



**Eastern Washington University**  
**FY2026 Original Budget**  
**Index 1, 2, and 3**  
**July 1, 2025**

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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**

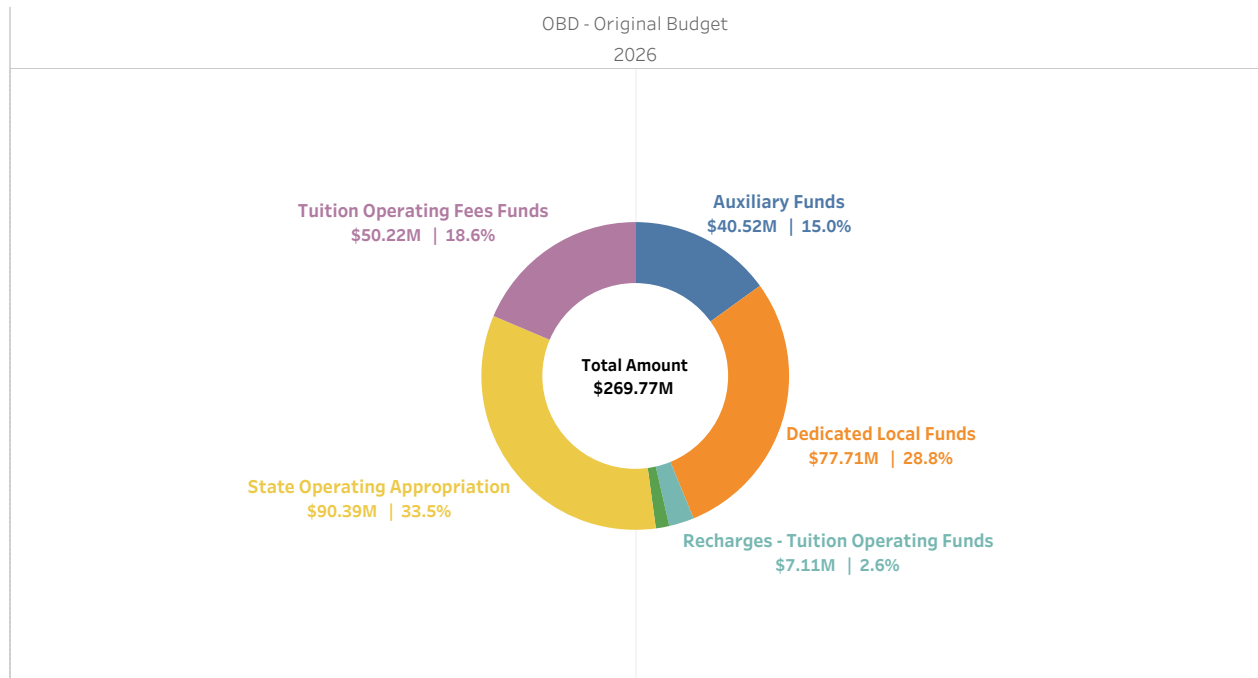
			OBD - Original Budget	
			FY2026	FY2025
			Selected FY	Previous FY
Resources	Revenue	Auxiliary Funds	\$40,515,821	\$39,561,337
		Dedicated Local Funds	\$77,711,288	\$77,951,973
		Recharges - Tuition Operating Funds	\$7,106,238	\$7,056,081
		Service Funds	\$3,832,853	\$3,832,853
		State Operating Appropriation	\$90,391,000	\$89,209,000
		Tuition Operating Fees Funds	\$50,217,000	\$47,007,000
		Total	\$269,774,200	\$264,618,244
		Total	\$269,774,200	\$264,618,244

## 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**



## Eastern Washington University Expense by Natural Classification - All Funds

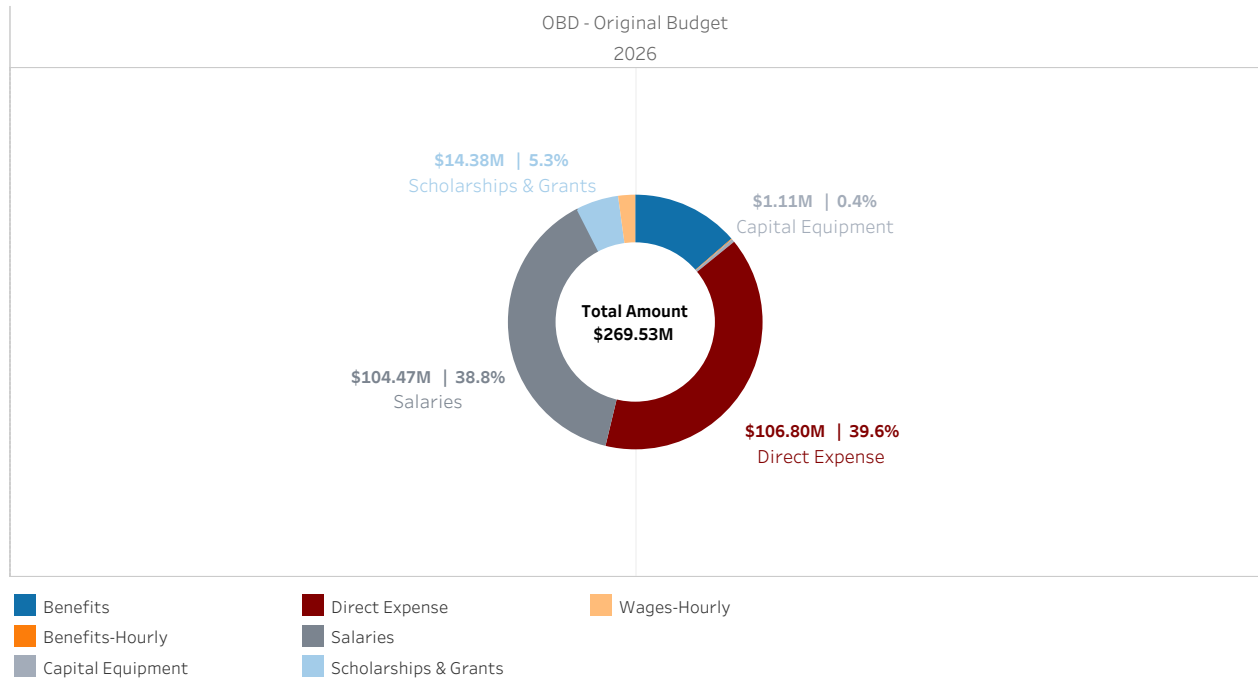
### OBD - Original Budget

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

			OBD - Original Budget	
			FY2026	FY2025
			Selected FY	Previous FY
Expense	Salaries and Benefits	Administrative	\$30,968,318	\$30,514,944
		Benefits - Regular	\$36,697,995	\$34,581,189
		Benefits-Hourly	\$283,036	\$273,090
		Classified-Regular	\$27,890,766	\$27,652,072
		Classified-Shift Differential	\$64,051	\$64,051
		Faculty-Regular	\$39,057,416	\$38,253,482
		Faculty-Temporary Parttime	\$6,366,204	\$6,468,349
		Wages-Hourly	\$5,784,909	\$5,612,698
		Faculty-Overload	\$125,500	
			Total	\$147,238,195
	Operations	Capital Equipment	\$1,111,975	\$975,488
		Direct Expense	\$106,797,466	\$100,977,378
		Scholarships & Grants	\$14,383,493	\$14,050,713
		Total	\$122,292,934	\$116,003,579
Total			\$269,531,129	\$259,423,454

## Eastern Washington University Expense & Resources 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**

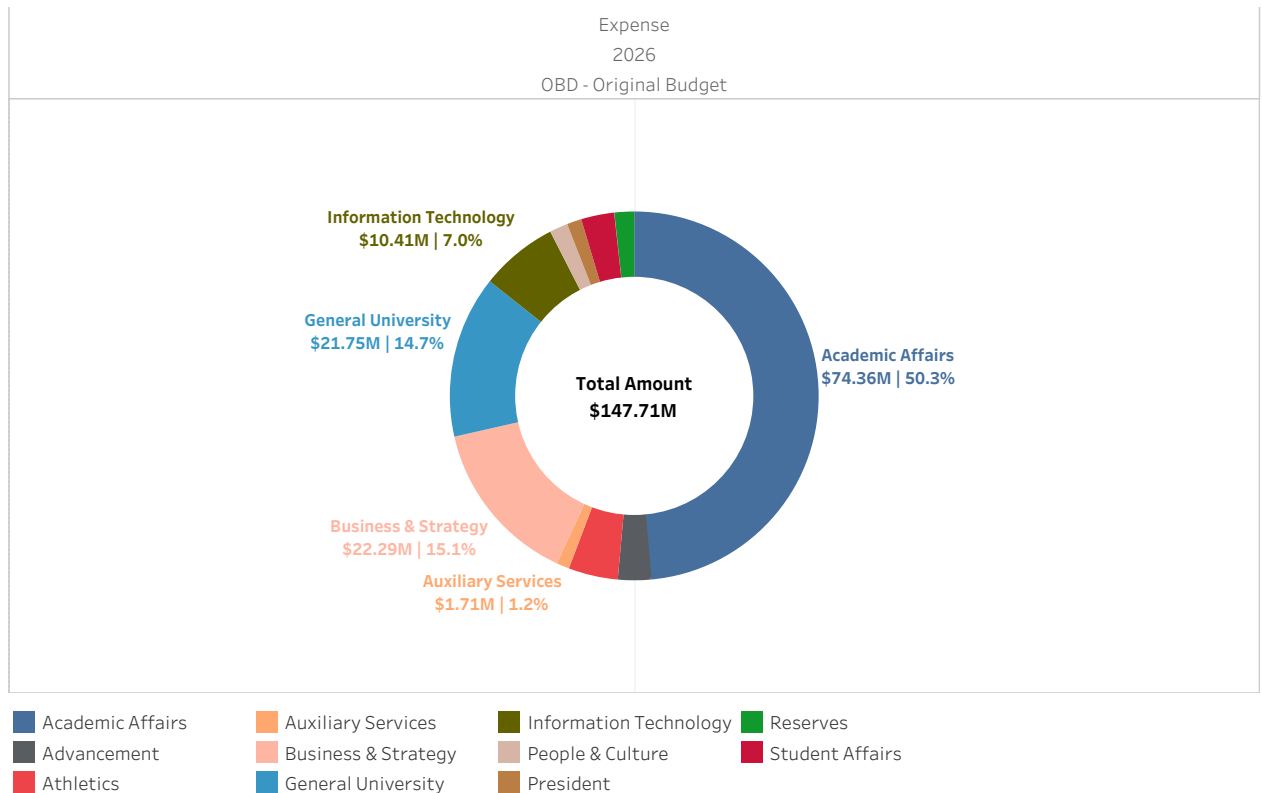
Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 1**

	Expense					Total
	OBD - Original Budget					
	2026					
	Wages	Benefits	Capital Expense	Direct Expense	Scholarships	
Academic Affairs	\$47,876,995	\$15,837,426	\$856,331	\$9,740,722	\$50,694	\$74,362,168
Advancement	\$2,899,162	\$1,022,508		\$418,162		\$4,339,832
Athletics	\$4,858,887	\$1,726,400		\$47,175		\$6,632,462
Auxiliary Services	\$830,903	\$198,230		\$685,383		\$1,714,516
Business & Strategy	\$12,166,209	\$4,890,475		\$5,237,359		\$22,294,043
General University	\$304,064	\$171,003		\$10,973,502	\$10,299,886	\$21,748,455
Information Technology	\$4,912,905	\$1,529,834		\$3,962,683		\$10,405,422
People & Culture	\$1,619,448	\$540,035		\$289,846		\$2,449,329
President	\$1,289,141	\$363,661		\$329,652		\$1,982,454
Reserves				(\$2,641,603)		(\$2,641,603)
Student Affairs	\$2,754,244	\$1,029,444		\$643,479		\$4,427,167
Total All Divisions	\$79,511,958	\$27,309,016	\$856,331	\$29,686,360	\$10,350,580	\$147,714,245

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**

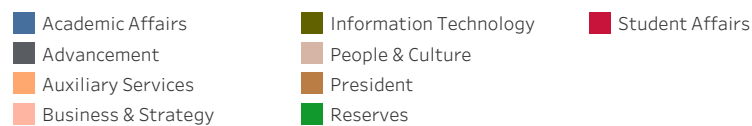
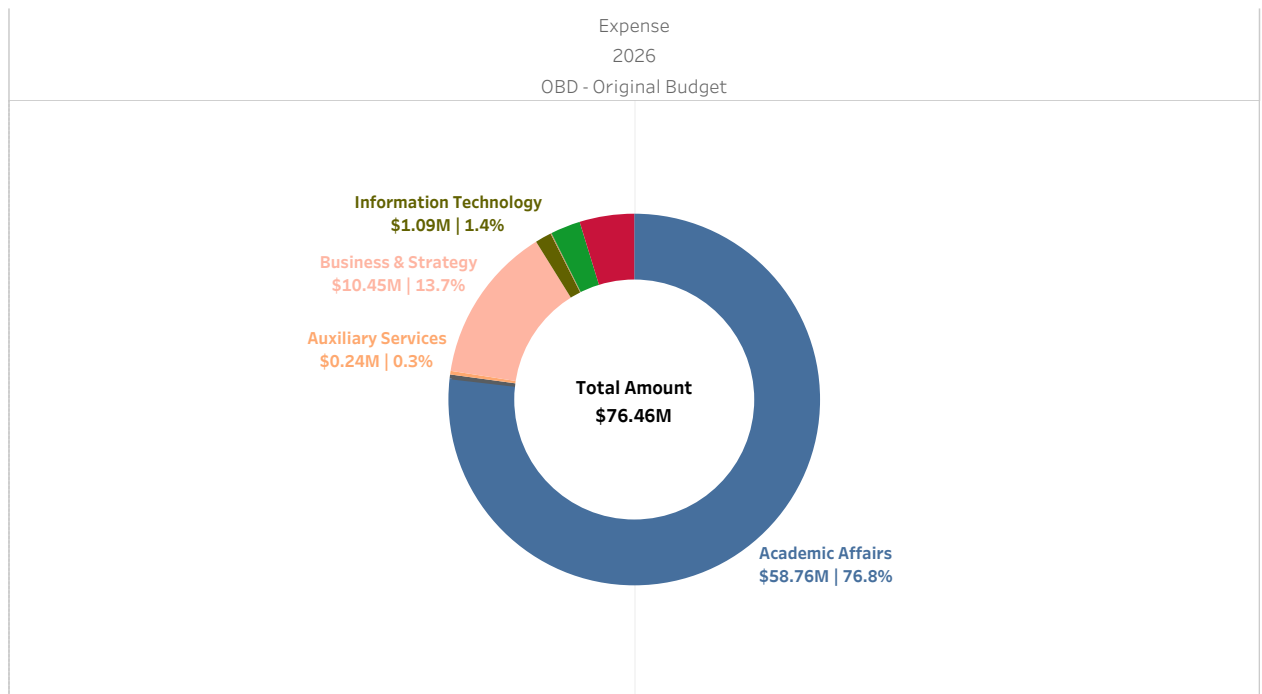
Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 2**

	Expense					Total
	OBD - Original Budget					
	2026					
	Wages	Benefits	Capital Expense	Direct Expense	Scholarships	
Academic Affairs	\$17,746,450	\$5,277,997	\$245,644	\$35,417,456	\$70,875	\$58,758,422
Advancement	\$142,433	\$55,107		\$40,000		\$237,540
Auxiliary Services	\$170,610	\$21,214		\$48,445		\$240,269
Business & Strategy	\$3,884,890	\$1,365,832	\$10,000	\$5,194,033		\$10,454,755
Information Technology	\$100,000	\$5,000		\$985,188		\$1,090,188
People & Culture				\$15,000		\$15,000
President				\$50,000		\$50,000
Reserves				\$2,000,000		\$2,000,000
Student Affairs	\$1,170,227	\$397,347		\$2,046,446		\$3,614,020
Total All Divisions	\$23,214,610	\$7,122,497	\$255,644	\$45,796,568	\$70,875	\$76,460,194

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**



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

### OBD - Original Budget

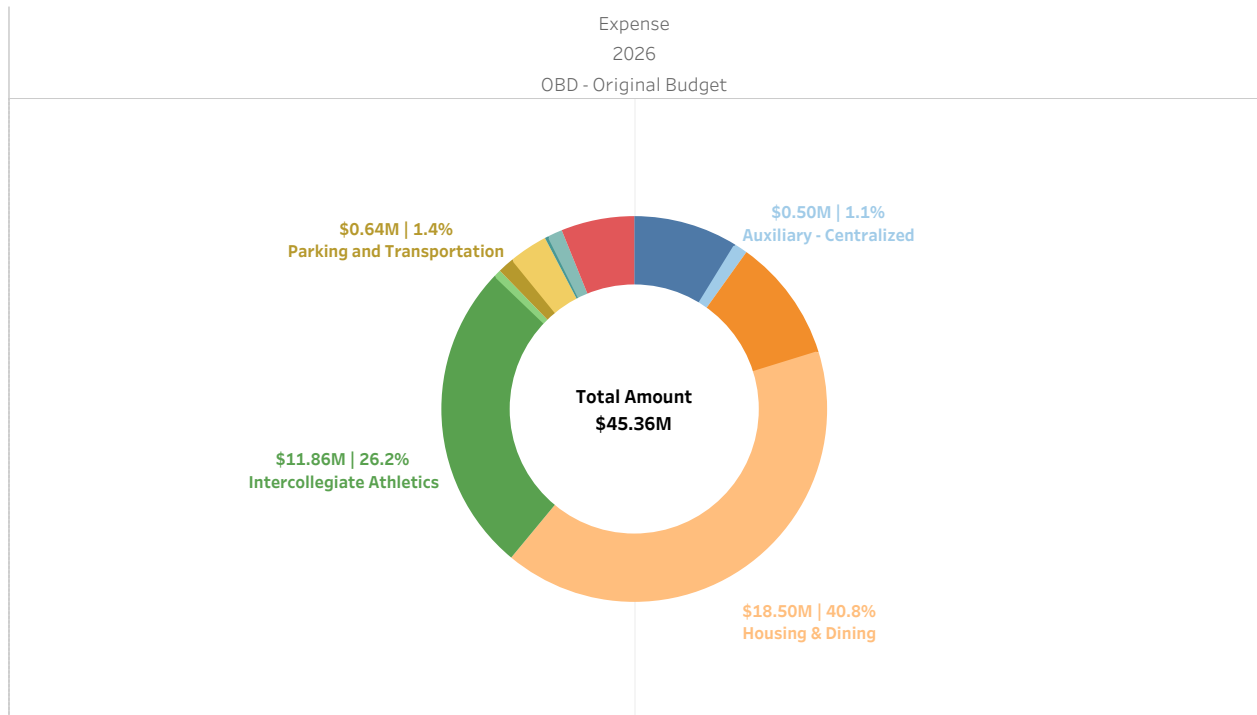
Division: **All**; Unit/College: **All**; Department: **All**; EWU Index Code Category: **Index 3**

	Expense				Total
	OBD - Original Budget				
	2026				
	Wages	Benefits	Direct Expense	Scholarships	
Associated Students	\$561,155	\$232,350	\$3,183,244		\$3,976,749
Auxiliary - Centralized			\$500,000		\$500,000
Bookstore	\$492,048	\$163,507	\$4,036,936		\$4,692,491
Housing & Dining	\$3,763,201	\$1,301,730	\$13,437,059		\$18,501,990
Intercollegiate Athletics	\$347,498	\$22,149	\$7,529,347	\$3,962,038	\$11,861,032
Motor Pool	\$96,477	\$35,281	\$129,929		\$261,687
Parking and Transportation	\$260,214	\$87,574	\$288,409		\$636,197
Pence Union	\$119,459	\$30,067	\$1,308,132		\$1,457,658
Recreation Center	\$116,643	\$30,465	\$6,575		\$153,683
University Telephone			\$541,244		\$541,244
Workforce Construction	\$1,773,901	\$646,395	\$353,663		\$2,773,959
Grand Total	\$7,530,596	\$2,549,518	\$31,314,538	\$3,962,038	\$45,356,690

### 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 Transportation	University Telephone
Auxiliary - Centralized	Intercollegiate Athletics	Pence Union	Workforce Construction
Bookstore	Motor Pool	Recreation Center	

Eastern Washington University

**Transfers by Fund - Index 2, Index 3, OTHER**

**OBD - Original Budget**

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

		OBD - Original Budget FY2026		Net Transfer
		Transfers-In	Transfers-Out	
<b>Index 2</b>	Course Fees	\$1,200		\$1,200
	Extended Campus		(\$372,587)	(\$372,587)
	Fees	\$849,497	(\$4,124,293)	(\$3,274,796)
	Local Dedicated	\$2,000,000	(\$2,000,000)	\$0
	Other programs	\$10,188,756	(\$10,611,273)	(\$422,517)
	Summer Session	\$70	(\$575,000)	(\$574,930)
	<b>Total</b>	<b>\$13,039,523</b>	<b>(\$17,683,153)</b>	<b>(\$4,643,630)</b>
<b>Index 3</b>	Associated Students		(\$1,550,000)	(\$1,550,000)
	Auxiliary - Centralized	\$500,000	(\$500,000)	\$0
	Intercollegiate Athletics	\$6,193,630		\$6,193,630
	Student Facilities Revenue		(\$3,327,696)	(\$3,327,696)
	<b>Total</b>	<b>\$6,693,630</b>	<b>(\$5,377,696)</b>	<b>\$1,315,934</b>
<b>OTHER</b>	Bond Debt	\$3,327,696		\$3,327,696
	<b>Total</b>	<b>\$3,327,696</b>		<b>\$3,327,696</b>
<b>Grand Total</b>		<b>\$23,060,849</b>	<b>(\$23,060,849)</b>	<b>\$0</b>



**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget
					FY2026
10 - President	110 - Office of President	Index 1	100000	Office of the President	\$1,289,777
			100001	Budget Reserves-President	\$33,735
			100004	Board of Trustees	\$70,000
			100006	Government Relations	\$260,820
			100417	Catalyst Operations	\$61,000
			100418	Tribal Relations	\$136,222
			100500	Event Management	\$130,900
			Total		\$1,982,454
		Index 2	200199	President's Special Projects	\$50,000
			Total		\$50,000
		Total			\$2,032,454
	Total				\$2,032,454
12 - Athletics	120 - Intercollegiate Athletics	Index 1	100009	General Administration-Athletics	\$1,535,381
			100010	Budget Reserves-Athletics	\$47,175
			100011	Development/Promotion	\$199,153
			100013	Training	\$553,072
			100014	Strength & Conditioning	\$349,909
			100015	SID Information	\$235,822
			100017	Varsity Support	\$250,617
			100019	Men's Basketball	\$481,802
			100020	Men's Football	\$1,381,632
			100022	Men's Track/Cross Country	\$114,494
			100023	Women's Basketball	\$491,767
			100024	Women's Volleyball	\$262,628
			100025	Women's Soccer	\$259,969
			100026	Women's Tennis	\$74,106
			100027	Women's Track/Cross Country	\$234,426
			100028	Women's Golf	\$84,830
			100515	Men's Golf	\$75,679
			Total		\$6,632,462
		Index 3	300099	Athletic Revenue	\$254,868
			300107	Guarantee Expense	\$18,000
			300108	Insurance/Medical	\$450,000
			300109	Strength & Conditioning	\$25,000
			300110	SID Information	\$20,000
			300111	General Support	\$387,923
			300112	General Administration-Athletics	\$520,000
			300114	Training	\$105,000
			300115	Advertising/Promotion	\$290,930
			300116	Cheerleaders	\$50,000
			300117	Varsity Support	\$25,000
			300118	Men's Basketball	\$1,114,961
			300119	Men's Football	\$3,214,650

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget	
					FY2026	
12 - Athletics	120 - Intercollegiate Athletics	Index 3	300121	Men’s Track/Cross Country	\$390,000	
			300122	Women’s Basketball	\$1,064,961	
			300123	Women’s Volleyball	\$610,000	
			300124	Women’s Soccer	\$821,161	
			300125	Women’s Tennis	\$340,000	
			300126	Women’s Track/Cross Country	\$676,878	
			300127	Women’s Golf	\$274,200	
			300165	Men’s Football Camp	\$100,003	
			300166	Men’s Basketball Camp	\$100,000	
			300167	Women’s Basketball Camp	\$39,999	
			300168	Women’s Volleyball Camp	\$109,999	
			300170	Women’s Soccer Camp	\$49,999	
			300172	Men’s Basketball Recruiting	\$75,000	
			300173	Men’s Football Recruiting	\$225,000	
			300175	Men’s Track/CC Recruiting	\$10,000	
			300176	Women’s Basketball Recruiting	\$58,000	
			300177	Women’s Volleyball Recruiting	\$16,000	
			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	
			300363	Men’s Golf	\$160,000	
			300364	Men’s Golf Recruiting	\$5,000	
			Total			
Total				\$18,493,494		
Total				\$18,493,494		
20 - Academic Affairs	210 - Office of Academic Affairs	Index 1	100029	Provost-Academic Affairs	\$945,203	
			100030	AA Staff Salary Reserve	\$1,096,036	
			100033	AA Faculty Salary Reserve	\$2,417,914	
			100034	GA/GI Health Benefit	\$50,000	
			100036	Academic Senate	\$108,954	
			100325	Summer Bridge Program	\$99,000	
			100467	CiHS-Provost-AA	\$533,650	
			100468	CiHS - AA College Distribution	\$88,000	
			Total			
		Index 2	200005	EC-ITDSOFFCAMP Bellevue Admin	\$20,000	
			200053	EC-Eastern Online Courses	\$615,000	
			200055	SUM-Academic Affairs	\$325,748	
			200059	SUM-Arts, Soc. Sci., & Humanities	\$683,443	
			200060	SUM-Professional Programs	\$727,506	
			200061	SUM-Sci, Tech, Engineering & Math	\$607,751	

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget	
					FY2026	
20 - Academic Affairs	210 - Office of Academic Affairs	Index 2	200062	SUM-Satori Camps	\$130,000	
			200190	Provost-Academic Affairs	\$2,322,560	
			200501	Summer - Library	\$31,600	
			200575	SUM-Health Science & Public Health	\$611,095	
			200622	University Graphics	\$300,000	
			Total		\$6,374,703	
			Total		\$11,713,460	
	240 - College of Professional Programs	Index 1	100044	Info Systems & Business Analytics	\$439,121	
			100045	Management	\$56,504	
			100057	Certification	\$83,124	
			100059	Northwest Autism Center	\$200,000	
			100060	Education	\$1,017,175	
			100061	Student Teacher Support	\$774,375	
			100063	Dean - Professional Programs	\$569,493	
			100064	Program Expense – Prof. Programs	\$110,000	
			100065	Budget Reserves – Prof. Programs	\$644,538	
			100077	Psychology	\$2,321,156	
			100080	Children’s Studies	\$1,411	
			100127	School of Social Work	\$2,710,956	
			100131	Addiction Studies	\$36,462	
			100137	Library Operations	\$3,967,851	
			100319	Social Work Fieldwork Program	\$10,000	
			100337	Professional Educator Programs	\$152,725	
			100357	Educational Leadership Program	\$126,565	
			100358	School of Professional Accounting	\$586,574	
			100359	Finance & Marketing	\$553,928	
			100463	CPP Apprenticeships	\$60,890	
			100469	CiHS-Education	\$4,125	
			100470	CiHS-CPP Deans Office	\$10,313	
			100471	CiHS-Psychology	\$26,813	
			100472	CiHS-Library	\$50,000	
			Total		\$14,514,099	
			Index 2	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		\$529,230		
200162		EC-ITDS Bellevue		\$155,000		
200169		EC-Psychology Bellevue		\$394,234		
200176	Instruction – Prof. Programs	\$1,466,010				

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget
					FY2026
20 - Academic Affairs	240 - College of Professional Programs	Index 2	200182	ITDS Residual	\$10,000
			200187	Library DIEO Program Support	\$125,000
			200233	ICR-Professional Programs	\$150,070
			200251	Management	\$500
			200252	School of Professional Accounting	\$192,187
			200253	Education	\$343,893
			200276	Psychology	\$227,198
			200284	AHS Operations	\$93,876
			200304	Addiction Studies	\$25,000
			200316	COBPA Copier Services	\$4,786
			200318	ICR Public Policy	\$200,000
			200319	ICR Business	\$469,029
			200328	Library User Services	\$49,999
			200372	Library Grants and Overhead	\$117,300
			200432	ICR-Israel, Andrew	\$300
			200455	ICR-Loke, Vernon	\$1,000
			200456	EC-Online Child Studies (BA)	\$847,762
			200458	OSPI Fingerprinting Fees	\$10,000
			200461	EdS - Psych	\$1,034,231
			200466	Master in Teaching (MIT)	\$729,146
			200478	ICR-School of Social Work	\$4,500
			200496	SUM Incentive-Prof. Prog Instr	\$48,132
			200524	EC-Online ADST Foundation Cert	\$732,333
			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	\$709,581
			200629	OE-Med Accelerated Program	\$5,951,753
			200640	OE-MBA Accelerated Program	\$6,298,090
			200643	Cse Fee-Children’s Studies	\$1,500
			200658	OE-MPAcc AP Program	\$3,076,755
			200671	Masters in Leadership Studies	\$1,296,669
			200675	Education EDD	\$70,000
			200679	Cse Fee-SEL Certificate	\$40,000
			200683	Cse Fee-Prog Eval Grad Cert	\$50,000
			200692	ICR - Family Resource & Train Ctr	\$64,999
			200693	ICR - CWTAP Director	\$7,000
			Total	\$25,574,813	
			Total	\$40,088,912	
	250 - Arts, Social Sciences, & Humanities	Index 1	100047	Urban & Regional Planning	\$459,394
			100048	Public Administration	\$497,630

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget
					FY2026
<b>20 - Academic Affairs</b>	250 - Arts, Social Sciences, & Humanities	Index 1	100068	Communications Studies	\$821,542
			100069	Economics	\$870,138
			100071	Anthropology	\$337,309
			100072	Political Science	\$846,672
			100073	International Affairs Program	\$2,000
			100074	History	\$969,356
			100076	Military Science	\$84,989
			100078	Sociology	\$723,347
			100079	Criminal Justice	\$450,271
			100081	Women's Programs	\$450,074
			100082	Dean-Arts, Soc Sci, Humanities	\$655,736
			100084	Bud Res-Arts, Soc Sci, Humanities	\$2,994
			100085	Prog Exp-Arts, Soc Sci, Humanities	\$32,489
			100087	Art	\$671,571
			100088	Director of Galleries	\$5,142
			100089	English	\$2,045,161
			100090	Creative Writing	\$711,077
			100092	Modern Languages & Literatures	\$774,956
			100095	Philosophy	\$545,246
			100096	Music	\$1,244,301
			100097	SFA U/A-Symphony Scholars	\$13,584
			100098	Marching Band/Code Red	\$37,110
			100099	Film	\$525,988
			100100	Theatre	\$375,721
			100132	Africana Education Program	\$127,922
			100133	Africana Education-Instruction	\$389,531
			100134	Chicano Education Studies	\$160,843
			100135	Chicano Education-Instruction	\$285,878
			100136	American Indian Studies Program	\$161,871
			100156	Honors Program	\$114,614
			100157	Writer's Center-Lab	\$279,210
			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	\$187,392
			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

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget
					FY2026
20 - Academic Affairs	250 - Arts, Social Sciences, & Humanities	Index 1	100485	CiHS-IDST	\$8,250
			100498	CiHS-Comm Studies	\$51,563
			Total		\$16,674,438
		Index 2	200049	Get Lit	\$110,517
			200080	Cse Fee-Art Materials	\$110,500
			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	\$171,711
			200126	Cse Fee-Film	\$45,000
			200134	Cse Fee-Technical Writing	\$2,500
			200179	Modern Languages - CIHS	\$30,000
			200191	Arts, Soc Sci, Humanities-Initiat	\$339,272
			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	\$7,000
			200222	American Indian Studies	\$34,075
			200225	Writers' Center	\$167,229
			200263	Theatre	\$51,774
			200264	Music	\$113,262
			200266	Willow Springs Magazine	\$10,000
			200267	English	\$404,611
			200270	Modern Language	\$124,236
			200272	Modern Languages Study Abroad	\$110,000
			200275	Philosophy	\$98,301
			200277	Economics	\$15,923
			200278	Sociology	\$23,000
			200283	Anthropology	\$37,904
			200298	Urban & Regional Planning	\$5,000
			200303	Women's Program	\$5,000
			200320	ICR-Arts, Soc Sci, Humanities	\$25,000
			200335	Chicano Education	\$5,000
			200386	Art	\$69,310
			200389	Africana Education Program	\$19,645
			200493	SUM Incentive - ASSH Instr	\$87,694
			200503	Cse Fee-Basic Rifle Marksmanship	\$58
			200532	Political Science - CIHS	\$162,017
			200533	History - CIHS	\$30,000
			200540	ICR-Nunez, Jennifer	\$5,000
			200564	ICR-Agriss, Sean	\$5,858

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget
					FY2026
20 - Academic Affairs	250 - Arts, Social Sciences, & Humanities	Index 2	200595	ICR-Hill, Margo	\$5,000
			200609	Cse Fee-Anthropology	\$5,000
			200667	Online Communication Studies Prgm	\$472,318
			200677	HIST-Accelerated Program	\$1,784,787
			200684	ICR-Cebula, Lawrence	\$4,000
			200686	Music Accelerated Graduate Program	\$1,019,502
			200695	CAHSS - CIHS	\$350,000
			Total		\$6,204,229
		Total		\$22,878,667	
260 - College of Sci, Tech, Eng & Math	Index 1	100103	Dean-Science, Tech, Engineer & Math	\$756,405	
		100106	Budget Reserves-STEM	\$95,511	
		100107	Program Expense-STEM	\$115,145	
		100111	Comp Sci & Electrical Engineering	\$562,203	
		100113	Mechanical Engineering & Technology	\$2,366,947	
		100115	Chemistry	\$1,872,753	
		100116	Biology	\$3,155,039	
		100117	Animal Colony	\$102,357	
		100119	Mathematics	\$2,851,345	
		100120	Physics	\$288,796	
		100121	Geoscience	\$1,620,864	
		100387	Computer Engineering (F24J EA051)	\$2,635,705	
		100392	Design	\$983,835	
		100433	Cybersecurity	\$1,128,469	
		100466	MESA State Appropriation	\$501,080	
		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	
		Total		\$19,217,954	
	Index 2	200071	Cse Fee-Mech Engineering & Tech	\$185,744	
		200076	Cse Fee-Physics	\$37,240	
		200077	Cse Fee-Mathematics	\$345,799	
		200078	Cse Fee-Biology Lab Supplies	\$275,360	
		200095	Cse Fee-Chemistry Lab Activities	\$115,000	
		200103	Cse Fee - Geoscience	\$79,828	
		200122	Cse Fee-Environmental Science	\$6,000	
		200124	Cse Fee-Computer Science	\$215,346	
		200142	Math Placement Test	\$1,000	
		200180	Biology	\$12,000	

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

				OBD - Original Budget	
				FY2026	
20 - Academic Affairs	260 - College of Sci, Tech, Eng & Math	Index 2	200212	Mechanical Engineering & Technology	\$25,000
			200213	Chemistry	\$7,000
			200214	ICR-Biology	\$100,000
			200280	Fisheries Boat/Vehicle	\$10,000
			200281	Biology Vehicle	\$5,000
			200290	Mathematics	\$173,280
			200291	Physics	\$193,133
			200292	Geoscience	\$3,000
			200293	Geo-Chem Special Travel	\$3,000
			200294	Geoscience Vehicle	\$3,500
			200323	ICR Science, Tech, Engineer & Math	\$101,583
			200353	ICR Black	\$2,000
			200368	ICR Scholz	\$500
			200411	ICR-Brown, Rebecca	\$500
			200419	ICR-Warren, Stacy	\$1,000
			200444	Animal Facility Services	\$1,000
			200446	ICR-Matos, Luis	\$3,000
			200473	ICR-Burgis, Nicholas	\$890
			200491	SUM Incentive - STEM Instruction	\$127,449
			200499	EC-Online GIS Social Impact Cert	\$29,066
			200517	CSTEM Initiatives	\$88,000
			200522	ICR-McNeely, F Camille	\$400
			200529	Running Start - CSTEM	\$174,764
			200530	ICR-Coomes, Jacqueline	\$2,000
			200534	ICR-Pritchard, Chad	\$3,000
			200569	ICR-Syphers, David	\$500
			200574	ICR-Spruell, Paul	\$4,000
			200596	ICR-Case, Judd	\$870
			200617	Biology Graduation Exam Fee	\$4,000
			200630	Recharge-GeoChem Lab	\$1,000
			200634	ICR-Walke, Jenifer	\$500
			200635	ICR-Bastow, Justin	\$450
			200639	ICR-Nezat, Carmen	\$500
			200651	ICR-Idsardi, Robert	\$1,000
			200659	Cse Fee-Electrical Engineering	\$121,674
			200660	Cse Fee - Design	\$117,780
			200661	ICR-Rodriguez-Marek, Esteban	\$1,304
			200662	ICR-Das, Arindam	\$2,573
			200663	Design Special Projects	\$15,000
			200664	Design	\$3,600
			200681	ICR-Allen, Jessica	\$3,500
			200704	ICR-Steiner, Stuart	\$5,000
			200705	Design 4D Recharge Center	\$6,000



**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget
					FY2026
<b>20 - Academic Affairs</b>	260 - College of Sci, Tech, Eng & Math	Index 2	200706	ICR-Lamm, Ashley	\$1,000
			200713	ICR - Sarwar, Zaara	\$2,000
			200715	Cse Fee - Cybersecurity	\$52,000
			200724	ICR - Milling, Charlotte	\$500
			Total		\$2,676,133
		Total			\$21,894,087
	290 - Office of Grant & Research Develop	Index 1	100160	Research Award	\$192,761
			Total		\$192,761
		Index 2	200309	Grant Administrator	\$585,065
			200719	ICR - OGRD	\$5,000
			Total		\$590,065
		Total			\$782,826
	310 - Institutional Effectiveness	Index 1	100144	Accreditation & Assessment	\$53,000
			100145	Office of Institutional Research	\$410,178
			Total		\$463,178
		Total			\$463,178
	320 - Global Learning	Index 2	200269	English Language Institute	\$45,000
			200521	School of Global Learning	\$274,788
			Total		\$319,788
		Total			\$319,788
	330 - Professional & Continuing Education	Index 2	200004	PCE Online Courses	\$76,413
			200006	PCE Administration	\$761,120
			200007	AA Contingency	\$199,073
			200008	PCE Credit Option	\$105,520
			Total		\$1,142,126
		Total			\$1,142,126
	350 - College of Health Sci & Publ Health	Index 1	100049	Healthcare Administration Program	\$142,074
			100062	Wellness and Movement Sciences W..	\$2,118,137
			100114	Physical Therapy	\$1,288,019
			100123	Communications Disorders	\$714,312
			100124	Speech Clinic	\$172,309
			100125	Dental Hygiene	\$1,113,843
			100126	Occupational Therapy	\$871,538
			100283	RIDE Program	\$564,053
			100343	Dean-Health Sci & Publ Health	\$636,417
			100345	Budget Res-Health Sci & Publ Health	\$1,355
			100346	Progr Exp-Health Sci & Publ Health	\$25,000
			100421	Nursing	\$2,710,522
			100494	CiHS-WAMS	\$14,438
			100495	CiHS-CHSPH Deans Office	\$4,813
			Total		\$10,376,830
		Index 2	200067	Cse Fee-Admission to Health/Fitness	\$7,900
			200074	Cse Fee-Safety & EMS	\$25,500

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget
					FY2026
<b>20 - Academic Affairs</b>	350 - College of Health Sci & Publ Health	Index 2	200082	Cse Fee-Outdoor Related Sports	\$2,500
			200086	Cse Fee-Athletic Training Education	\$12,100
			200087	Cse Fee-Rec and Leisure Svcs	\$3,500
			200088	Cse Fee-Scuba Diving	\$8,000
			200096	Cse Fee-Physical Therapy	\$144,635
			200100	Cse Fee-WAMS Activity Fee	\$43,728
			200106	Cse Fee-Clinical Education	\$26,600
			200107	Cse Fee-COMD-Clinic	\$74,836
			200110	Cse Fee-Dental Hygiene	\$641,612
			200120	Cse Fee-Occupational Therapy	\$73,323
			200132	Cse Fee-Kinesiology	\$73,728
			200133	Cse Fee-COMD-Undergraduate	\$2,729
			200143	Appl Fee-Communication Disorders	\$4,100
			200144	Appl Fee-Physical Therapy	\$29,600
			200149	Appl Fee-Dental Hygiene	\$7,000
			200150	WICHE Fee - Physical Therapy	\$29,120
			200184	WICHE Student Exchange	\$43,032
			200209	Physical Therapy Initiatives	\$5,776
			200220	Stuttering Workshop	\$13,500
			200259	WAMS Initiatives	\$36,217
			200260	Human Movement Lab	\$5,000
			200300	UPCD	\$7,625
			200301	Dental Hygiene Clinic	\$424,143
			200302	Dental Hygiene Workshop	\$31,000
			200306	Occupational Therapy Initiatives	\$4,715
			200325	ICR EHS & Child Development	\$58,511
			200383	Cse Fee-Health Services	\$330
			200394	Appl Fee-Occupational Therapy	\$14,680
			200429	Challenge Course	\$19,971
			200513	Dental Stores	\$4,000
			200514	PHTH-SUM Diff Tuition	\$160,480
			200515	OCTH-SUM Diff Tuition	\$95,549
			200559	Comm Disorders-SUM Diff Tuition	\$30,162
			200562	ICR-Health Sci & Publ Health	\$10,000
			200567	SUM Incentive-HSPH Admin Support	\$200,000
			200576	Cse Fee-Masters in Public Health	\$23,305
			200588	EC-Online Master of Public Health	\$3,645,646
			200592	ICR-Hammermeister, Jon	\$12,504
			200613	OE-Online Health Science Degree	\$77,196
			200625	CHSPH Initiatives	\$359,996
			200644	ParaSport	\$292,818
			200657	OE-Online HCAD Grad Certificate	\$370,446
			200682	CHSPH Holistic Admissions	\$5,000

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget
					FY2026
<b>20 - Academic Affairs</b>	350 - College of Health Sci & Publ Health	Index 2	200688	Wheelchair Basketball Summer Camp	\$10,000
			200697	WAMS Beer Craft (non-credit)	\$3,062
			200698	Appl Fee-Nursing	\$25,000
			200700	Cse Fee-Nursing	\$400,000
			200707	WAMS-Emergency Med Tech (non-cr..	\$4,110
			200716	WAMS - CE TR	\$30,000
			200721	ICR-AHEC	\$38,546
			200730	Nursing Initiatives	\$5,150
			Total		<b>\$7,677,981</b>
		Total			<b>\$18,054,811</b>
	360 - Undergrad Acad Policy & Planning	Index 1	100153	General Undergraduate Advising	\$1,867,342
			100155	Plus Program	\$352,152
			100248	Records & Registration	\$1,150,722
			100309	Student Research Symposium	\$7,235
			100336	Academic Planning	\$187,319
			100496	CiHS-Records & Reg	\$75,000
			Total		<b>\$3,639,770</b>
		Index 2	200151	Transcript Fee	\$375,000
			200311	McNair Scholars	\$10,954
			200332	Commencement Expenditures	\$190,000
			200378	Undergraduate Advising	\$80,359
			200438	Drop/Add Fee	\$30,000
			200488	Expanded Plus Program	\$250,000
			200543	Academic Planning	\$179,641
			200620	Cse Fee-ITGS, University College	\$3,000
			200669	ICR-CAAR	\$80,359
			200694	ICR - CAMP	\$16,000
			Total		<b>\$1,215,313</b>
		Total			<b>\$4,855,083</b>
	370 - Graduate Studies	Index 1	100149	Graduate Program Administration	\$152,921
			Total		<b>\$152,921</b>
		Index 2	200139	Graduate Program Development	\$730,300
			200326	Graduate Education Copier	\$1,700
		Total			<b>\$732,000</b>
	380 - Office of Faculty Affairs	Index 1	100147	Faculty Commons	\$59,999
			Total		<b>\$59,999</b>
		Index 2	200519	Instructional Design	\$2,960,000
			Total		<b>\$2,960,000</b>
		Total			<b>\$3,019,999</b>
	520 - Enrollment Services	Index 1	100245	Enrollment Services	\$264,570
			100246	Admissions	\$1,240,795
			100247	Financial Aid	\$1,136,258

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget
					FY2026
20 - Academic Affairs	520 - Enrollment Services	Index 1	100420	Dual Credit State Funding	\$463,020
			100497	CiHS-Enrollment Services	\$626,818
			Total		\$3,731,461
	Index 2	200035	EC-Running Start	\$1,302,625	
		200137	Admissions Application Fee	\$630,000	
		200138	Enrollment Mgt/Cont Ed Indirect	\$734,000	
		200188	Admin Allow-Financial Aid Program	\$460,771	
		200680	College in the High School	\$163,875	
		Total		\$3,291,271	
		Total		\$7,022,732	
Total		\$133,120,590			
40 - Business & Strategy	410 - Office of Business & Strategy	Index 1	100187	Vice President Business & Finance	\$517,884
			100188	Reserves-Business & Finance	\$42,137
			100360	Office of Sustainability	\$10,000
			Total		\$570,021
	Total		\$570,021		
	430 - Financial Services	Index 1	100189	Budget Services	\$302,202
			100193	Chief Financial Officer	\$273,207
			100194	Office of Controller	\$176,860
			100195	General Accounting	\$305,604
			100196	Accounts Payable	\$204,347
			100197	Payroll	\$331,691
			100198	Inventory Control	\$6,869
			Total		\$1,600,780
		Index 2	200000	Revenue-Dedicated Local Fund 148	\$20,000
			200186	BCC Commute Trip	\$2,500
			200193	Running Start Program Revenue	\$4,000,000
			200194	Business & Strategy	\$1,002,155
			200195	SFS Activities	\$578,676
			200196	Capital Administrative Cost	\$619,040
			200197	University Interest Income-Undist	\$88,116
			200342	Loans Collection Support	\$50,000
			200344	Administrative Cost Recovery	\$3,697,542
			200346	ICR University Support	\$180,000
			Total		\$10,238,029
	Total		\$11,838,809		
	450 - Facilities	Index 1	100203	Environmental Health & Safety	\$350,143
			100204	Plant Operations	\$1,193,934
			100205	Fabrication	\$333,698
			100206	HVAC Shop	\$508,489
			100207	Energy Management	\$123,639
			100208	Paint Shop	\$23,895
			100209	Building Maintenance	\$51,691

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget	
					FY2026	
40 - Business & Strategy	450 - Facilities	Index 1	100210	Access Control Shop	\$217,331	
			100211	Custodial Services	\$6,544,860	
			100212	Grounds Maintenance	\$977,519	
			100213	Electrical Shop	\$332,707	
			100214	Plumbing Shop	\$281,453	
			100215	Trucking Services	\$584,958	
			100217	Facilities & Planning	\$453,507	
			100219	Receiving	\$135,161	
			100220	Refuse Disposal	\$75,708	
			100221	Business & Finance Plant Vehicles	\$192,774	
			100222	Recycling Program	\$73,314	
			100224	Insulation Maintenance	\$7,093	
			100225	Physical Plant Work Order Services	\$236,530	
			100268	Utilities	\$3,060,724	
			100298	Preventive Maintenance	\$1,424,661	
			100340	Field Maintenance	\$20,000	
			100341	Snow Removal	\$30,000	
			Total		\$17,233,789	
			Index 2	200340	Gasoline Credit Card	\$135,830
				200351	Surplus Property	\$10,896
	200467	Facility Usage Fee		\$60,000		
	Total			\$206,726		
	Index 3	300004	Workforce-Construction/Planning	\$1,101,977		
		300006	Workforce-Construction	\$1,671,982		
		300013	Auto Shop	\$261,687		
		300132	PUB - Custodial	\$662,543		
		300137	Housing-Residence Halls Custodial	\$1,535,707		
		300139	Housing-Maintenance	\$372,606		
		Total		\$5,606,502		
	Total		\$23,047,017			
470 - Public Safety	Index 1	100229	Campus Police	\$1,843,234		
		Total		\$1,843,234		
	Index 2	200602	Cse Fee-Fingerprinting	\$10,000		
		Total		\$10,000		
	Total		\$1,853,234			
480 - Compliance & Business Services	Index 1	100201	Purchasing	\$516,057		
		100227	Eagle Card	\$16,078		
		100228	Post Office	\$253,047		
		100293	Equal Opportunity Affirm Action	\$128,147		
		100373	Compliance and ERM	\$132,890		
		Total		\$1,046,219		
	Total		\$1,046,219			
Total					\$38,355,300	

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget FY2026
<b>46 - Auxiliary Services</b>	460 - Auxiliary Services	Index 1	100218	Sports & Recreation Center	\$300,347
			100290	University Recreation Center	\$831,657
			100296	URC-Climbing Wall	\$78,310
			100297	URC-Fitness Center	\$294,820
			100332	Event Planning/Conference Services	\$2,753
			100333	Sports & Recreation-Aquatics	\$101,961
			100334	Showalter Auditorium	\$104,668
			Total		<b>\$1,714,516</b>
		Index 2	200174	Showalter Auditorium	\$49,215
			200350	Sports & Recreation Center	\$55,158
			200541	Sports & Recreation-Aquatics	\$135,896
			Total		<b>\$240,269</b>
		Index 3	300015	ASEWU-S&A-Theatre	\$49,000
			300029	ASEWU-S&A-Easterner	\$39,000
			300031	ASEWU-S&A-Eagle Entertainment	\$200,999
			300032	Student Community Programs	\$286,001
			300037	ASEWU-S&A-EWU Childcare Center	\$192,700
			300039	ASEWU-S&A-Intramurals	\$210,000
			300043	STA Bus Contract	\$477,750
			300044	ASEWU-S&A-EPIC Adventures	\$270,000
			300063	ASEWU-S&A-Club Sports (CSF)	\$195,000
			300084	ASEWU-S&A-Eagle Sound Productions	\$33,000
			300087	ASEWU-S&A-Student Accounting	\$96,450
			300096	S&A Supplemental Budget	\$146,054
			300097	AS Student Activities Fee - Main	\$1,132,945
			300128	Bookstore-Cheney Store	\$4,692,491
			300131	PUB-Administration	\$710,115
			300133	Parking and Transportation	\$605,072
			300134	Parking & Transportation-CTR Prog	\$6,500
			300136	Housing-Residential Operations	\$6,860,585
			300140	Housing-Apartments & Ancillary	\$733,334
			300141	Dining-Administration	\$1,597,090
			300142	Dining-Pence Union Market	\$4,241,376
			300143	Dining-Tawanka/Bakery	\$13,500
			300144	Dining-Catering/Event Planning	\$1,207,850
			300146	Dining-Freshens	\$481,834
			300148	Auxiliary Financial Services	\$136,355
			300149	H & D Reserves	\$30,000
			300152	Office of Student Engagement	\$175,000
			300161	University Recreation Center	\$153,683
			300188	ASEWU-S&A-ASEWU General	\$265,000
			300220	PUB-Maintenance	\$85,000
			300221	Pride Center	\$42,850

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget
					FY2026
46 - Auxiliary Services	460 - Auxiliary Services	Index 3	300228	Special Events Parking	\$24,625
			300230	Food Pantry/Basic Need	\$15,000
			300245	Multicultural Center	\$75,000
			300301	REV-AS Student Accounting	\$75,000
			300306	Dining-Einstein Bagel	\$575,968
			300307	Dining-Panda Express	\$715,785
			Total		\$26,847,912
	Total		\$28,802,697		
Total		\$28,802,697			
49 - General University	433 - Operating Appropriations & Tuition	Index 1	200645	Op Fees-RES UNDERGRAD TUITION	\$6,005,825
			200646	Op Fees-RES GRADUATE TUITION	\$1,311,755
			200647	Op Fees-NON RES UNDERGRAD TUIT..	\$2,663,968
			200648	Op Fees-NON RES GRADUATE TUITIO..	\$318,338
			200649	Op Fees Fund 149-Other	\$236,000
			Total		\$10,535,886
	Total		\$10,535,886		
	490 - General University Obligations	Index 1	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	\$126,600
			100238	Gen Univ Obligations 083	\$1,848,942
			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	\$1,540,200
			Total		\$11,212,569
Total		\$11,212,569			
Total		\$21,748,455			
50 - Student Affairs	510 - Office of Student Affairs	Index 1	100241	Vice President Student Affairs	\$892,969
			100242	Budget Reserves-Student Affairs	\$165,357
			100326	Veterans Resource Center	\$212,011
			100331	Community Engagement	\$256,557
			100464	Basic Needs Navigator & Homeless	\$79,002
			Total		\$1,605,896
		Index 2	200329	Student Affairs ICR/Misc Receipts	\$100,000
			200333	Veterans Service	\$45,000
			200454	New Student Enrollment Fee	\$50,000
			Total		\$195,000
Total		\$1,800,896			

**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget
					FY2026
50 - Student Affairs	530 - Student Life	Index 1	100254	Student Accommodations & Supp Se..	\$458,229
			100256	Student Rights & Responsibilities	\$328,083
			100422	Eagle Care (EA 150)	\$1,074,064
			100423	Hazing Prevention (AP2)	\$58,841
			100424	CWS-Veterans (AG2)	\$45,007
			100502	Higher Ed Opioid Prevention	\$95,001
			Total		\$2,059,225
		Index 2	200155	Student Disciplinary Fines	\$66,350
			200544	Health Care Contract	\$1,300,000
			200546	Counseling & Wellness Services	\$1,554,777
			200577	New Student Transitions&Parent Pg..	\$457,143
		Total		\$3,378,270	
	Total		\$5,437,495		
	540 - Career Services	Index 1	100258	Career Services	\$762,046
			Total		\$762,046
		Index 2	200240	Career Services-Placement	\$750
			200334	Career Development	\$40,000
			Total		\$40,750
		Total		\$802,796	
		Total		\$8,041,187	
60 - Advancement	610 - Office of Advancement	Index 1	100261	Advancement	\$316,584
			100262	Budget Reserves-Advancement	\$67,162
			100265	Advancement Services	\$744,769
			Total		\$1,128,515
		Index 2	200600	Advancement Support	\$20,000
			200673	Advancement Support-Personnel	\$197,540
			Total		\$217,540
			Total		\$1,346,055
	620 - Development	Index 1	100263	Development	\$1,479,532
			Total		\$1,479,532
		Total		\$1,479,532	
	630 - Alumni	Index 1	100264	Alumni Relations	\$319,902
			Total		\$319,902
		Total		\$319,902	
	640 - University Relations	Index 1	100266	Division of University Relations	\$1,261,883
			100267	Eastern Magazine	\$150,000
			Total		\$1,411,883
		Index 2	200654	Logo/Trademark Royalties	\$20,000
			Total		\$20,000
			Total		\$1,431,883
	Total		\$4,577,372		
70 - Information Technology	710 - Information Technology	Index 1	100164	IT EITS-Operations	\$6,613,665
			100165	IT EITS-Fixed Cost	\$3,428,191



**Eastern Washington University**  
**Expense - by Index: Index 1, Index 2, Index 3**

**OBD - Original Budget**

Division: <c. Org Code Level 1 & Desc>; Unit/College: All; Department: All; EWU Index Code Category: Index 1, Index 2, Index 3

					OBD - Original Budget	
					FY2026	
70 - Information Technology	710 - Information Technology	Index 1	100175	Budget Reserves-Information Tech	\$21,877	
			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	
			Total		\$10,405,422	
		Index 2	200152	Student Technology Fee	\$1,053,145	
			200307	Lab Services	\$2,400	
			200512	IT Admin Cost Sharing	\$34,643	
			Total		\$1,090,188	
		Index 3	300325	Technology Leasing Program	\$541,244	
			Total		\$541,244	
		Total			\$12,036,854	
		Total			\$12,036,854	
80 - People & Culture	440 - Human Resources Office	Index 1	100202	Human Resources Office	\$1,715,163	
			Total		\$1,715,163	
		Total		\$1,715,163		
	810 - People & Culture	Index 1	100038	People & Culture	\$500,992	
			100366	Budget Reserves-People & Culture	\$42,104	
			100419	Center for Inclusive Excellence	\$112,790	
			100425	Diversity Higher Education	\$78,280	
			Total		\$734,166	
		Index 2	200691	D&I Certificate Program	\$15,000	
			Total		\$15,000	
		Total			\$749,166	
	Total			\$2,464,329		
	90 - Reserves	910 - Reserves	Index 1	100191	Central Reserves-Unobligated	\$4,881,207
				100192	Central Reserves-Obligated Funds	\$24,944
100294				President's New Initiative Fund	\$883,790	
100320				Central Reserves-Salary/Benefits	\$895,795	
100415				Central Reserves-Reduction	(\$9,327,339)	
Total				(\$2,641,603)		
Index 2			200374	Program Service 015	\$2,000,000	
			Total		\$2,000,000	
Index 3			300339	Auxiliary Activity - Budget Only	\$500,000	
			Total		\$500,000	
Total				(\$141,603)		
Total				(\$141,603)		
Grand Total					\$269,531,129	

## 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.