

**ILLINOIS PUBLIC UNIVERSITIES
OPERATING DATA REQUEST**

RESOURCE ALLOCATION MANAGEMENT PROGRAM

Fiscal Year:

Institution:

FICE Code:

TABLE E-1
WESTERN ILLINOIS UNIVERSITY
DETAIL OF OPERATIONS COSTS BY OBJECT
FISCAL YEAR
2019

A	B	C	D	E	F
		State- Appropriated Funds	University Income Funds	Other Non- Appropriated Funds	TOTAL
	(in thousands of \$)				
001	PERSONAL SERVICES	\$ 47,226.7	\$ 39,890.4	\$ 21,434.3	\$ 108,551.4
003	MEDICARE		1,175.0	243.0	1,418.0
004	CONTRACTUAL SERVICES		9,216.5	26,897.5	36,114.0
005	TRAVEL		295.1	549.5	844.6
006	COMMODITIES		881.9	1,932.7	2,814.6
007	EQUIPMENT		1,399.5	1,652.0	3,051.5
008	AWARDS AND GRANTS		7,413.6	20,903.5	28,317.1
009	TELECOMMUNICATIONS SERVICES		290.7	274.8	565.5
010	OPERATION OF AUTOMOTIVE EQUIPMENT		132.7	281.8	414.5
011	ELECTRONIC DATA PROCESSING		-		-
012	PERMANENT IMPROVEMENTS		13.9	86.3	100.2
013	REFUNDS		-	0.9	0.9
014	UNEXPENDED-LAPSED FUNDS		-		-
015	CMS GROUP HEALTH INSURANCE		1,744.8	1,110.4	2,855.2
016	<u>ALL OTHER</u>		188.7	4,951.4	5,140.1
017	Fire Protection				-
018	Workers Compensation				-
019	Hospital Medical Services, Appliances				-
020	Student Loan Matching Funds				-
021	County Board Matching Program				-
022	Ext. Service Agriculture and Home Economics				-
023	Illinois Fire Service Institute				-
024	Office of Real Estate Research				-
025	SIU Collegiate Common Market				-
026	Materials Technology Center				-
027	Rural Health				-
028	Debt Retirement				-
029	License Plates				-
030	Other		188.7	4,951.4	5,140.1
099	TOTAL EXPENDITURES BY OBJECT	\$ 47,226.7	\$ 62,642.8	\$ 80,318.1	\$ 190,187.6

TABLE E-2
WESTERN ILLINOIS UNIVERSITY
DETAIL OF OPERATIONS COSTS BY FUNCTION
FISCAL YEAR
2019

A	B	C	D	E
		State Appropriated and University Income Funds	Other Non- Appropriated Funds	TOTAL
	(in thousands of \$)			
101	INSTRUCTION	\$ 63,128.2	\$ 2,514.9	\$ 65,643.1
102	General Academic Instruction (Degree-Related)	50,345.1	2,180.5	52,525.6
103	Vocational/Technical Instruction (Degree-Related)	-	-	-
104	Requisite/Preparatory/Remedial Instruction (Non-Degree)	292.6	-	292.6
105	Departmental Research	2,156.4	-	2,156.4
106	Admissions, Registration, and Records	2,885.4	223.3	3,108.7
107	Support for Instructional Programs	7,448.7	111.1	7,559.8
108	<i>Audio-Visual Services</i>	626.2	20.6	646.8
109	<i>Instructional Computing Support</i>	2,703.6	-	2,703.6
110	<i>Departmental Administration and Personnel Development</i>	4,118.9	87.1	4,206.0
111	<i>Course and Curriculum Development</i>	-	3.4	3.4
201	ORGANIZED RESEARCH	1,379.1	2,782.2	4,161.3
202	Institutes and Research Centers	457.4	-	457.4
203	Individual or Project Research	509.7	2,700.0	3,209.7
204	Laboratory Schools	-	-	-
205	Support for Organized Research	412.0	82.2	494.2
301	PUBLIC SERVICE	1,567.7	11,583.5	13,151.2
302	Direct Patient Care	-	-	-
303	Community Education	445.1	1,711.5	2,156.6
304	Public Broadcast Services	312.4	128.3	440.7
305	Community Services	690.8	9,741.6	10,432.4
306	Cooperative Extension Services	-	-	-
307	Support for Public Service Programs	119.4	2.1	121.5
401	ACADEMIC SUPPORT	6,560.1	104.3	6,664.4
402	Academic Administration	2,624.0	-	2,624.0
403	Library Services	3,782.6	-	3,782.6
404	<i>Library Materials Expenditures (Non-Add)</i>	1,123.3	-	1,123.3
407	Museums and Galleries	-	-	-
408	Hospital and Patient Services	-	-	-
409	Academic Support Not Elsewhere Classified	153.5	104.3	257.8
501	STUDENT SERVICES	11,879.3	32,186.5	44,065.8
502	Social and Cultural Development	306.2	1,718.1	2,024.3
503	Student Health/Medical Services	-	5,197.5	5,197.5
504	Counseling and Career Services	837.9	145.6	983.5
505	Financial Aid Administration	975.8	44.5	1,020.3
506	Financial Assistance	7,374.6	20,163.0	27,537.6
507	Intercollegiate Athletics	1,747.3	4,208.1	5,955.4
508	Student Services Administration	637.5	709.7	1,347.2
601	INSTITUTIONAL SUPPORT	9,765.3	326.8	10,092.1
602	Executive Management	3,331.9	196.6	3,528.5
603	Financial Management and Operations	1,018.8	130.2	1,149.0
604	General Administrative and Logistical Services	3,062.6	-	3,062.6
605	Faculty and Staff Auxiliary Services	-	-	-
606	Public Relations/Development	2,352.0	-	2,352.0
701	O&M OF PHYSICAL PLANT	12,670.0	9,494.2	22,164.2
702	Superintendence	383.1	215.4	598.5
703	Custodial	2,160.7	3,406.1	5,566.8
704	Repairs/Maintenance	3,238.5	2,404.5	5,643.0
705	Grounds Maintenance	611.2	202.7	813.9
706	Utility Production	3,339.8	2,511.8	5,851.6
707	<i>University Space</i>	3,339.8	2,511.8	5,851.6
708	<i>Rental Space</i>	-	-	-
709	Utility Support	393.8	628.7	1,022.5
710	Permanent Improvements	358.3	-	358.3
711	Security	1,789.9	-	1,789.9
712	Fire Protection	125.0	125.0	250.0
713	Transportation	-	-	-
714	Rental of Space	-	-	-
715	Other O&M Activities	269.7	-	269.7
716	O&M Support of Auxiliary Enterprises (non-add)	-	9,484.0	9,484.0
717	<i>Direct Utilities (non-add)</i>	-	2,511.8	2,511.8
718	<i>Other Aux. Enterprises (non-add)</i>	-	6,972.2	6,972.2
801	INDEPENDENT OPERATIONS	-	19,971.4	19,971.4
802	Housing Services	-	4,979.2	4,979.2
803	Food Services	-	10,048.5	10,048.5
804	Retail Services and Concessions	-	2,085.8	2,085.8
805	Student Unions and Centers	-	1,936.1	1,936.1
806	Specialized Services	-	921.8	921.8
807	Other Independent Operations	-	-	-
901	Refunds	-	0.9	0.9
902	Unexpended Lapsed Funds	-	-	-
903	Contribution to CMS Group Health Insurance	1,744.8	1,110.4	2,855.2
904	Medicare	1,175.0	243.0	1,418.0
999	TOTAL EXPENDITURES BY FUNCTION	\$ 109,869.5	\$ 80,318.1	\$ 190,187.6

TABLE E-3
WESTERN ILLINOIS UNIVERSITY
DETAIL OF OPERATIONS COSTS BY FUND AND BY OBJECT
FISCAL YEAR
2019

A	B	C	D	E	F	G	H	I	J	K	L	M	N
		State- Appropriated Funds	University Income Funds	Non-Appropriated Grants and Contracts			Private Gifts, Grants, and Contracts	Endowment Income	Sales & Service Auxiliary	Sales & Service Education	Sales & Service Hospitals	Other/Indirect Cost Recovery	TOTAL
	(in thousands of \$)			Local	State	Federal							
001	Personal Services	\$ 47,226.7	\$ 39,890.4	\$ 47.4	\$ 949.3	\$ 2,993.1	\$ 449.5		\$ 11,406.9			\$ 5,588.9	\$ 108,552.2
003	Medicare		1,175.0	0.3	13.7	33.9	3.7		126.2			65.2	1,418.0
004	Contractual Services		9,216.5	11.1	883.5	2,476.8	1,092.1		14,339.3			8,094.9	36,114.2
005	Travel		295.1	3.6	41.6	259.4	13.3		10.5			221.1	844.6
006	Commodities		881.9	3.4	64.8	137.2	46.2		305.4			1,375.6	2,814.5
007	Equipment		1,399.5	2.8	20.5	804.2	19.4		39.8			764.4	3,050.6
008	Awards and Grants		7,413.6		12.8	17,199.8	110.7		1,243.3			2,336.9	28,317.1
009	Telecommunications		290.7	0.9	8.1	8.6	35.9		59.3			162.0	565.5
010	Operation of Auto		132.7			30.2	0.9		225.7			25.1	414.6
011	Electronic Data Processing		-										-
012	Permanent Improvements		13.9		36.0	12.6			36.3			1.4	100.2
013	Refunds		-						0.9				0.9
014	Unexpended/Lapses Funds		-										-
015	CMS Health Insurance		1,744.8	5.5	241.6	597.5	65.7		200.0				2,855.1
016	Other*		188.7	5.8	431.1	825.1	739.6		2,831.0			118.8	5,140.1
099	TOTAL	\$ 47,226.7	\$ 62,642.8	\$ 80.8	\$ 2,703.0	\$ 25,378.4	\$ 2,577.0	\$ -	\$ 30,824.6	\$ -	\$ -	\$ 18,754.3	\$ 190,187.6

*Includes expenditures for fire protection, workers compensation, hospital medical services, student loan matching funds, county board matching programs, extension service and home economics, Illinois Fire Science Institute, Collegiate Common Market, Materials Technical Center, Rural Health and indirect cost recovery.

TABLE E-4
WESTERN ILLINOIS UNIVERSITY
SUMMARY OF REVENUES AND EXPENDITURES BY SOURCE
FISCAL YEAR
2019

A	B	C	D	E	F	G
		Beginning Year Balance	Total Revenue	Total Expenditures	Other Adjustments	Ending Balance
	(in thousands of \$)					
100	University Income Fund (TOTAL)	5,149.0	56,795.2	62,642.8		(698.6)
200	OTHER NON-APPROPRIATED FUNDS (TOTAL)	10,911.3	86,416.4	80,318.1	(327.3)	16,682.3
201	Restricted Sources	9,207.0	85,338.2	79,778.8	(327.3)	14,439.1
202	Unrestricted Sources	1,704.3	1,078.2	539.3	-	2,243.2
300	GOVT. GRANTS/CONTRACTS-FEDERAL SOURCES	-	25,378.4	25,378.4	-	-
301	Restricted Sources		25,378.4	25,378.4		-
302	Unrestricted Sources					-
400	GOVT. GRANTS/CONTRACTS-OTHER SOURCES	-	2,783.8	2,783.8	-	-
401	Restricted Sources		2,783.8	2,783.8		-
402	Unrestricted Sources					-
500	PRIVATE GIFTS, GRANTS, AND CONTRACTS	-	2,577.0	2,577.0	-	-
501	Restricted Sources		2,577.0	2,577.0		-
502	Unrestricted Sources					-
600	ENDOWMENT INCOME	-	-	-	-	-
601	Restricted Sources					-
602	Unrestricted Sources					-
700	SALES/SERVICE REVENUE-AUXILIARY ENTERPRISES	4,947.4	37,031.9	30,824.6	(327.3)	10,827.4
701	Restricted Sources	4,947.4	37,031.9	30,824.6	(327.3)	10,827.4
702	Unrestricted Sources					-
800	SALES/SERVICE REVENUE-EDUCATIONAL DEPT'S	-	-	-	-	-
801	Restricted Sources					-
802	Unrestricted Sources					-
900	SALES/SERVICE REVENUE-HOSPITALS	-	-	-	-	-
901	Restricted Sources					-
902	Unrestricted Sources					-
1000	OTHER MISCELLANEOUS REVENUE**	4,259.6	17,567.1	18,215.0	-	3,611.7
1001	Restricted Sources	4,259.6	17,567.1	18,215.0		3,611.7
1002	Unrestricted Sources					-
1100	INDIRECT COST RECOVERY (ICR)	1,704.3	1,078.2	539.3	-	2,243.2
1101	Restricted Sources					-
1102	Unrestricted Sources	1,704.3	1,078.2	539.3		2,243.2

* Includes amounts set-aside for Truth in Tuition carry-forward.

** Attach a separate sheet listing other miscellaneous revenue by source.

TABLE E-5
WESTERN ILLINOIS UNIVERSITY
INTERCOLLEGIATE ATHLETICS EXPENDITURES
FISCAL YEAR
2019

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
(in thousands of dollars)	Intercollegiate Athletics Student Aid						Intercollegiate Athletics Operating Expenditures				Tuition Waivers Granted			
	Tuition Waivers			Amount	Other Student Financial Aid	Total Athletics Student Aid	Coaches/ Assistants Salaries	All Other Operating Expenditures	Athletics Student Aid	Total Operating Expenditures	Under 110 ILCS 205/9.24*			Amount
	Number of Waivers										Number of Waivers			
	Full	Partial	Total								Full	Partial	Total	
WOMEN'S SPORTS														
Basketball	13	0	13	124.7	177.2	301.9	390.3	283.0	301.9	975.2	13	0	13	124.7
Golf	0	9	9	64.9	57.5	122.4	36.0	52.2	122.4	210.6	0	9	9	64.9
Gymnastics	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	0.0
Soccer	3	22	25	171.4	110.4	281.8	97.8	88.9	281.8	468.5	3	22	25	171.4
Softball	3	14	17	117.1	122.9	240.0	72.5	139.3	240.0	451.8	3	14	17	117.1
Swimming	0	11	11	54.6	14.4	69.0	41.7	37.5	69.0	148.2	0	11	11	54.6
Tennis	0	8	8	49.2	39.8	89.0	73.3	20.0	89.0	182.3	0	8	8	49.2
Track/Cross Country	2	21	23	107.0	112.6	219.6	62.8	89.7	219.6	372.1	2	21	23	107.0
Volleyball	12	0	12	101.3	144.3	245.6	127.0	163.8	245.6	536.4	12	0	12	101.3
SUBTOTAL	33	85	118	790.2	779.1	1569.3	901.4	874.4	1,569	3345.1	33	85	118	790.2
MEN'S SPORTS														
Baseball	2	22	24	136.8	78.1	214.9	110.3	248.3	214.9	573.5			0	
Basketball	12	0	12	115.9	178.0	293.9	372.1	524.8	293.9	1190.8			0	
Football	57	20	77	526.4	740.0	1266.4	864.0	910.4	1,266.4	3040.8			0	
Golf	2	9	11	46.9	42.7	89.6	11.1	60.1	89.6	160.8			0	
Gymnastics	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			0	
Hockey	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			0	
Soccer	2	15	17	123.1	106.6	229.7	67.3	132.2	229.7	429.2			0	
Swimming	0	14	14	57.5	3.0	60.5	41.7	37.5	60.5	139.7			0	
Tennis	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			0	
Track/Cross Country	0	13	13	28.3	37.5	65.8	62.8	89.7	65.8	218.3			0	
Wrestling	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			0	
SUBTOTAL	75	93	168	1,034.9	1,185.9	2220.8	1,529.3	2,003.0	2,221	5753.1	0	0	0	0.0
Non-program Specific Expenditure	2	13	15	24.3	229.0	253.3	5.0	2,598.0	253.3	2856.3				
TOTAL	110	191	301	1,849.4	2,194.0	4043.4	2,435.7	5,475.4	4,043.4	11954.5	33	85	118	790.2

*Gender equity tuition waivers reported here also are included in the tuition waivers reported in columns 1 through 4.

TABLE E-6
WESTERN ILLINOIS UNIVERSITY
ENERGY USAGE AND UTILITY COSTS
FISCAL YEAR
2019

A	B	C	D	E	F	G	H	I
	(in thousands of \$)	Usage	Cost	BTU Conversion	Cost Per Measure	Cost Per ft ²	BTUs Per ft ²	Average Annual
<u>WATER & SEWER</u>								
005	Water (Millions of Cubic Feet)	12	\$ 445.13	\$ -	\$ 36.42	\$ 0.11	\$ -	\$ -
006	Sewer (Millions of Cubic Feet)	10	413	0	41	0	0	0
<u>ENERGY USAGE AND COSTS</u>								
001	Natural Gas (Therms)	4,809,487	1,912	480,949	0	0	115	0
002	Electricity (Megawatt Hours)	48,716	3,056	166,220	63	1	40	0
008	Propane Gas (Gallons)	7,728	15	701	2	0	0	0
007	Steam (1000 lbs.)	-	-	-	0	0	0	0
<u>FUEL OIL</u>								
010	Gallons of #1 (Diesel Fuel)			0	0	0	0	0
011	Gallons of #2 Fuel Oil	3,107	8	432	2	0	0	0
012	Gallons of #6 Fuel Oil			0	0	0	0	0
004	Total Fuel Oil			432	0	0	0	0
<u>COAL</u>								
003	Coal (Tons)**			0	0	0	0	0

<u>SPACE BY TYPE (GROSS SQUARE FEET)</u>		
013	Residential	1,464,475.0
014	Non-Residential Total	2,724,014.0
015	<i>Non-Residential Space Attributable to Auxiliary Enterprises**</i>	463,234.0
016	<i>Other Non-Residential Space Not Supported by State Funds**</i>	-
017	Space Rented with State Funds	190.0
018	Residential, Non-Residential and Space Rented with State Funds	4,188,679.0

* BTU per ft² in thousands

** The Average Annual Heating Value generated by one ton of coal generally ranges between 21,000,000 and 26,000,000 BTUs, depending on the grade or quality of coal burned.

*** Lines are non-add

TABLE E-7
WESTERN ILLINOIS UNIVERSITY
UNIVERSITY INCOME FUND
FISCAL YEAR
2019

A	B	C
	<u>(in thousands of \$)</u>	
001	University Income Fund Balance	\$ 3,440.3
002	Net Accounts Receivable	
003	(Deferred Income)	2,126.3
004	(Lapse Period Expenditures)	(417.6)
005	Carry-Over Balance	5,149.0
006	Tuition Revenues	56,457.6
007	Self-Supporting LAC Activities	
008	Misc. Revenues/Other LAC Activities	3,227.7
009	Cost Recovery Programs	
010	Debt Service Retention	-
011	(Operations)	
012	(Debt Service)	
013	(Refunds)	
014	(Adjustments for Uncollectible Receivables)	(2,890.1)
015	Total Income Fund Revenues Available	61,944.2
016	(Adjustments for Allocation to Other State Agencies)	
017	Net Income Fund Revenues Available	61,944.2
018	Total Income Fund Expenditures	62,642.8
019	Carry-Over Balance to Next Year	\$ (698.6)

TABLE E-8
WESTERN ILLINOIS UNIVERSITY
STUDENT ENROLLMENTS AND CREDIT HOURS
FISCAL YEAR
2019

A	B	C	D	E
		CAMPUS ENROLLMENTS*		
		Fall Term		Annual
		FTE	Headcount	Student Credit Hours
001	LOWER DIVISION	2,493.0	2,587.0	65,765.0
002	UPPER DIVISION	3,709.0	4,167.0	124,733.0
003	GRADUATE-I	1,057.0	1,748.0	26,867.0
004	GRADUATE-II			931.0
005	PROFESSIONAL			
006	TOTAL	7,259.0	8,502	218,296

*Includes on- and off-campus enrollments.

%
WESTERN ILLINOIS UNIVERSITY
REQUEST FOR PERFORMANCE-BASED FUNDING DATA
FISCAL YEAR
2019

A		B		C	D	E	F
Fiscal Year				Credit Hour Accumulation			Pell Eligible
				Headcount	Completed 24 Semester Hours	Conversion Rate	
2018	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)			919	584	63.5%	3808
	Full-time Initial Transfer-in with 30 or less credit hours			72	41	56.9%	
	Full-time Initial Transfer-in with 31 to 59 credit hours			182	149	81.9%	
	Full-time Initial Transfer-in with 60 or more credit hours			398	313	78.6%	
2017	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)			1187	719	60.6%	4704
	Full-time Initial Transfer-in with 30 or less credit hours			75	42	56.0%	
	Full-time Initial Transfer-in with 31 to 59 credit hours			188	152	80.9%	
	Full-time Initial Transfer-in with 60 or more credit hours			422	330	78.2%	
2016	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)			1461	886	60.6%	4031
	Full-time Initial Transfer-in with 30 or less credit hours			118	73	61.9%	
	Full-time Initial Transfer-in with 31 to 59 credit hours			245	176	71.8%	
	Full-time Initial Transfer-in with 60 or more credit hours			477	368	77.1%	
3-Year Average	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)			1189	730	61.4%	4181
	Full-time Initial Transfer-in with 30 or less credit hours			88	52	58.9%	
	Full-time Initial Transfer-in with 31 to 59 credit hours			205	159	77.6%	
	Full-time Initial Transfer-in with 60 or more credit hours			432	337	77.9%	

Fiscal Year				Graduation Rates		
				Headcount	150% Graduation Rate	Conversion Rate
2013	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)			1604	811	50.6%
	Full-time Initial Transfer-in with 30 or less credit hours			156	69	44.2%
	Full-time Initial Transfer-in with 31 to 59 credit hours			277	194	70.0%
	Full-time Initial Transfer-in with 60 or more credit hours			623	491	78.8%
2012	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)			1724	798	46.3%
	Full-time Initial Transfer-in with 30 or less credit hours			331	193	58.3%
	Full-time Initial Transfer-in with 31 to 59 credit hours			243	152	62.6%
	Full-time Initial Transfer-in with 60 or more credit hours			536	430	80.2%
2011	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)			1907	962	50.4%
	Full-time Initial Transfer-in with 30 or less credit hours			365	203	55.6%
	Full-time Initial Transfer-in with 31 to 59 credit hours			258	183	70.9%
	Full-time Initial Transfer-in with 60 or more credit hours			505	404	80.0%
3-Year Average	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)			1745	857	49.1%
	Full-time Initial Transfer-in with 30 or less credit hours			284	155	54.6%
	Full-time Initial Transfer-in with 31 to 59 credit hours			259	176	68.0%
	Full-time Initial Transfer-in with 60 or more credit hours			555	442	79.6%

TABLE E-10
WESTERN ILLINOIS UNIVERSITY
DETAIL OF STAFF EARNINGS AND REQUIREMENTS
FISCAL YEAR
2019

A	B	C	D	E	F	G
		Required Employees	On-Hand Employees	State Appropriated and University Income Funds	Other Non-Appropriated Funds	TOTAL
	(in thousands of \$)					
101	INSTRUCTION	785.2	785.2	\$9,131.4	864.3	\$9,995.7
102	Administrative	1.0	1.0	130.6	-	130.6
103	Other Professional	97.4	97.4	5,849.4	203.9	6,053.3
104	Faculty	511.7	511.7	47,679.4	89.7	47,769.1
	<i>Tenured</i>	-	-	-	-	-
	<i>Non-Tenured</i>	-	-	-	-	-
	<i>Adjunct</i>	-	-	-	-	-
111	Graduate Assistants	68.0	68.0	2,003.4	14.3	2,017.7
	<i>Other</i>	-	-	-	-	-
113	Civil Service	135.4	135.4	5,156.6	235.2	5,391.8
118	Student Employees	39.1	39.1	296.4	335.5	631.9
119	Wages/Miscellaneous Contracts	0.7	0.7	19.0	-	19.0
201	ORGANIZED RESEARCH	43.6	43.6	1,186.8	885.7	2,072.5
202	Administrative	-	-	-	-	-
203	Other Professional	11.1	11.1	564.8	251.0	815.8
204	Faculty	13.5	13.5	198.3	405.5	603.8
	<i>Tenured</i>	-	-	-	-	-
	<i>Non-Tenured</i>	-	-	-	-	-
	<i>Adjunct</i>	-	-	-	-	-
211	Graduate Assistants	10.7	10.7	7.5	313.6	321.1
	<i>Other</i>	-	-	-	-	-
213	Civil Service	8.2	8.2	388.0	87.1	475.1
218	Student Employees	10.8	10.8	35.6	142.1	177.7
219	Wages/Miscellaneous Contracts	0.0	0.0	0.1	-	0.1
301	PUBLIC SERVICE	114.8	114.8	1,587.7	4,484.4	6,072.1
302	Administrative	-	-	-	-	-
303	Other Professional	48.5	48.5	716.9	2,066.3	2,783.2
304	Faculty	10.3	10.3	260.4	403.6	664.0
	<i>Tenured</i>	-	-	-	-	-
	<i>Non-Tenured</i>	-	-	-	-	-
	<i>Adjunct</i>	-	-	-	-	-
311	Graduate Assistants	3.9	3.9	-	149.9	149.9
	<i>Other</i>	-	-	-	-	-
313	Civil Service	46.7	46.7	583.6	1,882.4	2,466.0
318	Student Employees	9.0	9.0	26.7	123.9	150.6
319	Wages/Miscellaneous Contracts	0.3	0.3	0.1	8.2	8.3
401	ACADEMIC SUPPORT	92.5	92.5	4,896.0	18.0	4,914.0
402	Administrative	4.5	4.5	699.3	-	699.3
403	Other Professional	22.7	22.7	2,235.0	0.1	2,235.1
404	Faculty	1.0	1.0	40.7	-	40.7
	<i>Tenured</i>	-	-	-	-	-
	<i>Non-Tenured</i>	-	-	-	-	-
	<i>Adjunct</i>	-	-	-	-	-
411	Graduate Assistants	0.8	0.8	22.7	-	22.7
	<i>Other</i>	-	-	-	-	-
413	Civil Service	43.1	43.1	1,589.1	6.1	1,595.2
418	Student Employees	21.0	21.0	325.2	11.8	337.0
419	Wages/Miscellaneous Contracts	0.2	0.2	6.7	-	6.7
501	STUDENT SERVICES	195.5	195.5	4,175.7	4,371.3	8,547.0
502	Administrative	1.0	1.0	178.3	-	178.3
503	Other Professional	60.4	60.4	2,528.5	1,363.2	3,891.7
504	Faculty	23.1	23.1	93.9	595.2	689.1
	<i>Tenured</i>	-	-	-	-	-
	<i>Non-Tenured</i>	-	-	-	-	-
	<i>Adjunct</i>	-	-	-	-	-
511	Graduate Assistants	23.0	23.0	93.9	567.0	660.9
	<i>Other</i>	-	-	-	-	-
513	Civil Service	72.6	72.6	1,314.6	1,847.8	3,162.4
518	Student Employees	37.8	37.8	49.9	558.2	608.1
519	Wages/Miscellaneous Contracts	0.6	0.6	10.5	6.9	17.4
601	INSTITUTIONAL SUPPORT	110.7	110.7	6,687.3	1.2	6,688.5
602	Administrative	4.6	4.6	943.3	-	943.3
603	Other Professional	30.3	30.3	2,591.0	-	2,591.0
604	Faculty	2.4	2.4	139.7	-	139.7
	<i>Tenured</i>	-	-	-	-	-
	<i>Non-Tenured</i>	-	-	-	-	-
	<i>Adjunct</i>	-	-	-	-	-
611	Graduate Assistants	2.6	2.6	74.4	-	74.4
	<i>Other</i>	-	-	-	-	-
613	Civil Service	64.9	64.9	2,868.4	1.2	2,869.6
618	Student Employees	7.6	7.6	122.1	-	122.1
619	Wages/Miscellaneous Contracts	0.8	0.8	22.8	-	22.8
701	OSM OF PHYSICAL PLANT	235.1	235.1	7,242.2	5,477.0	12,719.2
702	Administrative	-	-	-	-	-
703	Other Professional	0.7	0.7	72.4	-	72.4
704	Faculty	-	-	10.4	-	10.4
	<i>Tenured</i>	-	-	-	-	-
	<i>Non-Tenured</i>	-	-	-	-	-
	<i>Adjunct</i>	-	-	-	-	-
711	Graduate Assistants	-	-	-	-	-
	<i>Other</i>	-	-	-	-	-
713	Civil Service	218.2	218.2	6,974.5	5,275.6	12,250.1
718	Student Employees	10.9	10.9	51.7	125.5	175.2
719	Wages/Miscellaneous Contracts	5.3	5.3	133.2	77.9	211.1
801	INDEPENDENT OPERATIONS	162.3	162.3	-	4,854.7	4,854.7
802	Administrative	-	-	-	-	-
803	Other Professional	14.6	14.6	-	886.8	886.8
804	Faculty	7.2	7.2	-	206.0	206.0
	<i>Tenured</i>	-	-	-	-	-
	<i>Non-Tenured</i>	-	-	-	-	-
	<i>Adjunct</i>	-	-	-	-	-
811	Graduate Assistants	7.2	7.2	-	206.0	206.0
	<i>Other</i>	-	-	-	-	-
813	Civil Service	53.9	53.9	-	2,364.7	2,364.7
818	Student Employees	84.6	84.6	-	1,359.7	1,359.7
819	Wages/Miscellaneous Contracts	2.0	2.0	-	37.5	37.5
901	TOTAL	1,739.7	1,739.7	84,906.9	20,956.7	105,863.6
902	Administrative	11.1	11.1	1,951.5	-	1,951.5
903	Other Professional	285.6	285.6	14,558.0	4,771.3	19,329.3
904	Faculty	569.2	569.2	48,422.8	1,700.0	50,122.8
	<i>Tenured</i>	-	-	-	-	-
	<i>Non-Tenured</i>	-	-	-	-	-
	<i>Adjunct</i>	-	-	-	-	-
911	Graduate Assistants	116.2	116.2	2,201.9	1,250.8	3,452.7
	<i>Other</i>	-	-	-	-	-
913	Civil Service	643.1	643.1	18,874.8	11,700.1	30,574.9
918	Student Employees	220.7	220.7	907.6	2,654.8	3,562.4
919	Wages/Miscellaneous Contracts	10.0	10.0	192.2	130.5	322.7

TABLE E-11
WESTERN ILLINOIS UNIVERSITY
AVERAGE NEGOTIATED SALARY INCREASES
FISCAL YEAR
2019

A	B	C	D	E	F	G	H
Bargaining Unit	Employee Group(s)	Effective Dates of Contracts	Average Percent Increase Granted by Contract*				
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
AFSCME, Local #417	Civil Service (Building Services)	07/01/17 - 06/30/22	0.0%	0%	-2%	wages open	wages open
AFSCME, Local #8223 (temp #)	Civil Service Clerical	07/01/15 - 06/30/19	0.0%	0%	N/A	N/A	N/A
IL Fraternal Order of Police	Civil Service	07/01/15 - 06/30/19	*2.0%	*2.0%	N/A	N/A	N/A
International Union of Operating Engineers, Local #399	Civil Service Mechanical Maintenance/Heating Plant	08/01/14-07/31/20	**1.0%	0%	0%	N/A	N/A
Pipe Trade District Council #34	Civil Service	07/01/10-06/30/18	Prevailing Wage	Prevailing Wage	Prevailing Wage	N/A	N/A
UPI of IL, Local #4100 IFT/AFT, AFL-CIO (Unit B, ProTech)	Civil Service	07/01/14-06/30/17	N/A	N/A	N/A	N/A	N/A
International Union of Operating Engineers, Local #399	Civil Service Landscape Maintenance	07/01/17 - 06/30/18	0%	N/A	N/A	N/A	N/A
UPI of IL, Local #4100 AFT, AFL-CIO	Faculty & Academic Support Professionals	07/01/17 - 06/30/21	0%	3%	-2%	N/A	N/A

*Report N/A for those years in which no contract is in force.

* Per Binding Arbitration Decision

**Deferred from FY17

Table 6

TABLE E-12
WESTERN ILLINOIS UNIVERSITY
REQUEST FOR SICK AND VACATION LEAVE DATA
FISCAL YEAR
2019

A	B	C	D	E
		State Appropriated and University Income Funds	Other Non- Appropriated Funds	TOTAL
	(in thousands of \$)			
100	RECIPIENTS (Unduplicated)			270
101	Sick Days			61
102	Vacation Days			264
200	PAID DAYS	5,997.0	1,794.0	7,791.0
201	Sick Days	1,361.0	283.0	1,644.0
202	Vacation Days	4,636.0	1,511.0	6,147.0
300	ACCUMULATED LIABILITY	6,134.3	1,889.8	8,024.1
301	Sick Days	1,027.1	44.9	1,072.0
302	Vacation Days	5,107.2	1,844.9	6,952.1
400	EXPENDITURES	1,695.9	1,580.0	3,275.9
401	Sick Days	624.1	69.5	693.6
402	Vacation Days	1,071.8	1,510.5	2,582.3

TABLE E-13
WESTERN ILLINOIS UNIVERSITY
COMPOSITE FINANCIAL INDICATOR (CFI) WORKSHEET
FISCAL YEAR
2018

A	B
Primary Reserve Ratio Calculation:	
Institution Unrestricted Net Assets	35,134,531
Institution Expendable Restricted Net Assets	45,637,900
Component Unit Unrestricted Net Assets	-
Component Unit Temporary Restricted Net Assets	-
Component Unit Net Investment in Plant	-
Numerator Total	80,772,431
Institution Operating Expenses	293,529,260
Institution Non-Operating Expenses	3,530,252
Component Unit Total Expenses	-
Denominator Total	297,059,512
PRIMARY RESERVE RATIO	0.272
Strength	2.044
Weight	0.35
CFI	0.716
Net Operating Revenue Ratio Calculation	
Institution Operating Income (Loss)	(176,618,163)
Institution Net Non-Operating Revenues	201,978,145
Component Unit Change in Unrestricted Net Assets	-
Numerator Total	25,359,982
Institution Operating Revenues	116,911,097
Institution Non-Operating Revenues	205,508,397
Component Unit Total Unrestricted Revenues	-
Denominator Total	322,419,494
NET OPERATING RESERVE RATIO	0.079
Strength	6.050
Weight	0.1
CFI	0.605
Return on Net Assets Ratio Calculation	
Change in Net Assets + Component Unit Change in Net Assets	29,169,749
Total Net Assets + Component Unit Total Net Assets (Beginning of Year)	226,094,142
RETURN ON NET ASSETS RATIO	0.129
Strength	6.451
Weight	0.2
CFI	1.290
Viability Ratio Calculation	
Expendable Net Assets (Numerator Total)	80,772,431
Institution Long-Term Debt (Total Project Related Debt)	75,969,473
Component Unit Long-Term Debt (Total Project-Related Debt)	-
Denominator Total =	75,969,473
VIABILITY RATIO	1.063
Strength	2.550
Weight	0.35
CFI	0.892
COMPOSITE FINANCIAL INDICATOR SCORE (CFI)	3.503

Debt Burden Ratio Calculation	
Institution Interest Expense	3,530,252
Institution Principal Payments	6,789,968
Component Unit Interest Expense	-
Component Unit Principal Payments	-
Institution Total Operating Expenses	293,529,260
Institution Total Non-Operating Expenses	3,530,252
Institution Depreciation Expense	14,363,925
Component Unit Total Expenses	-
Component Unit Depreciation Expense	-
Component Unit Total Expenses	-
Debt Burden Ratio	3.6%

Debt Service Ratio Calculation	
Institution Net Operating Income	(176,618,163)
Institution Net Non-Operating Income	201,978,145
Institution Interest Expense	3,530,252
Institution Depreciation Expense	14,363,925
Component Unit Change in Unrestricted Net Assets from Operations	-
Component Unit Depreciation Expense	-
Component Unit Interest Expense	-
Institution Interest Expense	3,530,252
Institution Principal Payments	6,789,968
Component Unit Principal Payments	-
Debt Service Ratio	4.19

TABLE 101A

TABLE E-14
WESTERN ILLINOIS UNIVERSITY
SUMMARY OF BUDGET YEAR STATE APPROPRIATIONS AND UNIVERSITY INCOME FUNDS
BUDGET YEAR
2021

A	B	C	D	E	F	G	H	I	J	K	L
	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O&M of Physical Plant	Independent Operations	Social Security/Medicare & CSM Health Insurance	Salary & Cost Increases	TOTAL
(in thousands of \$)											
Current Year Operating Budget (Final Action)	60,459.5	1,353.7	1,043.4	5,929.1	14,520.3	9,400.2	12,856.5		2,937.3		108,500.0
Adjustments	-	-	-	-	-	-	-	-	-		-
(Mandated Reserve State-Appropriated Funds)											-
Income Fund Adjustments (+ or -)											-
Other Base Adjustments (Please Specify)											-
Other Base Adjustments (Please Specify)											-
Other Base Adjustments (Please Specify)											-
Other Base Adjustments (Please Specify)											-
Current Year Budgeted Expenditures	60,459.5	1,353.7	1,043.4	5,929.1	14,520.3	9,400.2	12,856.5	-	2,937.3		108,500.0
Budget Adjustments (Non-Recurring)											-
Current Year Adjusted Budgeted Expenditures	60,459.5	1,353.7	1,043.4	5,929.1	14,520.3	9,400.2	12,856.5	-	2,937.3		108,500.0
Inflationary Increases										2,250.0	2,250.0
Salary Increases										1,250.0	1,250.0
Other Payroll Costs										-	-
Cost Increases										1,000.0	1,000.0
Total Operations and Maintenance of New Areas											-
New Programs	-	-	-	-	-	-	-	-	-		-
(Please Specify Program)											-
(Please Specify Program)											-
(Please Specify Program)											-
(Please Specify Program)											-
Program Priorities	3,276.7	-	-	-	4,000.0	3,728.2	5,000.0	-	-		16,004.9
Enrollment, Retention, and Student Success Initiatives	600.0				400.0						1,000.0
Student Financial Aid					2,500.0						2,500.0
Expanded and New Academic Program Faculty Support	2,076.7										
QC Student Services					1,100.0						
STEM, Regional, High Demand Program Investment	600.0										
Deferred Maintenance (PI & Campus Infrastructure Enhancements)							5,000.0				5,000.0
Restoration of Budget Reduction						3,728.2					3,728.2
Budget Year Total Operating Budget	63,736.2	1,353.7	1,043.4	5,929.1	18,520.3	13,128.4	17,856.5	-	2,937.3	2,250.0	126,754.9

TABLE 101A

TABLE E-15
WESTERN ILLINOIS UNIVERSITY
SUMMARY OF BUDGET YEAR OTHER NON-APPROPRIATED FUNDS
BUDGET YEAR
2021

A	B	C	D	E	F	G	H	I	J	K	L
	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O&M of Physical Plant	Independent Operations	Social Security/Medicare & CSM Health Insurance	Salary & Cost Increases	TOTAL
(in thousands of \$)											
Current Year Budget	3,192.0	3,531.3	14,702.2	132.4	40,852.4	414.8	12,050.4	25,505.6	1,718.9		102,100.0
Adjustments	-	-	-	-	-	-	-	-	-		-
Base Adjustments (Please Specify)											-
Base Adjustments (Please Specify)											-
Base Adjustments (Please Specify)											-
Base Adjustments (Please Specify)											-
Current Year Budgeted Expenditures	3,192.0	3,531.3	14,702.2	132.4	40,852.4	414.8	12,050.4	25,505.6	1,718.9		102,100.0
Budget Adjustments (Non-Recurring)											-
Current Year Adjusted Budgeted Expenditures	3,192.0	3,531.3	14,702.2	132.4	40,852.4	414.8	12,050.4	25,505.6	1,718.9		102,100.0
Inflationary Increases											
Salary Increases										2,490.0	2,490.0
Other Payroll Costs										490.0	490.0
Cost Increases										2,000.0	2,000.0
Total Operations and Maintenance of New Areas											-
New Programs	-	-	-	-	-	-	-	-	-		-
(Please Specify Program)											-
(Please Specify Program)											-
(Please Specify Program)											-
(Please Specify Program)											-
(Please Specify Program)											-
Program Priorities	-	-	-	-	-	-	-	-	-		-
Academic Base Support											-
Deferred Maintenance											-
Recruitment & Retention in a Diverse Learning Environment											-
Technology Enhancements											-
Budget Year Total Non-Appropriated Funds	3,192.0	3,531.3	14,702.2	132.4	40,852.4	414.8	12,050.4	25,505.6	1,718.9	2,490.0	104,590.0