

## WSU Annual Total Operating Budget (TOB) [Operating and Nonoperating Revenues]

Fiscal Year	Total Operating Budget	State appropriation	Tuition & Fee Revenue	Grants & Contracts	Auxiliary Enterprises	Other Revenue	NGF %		Annual Change		Stu %	
							TOB	TOB	TOB	TOB		
1984	218,726,821	95,970,263	21,306,778	41,024,410	29,486,109	30,939,261	44%	17%				23%
1985	224,734,136	103,038,067	21,274,455	42,678,566	32,336,657	25,406,391	46%	16%	2.7%			24%
1986	232,918,008	105,171,567	24,552,168	47,180,435	32,147,736	23,866,102	45%	16%	3.6%			24%
1987	236,864,340	109,668,294	25,317,960	48,984,843	28,541,097	24,352,146	46%	15%	1.7%			23%
1988	253,700,165	118,314,193	26,948,837	52,308,889	30,919,108	25,209,138	47%	15%	7.1%			23%
1989	282,242,914	126,163,174	39,798,041	58,816,919	30,696,452	26,768,328	45%	14%	11.3%			25%
1990	313,794,772	136,751,538	42,580,254	69,677,557	35,001,324	29,784,099	44%	14%	11.2%			25%
1991	335,734,176	147,675,504	45,089,553	76,694,440	46,621,984	19,652,695	44%	15%	7.0%			27%
1992	356,992,312	149,648,302	51,652,528	86,929,038	46,253,900	22,508,544	42%	16%	6.3%			27%
1993	380,476,481	155,620,533	53,902,990	98,940,730	47,491,340	24,520,888	41%	17%	6.6%			27%
1994	394,107,367	148,700,726	66,315,595	102,853,258	49,588,201	26,649,587	38%	17%	3.6%			29%
1995	409,827,340	144,206,313	77,131,216	105,952,840	54,109,579	28,427,392	35%	17%	4.0%			32%
1996	421,718,062	151,097,924	83,727,462	107,147,610	48,691,303	31,053,763	36%	17%	2.9%			31%
1997	445,431,296	160,848,357	90,044,368	110,712,123	50,745,899	33,080,549	36%	16%	5.6%			32%
1998	455,833,098	170,765,542	91,238,786	108,950,717	55,363,986	29,514,067	37%	14%	2.3%			32%
1999	473,614,781	171,299,147	95,773,810	117,764,699	56,619,716	32,157,409	36%	14%	3.9%			32%
2000	501,957,543	183,361,061	98,834,698	126,942,154	57,008,414	35,811,216	37%	15%	6.0%			31%
2001	540,655,455	197,168,523	102,796,713	139,959,933	61,321,357	39,408,929	36%	14%	7.7%			30%
2002	573,932,163	201,270,031	80,482,686	136,269,692	66,387,980	89,521,774	35%	16%	6.2%			26%
2003	618,784,838	194,177,772	103,431,497	148,179,614	69,854,999	103,140,956	31%	16%	7.8%			28%
2004	643,540,163	186,201,628	112,748,554	157,849,283	76,027,254	110,713,444	29%	18%	4.0%			29%
2005	684,915,082	195,794,008	124,748,937	174,119,413	80,023,421	110,229,303	29%	17%	6.4%			30%
2006	691,732,338	209,657,000	133,647,940	172,474,592	84,105,505	91,847,301	30%	17%	1.0%			31%
2007	770,245,941	221,287,742	143,481,304	185,871,882	87,824,251	131,780,762	29%	15%	11.4%			30%
2008	833,250,385	245,464,019	155,785,301	189,657,902	95,146,152	147,197,011	29%	15%	8.2%			30%
2009	809,640,760	246,598,762	173,288,111	183,391,639	101,126,381	105,235,867	30%	15%	-2.8%			34%
2010	859,829,467	206,284,455	194,836,110	205,387,960	107,874,965	145,445,977	24%	18%	6.2%			35%
2011	884,918,766	189,242,536	219,671,701	226,288,734	104,438,183	145,277,612	21%	19%	2.9%			37%
2012	913,235,690	153,353,614	252,694,580	234,693,018	117,421,596	155,072,882	17%	19%	3.2%			41%
2013	961,165,770	151,004,506	277,446,583	250,326,028	131,851,673	150,536,980	16%	18%	5.2%			43%
2014	1,036,047,133	176,033,698	290,508,398	248,903,143	133,890,712	186,711,182	17%	17%	7.8%			41%
2015	1,023,622,319	178,717,955	292,867,105	237,393,082	144,925,726	169,718,451	17%	17%	-1.2%			43%
2016	1,056,702,151	198,805,066	286,292,496	251,187,759	153,800,429	166,616,401	19%	17%	3.2%			42%

All data from the WSU Annual Financial Reports. Total Operating Budget [TOB] is originally the reported current operating revenue; starting FY 2002 (significant changes to GASB standards) it sums operating revenues and non-operating revenues.

- State Appropriation is General Fund and Near General Fund (NGF) monies as finally delivered ; till FY 2002, this was treated as operating revenue, but with GASB changes, it is now reported as non-operating revenue. As a Land Grant institution, state funds primarily support instruction, but have a significant research and public service component, as well.
- Tuition & Fee Revenue is reported gross to FY 2002, thereafter per GASB net of discounts and allowances; in 2002 discounts and allowances included non-educational amounts, so the revenue reduction was overstated. HECB used Tuition & Fee Revenue (as reported to IPEDS) to proxy operating fees in some funding models, although it includes other funding streams.
- Grants/Contracts sums federal, state, and local grants; it excludes financial aid. Before FY 2002, it included Private Gifts. Fed % is Land Grant appropriation+Federal Grants (+Pell Grants+bond interest subsidy from FY 2010).
- Other Revenue sums Educational Sales/svcs, other op revenue, Federal appropriations, Pell grants, and bond interest subsidy, gifts, net investment income, and other nonoperating revenues.
- Student-funded share of the budget (Stu %) includes tuition, fees, and auxiliaries (primarily room and board); this is overstated to the extent auxiliaries are paid by employees or the public, and to which discounts are not captured.

Source: [Annual Financial Report](#), various years (<http://www.wsu.edu/genacct/>).

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## Selected Component Detail, Annual Operating Budget

Fiscal Year	State appropriation			Tuition & Fee			State Instructional Expenditure Study Results					
	General Fund/Near General Fund			Revenues			Appropriation (less Research & Public Service) + Operating Fees	State- supported FTEs	Avg Expenditure per FTEs			
	Original Legislation	% original final	Final Revenue	net of discounts & allowances		Operating Fee Estimate			All	Under- graduate	Graduate	All in real (2016) \$
1998	166,747,000	2.4%	170,765,542	91,238,786	64%	58,066,000	148,702,540	17,205	8,643	7,511	15,041	11,975
1999	172,922,000	-0.9%	171,299,147	95,773,810	63%	60,521,000						
2000	183,272,000	0.0%	183,361,061	98,834,698	60%	59,296,000						
2001	197,166,000	0.0%	197,168,523	102,796,713	60%	61,384,000						
2002	201,416,000	-0.1%	201,270,031	80,482,686	84%	67,505,000	176,579,643	18,315	9,641	8,734	14,221	12,425
2003	209,939,000	-7.5%	194,177,772	103,431,497	73%	75,533,000						
2004	185,340,000	0.5%	186,201,628	112,748,554	74%	83,865,000						
2005	190,029,000	3.0%	195,794,008	124,748,937	74%	91,701,000						
2006	206,494,000	1.5%	209,657,000	133,647,940	75%	100,565,000	203,957,360	19,200	10,623	8,592	21,552	12,418
2007	211,870,000	4.4%	221,287,742	143,481,304	77%	110,672,000						
2008	248,778,000	-1.3%	245,464,019	155,785,301	77%	119,266,000						
2009	259,836,000	-5.1%	246,598,762	173,288,111	78%	135,387,000						
2010	212,049,000	-2.7%	206,284,455	194,836,110	80%	155,770,000	278,801,025	23,992	11,620	8,727	22,206	12,661
2011	213,160,000	-11.2%	189,242,536	219,671,701	79%	173,772,000						
2012	151,445,000	1.3%	153,353,614	252,694,580	80%	203,250,000	321,457,203	25,284	12,714	10,641	20,322	13,265
2013	151,921,000	-0.6%	151,004,506	277,446,583	83%	231,082,000	340,602,509	25,189	13,522	11,702	20,329	13,924
2014	173,613,500	1.4%	176,033,698	290,508,398	82%	239,482,592	368,930,681	25,092	14,703	12,336	24,546	14,919
2015	174,698,500	2.3%	178,717,955	292,867,105	87%	253,636,264	376,543,001	25,686	14,659			14,820
2016	198,173,500	0.3%	198,805,066	286,292,496	86%	245,125,000	417,838,186	25,991	16,076			16,076
2017	221,993,500					245,125,000						

· Original legislation is the amount authorized in the enacted budget, usually the general fund for the year plus half the education legacy fund for the biennium; it differs from final revenue due to clawbacks, emergency measures, supplemental budget funds, and similar incidentals.

· Operating Fee estimate is net revenue after waivers, less credit card fees, plus interest, and less bond payments--generally forecast following 10th day enrollments.

· The Instructional Expenditure Study, originally mandated every four years, became an annual exercise beginning December 2012; it seeks to relate state appropriations for instruction plus tuition plus indirect costs to activity by college and level; note it is not a true cost of instruction study, since it ignores local and other support. Expenditures are roughly the sum of final state appropriation plus operating fees, less amounts budgeted for research and public service (which has been declining as a portion of the operating budget).

Sources: [Annual Financial Report](http://www.wsu.edu/genacct/) (<http://www.wsu.edu/genacct/>); WA State legislature; WSU Budget Office

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