WASHINGTON STATE UNIVERSITY

University Budget
Fiscal Year 2027

Washington State University
FY27 Budget Document

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Officer list effective 9/1/2026

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Kate McAteer, Senior Associate Vice President & Vice Provost for Academic Affairs and Student Affairs

Christine Portfors, Associate Vice President and Vice Provost for Academic and Student Affairs, WSU Vancouver

Damien Sinnott, Senior Associate Vice President for Finance and Operations

LEGAL COUNSEL

Adam Malcom, Senior Assistant Attorney General, Division Chief, Washington State Office of the Attorney General

Investing in the Future of Washington State University

The FY2027 budget reflects an important shift for Washington State University. It is no longer simply about responding to financial pressures. It is about making disciplined investments in the future we are building together.

The environment surrounding higher education continues to change at an extraordinary pace. Demographic shifts, new technologies, changing expectations from students and employers, and ongoing fiscal constraints are reshaping the landscape for every public university. These forces require more than careful management. They require institutions willing to adapt while remaining steadfast in their purpose.

That is the work underway at WSU. Over the past year, we launched our system-wide redesign, engaging more than 1,700 individuals from across the university and the State of Washington to help shape the next chapter of this institution. Together, we began asking difficult questions about how we organize ourselves, where we invest, and how we ensure that every dollar entrusted to WSU advances our mission and strengthens our future.

This budget reflects those conversations.

It continues our commitment to investing in student success, strengthening our research enterprise, modernizing our operations, and expanding partnerships that improve lives throughout Washington. It also reflects difficult but necessary decisions to better align our resources with the work that creates the greatest value for students, the state, and the university's long-term vitality.

Stewardship has become one of our defining responsibilities. Every budget decision represents a choice, not simply about what we can afford today, but about the institution

we intend to become tomorrow. Our responsibility is to ensure that resources follow priorities, that investments produce meaningful outcomes, and that WSU remains financially strong enough to pursue opportunities as they emerge.

This budget continues that disciplined approach.

It supports the strategic pillars that are guiding Future WSU: putting students first, advancing research with consequence, embracing purposeful digital transformation, strengthening partnerships across Washington, and building a university that is more connected, more agile, and better prepared for the future.

The work ahead will not always be easy. Change rarely is. But I have tremendous confidence in this university and in the people who make it extraordinary. WSU has never been defined by circumstance. It has been defined by its willingness to solve meaningful problems, to serve communities that others overlook, and to prepare generations of Washingtonians to lead lives of purpose and impact.

The FY2027 budget is another step in that journey. It reflects careful stewardship of today's resources while investing confidently in tomorrow's opportunities. Together, we are building a university that will continue to earn the trust of the people of Washington and one that is prepared for the future, and to help shape it.

Betsy Cantwell
President, Washington State University

Introduction from University Finance and Operations

We are pleased to provide the Washington State University Budget Document for the 2027 fiscal year. It offers a comprehensive view of the University's financial planning and resource allocations, serves as a companion to the annual audited financial statements, and functions as a fiscal roadmap tool for strategic planning. It reflects WSU's ongoing financial transformation and our commitment to fiscal accountability, transparency, stewardship of public resources, and informed decision-making at every level of the institution.

The WSU Board of Regents reviewed and approved the annual budget on May 18, 2026, affirming their fiduciary role for communicating budget planning and recommendations. The FY27 Budget Document outlines the anticipated sources and uses of all university funds in alignment with WSU's Strategic Pillars and its land-grant mission of excellence in education, research, and public service. It spans the University's multi-campus system — Pullman, Spokane, Tri-Cities, Vancouver, and Everett — together with the Global Campus. A primary focus is on the University's Core Funds at the unit level; department-level budgets are the responsibility of the EVPs, Vice Presidents, and Deans, whom we expect to be responsible stewards of all resources in a complex and highly decentralized environment.

As noted in the prior year, WSU's financial position continues to be a complex mixed message. In some ways, FY27 finds WSU on firmer financial footing than at any point since 2015, even as pressures continue in enrollment, federal research funding, and state support. Working capital has improved steadily since the fiscal recovery that began in 2015. In FY26, the University implemented its first surtax on select carryforward balances, applying the proceeds to begin covering accumulated deficits in several significant units — another step toward long-term financial health. Some units still operate with deficits in both core and non-core funds, and we will continue working with those units to address their path to sustainability. WSU has maintained solid debt ratings, with S&P revising the University's outlook from stable to positive in February 2026. Through the diligent work of the Controller's Office, the FY25 financial statements were completed on time and with no findings. And the budget planning and financial reporting teams are now more closely aligned, advancing analysis and reporting on a more timely basis while continuing to leverage Workday with the assistance of the Modernization Team.

The FY27 budget faces significant potential challenging headwinds. Enrollment remains a priority in financial planning. Evolving funding priorities at the federal level are lowering research awards received, creating downward pressure on the indirect cost recoveries essential to core research operations. Both tuition and indirect cost recoveries will be monitored closely against budgeted levels throughout the year. State appropriation reductions for FY27 were lower than the Governor's budget originally expected, owing to one-time funding swaps deployed in the state's supplemental budget. However, the widening split between state and tuition funding for

compensation and operations, the legislature's failure to fund the Academic Student Employee negotiated contract, and significant increases in operating costs together required a reallocation of $11.6 million. The State of Washington's Office of Financial Management is signaling continued uncertainty in state appropriations given federal budget changes, rising costs, and flattening state revenues.

The FY27 budget was built with these pressures in view. As in the past two years, budget hearings informed reallocations made strategically rather than through across-the-board reductions, in a collaborative process involving academic, administrative, and financial leadership focused on institutional sustainability, strategic direction, and the evolving economic environment.

The Provost's Office continues to address student retention and has engaged the National Institute for Student Success (NISS) to conduct a diagnostic analysis and build a playbook of recommendations for more consistent student support across all campuses and colleges. The University is adopting updated financial aid models designed to provide greater leveraging of student support across campuses while also aiming to improve net tuition revenue, effective for Fall 2027. WSU has streamlined its administrative structure, consolidating leadership of the Pullman and Spokane campuses under the Provost and Executive Vice President/CFO and unifying leadership of the Tri-Cities, Vancouver, and Everett campuses under the Executive Vice President for Statewide Campuses.

We hope you will review this FY27 Budget Document, ask questions, and offer suggestions for how we can better communicate WSU's financial position. We continue to develop financial reports and dashboards to communicate performance throughout the year, identify trends, and provide the opportunity to affect change should results deviate from budget expectations.

Preparation of this Budget Document would not have been possible without the tremendous work of the University's Budget Office and the efforts of others within Finance and Operations, including Treasury, Compliance and Risk Management, Transportation Services, Modernization, and University Accounting. Special thanks to our campus and system partners, including the Office of Research, Student Affairs, University Advancement and the WSU Foundation, the Provost's Office, External Affairs and Government Relations, and Cougar Athletics.

Leslie Brunelli
Executive Vice President for Finance and Operations &
Chief Financial Officer

Matt Skinner
Vice President for Finance and Business Services
Deputy Chief Financial Officer

Overview of the University

WASHINGTON STATE UNIVERSITY

2025/26 WSU QUICK FACTS

WSU TUITION AND FEES, ANNUAL (PULLMAN) FALL 2025

Resident undergrad: **$13,888** w/ fees
Nonresident undergrad: **$30,994** w/ fees
Cost of Attendance (Pullman, R-UG): **$36,804**

TOTAL BIENNIAL OPERATING BUDGET REVENUES

2026-2027: **$2.6 billion** [**$738.6 million** of this is state appropriation]

TOTAL CAPITAL BUDGET 2025-27 BIENNIUM:

$113.4 million

TOTAL RESEARCH & DEVELOPMENT EXPENDITURES (2024)

$403.4 million (National Science Foundation, 2024)

PRIVATE SUPPORT (ANNUAL FUNDRAISING TOTAL) FY 2025

$142.5 million

WSU ENDOWMENT (FY 2025)

$1.508.5 billion [**$716.8m** WSU Foundation | **$83.5m** WSU | **$708.2m** Land Grant]
*WSU-F distribution FY24: **$27.4m** (**46%** scholarship/financial aid; **21%** professorship/chairs)*

RESIDENT UNDERGRADUATE INDEBTEDNESS AT GRADUATION FY 2025

WSU R-UG average (for students with debt): **$23,092**
National UG average: **$29,890** (FY 2024, US News & World Report)
WSU R-UG median for those with debt: **$20,288**
43% WSU R-UG students graduated with loan debt
56% UG nationally graduated with debt (FY 2023, US News & World Report)
41% - R-UG pay no tuition **30%** - R-UG pay full tuition

FINANCIAL AID AND SCHOLARSHIPS TO UNDERGRADUATES FY 2025

More than **$328 million** to **18,000** students

Washington College Grant undergrads:	**8,170**	[38.1%]
College Bound undergrads:	**2,394**	[11.2%]

UNDERGRAD TIME TO DEGREE FY 2025 (ALL CAMPUS)

Full-time first-time new freshman students: **4.0 years**
Full-time first-time new transfer students w/ AA degree: **2.7 years**

SIX-YEAR GRADUATION RATE (2024)

Undergrad rate: **60%**

FRESHMAN RETENTION RATE (2024-2025)

WSU: **80.0%**

LOW INCOME STUDENTS (2025)

Undergrads eligible for Pell Grant:	**36.2%**
Freshman first year retention rate:	**76.2%**
Six-year graduation rate:	**51.0%**
Degrees produced:	**1,345**

DEGREES PRODUCED (FY 2025)

Bachelors' degrees: **5,178** High demand bachelors' degrees: **2,120**
Advanced degrees: **1,405** Doctoral degrees: **221** [PhD/EDD]; **334** [Prof.]

ALUMNI (2025)

Total: **258,268**
Washington: **165,915*** - 64% of total alumni **19 alumni w/location data unavailable*
Eastern Washington: **61,625** [37% of total alumni in Washington]
Western Washington: **104,271** [63% of total alumni in Washington]
****Puget Sound: **70,740** [43% of total alumni in Washington]*

WSU HEAD COUNT ENROLLMENT (FALL 2025)

Total: **25,477** head count (**23,473 FTE**)
Undergrad: **21,400** Graduate/MBA: **2,797** Professional: **1,280**

- **81.3%** in-state [**85.8%** of undergrads are in-state]
- **13.9%** out-of-state
- **4.8%** international students

PULLMAN: 16,248
Undergrad: **14,178**
Grad/MBA: **1,543**
Professional: **527**

SPOKANE: 1,218
Undergrad: **412**
Grad/MBA: **168**
Professional: **638**

EVERETT: 253
Undergrad: **235**
Grad: **18**

TRI-CITIES: 1,609
Undergrad: **1,487**
Grad: **122**

VANCOUVER: 2,694
Undergrad: **2,419**
Grad: **275**

WSU HAS OFFERED ONLINE DEGREES SINCE 1998!

GLOBAL CAMPUS: 3,455 ENROLLED IN A DEGREE PROGRAM

Undergrad: **2,669** Grad: **786**
7,570 unique students receiving some form of online education *(Fall 2025)*

22	Undergrad Majors	**13**	Graduate Degrees
25	Certificate Programs	**1**	Teaching Endorsement

WSU STATE FUNDED FTE ENROLLMENT (FALL 2025)

Total: **23,473 FTE**
Pullman – **18,256** Spokane – **1,346** Everett – **240**
Tri-Cities – **1,387** Vancouver - **2,245**

STUDENTS OF COLOR 37.7% (42.2% OF TOTAL FRESHMEN) (FALL 2025)

Pullman:	**35.4%**	Vancouver:	**37.5%**
Spokane:	**38.8%**	Everett:	**41.1%**
Tri-Cities:	**54.6%**	Global:	**40.2%**

FIRST GENERATION STUDENTS (FALL 2025) (ALL CAMPUSES)

Total: **7,470** students – **34.9%** total undergraduate enrollment
Total: **1,634** students – **37.0%** total freshman enrollment

TRANSFER STUDENTS (FALL 2025)

Total: **1,940** **77.9%** of applicants offered admission (off. adm.)

Total percentage of applicants enrolled: **55.4%**

Pullman:	**761**	**78.4%** off. adm.	Spokane:	**41**	**54.7%** off. adm.
Tri-Cities:	**182**	**79.9%** off. adm.	Vancouver:	**347**	**85.1%** off. adm.
Everett:	**76**	**66.5%** off. adm.	Global:	**533**	**77.0%** off. adm.

EMPLOYEE FTE* BY CAMPUS OF EMPLOYEE PRIMARY POSITION (FALL 2025)

	Faculty	AP/Coaches**	Classified	Total
Pullman	1452.5	1812.0	1627.3	4891.8
Spokane	275.2	275.4	184.4	735.0
Tri-Cities	118.3	70.0	51.8	240.1
Vancouver	178.1	86.4	87.8	352.3
Everett	8.2	10.0	11.0	29.2
Global	***	60.0	24.0	84.0
Total	**2032.3**	**2313.8**	**1986.3**	**6332.4**

*Includes FTE for monthly appointments only **AP - administrative professional employees
***Global Campus faculty reported in Pullman ***Includes classified and non-permanent salaried employees

BARGAINING UNIT EMPLOYEES (FALL 2025)

Total Bargaining Unit Employees: **1,707** | Total Bargaining Units: **7**

Washington State University Positioned for the Future

Over the past year, Washington State University completed an intensive, systemwide strategic discovery and re-architecture process throughout FY26. This comprehensive effort established a rigorous, data-informed foundation to secure WSU's long-term future as Washington's premier land-grant institution. Informed by extensive presidential listening sessions, direct stakeholder engagements, and the active tracking of dozens of systemwide projects and operational initiatives underway, WSU has created a clear, data-driven baseline across all six campuses, Extension offices in all 39 counties, and state-level operations.

This strategic groundwork confirms that WSU's foundational assets—its R1 research engine, 130+ year legacy of community trust, place-based health sciences, and fiercely loyal Cougar network—are genuinely world-class and anchored in six Strategic Pillar areas.

WSU's Six Strategic Pillars

- **Access & Student Success**
- **Academic Excellence & Modernization**
- **Innovation & Use-Inspired Research**
- **Systemwide Integration & Institutional Agility**
- **WSU as the 21st-Century Land Grant**
- **Elevate the Cougar Identity & Brand**

The Systemwide Redesign serves as the operating and value-creation architecture required to deliver on WSU's six strategic pillars. The pillars state where WSU is going, while the five redesign recommendations define how the system executes with five interlocking structural recommendations to accelerate institutional agility and eliminate operational duplication as follows:

- Decision-Making Authority: Establish a systemwide decision making authority and responsibility framework that replaces informal, influence-based decisions with transparent, consistent role-defined authority.
- Operational & Org Structures: Implement a centrally coordinated, locally embedded organizational model that standardizes operations through SOPs, workflows, and processes while preserving campus-level execution.
- Data & Investments: Refine systemwide KPI measures and develop a data framework that aligns metrics, funding decisions, and performance accountability.
- WSU Your Way: Create a seamless, systemwide learning experience that allows students to move fluidly across programs, campuses and modalities.
- Regionally Responsive WSU: Establish a coordinated regional engagement model aligning regional needs and external partnerships with system priorities.

WSU is shifting from reliance on individual heroics to systemic execution, ensuring financial resilience, regional responsiveness, and is focused on high-impact student, state and economic outcomes for long-term WSU success.

6 STRATEGIC PILLARS

Access and Student Success
Providing student access to exceptional, affordable and lifelong education throughout WA and the world.

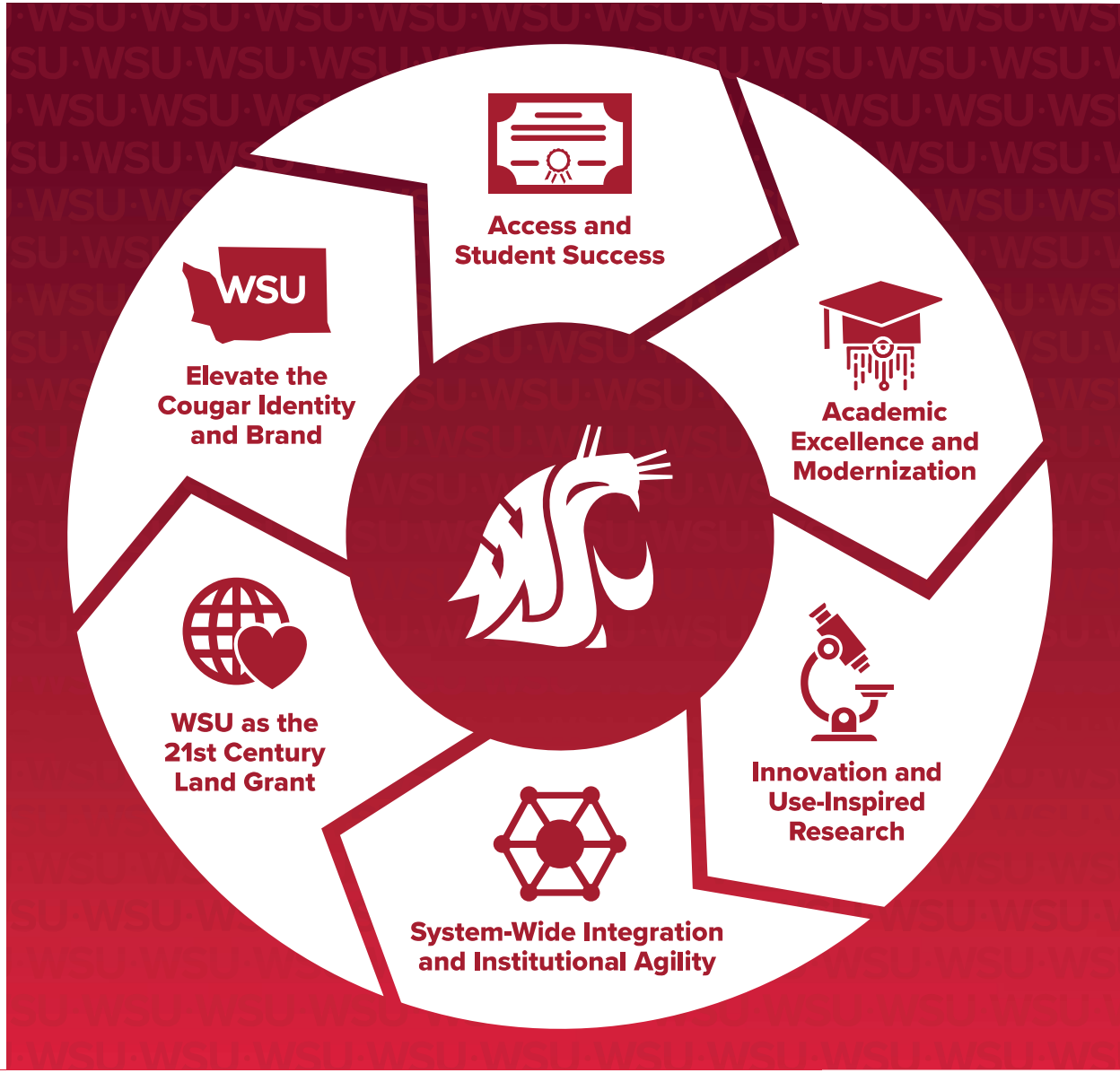
Academic Excellence and Modernization
Modernizing the WSU academic core through curricular and teaching innovation with digital tools to prepare students for the future.

Innovation and Use-Inspired Research
Expanding our role as a research powerhouse, dedicated to solving state-specific and global challenges.

System-Wide Integration and Institutional Agility
Redesigning the WSU system for fiscal transparency, strategic alignment and efficiency.

WSU as the 21st Century Land Grant
Improving the health and well-being of the communities we serve.

Elevate the Cougar Identity and Brand
Strengthening our brand for lifelong Cougar identity.



WSU STRATEGY IN MOTION

Six strategic pillars define where WSU is going. Five redesign recommendations define how the system must work to get there.

THE STRATEGIC ARCHITECTURE

The redesign is not a parallel initiative: it is the operating and value-creation architecture for executing the pillars.

WHERE WE ARE GOING | 6 STRATEGIC PILLARS

- **Access & Student Success**
- **Academic Excellence & Modernization**
- **Innovation & Use-Inspired Research**
- **Systemwide Integration & Institutional Agility**
- **WSU as the 21st Century Land Grant**
- **Elevate Cougar Identity & Brand**

HOW WE EXECUTE | 5 SYSTEMWIDE REDESIGN RECOMMENDATIONS

OPERATING SYSTEM

Decision Making Authority
Transparent, role-defined authority; align authority, accountability and results.

Operational + Organizational Structures
Centrally coordinated, locally embedded operations; common SOPs and workflows.

WSU Your Way
Seamless lifelong learner movement across programs, campuses and modalities.

VALUE CREATION

Regionally Responsive WSU
Coordinated regional engagement aligning expertise, learning and partnerships to regional priorities.

STRATEGY = DIRECTION + OPERATING DISCIPLINE + VALUE CREATION

The pillars state the outcomes WSU seeks. The recommendations create the decision rights, structures, data, learner pathways and regional platforms needed to deliver them.

PILLARS x REDESIGN: EXECUTION MATRIX

A matrix view of the connections identified in the Systemwide Redesign action plan, with concise strategic interpretation.

REDESIGN RECOMMENDATION

	Access & Student Success	Academic Excellence & Modernization	Innovation & Use-Inspired Research	Systemwide Integration & Institutional Agility	WSU as the 21st Century Land Grant	Elevate Cougar Identity & Brand
Decision Making Authority Transparent, role-defined authority; align authority, accountability and results.	STRONG	LINK	LINK	STRONG	POTENTIAL	POTENTIAL
Operational + Organizational Structures Centrally coordinated, locally embedded operations; common SOPs and workflows.	LINK	LINK	LINK	STRONG	LINK	POTENTIAL
Data & Investments Shared KPIs and trusted data tied directly to resource allocation and accountability.	LINK	STRONG	STRONG	STRONG	LINK	LINK
WSU Your Way Seamless lifelong learner movement across programs, campuses and modalities.	STRONG	STRONG	POTENTIAL	LINK	LINK	LINK
Regionally Responsive WSU Coordinated regional engagement aligning expertise, learning and partnerships to regional priorities.	LINK	POTENTIAL	STRONG	LINK	STRONG	STRONG

WHAT THE MATRIX SAYS

- Systemwide Integration & Institutional Agility is the hinge pillar: all five recommendations connect to it, and the three Operating System recommendations are especially strong.
- Regionally Responsive WSU converts the land-grant mission, use-inspired research and Cougar identity into visible regional value.
- WSU Your Way is the principal execution vehicle for Access & Student Success and Academic Excellence & Modernization.
- Data & Investments is the strategic control system: shared KPIs connect priorities, investment choices and performance.

WSU Enterprise Risk Management

The University's Compliance and Risk Management program is tasked with identification of risks in concert wit the campus community, assessing the impact, likelihood and imediacy of each risk, and working wtih risk owners to develop a plan to mitigate risks if possible and within budget reality. The University cannot manage risk to zero, but must be aware of the potential outcomes of risk across the system. The Chief Compliance and Risk Officer regularly reports back to the Board of Regents. The ERM program at WSU is undergoing a redesign and build out of the previous risk register, under which the previous risks are now grouped as component risks of the larger risk domain. Due to this transition, the ERM risk report presents the new risk domains and the scores for those components within each domain that placed in the top risks in the 2026 process. THe work below is a brief summary of actions in the prior year and expected in FY27. It is not an exhaustive list of mitigation efforts underway.

University Risk Domain and Executive Owner			
RISK DOMAIN: SYSTEM RE-DESIGN **Executive Owner - President**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
System-Wide Redesign (Transition)	6	System-wide redesign process conducted in the 2026 fiscal year resulted in five recommendations concerning 1) Decision Making Authority, 2) Coordination Mechanisms, 3) Data & Investments, 4) WSU Your Way, and 5) Regionally Responsive WSU. The leadership team will now prioritize actions, align resources and investments, and thoughtfully sequesnce implementation.	**Medium**
RISK DOMAIN: COMMUNITY ENGAGEMENT **Executive Owner - President**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Statewide Campuses	29 Previously Town & Gown	The chancellor model for statewide campuses - Everett, Tri-Cities, and Vancouver - was discontinued with those campuses now led by a single Executive Vice President. Analysis of the academic portfolio with RPK started at the Tri-Cities campus is underway at Everett and Vancouver to optimize academic offerings for those locations.	**Low**
State and Federal Communities		Campus advisory councils are being repositioned to support WSU statewide. Office space in Seattle was funded to support a presence on the West Side.	**Low**
Cooperative Extension		Newly added component risk. Mitigation strategy not yet available.	**Low**
RISK DOMAIN: ATHLETICS **Executive Owner - President**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
New Conference/ Pac-12 Transition	3	The Board of Regents approved a one-time allocation of $20M to support Cougar Athletics for the 2027 fiscal year. The source of funds is to be determined, but will not be supported by state or tuition funds. Additional investments have been made in staffing to enhance fundraising and revenue generation. Gesa Field capital project, funded by philanthropy and strategic debt placement, moved to completion to support the student athlete and gameday experience.	**Medium-High**
Name Image and Likeness (NIL)			**Medium-High**
Financial Model/ Facility Debt			**Medium-High**
Competitiveness			**Medium-High**
Athletics Operations			**Medium-High**

University Risk Domain and Executive Owner			
RISK DOMAIN: STUDENT LIFECYCLE **Executive Owner - Provost**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Application Rates (Enrollment Trends)	2	Investments made to support enrollment CRM enhancements, recruitment optimization, and financial aid leveraging through College Vine and EAB. Partnered with the National Institute for Student Success (NISS) to support student retention efforts. Undergraduate education reform in development. With existing resources, Provost's Office has hired a new position, Vice Provost for Undergraduate Education.	**High**
Graduation rates	5		**Medium**
Retention Rates			**Medium**
RISK DOMAIN: RAPID TECHNOLOGY CHANGE **Executive Owner - Provost**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Artificial Intelligence (AI)	7	This spring, the first WSU Global Summit convened to bring together technology leaders, higher-education innovators, faculty, staff, students and policymakers to explore he future of education at WSU. The Summit emphasized digital fluency, workforce alignment, and forward-looking innovation. The second Global Summit is scheduled for April 2027. Newly funded university AI initiatives include CollegeVine and Workday Agentic AI. The Provost's Office is currently building a WSU AI Council. The VP for Information Technology and CIO has developed an AI for Executives bootcamp.	**Medium**
RISK DOMAIN: STUDENT BELONGING & WELLBEING **Executive Owner - Provost**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Student Behavior, Wellbeing, and Access to Health Care	16	New funding of $40K for FY27 to support StopHazing Consulting contract. Student services model transitioned to a more system model to support improved access to services and consistency across campuses.	**Medium**
RISK DOMAIN: DATA GOVERNANCE **Executive Owner - Provost**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Data Governance & Institutional Oversight	25	Within current resources, the Provost's Office hired a Special Assistant to the Provost for Data Strategy. Position is focused on developing a data governance plan.	**Low**

University Risk Domain and Executive Owner			
RISK DOMAIN: EFFECTIVE FINANCES **Executive Owner - EVP for Finance & Operations/CFO**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Financial Sustainability	1	The Board of Regents approved a balanced FY27 budget on May 18, 2026. Nearly $12M in unit budgets was reallocated to cover required cost increases and strategic initiatives. The Spokane Campus Adminstrative Unit and academic colleges were realigned with the Provost and EVP/CFO to manage budget expectations and reduce deficit spending. The BAVI/Range clinical enterprise was transitioned to the University as WSU Health with more budget oversight. University units in deficit were required to meet monthly with leadership in FY26 and continue in FY27 to ensure that planning is in place to resolve structural budget challenges. The majority of the new Carryforward Surtax was utilized to mitigate known operating deficits to protect working capital.	**High**
Effective Financial Management	17	Funding received for a new position for Controller's Office to manage financial reporting and for Workday's Agentic AI tools. Implemented monthly unit-level attestations to ensure oversight of decentralized budgets. Recognizing minimal staff, expected service levels, and prior budget cuts Business and Financial Services units did not receive additional budget reductions for FY27.	**Medium-Low**
Robust and Timely Financial Reporting	21		**Medium-Low**
RISK DOMAIN: PHYSICAL INFRASTRUCTURE **Executive Owner - EVP for Finance & Operations/CFO**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Sufficient University Physical Infrastructure	9	New funds allocated in FY27 to support expansion of commercial insurance for campus facilities for new structures and annual increases. New M&O funding provided for Schweitzer Engineering Hall and USDA ARS facility. Annual increases in utitity costs covered. Additional funding of $250K provided for an elevator contract for the Pullman Campus. The University received $16.4M in new state capital funds to support deferred maintenence, the Spokane Team Health Facility and four projects within CAHNRS. Pullman Facilities Operations aligned with the Spokane Campus to ensure efficient use of limited resources. A space optimization study was completed for the Spokane Campus to direct placement of the Team Health project and consider future leasing possibilities.	**Medium**
Campus and Workplace Safety	18	Active Shooter insurance coverage continued. New recurring funds received totalling $55K for weapons detection licensing for event screening, law enforcement academy training, threat assessment tools, and Clery Report operations and training. Law Enforcement did not receive additional budget cuts for FY27.	**Medium-Low**
Disaster Preparedness, Planning and Business Continuity	20	Environmental Health and Safety along with Emergency Management are participating in statewide emergency operations for recent wildfire aftermath. Business continuity plans are being updated in alighment with responsible units, climate related vulnerabilities under identification to support strengthening insitutional resilience.	**Medium-Low**

University Risk Domain and Executive Owner			
RISK DOMAIN: COMPLIANCE **Executive Owner - EVP for Finance & Operations/CFO**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Title IX, Title VI, ADA Compliance	22	New recurring funding of $390K and non-recurring funding of $2M was allocated to address digital accessibility compliance. Civil rights compliance plan implemented to address Federal changes. Recognizing limited resources and prior budget cuts, Compliance and Risk Management did not receive a budget reduction for the 2027 fiscal year.	**Medium-Low**
Regulatory and Legal Compliance (Federal and State)	24		**Low**
RISK DOMAIN: FACULTY/STAFF MANAGEMENT **Executive Owner - EVP for Finance & Operations/CFO**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Labor Relations	13	Completed 3 bargaining contracts: Post-Docs, WSU Police Guild, and IUOE(steamplant workers). Funded Summit Law contract for outside counsel to negotiate appropriate contracts. Funded 35% increase to Graduate Student medical insurance maintaining stability for this population.	**Medium**
Faculty and Staff Morale	15	Funded faculty merit pool equal to approximately $2M. Implemented faculty merit process for FY26 and continued in FY27. In FY26 funded exceptional merit pool with an additional $500K. Created targeted communication channels by role. Increased communication and transparence of decision making.	**Medium**
Employee Recruitment and Retention	19	Tenure and promotion funded for FY27 at $900K. Additional $140K provided for new benefits director. Invested in recruitment sourcing tools based on ROI per click/candidate.	**Medium-Low**
Employee Professional Development and Training	31	Permanent funded Percipio learning management tool. Internal conference, Elevating Cougs, had over 700 participants and is considered a pillar of employee engagment and professional development. Increased compliance ratings for required training through increased communication to leadership	**Low**
Employee Separations	26	Voluntary separations remained steady in FY26 while involuntary separations increased due to budget reductions.	**Low**
RISK DOMAIN: CYBERSECURITY & IT GOVERNANCE **Executive Owner - VP for Information Technology/CIO**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Identity Compromise (Cybersecurity)	8	Funded cyber insurance renewal. Completed first steps of CMMC certification. Within existing resources and building upon current “defense in depth” strategies, ITS has implemented new services and solutions including 1) Introduced visual authentication to bring social engineering-based identity theft to near zero; 2) Implemented a state-of-the art security information and event management (SIEM) system that bring new AI-based behavioral analytics to our toolset; 3) Introduced new IT policy framework that aligns WSU policy with the National Institute of Standards and Technology (NIST) best practices; and 4) Created formal structures that ties the Chief Information Security Officer’s (CISO’s) office with IT governance to develop data classification and process standards.	**Medium**
Institutional Disruption (Cybersecurity)			**Medium**
Strategic Resource Targeting (Cybersecurity)			**Medium**
IT Governance & Institutional Oversight	11		**Medium**

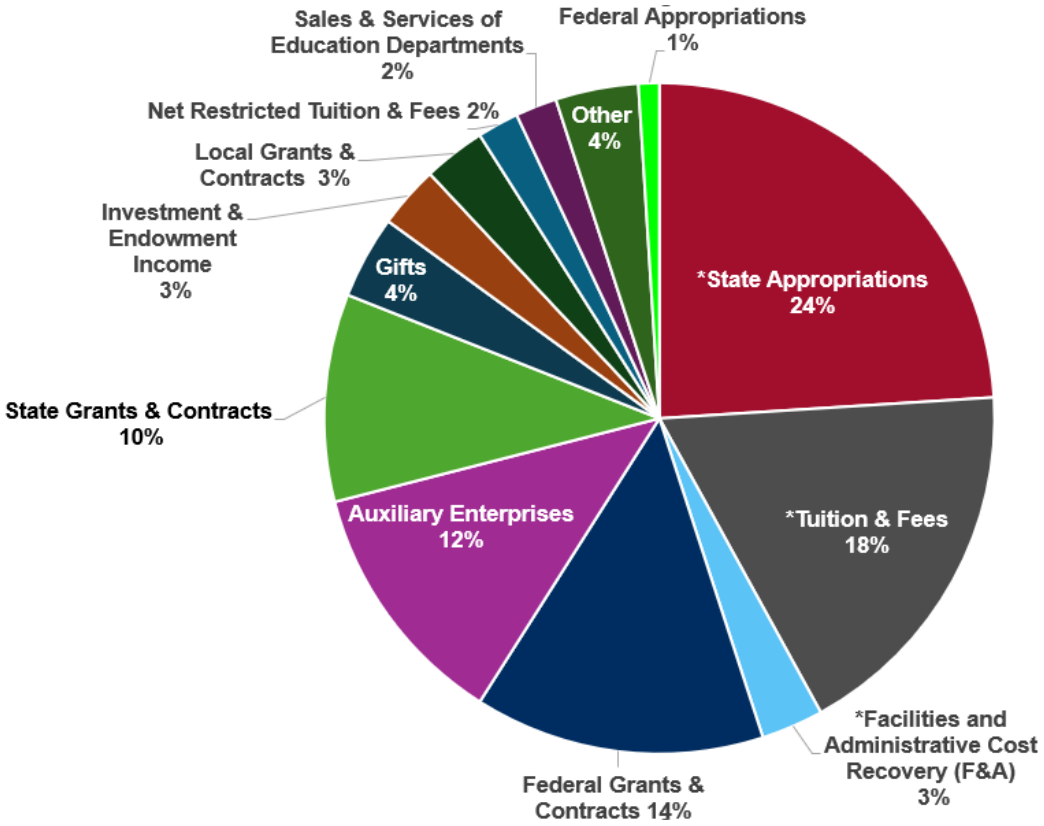
University Risk Domain and Executive Owner			
RISK DOMAIN: MARKETING/COMMUNICATIONS **Executive Owner - VP for Communications and Strategy**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Strategic Communications	4	Marketing and Communications received $1M in new recurring funding and $1.5M in non-recurring funding to support the system wide media strategy. Recognizing the need for brand marketing, the operating budgets for Marketing and Communications were not further reduced in FY27.	**Medium-High**
RISK DOMAIN: POLITICAL CLIMATE **Executive Owner - VP for External Affairs and Government Relations**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Political Climate and Social Change	10	New funding of $208K provided to establish an Eastern Washington Director of Community Relations. Operating budget and carryforward funding authorized to support the Legislative & Congressional Staff Tour.	**Medium**
Federal Relations		New funding provided to secure contract with Cornerstone. USDA ARS Facility completed. Success in securing earmarks including Program for Aquatic Excellence.	**Medium**
RISK DOMAIN: RESEARCH GROWTH **Executive Owner - Vice President for Research**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Research Grants Management (non-financial)	12	Launched President's Big Ideas Initiative in fiscal year 2026. Additional operating funding provided to the Libraries to cover the renewal of core scholarly journal agreements and to the College of Arts and Sciences to support start-up costs for new faculty. Federal Earmarks secured for Program for Aquatic Excellence. The USDA/ARS facility is complete. Purchase was completed on the Ignite Facility in Spokane. Two research-focused capital projects are underway - the CAHNRS digester and Wenatchee Tree Fruit Facility. Operational workflow improvements made to better support research proposal submission and tracking and ability to respond to sponsor requirements.	**Medium**
Intellectual Property Management	32		**Low**
RISK DOMAIN: RESEARCH COMPLAINCE **Executive Owner - Vice President for Research**			
Component Risks	**2026 Component Risk Rank**	**Enterprise Risk Mitigation & Investments in FY27 Budget**	**2026 Component Risk Characterization**
Research Security and Integrity	14	New recurring funding of $250K received to support Sherlock Government for Cloud Services for CMMC Certification. Additional funding of $230K was added for the Dodgen reactor maintenance contrac. The Dodgen Hot Cell facility is nearing completion. New state capital funds are requested in the 27-29 biennium to support updates to the Dodgen Infrastructure. Oversight and risk assessment of higher risk projects implemented, improved security safeguards and protection of sensitive research environments, strengthened post protocol compliance oversight.	**Medium**
Research Compliance	27		**Low**

Executive Summary

Fiscal Year 2027 Operating Budget

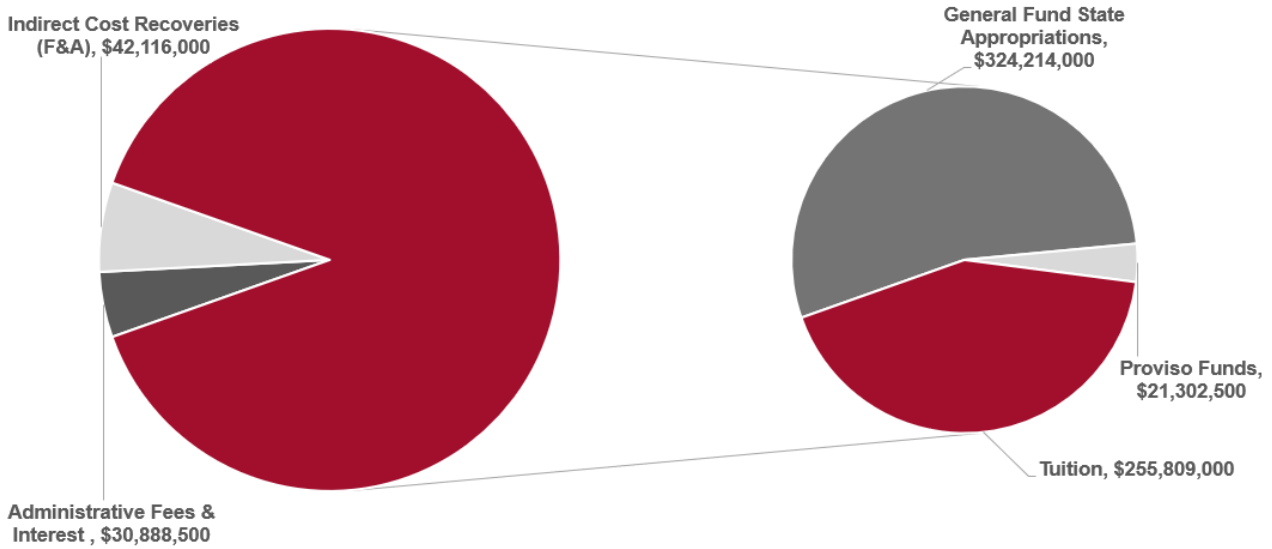
Washington State University's total operating budget for fiscal year 2027 is approximately $1.36 billion *(Figure 1).* Core Funds—consisting of state appropriations, net tuition revenue, facilities and administrative (F&A) cost recoveries, administrative fees, and interest income—account for approximately 45% of the total budget. The remaining budget is supported by other major funding sources, including sponsored research grants and contracts, self-sustaining auxiliary enterprises such as Cougar Athletics, housing, and dining, as well as philanthropic contributions. Many of these funding sources are restricted in their use and must be applied to specific programs or activities in accordance with donor intent or regulatory requirements.

FY27 Total Operating Budget – $1.36 Billion – Figure 1



The FY27 core funds budget is $674.3 million. State appropriations and net operating fees together comprise 89% of the Core Funds budget *(Figure 2).* Net operating fees represent the portion of tuition revenue available for general operations, calculated after deducting tuition waivers and the state-mandated 4% contribution to the institutional aid fund. These funds are a primary resource for supporting WSU's instructional mission and academic operations.

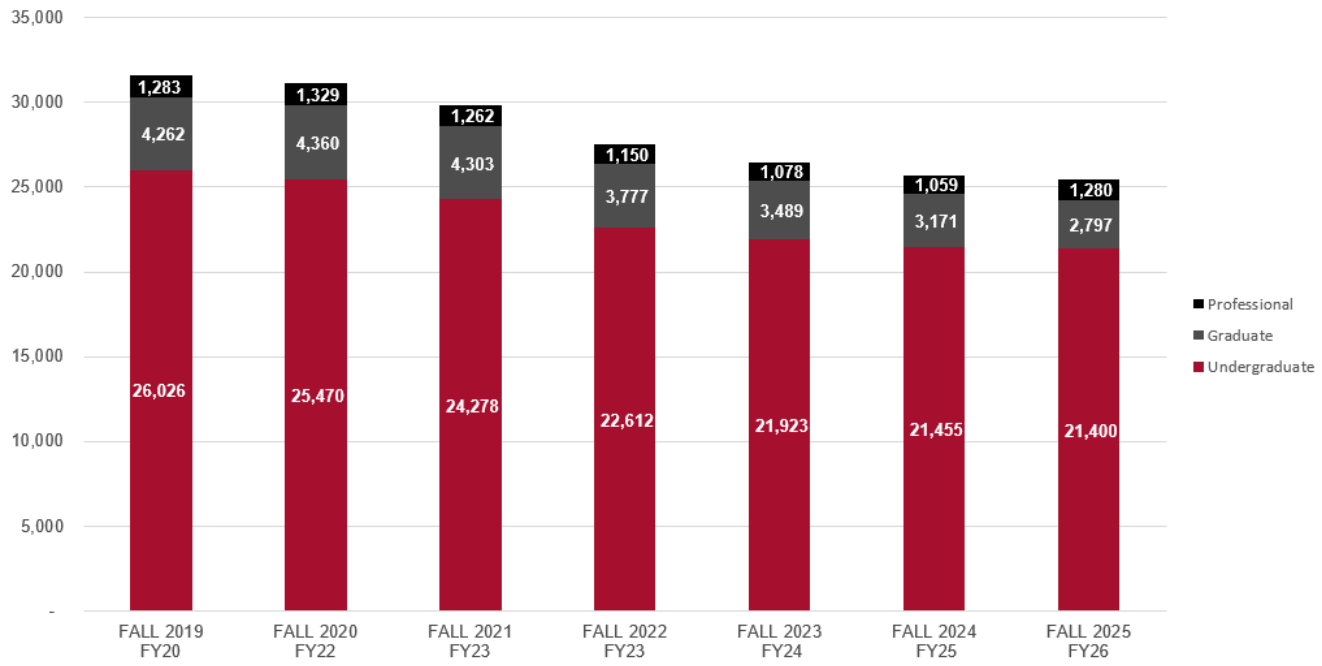
FY27 Core Funds Budget - $674,330,000 – Figure 2



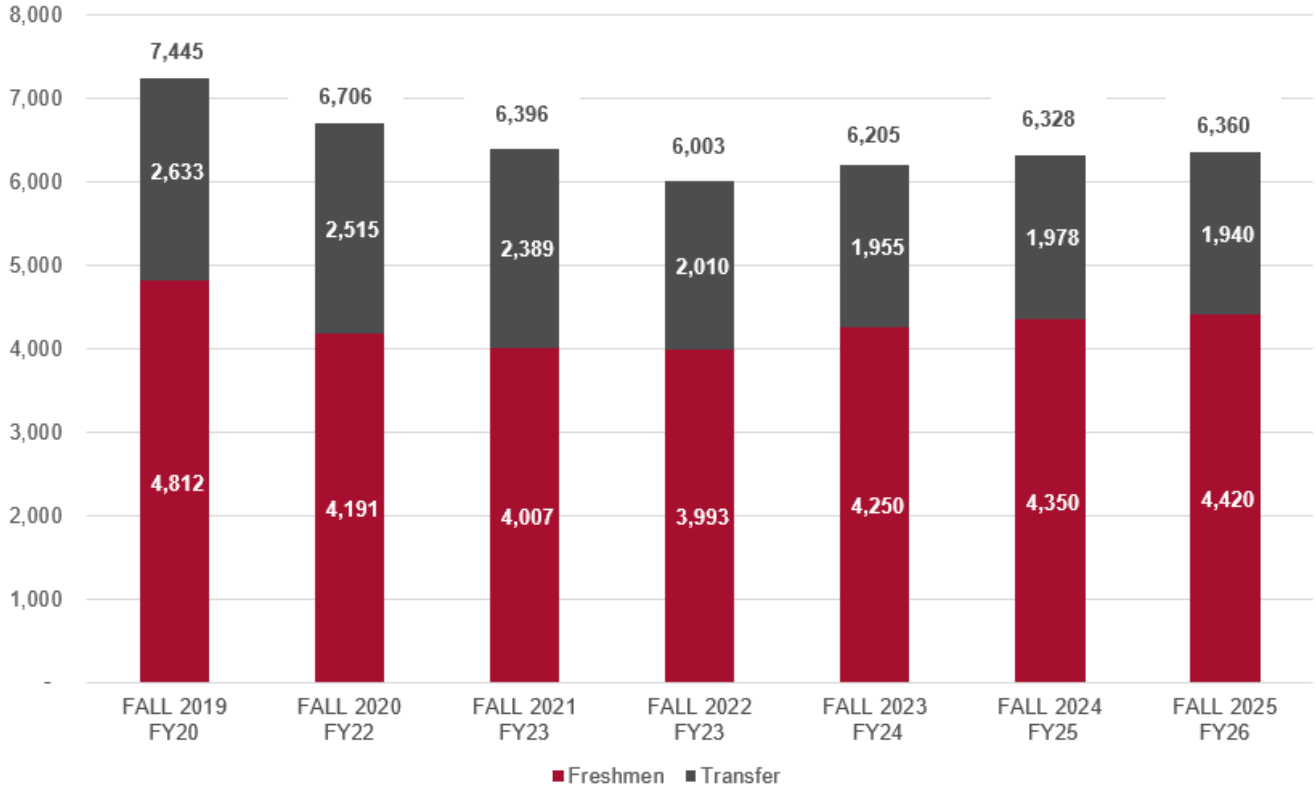
In FY26, undergraduate and graduate enrollment declined by 1.7%, whereas professional enrollment increased by 20.9%, nearing FY21 levels. Since Fall 2019, overall enrollment has fallen by 18.2%. However, new student enrollment is beginning to stabilize, with an overall increase in freshman and transfer student numbers (see Figures 3 and 4).

With a 3.3% tuition increase effective for the 2027 fiscal year and a projected 1% decline in enrollment, net revenue from student enrollment is expected to grow compared to the previous year. To better manage net tuition generation, a formal student financial aid-leveraging analysis is underway and is expected to be in place for FY28.

Fall Enrollment Trend - Figure 3



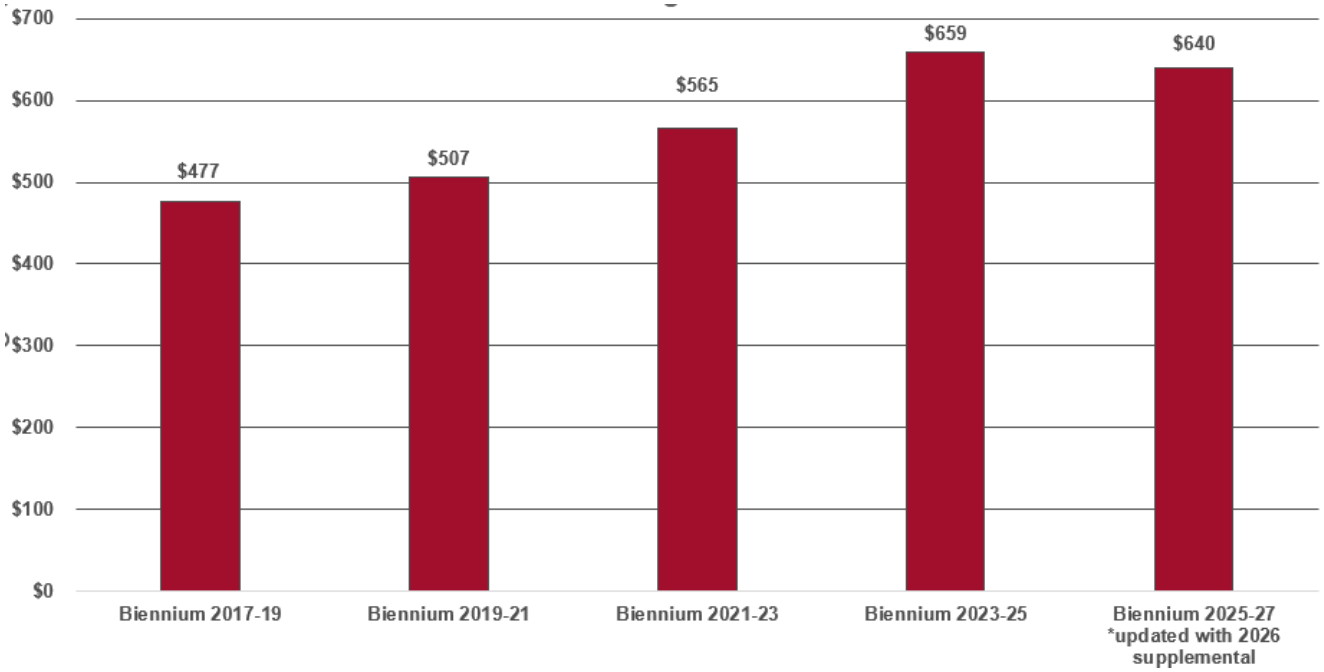
New Student Enrollment Trend - Figure 4



State appropriations to Washington State University consist of two key components: the General Fund State appropriation and Proviso Funds. The General Fund portion supports the university's core academic mission and operations and is available for allocation across the institution. Proviso Funds, by contrast, are specifically designated in the state budget for targeted purposes. Proviso Funds represent approximately 6% of WSU's total $345 million in state appropriations for FY27.

Over the past decade, state appropriations to WSU have grown steadily. From the 2017–19 biennium to the 2025–27 biennium, appropriations increased by 34%, rising from $477 million to $640 million. However, funding declined between the 2023-25 and 2025-27 biennia, primarily due to annual reductions in the 2025-27 biennium, including a mid-biennium reduction for the Institute for Northwest Energy Future (INEF) proviso (Figure 5). In most years, appropriation increases were targeted for specific purposes, such as compensation or new activities or programs, leaving minimal support for the rising cost of daily operations.

State Operating Appropriations – Figure 5



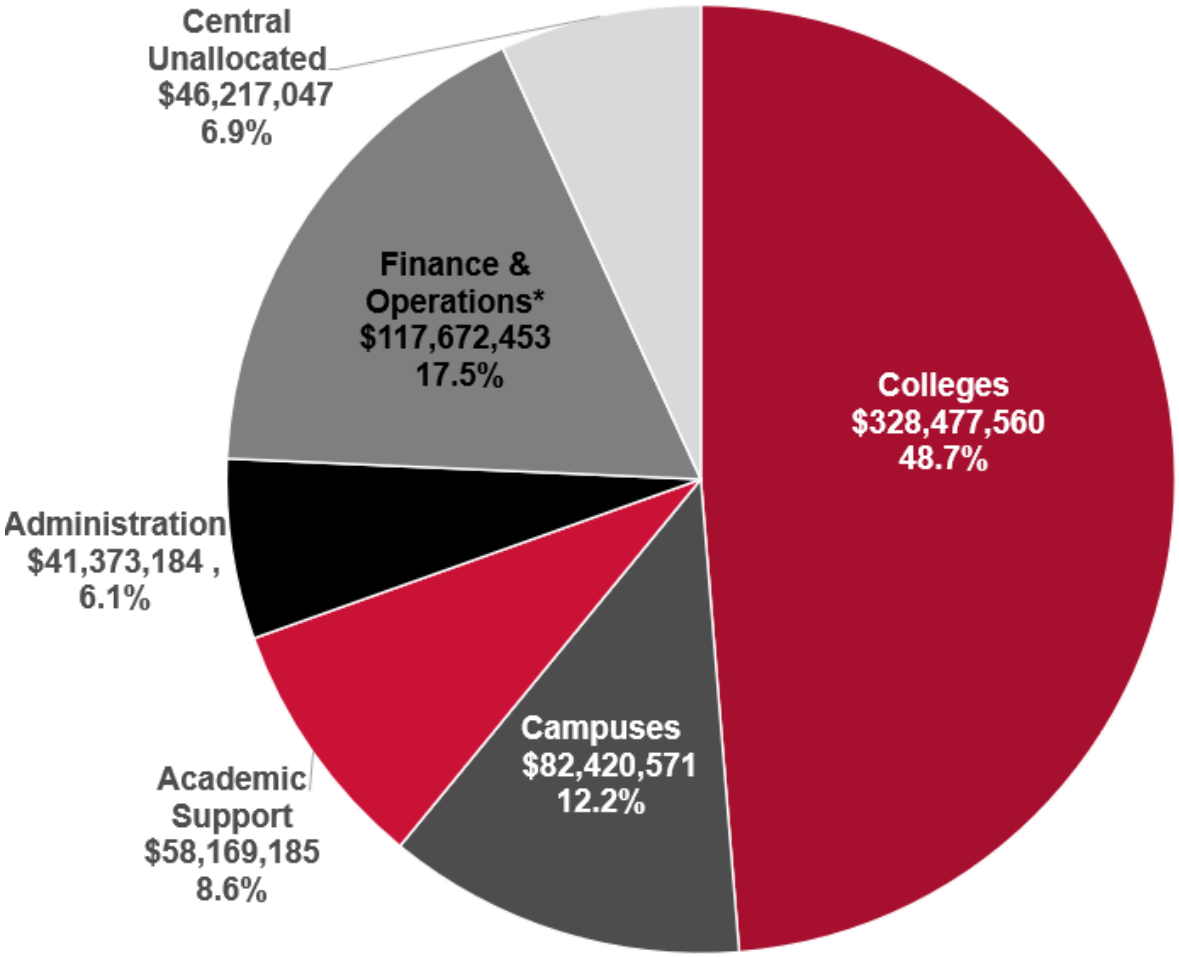
In addition to state appropriations and net operating tuition, two other core fund revenue sources are available for allocation to operating units: indirect cost recoveries, also known as Facilities and Administrative (F&A) cost recoveries, and administrative fees and interest (AFI). Together, these sources account for 11% of the FY27 Core Funds operating budget.

Nearly half of WSU's FY27 operating budget is allocated to the university's colleges, reflecting the institution's commitment to its academic mission *(Figure 6).* Finance & Operations accounts for 17.5% of the budget and are primarily based on the Pullman campus. These units include Finance and Business Services, Facilities Services, Information Technology, Human Resource Services, Public Safety, Finance Operations, Pullman utility costs, quarterly distributions of F&A to units throughout the year, and other essential functions that support financial and operational activities across the WSU system.

System campuses, including Everett, Spokane, Tri-Cities, Vancouver, and Global, represent 12.2% of the total. Academic Support accounts for 8.6% of the budget and encompasses system-wide offices, including Enrollment Management, the Graduate School, International Programs, WSU Libraries, and Student Affairs on the Pullman campus.

The remaining 6.1% is allocated to central Administration, which includes the Office of Research, President's Office, Board of Regents, Attorney General's Office, Tribal Relations, Internal Audit, Government Relations, University Development, and Marketing and Communications.

FY27 Core Funds Budget – Figure 6



Fiscal Year 2027 Budget Development Process

Budget development, implementation, execution, analysis, and reporting form a continuous cycle, with planning for the next year beginning as the current academic year starts. The FY27 core funds budget development process began in September 2025, with the tuition-setting discussion at the Board of Regents, informed by the state-mandated cap on annual tuition increases. Each Finance & Administration committee of the Board of Regents includes a financial performance update that provides periodic budget performance-to-actual reporting and considers the impact on future financial decisions. In December 2026, the administration conducted a mid-year review of every operating unit in anticipation of managing reduced revenue and likely budget reductions. Units reviewed budgets monthly and submitted an attestation documenting their work each month.

The FY27 Core Funds budget development process was informed by these guiding principles:

- Evaluating existing administrative structures, services, and academic programs to ensure financial sustainability.

- Encouraging a data-informed approach to assess program investments and student services.
- Recognizing the varied resource needs, autonomy, and service expectations across campuses, colleges, schools, and administrative/support units.
- Aligning financial planning with President Cantwell's strategic pillars, including evaluation of revenue challenges, cost changes, and institutional risks.
- Clarifying the connection between resource allocation and outcomes.
- Continuing emphasis on responsible financial management under University Policies and Procedures Manual 30.01, Policy on Budget Responsibility, including consequences for deficit spending.
- Balancing the need for faculty and staff recruitment, retention, and development with revenue growth, operational efficiencies, and resource reallocation.

For the third year, unit budget hearings were held in the spring, providing a forum for transparent discussion and strategic evaluation of financial needs across the university. Held from March 23-30, these hearings spanned 19 hours and included presentations from 34 academic and administrative units.

To ensure consistency and preparedness, units were given templates in advance and asked to model the impact of potential reductions at 3%, 5%, and 10% levels. They were also asked to project their FY26 year-end fund balances and submit requests for essential or strategic funding needs.

The hearings were facilitated by a university leadership team that included:

- Dr. Elizabeth Cantwell, WSU President
- Dr. Chris Riley-Tillman, WSU Provost and Executive Vice President
- Leslie Brunelli, Executive Vice President for Finance & Operations and CFO
- Dr. Tracy Klein, Chair of the Faculty Senate and Professor of Nursing
- Dr. Ken Roberts, Chair-Elect of the Faculty Senate and Professor and Chair of the Department of Translational Medicine and Physiology, ESF College of Medicine

The leadership team was supported by the following staff members from the Office of Finance and Operations:

- Matt Skinner, Vice President for Finance and Business Services and Deputy CFO
- Carrie Johnson, Assistant Vice President for Budget and Planning

The required outcome of the budget hearings was to develop a balanced FY27 operating budget amid several fiscal pressures. State funding support was directly reduced by $2.7 million. The State allocated an additional $3.8 million in funding, which is primarily passed through WSU to cover state-assessed central service charges, and does not constitute new funding support for the university. The State also appropriated $4.2 million for a required 2.0 percent general wage increase for classified employees and left sufficient funds for only a 1.0 percent increase for faculty and administrative professional employees. As of the publishing of this first budget overview, the State OFM is still adjusting schedules, and the WSU Budget Office will continue to reconcile and monitor finalization of the budget schedules through the summer.

The legislature executed a fund transfer to create savings on the state operating budget for the current biennium. The budget tactic shifted funding for minor works in the 2025–27 capital

budget from the building account to state bonds. Then, the building account revenues were used to offset reductions in the state funding for operations. For Washington State University, this change represented a $45 million shift from state appropriation to building-fee tuition over the two-year period. The budget transfer created one-time savings for the state and is considered net-neutral to WSU for the current biennium.

For FY27 planning purposes, net operating fee revenue is projected to increase by $11.7 million, driven primarily by two factors: actual FY26 tuition revenue exceeded the budgeted level due to higher-than-budgeted enrollment, and the 3.3 percent tuition increase implemented for FY27 is expected to add to that growth. The FY27 tuition forecast also assumes a modest 1% decline in enrollment.

Administrative fees and interest sources are estimated to be $1.7 million lower than the FY26 budget, as interest rates and available fund balances for investment are expected to decline. The ongoing evolution of the extramural funding landscape is putting downward pressure on Indirect Cost Recoveries (F&A), which are projected to decline by $2.3 million from the FY25 budget, or about 5%. These revenue pressures are compounded by rising institutional costs driven by inflation and increased compliance requirements. Forecasts for FY27 net tuition revenues, indirect cost recoveries, F&A collections, and administrative fees and interest were aligned with the projected 2026 fiscal year-end as of April 30, 2026.

FY27 Budget Development – Recurring Funding Plan - Sources – Figure 7

Estimated Net Tuition Funds		
FY26 Tuition Budget to Actual	$	5,896,000
FY27 Estimated New Tuition Funds	$	5,809,000
Total Estimated Net Tuition Funds	**$**	**11,705,000**
State Appropriations		
State Appropriations Reduction	$	(2,681,000)
Other State Appropriation Change	$	3,783,500
FY27 State Compensation Funding	$	4,262,000
Total Net State Appropriations Change	**$**	**5,364,500**
Interest Income Reduction	**$**	**(1,736,000)**
Indirect Cost Recovery (F&A)	**$**	**(2,334,000)**
Total Estimated Revenue Change	**$**	**12,999,500**
Reallocation from Strategic Budget Reductions	**$**	**11,675,697**
Total Estimated Recurring Sources Change	**$**	**24,675,197**

Reduction Scenarios from Budget Hearings	
-3%	(13,481,593)
-5%	(22,469,322)
-10%	(44,938,645)

Following the budget hearings, an additional $11.7 million became available through strategic reallocations, bringing the total available core funds for addressing university funding needs to $24.7 million *(Figure 7)*. The $11.7 million reallocation is 2.6% of the ending FY26 core funds baseline subject to reduction (Figure 8). The impact of these reductions varied by unit category, ranging from 0.7% for colleges—which account for 51% of the FY26 core funds baseline budget subject to reductions—to 11.1% for campus budgets that make up 18% of that total.

Core Funds Reductions – Percentage of Baseline Subject to reduction – Figure 8*

Division	FY26 Ending Core Funds Baseline Subject to Reduction	Division % of FY26 Baseline Subject to Reduction	Recurring Reduction	% of Baseline Reduced
Colleges	**212,413,596**	**51%**	**(1,432,673)**	**-0.7%**
Campuses	**76,630,695**	**18%**	**(8,484,838)**	**-11.1%**
Academic Support	**44,607,695**	**11%**	**(495,672)**	**-1.1%**
Administration	**26,519,389**	**6%**	**-**	**0.0%**
Finance & Operations	**56,774,242**	**14%**	**(1,262,514)**	**-2.2%**
Central General Expense*	**32,440,827**	**Excluded**	**-**	**0.0%**
	449,386,444	**100%**	**(11,675,697)**	**-2.6%**

* Some portions of the total core funds budget are not included in the baseline budget used to calculate reductions, such as state proviso appropriations, benefits pool, general university expenses, Pullman utilities, and formulaic distributions of indirect cost recoveries to departments and colleges, calculated under UPPM 40.30.

During the budget hearing cycle, the University received unit funding requests totaling $39.3 million. Eighty-four percent of that amount was requested to meet recurring activities. Recurring funding of $27.9 million was allocated for FY27. Of this amount, $9.4 million, or 34%, was allocated for compensation and benefit increases, $3.6 million for maintenance and operations, $3.8 million for state central service changes, $3.1 million for health sciences and statewide campus tuition agreements, $2.2 million for administrative investments, $1.8 million for academic and research investments, and $1.0 million for a system-wide marketing strategy. A $801,886 contingency was set aside for variation in core fund revenues throughout the year. Finally, a $3.2 million shift to F&A funds to reflect the projected decline in F&A revenue, as well as to fund an additional $738,925 in research-related investments in data management, infrastructure research facilities maintenance support, research award generation, and partial support for the renewal of core scholarly journal agreements.

FY27 Budget Development – Recurring Funding Plan - Uses

Compensation & Benefits	$	9,367,822
Maintenance & Operations	$	3,621,900
State Central Services Flow Through + State Reconciling Items	$	3,880,500
Health Sciences and Statewide Campuses Tuition Agreements	$	3,127,549
Administrative Investments	$	2,198,890
Academic and Research Investments	$	1,838,581
Marketing - System Wide Media Strategy	$	1,000,000
Risk, Compliance and Insurance	$	683,256
Finance & Operations	$	610,000
Enrollment Management	$	755,038
Contingency	$	801,886
Heritage Orchard Program	$	63,000
Shift to F&A	$	(3,273,225)
New Recurring Funded Uses	**$**	**24,675,197**
New Recurring Sources - New Recurring Uses	**$**	**-**

Overall, the $24.7 million increase in recurring sources was consumed by budgeted new current uses of $ 24.7 million.

FY27 Budget Development – Non-Recurring Funding Plan

Estimated Net Tuition Funds - Available for One-Time Use		
FY26 Tuition Budget to Actual	$	5,896,000
Total Estimated Non-Recurring Available	**$**	**5,896,000**
Risk, Compliance and Insurance		2,042,800
Marketing		1,500,000
Administrative Investments		240,000
Academic and Research Investments		500,000
New NON-Recurring Funded Requests		**4,282,800**
BALANCE	**$**	**1,613,200**

Non-recurring funding approved is covered by a $5.9 million positive variance in FY26 tuition above the budgeted level is expected to create the one-time funding gain for FY26.

FY27 represents seventh consecutive year of budget reductions following the pandemic. WSU has a history of success despite lean budgets but acknowledges growing demands and expectations for funding to advance the strategic priorities of WSU, sustain instruction, research, and service as well as the administrative support functions that enable achievement of the mission.

FY27 Core Funds Budget Planning

	FY26 Total	% Reduction	Recurring Reduction	New and Other Recurring and One-Time Allocations	FY27 Initial Budget (Adaptive Planning)
Colleges					
College of Agricultural, Human, & Natural Resource Sciences	48,458,432	1.0%	(484,584)	18,170,537	66,144,385
College of Arts and Sciences	45,876,852	0.0%	0	16,716,921	62,593,773
Carson College of Business	15,066,249	1.0%	(150,662)	4,872,815	19,788,402
Murrow College of Communication	5,571,030	1.0%	(55,710)	3,320,973	8,836,293
College of Education	8,300,777	1.0%	(83,008)	2,664,555	10,882,324
Voiland College of Engineering and Architecture	27,259,624	0.0%	0	12,422,449	39,682,073
College of Veterinary Medicine	25,759,717	1.0%	(257,597)	31,736,413	57,238,533
Elson S. Floyd College of Medicine	24,029,246	0.0%	0	23,718,983	47,748,229
College of Nursing	7,131,506	1.0%	(401,112)	3,835,499	10,565,893
College of Pharmacy & Pharmaceutical Sciences	4,960,163	0.0%	0	2,579,960	7,540,123
Colleges - TOTAL	**212,413,596**	**0.7%**	**(1,432,674)**	**120,039,106**	**331,020,028**
Campuses					
Everett	3,045,736	10.0%	(304,574)	2,264,678	5,005,840
Global Campus	1,631,641	3.0%	(48,949)	764,125	2,346,817
Spokane - Administrative Support Units	9,083,693	0.0%	0	4,852,751	13,936,444
Tri-Cities	21,527,522	9.0%	(1,930,000)	7,467,401	27,064,923
Vancouver	41,342,103	15.0%	(6,201,315)	452,698	35,593,486
Campuses -TOTAL	**76,630,695**	**11.1%**	**(8,484,838)**	**15,801,653**	**83,947,510**
Academic Support					-
Provosts Office	12,832,439	1.5%	(192,487)	5,736,064	18,376,016
Student Affairs - Pullman	5,868,935	1.5%	(88,034)	8,167,121	13,948,022
Libraries	11,941,413	0.0%	0	(4,065,519)	7,875,894
Graduate School	2,822,946	2.0%	(56,459)	696,873	3,463,360
International Programs	1,687,513	1.0%	(16,875)	610,142	2,280,780
Enrollment Management	9,454,449	1.5%	(141,817)	3,356,685	12,669,317
Academic Support - TOTAL	**44,607,695**	**1.1%**	**(495,671)**	**14,501,365**	**58,613,389**
Administration					-
Presidential Units	5,306,780	0.0%	0	1,784,111	7,090,891
Office of Research	11,088,404	0.0%	0	5,347,331	16,435,735
Office of External Affairs and Government Relations	2,033,589	0.0%	0	467,999	2,501,588
University Development	3,144,296	0.0%	0	3,671,192	6,815,488
University Marketing and Communications	4,624,263	0.0%	0	3,728,034	8,352,297
Athletics	322,057	0.0%	0	133,498	455,555
Administration - TOTAL	**26,519,389**	**0.0%**	**0**	**15,132,165**	**41,651,554**
Finance & Operations					-
Facilities	20,854,239	3.0%	(625,627)	8,346,602	28,575,214
Central (General Expense and Unallocated)	32,489,828	0.0%	0	44,036,330	76,526,158
Finance Operations	3,252,102	1.5%	(48,782)	2,780,481	5,983,801
Public Safety, Business Affairs and Campus Operation	2,807,123	0.0%	0	991,156	3,798,279
Business and Financial Services	5,904,511	0.0%	0	8,218,228	14,122,739
Information Technology	19,603,516	3.0%	(588,105)	3,688,282	22,703,693
Human Resource Services	4,352,751	0.0%	0	3,034,884	7,387,635
Finance & Operations - TOTAL	**89,264,070**	**2.2%**	**(1,262,514)**	**71,095,963**	**159,097,519**
Grand Total	**449,435,445**	**2.8%**	**(11,675,697)**	**236,570,252**	**674,330,000**

WSU All-Funds Budget

For the first time, WSU has created an estimate All-Funds Budget for the 2027 fiscal year at the unit level. An All-Funds Budget approach is a comprehensive financial framework that presents an enterprise-wide view of the University by incorporating all operating, restricted, auxiliary, contracts and grants, and other revenues into a single unified budget plan. In prior years, the budget has been based on unit work centered on core funds, with a few units – notably Cougar Athletics and the Student Affairs Auxiliary Units – Housing, Dining and Cougar Health Services – fully utilizing the system to budget their non-core funds.

The Budget Office created the Core Funds budget following budget hearings and deliberations this spring with unit input through the Workday Adaptive Planning tool. The Controller's Office estimated all non-core funds activity based on the prior year activity through May. Beginning in Fall 2027, units will be introduced to the All-Funds Budget approach so that in future years their input results in a more accurate annual budget for Washington State University. Additionally, budget to actual variance on the All-Funds Budget will provide insight into decentralized activity for planning future budgets.

Not only does presenting the budget in this manner provide greater clarity of total unit budgets, this budget view exposes gaps in our current accounting practices that will be refined throughout the year. An example is our treatment of auxiliary enterprises. At this time, our estimated activity includes more than true auxiliary enterprises as defined by NACUBO standards. Sales and service activities across the units are being counted in this space, when it should be reserved for Cougar Athletics, Housing and Dining, Cougar Health Services, Transportation and Parking, and the Bookie. While there may be some smaller true auxiliaries, attention to aligning auxiliary revenue will lead to clarity around all operating expenses by function including those assigned to Instruction, Research, Public Service, Academic Support, Student Services, Institutional Support, Operations and Maintenance of Plant and Student Financial Aid.

The All-Funds Budget provides an opportunity to align the annual operating budget with the financial statements completed at the conclusion of each fiscal year. Once fully implemented, the All-Funds budget will break down financial silos, improve risk management focused on financial sustainability, and ensure that financial information is available for data-driven decision making.

FY27 WSU ALL FUNDS BUDGET	CORE FUNDS BUDGET					Total Core Funds	ESTIMATED NON-CORE FUNDS BUDGET (1)							Total Non-Core Funds	Total All- Funds WSU Budget
	Core Fund Tuition	Core Fund State Appropriation		Core F&A	Core AFI		Non-Core Tuition	Auxiliary Enterprises (2)	Grants and Contracts (3)	Gifts & Investments	Sales and Services of Educational Departments	Other Operating Revenue	Federal Appropriations Including Pell		
Colleges															
College of Agricultural, Human, & Natural Resource Sciences	27,225,189	36,089,205	63,314,394	1,977,395	852,596	66,144,385	400,000	5,100,000	76,800,000	10,600,000	13,700,000	3,100,000	7,300,000	117,000,000	183,144,385
College of Arts and Sciences	26,065,073	34,551,375	60,616,448	1,316,503	660,822	62,593,773	700,000	1,600,000	23,500,000	4,200,000	400,000	1,000,000	0	31,400,000	93,993,773
Carson College of Business	8,264,285	10,954,983	19,219,268	3,000	566,134	19,788,402	9,300,000	0	300,000	2,200,000	200,000	200,000	0	12,200,000	31,988,402
Murrow College of Communication	3,604,019	4,777,420	8,381,439	37,231	417,623	8,836,293	100,000	200,000	2,400,000	5,500,000	0	500,000	0	8,700,000	17,536,293
College of Education, Sport, and Human Sciences	4,527,235	6,001,218	10,528,453	102,252	251,619	10,882,324	700,000	200,000	1,700,000	1,400,000	0	100,000	0	4,100,000	14,982,324
Voiland College of Engineering and Architecture	16,267,483	21,563,873	37,831,356	1,395,010	455,707	39,682,073	1,000,000	2,600,000	26,800,000	5,900,000	200,000	100,000	0	36,600,000	76,282,073
College of Veterinary Medicine	22,860,412	30,303,337	53,163,749	1,360,290	2,714,494	57,238,533	2,000,000	800,000	31,600,000	10,400,000	17,300,000	5,600,000	0	67,700,000	124,938,533
Elson S. Floyd College of Medicine	19,956,116	26,453,455	46,409,571	977,879	360,779	47,748,229	200,000	8,800,000	16,100,000	3,800,000	0	100,000	0	29,000,000	76,748,229
College of Nursing	4,465,005	5,918,727	10,383,732	40,448	141,713	10,565,893	1,500,000	0	1,600,000	300,000	0	100,000	0	3,500,000	14,065,893
College of Pharmacy and Pharmaceutical Sciences	2,862,433	3,794,389	6,656,822	510,234	373,067	7,540,123	0	0	6,600,000	1,800,000	100,000	100,000	0	8,600,000	16,140,123
Colleges - Total	**136,097,250**	**180,407,982**	**316,505,232**	**7,720,242**	**6,794,554**	**331,020,028**	**15,900,000**	**19,300,000**	**187,400,000**	**46,100,000**	**31,900,000**	**10,900,000**	**7,300,000**	**318,800,000**	**649,820,028**
Campuses															
Everett	1,945,364	2,578,739	4,524,103	21,000	460,737	5,005,840	100,000	0	500,000	100,000	0	0	0	700,000	5,705,840
Global Campus	1,009,131	1,337,686	2,346,817	0	0	2,346,817	21,800,000	0	0	0	400,000	3,200,000	0	25,400,000	27,746,817
Spokane Administrative Support	5,329,709	7,064,964	12,394,673	1,480,745	61,026	13,936,444	400,000	1,200,000	700,000	500,000	100,000	2,400,000	0	5,300,000	19,236,444
Tri-Cities	11,267,244	14,935,649	26,202,893	439,953	422,077	27,064,923	2,000,000	1,100,000	12,800,000	1,700,000	100,000	700,000	0	18,400,000	45,464,923
Vancouver	14,980,798	19,858,268	34,839,066	316,362	438,058	35,593,486	1,800,000	900,000	5,300,000	1,200,000	100,000	300,000	0	9,600,000	45,193,486
Campuses - Total	**34,532,247**	**45,775,305**	**80,307,552**	**2,258,060**	**1,381,898**	**83,947,510**	**26,100,000**	**3,200,000**	**19,300,000**	**3,500,000**	**700,000**	**6,600,000**	**0**	**59,400,000**	**143,347,510**
Academic Support															
Provost Office	7,656,591	10,149,434	17,806,025	199,000	370,991	18,376,016	100,000	500,000	4,100,000	1,400,000	0	0	0	6,100,000	24,476,016
Libraries	3,029,427	4,015,753	7,045,180	6,773,210	129,632	13,948,022	0	0	0	200,000	0	0	0	200,000	14,148,022
Student Affairs - Pullman	3,325,188	4,407,808	7,732,996	17,000	125,898	7,875,894	0	0	2,200,000	1,200,000	0	0	0	3,400,000	11,275,894
Student Affairs - Auxiliary	0	0		0	0	0	20,600,000	81,900,000	0	1,300,000	0	1,100,000	0	104,900,000	104,900,000
Graduate School	1,058,486	1,403,109	2,461,595	942,362	59,403	3,463,360	0	100,000	1,000,000	200,000	0	0	0	1,300,000	4,763,360
International Programs	978,585	1,297,195	2,275,780	5,000	0	2,280,780	2,800,000	0	0	0	100,000	3,300,000	0	6,200,000	8,480,780
Enrollment	5,107,294	6,770,135	11,877,429	0	791,888	12,669,317	200,000	0	75,200,000	3,000,000	0	2,900,000	45,000,000	126,300,000	138,969,317
Academic Support - Total	**21,155,572**	**28,043,433**	**49,199,005**	**7,936,572**	**1,477,812**	**58,613,389**	**23,700,000**	**82,500,000**	**82,500,000**	**7,300,000**	**100,000**	**7,300,000**	**45,000,000**	**248,400,000**	**307,013,389**
Administration															
Presidential Units	2,735,485	3,626,109	6,361,594	0	729,297	7,090,891	200,000	0	0	300,000	0	0	0	500,000	7,590,891
Athletics (4)	0	0	0	0	455,555	455,555	0	33,300,000	5,000,000	11,800,000	0	0	0	50,100,000	50,555,555
Office of Research	4,352,997	5,770,251	10,123,248	6,272,674	39,813	16,435,735	0	1,100,000	7,000,000	2,700,000	2,800,000	18,200,000	0	31,800,000	48,235,735
Office of External Affairs and Government Relations	0	0		167,400	2,334,188	2,501,588	0	0	0	0	0	0	0	0	2,501,588
University Development	301,444	399,589	701,033	0	6,114,455	6,815,488	0	800,000	300,000	2,300,000	0	0	0	3,400,000	10,215,488
University Marketing and Communications	3,460,511	4,587,190	8,047,701	0	304,596	8,352,297	0	100,000	0	0	0	0	0	100,000	8,452,297
Administration- Total	**10,850,438**	**14,383,138**	**25,233,576**	**6,440,074**	**9,977,904**	**41,651,554**	**200,000**	**35,300,000**	**12,300,000**	**17,100,000**	**2,800,000**	**18,200,000**	**0**	**85,900,000**	**127,551,554**
Finance & Operations															
Facilities	12,027,633	15,943,607	27,971,240	553,974	50,000	28,575,214	0	500,000	0	0	0	200,000	0	700,000	29,275,214
Central	26,278,421	34,834,187	61,112,608	14,083,858	1,329,692	76,526,158	13,300,000	6,800,000	3,000,000	52,400,000	0	30,800,000	0	106,300,000	182,826,158
Finance Operations	2,500,032	3,313,997	5,814,029	103,951	65,821	5,983,801	0	0	0	0	0	0	0	0	5,983,801
Public Safety and Business Operations	1,633,260	2,165,019	3,798,279	0	0	3,798,279	1,100,000	8,100,000	0	600,000	0	0	0	9,800,000	13,598,279
Finance and Business Services	2,565,266	3,400,469	5,965,735	2,977,538	5,179,466	14,122,739	200,000	0	0	0	0	2,900,000	0	3,100,000	17,222,739
Information Technology	7,898,710	10,470,384	18,369,094	0	4,334,599	22,703,693	0	0	0	0	0	0	0	0	22,703,693
Human Resource Services	3,031,135	4,018,016	7,049,150	41,731	296,754	7,387,635	0	200,000	0	0	0	0	0	200,000	7,587,635
Finance & Operations - Total	**55,934,458**	**74,145,677**	**130,080,135**	**17,761,052**	**11,256,332**	**159,097,519**	**14,600,000**	**15,600,000**	**3,000,000**	**53,000,000**	**0**	**33,900,000**	**0**	**120,100,000**	**279,197,519**
FY27 Institutional Budget Total	**258,569,965**	**342,755,535**	**601,325,500**	**42,116,000**	**30,888,500**	**674,330,000**	**80,500,000**	**155,900,000**	**304,500,000**	**127,000,000**	**35,500,000**	**76,900,000**	**52,300,000**	**832,600,000**	**1,506,930,000**
Financial Statement Adjustments (6)	**0**	**0**		**(42,116,000)**	**(30,888,500)**	**(73,004,500)**	**(64,500,000)**	**(5,200,000)**	**23,500,000**	**0**	**(7,500,000)**	**(20,000,000)**	**0**	**(73,700,000)**	**(146,704,500)**
Net Financial Statement Presentation	**258,569,965**	**342,755,535**		**0**	**0**	**601,325,500**	**16,000,000**	**150,700,000**	**328,000,000**	**127,000,000**	**28,000,000**	**56,900,000**	**52,300,000**	**758,900,000**	**1,360,225,500**

(1) FY27 Non-Core Funds Budget projects are developed using FY26 year-to-date actuals through May. Athletics and Student Affairs projects are based on unit-provided budgets. All other Non-Core Fund Budgets are estimated activity.

(2) Auxiliary Enterprises revenue reflects a diverse range of activities, including WSU recognized auxiliaries, internal sales, rental and lease operations, service center activity, Graduate Medical Education (GME) revenues, and Cougar Health Services. In future years, this category will reflect true auxiliary enterprises with other activity moved to Sales & Services and Other Operating Revenue

(3) 15% reduction in grant expenditures and resulting revenues applied across units.

(4) Athletics budget excludes central support of $24,500,000 for FY27. This is not new revenue, but from University non-state and non-tuition fund balances. This includes the $20M Board of Regents commitment of one-time funding.

(5) Central Holding is the University's general fund that holds funds for future allocation to units including: funding for state-funded compensation changes, 50% of F&A funds, benefits for core funded positions, and tuition funding for annual true up for special enrollment models. This account also holds all Pullman utilities and institutional memberships such as NWCCU Accreditation, EAB, Academic Analytics, Percipio, and NACUBO as examples.

(6) Adjustments anticipated between budget view and financial statements - includes Internal Sales Eliminations & Scholarship Discount Allowance

WSU Campus & Unit Core Fund Budgets

WSU Campus and Unit Core Funds Budget

The unit-level material provided offers a high-level summary of unit financial activity for both core and non-core funds. Each unit file includes:

- FY27 Core Funds budget following budget deliberations and adjustments.
- Actual sources and uses of funds for FY21 through FY26.
- New for the FY27 budget document expenditures are included for salaries, benefits, payments to suppliers, purchased services, travel, utilities, and other expenses.
- Unit level carryforward and retained earnings for core and non-core funds – noted in the “balance” column.

A summary of permanent unit budget reductions since the 2023 fiscal year is provided at the end of the unit pages. Credit hours for the colleges and campuses are contained within the appendices, as is a summary of employee positions by type as of March 1 each year.

For each of the unit files, the following footnotes apply:

- The estimated budget for FY27 was a planning level set in the budget hearings, based on estimated FY26 annual budgets and adjusted for the budget hearing reductions and allocations.
- The initial FY27 budget was established in the Workday Adaptive Planning tool. This includes estimates for quarterly Facilities & Administrative Costs (indirect cost recovery) at 50% of the prior year allocations.
- Some variances may occur due to organizational differences between the estimated and initial FY27 budget versions.
- Sources and Uses material is sourced from Workday “CR FIN Sources and Uses Summary” Report which includes spendable gifts and cost share grant activity.

College of Agricultural, Human, and Natural Resource Sciences

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	47,960,725	15,353,669	63,314,394
Indirect Cost Recovery	17,545	1,959,850	1,977,395
Admin Fee and Interest	635,245	217,351	852,596
Core Funds Subtotal	**48,613,515**	**17,530,870**	**66,144,385**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**73,520,089**	**61,101,581**	**12,418,508**
Salaries	38,293,549	42,592,702	(4,299,153)
Benefits	13,995,172	13,779,885	215,286
Payments to Suppliers	21,186,365	3,745,312	17,441,053
Purchased Services	0	263,082	(263,082)
Travel	45,000	101,752	(56,752)
Utilities	3	110,190	(110,187)
Other	0	508,657	(508,657)
FD076 Indirect Cost Recovery	**9,114,697**	**1,310,015**	**7,804,682**
Salaries	(323)	495,733	(496,056)
Benefits	152,067	192,656	(40,590)
Payments to Suppliers	8,962,954	400,044	8,562,909
Purchased Services	0	162,412	(162,412)
Travel	0	22,391	(22,391)
Utilities	0	31,751	(31,751)
Other	0	5,028	(5,028)
FD080 Admin Fee and Interest	**1,367,034**	**633,709**	**733,325**
Salaries	622,560	496,243	126,317
Benefits	133,721	133,721	0
Payments to Suppliers	610,753	1,767	608,986
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	0	1,978	(1,978)
Core Funds Subtotal	**84,001,820**	**63,045,305**	**20,956,515**
FD024 Geothermal Account	**0**	**0**	**0**
Other	0	0	0
FD026 Dedicated Local Accounts	**24,320,418**	**15,543,962**	**8,776,457**
Salaries	0	3,257,810	(3,257,810)
Benefits	0	921,419	(921,419)
Payments to Suppliers	0	6,450,266	(6,450,266)
Purchased Services	0	4,032,585	(4,032,585)
Travel	0	27,711	(27,711)
Utilities	0	73,276	(73,276)
Other	24,320,418	780,895	23,539,524
FD035 Hatch as Amended	**2,338,402**	**(1,910)**	**2,340,312**
Salaries	0	2,633	(2,633)
Benefits	0	(4,543)	4,543
Other	2,338,402	0	2,338,402
FD036 Regional Research	**909,915**	**5**	**909,910**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	5	(5)
Other	909,915	0	909,915
FD037 McIntire-Stennis Forestry	**636,670**	**0**	**636,670**
Other	636,670	0	636,670
FD038 Animal Health and Disease Research	**19,104**	**(559)**	**19,663**
Benefits	0	(559)	559
Other	19,104	0	19,104
FD040 Smith-Lever as Amended	**3,290,676**	**2,446**	**3,288,230**
Salaries	0	1,985	(1,985)
Benefits	0	462	(462)
Other	3,290,676	0	3,290,676
FD041 Smith-Lever EFNEP	**806,220**	**0**	**806,220**
Other	806,220	0	806,220
FD042 Smith Lever-"RREA"	**115,844**	**0**	**115,844**
Other	115,844	0	115,844
FD043 Grants and Contracts - Federal	**0**	**111**	**(111)**
Salaries	0	102	(102)
Benefits	0	9	(9)
Other	0	0	0
FD044 Grants and Contracts - State	**6,435**	**3,155**	**3,280**
Salaries	0	2,018	(2,018)
Benefits	0	701	(701)
Payments to Suppliers	0	256	(256)
Travel	0	181	(181)
Other	6,435	0	6,435
FD049 Donated Funds	**31,133,224**	**6,451,129**	**24,682,094**
Salaries	0	1,990,623	(1,990,623)
Benefits	0	714,627	(714,627)
Payments to Suppliers	0	1,776,927	(1,776,927)
Purchased Services	0	248,366	(248,366)
Travel	0	54,042	(54,042)
Utilities	0	36,636	(36,636)
Other	31,133,224	1,629,908	29,503,316
FD050 WSU Foundation	**164,646**	**393**	**164,253**
Other	164,646	393	164,253
FD053 Agency Accounts	**901,512**	**565,067**	**336,445**
Salaries	0	76,774	(76,774)
Benefits	0	27,042	(27,042)
Payments to Suppliers	0	237,928	(237,928)
Purchased Services	0	219,067	(219,067)
Travel	0	2,766	(2,766)
Utilities	0	0	0
Other	901,512	1,489	900,023
FD055 Associated Students Auxiliary Accounts	**1,395,319**	**1,659,194**	**(263,875)**
Salaries	0	976,232	(976,232)
Benefits	0	474,856	(474,856)
Payments to Suppliers	0	201,064	(201,064)
Purchased Services	0	1,566	(1,566)
Travel	0	88	(88)
Utilities	0	341	(341)
Other	1,395,319	5,046	1,390,273
FD062 Other Enterprises Accounts	**3,834,834**	**2,411,448**	**1,423,385**
Salaries	0	1,027,232	(1,027,232)
Benefits	0	(67,209)	67,209
Payments to Suppliers	0	1,117,287	(1,117,287)
Purchased Services	0	101,260	(101,260)
Travel	0	15,264	(15,264)
Utilities	0	112,192	(112,192)
Other	3,834,834	105,422	3,729,412
FD085 Grants and Contracts - Local	**0**	**432**	**(432)**
Salaries	0	396	(396)
Benefits	0	36	(36)
Other	0	0	0
FD088 Fiduciary Activities	**(7)**	**0**	**(7)**
Payments to Suppliers	0	0	0
Other	(7)	0	(7)
FD091 Motorpool	**24,972**	**11,326**	**13,646**
Internal Service Delivery Expense	0	11,219	(11,219)
Payments to Suppliers	0	85	(85)
Other	24,972	21	24,951
Non-Core Funds Subtotal	**69,898,183**	**26,646,201**	**43,251,983**
Grand Total	**153,900,003**	**89,691,506**	**64,208,497**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**74,305,650**	**59,790,608**	**14,515,042**
Salaries	31,768,884	41,885,552	(10,116,667)
Benefits	13,285,703	13,113,342	172,361
Payments to Suppliers	30,158,383	3,453,891	26,704,492
Purchased Services	(261,919)	402,417	(664,336)
Travel	(51,083)	392,046	(443,129)
Utilities	(110,186)	143,086	(253,272)
Other	(484,133)	400,274	(884,407)
FD076 Indirect Cost Recovery	**10,442,948**	**1,254,692**	**9,188,256**
Salaries	(496,056)	386,035	(882,091)
Benefits	96,300	132,006	(35,706)
Payments to Suppliers	11,064,285	549,143	10,515,142
Purchased Services	(162,412)	106,904	(269,316)
Travel	(22,391)	39,532	(61,923)
Utilities	(31,751)	35,796	(67,547)
Other	(5,028)	5,275	(10,303)
FD080 Admin Fee and Interest	**1,470,599**	**582,673**	**887,926**
Salaries	645,161	450,195	194,966
Benefits	126,988	126,988	0
Payments to Suppliers	700,429	982	699,447
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	(1,978)	4,508	(6,486)
Core Funds Subtotal	**86,219,197**	**61,627,973**	**24,591,224**
FD024 Geothermal Account	**0**	**0**	**0**
Other	0	0	0
FD026 Dedicated Local Accounts	**28,560,356**	**17,157,751**	**11,402,605**
Salaries	0	3,354,533	(3,354,533)
Benefits	0	875,337	(875,337)
Payments to Suppliers	0	7,477,910	(7,477,910)
Purchased Services	0	4,311,277	(4,311,277)
Travel	0	118,720	(118,720)
Utilities	0	133,469	(133,469)
Other	28,560,356	886,504	27,673,851
FD035 Hatch as Amended	**2,340,312**	**36,198**	**2,304,114**
Salaries	0	26,372	(26,372)
Benefits	0	9,826	(9,826)
Other	2,340,312	0	2,340,312
FD036 Regional Research	**909,910**	**479**	**909,431**
Salaries	0	0	0
Benefits	0	479	(479)
Payments to Suppliers	0	0	0
Other	909,910	0	909,910
FD037 McIntire-Stennis Forestry	**636,670**	**0**	**636,670**
Other	636,670	0	636,670
FD038 Animal Health and Disease Research	**19,663**	**0**	**19,663**
Benefits			
Other	19,663	0	19,663
FD040 Smith-Lever as Amended	**3,288,230**	**(2,446)**	**3,290,676**
Salaries	0	(1,985)	1,985
Benefits	0	(462)	462
Other	3,288,230	0	3,288,230
FD041 Smith-Lever EFNEP	**806,220**	**0**	**806,220**
Other	806,220	0	806,220
FD042 Smith Lever-"RREA"	**115,844**	**0**	**115,844**
Other	115,844	0	115,844
FD043 Grants and Contracts - Federal	**(111)**	**966**	**(1,077)**
Salaries	0	922	(922)
Benefits	0	43	(43)
Other	(111)	0	(111)
FD044 Grants and Contracts - State	**49,670**	**(2,468)**	**52,138**
Salaries	0	(2,018)	2,018
Benefits	0	(455)	455
Payments to Suppliers	0	4	(4)
Travel	0	0	0
Other	49,670	0	49,670
FD049 Donated Funds	**33,229,052**	**7,759,124**	**25,469,928**
Salaries	0	2,423,360	(2,423,360)
Benefits	0	881,617	(881,617)
Payments to Suppliers	0	2,429,756	(2,429,756)
Purchased Services	0	312,050	(312,050)
Travel	0	266,281	(266,281)
Utilities	0	62,251	(62,251)
Other	33,229,052	1,383,809	31,845,242
FD050 WSU Foundation	**(992,569)**	**(498)**	**(992,071)**
Other	(992,569)	(498)	(992,071)
FD053 Agency Accounts	**835,988**	**812,614**	**23,374**
Salaries	0	290,237	(290,237)
Benefits	0	73,697	(73,697)
Payments to Suppliers	0	408,026	(408,026)
Purchased Services	0	9,454	(9,454)
Travel	0	19,446	(19,446)
Utilities	0	1	(1)
Other	835,988	11,753	824,235
FD055 Associated Students Auxiliary Accounts	**2,193,196**	**1,750,515**	**442,681**
Salaries	0	1,064,203	(1,064,203)
Benefits	0	458,015	(458,015)
Payments to Suppliers	0	203,095	(203,095)
Purchased Services	0	1,573	(1,573)
Travel	0	1,749	(1,749)
Utilities	0	113	(113)
Other	2,193,196	21,766	2,171,430
FD062 Other Enterprises Accounts	**4,090,215**	**2,016,819**	**2,073,396**
Salaries	0	843,019	(843,019)
Benefits	0	(116,398)	116,398
Payments to Suppliers	0	912,217	(912,217)
Purchased Services	0	75,874	(75,874)
Travel	0	21,516	(21,516)
Utilities	0	115,519	(115,519)
Other	4,090,215	165,073	3,925,141
FD085 Grants and Contracts - Local	**231,470**	**0**	**231,470**
Salaries	0	0	0
Benefits	0	0	0
Other	231,470	0	231,470
FD088 Fiduciary Activities	**(7)**	**0**	**(7)**
Payments to Suppliers	0	0	0
Other	(7)	0	(7)
FD091 Motorpool	**35,019**	**19,937**	**15,082**
Internal Service Delivery Expense	0	18,848	(18,848)
Payments to Suppliers	0	1,063	(1,063)
Other	35,019	26	34,993
Non-Core Funds Subtotal	**76,349,126**	**29,548,990**	**46,800,136**
Grand Total	**162,568,322**	**91,176,962**	**71,391,360**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**82,401,310**	**68,198,122**	**14,203,189**
Salaries	27,748,954	45,776,755	(18,027,802)
Benefits	16,245,611	15,924,154	321,457
Payments to Suppliers	40,443,733	4,359,163	36,084,570
Purchased Services	(654,336)	725,381	(1,379,717)
Travel	(399,391)	841,282	(1,240,673)
Utilities	(253,072)	90,391	(343,463)
Other	(730,188)	480,996	(1,211,184)
FD076 Indirect Cost Recovery	**12,094,893**	**1,288,569**	**10,806,325**
Salaries	(832,752)	481,092	(1,313,844)
Benefits	137,578	169,652	(32,074)
Payments to Suppliers	13,198,657	438,779	12,759,878
Purchased Services	(269,316)	30,584	(299,900)
Travel	(61,923)	130,712	(192,635)
Utilities	(67,547)	33,386	(100,933)
Other	(9,803)	4,364	(14,167)
FD080 Admin Fee and Interest	**1,590,902**	**436,487**	**1,154,415**
Salaries	805,253	314,153	491,100
Benefits	92,689	92,689	0
Payments to Suppliers	699,447	26,307	673,140
Purchased Services	0	195	(195)
Travel	0	0	0
Utilities	0	0	0
Other	(6,486)	3,144	(9,630)
Core Funds Subtotal	**96,087,106**	**69,923,177**	**26,163,929**
FD024 Geothermal Account	**170**	**0**	**170**
Other	170	0	170
FD026 Dedicated Local Accounts	**30,983,846**	**17,802,721**	**13,181,125**
Salaries	0	3,845,211	(3,845,211)
Benefits	0	1,067,088	(1,067,088)
Payments to Suppliers	0	8,934,610	(8,934,610)
Purchased Services	0	2,431,180	(2,431,180)
Travel	0	343,320	(343,320)
Utilities	0	106,603	(106,603)
Other	30,983,846	1,074,709	29,909,137
FD035 Hatch as Amended	**2,304,114**	**(36,198)**	**2,340,312**
Salaries	0	(26,372)	26,372
Benefits	0	(9,826)	9,826
Other	2,304,114	0	2,304,114
FD036 Regional Research	**909,473**	**(479)**	**909,952**
Salaries	0	0	0
Benefits	0	(479)	479
Payments to Suppliers	0	0	0
Other	909,473	0	909,473
FD037 McIntire-Stennis Forestry	**636,670**	**0**	**636,670**
Other	636,670	0	636,670
FD038 Animal Health and Disease Research	**19,663**	**0**	**19,663**
Benefits			
Other	19,663	0	19,663
FD040 Smith-Lever as Amended	**4,665,072**	**622**	**4,664,451**
Salaries	0	469	(469)
Benefits	0	153	(153)
Other	4,665,072	0	4,665,072
FD041 Smith-Lever EFNEP	**982,587**	**0**	**982,587**
Other	982,587	0	982,587
FD042 Smith Lever-"RREA"	**115,844**	**0**	**115,844**
Other	115,844	0	115,844
FD043 Grants and Contracts - Federal	**(1,000)**	**2,048**	**(3,048)**
Salaries	0	2,023	(2,023)
Benefits	0	25	(25)
Other	(1,000)	(0)	(1,000)
FD044 Grants and Contracts - State	**77,063**	**(391)**	**77,453**
Salaries	0	388	(388)
Benefits	0	0	0
Payments to Suppliers	0	(707)	707
Travel	0	(151)	151
Other	77,063	79	76,984
FD049 Donated Funds	**34,759,849**	**8,220,624**	**26,539,225**
Salaries	0	2,171,689	(2,171,689)
Benefits	0	758,437	(758,437)
Payments to Suppliers	0	2,624,053	(2,624,053)
Purchased Services	0	448,553	(448,553)
Travel	0	536,242	(536,242)
Utilities	0	108,955	(108,955)
Other	34,759,849	1,572,695	33,187,154
FD050 WSU Foundation	**(4,026)**	**101**	**(4,127)**
Other	(4,026)	101	(4,127)
FD053 Agency Accounts	**593,963**	**418,449**	**175,514**
Salaries	0	(14,970)	14,970
Benefits	0	(25,068)	25,068
Payments to Suppliers	0	370,958	(370,958)
Purchased Services	0	17,464	(17,464)
Travel	0	80,391	(80,391)
Utilities	0	276	(276)
Other	593,963	(10,602)	604,566
FD055 Associated Students Auxiliary Accounts	**2,576,200**	**2,113,328**	**462,872**
Salaries	0	1,319,068	(1,319,068)
Benefits	0	568,582	(568,582)
Payments to Suppliers	0	212,276	(212,276)
Purchased Services	0	1,796	(1,796)
Travel	0	0	0
Utilities	0	98	(98)
Other	2,576,200	11,507	2,564,692
FD062 Other Enterprises Accounts	**5,211,779**	**2,523,243**	**2,688,536**
Salaries	0	1,016,140	(1,016,140)
Benefits	0	(39,305)	39,305
Payments to Suppliers	0	1,161,117	(1,161,117)
Purchased Services	0	81,067	(81,067)
Travel	0	63,475	(63,475)
Utilities	0	111,442	(111,442)
Other	5,211,779	129,306	5,082,472
FD085 Grants and Contracts - Local	**(432)**	**88**	**(520)**
Salaries	0	37	(37)
Benefits	0	50	(50)
Other	(432)	0	(432)
FD088 Fiduciary Activities	**(7)**	**0**	**(7)**
Payments to Suppliers	0	0	0
Other	(7)	0	(7)
FD091 Motorpool	**39,354**	**30,345**	**9,008**
Internal Service Delivery Expense	0	22,852	(22,852)
Payments to Suppliers	0	7,469	(7,469)
Other	39,354	25	39,329
Non-Core Funds Subtotal	**83,870,180**	**31,074,501**	**52,795,678**
Grand Total	**179,957,285**	**100,997,678**	**78,959,607**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**81,988,396**	**67,009,032**	**14,979,364**
Salaries	13,549,839	44,966,263	(31,416,424)
Benefits	17,038,114	15,532,409	1,505,705
Payments to Suppliers	54,539,835	4,633,672	49,906,162
Purchased Services	(1,244,482)	575,857	(1,820,339)
Travel	(917,259)	805,745	(1,723,004)
Utilities	(314,538)	90,859	(405,397)
Other	(663,112)	404,226	(1,067,338)
FD076 Indirect Cost Recovery	**13,865,680**	**2,042,753**	**11,822,927**
Salaries	(806,230)	931,893	(1,738,123)
Benefits	265,138	288,652	(23,514)
Payments to Suppliers	14,920,002	632,619	14,287,383
Purchased Services	(248,940)	34,981	(283,921)
Travel	(165,471)	111,055	(276,526)
Utilities	(87,999)	33,453	(121,452)
Other	(10,820)	10,099	(20,919)
FD080 Admin Fee and Interest	**1,826,241**	**329,447**	**1,496,794**
Salaries	1,032,574	202,819	829,754
Benefits	64,656	64,091	565
Payments to Suppliers	738,763	12,371	726,392
Purchased Services	(122)	35,891	(36,013)
Travel	0	8,270	(8,270)
Utilities	0	4,051	(4,051)
Other	(9,630)	1,953	(11,583)
Core Funds Subtotal	**97,680,318**	**69,381,233**	**28,299,085**
FD024 Geothermal Account	**40**	**0**	**40**
Other	40	0	40
FD026 Dedicated Local Accounts	**35,007,074**	**19,137,524**	**15,869,550**
Salaries	0	4,289,704	(4,289,704)
Benefits	0	1,247,949	(1,247,949)
Payments to Suppliers	0	9,857,116	(9,857,116)
Purchased Services	0	2,218,173	(2,218,173)
Travel	0	470,570	(470,570)
Utilities	0	61,101	(61,101)
Other	35,007,074	992,912	34,014,161
FD035 Hatch as Amended	**2,340,312**	**0**	**2,340,312**
Salaries	0	0	0
Benefits	0	0	0
Other	2,340,312	0	2,340,312
FD036 Regional Research	**909,952**	**24**	**909,928**
Salaries	0	0	0
Benefits	0	24	(24)
Payments to Suppliers	0	0	0
Other	909,952	0	909,952
FD037 McIntire-Stennis Forestry	**636,670**	**0**	**636,670**
Other	636,670	0	636,670
FD038 Animal Health and Disease Research	**19,663**	**0**	**19,663**
Benefits			
Other	19,663	0	19,663
FD040 Smith-Lever as Amended	**4,664,451**	**0**	**4,664,451**
Salaries	0	0	0
Benefits	0	0	0
Other	4,664,451	0	4,664,451
FD041 Smith-Lever EFNEP	**982,587**	**0**	**982,587**
Other	982,587	0	982,587
FD042 Smith Lever-"RREA"	**115,844**	**0**	**115,844**
Other	115,844	0	115,844
FD043 Grants and Contracts - Federal	**(3,050)**	**582**	**(3,632)**
Salaries	0	582	(582)
Benefits	0	0	0
Other	(3,050)	0	(3,050)
FD044 Grants and Contracts - State	**117,522**	**(702)**	**118,224**
Salaries	0	310	(310)
Benefits	0	(213)	213
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	117,522	(799)	118,321
FD049 Donated Funds	**35,017,382**	**8,311,589**	**26,705,793**
Salaries	0	2,277,561	(2,277,561)
Benefits	0	808,104	(808,104)
Payments to Suppliers	0	2,481,196	(2,481,196)
Purchased Services	0	478,833	(478,833)
Travel	0	536,506	(536,506)
Utilities	0	86,750	(86,750)
Other	35,017,382	1,642,639	33,374,743
FD050 WSU Foundation	**(3,807)**	**0**	**(3,807)**
Other	(3,807)	0	(3,807)
FD053 Agency Accounts	**835,887**	**526,484**	**309,402**
Salaries	0	154,458	(154,458)
Benefits	0	41,127	(41,127)
Payments to Suppliers	0	198,148	(198,148)
Purchased Services	0	37,386	(37,386)
Travel	0	93,045	(93,045)
Utilities	0	656	(656)
Other	835,887	1,665	834,222
FD055 Associated Students Auxiliary Accounts	**2,790,658**	**2,296,796**	**493,862**
Salaries	0	1,415,992	(1,415,992)
Benefits	0	593,539	(593,539)
Payments to Suppliers	0	269,937	(269,937)
Purchased Services	0	4,836	(4,836)
Travel	0	91	(91)
Utilities	0	41	(41)
Other	2,790,658	12,360	2,778,298
FD062 Other Enterprises Accounts	**5,784,773**	**2,611,195**	**3,173,579**
Salaries	0	1,001,318	(1,001,318)
Benefits	0	7,566	(7,566)
Payments to Suppliers	0	1,204,640	(1,204,640)
Purchased Services	0	77,852	(77,852)
Travel	0	39,459	(39,459)
Utilities	0	122,232	(122,232)
Other	5,784,773	158,127	5,626,646
FD085 Grants and Contracts - Local	**2,502**	**1,582**	**920**
Salaries	0	1,446	(1,446)
Benefits	0	136	(136)
Other	2,502	0	2,502
FD088 Fiduciary Activities	**(7)**	**0**	**(7)**
Payments to Suppliers	0	0	0
Other	(7)	0	(7)
FD091 Motorpool	**47,420**	**23,616**	**23,803**
Internal Service Delivery Expense	0	19,624	(19,624)
Payments to Suppliers	0	3,993	(3,993)
Other	47,420	0	47,420
Non-Core Funds Subtotal	**89,265,871**	**32,908,690**	**56,357,181**
Grand Total	**186,946,188**	**102,289,923**	**84,656,265**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**82,869,098**	**63,282,601**	**19,586,498**
Salaries	9,562,948	43,123,094	(33,560,146)
Benefits	17,197,921	14,749,322	2,448,599
Payments to Suppliers	60,270,900	3,663,461	56,607,439
Purchased Services	(1,717,585)	617,094	(2,334,678)
Travel	(1,484,276)	635,626	(2,119,902)
Utilities	(333,006)	126,234	(459,239)
Other	(627,804)	367,770	(995,574)
FD076 Indirect Cost Recovery	**15,439,923**	**3,934,024**	**11,505,899**
Salaries	(1,715,771)	1,676,115	(3,391,886)
Benefits	471,820	501,670	(29,850)
Payments to Suppliers	17,372,126	1,355,349	16,016,778
Purchased Services	(281,238)	170,726	(451,964)
Travel	(265,477)	179,761	(445,238)
Utilities	(120,794)	35,103	(155,897)
Other	(20,744)	15,300	(36,044)
FD080 Admin Fee and Interest	**2,315,420**	**873,465**	**1,441,954**
Salaries	568,908	658,149	(89,241)
Benefits	188,671	188,145	526
Payments to Suppliers	1,559,707	15,326	1,544,381
Purchased Services	(819)	0	(819)
Travel	4,962	6,511	(1,548)
Utilities	(4,051)	39	(4,090)
Other	(1,960)	5,296	(7,256)
Core Funds Subtotal	**100,624,441**	**68,090,090**	**32,534,351**
FD024 Geothermal Account	**0**	**0**	**0**
Other	0	0	0
FD026 Dedicated Local Accounts	**39,603,247**	**20,348,765**	**19,254,482**
Salaries	0	4,898,036	(4,898,036)
Benefits	0	1,480,017	(1,480,017)
Payments to Suppliers	0	9,783,190	(9,783,190)
Purchased Services	0	2,571,931	(2,571,931)
Travel	0	487,595	(487,595)
Utilities	0	80,940	(80,940)
Other	39,603,247	1,047,056	38,556,192
FD035 Hatch as Amended	**(31,954)**	**0**	**(31,954)**
Salaries	0	0	0
Benefits	0	0	0
Other	(31,954)	0	(31,954)
FD036 Regional Research	**(180,635)**	**904**	**(181,539)**
Salaries	0	904	(904)
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(180,635)	0	(180,635)
FD037 McIntire-Stennis Forestry	**0**	**0**	**0**
Other	0	0	0
FD038 Animal Health and Disease Research	**(1,078)**	**0**	**(1,078)**
Benefits	0	0	0
Other	(1,078)	0	(1,078)
FD040 Smith-Lever as Amended	**(1,862,561)**	**0**	**(1,862,561)**
Salaries	0	0	0
Benefits	0	0	0
Other	(1,862,561)	0	(1,862,561)
FD041 Smith-Lever EFNEP	**(121,714)**	**88,338**	**(210,052)**
Other	(121,714)	88,338	(210,052)
FD042 Smith Lever-"RREA"	**0**	**0**	**0**
Other	0	0	0
FD043 Grants and Contracts - Federal	**(3,632)**	**0**	**(3,633)**
Salaries	0	0	0
Benefits	0	0	0
Other	(3,632)	0	(3,633)
FD044 Grants and Contracts - State	**133,420**	**(376)**	**133,796**
Salaries	0	(225)	225
Benefits	0	0	0
Payments to Suppliers	0	0	0
Travel	0	(151)	151
Other	133,420	0	133,420
FD049 Donated Funds	**37,227,921**	**9,011,120**	**28,216,801**
Salaries	0	2,464,575	(2,464,575)
Benefits	0	881,515	(881,515)
Payments to Suppliers	0	2,942,913	(2,942,913)
Purchased Services	0	370,563	(370,563)
Travel	0	495,274	(495,274)
Utilities	0	81,100	(81,100)
Other	37,227,921	1,775,180	35,452,741
FD050 WSU Foundation	**(1,038)**	**0**	**(1,038)**
Other	(1,038)	0	(1,038)
FD053 Agency Accounts	**977,814**	**520,303**	**457,511**
Salaries	0	162,318	(162,318)
Benefits	0	43,790	(43,790)
Payments to Suppliers	0	249,783	(249,783)
Purchased Services	0	11,782	(11,782)
Travel	0	51,114	(51,114)
Utilities	0	15	(15)
Other	977,814	1,501	976,312
FD055 Associated Students Auxiliary Accounts	**3,151,980**	**2,840,675**	**311,306**
Salaries	0	1,708,089	(1,708,089)
Benefits	0	749,386	(749,386)
Payments to Suppliers	0	366,191	(366,191)
Purchased Services	0	1,105	(1,105)
Travel	0	474	(474)
Utilities	0	323	(323)
Other	3,151,980	15,107	3,136,873
FD062 Other Enterprises Accounts	**6,109,777**	**2,715,325**	**3,394,452**
Salaries	0	715,816	(715,816)
Benefits	0	(186,430)	186,430
Payments to Suppliers	0	1,825,356	(1,825,356)
Purchased Services	0	83,283	(83,283)
Travel	0	16,145	(16,145)
Utilities	0	168,866	(168,866)
Other	6,109,777	92,289	6,017,488
FD085 Grants and Contracts - Local	**28,420**	**1**	**28,420**
Salaries	0	0	0
Benefits	0	1	(1)
Other	28,420	0	28,420
FD088 Fiduciary Activities	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD091 Motorpool	**66,534**	**27,069**	**39,465**
Internal Service Delivery Expense	0	19,018	(19,018)
Payments to Suppliers	0	8,050	(8,050)
Other	66,534	0	66,534
Non-Core Funds Subtotal	**85,096,502**	**35,552,124**	**49,544,377**
Grand Total	**185,720,943**	**103,642,214**	**82,078,729**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**84,610,356**	**61,425,025**	**23,185,331**
Salaries	9,346,105	42,451,934	(33,105,830)
Benefits	17,425,888	14,616,161	2,809,726
Payments to Suppliers	63,516,389	2,862,985	60,653,404
Purchased Services	(2,300,412)	529,375	(2,829,787)
Travel	(2,059,500)	501,505	(2,561,004)
Utilities	(459,063)	90,439	(549,502)
Other	(859,050)	372,627	(1,231,677)
FD076 Indirect Cost Recovery	**15,511,958**	**4,601,543**	**10,910,415**
Salaries	(3,230,860)	2,035,906	(5,266,766)
Benefits	572,305	661,081	(88,776)
Payments to Suppliers	19,281,425	1,502,154	17,779,271
Purchased Services	(445,497)	141,699	(587,195)
Travel	(431,109)	209,391	(640,499)
Utilities	(155,871)	18,819	(174,691)
Other	(78,435)	32,493	(110,928)
FD080 Admin Fee and Interest	**1,393,178**	**728,334**	**664,843**
Salaries	475,910	535,070	(59,160)
Benefits	184,707	184,181	526
Payments to Suppliers	746,273	2,400	743,873
Purchased Services	(819)	1,350	(2,169)
Travel	(1,548)	0	(1,548)
Utilities	(4,090)	0	(4,090)
Other	(7,256)	5,333	(12,589)
Core Funds Subtotal	**101,515,492**	**66,754,902**	**34,760,590**
FD024 Geothermal Account	**0**	**0**	**0**
Other	0	0	0
FD026 Dedicated Local Accounts	**34,192,414**	**19,933,556**	**14,258,858**
Salaries	0	6,069,917	(6,069,917)
Benefits	0	1,824,531	(1,824,531)
Payments to Suppliers	0	8,663,676	(8,663,676)
Purchased Services	0	1,771,164	(1,771,164)
Travel	0	453,777	(453,777)
Utilities	0	88,529	(88,529)
Other	34,192,414	1,061,962	33,130,452
FD035 Hatch as Amended	**(31,954)**	**0**	**(31,954)**
Salaries	0	0	0
Benefits	0	0	0
Other	(31,954)	0	(31,954)
FD036 Regional Research	**(181,539)**	**0**	**(181,539)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(181,539)	0	(181,539)
FD037 McIntire-Stennis Forestry	**0**	**0**	**0**
Other	0	0	0
FD038 Animal Health and Disease Research	**(1,078)**	**0**	**(1,078)**
Benefits	0	0	0
Other	(1,078)	0	(1,078)
FD040 Smith-Lever as Amended	**(1,862,561)**	**0**	**(1,862,561)**
Salaries	0	0	0
Benefits	0	0	0
Other	(1,862,561)	0	(1,862,561)
FD041 Smith-Lever EFNEP	**(210,052)**	**0**	**(210,052)**
Other	(210,052)	0	(210,052)
FD042 Smith Lever-"RREA"	**0**	**0**	**0**
Other	0	0	0
FD043 Grants and Contracts - Federal	**(3,708)**	**(0)**	**(3,707)**
Salaries	0	0	0
Benefits	0	0	0
Other	(3,708)	(0)	(3,707)
FD044 Grants and Contracts - State	**133,796**	**0**	**133,796**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	133,796	0	133,796
FD049 Donated Funds	**37,229,328**	**8,948,979**	**28,280,349**
Salaries	0	2,545,383	(2,545,383)
Benefits	0	893,087	(893,087)
Payments to Suppliers	0	2,948,517	(2,948,517)
Purchased Services	0	298,467	(298,467)
Travel	0	452,066	(452,066)
Utilities	0	123,619	(123,619)
Other	37,229,328	1,687,841	35,541,488
FD050 WSU Foundation	**(425)**	**0**	**(425)**
Other	(425)	0	(425)
FD053 Agency Accounts	**986,400**	**555,610**	**430,789**
Salaries	0	164,494	(164,494)
Benefits	0	46,068	(46,068)
Payments to Suppliers	0	282,099	(282,099)
Purchased Services	0	18,853	(18,853)
Travel	0	42,012	(42,012)
Utilities	0	0	0
Other	986,400	2,085	984,315
FD055 Associated Students Auxiliary Accounts	**3,118,851**	**3,022,253**	**96,598**
Salaries	0	1,894,320	(1,894,320)
Benefits	0	807,501	(807,501)
Payments to Suppliers	0	300,745	(300,745)
Purchased Services	0	194	(194)
Travel	0	907	(907)
Utilities	0	519	(519)
Other	3,118,851	18,068	3,100,783
FD062 Other Enterprises Accounts	**10,508,502**	**2,148,273**	**8,360,229**
Salaries	0	891,775	(891,775)
Benefits	0	(106,641)	106,641
Payments to Suppliers	0	999,494	(999,494)
Purchased Services	0	83,238	(83,238)
Travel	0	16,925	(16,925)
Utilities	0	146,437	(146,437)
Other	10,508,502	117,044	10,391,458
FD085 Grants and Contracts - Local	**(1,862)**	**0**	**(1,862)**
Salaries	0	0	0
Benefits	0	0	0
Other	(1,862)	0	(1,862)
FD088 Fiduciary Activities	**990**	**26**	**964**
Payments to Suppliers	0	26	(26)
Other	990	0	990
FD091 Motorpool	**96,328**	**31,201**	**65,127**
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	31,201	(31,201)
Other	96,328	0	96,328
Non-Core Funds Subtotal	**83,973,431**	**34,639,899**	**49,333,532**
Grand Total	**185,488,922**	**101,394,801**	**84,094,122**

College of Arts and Sciences

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	45,344,289	15,272,159	60,616,448
Indirect Cost Recovery	9,425	1,307,078	1,316,503
Admin Fee and Interest	523,138	137,684	660,822
Core Funds Subtotal	**45,876,852**	**16,716,921**	**62,593,773**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**55,856,037**	**58,907,488**	**(3,051,451)**
Salaries	36,094,763	43,868,323	(7,773,560)
Benefits	13,176,788	13,164,975	11,813
Payments to Suppliers	3,795,920	1,798,337	1,997,582
Purchased Services	598,821	53,524	545,298
Travel	2,186,361	22,700	2,163,661
Utilities	3,384	679	2,705
Other	0	(1,050)	1,050
FD076 Indirect Cost Recovery	**6,051,833**	**1,379,090**	**4,672,743**
Salaries	0	577,851	(577,851)
Benefits	141,152	141,710	(557)
Payments to Suppliers	5,842,068	601,295	5,240,773
Purchased Services	(51,016)	42,941	(93,958)
Travel	119,629	12,312	107,317
Utilities	0	677	(677)
Other	0	2,303	(2,303)
FD080 Admin Fee and Interest	**562,817**	**521,592**	**41,225**
Salaries	438,184	394,751	43,433
Benefits	125,481	125,480	1
Payments to Suppliers	(848)	1,358	(2,207)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	2	(2)
Other	0	(0)	0
Core Funds Subtotal	**62,470,687**	**60,808,170**	**1,662,517**
FD026 Dedicated Local Accounts	**11,032,370**	**3,888,994**	**7,143,376**
Salaries	0	1,887,935	(1,887,935)
Benefits	0	320,127	(320,127)
Payments to Suppliers	0	1,032,852	(1,032,852)
Purchased Services	0	117,646	(117,646)
Travel	0	9,490	(9,490)
Utilities	0	3,428	(3,428)
Other	11,032,370	517,516	10,514,854
FD043 Grants and Contracts - Federal	**0**	**0**	**0**
Benefits	0	0	0
Other	0	0	0
FD049 Donated Funds	**14,211,280**	**2,459,752**	**11,751,529**
Salaries	0	529,700	(529,700)
Benefits	0	106,408	(106,408)
Payments to Suppliers	0	326,736	(326,736)
Purchased Services	0	407,527	(407,527)
Travel	0	30,692	(30,692)
Utilities	0	2,502	(2,502)
Other	14,211,280	1,056,187	13,155,093
FD050 WSU Foundation	**323,663**	**5,864**	**317,799**
Salaries	0	3,898	(3,898)
Benefits	0	398	(398)
Other	323,663	1,568	322,095
FD053 Agency Accounts	**29,795**	**42,232**	**(12,437)**
Salaries	0	13,259	(13,259)
Benefits	0	3,465	(3,465)
Payments to Suppliers	0	25,508	(25,508)
Purchased Services	0	0	0
Travel	0	0	0
Other	29,795	0	29,795
FD055 Associated Students Auxiliary Accounts	**278,970**	**129,706**	**149,264**
Salaries	0	16,393	(16,393)
Benefits	0	1,189	(1,189)
Payments to Suppliers	0	68,850	(68,850)
Purchased Services	0	42,328	(42,328)
Travel	0	945	(945)
Other	278,970	0	278,970
FD062 Other Enterprises Accounts	**2,723,739**	**1,450,537**	**1,273,202**
Salaries	0	673,600	(673,600)
Benefits	0	198,455	(198,455)
Payments to Suppliers	0	332,405	(332,405)
Purchased Services	0	165,450	(165,450)
Travel	0	3,072	(3,072)
Utilities	0	29	(29)
Other	2,723,739	77,527	2,646,212
FD088 Fiduciary Activities	**(30)**	**(27)**	**(2)**
Payments to Suppliers	0	(27)	27
Utilities	0	(1)	1
Other	(30)	0	(30)
FD089 Athletics Contributions	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Subtotal	**28,599,788**	**7,977,058**	**20,622,730**
Grand Total	**91,070,475**	**68,785,228**	**22,285,247**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**54,276,055**	**54,547,590**	**(271,535)**
Salaries	35,328,064	42,513,241	(7,185,176)
Benefits	12,419,727	12,417,898	1,828
Payments to Suppliers	6,572,259	(516,183)	7,088,442
Purchased Services	(53,494)	46,643	(100,137)
Travel	(554)	69,592	(70,146)
Utilities	2,863	640	2,223
Other	7,190	15,759	(8,569)
FD076 Indirect Cost Recovery	**6,489,723**	**1,356,807**	**5,132,915**
Salaries	(501,357)	753,129	(1,254,486)
Benefits	192,059	193,265	(1,205)
Payments to Suppliers	6,770,708	331,616	6,439,092
Purchased Services	(93,958)	51,444	(145,402)
Travel	108,817	23,707	85,110
Utilities	(677)	485	(1,162)
Other	14,131	3,163	10,968
FD080 Admin Fee and Interest	**663,133**	**526,453**	**136,680**
Salaries	403,998	396,999	6,999
Benefits	117,567	117,567	1
Payments to Suppliers	141,212	2,732	138,479
Purchased Services	0	0	0
Travel	0	8,599	(8,599)
Utilities	(2)	17	(19)
Other	358	539	(181)
Core Funds Subtotal	**61,428,910**	**56,430,850**	**4,998,060**
FD026 Dedicated Local Accounts	**13,409,569**	**6,003,636**	**7,405,933**
Salaries	0	1,972,630	(1,972,630)
Benefits	0	314,074	(314,074)
Payments to Suppliers	0	2,853,359	(2,853,359)
Purchased Services	0	141,329	(141,329)
Travel	0	225,966	(225,966)
Utilities	0	2,861	(2,861)
Other	13,409,569	493,417	12,916,152
FD043 Grants and Contracts - Federal	**0**	**0**	**0**
Benefits	0	0	0
Other	0	0	0
FD049 Donated Funds	**15,717,808**	**3,219,105**	**12,498,704**
Salaries	0	557,274	(557,274)
Benefits	0	121,376	(121,376)
Payments to Suppliers	0	602,728	(602,728)
Purchased Services	0	193,641	(193,641)
Travel	0	262,455	(262,455)
Utilities	0	23,923	(23,923)
Other	15,717,808	1,457,708	14,260,100
FD050 WSU Foundation	**(31,049)**	**(104)**	**(30,946)**
Salaries	0	0	0
Benefits	0	0	0
Other	(31,049)	(104)	(30,946)
FD053 Agency Accounts	**(12,133)**	**2,650**	**(14,783)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	700	(700)
Purchased Services	0	0	0
Travel	0	0	0
Other	(12,133)	1,950	(14,083)
FD055 Associated Students Auxiliary Accounts	**294,351**	**283,874**	**10,477**
Salaries	0	42,054	(42,054)
Benefits	0	2,380	(2,380)
Payments to Suppliers	0	109,207	(109,207)
Purchased Services	0	116,801	(116,801)
Travel	0	10,212	(10,212)
Other	294,351	3,220	291,132
FD062 Other Enterprises Accounts	**3,149,277**	**1,189,893**	**1,959,384**
Salaries	0	502,033	(502,033)
Benefits	0	157,650	(157,650)
Payments to Suppliers	0	266,863	(266,863)
Purchased Services	0	107,856	(107,856)
Travel	0	12,312	(12,312)
Utilities	0	0	(0)
Other	3,149,277	143,179	3,006,098
FD088 Fiduciary Activities	**(2)**	**10**	**(12)**
Payments to Suppliers	0	10	(10)
Utilities	0	0	0
Other	(2)	0	(2)
FD089 Athletics Contributions	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Subtotal	**32,527,821**	**10,699,064**	**21,828,757**
Grand Total	**93,956,732**	**67,129,914**	**26,826,818**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**55,356,516**	**59,069,024**	**(3,712,508)**
Salaries	49,820,570	44,376,304	5,444,266
Benefits	14,013,674	14,036,052	(22,378)
Payments to Suppliers	(8,489,070)	505,385	(8,994,455)
Purchased Services	(15,332)	41,725	(57,057)
Travel	20,346	100,293	(79,946)
Utilities	3,220	3,802	(582)
Other	3,107	5,463	(2,356)
FD076 Indirect Cost Recovery	**7,006,207**	**1,511,663**	**5,494,544**
Salaries	80,159	686,556	(606,397)
Benefits	196,726	198,051	(1,325)
Payments to Suppliers	6,750,508	461,622	6,288,886
Purchased Services	(2,226)	41,361	(43,587)
Travel	(1,750)	123,603	(125,352)
Utilities	(2)	97	(99)
Other	(17,208)	373	(17,581)
FD080 Admin Fee and Interest	**796,989**	**599,200**	**197,788**
Salaries	606,300	450,459	155,842
Benefits	148,529	148,529	0
Payments to Suppliers	31,646	0	31,646
Purchased Services	0	0	0
Travel	10,516	0	10,516
Utilities	0	6	(6)
Other	(2)	207	(209)
Core Funds Subtotal	**63,159,712**	**61,179,888**	**1,979,824**
FD026 Dedicated Local Accounts	**13,880,398**	**6,183,016**	**7,697,383**
Salaries	0	2,201,938	(2,201,938)
Benefits	0	326,500	(326,500)
Payments to Suppliers	0	2,572,901	(2,572,901)
Purchased Services	0	168,235	(168,235)
Travel	0	402,848	(402,848)
Utilities	0	3,553	(3,553)
Other	13,880,398	507,039	13,373,359
FD043 Grants and Contracts - Federal	**0**	**(11)**	**11**
Benefits	0	0	0
Other	0	(11)	11
FD049 Donated Funds	**16,653,896**	**4,398,020**	**12,255,876**
Salaries	0	864,694	(864,694)
Benefits	0	221,038	(221,038)
Payments to Suppliers	0	919,930	(919,930)
Purchased Services	0	184,639	(184,639)
Travel	0	526,118	(526,118)
Utilities	0	10,676	(10,676)
Other	16,653,896	1,670,926	14,982,970
FD050 WSU Foundation	**(1,983)**	**0**	**(1,983)**
Salaries	0	0	0
Benefits	0	0	0
Other	(1,983)	0	(1,983)
FD053 Agency Accounts	**(14,543)**	**(15,840)**	**1,298**
Salaries	0	(13,259)	13,259
Benefits	0	(3,465)	3,465
Payments to Suppliers	0	2,519	(2,519)
Purchased Services	0	99	(99)
Travel	0	215	(215)
Other	(14,543)	(1,950)	(12,593)
FD055 Associated Students Auxiliary Accounts	**273,535**	**276,317**	**(2,782)**
Salaries	0	38,323	(38,323)
Benefits	0	2,053	(2,053)
Payments to Suppliers	0	158,796	(158,796)
Purchased Services	0	15,845	(15,845)
Travel	0	7,957	(7,957)
Other	273,535	53,343	220,192
FD062 Other Enterprises Accounts	**3,544,783**	**1,343,477**	**2,201,305**
Salaries	0	577,263	(577,263)
Benefits	0	179,104	(179,104)
Payments to Suppliers	0	335,537	(335,537)
Purchased Services	0	129,937	(129,937)
Travel	0	20,513	(20,513)
Utilities	0	0	0
Other	3,544,783	101,124	3,443,659
FD088 Fiduciary Activities	**(12)**	**8**	**(20)**
Payments to Suppliers	0	8	(8)
Utilities	0	0	0
Other	(12)	0	(12)
FD089 Athletics Contributions	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Sutotal	**34,336,074**	**12,184,988**	**22,151,087**
Grand Total	**97,495,786**	**73,364,875**	**24,130,911**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**52,019,792**	**59,934,213**	**(7,914,422)**
Salaries	49,534,161	45,207,123	4,327,038
Benefits	14,185,619	14,209,644	(24,026)
Payments to Suppliers	(11,576,471)	405,906	(11,982,377)
Purchased Services	(55,836)	43,152	(98,988)
Travel	(66,156)	56,572	(122,729)
Utilities	(502)	6,759	(7,261)
Other	(1,022)	5,057	(6,079)
FD076 Indirect Cost Recovery	**7,701,365**	**2,069,026**	**5,632,340**
Salaries	(259,542)	1,168,026	(1,427,569)
Benefits	300,897	302,991	(2,093)
Payments to Suppliers	7,808,490	414,251	7,394,239
Purchased Services	(41,551)	97,014	(138,565)
Travel	(125,352)	78,297	(203,649)
Utilities	(99)	7,334	(7,432)
Other	18,522	1,113	17,409
FD080 Admin Fee and Interest	**877,504**	**691,214**	**186,290**
Salaries	646,910	510,351	136,559
Benefits	168,242	168,242	0
Payments to Suppliers	51,624	9,844	41,780
Purchased Services	0	0	0
Travel	10,516	2,537	7,979
Utilities	(6)	15	(21)
Other	216	224	(8)
Core Funds Subtotal	**60,598,661**	**62,694,453**	**(2,095,792)**
FD026 Dedicated Local Accounts	**14,210,373**	**6,449,958**	**7,760,414**
Salaries	0	2,130,953	(2,130,953)
Benefits	0	363,521	(363,521)
Payments to Suppliers	0	2,740,488	(2,740,488)
Purchased Services	0	167,721	(167,721)
Travel	0	488,060	(488,060)
Utilities	0	23,154	(23,154)
Other	14,210,373	536,062	13,674,311
FD043 Grants and Contracts - Federal	**11**	**0**	**11**
Benefits	0	0	0
Other	11	0	11
FD049 Donated Funds	**17,222,162**	**4,370,736**	**12,851,426**
Salaries	0	768,997	(768,997)
Benefits	0	230,623	(230,623)
Payments to Suppliers	0	711,483	(711,483)
Purchased Services	0	111,216	(111,216)
Travel	0	593,806	(593,806)
Utilities	0	1,784	(1,784)
Other	17,222,162	1,952,828	15,269,334
FD050 WSU Foundation	**(52,173)**	**0**	**(52,173)**
Salaries	0	0	0
Benefits	0	0	0
Other	(52,173)	0	(52,173)
FD053 Agency Accounts	**1,298**	**855**	**443**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	853	(853)
Purchased Services	0	2	(2)
Travel	0	0	0
Other	1,298	0	1,298
FD055 Associated Students Auxiliary Accounts	**253,401**	**250,036**	**3,364**
Salaries	0	18,335	(18,335)
Benefits	0	1,261	(1,261)
Payments to Suppliers	0	85,342	(85,342)
Purchased Services	0	11,003	(11,003)
Travel	0	18,427	(18,427)
Other	253,401	115,669	137,732
FD062 Other Enterprises Accounts	**4,009,987**	**1,581,712**	**2,428,275**
Salaries	0	741,468	(741,468)
Benefits	0	207,564	(207,564)
Payments to Suppliers	0	431,820	(431,820)
Purchased Services	0	105,008	(105,008)
Travel	0	9,056	(9,056)
Utilities	0	24	(24)
Other	4,009,987	86,772	3,923,215
FD088 Fiduciary Activities	**(20)**	**0**	**(20)**
Payments to Suppliers	0	0	0
Utilities	0	0	0
Other	(20)	0	(20)
FD089 Athletics Contributions	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Subtotal	**35,645,036**	**12,653,297**	**22,991,739**
Grand Total	**96,243,697**	**75,347,750**	**20,895,947**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**50,371,556**	**61,502,982**	**(11,131,426)**
Salaries	44,208,923	46,293,677	(2,084,754)
Benefits	14,407,488	14,440,562	(33,074)
Payments to Suppliers	(8,131,600)	617,449	(8,749,049)
Purchased Services	(51,341)	33,631	(84,972)
Travel	(51,976)	76,202	(128,178)
Utilities	(7,155)	6,690	(13,845)
Other	(2,784)	34,771	(37,554)
FD076 Indirect Cost Recovery	**8,311,664**	**2,228,656**	**6,083,007**
Salaries	(672,614)	1,038,595	(1,711,209)
Benefits	264,329	266,651	(2,322)
Payments to Suppliers	8,899,605	753,751	8,145,854
Purchased Services	(70,168)	85,708	(155,875)
Travel	(127,727)	82,801	(210,528)
Utilities	(561)	466	(1,027)
Other	18,799	685	18,114
FD080 Admin Fee and Interest	**887,114**	**752,632**	**134,482**
Salaries	649,911	547,345	102,566
Benefits	178,679	178,679	0
Payments to Suppliers	50,549	4,770	45,778
Purchased Services	0	302	(302)
Travel	7,979	21,058	(13,079)
Utilities	0	20	(20)
Other	(2)	458	(461)
Core Funds Subtotal	**59,570,333**	**64,484,270**	**(4,913,936)**
FD026 Dedicated Local Accounts	**15,595,886**	**7,139,667**	**8,456,220**
Salaries	0	2,346,222	(2,346,222)
Benefits	0	412,695	(412,695)
Payments to Suppliers	0	3,133,218	(3,133,218)
Purchased Services	0	300,745	(300,745)
Travel	0	419,590	(419,590)
Utilities	0	7,016	(7,016)
Other	15,595,886	520,181	15,075,705
FD043 Grants and Contracts - Federal	**11**	**0**	**11**
Benefits	0	0	0
Other	11	0	11
FD049 Donated Funds	**18,497,739**	**5,673,236**	**12,824,503**
Salaries	0	938,191	(938,191)
Benefits	0	223,941	(223,941)
Payments to Suppliers	0	1,861,542	(1,861,542)
Purchased Services	0	116,186	(116,186)
Travel	0	548,405	(548,405)
Utilities	0	1,802	(1,802)
Other	18,497,739	1,983,168	16,514,571
FD050 WSU Foundation	**267,997**	**0**	**267,997**
Salaries	0	0	0
Benefits	0	0	0
Other	267,997	0	267,997
FD053 Agency Accounts	**443**	**1,524**	**(1,081)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	700	(700)
Purchased Services	0	0	0
Travel	0	824	(824)
Other	443	0	443
FD055 Associated Students Auxiliary Accounts	**333,542**	**324,263**	**9,279**
Salaries	0	7,444	(7,444)
Benefits	0	694	(694)
Payments to Suppliers	0	180,969	(180,969)
Purchased Services	0	21,000	(21,000)
Travel	0	7,247	(7,247)
Other	333,542	106,908	226,634
FD062 Other Enterprises Accounts	**2,935,843**	**1,735,376**	**1,200,467**
Salaries	0	765,677	(765,677)
Benefits	0	218,786	(218,786)
Payments to Suppliers	0	608,599	(608,599)
Purchased Services	0	24,595	(24,595)
Travel	0	3,987	(3,987)
Utilities	0	12	(12)
Other	2,935,843	113,721	2,822,122
FD088 Fiduciary Activities	**2,959**	**0**	**2,959**
Payments to Suppliers	0	0	0
Utilities	0	0	0
Other	2,959	0	2,959
FD089 Athletics Contributions	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Subtotal	**37,634,420**	**14,874,066**	**22,760,354**
Grand Total	**97,204,753**	**79,358,336**	**17,846,417**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**56,146,577**	**61,650,793**	**(5,504,215)**
Salaries	43,611,450	45,767,762	(2,156,312)
Benefits	14,877,932	14,982,072	(104,141)
Payments to Suppliers	(2,346,773)	509,429	(2,856,203)
Purchased Services	(9,694)	42,266	(51,960)
Travel	33,517	104,798	(71,281)
Utilities	2,565	349	2,216
Other	(22,418)	244,117	(266,535)
FD076 Indirect Cost Recovery	**8,777,298**	**2,365,224**	**6,412,074**
Salaries	(75,542)	1,238,759	(1,314,301)
Benefits	337,226	344,964	(7,738)
Payments to Suppliers	8,597,029	669,456	7,927,572
Purchased Services	(43,157)	62,016	(105,173)
Travel	(37,593)	48,476	(86,069)
Utilities	(8)	1,687	(1,695)
Other	(655)	(134)	(521)
FD080 Admin Fee and Interest	**831,623**	**679,476**	**152,147**
Salaries	638,705	513,442	125,263
Benefits	165,752	165,915	(163)
Payments to Suppliers	27,375	180	27,195
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	23	(23)
Other	(208)	(83)	(125)
Core Funds Subtotal	**65,755,499**	**64,695,493**	**1,060,006**
FD026 Dedicated Local Accounts	**15,078,930**	**5,851,321**	**9,227,609**
Salaries	0	2,078,670	(2,078,670)
Benefits	0	362,057	(362,057)
Payments to Suppliers	0	2,562,628	(2,562,628)
Purchased Services	0	161,762	(161,762)
Travel	0	368,331	(368,331)
Utilities	0	2,435	(2,435)
Other	15,078,930	315,439	14,763,491
FD043 Grants and Contracts - Federal	**11**	**0**	**10**
Benefits	0	0	(0)
Other	11	0	11
FD049 Donated Funds	**17,763,429**	**5,598,622**	**12,164,807**
Salaries	0	1,030,817	(1,030,817)
Benefits	0	283,878	(283,878)
Payments to Suppliers	0	1,102,025	(1,102,025)
Purchased Services	0	233,615	(233,615)
Travel	0	456,530	(456,530)
Utilities	0	1,370	(1,370)
Other	17,763,429	2,490,388	15,273,041
FD050 WSU Foundation	**(4,234)**	**0**	**(4,234)**
Salaries	0	0	0
Benefits	0	0	0
Other	(4,234)	0	(4,234)
FD053 Agency Accounts	**(1,081)**	**12,018**	**(13,100)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	11,931	(11,931)
Purchased Services	0	0	0
Travel	0	88	(88)
Other	(1,081)	0	(1,081)
FD055 Associated Students Auxiliary Accounts	**263,965**	**244,876**	**19,089**
Salaries	0	8,466	(8,466)
Benefits	0	1,148	(1,148)
Payments to Suppliers	0	80,063	(80,063)
Purchased Services	0	23,365	(23,365)
Travel	0	3,972	(3,972)
Other	263,965	127,862	136,103
FD062 Other Enterprises Accounts	**2,909,029**	**1,705,379**	**1,203,650**
Salaries	0	756,862	(756,862)
Benefits	0	230,478	(230,478)
Payments to Suppliers	0	478,373	(478,373)
Purchased Services	0	14,805	(14,805)
Travel	0	4,039	(4,039)
Utilities	0	61	(61)
Other	2,909,029	220,761	2,688,269
FD088 Fiduciary Activities	**2,959**	**0**	**2,959**
Payments to Suppliers	0	0	0
Utilities	0	0	0
Other	2,959	0	2,959
FD089 Athletics Contributions	**0**	**3,030**	**(3,030)**
Other	0	3,030	(3,030)
Non-Core Funds Subtotal	**36,013,008**	**13,415,247**	**22,597,761**
Grand Total	**101,768,507**	**78,110,740**	**23,657,767**

Carson College of Business

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	14,764,956	4,454,312	19,219,268
Indirect Cost Recovery	0	3,000	3,000
Admin Fee and Interest	301,293	264,841	566,134
Core Funds Subtotal	**15,066,249**	**4,722,153**	**19,788,402**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**25,049,009**	**18,213,303**	**6,835,705**
Salaries	12,122,083	14,548,690	(2,426,607)
Benefits	3,544,630	3,545,639	(1,009)
Payments to Suppliers	9,307,170	2,386	9,304,784
Purchased Services	0	36,962	(36,962)
Travel	0	(961)	961
Utilities	136	148	(12)
Other	74,990	80,440	(5,450)
FD076 Indirect Cost Recovery	**161,187**	**0**	**161,187**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	161,187	0	161,187
Travel	0	0	0
FD080 Admin Fee and Interest	**(11,145)**	**400,845**	**(411,989)**
Salaries	34,349	307,926	(273,577)
Benefits	91,059	91,059	0
Payments to Suppliers	(136,552)	0	(136,552)
Other	0	1,860	(1,860)
Core Funds Subtotal	**25,199,060**	**18,614,157**	**6,584,912**
FD026 Dedicated Local Accounts	**31,562,563**	**16,663,577**	**14,898,986**
Salaries	0	5,231,997	(5,231,997)
Benefits	0	1,114,033	(1,114,033)
Payments to Suppliers	0	9,546,055	(9,546,055)
Purchased Services	0	602,337	(602,337)
Travel	0	24,289	(24,289)
Utilities	0	2,136	(2,136)
Other	31,562,563	142,730	31,419,833
FD049 Donated Funds	**12,253,780**	**2,240,252**	**10,013,528**
Salaries	0	701,540	(701,540)
Benefits	0	152,460	(152,460)
Payments to Suppliers	0	477,304	(477,304)
Purchased Services	0	44,095	(44,095)
Travel	0	24,178	(24,178)
Utilities	0	0	0
Other	12,253,780	840,675	11,413,105
FD050 WSU Foundation	**61,214**	**280**	**60,934**
Payments to Suppliers	0	5	(5)
Other	61,214	276	60,938
FD053 Agency Accounts	**(154,837)**	**0**	**(154,837)**
Payments to Suppliers	0	0	0
Other	(154,837)	0	(154,837)
FD062 Other Enterprises Accounts	**130,283**	**33,257**	**97,026**
Payments to Suppliers	0	33,216	(33,216)
Purchased Services	0	41	(41)
Other	130,283	0	130,283
FD088 Fiduciary Activities	**(1,497)**	**0**	**(1,497)**
Other	(1,497)	0	(1,497)
Non-Core Funds Subtotal	**43,851,506**	**18,937,366**	**24,914,140**
Grand Total	**69,050,566**	**37,551,523**	**31,499,052**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**24,889,319**	**18,108,638**	**6,780,681**
Salaries	12,991,196	14,639,486	(1,648,290)
Benefits	3,450,994	3,452,003	(1,009)
Payments to Suppliers	8,488,591	1,727	8,486,863
Purchased Services	(36,962)	8,310	(45,272)
Travel	961	1,026	(65)
Utilities	(12)	138	(150)
Other	(5,450)	5,946	(11,396)
FD076 Indirect Cost Recovery	**174,839**	**0**	**174,839**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	174,839	0	174,839
Travel	0	0	0
FD080 Admin Fee and Interest	**145,419**	**520,105**	**(374,686)**
Salaries	2,366	401,847	(399,482)
Benefits	117,892	117,892	0
Payments to Suppliers	27,021	0	27,021
Other	(1,860)	366	(2,226)
Core Funds Subtotal	**25,209,577**	**18,628,743**	**6,580,834**
FD026 Dedicated Local Accounts	**36,442,539**	**19,614,861**	**16,827,678**
Salaries	0	5,820,383	(5,820,383)
Benefits	0	1,257,551	(1,257,551)
Payments to Suppliers	0	11,113,557	(11,113,557)
Purchased Services	0	568,074	(568,074)
Travel	0	353,989	(353,989)
Utilities	0	4,116	(4,116)
Other	36,442,539	497,190	35,945,349
FD049 Donated Funds	**13,845,425**	**2,949,659**	**10,895,766**
Salaries	0	818,056	(818,056)
Benefits	0	149,936	(149,936)
Payments to Suppliers	0	618,127	(618,127)
Purchased Services	0	81,210	(81,210)
Travel	0	162,638	(162,638)
Utilities	0	1	(1)
Other	13,845,425	1,119,691	12,725,735
FD050 WSU Foundation	**(11,967)**	**(27)**	**(11,939)**
Payments to Suppliers	0	0	0
Other	(11,967)	(27)	(11,939)
FD053 Agency Accounts	**(153,138)**	**1,308**	**(154,446)**
Payments to Suppliers	0	0	0
Other	(153,138)	1,308	(154,446)
FD062 Other Enterprises Accounts	**(37,008)**	**8,063**	**(45,071)**
Payments to Suppliers	0	6,211	(6,211)
Purchased Services	0	0	0
Other	(37,008)	1,852	(38,859)
FD088 Fiduciary Activities	**(1,497)**	**0**	**(1,497)**
Other	(1,497)	0	(1,497)
Non-Core Funds Subtotal	**50,084,354**	**22,573,864**	**27,510,490**
Grand Total	**75,293,931**	**41,202,607**	**34,091,324**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**25,370,614**	**19,167,538**	**6,203,076**
Salaries	13,426,649	15,436,186	(2,009,537)
Benefits	3,720,256	3,721,338	(1,083)
Payments to Suppliers	8,280,593	(73)	8,280,665
Purchased Services	(45,272)	2,300	(47,572)
Travel	(65)	0	(65)
Utilities	(150)	0	(150)
Other	(11,396)	7,786	(19,182)
FD076 Indirect Cost Recovery	**186,210**	**795**	**185,416**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	186,210	0	186,210
Travel	0	795	(795)
FD080 Admin Fee and Interest	**438,488**	**598,913**	**(160,424)**
Salaries	(123,539)	457,531	(581,070)
Benefits	141,142	141,142	0
Payments to Suppliers	423,111	0	423,111
Other	(2,226)	240	(2,465)
Core Funds Subtotal	**25,995,313**	**19,767,245**	**6,228,068**
FD026 Dedicated Local Accounts	**33,726,798**	**17,650,602**	**16,076,196**
Salaries	0	6,184,934	(6,184,934)
Benefits	0	1,534,546	(1,534,546)
Payments to Suppliers	0	8,337,590	(8,337,590)
Purchased Services	0	831,963	(831,963)
Travel	0	466,401	(466,401)
Utilities	0	3,529	(3,529)
Other	33,726,798	291,640	33,435,157
FD049 Donated Funds	**15,236,171**	**3,314,933**	**11,921,238**
Salaries	0	886,060	(886,060)
Benefits	0	168,007	(168,007)
Payments to Suppliers	0	649,159	(649,159)
Purchased Services	0	61,621	(61,621)
Travel	0	355,099	(355,099)
Utilities	0	2	(2)
Other	15,236,171	1,194,986	14,041,185
FD050 WSU Foundation	**(4)**	**0**	**(4)**
Payments to Suppliers	0	0	0
Other	(4)	0	(4)
FD053 Agency Accounts	**10,089**	**1,208**	**8,882**
Payments to Suppliers	0	1,208	(1,208)
Other	10,089	0	10,089
FD062 Other Enterprises Accounts	**(3,465)**	**6,423**	**(9,888)**
Payments to Suppliers	0	6,588	(6,588)
Purchased Services	0	0	0
Other	(3,465)	(165)	(3,300)
FD088 Fiduciary Activities	**(1,497)**	**0**	**(1,497)**
Other	(1,497)	0	(1,497)
Non-Core Funds Subtotal	**48,968,091**	**20,973,166**	**27,994,926**
Grand Total	**74,963,404**	**40,740,411**	**34,222,993**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**24,449,750**	**18,419,763**	**6,029,986**
Salaries	14,805,147	14,805,147	0
Benefits	3,598,282	3,604,608	(6,326)
Payments to Suppliers	6,036,340	27	6,036,312
Purchased Services	1,378	1,378	0
Travel	2,269	2,269	0
Utilities	0	0	0
Other	6,334	6,334	0
FD076 Indirect Cost Recovery	**196,434**	**5,640**	**190,794**
Salaries	0	3,971	(3,971)
Benefits	352	352	0
Payments to Suppliers	196,877	327	196,550
Travel	(795)	991	(1,785)
FD080 Admin Fee and Interest	**469,803**	**462,710**	**7,092**
Salaries	357,680	359,163	(1,484)
Benefits	103,547	103,547	0
Payments to Suppliers	8,576	0	8,576
Other	0	0	0
Core Funds Subtotal	**25,115,987**	**18,888,114**	**6,227,873**
FD026 Dedicated Local Accounts	**30,425,195**	**16,254,143**	**14,171,053**
Salaries	0	7,231,842	(7,231,842)
Benefits	0	1,789,913	(1,789,913)
Payments to Suppliers	0	6,034,309	(6,034,309)
Purchased Services	0	467,639	(467,639)
Travel	0	436,207	(436,207)
Utilities	0	254	(254)
Other	30,425,195	293,979	30,131,216
FD049 Donated Funds	**15,639,222**	**3,635,367**	**12,003,855**
Salaries	0	848,048	(848,048)
Benefits	0	186,639	(186,639)
Payments to Suppliers	0	832,393	(832,393)
Purchased Services	0	215,532	(215,532)
Travel	0	312,524	(312,524)
Utilities	0	0	0
Other	15,639,222	1,240,232	14,398,990
FD050 WSU Foundation	**1,662**	**0**	**1,662**
Payments to Suppliers			
Other	1,662	0	1,662
FD053 Agency Accounts	**8,882**	**1,450**	**7,431**
Payments to Suppliers	0	1,450	(1,450)
Other	8,882	0	8,882
FD062 Other Enterprises Accounts	**11,745**	**6,288**	**5,457**
Payments to Suppliers	0	7,604	(7,604)
Purchased Services			
Other	11,745	(1,316)	13,061
FD088 Fiduciary Activities	**(1,497)**	**0**	**(1,497)**
Other	(1,497)	0	(1,497)
Non-Core Funds Subtotal	**46,085,208**	**19,897,247**	**26,187,961**
Grand Total	**71,201,195**	**38,785,361**	**32,415,834**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**24,408,622**	**18,529,905**	**5,878,717**
Salaries	14,835,958	14,835,958	0
Benefits	3,683,769	3,683,769	0
Payments to Suppliers	5,879,675	0	5,879,675
Purchased Services	0	0	0
Travel	2,000	2,000	0
Utilities	0	0	0
Other	7,220	8,178	(957)
FD076 Indirect Cost Recovery	**219,144**	**3,798**	**215,346**
Salaries	3,971	0	3,971
Benefits	0	0	0
Payments to Suppliers	213,387	3,798	209,590
Travel	1,785	0	1,785
FD080 Admin Fee and Interest	**523,714**	**390,070**	**133,644**
Salaries	427,832	301,681	126,151
Benefits	88,790	88,790	0
Payments to Suppliers	7,092	0	7,092
Other	0	(401)	401
Core Funds Subtotal	**25,151,480**	**18,923,773**	**6,227,708**
FD026 Dedicated Local Accounts	**26,556,576**	**20,653,741**	**5,902,835**
Salaries	0	7,115,087	(7,115,087)
Benefits	0	1,805,870	(1,805,870)
Payments to Suppliers	0	2,016,956	(2,016,956)
Purchased Services	0	9,071,405	(9,071,405)
Travel	0	353,974	(353,974)
Utilities	0	225	(225)
Other	26,556,576	290,225	26,266,351
FD049 Donated Funds	**15,957,892**	**3,619,700**	**12,338,192**
Salaries	0	931,785	(931,785)
Benefits	0	189,980	(189,980)
Payments to Suppliers	0	903,779	(903,779)
Purchased Services	0	134,091	(134,091)
Travel	0	281,854	(281,854)
Utilities	0	0	0
Other	15,957,892	1,178,211	14,779,682
FD050 WSU Foundation	**39,006**	**0**	**39,006**
Payments to Suppliers	0	0	0
Other	39,006	0	39,006
FD053 Agency Accounts	**7,431**	**2,837**	**4,594**
Payments to Suppliers	0	2,837	(2,837)
Other	7,431	0	7,431
FD062 Other Enterprises Accounts	**30,666**	**5,201**	**25,465**
Payments to Suppliers	0	5,163	(5,163)
Purchased Services	0	0	0
Other	30,666	38	30,628
FD088 Fiduciary Activities	**(1,497)**	**0**	**(1,497)**
Other	(1,497)	0	(1,497)
Non-Core Funds Subtotal	**42,590,075**	**24,281,480**	**18,308,595**
Grand Total	**67,741,556**	**43,205,252**	**24,536,303**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**24,729,808**	**20,359,251**	**4,370,557**
Salaries	16,023,635	16,129,523	(105,889)
Benefits	4,219,310	4,219,310	0
Payments to Suppliers	4,486,864	0	4,486,864
Purchased Services	0	0	(0)
Travel	0	2,044	(2,044)
Utilities	0	0	0
Other	0	8,373	(8,373)
FD076 Indirect Cost Recovery	**221,001**	**12,587**	**208,413**
Salaries	6,000	0	6,000
Benefits	0	0	0
Payments to Suppliers	215,001	9,780	205,221
Travel	0	2,808	(2,808)
FD080 Admin Fee and Interest	**679,279**	**543,858**	**135,422**
Salaries	548,011	420,519	127,492
Benefits	123,501	123,501	0
Payments to Suppliers	7,767	0	7,767
Other	0	(162)	162
Core Funds Subtotal	**25,630,088**	**20,915,696**	**4,714,392**
FD026 Dedicated Local Accounts	**15,677,995**	**11,047,552**	**4,630,443**
Salaries	0	5,521,916	(5,521,916)
Benefits	0	1,286,296	(1,286,296)
Payments to Suppliers	0	1,751,431	(1,751,431)
Purchased Services	0	2,024,827	(2,024,827)
Travel	0	191,229	(191,229)
Utilities	0	230	(230)
Other	15,677,995	271,623	15,406,372
FD049 Donated Funds	**15,128,788**	**3,038,563**	**12,090,225**
Salaries	0	815,365	(815,365)
Benefits	0	154,831	(154,831)
Payments to Suppliers	0	498,552	(498,552)
Purchased Services	0	113,887	(113,887)
Travel	0	221,655	(221,655)
Utilities	0	128	(128)
Other	15,128,788	1,234,145	13,894,643
FD050 WSU Foundation	**(4)**	**0**	**(4)**
Payments to Suppliers	0	0	0
Other	(4)	0	(4)
FD053 Agency Accounts	**4,594**	**395**	**4,200**
Payments to Suppliers	0	395	(395)
Other	4,594	0	4,594
FD062 Other Enterprises Accounts	**46,523**	**300**	**46,223**
Payments to Suppliers	0	319	(319)
Purchased Services	0	0	0
Other	46,523	(19)	46,542
FD088 Fiduciary Activities	**(1,497)**	**0**	**(1,497)**
Other	(1,497)	0	(1,497)
Non-Core Funds Subtotal	**30,856,399**	**14,086,810**	**16,769,589**
Grand Total	**56,486,486**	**35,002,505**	**21,483,981**

Murrow College of Communication

FY27 BUDGET			
Core Funds Budget	**FY27 Estimated Budget**	**Adjustments**	**Initial FY27 Budget (Adaptive Planning)**
General Fund	5,234,816	3,146,623	8,381,439
Indirect Cost Recovery	1,231	36,000	37,231
Admin Fee and Interest	334,983	82,640	417,623
Core Funds Subtotal	**5,571,030**	**3,265,263**	**8,836,293**

FY21 Year End			
FUND/LEDGER	**Sources**	**Uses**	**Balance**
FD001 General Fund	**9,831,599**	**7,861,839**	**1,969,760**
Salaries	4,061,094	5,870,073	(1,808,979)
Benefits	1,880,347	1,880,428	(81)
Payments to Suppliers	3,873,598	44,979	3,828,619
Purchased Services	0	5,053	(5,053)
Travel	16,559	745	15,814
Utilities	0	160	(160)
Other	0	60,401	(60,401)
FD076 Indirect Cost Recovery	**241,129**	**14,557**	**226,571**
Salaries	0	4,679	(4,679)
Benefits	1,179	1,248	(68)
Payments to Suppliers	239,949	4,196	235,753
Purchased Services	0	3,999	(3,999)
Travel	0	384	(384)
Utilities	0	0	0
Other	0	51	(51)
FD080 Admin Fee and Interest	**527,829**	**275,105**	**252,724**
Salaries	259,916	197,535	62,381
Benefits	75,490	75,490	0
Payments to Suppliers	192,422	0	192,422
Purchased Services	0	0	0
Other	0	2,079	(2,079)
Core Funds Subtotal	**10,600,556**	**8,151,501**	**2,449,055**
FD026 Dedicated Local Accounts	**1,418,151**	**752,419**	**665,732**
Salaries	0	472,756	(472,756)
Benefits	0	117,996	(117,996)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	128,700	(128,700)
Purchased Services	0	23,494	(23,494)
Travel	0	790	(790)
Utilities	0	2,890	(2,890)
Other	1,418,151	5,792	1,412,358
FD044 Grants and Contracts - State	**0**	**0**	**0**
Travel	0	0	0
Other	0	0	0
FD049 Donated Funds	**6,191,111**	**4,032,139**	**2,158,972**
Salaries	0	1,074,555	(1,074,555)
Benefits	0	371,457	(371,457)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	1,826,020	(1,826,020)
Purchased Services	0	273,079	(273,079)
Travel	0	15,843	(15,843)
Utilities	0	205,640	(205,640)
Other	6,191,111	265,546	5,925,565
FD050 WSU Foundation	**3,375**	**1**	**3,373**
Other	3,375	1	3,373
FD053 Agency Accounts	**0**	**16,015**	**(16,015)**
Salaries	0	12,658	(12,658)
Benefits	0	3,358	(3,358)
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliary Accounts	**77,288**	**32,770**	**44,517**
Salaries	0	18,401	(18,401)
Benefits	0	453	(453)
Payments to Suppliers	0	9,968	(9,968)
Purchased Services	0	600	(600)
Travel	0	3,242	(3,242)
Utilities	0	0	0
Other	77,288	107	77,181
FD062 Other Enterprises Accounts	**341,198**	**25,731**	**315,467**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	9,554	(9,554)
Purchased Services	0	0	0
Travel	0	491	(491)
Utilities	0	0	0
Other	341,198	15,686	325,512
Non-Core Funds Subtotal	**8,031,122**	**4,859,076**	**3,172,046**
Grand Total	**18,631,678**	**13,010,578**	**5,621,101**

FY22 Year End			
FUND/LEDGER	**Sources**	**Uses**	**Balance**
FD001 General Fund	**9,831,015**	**7,802,705**	**2,028,310**
Salaries	2,727,166	5,861,235	(3,134,069)
Benefits	1,818,981	1,818,588	393
Payments to Suppliers	5,334,667	48,509	5,286,158
Purchased Services	(5,053)	6,992	(12,045)
Travel	15,814	7,809	8,004
Utilities	(160)	23	(183)
Other	(60,401)	59,549	(119,950)
FD076 Indirect Cost Recovery	**277,250**	**3,278**	**273,972**
Salaries	(4,679)	1,368	(6,047)
Benefits	71	126	(56)
Payments to Suppliers	286,293	1,770	284,523
Purchased Services	(3,999)	0	(3,999)
Travel	(384)	0	(384)
Utilities	0	0	0
Other	(51)	14	(65)
FD080 Admin Fee and Interest	**510,966**	**255,260**	**255,706**
Salaries	331,480	190,781	140,698
Benefits	62,654	62,654	0
Payments to Suppliers	118,911	0	118,911
Purchased Services	0	0	0
Other	(2,079)	1,824	(3,904)
Core Funds Subtotal	**10,619,230**	**8,061,242**	**2,557,988**
FD026 Dedicated Local Accounts	**1,469,739**	**842,393**	**627,346**
Salaries	0	457,345	(457,345)
Benefits	0	100,857	(100,857)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	206,135	(206,135)
Purchased Services	0	24,164	(24,164)
Travel	0	42,341	(42,341)
Utilities	0	2,125	(2,125)
Other	1,469,739	9,427	1,460,313
FD044 Grants and Contracts - State	**0**	**0**	**0**
Travel	0	0	0
Other	0	0	0
FD049 Donated Funds	**5,701,913**	**2,827,930**	**2,873,983**
Salaries	0	1,045,965	(1,045,965)
Benefits	0	340,127	(340,127)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	691,559	(691,559)
Purchased Services	0	166,219	(166,219)
Travel	0	97,271	(97,271)
Utilities	0	138,927	(138,927)
Other	5,701,913	347,862	5,354,051
FD050 WSU Foundation	**(1,309)**	**0**	**(1,309)**
Other	(1,309)	0	(1,309)
FD053 Agency Accounts	**(16,015)**	**(16,015)**	**0**
Salaries	0	(12,658)	12,658
Benefits	0	(3,358)	3,358
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	(16,015)	0	(16,015)
FD055 Associated Students Auxiliary Accounts	**57,193**	**34,176**	**23,017**
Salaries	0	15,728	(15,728)
Benefits	0	296	(296)
Payments to Suppliers	0	10,285	(10,285)
Purchased Services	0	168	(168)
Travel	0	7,696	(7,696)
Utilities	0	0	0
Other	57,193	2	57,191
FD062 Other Enterprises Accounts	**471,053**	**26,673**	**444,380**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	14,226	(14,226)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	471,053	12,447	458,606
Non-Core Funds Subtotal	**7,682,574**	**3,715,157**	**3,967,416**
Grand Total	**18,301,804**	**11,776,400**	**6,525,405**

FY23 Year End			
FUND/LEDGER	**Sources**	**Uses**	**Balance**
FD001 General Fund	**10,023,343**	**8,468,726**	**1,554,617**
Salaries	1,997,813	6,303,655	(4,305,842)
Benefits	2,037,388	2,041,519	(4,131)
Payments to Suppliers	6,112,314	35,770	6,076,544
Purchased Services	(12,045)	1,418	(13,462)
Travel	8,004	23,775	(15,770)
Utilities	(183)	16	(198)
Other	(119,950)	62,574	(182,524)
FD076 Indirect Cost Recovery	**336,901**	**27,514**	**309,387**
Salaries	(6,047)	4,221	(10,268)
Benefits	475	531	(56)
Payments to Suppliers	347,155	21,963	325,193
Purchased Services	(3,999)	0	(3,999)
Travel	(384)	758	(1,142)
Utilities	0	0	0
Other	(299)	42	(341)
FD080 Admin Fee and Interest	**656,973**	**313,072**	**343,902**
Salaries	456,712	225,563	231,149
Benefits	85,253	85,253	0
Payments to Suppliers	118,911	0	118,911
Purchased Services	0	0	0
Other	(3,904)	2,256	(6,159)
Core Funds Subtotal	**11,017,218**	**8,809,312**	**2,207,906**
FD026 Dedicated Local Accounts	**1,459,315**	**927,531**	**531,784**
Salaries	0	517,845	(517,845)
Benefits	0	128,704	(128,704)
Internal Service Delivery Expense	0	7,970	(7,970)
Payments to Suppliers	0	161,528	(161,528)
Purchased Services	0	35,707	(35,707)
Travel	0	70,904	(70,904)
Utilities	0	2,127	(2,127)
Other	1,459,315	2,746	1,456,569
FD044 Grants and Contracts - State	**0**	**0**	**0**
Travel	0	0	0
Other	0	0	0
FD049 Donated Funds	**6,836,347**	**5,700,708**	**1,135,639**
Salaries	0	1,601,739	(1,601,739)
Benefits	0	593,744	(593,744)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	2,316,447	(2,316,447)
Purchased Services	0	525,461	(525,461)
Travel	0	172,202	(172,202)
Utilities	0	120,840	(120,840)
Other	6,836,347	370,274	6,466,073
FD050 WSU Foundation	**(1,881)**	**(95)**	**(1,786)**
Other	(1,881)	(95)	(1,786)
FD053 Agency Accounts	**19,152**	**25,350**	**(6,198)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	24,203	(24,203)
Other	19,152	1,148	18,004
FD055 Associated Students Auxiliary Accounts	**58,630**	**39,150**	**19,480**
Salaries	0	6,539	(6,539)
Benefits	0	134	(134)
Payments to Suppliers	0	12,217	(12,217)
Purchased Services	0	2,585	(2,585)
Travel	0	6,049	(6,049)
Utilities	0	0	(0)
Other	58,630	11,625	47,004
FD062 Other Enterprises Accounts	**625,008**	**94,298**	**530,709**
Salaries	0	42,227	(42,227)
Benefits	0	16,763	(16,763)
Payments to Suppliers	0	19,235	(19,235)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	625,008	16,072	608,935
Non-Core Funds Subtotal	**8,996,570**	**6,786,941**	**2,209,628**
Grand Total	**20,013,787**	**15,596,253**	**4,417,534**

Murrow College of Communication (continued)

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,086,111**	**8,906,691**	**1,179,420**
Salaries	2,341,839	6,725,778	(4,383,939)
Benefits	2,059,653	2,064,718	(5,064)
Payments to Suppliers	5,896,573	24,853	5,871,720
Purchased Services	(13,462)	5,197	(18,659)
Travel	(15,770)	19,450	(35,220)
Utilities	(198)	5	(203)
Other	(182,524)	66,691	(249,215)
FD076 Indirect Cost Recovery	**427,767**	**18,610**	**409,157**
Salaries	(10,268)	10,793	(21,062)
Benefits	506	561	(56)
Payments to Suppliers	443,012	2,853	440,159
Purchased Services	(3,999)	900	(4,899)
Travel	(1,142)	3,407	(4,549)
Utilities	0	0	0
Other	(341)	95	(436)
FD080 Admin Fee and Interest	**753,031**	**313,333**	**439,698**
Salaries	555,130	225,931	329,199
Benefits	85,149	85,149	0
Payments to Suppliers	118,911	0	118,911
Purchased Services	0	0	0
Other	(6,159)	2,253	(8,412)
Core Funds Subtotal	**11,266,909**	**9,238,634**	**2,028,276**
FD026 Dedicated Local Accounts	**1,697,740**	**1,092,920**	**604,820**
Salaries	0	592,272	(592,272)
Benefits	0	175,714	(175,714)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	176,338	(176,338)
Purchased Services	0	23,934	(23,934)
Travel	0	83,723	(83,723)
Utilities	0	2,116	(2,116)
Other	1,697,740	38,823	1,658,917
FD044 Grants and Contracts - State	**0**	**(640)**	**640**
Travel	0	(640)	640
Other	0	0	0
FD049 Donated Funds	**4,261,978**	**5,469,066**	**(1,207,087)**
Salaries	0	1,920,975	(1,920,975)
Benefits	0	656,647	(656,647)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	1,756,158	(1,756,158)
Purchased Services	0	504,618	(504,618)
Travel	0	191,197	(191,197)
Utilities	0	107,648	(107,648)
Other	4,261,978	331,823	3,930,155
FD050 WSU Foundation	**119**	**0**	**119**
Other	119	0	119
FD053 Agency Accounts	**20,723**	**21,014**	**(291)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	21,014	(21,014)
Other	20,723	0	20,723
FD055 Associated Students Auxiliary Accounts	**64,479**	**52,417**	**12,061**
Salaries	0	6,400	(6,400)
Benefits	0	116	(116)
Payments to Suppliers	0	27,001	(27,001)
Purchased Services	0	565	(565)
Travel	0	6,335	(6,335)
Utilities	0	1	(1)
Other	64,479	12,000	52,479
FD062 Other Enterprises Accounts	**645,087**	**126,144**	**518,944**
Salaries	0	73,200	(73,200)
Benefits	0	25,846	(25,846)
Payments to Suppliers	0	17,216	(17,216)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	645,087	9,882	635,205
Non-Core Funds Subtotal	**6,690,126**	**6,760,920**	**(70,794)**
Grand Total	**17,957,036**	**15,999,554**	**1,957,482**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,641,757**	**10,483,728**	**158,029**
Salaries	2,566,581	7,776,425	(5,209,845)
Benefits	2,404,368	2,427,634	(23,266)
Payments to Suppliers	5,974,105	113,162	5,860,942
Purchased Services	(18,659)	20,344	(39,003)
Travel	(35,220)	69,205	(104,425)
Utilities	(203)	7	(210)
Other	(249,215)	76,950	(326,165)
FD076 Indirect Cost Recovery	**520,983**	**53,334**	**467,649**
Salaries	(23,575)	19,606	(43,181)
Benefits	2,018	2,074	(56)
Payments to Suppliers	552,424	10,745	541,679
Purchased Services	(4,899)	7,261	(12,160)
Travel	(4,549)	13,452	(18,001)
Utilities	0	0	0
Other	(436)	196	(632)
FD080 Admin Fee and Interest	**838,978**	**265,736**	**573,242**
Salaries	660,250	195,588	464,662
Benefits	68,229	68,229	0
Payments to Suppliers	118,911	0	118,911
Purchased Services	0	0	0
Other	(8,412)	1,920	(10,331)
Core Funds Subtotal	**12,001,718**	**10,802,798**	**1,198,920**
FD026 Dedicated Local Accounts	**1,760,889**	**1,016,881**	**744,008**
Salaries	0	536,844	(536,844)
Benefits	0	171,996	(171,996)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	170,340	(170,340)
Purchased Services	0	34,134	(34,134)
Travel	0	64,498	(64,498)
Utilities	0	2,199	(2,199)
Other	1,760,889	36,870	1,724,019
FD044 Grants and Contracts - State	**640**	**640**	**0**
Travel	0	640	(640)
Other	640	0	640
FD049 Donated Funds	**1,854,137**	**5,874,791**	**(4,020,654)**
Salaries	0	2,268,755	(2,268,755)
Benefits	0	763,125	(763,125)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	1,904,447	(1,904,447)
Purchased Services	0	315,282	(315,282)
Travel	0	207,256	(207,256)
Utilities	0	131,645	(131,645)
Other	1,854,137	284,280	1,569,857
FD050 WSU Foundation	**2,076**	**0**	**2,076**
Other	2,076	0	2,076
FD053 Agency Accounts	**24,312**	**27,290**	**(2,978)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	289	(289)
Purchased Services	0	2,913	(2,913)
Travel	0	24,048	(24,048)
Other	24,312	40	24,273
FD055 Associated Students Auxiliary Accounts	**65,227**	**44,438**	**20,789**
Salaries	0	6,400	(6,400)
Benefits	0	120	(120)
Payments to Suppliers	0	14,370	(14,370)
Purchased Services	0	175	(175)
Travel	0	11,374	(11,374)
Utilities	0	0	0
Other	65,227	12,000	53,227
FD062 Other Enterprises Accounts	**620,882**	**83,149**	**537,733**
Salaries	0	1,487	(1,487)
Benefits	0	571	(571)
Payments to Suppliers	0	9,291	(9,291)
Purchased Services	0	1,341	(1,341)
Travel	0	5,173	(5,173)
Utilities	0	57,117	(57,117)
Other	620,882	8,170	612,712
Non-Core Funds Subtotal	**4,328,164**	**7,047,189**	**(2,719,025)**
Grand Total	**16,329,883**	**17,849,988**	**(1,520,105)**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,666,374**	**8,921,165**	**(254,791)**
Salaries	1,254,225	6,632,510	(5,378,284)
Benefits	1,975,759	2,151,192	(175,434)
Payments to Suppliers	5,906,192	51,054	5,855,138
Purchased Services	(39,003)	507	(39,510)
Travel	(104,425)	21,377	(125,802)
Utilities	(210)	9	(219)
Other	(326,165)	64,514	(390,679)
FD076 Indirect Cost Recovery	**658,277**	**436,861**	**221,417**
Salaries	(11,437)	290,886	(302,323)
Benefits	94,227	94,728	(501)
Payments to Suppliers	606,281	48,438	557,843
Purchased Services	(12,160)	3,340	(15,500)
Travel	(18,001)	(3,572)	(14,429)
Utilities	0	160	(160)
Other	(632)	2,881	(3,514)
FD080 Admin Fee and Interest	**1,067,898**	**782,775**	**285,123**
Salaries	799,175	602,443	196,733
Benefits	174,322	174,322	0
Payments to Suppliers	104,732	0	104,732
Purchased Services	0	34	(34)
Other	(10,331)	5,976	(16,307)
Core Funds Subtotal	**10,392,550**	**10,140,801**	**251,749**
FD026 Dedicated Local Accounts	**1,911,529**	**1,842,729**	**68,800**
Salaries	0	753,121	(753,121)
Benefits	0	239,158	(239,158)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	607,960	(607,960)
Purchased Services	0	93,914	(93,914)
Travel	0	37,348	(37,348)
Utilities	0	64,498	(64,498)
Other	1,911,529	46,729	1,864,800
FD044 Grants and Contracts - State	**0**	**0**	**0**
Travel	0	0	0
Other	0	0	0
FD049 Donated Funds	**1,679,242**	**3,860,921**	**(2,181,678)**
Salaries	0	1,861,008	(1,861,008)
Benefits	0	657,510	(657,510)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	590,538	(590,538)
Purchased Services	0	150,756	(150,756)
Travel	0	128,463	(128,463)
Utilities	0	50,020	(50,020)
Other	1,679,242	422,627	1,256,616
FD050 WSU Foundation	**157**	**0**	**157**
Other	157	0	157
FD053 Agency Accounts	**9,821**	**15,311**	**(5,490)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	15,351	(15,351)
Other	9,821	(40)	9,860
FD055 Associated Students Auxiliary Accounts	**59,379**	**53,840**	**5,539**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	26,285	(26,285)
Purchased Services	0	0	0
Travel	0	6,155	(6,155)
Utilities	0	0	(0)
Other	59,379	21,400	37,979
FD062 Other Enterprises Accounts	**759,853**	**205,497**	**554,356**
Salaries	0	36,926	(36,926)
Benefits	0	8,302	(8,302)
Payments to Suppliers	0	73,790	(73,790)
Purchased Services	0	54,760	(54,760)
Travel	0	2,765	(2,765)
Utilities	0	16,328	(16,328)
Other	759,853	12,627	747,227
Non-Core Funds Subtotal	**4,419,981**	**5,978,298**	**(1,558,316)**
Grand Total	**14,812,531**	**16,119,099**	**(1,306,568)**

College of Education, Sport, and Human Sciences

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	8,105,032	2,423,421	10,528,453
Indirect Cost Recovery	1,928	100,324	102,252
Admin Fee and Interest	193,817	57,802	251,619
Core Funds Subtotal	**8,300,777**	**2,581,547**	**10,882,324**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**12,574,807**	**9,297,640**	**3,277,167**
Salaries	6,878,281	6,882,448	(4,167)
Benefits	2,069,609	2,069,659	(50)
Payments to Suppliers	3,518,392	210,627	3,307,766
Purchased Services	0	47,308	(47,308)
Travel	31,315	12,398	18,918
Utilities	0	398	(398)
Other	77,209	74,803	2,406
FD076 Indirect Cost Recovery	**324,935**	**80,388**	**244,547**
Salaries	57,899	58,118	(219)
Benefits	20,366	20,812	(446)
Payments to Suppliers	246,372	678	245,694
Purchased Services	0	1	(1)
Travel	0	481	(481)
Other	299	299	0
FD080 Admin Fee and Interest	**304,396**	**175,845**	**128,551**
Salaries	180,931	132,038	48,893
Benefits	42,848	42,848	0
Payments to Suppliers	79,658	0	79,658
Other	959	959	0
Core Funds Subtotal	**13,204,139**	**9,553,874**	**3,650,265**
FD026 Dedicated Local Accounts	**1,770,033**	**686,667**	**1,083,366**
Salaries	0	389,307	(389,307)
Benefits	0	82,067	(82,067)
Payments to Suppliers	0	132,611	(132,611)
Purchased Services	0	55,589	(55,589)
Travel	0	1,597	(1,597)
Utilities	0	459	(459)
Other	1,770,033	25,038	1,744,995
FD049 Donated Funds	**2,315,729**	**594,776**	**1,720,954**
Salaries	0	54,825	(54,825)
Benefits	0	9,569	(9,569)
Payments to Suppliers	0	48,385	(48,385)
Purchased Services	0	15,489	(15,489)
Travel	0	2,319	(2,319)
Other	2,315,729	464,189	1,851,541
FD050 WSU Foundation	**10,544**	**5**	**10,538**
Other	10,544	5	10,538
FD053 Agency Accounts	**0**	**2,094**	**(2,094)**
Salaries	0	1,554	(1,554)
Benefits	0	540	(540)
Other	0	0	0
FD062 Other Enterprises Accounts	**304,939**	**114,370**	**190,569**
Salaries	0	54,323	(54,323)
Benefits	0	9,213	(9,213)
Payments to Suppliers	0	8,091	(8,091)
Purchased Services	0	33,541	(33,541)
Travel	0	1,377	(1,377)
Other	304,939	7,826	297,113
Non-Core Funds Subtotal	**4,401,246**	**1,397,913**	**3,003,333**
Grand Total	**17,605,384**	**10,951,786**	**6,653,598**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**13,098,495**	**9,571,546**	**3,526,949**
Salaries	7,077,986	7,051,150	26,836
Benefits	2,043,027	2,042,885	141
Payments to Suppliers	3,770,280	286,009	3,484,271
Purchased Services	50,351	50,796	(445)
Travel	88,006	70,549	17,457
Utilities	57	68	(11)
Other	68,788	70,089	(1,300)
FD076 Indirect Cost Recovery	**471,011**	**79,467**	**391,544**
Salaries	54,428	54,428	0
Benefits	20,678	20,678	0
Payments to Suppliers	391,155	564	390,591
Purchased Services	0	0	0
Travel	3,990	2,990	1,000
Other	760	807	(47)
FD080 Admin Fee and Interest	**365,972**	**250,289**	**115,683**
Salaries	193,272	193,272	0
Benefits	55,085	55,085	0
Payments to Suppliers	115,765	0	115,765
Other	1,851	1,933	(82)
Core Funds Subtotal	**13,935,478**	**9,901,302**	**4,034,176**
FD026 Dedicated Local Accounts	**2,397,638**	**919,234**	**1,478,404**
Salaries	0	453,574	(453,574)
Benefits	0	118,914	(118,914)
Payments to Suppliers	0	215,023	(215,023)
Purchased Services	0	6,890	(6,890)
Travel	0	65,897	(65,897)
Utilities	0	1,155	(1,155)
Other	2,397,638	57,781	2,339,856
FD049 Donated Funds	**2,749,307**	**639,157**	**2,110,150**
Salaries	0	114,695	(114,695)
Benefits	0	27,383	(27,383)
Payments to Suppliers	0	53,794	(53,794)
Purchased Services	0	11,970	(11,970)
Travel	0	30,880	(30,880)
Other	2,749,307	400,436	2,348,871
FD050 WSU Foundation	**4,730**	**(7)**	**4,736**
Other	4,730	(7)	4,736
FD053 Agency Accounts	**(2,094)**	**(2,094)**	**0**
Salaries	0	(1,256)	1,256
Benefits	0	(838)	838
Other	(2,094)	0	(2,094)
FD062 Other Enterprises Accounts	**624,721**	**322,280**	**302,440**
Salaries	0	162,957	(162,957)
Benefits	0	60,372	(60,372)
Payments to Suppliers	0	36,052	(36,052)
Purchased Services	0	13,308	(13,308)
Travel	0	17,331	(17,331)
Other	624,721	32,261	592,459
Non-Core Funds Subtotal	**5,774,301**	**1,878,571**	**3,895,730**
Grand Total	**19,709,779**	**11,779,873**	**7,929,906**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**13,919,752**	**10,101,561**	**3,818,190**
Salaries	7,286,385	7,286,385	0
Benefits	2,246,458	2,247,215	(757)
Payments to Suppliers	4,120,107	317,899	3,802,208
Purchased Services	40,585	40,585	0
Travel	150,357	133,664	16,693
Utilities	1,825	1,779	46
Other	74,034	74,034	0
FD076 Indirect Cost Recovery	**520,834**	**111,136**	**409,699**
Salaries	69,614	69,614	0
Benefits	26,280	26,342	(62)
Payments to Suppliers	406,656	1,650	405,006
Purchased Services	5,865	5,865	0
Travel	11,733	6,979	4,754
Other	686	686	0
FD080 Admin Fee and Interest	**355,202**	**252,097**	**103,105**
Salaries	192,542	192,542	0
Benefits	57,629	57,629	0
Payments to Suppliers	105,112	0	105,112
Other	(82)	1,925	(2,007)
Core Funds Subtotal	**14,795,788**	**10,464,794**	**4,330,994**
FD026 Dedicated Local Accounts	**2,680,274**	**965,358**	**1,714,916**
Salaries	0	460,026	(460,026)
Benefits	0	97,063	(97,063)
Payments to Suppliers	0	223,843	(223,843)
Purchased Services	0	29,831	(29,831)
Travel	0	128,134	(128,134)
Utilities	0	534	(534)
Other	2,680,274	25,927	2,654,347
FD049 Donated Funds	**3,320,982**	**1,059,731**	**2,261,251**
Salaries	0	297,879	(297,879)
Benefits	0	75,349	(75,349)
Payments to Suppliers	0	99,036	(99,036)
Purchased Services	0	19,269	(19,269)
Travel	0	56,504	(56,504)
Other	3,320,982	511,694	2,809,288
FD050 WSU Foundation	**5,047**	**0**	**5,047**
Other	5,047	0	5,047
FD053 Agency Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD062 Other Enterprises Accounts	**989,005**	**425,034**	**563,971**
Salaries	0	188,236	(188,236)
Benefits	0	49,373	(49,373)
Payments to Suppliers	0	70,374	(70,374)
Purchased Services	0	32,027	(32,027)
Travel	0	32,011	(32,011)
Other	989,005	53,012	935,993
Non-Core Funds Subtotal	**6,995,309**	**2,450,123**	**4,545,186**
Grand Total	**21,791,097**	**12,914,917**	**8,876,180**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**14,260,196**	**10,740,945**	**3,519,250**
Salaries	7,803,096	7,802,212	884
Benefits	2,357,423	2,357,423	0
Payments to Suppliers	3,815,385	310,731	3,504,655
Purchased Services	70,621	70,611	10
Travel	133,832	120,140	13,692
Utilities	2,708	2,708	0
Other	77,130	77,121	9
FD076 Indirect Cost Recovery	**635,568**	**183,684**	**451,884**
Salaries	107,558	107,558	0
Benefits	33,228	33,228	0
Payments to Suppliers	471,315	20,042	451,273
Purchased Services	7,654	7,654	0
Travel	14,766	14,154	611
Other	1,048	1,048	0
FD080 Admin Fee and Interest	**357,171**	**302,052**	**55,119**
Salaries	231,686	231,686	0
Benefits	68,049	68,049	0
Payments to Suppliers	55,119	0	55,119
Other	2,317	2,317	0
Core Funds Subtotal	**15,252,935**	**11,226,681**	**4,026,254**
FD026 Dedicated Local Accounts	**3,102,374**	**1,434,601**	**1,667,773**
Salaries	0	631,273	(631,273)
Benefits	0	117,312	(117,312)
Payments to Suppliers	0	373,650	(373,650)
Purchased Services	0	76,031	(76,031)
Travel	0	174,923	(174,923)
Utilities	0	137	(137)
Other	3,102,374	61,276	3,041,098
FD043 Grants and Contracts - Federal	**0**	**0**	**0**
Other	0	0	0
FD049 Donated Funds	**3,469,555**	**1,406,544**	**2,063,011**
Salaries	0	314,840	(314,840)
Benefits	0	63,383	(63,383)
Payments to Suppliers	0	94,844	(94,844)
Purchased Services	0	28,379	(28,379)
Travel	0	84,906	(84,906)
Other	3,469,555	820,193	2,649,362
FD050 WSU Foundation	**5,000**	**0**	**5,000**
Other	5,000	0	5,000
FD053 Agency Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD062 Other Enterprises Accounts	**822,015**	**234,008**	**588,008**
Salaries	0	82,821	(82,821)
Benefits	0	18,670	(18,670)
Payments to Suppliers	0	59,492	(59,492)
Purchased Services	0	26,577	(26,577)
Travel	0	30,012	(30,012)
Other	822,015	16,436	805,579
Non-Core Funds Subtotal	**7,398,944**	**3,075,153**	**4,323,791**
Grand Total	**22,651,878**	**14,301,834**	**8,350,045**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**14,225,442**	**10,900,524**	**3,324,919**
Salaries	8,095,921	8,095,893	28
Benefits	2,434,283	2,434,826	(543)
Payments to Suppliers	3,477,165	172,408	3,304,758
Purchased Services	17,420	17,410	10
Travel	118,436	97,770	20,666
Utilities	2,066	2,066	0
Other	80,152	80,152	0
FD076 Indirect Cost Recovery	**643,290**	**225,782**	**417,508**
Salaries	159,044	159,520	(476)
Benefits	46,282	46,520	(238)
Payments to Suppliers	422,947	4,720	418,227
Purchased Services	4,624	4,624	0
Travel	7,434	7,435	(1)
Other	2,958	2,963	(5)
FD080 Admin Fee and Interest	**315,430**	**311,569**	**3,860**
Salaries	239,072	239,072	0
Benefits	70,106	70,106	0
Payments to Suppliers	3,860	0	3,860
Other	2,391	2,391	0
Core Funds Subtotal	**15,184,162**	**11,437,875**	**3,746,287**
FD026 Dedicated Local Accounts	**3,266,466**	**1,478,995**	**1,787,471**
Salaries	0	611,091	(611,091)
Benefits	0	128,440	(128,440)
Payments to Suppliers	0	365,897	(365,897)
Purchased Services	0	98,999	(98,999)
Travel	0	206,020	(206,020)
Utilities	0	272	(272)
Other	3,266,466	68,275	3,198,191
FD043 Grants and Contracts - Federal	**0**	**0**	**0**
Other	0	0	0
FD049 Donated Funds	**3,424,809**	**1,436,347**	**1,988,462**
Salaries	0	264,145	(264,145)
Benefits	0	56,552	(56,552)
Payments to Suppliers	0	165,799	(165,799)
Purchased Services	0	74,068	(74,068)
Travel	0	75,484	(75,484)
Other	3,424,809	800,300	2,624,509
FD050 WSU Foundation	**15,619**	**0**	**15,619**
Other	15,619	0	15,619
FD053 Agency Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
FD062 Other Enterprises Accounts	**660,616**	**168,622**	**491,994**
Salaries	0	85,059	(85,059)
Benefits	0	24,681	(24,681)
Payments to Suppliers	0	23,706	(23,706)
Purchased Services	0	15,501	(15,501)
Travel	0	14,897	(14,897)
Other	660,616	4,778	655,838
Non-Core Funds Subtotal	**7,367,510**	**3,083,964**	**4,283,546**
Grand Total	**22,551,672**	**14,521,839**	**8,029,833**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**14,033,095**	**11,680,814**	**2,352,280**
Salaries	8,630,246	8,620,299	9,948
Benefits	2,713,854	2,714,396	(543)
Payments to Suppliers	2,523,998	183,863	2,340,135
Purchased Services	14,392	16,382	(1,990)
Travel	64,121	59,865	4,256
Utilities	369	369	0
Other	86,115	85,641	474
FD076 Indirect Cost Recovery	**544,631**	**183,300**	**361,331**
Salaries	59,970	108,068	(48,098)
Benefits	36,107	36,415	(307)
Payments to Suppliers	448,483	13,199	435,284
Purchased Services	75	5,601	(5,527)
Travel	0	18,273	(18,273)
Other	(5)	1,744	(1,749)
FD080 Admin Fee and Interest	**252,835**	**249,067**	**3,768**
Salaries	192,199	191,336	863
Benefits	55,827	55,827	0
Payments to Suppliers	2,905	0	2,905
Other	1,904	1,904	0
Core Funds Subtotal	**14,830,561**	**12,113,182**	**2,717,379**
FD026 Dedicated Local Accounts	**3,249,784**	**1,703,159**	**1,546,626**
Salaries	0	853,072	(853,072)
Benefits	0	175,963	(175,963)
Payments to Suppliers	0	373,467	(373,467)
Purchased Services	0	67,553	(67,553)
Travel	0	159,100	(159,100)
Utilities	0	424	(424)
Other	3,249,784	73,579	3,176,205
FD043 Grants and Contracts - Federal	**0**	**0**	**0**
Other	0	0	0
FD049 Donated Funds	**3,646,956**	**1,258,414**	**2,388,542**
Salaries	0	214,509	(214,509)
Benefits	0	47,683	(47,683)
Payments to Suppliers	0	107,831	(107,831)
Purchased Services	0	28,314	(28,314)
Travel	0	81,103	(81,103)
Other	3,646,956	778,974	2,867,981
FD050 WSU Foundation	**5,666**	**0**	**5,666**
Other	5,666	0	5,666
FD053 Agency Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
FD062 Other Enterprises Accounts	**590,779**	**144,285**	**446,494**
Salaries	0	76,245	(76,245)
Benefits	0	27,582	(27,582)
Payments to Suppliers	0	10,795	(10,795)
Purchased Services	0	17,530	(17,530)
Travel	0	7,287	(7,287)
Other	590,779	4,846	585,933
Non-Core Funds Subtotal	**7,493,185**	**3,105,858**	**4,387,328**
Grand Total	**22,323,746**	**15,219,039**	**7,104,707**

Voiland College of Engineering and Architecture

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	26,416,675	11,414,681	37,831,356
Indirect Cost Recovery	10,180	1,384,830	1,395,010
Admin Fee and Interest	349,669	106,038	455,707
Core Funds Subtotal	**26,776,524**	**12,905,549**	**39,682,073**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**39,497,856**	**33,772,504**	**5,725,352**
Salaries	23,292,988	25,861,520	(2,568,532)
Benefits	6,993,090	7,026,870	(33,779)
Payments to Suppliers	9,141,289	431,511	8,709,777
Purchased Services	34,296	178,513	(144,218)
Travel	0	7,006	(7,006)
Utilities	29	781	(751)
Other	36,164	266,303	(230,139)
FD076 Indirect Cost Recovery	**(1,512,752)**	**1,211,225**	**(2,723,977)**
Salaries	9,585	699,862	(690,277)
Benefits	163,468	184,845	(21,377)
Payments to Suppliers	(1,685,845)	295,825	(1,981,671)
Purchased Services	40	19,565	(19,525)
Travel	0	2,534	(2,534)
Utilities	0	1,310	(1,310)
Other	0	7,283	(7,283)
FD080 Admin Fee and Interest	**588,382**	**569,177**	**19,205**
Salaries	425,543	424,122	1,421
Benefits	140,454	140,454	0
Payments to Suppliers	17,844	60	17,784
Purchased Services	0	0	0
Travel	0	0	0
Other	4,541	4,541	0
Core Funds Subtotal	**38,573,485**	**35,552,906**	**3,020,580**
FD026 Dedicated Local Accounts	**5,628,563**	**1,522,109**	**4,106,455**
Salaries	0	596,695	(596,695)
Benefits	0	135,666	(135,666)
Payments to Suppliers	0	640,874	(640,874)
Purchased Services	0	80,271	(80,271)
Travel	0	14,367	(14,367)
Utilities	0	172	(172)
Other	5,628,563	54,063	5,574,500
FD043 Grants and Contracts - Federal	**0**	**(155)**	**155**
Benefits	0	(976)	976
Payments to Suppliers	0	821	(821)
Other	0	0	0
FD049 Donated Funds	**16,776,188**	**4,007,746**	**12,768,442**
Salaries	0	1,050,603	(1,050,603)
Benefits	0	235,250	(235,250)
Payments to Suppliers	0	473,411	(473,411)
Purchased Services	0	113,111	(113,111)
Travel	0	8,063	(8,063)
Utilities	0	3,102	(3,102)
Other	16,776,188	2,124,206	14,651,982
FD050 WSU Foundation	**192,337**	**197**	**192,140**
Other	192,337	197	192,140
FD053 Agency Accounts	**0**	**111,096**	**(111,096)**
Salaries	0	65,456	(65,456)
Benefits	0	15,117	(15,117)
Payments to Suppliers	0	576	(576)
Purchased Services	0	0	0
Other	0	29,947	(29,947)
FD054 Student Book Corporation	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD062 Other Enterprises Accounts	**4,663,216**	**2,066,905**	**2,596,311**
Salaries	0	1,074,412	(1,074,412)
Benefits	0	379,042	(379,042)
Payments to Suppliers	0	334,930	(334,930)
Purchased Services	0	36,935	(36,935)
Travel	0	95,134	(95,134)
Utilities	0	1,578	(1,578)
Other	4,663,216	144,874	4,518,342
FD085 Grants and Contracts - Local	**0**	**27**	**(27)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	27	(27)
Other	0	0	0
FD089 Athletics Contributions	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Subtotal	**27,260,304**	**7,707,925**	**19,552,380**
Grand Total	**65,833,790**	**43,260,830**	**22,572,959**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**41,170,548**	**32,972,805**	**8,197,743**
Salaries	20,586,621	25,307,577	(4,720,956)
Benefits	6,503,309	6,564,545	(61,236)
Payments to Suppliers	13,983,068	417,430	13,565,638
Purchased Services	293,543	348,512	(54,969)
Travel	657	73,405	(72,747)
Utilities	(662)	645	(1,307)
Other	(195,988)	260,691	(456,679)
FD076 Indirect Cost Recovery	**(997,304)**	**1,099,375**	**(2,096,679)**
Salaries	(444,562)	652,196	(1,096,758)
Benefits	132,026	178,256	(46,230)
Payments to Suppliers	(666,839)	212,008	(878,847)
Purchased Services	(19,525)	24,547	(44,072)
Travel	9,517	22,548	(13,031)
Utilities	(1,310)	1,207	(2,517)
Other	(6,612)	8,614	(15,226)
FD080 Admin Fee and Interest	**578,377**	**542,833**	**35,544**
Salaries	433,571	411,671	21,899
Benefits	127,022	127,022	0
Payments to Suppliers	17,784	0	17,784
Purchased Services	0	0	0
Travel	0	105	(105)
Other	0	4,033	(4,033)
Core Funds Subtotal	**40,751,621**	**34,615,012**	**6,136,609**
FD026 Dedicated Local Accounts	**6,296,187**	**1,906,401**	**4,389,786**
Salaries	0	666,921	(666,921)
Benefits	0	121,498	(121,498)
Payments to Suppliers	0	762,145	(762,145)
Purchased Services	0	220,390	(220,390)
Travel	0	68,180	(68,180)
Utilities	0	456	(456)
Other	6,296,187	66,811	6,229,376
FD043 Grants and Contracts - Federal	**155**	**(895)**	**1,050**
Benefits	0	0	0
Payments to Suppliers	0	(895)	895
Other	155	0	155
FD049 Donated Funds	**19,517,307**	**4,783,214**	**14,734,092**
Salaries	0	1,001,358	(1,001,358)
Benefits	0	230,174	(230,174)
Payments to Suppliers	0	608,436	(608,436)
Purchased Services	0	136,430	(136,430)
Travel	0	165,065	(165,065)
Utilities	0	2,889	(2,889)
Other	19,517,307	2,638,862	16,878,445
FD050 WSU Foundation	**(5,280)**	**(190)**	**(5,090)**
Other	(5,280)	(190)	(5,090)
FD053 Agency Accounts	**(113,838)**	**413,567**	**(527,405)**
Salaries	0	299,084	(299,084)
Benefits	0	74,127	(74,127)
Payments to Suppliers	0	301	(301)
Purchased Services	0	135	(135)
Other	(113,838)	39,920	(153,758)
FD054 Student Book Corporation	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD062 Other Enterprises Accounts	**4,509,854**	**1,872,117**	**2,637,736**
Salaries	0	930,046	(930,046)
Benefits	0	288,016	(288,016)
Payments to Suppliers	0	313,011	(313,011)
Purchased Services	0	21,143	(21,143)
Travel	0	86,303	(86,303)
Utilities	0	1,881	(1,881)
Other	4,509,854	231,716	4,278,138
FD085 Grants and Contracts - Local	**(27)**	**1,184**	**(1,211)**
Salaries	0	1,178	(1,178)
Benefits	0	6	(6)
Payments to Suppliers	0	0	0
Other	(27)	0	(27)
FD089 Athletics Contributions	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Subtotal	**30,204,358**	**8,975,399**	**21,228,959**
Grand Total	**70,955,979**	**43,590,411**	**27,365,568**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**44,789,420**	**36,122,935**	**8,666,485**
Salaries	19,119,079	27,142,693	(8,023,614)
Benefits	7,403,413	7,462,499	(59,086)
Payments to Suppliers	18,797,478	903,927	17,893,552
Purchased Services	(50,353)	164,148	(214,501)
Travel	(56,176)	185,344	(241,521)
Utilities	(1,279)	810	(2,089)
Other	(422,741)	263,515	(686,257)
FD076 Indirect Cost Recovery	**(435,232)**	**964,524**	**(1,399,756)**
Salaries	(1,065,028)	445,277	(1,510,305)
Benefits	116,055	163,742	(47,686)
Payments to Suppliers	587,730	283,756	303,973
Purchased Services	(43,894)	11,254	(55,149)
Travel	(11,393)	54,961	(66,354)
Utilities	(2,517)	1,468	(3,985)
Other	(16,185)	4,066	(20,251)
FD080 Admin Fee and Interest	**594,189**	**557,335**	**36,854**
Salaries	454,049	426,676	27,374
Benefits	126,495	126,495	0
Payments to Suppliers	17,784	0	17,784
Purchased Services	0	0	0
Travel	(105)	0	(105)
Other	(4,033)	4,164	(8,198)
Core Funds Subtotal	**44,948,377**	**37,644,794**	**7,303,583**
FD026 Dedicated Local Accounts	**6,247,886**	**2,176,204**	**4,071,682**
Salaries	0	783,140	(783,140)
Benefits	0	135,039	(135,039)
Payments to Suppliers	0	971,242	(971,242)
Purchased Services	0	80,384	(80,384)
Travel	0	144,145	(144,145)
Utilities	0	30	(30)
Other	6,247,886	62,223	6,185,663
FD043 Grants and Contracts - Federal	**1,050**	**0**	**1,050**
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	1,050	0	1,050
FD049 Donated Funds	**28,013,040**	**4,607,906**	**23,405,134**
Salaries	0	829,621	(829,621)
Benefits	0	217,786	(217,786)
Payments to Suppliers	0	903,346	(903,346)
Purchased Services	0	94,896	(94,896)
Travel	0	417,052	(417,052)
Utilities	0	1,706	(1,706)
Other	28,013,040	2,143,498	25,869,542
FD050 WSU Foundation	**(1,927)**	**(48)**	**(1,880)**
Other	(1,927)	(48)	(1,880)
FD053 Agency Accounts	**(525,916)**	**(404,362)**	**(121,554)**
Salaries	0	(325,171)	325,171
Benefits	0	(83,142)	83,142
Payments to Suppliers	0	(867)	867
Purchased Services	0	(135)	135
Other	(525,916)	4,954	(530,870)
FD054 Student Book Corporation	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD062 Other Enterprises Accounts	**4,777,707**	**2,167,435**	**2,610,272**
Salaries	0	1,026,238	(1,026,238)
Benefits	0	311,123	(311,123)
Payments to Suppliers	0	322,355	(322,355)
Purchased Services	0	27,755	(27,755)
Travel	0	85,045	(85,045)
Utilities	0	4,642	(4,642)
Other	4,777,707	390,276	4,387,431
FD085 Grants and Contracts - Local	**(1,211)**	**(1,036)**	**(175)**
Salaries	0	(1,036)	1,036
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(1,211)	0	(1,211)
FD089 Athletics Contributions	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Subtotal	**38,510,630**	**8,546,099**	**29,964,530**
Grand Total	**83,459,007**	**46,190,893**	**37,268,113**

Voiland College of Engineering and Architecture (continued)

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**44,728,267**	**36,402,358**	**8,325,910**
Salaries	24,827,307	27,548,631	(2,721,324)
Benefits	7,471,769	7,490,166	(18,396)
Payments to Suppliers	12,958,644	947,520	12,011,124
Purchased Services	(292,440)	(45,035)	(247,405)
Travel	(35,535)	188,444	(223,979)
Utilities	(522)	545	(1,067)
Other	(200,957)	272,087	(473,044)
FD076 Indirect Cost Recovery	**950,291**	**1,170,121**	**(219,830)**
Salaries	(334,979)	570,039	(905,018)
Benefits	160,354	184,185	(23,831)
Payments to Suppliers	1,170,875	310,849	860,026
Purchased Services	(25,451)	27,750	(53,202)
Travel	(7,305)	70,599	(77,904)
Utilities	(3,740)	1,272	(5,013)
Other	(9,462)	5,426	(14,888)
FD080 Admin Fee and Interest	**630,053**	**667,071**	**(37,018)**
Salaries	471,754	509,095	(37,341)
Benefits	152,229	152,229	0
Payments to Suppliers	6,070	0	6,070
Purchased Services	0	50	(50)
Travel	0	638	(638)
Other	0	5,059	(5,059)
Core Funds Subtotal	**46,308,611**	**38,239,549**	**8,069,062.01**
FD026 Dedicated Local Accounts	**6,088,610**	**2,507,077**	**3,581,533**
Salaries	0	765,642	(765,642)
Benefits	0	201,088	(201,088)
Payments to Suppliers	0	1,223,110	(1,223,110)
Purchased Services	0	66,283	(66,283)
Travel	0	152,851	(152,851)
Utilities	0	16	(16)
Other	6,088,610	98,088	5,990,522
FD043 Grants and Contracts - Federal	**1,050**	**0**	**1,050**
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	1,050	0	1,050
FD049 Donated Funds	**37,364,435**	**4,748,262**	**32,616,173**
Salaries	0	923,615	(923,615)
Benefits	0	223,910	(223,910)
Payments to Suppliers	0	1,159,797	(1,159,797)
Purchased Services	0	111,370	(111,370)
Travel	0	561,481	(561,481)
Utilities	0	1,530	(1,530)
Other	37,364,435	1,766,559	35,597,876
FD050 WSU Foundation	**3,568**	**(190)**	**3,758**
Other	3,568	(190)	3,758
FD053 Agency Accounts	**(116,600)**	**4,000**	**(120,600)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	(116,600)	4,000	(120,600)
FD054 Student Book Corporation	**0**	**1,510**	**(1,510)**
Payments to Suppliers	0	1,510	(1,510)
Other	0	0	0
FD062 Other Enterprises Accounts	**5,776,982**	**1,913,626**	**3,863,356**
Salaries	0	935,349	(935,349)
Benefits	0	299,898	(299,898)
Payments to Suppliers	0	485,707	(485,707)
Purchased Services	0	44,408	(44,408)
Travel	0	94,979	(94,979)
Utilities	0	1,640	(1,640)
Other	5,776,982	51,645	5,725,337
FD085 Grants and Contracts - Local	**(175)**	**0**	**(175)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(175)	0	(175)
FD089 Athletics Contributions	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Subtotal	**49,117,871**	**9,174,285**	**39,943,586**
Grand Total	**95,426,482**	**47,413,834**	**48,012,648**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**46,064,665**	**38,031,369**	**8,033,295**
Salaries	27,717,472	28,009,165	(291,693)
Benefits	7,719,852	7,732,363	(12,510)
Payments to Suppliers	10,565,136	1,210,211	9,354,925
Purchased Services	317,802	577,025	(259,223)
Travel	(75,360)	222,742	(298,102)
Utilities	(954)	4,439	(5,393)
Other	(179,284)	275,425	(454,709)
FD076 Indirect Cost Recovery	**2,156,679**	**1,742,795**	**413,884**
Salaries	(373,047)	885,299	(1,258,346)
Benefits	249,628	275,176	(25,548)
Payments to Suppliers	2,339,461	497,276	1,842,185
Purchased Services	(9,956)	9,236	(19,192)
Travel	(37,730)	66,663	(104,392)
Utilities	(4,477)	812	(5,290)
Other	(7,201)	8,333	(15,534)
FD080 Admin Fee and Interest	**550,370**	**609,705**	**(59,335)**
Salaries	412,641	468,080	(55,438)
Benefits	136,819	136,819	0
Payments to Suppliers	910	0	910
Purchased Services	0	0	0
Travel	0	147	(147)
Other	0	4,660	(4,660)
Core Funds Subtotal	**48,771,713**	**40,383,870**	**8,387,843**
FD026 Dedicated Local Accounts	**5,468,387**	**2,177,270**	**3,291,117**
Salaries	0	1,009,978	(1,009,978)
Benefits	0	237,130	(237,130)
Payments to Suppliers	0	604,092	(604,092)
Purchased Services	0	50,818	(50,818)
Travel	0	223,444	(223,444)
Utilities	0	505	(505)
Other	5,468,387	51,302	5,417,085
FD043 Grants and Contracts - Federal	**1,050**	**0**	**1,050**
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	1,050	0	1,050
FD049 Donated Funds	**50,963,153**	**5,791,489**	**45,171,664**
Salaries	0	889,013	(889,013)
Benefits	0	225,973	(225,973)
Payments to Suppliers	0	2,032,849	(2,032,849)
Purchased Services	0	110,584	(110,584)
Travel	0	502,517	(502,517)
Utilities	0	2,177	(2,177)
Other	50,963,153	2,028,376	48,934,777
FD050 WSU Foundation	**132,061**	**0**	**132,061**
Other	132,061	0	132,061
FD053 Agency Accounts	**(113,623)**	**0**	**(113,623)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	(113,623)	0	(113,623)
FD054 Student Book Corporation	**(1,510)**	**0**	**(1,510)**
Payments to Suppliers	0	0	0
Other	(1,510)	0	(1,510)
FD062 Other Enterprises Accounts	**6,405,092**	**2,635,146**	**3,769,945**
Salaries	0	1,003,164	(1,003,164)
Benefits	0	283,735	(283,735)
Payments to Suppliers	0	853,430	(853,430)
Purchased Services	0	245,676	(245,676)
Travel	0	85,858	(85,858)
Utilities	0	8,109	(8,109)
Other	6,405,092	155,175	6,249,917
FD085 Grants and Contracts - Local	**(175)**	**0**	**(175)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(175)	0	(175)
FD089 Athletics Contributions	**0**	**679**	**(679)**
Other	0	679	(679)
Non-Core Funds Subtotal	**62,854,436**	**10,604,585**	**52,249,851**
Grand Total	**111,626,149**	**50,988,454**	**60,637,695**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**42,115,987**	**39,701,075**	**2,414,912**
Salaries	29,631,581	29,998,170	(366,590)
Benefits	8,401,964	8,433,280	(31,316)
Payments to Suppliers	3,727,212	821,905	2,905,307
Purchased Services	198,520	(44,480)	242,999
Travel	(23,020)	200,550	(223,570)
Utilities	(0)	416	(417)
Other	179,730	291,233	(111,503)
FD076 Indirect Cost Recovery	**6,354,606**	**2,588,630**	**3,765,976**
Salaries	33,990	1,331,993	(1,298,004)
Benefits	423,093	430,207	(7,114)
Payments to Suppliers	5,890,057	667,294	5,222,763
Purchased Services	(397)	36,694	(37,091)
Travel	(4,263)	105,363	(109,626)
Utilities	959	184	774
Other	11,168	16,894	(5,726)
FD080 Admin Fee and Interest	**369,977**	**369,978**	**(0)**
Salaries	392,127	286,467	105,660
Benefits	80,646	80,646	0
Payments to Suppliers	(106,217)	0	(106,217)
Purchased Services	0	0	0
Travel	0	0	0
Other	3,422	2,865	557
Core Funds Subtotal	**48,840,570**	**42,659,683**	**6,180,888**
FD026 Dedicated Local Accounts	**5,159,378**	**2,249,961**	**2,909,417**
Salaries	0	816,295	(816,295)
Benefits	0	147,208	(147,208)
Payments to Suppliers	0	1,001,705	(1,001,705)
Purchased Services	0	72,884	(72,884)
Travel	0	151,573	(151,573)
Utilities	0	5	(5)
Other	5,159,378	60,290	5,099,088
FD043 Grants and Contracts - Federal	**1,050**	**0**	**1,050**
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	1,050	0	1,050
FD049 Donated Funds	**24,093,572**	**6,475,057**	**17,618,515**
Salaries	0	1,327,680	(1,327,680)
Benefits	0	307,585	(307,585)
Payments to Suppliers	0	1,792,927	(1,792,927)
Purchased Services	0	175,725	(175,725)
Travel	0	547,946	(547,946)
Utilities	0	2,812	(2,812)
Other	24,093,572	2,320,382	21,773,190
FD050 WSU Foundation	**(38,810)**	**0**	**(38,810)**
Other	(38,810)	0	(38,810)
FD053 Agency Accounts	**(113,623)**	**0**	**(113,623)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	(113,623)	0	(113,623)
FD054 Student Book Corporation	**(1,510)**	**0**	**(1,510)**
Payments to Suppliers	0	0	0
Other	(1,510)	0	(1,510)
FD062 Other Enterprises Accounts	**6,357,755**	**2,520,968**	**3,836,788**
Salaries	0	1,093,534	(1,093,534)
Benefits	0	410,913	(410,913)
Payments to Suppliers	0	484,584	(484,584)
Purchased Services	0	301,876	(301,876)
Travel	0	53,235	(53,235)
Utilities	0	8,312	(8,312)
Other	6,357,755	168,512	6,189,243
FD085 Grants and Contracts - Local	**(175)**	**(27)**	**(148)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	(27)	27
Other	(175)	0	(175)
FD089 Athletics Contributions	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Subtotal	**35,457,638**	**11,245,958**	**24,211,680**
Grand Total	**84,298,208**	**53,905,640**	**30,392,568**

College of Veterinary Medicine

Core Funds Budget	FY27 BUDGET FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	25,313,627	27,850,122	53,163,749
Indirect Cost Recovery	14,293	1,345,997	1,360,290
Admin Fee and Interest	431,797	2,282,697	2,714,494
Core Funds Subtotal	**25,759,717**	**31,478,816**	**57,238,533**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**39,041,759**	**40,467,072**	**(1,425,313)**
Salaries	31,307,557	30,380,336	927,221
Benefits	8,551,958	8,578,077	(26,119)
Payments to Suppliers	(1,028,241)	986,270	(2,014,511)
Purchased Services	(101,515)	144,274	(245,789)
Travel	0	38,149	(38,149)
Utilities	0	13,784	(13,784)
Other	312,000	326,182	(14,182)
FD076 Indirect Cost Recovery	**2,600,224**	**1,189,912**	**1,410,312**
Salaries	0	782,460	(782,460)
Benefits	267,724	267,858	(133)
Payments to Suppliers	2,332,500	104,831	2,227,669
Purchased Services	0	21,884	(21,884)
Travel	0	4,232	(4,232)
Utilities	0	60	(60)
Other	0	8,588	(8,588)
FD080 Admin Fee and Interest	**2,065,491**	**1,916,886**	**148,605**
Salaries	279,165	1,346,450	(1,067,285)
Benefits	555,757	555,757	0
Payments to Suppliers	1,230,569	411	1,230,158
Purchased Services	0	121	(121)
Other	0	14,146	(14,146)
Core Funds Subtotal	**43,707,475**	**43,573,870**	**133,604**
FD026 Dedicated Local Accounts	**20,328,983**	**23,292,435**	**(2,963,452)**
Salaries	0	6,392,348	(6,392,348)
Benefits	0	2,020,584	(2,020,584)
Payments to Suppliers	0	12,612,422	(12,612,422)
Purchased Services	0	449,268	(449,268)
Travel	0	30,449	(30,449)
Utilities	0	134,239	(134,239)
Other	20,328,983	1,653,126	18,675,857
FD031 Other Facilities Accounts	**11,205**	**70**	**11,134**
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	0	0
Other	11,205	70	11,134
FD039 Animal Health and Disease Research - Vet Med	**88,356**	**29,997**	**58,360**
Salaries	0	8,921	(8,921)
Benefits	0	3,210	(3,210)
Payments to Suppliers	0	15,096	(15,096)
Purchased Services	0	2,769	(2,769)
Other	88,356	0	88,356
FD043 Grants and Contracts - Federal	**0**	**307**	**(307)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Travel	0	307	(307)
Other	0	0	0
FD044 Grants and Contracts - State	**0**	**180,018**	**(180,018)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	18	(18)
Other	0	180,000	(180,000)
FD049 Donated Funds	**20,474,420**	**4,306,862**	**16,167,558**
Salaries	0	345,372	(345,372)
Benefits	0	83,058	(83,058)
Payments to Suppliers	0	2,108,012	(2,108,012)
Purchased Services	0	315,218	(315,218)
Travel	0	106,255	(106,255)
Utilities	0	2,286	(2,286)
Other	20,474,420	1,346,661	19,127,760
FD050 WSU Foundation	**670,841**	**27,872**	**642,969**
Payments to Suppliers	0	0	0
Other	670,841	27,872	642,969
FD053 Agency Accounts	**0**	**4,436**	**(4,436)**
Salaries	0	2,461	(2,461)
Benefits	0	828	(828)
Payments to Suppliers	0	1,147	(1,147)
Purchased Services	0	0	0
Other	0	0	0
FD062 Other Enterprises Accounts	**975,123**	**669,782**	**305,341**
Salaries	0	206,545	(206,545)
Benefits	0	78,422	(78,422)
Payments to Suppliers	0	300,159	(300,159)
Purchased Services	0	14,827	(14,827)
Travel	0	0	0
Utilities	0	324	(324)
Other	975,123	69,506	905,617
FD085 Grants and Contracts - Local	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD095 Scholarships and Fellowships, non-donated	**5,427,158**	**3,866,202**	**1,560,956**
Salaries	0	898,360	(898,360)
Benefits	0	111,329	(111,329)
Payments to Suppliers	0	2,237,327	(2,237,327)
Purchased Services	0	319,392	(319,392)
Travel	0	44,159	(44,159)
Utilities	0	19,956	(19,956)
Other	5,427,158	235,680	5,191,478
Non-Core Funds Subtotal	**47,976,086**	**32,377,981**	**15,598,105**
Grand Total	**91,683,561**	**75,951,851**	**15,731,709**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**39,835,223**	**43,015,398**	**(3,180,176)**
Salaries	31,367,168	32,513,767	(1,146,599)
Benefits	8,891,766	8,935,342	(43,576)
Payments to Suppliers	(532,107)	1,013,147	(1,545,254)
Purchased Services	(213,198)	166,605	(379,803)
Travel	(35,071)	61,515	(96,586)
Utilities	(5,855)	1,271	(7,127)
Other	362,520	323,750	38,769
FD076 Indirect Cost Recovery	**3,540,856**	**1,331,545**	**2,209,311**
Salaries	(619,256)	908,415	(1,527,671)
Benefits	310,451	311,417	(966)
Payments to Suppliers	3,883,892	72,332	3,811,559
Purchased Services	(21,884)	16,337	(38,221)
Travel	(3,737)	13,324	(17,061)
Utilities	(60)	756	(816)
Other	(8,550)	8,964	(17,514)
FD080 Admin Fee and Interest	**2,218,547**	**2,116,829**	**101,718**
Salaries	376,779	1,556,253	(1,179,475)
Benefits	545,420	545,420	0
Payments to Suppliers	1,310,615	0	1,310,615
Purchased Services	(121)	1	(122)
Other	(14,146)	15,155	(29,302)
Core Funds Subtotal	**45,594,626**	**46,463,773**	**(869,148)**
FD026 Dedicated Local Accounts	**19,602,786**	**17,182,620**	**2,420,166**
Salaries	0	5,026,079	(5,026,079)
Benefits	0	1,276,848	(1,276,848)
Payments to Suppliers	0	8,279,537	(8,279,537)
Purchased Services	0	400,020	(400,020)
Travel	0	87,090	(87,090)
Utilities	0	135,175	(135,175)
Other	19,602,786	1,977,872	17,624,915
FD031 Other Facilities Accounts	**12,577**	**115**	**12,461**
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	0	0
Other	12,577	115	12,461
FD039 Animal Health and Disease Research - Vet Med	**58,360**	**0**	**58,360**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	58,360	0	58,360
FD043 Grants and Contracts - Federal	**(307)**	**0**	**(307)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	(307)	0	(307)
FD044 Grants and Contracts - State	**897,997**	**342,260**	**555,737**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	(18)	18
Other	897,997	342,278	555,719
FD049 Donated Funds	**20,221,254**	**4,187,257**	**16,033,997**
Salaries	0	338,352	(338,352)
Benefits	0	108,114	(108,114)
Payments to Suppliers	0	1,823,585	(1,823,585)
Purchased Services	0	350,683	(350,683)
Travel	0	369,340	(369,340)
Utilities	0	1,965	(1,965)
Other	20,221,254	1,195,217	19,026,037
FD050 WSU Foundation	**(66,012)**	**(352)**	**(65,659)**
Payments to Suppliers	0	258	(258)
Other	(66,012)	(611)	(65,401)
FD053 Agency Accounts	**(4,436)**	**237,935**	**(242,371)**
Salaries	0	129,494	(129,494)
Benefits	0	23,392	(23,392)
Payments to Suppliers	0	85,050	(85,050)
Purchased Services	0	0	0
Other	(4,436)	0	(4,436)
FD062 Other Enterprises Accounts	**1,365,224**	**799,778**	**565,446**
Salaries	0	276,468	(276,468)
Benefits	0	116,336	(116,336)
Payments to Suppliers	0	291,171	(291,171)
Purchased Services	0	28,181	(28,181)
Travel	0	0	0
Utilities	0	206	(206)
Other	1,365,224	87,416	1,277,808
FD085 Grants and Contracts - Local	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD095 Scholarships and Fellowships, non-donated	**5,042,511**	**2,889,910**	**2,152,601**
Salaries	0	309,328	(309,328)
Benefits	0	40,305	(40,305)
Payments to Suppliers	0	1,890,739	(1,890,739)
Purchased Services	0	353,576	(353,576)
Travel	0	197,367	(197,367)
Utilities	0	18,141	(18,141)
Other	5,042,511	80,454	4,962,057
Non-Core Funds Subtotal	**47,129,954**	**25,639,523**	**21,490,431**
Grand Total	**92,724,580**	**72,103,296**	**20,621,284**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**40,788,600**	**42,768,925**	**(1,980,325)**
Salaries	20,329,302	31,786,357	(11,457,056)
Benefits	8,957,040	8,972,809	(15,769)
Payments to Suppliers	12,219,919	1,336,502	10,883,417
Purchased Services	(235,125)	64,865	(299,990)
Travel	(71,944)	288,292	(360,236)
Utilities	(7,117)	871	(7,988)
Other	(403,475)	319,229	(722,704)
FD076 Indirect Cost Recovery	**5,014,497**	**2,343,571**	**2,670,926**
Salaries	(1,442,340)	1,171,231	(2,613,572)
Benefits	370,160	372,264	(2,103)
Payments to Suppliers	6,146,381	723,137	5,423,245
Purchased Services	(38,221)	(1,081)	(37,140)
Travel	(3,825)	40,601	(44,425)
Utilities	(816)	195	(1,011)
Other	(16,843)	37,225	(54,068)
FD080 Admin Fee and Interest	**2,233,849**	**2,074,866**	**158,983**
Salaries	335,990	1,480,269	(1,144,279)
Benefits	579,921	579,921	0
Payments to Suppliers	1,347,361	0	1,347,361
Purchased Services	(122)	73	(195)
Other	(29,302)	14,602	(43,904)
Core Funds Subtotal	**48,036,946**	**47,187,362**	**849,584**
FD026 Dedicated Local Accounts	**22,201,052**	**21,739,792**	**461,260**
Salaries	0	7,714,925	(7,714,925)
Benefits	0	2,531,111	(2,531,111)
Payments to Suppliers	0	9,154,341	(9,154,341)
Purchased Services	0	674,906	(674,906)
Travel	0	185,782	(185,782)
Utilities	0	120,781	(120,781)
Other	22,201,052	1,357,946	20,843,106
FD031 Other Facilities Accounts	**13,852**	**11,842**	**2,010**
Internal Service Delivery Expense	0	11,731	(11,731)
Payments to Suppliers	0	0	0
Other	13,852	111	13,741
FD039 Animal Health and Disease Research - Vet Med	**58,360**	**0**	**58,360**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	58,360	0	58,360
FD043 Grants and Contracts - Federal	**(307)**	**0**	**(307)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	(307)	0	(307)
FD044 Grants and Contracts - State	**555,737**	**555,281**	**456**
Salaries	0	163,788	(163,788)
Benefits	0	42,740	(42,740)
Payments to Suppliers	0	5,209	(5,209)
Other	555,737	343,544	212,193
FD049 Donated Funds	**20,724,008**	**5,096,978**	**15,627,031**
Salaries	0	519,950	(519,950)
Benefits	0	154,592	(154,592)
Payments to Suppliers	0	2,076,939	(2,076,939)
Purchased Services	0	171,980	(171,980)
Travel	0	553,509	(553,509)
Utilities	0	908	(908)
Other	20,724,008	1,619,100	19,104,908
FD050 WSU Foundation	**489**	**(143)**	**632**
Payments to Suppliers	0	0	0
Other	489	(143)	632
FD053 Agency Accounts	**(242,371)**	**(507,983)**	**265,612**
Salaries	0	(131,955)	131,955
Benefits	0	(24,219)	24,219
Payments to Suppliers	0	(351,810)	351,810
Purchased Services	0	0	0
Other	(242,371)	0	(242,371)
FD062 Other Enterprises Accounts	**1,425,909**	**971,067**	**454,841**
Salaries	0	265,704	(265,704)
Benefits	0	107,162	(107,162)
Payments to Suppliers	0	520,174	(520,174)
Purchased Services	0	12,172	(12,172)
Travel	0	2,559	(2,559)
Utilities	0	618	(618)
Other	1,425,909	62,678	1,363,230
FD085 Grants and Contracts - Local	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD095 Scholarships and Fellowships, non-donated	**5,532,843**	**4,248,402**	**1,284,441**
Salaries	0	875,762	(875,762)
Benefits	0	149,942	(149,942)
Payments to Suppliers	0	2,206,840	(2,206,840)
Purchased Services	0	666,709	(666,709)
Travel	0	258,760	(258,760)
Utilities	0	10,286	(10,286)
Other	5,532,843	80,104	5,452,739
Non-Core Funds Subtotal	**50,269,572**	**32,115,236**	**18,154,336**
Grand Total	**98,306,518**	**79,302,599**	**19,003,920**

College of Veterinary Medicine (continued)

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**44,108,576**	**44,603,526**	**(494,950)**
Salaries	23,933,091	33,493,427	(9,560,336)
Benefits	9,504,963	9,507,721	(2,758)
Payments to Suppliers	11,600,323	1,019,534	10,580,790
Purchased Services	(223,206)	66,339	(289,545)
Travel	(308,934)	185,037	(493,971)
Utilities	(7,115)	742	(7,857)
Other	(390,547)	330,726	(721,272)
FD076 Indirect Cost Recovery	**5,133,637**	**2,183,403**	**2,950,234**
Salaries	(2,107,696)	1,215,714	(3,323,410)
Benefits	397,383	398,914	(1,531)
Payments to Suppliers	6,958,962	538,833	6,420,130
Purchased Services	(22,161)	18,727	(40,888)
Travel	(42,294)	34,600	(76,894)
Utilities	(928)	70	(999)
Other	(49,629)	(23,455)	(26,174)
FD080 Admin Fee and Interest	**2,649,760**	**2,363,182**	**286,578**
Salaries	(683,183)	1,691,732	(2,374,915)
Benefits	653,529	654,674	(1,145)
Payments to Suppliers	2,723,513	0	2,723,513
Purchased Services	(195)	0	(195)
Other	(43,904)	16,776	(60,680)
Core Funds Subtotal	**51,891,973**	**49,150,110**	**2,741,863**
FD026 Dedicated Local Accounts	**20,909,030**	**20,245,094**	**663,936**
Salaries	0	7,305,582	(7,305,582)
Benefits	0	2,377,618	(2,377,618)
Payments to Suppliers	0	8,087,284	(8,087,284)
Purchased Services	0	654,092	(654,092)
Travel	0	185,897	(185,897)
Utilities	0	116,311	(116,311)
Other	20,909,030	1,518,310	19,390,720
FD031 Other Facilities Accounts	**17,841**	**14,820**	**3,021**
Internal Service Delivery Expense	0	14,761	(14,761)
Payments to Suppliers	0	0	0
Other	17,841	59	17,782
FD039 Animal Health and Disease Research - Vet Med	**58,360**	**0**	**58,360**
Other	58,360	0	58,360
FD043 Grants and Contracts - Federal	**(307)**	**0**	**(307)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	(307)	0	(307)
FD044 Grants and Contracts - State	**456**	**456**	**0**
Salaries	0	(9,728)	9,728
Benefits	0	0	0
Payments to Suppliers	0	10,184	(10,184)
Other	456	0	456
FD049 Donated Funds	**21,892,409**	**5,921,986**	**15,970,423**
Salaries	0	812,659	(812,659)
Benefits	0	245,570	(245,570)
Payments to Suppliers	0	2,446,288	(2,446,288)
Purchased Services	0	104,186	(104,186)
Travel	0	646,975	(646,975)
Utilities	0	1,863	(1,863)
Other	21,892,409	1,664,443	20,227,966
FD050 WSU Foundation	**(4,618)**	**0**	**(4,618)**
Payments to Suppliers	0	0	0
Other	(4,618)	0	(4,618)
FD053 Agency Accounts	**265,613**	**265,613**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	265,613	(265,613)
Purchased Services	0	0	0
Other	265,613	0	265,613
FD062 Other Enterprises Accounts	**1,225,021**	**658,027**	**566,994**
Salaries	0	212,789	(212,789)
Benefits	0	86,438	(86,438)
Payments to Suppliers	0	288,721	(288,721)
Purchased Services	0	2,388	(2,388)
Travel	0	0	0
Utilities	0	569	(569)
Other	1,225,021	67,124	1,157,898
FD085 Grants and Contracts - Local	**(60)**	**0**	**(60)**
Salaries	0	0	0
Benefits	0	0	0
Other	(60)	0	(60)
FD095 Scholarships and Fellowships, non-donated	**4,669,788**	**3,241,695**	**1,428,093**
Salaries	0	490,958	(490,958)
Benefits	0	72,713	(72,713)
Payments to Suppliers	0	1,382,686	(1,382,686)
Purchased Services	0	576,468	(576,468)
Travel	0	306,138	(306,138)
Utilities	0	9,398	(9,398)
Other	4,669,788	403,334	4,266,453
	49,033,533	**30,347,692**	**18,685,841**
Grand Total	**100,925,506**	**79,497,802**	**21,427,704**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**48,011,546**	**46,945,448**	**1,066,097**
Salaries	32,469,235	35,192,496	(2,723,261)
Benefits	10,029,732	10,057,106	(27,374)
Payments to Suppliers	5,211,389	893,060	4,318,329
Purchased Services	43,662	118,479	(74,818)
Travel	22,936	337,278	(314,342)
Utilities	84	2,011	(1,926)
Other	234,508	345,019	(110,510)
FD076 Indirect Cost Recovery	**5,297,920**	**1,909,280**	**3,388,640**
Salaries	1,632,656	1,029,032	603,624
Benefits	357,459	363,975	(6,517)
Payments to Suppliers	3,287,722	370,070	2,917,652
Purchased Services	16,622	30,101	(13,479)
Travel	1,313	106,144	(104,831)
Utilities	0	0	0
Other	2,148	9,957	(7,810)
FD080 Admin Fee and Interest	**2,849,725**	**2,770,068**	**79,658**
Salaries	2,046,608	2,015,682	30,926
Benefits	733,463	734,608	(1,145)
Payments to Suppliers	69,655	0	69,655
Purchased Services	0	0	0
Other	0	19,778	(19,778)
Core Funds Subtotal	**56,159,191**	**51,624,796**	**4,534,395**
FD026 Dedicated Local Accounts	**23,696,345**	**20,857,186**	**2,839,159**
Salaries	0	6,921,942	(6,921,942)
Benefits	0	2,234,420	(2,234,420)
Payments to Suppliers	0	8,388,042	(8,388,042)
Purchased Services	0	1,323,384	(1,323,384)
Travel	0	171,692	(171,692)
Utilities	0	134,551	(134,551)
Other	23,696,345	1,683,155	22,013,191
FD031 Other Facilities Accounts	**3,021**	**0**	**3,021**
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	0	0
Other	3,021	0	3,021
FD039 Animal Health and Disease Research - Vet Med	**3,010**	**0**	**3,010**
Other	3,010	0	3,010
FD043 Grants and Contracts - Federal	**(307)**	**0**	**(307)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	(307)	0	(307)
FD044 Grants and Contracts - State	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	0	0	0
FD049 Donated Funds	**22,129,264**	**6,562,977**	**15,566,286**
Salaries	0	1,280,369	(1,280,369)
Benefits	0	290,653	(290,653)
Payments to Suppliers	0	1,993,431	(1,993,431)
Purchased Services	0	304,710	(304,710)
Travel	0	570,492	(570,492)
Utilities	0	1,851	(1,851)
Other	22,129,264	2,121,472	20,007,792
FD050 WSU Foundation	**67,183**	**0**	**67,183**
Payments to Suppliers	0	0	0
Other	67,183	0	67,183
FD053 Agency Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	0	0	0
FD062 Other Enterprises Accounts	**1,480,858**	**721,507**	**759,351**
Salaries	0	197,029	(197,029)
Benefits	0	80,521	(80,521)
Payments to Suppliers	0	374,795	(374,795)
Purchased Services	0	2,484	(2,484)
Travel	0	0	0
Utilities	0	805	(805)
Other	1,480,858	65,872	1,414,987
FD085 Grants and Contracts - Local	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD095 Scholarships and Fellowships, non-donated	**4,470,565**	**3,151,699**	**1,318,866**
Salaries	0	352,422	(352,422)
Benefits	0	26,576	(26,576)
Payments to Suppliers	0	1,585,352	(1,585,352)
Purchased Services	0	619,942	(619,942)
Travel	0	165,052	(165,052)
Utilities	0	17,465	(17,465)
Other	4,470,565	384,889	4,085,676
Non-Core Funds Subtotal	**51,849,941**	**31,293,370**	**20,556,570**
Grand Total	**108,009,131**	**82,918,166**	**25,090,965**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**54,403,280**	**52,071,684**	**2,331,596**
Salaries	42,104,437	38,443,577	3,660,860
Benefits	11,295,044	11,307,683	(12,638)
Payments to Suppliers	906,149	1,332,085	(425,936)
Purchased Services	73,184	467,308	(394,124)
Travel	6,651	143,095	(136,444)
Utilities	3	129	(126)
Other	17,811	377,807	(359,996)
FD076 Indirect Cost Recovery	**5,839,840**	**1,670,721**	**4,169,119**
Salaries	2,427,894	745,825	1,682,070
Benefits	279,017	295,050	(16,033)
Payments to Suppliers	3,133,327	552,283	2,581,044
Purchased Services	(2,808)	58,406	(61,213)
Travel	0	10,364	(10,364)
Utilities	0	1,529	(1,529)
Other	2,410	7,264	(4,854)
FD080 Admin Fee and Interest	**2,724,261**	**2,567,280**	**156,981**
Salaries	1,920,371	1,834,200	86,171
Benefits	715,047	715,047	0
Payments to Suppliers	88,843	0	88,843
Purchased Services	0	0	0
Other	0	18,034	(18,034)
Core Funds Subtotal	**62,967,381**	**56,309,685**	**6,657,696**
FD026 Dedicated Local Accounts	**26,288,907**	**20,789,385**	**5,499,522**
Salaries	0	6,368,389	(6,368,389)
Benefits	0	1,961,344	(1,961,344)
Payments to Suppliers	0	8,518,840	(8,518,840)
Purchased Services	0	1,355,497	(1,355,497)
Travel	0	109,276	(109,276)
Utilities	0	103,282	(103,282)
Other	26,288,907	2,372,757	23,916,150
FD031 Other Facilities Accounts	**3,021**	**80**	**2,941**
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	80	(80)
Other	3,021	0	3,021
FD039 Animal Health and Disease Research - Vet Med	**3,010**	**0**	**3,010**
Other	3,010	0	3,010
FD043 Grants and Contracts - Federal	**(307)**	**7,188**	**(7,495)**
Salaries	0	5,700	(5,700)
Benefits	0	1,488	(1,488)
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	(307)	0	(307)
FD044 Grants and Contracts - State	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	0	0	0
FD049 Donated Funds	**23,524,607**	**7,889,097**	**15,635,510**
Salaries	0	851,657	(851,657)
Benefits	0	267,700	(267,700)
Payments to Suppliers	0	3,997,456	(3,997,456)
Purchased Services	0	274,600	(274,600)
Travel	0	526,247	(526,247)
Utilities	0	1,561	(1,561)
Other	23,524,607	1,969,876	21,554,731
FD050 WSU Foundation	**621**	**0**	**621**
Payments to Suppliers	0	0	0
Other	621	0	621
FD053 Agency Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	0	0	0
FD062 Other Enterprises Accounts	**1,571,593**	**1,024,247**	**547,346**
Salaries	0	239,107	(239,107)
Benefits	0	91,775	(91,775)
Payments to Suppliers	0	591,494	(591,494)
Purchased Services	0	3,955	(3,955)
Travel	0	0	0
Utilities	0	420	(420)
Other	1,571,593	97,497	1,474,096
FD085 Grants and Contracts - Local	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD095 Scholarships and Fellowships, non-donated	**4,524,610**	**2,989,651**	**1,534,960**
Salaries	0	286,617	(286,617)
Benefits	0	18,645	(18,645)
Payments to Suppliers	0	1,690,096	(1,690,096)
Purchased Services	0	362,690	(362,690)
Travel	0	219,079	(219,079)
Utilities	0	16,217	(16,217)
Other	4,524,610	396,307	4,128,303
Non-Core Funds Subtotal	**55,916,063**	**32,699,648**	**23,216,415**
Grand Total	**118,883,445**	**89,009,333**	**29,874,112**

Elson S Floyd College of Medicine

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	23,764,744	22,644,827	46,409,571
Indirect Cost Recovery	16,335	961,544	977,879
Admin Fee and Interest	281,457	79,322	360,779
Core Funds Subtotal	**24,062,536**	**23,685,693**	**47,748,229**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**7,894,673**	**33,889,743**	**(25,995,070)**
Salaries	16,739,279	22,495,671	(5,756,392)
Benefits	6,130,573	6,157,188	(26,615)
Payments to Suppliers	(15,760,537)	3,033,374	(18,793,910)
Purchased Services	348,718	1,724,491	(1,375,773)
Travel	425,734	139,481	286,253
Utilities	0	88,364	(88,364)
Other	10,906	251,176	(240,270)
FD076 Indirect Cost Recovery	**6,276,956**	**1,797,730**	**4,479,225**
Salaries	254,878	718,326	(463,448)
Benefits	219,656	260,230	(40,573)
Payments to Suppliers	5,802,422	434,244	5,368,178
Purchased Services	0	194,953	(194,953)
Travel	0	7,724	(7,724)
Utilities	0	15,055	(15,055)
Other	0	167,199	(167,199)
FD080 Admin Fee and Interest	**96,966**	**278,340**	**(181,373)**
Salaries	227,525	181,191	46,334
Benefits	60,507	60,507	0
Payments to Suppliers	(191,066)	31,787	(222,853)
Purchased Services	0	0	0
Travel	0	2,202	(2,202)
Utilities	0	640	(640)
Other	0	2,013	(2,013)
Core Funds Subtotal	**14,268,595**	**35,965,814**	**(21,697,219)**
FD026 Dedicated Local Accounts	**568,011**	**237,016**	**330,995**
Salaries	0	123,196	(123,196)
Benefits	0	30,981	(30,981)
Payments to Suppliers	0	49,125	(49,125)
Purchased Services	0	25,382	(25,382)
Travel	0	675	(675)
Utilities	0	1,450	(1,450)
Other	568,011	6,206	561,805
FD043 Grants and Contracts - Federal	**0**	**1,496**	**(1,496)**
Salaries	0	880	(880)
Benefits	0	617	(617)
Payments to Suppliers	0	0	0
Other	0	0	0
FD044 Grants and Contracts - State	**0**	**0**	**(0)**
Benefits	0	0	(0)
Payments to Suppliers	0	0	0
Other	0	0	0
FD049 Donated Funds	**3,278,763**	**1,483,187**	**1,795,576**
Salaries	0	82,815	(82,815)
Benefits	0	19,630	(19,630)
Payments to Suppliers	0	243,854	(243,854)
Purchased Services	0	38,973	(38,973)
Travel	0	1,353	(1,353)
Utilities	0	0	0
Other	3,278,763	1,096,562	2,182,202
FD050 WSU Foundation	**15,715**	**363**	**15,353**
Other	15,715	363	15,353
FD053 Agency Accounts	**0**	**51,338**	**(51,338)**
Salaries	0	32,269	(32,269)
Benefits	0	10,069	(10,069)
Payments to Suppliers	0	9,000	(9,000)
Other	0	0	0
FD062 Other Enterprises Accounts	**752,769**	**815,726**	**(62,957)**
Salaries	0	628,605	(628,605)
Benefits	0	130,320	(130,320)
Payments to Suppliers	0	45,622	(45,622)
Purchased Services	0	798	(798)
Travel	0	0	0
Utilities	0	1,006	(1,006)
Other	752,769	9,376	743,393
FD085 Grants and Contracts - Local	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	0	0	0
FD088 Fiduciary Activities	**12,500**	**5,000**	**7,500**
Payments to Suppliers	0	5,000	(5,000)
Other	12,500	0	12,500
Non-Core Funds Subtotal	**4,627,758**	**2,594,126**	**2,033,632**
Grand Total	**18,896,353**	**38,559,939**	**(19,663,586)**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,332,105**	**35,614,392**	**(25,282,286)**
Salaries	22,907,590	23,577,058	(669,468)
Benefits	6,058,277	6,087,582	(29,305)
Payments to Suppliers	(20,515,389)	2,491,092	(23,006,481)
Purchased Services	979,388	2,772,657	(1,793,269)
Travel	671,480	367,350	304,129
Utilities	16,890	89,828	(72,938)
Other	213,869	228,824	(14,955)
FD076 Indirect Cost Recovery	**6,086,434**	**1,600,722**	**4,485,711**
Salaries	(463,448)	757,891	(1,221,339)
Benefits	193,842	259,442	(65,600)
Payments to Suppliers	6,740,971	382,401	6,358,570
Purchased Services	(194,953)	108,806	(303,759)
Travel	(7,724)	29,348	(37,072)
Utilities	(15,055)	22,912	(37,967)
Other	(167,199)	39,922	(207,121)
FD080 Admin Fee and Interest	**146,506**	**242,413**	**(95,907)**
Salaries	290,987	176,941	114,045
Benefits	57,732	57,732	0
Payments to Suppliers	(205,353)	(4,890)	(200,462)
Purchased Services	0	1,193	(1,193)
Travel	3,292	8,999	(5,707)
Utilities	1,860	0	1,860
Other	(2,013)	2,438	(4,450)
Core Funds Subtotal	**16,565,044**	**37,457,527**	**(20,892,483)**
FD026 Dedicated Local Accounts	**617,242**	**450,188**	**167,054**
Salaries	0	110,182	(110,182)
Benefits	0	31,879	(31,879)
Payments to Suppliers	0	253,647	(253,647)
Purchased Services	0	41,250	(41,250)
Travel	0	9,469	(9,469)
Utilities	0	1,835	(1,835)
Other	617,242	1,926	615,316
FD043 Grants and Contracts - Federal	**(1,496)**	**3,234**	**(4,731)**
Salaries	0	2,487	(2,487)
Benefits	0	747	(747)
Payments to Suppliers	0	0	0
Other	(1,496)	0	(1,496)
FD044 Grants and Contracts - State	**(0)**	**0**	**(0)**
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(0)	0	(0)
FD049 Donated Funds	**5,552,701**	**1,619,718**	**3,932,982**
Salaries	0	111,231	(111,231)
Benefits	0	29,273	(29,273)
Payments to Suppliers	0	376,977	(376,977)
Purchased Services	0	23,838	(23,838)
Travel	0	58,796	(58,796)
Utilities	0	76	(76)
Other	5,552,701	1,019,527	4,533,174
FD050 WSU Foundation	**(12,095)**	**(363)**	**(11,732)**
Other	(12,095)	(363)	(11,732)
FD053 Agency Accounts	**(49,838)**	**51,153**	**(100,991)**
Salaries	0	38,033	(38,033)
Benefits	0	10,369	(10,369)
Payments to Suppliers	0	2,752	(2,752)
Other	(49,838)	0	(49,838)
FD062 Other Enterprises Accounts	**1,837,626**	**2,744,924**	**(907,298)**
Salaries	0	2,058,401	(2,058,401)
Benefits	0	552,243	(552,243)
Payments to Suppliers	0	94,943	(94,943)
Purchased Services	0	12,765	(12,765)
Travel	0	1,620	(1,620)
Utilities	0	948	(948)
Other	1,837,626	24,004	1,813,622
FD085 Grants and Contracts - Local	**0**	**(169)**	**169**
Salaries	0	0	0
Benefits	0	31	(31)
Payments to Suppliers	0	(200)	200
Other	0	0	0
FD088 Fiduciary Activities	**7,500**	**0**	**7,500**
Payments to Suppliers	0	0	0
Other	7,500	0	7,500
Non-Core Funds Subtotal	**7,951,639**	**4,868,686**	**3,082,953**
Grand Total	**24,516,684**	**42,326,213**	**(17,809,530)**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**13,949,583**	**39,014,504**	**(25,064,921)**
Salaries	24,184,996	25,379,175	(1,194,179)
Benefits	6,996,396	7,010,519	(14,123)
Payments to Suppliers	(21,478,318)	2,326,066	(23,804,384)
Purchased Services	3,514,223	3,293,434	220,789
Travel	506,909	629,860	(122,951)
Utilities	(1,232)	111,565	(112,796)
Other	226,609	263,884	(37,276)
FD076 Indirect Cost Recovery	**6,367,944**	**1,622,820**	**4,745,125**
Salaries	(1,006,613)	652,401	(1,659,014)
Benefits	183,016	219,273	(36,257)
Payments to Suppliers	7,726,599	427,385	7,299,214
Purchased Services	(267,374)	126,211	(393,585)
Travel	(24,409)	151,859	(176,268)
Utilities	(37,967)	36,559	(74,526)
Other	(205,308)	9,132	(214,439)
FD080 Admin Fee and Interest	**204,611**	**113,930**	**90,681**
Salaries	363,176	72,663	290,513
Benefits	25,894	25,894	0
Payments to Suppliers	(182,462)	9,403	(191,865)
Purchased Services	(1,193)	678	(1,871)
Travel	(660)	5,234	(5,894)
Utilities	1,860	0	1,860
Other	(2,003)	58	(2,062)
Core Funds Subtotal	**20,522,139**	**40,751,254**	**(20,229,115)**
FD026 Dedicated Local Accounts	**620,511**	**767,587**	**(147,076)**
Salaries	0	418,631	(418,631)
Benefits	0	104,174	(104,174)
Payments to Suppliers	0	202,996	(202,996)
Purchased Services	0	50,471	(50,471)
Travel	0	6,968	(6,968)
Utilities	0	667	(667)
Other	620,511	(16,321)	636,832
FD043 Grants and Contracts - Federal	**(4,731)**	**(3,773)**	**(958)**
Salaries	0	(3,052)	3,052
Benefits	0	(886)	886
Payments to Suppliers	0	165	(165)
Other	(4,731)	0	(4,731)
FD044 Grants and Contracts - State	**(0)**	**0**	**(0)**
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(0)	0	(0)
FD049 Donated Funds	**5,502,852**	**2,424,878**	**3,077,975**
Salaries	0	307,404	(307,404)
Benefits	0	95,214	(95,214)
Payments to Suppliers	0	580,306	(580,306)
Purchased Services	0	51,125	(51,125)
Travel	0	103,784	(103,784)
Utilities	0	0	0
Other	5,502,852	1,287,045	4,215,807
FD050 WSU Foundation	**51,593**	**0**	**51,593**
Other	51,593	0	51,593
FD053 Agency Accounts	**(100,991)**	**(100,991)**	**0**
Salaries	0	(70,302)	70,302
Benefits	0	(20,437)	20,437
Payments to Suppliers	0	(10,252)	10,252
Other	(100,991)	0	(100,991)
FD062 Other Enterprises Accounts	**3,598,373**	**5,330,402**	**(1,732,029)**
Salaries	0	3,977,412	(3,977,412)
Benefits	0	1,098,627	(1,098,627)
Payments to Suppliers	0	139,862	(139,862)
Purchased Services	0	30,904	(30,904)
Travel	0	40,874	(40,874)
Utilities	0	1,434	(1,434)
Other	3,598,373	41,288	3,557,085
FD085 Grants and Contracts - Local	**169**	**21,429**	**(21,260)**
Salaries	0	13,697	(13,697)
Benefits	0	7,732	(7,732)
Payments to Suppliers	0	0	0
Other	169	0	169
FD088 Fiduciary Activities	**7,500**	**0**	**7,500**
Payments to Suppliers	0	0	0
Other	7,500	0	7,500
Non-Core Funds Subtotal	**9,675,276**	**8,439,531**	**1,235,745**
Grand Total	**30,197,415**	**49,190,785**	**(18,993,370)**

Elson S Floyd College of Medicine (continued)

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**16,579,424**	**42,612,474**	**(26,033,050)**
Salaries	25,617,312	28,261,787	(2,644,475)
Benefits	7,722,299	7,756,864	(34,565)
Payments to Suppliers	(19,505,107)	1,805,600	(21,310,707)
Purchased Services	2,191,801	3,585,879	(1,394,078)
Travel	531,407	819,420	(288,013)
Utilities	17,643	105,784	(88,141)
Other	4,069	277,140	(273,071)
FD076 Indirect Cost Recovery	**5,037,164**	**1,852,656**	**3,184,507**
Salaries	(1,643,368)	897,046	(2,540,414)
Benefits	234,943	271,975	(37,032)
Payments to Suppliers	7,299,407	361,036	6,938,371
Purchased Services	(393,585)	161,440	(555,025)
Travel	(171,268)	113,323	(284,591)
Utilities	(74,526)	39,221	(113,747)
Other	(214,439)	8,617	(223,056)
FD080 Admin Fee and Interest	**400,673**	**190,122**	**210,551**
Salaries	247,451	125,192	122,259
Benefits	37,541	37,541	0
Payments to Suppliers	105,681	17,922	87,759
Purchased Services	0	140	(140)
Travel	10,000	8,074	1,926
Utilities	0	0	0
Other	0	1,252	(1,252)
Core Funds Subtotal	**22,017,261**	**44,655,253**	**(22,637,992)**
FD026 Dedicated Local Accounts	**275,796**	**303,441**	**(27,646)**
Salaries	0	(57,003)	57,003
Benefits	0	(18,816)	18,816
Payments to Suppliers	0	307,517	(307,517)
Purchased Services	0	65,310	(65,310)
Travel	0	6,238	(6,238)
Utilities	0	487	(487)
Other	275,796	(292)	276,087
FD043 Grants and Contracts - Federal	**(958)**	**0**	**(958)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(958)	0	(958)
FD044 Grants and Contracts - State	**(0)**	**0**	**(0)**
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(0)	0	(0)
FD049 Donated Funds	**6,526,966**	**2,488,252**	**4,038,714**
Salaries	0	590,062	(590,062)
Benefits	0	181,298	(181,298)
Payments to Suppliers	0	460,084	(460,084)
Purchased Services	0	118,997	(118,997)
Travel	0	32,304	(32,304)
Utilities	0	295	(295)
Other	6,526,966	1,105,212	5,421,754
FD050 WSU Foundation	**20,704**	**0**	**20,704**
Other	20,704	0	20,704
FD053 Agency Accounts	**0**	**17,762**	**(17,762)**
Salaries	0	1,135	(1,135)
Benefits	0	111	(111)
Payments to Suppliers	0	16,517	(16,517)
Other	0	0	0
FD062 Other Enterprises Accounts	**5,096,450**	**6,405,943**	**(1,309,493)**
Salaries	0	4,709,272	(4,709,272)
Benefits	0	1,338,871	(1,338,871)
Payments to Suppliers	0	197,266	(197,266)
Purchased Services	0	35,185	(35,185)
Travel	0	72,477	(72,477)
Utilities	0	1,032	(1,032)
Other	5,096,450	51,841	5,044,609
FD085 Grants and Contracts - Local	**(21,260)**	**(21,429)**	**169**
Salaries	0	(13,697)	13,697
Benefits	0	(7,732)	7,732
Payments to Suppliers	0	0	0
Other	(21,260)	0	(21,260)
FD088 Fiduciary Activities	**7,500**	**0**	**7,500**
Payments to Suppliers	0	0	0
Other	7,500	0	7,500
Non-Core Funds Subtotal	**11,905,198**	**9,193,970**	**2,711,228**
Grand Total	**33,922,459**	**53,849,223**	**(19,926,764)**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**17,885,383**	**47,642,965**	**(29,757,582)**
Salaries	26,782,042	31,078,214	(4,296,172)
Benefits	8,301,462	8,315,752	(14,290)
Payments to Suppliers	(20,826,643)	3,520,475	(24,347,118)
Purchased Services	3,060,126	3,392,772	(332,646)
Travel	530,714	931,534	(400,819)
Utilities	38,391	97,273	(58,882)
Other	(708)	306,946	(307,654)
FD076 Indirect Cost Recovery	**5,763,163**	**2,357,212**	**3,405,950**
Salaries	53,388	1,083,049	(1,029,661)
Benefits	344,226	344,669	(443)
Payments to Suppliers	5,365,383	462,484	4,902,899
Purchased Services	0	171,687	(171,687)
Travel	612	71,909	(71,297)
Utilities	0	42,013	(42,013)
Other	(446)	181,401	(181,847)
FD080 Admin Fee and Interest	**536,053**	**209,858**	**326,195**
Salaries	276,662	142,952	133,710
Benefits	48,839	48,839	0
Payments to Suppliers	210,551	10,547	200,004
Purchased Services	0	540	(540)
Travel	0	5,567	(5,567)
Utilities	0	0	0
Other	0	1,412	(1,412)
Core Funds Subtotal	**24,184,598**	**50,210,035**	**(26,025,437)**
FD026 Dedicated Local Accounts	**445,861**	**531,121**	**(85,260)**
Salaries	0	183,787	(183,787)
Benefits	0	53,347	(53,347)
Payments to Suppliers	0	188,018	(188,018)
Purchased Services	0	78,141	(78,141)
Travel	0	22,464	(22,464)
Utilities	0	101	(101)
Other	445,861	5,264	440,597
FD043 Grants and Contracts - Federal	**(958)**	**1,183**	**(2,140)**
Salaries	0	841	(841)
Benefits	0	342	(342)
Payments to Suppliers	0	0	0
Other	(958)	0	(958)
FD044 Grants and Contracts - State	**(0)**	**702**	**(703)**
Benefits	0	0	0
Payments to Suppliers	0	702	(702)
Other	(0)	0	(0)
FD049 Donated Funds	**6,065,803**	**1,887,746**	**4,178,057**
Salaries	0	157,596	(157,596)
Benefits	0	38,794	(38,794)
Payments to Suppliers	0	595,593	(595,593)
Purchased Services	0	26,112	(26,112)
Travel	0	43,858	(43,858)
Utilities	0	638	(638)
Other	6,065,803	1,025,153	5,040,650
FD050 WSU Foundation	**33,715**	**0**	**33,715**
Other	33,715	0	33,715
FD053 Agency Accounts	**(17,762)**	**12,810**	**(30,572)**
Salaries	0	2,014	(2,014)
Benefits	0	1,171	(1,171)
Payments to Suppliers	0	9,625	(9,625)
Other	(17,762)	0	(17,762)
FD062 Other Enterprises Accounts	**6,836,776**	**8,434,617**	**(1,597,841)**
Salaries	0	6,043,947	(6,043,947)
Benefits	0	1,711,355	(1,711,355)
Payments to Suppliers	0	503,906	(503,906)
Purchased Services	0	61,911	(61,911)
Travel	0	47,129	(47,129)
Utilities	0	1,203	(1,203)
Other	6,836,776	65,165	6,771,611
FD085 Grants and Contracts - Local	**169**	**0**	**169**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	169	0	169
FD088 Fiduciary Activities	**7,500**	**0**	**7,500**
Payments to Suppliers	0	0	0
Other	7,500	0	7,500
Non-Core Funds Subtotal	**13,371,103**	**10,868,178**	**2,502,925**
Grand Total	**37,555,702**	**61,078,213**	**(23,522,511)**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**40,928,211**	**44,590,629**	**(3,662,418)**
Salaries	29,770,350	29,624,824	145,525
Benefits	8,063,750	8,084,829	(21,079)
Payments to Suppliers	(346,562)	2,488,234	(2,834,796)
Purchased Services	2,290,627	3,348,457	(1,057,831)
Travel	837,047	711,167	125,880
Utilities	31,140	33,560	(2,420)
Other	281,859	299,556	(17,697)
FD076 Indirect Cost Recovery	**5,610,783**	**3,031,564**	**2,579,218**
Salaries	(862,233)	1,382,992	(2,245,224)
Benefits	458,604	459,774	(1,170)
Payments to Suppliers	5,876,390	987,655	4,888,735
Purchased Services	10,000	54,496	(44,496)
Travel	84,762	61,081	23,681
Utilities	34,000	28,219	5,781
Other	9,259	57,348	(48,089)
FD080 Admin Fee and Interest	**660,173**	**250,657**	**409,516**
Salaries	377,006	159,838	217,167
Benefits	53,433	53,433	0
Payments to Suppliers	216,646	12,172	204,474
Purchased Services	(540)	4,741	(5,282)
Travel	12,433	18,874	(6,441)
Utilities	0	0	0
Other	1,195	1,598	(403)
Core Funds Subtotal	**47,199,167**	**47,872,850**	**(673,684)**
FD026 Dedicated Local Accounts	**375,701**	**376,861**	**(1,161)**
Salaries	0	74,377	(74,377)
Benefits	0	26,772	(26,772)
Payments to Suppliers	0	179,985	(179,985)
Purchased Services	0	46,624	(46,624)
Travel	0	10,717	(10,717)
Utilities	0	109	(109)
Other	375,701	38,277	337,423
FD043 Grants and Contracts - Federal	**(2,140)**	**15,326**	**(17,466)**
Salaries	0	10,743	(10,743)
Benefits	0	4,583	(4,583)
Payments to Suppliers	0	0	0
Other	(2,140)	0	(2,140)
FD044 Grants and Contracts - State	**(703)**	**(702)**	**(0)**
Benefits	0	0	0
Payments to Suppliers	0	(702)	702
Other	(703)	0	(703)
FD049 Donated Funds	**8,178,493**	**2,839,227**	**5,339,266**
Salaries	0	705,989	(705,989)
Benefits	0	201,599	(201,599)
Payments to Suppliers	0	395,770	(395,770)
Purchased Services	0	94,996	(94,996)
Travel	0	60,106	(60,106)
Utilities	0	352	(352)
Other	8,178,493	1,380,414	6,798,079
FD050 WSU Foundation	**23,810**	**0**	**23,810**
Other	23,810	0	23,810
FD053 Agency Accounts	**(30,572)**	**(19,617)**	**(10,955)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	(19,617)	19,617
Other	(30,572)	0	(30,572)
FD062 Other Enterprises Accounts	**9,116,048**	**14,283,349**	**(5,167,301)**
Salaries	0	7,663,285	(7,663,285)
Benefits	0	2,256,899	(2,256,899)
Payments to Suppliers	0	3,931,682	(3,931,682)
Purchased Services	0	170,003	(170,003)
Travel	0	111,947	(111,947)
Utilities	0	1,216	(1,216)
Other	9,116,048	148,318	8,967,730
FD085 Grants and Contracts - Local	**169**	**0**	**169**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	169	0	169
FD088 Fiduciary Activities	**7,500**	**0**	**7,500**
Payments to Suppliers	0	0	0
Other	7,500	0	7,500
Non-Core Funds Subtotal	**17,668,305**	**17,494,444**	**173,861**
Grand Total	**64,867,472**	**65,367,294**	**(499,822)**

College of Nursing

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	6,989,345	3,394,387	10,383,732
Indirect Cost Recovery	448	40,000	40,448
Admin Fee and Interest	141,713	0	141,713
Core Funds Subtotal	**7,131,506**	**3,434,387**	**10,565,893**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,980,340**	**9,134,402**	**(154,062)**
Salaries	5,951,389	6,741,165	(789,776)
Benefits	2,225,807	2,230,121	(4,314)
Payments to Suppliers	726,645	19,174	707,471
Purchased Services	0	15,389	(15,389)
Travel	76,500	7,469	69,031
Utilities	0	49,042	(49,042)
Other	0	72,043	(72,043)
FD076 Indirect Cost Recovery	**442,190**	**45,340**	**396,850**
Salaries	0	29,131	(29,131)
Benefits	7,719	7,719	0
Payments to Suppliers	434,471	2,414	432,057
Purchased Services	0	5,343	(5,343)
Travel	0	0	0
Utilities	0	600	(600)
Other	0	133	(133)
FD080 Admin Fee and Interest	**667,993**	**53,709**	**614,284**
Salaries	179,081	40,534	138,547
Benefits	12,838	12,838	0
Payments to Suppliers	476,074	0	476,074
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	0	337	(337)
Core Funds Subtotal	**10,090,522**	**9,233,451**	**857,071**
FD026 Dedicated Local Accounts	**577,555**	**284,505**	**293,051**
Salaries	0	198,351	(198,351)
Benefits	0	50,848	(50,848)
Payments to Suppliers	0	26,670	(26,670)
Purchased Services	0	5,130	(5,130)
Travel	0	0	0
Utilities	0	499	(499)
Other	577,555	3,006	574,549
FD049 Donated Funds	**1,505,163**	**368,826**	**1,136,338**
Salaries	0	7,837	(7,837)
Benefits	0	1,063	(1,063)
Payments to Suppliers	0	61,335	(61,335)
Purchased Services	0	21,025	(21,025)
Travel	0	2,535	(2,535)
Utilities	0	1,453	(1,453)
Other	1,505,163	273,576	1,231,587
FD050 WSU Foundation	**62,402**	**1,203**	**61,199**
Other	62,402	1,203	61,199
FD053 Agency Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliary Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
FD061 Parking Accounts and Funds	**1,574**	**0**	**1,574**
Other	1,574	0	1,574
FD062 Other Enterprises Accounts	**1,043,544**	**477,312**	**566,232**
Salaries	0	86,459	(86,459)
Benefits	0	20,204	(20,204)
Payments to Suppliers	0	299,512	(299,512)
Purchased Services	0	50,882	(50,882)
Travel	0	0	0
Utilities	0	168	(168)
Other	1,043,544	20,087	1,023,457
FD077 Athletics	**0**	**0**	**0**
Salaries	0	0	0
Non-Core Funds Subtotal	**3,190,238**	**1,131,844**	**2,058,394**
Grand Total	**13,280,761**	**10,365,296**	**2,915,465**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,978,047**	**8,434,862**	**543,185**
Salaries	6,248,333	6,243,015	5,317
Benefits	1,981,233	1,985,017	(3,784)
Payments to Suppliers	747,572	77,704	669,868
Purchased Services	(15,389)	10,945	(26,334)
Travel	69,031	9,884	59,147
Utilities	(49,042)	46,708	(95,750)
Other	(3,691)	61,589	(65,279)
FD076 Indirect Cost Recovery	**495,337**	**12,711**	**482,626**
Salaries	(29,131)	6,113	(35,244)
Benefits	1,692	1,692	0
Payments to Suppliers	528,852	4,125	524,728
Purchased Services	(5,343)	0	(5,343)
Travel	0	0	0
Utilities	(600)	720	(1,320)
Other	(133)	61	(194)
FD080 Admin Fee and Interest	**794,055**	**192,690**	**601,365**
Salaries	272,847	145,553	127,294
Benefits	44,100	44,100	0
Payments to Suppliers	476,074	0	476,074
Purchased Services	0	208	(208)
Travel	0	644	(644)
Utilities	0	740	(740)
Other	1,035	1,447	(411)
Core Funds Subtotal	**10,267,439**	**8,640,263**	**1,627,176**
FD026 Dedicated Local Accounts	**1,207,433**	**925,810**	**281,623**
Salaries	0	272,129	(272,129)
Benefits	0	91,832	(91,832)
Payments to Suppliers	0	528,474	(528,474)
Purchased Services	0	23,562	(23,562)
Travel	0	0	0
Utilities	0	807	(807)
Other	1,207,433	9,005	1,198,428
FD049 Donated Funds	**2,137,509**	**427,108**	**1,710,400**
Salaries	0	32,690	(32,690)
Benefits	0	8,217	(8,217)
Payments to Suppliers	0	52,666	(52,666)
Purchased Services	0	18,946	(18,946)
Travel	0	8,378	(8,378)
Utilities	0	464	(464)
Other	2,137,509	305,748	1,831,760
FD050 WSU Foundation	**(25,013)**	**(1,191)**	**(23,822)**
Other	(25,013)	(1,191)	(23,822)
FD053 Agency Accounts	**0**	**7,284**	**(7,284)**
Salaries	0	6,186	(6,186)
Benefits	0	1,098	(1,098)
Payments to Suppliers	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliary Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
FD061 Parking Accounts and Funds	**1,574**	**0**	**1,574**
Other	1,574	0	1,574
FD062 Other Enterprises Accounts	**791,216**	**130,142**	**661,074**
Salaries	0	68,422	(68,422)
Benefits	0	11,378	(11,378)
Payments to Suppliers	0	20,535	(20,535)
Purchased Services	0	7,629	(7,629)
Travel	0	2,514	(2,514)
Utilities	0	0	0
Other	791,216	19,665	771,551
FD077 Athletics	**0**	**0**	**0**
Salaries	0	0	0
Non-Core Funds Subtotal	**4,112,719**	**1,489,153**	**2,623,566**
Grand Total	**14,380,158**	**10,129,416**	**4,250,742**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**12,072,848**	**10,233,983**	**1,838,865**
Salaries	6,729,614	7,206,069	(476,454)
Benefits	2,412,851	2,416,635	(3,784)
Payments to Suppliers	2,975,819	347,524	2,628,296
Purchased Services	(26,334)	101,266	(127,599)
Travel	78,147	47,907	30,240
Utilities	(95,750)	42,949	(138,699)
Other	(1,499)	71,634	(73,134)
FD076 Indirect Cost Recovery	**607,007**	**19,728**	**587,279**
Salaries	(35,244)	11,219	(46,463)
Benefits	1,678	1,678	0
Payments to Suppliers	647,431	1,099	646,332
Purchased Services	(5,343)	4,900	(10,243)
Travel	0	0	0
Utilities	(1,320)	720	(2,040)
Other	(194)	112	(306)
FD080 Admin Fee and Interest	**432,548**	**202,117**	**230,430**
Salaries	266,466	149,380	117,086
Benefits	50,611	50,611	0
Payments to Suppliers	117,474	0	117,474
Purchased Services	(208)	0	(208)
Travel	(644)	0	(644)
Utilities	(740)	633	(1,373)
Other	(411)	1,494	(1,905)
Core Funds Subtotal	**13,112,403**	**10,455,828**	**2,656,575**
FD026 Dedicated Local Accounts	**1,179,008**	**888,108**	**290,899**
Salaries	0	320,359	(320,359)
Benefits	0	82,217	(82,217)
Payments to Suppliers	0	462,266	(462,266)
Purchased Services	0	17,111	(17,111)
Travel	0	1,981	(1,981)
Utilities	0	953	(953)
Other	1,179,008	3,221	1,175,787
FD049 Donated Funds	**2,424,616**	**722,498**	**1,702,118**
Salaries	0	56,834	(56,834)
Benefits	0	22,608	(22,608)
Payments to Suppliers	0	154,157	(154,157)
Purchased Services	0	13,630	(13,630)
Travel	0	41,475	(41,475)
Utilities	0	0	0
Other	2,424,616	433,795	1,990,821
FD050 WSU Foundation	**151,537**	**0**	**151,537**
Other	151,537	0	151,537
FD053 Agency Accounts	**(7,284)**	**(4,105)**	**(3,179)**
Salaries	0	(3,438)	3,438
Benefits	0	(667)	667
Payments to Suppliers	0	0	0
Other	(7,284)	0	(7,284)
FD055 Associated Students Auxiliary Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
FD061 Parking Accounts and Funds	**1,574**	**0**	**1,574**
Other	1,574	0	1,574
FD062 Other Enterprises Accounts	**752,274**	**147,666**	**604,607**
Salaries	0	68,858	(68,858)
Benefits	0	7,775	(7,775)
Payments to Suppliers	0	64,101	(64,101)
Purchased Services	0	633	(633)
Travel	0	1,707	(1,707)
Utilities	0	0	0
Other	752,274	4,592	747,681
FD077 Athletics	**0**	**0**	**0**
Salaries	0	0	0
Non-Core Funds Subtotal	**4,501,725**	**1,754,168**	**2,747,557**
Grand Total	**17,614,128**	**12,209,996**	**5,404,132**

College of Nursing (continued)

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**13,317,377**	**12,074,789**	**1,242,588**
Salaries	8,547,466	8,599,935	(52,469)
Benefits	2,768,158	2,774,321	(6,163)
Payments to Suppliers	1,948,653	505,891	1,442,762
Purchased Services	0	19,025	(19,025)
Travel	20,500	48,583	(28,083)
Utilities	0	41,629	(41,629)
Other	32,600	85,406	(52,806)
FD076 Indirect Cost Recovery	**694,730**	**14,447**	**680,283**
Salaries	50	1,786	(1,736)
Benefits	723	456	267
Payments to Suppliers	693,957	568	693,389
Purchased Services	0	10,221	(10,221)
Travel	0	652	(652)
Utilities	0	720	(720)
Other	0	44	(44)
FD080 Admin Fee and Interest	**417,484**	**211,409**	**206,076**
Salaries	138,372	160,620	(22,248)
Benefits	48,682	48,682	0
Payments to Suppliers	230,430	0	230,430
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	685	(685)
Other	0	1,421	(1,421)
Core Funds Subtotal	**14,429,592**	**12,300,645**	**2,128,947**
FD026 Dedicated Local Accounts	**1,264,262**	**1,378,245**	**(113,983)**
Salaries	0	398,351	(398,351)
Benefits	0	91,754	(91,754)
Payments to Suppliers	0	687,932	(687,932)
Purchased Services	0	184,331	(184,331)
Travel	0	7,878	(7,878)
Utilities	0	728	(728)
Other	1,264,262	7,271	1,256,991
FD049 Donated Funds	**2,531,192**	**673,494**	**1,857,698**
Salaries	0	10,724	(10,724)
Benefits	0	3,273	(3,273)
Payments to Suppliers	0	117,713	(117,713)
Purchased Services	0	46,815	(46,815)
Travel	0	34,245	(34,245)
Utilities	0	0	0
Other	2,531,192	460,723	2,070,469
FD050 WSU Foundation	**(1,428)**	**0**	**(1,428)**
Other	(1,428)	0	(1,428)
FD053 Agency Accounts	**(3,179)**	**0**	**(3,179)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(3,179)	0	(3,179)
FD055 Associated Students Auxiliary Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
FD061 Parking Accounts and Funds	**1,724**	**0**	**1,724**
Other	1,724	0	1,724
FD062 Other Enterprises Accounts	**847,422**	**99,590**	**747,832**
Salaries	0	48,875	(48,875)
Benefits	0	4,198	(4,198)
Payments to Suppliers	0	23,989	(23,989)
Purchased Services	0	398	(398)
Travel	0	5,140	(5,140)
Utilities	0	0	0
Other	847,422	16,991	830,431
FD077 Athletics	**0**	**0**	**0**
Salaries	0	0	0
Non-Core Funds Subtotal	**4,639,993**	**2,151,329**	**2,488,664**
Grand Total	**19,069,585**	**14,451,974**	**4,617,611**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**12,682,518**	**11,593,367**	**1,089,151**
Salaries	8,026,901	8,516,372	(489,471)
Benefits	2,711,087	2,711,121	(34)
Payments to Suppliers	1,944,530	192,417	1,752,113
Purchased Services	0	23,801	(23,801)
Travel	0	31,036	(31,036)
Utilities	0	34,063	(34,063)
Other	0	84,558	(84,558)
FD076 Indirect Cost Recovery	**743,733**	**8,609**	**735,124**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	743,733	8,130	735,603
Purchased Services	0	0	0
Travel	0	480	(480)
Utilities	0	0	0
Other	0	0	0
FD080 Admin Fee and Interest	**425,433**	**315,706**	**109,727**
Salaries	139,636	233,648	(94,012)
Benefits	79,721	79,721	0
Payments to Suppliers	206,076	0	206,076
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	0	2,336	(2,336)
Core Funds Subtotal	**13,851,685**	**11,917,683**	**1,934,002**
FD026 Dedicated Local Accounts	**1,067,006**	**1,378,089**	**(311,083)**
Salaries	0	302,781	(302,781)
Benefits	0	92,080	(92,080)
Payments to Suppliers	0	870,162	(870,162)
Purchased Services	0	96,507	(96,507)
Travel	0	(507)	507
Utilities	0	345	(345)
Other	1,067,006	16,720	1,050,286
FD049 Donated Funds	**2,334,039**	**687,046**	**1,646,993**
Salaries	0	54,444	(54,444)
Benefits	0	26,574	(26,574)
Payments to Suppliers	0	190,407	(190,407)
Purchased Services	0	82,556	(82,556)
Travel	0	30,768	(30,768)
Utilities	0	0	0
Other	2,334,039	302,296	2,031,743
FD050 WSU Foundation	**20,852**	**0**	**20,852**
Other	20,852	0	20,852
FD053 Agency Accounts	**(3,179)**	**0**	**(3,179)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(3,179)	0	(3,179)
FD055 Associated Students Auxiliary Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
FD061 Parking Accounts and Funds	**1,724**	**0**	**1,724**
Other	1,724	0	1,724
FD062 Other Enterprises Accounts	**818,542**	**64,968**	**753,574**
Salaries	0	53,215	(53,215)
Benefits	0	4,562	(4,562)
Payments to Suppliers	0	2,039	(2,039)
Purchased Services	0	374	(374)
Travel	0	0	0
Utilities	0	0	0
Other	818,542	4,778	813,764
FD077 Athletics	**0**	**0**	**0**
Salaries	0	0	0
Non-Core Funds Subtotal	**4,238,985**	**2,130,103**	**2,108,882**
Grand Total	**18,090,670**	**14,047,786**	**4,042,884**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**12,133,587**	**11,692,354**	**441,232**
Salaries	8,028,377	8,431,194	(402,817)
Benefits	2,773,389	2,792,898	(19,510)
Payments to Suppliers	1,221,869	262,038	959,831
Purchased Services	100,252	102,857	(2,605)
Travel	9,700	15,584	(5,884)
Utilities	0	4,939	(4,939)
Other	0	82,844	(82,844)
FD076 Indirect Cost Recovery	**815,598**	**19,181**	**796,417**
Salaries	32,000	1,381	30,619
Benefits	472	472	0
Payments to Suppliers	783,126	17,315	765,811
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	0	14	(14)
FD080 Admin Fee and Interest	**240,567**	**0**	**240,567**
Salaries	141,225	0	141,225
Benefits	0	0	0
Payments to Suppliers	99,342	0	99,342
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	0	0	0
Core Funds Subtotal	**13,189,752**	**11,711,536**	**1,478,216**
FD026 Dedicated Local Accounts	**1,162,546**	**1,221,173**	**(58,626)**
Salaries	0	273,754	(273,754)
Benefits	0	61,523	(61,523)
Payments to Suppliers	0	773,053	(773,053)
Purchased Services	0	92,139	(92,139)
Travel	0	1,122	(1,122)
Utilities	0	577	(577)
Other	1,162,546	19,003	1,143,543
FD049 Donated Funds	**2,127,636**	**558,453**	**1,569,183**
Salaries	0	10,598	(10,598)
Benefits	0	3,170	(3,170)
Payments to Suppliers	0	66,781	(66,781)
Purchased Services	0	(12,830)	12,830
Travel	0	22,596	(22,596)
Utilities	0	0	0
Other	2,127,636	468,138	1,659,499
FD050 WSU Foundation	**1**	**0**	**1**
Other	1	0	1
FD053 Agency Accounts	**(3,179)**	**0**	**(3,179)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(3,179)	0	(3,179)
FD055 Associated Students Auxiliary Accounts	**0**	**92**	**(92)**
Payments to Suppliers	0	92	(92)
FD061 Parking Accounts and Funds	**1,724**	**0**	**1,724**
Other	1,724	0	1,724
FD062 Other Enterprises Accounts	**902,778**	**56,134**	**846,644**
Salaries	0	21,117	(21,117)
Benefits	0	1,809	(1,809)
Payments to Suppliers	0	9,550	(9,550)
Purchased Services	0	1,277	(1,277)
Travel	0	0	0
Utilities	0	0	0
Other	902,778	22,382	880,396
FD077 Athletics	**0**	**0**	**0**
Salaries	0	0	0
Non-Core Funds Subtotal	**4,191,507**	**1,835,852**	**2,355,655**
Grand Total	**17,381,259**	**13,547,387**	**3,833,872**

College of Pharmacy and Pharmaceutical Sciences

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	4,671,098	1,985,724	6,656,822
Indirect Cost Recovery	8,922	501,312	510,234
Admin Fee and Interest	280,143	92,924	373,067
Core Funds Subtotal	**4,960,163**	**2,579,960**	**7,540,123**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**14,632,345**	**10,830,338**	**3,802,007**
Salaries	6,788,416	7,754,620	(966,203)
Benefits	2,269,753	2,268,295	1,458
Payments to Suppliers	5,497,084	378,905	5,118,178
Purchased Services	0	339,961	(339,961)
Travel	1,000	4,076	(3,076)
Utilities	0	916	(916)
Other	76,092	83,565	(7,473)
FD076 Indirect Cost Recovery	**965,207**	**426,097**	**539,111**
Salaries	252,703	281,716	(29,013)
Benefits	82,987	82,987	0
Payments to Suppliers	626,387	50,254	576,132
Purchased Services	921	8,090	(7,169)
Travel			
Utilities	0	3	(3)
Other	2,210	3,046	(836)
FD080 Admin Fee and Interest	**251,965**	**347,148**	**(95,183)**
Salaries	228,834	274,338	(45,504)
Benefits	69,991	69,991	0
Payments to Suppliers	(49,679)	0	(49,679)
Other	2,818	2,818	0
Core Funds Subtotal	**15,849,517**	**11,603,582**	**4,245,935**
FD026 Dedicated Local Accounts	**906,396**	**220,786**	**685,610**
Salaries	0	50,417	(50,417)
Benefits	0	13,202	(13,202)
Payments to Suppliers	0	90,262	(90,262)
Purchased Services	0	15,897	(15,897)
Travel	0	0	0
Utilities	0	9	(9)
Other	906,396	51,000	855,397
FD044 Grants and Contracts - State	**166**	**0**	**166**
Other	166	0	166
FD049 Donated Funds	**2,693,467**	**943,664**	**1,749,802**
Salaries	0	134,657	(134,657)
Benefits	0	26,432	(26,432)
Payments to Suppliers	0	149,175	(149,175)
Purchased Services	0	224,926	(224,926)
Travel	0	13,337	(13,337)
Utilities	0	7	(7)
Other	2,693,467	395,130	2,298,337
FD050 WSU Foundation	**12,535**	**143**	**12,392**
Other	12,535	143	12,392
FD053 Agency Accounts	**86,085**	**46,286**	**39,799**
Salaries	0	12,032	(12,032)
Benefits	0	2,720	(2,720)
Payments to Suppliers	0	9	(9)
Purchased Services	0	31,524	(31,524)
Other	86,085	0	86,085
FD062 Other Enterprises Accounts	**1,152,073**	**250,459**	**901,614**
Salaries	0	118,063	(118,063)
Benefits	0	39,028	(39,028)
Payments to Suppliers	0	16,673	(16,673)
Purchased Services	0	29	(29)
Travel	0	826	(826)
Utilities	0	0	(0)
Other	1,152,073	75,839	1,076,233
Non-Core Funds Subtotal	**4850721.82**	**1461338.36**	**3,389,383**
Grand Total	**20,700,239**	**13,064,920**	**7,635,318**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**13,655,885**	**9,933,282**	**3,722,603**
Salaries	6,365,547	7,078,373	(712,826)
Benefits	1,970,323	1,968,865	1,458
Payments to Suppliers	5,671,441	694,907	4,976,534
Purchased Services	(339,961)	97,181	(437,143)
Travel	(3,076)	22,169	(25,245)
Utilities	(916)	1,202	(2,119)
Other	(7,473)	70,583	(78,057)
FD076 Indirect Cost Recovery	**1,123,411**	**305,565**	**817,846**
Salaries	(3,703)	182,075	(185,777)
Benefits	46,314	46,314	0
Payments to Suppliers	1,088,591	61,585	1,027,007
Purchased Services	(7,169)	7,028	(14,198)
Travel	0	6,722	(6,722)
Utilities	(3)	21	(24)
Other	(619)	1,821	(2,440)
FD080 Admin Fee and Interest	**229,742**	**291,740**	**(61,998)**
Salaries	218,543	228,699	(10,156)
Benefits	60,878	60,878	0
Payments to Suppliers	(49,679)	0	(49,679)
Other	0	2,163	(2,163)
Core Funds Subtotal	**15,009,038**	**10,530,587**	**4,478,451**
FD026 Dedicated Local Accounts	**1,368,783**	**97,595**	**1,271,188**
Salaries	0	8,727	(8,727)
Benefits	0	2,102	(2,102)
Payments to Suppliers	0	77,403	(77,403)
Purchased Services	0	30,992	(30,992)
Travel	0	0	0
Utilities	0	0	0
Other	1,368,783	(21,629)	1,390,412
FD044 Grants and Contracts - State	**166**	**0**	**166**
Other	166	0	166
FD049 Donated Funds	**4,911,986**	**984,743**	**3,927,243**
Salaries	0	111,257	(111,257)
Benefits	0	36,727	(36,727)
Payments to Suppliers	0	203,492	(203,492)
Purchased Services	0	71,638	(71,638)
Travel	0	35,990	(35,990)
Utilities	0	3	(3)
Other	4,911,986	525,636	4,386,350
FD050 WSU Foundation	**(1,899)**	**(143)**	**(1,756)**
Other	(1,899)	(143)	(1,756)
FD053 Agency Accounts	**111,649**	**42,900**	**68,749**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	15,630	(15,630)
Purchased Services	0	26,370	(26,370)
Other	111,649	900	110,749
FD062 Other Enterprises Accounts	**250,000**	**212,758**	**37,242**
Salaries	0	192,462	(192,462)
Benefits	0	63,595	(63,595)
Payments to Suppliers	0	13,236	(13,236)
Purchased Services	0	9	(9)
Travel	0	138	(138)
Utilities	0	17	(17)
Other	250,000	(56,700)	306,700
Non-Core Funds Subtotal	**6,640,686**	**1,337,853**	**5,302,833**
Grand Total	**21,649,723**	**11,868,440**	**9,781,283**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**12,349,194**	**10,215,248**	**2,133,945**
Salaries	5,034,248	7,452,652	(2,418,405)
Benefits	2,183,644	2,182,185	1,458
Payments to Suppliers	5,671,865	390,336	5,281,529
Purchased Services	(437,143)	54,342	(491,484)
Travel	(23,245)	61,071	(84,315)
Utilities	(2,119)	835	(2,953)
Other	(78,057)	73,828	(151,884)
FD076 Indirect Cost Recovery	**1,485,098**	**278,169**	**1,206,929**
Salaries	(185,777)	175,497	(361,274)
Benefits	44,780	44,780	0
Payments to Suppliers	1,649,479	42,771	1,606,708
Purchased Services	(14,198)	3,967	(18,165)
Travel	(6,722)	9,376	(16,098)
Utilities	(24)	13	(37)
Other	(2,440)	1,764	(4,204)
FD080 Admin Fee and Interest	**282,019**	**328,413**	**(46,394)**
Salaries	260,891	252,939	7,952
Benefits	72,970	72,970	0
Payments to Suppliers	(49,679)	0	(49,679)
Other	(2,163)	2,504	(4,667)
Core Funds Subtotal	**14,116,310**	**10,821,830**	**3,294,480**
FD026 Dedicated Local Accounts	**2,469,665**	**266,785**	**2,202,881**
Salaries	0	63,278	(63,278)
Benefits	0	19,360	(19,360)
Payments to Suppliers	0	152,636	(152,636)
Purchased Services	0	26,185	(26,185)
Travel	0	4,447	(4,447)
Utilities	0	0	0
Other	2,469,665	879	2,468,786
FD044 Grants and Contracts - State	**166**	**0**	**166**
Other	166	0	166
FD049 Donated Funds	**5,305,158**	**1,114,767**	**4,190,391**
Salaries	0	75,537	(75,537)
Benefits	0	19,907	(19,907)
Payments to Suppliers	0	338,782	(338,782)
Purchased Services	0	101,014	(101,014)
Travel	0	124,934	(124,934)
Utilities	0	4	(4)
Other	5,305,158	454,590	4,850,568
FD050 WSU Foundation	**3,360**	**0**	**3,360**
Other	3,360	0	3,360
FD053 Agency Accounts	**124,099**	**35,759**	**88,341**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	35,759	(35,759)
Other	124,099	0	124,099
FD062 Other Enterprises Accounts	**243,898**	**200,636**	**43,261**
Salaries	0	128,906	(128,906)
Benefits	0	47,734	(47,734)
Payments to Suppliers	0	16,188	(16,188)
Purchased Services	0	10	(10)
Travel	0	6,442	(6,442)
Utilities	0	18	(18)
Other	243,898	1,339	242,559
Non-Core Funds Subtotal	**8,146,346**	**1,617,947**	**6,528,400**
Grand Total	**22,262,657**	**12,439,777**	**9,822,880**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,765,722**	**9,981,418**	**784,304**
Salaries	7,055,909	7,520,906	(464,997)
Benefits	2,178,252	2,176,229	2,023
Payments to Suppliers	1,482,385	161,529	1,320,856
Purchased Services	(40,037)	6,857	(46,894)
Travel	19,502	40,444	(20,942)
Utilities	682	682	0
Other	69,030	74,772	(5,742)
FD076 Indirect Cost Recovery	**1,902,616**	**418,526**	**1,484,091**
Salaries	241,955	266,349	(24,395)
Benefits	81,566	81,566	0
Payments to Suppliers	1,555,083	40,162	1,514,922
Purchased Services	16,541	20,446	(3,906)
Travel	5,065	7,316	(2,251)
Utilities	23	23	0
Other	2,383	2,664	(280)
FD080 Admin Fee and Interest	**265,042**	**189,472**	**75,570**
Salaries	100,082	145,586	(45,504)
Benefits	42,430	42,430	0
Payments to Suppliers	121,074	0	121,074
Other	1,456	1,456	0
Core Funds Subtotal	**12,933,381**	**10,589,416**	**2,343,965**
FD026 Dedicated Local Accounts	**2,699,028**	**1,122,790**	**1,576,238**
Salaries	0	560,670	(560,670)
Benefits	0	173,716	(173,716)
Payments to Suppliers	0	323,065	(323,065)
Purchased Services	0	20,010	(20,010)
Travel	0	34,718	(34,718)
Utilities	0	0	0
Other	2,699,028	10,610	2,688,418
FD044 Grants and Contracts - State	**166**	**0**	**166**
Other	166	0	166
FD049 Donated Funds	**5,596,800**	**1,135,444**	**4,461,356**
Salaries	0	119,095	(119,095)
Benefits	0	26,533	(26,533)
Payments to Suppliers	0	309,880	(309,880)
Purchased Services	0	57,026	(57,026)
Travel	0	78,839	(78,839)
Utilities	0	0	(0)
Other	5,596,800	544,070	5,052,730
FD050 WSU Foundation	**76**	**0**	**76**
Other	76	0	76
FD053 Agency Accounts	**133,941**	**66,707**	**67,233**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	45,835	(45,835)
Purchased Services	0	21,173	(21,173)
Other	133,941	(300)	134,241
FD062 Other Enterprises Accounts	**196,405**	**112,611**	**83,794**
Salaries	0	57,160	(57,160)
Benefits	0	22,321	(22,321)
Payments to Suppliers	0	8,715	(8,715)
Purchased Services	0	10,262	(10,262)
Travel	0	13,323	(13,323)
Utilities	0	9	(9)
Other	196,405	820	195,584
Non-Core Funds Subtotal	**8,626,415**	**2,437,551**	**6,188,864**
Grand Total	**21,559,796**	**13,026,967**	**8,532,829**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**9,370,516**	**9,392,902**	**(22,385)**
Salaries	7,086,948	7,100,656	(13,708)
Benefits	2,071,465	2,071,465	0
Payments to Suppliers	7,081	14,620	(7,539)
Purchased Services	133,700	133,700	0
Travel	2,879	2,029	850
Utilities	1	1	0
Other	68,442	70,430	(1,988)
FD076 Indirect Cost Recovery	**2,411,975**	**423,031**	**1,988,945**
Salaries	219,977	219,977	0
Benefits	78,291	83,529	(5,238)
Payments to Suppliers	2,105,159	110,872	1,994,287
Purchased Services	478	478	0
Travel	5,981	5,981	0
Utilities	0	0	0
Other	2,088	2,193	(104)
FD080 Admin Fee and Interest	**412,299**	**259,035**	**153,264**
Salaries	195,671	195,491	180
Benefits	61,589	61,589	0
Payments to Suppliers	153,200	0	153,200
Other	1,839	1,955	(116)
Core Funds Subtotal	**12,194,790**	**10,074,967**	**2,119,823**
FD026 Dedicated Local Accounts	**2,056,694**	**1,014,269**	**1,042,425**
Salaries	0	570,429	(570,429)
Benefits	0	175,432	(175,432)
Payments to Suppliers	0	216,833	(216,833)
Purchased Services	0	6,236	(6,236)
Travel	0	31,136	(31,136)
Utilities	0	340	(340)
Other	2,056,694	13,862	2,042,832
FD044 Grants and Contracts - State	**166**	**0**	**166**
Other	166	0	166
FD049 Donated Funds	**5,936,503**	**1,586,445**	**4,350,058**
Salaries	0	264,869	(264,869)
Benefits	0	65,317	(65,317)
Payments to Suppliers	0	393,358	(393,358)
Purchased Services	0	81,677	(81,677)
Travel	0	101,601	(101,601)
Utilities	0	9	(9)
Other	5,936,503	679,615	5,256,887
FD050 WSU Foundation	**26,647**	**0**	**26,647**
Other	26,647	0	26,647
FD053 Agency Accounts	**107,433**	**68,432**	**39,001**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	51,624	(51,624)
Purchased Services	0	16,192	(16,192)
Other	107,433	616	106,817
FD062 Other Enterprises Accounts	**197,456**	**79,941**	**117,515**
Salaries	0	32,782	(32,782)
Benefits	0	12,352	(12,352)
Payments to Suppliers	0	21,682	(21,682)
Purchased Services	0	(204)	204
Travel	0	12,718	(12,718)
Utilities	0	1	(1)
Other	197,456	610	196,846
Non-Core Funds Subtotal	**8,324,900**	**2,749,086**	**5,575,814**
Grand Total	**20,519,691**	**12,824,054**	**7,695,637**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**6,403,244**	**6,371,729**	**31,515**
Salaries	4,731,832	4,674,861	56,971
Benefits	1,448,206	1,449,993	(1,786)
Payments to Suppliers	223,206	5,351	217,855
Purchased Services	0	195,083	(195,083)
Travel	0	0	0
Utilities	0	0	0
Other	0	46,442	(46,442)
FD076 Indirect Cost Recovery	**3,022,198**	**1,479,019**	**1,543,178**
Salaries	412,009	1,010,218	(598,209)
Benefits	262,418	265,751	(3,333)
Payments to Suppliers	2,337,305	187,920	2,149,385
Purchased Services	2,458	2,598	(140)
Travel	2,376	3,041	(665)
Utilities	0	33	(33)
Other	5,631	9,459	(3,828)
FD080 Admin Fee and Interest	**546,155**	**479,254**	**66,901**
Salaries	279,502	362,242	(82,740)
Benefits	113,389	113,389	0
Payments to Suppliers	153,264	0	153,264
Other	0	3,622	(3,622)
Core Funds Subtotal	**9,971,597**	**8,330,002**	**1,641,595**
FD026 Dedicated Local Accounts	**1,632,200**	**869,601**	**762,599**
Salaries	0	601,373	(601,373)
Benefits	0	156,056	(156,056)
Payments to Suppliers	0	77,834	(77,834)
Purchased Services	0	15,259	(15,259)
Travel	0	184	(184)
Utilities	0	2,737	(2,737)
Other	1,632,200	16,158	1,616,042
FD044 Grants and Contracts - State	**166**	**0**	**166**
Other	166	0	166
FD049 Donated Funds	**6,367,741**	**2,780,838**	**3,586,903**
Salaries	0	1,005,639	(1,005,639)
Benefits	0	274,897	(274,897)
Payments to Suppliers	0	388,379	(388,379)
Purchased Services	0	159,006	(159,006)
Travel	0	86,892	(86,892)
Utilities	0	1,428	(1,428)
Other	6,367,741	864,598	5,503,143
FD050 WSU Foundation	**466**	**0**	**466**
Other	466	0	466
FD053 Agency Accounts	**78,751**	**36,133**	**42,619**
Salaries	0	(12,032)	12,032
Benefits	0	(2,720)	2,720
Payments to Suppliers	0	32,619	(32,619)
Purchased Services	0	17,832	(17,832)
Other	78,751	434	78,317
FD062 Other Enterprises Accounts	**160,955**	**39,931**	**121,024**
Salaries	0	7,955	(7,955)
Benefits	0	2,158	(2,158)
Payments to Suppliers	0	15,128	(15,128)
Purchased Services	0	32	(32)
Travel	0	14,250	(14,250)
Utilities	0	0	0
Other	160,955	409	160,547
Non-Core Funds Subtotal	**8,240,280**	**3,726,503**	**4,513,778**
Grand Total	**18,211,877**	**12,056,504**	**6,155,373**

Everett Campus

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	2,691,055	1,833,048	4,524,103
Indirect Cost Recovery	0	21,000	21,000
Admin Fee and Interest	354,681	106,056	460,737
Core Funds Subtotal	**3,045,736**	**1,960,104**	**5,005,840**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,738,379**	**2,421,826**	**2,316,553**
Salaries	1,062,685	1,063,373	(688)
Benefits	349,250	371,713	(22,462)
Payments to Suppliers	3,326,444	607,879	2,718,565
Purchased Services	0	262,086	(262,086)
Travel	0	(1,450)	1,450
Utilities	0	106,889	(106,889)
Other	0	11,336	(11,336)
FD076 Indirect Cost Recovery	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	0	0	0
FD080 Admin Fee and Interest	428,807	389,390	39,417
Salaries	284,907	288,840	(3,932)
Benefits	67,432	67,432	0
Payments to Suppliers	51,468	28,956	22,512
Purchased Services	0	1,040	(1,040)
Travel	25,000	0	25,000
Other	0	3,123	(3,123)
Core Funds Subtotal	**5,167,186**	**2,811,216**	**2,355,970**
FD026 Dedicated Local Accounts	**75,570**	**14,732**	**60,838**
Salaries	0	12,231	(12,231)
Benefits	0	2,353	(2,353)
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	75,570	149	75,421
FD049 Donated Funds	**169,677**	**44,937**	**124,740**
Payments to Suppliers	0	35,433	(35,433)
Purchased Services	0	79	(79)
Travel	0	0	0
Utilities	0	3,104	(3,104)
Other	169,677	6,320	163,357
FD050 WSU Foundation	**2,072**	**1**	**2,071**
Other	2,072	1	2,071
FD053 Agency Accounts	**14,770**	**4,665**	**10,105**
Payments to Suppliers	0	4,665	(4,665)
Other	14,770	0	14,770
FD055 Associated Students Auxiliary Accounts	**343,954**	**41,769**	**302,185**
Salaries	0	7,186	(7,186)
Benefits	0	135	(135)
Payments to Suppliers	0	19,356	(19,356)
Purchased Services	0	16,932	(16,932)
Travel	0	(1,200)	1,200
Utilities	0	0	0
Other	343,954	(640)	344,594
FD062 Other Enterprises Accounts	**122,764**	**93,741**	**29,023**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	85,093	(85,093)
Purchased Services	0	0	0
Utilities	0	8,525	(8,525)
Other	122,764	124	122,641
FD180 Registered Student Organizations	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	0	0	0
Non-Core Funds Subtotal	**728,808**	**199,846**	**528,962**
Grand Total	**5,895,994**	**3,011,062**	**2,884,932**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**5,983,906**	**4,725,940**	**1,257,966**
Salaries	1,195,831	1,113,082	82,748
Benefits	308,348	341,725	(33,377)
Payments to Suppliers	4,099,495	2,896,271	1,203,224
Purchased Services	237,904	237,904	0
Travel	22,637	16,842	5,795
Utilities	109,523	109,523	0
Other	10,167	10,592	(425)
FD076 Indirect Cost Recovery	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	0	0	0
FD080 Admin Fee and Interest	**441,921**	**364,686**	**77,235**
Salaries	310,832	294,410	16,422
Benefits	57,138	57,606	(468)
Payments to Suppliers	29,853	7,112	22,741
Purchased Services	333	333	0
Travel	41,000	2,354	38,646
Other	2,766	2,872	(106)
Core Funds Subtotal	**6,425,827**	**5,090,626**	**1,335,201**
FD026 Dedicated Local Accounts	**84,518**	**31,952**	**52,566**
Salaries	0	22,036	(22,036)
Benefits	0	3,374	(3,374)
Payments to Suppliers	0	1,995	(1,995)
Purchased Services	0	0	0
Travel	0	662	(662)
Other	84,518	3,885	80,633
FD049 Donated Funds	**244,735**	**84,627**	**160,107**
Payments to Suppliers	0	49,510	(49,510)
Purchased Services	0	2,325	(2,325)
Travel	0	6,972	(6,972)
Utilities	0	4,089	(4,089)
Other	244,735	21,731	223,004
FD050 WSU Foundation	**1,443**	**0**	**1,443**
Other	1,443	0	1,443
FD053 Agency Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliary Accounts	**430,710**	**99,473**	**331,236**
Salaries	0	4,720	(4,720)
Benefits	0	136	(136)
Payments to Suppliers	0	49,272	(49,272)
Purchased Services	0	9,941	(9,941)
Travel	0	27,536	(27,536)
Utilities	0	74	(74)
Other	430,710	7,794	422,915
FD062 Other Enterprises Accounts	**179,751**	**57,885**	**121,867**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	34,019	(34,019)
Purchased Services	0	1,032	(1,032)
Utilities	0	12,849	(12,849)
Other	179,751	9,986	169,766
FD180 Registered Student Organizations	**10,305**	**604**	**9,701**
Payments to Suppliers	0	150	(150)
Purchased Services	0	0	0
Travel	0	454	(454)
Other	10,305	0	10,305
Non-Core Funds Subtotal	**951,462**	**274,541**	**676,921**
Grand Total	**7,377,289**	**5,365,167**	**2,012,122**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**6,430,679**	**4,915,374**	**1,515,305**
Salaries	1,686,601	1,637,904	48,697
Benefits	479,858	513,235	(33,377)
Payments to Suppliers	3,747,993	2,386,833	1,361,160
Purchased Services	302,398	194,119	108,279
Travel	85,107	54,942	30,165
Utilities	112,725	112,725	0
Other	15,997	15,616	381
FD076 Indirect Cost Recovery	**1,538**	**0**	**1,538**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	1,538	0	1,538
Other	0	0	0
FD080 Admin Fee and Interest	**480,056**	**397,639**	**82,417**
Salaries	315,376	279,546	35,829
Benefits	55,298	55,766	(468)
Payments to Suppliers	70,133	43,347	26,786
Purchased Services	11,014	11,014	0
Travel	25,414	5,171	20,243
Other	2,821	2,795	26
Core Funds Subtotal	**6,912,273**	**5,313,013**	**1,599,260**
FD026 Dedicated Local Accounts	**107,664**	**61,070**	**46,594**
Salaries	0	51,440	(51,440)
Benefits	0	7,095	(7,095)
Payments to Suppliers	0	726	(726)
Purchased Services	0	0	0
Travel	0	723	(723)
Other	107,664	1,086	106,578
FD049 Donated Funds	**320,548**	**136,010**	**184,539**
Payments to Suppliers	0	98,828	(98,828)
Purchased Services	0	12,566	(12,566)
Travel	0	10,552	(10,552)
Utilities	0	3,257	(3,257)
Other	320,548	10,808	309,741
FD050 WSU Foundation	**1,428**	**(1)**	**1,429**
Other	1,428	(1)	1,429
FD053 Agency Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliary Accounts	**443,188**	**186,952**	**256,236**
Salaries	0	8,065	(8,065)
Benefits	0	146	(146)
Payments to Suppliers	0	86,239	(86,239)
Purchased Services	0	25	(25)
Travel	0	55,847	(55,847)
Utilities	0	0	0
Other	443,188	36,630	406,558
FD062 Other Enterprises Accounts	**193,607**	**92,216**	**101,391**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	59,204	(59,204)
Purchased Services	0	1,805	(1,805)
Utilities	0	26,526	(26,526)
Other	193,607	4,681	188,926
FD180 Registered Student Organizations	**17,701**	**6,323**	**11,378**
Payments to Suppliers	0	5,770	(5,770)
Purchased Services	0	0	0
Travel	0	554	(554)
Other	17,701	0	17,701
Non-Core Funds Subtotal	**1,084,137**	**482,570**	**601,567**
Grand Total	**7,996,410**	**5,795,583**	**2,200,827**

Everett Campus (continued)

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**6,669,474**	**4,082,392**	**2,587,082**
Salaries	2,276,665	2,154,117	122,548
Benefits	625,432	658,809	(33,377)
Payments to Suppliers	3,233,807	799,409	2,434,398
Purchased Services	302,199	282,895	19,304
Travel	103,776	59,020	44,756
Utilities	107,354	107,354	0
Other	20,240	20,788	(547)
FD076 Indirect Cost Recovery	**2,723**	**0**	**2,723**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	2,723	0	2,723
Other	0	0	0
FD080 Admin Fee and Interest	**516,638**	**425,677**	**90,961**
Salaries	342,429	315,408	27,020
Benefits	66,033	66,501	(468)
Payments to Suppliers	72,237	18,099	54,139
Purchased Services	12,550	12,550	0
Travel	20,243	9,968	10,275
Other	3,146	3,151	(5)
Core Funds Subtotal	**7,188,836**	**4,508,070**	**2,680,766**
FD026 Dedicated Local Accounts	**135,407**	**45,501**	**89,906**
Salaries	0	31,672	(31,672)
Benefits	0	6,170	(6,170)
Payments to Suppliers	0	2,889	(2,889)
Purchased Services	0	0	0
Travel	0	3,145	(3,145)
Other	135,407	1,625	133,782
FD049 Donated Funds	**367,001**	**128,424**	**238,577**
Payments to Suppliers	0	54,795	(54,795)
Purchased Services	0	21,140	(21,140)
Travel	0	5,435	(5,435)
Utilities	0	3,868	(3,868)
Other	367,001	43,186	323,815
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD053 Agency Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliary Accounts	**377,165**	**118,413**	**258,753**
Salaries	0	6,296	(6,296)
Benefits	0	533	(533)
Payments to Suppliers	0	44,346	(44,346)
Purchased Services	0	995	(995)
Travel	0	27,322	(27,322)
Utilities	0	0	0
Other	377,165	38,921	338,244
FD062 Other Enterprises Accounts	**137,433**	**96,253**	**41,180**
Salaries	0	7,333	(7,333)
Benefits	0	3,223	(3,223)
Payments to Suppliers	0	70,902	(70,902)
Purchased Services	0	628	(628)
Utilities	0	12,112	(12,112)
Other	137,433	2,054	135,379
FD180 Registered Student Organizations	**12,135**	**(1,008)**	**13,143**
Payments to Suppliers	0	(1,008)	1,008
Purchased Services	0	0	0
Travel	0	0	0
Other	12,135	0	12,135
Non-Core Funds Subtotal	**1,029,141**	**387,584**	**641,558**
Grand Total	**8,217,977**	**4,895,653**	**3,322,324**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**7,430,610**	**5,247,167**	**2,183,444**
Salaries	2,463,467	2,157,363	306,105
Benefits	666,965	700,341	(33,377)
Payments to Suppliers	2,959,556	613,479	2,346,077
Purchased Services	1,102,288	1,589,745	(487,457)
Travel	106,696	44,186	62,510
Utilities	110,281	120,480	(10,199)
Other	21,358	21,572	(214)
FD076 Indirect Cost Recovery	**34,006**	**4,513**	**29,493**
Salaries	0	0	0
Benefits	4	4	0
Payments to Suppliers	34,001	4,508	29,493
Other	0	0	0
FD080 Admin Fee and Interest	**511,863**	**426,102**	**85,760**
Salaries	347,816	326,924	20,891
Benefits	67,885	68,353	(468)
Payments to Suppliers	72,237	24,228	48,009
Purchased Services	672	3,250	(2,578)
Travel	20,243	134	20,109
Other	3,010	3,213	(203)
Core Funds Subtotal	**7,976,479**	**5,677,781**	**2,298,697**
FD026 Dedicated Local Accounts	**259,107**	**77,765**	**181,341**
Salaries	0	57,571	(57,571)
Benefits	0	13,723	(13,723)
Payments to Suppliers	0	2,589	(2,589)
Purchased Services	0	167	(167)
Travel	0	720	(720)
Other	259,107	2,995	256,111
FD049 Donated Funds	**477,348**	**167,808**	**309,540**
Payments to Suppliers	0	87,292	(87,292)
Purchased Services	0	14,440	(14,440)
Travel	0	8,860	(8,860)
Utilities	0	23	(23)
Other	477,348	57,193	420,155
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD053 Agency Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliary Accounts	**377,430**	**133,367**	**244,062**
Salaries	0	11,410	(11,410)
Benefits	0	824	(824)
Payments to Suppliers	0	60,112	(60,112)
Purchased Services	0	12,369	(12,369)
Travel	0	14,924	(14,924)
Utilities	0	0	0
Other	377,430	33,729	343,700
FD062 Other Enterprises Accounts	**112,768**	**175,137**	**(62,369)**
Salaries	0	5,667	(5,667)
Benefits	0	1,911	(1,911)
Payments to Suppliers	0	152,826	(152,826)
Purchased Services	0	1,904	(1,904)
Utilities	0	8,388	(8,388)
Other	112,768	4,440	108,328
FD180 Registered Student Organizations	**13,528**	**10,011**	**3,517**
Payments to Suppliers	0	9,368	(9,368)
Purchased Services	0	402	(402)
Travel	0	241	(241)
Other	13,528	0	13,528
Non-Core Funds Subtotal	**1,240,180**	**564,089**	**676,091**
Grand Total	**9,216,659**	**6,241,871**	**2,974,788**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**6,804,240**	**5,378,955**	**1,425,285**
Salaries	2,659,926	2,183,832	476,094
Benefits	688,765	711,858	(23,093)
Payments to Suppliers	2,654,785	291,153	2,363,632
Purchased Services	597,830	2,017,210	(1,419,380)
Travel	79,287	35,928	43,359
Utilities	100,082	117,927	(17,845)
Other	23,566	21,046	2,519
FD076 Indirect Cost Recovery	**74,954**	**15,058**	**59,896**
Salaries	13,000	10,207	2,793
Benefits	3,142	3,142	0
Payments to Suppliers	58,812	1,623	57,189
Other	0	86	(86)
FD080 Admin Fee and Interest	**486,459**	**411,438**	**75,022**
Salaries	337,746	328,915	8,832
Benefits	70,698	71,166	(468)
Payments to Suppliers	43,587	7,848	35,739
Purchased Services	(1,906)	0	(1,906)
Travel	33,523	231	33,293
Other	2,811	3,279	(468)
Core Funds Subtotal	**7,365,653**	**5,805,450**	**1,560,203**
FD026 Dedicated Local Accounts	**382,025**	**160,333**	**221,693**
Salaries	0	117,818	(117,818)
Benefits	0	15,368	(15,368)
Payments to Suppliers	0	4,544	(4,544)
Purchased Services	0	15,653	(15,653)
Travel	0	2,746	(2,746)
Other	382,025	4,203	377,822
FD049 Donated Funds	**556,760**	**169,679**	**387,081**
Payments to Suppliers	0	58,963	(58,963)
Purchased Services	0	16,822	(16,822)
Travel	0	1,533	(1,533)
Utilities	0	0	0
Other	556,760	92,360	464,399
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD053 Agency Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliary Accounts	**403,388**	**128,790**	**274,598**
Salaries	0	1,363	(1,363)
Benefits	0	67	(67)
Payments to Suppliers	0	38,834	(38,834)
Purchased Services	0	22,277	(22,277)
Travel	0	21,843	(21,843)
Utilities	0	0	0
Other	403,388	44,406	358,982
FD062 Other Enterprises Accounts	**98,638**	**160,491**	**(61,853)**
Salaries	0	25,028	(25,028)
Benefits	0	393	(393)
Payments to Suppliers	0	119,251	(119,251)
Purchased Services	0	2,013	(2,013)
Utilities	0	10,207	(10,207)
Other	98,638	3,599	95,039
FD180 Registered Student Organizations	**9,894**	**11,022**	**(1,128)**
Payments to Suppliers	0	6,757	(6,757)
Purchased Services	0	3,596	(3,596)
Travel	0	668	(668)
Other	9,894	0	9,894
Non-Core Funds Subtotal	**1,450,705**	**630,314**	**820,391**
Grand Total	**8,816,358**	**6,435,764**	**2,380,594**

Global Campus

Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	1,631,641	715,176	2,346,817
Indirect Cost Recovery	0	0	0
Admin Fee and Interest	0	0	0
Core Funds Subtotal	**1,631,641**	**715,176**	**2,346,817**

FY21 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,542,545**	**2,938,003**	**5,604,542**
Salaries	2,079,748	2,036,104	43,644
Benefits	784,466	784,513	(47)
Payments to Suppliers	5,644,882	93,154	5,551,728
Purchased Services	1,484	2,573	(1,089)
Travel	10,183	0	10,183
Utilities	6	5	1
Other	21,776	21,654	122
Core Funds Subtotal	**8,542,545**	**2,938,003**	**5,604,542**
FD026 Dedicated Local Accounts	**33,106,853**	**9,404,589**	**23,702,265**
Salaries	0	3,278,308	(3,278,308)
Benefits	0	1,189,903	(1,189,903)
Payments to Suppliers	0	1,757,441	(1,757,441)
Purchased Services	0	1,235,768	(1,235,768)
Travel	0	1,947	(1,947)
Utilities	0	7,272	(7,272)
Other	33,106,853	1,933,950	31,172,903
FD049 Donated Funds	**548,690**	**22,914**	**525,776**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	5,750	(5,750)
Purchased Services	0	0	0
Travel	0	0	0
Other	548,690	17,164	531,526
FD055 Associated Students Auxiliary Accounts	**3,132,993**	**810,484**	**2,322,509**
Salaries	0	387,522	(387,522)
Benefits	0	150,746	(150,746)
Payments to Suppliers	0	55,594	(55,594)
Purchased Services	0	109,744	(109,744)
Travel	0	356	(356)
Utilities	0	2,980	(2,980)
Other	3,132,993	103,544	3,029,450
FD062 Other Enterprises Accounts	**377,221**	**109,032**	**268,188**
Salaries	0	24,254	(24,254)
Benefits	0	11,061	(11,061)
Payments to Suppliers	0	20,355	(20,355)
Purchased Services	0	41,471	(41,471)
Travel	0	0	0
Other	377,221	11,892	365,329
FD088 Fiduciary Activities	**7,811**	**3,635**	**4,176**
Payments to Suppliers	0	3,635	(3,635)
Other	7,811	0	7,811
FD095 Scholarships and Fellowships, non-donated	**3,000**	**0**	**3,000**
Other	3,000	0	3,000
Non-Core Funds Subtotal	**37,176,568**	**10,350,654**	**26,825,914**
Grand Total	**45,719,113**	**13,288,657**	**32,430,456**

FY22 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,193,997**	**3,693,526**	**6,500,472**
Salaries	2,081,791	2,516,820	(435,028)
Benefits	910,810	910,856	(47)
Payments to Suppliers	7,192,930	191,565	7,001,365
Purchased Services	(1,089)	49,807	(50,897)
Travel	10,183	178	10,005
Utilities	1	88	(87)
Other	(628)	24,211	(24,839)
Core Funds Subtotal	**10,193,997**	**3,693,526**	**6,500,472**
FD026 Dedicated Local Accounts	**39,081,096**	**8,868,769**	**30,212,328**
Salaries	0	2,736,297	(2,736,297)
Benefits	0	866,913	(866,913)
Payments to Suppliers	0	1,013,146	(1,013,146)
Purchased Services	0	449,417	(449,417)
Travel	0	60,204	(60,204)
Utilities	0	8,223	(8,223)
Other	39,081,096	3,734,568	35,346,529
FD049 Donated Funds	**2,250,432**	**41,336**	**2,209,097**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	22,623	(22,623)
Purchased Services	0	636	(636)
Travel	0	0	0
Other	2,250,432	18,077	2,232,356
FD055 Associated Students Auxiliary Accounts	**3,082,293**	**813,303**	**2,268,990**
Salaries	0	363,639	(363,639)
Benefits	0	142,754	(142,754)
Payments to Suppliers	0	75,831	(75,831)
Purchased Services	0	92,206	(92,206)
Travel	0	22,007	(22,007)
Utilities	0	0	0
Other	3,082,293	116,866	2,965,426
FD062 Other Enterprises Accounts	**221,471**	**88,241**	**133,231**
Salaries	0	25,338	(25,338)
Benefits	0	10,398	(10,398)
Payments to Suppliers	0	12,777	(12,777)
Purchased Services	0	17,835	(17,835)
Travel	0	0	0
Other	221,471	21,892	199,579
FD088 Fiduciary Activities	**4,176**	**2,023**	**2,153**
Payments to Suppliers	0	2,023	(2,023)
Other	4,176	0	4,176
FD095 Scholarships and Fellowships, non-donated	**3,000**	**0**	**3,000**
Other	3,000	0	3,000
Non-Core Funds Subtotal	**44,642,469**	**9,813,671**	**34,828,798**
Grand Total	**54,836,467**	**13,507,197**	**41,329,270**

FY23 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**11,698,103**	**5,284,017**	**6,414,086**
Salaries	2,889,910	3,730,375	(840,465)
Benefits	1,491,944	1,491,991	(47)
Payments to Suppliers	7,382,067	23,823	7,358,244
Purchased Services	(50,897)	284	(51,180)
Travel	10,005	0	10,005
Utilities	(87)	232	(319)
Other	(24,839)	37,312	(62,150)
Core Funds Subtotal	**11,698,103**	**5,284,017**	**6,414,086**
FD026 Dedicated Local Accounts	**41,850,953**	**7,896,377**	**33,954,576**
Salaries	0	1,874,149	(1,874,149)
Benefits	0	575,178	(575,178)
Payments to Suppliers	0	1,452,850	(1,452,850)
Purchased Services	0	1,792,650	(1,792,650)
Travel	0	104,082	(104,082)
Utilities	0	5,795	(5,795)
Other	41,850,953	2,091,673	39,759,281
FD049 Donated Funds	**2,637,918**	**165,295**	**2,472,623**
Salaries	0	3,600	(3,600)
Benefits	0	876	(876)
Payments to Suppliers	0	123,945	(123,945)
Purchased Services	0	0	0
Travel	0	674	(674)
Other	2,637,918	36,201	2,601,717
FD055 Associated Students Auxiliary Accounts	**3,378,108**	**927,584**	**2,450,524**
Salaries	0	387,880	(387,880)
Benefits	0	162,822	(162,822)
Payments to Suppliers	0	83,064	(83,064)
Purchased Services	0	115,269	(115,269)
Travel	0	33,561	(33,561)
Utilities	0	0	0
Other	3,378,108	144,987	3,233,121
FD062 Other Enterprises Accounts	**179,951**	**63,701**	**116,250**
Salaries	0	27,246	(27,246)
Benefits	0	11,911	(11,911)
Payments to Suppliers	0	21,594	(21,594)
Purchased Services	0	411	(411)
Travel	0	0	0
Other	179,951	2,539	177,411
FD088 Fiduciary Activities	**2,153**	**625**	**1,528**
Payments to Suppliers	0	625	(625)
Other	2,153	0	2,153
FD095 Scholarships and Fellowships, non-donated	**3,000**	**0**	**3,000**
Other	3,000	0	3,000
Non-Core Funds Subtotal	**48,052,083**	**9,053,582**	**38,998,501**
Grand Total	**59,750,186**	**14,337,599**	**45,412,587**

FY24 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**11,683,412**	**5,240,408**	**6,443,004**
Salaries	2,647,639	3,732,907	(1,085,268)
Benefits	1,466,409	1,466,456	(47)
Payments to Suppliers	7,652,984	3,470	7,649,514
Purchased Services	(51,180)	193	(51,373)
Travel	10,005	0	10,005
Utilities	(319)	78	(397)
Other	(42,125)	37,304	(79,429)
Core Funds Subtotal	**11,683,412**	**5,240,408**	**6,443,004**
FD026 Dedicated Local Accounts	**44,999,640**	**7,830,126**	**37,169,514**
Salaries	0	2,213,544	(2,213,544)
Benefits	0	700,924	(700,924)
Payments to Suppliers	0	1,919,590	(1,919,590)
Purchased Services	0	723,601	(723,601)
Travel	0	131,723	(131,723)
Utilities	0	6,022	(6,022)
Other	44,999,640	2,134,722	42,864,918
FD049 Donated Funds	**2,528,087**	**97,481**	**2,430,606**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	12,651	(12,651)
Purchased Services	0	0	0
Travel	0	0	0
Other	2,528,087	84,830	2,443,257
FD055 Associated Students Auxiliary Accounts	**3,462,672**	**945,612**	**2,517,059**
Salaries	0	422,081	(422,081)
Benefits	0	167,138	(167,138)
Payments to Suppliers	0	142,591	(142,591)
Purchased Services	0	46,471	(46,471)
Travel	0	37,209	(37,209)
Utilities	0	0	0
Other	3,462,672	130,123	3,332,549
FD062 Other Enterprises Accounts	**156,166**	**43,131**	**113,035**
Salaries	0	28,338	(28,338)
Benefits	0	11,996	(11,996)
Payments to Suppliers	0	(1,684)	1,684
Purchased Services	0	1,054	(1,054)
Travel	0	567	(567)
Other	156,166	2,861	153,305
FD088 Fiduciary Activities	**1,528**	**1,403**	**125**
Payments to Suppliers	0	1,403	(1,403)
Other	1,528	0	1,528
FD095 Scholarships and Fellowships, non-donated	**3,000**	**0**	**3,000**
Other	3,000	0	3,000
Non-Core Funds Subtotal	**51,151,093**	**8,917,753**	**42,233,339**
Grand Total	**62,834,505**	**14,158,161**	**48,676,344**

FY25 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**5,371,182**	**3,897,459**	**1,473,722**
Salaries	3,612,460	2,803,708	808,752
Benefits	1,051,127	1,062,323	(11,197)
Payments to Suppliers	683,275	411	682,864
Purchased Services	0	0	0
Travel	0	3,050	(3,050)
Utilities	0	38	(38)
Other	24,320	27,928	(3,608)
Core Funds Subtotal	**5,371,182**	**3,897,459**	**1,473,722**
FD026 Dedicated Local Accounts	**27,383,488**	**8,562,437**	**18,821,051**
Salaries	0	2,733,605	(2,733,605)
Benefits	0	917,200	(917,200)
Payments to Suppliers	0	2,317,985	(2,317,985)
Purchased Services	0	485,950	(485,950)
Travel	0	96,646	(96,646)
Utilities	0	2,557	(2,557)
Other	27,383,488	2,008,495	25,374,993
FD049 Donated Funds	**1,657,266**	**80,907**	**1,576,359**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	2,608	(2,608)
Purchased Services	0	0	0
Travel	0	755	(755)
Other	1,657,266	77,544	1,579,722
FD055 Associated Students Auxiliary Accounts	**4,033,971**	**921,075**	**3,112,896**
Salaries	0	406,619	(406,619)
Benefits	0	157,293	(157,293)
Payments to Suppliers	0	186,970	(186,970)
Purchased Services	0	19,009	(19,009)
Travel	0	32,163	(32,163)
Utilities	0	0	0
Other	4,033,971	119,022	3,914,949
FD062 Other Enterprises Accounts	**113,035**	**6,956**	**106,079**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	7,009	(7,009)
Purchased Services	0	210	(210)
Travel	0	0	0
Other	113,035	(263)	113,298
FD088 Fiduciary Activities	**125**	**50**	**75**
Payments to Suppliers	0	50	(50)
Other	125	0	125
FD095 Scholarships and Fellowships, non-donated	**3,000**	**0**	**3,000**
Other	3,000	0	3,000
Non-Core Funds Subtotal	**33,190,885**	**9,571,424**	**23,619,460**
Grand Total	**38,562,066**	**13,468,884**	**25,093,183**

FY26 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**3,531,565**	**2,269,502**	**1,262,063**
Salaries	2,175,184	1,665,488	509,696
Benefits	576,198	587,395	(11,197)
Payments to Suppliers	770,704	0	770,704
Purchased Services	0	0	0
Travel	(3,050)	0	(3,050)
Utilities	(38)	0	(38)
Other	12,567	16,619	(4,052)
Core Funds Subtotal	**3,531,565**	**2,269,502**	**1,262,063**
FD026 Dedicated Local Accounts	**29,710,005**	**11,433,187**	**18,276,818**
Salaries	0	4,125,661	(4,125,661)
Benefits	0	1,486,439	(1,486,439)
Payments to Suppliers	0	2,161,175	(2,161,175)
Purchased Services	0	1,225,079	(1,225,079)
Travel	0	76,625	(76,625)
Utilities	0	39,168	(39,168)
Other	29,710,005	2,319,040	27,390,965
FD049 Donated Funds	**1,584,971**	**52,980**	**1,531,991**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	7,162	(7,162)
Purchased Services	0	0	0
Travel	0	1,396	(1,396)
Other	1,584,971	44,421	1,540,550
FD055 Associated Students Auxiliary Accounts	**4,257,793**	**1,144,912**	**3,112,882**
Salaries	0	497,069	(497,069)
Benefits	0	192,238	(192,238)
Payments to Suppliers	0	249,685	(249,685)
Purchased Services	0	11,668	(11,668)
Travel	0	46,717	(46,717)
Utilities	0	0	0
Other	4,257,793	147,534	4,110,260
FD062 Other Enterprises Accounts	**116,079**	**(1,105)**	**117,185**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	(210)	210
Travel	0	0	0
Other	116,079	(895)	116,975
FD088 Fiduciary Activities	**75**	**0**	**75**
Payments to Suppliers	0	0	0
Other	75	0	75
FD095 Scholarships and Fellowships, non-donated	**3,000**	**0**	**3,000**
Other	3,000	0	3,000
Non-Core Funds Subtotal	**35,671,924**	**12,629,973**	**23,041,951**
Grand Total	**39,203,489**	**14,899,475**	**24,304,014**

Spokane Administrative Support Unit

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	9,026,440	3,368,233	12,394,673
Indirect Cost Recovery	8,335	1,472,410	1,480,745
Admin Fee and Interest	48,918	12,108	61,026
Core Funds Subtotal	**9,083,693**	**4,852,751**	**13,936,444**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,216,069**	**11,873,746**	**(3,657,677)**
Salaries	7,804,076	7,743,713	60,363
Benefits	2,715,501	2,734,463	(18,962)
Payments to Suppliers	(2,431,546)	810,395	(3,241,941)
Purchased Services	0	88,786	(88,786)
Travel	47,621	2,280	45,341
Utilities	0	412,061	(412,061)
Other	80,418	82,049	(1,631)
FD076 Indirect Cost Recovery	**2,143,998**	**1,881,694**	**262,304**
Salaries	96,127	614,807	(518,680)
Benefits	165,878	166,127	(249)
Payments to Suppliers	1,873,254	1,000,464	872,790
Purchased Services	0	67,423	(67,423)
Travel	0	4,091	(4,091)
Utilities	0	22,185	(22,185)
Other	8,739	6,597	2,142
FD080 Admin Fee and Interest	**205,321**	**67,738**	**137,583**
Salaries	823	54,844	(54,021)
Benefits	12,303	12,303	0
Payments to Suppliers	192,195	0	192,195
Other	0	591	(591)
Core Funds Subtotal	**10,565,388**	**13,823,177**	**(3,257,789)**
FD026 Dedicated Local Accounts	**(2,645,057)**	**1,503,402**	**(4,148,458)**
Salaries	0	257,403	(257,403)
Benefits	0	96,871	(96,871)
Payments to Suppliers	0	1,100,940	(1,100,940)
Purchased Services	0	24,134	(24,134)
Travel	0	439	(439)
Utilities	0	6,067	(6,067)
Other	(2,645,057)	17,548	(2,662,605)
FD043 Grants and Contracts - Federal	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD049 Donated Funds	**842,620**	**281,200**	**561,420**
Salaries	0	105,546	(105,546)
Benefits	0	25,257	(25,257)
Payments to Suppliers	0	74,307	(74,307)
Purchased Services	0	44,542	(44,542)
Travel	0	48	(48)
Utilities	0	2,586	(2,586)
Other	842,620	28,915	813,705
FD050 WSU Foundation	**18,676**	**0**	**18,676**
Other	18,676	0	18,676
FD053 Agency Accounts	**80,943**	**21,438**	**59,504**
Payments to Suppliers	0	19,190	(19,190)
Purchased Services	0	2,124	(2,124)
Other	80,943	125	80,818
FD055 Associated Students Auxiliary Accounts	**1,430,446**	**800,030**	**630,416**
Salaries	0	302,840	(302,840)
Benefits	0	102,767	(102,767)
Payments to Suppliers	0	261,713	(261,713)
Purchased Services	0	127,532	(127,532)
Travel	0	0	0
Utilities	0	2,431	(2,431)
Other	1,430,446	2,748	1,427,698
FD061 Parking Accounts and Funds	**207,558**	**592,770**	**(385,213)**
Salaries	0	395,905	(395,905)
Benefits	0	130,570	(130,570)
Payments to Suppliers	0	(23,270)	23,270
Purchased Services	0	58,999	(58,999)
Travel	0	511	(511)
Utilities	0	1,539	(1,539)
Other	207,558	28,515	179,042
FD062 Other Enterprises Accounts	**1,711,474**	**577,541**	**1,133,934**
Salaries	0	230,071	(230,071)
Benefits	0	83,414	(83,414)
Payments to Suppliers	0	96,542	(96,542)
Purchased Services	0	102,107	(102,107)
Travel	0	0	0
Utilities	0	49,573	(49,573)
Other	1,711,474	15,834	1,695,640
FD180 Registered Student Organizations	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	0	0	0
Non-Core Funds Subtotal	**1,646,660**	**3,776,382**	**(2,129,722)**
Grand Total	**12,212,048**	**17,599,560**	**(5,387,511)**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**9,184,355**	**13,043,083**	**(3,858,728)**
Salaries	8,684,040	7,777,409	906,631
Benefits	2,532,680	2,563,492	(30,812)
Payments to Suppliers	(2,773,711)	878,405	(3,652,116)
Purchased Services	(88,786)	170,014	(258,800)
Travel	122,271	23,487	98,784
Utilities	623,254	1,553,393	(930,139)
Other	84,606	76,883	7,724
FD076 Indirect Cost Recovery	**3,055,817**	**1,655,172**	**1,400,645**
Salaries	(518,680)	542,502	(1,061,181)
Benefits	146,728	153,158	(6,430)
Payments to Suppliers	3,521,512	767,770	2,753,742
Purchased Services	(67,423)	125,402	(192,825)
Travel	(4,091)	24,644	(28,735)
Utilities	(22,185)	36,120	(58,305)
Other	(44)	5,577	(5,621)
FD080 Admin Fee and Interest	**190,758**	**36,591**	**154,167**
Salaries	47,433	29,729	17,704
Benefits	6,564	6,564	0
Payments to Suppliers	136,803	0	136,803
Other	(43)	297	(340)
Core Funds Subtotal	**12,430,929**	**14,734,846**	**(2,303,916)**
FD026 Dedicated Local Accounts	**(3,822,395)**	**1,260,397**	**(5,082,792)**
Salaries	0	226,906	(226,906)
Benefits	0	86,598	(86,598)
Payments to Suppliers	0	919,267	(919,267)
Purchased Services	0	(18,331)	18,331
Travel	0	0	0
Utilities	0	6,385	(6,385)
Other	(3,822,395)	39,572	(3,861,967)
FD043 Grants and Contracts - Federal	**0**	**(66)**	**66**
Payments to Suppliers	0	(66)	66
Other	0	0	0
FD049 Donated Funds	**1,362,151**	**277,734**	**1,084,417**
Salaries	0	85,705	(85,705)
Benefits	0	20,092	(20,092)
Payments to Suppliers	0	100,348	(100,348)
Purchased Services	0	24,957	(24,957)
Travel	0	8,714	(8,714)
Utilities	0	934	(934)
Other	1,362,151	36,983	1,325,167
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD053 Agency Accounts	**(1,690)**	**349**	**(2,039)**
Payments to Suppliers	0	349	(349)
Purchased Services	0	0	0
Other	(1,690)	0	(1,690)
FD055 Associated Students Auxiliary Accounts	**1,545,380**	**620,937**	**924,443**
Salaries	0	260,236	(260,236)
Benefits	0	75,527	(75,527)
Payments to Suppliers	0	107,528	(107,528)
Purchased Services	0	51,252	(51,252)
Travel	0	21,155	(21,155)
Utilities	0	2,223	(2,223)
Other	1,545,380	103,014	1,442,365
FD061 Parking Accounts and Funds	**492,739**	**365,958**	**126,781**
Salaries	0	79,432	(79,432)
Benefits	0	40,016	(40,016)
Payments to Suppliers	0	129,230	(129,230)
Purchased Services	0	50,089	(50,089)
Travel	0	0	0
Utilities	0	2,010	(2,010)
Other	492,739	65,180	427,559
FD062 Other Enterprises Accounts	**2,040,368**	**877,894**	**1,162,474**
Salaries	0	230,833	(230,833)
Benefits	0	80,715	(80,715)
Payments to Suppliers	0	480,061	(480,061)
Purchased Services	0	7,600	(7,600)
Travel	0	0	0
Utilities	0	46,140	(46,140)
Other	2,040,368	32,545	2,007,823
FD180 Registered Student Organizations	**90,596**	**27,964**	**62,632**
Payments to Suppliers	0	24,447	(24,447)
Purchased Services	0	2,267	(2,267)
Travel	0	0	0
Other	90,596	1,250	89,346
Non-Core Funds Subtotal	**1,707,148**	**3,431,166**	**(1,724,018)**
Grand Total	**14,138,077**	**18,166,011**	**(4,027,934)**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**9,240,874**	**15,219,595**	**(5,978,720)**
Salaries	8,593,028	8,593,028	0
Benefits	3,004,112	3,004,112	0
Payments to Suppliers	(4,029,090)	1,949,631	(5,978,720)
Purchased Services	210,269	210,269	0
Travel	66,137	66,137	0
Utilities	1,312,147	1,312,147	0
Other	84,271	84,271	0
FD076 Indirect Cost Recovery	**4,392,578**	**1,415,403**	**2,977,175**
Salaries	597,157	597,157	0
Benefits	198,199	198,199	0
Payments to Suppliers	3,465,909	473,443	2,992,466
Purchased Services	66,909	66,909	0
Travel	27,261	27,261	0
Utilities	46,788	46,788	0
Other	(9,646)	5,645	(15,291)
FD080 Admin Fee and Interest	**203,843**	**10,398**	**193,445**
Salaries	8,389	8,389	0
Benefits	1,925	1,925	0
Payments to Suppliers	193,445	0	193,445
Other	84	84	0
Core Funds Subtotal	**13,837,295**	**16,645,396**	**(2,808,100)**
FD026 Dedicated Local Accounts	**(4,155,369)**	**1,508,374**	**(5,663,742)**
Salaries	0	227,289	(227,289)
Benefits	0	99,638	(99,638)
Payments to Suppliers	0	1,104,533	(1,104,533)
Purchased Services	0	34,546	(34,546)
Travel	0	231	(231)
Utilities	0	3,940	(3,940)
Other	(4,155,369)	38,198	(4,193,566)
FD043 Grants and Contracts - Federal	**66**	**0**	**66**
Payments to Suppliers	0	0	0
Other	66	0	66
FD049 Donated Funds	**1,445,321**	**350,345**	**1,094,976**
Salaries	0	81,823	(81,823)
Benefits	0	23,338	(23,338)
Payments to Suppliers	0	103,509	(103,509)
Purchased Services	0	54,677	(54,677)
Travel	0	34,165	(34,165)
Utilities	0	8	(8)
Other	1,445,321	52,824	1,392,497
FD050 WSU Foundation	**4,890**	**0**	**4,890**
Other	4,890	0	4,890
FD053 Agency Accounts	**(2,039)**	**(1,993)**	**(45)**
Payments to Suppliers	0	7	(7)
Purchased Services	0	(2,000)	2,000
Other	(2,039)	0	(2,039)
FD055 Associated Students Auxiliary Accounts	**1,607,146**	**889,147**	**717,999**
Salaries	0	380,679	(380,679)
Benefits	0	130,842	(130,842)
Payments to Suppliers	0	181,773	(181,773)
Purchased Services	0	55,207	(55,207)
Travel	0	29,475	(29,475)
Utilities	0	1,364	(1,364)
Other	1,607,146	109,808	1,497,338
FD061 Parking Accounts and Funds	**963,731**	**426,017**	**537,715**
Salaries	0	94,856	(94,856)
Benefits	0	50,682	(50,682)
Payments to Suppliers	0	148,612	(148,612)
Purchased Services	0	57,783	(57,783)
Travel	0	0	0
Utilities	0	7,605	(7,605)
Other	963,731	66,477	897,254
FD062 Other Enterprises Accounts	**1,921,402**	**1,074,824**	**846,577**
Salaries	0	244,172	(244,172)
Benefits	0	99,204	(99,204)
Payments to Suppliers	0	551,607	(551,607)
Purchased Services	0	99,369	(99,369)
Travel	0	265	(265)
Utilities	0	51,130	(51,130)
Other	1,921,402	29,077	1,892,324
FD180 Registered Student Organizations	**123,397**	**26,019**	**97,378**
Payments to Suppliers	0	21,123	(21,123)
Purchased Services	0	141	(141)
Travel	0	1,000	(1,000)
Other	123,397	3,755	119,642
Non-Core Funds Subtotal	**1,908,545**	**4,272,732**	**(2,364,187)**
Grand Total	**15,745,840**	**20,918,128**	**(5,172,288)**

Spokane Administrative Support Unit (continued)

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,132,618**	**17,476,687**	**(9,344,069)**
Salaries	9,951,128	9,973,703	(22,575)
Benefits	3,371,390	3,371,390	0
Payments to Suppliers	(7,287,782)	2,033,486	(9,321,267)
Purchased Services	270,914	270,914	0
Travel	51,282	51,282	0
Utilities	1,678,487	1,678,487	0
Other	97,199	97,425	(226)
FD076 Indirect Cost Recovery	**7,143,361**	**2,338,455**	**4,804,906**
Salaries	942,020	942,020	0
Benefits	317,773	328,675	(10,903)
Payments to Suppliers	5,769,435	926,947	4,842,489
Purchased Services	39,119	39,120	(1)
Travel	2,321	26,814	(24,493)
Utilities	63,293	64,916	(1,623)
Other	9,400	9,963	(563)
FD080 Admin Fee and Interest	**249,313**	**45,499**	**203,814**
Salaries	47,283	36,548	10,735
Benefits	8,586	8,586	0
Payments to Suppliers	193,445	0	193,445
Other	0	365	(365)
Core Funds Subtotal	**15,525,292**	**19,860,640**	**(4,335,348)**
FD026 Dedicated Local Accounts	**(4,861,990)**	**1,410,502**	**(6,272,492)**
Salaries	0	104,613	(104,613)
Benefits	0	51,209	(51,209)
Payments to Suppliers	0	1,143,332	(1,143,332)
Purchased Services	0	69,948	(69,948)
Travel	0	6,552	(6,552)
Utilities	0	4,799	(4,799)
Other	(4,861,990)	30,049	(4,892,039)
FD043 Grants and Contracts - Federal	**66**	**0**	**66**
Payments to Suppliers	0	0	0
Other	66	0	66
FD049 Donated Funds	**1,889,769**	**352,996**	**1,536,772**
Salaries	0	90,204	(90,204)
Benefits	0	21,361	(21,361)
Payments to Suppliers	0	135,946	(135,946)
Purchased Services	0	27,916	(27,916)
Travel	0	25,623	(25,623)
Utilities	0	11	(11)
Other	1,889,769	51,935	1,837,834
FD050 WSU Foundation	**5,747**	**0**	**5,747**
Other	5,747	0	5,747
FD053 Agency Accounts	**(45)**	**0**	**(45)**
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	(45)	0	(45)
FD055 Associated Students Auxiliary Accounts	**1,399,633**	**869,502**	**530,131**
Salaries	0	360,610	(360,610)
Benefits	0	119,810	(119,810)
Payments to Suppliers	0	204,380	(204,380)
Purchased Services	0	38,904	(38,904)
Travel	0	55,121	(55,121)
Utilities	0	9	(9)
Other	1,399,633	90,668	1,308,964
FD061 Parking Accounts and Funds	**1,316,000**	**513,020**	**802,980**
Salaries	0	86,510	(86,510)
Benefits	0	39,840	(39,840)
Payments to Suppliers	0	246,830	(246,830)
Purchased Services	0	53,742	(53,742)
Travel	0	7,781	(7,781)
Utilities	0	16,247	(16,247)
Other	1,316,000	62,071	1,253,929
FD062 Other Enterprises Accounts	**1,890,567**	**1,063,539**	**827,027**
Salaries	0	121,218	(121,218)
Benefits	0	47,772	(47,772)
Payments to Suppliers	0	615,295	(615,295)
Purchased Services	0	172,146	(172,146)
Travel	0	0	0
Utilities	0	53,848	(53,848)
Other	1,890,567	53,261	1,837,305
FD180 Registered Student Organizations	**145,331**	**72,762**	**72,569**
Payments to Suppliers	0	71,533	(71,533)
Purchased Services	0	129	(129)
Travel	0	1,000	(1,000)
Other	145,331	100	145,231
Non-Core Funds Subtotal	**1,785,076**	**4,282,321**	**(2,497,244)**
Grand Total	**17,310,369**	**24,142,961**	**(6,832,593)**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**3,487,773**	**17,333,868**	**(13,846,095)**
Salaries	9,886,146	9,892,812	(6,666)
Benefits	3,344,326	3,352,358	(8,031)
Payments to Suppliers	(11,922,585)	1,904,827	(13,827,412)
Purchased Services	119,362	119,362	0
Travel	52,128	52,128	0
Utilities	1,915,872	1,915,872	0
Other	92,524	96,509	(3,985)
FD076 Indirect Cost Recovery	**6,868,984**	**139,935**	**6,729,049**
Salaries	911,484	913,919	(2,435)
Benefits	300,585	325,142	(24,558)
Payments to Suppliers	5,611,102	(1,159,264)	6,770,366
Purchased Services	19,668	20,716	(1,048)
Travel	348	11,683	(11,335)
Utilities	17,173	18,740	(1,568)
Other	8,625	8,999	(373)
FD080 Admin Fee and Interest	**599,575**	**392,173**	**207,402**
Salaries	47,020	46,014	1,006
Benefits	10,702	10,702	0
Payments to Suppliers	541,852	334,996	206,856
Other	0	460	(460)
Core Funds Subtotal	**10,956,332**	**17,865,976**	**(6,909,644)**
FD026 Dedicated Local Accounts	**(4,903,042)**	**1,567,970**	**(6,471,012)**
Salaries	0	43,791	(43,791)
Benefits	0	18,299	(18,299)
Payments to Suppliers	0	946,758	(946,758)
Purchased Services	0	490,761	(490,761)
Travel	0	4,823	(4,823)
Utilities	0	5,911	(5,911)
Other	(4,903,042)	57,627	(4,960,668)
FD043 Grants and Contracts - Federal	**66**	**0**	**66**
Payments to Suppliers	0	0	0
Other	66	0	66
FD049 Donated Funds	**2,236,911**	**300,509**	**1,936,402**
Salaries	0	116,929	(116,929)
Benefits	0	25,443	(25,443)
Payments to Suppliers	0	99,482	(99,482)
Purchased Services	0	15,704	(15,704)
Travel	0	17,597	(17,597)
Utilities	0	1	(1)
Other	2,236,911	25,352	2,211,559
FD050 WSU Foundation	**6,700**	**0**	**6,700**
Other	6,700	0	6,700
FD053 Agency Accounts	**(45)**	**0**	**(45)**
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	(45)	0	(45)
FD055 Associated Students Auxiliary Accounts	**1,216,753**	**788,290**	**428,463**
Salaries	0	311,769	(311,769)
Benefits	0	101,583	(101,583)
Payments to Suppliers	0	208,165	(208,165)
Purchased Services	0	21,590	(21,590)
Travel	0	44,275	(44,275)
Utilities	0	3	(3)
Other	1,216,753	100,905	1,115,848
FD061 Parking Accounts and Funds	**1,276,720**	**340,159**	**936,560**
Salaries	0	91,999	(91,999)
Benefits	0	39,357	(39,357)
Payments to Suppliers	0	114,187	(114,187)
Purchased Services	0	26,172	(26,172)
Travel	0	16,623	(16,623)
Utilities	0	15,015	(15,015)
Other	1,276,720	36,807	1,239,913
FD062 Other Enterprises Accounts	**1,825,842**	**968,774**	**857,067**
Salaries	0	221,678	(221,678)
Benefits	0	77,522	(77,522)
Payments to Suppliers	0	397,610	(397,610)
Purchased Services	0	146,842	(146,842)
Travel	0	0	0
Utilities	0	71,189	(71,189)
Other	1,825,842	53,934	1,771,908
FD180 Registered Student Organizations	**137,217**	**48,235**	**88,982**
Payments to Suppliers	0	44,673	(44,673)
Purchased Services	0	582	(582)
Travel	0	2,480	(2,480)
Other	137,217	500	136,717
Non-Core Funds Subtotal	**1,797,120**	**4,013,937**	**(2,216,817)**
Grand Total	**12,753,453**	**21,879,913**	**(9,126,461)**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**5,228,467**	**13,073,737**	**(7,845,270)**
Salaries	8,162,243	8,414,997	(252,754)
Benefits	2,436,958	2,452,814	(15,856)
Payments to Suppliers	(6,144,673)	444,965	(6,589,638)
Purchased Services	200,000	61,298	138,702
Travel	29,500	5,278	24,222
Utilities	461,028	1,623,742	(1,162,714)
Other	83,412	70,643	12,769
FD076 Indirect Cost Recovery	**4,884,958**	**1,972,780**	**2,912,179**
Salaries	466,333	618,587	(152,254)
Benefits	208,800	208,800	0
Payments to Suppliers	3,236,447	127,342	3,109,104
Purchased Services	0	15,762	(15,762)
Travel	0	1,259	(1,259)
Utilities	973,379	995,291	(21,912)
Other	0	5,739	(5,739)
FD080 Admin Fee and Interest	**267,965**	**61,042**	**206,923**
Salaries	48,749	48,740	9
Benefits	11,814	11,814	0
Payments to Suppliers	207,402	0	207,402
Other	0	487	(487)
Core Funds Subtotal	**10,381,390**	**15,107,558**	**(4,726,167)**
FD026 Dedicated Local Accounts	**(4,129,478)**	**1,551,897**	**(5,681,376)**
Salaries	0	23,587	(23,587)
Benefits	0	6,695	(6,695)
Payments to Suppliers	0	1,423,034	(1,423,034)
Purchased Services	0	57,532	(57,532)
Travel	0	4,569	(4,569)
Utilities	0	3,733	(3,733)
Other	(4,129,478)	32,746	(4,162,225)
FD043 Grants and Contracts - Federal	**66**	**0**	**66**
Payments to Suppliers	0	0	0
Other	66	0	66
FD049 Donated Funds	**2,577,712**	**597,892**	**1,979,820**
Salaries	0	145,131	(145,131)
Benefits	0	35,777	(35,777)
Payments to Suppliers	0	275,699	(275,699)
Purchased Services	0	91,784	(91,784)
Travel	0	13,981	(13,981)
Utilities	0	357	(357)
Other	2,577,712	35,162	2,542,550
FD050 WSU Foundation	**4,795**	**0**	**4,795**
Other	4,795	0	4,795
FD053 Agency Accounts	**(45)**	**0**	**(45)**
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	(45)	0	(45)
FD055 Associated Students Auxiliary Accounts	**1,175,459**	**608,536**	**566,924**
Salaries	0	253,195	(253,195)
Benefits	0	79,921	(79,921)
Payments to Suppliers	0	157,569	(157,569)
Purchased Services	0	5,686	(5,686)
Travel	0	24,833	(24,833)
Utilities	0	357	(357)
Other	1,175,459	86,975	1,088,485
FD061 Parking Accounts and Funds	**1,510,490**	**307,773**	**1,202,717**
Salaries	0	56,624	(56,624)
Benefits	0	25,498	(25,498)
Payments to Suppliers	0	106,579	(106,579)
Purchased Services	0	44,479	(44,479)
Travel	0	15,020	(15,020)
Utilities	0	15,568	(15,568)
Other	1,510,490	44,005	1,466,485
FD062 Other Enterprises Accounts	**1,759,857**	**1,119,622**	**640,234**
Salaries	0	395,868	(395,868)
Benefits	0	136,157	(136,157)
Payments to Suppliers	0	426,999	(426,999)
Purchased Services	0	17,239	(17,239)
Travel	0	0	0
Utilities	0	100,955	(100,955)
Other	1,759,857	42,405	1,717,452
FD180 Registered Student Organizations	**145,181**	**54,814**	**90,367**
Payments to Suppliers	0	51,679	(51,679)
Purchased Services	0	135	(135)
Travel	0	1,000	(1,000)
Other	145,181	2,000	143,181
Non-Core Funds Subtotal	**3,044,036**	**4,240,535**	**(1,196,499)**
Grand Total	**13,425,426**	**19,348,093**	**(5,922,666)**

Tri-Cities Campus

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	21,152,819	5,050,074	26,202,893
Indirect Cost Recovery	4,555	435,398	439,953
Admin Fee and Interest	370,148	51,929	422,077
Core Funds Subtotal	**21,527,522**	**5,537,401**	**27,064,923**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**24,509,941**	**17,882,008**	**6,627,933**
Salaries	12,755,071	12,198,927	556,143
Benefits	3,629,904	3,788,524	(158,620)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	7,712,325	821,663	6,890,663
Purchased Services	165,000	266,338	(101,338)
Travel	119,950	14,832	105,118
Utilities	0	648,807	(648,807)
Other	127,691	142,917	(15,226)
FD076 Indirect Cost Recovery	**2,180,055**	**641,110**	**1,538,945**
Salaries	283,702	357,456	(73,755)
Benefits	56,581	104,561	(47,980)
Payments to Suppliers	1,837,624	104,333	1,733,291
Purchased Services	0	49,724	(49,724)
Travel	0	920	(920)
Utilities	0	20,089	(20,089)
Other	2,149	4,028	(1,879)
FD080 Admin Fee and Interest	**504,146**	**185,185**	**318,961**
Salaries	127,591	132,053	(4,462)
Benefits	40,521	43,278	(2,757)
Payments to Suppliers	330,608	6,340	324,268
Purchased Services	0	2,091	(2,091)
Travel	4,000	0	4,000
Other	1,426	1,424	2
Core Funds Subtotal	**27,194,142**	**18,708,303**	**8,485,839**
FD026 Dedicated Local Accounts	**4,992,406**	**1,279,183**	**3,713,223**
Salaries	0	761,758	(761,758)
Benefits	0	224,550	(224,550)
Payments to Suppliers	0	162,370	(162,370)
Purchased Services	0	15,814	(15,814)
Travel	0	1,176	(1,176)
Utilities	0	228	(228)
Other	4,992,406	113,286	4,879,119
FD031 Other Facilities Accounts	**(486)**	**0**	**(486)**
Other	(486)	0	(486)
FD033 Consolidated Information Center	**(471,491)**	**536**	**(472,027)**
Payments to Suppliers			
Other	(471,491)	536	(472,027)
Federal	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD049 Donated Funds	**1,670,727**	**692,578**	**978,149**
Salaries	0	208,585	(208,585)
Benefits	0	47,243	(47,243)
Payments to Suppliers	0	74,540	(74,540)
Purchased Services	0	40,369	(40,369)
Travel	0	938	(938)
Utilities	0	0	0
Other	1,670,727	320,903	1,349,824
FD050 WSU Foundation	**60,454**	**357**	**60,097**
Other	60,454	357	60,097
FD053 Agency Accounts	**12,959**	**61,480**	**(48,522)**
Salaries	0	47,512	(47,512)
Benefits	0	13,210	(13,210)
Payments to Suppliers	0	759	(759)
Other	12,959	0	12,959
FD055 Associated Students Auxiliary Accounts	**1,934,897**	**692,749**	**1,242,148**
Salaries	0	323,694	(323,694)
Benefits	0	95,968	(95,968)
Payments to Suppliers	0	151,594	(151,594)
Purchased Services	0	105,980	(105,980)
Travel	0	2,389	(2,389)
Utilities	0	10,066	(10,066)
Other	1,934,897	3,058	1,931,839
FD057 WSUTC Campus Recreation	**1,237**	**0**	**1,237**
Other	1,237	0	1,237
FD062 Other Enterprises Accounts	**1,404,394**	**755,148**	**649,246**
Salaries	0	139,835	(139,835)
Benefits	0	43,716	(43,716)
Payments to Suppliers	0	325,875	(325,875)
Purchased Services	0	31,000	(31,000)
Travel	0	0	0
Utilities	0	151,409	(151,409)
Other	1,404,394	63,313	1,341,081
FD091 Motorpool	**31,186**	**6,193**	**24,993**
Salaries	0	1,862	(1,862)
Benefits	0	996	(996)
Internal Service Delivery Expense	0	3,017	(3,017)
Payments to Suppliers	0	0	0
Other	31,186	319	30,867
FD095 Scholarships and Fellowships, non-donated	**15,504**	**0**	**15,504**
Other	15,504	0	15,504
FD118 General Construction--Nonfederal	**549,753**	**50,986**	**498,767**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	50,053	(50,053)
Purchased Services	0	933	(933)
Utilities	0	0	0
Other	549,753	0	549,753
FD180 Registered Student Organizations	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	0	0	0
Non-Core Funds Subtotal	**10,201,540**	**3,539,211**	**6,662,329**
Grand Total	**37,395,683**	**22,247,515**	**15,148,168**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**25,656,008**	**17,904,616**	**7,751,392**
Salaries	12,981,309	12,000,492	980,818
Benefits	3,935,449	3,576,151	359,299
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	7,843,406	1,109,304	6,734,102
Purchased Services	155,000	270,723	(115,723)
Travel	123,850	55,039	68,811
Utilities	487,000	765,502	(278,502)
Other	129,994	127,407	2,587
FD076 Indirect Cost Recovery	**2,353,550**	**478,941**	**1,874,609**
Salaries	255,812	301,206	(45,394)
Benefits	79,706	90,357	(10,651)
Payments to Suppliers	2,001,620	37,304	1,964,316
Purchased Services	0	22,737	(22,737)
Travel	0	6,241	(6,241)
Utilities	0	18,111	(18,111)
Other	16,412	2,985	13,427
FD080 Admin Fee and Interest	**528,342**	**209,539**	**318,802**
Salaries	135,270	136,637	(1,367)
Benefits	44,504	42,102	2,402
Payments to Suppliers	334,715	16,019	318,695
Purchased Services	0	4,180	(4,180)
Travel	12,500	9,235	3,265
Other	1,353	1,366	(13)
Core Funds Subtotal	**28,537,899**	**18,593,096**	**9,944,804**
FD026 Dedicated Local Accounts	**5,378,239**	**1,346,972**	**4,031,267**
Salaries	0	642,732	(642,732)
Benefits	0	184,532	(184,532)
Payments to Suppliers	0	333,460	(333,460)
Purchased Services	0	22,345	(22,345)
Travel	0	4,852	(4,852)
Utilities	0	0	0
Other	5,378,239	159,051	5,219,188
FD031 Other Facilities Accounts	**(212)**	**22**	**(234)**
Other	(212)	22	(234)
FD033 Consolidated Information Center	**(460,867)**	**893**	**(461,759)**
Payments to Suppliers	0	0	0
Other	(460,867)	893	(461,759)
Federal	**0**	**(14)**	**14**
Payments to Suppliers	0	(14)	14
Other	0	0	0
FD049 Donated Funds	**1,996,048**	**808,377**	**1,187,671**
Salaries	0	309,624	(309,624)
Benefits	0	69,029	(69,029)
Payments to Suppliers	0	115,704	(115,704)
Purchased Services	0	24,821	(24,821)
Travel	0	6,725	(6,725)
Utilities	0	0	0
Other	1,996,048	282,474	1,713,574
FD050 WSU Foundation	**(7,595)**	**(357)**	**(7,238)**
Other	(7,595)	(357)	(7,238)
FD053 Agency Accounts	**(61,329)**	**(6,329)**	**(55,000)**
Salaries	0	(5,100)	5,100
Benefits	0	(1,923)	1,923
Payments to Suppliers	0	(31,646)	31,646
Other	(61,329)	32,340	(93,669)
FD055 Associated Students Auxiliary Accounts	**2,002,998**	**821,249**	**1,181,749**
Salaries	0	378,302	(378,302)
Benefits	0	97,014	(97,014)
Payments to Suppliers	0	196,831	(196,831)
Purchased Services	0	108,511	(108,511)
Travel	0	9,450	(9,450)
Utilities	0	8,963	(8,963)
Other	2,002,998	22,178	1,980,820
FD057 WSUTC Campus Recreation	**1,201**	**0**	**1,201**
Other	1,201	0	1,201
FD062 Other Enterprises Accounts	**1,551,834**	**626,588**	**925,246**
Salaries	0	132,185	(132,185)
Benefits	0	44,014	(44,014)
Payments to Suppliers	0	197,597	(197,597)
Purchased Services	0	2,534	(2,534)
Travel	0	0	0
Utilities	0	167,345	(167,345)
Other	1,551,834	82,913	1,468,921
FD091 Motorpool	**24,993**	**180**	**24,813**
Salaries	0	0	0
Benefits	0	0	0
Internal Service Delivery Expense	0	180	(180)
Payments to Suppliers	0	0	0
Other	24,993	0	24,993
FD095 Scholarships and Fellowships, non-donated	**15,504**	**0**	**15,504**
Other	15,504	0	15,504
FD118 General Construction--Nonfederal	**314,141**	**81,597**	**232,544**
Salaries	0	20,513	(20,513)
Benefits	0	1,750	(1,750)
Payments to Suppliers	0	59,082	(59,082)
Purchased Services	0	0	0
Utilities	0	47	(47)
Other	314,141	205	313,936
FD180 Registered Student Organizations	**12,659**	**0**	**12,659**
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	12,659	0	12,659
Non-Core Funds Subtotal	**10,767,613**	**3,679,177**	**7,088,436**
Grand Total	**39,305,513**	**22,272,273**	**17,033,239**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**28,000,498**	**19,903,789**	**8,096,709**
Salaries	13,756,225	12,666,286	1,089,939
Benefits	4,366,543	4,124,373	242,170
Internal Service Delivery Expense	0	(156)	156
Payments to Suppliers	8,924,226	1,454,235	7,469,990
Purchased Services	155,000	514,030	(359,030)
Travel	135,443	164,825	(29,382)
Utilities	529,000	855,455	(326,455)
Other	134,061	124,741	9,320
FD076 Indirect Cost Recovery	**2,914,340**	**669,421**	**2,244,919**
Salaries	349,289	338,016	11,273
Benefits	130,461	124,009	6,451
Payments to Suppliers	2,445,834	143,569	2,302,266
Purchased Services	0	12,888	(12,888)
Travel	0	21,922	(21,922)
Utilities	0	25,672	(25,672)
Other	(11,244)	3,345	(14,589)
FD080 Admin Fee and Interest	**528,183**	**196,615**	**331,568**
Salaries	135,211	144,484	(9,273)
Benefits	41,346	35,077	6,269
Payments to Suppliers	346,274	8,745	337,529
Purchased Services	0	2,742	(2,742)
Travel	4,000	4,276	(276)
Other	1,352	1,290	62
Core Funds Subtotal	**31,443,021**	**20,769,825**	**10,673,196**
FD026 Dedicated Local Accounts	**4,901,187**	**1,678,172**	**3,223,015**
Salaries	0	626,048	(626,048)
Benefits	0	159,159	(159,159)
Payments to Suppliers	0	364,620	(364,620)
Purchased Services	0	386,028	(386,028)
Travel	0	20,779	(20,779)
Utilities	0	0	0
Other	4,901,187	121,538	4,779,649
FD031 Other Facilities Accounts	**(234)**	**0**	**(234)**
Other	(234)	0	(234)
FD033 Consolidated Information Center	**(446,135)**	**1,461**	**(447,596)**
Payments to Suppliers	0	211	(211)
Other	(446,135)	1,250	(447,385)
Federal	**14**	**0**	**14**
Payments to Suppliers	0	0	0
Other	14	0	14
FD049 Donated Funds	**2,322,536**	**896,949**	**1,425,587**
Salaries	0	329,239	(329,239)
Benefits	0	77,111	(77,111)
Payments to Suppliers	0	173,782	(173,782)
Purchased Services	0	6,339	(6,339)
Travel	0	15,868	(15,868)
Utilities	0	0	0
Other	2,322,536	294,610	2,027,926
FD050 WSU Foundation	**(71)**	**0**	**(71)**
Other	(71)	0	(71)
FD053 Agency Accounts	**(54,873)**	**(54,437)**	**(437)**
Salaries	0	(42,412)	42,412
Benefits	0	(11,287)	11,287
Payments to Suppliers	0	(738)	738
Other	(54,873)	0	(54,873)
FD055 Associated Students Auxiliary Accounts	**2,140,655**	**681,805**	**1,458,851**
Salaries	0	298,562	(298,562)
Benefits	0	67,336	(67,336)
Payments to Suppliers	0	183,569	(183,569)
Purchased Services	0	81,999	(81,999)
Travel	0	8,711	(8,711)
Utilities	0	7,067	(7,067)
Other	2,140,655	34,562	2,106,093
FD057 WSUTC Campus Recreation	**1,227**	**0**	**1,227**
Other	1,227	0	1,227
FD062 Other Enterprises Accounts	**1,791,355**	**879,506**	**911,849**
Salaries	0	120,876	(120,876)
Benefits	0	45,183	(45,183)
Payments to Suppliers	0	341,277	(341,277)
Purchased Services	0	69,483	(69,483)
Travel	0	0	0
Utilities	0	191,187	(191,187)
Other	1,791,355	111,500	1,679,855
FD091 Motorpool	**27,945**	**720**	**27,225**
Salaries	0	0	0
Benefits	0	0	0
Internal Service Delivery Expense	0	279	(279)
Payments to Suppliers	0	190	(190)
Other	27,945	251	27,695
FD095 Scholarships and Fellowships, non-donated	**15,504**	**0**	**15,504**
Other	15,504	0	15,504
FD118 General Construction--Nonfederal	**245,211**	**0**	**245,211**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Utilities	0	0	0
Other	245,211	0	245,211
FD180 Registered Student Organizations	**12,659**	**33**	**12,626**
Payments to Suppliers	0	33	(33)
Purchased Services	0	0	0
Other	12,659	0	12,659
Non-Core Funds Subtotal	**10,956,979**	**4,084,209**	**6,872,770**
Grand Total	**42,400,000**	**24,854,035**	**17,545,965**

Tri-Cities Campus (continued)

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**31,667,946**	**22,883,920**	**8,784,027**
Salaries	14,872,130	13,824,019	1,048,111
Benefits	4,660,701	4,312,639	348,062
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	10,886,578	3,370,754	7,515,824
Purchased Services	134,000	325,779	(191,779)
Travel	199,024	164,880	34,144
Utilities	761,000	749,280	11,720
Other	154,513	136,568	17,945
FD076 Indirect Cost Recovery	**3,001,713**	**794,251**	**2,207,461**
Salaries	265,336	223,999	41,337
Benefits	96,399	81,418	14,981
Payments to Suppliers	2,618,069	374,412	2,243,657
Purchased Services	0	40,343	(40,343)
Travel	0	8,074	(8,074)
Utilities	19,300	63,304	(44,004)
Other	2,608	2,701	(93)
FD080 Admin Fee and Interest	**343,425**	**290,545**	**52,881**
Salaries	193,538	201,006	(7,468)
Benefits	67,254	63,055	4,199
Payments to Suppliers	76,722	18,538	58,184
Purchased Services	0	492	(492)
Travel	4,000	4,736	(736)
Other	1,911	2,718	(807)
Core Funds Subtotal	**35,013,084**	**23,968,716**	**11,044,368**
FD026 Dedicated Local Accounts	**5,989,615**	**1,417,744**	**4,571,870**
Salaries	0	634,419	(634,419)
Benefits	0	171,244	(171,244)
Payments to Suppliers	0	300,348	(300,348)
Purchased Services	0	82,651	(82,651)
Travel	0	12,603	(12,603)
Utilities	0	0	0
Other	5,989,615	216,479	5,773,136
FD031 Other Facilities Accounts	**0**	**0**	**0**
Other	0	0	0
FD033 Consolidated Information Center	**1,114**	**1,114**	**0**
Payments to Suppliers	0	43	(43)
Other	1,114	1,071	43
FD043 Grants and Contracts - Federal	**14**	**0**	**14**
Payments to Suppliers	0	0	0
Other	14	0	14
FD049 Donated Funds	**2,823,751**	**1,222,770**	**1,600,981**
Salaries	0	403,404	(403,404)
Benefits	0	102,684	(102,684)
Payments to Suppliers	0	300,320	(300,320)
Purchased Services	0	24,761	(24,761)
Travel	0	25,059	(25,059)
Utilities	0	41	(41)
Other	2,823,751	366,501	2,457,250
FD050 WSU Foundation	**333**	**0**	**333**
Other	333	0	333
FD053 Agency Accounts	**(4,472)**	**0**	**(4,472)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(4,472)	0	(4,472)
FD055 Associated Students Auxiliary Accounts	**2,429,956**	**812,500**	**1,617,456**
Salaries	0	368,300	(368,300)
Benefits	0	84,191	(84,191)
Payments to Suppliers	0	199,343	(199,343)
Purchased Services	0	14,521	(14,521)
Travel	0	28,622	(28,622)
Utilities	0	11,946	(11,946)
Other	2,429,956	105,577	2,324,379
FD057 WSUTC Campus Recreation	**1,277**	**0**	**1,277**
Other	1,277	0	1,277
FD062 Other Enterprises Accounts	**1,884,552**	**588,124**	**1,296,428**
Salaries	0	129,508	(129,508)
Benefits	0	50,454	(50,454)
Payments to Suppliers	0	153,383	(153,383)
Purchased Services	0	61,102	(61,102)
Travel	0	608	(608)
Utilities	0	149,899	(149,899)
Other	1,884,552	43,170	1,841,382
FD091 Motorpool	**27,225**	**423**	**26,802**
Salaries	0	0	0
Benefits	0	0	0
Internal Service Delivery Expense	0	138	(138)
Payments to Suppliers	0	285	(285)
Other	27,225	0	27,225
FD095 Scholarships and Fellowships, non-donated	**15,504**	**0**	**15,504**
Other	15,504	0	15,504
FD118 General Construction--Nonfederal	**149,044**	**0**	**149,044**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Utilities	0	0	0
Other	149,044	0	149,044
FD180 Registered Student Organizations	**12,651**	**0**	**12,651**
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	12,651	0	12,651
Non-Core Funds Subtotal	**13,330,563**	**4,042,675**	**9,287,887**
Grand Total	**48,343,647**	**28,011,391**	**20,332,256**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**37,447,879**	**28,593,049**	**8,854,829**
Salaries	15,984,856	15,330,451	654,405
Benefits	5,049,188	4,723,346	325,842
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	15,115,524	6,703,013	8,412,511
Purchased Services	221,600	652,584	(430,984)
Travel	182,179	178,714	3,465
Utilities	743,500	853,956	(110,456)
Other	151,032	150,986	46
FD076 Indirect Cost Recovery	**3,296,846**	**800,172**	**2,496,674**
Salaries	64,591	378,719	(314,129)
Benefits	(0)	128,301	(128,301)
Payments to Suppliers	3,162,456	157,511	3,004,944
Purchased Services	12,000	39,261	(27,261)
Travel	0	26,604	(26,604)
Utilities	57,800	66,005	(8,205)
Other	0	3,770	(3,770)
FD080 Admin Fee and Interest	**419,134**	**362,901**	**56,233**
Salaries	268,307	241,322	26,985
Benefits	59,153	81,886	(22,733)
Payments to Suppliers	85,258	35,847	49,411
Purchased Services	0	1,439	(1,439)
Travel	4,000	0	4,000
Other	2,417	2,407	10
Core Funds Subtotal	**41,163,858**	**29,756,122**	**11,407,736**
FD026 Dedicated Local Accounts	**5,674,338**	**1,058,455**	**4,615,883**
Salaries	0	613,140	(613,140)
Benefits	0	176,578	(176,578)
Payments to Suppliers	0	107,998	(107,998)
Purchased Services	0	43,387	(43,387)
Travel	0	35,452	(35,452)
Utilities	0	0	0
Other	5,674,338	81,899	5,592,439
FD031 Other Facilities Accounts	**0**	**0**	**0**
Other	0	0	0
FD033 Consolidated Information Center	**13,392**	**1,248**	**12,144**
Payments to Suppliers	0	177	(177)
Other	13,392	1,071	12,321
FD043 Grants and Contracts - Federal	**14**	**0**	**14**
Payments to Suppliers	0	0	0
Other	14	0	14
FD049 Donated Funds	**3,231,974**	**145,544**	**3,086,430**
Salaries	0	457,595	(457,595)
Benefits	0	120,896	(120,896)
Payments to Suppliers	0	(889,820)	889,820
Purchased Services	0	14,639	(14,639)
Travel	0	17,503	(17,503)
Utilities	0	4	(4)
Other	3,231,974	424,727	2,807,247
FD050 WSU Foundation	**9,992**	**0**	**9,992**
Other	9,992	0	9,992
FD053 Agency Accounts	**(4,472)**	**(215)**	**(4,257)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	(215)	215
Other	(4,472)	0	(4,472)
FD055 Associated Students Auxiliary Accounts	**2,639,556**	**956,035**	**1,683,521**
Salaries	0	387,691	(387,691)
Benefits	0	94,024	(94,024)
Payments to Suppliers	0	275,048	(275,048)
Purchased Services	0	45,364	(45,364)
Travel	0	30,294	(30,294)
Utilities	0	14,249	(14,249)
Other	2,639,556	109,365	2,530,190
FD057 WSUTC Campus Recreation	**1,277**	**0**	**1,277**
Other	1,277	0	1,277
FD062 Other Enterprises Accounts	**2,458,756**	**912,752**	**1,546,004**
Salaries	0	189,054	(189,054)
Benefits	0	63,850	(63,850)
Payments to Suppliers	0	364,610	(364,610)
Purchased Services	0	21,049	(21,049)
Travel	0	312	(312)
Utilities	0	177,917	(177,917)
Other	2,458,756	95,960	2,362,796
FD091 Motorpool	**26,802**	**26,802**	**0**
Salaries	0	0	0
Benefits	0	0	0
Internal Service Delivery Expense	0	26,866	(26,866)
Payments to Suppliers	0	(63)	63
Other	26,802	0	26,802
FD095 Scholarships and Fellowships, non-donated	**15,504**	**0**	**15,504**
Other	15,504	0	15,504
FD118 General Construction--Nonfederal	**152,858**	**0**	**152,858**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Utilities	0	0	0
Other	152,858	0	152,858
FD180 Registered Student Organizations	**12,651**	**0**	**12,651**
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	12,651	0	12,651
Non-Core Funds Subtotal	**14,232,642**	**3,100,622**	**11,132,020**
Grand Total	**55,396,500**	**32,856,744**	**22,539,756**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**34,551,117**	**24,053,874**	**10,497,242**
Salaries	17,190,072	15,941,117	1,248,956
Benefits	5,617,675	4,975,963	641,712
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	10,850,692	1,829,711	9,020,981
Purchased Services	(170,238)	176,102	(346,340)
Travel	182,295	184,885	(2,590)
Utilities	706,301	790,469	(84,168)
Other	174,319	155,627	18,692
FD076 Indirect Cost Recovery	**3,389,253**	**1,048,811**	**2,340,442**
Salaries	469,939	525,237	(55,299)
Benefits	155,609	172,274	(16,664)
Payments to Suppliers	2,680,871	151,491	2,529,380
Purchased Services	19,981	27,516	(7,536)
Travel	509	23,012	(22,503)
Utilities	57,800	144,017	(86,217)
Other	4,545	5,263	(718)
FD080 Admin Fee and Interest	**420,052**	**343,147**	**76,905**
Salaries	200,086	196,854	3,232
Benefits	66,495	64,388	2,107
Payments to Suppliers	151,440	74,694	76,746
Purchased Services	0	3,246	(3,246)
Travel	0	2,015	(2,015)
Other	2,031	1,950	81
Core Funds Subtotal	**38,360,422**	**25,445,831**	**12,914,590**
FD026 Dedicated Local Accounts	**7,171,894**	**1,094,948**	**6,076,946**
Salaries	0	599,045	(599,045)
Benefits	0	197,517	(197,517)
Payments to Suppliers	0	114,055	(114,055)
Purchased Services	0	48,578	(48,578)
Travel	0	38,175	(38,175)
Utilities	0	0	0
Other	7,171,894	97,579	7,074,315
FD031 Other Facilities Accounts	**0**	**0**	**0**
Other	0	0	0
FD033 Consolidated Information Center	**25,536**	**13,263**	**12,273**
Payments to Suppliers	0	12,192	(12,192)
Other	25,536	1,071	24,464
FD043 Grants and Contracts - Federal	**14**	**0**	**14**
Payments to Suppliers	0	0	0
Other	14	0	14
FD049 Donated Funds	**4,899,479**	**1,271,681**	**3,627,798**
Salaries	0	479,276	(479,276)
Benefits	0	121,490	(121,490)
Payments to Suppliers	0	200,523	(200,523)
Purchased Services	0	5,853	(5,853)
Travel	0	29,281	(29,281)
Utilities	0	2,197	(2,197)
Other	4,899,479	433,061	4,466,418
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD053 Agency Accounts	**(4,257)**	**0**	**(4,257)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(4,257)	0	(4,257)
FD055 Associated Students Auxiliary Accounts	**2,862,221**	**1,102,491**	**1,759,730**
Salaries	0	414,912	(414,912)
Benefits	0	93,087	(93,087)
Payments to Suppliers	0	380,872	(380,872)
Purchased Services	0	65,460	(65,460)
Travel	0	20,701	(20,701)
Utilities	0	14,558	(14,558)
Other	2,862,221	112,902	2,749,319
FD057 WSUTC Campus Recreation	**1,277**	**0**	**1,277**
Other	1,277	0	1,277
FD062 Other Enterprises Accounts	**2,725,630**	**1,032,881**	**1,692,748**
Salaries	0	201,586	(201,586)
Benefits	0	62,920	(62,920)
Payments to Suppliers	0	410,918	(410,918)
Purchased Services	0	49,535	(49,535)
Travel	0	258	(258)
Utilities	0	190,615	(190,615)
Other	2,725,630	117,049	2,608,580
FD091 Motorpool	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	0	0
Other	0	0	0
FD095 Scholarships and Fellowships, non-donated	**15,504**	**0**	**15,504**
Other	15,504	0	15,504
FD118 General Construction--Nonfederal	**152,858**	**0**	**152,858**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Utilities	0	0	0
Other	152,858	0	152,858
FD180 Registered Student Organizations	**12,651**	**1,895**	**10,755**
Payments to Suppliers	0	1,235	(1,235)
Purchased Services	0	660	(660)
Other	12,651	0	12,651
Non-Core Funds Subtotal	**17,862,806**	**4,517,161**	**13,345,645**
Grand Total	**56,223,228**	**29,962,992**	**26,260,236**

Vancouver Campus

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	40,902,716	(6,063,650)	34,839,066
Indirect Cost Recovery	3,156	313,206	316,362
Admin Fee and Interest	436,231	1,827	438,058
Core Funds Subtotal	**41,342,103**	**(5,748,617)**	**35,593,486**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**64,646,417**	**40,604,695**	**24,041,722**
Salaries	19,414,970	28,114,487	(8,699,517)
Benefits	8,287,618	8,755,614	(467,995)
Payments to Suppliers	36,621,289	2,839,131	33,782,159
Purchased Services	89,651	353,221	(263,570)
Travel	232,856	10,253	222,603
Utilities	0	240,745	(240,745)
Other	32	291,244	(291,212)
FD076 Indirect Cost Recovery	**1,341,987**	**328,417**	**1,013,570**
Salaries	0	184,423	(184,423)
Benefits	(642)	36,459	(37,101)
Payments to Suppliers	1,337,629	73,040	1,264,590
Purchased Services	0	19,660	(19,660)
Travel	5,000	9,820	(4,820)
Utilities	0	2,167	(2,167)
Other	0	2,848	(2,848)
FD080 Admin Fee and Interest	**744,558**	**367,545**	**377,013**
Salaries	170,810	283,477	(112,667)
Benefits	76,712	82,474	(5,762)
Payments to Suppliers	497,036	0	497,036
Purchased Services	0	0	0
Travel	0	0	0
Other	0	1,593	(1,593)
Core Funds Subtotal	**66,732,962**	**41,300,657**	**25,432,306**
FD026 Dedicated Local Accounts	**8,512,653**	**2,226,842**	**6,285,811**
Salaries	0	1,468,911	(1,468,911)
Benefits	0	330,262	(330,262)
Payments to Suppliers	0	143,104	(143,104)
Purchased Services	0	30,845	(30,845)
Travel	0	344	(344)
Utilities	0	143	(143)
Other	8,512,653	253,234	8,259,420
FD031 Other Facilities Accounts	**29,151**	**4,335**	**24,816**
Internal Service Delivery Expense	0	5,666	(5,666)
Utilities	0	(1,331)	1,331
Other	29,151	0	29,151
FD036 Regional Research	**0**	**(224)**	**224**
Benefits	0	(224)	224
Other	0	0	0
FD049 Donated Funds	**4,171,481**	**709,554**	**3,461,927**
Salaries	0	173,830	(173,830)
Benefits	0	37,434	(37,434)
Payments to Suppliers	0	118,236	(118,236)
Purchased Services	0	11,194	(11,194)
Travel	0	3,704	(3,704)
Utilities	0	0	0
Other	4,171,481	365,157	3,806,324
FD050 WSU Foundation	**414,208**	**5**	**414,203**
Other	414,208	5	414,203
FD053 Agency Accounts	**36,744**	**8,458**	**28,286**
Salaries	0	2,344	(2,344)
Benefits	0	4,530	(4,530)
Payments to Suppliers	0	1,314	(1,314)
Purchased Services	0	150	(150)
Other	36,744	120	36,624
FD055 Associated Students Auxiliary Accounts	**6,641,037**	**1,242,246**	**5,398,791**
Salaries	0	623,731	(623,731)
Benefits	0	168,161	(168,161)
Payments to Suppliers	0	301,754	(301,754)
Purchased Services	0	130,784	(130,784)
Travel	0	1,291	(1,291)
Utilities	0	1,199	(1,199)
Other	6,641,037	15,325	6,625,712
FD061 Parking Accounts and Funds	**1,807,632**	**430,910**	**1,376,722**
Salaries	0	246,543	(246,543)
Benefits	0	80,823	(80,823)
Payments to Suppliers	0	88,417	(88,417)
Purchased Services	0	6,147	(6,147)
Travel	0	0	0
Utilities	0	28	(28)
Other	1,807,632	8,953	1,798,679
FD062 Other Enterprises Accounts	**821,642**	**165,407**	**656,235**
Salaries	0	35,180	(35,180)
Benefits	0	18,940	(18,940)
Payments to Suppliers	0	98,212	(98,212)
Purchased Services	0	4,627	(4,627)
Travel	0	121	(121)
Utilities	0	3,115	(3,115)
Other	821,642	5,212	816,430
FD095 Scholarships and Fellowships, non-donated	**10,659**	**0**	**10,659**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	10,659	0	10,659
FD180 Registered Student Organizations	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	0	0	0
Non-Core Funds Subtotal	**22,445,208**	**4,787,533**	**17,657,675**
Grand Total	**89,178,170**	**46,088,190**	**43,089,980**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**64,945,155**	**40,683,460**	**24,261,695**
Salaries	19,113,198	27,710,874	(8,597,677)
Benefits	7,921,324	8,349,708	(428,384)
Payments to Suppliers	37,607,187	3,303,962	34,303,225
Purchased Services	(173,769)	509,345	(683,114)
Travel	548,654	138,995	409,658
Utilities	219,774	396,394	(176,620)
Other	(291,212)	274,180	(565,392)
FD076 Indirect Cost Recovery	**1,509,123**	**421,192**	**1,087,932**
Salaries	(175,313)	237,748	(413,061)
Benefits	(36,469)	45,862	(82,331)
Payments to Suppliers	1,731,480	81,123	1,650,357
Purchased Services	(19,660)	13,618	(33,278)
Travel	(4,820)	21,457	(26,277)
Utilities	16,662	19,185	(2,523)
Other	(2,757)	2,198	(4,955)
FD080 Admin Fee and Interest	**800,937**	**327,666**	**473,271**
Salaries	146,175	257,034	(110,859)
Benefits	72,352	68,121	4,231
Payments to Suppliers	584,004	0	584,004
Purchased Services	0	0	0
Travel	0	0	0
Other	(1,593)	2,511	(4,104)
Core Funds Subtotal	**67,255,215**	**41,432,317**	**25,822,898**
FD026 Dedicated Local Accounts	**9,235,512**	**2,298,682**	**6,936,830**
Salaries	0	1,388,054	(1,388,054)
Benefits	0	238,305	(238,305)
Payments to Suppliers	0	271,219	(271,219)
Purchased Services	0	48,326	(48,326)
Travel	0	26,446	(26,446)
Utilities	0	94	(94)
Other	9,235,512	326,238	8,909,273
FD031 Other Facilities Accounts	**24,816**	**2,979**	**21,837**
Internal Service Delivery Expense	0	2,979	(2,979)
Utilities	0	0	0
Other	24,816	0	24,816
FD036 Regional Research	**224**	**0**	**224**
Benefits	0	0	0
Other	224	0	224
FD049 Donated Funds	**4,913,891**	**854,248**	**4,059,642**
Salaries	0	181,061	(181,061)
Benefits	0	37,070	(37,070)
Payments to Suppliers	0	95,790	(95,790)
Purchased Services	0	45,980	(45,980)
Travel	0	29,597	(29,597)
Utilities	0	0	0
Other	4,913,891	464,751	4,449,140
FD050 WSU Foundation	**(3,498)**	**(5)**	**(3,493)**
Other	(3,498)	(5)	(3,493)
FD053 Agency Accounts	**(8,167)**	**10,203**	**(18,370)**
Salaries	0	10,151	(10,151)
Benefits	0	52	(52)
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	(8,167)	0	(8,167)
FD055 Associated Students Auxiliary Accounts	**7,102,288**	**1,389,709**	**5,712,579**
Salaries	0	567,861	(567,861)
Benefits	0	118,895	(118,895)
Payments to Suppliers	0	491,663	(491,663)
Purchased Services	0	125,600	(125,600)
Travel	0	37,242	(37,242)
Utilities	0	342	(342)
Other	7,102,288	48,105	7,054,182
FD061 Parking Accounts and Funds	**1,989,012**	**408,659**	**1,580,352**
Salaries	0	216,268	(216,268)
Benefits	0	58,226	(58,226)
Payments to Suppliers	0	32,271	(32,271)
Purchased Services	0	40,204	(40,204)
Travel	0	0	0
Utilities	0	955	(955)
Other	1,989,012	60,736	1,928,275
FD062 Other Enterprises Accounts	**928,672**	**195,669**	**733,003**
Salaries	0	812	(812)
Benefits	0	389	(389)
Payments to Suppliers	0	168,336	(168,336)
Purchased Services	0	8,258	(8,258)
Travel	0	0	0
Utilities	0	(532)	532
Other	928,672	18,407	910,265
FD095 Scholarships and Fellowships, non-donated	**10,659**	**0**	**10,659**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	10,659	0	10,659
FD180 Registered Student Organizations	**43,489**	**2,949**	**40,541**
Payments to Suppliers	0	2,945	(2,945)
Purchased Services	0	0	0
Travel	0	0	0
Other	43,489	4	43,486
Non-Core Funds Subtotal	**24,236,897**	**5,163,094**	**19,073,803**
Grand Total	**91,492,112**	**46,595,410**	**44,896,702**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**58,264,835**	**41,138,042**	**17,126,793**
Salaries	19,471,033	27,888,284	(8,417,250)
Benefits	8,421,929	8,982,169	(560,240)
Payments to Suppliers	29,988,362	2,566,136	27,422,226
Purchased Services	(503,067)	517,108	(1,020,174)
Travel	732,335	270,763	461,572
Utilities	303,155	639,181	(336,027)
Other	(148,912)	274,401	(423,313)
FD076 Indirect Cost Recovery	**1,641,076**	**516,917**	**1,124,159**
Salaries	(159,438)	303,212	(462,650)
Benefits	(3,312)	79,050	(82,362)
Payments to Suppliers	1,862,339	85,461	1,776,878
Purchased Services	(33,278)	6,848	(40,126)
Travel	(26,277)	20,558	(46,835)
Utilities	5,998	18,819	(12,821)
Other	(4,955)	2,970	(7,925)
FD080 Admin Fee and Interest	**896,295**	**345,634**	**550,661**
Salaries	152,627	247,026	(94,399)
Benefits	82,345	77,534	4,811
Payments to Suppliers	651,428	17,785	633,643
Purchased Services	0	0	0
Travel	14,000	819	13,181
Other	(4,104)	2,471	(6,575)
Core Funds Subtotal	**60,802,207**	**42,000,593**	**18,801,614**
FD026 Dedicated Local Accounts	**9,742,032**	**2,392,484**	**7,349,548**
Salaries	0	1,249,609	(1,249,609)
Benefits	0	241,607	(241,607)
Payments to Suppliers	0	548,345	(548,345)
Purchased Services	0	153,477	(153,477)
Travel	0	15,703	(15,703)
Utilities	0	67	(67)
Other	9,742,032	183,676	9,558,356
FD031 Other Facilities Accounts	**21,837**	**2,775**	**19,063**
Internal Service Delivery Expense	0	2,775	(2,775)
Utilities	0	0	0
Other	21,837	0	21,837
FD036 Regional Research	**224**	**0**	**224**
Benefits	0	0	0
Other	224	0	224
FD049 Donated Funds	**5,629,014**	**1,092,470**	**4,536,544**
Salaries	0	301,463	(301,463)
Benefits	0	87,082	(87,082)
Payments to Suppliers	0	152,136	(152,136)
Purchased Services	0	39,950	(39,950)
Travel	0	42,980	(42,980)
Utilities	0	26	(26)
Other	5,629,014	468,833	5,160,182
FD050 WSU Foundation	**(58)**	**0**	**(58)**
Other	(58)	0	(58)
FD053 Agency Accounts	**(18,370)**	**(17,273)**	**(1,097)**
Salaries	0	(12,495)	12,495
Benefits	0	(4,582)	4,582
Payments to Suppliers	0	(196)	196
Purchased Services	0	0	0
Other	(18,370)	0	(18,370)
FD055 Associated Students Auxiliary Accounts	**7,263,269**	**1,739,176**	**5,524,093**
Salaries	0	664,244	(664,244)
Benefits	0	170,835	(170,835)
Payments to Suppliers	0	601,442	(601,442)
Purchased Services	0	17,095	(17,095)
Travel	0	87,026	(87,026)
Utilities	0	1,067	(1,067)
Other	7,263,269	197,468	7,065,801
FD061 Parking Accounts and Funds	**2,201,005**	**433,522**	**1,767,482**
Salaries	0	219,232	(219,232)
Benefits	0	73,330	(73,330)
Payments to Suppliers	0	83,840	(83,840)
Purchased Services	0	1,935	(1,935)
Travel	0	0	0
Utilities	0	1,799	(1,799)
Other	2,201,005	53,386	2,147,619
FD062 Other Enterprises Accounts	**1,001,910**	**367,960**	**633,950**
Salaries	0	15,009	(15,009)
Benefits	0	9,721	(9,721)
Payments to Suppliers	0	237,637	(237,637)
Purchased Services	0	95,990	(95,990)
Travel	0	588	(588)
Utilities	0	0	0
Other	1,001,910	9,015	992,896
FD095 Scholarships and Fellowships, non-donated	**10,659**	**429**	**10,230**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	429	(429)
Other	10,659	0	10,659
FD180 Registered Student Organizations	**47,039**	**11,950**	**35,089**
Payments to Suppliers	0	8,300	(8,300)
Purchased Services	0	795	(795)
Travel	0	2,855	(2,855)
Other	47,039	0	47,039
Non-Core Funds Subtotal	**25,898,561**	**6,023,493**	**19,875,068**
Grand Total	**86,700,768**	**48,024,086**	**38,676,681**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**59,117,685**	**39,672,621**	**19,445,065**
Salaries	20,622,849	27,491,269	(6,868,419)
Benefits	8,307,593	8,672,620	(365,026)
Payments to Suppliers	30,491,602	1,934,228	28,557,375
Purchased Services	(734,297)	458,197	(1,192,494)
Travel	749,081	262,434	486,647
Utilities	102,820	583,234	(480,414)
Other	(421,963)	270,640	(692,603)
FD076 Indirect Cost Recovery	**1,913,964**	**461,906**	**1,452,058**
Salaries	(277,066)	238,245	(515,311)
Benefits	(30,713)	74,596	(105,310)
Payments to Suppliers	2,307,758	88,787	2,218,971
Purchased Services	(36,339)	19,583	(55,922)
Travel	(34,829)	31,190	(66,020)
Utilities	(8,971)	5,899	(14,870)
Other	(5,876)	3,605	(9,481)
FD080 Admin Fee and Interest	**979,207**	**406,439**	**572,768**
Salaries	158,569	227,967	(69,398)
Benefits	82,925	65,726	17,199
Payments to Suppliers	656,107	67,550	588,557
Purchased Services	0	0	0
Travel	88,181	42,928	45,253
Other	(6,575)	2,268	(8,843)
Core Funds Subtotal	**62,010,857**	**40,540,966**	**21,469,890**
FD026 Dedicated Local Accounts	**10,426,500**	**4,019,517**	**6,406,982**
Salaries	0	1,967,844	(1,967,844)
Benefits	0	514,182	(514,182)
Payments to Suppliers	0	968,153	(968,153)
Purchased Services	0	321,813	(321,813)
Travel	0	33,797	(33,797)
Utilities	0	78	(78)
Other	10,426,500	213,651	10,212,849
FD031 Other Facilities Accounts	**19,063**	**16,692**	**2,371**
Internal Service Delivery Expense	0	16,692	(16,692)
Utilities	0	0	0
Other	19,063	0	19,063
FD036 Regional Research	**224**	**0**	**224**
Benefits	0	0	0
Other	224	0	224
FD049 Donated Funds	**6,259,669**	**1,337,714**	**4,921,955**
Salaries	0	460,737	(460,737)
Benefits	0	124,997	(124,997)
Payments to Suppliers	0	204,476	(204,476)
Purchased Services	0	18,450	(18,450)
Travel	0	54,174	(54,174)
Utilities	0	0	0
Other	6,259,669	474,879	5,784,790
FD050 WSU Foundation	**7,497**	**0**	**7,497**
Other	7,497	0	7,497
FD053 Agency Accounts	**(1,097)**	**0**	**(1,097)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	(1,097)	0	(1,097)
FD055 Associated Students Auxiliary Accounts	**7,141,773**	**1,975,199**	**5,166,575**
Salaries	0	785,899	(785,899)
Benefits	0	196,445	(196,445)
Payments to Suppliers	0	710,547	(710,547)
Purchased Services	0	28,846	(28,846)
Travel	0	89,223	(89,223)
Utilities	0	454	(454)
Other	7,141,773	163,785	6,977,988
FD061 Parking Accounts and Funds	**2,310,435**	**518,132**	**1,792,303**
Salaries	0	220,858	(220,858)
Benefits	0	76,483	(76,483)
Payments to Suppliers	0	164,687	(164,687)
Purchased Services	0	858	(858)
Travel	0	0	0
Utilities	0	2,806	(2,806)
Other	2,310,435	52,440	2,257,995
FD062 Other Enterprises Accounts	**858,601**	**217,778**	**640,823**
Salaries	0	66,633	(66,633)
Benefits	0	30,171	(30,171)
Payments to Suppliers	0	98,618	(98,618)
Purchased Services	0	8,676	(8,676)
Travel	0	1,593	(1,593)
Utilities	0	0	0
Other	858,601	12,088	846,513
FD095 Scholarships and Fellowships, non-donated	**10,230**	**4,731**	**5,499**
Salaries	0	500	(500)
Benefits	0	150	(150)
Payments to Suppliers	0	4,076	(4,076)
Other	10,230	5	10,225
FD180 Registered Student Organizations	**40,073**	**9,605**	**30,469**
Payments to Suppliers	0	9,324	(9,324)
Purchased Services	0	0	0
Travel	0	281	(281)
Other	40,073	0	40,073
Non-Core Funds Subtotal	**27,072,969**	**8,099,369**	**18,973,600**
Grand Total	**89,083,825**	**48,640,335**	**40,443,490**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**63,679,424**	**41,361,528**	**22,317,896**
Salaries	22,601,165	28,091,926	(5,490,761)
Benefits	8,404,385	8,819,240	(414,855)
Payments to Suppliers	33,261,171	2,516,502	30,744,669
Purchased Services	(614,660)	744,769	(1,359,428)
Travel	570,817	208,511	362,306
Utilities	120,124	704,593	(584,468)
Other	(663,579)	275,988	(939,566)
FD076 Indirect Cost Recovery	**2,225,029**	**589,499**	**1,635,530**
Salaries	(58,885)	345,528	(404,414)
Benefits	(58,629)	99,672	(158,301)
Payments to Suppliers	2,483,154	88,903	2,394,251
Purchased Services	(55,922)	13,890	(69,812)
Travel	(66,020)	31,306	(97,325)
Utilities	(9,994)	6,832	(16,827)
Other	(8,674)	3,369	(12,043)
FD080 Admin Fee and Interest	**1,006,305**	**298,418**	**707,886**
Salaries	163,487	184,560	(21,073)
Benefits	86,586	53,681	32,905
Payments to Suppliers	664,822	13,273	651,549
Purchased Services	0	409	(409)
Travel	100,253	44,719	55,534
Other	(8,843)	1,778	(10,621)
Core Funds Subtotal	**66,910,757**	**42,249,445**	**24,661,312**
FD026 Dedicated Local Accounts	**9,256,439**	**3,043,606**	**6,212,833**
Salaries	0	1,535,819	(1,535,819)
Benefits	0	414,472	(414,472)
Payments to Suppliers	0	850,976	(850,976)
Purchased Services	0	41,408	(41,408)
Travel	0	27,837	(27,837)
Utilities	0	273	(273)
Other	9,256,439	172,820	9,083,619
FD031 Other Facilities Accounts	**2,371**	**2,371**	**0**
Internal Service Delivery Expense	0	2,371	(2,371)
Utilities	0	0	0
Other	2,371	0	2,371
FD036 Regional Research	**0**	**0**	**0**
Benefits	0	0	0
Other	0	0	0
FD049 Donated Funds	**5,711,182**	**1,376,033**	**4,335,149**
Salaries	0	406,362	(406,362)
Benefits	0	112,730	(112,730)
Payments to Suppliers	0	303,869	(303,869)
Purchased Services	0	23,785	(23,785)
Travel	0	35,738	(35,738)
Utilities	0	0	0
Other	5,711,182	493,550	5,217,632
FD050 WSU Foundation	**10,831**	**0**	**10,831**
Other	10,831	0	10,831
FD053 Agency Accounts	**(1,097)**	**0**	**(1,097)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	(1,097)	0	(1,097)
FD055 Associated Students Auxiliary Accounts	**6,558,801**	**1,701,450**	**4,857,351**
Salaries	0	768,482	(768,482)
Benefits	0	226,719	(226,719)
Payments to Suppliers	0	446,905	(446,905)
Purchased Services	0	32,327	(32,327)
Travel	0	70,818	(70,818)
Utilities	0	487	(487)
Other	6,558,801	155,713	6,403,089
FD061 Parking Accounts and Funds	**2,500,380**	**562,999**	**1,937,380**
Salaries	0	216,990	(216,990)
Benefits	0	60,668	(60,668)
Payments to Suppliers	0	167,196	(167,196)
Purchased Services	0	50,604	(50,604)
Travel	0	242	(242)
Utilities	0	11,622	(11,622)
Other	2,500,380	55,677	2,444,702
FD062 Other Enterprises Accounts	**998,928**	**174,579**	**824,349**
Salaries	0	47,729	(47,729)
Benefits	0	19,870	(19,870)
Payments to Suppliers	0	89,325	(89,325)
Purchased Services	0	664	(664)
Travel	0	30	(30)
Utilities	0	4,826	(4,826)
Other	998,928	12,135	986,793
FD095 Scholarships and Fellowships, non-donated	**5,499**	**519**	**4,980**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	389	(389)
Other	5,499	130	5,369
FD180 Registered Student Organizations	**38,555**	**14,311**	**24,244**
Payments to Suppliers	0	10,403	(10,403)
Purchased Services	0	0	0
Travel	0	3,908	(3,908)
Other	38,555	0	38,555
Non-Core Funds Subtotal	**25,081,889**	**6,875,869**	**18,206,020**
Grand Total	**91,992,646**	**49,125,314**	**42,867,332**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**59,414,120**	**41,169,101**	**18,245,020**
Salaries	28,383,509	27,873,837	509,672
Benefits	8,598,303	8,879,707	(281,405)
Payments to Suppliers	20,636,485	2,326,363	18,310,123
Purchased Services	1,040,381	902,969	137,413
Travel	214,368	185,701	28,668
Utilities	543,216	731,007	(187,791)
Other	(2,143)	269,517	(271,660)
FD076 Indirect Cost Recovery	**2,283,110**	**566,081**	**1,717,029**
Salaries	269,183	339,616	(70,433)
Benefits	144,749	92,316	52,433
Payments to Suppliers	1,857,841	86,660	1,771,182
Purchased Services	0	8,523	(8,523)
Travel	2,282	28,922	(26,640)
Utilities	6,909	7,023	(113)
Other	2,145	3,022	(877)
FD080 Admin Fee and Interest	**1,054,500**	**426,579**	**627,921**
Salaries	198,534	236,447	(37,914)
Benefits	93,514	80,508	13,006
Payments to Suppliers	721,458	71,783	649,674
Purchased Services	350	2,859	(2,509)
Travel	40,644	32,616	8,028
Other	0	2,364	(2,364)
Core Funds Subtotal	**62,751,730**	**42,161,761**	**20,589,969**
FD026 Dedicated Local Accounts	**9,200,943**	**2,756,139**	**6,444,804**
Salaries	0	1,538,163	(1,538,163)
Benefits	0	272,874	(272,874)
Payments to Suppliers	0	539,182	(539,182)
Purchased Services	0	208,218	(208,218)
Travel	0	25,648	(25,648)
Utilities	0	119	(119)
Other	9,200,943	171,935	9,029,008
FD031 Other Facilities Accounts	**0**	**0**	**0**
Internal Service Delivery Expense	0	(69)	69
Utilities	0	69	(69)
Other	0	0	0
FD036 Regional Research	**0**	**0**	**0**
Benefits	0	0	0
Other	0	0	0
FD049 Donated Funds	**5,916,589**	**1,322,098**	**4,594,491**
Salaries	0	455,879	(455,879)
Benefits	0	120,382	(120,382)
Payments to Suppliers	0	181,242	(181,242)
Purchased Services	0	32,992	(32,992)
Travel	0	14,340	(14,340)
Utilities	0	0	0
Other	5,916,589	517,264	5,399,325
FD050 WSU Foundation	**(3)**	**0**	**(3)**
Other	(3)	0	(3)
FD053 Agency Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliary Accounts	**6,439,660**	**1,689,423**	**4,750,238**
Salaries	0	731,169	(731,169)
Benefits	0	217,832	(217,832)
Payments to Suppliers	0	474,563	(474,563)
Purchased Services	0	47,212	(47,212)
Travel	0	56,843	(56,843)
Utilities	0	515	(515)
Other	6,439,660	161,289	6,278,372
FD061 Parking Accounts and Funds	**2,572,356**	**623,882**	**1,948,474**
Salaries	0	308,284	(308,284)
Benefits	0	100,190	(100,190)
Payments to Suppliers	0	140,768	(140,768)
Purchased Services	0	14,924	(14,924)
Travel	0	1,245	(1,245)
Utilities	0	5,347	(5,347)
Other	2,572,356	53,123	2,519,232
FD062 Other Enterprises Accounts	**584,915**	**139,762**	**445,153**
Salaries	0	10,334	(10,334)
Benefits	0	3,758	(3,758)
Payments to Suppliers	0	84,459	(84,459)
Purchased Services	0	22,067	(22,067)
Travel	0	78	(78)
Utilities	0	3,795	(3,795)
Other	584,915	15,270	569,644
FD095 Scholarships and Fellowships, non-donated	**4,980**	**90**	**4,890**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	90	(90)
Other	4,980	0	4,980
FD180 Registered Student Organizations	**25,578**	**8,537**	**17,041**
Payments to Suppliers	0	6,908	(6,908)
Purchased Services	0	0	0
Travel	0	1,629	(1,629)
Other	25,578	0	25,578
Non-Core Funds Subtotal	**24,745,019**	**6,539,931**	**18,205,088**
Grand Total	**87,496,749**	**48,701,692**	**38,795,057**

Office of the Provost

Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
	FY27 BUDGET		
General Fund	12,361,837	5,444,188	17,806,025
Indirect Cost Recovery	145,000	54,000	199,000
Admin Fee and Interest	300,006	70,985	370,991
Core Funds Subtotal	**12,806,843**	**5,569,173**	**18,376,016**

FUND/LEDGER	FY21 Year End Sources	Uses	Balance
FD001 General Fund	**14,369,219**	**10,282,932**	**4,086,287**
Salaries	7,111,056	7,213,275	(102,219)
Benefits	2,131,619	2,167,066	(35,447)
Payments to Suppliers	5,052,614	539,297	4,513,318
Purchased Services	0	281,171	(281,171)
Travel	73,862	4,144	69,718
Utilities	0	3,860	(3,860)
Other	68	74,120	(74,052)
FD076 Indirect Cost Recovery	**205,409**	**174,571**	**30,838**
Salaries	0	9,223	(9,223)
Benefits	2,082	2,180	(99)
Payments to Suppliers	203,327	25,173	178,154
Purchased Services	0	137,886	(137,886)
Travel	0	0	0
Utilities	0	0	(0)
Other	0	108	(108)
FD080 Admin Fee and Interest	**473,228**	**333,395**	**139,833**
Salaries	213,595	259,694	(46,099)
Benefits	66,928	66,928	0
Payments to Suppliers	192,144	4,000	188,144
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	561	2,773	(2,212)
Core Funds Subtotal	**15,047,856**	**10,790,898**	**4,256,958**
FD026 Dedicated Local Accounts	**868,687**	**302,608**	**566,079**
Salaries	0	169,701	(169,701)
Benefits	0	46,203	(46,203)
Payments to Suppliers	0	25,359	(25,359)
Purchased Services	0	52,536	(52,536)
Travel	0	226	(226)
Utilities	0	151	(151)
Other	868,687	8,431	860,256
FD047 Federal Student Financial Aid	**0**	**0**	**0**
Other	0	0	0
FD049 Donated Funds	**4,488,833**	**1,100,509**	**3,388,325**
Salaries	0	346,321	(346,321)
Benefits	0	100,351	(100,351)
Payments to Suppliers	0	152,225	(152,225)
Purchased Services	0	99,347	(99,347)
Travel	0	4,788	(4,788)
Utilities	0	239	(239)
Other	4,488,833	397,238	4,091,595
FD050 WSU Foundation	**64,106**	**283**	**63,823**
Other	64,106	283	63,823
FD053 Agency Accounts	**25,838**	**24,281**	**1,557**
Benefits	0	1	(1)
Payments to Suppliers	0	0	0
Other	25,838	24,280	1,558
FD055 Associated Students Auxiliary Accounts	**500**	**0**	**500**
Payments to Suppliers	0	0	0
Other	500	0	500
FD062 Other Enterprises Accounts	**737,208**	**565,214**	**171,994**
Salaries	0	385,352	(385,352)
Benefits	0	111,527	(111,527)
Payments to Suppliers	0	18,137	(18,137)
Purchased Services	0	1,119	(1,119)
Travel	0	125	(125)
Utilities	0	881	(881)
Other	737,208	48,073	689,135
FD077 Athletics	**0**	**0**	**0**
Travel	0	0	0
Other	0	0	0
FD088 Fiduciary Activities	**0**	**0**	**0**
Other	0	0	0
FD095 Scholarships and Fellowships, non-donated	**1,064,644**	**543,167**	**521,477**
Salaries	0	11,767	(11,767)
Benefits	0	4,954	(4,954)
Payments to Suppliers	0	5,882	(5,882)
Purchased Services	0	17,956	(17,956)
Travel	0	0	0
Utilities	0	0	(0)
Other	1,064,644	502,608	562,036
Non-Core Funds Subtotal	**7,249,815**	**2,536,061**	**4,713,755**
Grand Total	**22,297,671**	**13,326,959**	**8,970,713**

FUND/LEDGER	FY22 Year End Sources	Uses	Balance
FD001 General Fund	**16,063,781**	**11,145,247**	**4,918,534**
Salaries	8,053,607	7,714,122	339,484
Benefits	2,167,723	2,212,750	(45,028)
Payments to Suppliers	5,804,662	564,568	5,240,094
Purchased Services	(133,822)	516,971	(650,793)
Travel	177,670	47,111	130,560
Utilities	670	6,488	(5,818)
Other	(6,728)	83,237	(89,965)
FD076 Indirect Cost Recovery	**231,180**	**131,466**	**99,714**
Salaries	(9,223)	6,464	(15,686)
Benefits	1,718	2,087	(369)
Payments to Suppliers	376,680	43,752	332,928
Purchased Services	(137,886)	79,099	(216,985)
Travel	0	1	(1)
Utilities	(0)	8	(9)
Other	(108)	55	(163)
FD080 Admin Fee and Interest	**881,231**	**704,722**	**176,510**
Salaries	157,604	225,302	(67,699)
Benefits	59,190	59,190	0
Payments to Suppliers	466,150	217,679	248,472
Purchased Services	197,808	198,478	(670)
Travel	1,507	1,828	(321)
Utilities	0	0	0
Other	(1,028)	2,244	(3,272)
Core Funds Subtotal	**17,176,193**	**11,981,435**	**5,194,758**
FD026 Dedicated Local Accounts	**1,430,377**	**868,864**	**561,514**
Salaries	0	102,681	(102,681)
Benefits	0	21,257	(21,257)
Payments to Suppliers	0	97,139	(97,139)
Purchased Services	0	623,843	(623,843)
Travel	0	8,501	(8,501)
Utilities	0	899	(899)
Other	1,430,377	14,544	1,415,833
FD047 Federal Student Financial Aid			
Other	0	0	0
FD049 Donated Funds	**5,457,873**	**1,251,282**	**4,206,591**
Salaries	0	357,577	(357,577)
Benefits	0	96,967	(96,967)
Payments to Suppliers	0	200,064	(200,064)
Purchased Services	0	93,157	(93,157)
Travel	0	53,661	(53,661)
Utilities	0	309	(309)
Other	5,457,873	449,546	5,008,326
FD050 WSU Foundation	**(14,572)**	**(283)**	**(14,289)**
Other	(14,572)	(283)	(14,289)
FD053 Agency Accounts	**3,158**	**2,209**	**949**
Benefits	0	0	0
Payments to Suppliers	0	1,273	(1,273)
Other	3,158	936	2,222
FD055 Associated Students Auxiliary Accounts	**500**	**0**	**500**
Payments to Suppliers	0	0	0
Other	500	0	500
FD062 Other Enterprises Accounts	**751,423**	**522,041**	**229,382**
Salaries	0	298,953	(298,953)
Benefits	0	87,367	(87,367)
Payments to Suppliers	0	39,709	(39,709)
Purchased Services	0	1,542	(1,542)
Travel	0	0	0
Utilities	0	704	(704)
Other	751,423	93,766	657,657
FD077 Athletics	**0**	**0**	**0**
Travel	0	0	0
Other	0	0	0
FD088 Fiduciary Activities	**0**	**0**	**0**
Other	0	0	0
FD095 Scholarships and Fellowships, non-donated	**1,433,827**	**458,535**	**975,292**
Salaries	0	95,871	(95,871)
Benefits	0	31,693	(31,693)
Payments to Suppliers	0	55,057	(55,057)
Purchased Services	0	25,398	(25,398)
Travel	0	474	(474)
Utilities	0	2	(2)
Other	1,433,827	250,040	1,183,787
Non-Core Funds Subtotal	**9,062,586**	**3,102,648**	**5,959,937**
Grand Total	**26,238,779**	**15,084,084**	**11,154,695**

FUND/LEDGER	FY23 Year End Sources	Uses	Balance
FD001 General Fund	**19,423,504**	**12,547,534**	**6,875,970**
Salaries	7,883,197	8,300,020	(416,824)
Benefits	2,457,682	2,486,397	(28,715)
Payments to Suppliers	8,491,602	691,378	7,800,224
Purchased Services	331,427	777,926	(446,499)
Travel	190,275	204,408	(14,132)
Utilities	896	3,797	(2,900)
Other	68,425	83,609	(15,184)
FD076 Indirect Cost Recovery	**323,561**	**159,234**	**164,327**
Salaries	0	2,863	(2,863)
Benefits	857	857	0
Payments to Suppliers	322,705	59,158	263,546
Purchased Services	0	90,754	(90,754)
Travel	0	0	0
Utilities	0	224	(224)
Other	0	5,379	(5,379)
FD080 Admin Fee and Interest	**1,088,026**	**789,121**	**298,905**
Salaries	237,367	234,995	2,372
Benefits	73,403	73,403	0
Payments to Suppliers	670,129	371,293	298,837
Purchased Services	105,000	105,000	0
Travel	0	2,278	(2,278)
Utilities	0	0	0
Other	2,126	2,152	(26)
Core Funds Subtotal	**20,835,091**	**13,495,889**	**7,339,202**
FD026 Dedicated Local Accounts	**1,220,369**	**517,572**	**702,797**
Salaries	0	115,980	(115,980)
Benefits	0	23,140	(23,140)
Payments to Suppliers	0	187,299	(187,299)
Purchased Services	0	151,270	(151,270)
Travel	0	18,078	(18,078)
Utilities	0	634	(634)
Other	1,220,369	21,172	1,199,198
FD047 Federal Student Financial Aid			
Other	0	0	0
FD049 Donated Funds	**5,964,444**	**1,507,042**	**4,457,402**
Salaries	0	460,950	(460,950)
Benefits	0	136,540	(136,540)
Payments to Suppliers	0	285,153	(285,153)
Purchased Services	0	132,495	(132,495)
Travel	0	67,814	(67,814)
Utilities	0	389	(389)
Other	5,964,444	423,701	5,540,743
FD050 WSU Foundation	**190,481**	**0**	**190,481**
Other	190,481	0	190,481
FD053 Agency Accounts	**34,847**	**(1)**	**34,848**
Benefits	0	(1)	1
Payments to Suppliers	0	0	0
Other	34,847	0	34,847
FD055 Associated Students Auxiliary Accounts	**500**	**0**	**500**
Payments to Suppliers	0	0	0
Other	500	0	500
FD062 Other Enterprises Accounts	**750,364**	**452,294**	**298,070**
Salaries	0	265,860	(265,860)
Benefits	0	81,381	(81,381)
Payments to Suppliers	0	53,796	(53,796)
Purchased Services	0	1,222	(1,222)
Travel	0	7,533	(7,533)
Utilities	0	1,805	(1,805)
Other	750,364	40,697	709,667
FD077 Athletics	**0**	**0**	**0**
Travel	0	0	0
Other	0	0	0
FD088 Fiduciary Activities	**0**	**0**	**0**
Other	0	0	0
FD095 Scholarships and Fellowships, non-donated	**1,490,654**	**295,109**	**1,195,545**
Salaries	0	136,302	(136,302)
Benefits	0	42,143	(42,143)
Payments to Suppliers	0	26,594	(26,594)
Purchased Services	0	16,602	(16,602)
Travel	0	5,922	(5,922)
Utilities	0	1	(1)
Other	1,490,654	67,546	1,423,108
Non-Core Funds Subtotal	**9,651,658**	**2,772,016**	**6,879,642**
Grand Total	**30,486,750**	**16,267,905**	**14,218,844**

Office of the Provost (continued)

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**23,133,889**	**15,379,933**	**7,753,956**
Salaries	7,398,256	9,788,711	(2,390,455)
Benefits	2,813,161	2,826,353	(13,192)
Payments to Suppliers	12,047,850	1,388,608	10,659,242
Purchased Services	130,490	502,088	(371,598)
Travel	177,694	239,749	(62,056)
Utilities	2,698	42,357	(39,659)
Other	563,741	592,067	(28,327)
FD076 Indirect Cost Recovery	**406,589**	**216,450**	**190,139**
Salaries	527	13,596	(13,070)
Benefits	5,267	5,267	0
Payments to Suppliers	417,381	107,850	309,531
Purchased Services	(16,364)	87,788	(104,151)
Travel	0	1,812	(1,812)
Utilities	(222)	1	(223)
Other	0	136	(136)
FD080 Admin Fee and Interest	**730,587**	**379,336**	**351,251**
Salaries	243,059	267,059	(24,000)
Benefits	93,704	93,704	0
Payments to Suppliers	376,698	321	376,377
Purchased Services	15,000	15,075	(75)
Travel	0	520	(520)
Utilities	0	0	0
Other	2,126	2,657	(531)
Core Funds Subtotal	**24,271,065**	**15,975,720**	**8,295,346**
FD026 Dedicated Local Accounts	**1,110,979**	**396,348**	**714,631**
Salaries	0	161,458	(161,458)
Benefits	0	34,620	(34,620)
Payments to Suppliers	0	128,937	(128,937)
Purchased Services	0	23,123	(23,123)
Travel	0	21,588	(21,588)
Utilities	0	238	(238)
Other	1,110,979	26,383	1,084,596
FD047 Federal Student Financial Aid			
Other	0	0	0
FD049 Donated Funds	**6,233,635**	**1,538,492**	**4,695,144**
Salaries	0	450,561	(450,561)
Benefits	0	116,308	(116,308)
Payments to Suppliers	0	348,135	(348,135)
Purchased Services	0	80,273	(80,273)
Travel	0	78,412	(78,412)
Utilities	0	113	(113)
Other	6,233,635	464,690	5,768,945
FD050 WSU Foundation	**(95,278)**	**0**	**(95,278)**
Other	(95,278)	0	(95,278)
FD053 Agency Accounts	**28,324**	**27,321**	**1,002**
Benefits	0	0	0
Payments to Suppliers	0	7,305	(7,305)
Other	28,324	20,017	8,307
Auxiliary Accounts	**500**	**0**	**500**
Payments to Suppliers	0	0	0
Other	500	0	500
FD062 Other Enterprises Accounts	**764,764**	**447,519**	**317,244**
Salaries	0	283,640	(283,640)
Benefits	0	57,214	(57,214)
Payments to Suppliers	0	58,711	(58,711)
Purchased Services	0	2,837	(2,837)
Travel	0	4,047	(4,047)
Utilities	0	252	(252)
Other	764,764	40,817	723,947
FD077 Athletics	**0**	**0**	**0**
Travel	0	0	0
Other	0	0	0
FD088 Fiduciary Activities	**0**	**0**	**0**
Other	0	0	0
Fellowships, non-donated	**1,341,174**	**432,714**	**908,460**
Salaries	0	101,213	(101,213)
Benefits	0	36,083	(36,083)
Payments to Suppliers	0	9,783	(9,783)
Purchased Services	0	6,094	(6,094)
Travel	0	3,575	(3,575)
Utilities	0	4	(4)
Other	1,341,174	275,962	1,065,212
Non-Core Funds Subtotal	**9,384,097**	**2,842,395**	**6,541,703**
Grand Total	**33,655,163**	**18,818,114**	**14,837,048**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**25,901,685**	**17,626,362**	**8,275,323**
Salaries	9,605,084	11,112,065	(1,506,981)
Benefits	3,257,925	3,266,242	(8,317)
Payments to Suppliers	11,505,830	1,497,733	10,008,097
Purchased Services	242,798	378,937	(136,139)
Travel	219,904	254,610	(34,706)
Utilities	1,493	7,581	(6,087)
Other	1,068,652	1,109,196	(40,544)
FD076 Indirect Cost Recovery	**440,154**	**169,719**	**270,435**
Salaries	0	8,096	(8,096)
Benefits	3,660	3,660	0
Payments to Suppliers	337,645	53,217	284,428
Purchased Services	98,849	101,910	(3,061)
Travel	0	2,753	(2,753)
Utilities	0	1	(1)
Other	0	81	(81)
FD080 Admin Fee and Interest	**781,811**	**418,948**	**362,863**
Salaries	243,268	284,143	(40,875)
Benefits	98,263	98,263	0
Payments to Suppliers	437,847	33,700	404,147
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	(0)
Other	2,432	2,841	(409)
Core Funds Subtotal	**27,123,650**	**18,215,029**	**8,908,621**
FD026 Dedicated Local Accounts	**1,163,512**	**395,013**	**768,499**
Salaries	0	186,644	(186,644)
Benefits	0	41,853	(41,853)
Payments to Suppliers	0	127,336	(127,336)
Purchased Services	0	2,607	(2,607)
Travel	0	12,548	(12,548)
Utilities	0	515	(515)
Other	1,163,512	23,511	1,140,002
FD047 Federal Student Financial Aid			
Other	0	0	0
FD049 Donated Funds	**7,156,646**	**1,698,138**	**5,458,508**
Salaries	0	417,807	(417,807)
Benefits	0	94,148	(94,148)
Payments to Suppliers	0	414,964	(414,964)
Purchased Services	0	99,751	(99,751)
Travel	0	81,976	(81,976)
Utilities	0	249	(249)
Other	7,156,646	589,242	6,567,404
FD050 WSU Foundation	**393**	**0**	**393**
Other	393	0	393
FD053 Agency Accounts	**2,008**	**(7,305)**	**9,312**
Benefits	0	0	0
Payments to Suppliers	0	(7,305)	7,305
Other	2,008	0	2,008
Auxiliary Accounts	**8,000**	**7,487**	**513**
Payments to Suppliers	0	7,487	(7,487)
Other	8,000	0	8,000
FD062 Other Enterprises Accounts	**828,762**	**529,516**	**299,246**
Salaries	0	342,851	(342,851)
Benefits	0	80,485	(80,485)
Payments to Suppliers	0	45,873	(45,873)
Purchased Services	0	3,229	(3,229)
Travel	0	3,226	(3,226)
Utilities	0	368	(368)
Other	828,762	53,484	775,278
FD077 Athletics	**0**	**(356)**	**356**
Travel	0	(356)	356
Other	0	0	0
FD088 Fiduciary Activities	**27**	**0**	**27**
Other	27	0	27
Fellowships, non-donated	**635,639**	**203,862**	**431,777**
Salaries	0	104,633	(104,633)
Benefits	0	32,832	(32,832)
Payments to Suppliers	0	11,579	(11,579)
Purchased Services	0	1,652	(1,652)
Travel	0	5,036	(5,036)
Utilities	0	1	(1)
Other	635,639	48,129	587,510
Non-Core Funds Subtotal	**9,794,987**	**2,826,355**	**6,968,632**
Grand Total	**36,918,637**	**21,041,384**	**15,877,253**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**25,872,137**	**16,920,499**	**8,951,638**
Salaries	9,737,485	11,090,291	(1,352,806)
Benefits	2,895,330	3,116,800	(221,469)
Payments to Suppliers	13,050,815	976,804	12,074,011
Purchased Services	(13,496)	446,208	(459,703)
Travel	128,669	179,206	(50,537)
Utilities	0	6,639	(6,639)
Other	73,332	1,104,551	(1,031,219)
FD076 Indirect Cost Recovery	**1,855,966**	**172,842**	**1,683,123**
Salaries	0	33,923	(33,923)
Benefits	14,098	14,098	0
Payments to Suppliers	1,841,868	109,900	1,731,968
Purchased Services	0	7,462	(7,462)
Travel	0	6,327	(6,327)
Utilities	0	820	(820)
Other	0	313	(313)
FD080 Admin Fee and Interest	**873,753**	**435,124**	**438,629**
Salaries	210,128	304,601	(94,473)
Benefits	101,973	101,973	0
Payments to Suppliers	559,667	25,436	534,231
Purchased Services	0	0	0
Travel	0	68	(68)
Utilities	0	0	0
Other	1,985	3,046	(1,061)
Core Funds Subtotal	**28,601,855**	**17,528,465**	**11,073,391**
FD026 Dedicated Local Accounts	**1,213,396**	**392,497**	**820,900**
Salaries	0	158,680	(158,680)
Benefits	0	43,330	(43,330)
Payments to Suppliers	0	156,229	(156,229)
Purchased Services	0	2,706	(2,706)
Travel	0	6,755	(6,755)
Utilities	0	110	(110)
Other	1,213,396	24,688	1,188,709
FD047 Federal Student Financial Aid			
Other	0	0	0
FD049 Donated Funds	**7,541,184**	**2,218,670**	**5,322,514**
Salaries	0	649,027	(649,027)
Benefits	0	148,577	(148,577)
Payments to Suppliers	0	665,177	(665,177)
Purchased Services	0	102,123	(102,123)
Travel	0	115,879	(115,879)
Utilities	0	560	(560)
Other	7,541,184	537,326	7,003,858
FD050 WSU Foundation	**97,107**	**0**	**97,107**
Other	97,107	0	97,107
FD053 Agency Accounts	**10,572**	**0**	**10,572**
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	10,572	0	10,572
Auxiliary Accounts	**6,500**	**6,000**	**500**
Payments to Suppliers	0	6,000	(6,000)
Other	6,500	0	6,500
FD062 Other Enterprises Accounts	**1,505,375**	**663,932**	**841,443**
Salaries	0	237,795	(237,795)
Benefits	0	60,735	(60,735)
Payments to Suppliers	0	186,245	(186,245)
Purchased Services	0	85,488	(85,488)
Travel	0	12,701	(12,701)
Utilities	0	1	(1)
Other	1,505,375	80,968	1,424,407
FD077 Athletics	**356**	**0**	**356**
Travel	0	0	0
Other	356	0	356
FD088 Fiduciary Activities	**27**	**0**	**27**
Other	27	0	27
Fellowships, non-donated	**751,339**	**309,726**	**441,614**
Salaries	0	157,816	(157,816)
Benefits	0	47,520	(47,520)
Payments to Suppliers	0	67,879	(67,879)
Purchased Services	0	2,228	(2,228)
Travel	0	2,506	(2,506)
Utilities	0	4	(4)
Other	751,339	31,773	719,567
Non-Core Funds Subtotal	**11,125,856**	**3,590,825**	**7,535,032**
Grand Total	**39,727,712**	**21,119,290**	**18,608,422**

Libraries

Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	5,306,576	1,738,604	7,045,180
Indirect Cost Recovery	6,533,210	240,000	6,773,210
Admin Fee and Interest	101,627	28,005	129,632
Core Funds Subtotal	**11,941,413**	**2,006,609**	**13,948,022**

FY21 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**6,761,355**	**7,831,347**	**(1,069,992)**
Salaries	5,113,089	4,481,428	631,661
Benefits	1,628,473	1,633,033	(4,559)
Payments to Suppliers	(29,285)	455,175	(484,461)
Purchased Services	12,141	1,233,781	(1,221,639)
Travel	35,000	2,965	32,035
Utilities	0	865	(865)
Other	1,936	24,099	(22,163)
FD076 Indirect Cost Recovery	**8,852,854**	**5,492,742**	**3,360,113**
Benefits	0	0	0
Payments to Suppliers	8,852,854	5,307,904	3,544,951
Purchased Services	0	160,782	(160,782)
Other	0	24,056	(24,056)
FD080 Admin Fee and Interest	**235,592**	**82,679**	**152,913**
Salaries	84,323	64,206	20,117
Benefits	18,223	18,223	0
Payments to Suppliers	133,046	0	133,046
Purchased Services	0	0	0
Other	0	250	(250)
Core Funds Subtotal	**15,849,801**	**13,406,768**	**2,443,033**
FD026 Dedicated Local Accounts	**101,410**	**78,625**	**22,786**
Payments to Suppliers	0	78,460	(78,460)
Purchased Services	0	0	0
Travel	0	0	0
Other	101,410	164	101,246
FD030 Printing	**(294,886)**	**106,529**	**(401,415)**
Salaries	0	6,627	(6,627)
Benefits	0	2,664	(2,664)
Internal Service Delivery Expense	0	97,103	(97,103)
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Utilities	0	0	0
Other	(294,886)	135	(295,021)
FD049 Donated Funds	**1,411,083**	**281,444**	**1,129,639**
Salaries	0	64,833	(64,833)
Benefits	0	2,139	(2,139)
Payments to Suppliers	0	126,224	(126,224)
Purchased Services	0	61,815	(61,815)
Travel	0	981	(981)
Other	1,411,083	25,452	1,385,631
FD050 WSU Foundation	**8,591**	**44**	**8,547**
Other	8,591	44	8,547
FD053 Agency Accounts	**0**	**356**	**(356)**
Payments to Suppliers	0	356	(356)
Other	0	0	0
FD062 Other Enterprises Accounts	**318,581**	**14,114**	**304,467**
Payments to Suppliers	0	6,260	(6,260)
Purchased Services	0	0	0
Travel	0	0	0
Other	318,581	7,854	310,726
Non-Core Funds Subtotal	**1,544,779**	**481,111**	**1,063,668**
Grand Total	**17,394,580**	**13,887,879**	**3,506,701**

FY22 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**6,309,172**	**7,801,186**	**(1,492,014)**
Salaries	5,647,087	4,554,176	1,092,911
Benefits	1,477,905	1,478,339	(433)
Payments to Suppliers	348,925	1,367,446	(1,018,521)
Purchased Services	(1,211,254)	344,875	(1,556,129)
Travel	68,035	13,514	54,521
Utilities	304	1,148	(843)
Other	(21,831)	41,688	(63,518)
FD076 Indirect Cost Recovery	**9,899,046**	**6,041,465**	**3,857,581**
Benefits	0	0	0
Payments to Suppliers	10,083,884	5,782,384	4,301,500
Purchased Services	(160,782)	235,556	(396,338)
Other	(24,056)	23,525	(47,582)
FD080 Admin Fee and Interest	**263,478**	**54,784**	**208,694**
Salaries	104,440	40,833	63,606
Benefits	13,543	13,543	0
Payments to Suppliers	145,746	0	145,746
Purchased Services	0	0	0
Other	(250)	408	(658)
Core Funds Subtotal	**16,471,696**	**13,897,435**	**2,574,261**
FD026 Dedicated Local Accounts	**39,217**	**38,880**	**337**
Payments to Suppliers	0	37,389	(37,389)
Purchased Services	0	0	0
Travel	0	0	0
Other	39,217	1,492	37,726
FD030 Printing	**(180,186)**	**143,091**	**(323,277)**
Salaries	0	12,929	(12,929)
Benefits	0	4,706	(4,706)
Internal Service Delivery Expense	0	125,331	(125,331)
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Utilities	0	0	0
Other	(180,186)	124	(180,310)
FD049 Donated Funds	**1,688,051**	**236,978**	**1,451,073**
Salaries	0	48,792	(48,792)
Benefits	0	2,029	(2,029)
Payments to Suppliers	0	132,740	(132,740)
Purchased Services	0	7,305	(7,305)
Travel	0	14,057	(14,057)
Other	1,688,051	32,055	1,655,996
FD050 WSU Foundation	**2,336**	**(24)**	**2,361**
Other	2,336	(24)	2,361
FD053 Agency Accounts	**(356)**	**0**	**(356)**
Payments to Suppliers			
Other	(356)	0	(356)
FD062 Other Enterprises Accounts	**559,329**	**158,666**	**400,664**
Payments to Suppliers	0	3,743	(3,743)
Purchased Services	0	0	0
Travel	0	0	0
Other	559,329	154,923	404,407
Non-Core Funds Subtotal	**2,108,392**	**577,590**	**1,530,802**
Grand Total	**18,580,089**	**14,475,025**	**4,105,064**

FY23 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**5,952,328**	**7,064,424**	**(1,112,097)**
Salaries	5,915,787	4,847,180	1,068,607
Benefits	1,634,413	1,635,402	(989)
Payments to Suppliers	(67,911)	162,856	(230,767)
Purchased Services	(1,556,129)	315,685	(1,871,815)
Travel	90,521	59,190	31,330
Utilities	(843)	832	(1,675)
Other	(63,509)	43,279	(106,788)
FD076 Indirect Cost Recovery	**10,080,139**	**6,346,388**	**3,733,751**
Benefits	0	0	0
Payments to Suppliers	10,524,059	3,430,367	7,093,692
Purchased Services	(396,338)	2,915,630	(3,311,968)
Other	(47,582)	391	(47,973)
FD080 Admin Fee and Interest	**334,044**	**104,034**	**230,011**
Salaries	148,623	75,644	72,979
Benefits	27,633	27,633	0
Payments to Suppliers	158,446	0	158,446
Purchased Services	0	0	0
Other	(658)	756	(1,415)
Core Funds Subtotal	**16,366,511**	**13,514,846**	**2,851,665**
FD026 Dedicated Local Accounts	**114,597**	**106,056**	**8,541**
Payments to Suppliers	0	105,329	(105,329)
Purchased Services	0	255	(255)
Travel	0	0	0
Other	114,597	472	114,126
FD030 Printing	**(96,810)**	**253,773**	**(350,583)**
Salaries	0	24,161	(24,161)
Benefits	0	8,263	(8,263)
Internal Service Delivery Expense	0	221,095	(221,095)
Payments to Suppliers	0	60	(60)
Purchased Services	0	0	0
Utilities	0	0	0
Other	(96,810)	194	(97,004)
FD049 Donated Funds	**1,853,349**	**412,623**	**1,440,726**
Salaries	0	55,707	(55,707)
Benefits	0	2,706	(2,706)
Payments to Suppliers	0	264,335	(264,335)
Purchased Services	0	41,648	(41,648)
Travel	0	26,549	(26,549)
Other	1,853,349	21,679	1,831,670
FD050 WSU Foundation	**468**	**0**	**468**
Other	468	0	468
FD053 Agency Accounts	**(356)**	**0**	**(356)**
Payments to Suppliers			
Other	(356)	0	(356)
FD062 Other Enterprises Accounts	**522,836**	**21,897**	**500,939**
Payments to Suppliers	0	1,671	(1,671)
Purchased Services	0	600	(600)
Travel	0	4,132	(4,132)
Other	522,836	15,494	507,342
Non-Core Funds Subtotal	**2,394,085**	**794,349**	**1,599,736**
Grand Total	**18,760,596**	**14,309,196**	**4,451,401**

FY24 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**5,714,248**	**6,304,993**	**(590,744)**
Salaries	5,840,587	4,767,035	1,073,552
Benefits	1,578,142	1,579,593	(1,451)
Payments to Suppliers	(733,439)	246,002	(979,441)
Purchased Services	(1,065,923)	(398,504)	(667,419)
Travel	157,085	66,398	90,687
Utilities	(268)	890	(1,158)
Other	(61,937)	43,579	(105,515)
FD076 Indirect Cost Recovery	**10,266,839**	**7,147,974**	**3,118,865**
Benefits	5	5	0
Payments to Suppliers	7,346,318	3,612,694	3,733,624
Purchased Services	2,920,516	3,535,275	(614,759)
Other	0	0	0
FD080 Admin Fee and Interest	**350,984**	**102,496**	**248,487**
Salaries	161,155	77,580	83,575
Benefits	22,530	22,530	0
Payments to Suppliers	166,629	1,716	164,913
Purchased Services	0	0	0
Other	670	670	0
Core Funds Subtotal	**16,332,071**	**13,555,463**	**2,776,608**
FD026 Dedicated Local Accounts	**211,922**	**201,443**	**10,479**
Payments to Suppliers	0	3,170	(3,170)
Purchased Services	0	197,519	(197,519)
Travel	0	0	0
Other	211,922	753	211,169
FD030 Printing	**(141,575)**	**275,824**	**(417,399)**
Salaries	0	26,876	(26,876)
Benefits	0	11,012	(11,012)
Internal Service Delivery Expense	0	237,638	(237,638)
Payments to Suppliers	0	30	(30)
Purchased Services	0	0	0
Utilities	0	0	0
Other	(141,575)	269	(141,843)
FD049 Donated Funds	**1,929,786**	**344,531**	**1,585,254**
Salaries	0	85,896	(85,896)
Benefits	0	7,334	(7,334)
Payments to Suppliers	0	168,447	(168,447)
Purchased Services	0	30,738	(30,738)
Travel	0	36,191	(36,191)
Other	1,929,786	15,926	1,913,860
FD050 WSU Foundation	**945**	**0**	**945**
Other	945	0	945
FD053 Agency Accounts	**(356)**	**0**	**(356)**
Payments to Suppliers	0	0	0
Other	(356)	0	(356)
FD062 Other Enterprises Accounts	**550,591**	**214,731**	**335,860**
Payments to Suppliers	0	120,717	(120,717)
Purchased Services	0	86,800	(86,800)
Travel	0	0	0
Other	550,591	7,214	543,377
Non-Core Funds Subtotal	**2,551,313**	**1,036,530**	**1,514,784**
Grand Total	**18,883,385**	**14,591,993**	**4,291,392**

FY25 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**6,457,776**	**6,715,780**	**(258,004)**
Salaries	5,956,275	4,762,914	1,193,361
Benefits	1,592,260	1,593,638	(1,378)
Payments to Suppliers	(782,435)	284,263	(1,066,698)
Purchased Services	(398,226)	(11,865)	(386,361)
Travel	45,772	42,098	3,674
Utilities	94	605	(511)
Other	44,035	44,126	(91)
FD076 Indirect Cost Recovery	**9,700,326**	**6,584,754**	**3,115,573**
Benefits	0	0	0
Payments to Suppliers	9,146,456	6,030,883	3,115,573
Purchased Services	553,871	553,871	0
Other	0	0	0
FD080 Admin Fee and Interest	**371,603**	**86,970**	**284,633**
Salaries	172,686	63,345	109,342
Benefits	22,985	22,985	0
Payments to Suppliers	175,330	6	175,324
Purchased Services	0	0	0
Other	601	633	(32)
Core Funds Subtotal	**16,529,705**	**13,387,503**	**3,142,202**
FD026 Dedicated Local Accounts	**35,920**	**27,501**	**8,419**
Payments to Suppliers	0	27,395	(27,395)
Purchased Services	0	(158)	158
Travel	0	146	(146)
Other	35,920	118	35,802
FD030 Printing	**186,646**	**201,179**	**(14,533)**
Salaries	0	722	(722)
Benefits	0	247	(247)
Internal Service Delivery Expense	0	171,851	(171,851)
Payments to Suppliers	0	26,883	(26,883)
Purchased Services	0	900	(900)
Utilities	0	20	(20)
Other	186,646	555	186,090
FD049 Donated Funds	**2,070,819**	**605,143**	**1,465,676**
Salaries	0	140,229	(140,229)
Benefits	0	10,143	(10,143)
Payments to Suppliers	0	296,659	(296,659)
Purchased Services	0	101,457	(101,457)
Travel	0	31,421	(31,421)
Other	2,070,819	25,234	2,045,585
FD050 WSU Foundation	**754**	**0**	**754**
Other	754	0	754
FD053 Agency Accounts	**(356)**	**0**	**(356)**
Payments to Suppliers	0	0	0
Other	(356)	0	(356)
FD062 Other Enterprises Accounts	**385,736**	**234,992**	**150,744**
Payments to Suppliers	0	136,734	(136,734)
Purchased Services	0	85,436	(85,436)
Travel	0	0	0
Other	385,736	12,822	372,914
Non-Core Funds Subtotal	**2,679,520**	**1,068,815**	**1,610,705**
Grand Total	**19,209,225**	**14,456,318**	**4,752,907**

FY26 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**7,029,813**	**6,971,964**	**57,849**
Salaries	6,083,819	4,727,676	1,356,143
Benefits	1,621,478	1,621,478	0
Payments to Suppliers	(818,698)	493,215	(1,311,914)
Purchased Services	69,615	55,848	13,767
Travel	31,002	29,264	1,738
Utilities	27	27	0
Other	42,569	44,455	(1,886)
FD076 Indirect Cost Recovery	**9,648,523**	**6,533,230**	**3,115,293**
Benefits	0	0	0
Payments to Suppliers	9,527,926	6,412,668	3,115,258
Purchased Services	120,597	120,562	35
Other	0	0	0
FD080 Admin Fee and Interest	**413,455**	**129,170**	**284,285**
Salaries	191,131	81,789	109,342
Benefits	27,468	27,797	(328)
Payments to Suppliers	194,070	18,731	175,339
Purchased Services	0	35	(35)
Other	785	818	(33)
Core Funds Subtotal	**17,091,791**	**13,634,364**	**3,457,427**
FD026 Dedicated Local Accounts	**73,496**	**65,164**	**8,332**
Payments to Suppliers	0	64,460	(64,460)
Purchased Services	0	4	(4)
Travel	0	0	0
Other	73,496	699	72,796
FD030 Printing	**100,862**	**115,250**	**(14,388)**
Salaries	0	0	0
Benefits	0	0	0
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	111,253	(111,253)
Purchased Services	0	3,900	(3,900)
Utilities	0	97	(97)
Other	100,862	0	100,862
FD049 Donated Funds	**1,529,147**	**318,920**	**1,210,227**
Salaries	0	83,863	(83,863)
Benefits	0	8,149	(8,149)
Payments to Suppliers	0	155,278	(155,278)
Purchased Services	0	36,127	(36,127)
Travel	0	24,652	(24,652)
Other	1,529,147	10,852	1,518,296
FD050 WSU Foundation	**231**	**0**	**231**
Other	231	0	231
FD053 Agency Accounts	**(356)**	**0**	**(356)**
Payments to Suppliers	0	0	0
Other	(356)	0	(356)
FD062 Other Enterprises Accounts	**188,564**	**81,308**	**107,256**
Payments to Suppliers	0	40,993	(40,993)
Purchased Services	0	0	0
Travel	0	0	0
Other	188,564	40,315	148,249
Non-Core Funds Subtotal	**1,891,944**	**580,642**	**1,311,302**
Grand Total	**18,983,735**	**14,215,005**	**4,768,730**

Student Affairs

Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	5,946,515	1,786,481	7,732,996
Indirect Cost Recovery	0	17,000	17,000
Admin Fee and Interest	102,006	23,892	125,898
Core Funds Subtotal	**6,048,521**	**1,827,373**	**7,875,894**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,127,514**	**6,426,418**	**1,701,096**
Salaries	5,047,431	4,480,814	566,617
Benefits	1,458,276	1,468,865	(10,589)
Payments to Suppliers	1,558,040	192,726	1,365,314
Purchased Services	380	69,185	(68,805)
Travel	63,387	3,673	59,714
Utilities	0	164,132	(164,132)
Other	0	47,023	(47,023)
FD076 Indirect Cost Recovery	**137,270**	**12,791**	**124,479**
Salaries	10,021	6,116	3,905
Benefits	353	463	(110)
Payments to Suppliers	126,896	4,996	121,900
Purchased Services	0	1,125	(1,125)
Travel	0	0	0
Utilities	0	58	(58)
Other	0	33	(33)
FD080 Admin Fee and Interest	**123,417**	**105,210**	**18,207**
Salaries	79,725	71,793	7,932
Benefits	21,064	21,118	(54)
Payments to Suppliers	14,628	7,945	6,683
Purchased Services	0	3,550	(3,550)
Travel	8,000	0	8,000
Utilities	0	0	(0)
Other	0	803	(803)
Core Funds Subtotal	**8,388,201**	**6,544,418**	**1,843,783**
FD026 Dedicated Local Accounts	**2,185,602**	**940,661**	**1,244,940**
Salaries	0	359,990	(359,990)
Benefits	0	122,638	(122,638)
Payments to Suppliers	0	439,349	(439,349)
Purchased Services	0	16,461	(16,461)
Travel	0	(2,208)	2,208
Utilities	0	456	(456)
Other	2,185,602	3,977	2,181,625
FD049 Donated Funds	**2,722,866**	**518,945**	**2,203,921**
Salaries	0	50,733	(50,733)
Benefits	0	17,216	(17,216)
Payments to Suppliers	0	179,359	(179,359)
Purchased Services	0	25,993	(25,993)
Travel	0	404	(404)
Utilities	0	232	(232)
Other	2,722,866	245,008	2,477,858
FD050 WSU Foundation	**90,546**	**(16)**	**90,562**
Other	90,546	(16)	90,562
FD053 Agency Accounts	**2,453,827**	**515,035**	**1,938,792**
Salaries	0	8,119	(8,119)
Benefits	0	195	(195)
Payments to Suppliers	0	494,206	(494,206)
Purchased Services	0	1,965	(1,965)
Travel	0	10,167	(10,167)
Other	2,453,827	383	2,453,444
FD055 Associated Students Auxiliary Accounts	**4,194,351**	**3,102,253**	**1,092,098**
Salaries	0	1,357,972	(1,357,972)
Benefits	0	399,292	(399,292)
Payments to Suppliers	0	434,980	(434,980)
Purchased Services	0	811,413	(811,413)
Travel	0	1,893	(1,893)
Utilities	0	1,355	(1,355)
Other	4,194,351	95,347	4,099,004
FD056 Chinook Student Center	**2,690,182**	**1,423,802**	**1,266,380**
Salaries	0	809,232	(809,232)
Benefits	0	223,086	(223,086)
Payments to Suppliers	0	230,279	(230,279)
Purchased Services	0	37,488	(37,488)
Travel	0	0	0
Utilities	0	110,756	(110,756)
Other	2,690,182	12,962	2,677,221
FD058 ESF Cultural Center	**3,573**	**122,765**	**(119,192)**
Salaries	0	67,947	(67,947)
Benefits	0	33,269	(33,269)
Payments to Suppliers	0	19,746	(19,746)
Purchased Services	0	1,064	(1,064)
Utilities	0	0	0
Other	3,573	738	2,835
FD059 Compton Union Building	**4,629,752**	**2,476,224**	**2,153,528**
Salaries	0	1,591,485	(1,591,485)
Benefits	0	538,998	(538,998)
Payments to Suppliers	0	182,384	(182,384)
Purchased Services	0	111,951	(111,951)
Travel	0	1,914	(1,914)
Utilities	0	21,164	(21,164)
Other	4,629,752	28,327	4,601,424
FD060 Student Recreation Center	**14,913,712**	**4,718,131**	**10,195,581**
Salaries	0	3,000,746	(3,000,746)
Benefits	0	689,541	(689,541)
Payments to Suppliers	0	729,716	(729,716)
Purchased Services	0	90,262	(90,262)
Travel	0	1,099	(1,099)
Utilities	0	171,813	(171,813)
Other	14,913,712	34,955	14,878,757
FD062 Other Enterprises Accounts	**16,431,298**	**11,013,561**	**5,417,737**
Salaries	0	6,025,136	(6,025,136)
Benefits	0	2,100,410	(2,100,410)
Payments to Suppliers	0	2,073,771	(2,073,771)
Purchased Services	0	311,717	(311,717)
Travel	0	883	(883)
Utilities	0	(3,325)	3,325
Other	16,431,298	504,970	15,926,327
FD063 Housing and Dining Services	**25,474,664**	**34,035,210**	**(8,560,547)**
Salaries	0	13,777,124	(13,777,124)
Benefits	0	5,469,041	(5,469,041)
Payments to Suppliers	0	6,994,926	(6,994,926)
Purchased Services	0	1,106,361	(1,106,361)
Travel	0	(2,826)	2,826
Utilities	0	3,291,718	(3,291,718)
Other	25,474,664	3,398,867	22,075,797
FD180 Registered Student Organizations	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	0	0	0
FD199 Housing & Dining Capital Reserve	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD200 Housing & Dining Capital Asset Fund	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Subtotal	**75,790,372**	**58,866,571**	**16,923,801**
Grand Total	**84,178,573**	**65,410,989**	**18,767,584**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,949,896**	**6,345,932**	**2,603,965**
Salaries	5,528,298	4,430,608	1,097,690
Benefits	1,311,910	1,320,506	(8,596)
Payments to Suppliers	2,089,237	312,228	1,777,009
Purchased Services	(12,077)	24,680	(36,758)
Travel	79,714	50,854	28,860
Utilities	(2,631)	164,602	(167,234)
Other	(44,554)	42,453	(87,007)
FD076 Indirect Cost Recovery	**152,473**	**5,957**	**146,516**
Salaries	3,905	(43)	3,948
Benefits	(114)	(4)	(110)
Payments to Suppliers	149,898	2,059	147,839
Purchased Services	(1,125)	3,500	(4,625)
Travel	0	446	(446)
Utilities	(58)	0	(58)
Other	(33)	(0)	(33)
FD080 Admin Fee and Interest	**135,441**	**148,410**	**(12,969)**
Salaries	75,456	103,599	(28,143)
Benefits	23,027	23,082	(54)
Payments to Suppliers	27,556	18,159	9,398
Purchased Services	(3,550)	2,600	(6,150)
Travel	13,755	0	13,755
Utilities	(0)	5	(6)
Other	(803)	965	(1,769)
Core Funds Subtotal	**9,237,811**	**6,500,299**	**2,737,512**
FD026 Dedicated Local Accounts	**2,198,550**	**1,023,391**	**1,175,159**
Salaries	0	416,289	(416,289)
Benefits	0	127,410	(127,410)
Payments to Suppliers	0	455,570	(455,570)
Purchased Services	0	6,958	(6,958)
Travel	0	1,677	(1,677)
Utilities	0	694	(694)
Other	2,198,550	14,793	2,183,756
FD049 Donated Funds	**3,411,001**	**857,073**	**2,553,928**
Salaries	0	121,207	(121,207)
Benefits	0	24,070	(24,070)
Payments to Suppliers	0	340,277	(340,277)
Purchased Services	0	55,773	(55,773)
Travel	0	148,874	(148,874)
Utilities	0	0	0
Other	3,411,001	166,871	3,244,130
FD050 WSU Foundation	**16**	**0**	**16**
Other	16	0	16
FD053 Agency Accounts	**(6,516)**	**(5,878)**	**(638)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	(331)	331
Purchased Services	0	0	0
Travel	0	(5,547)	5,547
Other	(6,516)	0	(6,516)
FD055 Associated Students Auxiliary Accounts	**4,869,308**	**3,740,255**	**1,129,053**
Salaries	0	1,490,712	(1,490,712)
Benefits	0	403,290	(403,290)
Payments to Suppliers	0	849,487	(849,487)
Purchased Services	0	403,479	(403,479)
Travel	0	101,929	(101,929)
Utilities	0	1,663	(1,663)
Other	4,869,308	489,695	4,379,613
FD056 Chinook Student Center	**3,329,747**	**1,989,499**	**1,340,249**
Salaries	0	901,294	(901,294)
Benefits	0	165,942	(165,942)
Payments to Suppliers	0	588,214	(588,214)
Purchased Services	0	43,563	(43,563)
Travel	0	83	(83)
Utilities	0	133,765	(133,765)
Other	3,329,747	156,638	3,173,110
FD058 ESF Cultural Center	**44,664**	**51,886**	**(7,222)**
Salaries	0	34,411	(34,411)
Benefits	0	8,416	(8,416)
Payments to Suppliers	0	4,749	(4,749)
Purchased Services	0	2,079	(2,079)
Utilities	0	0	0
Other	44,664	2,231	42,433
FD059 Compton Union Building	**4,957,305**	**2,835,671**	**2,121,634**
Salaries	0	1,709,636	(1,709,636)
Benefits	0	467,884	(467,884)
Payments to Suppliers	0	199,200	(199,200)
Purchased Services	0	169,279	(169,279)
Travel	0	3,135	(3,135)
Utilities	0	54,732	(54,732)
Other	4,957,305	231,806	4,725,499
FD060 Student Recreation Center	**15,725,764**	**5,479,601**	**10,246,162**
Salaries	0	3,167,009	(3,167,009)
Benefits	0	617,445	(617,445)
Payments to Suppliers	0	1,053,396	(1,053,396)
Purchased Services	0	94,231	(94,231)
Travel	0	70,439	(70,439)
Utilities	0	194,021	(194,021)
Other	15,725,764	283,060	15,442,704
FD062 Other Enterprises Accounts	**17,759,518**	**11,339,859**	**6,419,658**
Salaries	0	5,428,251	(5,428,251)
Benefits	0	1,699,505	(1,699,505)
Payments to Suppliers	0	2,549,840	(2,549,840)
Purchased Services	0	199,108	(199,108)
Travel	0	9,278	(9,278)
Utilities	0	(7,063)	7,063
Other	17,759,518	1,460,940	16,298,577
FD063 Housing and Dining Services	**36,508,158**	**49,185,378**	**(12,677,221)**
Salaries	0	14,414,274	(14,414,274)
Benefits	0	4,686,433	(4,686,433)
Payments to Suppliers	0	12,093,674	(12,093,674)
Purchased Services	0	924,267	(924,267)
Travel	0	30,538	(30,538)
Utilities	0	3,771,192	(3,771,192)
Other	36,508,158	13,265,000	23,243,157
FD180 Registered Student Organizations	**3,362,694**	**1,420,416**	**1,942,278**
Salaries	0	4,182	(4,182)
Benefits	0	141	(141)
Payments to Suppliers	0	1,246,388	(1,246,388)
Purchased Services	0	20,960	(20,960)
Travel	0	123,202	(123,202)
Utilities	0	252	(252)
Other	3,362,694	25,292	3,337,402
FD199 Housing & Dining Capital Reserve	**17,744,897**	**95,134**	**17,649,763**
Payments to Suppliers	0	95,134	(95,134)
Other	17,744,897	0	17,744,897
FD200 Housing & Dining Capital Asset Fund	**2,006**	**0**	**2,006**
Other	2,006	0	2,006
Non-Core Funds Subtotal	**109,907,110**	**78,012,285**	**31,894,824**
Grand Total	**119,144,921**	**84,512,584**	**34,632,336**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,150,400**	**7,610,976**	**2,539,424**
Salaries	6,124,074	4,909,463	1,214,611
Benefits	1,600,605	1,623,009	(22,403)
Payments to Suppliers	2,252,704	564,322	1,688,383
Purchased Services	93,752	137,133	(43,381)
Travel	103,247	97,921	5,326
Utilities	61,267	230,140	(168,873)
Other	(85,251)	48,988	(134,239)
FD076 Indirect Cost Recovery	**184,581**	**4,555**	**180,026**
Salaries	3,948	0	3,948
Benefits	(110)	0	(110)
Payments to Suppliers	185,903	4,269	181,634
Purchased Services	(4,625)	50	(4,675)
Travel	(446)	236	(682)
Utilities	(58)	0	(58)
Other	(33)	0	(33)
FD080 Admin Fee and Interest	**103,957**	**106,077**	**(2,120)**
Salaries	40,858	74,855	(33,996)
Benefits	19,018	19,073	(54)
Payments to Suppliers	30,212	9,702	20,509
Purchased Services	(6,150)	1,000	(7,150)
Travel	21,755	780	20,975
Utilities	(6)	0	(6)
Other	(1,731)	667	(2,398)
Core Funds Subtotal	**10,438,938**	**7,721,608**	**2,717,330**
FD026 Dedicated Local Accounts	**2,703,402**	**1,338,154**	**1,365,248**
Salaries	0	454,453	(454,453)
Benefits	0	140,218	(140,218)
Payments to Suppliers	0	725,894	(725,894)
Purchased Services	0	10,354	(10,354)
Travel	0	3,544	(3,544)
Utilities	0	24	(24)
Other	2,703,402	3,666	2,699,736
FD049 Donated Funds	**3,930,770**	**1,003,219**	**2,927,551**
Salaries	0	200,606	(200,606)
Benefits	0	48,260	(48,260)
Payments to Suppliers	0	366,459	(366,459)
Purchased Services	0	31,860	(31,860)
Travel	0	178,253	(178,253)
Utilities	0	0	0
Other	3,930,770	177,782	3,752,988
FD050 WSU Foundation	**16**	**0**	**16**
Other	16	0	16
FD053 Agency Accounts	**86,615**	**1,515**	**85,100**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	1,515	(1,515)
Purchased Services	0	0	0
Travel	0	0	0
Other	86,615	0	86,615
FD055 Associated Students Auxiliary Accounts	**4,858,992**	**4,144,610**	**714,382**
Salaries	0	1,661,741	(1,661,741)
Benefits	0	479,074	(479,074)
Payments to Suppliers	0	902,061	(902,061)
Purchased Services	0	402,264	(402,264)
Travel	0	180,462	(180,462)
Utilities	0	1,241	(1,241)
Other	4,858,992	517,767	4,341,225
FD056 Chinook Student Center	**2,980,849**	**2,035,646**	**945,203**
Salaries	0	979,529	(979,529)
Benefits	0	204,773	(204,773)
Payments to Suppliers	0	611,491	(611,491)
Purchased Services	0	39,589	(39,589)
Travel	0	5,284	(5,284)
Utilities	0	115,270	(115,270)
Other	2,980,849	79,711	2,901,139
FD058 ESF Cultural Center	**77,306**	**87,422**	**(10,116)**
Salaries	0	44,895	(44,895)
Benefits	0	15,206	(15,206)
Payments to Suppliers	0	23,892	(23,892)
Purchased Services	0	108	(108)
Utilities	0	0	0
Other	77,306	3,320	73,985
FD059 Compton Union Building	**5,147,175**	**2,916,553**	**2,230,622**
Salaries	0	1,657,397	(1,657,397)
Benefits	0	458,583	(458,583)
Payments to Suppliers	0	583,231	(583,231)
Purchased Services	0	117,102	(117,102)
Travel	0	2,626	(2,626)
Utilities	0	41,035	(41,035)
Other	5,147,175	56,579	5,090,596
FD060 Student Recreation Center	**11,991,726**	**5,912,306**	**6,079,420**
Salaries	0	3,305,963	(3,305,963)
Benefits	0	654,337	(654,337)
Payments to Suppliers	0	1,499,904	(1,499,904)
Purchased Services	0	87,129	(87,129)
Travel	0	86,030	(86,030)
Utilities	0	212,214	(212,214)
Other	11,991,726	66,729	11,924,997
FD062 Other Enterprises Accounts	**20,189,519**	**12,725,401**	**7,464,118**
Salaries	0	6,598,490	(6,598,490)
Benefits	0	2,220,169	(2,220,169)
Payments to Suppliers	0	2,834,436	(2,834,436)
Purchased Services	0	205,634	(205,634)
Travel	0	26,862	(26,862)
Utilities	0	842	(842)
Other	20,189,519	838,969	19,350,550
FD063 Housing and Dining Services	**44,626,710**	**52,601,449**	**(7,974,739)**
Salaries	0	16,771,930	(16,771,930)
Benefits	0	5,649,746	(5,649,746)
Payments to Suppliers	0	16,755,718	(16,755,718)
Purchased Services	0	1,135,834	(1,135,834)
Travel	0	42,720	(42,720)
Utilities	0	3,995,419	(3,995,419)
Other	44,626,710	8,250,084	36,376,627
FD180 Registered Student Organizations	**3,415,904**	**1,428,213**	**1,987,690**
Salaries	0	5,164	(5,164)
Benefits	0	140	(140)
Payments to Suppliers	0	1,199,163	(1,199,163)
Purchased Services	0	13,464	(13,464)
Travel	0	187,346	(187,346)
Utilities	0	156	(156)
Other	3,415,904	22,780	3,393,124
FD199 Housing & Dining Capital Reserve	**18,381,604**	**0**	**18,381,604**
Payments to Suppliers	0	0	0
Other	18,381,604	0	18,381,604
FD200 Housing & Dining Capital Asset Fund	**581,251**	**0**	**581,251**
Other	581,251	0	581,251
Non-Core Funds Subtotal	**118,971,839**	**84,194,489**	**34,777,351**
Grand Total	**129,410,777**	**91,916,097**	**37,494,681**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,528,731**	**7,579,405**	**2,949,325**
Salaries	6,683,627	4,984,422	1,699,204
Benefits	1,636,639	1,646,761	(10,122)
Payments to Suppliers	2,101,908	460,710	1,641,198
Purchased Services	(13,556)	124,130	(137,686)
Travel	93,834	86,445	7,389
Utilities	61,267	230,082	(168,814)
Other	(34,988)	46,855	(81,843)
FD076 Indirect Cost Recovery	**220,355**	**9,455**	**210,900**
Salaries	3,948	0	3,948
Benefits	(110)	0	(110)
Payments to Suppliers	221,913	5,954	215,959
Purchased Services	(4,625)	0	(4,625)
Travel	(682)	3,501	(4,183)
Utilities	(58)	0	(58)
Other	(33)	0	(33)
FD080 Admin Fee and Interest	**118,583**	**108,787**	**9,796**
Salaries	45,961	74,864	(28,903)
Benefits	21,497	21,552	(54)
Payments to Suppliers	36,469	8,101	28,368
Purchased Services	(6,150)	1,000	(7,150)
Travel	21,755	2,564	19,191
Utilities	(6)	0	(6)
Other	(944)	707	(1,650)
Core Funds Subtotal	**10,867,669**	**7,697,647**	**3,170,021**
FD026 Dedicated Local Accounts	**2,060,230**	**1,304,752**	**755,478**
Salaries	0	455,315	(455,315)
Benefits	0	142,901	(142,901)
Payments to Suppliers	0	636,040	(636,040)
Purchased Services	0	61,574	(61,574)
Travel	0	5,052	(5,052)
Utilities	0	16	(16)
Other	2,060,230	3,853	2,056,377
FD049 Donated Funds	**4,463,379**	**1,274,450**	**3,188,929**
Salaries	0	254,489	(254,489)
Benefits	0	67,081	(67,081)
Payments to Suppliers	0	472,588	(472,588)
Purchased Services	0	50,801	(50,801)
Travel	0	145,602	(145,602)
Utilities	0	148	(148)
Other	4,463,379	283,742	4,179,637
FD050 WSU Foundation	**432**	**0**	**432**
Other	432	0	432
FD053 Agency Accounts	**85,100**	**(242)**	**85,342**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	(242)	242
Purchased Services	0	0	0
Travel	0	0	0
Other	85,100	0	85,100
FD055 Associated Students Auxiliary Accounts	**4,781,588**	**3,743,765**	**1,037,823**
Salaries	0	1,512,286	(1,512,286)
Benefits	0	436,988	(436,988)
Payments to Suppliers	0	829,171	(829,171)
Purchased Services	0	273,770	(273,770)
Travel	0	180,571	(180,571)
Utilities	0	1,256	(1,256)
Other	4,781,588	509,723	4,271,866
FD056 Chinook Student Center	**2,296,058**	**1,741,270**	**554,789**
Salaries	0	813,267	(813,267)
Benefits	0	189,119	(189,119)
Payments to Suppliers	0	527,078	(527,078)
Purchased Services	0	26,337	(26,337)
Travel	0	207	(207)
Utilities	0	113,677	(113,677)
Other	2,296,058	71,584	2,224,474
FD058 ESF Cultural Center	**63,172**	**66,051**	**(2,879)**
Salaries	0	33,599	(33,599)
Benefits	0	13,165	(13,165)
Payments to Suppliers	0	16,432	(16,432)
Purchased Services	0	(1,467)	1,467
Utilities	0	0	0
Other	63,172	4,322	58,850
FD059 Compton Union Building	**4,712,336**	**2,614,430**	**2,097,906**
Salaries	0	1,496,550	(1,496,550)
Benefits	0	435,917	(435,917)
Payments to Suppliers	0	396,959	(396,959)
Purchased Services	0	104,510	(104,510)
Travel	0	2,003	(2,003)
Utilities	0	34,475	(34,475)
Other	4,712,336	144,017	4,568,319
FD060 Student Recreation Center	**10,264,927**	**6,103,852**	**4,161,075**
Salaries	0	2,783,291	(2,783,291)
Benefits	0	523,829	(523,829)
Payments to Suppliers	0	1,645,145	(1,645,145)
Purchased Services	0	561,942	(561,942)
Travel	0	306,962	(306,962)
Utilities	0	215,296	(215,296)
Other	10,264,927	67,388	10,197,539
FD062 Other Enterprises Accounts	**24,162,436**	**16,230,859**	**7,931,578**
Salaries	0	8,925,612	(8,925,612)
Benefits	0	2,870,910	(2,870,910)
Payments to Suppliers	0	3,293,721	(3,293,721)
Purchased Services	0	278,267	(278,267)
Travel	0	28,734	(28,734)
Utilities	0	(2,237)	2,237
Other	24,162,436	835,852	23,326,584
FD063 Housing and Dining Services	**58,057,064**	**56,059,355**	**1,997,709**
Salaries	0	17,852,424	(17,852,424)
Benefits	0	6,013,679	(6,013,679)
Payments to Suppliers	0	18,719,091	(18,719,091)
Purchased Services	0	1,577,483	(1,577,483)
Travel	0	89,980	(89,980)
Utilities	0	4,210,896	(4,210,896)
Other	58,057,064	7,595,802	50,461,262
FD180 Registered Student Organizations	**3,063,293**	**1,166,924**	**1,896,369**
Salaries	0	4,924	(4,924)
Benefits	0	103	(103)
Payments to Suppliers	0	1,096,980	(1,096,980)
Purchased Services	0	4,798	(4,798)
Travel	0	52,468	(52,468)
Utilities	0	981	(981)
Other	3,063,293	6,669	3,056,624
FD199 Housing & Dining Capital Reserve	**7,473,457**	**11,036**	**7,462,421**
Payments to Suppliers	0	11,036	(11,036)
Other	7,473,457	0	7,473,457
FD200 Housing & Dining Capital Asset Fund	**2,804,951**	**0**	**2,804,951**
Other	2,804,951	0	2,804,951
Non-Core Funds Subtotal	**124,288,424**	**90,316,503**	**33,971,921**
Grand Total	**135,156,093**	**98,014,150**	**37,141,943**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,633,050**	**7,300,308**	**3,332,742**
Salaries	6,379,557	4,714,350	1,665,207
Benefits	1,565,897	1,571,818	(5,922)
Payments to Suppliers	2,287,238	537,628	1,749,610
Purchased Services	35,939	120,058	(84,119)
Travel	84,948	80,778	4,171
Utilities	228,764	229,999	(1,235)
Other	50,706	45,677	5,029
FD076 Indirect Cost Recovery	**254,902**	**11,592**	**243,310**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	254,902	9,767	245,135
Purchased Services	0	703	(703)
Travel	0	1,122	(1,122)
Utilities	0	0	0
Other	0	0	0
FD080 Admin Fee and Interest	**132,246**	**120,273**	**11,973**
Salaries	77,836	80,786	(2,951)
Benefits	21,802	21,809	(7)
Payments to Suppliers	23,835	12,821	11,014
Purchased Services	0	603	(603)
Travel	8,000	3,530	4,470
Utilities	0	0	0
Other	773	724	50
Core Funds Subtotal	**11,020,198**	**7,432,173**	**3,588,025**
FD026 Dedicated Local Accounts	**2,832,419**	**1,643,649**	**1,188,771**
Salaries	0	490,267	(490,267)
Benefits	0	154,477	(154,477)
Payments to Suppliers	0	948,104	(948,104)
Purchased Services	0	38,792	(38,792)
Travel	0	7,642	(7,642)
Utilities	0	61	(61)
Other	2,832,419	4,306	2,828,113
FD049 Donated Funds	**4,748,238**	**1,456,363**	**3,291,875**
Salaries	0	277,966	(277,966)
Benefits	0	74,355	(74,355)
Payments to Suppliers	0	487,185	(487,185)
Purchased Services	0	74,926	(74,926)
Travel	0	253,279	(253,279)
Utilities	0	0	(0)
Other	4,748,238	288,653	4,459,585
FD050 WSU Foundation	**16,849**	**0**	**16,849**
Other	16,849	0	16,849
FD053 Agency Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliary Accounts	**4,179,007**	**3,736,748**	**442,259**
Salaries	0	1,578,401	(1,578,401)
Benefits	0	448,393	(448,393)
Payments to Suppliers	0	780,674	(780,674)
Purchased Services	0	251,715	(251,715)
Travel	0	174,138	(174,138)
Utilities	0	752	(752)
Other	4,179,007	502,676	3,676,331
FD056 Chinook Student Center	**2,108,511**	**1,528,518**	**579,993**
Salaries	0	616,028	(616,028)
Benefits	0	115,230	(115,230)
Payments to Suppliers	0	560,416	(560,416)
Purchased Services	0	2,761	(2,761)
Travel	0	0	0
Utilities	0	155,280	(155,280)
Other	2,108,511	78,803	2,029,709
FD058 ESF Cultural Center	**97.865**	**98,012**	**(148)**
Salaries	0	62,513	(62,513)
Benefits	0	20,042	(20,042)
Payments to Suppliers	0	9,512	(9,512)
Purchased Services	0	1,447	(1,447)
Utilities	0	0	(0)
Other	97,865	4,497	93,367
FD059 Compton Union Building	**5,207,140**	**2,866,314**	**2,340,826**
Salaries	0	1,667,433	(1,667,433)
Benefits	0	501,965	(501,965)
Payments to Suppliers	0	567,624	(567,624)
Purchased Services	0	44,906	(44,906)
Travel	0	2,267	(2,267)
Utilities	0	26,889	(26,889)
Other	5,207,140	55,230	5,151,911
FD060 Student Recreation Center	**10,665,547**	**6,403,736**	**4,261,811**
Salaries	0	2,994,349	(2,994,349)
Benefits	0	622,475	(622,475)
Payments to Suppliers	0	1,921,481	(1,921,481)
Purchased Services	0	364,194	(364,194)
Travel	0	252,420	(252,420)
Utilities	0	168,850	(168,850)
Other	10,665,547	79,968	10,585,579
FD062 Other Enterprises Accounts	**24,160,880**	**17,228,432**	**6,932,449**
Salaries	0	9,723,733	(9,723,733)
Benefits	0	3,156,106	(3,156,106)
Payments to Suppliers	0	3,181,141	(3,181,141)
Purchased Services	0	271,964	(271,964)
Travel	0	39,456	(39,456)
Utilities	0	(2,887)	2,887
Other	24,160,880	858,919	23,301,961
FD063 Housing and Dining Services	**66,634,577**	**62,416,109**	**4,218,468**
Salaries	0	19,688,143	(19,688,143)
Benefits	0	6,563,992	(6,563,992)
Payments to Suppliers	0	20,319,285	(20,319,285)
Purchased Services	0	2,576,812	(2,576,812)
Travel	0	123,177	(123,177)
Utilities	0	4,317,254	(4,317,254)
Other	66,634,577	8,827,447	57,807,130
FD180 Registered Student Organizations	**3,420,274**	**1,308,391**	**2,111,883**
Salaries	0	6,608	(6,608)
Benefits	0	117	(117)
Payments to Suppliers	0	1,060,789	(1,060,789)
Purchased Services	0	35,388	(35,388)
Travel	0	87,916	(87,916)
Utilities	0	1,063	(1,063)
Other	3,420,274	116,510	3,303,764
FD199 Housing & Dining Capital Reserve	**5,909,359**	**0**	**5,909,359**
Payments to Suppliers	0	0	0
Other	5,909,359	0	5,909,359
FD200 Housing & Dining Capital Asset Fund	**4,658,776**	**0**	**4,658,776**
Other	4,658,776	0	4,658,776
Non-Core Funds Subtotal	**134,639,442**	**98,686,271**	**35,953,171**
Grand Total	**145,659,640**	**106,118,444**	**39,541,196**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,809,538**	**7,501,844**	**3,307,694**
Salaries	6,398,106	4,809,372	1,588,735
Benefits	1,576,270	1,582,602	(6,332)
Payments to Suppliers	2,286,037	614,559	1,671,478
Purchased Services	232,590	210,854	21,736
Travel	90,004	63,646	26,358
Utilities	175,848	175,016	832
Other	50,682	45,796	4,887
FD076 Indirect Cost Recovery	**277,728**	**8,204**	**269,525**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	276,582	7,057	269,525
Purchased Services	15	15	0
Travel	1,132	1,132	0
Utilities	0	0	0
Other	0	0	0
FD080 Admin Fee and Interest	**137,258**	**122,708**	**14,549**
Salaries	84,920	84,758	162
Benefits	23,531	23,531	0
Payments to Suppliers	18,962	6,981	11,981
Purchased Services	750	750	0
Travel	8,359	5,953	2,406
Utilities	0	0	0
Other	736	736	0
Core Funds Subtotal	**11,224,524**	**7,632,756**	**3,591,768**
FD026 Dedicated Local Accounts	**2,288,785**	**1,187,406**	**1,101,379**
Salaries	0	480,337	(480,337)
Benefits	0	154,570	(154,570)
Payments to Suppliers	0	509,462	(509,462)
Purchased Services	0	30,894	(30,894)
Travel	0	3,921	(3,921)
Utilities	0	3,801	(3,801)
Other	2,288,785	4,420	2,284,365
FD049 Donated Funds	**4,721,360**	**1,421,183**	**3,300,176**
Salaries	0	257,139	(257,139)
Benefits	0	99,406	(99,406)
Payments to Suppliers	0	553,171	(553,171)
Purchased Services	0	115,910	(115,910)
Travel	0	181,150	(181,150)
Utilities	0	352	(352)
Other	4,721,360	214,054	4,507,305
FD050 WSU Foundation	**873**	**0**	**873**
Other	873	0	873
FD053 Agency Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliary Accounts	**4,494,287**	**3,906,223**	**588,064**
Salaries	0	1,652,389	(1,652,389)
Benefits	0	477,391	(477,391)
Payments to Suppliers	0	808,102	(808,102)
Purchased Services	0	278,649	(278,649)
Travel	0	195,016	(195,016)
Utilities	0	2,936	(2,936)
Other	4,494,287	491,740	4,002,547
FD056 Chinook Student Center	**2,217,602**	**1,335,193**	**882,409**
Salaries	0	568,110	(568,110)
Benefits	0	102,563	(102,563)
Payments to Suppliers	0	430,533	(430,533)
Purchased Services	0	7,612	(7,612)
Travel	0	0	0
Utilities	0	142,216	(142,216)
Other	2,217,602	84,159	2,133,444
FD058 ESF Cultural Center	**124,142**	**123,932**	**210**
Salaries	0	71,747	(71,747)
Benefits	0	27,463	(27,463)
Payments to Suppliers	0	20,474	(20,474)
Purchased Services	0	56	(56)
Utilities	0	229	(229)
Other	124,142	3,963	120,178
FD059 Compton Union Building	**6,572,112**	**2,924,672**	**3,647,440**
Salaries	0	1,770,280	(1,770,280)
Benefits	0	522,284	(522,284)
Payments to Suppliers	0	266,537	(266,537)
Purchased Services	0	229,739	(229,739)
Travel	0	3,584	(3,584)
Utilities	0	44,149	(44,149)
Other	6,572,112	88,100	6,484,012
FD060 Student Recreation Center	**10,657,153**	**5,898,629**	**4,758,524**
Salaries	0	3,069,671	(3,069,671)
Benefits	0	632,249	(632,249)
Payments to Suppliers	0	1,363,169	(1,363,169)
Purchased Services	0	227,224	(227,224)
Travel	0	325,946	(325,946)
Utilities	0	171,072	(171,072)
Other	10,657,153	109,296	10,547,857
FD062 Other Enterprises Accounts	**24,514,880**	**18,186,893**	**6,327,987**
Salaries	0	10,077,053	(10,077,053)
Benefits	0	3,246,205	(3,246,205)
Payments to Suppliers	0	3,670,549	(3,670,549)
Purchased Services	0	150,985	(150,985)
Travel	0	41,558	(41,558)
Utilities	0	31,134	(31,134)
Other	24,514,880	969,410	23,545,470
FD063 Housing and Dining Services	**74,489,264**	**63,764,291**	**10,724,973**
Salaries	0	21,701,170	(21,701,170)
Benefits	0	7,116,512	(7,116,512)
Payments to Suppliers	0	19,510,204	(19,510,204)
Purchased Services	0	1,639,006	(1,639,006)
Travel	0	72,051	(72,051)
Utilities	0	4,375,851	(4,375,851)
Other	74,489,264	9,349,497	65,139,767
FD180 Registered Student Organizations	**3,612,865**	**1,387,364**	**2,225,501**
Salaries	0	7,134	(7,134)
Benefits	0	189	(189)
Payments to Suppliers	0	893,805	(893,805)
Purchased Services	0	136,124	(136,124)
Travel	0	162,220	(162,220)
Utilities	0	1,130	(1,130)
Other	3,612,865	186,762	3,426,103
FD199 Housing & Dining Capital Reserve	**6,410,676**	**0**	**6,410,676**
Payments to Suppliers	0	0	0
Other	6,410,676	0	6,410,676
FD200 Housing & Dining Capital Asset Fund	**6,462,943**	**0**	**6,462,943**
Other	6,462,943	0	6,462,943
Non-Core Funds Subtotal	**146,566,941**	**100,135,786**	**46,431,155**
Grand Total	**157,791,465**	**107,768,542**	**50,022,923**

Graduate School

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	1,953,015	508,580	2,461,595
Indirect Cost Recovery	825,541	116,821	942,362
Admin Fee and Interest	44,390	15,013	59,403
Core Funds Subtotal	**2,822,946**	**640,414**	**3,463,360**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,431,971**	**1,955,576**	**2,476,395**
Salaries	1,649,631	1,499,829	149,801
Benefits	396,074	396,125	(51)
Payments to Suppliers	2,386,267	24,966	2,361,300
Purchased Services	0	14,310	(14,310)
Travel	0	1,077	(1,077)
Utilities	0	9	(9)
Other	0	19,259	(19,259)
FD076 Indirect Cost Recovery	**2,009,829**	**707,300**	**1,302,529**
Salaries	745,002	578,515	166,487
Benefits	126,188	125,553	635
Payments to Suppliers	1,138,639	0	1,138,639
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	0	3,232	(3,232)
FD080 Admin Fee and Interest	**55,218**	**55,443**	**(225)**
Salaries	41,778	41,778	(0)
Benefits	13,438	13,438	0
Payments to Suppliers	2	0	2
Other	0	226	(226)
Core Funds Subtotal	**6,497,018**	**2,718,319**	**3,778,700**
FD026 Dedicated Local Accounts	**63,312**	**4,877**	**58,435**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	387	(387)
Purchased Services	0	4,490	(4,490)
Travel	0	0	0
Other	63,312	0	63,312
FD028 University Stores Accounts	**64**	**0**	**64**
Other	64	0	64
FD049 Donated Funds	**1,138,083**	**353,747**	**784,336**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	6,723	(6,723)
Purchased Services	0	0	0
Travel	0	0	0
Other	1,138,083	347,023	791,059
FD050 WSU Foundation	**3,317**	**0**	**3,317**
Other	3,317	0	3,317
FD062 Other Enterprises Accounts	**602,657**	**173,932**	**428,726**
Salaries	0	106,221	(106,221)
Benefits	0	45,064	(45,064)
Payments to Suppliers	0	20,726	(20,726)
Purchased Services	0	228	(228)
Utilities	0	575	(575)
Other	602,657	1,117	601,540
Non-Core Funds Subtotal	**1,807,433**	**532,555**	**1,274,877**
Grand Total	**8,304,451**	**3,250,874**	**5,053,577**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,619,671**	**1,917,144**	**2,702,527**
Salaries	1,738,763	1,422,258	316,504
Benefits	368,166	368,166	(0)
Payments to Suppliers	2,486,541	102,423	2,384,118
Purchased Services	6,693	6,693	0
Travel	6,520	3,415	3,105
Utilities	4	4	0
Other	12,985	14,185	(1,200)
FD076 Indirect Cost Recovery	**2,212,733**	**735,149**	**1,477,584**
Salaries	943,548	609,385	334,163
Benefits	119,561	118,807	754
Payments to Suppliers	1,142,776	867	1,141,909
Purchased Services	0	0	0
Travel	0	0	0
Utilities	1	1	0
Other	6,846	6,089	758
FD080 Admin Fee and Interest	**55,047**	**54,804**	**242**
Salaries	41,141	40,977	164
Benefits	13,417	13,417	0
Payments to Suppliers	3	0	3
Other	485	410	75
Core Funds Subtotal	**6,887,450**	**2,707,097**	**4,180,353**
FD026 Dedicated Local Accounts	**70,816**	**6,376**	**64,440**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	6,016	(6,016)
Purchased Services	0	0	0
Travel	0	0	0
Other	70,816	360	70,456
FD028 University Stores Accounts	**64**	**0**	**64**
Other	64	0	64
FD049 Donated Funds	**1,193,103**	**329,567**	**863,535**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	17,736	(17,736)
Purchased Services	0	124	(124)
Travel	0	14,697	(14,697)
Other	1,193,103	297,010	896,092
FD050 WSU Foundation	**(4,000)**	**(190)**	**(3,810)**
Other	(4,000)	(190)	(3,810)
FD062 Other Enterprises Accounts	**625,234**	**157,121**	**468,113**
Salaries	0	111,700	(111,700)
Benefits	0	39,982	(39,982)
Payments to Suppliers	0	2,189	(2,189)
Purchased Services	0	360	(360)
Utilities	0	16	(16)
Other	625,234	2,874	622,360
Non-Core Funds Subtotal	**1,885,217**	**492,874**	**1,392,343**
Grand Total	**8,772,667**	**3,199,971**	**5,572,696**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**5,139,231**	**2,464,269**	**2,674,962**
Salaries	1,792,153	1,653,389	138,764
Benefits	472,845	472,845	0
Payments to Suppliers	2,656,079	123,477	2,532,602
Purchased Services	189,561	189,561	0
Travel	10,288	8,964	1,324
Utilities	13	3	10
Other	18,293	16,030	2,263
FD076 Indirect Cost Recovery	**2,289,560**	**779,069**	**1,510,490**
Salaries	658,394	628,065	30,329
Benefits	109,623	109,623	0
Payments to Suppliers	1,514,085	35,127	1,478,958
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	7,458	6,255	1,203
FD080 Admin Fee and Interest	**57,074**	**56,907**	**167**
Salaries	41,366	41,366	(0)
Benefits	15,127	15,127	0
Payments to Suppliers	167	0	167
Other	413	414	(1)
Core Funds Subtotal	**7,485,864**	**3,300,245**	**4,185,619**
FD026 Dedicated Local Accounts	**81,465**	**4,116**	**77,349**
Salaries	0	0	0
Benefits	0	(7,160)	7,160
Payments to Suppliers	0	8,761	(8,761)
Purchased Services	0	1,371	(1,371)
Travel	0	0	0
Other	81,465	1,143	80,322
FD028 University Stores Accounts	**64**	**0**	**64**
Other	64	0	64
FD049 Donated Funds	**1,298,115**	**394,876**	**903,239**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	22,140	(22,140)
Purchased Services	0	3,925	(3,925)
Travel	0	44,464	(44,464)
Other	1,298,115	324,347	973,768
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD062 Other Enterprises Accounts	**632,018**	**198,171**	**433,848**
Salaries	0	135,335	(135,335)
Benefits	0	46,730	(46,730)
Payments to Suppliers	0	14,289	(14,289)
Purchased Services	0	727	(727)
Utilities	0	13	(13)
Other	632,018	1,076	630,942
Non-Core Funds Subtotal	**2,011,662**	**597,163**	**1,414,500**
Grand Total	**9,497,526**	**3,897,407**	**5,600,119**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,983,638**	**2,276,365**	**2,707,273**
Salaries	1,644,490	1,625,904	18,586
Benefits	527,334	527,334	0
Payments to Suppliers	2,764,489	83,669	2,680,819
Purchased Services	14,979	14,979	0
Travel	14,857	8,232	6,625
Utilities	5	3	2
Other	17,485	16,244	1,241
FD076 Indirect Cost Recovery	**2,360,836**	**780,680**	**1,580,156**
Salaries	593,310	544,880	48,430
Benefits	114,344	114,344	0
Payments to Suppliers	1,538,173	11,831	1,526,342
Purchased Services	97,500	97,500	0
Travel	10,741	6,698	4,042
Utilities	0	0	0
Other	6,768	5,426	1,342
FD080 Admin Fee and Interest	**56,941**	**56,773**	**168**
Salaries	42,220	42,220	0
Benefits	14,131	14,131	0
Payments to Suppliers	167	0	167
Other	424	422	2
Core Funds Subtotal	**7,401,415**	**3,113,818**	**4,287,597**
FD026 Dedicated Local Accounts	**78,089**	**185**	**77,904**
Salaries	0	0	0
Benefits	0	8	(8)
Payments to Suppliers	0	37	(37)
Purchased Services	0	0	0
Travel	0	0	0
Other	78,089	140	77,949
FD028 University Stores Accounts	**64**	**0**	**64**
Other	64	0	64
FD049 Donated Funds	**1,349,263**	**376,973**	**972,290**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	11,908	(11,908)
Purchased Services	0	0	0
Travel	0	54,159	(54,159)
Other	1,349,263	310,906	1,038,357
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD062 Other Enterprises Accounts	**521,395**	**40,841**	**480,553**
Salaries	0	30,664	(30,664)
Benefits	0	984	(984)
Payments to Suppliers	0	7,453	(7,453)
Purchased Services	0	800	(800)
Utilities	0	7	(7)
Other	521,395	934	520,461
Non-Core Funds Subtotal	**1,948,811**	**418,000**	**1,530,811**
Grand Total	**9,350,226**	**3,531,818**	**5,818,408**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**5,351,097**	**2,483,195**	**2,867,902**
Salaries	1,916,409	1,788,936	127,473
Benefits	559,873	559,873	0
Payments to Suppliers	2,807,119	83,131	2,723,988
Purchased Services	15,600	14,148	1,452
Travel	33,226	19,421	13,805
Utilities	5	2	3
Other	18,864	17,684	1,181
FD076 Indirect Cost Recovery	**2,356,077**	**677,945**	**1,678,132**
Salaries	637,947	546,987	90,960
Benefits	122,924	122,924	0
Payments to Suppliers	1,586,857	714	1,586,143
Purchased Services	0	0	0
Travel	2,005	1,885	121
Utilities	0	0	0
Other	6,344	5,436	908
FD080 Admin Fee and Interest	**57,528**	**57,360**	**168**
Salaries	43,139	43,139	0
Benefits	13,789	13,789	0
Payments to Suppliers	168	0	168
Other	431	431	0
Core Funds Subtotal	**7,764,702**	**3,218,499**	**4,546,203**
FD026 Dedicated Local Accounts	**234,604**	**88,366**	**146,238**
Salaries	0	0	0
Benefits	0	85,524	(85,524)
Payments to Suppliers	0	2,351	(2,351)
Purchased Services	0	0	0
Travel	0	89	(89)
Other	234,604	402	234,202
FD028 University Stores Accounts	**64**	**0**	**64**
Other	64	0	64
FD049 Donated Funds	**1,536,467**	**458,909**	**1,077,557**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	28,791	(28,791)
Purchased Services	0	189	(189)
Travel	0	40,683	(40,683)
Other	1,536,467	389,247	1,147,220
FD050 WSU Foundation	**30,000**	**0**	**30,000**
Other	30,000	0	30,000
FD062 Other Enterprises Accounts	**619,088**	**54,350**	**564,739**
Salaries	0	31,599	(31,599)
Benefits	0	1,184	(1,184)
Payments to Suppliers	0	19,836	(19,836)
Purchased Services	0	904	(904)
Utilities	0	1	(1)
Other	619,088	825	618,263
Non-Core Funds Subtotal	**2,420,223**	**601,625**	**1,818,598**
Grand Total	**10,184,925**	**3,820,124**	**6,364,800**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**3,313,019**	**2,359,665**	**953,355**
Salaries	1,780,177	1,720,761	59,417
Benefits	549,377	549,377	0
Payments to Suppliers	928,799	35,393	893,406
Purchased Services	31,483	31,223	259
Travel	5,636	5,895	(259)
Utilities	5	1	4
Other	17,542	17,014	528
FD076 Indirect Cost Recovery	**1,249,122**	**811,945**	**437,177**
Salaries	684,097	656,827	27,270
Benefits	143,665	143,665	0
Payments to Suppliers	407,259	839	406,419
Purchased Services	0	0	0
Travel	7,168	4,047	3,121
Utilities	0	0	0
Other	6,934	6,566	368
FD080 Admin Fee and Interest	**58,918**	**58,774**	**143**
Salaries	43,800	43,800	0
Benefits	14,536	14,536	0
Payments to Suppliers	143	0	143
Other	438	438	0
Core Funds Subtotal	**4,621,059**	**3,230,384**	**1,390,675**
FD026 Dedicated Local Accounts	**154,930**	**75,115**	**79,815**
Salaries	0	1,200	(1,200)
Benefits	0	67,618	(67,618)
Payments to Suppliers	0	3,910	(3,910)
Purchased Services	0	540	(540)
Travel	0	1,494	(1,494)
Other	154,930	353	154,577
FD028 University Stores Accounts	**64**	**0**	**64**
Other	64	0	64
FD049 Donated Funds	**1,631,931**	**404,643**	**1,227,288**
Salaries	0	3,877	(3,877)
Benefits	0	357	(357)
Payments to Suppliers	0	20,320	(20,320)
Purchased Services	0	195	(195)
Travel	0	46,588	(46,588)
Other	1,631,931	333,307	1,298,624
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD062 Other Enterprises Accounts	**692,665**	**78,588**	**614,076**
Salaries	0	25,149	(25,149)
Benefits	0	735	(735)
Payments to Suppliers	0	49,943	(49,943)
Purchased Services	0	562	(562)
Utilities	0	4	(4)
Other	692,665	2,195	690,470
Non-Core Funds Subtotal	2,479,590	558,346	1,921,244
Grand Total	**7,100,649**	**3,788,730**	**3,311,919**

International Programs

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	1,687,513	588,267	2,275,780
Indirect Cost Recovery	0	5,000	5,000
Admin Fee and Interest	0	0	0
Core Funds Subtotal	**1,687,513**	**593,267**	**2,280,780**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,227,037**	**2,267,039**	**1,959,999**
Salaries	1,350,836	1,547,381	(196,545)
Benefits	604,918	605,458	(540)
Payments to Suppliers	2,271,283	80,218	2,191,065
Purchased Services	0	8,612	(8,612)
Travel	0	683	(683)
Utilities	0	500	(500)
Other	0	24,187	(24,187)
FD076 Indirect Cost Recovery	**253,663**	**142,069**	**111,594**
Salaries	0	20,964	(20,964)
Benefits	2,495	2,345	150
Payments to Suppliers	251,168	108,912	142,256
Purchased Services	0	9,818	(9,818)
Travel	0	0	0
Utilities	0	61	(61)
Other	0	(31)	31
Core Funds Subtotal	**4,480,700**	**2,409,108**	**2,071,592**
FD026 Dedicated Local Accounts	**(348,703)**	**2,208,858**	**(2,557,561)**
Salaries	0	1,391,279	(1,391,279)
Benefits	0	484,970	(484,970)
Payments to Suppliers	0	89,883	(89,883)
Purchased Services	0	121,003	(121,003)
Travel	0	3,029	(3,029)
Utilities	0	1,746	(1,746)
Other	(348,703)	116,948	(465,652)
FD049 Donated Funds	**508,993**	**8,693**	**500,301**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	3,060	(3,060)
Purchased Services	0	449	(449)
Travel	0	0	0
Utilities	0	61	(61)
Other	508,993	5,123	503,871
FD050 WSU Foundation	**3,413**	**42**	**3,371**
Other	3,413	42	3,371
FD053 Agency Accounts	**(166,980)**	**2,602,108**	**(2,769,089)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	16,344	(16,344)
Purchased Services	0	0	0
Travel	0	2,965	(2,965)
Utilities	0	0	0
Other	(166,980)	2,582,800	(2,749,780)
FD088 Fiduciary Activities	**(182,846)**	**0**	**(182,846)**
Other	(182,846)	0	(182,846)
Non-Core Funds Subtotal	**(186,123)**	**4,819,701**	**(5,005,824)**
Grand Total	**4,294,577**	**7,228,809**	**(2,934,231)**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,201,355**	**2,277,053**	**1,924,302**
Salaries	959,265	1,476,966	(517,701)
Benefits	533,129	533,219	(90)
Payments to Suppliers	2,738,943	197,521	2,541,422
Purchased Services	(8,612)	166	(8,778)
Travel	3,317	53,966	(50,649)
Utilities	(500)	799	(1,299)
Other	(24,187)	14,416	(38,603)
FD076 Indirect Cost Recovery	**146,079**	**(66,343)**	**212,422**
Salaries	(20,964)	0	(20,964)
Benefits	150	0	150
Payments to Suppliers	176,741	(76,218)	252,959
Purchased Services	(9,818)	7,180	(16,998)
Travel	0	2,634	(2,634)
Utilities	(61)	60	(121)
Other	31	0	31
Core Funds Subtotal	**4,347,434**	**2,210,710**	**2,136,723**
FD026 Dedicated Local Accounts	**(734,607)**	**2,674,933**	**(3,409,541)**
Salaries	0	1,302,850	(1,302,850)
Benefits	0	426,033	(426,033)
Payments to Suppliers	0	180,261	(180,261)
Purchased Services	0	24,112	(24,112)
Travel	0	27,359	(27,359)
Utilities	0	2,656	(2,656)
Other	(734,607)	711,662	(1,446,270)
FD049 Donated Funds	**572,715**	**19,970**	**552,744**
Salaries	0	279	(279)
Benefits	0	79	(79)
Payments to Suppliers	0	7,701	(7,701)
Purchased Services	0	1,022	(1,022)
Travel	0	1,939	(1,939)
Utilities	0	60	(60)
Other	572,715	8,890	563,824
FD050 WSU Foundation	**(80)**	**(2)**	**(79)**
Other	(80)	(2)	(79)
FD053 Agency Accounts	**3,478,999**	**5,492,998**	**(2,013,999)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	5,035	(5,035)
Purchased Services	0	1,041,684	(1,041,684)
Travel	0	53,911	(53,911)
Utilities	0	0	0
Other	3,478,999	4,392,368	(913,369)
FD088 Fiduciary Activities	**(182,846)**	**0**	**(182,846)**
Other	(182,846)	0	(182,846)
Non-Core Funds Subtotal	**3,134,180**	**8,187,900**	**(5,053,720)**
Grand Total	**7,481,614**	**10,398,610**	**(2,916,997)**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,671,941**	**3,280,637**	**1,391,304**
Salaries	1,155,510	2,054,025	(898,515)
Benefits	762,721	762,832	(111)
Payments to Suppliers	2,843,974	302,952	2,541,022
Purchased Services	(8,778)	10,385	(19,163)
Travel	(41,584)	129,717	(171,301)
Utilities	(1,299)	599	(1,898)
Other	(38,603)	20,128	(58,731)
FD076 Indirect Cost Recovery	**229,550**	**39,465**	**190,085**
Salaries	(20,964)	200	(21,164)
Benefits	167	16	150
Payments to Suppliers	270,070	26,836	243,234
Purchased Services	(16,998)	6,979	(23,977)
Travel	(2,634)	5,367	(8,002)
Utilities	(121)	63	(185)
Other	31	2	29
Core Funds Subtotal	**4,901,491**	**3,320,102**	**1,581,389**
FD026 Dedicated Local Accounts	**(1,184,461)**	**3,473,696**	**(4,658,157)**
Salaries	0	1,021,829	(1,021,829)
Benefits	0	342,050	(342,050)
Payments to Suppliers	0	637,458	(637,458)
Purchased Services	0	916,611	(916,611)
Travel	0	65,376	(65,376)
Utilities	0	3,904	(3,904)
Other	(1,184,461)	486,468	(1,670,930)
FD049 Donated Funds	**645,024**	**68,867**	**576,157**
Salaries	0	8,865	(8,865)
Benefits	0	2,483	(2,483)
Payments to Suppliers	0	10,152	(10,152)
Purchased Services	0	13,448	(13,448)
Travel	0	4,450	(4,450)
Utilities	0	60	(60)
Other	645,024	29,409	615,615
FD050 WSU Foundation	**(40)**	**0**	**(40)**
Other	(40)	0	(40)
FD053 Agency Accounts	**4,579,145**	**5,816,902**	**(1,237,757)**
Salaries	0	12,179	(12,179)
Benefits	0	4,320	(4,320)
Payments to Suppliers	0	4,943	(4,943)
Purchased Services	0	1,483,153	(1,483,153)
Travel	0	230,942	(230,942)
Utilities	0	0	0
Other	4,579,145	4,081,365	497,780
FD088 Fiduciary Activities	**(182,846)**	**0**	**(182,846)**
Other	(182,846)	0	(182,846)
Non-Core Funds Subtotal	**3,856,821**	**9,359,465**	**(5,502,644)**
Grand Total	**8,758,312**	**12,679,567**	**(3,921,255)**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,297,135**	**3,747,440**	**549,695**
Salaries	1,231,595	2,315,176	(1,083,581)
Benefits	814,041	821,006	(6,964)
Payments to Suppliers	2,502,592	405,386	2,097,206
Purchased Services	(19,163)	47,934	(67,097)
Travel	(171,301)	134,973	(306,274)
Utilities	(1,898)	566	(2,463)
Other	(58,731)	22,399	(81,130)
FD076 Indirect Cost Recovery	**209,722**	**25,701**	**184,021**
Salaries	(21,164)	1,149	(22,314)
Benefits	489	339	150
Payments to Suppliers	262,532	8,680	253,853
Purchased Services	(23,977)	10,231	(34,208)
Travel	(8,002)	5,230	(13,232)
Utilities	(185)	61	(245)
Other	29	11	17
Core Funds Subtotal	**4,506,858**	**3,773,141**	**733,717**
FD026 Dedicated Local Accounts	**(2,480,311)**	**1,778,789**	**(4,259,101)**
Salaries	0	714,602	(714,602)
Benefits	0	294,484	(294,484)
Payments to Suppliers	0	182,310	(182,310)
Purchased Services	0	15,900	(15,900)
Travel	0	32,112	(32,112)
Utilities	0	3,759	(3,759)
Other	(2,480,311)	535,623	(3,015,934)
FD049 Donated Funds	**647,242**	**82,091**	**565,151**
Salaries	0	4,633	(4,633)
Benefits	0	598	(598)
Payments to Suppliers	0	19,352	(19,352)
Purchased Services	0	18,069	(18,069)
Travel	0	29,353	(29,353)
Utilities	0	60	(60)
Other	647,242	10,026	637,216
FD050 WSU Foundation	**(40)**	**0**	**(40)**
Other	(40)	0	(40)
FD053 Agency Accounts	**5,245,340**	**6,420,154**	**(1,174,814)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	94,240	(94,240)
Purchased Services	0	1,098,955	(1,098,955)
Travel	0	285,577	(285,577)
Utilities	0	0	0
Other	5,245,340	4,941,382	303,958
FD088 Fiduciary Activities	**(182,846)**	**0**	**(182,846)**
Other	(182,846)	0	(182,846)
Non-Core Funds Subtotal	**3,229,384**	**8,281,035**	**(5,051,651)**
Grand Total	**7,736,241**	**12,054,175**	**(4,317,934)**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**3,295,086**	**3,262,520**	**32,566**
Salaries	954,585	2,101,133	(1,146,547)
Benefits	748,650	762,133	(13,482)
Payments to Suppliers	2,048,815	133,968	1,914,848
Purchased Services	(67,097)	138,502	(205,599)
Travel	(306,274)	105,929	(412,203)
Utilities	(2,463)	543	(3,006)
Other	(81,130)	20,315	(101,445)
FD076 Indirect Cost Recovery	**174,405**	**38,957**	**135,448**
Salaries	(22,314)	11,394	(33,708)
Benefits	3,379	3,229	150
Payments to Suppliers	262,534	17,820	244,714
Purchased Services	(34,208)	1,460	(35,668)
Travel	(13,232)	4,880	(18,112)
Utilities	(245)	60	(306)
Other	(21,510)	114	(21,624)
Core Funds Subtotal	**3,469,491**	**3,301,478**	**168,013**
FD026 Dedicated Local Accounts	**(2,236,676)**	**1,725,757**	**(3,962,433)**
Salaries	0	685,836	(685,836)
Benefits	0	261,627	(261,627)
Payments to Suppliers	0	111,660	(111,660)
Purchased Services	0	38,389	(38,389)
Travel	0	36,748	(36,748)
Utilities	0	3,388	(3,388)
Other	(2,236,676)	588,110	(2,824,786)
FD049 Donated Funds	**617,453**	**42,587**	**574,867**
Salaries	0	2,994	(2,994)
Benefits	0	281	(281)
Payments to Suppliers	0	16,871	(16,871)
Purchased Services	0	0	0
Travel	0	2,618	(2,618)
Utilities	0	35	(35)
Other	617,453	19,788	597,665
FD050 WSU Foundation	**(40)**	**0**	**(40)**
Other	(40)	0	(40)
FD053 Agency Accounts	**2,941,725**	**4,575,418**	**(1,633,693)**
Salaries	0	2,500	(2,500)
Benefits	0	401	(401)
Payments to Suppliers	0	33,277	(33,277)
Purchased Services	0	1,515,015	(1,515,015)
Travel	0	259,648	(259,648)
Utilities	0	59	(59)
Other	2,941,725	2,764,517	177,208
FD088 Fiduciary Activities	**(182,846)**	**0**	**(182,846)**
Other	(182,846)	0	(182,846)
Non-Core Funds Subtotal	**1,139,616**	**6,343,761**	**(5,204,146)**
Grand Total	**4,609,107**	**9,645,239**	**(5,036,133)**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**2,385,161**	**2,315,197**	**69,965**
Salaries	1,700,974	1,600,022	100,952
Benefits	563,118	566,450	(3,333)
Payments to Suppliers	51,627	17,268	34,359
Purchased Services	12,822	105,885	(93,063)
Travel	56,620	9,542	47,078
Utilities	0	344	(344)
Other	0	15,685	(15,685)
FD076 Indirect Cost Recovery	**149,474**	**29,379**	**120,094**
Salaries	0	11,712	(11,712)
Benefits	3,196	3,046	150
Payments to Suppliers	146,277	5,021	141,256
Purchased Services	0	2,543	(2,543)
Travel	0	6,881	(6,881)
Utilities	0	60	(60)
Other	0	117	(117)
Core Funds Subtotal	**2,534,635**	**2,344,576**	**190,059**
FD026 Dedicated Local Accounts	**(2,099,660)**	**2,017,535**	**(4,117,194)**
Salaries	0	868,417	(868,417)
Benefits	0	365,702	(365,702)
Payments to Suppliers	0	178,171	(178,171)
Purchased Services	0	41,014	(41,014)
Travel	0	76,609	(76,609)
Utilities	0	3,092	(3,092)
Other	(2,099,660)	484,530	(2,584,189)
FD049 Donated Funds	**615,346**	**62,740**	**552,606**
Salaries	0	154	(154)
Benefits	0	15	(15)
Payments to Suppliers	0	8,675	(8,675)
Purchased Services	0	194	(194)
Travel	0	3,501	(3,501)
Utilities	0	60	(60)
Other	615,346	50,141	565,206
FD050 WSU Foundation	**(40)**	**0**	**(40)**
Other	(40)	0	(40)
FD053 Agency Accounts	**2,674,042**	**3,974,267**	**(1,300,225)**
Salaries	0	(2,500)	2,500
Benefits	0	(401)	401
Payments to Suppliers	0	40,962	(40,962)
Purchased Services	0	1,045,591	(1,045,591)
Travel	0	193,864	(193,864)
Utilities	0	0	0
Other	2,674,042	2,696,752	(22,710)
FD088 Fiduciary Activities	**(182,846)**	**0**	**(182,846)**
Other	(182,846)	0	(182,846)
Non-Core Funds Subtotal	**1,006,843**	**6,054,542**	**(5,047,700)**
Grand Total	**3,541,477**	**8,399,118**	**(4,857,641)**

Enrollment Management

FY27 BUDGET

Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	8,843,795	3,033,634	11,877,429
Indirect Cost Recovery	0	0	0
Admin Fee and Interest	610,654	181,234	791,888
Core Funds Subtotal	**9,454,449**	**3,214,868**	**12,669,317**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**9,819,748**	**8,644,824**	**1,174,924**
Salaries	6,319,811	5,961,339	358,472
Benefits	2,139,858	2,155,521	(15,663)
Payments to Suppliers	1,244,578	213,307	1,031,271
Purchased Services	39,463	124,094	(84,631)
Travel	27,375	3,238	24,137
Utilities	0	10,928	(10,928)
Other	48,664	176,397	(127,733)
FD076 Indirect Cost Recovery	**22,940**	**0**	**22,940**
Payments to Suppliers	22,940	0	22,940
FD080 Admin Fee and Interest	**806,516**	**744,660**	**61,855**
Salaries	309,455	267,144	42,311
Benefits	96,871	96,871	0
Payments to Suppliers	400,190	161,061	239,129
Purchased Services	0	215,513	(215,513)
Travel			
Utilities	0	1,200	(1,200)
Other	0	2,871	(2,871)
Core Funds Subtotal	**10,649,204**	**9,389,484**	**1,259,719**
FD026 Dedicated Local Accounts	**3,427,499**	**1,804,708**	**1,622,790**
Salaries	0	659,366	(659,366)
Benefits	0	163,405	(163,405)
Payments to Suppliers	0	491,851	(491,851)
Purchased Services	0	265,681	(265,681)
Travel	0	31,037	(31,037)
Utilities	0	5,032	(5,032)
Other	3,427,499	188,336	3,239,163
FD045 Federal Work Study Program	**819,503**	**519,269**	**300,234**
Salaries	0	441,451	(441,451)
Benefits	0	24,514	(24,514)
Payments to Suppliers			
Other	819,503	53,304	766,199
FD046 State Work Study Program	**0**	**448,577**	**(448,577)**
Salaries	0	297,266	(297,266)
Benefits	0	(1,004)	1,004
Payments to Suppliers	0	4,968	(4,968)
Other	0	147,346	(147,346)
FD047 Federal Student Financial Aid	**101,479,247**	**51,909,779**	**49,569,468**
Other	101,479,247	51,909,779	49,569,468
FD048 Federal Direct Loans	**(2,832,894)**	**(1,205,600)**	**(1,627,294)**
Other	(2,832,894)	(1,205,600)	(1,627,294)
FD049 Donated Funds	**9,913,612**	**3,165,153**	**6,748,459**
Salaries	0	7,199	(7,199)
Benefits	0	3,697	(3,697)
Payments to Suppliers	0	25,260	(25,260)
Purchased Services	0	122	(122)
Travel	0	1,017	(1,017)
Utilities	0	360	(360)
Other	9,913,612	3,127,498	6,786,114
FD050 WSU Foundation	**196,693**	**1,704**	**194,989**
Other	196,693	1,704	194,989
FD053 Agency Accounts	**0**	**10**	**(10)**
Other	0	10	(10)
FD055 Associated Students Auxiliary Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	0	0	0
FD095 Scholarships and Fellowships, non-donated	**(463,846)**	**17,912,167**	**(18,376,013)**
Payments to Suppliers	0	0	0
Other	(463,846)	17,912,167	(18,376,013)
Non-Core Funds Subtotal	**112,539,813**	**74,555,766**	**37,984,047**
Grand Total	**123,189,016**	**83,945,250**	**39,243,766**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,470,054**	**8,680,028**	**1,790,026**
Salaries	6,559,612	5,848,368	711,244
Benefits	1,931,874	1,949,513	(17,639)
Payments to Suppliers	2,030,033	490,761	1,539,272
Purchased Services	(84,631)	108,676	(193,307)
Travel	109,461	81,153	28,308
Utilities	(8,412)	12,373	(20,785)
Other	(67,883)	189,184	(257,067)
FD076 Indirect Cost Recovery	**22,940**	**0**	**22,940**
Payments to Suppliers	22,940	0	22,940
FD080 Admin Fee and Interest	**881,348**	**638,420**	**242,928**
Salaries	536,539	480,331	56,208
Benefits	146,519	146,519	0
Payments to Suppliers	413,240	2,780	410,461
Purchased Services	(215,513)	0	(215,513)
Travel	0	3,770	(3,770)
Utilities	(1,063)	297	(1,360)
Other	1,626	4,723	(3,097)
Core Funds Subtotal	**11,374,342**	**9,318,448**	**2,055,894**
FD026 Dedicated Local Accounts	**4,347,820**	**3,368,553**	**979,267**
Salaries	0	611,716	(611,716)
Benefits	0	97,864	(97,864)
Payments to Suppliers	0	1,252,661	(1,252,661)
Purchased Services	0	338,491	(338,491)
Travel	0	91,032	(91,032)
Utilities	0	7,090	(7,090)
Other	4,347,820	969,700	3,378,121
FD045 Federal Work Study Program	**459,323**	**80,071**	**379,252**
Salaries	0	(3,562)	3,562
Benefits	0	(131)	131
Payments to Suppliers	0	0	0
Other	459,323	83,764	375,559
FD046 State Work Study Program	**330,929**	**567,857**	**(236,928)**
Salaries	0	589,383	(589,383)
Benefits	0	(1,526)	1,526
Payments to Suppliers	0	0	0
Other	330,929	(20,000)	350,929
FD047 Federal Student Financial Aid	**79,388,680**	**28,814,228**	**50,574,452**
Other	79,388,680	28,814,228	50,574,452
FD048 Federal Direct Loans	**(1,630,015)**	**(1,544,217)**	**(85,798)**
Other	(1,630,015)	(1,544,217)	(85,798)
FD049 Donated Funds	**10,333,764**	**3,053,056**	**7,280,707**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	39,163	(39,163)
Purchased Services	0	4,423	(4,423)
Travel	0	353	(353)
Utilities	0	0	0
Other	10,333,764	3,009,118	7,324,645
FD050 WSU Foundation	**(148,768)**	**(1,723)**	**(147,045)**
Other	(148,768)	(1,723)	(147,045)
FD053 Agency Accounts	**(10)**	**0**	**(10)**
Other	(10)	0	(10)
FD055 Associated Students Auxiliary Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	0	0	0
FD095 Scholarships and Fellowships, non-donated	**2,146,389**	**12,052,575**	**(9,906,185)**
Payments to Suppliers	0	0	0
Other	2,146,389	12,052,575	(9,906,185)
Non-Core Funds Subtotal	**95,228,112**	**46,390,399**	**48,837,713**
Grand Total	**106,602,453**	**55,708,847**	**50,893,607**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**11,605,125**	**9,950,701**	**1,654,424**
Salaries	7,301,161	6,632,949	668,212
Benefits	2,344,492	2,376,543	(32,051)
Payments to Suppliers	2,183,467	493,425	1,690,042
Purchased Services	(100,286)	100,105	(200,391)
Travel	129,709	97,634	32,075
Utilities	(12,362)	8,358	(20,720)
Other	(241,057)	241,686	(482,742)
FD076 Indirect Cost Recovery	**22,940**	**0**	**22,940**
Payments to Suppliers	22,940	0	22,940
FD080 Admin Fee and Interest	**1,009,924**	**745,291**	**264,633**
Salaries	583,676	522,174	61,502
Benefits	174,104	174,104	0
Payments to Suppliers	472,248	61,356	410,891
Purchased Services	(215,513)	0	(215,513)
Travel	(3,770)	237	(4,008)
Utilities	(1,360)	40	(1,400)
Other	541	(12,620)	13,161
Core Funds Subtotal	**12,637,989**	**10,695,992**	**1,941,997**
FD026 Dedicated Local Accounts	**4,854,667**	**3,325,999**	**1,528,668**
Salaries	0	645,828	(645,828)
Benefits	0	115,361	(115,361)
Payments to Suppliers	0	1,513,650	(1,513,650)
Purchased Services	0	321,952	(321,952)
Travel	0	133,906	(133,906)
Utilities	0	10,969	(10,969)
Other	4,854,667	584,332	4,270,335
FD045 Federal Work Study Program	**379,252**	**2,344**	**376,908**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	2,344	(2,344)
Other	379,252	0	379,252
FD046 State Work Study Program	**454,917**	**580,324**	**(125,407)**
Salaries	0	562,918	(562,918)
Benefits	0	(366)	366
Payments to Suppliers	0	0	0
Other	454,917	17,772	437,145
FD047 Federal Student Financial Aid	**50,574,452**	**(59,426)**	**50,633,878**
Other	50,574,452	(59,426)	50,633,878
FD048 Federal Direct Loans	**(85,798)**	**27,866**	**(113,664)**
Other	(85,798)	27,866	(113,664)
FD049 Donated Funds	**12,668,082**	**3,925,864**	**8,742,218**
Salaries	0	3,860	(3,860)
Benefits	0	238	(238)
Payments to Suppliers	0	92,515	(92,515)
Purchased Services	0	1,668	(1,668)
Travel	0	4,432	(4,432)
Utilities	0	0	0
Other	12,668,082	3,823,151	8,844,931
FD050 WSU Foundation	**11,283**	**0**	**11,283**
Other	11,283	0	11,283
FD053 Agency Accounts	**(10)**	**0**	**(10)**
Other	(10)	0	(10)
FD055 Associated Students Auxiliary Accounts	**113,800**	**107,088**	**6,712**
Salaries	0	15	(15)
Benefits	0	0	(0)
Payments to Suppliers	0	105,256	(105,256)
Purchased Services	0	235	(235)
Travel	0	1,583	(1,583)
Utilities	0	0	0
Other	113,800	0	113,800
FD095 Scholarships and Fellowships, non-donated	**67,061,805**	**82,822,595**	**(15,760,790)**
Payments to Suppliers	0	0	0
Other	67,061,805	82,822,595	(15,760,790)
Non-Core Funds Subtotal	**136,032,450**	**90,732,654**	**45,299,796**
Grand Total	**148,670,439**	**101,428,646**	**47,241,793**

Enrollment Management (continued)

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**12,143,417**	**10,167,349**	**1,976,067**
Salaries	7,116,081	6,931,886	184,195
Benefits	2,500,699	2,501,865	(1,166)
Payments to Suppliers	2,336,206	336,487	1,999,719
Purchased Services	(98,675)	2,379	(101,054)
Travel	93,031	92,514	517
Utilities	0	4,591	(4,591)
Other	196,074	297,628	(101,554)
FD076 Indirect Cost Recovery	**22,940**	**0**	**22,940**
Payments to Suppliers	22,940	0	22,940
FD080 Admin Fee and Interest	**1,058,906**	**746,922**	**311,983**
Salaries	536,357	537,646	(1,288)
Benefits	172,944	172,944	0
Payments to Suppliers	297,255	(2,229)	299,485
Purchased Services	0	45,000	(45,000)
Travel	0	2,577	(2,577)
Utilities	0	0	0
Other	52,349	(9,015)	61,364
Core Funds Subtotal	**13,225,262**	**10,914,272**	**2,310,990**
FD026 Dedicated Local Accounts	**3,621,851**	**3,407,544**	**214,307**
Salaries	0	831,342	(831,342)
Benefits	0	129,282	(129,282)
Payments to Suppliers	0	1,512,422	(1,512,422)
Purchased Services	0	499,500	(499,500)
Travel	0	163,112	(163,112)
Utilities	0	14,631	(14,631)
Other	3,621,851	257,255	3,364,596
FD045 Federal Work Study Program	**(1,804)**	**0**	**(1,804)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(1,804)	0	(1,804)
FD046 State Work Study Program	**659,840**	**785,764**	**(125,924)**
Salaries	0	768,542	(768,542)
Benefits	0	330	(330)
Payments to Suppliers	0	0	0
Other	659,840	16,893	642,947
FD047 Federal Student Financial Aid	**73,613**	**66,124**	**7,489**
Other	73,613	66,124	7,489
FD048 Federal Direct Loans	**(113,889)**	**(52,530)**	**(61,359)**
Other	(113,889)	(52,530)	(61,359)
FD049 Donated Funds	**12,968,199**	**5,690,142**	**7,278,057**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	126,567	(126,567)
Purchased Services	0	10,823	(10,823)
Travel	0	6,125	(6,125)
Utilities	0	0	0
Other	12,968,199	5,546,626	7,421,572
FD050 WSU Foundation	**(67,570)**	**0**	**(67,570)**
Other	(67,570)	0	(67,570)
FD053 Agency Accounts	**275**	**0**	**275**
Other	275	0	275
FD055 Associated Students Auxiliary Accounts	**19,270**	**20,218**	**(948)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	19,941	(19,941)
Purchased Services	0	0	0
Travel	0	277	(277)
Utilities	0	0	0
Other	19,270	0	19,270
FD095 Scholarships and Fellowships, non-donated	**72,528,716**	**85,795,123**	**(13,266,407)**
Payments to Suppliers	0	0	0
Other	72,528,716	85,795,123	(13,266,407)
Non-Core Funds Subtotal	**89,688,500**	**95,712,385**	**(6,023,884)**
Grand Total	**102,913,762**	**106,626,657**	**(3,712,894)**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**13,615,616**	**11,141,514**	**2,474,103**
Salaries	7,224,716	7,307,468	(82,751)
Benefits	2,542,281	2,578,562	(36,281)
Payments to Suppliers	3,392,528	513,947	2,878,581
Purchased Services	264,052	280,034	(15,982)
Travel	119,535	102,106	17,429
Utilities	3,236	3,901	(665)
Other	69,267	355,496	(286,229)
FD076 Indirect Cost Recovery	**22,940**	**0**	**22,940**
Payments to Suppliers	22,940	0	22,940
FD080 Admin Fee and Interest	**1,061,339**	**715,620**	**345,719**
Salaries	530,725	558,850	(28,125)
Benefits	177,795	177,795	0
Payments to Suppliers	349,937	3,173	346,764
Purchased Services	(4,803)	(10,290)	5,487
Travel	1,244	3,583	(2,339)
Utilities	0	0	0
Other	6,441	(17,491)	23,932
Core Funds Subtotal	**14,699,895**	**11,857,134**	**2,842,761**
FD026 Dedicated Local Accounts	**3,562,426**	**3,061,080**	**501,346**
Salaries	0	628,326	(628,326)
Benefits	0	95,229	(95,229)
Payments to Suppliers	0	1,739,889	(1,739,889)
Purchased Services	0	139,860	(139,860)
Travel	0	122,038	(122,038)
Utilities	0	13,481	(13,481)
Other	3,562,426	322,258	3,240,168
FD045 Federal Work Study Program	**(1,804)**	**0**	**(1,804)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(1,804)	0	(1,804)
FD046 State Work Study Program	**975,152**	**1,065,398**	**(90,246)**
Salaries	0	1,042,775	(1,042,775)
Benefits	0	(443)	443
Payments to Suppliers	0	0	0
Other	975,152	23,066	952,086
FD047 Federal Student Financial Aid	**7,489**	**0**	**7,489**
Other	7,489	0	7,489
FD048 Federal Direct Loans	**(61,359)**	**0**	**(61,359)**
Other	(61,359)	0	(61,359)
FD049 Donated Funds	**11,413,226**	**5,220,423**	**6,192,803**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	172,875	(172,875)
Purchased Services	0	4,238	(4,238)
Travel	0	25,426	(25,426)
Utilities	0	66	(66)
Other	11,413,226	5,017,819	6,395,407
FD050 WSU Foundation	**222,735**	**0**	**222,735**
Other	222,735	0	222,735
FD053 Agency Accounts	**5,768**	**0**	**5,768**
Other	5,768	0	5,768
FD055 Associated Students Auxiliary Accounts	**23,647**	**23,194**	**453**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	23,194	(23,194)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	23,647	0	23,647
FD095 Scholarships and Fellowships, non-donated	**93,816,444**	**94,047,688**	**(231,245)**
Payments to Suppliers	0	0	0
Other	93,816,444	94,047,688	(231,245)
Non-Core Funds Subtotal	**109,963,723**	**103,417,783**	**6,545,940**
Grand Total	**124,663,618**	**115,274,917**	**9,388,701**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**13,775,433**	**11,947,633**	**1,827,801**
Salaries	7,829,258	7,778,758	50,500
Benefits	2,722,993	2,737,657	(14,664)
Payments to Suppliers	2,913,552	812,850	2,100,702
Purchased Services	82,597	82,527	70
Travel	95,901	68,830	27,071
Utilities	6,090	6,088	2
Other	125,042	460,922	(335,880)
FD076 Indirect Cost Recovery	**34**	**0**	**34**
Payments to Suppliers	34	0	34
FD080 Admin Fee and Interest	**1,033,880**	**742,679**	**291,201**
Salaries	587,033	577,529	9,504
Benefits	190,325	190,325	0
Payments to Suppliers	246,079	200	245,879
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	10,442	(25,376)	35,818
Core Funds Subtotal	**14,809,347**	**12,690,312**	**2,119,035**
FD026 Dedicated Local Accounts	**3,670,300**	**2,893,867**	**776,433**
Salaries	0	439,405	(439,405)
Benefits	0	85,459	(85,459)
Payments to Suppliers	0	1,234,164	(1,234,164)
Purchased Services	0	605,450	(605,450)
Travel	0	140,490	(140,490)
Utilities	0	9,278	(9,278)
Other	3,670,300	379,621	3,290,679
FD045 Federal Work Study Program	**(1,804)**	**0**	**(1,804)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	(1,804)	0	(1,804)
FD046 State Work Study Program	**891,997**	**817,750**	**74,248**
Salaries	0	839,966	(839,966)
Benefits	0	(53,350)	53,350
Payments to Suppliers	0	0	0
Other	891,997	31,134	860,863
FD047 Federal Student Financial Aid	**7,489**	**0**	**7,489**
Other	7,489	0	7,489
FD048 Federal Direct Loans	**(61,359)**	**0**	**(61,359)**
Other	(61,359)	0	(61,359)
FD049 Donated Funds	**10,320,347**	**4,550,084**	**5,770,263**
Salaries	0	6,880	(6,880)
Benefits	0	660	(660)
Payments to Suppliers	0	70,542	(70,542)
Purchased Services	0	15,587	(15,587)
Travel	0	4,822	(4,822)
Utilities	0	246	(246)
Other	10,320,347	4,451,346	5,869,000
FD050 WSU Foundation	**568**	**0**	**568**
Other	568	0	568
FD053 Agency Accounts	**5,768**	**0**	**5,768**
Other	5,768	0	5,768
FD055 Associated Students Auxiliary Accounts	**34,128**	**35,798**	**(1,670)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	33,529	(33,529)
Purchased Services	0	1,597	(1,597)
Travel	0	633	(633)
Utilities	0	20	(20)
Other	34,128	20	34,108
FD095 Scholarships and Fellowships, non-donated	**97,179,199**	**97,158,018**	**21,180**
Payments to Suppliers	0	13,733	(13,733)
Other	97,179,199	97,144,285	34,913
Non-Core Funds Subtotal	**112,046,632**	**105,455,517**	**6,591,115**
Grand Total	**126,855,979**	**118,145,828**	**8,710,151**

Presidential Units

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	4,731,439	1,630,155	6,361,594
Indirect Cost Recovery	0	0	0
Admin Fee and Interest	600,937	128,360	729,297
Core Funds Subtotal	**5,332,376**	**1,758,515**	**7,090,891**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,960,880**	**4,746,223**	**214,657**
Salaries	2,517,384	2,540,119	(22,735)
Benefits	636,383	653,770	(17,387)
Payments to Suppliers	1,672,414	95,210	1,577,203
Purchased Services	3,011	1,377,410	(1,374,398)
Travel	131,459	34,489	96,970
Utilities	67	17,811	(17,745)
Other	163	27,414	(27,251)
FD080 Admin Fee and Interest	**557,807**	**1,003,661**	**(445,855)**
Salaries	260,882	365,802	(104,920)
Benefits	109,796	109,878	(82)
Payments to Suppliers	165,329	390,147	(224,818)
Purchased Services	0	131,575	(131,575)
Travel	21,800	507	21,293
Utilities	0	2	(2)
Other	0	5,752	(5,752)
Core Funds Subtotal	**5,518,687**	**5,749,885**	**(231,198)**
FD026 Dedicated Local Accounts	**384,864**	**354,547**	**30,317**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	284,072	(284,072)
Purchased Services	0	70,475	(70,475)
Travel	0	0	0
Other	384,864	0	384,864
FD049 Donated Funds	**1,369,919**	**269,016**	**1,100,902**
Salaries	0	31,562	(31,562)
Benefits	0	11,693	(11,693)
Payments to Suppliers	0	77,573	(77,573)
Purchased Services	0	88,652	(88,652)
Travel	0	1,578	(1,578)
Utilities	0	0	0
Other	1,369,919	57,959	1,311,960
FD062 Other Enterprises Accounts	**466,760**	**283,895**	**182,865**
Salaries	0	20,935	(20,935)
Benefits	0	4,310	(4,310)
Payments to Suppliers	0	181,364	(181,364)
Purchased Services	0	47,318	(47,318)
Travel	0	705	(705)
Other	466,760	29,262	437,498
FD077 Athletics	**0**	**2,748**	**(2,748)**
Salaries	0	2,500	(2,500)
Benefits	0	223	(223)
Other	0	25	(25)
Non-Core Funds Subtotal	**2,221,543**	**910,206**	**1,311,337**
Grand Total	**7,740,230**	**6,660,091**	**1,080,139**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**5,950,252**	**5,106,819**	**843,433**
Salaries	2,974,606	2,827,447	147,159
Benefits	570,349	571,615	(1,266)
Payments to Suppliers	707,094	226,316	480,778
Purchased Services	1,433,789	1,277,945	155,843
Travel	229,584	169,759	59,825
Utilities	13,335	10,039	3,296
Other	21,495	23,698	(2,202)
FD080 Admin Fee and Interest	**1,237,541**	**360,700**	**876,841**
Salaries	445,983	420,235	25,748
Benefits	128,194	128,194	0
Payments to Suppliers	565,970	(235,319)	801,289
Purchased Services	34,967	40,000	(5,033)
Travel	64,256	3,316	60,940
Utilities	155	158	(4)
Other	(1,984)	4,115	(6,099)
Core Funds Subtotal	**7,187,793**	**5,467,520**	**1,720,274**
FD026 Dedicated Local Accounts	**31,381**	**30,402**	**979**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	6,512	(6,512)
Purchased Services	0	23,500	(23,500)
Travel	0	305	(305)
Other	31,381	85	31,296
FD049 Donated Funds	**1,399,028**	**332,665**	**1,066,363**
Salaries	0	8,843	(8,843)
Benefits	0	2,194	(2,194)
Payments to Suppliers	0	191,853	(191,853)
Purchased Services	0	91,499	(91,499)
Travel	0	12,125	(12,125)
Utilities	0	0	0
Other	1,399,028	26,151	1,372,877
FD062 Other Enterprises Accounts	**564,721**	**269,201**	**295,520**
Salaries	0	16,507	(16,507)
Benefits	0	3,790	(3,790)
Payments to Suppliers	0	195,125	(195,125)
Purchased Services	0	20,080	(20,080)
Travel	0	3,074	(3,074)
Other	564,721	30,626	534,095
FD077 Athletics	**(2,748)**	**3,365**	**(6,113)**
Salaries	0	2,267	(2,267)
Benefits	0	1,075	(1,075)
Other	(2,748)	23	(2,771)
Non-Core Funds Subtotal	**1,992,382**	**635,633**	**1,356,749**
Grand Total	**9,180,175**	**6,103,153**	**3,077,022**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**7,485,789**	**6,445,043**	**1,040,746**
Salaries	3,928,936	3,487,141	441,795
Benefits	750,499	749,287	1,212
Payments to Suppliers	973,680	344,180	629,499
Purchased Services	1,452,419	1,545,926	(93,508)
Travel	340,640	277,137	63,504
Utilities	10,496	10,477	20
Other	29,120	30,895	(1,776)
FD080 Admin Fee and Interest	**1,338,471**	**645,309**	**693,162**
Salaries	480,162	442,171	37,990
Benefits	118,497	118,497	0
Payments to Suppliers	641,591	13,056	628,535
Purchased Services	51,252	51,252	0
Travel	42,557	15,829	26,728
Utilities	5	5	0
Other	4,408	4,499	(91)
Core Funds Subtotal	**8,824,260**	**7,090,352**	**1,733,908**
FD026 Dedicated Local Accounts	**102,229**	**0**	**102,229**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	102,229	0	102,229
FD049 Donated Funds	**1,714,801**	**789,374**	**925,426**
Salaries	0	8,585	(8,585)
Benefits	0	2,151	(2,151)
Payments to Suppliers	0	638,887	(638,887)
Purchased Services	0	87,666	(87,666)
Travel	0	31,883	(31,883)
Utilities	0	255	(255)
Other	1,714,801	19,946	1,694,854
FD062 Other Enterprises Accounts	**683,091**	**355,086**	**328,005**
Salaries	0	27,163	(27,163)
Benefits	0	4,282	(4,282)
Payments to Suppliers	0	250,619	(250,619)
Purchased Services	0	28,527	(28,527)
Travel	0	8,087	(8,087)
Other	683,091	36,408	646,683
FD077 Athletics	**(6,113)**	**0**	**(6,113)**
Salaries	0	0	0
Benefits	0	0	0
Other	(6,113)	0	(6,113)
Non-Core Funds Subtotal	**2,494,008**	**1,144,460**	**1,349,548**
Grand Total	**11,318,268**	**8,234,812**	**3,083,456**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,105,844**	**6,643,346**	**1,462,498**
Salaries	4,029,150	3,603,821	425,329
Benefits	800,102	800,286	(184)
Payments to Suppliers	1,902,103	580,992	1,321,111
Purchased Services	953,116	1,334,191	(381,075)
Travel	376,157	280,841	95,316
Utilities	11,285	10,293	992
Other	33,932	32,922	1,010
FD080 Admin Fee and Interest	**1,313,291**	**751,381**	**561,911**
Salaries	455,187	392,639	62,548
Benefits	114,215	114,215	0
Payments to Suppliers	580,005	20,319	559,687
Purchased Services	124,614	205,642	(81,028)
Travel	35,638	14,652	20,986
Utilities	3	3	0
Other	3,630	3,912	(282)
Core Funds Subtotal	**9,419,135**	**7,394,727**	**2,024,408**
FD026 Dedicated Local Accounts	**177,705**	**0**	**177,705**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	177,705	0	177,705
FD049 Donated Funds	**2,993,964**	**382,938**	**2,611,026**
Salaries	0	10,046	(10,046)
Benefits	0	2,520	(2,520)
Payments to Suppliers	0	210,412	(210,412)
Purchased Services	0	82,575	(82,575)
Travel	0	61,009	(61,009)
Utilities	0	123	(123)
Other	2,993,964	16,255	2,977,709
FD062 Other Enterprises Accounts	**648,131**	**341,864**	**306,267**
Salaries	0	19,787	(19,787)
Benefits	0	3,007	(3,007)
Payments to Suppliers	0	222,273	(222,273)
Purchased Services	0	63,212	(63,212)
Travel	0	7,614	(7,614)
Other	648,131	25,971	622,160
FD077 Athletics	**(6,113)**	**0**	**(6,113)**
Salaries	0	0	0
Benefits	0	0	0
Other	(6,113)	0	(6,113)
Non-Core Funds Subtotal	**3,813,687**	**724,803**	**3,088,884**
Grand Total	**13,232,822**	**8,119,529**	**5,113,293**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,631,014**	**6,494,975**	**2,136,039**
Salaries	4,202,727	3,626,901	575,826
Benefits	831,413	830,243	1,170
Payments to Suppliers	3,151,224	1,587,581	1,563,643
Purchased Services	53,640	193,467	(139,827)
Travel	344,712	215,741	128,971
Utilities	10,830	8,972	1,858
Other	36,469	32,070	4,399
FD080 Admin Fee and Interest	**1,594,281**	**1,015,284**	**578,997**
Salaries	430,649	368,085	62,564
Benefits	114,324	114,324	0
Payments to Suppliers	1,042,101	195,730	846,371
Purchased Services	(40,083)	269,098	(309,181)
Travel	43,553	64,364	(20,811)
Utilities	0	1	(1)
Other	3,736	3,681	55
Core Funds Subtotal	**10,225,295**	**7,510,259**	**2,715,036**
FD026 Dedicated Local Accounts	**304,145**	**0**	**304,145**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	304,145	0	304,145
FD049 Donated Funds	**3,969,084**	**506,548**	**3,462,537**
Salaries	0	31,144	(31,144)
Benefits	0	7,114	(7,114)
Payments to Suppliers	0	271,459	(271,459)
Purchased Services	0	113,069	(113,069)
Travel	0	34,067	(34,067)
Utilities	0	0	0
Other	3,969,084	49,695	3,919,390
FD062 Other Enterprises Accounts	**633,766**	**269,555**	**364,211**
Salaries	0	21,296	(21,296)
Benefits	0	2,452	(2,452)
Payments to Suppliers	0	81,291	(81,291)
Purchased Services	0	135,351	(135,351)
Travel	0	2,934	(2,934)
Other	633,766	26,231	607,534
FD077 Athletics	**(6,113)**	**0**	**(6,113)**
Salaries	0	0	0
Benefits	0	0	0
Other	(6,113)	0	(6,113)
Non-Core Funds Subtotal	**4,900,882**	**776,102**	**4,124,780**
Grand Total	**15,126,177**	**8,286,361**	**6,839,816**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,289,075**	**6,544,463**	**1,744,612**
Salaries	4,125,192	3,761,686	363,505
Benefits	817,526	818,328	(802)
Payments to Suppliers	2,841,628	1,656,136	1,185,492
Purchased Services	87,064	48,828	38,236
Travel	380,291	219,915	160,376
Utilities	7,114	4,562	2,552
Other	30,260	35,007	(4,747)
FD080 Admin Fee and Interest	**1,084,710**	**618,820**	**465,890**
Salaries	410,678	374,542	36,136
Benefits	114,052	114,052	0
Payments to Suppliers	493,687	95,565	398,122
Purchased Services	21,593	21,677	(84)
Travel	39,904	8,176	31,727
Utilities	1,078	1,078	0
Other	3,719	3,729	(10)
Core Funds Subtotal	**9,373,785**	**7,163,282**	**2,210,503**
FD026 Dedicated Local Accounts	**454,169**	**27,434**	**426,736**
Salaries	0	2,206	(2,206)
Benefits	0	831	(831)
Payments to Suppliers	0	13,053	(13,053)
Purchased Services	0	9,370	(9,370)
Travel	0	1,952	(1,952)
Other	454,169	21	454,148
FD049 Donated Funds	**3,941,705**	**798,060**	**3,143,645**
Salaries	0	39,850	(39,850)
Benefits	0	6,932	(6,932)
Payments to Suppliers	0	126,674	(126,674)
Purchased Services	0	529,821	(529,821)
Travel	0	79,303	(79,303)
Utilities	0	0	0
Other	3,941,705	15,479	3,926,226
FD062 Other Enterprises Accounts	**0**	**(115)**	**115**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	0	(115)	115
FD077 Athletics	**(6,113)**	**0**	**(6,113)**
Salaries	0	0	0
Benefits	0	0	0
Other	(6,113)	0	(6,113)
Non-Core Funds Subtotal	**4,389,761**	**825,379**	**3,564,382**
Grand Total	**13,763,546**	**7,988,661**	**5,774,885**

Office of Research

Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	6,382,163	3,741,085	10,123,248
Indirect Cost Recovery	4,273,123	1,999,551	6,272,674
Admin Fee and Interest	39,813	0	39,813
Core Funds Subtotal	**10,695,099**	**5,740,636**	**16,435,735**

FY21 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,681,427**	**10,756,018**	**(74,591)**
Salaries	5,277,054	6,996,009	(1,718,955)
Benefits	2,262,028	2,269,079	(7,051)
Payments to Suppliers	3,135,129	1,177,095	1,958,034
Purchased Services	0	232,761	(232,761)
Travel	7,100	1,639	5,461
Utilities	0	4,792	(4,792)
Other	116	74,643	(74,527)
FD076 Indirect Cost Recovery	**3,231,882**	**2,678,693**	**553,188**
Salaries	1,234,926	1,726,085	(491,159)
Benefits	640,716	642,982	(2,266)
Payments to Suppliers	1,344,894	217,161	1,127,733
Purchased Services	0	83,201	(83,201)
Travel	0	3,156	(3,156)
Utilities	0	2,372	(2,372)
Other	11,345	3,736	7,609
FD080 Admin Fee and Interest	**94,562**	**33,942**	**60,619**
Salaries	22,894	22,894	(0)
Benefits	10,821	10,821	0
Payments to Suppliers	60,846	0	60,846
Purchased Services	0	0	0
Travel	0	0	0
Other	0	227	(227)
Core Funds Subtotal	**14,007,871**	**13,468,654**	**539,217**
FD026 Dedicated Local Accounts	**10,971,651**	**3,815,526**	**7,156,125**
Salaries	0	522,854	(522,854)
Benefits	0	187,403	(187,403)
Payments to Suppliers	0	1,821,420	(1,821,420)
Purchased Services	0	1,198,146	(1,198,146)
Travel	0	4,834	(4,834)
Utilities	0	4,725	(4,725)
Other	10,971,651	76,143	10,895,508
FD049 Donated Funds	**1,021,123**	**13,068**	**1,008,055**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	6,981	(6,981)
Purchased Services	0	192	(192)
Travel	0	0	0
Other	1,021,123	5,895	1,015,228
FD053 Agency Accounts	**0**	**12,599**	**(12,599)**
Salaries	0	10,012	(10,012)
Benefits	0	2,587	(2,587)
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	0	0	0
FD062 Other Enterprises Accounts	**678,429**	**640,758**	**37,671**
Salaries	0	318,043	(318,043)
Benefits	0	118,697	(118,697)
Payments to Suppliers	0	156,874	(156,874)
Purchased Services	0	6,136	(6,136)
Travel	0	731	(731)
Utilities	0	1,809	(1,809)
Other	678,429	38,468	639,962
Non-Core Funds Subtotal	**12,671,203**	**4,481,951**	**8,189,252**
Grand Total	**26,679,073**	**17,950,605**	**8,728,469**

FY22 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,968,077**	**9,962,558**	**(994,481)**
Salaries	3,903,427	6,504,934	(2,601,508)
Benefits	2,025,539	2,034,643	(9,104)
Payments to Suppliers	3,273,230	931,529	2,341,701
Purchased Services	(232,761)	363,420	(596,181)
Travel	17,961	17,734	228
Utilities	(4,792)	43,513	(48,305)
Other	(14,527)	66,785	(81,312)
FD076 Indirect Cost Recovery	**3,681,021**	**3,947,239**	**(266,218)**
Salaries	1,810,641	2,649,434	(838,793)
Benefits	792,862	795,035	(2,173)
Payments to Suppliers	1,140,904	309,347	831,557
Purchased Services	(83,201)	122,125	(205,326)
Travel	(3,156)	41,132	(44,288)
Utilities	(2,372)	1,354	(3,726)
Other	25,343	28,812	(3,469)
FD080 Admin Fee and Interest	**98,710**	**29,272**	**69,438**
Salaries	11,752	19,044	(7,292)
Benefits	10,038	10,038	0
Payments to Suppliers	77,147	0	77,147
Purchased Services	0	0	0
Travel	0	0	0
Other	(227)	190	(417)
Core Funds Subtotal	**12,747,808**	**13,939,070**	**(1,191,262)**
FD026 Dedicated Local Accounts	**17,687,866**	**6,414,658**	**11,273,208**
Salaries	0	609,175	(609,175)
Benefits	0	187,160	(187,160)
Payments to Suppliers	0	4,976,895	(4,976,895)
Purchased Services	0	559,569	(559,569)
Travel	0	4,755	(4,755)
Utilities	0	1,861	(1,861)
Other	17,687,866	75,243	17,612,623
FD049 Donated Funds	**1,217,329**	**36,423**	**1,180,906**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	17,812	(17,812)
Purchased Services	0	68	(68)
Travel	0	6,808	(6,808)
Other	1,217,329	11,736	1,205,594
FD053 Agency Accounts	**(12,599)**	**151,833**	**(164,432)**
Salaries	0	113,691	(113,691)
Benefits	0	38,115	(38,115)
Payments to Suppliers	0	0	0
Travel	0	27	(27)
Other	(12,599)	0	(12,599)
FD062 Other Enterprises Accounts	**505,984**	**693,878**	**(187,894)**
Salaries	0	255,859	(255,859)
Benefits	0	91,350	(91,350)
Payments to Suppliers	0	228,747	(228,747)
Purchased Services	0	19,610	(19,610)
Travel	0	1,731	(1,731)
Utilities	0	35,145	(35,145)
Other	505,984	61,436	444,547
Non-Core Funds Subtotal	**19,398,580**	**7,296,793**	**12,101,787**
Grand Total	**32,146,388**	**21,235,863**	**10,910,525**

FY23 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**9,715,447**	**9,596,979**	**118,468**
Salaries	3,767,762	7,379,665	(3,611,903)
Benefits	2,478,270	2,506,770	(28,500)
Payments to Suppliers	4,182,396	(324,847)	4,507,242
Purchased Services	(596,181)	(147,401)	(448,780)
Travel	12,728	60,009	(47,281)
Utilities	(48,305)	49,944	(98,249)
Other	(81,223)	72,839	(154,062)
FD076 Indirect Cost Recovery	**3,243,660**	**4,010,412**	**(766,751)**
Salaries	1,690,522	2,737,574	(1,047,052)
Benefits	878,833	882,188	(3,355)
Payments to Suppliers	1,000,788	284,018	716,770
Purchased Services	(205,326)	32,065	(237,392)
Travel	(44,694)	45,399	(90,092)
Utilities	(3,726)	2,097	(5,823)
Other	(72,738)	27,070	(99,808)
FD080 Admin Fee and Interest	**108,051**	**0**	**108,051**
Salaries	16,220	0	16,220
Benefits	0	0	0
Payments to Suppliers	92,248	0	92,248
Purchased Services	0	0	0
Travel	0	0	0
Other	(417)	0	(417)
Core Funds Subtotal	**13,067,158**	**13,607,391**	**(540,233)**
FD026 Dedicated Local Accounts	**16,850,948**	**6,482,378**	**10,368,570**
Salaries	0	547,795	(547,795)
Benefits	0	174,599	(174,599)
Payments to Suppliers	0	4,729,370	(4,729,370)
Purchased Services	0	865,052	(865,052)
Travel	0	47,771	(47,771)
Utilities	0	8,931	(8,931)
Other	16,850,948	108,860	16,742,088
FD049 Donated Funds	**1,260,152**	**46,351**	**1,213,801**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	28,068	(28,068)
Purchased Services	0	443	(443)
Travel	0	6,508	(6,508)
Other	1,260,152	11,332	1,248,820
FD053 Agency Accounts	**(164,432)**	**(164,405)**	**(27)**
Salaries	0	(123,704)	123,704
Benefits	0	(40,702)	40,702
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	(164,432)	0	(164,432)
FD062 Other Enterprises Accounts	**610,431**	**485,359**	**125,072**
Salaries	0	77,238	(77,238)
Benefits	0	20,516	(20,516)
Payments to Suppliers	0	307,591	(307,591)
Purchased Services	0	35,916	(35,916)
Travel	0	5,755	(5,755)
Utilities	0	(15,952)	15,952
Other	610,431	54,294	556,138
Non-Core Funds Subtotal	**18,557,099**	**6,849,682**	**11,707,417**
Grand Total	**31,624,257**	**20,457,073**	**11,167,184**

FY24 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**9,375,152**	**10,326,495**	**(951,344)**
Salaries	5,062,630	6,843,440	(1,780,809)
Benefits	2,508,691	2,523,703	(15,012)
Payments to Suppliers	1,853,738	423,818	1,429,920
Purchased Services	(126,542)	389,594	(516,136)
Travel	(8,893)	72,638	(81,531)
Utilities	(1,477)	8,883	(10,360)
Other	87,004	64,420	22,584
FD076 Indirect Cost Recovery	**3,007,030**	**3,155,842**	**(148,812)**
Salaries	2,741,683	2,212,589	529,094
Benefits	733,326	734,841	(1,515)
Payments to Suppliers	(435,961)	43,308	(479,269)
Purchased Services	(43,025)	126,968	(169,993)
Travel	(4,226)	15,596	(19,822)
Utilities	0	1,338	(1,338)
Other	15,233	21,201	(5,968)
FD080 Admin Fee and Interest	**147,864**	**21,237**	**126,627**
Salaries	29,813	0	29,813
Benefits	0	0	0
Payments to Suppliers	118,051	12,074	105,977
Purchased Services	0	7	(7)
Travel	0	9,156	(9,156)
Other	0	0	0
Core Funds Subtotal	**12,530,045**	**13,503,574**	**(973,529)**
FD026 Dedicated Local Accounts	**17,224,203**	**5,422,710**	**11,801,492**
Salaries	0	1,633,581	(1,633,581)
Benefits	0	270,192	(270,192)
Payments to Suppliers	0	2,798,302	(2,798,302)
Purchased Services	0	536,497	(536,497)
Travel	0	55,338	(55,338)
Utilities	0	13,586	(13,586)
Other	17,224,203	115,213	17,108,990
FD049 Donated Funds	**1,773,150**	**389,004**	**1,384,146**
Salaries	0	313,304	(313,304)
Benefits	0	31,485	(31,485)
Payments to Suppliers	0	29,974	(29,974)
Purchased Services	0	727	(727)
Travel	0	6,732	(6,732)
Other	1,773,150	6,782	1,766,368
FD053 Agency Accounts	**(27)**	**5**	**(32)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	5	(5)
Travel	0	0	0
Other	(27)	0	(27)
FD062 Other Enterprises Accounts	**1,069,793**	**844,661**	**225,133**
Salaries	0	338,911	(338,911)
Benefits	0	82,792	(82,792)
Payments to Suppliers	0	315,015	(315,015)
Purchased Services	0	19,402	(19,402)
Travel	0	10,788	(10,788)
Utilities	0	1,371	(1,371)
Other	1,069,793	76,383	993,410
Non-Core Funds Subtotal	**20,067,119**	**6,656,380**	**13,410,738**
Grand Total	**32,597,164**	**20,159,954**	**12,437,210**

FY25 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,182,803**	**9,744,465**	**(1,561,662)**
Salaries	5,536,884	6,421,944	(885,060)
Benefits	2,415,169	2,455,098	(39,929)
Payments to Suppliers	230,783	488,999	(258,216)
Purchased Services	0	199,896	(199,896)
Travel	0	67,355	(67,355)
Utilities	0	47,541	(47,541)
Other	(32)	63,633	(63,665)
FD076 Indirect Cost Recovery	**5,078,813**	**3,813,374**	**1,265,439**
Salaries	3,288,508	2,796,165	492,343
Benefits	865,836	865,836	0
Payments to Suppliers	756,458	105,452	651,006
Purchased Services	78,932	9,913	69,020
Travel	73,198	7,398	65,800
Utilities	0	18	(18)
Other	15,880	28,592	(12,712)
FD080 Admin Fee and Interest	**175,765**	**46,681**	**129,084**
Salaries	0	29,271	(29,271)
Benefits	9,325	9,325	0
Payments to Suppliers	166,440	1,657	164,783
Purchased Services	0	0	0
Travel	0	6,135	(6,135)
Other	0	293	(293)
Core Funds Subtotal	**13,437,381**	**13,604,520**	**(167,139)**
FD026 Dedicated Local Accounts	**25,735,193**	**7,226,886**	**18,508,307**
Salaries	0	1,920,476	(1,920,476)
Benefits	0	357,414	(357,414)
Payments to Suppliers	0	4,100,685	(4,100,685)
Purchased Services	0	639,442	(639,442)
Travel	0	50,376	(50,376)
Utilities	0	7,970	(7,970)
Other	25,735,193	150,523	25,584,670
FD049 Donated Funds	**1,609,318**	**228,357**	**1,380,962**
Salaries	0	134,984	(134,984)
Benefits	0	41,360	(41,360)
Payments to Suppliers	0	27,244	(27,244)
Purchased Services	0	11,868	(11,868)
Travel	0	7,594	(7,594)
Other	1,609,318	5,306	1,604,012
FD053 Agency Accounts	**(32)**	**(90,951)**	**90,918**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	(90,951)	90,951
Travel	0	0	0
Other	(32)	0	(32)
FD062 Other Enterprises Accounts	**907,562**	**756,684**	**150,879**
Salaries	0	265,116	(265,116)
Benefits	0	77,492	(77,492)
Payments to Suppliers	0	331,078	(331,078)
Purchased Services	0	29,100	(29,100)
Travel	0	15,687	(15,687)
Utilities	0	13	(13)
Other	907,562	38,197	869,365
Non-Core Funds Subtotal	**28,252,041**	**8,120,975**	**20,131,066**
Grand Total	**41,689,422**	**21,725,495**	**19,963,927**

FY26 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**6,944,906**	**6,773,268**	**171,638**
Salaries	3,033,659	4,221,789	(1,188,130)
Benefits	1,619,932	1,674,755	(54,822)
Payments to Suppliers	2,641,726	603,336	2,038,390
Purchased Services	(199,896)	74,587	(274,483)
Travel	(39,355)	56,944	(96,299)
Utilities	(47,541)	100,615	(148,155)
Other	(63,620)	41,244	(104,864)
FD076 Indirect Cost Recovery	**7,062,824**	**6,927,761**	**135,063**
Salaries	4,236,393	5,025,074	(788,681)
Benefits	1,553,201	1,553,201	0
Payments to Suppliers	1,107,643	253,241	854,402
Purchased Services	69,020	7,096	61,924
Travel	109,297	40,989	68,308
Utilities	(18)	19	(37)
Other	(12,712)	48,141	(60,853)
FD080 Admin Fee and Interest	**196,790**	**137,208**	**59,581**
Salaries	(29,271)	84,745	(114,016)
Benefits	27,893	27,893	0
Payments to Suppliers	204,596	23,731	180,865
Purchased Services	0	0	0
Travel	(6,135)	0	(6,135)
Other	(293)	840	(1,133)
Core Funds Subtotal	**14,204,519**	**13,838,238**	**366,282**
FD026 Dedicated Local Accounts	**29,480,999**	**8,976,758**	**20,504,241**
Salaries	0	1,821,457	(1,821,457)
Benefits	0	364,448	(364,448)
Payments to Suppliers	0	5,885,512	(5,885,512)
Purchased Services	0	695,757	(695,757)
Travel	0	79,109	(79,109)
Utilities	0	8,618	(8,618)
Other	29,480,999	121,856	29,359,143
FD049 Donated Funds	**1,450,854**	**238,685**	**1,212,169**
Salaries	0	154,507	(154,507)
Benefits	0	48,920	(48,920)
Payments to Suppliers	0	14,407	(14,407)
Purchased Services	0	51	(51)
Travel	0	10,373	(10,373)
Other	1,450,854	10,426	1,440,427
FD053 Agency Accounts	**90,918**	**0**	**90,918**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	90,918	0	90,918
FD062 Other Enterprises Accounts	**1,098,038**	**992,803**	**105,235**
Salaries	0	337,832	(337,832)
Benefits	0	91,354	(91,354)
Payments to Suppliers	0	372,355	(372,355)
Purchased Services	0	122,561	(122,561)
Travel	0	2,513	(2,513)
Utilities	0	10	(10)
Other	1,098,038	66,179	1,031,859
Non-Core Funds Subtotal	**32,120,809**	**10,208,245**	**21,912,563**
Grand Total	**46,325,328**	**24,046,483**	**22,278,845**

Office of External Affairs and Government Relations

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	0	0	0
Indirect Cost Recovery	127,400	40,000	167,400
Admin Fee and Interest	1,906,189	427,999	2,334,188
Core Funds Subtotal	**2,033,589**	**467,999**	**2,501,588**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD076 Indirect Cost Recovery	**0**	**0**	**0**
Purchased Services	0	0	0
FD080 Admin Fee and Interest	**2,188,241**	**1,544,573**	**643,668**
Salaries	1,013,005	763,200	249,805
Benefits	207,900	207,900	0
Payments to Suppliers	171,336	50,914	120,421
Purchased Services	608,000	504,869	103,131
Travel	188,000	6,078	181,922
Utilities	0	3,185	(3,185)
Other	0	8,427	(8,427)
Core Funds Subtotal	**2,188,241**	**1,544,573**	**643,668**
FD026 Dedicated Local Accounts	**0**	**332,670**	**(332,670)**
Salaries	0	256,348	(256,348)
Benefits	0	61,931	(61,931)
Payments to Suppliers	0	11,674	(11,674)
Travel	0	155	(155)
Other	0	2,563	(2,563)
FD049 Donated Funds	**64,401**	**4,214**	**60,187**
Payments to Suppliers	0	4,010	(4,010)
Purchased Services	0	0	0
Travel	0	203	(203)
Other	64,401	0	64,401
Non-Core Funds Subtotal	**64,401**	**336,884**	**(272,483)**
Grand Total	**2,252,642**	**1,881,457**	**371,185**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD076 Indirect Cost Recovery	**90,000**	**90,000**	**0**
Purchased Services	90,000	90,000	0
FD080 Admin Fee and Interest	**2,584,296**	**1,987,966**	**596,330**
Salaries	1,305,953	1,092,661	213,291
Benefits	271,506	271,057	449
Payments to Suppliers	181,890	72,470	109,420
Purchased Services	523,402	454,672	68,731
Travel	284,033	81,251	202,783
Utilities	6,615	5,027	1,588
Other	10,897	10,829	68
Core Funds Subtotal	**2,674,296**	**2,077,966**	**596,330**
FD026 Dedicated Local Accounts	**0**	**20**	**(20)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	20	(20)
Travel	0	0	0
Other	0	0	0
FD049 Donated Funds	**90,687**	**28,753**	**61,934**
Payments to Suppliers	0	23,503	(23,503)
Purchased Services	0	50	(50)
Travel	0	5,200	(5,200)
Other	90,687	0	90,687
Non-Core Funds Subtotal	**90,687**	**28,773**	**61,914**
Grand Total	**2,764,984**	**2,106,740**	**658,244**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD076 Indirect Cost Recovery	**90,000**	**90,000**	**0**
Purchased Services	90,000	90,000	0
FD080 Admin Fee and Interest	**2,843,601**	**2,214,698**	**628,903**
Salaries	1,557,746	1,238,033	319,713
Benefits	321,476	321,027	449
Payments to Suppliers	168,157	99,123	69,034
Purchased Services	444,587	380,229	64,358
Travel	329,800	158,820	170,980
Utilities	8,288	5,445	2,844
Other	13,547	12,020	1,527
Core Funds Subtotal	**2,933,601**	**2,304,698**	**628,903**
FD026 Dedicated Local Accounts	**(20)**	**0**	**(20)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	(20)	0	(20)
FD049 Donated Funds	**97,434**	**35,073**	**62,361**
Payments to Suppliers	0	25,277	(25,277)
Purchased Services	0	0	0
Travel	0	9,796	(9,796)
Other	97,434	0	97,434
Non-Core Funds Subtotal	**97,414**	**35,073**	**62,341**
Grand Total	**3,031,015**	**2,339,771**	**691,244**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD076 Indirect Cost Recovery	**0**	**17,500**	**(17,500)**
Purchased Services	0	17,500	(17,500)
FD080 Admin Fee and Interest	**2,886,369**	**2,208,466**	**677,903**
Salaries	1,293,424	1,210,688	82,736
Benefits	326,673	326,224	449
Payments to Suppliers	666,556	89,921	576,634
Purchased Services	440,703	440,703	0
Travel	138,590	123,919	14,670
Utilities	4,917	4,916	1
Other	15,507	12,094	3,413
Core Funds Subtotal	**2,886,369**	**2,225,966**	**660,403**
FD026 Dedicated Local Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	0	0	0
FD049 Donated Funds	**92,011**	**26,657**	**65,353**
Payments to Suppliers	0	22,245	(22,245)
Purchased Services	0	0	0
Travel	0	4,413	(4,413)
Other	92,011	0	92,011
Non-Core Funds Subtotal	**92,011**	**26,657**	**65,353**
Grand Total	**2,978,380**	**2,252,624**	**725,757**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD076 Indirect Cost Recovery	**149,900**	**149,900**	**0**
Purchased Services	149,900	149,900	0
FD080 Admin Fee and Interest	**2,991,008**	**2,270,895**	**720,113**
Salaries	1,515,214	1,406,365	108,849
Benefits	385,369	385,369	0
Payments to Suppliers	656,756	63,778	592,978
Purchased Services	235,126	264,885	(29,759)
Travel	176,170	131,750	44,420
Utilities	5,001	4,701	300
Other	17,372	14,047	3,324
Core Funds Subtotal	**3,140,908**	**2,420,795**	**720,113**
FD026 Dedicated Local Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	0	0	0
FD049 Donated Funds	**95,853**	**21,799**	**74,054**
Payments to Suppliers	0	17,751	(17,751)
Purchased Services	0	850	(850)
Travel	0	3,198	(3,198)
Other	95,853	0	95,853
Non-Core Funds Subtotal	**95,853**	**21,799**	**74,054**
Grand Total	**3,236,761**	**2,442,594**	**794,167**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD076 Indirect Cost Recovery	**127,400**	**122,981**	**4,419**
Purchased Services	127,400	122,981	4,419
FD080 Admin Fee and Interest	**2,984,277**	**2,335,921**	**648,356**
Salaries	1,498,122	1,412,811	85,311
Benefits	384,471	384,471	0
Payments to Suppliers	601,001	84,749	516,252
Purchased Services	334,063	334,063	0
Travel	142,824	100,614	42,210
Utilities	5,920	5,321	599
Other	17,876	13,892	3,984
Core Funds Subtotal	**3,111,677**	**2,458,902**	**652,775**
FD026 Dedicated Local Accounts	**10,000**	**4,952**	**5,048**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	2,094	(2,094)
Travel	0	2,058	(2,058)
Other	10,000	800	9,200
FD049 Donated Funds	**110,054**	**30,509**	**79,546**
Payments to Suppliers	0	16,305	(16,305)
Purchased Services	0	12,406	(12,406)
Travel	0	1,537	(1,537)
Other	110,054	262	109,793
Non-Core Funds Subtotal	**120,054**	**35,461**	**84,594**
Grand Total	**3,231,731**	**2,494,363**	**737,369**

University Advancement

Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	478,440	222,593	701,033
Indirect Cost Recovery	0	0	0
Admin Fee and Interest	2,665,856	3,448,599	6,114,455
Core Funds Subtotal	**3,144,296**	**3,671,192**	**6,815,488**

FY21 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**768,445**	**636,623**	**131,822**
Salaries	450,215	452,961	(2,746)
Benefits	178,864	178,864	0
Payments to Suppliers	134,567	0	134,567
Purchased Services	0	0	0
Other	4,798	4,798	0
FD076 Indirect Cost Recovery	**5,000**	**0**	**5,000**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	5,000	0	5,000
Other	0	0	0
FD080 Admin Fee and Interest	**7,972,918**	**4,763,408**	**3,209,510**
Salaries	3,353,476	3,555,225	(201,749)
Benefits	1,171,138	1,171,138	0
Payments to Suppliers	3,448,304	(148)	3,448,451
Travel	0	0	0
Other	0	37,193	(37,193)
Core Funds Subtotal	**8,746,363**	**5,400,032**	**3,346,331**
FD049 Donated Funds	**6,751,054**	**2,188,000**	**4,563,054**
Benefits	0	0	0
Payments to Suppliers	0	2,186,702	(2,186,702)
Purchased Services	0	5,000	(5,000)
Other	6,751,054	(3,702)	6,754,756
FD050 WSU Foundation	**12,582,898**	**10,459,996**	**2,122,902**
Salaries	0	3,905,638	(3,905,638)
Benefits	0	985,521	(985,521)
Payments to Suppliers	0	3,147,715	(3,147,715)
Purchased Services	0	2,375,116	(2,375,116)
Travel	0	12,950	(12,950)
Utilities	0	1,111	(1,111)
Other	12,582,898	31,945	12,550,953
FD051 Alumni Association Donated	**2,677,594**	**324,626**	**2,352,969**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	33,194	(33,194)
Purchased Services	0	411	(411)
Travel	0	0	0
Utilities	0	255	(255)
Other	2,677,594	290,766	2,386,829
FD053 Agency Accounts	**0**	**77**	**(77)**
Purchased Services	0	77	(77)
Other	0	0	0
FD098 Alumni Association Agency	**1,421,728**	**1,603,203**	**(181,476)**
Salaries	0	691,890	(691,890)
Benefits	0	197,244	(197,244)
Payments to Suppliers	0	567,353	(567,353)
Purchased Services	0	128,745	(128,745)
Travel	0	5,719	(5,719)
Utilities	0	1,317	(1,317)
Other	1,421,728	10,935	1,410,793
Non-Core Funds Subtotal	**23,433,274**	**14,575,902**	**8,857,372**
Grand Total	**32,179,637**	**19,975,934**	**12,203,704**

FY22 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**774,330**	**648,890**	**125,440**
Salaries	468,746	473,145	(4,399)
Benefits	171,017	171,017	0
Payments to Suppliers	134,567	8	134,559
Purchased Services	0	0	0
Other	0	4,721	(4,721)
FD076 Indirect Cost Recovery	**5,000**	**0**	**5,000**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	5,000	0	5,000
Other	0	0	0
FD080 Admin Fee and Interest	**8,074,003**	**4,862,513**	**3,211,490**
Salaries	3,672,528	3,661,810	10,718
Benefits	1,162,816	1,163,381	(565)
Payments to Suppliers	3,275,851	90	3,275,761
Travel	0	1,217	(1,217)
Other	(37,193)	36,015	(73,207)
Core Funds Subtotal	**8,853,334**	**5,511,403**	**3,341,930**
FD049 Donated Funds	**8,473,925**	**2,922,379**	**5,551,545**
Benefits	0	0	0
Payments to Suppliers	0	2,869,166	(2,869,166)
Purchased Services	0	0	0
Other	8,473,925	53,213	8,420,711
FD050 WSU Foundation	**13,807,438**	**11,637,936**	**2,169,502**
Salaries	0	3,736,650	(3,736,650)
Benefits	0	935,386	(935,386)
Payments to Suppliers	0	4,217,633	(4,217,633)
Purchased Services	0	2,521,879	(2,521,879)
Travel	0	221,987	(221,987)
Utilities	0	2,491	(2,491)
Other	13,807,438	1,910	13,805,528
FD051 Alumni Association Donated	**3,735,277**	**1,835,257**	**1,900,020**
Salaries	0	0	0
Benefits	0	3,841	(3,841)
Payments to Suppliers	0	1,244,561	(1,244,561)
Purchased Services	0	7,410	(7,410)
Travel	0	21,762	(21,762)
Utilities	0	117	(117)
Other	3,735,277	557,566	3,177,710
FD053 Agency Accounts	**(77)**	**0**	**(77)**
Purchased Services	0	0	0
Other	(77)	0	(77)
FD098 Alumni Association Agency	**1,957,585**	**1,823,019**	**134,566**
Salaries	0	726,219	(726,219)
Benefits	0	196,815	(196,815)
Payments to Suppliers	0	660,652	(660,652)
Purchased Services	0	144,666	(144,666)
Travel	0	83,088	(83,088)
Utilities	0	1,368	(1,368)
Other	1,957,585	10,212	1,947,373
Non-Core Funds Subtotal	**27,974,148**	**18,218,592**	**9,755,556**
Grand Total	**36,827,481**	**23,729,995**	**13,097,486**

FY23 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**819,551**	**689,619**	**129,933**
Salaries	495,468	490,470	4,999
Benefits	194,244	194,244	0
Payments to Suppliers	134,559	0	134,559
Purchased Services	0	0	0
Other	(4,721)	4,905	(9,625)
FD076 Indirect Cost Recovery	**5,000**	**0**	**5,000**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	5,000	0	5,000
Other	0	0	0
FD080 Admin Fee and Interest	**8,789,603**	**5,826,517**	**2,963,086**
Salaries	2,612,963	4,360,702	(1,747,738)
Benefits	1,421,910	1,422,475	(565)
Payments to Suppliers	4,829,154	0	4,829,154
Travel	(1,217)	0	(1,217)
Other	(73,207)	43,340	(116,547)
Core Funds Subtotal	**9,614,154**	**6,516,135**	**3,098,019**
FD049 Donated Funds	**6,485,212**	**3,160,083**	**3,325,129**
Benefits	0	0	0
Payments to Suppliers	0	3,159,475	(3,159,475)
Purchased Services	0	0	0
Other	6,485,212	608	6,484,603
FD050 WSU Foundation	**14,923,965**	**12,832,980**	**2,090,986**
Salaries	0	4,505,150	(4,505,150)
Benefits	0	1,234,112	(1,234,112)
Payments to Suppliers	0	5,247,757	(5,247,757)
Purchased Services	0	1,437,533	(1,437,533)
Travel	0	383,344	(383,344)
Utilities	0	15,827	(15,827)
Other	14,923,965	9,257	14,914,708
FD051 Alumni Association Donated	**3,127,806**	**1,094,579**	**2,033,227**
Salaries	0	905	(905)
Benefits	0	(1,424)	1,424
Payments to Suppliers	0	777,102	(777,102)
Purchased Services	0	150	(150)
Travel	0	16,860	(16,860)
Utilities	0	422	(422)
Other	3,127,806	300,564	2,827,241
FD053 Agency Accounts	**(77)**	**0**	**(77)**
Purchased Services	0	0	0
Other	(77)	0	(77)
FD098 Alumni Association Agency	**2,602,191**	**2,535,861**	**66,330**
Salaries	0	738,534	(738,534)
Benefits	0	220,022	(220,022)
Payments to Suppliers	0	1,285,218	(1,285,218)
Purchased Services	0	114,205	(114,205)
Travel	0	165,007	(165,007)
Utilities	0	1,819	(1,819)
Other	2,602,191	11,055	2,591,136
Non-Core Funds Subtotal	**27,139,097**	**19,623,503**	**7,515,595**
Grand Total	**36,753,252**	**26,139,638**	**10,613,614**

FY24 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**840,774**	**759,482**	**81,292**
Salaries	500,137	538,373	(38,237)
Benefits	215,703	215,703	0
Payments to Suppliers	134,559	0	134,559
Purchased Services	0	87	(87)
Other	(9,625)	5,319	(14,944)
FD076 Indirect Cost Recovery	**5,000**	**0**	**5,000**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	5,000	0	5,000
Other	0	0	0
FD080 Admin Fee and Interest	**8,649,272**	**5,557,544**	**3,091,728**
Salaries	2,368,987	4,019,950	(1,650,963)
Benefits	1,497,562	1,498,127	(565)
Payments to Suppliers	4,900,488	0	4,900,488
Travel	(1,217)	0	(1,217)
Other	(116,547)	39,468	(156,015)
Core Funds Subtotal	**9,495,046**	**6,317,027**	**3,178,019**
FD049 Donated Funds	**6,632,299**	**4,640,389**	**1,991,910**
Benefits	0	161,350	(161,350)
Payments to Suppliers	0	4,464,889	(4,464,889)
Purchased Services	0	0	0
Other	6,632,299	14,150	6,618,149
FD050 WSU Foundation	**16,532,405**	**15,252,064**	**1,280,340**
Salaries	0	5,879,309	(5,879,309)
Benefits	0	1,465,167	(1,465,167)
Payments to Suppliers	0	5,457,313	(5,457,313)
Purchased Services	0	2,000,272	(2,000,272)
Travel	0	398,003	(398,003)
Utilities	0	31,863	(31,863)
Other	16,532,405	20,138	16,512,267
FD051 Alumni Association Donated	**3,439,616**	**1,487,850**	**1,951,766**
Salaries	0	1	(1)
Benefits	0	0	(0)
Payments to Suppliers	0	1,108,883	(1,108,883)
Purchased Services	0	0	0
Travel	0	14,741	(14,741)
Utilities	0	1,656	(1,656)
Other	3,439,616	362,569	3,077,047
FD053 Agency Accounts	**(77)**	**0**	**(77)**
Purchased Services	0	0	0
Other	(77)	0	(77)
FD098 Alumni Association Agency	**1,846,884**	**1,573,640**	**273,244**
Salaries	0	907,400	(907,400)
Benefits	0	250,764	(250,764)
Payments to Suppliers	0	207,418	(207,418)
Purchased Services	0	92,206	(92,206)
Travel	0	101,100	(101,100)
Utilities	0	1,409	(1,409)
Other	1,846,884	13,342	1,833,542
Non-Core Funds Subtotal	**28,451,127**	**22,953,943**	**5,497,183**
Grand Total	**37,946,173**	**29,270,970**	**8,675,203**

FY25 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**797,499**	**796,140**	**1,358**
Salaries	574,408	567,296	7,112
Benefits	223,091	223,091	0
Payments to Suppliers	0	81	(81)
Purchased Services	0	0	0
Other	0	5,673	(5,673)
FD076 Indirect Cost Recovery	**154,168**	**129,985**	**24,183**
Salaries	5,000	104,769	(99,769)
Benefits	24,168	24,168	0
Payments to Suppliers	125,000	0	125,000
Other	0	1,048	(1,048)
FD080 Admin Fee and Interest	**9,103,013**	**6,066,122**	**3,036,891**
Salaries	6,146,729	4,408,263	1,738,466
Benefits	1,613,986	1,613,986	0
Payments to Suppliers	1,342,298	0	1,342,298
Travel	0	0	0
Other	0	43,873	(43,873)
Core Funds Subtotal	**10,054,680**	**6,992,247**	**3,062,432**
FD049 Donated Funds	**5,367,248**	**3,026,495**	**2,340,753**
Benefits	0	161,350	(161,350)
Payments to Suppliers	0	2,999,811	(2,999,811)
Purchased Services	0	20,000	(20,000)
Other	5,367,248	(154,666)	5,521,914
FD050 WSU Foundation	**14,611,236**	**13,113,687**	**1,497,549**
Salaries	0	5,473,087	(5,473,087)
Benefits	0	1,319,714	(1,319,714)
Payments to Suppliers	0	5,259,630	(5,259,630)
Purchased Services	0	768,195	(768,195)
Travel	0	260,011	(260,011)
Utilities	0	28,253	(28,253)
Other	14,611,236	4,798	14,606,437
FD051 Alumni Association Donated	**3,207,491**	**906,100**	**2,301,391**
Salaries	0	0	0
Benefits	0	(564)	564
Payments to Suppliers	0	545,234	(545,234)
Purchased Services	0	18,883	(18,883)
Travel	0	8,772	(8,772)
Utilities	0	526	(526)
Other	3,207,491	333,249	2,874,243
FD053 Agency Accounts	**(77)**	**0**	**(77)**
Purchased Services	0	0	0
Other	(77)	0	(77)
FD098 Alumni Association Agency	**1,586,774**	**1,303,371**	**283,404**
Salaries	0	753,426	(753,426)
Benefits	0	203,874	(203,874)
Payments to Suppliers	0	163,006	(163,006)
Purchased Services	0	95,888	(95,888)
Travel	0	75,308	(75,308)
Utilities	0	1,097	(1,097)
Other	1,586,774	10,772	1,576,003
Non-Core Funds Subtotal	**24,772,672**	**18,349,653**	**6,423,019**
Grand Total	**34,827,352**	**25,341,900**	**9,485,452**

FY26 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**671,566**	**670,191**	**1,374**
Salaries	478,516	472,415	6,102
Benefits	193,049	193,049	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	0	4,728	(4,728)
FD076 Indirect Cost Recovery	**176,455**	**151,010**	**25,445**
Salaries	24,183	122,513	(98,330)
Benefits	27,272	27,272	0
Payments to Suppliers	125,000	0	125,000
Other	0	1,225	(1,225)
FD080 Admin Fee and Interest	**9,220,139**	**8,179,399**	**1,040,741**
Salaries	6,150,215	5,988,699	161,516
Benefits	2,131,064	2,131,064	0
Payments to Suppliers	938,860	0	938,860
Travel	0	0	0
Other	0	59,635	(59,635)
Core Funds Subtotal	**10,068,160**	**9,000,600**	**1,067,560**
FD049 Donated Funds	**6,132,904**	**3,396,556**	**2,736,349**
Benefits	0	161,350	(161,350)
Payments to Suppliers	0	3,168,069	(3,168,069)
Purchased Services	0	49,000	(49,000)
Other	6,132,904	18,136	6,114,768
FD050 WSU Foundation	**15,965,331**	**12,653,972**	**3,311,359**
Salaries	0	4,227,381	(4,227,381)
Benefits	0	956,582	(956,582)
Payments to Suppliers	0	6,718,265	(6,718,265)
Purchased Services	0	524,531	(524,531)
Travel	0	182,671	(182,671)
Utilities	0	38,836	(38,836)
Other	15,965,331	5,707	15,959,624
FD051 Alumni Association Donated	**3,487,080**	**1,172,254**	**2,314,826**
Salaries	0	540,149	(540,149)
Benefits	0	177,646	(177,646)
Payments to Suppliers	0	123,364	(123,364)
Purchased Services	0	16,617	(16,617)
Travel	0	32,656	(32,656)
Utilities	0	0	0
Other	3,487,080	281,822	3,205,258
FD053 Agency Accounts	**(77)**	**0**	**(77)**
Purchased Services	0	0	0
Other	(77)	0	(77)
FD098 Alumni Association Agency	**1,651,375**	**1,259,367**	**392,008**
Salaries	0	384,691	(384,691)
Benefits	0	101,312	(101,312)
Payments to Suppliers	0	598,621	(598,621)
Purchased Services	0	105,652	(105,652)
Travel	0	59,952	(59,952)
Utilities	0	610	(610)
Other	1,651,375	8,529	1,642,846
Non-Core Funds Subtotal	**27,236,613**	**18,482,149**	**8,754,464**
Grand Total	**37,304,773**	**27,482,749**	**9,822,024**

University Marketing and Communications

Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	4,319,667	3,728,034	8,047,701
Indirect Cost Recovery	0	0	0
Admin Fee and Interest	304,596	0	304,596
Core Funds Subtotal	**4,624,263**	**3,728,034**	**8,352,297**

FY21 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**6,263,646**	**5,096,094**	**1,167,552**
Salaries	3,482,935	3,480,881	2,054
Benefits	1,126,680	1,126,749	(69)
Payments to Suppliers	1,406,344	238,836	1,167,509
Purchased Services	199,745	199,745	0
Travel	5,860	5,860	0
Utilities	6,811	6,811	0
Other	35,270	37,212	(1,942)
FD080 Admin Fee and Interest	**479,643**	**246,373**	**233,270**
Salaries	0	0	0
Benefits	(15,372)	(15,372)	0
Payments to Suppliers	487,454	254,184	233,270
Purchased Services	7,339	7,339	0
Travel	221	221	0
Other	0	0	0
Core Funds Subtotal	**6,743,289**	**5,342,467**	**1,400,822**
FD026 Dedicated Local Accounts	**167,587**	**160,022**	**7,564**
Salaries	0	58,998	(58,998)
Benefits	0	25,033	(25,033)
Payments to Suppliers	0	53,210	(53,210)
Purchased Services	0	17,641	(17,641)
Travel	0	0	0
Utilities	0	0	0
Other	167,587	5,140	162,446
FD030 Printing	**802,717**	**2,417,778**	**(1,615,061)**
Salaries	0	394,434	(394,434)
Benefits	0	164,980	(164,980)
Internal Service Delivery Expense	0	1,759,697	(1,759,697)
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	802,717	98,668	704,049
FD049 Donated Funds	**58,821**	**445**	**58,376**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	220	(220)
Purchased Services	0	0	0
Travel	0	0	0
Other	58,821	225	58,596
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD062 Other Enterprises Accounts	**70,010**	**23,021**	**46,989**
Payments to Suppliers	0	15,808	(15,808)
Purchased Services	0	3,432	(3,432)
Travel	0	0	0
Other	70,010	3,781	66,229
Non-Core Funds Subtotal	**1,099,134**	**2,601,267**	**(1,502,132)**
Grand Total	**7,842,423**	**7,943,734**	**(101,310)**

FY22 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**7,016,065**	**5,389,407**	**1,626,658**
Salaries	3,813,658	3,500,392	313,266
Benefits	1,114,166	1,111,843	2,322
Payments to Suppliers	2,050,610	550,200	1,500,410
Purchased Services	0	158,774	(158,774)
Travel	0	26,885	(26,885)
Utilities	0	7,037	(7,037)
Other	37,631	34,276	3,355
FD080 Admin Fee and Interest	**233,270**	**1**	**233,269**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	233,270	0	233,270
Purchased Services	0	1	(1)
Travel	0	0	0
Other	0	0	0
Core Funds Subtotal	**7,249,335**	**5,389,408**	**1,859,927**
FD026 Dedicated Local Accounts	**264,951**	**293,199**	**(28,248)**
Salaries	0	73,768	(73,768)
Benefits	0	20,925	(20,925)
Payments to Suppliers	0	184,315	(184,315)
Purchased Services	0	11,427	(11,427)
Travel	0	0	0
Utilities	0	0	0
Other	264,951	2,765	262,186
FD030 Printing	**724,298**	**2,783,172**	**(2,058,874)**
Salaries	0	835,162	(835,162)
Benefits	0	323,501	(323,501)
Internal Service Delivery Expense	0	1,484,811	(1,484,811)
Payments to Suppliers	0	5,293	(5,293)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	724,298	134,404	589,894
FD049 Donated Funds	**131,039**	**57,914**	**73,125**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	6,084	(6,084)
Purchased Services	0	51,500	(51,500)
Travel	0	179	(179)
Other	131,039	151	130,888
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD062 Other Enterprises Accounts	**125,824**	**125,655**	**169**
Payments to Suppliers	0	115,074	(115,074)
Purchased Services	0	4,898	(4,898)
Travel	0	0	0
Other	125,824	5,683	120,141
Non-Core Funds Subtotal	**1,246,113**	**3,259,940**	**(2,013,828)**
Grand Total	**8,495,448**	**8,649,348**	**(153,901)**

FY23 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**7,682,565**	**5,956,585**	**1,725,979**
Salaries	4,291,942	3,577,825	714,117
Benefits	1,225,163	1,225,962	(799)
Payments to Suppliers	2,354,800	681,030	1,673,770
Purchased Services	(158,774)	377,075	(535,850)
Travel	(26,885)	50,340	(77,225)
Utilities	(7,037)	8,111	(15,148)
Other	3,355	36,242	(32,886)
FD080 Admin Fee and Interest	**537,865**	**0**	**537,865**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	537,866	0	537,866
Purchased Services	(1)	0	(1)
Travel	0	0	0
Other	0	0	0
Core Funds Subtotal	**8,220,430**	**5,956,585**	**2,263,844**
FD026 Dedicated Local Accounts	**242,925**	**248,552**	**(5,627)**
Salaries	0	65,217	(65,217)
Benefits	0	23,058	(23,058)
Payments to Suppliers	0	141,271	(141,271)
Purchased Services	0	16,940	(16,940)
Travel	0	37	(37)
Utilities	0	0	0
Other	242,925	2,028	240,897
FD030 Printing	**714,561**	**2,648,165**	**(1,933,604)**
Salaries	0	868,728	(868,728)
Benefits	0	357,906	(357,906)
Internal Service Delivery Expense	0	1,251,267	(1,251,267)
Payments to Suppliers	0	4,540	(4,540)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	714,561	165,724	548,837
FD049 Donated Funds	**945,962**	**268,660**	**677,302**
Salaries	0	6,106	(6,106)
Benefits	0	2,281	(2,281)
Payments to Suppliers	0	188,921	(188,921)
Purchased Services	0	71,235	(71,235)
Travel	0	0	0
Other	945,962	117	945,845
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD062 Other Enterprises Accounts	**95,784**	**95,917**	**(134)**
Payments to Suppliers	0	78,166	(78,166)
Purchased Services	0	9,440	(9,440)
Travel	0	1,287	(1,287)
Other	95,784	7,025	88,759
Non-Core Funds Subtotal	**1,999,232**	**3,261,294**	**(1,262,062)**
Grand Total	**10,219,662**	**9,217,880**	**1,001,782**

FY24 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**7,390,941**	**6,078,757**	**1,312,185**
Salaries	4,666,017	3,775,707	890,310
Benefits	1,252,861	1,253,246	(384)
Payments to Suppliers	2,133,172	660,435	1,472,736
Purchased Services	(535,850)	307,945	(843,794)
Travel	(77,225)	40,698	(117,923)
Utilities	(15,148)	3,945	(19,093)
Other	(32,886)	36,781	(69,668)
FD080 Admin Fee and Interest	**842,461**	**0**	**842,461**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	842,462	0	842,462
Purchased Services	(1)	0	(1)
Travel	0	0	0
Other	0	0	0
Core Funds Subtotal	**8,233,402**	**6,078,757**	**2,154,646**
FD026 Dedicated Local Accounts	**928,889**	**806,296**	**122,593**
Salaries	0	77,790	(77,790)
Benefits	0	24,671	(24,671)
Payments to Suppliers	0	126,074	(126,074)
Purchased Services	0	567,537	(567,537)
Travel	0	901	(901)
Utilities	0	8,144	(8,144)
Other	928,889	1,179	927,710
FD030 Printing	**186,798**	**2,243,116**	**(2,056,318)**
Salaries	0	844,581	(844,581)
Benefits	0	340,707	(340,707)
Internal Service Delivery Expense	0	888,819	(888,819)
Payments to Suppliers	0	8,474	(8,474)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	186,798	160,534	26,264
FD049 Donated Funds	**702,618**	**562,103**	**140,515**
Salaries	0	48,540	(48,540)
Benefits	0	22,328	(22,328)
Payments to Suppliers	0	482,449	(482,449)
Purchased Services	0	8,225	(8,225)
Travel	0	0	0
Other	702,618	561	702,057
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD062 Other Enterprises Accounts	**118,348**	**118,360**	**(13)**
Payments to Suppliers	0	100,187	(100,187)
Purchased Services	0	8,653	(8,653)
Travel	0	666	(666)
Other	118,348	8,855	109,493
Non-Core Funds Subtotal	**1,936,653**	**3,729,876**	**(1,793,223)**
Grand Total	**10,170,055**	**9,808,632**	**361,423**

FY25 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,608,883**	**7,769,945**	**838,938**
Salaries	4,712,469	3,559,951	1,152,518
Benefits	1,173,887	1,175,057	(1,170)
Payments to Suppliers	2,722,528	1,033,240	1,689,288
Purchased Services	0	1,904,436	(1,904,436)
Travel	0	58,555	(58,555)
Utilities	0	3,639	(3,639)
Other	0	35,068	(35,068)
FD080 Admin Fee and Interest	**1,179,378**	**273,739**	**905,639**
Salaries	(44,500)	194,968	(239,468)
Benefits	76,821	76,821	0
Payments to Suppliers	1,147,057	0	1,147,057
Purchased Services	0	0	0
Travel	0	0	0
Other	0	1,950	(1,950)
Core Funds Subtotal	**9,788,261**	**8,043,684**	**1,744,577**
FD026 Dedicated Local Accounts	**262,593**	**148,553**	**114,040**
Salaries	0	81,141	(81,141)
Benefits	0	24,357	(24,357)
Payments to Suppliers	0	38,781	(38,781)
Purchased Services	0	3,576	(3,576)
Travel	0	0	0
Utilities	0	0	0
Other	262,593	698	261,895
FD030 Printing	**(576,293)**	**1,605,918**	**(2,182,212)**
Salaries	0	741,525	(741,525)
Benefits	0	297,119	(297,119)
Internal Service Delivery Expense	0	709,612	(709,612)
Payments to Suppliers	0	(280,015)	280,015
Purchased Services	0	12,457	(12,457)
Travel	0	1,816	(1,816)
Utilities	0	338	(338)
Other	(576,293)	123,066	(699,359)
FD049 Donated Funds	**166,616**	**49,410**	**117,206**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	47,784	(47,784)
Purchased Services	0	0	0
Travel	0	1,442	(1,442)
Other	166,616	184	166,432
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD062 Other Enterprises Accounts	**77,774**	**78,658**	**(884)**
Payments to Suppliers	0	67,674	(67,674)
Purchased Services	0	4,969	(4,969)
Travel	0	0	0
Other	77,774	6,015	71,759
Non-Core Funds Subtotal	**(69,310)**	**1,882,539**	**(1,951,849)**
Grand Total	**9,718,951**	**9,926,223**	**(207,272)**

FY26 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,112,841**	**7,700,599**	**412,242**
Salaries	3,992,939	4,390,256	(397,317)
Benefits	1,301,298	1,301,298	0
Payments to Suppliers	2,818,072	1,597,004	1,221,068
Purchased Services	0	347,893	(347,893)
Travel	0	23,505	(23,505)
Utilities	0	3,213	(3,213)
Other	531	37,430	(36,899)
FD080 Admin Fee and Interest	**1,082,019**	**910,040**	**171,979**
Salaries	0	199,124	(199,124)
Benefits	55,536	55,536	0
Payments to Suppliers	1,070,984	595,194	475,789
Purchased Services	0	58,051	(58,051)
Travel	(44,500)	0	(44,500)
Other	0	2,135	(2,135)
Core Funds Subtotal	**9,194,860**	**8,610,639**	**584,221**
FD026 Dedicated Local Accounts	**246,458**	**132,440**	**114,018**
Salaries	0	74,386	(74,386)
Benefits	0	30,176	(30,176)
Payments to Suppliers	0	23,425	(23,425)
Purchased Services	0	3,722	(3,722)
Travel	0	0	0
Utilities	0	0	0
Other	246,458	731	245,727
FD030 Printing	**(771,902)**	**104,168**	**(876,070)**
Salaries	0	54,927	(54,927)
Benefits	0	24,014	(24,014)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	(76,732)	76,732
Purchased Services	0	(3,691)	3,691
Travel	0	2,896	(2,896)
Utilities	0	485	(485)
Other	(771,902)	102,269	(874,171)
FD049 Donated Funds	**442,880**	**987**	**441,893**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	804	(804)
Purchased Services	0	0	0
Travel	0	122	(122)
Other	442,880	62	442,818
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD062 Other Enterprises Accounts	**55,092**	**49,815**	**5,278**
Payments to Suppliers	0	44,889	(44,889)
Purchased Services	0	0	0
Travel	0	448	(448)
Other	55,092	4,478	50,614
Non-Core Funds Subtotal	**(27,471)**	**287,410**	**(314,882)**
Grand Total	**9,167,389**	**8,898,049**	**269,339**

Athletics

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	0	0	0
Indirect Cost Recovery	0	0	0
Admin Fee and Interest	322,057	133,498	455,555
Core Funds Subtotal	**322,057**	**133,498**	**455,555**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**0**	**481**	**(481)**
Benefits	0	481	(481)
FD076 Indirect Cost Recovery	**465,826**	**478,821**	**(12,995)**
Salaries	324,623	332,913	(8,290)
Benefits	140,557	140,557	0
Payments to Suppliers	645	1,854	(1,208)
Other	0	3,498	(3,498)
Core Funds Subtotal	**465,826**	**479,303**	**(13,477)**
FD026 Dedicated Local Accounts	**776,995**	**197,952**	**579,043**
Salaries	0	100,611	(100,611)
Benefits	0	30,606	(30,606)
Payments to Suppliers	0	36,883	(36,883)
Purchased Services	0	21,987	(21,987)
Travel	0	0	0
Utilities	0	18	(18)
Other	776,995	7,847	769,148
FD045 Federal Work Study Program	**0**	**0**	**0**
Benefits	0	0	0
Other	0	0	0
FD049 Donated Funds	**6,475**	**0**	**6,475**
Other	6,475	0	6,475
FD050 WSU Foundation	**175,353**	**3,686**	**171,667**
Other	175,353	3,686	171,667
FD062 Other Enterprises Accounts	**175**	**0**	**175**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	175	0	175
FD077 Athletics	**18,378,677**	**37,894,503**	**(19,515,826)**
Salaries	0	22,318,253	(22,318,253)
Benefits	0	4,644,204	(4,644,204)
Payments to Suppliers	0	5,635,263	(5,635,263)
Purchased Services	0	2,289,110	(2,289,110)
Travel	0	2,730,011	(2,730,011)
Utilities	0	24,408	(24,408)
Other	18,378,677	253,255	18,125,422
FD089 Athletics Contributions	**24,146,909**	**9,078,321**	**15,068,588**
Salaries	0	0	0
Benefits	0	4	(4)
Payments to Suppliers	0	799,471	(799,471)
Purchased Services	0	(128,204)	128,204
Travel	0	197,591	(197,591)
Utilities	0	622	(622)
Other	24,146,909	8,208,838	15,938,071
FD098 Alumni Association Agency	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD105 Investment In Plant | Athletics	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD145 Athletics Camps	**22,402**	**18,364**	**4,038**
Salaries	0	546	(546)
Benefits	0	35	(35)
Payments to Suppliers	0	11,299	(11,299)
Purchased Services	0	5,913	(5,913)
Travel	0	400	(400)
Other	22,402	172	22,231
FD197 Athletics Pledged Revenues	**0**	**0**	**0**
Other	0	0	0
Non-Core Funds Subtotal	**43,506,987**	**47,192,827**	**(3,685,840)**
Grand Total	**43,972,813**	**47,672,130**	**(3,699,317)**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**(481)**	**273**	**(754)**
Benefits	(481)	273	(754)
FD076 Indirect Cost Recovery	**442,440**	**439,091**	**3,350**
Salaries	320,066	312,174	7,892
Benefits	123,568	123,568	0
Payments to Suppliers	2,304	243	2,061
Other	(3,498)	3,106	(6,604)
Core Funds Subtotal	**441,959**	**439,363**	**2,595**
FD026 Dedicated Local Accounts	**1,323,727**	**931,078**	**392,649**
Salaries	0	168,990	(168,990)
Benefits	0	32,705	(32,705)
Payments to Suppliers	0	161,877	(161,877)
Purchased Services	0	505,601	(505,601)
Travel	0	791	(791)
Utilities	0	510	(510)
Other	1,323,727	60,605	1,263,122
FD045 Federal Work Study Program	**0**	**0**	**0**
Benefits	0	0	0
Other	0	0	0
FD049 Donated Funds	**13,531**	**0**	**13,531**
Other	13,531	0	13,531
FD050 WSU Foundation	**(6,198)**	**0**	**(6,198)**
Other	(6,198)	0	(6,198)
FD062 Other Enterprises Accounts	**357**	**21,174**	**(20,817)**
Salaries	0	19,238	(19,238)
Benefits	0	1,641	(1,641)
Payments to Suppliers	0	83	(83)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	357	213	144
FD077 Athletics	**65,159,477**	**52,782,433**	**12,377,044**
Salaries	0	25,686,232	(25,686,232)
Benefits	0	4,748,593	(4,748,593)
Payments to Suppliers	0	11,056,879	(11,056,879)
Purchased Services	0	3,610,869	(3,610,869)
Travel	0	7,253,714	(7,253,714)
Utilities	0	59,215	(59,215)
Other	65,159,477	366,930	64,792,547
FD089 Athletics Contributions	**45,617,246**	**11,381,552**	**34,235,694**
Salaries	0	4,805	(4,805)
Benefits	0	279	(279)
Payments to Suppliers	0	879,570	(879,570)
Purchased Services	0	110,339	(110,339)
Travel	0	852,603	(852,603)
Utilities	0	18,538	(18,538)
Other	45,617,246	9,515,418	36,101,828
FD098 Alumni Association Agency	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD105 Investment In Plant | Athletics	**0**	**118**	**(118)**
Salaries	0	106	(106)
Benefits	0	11	(11)
Other	0	1	(1)
FD145 Athletics Camps	**430,408**	**253,059**	**177,349**
Salaries	0	177,105	(177,105)
Benefits	0	10,746	(10,746)
Payments to Suppliers	0	52,277	(52,277)
Purchased Services	0	7,914	(7,914)
Travel	0	3,129	(3,129)
Other	430,408	1,888	428,520
FD197 Athletics Pledged Revenues	**3,702,130**	**49,561**	**3,652,569**
Other	3,702,130	49,561	3,652,569
Non-Core Funds Subtotal	**116,240,678**	**65,418,974**	**50,821,704**
Grand Total	**116,682,637**	**65,858,338**	**50,824,300**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**345**	**1,099**	**(754)**
Benefits	345	1,099	(754)
FD076 Indirect Cost Recovery	**455,112**	**358,987**	**96,125**
Salaries	345,692	246,523	99,169
Benefits	100,682	100,435	247
Payments to Suppliers	15,341	9,768	5,573
Other	0	0	0
Core Funds Subtotal	**455,457**	**360,086**	**95,371**
FD026 Dedicated Local Accounts	**928,703**	**716,011**	**212,692**
Salaries	0	206,681	(206,681)
Benefits	0	47,040	(47,040)
Payments to Suppliers	0	96,043	(96,043)
Purchased Services	0	320,633	(320,633)
Travel	0	534	(534)
Utilities	0	884	(884)
Other	928,703	44,197	884,506
FD045 Federal Work Study Program	**0**	**0**	**0**
Benefits	0	0	0
Other	0	0	0
FD049 Donated Funds	**21,643**	**0**	**21,643**
Other	21,643	0	21,643
FD050 WSU Foundation	**740,946**	**(289)**	**741,235**
Other	740,946	(289)	741,235
FD062 Other Enterprises Accounts	**(20,390)**	**176**	**(20,566)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	141	(141)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	(20,390)	34	(20,424)
FD077 Athletics	**53,665,370**	**56,156,211**	**(2,490,840)**
Salaries	0	25,103,500	(25,103,500)
Benefits	0	5,179,325	(5,179,325)
Payments to Suppliers	0	12,897,900	(12,897,900)
Purchased Services	0	4,048,429	(4,048,429)
Travel	0	8,589,950	(8,589,950)
Utilities	0	66,627	(66,627)
Other	53,665,370	270,479	53,394,892
FD089 Athletics Contributions	**51,491,607**	**13,390,650**	**38,100,957**
Salaries	0	8,296	(8,296)
Benefits	0	1,142	(1,142)
Payments to Suppliers	0	1,611,359	(1,611,359)
Purchased Services	0	501,173	(501,173)
Travel	0	1,230,971	(1,230,971)
Utilities	0	19,909	(19,909)
Other	51,491,607	10,017,800	41,473,806
FD098 Alumni Association Agency	**0**	**889**	**(889)**
Salaries	0	738	(738)
Benefits	0	151	(151)
Other	0	0	0
FD105 Investment In Plant | Athletics	**(118)**	**0**	**(118)**
Salaries	0	0	0
Benefits	0	0	0
Other	(118)	0	(118)
FD145 Athletics Camps	**800,468**	**542,027**	**258,441**
Salaries	0	265,847	(265,847)
Benefits	0	28,983	(28,983)
Payments to Suppliers	0	180,909	(180,909)
Purchased Services	0	12,062	(12,062)
Travel	0	10,130	(10,130)
Other	800,468	44,097	756,371
FD197 Athletics Pledged Revenues	**3,762,245**	**2,504**	**3,759,741**
Other	3,762,245	2,504	3,759,741
Non-Core Funds Subtotal	111,390,474	70,808,179	40,582,295
Grand Total	**111,845,931**	**71,168,264**	**40,677,666**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**95**	**95**	**-**
Benefits	95	95	-
FD076 Indirect Cost Recovery	**524,236**	**370,149**	**154,087**
Salaries	409,415	253,021	156,394
Benefits	114,598	114,598	-
Payments to Suppliers	222	0	222
Other	0	2,530	(2,530)
Core Funds Subtotal	**524,331**	**370,244**	**154,087**
FD026 Dedicated Local Accounts	**689,378**	**521,254**	**168,125**
Salaries	0	220,638	(220,638)
Benefits	0	34,768	(34,768)
Payments to Suppliers	0	115,007	(115,007)
Purchased Services	0	104,850	(104,850)
Travel	0	326	(326)
Utilities	0	6,465	(6,465)
Other	689,378	39,200	650,178
FD045 Federal Work Study Program	**0**	**0**	**0**
Benefits	0	0	0
Other	0	0	0
FD049 Donated Funds	**30,184**	**0**	**30,184**
Other	30,184	0	30,184
FD050 WSU Foundation	**(19)**	**0**	**(19)**
Other	(19)	0	(19)
FD062 Other Enterprises Accounts	**(20,903)**	**(955)**	**(19,948)**
Salaries	0	0	0
Benefits	0	(1,129)	1,129
Payments to Suppliers	0	163	(163)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	(20,903)	11	(20,914)
FD077 Athletics	**56,380,686**	**61,103,154**	**(4,722,468)**
Salaries	0	24,528,953	(24,528,953)
Benefits	0	5,501,331	(5,501,331)
Payments to Suppliers	0	19,380,369	(19,380,369)
Purchased Services	0	4,469,690	(4,469,690)
Travel	0	6,911,572	(6,911,572)
Utilities	0	53,902	(53,902)
Other	56,380,686	257,335	56,123,351
FD089 Athletics Contributions	**29,776,760**	**11,821,062**	**17,955,698**
Salaries	0	7,453	(7,453)
Benefits	0	7,066	(7,066)
Payments to Suppliers	0	1,065,515	(1,065,515)
Purchased Services	0	351,453	(351,453)
Travel	0	1,029,963	(1,029,963)
Utilities	0	22,574	(22,574)
Other	29,776,760	9,337,038	20,439,722
FD098 Alumni Association Agency	**(889)**	**0**	**(889)**
Salaries	0	0	0
Benefits	0	0	0
Other	(889)	0	(889)
FD105 Investment In Plant | Athletics	**(118)**	**4,918**	**(5,035)**
Salaries	0	4,500	(4,500)
Benefits	0	373	(373)
Other	(118)	45	(163)
FD145 Athletics Camps	**795,234**	**651,152**	**144,081**
Salaries	0	376,782	(376,782)
Benefits	0	37,771	(37,771)
Payments to Suppliers	0	216,122	(216,122)
Purchased Services	0	588	(588)
Travel	0	13,147	(13,147)
Other	795,234	6,742	788,491
FD197 Athletics Pledged Revenues	**3,872,145**	**3,242**	**3,868,903**
Other	3,872,145	3,242	3,868,903
Non-Core Funds Subtotal	**91,522,457**	**74,103,826**	**17,418,631**
Grand Total	**92,046,788**	**74,474,071**	**17,572,718**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**0**	**0**	**0**
Benefits	0	0	0
FD076 Indirect Cost Recovery	**616,594**	**510,170**	**106,424**
Salaries	464,701	357,851	106,850
Benefits	148,651	148,651	0
Payments to Suppliers	222	90	132
Other	3,020	3,579	(559)
Core Funds Subtotal	**616,594**	**510,170**	**106,424**
FD026 Dedicated Local Accounts	**592,574**	**414,954**	**177,620**
Salaries	0	122,194	(122,194)
Benefits	0	4,984	(4,984)
Payments to Suppliers	0	71,838	(71,838)
Purchased Services	0	180,217	(180,217)
Travel	0	257	(257)
Utilities	0	7,365	(7,365)
Other	592,574	28,101	564,473
FD045 Federal Work Study Program	**0**	**(14)**	**14**
Benefits	0	(14)	14
Other	0	0	0
FD049 Donated Funds	**38,971**	**1,000**	**37,971**
Other	38,971	1,000	37,971
FD050 WSU Foundation	**33,895**	**0**	**33,895**
Other	33,895	0	33,895
FD062 Other Enterprises Accounts	**(19,818)**	**130**	**(19,948)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	116	(116)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	(19,818)	14	(19,832)
FD077 Athletics	**(55,439,325)**	**50,225,315**	**(105,664,639)**
Salaries	0	21,800,182	(21,800,182)
Benefits	0	5,003,031	(5,003,031)
Payments to Suppliers	0	11,711,839	(11,711,839)
Purchased Services	0	4,489,598	(4,489,598)
Travel	0	6,907,176	(6,907,176)
Utilities	0	63,221	(63,221)
Other	(55,439,325)	250,268	(55,689,592)
FD089 Athletics Contributions	**32,993,373**	**12,343,666**	**20,649,706**
Salaries	0	34,839	(34,839)
Benefits	0	1,102	(1,102)
Payments to Suppliers	0	742,591	(742,591)
Purchased Services	0	432,005	(432,005)
Travel	0	1,497,638	(1,497,638)
Utilities	0	18,672	(18,672)
Other	32,993,373	9,616,820	23,376,553
FD098 Alumni Association Agency	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD105 Investment In Plant | Athletics	**(5,035)**	**0**	**(5,035)**
Salaries	0	0	0
Benefits	0	0	0
Other	(5,035)	0	(5,035)
FD145 Athletics Camps	**824,782**	**551,457**	**273,325**
Salaries	0	255,812	(255,812)
Benefits	0	30,295	(30,295)
Payments to Suppliers	0	213,232	(213,232)
Purchased Services	0	38,517	(38,517)
Travel	0	7,119	(7,119)
Other	824,782	6,481	818,301
FD197 Athletics Pledged Revenues	**3,864,135**	**4,018**	**3,860,117**
Other	3,864,135	4,018	3,860,117
Non-Core Funds Subtotal	**(17,116,448)**	**63,540,527**	**(80,656,975)**
Grand Total	**(16,499,855)**	**64,050,697**	**(80,550,552)**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**0**	**0**	**0**
Benefits	0	0	0
FD076 Indirect Cost Recovery	**560,540**	**469,059**	**91,481**
Salaries	425,147	333,312	91,836
Benefits	132,435	132,435	0
Payments to Suppliers	132	220	(88)
Other	2,825	3,092	(267)
Core Funds Subtotal	**560,540**	**469,059**	**91,481**
FD026 Dedicated Local Accounts	**698,122**	**563,725**	**134,398**
Salaries	0	198,957	(198,957)
Benefits	0	24,632	(24,632)
Payments to Suppliers	0	77,473	(77,473)
Purchased Services	0	209,465	(209,465)
Travel	0	1,000	(1,000)
Utilities	0	9,824	(9,824)
Other	698,122	42,375	655,748
FD045 Federal Work Study Program	**14**	**0**	**14**
Benefits	0	0	0
Other	14	0	14
FD049 Donated Funds	**47,345**	**4,500**	**42,845**
Other	47,345	4,500	42,845
FD050 WSU Foundation	**908**	**0**	**908**
Other	908	0	908
FD062 Other Enterprises Accounts	**392,139**	**244,524**	**147,614**
Salaries	0	184,609	(184,609)
Benefits	0	36,534	(36,534)
Payments to Suppliers	0	1,169	(1,169)
Purchased Services	0	14,913	(14,913)
Travel	0	6,365	(6,365)
Utilities	0	0	(0)
Other	392,139	935	391,203
FD077 Athletics	**(55,579,350)**	**53,248,073**	**(108,827,423)**
Salaries	0	22,681,367	(22,681,367)
Benefits	0	5,385,135	(5,385,135)
Payments to Suppliers	0	12,403,134	(12,403,134)
Purchased Services	0	5,158,152	(5,158,152)
Travel	0	7,047,029	(7,047,029)
Utilities	0	151,731	(151,731)
Other	(55,579,350)	421,525	(56,000,875)
FD089 Athletics Contributions	**32,639,541**	**18,515,286**	**14,124,255**
Salaries	0	25,524	(25,524)
Benefits	0	2,903	(2,903)
Payments to Suppliers	0	3,144,632	(3,144,632)
Purchased Services	0	4,974,003	(4,974,003)
Travel	0	1,395,508	(1,395,508)
Utilities	0	23,708	(23,708)
Other	32,639,541	8,949,008	23,690,533
FD098 Alumni Association Agency	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Other	0	0	0
FD105 Investment In Plant | Athletics	**(5,035)**	**0**	**(5,035)**
Salaries	0	0	0
Benefits	0	0	0
Other	(5,035)	0	(5,035)
FD145 Athletics Camps	**750,710**	**663,196**	**87,514**
Salaries	0	242,783	(242,783)
Benefits	0	35,861	(35,861)
Payments to Suppliers	0	297,131	(297,131)
Purchased Services	0	62,811	(62,811)
Travel	0	17,381	(17,381)
Other	750,710	7,228	743,482
FD197 Athletics Pledged Revenues	**3,950,562**	**9,425**	**3,941,137**
Other	3,950,562	9,425	3,941,137
Non-Core Funds Subtotal	**(17,105,045)**	**73,248,729**	**(90,353,774)**
Grand Total	(16,544,505)	73,717,787	(90,262,293)

Finance Operations

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	3,033,548	2,780,481	5,814,029
Indirect Cost Recovery	152,733	(48,782)	103,951
Admin Fee and Interest	65,821	0	65,821
Core Funds Subtotal	**3,252,102**	**2,731,699**	**5,983,801**

FY21 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,943,740**	**3,039,614**	**5,904,126**
Salaries	4,887,892	2,239,714	2,648,177
Benefits	667,171	668,440	(1,268)
Payments to Suppliers	3,435,990	72,831	3,363,159
Purchased Services	0	32,011	(32,011)
Travel	8,770	968	7,802
Utilities	(56,082)	1,647	(57,729)
Other	0	24,004	(24,004)
FD076 Indirect Cost Recovery	**1,520,506**	**0**	**1,520,506**
Salaries	(48,810)	0	(48,810)
Payments to Suppliers	1,378,685	0	1,378,685
Utilities	190,631	0	190,631
FD080 Admin Fee and Interest	**805,482**	**0**	**805,482**
Salaries	181,359	0	181,359
Payments to Suppliers	362,849	0	362,849
Travel	0	0	0
Utilities	261,274	0	261,274
Core Funds Subtotal	**11,269,728**	**3,039,614**	**8,230,114**
FD026 Dedicated Local Accounts	**3,578,697**	**21,756**	**3,556,941**
Payments to Suppliers	0	21,756	(21,756)
Purchased Services	0	0	0
Other	3,578,697	0	3,578,697
FD031 Other Facilities Accounts	**1,116,906**	**897,567**	**219,339**
Salaries	0	60,357	(60,357)
Benefits	0	19,596	(19,596)
Internal Service Delivery Expense	0	816,487	(816,487)
Payments to Suppliers	0	0	0
Utilities	0	0	0
Other	1,116,906	1,128	1,115,778
FD049 Donated Funds	**805,141**	**20,835**	**784,307**
Benefits	0	7	(7)
Payments to Suppliers	0	20,485	(20,485)
Purchased Services	0	50	(50)
Travel	0	0	0
Utilities	0	0	0
Other	805,141	293	804,849
FD050 WSU Foundation	**28,571**	**0**	**28,571**
Other	28,571	0	28,571
FD062 Other Enterprises Accounts	**561,337**	**358,271**	**203,066**
Salaries	0	158,932	(158,932)
Benefits	0	65,640	(65,640)
Payments to Suppliers	0	108,520	(108,520)
Purchased Services	0	16,189	(16,189)
Travel	0	0	0
Utilities	0	0	0
Other	561,337	8,990	552,347
FD091 Motorpool	**917,217**	**204,905**	**712,312**
Salaries	0	56,185	(56,185)
Benefits	0	18,760	(18,760)
Internal Service Delivery Expense	0	129,387	(129,387)
Payments to Suppliers	0	(496)	496
Travel	0	0	0
Other	917,217	1,069	916,149
Non-Core Funds Subtotal	**7,007,870**	**1,503,334**	**5,504,536**
Grand Total	**18,277,598**	**4,542,949**	**13,734,650**

FY22 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**9,350,645**	**3,074,032**	**6,276,613**
Salaries	4,892,795	2,294,238	2,598,557
Benefits	626,241	625,003	1,237
Payments to Suppliers	3,871,754	87,082	3,784,673
Purchased Services	(228)	40,555	(40,783)
Travel	16,072	1,963	14,109
Utilities	(56,103)	2,506	(58,609)
Other	114	22,685	(22,571)
FD076 Indirect Cost Recovery	**1,754,732**	**0**	**1,754,732**
Salaries	(48,810)	0	(48,810)
Payments to Suppliers	1,612,911	0	1,612,911
Utilities	190,631	0	190,631
FD080 Admin Fee and Interest	**977,297**	**143**	**977,154**
Salaries	181,359	0	181,359
Payments to Suppliers	534,664	143	534,521
Travel	0	0	0
Utilities	261,274	0	261,274
Core Funds Subtotal	**12,082,675**	**3,074,175**	**9,008,500**
FD026 Dedicated Local Accounts	**3,590,444**	**32,351**	**3,558,093**
Payments to Suppliers	0	32,351	(32,351)
Purchased Services	0	0	0
Other	3,590,444	0	3,590,444
FD031 Other Facilities Accounts	**2,020,366**	**1,502,640**	**517,726**
Salaries	0	94,929	(94,929)
Benefits	0	28,255	(28,255)
Internal Service Delivery Expense	0	1,378,568	(1,378,568)
Payments to Suppliers	0	0	0
Utilities	0	0	0
Other	2,020,366	888	2,019,478
FD049 Donated Funds	**840,176**	**33,297**	**806,879**
Benefits			
Payments to Suppliers	0	22,596	(22,596)
Purchased Services	0	8,736	(8,736)
Travel	0	0	0
Utilities	0	0	0
Other	840,176	1,964	838,212
FD050 WSU Foundation	**95**	**0**	**95**
Other	95	0	95
FD062 Other Enterprises Accounts	**552,754**	**353,030**	**199,724**
Salaries	0	161,707	(161,707)
Benefits	0	63,755	(63,755)
Payments to Suppliers	0	88,328	(88,328)
Purchased Services	0	30,639	(30,639)
Travel	0	1,296	(1,296)
Utilities	0	2	(2)
Other	552,754	7,303	545,451
FD091 Motorpool	**943,077**	**229,503**	**713,574**
Salaries	0	90,742	(90,742)
Benefits	0	27,571	(27,571)
Internal Service Delivery Expense	0	110,344	(110,344)
Payments to Suppliers	0	0	0
Travel	0	0	0
Other	943,077	846	942,231
Non-Core Funds Subtotal	**7,946,912**	**2,150,821**	**5,796,091**
Grand Total	**20,029,586**	**5,224,995**	**14,804,591**

FY23 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,326,780**	**3,495,263**	**4,831,517**
Salaries	2,676,211	2,586,837	89,374
Benefits	729,156	728,453	703
Payments to Suppliers	4,821,053	73,763	4,747,290
Purchased Services	58,328	58,590	(262)
Travel	31,070	20,625	10,445
Utilities	2,165	2,166	(2)
Other	8,797	24,828	(16,031)
FD076 Indirect Cost Recovery	**2,146,407**	**0**	**2,146,407**
Salaries	0	0	0
Payments to Suppliers	2,146,407	0	2,146,407
Utilities	0	0	0
FD080 Admin Fee and Interest	**992,360**	**0**	**992,360**
Salaries	0	0	0
Payments to Suppliers	992,360	0	992,360
Travel	0	0	0
Utilities	0	0	0
Core Funds Subtotal	**11,465,548**	**3,495,263**	**7,970,285**
FD026 Dedicated Local Accounts	**5,085,566**	**134,225**	**4,951,341**
Payments to Suppliers	0	34,225	(34,225)
Purchased Services	0	100,000	(100,000)
Other	5,085,566	0	5,085,566
FD031 Other Facilities Accounts	**2,508,321**	**1,514,565**	**993,756**
Salaries	0	75,223	(75,223)
Benefits	0	22,773	(22,773)
Internal Service Delivery Expense	0	1,415,850	(1,415,850)
Payments to Suppliers	0	0	0
Utilities	0	0	0
Other	2,508,321	719	2,507,602
FD049 Donated Funds	**832,058**	**34,856**	**797,202**
Benefits			
Payments to Suppliers	0	32,707	(32,707)
Purchased Services	0	897	(897)
Travel	0	415	(415)
Utilities	0	0	0
Other	832,058	836	831,221
FD050 WSU Foundation	**95**	**0**	**95**
Other	95	0	95
FD062 Other Enterprises Accounts	**556,229**	**351,265**	**204,964**
Salaries	0	167,653	(167,653)
Benefits	0	71,261	(71,261)
Payments to Suppliers	0	86,402	(86,402)
Purchased Services	0	8,245	(8,245)
Travel	0	9,336	(9,336)
Utilities	0	0	(0)
Other	556,229	8,368	547,862
FD091 Motorpool	**956,088**	**231,269**	**724,820**
Salaries	0	74,448	(74,448)
Benefits	0	24,150	(24,150)
Internal Service Delivery Expense	0	139,812	(139,812)
Payments to Suppliers	0	(7,864)	7,864
Travel	0	0	0
Other	956,088	722	955,366
Non-Core Funds Subtotal	**9,938,358**	**2,266,180**	**7,672,178**
Grand Total	**21,403,905**	**5,761,443**	**15,642,463**

FY24 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,990,865**	**3,832,422**	**5,158,442**
Salaries	2,963,756	2,853,462	110,295
Benefits	797,980	797,277	703
Payments to Suppliers	5,190,110	115,201	5,074,908
Purchased Services	0	9,211	(9,211)
Travel	34,355	26,255	8,100
Utilities	2,506	2,592	(86)
Other	2,158	28,426	(26,268)
FD076 Indirect Cost Recovery	**2,252,140**	**0**	**2,252,140**
Salaries	0	0	0
Payments to Suppliers	2,252,140	0	2,252,140
Utilities	0	0	0
FD080 Admin Fee and Interest	**1,055,946**	**392**	**1,055,555**
Salaries	0	0	0
Payments to Suppliers	1,055,946	0	1,055,946
Travel	0	392	(392)
Utilities	0	0	0
Core Funds Subtotal	**12,298,951**	**3,832,814**	**8,466,137**
FD026 Dedicated Local Accounts	**4,997,549**	**59,130**	**4,938,418**
Payments to Suppliers	0	33,297	(33,297)
Purchased Services	0	25,833	(25,833)
Other	4,997,549	0	4,997,549
FD031 Other Facilities Accounts	**3,197,420**	**1,795,484**	**1,401,937**
Salaries	0	94,490	(94,490)
Benefits	0	26,554	(26,554)
Internal Service Delivery Expense	0	1,946,373	(1,946,373)
Payments to Suppliers	0	(272,878)	272,878
Utilities	0	0	0
Other	3,197,420	945	3,196,476
FD049 Donated Funds	**850,249**	**30,964**	**819,284**
Benefits	0	0	0
Payments to Suppliers	0	26,268	(26,268)
Purchased Services	0	521	(521)
Travel	0	2,012	(2,012)
Utilities	0	0	0
Other	850,249	2,163	848,085
FD050 WSU Foundation	**95**	**0**	**95**
Other	95	0	95
FD062 Other Enterprises Accounts	**569,652**	**364,927**	**204,725**
Salaries	0	176,092	(176,092)
Benefits	0	72,864	(72,864)
Payments to Suppliers	0	94,125	(94,125)
Purchased Services	0	7,699	(7,699)
Travel	0	5,911	(5,911)
Utilities	0	0	(0)
Other	569,652	8,237	561,415
FD091 Motorpool	**987,829**	**331,813**	**656,016**
Salaries	0	86,722	(86,722)
Benefits	0	26,319	(26,319)
Internal Service Delivery Expense	0	227,632	(227,632)
Payments to Suppliers	0	(9,482)	9,482
Travel	0	(246)	246
Other	987,829	867	986,962
Non-Core Funds Subtotal	**10,602,794**	**2,582,317**	**8,020,477**
Grand Total	**22,901,745**	**6,415,131**	**16,486,614**

FY25 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,886,487**	**3,533,402**	**1,353,084**
Salaries	2,855,852	2,684,928	170,924
Benefits	694,118	693,415	703
Payments to Suppliers	1,265,248	106,526	1,158,722
Purchased Services	333	844	(511)
Travel	40,465	19,474	20,991
Utilities	2,484	1,831	653
Other	27,987	26,385	1,602
FD076 Indirect Cost Recovery	**2,404,873**	**0**	**2,404,873**
Salaries	0	0	0
Payments to Suppliers	2,404,873	0	2,404,873
Utilities	0	0	0
FD080 Admin Fee and Interest	**1,055,894**	**0**	**1,055,894**
Salaries	0	0	0
Payments to Suppliers	1,055,894	0	1,055,894
Travel	0	0	0
Utilities	0	0	0
Core Funds Subtotal	**8,347,255**	**3,533,402**	**4,813,852**
FD026 Dedicated Local Accounts	**4,695,926**	**(316,298)**	**5,012,224**
Payments to Suppliers	0	(416,639)	416,639
Purchased Services	0	100,341	(100,341)
Other	4,695,926	0	4,695,926
FD031 Other Facilities Accounts	**3,824,788**	**2,089,719**	**1,735,069**
Salaries	0	96,495	(96,495)
Benefits	0	27,979	(27,979)
Internal Service Delivery Expense	0	1,953,264	(1,953,264)
Payments to Suppliers	0	11,014	(11,014)
Utilities	0	1	(1)
Other	3,824,788	965	3,823,823
FD049 Donated Funds	**850,834**	**34,510**	**816,325**
Benefits	0	0	0
Payments to Suppliers	0	23,988	(23,988)
Purchased Services	0	9,318	(9,318)
Travel	0	0	0
Utilities	0	0	0
Other	850,834	1,204	849,630
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD062 Other Enterprises Accounts	**509,301**	**300,824**	**208,476**
Salaries	0	187,903	(187,903)
Benefits	0	75,867	(75,867)
Payments to Suppliers	0	19,499	(19,499)
Purchased Services	0	12,153	(12,153)
Travel	0	2,703	(2,703)
Utilities	0	0	0
Other	509,301	2,700	506,601
FD091 Motorpool	**949,849**	**277,148**	**672,700**
Salaries	0	88,563	(88,563)
Benefits	0	27,305	(27,305)
Internal Service Delivery Expense	0	148,098	(148,098)
Payments to Suppliers	0	12,298	(12,298)
Travel	0	0	0
Other	949,849	886	948,963
Non-Core Funds Subtotal	**10,830,697**	**2,385,903**	**8,444,794**
Grand Total	**19,177,952**	**5,919,305**	**13,258,647**

FY26 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,756,388**	**3,453,689**	**1,302,699**
Salaries	2,899,613	2,681,551	218,062
Benefits	662,227	661,524	703
Payments to Suppliers	1,113,418	64,985	1,048,433
Purchased Services	0	739	(739)
Travel	51,034	18,630	32,404
Utilities	2,571	1,579	992
Other	27,525	24,681	2,843
FD076 Indirect Cost Recovery	**2,557,606**	**0**	**2,557,606**
Salaries	0	0	0
Payments to Suppliers	2,557,606	0	2,557,606
Utilities	0	0	0
FD080 Admin Fee and Interest	**909,661**	**0**	**909,661**
Salaries	0	0	0
Payments to Suppliers	909,661	0	909,661
Travel	0	0	0
Utilities	0	0	0
Core Funds Subtotal	**8,223,655**	**3,453,689**	**4,769,967**
FD026 Dedicated Local Accounts	**5,038,313**	**38,367**	**4,999,946**
Payments to Suppliers	0	29,959	(29,959)
Purchased Services	0	8,408	(8,408)
Other	5,038,313	0	5,038,313
FD031 Other Facilities Accounts	**3,475,149**	**1,265,265**	**2,209,884**
Salaries	0	99,981	(99,981)
Benefits	0	29,958	(29,958)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	1,134,318	(1,134,318)
Utilities	0	9	(9)
Other	3,475,149	1,000	3,474,149
FD049 Donated Funds	**845,446**	**47,046**	**798,400**
Benefits	0	0	0
Payments to Suppliers	0	36,235	(36,235)
Purchased Services	0	10,360	(10,360)
Travel	0	0	0
Utilities	0	(391)	391
Other	845,446	842	844,605
FD050 WSU Foundation	**0**	**0**	**0**
Other	0	0	0
FD062 Other Enterprises Accounts	**212,944**	**39,642**	**173,301**
Salaries	0	16,207	(16,207)
Benefits	0	6,716	(6,716)
Payments to Suppliers	0	16,582	(16,582)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	212,944	138	212,806
FD091 Motorpool	**1,004,653**	**244,199**	**760,455**
Salaries	0	91,913	(91,913)
Benefits	0	28,398	(28,398)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	121,868	(121,868)
Travel	0	1,101	(1,101)
Other	1,004,653	919	1,003,734
Non-Core Funds Subtotal	**10,576,505**	**1,634,519**	**8,941,986**
Grand Total	**18,800,161**	**5,088,208**	**13,711,953**

Facilities

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	20,342,342	7,628,898	27,971,240
Indirect Cost Recovery	461,899	92,075	553,974
Admin Fee and Interest	50,000	0	50,000
Core Funds Subtotal	**20,854,241**	**7,720,973**	**28,575,214**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**23,221,981**	**23,080,296**	**141,685**
Salaries	13,425,842	13,002,218	423,624
Benefits	5,860,886	5,880,899	(20,012)
Payments to Suppliers	3,923,001	3,944,617	(21,616)
Purchased Services	4,578	93,297	(88,719)
Travel	4,500	2,993	1,507
Utilities	462	18,853	(18,391)
Other	2,711	137,420	(134,708)
FD076 Indirect Cost Recovery	**624,271**	**341,785**	**282,485**
Salaries	224,864	228,726	(3,862)
Benefits	77,870	77,870	0
Payments to Suppliers	317,161	14,784	302,377
Purchased Services	0	11,022	(11,022)
Travel	4,375	658	3,717
Utilities	0	6,277	(6,277)
Other	0	2,448	(2,448)
FD080 Admin Fee and Interest	**175,818**	**0**	**175,818**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	175,818	0	175,818
Purchased Services	0	0	0
Travel	0	0	0
Other	0	0	0
Core Funds Subtotal	**24,022,070**	**23,422,082**	**599,988**
FD026 Dedicated Local Accounts	**29,879**	**13,422**	**16,457**
Salaries	0	35,632	(35,632)
Benefits	0	16,911	(16,911)
Payments to Suppliers	0	(43,033)	43,033
Purchased Services	0	3,168	(3,168)
Travel	0	0	0
Utilities	0	78	(78)
Other	29,879	666	29,213
FD028 University Stores Accounts	**3,716,105**	**3,560,146**	**155,959**
Salaries	0	327,816	(327,816)
Benefits	0	133,895	(133,895)
Internal Service Delivery Expense	0	2,908,226	(2,908,226)
Payments to Suppliers	0	1,618	(1,618)
Purchased Services	0	0	0
Utilities	0	0	0
Other	3,716,105	188,590	3,527,515
FD031 Other Facilities Accounts	**20,380,898**	**14,893,994**	**5,486,903**
Salaries	0	3,184,597	(3,184,597)
Benefits	0	1,186,601	(1,186,601)
Internal Service Delivery Expense	0	10,132,867	(10,132,867)
Payments to Suppliers	0	20,921	(20,921)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	20,380,898	369,008	20,011,890
FD053 Agency Accounts	**0**	**11,014**	**(11,014)**
Purchased Services	0	10,991	(10,991)
Utilities	0	23	(23)
Other	0	0	0
FD055 Associated Students Auxiliar	**9,304**	**2,620**	**6,684**
Payments to Suppliers	0	2,620	(2,620)
Other	9,304	0	9,304
FD062 Other Enterprises Accounts	**259,776**	**278,282**	**(18,505)**
Salaries	0	100,541	(100,541)
Benefits	0	51,140	(51,140)
Payments to Suppliers	0	87,060	(87,060)
Purchased Services	0	3,858	(3,858)
Travel	0	0	0
Utilities	0	19,906	(19,906)
Other	259,776	15,777	243,999
FD091 Motorpool	**2,579,124**	**1,321,074**	**1,258,051**
Salaries	0	167,117	(167,117)
Benefits	0	67,478	(67,478)
Internal Service Delivery Expense	0	1,037,622	(1,037,622)
Payments to Suppliers	0	(112)	112
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	2,579,124	48,968	2,530,156
Non-Core Funds Subtotal	**26,975,088**	**20,080,552**	**6,894,536**
Grand Total	**50,997,157**	**43,502,634**	**7,494,523**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**22,393,909**	**22,339,927**	**53,982**
Salaries	14,072,887	12,740,622	1,332,266
Benefits	5,240,496	5,259,640	(19,144)
Payments to Suppliers	3,318,630	4,105,191	(786,561)
Purchased Services	(88,719)	67,565	(156,284)
Travel	3,007	12,290	(9,283)
Utilities	(17,684)	29,527	(47,211)
Other	(134,708)	125,091	(259,800)
FD076 Indirect Cost Recovery	**659,413**	**308,054**	**351,359**
Salaries	211,854	241,748	(29,894)
Benefits	70,019	70,019	0
Payments to Suppliers	395,442	(38,046)	433,488
Purchased Services	(11,022)	10,310	(21,332)
Travel	1,845	4,132	(2,287)
Utilities	(6,277)	17,535	(23,812)
Other	(2,448)	2,356	(4,804)
FD080 Admin Fee and Interest	**275,818**	**27,526**	**248,292**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	275,818	27,526	248,292
Purchased Services	0	0	0
Travel	0	0	0
Other	0	0	0
Core Funds Subtotal	**23,329,140**	**22,675,507**	**653,633**
FD026 Dedicated Local Accounts	**108,054**	**123,725**	**(15,671)**
Salaries	0	70,326	(70,326)
Benefits	0	17,752	(17,752)
Payments to Suppliers	0	23,811	(23,811)
Purchased Services	0	10,884	(10,884)
Travel	0	0	0
Utilities	0	24	(24)
Other	108,054	928	107,126
FD028 University Stores Accounts	**3,414,065**	**3,548,828**	**(134,763)**
Salaries	0	630,677	(630,677)
Benefits	0	261,374	(261,374)
Internal Service Delivery Expense	0	2,506,422	(2,506,422)
Payments to Suppliers	0	(80)	80
Purchased Services	0	0	0
Utilities	0	0	0
Other	3,414,065	150,436	3,263,629
FD031 Other Facilities Accounts	**22,213,202**	**17,035,210**	**5,177,992**
Salaries	0	5,478,614	(5,478,614)
Benefits	0	1,916,491	(1,916,491)
Internal Service Delivery Expense	0	9,159,744	(9,159,744)
Payments to Suppliers	0	(12,832)	12,832
Purchased Services	0	0	0
Travel	0	(50)	50
Utilities	0	0	0
Other	22,213,202	493,242	21,719,960
FD053 Agency Accounts	**(23)**	**0**	**(23)**
Purchased Services	0	0	0
Utilities	0	0	0
Other	(23)	0	(23)
FD055 Associated Students Auxiliar	**9,184**	**7,003**	**2,181**
Payments to Suppliers	0	6,603	(6,603)
Other	9,184	400	8,784
FD062 Other Enterprises Accounts	**249,151**	**342,552**	**(93,401)**
Salaries	0	126,799	(126,799)
Benefits	0	57,058	(57,058)
Payments to Suppliers	0	107,026	(107,026)
Purchased Services	0	6,659	(6,659)
Travel	0	0	0
Utilities	0	23,169	(23,169)
Other	249,151	21,843	227,309
FD091 Motorpool	**3,275,660**	**1,624,248**	**1,651,412**
Salaries	0	347,200	(347,200)
Benefits	0	128,790	(128,790)
Internal Service Delivery Expense	0	1,080,587	(1,080,587)
Payments to Suppliers	0	(375)	375
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	3,275,660	68,046	3,207,614
Non-Core Funds Subtotal	**29,269,294**	**22,681,566**	**6,587,728**
Grand Total	**52,598,434**	**45,357,074**	**7,241,361**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**24,892,031**	**24,136,069**	**755,962**
Salaries	15,524,184	13,419,117	2,105,067
Benefits	6,027,919	6,057,957	(30,038)
Payments to Suppliers	3,757,345	4,396,390	(639,045)
Purchased Services	(139,094)	82,973	(222,067)
Travel	436	24,402	(23,966)
Utilities	(44,449)	18,700	(63,150)
Other	(234,310)	136,529	(370,839)
FD076 Indirect Cost Recovery	**777,197**	**331,687**	**445,510**
Salaries	237,949	196,336	41,613
Benefits	60,510	60,510	0
Payments to Suppliers	483,011	54,458	428,553
Purchased Services	(4,839)	2,862	(7,701)
Travel	3,717	8,453	(4,736)
Utilities	(5,385)	7,105	(12,490)
Other	2,234	1,963	271
FD080 Admin Fee and Interest	**299,365**	**80,385**	**218,979**
Salaries	0	10,473	(10,473)
Benefits	1,073	1,073	0
Payments to Suppliers	298,292	48,776	249,515
Purchased Services	0	19,954	(19,954)
Travel	0	0	0
Other	0	109	(109)
Core Funds Subtotal	**25,968,592**	**24,548,141**	**1,420,451**
FD026 Dedicated Local Accounts	**94,597**	**89,266**	**5,331**
Salaries	0	62,411	(62,411)
Benefits	0	19,121	(19,121)
Payments to Suppliers	0	10,106	(10,106)
Purchased Services	0	(4,139)	4,139
Travel	0	801	(801)
Utilities	0	114	(114)
Other	94,597	852	93,744
FD028 University Stores Accounts	**3,312,860**	**3,515,027**	**(202,167)**
Salaries	0	683,821	(683,821)
Benefits	0	305,348	(305,348)
Internal Service Delivery Expense	0	2,398,634	(2,398,634)
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Utilities	0	0	0
Other	3,312,860	127,224	3,185,637
FD031 Other Facilities Accounts	**27,171,398**	**18,660,960**	**8,510,438**
Salaries	0	5,698,432	(5,698,432)
Benefits	0	2,087,688	(2,087,688)
Internal Service Delivery Expense	0	9,919,867	(9,919,867)
Payments to Suppliers	0	645,483	(645,483)
Purchased Services	0	(698)	698
Travel	0	0	0
Utilities	0	0	0
Other	27,171,398	310,188	26,861,210
FD053 Agency Accounts	**0**	**0**	**0**
Purchased Services	0	0	0
Utilities	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliar	**2,181**	**0**	**2,181**
Payments to Suppliers	0	0	0
Other	2,181	0	2,181
FD062 Other Enterprises Accounts	**108,415**	**338,178**	**(229,764)**
Salaries	0	174,680	(174,680)
Benefits	0	78,048	(78,048)
Payments to Suppliers	0	42,969	(42,969)
Purchased Services	0	11,874	(11,874)
Travel	0	2,365	(2,365)
Utilities	0	14,040	(14,040)
Other	108,415	14,202	94,212
FD091 Motorpool	**3,777,464**	**1,926,168**	**1,851,296**
Salaries	0	412,165	(412,165)
Benefits	0	173,005	(173,005)
Internal Service Delivery Expense	0	1,282,590	(1,282,590)
Payments to Suppliers	0	(20,133)	20,133
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	3,777,464	78,541	3,698,923
Non-Core Funds Subtotal	**34,466,915**	**24,529,599**	**9,937,316**
Grand Total	**60,435,507**	**49,077,740**	**11,357,767**

Facilities (continued)

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**25,948,924**	**25,245,418**	**703,506**
Salaries	15,079,231	15,136,621	(57,390)
Benefits	6,449,791	6,456,410	(6,619)
Payments to Suppliers	4,319,871	3,467,571	852,300
Purchased Services	(5,430)	31,708	(37,138)
Travel	0	5,132	(5,132)
Utilities	(35)	13,296	(13,331)
Other	105,496	134,680	(29,183)
FD076 Indirect Cost Recovery	**952,469**	**315,791**	**636,678**
Salaries	254,577	181,062	73,515
Benefits	55,409	55,409	0
Payments to Suppliers	642,047	41,848	600,199
Purchased Services	436	13,801	(13,365)
Travel	0	10,414	(10,414)
Utilities	0	11,447	(11,447)
Other	0	1,809	(1,809)
FD080 Admin Fee and Interest	**268,979**	**50,423**	**218,556**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	269,265	44,686	224,579
Purchased Services	(286)	0	(286)
Travel	0	5,737	(5,737)
Other	0	0	0
Core Funds Subtotal	**27,170,372**	**25,611,632**	**1,558,740**
FD026 Dedicated Local Accounts	**118,031**	**105,879**	**12,152**
Salaries	0	66,535	(66,535)
Benefits	0	19,000	(19,000)
Payments to Suppliers	0	14,945	(14,945)
Purchased Services	0	4,280	(4,280)
Travel	0	0	0
Utilities	0	0	0
Other	118,031	1,119	116,912
FD028 University Stores Accounts	**4,541,720**	**4,155,919**	**385,801**
Salaries	0	893,324	(893,324)
Benefits	0	370,762	(370,762)
Internal Service Delivery Expense	0	2,727,743	(2,727,743)
Payments to Suppliers	0	1,086	(1,086)
Purchased Services	0	0	0
Utilities	0	0	0
Other	4,541,720	163,005	4,378,716
FD031 Other Facilities Accounts	**30,907,781**	**22,510,772**	**8,397,009**
Salaries	0	6,547,687	(6,547,687)
Benefits	0	2,304,080	(2,304,080)
Internal Service Delivery Expense	0	13,290,371	(13,290,371)
Payments to Suppliers	0	(30,995)	30,995
Purchased Services	0	(6,785)	6,785
Travel	0	(2,000)	2,000
Utilities	0	0	0
Other	30,907,781	408,415	30,499,366
FD053 Agency Accounts	**0**	**0**	**0**
Purchased Services	0	0	0
Utilities	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliar	**2,181**	**0**	**2,181**
Payments to Suppliers	0	0	0
Other	2,181	0	2,181
FD062 Other Enterprises Accounts	**55,988**	**243,183**	**(187,195)**
Salaries	0	146,929	(146,929)
Benefits	0	59,826	(59,826)
Payments to Suppliers	0	1,528	(1,528)
Purchased Services	0	18,019	(18,019)
Travel	0	0	0
Utilities	0	11,969	(11,969)
Other	55,988	4,913	51,075
FD091 Motorpool	**4,227,138**	**2,563,435**	**1,663,703**
Salaries	0	494,582	(494,582)
Benefits	0	196,611	(196,611)
Internal Service Delivery Expense	0	1,774,140	(1,774,140)
Payments to Suppliers	0	54,289	(54,289)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	4,227,138	43,813	4,183,326
Non-Core Funds Subtotal	**39,852,840**	**29,579,188**	**10,273,652**
Grand Total	**67,023,213**	**55,190,820**	**11,832,393**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**26,714,115**	**26,017,063**	**697,052**
Salaries	15,272,144	14,915,251	356,894
Benefits	6,309,603	6,309,603	0
Payments to Suppliers	4,976,905	4,543,981	432,924
Purchased Services	10,250	73,867	(63,617)
Travel	500	9,814	(9,314)
Utilities	2,255	19,722	(17,467)
Other	142,458	144,824	(2,366)
FD076 Indirect Cost Recovery	**1,160,594**	**490,706**	**669,888**
Salaries	364,846	224,703	140,143
Benefits	68,421	68,421	0
Payments to Suppliers	649,378	128,197	521,181
Purchased Services	65,000	22,102	42,898
Travel	10,000	6,349	3,651
Utilities	100	38,687	(38,587)
Other	2,849	2,247	602
FD080 Admin Fee and Interest	**268,556**	**55,344**	**213,212**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	268,556	41,876	226,680
Purchased Services	0	5,841	(5,841)
Travel	0	7,627	(7,627)
Other	0	0	0
Core Funds Subtotal	**28,143,266**	**26,563,113**	**1,580,152**
FD026 Dedicated Local Accounts	**186,267**	**176,178**	**10,090**
Salaries	0	112,282	(112,282)
Benefits	0	42,060	(42,060)
Payments to Suppliers	0	19,195	(19,195)
Purchased Services	0	804	(804)
Travel	0	0	0
Utilities	0	0	0
Other	186,267	1,836	184,432
FD028 University Stores Accounts	**4,778,729**	**4,037,751**	**740,978**
Salaries	0	848,047	(848,047)
Benefits	0	361,369	(361,369)
Internal Service Delivery Expense	0	2,039,880	(2,039,880)
Payments to Suppliers	0	497,938	(497,938)
Purchased Services	0	1,187	(1,187)
Utilities	0	83,786	(83,786)
Other	4,778,729	205,545	4,573,184
FD031 Other Facilities Accounts	**28,095,566**	**19,501,222**	**8,594,344**
Salaries	0	6,997,738	(6,997,738)
Benefits	0	2,441,277	(2,441,277)
Internal Service Delivery Expense	0	8,076,992	(8,076,992)
Payments to Suppliers	0	1,303,299	(1,303,299)
Purchased Services	0	329,508	(329,508)
Travel	0	1,940	(1,940)
Utilities	0	13,803	(13,803)
Other	28,095,566	336,665	27,758,901
FD053 Agency Accounts	**0**	**0**	**0**
Purchased Services	0	0	0
Utilities	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliar	**2,181**	**0**	**2,181**
Payments to Suppliers	0	0	0
Other	2,181	0	2,181
FD062 Other Enterprises Accounts	**40,009**	**228,357**	**(188,348)**
Salaries	0	123,078	(123,078)
Benefits	0	49,906	(49,906)
Payments to Suppliers	0	29,089	(29,089)
Purchased Services	0	1,041	(1,041)
Travel	0	0	0
Utilities	0	20,365	(20,365)
Other	40,009	4,877	35,132
FD091 Motorpool	**4,443,571**	**2,680,335**	**1,763,236**
Salaries	0	494,401	(494,401)
Benefits	0	203,324	(203,324)
Internal Service Delivery Expense	0	1,574,507	(1,574,507)
Payments to Suppliers	0	364,880	(364,880)
Purchased Services	0	1,061	(1,061)
Travel	0	0	0
Utilities	0	16	(16)
Other	4,443,571	42,146	4,401,426
Non-Core Funds Subtotal	**37,546,324**	**26,623,843**	**10,922,481**
Grand Total	**65,689,589**	**53,186,956**	**12,502,634**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**27,199,298**	**26,514,842**	**684,456**
Salaries	15,916,730	15,586,175	330,555
Benefits	6,463,365	6,463,365	0
Payments to Suppliers	4,504,834	4,256,560	248,274
Purchased Services	145,724	39,600	106,124
Travel	2,850	8,962	(6,112)
Utilities	20,600	14,592	6,008
Other	145,195	145,586	(391)
FD076 Indirect Cost Recovery	**1,194,721**	**524,675**	**670,046**
Salaries	267,403	208,343	59,060
Benefits	63,388	63,388	0
Payments to Suppliers	792,430	201,444	590,986
Purchased Services	22,000	21,381	619
Travel	7,500	(2,854)	10,354
Utilities	40,000	30,890	9,110
Other	2,000	2,083	(83)
FD080 Admin Fee and Interest	**263,212**	**49,611**	**213,601**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	263,212	39,245	223,967
Purchased Services	0	2,008	(2,008)
Travel	0	2,300	(2,300)
Other	0	6,058	(6,058)
Core Funds Subtotal	**28,657,231**	**27,089,128**	**1,568,103**
FD026 Dedicated Local Accounts	**176,835**	**162,913**	**13,923**
Salaries	0	112,499	(112,499)
Benefits	0	41,750	(41,750)
Payments to Suppliers	0	6,864	(6,864)
Purchased Services	0	104	(104)
Travel	0	0	0
Utilities	0	8	(8)
Other	176,835	1,688	175,147
FD028 University Stores Accounts	**4,702,919**	**3,933,149**	**769,770**
Salaries	0	926,271	(926,271)
Benefits	0	363,121	(363,121)
Internal Service Delivery Expense	0	261	(261)
Payments to Suppliers	0	1,976,770	(1,976,770)
Purchased Services	0	35,256	(35,256)
Utilities	0	419,167	(419,167)
Other	4,702,919	212,304	4,490,615
FD031 Other Facilities Accounts	**21,187,186**	**13,076,311**	**8,110,876**
Salaries	0	7,073,823	(7,073,823)
Benefits	0	2,419,552	(2,419,552)
Internal Service Delivery Expense	0	(9,959)	9,959
Payments to Suppliers	0	3,220,658	(3,220,658)
Purchased Services	0	36,079	(36,079)
Travel	0	5,831	(5,831)
Utilities	0	1,514	(1,514)
Other	21,187,186	328,813	20,858,373
FD053 Agency Accounts	**0**	**0**	**0**
Purchased Services	0	0	0
Utilities	0	0	0
Other	0	0	0
FD055 Associated Students Auxiliar	**2,181**	**0**	**2,181**
Payments to Suppliers	0	0	0
Other	2,181	0	2,181
FD062 Other Enterprises Accounts	**(88,268)**	**86,120**	**(174,388)**
Salaries	0	61,371	(61,371)
Benefits	0	24,844	(24,844)
Payments to Suppliers	0	(95)	95
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	(88,268)	0	(88,268)
FD091 Motorpool	**4,314,689**	**2,536,360**	**1,778,329**
Salaries	0	510,367	(510,367)
Benefits	0	218,159	(218,159)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	1,758,831	(1,758,831)
Purchased Services	0	9,611	(9,611)
Travel	0	309	(309)
Utilities	0	38	(38)
Other	4,314,689	39,045	4,275,644
Non-Core Funds Subtotal	30,295,543	19,794,852	10,500,691
Grand Total	**58,952,774**	**46,883,980**	**12,068,794**

Public Safety and Business Operations

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	2,807,123	991,156	3,798,279
Indirect Cost Recovery	0	0	0
Admin Fee and Interest	0	0	0
Core Funds Subtotal	**2,807,123**	**991,156**	**3,798,279**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**2,786,832**	**3,022,344**	**(235,512)**
Salaries	2,109,780	2,265,074	(155,294)
Benefits	673,580	674,781	(1,201)
Payments to Suppliers	1,972	43,641	(41,668)
Purchased Services	0	13,962	(13,962)
Travel	1,500	478	1,022
Utilities	0	1,037	(1,037)
Other	0	23,372	(23,372)
FD076 Indirect Cost Recovery			
Payments to Suppliers	0	0	0
FD080 Admin Fee and Interest	**8,842**	**0**	**8,842**
Payments to Suppliers	8,842	0	8,842
Core Funds Subtotal	**2,795,675**	**3,022,344**	**(226,670)**
FD026 Dedicated Local Accounts	**229,238**	**147,725**	**81,513**
Salaries	0	5,948	(5,948)
Benefits	0	248	(248)
Payments to Suppliers	0	117,339	(117,339)
Purchased Services	0	6,791	(6,791)
Travel	0	3,104	(3,104)
Utilities	0	14,257	(14,257)
Other	229,238	38	229,200
FD031 Other Facilities Accounts	**3,009**	**32,054**	**(29,045)**
Salaries	0	12,970	(12,970)
Benefits	0	4,089	(4,089)
Internal Service Delivery Expense	0	14,735	(14,735)
Other	3,009	259	2,750
FD053 Agency Accounts	**852**	**0**	**852**
Other	852	0	852
FD055 Associated Students Auxiliary Accounts	**480,284**	**465,443**	**14,841**
Salaries	0	35,055	(35,055)
Benefits	0	16,896	(16,896)
Payments to Suppliers	0	2,921	(2,921)
Purchased Services	0	409,552	(409,552)
Travel	0	0	0
Utilities	0	671	(671)
Other	480,284	348	479,936
FD061 Parking Accounts and Funds	**353**	**105,192**	**(104,839)**
Salaries	0	7,317	(7,317)
Benefits	0	560	(560)
Payments to Suppliers	0	1,132	(1,132)
Purchased Services	0	95,944	(95,944)
Travel	0	0	0
Other	353	239	114
FD062 Other Enterprises Accounts	**42,714**	**59,106**	**(16,393)**
Salaries	0	30,250	(30,250)
Benefits	0	10,283	(10,283)
Payments to Suppliers	0	15,523	(15,523)
Purchased Services	0	0	0
Other	42,714	3,050	39,664
FD115 Investment In Plant | Parking	**0**	**0**	**0**
Other	0	0	0
FD127 Pullman Parking	**7,197,715**	**3,761,987**	**3,435,728**
Salaries	0	952,100	(952,100)
Benefits	0	373,736	(373,736)
Payments to Suppliers	0	722,230	(722,230)
Purchased Services	0	1,462,348	(1,462,348)
Travel	0	0	0
Utilities	0	13,041	(13,041)
Other	7,197,715	238,532	6,959,183
Non-Core Funds Subtotal	**7,954,165**	**4,571,507**	**3,382,658**
Grand Total	**10,749,840**	**7,593,852**	**3,155,988**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**3,072,925**	**3,216,164**	**(143,239)**
Salaries	1,630,545	2,414,690	(784,145)
Benefits	685,245	685,286	(41)
Payments to Suppliers	792,984	79,645	713,338
Purchased Services	(13,962)	13,973	(27,935)
Travel	2,522	0	2,522
Utilities	(1,037)	33	(1,070)
Other	(23,372)	22,536	(45,908)
FD076 Indirect Cost Recovery	**0**	**0**	**0**
Payments to Suppliers	0	0	0
FD080 Admin Fee and Interest	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Core Funds Subtotal	**3,072,925**	**3,216,164**	**(143,239)**
FD026 Dedicated Local Accounts	**304,449**	**226,702**	**77,748**
Salaries	0	20,967	(20,967)
Benefits	0	7,235	(7,235)
Payments to Suppliers	0	156,416	(156,416)
Purchased Services	0	12,977	(12,977)
Travel	0	14,636	(14,636)
Utilities	0	14,260	(14,260)
Other	304,449	209	304,240
FD031 Other Facilities Accounts	**(588)**	**0**	**(588)**
Salaries	0	0	0
Benefits	0	0	0
Internal Service Delivery Expense	0	0	0
Other	(588)	0	(588)
FD053 Agency Accounts	**801**	**0**	**801**
Other	801	0	801
FD055 Associated Students Auxiliary Accounts	**602,841**	**573,492**	**29,349**
Salaries	0	39,153	(39,153)
Benefits	0	15,659	(15,659)
Payments to Suppliers	0	4,399	(4,399)
Purchased Services	0	513,151	(513,151)
Travel	0	0	0
Utilities	0	779	(779)
Other	602,841	351	602,490
FD061 Parking Accounts and Funds	**(176,762)**	**1,117,346**	**(1,294,108)**
Salaries	0	34,905	(34,905)
Benefits	0	19,156	(19,156)
Payments to Suppliers	0	425	(425)
Purchased Services	0	1,062,691	(1,062,691)
Travel	0	0	0
Other	(176,762)	169	(176,932)
FD062 Other Enterprises Accounts	**217,574**	**146,839**	**70,735**
Salaries	0	60,257	(60,257)
Benefits	0	17,379	(17,379)
Payments to Suppliers	0	50,287	(50,287)
Purchased Services	0	0	0
Other	217,574	18,916	198,658
FD115 Investment In Plant | Parking	**0**	**0**	**0**
Other	0	0	0
FD127 Pullman Parking	**10,029,292**	**3,602,828**	**6,426,464**
Salaries	0	924,322	(924,322)
Benefits	0	323,477	(323,477)
Payments to Suppliers	0	1,006,245	(1,006,245)
Purchased Services	0	399,395	(399,395)
Travel	0	0	0
Utilities	0	12,079	(12,079)
Other	10,029,292	937,310	9,091,982
Non-Core Funds Subtotal	**10,977,607**	**5,667,207**	**5,310,400**
Grand Total	**14,050,532**	**8,883,371**	**5,167,162**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**3,501,056**	**3,401,182**	**99,874**
Salaries	2,405,694	2,352,649	53,045
Benefits	673,415	673,456	(41)
Payments to Suppliers	459,506	349,793	109,712
Purchased Services	(3,273)	3,911	(7,184)
Travel	4,500	0	4,500
Utilities	(137)	7	(144)
Other	(38,648)	21,366	(60,014)
FD076 Indirect Cost Recovery	**0**	**0**	**0**
Payments to Suppliers	0	0	0
FD080 Admin Fee and Interest	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Core Funds Subtotal	**3,501,056**	**3,401,182**	**99,874**
FD026 Dedicated Local Accounts	**313,640**	**226,139**	**87,501**
Salaries	0	0	0
Benefits	0	320	(320)
Payments to Suppliers	0	178,067	(178,067)
Purchased Services	0	18,928	(18,928)
Travel	0	12,592	(12,592)
Utilities	0	14,959	(14,959)
Other	313,640	1,271	312,369
FD031 Other Facilities Accounts	**3,747**	**3,747**	**0**
Salaries	0	3,477	(3,477)
Benefits	0	279	(279)
Internal Service Delivery Expense	0	0	0
Other	3,747	(9)	3,756
FD053 Agency Accounts	**1,180**	**0**	**1,180**
Other	1,180	0	1,180
FD055 Associated Students Auxiliary Accounts	**661,109**	**661,086**	**23**
Salaries	0	65,469	(65,469)
Benefits	0	23,917	(23,917)
Payments to Suppliers	0	6,134	(6,134)
Purchased Services	0	564,973	(564,973)
Travel	0	0	0
Utilities	0	0	0
Other	661,109	593	660,515
FD061 Parking Accounts and Funds	**(1,052,807)**	**1,367,125**	**(2,419,932)**
Salaries	0	19,816	(19,816)
Benefits	0	1,995	(1,995)
Payments to Suppliers	0	28,941	(28,941)
Purchased Services	0	1,316,265	(1,316,265)
Travel	0	0	0
Other	(1,052,807)	108	(1,052,915)
FD062 Other Enterprises Accounts	**312,844**	**248,628**	**64,217**
Salaries	0	119,306	(119,306)
Benefits	0	32,864	(32,864)
Payments to Suppliers	0	76,134	(76,134)
Purchased Services	0	0	0
Other	312,844	20,323	292,521
FD115 Investment In Plant | Parking	**4,414**	**0**	**4,414**
Other	4,414	0	4,414
FD127 Pullman Parking	**12,803,631**	**3,395,644**	**9,407,987**
Salaries	0	1,068,006	(1,068,006)
Benefits	0	392,398	(392,398)
Payments to Suppliers	0	1,262,548	(1,262,548)
Purchased Services	0	87,177	(87,177)
Travel	0	20,099	(20,099)
Utilities	0	10,998	(10,998)
Other	12,803,631	554,418	12,249,213
Non-Core Funds Subtotal	**13,047,758**	**5,902,368**	**7,145,390**
Grand Total	**16,548,814**	**9,303,551**	**7,245,263**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**3,276,654**	**3,269,442**	**7,212**
Salaries	2,436,713	2,480,743	(44,030)
Benefits	697,015	703,049	(6,033)
Payments to Suppliers	141,425	58,381	83,044
Purchased Services	0	2,282	(2,282)
Travel	1,500	2,119	(619)
Utilities	0	4	(4)
Other	0	22,864	(22,864)
FD076 Indirect Cost Recovery	**0**	**0**	**0**
Payments to Suppliers	0	0	0
FD080 Admin Fee and Interest	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Core Funds Subtotal	**3,276,654**	**3,269,442**	**7,212**
FD026 Dedicated Local Accounts	**333,786**	**262,597**	**71,189**
Salaries	0	7,409	(7,409)
Benefits	0	256	(256)
Payments to Suppliers	0	198,042	(198,042)
Purchased Services	0	7,370	(7,370)
Travel	0	32,369	(32,369)
Utilities	0	16,296	(16,296)
Other	333,786	854	332,932
FD031 Other Facilities Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Internal Service Delivery Expense	0	0	0
Other	0	0	0
FD053 Agency Accounts	**837**	**0**	**837**
Other	837	0	837
FD055 Associated Students Auxiliary Accounts	**570,334**	**573,489**	**(3,155)**
Salaries	0	55,153	(55,153)
Benefits	0	23,786	(23,786)
Payments to Suppliers	0	3,051	(3,051)
Purchased Services	0	490,948	(490,948)
Travel	0	0	0
Utilities	0	0	0
Other	570,334	552	569,782
FD061 Parking Accounts and Funds	**(2,430,837)**	**1,175,391**	**(3,606,228)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	106,721	(106,721)
Purchased Services	0	1,060,037	(1,060,037)
Travel	0	8,632	(8,632)
Other	(2,430,837)	0	(2,430,837)
FD062 Other Enterprises Accounts	**339,063**	**266,805**	**72,258**
Salaries	0	135,742	(135,742)
Benefits	0	34,308	(34,308)
Payments to Suppliers	0	73,836	(73,836)
Purchased Services	0	0	0
Other	339,063	22,919	316,144
FD115 Investment In Plant | Parking	**35,199**	**0**	**35,199**
Other	35,199	0	35,199
FD127 Pullman Parking	**15,339,876**	**3,610,744**	**11,729,131**
Salaries	0	1,155,864	(1,155,864)
Benefits	0	409,263	(409,263)
Payments to Suppliers	0	1,102,928	(1,102,928)
Purchased Services	0	363,817	(363,817)
Travel	0	19,933	(19,933)
Utilities	0	12,383	(12,383)
Other	15,339,876	546,557	14,793,318
Non-Core Funds Subtotal	**14,188,258**	**5,889,025**	**8,299,233**
Grand Total	**17,464,912**	**9,158,467**	**8,306,444**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,154,768**	**4,159,831**	**(5,063)**
Salaries	2,759,529	2,754,617	4,912
Benefits	762,954	762,954	0
Payments to Suppliers	597,694	604,165	(6,471)
Purchased Services	7,480	8,510	(1,031)
Travel	5,506	4,056	1,450
Utilities	0	8	(8)
Other	21,606	25,521	(3,916)
FD076 Indirect Cost Recovery	**3,732**	**0**	**3,732**
Payments to Suppliers	3,732	0	3,732
FD080 Admin Fee and Interest	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Core Funds Subtotal	**4,158,500**	**4,159,831**	**(1,331)**
FD026 Dedicated Local Accounts	**327,302**	**252,741**	**74,561**
Salaries	0	27,353	(27,353)
Benefits	0	945	(945)
Payments to Suppliers	0	190,586	(190,586)
Purchased Services	0	6,784	(6,784)
Travel	0	10,366	(10,366)
Utilities	0	15,699	(15,699)
Other	327,302	1,008	326,294
FD031 Other Facilities Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Internal Service Delivery Expense	0	0	0
Other	0	0	0
FD053 Agency Accounts	**478**	**0**	**478**
Other	478	0	478
FD055 Associated Students Auxiliary Accounts	**629,633**	**632,981**	**(3,349)**
Salaries	0	57,310	(57,310)
Benefits	0	24,331	(24,331)
Payments to Suppliers	0	4,125	(4,125)
Purchased Services	0	368,642	(368,642)
Travel	0	178,001	(178,001)
Utilities	0	0	0
Other	629,633	573	629,060
FD061 Parking Accounts and Funds	**181,666**	**1,111,638**	**(929,972)**
Salaries	0	0	0
Benefits	0	17	(17)
Payments to Suppliers	0	411,405	(411,405)
Purchased Services	0	700,216	(700,216)
Travel	0	0	0
Other	181,666	(0)	181,666
FD062 Other Enterprises Accounts	**391,369**	**313,007**	**78,362**
Salaries	0	135,768	(135,768)
Benefits	0	30,968	(30,968)
Payments to Suppliers	0	115,548	(115,548)
Purchased Services	0	4,327	(4,327)
Other	391,369	26,397	364,972
FD115 Investment In Plant | Parking	**6,235**	**0**	**6,235**
Other	6,235	0	6,235
FD127 Pullman Parking	**15,524,995**	**3,632,447**	**11,892,548**
Salaries	0	1,236,084	(1,236,084)
Benefits	0	392,548	(392,548)
Payments to Suppliers	0	1,369,454	(1,369,454)
Purchased Services	0	56,982	(56,982)
Travel	0	15,324	(15,324)
Utilities	0	13,977	(13,977)
Other	15,524,995	548,078	14,976,917
Non-Core Funds Subtotal	**17,061,677**	**5,942,815**	**11,118,862**
Grand Total	**21,220,177**	**10,102,645**	**11,117,532**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**3,883,834**	**3,879,988**	**3,846**
Salaries	2,896,179	2,885,968	10,211
Benefits	849,059	849,059	0
Payments to Suppliers	104,708	111,496	(6,788)
Purchased Services	5,485	5,485	0
Travel	1,317	1,317	0
Utilities	0	8	(8)
Other	27,087	26,655	432
FD076 Indirect Cost Recovery	**5,732**	**5,732**	**0**
Payments to Suppliers	5,732	5,732	0
FD080 Admin Fee and Interest	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Core Funds Subtotal	**3,889,566**	**3,885,721**	**3,846**
FD026 Dedicated Local Accounts	**405,851**	**372,732**	**33,119**
Salaries	0	47,261	(47,261)
Benefits	0	1,511	(1,511)
Payments to Suppliers	0	271,102	(271,102)
Purchased Services	0	21,797	(21,797)
Travel	0	14,814	(14,814)
Utilities	0	14,879	(14,879)
Other	405,851	1,368	404,483
FD031 Other Facilities Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Internal Service Delivery Expense	0	0	0
Other	0	0	0
FD053 Agency Accounts	**1,208**	**0**	**1,208**
Other	1,208	0	1,208
FD055 Associated Students Auxiliary Accounts	**671,052**	**671,075**	**(24)**
Salaries	0	59,979	(59,979)
Benefits	0	24,611	(24,611)
Payments to Suppliers	0	585,146	(585,146)
Purchased Services	0	594	(594)
Travel	0	0	0
Utilities	0	145	(145)
Other	671,052	600	670,452
FD061 Parking Accounts and Funds	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Other	0	0	0
FD062 Other Enterprises Accounts	**373,345**	**221,203**	**152,142**
Salaries	0	122,569	(122,569)
Benefits	0	27,212	(27,212)
Payments to Suppliers	0	46,695	(46,695)
Purchased Services	0	177	(177)
Other	373,345	24,550	348,796
FD115 Investment In Plant | Parking	**0**	**0**	**0**
Other	0	0	0
FD127 Pullman Parking	**19,050,992**	**4,581,729**	**14,469,264**
Salaries	0	1,249,345	(1,249,345)
Benefits	0	385,139	(385,139)
Payments to Suppliers	0	2,329,543	(2,329,543)
Purchased Services	0	23,145	(23,145)
Travel	0	17,535	(17,535)
Utilities	0	14,338	(14,338)
Other	19,050,992	562,683	18,488,309
Non-Core Funds Subtotal	**20,502,448**	**5,846,739**	**14,655,709**
Grand Total	**24,392,014**	**9,732,460**	**14,659,555**

Finance and Business Services

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	3,421,861	2,543,874	5,965,735
Indirect Cost Recovery	2,149,216	828,322	2,977,538
Admin Fee and Interest	333,434	4,846,032	5,179,466
Core Funds Subtotal	**5,904,511**	**8,218,228**	**14,122,739**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**3,922,954**	**3,227,370**	**695,585**
Salaries	2,315,789	2,386,961	(71,172)
Benefits	800,929	794,423	6,505
Payments to Suppliers	798,500	13,507	784,992
Purchased Services	0	7,141	(7,141)
Travel	0	0	0
Utilities	2	2	0
Other	7,735	25,335	(17,600)
FD076 Indirect Cost Recovery	**2,508,505**	**2,168,637**	**339,869**
Salaries	1,477,533	1,512,029	(34,496)
Benefits	640,829	640,881	(52)
Payments to Suppliers	389,777	(142)	389,919
Purchased Services	0	0	0
Travel	0	0	0
Other	366	15,868	(15,503)
FD080 Admin Fee and Interest	**3,350,456**	**2,905,919**	**444,537**
Salaries	2,824,082	2,135,105	688,977
Benefits	697,133	696,516	616
Payments to Suppliers	(257,383)	49,071	(306,454)
Purchased Services	2,289	2,289	0
Travel	1,029	(26)	1,055
Utilities	1	1	0
Other	83,306	22,963	60,342
Core Funds Subtotal	**9,781,915**	**8,301,926**	**1,479,990**
FD026 Dedicated Local Accounts	**13,824,095**	**3,913,246**	**9,910,849**
Salaries	0	1,358,498	(1,358,498)
Benefits	0	526,041	(526,041)
Payments to Suppliers	0	249,622	(249,622)
Purchased Services	0	1,749,059	(1,749,059)
Travel	0	538	(538)
Utilities	0	606	(606)
Other	13,824,095	28,881	13,795,214
FD031 Other Facilities Accounts	**0**	**20**	**(20)**
Benefits	0	20	(20)
Other	0	0	0
FD053 Agency Accounts	**916,856**	**0**	**916,856**
Other	916,856	0	916,856
FD062 Other Enterprises Accounts	**98,721**	**(55,033)**	**153,754**
Salaries	0	55,579	(55,579)
Benefits	0	25,107	(25,107)
Payments to Suppliers	0	(150,231)	150,231
Purchased Services	0	1,892	(1,892)
Travel	0	383	(383)
Utilities	0	11,618	(11,618)
Other	98,721	621	98,100
FD074 Non-Proprietary Local Capital Accounts	**15,302,727**	**11,448,255**	**3,854,472**
Salaries	0	839,404	(839,404)
Benefits	0	297,010	(297,010)
Payments to Suppliers	0	10,303,130	(10,303,130)
Purchased Services	0	64	(64)
Other	15,302,727	8,647	15,294,080
FD085 Grants and Contracts - Local	**0**	**(397)**	**397**
Other	0	(397)	397
FD095 Scholarships and Fellowships, non-donated	**0**	**(123)**	**123**
Benefits	0	(123)	123
Other	0	0	0
FD099 Real Estate Operations	**10,104,744**	**1,511,396**	**8,593,348**
Salaries	0	440,750	(440,750)
Benefits	0	7,302	(7,302)
Payments to Suppliers	0	867,078	(867,078)
Purchased Services	0	24,945	(24,945)
Travel	0	0	0
Utilities	0	167,763	(167,763)
Other	10,104,744	3,558	10,101,186
Non-Core Funds Subtotal	**40,247,143**	**16,817,364**	**23,429,779**
Grand Total	**50,029,058**	**25,119,290**	**24,909,769**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**4,709,414**	**3,237,249**	**1,472,166**
Salaries	2,380,003	2,426,856	(46,854)
Benefits	754,554	754,326	229
Payments to Suppliers	1,591,543	32,326	1,559,217
Purchased Services	(7,141)	0	(7,141)
Travel	0	0	0
Utilities	12	2	10
Other	(9,557)	23,738	(33,295)
FD076 Indirect Cost Recovery	**2,918,067**	**2,457,064**	**461,003**
Salaries	1,858,855	1,753,757	105,099
Benefits	674,525	674,525	0
Payments to Suppliers	400,190	11,546	388,644
Purchased Services	0	0	0
Travel	0	0	0
Other	(15,503)	17,237	(32,739)
FD080 Admin Fee and Interest	**3,980,767**	**3,291,171**	**689,596**
Salaries	2,464,192	2,470,746	(6,554)
Benefits	736,461	735,004	1,458
Payments to Suppliers	624,140	28,830	595,311
Purchased Services	0	18,595	(18,595)
Travel	1,395	13,481	(12,086)
Utilities	0	0	(0)
Other	154,579	24,515	130,064
Core Funds Subtotal	**11,608,248**	**8,985,484**	**2,622,764**
FD026 Dedicated Local Accounts	**14,395,005**	**5,952,257**	**8,442,748**
Salaries	0	1,662,821	(1,662,821)
Benefits	0	594,353	(594,353)
Payments to Suppliers	0	813,467	(813,467)
Purchased Services	0	2,244,000	(2,244,000)
Travel	0	27,978	(27,978)
Utilities	0	354	(354)
Other	14,395,005	609,284	13,785,721
FD031 Other Facilities Accounts	**(20)**	**0**	**(20)**
Benefits	0	0	0
Other	(20)	0	(20)
FD053 Agency Accounts	**916,856**	**0**	**916,856**
Other	916,856	0	916,856
FD062 Other Enterprises Accounts	**183,864**	**14,737**	**169,127**
Salaries	0	7,330	(7,330)
Benefits	0	1,856	(1,856)
Payments to Suppliers	0	5,518	(5,518)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	3	(3)
Other	183,864	29	183,835
FD074 Non-Proprietary Local Capital Accounts	**3,854,472**	**3,854,472**	**0**
Salaries	0	106,406	(106,406)
Benefits	0	38,231	(38,231)
Payments to Suppliers	0	1,940,437	(1,940,437)
Purchased Services	0	1,768,352	(1,768,352)
Other	3,854,472	1,046	3,853,426
FD085 Grants and Contracts - Local	**397**	**0**	**397**
Other	397	0	397
FD095 Scholarships and Fellowships, non-donated	**123**	**0**	**123**
Benefits	0	0	0
Other	123	0	123
FD099 Real Estate Operations	**13,253,015**	**1,074,363**	**12,178,652**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	838,582	(838,582)
Purchased Services	0	15,472	(15,472)
Travel	0	0	0
Utilities	0	220,309	(220,309)
Other	13,253,015	0	13,253,015
Non-Core Funds Subtotal	**32,603,712**	**10,895,828**	**21,707,883**
Grand Total	**44,211,960**	**19,881,312**	**24,330,648**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**7,963,326**	**6,017,554**	**1,945,772**
Salaries	3,114,438	2,909,117	205,321
Benefits	1,014,891	1,014,662	229
Payments to Suppliers	3,866,509	2,064,409	1,802,100
Purchased Services	(7,066)	138	(7,204)
Travel	746	746	0
Utilities	90	4	86
Other	(26,282)	28,477	(54,759)
FD076 Indirect Cost Recovery	**3,303,530**	**2,491,020**	**812,510**
Salaries	2,102,780	1,752,132	350,648
Benefits	719,683	720,248	(565)
Payments to Suppliers	513,806	1,055	512,751
Purchased Services	0	100	(100)
Travel	0	13	(13)
Other	(32,739)	17,472	(50,211)
FD080 Admin Fee and Interest	**5,177,616**	**3,815,648**	**1,361,968**
Salaries	2,613,160	2,781,918	(168,758)
Benefits	855,028	853,571	1,458
Payments to Suppliers	1,053,389	68,994	984,395
Purchased Services	(1,633)	47,280	(48,913)
Travel	(7,714)	36,108	(43,822)
Utilities	(0)	1	(2)
Other	665,386	27,776	637,610
Core Funds Subtotal	**16,444,472**	**12,324,221**	**4,120,251**
FD026 Dedicated Local Accounts	**13,270,918**	**6,047,289**	**7,223,629**
Salaries	0	1,890,767	(1,890,767)
Benefits	0	769,768	(769,768)
Payments to Suppliers	0	789,861	(789,861)
Purchased Services	0	2,378,401	(2,378,401)
Travel	0	38,386	(38,386)
Utilities	0	181	(181)
Other	13,270,918	179,925	13,090,993
FD031 Other Facilities Accounts	**(20)**	**0**	**(20)**
Benefits	0	0	0
Other	(20)	0	(20)
FD053 Agency Accounts	**916,856**	**0**	**916,856**
Other	916,856	0	916,856
FD062 Other Enterprises Accounts	**169,127**	**89,489**	**79,638**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	1,720	(1,720)
Purchased Services	0	83,515	(83,515)
Travel	0	4,238	(4,238)
Utilities	0	16	(16)
Other	169,127	0	169,127
FD074 Non-Proprietary Local Capital Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	0	0	0
FD085 Grants and Contracts - Local	**397**	**0**	**397**
Other	397	0	397
FD095 Scholarships and Fellowships, non-donated	**123**	**0**	**123**
Benefits	0	0	0
Other	123	0	123
FD099 Real Estate Operations	**13,610,805**	**1,014,330**	**12,596,475**
Salaries	0	1,623	(1,623)
Benefits	0	876	(876)
Payments to Suppliers	0	701,052	(701,052)
Purchased Services	0	32,311	(32,311)
Travel	0	0	0
Utilities	0	278,446	(278,446)
Other	13,610,805	23	13,610,782
Non-Core Funds Subtotal	**27,968,206**	**7,151,108**	**20,817,098**
Grand Total	**44,412,678**	**19,475,330**	**24,937,348**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,630,596**	**5,985,701**	**2,644,895**
Salaries	4,313,765	3,429,727	884,038
Benefits	1,194,660	1,195,145	(485)
Payments to Suppliers	3,084,219	1,232,221	1,851,997
Purchased Services	9,784	48,377	(38,592)
Travel	12,765	46,600	(33,835)
Utilities	166	6	160
Other	15,238	33,625	(18,387)
FD076 Indirect Cost Recovery	**3,553,040**	**2,537,352**	**1,015,688**
Salaries	2,119,089	1,811,833	307,256
Benefits	706,961	706,961	0
Payments to Suppliers	726,990	0	726,990
Purchased Services	0	503	(503)
Travel	0	0	0
Other	0	18,055	(18,055)
FD080 Admin Fee and Interest	**4,118,126**	**4,530,414**	**(412,288)**
Salaries	2,530,517	2,450,059	80,458
Benefits	692,731	692,731	0
Payments to Suppliers	1,761,732	1,361,415	400,316
Purchased Services	0	3,103	(3,103)
Travel	3,397	351	3,047
Utilities	0	0	(0)
Other	(870,251)	22,753	(893,005)
Core Funds Subtotal	**16,301,763**	**13,053,467**	**3,248,295**
FD026 Dedicated Local Accounts	**10,231,075**	**3,396,552**	**6,834,523**
Salaries	0	1,758,632	(1,758,632)
Benefits	0	684,637	(684,637)
Payments to Suppliers	0	288,488	(288,488)
Purchased Services	0	480,569	(480,569)
Travel	0	49,693	(49,693)
Utilities	0	186	(186)
Other	10,231,075	134,348	10,096,727
FD031 Other Facilities Accounts	**(20)**	**0**	**(20)**
Benefits	0	0	0
Other	(20)	0	(20)
FD053 Agency Accounts	**916,856**	**0**	**916,856**
Other	916,856	0	916,856
FD062 Other Enterprises Accounts	**79,638**	**77,196**	**2,442**
Salaries	0	54,912	(54,912)
Benefits	0	20,664	(20,664)
Payments to Suppliers	0	395	(395)
Purchased Services	0	0	0
Travel	0	672	(672)
Utilities	0	3	(3)
Other	79,638	549	79,089
FD074 Non-Proprietary Local Capital Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	0	0	0
FD085 Grants and Contracts - Local	**397**	**0**	**397**
Other	397	0	397
FD095 Scholarships and Fellowships, non-donated	**123**	**0**	**123**
Benefits	0	0	0
Other	123	0	123
FD099 Real Estate Operations	**15,719,523**	**1,152,056**	**14,567,466**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	813,124	(813,124)
Purchased Services	0	57,431	(57,431)
Travel	0	0	0
Utilities	0	281,501	(281,501)
Other	15,719,523	0	15,719,523
Non-Core Funds Subtotal	**26,947,592**	**4,625,804**	**22,321,788**
Grand Total	**43,249,354**	**17,679,271**	**25,570,084**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**10,968,223**	**8,118,315**	**2,849,909**
Salaries	5,819,511	5,629,583	189,928
Benefits	1,973,588	1,973,588	0
Payments to Suppliers	2,979,735	274,503	2,705,233
Purchased Services	116,372	129,089	(12,717)
Travel	15,964	55,766	(39,802)
Utilities	172	6	166
Other	62,881	55,781	7,100
FD076 Indirect Cost Recovery	**3,821,677**	**2,588,963**	**1,232,714**
Salaries	1,967,477	1,837,423	130,054
Benefits	733,165	733,165	0
Payments to Suppliers	1,102,041	0	1,102,041
Purchased Services	0	0	0
Travel	0	0	0
Other	18,994	18,375	619
FD080 Admin Fee and Interest	**6,651,345**	**5,573,678**	**1,077,667**
Salaries	1,906,338	1,813,482	92,856
Benefits	580,821	581,406	(585)
Payments to Suppliers	4,141,475	2,916,717	1,224,757
Purchased Services	0	238,404	(238,404)
Travel	5,532	5,660	(127)
Utilities	0	0	(0)
Other	17,179	18,010	(830)
Core Funds Subtotal	**21,441,245**	**16,280,956**	**5,160,289**
FD026 Dedicated Local Accounts	**11,010,134**	**640,636**	**10,369,498**
Salaries	0	114,250	(114,250)
Benefits	0	48,036	(48,036)
Payments to Suppliers	0	179,503	(179,503)
Purchased Services	0	163,104	(163,104)
Travel	0	33,706	(33,706)
Utilities	0	1,776	(1,776)
Other	11,010,134	100,262	10,909,872
FD031 Other Facilities Accounts	**(20)**	**0**	**(20)**
Benefits	0	0	0
Other	(20)	0	(20)
FD053 Agency Accounts	**916,856**	**0**	**916,856**
Other	916,856	0	916,856
FD062 Other Enterprises Accounts	**2,442**	**2,442**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	2,442	(2,442)
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	2,442	0	2,442
FD074 Non-Proprietary Local Capital Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	0	0	0
FD085 Grants and Contracts - Local	**397**	**0**	**397**
Other	397	0	397
FD095 Scholarships and Fellowships, non-donated	**123**	**0**	**123**
Benefits	0	0	0
Other	123	0	123
FD099 Real Estate Operations	**17,005,319**	**1,394,954**	**15,610,365**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	859,122	(859,122)
Purchased Services	0	211,830	(211,830)
Travel	0	86	(86)
Utilities	0	323,893	(323,893)
Other	17,005,319	22	17,005,296
Non-Core Funds Subtotal	**28,935,251**	**2,038,032**	**26,897,219**
Grand Total	**50,376,496**	**18,318,988**	**32,057,508**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**8,841,924**	**5,422,421**	**3,419,503**
Salaries	4,304,547	3,819,112	485,435
Benefits	1,249,112	1,240,574	8,539
Payments to Suppliers	3,026,643	161,293	2,865,351
Purchased Services	209,143	122,953	86,190
Travel	3,349	40,528	(37,179)
Utilities	228	2	226
Other	48,902	37,960	10,943
FD076 Indirect Cost Recovery	**4,172,840**	**2,580,032**	**1,592,808**
Salaries	2,112,306	1,842,925	269,381
Benefits	718,708	718,708	0
Payments to Suppliers	1,321,854	0	1,321,854
Purchased Services	0	0	0
Travel	0	0	0
Other	19,972	18,400	1,572
FD080 Admin Fee and Interest	**7,919,121**	**6,604,874**	**1,314,248**
Salaries	3,435,732	2,645,051	790,680
Benefits	867,266	867,266	0
Payments to Suppliers	3,459,172	2,634,675	824,497
Purchased Services	116,791	429,607	(312,816)
Travel	10,532	1,888	8,645
Utilities	0	0	(0)
Other	29,628	26,386	3,242
Core Funds Subtotal	**20,933,886**	**14,607,327**	**6,326,559**
FD026 Dedicated Local Accounts	**12,955,484**	**1,970,513**	**10,984,971**
Salaries	0	917,578	(917,578)
Benefits	0	338,433	(338,433)
Payments to Suppliers	0	275,427	(275,427)
Purchased Services	0	264,813	(264,813)
Travel	0	24,590	(24,590)
Utilities	0	8,199	(8,199)
Other	12,955,484	141,475	12,814,009
FD031 Other Facilities Accounts	**0**	**0**	**0**
Benefits	0	0	0
Other	0	0	0
FD053 Agency Accounts	**916,088**	**0**	**916,088**
Other	916,088	0	916,088
FD062 Other Enterprises Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	0	0	0
FD074 Non-Proprietary Local Capital Accounts	**0**	**0**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	0	0	0
Other	0	0	0
FD085 Grants and Contracts - Local	**397**	**0**	**397**
Other	397	0	397
FD095 Scholarships and Fellowships, non-donated	**123**	**0**	**123**
Benefits	0	0	0
Other	123	0	123
FD099 Real Estate Operations	**18,033,715**	**3,384,302**	**14,649,414**
Salaries	0	227,506	(227,506)
Benefits	0	83,135	(83,135)
Payments to Suppliers	0	2,579,194	(2,579,194)
Purchased Services	0	179,448	(179,448)
Travel	0	89	(89)
Utilities	0	312,802	(312,802)
Other	18,033,715	2,130	18,031,586
Non-Core Funds Subtotal	**31,905,806**	**5,354,815**	**26,550,991**
Grand Total	**52,839,692**	**19,962,142**	**32,877,550**

Information Technology

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	16,296,273	2,072,821	18,369,094
Indirect Cost Recovery	0	0	0
Admin Fee and Interest	3,307,243	1,027,356	4,334,599
Core Funds Subtotal	**19,603,516**	**3,100,177**	**22,703,693**

FY21 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**15,146,072**	**17,144,633**	**(1,998,561)**
Salaries	10,533,281	8,503,963	2,029,318
Benefits	2,732,675	2,738,612	(5,937)
Payments to Suppliers	1,877,115	5,380,130	(3,503,015)
Purchased Services	0	425,981	(425,981)
Travel	3,000	1,078	1,922
Utilities	0	3,276	(3,276)
Other	0	91,591	(91,591)
FD080 Admin Fee and Interest	**5,072,537**	**4,362,840**	**709,696**
Salaries	3,582,132	3,238,949	343,182
Benefits	997,048	992,279	4,769
Payments to Suppliers	488,496	95,578	392,918
Purchased Services	0	192	(192)
Travel	0	1,271	(1,271)
Utilities	0	4	(4)
Other	4,860	34,568	(29,708)
Core Funds Subtotal	**20,218,608**	**21,507,474**	**(1,288,865)**
FD026 Dedicated Local Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Utilities	0	0	0
Other	0	0	0
FD031 Other Facilities Accounts	**3,821,709**	**2,111,812**	**1,709,897**
Salaries	0	271,123	(271,123)
Benefits	0	47,262	(47,262)
Internal Service Delivery Expense	0	1,610,676	(1,610,676)
Payments to Suppliers	0	(4,295)	4,295
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	3,821,709	187,046	3,634,663
FD049 Donated Funds	**13,026**	**1,920**	**11,105**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	1,786	(1,786)
Purchased Services	0	135	(135)
Other	13,026	0	13,026
FD062 Other Enterprises Accounts	**30,689**	**10,221**	**20,468**
Salaries	0	7,019	(7,019)
Benefits	0	327	(327)
Payments to Suppliers	0	2,509	(2,509)
Other	30,689	367	30,322
Non-Core Funds Subtotal	**3,865,424**	**2,123,953**	**1,741,470**
Grand Total	**24,084,032**	**23,631,427**	**452,605**

FY22 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**15,649,962**	**16,029,092**	**(379,130)**
Salaries	10,026,238	7,845,019	2,181,219
Benefits	2,302,354	2,302,809	(455)
Payments to Suppliers	3,652,644	5,404,754	(1,752,111)
Purchased Services	(414,423)	382,831	(797,254)
Travel	22,499	13,470	9,030
Utilities	(238)	3,724	(3,962)
Other	60,888	76,485	(15,597)
FD080 Admin Fee and Interest	**5,047,847**	**4,121,718**	**926,128**
Salaries	3,351,036	3,172,745	178,291
Benefits	920,886	915,545	5,341
Payments to Suppliers	745,257	1,553	743,704
Purchased Services	346	346	0
Travel			
Utilities	1	1	0
Other	30,320	31,527	(1,207)
Core Funds Subtotal	**20,697,809**	**20,150,810**	**546,998**
FD026 Dedicated Local Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Utilities	0	0	0
Other	0	0	0
FD031 Other Facilities Accounts	**4,508,115**	**2,914,648**	**1,593,467**
Salaries	0	484,650	(484,650)
Benefits	0	143,046	(143,046)
Internal Service Delivery Expense	0	2,102,148	(2,102,148)
Payments to Suppliers	0	(243)	243
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	4,508,115	185,046	4,323,070
FD049 Donated Funds	**16,605**	**1,824**	**14,781**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	1,547	(1,547)
Purchased Services	0	277	(277)
Other	16,605	0	16,605
FD062 Other Enterprises Accounts	**27,885**	**23,735**	**4,150**
Salaries	0	17,931	(17,931)
Benefits	0	518	(518)
Payments to Suppliers	0	1,789	(1,789)
Other	27,885	3,497	24,388
Non-Core Funds Subtotal	**4,552,605**	**2,940,207**	**1,612,399**
Grand Total	**25,250,414**	**23,091,017**	**2,159,397**

FY23 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**17,872,642**	**16,444,774**	**1,427,868**
Salaries	9,034,274	7,326,946	1,707,327
Benefits	2,268,523	2,268,810	(287)
Payments to Suppliers	6,394,371	6,280,923	113,448
Purchased Services	91,679	473,828	(382,149)
Travel	7,737	21,253	(13,516)
Utilities	4,351	2,126	2,225
Other	71,708	70,888	820
FD080 Admin Fee and Interest	**5,472,531**	**5,417,509**	**55,022**
Salaries	3,426,056	4,114,223	(688,167)
Benefits	1,262,296	1,262,296	0
Payments to Suppliers	753,512	0	753,512
Purchased Services	0	0	0
Travel			
Utilities	0	0	0
Other	30,667	40,990	(10,322)
Core Funds Subtotal	**23,345,173**	**21,862,283**	**1,482,891**
FD026 Dedicated Local Accounts	**30,884**	**30,884**	**0**
Payments to Suppliers	0	25	(25)
Utilities	0	30,859	(30,859)
Other	30,884	0	30,884
FD031 Other Facilities Accounts	**4,269,302**	**2,665,860**	**1,603,443**
Salaries	0	543,986	(543,986)
Benefits	0	167,603	(167,603)
Internal Service Delivery Expense	0	1,790,792	(1,790,792)
Payments to Suppliers	0	(1,438)	1,438
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	4,269,302	164,917	4,104,385
FD049 Donated Funds	**20,281**	**7,898**	**12,383**
Salaries	0	400	(400)
Benefits	0	156	(156)
Payments to Suppliers	0	7,053	(7,053)
Purchased Services	0	289	(289)
Other	20,281	0	20,281
FD062 Other Enterprises Accounts	**5,695**	**(623)**	**6,317**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	(2,521)	2,521
Other	5,695	1,899	3,796
Non-Core Funds Subtotal	**4,326,163**	**2,704,020**	**1,622,143**
Grand Total	**27,671,336**	**24,566,302**	**3,105,034**

FY24 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**20,011,458**	**17,523,570**	**2,487,888**
Salaries	9,256,370	8,893,171	363,199
Benefits	2,739,177	2,739,177	0
Payments to Suppliers	7,914,086	5,371,370	2,542,716
Purchased Services	0	400,621	(400,621)
Travel	13,237	29,315	(16,078)
Utilities	0	2,481	(2,481)
Other	88,588	87,435	1,153
FD080 Admin Fee and Interest	**4,068,258**	**3,791,248**	**277,010**
Salaries	3,117,862	2,895,875	221,988
Benefits	866,919	866,919	0
Payments to Suppliers	55,022	0	55,022
Purchased Services	0	0	0
Travel			
Utilities	0	0	0
Other	28,454	28,454	(0)
Core Funds Subtotal	**24,079,716**	**21,314,817**	**2,764,899**
FD026 Dedicated Local Accounts	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Utilities	0	0	0
Other	0	0	0
FD031 Other Facilities Accounts	**4,128,580**	**2,854,236**	**1,274,343**
Salaries	0	524,683	(524,683)
Benefits	0	161,459	(161,459)
Internal Service Delivery Expense	0	2,121,127	(2,121,127)
Payments to Suppliers	0	1,059	(1,059)
Purchased Services	0	(105,533)	105,533
Travel	0	0	0
Utilities	0	(67)	67
Other	4,128,580	151,509	3,977,070
FD049 Donated Funds	**17,883**	**7,115**	**10,768**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	7,096	(7,096)
Purchased Services	0	19	(19)
Other	17,883	0	17,883
FD062 Other Enterprises Accounts	**10,713**	**(29)**	**10,741**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	(60)	60
Other	10,713	31	10,681
Non-Core Funds Subtotal	**4,157,175**	**2,861,323**	**1,295,853**
Grand Total	**28,236,891**	**24,176,140**	**4,060,751**

FY25 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**22,622,891**	**18,976,758**	**3,646,133**
Salaries	9,861,125	9,582,420	278,705
Benefits	2,907,686	2,907,686	0
Payments to Suppliers	9,718,082	5,977,425	3,740,657
Purchased Services	0	387,033	(387,033)
Travel	41,377	23,840	17,537
Utilities	0	3,786	(3,786)
Other	94,621	94,568	52
FD080 Admin Fee and Interest	**4,445,982**	**4,100,334**	**345,648**
Salaries	3,196,544	3,126,841	69,703
Benefits	942,446	942,446	0
Payments to Suppliers	277,010	0	277,010
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	29,982	31,046	(1,065)
Core Funds Subtotal	**27,068,873**	**23,077,092**	**3,991,781**
FD026 Dedicated Local Accounts	**39,335**	**39,335**	**0**
Payments to Suppliers	0	39,335	(39,335)
Utilities	0	0	0
Other	39,335	0	39,335
FD031 Other Facilities Accounts	**4,099,216**	**2,940,969**	**1,158,247**
Salaries	0	783,154	(783,154)
Benefits	0	238,100	(238,100)
Internal Service Delivery Expense	0	1,485,946	(1,485,946)
Payments to Suppliers	0	238,866	(238,866)
Purchased Services	0	51	(51)
Travel	0	2,863	(2,863)
Utilities	0	26,140	(26,140)
Other	4,099,216	165,850	3,933,366
FD049 Donated Funds	**16,268**	**7,132**	**9,136**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	7,056	(7,056)
Purchased Services	0	76	(76)
Other	16,268	0	16,268
FD062 Other Enterprises Accounts	**12,119**	**(184)**	**12,304**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	1,230	(1,230)
Other	12,119	(1,414)	13,534
Non-Core Funds Subtotal	**4,166,938**	**2,987,252**	**1,179,687**
Grand Total	**31,235,812**	**26,064,344**	**5,171,468**

FY26 Year End

FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**22,725,932**	**18,854,264**	**3,871,669**
Salaries	9,502,520	9,432,405	70,115
Benefits	2,715,258	2,715,258	0
Payments to Suppliers	9,857,673	6,029,090	3,828,583
Purchased Services	537,361	562,842	(25,481)
Travel	2,731	3,148	(418)
Utilities	20,048	20,625	(577)
Other	90,341	90,895	(554)
FD080 Admin Fee and Interest	**4,645,824**	**4,319,129**	**326,695**
Salaries	3,350,726	3,352,417	(1,691)
Benefits	935,079	935,079	0
Payments to Suppliers	327,234	0	327,234
Purchased Services	0	0	0
Travel	0	0	0
Utilities	0	0	0
Other	32,785	31,633	1,152
Core Funds Subtotal	**27,371,757**	**23,173,393**	**4,198,364**
FD026 Dedicated Local Accounts	**89,708**	**89,708**	**0**
Payments to Suppliers	0	89,708	(89,708)
Utilities	0	0	0
Other	89,708	0	89,708
FD031 Other Facilities Accounts	**3,958,271**	**2,503,105**	**1,455,167**
Salaries	0	690,671	(690,671)
Benefits	0	202,734	(202,734)
Internal Service Delivery Expense	0	0	0
Payments to Suppliers	0	1,099,534	(1,099,534)
Purchased Services	0	201,998	(201,998)
Travel	0	9,973	(9,973)
Utilities	0	161,910	(161,910)
Other	3,958,271	136,284	3,821,988
FD049 Donated Funds	**14,636**	**3,753**	**10,883**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	3,643	(3,643)
Purchased Services	0	110	(110)
Other	14,636	0	14,636
FD062 Other Enterprises Accounts	**12,869**	**(220)**	**13,089**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Other	12,869	(220)	13,089
Non-Core Funds Subtotal	**4,075,485**	**2,596,346**	**1,479,139**
Grand Total	**31,447,242**	**25,769,739**	**5,677,503**

Human Resource Services

FY27 BUDGET			
Core Funds Budget	FY27 Estimated Budget	Adjustments	Initial FY27 Budget (Adaptive Planning)
General Fund	4,063,671	2,985,479	7,049,150
Indirect Cost Recovery	41,731	0	41,731
Admin Fee and Interest	247,349	49,405	296,754
Core Funds Subtotal	**4,352,751**	**3,034,884**	**7,387,635**

FY21 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**2,879,596**	**4,922,006**	**(2,042,410)**
Salaries	3,159,122	3,337,101	(177,979)
Benefits	1,221,543	1,221,610	(67)
Payments to Suppliers	(1,510,569)	226,090	(1,736,659)
Purchased Services	0	97,475	(97,475)
Travel	9,500	290	9,210
Utilities	0	3,517	(3,517)
Other	0	35,924	(35,924)
FD076 Indirect Cost Recovery	**38,426**	**33,678**	**4,748**
Salaries	40,077	17,859	22,218
Benefits	15,626	15,626	0
Payments to Suppliers	(17,277)	0	(17,277)
Purchased Services	0	0	0
Other	0	193	(193)
FD080 Admin Fee and Interest	**1,389,741**	**1,101,283**	**288,459**
Salaries	843,443	838,307	5,136
Benefits	253,960	253,960	0
Payments to Suppliers	284,913	0	284,913
Other	7,426	9,016	(1,591)
Core Funds Subtotal	**4,307,764**	**6,056,967**	**(1,749,203)**
FD030 Printing	**0**	**39**	**(39)**
Internal Service Delivery Expense	0	39	(39)
Other	0	0	0
FD049 Donated Funds	**(102)**	**0**	**(102)**
Payments to Suppliers	0	0	0
Other	(102)	0	(102)
FD062 Other Enterprises Accounts	**169,155**	**101,289**	**67,866**
Payments to Suppliers	0	29,873	(29,873)
Purchased Services	0	64,188	(64,188)
Other	169,155	7,228	161,927
Non-Core Funds Subtotal	**169,053**	**101,328**	**67,725**
Grand Total	**4,476,817**	**6,158,295**	**(1,681,478)**

FY22 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**2,926,168**	**5,404,209**	**(2,478,040)**
Salaries	2,923,340	3,485,211	(561,871)
Benefits	1,168,050	1,168,086	(36)
Payments to Suppliers	(1,198,281)	465,032	(1,663,313)
Purchased Services	53,790	225,460	(171,670)
Travel	18,710	24,508	(5,798)
Utilities	(3,517)	2,404	(5,921)
Other	(35,924)	33,509	(69,432)
FD076 Indirect Cost Recovery	**64,141**	**34,822**	**29,319**
Salaries	40,212	19,586	20,626
Benefits	15,040	15,040	0
Payments to Suppliers	9,081	0	9,081
Purchased Services	0	0	0
Other	(193)	196	(388)
FD080 Admin Fee and Interest	**1,271,087**	**1,073,140**	**197,947**
Salaries	1,010,926	819,206	191,719
Benefits	253,034	245,745	7,289
Payments to Suppliers	0	0	0
Other	7,127	8,189	(1,061)
Core Funds Subtotal	**4,261,396**	**6,512,171**	**(2,250,775)**
FD030 Printing	**(39)**	**0**	**(39)**
Internal Service Delivery Expense	0	0	0
Other	(39)	0	(39)
FD049 Donated Funds	**48**	**7**	**41**
Payments to Suppliers	0	0	0
Other	48	7	41
FD062 Other Enterprises Accounts	**122,448**	**236,761**	**(114,313)**
Payments to Suppliers	0	43,941	(43,941)
Purchased Services	0	188,499	(188,499)
Other	122,448	4,321	118,127
Non-Core Funds Subtotal	**122,457**	**236,768**	**(114,311)**
Grand Total	**4,383,853**	**6,748,939**	**(2,365,086)**

FY23 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**2,620,084**	**6,021,438**	**(3,401,353)**
Salaries	2,766,870	3,776,848	(1,009,978)
Benefits	1,355,328	1,355,364	(36)
Payments to Suppliers	(1,507,892)	523,173	(2,031,065)
Purchased Services	42,780	279,948	(237,167)
Travel	473	47,347	(46,874)
Utilities	(5,921)	2,001	(7,921)
Other	(31,554)	36,757	(68,312)
FD076 Indirect Cost Recovery	**76,295**	**4,648**	**71,647**
Salaries	17,745	2,004	15,741
Benefits	2,624	2,624	0
Payments to Suppliers	55,906	0	55,906
Purchased Services	0	0	0
Other	20	20	0
FD080 Admin Fee and Interest	**1,646,879**	**1,298,640**	**348,239**
Salaries	1,017,412	982,691	34,721
Benefits	298,085	306,322	(8,237)
Payments to Suppliers	323,291	0	323,291
Other	8,090	9,627	(1,537)
Core Funds Subtotal	**4,343,258**	**7,324,725**	**(2,981,467)**
FD030 Printing	**(39)**	**0**	**(39)**
Internal Service Delivery Expense	0	0	0
Other	(39)	0	(39)
FD049 Donated Funds	**41**	**0**	**41**
Payments to Suppliers	0	0	0
Other	41	0	41
FD062 Other Enterprises Accounts	**126,317**	**185,040**	**(58,723)**
Payments to Suppliers	0	11,681	(11,681)
Purchased Services	0	154,910	(154,910)
Other	126,317	18,449	107,868
Non-Core Funds Subtotal	**126,319**	**185,040**	**(58,721)**
Grand Total	**4,469,577**	**7,509,765**	**(3,040,188)**

FY24 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**1,703,210**	**5,875,607**	**(4,172,397)**
Salaries	2,671,400	3,870,976	(1,199,577)
Benefits	1,388,978	1,389,014	(36)
Payments to Suppliers	(2,031,065)	191,813	(2,222,878)
Purchased Services	(237,167)	321,474	(558,642)
Travel	(46,874)	61,704	(108,578)
Utilities	(7,921)	2,306	(10,227)
Other	(34,140)	38,319	(72,459)
FD076 Indirect Cost Recovery	**116,078**	**120,056**	**(3,978)**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	116,078	120,056	(3,978)
Purchased Services	0	0	0
Other	0	0	0
FD080 Admin Fee and Interest	**1,843,276**	**1,485,374**	**357,902**
Salaries	1,133,182	1,129,680	3,502
Benefits	322,411	344,400	(21,989)
Payments to Suppliers	386,674	0	386,674
Other	1,009	11,293	(10,284)
Core Funds Subtotal	**3,662,564**	**7,481,036**	**(3,818,472)**
FD030 Printing	**(39)**	**0**	**(39)**
Internal Service Delivery Expense	0	0	0
Other	(39)	0	(39)
FD049 Donated Funds	**41**	**0**	**41**
Payments to Suppliers	0	0	0
Other	41	0	41
FD062 Other Enterprises Accounts	**158,262**	**198,933**	**(40,671)**
Payments to Suppliers	0	20,069	(20,069)
Purchased Services	0	162,784	(162,784)
Other	158,262	16,081	142,181
Non-Core Funds Subtotal	**158,264**	**198,933**	**(40,669)**
Grand Total	**3,820,828**	**7,679,969**	**(3,859,142)**

FY25 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**6,576,848**	**6,196,576**	**380,271**
Salaries	4,392,852	4,184,718	208,134
Benefits	1,361,489	1,375,646	(14,157)
Payments to Suppliers	498,741	389,962	108,780
Purchased Services	234,587	171,640	62,947
Travel	45,000	33,168	11,832
Utilities	971	1,784	(813)
Other	43,208	39,659	3,549
FD076 Indirect Cost Recovery	**37,753**	**37,753**	**0**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	0	0
Purchased Services	37,753	37,753	0
Other	0	0	0
FD080 Admin Fee and Interest	**836,607**	**711,763**	**124,845**
Salaries	683,289	555,915	127,373
Benefits	132,667	150,815	(18,149)
Payments to Suppliers	18,148	0	18,148
Other	2,504	5,032	(2,528)
Core Funds Subtotal	**7,451,208**	**6,946,092**	**505,116**
FD030 Printing	**(39)**	**(39)**	**0**
Internal Service Delivery Expense	0	(39)	39
Other	(39)	0	(39)
FD049 Donated Funds	**41**	**41**	**0**
Payments to Suppliers	0	41	(41)
Other	41	0	41
FD062 Other Enterprises Accounts	**206,084**	**239,065**	**(32,982)**
Payments to Suppliers	0	0	0
Purchased Services	0	221,432	(221,432)
Other	206,084	17,633	188,450
Non-Core Funds Subtotal	**206,045**	**239,027**	**(32,982)**
Grand Total	**7,657,253**	**7,185,119**	**472,134**

FY26 Year End			
FUND/LEDGER	Sources	Uses	Balance
FD001 General Fund	**7,047,586**	**6,370,871**	**676,715**
Salaries	4,791,668	4,413,148	378,519
Benefits	1,516,034	1,516,034	0
Payments to Suppliers	266,808	244,950	21,859
Purchased Services	377,550	105,810	271,740
Travel	45,875	48,806	(2,931)
Utilities	0	272	(272)
Other	49,652	41,851	7,800
FD076 Indirect Cost Recovery	**41,731**	**41,513**	**218**
Salaries	0	0	0
Benefits	0	0	0
Payments to Suppliers	0	5,590	(5,590)
Purchased Services	41,731	35,923	5,808
Other	0	0	(0)
FD080 Admin Fee and Interest	**417,439**	**292,223**	**125,217**
Salaries	366,914	244,200	122,713
Benefits	44,579	45,246	(667)
Payments to Suppliers	3,526	335	3,191
Other	2,421	2,442	(21)
Core Funds Subtotal	**7,506,756**	**6,704,606**	**802,150**
FD030 Printing	**0**	**0**	**0**
Internal Service Delivery Expense	0	0	0
Other	0	0	0
FD049 Donated Funds	**0**	**0**	**0**
Payments to Suppliers	0	0	0
Other	0	0	0
FD062 Other Enterprises Accounts	**134,564**	**129,284**	**5,280**
Payments to Suppliers	0	0	0
Purchased Services	0	117,367	(117,367)
Other	134,564	11,917	122,647
Non-Core Funds Subtotal	**134,564**	**129,284**	**5,280**
Grand Total	**7,641,320**	**6,833,891**	**807,430**

Unit Permanent Budget Reductions FY23-27

	FY23	% Reduction	FY24	% Reduction	FY25	% Reduction	FY26	% Reduction	FY27	% Reduction	5 Year Total
Colleges											
College of Agricultural, Human, and Natural Resource Sciences	(1,223,800)	2.50%	(2,924,900)	6.00%	(470,000)	1.00%	(1,448,800)	3.00%	(484,584)	1.00%	**(6,552,084)**
College of Arts and Sciences	(1,056,700)	2.50%	(2,545,800)	6.00%	(477,251)	1.17%	0	0.00%	0	0.00%	**(4,079,751)**
Carson College of Business	(265,850)	2.50%	(645,700)	6.00%	(208,000)	2.02%	(329,932)	3.00%	(150,662)	1.00%	**(1,600,144)**
Murrow College of Communication	(122,650)	2.50%	(296,000)	6.00%	(140,000)	2.99%	(152,000)	3.00%	(55,710)	1.00%	**(766,360)**
College of Education, Sport, and Human Sciences	(176,000)	2.50%	(424,100)	6.00%	(101,000)	1.49%	(213,900)	10.00%	(83,008)	1.00%	**(998,008)**
Voiland College of Engineering and Architecture	(657,050)	2.50%	(1,584,100)	6.00%	(252,000)	1.00%	(789,300)	3.00%	0	0.00%	**(3,282,450)**
Elson S. Floyd College of Medicine	(477,000)	2.50%	(1,225,400)	6.00%	(197,000)	1.00%	0	0.00%	0	0.00%	**(1,899,400)**
College of Nursing	(179,300)	2.50%	(435,000)	6.00%	(108,000)	1.52%	(373,000)	5.10%	(401,112)	5.60%	**(1,496,412)**
College of Pharmacy and Pharmaceutical Sciences	(163,350)	2.50%	(397,900)	6.00%	(310,000)	5.00%	(1,643,600)	25.50%	0	0.00%	**(2,514,850)**
College of Veterinary Medicine	(635,900)	2.50%	(1,544,000)	6.00%	(249,000)	1.00%	(793,803)	3.10%	(257,597)	1.00%	**(3,480,300)**
Colleges - TOTAL	**(4,957,600)**		**(12,022,900)**		**(2,512,251)**		**(5,744,335)**		**(1,432,674)**		**(26,669,760)**
Campuses											
Everett	(110,450)	2.50%	(260,500)	6.00%	(114,000)	3.00%	(409,000)	10.00%	(304,574)	10.00%	**(1,198,524)**
Global Campus	(61,750)	2.50%	(147,800)	6.00%	(53,000)	2.98%	(128,900)	10.00%	(48,949)	3.00%	**(440,399)**
Pullman Chancellor's Office	(3,800)	2.50%	(69,000)	6.00%	(106,000)	5.57%	0	0.00%	0	0.00%	**(178,800)**
Spokane Administrative Units	(240,550)	2.50%	(669,300)	6.00%	(368,443)	3.11%	(352,974)	3.00%	0	0.00%	**(1,631,267)**
Tri-Cities	(239,400)	2.50%	(99,900)	6.00%	(110,000)	1.05%	(1,607,040)	7.50%	(1,930,000)	9.00%	**(3,986,340)**
Vancouver	(486,600)	2.50%	(186,900)	1.00%	(214,000)	1.00%	(4,302,100)	9.80%	(6,201,315)	15.00%	**(11,390,915)**
Campuses -TOTAL	**(1,142,550)**		**(1,433,400)**		**(965,443)**		**(6,800,014)**		**(8,484,838)**		**(18,826,245)**
Academic Support											
Provosts Office	(269,550)	2.50%	(591,700)	6.00%	(262,000)	3.00%	(813,158)	5.80%	(192,487)	1.50%	**(2,128,895)**
Libraries	(313,150)	2.50%	(740,600)	6.00%	(51,000)	0.99%	0	0.00%	0	0.00%	**(1,104,750)**
Student Affairs	(145,150)	2.50%	(346,300)	6.00%	(52,000)	0.99%	(167,800)	2.90%	(88,034)	1.50%	**(799,284)**
Graduate School	(70,450)	2.50%	(167,900)	6.00%	(18,000)	0.99%	(162,665)	5.60%	(56,459)	2.00%	**(475,474)**
International Programs	(44,750)	2.50%	(113,000)	6.00%	(95,000)	5.02%	(184,600)	2.90%	(16,875)	1.00%	**(454,225)**
Enrollment	(187,450)	2.50%	0	0.00%	0	0.00%	(287,800)	3.00%	(141,817)	1.50%	**(617,067)**
Academic Support - TOTAL	**(1,030,500)**		**(1,959,500)**		**(478,000)**		**(1,616,023)**		**(495,671)**		**(5,579,694)**
Administration											
Presidential Units	(106,450)	2.50%	(315,000)	6.00%	(150,000)	4.54%	(646,200)	12.20%	0	0.00%	**(1,217,650)**
Office of Research	(238,400)	2.50%	(572,000)	6.00%	(66,000)	1.00%	0	0.00%	0	0.00%	**(876,400)**
Office of External Affairs and Government Relations	(47,400)	2.50%	(114,000)	6.00%	(75,000)	3.87%	0	0.00%	0	0.00%	**(236,400)**
Office of Strategy, Planning, and Analysis	0	0.00%	(60,700)	6.00%	(50,000)	2.15%	0	0.00%	0	0.00%	**(110,700)**
University Development	(72,500)	2.50%	(176,500)	6.00%	(75,000)	2.58%	(159,800)	5.00%	0	0.00%	**(483,800)**
University Marketing and Communications	(132,850)	2.50%	(316,500)	6.00%	(75,000)	1.65%	(385,000)	7.90%	0	0.00%	**(909,350)**
Administration - TOTAL	**(597,600)**		**(1,554,700)**		**(491,000)**		**(1,191,000)**		0		**(3,834,300)**
Finance & Operations											
Facilities	(435,050)	2.50%	(1,047,300)	6.00%	(350,000)	1.98%	(188,300)	1.00%	(625,627)	3.00%	**(2,646,277)**
Finance Operations	(145,150)	2.50%	(317,600)	6.00%	(150,000)	3.50%	(207,800)	5.00%	(48,782)	1.50%	**(869,332)**
Public Safety and Business Operations	(88,350)	2.50%	(221,200)	6.00%	(65,000)	1.90%	0	0.00%	0	0.00%	**(374,550)**
Business and Financial Services	(86,150)	2.50%	(268,900)	6.00%	(100,000)	3.56%	(325,100)	4.90%	0	0.00%	**(780,150)**
Information Technology	(464,250)	2.50%	(1,103,900)	6.00%	(300,000)	1.96%	(1,019,310)	5.10%	(588,105)	3.00%	**(3,475,565)**
Human Resource Services	(88,800)	2.50%	(215,600)	6.00%	(99,000)	2.99%	(40,800)	1.00%	0	0.00%	**(444,200)**
Finance & Operations - TOTAL	**(1,307,750)**		**(3,174,500)**		**(1,064,000)**		**(1,781,310)**		**(1,262,514)**		**(8,590,074)**
PERMANENT BUDGET REDUCTIONS TOTAL	**(9,036,000)**		**(20,145,000)**		**(5,510,694)**		**(17,132,682)**		**(11,675,697)**		**(63,500,073)**

Note: The base used to calculate percentage reductions varied across the years shown. As a result, some percentages may appear inconsistent due to differences in the items included or excluded in the base calculation for a given year.

State Appropriations

State Appropriations

Funding from the State of Washington is the largest revenue source for Washington State University. State support totals $345.5 million for FY27. This is 24% of the total $1.36billion budget but reaches 51% of the core funds budget.

In addition to general appropriations, the University receives a slate of funding for specific activities across the system. These provisos may only be used for the funded activity and do not support operations. For FY27, the total proviso funding is $21.3 million. In prior years, during the budget development cycle, many provisos that no longer retain their unique state identity were merged with general state appropriations.

Due to a shortfall in state revenue, WSU's FY27 appropriations were reduced. The University received a reduction of $2.7 million. The actual impact of the reduction is more than this percentage as the funding split increased for the 2025-27 state budget biennium, meaning less state funding is available for compensation and inflationary needs. The "fund split" references the assumed share of state appropriations for the University versus the new tuition for covering these costs. Since 2015, the Legislature assumes how much new tuition will be generated in each biennium and includes those funds when projecting compensation and other costs. While this reduces the states obligation, the burden is passed along to tuition increases. The fund split ratio changed from 66/34 percent (state responsible for 66%, while tuition is responsible for 34%) in the 2023-25 biennium, to 56/44, which means the University is now responsible for a greater portion of new costs.

A new overview of the State Budget Process is included in the Appendices of this document.

State Operating Appropriations for Washington State University											
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Appropriations (in thousands)	229,549	238,211	251,147	267,147	276,744	283,921	304,133	327,695	342,027	340,152	345,516
% Change from Prior Year	12.8%	3.8%	5.4%	6.4%	3.6%	2.6%	7.1%	7.7%	4.4%	-0.5%	1.6%

Source: Legislative Evaluation and Accountability Program (LEAP) Committee. Historical Tuition Revenues, Enrollments, & Operating Funds.
https://fiscal.wa.gov/Analysis/HigherEducationHistoryCurrent.xlsx
*FY27 is calculated based on the State Expenditure Authority Schedules, as the other official schedules were not available at the time this document was published.

State Funded Proviso Funding - FY27 Appropriations	
Children's Mental Health	**$376,000**
College of Medicine	
Aviation Administration Grant	**$500,000**
Office of Research	
Honey Bee Biology Research Position	**$135,000**
CAHNRS	
Heritage Orchard Program (SHB2525)	**$63,000**
CAHNRS	
Organic Agriculture Degree	**$580,000**
CAHNRS	$499,000
Everett	$81,000
Elk Hoof Disease	**$585,000**
College of Vet Med	
Bremerton Electrical Engineering	**$630,000**
VCEA	
Software Engineering/Data Analysis	**$1,370,000**
Everett	$781,000
VCEA	$589,000
Renewable Energy/Tax Incentives	**$1,154,000**
CAHNRS	
JCDREAM	**$500,000**
VCEA	
Statewide Broadband Coordinator	**$190,000**
CAHNRS	
William D. Ruckelshaus Center	**$300,000**
Provost's Office	
Everett Campus Compensation Funding	**$33,000**
Everett	
Pharmacy Behavioral Health	**$327,000**
College of Pharmacy	
Science in the Service of Washington	**$608,000**
Provost's Office	
Veteran Mental Health Counselor	**$42,000**
Student Affairs	
Community Solar Projects	**$68,000**
CAHNRS	
Paine Field Sustainable Fuel	**$600,000**
Office of Research	
Soil Health Initiative/LTARE	**$1,038,000**
CAHNRS	
Cybersecurity Degree	**$2,056,000**
VCEA	$923,000
Tri-Cities	$570,000
Everett	$563,000
Increase Nursing Salaries	**$1,955,000**
College of Nursing	$1,587,308
Vancouver	$187,251
Tri-Cities	$180,441
Public Health Degree	**$1,735,000**
College of Vet Med	$840,000
College of Medicine	$570,000
Vancouver	$325,000
Social Work Degrees	**$1,007,000**
Tri-Cities	
Postsecondary Student Needs	**$248,000**
Vancouver	$82,667
Tri-Cities	$82,667
Student Affairs	$82,666
Native American Scholarship Program	**$1,100,000**
Provost's Office	
Civic Affairs Journalism Fellowship Program	**$764,000**
Murrow College of Communication	
Complex Social Interactions Lab	**$353,000**
College of Arts & Sciences	
Large Animal Veterinarians	**$90,000**
College of Vet Med	
Institute for NW Energy Futures	**$2,895,000**
Tri-Cities	
Dedicated Cannabis Account	**$209,000**
Office of Research	

Source: 2025-27 Expenditure Authority Schedule
*Shaded values represent provisos with biennieal authority. Actual fiscal year budgets may differ from the expenditure authority above based on the spending plan for the proviso.

Tuition and Fees

Tuition and Fees

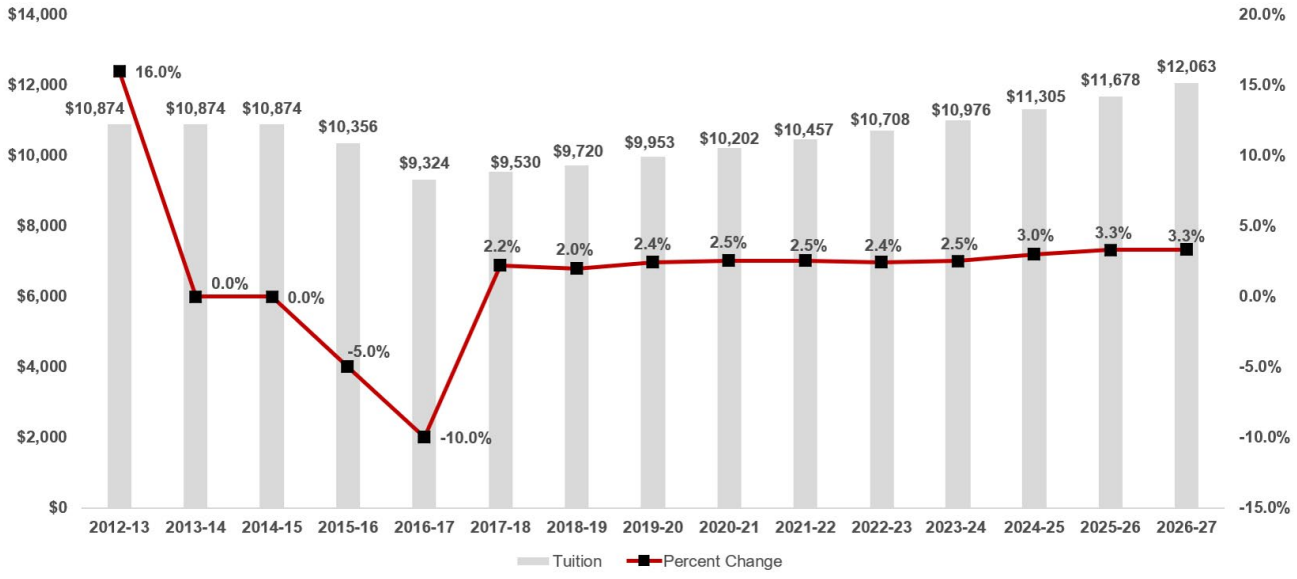
Net student tuition and fees are the second largest revenue source for Washington State University. Student tuition and fees are estimated to provide $255.8 million which is 18% of the total $1.36 billion budget. For the Core Funds budget, student tuition and fees account for 38% of sources available.

The WSU Board of Regents has the responsibility for setting tuition rates, but is limited by a legislative cap that holds tuition increases for the resident undergraduate student to changes of no more than the average annual percentage growth rate in the median hourly wage for Washington for the previous fourteen years as the wage is determined by the U.S. Bureau of Labor Statistics. The Regents may set rates for all other categories of students without statutory limit.

The State's Office of Financial Management annually notifies higher education institutions of the maximum tuition increase for resident undergraduates by October 1st. Formerly this information was provided in the spring for the following academic year, leaving little time for notification of students and institutional planning. Because of the new legislation, Resident Undergraduate/Graduate and Non-Resident Undergraduate/Graduate tuition rate recommendations have been presented to the Board of Regents in the Fall. This accelerated timeline ensured that tuition rates were published in a timely manner and allowed for the efficient packaging of student financial aid. For the FY28 Budget Development cycle, the Board of Regents will not receive tuition change recommendations until March 2027 as a Future Action and May 2027 as an Action item.

For FY27, WSU implemented a 3.3% tuition increase for resident undergraduate students, the maximum permitted under state law. The non-resident undergraduate rate and all graduate rates were also increased by 3.3%. Professional program increases varied based on market analysis.

Resident Undergraduate Tuition and Percentage Change FY13-FY27



Resident undergraduate tuition increases have been consistently under 5% since the implementation of the state cap. Following the Great Recession, WSU increased tuition by double digits for three years. For fiscal years 2014 and 2015, the state required that tuition be held constant and followed with a 5% decrease in FY16 and a 10% decrease in FY17. The state provided additional state appropriations to support institutions and this tuition affordability effort.

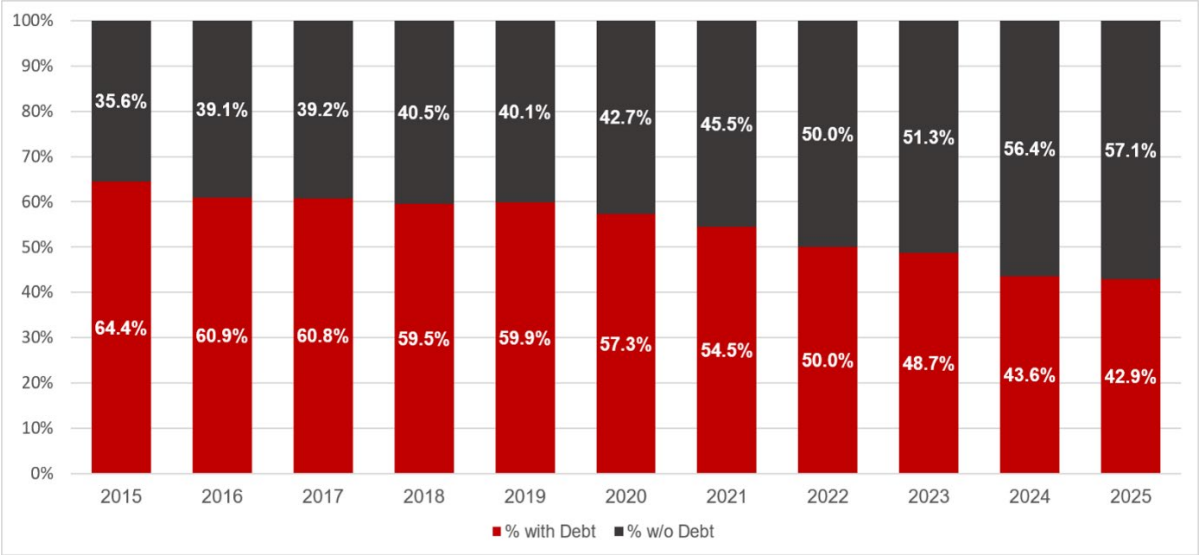
The Higher Education Price Index (HEPI), as calculated by CommonFund, measures inflation for colleges and universities based on higher education costs such as faculty and staff salaries, fringe benefits, utilities, as well as supplies, services and materials specific to educational use. Since the 2021 fiscal year, the annual tuition increase at Washington State University has been less than inflation.

Higher Education Price Index

The University considers student affordability when setting tuition and fee rates. With support from the State of Washington, students may qualify for aid programs including the Washington College Grant, College Bound, and Bridge Grant awards. Additionally, scholarships and waivers are available to qualified students. The outcome of affordability efforts indicates that resident undergraduate tuition is competitive.

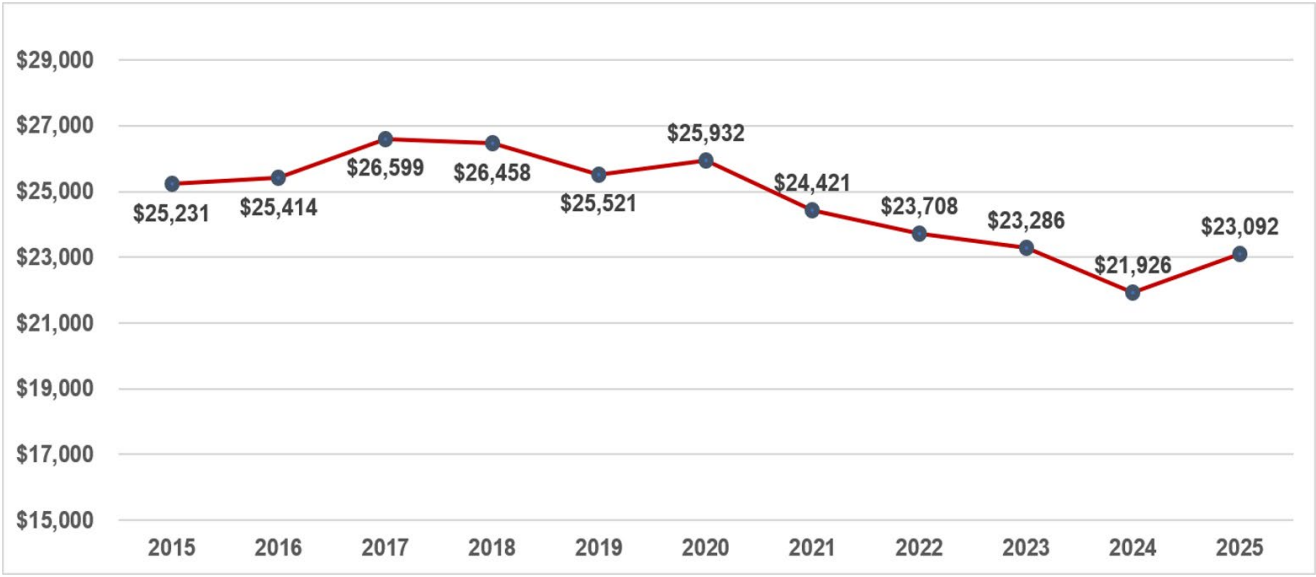
- Resident undergraduates who pay no tuition has increased from 31% in 2014 to 36% in 2024.
- Resident undergraduates who pay full tuition has reduced from 42% in 2014 to 35% in 2024.

Trends in Resident Undergraduate Debt Upon Completion – 2015-2025



- Resident undergraduates graduating with no loan debt increased from 39.6% in 2014 to 57.1% in 2025.

Average Resident Undergraduate Debt Upon Completion – 2015-2025



- Average resident undergraduate debt at completion dropped to $21,926 in 2024, a reduction of 18% since 2017 when the average was $26,599 for those students with debt.

WSU Tuition Rates - FY27

Undergraduate and Graduate Tuition Rates	FY26 Current	FY27 Approved	Change	%Change
Undergraduate Resident	$11,678	$12,063	$385	3.3%
Undergraduate Non-Resident	$28,784	$29,734	$950	3.3%
Undergraduate Resident Global Campus	$11,678	$12,063	$385	3.3%
Undergraduate Non-Resident Global Campus	$13,065	$13,496	$431	3.3%
Graduate Resident	$13,486	$13,931	$445	3.3%
Graduate Non-Resident	$29,623	$30,601	$978	3.3%
Graduate Resident Global Campus	$13,486	$13,931	$445	3.3%
Graduate Non-Resident Global Campus	$13,486	$13,931	$445	3.3%

Professional Tuition Rates	FY26 Current	FY27 Approved	Change	%Change
Master of Nursing Resident	$17,752	$18,338	$586	3.3%
Master of Nursing Non-Resident	$33,224	$34,320	$1,096	3.3%
Professional Doctor of Nurse Practicioner	$23,760	$24,544	$784	3.3%
Professional Doctor of Nurse Practioner - Non-Resident	$39,232	$40,527	$1,295	3.3%
PharmD Resident	$25,724	$26,573	$849	3.3%
PharmD Non-Resident	$30,104	$30,586	$482	1.6%
Doctor of Veterinary Medicine - Resident - Years 1-3	$27,658	$27,658	$0	0.0%
Doctor of Veterinary Medicine - Non-Resident - Years 1-3	$64,436	$64,436	$0	0.0%
Doctor of Veterinary Medicine - 4th Year Resident	$39,642	$39,642	$0	0.0%
Doctor of Veterinary Medicine - 4th Year Non-Resident	$76,421	$76,421	$0	0.0%
ESF College of Medicine Resident	$43,508	$44,944	$1,436	3.3%
Masters in Athletic Training – Resident	$13,074	$13,505	$431	3.3%
Masters in Athletic Training – Non-Resident	$26,506	$27,381	$875	3.3%
Masters in Engineering and Technology Management - Per Credit Hour	$1,237	$1,278	$41	3.3%
Masters in Engineering and Technology Management - Active Duty, Veterans, State of Washington and Federal Government Employees - Per Credit Hour	$866	$895	$29	3.3%
Professional Science Masters - Electrical Power Engineering - Per Credit Hour	$1,200	$1,240	$40	3.3%
Masters of Energy Conscious Construction - Per Credit Hour	$850	$850	$0	0.0%
Online MBA - Per Credit Hour	$898	$920	$22	2.4%
Online MBA - Active Duty Military and Veterans - Per Credit Hour	$788	$808	$20	2.5%
Executive MBA Online - Per Credit Hour	$1,361	$1,395	$34	2.5%
Executive MBA Online - Active Duty Military and Veterans - Per Credit Hour	$1,198	$1,228	$30	2.5%

WSU Mandatory Student Fees - FY27

Mandatory Fees by Campus FY26 to FY27	Pullman		Spokane		Global	
	FY26 Approved	FY27 Approved	FY26 Current	FY27 Proposed	FY26 Current	FY27 Proposed
Services & Activities Fee	$ 620	$ 636	$ 582	$ 599	$ 360	$ 288
Health Fee	$ 512	$ 532	$ 210	$ 210		
Student Recreation Center	$ 382	$ 402				
CUB	$ 290	$ 310				
Chinook Fee *	$ 216	$ 226				
Transit Fee	$ 80	$ 84				
Stadium fee*	$ 50	$ 50				
Technology Fee ^	$ 40	$ 40				
Media Fee	$ 10	$ 10				
Food Pantry Fee	$ 10	$ 10				
Student Union						
Safety & Transportation Fee						
Total	$ 2,210	$ 2,300	$ 792	$ 809	$ 360	$ 288

Mandatory Fees by Campus FY26 to FY27	Tri-Cities		Everett		Vancouver	
	FY26 Current	FY27 Proposed	FY26 Current	FY27 Proposed	FY26 Current	FY27 Proposed
Services & Activities Fee	$ 526	$ 547	$ 548	$ 548	$ 592	$ 592
Health Fee						
Student Recreation Center						
CUB						
Chinook Fee *						
Transit Fee						
Stadium fee*						
Technology Fee ^					$ 40	$ 40
Media Fee						
Food Pantry Fee						
Student Union	$ 300	$ 300				
Safety & Transportation Fee	$ 130	$ 130				
Total	$ 956	$ 977	$ 548	$ 548	$ 632	$ 632

WSU Pullman
Undergraduate Tuition and Required Fees

	FY26 Annual Tuition	Approved FY27 Annual Tuition	$ Change	% Change	Estimated dollars generated by fee change	Expected use of new dollars & notes
Resident Tuition	**$ 11,678**	**$ 12,063**	**$ 385**	**3.30%**	**Approx $8M**	**Gross change system wide - budget cut, inflationary changes, and new initiatives**
Pullman Undergraduate Mandatory Fees	**FY26 Fees**	**Approved FY27 Fees**	**$ Change**	**% Change**	**Estimated dollars generated by fee change**	**Expected use of new dollars & notes**
Services & Activities (S&A)	$ 620	$ 636	$ 16	2.58%	$ 224,701	This fee is used to enrich the student experience through funding for student government, entertainment, student organizations, speakers, facilities, and recreation.
Student Recreation Center (SRC)	$ 382	$ 402	$ 20	5.24%	$ 283,299	Maintain student employment at existing levels; address maintenance projects; maintain operations at standard levels including hours, maintenance & custodial support; assist with covering the annual $2.48m bond payment; balance the SRC budget for the 2026-27 FY.
Compton Union Building (CUB)	$ 290	$ 310	$ 20	6.90%	$ 283,299	Maintain employment (student,maintenance,custodial) and operations at existing levels; maintain current levels of event support including audio/visual equipment; ongoing furniture, fixture & equip replacement.
Cougar Health Services (CHS)	$ 512	$ 532	$ 20	3.91%	$ 254,745	Support operations and increase staffing to address increasing student patient volume; funding for facility maintanence & updates, equipment and furniture replacement.
Chinook	$ 216	$ 226	$ 10	4.63%	$ 124,778	Maintain student employment and operations at existing levels; assist with covering the annual $1.92m bond payment
Food Pantry	$ 10	$ 10	$ -	0.00%	$ -	No fee change - enrollment dependent
Media	$ 10	$ 10	$ -	0.00%	$ -	No fee change - enrollment dependent
Stadium Fee	$ 50	$ 50	$ -	0.00%	$ -	No fee change - enrollment dependent
Transit Fee	$ 80	$ 84	$ 4	5.00%	$ 60,000	All funds go to cover the contract with Pullman Transit for bus service
Technology Fee	$ 40	$ 40	$ -	0.00%	$ -	No fee change
	$ 2,210	**$ 2,300**	**$ 90**	**4.07%**	**$ 1,230,822**	
Tuition and Required Fees Pullman Resident Undergraduate	**$ 13,888**	**$ 14,363**	**$ 475**	**3.42%**		

WSU Tuition Rates for 2026-27 [1, 14]

	2026-27					Other Mandatory Fees 2026-27 [11]										
Semester Amounts	**Building**	**Operating**	**Tuition Bldg+Oper**	**S&A [2]**	**Total**	**SRC [3]**	**Health**	**Transit**	**Stadium**	**CUB [4]**	**Technology [5, 9]**	**Chinook [6]**	**Media Fee [10]**	**Food Pantry [15]**	**Student Union [7]**	***Safety & Transportation Fee [12]***
RESIDENT - Undergraduate Pullman	346.50	5,685.00	6,031.50	318.00	6,349.50	201.00	266.00	41.76	25.00	155.00	20.00	113.00	5.00	5.00	-	-
RESIDENT - Undergraduate Spokane	346.50	5,685.00	6,031.50	299.50	6,331.00	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Tri-Cities	346.50	5,685.00	6,031.50	273.50	6,305.00	-	-	-	-	-	-	-	-	-	150.00	65.00
RESIDENT - Undergraduate Vancouver	346.50	5,685.00	6,031.50	296.00	6,327.50	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - Undergraduate Everett	346.50	5,685.00	6,031.50	274.00	6,305.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Global	346.50	5,685.00	6,031.50	144.00	6,175.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Pullman [8]	207.50	6,758.00	6,965.50	318.00	7,283.50	201.00	266.00	41.76	-	155.00	-	-	5.00	5.00	-	-
RESIDENT - Graduate Athletic Training Prgm Pullman	206.50	6,546.00	6,752.50	318.00	7,070.50	201.00	266.00	41.76	-	155.00	-	-	5.00	5.00	-	-
RESIDENT - Graduate Spokane [8]	207.50	6,758.00	6,965.50	299.50	7,265.00	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Tri-Cities [8]	207.50	6,758.00	6,965.50	273.50	7,239.00	-	-	-	-	-	-	-	-	-	150.00	65.00
RESIDENT - Graduate Vancouver [8]	207.50	6,758.00	6,965.50	296.00	7,261.50	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - Graduate Everett	207.50	6,758.00	6,965.50	274.00	7,239.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Global	207.50	6,758.00	6,965.50	144.00	7,109.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - ESF College of Medicine Spokane [17]	667.00	21,805.00	22,472.00	299.50	22,771.50	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Spokane	274.50	8,894.50	9,169.00	299.50	9,468.50	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Tri-Cities	274.50	8,894.50	9,169.00	273.50	9,442.50	-	-	-	-	-	-	-	-	-	150.00	65.00
RESIDENT - Graduate Nursing Vancouver	274.50	8,894.50	9,169.00	296.00	9,465.00	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Spokane	367.00	11,905.00	12,272.00	299.50	12,571.50	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	367.00	11,905.00	12,272.00	273.50	12,545.50	-	-	-	-	-	-	-	-	-	150.00	65.00
RESIDENT - Professional Doctor of Nurse Practice Vancouver	367.00	11,905.00	12,272.00	296.00	12,568.00	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - PharmD Spokane	397.50	12,889.00	13,286.50	299.50	13,586.00	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - DVM Pullman	644.50	13,184.50	13,829.00	318.00	14,147.00	201.00	266.00	41.76	-	155.00	-	-	5.00	5.00	-	-
RESIDENT - DVM Pullman 4th year [13]	923.00	18,898.00	19,821.00	318.00	20,139.00	201.00	266.00	41.76	-	155.00	-	-	5.00	5.00	-	-
NON-RESIDENT - Undergraduate Pullman	667.00	14,200.00	14,867.00	318.00	15,185.00	201.00	266.00	41.76	25.00	155.00	20.00	113.00	5.00	5.00	-	-
NON-RESIDENT - Undergraduate Spokane	667.00	14,200.00	14,867.00	299.50	15,166.50	-	130.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Tri-Cities	667.00	14,200.00	14,867.00	273.50	15,140.50	-	-	-	-	-	-	-	-	-	150.00	65.00
NON-RESIDENT - Undergraduate Vancouver	667.00	14,200.00	14,867.00	296.00	15,163.00	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - Undergraduate Everett	667.00	14,200.00	14,867.00	274.00	15,141.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Global	333.50	6,414.50	6,748.00	144.00	6,892.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Pullman [8]	535.00	14,765.50	15,300.50	318.00	15,618.50	201.00	266.00	41.76	-	155.00	-	-	5.00	5.00	-	-
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	479.00	13,211.50	13,690.50	318.00	14,008.50	201.00	266.00	41.76	-	155.00	-	-	5.00	5.00	-	-
NON-RESIDENT - Graduate Spokane [8]	535.00	14,765.50	15,300.50	299.50	15,600.00	-	130.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Tri-Cities [8]	535.00	14,765.50	15,300.50	273.50	15,574.00	-	-	-	-	-	-	-	-	-	150.00	65.00
NON-RESIDENT - Graduate Vancouver [8]	535.00	14,765.50	15,300.50	296.00	15,596.50	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - Graduate Everett	535.00	14,765.50	15,300.50	274.00	15,574.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Global	207.50	6,758.00	6,965.50	144.00	7,109.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Spokane	600.00	16,560.00	17,160.00	299.50	17,459.50	-	130.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Tri-Cities	600.00	16,560.00	17,160.00	273.50	17,433.50	-	-	-	-	-	-	-	-	-	150.00	65.00
NON-RESIDENT - Graduate Nursing Vancouver	600.00	16,560.00	17,160.00	296.00	17,456.00	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Spokane	709.00	19,554.50	20,263.50	299.50	20,563.00	-	130.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	709.00	19,554.50	20,263.50	273.50	20,537.00	-	-	-	-	-	-	-	-	-	150.00	65.00
NON-RESIDENT - Professional Doctor of Nurse Practice Vancouver	709.00	19,554.50	20,263.50	296.00	20,559.50	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - PharmD Spokane	536.00	14,757.00	15,293.00	299.50	15,592.50	-	130.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman	902.50	31,315.50	32,218.00	318.00	32,536.00	201.00	266.00	41.76	-	155.00	-	-	5.00	5.00	-	-
NON-RESIDENT - DVM Pullman 4th Year [13]	1,181.50	37,029.00	38,210.50	318.00	38,528.50	201.00	266.00	41.76	-	155.00	-	-	5.00	5.00	-	-

WSU Tuition Rates for 2026-27 [1, 14]

Annual Amounts	2026-27					Other Mandatory Fees 2026-27 [11]										
	Building	Operating	Tuition Bldg+Oper	S&A [2]	Total	SRC [3]	Health	Transit	Stadium	CUB [4]	Technology [5]	Chinook [6]	Media Fee [10]	Food Pantry [15]	Student Union [7]	*Safety & Transportation Fee* [12]
RESIDENT - Undergraduate Pullman	693.00	11,370.00	12,063.00	636.00	12,699.00	402.00	532.00	83.52	50.00	310.00	40.00	226.00	10.00	10.00		
RESIDENT - Undergraduate Spokane	693.00	11,370.00	12,063.00	599.00	12,662.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Tri-Cities	693.00	11,370.00	12,063.00	547.00	12,610.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Undergraduate Vancouver	693.00	11,370.00	12,063.00	592.00	12,655.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - Undergraduate Everett	693.00	11,370.00	12,063.00	548.00	12,611.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Global	693.00	11,370.00	12,063.00	288.00	12,351.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Pullman [8]	415.00	13,516.00	13,931.00	636.00	14,567.00	402.00	532.00	83.52	-	310.00	-	-	10.00	10.00	-	-
RESIDENT - Graduate Athletic Training Prgm Pullman	413.00	13,092.00	13,505.00	636.00	14,141.00	402.00	532.00	83.52	-	310.00	-	-	10.00	10.00	-	-
RESIDENT - Graduate Spokane [8]	415.00	13,516.00	13,931.00	599.00	14,530.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Tri-Cities [8]	415.00	13,516.00	13,931.00	547.00	14,478.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Graduate Vancouver [9]	415.00	13,516.00	13,931.00	592.00	14,523.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - Graduate Everett	415.00	13,516.00	13,931.00	548.00	14,479.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Global	415.00	13,516.00	13,931.00	288.00	14,219.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - ESF College of Medicine Spokane [17]	1,334.00	43,610.00	44,944.00	599.00	45,543.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Spokane	549.00	17,789.00	18,338.00	599.00	18,937.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Tri-Cities	549.00	17,789.00	18,338.00	547.00	18,885.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Graduate Nursing Vancouver	549.00	17,789.00	18,338.00	592.00	18,930.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Spokane	734.00	23,810.00	24,544.00	599.00	25,143.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	734.00	23,810.00	24,544.00	547.00	25,091.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Professional Doctor of Nurse Practice Vancouver	734.00	23,810.00	24,544.00	592.00	25,136.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - PharmD Spokane	795.00	25,778.00	26,573.00	599.00	27,172.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - DVM Pullman	1,289.00	26,369.00	27,658.00	636.00	28,294.00	402.00	532.00	83.52	-	310.00	-	-	10.00	10.00	-	-
RESIDENT - DVM Pullman 4th year [13]	1,846.00	37,796.00	39,642.00	636.00	40,278.00	402.00	532.00	83.52	-	310.00	-	-	10.00	10.00	-	-
NON-RESIDENT - Undergraduate Pullman	1,334.00	28,400.00	29,734.00	636.00	30,370.00	402.00	532.00	83.52	50.00	310.00	40.00	226.00	10.00	10.00		
NON-RESIDENT - Undergraduate Spokane	1,334.00	28,400.00	29,734.00	599.00	30,333.00	-	260.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Tri-Cities	1,334.00	28,400.00	29,734.00	547.00	30,281.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Undergraduate Vancouver	1,334.00	28,400.00	29,734.00	592.00	30,326.00	-	-	-	-	-	40.00	-	-	-	-	-
NON-RESIDENT - Undergraduate Everett	1,334.00	28,400.00	29,734.00	548.00	30,282.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Global	667.00	12,829.00	13,496.00	288.00	13,784.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Pullman [8]	1,070.00	29,531.00	30,601.00	636.00	31,237.00	402.00	532.00	83.52	-	310.00	-	-	10.00	10.00	-	-
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	958.00	26,423.00	27,381.00	636.00	28,017.00	402.00	532.00	83.52	-	310.00	-	-	10.00	10.00	-	-
NON-RESIDENT - Graduate Spokane [8]	1,070.00	29,531.00	30,601.00	599.00	31,200.00	-	260.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Tri-Cities [8]	1,070.00	29,531.00	30,601.00	547.00	31,148.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Graduate Vancouver [8]	1,070.00	29,531.00	30,601.00	592.00	31,193.00	-	-	-	-	-	40.00	-	-	-	-	-
NON-RESIDENT - Graduate Everett	1,070.00	29,531.00	30,601.00	548.00	31,149.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Global	415.00	13,516.00	13,931.00	288.00	14,219.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Spokane	1,200.00	33,120.00	34,320.00	599.00	34,919.00	-	260.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Tri-Cities	1,200.00	33,120.00	34,320.00	547.00	34,867.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Graduate Nursing Vancouver	1,200.00	33,120.00	34,320.00	592.00	34,912.00	-	-	-	-	-	40.00	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Spokane	1,418.00	39,109.00	40,527.00	599.00	41,126.00	-	260.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	1,418.00	39,109.00	40,527.00	547.00	41,074.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Professional Doctor of Nurse Practice Vancouver	1,418.00	39,109.00	40,527.00	592.00	41,119.00	-	-	-	-	-	40.00	-	-	-	-	-
NON-RESIDENT - PharmD Spokane	1,072.00	29,514.00	30,586.00	599.00	31,185.00	-	260.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman	1,805.00	62,631.00	64,436.00	636.00	65,072.00	402.00	532.00	83.52	-	310.00	-	-	10.00	10.00	-	-
NON-RESIDENT - DVM Pullman 4th Year [19]	2,363.00	74,058.00	76,421.00	636.00	77,057.00	402.00	532.00	83.52	-	310.00	-	-	10.00	10.00	-	-

WSU Tuition Rates for 2026-27 [1, 14]

[1] *For complete estimates of the cost of attendance, please see the Student Financial Services website:* Student Financial Services

[2] *Services and Activities Fees are used to fund student activities and programs as allocated by a student led committee.*

[3] *Student Recreation Center fee.*

[4] *Compton Union Building (Student Union Building) renovation fee.*

[5] *Technology fees fund technology resources for general student use. A student led committee approves the allocation of collected fees.*

[6] *Chinook fees fund the Chinook Building (Old Bookie).*

[7] *Tri-Cities Student Union fee effective Fall 2016*

[8] *For information on graduate waivers, please see the Graduate School Student Finance Pa* Graduate School

[9] *Technology fees for Vancouver students began January 1, 2018.*

[10] *Student Media Fee. Begins July 1, 2018.*

[11] *Mandatory fees are pro-rated for part time students, contact the Bursar's office for details. (509) 335-9711, Option 2*

[12] *Tri-Cities Safety and Transportation Fee provides transportation, safety, and security enhancements*

[13] *Differential 4th-year tuition rate effective for students entering Fall 2020 and after.*

[14] *Part-time tuition rates are 1/10th of the full-time rate per credit hour, with a minimum charge of 2 credits. For more information see SFS website* Tuition and Expenses

[15] *Pullman Cougs Against Hunger Student Food Pantry Fee: Begins Academic Year 2021-2022 for Undergrad and 2024-2025 for Graduate Students.*

[16] *Professional Doctor of Nurse Practice tuition rate is effective for students entering Fall 2025 and after.*

[17] *ESFCOM tuition and Services and Activities Fees are assessed in accordance with the three-term academic structure.*

WSU Tuition Rates for 2025-26 [1, 14]

	2025-26					Other Mandatory Fees 2025-26 [11]										
Semester Amounts	**Building**	**Operating**	**Tuition Bldg+Oper**	**S&A [2]**	**Total**	**SRC [3]**	**Health**	**Transit**	**Stadium**	**CUB [4]**	**Technology [5, 9]**	**Chinook [6]**	**Media Fee [10]**	**Food Pantry [15]**	**Student Union [7]**	***Safety & Transportation Fee [12]***
RESIDENT - Undergraduate Pullman	335.50	5,503.50	5,839.00	310.00	6,149.00	191.00	256.00	39.77	25.00	145.00	20.00	108.00	5.00	5.00	-	-
RESIDENT - Undergraduate Spokane	335.50	5,503.50	5,839.00	291.00	6,130.00	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Tri-Cities	335.50	5,503.50	5,839.00	263.00	6,102.00	-	-	-	-	-	-	-	-	-	150.00	65.00
RESIDENT - Undergraduate Vancouver	335.50	5,503.50	5,839.00	296.00	6,135.00	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - Undergraduate Everett	335.50	5,503.50	5,839.00	274.00	6,113.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Global	335.50	5,503.50	5,839.00	180.00	6,019.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Pullman [8]	201.00	6,542.00	6,743.00	310.00	7,053.00	191.00	256.00	39.77	-	145.00	-	-	5.00	5.00	-	-
RESIDENT - Graduate Athletic Training Prgm Pullman	200.00	6,337.00	6,537.00	310.00	6,847.00	191.00	256.00	39.77	-	145.00	-	-	5.00	5.00	-	-
RESIDENT - Graduate Spokane [8]	201.00	6,542.00	6,743.00	291.00	7,034.00	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Tri-Cities [8]	201.00	6,542.00	6,743.00	263.00	7,006.00	-	-	-	-	-	-	-	-	-	150.00	65.00
RESIDENT - Graduate Vancouver [8]	201.00	6,542.00	6,743.00	296.00	7,039.00	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - Graduate Everett	201.00	6,542.00	6,743.00	274.00	7,017.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Global	201.00	6,542.00	6,743.00	180.00	6,923.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - ESF College of Medicine Spokane	645.50	21,108.50	21,754.00	291.00	22,045.00	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Spokane	265.50	8,610.50	8,876.00	291.00	9,167.00	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Tri-Cities	265.50	8,610.50	8,876.00	263.00	9,139.00	-	-	-	-	-	-	-	-	-	150.00	65.00
RESIDENT - Graduate Nursing Vancouver	265.50	8,610.50	8,876.00	296.00	9,172.00	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Spokane	355.50	11,524.50	11,880.00	291.00	12,171.00	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	355.50	11,524.50	11,880.00	263.00	12,143.00	-	-	-	-	-	-	-	-	-	150.00	65.00
RESIDENT - Professional Doctor of Nurse Practice Vancouver	355.50	11,524.50	11,880.00	296.00	12,176.00	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - PharmD Spokane	385.00	12,477.00	12,862.00	291.00	13,153.00	-	130.00	-	-	-	-	-	-	-	-	-
RESIDENT - DVM Pullman	644.50	13,184.50	13,829.00	310.00	14,139.00	191.00	256.00	39.77	-	145.00	-	-	5.00	5.00	-	-
RESIDENT - DVM Pullman 4th year [13]	923.00	18,898.00	19,821.00	310.00	20,131.00	191.00	256.00	39.77	-	145.00	-	-	5.00	5.00	-	-
NON-RESIDENT - Undergraduate Pullman	645.50	13,746.50	14,392.00	310.00	14,702.00	191.00	256.00	39.77	25.00	145.00	20.00	108.00	5.00	5.00	-	-
NON-RESIDENT - Undergraduate Spokane	645.50	13,746.50	14,392.00	291.00	14,683.00	-	130.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Tri-Cities	645.50	13,746.50	14,392.00	263.00	14,655.00	-	-	-	-	-	-	-	-	-	150.00	65.00
NON-RESIDENT - Undergraduate Vancouver	645.50	13,746.50	14,392.00	296.00	14,688.00	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - Undergraduate Everett	645.50	13,746.50	14,392.00	274.00	14,666.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Global	323.00	6,209.50	6,532.50	180.00	6,712.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Pullman [8]	518.00	14,293.50	14,811.50	310.00	15,121.50	191.00	256.00	39.77	-	145.00	-	-	5.00	5.00	-	-
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	463.50	12,789.50	13,253.00	310.00	13,563.00	191.00	256.00	39.77	-	145.00	-	-	5.00	5.00	-	-
NON-RESIDENT - Graduate Spokane [8]	518.00	14,293.50	14,811.50	291.00	15,102.50	-	130.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Tri-Cities [8]	518.00	14,293.50	14,811.50	263.00	15,074.50	-	-	-	-	-	-	-	-	-	150.00	65.00
NON-RESIDENT - Graduate Vancouver [8]	518.00	14,293.50	14,811.50	296.00	15,107.50	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - Graduate Everett	518.00	14,293.50	14,811.50	274.00	15,085.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Global	201.00	6,542.00	6,743.00	180.00	6,923.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Spokane	581.00	16,031.00	16,612.00	291.00	16,903.00	-	130.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Tri-Cities	581.00	16,031.00	16,612.00	263.00	16,875.00	-	-	-	-	-	-	-	-	-	150.00	65.00
NON-RESIDENT - Graduate Nursing Vancouver	581.00	16,031.00	16,612.00	296.00	16,908.00	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Spokane	686.00	18,930.00	19,616.00	291.00	19,907.00	-	130.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	686.00	18,930.00	19,616.00	263.00	19,879.00	-	-	-	-	-	-	-	-	-	150.00	65.00
NON-RESIDENT - Professional Doctor of Nurse Practice Vancouver	686.00	18,930.00	19,616.00	296.00	19,912.00	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - PharmD Spokane	527.50	14,524.50	15,052.00	291.00	15,343.00	-	130.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman	902.50	31,315.50	32,218.00	310.00	32,528.00	191.00	256.00	39.77	-	145.00	-	-	5.00	5.00	-	-
NON-RESIDENT - DVM Pullman 4th Year [13]	1,181.50	37,029.00	38,210.50	310.00	38,520.50	191.00	256.00	39.77	-	145.00	-	-	5.00	5.00	-	-

WSU Tuition Rates for 2025-26 [1, 14]

Annual Amounts	2025-26 Building	Operating	Tuition Bldg+Oper	S&A [2]	Total	Other Mandatory Fees 2025 [11] SRC [3]	Health	Transit	Stadium	CUB [4]	Technology [5]	Chinook [6]	Media Fee [10]	Food Pantry [15]	Student Union [7]	*Safety & Transportation Fee* [12]
RESIDENT - Undergraduate Pullman	671.00	11,007.00	11,678.00	620.00	12,298.00	382.00	512.00	79.54	50.00	290.00	40.00	216.00	10.00	10.00		
RESIDENT - Undergraduate Spokane	671.00	11,007.00	11,678.00	582.00	12,260.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Tri-Cities	671.00	11,007.00	11,678.00	526.00	12,204.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Undergraduate Vancouver	671.00	11,007.00	11,678.00	592.00	12,270.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - Undergraduate Everett	671.00	11,007.00	11,678.00	548.00	12,226.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Global	671.00	11,007.00	11,678.00	360.00	12,038.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Pullman [8]	402.00	13,084.00	13,486.00	620.00	14,106.00	382.00	512.00	79.54	-	290.00	-	-	10.00	10.00	-	-
RESIDENT - Graduate Athletic Training Prgm Pullman	400.00	12,674.00	13,074.00	620.00	13,694.00	382.00	512.00	79.54	-	290.00	-	-	10.00	10.00	-	-
RESIDENT - Graduate Spokane [8]	402.00	13,084.00	13,486.00	582.00	14,068.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Tri-Cities [8]	402.00	13,084.00	13,486.00	526.00	14,012.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Graduate Vancouver [9]	402.00	13,084.00	13,486.00	592.00	14,078.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - Graduate Everett	402.00	13,084.00	13,486.00	548.00	14,034.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Global	402.00	13,084.00	13,486.00	360.00	13,846.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - ESF College of Medicine Spokane	1,291.00	42,217.00	43,508.00	582.00	44,090.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Spokane	531.00	17,221.00	17,752.00	582.00	18,334.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Tri-Cities	531.00	17,221.00	17,752.00	526.00	18,278.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Graduate Nursing Vancouver	531.00	17,221.00	17,752.00	592.00	18,344.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Spokane	711.00	23,049.00	23,760.00	582.00	24,342.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	711.00	23,049.00	23,760.00	526.00	24,286.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Professional Doctor of Nurse Practice Vancouver	711.00	23,049.00	23,760.00	592.00	24,352.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - PharmD Spokane	770.00	24,954.00	25,724.00	582.00	26,306.00	-	260.00	-	-	-	-	-	-	-	-	-
RESIDENT - DVM Pullman	1,289.00	26,369.00	27,658.00	620.00	28,278.00	382.00	512.00	79.54	-	290.00	-	-	10.00	10.00	-	-
RESIDENT - DVM Pullman 4th year [13]	1,846.00	37,796.00	39,642.00	620.00	40,262.00	382.00	512.00	79.54	-	290.00	-	-	10.00	10.00	-	-
NON-RESIDENT - Undergraduate Pullman	1,291.00	27,493.00	28,784.00	620.00	29,404.00	382.00	512.00	79.54	50.00	290.00	40.00	216.00	10.00	10.00		
NON-RESIDENT - Undergraduate Spokane	1,291.00	27,493.00	28,784.00	582.00	29,366.00	-	260.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Tri-Cities	1,291.00	27,493.00	28,784.00	526.00	29,310.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Undergraduate Vancouver	1,291.00	27,493.00	28,784.00	592.00	29,376.00	-	-	-	-	-	40.00	-	-	-	-	-
NON-RESIDENT - Undergraduate Everett	1,291.00	27,493.00	28,784.00	548.00	29,332.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Global	646.00	12,419.00	13,065.00	360.00	13,425.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Pullman [8]	1,036.00	28,587.00	29,623.00	620.00	30,243.00	382.00	512.00	79.54	-	290.00	-	-	10.00	10.00	-	-
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	927.00	25,579.00	26,506.00	620.00	27,126.00	382.00	512.00	79.54	-	290.00	-	-	10.00	10.00	-	-
NON-RESIDENT - Graduate Spokane [8]	1,036.00	28,587.00	29,623.00	582.00	30,205.00	-	260.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Tri-Cities [8]	1,036.00	28,587.00	29,623.00	526.00	30,149.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Graduate Vancouver [8]	1,036.00	28,587.00	29,623.00	592.00	30,215.00	-	-	-	-	-	40.00	-	-	-	-	-
NON-RESIDENT - Graduate Everett	1,036.00	28,587.00	29,623.00	548.00	30,171.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Global	402.00	13,084.00	13,486.00	360.00	13,846.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Spokane	1,162.00	32,062.00	33,224.00	582.00	33,806.00	-	260.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Tri-Cities	1,162.00	32,062.00	33,224.00	526.00	33,750.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Graduate Nursing Vancouver	1,162.00	32,062.00	33,224.00	592.00	33,816.00	-	-	-	-	-	40.00	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Spokane	1,372.00	37,860.00	39,232.00	582.00	39,814.00	-	260.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	1,372.00	37,860.00	39,232.00	526.00	39,758.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Professional Doctor of Nurse Practice Vancouver	1,372.00	37,860.00	39,232.00	592.00	39,824.00	-	-	-	-	-	40.00	-	-	-	-	-
NON-RESIDENT - PharmD Spokane	1,055.00	29,049.00	30,104.00	582.00	30,686.00	-	260.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman	1,805.00	62,631.00	64,436.00	620.00	65,056.00	382.00	512.00	79.54	-	290.00	-	-	10.00	10.00	-	-
NON-RESIDENT - DVM Pullman 4th Year [13]	2,363.00	74,058.00	76,421.00	620.00	77,041.00	382.00	512.00	79.54	-	290.00	-	-	10.00	10.00	-	-

WSU Tuition Rates for 2025-26 [1, 14]

[1] *For complete estimates of the cost of attendance, please see the Student Financial Services website:* https://financialaid.wsu.edu/tuition-expenses/

[2] *Services and Activities Fees are used to fund student activities and programs as allocated by a student led committee.*

[3] *Student Recreation Center fee.*

[4] *Compton Union Building (Student Union Building) renovation fee.*

[5] *Technology fees fund technology resources for general student use. A student led committee approves the allocation of collected fees.*

[6] *Chinook fees fund the Chinook Building (Old Bookie).*

[7] *Tri-Cities Student Union fee effective Fall 2016*

[8] *For information on graduate waivers please see the Grad School website:* *https://gradschool.wsu.edu/documents/2015/08/tuition-waiver-info.pdf*

[9] *Technology fees for Vancouver students began January 1, 2018.*

[10] *Student Media Fee. Begins July 1, 2018.*

[11] *Mandatory fees are pro-rated for part time students, contact the Bursar's office for details. (509) 335-9653*

[12] *Tri-Cities Safety and Transportation Fee provides transportation, safety, and security enhancements*

[13] *Differential 4th-year tuition rate effective for students entering Fall 2020 and after.*

[14] *Part-time tuition rates are 1/10th of the full-time rate per credit hour, with a minimum charge of 2 credits. For more information visit:*
For more information on part-time rates for fees contact the Bursar's office Bursar's Office

[15] *Pullman Cougs Against Hunger Student Food Pantry Fee: Begins Academic Year 2021-2022 for Undergrad and 2024-2025 for Graduate Students.*

[16] *Professional Doctor of Nurse Practice tuition rate is effective for students entering Fall 2025 and after.*

WSU Tuition Rates - Incremental Change from 2025-26 to 2026-27 [1, 14]

	Tuition and S&A					Other Mandatory Fees [11]										
Semester Amounts	**Building**	**Operating**	**Tuition Bldg+Oper**	**S&A [2]**	**Total**	**SRC [3]**	**Health**	**Transit**	**Stadium**	**CUB [4]**	**Technology [5, 9]**	**Chinook [6]**	**Media Fee [10]**	**Food Pantry [15]**	**Student Union [7]**	***Safety & Transportation Fee [12]***
RESIDENT - Undergraduate Pullman	11.00	181.50	192.50	8.00	200.50	10.00	10.00	1.99	-	10.00	-	5.00	-	-	-	-
RESIDENT - Undergraduate Spokane	11.00	181.50	192.50	8.50	201.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Tri-Cities	11.00	181.50	192.50	10.50	203.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Vancouver	11.00	181.50	192.50	-	192.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Everett	11.00	181.50	192.50	-	192.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Global	11.00	181.50	192.50	(36.00)	156.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Pullman [8]	6.50	216.00	222.50	8.00	230.50	10.00	10.00	1.99	-	10.00	-	-	-	-	-	-
RESIDENT - Graduate Athletic Training Prgm Pullman	6.50	209.00	215.50	8.00	223.50	10.00	10.00	1.99	-	10.00	-	-	-	-	-	-
RESIDENT - Graduate Spokane [8]	6.50	216.00	222.50	8.50	231.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Tri-Cities [8]	6.50	216.00	222.50	10.50	233.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Vancouver [8]	6.50	216.00	222.50	-	222.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Everett	6.50	216.00	222.50	-	222.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Global	6.50	216.00	222.50	(36.00)	186.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - ESF College of Medicine Spokane	21.50	696.50	718.00	8.50	726.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Spokane	9.00	284.00	293.00	8.50	301.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Tri-Cities	9.00	284.00	293.00	10.50	303.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Vancouver	9.00	284.00	293.00	-	293.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Spokane	11.50	380.50	392.00	8.50	400.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	11.50	380.50	392.00	10.50	402.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Vancouver	11.50	380.50	392.00	-	392.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - PharmD Spokane	12.50	412.00	424.50	8.50	433.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - DVM Pullman	-	-	-	8.00	8.00	10.00	10.00	1.99	-	10.00	-	-	-	-	-	-
RESIDENT - DVM Pullman 4th year 13	-	-	-	8.00	8.00	10.00	10.00	1.99	-	10.00	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Pullman	21.50	453.50	475.00	8.00	483.00	10.00	10.00	1.99	-	10.00	-	5.00	-	-	-	-
NON-RESIDENT - Undergraduate Spokane	21.50	453.50	475.00	8.50	483.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Tri-Cities	21.50	453.50	475.00	10.50	485.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Vancouver	21.50	453.50	475.00	-	475.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Everett	21.50	453.50	475.00	-	475.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Global	10.50	205.00	215.50	(36.00)	179.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Pullman [8]	17.00	472.00	489.00	8.00	497.00	10.00	10.00	1.99	-	10.00	-	-	-	-	-	-
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	15.50	422.00	437.50	8.00	445.50	10.00	10.00	1.99	-	10.00	-	-	-	-	-	-
NON-RESIDENT - Graduate Spokane [8]	17.00	472.00	489.00	8.50	497.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Tri-Cities [8]	17.00	472.00	489.00	10.50	499.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Vancouver [8]	17.00	472.00	489.00	-	489.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Everett	17.00	472.00	489.00	-	489.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Global	6.50	216.00	222.50	(36.00)	186.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Spokane	19.00	529.00	548.00	8.50	556.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Tri-Cities	19.00	529.00	548.00	10.50	558.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Vancouver	19.00	529.00	548.00	-	548.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Spokane	23.00	624.50	647.50	8.50	656.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	23.00	624.50	647.50	10.50	658.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Vancouver	23.00	624.50	647.50	-	647.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - PharmD Spokane	8.50	232.50	241.00	8.50	249.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman	-	-	-	8.00	8.00	10.00	10.00	1.99	-	10.00	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman 4th Year 13	-	-	-	8.00	8.00	10.00	10.00	1.99	-	10.00	-	-	-	-	-	-

WSU Tuition Rates - Incremental Change from 2025-26 to 2026-27 [1, 14]

Annual Amounts	Tuition and S&A					Other Mandatory Fees [11]										
	Building	Operating	Tuition Bldg+Oper	S&A [2]	Total	SRC [3]	Health	Transit	Stadium	CUB [4]	Technology [5]	Chinook [6]	Media Fee [10]	Food Pantry [15]	Student Union [7]	*Safety & Transportation Fee* [12]
RESIDENT - Undergraduate Pullman	22.00	363.00	385.00	16.00	401.00	20.00	20.00	3.98	-	20.00	-	10.00	-	-	-	-
RESIDENT - Undergraduate Spokane	22.00	363.00	385.00	17.00	402.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Tri-Cities	22.00	363.00	385.00	21.00	406.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Vancouver	22.00	363.00	385.00	-	385.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Everett	22.00	363.00	385.00	-	385.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Global	22.00	363.00	385.00	(72.00)	313.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Pullman [8]	13.00	432.00	445.00	16.00	461.00	20.00	20.00	3.98	-	20.00	-	-	-	-	-	-
RESIDENT - Graduate Athletic Training Prgm Pullman	13.00	418.00	431.00	16.00	447.00	20.00	20.00	3.98	-	20.00	-	-	-	-	-	-
RESIDENT - Graduate Spokane [8]	13.00	432.00	445.00	17.00	462.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Tri-Cities [8]	13.00	432.00	445.00	21.00	466.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Vancouver [8]	13.00	432.00	445.00	-	445.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Everett	13.00	432.00	445.00	-	445.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Global	13.00	432.00	445.00	(72.00)	373.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - ESF College of Medicine Spokane	43.00	1,393.00	1,436.00	17.00	1,453.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Spokane	18.00	568.00	586.00	17.00	603.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Tri-Cities	18.00	568.00	586.00	21.00	607.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Vancouver	18.00	568.00	586.00	-	586.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Spokane	23.00	761.00	784.00	17.00	801.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	23.00	761.00	784.00	21.00	805.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Vancouver	23.00	761.00	784.00	-	784.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - PharmD Spokane	25.00	824.00	849.00	17.00	866.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - DVM Pullman	-	-	-	16.00	16.00	20.00	20.00	3.98	-	20.00	-	-	-	-	-	-
RESIDENT - DVM Pullman 4th year [13]	-	-	-	16.00	16.00	20.00	20.00	3.98	-	20.00	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Pullman	43.00	907.00	950.00	16.00	966.00	20.00	20.00	3.98	-	20.00	-	10.00	-	-	-	-
NON-RESIDENT - Undergraduate Spokane	43.00	907.00	950.00	17.00	967.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Tri-Cities	43.00	907.00	950.00	21.00	971.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Vancouver	43.00	907.00	950.00	-	950.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Everett	43.00	907.00	950.00	-	950.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Global	21.00	410.00	431.00	(72.00)	359.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Pullman [8]	34.00	944.00	978.00	16.00	994.00	20.00	20.00	3.98	-	20.00	-	-	-	-	-	-
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	31.00	844.00	875.00	16.00	891.00	20.00	20.00	3.98	-	20.00	-	-	-	-	-	-
NON-RESIDENT - Graduate Spokane [8]	34.00	944.00	978.00	17.00	995.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Tri-Cities [8]	34.00	944.00	978.00	21.00	999.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Vancouver [8]	34.00	944.00	978.00	-	978.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Everett	34.00	944.00	978.00	-	978.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Global	13.00	432.00	445.00	(72.00)	373.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Spokane	38.00	1,058.00	1,096.00	17.00	1,113.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Tri-Cities	38.00	1,058.00	1,096.00	21.00	1,117.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Vancouver	38.00	1,058.00	1,096.00	-	1,096.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Spokane	46.00	1,249.00	1,295.00	17.00	1,312.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	46.00	1,249.00	1,295.00	21.00	1,316.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Vancouver	46.00	1,249.00	1,295.00	-	1,295.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - PharmD Spokane	17.00	465.00	482.00	17.00	499.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman	-	-	-	16.00	16.00	20.00	20.00	3.98	-	20.00	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman 4th Year [13]	-	-	-	16.00	16.00	20.00	20.00	3.98	-	20.00	-	-	-	-	-	-

WSU Tuition Rates - Incremental Change from from 2025-26 to 2026-27 [1, 14]

[1] *For complete estimates of the cost of attendance, please see the Student Financial Services website:* https://financialaid.wsu.edu/tuition-expenses/

[2] *Services and Activities Fees are used to fund student activities and programs as allocated by a student led committee.*

[3] *Student Recreation Center fee.*

[4] *Compton Union Building (Student Union Building) renovation fee.*

[5] *Technology fees fund technology resources for general student use. A student led committee approves the allocation of collected fees.*

[6] *Chinook fees fund the Chinook Building (Old Bookie).*

[7] *Tri-Cities Student Union fee effective Fall 2016*

[8] *For information on graduate waivers please see the Grad School website:* *https://gradschool.wsu.edu/documents/2015/08/tuition-waiver-info.pdf*

[9] *Technology fees for Vancouver students began January 1, 2018.*

[10] *Student Media Fee. Begins July 1, 2018.*

[11] *Mandatory fees are pro-rated for part time students, contact the Bursar's office for details. (509) 335-9653*

[12] *Tri-Cities Safety and Transportation Fee provides transportation, safety, and security enhancements*

[13] *Differential 4th-year tuition rate effective for students entering Fall 2020 and after.*

[14] *Part-time tuition rates are 1/10th of the full-time rate per credit hour, with a minimum charge of 2 credits. For more information visit:*
For more information on part-time rates for fees contact the Bursar's office Bursar's Office

[15] *Pullman Cougs Against Hunger Student Food Pantry Fee. Begins Academic Year 2021-2022*

[16] *Professional Doctor of Nurse Practice tuition rate is effective for students entering Fall 2024 and after.*

Academic Year 2026-27 Course Fee Listing

Disclaimer: The course fees listed are provided for informational and planning purposes only. Fees are subject to change based on instructional, programmatic, or operational needs and may be modified following appropriate university review and approval processes. Special Course Fee requests are submitted annually to the Provost's Office. Requests proceed through the required review process, including review by the department chair, area finance officer, and dean, before being submitted to the Fee Committee for consideration and a final determination. Students should refer to their registration and billing statements for the most current fee information. Additional details are available in the Special Course Fees Policy.

https://policies.wsu.edu/prf/index/manuals/business-policies-and-procedures-manual/bppm-30-95/

Campus	Course Code	Course Title	Format	Fee	Fee Basis
Everett Campus	H_D 101	Human Dev Across Lifespan	Lecture	$30.00	Per enrollment
Everett Campus	H_D 204	Family Interactions	Lecture	$30.00	Per enrollment
Everett Campus	H_D 220	Human Development Theories	Lecture	$30.00	Per enrollment
Everett Campus	H_D 301	Family Stress and Coping	Lecture	$30.00	Per enrollment
Everett Campus	H_D 302	Parent-Child Relationships	Lecture	$30.00	Per enrollment
Everett Campus	H_D 309	Gerontology	Lecture	$30.00	Per enrollment
Everett Campus	H_D 350	Family Diversity	Lecture	$30.00	Per enrollment
Everett Campus	H_D 497	Prof Preparation Seminar	Lecture	$30.00	Per enrollment
Everett Campus	ME 306	Thermal and Fluids Laboratory	Lecture	$9.00	Per enrollment
Everett Campus	ME 310	Manufacturing Processes	Lecture	$18.00	Per enrollment
Everett Campus	ME 313	Engineering Analysis	Lecture	$28.02	Per enrollment
Everett Campus	ME 401	Mechatronics	Lecture	$12.00	Per enrollment
Everett Campus	ME 406	Experimental Design	Lecture	$28.02	Per enrollment
Everett Campus	ME 415	Engineering Design	Lecture	$28.02	Per enrollment
Everett Campus	PSYCH 105	Introductory Psychology	Lecture	$30.00	Per enrollment
Everett Campus	SPEC_ED 571	Reading for Diverse Learners	Lecture	$90.00	Per enrollment
Count	**16**				
Global Campus	AFS 545	Sustainable Food Systems	Lecture	$100.00	Per enrollment
Global Campus	BIOLOGY 330	Principles of Conservation	Lecture	$54.00	Per enrollment
Global Campus	BIOLOGY 354	Human Anatomy Health Occup	Laboratory	$45.00	Per enrollment
Global Campus	HISTORY 121	World History II	Lecture	$30.00	Per enrollment
Global Campus	HISTORY 368	Hitler and Nazi Germany	Lecture	$60.00	Per enrollment
Global Campus	H_D 101	Human Dev Across Lifespan	Lecture	$30.00	Per enrollment
Global Campus	H_D 204	Family Interactions	Lecture	$30.00	Per enrollment
Global Campus	H_D 220	Human Development Theories	Lecture	$30.00	Per enrollment
Global Campus	H_D 301	Family Stress and Coping	Lecture	$30.00	Per enrollment
Global Campus	H_D 302	Parent-Child Relationships	Lecture	$30.00	Per enrollment
Global Campus	H_D 309	Gerontology	Lecture	$30.00	Per enrollment
Global Campus	H_D 350	Family Diversity	Lecture	$30.00	Per enrollment
Global Campus	H_D 497	Prof Preparation Seminar	Lecture	$30.00	Per enrollment
Global Campus	ME 306	Thermal and Fluids Laboratory	Lecture	$9.00	Per enrollment
Global Campus	ME 313	Engineering Analysis	Lecture	$28.02	Per enrollment
Global Campus	ME 401	Mechatronics	Lecture	$12.00	Per enrollment
Global Campus	ME 415	Engineering Design	Lecture	$28.02	Per enrollment
Global Campus	ME 416	Mechanical Systems Design	Lecture	$28.02	Per enrollment
Global Campus	PSYCH 105	Introductory Psychology	Lecture	$30.00	Per enrollment
Global Campus	SPEC_ED 571	Reading for Diverse Learners	Lecture	$90.00	Per enrollment
Count	**20**				
Pullman Campus	AFS 545	Sustainable Food Systems	Lecture	$100.00	Per enrollment
Pullman Campus	AGTM 305	Agricultural Precision Systems	Lecture	$60.00	Per enrollment
Pullman Campus	AGTM 310	Small Engine Maintenance	Laboratory	$75.00	Per enrollment
Pullman Campus	AGTM 314	Ag Power Units & Electric Sys	Lecture	$50.00	Per enrollment
Pullman Campus	AGTM 315	Irrigation Sys & Water Mgt	Lecture	$30.00	Per enrollment
Pullman Campus	AGTM 330	Electrical Power Sys for Ag	Lecture	$40.00	Per enrollment
Pullman Campus	AGTM 405	Adv Ag Precision Sys	Lecture	$60.00	Per enrollment
Pullman Campus	AGTM 416	Fluid Power Systems	Lecture	$75.00	Per enrollment
Pullman Campus	AG_ED 430	Reinforcing Academics in Ag Ed	Laboratory	$200.00	Per enrollment
Pullman Campus	AG_ED 431	Instructional Strat in Ag Ed	Lecture	$200.00	Per enrollment
Pullman Campus	AMDT 210	Textiles	Lecture	$35.00	Per enrollment
Pullman Campus	AMDT 211	Apparel Assembly	Laboratory	$25.84	Per enrollment
Pullman Campus	AMDT 212	Apparel Product Development	Lecture	$26.50	Per enrollment
Pullman Campus	AMDT 220	Historic Costumes and Textiles	Lecture	$5.00	Per enrollment
Pullman Campus	AMDT 221	Historic Costume II	Lecture	$5.00	Per enrollment

Campus	Course Code	Course Title	Format	Fee	Fee Basis
Pullman Campus	AMDT 268	Comm Creative Concepts	Laboratory	$10.00	Per enrollment
Pullman Campus	AMDT 308	Visual Merchan & Promotion	Lecture	$15.50	Per enrollment
Pullman Campus	AMDT 310	Advanced Apparel Assembly	Laboratory	$50.00	Per enrollment
Pullman Campus	AMDT 311	Apparel Flat Pattern & Design	Laboratory	$32.97	Per enrollment
Pullman Campus	AMDT 312	Apparel Draping, Fitting, Dsgn	Laboratory	$29.18	Per enrollment
Pullman Campus	AMDT 313	Visual Analysis & Aesthet	Lecture	$20.00	Per enrollment
Pullman Campus	AMDT 314	Fashion Forecasting	Lecture	$15.50	Per enrollment
Pullman Campus	AMDT 315	Textile Product Analysis	Lecture	$40.00	Per enrollment
Pullman Campus	AMDT 318	Merchandise Buying & Planning	Lecture	$25.84	Per enrollment
Pullman Campus	AMDT 411	Advanced Apparel Design	Laboratory	$41.00	Per enrollment
Pullman Campus	AMDT 412	Apparel Design Collection	Laboratory	$29.70	Per enrollment
Pullman Campus	AMDT 435	Retail Apparel & Textile Indus	Lecture	$18.00	Per enrollment
Pullman Campus	AMDT 450	Strategy & Decision Making	Lecture	$25.84	Per enrollment
Pullman Campus	AMDT 492	Computer Apps in Apparel	Laboratory	$25.84	Per enrollment
Pullman Campus	AMDT 509	Technical Apparel Design	Laboratory	$20.00	Per enrollment
Pullman Campus	AMDT 515	Textile Product Dev & Innovat	Lecture	$30.00	Per enrollment
Pullman Campus	ANIM_SCI 101	Introductory Animal Science	Lecture	$50.00	Per enrollment
Pullman Campus	ANIM_SCI 172	Dairy Cattle Management Lab	Laboratory	$50.00	Per enrollment
Pullman Campus	ANIM_SCI 174	Beef Cow Calf Management Lab	Laboratory	$50.00	Per enrollment
Pullman Campus	ANIM_SCI 313	Feeds and Feeding	Lecture	$10.00	Per enrollment
Pullman Campus	ANIM_SCI 454	Artificial Insemination	Lecture	$75.00	Per enrollment
Pullman Campus	ANIM_SCI 472	Dairy Cattle Management	Lecture	$35.00	Per enrollment
Pullman Campus	ANIM_SCI 474	Beef Cattle Production	Lecture	$50.00	Per enrollment
Pullman Campus	ANTH 230	Archaeol Methods & Interpret	Lecture	$4.00	Per enrollment
Pullman Campus	ANTH 260	Intro to Biological Anth	Lecture	$30.00	Per enrollment
Pullman Campus	ANTH 380	Human Osteology	Lecture	$25.00	Per enrollment
Pullman Campus	ANTH 570	Sediments/Soils Geoarchaeology	Laboratory	$48.76	Per enrollment
Pullman Campus	ANTH 573	Zooarchaeology	Lecture	$20.65	Per enrollment
Pullman Campus	ANTH 576	Paleoethnobotany	Lecture	$52.60	Per enrollment
Pullman Campus	ARCH 301	Architectural Design III	Laboratory	$80.00	Per enrollment
Pullman Campus	ARCH 303	Architectural Design IV	Laboratory	$80.00	Per enrollment
Pullman Campus	ARCH 351	Architectural Structures I	Lecture	$25.00	Per enrollment
Pullman Campus	ARCH 401	Architectural Design V	Laboratory	$90.00	Per enrollment
Pullman Campus	ARCH 403	Comprehensive Design Studio I	Laboratory	$90.00	Per enrollment
Pullman Campus	ARCH 501	Graduate Design Studio I	Laboratory	$100.00	Per enrollment
Pullman Campus	ARCH 503	Graduate Design Studio II	Laboratory	$100.00	Per enrollment
Pullman Campus	ARCH 511	Graduate Design Studio IV	Laboratory	$100.00	Per enrollment
Pullman Campus	ARCH 513	Graduate Design Studio V	Laboratory	$100.00	Per enrollment
Pullman Campus	ARCH 527	Site and Landscape Design	Lecture	$40.00	Per enrollment
Pullman Campus	ARCH 531	Advanced Tectonics	Lecture	$45.00	Per enrollment
Pullman Campus	ART 102	2D Art and Design	Studio	$45.00	Per enrollment
Pullman Campus	ART 103	3D Art and Design	Studio	$58.00	Per enrollment
Pullman Campus	ART 110	Drawing	Studio	$21.00	Per enrollment
Pullman Campus	ART 111	Figure Drawing	Studio	$22.18	Per enrollment
Pullman Campus	ART 313	Drawing from the Body	Studio	$21.58	Per enrollment
Pullman Campus	ART 320	Beginning Painting	Studio	$35.00	Per enrollment
Pullman Campus	ART 321	Intermediate Painting	Studio	$35.00	Per enrollment
Pullman Campus	ART 332	Digital Art and Design	Studio	$90.00	Per enrollment
Pullman Campus	ART 333	Digital Media	Studio	$90.00	Per enrollment
Pullman Campus	ART 340	Ceramics	Studio	$70.00	Per enrollment
Pullman Campus	ART 350	Sculpture	Studio	$110.00	Per enrollment
Pullman Campus	ART 359	3D Modeling & Studio Fabricat	Studio	$90.00	Per enrollment
Pullman Campus	ART 369	Illustration	Studio	$12.00	Per enrollment
Pullman Campus	ART 370	Introduction to Printmaking	Studio	$124.00	Per enrollment
Pullman Campus	ART 371	Screen Printing	Studio	$134.00	Per enrollment
Pullman Campus	ART 381	Beginning Photography	Studio	$85.00	Per enrollment
Pullman Campus	ART 382	Intermediate Photography	Studio	$125.00	Per enrollment
Pullman Campus	ART 423	Advanced Painting	Studio	$35.00	Per enrollment
Pullman Campus	ART 433	Design for Print	Studio	$90.00	Per enrollment
Pullman Campus	ART 520	Graduate Painting	Independent Study	$10.00	Per enrollment
Pullman Campus	ART 521	Graduate Painting	Independent Study	$10.00	Per enrollment
Pullman Campus	ART 522	Graduate Painting	Independent Study	$10.00	Per enrollment
Pullman Campus	ART 530	Graduate Digital Media	Independent Study	$90.00	Per enrollment
Pullman Campus	ART 531	Graduate Digital Media	Independent Study	$90.00	Per enrollment

Campus	Course Code	Course Title	Format	Fee	Fee Basis
Pullman Campus	ART 532	Graduate Digital Media	Independent Study	$90.00	Per enrollment
Pullman Campus	ART 540	Graduate Ceramics	Independent Study	$63.55	Per enrollment
Pullman Campus	ART 541	Graduate Ceramics	Independent Study	$63.55	Per enrollment
Pullman Campus	ART 542	Graduate Ceramics	Independent Study	$63.55	Per enrollment
Pullman Campus	ART 550	Graduate Sculpture	Independent Study	$47.07	Per enrollment
Pullman Campus	ART 551	Graduate Sculpture	Independent Study	$47.07	Per enrollment
Pullman Campus	ART 552	Graduate Sculpture	Independent Study	$47.07	Per enrollment
Pullman Campus	ART 570	Graduate Printmaking	Independent Study	$62.02	Per enrollment
Pullman Campus	ART 571	Graduate Printmaking	Independent Study	$62.02	Per enrollment
Pullman Campus	ART 572	Graduate Printmaking	Independent Study	$62.02	Per enrollment
Pullman Campus	ART 580	Graduate Photography	Independent Study	$56.00	Per enrollment
Pullman Campus	ART 581	Graduate Photography	Independent Study	$56.00	Per enrollment
Pullman Campus	ART 582	Graduate Photography	Independent Study	$56.00	Per enrollment
Pullman Campus	ATH_T 263	Emergency Response	Lecture	$56.00	Per enrollment
Pullman Campus	ATH_T 267	Techniques in Athlete Injuries	Lecture	$42.00	Per enrollment
Pullman Campus	ATH_T 290	Pre-Clinical Education	Lecture	$420.00	Per enrollment
Pullman Campus	ATH_T 591	Ath Train Clinical Intern I	Internship	$310.00	Per enrollment
Pullman Campus	ATH_T 592	Ath Train Clin Intern II	Lecture	$450.00	Per enrollment
Pullman Campus	BIOLOGY 102	Exploring Biology	Lecture	$12.00	Per enrollment
Pullman Campus	BIOLOGY 105	Hands-on Biology: A Lab Exp	Laboratory	$12.00	Per enrollment
Pullman Campus	BIOLOGY 106	Organismal Biology	Lecture	$22.00	Per enrollment
Pullman Campus	BIOLOGY 107	Cell Biology & Genetics	Lecture	$25.00	Per enrollment
Pullman Campus	BIOLOGY 120	Biology of Plants	Lecture	$10.00	Per enrollment
Pullman Campus	BIOLOGY 251	Introductory Human Physiology	Lecture	$17.00	Per enrollment
Pullman Campus	BIOLOGY 315	Gross and Microanatomy	Lecture	$40.00	Per enrollment
Pullman Campus	BIOLOGY 321	Princ of Animal Development	Lecture	$46.00	Per enrollment
Pullman Campus	BIOLOGY 324	Comparative Vertebrate Anatomy	Lecture	$85.00	Per enrollment
Pullman Campus	BIOLOGY 332	Systematic Botany	Lecture	$20.65	Per enrollment
Pullman Campus	BIOLOGY 350	Comparative Physiology	Lecture	$40.00	Per enrollment
Pullman Campus	BIOLOGY 353	Advanced Human Physiology	Lecture	$102.00	Per enrollment
Pullman Campus	BIOLOGY 354	Human Anatomy Health Occup	Laboratory	$45.00	Per enrollment
Pullman Campus	BIOLOGY 370	Ecology of Health and Disease	Lecture	$29.00	Per enrollment
Pullman Campus	BIOLOGY 372	General Ecology	Lecture	$45.00	Per enrollment
Pullman Campus	BIOLOGY 412	Biology of Fishes	Lecture	$18.00	Per enrollment
Pullman Campus	BIOLOGY 418	Parasitology	Lecture	$13.00	Per enrollment
Pullman Campus	BIOLOGY 423	Ornithology	Lecture	$100.00	Per enrollment
Pullman Campus	BIOLOGY 428	Mammalogy	Lecture	$22.00	Per enrollment
Pullman Campus	BIOLOGY 432	Biology Amphib & Reptiles	Lecture	$94.00	Per enrollment
Pullman Campus	BIOLOGY 509	Plant Anatomy	Lecture	$32.00	Per enrollment
Pullman Campus	BIOLOGY 540	Stable Isotope Theory & Method	Lecture	$100.00	Per enrollment
Pullman Campus	BIO_ENG 410	Bioengineering Project I	Lecture	$60.00	Per enrollment
Pullman Campus	BIO_ENG 411	Bioengineering Cap Project II	Lecture	$60.00	Per enrollment
Pullman Campus	B_A 212	Sprdshts, Data Vis, Dec Analys	Lecture	$21.00	Per enrollment
Pullman Campus	CE 203	Civil Engr Computer Apps	Lecture	$100.00	Per enrollment
Pullman Campus	CE 302	Introduction to Surveying	Lecture	$100.00	Per enrollment
Pullman Campus	CE 315	Fluid Mechanics	Lecture	$25.00	Per enrollment
Pullman Campus	CE 317	Geotechnical Engineering I	Lecture	$50.00	Per enrollment
Pullman Campus	CE 320	Construction Materials	Laboratory	$25.00	Per enrollment
Pullman Campus	CE 321	Numerical Methods	Laboratory	$55.00	Per enrollment
Pullman Campus	CE 330	Intro to Structural Engr	Lecture	$25.00	Per enrollment
Pullman Campus	CE 351	Water Resources Engineering	Lecture	$25.00	Per enrollment
Pullman Campus	CE 400	Highway Materials Engineering	Lecture	$50.00	Per enrollment
Pullman Campus	CE 416	Hydraulic Engineering Lab	Laboratory	$35.00	Per enrollment
Pullman Campus	CE 465	Civil Engr Design II	Lecture	$25.00	Per enrollment
Pullman Campus	CE 503	Air Quality Management	Lecture	$6.00	Per enrollment
Pullman Campus	CE 515	Environmental Measurements	Lecture	$50.00	Per enrollment
Pullman Campus	CHE 432	Chemical Engineering Lab I	Laboratory	$50.00	Per enrollment
Pullman Campus	CHE 433	Chemical Engineer Lab II	Laboratory	$50.00	Per enrollment
Pullman Campus	CHE 451	Chem Process Analysis II	Lecture	$25.00	Per enrollment
Pullman Campus	CHE 529	Chemical Engineering Kinetics	Lecture	$15.83	Per enrollment
Pullman Campus	CHEM 101	Introduction to Chemistry	Laboratory + Lecture	$46.00	Per enrollment
Pullman Campus	CHEM 102	Chem Life Sciences	Laboratory + Lecture	$70.00	Per enrollment
Pullman Campus	CHEM 103	Concepts in Chemistry	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 105	Principles of Chemistry I	Laboratory + Lecture	$57.50	Per enrollment

Campus	Course Code	Course Title	Format	Fee	Fee Basis
Pullman Campus	CHEM 106	Principles of Chemistry II	Laboratory + Lecture	$70.00	Per enrollment
Pullman Campus	CHEM 116	Chemical Princ Honors II	Laboratory + Lecture	$70.00	Per enrollment
Pullman Campus	CHEM 220	Quantitative Analysis	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 222	Quantitative Analysis Lab	Laboratory	$70.00	Per enrollment
Pullman Campus	CHEM 301	Descriptive Inorganic Chemistr	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 330	Problem Solving Physical Chem	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 331	Physical Chemistry	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 332	Physical Chemistry	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 333	Physical Chem Lab for Chemists	Laboratory	$70.00	Per enrollment
Pullman Campus	CHEM 334	Physical Chemistry Lab	Laboratory	$70.00	Per enrollment
Pullman Campus	CHEM 345	Organic Chemistry I	Laboratory + Lecture	$70.00	Per enrollment
Pullman Campus	CHEM 347	Organic Qual Analysis Lab	Laboratory + Lecture	$70.00	Per enrollment
Pullman Campus	CHEM 348	Organic Chem II & Problem Solv	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 410	Adv Synthesis & Charact	Laboratory + Lecture	$70.00	Per enrollment
Pullman Campus	CHEM 425	Quant Instrumental Analysis	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 426	Quan Instrumental Analysis Lab	Laboratory	$70.00	Per enrollment
Pullman Campus	CHEM 480	Solid State Chemistry	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 485	Senior Thesis in Chemistry	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 501	Modern Inorganic Chemistry	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 540	Biophysical Chemistry	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 570	Advanced Biochemistry	Lecture	$10.00	Per enrollment
Pullman Campus	CHEM 700	Masters Research, Thesis, Exam	Thesis Research	$10.00	Per enrollment
Pullman Campus	CHEM 702	Masters Directed Study/Exam	Examination Credits	$10.00	Per enrollment
Pullman Campus	CHEM 800	Doctoral Research, Diss, Exam	Dissertation Research	$10.00	Per enrollment
Pullman Campus	COM 101	Media and Society	Lecture	$3.65	Per enrollment
Pullman Campus	COM 210	Multimedia Content Creation	Lecture	$6.00	Per enrollment
Pullman Campus	COM 300	Writing in Communication	Lecture + Studio	$36.00	Per enrollment
Pullman Campus	COMJOUR 335	Broadcast News Reporting	Lecture	$35.00	Per enrollment
Pullman Campus	COMJOUR 350	News and Society	Lecture	$23.00	Per enrollment
Pullman Campus	COMJOUR 355	Beg Television Production	Lecture	$61.00	Per enrollment
Pullman Campus	COMJOUR 390	Video for the Web	Lecture	$31.00	Per enrollment
Pullman Campus	COMJOUR 425	Reporting Public Affairs	Lecture	$30.00	Per enrollment
Pullman Campus	COMJOUR 455	Advanced Television Production	Lecture	$61.00	Per enrollment
Pullman Campus	COMJOUR 465	Advanced Television News	Laboratory	$65.00	Per enrollment
Pullman Campus	COMJOUR 466	Documentary Video	Lecture	$45.00	Per enrollment
Pullman Campus	COMJOUR 486	Murrow News Service	Lecture	$21.00	Per enrollment
Pullman Campus	COMSTRAT 310	Digital Content Promotion	Lecture	$25.00	Per enrollment
Pullman Campus	COMSTRAT 381	Advertising Creative Strategy	Lecture	$37.00	Per enrollment
Pullman Campus	COMSTRAT 382	Media Planning	Lecture	$35.00	Per enrollment
Pullman Campus	COMSTRAT 383	Media Strategies for PR	Lecture	$30.00	Per enrollment
Pullman Campus	COMSTRAT 475	Public Relations Seminar	Lecture	$28.09	Per enrollment
Pullman Campus	COMSTRAT 480	Advertising Agency Op & Camp	Lecture	$27.00	Per enrollment
Pullman Campus	COMSTRAT 485	Public Relation Mgt & Campaign	Lecture	$8.00	Per enrollment
Pullman Campus	CPT_S 422	Software Engr Principle II	Lecture	$25.00	Per enrollment
Pullman Campus	CPT_S 483	Topics in Computer Science	Lecture	$26.39	Per enrollment
Pullman Campus	CROP_SCI 301	Turfgrass Management	Lecture	$12.34	Per enrollment
Pullman Campus	CROP_SCI 305	Ecology & Mgt of Weeds	Lecture	$25.00	Per enrollment
Pullman Campus	DTC 301	Professional Preparation	Lecture	$20.00	Per enrollment
Pullman Campus	DTC 497	Senior Seminar	Lecture	$20.00	Per enrollment
Pullman Campus	ECONS 311	Introductory Econometrics	Lecture	$10.00	Per enrollment
Pullman Campus	ED_PSYCH 508	Educational Statistics	Lecture	$5.00	Per enrollment
Pullman Campus	ED_PSYCH 569	Sem in Quan Techniques in Ed	Lecture	$10.00	Per enrollment
Pullman Campus	ED_RES 565	Quantitative Research	Lecture	$10.00	Per enrollment
Pullman Campus	ENGR 201	Metal Fabrication	Lecture	$175.00	Per enrollment
Pullman Campus	ENGR 420	Multidisc Engr Design I	Lecture	$60.00	Per enrollment
Pullman Campus	ENTOM 101	Insects & People	Lecture	$10.00	Per enrollment
Pullman Campus	ENTOM 343	General Entomology	Lecture	$15.00	Per enrollment
Pullman Campus	E_E 362	Power System Laboratory I	Laboratory + Lecture	$25.00	Per enrollment
Pullman Campus	E_E 431	RF & Microwave Circ & Syst	Lecture	$27.00	Per enrollment
Pullman Campus	E_E 434	ASIC & Digital Syst Design	Lecture	$27.00	Per enrollment
Pullman Campus	E_E 466	VLSI Design	Lecture	$27.00	Per enrollment
Pullman Campus	E_E 492	Renewable Energy Sources	Lecture	$27.00	Per enrollment
Pullman Campus	E_MIC 586	Projects Electron Microscopy	Laboratory	$118.69	Per enrollment
Pullman Campus	FS 201	Science on Your Plate	Lecture	$17.00	Per enrollment

Campus	Course Code	Course Title	Format	Fee	Fee Basis
Pullman Campus	FS 202	Science on Your Plate - Lab	Laboratory	$30.00	Per enrollment
Pullman Campus	FS 350	Instrumentl & Sensory Analysis	Lecture	$110.00	Per enrollment
Pullman Campus	FS 443	Food Processing Lab	Laboratory	$35.00	Per enrollment
Pullman Campus	FS 461	Food Chemistry Laboratory	Laboratory	$30.00	Per enrollment
Pullman Campus	FS 489	Food Product Development	Laboratory	$70.00	Per enrollment
Pullman Campus	FS 530	Dairy Processing Lab	Laboratory	$25.00	Per enrollment
Pullman Campus	FS 550	Adv Instrum & Sensory Analysis	Lecture	$145.00	Per enrollment
Pullman Campus	FS 570	Advanced Food Technology	Lecture	$52.00	Per enrollment
Pullman Campus	HBM 258	Fundamentals of Cooking	Lecture	$185.00	Per enrollment
Pullman Campus	HBM 350	Beverage Management	Lecture	$175.00	Per enrollment
Pullman Campus	HORT 150	Sci & Art of Growing Plants	Laboratory	$40.00	Per enrollment
Pullman Campus	HORT 202	Crop Growth and Development	Laboratory	$20.00	Per enrollment
Pullman Campus	HORT 351	Plant Propagation	Laboratory	$60.00	Per enrollment
Pullman Campus	HORT 357	Greenhouse Mgt & Crop Product	Lecture	$30.00	Per enrollment
Pullman Campus	HORT 518	Post-harvest Biology	Lecture	$75.00	Per enrollment
Pullman Campus	H_D 101	Human Dev Across Lifespan	Lecture	$30.00	Per enrollment
Pullman Campus	H_D 204	Family Interactions	Lecture	$30.00	Per enrollment
Pullman Campus	H_D 220	Human Development Theories	Lecture	$30.00	Per enrollment
Pullman Campus	H_D 301	Family Stress and Coping	Lecture	$30.00	Per enrollment
Pullman Campus	H_D 302	Parent-Child Relationships	Lecture	$30.00	Per enrollment
Pullman Campus	H_D 308	Adult Development	Lecture	$30.00	Per enrollment
Pullman Campus	H_D 309	Gerontology	Lecture	$30.00	Per enrollment
Pullman Campus	H_D 350	Family Diversity	Lecture	$30.00	Per enrollment
Pullman Campus	H_D 497	Prof Preparation Seminar	Lecture	$30.00	Per enrollment
Pullman Campus	I_D 201	Interior Design Studio II	Lecture	$30.00	Per enrollment
Pullman Campus	I_D 203	Interior Design Studio III	Laboratory	$30.00	Per enrollment
Pullman Campus	I_D 215	Materials of Interior Design	Lecture	$40.00	Per enrollment
Pullman Campus	I_D 277	Interior Design Study Tour I	Lecture	$450.00	Per enrollment
Pullman Campus	I_D 321	Interior Design Studio IV	Lecture	$30.00	Per enrollment
Pullman Campus	I_D 333	Interior Design Studio V	Laboratory	$400.00	Per enrollment
Pullman Campus	I_D 425	Interior Design Studio VI	Laboratory	$30.00	Per enrollment
Pullman Campus	I_D 426	Interior Design Studio VII	Laboratory	$200.00	Per enrollment
Pullman Campus	I_D 525	Interior Design Grad Studio I	Laboratory	$100.00	Per enrollment
Pullman Campus	KINES 262	Human Anatomy	Lecture	$20.00	Per enrollment
Pullman Campus	KINES 266	Prevent & Manage Injuries	Lecture	$10.00	Per enrollment
Pullman Campus	KINES 362	Qualitative Biomechanics	Lecture	$30.00	Per enrollment
Pullman Campus	KINES 401	Human Cadaver Dissection	Studio	$40.00	Per enrollment
Pullman Campus	KIN_ACTV 109	Beginning Golf	Laboratory	$45.30	Per enrollment
Pullman Campus	KIN_ACTV 110	Intermediate Golf	Laboratory	$45.30	Per enrollment
Pullman Campus	KIN_ACTV 111	Advanced Golf	Laboratory	$45.30	Per enrollment
Pullman Campus	KIN_ACTV 129	Conditioning Swimming	Laboratory	$60.00	Per enrollment
Pullman Campus	KIN_ACTV 137	Beginning Bowling	Laboratory	$49.50	Per enrollment
Pullman Campus	KIN_ACTV 139	Intermediate Bowling	Laboratory	$49.50	Per enrollment
Pullman Campus	LND_ARCH 210	Digital Analysis & Represent	Laboratory	$25.00	Per enrollment
Pullman Campus	LND_ARCH 222	Landscape Arch Field Exper I	Laboratory	$600.00	Per enrollment
Pullman Campus	LND_ARCH 362	Landscape Arch Design III	Studio	$300.00	Per enrollment
Pullman Campus	LND_ARCH 363	Landscape Arch Design IV	Lecture	$300.00	Per enrollment
Pullman Campus	LND_ARCH 485	Senior Comprehensive Project	Laboratory	$650.00	Per enrollment
Pullman Campus	MATH 106	College Algebra	Lecture	$5.00	Per enrollment
Pullman Campus	MATH 108	Trigonometry	Lecture	$5.00	Per enrollment
Pullman Campus	MATH 140	Calculus Life Scientists	Lecture	$20.00	Per enrollment
Pullman Campus	MATH 171	Calculus I	Lecture	$20.00	Per enrollment
Pullman Campus	MATH 172	Calculus II	Lecture	$20.00	Per enrollment
Pullman Campus	MATH 182	Honors Calculus II	Lecture	$20.00	Per enrollment
Pullman Campus	MATH 220	Introductory Linear Algebra	Lecture	$10.00	Per enrollment
Pullman Campus	MATH 230	Honors Intro Linear Algebra	Lecture	$10.00	Per enrollment
Pullman Campus	MATH 251	Funds of Elementary Math I	Lecture	$10.00	Per enrollment
Pullman Campus	MATH 252	Funds of Elemen Math II	Lecture	$10.00	Per enrollment
Pullman Campus	MATH 273	Calculus III	Lecture	$10.00	Per enrollment
Pullman Campus	MATH 283	Honors Calculus III	Lecture	$10.00	Per enrollment
Pullman Campus	MATH 300	Mathematical Computing	Lecture	$20.00	Per enrollment
Pullman Campus	MATH 303	Geometry for the Middle School	Lecture	$5.00	Per enrollment
Pullman Campus	MATH 330	Teaching Secondary School Math	Lecture	$5.00	Per enrollment
Pullman Campus	MATH 403	Euclid & Non-Euclid Geometry	Lecture	$5.00	Per enrollment

Campus	Course Code	Course Title	Format	Fee	Fee Basis
Pullman Campus	MBIOS 101	Introductory Microbiology	Lecture	$80.00	Per enrollment
Pullman Campus	MBIOS 304	Micro & Molecular Biol Lab	Lecture	$105.38	Per enrollment
Pullman Campus	MBIOS 411	Diag Medical Bacteriology	Lecture	$69.00	Per enrollment
Pullman Campus	MBIOS 460	Adv Moleculr Biosci (AIMS) Lab	Lecture	$120.00	Per enrollment
Pullman Campus	MBIOS 578	Bioinformatics	Lecture	$55.00	Per enrollment
Pullman Campus	ME 116	Engr Computer-aided Design	Laboratory	$29.00	Per enrollment
Pullman Campus	ME 216	Integrated CAD Design	Laboratory	$29.00	Per enrollment
Pullman Campus	ME 220	Materials Laboratory	Laboratory	$86.00	Per enrollment
Pullman Campus	ME 306	Thermal and Fluids Laboratory	Lecture	$9.00	Per enrollment
Pullman Campus	ME 312	Manufacturing Engineering	Lecture	$48.00	Per enrollment
Pullman Campus	ME 313	Engineering Analysis	Lecture	$28.02	Per enrollment
Pullman Campus	ME 401	Mechatronics	Lecture	$45.00	Per enrollment
Pullman Campus	ME 406	Experimental Design	Lecture	$28.02	Per enrollment
Pullman Campus	ME 415	Engineering Design	Lecture	$28.02	Per enrollment
Pullman Campus	ME 416	Mechanical Systems Design	Lecture	$28.02	Per enrollment
Pullman Campus	ME 474	Design Manufacturing Strategy	Lecture	$38.18	Per enrollment
Pullman Campus	MGTOP 215	Business Statistics	Lecture	$20.00	Per enrollment
Pullman Campus	MIT 534	Elementary School Sci Methods	Lecture	$5.32	Per enrollment
Pullman Campus	MIT 571	Pre-internship and Seminar	Lecture	$139.00	Per enrollment
Pullman Campus	MIT 575	Internship and Seminar	Lecture	$139.00	Per enrollment
Pullman Campus	MSE 320	Materials Structure - Lab	Lecture	$90.00	Per enrollment
Pullman Campus	MSE 323	Materials Characterization Lab	Laboratory	$85.00	Per enrollment
Pullman Campus	MUS 181	Class Piano I	Laboratory	$30.00	Per enrollment
Pullman Campus	MUS 182	Class Piano II	Laboratory	$30.00	Per enrollment
Pullman Campus	MUS 202	Piano	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 203	Voice	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 204	Horn	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 205	Trumpet	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 206	Trombone	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 207	Euphonium	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 208	Tuba	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 209	Percussion	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 210	Violin	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 211	Viola	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 212	Violoncello	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 213	Contrabass	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 214	Flute	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 215	Oboe	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 216	Clarinet	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 217	Bassoon	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 218	Saxophone	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 251	Matls & Structures of Music I	Lecture	$25.00	Per enrollment
Pullman Campus	MUS 252	Applied Theory I	Laboratory	$35.00	Per enrollment
Pullman Campus	MUS 253	Mats & Structures Music II	Lecture	$25.00	Per enrollment
Pullman Campus	MUS 254	Applied Theory II	Laboratory	$35.00	Per enrollment
Pullman Campus	MUS 256	Music Composition	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 262	Rock Music	Lecture	$10.00	Per enrollment
Pullman Campus	MUS 281	Class Piano III	Laboratory	$30.00	Per enrollment
Pullman Campus	MUS 282	Class Piano IV	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 302	Piano	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 303	Voice	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 304	Horn	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 305	Trumpet	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 306	Trombone	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 307	Euphonium	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 308	Tuba	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 309	Percussion	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 310	Violin	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 311	Viola	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 312	Violoncello	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 313	Contrabass	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 314	Flute	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 315	Oboe	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 316	Clarinet	Laboratory	$32.50	Per enrollment

Campus	Course Code	Course Title	Format	Fee	Fee Basis
Pullman Campus	MUS 317	Bassoon	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 318	Saxophone	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 319	Secondary Performance Study	Independent Study	$22.50	Per enrollment
Pullman Campus	MUS 351	Mats & Structures of Music III	Lecture	$25.00	Per enrollment
Pullman Campus	MUS 352	Applied Theory III	Laboratory	$35.00	Per enrollment
Pullman Campus	MUS 353	Mats & Structures of Music IV	Lecture	$25.00	Per enrollment
Pullman Campus	MUS 354	Applied Theory IV	Laboratory	$35.00	Per enrollment
Pullman Campus	MUS 402	Piano	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 403	Voice	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 404	Horn	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 405	Trumpet	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 406	Trombone	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 407	Euphonium	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 408	Tuba	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 409	Percussion	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 410	Violin	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 411	Viola	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 412	Violoncello	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 413	Contrabass	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 414	Flute	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 415	Oboe	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 416	Clarinet	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 417	Bassoon	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 418	Saxophone	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 430	Treble Choir	Ensemble	$15.00	Per enrollment
Pullman Campus	MUS 432	University Singers	Ensemble	$15.00	Per enrollment
Pullman Campus	MUS 436	Symphonic Band	Ensemble	$25.00	Per enrollment
Pullman Campus	MUS 444	Marching Band/Varsity Band	Ensemble	$125.00	Per enrollment
Pullman Campus	MUS 456	Music Composition	Seminar	$32.50	Per enrollment
Pullman Campus	MUS 457	Sem in Jazz Arranging/Comp	Lecture	$35.00	Per enrollment
Pullman Campus	MUS 484	Woodwind Techniques I	Studio	$25.00	Per enrollment
Pullman Campus	MUS 485	Woodwind Techniques II	Studio	$25.00	Per enrollment
Pullman Campus	MUS 486	String Techniques I	Studio	$25.00	Per enrollment
Pullman Campus	MUS 487	String Techniques II	Laboratory	$25.00	Per enrollment
Pullman Campus	MUS 492	Brass Techniques I	Studio	$25.00	Per enrollment
Pullman Campus	MUS 494	Percussion Techniques I	Laboratory	$25.00	Per enrollment
Pullman Campus	MUS 502	Piano	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 503	Voice	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 504	Horn	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 505	Trumpet	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 506	Trombone	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 507	Euphonium	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 508	Tuba	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 509	Percussion	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 510	Violin	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 511	Viola	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 512	Violoncello	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 513	Contrabass	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 514	Flute	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 515	Oboe	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 516	Clarinet	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 517	Bassoon	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 518	Saxophone	Laboratory	$32.50	Per enrollment
Pullman Campus	MUS 531	Concert Choir	Ensemble	$15.00	Per enrollment
Pullman Campus	MUS 533	Chamber Singers	Ensemble	$15.00	Per enrollment
Pullman Campus	MUS 537	Symphonic Wind Ensemble	Ensemble	$25.00	Per enrollment
Pullman Campus	MUS 556	Music Composition	Lecture	$32.50	Per enrollment
Pullman Campus	NEUROSCI 404	Neuroanatomy	Lecture	$60.00	Per enrollment
Pullman Campus	NEUROSCI 430	Princ of Neurophysiology	Lecture	$30.38	Per enrollment
Pullman Campus	PHYSICS 101	General Physics	Lecture	$35.00	Per enrollment
Pullman Campus	PHYSICS 102	General Physics	Lecture	$20.00	Per enrollment
Pullman Campus	PHYSICS 111	General Physics Lab	Laboratory	$15.00	Per enrollment
Pullman Campus	PHYSICS 112	General Physics Lab II	Laboratory	$15.00	Per enrollment
Pullman Campus	PHYSICS 150	Physics and Your World	Lecture	$15.00	Per enrollment

Campus	Course Code	Course Title	Format	Fee	Fee Basis
Pullman Campus	PHYSICS 201	Physics for Sci & Engrs I	Lecture	$20.00	Per enrollment
Pullman Campus	PHYSICS 202	Physics for Sci & Engrs II	Lecture	$20.00	Per enrollment
Pullman Campus	PHYSICS 206	Physics Sci & Engr II-Hnrs	Lecture	$35.00	Per enrollment
Pullman Campus	PHYSICS 211	Physics Lab for Sci and Engrs	Laboratory	$15.00	Per enrollment
Pullman Campus	PHYSICS 212	Physics Lab for Sci & Engr II	Laboratory	$15.00	Per enrollment
Pullman Campus	PHYSICS 410	Electronics	Lecture	$50.00	Per enrollment
Pullman Campus	PHYSICS 415	Quantum Physics Laboratory	Laboratory	$50.00	Per enrollment
Pullman Campus	POL_S 301	Mock Trial	Lecture	$40.00	Per enrollment
Pullman Campus	PSYCH 105	Introductory Psychology	Lecture	$30.00	Per enrollment
Pullman Campus	SDC 120	Foundational Drawing	Laboratory	$25.00	Per enrollment
Pullman Campus	SDC 140	Foundation Studio I	Laboratory	$25.00	Per enrollment
Pullman Campus	SDC 444	Integrated Study Tour	Lecture	$1,600.00	Per enrollment
Pullman Campus	SDC 489	Prof Practice Coop/Intern II	Internship	$37.00	Per enrollment
Pullman Campus	SOE 101	Welcome to the Earth & Geology	Lecture	$6.33	Per enrollment
Pullman Campus	SOE 110	Environment, Human Life, Sust	Lecture	$30.00	Per enrollment
Pullman Campus	SOE 200	Making the Most of EES Major	Lecture	$15.00	Per enrollment
Pullman Campus	SOE 204	Field Methods in Natural Sci	Lecture	$24.89	Per enrollment
Pullman Campus	SOE 207	Field Skills Earth Scientists	Laboratory	$295.00	Per enrollment
Pullman Campus	SOE 275	Rivers: Form, Function, Mgt	Lecture	$125.00	Per enrollment
Pullman Campus	SOE 300	Natural Resource Ecology	Lecture	$40.00	Per enrollment
Pullman Campus	SOE 301	Forest Plants and Ecosystems	Lecture	$54.60	Per enrollment
Pullman Campus	SOE 302	Arid Land Plants & Ecosystems	Lecture	$47.00	Per enrollment
Pullman Campus	SOE 303	Environmental Geology	Lecture	$42.00	Per enrollment
Pullman Campus	SOE 304	Ecosystem Field Measurements	Lecture	$80.00	Per enrollment
Pullman Campus	SOE 305	Silviculture	Lecture	$41.00	Per enrollment
Pullman Campus	SOE 310	Methods in Wildlife Ecology	Lecture	$38.00	Per enrollment
Pullman Campus	SOE 315	Water and the Earth	Lecture	$50.51	Per enrollment
Pullman Campus	SOE 320	Rivers, Reefs, & Sediment Rec	Lecture	$54.00	Per enrollment
Pullman Campus	SOE 340	Struct Geol & Plate Tectonics	Laboratory	$55.00	Per enrollment
Pullman Campus	SOE 350	Earth Materials	Lecture	$56.00	Per enrollment
Pullman Campus	SOE 356	Magmatic Processes & Minerals	Laboratory + Lecture	$330.75	Per enrollment
Pullman Campus	SOE 357	Metamorphic Rocks and Minerals	Lecture	$56.00	Per enrollment
Pullman Campus	SOE 411	Limnology Aquatic Eco Mgt	Lecture	$49.12	Per enrollment
Pullman Campus	SOE 430	Introduction to Wildland Fire	Lecture	$18.00	Per enrollment
Pullman Campus	SOE 431	Wildlife Nutrition	Lecture	$15.00	Per enrollment
Pullman Campus	SOE 435	Wildlife Ecology	Lecture	$58.00	Per enrollment
Pullman Campus	SOE 446	Wildlife Habitat Ecology	Lecture	$50.00	Per enrollment
Pullman Campus	SOE 454	Restoration Ecology	Laboratory	$66.80	Per enrollment
Pullman Campus	SOE 464	Landscape Ecology	Lecture	$20.00	Per enrollment
Pullman Campus	SOE 470	Intro to Economic Geology	Lecture	$221.05	Per enrollment
Pullman Campus	SOE 475	Groundwater	Lecture	$34.41	Per enrollment
Pullman Campus	SOE 555	Dynamics Models of Envir Sys	Lecture	$25.00	Per enrollment
Pullman Campus	SOIL_SCI 202	Intro Soil Science Laboratory	Laboratory	$25.00	Per enrollment
Pullman Campus	SOIL_SCI 368	Geographic Information Sys	Lecture	$20.00	Per enrollment
Pullman Campus	SOIL_SCI 374	Introduction to Remote Sensing	Laboratory	$20.00	Per enrollment
Pullman Campus	SOIL_SCI 452	The Landscape of Soil	Lecture	$90.00	Per enrollment
Pullman Campus	SOIL_SCI 568	GIS Spatial Analysis	Lecture	$30.00	Per enrollment
Pullman Campus	SPEC_ED 571	Reading for Diverse Learners	Lecture	$90.00	Per enrollment
Pullman Campus	STAT 212	Intro to Stat Methods	Lecture	$10.00	Per enrollment
Pullman Campus	TCH_LRN 352	Teaching Elementary Math	Lecture	$10.00	Per enrollment
Pullman Campus	TCH_LRN 371	Teaching Elementary Science	Lecture	$6.36	Per enrollment
Pullman Campus	TCH_LRN 385	Teaching Elemen Social Studies	Lecture	$3.18	Per enrollment
Pullman Campus	TCH_LRN 390	Fine Arts in K-8 Curriculum	Lecture	$31.50	Per enrollment
Pullman Campus	TCH_LRN 415	Student Teaching Internship	Lecture	$139.00	Per enrollment
Pullman Campus	TCH_LRN 445	Elem Methods of Ed Technology	Lecture	$50.00	Per enrollment
Pullman Campus	TCH_LRN 466	Secondary Methods of Ed Tech	Lecture	$50.00	Per enrollment
Pullman Campus	TCH_LRN 469	Pre-Internship Sec Ed Teachers	Laboratory	$139.00	Per enrollment
Pullman Campus	TCH_LRN 490	Pre-Intern Elem Ed Teachers	Laboratory	$139.00	Per enrollment
Pullman Campus	VET_MED 554	Sm Animal Anesthesia & Surgery	Laboratory	$250.00	Per enrollment
Pullman Campus	VET_MED 557	Sm Animal Surgery Elective II	Laboratory	$150.00	Per enrollment
Pullman Campus	VET_MED 573	Surgery Laboratory III	Lecture	$300.00	Per enrollment
Pullman Campus	VET_MED 586	Principles of Surgery	Lecture	$250.00	Per enrollment
Pullman Campus	VET_PH 308	Func Anatomy Phys Dom Animals	Laboratory	$49.00	Per enrollment
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Campus	Course Code	Course Title	Format	Fee	Fee Basis
Spokane Campus	H_D 101	Human Dev Across Lifespan	Lecture	$30.00	Per enrollment
Spokane Campus	H_D 204	Family Interactions	Lecture	$30.00	Per enrollment
Spokane Campus	H_D 220	Human Development Theories	Lecture	$30.00	Per enrollment
Spokane Campus	H_D 301	Family Stress and Coping	Lecture	$30.00	Per enrollment
Spokane Campus	H_D 302	Parent-Child Relationships	Lecture	$30.00	Per enrollment
Spokane Campus	H_D 309	Gerontology	Lecture	$30.00	Per enrollment
Spokane Campus	H_D 350	Family Diversity	Lecture	$30.00	Per enrollment
Spokane Campus	H_D 497	Prof Preparation Seminar	Lecture	$30.00	Per enrollment
Spokane Campus	MIT 571	Pre-internship and Seminar	Lecture	$139.00	Per enrollment
Spokane Campus	MIT 575	Internship and Seminar	Lecture	$139.00	Per enrollment
Spokane Campus	NEP 427	Nutritional Assessment	Lecture	$28.00	Per enrollment
Spokane Campus	NEP 463	Exercise Physiology	Lecture	$25.00	Per enrollment
Spokane Campus	NEP 476	Exercise Test & Prescription	Lecture	$25.00	Per enrollment
Spokane Campus	NEP 478	Cardiopulmonary Physiology	Lecture	$45.00	Per enrollment
Spokane Campus	NEP 479	Nutrition & Exercise Pract I	Lecture	$40.00	Per enrollment
Spokane Campus	NEP 480	Cardiopulmonary Rehabilitation	Lecture	$40.00	Per enrollment
Spokane Campus	NEP 482	Nutrition & Exercise Pract II	Laboratory	$40.00	Per enrollment
Spokane Campus	NEP 537	Medical Nutrition Therapy I	Lecture	$115.00	Per enrollment
Spokane Campus	NEP 540	Clinical Nutrition Practice	Independent Study	$630.00	Per enrollment
Spokane Campus	NEP 582	Advanced Exercise Physiology	Lecture	$50.00	Per enrollment
Spokane Campus	NURS_ADV 508	Diag Procedures for Prim Care	Lecture	$263.00	Per enrollment
Spokane Campus	NURS_ADV 514	Primary Care Practicum 1	Laboratory	$1,118.00	Per enrollment
Spokane Campus	NURS_ADV 538	Primary Care Practicum III	Laboratory	$1,000.00	Per enrollment
Spokane Campus	NURS_ADV 540	NP Clinical Practicum	Independent Study	$50.00	Per enrollment
Spokane Campus	NURS_ADV 554	Epidemiology and Biostatistics	Lecture	$26.56	Per enrollment
Spokane Campus	NURS_ADV 555	PMHNP Practicum I	Lecture	$53.00	Per enrollment
Spokane Campus	NURS_ADV 559	DNP Project III	Lecture	$21.00	Per enrollment
Spokane Campus	NURS_ADV 560	PMHNP Practicum II	Laboratory	$1,000.00	Per enrollment
Spokane Campus	NURS_ADV 562	Adv Health Assess & Diagnoses	Lecture	$306.00	Per enrollment
Spokane Campus	NURS_ADV 573	Rational Prescribing	Lecture	$168.00	Per enrollment
Spokane Campus	NURS_ADV 576	Org Sys & Leadership I	Lecture	$251.00	Per enrollment
Spokane Campus	NURS_ADV 582	PMHNP Internship	Internship	$1,000.00	Per enrollment
Spokane Campus	NURS_FPC 315	Health & Illness	Laboratory	$1,165.00	Per enrollment
Spokane Campus	NURS_FPC 317	Health Assessment	Lecture	$247.00	Per enrollment
Spokane Campus	NURS_FPC 325	Acute & Chronic Illness Adults	Laboratory	$1,261.00	Per enrollment
Spokane Campus	NURS_FPC 415	Children & Families	Laboratory	$420.00	Per enrollment
Spokane Campus	NURS_FPC 417	Nursing Care Childbearing Fam	Laboratory	$788.00	Per enrollment
Spokane Campus	NURS_FPC 425	Psychiatric/Mental Health	Laboratory	$189.00	Per enrollment
Spokane Campus	NURS_FPC 430	Senior Practicum	Laboratory	$946.00	Per enrollment
Spokane Campus	NURS_SCI 588	Res Inquiry: Quan Methods I	Lecture	$21.00	Per enrollment
Spokane Campus	PHARDSCI 519	Pharmaceutics Laboratory	Laboratory	$38.00	Per enrollment
Spokane Campus	PHARMACY 501	Patient Assessment	Laboratory	$33.00	Per enrollment
Spokane Campus	PHARMACY 531	Assessment & Document	Laboratory	$33.00	Per enrollment
Spokane Campus	PHARMACY 541	Medication Therapy Mgt	Laboratory	$100.00	Per enrollment
Spokane Campus	PHARMACY 551	Adv Medication Therapy Mgt	Lecture	$68.00	Per enrollment
Spokane Campus	PHARMACY 554	Pharmacotherapy IV	Lecture	$33.00	Per enrollment
Spokane Campus	PHARMACY 561	Integrated Patient Care	Lecture	$68.00	Per enrollment
Spokane Campus	PHARMACY 585	Adv Practice Experience I	Laboratory	$33.00	Per enrollment
Spokane Campus	PSYCH 105	Introductory Psychology	Lecture	$30.00	Per enrollment
Spokane Campus	SHS 372	Hearing, Disorders, Audiometry	Lecture	$25.00	Per enrollment
Spokane Campus	SHS 479	Neuroanatomy	Lecture	$20.00	Per enrollment
Spokane Campus	SHS 482	Assessment Speech & Lang	Lecture	$48.00	Per enrollment
Spokane Campus	SHS 563	Dysphagia	Lecture	$20.00	Per enrollment
Spokane Campus	SHS 564	On-Campus Clinical Practicum	Clinical	$215.00	Per enrollment
Spokane Campus	SHS 566	Off-Campus Pract Public School	Laboratory	$85.00	Per enrollment
Spokane Campus	SHS 568	Off-campus Clinical Setting	Laboratory	$85.00	Per enrollment
Spokane Campus	SHS 570	Adv Intern in Speech-Lang Path	Internship	$175.00	Per enrollment
Spokane Campus	SPEC_ED 571	Reading for Diverse Learners	Lecture	$90.00	Per enrollment
Spokane Campus	TCH_LRN 415	Student Teaching Internship	Lecture	$139.00	Per enrollment
Count	**59**				
Tri-Cities Campus	BIOLOGY 102	Exploring Biology	Lecture	$10.00	Per enrollment
Tri-Cities Campus	BIOLOGY 106	Organismal Biology	Lecture	$20.00	Per enrollment
Tri-Cities Campus	BIOLOGY 107	Cell Biology & Genetics	Lecture	$50.00	Per enrollment
Tri-Cities Campus	BIOLOGY 251	Introductory Human Physiology	Lecture	$32.17	Per enrollment

Campus	Course Code	Course Title	Format	Fee	Fee Basis
Tri-Cities Campus	BIOLOGY 354	Human Anatomy Health Occup	Lecture	$35.00	Per enrollment
Tri-Cities Campus	BIOLOGY 372	General Ecology	Lecture	$20.00	Per enrollment
Tri-Cities Campus	BIOLOGY 401	Plants and People	Lecture	$6.25	Per enrollment
Tri-Cities Campus	CE 203	Civil Engr Computer Apps	Lecture	$19.88	Per enrollment
Tri-Cities Campus	CE 302	Introduction to Surveying	Lecture	$94.73	Per enrollment
Tri-Cities Campus	CE 416	Hydraulic Engineering Lab	Laboratory	$26.42	Per enrollment
Tri-Cities Campus	CE 465	Civil Engr Design II	Lecture	$26.32	Per enrollment
Tri-Cities Campus	CHEM 102	Chem Life Sciences	Lecture	$60.00	Per enrollment
Tri-Cities Campus	ENGR 120	Innovation in Design	Laboratory	$10.53	Per enrollment
Tri-Cities Campus	E_E 234	Microprocessor Systems	Lecture	$26.39	Per enrollment
Tri-Cities Campus	E_E 416	Electrical Engr Design	Laboratory	$26.39	Per enrollment
Tri-Cities Campus	HORT 202	Crop Growth and Development	Lecture	$20.00	Per enrollment
Tri-Cities Campus	HORT 518	Post-harvest Biology	Lecture	$28.65	Per enrollment
Tri-Cities Campus	H_D 101	Human Dev Across Lifespan	Lecture	$30.00	Per enrollment
Tri-Cities Campus	H_D 204	Family Interactions	Lecture	$30.00	Per enrollment
Tri-Cities Campus	H_D 220	Human Development Theories	Lecture	$30.00	Per enrollment
Tri-Cities Campus	H_D 301	Family Stress and Coping	Lecture	$30.00	Per enrollment
Tri-Cities Campus	H_D 302	Parent-Child Relationships	Lecture	$30.00	Per enrollment
Tri-Cities Campus	H_D 309	Gerontology	Lecture	$30.00	Per enrollment
Tri-Cities Campus	H_D 350	Family Diversity	Lecture	$30.00	Per enrollment
Tri-Cities Campus	H_D 497	Prof Preparation Seminar	Lecture	$30.00	Per enrollment
Tri-Cities Campus	MBIOS 101	Introductory Microbiology	Lecture	$85.51	Per enrollment
Tri-Cities Campus	MBIOS 304	Micro & Molecular Biol Lab	Lecture	$105.38	Per enrollment
Tri-Cities Campus	ME 116	Engr Computer-aided Design	Laboratory	$11.28	Per enrollment
Tri-Cities Campus	ME 216	Integrated CAD Design	Laboratory	$11.28	Per enrollment
Tri-Cities Campus	ME 220	Materials Laboratory	Laboratory	$47.67	Per enrollment
Tri-Cities Campus	ME 306	Thermal and Fluids Laboratory	Lecture	$12.00	Per enrollment
Tri-Cities Campus	ME 312	Manufacturing Engineering	Lecture	$48.00	Per enrollment
Tri-Cities Campus	ME 313	Engineering Analysis	Lecture	$30.70	Per enrollment
Tri-Cities Campus	ME 401	Mechatronics	Lecture	$28.02	Per enrollment
Tri-Cities Campus	ME 406	Experimental Design	Lecture	$28.02	Per enrollment
Tri-Cities Campus	ME 415	Engineering Design	Lecture	$41.98	Per enrollment
Tri-Cities Campus	ME 416	Mechanical Systems Design	Lecture	$41.98	Per enrollment
Tri-Cities Campus	MIT 535	Fine Arts in K-8 Curriculum	Lecture	$26.50	Per enrollment
Tri-Cities Campus	MIT 571	Pre-internship and Seminar	Lecture	$139.00	Per enrollment
Tri-Cities Campus	MIT 575	Internship and Seminar	Lecture	$139.00	Per enrollment
Tri-Cities Campus	NURS_ADV 508	Diag Procedures for Prim Care	Lecture	$263.00	Per enrollment
Tri-Cities Campus	NURS_ADV 514	Primary Care Practicum 1	Laboratory	$1,118.00	Per enrollment
Tri-Cities Campus	NURS_ADV 538	Primary Care Practicum III	Laboratory	$1,000.00	Per enrollment
Tri-Cities Campus	NURS_ADV 540	NP Clinical Practicum	Independent Study	$50.00	Per enrollment
Tri-Cities Campus	NURS_ADV 555	PMHNP Practicum I	Lecture	$53.00	Per enrollment
Tri-Cities Campus	NURS_ADV 559	DNP Project III	Lecture	$21.00	Per enrollment
Tri-Cities Campus	NURS_ADV 560	PMHNP Practicum II	Laboratory	$1,000.00	Per enrollment
Tri-Cities Campus	NURS_ADV 562	Adv Health Assess & Diagnoses	Lecture	$285.00	Per enrollment
Tri-Cities Campus	NURS_ADV 573	Rational Prescribing	Lecture	$168.00	Per enrollment
Tri-Cities Campus	NURS_ADV 576	Org Sys & Leadership I	Lecture	$251.00	Per enrollment
Tri-Cities Campus	NURS_ADV 582	PMHNP Internship	Internship	$1,000.00	Per enrollment
Tri-Cities Campus	NURS_FPC 315	Health & Illness	Laboratory	$875.00	Per enrollment
Tri-Cities Campus	NURS_FPC 317	Health Assessment	Lecture	$230.00	Per enrollment
Tri-Cities Campus	NURS_FPC 325	Acute & Chronic Illness Adults	Laboratory	$875.00	Per enrollment
Tri-Cities Campus	NURS_FPC 415	Children & Families	Laboratory	$87.00	Per enrollment
Tri-Cities Campus	NURS_FPC 417	Nursing Care Childbearing Fam	Laboratory	$788.00	Per enrollment
Tri-Cities Campus	NURS_FPC 425	Psychiatric/Mental Health	Laboratory	$87.00	Per enrollment
Tri-Cities Campus	NURS_FPC 430	Senior Practicum	Laboratory	$946.00	Per enrollment
Tri-Cities Campus	PHYSICS 111	General Physics Lab	Laboratory	$21.04	Per enrollment
Tri-Cities Campus	PHYSICS 112	General Physics Lab II	Laboratory	$21.04	Per enrollment
Tri-Cities Campus	PHYSICS 211	Physics Lab for Sci and Engrs	Laboratory	$20.97	Per enrollment
Tri-Cities Campus	PHYSICS 212	Physics Lab for Sci & Engr II	Laboratory	$20.97	Per enrollment
Tri-Cities Campus	PSYCH 105	Introductory Psychology	Lecture	$30.00	Per enrollment
Tri-Cities Campus	SOE 101	Welcome to the Earth & Geology	Lecture	$10.00	Per enrollment
Tri-Cities Campus	SOE 411	Limnology Aquatic Eco Mgt	Lecture	$51.42	Per enrollment
Tri-Cities Campus	SOIL_SCI 568	GIS Spatial Analysis	Lecture	$25.00	Per enrollment
Tri-Cities Campus	SPEC_ED 571	Reading for Diverse Learners	Lecture	$90.00	Per enrollment
Tri-Cities Campus	TCH_LRN 352	Teaching Elementary Math	Lecture	$40.00	Per enrollment

Campus	Course Code	Course Title	Format	Fee	Fee Basis
Tri-Cities Campus	TCH_LRN 371	Teaching Elementary Science	Lecture	$36.90	Per enrollment
Tri-Cities Campus	TCH_LRN 390	Fine Arts in K-8 Curriculum	Lecture	$15.00	Per enrollment
Tri-Cities Campus	TCH_LRN 415	Student Teaching Internship	Lecture	$139.00	Per enrollment
Tri-Cities Campus	TCH_LRN 445	Elem Methods of Ed Technology	Lecture	$5.00	Per enrollment
Tri-Cities Campus	TCH_LRN 490	Pre-Intern Elem Ed Teachers	Laboratory	$139.00	Per enrollment
Tri-Cities Campus	TCH_LRN 574	Science for All	Lecture	$40.00	Per enrollment
Tri-Cities Campus	VIT_ENOL 113	Intro to Vines and Wines	Lecture	$25.00	Per enrollment
Tri-Cities Campus	VIT_ENOL 312	Viticulture I Laboratory	Laboratory	$30.00	Per enrollment
Tri-Cities Campus	VIT_ENOL 323	Wine Fermentation & Prod Lab	Laboratory	$54.00	Per enrollment
Tri-Cities Campus	VIT_ENOL 341	Winery Op & Equipment Lab	Laboratory	$54.00	Per enrollment
Tri-Cities Campus	VIT_ENOL 415	Viticulture II Laboratory	Laboratory	$30.00	Per enrollment
Tri-Cities Campus	VIT_ENOL 423	Wine Sensory Laboratory	Laboratory	$43.20	Per enrollment
Tri-Cities Campus	VIT_ENOL 539	Wine Chemistry Laboratory	Laboratory	$30.00	Per enrollment
Tri-Cities Campus	VIT_ENOL 583	Micro & Molecul Biol Wine Lab	Laboratory	$10.80	Per enrollment
Count	**82**				
Vancouver Campus	ANTH 260	Intro to Biological Anth	Lecture	$30.00	Per enrollment
Vancouver Campus	ART 102	2D Art and Design	Studio	$102.25	Per enrollment
Vancouver Campus	ART 103	3D Art and Design	Studio	$58.00	Per enrollment
Vancouver Campus	ART 110	Drawing	Studio	$25.00	Per enrollment
Vancouver Campus	ART 320	Beginning Painting	Studio	$35.00	Per enrollment
Vancouver Campus	ART 381	Beginning Photography	Studio	$56.00	Per enrollment
Vancouver Campus	ASTRONOM 135	Astronomy	Lecture	$10.00	Per enrollment
Vancouver Campus	BIOLOGY 102	Exploring Biology	Lecture	$40.00	Per enrollment
Vancouver Campus	BIOLOGY 105	Hands-on Biology: A Lab Exp	Laboratory	$52.00	Per enrollment
Vancouver Campus	BIOLOGY 106	Organismal Biology	Lecture	$42.21	Per enrollment
Vancouver Campus	BIOLOGY 107	Cell Biology & Genetics	Lecture	$40.00	Per enrollment
Vancouver Campus	BIOLOGY 111	Lab Experiments Biol & Genetic	Laboratory	$45.00	Per enrollment
Vancouver Campus	BIOLOGY 321	Princ of Animal Development	Lecture	$30.98	Per enrollment
Vancouver Campus	BIOLOGY 330	Principles of Conservation	Lecture	$5.00	Per enrollment
Vancouver Campus	BIOLOGY 353	Advanced Human Physiology	Lecture	$35.00	Per enrollment
Vancouver Campus	BIOLOGY 354	Human Anatomy Health Occup	Lecture	$64.00	Per enrollment
Vancouver Campus	BIOLOGY 372	General Ecology	Lecture	$41.00	Per enrollment
Vancouver Campus	BIOLOGY 438	Animal Behavior	Lecture	$30.00	Per enrollment
Vancouver Campus	BIOLOGY 499	Special Problems	Independent Study	$15.00	Per unit
Vancouver Campus	BIOLOGY 568	Conservation Ecology	Lecture	$10.00	Per enrollment
Vancouver Campus	CHEM 105	Principles of Chemistry I	Lecture	$50.00	Per enrollment
Vancouver Campus	CHEM 106	Principles of Chemistry II	Lecture	$50.00	Per enrollment
Vancouver Campus	CHEM 222	Quantitative Analysis Lab	Laboratory	$70.00	Per enrollment
Vancouver Campus	CHEM 345	Organic Chemistry I	Lecture	$50.00	Per enrollment
Vancouver Campus	CHEM 347	Organic Qual Analysis Lab	Lecture	$64.50	Per enrollment
Vancouver Campus	COM 300	Writing in Communication	Studio	$28.00	Per enrollment
Vancouver Campus	DTC 201	Methods for Digital Technology	Lecture	$25.00	Per enrollment
Vancouver Campus	DTC 335	3D Digital Animation	Lecture	$25.00	Per enrollment
Vancouver Campus	DTC 336	Multimedia Design	Lecture	$25.00	Per enrollment
Vancouver Campus	DTC 355	Web Design and Development	Lecture	$25.00	Per enrollment
Vancouver Campus	DTC 477	Adv Web Design and Development	Lecture	$25.00	Per enrollment
Vancouver Campus	ECE 101	Intro to Electrical Engr	Lecture	$20.00	Per enrollment
Vancouver Campus	ECE 214	Design of Logic Circuits	Lecture	$20.00	Per enrollment
Vancouver Campus	ECE 234	Microprocessor Systems	Lecture	$20.00	Per enrollment
Vancouver Campus	ECE 260	Circuit Modeling & Analysis I	Lecture	$20.00	Per enrollment
Vancouver Campus	ECE 325	Electronic Devices & Applis	Lecture	$20.00	Per enrollment
Vancouver Campus	ECE 421	Introduction to Solar Cells	Lecture	$20.00	Per enrollment
Vancouver Campus	ECE 425	RF Devices and Circuits	Lecture	$15.00	Per enrollment
Vancouver Campus	ECE 471	Antenna Design and Analysis	Lecture	$15.00	Per enrollment
Vancouver Campus	ECE 496	Silicon Integrated Circuit Des	Lecture	$25.00	Per enrollment
Vancouver Campus	ENGLISH 402	Technical & Prof Writing	Lecture	$25.00	Per enrollment
Vancouver Campus	H_D 101	Human Dev Across Lifespan	Lecture	$30.00	Per enrollment
Vancouver Campus	H_D 204	Family Interactions	Lecture	$30.00	Per enrollment
Vancouver Campus	H_D 220	Human Development Theories	Lecture	$30.00	Per enrollment
Vancouver Campus	H_D 301	Family Stress and Coping	Lecture	$30.00	Per enrollment
Vancouver Campus	H_D 302	Parent-Child Relationships	Lecture	$30.00	Per enrollment
Vancouver Campus	H_D 308	Adult Development	Lecture	$30.00	Per enrollment
Vancouver Campus	H_D 309	Gerontology	Lecture	$30.00	Per enrollment
Vancouver Campus	H_D 350	Family Diversity	Lecture	$30.00	Per enrollment

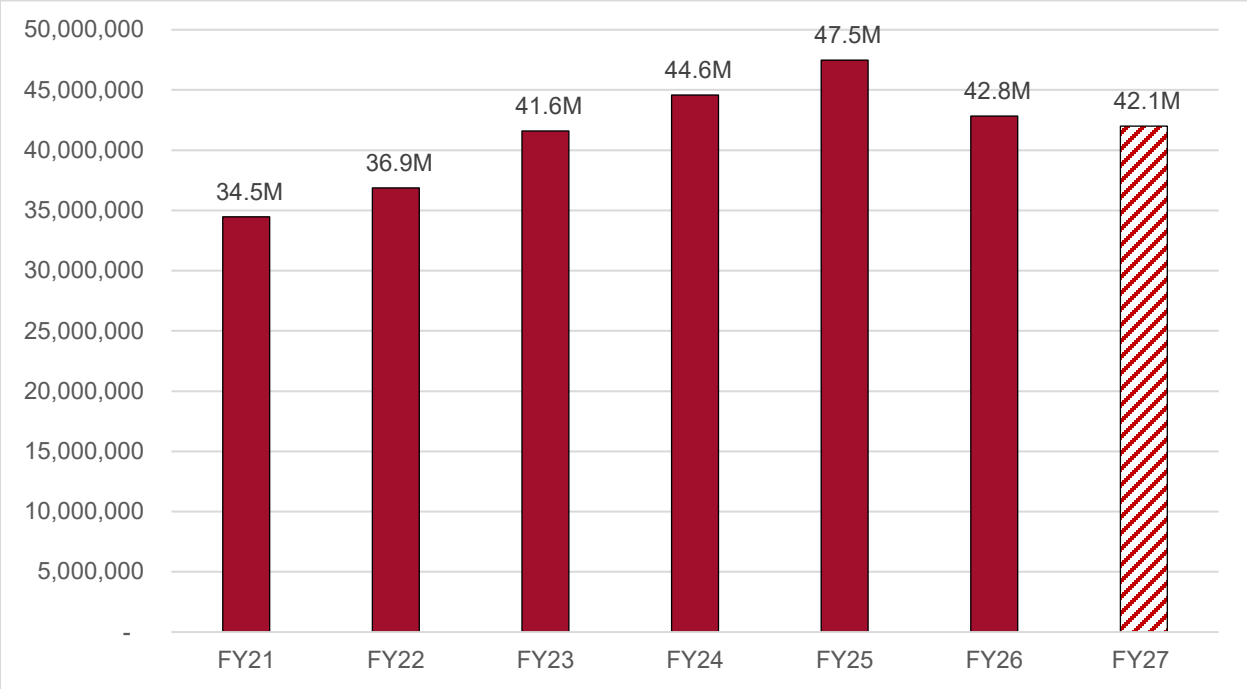
Campus	Course Code	Course Title	Format	Fee	Fee Basis
Vancouver Campus	H_D 406	Work and Family	Lecture	$30.00	Per enrollment
Vancouver Campus	H_D 497	Prof Preparation Seminar	Lecture	$30.00	Per enrollment
Vancouver Campus	MATH 251	Funds of Elementary Math I	Lecture	$14.00	Per enrollment
Vancouver Campus	MATH 252	Funds of Elemen Math II	Lecture	$10.00	Per enrollment
Vancouver Campus	MBIOS 304	Micro & Molecular Biol Lab	Lecture	$105.38	Per enrollment
Vancouver Campus	MBIOS 499	Special Problems	Independent Study	$32.50	Per unit
Vancouver Campus	MECH 101	Intro to Mechanical Engr	Lecture	$20.00	Per enrollment
Vancouver Campus	MECH 304	Intro to Electronic Circuits	Lecture	$25.00	Per enrollment
Vancouver Campus	MECH 309	Engineering Materials	Lecture	$15.00	Per enrollment
Vancouver Campus	MECH 310	Manufacturing Processes	Lecture	$35.00	Per enrollment
Vancouver Campus	MECH 402	Thermal Systems Design	Lecture	$30.00	Per enrollment
Vancouver Campus	MECH 405	IoT with Microcontrollers	Lecture	$25.00	Per enrollment
Vancouver Campus	MECH 568	Robotics	Lecture	$25.00	Per enrollment
Vancouver Campus	MECH 576	Adv Manufacturing Engineering	Lecture	$20.00	Per enrollment
Vancouver Campus	MGMT 485	Negotiation Skills	Lecture	$17.50	Per enrollment
Vancouver Campus	MIT 571	Pre-internship and Seminar	Lecture	$139.00	Per enrollment
Vancouver Campus	MIT 575	Internship and Seminar	Lecture	$139.00	Per enrollment
Vancouver Campus	NEUROSCI 333	Design in Neurosci Research	Laboratory	$25.71	Per enrollment
Vancouver Campus	NEUROSCI 405	Neuroanatomy Laboratory	Laboratory	$35.60	Per enrollment
Vancouver Campus	NEUROSCI 431	Prin of Neurophysiology Lab	Laboratory	$35.00	Per enrollment
Vancouver Campus	NURS_ADV 508	Diag Procedures for Prim Care	Lecture	$263.00	Per enrollment
Vancouver Campus	NURS_ADV 514	Primary Care Practicum 1	Laboratory	$1,065.00	Per enrollment
Vancouver Campus	NURS_ADV 538	Primary Care Practicum III	Laboratory	$1,000.00	Per enrollment
Vancouver Campus	NURS_ADV 540	NP Clinical Practicum	Independent Study	$50.00	Per enrollment
Vancouver Campus	NURS_ADV 559	DNP Project III	Lecture	$21.00	Per enrollment
Vancouver Campus	NURS_ADV 560	PMHNP Practicum II	Laboratory	$1,000.00	Per enrollment
Vancouver Campus	NURS_ADV 562	Adv Health Assess & Diagnoses	Lecture	$285.00	Per enrollment
Vancouver Campus	NURS_ADV 573	Rational Prescribing	Lecture	$168.00	Per enrollment
Vancouver Campus	NURS_ADV 576	Org Sys & Leadership I	Lecture	$251.00	Per enrollment
Vancouver Campus	NURS_ADV 582	PMHNP Internship	Internship	$1,000.00	Per enrollment
Vancouver Campus	PHYSICS 111	General Physics Lab	Laboratory	$30.00	Per enrollment
Vancouver Campus	PHYSICS 112	General Physics Lab II	Laboratory	$30.00	Per enrollment
Vancouver Campus	PHYSICS 211	Physics Lab for Sci and Engrs	Laboratory	$30.00	Per enrollment
Vancouver Campus	PHYSICS 212	Physics Lab for Sci & Engr II	Laboratory	$30.00	Per enrollment
Vancouver Campus	PSYCH 105	Introductory Psychology	Lecture	$30.00	Per enrollment
Vancouver Campus	SOE 101	Welcome to the Earth & Geology	Lecture	$6.33	Per enrollment
Vancouver Campus	SOE 110	Environment, Human Life, Sust	Lecture	$47.25	Per enrollment
Vancouver Campus	SOE 499	Special Problems	Independent Study	$15.00	Per unit
Vancouver Campus	SOE 516	Soil Process Earth's Crit Zone	Lecture	$30.00	Per enrollment
Vancouver Campus	SOE 592	Topics Envr & Nat Res Sciences	Lecture	$15.00	Per enrollment
Vancouver Campus	SOIL_SCI 368	Geographic Information Sys	Lecture	$37.00	Per enrollment
Vancouver Campus	SOIL_SCI 568	GIS Spatial Analysis	Lecture	$37.00	Per enrollment
Vancouver Campus	SPEC_ED 571	Reading for Diverse Learners	Lecture	$90.00	Per enrollment
Vancouver Campus	TCH_LRN 415	Student Teaching Internship	Lecture	$139.00	Per enrollment
Vancouver Campus	TCH_LRN 490	Pre-Intern Elem Ed Teachers	Laboratory	$139.00	Per enrollment
Count	**94**				

Facilities and Administrative Cost Recovery (F&A)

Facilities and Administrative Cost Recovery Funds (F&A)

Facilities and Administrative (F&A) cost recovery is a vital source of core funds that supports Washington State University's research infrastructure. These funds help cover the indirect costs of research, including the administrative and facility-related expenses necessary to sustain a robust and competitive research enterprise.

The allocation of F&A cost recovery funds across the WSU system is governed by **UPPM 40.30 – Policy for Allocating Facilities and Administrative Cost Recovery Funds**. Distribution decisions are informed through regular meetings between the Vice President for Research, the Provost, and the EVP/Chief Financial Officer, who together review collected revenues and evaluate requests for strategic support.

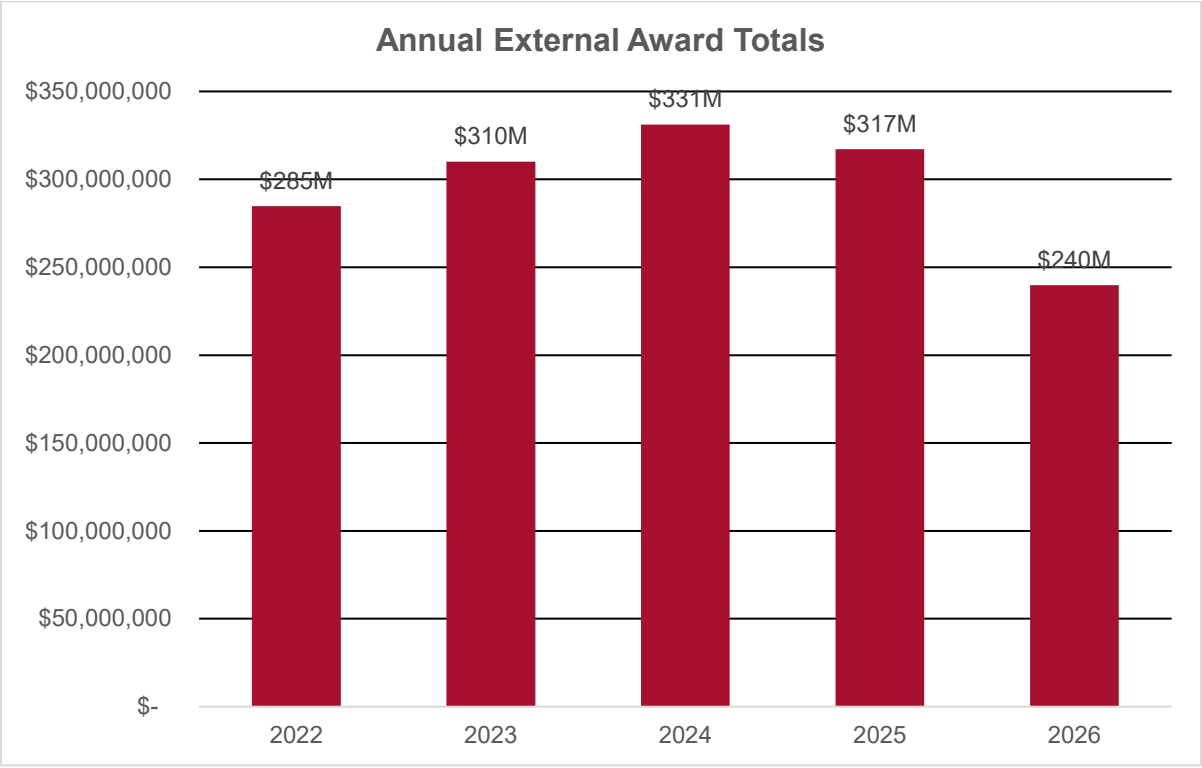


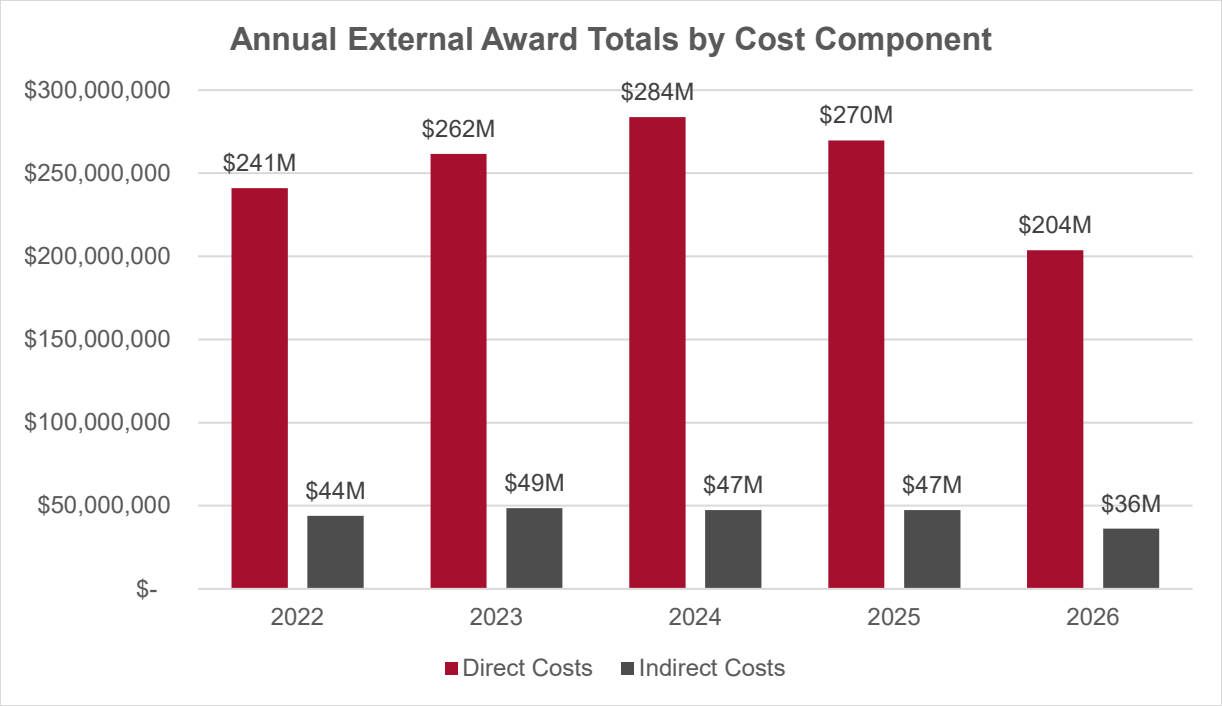
** FY21 through FY24 reflect actual F&A revenues recorded in the WSU Indirect Cost Recovery fund in Workday Finance. FY25 is the initial F&A budget based on prior year actuals. A contingency is budgeted to mitigate against unrealized revenues. Additional one-time funding allocations are made from carryforward funds set aside for strategic use.*

Recovery of F&A funds are generated through external awards that support research and other sponsored project activities. The required budget for most external awards includes two components: direct costs and indirect costs. Direct costs support salaries for personnel, key equipment and other material needs to directly complete the project. Indirect costs cover permanent facilities such as lab spaces, compliance mechanisms, award administration, large, shared equipment, etc., that is needed on an ongoing basis at the university. The indirect cost component is what becomes F&A revenues and, for federal awards, is based on a standard negotiated rate of 53% for on-campus activities and 26% for off-campus activities.

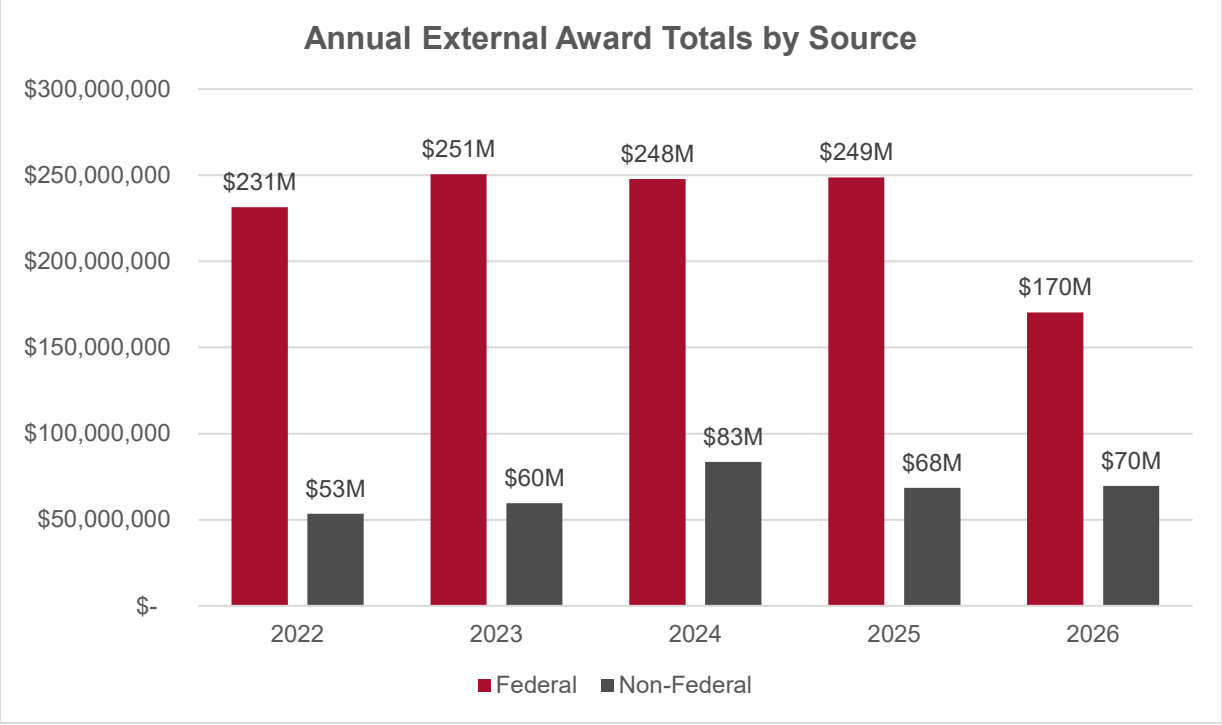
Institutions nationwide have been impacted by slowdowns in spending at key federal funding agencies. At WSU this has meant a decline in awards received by WSU in FY2026. Overall, the value of awards to WSU fell by 24% in FY2026 compared to FY2025.

This decline negatively impacts F&A revenues over the next several years because awards are, on average, spent down via reimbursement over 3.4 years.

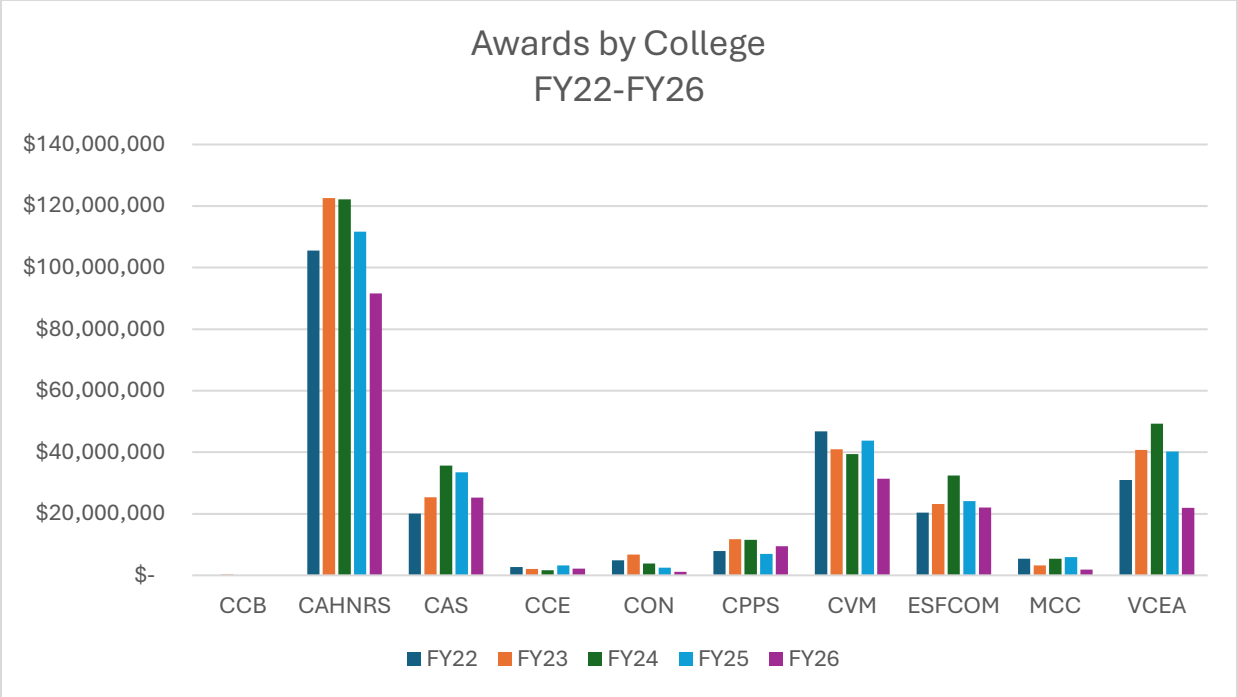




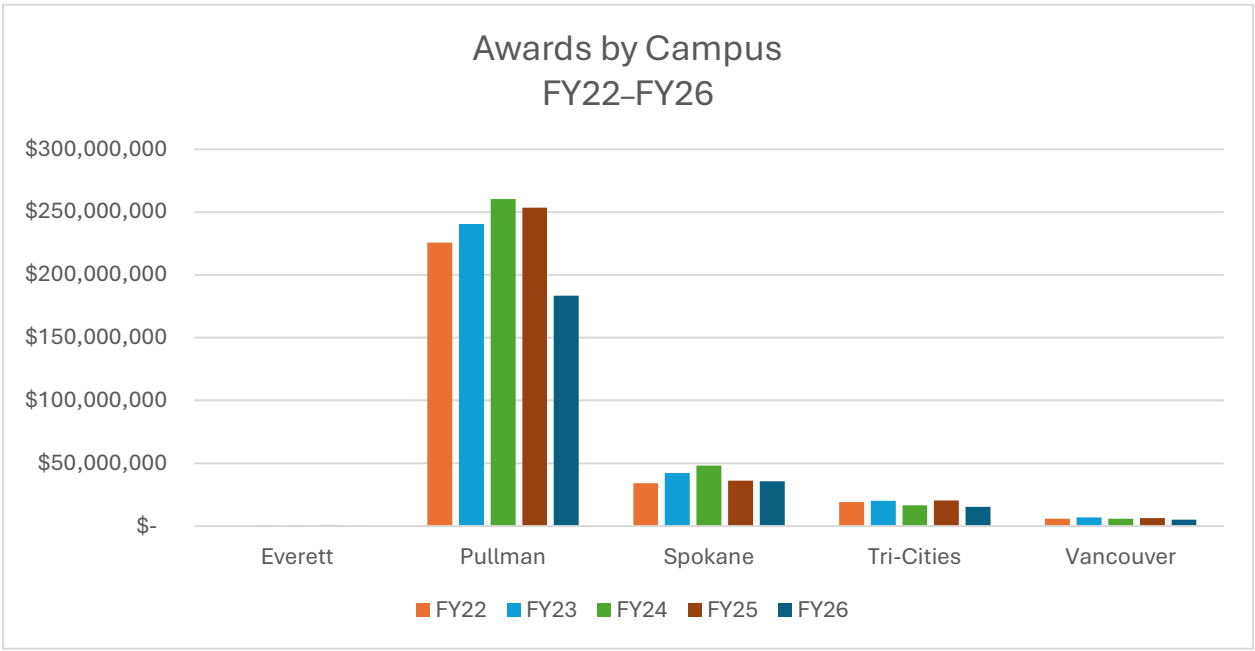
The indirect cost component of awards in FY2026 totaled $36.1M, a 24% decline from the FY2025 total of $47.4M.



Federal awards typically make up approximately 80% of all WSU awards. In FY26 federal awards totaled $170.2M, a 31.5% decline relative to FY25, and made up just 70% of the annual total. Non-federal awards totaled $69.5M, increasing 1.6% relative to FY25 annual total.



Total awards in FY26 were down relative to FY25 in all colleges except for CPPS, which increased by 35.6%. Declines in CAHNRS, VCEA, and CVM accounted for $50.8M (65.7%) of the overall drop in awards in FY26.



Pullman (including Extension) typically accounts for about 80% of WSU's total awards each year. In FY26, Pullman awards saw far sharper declines than the other campuses due to the density of PIs in Pullman. The drop accounted for $70.1M (90.6%) of the overall drop in awards in FY26.

Facilities and Administrative Cost Recovery	FY24 Actual F&A Allocations	FY25 Actual F&A Allocations	FY26 Actual F&A Allocations	FY27 Estimated F&A Allocations
College Distributions				
College of Agricultural, Human, and Natural Resource Sciences	3,059,355	3,263,058	3,242,355	
College of Arts and Sciences	2,190,387	2,219,095	2,229,933	
Carson College of Business	11,019	12,218	5,655	
Murrow College of Communication	118,380	112,924	70,468	
College of Education, Sport, and Human Sciences	225,870	133,444	87,595	**Allocations based on actual F&A Collections**
Voiland College of Engineering and Architecture	2,349,319	2,031,714	1,585,166	
College of Veterinary Medicine	2,462,672	1,830,092	2,029,775	
Elson S. Floyd College of Medicine	292,039	1,420,209	1,303,019	
College of Nursing	107,451	63,450	78,392	
College of Pharmacy and Pharmaceutical Sciences	695,687	723,612	747,811	
Total - College Distributions	**11,512,179**	**11,809,816**	**11,380,170**	**11,202,813**
Campus Distribution				
Spokane	4,150,894	2,747,944	2,585,627	**Allocations based on actual F&A Collections**
Tri-Cities	742,058	1,107,759	840,937	
Vancouver	789,805	734,244	642,080	
Everett	0	31,278	42,318	
Total - Campus Distributions	**5,682,757**	**4,621,225**	**4,110,962**	**4,080,046**
Other Academic Support				
Student Affairs	0	50,384	34,418	**Allocations based on actual F&A Collections**
International Programs	0	8,681	10,980	
Total - Other Academic Support	**0**	**59,065**	**45,398**	**44,000**
Office of Provost				
Provost's Office	242,262	145,000	145,000	145,000
Graduate School	0	813,812	820,597	812,258
Research Libraries	6,533,089	6,581,461	6,533,210	6,773,210
F&A Splits Distributions	0	99,973	112,641	112,000
Total - Office of the Provost	**6,775,351**	**7,640,246**	**7,611,448**	**7,842,468**
Office of Research				
Personnel & Operations	3,733,358	3,915,386	4,195,357	4,273,123
Matching for New Faculty Seed Grants	0	100,000	100,000	100,000
Office of Research - USAID replacement funds - Budget Hearings	0	202,667	0	0
Office of Research - Strategic Research SRIF	0	0	2,000,000	2,000,000
Office of Research - Dodgen Maintence Service Contract	0	0	0	230,000
Office of Research - Murdock Matching	0	150,000	150,000	150,000
Office of Research - Sherlock Cloud Services	0	0	0	250,000
Office of Research - Occ. Health Training - Animals	0	5,000	0	0
F&A Splits Distributions	0	223,590	120,834	152,000
Total - Office of Research	**3,733,358**	**4,596,643**	**6,566,191**	**7,155,123**
Finance & Operations				
General Operations	1,998,595	145,733	152,733	103,951
Sponsored Program Services	1,780,168	2,039,015	2,163,058	2,074,216
Environmental Health & Safety	935,069	649,406	770,570	461,899
Faculty Lab Cleanout	0	113,000	0	
Human Resource Services	44,431	41,731	41,731	41,731
Reserve for Future Uncollectible Revenue	0	75,000	0	75,000
Overspent Grant Account funds	0	791,460	0	0
F&A Splits Distributions	0	15,142	0	0
Total - Finance & Administration	**4,758,263**	**3,870,487**	**3,128,092**	**2,756,797**
External Affairs & Government Relations	**0**	**167,400**	**127,000**	**167,400**
Research Facilities Support	**3,969,062**	**4,049,062**	**4,049,062**	**4,049,062**
Salaries (MSI) and Benefits Pool	**3,605,862**	**4,302,826**	**4,779,242**	**4,818,291**
Reserve & Contingency	**7,068,595**	**7,290,120**	**2,736,404**	**0**
Grand Total	**47,105,427**	**48,406,888**	**44,533,969**	**42,116,000**
Recurring	42,653,418	47,474,681	44,223,307	42,116,000
One-Time	1,696,492	932,207	310,662	0
Grand Total	**44,349,910**	**48,406,888**	**44,533,969**	**42,116,000**

Auxiliary Enterprises

Auxiliary Enterprises

The University operates several self-supporting activities that provide goods and services to students, faculty, staff and the community. These entities generate revenue by charging fees directly tied to the cost of services provided, though these fees may not always fully cover the cost of the goods or services. While smaller scale business activities exist on other campuses, the majority of auxiliary enterprises are located on the Pullman Campus.

For the FY27 budget, unit summaries are provided for Cougar Athletics, Housing, Dining, Cougar Health Services, and Transportation Services. Included this year is the Board of Regents resolution from March 2026 requiring a one-time $20 million investment in Cougar Athletics. Funding to support Cougar Athletics cannot be from state or tuition funds and this support in FY27 will be sourced from other auxiliary enterprises and other central funding. The source is not core fund unit carryforward funds.

Several additional self-supporting enterprises – such as the Student Book Corporation (The Bookie), the Internal Medicine Program and the Sports Science Laboratory - are not included in this document, but will be incorporated for future reporting.

Other university activities that operate under a similar financial model are classified under "Sales and Services of Educational and Other" for income statement purposes. These include the Veterinary Teaching Hospital, the Creamery, animal science sales, and various revenue-generating programs within the College of Agricultural, Human, and Natural Resource Sciences (CAHNRS). As WSU continues to expand its budget reporting to reflect all fund sources, these operations will be described in greater detail.

Cougar Athletics FY27 Budget

(as presented to BOR in May 2026)

ATHLETIC REVENUE	FY27
Other Conference Distributions	2.0
Pac-12 Distribution	11.2
REVENUE ITEMS CONFERENCE/SETTLEMENT	**13.2**
Ticket Sales	6.2
Student Sports Pass	2.2
Annual Fund	10.0
Foundation Support	0.3
Strategic Giving (Excellence/Capital)	0.5
Program/Concessions	0.7
Other Revenue	3.1
REVENUE ITEMS WITH PROJECTED CHANGE	**23.0**
Endowments	1.0
NCAA Distribution	1.6
Royalties/Advertising	4.3
Student Fees - Debt Service	0.7
One Time Insitutional Support	20.0
Direct Institutional Support - $$$	4.5
REVENUE ITEMS WITH MINIMAL CHANGE	**32.1**
REVENUE BEFORE OFFSETS	**68.3**
Sports Camp Revenue	0.4
Direct Institutional Support - GE Waivers	3.6
Direct Institutional Supprt - ASC Waiver	2.5
Indirect Institutional Support	0.5
REVENUE ITEMS = EXPENSE	**7.0**
TOTAL REVENUE	**75.3**
ATHLETIC EXPENSE	
Scholarships	9.0
Compensation	26.5
Debt	9.8
TOTAL ADMINISTRATION	**45.3**
Recruiting	1.6
Team Travel	5.0
Equipment	1.2
Game Expenses	2.8
Student Athlete Payments	-
Medical Costs	1.7
Student Athlete Meals	0.9
TOTAL SPORTS PROGRAMS	**13.2**
Direct Admin Expense	1.5
DIRECT ADMIN EXPENSE	**1.5**
Guarantee Expense	1.0
Fund Raising/Marketing	1.1
Spirit Expense	0.2
Other Expense	6.0
TOTAL OTHER EXPENSE	**8.3**
EXPENSE BEFORE OFFSETS	**68.3**
Sports Camp Expense	0.4
Scholarships - GE Waivers	3.6
Direct Institutional Support - ASC Fee	2.5
Indirect Institutional Support	0.5
EXPENSE ITEMS = REVENUE	**7.0**
TOTAL EXPENSE	**75.3**
Net Approved Budget	**-**

FY27 brings a new era for WSU Athletics. As a foundational member of the new Pac-12, WSU enters a stable conference with renewed championship opportunities and national media exposure. At the same time, the second year of House settlement requires strategic decisions regarding rosters, scholarships, and revenue sharing.

Revenues

Revenue forecasts for FY27 are based on current contracts, historical sales, ongoing media discussions, and close collaboration with the Pac-12 conference. Ticket sales, contributions, and game-related revenues are based off the prior year's actuals, taking into consideration a shift in conference composition, the upcoming schedules, and continued opportunities for new engagement. While conference and NCAA distributions continue to be a primary revenue source, Athletics received a board approved $20 million of one-time funds to help offset conference distribution decreases and preserve the opportunity to be the premier institution in the new Pac-12. Ticket sales are projected to be the third highest resource category for FY27.

Expenses

The FY27 expense budget will continue to see changes in allocation to adapt to a post-House NCAA environment and a larger emphasis on revenue generation. Athletics is focused on marketing and fundraising to increase engagement, drive ticket sales and provide student-athlete revenue share. Finally, Athletics will have a decrease in the annual debt payment, as part of a bond refinancing in FY26.

Summary

While the overall college athletics landscape remains incredibly fluid, Athletics continues its commitment to budgetary expectations while monitoring potential impacts to current and future year budgets. In collaboration with the Executive Vice President for Finance and Administration, Athletics continues their series of budget monitoring and financial accountability measures and together will provide updates to the Board of Regents throughout the fiscal year. Athletics continues to gather key financial information about FY27 and presents this budget for approval based upon the latest information available.

Cougar Athletics FY26 Budget

(projected year end as of August 2026)

ATHLETIC REVENUE	Budget	Projected Year End	
Conference Distribution	27.4	27.8	*0.4*
Other Pac-12 Distributions	-	-	-
REVENUE ITEMS CONFERENCE RELATED	**27.4**	**27.8**	***0.4***
Ticket Sales	5.5	5.3	*(0.2)*
Student Sports Pass	2.4	2.1	*(0.3)*
Annual Fund	9.2	9.2	-
Foundation Support	0.3	0.2	*(0.1)*
Strategic Giving	0.5	2.2	*1.7*
Program/Concessions	0.7	0.5	*(0.2)*
Other Revenue	2.5	10.3	*7.8*
REVENUE ITEMS GAMEDAY RELATED	**21.1**	**29.8**	***8.7***
Endowments	1.0	1.1	*0.1*
NCAA Distribution	1.6	2.0	*0.4*
Royalties/Advertising	3.8	5.6	*1.8*
Student Fees - Debt Service	0.7	0.6	*(0.1)*
Other Institutional Support	10.0	10.0	-
Direct Institutional Support - $$$	4.5	4.5	-
REVENUE ITEMS CONTACTUAL OR MINIMAL CHANGE	**21.6**	**23.8**	***2.2***
REVENUE BEFORE OFFSETS	**70.1**	**81.4**	***11.3***
Sports Camp Revenue	0.4	0.5	*0.1*
Direct Institutional Support - GE Waivers	3.4	3.6	*0.2*
Indirect Institutional Support	0.5	0.5	-
REVENUE ITEMS = EXPENSE	**4.3**	**4.6**	***0.3***
TOTAL REVENUE	**74.5**	**86.0**	***11.5***
ATHLETIC EXPENSE			
Scholarships	9.5	9.0	*0.5*
Compensation	25.5	27.0	*(1.5)*
Debt	10.3	10.3	-
TOTAL ADMINISTRATION	**45.3**	**46.3**	***(1.0)***
Recruiting	1.6	1.9	*(0.3)*
Team Travel	4.4	5.5	*(1.1)*
Equipment	1.2	1.5	*(0.3)*
Game Expenses	2.5	3.1	*(0.6)*
Student Athlete Payments	-	5.4	*(5.4)*
Medical Costs	1.7	2.3	*(0.6)*
Student Athlete Meals	0.9	1.2	*(0.3)*
Bowl Expenses	-	1.2	*(1.2)*
TOTAL SPORTS PROGRAMS	**12.3**	**22.1**	***(9.8)***
Direct Admin Expense	1.8	1.6	*0.2*
DIRECT ADMIN EXPENSE	**1.8**	**1.6**	***0.2***
Guarantee Expense	2.0	2.0	-
Fund Raising/Marketing	1.3	1.3	-
Spirit Expense	0.2	0.2	-
Other Expense	7.3	7.9	*(0.6)*
TOTAL OTHER EXPENSE	**10.8**	**11.4**	***(0.6)***
EXPENSE BEFORE OFFSETS	**70.2**	**81.4**	***(11.2)***
Sports Camp Expense	0.4	0.4	-
Scholarships - GE Waivers	3.4	3.6	*(0.2)*
Indirect Institutional Support	0.5	0.5	-
EXPENSE ITEMS = REVENUE	**4.3**	**4.5**	***(0.2)***
TOTAL EXPENSE	**74.5**	**85.9**	***(11.4)***
Net Approved Budget	**-**	**0.1**	**0.1**

FY2026 closed on June 30, 2026. Athletics continues to work with University Finance and Eide Baley to close and review the final report for FY2026 in preparation for the Annual NCAA Agreed Upon Procedures report due January 15, 2027. The information in this report are the final projections as of August 6, 2026. While significant changes are not anticipated, the final numbers are subject to change as year-end entries are finalized.

Revenue

As of August 6, 2026, revenues are projected to exceed the approved FY26 budget. Conference distributions exceeded anticipated distributions. Increases of donated funds were recognized in FY26 reflected within the strategic giving increase. Unanticipated revenues from contractual buyout from departing staff also provided a significant revenue boost. Furthermore, the success of trademarks and licensing provided a boost in royalties. Conversely, ticket sales and concessions fell short of projections.

Expense

Investments were made on the expense side to match additional revenues. Resources were used as available for increases in student athlete meals, post season travel, and regular season travel pushing the sports program areas above the preliminary budget. Athletics remains committed to providing medical services for student-athletes which saw an increase. New in FY26, Athletics manages the finances and operation of Beasley Coliseum and Trademarks and Licensing, some of which off-set by revenue generated in those spaces, with that, there were increased operating expenses. Additional revenues from contractual buyouts were used to offset the cost of transitioning in new coaching staffs, team travel, medical, student athlete payments and personnel. Finally, expenses increased in camps, fundraising and excellence account expenses to match the revenue for those expenses.

Summary

FY26 brought significant change with the implementation of the House settlement and additions of Beasley Coliseum and Trademarks and Licensing. Athletics navigated the anticipated changes while working within available resources and preparing for additional shifts in the college athletic landscape.

Athletics continues to work with university finance in the closure of FY26 and will bring the final, audited, report to the Board of Regents when available.

Cougar Athletics Budget
5 Year Snapshot

(projected year end as of August 2026)

Washington State University						
REVENUES:	**FY22**	**FY23**	**FY24**	**FY25**	**FY26 Proj.**	**FY27 May BOR**
Ticket Sales	9.3	10.2	9.9	9.3	7.4	8.4
Contributions/Endowments	10.7	12.7	10.6	11.0	12.7	11.8
NCAA/Pac-12	38.7	35.9	50.0	27.7	29.8	14.8
Royalties/Advert/Sponsor	4.9	4.6	4.3	6.0	5.6	4.3
Institutional Support	-	2.4	2.4	14.5	14.5	27.0
Waivers/Student Fees	5.0	4.4	4.1	4.2	4.2	4.3
Other Revenue	6.4	8.9	8.0	10.8	11.8	4.7
Total Revenue	**75.0**	**79.0**	**89.3**	**83.4**	**86.0**	**75.3**
EXPENSES:						
Compensation	29.1	29.8	29.6	26.0	27.0	26.5
Scholarships	12.2	12.3	12.1	12.4	12.6	12.6
Sport Programs	13.2	16.8	16.4	16.8	22.1	13.2
Marketing/Fund Raising	1.5	2.6	1.5	1.3	1.3	1.1
Debt Payments	10.8	11.0	10.1	11.2	10.3	9.8
Direct Admin/Dues	3.6	4.6	6.3	2.0	1.6	1.5
Other Expenses	12.6	13.7	13.3	11.0	11.0	10.6
Total Expenses:	**83.0**	**90.9**	**89.3**	**80.7**	**85.9**	**75.3**
Net Income from Operations	**(8.0)**	**(11.9)**	**-**	**2.7**	**0.1**	**-**
Proceeds from Financing/Savings from Debt Refinance	**10.0**	**-**	**-**	**-**	**-**	**-**
Net Income After Financing	**2.0**	**(11.9)**	**-**	**2.7**	**0.1**	**-**

Cougar Athletics – Outstanding Revenue Bonds

(as of June 30, 2026)

As the university has done for other capital projects, Athletics borrowed external funds through general revenue bonds to fund strategic capital projects and to offset lost revenue due to COVID-19. In March of FY26, Athletics borrowed an additional $5 million of funding (GRB2026) to complete stadium upgrades that include new lights, new turf, and a new sound system. With GRB2026, GRB2013 and GRB2016 were refunded and issued with GRB2026. Athletics makes annual debt service payments of both principal and interest, with many of the payment obligations scheduled to go through 2035 and beyond. The annual debt schedule, related projects, outstanding principal, and date of maturity are provided below.

Total Annual Debt Service (Principal and Interest)					
Fiscal Year	GRB 2020A	GRB 2021	GRB 2023	GRB 2026 (GRB 2013 + GRB 2016)	Total Debt Service
2027	5,035,286.56	1,082,951.46	2,334,500	1,322,758	9,775,496.36
2028	5,032,573.78	1,082,951.46	2,329,625	1,838,850	10,284,000.24
2029	5,032,875.03	1,082,951.46	2,330,750	1,835,475	10,282,051.49
2030	5,028,391.71	1,082,951.46	2,332,500	1,839,100	10,282,943.17
2031	5,034,391.61	1,082,951.46	2,329,750	1,839,475	10,286,568.07
2032	5,033,908.51	1,082,951.46	2,332,250	1,841,475	10,290,584.97
2033	5,034,524.26	2,699,386.03	2,334,625	411,600	10,480,135.29
2034	5,036,750.06	2,696,022.75	2,336,625	411,600	10,480,997.81
2035	5,035,057.43	2,700,035.08	66,250	2,503,900	10,305,242.51
2036	5,031,350.73	2,701,222.46	66,250	2,506,700	10,305,523.19
2037	5,032,638.66	2,694,828.66	66,250	2,510,800	10,304,517.32
2038	5,033,363.33	2,696,167.91	66,250	2,511,100	10,306,881.24
2039	-	7,736,011.26	1,358,125	1,218,900	10,313,036.26
2040	-	10,490,346.51	-	-	10,490,346.51
2041	-	10,489,973.33	-	-	10,489,973.33
Total	60,401,112	51,401,703	20,283,750	22,591,733	154,678,298

Revenue Bonds	Project	Maturity	TIC	Principal	Payment
General Revenue Refunded Bonds 2020A	Southside GESA Field	10/1/2038	2.62%	51,255,000	Paid Annually by Athletics
General Revenue Refunded Bonds 2021	Operating Capital (COVID)	10/1/2040	2.91%	37,815,000	Paid Annually by Athletics
General Revenue Refunded Bonds 2023	Cougar Football Complex (Refunded)	4/1/2039	3.43%	16,270,000	Paid Annually by Athletics
General Revenue Refunded Bonds 2026	Fan Enhancement Project (New Issued FY26)	4/1/2031	2.37%	4,645,000	Paid Annually by Athletics
General Revenue Refunded Bonds 2026	Northside Gesa Field (Refunded GRB 2016)	10/1/2031	2.37%	6,855,000	Paid Annually by Athletics
General Revenue Refunded Bonds 2026	Cougar Football Complex (Refunded GRB 2013)	10/1/2038	2.99%	10,290,000	Paid Annually by Athletics
			Total	127,130,000	

Cougar Athletics – Internal Accumulated Cash Deficit

(as of June 30, 2026)

- Current Athletics Operating Cash Deficit is ($102M) as of June 30, 2026. This excludes positive cash balances in donated funds. Athletics has not increased the deficit in the last three fiscal years.

- The negative cash balance began in FY12 at ($2.25M) and has accumulated over the last 14 fiscal years.

- Year-end cash transfer
  - The Athletics year end cash deficit transfer is calculated by taking the cash balance of the eight Athletic funds as of June 30. The cash on hand amount is a single point in time and may vary from the annual budget report that is prepared on an accrual accounting basis due to timing of revenue receipts or expenditure payments.

  - The transfers are booked at year end to close the cash balance in athletics to zero and recorded as a due to the university obligation. At the start of the fiscal year, the transfers are reversed, so the cumulative cash deficit is properly recorded and tracked as an obligation of WSU Athletics.

- The Athletics Cash deficit has not had an impact on daily cash and liquidity, directly. However, there have been missed cash investment opportunities or missed opportunities for capital investments by other campus auxiliaries.

Cougar Athletics –
Internal Accumulated Cash Deficit Annual Transfer

(as of June 30, 2026)

Projected Cumulative Athletics Deficit for FY26	(81.0)	Million
Projected Cast Transfer (based on June 30, 2026 cash balances)		
Housing, Dining, and Other Self-Sustaining Auxiliaries	68.0	Million
Parking and Transportation	13.1	Million
Total Available to cover Athletics Deficit at June 30, 2026	**81.1**	**Million**

** All Numbers in Millions*	**FY24 Actuals**	**FY25 Actuals**	**FY26 BoR - May**	**FY26 Actuals**
Plant and Operations Cash Balance at 6/30	(102.0)	(102.0)	(102.0)	(102.0)
Capital Donation Balance at 6/30	34.1	26.7	24.5	20.9
Year End Buffer for Timing in Payments	0.0	0.0	(15.0)	0.0
Transfer at 6/30	(67.9)	(75.3)	(92.5)	(81.1)

Washington State University
Board of Regents

Support for FY27 Cougar Athletics Budget

Resolution # 260306-750

WHEREAS, RCW 28B.30.095, RCW 28B.30.100, and RCW 28B.30.150 establish that the governance and management of Washington State University (WSU) are vested in the Board of Regents of WSU (Board); and

WHEREAS, the Board has fiduciary responsibilities for oversight and stewardship of the University's financial affairs; and

WHEREAS, the University administration will develop a comprehensive operating budget for the fiscal year 2027 beginning July 1, 2026, and ending June 30, 2027, which aligns with the University's mission, strategic objectives, and expected revenue and expenditure; and

WHEREAS, the proposed budget will be reviewed and discussed by the Board and will include operating plans for all WSU System campuses, Extension Centers and statewide operations, University Auxiliary Enterprises, and system-wide initiatives; and

WHEREAS, the Board recognizes that a strong athletics program will enhance student recruitment, retention, school spirit, and the University's regional and national reputation; and

WHEREAS, the administration has provided information regarding the current financial needs of the University's athletics programs, including operational costs, compliance requirements, student-athlete support services, facilities maintenance, and competitive equity; and

WHEREAS, Cougar Athletics is projected to incur an estimated $20,000,000 budget shortfall for the 2027 fiscal year beginning on July 1, 2026;

NOW, THEREFORE, BE IT RESOLVED that the Board of Regents directs the President of WSU and the administration to provide financial support to the Cougar Athletics budget in an amount up to $20,000,000 for the 2027 fiscal year, with the understanding that this support applies to one fiscal year only, and that funding for the 2028 fiscal year and beyond will depend on increased Cougar Athletics revenues and enhanced fundraising to sustain the athletics operating budget;

BE IT FURTHER REOLVED the President or designee will present the FY27 Operating Budget to the Board for approval on May 18, 2026.

DATED this 6th day of March, 2026.

Chair, Board of Regents

Vice Chair, Board of Regents

HOUSING & RESIDENCE LIFE

	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Actuals	FY27 Projected
Revenues/Allocations					
Residence Halls	35,100,828	38,104,137	42,218,194	45,010,349	44,678,711
Apartments	9,855,271	10,163,242	10,628,156	10,545,400	11,145,427
Other Receipts	207,513	303,192	599,365	369,804	892,083
University Support	1,305,000	1,305,000	1,305,000	1,305,000	1,305,000
Total Revenues	46,468,612	49,875,571	54,750,715	57,230,553	58,021,221
Expenditures					
Salaries & Benefits	13,076,065	15,657,808	16,533,447	15,765,633	17,654,394
Wages & Overtime	1,908,284	2,018,783	1,666,964	2,123,776	2,584,108
Goods & Services	11,300,473	11,930,461	15,408,895	10,925,169	13,252,956
Perquisites	2,304,085	2,607,490	2,977,141	3,102,161	3,385,413
Debt	7,938,851	7,101,674	6,399,880	7,766,721	7,316,693
Administrative Fee	4,646,861	4,987,557	5,401,177	5,636,782	5,755,403
Division Support	34,829	22,050	47,651	3,922,733	3,887,054
Major Repairs	686,712	2,984,740	3,594,409	1,528,708	4,185,200
Total Expenditures	41,896,161	47,310,562	52,029,564	50,771,683	58,021,221
Net Income/Loss	**4,572,450**	**2,565,009**	**2,721,151**	**6,458,870**	**0**
Total FTE for Housing RL	298	307	313	329	318
Total Average Vacancies	53	41	34	24	30
# of Available Beds	5,302	5,302	5,413	5,413	5,413
# of Beds Filled	4,377	4,633	4,850	4,791	4,418
% of Occupancy	83%	87%	90%	89%	82%
# of Apartment Beds	1,841	1,841	1,841	1,841	1,841
# of Filled Beds	1,712	1,686	1,667	1,646	1,622
% of Occupancy	93%	92%	91%	89%	88%

Housing and Dining Rates are set considering operations of both units.

When separating the units to present discretely, overhead and administrative expenses allocations can overstate/understate financial performance of each unit.

Large increase in net income for FY26 is due to retained earnings savings earmarked for the Southside Renovation.

DINING SERVICES

	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Actuals	FY27 Projected
Revenues/Allocations					
Dining Revenue	21,702,508	23,628,729	26,013,923	27,176,065	26,389,998
Total Revenues	21,702,508	23,628,729	26,013,923	27,176,065	26,389,998
Expenditures					
Salaries & Benefits	3,915,425	4,785,857	5,191,727	7,165,296	7,763,396
Wages & Overtime	2,528,765	2,645,061	3,196,586	3,762,978	3,391,793
Cost of Goods Sold (COGS)	7,257,345	7,646,485	8,317,773	8,786,157	8,562,448
Goods & Services	3,098,262	3,187,542	3,177,546	3,885,326	3,157,310
Debt	1,825,369	1,948,672	1,889,107	41,000	71,090
Administrative Fee	2,170,251	2,176,579	2,551,496	2,611,015	2,553,889
Major Repairs	161,579	1,725,478	1,210,109	876,658	890,072
Total Expenditures	20,956,997	24,115,674	25,534,344	27,128,430	26,389,998
Net Income/Loss	**745,511**	**(486,945)**	**479,579**	**47,635**	**0**
Total FTE for Dining	86	88	92	91	93
Total Average Vacancies	27	16	9	10	9

Housing and Dining Rates are set considering operations of both units.

When separating the units to present discretely, overhead and administrative expenses allocations can overstate/understate financial performance of each unit.

COUGAR HEALTH SERVICES

	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Actuals	FY27 Projected
Revenues/Allocations					
Mandatory Fee	7,813,709	7,451,473	7,226,119	7,423,177	7,597,025
Medical Services	3,614,824	3,640,279	3,628,509	3,948,089	4,209,868
Other Receipts	648,575	1,251,755	-589,665	841,294	757,865
Interest Income	686,411	736,200	836,008	538,668	497,000
Total Revenues	12,763,519	13,079,707	11,100,971	12,751,228	13,061,758
Expenditures					
Salaries & Benefits	8,774,574	8,551,709	8,525,908	8,960,741	9,579,558
Wages & Overtime	200,148	201,387	149,563	210,688	169,379
Goods & Services	1,876,547	2,258,854	2,514,793	3,027,086	2,403,127
Debt	773,350	770,700	771,750	0	0
Administrative Fee	809,438	771,999	773,330	865,046	909,694
Total Expenditures	12,434,057	12,554,649	12,735,344	13,063,561	13,061,758
Net Income/Loss	**329,462**	**525,058**	**(1,634,373)**	**(312,333)**	**0**
Total FTE for Cougar Health Service	58	58	62	76	80
Total Average Vacancies	14	16	11	7	8
Patient Total Per Year	12,486	12,187	13,440	12,093	

	FY24 SEMESTER FEE	FY25 SEMESTER FEE	FY26 SEMESTER FEE	FY27 SEMESTER FEE
Student Rec Center Fee	168	175	191	201
Compton Union Fee	120	130	145	155
Cougar Health Services Fee	244	244	256	266
Chinook Fee	98	103	108	113

SRC, CUB, and CHS Fe is charged to all Pullman Students who are taking 7 credit hours or more

Chinook Fee is charged to all Undergraduate Pullman Students taking 7 credit hours or more

Housing & Dining System Rates

Housing & Dining System Residence Hall Pricing Structure Academic Year 2026-2027				
Pricing Tier	**Tier 1**	**Tier 2**	**Tier 3**	**Tier 4**
Base Cost	$12,155	$10,398	$9,522	$8,364
Percentage Increase	4.8%	4.8%	4.5%	4.5%
Hall Characteristics	Location, demand, amenities, age of construction or refurbishment	Room size/room type, location, demand, age of refurbishment	Semi-private bath, single, minifridge and external entrance	Room size, age of facility, lack of amenities, size, minimal refurbishment
Tier Assignments	Community Duncan Dunn, Global Scholars Hall, Northside, Olympia	Honors, McCroskey, Stimson	McEachern	Coman, Gannon Goldsworthy, Orton, Regents, Rogers, Scott, Stephenson, Stevens, Streit/Perham, Waller, Wilmer Davis

Sample Residence Hall Rate Comparisons Price increases vary by room type / amenities selected					
	2025-2026	**2026-2027**	**Dollar Increase**	**Percent Increase**	**Monthly Increase**
Tier 1 Room, double room, community bath	$11,604	$12,155	$551	4.7%	$61
Tier 1 Room, Single with private bath	13,504	14,455	951	7.0%	106
Tier 2 Room, Suite single with shared bath	11,927	12,798	871	7.3%	97
Tier 3 Room, Suite double, community bath	9,512	9,922	410	4.3%	46
Tier 4 Room, Double, community bath	8,004	8,364	360	4.5%	40

Housing & Dining System Rates Academic Year 2026-2027

Dining Plan Rates Academic Years 2025-26 and 2026-2027			
	Level 1	**Level 2**	**Level 3**
Meal Plan Base Cost	$1,100	$1,100	$1,100
Residential Meal Plan Dollars (RMP)	1,200	1,580	1,930
Total, Semester	2,300	2,680	3,030
Dollar Increase Per Semester	$150	$165	$185
Percent Increase Per Semester	6.9%	6.5%	6.5%
Total, Academic Year, 2026-2027	4,600	5,360	6,060
Total Academic Year, 2025-2026	4,300	5,030	5,690

Housing & Dining System, Academic Year 2026-2027 Single Student Apartment Pricing Structure			
	Tier 1	**Tier 2**	**Tier 3**
Single Student Apartments (SSA) – Price per Occupant Monthly	Chief Joseph	Nez Perce Chinook - Remodeled	Chinook Columbia
Base Cost, per unit	$ 769	$ 643	$ 563
Percentage Increase	4.0%	3.0%	3.0%

Apartment Pricing Structure and Rates Family / Graduate Apartments				
	Tier 1	**Tier 2**	**Tier 3**	**Tier 4**
Family / Graduate Apartments (Fam/Grad) – Price Per Unit Monthly	Yakama	Valley Crest	Steptoe	Kamiak Terrace
Base Cost, per unit	$ 1,168	$ 1,168	$ 1,037	$ 884
Percentage Increase	3.5%	3.5%	2.5%	2.5%

Sample Apartment Rate Comparisons (Monthly)				
	2025-2026	**2026-2027**	**Dollar Increase**	**Percent Increase**
SSA, Tier 1, 2 Bedroom, Furnished	$ 1,578	$ 1,640	$ 62	4%
SSA, Tier 3, 2 Bedroom, Unfurnished	1,134	1,178	44	4%
Fam/Grad, Tier 1, 2 Bedroom	1,012	1,050	38	3.8%
Fam/Grad, Tier 4, 3 Bedroom	862	880	18	2.0%

Transportation Services - Pullman Campus

	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Actuals	FY27 Projected
Revenues/Allocations					
Annual Permits	3,446,540	3,664,949	3,020,526	3,360,406	3,451,137
Short Term Parking	1,791,458	1,794,958	1,834,231	1,801,714	1,819,731
Enforcement	999,345	992,860	948,274	966,958	961,000
Event Parking	566,911	546,123	357,741	495,879	500,000
Other Income	187,469	505,410	2,061,621	3,550,302	2,791,848
Total Revenues	6,991,723	7,504,300	8,222,393	10,175,259	9,523,717
Expenditures					
Salaries, Wages, & Benefits	1,571,602	1,644,066	1,691,458	1,719,074	1,798,146
Goods & Services	1,290,691	1,322,159	2,452,719	2,962,798	3,025,193
Maintenance	986,228	1,929,349	514,085	1,415,397	1,200,000
Admin Fee	554,235	531,464	555,326	548,823	581,784
Debt Service	698,200	697,250	0	-	0
Snow Removal	217,119	160,701	163,478	32,746	160,000
Total Expenditures	5,318,075	6,284,989	5,377,066	6,678,837	6,765,123
Net Income/Loss	**1,673,648**	**1,219,311**	**2,845,327**	**3,496,422**	**2,758,594**
Total FTE for Transportation	16	16	15	15	15
Total Average Vacancies	0	0	1	1	0
# of Available Spaces - Pullman	8,260	8,260	8,169	8,169	8,169
# of Annual Permits Sold	8,786	8,215	7,866	7,856	7,900

Transportation Services - Pullman Campus

Annual Permits

Zone	FY23	FY24	FY25	FY26	FY27
Orange	$ 853.60	$ 892.01	$ 981.21	$ 1,008.68	$ 1,035.91
Green	$ 607.20	$ 634.52	$ 697.98	$ 717.52	$ 736.89
Crimson	$ 420.20	$ 439.11	$ 483.02	$ 496.54	$ 509.95
Yellow	$ 360.80	$ 377.04	$ 414.74	$ 426.35	$ 437.86
Red	$ 279.40	$ 291.97	$ 321.17	$ 330.16	$ 339.07
Gray	$ 284.90	$ 297.72	$ 327.49	$ 336.66	$ 345.75
Blue	$ 159.50	$ 166.68	$ 183.35	$ 188.48	$ 193.57
Commercial	$ 1,202.30	$ 1,256.40	$ 1,382.04	$ 1,420.74	$ 1,459.10
Motorcycle	$ 96.80	$ 101.16	$ 111.27	$ 114.39	$ 117.48

Daily Permits

Zone	FY23	FY24	FY25	FY26	FY27
Orange	$ 13.20	$ 13.79	$ 15.17	$ 15.59	$ 16.01
Day	$ 13.20	$ 13.79	$ 15.17	$ 15.59	$ 16.01
Green	$ 8.80	$ 9.20	$ 10.12	$ 10.40	$ 10.68
Crimson	$ 8.80	$ 9.20	$ 10.12	$ 10.40	$ 10.68
Yellow	$ 5.50	$ 5.75	$ 6.32	$ 6.50	$ 6.68
Red	$ 3.30	$ 3.45	$ 3.79	$ 3.90	$ 4.01
Gray	$ 6.60	$ 6.90	$ 7.59	$ 7.80	$ 8.01
Blue	$ 2.20	$ 2.30	$ 2.53	$ 2.60	$ 2.67
Commercial	$ 22.00	$ 22.99	$ 25.29	$ 26.00	$ 26.70
Motorcycle	$ 2.20	$ 2.30	$ 2.53	$ 2.60	$ 2.67

Hourly

Zone	FY23	FY24	FY25	FY26	FY27
Hourly **	$ 3.00	$ 3.50	$ 4.00	$ 4.00	$ 4.22

**Maximum amount

University Advancement & WSU Foundation

University Advancement & WSU Foundation

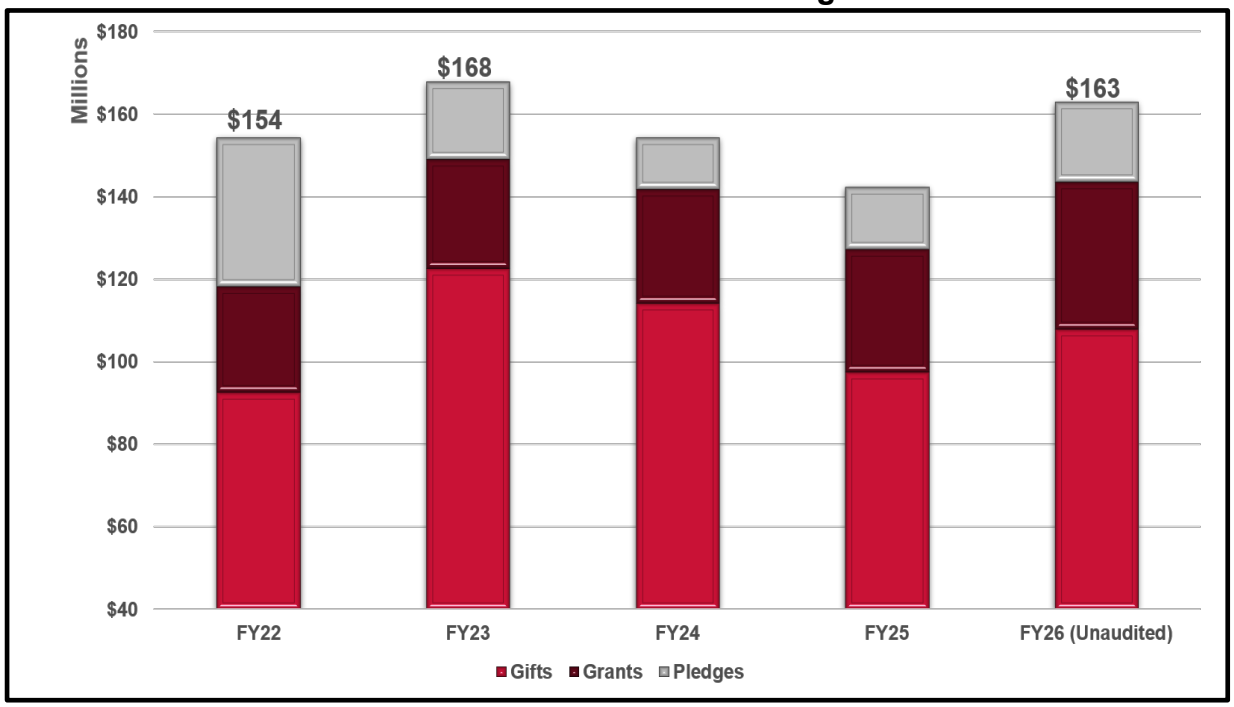
The WSU Foundation was organized and incorporated in 1979 for the purpose of stimulating voluntary private support from alumni, parents, friends, corporations, foundations, and others for the sole and exclusive benefit of the University. The Foundation exists to raise and manage private resources to support the mission and priorities of the University, provide opportunities for students, and create a margin of institutional excellence unattainable with state funds alone. The Foundation is dedicated to assisting the University in building an endowment to serve the University's mission and addressing, through financial support, academic access and offerings, strategic initiatives, and other priorities of the University.

The Foundation exists for the sole and exclusive benefit of the University, yet its organization and operations are separate and distinct from the University and the Foundation is neither an agency of the state nor its functional equivalent as evidenced by factors, including, but not limited to, the following: (i) it was independently incorporated as a Washington nonprofit corporation without legislative direction or governmental action; (ii) it has an independent governing board; (iii) it is recognized as a tax-exempt organization under Section 501 (c)(3) of the Internal Revenue Code and a public charity under Sections 509(a)(1) and 170(b)(l)(A)(iv) of the Internal Revenue Code; (iv) its role of raising and managing private support is not an inherently governmental function and as such its operations are not subject to state laws applicable to a state agency or its functional equivalent; (v) its financial reporting does not reflect an affiliate status with the University since the University has no control of the Foundation by way of ownership, management, or contract.

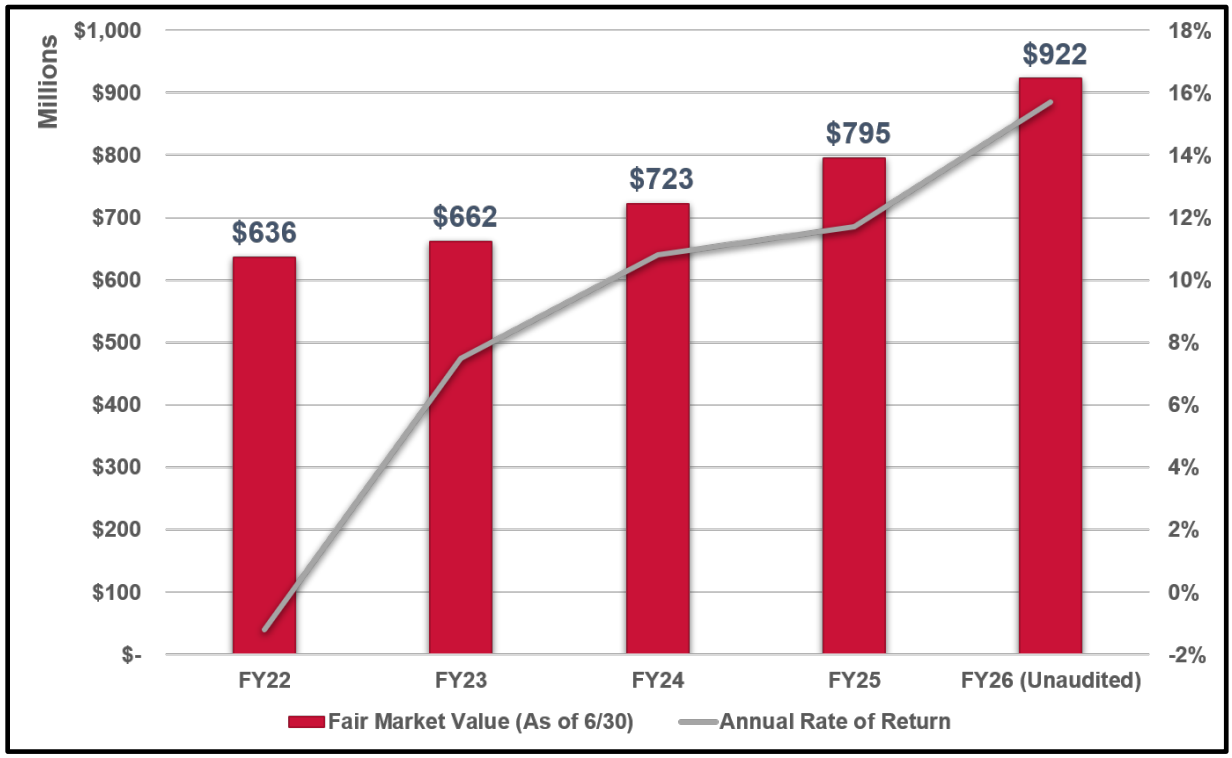
In FY26, the Foundation and University administration began reinvesting endowment distributions back into the endowment if those funds have been held by the University for more than 24 months. Nearly $5 million has been reinvested in FY26. Reinvestment will grow the value of the endowment and allow the Foundation to earn a share upon redistribution. The Foundation and University Treasury have implemented a process by which University units may request an exception from the reinvestment to support expected expenditures within the next 12 months. Units will have an opportunity to hold funds if there is an immediate expected need. This new process will be initiated annually.

The fundraising totals for FY26 were $163 million, exceeding the prior year of $142 million, a 14.8% increase over FY2025. The total value of the endowment reached $922 million as of June 30, 2026, and the endowment assets returned 15.7% for the year. The Washington State University Foundation Consolidated Endowment Fund has grown by more than $286 million in the prior five years and is now $922 million.

WSU Foundation Fundraising



Market Value and Annual Rate of Return – WSU Consolidated Endowment



More information, including a set of Frequently Asked Questions, regarding the WSU Foundation may be found on the web.

Spendable Endowment Distributions	FY23 Total	FY24 Total	FY25 Total	FY26 Total
Colleges				
College of Agricultural, Human, and Natural Resource Sciences	4,999,611	5,256,586	5,433,188	5,695,656
College of Arts and Sciences	2,930,236	3,290,592	3,460,305	3,684,260
Carson College of Business	2,509,037	2,621,493	2,709,136	2,954,011
Murrow College of Communication	262,687	276,609	287,531	308,967
College of Education, Sport and Human Sciences	512,353	559,934	636,516	688,475
Voiland College of Engineering and Architecture	2,779,477	2,970,588	3,080,951	3,245,769
College of Veterinary Medicine	2,522,944	2,667,943	3,093,166	3,558,801
Elson S. Floyd College of Medicine	143,370	175,981	214,708	277,963
College of Nursing	326,534	361,757	382,223	423,337
College of Pharmacy and Pharmaceutical Sciences	537,230	569,236	587,811	623,604
Colleges - TOTAL	**17,523,478**	**18,750,719**	**19,885,537**	**21,460,843**
Campuses				
Pullman				
Pullman Chancellor's Office	129,013	162,472	52,612	0
Pullman - SUBTOTAL	**129,013**	**162,472**	**52,612**	**0**
Everett	5,588	12,760	42,125	59,697
Global Campus	4,510	4,684	4,828	5,009
Spokane - Administrative Support Units	19,894	22,991	25,475	28,139
Tri-Cities	185,294	201,423	221,213	240,662
Vancouver	330,979	358,317	377,047	393,185
Campuses - Excluding Pullman - SUBTOTAL	**546,266**	**600,174**	**670,689**	**726,692**
Campuses -TOTAL	**675,279**	**762,646**	**723,301**	**726,692**
Academic Support				
Provosts Office	670,292	713,392	841,537	881,890
Libraries	159,461	171,241	188,362	206,167
Student Affairs - Pullman	215,565	228,733	244,324	256,623
Graduate School	126,328	144,345	151,407	163,827
International Programs	22,421	23,246	23,642	24,511
Enrollment Management	2,424,957	2,553,712	2,754,734	2,914,462
Academic Support - TOTAL	**3,619,024**	**3,834,668**	**4,204,007**	**4,447,480**
Administration				
Presidential Units	99,517	75,693	50,951	106,751
Office of Research	1,579	1,646	1,665	1,718
Office of External Affairs and Government Relations	-	-	-	-
University Development	10,034,656	10,666,761	11,226,562	12,037,050
University Marketing and Communications	16,165	17,991	18,315	18,876
Cougar Athletics	895,909	953,359	1,003,544	1,090,368
Administration - TOTAL	**11,047,826**	**11,715,450**	**12,301,037**	**13,254,762**
Finance & Operations				
Facilities	0	1,575	0	0
Central (General Expense and Unallocated)	759,658	786,738	800,374	823,009
Finance Operations	1,332	0	1,438	1,503
Public Safety and Business Operations	0	0	0	0
Business and Financial Services	0	0	0	0
Information Technology	0	0	0	0
Human Resource Services	0	0	0	0
Finance & Operations - TOTAL	**760,990**	**788,313**	**801,812**	**824,512**
Spendable Endowment Distributions	**33,626,597**	**35,851,796**	**37,915,693**	**40,714,291**

WSU Foundation-University Advancement

Budget Sources	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Actual	FY26 $ Variance	FY26 % Variance	FY27 Budget	$ Change in Budget	% Change in Budget
Excellence Fund	$ 1,174,809	$ 153,847	$ 90,000	$ 304,422	214,422	238.2%	$ 175,000	$ 85,000	94.4%
Advancement Fee - 5% on Gifts	3,076,742	2,929,751	3,062,000	3,838,975	776,975	25.4%	3,250,000	188,000	6.1%
Endowment Management Fee - 1.5% Annually	9,901,415	10,449,884	10,476,533	11,178,419	701,886	6.7%	11,892,414	1,415,881	13.5%
WSU Foundation Specific Endowment Distributions	242,046	245,272	252,068	252,770	702	0.3%	269,992	17,924	7.1%
Sublease of Town Centre	0	0	0	0	0		67,596	67,596	
WSU Foundation-Generated Revenue	14,395,012	13,778,754	13,880,601	15,574,586	1,693,985	12.2%	15,655,002	1,774,401	12.8%
Campaign 2.0 Funding	1,584,400	1,724,906	1,489,000	1,746,149	257,149	17.3%	1,800,000	311,000	20.9%
University Salary Support Net of Budget Reductions	2,532,325	2,599,792	2,620,580	2,634,453	13,873	0.5%	2,665,856	45,276	1.7%
Employee Benefit Support	1,498,127	1,638,154	1,450,000	2,158,337	708,337	48.9%	1,637,434	187,434	12.9%
One-time - Fund Balance Utilization	0	0	0	0	0		0	0	
Sublease of Town Centre	71,334	72,601	71,334	38,180	(33,154)	-46.5%	0	(71,334)	-100.0%
Total Support from WSU	5,686,186	6,035,453	5,630,914	6,577,119	946,205	16.8%	6,103,290	472,376	8.4%
Total WSU Foundation Sources	20,081,198	19,814,207	19,511,515	22,151,705	2,640,190	29.0%	21,758,292	2,246,777	11.5%
Budget Uses									
Foundation Salaries & Benefits									
Advancement Administration - Mike Connell	1,120,054	865,195	847,451	1,560,016	712,565	84.1%	2,028,299	1,180,848	139.34%
Advancement Administration (combine with CEO budget)	0	807,805	825,962	0	(825,962)	-100.0%	0	(825,962)	-100.00%
Advancement Innovation and Business Intelligence (consolidate to Advancement Operatio	1,406,353	1,524,056	1,513,383	0	(1,513,383)	-100.0%	0	(1,513,383)	-100.00%
Advancement Financial Services	1,760,892	1,327,019	1,298,197	1,270,644	(27,553)	-2.1%	803,984	(494,213)	-38.07%
Central Development Units (consolidate to Campaign Development)	2,077,585	1,944,242	1,940,006	0	(1,940,006)	-100.0%	0	(1,940,006)	-100.00%
Constituent Development Units (Advancement Operations)	1,243,975	1,274,919	1,228,190	4,527,582	3,299,392	268.6%	4,968,350	3,740,160	304.53%
Corporate Engagement	0	0	0	493,235	493,235		546,323	546,323	
Donor Engagement and Communication (Campaign Development)	1,124,012	910,838	898,844	1,605,746	706,902	78.6%	1,628,371	729,527	81.16%
Principal Giving	661,926	683,330	640,141	700,765	60,624	9.5%	725,274	85,133	13.30%
Campaign (consolidate to Campaign Development)	367,353	526,385	503,747	0	(503,747)	-100.0%	0	(503,747)	-100.00%
Modernization Fees (1% of Salaries)	39,468	44,921	44,837	60,860	16,023	35.7%	50,000	5,163	11.52%
Salaries Total	9,801,618	9,908,710	9,740,759	10,218,848	478,089	4.9%	10,750,601	1,009,842	10.37%
Benefits - Calculated at 32%	2,945,028	2,933,341	3,147,230	3,093,918	(53,312)	-1.7%	3,267,878	120,648	3.83%
Total Salaries and Benefits	12,746,646	12,842,051	12,887,989	13,312,766	424,777	3.3%	14,018,479	1,130,490	8.77%
Operations and Constituency Support									
Advancement Administration - CEO	1,399,233	714,712	887,574	2,150,386	1,262,812	142.3%	1,727,040	839,466	94.6%
Advancement Administration (combine with CEO budget)	857,102	702,308	838,408	0	(838,408)	-100.0%	0	(838,408)	-100.0%
Advancement Innovation and Business Intelligence (consolidate to Advancement Operatior	690,414	736,192	1,048,291	0	(1,048,291)	-100.0%	0	(1,048,291)	-100.0%
Advancement Financial Services	754,917	559,991	550,555	771,153	220,598	40.1%	613,765	63,210	11.5%
Central Development Units (consolidate to Campaign Development)	778,228	738,658	815,091	0	(815,091)	-100.0%	0	(815,091)	-100.0%
Constituent Development Units (Advancement Operations)	194,381	171,388	279,565	1,711,674	1,432,109	512.3%	1,345,160	1,065,595	381.2%
Corporate Relations	0	0	0	95,273	95,273		104,600	104,600	0.0%
Donor Engagement and Communication (Campaign Development)	1,111,323	388,794	594,671	757,975	163,304	27.5%	893,046	298,375	50.2%
Principal Giving	55,898	46,573	60,187	27,723	(32,464)	-53.9%	56,202	(3,985)	-6.6%
Campaign (consolidate to Campaign Development)	568,262	33,126	231,084	0	(231,084)	-100.0%	0	(231,084)	-100.0%
Total Operations Budget	6,409,758	4,091,742	5,305,426	5,514,184	208,758	3.9%	4,739,813	(565,613)	-10.7%
Constituency Support - to WSU for Advancement Activities	2,552,482	2,550,294	2,645,925	2,695,113	49,188	1.9%	3,000,000	354,075	13.4%
Constituency Support - to WSU for Campaign Activities	62,994	173,778	307,195	0	(307,195)	-100.0%	0	(307,195)	-100.0%
Total Constituency Support - to WSU for all Advancement Activities	2,615,476	2,724,072	2,953,120	2,695,113	(258,007)	-8.7%	3,000,000	46,880	1.6%
Total WSU Foundation Uses	21,771,880	19,657,865	21,146,535	21,522,063	375,528	1.8%	21,758,292	611,757	2.9%
Annual Surplus/(Loss)	(1,690,682)	156,343	(1,635,020)	629,642	2,264,662		0	1,635,020	
Adjusted Annual Surplus/(Loss)									
Beginning WSU Fund Balance	7,397,187	5,706,505	5,862,848	4,227,827			4,857,469		
Projected Ending WSU Fund Balance	$ 5,706,505	$ 5,862,848	$ 4,227,827	$ 4,857,469			$ 4,857,469		

FY26 WSU Foundation Constituency Support - Actual

	Advancement Support	FTE Support	
Colleges			
College of Agricultural, Human, and Natural Resource Sciences	$ 238,596	2.0	
College of Arts and Sciences	196,657	1.5	
Carson College of Business	252,206	2.0	
Murrow College of Communication	182,143	1.0	
College of Education, Sport and Human Sciences	141,386	1.0	
Voiland College of Engineering and Architecture	226,514	1.5	
College of Veterinary Medicine	225,460	2.0	
Elson S. Floyd College of Medicine	107,673	1.0	
College of Nursing	69,266	0.5	
College of Pharmacy and Pharmaceutical Sciences	67,071	0.5	
Colleges - TOTAL	**1,706,972**	**13.0**	
Campuses			
Everett	52,828	0.5	
Global Campus		0.5	
Spokane - Administrative Support Unit	157,442	1.0	
Tri-Cities	123,393	1.0	
Vancouver	168,671	1.5	
Campuses -TOTAL	**502,334**	**4.5**	
Academic Support			
Provosts Office	100,862	1.0	Art Museum and Honors College - .5 Each Position
Student Affairs - Pullman	49,948	0.5	
Libraries	48,828	0.5	
Graduate School	63,603	0.5	
Academic Support - TOTAL	**263,241**	**2.5**	
Administration			
Cougar Athletics	222,566	2.0	
Administration - TOTAL	**222,566**	**2.0**	
FY26 WSU Foundation Constituency Support	**2,695,113**	**22.0**	

Constituency support - FY20 to FY26						
FY20	**FY21**	**FY22**	**FY23**	**FY24**	**FY25**	**FY26**
1,633,622	1,766,345	2,198,605	2,520,926	2,615,476	2,953,120	2,695,113
$ Change	132,723	432,260	322,321	94,550	337,644	(258,007)
% of change	8%	24%	15%	4%	13%	-9%

Carryforward Funds & Retained Earnings

Unit Fund Balances – Carryforward & Retained Earnings

At the close of each fiscal year, the Budget Office calculates funds carried forward and funds in deficit. For core fund budgets, units have retained budget dollars not expended and have been able to accumulate these funds. For non-core funds, units have retained earnings which represents revenue not expended within a fiscal year. Units that have expended above budget allocations and over actual revenue received carry forward deficit amounts.

To manage the University's overall working capital, a requirement is in place for review and approval of all uses of unit fund balances and there is no blanket authorization granted for use of these funds. Units requesting use of carryforward funds should contact the chancellor, vice president or dean to advance the reason for use. The Provost and EVP/CFO will review each request on a case-by-case basis and will approve or deny requests based on strategic or critical needs. Recurring use of these one-time resources creates an unsustainable structural budget deficit.

In FY26 a carryfoward surtax was implemented on core funds. The surtax calculation considered funds carried forward compared to core funds budget and assessed the surtax in a progressive manner; therefore, the more carryforward as compared to core funds budget, the more surtax a unit received. For FY26, all F&A funds were removed from the calculation. Units in deficit do not receive a surtax. The illustration below shows the calculation of the Provost's Office surtax before F&A Funds were exempt:

Carryforward Assessment					
Provosts Office				Tax Rate	Tax
FY26 Core Funds Budget for Surtax Calculation			19,144,762		
FY26 Core Funds Carryforward for Surtax Calculation			8,908,621		
Untaxed Carryforward	5%	$	957,238	0.0%	$ -
Amount taxed on Tier 1 (carryforward <> 5%-10% of budget)	10%	$	957,238	5.0%	$ 47,862
Amount taxed on Tier 2 (carryforward <> 10%-20% of budget)	20%	$	1,914,476	10.0%	$ 191,448
Amount taxed on Tier 3 (carryforward <> 20-50% of budget)	50%	$	5,079,669	15.0%	$ 761,950
Amount taxed on Tier 4 (carryforward > 50% of budget)		$	-	20.0%	$ -
Total taxed		$	8,908,621		$ 1,001,260
					11.24%

The total surtax resulted in just over $11M returned to central to better manage working capital and address institutional priorities. As part of the University's ongoing efforts to address strategic priorities and critical institutional needs, the FY26 carryforward surtax balance has been allocated to support one-time investments and mitigate significant operational challenges across the institution. After careful review and discussion with University leadership, the following allocations were made:

- **$4.9 million to the College of Arts and Sciences** to reduce outstanding **legacy debt obligations at the start of the 2026 fiscal year**, improving the college's long-term financial sustainability and strategic flexibility.

- **$2.9 million to Spokane Administration** to reduce **outstanding legacy debt obligations**. Substantial work is underway to balance the budget for this unit and continue reducing the remainder of the legacy debt.

- **$2.0 million to the College of Agricultural, Human, and Natural Resource Sciences (CAHNRS)** to support the **Creamery Revitalization Project**, an important investment in student learning, outreach, and program sustainability.

- **$110,000 to Public Safety** to reimburse **overtime expenses** for officers incurred during the fiscal year.

- **$246,000 to Enrollment Management** to support new investments in key enrollment initiatives, including:
    - Financial aid leveraging efforts to improve recruitment and enrollment outcomes.
    - Implementation of the **College Vine autonomous recruiting tool** to enhance prospective student engagement and recruitment activities

A balance of approximately **$880,000** will be used to mitigate revenue shortfalls from the 2026 fiscal year end and provide additional funding to support marketing for enrollment. The FY27 carryforward surtax will be calculated and implemented in September 2026.

The prior year's deficit for the Elson S. Floyd College of Medicine was mitigated by a transfer of $25M in core and non-core balances in the Global Campus. The College of Medicine ended the 2026 fiscal year with a much-reduced deficit, but this requires additional management including budget work for the WSU Health entity.

A minimum requirement of financial health is an expectation to have 90 days of cash on hand available. For core funds, the University is below that at 84 days as of June 30, 2025. Non-Core funds move the calculation to 141 days, but those funds include donated funds that are not as fungible as other cash. Removing those funds drops the days cash on hand across all funds to 76 days. The Cougar Athletics debt was not included in the prior year's analysis of cash on hand.

FY27 Carryforward and Retained Earnings

	Actuals		
	Core Funds	Non-Core Funds	Total
Colleges			
College of Agricultural, Human, and Natural Resource Sciences	34,760,590	49,333,532	84,094,122
College of Arts and Sciences	1,060,006	22,597,761	23,657,767
Carson College of Business	4,714,392	16,769,589	21,483,981
Murrow College of Communication	251,749	(1,558,316)	(1,306,568)
College of Education, Sport and Human Sciences	2,717,379	4,387,328	7,104,707
Voiland College of Engineering and Architecture	6,180,888	24,211,680	30,392,568
College of Veterinary Medicine	6,657,696	23,216,415	29,874,112
Elson S. Floyd College of Medicine	(673,684)	173,861	(499,822)
College of Nursing	1,478,216	2,355,655	3,833,872
College of Pharmacy and Pharmaceutical Sciences	1,641,595	4,513,778	6,155,373
Colleges - Total	**58,788,827**	**146,001,282**	**204,790,109**
Campuses			-
Everett	1,560,203	820,391	2,380,594
Global Campus	1,262,063	23,041,951	24,304,014
Spokane Administrative Support Units	(4,726,167)	(1,196,499)	(5,922,666)
Tri-Cities	12,914,590	13,345,645	26,260,236
Vancouver	20,589,969	18,205,088	38,795,057
Campuses - Total	**31,600,657**	**54,216,577**	**85,817,234**
Academic Support			
Provosts Office	11,073,391	7,535,032	18,608,422
Libraries	3,457,427	1,311,302	4,768,730
Student Affairs	3,591,768	46,431,155	50,022,923
Graduate School	1,390,675	1,921,244	3,311,919
International Programs	190,059	(5,047,700)	(4,857,641)
Enrollment Management	2,119,035	6,591,115	8,710,151
Academic Support - Total	**21,822,356**	**58,742,149**	**80,564,504**
Administration			
Presidential Units	2,210,503	3,564,382	5,774,885
Office of Research	366,396	21,912,563	22,278,959
Office of External Affairs and Government Relations	652,775	84,594	737,369
University Development	1,067,560	8,754,464	9,822,024
University Marketing and Communications	584,221	(314,882)	269,339
Athletics [1]	91,481	(90,353,774)	(90,262,293)
Administration -Total	**4,972,935**	**(56,352,652)**	**(51,379,716)**
Finance and Operations			
Central - General Expense [2]	19,769,973	102,025	19,871,997
Finance Operations	4,769,967	8,941,986	13,711,953
Facilities	1,568,103	10,500,691	12,068,794
Public Safety, Business Affairs and Campus Operations	3,846	14,655,709	14,659,555
Business and Financial Services	6,326,559	26,550,991	32,877,550
Information Technology	4,198,364	1,479,139	5,677,503
Human Resources	802,150	5,280	807,430
Finance and Operations - Total	**37,438,961**	**62,235,821**	**99,674,781**
Grand Total	**154,623,736**	**264,843,176**	**419,466,913**

(1) Cougar Athletics total deficit is $102M. This reduced amount considers gifts in hand and deferred revenue as of June 30, 2026.
(2) Central Budget Office (General Fund) Cost Centers excluded as it has no recurring expenditures subject to reduction.

University Budget for FY27	674,330,000	685,895,500	1,360,225,500
Estimated 90 Days Operating - Core Funds Budget/12 X 3 Months	168,582,500	171,473,875	340,056,375
Excess/(Shortfall)	(13,958,764)	93,369,301	79,410,538
# of Days Cash	84	141	113
Remove Donated Funds from Non-Core Retained Earnings	0	(134,461,605)	(134,461,605)
Carryforward and Retained Earnings - Less Donated Funds	154,623,736	130,381,571	285,005,308
Estimated 90 Days Operating - Core Funds Budget/12 X 3 Months	168,582,500	171,473,875	340,056,375
Excess/(Shortfall)	(13,958,764)	(41,092,304)	(55,051,067)
# of Days Cash on Hand	84	69	76

FY26 Core Fund Carryforward Surtax Funds Carried Forward from the 2025 Fiscal Year	Actual Core Fund Carryforward	ORIGINAL Calculated Surtax	F&A EXEMPT Calculated Surtax	Surtax as a % of Actual Core Fund Carryforward	Surtax Calculation Difference
Colleges					
College of Agricultural, Human, and Natural Resource Sciences	32,534,351	3,751,788	2,019,822	6.2%	(1,731,966)
College of Arts and Sciences	(4,913,936)	0	0	0.0%	0
Carson College of Business	6,227,708	595,915	563,613	9.1%	(32,302)
Murrow College of Communication	1,198,920	52,738	14,179	1.2%	(38,559)
College of Education	3,746,287	372,856	310,230	8.3%	(62,626)
Voiland College of Engineering and Architecture	8,387,843	559,620	498,014	5.9%	(61,605)
Elson S. Floyd College of Medicine	(26,025,437)	0	0	0.0%	0
College of Nursing	1,934,002	111,273	37,761	2.0%	(73,512)
College of Pharmacy and Pharmaceutical Sciences	2,119,823	189,570	0	0.0%	(189,570)
College of Veterinary Medicine	4,534,395	98,391	0	0.0%	(98,391)
Colleges - Total	**29,743,956**	**5,732,152**	**3,443,619**	11.6%	(2,288,532)
Campuses					0
Everett	2,298,697	252,473	248,049	10.8%	(4,424)
Global Campus	1,473,722	196,384	196,384	13.3%	0
Spokane Administrative Support Units	(6,909,644)	0	0	0.0%	0
Tri-Cities	11,407,736	1,227,953	853,452	7.5%	(374,501)
Vancouver	24,661,312	3,132,135	2,805,029	11.4%	(327,106)
Campuses - Total	**32,931,823**	**4,808,946**	**4,102,915**	12.5%	(706,031)
Academic Support					0
Provosts Office	8,908,621	1,001,260	960,695	10.8%	(40,565)
Libraries	3,142,202	229,415	0	0.0%	(229,415)
Student Affairs	3,588,025	399,818	363,322	10.1%	(36,497)
Graduate School	4,546,203	764,001	428,375	9.4%	(335,626)
International Programs	168,013	2,409	0	0.0%	(2,409)
Enrollment Management	2,842,761	205,587	202,146	7.1%	(3,441)
Academic Support - Total	**23,195,825**	**2,602,492**	**1,954,538**	8.4%	(647,954)
Administration					0
Presidential Units	2,715,036	279,732	279,732	10.3%	0
Office of Research	(167,139)	0	0	0.0%	0
Office of External Affairs and Government Relations	720,113	65,400	65,400	9.1%	0
University Development	3,062,432	332,045	328,418	10.7%	(3,627)
University Marketing and Communications	1,744,500	139,251	139,251	8.0%	0
Administration - Total	**8,074,942**	**816,429**	**812,802**	10.1%	(3,627)
Finance and Operations					0
Central - General Expense	15,417,135	0	0	0.0%	0
Finance Operations	5,349,481	556,319	255,709	4.8%	(300,609)
Facilities	492,166	0	0	0.0%	0
Public Safety, Business Affairs and Campus Operation	1,193,156	78,727	6,335	0.5%	(72,392)
Business and Financial Services	4,624,660	437,938	253,031	5.5%	(184,907)
Information Technology	3,991,781	223,206	223,206	5.6%	0
Human Resource Services	505,116	8,187	8,187	1.6%	0
Finance and Operations - Total	**31,573,495**	**1,304,376**	**746,468**	2.4%	(557,908)
Grand Total	**125,520,041**	**15,264,395**	**11,060,342**	8.8%	(4,204,053)

Central Budget Office (General Fund) Cost Centers Excluded as it has no recurring expenditures subject to reduction.

FY28 Budget Development Calendar

FY28 Budget Calendar

The annual financial process is a continuous loop of planning, development, implementation, execution, analysis, and reporting. The Budget Office has created a draft calendar to document ongoing efforts to ensure financial accountability and performance, as well as critical dates that will lead to budget development for the 2028 fiscal year. The calendar outlines the state budget process, tuition and fees, financial reporting, and the technical work involved in WSU's integrated financial planning process.

Unit budget hearings are scheduled in April 2027 with presentation of the budget to the Regents expected on June 8, 2027. An additional round of unit-level meetings will take place in December 2026 to assess current year variance to budget, to monitor deficits, to understand strategic priorities and to communicate early budget parameters.

Several units are required to participate in enhanced fiscal monitoring with monthly budget meetings to review financial performance and consider resolution of structural budget deficits.

FY28 Budget Development

Dates	Tasks
10/1/2026	Tuition Cap guidance received from OFM
October TBD	Discussion with all Student Affairs and Student Organizations - Expectations for budget with fee changes
11/19/2026	BoR Finance & Administration Committee - Financial Education - Topic TBD
11/20/2026	Board of Regents Meeting
Week of 12/7-12/11/2026	Mid-year budget meetings
Week of 12/21/2026	Governor's Budget Expected
1/21/2027	BoR Finance & Administration Committee - Update on Budget Development
1/21/2027	BoR Finance & Administration Committee - Financial Education - Topic TBD
1/22/2027	Board of Regents Meeting
1/25/2027	Communication of Budget Development Plan
Late January - TBD	Student Boards and S&A Meet with the President
No later than 2/10/2027	All student fees due to President's Office
2/22/2027	Planning templates out to units
3/11/2027	Tuition and Fees presented to BoR Finance & Administration Committee - Future Action
3/11/2027	BoR Finance & Administration Committee - Financial Education - Topic TBD
3/12/2027	Board of Regents Meeting
Week of 3/15-3/19/2027	*WSU Spring Vacation*
Week of 3/22-3/26/2027	*WSU Showcase Week*
3/22/2027	Academic unit templates due to Provost's Office
3/22/2027	Administrative units templates due to President's Office
3/22/2027	Statewide Campus templates due to Statewide Campus Office
3/22/2027	F&O unit templates due to F&O Office
Week of 4/5-4/9/2027	*Pullman Schools Spring Vacation*
4/9/2027	All unit budget templates due to Budget Office
Week of 4/12-4/16/2027	*Spokane Schools Spring Vacation*
4/18-4/21/2027	*WACUBO Annual Conference*
4/25/2027	Sine Die - Legislative Session Adjourns
4/23-4/30/2027	Budget Hearings
May 6-7, 2027	Tuition and Fees presented to BoR - Action
5/6/2027	BoR Finance & Administration Committee - Financial Education - Topic TBD
5/7/2027	Board of Regents Meeting
5/7-5/15/2027	*Commencement Week*
5/4-5/5/2027	Budget Deliberations
5/10-5/14/2027	Budget Deliberations
5/14/2027	**All budget decisions must be final**
5/18/2027	State Budget expected to be final
Week of 5/17-5/21/2027	Budget documents for Regents meeting completed
5/24-6/4/2027	Pre-meetings with Regents
5/31/2027	*Memorial Day Holiday*
6/8/2027	Board of Regents - FY28 Budget Approval
6/8/2027	Notification to Units
6/8-6/23/2027	Units complete Final Budget Planning - 15 Day Plans
6/18/2027	*Juneteenth Holiday*
6/28-6/30/2027	Review Unit Final Budget Planning - 15 Day Plans
7/1/2027	New Fiscal Year Begins
7/1/2027	Final FY28 Budget Memo to units
7/1-7/31/2027	Fiscal Year 2027 Close
7/5/2027	*Independence Day Holiday*
7/15-8/31/2027	FY28 Budget Document in development, expected completion 9/1/2027
7/23/2027	Unit Adaptive Planning work due
7/30-8/31/2027	FY28 Budget loaded in Workday
9/1/2027	Target Completion Date for FY28 Budget Document

Appendices

Washington State University
Glossary of Budget and Financial Terms

Classification of Fund Types

Current Funds are both unrestricted and restricted sources available to support the general operations of the University in fulfilling the instruction, research and service mission. Current funds typically have an expectation to be available and used within a fiscal year or within a grant or contract time frame.

Unrestricted Funds have no limitations on them from external agencies or donors. These funds are not set aside for loans, endowment, or plant. Sources include state appropriations, net tuition and fees, facilities & administrative cost recovery, administrative fees and interest income. Auxiliary enterprises and sales and services are unrestricted funds.

Restricted Funds have limitations and stipulations placed on use by external agencies or donors. These funds are sourced from grants, contracts and gifts. Primary uses are research and student scholarships. The University may not restrict funds.

Non-Current Funds have underlying obligations and include loans, endowment, unexpended plan, debt service and fixed asset funds.

For the purposes of the budget document, Washington State University uses “Core Funds” and “Non-Core Funds” terminology to describe resources available to support the University’s primary mission. Budget allocations sourced by state appropriations, net tuition and fees, facilities & administrative cost recovery, and administrative fees and interest income are **Core Funds**. These budget allocations are unrestricted, current funds available to support general operations. Core Funds include current year revenue and unspent budget carried forward as fund balances at the unit level from the prior year.

Non-Core Funds are primarily sourced by contracts and grants, endowment distributions, other gifts, auxiliary enterprises and sales and services at the unit level. Non-Core Funds include current year revenues and retained earnings carried forward as fund balances at the unit level from the prior year.

Classification of Revenue

State Appropriations – Legislative appropriations received from the State of Washington for the current operations of the University. State appropriations may be recurring or non-recurring funds. Funds allocated through proviso are required to be utilized as described in the state budget.

Tuition and Fees – Revenues collected from students for regular courses provided in the fall, spring, and summer sessions. Tuition and fees available for allocation are net of waivers.

Auxiliary Enterprises – Revenues generated by charges for business unit activities that exist to provide goods and services to students, faculty, staff and the community. These activities charge fees directly related to, although not necessarily equal to, the cost of the goods or services. WSU athletics, housing, dining, Cougar Health Services, and Transportation are the primary auxiliary enterprises. Other auxiliary enterprises activities include the Student Book Corporation (The Bookie) and the Sports Science Laboratory.

Grants & Contracts - Revenues awarded by federal, state, local, non-governmental, and private organizations primarily for sponsored research or public service activities. These are awarded through written agreement with specific obligations for deliverables, often including technical and financial reports.

Gifts – An irrevocable contribution of money or property from a donor to the University. Gifts include direct funds provided to the University or through the WSU Foundation and include endowment distributions.

Sales & Services of Education and Other Sources – Revenues generated primarily from department specific charges for services. WSU examples include the Veterinary Medicine Hospital, the Creamery, sales from Animal Sciences, and various activities within CAHNRS. Other revenues are received from royalties, real estate operations and various fees.

Classification of Expenditures – By Function

The functional classifications defined by NACUBO in the Financial Accounting and Reporting Manual for Higher Education align with annual IPEDS reporting.

Instruction – Expenses for credit and noncredit courses for academic, vocational, and technical instruction; remedial and tutorial instruction; regular, special, and extension sessions; and community education.

Research – Costs associated with activities specifically organized and separately budgeted to produce research outcomes, whether commissioned by an agency external to the institution or separately by an organizational unit within the institution.

Public Service – Funds expended for activities that are primarily established to provide non-instructional services beneficial to individuals and groups external to the institution.

Academic Support – Supports the areas of the University that are primarily responsible for instruction, research and public service, to include libraries, computing support, and academic administration.

Student Services – Funds expended for the admissions office, registrar, student-aid administration, counseling, and other services for the benefit of students.

Institutional Support – Costs associated with fiscal operations, executive management, governing board operations, personnel services, administrative computing, public relations and development.

Operation and Maintenance of Plant – Funds expended for physical plant administration, building and grounds maintenance, utilities, landscape and grounds maintenance, and major repairs and renovations. Includes campus security.

Scholarships and Fellowships – Expenditures for scholarships and fellowships in the form of outright grants to students selected by the institution and financed in the form of current funds, both restricted and unrestricted.

Transfers –

Non-Mandatory: Voluntary transfers not required by a legal covenant between fund groups.

Mandatory: Transfers required by a legal covenant for the payment of principal and interest on bonded debt and loan fund matching.

Classification of Expenditures – By Category

Expenditures by category are reported annually in the University's financial statement audit. Categories include Salaries and Wages, Employee Benefits, Goods and Services, Utilities, Purchased Services, and Other Operating Costs.

Classification of Fund Balances

Carryforward and retained earnings - The unexpended resources at the end of any given fiscal year available to support non-recurring activities in the new year. These resources must align with the University's working capital expectations and are limited in use.

Unit Margin – The net impact of revenues, expenses, contras, and transfers for a particular unit. The increase or decrease in fund balance.

Financial Transparency & Accountability

Washington State University is committed to providing transparent, consistent, and digestible financial information to the Board of Regents and to the WSU system community. In support of this effort, this 2027 Budget Document is available to articulate the annual financial plan for the 2027 fiscal year. The third version of this comprehensive document collects critical budget information at the highest institution level but also provides budget parameters for core funds at the unit level across the University as approved by the Board of Regents on May 18, 2026.

This budget document is the basis for the second approval of the annual budget by the Board of Regents. While the material has been compiled over the summer and now includes the unaudited fiscal 2026 actual results, the core funds budget has not changed from the material presented on May 18. Following the May budget approval, all units were required to submit 30-day plans to describe how reductions would be made and budget levels achieved for units in deficit. Each plan was reviewed and approved following discussion and additional questions.

This annual budget document is a companion piece to the annual financial statements and helps to align strategic plans with financial plans to ensure that outcomes are reasonable and achievable. The goal is that this information is a tool that represents the culmination of a comprehensive planning effort to support WSU as a public land-grant research university committed to the principles of practical education for all, scholarly inquiry that benefits society, and the sharing of expertise to positively impact the state and communities.

The University's Policy on Budget Responsibility, UPPM 30.01, clearly describes expectations for unit administrators and area finance officers to manage decentralized finances. To further support unit budget oversight, a monthly attestation process was implemented in the 2026 fiscal year. Each month units must review

budget to actual activity and provide a statement confirming this review and that the unit budget remains on track for the period, or if a negative trend is identified, to describe actions that are underway to realign to budget.

The conditions of the University's Strategic Pause remain in effect and require the following:

- A strategic pause on non-essential faculty and staff hiring
- A strategic pause on out-of-cycle salary increases for faculty and staff
- A freeze on non-essential travel and training
- More robust review of essential purchases and contracts
- Renegotiating or ending non-essential contracts
- Reducing food purchases and other discretionary spending

In the prior year and for FY27 units with deficit balances are required to meet monthly with Finance and the Provost's Office to ensure that plans are developed to correct structural budget deficits.

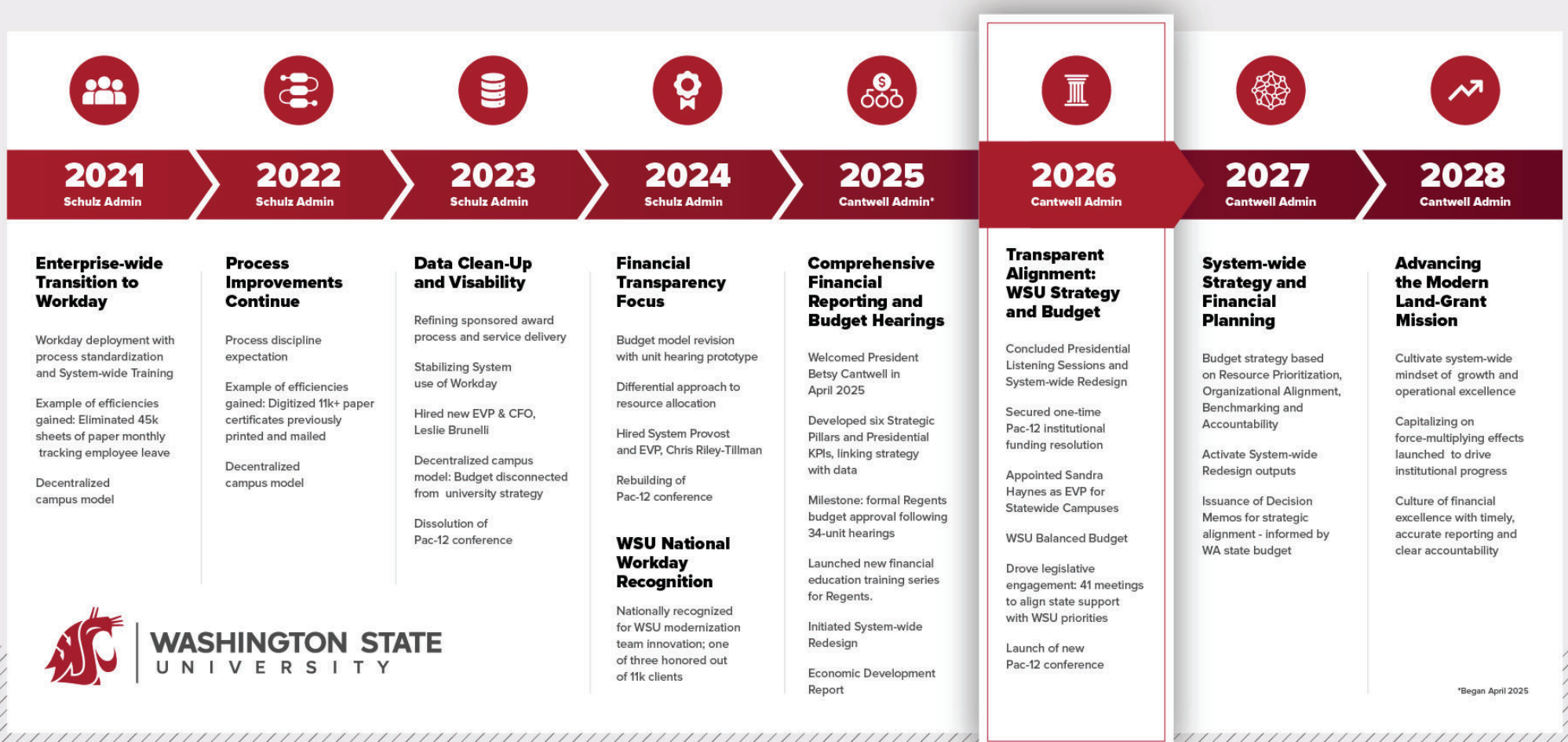
The illustration on the following page highlights the progress towards financial transparency since the implementation of Workday in 2021. Plans are underway to revise the budget model for the Tri-Cities and Vancouver campuses and to support increased transparency of unit-level budgets.

The EVP/CFO along with Finance and Business Services provide access to WSU's financial reporting.

- Financial performance reporting to the Board of Regents Finance & Administration Committee throughout the fiscal year is available at the following public link : https://public.onboardmeetings.com/Organization/C%2FBvqhoxx86sNS6IIWSpE01kIpDpniPZQfHNVYfpqMMA

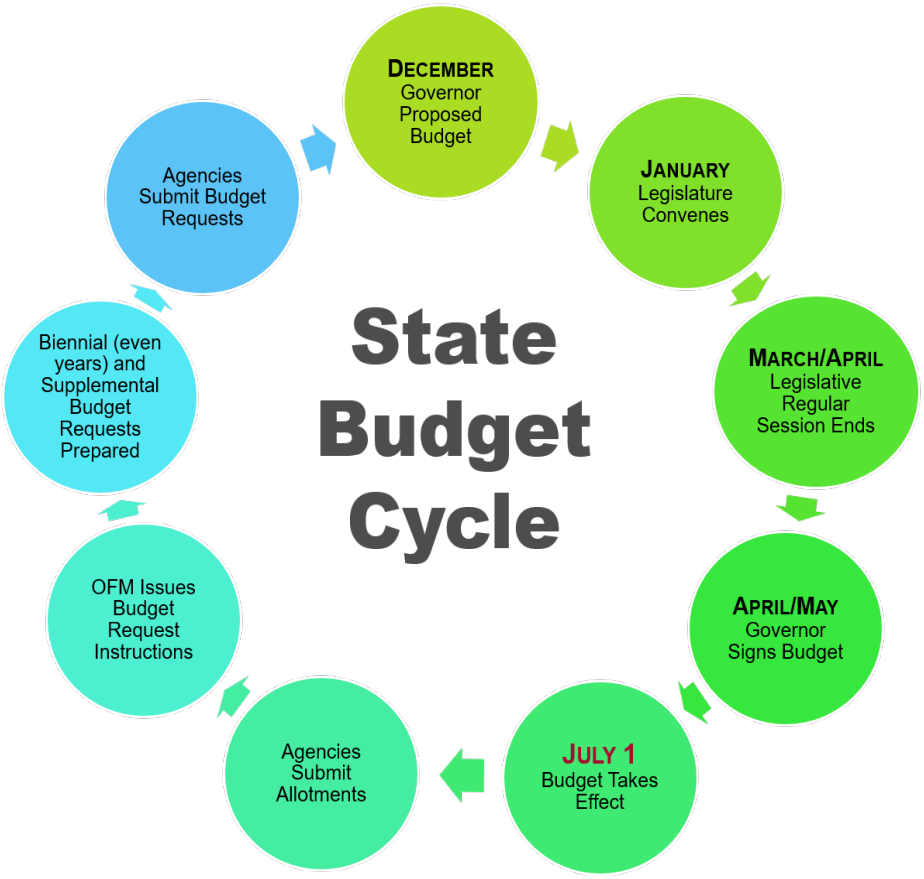
- Financial Statements are available via the Controller's Office website: https://genacct.wsu.edu/financial-statements/

- The University's Budget Documents, beginning with the 2025 fiscal year, are available at the Budget Office's website: https://budget.wsu.edu/


2021
Schulz Admin
Enterprise-wide Transition to Workday
Workday deployment with process standardization and System-wide Training
Example of efficiencies gained: Eliminated 45k sheets of paper monthly tracking employee leave
Decentralized campus model
2022
Schulz Admin
Process Improvements Continue
Process discipline expectation
Example of efficiencies gained: Digitized 11k+ paper certificates previously printed and mailed
Decentralized campus model
2023
Schulz Admin
Data Clean-Up and Visability
Refining sponsored award process and service delivery
Stabilizing System use of Workday
Hired new EVP & CFO, Leslie Brunelli
Decentralized campus model: Budget disconnected from university strategy
Dissolution of Pac-12 conference
2024
Schulz Admin
Financial Transparency Focus
Budget model revision with unit hearing prototype
Differential approach to resource allocation
Hired System Provost and EVP, Chris Riley-Tillman
Rebuilding of Pac-12 conference
WSU National Workday Recognition
Nationally recognized for WSU modernization team innovation; one of three honored out of 11k clients
2025
Cantwell Admin*
Comprehensive Financial Reporting and Budget Hearings
Welcomed President Betsy Cantwell in April 2025
Developed six Strategic Pillars and Presidential KPIs, linking strategy with data
Milestone: formal Regents budget approval following 34-unit hearings
Launched new financial education training series for Regents.
Initiated System-wide Redesign
Economic Development Report
2026
Cantwell Admin
Transparent Alignment: WSU Strategy and Budget
Concluded Presidential Listening Sessions and System-wide Redesign
Secured one-time Pac-12 institutional funding resolution
Appointed Sandra Haynes as EVP for Statewide Campuses
WSU Balanced Budget
Drove legislative engagement: 41 meetings to align state support with WSU priorities
Launch of new Pac-12 conference
2027
Cantwell Admin
System-wide Strategy and Financial Planning
Budget strategy based on Resource Prioritization, Organizational Alignment, Benchmarking and Accountability
Activate System-wide Redesign outputs
Issuance of Decision Memos for strategic alignment - informed by WA state budget
2028
Cantwell Admin
Advancing the Modern Land-Grant Mission
Cultivate system-wide mindset of growth and operational excellence
Capitalizing on force-multiplying effects launched to drive institutional progress
Culture of financial excellence with timely, accurate reporting and clear accountability
*Began April 2025
WASHINGTON STATE UNIVERSITY

Overview of State Budget Process

The State of Washington budgets all operating agencies on a biennial basis. In odd-numbered years the Legislature meets for 105 days, beginning the second Monday of January, to develop a two-year operating budget, approved by both chambers, to send to the Governor for signature and implementation. The biennial budget includes the largest policy and spending decisions, including compensation, significant programmatic expansion, tax changes, funding for unrestricted reserves as well as the state's hard-to-tap rainy day fund, and tuition assumptions at state colleges and universities. In even-numbered years, the Legislature meets for an abbreviated 60-day session and develops a supplemental budget designed to make mid-course corrections based on evolving demand for state services and changing tax collections. Supplemental budgets also have come to include small expansions of existing programs and the creation of smaller programs.



The state has two bipartisan councils, populated by legislative budget writers and the state budget office, that meet three to four times a year to forecast state revenues and determine how much the state can afford to allocate in the budget development process. The state Caseload Forecast Council projects changing demand for entitlement programs, including K-12 schools, medical assistance, long-term care, corrections, other

forms of public assistance, and higher education financial aid based on current eligibility requirements. The state Economic and Revenue Forecast Council projects state tax collections assuming no changes to the state tax code.

The state budget office, the Office of Financial Management, begins the process each fall by determining the maintenance level budget to sustain required programs. This effort considers the most recent caseload forecast and other changes beyond the state's control — such as the cost of state employee health benefits or spikes in state tort settlements — to calculate the incremental cost increase to maintain existing service levels. OFM then applies the revenue forecast to determine the difference between anticipated costs and anticipated expenses. These assumptions, developed by nonpartisan staff and approved by bipartisan council, are shared with the state House of Representatives and the state Senate and are commonly accepted by all. The councils generally adopt conservative assumptions to avoid years when actual revenues may fall below actual costs.

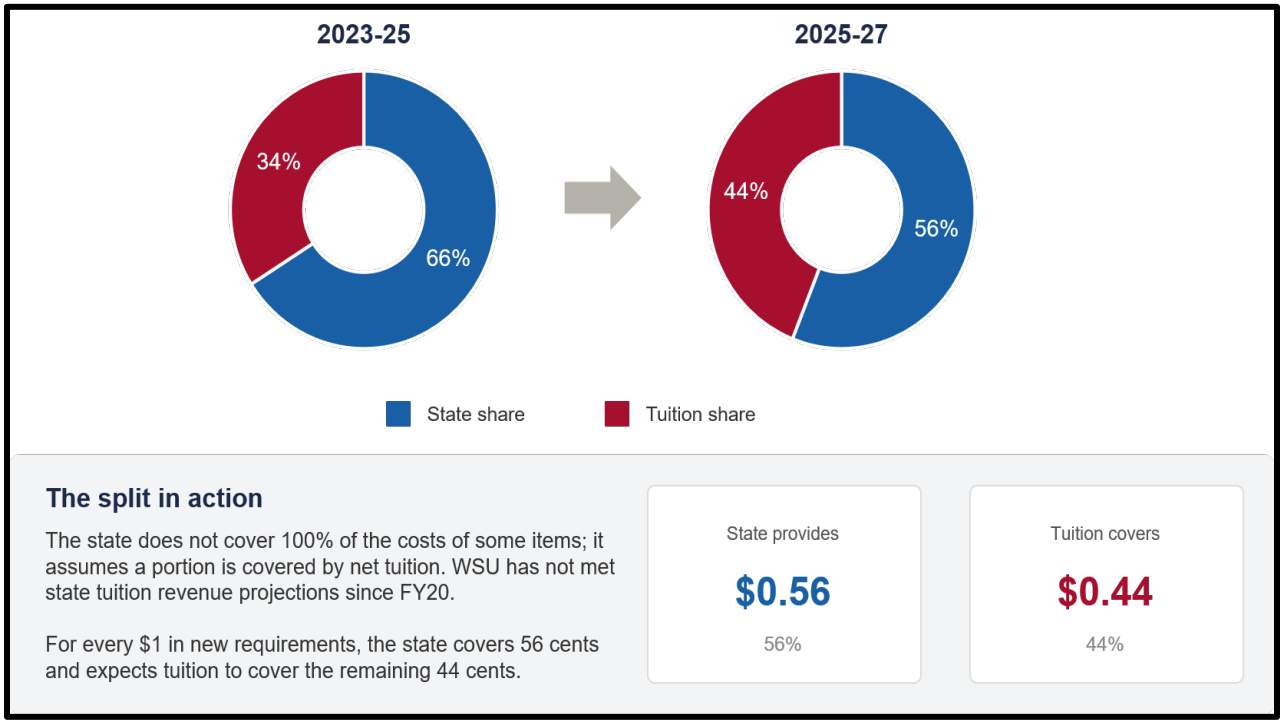
With conservative assumptions, revenue growth will have exceeded anticipated growth in costs in most years. In the early summer, OFM solicits budget requests from all state agencies, which are submitted in September. If expected revenues are exceeding expected costs, the Governor will submit an operating budget proposal in December recognizing the priorities of that office that will fund some of these requests and/or fund other initiatives that tap increasing revenues. The House and Senate will draft their own versions of the operating budget funding their own priorities. In the event anticipated costs exceed anticipated revenues, the Governor and Legislature must develop budget proposals that recommend programmatic cuts and revenue enhancements, such as increased taxes, to mitigate the funding gap. Negotiators from the House, Senate and Governor's Office then meet to reach a compromise budget.

Once the budget is approved by both legislative chambers, the Governor has line-item veto authority to delete individual changes to the budget agreement, though these have been historically limited given the Governor's role in negotiating the compromise. Once signed into law in the spring, the new budget takes effect on July 1 and the process starts again.

The Fund Split

In an effort to reduce costs to the state, in 2015 the Legislature adopted a new methodology for funding cost-of-living increases for state personnel and a series of core costs. These core costs include employee benefit rate changes, minimum wage increases, agency central service charges, and self-insurance premiums. Previously, the state fully funded all these annual budget changes. The new central service model — often referred to as the fund split — created a cost share arrangement in which the state assumes that new university tuition revenues will fund a portion of all costs. Since 2015,

that share has ranged from a low of 19 percent to a high of 50 percent and can change each biennium. Further, the university share often differs between compensation — by far the single largest cost driver — and all other core costs.



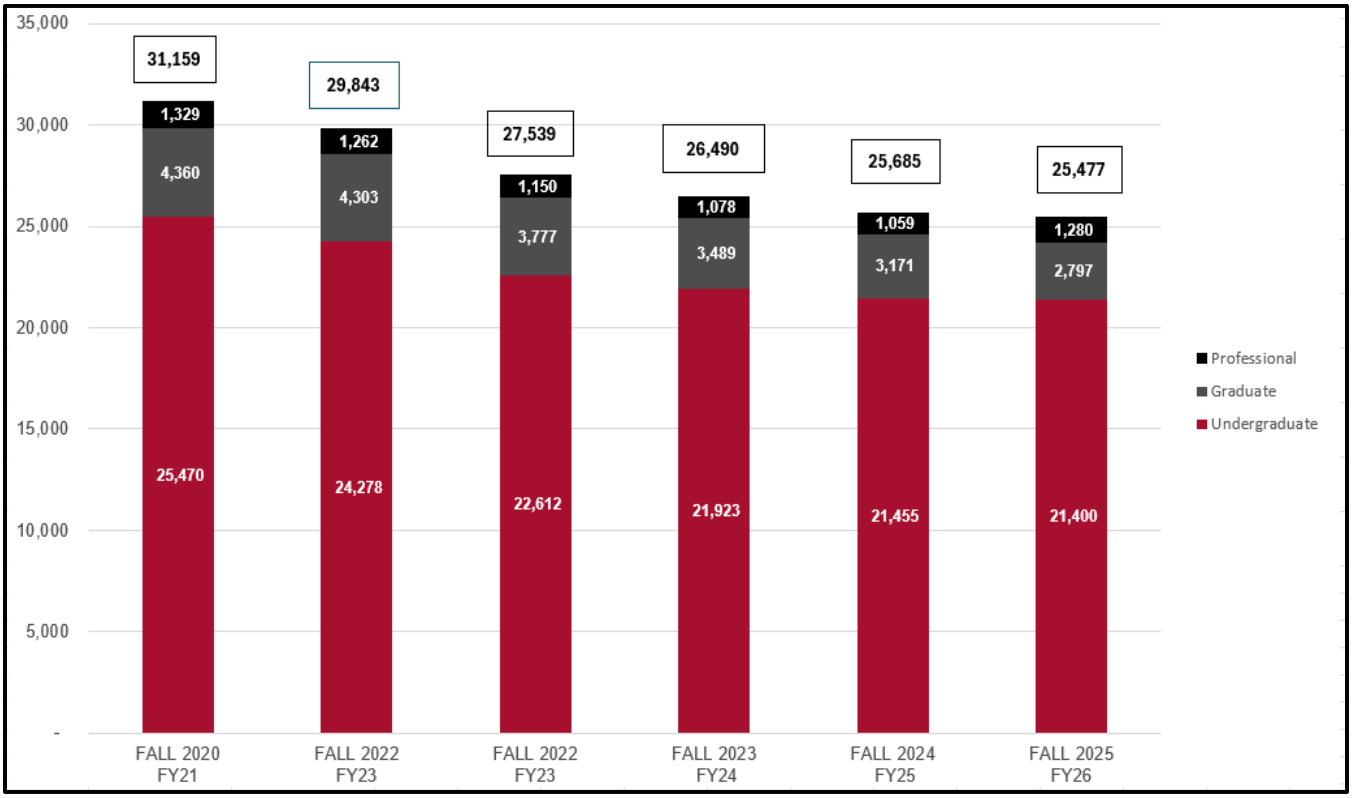
To operationalize the funding methodology, the Legislature makes an assumption in the new biennial budget about how much new tuition revenue the university will realize over the following two years. This assumption is based on the previous year's actual enrollment and the expectation that WSU will levy the highest possible tuition increase. These assumptions about new tuition revenues have consistently fallen short of projections due to softening enrollment and three occasions in which the university did not levy the highest possible tuition increase.

All core costs referenced above, as well as cost of living adjustments negotiated at the state level for classified employees and enhancements negotiated locally for other represented employees, must be funded. Any shortfall in anticipated revenue falls entirely on the shoulders of cost-of-living adjustments for faculty and administrative professional staff. As a result, since 2015, annual COLAs provided to faculty and professional staff have averaged just 1.1 percent, well behind all other employee classifications.

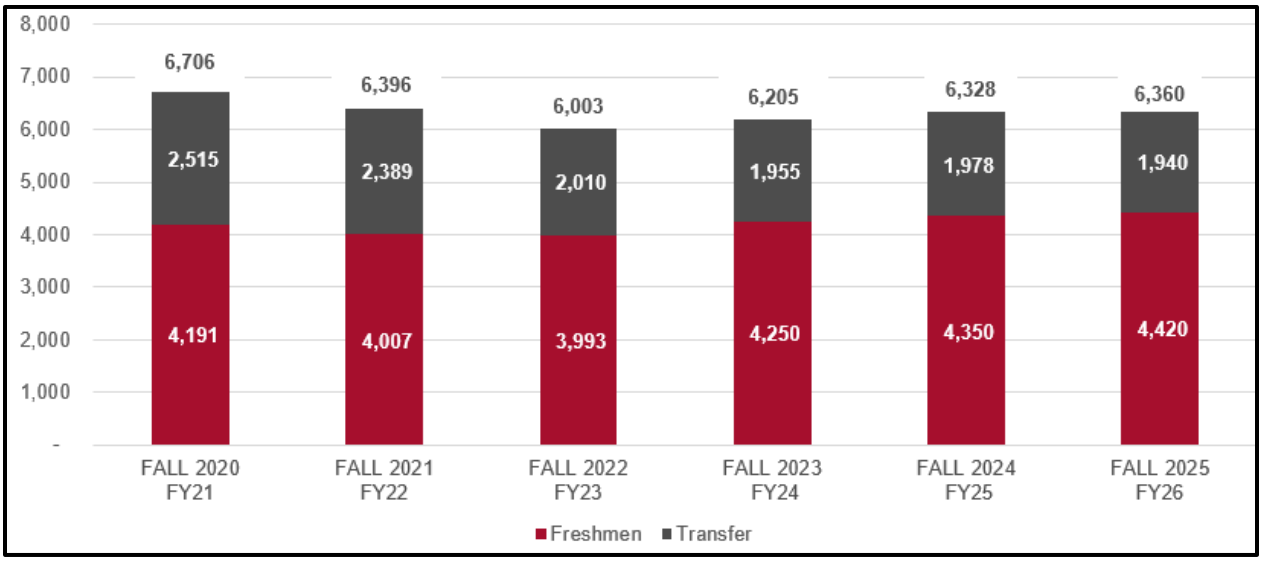
University Enrollment

Headcount enrollment and credit hour production for the fall terms has declined since FY21 by 18% through Fall 2025. At the campus level, the Tri-Cities and Everett Campus have slightly increased, while other campuses have reduced over this five-year period. The Tri-Cities campus posted enrollment gains in Fall 2023, 2024, and 2025. Over the past five years, all academic units have experienced declines in credit hours, with the exception of the College of Veterinary Medicine and the College of Medicine, both of which have seen modest increases. The College of Pharmacy and Pharmaceutical Sciences has reduced most in this time. All student levels have reduced with the graduate student population declining the most with a 36% reduction. Professional enrollments in the Elson S. Floyd College of Medicine were increasing as the full cohort of 80 medical students per year was realized in this timeframe. Total undergraduate enrollments across the system are down 16%. All enrollments declined in the years following the COVID pandemic, with the year 2022 down nearly 8%. From FY25 to FY26 enrollment was statistically flat, with a decrease of less than 1% overall.

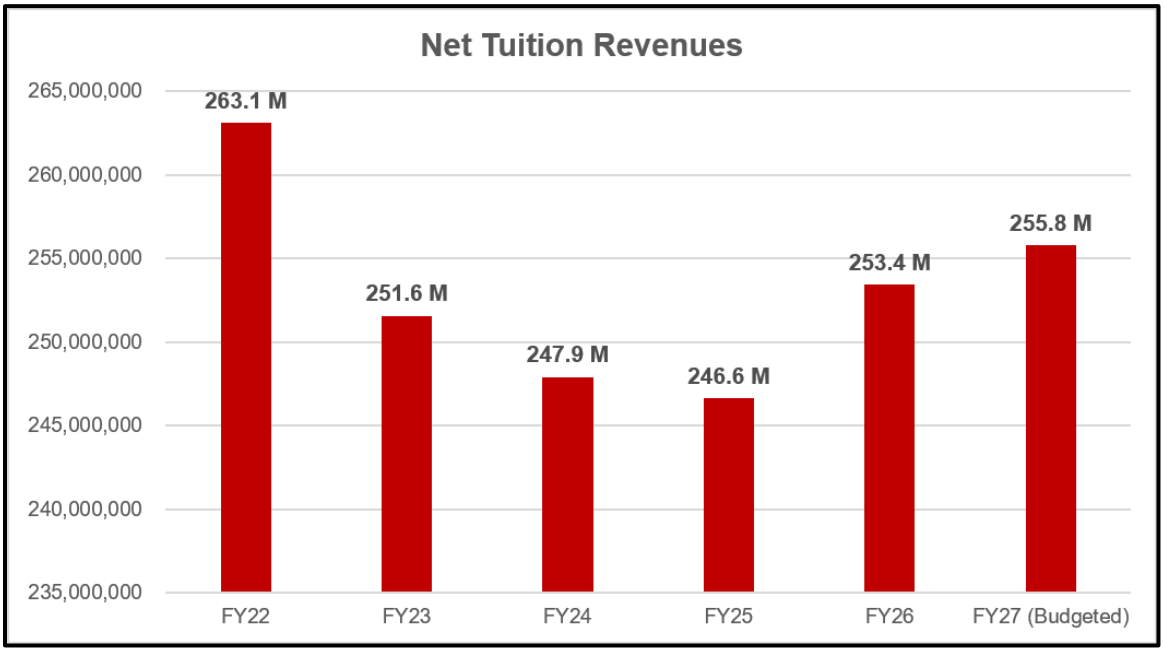
Total Headcount Enrollment – Fall Terms



First-Time First-Year Enrollments



Net tuition revenue has declined by 6.8% since FY21. Tuition increases have mitigated some of the reductions, but revenues are down by $18.6 million. Using the average net tuition per student at approximately $10,000 across all types of students, the loss of 5,886 headcount enrollment in the period Fall 2020 to Fall 2025 is a loss of nearly $60M in annual operating funds. Financial aid leveraging has emerged as a tool to better manage expectations for scholarships and waivers to improve net tuition revenue.

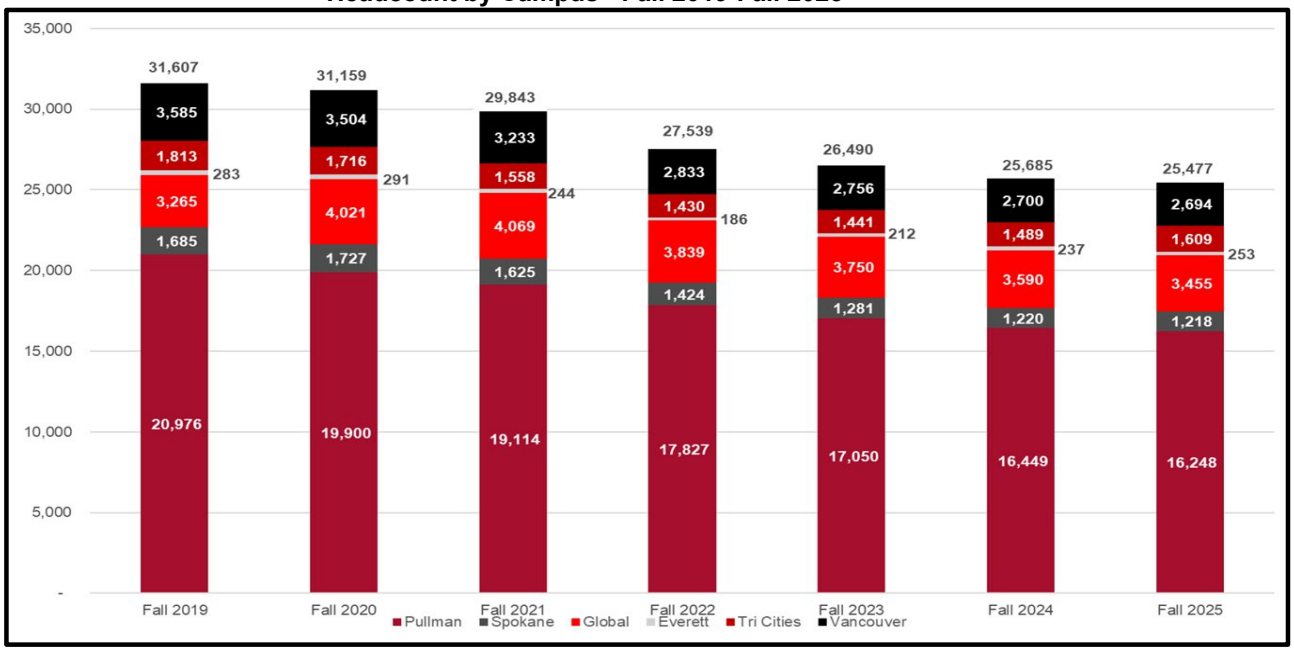


University Enrollment - Fall Headcount

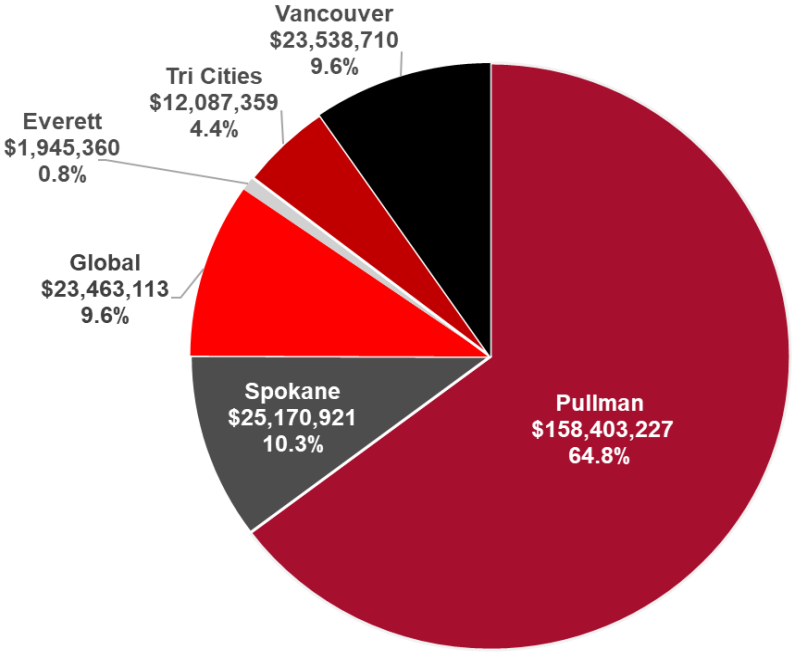
Fall 2024 to Fall 2025	Pullman	Global	Vancouver	Spokane	Tri-Cities	Everett	Total
Undergraduate	(168)	(35)	25	2	111	10	(55)
Graduate	(88)	14	(31)	(1)	9	6	(155)
Business	0	(114)	0	0	0	0	(163)
Veterinary Medicine	55	0	0	0	0	0	6
Pharmacy	0	0	0	(3)	0	0	(34)
Medicine	0	0	0	0	0	0	9
One Year Change	**(201)**	**(135)**	**(6)**	**(2)**	**120**	**16**	**(392)**
By Percentage	-1.22%	-3.76%	-0.22%	-0.16%	8.06%	6.75%	-1.53%

Fall 2021 to Fall 2025	Pullman	Global	Vancouver	Spokane	Tri-Cities	Everett	Total
Undergraduate	(2,582)	207	(466)	(125)	97	(9)	(2,878)
Graduate	(341)	(75)	(73)	(74)	(46)	18	(591)
Business	0	(746)	0	0	0	0	(746)
Veterinary Medicine	57	0	0	0	0	0	57
Pharmacy	0	0	0	(218)	0	0	(218)
Medicine	0	0	0	10	0	0	10
Five Year Change	**(2,866)**	**(614)**	**(539)**	**(407)**	**51**	**9**	**(4,366)**
By Percentage	-14.99%	-15.09%	-16.67%	-25.05%	3.27%	3.69%	-14.63%

Headcount by Campus - Fall 2019-Fall 2025



Net Tuition Revenue By Campus - FY2025



University Enrollment - Fall Headcount

Fall 2025	Pullman	Global	Vancouver	Spokane	Tri-Cities	Everett	Total
Undergraduate	14,178	2,669	2,419	412	1,487	235	21,400
Graduate	1,543	251	275	222	122	18	2,431
Business	0	535	0	0	0	0	535
Veterinary Medicine	527	0	0	0	0	0	527
Pharmacy	0	0	0	266	0	0	266
Medicine	0	0	0	318	0	0	318
Total Fall Headcount	**16,248**	**3,455**	**2,694**	**1,218**	**1,609**	**253**	**25,477**

Fall 2024	Pullman	Global	Vancouver	Spokane	Tri-Cities	Everett	Total
Undergraduate	14,346	2,704	2,394	410	1,376	225	21,455
Graduate	1,631	237	306	223	113	12	2,522
Business	0	649	0	0	0	0	649
Veterinary Medicine	472	0	0	0	0	0	472
Pharmacy	0	0	0	269	0	0	269
Medicine	0	0	0	318	0	0	318
Total Fall Headcount	**16,449**	**3,590**	**2,700**	**1,220**	**1,489**	**237**	**25,685**

Fall 2023	Pullman	Global	Vancouver	Spokane	Tri-Cities	Everett	Total
Undergraduate	14,850	2,698	2,439	416	1,308	212	21,923
Graduate	1,734	240	317	253	133	0	2,677
Business	0	812	0	0	0	0	812
Veterinary Medicine	466	0	0	0	0	0	466
Pharmacy	0	0	0	303	0	0	303
Medicine	0	0	0	309	0	0	309
Total Fall Headcount	**17,050**	**3,750**	**2,756**	**1,281**	**1,441**	**212**	**26,490**

Fall 2022	Pullman	Global	Vancouver	Spokane	Tri-Cities	Everett	Total
Undergraduate	15,578	2,589	2,505	472	1,282	186	22,612
Graduate	1,789	243	328	262	148	0	2,770
Business	0	1,007	0	0	0	0	1,007
Veterinary Medicine	460	0	0	0	0	0	460
Pharmacy	0	0	0	370	0	0	370
Medicine	0	0	0	320	0	0	320
Total Fall Headcount	**17,827**	**3,839**	**2,833**	**1,424**	**1,430**	**186**	**27,539**

Fall 2021	Pullman	Global	Vancouver	Spokane	Tri-Cities	Everett	Total
Undergraduate	16,760	2,462	2,885	537	1,390	244	24,278
Graduate	1,884	326	348	296	168	0	3,022
Business	0	1,281	0	0	0	0	1,281
Veterinary Medicine	470	0	0	0	0	0	470
Pharmacy	0	0	0	484	0	0	484
Medicine	0	0	0	308	0	0	308
Total Fall Headcount	**19,114**	**4,069**	**3,233**	**1,625**	**1,558**	**244**	**29,843**

Fall 2020	Pullman	Global	Vancouver	Spokane	Tri-Cities	Everett	Total
Undergraduate	17,465	2,457	3,170	550	1,537	291	25,470
Graduate	1,972	368	334	311	179	0	3,164
Business	0	1,196	0	0	0	0	1,196
Veterinary Medicine	463	0	0	0	0	0	463
Pharmacy	0	0	0	577	0	0	577
Medicine	0	0	0	289	0	0	289
Total Fall Headcount	**19,900**	**4,021**	**3,504**	**1,727**	**1,716**	**291**	**31,159**

Fall 2019	Pullman	Global	Vancouver	Spokane	Tri-Cities	Everett	Total
Undergraduate	18,346	2,126	3,170	534	1,603	283	26,062
Graduate	2,173	343	415	325	210	0	3,466
Business	0	796	0	0	0	0	796
Veterinary Medicine	457	0	0	0	0	0	457
Pharmacy	0	0	0	628	0	0	628
Medicine	0	0	0	198	0	0	198
Total Fall Headcount	**20,976**	**3,265**	**3,585**	**1,685**	**1,813**	**283**	**31,607**

Source: Institutional Research, August 2026

University Enrollment - Credit Hours by College/Academic Unit

College/Academic Unit	One Year Change in Credit Hours - FY2025 to FY2026				Five Year Change in Credit Hours - FY2022-FY2026			
	Fall #	Fall %	Spring #	Spring %	Fall #	Fall %	Spring #	Spring %
Carson College of Business	(243)	-0.59%	(134)	-0.33%	(9,241)	-18.42%	(7,550)	-15.89%
College of Agricultural, Human, and Natural Resource Sciences	(1,052)	-3.32%	(563)	-2.02%	(5,730)	-15.75%	(6,272)	-18.66%
College of Arts and Sciences	1,305	0.85%	(1,485)	-1.10%	(14,039)	-8.33%	(10,817)	-7.52%
College of Education	(513)	-3.04%	67	0.41%	(4,103)	-20.04%	(4,733)	-22.57%
College of Nursing	73	0.79%	(22)	-0.24%	(2,248)	-19.52%	(1,750)	-15.89%
College of Pharmacy and Pharmaceutical Sciences	(57)	-1.31%	(10)	-0.24%	(4,307)	-50.16%	(3,692)	-47.03%
College of Veterinary Medicine	1,105	5.82%	201	0.98%	691	3.56%	159	0.77%
Elson S. Floyd College of Medicine	34	0.49%	10	0.17%	126	1.83%	23	0.40%
Graduate School	(9)	-1.77%	(16)	-3.38%	(124)	-19.90%	(50)	-9.86%
Intensive American Language Center (IALC)	86	56.21%	(68)	-50.00%	(231)	-49.15%	(336)	-83.17%
Murrow College of Communication	(524)	-3.41%	(315)	-2.30%	(3,083)	-17.22%	(2,555)	-16.02%
Office of the Provost\Honors College	(634)	-12.62%	(352)	-6.97%	(672)	-13.28%	181	4.01%
Voiland College of Engineering and Architecture	196	0.51%	1,403	3.86%	(5,150)	-11.68%	(2,271)	-5.20%
Grand Total	29,013	8.48%	(1,284)	-0.41%	(48,111)	-12.34%	(39,663)	-11.25%

College/Academic Unit	FY2026			FY2025			FY2024			FY2023		
	2025 Fall	2026 Spring	2026 Summer	2024 Fall	2025 Spring	2025 Summer	2023 Fall	2024 Spring	2024 Summer	2022 Fall	2023 Spring	2023 Summer
Carson College of Business	40,922	39,972		41,165	40,106	9,300	43,828	42,512	10,761	44,952	44,283	12,736
College of Agricultural, Human, and Natural Resource Sciences	30,648	27,340		31,700	27,903	3,180	32,372	28,867	3,087	33,944	29,387	3,574
College of Arts and Sciences	154,412	133,004		153,107	134,489	19,895	155,511	134,969	19,865	158,556	137,884	20,839
College of Education	16,368	16,234		16,881	16,167	3,804	19,023	18,110	4,034	19,648	19,505	3,645
College of Nursing	9,270	9,263		9,197	9,285	1,308	8,942	9,100	1,212	10,383	9,660	1,160
College of Pharmacy and Pharmaceutical Sciences	4,280	4,158		4,337	4,168	422	5,304	4,792	377	6,475	5,995	159
College of Veterinary Medicine	20,091	20,770		18,986	20,569	1,854	17,958	19,996	1,737	18,213	19,696	1,561
Elson S. Floyd College of Medicine	6,993	5,784		6,959	5,774	1,745	6,781	2,248	477	6,909	5,783	493
Graduate School	499	457		508	473	23	510	484	5	447	485	6
Intensive American Language Center (IALC)	239	68		153	136		498	180	27	352	442	213
Murrow College of Communication	14,824	13,390		15,348	13,705	2,257	15,284	14,463	2,371	16,354	14,455	2,696
Office of the Provost\Honors College	4,390	4,695		5,024	5,047	927	5,680	5,350	1,070	5,424	5,611	1,005
Voiland College of Engineering and Architecture	38,940	37,728		38,744	36,325	2,270	38,911	36,013	2,199	40,442	37,878	2,203
Grand Total	**341,876**	**312,863**		**342,109**	**314,147**	**46,985**	**350,602**	**317,084**	**47,222**	**362,099**	**331,064**	**50,290**

Not Available

College/Academic Unit	FY2022			FY2021			FY2020		
	2021 Fall	2022 Spring	2022 Summer	2020 Fall	2021 Spring	2021 Summer	2019 Fall	2020 Spring	2020 Summer
Carson College of Business	50,163	47,522	14,109	50,764	52,400	15,856	44,612	45,156	14,200
College of Agricultural, Human, and Natural Resource Sciences	36,378	33,612	3,245	39,318	34,861	3,836	42,290	38,099	3,743
College of Arts and Sciences	168,451	143,821	19,697	181,265	153,929	22,019	190,093	166,509	24,708
College of Education	20,471	20,967	3,952	19,956	20,633	4,681	21,736	21,523	4,389
College of Nursing	11,518	11,013	1,257	11,643	11,498	1,354	10,996	11,116	1,274
College of Pharmacy and Pharmaceutical Sciences	8,587	7,850	156	10,234	9,458	51	11,093	10,613	14
College of Veterinary Medicine	19,400	20,611	1,063	19,429	20,436	1,054	20,172	20,714	1,067
Elson S. Floyd College of Medicine	6,867	5,761	534	6,695	5,505	571	5,486	4,926	681
Graduate School	623	507	13	518	522	13	566	628	41
Intensive American Language Center (IALC)	470	404	163	1,154	622	156	3,336	2,295	616
Murrow College of Communication	17,907	15,945	2,661	19,187	17,536	2,783	18,626	17,121	2,985
Office of the Provost\Honors College	5,062	4,514	1,265	4,916	4,090	471	6,659	6,943	663
Voiland College of Engineering and Architecture	44,090	39,999	2,316	45,717	43,701	3,257	46,830	44,450	3,370
Grand Total	**389,987**	**352,526**	**50,431**	**410,796**	**375,191**	**56,102**	**422,495**	**390,093**	**57,751**

Source: OBIEE "Courses" Dashboard
Source: Institutional Research, August 2026

University Enrollment - Credit Hours by Campus

Campus	One Year Change in Credit Hours - FY2025 to 2026					Five Year Change in Credit Hours - FY2022-FY2026			
	Fall #	Fall %	Spring #	Spring %		Fall #	Fall %	Spring #	Spring %
Everett	409	14.37%	233	8.83%		(56)	-1.69%	167	6.17%
Global	(508)	-1.44%	(347)	-1.06%		(265)	-0.76%	(1,231)	-3.66%
Pullman	(2,699)	-1.14%	(3,139)	-1.46%		(37,542)	-13.81%	(33,434)	-13.61%
Spokane	98	0.63%	207	1.40%		(6,803)	-30.37%	(5,580)	-27.11%
Tri-Cities	2,020	10.65%	1,721	9.62%		2,001	10.54%	2,982	17.93%
Vancouver	447	1.38%	41	0.13%		(5,446)	-14.21%	(2,567)	-7.72%
Grand Total	(233)	-0.07%	(1,284)	-0.41%		(48,111)	-12.34%	(39,663)	-11.25%

Campus	FY2026			FY2025			FY2024			FY2023		
	2025 Fall	2026 Spring	2026 Summer	2024 Fall	2025 Spring	2025 Summer	2023 Fall	2024 Spring	2024 Summer	2022 Fall	2023 Spring	2023 Summer
Everett	3,255	2,873		2,846	2,640	458	2,684	1,913	73	2,750	2,346	61
Global	34,759	32,395		35,267	32,742	33,906	35,409	33,792	34,509	34,274	32,463	36,761
Pullman	234,381	212,297		237,080	215,436	6,009	244,739	221,245	6,900	254,578	231,687	7,943
Spokane	15,601	15,005		15,503	14,798	1,918	16,706	13,147	1,329	19,057	17,229	1,125
Tri-Cities	20,988	19,616		18,968	17,895	1,833	18,197	16,581	1,289	17,817	16,266	1,316
Vancouver	32,892	30,677		32,445	30,636	2,861	32,867	30,406	3,122	33,623	31,073	3,084
Grand Total	**341,876**	**312,863**		**342,109**	**314,147**	**46,985**	**350,602**	**317,084**	**47,222**	**362,099**	**331,064**	**50,290**

Campus	FY2022			FY2021			FY2020		
	2021 Fall	2022 Spring	2022 Summer	2020 Fall	2021 Spring	2021 Summer	2019 Fall	2020 Spring	2020 Summer
Everett	3,311	2,706	42	3,755	3,117	74	3,648	3,360	11
Global	35,024	33,626	35,803	34,084	32,862	33,190	26,781	27,253	34,046
Pullman	271,923	245,731	8,873	285,928	259,704	14,645	302,626	275,616	15,107
Spokane	22,404	20,585	1,193	24,404	22,737	1,190	24,420	23,757	1,350
Tri-Cities	18,987	16,634	1,218	20,807	18,327	1,699	21,910	20,024	2,015
Vancouver	38,338	33,244	3,302	41,818	38,444	5,304	43,110	40,083	5,222
	389,987	**352,526**	**50,431**	**410,796**	**375,191**	**56,102**	**422,495**	**390,093**	**57,751**

Source: OBIEE "Courses" Dashboard
Source: Institutional Research, August 2026

Human Resources

New for the FY27 Budget Document, a three-year historic count of employee positions as of March 1 is included to provide data by employee types, and by supervisory organization, across the units. Please note that the supervisory organization structure for this count does not necessarily align with the budget unit. However, this is a consistent view of employee positions for the last three years and will provide context for gains and losses of employees at the unit level. A future version of this data will include FY22 and FY23 so that five full years are available.

Employee types are defined as follows:

- **Administrative Professional (AP) -** Staff and administrators, exempt from classified rules, who manage, direct, advise and guide university programs and operations.
- **Classified (Civil Service)** - Staff member whose job duties, salary, and employment rights are anchored in the Washington Administrative Code or similar provisions. Can be either union represented or non-represented.
- **Coach –** Employees within Cougar Athletics and University Recreation responsible for coaching intercollegiate and club-level sport teams.
- **Graduate Assistants -** Union-represented part-time student workers in advanced degree programs with research, teaching, or administrative duties.
- **Faculty:** Academic personnel with official teaching, research, or service appointments.
- **Student hourly, Temporary Professional Hourly, Non-Permanent:** Short-term, nonpermanent, or student workers hired to address temporary or seasonal staffing needs.

In the last three fiscal years, staffing levels have been reduced due to budget reductions and the reduction in enrollment. A total of 1,121 less positions were in place in March 2026 with the largest decrease in student hourly employees, which aligns with the overall enrollment decline. Similarly, the number of graduate assistants has declined by 16%, mirroring the overall reduction in enrollment of 15% over the past five years.

At the division level, the Colleges have reduced their total employee count by 561, with the largest drop in graduate assistants. The Campuses reduced employee county by 402, however changes to the Spokane Administrative Unit challenge that number as those employees transitioned to the Provost's Office, Student Affairs, Enrollment Management, Finance Operations, and Facilities. Academic Support units show an increase of 35 total employees, but this includes the transition of the Spokane Administrative Unit personnel in 2026 and a change in the reporting line of both Institutional Research and Student Affairs after the dissolution of the Pullman Chancellor's Office in 2025. The President's Administrative Units have an overall decline of 165 positions, led by reductions in Athletics, particularly of student hourly employees. The President's Unit reflects an increase due to absorbing some of the positions from the previous Pullman Chancellor's Office and a change in the reporting structure to include the Office of Research. This also includes the University's Special Events team which was included in the President's Office in 2024, not in 2025, but added back in 2026. In the Finance & Operations Units are down 28 total positions over three years, but this includes the addition of Spokane Administrative Unit personnel for Facilities and Security. Additionally, Information Technology now includes some Spokane IT personnel and the addition of classroom support for the Pullman and Spokane campuses.

A summary of salary changes from 2009 through 2027 is provided to conclude this section.

Colleges

CAHNRS	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	389	215	0	453	326	260	355	9	2,007
March 1, 2025	380	216	0	431	318	245	300	9	1,899
March 1, 2026	324	205	0	411	294	202	273	11	1,720
Three Year # Change	(65)	(10)	0	(42)	(32)	(58)	(82)	2	(287)
Three Year % Change	-16.7%	-4.7%		-9.3%	-9.8%	-22.3%	-23.1%	22.2%	-14.3%

College of Arts & Sciences	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	97	79	0	427	441	23	226	0	1,293
March 1, 2025	98	77	0	429	397	45	209	1	1,256
March 1, 2026	99	70	0	424	345	34	196	2	1,170
Three Year # Change	2	(9)	0	(3)	(96)	11	(30)	2	(123)
Three Year % Change	2.1%	-11.4%		-0.7%	-21.8%	47.8%	-13.3%		-9.5%

Carson College of Business	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	58	24	0	183	45	0	74	0	384
March 1, 2025	57	25	0	165	42	1	61	0	351
March 1, 2026	54	22	0	157	41	0	43	0	317
Three Year # Change	(4)	(2)	0	(26)	(4)	0	(31)	0	(67)
Three Year % Change	-6.9%	-8.3%		-14.2%	-8.9%		-41.9%		-17.4%

Murrow College of Communication	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	65	14	0	50	29	4	29	1	192
March 1, 2025	79	15	0	50	24	9	27	1	205
March 1, 2026	69	12	0	51	17	3	21	1	174
Three Year # Change	4	(2)	0	1	(12)	(1)	(8)	0	(18)
Three Year % Change	6.2%	-14.3%		2.0%	-41.4%	-25.0%	-27.6%	0.0%	-9.4%

College of Education, Sport, and Human Sciences	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	29	8	0	100	50	18	47	0	252
March 1, 2025	28	9	0	104	40	22	50	3	256
March 1, 2026	26	9	0	106	38	13	48	4	244
Three Year # Change	(3)	1	0	6	(12)	(5)	1	4	(8)
Three Year % Change	-10.3%	12.5%		6.0%	-24.0%	-27.8%	2.1%		-3.2%

Colleges (continued)

Voiland College of Engineering and Architecture	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	75	39	0	220	242	27	224	2	829
March 1, 2025	78	38	0	221	231	24	230	1	823
March 1, 2026	76	37	0	225	231	19	225	1	814
Three Year # Change	1	(2)	0	5	(11)	(8)	1	(1)	(15)
Three Year % Change	1.3%	-5.1%		2.3%	-4.5%	-29.6%	0.4%	-50.0%	-1.8%

College of Veterinary Medicine	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	146	194	0	215	148	30	269	52	1,054
March 1, 2025	147	191	0	214	151	30	241	49	1,023
March 1, 2026	140	192	0	216	129	32	223	67	999
Three Year # Change	(6)	(2)	0	1	(19)	2	(46)	15	(55)
Three Year % Change	-4.1%	-1.0%		0.5%	-12.8%	6.7%	-17.1%	28.8%	-5.2%

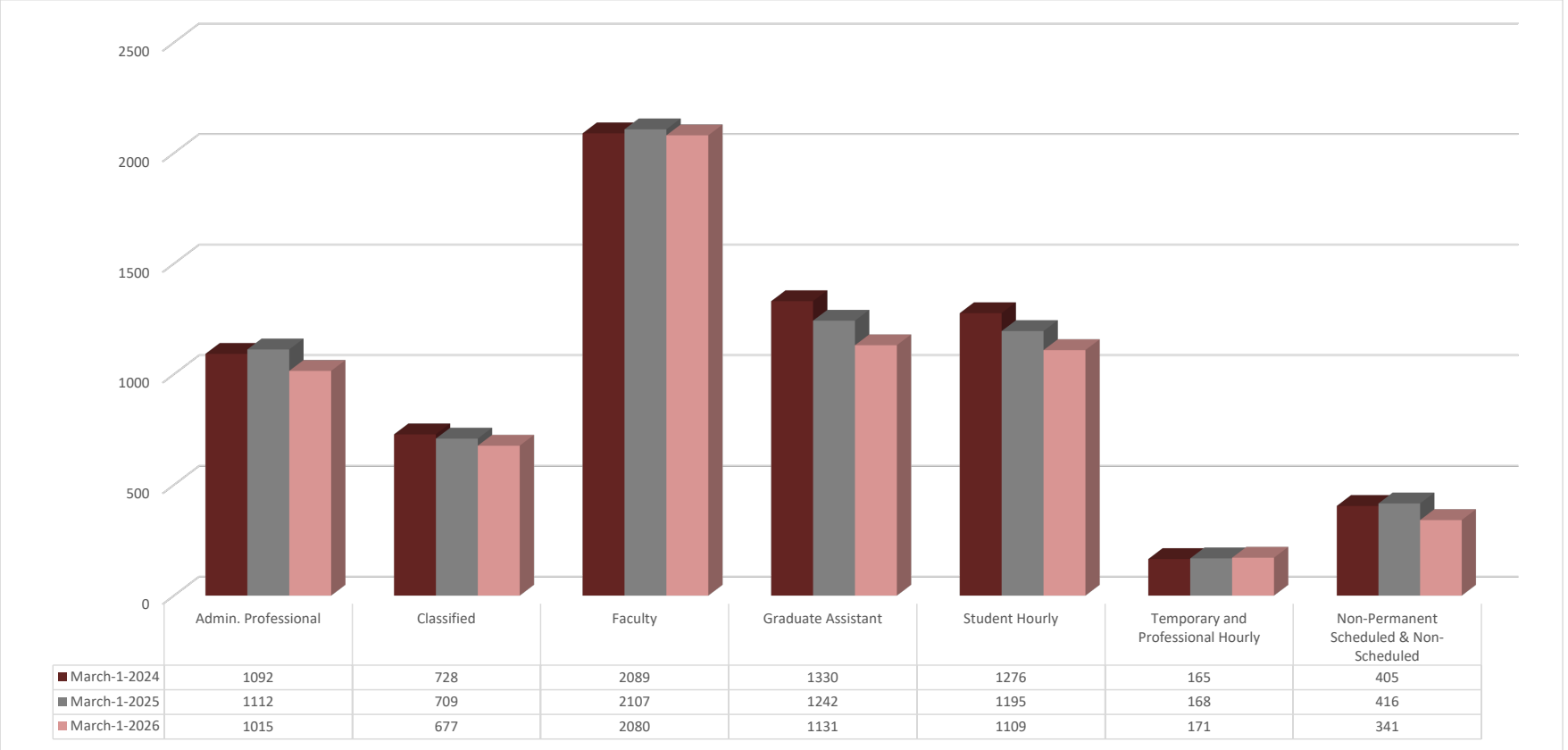
Elson S. Floyd College of Medicine	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	178	117	0	278	15	35	42	86	751
March 1, 2025	191	103	0	331	15	32	68	88	828
March 1, 2026	184	94	0	336	13	34	74	67	802
Three Year # Change	6	(23)	0	58	(2)	(1)	32	(19)	51
Three Year % Change	3.4%	-19.7%		20.9%	-13.3%	-2.9%	76.2%	-22.1%	6.8%

College of Nursing	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	30	12	0	91	8	1	5	12	159
March 1, 2025	31	12	0	99	5	1	4	13	165
March 1, 2026	22	14	0	100	5	1	2	16	160
Three Year # Change	(8)	2	0	9	(3)	0	(3)	4	1
Three Year % Change	-26.7%	16.7%		9.9%	-37.5%	0.0%	-60.0%	33.3%	0.6%

College of Pharmacy and Pharmaceutical Sciences	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	25	26	0	72	26	7	5	3	164
March 1, 2025	23	23	0	63	19	7	5	3	143
March 1, 2026	21	22	0	54	18	3	4	2	124
Three Year # Change	(4)	(4)	0	(18)	(8)	(4)	(1)	(1)	(40)
Three Year % Change	-16.0%	-15.4%		-25.0%	-30.8%	-57.1%	-20.0%	-33.3%	-24.4%

Colleges (continued)

All Colleges	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	1,092	728	0	2,089	1,330	405	1,276	165	7,085
March 1, 2025	1,112	709	0	2,107	1,242	416	1,195	168	6,949
March 1, 2026	1,015	677	0	2,080	1,131	341	1,109	171	6,524
Three Year # Change	(77)	(51)	0	(9)	(199)	(64)	(167)	6	(561)
Three Year % Change	-7.1%	-7.0%		-0.4%	-15.0%	-15.8%	-13.1%	3.6%	-7.9%



Campuses

Everett	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	9	10	0	5	0	3	7	0	34
March 1, 2025	10	10	0	7	0	3	12	0	42
March 1, 2026	10	11	0	6	0	1	19	0	47
Three Year # Change	1	1	0	1	0	(2)	12	0	13
Three Year % Change	11.1%	10.0%		20.0%		-66.7%	171.4%		38.2%

Global Campus	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	60	32	0	1	0	13	15	0	121
March 1, 2025	56	23	0	3	0	11	6	0	99
March 1, 2026	58	21	0	3	0	7	6	0	95
Three Year # Change	(2)	(11)	0	2	0	(6)	(9)	0	(26)
Three Year % Change	-3.3%	-34.4%		200.0%		-46.2%	-60.0%		-21.5%

Spokane Administrative Support	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	61	90	0	10	0	13	61	1	236
March 1, 2025	58	83	0	10	0	7	43	0	201
March 1, 2026	0	0	0	0	0	0	0	0	0
Three Year # Change	(61)	(90)	0	(10)	0	(13)	(61)	(1)	(236)
Three Year % Change	-100.0%	-100.0%		-100.0%		-100.0%	-100.0%	-100.0%	-100.0%

**Spokane Administrative Support Unit personnel are included in the Provost's Office, Student Affairs, Enrollment Management, Facilities, and Finance Operations beginning in the 2026 fiscal year.*

Tri-Cities	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	108	64	0	154	35	85	111	0	557
March 1, 2025	106	61	0	172	28	56	134	0	557
March 1, 2026	113	52	0	167	31	69	124	2	558
Three Year # Change	5	(12)	0	13	(4)	(16)	13	2	1
Three Year % Change	4.6%	-18.8%		8.4%	-11.4%	-18.8%	11.7%		0.2%

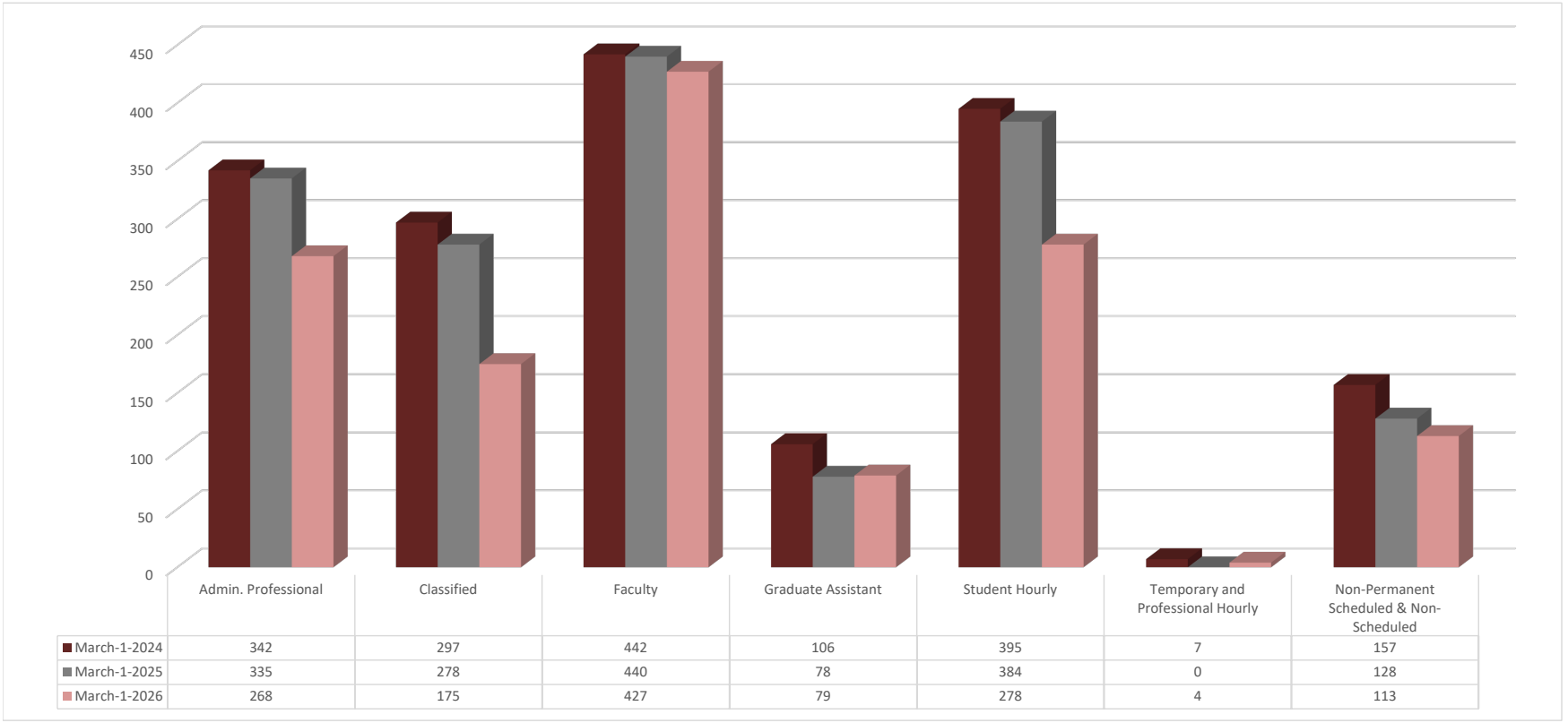
Vancouver	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	94	97	0	270	71	40	171	4	747
March 1, 2025	95	97	0	248	50	43	163	0	696
March 1, 2026	87	91	0	251	48	36	129	2	644
Three Year # Change	(7)	(6)	0	(19)	(23)	(4)	(42)	(2)	(103)
Three Year % Change	-7.4%	-6.2%		-7.0%	-32.4%	-10.0%	-24.6%	-50.0%	-13.8%

Campuses (continued)

Pullman	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	10	4	0	2	0	3	30	2	51
March 1, 2025	10	4	0	0	0	8	26	0	48
March 1, 2026	0	0	0	0	0	0	0	0	0
Three Year # Change	(10)	(4)	0	(2)	0	(3)	(30)	(2)	(51)
Three Year % Change	-100.0%	-100.0%		-100.0%		-100.0%	-100.0%	-100.0%	-100.0%

**The Pullman Chancellor's Office was dissolved in FY26. Positions were transferred to the President's Office and Office of the Provost.*

March 1, 2024	342	297	0	442	106	157	395	7	1,746
March 1, 2025	335	278	0	440	78	128	384	0	1,643
March 1, 2026	268	175	0	427	79	113	278	4	1,344
Three Year # Change	(74)	(122)	0	(15)	(27)	(44)	(117)	(3)	(402)
Three Year % Change	-21.6%	-41.1%		-3.4%	-25.5%	-28.0%	-29.6%	-42.9%	-23.0%



Academic Support

Provost's Office	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	70	20	0	49	10	9	97	0	255
March 1, 2025	73	20	0	55	8	21	116	0	293
March 1, 2026	107	43	0	43	8	15	131	0	347
Three Year # Change	37	23	0	(6)	(2)	6	34	0	92
Three Year % Change	52.9%	115.0%		-12.2%	-20.0%	66.7%	35.1%		36.1%

**For FY26, the Provost's Office now includes Institutional Research previously housed in OSPA as part of the President's Administrative Units. Also in FY26, some Spokane Administrative Support Unit personnel are included in the Provost's Office. The Office of Research reported to the Provost's Office prior to FY26.*

Libraries	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	5	29	0	27	2	1	63	0	127
March 1, 2025	7	27	0	25	3	2	48	0	112
March 1, 2026	7	29	0	30	2	1	51	0	120
Three Year # Change	2	0	0	3	0	0	(12)	0	(7)
Three Year % Change	40.0%	0.0%		11.1%	0.0%	0.0%	-19.0%		-5.5%

Student Affairs	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	214	283	3	3	22	42	1,221	3	1,791
March 1, 2025	219	304	3	1	17	39	1,117	3	1,703
March 1, 2026	224	289	3	1	20	36	1,157	3	1,733
Three Year # Change	10	6	0	(2)	(2)	(6)	(64)	0	(58)
Three Year % Change	4.7%	2.1%	0.0%	-66.7%	-9.1%	-14.3%	-5.2%	0.0%	-3.2%

**For FY26, Student Affairs personnel from the Spokane Campus are added to this unit.*

Graduate School	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	14	4	0	4	13	0	7	0	42
March 1, 2025	14	5	0	4	10	2	4	0	39
March 1, 2026	13	3	0	4	7	1	6	0	34
Three Year # Change	(1)	(1)	0	0	(6)	1	(1)	0	(8)
Three Year % Change	-7.1%	-25.0%		0.0%	-46.2%		-14.3%		-19.0%

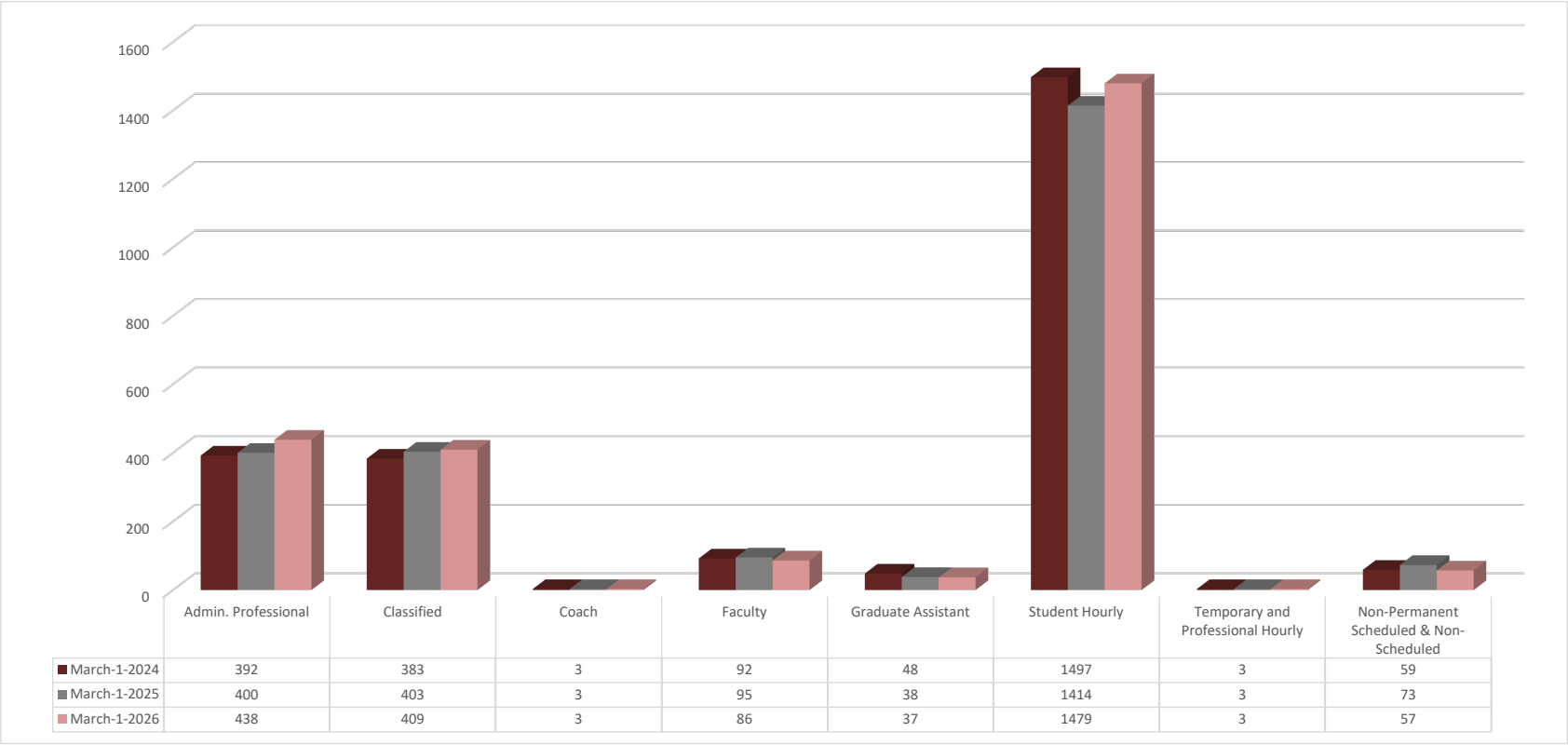
International Programs	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	25	12	0	8	1	3	17	0	66
March 1, 2025	23	10	0	9	0	2	10	0	54
March 1, 2026	19	8	0	8	0	0	8	0	43
Three Year # Change	(6)	(4)	0	0	(1)	(3)	(9)	0	(23)
Three Year % Change	-24.0%	-33.3%		0.0%	-100.0%	-100.0%	-52.9%		-34.8%

Academic Support (continued)

Enrollment Management	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	64	35	0	1	0	4	92	0	196
March 1, 2025	64	37	0	1	0	7	119	0	228
March 1, 2026	68	37	0	0	0	4	126	0	235
Three Year # Change	4	2	0	(1)	0	0	34	0	39
Three Year % Change	6.3%	5.7%		-100.0%		0.0%	37.0%		19.9%

**For FY26, Enrollment Management personnel from the Spokane Campus are added to this unit.*

All Academic Support	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	392	383	3	92	48	59	1,497	3	2,477
March 1, 2025	400	403	3	95	38	73	1,414	3	2,429
March 1, 2026	438	409	3	86	37	57	1,479	3	2,512
Three Year # Change	46	26	0	(6)	(11)	(2)	(18)	0	35
Three Year % Change	11.7%	6.8%	0.0%	-6.5%	-22.9%	-3.4%	-1.2%	0.0%	1.4%



Administrative Units

President's Office	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	36	3	10	8	2	0	39	1	99
March 1, 2025	28	3	7	7	1	3	35	1	85
March 1, 2026	35	1	5	6	2	3	58	0	110
Three Year # Change	(1)	(2)	(5)	(2)	0	3	19	0	11
Three Year % Change	-2.8%	-66.7%	-50.0%	-25.0%	0.0%		48.7%	0.0%	11.1%

**The President's Office absorbed some positions from the former Pullman Chancellor operation, including the Special Events team which was counted here in 2024 and 2026, but not in 2025.*

Research	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	106	45	0	7	2	25	46	2	233
March 1, 2025	113	42	0	7	1	24	45	1	233
March 1, 2026	106	40	0	6	0	15	45	1	213
Three Year # Change	0	(5)	0	(1)	(2)	(10)	(1)	(1)	(20)
Three Year % Change	0.0%	-11.1%		-14.3%	-100.0%	-40.0%	-2.2%	-50.0%	-8.6%

**The Office of Research reported to the Provost's Office prior to FY26.*

Office of External Affairs and Government Relations	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	9	1	0	0	0	0	0	0	10
March 1, 2025	10	1	0	0	0	0	0	0	11
March 1, 2026	9	1	0	0	0	0	0	0	10
Three Year # Change	0	0	0	0	0	0	0	0	0
Three Year % Change	0.0%	0.0%							0.0%

Office of Strategy, Planning, and Analysis	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	11	0	0	0	2	0	2	0	15
March 1, 2025	13	0	0	0	2	0	2	0	17
March 1, 2026	0	0	0	0	0	0	0	0	0
Three Year # Change	(11)	0	0	0	(2)	0	(2)	0	(15)
Three Year % Change	-100.0%				-100.0%		-100.0%		-100.0%

**OSPA personnel transitioned to the Provost's Office in FY26.*

University Advancement	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	89	25	0	0	0	5	16	0	135
March 1, 2025	90	21	0	0	0	1	20	1	133
March 1, 2026	88	23	0	0	0	1	26	0	138
Three Year # Change	(1)	(2)	0	0	0	(4)	10	0	3
Three Year % Change	-1.1%	-8.0%				-80.0%	62.5%		2.2%

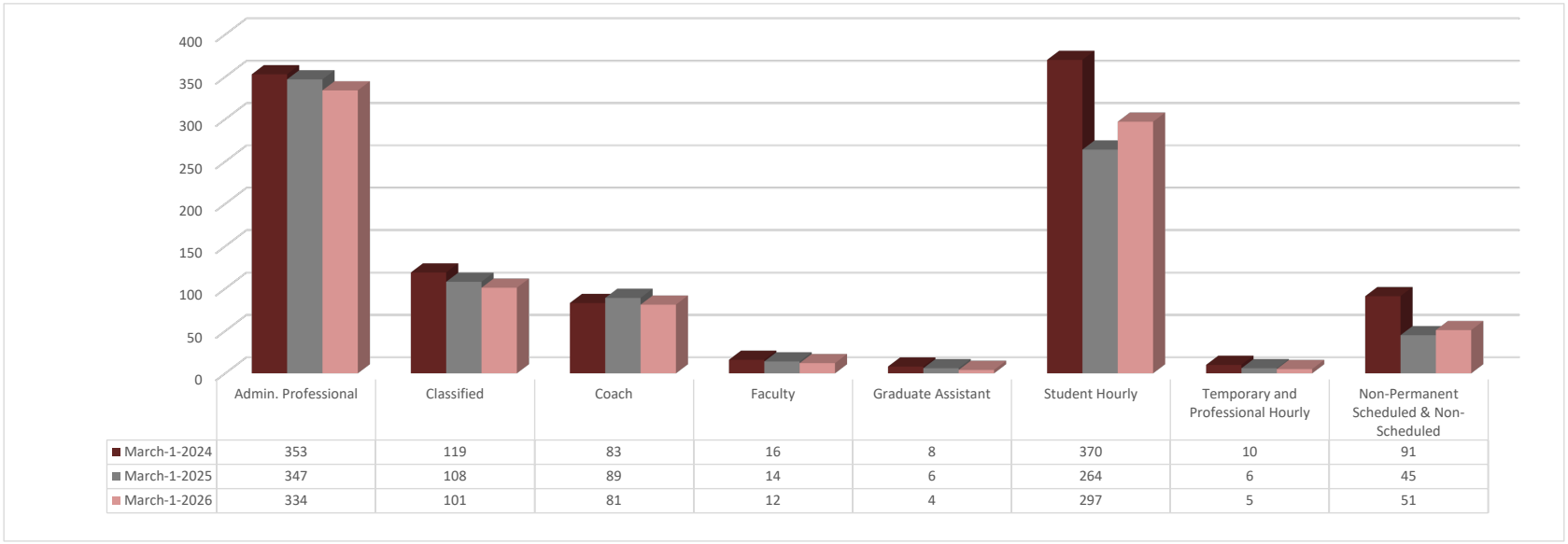
Administrative Units (continued)

University Marketing and Communications	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	40	21	0	0	0	1	20	0	82
March 1, 2025	40	20	0	0	0	0	18	0	78
March 1, 2026	37	10	0	0	0	0	10	0	57
Three Year # Change	(3)	(11)	0	0	0	(1)	(10)	0	(25)
Three Year % Change	-7.5%	-52.4%				-100.0%	-50.0%		-30.5%

**Mailing Services transitioned to Facilities in FY26.*

Athletics	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	62	24	73	1	2	60	247	7	476
March 1, 2025	53	21	82	0	2	17	144	3	322
March 1, 2026	59	26	76	0	2	32	158	4	357
Three Year # Change	(3)	2	3	(1)	0	(28)	(89)	(3)	(119)
Three Year % Change	-4.8%	8.3%	4.1%	-100.0%	0.0%	-46.7%	-36.0%	-42.9%	-25.0%

All Administration	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	353	119	83	16	8	91	370	10	1,050
March 1, 2025	347	108	89	14	6	45	264	6	879
March 1, 2026	334	101	81	12	4	51	297	5	885
Three Year # Change	(19)	(18)	(2)	(4)	(4)	(40)	(73)	(5)	(165)
Three Year % Change	-5.4%	-15.1%	-2.4%	-25.0%	-50.0%	-44.0%	-19.7%	-50.0%	-15.7%



Finance & Operations

Facilities	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	37	332	0	0	0	6	6	0	381
March 1, 2025	38	330	0	0	0	2	4	0	374
March 1, 2026	48	367	0	0	0	4	10	0	429
Three Year # Change	11	35	0	0	0	(2)	4	0	48
Three Year % Change	29.7%	10.5%				-33.3%	66.7%		12.6%

**For FY26, Facilities personnel from the Spokane Campus are added to this unit. Mailing services was added from Marketing and Communications. Environmental Health & Safety moved to Facilities from Finance Operations.*

Finance Operations	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	50	48	0	0	1	19	112	1	231
March 1, 2025	48	46	0	0	1	21	102	0	218
March 1, 2026	35	40	0	1	1	8	59	0	144
Three Year # Change	(15)	(8)	0	1	0	(11)	(53)	(1)	(87)
Three Year % Change	-30.0%	-16.7%			0.0%	-57.9%	-47.3%	-100.0%	-37.7%

**Although Public Safety and Business Operations are budgeted as a separate unit, personnel are included in Finance Operations. Beasley Coliseum and the Trademark & Licensing operation was moved to Athletics in FY26. Security personnel at the Spokane Campus are included for FY26. The Budget Office moved to Business and Financial Services in FY26. Environmental Health & Safety shifted to Facilities in FY26.*

Business and Financial Services	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	41	74	0	0	0	1	3	0	119
March 1, 2025	41	76	0	0	0	0	6	0	123
March 1, 2026	46	70	0	0	0	0	6	1	123
Three Year # Change	5	(4)	0	0	0	(1)	3	1	4
Three Year % Change	12.2%	-5.4%				-100.0%	100.0%		3.4%

**For FY26, the Budget Office transitioned from Finance Operations.*

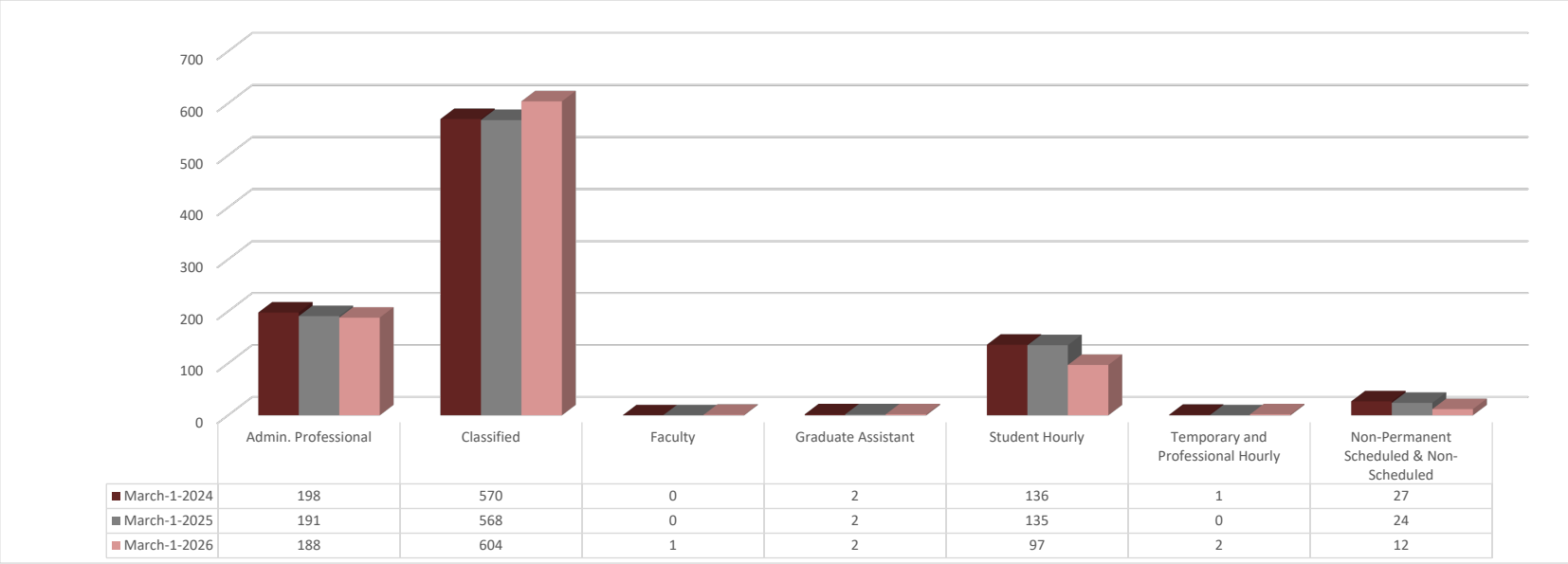
Information Technology	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	33	87	0	0	1	0	15	0	136
March 1, 2025	31	95	0	0	1	0	23	0	150
March 1, 2026	28	102	0	0	1	0	20	0	151
Three Year # Change	(5)	15	0	0	0	0	5	0	15
Three Year % Change	-15.2%	17.2%			0.0%		33.3%		11.0%

**For FY26, IT personnel from the Spokane Campus are added to this unit.*

Finance & Operations (continued)

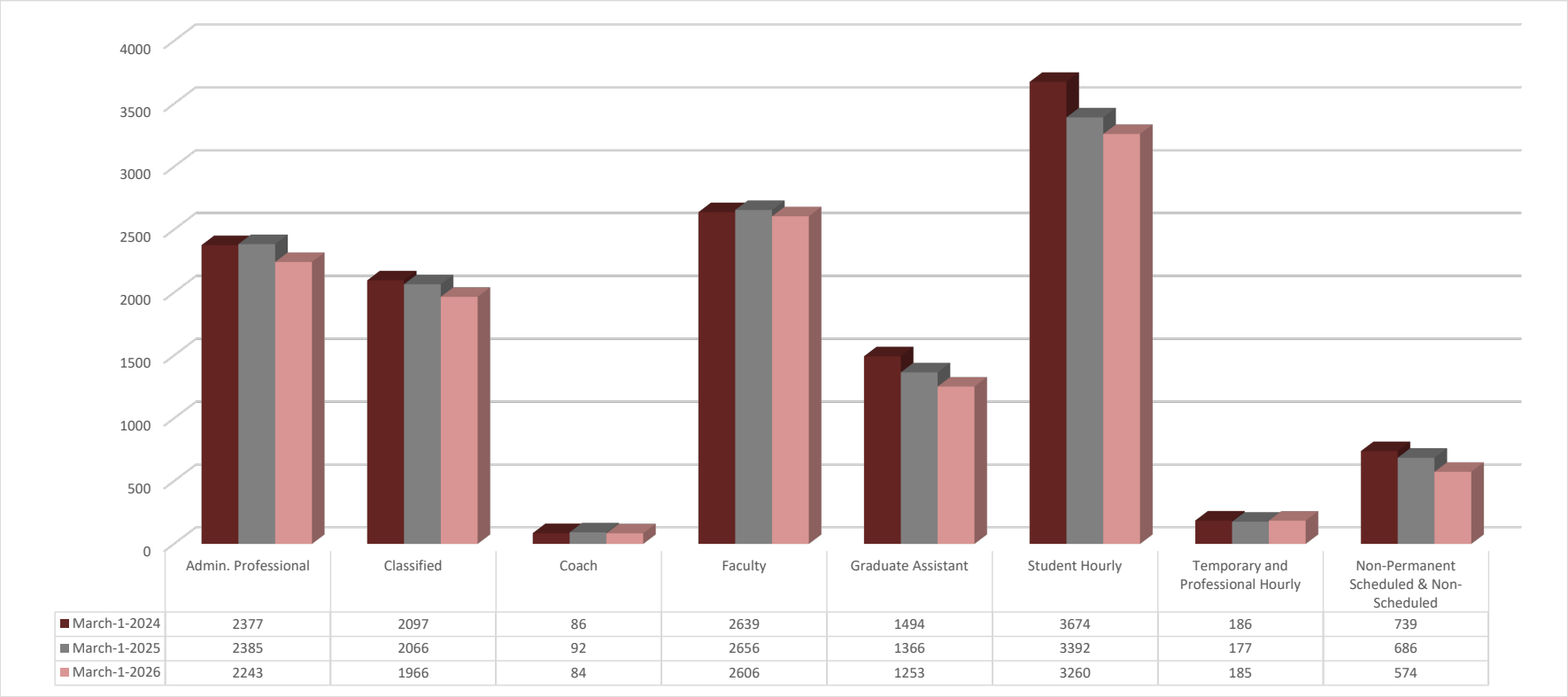
Human Resources	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	37	29	0	0	0	1	0	0	67
March 1, 2025	33	21	0	0	0	1	0	0	55
March 1, 2026	31	25	0	0	0	0	2	1	59
Three Year # Change	(6)	(4)	0	0	0	(1)	2	1	(8)
Three Year % Change	-16.2%	-13.8%				-100.0%			-11.9%

All Finance & Operations	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	198	570	0	0	2	27	136	1	934
March 1, 2025	191	568	0	0	2	24	135	0	920
March 1, 2026	188	604	0	1	2	12	97	2	906
Three Year # Change	(10)	34	0	1	0	(15)	(39)	1	(28)
Three Year % Change	-5.1%	6.0%			0.0%	-55.6%	-28.7%	100.0%	-3.0%



All Divisions

TOTAL	Administrative Professional	Classified	Coach	Faculty	Graduate Assistant	Non-Permanent - Scheduled & Non-Scheduled	Student Hourly	Temporary & Professional Hourly	TOTAL
March 1, 2024	2,377	2,097	86	2,639	1,494	739	3,674	186	13,292
March 1, 2025	2,385	2,066	92	2,656	1,366	686	3,392	177	12,820
March 1, 2026	2,243	1,966	84	2,606	1,253	574	3,260	185	12,171
Three Year # Change	(134)	(131)	(2)	(33)	(241)	(165)	(414)	0	(1,121)
Three Year % Change	-5.6%	-6.2%	-2.3%	-1.3%	-16.1%	-22.3%	-11.3%	0.0%	-8.4%



WSU Mass Salary Increase History

All Increases Awarded Across-the-Board Unless Otherwise Noted

FY	Effective Month / Year	Faculty	Administrative Professional	Graduate Assistants	Classified	Fund Split [h] (State/Tuition)
2009	09 / 08	[a] 4.00%	[b] 4.00%	4.00%	2.00%	N/A
2014	01 / 14	[c] 6.50%	4.00%	4.00%	-	N/A
2015	01 / 15	[d] 4.00%	3.00%	4.00%	-	N/A
2016	07 / 15	-	-	-	3.00%	81/19
2017	07 / 16	1.80%	1.80%	1.80%	1.80%	81/19
2018	01 / 18	1.00%	1.00%	1.00%	-	50/50
2018	07 / 17	-	-	-	2.00%	50/50
2019	07 / 18	-	-	-	2.00%	50/50
2019	01 / 19	1.00%	1.00%	1.00%	2.00%	50/50
2020	07 / 19	-	-	-	3.00%	56/44
2020	01 / 20	1.50%	1.50%	1.50%	-	56/44
2021	07 / 20	-	-	-	3.00%	56/44
2023	07 / 22	-	-	-	3.25%	65/35
2023	09 / 22	2.50%	2.50%	2.50%	-	65/35
2024	07 / 23	-	-	-	4.00%	67/33
2024	10 / 23	2.50%	2.50%	-	-	67/33
2024	05 / 24	-	-	[e] *variable*	-	66/34
2025	07 / 24	-	-	-	3.00%	66/34
2025	10 / 24	[f] 2.00%	[f] 2.00%	-	-	66/34
2026	07 / 25	-	-	-	3.00%	56/44
2026	10 / 25	[g] *1.40%*	1.40%	3.00%	-	56/44
2027	07 / 26				2.00%	56/44
2027	10 / 26	[i] *1.00%*	1.00%	-	-	56/44

[a] *Includes merit, market and equity adjustments and across-the-board increases.*

[b] *Merit-based increase*

[c] *A faculty merit pool comprised of approximately $2M of state funds was supplemented with area funds. The merit plus across-the-board increase for faculty resulted in an overall increase of approximately 6.5% in the total faculty salary base.*

[d] *Faculty increases for clinical and tenure track faculty were awarded per the faculty manual. Instructors, graduate students and exempt employees all received across- the-board increases.*

[e] *The graduate assistantship increase was not across-the-board. Actual increases varied by employee and were dependent upon their step value in the prior salary scale, and the new minimum step and salary scale in the bargaining agreement. The new minimum step value for a 50% FTE graduate assistant located in Pullman is $2,318.50 per month in the bargaining agreement.*

[f] *The legislature provided state appropriations to fund a 3% salary increase for faculty and AP employees, but this assumed a fund split between state and tuition. With tuition revenue trending downward, university leadership reviewed available FY-2025 core fund sources before deciding on the actual percent increase for faculty and AP employees.*

[g] *Increases of 1.4% will be distributed as defined in the Faculty Manual, for Professional Development, Superior Merit, and Salary Equity. In addition, the President's Excellence Fund will allocate at least $500,000 for faculty who demonstrate exemplary work and significant contributions to WSU, their unit, and their field.*

[h] *The legislature began to calculate the fund split between state and tuition in the 2015-17 biennium.*

[i] *Eligible faculty will receive a 1.0% across-the-board salary increase. Eligibility requirements include:*

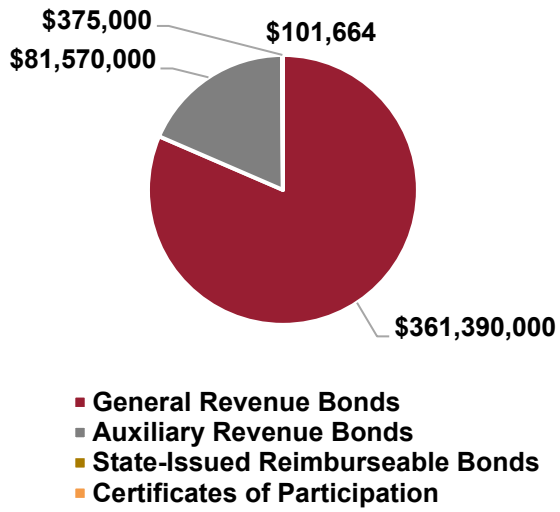
- *0.5 FTE or greater appointment;*
- *Appointment on or before December 31, 2025;*
- *Annual review of satisfactory or higher. Faculty members with an annual review below satisfactory are ineligible.*

The following parameters will be utilized:

- *Recently appointed faculty without two annual review, eligibility will be based on the single annual review report.*
- *For all other faculty members, the rating will be based on the last two annual review reports.*
- *Annual review rating must be satisfactory or higher in both CY24 and CY25 to be eligible.*

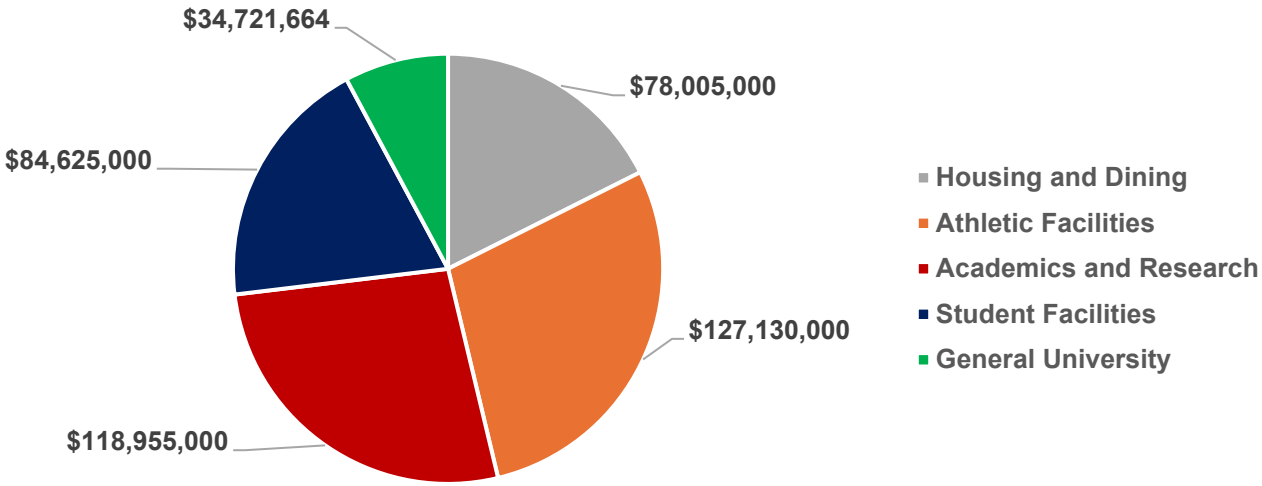
Washington State University
Bond Debt Information

As of June 30, 2026, the University has $443 million in outstanding principal on publicly issued debt. The University holds credit ratings from both Moody's Investors Service (Aa3) and S&P Global (A+). The University's ratings were affirmed in February 2026 in connection with its General Revenue Refunding Bonds 2026 issuance. Moody's Investors Service maintained its stable outlook while S&P Global improved its outlook from stable to positive.

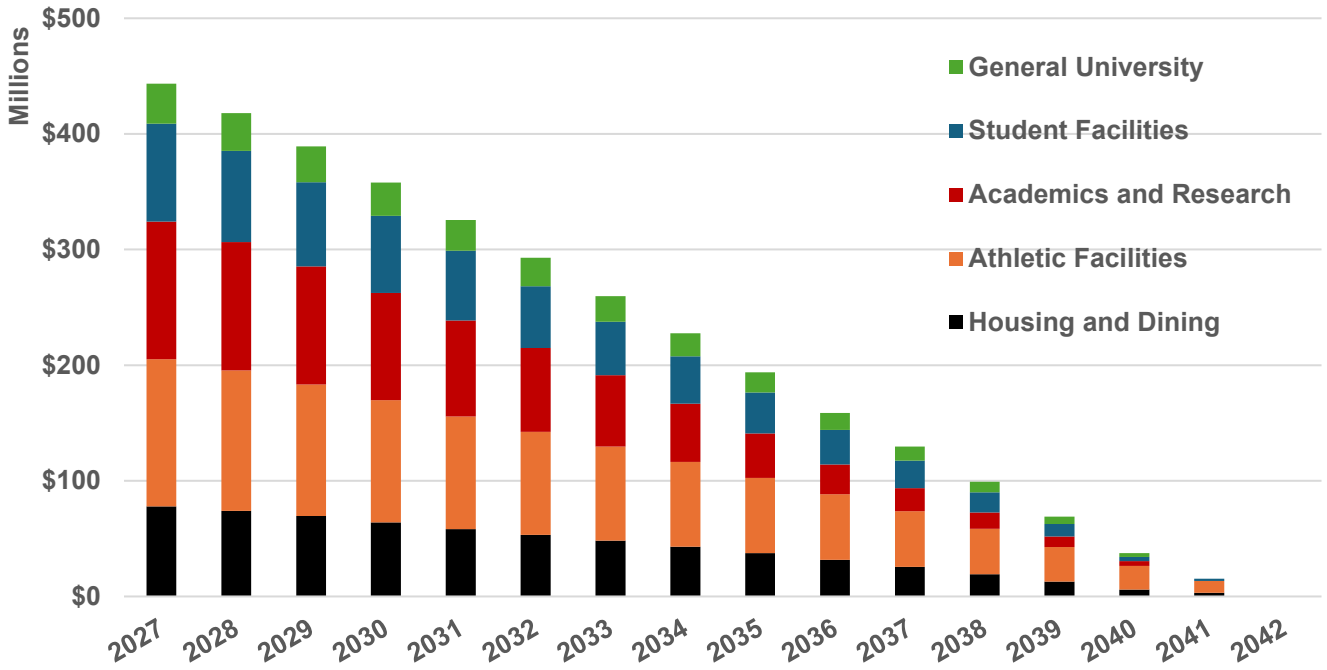


General Revenue Bonds are 82% of the debt outstanding. Auxiliary Revenue Bonds are serviced by Housing & Dining system revenue, Trust & building fees, and student fees. WSU will pay off approximately 64% of the outstanding debt principal in the next ten years, between 2027-2036.

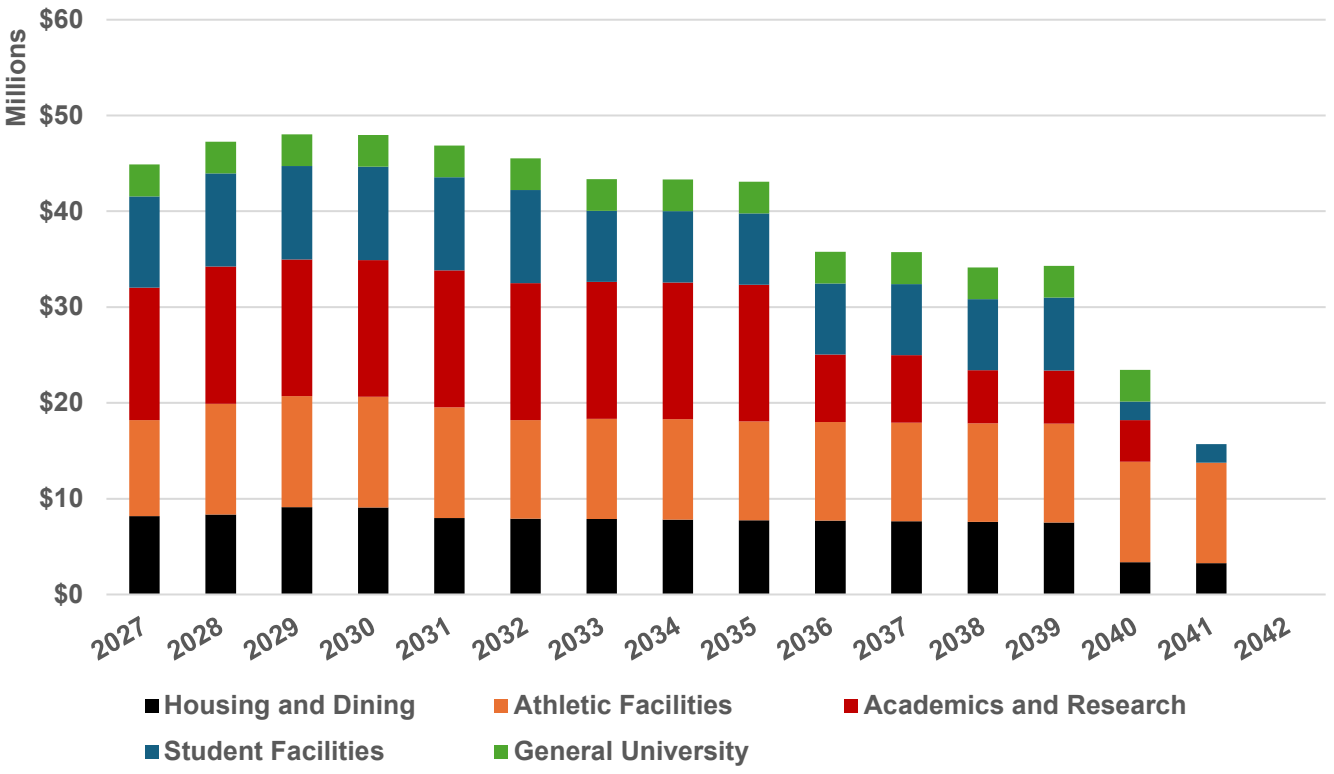
Debt has been used primarily to support academic, research and athletic facilities. Housing and Dining, as well as other student facilities, account for the balance of debt activity by use.



Outstanding Principal by Use



Annual Debt Service by Use



WASHINGTON STATE UNIVERSITY
BOARD OF REGENTS

Approval of the WSU Operating Budget for Fiscal Year 2027 And Delegation of Authority

RESOLUTION # 260518-759

WHEREAS, RCW 28B.30.095, RCW 28B.30.100, and RCW 28B.30.150 establish that the governance and management of Washington State University (WSU) are vested in the Board of Regents of WSU (Board); and

WHEREAS, the Board is responsible for overseeing the financial affairs of the University; and

WHEREAS, the University administration has developed a comprehensive operating budget for the fiscal year 2027 beginning July 1, 2026, and ending June 30, 2027, which aligns with the University's mission, strategic objectives, and expected revenue and expenditure; and

WHEREAS, the proposed budget has been reviewed and discussed by the Board and includes operating plans for all WSU campuses, Extension centers and statewide operations, and system-wide initiatives; and

WHEREAS, the Board, by virtue of RCW 28B.10.528, has the authority to delegate by resolution to the President of WSU, or designee, any of the powers and duties vested in or imposed upon the Board by law;

NOW, THEREFORE, BE IT RESOLVED that the Board of Regents hereby approves the Washington State University Annual Operating Budget for Fiscal Year 2027, as presented by the University administration on May 18, 2026;

BE IT FURTHER RESOLVED that the Board authorizes the President or designee to implement the budget as approved and to make any necessary adjustments to the budget throughout the fiscal year in response to changes in revenue, expenditures, or strategic needs. The President or designee will provide a written report to the Board of any significant adjustments (*i.e., any* adjustment with a budget impact of $10,000,000 or greater) on or before the date of the next regular Board meeting after the adjustment is made. Variance reporting will be provided at each meeting of the Finance & Administration Committee.

DATED this 18th day of May, 2026.

Chair, Board of Regents

University President and Secretary of the Board of Regents

WSU