

Washington State University
FY2025 Budget Document
DRAFT



WASHINGTON STATE
UNIVERSITY

Washington State University

FY25 Budget Document

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Introduction from the Chief Financial Officer

We are delighted to share the first Washington State University Budget Document. This compilation of information is intended to provide consistent and transparent access to the University's finances and should be viewed as a companion to the annual audited financial statements. Ideally this budget will align with the university's strategic planning efforts and consider key risks and opportunities. The WSU Board of Regents expects to review and approve the annual budget beginning next spring and this document will serve as the vehicle to communicate budget recommendations.

Our focus is on the University's Core Funds at the unit level, and as such department level budgets are not included as they are the responsibility of the Chancellors, Vice Presidents and Deans. We operate in a complex and highly decentralized environment and expect units to be responsible stewards of scarce resources to meet the University's missions of instruction, research and service.

WSU's financial position is a complex mixed message. On the positive side fund balances have improved since 2019 following a period of financial recovery. The University has maintained solid debt ratings with a stable outlook despite enrollment reductions. Through the good work of our Deputy CFO Matt Skinner and the Controller's Office, financial statement audits are completed on time with prior findings resolved. Our Modernization team continues to advance reporting to allow for analysis of financial information in real time. Budget development for the 2025 fiscal year brought back unit hearings and reductions were made in a more strategic manner than across the board.



Unfortunately, a period of persistent enrollment decline since the pandemic and increased costs have led to multiple years of budget cuts. Compensation has not increased in response to inflation and to remain competitive. Our campuses have large physical spaces where deferred maintenance is escalating for both facilities and information technology. During the budget hearings, it became clear that structural budget deficits are appearing and some of our units are operating with a core funds deficit.

Work on the budget model during the 2022 and 2023 fiscal years was successful in outlining the need for an all-funds approach to the University's budget and in considering effective incentives for future revenue growth. However, the model was not going to produce new revenue to offset enrollment shortfalls and increasing costs without work to determine strategic priorities and improve efficiency of operations. The limitations of current budget practices and lack of reporting demanded that this work be sidelined. During this pause our efforts are on improving access to financial information that can

support decisions and level set financial expectations for a new strategic plan and leadership transitions.

We hope that you will review this FY25 Budget Document, ask questions, and make suggestions for how we can better communicate WSU's financial position. This document will evolve as we plan for the 2026 fiscal year and will provide more input from the campuses and units. Additionally, a financial dashboard is in development to communicate performance throughout the year, identify trends, and provide the opportunity to affect change should estimates deviate from budget expectations.

Preparation of this Budget Document in a timely manner would not have been possible without the tremendous work of the University's Budget Office, and the efforts of others within Finance and Administration including Treasury, Compliance and Risk Management, Transportation Services, and Business & Financial Services. Special thanks to our campus and system partners including the Office of Research, Student Affairs, University Development and the WSU Foundation, the Office of Strategy, Planning, and Analysis, External Affairs and Government Relations, and Cougar Athletics.

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

From the WSU Budget Office

Budget development for FY25 involved participation of university leadership and their area finance officers from across the WSU system. The budget hearings held in March 2024 represented a shift to a more formalized and deliberative process. In response to an expected fifth year of enrollment decline, strategic reductions were made to fund critical university needs, instead of the implementation of across-the-board cuts like prior years. These decisions informed FY25 budget targets that were loaded to the Adaptive Planning tool.



For the second year, the university used Adaptive Planning to load initial finance and position budgets to the Workday Finance system. All Core Funds budgets were required, while Non-Core budgets were optional. Changes to the previous year's process included an upfront allocation to cover employer-paid benefits on Core Funds, which was previously on a monthly reimbursable basis, and calculation of across-the-board salary increase funding using the position budget model.

After the initial budget load, Core Funds to be allocated in FY25 include quarterly distributions of F&A calculated per Executive Policy 02, a true-up of enrollment-based funding that will occur in the fourth quarter, and an adjustment of Core Funds benefits allocations at year-end so that unit allocations equal actual benefits costs. Unit spending must be within these current year allocations. A use of carryforward policy remains in effect for FY25, requiring units to request use of carryforward funds if current year spending is expected to decrease fund balances.

As the university begins the planning process for FY26, cross-functional workgroups are engaged with researching improvements to our budget and reporting practices, including assessing the institution's position control needs and developing dashboards to monitor system-wide and unit level financial performance. These initiatives, coupled with an expanding scope on all funds activity, will provide additional tools to support budget management and ensure a planning process that is data-informed.

Chris Jones
Assistant Vice President for Budget and Planning

Overview of the University

WSU TUITION AND FEES, ANNUAL (PULLMAN) FALL 2023

Resident undergrad: **\$12,997** w/ fees
 Nonresident undergrad: **\$29,073** w/ fees
 Cost of Attendance (Pullman, RUG): **\$33,876**

TOTAL BIENNIAL OPERATING BUDGET REVENUES

2023-2025: **\$2.5 billion** [**\$659 million** of this is state appropriation]

TOTAL CAPITAL BUDGET 2023-25 BIENNIUM:

\$170.3 million

TOTAL RESEARCH & DEVELOPMENT EXPENDITURES (2022)

\$368.4 million (National Science Foundation, 2022)

PRIVATE SUPPORT (ANNUAL FUNDRAISING TOTAL) FY 2023

\$167.9 million

WSU ENDOWMENT (FY 2022) *These numbers are un-audited**

\$1.270 billion [**\$591.9m** WSU Foundation | **\$73.9m** WSU | **\$604.4m** Land Grant]

RESIDENT UNDERGRADUATE INDEBTEDNESS AT GRADUATION FY 2023

WSU R-UG undergrad average (for students with debt): **\$23,286**
 National UG average: **\$29,417** (FY 2022, *US News & World Report*)
 WSU R-UG median for those with debt: **\$20,288**
49% WSU R-UG students graduated with loan debt
61% UG nationally graduated with debt (FY 2021, *US News & World Report*)
34% - R-UG pay no tuition **35%** - R-UG pay full tuition

FINANCIAL AID & SCHOLARSHIPS TO UNDERGRADUATES FY 2023

More than **\$296 million** to **18,087** students
Washington College Grant undergrads: **7,698** [**34.6%**]
 College Bound undergrads: **1,813** [**8.2%**]

UNDERGRAD TIME TO DEGREE FY 2023 (ALL CAMPUS)

Full-time first-time new freshman students: **4.1 years**
 Full-time first-time new transfer students w/ AA degree: **2.4 years**

FOUR-YEAR GRADUATION RATE (FY 2023)

Undergrad rate: **44.1%**

FRESHMAN RETENTION RATE (2022-2023)

WSU: **79.6%**

LOW INCOME STUDENTS (2023)

Undergrads eligible for Pell Grant: **27.8%**
 Freshman first year retention rate: **74.0%**
 Four-year graduation rate: **33.1%**
 Degrees produced: **1,922**

DEGREES PRODUCED (FY 2023)

Bachelors' degrees: **5,788** High demand bachelors' degrees: **2,286**
 Advanced degrees: **1,687** Doctoral degrees: **252** [PhD/EDD]; **365** [Prof.]

ALUMNI (2023)

Total: **240,607**
 Washington: **154,133** - **64%** of total alumni
 Eastern Washington: **57,573** [**37%** of total alumni in Washington]
 Western Washington: **96,560** [**63%** of total alumni in Washington]
 ****Puget Sound*: **65,951** [**43%** of total alumni in Washington]

WSU HEAD COUNT ENROLLMENT (FALL 2023)

Total: **26,490** head count (**23,948** FTE)
 Undergrad: **21,923** Graduate/MBA: **3,489** Professional: **1,078**

- **79.9%** in-state [**83.9%** of undergrads are in-state]
- **14.7%** out-of-state
- **5.4%** international students

PULLMAN: 17,050

Undergrad: **14,850**
 Grad/MBA: **1,734**
 Professional: **460**

SPOKANE: 1,281

Undergrad: **416**
 Grad/MBA: **253**
 Professional: **612**

EVERETT: 212

Undergrad: **212**

TRI-CITIES: 1,441

Undergrad: **1,308**
 Grad: **133**

VANCOUVER: 2,756

Undergrad: **2,439**
 Grad: **317**



GLOBAL CAMPUS: 3,750 ENROLLED IN A DEGREE PROGRAM

Undergrad: **2,698** Grad: **1,052**
7,613 unique students receiving some form of online education (Fall 2023)
21 Undergrad Majors **12** Graduate Degrees
21 Certificate Programs **1** Teaching Endorsement

WSU STATE FUNDED FTE ENROLLMENT (FALL 2023)

Total: **23,948** FTE
 Pullman – **18,828** Spokane – **1,459** Everett – **200**
 Tri-Cities – **1,192** Vancouver - **2,270**

STUDENTS OF COLOR 34.1% (39.5% OF TOTAL FRESHMEN) (FALL 2023)

Pullman: **31.9%** Vancouver: **36.5%**
 Spokane: **37.2%** Everett: **35.4%**
 Tri-Cities: **49.7%** Global: **35.3%**

FIRST GENERATION STUDENTS (FALL 2023) (ALL CAMPUSES)

Total: **7,715** students – **35.2%** total undergraduate enrollment
 Total: **1,576** students – **37.1%** total freshman enrollment

TRANSFER STUDENTS (FALL 2023)

Total: **1,955** **73.4%** of applicants offered admission (off. adm.)
 Total percentage of applicants enrolled: **55.9%**
 Pullman: **763** **71.4%** off. adm. Spokane: **58** **77.1%** off. adm.
 Tri-Cities: **178** **73.8%** off. adm. Vancouver: **346** **79.0%** off. adm.
 Everett: **58** **70.9%** off. adm. Global: **552** **73.6%** off. adm.

EMPLOYEE FTE BY CAMPUS* (FALL 2023)

	Faculty	AP/Coaches**	Classified	Total
Pullman	1464.7	1836.8	1639.2	4940.7
Spokane	301.1	261.5	230.7	793.3
Tri-Cities	106.6	100.5	63.3	270.4
Vancouver	189.5	92.0	97.8	379.3
Everett	7.0	8.5	9.5	25.0
Global	***	58.8	34.0	29.8
Total	2069.0	2358.1	2074.4	6501.5

*Includes FTE for monthly appts. only; data based on location of primary position
 **AP – Administrative Professional employees
 ***Global Campus administrative faculty and faculty teaching reported in Pullman

Strategic Focus Areas



OneWSU



Fiscal
Transparency



Reputation
Strength



Stabilizing
Athletics

PROPOSED

2024-2025 Presidential and System Annual Objectives

PRESIDENTIAL PRIORITIES

Objective 1: Stabilize total undergraduate student enrollment and grow new student enrollment.

- Aligns to:
 - System Strategic Plan Goal 2: Student Experience
 - Strategic Areas of Focus: OneWSU and Reputational Strength

Objective 2: Expand outreach and engagement efforts, broaden WSU's donor base, and maximize private philanthropic support.

- Aligns to:
 - System Strategic Plan Goal 4: Institutional Effectiveness and Infrastructure
 - Strategic Areas of Focus: OneWSU and Fiscal Transparency

Objective 3: Continue efforts to secure a strong conference affiliation for Cougar Athletics that charts a clear and promising path forward.

- Aligns to:
 - System Strategic Plan Goal 2: Student Experience
 - Strategic Area of Focus: Stabilizing Athletics

SYSTEM PRIORITIES

Objective 1: Advance the OneWSU System approach through a series of strategies that will leverage the strength of the system.

- Aligns to:
 - System Strategic Plan Goal 2: Student Experience
 - System Strategic Plan Goal 4: Institutional Effectiveness and Infrastructure
 - Strategic Area of Focus: OneWSU

Objective 2: Improve the recognition of WSU's brand and enhance its reputation on a national level by continuing to implement a sustainable marketing program.

- Aligns to:
 - System Strategic Plan Goal 4: Institutional Effectiveness and Infrastructure
 - Strategic Area of Focus: Reputational Strength

Objective 3: Decrease undergraduate retention gap between the overall university student population and first-generation, low-income, and people of color.

- Aligns to:
 - System Strategic Plan Goal 2: Student Experience
 - Strategic Areas of Focus: OneWSU and Reputational Strength

Objective 4: Increase research competitiveness and national standing.

- Aligns to:
 - System Strategic Plan Goal 1: Research, Innovation, and Creativity
 - Strategic Areas of Focus: OneWSU and Reputational Strength

Objective 5: Build and strengthen WSU's systems and processes to support WSU's application and recognition as a Carnegie Classified Community-Engaged Institution for the 2026 Cycle

- Aligns to:
 - System Strategic Plan Goal 3: Outreach, Extension, Service, and Engagement
 - Strategic Areas of Focus: OneWSU and Reputational Strength

Objective 6: Institutionalize equity-minded recruitment and retention processes to improve diversity among WSU's faculty.

- Aligns to:
 - System Strategic Plan Goal 2: Student Experience
 - System Strategic Plan Goal 4: Institutional Effectiveness and Infrastructure
 - Strategic Area of Focus: OneWSU

Objective 7: Support the advancement of a stable fiscal future by continuing to develop system-wide budget planning processes and improved fiscal transparency across the WSU system.

- Aligns to:
 - System Strategic Plan Goal 4: Institutional Effectiveness and Infrastructure
 - Strategic Area of Focus: Fiscal Transparency

Objective 8: Develop a long-term strategy for maintaining a balanced budget for Intercollegiate Athletics.

- Aligns to:
 - System Strategic Plan Goal 4: Institutional Effectiveness and Infrastructure
 - Strategic Areas of Focus: Fiscal Transparency and Stabilizing Athletics

Objective 9: Increase access to actionable data that empowers WSU staff to gain valuable insights and make informed and timely decision-making.

- Aligns to:
 - System Strategic Plan Goal 4: Institutional Effectiveness and Infrastructure
 - Strategic Area of Focus: OneWSU

Note: Once these have been approved by the Board of Regents, specific strategies and metrics will be added to each of these proposed objectives.

WSU Enterprise Risk Management

The University's Compliance and Risk Management program is tasked with identification of risks in concert with the campus community, assessing the impact, likelihood and immediacy of each risk, and working with 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 potential outcomes of risk across the system. The Chief Compliance and Risk Officer regularly reports back to the Board of Regents. The work below is a brief summary of actions in the prior year and expected in FY25.

2024 Top 20 Risks		2023 Ranking	2022 Ranking	Current Budget Related Actions
1	Enrollment Trends	1	1	Enrollment management budget was maintained in FY24 and for FY25 an additional \$1.5M recurring funds were allocated to support enrollment efforts. First Time First Year enrollments increased across the system in Fall 2023 and Fall 2024.
2	Financial Sustainability	7	6	Work is underway to develop an approval process by the Board of Regents for the FY26 Budget. Policy work is in development for unit carryforward accumulation and use as well as minimum working capital expectations.
3	Athletics and the PAC12 Transition	6	17	FY24 Budget to Actual variance managed through PAC12 Settlement. FY25 budget reduced from \$83.4M to \$74M. Rebuilding of PAC12 expected to impact FY25 and FY26 budgets. Scenario planning for FY27 and beyond demands attention. Stabilizing Cougar Athletics is recongized by the Board of Regents as a focus area in FY25.
4	Sufficient University Physical Infrastructure	8	7	The University has multiple capital projects under construction utilizing a variety of funding sources including state funds and philanthropic support. A capital budget funding request totalling \$175M was submitted to the state for the 2025-2027 biennium. This request includes funds to address critical deferred maintenance across the system and to support identified new facilities for the Spokane Health Sciences Campus and for a new science facility in Pullman. The University has an estimated \$2B in backlogged deferred maintenance and will consider options to optimize best spaces and remove others that have reached end of useful life. Additionally, early master planning efforts will align with a new strategic plan and support work underway to examine spaces for housing and dining at the Pullman campus. FY25 budget allocations include \$1 million in new funding to address inflation in goods and services.
5	Employee Recruitment and Retention	3	12	Sustained budget reductions have had a negative impact on employee recruitment and retention.
6	Faculty and Staff Morale	added	n/a	Sustained budget reductions have had a negative impact on faculty and staff morale.
7	Political Climate and Attendant Social Change	12	3	Campus engagement and responses to protests have been reviewed. In Pullman, the Community Equity Response Team (CERT) developed a slate of recommendations to increase communications, support campus understanding of free speech and divestment, increased digital ads for "Hate Has No Place Here". The WSU Foundation and University Communications hosted a webinar about the University's endowment.
8	Employee Compensation	2	4	For FY25, the University provided a 4% classified employee increase effective July 1 and a 2.5% for Faculty and Administrative Professionals effective October 1. For FY25 the University provided a 3% classified employee increase effective July 1 and 2% for Faculty and AP effective October 1. The state does not provide 100% of salary and benefit funds and the Univeristy has relied on tutiion and reallocated funds for compensation support. As the first priority submitted as part of the state budget request for the 2025-2027 biennium, additional funds for employee retention and compensation are requested.

WSU Enterprise Risk Management

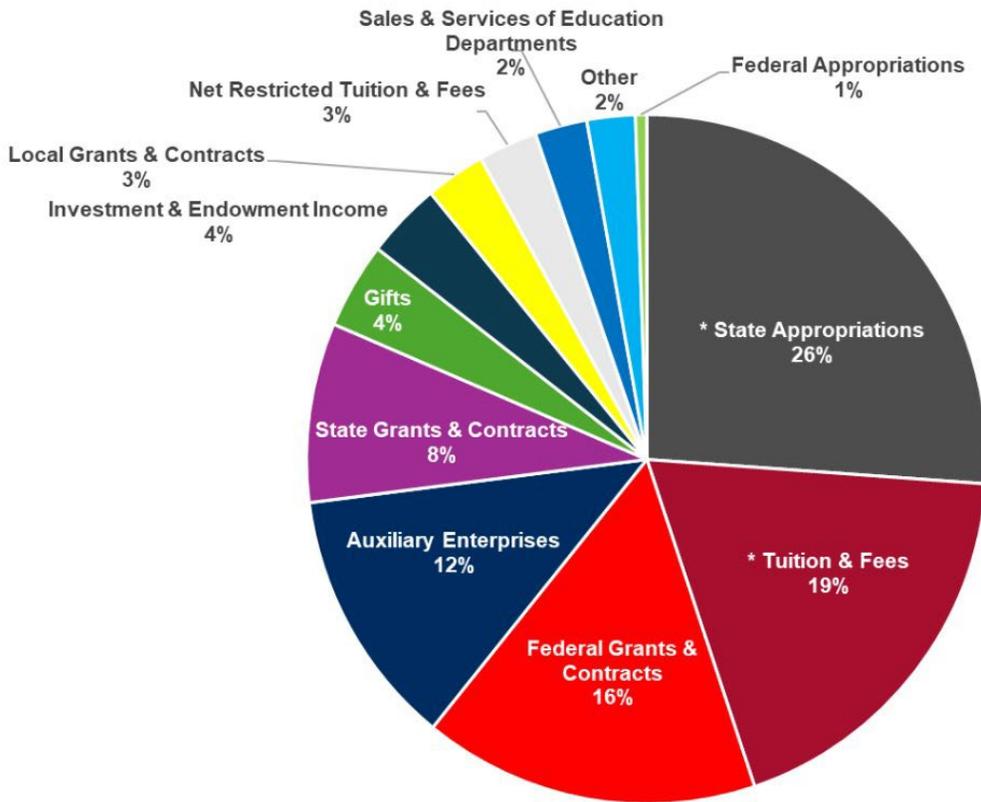
2024 Top 20 Risks		2023 Ranking	2022 Ranking	Current Budget Related Actions
9	Information Security/Cyber Security/3rd Party Data Risk	4	10	The University secured cyber insurance for FY25 and is actively strengthening the multi-factor authentication protocols.
10	Civil Rights Compliance	10	9	This area of responsibility had to reduce staff due to budget cuts. Number of reports increased in past year. It is anticipated that staff reductions combined with increasing reports will lead to longer response times.
11	System Transition	5	2	OneWSU is identified by the Board of Regents as a key focus area for FY25.
12	Robust and Timely Financial Reporting	n/a	n/a	Financial Services and the Controllers Office delivered the FY23 financial statements on time and resolved two significant deficiency findings. The Management Discussion and Analysis section of the annual financial statements was rewritten to include a more robust discussion of financial activity across the fiscal year. New reports are available via Workday and new real-time financial performance reporting became part of each Board of Regents presentation.
13	Labor Relations	n/a	n/a	The University managed new organizing activity with the Academic Student Employees in FY24. The state provided a portion of the funding required on a non-recurring basis. Budget reductions across the core funds provided the balance of funding needed for the contract. As part of the 2025-2027 biennium, the University requested full funding of the ASE contract.
14	Data Governance and Institutional Oversight	13	8	No update at this time.
15	Effective Financial Management	17	5	For FY25 budget development, budget hearings were re-introduced and all units were tasked with considering the impact of 1%-3%-5% cuts to support new initiatives and recognize reduced overall tuition revenue from declining enrollment. For the first time budget cuts were implemented in a differential manner. For FY25 financial management will focus on units in deficit and compliance with Executive Policy 01-Budget Responsibility.
16	Graduation Rates	below 20	below 20	No update at this time.
17	Student Behavior, Wellbeing and Access to Health Care	19	15	Funding provide for additional student mental health support for FY25.
18	Artificial Intelligence (AI)	added	n/a	No update at this time.
19	Diversity, Equity, Inclusion (DEI)	11	13	No update at this time.
20	Data Privacy	below 20	below 20	No update at this time.
Previous Top 20				
23	Compliance with Federal and State Requirements (Non-Civil Rights)	added	n/a	No update at this time.
32	Grant Management	14	20	This risk has moved below the top 20 as additional resources were allocated to Sponsored Program Services to manage the post-award process. An external study of the department's work was completed and new processes were established to streamline and improve workflow. New Workday reports have been developed and released to the campus community. In FY24 overspent grants were identified and resolved and work is underway to age accounts receivable.
35	International Engagement and Delivery of Education and Research	20	16	No update at this time.

Executive Summary

Fiscal Year 2025 Operating Budget

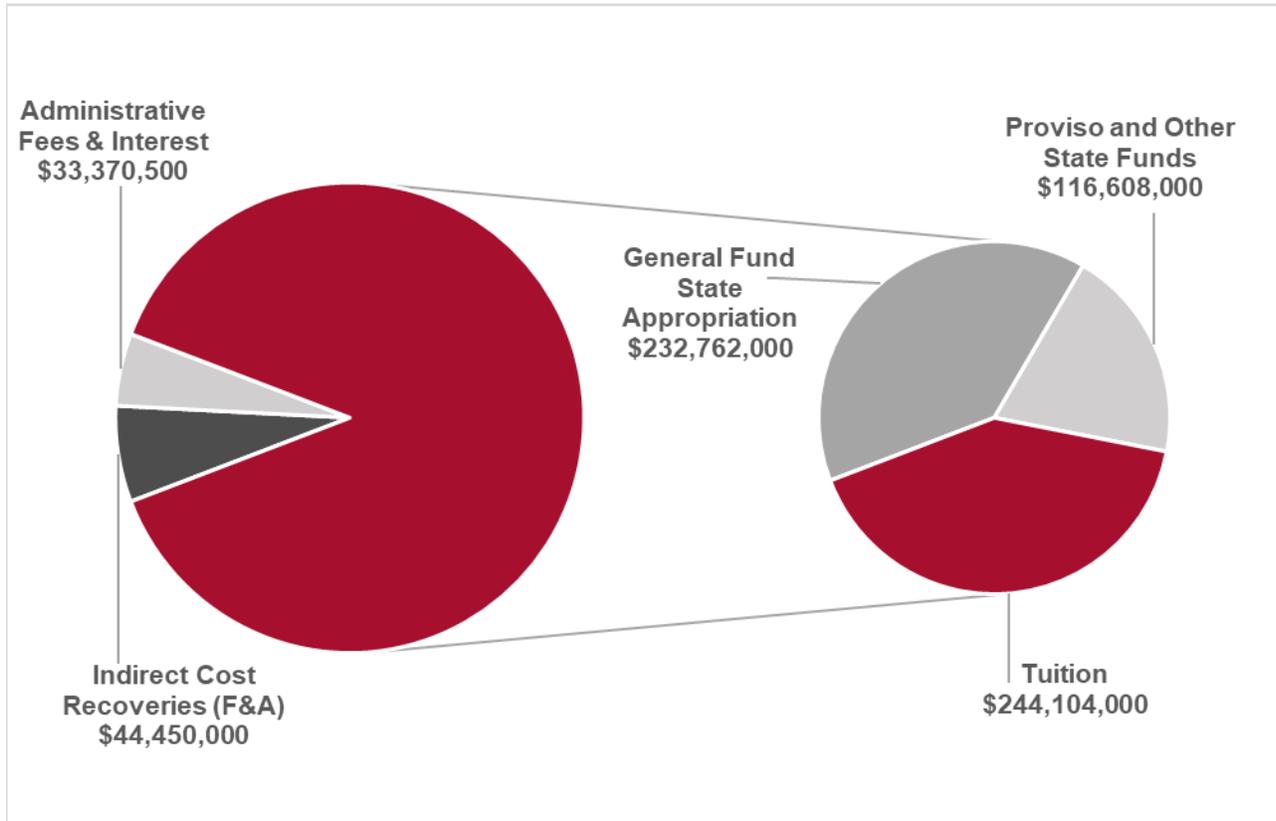
WSU's fiscal year 2025 total operating budget is approximately \$1.3 billion (Figure 1). Core Funds – comprised of state appropriations, net operating tuition, facilities and administrative cost recoveries, and administrative fees and interest income – are 50% of the total operating budget. Other major fund sources include grants and contracts, self-sustaining auxiliary enterprise revenues (e.g. athletics, housing and dining), and donated funds. Many of these fund types are restricted in use.

FY25 Total Operating Budget - \$1.3 Billion - Figure 1



State appropriations and net operating fees are 89.2% of the Core Funds budget (Figure 2). Net operating fees are the operating fee portion of tuition, less waivers and the state-mandated 4% contribution to the institutional aid fund. These are the tuition funds available for allocation in the operating budget to support WSU's instructional mission.

FY25 Core Funds Budget - \$671.3 Million - Figure 2

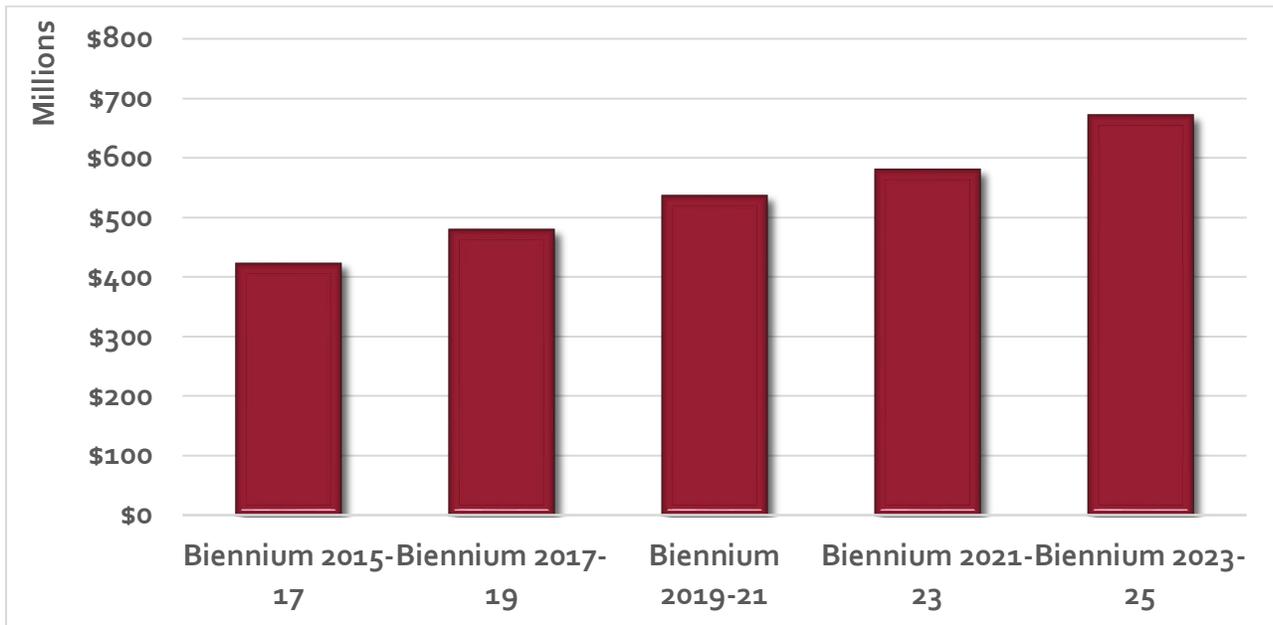


State appropriations can be categorized into two components: the general fund state appropriation that is available for allocation to support the institution’s academic mission, and Proviso Funds. Proviso funds are itemized in the state budget and designated for a specific purpose. Examples for FY2025 include funding for the Native Cougs Scholars Fund and for the Murrow News Fellowship. Proviso funds are approximately 33% of the total \$349 million state appropriations budget.

There are two other sources of Core Funds available for allocation to operating units: indirect cost recoveries (i.e. Facilities and Administrative cost recovery, or F&A) and administrative fees & interest (AFI). Combined, these two sources comprise 11.6% of the FY25 Core Funds operating budget.

State appropriations to WSU have grown steadily in the past decade (Figure 3), increasing 59% from the 2015-17 biennial total of \$423 million to \$672 million in the 2023-25 biennium after the state’s 2024 Supplemental Budget.

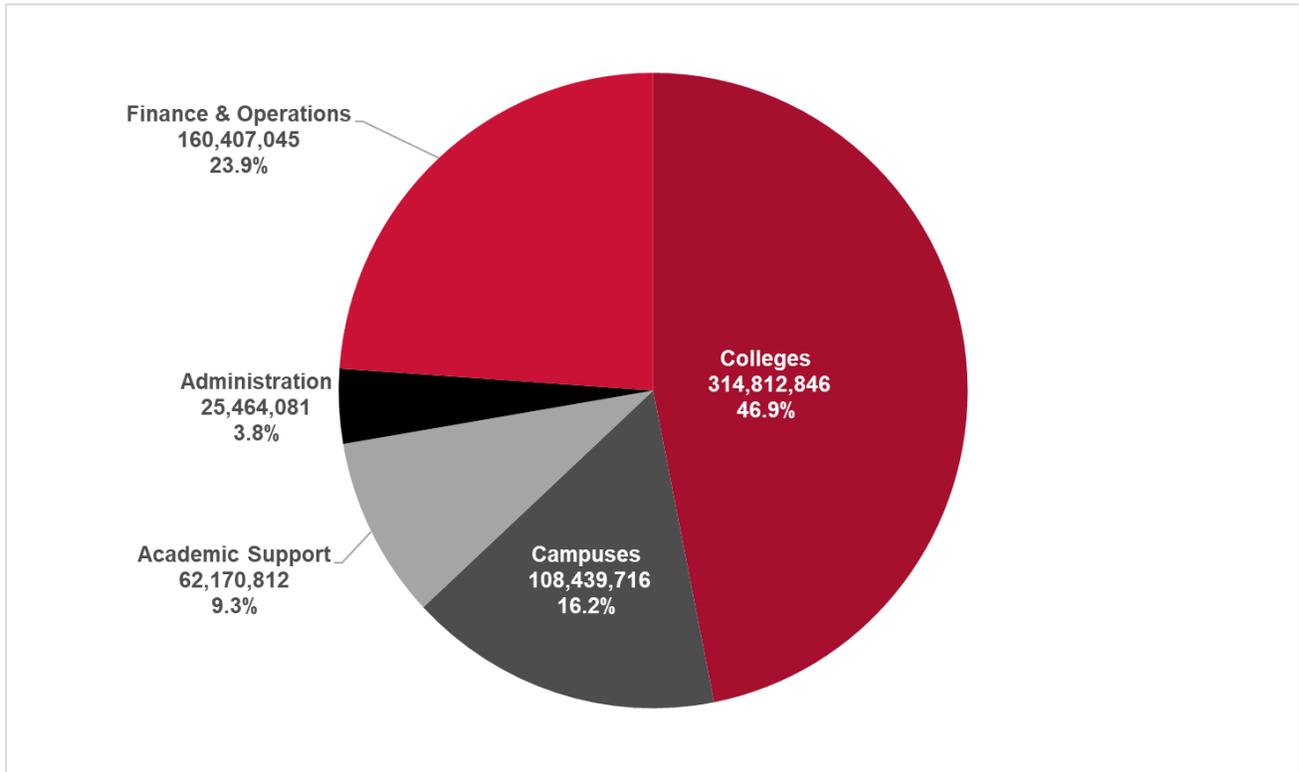
State Operating Appropriations – Figure 3



Nearly half of the FY25 operating budget funds the university’s colleges (Figure 4)¹. Finance & Operations units, primarily based on the Pullman campus and comprising 23.9% of the budget, includes Business and Financial Services; Facilities Services; Public Safety; Finance Operations; Pullman utilities costs; and other units which support WSU system financial operations. Campus budgets, which include Student Affairs in Pullman and the Chancellor’s units on each campus, are 16.2% of the budget. Academic Support includes system offices such as Enrollment Management, the Graduate School, International Programs, WSU Libraries, and the Office of Research – this category is 9.3% of the budget. Administration is 3.8% of the budget and includes the President, the Board of Regents, the Attorney General’s Office, Tribal Relations, Internal Audit, Government Relations, University Development, Marketing and Communications and Strategic Planning and Analysis.

¹ This figure represents the initial FY25 core funds operating budget. Since Indirect Cost Recovery (F&A) funds are allocated on a quarterly basis per Executive Policy 02, additional F&A funds that will be allocated to the colleges and campuses are currently held in the central F&A pool, which is part of Finance & Operations.

FY25 Core Funds Budget - Figure 4



Fiscal Year 2025 Budget Development Process

The FY25 Core Funds budget development process was informed by these guiding principles:

- Ensuring the University’s financial sustainability through evaluation of existing administrative and academic programs
- Promoting an analytics-oriented approach to understanding program investments
- Recognition that campuses, schools and colleges, and administrative & support units have varied resource needs, autonomy, and service level expectations
- Aligning the University’s financial position with the development of the (future) strategic plan, capital campaign goals, and institutional risks
- Promoting equity through increased transparency and accountability ([WSU Equity Lens Tool](https://policies.wsu.edu/prf/index/policy-development-review/equity-lens-toolkit/))²
- Providing clarity in alignment of resource allocation and outcomes with accountability for budget responsibility
- Balancing the need for increased resources to recruit, retain and develop faculty and staff with revenue growth, enhanced efficiencies, and reallocated resources

² <https://policies.wsu.edu/prf/index/policy-development-review/equity-lens-toolkit/>

An important component of budget development was the return to unit budget hearings. These discussions, totaling 22 hours with 44 academic and administrative units, took place March 18 – March 29. Units were provided templates before the hearings and asked to model the impact of 1%, 3%, and 5% reductions; project their FY2024 year end fund balance; and submit requests for critical funding needs. The leadership team presiding over the budget hearings included:

- Dr. Kirk H. Schulz, WSU System President
- Dr. Elizabeth Chilton, WSU Provost and Executive Vice President
- Leslie Brunelli, Executive Vice President for Finance & Administration and CFO
- Dr. Darryl Dewald, WSU Spokane Chancellor and Executive Vice President
- Dr. Judy McDonald, Faculty Regent and Professor of Mathematics

The leadership team was supported by these staff members from Finance and Administration:

- Matt Skinner, Senior Associate Vice President and Deputy CFO
- Chris Jones, Assistant Vice President for Budget and Planning

The required outcome of the budget hearings was to have a balanced FY25 operating budget. Persistent declining student enrollments have reduced the net operating fees available for allocation in the Core Funds budget while costs continue to increase from inflation, compliance requirements, and to meet strategic objectives such as enrollment management. For planning purposes, only modest growth of \$2.0 million in net operating fees was assumed for FY2025 (Figure 5). Another \$5.51 million was available through re-allocation after the budget hearings, for a total of \$8.01 million in Core Funds available to meet unit requests. The needs that were funded totaled \$16.1 million, leaving a balance of \$8.15 million to be funded. This balance was met with a \$1.9 million allocation from the Strategic F&A Fund, \$3.37 million in reductions to recurring requests approved in the budget hearings process, and \$2.87 in needs funded on a non-recurring basis with one-time funds.

FY25 Budget Development - Figure 5

Washington State University FY25 Budget Development Planning RECURRING Funds Only									
Tuition									
3% Tuition increase	6,000,000								
Budgeted enrollment reduction - 1.5%	(2,600,000)								
New Waivers	(900,000)								
Estimated New Tuition Funds	2,500,000								
Reallocation from Strategic Budget Reductions	5,510,694								
Total Estimated Recurring Sources	8,010,694								
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2">Reduction Parameters</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1%</td> <td style="text-align: right;">3,523,660</td> </tr> <tr> <td style="text-align: center;">3%</td> <td style="text-align: right;">10,306,687</td> </tr> <tr> <td style="text-align: center;">5%</td> <td style="text-align: right;">17,202,440</td> </tr> </tbody> </table>		Reduction Parameters		1%	3,523,660	3%	10,306,687	5%	17,202,440
Reduction Parameters									
1%	3,523,660								
3%	10,306,687								
5%	17,202,440								
Recurring Requests Approved									
	16,161,385								
Balance									
	(8,150,691)								
	1,907,400 Funded from F&A								
	3,375,291 Reduced Recurring Request								
	2,868,000 Funded One-Time Only								
	(0) Recurring Funds Balanced								

The re-allocation of \$5.51 million from unit budgets was equivalent to a 0.86% reduction in the total FY24 Core Funds budget (Figure 6). The reductions by unit categorization ranged from 0.78% for colleges, which comprise 50.18% of the budget, to 1.82% for administrative units, which comprise 3.65% of the total budget.

Core Funds Reductions – Percentage of Total Core Funds – Figure 6

	FY24 Total Core Funds Budget	Division % of Core Funds Budget	Recurring Reduction	% of Total Core Reduced
Colleges - TOTAL	321,160,591	50.18%	(2,512,251)	-0.78%
Campuses -TOTAL	108,125,954	16.89%	(1,017,443)	-0.94%
Academic Support - TOTAL	56,505,907	8.83%	(492,000)	-0.87%
Administration - TOTAL	23,360,395	3.65%	(425,000)	-1.82%
Finance & Operations - TOTAL	130,898,654	20.45%	(1,064,000)	-0.81%
FY24 CORE FUNDS BUDGET TOTAL	640,051,500	100.00%	(5,510,694)	-0.86%

However, only part of the FY24 total core funds budget of \$640.05 million was subject to the reduction. The reduction base of \$342.77 million was less because it represented only base level budgets of state/tuition funds and specifically did not include F&A funds.³ The overall reduction amounts to 1.61% of the reduction base (Figure 7).

Core Funds Reduction – Percentage of the Reduction Base – Figure 7

	FY24 Total Core Funds Budget	Division % of Core Funds Budget	FY24 Core Subject to Reduction	Division % of Core Subject to Reduction	Recurring Reduction	% of Reduction Base Reduced
Colleges - TOTAL	321,160,591	50.18%	192,906,996	56.28%	(2,512,251)	-1.30%
Campuses - TOTAL	108,125,954	16.89%	56,639,566	16.52%	(1,017,443)	-1.80%
Academic Support - TOTAL	56,505,907	8.83%	31,376,452	9.15%	(492,000)	-1.57%
Administration - TOTAL	23,360,395	3.65%	15,025,583	4.38%	(425,000)	-2.83%
Finance & Operations - TOTAL	130,898,654	20.45%	46,823,969	13.66%	(1,064,000)	-2.27%
FY24 CORE FUNDS BUDGET TOTAL	640,051,500	100.00%	342,772,566	100.00%	(5,510,694)	-1.61%

Figure 8 shows the FY25 total Core Funds recurring budget following the budget hearings, which is the sum of the FY24 budget, the \$5.51 recurring reduction, \$2.33 million allocated for Academic Student Employee bargaining, and \$6.31 million allocated for other recurring needs.

FY25 Core Funds Budget – Following Budget Hearings – Figure 8

	FY24 Total Core Funds Budget	Division % of Core Funds Budget	Recurring Reduction	Recurring GA - From Budget	Recurring New Other	FY25 Total Core Recurring	Division % of Core Funds Budget
Colleges - TOTAL	321,160,591	50.18%	(2,512,251)	1,965,000	600,000	321,213,340	49.96%
Campuses - TOTAL	108,125,954	16.89%	(1,017,443)	207,000	396,896	107,712,407	16.75%
Academic Support - TOTAL	56,505,907	8.83%	(492,000)	154,000	2,085,000	58,252,907	9.06%
Administration - TOTAL	23,360,395	3.65%	(425,000)	4,000	305,000	23,244,395	3.61%
Finance & Operations - TOTAL	130,898,654	20.45%	(1,064,000)	-	2,925,798	132,580,813	20.62%
FY24 CORE FUNDS BUDGET TOTAL	640,051,500	100.00%	(5,510,694)	2,330,000	6,312,694	643,003,861	100.00%

The total Core Funds budget has been adjusted following the budget hearings to allocate state proviso funds and biennial state appropriations. Additionally true ups of the net tuition revenues, indirect cost recoveries and administrative fees and interest have been aligned with the 2024 fiscal year end.

³ Government Relations has no base level state/tuition funding, so its reduction was assessed on its administrative fees & interest (AFI) base budget. University Development is primarily funded by AFI as well, so the reduction base included those funds. General Expense, the unit from which utilities costs are paid on Core Funds, was not assigned a reduction target.

Washington State University

Summary of Funding Recommendations for FY25

Recurring Funding Recommendations

Support for Academic Student Employee Contract	\$2,330,000
Enrollment Management	\$1,500,000
Facilities – Inflationary Increase in Goods & Services	\$1,000,000
Information Technology – Contractual Increases, Zoom, Microsoft and Vulnerability Management	\$984,087
Elson S. Floyd College of Medicine	\$500,000
Provost’s Office	\$500,000
Human Resource Services	\$500,000
Business & Financial Services – Workday Contract Escalation	\$441,711
Board of Regents Meetings	\$305,000
Pullman Chancellor’s Office (Positions currently on hold)	\$250,000
Student Affairs – Data and Compliance Coordinator & Student Mental Health Support	\$146,896
CAHNRS Endowed Chair Commitment	\$100,000
Graduate School Positions	\$85,000
Total Recurring Funding Recommendations	\$8,642,694

Non-Recurring Funding Recommendations

Support for Academic Student Employee Contract	\$2,000,000
University Marketing and Communications – Brand Marketing Strategy	\$1,721,000
Tri Cities – Wine Science Center Capital Project Deficit	\$1,304,521
Law Enforcement – Weapon Detection System	\$470,000
Attorney General Revolving Fund and Board of Regents Support	\$421,360
Information Technology – Cyber Liability Insurance	\$200,000
College of Veterinary Medicine – Accreditation Visit	\$63,940
Finance Operations – Active Assailant Insurance Coverage	\$30,000
Total Non-Recurring Funding Recommendations	\$6,210,821

During the budget hearing cycle, the University received unit requests for new funding totaling \$74,957,845. Of that amount \$42,321,178 was requested to meet recurring needs while \$32,636,667 was requested for non-recurring initiatives.

With the tuition increase for FY25 and overall reduction in enrollment, an expected \$2,500,000 will be available to cover a portion of the new recurring funding recommendations. Differential budget reductions of \$5,510,694 are also available leaving a balance of \$632,000. The variance is expected to be covered through increased revenue from interest income.

Non-recurring funding recommendations are covered by \$2,000,000 in one-time state support from the supplemental budget for the graduate assistant contract and interest income received in the 2024 fiscal year.

Student tuition rates for undergraduate and graduate students have increased by 3%, the maximum allowed under the state cap. First Time-First Year enrollment increased in total in Fall 2023 and was expected to do so for Fall 2024. Despite gains in the new entering courses, overall student enrollment will be reduced in FY25.

The University has endured five years of budget reductions following the pandemic. WSU has a history of success despite lean budgets but acknowledges growing demands and expectations for funding to sustain instruction, research and service as well as the administrative support functions that enable achievement of the mission.

**FY24 CORE FUNDS BUDGET -
FY25 BUDGET PLANNING**

	A	B		C	D	A+B+C+D				
	FY24 Total	Recurring Reduction	% of Reduction Base Reduced	% of Total Core Reduced	Recurring GA - From Budget	Recurring New Other	Total Recurring - Following Budget Development	Adjustments	Total Recurring - Adjusted for State Supplemental Budget	FY25 Initial Budget (Adaptive Planning)
Colleges										
College of Agricultural, Human, and Natural Resource Sciences	71,336,893	(470,000)	-1.00%	-0.66%	344,000	100,000	71,310,893	620,000	71,930,893	69,976,247
College of Arts and Sciences	58,506,162	(477,251)	-1.17%	-0.82%	826,000	-	58,854,911	1,062,000	59,916,911	59,432,988
Carson College of Business	19,075,910	(208,000)	-2.02%	-1.09%	110,000	-	18,977,910	94,000	19,071,910	18,406,303
Murrow College of Communication	9,231,951	(140,000)	-2.99%	-1.52%	46,000	-	9,137,951	39,000	9,176,951	9,609,671
College of Education	11,050,490	(101,000)	-1.49%	-0.91%	64,000	-	11,013,490	55,000	11,068,490	10,750,821
Voiland College of Engineering and Architecture	40,394,838	(252,000)	-1.00%	-0.62%	209,000	-	40,351,838	179,000	40,530,838	37,608,120
College of Veterinary Medicine	48,264,885	(249,000)	-1.00%	-0.52%	256,000	-	48,271,885	220,000	48,491,885	47,054,746
Elson S. Floyd College of Medicine	41,897,255	(197,000)	-1.00%	-0.47%	42,000	500,000	42,242,255	36,000	42,278,255	41,000,449
College of Nursing	11,756,843	(108,000)	-1.52%	-0.92%	15,000	-	11,663,843	13,000	11,676,843	11,847,580
College of Pharmacy and Pharmaceutical Sciences	9,645,364	(310,000)	-5.00%	-3.21%	55,000	-	9,390,364	47,000	9,437,364	9,125,921
Colleges - TOTAL	321,160,591	(2,512,251)	-1.30%	-0.78%	1,967,000	600,000	321,215,340	2,365,000	323,580,340	314,812,846
Campuses										
Pullman										
Pullman Chancellor's Office	2,376,466	(106,000)	-5.57%	-4.46%	-	250,000	2,520,466	-	2,520,466	2,854,933
Student Affairs - Pullman	8,092,720	(52,000)	-0.95%	-0.64%	2,000	146,896	8,189,616	254,667	8,444,283	7,858,727
Pullman - SUBTOTAL	10,469,185	(158,000)	-2.15%	-1.51%	2,000	396,896	10,710,081	254,667	10,964,748	10,713,659
Everett	5,362,727	(114,000)	-3.00%	-2.13%	2,000	-	5,250,727	2,000	5,252,727	5,511,753
Global Campus	5,559,474	(53,000)	-2.98%	-0.95%	-	-	5,506,474	-	5,506,474	3,879,886
Spokane - Administrative Support Units	18,936,566	(368,443)	-3.11%	-1.95%	-	-	18,568,123	-	18,568,123	16,659,664
Tri-Cities	24,922,375	(110,000)	-1.05%	-0.44%	22,000	-	24,834,375	39,667	24,874,042	28,090,119
Vancouver	42,875,626	(214,000)	-1.00%	-0.50%	179,000	-	42,840,626	174,666	43,015,292	43,584,645
Campuses - Excluding Pullman - SUBTOTAL	97,656,768	(859,443)	-1.74%	-0.88%	203,000	-	97,000,325	216,333	97,216,658	97,726,057
Campuses - TOTAL	108,125,954	(1,017,443)	-1.80%	-0.94%	205,000	396,896	107,710,407	471,000	108,181,407	108,439,716
Academic Support										
Provosts Office	13,012,036	(262,000)	-3.00%	-2.01%	18,000	500,000	13,268,036	963,000	14,231,036	15,122,011
Office of Research	13,335,538	(66,000)	-1.00%	-0.49%	10,000	-	13,279,538	9,000	13,288,538	14,963,269
Libraries	13,415,353	(51,000)	-0.99%	-0.38%	2,000	-	13,366,353	2,000	13,368,353	13,504,989
Graduate School	3,214,220	(18,000)	-0.99%	-0.56%	120,000	85,000	3,401,220	103,000	3,504,220	3,612,723
International Programs	2,795,564	(95,000)	-5.02%	-3.40%	4,000	-	2,704,564	3,000	2,707,564	2,813,009
Enrollment Management	10,733,196	-	0.00%	0.00%	-	1,500,000	12,233,196	-	12,233,196	12,154,811
Academic Support - TOTAL	56,505,907	(492,000)	-1.57%	-0.87%	154,000	2,085,000	58,252,907	1,080,000	59,332,907	62,170,812
Administration										
Presidential Units	5,532,110	(150,000)	-4.54%	-2.71%	2,000	305,000	5,689,110	2,000	5,691,110	6,370,885
Office of External Affairs and Government Relations	2,245,196	(75,000)	-3.87%	-3.34%	-	-	2,170,196	-	2,170,196	2,375,036
University Development	6,067,009	(75,000)	-2.58%	-1.24%	-	-	5,992,009	-	5,992,009	6,137,549
University Marketing and Communications	6,775,991	(75,000)	-1.65%	-1.11%	-	-	6,700,991	-	6,700,991	7,856,808
Office of Strategy, Planning, and Analysis	2,740,089	(50,000)	-2.15%	-1.82%	2,000	-	2,692,089	2,000	2,694,089	2,723,803
Administration - TOTAL	23,360,395	(425,000)	-2.83%	-1.82%	4,000	305,000	23,244,395	4,000	23,248,395	25,464,081
Finance & Operations										
Facilities	27,053,049	(350,000)	-1.98%	-1.29%	-	1,000,000	27,703,049	-	27,703,049	25,500,890
Central (General Expense and Unallocated)	51,769,526	-	-	-	-	-	51,769,526	12,587,539	64,357,065	78,112,108
Finance Operations	5,358,090	(150,000)	-3.50%	-2.80%	-	-	5,208,090	-	5,208,090	5,521,516
Public Safety and Business Operations	5,170,284	(65,000)	-1.90%	-1.26%	-	-	5,105,284	-	5,105,284	6,462,553
Business and Financial Services	12,287,403	(100,000)	-3.56%	-0.81%	-	441,711	12,629,114	-	12,629,114	13,692,843
Information Technology	22,440,189	(300,000)	-1.96%	-1.34%	-	984,087	23,124,276	-	23,124,276	23,978,005
Human Resource Services	6,640,473	(99,000)	-2.99%	-1.49%	-	500,000	7,041,473	-	7,041,473	7,139,131
Finance & Operations - TOTAL	130,719,015	(1,064,000)	-2.27%	-0.81%	-	2,925,798	132,580,813	12,587,539	145,168,352	160,407,045
FY24 CORE FUNDS BUDGET TOTAL	639,871,861	(5,510,694)	-1.61%	-0.86%	2,330,000	6,312,694	643,003,861	16,507,539	659,511,400	671,294,500

NOTES
¹ - Medicine, Nursing and Pharmacy reside at the Spokane Campus
² - Tri-Cities and Vancouver are not part of pooled tuition and budget includes academic and support funding.
³ - Includes additional appropriations for central services & benefits; carbon allowance funding from supplemental budget; and unallocated F&A and fees/interest.
⁴ - FY25 Initial Budget in Adaptive Planning tool does not include F&A allocations to units. Funds are accrued in Central until allocation based on grant activity.

WSU Campus & Unit Core Fund Budgets

WSU Campus and Unit Core Funds Budget

Unit level material provided is an overall summary, primarily of Core Funds Budgets for FY25 following budget development decisions and adjustments. Materials are excerpted from the March 2024 budget hearings and include:

- Budget reduction history for FY21-FY25
- Unit sources and uses actual performance for FY21, FY22, FY23 and FY24
 - Core funds and non-core funds summary
 - Uses are not yet provided by expenditure type
- Unit level carryforward for core and non-core funds
- For WSU Campuses and Academic units credit hours for the four prior fall terms are included
- Unit narrative will supplement the materials for the FY26 Budget Document

College of Agricultural, Human, and Natural Resource Sciences

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	69,391,685	(449,918)	68,941,767
Indirect Cost Recovery	1,548,958	(1,199,196)	349,762
Admin Fee and Interest	665,250	19,468	684,718
Core Funds Subtotal	71,605,893	(1,629,646)	69,976,247

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.0%)	
	Permanent	-	-	1,223,800	2,924,900	470,000
Temporary	4,756,900	3,567,600	1,223,800	-	-	
Grand Total	4,756,900	3,567,600	2,447,600	2,924,900	470,000	
Cumulative Permanent Reductions					4,618,700	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
General Fund	60,981,720	61,101,581	(119,861)	61,876,006	59,790,608	2,085,398	67,884,929	68,192,834	(307,905)	67,778,990	67,009,032	769,958
Indirect Cost Recovery	2,202,945	1,310,015	892,929	2,638,265	1,254,692	1,383,574	2,906,637	1,288,569	1,618,069	3,059,355	2,042,753	1,016,602
Admin Fee and Interest	753,378	633,709	119,668	737,275	582,673	154,602	702,976	436,487	266,489	671,826	329,447	342,379
Core Funds Subtotal	63,938,042	63,045,305	892,737	65,251,546	61,627,973	3,623,573	71,494,542	69,917,890	1,576,652	71,510,171	69,381,233	2,128,939
FD010 Criminal Sentencing Task Force Support	0	0	0	0	0	0	0	5,287	(5,287)	0	0	0
FD024 Geothermal Account	0	0	0	0	0	0	170	0	170	(130)	0	(130)
FD026 Dedicated Local Accounts	16,246,202	15,543,962	702,240	19,783,899	17,157,751	2,626,149	19,581,241	17,802,721	1,778,520	21,825,948	19,137,524	2,688,424
FD035 Hatch as Amended	1,330,111	1,319,218	10,893	546,933	583,130	(36,198)	(39,713)	(75,911)	36,198	3,467,259	3,476,243	(8,983)
FD036 Regional Research	857,300	840,905	16,395	1,130,717	1,141,259	(10,542)	1,082,690	1,082,169	521	1,311,590	1,317,951	(6,361)
FD037 McIntire-Stennis Forestry	354,432	280,131	74,301	198,055	259,040	(60,985)	298,891	307,136	(8,245)	318,600	323,671	(5,071)
FD038 Animal Health and Disease Research	13,733	10,074	3,659	16,704	16,704	0	3,984	3,984	0	6,689	9,789	(3,100)
FD040 Smith-Lever as Amended	2,863,877	2,708,628	155,249	4,312,001	4,309,555	2,446	5,940,061	4,566,286	1,373,775	4,455,403	4,613,098	(157,695)
FD041 Smith-Lever EFNEP	464,855	460,992	3,863	901,157	909,934	(8,777)	1,001,140	824,774	176,367	709,667	713,552	(3,885)
FD042 Smith Lever-"RREA"	75,871	75,214	657	115,513	115,513	0	32,828	32,828	0	106,791	107,448	(657)
FD043 Grants and Contracts - Federal	0	111	(111)	0	966	(966)	77	2,048	(1,971)	(2)	582	(584)
FD044 Grants and Contracts - State	100,520	3,155	97,365	46,390	(2,468)	48,858	24,924	(391)	25,315	40,069	(702)	40,771
FD049 Donated Funds	13,097,114	6,451,129	6,645,985	8,559,778	7,759,124	800,655	9,288,492	8,220,624	1,067,868	8,473,269	8,311,589	161,681
FD050 WSU Foundation	104,560	393	104,166	(9,953)	(498)	(9,455)	7,864	101	7,763	4,762	0	4,762
FD053 Agency Accounts	687,889	565,067	122,823	499,543	812,614	(313,072)	571,151	418,449	152,701	660,373	526,484	133,888
FD055 Associated Students Auxiliary Accounts	1,371,583	1,659,194	(287,611)	2,457,071	1,750,515	706,556	2,133,519	2,113,328	20,191	2,327,786	2,296,796	30,991
FD062 Other Enterprises Accounts	2,483,159	2,411,448	71,711	2,666,829	2,016,819	650,010	3,138,383	2,523,243	615,140	3,096,237	2,611,195	485,043
FD085 Grants and Contracts - Local	0	432	(432)	231,902	0	231,902	(231,902)	88	(231,990)	3,022	1,582	1,440
FD091 Motorpool	16,438	11,326	5,112	21,373	19,937	1,436	24,272	30,345	(6,074)	38,411	23,616	14,795
Non-Core Funds Subtotal	40,067,644	32,341,379	7,726,265	41,477,912	36,849,894	4,628,018	42,858,072	37,857,109	5,000,962	46,845,745	43,470,417	3,375,328
Grand Total	104,005,686	95,386,684	8,619,001	106,729,458	98,477,867	8,251,591	114,352,614	107,774,999	6,577,615	118,355,917	112,851,650	5,504,267

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

College of Agricultural, Human, and Natural Resource Sciences

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	12,429,644	14,516,381	14,209,406	14,980,490
Indirect Cost Recovery	7,804,682	9,188,256	10,806,325	11,822,927
Admin Fee and Interest	733,325	887,926	1,154,415	1,496,794
Core Funds Subtotal	20,967,651	24,592,564	26,170,146	28,300,211
FD010 Criminal Sentencing Task Force Support	0	0	(5,287)	(5,287)
FD024 Geothermal Account	0	0	0	40
FD026 Dedicated Local Accounts	8,776,457	11,402,605	13,181,125	15,869,550
FD035 Hatch as Amended	2,349,295	2,313,098	2,349,295	2,340,312
FD036 Regional Research	926,310	915,768	916,290	909,928
FD037 McIntire-Stennis Forestry	710,970	649,986	641,740	636,670
FD038 Animal Health and Disease Research	22,763	22,763	22,763	19,663
FD040 Smith-Lever as Amended	3,445,925	3,448,371	4,822,146	4,664,451
FD041 Smith-Lever EFNEP	810,083	801,306	977,673	973,788
FD042 Smith Lever-"RREA"	116,501	116,501	116,501	115,844
FD043 Grants and Contracts - Federal	(111)	(1,077)	(3,048)	(3,632)
FD044 Grants and Contracts - State	3,280	52,138	77,453	118,224
FD049 Donated Funds	24,669,273	25,471,357	26,544,112	26,701,020
FD050 WSU Foundation	(982,615)	(11,890)	(8,569)	(1,836)
FD053 Agency Accounts	336,445	22,813	175,514	309,402
FD055 Associated Students Auxiliary Accounts	(263,875)	442,681	462,872	493,862
FD062 Other Enterprises Accounts	1,423,385	2,073,396	2,688,536	3,173,579
FD085 Grants and Contracts - Local	(432)	231,470	(520)	920
FD088 Fiduciary Activities	(7)	(7)	(7)	(7)
FD091 Motorpool	13,646	15,082	9,008	23,803
Non-Core Funds Subtotal	42,357,294	47,966,360	52,967,597	56,340,293
Grand Total	63,324,944	72,558,923	79,137,743	84,640,504

Unit Narrative Available in FY26

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	32,111	30,267	27,831	26,283
Vancouver	2,230	2,179	1,937	2,047
Global	3,516	2,714	3,043	3,155
Tri-Cities	1,337	969	966	689
Everett	83	172	103	157
Spokane	41	77	64	41
Grand Total	39,318	36,378	33,944	32,372

Source: OBIIE "Courses" Dashboard

-17.67%

College of Arts and Sciences

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	57,774,081	695,071	58,469,152
Indirect Cost Recovery	1,109,926	(840,036)	269,890
Admin Fee and Interest	675,905	18,041	693,946
Core Funds Subtotal	59,559,911	(126,923)	59,432,988

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.17%)	
Permanent	-	-	1,056,700	2,545,800	477,251	
Temporary	2,195,300	-	1,056,700	-	-	
Grand Total	2,195,300	-	2,113,400	2,545,800	477,251	
Cumulative Permanent Reductions					4,079,751	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
Fund	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
General Fund	57,602,857	58,907,488	(1,304,631)	57,324,760	54,547,590	2,777,171	55,628,050	59,069,024	(3,440,974)	55,734,078	59,934,213	(4,200,136)
Indirect Cost Recovery	1,690,316	1,379,090	311,226	1,816,980	1,356,807	460,172	1,889,726	1,511,663	378,063	2,190,387	2,069,026	121,361
Admin Fee and Interest	539,778	521,592	18,186	621,908	526,453	95,455	660,309	599,200	61,108	679,715	691,214	(11,499)
Core Funds Subtotal	59,832,951	60,808,170	(975,219)	59,763,648	56,430,850	3,332,798	58,178,086	61,179,888	(3,001,802)	58,604,180	62,694,453	(4,090,273)
Dedicated Local Accounts	5,870,240	3,888,994	1,981,245	6,266,193	6,003,636	262,557	6,474,465	6,183,016	291,449	6,512,990	6,449,958	63,032
Donated Funds	3,329,094	2,459,752	869,342	3,982,469	3,219,105	763,364	4,144,884	4,398,020	(253,136)	4,918,666	4,370,736	547,931
WSU Foundation	211,559	5,864	205,695	12,119	(104)	12,223	7,647	0	7,647	(238)	0	(238)
Agency Accounts	25,070	42,232	(17,162)	304	2,650	(2,346)	240	(15,840)	16,080	0	855	(855)
Associated Students Auxiliary Accounts	255,627	129,706	125,921	145,087	283,874	(138,787)	263,058	276,317	(13,259)	256,182	250,036	6,146
Other Enterprises Accounts	1,240,019	1,450,537	(210,519)	1,876,075	1,189,893	686,182	1,585,399	1,343,477	241,921	1,808,681	1,581,712	226,970
Fiduciary Activities	0	(27)	27	0	10	(10)	0	8	(8)	0	0	0
Non-Core Funds Subtotal	10,931,608	7,977,058	2,954,550	12,282,248	10,699,064	1,583,184	12,475,693	12,184,998	290,695	13,496,282	12,653,297	842,985
Grand Total	70,764,559	68,785,228	1,979,331	72,045,896	67,129,914	4,915,982	70,653,779	73,364,886	(2,711,107)	72,100,462	75,347,750	(3,247,288)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	(3,048,705)	(271,535)	(3,714,286)	(7,914,422)
Indirect Cost Recovery	4,672,743	5,116,481	5,510,978	5,632,340
Admin Fee and Interest	41,225	136,680	197,788	186,290
Core Funds Subtotal	1,665,262	4,981,626	1,994,481	(2,095,792)
Dedicated Local Accounts	7,143,376	7,405,933	7,697,383	7,760,414
Donated Funds	11,735,339	12,509,012	12,303,496	12,803,806
WSU Foundation	(43,169)	(9,630)	(51,935)	238,862
Agency Accounts	(12,437)	(14,783)	1,298	443
Associated Students Auxiliary Accounts	149,264	10,477	(2,782)	3,364
Other Enterprises Accounts	1,273,202	1,959,384	2,201,305	2,428,275
Fiduciary Activities	(2)	(12)	(20)	(20)
Non-Core Funds Subtotal	20,245,574	21,860,381	22,148,744	23,235,145
Grand Total	21,910,836	26,842,007	24,143,225	21,139,352

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	135,328	125,474	117,182	112,697
Vancouver	22,239	19,743	17,773	17,458
Global	12,821	13,485	14,620	15,870
Tri-Cities	10,437	9,346	8,687	9,102
Everett	404	337	260	346
Spokane	36	66	34	38
Grand Total	181,265	168,451	158,556	155,511

Source: OBIEE "Courses" Dashboard -14.21%

Unit Narrative Available in FY26

Carson College of Business

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	18,680,413	(805,242)	17,875,171
Indirect Cost Recovery	9,676	(9,176)	500
Admin Fee and Interest	381,821	148,811	530,632
Core Funds Subtotal	19,071,910	(665,607)	18,406,303

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (2.02%)	
Permanent	-	-	265,850	645,700	208,000	
Temporary	1,052,900	789,700	265,850	-	-	
Grand Total	1,052,900	789,700	531,700	645,700	208,000	
Cumulative Permanent Reductions					1,119,550	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance									
General Fund	18,634,045	18,213,303	420,742	18,053,613	18,108,638	(55,024)	18,589,933	19,167,538	(577,605)	18,246,674	18,419,763	(173,090)
Indirect Cost Recovery	10,199	0	10,199	13,652	0	13,652	11,371	795	10,577	11,019	5,640	5,378
Admin Fee and Interest	367,002	400,845	(33,843)	557,408	520,105	37,303	813,175	598,913	214,262	630,227	462,710	167,517
Core Funds Subtotal	19,011,245	18,614,148	397,097	18,624,674	18,628,743	(4,069)	19,414,479	19,767,245	(352,767)	18,887,919	18,888,114	(195)
FD026 Dedicated Local Accounts	19,704,780	16,663,577	3,041,203	21,543,553	19,614,861	1,928,692	16,899,120	17,650,602	(751,482)	14,348,999	16,254,143	(1,905,143)
FD049 Donated Funds	3,525,683	2,240,252	1,285,432	3,825,248	2,949,659	875,589	4,347,101	3,314,933	1,032,167	3,717,984	3,635,367	82,617
FD050 WSU Foundation	13,290	280	13,010	(554)	(27)	(527)	0	0	0	9,524	0	9,524
FD053 Agency Accounts	0	0	0	1,698	1,308	390	164,536	1,208	163,328	0	1,450	(1,450)
FD062 Other Enterprises Accounts	24,538	33,257	(8,719)	(134,034)	8,063	(142,097)	41,606	6,423	35,183	21,633	6,288	15,345
FD088 Fiduciary Activities	0	0	0	0	0	0	0	0	0	0	0	0
Non-Core Funds Subtotal	23,268,291	18,937,366	4,330,925	25,235,911	22,573,864	2,662,047	21,452,362	20,973,166	479,196	18,098,140	19,897,247	(1,799,107)
Grand Total	42,279,536	37,551,514	4,728,022	43,860,585	41,202,607	2,657,978	40,866,841	40,740,411	126,430	36,986,059	38,785,361	(1,799,302)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	6,835,705	6,780,681	6,203,076	6,029,986
Indirect Cost Recovery	161,187	174,839	185,416	190,794
Admin Fee and Interest	(411,989)	(374,686)	(160,424)	7,092
Core Funds Subtotal	6,584,903	6,580,834	6,228,068	6,227,873
FD026 Dedicated Local Accounts	14,898,986	16,827,678	16,076,196	14,171,053
FD049 Donated Funds	10,020,177	10,889,070	11,921,238	12,003,880
FD050 WSU Foundation	(11,413)	(4)	(7,862)	7,537
FD053 Agency Accounts	(154,837)	(154,446)	8,882	7,431
FD062 Other Enterprises Accounts	97,026	(45,071)	(9,888)	5,457
FD088 Fiduciary Activities	(1,497)	(1,497)	(1,497)	(1,497)
Non-Core Funds Subtotal	24,848,443	27,515,729	27,987,068	26,193,861
Grand Total	31,433,346	34,096,563	34,215,136	32,421,733

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	29,912	28,765	26,924	26,308
Vancouver	5,855	5,368	4,308	3,797
Global	13,341	14,682	12,549	12,365
Tri-Cities	1,378	1,139	912	1,018
Everett	278	209	259	340
Spokane	0	0	0	0
Grand Total	50,764	50,163	44,952	43,828

Source: OBIEE "Courses" Dashboard

-13.66%

Unit Narrative Available in FY26

Murrow College of Communication

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	8,717,240	460,479	9,177,719
Indirect Cost Recovery	34,697	(34,396)	300
Admin Fee and Interest	425,013	6,638	431,652
Core Funds Subtotal	9,176,951	432,721	9,609,671

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (2.99%)	
Permanent	-	-	122,650	296,000	140,000	
Temporary	486,700	365,000	122,650	-	-	
Grand Total	486,700	365,000	245,300	296,000	140,000	
Cumulative Permanent Reductions					558,650	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
General Fund	7,932,167	7,861,839	70,328	7,861,255	7,802,705	58,550	7,995,033	8,468,726	(473,693)	8,531,494	8,906,691	(375,197)
Indirect Cost Recovery	34,423	14,557	19,865	50,679	3,278	47,401	62,929	27,514	35,415	118,380	18,610	99,770
Admin Fee and Interest	388,512	275,105	113,407	258,242	255,260	2,982	401,267	313,072	88,196	409,129	313,333	95,796
Core Funds Subtotal	8,355,102	8,151,501	203,601	8,170,176	8,061,242	108,934	8,459,229	8,809,312	(350,082)	9,059,004	9,238,634	(179,630)
FD026 Dedicated Local Accounts	772,324	752,419	19,905	804,008	842,393	(38,385)	831,968	927,531	(95,562)	1,165,956	1,092,920	73,036
FD044 Grants and Contracts - State	0	0	0	0	0	0	0	0	0	0	(640)	640
FD049 Donated Funds	3,293,063	4,032,139	(739,076)	3,542,941	2,827,930	715,011	3,962,364	5,700,708	(1,738,343)	3,126,339	5,469,066	(2,342,727)
FD050 WSU Foundation	26	1	25	0	0	0	(1,905)	(95)	(1,810)	0	0	0
FD053 Agency Accounts	0	16,015	(16,015)	0	(16,015)	16,015	19,152	25,350	(6,198)	26,921	21,014	5,907
FD055 Associated Students Auxiliary Accounts	40,765	32,770	7,995	12,676	34,176	(21,500)	35,613	39,150	(3,537)	44,999	52,417	(7,418)
FD062 Other Enterprises Accounts	196,078	25,731	170,347	155,585	26,673	128,913	180,628	94,298	86,329	114,378	126,144	(11,766)
Non-Core Funds Subtotal	4,302,257	4,859,076	(556,820)	4,515,210	3,715,157	800,053	5,027,821	6,786,941	(1,759,121)	4,478,593	6,760,920	(2,282,328)
Grand Total	12,657,359	13,010,578	(353,219)	12,685,386	11,776,400	908,987	13,487,050	15,596,253	(2,109,203)	13,537,597	15,999,554	(2,461,957)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings	FY22	FY23	FY24	FY25
General Fund	1,969,760	2,028,310	1,554,617	1,179,420
Indirect Cost Recovery	226,571	273,972	309,387	409,157
Admin Fee and Interest	252,724	255,706	343,902	439,698
Core Funds Subtotal	2,449,055	2,557,988	2,207,906	2,028,276
FD026 Dedicated Local Accounts	665,732	627,346	531,784	604,820
FD044 Grants and Contracts - State	0	0	0	640
FD049 Donated Funds	2,158,972	2,873,983	1,135,639	(1,207,087)
FD050 WSU Foundation	(1,309)	24	119	2,076
FD053 Agency Accounts	(16,015)	0	(6,198)	(291)
FD055 Associated Students Auxiliary Accounts	44,517	23,017	19,480	12,061
FD062 Other Enterprises Accounts	315,467	444,380	530,709	518,944
Non-Core Funds Subtotal	3,167,364	3,968,749	2,211,533	(68,837)
Grand Total	5,616,418	6,526,737	4,419,439	1,959,439

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	14,797	13,946	12,497	11,445
Vancouver	1,284	1,068	886	855
Global	2,227	2,204	2,456	2,506
Tri-Cities	192	204	234	243
Everett	681	485	251	226
Spokane	6	0	30	9
Grand Total	19,187	17,907	16,354	15,284

Source: OBIEE "Courses" Dashboard

-20.34%

Unit Narrative Available in FY26

College of Education

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	10,674,371	(221,392)	10,452,980
Indirect Cost Recovery	140,395	(103,057)	37,337
Admin Fee and Interest	253,724	6,780	260,504
Core Funds Subtotal	11,068,490	(317,669)	10,750,821

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.49%)	
Permanent	-	-	176,000	424,100	101,000	
Temporary	694,800	521,100	176,000	-	-	
Grand Total	694,800	521,100	352,000	424,100	101,000	
			Cumulative Permanent Reductions		701,100	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
General Fund	9,575,505	9,297,640	277,865	9,821,328	9,571,546	249,782	10,392,803	10,101,561	291,241	10,442,005	10,740,945	(298,940)
Indirect Cost Recovery	107,927	80,388	27,539	226,463	79,467	146,996	129,291	111,136	18,155	225,870	183,684	42,186
Admin Fee and Interest	224,738	175,845	48,893	237,421	250,289	(12,868)	239,519	252,097	(12,578)	254,066	302,052	(47,986)
Core Funds Subtotal	9,908,171	9,553,874	354,297	10,285,213	9,901,302	383,911	10,761,612	10,464,794	296,818	10,921,941	11,226,681	(304,740)
Dedicated Local Accounts	1,083,785	686,667	397,118	1,314,272	919,234	395,038	1,201,870	965,358	236,512	1,387,458	1,434,601	(47,143)
Donated Funds	738,471	594,776	143,695	1,033,115	639,157	393,958	1,210,833	1,059,731	151,101	1,208,304	1,406,544	(198,240)
WSU Foundation	245	5	240	2,230	(7)	2,236	0	0	0	0	0	0
Agency Accounts	0	2,094	(2,094)	0	(2,094)	2,094	0	0	0	0	0	0
Other Enterprises Accounts	111,958	114,370	(2,412)	434,151	322,280	111,871	686,565	425,034	261,531	258,044	234,008	24,036
Non-Core Funds Subtotal	1,934,459	1,397,913	536,546	2,783,768	1,878,571	905,197	3,099,268	2,450,123	649,145	2,853,806	3,075,153	(221,347)
Grand Total	11,842,630	10,951,786	890,844	13,068,981	11,779,873	1,289,108	13,860,880	12,914,917	945,963	13,775,746	14,301,834	(526,088)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	3,277,167	3,526,949	3,818,190	3,519,250
Indirect Cost Recovery	244,547	391,544	409,699	451,884
Admin Fee and Interest	128,551	115,683	103,105	55,119
Core Funds Subtotal	3,650,265	4,034,176	4,330,994	4,026,254
Dedicated Local Accounts	1,083,366	1,478,404	1,714,916	1,667,773
Donated Funds	1,716,192	2,110,150	2,261,251	2,063,011
WSU Foundation	2,500	5,047	5,000	15,381
Agency Accounts	(2,094)	0	0	0
Other Enterprises Accounts	190,569	302,440	563,971	588,008
Non-Core Funds Subtotal	2,990,533	3,896,041	4,545,138	4,334,172
Grand Total	6,640,798	7,930,217	8,876,132	8,360,426

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	15,074	15,686	15,602	15,018
Vancouver	1,960	2,153	1,797	1,703
Global	177	128	83	96
Tri-Cities	2,074	1,899	1,671	1,531
Everett	0	0	0	0
Spokane	671	605	495	675
Grand Total	19,956	20,471	19,648	19,023

Source: OBIIE "Courses" Dashboard

-4.68%

Unit Narrative Available in FY26

Voiland College of Engineering and Architecture

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	38,425,039	(1,852,806)	36,572,233
Indirect Cost Recovery	1,519,356	(1,087,138)	432,218
Admin Fee and Interest	586,443	17,226	603,669
Core Funds Subtotal	40,530,838	(2,922,718)	37,608,120

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.0%)	
Permanent	-	-	657,050	1,584,100	252,000	
Temporary	2,591,300	1,976,300	657,050	-	-	
Grand Total	2,591,300	1,976,300	1,314,100	1,584,100	252,000	
Cumulative Permanent Reductions					2,493,150	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
Fund	Sources	Uses	Balance									
General Fund	36,020,852	33,772,504	2,248,348	35,445,196	32,972,805	2,472,391	36,591,677	36,122,935	468,741	36,057,766	36,402,358	(344,592)
Indirect Cost Recovery	1,552,699	1,211,225	341,474	1,726,673	1,099,375	627,298	1,662,119	964,524	697,595	2,349,319	1,170,121	1,179,198
Admin Fee and Interest	572,604	569,177	3,426	559,172	542,833	16,340	558,645	557,335	1,310	593,199	667,071	(73,872)
Core Funds Subtotal	38,146,154	35,552,906	2,593,249	37,731,041	34,615,012	3,116,029	38,812,440	37,644,794	1,167,646	39,000,285	38,239,549	760,735
FD026 Dedicated Local Accounts	1,988,118	1,522,109	466,009	2,189,732	1,906,401	283,331	1,858,101	2,176,204	(318,104)	2,016,929	2,507,077	(490,149)
FD043 Grants and Contracts - Federal	0	(155)	155	0	(895)	895	0	0	0	0	0	0
FD049 Donated Funds	5,502,576	4,007,746	1,494,829	6,748,865	4,783,214	1,965,651	13,277,995	4,607,906	8,670,089	13,959,302	4,748,262	9,211,040
FD050 WSU Foundation	105,369	197	105,172	(3,945)	(190)	(3,755)	(1,000)	(48)	(952)	685	(190)	876
FD053 Agency Accounts	0	111,096	(111,096)	0	413,567	(413,567)	0	(404,362)	404,362	0	4,000	(4,000)
FD062 Other Enterprises Accounts	1,766,142	2,066,905	(300,764)	1,913,543	1,872,117	41,425	2,139,971	2,167,435	(27,464)	0	1,510	(1,510)
FD085 Grants and Contracts - Local	0	27	(27)	0	1,184	(1,184)	0	(1,036)	1,036	3,166,709	1,913,626	1,253,083
Non-Core Funds Subtotal	9,362,204	7,707,925	1,654,279	10,848,195	8,975,399	1,872,796	17,275,066	8,546,099	8,728,967	19,143,625	9,174,285	9,969,340
Grand Total	47,508,358	43,260,830	4,247,528	48,579,236	43,590,411	4,988,825	56,087,506	46,190,893	9,896,613	58,143,910	47,413,834	10,730,076

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings	FY22	FY23	FY24	FY25
General Fund	5,725,352	8,197,743	8,670,501	8,321,893
Indirect Cost Recovery	(2,723,977)	(2,097,351)	(1,399,028)	(219,830)
Admin Fee and Interest	19,205	35,544	36,854	(37,018)
Core Funds Subtotal	3,020,580	6,135,937	7,308,327	8,065,045
FD026 Dedicated Local Accounts	4,106,455	4,389,786	4,071,682	3,581,533
FD043 Grants and Contracts - Federal	155	1,050	1,050	1,050
FD049 Donated Funds	12,768,442	14,735,045	23,405,133	32,572,886
FD050 WSU Foundation	(1,335)	(927)	2,882	29,693
FD053 Agency Accounts	(113,838)	(525,916)	(116,600)	(113,623)
FD054 Student Book Corporation	0	0	0	(1,510)
FD062 Other Enterprises Accounts	2,596,311	2,637,736	2,610,272	3,863,356
FD085 Grants and Contracts - Local	(27)	(1,211)	(175)	(175)
Non-Core Funds Subtotal	19,356,163	21,235,564	29,974,245	39,933,211
Grand Total	22,376,742	27,371,501	37,282,572	47,998,257

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	34,158	33,562	31,026	29,626
Vancouver	4,742	4,679	4,331	4,248
Global	1,690	1,486	1,187	992
Tri-Cities	3,224	2,793	2,617	3,013
Everett	1,897	1,570	1,281	1,029
Spokane	6	0	0	3
Grand Total	45,717	44,090	40,442	38,911

Source: OBIEE "Courses" Dashboard

-14.89%

Unit Narrative Available in FY26

Elson S. Floyd College of Medicine

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	40,998,436	(596,911)	40,401,525
Indirect Cost Recovery	969,741	(686,479)	283,262
Admin Fee and Interest	310,078	5,584	315,662
Core Funds Subtotal	42,278,255	(1,277,807)	41,000,449

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. BOTH versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.0%)	
	Permanent	-	-	477,000	1,225,400	197,000
Temporary	1,480,200	1,110,100	477,000	-	-	
Grand Total	1,480,200	1,110,100	954,000	1,225,400	197,000	
Cumulative Permanent Reductions					1,899,400	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
General Fund	34,533,097	33,889,743	643,353	36,327,176	35,614,392	712,784	39,231,870	39,014,504	217,366	41,644,345	42,612,474	(968,129)
Indirect Cost Recovery	1,500,467	1,797,730	(297,263)	1,607,208	1,600,722	6,486	1,882,233	1,622,820	259,413	292,039	1,852,656	(1,560,617)
Admin Fee and Interest	330,654	278,340	52,315	327,879	242,413	85,466	300,519	113,930	186,589	309,992	190,122	119,870
Core Funds Subtotal	36,364,218	35,965,814	398,405	38,262,263	37,457,527	804,736	41,414,621	40,751,254	663,368	42,246,376	44,655,253	(2,408,877)
FD026 Dedicated Local Accounts	400,468	237,016	163,452	286,247	450,188	(163,941)	453,457	767,587	(314,130)	422,871	303,441	119,430
FD043 Grants and Contracts - Federal	0	1,496	(1,496)	0	3,234	(3,234)	0	(3,773)	3,773	0	0	0
FD049 Donated Funds	868,385	1,483,187	(614,802)	3,757,125	1,619,718	2,137,406	1,569,870	2,424,878	(855,008)	3,445,497	2,488,252	957,245
FD050 WSU Foundation	8,607	363	8,244	(5,078)	(363)	(4,715)	23,548	0	23,548	0	0	0
FD053 Agency Accounts	(5,000)	51,338	(56,338)	1,500	51,153	(49,653)	0	(100,991)	100,991	0	17,762	(17,762)
FD062 Other Enterprises Accounts	690,334	815,726	(125,391)	1,900,583	2,744,924	(844,341)	4,505,671	5,330,402	(824,731)	6,828,479	6,405,943	422,535
FD085 Grants and Contracts - Local	0	0	0	0	(169)	169	0	21,429	(21,429)	0	(21,429)	21,429
FD088 Fiduciary Activities	12,500	5,000	7,500	0	0	0	0	0	0	0	0	0
Non-Core Funds Subtotal	1,975,295	2,594,126	(618,831)	5,940,377	4,868,686	1,071,691	6,552,546	8,439,531	(1,886,985)	10,696,847	9,193,970	1,502,877
Grand Total	38,339,513	38,559,939	(220,426)	44,202,640	42,326,213	1,876,427	47,967,168	49,190,785	(1,223,617)	52,943,223	53,849,223	(906,000)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	(25,995,070)	(25,282,286)	(25,064,921)	(26,033,050)
Indirect Cost Recovery	4,479,225	4,485,711	4,745,125	3,184,507
Admin Fee and Interest	(181,373)	(95,907)	90,681	210,551
Core Funds Subtotal	(21,697,219)	(20,892,483)	(20,229,115)	(22,637,992)
FD026 Dedicated Local Accounts	330,995	167,054	(147,076)	(27,646)
FD043 Grants and Contracts - Federal	(1,496)	(4,731)	(958)	(958)
FD044 Grants and Contracts - State	(0)	(0)	(0)	(0)
FD049 Donated Funds	1,795,576	3,932,982	3,081,469	4,035,632
FD050 WSU Foundation	(7,018)	28,045	20,704	33,715
FD053 Agency Accounts	(51,338)	(100,991)	0	(17,762)
FD062 Other Enterprises Accounts	(62,957)	(907,298)	(1,732,029)	(1,309,493)
FD085 Grants and Contracts - Local	0	169	(21,260)	169
FD088 Fiduciary Activities	7,500	7,500	7,500	7,500
Non-Core Funds Subtotal	2,011,262	3,122,730	1,208,351	2,721,156
Grand Total	(19,685,957)	(17,769,753)	(19,020,764)	(19,916,835)

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	174	248	196	180
Vancouver	388	403	360	369
Global	96	84	123	216
Tri-Cities	303	362	433	416
Everett	411	536	595	586
Spokane	5,323	5,234	5,202	5,014
Grand Total	6,695	6,867	6,909	6,781

Source: OBIEE "Courses" Dashboard

1.28%

Unit Narrative Available in FY26

College of Nursing

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	11,445,717	214,727	11,660,444
Indirect Cost Recovery	49,657	(48,657)	1,000
Admin Fee and Interest	181,469	4,667	186,136
Core Funds Subtotal	11,676,843	170,737	11,847,580

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.52%)	
	Permanent	-	-	179,300	435,000	108,000
Temporary	708,700	177,200	179,300	-	-	
Grand Total	708,700	177,200	358,600	435,000	108,000	
Cumulative Permanent Reductions					722,300	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance									
General Fund	8,533,938	9,134,402	(600,464)	9,132,109	8,434,862	697,247	11,529,663	10,233,983	1,295,680	11,478,512	12,074,789	(596,278)
Indirect Cost Recovery	118,006	45,340	72,666	98,487	12,711	85,777	124,380	19,728	104,653	107,451	14,447	93,004
Admin Fee and Interest	148,510	53,709	94,801	179,772	192,690	(12,919)	(168,817)	202,117	(370,935)	187,054	211,409	(24,354)
Core Funds Subtotal	8,800,454	9,233,451	(432,997)	9,410,368	8,640,263	770,105	11,485,226	10,455,828	1,029,398	11,773,017	12,300,645	(527,628)
FD026 Dedicated Local Accounts	331,581	284,505	47,077	914,382	925,810	(11,427)	897,384	888,108	9,276	973,363	1,378,245	(404,882)
FD049 Donated Funds	707,872	368,826	339,046	1,001,171	427,108	574,063	865,610	722,498	143,112	632,632	673,494	(40,862)
FD050 WSU Foundation	23,763	1,203	22,560	(29,775)	(1,191)	(28,584)	0	0	0	0	0	0
FD053 Agency Accounts	0	0	0	0	7,284	(7,284)	0	(4,105)	4,105	0	0	0
FD061 Parking Accounts and Funds	0	0	0	0	0	0	0	0	0	150	0	150
FD062 Other Enterprises Accounts	388,865	477,312	(88,446)	224,984	130,142	94,842	91,200	147,666	(56,467)	242,815	99,590	143,224
FD077 Athletics	0	0	0	0	0	0	0	0	0	0	0	0
Non-Core Funds Subtotal	1,452,081	1,131,844	320,237	2,110,762	1,489,153	621,609	1,854,194	1,754,168	100,026	1,848,959	2,151,329	(302,370)
Grand Total	10,252,535	10,365,296	(112,760)	11,521,130	10,129,416	1,391,714	13,339,420	12,209,996	1,129,424	13,621,976	14,451,974	(829,998)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	(154,062)	543,185	1,838,865	1,242,588
Indirect Cost Recovery	396,850	482,626	587,279	680,283
Admin Fee and Interest	614,284	601,365	230,430	206,076
Core Funds Subtotal	857,071	1,627,176	2,656,575	2,128,947
FD026 Dedicated Local Accounts	293,051	281,623	290,899	(113,983)
FD049 Donated Funds	1,136,338	1,559,006	1,898,560	1,811,872
FD050 WSU Foundation	4,762	151,537	(1,428)	20,654
FD053 Agency Accounts	0	(7,284)	(3,179)	(3,179)
FD061 Parking Accounts and Funds	1,574	1,574	1,574	1,724
FD062 Other Enterprises Accounts	566,232	661,074	604,607	747,832
Non-Core Funds Subtotal	2,001,957	2,647,531	2,791,034	2,464,920
Grand Total	2,859,028	4,274,707	5,447,609	4,593,867

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	0	0	0	0
Vancouver	1,869	1,700	1,455	1,486
Global	0	0	0	0
Tri-Cities	1,793	2,054	2,237	1,894
Everett	0	0	0	0
Spokane	7,981	7,764	6,691	5,562
Grand Total	11,643	11,518	10,383	8,942

Source: OBIEE "Courses" Dashboard

-23.20%

Unit Narrative Available in FY26

College of Pharmacy and Pharmaceutical Sciences

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	8,719,140	(6,467)	8,712,673
Indirect Cost Recovery	402,293	(311,285)	91,007
Admin Fee and Interest	315,931	6,310	322,240
Core Funds Subtotal	9,437,364	(311,443)	9,125,921

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (5.0%)	
Permanent	-	-	163,350	397,900	310,000	
Temporary	642,500	481,900	163,350	-	-	
Grand Total	642,500	481,900	326,700	397,900	310,000	
Cumulative Permanent Reductions					871,250	

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
Fund	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
General Fund	11,724,086	10,830,338	893,748	9,853,878	9,933,282	(79,404)	8,626,591	10,215,248	(1,588,658)	8,631,777	9,981,418	(1,349,641)
Indirect Cost Recovery	613,348	426,097	187,251	584,300	305,565	278,735	667,252	278,169	389,083	695,687	418,526	277,162
Admin Fee and Interest	323,272	347,148	(23,875)	324,925	291,740	33,185	344,017	328,413	15,604	311,436	189,472	121,964
Core Funds Subtotal	12,660,706	11,603,582	1,057,124	10,763,103	10,530,587	232,516	9,637,860	10,821,830	(1,183,971)	9,638,901	10,589,416	(950,515)
FD026 Dedicated Local Accounts	678,722	220,786	457,936	683,173	97,595	585,578	1,198,477	266,785	931,693	496,147	1,122,790	(626,642)
FD044 Grants and Contracts - State	0	0	0	0	0	0	0	0	0	0	0	0
FD049 Donated Funds	1,101,181	943,664	157,517	3,164,584	984,743	2,179,841	1,378,608	1,114,767	263,841	1,403,334	1,135,444	267,891
FD050 WSU Foundation	3,042	143	2,899	(3,042)	(143)	(2,899)	0	0	0	0	0	0
FD053 Agency Accounts	86,085	46,286	39,799	71,850	42,900	28,950	55,350	35,759	19,591	45,600	66,707	(21,107)
FD062 Other Enterprises Accounts	1,038,987	250,459	788,527	(651,614)	212,758	(864,371)	206,655	200,636	6,019	153,143	112,611	40,532
Non-Core Funds Subtotal	2,908,017	1,461,338	1,446,679	3,264,951	1,337,853	1,927,098	2,839,091	1,617,947	1,221,144	2,098,225	2,437,551	(339,326)
Grand Total	15,568,723	13,064,920	2,503,803	14,028,054	11,868,440	2,159,614	12,476,950	12,439,777	37,173	11,737,126	13,026,967	(1,289,841)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	3,802,007	3,722,603	2,133,945	784,304
Indirect Cost Recovery	539,111	817,846	1,206,929	1,484,091
Admin Fee and Interest	(95,183)	(61,998)	(46,394)	75,570
Core Funds Subtotal	4,245,935	4,478,451	3,294,480	2,343,965
FD026 Dedicated Local Accounts	685,610	1,271,188	2,202,881	1,576,238
FD044 Grants and Contracts - State	166	166	166	166
FD049 Donated Funds	1,747,402	3,926,550	4,193,465	4,460,880
FD050 WSU Foundation	1,143	3,360	76	26,457
FD053 Agency Accounts	39,799	68,749	88,341	67,233
FD062 Other Enterprises Accounts	901,614	37,242	43,261	83,794
Non-Core Funds Subtotal	3,375,734	5,307,256	6,528,190	6,214,769
Grand Total	7,621,669	9,785,706	9,822,670	8,558,734

Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	0	0	0	0
Vancouver	0	0	0	0
Global	0	0	0	0
Tri-Cities	0	0	0	0
Everett	0	0	0	0
Spokane	10,234	8,587	6,475	5,304
Grand Total	10,234	8,587	6,475	5,304

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	0	0	0	0
Vancouver	0	0	0	0
Global	0	0	0	0
Tri-Cities	0	0	0	0
Everett	0	0	0	0
Spokane	10,234	8,587	6,475	5,304
Grand Total	10,234	8,587	6,475	5,304

Source: OBIEE "Courses" Dashboard

-48.17%

Student Affairs

Core Funds Budget		FY25 BUDGET		
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**	
General Fund	8,055,001	(319,122)	7,735,879	
Indirect Cost Recovery	16,142	(16,142)	-	
Admin Fee and Interest	120,473	2,375	122,848	
Core Funds Subtotal	8,191,616	(332,889)	7,858,727	

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (0.99%)	
	Permanent	-	-	145,150	346,300	
Temporary	577,900	90,000	145,150	-	-	
Grand Total	577,900	90,000	290,300	346,300	52,000	
Cumulative Permanent Reductions					543,450	

Fund	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
FD001 General Fund	6,754,961	6,426,418	328,543	7,248,800	6,345,932	902,868	7,546,435	7,610,976	(64,541)	7,989,307	7,579,405	409,901
FD076 Indirect Cost Recovery	25,237	12,791	12,446	27,994	5,957	22,036	38,065	4,555	33,510	40,329	9,455	30,874
FD080 Admin Fee and Interest	117,440	105,210	12,230	117,234	148,410	(31,175)	116,926	106,077	10,849	120,703	108,787	11,916
Core Funds Subtotal	6,897,637	6,544,418	353,219	7,394,028	6,500,299	893,729	7,701,426	7,721,608	(20,182)	8,150,339	7,697,647	452,691
FD026 Dedicated Local Accounts	807,067	940,661	(133,594)	953,609	1,023,391	(69,781)	1,528,243	1,338,154	190,089	694,982	1,304,752	(609,770)
FD049 Donated Funds	723,138	518,945	204,193	1,207,080	857,073	350,008	1,376,841	1,003,219	373,622	1,535,828	1,274,450	261,378
FD050 WSU Foundation	90,181	(16)	90,196	9,524	0	9,524	0	0	0	11,000	0	11,000
FD053 Agency Accounts	554,768	515,035	39,734	(6,493)	(5,878)	(615)	87,254	1,515	85,738	0	(242)	242
FD055 Associated Students Auxiliary Accounts	3,251,170	3,102,253	148,918	3,777,210	3,740,255	36,954	3,729,940	4,144,610	(414,671)	4,067,206	3,743,765	323,441
FD056 Chinook Student Center	1,337,032	1,423,802	(86,770)	2,063,367	1,989,499	73,868	1,640,601	2,035,646	(395,046)	1,350,856	1,741,270	(390,414)
FD058 ESF Cultural Center	1,283	1,225,765	(121,482)	163,856	51,886	111,970	84,528	87,422	(2,894)	73,289	66,051	7,238
FD059 Compton Union Building	2,892,135	2,476,224	415,911	2,803,777	2,835,671	(31,895)	3,025,541	2,916,553	108,988	2,481,714	2,614,430	(132,716)
FD060 Student Recreation Center	5,157,493	4,718,131	439,361	5,530,183	5,479,601	50,581	1,745,563	5,912,306	(4,166,742)	4,185,507	6,103,852	(1,918,345)
FD062 Other Enterprises Accounts	10,755,869	11,013,561	(257,693)	12,341,781	11,339,859	1,001,922	13,769,861	12,725,401	1,044,460	16,698,318	16,230,859	467,460
FD063 Housing and Dining Services	11,723,700	34,035,210	(22,311,510)	51,680,155	49,185,378	2,494,776	57,303,931	52,601,449	4,702,482	66,031,802	56,059,355	9,972,447
FD180 Registered Student Organizations	0	0	0	1,423,879	1,420,416	3,463	1,473,625	1,428,213	45,412	1,075,602	1,166,924	(91,321)
FD199 Housing & Dining Capital Reserve	0	0	0	11,533,447	95,134	11,438,313	731,841	0	731,841	(10,908,147)	11,036	(10,919,184)
FD200 Housing & Dining Capital Asset Fund	0	0	0	(397,994)	0	(397,994)	579,246	0	579,246	2,223,700	0	2,223,700
Non-Core Funds Subtotal	37,293,836	58,866,571	(21,572,736)	93,083,379	78,012,285	15,071,093	87,077,015	84,194,489	2,882,526	89,521,657	90,316,503	(794,846)
Grand Total	44,191,473	65,410,989	(21,219,517)	100,477,407	84,512,584	15,964,823	94,778,441	91,916,097	2,862,344	97,671,995	98,014,150	(342,154)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
FD001 General Fund	1,701,096	2,603,965	2,539,424	2,949,325
FD076 Indirect Cost Recovery	124,479	146,516	180,026	210,900
FD080 Admin Fee and Interest	18,207	(12,969)	(2,120)	9,796
Core Funds Subtotal	1,843,783	2,737,512	2,717,330	3,170,021
FD026 Dedicated Local Accounts	1,244,940	1,175,159	1,365,248	755,478
FD049 Donated Funds	2,203,921	2,553,928	2,927,551	3,188,929
FD050 WSU Foundation	(9,508)	16	(10,568)	849
FD053 Agency Accounts	(23)	(638)	85,100	85,342
FD055 Associated Students Auxiliary Accounts	1,092,098	1,129,053	714,382	1,037,823
FD056 Chinook Student Center	1,266,380	1,340,249	945,203	554,789
FD058 ESF Cultural Center	(119,192)	(7,222)	(10,116)	(2,879)
FD059 Compton Union Building	2,153,528	2,121,634	2,230,622	2,097,906
FD060 Student Recreation Center	10,195,581	10,246,162	6,079,420	4,161,075
FD062 Other Enterprises Accounts	5,417,737	6,419,658	7,464,118	7,931,578
FD063 Housing and Dining Services	(15,171,997)	(12,677,221)	(7,974,739)	1,997,709
FD180 Registered Student Organizations	1,938,815	1,942,278	1,987,690	1,896,369
FD199 Housing & Dining Capital Reserve	6,211,450	17,649,763	18,381,604	7,462,421
FD200 Housing & Dining Capital Asset Fund	400,000	2,006	581,251	2,804,951
Non-Core Funds Subtotal	16,823,731	31,894,825	34,766,767	33,972,338
Grand Total	18,667,514	34,632,337	37,484,097	37,142,359

Unit Narrative Available for FY26

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Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

Chancellor's Office - Pullman

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	2,380,700	331,321	2,712,021
Indirect Cost Recovery	-	-	-
Admin Fee and Interest	139,765	3,146	142,911
Core Funds Subtotal	2,520,466	334,467	2,854,933

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History					
Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (4.98%)
Permanent	-	-	3,800	69,000	106,000
Temporary	-	-	3,800	-	-
Grand Total	-	-	7,600	69,000	106,000
Cumulative Permanent Reductions					178,800

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
Fund	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
FD001 General Fund	520,996	486,413	34,584	778,082	829,137	(51,056)	2,123,476	1,792,847	330,629	2,329,856	1,927,393	402,463
FD080 Admin Fee and Interest	68,823	60,041	8,781	129,426	108,446	20,980	158,621	155,418	3,203	140,126	137,525	2,601
Core Funds Subtotal	589,819	546,454	43,365	907,508	937,583	(30,075)	2,282,097	1,948,265	333,832	2,469,982	2,064,918	405,064
FD026 Dedicated Local Accounts	0	0	0	0	0	0	109,669	354	109,316	77,331	147	77,184
FD049 Donated Funds	471,053	109,725	361,329	64,776	86,983	(22,206)	367,378	165,028	202,350	586,970	224,505	362,465
FD050 WSU Foundation	5,935	283	5,652	(5,935)	(283)	(5,652)	0	0	0	0	0	0
FD053 Agency Accounts	0	0	0	0	13	(13)	0	0	0	0	0	0
FD062 Other Enterprises Accounts	363,654	283,895	79,758	381,856	269,201	112,655	387,571	355,086	32,486	320,125	341,864	(21,739)
Non-Core Funds Subtotal	840,642	393,902	446,740	440,697	355,915	84,783	864,619	520,467	344,152	984,426	566,516	417,910
Grand Total	1,430,461	940,357	490,105	1,348,206	1,293,498	54,707	3,146,716	2,468,732	677,984	3,454,407	2,631,434	822,974

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings	FY22	FY23	FY24	FY25
FD001 General Fund	86,717	35,662	366,291	768,753
FD080 Admin Fee and Interest	20,895	41,875	45,078	47,680
Core Funds Subtotal	107,612	77,537	411,369	816,433
FD026 Dedicated Local Accounts	0	0	109,316	186,500
FD049 Donated Funds	540,903	518,697	721,047	1,083,512
FD050 WSU Foundation	890	(0)	(0)	(0)
FD053 Agency Accounts	0	(13)	(13)	(13)
FD062 Other Enterprises Accounts	182,865	295,520	328,005	306,267
Non-Core Funds Subtotal	724,659	814,203	1,158,355	1,576,265
Grand Total	832,271	891,740	1,569,724	2,392,698

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

Unit Narrative Available for FY26

Everett Campus

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	4,823,087	269,518	5,092,605
Indirect Cost Recovery	(975)	975	-
Admin Fee and Interest	430,615	(11,467)	419,148
Core Funds Subtotal	5,252,727	259,026	5,511,753

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History					
	Across-the-Board Reductions				Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	
Permanent	-	-	110,450	260,500	114,000
Temporary	389,300	292,000	110,450	-	-
Grand Total	389,300	292,000	220,900	260,500	114,000
Cumulative Permanent Reductions					484,950

Fund	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
General Fund	3,542,605	2,421,826	1,120,779	3,667,353	4,725,940	(1,058,587)	5,172,713	4,915,374	257,339	5,154,170	4,082,392	1,071,777
Indirect Cost Recovery	0	0	-	0	0	-	1,538	-	1,538	1,185	0	1,185
Admin Fee and Interest	386,108	389,390	(3,282)	402,505	364,686	37,818	402,821	397,639	5,182	434,221	425,677	8,544
Core Funds Subtotal	3,928,713	2,811,216	1,117,497	4,069,857	5,090,626	(1,020,769)	5,577,072	5,313,013	264,059	5,589,576	4,508,070	1,081,507
Dedicated Local Accounts	35,449	14,732	20,716	23,680	31,952	(8,271)	55,098	61,070	(5,972)	88,813	45,501	43,312
Donated Funds	89,467	44,937	44,530	119,995	84,627	35,367	160,441	136,010	24,431	182,462	128,424	54,038
WSU Foundation	1,944	1	1,943	-	-	-	175	(1)	176	0	0	0
Agency Accounts	400	4,665	(4,265)	-	-	-	-	-	-	0	0	0
Associated Students Auxiliary Accounts	141,243	41,769	99,474	128,525	99,473	29,051	111,952	186,952	(75,000)	120,929	118,413	2,516
Other Enterprises Accounts	1,782	93,741	(91,959)	150,729	57,885	92,844	71,740	92,216	(20,476)	36,042	96,253	(60,211)
Fiduciary Activities	-	-	-	200	604	(404)	8,000	6,323	1,677	757	(1,008)	1,765
Non-Core Funds Subtotal	270,285	199,845	70,439	423,129	274,541	148,587	407,406	482,570	(75,164)	429,003	387,584	41,419
Grand Total	4,198,998	3,011,061	1,187,936	4,492,986	5,365,167	(872,182)	5,984,478	5,795,583	188,895	6,018,579	4,895,653	1,122,926

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	2,316,553	1,257,966	1,515,305	2,587,082
Indirect Cost Recovery	0	0	1,538	2,723
Admin Fee and Interest	39,417	77,235	82,417	90,961
Core Funds Subtotal	2,355,970	1,335,201	1,599,260	2,680,766
Dedicated Local Accounts	60,838	52,566	46,594	89,906
Donated Funds	124,740	160,107	184,539	238,577
WSU Foundation	1,443	1,253	0	0
Agency Accounts	0	0	0	0
Associated Students Auxiliary Accounts	302,185	331,236	256,236	258,753
Other Enterprises Accounts	29,023	121,867	101,391	41,180
Fiduciary Activities	10,105	9,701	11,378	13,143
Non-Core Funds Subtotal	528,334	676,730	600,138	641,558
Grand Total	2,884,304	2,011,931	2,199,398	3,322,324

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	0	0	0	0
Vancouver	0	0	0	0
Global	0	0	0	0
Tri-Cities	0	0	0	0
Everett	3,755	3,311	2,750	2,684
Spokane	0	0	0	0
Grand Total	3,755	3,311	2,750	2,684

Unit Narrative Available in FY26				

Source: OBIEE "Courses" Dashboard

-28.52%

Global Campus

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	5,510,474	(1,630,587.73)	3,879,886
Indirect Cost Recovery	-	-	-
Admin Fee and Interest	-	-	-
Core Funds Subtotal	5,510,474	(1,630,588)	3,879,886

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History

	Across-the-Board Reductions				Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	
Permanent	-	-	61,750	147,800	53,000
Temporary	243,300	182,500	61,750	-	-
Grand Total	243,300	182,500	123,500	147,800	53,000
Cumulative Permanent Reductions					262,550

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance									
General Fund	4,374,779	2,938,003	1,436,777	4,589,455	3,693,526	895,930	5,197,631	5,284,017	(86,386)	5,269,326	5,240,408	28,918
Indirect Cost Recovery	0	0	0	0	0	0	0	0	0	0	0	0
Admin Fee and Interest	0	0	0	0	0	0	0	0	0	0	0	0
Core Funds Subtotal	4,374,779	2,938,003	1,436,777	4,589,455	3,693,526	895,930	5,197,631	5,284,017	(86,386)	5,269,326	5,240,408	28,918
FD026 Dedicated Local Accounts	10,313,083	9,404,589	908,494	15,378,832	8,868,769	6,510,063	11,638,626	7,896,377	3,742,248	11,045,064	7,830,126	3,214,938
FD049 Donated Funds	435,605	22,914	412,691	1,774,656	41,336	1,733,321	428,821	165,295	263,526	55,464	97,481	(42,017)
FD050 WSU Foundation	0	0	0	0	0	0	-	-	-	0	0	0
FD053 Agency Accounts	0	0	0	0	0	0	-	-	-	0	0	0
FD055 Associated Students Auxiliary Accounts	876,905	810,484	66,420	759,784	813,303	(53,519)	1,109,118	927,584	181,534	1,012,148	945,612	66,535
FD062 Other Enterprises Accounts	188,308	109,032	79,276	(46,717)	88,241	(134,957)	46,720	63,701	(16,981)	39,916	43,131	(3,215)
FD088 Fiduciary Activities	-	3,635	(3,635)	-	2,023	(2,023)	-	625	(625)	0	1,403	(1,403)
FD095 Scholarships and Fellowships, non-donated	-	-	-	-	-	-	-	-	-	0	0	0
Non-Core Funds Subtotal	11,813,901	10,350,654	1,463,246	17,866,555	9,813,672	8,052,885	13,223,285	9,053,582	4,169,702	12,152,592	8,917,753	3,234,839
Grand Total	16,188,680	13,288,657	2,900,023	22,456,010	13,507,198	8,948,815	18,420,916	14,337,599	4,083,316	17,421,918	14,158,161	3,263,757

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	5,604,542	6,500,472	6,414,086	6,443,004
Indirect Cost Recovery	0	0	0	0
Admin Fee and Interest	0	0	0	0
Core Funds Subtotal	5,604,542	6,500,472	6,414,086	6,443,004
FD026 Dedicated Local Accounts	23,702,265	30,212,328	33,954,576	37,169,514
FD049 Donated Funds	475,776	2,209,097	2,472,623	2,430,606
FD050 WSU Foundation	0	0	0	0
FD053 Agency Accounts	0	0	0	0
FD055 Associated Students Auxiliary Accounts	2,322,509	2,268,990	2,450,524	2,517,059
FD062 Other Enterprises Accounts	268,188	133,231	116,250	113,035
FD088 Fiduciary Activities	4,176	2,153	1,528	125
FD095 Scholarships and Fellowships, non-donated	3,000	3,000	3,000	3,000
Non-Core Funds Subtotal	26,772,914	34,825,799	38,995,501	42,233,339
Grand Total	32,377,456	41,326,271	45,409,587	48,676,344

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	0	0	0	0
Vancouver	0	0	0	0
Global	34,084	35,024	34,274	35,409
Tri-Cities	0	0	0	0
Everett	0	0	0	0
Spokane	0	0	0	0
Grand Total	34,084	35,024	34,274	35,409

Source: OBIEE "Courses" Dashboard

3.89%

Unit Narrative Available in FY26

Tri-Cities Campus

Core Funds Budget		FY25 BUDGET		
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**	
General Fund	25,447,027	2,421,398	27,868,425	
Indirect Cost Recovery	499,012	(493,572)	5,440	
Admin Fee and Interest	211,857	4,396	216,253	
Core Funds Subtotal	26,157,896	1,932,223	28,090,119	

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History					
	Across-the-Board Reductions				Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.05%)
Permanent	-	-	239,400	99,900	110,000
Temporary	768,800	912,200	-	-	-
Grand Total	768,800	912,200	239,400	99,900	110,000
Cumulative Permanent Reductions					449,300

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance									
General Fund	19,022,693	17,882,008	1,140,685	19,028,075	17,904,616	1,123,459	20,249,106	19,903,789	345,317	23,571,820	22,883,920	687,901
Indirect Cost Recovery	641,862	641,110	752	814,605	478,941	335,664	1,054,467	669,421	385,046	742,058	794,251	(52,194)
Admin Fee and Interest	178,551	185,185	(6,634)	209,381	209,539	(158)	209,381	196,615	12,766	11,857	290,545	(278,687)
Core Funds Subtotal	19,843,106	18,708,303	1,134,803	20,052,061	18,593,096	1,458,965	21,512,954	20,769,825	743,129	24,325,735	23,968,716	357,020
FD026 Dedicated Local Accounts	1,833,360	1,279,183	554,177	1,665,016	1,346,972	318,044	869,919	1,678,172	(808,252)	2,766,600	1,417,744	1,348,855
FD031 Other Facilities Accounts	0	0	0	274	22	252	0	0	0	234	0	234
FD033 Consolidated Information Center	13,392	536	12,856	11,160	893	10,267	15,624	1,461	14,163	448,710	1,114	447,596
FD043 Grants and Contracts - Federal	0	0	0	0	(14)	14	0	0	0	0	0	0
FD049 Donated Funds	1,178,881	692,578	486,303	1,017,899	808,377	209,522	1,134,865	896,949	237,916	1,398,164	1,222,770	175,394
FD050 WSU Foundation	58,567	357	58,210	(8,567)	(357)	(8,210)	0	0	0	0	0	0
FD053 Agency Accounts	375	61,480	(61,105)	0	(6,329)	6,329	0	(54,437)	54,437	0	0	0
FD055 Associated Students Auxiliary Accounts	613,888	692,749	(78,861)	760,850	821,249	(60,399)	958,906	681,805	277,101	971,105	812,500	158,605
FD057 WSUTC Campus Recreation	2	0	2	(36)	0	(36)	26	0	26	50	0	50
FD062 Other Enterprises Accounts	778,970	755,148	23,821	902,589	626,588	276,001	866,109	879,506	(13,397)	972,703	588,124	384,579
FD091 Motorpool	3,511	6,193	(2,682)	0	180	(180)	3,133	720	2,413	0	423	(423)
FD118 General Construction--Nonfederal	(170,417)	50,986	(221,403)	(184,626)	81,597	(266,223)	12,667	0	12,667	(96,167)	0	(96,167)
FD180 Registered Student Organizations	0	0	0	200	0	200	0	33	(33)	25	0	25
Non-Core Funds Subtotal	4,310,529	3,539,211	771,318	4,164,759	3,679,177	485,581	3,861,249	4,084,209	(222,960)	6,461,423	4,042,675	2,418,748
Grand Total	24,153,635	22,247,514	1,906,121	24,216,820	22,272,273	1,944,546	25,374,203	24,854,034	520,169	30,787,159	28,011,391	2,775,768

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Tri-Cities Campus

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	6,627,933	7,751,392	8,096,126	8,784,027
Indirect Cost Recovery	1,538,945	1,859,873	2,259,655	2,207,461
Admin Fee and Interest	318,961	318,802	331,568	52,881
Core Funds Subtotal	8,485,839	9,930,067	10,687,349	11,044,368
FD026 Dedicated Local Accounts	3,713,223	4,031,267	3,223,015	4,571,870
FD031 Other Facilities Accounts	(486)	(234)	(234)	0
FD033 Consolidated Information Center	(472,027)	(461,759)	(447,596)	0
FD043 Grants and Contracts - Federal	0	14	14	14
FD049 Donated Funds	978,149	1,187,671	1,425,587	1,600,981
FD050 WSU Foundation	972	(71)	333	(95)
FD053 Agency Accounts	(61,329)	(54,873)	(4,472)	(4,472)
FD055 Associated Students Auxiliary Accounts	1,242,148	1,181,749	1,458,851	1,617,456
FD057 WSUTC Campus Recreation	1,237	1,201	1,227	1,277
FD062 Other Enterprises Accounts	649,246	925,246	911,849	1,296,428
FD091 Motorpool	24,993	24,813	27,225	26,802
FD095 Scholarships and Fellowships, non-donated	15,504	15,504	15,504	15,504
FD118 General Construction--Nonfederal	498,767	232,544	245,211	149,044
FD180 Registered Student Organizations	12,459	12,659	12,626	12,651
Non-Core Funds Subtotal	6,602,855	7,095,729	6,869,139	9,287,459
Grand Total	15,088,694	17,025,797	17,556,488	20,331,827

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	0	0	0	0
Vancouver	0	0	0	0
Global	0	0	0	0
Tri-Cities	20,807	18,987	17,817	18,197
Everett	0	0	0	0
Spokane	0	0	0	0
Grand Total	20,807	18,987	17,817	18,197

Source: OBIIE "Courses" Dashboard

-12.54%

Unit Narrative Available in FY26

Vancouver Campus

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	42,165,514	982,542	43,148,057
Indirect Cost Recovery	400,566	(397,514)	3,051
Admin Fee and Interest	428,546	4,991	433,537
Core Funds Subtotal	42,994,626	590,018	43,584,645

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History					
	Across-the-Board Reductions			Differential Reductions	
	FY21 (10%)	FY22 (7.5%)	FY23 (2.5%)	FY24 (1%)	FY25 (1.0%)
Permanent	-	-	486,600	186,900	214,000
Temporary	1,537,200	969,800	-	-	-
Grand Total	1,537,200	969,800	486,600	186,900	214,000
Cumulative Permanent Reductions					887,500

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
General Fund	42,144,727	40,604,695	1,540,032	40,903,433	40,683,460	219,973	34,002,960	41,138,042	(7,135,082)	41,990,892	39,672,621	2,318,271
Indirect Cost Recovery	535,687	328,417	207,270	495,553	421,192	74,361	553,145	516,917	36,227	789,805	461,906	327,899
Admin Fee and Interest	422,522	367,545	54,977	423,924	327,666	96,258	423,024	345,634	77,390	428,546	406,439	22,107
Core Funds Subtotal	43,102,936	41,300,657	1,802,279	41,822,910	41,432,317	390,593	34,979,128	42,000,593	(7,021,465)	43,209,243	40,540,966	2,668,277
FD026 Dedicated Local Accounts	3,209,960	2,226,842	983,118	2,949,701	2,298,682	651,019	2,805,202	2,392,484	412,718	3,076,952	4,019,517	(942,565)
FD031 Other Facilities Accounts	631	4,335	(3,704)	0	2,979	(2,979)	0	2,775	(2,775)	0	16,692	(16,692)
FD036 Regional Research	0	(224)	224	0	0	0	0	0	0	0	0	0
FD049 Donated Funds	1,222,562	709,554	513,008	1,452,012	854,248	597,763	1,569,372	1,092,470	476,902	1,723,125	1,337,714	385,410
FD050 WSU Foundation	400,107	5	400,102	(107)	(5)	(102)	95	0	95	0	0	0
FD053 Agency Accounts	10,250	8,458	1,792	0	10,203	(10,203)	0	(17,273)	17,273	0	0	0
FD055 Associated Students Auxiliary Accounts	1,791,633	1,242,246	549,387	1,703,497	1,389,709	313,788	1,550,690	1,739,176	(188,486)	1,617,680	1,975,199	(357,518)
FD061 Parking Accounts and Funds	81,100	430,910	(349,810)	612,289	408,659	203,630	620,652	433,522	187,130	542,953	518,132	24,821
FD062 Other Enterprises Accounts	318,094	165,407	152,687	272,436	195,669	76,767	268,908	367,960	(99,053)	224,651	217,778	6,873
FD095 Scholarships and Fellowships, non-donat	0	0	0	0	0	0	0	429	(429)	0	4,731	(4,731)
FD180 Registered Student Organizations	0	0	0	7,036	2,949	4,087	6,498	11,950	(5,452)	4,985	9,605	(4,620)
Non-Core Funds Subtotal	7,034,338	4,787,533	2,246,804	6,996,864	5,163,094	1,833,770	6,821,418	6,023,493	797,924	7,190,346	8,099,369	(909,023)
Grand Total	50,137,274	46,088,190	4,049,084	48,819,774	46,595,410	2,224,363	41,800,546	48,024,086	(6,223,540)	50,399,589	48,640,335	1,759,253

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Vancouver Campus

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	24,041,722	24,261,875	17,126,793	19,445,065
Indirect Cost Recovery	1,013,570	1,087,932	1,124,159	1,452,058
Admin Fee and Interest	377,013	473,271	550,661	572,768
Core Funds Subtotal	25,432,306	25,823,078	18,801,614	21,469,890
FD026 Dedicated Local Accounts	6,285,811	6,936,830	7,349,548	6,406,982
FD031 Other Facilities Accounts	24,816	21,837	19,063	2,371
FD036 Regional Research	224	224	224	224
FD049 Donated Funds	3,461,879	4,059,642	4,536,544	4,921,955
FD050 WSU Foundation	(3,391)	(153)	7,497	10,831
FD053 Agency Accounts	(8,167)	(18,370)	(1,097)	(1,097)
FD055 Associated Students Auxiliary Accounts	5,398,791	5,712,579	5,524,093	5,166,575
FD061 Parking Accounts and Funds	1,376,722	1,580,352	1,767,482	1,792,303
FD062 Other Enterprises Accounts	656,235	733,003	633,950	640,823
FD095 Scholarships and Fellowships, non-donated	10,659	10,659	10,230	5,499
FD180 Registered Student Organizations	36,453	40,541	35,089	30,469
Non-Core Funds Subtotal	17,240,033	19,077,143	19,882,623	18,976,933
Grand Total	42,672,338	44,900,222	38,684,237	40,446,824

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	0	0	0	0
Vancouver	41,818	38,338	33,623	32,867
Global	0	0	0	0
Tri-Cities	0	0	0	0
Everett	0	0	0	0
Spokane	0	0	0	0
Grand Total	41,818	38,338	33,623	32,867

Source: OBIEE "Courses" Dashboard

-21.40%

Unit Narrative Available in FY26

Spokane Administrative Units

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	16,774,913	(542,547)	16,232,366
Indirect Cost Recovery	1,737,359	(1,367,029)	370,330
Admin Fee and Interest	55,851	1,108	56,958
Core Funds Subtotal	18,568,123	(1,908,468)	16,659,654

Core Funds Budget Reduction History					
	Across-the-Board Reductions				Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	
Permanent	-	-	240,550	669,300	368,443
Temporary	827,200	620,400	240,550	-	-
Grand Total	827,200	620,400	481,100	669,300	368,443
Cumulative Permanent Reductions					1,278,293

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
General Fund	11,521,886	11,873,746	(351,860)	12,842,032	13,043,083	(201,051)	13,099,602	15,219,595	(2,119,993)	14,111,339	17,476,687	(3,365,348)
Indirect Cost Recovery	1,721,467	1,881,694	(160,226)	2,802,251	1,655,172	1,147,079	2,998,486	1,415,403	1,583,083	4,150,894	2,338,455	1,812,440
Admin Fee and Interest	58,913	67,738	(8,825)	53,174	36,591	16,583	49,676	10,398	39,278	55,868	45,499	10,370
Core Funds Subtotal	13,302,266	13,823,177	(520,911)	15,697,457	14,734,846	962,612	16,147,764	16,645,396	(497,632)	18,318,101	19,860,640	(1,542,539)
FD026 Dedicated Local Accounts	143,478	1,503,402	(1,359,924)	326,063	1,260,397	(934,334)	927,423	1,508,374	(580,950)	801,752	1,410,502	(608,750)
FD049 Donated Funds	241,533	281,200	(39,668)	800,731	277,734	522,997	360,904	350,345	10,559	795,745	352,996	442,749
FD050 WSU Foundation	18,462	0	18,462	0	0	0	0	0	0	0	0	0
FD053 Agency Accounts	21,243	21,438	(195)	0	349	(349)	0	(1,993)	1,993	0	0	0
FD055 Associated Students Auxiliary Accounts	231,108	800,030	(568,923)	914,964	620,937	294,027	682,703	889,147	(206,444)	681,634	869,502	(187,868)
FD061 Parking Accounts and Funds	231,799	592,770	(360,972)	877,952	365,958	511,994	836,950	426,017	410,933	778,286	513,020	265,266
FD062 Other Enterprises Accounts	907,782	577,541	330,241	906,434	877,894	28,540	758,928	1,074,824	(315,896)	1,043,989	1,063,539	(19,550)
FD180 Registered Student Organizations	0	0	0	29,402	27,964	1,438	60,764	26,019	34,746	47,953	72,762	(24,808)
Non-Core Funds Subtotal	1,795,404	3,776,382	(1,980,978)	3,855,546	3,431,232	424,314	3,627,672	4,272,732	(645,060)	4,149,359	4,282,321	(132,962)
Grand Total	15,097,670	17,599,560	(2,501,890)	19,553,003	18,166,077	1,386,926	19,775,436	20,918,128	(1,142,691)	22,467,460	24,142,961	(1,675,501)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	(3,657,677)	(3,858,728)	(5,978,720)	(9,344,069)
Indirect Cost Recovery	253,566	1,394,092	2,992,466	4,804,906
Admin Fee and Interest	137,583	154,167	193,445	203,814
Core Funds Subtotal	(3,266,528)	(2,310,469)	(2,792,809)	(4,335,348)
FD026 Dedicated Local Accounts	(4,148,458)	(5,082,792)	(5,663,742)	(6,272,492)
FD043 Grants and Contracts - Federal	0	0	0	66
FD049 Donated Funds	561,420	1,084,417	1,094,024	1,536,772
FD050 WSU Foundation	0	4,890	5,747	6,700
FD053 Agency Accounts	(1,690)	(2,039)	(45)	(45)
FD055 Associated Students Auxiliary Accounts	630,416	924,443	717,999	530,131
FD061 Parking Accounts and Funds	(385,213)	126,781	537,715	802,980
FD062 Other Enterprises Accounts	1,133,934	1,162,474	846,577	827,027
FD180 Registered Student Organizations	61,194	62,632	97,378	72,569
Non-Core Funds Subtotal	(2,148,398)	(1,719,194)	(2,364,349)	(2,496,292)
Grand Total	(5,414,926)	(4,029,662)	(5,157,158)	(6,831,640)

Unit Narrative Available in FY26

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	0	0	0	0
Vancouver	0	0	0	0
Global	0	0	0	0
Tri-Cities	0	0	0	0
Everett	0	0	0	0
Spokane	24,404	22,404	19,057	16,706
Grand Total	24,404	22,404	19,057	16,706

Source: OBIIEE "Courses" Dashboard

-31.54%

Graduate School

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	2,605,646	13,905	2,619,551
Indirect Cost Recovery	840,560	93,040	933,601
Admin Fee and Interest	58,014	1,557	59,571
Core Funds Subtotal	3,504,220	108,503	3,612,723

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (0.99%)	
	Permanent	-	-	70,450	167,900	18,000
Temporary	281,200	210,900	70,450	-	-	
Grand Total	281,200	210,900	140,900	167,900	18,000	
Cumulative Permanent Reductions					256,350	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
FD001 General Fund	2,053,434	1,955,576	97,858	2,143,276	1,917,144	226,132	2,436,704	2,464,269	(27,565)	2,308,676	2,276,365	32,311
FD076 Indirect Cost Recovery	968,054	707,300	260,754	910,203	735,149	175,055	811,976	779,069	32,906	850,345	780,680	69,666
FD080 Admin Fee and Interest	55,217	55,443	(226)	55,271	54,804	467	56,906	56,907	(1)	56,775	56,773	2
Core Funds Subtotal	3,076,705	2,718,319	358,386	3,108,750	2,707,097	401,654	3,305,586	3,300,245	5,341	3,215,796	3,113,818	101,978
FD026 Dedicated Local Accounts	13,956	4,877	9,079	12,381	6,376	6,005	17,025	4,116	12,909	740	185	555
FD049 Donated Funds	349,207	353,747	(4,539)	408,767	329,567	79,199	434,579	394,876	39,703	446,024	376,973	69,051
FD050 WSU Foundation	0	0	0	(4,000)	(190)	(3,810)	0	0	0	0	0	0
FD062 Other Enterprises Accounts	223,695	173,932	49,763	196,508	157,121	39,387	163,905	198,171	(34,265)	87,547	40,841	46,706
Non-Core Funds Subtotal	586,858	532,555	54,303	613,656	492,874	120,782	615,510	597,163	18,347	534,311	418,000	116,311
Grand Total	3,663,563	3,250,874	412,689	3,722,406	3,199,971	522,436	3,921,096	3,897,407	23,688	3,750,107	3,531,818	218,289

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	2,476,395	2,702,527	2,674,962	2,707,273
Indirect Cost Recovery	1,302,529	1,477,584	1,510,490	1,580,156
Admin Fee and Interest	(225)	167	167	168
Core Funds Subtotal	3,778,700	4,180,278	4,185,619	4,287,597
FD026 Dedicated Local Accounts	58,435	64,440	77,349	77,904
FD028 University Stores Accounts	64	64	64	64
FD049 Donated Funds	784,336	863,535	903,239	972,290
FD050 WSU Foundation	0	0	0	30,000
FD062 Other Enterprises Accounts	428,726	468,113	433,848	480,553
Non-Core Funds Subtotal	1,271,561	1,396,152	1,414,500	1,560,811
Grand Total	5,050,260	5,576,431	5,600,119	5,848,408

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman	508	615	441	510
Vancouver	2	6	2	0
Global	0	0	0	0
Tri-Cities	8	2	4	0
Everett	0	0	0	0
Spokane	0	0	0	0
Grand Total	518	623	447	510

Source: OBIEE "Courses" Dashboard

-1.54%

Unit Narrative Available for FY26

International Programs

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	2,716,166	96,843	2,813,009
Indirect Cost Recovery	(8,602)	8,602	-
Admin Fee and Interest	-	-	-
Core Funds Subtotal	2,707,564	105,445	2,813,009

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (5.02%)	
	Permanent	-	-	44,750	113,000	95,000
Temporary	177,400	133,000	44,750	-	-	
Grand Total	177,400	133,000	89,500	113,000	95,000	
Cumulative Permanent Reductions					252,750	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
FD001 General Fund	2,392,927	2,267,039	125,888	2,241,356	2,277,053	(35,697)	2,747,639	3,280,637	(532,998)	2,905,832	3,747,440	(841,608)
FD076 Indirect Cost Recovery	18,695	142,069	(123,374)	34,485	(66,343)	100,828	17,128	39,465	(22,336)	19,637	25,701	(6,064)
FD080 Admin Fee and Interest	(201,026)	0	(201,026)			0			0			
Core Funds Subtotal	2,210,596	2,409,108	(198,512)	2,275,841	2,210,710	65,131	2,764,768	3,320,102	(555,334)	2,925,469	3,773,141	(847,672)
FD026 Dedicated Local Accounts	1,378,749	2,208,858	(830,109)	1,822,953	2,674,933	(851,980)	2,225,079	3,473,696	(1,248,617)	2,177,846	1,778,789	399,057
FD049 Donated Funds	39,629	8,693	30,936	72,414	19,970	52,444	92,279	68,867	23,413	71,085	82,091	(11,006)
FD050 WSU Foundation	40	42	(2)	(40)	(2)	(38)	0	0	0	0	0	0
FD053 Agency Accounts	2,289,600	2,602,108	(312,508)	6,248,088	5,492,998	755,090	6,593,144	5,816,902	776,242	6,483,097	6,420,154	62,943
FD088 Fiduciary Activities	0	0	0	0	0	0	0	0	0	0	0	0
Non-Core Funds Subtotal	3,708,017	4,819,701	(1,111,684)	8,143,415	8,187,900	(44,485)	8,910,503	9,359,465	(448,963)	8,732,028	8,281,035	450,994
Grand Total	5,918,614	7,228,809	(1,310,195)	10,419,257	10,398,610	20,646	11,675,270	12,679,567	(1,004,297)	11,657,497	12,054,175	(396,679)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	1,959,999	1,924,302	1,391,304	549,695
Indirect Cost Recovery	111,594	212,422	190,085	184,021
Admin Fee and Interest	0	0	0	0
Core Funds Subtotal	2,071,592	2,136,723	1,581,389	733,717
FD026 Dedicated Local Accounts	(2,557,561)	(3,409,541)	(4,658,157)	(4,259,101)
FD049 Donated Funds	500,301	552,744	576,157	565,151
FD050 WSU Foundation	(40)	(40)	(40)	(60)
FD053 Agency Accounts	(2,769,089)	(2,013,999)	(1,237,757)	(1,174,814)
FD088 Fiduciary Activities	(182,846)	(182,846)	(182,846)	(182,846)
Non-Core Funds Subtotal	(5,009,235)	(5,053,682)	(5,502,644)	(5,051,671)
Grand Total	(2,937,643)	(2,916,958)	(3,921,255)	(4,317,954)

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

Unit Narrative Available for FY26

Libraries

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	6,708,462	133,986	6,842,449
Indirect Cost Recovery	6,533,210	-	6,533,210
Admin Fee and Interest	126,681	2,649	129,330
Core Funds Subtotal	13,368,353	136,636	13,504,989

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (.99%)	
Permanent	-	-	313,150	740,600	51,000	
Temporary	760,700	466,800	313,150	-	-	
Grand Total	760,700	466,800	626,300	740,600	51,000	
Cumulative Permanent Reductions					1,104,750	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
Fund	Sources	Uses	Balance									
FD001 General Fund	6,581,205	7,558,850	(977,644)	7,325,566	7,745,826	(420,260)	7,371,982	6,994,669	377,313	6,826,345	6,304,993	521,352
FD076 Indirect Cost Recovery	6,541,932	5,492,742	1,049,190	6,538,933	6,041,465	497,468	6,222,559	6,346,388	(123,830)	6,533,089	7,147,974	(614,886)
FD080 Admin Fee and Interest	115,246	82,679	32,567	110,566	54,784	55,781	125,350	104,034	21,317	120,973	102,496	18,477
Core Funds Subtotal	13,238,383	13,134,271	104,113	13,975,065	13,842,075	132,989	13,719,891	13,445,091	274,800	13,480,406	13,555,463	(75,057)
FD026 Dedicated Local Accounts	63,114	78,625	(15,511)	16,432	38,880	(22,448)	114,260	106,056	8,204	203,381	201,443	1,938
FD030 Printing	0	0	0	0	0	0	0	0	0	209,008	275,824	(66,816)
FD049 Donated Funds	303,099	234,823	68,275	556,187	231,936	324,251	401,561	412,589	(11,028)	489,060	344,531	144,528
FD050 WSU Foundation	3,019	44	2,975	1,860	(24)	1,884	0	0	0	0	0	0
FD053 Agency Accounts	0	356	(356)	0	0	0	0	0	0	0	0	0
FD062 Other Enterprises Accounts	98,176	14,114	84,063	254,863	158,666	96,197	122,172	21,897	100,275	49,652	214,731	(165,079)
Non-Core Funds Subtotal	467,408	327,961	139,447	829,342	429,458	399,884	637,993	540,542	97,451	951,101	1,036,530	(85,428)
Grand Total	13,705,791	13,462,232	243,559	14,804,406	14,271,533	532,873	14,357,884	13,985,634	372,251	14,431,508	14,591,993	(160,485)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	(1,069,992)	(1,490,252)	(1,112,939)	(590,744)
Indirect Cost Recovery	3,360,113	3,857,581	3,733,751	3,118,865
Admin Fee and Interest	152,913	208,694	230,011	248,487
Core Funds Subtotal	2,443,033	2,576,023	2,850,822	2,776,608
FD026 Dedicated Local Accounts	22,786	337	8,541	10,479
FD030 Printing	0	0	0	(417,399)
FD049 Donated Funds	1,122,501	1,446,752	1,435,724	1,577,254
FD050 WSU Foundation	476	468	945	(23,103)
FD053 Agency Accounts	(356)	(356)	(356)	(356)
FD062 Other Enterprises Accounts	304,467	400,664	500,939	335,860
Non-Core Funds Subtotal	1,449,874	1,847,866	1,945,793	1,482,736
Grand Total	3,892,907	4,423,888	4,796,615	4,259,344

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Unit Narrative Available for FY26				

Source: OBIEE "Courses" Dashboard

Office of Research

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	9,349,275	247,849	9,597,124
Indirect Cost Recovery	5,039,450	286,882	5,326,332
Admin Fee and Interest	39,813	-	39,813
Core Funds Subtotal	14,428,538	534,731	14,963,269

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History					
	Across-the-Board Reductions				Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.0%)
Permanent	-	-	238,400	572,000	66,000
Temporary	865,800	616,400	238,400	-	-
Grand Total	865,800	616,400	476,800	572,000	66,000
Cumulative Permanent Reductions					876,400

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
FD001 General Fund	7,586,508	10,756,018	(3,169,511)	9,146,336	9,962,558	(816,222)	10,709,928	9,596,979	1,112,949	9,256,673	10,326,495	(1,069,822)
FD076 Indirect Cost Recovery	2,813,866	2,678,693	135,173	3,139,177	3,947,239	(808,062)	3,538,957	4,010,412	(471,455)	3,733,358	3,155,842	577,516
FD080 Admin Fee and Interest	50,017	33,942	16,074	38,091	29,272	8,818	38,613	-	38,613	39,813	21,237	18,576
Core Funds Subtotal	10,450,390	13,468,654	(3,018,264)	12,323,604	13,939,070	(1,615,466)	14,287,498	13,607,391	680,107	13,029,844	13,503,574	(473,730)
FD026 Dedicated Local Accounts	6,148,099	3,815,526	2,332,573	10,531,741	6,414,658	4,117,083	5,577,741	6,482,378	(904,637)	6,855,632	5,422,710	1,432,922
FD049 Donated Funds	115,112	13,068	102,044	209,274	36,423	172,851	79,246	46,351	32,895	559,349	389,004	170,344
FD053 Agency Accounts	-	12,599	(12,599)	-	151,833	(151,833)	-	(164,405)	164,405	-	5	(5)
FD062 Other Enterprises Accounts	545,258	640,758	(95,500)	468,312	693,878	(225,566)	798,326	485,359	312,967	944,721	844,661	100,060
Non-Core Funds Subtotal	6,808,469	4,481,951	2,326,518	11,209,328	7,296,793	3,912,535	6,455,313	6,849,682	(394,370)	8,359,702	6,656,380	1,703,321
Grand Total	17,258,859	17,950,605	(691,746)	23,532,931	21,235,863	2,297,069	20,742,810	20,457,073	285,737	21,389,546	20,159,954	1,229,591

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
FD001 General Fund	(178,259)	(994,481)	118,479	(951,344)
FD076 Indirect Cost Recovery	541,843	(295,297)	(726,328)	(148,812)
FD080 Admin Fee and Interest	60,619	69,438	108,051	126,627
Core Funds Subtotal	424,204	(1,220,340)	(499,798)	(973,529)
FD026 Dedicated Local Accounts	7,156,125	11,273,208	10,368,570	11,801,492
FD049 Donated Funds	1,008,055	1,180,906	1,213,801	1,384,146
FD053 Agency Accounts	(12,599)	(164,432)	(27)	(32)
FD062 Other Enterprises Accounts	37,671	(187,894)	125,072	225,133
Non-Core Funds Subtotal	8,189,252	12,101,787	11,707,417	13,410,738
Grand Total	8,613,456	10,881,447	11,207,618	12,437,210

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

Unit Narrative Available for FY26

Office of External Affairs and Government Relations

Core Funds Budget	FY25 BUDGET		
	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	-	-	-
Indirect Cost Recovery	162,400	-	162,400
Admin Fee and Interest	2,170,196	42,440	2,212,636
Core Funds Subtotal	2,332,596	42,440	2,375,036

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (3.87%)	
	Permanent	-	-	47,400	114,000	
Temporary	174,500	130,900	47,400	-	-	
Grand Total	174,500	130,900	94,800	114,000	75,000	
Cumulative Permanent Reductions					236,400	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
FD076 Indirect Cost Recovery			0	90,000	90,000	0	90,000	90,000	0		17,500	(17,500)
FD080 Admin Fee and Interest	2,017,580	1,544,573	473,007	1,940,628	1,987,966	(47,338)	2,247,271	2,214,698	32,573	2,257,466	2,208,466	49,000
Core Funds Subtotal	2,017,580	1,544,573	473,007	2,030,628	2,077,966	(47,338)	2,337,271	2,304,698	32,573	2,257,466	2,225,966	31,500
FD026 Dedicated Local Accounts	0	332,670	(332,670)	332,670	20	332,650	0	0	0	20	0	20
FD049 Donated Funds	30,500	4,214	26,286	30,500	28,753	1,747	35,500	35,073	427	29,650	26,657	2,993
Non-Core Funds Subtotal	30,500	336,884	(306,384)	363,170	28,773	334,397	35,500	35,073	427	29,670	26,657	3,013
Grand Total	2,048,080	1,881,457	166,623	2,393,799	2,106,740	287,059	2,372,771	2,339,771	33,000	2,287,136	2,252,624	34,513

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
FD076 Indirect Cost Recovery	0	0	0	(17,500)
FD080 Admin Fee and Interest	643,668	596,330	628,903	677,903
Core Funds Subtotal	643,668	596,330	628,903	660,403
FD026 Dedicated Local Accounts	(332,670)	(20)	(20)	0
FD049 Donated Funds	60,187	61,934	62,361	65,353
Non-Core Funds Subtotal	(272,483)	61,914	62,341	65,353
Grand Total	371,185	658,244	691,244	725,757

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

Unit Narrative Available for FY26

Presidential Units

Core Funds Budget	FY25 BUDGET		
	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	5,556,217	165,110	5,721,327
Indirect Cost Recovery	-	-	-
Admin Fee and Interest	556,253	93,305	649,558
Core Funds Subtotal	6,112,470	258,415	6,370,885

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (4.54%)	
Permanent	-	-	106,450	315,000	150,000	
Temporary	426,100	319,600	106,450	-	-	
Grand Total	426,100	319,600	212,900	315,000	150,000	
Cumulative Permanent Reductions					571,450	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance									
FD001 General Fund	4,354,747	4,712,024	(357,277)	5,423,228	4,750,467	672,761	5,048,863	5,180,930	(132,067)	5,189,264	5,259,712	(70,448)
FD080 Admin Fee and Interest	525,502	1,003,661	(478,159)	1,622,077	305,708	1,316,369	375,566	562,285	(186,720)	558,416	691,786	(133,370)
Core Funds Subtotal	4,880,250	5,715,686	(835,436)	7,045,305	5,056,175	1,989,130	5,424,429	5,743,215	(318,787)	5,747,680	5,951,498	(203,818)
FD026 Dedicated Local Accounts	-	354,547	(354,547)	1,064	30,402	(29,338)	-	-	-	0	0	0
FD049 Donated Funds	821,257	265,676	555,581	287,766	323,282	(35,516)	571,822	751,874	(180,052)	1,834,219	356,636	1,477,583
FD077 Athletics	-	2,748	(2,748)	-	3,365	(3,365)	-	-	-	0	0	0
Non-Core Funds Subtotal	821,257	622,971	198,286	288,830	357,049	(68,219)	571,822	751,874	(180,052)	1,834,219	356,636	1,477,583
Grand Total	5,701,507	6,338,657	(637,150)	7,334,135	5,413,224	1,920,911	5,996,251	6,495,089	(498,839)	7,581,899	6,308,134	1,273,765

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
FD001 General Fund	214,626	887,387	755,320	684,871
FD080 Admin Fee and Interest	(445,855)	870,514	683,795	550,425
Core Funds Subtotal	(231,229)	1,757,901	1,439,114	1,235,296
FD026 Dedicated Local Accounts	30,317	979	979	959
FD049 Donated Funds	1,084,601	1,049,085	869,033	2,346,616
FD077 Athletics	(2,748)	(6,113)	(6,113)	(6,113)
Non-Core Funds Subtotal	1,112,170	1,043,951	863,899	2,341,462
Grand Total	880,941	2,801,852	2,303,013	3,576,758

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

Unit Narrative Available for FY26

University Marketing and Communications

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	8,117,395	8,117,395	7,552,212
Indirect Cost Recovery	-	-	-
Admin Fee and Interest	304,596	304,596	304,596
Core Funds Subtotal	8,421,991	8,421,991	7,856,808

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.65%)	
	Permanent	-	-	132,850	316,500	75,000
Temporary	528,700	396,500	132,850	-	-	
Grand Total	528,700	396,500	265,700	316,500	75,000	
Cumulative Permanent Reductions					524,350	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
Fund	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
FD001 General Fund	5,739,352	5,767,520	(28,167)	5,944,928	5,486,980	457,948	6,192,278	6,089,959	102,320	5,728,312	6,133,082	(404,770)
FD076 Indirect Cost Recovery	0	0	0	0	0	0	0	0	0	0	0	0
FD080 Admin Fee and Interest	289,224	246,373	42,851	0	1	(1)	304,596	0	304,596	304,596	0	304,596
Core Funds Subtotal	6,028,576	6,013,893	14,684	5,944,928	5,486,981	457,947	6,496,874	6,089,959	406,916	6,032,908	6,133,082	(100,174)
FD026 Dedicated Local Accounts	169,810	146,382	23,429	331,248	384,363	(53,115)	373,173	352,669	20,504	1,038,516	905,787	132,729
FD030 Printing	1,850,798	2,524,307	(673,509)	2,560,588	2,926,263	(365,674)	2,999,901	2,901,938	97,963	2,120,402	2,243,116	(122,714)
FD031 Other Facilities Accounts	662,886	653,544	9,342	557,595	530,054	27,541	608,393	630,381	(21,989)	591,714	588,273	3,441
FD049 Donated Funds	25,874	47,066	(21,192)	74,888	62,956	11,932	873,552	268,694	604,858	25,316	562,103	(536,787)
FD062 Other Enterprises Accounts	52,461	23,021	29,440	78,836	125,655	(46,820)	95,615	95,917	(302)	118,482	118,360	121
Non-Core Funds Subtotal	2,761,830	3,394,320	(632,490)	3,603,155	4,029,291	(426,136)	4,950,634	4,249,600	701,034	3,894,429	4,417,640	(523,211)
Grand Total	8,790,407	9,408,213	(617,806)	9,548,083	9,516,272	31,811	11,447,509	10,339,558	1,107,950	9,927,337	10,550,721	(623,384)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
FD001 General Fund	1,166,554	1,624,502	1,726,822	1,321,210
FD076 Indirect Cost Recovery	0	0	0	0
FD080 Admin Fee and Interest	233,270	233,269	537,865	842,461
Core Funds Subtotal	1,399,824	1,857,771	2,264,687	2,163,670
FD026 Dedicated Local Accounts	33,703	(19,412)	1,092	133,820
FD030 Printing	(2,016,476)	(2,382,150)	(2,284,187)	(2,056,318)
FD031 Other Facilities Accounts	76,552	104,093	82,104	85,545
FD049 Donated Funds	65,514	77,446	682,304	140,515
FD062 Other Enterprises Accounts	46,989	169	(134)	(13)
Non-Core Funds Subtotal	(1,793,718)	(2,219,855)	(1,518,820)	(1,696,450)
Grand Total	(393,895)	(362,084)	745,867	467,220

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

Unit Narrative Available for FY26

Office of Strategy, Planning, and Analysis

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	2,684,089	39,714	2,723,803
Indirect Cost Recovery	-	-	-
Admin Fee and Interest	10,000	(10,000)	-
Core Funds Subtotal	2,694,089	29,714	2,723,803

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (2.15%)	
Permanent	-	-	-	60,700	50,000	
Temporary	-	-	-	-	-	
Grand Total	-	-	-	60,700	50,000	
Cumulative Permanent Reductions					110,700	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
FD001 General Fund	972,212	980,341	(8,129)	1,824,159	1,644,213	179,946	2,601,136	2,582,123	19,014	2,679,975	2,659,857	20,118
FD080 Admin Fee and Interest	0	0	0	415,228	415,228	0	461,893	469,838	(7,945)	10,000	15,000	(5,000)
Core Funds Subtotal	972,212	980,341	(8,129)	2,239,387	2,059,441	179,946	3,063,029	3,051,961	11,068	2,689,974	2,674,857	15,118
FD026 Dedicated Local Accounts	8,150	8,150	0	950	950	0	0	0	0	0	0	0
FD049 Donated Funds	500	0	500	500	0	500	10,500	5,849	4,651	500	2,331	(1,831)
FD053 Agency Accounts	0	0	0	0	1,260	(1,260)	0	0	0	0	0	0
Non-Core Funds Subtotal	8,650	8,150	500	1,450	2,210	(760)	10,500	5,849	4,651	500	2,331	(1,831)
Grand Total	980,862	988,491	(7,629)	2,240,837	2,061,651	179,186	3,073,529	3,057,810	15,719	2,690,474	2,677,188	13,286

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
FD001 General Fund	339,673	520,482	539,496	559,614
FD080 Admin Fee and Interest	12,946	12,946	5,000	0
Core Funds Subtotal	352,619	533,428	544,496	559,614
FD049 Donated Funds	2,148	2,648	7,299	5,468
FD053 Agency Accounts	0	(1,260)	(1,260)	(1,260)
Non-Core Funds Subtotal	2,148	1,388	6,039	4,208
Grand Total	354,766	534,815	550,535	563,821

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

Unit Narrative Available for FY26

Finance Operations

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	5,066,636	236,326	5,302,962
Indirect Cost Recovery	105,733	47,000	152,733
Admin Fee and Interest	65,721	100	65,821
Core Funds Subtotal	5,238,090	283,426	5,521,516

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History					
	Across-the-Board Reductions				Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (3.50%)
Permanent	-	-	145,150	317,600	150,000
Temporary	463,400	240,000	145,150	-	-
Grand Total	463,400	240,000	290,300	317,600	150,000
Cumulative Permanent Reductions					612,750

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
Fund	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
FD001 General Fund	5,160,997	3,971,535	1,189,463	4,373,170	4,000,356	372,814	2,976,385	4,369,172	(1,392,787)	5,043,363	4,675,428	367,935
FD076 Indirect Cost Recovery	(313,171)	-	(313,171)	234,227	-	234,227	391,675	-	391,675	105,733	-	105,733
FD080 Admin Fee and Interest	45,893	-	45,893	173,950	1,793	172,157	17,341	1,932	15,409	65,721	392	65,329
Core Funds Subtotal	4,893,720	3,971,535	922,185	4,781,347	4,002,149	779,198	3,385,401	4,371,104	(985,703)	5,214,817	4,675,820	538,997
FD026 Dedicated Local Accounts	26,498	21,756	4,742	33,503	32,351	1,152	1,527,474	134,225	1,393,248	46,208	59,130	(12,923)
FD031 Other Facilities Accounts	917,233	897,567	19,665	1,801,028	1,502,640	298,388	1,990,595	1,514,565	476,030	2,203,664	1,795,484	408,181
FD049 Donated Funds	20,528	20,835	(307)	55,869	33,297	22,572	25,178	34,856	(9,677)	53,047	30,964	22,083
FD062 Other Enterprises Accounts	351,804	358,271	(6,467)	349,688	353,030	(3,342)	356,506	351,265	5,240	364,688	364,927	(238)
FD091 Motorpool	236,632	204,905	31,727	230,765	229,503	1,262	242,514	231,269	11,245	263,009	331,813	(68,804)
Non-Core Funds Subtotal	1,552,695	1,503,334	49,361	2,470,852	2,150,821	320,031	4,142,267	2,266,180	1,876,087	2,930,616	2,582,317	348,299
Grand Total	6,446,415	5,474,869	971,546	7,252,199	6,152,969	1,099,229	7,527,667	6,637,283	890,384	8,145,433	7,258,137	887,296

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
FD001 General Fund	6,257,452	6,630,266	5,237,479	5,605,414
FD076 Indirect Cost Recovery	1,520,506	1,754,732	2,146,407	2,252,140
FD080 Admin Fee and Interest	819,926	992,083	1,007,492	1,072,821
Core Funds Subtotal	8,597,883	9,377,081	8,391,379	8,930,375
FD026 Dedicated Local Accounts	3,556,941	3,558,093	4,951,341	4,938,418
FD031 Other Facilities Accounts	219,339	517,726	993,756	1,401,937
FD049 Donated Funds	784,307	806,879	797,202	819,284
FD050 WSU Foundation	95	95	95	95
FD062 Other Enterprises Accounts	203,066	199,724	204,964	204,725
FD091 Motorpool	712,312	713,574	724,820	656,016
Non-Core Funds Subtotal	5,476,060	5,796,091	7,672,178	8,020,477
Grand Total	14,073,943	15,173,172	16,063,556	16,950,852

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

Unit Narrative Available for FY26	

Facilities

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	27,549,030	(2,098,140)	25,450,890
Indirect Cost Recovery	95,019	(95,019)	-
Admin Fee and Interest	59,000	(9,000)	50,000
Core Funds Subtotal	27,703,049	(2,202,159)	25,500,890

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.98%)	
Permanent	-	-	435,050	1,047,300	350,000	
Temporary	1,550,300	1,162,700	435,050	-	-	
Grand Total	1,550,300	1,162,700	870,100	1,047,300	350,000	
Cumulative Permanent Reductions					1,832,350	

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
Fund	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
General Fund	21,822,636	22,024,599	(201,964)	22,249,011	22,036,597	212,414	31,183,896	23,998,576	7,185,321	27,596,835	25,568,448	2,028,387
Indirect Cost Recovery	170,270	90,040	80,230	75,860	105,962	(30,103)	210,079	126,593	83,486	657,499	389,613	267,886
Admin Fee and Interest	50,000	0	50,000	50,000	27,526	22,474	50,000	37,384	12,616	59,000	50,000	9,000
Core Funds Subtotal	22,042,906	22,114,639	(71,734)	22,374,871	22,170,085	204,785	31,443,976	24,162,553	7,281,423	28,313,334	26,008,060	2,305,274
FD026 Dedicated Local Accounts	32,715	26,895	5,820	17,736	53,291	(35,555)	59,951	10,361	49,590	8,700	6,387	2,313
FD028 University Stores Accounts	3,670,243	3,560,146	110,098	3,258,105	3,548,828	(290,723)	3,447,624	3,515,027	(67,403)	4,743,887	4,155,919	587,968
FD031 Other Facilities Accounts	15,288,981	14,152,242	1,136,739	16,063,037	16,409,197	(346,160)	21,267,054	17,931,365	3,335,689	21,690,353	21,795,247	(104,894)
FD053 Agency Accounts	0	11,014	(11,014)	10,991	1	10,990	23	0	23	0	0	0
FD054 Student Book Corporation	(3,914)	7,996	(11,909)	180	0	180	0	0	0	0	0	0
FD055 Associated Students Auxiliary Accounts	2,803	9,256	(6,453)	(30,635)	0	(30,635)	0	194	(194)	30,828	0	30,828
FD062 Other Enterprises Accounts	232,788	278,282	(45,493)	267,656	342,552	(74,896)	201,816	338,178	(136,363)	285,752	243,183	42,569
FD063 Housing and Dining Services	(91,237)	5,040	(96,278)	0	0	0	0	0	0	0	0	0
FD066 WSU Pullman - Plant Sciences Building	0	2,910,186	(2,910,186)	0	0	0	0	0	0	0	0	0
FD067 WSU Building Account - Tuition Receipts	0	0	0	0	0	0	(13,210,427)	0	(13,210,427)	0	0	0
FD069 Minor Capital Program (MCI & Omn Eqp)	2,105,201	2,106,397	(1,195)	0	0	0	80,843	0	80,843	0	0	0
FD070 Minor Capital Preservation (MCR)	2,623,186	2,779,263	(156,077)	3,031	96,181	(93,150)	38,065	(0)	38,065	0	0	0
FD071 Spokane-Biomedical and Health SC Building Ph	0	0	0	0	0	0	466,812	0	466,812	0	0	0
FD072 Preventative Facility Maintenance and Building	0	5,057,000	(5,057,000)	0	0	0	2,245,410	0	2,245,410	0	0	0
FD073 2017-2019 Minor Works Preservation	245,372	256,445	(11,072)	0	0	0	739,284	0	739,284	0	0	0
FD089 Athletics Contributions	0	209,440	(209,440)	0	0	0	0	0	0	0	0	0
FD091 Motorpool	1,788,052	1,321,074	466,978	2,017,609	1,624,248	393,362	2,126,052	1,926,168	199,884	2,375,842	2,563,435	(187,593)
FD096 WSU Tri-Cities - Academic Building Biennium	0	0	0	0	0	0	0	0	0	0	0	0
FD097 Global Animal Health Building Biennium	0	34,916	(34,916)	0	(6,479)	6,479	0	(426)	426	0	0	0
FD115 Investment In Plant Parking	29,820	31,723	(1,902)	(17,194)	211	(17,405)	0	0	0	0	0	0
FD118 General Construction-Nonfederal	377,303	716,025	(338,722)	1,026,851	114,484	912,367	474,441	17,476	456,966	(237,117)	66,999	(304,116)
FD162 Minor Capital Preservation (MCR): 2021-23	0	0	0	2,659,132	0	2,659,132	2,626,091	0	2,626,091	0	0	0
FD163 Minor Capital Program (MCI and Omnibus) 21-23	0	0	0	386,580	0	386,580	857,747	0	857,747	0	0	0
FD164 Clark Hall Research Lab Renovation	0	0	0	0	0	0	707,057	0	707,057	0	0	0
FD165 Preventive Facility Maintenance and Building 21-23	0	0	0	0	5,057,000	(5,057,000)	5,057,000	1,686,672	3,370,328	0	0	0
FD179 SRC Capital Outlay	0	0	0	15,523	0	15,523	1,861	0	1,861	124,091	0	124,091
FD200 Housing & Dining Capital Asset Fund	0	0	0	0	0	0	(3,301)	0	(3,301)	0	0	0
FD222 Minor Capital Program (MCI and Omnibus) 2023-25 (057-D02)	0	0	0	0	0	0	0	0	0	855,806	0	855,806
FD231 Preventive Facility Maintenance and Building System Repairs 2023-25 (062-D10)	0	0	0	0	0	0	0	0	0	0	5,057,000	(5,057,000)
Non-Core Funds Subtotal	26,301,314	33,473,338	(7,172,023)	25,678,605	27,239,515	(1,560,910)	27,183,401	25,425,015	1,758,387	29,878,143	33,888,171	(4,010,028)
Grand Total	48,344,220	55,587,977	(7,243,757)	48,053,475	49,409,600	(1,356,125)	58,627,377	49,587,567	9,039,810	58,191,477	59,896,231	(1,704,754)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Facilities

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
General Fund	414,292	627,038	7,812,359	9,840,746
Indirect Cost Recovery	94,147	64,044	147,530	415,416
Admin Fee and Interest	175,818	198,292	210,908	219,908
Core Funds Subtotal	684,257	889,374	8,170,797	10,476,070
FD026 Dedicated Local Accounts	(9,786)	(45,341)	4,249	6,561
FD028 University Stores Accounts	155,959	(134,763)	(202,167)	385,801
FD031 Other Facilities Accounts	5,381,204	5,035,044	8,370,733	8,265,839
FD053 Agency Accounts	(11,014)	(24)	(1)	(1)
FD054 Student Book Corporation	(180)	0	0	0
FD055 Associated Students Auxiliary Accounts	0	(30,635)	(30,828)	0
FD062 Other Enterprises Accounts	(19,505)	(94,401)	(230,763)	(188,194)
FD063 Housing and Dining Services	0	0	0	0
FD066 WSU Pullman - Plant Sciences Building	0	0	0	0
FD067 WSU Building Account - Tuition Receipts	0	0	(13,210,427)	(13,210,427)
FD069 Minor Capital Program (MCI & Omn Eqp)	3,137,275	3,137,275	3,218,118	3,218,118
FD070 Minor Capital Preservation (MCR)	3,800,831	3,707,680	3,745,745	3,745,745
FD071 Spokane-Biomedical and Health SC Building Ph	0	0	466,812	466,812
FD072 Preventative Facility Maintenance and Building	0	0	2,245,410	2,245,410
FD073 2017-2019 Minor Works Preservation	217,913	217,913	957,197	957,197
FD089 Athletics Contributions	(209,440)	(209,440)	(209,440)	(209,440)
FD091 Motorpool	1,258,051	1,651,412	1,851,296	1,663,703
FD097 Global Animal Health Building Biennium	(34,916)	(28,436)	(28,010)	(28,010)
FD115 Investment In Plant Parking	17,405	0	0	0
FD118 General Construction--Nonfederal	(6,913,322)	(6,000,955)	(5,543,989)	(5,848,106)
FD144 Capital Appropriations				23,708
FD162 Minor Capital Preservation (MCR): 2021-23	0	2,659,132	5,285,222	5,285,222
FD163 Minor Capital Program (MCI and Omnibus) 21-23	0	386,580	1,244,327	1,244,327
FD164 Clark Hall Research Lab Renovation	0	0	707,057	707,057
FD165 Preventive Facility Maintenance and Building 21-23	0	(5,057,000)	(1,686,672)	(1,686,672)
FD179 SRC Capital Outlay	15,511	31,034	32,895	156,987
FD200 Housing & Dining Capital Asset Fund	3,301	3,301	0	0
FD222 Minor Capital Program (MCI and Omnibus) 2023-25 (057-D02)	0	0	0	855,806
FD231 Preventive Facility Maintenance and Building System Repairs 2023-25 (062-D10)	0	0	0	(5,057,000)
Non-Core Funds Subtotal	18,812	(5,022,665)	(1,653,777)	3,000,442
Grand Total	703,069	(4,133,291)	6,517,020	13,476,512

Unit Narrative Available for FY26

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

Public Safety, Business Affairs and Campus Operation

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	4,747,519	693,887	5,441,405
Indirect Cost Recovery	940,766	80,382	1,021,148
Admin Fee and Interest	-	-	-
Core Funds Subtotal	5,688,284	774,269	6,462,553

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History					
	Across-the-Board Reductions				Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.9%)
Permanent	-	-	88,350	221,200	65,000
Temporary	329,900	247,400	88,350	-	-
Grand Total	329,900	247,400	176,700	221,200	65,000
Cumulative Permanent Reductions					374,550

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
Fund	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
FD001 General Fund	4,218,871	4,591,053	(372,183)	4,895,353	4,791,710	103,643	5,547,784	5,189,230	358,553	4,331,841	4,412,949	(81,109)
FD076 Indirect Cost Recovery	889,941	820,607	69,335	832,364	747,145	85,219	877,600	690,673	186,927	935,069	685,939	249,129
FD080 Admin Fee and Interest	0	0	0	41,158	0	41,158	1,073	43,002	(41,929)	0	423	(423)
Core Funds Subtotal	5,108,812	5,411,660	(302,848)	5,768,874	5,538,855	230,020	6,426,457	5,922,905	503,552	5,266,910	5,099,312	167,597
FD026 Dedicated Local Accounts	307,495	345,678	(38,183)	967,621	1,188,566	(220,944)	771,946	916,814	(144,868)	722,971	783,850	(60,879)
FD031 Other Facilities Accounts	65,869	120,262	(54,394)	134,124	95,960	38,164	122,295	102,961	19,334	115,277	127,253	(11,976)
FD044 Grants and Contracts - State	0	0	0	0	0	0	0	0	0	(343)	0	(343)
FD053 Agency Accounts	745	0	745	(51)	(51)	(51)	378	0	378	570,311	573,489	(3,178)
FD055 Associated Students Auxiliary Accounts	480,284	468,063	12,221	590,500	580,495	10,005	631,760	661,086	(29,327)	(10,906)	1,175,391	(1,186,296)
FD061 Parking Accounts and Funds	353	105,192	(104,839)	(71,924)	1,117,346	(1,189,270)	241,301	1,367,125	(1,125,823)	274,510	266,979	7,531
FD062 Other Enterprises Accounts	34,452	59,106	(24,654)	234,148	146,936	87,212	242,536	248,803	(6,267)	0	0	0
FD115 Investment In Plant Parking	0	0	0	0	0	0	4,414	0	4,414	30,785	0	30,785
FD127 Pullman Parking	2,679,639	3,761,987	(1,082,348)	6,593,564	3,602,828	2,990,736	6,377,167	3,395,644	2,981,523	5,931,889	3,610,744	2,321,144
Non-Core Funds Subtotal	3,568,837	4,860,288	(1,291,451)	8,447,983	6,732,131	1,715,852	8,391,798	6,692,432	1,699,365	7,634,495	6,537,706	1,096,789
Grand Total	8,677,649	10,271,948	(1,594,299)	14,216,857	12,270,986	1,945,872	14,818,255	12,615,338	2,202,917	12,901,404	11,637,018	1,264,386

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
FD001 General Fund	146,805	250,448	609,001	434,212
FD076 Indirect Cost Recovery	269,490	354,709	541,636	790,765
FD080 Admin Fee and Interest	8,842	50,000	8,071	7,648
Core Funds Subtotal	425,137	655,157	1,158,708	1,232,625
FD026 Dedicated Local Accounts	660,659	439,715	294,847	233,968
FD031 Other Facilities Accounts	103	38,267	57,601	45,625
FD053 Agency Accounts	852	801	1,180	837
FD055 Associated Students Auxiliary Accounts	21,525	31,530	2,204	(974)
FD061 Parking Accounts and Funds	(104,839)	(1,294,108)	(2,419,932)	(3,606,228)
FD062 Other Enterprises Accounts	(15,218)	71,994	65,727	73,258
FD115 Investment In Plant Parking	-	-	4,414	35,199
FD127 Pullman Parking	3,435,728	6,426,464	9,407,987	11,729,131
Non-Core Funds Subtotal	3,998,811	5,714,663	7,414,028	8,510,817
Grand Total	4,423,948	6,369,820	8,572,737	9,743,442

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIIEE "Courses" Dashboard

Unit Narrative Available for FY26

Information Technology

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	19,310,761	541,618	19,852,379
Indirect Cost Recovery	-	-	-
Admin Fee and Interest	4,013,515	112,111	4,125,626
Core Funds Subtotal	23,324,276	653,729	23,978,005

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History						
	Across-the-Board Reductions					Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (1.96%)	
Permanent	-	-	464,250	1,103,900	300,000	
Temporary	1,695,700	1,271,700	464,250	-	-	
Grand Total	1,695,700	1,271,700	928,500	1,103,900	300,000	
Cumulative Permanent Reductions					1,868,150	

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
Fund	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance	Sources	Uses	Balance
FD001 General Fund	16,588,540	16,616,124	(27,584)	17,051,598	15,430,650	1,620,948	17,501,890	15,768,740	1,733,150	18,583,590	17,523,570	1,060,020
FD080 Admin Fee and Interest	4,628,798	4,362,840	265,958	4,338,151	4,121,718	216,432	4,546,403	5,417,509	(871,106)	4,013,235	3,791,248	221,988
Core Funds Subtotal	21,217,338	20,978,964	238,374	21,389,749	19,552,368	1,837,381	22,048,293	21,186,249	862,044	22,596,825	21,314,817	1,282,008
FD026 Dedicated Local Accounts	-	-	-	-	-	-	30,884	30,884	-	-	-	-
FD031 Other Facilities Accounts	2,424,845	2,111,812	313,033	2,798,218	2,914,648	(116,430)	2,675,835	2,665,860	9,975	2,525,137	2,854,236	(329,099)
FD049 Donated Funds	5,500	1,920	3,580	5,500	1,824	3,676	5,500	7,898	(2,398)	5,500	7,115	(1,615)
FD062 Other Enterprises Accounts	4,519	10,221	(5,701)	7,417	23,735	(16,318)	1,545	(623)	2,167	4,395	(29)	4,424
Non-Core Funds Subtotal	2,434,865	2,123,953	310,912	2,811,135	2,940,207	(129,071)	2,713,764	2,704,020	9,744	2,535,032	2,861,323	(326,291)
Grand Total	23,652,203	23,102,917	549,286	24,200,884	22,492,574	1,708,309	24,762,057	23,890,268	871,789	25,131,857	24,176,140	955,717

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
FD001 General Fund	(2,019,911)	(398,962)	1,334,188	2,487,888
FD080 Admin Fee and Interest	709,696	926,128	55,022	277,010
Core Funds Subtotal	(1,310,215)	527,166	1,389,210	2,764,899
FD031 Other Facilities Accounts	1,709,897	1,593,467	1,603,443	1,274,343
FD049 Donated Funds	11,105	14,781	12,383	10,768
FD062 Other Enterprises Accounts	20,468	4,150	6,317	10,741
Non-Core Funds Subtotal	1,741,470	1,612,399	1,622,143	1,295,853
Grand Total	431,255	2,139,565	3,011,354	4,060,751

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

Unit Narrative Available for FY26

Human Resources

Core Funds Budget		FY25 BUDGET	
Fund	FY25 Estimated Budget - Budget Hearings*	Adjustments	Initial FY25 Budget (Adaptive Planning)**
General Fund	5,547,661	1,211,377	6,759,037
Indirect Cost Recovery	44,431	(2,700)	41,731
Admin Fee and Interest	1,449,382	(1,111,019)	338,362
Core Funds Subtotal	7,041,473	97,657	7,139,131

*The estimated budget was a planning level set in the budget hearings, based on estimated FY2024 annual budgets and adjusted for the budget hearings reductions and allocations.

**The initial FY25 budget was established in the Workday Adaptive Planning tool. This does not include estimates for quarterly F&A (Indirect Cost Recovery) allocations, and enrollment funding is estimated at 75% of prior year allocations. Some variances may occur due to organizational differences between the estimated and initial FY25 budget versions. Both versions include the reduction and allocations applied in the budget hearings.

Core Funds Budget Reduction History					
	Across-the-Board Reductions				Differential Reductions
	FY21 (10%)	FY22 (7.5%)	FY23 (5.0%)	FY24 (6%)	FY25 (2.99%)
Permanent	-	-	88,800	215,600	99,000
Temporary	349,900	55,400	88,800	-	-
Grand Total	349,900	55,400	177,600	215,600	99,000
Cumulative Permanent Reductions					403,400

Core Funds Budget	FY21 Year End			FY22 Year End			FY23 Year End			FY24 Year End		
Fund	Sources	Uses	Balance									
FD001 General Fund	4,483,999	4,922,006	(438,007)	4,968,578	5,404,209	(435,630)	5,098,125	6,021,438	(923,313)	5,104,563	5,875,607	(771,044)
FD076 Indirect Cost Recovery	59,843	33,678	26,165	59,392	34,822	24,570	46,976	4,648	42,328	44,431	120,056	(75,625)
FD080 Admin Fee and Interest	1,209,027	1,101,283	107,744	982,628	1,073,140	(90,512)	1,448,932	1,298,640	150,292	1,495,037	1,485,374	9,663
Core Funds Subtotal	5,752,869	6,056,967	(304,098)	6,010,599	6,512,171	(501,572)	6,594,033	7,324,725	(730,693)	6,644,031	7,481,036	(837,005)
FD030 Printing	-	39	(39)	-	-	-	-	-	-	-	-	-
FD049 Donated Funds	-	-	-	150	7	143	-	-	-	-	-	-
FD062 Other Enterprises Accounts	93,259	101,289	(8,030)	54,582	236,761	(182,179)	240,630	185,040	55,591	216,985	198,933	18,051
Non-Core Funds Subtotal	93,259	101,328	(8,069)	54,732	236,768	(182,036)	240,630	185,040	55,591	216,985	198,933	18,051
Grand Total	5,846,128	6,158,295	(312,167)	6,065,331	6,748,939	(683,608)	6,834,663	7,509,765	(675,102)	6,861,016	7,679,969	(818,954)

Source: Workday "CR FIN Sources and Uses Summary" Report (includes spendable gifts and cost share grant activity)

Core Funds Carryforward & Non-Core Funds Retained Earnings				
Fund	FY22	FY23	FY24	FY25
FD001 General Fund	(2,042,410)	(2,478,040)	(3,401,353)	(4,172,397)
FD076 Indirect Cost Recovery	4,748	29,319	71,647	(3,978)
FD080 Admin Fee and Interest	288,459	197,947	348,239	357,902
Core Funds Subtotal	(1,749,203)	(2,250,775)	(2,981,467)	(3,818,472)
FD030 Printing	(39)	(39)	(39)	(39)
FD049 Donated Funds	(102)	41	41	41
FD062 Other Enterprises Accounts	67,866	(114,313)	(58,723)	(40,671)
Non-Core Funds Subtotal	67,725	(114,311)	(58,721)	(40,669)
Grand Total	(1,681,478)	(2,365,086)	(3,040,188)	(3,859,142)

Unit Narrative Available for FY26

Credit Hours by Campus - Graduate and Undergraduate				
Campus	AY21-Fall	AY22-Fall	AY23-Fall	AY24-Fall
Pullman				
Vancouver				
Global				
Tri-Cities				
Everett				
Spokane				
Grand Total	-	-	-	-

Source: OBIEE "Courses" Dashboard

State Appropriations

State Appropriations

Funding from the State of Washington is the largest revenue source for Washington State University. State support totals \$349.4 million for FY25. This is 26% of the total \$1.3 billion budget but reaches 52% 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 FY25, the total proviso are \$116.8 million.

Washington State University State Operating Appropriations

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Appropriations (in thousands)	203,533	229,549	238,211	251,147	267,147	276,744	283,921	304,133	328,591	342,341
\$ Change from Prior Year		26,016	8,662	12,936	16,000	9,597	7,177	20,212	24,458	13,750
% Change from Prior Year		12.78%	3.77%	5.43%	6.37%	3.59%	2.59%	7.12%	8.04%	4.18%

Source: Legislative Evaluation and Accountability Program (LEAP) Committee. *Historical Tuition Revenues, Enrollments, & Operating Funds.*

<https://fiscal.wa.gov/Analysis/HigherEducationHistoryCurrent.xlsx>

State Funded Proviso Funding - FY25 Appropriations*Proviso Title

NE WA Wolf-Livestock Grant Program	150,000	Everett Campus Compensation Funding	33,000
Diversity in clinical trials 2SHB 1745	49,000	Pharmacy Behavioral Health	327,000
Alternative jet fuel ESSB 5447	70,000	Institution Compensation Costs	3,526,000
Rural Economic Development	90,000	Science in the Service of Washington	608,000
Children's Mental Health	376,000	Green Stormwater Infrastructure	188,000
Aviation Administration Grant	500,000	Community Solar Projects	568,000
College Affordability	36,296,000	Phase 1A Tech Pool (One Washington)	339,000
Spokane Medical School	7,000,000	Establish B.S. in cybersecurity operations	4,977,500
Honey Bee Biology Research Position	135,000	Increase nursing salaries at institutions	2,056,000
Organic Agriculture Degree	580,000	Nursing program equipment	1,955,000
Elk Hoof Disease	585,000	B.S. public health degree at	238,000
Bremerton Electrical Engineering	630,000	Residential energy code	1,260,500
Software Engineering/Data Analysis	1,370,000	Tri-Cities campus bachelor/master	250,000
Renewable Energy/Tax Incentives	1,154,000	Postsecondary student needs 2SHB 1559	798,000
JCDREAM	500,000	Wind turbine blades SB 5287	217,000
Jail Modernization-Initial Report of	215,000	Native American Scholarship Program	62,500
Carbon Allowance Purchases	2,573,000	Civil Affairs Journalism Fellowships	850,000
Statewide Broadband Coordinator	190,000	Complex Social Interactions Lab	1,212,500
Municipal Water Conservation Report	298,000	Spokane Medical School	176,500
Compensation Support	2,000,000	Commercial Driver Shortage Study	11,400,000
Tourism Dependent Municipalities	135,000	Turf grass resilience research	347,500
2SHB2112 (Higher Ed. Opioid	232,000	Soil Health Initiative/LTARE	1,038,000
Veteran Mental Health Counselor	42,000	Institute for Northwest Energy Futures	3,860,500
William D. Ruckelshaus Center	600,000	Clean energy siting 2SHB 1216	300,000

Source: 2023-25 Expenditure Authority Schedule after 2024 Supplemental Budget

*Highlighted values represent provisos with biennial expenditure 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 \$244,104,000, which is 19% of the total \$1.3 billion budget. For the Core Funds budget, student tuition and fees account for 36.4% 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 Federal Bureau of Labor Statistics. The Regents may set rates for all other categories of students without 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 are presented to the Board of Regents in the Fall. This accelerated timeline allows WSU to publish tuition rates sooner and more efficiently package student financial aid.

WSU increased tuition by 3% for FY25, the maximum percent tuition increase allowable by state law.

WSU Tuition Rates for 2024-25 ^{1, 14}

Semester Amounts	2024-25					Other Mandatory Fees 2024-25 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		Safety & Transportation Fee ¹²	
	Building	Operating	Student Union ⁷	Transportation Fee ¹²															
RESIDENT - Undergraduate Pullman	325.00	5,327.50	5,652.50	298.00	5,950.50	175.00	244.00	37.88	25.00	130.00	20.00	103.00	5.00	5.00	-	-			
RESIDENT - Undergraduate Spokane	325.00	5,327.50	5,652.50	291.00	5,943.50	-	105.00	-	-	-	-	-	-	-	-	-			
RESIDENT - Undergraduate Tri-Cities	325.00	5,327.50	5,652.50	263.00	5,915.50	-	-	-	-	-	-	-	-	-	-	150.00	65.00		
RESIDENT - Undergraduate Vancouver	325.00	5,327.50	5,652.50	296.00	5,948.50	-	-	-	-	-	20.00	-	-	-	-	-	-		
RESIDENT - Undergraduate Everett	325.00	5,327.50	5,652.50	274.00	5,926.50	-	-	-	-	-	-	-	-	-	-	-	-		
RESIDENT - Undergraduate Global	325.00	5,327.50	5,652.50	186.50	5,839.00	-	-	-	-	-	-	-	-	-	-	-	-		
RESIDENT - Graduate Pullman ⁸	194.50	6,333.00	6,527.50	298.00	6,825.50	175.00	244.00	37.88	-	130.00	-	-	-	5.00	5.00	-	-		
RESIDENT - Graduate Athletic Training Prgm Pullman	194.50	6,342.50	6,537.00	298.00	6,835.00	175.00	244.00	37.88	-	130.00	-	-	-	5.00	5.00	-	-		
RESIDENT - Graduate Spokane ⁸	194.50	6,333.00	6,527.50	291.00	6,818.50	-	105.00	-	-	-	-	-	-	-	-	-	-		
RESIDENT - Graduate Tri-Cities ⁸	194.50	6,333.00	6,527.50	263.00	6,790.50	-	-	-	-	-	-	-	-	-	-	150.00	65.00		
RESIDENT - Graduate Vancouver ⁸	194.50	6,333.00	6,527.50	296.00	6,823.50	-	-	-	-	-	20.00	-	-	-	-	-	-		
RESIDENT - Graduate Everett	194.50	6,333.00	6,527.50	274.00	6,801.50	-	-	-	-	-	-	-	-	-	-	-	-		
RESIDENT - Graduate Global	194.50	6,333.00	6,527.50	186.50	6,714.00	-	-	-	-	-	-	-	-	-	-	-	-		
RESIDENT - ESF College of Medicine Spokane	625.50	20,433.50	21,059.00	291.00	21,350.00	-	105.00	-	-	-	-	-	-	-	-	-	-		
RESIDENT - Graduate Nursing Spokane	265.50	8,610.50	8,876.00	291.00	9,167.00	-	105.00	-	-	-	-	-	-	-	-	-	-		
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	11,525.00	11,880.50	291.00	12,171.50	-	105.00	-	-	-	-	-	-	-	-	-	-		
RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	355.50	11,525.00	11,880.50	263.00	12,143.50	-	-	-	-	-	-	-	-	-	-	150.00	65.00		
RESIDENT - Professional Doctor of Nurse Practice Vancouver	355.50	11,525.00	11,880.50	296.00	12,176.50	-	-	-	-	-	20.00	-	-	-	-	-	-		
RESIDENT - PharmD Spokane	372.50	12,066.50	12,439.00	291.00	12,730.00	-	105.00	-	-	-	-	-	-	-	-	-	-		
RESIDENT - DVM Pullman	623.50	12,763.50	13,387.00	298.00	13,685.00	175.00	244.00	37.88	-	130.00	-	-	-	5.00	-	-	-		
RESIDENT - DVM Pullman 4th year ¹³	893.50	18,294.50	19,188.00	298.00	19,486.00	175.00	244.00	37.88	-	130.00	-	-	-	5.00	-	-	-		
NON-RESIDENT - Undergraduate Pullman	625.00	13,307.00	13,932.00	298.00	14,230.00	175.00	244.00	37.88	25.00	130.00	20.00	103.00	5.00	5.00	-	-	-		
NON-RESIDENT - Undergraduate Spokane	625.00	13,307.00	13,932.00	291.00	14,223.00	-	105.00	-	-	-	-	-	-	-	-	-	-		
NON-RESIDENT - Undergraduate Tri-Cities	625.00	13,307.00	13,932.00	263.00	14,195.00	-	-	-	-	-	-	-	-	-	-	150.00	65.00		
NON-RESIDENT - Undergraduate Vancouver	625.00	13,307.00	13,932.00	296.00	14,228.00	-	-	-	-	-	20.00	-	-	-	-	-	-		
NON-RESIDENT - Undergraduate Everett	625.00	13,307.00	13,932.00	274.00	14,206.00	-	-	-	-	-	-	-	-	-	-	-	-		
NON-RESIDENT - Undergraduate Global	313.00	6,011.00	6,324.00	186.50	6,510.50	-	-	-	-	-	-	-	-	-	-	-	-		
NON-RESIDENT - Graduate Pullman ⁸	501.50	13,837.00	14,338.50	298.00	14,636.50	175.00	244.00	37.88	-	130.00	-	-	-	5.00	5.00	-	-		
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	463.50	12,789.50	13,253.00	298.00	13,551.00	175.00	244.00	37.88	-	130.00	-	-	-	5.00	5.00	-	-		
NON-RESIDENT - Graduate Spokane ⁸	501.50	13,837.00	14,338.50	291.00	14,629.50	-	105.00	-	-	-	-	-	-	-	-	-	-		
NON-RESIDENT - Graduate Tri-Cities ⁸	501.50	13,837.00	14,338.50	263.00	14,601.50	-	-	-	-	-	-	-	-	-	-	150.00	65.00		
NON-RESIDENT - Graduate Vancouver ⁸	501.50	13,837.00	14,338.50	296.00	14,634.50	-	-	-	-	-	20.00	-	-	-	-	-	-		
NON-RESIDENT - Graduate Everett	501.50	13,837.00	14,338.50	274.00	14,612.50	-	-	-	-	-	-	-	-	-	-	-	-		
NON-RESIDENT - Graduate Global	194.50	6,333.00	6,527.50	186.50	6,714.00	-	-	-	-	-	-	-	-	-	-	-	-		
NON-RESIDENT - Graduate Nursing Spokane	581.00	16,031.00	16,612.00	291.00	16,903.00	-	105.00	-	-	-	-	-	-	-	-	-	-		
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	-	105.00	-	-	-	-	-	-	-	-	-	-		
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	-	105.00	-	-	-	-	-	-	-	-	-	-		
NON-RESIDENT - DVM Pullman	874.00	30,315.00	31,189.00	298.00	31,487.00	175.00	244.00	37.88	-	130.00	-	-	-	5.00	-	-	-		
NON-RESIDENT - DVM Pullman 4th Year ¹³	1,144.00	35,846.00	36,990.00	298.00	37,288.00	175.00	244.00	37.88	-	130.00	-	-	-	5.00	-	-	-		

WSU Tuition Rates for 2024-25 ^{1, 14}

Annual Amounts	2024-25					Other Mandatory Fees 2024-25 ¹¹										
	Tuition															
	Building	Operating	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	650.00	10,655.00	11,305.00	596.00	11,901.00	350.00	488.00	75.76	50.00	260.00	40.00	206.00	10.00	10.00	-	-
RESIDENT - Undergraduate Spokane	650.00	10,655.00	11,305.00	582.00	11,887.00	-	210.00	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Tri-Cities	650.00	10,655.00	11,305.00	526.00	11,831.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Undergraduate Vancouver	650.00	10,655.00	11,305.00	592.00	11,897.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - Undergraduate Everett	650.00	10,655.00	11,305.00	548.00	11,853.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Global	650.00	10,655.00	11,305.00	373.00	11,678.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Pullman	389.00	12,666.00	13,055.00	596.00	13,651.00	350.00	488.00	75.76	-	260.00	-	-	10.00	10.00	-	-
RESIDENT - Graduate Athletic Training Prgm Pullman	389.00	12,685.00	13,074.00	596.00	13,670.00	350.00	488.00	75.76	-	260.00	-	-	10.00	10.00	-	-
RESIDENT - Graduate Spokane	389.00	12,666.00	13,055.00	582.00	13,637.00	-	210.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Tri-Cities	389.00	12,666.00	13,055.00	526.00	13,581.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Graduate Vancouver	389.00	12,666.00	13,055.00	592.00	13,647.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - Graduate Everett	389.00	12,666.00	13,055.00	548.00	13,603.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Global	389.00	12,666.00	13,055.00	373.00	13,428.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - ESF College of Medicine Spokane	1,251.00	40,867.00	42,118.00	582.00	42,700.00	-	210.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Spokane	531.00	17,221.00	17,752.00	582.00	18,334.00	-	210.00	-	-	-	-	-	-	-	-	-
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	23,050.00	23,761.00	582.00	24,343.00	-	210.00	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	711.00	23,050.00	23,761.00	526.00	24,287.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Professional Doctor of Nurse Practice Vancouver	711.00	23,050.00	23,761.00	592.00	24,353.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - PharmD Spokane	745.00	24,133.00	24,878.00	582.00	25,460.00	-	210.00	-	-	-	-	-	-	-	-	-
RESIDENT - DVM Pullman	1,247.00	25,527.00	26,774.00	596.00	27,370.00	350.00	488.00	75.76	-	260.00	-	-	10.00	-	-	-
RESIDENT - DVM Pullman 4th year ¹³	1,787.00	36,589.00	38,376.00	596.00	38,972.00	350.00	488.00	75.76	-	260.00	-	-	10.00	-	-	-
NON-RESIDENT - Undergraduate Pullman	1,250.00	26,614.00	27,864.00	596.00	28,460.00	350.00	488.00	75.76	50.00	260.00	40.00	206.00	10.00	10.00	-	-
NON-RESIDENT - Undergraduate Spokane	1,250.00	26,614.00	27,864.00	582.00	28,446.00	-	210.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Tri-Cities	1,250.00	26,614.00	27,864.00	526.00	28,390.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Undergraduate Vancouver	1,250.00	26,614.00	27,864.00	592.00	28,456.00	-	-	-	-	-	40.00	-	-	-	-	-
NON-RESIDENT - Undergraduate Everett	1,250.00	26,614.00	27,864.00	548.00	28,412.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Global	626.00	12,022.00	12,648.00	373.00	13,021.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Pullman	1,003.00	27,674.00	28,677.00	596.00	29,273.00	350.00	488.00	75.76	-	260.00	-	-	10.00	10.00	-	-
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	927.00	25,579.00	26,506.00	596.00	27,102.00	350.00	488.00	75.76	-	260.00	-	-	10.00	10.00	-	-
NON-RESIDENT - Graduate Spokane	1,003.00	27,674.00	28,677.00	582.00	29,259.00	-	210.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Tri-Cities	1,003.00	27,674.00	28,677.00	526.00	29,203.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Graduate Vancouver	1,003.00	27,674.00	28,677.00	592.00	29,269.00	-	-	-	-	-	40.00	-	-	-	-	-
NON-RESIDENT - Graduate Everett	1,003.00	27,674.00	28,677.00	548.00	29,225.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Global	389.00	12,666.00	13,055.00	373.00	13,428.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Spokane	1,162.00	32,062.00	33,224.00	582.00	33,806.00	-	210.00	-	-	-	-	-	-	-	-	-
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 Spok	1,372.00	37,860.00	39,232.00	582.00	39,814.00	-	210.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Tri-Cit	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 Vancou	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	-	210.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman	1,748.00	60,630.00	62,378.00	596.00	62,974.00	350.00	488.00	75.76	-	260.00	-	-	10.00	-	-	-
NON-RESIDENT - DVM Pullman 4th Year ¹³	2,288.00	71,692.00	73,980.00	596.00	74,576.00	350.00	488.00	75.76	-	260.00	-	-	10.00	-	-	-

WSU Tuition Rates for 2024-25 ^{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 for 2023-24 ^{1, 14}

Semester Amounts	2023-24					Other Mandatory Fees 2023-24 ¹¹										
	Building	Operating	Tuition Bldg+Oper	S&A ²	Total	SRC ³	Health	Transit	Stadium	CUB ⁴	Technology ^{5, 1}	Chinook ⁶	Media Fee ¹⁰	Food Pantry ¹⁵	Student Union ⁷	Safety & Transportation Fee ¹²
RESIDENT - Undergraduate Pullman	315.50	5,172.50	5,488.00	289.50	5,777.50	168.00	244.00	36.08	25.00	120.00	20.00	98.00	5.00	5.00	-	-
RESIDENT - Undergraduate Spokane	315.50	5,172.50	5,488.00	291.00	5,779.00	-	100.00	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Tri-Cities	315.50	5,172.50	5,488.00	263.00	5,751.00	-	-	-	-	-	-	-	-	-	150.00	65.00
RESIDENT - Undergraduate Vancouver	315.50	5,172.50	5,488.00	290.50	5,778.50	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - Undergraduate Everett	315.50	5,172.50	5,488.00	263.50	5,751.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Global	315.50	5,172.50	5,488.00	186.50	5,674.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Pullman ⁸	189.00	6,148.50	6,337.50	289.50	6,627.00	168.00	244.00	36.08	-	120.00	-	-	5.00	-	-	-
RESIDENT - Graduate Athletic Training Prgm Pullman	194.50	6,342.50	6,537.00	289.50	6,826.50	168.00	244.00	36.08	-	120.00	-	-	5.00	-	-	-
RESIDENT - Graduate Spokane ⁸	189.00	6,148.50	6,337.50	291.00	6,628.50	-	100.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Tri-Cities ⁸	189.00	6,148.50	6,337.50	263.00	6,600.50	-	-	-	-	-	-	-	-	-	150.00	65.00
RESIDENT - Graduate Vancouver ⁸	189.00	6,148.50	6,337.50	290.50	6,628.00	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - Graduate Everett	189.00	6,148.50	6,337.50	263.50	6,601.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Global	189.00	6,148.50	6,337.50	186.50	6,524.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - ESF College of Medicine Spokane	607.50	19,838.00	20,445.50	291.00	20,736.50	-	100.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Spokane	265.50	8,610.50	8,876.00	291.00	9,167.00	-	100.00	-	-	-	-	-	-	-	-	-
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	290.50	9,166.50	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Spokane	355.50	11,524.50	11,880.00	291.00	12,171.00	-	100.00	-	-	-	-	-	-	-	-	-
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	290.50	12,170.50	-	-	-	-	-	20.00	-	-	-	-	-
RESIDENT - PharmD Spokane	372.50	12,066.50	12,439.00	291.00	12,730.00	-	100.00	-	-	-	-	-	-	-	-	-
RESIDENT - DVM Pullman	623.50	12,763.50	13,387.00	289.50	13,676.50	168.00	244.00	36.08	-	120.00	-	-	5.00	-	-	-
RESIDENT - DVM Pullman 4th year ¹³	893.50	18,294.50	19,188.00	289.50	19,477.50	168.00	244.00	36.08	-	120.00	-	-	5.00	-	-	-
NON-RESIDENT - Undergraduate Pullman	607.00	12,919.00	13,526.00	289.50	13,815.50	168.00	244.00	36.08	25.00	120.00	20.00	98.00	5.00	5.00	-	-
NON-RESIDENT - Undergraduate Spokane	607.00	12,919.00	13,526.00	291.00	13,817.00	-	100.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Tri-Cities	607.00	12,919.00	13,526.00	263.00	13,789.00	-	-	-	-	-	-	-	-	-	150.00	65.00
NON-RESIDENT - Undergraduate Vancouver	607.00	12,919.00	13,526.00	290.50	13,816.50	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - Undergraduate Everett	607.00	12,919.00	13,526.00	263.50	13,789.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Global	304.00	5,836.00	6,140.00	186.50	6,326.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Pullman ⁸	487.00	13,434.00	13,921.00	289.50	14,210.50	168.00	244.00	36.08	-	120.00	-	-	5.00	-	-	-
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	483.50	12,789.50	13,253.00	289.50	13,542.50	168.00	244.00	36.08	-	120.00	-	-	5.00	-	-	-
NON-RESIDENT - Graduate Spokane ⁸	487.00	13,434.00	13,921.00	291.00	14,212.00	-	100.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Tri-Cities ⁸	487.00	13,434.00	13,921.00	263.00	14,184.00	-	-	-	-	-	-	-	-	-	150.00	65.00
NON-RESIDENT - Graduate Vancouver ⁸	487.00	13,434.00	13,921.00	290.50	14,211.50	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - Graduate Everett	487.00	13,434.00	13,921.00	263.50	14,184.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Global	189.00	6,148.50	6,337.50	186.50	6,524.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Spokane	581.00	16,031.00	16,612.00	291.00	16,903.00	-	100.00	-	-	-	-	-	-	-	-	-
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	290.50	16,902.50	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Spok	686.00	18,930.00	19,616.00	291.00	19,907.00	-	100.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Tri-C	686.00	18,930.00	19,616.00	263.00	19,879.00	-	-	-	-	-	-	-	-	-	150.00	65.00
NON-RESIDENT - Professional Doctor of Nurse Practice Vanc	686.00	18,930.00	19,616.00	290.50	19,906.50	-	-	-	-	-	20.00	-	-	-	-	-
NON-RESIDENT - PharmD Spokane	527.50	14,524.50	15,052.00	291.00	15,343.00	-	100.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman	874.00	30,315.00	31,189.00	289.50	31,478.50	168.00	244.00	36.08	-	120.00	-	-	5.00	-	-	-
NON-RESIDENT - DVM Pullman 4th Year ¹³	1,144.00	35,846.00	36,990.00	289.50	37,279.50	168.00	244.00	36.08	-	120.00	-	-	5.00	-	-	-

WSU Tuition Rates for 2023-24 ^{1, 14}

Annual Amounts	2023-24					Other Mandatory Fees 2023-24 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	631.00	10,345.00	10,976.00	579.00	11,555.00	336.00	488.00	72.17	50.00	240.00	40.00	196.00	10.00	10.00	-	-
RESIDENT - Undergraduate Spokane	631.00	10,345.00	10,976.00	582.00	11,558.00	-	200.00	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Tri-Cities	631.00	10,345.00	10,976.00	526.00	11,502.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Undergraduate Vancouver	631.00	10,345.00	10,976.00	581.00	11,557.00	-	-	-	-	-	40.00	-	-	-	-	-
RESIDENT - Undergraduate Everett	631.00	10,345.00	10,976.00	527.00	11,503.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Global	631.00	10,345.00	10,976.00	373.00	11,349.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Pullman ⁸	378.00	12,297.00	12,675.00	579.00	13,254.00	336.00	488.00	72.17	-	240.00	-	-	10.00	-	-	-
RESIDENT - Graduate Athletic Training Prgm Pullman	389.00	12,685.00	13,074.00	579.00	13,653.00	336.00	488.00	72.17	-	240.00	-	-	10.00	-	-	-
RESIDENT - Graduate Spokane ⁸	378.00	12,297.00	12,675.00	582.00	13,257.00	-	200.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Tri-Cities ⁸	378.00	12,297.00	12,675.00	526.00	13,201.00	-	-	-	-	-	-	-	-	-	300.00	130.00
RESIDENT - Graduate Vancouver ⁸	378.00	12,297.00	12,675.00	581.00	13,256.00	-	-	-	-	40.00	-	-	-	-	-	-
RESIDENT - Graduate Everett	378.00	12,297.00	12,675.00	527.00	13,202.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Global	378.00	12,297.00	12,675.00	373.00	13,048.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - ESF College of Medicine Spokane	1,215.00	39,676.00	40,891.00	582.00	41,473.00	-	200.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Spokane	531.00	17,221.00	17,752.00	582.00	18,334.00	-	200.00	-	-	-	-	-	-	-	-	-
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	581.00	18,333.00	-	-	-	-	40.00	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Spokane	711.00	23,049.00	23,760.00	582.00	24,342.00	-	200.00	-	-	-	-	-	-	-	-	-
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	581.00	24,341.00	-	-	-	-	40.00	-	-	-	-	-	-
RESIDENT - PharmD Spokane	745.00	24,133.00	24,878.00	582.00	25,460.00	-	200.00	-	-	-	-	-	-	-	-	-
RESIDENT - DVM Pullman	1,247.00	25,527.00	26,774.00	579.00	27,353.00	336.00	488.00	72.17	-	240.00	-	-	10.00	-	-	-
RESIDENT - DVM Pullman 4th year ¹³	1,787.00	36,589.00	38,376.00	579.00	38,955.00	336.00	488.00	72.17	-	240.00	-	-	10.00	-	-	-
NON-RESIDENT - Undergraduate Pullman	1,214.00	25,838.00	27,052.00	579.00	27,631.00	336.00	488.00	72.17	50.00	240.00	40.00	196.00	10.00	10.00	-	-
NON-RESIDENT - Undergraduate Spokane	1,214.00	25,838.00	27,052.00	582.00	27,634.00	-	200.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Tri-Cities	1,214.00	25,838.00	27,052.00	526.00	27,578.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Undergraduate Vancouver	1,214.00	25,838.00	27,052.00	581.00	27,633.00	-	-	-	-	40.00	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Everett	1,214.00	25,838.00	27,052.00	527.00	27,579.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Global	608.00	11,672.00	12,280.00	373.00	12,653.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Pullman ⁸	974.00	26,868.00	27,842.00	579.00	28,421.00	336.00	488.00	72.17	-	240.00	-	-	10.00	-	-	-
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	927.00	25,579.00	26,506.00	579.00	27,085.00	336.00	488.00	72.17	-	240.00	-	-	10.00	-	-	-
NON-RESIDENT - Graduate Spokane ⁸	974.00	26,868.00	27,842.00	582.00	28,424.00	-	200.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Tri-Cities ⁸	974.00	26,868.00	27,842.00	526.00	28,368.00	-	-	-	-	-	-	-	-	-	300.00	130.00
NON-RESIDENT - Graduate Vancouver ⁸	974.00	26,868.00	27,842.00	581.00	28,423.00	-	-	-	-	40.00	-	-	-	-	-	-
NON-RESIDENT - Graduate Everett	974.00	26,868.00	27,842.00	527.00	28,369.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Global	378.00	12,297.00	12,675.00	373.00	13,048.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Spokane	1,162.00	32,062.00	33,224.00	582.00	33,806.00	-	200.00	-	-	-	-	-	-	-	-	-
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	581.00	33,805.00	-	-	-	-	40.00	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Spokane	1,372.00	37,860.00	39,232.00	582.00	39,814.00	-	200.00	-	-	-	-	-	-	-	-	-
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	581.00	39,813.00	-	-	-	-	40.00	-	-	-	-	-	-
NON-RESIDENT - PharmD Spokane	1,055.00	29,049.00	30,104.00	582.00	30,686.00	-	200.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman	1,748.00	60,630.00	62,378.00	579.00	62,957.00	336.00	488.00	72.17	-	240.00	-	-	10.00	-	-	-
NON-RESIDENT - DVM Pullman 4th Year ¹³	2,288.00	71,692.00	73,980.00	579.00	74,559.00	336.00	488.00	72.17	-	240.00	-	-	10.00	-	-	-

WSU Tuition Rates for 2023-24 ^{1, 14}

¹ For complete estimates of the cost of attendance, please see the Student Financial Services webs <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.

WSU Tuition Rates - Incremental Change from 2023-24 to 2024-25 ^{1,14}

Semester 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 ^{5,1}	Chinook ⁶	Media Fee ¹⁰	Food Pantry ¹⁵	Student Union ⁷	Safety & Transportation Fee ¹²
RESIDENT - Undergraduate Pullman	9.50	155.00	164.50	8.50	173.00	7.00	-	1.80	-	10.00	-	5.00	-	-	-	-
RESIDENT - Undergraduate Spokane	9.50	155.00	164.50	-	164.50	-	5.00	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Tri-Cities	9.50	155.00	164.50	-	164.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Vancouver	9.50	155.00	164.50	5.50	170.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Everett	9.50	155.00	164.50	10.50	175.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Global	9.50	155.00	164.50	-	164.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Pullman ⁸	5.50	184.50	190.00	8.50	198.50	7.00	-	1.80	-	10.00	-	-	-	5.00	-	-
RESIDENT - Graduate Athletic Training Prgm Pullman	-	-	-	8.50	8.50	7.00	-	1.80	-	10.00	-	-	-	5.00	-	-
RESIDENT - Graduate Spokane ⁸	5.50	184.50	190.00	-	190.00	-	5.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Tri-Cities ⁸	5.50	184.50	190.00	-	190.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Vancouver ⁸	5.50	184.50	190.00	5.50	195.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Everett	5.50	184.50	190.00	10.50	200.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Global	5.50	184.50	190.00	-	190.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - ESF College of Medicine Spokane	18.00	595.50	613.50	-	613.50	-	5.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Spokane	-	-	-	-	-	-	5.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Tri-Cities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Vancouver	-	-	-	5.50	5.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Spokane	-	0.50	0.50	-	0.50	-	5.00	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	-	0.50	0.50	-	0.50	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Vancouver	-	0.50	0.50	5.50	6.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - PharmD Spokane	-	-	-	-	-	-	5.00	-	-	-	-	-	-	-	-	-
RESIDENT - DVM Pullman	-	-	-	8.50	8.50	7.00	-	1.80	-	10.00	-	-	-	-	-	-
RESIDENT - DVM Pullman 4th year ¹³	-	-	-	8.50	8.50	7.00	-	1.80	-	10.00	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Pullman	18.00	388.00	406.00	8.50	414.50	7.00	-	1.80	-	10.00	-	5.00	-	-	-	-
NON-RESIDENT - Undergraduate Spokane	18.00	388.00	406.00	-	406.00	-	5.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Tri-Cities	18.00	388.00	406.00	-	406.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Vancouver	18.00	388.00	406.00	5.50	411.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Everett	18.00	388.00	406.00	10.50	416.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Global	9.00	175.00	184.00	-	184.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Pullman ⁸	14.50	403.00	417.50	8.50	426.00	7.00	-	1.80	-	10.00	-	-	-	5.00	-	-
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	-	-	-	8.50	8.50	7.00	-	1.80	-	10.00	-	-	-	5.00	-	-
NON-RESIDENT - Graduate Spokane ⁸	14.50	403.00	417.50	-	417.50	-	5.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Tri-Cities ⁸	14.50	403.00	417.50	-	417.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Vancouver ⁸	14.50	403.00	417.50	5.50	423.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Everett	14.50	403.00	417.50	10.50	428.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Global	5.50	184.50	190.00	-	190.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Spokane	-	-	-	-	-	-	5.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Tri-Cities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Vancouver	-	-	-	5.50	5.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Spok	-	-	-	-	-	-	5.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Tri-Cit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Vancoc	-	-	-	5.50	5.50	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - PharmD Spokane	-	-	-	-	-	-	5.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman	-	-	-	8.50	8.50	7.00	-	1.80	-	10.00	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman 4th Year ¹³	-	-	-	8.50	8.50	7.00	-	1.80	-	10.00	-	-	-	-	-	-

WSU Tuition Rates - Incremental Change from 2023-24 to 2024-25 ^{1,14}

Annual Amounts	Tuition and S&A					Other Mandatory Fees ¹¹										
	Building	Operating	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	19.00	310.00	329.00	17.00	346.00	14.00	-	3.60	-	20.00	-	10.00	-	-	-	-
RESIDENT - Undergraduate Spokane	19.00	310.00	329.00	-	329.00	-	10.00	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Tri-Cities	19.00	310.00	329.00	-	329.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Vancouver	19.00	310.00	329.00	11.00	340.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Everett	19.00	310.00	329.00	21.00	350.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Undergraduate Global	19.00	310.00	329.00	-	329.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Pullman	11.00	369.00	380.00	17.00	397.00	14.00	-	3.60	-	20.00	-	-	-	10.00	-	-
RESIDENT - Graduate Athletic Training Prgm Pullman	-	-	-	17.00	17.00	14.00	-	3.60	-	20.00	-	-	-	10.00	-	-
RESIDENT - Graduate Spokane	11.00	369.00	380.00	-	380.00	-	10.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Tri-Cities	11.00	369.00	380.00	-	380.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Vancouver	11.00	369.00	380.00	11.00	391.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Everett	11.00	369.00	380.00	21.00	401.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Global	11.00	369.00	380.00	-	380.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - ESF College of Medicine Spokane	36.00	1,191.00	1,227.00	-	1,227.00	-	10.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Spokane	-	-	-	-	-	-	10.00	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Tri-Cities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Graduate Nursing Vancouver	-	-	-	11.00	11.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Spokane	-	1.00	1.00	-	1.00	-	10.00	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	-	1.00	1.00	-	1.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - Professional Doctor of Nurse Practice Vancouver	-	1.00	1.00	11.00	12.00	-	-	-	-	-	-	-	-	-	-	-
RESIDENT - PharmD Spokane	-	-	-	-	-	-	10.00	-	-	-	-	-	-	-	-	-
RESIDENT - DVM Pullman	-	-	-	17.00	17.00	14.00	-	3.60	-	20.00	-	-	-	-	-	-
RESIDENT - DVM Pullman 4th year ¹³	-	-	-	17.00	17.00	14.00	-	3.60	-	20.00	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Pullman	36.00	776.00	812.00	17.00	829.00	14.00	-	3.60	-	20.00	-	10.00	-	-	-	-
NON-RESIDENT - Undergraduate Spokane	36.00	776.00	812.00	-	812.00	-	10.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Tri-Cities	36.00	776.00	812.00	-	812.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Vancouver	36.00	776.00	812.00	11.00	823.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Everett	36.00	776.00	812.00	21.00	833.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Undergraduate Global	18.00	350.00	368.00	-	368.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Pullman	29.00	806.00	835.00	17.00	852.00	14.00	-	3.60	-	20.00	-	-	-	10.00	-	-
NON-RESIDENT - Graduate Athletic Training Prgm Pullman	-	-	-	17.00	17.00	14.00	-	3.60	-	20.00	-	-	-	10.00	-	-
NON-RESIDENT - Graduate Spokane	29.00	806.00	835.00	-	835.00	-	10.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Tri-Cities	29.00	806.00	835.00	-	835.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Vancouver	29.00	806.00	835.00	11.00	846.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Everett	29.00	806.00	835.00	21.00	856.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Global	11.00	369.00	380.00	-	380.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Spokane	-	-	-	-	-	-	10.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Tri-Cities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Graduate Nursing Vancouver	-	-	-	11.00	11.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Spokane	-	-	-	-	-	-	10.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Tri-Cities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - Professional Doctor of Nurse Practice Vancouver	-	-	-	11.00	11.00	-	-	-	-	-	-	-	-	-	-	-
NON-RESIDENT - PharmD Spokane	-	-	-	-	-	-	10.00	-	-	-	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman	-	-	-	17.00	17.00	14.00	-	3.60	-	20.00	-	-	-	-	-	-
NON-RESIDENT - DVM Pullman 4th Year ¹³	-	-	-	17.00	17.00	14.00	-	3.60	-	20.00	-	-	-	-	-	-

WSU Tuition Rates - Incremental Change from 2023-24 to 2024-25 ^{1,14}

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

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

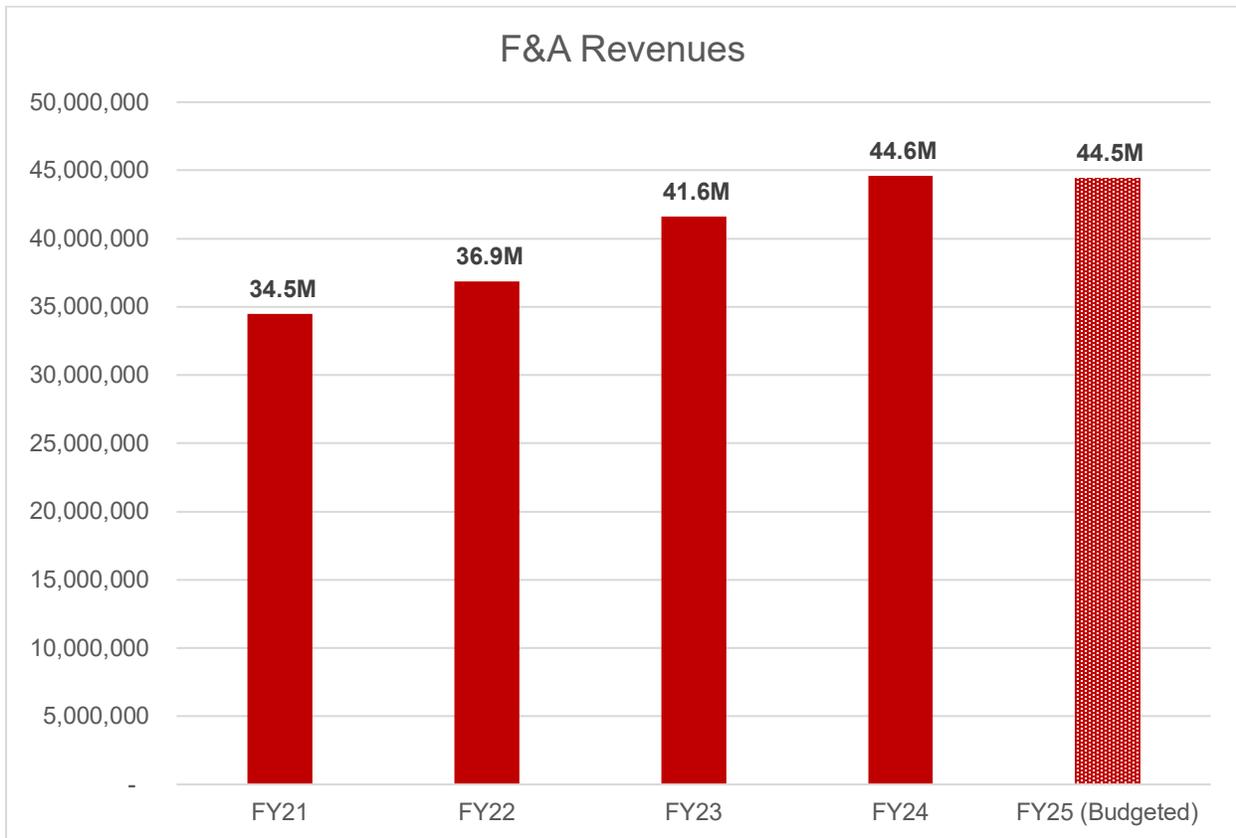
¹⁶ Professional Doctor of Nurse Practice tuition rate is effective for students entering Fall 2024 and after.

Facilities and Administrative Cost Recovery (F&A)

Facilities and Administrative Cost Recovery Funds (F&A)

F&A cost recovery is an important source of core funding for the University. These funds are used to support the University's research costs associated with the administration and use of physical facilities and to support essential activities to sustain the WSU research enterprise.

[Executive Policy 02](#) – Allocating Facilities and Administrative Cost Recovery Funds guides distribution across the WSU System. The Vice President for Research, Provost and CFO meet regularly to review the revenue collected and requests for 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.*

	FY24 Actual F&A Allocations	FY25 Estimated F&A Allocations
Facilities and Administrative Cost Recovery		
College Distributions		
College of Agricultural, Human, and Natural Resource Sciences	3,059,355	Allocations based on actual F&A Collections
College of Arts and Sciences	2,190,387	
Carson College of Business	11,019	
Murrow College of Communication	118,380	
College of Education	225,870	
Voiland College of Engineering and Architecture	2,349,319	
College of Veterinary Medicine	2,462,672	
Elson S. Floyd College of Medicine	292,039	
College of Nursing	107,451	
College of Pharmacy and Pharmaceutical Sciences	695,687	
Total - College Distributions	11,512,180	11,092,000
Campus Distribution		
Spokane	4,150,894	Allocations based on actual F&A Collections
Tri-Cities	742,058	
Vancouver	789,805	
Total - Campus Distributions	5,682,757	
Office of Provost		
Provost's Office	242,262	145,000
Graduate School	850,345	813,812
Research Libraries	6,533,089	6,533,210
Total - Office of the Provost	7,625,696	7,492,022
Office of Research		
Personnel & Operations	3,733,358	4,110,789
Seed Grants & Matching	-	250,000
Vivarium Support	-	64,694
Total - Office of Research	3,733,358	4,425,483
Finance & Administration		
General Operations	1,998,595	145,733
Sponsored Program Services	1,780,168	2,039,015
Environmental Health & Safety	935,069	649,406
Faculty Lab Cleanout	-	113,000
Human Resource Services	44,431	41,371
Reserve for Future Uncollectible Revenue	-	75,000
Legacy Conversion Accumulated Uncollectible	-	791,460
Total - Finance & Administration	4,758,263	3,854,985
External Affairs & Government Relations	-	167,400
Research Facilities Support	3,969,062	4,049,062
Salaries (MSI) and Benefits Pool	-	4,030,000
Non-Recurring Research Investments	-	369,527
Reserve & Contingency	7,068,595	5,965,938
Grand Total	44,349,910	45,703,417
Recurring	42,653,418	44,450,000
One-Time	1,696,492	1,253,417
Grand Total	44,349,910	45,703,417

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 charge fees directly related to, although not necessarily equal to, 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 FY25 budget, unit summaries are provided for athletics, housing, dining, health services, and transportation.

Other auxiliary enterprises not included in this document are the Student Book Corporation (The Bookie), the Internal Medicine Program and the Sports Science Laboratory.

Additional activities are classified as Sales and Services of Educational and Other for income statement purposes. These units include the Veterinary Medicine Hospital, the Creamery, animal sciences sales and various activities within CAHNRS. As the budget document expands to include all funds these activities will be further described.

ATHLETIC REVENUE		FY25
Student Services & Activities Fee		-
Pac-12 Distribution		38.4
REVENUE ITEMS CONFERENCE/SET TLEMENT		38.4
Ticket Sales - Admissions Net of Tax		8.2
Annual Fund		6.8
Strategic Giving		1.2
Program/Concessions		0.4
Other Revenue		1.7
REVENUE ITEMS WITH PROJECTED CHANGE		18.3
Endowments		1.0
NCAA Distribution		1.6
Royalties/Advertising		4.3
Student Fees - Debt Service		0.7
Direct Institutional Support - \$\$\$		2.5
REVENUE ITEMS WITH MINIMAL CHANGE		9.9
REVENUE BEFORE OFFSETS		66.7
Sports Camp Revenue		0.4
Direct Institutional Support - GE Waivers		3.4
Indirect Institutional Support		0.5
In Kind Contributions		1.6
Bowl Revenue		1.6
REVENUE ITEMS = EXPENSE		7.4
TOTAL REVENUE		74.0

ATHLETIC EXPENSE		
Scholarships		8.7
Compensation		25.3
Debt		11.1
TOTAL ADMINISTRATION		45.1
Recruiting		1.6
Team Travel		3.7
Equipment		0.8
Game Expenses		2.6
Medical Costs		1.7
Student Athlete Meals		0.6
TOTAL SPORTS PROGRAMS		10.9
Direct Admin Expense		2.1
DIRECT ADMIN EXPENSE		2.1
Guarantee Expense		2.1
Fund Raising/Marketing		1.1
Spirit Expense		0.2
Other Expense		5.1
TOTAL OTHER EXPENSE		8.4
EXPENSE BEFORE OFFSETS		66.6
Sports Camp Expense		0.4
Scholarships - GE Waivers		3.4
Indirect Institutional Support		0.5
In Kind Contributions		1.6
Bowl Bonus		0.6
Bowl Expense		1.0
EXPENSE ITEMS = REVENUE		7.4
TOTAL EXPENSE		74.0

Net Approved Budget		-
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FY25 Athletic Budget

(as presented to BOR in April 2024)

Revenues

Revenue forecasts for FY25 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 prior year actuals, taking into consideration a shift in conference affiliation. Additionally, conference and NCAA distributions continue to be a primary revenue source, while royalties and advertising combine to be the second highest revenue category for FY25.

Expenses

To ensure a balanced budget for FY25, Athletics reduced expenses to match forecasted incoming revenues. Therefore, Athletics decreased its operating expense budget more than \$10M, decreasing from above \$85M to \$74M. These reductions focused on the necessity to maintain the highest-level student-athlete experience, while still achieving financial savings. Furthermore, reductions were made in consideration of schedule variations, market shifts, and changes to the college athletics landscape. As such, compensation, sport program expense, and external programs will each experience a decrease in available resources.

Summary

While conference realignment and 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 FY25 and presents this budget for approval based upon the latest information available.





ATHLETIC REVENUE	FY24	FY24 June BOR
Student Services & Activities Fee	0.1	0.1
Media Rights	26.8	26.8
Conference Distribution	9.7	18.0
REVENUE ITEMS CONFERENCE/SETTLEMENT	36.6	44.9
Ticket Sales - Admissions Net of Tax	7.7	7.5
Student Sports Pass	2.6	2.4
Contributions	9.3	9.5
Program/Concessions	1.1	1.3
Guarantee Revenue	0.3	0.3
Other Revenue	2.5	3.6
REVENUE ITEMS WITH PROJECTED CHANGE	23.5	24.6
Endowments and Investment Income	0.9	0.9
NCAA Distribution	1.6	1.6
Royalties/Advertising	4.2	4.3
Student Fees - Debt Service	0.7	0.7
Direct Institutional Support - \$\$\$	2.4	2.4
REVENUE ITEMS WITH MINIMAL CHANGE	9.8	9.9
REVENUE BEFORE OFFSETS	69.8	79.4
REVENUE ITEMS = EXPENSE	9.5	5.8
TOTAL REVENUE	79.4	85.2
ATHLETIC EXPENSE		
Scholarships	9.4	9.0
Compensation	30.2	30.6
Debt	9.4	10.1
TOTAL ADMINISTRATION	48.9	49.7
Recruiting	1.6	1.9
Team Travel	4.5	5.1
Equipment	0.6	0.7
Game Expenses	2.6	2.6
Medical Costs	1.4	1.6
Student Athlete Meals	1.0	1.3
TOTAL SPORTS PROGRAMS	11.7	13.2
Direct Admin Expense	2.0	3.2
Dues and Memberships	2.6	2.9
DIRECT ADMIN EXPENSE	4.6	6.1
Guarantee Expense	1.6	1.8
Fund Raising/Marketing	1.2	1.2
Spirit Groups	0.2	0.2
Other Expense	5.7	7.2
TOTAL OTHER EXPENSE	8.6	10.4
EXPENSE BEFORE OFFSETS	73.9	79.4
EXPENSE ITEMS = REVENUE	9.5	5.8
TOTAL EXPENSE	83.4	85.2
APPROVED BUDGET SHORTFALL	(4.0)	-

FY24 Athletic Budget

FY24 was last presented to the Board of Regents in June of 2024. Athletics continues to work with University Finance and Administration to complete the annual NCAA Agreed Upon Procedures and the year-end financial audit. At this time, we do not anticipate any changes to the operational bottom line from what was last presented to the Board of Regents. However, throughout the audit process, line items could fluctuate as the process progresses and as we await the final distribution from the Pac-12 Conference. Even with potential fluctuations, Athletics anticipates landing FY24 with a balanced budget, so as to not increase the internal deficit owed to the University.

In summary, FY24 athletic revenues materialized higher than budgeted, particularly the distribution from the Pac-12 Conference. However, operational expenses, including team and facility related expenses, and expenses related to conference realignment, outpaced the original budget. Fortunately, the additional revenue generated from the conference can offset the additional expense and allow for a balanced bottom line.

Athletic Budget

Washington State University							
	Actuals					Projected	Budget
	FY19	FY20	FY21	FY22	FY23	FY24	FY25
REVENUES:							
Ticket Sales	9.5	8.6	0.0	9.3	10.2	9.9	8.2
Contributions/Endowments	12.4	10.7	8.5	10.7	12.7	10.4	9.0
NCAA/Pac-12	34.2	34.7	22.5	38.7	35.9	46.3	40.0
Royalties/Advert/Sponsor	4.6	4.3	3.4	4.9	4.6	4.3	4.3
Institutional Support	0.0	0.0	0.0	0.0	2.4	2.4	2.5
Waivers/Student Fees	5.2	5.2	4.8	5.0	4.4	4.1	4.1
Other Revenue	5.8	6.6	0.8	6.4	8.9	7.7	6.0
Total Revenue	71.7	70.1	40.0	75.0	79.0	85.2	74.0
EXPENSES:							
Compensation	27.7	28.5	25.6	29.1	29.8	30.7	25.3
Scholarships	11.0	10.5	11.4	12.2	12.3	12.4	12.1
Sport Programs	11.4	10.7	7.4	13.2	16.8	14.3	10.9
Marketing/Fund Raising	1.8	1.3	1.2	1.5	2.6	1.8	1.1
Debt Payments	9.2	9.2	10.0	10.8	11.0	10.1	11.1
Direct Admin/Dues	4.7	4.6	4.6	3.6	4.6	6.1	2.1
Other Expense	10.3	12.5	4.8	12.6	13.7	9.9	11.3
Total Expenses	76.1	77.3	65.0	83.0	90.9	85.2	74.0
Net Income from Operations	(4.4)	(7.2)	(25.0)	(8.0)	(11.9)	0.0	0.0
Proceeds from Financing/Savings from Debt Refinance			35.6	10.0	0.0	0.0	0.0
Net Income After Financing	(4.6)	(7.1)	10.6	2.0	(11.9)	0.0	0.0



Outstanding General Revenue Bonds

(as of June 30, 2023)

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. 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 can be found here.

Fiscal Year	Principal	Interest	Debt Service
FY24	4,942,329	5,104,887	10,047,216
FY25	6,184,329	4,862,855	11,047,184
FY26	5,679,329	4,620,785	10,300,114
FY27	5,939,329	4,364,210	10,303,539
FY28	6,219,329	4,080,460	10,299,789
FY29	6,514,329	3,783,285	10,297,614
FY30	6,824,329	3,473,485	10,297,814
FY31-40	97,593,448	17,210,506	114,803,954
Total	139,896,754	47,500,471	187,397,225

Outstanding General Revenue Bonds	Project	Final Maturity	TIC	Athletics Share	Payment
General Revenue Refunding Bonds, 2023	Cougar Football Complex (Refunded)	4/1/2037	3.43%	19,538,325	Paid Annually by Athletics
General Revenue Bonds, 2021 (Taxable)	Operating Capital (COV-ID)	10/1/2040	2.91%	37,815,000	Paid Annually by Athletics
General Revenue Refunding Bonds, 2020A (Taxable)	Southside Martin Stadium	10/1/2038	2.62%	59,580,429	Paid Annually by Athletics
General Revenue Note, 2020	Baseball Clubhouse	4/1/2025	1.78%	1,458,000	Paid Annually by Athletics
General Revenue and Refunding Bonds, 2016	Northside Martin Stadium (Refunded)	10/1/2040	2.83%	10,340,000	Paid Annually by Athletics
General Revenue and Refunding Bonds, 2013	Cougar Football Complex (Unrefunded Portion)	10/1/2038	3.32%	11,165,000	Paid Annually by Athletics
			Total	139,896,754	



Internal Accumulated Cash Deficit



- Current Athletics Operating Cash Deficit is (\$102M) as of June 30, 2024. This excludes positive cash balances in donated funds.
- The negative cash balance began in FY12 at (\$2.25M) and has accumulated over the last 13 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.



HOUSING & RESIDENCE LIFE

	FY23 Actuals	FY24 Actuals	FY25 Projected
Revenues/Allocations			
<i>Residence Halls</i>	35,100,828	38,104,137	42,862,115
<i>Apartments</i>	9,855,271	10,163,242	10,130,157
<i>Other Receipts</i>	207,513	303,192	251,000
<i>University Support</i>	1,305,000	1,305,000	1,305,000
Total Revenues	46,468,612	49,875,571	54,548,272
Expenditures			
<i>Salaries & Benefits</i>	13,076,065	15,657,808	18,872,390
<i>Wages & Overtime</i>	1,908,284	2,018,783	2,448,705
<i>Goods & Services</i>	11,300,473	11,930,461	12,322,540
<i>Perquisites</i>	2,304,085	2,607,490	3,215,504
<i>Debt</i>	7,938,851	7,101,674	7,265,640
<i>Administrative Fee</i>	4,646,861	4,987,557	5,454,827
<i>Division Support</i>	34,829	22,050	40,000
<i>Major Repairs</i>	686,712	2,984,740	3,230,000
Total Expenditures	41,896,161	47,310,562	52,849,606
Net Income/Loss	4,572,450	2,565,009	1,698,666

Total FTE for Housing RL	298	307	311
Total Average Vacancies	53	41	29
# of Available Beds	5,302	5,302	5,314
# of Beds Filled	4,377	4,633	4,787
% of Occupancy	83%	87%	90%
# of Apartment Beds	1,841	1,841	1,841
# of Filled Beds	1,712	1,686	1,648
% of Occupancy	93%	92%	90%

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

DINING SERVICES

	FY23 Actuals	FY24 Actuals	FY25 Projected
Revenues/Allocations			
<i>Dining Revenue</i>	21,702,508	23,628,729	24,734,426
Total Revenues	21,702,508	23,628,729	24,734,426
Expenditures			
<i>Salaries & Benefits</i>	3,915,425	4,785,857	5,525,461
<i>Wages & Overtime</i>	2,528,765	2,645,061	3,041,420
<i>Cost of Goods Sold (COGS)</i>	7,257,345	7,646,485	8,407,072
<i>Goods & Services</i>	3,098,262	3,187,542	3,080,635
<i>Debt</i>	1,825,369	1,948,672	1,958,726
<i>Administrative Fee</i>	2,170,251	2,176,579	2,391,107
<i>Major Repairs</i>	161,579	1,725,478	500,000
Total Expenditures	20,956,997	24,115,674	24,904,421
Net Income/Loss	745,511	(486,945)	(169,995)

Total FTE for Dining	86	88	91
Total Average Vacancies	27	16	6

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

Housing & Dining System Rates

Housing & Dining System Residence Hall Pricing Structure Academic Year 2024-2025					
Pricing Tier	Tier 1	Tier 2	Tier 3	Tier 4	
Base Cost	\$10,794	\$9,252	\$8,532	\$7,504	
Percentage Increase	7%	6%	5%	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					
	2023-2024	2024-2025	Dollar Increase	Percent Increase	Monthly Increase
Tier 1 Room, double room, community bath	\$10,087	\$10,794	\$707	7%	\$79
Tier 1 Room, Single with private bath	11,278	12,394	1,116	9.9%	124
Tier 2 Room, Suite single with shared bath	9,817	10,852	1,035	10.5%	115
Tier 3 Room, Suite double, community bath	7,709	8,732	1,023	13.3%	114
Tier 4 Room, Double, community bath	7,146	7,504	358	5%	40

Housing & Dining System Rates Academic Year 2024-2025

Dining Plan Rates Academic Years 2023-24 and 2024-2025			
	Level 1	Level 2	Level 3
Base Cost	\$935	\$935	\$935
Residential Dining Account (RDA)	1,120	1,475	1,795
Total, Semester	2,055	2,410	2,730
Dollar Increase Per Semester	\$40	\$85	\$150
Percent Increase Per Semester	2.0%	3.7%	5.8%
Total, Academic Year, 2024-2025	4,110	4,820	5,460
Total Academic Year, 2023-2024	4,030	4,650	5,160

Housing & Dining System, Academic Year 2024-2025 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	\$ 692	\$ 588	\$ 519
Percentage Increase	3.5%	2.5%	1.5%

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	\$ 1061	\$ 1,050	\$ 966	\$ 819
Percentage Increase	2%	2%	1%	1%

Sample Apartment Rate Comparisons (Monthly)				
	2023-2024	2024-2025	Dollar Increase	Percent Increase
SSA, Tier 1, 2 Bedroom, Furnished	\$ 1,470	\$ 1,518	\$ 48	3.3%
SSA, Tier 3, 2 Bedroom, Unfurnished	1,068	1,084	16	1.5%
Fam/Grad, Tier 1, 2 Bedroom	940	972	32	3.4%
Fam/Grad, Tier 4, 3 Bedroom	811	819	8	1%

COUGAR HEALTH SERVICES

	FY23 Actuals	FY24 Actuals	FY25 Projected
Revenues/Allocations			
<i>Mandatory Fee</i>	7,813,709	7,451,473	7,312,947
<i>Medical Services</i>	3,614,824	3,640,279	3,752,665
<i>Other Receipts</i>	648,575	1,251,755	985,565
<i>Interest Income</i>	686,411	736,200	740,000
Total Revenues	12,763,519	13,079,707	12,791,177
Expenditures			
<i>Salaries & Benefits</i>	8,774,574	8,551,709	10,581,635
<i>Wages & Overtime</i>	200,148	201,387	99,103
<i>Goods & Services</i>	1,876,547	2,258,854	1,708,729
<i>Debt</i>	773,350	770,700	770,700
<i>Administrative Fee</i>	809,438	771,999	765,658
Total Expenditures	12,434,057	12,554,649	13,925,825
Net Income/Loss	329,462	525,058	(1,134,648)

Anticipated Salary Savings FY 25 **1,125,650**

Total FTE for Housing RL 58 58 59

Total Average Vacancies 14 16 9

Patient Total Per Year 12,486 12,187 11,781

Transportation Services - Pullman Campus

	FY23 Actuals	FY24 Actuals	FY25 Projected
Revenues/Allocations			
<i>Annual Permits</i>	3,446,540	3,664,949	3,360,312
<i>Short Term Parking</i>	1,791,458	1,794,958	1,856,048
<i>Enforcement</i>	999,345	992,860	1,130,364
<i>Event Parking</i>	566,911	546,123	563,704
<i>Other Income</i>	187,469	505,410	500,000
Total Revenues	6,991,723	7,504,300	7,410,428
Expenditures			
<i>Salaries, Wages, & Benefits</i>	1,571,602	1,644,066	1,691,990
<i>Goods & Services</i>	1,290,691	1,322,159	1,477,069
<i>Maintenance</i>	986,228	1,929,349	2,722,626
<i>Admin Fee</i>	554,235	531,464	638,030
<i>Debt Service</i>	698,200	697,250	0
<i>Snow Removal</i>	217,119	160,701	250,000
Total Expenditures	5,318,075	6,284,989	6,779,715
Net Income/Loss	1,673,648	1,219,311	630,713
Total FTE for Transportation	16	16	15
Total Average Vacancies	0	0	1
# of Available Spaces - Pullman	8,260	8,260	8,169
# of Annual Permits Sold	8,786	8,215	8,000

Transportation Services - Pullman Campus

Annual Permits

Zone	FY23	FY24	FY25
Orange	\$ 853.60	\$ 892.01	\$ 981.21
Green	\$ 607.20	\$ 634.52	\$ 697.98
Crimson	\$ 420.20	\$ 439.11	\$ 483.02
Yellow	\$ 360.80	\$ 377.04	\$ 414.74
Red	\$ 279.40	\$ 291.97	\$ 321.17
Gray	\$ 284.90	\$ 297.72	\$ 327.49
Blue	\$ 159.50	\$ 166.68	\$ 183.35
Commercial	\$ 1,202.30	\$ 1,256.40	\$ 1,382.04
Motorcycle	\$ 96.80	\$ 101.16	\$ 111.27

Daily Permits

Zone	FY23	FY24	FY25
Orange	\$ 13.20	\$ 13.79	\$ 15.17
Day	\$ 13.20	\$ 13.79	\$ 15.17
Green	\$ 8.80	\$ 9.20	\$ 10.12
Crimson	\$ 8.80	\$ 9.20	\$ 10.12
Yellow	\$ 5.50	\$ 5.75	\$ 6.32
Red	\$ 3.30	\$ 3.45	\$ 3.79
Gray	\$ 6.60	\$ 6.90	\$ 7.59
Blue	\$ 2.20	\$ 2.30	\$ 2.53
Commercial	\$ 22.00	\$ 22.99	\$ 25.29
Motorcycle	\$ 2.20	\$ 2.30	\$ 2.53

Hourly

Zone	FY23	FY24	FY25
Hourly **	\$ 3.00	\$ 3.50	\$ 4.00

**Maximum amount

University Development & WSU Foundation

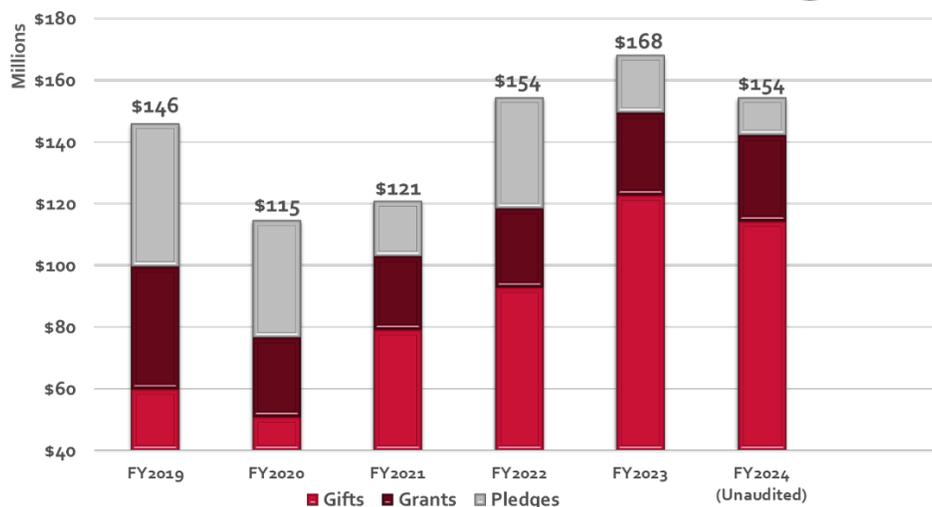
University Development & WSU Foundation

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, the 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.

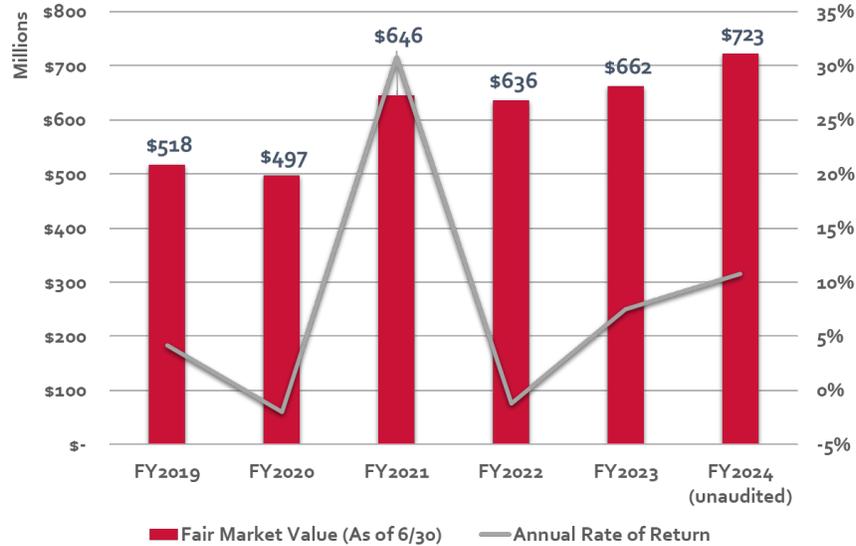
Foundation fund raising totals for FY2024 exceeded the \$150 million goal for new philanthropic activity following the record high year in 2023. Donations in that year included large capital project gifts for the Schweitzer Engineering Hall, the Taylor Indoor Sports Complex and the Champions Center.

WSU Foundation Fundraising



The Washington State University Foundation Consolidated Endowment Fund has grown by more than \$200 million in the prior five years and now exceeds \$700 million.

Endowment Performance



The WSU Foundation and the University are considering changes to the endowment distribution rate and a reinvestment of unspent distributions of 24 months or more. The overall distribution of 5.5% would remain in place, but the allocation would shift from 4% to 3.75% to the unit and from 1.5% to 1.75% to the Foundation to cover the costs of fund raising. Additionally, the Foundation seeks to reinvest funds distributed that have accumulated for 24 months or more but remain unspent. Reinvestment would grow the value of the endowment and allow the Foundation to earn a share upon redistribution. In the near term, additional expenditures are likely as units recognize the ability to deploy these funds. The Foundation will develop a process by which University units may request an exception from the reinvestment to support expected expenditures within the next 12 months. Changes to the distribution allocation and the reinvestment may be recommended by the WSU Foundation but must be approved by the WSU Board of Regents. In August and September, the Foundation and Finance & Administration are meeting with all units to review specific impacts and solicit feedback. If approved, changes would be effective for the 2026 fiscal year. Distributions from the endowment to units for FY23 and FY24 are provided below.

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

Spensible Endowment Distributions

	FY23 Total	FY24 Total
Colleges		
College of Agricultural, Human, and Natural Resource Sciences	4,999,611	5,256,586
College of Arts and Sciences	2,930,236	3,290,592
Carson College of Business	2,509,037	2,621,493
Murrow College of Communication	262,687	276,609
College of Education	512,353	559,934
Voiland College of Engineering and Architecture	2,779,477	2,970,588
College of Veterinary Medicine	2,522,944	2,667,943
Elson S. Floyd College of Medicine	143,370	175,981
College of Nursing	326,534	361,757
College of Pharmacy and Pharmaceutical Sciences	537,230	569,236
Colleges - TOTAL	17,523,478	18,750,719
Campuses		
Pullman		
Pullman Chancellor's Office	129,013	162,472
Student Affairs - Pullman	215,565	228,733
Pullman - SUBTOTAL	344,578	391,205
Everett	5,588	12,760
Global Campus	4,510	4,684
Spokane - Administrative Support Units	19,894	22,991
Tri-Cities	185,294	201,423
Vancouver	330,979	358,317
Campuses - Excluding Pullman - SUBTOTAL	546,266	600,174
Campuses -TOTAL	890,843	991,379
Academic Support		
Provosts Office	670,292	713,392
Office of Research	1,579	1,646
Libraries	159,461	171,241
Graduate School	126,328	144,345
International Programs	22,421	23,246
Enrollment Management	2,424,957	2,553,712
Academic Support - TOTAL	3,405,038	3,607,581
Administration		
Presidential Units	99,517	75,693
Office of External Affairs and Government Relations	-	-
University Development	10,034,656	10,666,761
University Marketing and Communications	16,165	17,991
Office of Strategy, Planning, and Analysis	-	-
Administration - TOTAL	10,150,338	10,760,445
Finance & Operations		
Facilities	-	1,575
Central (General Expense and Unallocated)	759,658	786,738
Finance Operations	1,332	-
Public Safety and Business Operations	-	-
Business and Financial Services	-	-
Information Technology	-	-
Human Resource Services	-	-
Finance & Operations - TOTAL	760,990	788,313
Non-Core Funds		
Cougar Athletics	895,909	953,359
Non-Core Funds Total	895,909	953,359
Spensible Endowment Distributions	33,626,597	35,851,796

NOTES
¹ - Medicine, Nursing and Pharmacy reside at the Spokane Campus. In this budget, these units are part of the College of

**Unit Fund Balances –
Carryforward &
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 policy requiring review and approval for all uses of unit fund balances is in place and there is no blanket authorization granted. Units requesting use of carryforward funds should contact the chancellor, vice president or dean to advance the reason for use. The Provost and 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.

All units are advised to review Executive Policy 01 – Budget Responsibility. Units in deficit are required to provide a viable plan for resolution of the deficit and work with administration on budget planning as well as variance analysis.

Additional information will be provided as unit balances are explicitly aligned with the University's cash. Policy work is expected to consider guidelines for accumulation and use of fund balances and to establish minimum expectations for days cash on hand and reporting requirements.

FY25 Core Funds Carryforward

Colleges

College of Agricultural, Human, and Natural Resource Sciences	28,300,211
College of Arts and Sciences	(2,095,792)
Carson College of Business	6,227,873
Murrow College of Communication	2,028,276
College of Education	4,026,254
Voiland College of Engineering and Architecture	8,065,045
Elson S. Floyd College of Medicine	(22,637,992)
College of Nursing	2,128,947
College of Pharmacy and Pharmaceutical Sciences	2,343,965
College of Veterinary Medicine	2,741,863
Colleges - Total	31,128,649

Campuses

Student Affairs	3,170,021
Chancellor's Office	816,433
Pullman - Subtotal	3,986,454
Everett	2,680,766
Global Campus	6,443,004
Tri-Cities	11,044,368
Vancouver	21,469,890
Spokane Administrative Support Units	(4,335,348)
Campuses - Total	41,289,135

Academic Support

Enrollment	2,177,324
Graduate School	4,287,597
International Programs	733,717
Libraries	2,781,532
Office of Research	(973,529)
Provosts Office	7,810,840
Academic Support - Total	16,817,482

Administration

Office of External Affairs and Government Relations	660,403
Presidential Units	1,235,296
University Development	3,178,019
University Marketing and Communications	2,158,747
Office of Strategy, Planning, and Analysis	559,614
Administration - Total	7,792,079

Finance and Operations

Central - General Expense	19,646,514
Finance Operations	8,930,375
Facilities	10,476,070
Public Safety, Business Affairs and Campus Operation	1,232,625
Business and Financial Services	3,654,177
Information Technology	2,764,899
Human Resource Services	(3,818,472)
Finance and Operations - Total	42,886,189
Grand Total	139,913,534

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

University Core Funds Budget for FY25	671,300,000
Estimated 90 Days Operating - Core Funds Budget/12 X 3 Months	167,825,000
Shortfall to achieve 90 days Core Funds Carryforward	27,911,466

Non-Core Funds currently bring working capital to more than 90 days, but must be reconciled to cash to be validated.

FY26 Budget Development Calendar

FY26 Budget Calendar

The WSU Budget Office has created a draft calendar to document the critical dates that will lead to budget development for the 2026 fiscal year. The calendar describes the state budget process, tuition and fees, compensation and benefits, financial reporting, and the technical work of the Budget Office. Once refined, the budget calendar will be available on the web and will be searchable by date and activity.

Unit budget hearings are expected in March 2025 with presentation of the budget to the Regents in May 2025. An additional round of unit-level meetings will take place in December 2024 to assess current year variance to budget, to monitor deficits, to understand strategic priorities and to communicate early budget parameters.

**Washington State University
FY26 Budget Development Timeline**

State	September 1, 2024	Recast state budget carryforward level - condense expenditures to state activities (instruction, research, public service, executive administration) for 2025-27 request
State	September 10, 2024	Submission of 25-27 Biennium Operating Request
State	September 10, 2024	Submission of 25-27 Biennium Capital Request
State	December-January	State Budget - Governor
State	January 13, 2025	2025 regular legislative session begins
State	March X, 2025	Planning - State Supplemental Operating Request
State	March X, 2025	Planning - State Supplemental Capital Request
State	TBD	State Budget - House
State	TBD	State Budget - Senate
State	TBD	State Budget - Conference Committee
State	April 27, 2025	2025 regular legislative session ends
State	May 20, 2025	Last day for Governor to take action on bills
State	August X, 2025	2025-27 Operating Budget Allotments due to OFM
State	August X, 2025	Recast 2025-27 enacted state budget to state activities
State	September X, 2025	2026 Supplemental budget request due to OFM
Tuition & Fees	August 19, 2024	Memo to WSU Leadership - AY25-26 Tuition Setting Timeline and Process
Tuition & Fees	August 30, 2024	Memo to WSU Leadership - Fee Setting Process timeline
Tuition & Fees	September XX, 2024	Fall Census (9/X/24) and Tuition Budget to Actual Variance Projection
Tuition & Fees	September 19, 2024	BoR Finance & Administration Committee - Future Action Item - Tuition Rate
Tuition & Fees	October 1, 2024	Expected date of state tuition cap communication
Tuition & Fees	October XX, 2024	BoR Update to Affordability and Tuition Comparison to Peers (from October 2023)
Tuition & Fees	October XX, 2024	Tuition work with ESFCOM
Tuition & Fees	October XX, 2024	Tuition discussion with SGC
Tuition & Fees	November 14, 2024	BoR Finance & Administration Committee - Action Item - Tuition Rate (U/G Res/Non-Res)
Tuition & Fees	November 14, 2024	BoR Finance & Administration Committee - Action Item - Future Action Tuition Rate (professional/self-sustaining)
Tuition & Fees	January 23, 2024	BoR Finance & Administration Committee - Action Item - Tuition Rate (professional/self-sustaining)
Tuition & Fees	January 23, 2024	BoR Finance & Administration Committee - Future Action Item - S&A Rates/Allocations (All Campuses)
Tuition & Fees	January 23, 2024	BoR Finance & Administration Committee - Future Action Item - Student Tech Fee (Pullman and Vancouver On
Tuition & Fees	March 6, 2024	BoR Finance & Administration Committee - Action Item - S&A Rates/Allocation (All Campuses)
Tuition & Fees	March 6, 2024	BoR Finance & Administration Committee - Action Item - Student Tech Fee (Pullman and Vancouver Only)
Tuition & Fees	January XX, 2025	Spring Census (1/X/25)) and Tuition Budget to Actual Variance Projection
Compensation & Benefits	July 1, 2024	Classified and Civil Service Salary Increase (3.0%)
Compensation & Benefits	October 1, 2024	Faculty and AP Salary Increase (2.0%)
Compensation & Benefits	October 1, 2024	Collective bargaining agreements and fiscal impacts due to OFM (does not include ASE bargaining)
Compensation & Benefits	Fall 2024	Merit/Equity discussion and training - Deans, Department Chairs, Faculty Senate
Compensation & Benefits	March 1, 2025	Scenario planning for salary increases based on preliminary state budget
Compensation & Benefits	April X, 2025	Share salary information with Faculty Senate
Compensation & Benefits	May X, 2025	Decision for salary increases
Compensation & Benefits	?	Union negotiations
Compensation & Benefits	?	Graduate student health care
Compensation & Benefits	TBD	Provost's Office - Academic Unit Hiring Plan
Compensation & Benefits	TBD	Health Sciences - Academic Unit Hiring Plan

**Washington State University
FY26 Budget Development Timeline**

Financial Reporting	December 31, 2024	Completion of FY24 Financial Statements
Financial Reporting	Monthly	Monthly variance reporting and Dashboard updates
Financial Reporting	September 19, 2024	FY25 Interim Financial Reporting - through July 31, 2024
Financial Reporting	November 14, 2024	FY25 Interim Financial Reporting - through September 30, 2024
Financial Reporting	January 23, 2025	FY25 Interim Financial Reporting - through December 31, 2024
Financial Reporting	March 6, 2025	FY25 Interim Financial Reporting - through January 31, 2025
Financial Reporting	April 17, 2025	FY25 Interim Financial Reporting - through February 28, 2025
Financial Reporting	TBD	Enterprise Risk Management - Identification of Top Risks
Financial Reporting	TBD	Alignment of Budget with Strategic Plans
WSU Foundation	August 19-September 30, 2024	Meetings with Individual Units Regarding Proposed Distribution Change and Reinvestment
WSU Foundation	November 14, 2024	BoR Future Action - Proposed Distribution Change and Reinvestment
WSU Foundation	January 23, 2025	BoR Action - Proposed Distribution Change and Reinvestment
Finance Projects	August - May	Finance/HRS/Modernization - Position Control
Finance Projects	August - June	Unit-level reporting
Finance Projects	August - June	Finance Dashboard

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 plant, 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.

Overview of State Budget Process

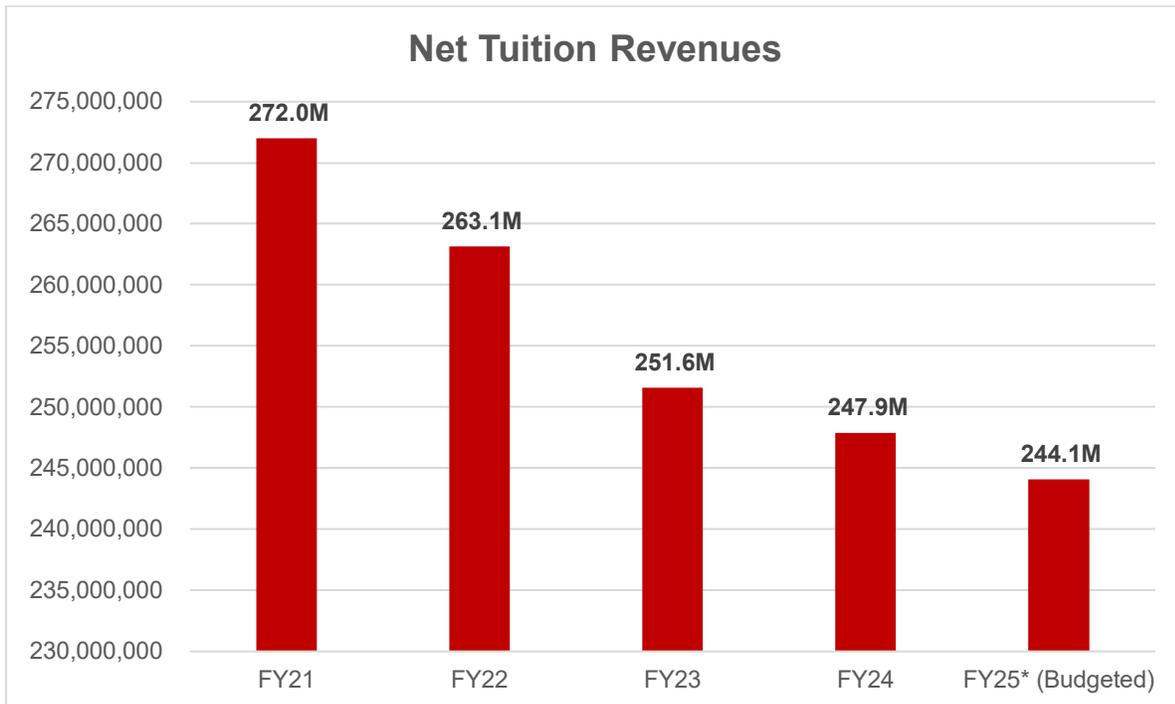
**To be documented for FY26 Budget Document

University Enrollment

Headcount enrollment for the fall terms has declined since FY20 by 16% through Fall 2023. Credit hour production has reduced by 17% for Fall and 19% for Spring in the same period. At the campus level, Global has increased by 15% while other campuses have dropped. At the academic unit level, the Carson College of Business has had the least reduction over five years, while Pharmacy has experienced a drop of more than half of enrollment.

Improvement is seen in the First-Time First-Year class in Fall 2023 and again for Fall 2024.

Net tuition revenue has declined by 11.4% over five years. Tuition increases have mitigated some of the reductions, but revenues are down by \$28 million.



** FY21 through FY24 reflect actual net tuition revenues recorded in the WSU Tuition Account fund in Workday Finance. FY25 is an estimate based on the Budget Office's FY24 end-of-term tuition forecasting model. The Budget Office will recalculate the tuition estimate after Fall and Spring censuses.*

University Enrollment - Fall Headcount

Fall 2022 to Fall 2023	Pullman	Global	Vancouver	Spokane	Tri-Cities	Everett	Total	
Undergraduate	(728)	109	(66)	(56)	26	26	(689)	
Graduate	(55)	(3)	(11)	(9)	(15)	-	(93)	
Business	-	(195)	-	-	-	-	(195)	
Veterinary Medicine	6	-	-	-	-	-	6	
Pharmacy	-	-	-	(61)	-	-	(61)	
Medicine	-	-	-	(17)	-	-	(17)	
One Year Change	(777)	(89)	(77)	(143)	11	26	(1,049)	-3.81%

Fall 2019 to Fall 2023	Pullman	Global	Vancouver	Spokane	Tri-Cities	Everett	Total	
Undergraduate	(3,496)	572	(731)	(118)	(295)	(71)	(4,139)	
Graduate	(439)	(103)	(98)	(72)	(77)	-	(789)	
Business	-	16	-	-	-	-	16	
Veterinary Medicine	9	-	-	-	-	-	9	
Pharmacy	-	-	-	(319)	-	-	(319)	
Medicine	-	-	-	105	-	-	105	
Five Year Change	(3,926)	485	(829)	(404)	(372)	(71)	(5,117)	-16.19%
	-18.72%	14.85%	-23.12%	-23.98%	-20.52%	-25.09%		

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	-	2,677	
Business	-	812	-	-	-	-	812	
Veterinary Medicine	466	-	-	-	-	-	466	
Pharmacy	-	-	-	309	-	-	309	
Medicine	-	-	-	303	-	-	303	
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	-	2,770	
Business	-	1,007	-	-	-	-	1,007	
Veterinary Medicine	460	-	-	-	-	-	460	
Pharmacy	-	-	-	370	-	-	370	
Medicine	-	-	-	320	-	-	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	-	3,022	
Business	-	1,281	-	-	-	-	1,281	
Veterinary Medicine	470	-	-	-	-	-	470	
Pharmacy	-	-	-	484	-	-	484	
Medicine	-	-	-	308	-	-	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	-	3,164	
Business	-	1,196	-	-	-	-	1,196	
Veterinary Medicine	463	-	-	-	-	-	463	
Pharmacy	-	-	-	577	-	-	577	
Medicine	-	-	-	289	-	-	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	-	3,466	
Business	-	796	-	-	-	-	796	
Veterinary Medicine	457	-	-	-	-	-	457	
Pharmacy	-	-	-	628	-	-	628	
Medicine	-	-	-	198	-	-	198	
Total Fall Headcount	20,976	3,265	3,585	1,685	1,813	283	31,607	

Source: OBIEE "Student Profile" Dashboard

University Enrollment - Credit Hours by College/Academic Unit

College/Academic Unit	One Year Change in Credit Hours - 2023 to 2024				Five Year Change in Credit Hours - 2020-2024			
	Fall #	Fall %	Spring #	Spring %	Fall #	Fall %	Spring #	Spring %
Carson College of Business	(1,124)	-2.50%	(1,771)	-4.00%	(784)	-1.76%	(2,644)	-5.86%
College of Agricultural, Human, and Natural Resource Sciences	(1,572)	-4.63%	(520)	-1.77%	(9,918)	-23.45%	(9,232)	-24.23%
College of Arts and Sciences	(3,045)	-1.92%	(2,915)	-2.11%	(34,582)	-18.19%	(31,540)	-18.94%
College of Education	(625)	-3.18%	(1,395)	-7.15%	(2,713)	-12.48%	(3,413)	-15.86%
College of Nursing	(1,441)	-13.88%	(560)	-5.80%	(2,054)	-18.68%	(2,016)	-18.14%
College of Pharmacy and Pharmaceutical Sciences	(1,171)	-18.08%	(1,203)	-20.07%	(5,789)	-52.19%	(5,821)	-54.85%
College of Veterinary Medicine	(255)	-1.40%	300	1.52%	(2,214)	-10.98%	(718)	-3.47%
Elson S. Floyd College of Medicine	(128)	-1.85%	(3,535)	-61.13%	1,295	23.61%	(2,678)	-54.36%
Graduate School	63	14.09%	(1)	-0.21%	(56)	-9.89%	(144)	-22.93%
Intensive American Language Center (IALC)	146	41.48%	(262)	-59.28%	(2,838)	-85.07%	(2,115)	-92.16%
Murrow College of Communication	(1,070)	-6.54%	8	0.06%	(3,342)	-17.94%	(2,658)	-15.52%
Office of the Provost/Honors College	256	4.72%	(261)	-4.65%	(979)	-14.70%	(1,593)	-22.94%
Voiland College of Engineering and Architecture	(1,531)	-3.79%	(1,865)	-4.92%	(7,919)	-16.91%	(8,437)	-18.98%
Grand Total	(11,497)	-3.18%	(13,980)	-4.22%	(71,893)	-17.02%	(73,009)	-18.72%

College/Academic Unit	2024			2023			2022		
	2023 Fall	2024 Spring	2024 Summer	2022 Fall	2023 Spring	2023 Summer	2021 Fall	2022 Spring	2022 Summer
Carson College of Business	43,828	42,512	N o t A v a i l a b l e	44,952	44,283	12,736	50,163	47,522	14,109
College of Agricultural, Human, and Natural Resource Sciences	32,372	28,867		33,944	29,387	3,574	36,378	33,612	3,245
College of Arts and Sciences	155,511	134,969		158,556	137,884	20,839	168,451	143,821	19,697
College of Education	19,023	18,110		19,648	19,505	3,645	20,471	20,967	3,952
College of Nursing	8,942	9,100		10,383	9,660	1,160	11,518	11,013	1,257
College of Pharmacy and Pharmaceutical Sciences	5,304	4,792		6,475	5,995	159	8,587	7,850	156
College of Veterinary Medicine	17,958	19,996		18,213	19,696	1,561	19,400	20,611	1,063
Elson S. Floyd College of Medicine	6,781	2,248		6,909	5,783	493	6,867	5,761	534
Graduate School	510	484		447	485	6	623	507	13
Intensive American Language Center (IALC)	498	180		352	442	213	470	404	163
Murrow College of Communication	15,284	14,463	16,354	14,455	2,696	17,907	15,945	2,661	
Office of the Provost/Honors College	5,680	5,350	5,424	5,611	1,005	5,062	4,514	1,265	
Voiland College of Engineering and Architecture	38,911	36,013	40,442	37,878	2,203	44,090	39,999	2,316	
Grand Total	350,602	317,084		362,099	331,064	50,290	389,987	352,526	50,431

College/Academic Unit	2021			2020		
	2020 Fall	2021 Spring	2021 Summer	2019 Fall	2020 Spring	2020 Summer
Carson College of Business	50,764	52,400	15,856	44,612	45,156	14,200
College of Agricultural, Human, and Natural Resource Sciences	39,318	34,861	3,836	42,290	38,099	3,743
College of Arts and Sciences	181,265	153,929	22,019	190,093	166,509	24,708
College of Education	19,956	20,633	4,681	21,736	21,523	4,389
College of Nursing	11,643	11,498	1,354	10,996	11,116	1,274
College of Pharmacy and Pharmaceutical Sciences	10,234	9,458	51	11,093	10,613	14
College of Veterinary Medicine	19,429	20,436	1,054	20,172	20,714	1,067
Elson S. Floyd College of Medicine	6,695	5,505	571	5,486	4,926	681
Graduate School	518	522	13	566	628	41
Intensive American Language Center (IALC)	1,154	622	156	3,336	2,295	616
Murrow College of Communication	19,187	17,536	2,783	18,626	17,121	2,985
Office of the Provost/Honors College	4,916	4,090	471	6,659	6,943	663
Voiland College of Engineering and Architecture	45,717	43,701	3,257	46,830	44,450	3,370
Grand Total	410,796	375,191	56,102	422,495	390,093	57,751

Source: OBIEE "Courses" Dashboard

University Enrollment - Credit Hours by Campus

Campus	One Year Change in Credit Hours - 2023 to 2024				Five Year Change in Credit Hours - 2020-2024			
	Fall #	Fall %	Spring #	Spring %	Fall #	Fall %	Spring #	Spring %
Everett	(66)	-2.40%	(433)	-18.46%	(964)	-26.43%	(1,447)	-43.07%
Global	1,135	3.31%	1,329	4.09%	8,628	32.22%	6,539	23.99%
Pullman	(9,839)	-3.86%	(10,442)	-4.51%	(57,887)	-19.13%	(54,371)	-19.73%
Spokane	(2,351)	-12.34%	(4,082)	-23.69%	(7,714)	-31.59%	(10,610)	-44.66%
Tri-Cities	380	2.13%	315	1.94%	(3,713)	-16.95%	(3,443)	-17.19%
Vancouver	(756)	-2.25%	(667)	-2.15%	(10,243)	-23.76%	(9,677)	-24.14%
Grand Total	(11,497)	-3.18%	(13,980)	-4.22%	(71,893)	-17.02%	(73,009)	-18.72%

Campus	2024			2023			2022		
	2023 Fall	2024 Spring	2024 Summer	2022 Fall	2023 Spring	2023 Summer	2021 Fall	2022 Spring	2022 Summer
Everett	2,684	1,913		2,750	2,346	61	3,311	2,706	42
Global	35,409	33,792		34,274	32,463	36,761	35,024	33,626	35,803
Pullman	244,739	221,245		254,578	231,687	7,943	271,923	245,731	8,873
Spokane	16,706	13,147		19,057	17,229	1,125	22,404	20,585	1,193
Tri-Cities	18,197	16,581		17,817	16,266	1,316	18,987	16,634	1,218
Vancouver	32,867	30,406		33,623	31,073	3,084	38,338	33,244	3,302
Grand Total	350,602	317,084		362,099	331,064	50,290	389,987	352,526	50,431

Campus	2021			2020		
	2020 Fall	2021 Spring	2021 Summer	2019 Fall	2020 Spring	2020 Summer
Everett	3,755	3,117	74	3,648	3,360	11
Global	34,084	32,862	33,190	26,781	27,253	34,046
Pullman	285,928	259,704	14,645	302,626	275,616	15,107
Spokane	24,404	22,737	1,190	24,420	23,757	1,350
Tri-Cities	20,807	18,327	1,699	21,910	20,024	2,015
Vancouver	41,818	38,444	5,304	43,110	40,083	5,222
Grand Total	410,796	375,191	56,102	422,495	390,093	57,751

Source: OBIEE "Courses" Dashboard

Human Resources

**Unit level FTE to be documented for FY26 Budget Document or as position control initiative provides data

WSU Mass Salary Increase History

All Increases Awarded Across-the-Board Unless Otherwise Noted

FY	Effective Mo. / Yr.	Faculty	Admin. Prof.	Graduate Assts	Classified
2009	09 / 08	^a 4.00%	^b 4.00%	4.00%	2.00%
2014	01 / 14	^c 6.50%	4.00%	4.00%	-
2015	01 / 15	^d 4.00%	3.00%	4.00%	-
2016	07 / 15	-	-	-	3.00%
2017	07 / 16	1.80%	1.80%	1.80%	1.80%
2018	01 / 18	1.00%	1.00%	1.00%	-
2018	07 / 17	-	-	-	2.00%
2019	07 / 18	-	-	-	2.00%
2019	01 / 19	1.00%	1.00%	1.00%	2.00%
2020	07 / 19	-	-	-	3.00%
2020	01 / 20	1.50%	1.50%	1.50%	-
2021	07 / 20	-	-	-	3.00%
2023	07 / 22	-	-	-	3.25%
2023	09 / 22	2.50%	2.50%	2.50%	-
2024	07 / 23	-	-	-	4.00%
2024	10 / 23	2.50%	2.50%	-	-
2024	05 / 24	-	-	^e variable	-
2025	07 / 24	-	-	-	3.00%
2025	10 / 24	^f 2.00%	^f 2.00%	-	-

^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.

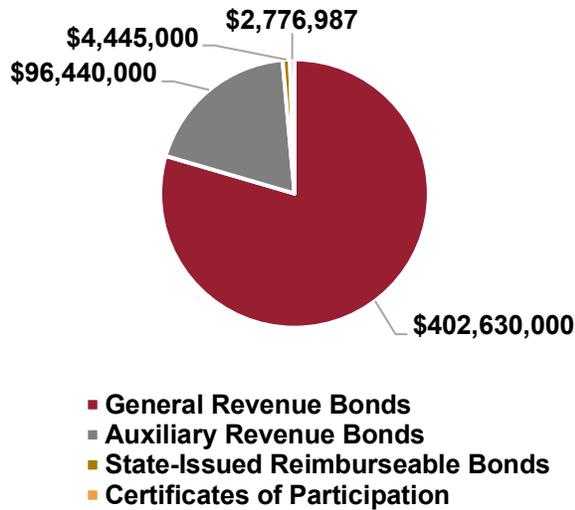
^d Faculty increases for clinical and tenure track faculty were awarded per the faculty manual. Instructors, graduate students and exempt employees all received across-the-board increases.

^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.

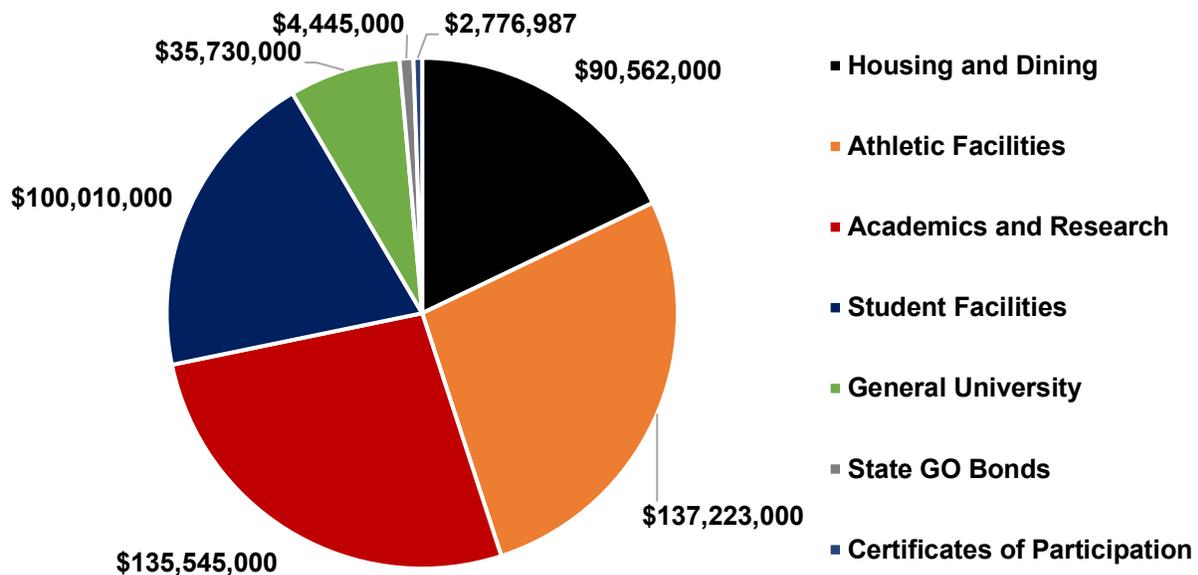
Washington State University Bond Debt Information

As of June 30, 2024 the University has \$506 million in outstanding principle. The University seeks credit ratings from both Moody's Investors Service (Aa3) and S&P Global (A+). Spring 2024 activity affirmed the University's credit ratings with a stable outlook.

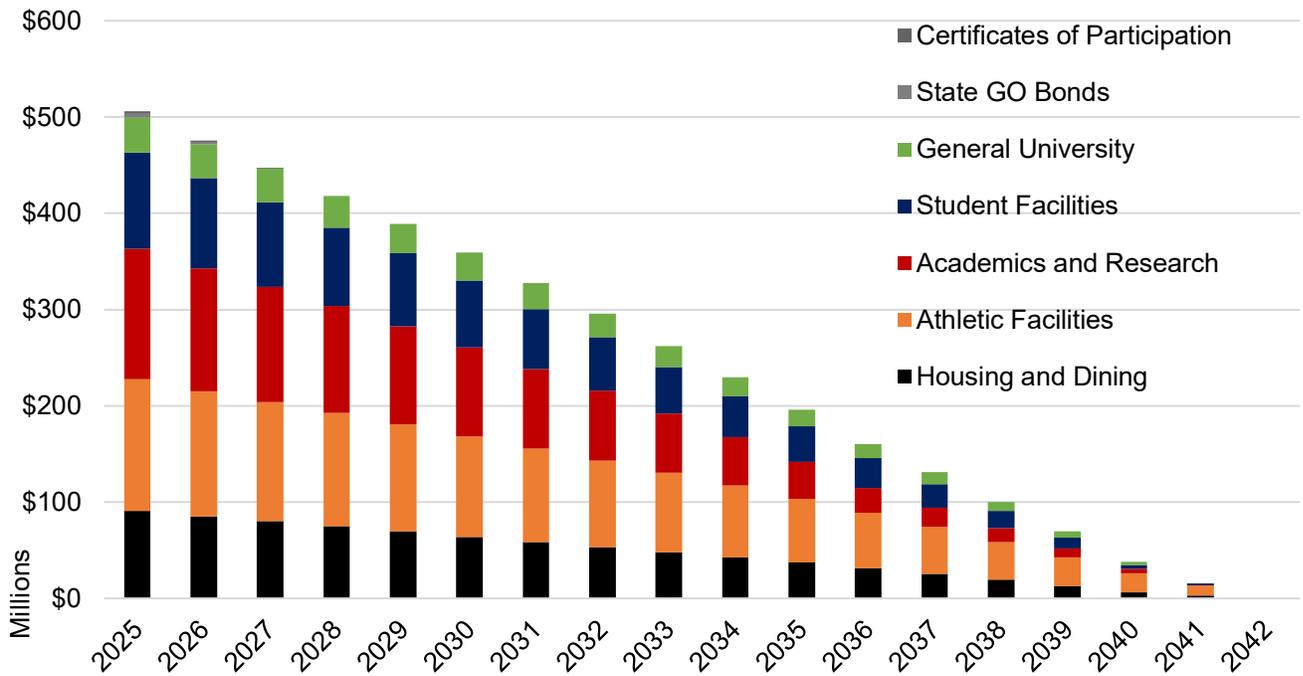


General Revenue Bonds are 80% of the debt outstanding followed by 19% auxiliary revenue bonds. WSU will pay off approximately 61% of outstanding debt principal in the next ten years, between 2025-2034.

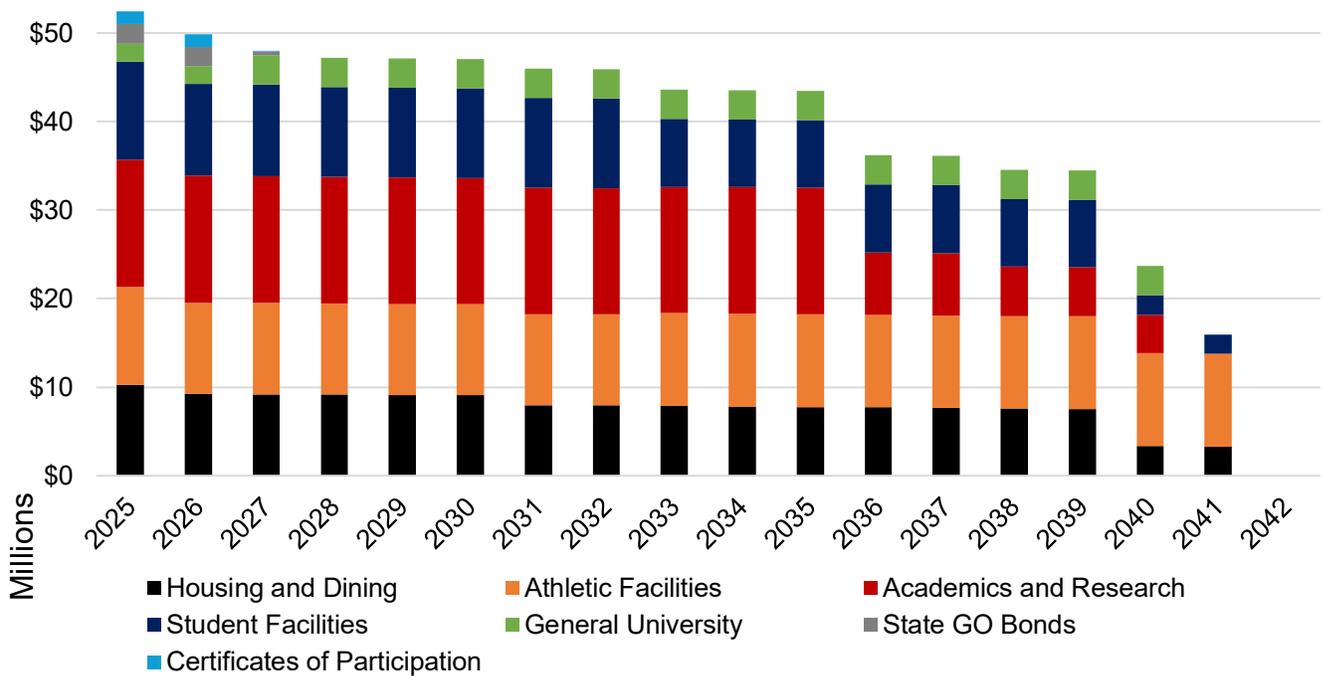
Debt has been used primarily to support academic, research and athletic facilities. Housing and dining, as well as other student facilities, account for the balance of debt activity by use.



Outstanding Principal By Use



Annual Debt Service By Use



Approval of WSU Budget and Delegation of Authority

Beginning with fiscal year 2026, the Board of Regents is expected to review and approve the annual budget.

The Budget Ad Hoc Committee has been created by the Chair and is tasked with collaborating with senior administration to develop a robust process ensuring the Board's readiness to approve the operating budget for 2026. This process will be thoroughly reviewed and endorsed by the Faculty Senate prior to Board consideration. All financial and budgetary decisions will use the Equity Impact Assessment Tool, ensuring transparency and engagement between WSU leadership and budget owners.

WSU Regents currently approve portions of financial activity including the requests for operating and capital state requests for each biennium and supplemental submission, all tuition and fee rates and changes, and the Cougar athletics budget and annual transfers.

For the FY26 budget development cycle the focus for budget approval will be the core funds budget sourced by state funds, tuition & fees, facilities and administrative cost recovery from grants, internal service charges and interest income. The budget will be prepared at the unit level across the WSU System and provide detail on the incremental or decremental changes. The budget will be aligned with the strategic planning and acknowledge the University's top risks. Future expectations will expand to an all-funds budget approach.

In approving the annual budget, the Board of Regents recognizes that the amounts shown as revenue are estimates and are subject to changes, and that the amounts shown for expenditures are an accumulation of plans as of the time the proposed budget is prepared.

