



Eastern Washington University
FY2025 Original Budget
Index 1, 2, and 3
July 1, 2024

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Eastern Washington University Resources by Fund Category - All Funds

OBD - Original Budget

Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 1, Index 2, Index 3**

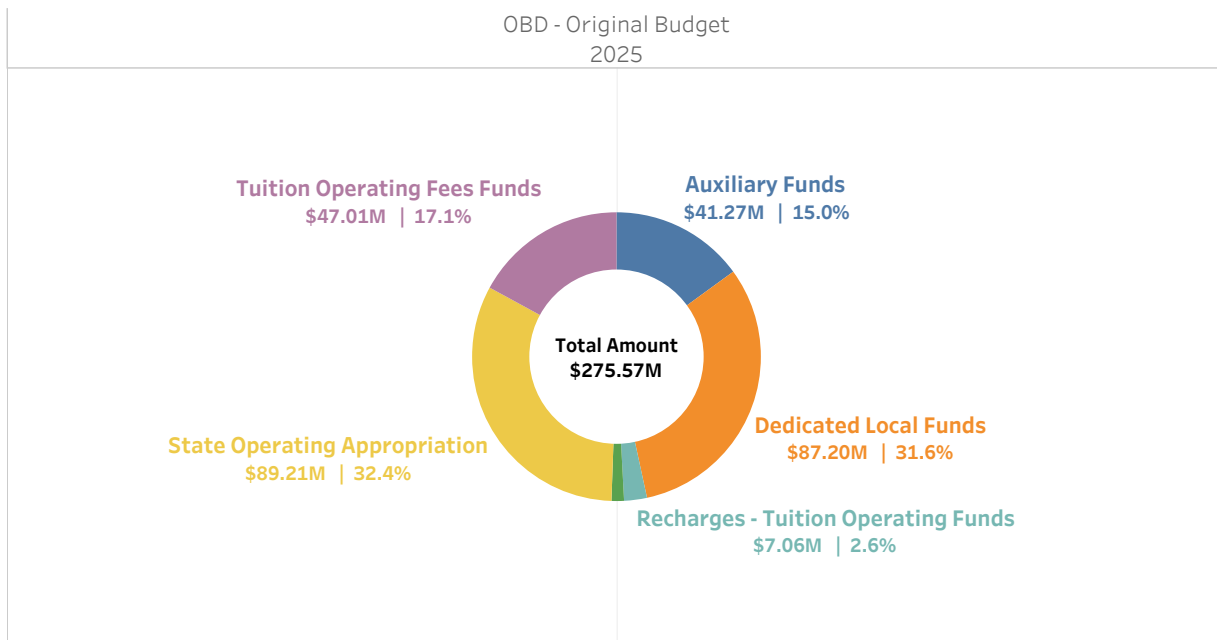
			OBD - Original Budget	
			FY2025	FY2024
			Selected FY	Previous FY
Resources	Revenue and Transfers-In	Auxiliary Funds	\$41,269,035	\$42,819,069
		Dedicated Local Funds	\$87,197,515	\$86,358,095
		Recharges - Tuition Operating Funds	\$7,056,081	\$5,696,617
		Service Funds	\$3,832,853	\$3,697,656
		State Operating Appropriation	\$89,209,000	\$86,165,000
		Tuition Operating Fees Funds	\$47,007,000	\$49,619,000
		Total	\$275,571,484	\$274,355,437
	Total		\$275,571,484	\$274,355,437

Eastern Washington University

Resources - All Funds

OBD - Original Budget

Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 1, Index 2, Index 3**



- Auxiliary Funds
- Dedicated Local Funds
- Recharges - Tuition Operati..
- Service Funds
- State Operating Appropriat..
- Tuition Operating Fees Fun..

Eastern Washington University Expense by Natural Classification - All Funds

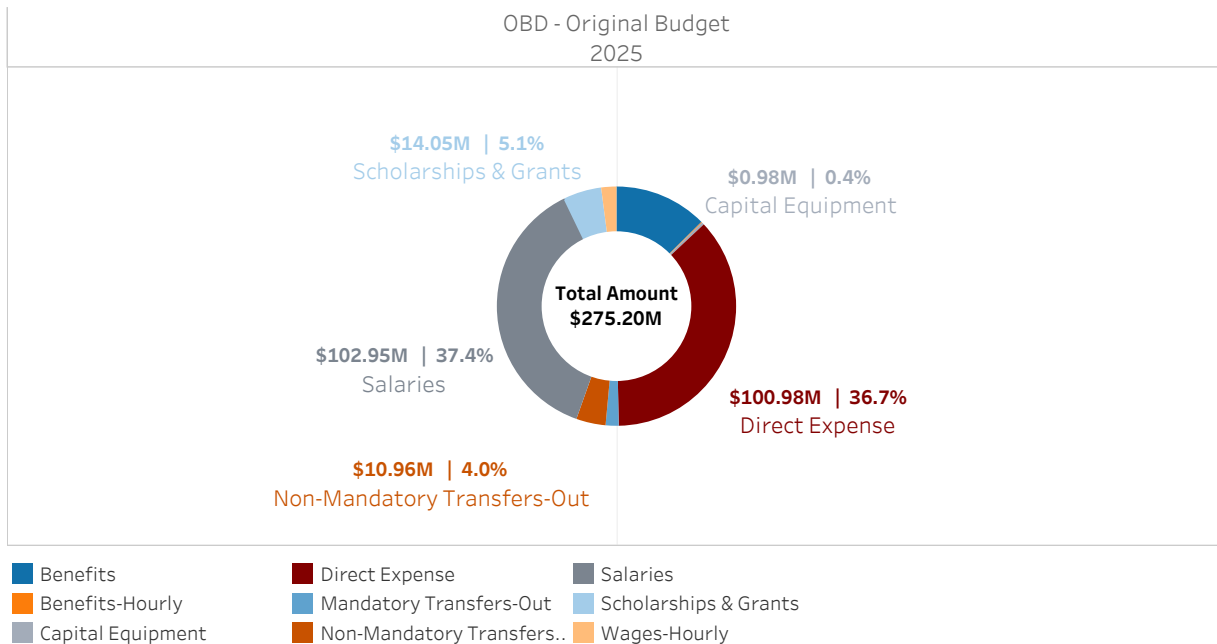
OBD - Original Budget

Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 1, Index 2, Index 3**

			OBD - Original Budget	
			FY2025	FY2024
			Selected FY	Previous FY
Expense	Salaries and Benefits	Administrative	\$30,514,944	\$28,611,989
		Benefits - Regular	\$34,581,189	\$34,832,391
		Benefits-Hourly	\$273,090	\$239,692
		Classified-Regular	\$27,652,072	\$25,483,587
		Classified-Shift Differential	\$64,051	\$62,679
		Faculty-Regular	\$38,253,482	\$37,415,625
		Faculty-Temporary Parttime	\$6,468,349	\$6,127,240
		Wages-Hourly	\$5,612,698	\$4,820,625
		Total	\$143,419,875	\$137,593,828
	Operations and Transfers-Out	Capital Equipment	\$975,488	\$970,488
		Direct Expense	\$100,977,378	\$91,581,373
		Scholarships & Grants	\$14,050,713	\$14,772,301
		Mandatory Transfers-Out	\$4,809,114	\$5,643,273
		Non-Mandatory Transfers-Out	\$10,964,441	\$18,094,770
			Total	\$131,777,134
	Total		\$275,197,009	\$268,656,033

Eastern Washington University Expense by Natural Classification - All Funds OBD - Original Budget

Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 1, Index 2, Index 3**



Eastern Washington University Compensation & Expenditures by Divisions - **Index 1**

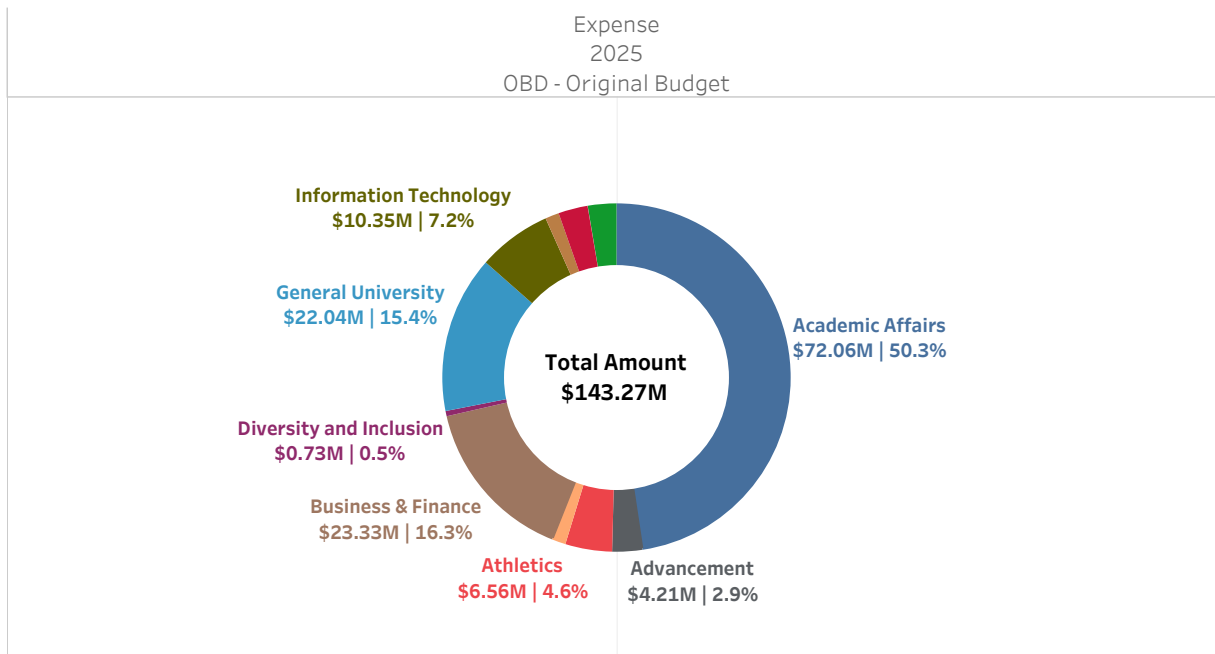
OBD - Original Budget

Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 1**

	Expense					Total
	OBD - Original Budget					
	2025					
	Wages	Benefits	Capital Expe..	Direct Expen..	Scholarships	
Academic Affairs	\$47,209,154	\$14,463,727	\$856,331	\$9,483,390	\$50,694	\$72,063,296
Advancement	\$2,795,667	\$965,702		\$444,967		\$4,206,336
Athletics	\$4,750,297	\$1,632,552		\$180,816		\$6,563,665
Auxiliary Services	\$893,342	\$228,388		\$818,441		\$1,940,171
Business & Finance	\$13,066,285	\$5,084,968		\$5,175,704		\$23,326,957
Diversity and Inclusion	\$394,750	\$106,299		\$230,008		\$731,057
General University	\$304,064	\$419,503		\$11,013,002	\$10,299,886	\$22,036,455
Information Technology	\$4,735,876	\$1,433,777		\$4,182,223		\$10,351,876
President	\$1,243,964	\$343,406		\$338,911		\$1,926,281
Reserves				(\$4,004,943)		(\$4,004,943)
Student Affairs	\$2,690,410	\$985,073		\$455,447		\$4,130,930
Total All Divisions	\$78,083,809	\$25,663,395	\$856,331	\$28,317,966	\$10,350,580	\$143,272,081

Eastern Washington University Compensation & Expenditures by Divisions - **Index 1** OBD - Original Budget

Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 1**



Eastern Washington University Compensation & Expenditures by Divisions - **Index 2**

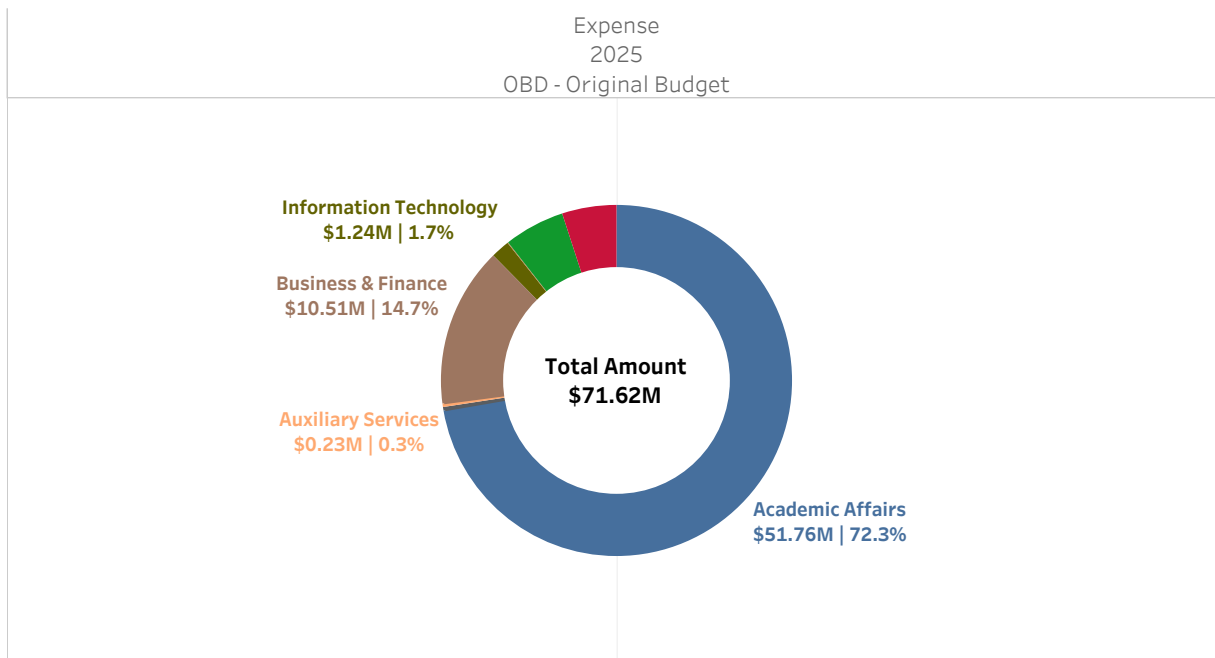
OBD - Original Budget

Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 2**

	Expense OBD - Original Budget 2025					Total
	Wages	Benefits	Capital Expe..	Direct Expen..	Scholarships	
Academic Affairs	\$17,505,196	\$4,826,918	\$109,157	\$29,279,811	\$42,000	\$51,763,082
Advancement	\$135,907	\$51,627		\$44,758		\$232,292
Auxiliary Services	\$163,429	\$19,642		\$49,000		\$232,071
Business & Finance	\$3,882,322	\$1,337,016	\$10,000	\$5,281,358		\$10,510,696
Diversity and Inclusion				\$15,000		\$15,000
Information Technology	\$138,486	\$6,924		\$1,090,083		\$1,235,493
President				\$50,000		\$50,000
Reserves				\$3,999,955		\$3,999,955
Student Affairs	\$1,135,604	\$377,441		\$2,063,714		\$3,576,759
Total All Divisions	\$22,960,944	\$6,619,568	\$119,157	\$41,873,679	\$42,000	\$71,615,348

Eastern Washington University Compensation & Expenditures by Divisions - **Index 2** OBD - Original Budget

Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 2**



■ Academic Affairs	■ Business & Finance	■ President
■ Advancement	■ Diversity and Inclusion	■ Reserves
■ Auxiliary Services	■ Information Technolo..	■ Student Affairs

Eastern Washington University Compensation & Expenditures by Fund - **Index 3**

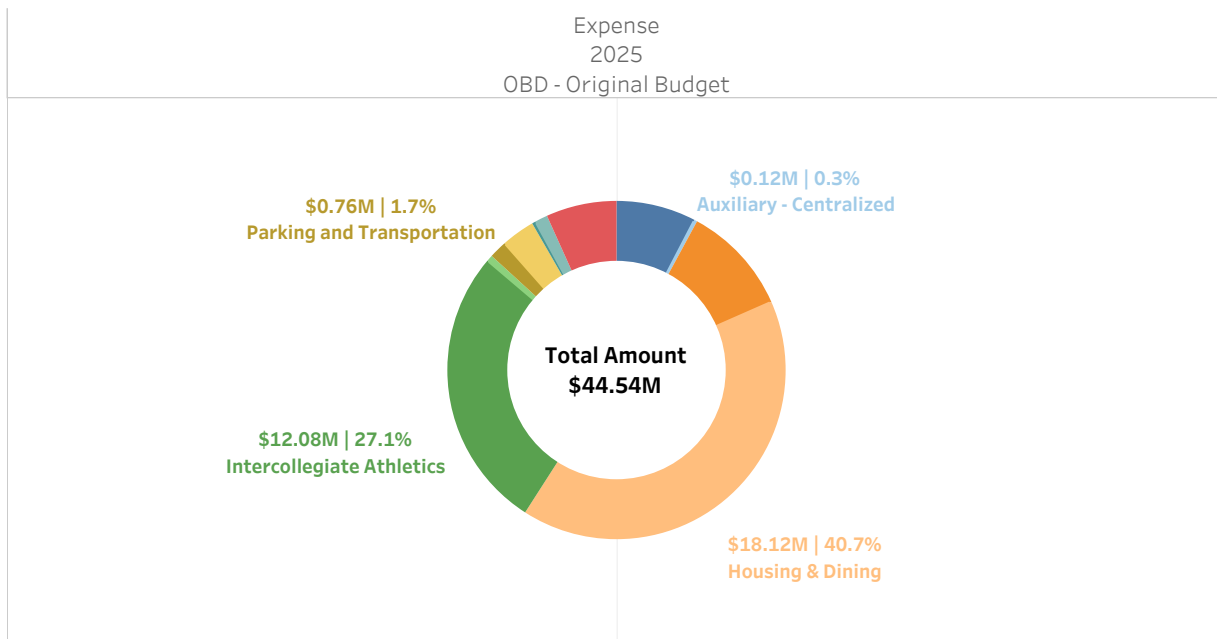
OBD - Original Budget

Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 3**

	Expense OBD - Original Budget 2025				Total
	Wages	Benefits	Direct Expense	Scholarships	
Associated Students	\$539,324	\$219,074	\$2,628,637	\$5,750	\$3,392,785
Auxiliary - Centralized			\$121,599		\$121,599
Bookstore	\$467,675	\$154,899	\$4,055,797		\$4,678,371
Housing & Dining	\$3,587,853	\$1,232,734	\$13,300,045		\$18,120,632
Intercollegiate Athletics	\$149,572	\$12,427	\$8,265,228	\$3,652,383	\$12,079,610
Motor Pool	\$93,777	\$33,297	\$134,613		\$261,687
Parking and Transportation	\$325,852	\$109,779	\$319,779		\$755,410
Pence Union	\$118,719	\$29,052	\$1,287,491		\$1,435,262
Recreation Center	\$114,504	\$28,849	\$6,647		\$150,000
University Telephone			\$541,244		\$541,244
Workforce Construction	\$2,123,567	\$751,205	\$124,653		\$2,999,425
Grand Total	\$7,520,843	\$2,571,316	\$30,785,733	\$3,658,133	\$44,536,025

Eastern Washington University Compensation & Expenditures by Divisions - **Index 3** OBD - Original Budget

Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 3**



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Associated Students	Housing & Dining	Parking and Transport..	University Telephone
Auxiliary - Centralized	Intercollegiate Athleti..	Pence Union	Workforce Construction
Bookstore	Motor Pool	Recreation Center	

Eastern Washington University
Expenses by Unit by Index - All Funds
OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
10 - President		
110 - Office of President	100000 Office of the President	1,243,636
	100001 Budget Reserves-President	42,994
	100004 Board of Trustees	70,000
	100006 Government Relations	253,835
	100417 Catalyst Operations	61,000
	100418 Tribal Relations	127,475
	100500 Event Management	127,341
	200199 President's Special Projects	50,000
President Total		1,976,281
12 - Athletics		
120 - Intercollegiate Athletics	100009 General Administration-Athletics	1,522,693
	100010 Budget Reserves-Athletics	(8,355)
	100011 Development/Promotion	270,889
	100013 Training	569,410
	100014 Strength & Conditioning	338,333
	100015 SID Information	165,400
	100017 Varsity Support	272,159
	100019 Men's Basketball	500,255
	100020 Men's Football	1,352,408
	100021 Men's Tennis	73,231
	100022 Men's Track/Cross Country	108,293
	100023 Women's Basketball	506,507
	100024 Women's Volleyball	253,850
	100025 Women's Soccer	249,576
	100026 Women's Tennis	71,644
	100027 Women's Track/Cross Country	233,515
	100028 Women's Golf	83,857
	300099 Athletic Revenue	922,817
	300107 Guarantee Expense	553,000
	300108 Insurance/Medical	500,000
	300111 General Support	346,038
	300115 Advertising/Promotion	225,750
	300116 Cheerleaders	50,000
	300118 Men's Basketball	983,705
	300119 Men's Football	3,010,050
	300120 Men's Tennis	177,335
	300121 Men's Track/Cross Country	388,053
	300122 Women's Basketball	987,998
	300123 Women's Volleyball	564,099
	300124 Women's Soccer	802,943
	300125 Women's Tennis	322,392
	300126 Women's Track/Cross Country	530,605
	300127 Women's Golf	266,326
	300165 Men's Football Camp	550,000
	300166 Men's Basketball Camp	120,000
	300167 Women's Basketball Camp	20,000
	300168 Women's Volleyball Camp	90,000
	300170 Women's Soccer Camp	49,999
	300172 Men's Basketball Recruiting	75,000
	300173 Men's Football Recruiting	200,000
	300174 Men's Tennis Recruiting	5,000

Eastern Washington University
Expenses by Unit by Index - All Funds
OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
120 - Intercollegiate Athletics	300175 Men's Track/CC Recruiting	10,000
	300176 Women's Basketball Recruiting	55,000
	300177 Women's Volleyball Recruiting	15,000
	300178 Women's Soccer Recruiting	40,000
	300179 Women's Tennis Recruiting	5,000
	300180 Women's Track/CC Recruiting	10,000
	300181 Women's Golf Recruiting	3,500
	300183 Postseason Competition Travel	100,000
	300330 Student-Athlete Opportunity Funds	100,000
Athletics Total		18,643,275
20 - Academic Affairs		
210 - Office of Academic Affairs	100029 Provost-Academic Affairs	861,593
	100030 AA Staff Salary Reserve	678,204
	100033 AA Faculty Salary Reserve	2,356,341
	100034 GA/GI Health Benefit	50,000
	100036 Academic Senate	105,984
	100147 Faculty Commons	60,000
	100467 CiHS-Provost-AA	518,982
	100468 CiHS - AA College Distribution	88,000
	200002 AA Venture Capital	598,639
	200005 EC-ITDSOFFCAMP Bellevue Admin	20,000
	200006 PCE Administration	358,019
	200007 AA Contingency	199,073
	200055 SUM-Academic Affairs	890,998
	200059 SUM-Arts, Soc. Sci., & Humanities	683,443
	200060 SUM-Professional Programs	727,506
	200061 SUM-Sci, Tech, Engineering & Math	718,433
	200062 SUM-Satori Camps	130,000
	200190 Provost-Academic Affairs	1,661,124
	200269 English Language Institute	55,000
	200501 Summer - Library	64,533
	200521 School of Global Learning	253,750
	200575 SUM-Health Science & Public Health	614,097
Office of Academic Affairs Total		11,693,719
240 - College of Professional Programs	100044 Info Systems & Business Analytics	437,345
	100045 Management	243,182
	100057 Certification	79,948
	100059 Northwest Autism Center	200,000
	100060 Education	1,117,461
	100061 Student Teacher Support	700,481
	100063 Dean - Professional Programs	780,492
	100064 Program Expense – Prof. Programs	110,000
	100065 Budget Reserves – Prof. Programs	15,730
	100077 Psychology	2,535,834
	100080 Children's Studies	1,411
	100127 School of Social Work	2,583,493
	100131 Addiction Studies	35,333
	100137 Library Operations	3,861,868
	100319 Social Work Fieldwork Program	10,000
	100337 Professional Educator Programs	147,885
	100357 Educational Leadership Program	120,018
	100358 School of Professional Accounting	552,566

Eastern Washington University
Expenses by Unit by Index - All Funds

OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
240 - College of Professional Programs	100359 Finance & Marketing	541,972
	100463 CPP Apprenticeships	58,274
	100469 CiHS-Education	4,125
	100470 CiHS-CPP Deans Office	10,313
	100471 CiHS-Psychology	26,813
	100472 CiHS-Library	50,000
	200047 EC-Interdisciplinary Studies	2,000
	200102 Cse Fee-Early Childhood Educ	1,000
	200116 Cse Fee-Psychological Testing	21,000
	200125 Cse Fee-Internships/Psychology	1,500
	200128 Cse Fee-Cost Accounting	4,800
	200130 Cse Fee-Administrative Systems	8,500
	200135 Cse Fee-Special Education	1,300
	200147 MSW Spokane Program	593,050
	200162 EC-ITDS Bellevue	155,271
	200169 EC-Psychology Bellevue	391,890
	200176 Instruction – Prof. Programs	223,123
	200182 CPP CIHS Revenue	10,000
	200187 Library DIEO Program Support	125,000
	200233 ICR-Professional Programs	220,070
	200251 Management	500
	200252 School of Professional Accounting	192,187
	200253 Education	258,677
	200276 Psychology	202,643
	200284 AHS Operations	93,875
	200304 Addiction Studies	25,000
	200316 COBPA Copier Services	4,258
	200318 ICR Public Policy	196,004
	200319 ICR Business	469,028
	200328 Library User Services	50,000
	200372 Library Grants and Overhead	117,300
	200432 ICR-Israel, Andrew	300
	200455 ICR-Loke, Vernon	1,000
	200456 EC-Online Child Studies (BA)	847,811
	200458 OSPI Fingerprinting Fees	10,000
	200461 EC-Online Psych Post Master Cert	1,303,054
	200466 Master in Teaching (MIT)	847,996
	200478 ICR-School of Social Work	4,500
	200484 CE-Online Business Ed	341,000
	200496 SUM Incentive-Prof. Prog Instr	48,132
	200524 EC-Online ADST Foundation Cert	772,893
	200561 Children's Studies Program	500
	200589 Cse Fee-Natural Resources Capstone	4,000
	200598 ICR-Baldwin, Kathryn	2,000
	200610 Cse Fee-Addiction Studies	150
	200612 Cse Fee-Student Teaching Distance	1,000
	200619 OE-ED Alternative Route	725,172
	200629 OE-Med Accelerated Program	7,161,150
	200640 OE-MBA Accelerated Program	6,302,717
	200643 Cse Fee-Children's Studies	1,500
	200658 OE-MPAcc AP Program	3,435,603
	200671 Masters in Leadership Studies	1,294,501
	200675 Education EDD	70,000

Eastern Washington University
Expenses by Unit by Index - All Funds

OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
240 - College of Professional Programs	200679 Cse Fee-SEL Certificate	40,000
	200683 Cse Fee-Prog Eval Grad Cert	50,000
	200692 ICR - Family Resource & Train Ctr	65,978
	200693 ICR - CWTAP Director	7,000
College of Professional Programs Total		40,930,477
250 - Arts, Social Sciences, & Humanities	100047 Urban & Regional Planning	411,291
	100048 Public Administration	471,210
	100068 Communications Studies	774,962
	100069 Economics	815,960
	100071 Anthropology	315,132
	100072 Political Science	799,135
	100073 International Affairs Program	2,000
	100074 History	983,917
	100076 Military Science	82,091
	100078 Sociology	685,931
	100079 Criminal Justice	351,946
	100081 Women's Programs	428,016
	100082 Dean-Arts, Soc Sci, Humanities	586,155
	100084 Bud Res-Arts, Soc Sci, Humanities	18,072
	100085 Prog Exp-Arts, Soc Sci, Humanities	78,131
	100087 Art	641,460
	100088 Director of Galleries	5,142
	100089 English	1,754,304
	100090 Creative Writing	781,088
	100092 Modern Languages & Literatures	729,464
	100095 Philosophy	515,170
	100096 Music	1,234,908
	100097 SFA U/A-Symphony Scholars	13,584
	100098 Marching Band/Code Red	60,817
	100099 Film	565,077
	100100 Theatre	396,429
	100132 Africana Education Program	123,629
	100133 Africana Education-Instruction	366,477
	100134 Chicano Education Studies	158,214
	100135 Chicano Education-Instruction	262,264
	100136 American Indian Studies Program	156,356
	100157 Writer's Center-Lab	269,364
	100350 World Music Ensembles	20,000
	100473 CiHS-Economics	2,063
	100474 CiHS-Poli Sci	101,063
	100475 CiHS-CAHSS Deans Office	261,250
	100476 CiHS-Music	2,063
	100478 CiHS-English	251,625
	100479 CiHS-Philosophy	14,438
	100480 CiHS-History	251,625
	100481 CiHS-Modern Lang & Lit	63,938
	100482 CiHS-Anthropology	2,063
	100483 CiHS-AAST	12,375
	100484 CiHS-CHST	22,688
	100485 CiHS-IDST	8,250
	100498 CiHS-Comm Studies	51,563
	200049 Get Lit	25,767
	200075 Cse Fee-Art Photo	3,000

Eastern Washington University
Expenses by Unit by Index - All Funds
OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
250 - Arts, Social Sciences, & Humanities	200080 Cse Fee-Art Materials	75,000
	200085 Cse Fee-Criminal Justice	2,700
	200089 Cse Fee-Urban & Reginal Planning	1,350
	200111 Cse Fee-Music Equipment	80,000
	200118 Cse Fee-Music Applied Lessons	110,820
	200126 Cse Fee-Film	35,000
	200134 Cse Fee-Technical Writing	2,500
	200179 Modern Languages - CIHS	30,000
	200191 Arts, Soc Sci, Humanities-Initiat	299,814
	200203 KEWU-FM	28,175
	200205 Communication Studies	3,000
	200206 Creative Writing	1,000
	200207 Willow Springs Books	11,000
	200210 History	10,000
	200211 Regional History Day Contest	2,745
	200222 American Indian Studies	2,000
	200225 Writers' Center	160,000
	200263 Theatre	4,429
	200264 Music	15,000
	200266 Willow Springs Magazine	10,000
	200267 English	89,949
	200270 Modern Language	31,659
	200272 Modern Languages Study Abroad	110,000
	200275 Philosophy	5,000
	200277 Economics	3,000
	200278 Sociology	23,000
	200283 Anthropology	500
	200298 Urban & Regional Planning	5,000
	200303 Women's Program	2,000
	200320 ICR-Arts, Soc Sci, Humanities	10,000
	200389 Africana Education Program	37,500
	200493 SUM Incentive - ASSH Instr	107,894
	200503 Cse Fee-Basic Rifle Marksmanship	200
	200508 English in the High School (CEP)	74,863
	200532 Political Science - CIHS	64,999
	200533 History - CIHS	30,000
	200540 ICR-Nunez, Jennifer	5,000
	200564 ICR-Agriss, Sean	5,858
	200595 ICR-Hill, Margo	5,000
	200609 Cse Fee-Anthropology	2,000
	200667 Online Communication Studies Prgm	234,224
	200677 HIST-Accelerated Program	2,245,800
	200684 ICR-Cebula, Lawrence	4,000
	200686 Music Accelerated Graduate Program	1,003,801
	200695 CAHSS - CIHS	136,859
Arts, Social Sciences, & Humanities Total		21,054,106
260 - College of Sci, Tech, Eng & Math	100103 Dean-Science, Tech, Engineer & Math	711,083
	100106 Budget Reserves-STEM	156,223
	100107 Program Expense-STEM	115,145
	100111 Comp Sci & Electrical Engineering	531,166
	100113 Mechanical Engineering & Technology	2,197,386
	100115 Chemistry	1,742,430
	100116 Biology	2,916,402

Eastern Washington University
Expenses by Unit by Index - All Funds

OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
260 - College of Sci, Tech, Eng & Math	100117 Animal Colony	88,981
	100119 Mathematics	2,689,984
	100120 Physics	422,413
	100121 Geoscience	1,663,685
	100387 Computer Engineering (F24J EA051)	2,491,551
	100392 Design	923,384
	100433 Cybersecurity	1,169,350
	100486 CiHS-CSTEM Deans Office	45,375
	100487 CiHS-Comp Sci & Elect Eng	4,125
	100488 CiHS-Mech Eng & Techn	8,250
	100489 CiHS-Chemistry	16,500
	100490 CiHS-Biology	4,125
	100491 CiHS-Mathematics	70,125
	100492 CiHS-Geoscience	24,750
	100493 CiHS-Environmental Sci	8,250
	200071 Cse Fee-Mech Engineering & Tech	456,921
	200076 Cse Fee-Physics	35,300
	200077 Cse Fee-Mathematics	485,001
	200078 Cse Fee-Biology Lab Supplies	275,360
	200095 Cse Fee-Chemistry Lab Activities	117,500
	200103 Cse Fee - Geoscience	211,979
	200115 Cse Fee-Computer Literacy	1,971
	200122 Cse Fee-Environmental Science	17,813
	200124 Cse Fee-Computer Science	454,305
	200142 Math Placement Test	25,108
	200180 Biology	10,000
	200212 Mechanical Engineering & Technology	25,000
	200213 Chemistry	57,000
	200214 ICR-Biology	12,000
	200215 Geography	3,189
	200224 Comp Sci & Electrical Engineering	190,000
	200227 Turnbull Refuge	576
	200280 Fisheries Boat/Vehicle	10,000
	200281 Biology Vehicle	6,000
	200290 Mathematics	175,598
	200291 Physics	180,414
	200292 Geoscience	3,333
	200293 Geo-Chem Special Travel	33,603
	200294 Geoscience Vehicle	2,000
	200295 Science Copiers	500
	200323 ICR Science, Tech, Engineer & Math	19,500
	200353 ICR Black	2,000
	200368 ICR Scholz	874
	200419 ICR-Warren, Stacy	500
	200444 Animal Facility Services	1,000
	200470 ICR-Manson, Jamie	6,464
	200473 ICR-Burgis, Nicholas	849
	200491 SUM Incentive - STEM Instruction	330,000
	200492 SUM Incentive - STEM Admin Support	76,087
	200499 EC-Online GIS Social Impact Cert	29,066
	200517 CSTEM Initiatives	17,000
	200522 ICR-McNeely, F Camille	400
	200529 Running Start - CSTEM	165,146

Eastern Washington University
Expenses by Unit by Index - All Funds

OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
260 - College of Sci, Tech, Eng & Math	200530 ICR-Coomes, Jacqueline	1,245
	200534 ICR-Pritchard, Chad	3,000
	200569 ICR-Syphers, David	1,500
	200574 ICR-Spruell, Paul	4,000
	200608 Cse Fee-Geography	1,132
	200617 Biology Graduation Exam Fee	4,500
	200630 Recharge-GeoChem Lab	500
	200635 ICR-Bastow, Justin	450
	200639 ICR-Nezat, Carmen	100
	200656 CSTEM-Equipment	40,000
	200659 Cse Fee-Electrical Engineering	184,544
	200660 Cse Fee - Design	123,897
	200663 Design Special Projects	2,000
	200704 ICR-Steiner, Stuart	1,000
	200705 Design 4D Recharge Center	2,000
	200706 ICR-Lamm, Ashley	350
	200715 Cse Fee - Cybersecurity	141,408
	100160 Research Award	260,649
College of Sci, Tech, Eng & Math Total		22,212,315
290 - Academic Administration	200309 Grant Administrator	606,320
Academic Administration Total		606,320
310 - Institutional Effectiveness	100008 Strategic Planning Pool	126,980
	100144 Accreditation & Assessment	74,036
	100145 Office of Institutional Research	359,120
	100336 Academic Planning	181,066
	200543 Academic Planning	599,893
Institutional Effectiveness Total		1,341,095
350 - College of Health Sci & Publ Health	100049 Healthcare Administration Program	133,802
	100062 Wellness and Movement Sciences WAMS	2,350,569
	100114 Physical Therapy	1,259,340
	100123 Communications Disorders	676,896
	100124 Speech Clinic	161,920
	100125 Dental Hygiene	1,051,208
	100126 Occupational Therapy	843,111
	100283 RIDE Program	554,861
	100343 Dean-Health Sci & Publ Health	623,029
	100345 Budget Res-Health Sci & Publ Health	18,086
	100346 Progr Exp-Health Sci & Publ Health	25,000
	100421 Nursing	2,665,497
	100494 CiHS-WAMS	14,438
	100495 CiHS-CHSPH Deans Office	4,813
	200067 Cse Fee-Admission to Health/Fitness	7,900
	200074 Cse Fee-Safety & Trng	25,500
	200082 Cse Fee-Outdoor Related Sports	1,700
	200086 Cse Fee-Professional Labs	12,848
	200087 Cse Fee-Rec and Leisure Svcs	3,500
	200088 Cse Fee-Scuba Diving	3,600
	200096 Cse Fee-Physical Therapy	140,584
	200100 Cse Fee-WAMS Activity Fee	22,398
	200106 Cse Fee-Clinical Education	22,850
	200107 Cse Fee-COMD-Clinic	68,537
	200110 Cse Fee-Dental Hygiene	598,975
	200120 Cse Fee-Occupational Therapy	90,691

Eastern Washington University
Expenses by Unit by Index - All Funds

OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
350 - College of Health Sci & Publ Health	200132 Cse Fee-Kinesiology	42,500
	200133 Cse Fee-COMD-Undergraduate	4,654
	200143 Appl Fee-Communication Disorders	4,235
	200144 Appl Fee-Physical Therapy	44,012
	200149 Appl Fee-Dental Hygiene	5,000
	200150 WICHE Fee - Physical Therapy	36,942
	200184 WICHE Student Exchange	42,623
	200209 Physical Therapy Initiatives	5,825
	200220 Stuttering Workshop	15,000
	200259 WAMS Initiatives	11,925
	200260 Human Movement Lab	1,500
	200261 Wellness and Movement Sciences WAMS	4,000
	200300 UPCD	7,625
	200301 Dental Hygiene Clinic	466,154
	200302 Dental Hygiene Workshop	26,267
	200306 Occupational Therapy Initiatives	5,000
	200325 ICR EHS & Child Development	111,412
	200383 Cse Fee-Health Services	686
	200394 Appl Fee-Occupational Therapy	8,680
	200429 Challenge Course	9,027
	200513 Dental Stores	4,000
	200514 PTH-SUM Diff Tuition	120,690
	200515 OTH-SUM Diff Tuition	59,145
	200559 Comm Disorders-SUM Diff Tuition	15,000
	200562 ICR-Health Sci & Publ Health	20,000
	200567 SUM Incentive-HSPH Admin Support	275,000
	200576 Cse Fee-Masters in Public Health	23,305
	200581 Healthcare Administration Program	30,843
	200588 EC-Online Master of Public Health	4,999,084
	200592 ICR-Hammermeister, Jon	2,000
	200613 OE-Online Health Science Degree	330,180
	200625 CHSPH Initiatives	100,001
	200628 OE-Dental Hyg Grad Online	14,000
	200657 OE-Online HCAD Grad Certificate	215,281
	200682 CHSPH Holistic Admissions	8,000
	200688 Wheelchair Basketball Summer Camp	16,000
	200697 WAMS Beer Craft (non-credit)	2,798
	200698 Appl Fee-Nursing	7,000
	200700 Cse Fee-Nursing	150,000
	200707 WAMS-Emergency Med Tech (non-cred)	9,326
College of Health Sci & Publ Health Total		18,636,373
360 - Undergrad Acad Policy & Planning	100153 General Undergraduate Advising	2,312,338
	100155 Plus Program	339,508
	100156 Honors Program	105,586
	100287 McNair Scholars Grant Match	27,362
	100325 Summer Bridge Program	99,000
	100384 First Year Experience	16,632
	200488 Expanded Plus Program	169,734
	200620 Cse Fee-ITGS, University College	3,000
	200669 ICR-CAAR	77,680
	200694 ICR - CAMP	3,000
Undergrad Acad Policy & Planning Total		3,153,840

Eastern Washington University
Expenses by Unit by Index - All Funds
OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
370 - Graduate Studies	100149 Graduate Program Administration	148,366
	100248 Records & Registration	1,132,858
	100309 Student Research Symposium	7,235
	100496 CiHS-Records & Reg	75,000
	200004 PCE Online Courses	7,000
	200008 PCE Credit Option	142,221
	200053 EC-Eastern Online Courses	846,480
	200139 Graduate Program Development	555,300
	200151 Transcript Fee	359,359
	200326 Graduate Education Copier	2,350
	200332 Commencement Expenditures	150,000
	200438 Drop/Add Fee	10,300
	200519 Instructional Design	730,951
Graduate Studies Total		4,167,420
520 - Enrollment Services	100245 Enrollment Services	363,344
	100246 Admissions	1,283,345
	100247 Financial Aid	842,961
	100420 Dual Credit State Funding	412,298
	100497 CiHS-Enrollment Services	666,011
	200035 EC-Running Start	1,558,635
	200137 Admissions Application Fee	535,001
	200138 Enrollment Mgt/Cont Ed Indirect	1,083,560
	200188 Admin Allow-Financial Aid Program	436,801
	200614 Enrollment Student Communications	331,500
	200680 College in the High School	4,000
Enrollment Services Total		7,517,456
Academic Affairs Total		131,313,121
40 - Business & Finance		
410 - Office of Business & Finance	100187 Vice President Business & Finance	501,425
	100188 Reserves-Business & Finance	233,739
	100360 Office of Sustainability	10,000
Office of Business & Finance Total		745,164
420 - Financial Planning	100189 Budget Services	292,476
Financial Planning Total		292,476
430 - Financial Services	100193 Chief Financial Officer	264,575
	100194 Office of Controller	171,339
	100195 General Accounting	291,274
	100196 Accounts Payable	197,196
	100197 Payroll	322,310
	100198 Inventory Control	6,869
	200000 Revenue-Dedicated Local Fund 148	20,000
	200186 BCC Commute Trip	2,500
	200193 Running Start Program Revenue	4,000,000
	200194 Business & Finance	987,044
	200195 SFS Activities	576,260
	200196 Capital Administrative Cost	619,664
	200197 University Interest Income-Undist	1,851,802
	200342 Loans Collection Support	50,000
	200344 Administrative Cost Recovery	3,670,000
	200346 ICR University Support	450,000
Financial Services Total		13,480,833

Eastern Washington University
Expenses by Unit by Index - All Funds
OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
440 - Human Resources Office	100202 Human Resources Office	1,794,891
Human Resources Office Total		1,794,891
450 - Facilities	100203 Environmental Health & Safety	356,376
	100204 Plant Operations	1,132,146
	100205 Fabrication	318,781
	100206 HVAC Shop	487,535
	100207 Energy Management	119,965
	100208 Paint Shop	23,895
	100209 Building Maintenance	51,691
	100210 Access Control Shop	205,692
	100211 Custodial Services	6,492,447
	100212 Grounds Maintenance	933,381
	100213 Electrical Shop	324,137
	100214 Plumbing Shop	273,328
	100215 Trucking Services	563,073
	100217 Facilities & Planning	440,924
	100219 Receiving	113,038
	100220 Refuse Disposal	141,876
	100221 Business & Finance Plant Vehicles	190,241
	100222 Recycling Program	73,314
	100224 Insulation Maintenance	7,093
	100225 Physical Plant Work Order Services	236,641
	100268 Utilities	3,054,829
	100298 Preventive Maintenance	1,364,988
	100340 Field Maintenance	20,000
	100341 Snow Removal	30,000
	200340 Gasoline Credit Card	135,830
	200351 Surplus Property	10,896
	200467 Facility Usage Fee	60,000
	300004 Workforce-Construction/Planning	1,359,520
	300006 Workforce-Construction	1,639,905
	300013 Auto Shop	261,687
	300132 PUB - Custodial	648,864
	300137 Housing-Residence Halls Custodial	1,506,829
	300139 Housing-Maintenance	373,955
Facilities Total		22,952,877
470 - Public Safety	100229 Campus Police	1,666,642
	200602 Cse Fee-Fingerprinting	10,000
Public Safety Total		1,676,642
480 - Civil Rights, Compliance and ERM	100201 Purchasing	365,932
	100293 Equal Opportunity Affirm Action	124,154
	100373 Civil Rights, Compliance and ERM	128,744
Civil Rights, Compliance and ERM Total		618,830
Business & Finance Total		41,561,713
46 - Auxiliary Services		
460 - Auxiliary Services	100218 Sports & Recreation Center	287,003
	100227 Eagle Card	16,078
	100228 Post Office	241,596
	100290 University Recreation Center	826,673
	100296 URC-Climbing Wall	77,734
	100297 URC-Fitness Center	292,742
	100332 Event Planning/Conference Services	2,753

Eastern Washington University
Expenses by Unit by Index - All Funds

OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
460 - Auxiliary Services	100333 Sports & Recreation-Aquatics	95,114
	100334 Showalter Auditorium	100,478
	200174 Showalter Auditorium	49,000
	200350 Sports & Recreation Center	53,957
	200541 Sports & Recreation-Aquatics	129,114
	300015 ASEWU-S&A-Theatre	46,000
	300029 ASEWU-S&A-Easterner	42,000
	300031 ASEWU-S&A-Eagle Entertainment	176,797
	300032 Student Community Programs	70,000
	300037 ASEWU-S&A-EWU Childcare Center	188,000
	300039 ASEWU-S&A-Intramurals	98,500
	300043 STA Bus Contract	464,100
	300044 ASEWU-S&A-EPIC Adventures	158,500
	300063 ASEWU-S&A-Club Sports (CSF)	65,000
	300087 ASEWU-S&A-Student Accounting	200,001
	300097 AS Student Activities Fee - Main	2,071,602
	300128 Bookstore-Cheney Store	4,678,371
	300131 PUB-Administration	709,148
	300133 Parking and Transportation	724,537
	300134 Parking & Transportation-CTR Prog	6,500
	300136 Housing-Residential Operations	7,027,221
	300140 Housing-Apartments & Ancillary	733,334
	300141 Dining-Administration	1,709,358
	300142 Dining-Pence Union Market	3,588,523
	300143 Dining-Tawanka/Bakery	13,500
	300144 Dining-Catering/Event Planning	1,317,348
	300146 Dining-Freshens	448,530
	300148 Auxiliary Financial Services	132,774
	300149 H & D Reserves	1,515,918
	300152 Office of Student Engagement	680,538
	300161 University Recreation Center	150,000
	300162 University Recreation Ctr S&A Fees	1,414,215
	300188 ASEWU-S&A-ASEWU General	249,999
	300190 Rev-Theatre	9,000
	300192 Rev-Intramurals	1,500
	300193 Rev-Epic Adventure	119,400
	300198 Rev-Sound Production	5,000
	300201 Rev-Vending	5,750
	300219 Rev-Campus Rec Shuttle Busses	20,100
	300220 PUB-Maintenance	77,250
	300221 Pride Center	116,998
	300228 Special Events Parking	24,373
	300230 Food Pantry/Basic Need	25,000
	300233 Student PUB Renovation Fee	1,908,981
	300245 Multicultural Center	65,000
	300266 Rev-Student Community Programs	1,500
	300296 EWU Childcare Center Revenue	12,000
	300298 Rev-AS Eagle Entertainment	500
	300306 Dining-Einstein Bagel	555,221
	300307 Dining-Panda Express	728,437
Auxiliary Services Total		34,528,566

Eastern Washington University
Expenses by Unit by Index - All Funds

OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
49 - General University		
433 - Operating Appropriations & Tuition	200645 Op Fees-RES UNDERGRAD TUITION	6,005,825
	200646 Op Fees-RES GRADUATE TUITION	1,311,755
	200647 Op Fees-NON RES UNDERGRAD TUITION	2,663,968
	200648 Op Fees-NON RES GRADUATE TUITION	318,338
	200649 Op Fees Fund 149-Other	425,000
Operating Appropriations & Tuition Total		10,724,886
490 - General University Obligations	100230 Gen Univ Obligations Rentals	295,300
	100231 Gen Univ Obligations 011	249,600
	100232 Gen Univ Obligations 042	1,214,000
	100233 Gen Univ Obligations 051	8,800
	100234 Gen Univ Obligations 052	24,600
	100235 Gen Univ Obligations 063	93,000
	100237 Gen Univ Obligations 082	128,600
	100238 Gen Univ Obligations 083	1,743,942
	100239 Gen Univ Obligations 093	51,227
	100240 Gen Univ Obligations 094	1,005,300
	100385 Gold Star Families Vet Book Waiver	55,000
	100394 GUO Catalyst Building Rent	4,700,000
	100436 GUO SIERR Building Lease	1,742,200
General University Obligations Total		11,311,569
General University Total		22,036,455
50 - Student Affairs		
510 - Office of Student Affairs	100241 Vice President Student Affairs	986,261
	100242 Budget Reserves-Student Affairs	10,080
	100326 Veterans Resource Center	205,051
	100331 Community Engagement	156,253
510 - Office of Student Affairs	100464 Basic Needs Navigator & Homeless	53,099
	200329 Student Affairs ICR/Misc Receipts	100,000
	200333 Veterans Service	15,000
	200454 New Student Enrollment Fee	50,000
Office of Student Affairs Total		1,575,744
530 - Student Life	100254 Student Accommodations & Supp Serv	432,928
	100256 Student Rights & Responsibilities	311,454
	100422 Eagle Care (EA 150)	1,089,630
	100423 Hazing Prevention (AP2)	38,700
	100424 CWS-Veterans (AG2)	41,554
	200155 Student Disciplinary Fines	70,000
	200544 Health Care Contract	1,400,000
	200546 Counseling & Wellness Services	1,485,093
	200577 New Student Transitions&Parent Pgrm	415,916
Student Life Total		5,285,275
540 - Career Services	100258 Career Services	805,920
	200240 Career Services-Placement	750
	200334 Career Development	40,000
Career Services Total		846,670
Student Affairs Total		7,707,689
60 - Advancement		
610 - Office of Advancement	100261 Advancement	306,051
	100262 Budget Reserves-Advancement	93,967
	100265 Advancement Services	702,961

Eastern Washington University
Expenses by Unit by Index - All Funds

OBD - Original Budget

Division: All; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

Division/Department	Index Title	FY2025
610 - Office of Advancement	200600 Advancement Support	20,000
	200673 Advancement Support-Personnel	192,292
Office of Advancement Total		1,315,271
620 - Development	100263 Development	1,438,079
Development Total		1,438,079
630 - Alumni	100264 Alumni Relations	310,010
Alumni Total		310,010
640 - University Relations	100266 Division of University Relations	1,205,268
	100267 Eastern Magazine	150,000
	200654 Logo/Trademark Royalties	20,000
University Relations Total		1,375,268
Advancement Total		4,438,628
70 - Information Technology		
710 - Information Technology	100164 IT EITS-Operations	6,366,680
	100165 IT EITS-Fixed Cost	3,588,089
	100175 Budget Reserves-Information Tech	55,418
	100177 IT Telephone Recharge (011)	154,737
	100178 IT Telephone Recharge (023)	12,519
	100179 IT Telephone Recharge (043)	14,021
	100180 IT Telephone Recharge (051)	10,182
	100181 IT Telephone Recharge (061)	41,230
	100182 IT Telephone Recharge (083)	77,619
	100183 IT Telephone Recharge (094)	31,047
	100335 IT Telephone Recharge (031)	334
	200152 Student Technology Fee	1,183,136
	200307 Lab Services	19,024
	200512 IT Admin Cost Sharing	33,333
	300325 Technology Leasing Program	541,244
Information Technology Total		12,128,613
80 - Diversity and Inclusion		
810 - Diversity and Inclusion	100038 Diversity and Inclusion	487,910
	100366 Budget Reserves-Diversity & Incl	55,104
	100419 Center for Inclusive Excellence	110,520
	100425 Diversity Higher Education	77,523
	200691 D&I Certificate Program	15,000
Diversity and Inclusion Total		746,057
90 - Reserves		
910 - Reserves	100191 Central Reserves-Unobligated	4,875,688
	100192 Central Reserves-Obligated Funds	24,944
	100294 President's New Initiative Fund	953,790
	100320 Central Reserves-Salary/Benefits	2,859,063
	100415 Central Reserves-Reduction	(12,718,428)
	200374 Program Service 015	3,999,955
	300339 Auxiliary Activity - Budget Only	121,599
Reserves Total		116,611
University Total		275,197,009

Eastern Washington University Overview of Banner Index Codes

The following Index groups (formerly “ledgers”) are established in Banner Finance, the University’s ERP financial accounting system. Indexes by funding source(s) are shown below followed by an explanation of those sources. First, some background information about the Banner Finance chart of accounts which are defined by the FOAPAL string:

- Fund (identifies funding source, as described below)
- Organization (budgetary/departmental entity)
- Account (revenues, expenses, assets, liabilities, fund balance)
- Program (functional categories of operating expenditures for financial reporting purposes such as instruction, research, public service, academic support, student services, institutional support, operation & maintenance of plant, scholarships & fellowships, auxiliary enterprises, and depreciation)
- Activity (typically categories of expenses grouped for a specific project or cost center)
- Location (physical location of an asset such as building and room number)

The Banner index code is a shortcut that contains a default (pre-assigned) fund, organization and program code. Index codes are six-digit codes grouped into series that represent fund types shown below.

Index	Description	Fund Type(s)	INB Fund Codes
1xxxxx	Local operating funds	Governmental – general fund	110xx, 120149
2xxxxx	Local dedicated funds	Governmental – special revenue	13xxxx
3xxxxx	Service & auxiliary funds	Proprietary – internal service / enterprise	14xxxx, 15xxxx
4xxxxx	Loan funds	Governmental – special revenue	4xxxxx
5xxxxx	Sponsored programs/contracts	Governmental – special revenue	2xxxxx
6xxxxx	State capital project funds	Governmental – capital projects	92xxxx
7xxxxx	Local capital project funds	Governmental – capital projects	91xxxx
8xxxxx	Agency funds	Fiduciary	8xxxxx

Index 1: Local operating funds (state operating appropriations / tuition revenues)

Funding primarily comes from two sources: state legislative appropriations for operating activities and from student tuition revenues (excluding summer school). Other revenues include interdepartmental recharges and investment earnings.

Index 2: Local dedicated funds (self-support)

Funding comes from student tuition (summer school), course fees (but not student services & activity fees), continuing education and other incidental fees (application fees, test fees, disciplinary fines), interdepartmental recharges, and indirect cost recovery.

Index 3: Service & Auxiliary funds

Funding comes from student services & activity fees (excludes course fees), auxiliary business units (charges for goods and services like room and board), and internal service funds (recharges) that provide support services to the campus community (motor pool, telephone, etc.).

Index 4: Loan funds

Funding comes from interest collected on outstanding student loan programs.

Index 5: Sponsored programs

Funding comes from sponsored programs (grants and contracts from federal/state/local/private entities) and from various financial aid programs and scholarships.

Index 6: State capital project funds

Funding comes from legislative appropriations for state capital projects and from Fund 061 EWU capital project funds held by the state treasurer. This funding is used to construct/renovate capital assets such as buildings and other infrastructure or for preventative maintenance on state-owned assets.

Index 7: Local capital project funds

Funding typically comes from revenue bonds and/or the auxiliary unit that will benefit from the local capital improvement project. This funding is used to purchase equipment or construct/renovate university-owned assets such as buildings and other infrastructure.

Index 8: Agency Funds

Agency fund codes begin with 8xxxxx but there are no associated index codes because there is no revenue or expense (operating ledger) activity recorded in agency funds. Agency funds contain balance sheet account balances (assets with an offsetting liability) that represent monies held on behalf of another unrelated entity.

Eastern Washington University

Glossary of Terms

Account Code

This is a five-character code that identifies objects, such as the general ledger accounts (assets, liabilities, control, fund balances) and the operating ledger accounts (income, expenditures). The account is a line item within an institution's financial structure. Account codes may be established in a hierarchy of up to four levels for roll-up and reporting purposes.

Allotment

A state agency's plan of estimated expenditures and revenues for each month of the biennium.

Appropriation

The legislative authorization to make expenditures and incur obligations from a particular fund. Appropriations typically limit expenditures to a specific amount and purpose within a fiscal year or biennial timeframe.

Biennium

A two-year time period. Washington State makes funding decisions on a two year cycle. The biennium begins on July 1 of an odd numbered year and ends on June 30 of the next odd numbered year. For example: July 1, 2023 through June 30, 2025 is the 23-25 biennium.

Budget Encumbrance Management (BEM)

Budget Encumbrance Management (BEM) is a process used by the Budget Office to post salary and benefit encumbrances on the Banner Finance System. BEM is processed after both payroll periods for a month have been run. BEM provides up-to-date salary and benefit budget information on Banner Finance.

Budget Revision

An internal form used for authorization to change a budget. This can be for both permanent and/or current year changes to a budget.

Capital Budget and Ten-Year Capital Plan

The long-term financing and expenditure plan for acquisition, construction, or improvement of fixed assets such as land and buildings.

Classification Schema (Washington State)

Washington State Department of Personnel (DOP) classified employee job class code list, position descriptions and salary ranges.

Comprehensive Budget Level (CBL)

Comprehensive Budget Level (CBL) tracks Eastern's future fiscal year budget (both permanent and temporary funding). Throughout a fiscal year, the Budget Office tracks the annual impact of any spending or hiring decisions in the CBL system. CBL is further adjusted for any known future cost impacts such as classified step increases or legislated changes in benefit rates. CBL is distributed regularly to budget managers for review.

Council of Presidents

A voluntary association of Washington's six public baccalaureate institutions of higher education to coordinate various groups and activities undertaken in the interest of higher education. COP cooperates with a number of state agencies and the legislature to provide information and assistance in higher education policy development.

De-fund (Banner HR/Payroll)

To remove funding from a budgeted position for the current fiscal year only. The position remains funded in future years.

EWU Foundation

A separate entity from Eastern Washington University to identify, promote, receive and manage all private gifts from individuals, corporations, foundations and associations to EWU.

Exempt Classification Listing

Job class, title and pay range for administrative exempt employees at Eastern.

Fiscal Year

Eastern operates on a July 1 through June 30 fiscal year.

July 1, 2024 to June 30, 2025 = FY25

Fiscal Period

Eastern operates on a July 1 through June 30 fiscal year.

FP01 = July 1 to July 31 FP02 = August 1 to August 31

FOAP (Banner Finance)

The seven-element Chart of Accounts structure that defines the accounting distribution used on all transactions processed in the Banner Finance module.

This is made up of Fund, Organization, Account and Program

Full time equivalent (FTE)

A measure used in presenting statistical data on all employees.

One 12 month, 100% time employee = 1 FTE
One 9 month, 100% time faculty = 9/12 or .75 FTE
OR 2,088 hours of paid stafftime per year

Full time equivalent Faculty (FTEF)

A measure used in presenting statistical data on faculty. One 9 month, 100% time faculty = 1 FTEF

Full time equivalent student (FTES)

A measure used in presenting statistical data on students. The calculation depends on the credit value of the course and the number of students enrolled in a given quarter.

For 100, 200, 300 and 400 level courses:

$(\text{Course credit hours} * \text{Student enrollment in class}) / 15 = 1 \text{ quarterly FTES}$

For 500 and 600 level courses: $(\text{Course credit hours} * \text{Student enrollment in class}) / 10 = 1 \text{ quarterly FTES}$

Average Annual FTES – calculated by adding the quarterly FTES for Fall, Winter and Spring quarters and dividing by 3.

Fund (Banner Finance)

This is a six-character code that identifies a self-balancing set of accounts and identifies ownership and funding source. Balance sheets and revenue/expense reports can be produced in BANNER for any fund, which can be restricted (permanently or temporarily) or unrestricted. Fund codes may be established in hierarchy of up to five levels for roll-up and reporting purposes.

General Fund State

Funds authorized by the Washington State Legislature to support the instructional activities and services of the university; including teaching, research, student services, libraries, administration and maintenance of the campus physical plant.

Index

Index Code is a 6 character shortcut that represents a fund, organization and program code in Banner Finance.

Office of Financial Management (OFM)

The Office of Financial Management provides vital information, fiscal services and policy support that the Governor, the Legislature and state agencies need to serve the people of Washington State.

Organization

This is a five-character code that identifies a unit of budgetary responsibility and/or departments within an institution. It is normally used to define “who” spends the money.

Organization Hierarchy

Structure in Banner that allows grouping for reporting purposes. The two main organizational hierarchy levels are 2 digit and 3 digit.

For Example:

20 is the 2 digit org for Academic Affairs

220 is the 3 digit org for College of Business & Public Administration

Payroll Action Form (PAF)

An internal form used to process paychecks for employees of the university.

Position Numbers

Descriptions of Eastern’s position number schema Banner HR/Payroll.

Program (Banner Finance)

This is a five-character code that identifies a function and enables the institution to establish a method of classifying transactions across organizations and accounts.

Proviso

Funds that were allocated by the state through the operating budget of Eastern Washington University for a specific use.

Reappropriation

Authorization to continue to spend capital appropriations that were unspent in prior biennium.

Reserve Index (Banner Finance)

An index assigned to each unit for holding unallocated funds. Expenditures should not be made directly out of these indexes. Budget revisions move funds to and from a reserve index.

Revised Code of Washington (RCW)

The laws of a general and permanent nature in the state of Washington. RCW Title 28B deals specifically with Higher Education.

State Object Code

A code assigned by the Office of Financial Management (OFM) for reporting expenditures to the State of Washington.

Object Code Title

A Salaries & Wages

B Employee Benefits

C Personal Services

E Contractual Services, Goods & Services, Indirect Cost

G Travel

J Equipment, Capital Outlay

N Grants & Subsidies

P Debt Service

State Program

A term defined by the state of Washington to divide the expenditures into broad categories. Each category is assigned a specific number.

Program 01X — Instruction

Program 02X — Research

Program 03X — Public Service

Program 04X — Primary Support Services

Program 05X — Libraries

Program 06X — Student Services

Program 08X — Institutional Support

Program 09X — Plant Operation & Maintenance

Program 100 — Sponsored Programs

Each Index in Banner Finance is assigned a program number based on the category of expenditures from that account. The state frequently requests information on expenditures within a specific program category.

Also see Program (Banner Finance) above.

Student Credit hours (SCH)

A measure used in presenting statistical data on students.

Number of Credits * Headcount in class = SCH

Supplemental Budget

Any legislative change to the original budget appropriations.

Eliminate/Terminate (Banner HR/Payroll)

To remove funding from a position in the current year and in future years. The position no longer exists in the budget.

Unrestricted Net Assets (Banner Finance)

The carry forward balance in a general ledger account.

Washington Administrative Code (WAC)

WAC's are the written procedures of a state agency that are required to be adopted under certain legislation or if the agency procedure affects the general public.