## Western Oregon University

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<tbody>
<tr>
<td>1%/year</td>
<td>16.6%/10.5%  (1)</td>
<td>13.4%</td>
<td>13.9%</td>
<td>12.8%</td>
<td>11.4%</td>
<td>10.0%</td>
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<tr>
<td>2%/year</td>
<td>16.6%/10.5%  (1)</td>
<td>13.4%</td>
<td>14.2%</td>
<td>13.8%</td>
<td>13.4%</td>
<td>13.3%</td>
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### Assumptions:
1. 2012/2013 retroactively includes ~$4 million impact of non cash, PERS unfunded actuarial liability (negative 6% fund balance is retroactively adjusted for 2012/2013 and forward) as well as $3M A/R write off already recorded.
2. UG tuition rates: 0% this biennium; 2.5% next biennium; 3% 17/18.
3. Need based remissions increasing by 2.1% of tuition over period.
4. Salary: negotiated increases this biennium; 3% increases each year thereafter.
5. Governance costs up to $300K annually.
7. Faculty growth and cost commensurate with student enrollment increases.

### Notes:
A. As the WOU “tuition promise” and the WOU “choice rate” become further apart, we expect the “promise” not to be selected by students (differential for incoming class is $600 as freshmen – 40% now selecting promise). With the “promise” deselected by students, our target fund balance % becomes 10% with a range of 5% to 15%. Conversely, state reinvestment would assure viability of the “promise”.
B. 40/40/20 by 2025 requires 2%/year growth.