



**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**

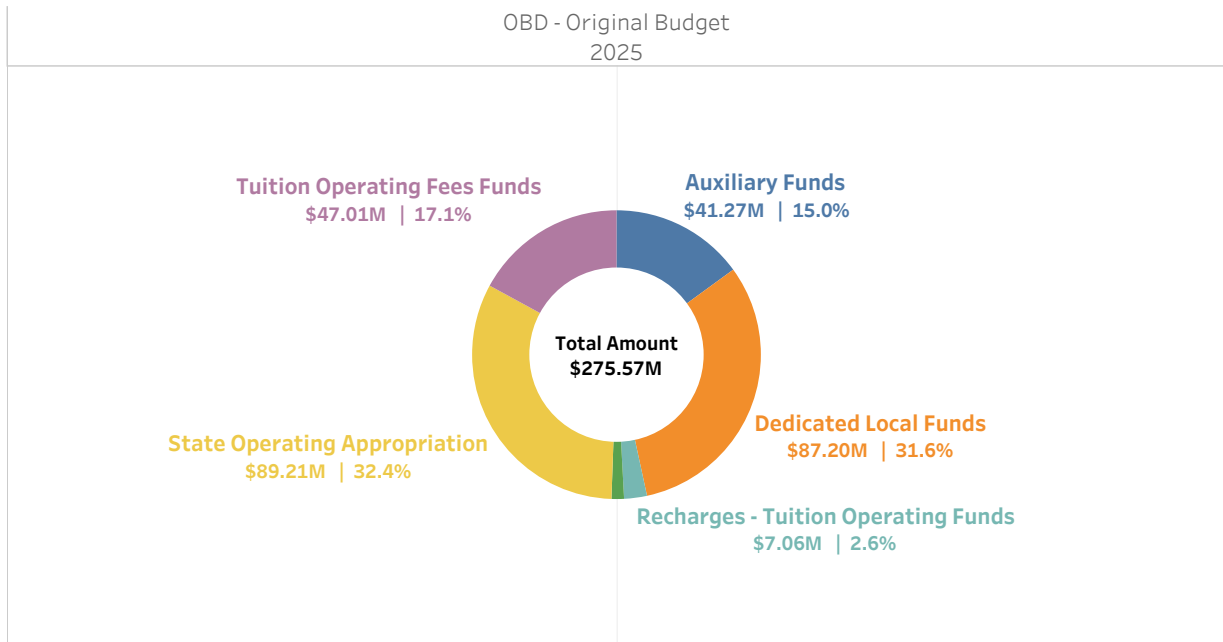
			OBD - Original Budget	
			FY2025	FY2024
			Selected FY	Previous FY
<b>Resources</b>	Revenue and Transfers-In	Auxiliary Funds	\$41,269,035	\$42,819,069
		Dedicated Local Funds	\$87,197,515	\$86,358,095
		Recharges - Tuition Operating Funds	\$7,056,081	\$5,696,617
		Service Funds	\$3,832,853	\$3,697,656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

## 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

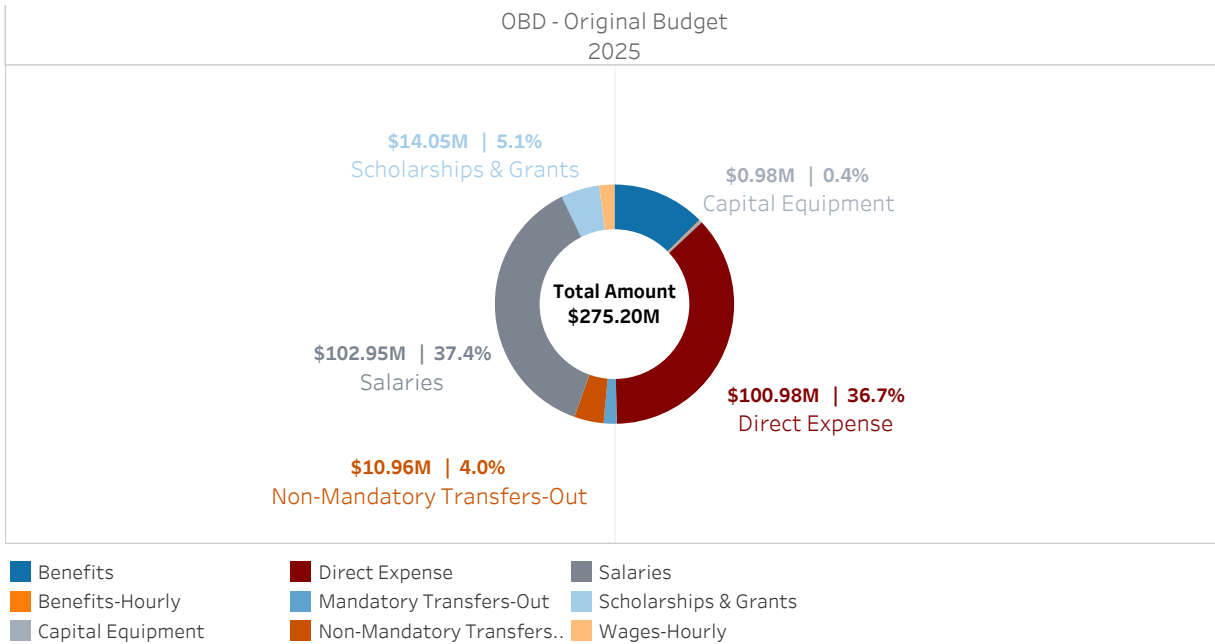
### OBD - Original Budget

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
<b>Expense</b>	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
		<b>Total</b>	<b>\$143,419,875</b>	<b>\$137,593,828</b>
		Operations and Transfers-Out	Capital Equipment	\$975,488
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	
<b>Total</b>	<b>\$131,777,134</b>		<b>\$131,062,205</b>	
<b>Total</b>	<b>\$275,197,009</b>	<b>\$268,656,033</b>		

### 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

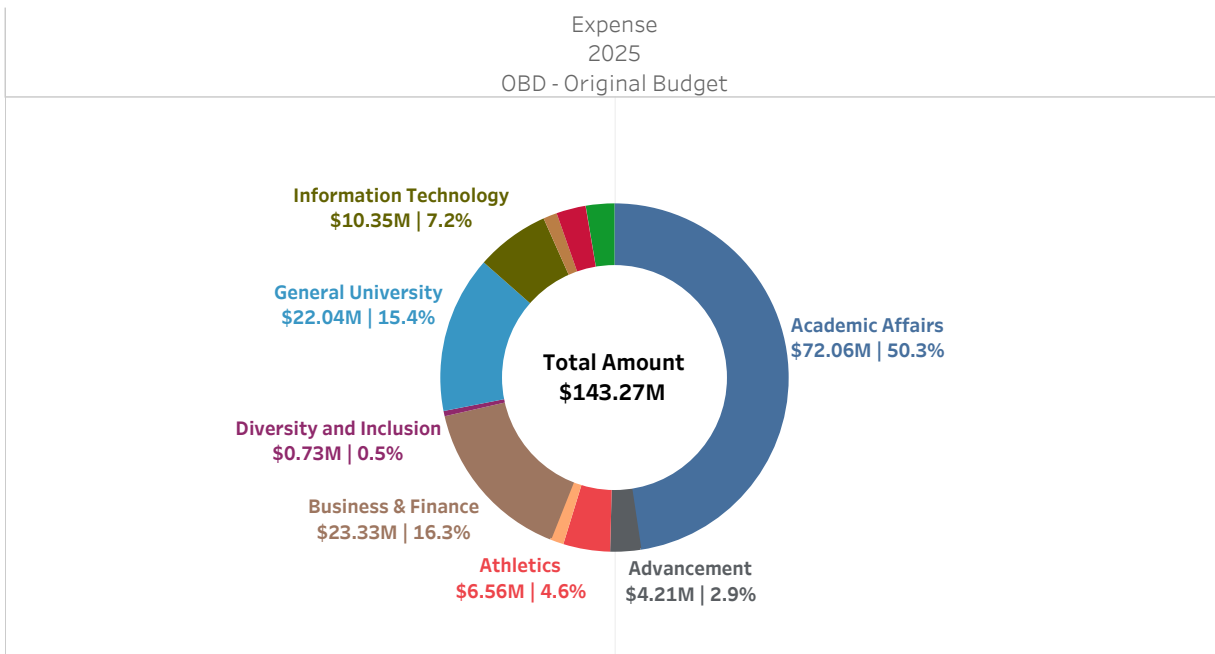
### OBD - Original Budget

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
<b>Total All Divisions</b>	<b>\$78,083,809</b>	<b>\$25,663,395</b>	<b>\$856,331</b>	<b>\$28,317,966</b>	<b>\$10,350,580</b>	<b>\$143,272,081</b>

### 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



- Academic Affairs
- Advancement
- Athletics
- Auxiliary Services
- Business & Finance
- Diversity and Incl..
- General University
- Information Tech..
- President
- Reserves
- Student Affairs

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

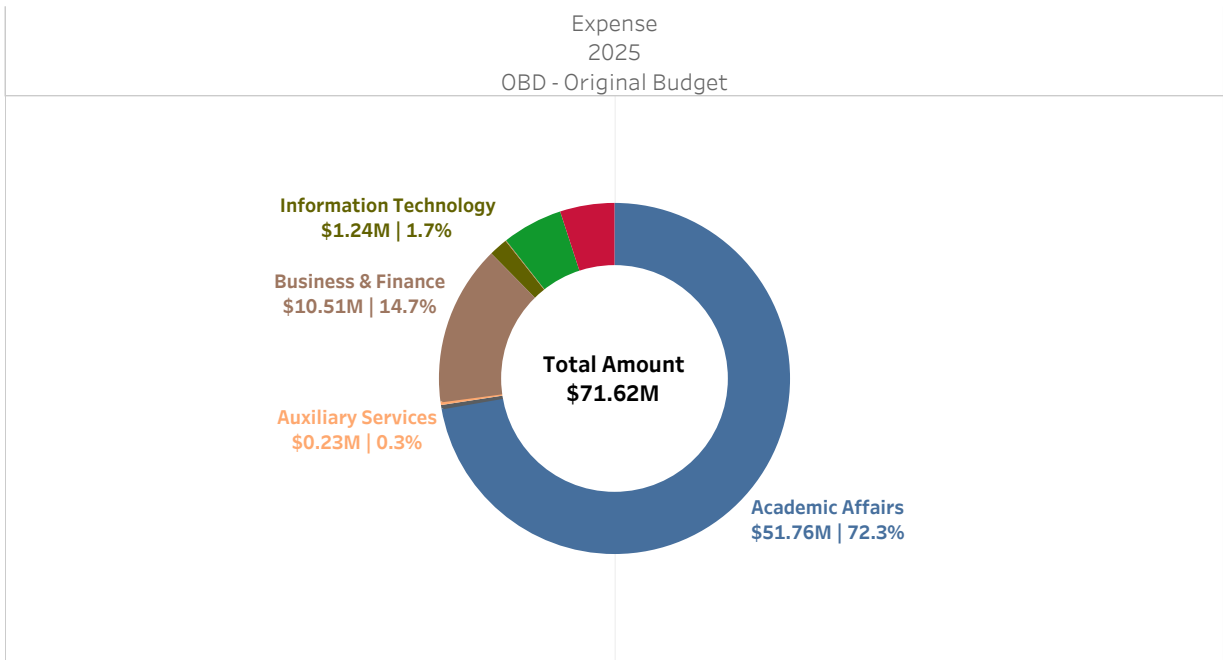
### OBD - Original Budget

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

	Expense					Total
	OBD - Original Budget					
	2025					
	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
<b>Total All Divisions</b>	<b>\$22,960,944</b>	<b>\$6,619,568</b>	<b>\$119,157</b>	<b>\$41,873,679</b>	<b>\$42,000</b>	<b>\$71,615,348</b>

### 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**

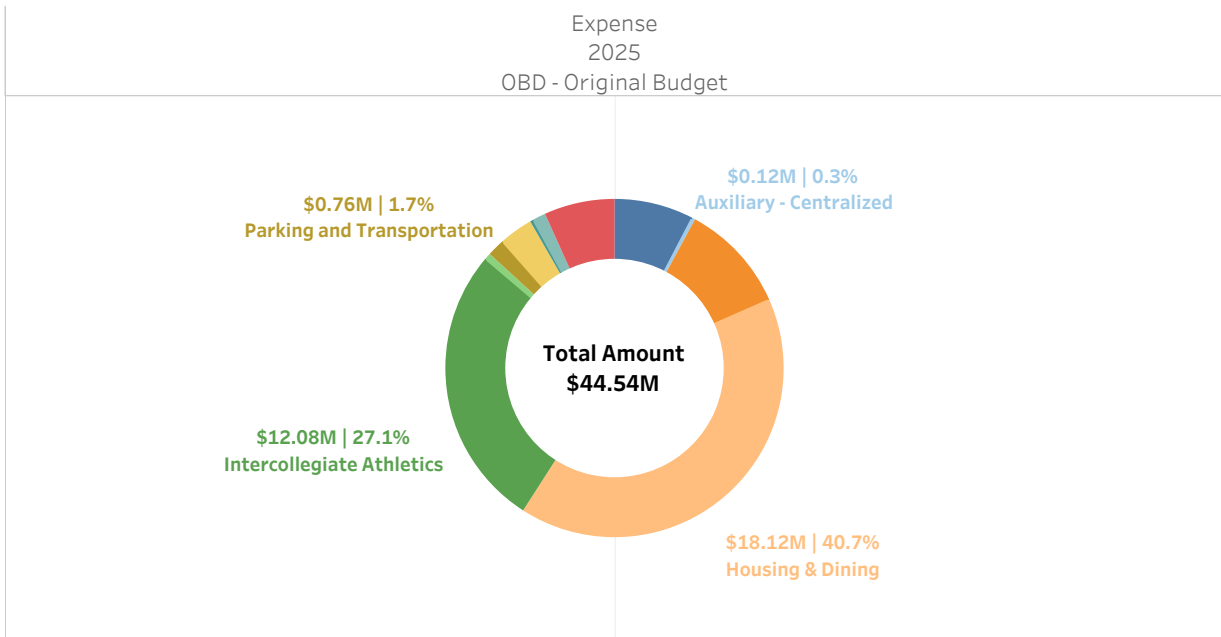
### OBD - Original Budget

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

	Expense				Total
	OBD - Original Budget				
	2025				
	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
<b>Grand Total</b>	<b>\$7,520,843</b>	<b>\$2,571,316</b>	<b>\$30,785,733</b>	<b>\$3,658,133</b>	<b>\$44,536,025</b>

### 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**



**Fund Desc 2**

- 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	FY2025
<b>10 - President</b>		
110 - Office of President	100000	1,243,636
	100001	42,994
	100004	70,000
	100006	253,835
	100417	61,000
	100418	127,475
	100500	127,341
	200199	50,000
<b>President Total</b>		<b>1,976,281</b>
<b>12 - Athletics</b>		
120 - Intercollegiate Athletics	100009	1,522,693
	100010	(8,355)
	100011	270,889
	100013	569,410
	100014	338,333
	100015	165,400
	100017	272,159
	100019	500,255
	100020	1,352,408
	100021	73,231
	100022	108,293
	100023	506,507
	100024	253,850
	100025	249,576
	100026	71,644
	100027	233,515
	100028	83,857
	300099	922,817
	300107	553,000
	300108	500,000
	300111	346,038
	300115	225,750
	300116	50,000
	300118	983,705
	300119	3,010,050
	300120	177,335



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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
120 - Intercollegiate Athletics	300121	388,053
	300122	987,998
	300123	564,099
	300124	802,943
	300125	322,392
	300126	530,605
	300127	266,326
	300165	550,000
	300166	120,000
	300167	20,000
	300168	90,000
	300170	49,999
	300172	75,000
	300173	200,000
	300174	5,000
	300175	10,000
	300176	55,000
	300177	15,000
	300178	40,000
	300179	5,000
300180	10,000	
300181	3,500	
300183	100,000	
300330	100,000	
<b>Athletics Total</b>		<b>18,643,275</b>
<b>20 - Academic Affairs</b>		
210 - Office of Academic Affairs	100029	861,593
	100030	678,204
	100033	2,356,341
	100034	50,000
	100036	105,984
	100147	60,000
	100467	518,982
	100468	88,000
	200002	598,639
	200005	20,000
	200006	358,019

**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
210 - Office of Academic Affairs	200007	199,073
	200055	890,998
	200059	683,443
	200060	727,506
	200061	718,433
	200062	130,000
	200190	1,661,124
	200269	55,000
	200501	64,533
	200521	253,750
	200575	614,097
	<b>Office of Academic Affairs Total</b>	
240 - College of Professional Programs	100044	437,345
	100045	243,182
	100057	79,948
	100059	200,000
	100060	1,117,461
	100061	700,481
	100063	780,492
	100064	110,000
	100065	15,730
	100077	2,535,834
	100080	1,411
	100127	2,583,493
	100131	35,333
	100137	3,861,868
	100319	10,000
	100337	147,885
	100357	120,018
	100358	552,566
	100359	541,972
	100463	58,274
	100469	4,125
	100470	10,313
	100471	26,813
100472	50,000	
200047	2,000	
200102	1,000	

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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
240 - College of Professional Programs	200116	21,000
	200125	1,500
	200128	4,800
	200130	8,500
	200135	1,300
	200147	593,050
	200162	155,271
	200169	391,890
	200176	223,123
	200182	10,000
	200187	125,000
	200233	220,070
	200251	500
	200252	192,187
	200253	258,677
	200276	202,643
	200284	93,875
	200304	25,000
	200316	4,258
	200318	196,004
	200319	469,028
	200328	50,000
	200372	117,300
	200432	300
	200455	1,000
	200456	847,811
	200458	10,000
	200461	1,303,054
	200466	847,996
	200478	4,500
	200484	341,000
	200496	48,132
	200524	772,893
200561	500	
200589	4,000	
200598	2,000	
200610	150	
200612	1,000	

**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
240 - College of Professional Programs	200619	725,172
	200629	7,161,150
	200640	6,302,717
	200643	1,500
	200658	3,435,603
	200671	1,294,501
	200675	70,000
	200679	40,000
	200683	50,000
	200692	65,978
	200693	7,000
	<b>College of Professional Programs Total</b>	
250 - Arts, Social Sciences, & Humanities	100047	411,291
	100048	471,210
	100068	774,962
	100069	815,960
	100071	315,132
	100072	799,135
	100073	2,000
	100074	983,917
	100076	82,091
	100078	685,931
	100079	351,946
	100081	428,016
	100082	586,155
	100084	18,072
	100085	78,131
	100087	641,460
	100088	5,142
	100089	1,754,304
	100090	781,088
	100092	729,464
	100095	515,170
100096	1,234,908	
100097	13,584	
100098	60,817	
100099	565,077	
100100	396,429	

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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
250 - Arts, Social Sciences, & Humanities	100132	123,629
	100133	366,477
	100134	158,214
	100135	262,264
	100136	156,356
	100157	269,364
	100350	20,000
	100473	2,063
	100474	101,063
	100475	261,250
	100476	2,063
	100478	251,625
	100479	14,438
	100480	251,625
	100481	63,938
	100482	2,063
	100483	12,375
	100484	22,688
	100485	8,250
	100498	51,563
	200049	25,767
	200075	3,000
	200080	75,000
	200085	2,700
	200089	1,350
	200111	80,000
	200118	110,820
	200126	35,000
	200134	2,500
	200179	30,000
	200191	299,814
	200203	28,175
200205	3,000	
200206	1,000	
200207	11,000	
200210	10,000	
200211	2,745	
200222	2,000	

**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
250 - Arts, Social Sciences, & Humanities	200225	160,000
	200263	4,429
	200264	15,000
	200266	10,000
	200267	89,949
	200270	31,659
	200272	110,000
	200275	5,000
	200277	3,000
	200278	23,000
	200283	500
	200298	5,000
	200303	2,000
	200320	10,000
	200389	37,500
	200493	107,894
	200503	200
	200508	74,863
	200532	64,999
	200533	30,000
	200540	5,000
	200564	5,858
	200595	5,000
	200609	2,000
	200667	234,224
	200677	2,245,800
200684	4,000	
200686	1,003,801	
200695	136,859	
<b>Arts, Social Sciences, &amp; Humanities Total</b>		<b>21,054,106</b>
260 - College of Sci, Tech, Eng & Math	100103	711,083
	100106	156,223
	100107	115,145
	100111	531,166
	100113	2,197,386
	100115	1,742,430
	100116	2,916,402
100117	88,981	

**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
260 - College of Sci, Tech, Eng & Math	100119	2,689,984
	100120	422,413
	100121	1,663,685
	100387	2,491,551
	100392	923,384
	100433	1,169,350
	100486	45,375
	100487	4,125
	100488	8,250
	100489	16,500
	100490	4,125
	100491	70,125
	100492	24,750
	100493	8,250
	200071	456,921
	200076	35,300
	200077	485,001
	200078	275,360
	200095	117,500
	200103	211,979
	200115	1,971
	200122	17,813
	200124	454,305
	200142	25,108
	200180	10,000
	200212	25,000
	200213	57,000
	200214	12,000
	200215	3,189
	200224	190,000
	200227	576
	200280	10,000
200281	6,000	
200290	175,598	
200291	180,414	
200292	3,333	
200293	33,603	
200294	2,000	

**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
260 - College of Sci, Tech, Eng & Math	200295	500
	200323	19,500
	200353	2,000
	200368	874
	200419	500
	200444	1,000
	200470	6,464
	200473	849
	200491	330,000
	200492	76,087
	200499	29,066
	200517	17,000
	200522	400
	200529	165,146
	200530	1,245
	200534	3,000
	200569	1,500
	200574	4,000
	200608	1,132
	200617	4,500
	200630	500
	200635	450
	200639	100
	200656	40,000
	200659	184,544
	200660	123,897
	200663	2,000
	200704	1,000
	200705	2,000
	200706	350
200715	141,408	
100160	260,649	
<b>College of Sci, Tech, Eng &amp; Math Total</b>		<b>22,212,315</b>
290 - Academic Administration	200309	606,320
<b>Academic Administration Total</b>		<b>606,320</b>
310 - Institutional Effectiveness	100008	126,980
	100144	74,036
	100145	359,120



**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
310 - Institutional Effectiveness	100336	181,066
	200543	599,893
<b>Institutional Effectiveness Total</b>		<b>1,341,095</b>
350 - College of Health Sci & Publ Health	100049	133,802
	100062	2,350,569
	100114	1,259,340
	100123	676,896
	100124	161,920
	100125	1,051,208
	100126	843,111
	100283	554,861
	100343	623,029
	100345	18,086
	100346	25,000
	100421	2,665,497
	100494	14,438
	100495	4,813
	200067	7,900
	200074	25,500
	200082	1,700
	200086	12,848
	200087	3,500
	200088	3,600
	200096	140,584
	200100	22,398
	200106	22,850
	200107	68,537
	200110	598,975
	200120	90,691
	200132	42,500
	200133	4,654
	200143	4,235
	200144	44,012
	200149	5,000
	200150	36,942
200184	42,623	
200209	5,825	
200220	15,000	

**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
350 - College of Health Sci & Publ Health	200259	11,925
	200260	1,500
	200261	4,000
	200300	7,625
	200301	466,154
	200302	26,267
	200306	5,000
	200325	111,412
	200383	686
	200394	8,680
	200429	9,027
	200513	4,000
	200514	120,690
	200515	59,145
	200559	15,000
	200562	20,000
	200567	275,000
	200576	23,305
	200581	30,843
	200588	4,999,084
	200592	2,000
	200613	330,180
	200625	100,001
	200628	14,000
	200657	215,281
	200682	8,000
	200688	16,000
	200697	2,798
	200698	7,000
200700	150,000	
200707	9,326	
<b>College of Health Sci &amp; Publ Health Total</b>		<b>18,636,373</b>
360 - Undergrad Acad Policy & Planning	100153	2,312,338
	100155	339,508
	100156	105,586
	100287	27,362
	100325	99,000
	100384	16,632

**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
360 - Undergrad Acad Policy & Planning	200488	169,734
	200620	3,000
	200669	77,680
	200694	3,000
<b>Undergrad Acad Policy &amp; Planning Total</b>		<b>3,153,840</b>
370 - Graduate Studies	100149	148,366
	100248	1,132,858
	100309	7,235
	100496	75,000
	200004	7,000
	200008	142,221
	200053	846,480
	200139	555,300
	200151	359,359
	200326	2,350
	200332	150,000
	200438	10,300
	200519	730,951
<b>Graduate Studies Total</b>		<b>4,167,420</b>
520 - Enrollment Services	100245	363,344
	100246	1,283,345
	100247	842,961
	100420	412,298
	100497	666,011
	200035	1,558,635
	200137	535,001
	200138	1,083,560
	200188	436,801
	200614	331,500
	200680	4,000
<b>Enrollment Services Total</b>		<b>7,517,456</b>
<b>Academic Affairs Total</b>		<b>131,313,121</b>
 <b>40 - Business &amp; Finance</b>		
410 - Office of Business & Finance	100187	501,425
	100188	233,739
	100360	10,000
<b>Office of Business &amp; Finance Total</b>		<b>745,164</b>

**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
420 - Financial Planning	100189	292,476
<b>Financial Planning Total</b>		<b>292,476</b>
430 - Financial Services	100193	264,575
	100194	171,339
	100195	291,274
	100196	197,196
	100197	322,310
	100198	6,869
	200000	20,000
	200186	2,500
	200193	4,000,000
	200194	987,044
	200195	576,260
	200196	619,664
	200197	1,851,802
	200342	50,000
	200344	3,670,000
	200346	450,000
<b>Financial Services Total</b>		<b>13,480,833</b>
440 - Human Resources Office	100202	1,794,891
<b>Human Resources Office Total</b>		<b>1,794,891</b>
450 - Facilities	100203	356,376
	100204	1,132,146
	100205	318,781
	100206	487,535
	100207	119,965
	100208	23,895
	100209	51,691
	100210	205,692
	100211	6,492,447
	100212	933,381
	100213	324,137
	100214	273,328
	100215	563,073
	100217	440,924
	100219	113,038
	100220	141,876
	100221	190,241

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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
450 - Facilities	100222	73,314
	100224	7,093
	100225	236,641
	100268	3,054,829
	100298	1,364,988
	100340	20,000
	100341	30,000
	200340	135,830
	200351	10,896
	200467	60,000
	300004	1,359,520
	300006	1,639,905
	300013	261,687
	300132	648,864
	300137	1,506,829
	300139	373,955
<b>Facilities Total</b>		<b>22,952,877</b>
470 - Public Safety	100229	1,666,642
	200602	10,000
<b>Public Safety Total</b>		<b>1,676,642</b>
480 - Civil Rights, Compliance and ERM	100201	365,932
	100293	124,154
	100373	128,744
<b>Civil Rights, Compliance and ERM Total</b>		<b>618,830</b>
<b>Business &amp; Finance Total</b>		<b>41,561,713</b>
<b>46 - Auxiliary Services</b>		
460 - Auxiliary Services	100218	287,003
	100227	16,078
	100228	241,596
	100290	826,673
	100296	77,734
	100297	292,742
	100332	2,753
	100333	95,114
	100334	100,478
	200174	49,000
	200350	53,957

**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
460 - Auxiliary Services	200541	129,114
	300015	46,000
	300029	42,000
	300031	176,797
	300032	70,000
	300037	188,000
	300039	98,500
	300043	464,100
	300044	158,500
	300063	65,000
	300087	200,001
	300097	2,071,602
	300128	4,678,371
	300131	709,148
	300133	724,537
	300134	6,500
	300136	7,027,221
	300140	733,334
	300141	1,709,358
	300142	3,588,523
	300143	13,500
	300144	1,317,348
	300146	448,530
	300148	132,774
	300149	1,515,918
	300152	680,538
	300161	150,000
	300162	1,414,215
	300188	249,999
	300190	9,000
300192	1,500	
300193	119,400	
300198	5,000	
300201	5,750	
300219	20,100	
300220	77,250	
300221	116,998	
300228	24,373	

**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
460 - Auxiliary Services	300230	25,000
	300233	1,908,981
	300245	65,000
	300266	1,500
	300296	12,000
	300298	500
	300306	555,221
	300307	728,437
<b>Auxiliary Services Total</b>		<b>34,528,566</b>
 <b>49 - General University</b>		
433 - Operating Appropriations & Tuition	200645	6,005,825
	200646	1,311,755
	200647	2,663,968
	200648	318,338
	200649	425,000
Operating Appropriations & Tuition Total		10,724,886
490 - General University Obligations	100230	295,300
	100231	249,600
	100232	1,214,000
	100233	8,800
	100234	24,600
	100235	93,000
	100237	128,600
	100238	1,743,942
	100239	51,227
	100240	1,005,300
	100385	55,000
	100394	4,700,000
	100436	1,742,200
	General University Obligations Total	
<b>General University Total</b>		<b>22,036,455</b>
 <b>50 - Student Affairs</b>		
510 - Office of Student Affairs	100241	986,261
	100242	10,080
	100326	205,051
	100331	156,253

**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

<b>Division/Department</b>	<b>Index</b>	<b>FY2025</b>
510 - Office of Student Affairs	100464	53,099
	200329	100,000
	200333	15,000
	200454	50,000
<b>Office of Student Affairs Total</b>		<b>1,575,744</b>
530 - Student Life	100254	432,928
	100256	311,454
	100422	1,089,630
	100423	38,700
	100424	41,554
	200155	70,000
	200544	1,400,000
	200546	1,485,093
200577	415,916	
<b>Student Life Total</b>		<b>5,285,275</b>
540 - Career Services	100258	805,920
	200240	750
	200334	40,000
<b>Career Services Total</b>		<b>846,670</b>
<b>Student Affairs Total</b>		<b>7,707,689</b>
 <b>60 - Advancement</b>		
610 - Office of Advancement	100261	306,051
	100262	93,967
	100265	702,961
	200600	20,000
	200673	192,292
<b>Office of Advancement Total</b>		<b>1,315,271</b>
620 - Development	100263	1,438,079
<b>Development Total</b>		<b>1,438,079</b>
630 - Alumni	100264	310,010
<b>Alumni Total</b>		<b>310,010</b>
640 - University Relations	100266	1,205,268
	100267	150,000
	200654	20,000
<b>University Relations Total</b>		<b>1,375,268</b>
<b>Advancement Total</b>		<b>4,438,628</b>



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	FY2025
<b>70 - Information Technology</b>		
710 - Information Technology	100164	6,366,680
	100165	3,588,089
	100175	55,418
	100177	154,737
	100178	12,519
	100179	14,021
	100180	10,182
	100181	41,230
	100182	77,619
	100183	31,047
	100335	334
	200152	1,183,136
	200307	19,024
	200512	33,333
	300325	541,244
<b>Information Technology Total</b>		<b>12,128,613</b>
<b>80 - Diversity and Inclusion</b>		
810 - Diversity and Inclusion	100038	487,910
	100366	55,104
	100419	110,520
	100425	77,523
	200691	15,000
<b>Diversity and Inclusion Total</b>		<b>746,057</b>
<b>90 - Reserves</b>		
910 - Reserves	100191	4,875,688
	100192	24,944
	100294	953,790
	100320	2,859,063
	100415	(12,718,428)
	200374	3,999,955
	300339	121,599
<b>Reserves Total</b>		<b>116,611</b>
<b>University Total</b>		<b>275,197,009</b>

**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.