



**STATE OF NORTH CAROLINA**  
**OFFICE OF STATE BUDGET AND MANAGEMENT**

The General Assembly of 2025 appropriated for Current Operations under S.L. 2025-26, and S.L. 2025-89 for the fiscal years 2025-27, July 1, 2025 to June 30, 2027, for the use of

**CAMPUS/AGENCY NAME: Western Carolina University - General Fund    Code: 16075**

and available only by monthly or quarterly allotments under Section 6-3 and only for the Purposes and/or Objects herein enumerated as under Sections 6-1 and 6-4 of the State Budget Act, Chapter 143C of the General Statutes of North Carolina.

|                          | <b>2025-2026</b>     | <b>2026-2027</b>     |
|--------------------------|----------------------|----------------------|
| TOTAL REQUIREMENTS       | \$197,580,126        | \$197,605,838        |
| LESS ESTIMATED RECEIPTS  | \$33,016,388         | \$33,016,388         |
| <b>NET APPROPRIATION</b> | <b>\$164,563,738</b> | <b>\$164,589,450</b> |

A handwritten signature in cursive script that reads "Kristin Walker".

Approved - September 24, 2025

**Office of State Budget And Management**  
**Certified Budget**  
**Summary By Purpose**  
**Biennium 2025-27**

**16075-Western Carolina University - General Fund**

| <b>Budget Fund</b>        | <b>Budget Fund Title</b>                     | <b>2025-2026</b>     | <b>2026-2027</b>     |
|---------------------------|----------------------------------------------|----------------------|----------------------|
| <b>REQUIREMENTS</b>       |                                              |                      |                      |
| 151601                    | 101 INSTRUCTION WCU BC 16075                 | \$95,439,613         | \$95,439,613         |
| 151603                    | 103 NON-CRED & RECPT-SUPT INSTR WCU BC 16075 | \$493,939            | \$493,939            |
| 151605                    | 110 ORGANIZED RESEARCH WCU BC 16075          | \$598,506            | \$598,506            |
| 151606                    | 112 UNC SYSTEM LAB SCHOOLS WCU BC 16075      | \$1,019,744          | \$1,019,744          |
| 151607                    | 142 COMMUNITY SERVICES WCU BC 16075          | \$268,316            | \$268,316            |
| 151609                    | 146 NC ARBORETUM WCU BC 16075                | \$2,673,259          | \$2,673,259          |
| 151610                    | 151 LIBRARIES WCU BC 16075                   | \$6,144,450          | \$6,144,450          |
| 151611                    | 152 GENERAL ACADEMIC SUPPORT WCU BC 16075    | \$15,927,998         | \$15,927,998         |
| 151612                    | 160 STUDENT SERVICES WCU BC 16075            | \$9,903,166          | \$9,903,166          |
| 151613                    | 170 INSTITUTIONAL SUPPORT WCU BC 16075       | \$29,159,758         | \$29,185,470         |
| 151614                    | 180 PHYSICAL PLANT OPERATION WCU BC 16075    | \$29,063,469         | \$29,063,469         |
| 151615                    | 230 STUDENT FINANCIAL AID WCU BC 16075       | \$5,723,293          | \$5,723,293          |
| 151622                    | 209 COLLEGIATE ATHLETICS WCU BC 16075        | \$1,164,615          | \$1,164,615          |
| <b>TOTAL REQUIREMENTS</b> |                                              | <b>\$197,580,126</b> | <b>\$197,605,838</b> |
| <b>RECEIPTS</b>           |                                              |                      |                      |
| 151601                    | 101 INSTRUCTION WCU BC 16075                 | \$14,041             | \$14,041             |
| 151603                    | 103 NON-CRED & RECPT-SUPT INSTR WCU BC 16075 | \$493,939            | \$493,939            |
| 151605                    | 110 ORGANIZED RESEARCH WCU BC 16075          | \$193,514            | \$193,514            |
| 151606                    | 112 UNC SYSTEM LAB SCHOOLS WCU BC 16075      | \$729,744            | \$729,744            |
| 151609                    | 146 NC ARBORETUM WCU BC 16075                | \$29,019             | \$29,019             |
| 151610                    | 151 LIBRARIES WCU BC 16075                   | \$8,696              | \$8,696              |
| 151611                    | 152 GENERAL ACADEMIC SUPPORT WCU BC 16075    | \$500                | \$500                |
| 151612                    | 160 STUDENT SERVICES WCU BC 16075            | \$61,000             | \$61,000             |
| 151613                    | 170 INSTITUTIONAL SUPPORT WCU BC 16075       | \$221,112            | \$221,112            |
| 151614                    | 180 PHYSICAL PLANT OPERATION WCU BC 16075    | \$1,992,205          | \$1,992,205          |
| 151618                    | 990 MULTI-ACTIVITY WCU BC 16075              | \$28,108,003         | \$28,108,003         |
| 151622                    | 209 COLLEGIATE ATHLETICS WCU BC 16075        | \$1,164,615          | \$1,164,615          |
| <b>TOTAL RECEIPTS</b>     |                                              | <b>\$33,016,388</b>  | <b>\$33,016,388</b>  |
| <b>NET APPROPRIATION</b>  |                                              | <b>\$164,563,738</b> | <b>\$164,589,450</b> |

**Position Counts**

|                     |                                              |         |         |
|---------------------|----------------------------------------------|---------|---------|
| <b>REQUIREMENTS</b> |                                              |         |         |
| 151601              | 101 INSTRUCTION WCU BC 16075                 | 741.428 | 741.428 |
| 151603              | 103 NON-CRED & RECPT-SUPT INSTR WCU BC 16075 | 1.735   | 1.735   |
| 151605              | 110 ORGANIZED RESEARCH WCU BC 16075          | 5.222   | 5.222   |
| 151606              | 112 UNC SYSTEM LAB SCHOOLS WCU BC 16075      | 9.382   | 9.382   |
| 151607              | 142 COMMUNITY SERVICES WCU BC 16075          | 3.000   | 3.000   |
| 151609              | 146 NC ARBORETUM WCU BC 16075                | 23.993  | 23.993  |
| 151610              | 151 LIBRARIES WCU BC 16075                   | 47.000  | 47.000  |

**Office of State Budget And Management  
Certified Budget  
Summary By Purpose  
Biennium 2025-27**

**Position Counts**

**REQUIREMENTS**

|                        |                                           |                  |                  |
|------------------------|-------------------------------------------|------------------|------------------|
| 151611                 | 152 GENERAL ACADEMIC SUPPORT WCU BC 16075 | 122.146          | 122.146          |
| 151612                 | 160 STUDENT SERVICES WCU BC 16075         | 95.451           | 95.451           |
| 151613                 | 170 INSTITUTIONAL SUPPORT WCU BC 16075    | 184.263          | 184.263          |
| 151614                 | 180 PHYSICAL PLANT OPERATION WCU BC 16075 | 254.371          | 254.371          |
| <b>TOTAL POSITIONS</b> |                                           | <b>1,487.991</b> | <b>1,487.991</b> |

**Office of State Budget And Management**  
**Certified Budget**  
**Summary By Account**  
**Biennium 2025-27**

**16075-Western Carolina University - General Fund**

| <b>Account Code</b>                          | <b>Account Title</b>                      | <b>Fund Source</b> | <b>2025-2026</b>     | <b>2026-2027</b>     |
|----------------------------------------------|-------------------------------------------|--------------------|----------------------|----------------------|
| <b>REQUIREMENTS</b>                          |                                           |                    |                      |                      |
| 51110000                                     | EPA-REG SALARIES                          | 4000               | \$25,106,815         | \$25,106,815         |
| 51150000                                     | EPA-TEACH SALARIES                        | 4000               | \$61,477,968         | \$61,477,968         |
| 51160000                                     | EPA-TIME LIMITED SAL                      | 4000               | \$900                | \$900                |
| 51210000                                     | SPA-REG SALARIES                          | 4000               | \$26,795,579         | \$26,795,579         |
| 51310000                                     | REG(N S) TEMP WAGES                       | 4000               | \$150,365            | \$150,365            |
| 51350000                                     | STU TEMP WAGES                            | 4000               | \$551,138            | \$551,138            |
| 51410000                                     | OT PAY                                    | 4000               | \$59,580             | \$59,580             |
| 51420000                                     | HOLIDAY PAY                               | 4000               | \$146,897            | \$146,897            |
| 51430000                                     | SHIFT PREM PAY                            | 4000               | \$56,719             | \$56,719             |
| 51460000                                     | EPA&SPA-LONGVTY PAY                       | 4000               | \$173,601            | \$173,601            |
| 51510000                                     | SOCIAL SEC CONTRIB                        | 4000               | \$8,465,884          | \$8,465,884          |
| 51520000                                     | REG RETIRE CONTRIB                        | 4000               | \$13,459,755         | \$13,459,755         |
| 51530000                                     | LEO RETIRE CONTRIB                        | 4000               | \$342,366            | \$342,366            |
| 51540000                                     | OPT RETIRE CONTRIB                        | 4000               | \$7,417,151          | \$7,417,151          |
| 51560000                                     | MED INS CONTRIB                           | 4000               | \$12,228,672         | \$12,228,672         |
| 51572000                                     | UNEMP COMP PAYMNTS TO DES                 | 4000               | \$7,823              | \$7,823              |
| 51576000                                     | FLEXIBLE SPENDNG SVG ACCT                 | 4000               | \$74,790             | \$74,790             |
| 51625000                                     | ST DISABILITY PMT                         | 4000               | \$53,469             | \$53,469             |
| 51630000                                     | WORKERS COMENSATION-UNIVERSITY            | 4000               | \$223,501            | \$223,501            |
| 51664000                                     | NONTAX EMP CELL PH REIMB                  | 4000               | \$38,400             | \$38,400             |
| <b>TOTAL PERSONAL SERVICES</b>               |                                           |                    | <b>\$156,831,373</b> | <b>\$156,831,373</b> |
| 52000000                                     | PURCHASED SERVICES - UNIVERSITY           | 0000               | \$18,925,832         | \$18,951,544         |
| 52100000                                     | PURCHASED CONTRACTUAL SERVICES-UNIVERSITY | 0000               | \$2,252,972          | \$2,252,972          |
| 52150000                                     | ACADEMIC SERVICES                         | 0000               | \$30,738             | \$30,738             |
| 52200000                                     | UTILITIES - UNIVERSITY                    | 0000               | \$5,409,611          | \$5,409,611          |
| 52850000                                     | PRINT BIND DUPLICATE                      | 0000               | \$2,325              | \$2,325              |
| <b>TOTAL PURCHASED SERVICES</b>              |                                           |                    | <b>\$26,621,478</b>  | <b>\$26,647,190</b>  |
| 53000000                                     | SUPPLIES - UNIVERSITY                     | 0000               | \$3,062,041          | \$3,062,041          |
| <b>TOTAL SUPPLIES</b>                        |                                           |                    | <b>\$3,062,041</b>   | <b>\$3,062,041</b>   |
| 54000000                                     | PROPERTY PLANT & EQUIPMENT-UNIVERSITY     | 0000               | \$3,014,585          | \$3,014,585          |
| 54600000                                     | ART LIBRARY LEARNING RESOURCES-UNIVERSITY | 0000               | \$1,722,383          | \$1,722,383          |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> |                                           |                    | <b>\$4,736,968</b>   | <b>\$4,736,968</b>   |
| 55000000                                     | OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY | 0000               | \$541,884            | \$541,884            |
| <b>TOTAL OTHER EXPENSES AND ADJUSTMENTS</b>  |                                           |                    | <b>\$541,884</b>     | <b>\$541,884</b>     |
| 56810000                                     | EDUC AWAR-APPROP GRANTS                   | 0000               | \$515,393            | \$515,393            |
| 56875000                                     | GRAD ASST TUITION AWARDS                  | 0000               | \$55,297             | \$55,297             |
| 56881000                                     | UNC CAMPUS SCHOLARSHIPS                   | 0000               | \$64,643             | \$64,643             |
| 56890000                                     | OTHER EDUCATIONAL AWARDS                  | 0000               | \$4,860,703          | \$4,860,703          |

**Office of State Budget And Management**  
**Certified Budget**  
**Summary By Account**  
**Biennium 2025-27**

**16075-Western Carolina University - General Fund**

| Account Code                                | Account Title                              | Fund Source | 2025-2026            | 2026-2027            |
|---------------------------------------------|--------------------------------------------|-------------|----------------------|----------------------|
| <b>REQUIREMENTS</b>                         |                                            |             |                      |                      |
| <b>TOTAL AID AND PUBLIC ASSISTANCE</b>      |                                            |             | <b>\$5,496,036</b>   | <b>\$5,496,036</b>   |
| 58500000                                    | MANDATORY INTRA-INST TFR                   | 0000        | \$227,257            | \$227,257            |
| 58600000                                    | NONMAND INTRA-INST TFR                     | 0000        | \$20,792             | \$20,792             |
| 58700000                                    | INTER-INST TFR                             | 0000        | \$42,297             | \$42,297             |
| <b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b> |                                            |             | <b>\$290,346</b>     | <b>\$290,346</b>     |
| <b>TOTAL REQUIREMENTS</b>                   |                                            |             | <b>\$197,580,126</b> | <b>\$197,605,838</b> |
| <b>RECEIPTS</b>                             |                                            |             |                      |                      |
| 42500138                                    | STATE AID-SPORTS WAGERING                  | 0000        | \$1,164,615          | \$1,164,615          |
| 42700009                                    | FEDERAL RESEARCH GRANTS                    | 0000        | \$96,681             | \$96,681             |
| 42800001                                    | STATE RESEARCH GRANTS                      | 0000        | \$505,825            | \$505,825            |
| 42B00002                                    | PRIVATE RESEARCH GRANTS                    | 0000        | \$30,000             | \$30,000             |
| 42H00001                                    | CITIES TOWNS & OTHER LOCAL RESEARCH GRANTS | 0000        | \$97,238             | \$97,238             |
| <b>TOTAL GRANTS</b>                         |                                            |             | <b>\$1,894,359</b>   | <b>\$1,894,359</b>   |
| 44195000                                    | UNIV/CC AUXILIARY SALES                    | 0000        | \$2,164,360          | \$2,164,360          |
| 44321000                                    | SALE OF SURP PROP-NONOPER                  | 0000        | \$31,609             | \$31,609             |
| 44410000                                    | RENTAL OF REAL PROPERTY                    | 0000        | \$29,019             | \$29,019             |
| <b>TOTAL SALES SERVICES &amp; RENTALS</b>   |                                            |             | <b>\$2,224,988</b>   | <b>\$2,224,988</b>   |
| 45500000                                    | FINES PENAL ASSESS FEE                     | 0000        | \$8,696              | \$8,696              |
| 45810000                                    | RESIDENT TUITION                           | 0000        | \$15,616,383         | \$15,616,383         |
| 45820000                                    | NON-RESIDENT TUITION                       | 0000        | \$12,908,582         | \$12,908,582         |
| 45822000                                    | NON-RES GRAD ASST WAIVERS                  | 0000        | (\$342,664)          | (\$342,664)          |
| 45831000                                    | EXTENSION INSTRUCTION FEE                  | 0000        | \$83                 | \$83                 |
| 45834000                                    | SPECIAL FEES                               | 0000        | \$412,898            | \$412,898            |
| <b>TOTAL FEES, LICENSES &amp; FINES</b>     |                                            |             | <b>\$28,603,978</b>  | <b>\$28,603,978</b>  |
| 47115000                                    | LIQU. DAMAGE COLLECTIONS                   | 0000        | \$1,932              | \$1,932              |
| 47127000                                    | PROCUREMENT CARD REBATES                   | 0000        | \$158,113            | \$158,113            |
| 47300000                                    | INDIRECT(OVERHD) COST REC                  | 0000        | \$61,000             | \$61,000             |
| 47991000                                    | OTHER MISC REV-NONOP-PROG                  | 0000        | \$66,018             | \$66,018             |
| <b>TOTAL MISCELLANEOUS</b>                  |                                            |             | <b>\$287,063</b>     | <b>\$287,063</b>     |
| 48600000                                    | NONMAND INTRA-INST TFR                     | 0000        | \$6,000              | \$6,000              |
| <b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b> |                                            |             | <b>\$6,000</b>       | <b>\$6,000</b>       |
| <b>TOTAL RECEIPTS</b>                       |                                            |             | <b>\$33,016,388</b>  | <b>\$33,016,388</b>  |
| <b>NET APPROPRIATION</b>                    |                                            |             | <b>\$164,563,738</b> | <b>\$164,589,450</b> |

**Position Counts**

|                     |                          |      |         |         |
|---------------------|--------------------------|------|---------|---------|
| <b>REQUIREMENTS</b> |                          |      |         |         |
| 51110000            | EPA-REG SALARIES         | 4000 | 294.792 | 294.792 |
| 51120000            | EPA-SPC SAL-APP-DIRECTOR | 4000 | 7.113   | 7.113   |

Office of State Budget And Management  
Certified Budget  
Summary By Account  
Biennium 2025-27

Position Counts

REQUIREMENTS

|                         |                    |      |           |           |
|-------------------------|--------------------|------|-----------|-----------|
| 51150000                | EPA-TEACH SALARIES | 4000 | 655.885   | 655.885   |
| 51210000                | SPA-REG SALARIES   | 4000 | 530.201   | 530.201   |
| TOTAL PERSONAL SERVICES |                    |      | 1,487.991 | 1,487.991 |
| TOTAL POSITIONS         |                    |      | 1,487.991 | 1,487.991 |

**Office of State Budget And Management  
Certified Budget  
Detail by Fund  
Biennium 2025-27**

**16075-Western Carolina University - General Fund**

**151601-101 INSTRUCTION WCU BC 16075**

| <b>Account Code</b>                          | <b>Account Title</b>                      | <b>Fund Source</b> | <b>2025-2026</b>    | <b>2026-2027</b>    |
|----------------------------------------------|-------------------------------------------|--------------------|---------------------|---------------------|
| <b>REQUIREMENTS</b>                          |                                           |                    |                     |                     |
| 51110000                                     | EPA-REG SALARIES                          | 4000               | \$1,479,781         | \$1,479,781         |
| 51150000                                     | EPA-TEACH SALARIES                        | 4000               | \$61,449,492        | \$61,449,492        |
| 51210000                                     | SPA-REG SALARIES                          | 4000               | \$2,916,271         | \$2,916,271         |
| 51310000                                     | REG(N S) TEMP WAGES                       | 4000               | \$7,280             | \$7,280             |
| 51350000                                     | STU TEMP WAGES                            | 4000               | \$96,477            | \$96,477            |
| 51420000                                     | HOLIDAY PAY                               | 4000               | \$2,674             | \$2,674             |
| 51460000                                     | EPA&SPA-LONGVTY PAY                       | 4000               | \$25,955            | \$25,955            |
| 51510000                                     | SOCIAL SEC CONTRIB                        | 4000               | \$4,771,017         | \$4,771,017         |
| 51520000                                     | REG RETIRE CONTRIB                        | 4000               | \$5,120,996         | \$5,120,996         |
| 51540000                                     | OPT RETIRE CONTRIB                        | 4000               | \$5,826,058         | \$5,826,058         |
| 51560000                                     | MED INS CONTRIB                           | 4000               | \$5,983,698         | \$5,983,698         |
| 51572000                                     | UNEMP COMP PAYMNTS TO DES                 | 4000               | \$3,062             | \$3,062             |
| 51576000                                     | FLEXIBLE SPENDNG SVG ACCT                 | 4000               | \$41,290            | \$41,290            |
| 51625000                                     | ST DISABILITY PMT                         | 4000               | \$2,091             | \$2,091             |
| 51630000                                     | WORKERS COMENSATION-UNIVERSITY            | 4000               | \$29,798            | \$29,798            |
| 51664000                                     | NONTAX EMP CELL PH REIMB                  | 4000               | \$1,080             | \$1,080             |
| <b>TOTAL PERSONAL SERVICES</b>               |                                           |                    | <b>\$87,757,020</b> | <b>\$87,757,020</b> |
| 52000000                                     | PURCHASED SERVICES - UNIVERSITY           | 0000               | \$5,333,922         | \$5,333,922         |
| 52100000                                     | PURCHASED CONTRACTUAL SERVICES-UNIVERSITY | 0000               | \$336,722           | \$336,722           |
| 52150000                                     | ACADEMIC SERVICES                         | 0000               | \$30,738            | \$30,738            |
| 52200000                                     | UTILITIES - UNIVERSITY                    | 0000               | \$3,430             | \$3,430             |
| <b>TOTAL PURCHASED SERVICES</b>              |                                           |                    | <b>\$5,704,812</b>  | <b>\$5,704,812</b>  |
| 53000000                                     | SUPPLIES - UNIVERSITY                     | 0000               | \$1,200,256         | \$1,200,256         |
| <b>TOTAL SUPPLIES</b>                        |                                           |                    | <b>\$1,200,256</b>  | <b>\$1,200,256</b>  |
| 54000000                                     | PROPERTY PLANT & EQUIPMENT-UNIVERSITY     | 0000               | \$572,260           | \$572,260           |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> |                                           |                    | <b>\$572,260</b>    | <b>\$572,260</b>    |
| 55000000                                     | OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY | 0000               | \$204,006           | \$204,006           |
| <b>TOTAL OTHER EXPENSES AND ADJUSTMENTS</b>  |                                           |                    | <b>\$204,006</b>    | <b>\$204,006</b>    |
| 58600000                                     | NONMAND INTRA-INST TFR                    | 0000               | \$1,259             | \$1,259             |
| <b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b>  |                                           |                    | <b>\$1,259</b>      | <b>\$1,259</b>      |
| <b>TOTAL REQUIREMENTS</b>                    |                                           |                    | <b>\$95,439,613</b> | <b>\$95,439,613</b> |
| <b>RECEIPTS</b>                              |                                           |                    |                     |                     |
| 45834000                                     | SPECIAL FEES                              | 0000               | \$14,041            | \$14,041            |
| <b>TOTAL FEES, LICENSES &amp; FINES</b>      |                                           |                    | <b>\$14,041</b>     | <b>\$14,041</b>     |
| <b>TOTAL RECEIPTS</b>                        |                                           |                    | <b>\$14,041</b>     | <b>\$14,041</b>     |
| <b>NET APPROPRIATION</b>                     |                                           |                    | <b>\$95,425,572</b> | <b>\$95,425,572</b> |

Position Counts

Office of State Budget And Management  
Certified Budget  
Detail by Fund  
Biennium 2025-27  
Position Counts

REQUIREMENTS

|                         |                    |      |         |         |
|-------------------------|--------------------|------|---------|---------|
| 51110000                | EPA-REG SALARIES   | 4000 | 20.132  | 20.132  |
| 51150000                | EPA-TEACH SALARIES | 4000 | 655.765 | 655.765 |
| 51210000                | SPA-REG SALARIES   | 4000 | 65.531  | 65.531  |
| TOTAL PERSONAL SERVICES |                    |      | 741.428 | 741.428 |
| TOTAL POSITIONS         |                    |      | 741.428 | 741.428 |

**Office of State Budget And Management  
Certified Budget  
Detail by Fund  
Biennium 2025-27**

**16075-Western Carolina University - General Fund**

**151603-103 NON-CRED & RECPT-SUPT INSTR WCU BC 16075**

| <b>Account Code</b>                          | <b>Account Title</b>                  | <b>Fund Source</b> | <b>2025-2026</b> | <b>2026-2027</b> |
|----------------------------------------------|---------------------------------------|--------------------|------------------|------------------|
| <b>REQUIREMENTS</b>                          |                                       |                    |                  |                  |
| 51150000                                     | EPA-TEACH SALARIES                    | 4000               | \$28,476         | \$28,476         |
| 51210000                                     | SPA-REG SALARIES                      | 4000               | \$33,887         | \$33,887         |
| 51510000                                     | SOCIAL SEC CONTRIB                    | 4000               | \$4,771          | \$4,771          |
| 51520000                                     | REG RETIRE CONTRIB                    | 4000               | \$10,921         | \$10,921         |
| 51540000                                     | OPT RETIRE CONTRIB                    | 4000               | \$2,365          | \$2,365          |
| 51560000                                     | MED INS CONTRIB                       | 4000               | \$5,381          | \$5,381          |
| <b>TOTAL PERSONAL SERVICES</b>               |                                       |                    | <b>\$85,801</b>  | <b>\$85,801</b>  |
| 52000000                                     | PURCHASED SERVICES - UNIVERSITY       | 0000               | \$381,405        | \$381,405        |
| <b>TOTAL PURCHASED SERVICES</b>              |                                       |                    | <b>\$381,405</b> | <b>\$381,405</b> |
| 53000000                                     | SUPPLIES - UNIVERSITY                 | 0000               | \$18,500         | \$18,500         |
| <b>TOTAL SUPPLIES</b>                        |                                       |                    | <b>\$18,500</b>  | <b>\$18,500</b>  |
| 54000000                                     | PROPERTY PLANT & EQUIPMENT-UNIVERSITY | 0000               | \$1,000          | \$1,000          |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> |                                       |                    | <b>\$1,000</b>   | <b>\$1,000</b>   |
| 58600000                                     | NONMAND INTRA-INST TFR                | 0000               | \$7,233          | \$7,233          |
| <b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b>  |                                       |                    | <b>\$7,233</b>   | <b>\$7,233</b>   |
| <b>TOTAL REQUIREMENTS</b>                    |                                       |                    | <b>\$493,939</b> | <b>\$493,939</b> |
| <b>RECEIPTS</b>                              |                                       |                    |                  |                  |
| 44195000                                     | UNIV/CC AUXILIARY SALES               | 0000               | \$20,701         | \$20,701         |
| <b>TOTAL SALES SERVICES &amp; RENTALS</b>    |                                       |                    | <b>\$20,701</b>  | <b>\$20,701</b>  |
| 45820000                                     | NON-RESIDENT TUITION                  | 0000               | \$74,298         | \$74,298         |
| 45831000                                     | EXTENSION INSTRUCTION FEE             | 0000               | \$83             | \$83             |
| 45834000                                     | SPECIAL FEES                          | 0000               | \$398,857        | \$398,857        |
| <b>TOTAL FEES, LICENSES &amp; FINES</b>      |                                       |                    | <b>\$473,238</b> | <b>\$473,238</b> |
| <b>TOTAL RECEIPTS</b>                        |                                       |                    | <b>\$493,939</b> | <b>\$493,939</b> |
| <b>NET APPROPRIATION</b>                     |                                       |                    | <b>\$0</b>       | <b>\$0</b>       |

**Position Counts**

|                                |                    |      |              |              |
|--------------------------------|--------------------|------|--------------|--------------|
| <b>REQUIREMENTS</b>            |                    |      |              |              |
| 51110000                       | EPA-REG SALARIES   | 4000 | 0.950        | 0.950        |
| 51150000                       | EPA-TEACH SALARIES | 4000 | 0.120        | 0.120        |
| 51210000                       | SPA-REG SALARIES   | 4000 | 0.665        | 0.665        |
| <b>TOTAL PERSONAL SERVICES</b> |                    |      | <b>1.735</b> | <b>1.735</b> |
| <b>TOTAL POSITIONS</b>         |                    |      | <b>1.735</b> | <b>1.735</b> |

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**16075-Western Carolina University - General Fund**

**151605-110 ORGANIZED RESEARCH WCU BC 16075**

| <b>Account Code</b>                          | <b>Account Title</b>                      | <b>Fund Source</b> | <b>2025-2026</b> | <b>2026-2027</b> |
|----------------------------------------------|-------------------------------------------|--------------------|------------------|------------------|
| <b>REQUIREMENTS</b>                          |                                           |                    |                  |                  |
| 51110000                                     | EPA-REG SALARIES                          | 4000               | \$118,056        | \$118,056        |
| 51210000                                     | SPA-REG SALARIES                          | 4000               | \$186,899        | \$186,899        |
| 51310000                                     | REG(N S) TEMP WAGES                       | 4000               | \$9,843          | \$9,843          |
| 51350000                                     | STU TEMP WAGES                            | 4000               | \$5,000          | \$5,000          |
| 51420000                                     | HOLIDAY PAY                               | 4000               | \$210            | \$210            |
| 51510000                                     | SOCIAL SEC CONTRIB                        | 4000               | \$24,011         | \$24,011         |
| 51520000                                     | REG RETIRE CONTRIB                        | 4000               | \$55,428         | \$55,428         |
| 51540000                                     | OPT RETIRE CONTRIB                        | 4000               | \$10,579         | \$10,579         |
| 51560000                                     | MED INS CONTRIB                           | 4000               | \$42,409         | \$42,409         |
| 51576000                                     | FLEXIBLE SPENDNG SVG ACCT                 | 4000               | \$40             | \$40             |
| 51630000                                     | WORKERS COMENSATION-UNIVERSITY            | 4000               | \$5,260          | \$5,260          |
| <b>TOTAL PERSONAL SERVICES</b>               |                                           |                    | <b>\$457,735</b> | <b>\$457,735</b> |
| 52000000                                     | PURCHASED SERVICES - UNIVERSITY           | 0000               | \$75,242         | \$75,242         |
| 52100000                                     | PURCHASED CONTRACTUAL SERVICES-UNIVERSITY | 0000               | \$20,932         | \$20,932         |
| 52200000                                     | UTILITIES - UNIVERSITY                    | 0000               | \$25,000         | \$25,000         |
| <b>TOTAL PURCHASED SERVICES</b>              |                                           |                    | <b>\$121,174</b> | <b>\$121,174</b> |
| 53000000                                     | SUPPLIES - UNIVERSITY                     | 0000               | \$18,248         | \$18,248         |
| <b>TOTAL SUPPLIES</b>                        |                                           |                    | <b>\$18,248</b>  | <b>\$18,248</b>  |
| 54000000                                     | PROPERTY PLANT & EQUIPMENT-UNIVERSITY     | 0000               | \$949            | \$949            |
| 54600000                                     | ART LIBRARY LEARNING RESOURCES-UNIVERSITY | 0000               | \$400            | \$400            |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> |                                           |                    | <b>\$1,349</b>   | <b>\$1,349</b>   |
| <b>TOTAL REQUIREMENTS</b>                    |                                           |                    | <b>\$598,506</b> | <b>\$598,506</b> |
| <b>RECEIPTS</b>                              |                                           |                    |                  |                  |
| 44195000                                     | UNIV/CC AUXILIARY SALES                   | 0000               | \$193,514        | \$193,514        |
| <b>TOTAL SALES SERVICES &amp; RENTALS</b>    |                                           |                    | <b>\$193,514</b> | <b>\$193,514</b> |
| <b>TOTAL RECEIPTS</b>                        |                                           |                    | <b>\$193,514</b> | <b>\$193,514</b> |
| <b>NET APPROPRIATION</b>                     |                                           |                    | <b>\$404,992</b> | <b>\$404,992</b> |

**Position Counts**

|                                |                  |      |              |              |
|--------------------------------|------------------|------|--------------|--------------|
| <b>REQUIREMENTS</b>            |                  |      |              |              |
| 51110000                       | EPA-REG SALARIES | 4000 | 0.946        | 0.946        |
| 51210000                       | SPA-REG SALARIES | 4000 | 4.276        | 4.276        |
| <b>TOTAL PERSONAL SERVICES</b> |                  |      | <b>5.222</b> | <b>5.222</b> |
| <b>TOTAL POSITIONS</b>         |                  |      | <b>5.222</b> | <b>5.222</b> |

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**16075-Western Carolina University - General Fund**

**151606-112 UNC SYSTEM LAB SCHOOLS WCU BC 16075**

| <b>Account Code</b>                          | <b>Account Title</b>                       | <b>Fund Source</b> | <b>2025-2026</b>   | <b>2026-2027</b>   |
|----------------------------------------------|--------------------------------------------|--------------------|--------------------|--------------------|
| <b>REQUIREMENTS</b>                          |                                            |                    |                    |                    |
| 51110000                                     | EPA-REG SALARIES                           | 4000               | \$577,700          | \$577,700          |
| 51160000                                     | EPA-TIME LIMITED SAL                       | 4000               | \$900              | \$900              |
| 51310000                                     | REG(N S) TEMP WAGES                        | 4000               | \$6,000            | \$6,000            |
| 51350000                                     | STU TEMP WAGES                             | 4000               | \$3,560            | \$3,560            |
| 51510000                                     | SOCIAL SEC CONTRIB                         | 4000               | \$45,088           | \$45,088           |
| 51520000                                     | REG RETIRE CONTRIB                         | 4000               | \$128,959          | \$128,959          |
| 51540000                                     | OPT RETIRE CONTRIB                         | 4000               | \$8,466            | \$8,466            |
| 51560000                                     | MED INS CONTRIB                            | 4000               | \$76,995           | \$76,995           |
| 51576000                                     | FLEXIBLE SPENDNG SVG ACCT                  | 4000               | \$10               | \$10               |
| <b>TOTAL PERSONAL SERVICES</b>               |                                            |                    | <b>\$847,678</b>   | <b>\$847,678</b>   |
| 52000000                                     | PURCHASED SERVICES - UNIVERSITY            | 0000               | \$16,060           | \$16,060           |
| 52100000                                     | PURCHASED CONTRACTUAL SERVICES-UNIVERSITY  | 0000               | \$77,362           | \$77,362           |
| <b>TOTAL PURCHASED SERVICES</b>              |                                            |                    | <b>\$93,422</b>    | <b>\$93,422</b>    |
| 53000000                                     | SUPPLIES - UNIVERSITY                      | 0000               | \$37,645           | \$37,645           |
| <b>TOTAL SUPPLIES</b>                        |                                            |                    | <b>\$37,645</b>    | <b>\$37,645</b>    |
| 54000000                                     | PROPERTY PLANT & EQUIPMENT-UNIVERSITY      | 0000               | \$38,833           | \$38,833           |
| 54600000                                     | ART LIBRARY LEARNING RESOURCES-UNIVERSITY  | 0000               | \$116              | \$116              |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> |                                            |                    | <b>\$38,949</b>    | <b>\$38,949</b>    |
| 55000000                                     | OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY  | 0000               | \$2,050            | \$2,050            |
| <b>TOTAL OTHER EXPENSES AND ADJUSTMENTS</b>  |                                            |                    | <b>\$2,050</b>     | <b>\$2,050</b>     |
| <b>TOTAL REQUIREMENTS</b>                    |                                            |                    | <b>\$1,019,744</b> | <b>\$1,019,744</b> |
| <b>RECEIPTS</b>                              |                                            |                    |                    |                    |
| 42700009                                     | FEDERAL RESEARCH GRANTS                    | 0000               | \$96,681           | \$96,681           |
| 42800001                                     | STATE RESEARCH GRANTS                      | 0000               | \$505,825          | \$505,825          |
| 42B00002                                     | PRIVATE RESEARCH GRANTS                    | 0000               | \$30,000           | \$30,000           |
| 42H00001                                     | CITIES TOWNS & OTHER LOCAL RESEARCH GRANTS | 0000               | \$97,238           | \$97,238           |
| <b>TOTAL GRANTS</b>                          |                                            |                    | <b>\$729,744</b>   | <b>\$729,744</b>   |
| <b>TOTAL RECEIPTS</b>                        |                                            |                    | <b>\$729,744</b>   | <b>\$729,744</b>   |
| <b>NET APPROPRIATION</b>                     |                                            |                    | <b>\$290,000</b>   | <b>\$290,000</b>   |

**Position Counts**

|                                |                          |      |              |              |
|--------------------------------|--------------------------|------|--------------|--------------|
| <b>REQUIREMENTS</b>            |                          |      |              |              |
| 51110000                       | EPA-REG SALARIES         | 4000 | 2.269        | 2.269        |
| 51120000                       | EPA-SPC SAL-APP-DIRECTOR | 4000 | 7.113        | 7.113        |
| <b>TOTAL PERSONAL SERVICES</b> |                          |      | <b>9.382</b> | <b>9.382</b> |
| <b>TOTAL POSITIONS</b>         |                          |      | <b>9.382</b> | <b>9.382</b> |

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**16075-Western Carolina University - General Fund**

**151607-142 COMMUNITY SERVICES WCU BC 16075**

| <b>Account Code</b>                          | <b>Account Title</b>                      | <b>Fund Source</b> | <b>2025-2026</b> | <b>2026-2027</b> |
|----------------------------------------------|-------------------------------------------|--------------------|------------------|------------------|
| <b>REQUIREMENTS</b>                          |                                           |                    |                  |                  |
| 51110000                                     | EPA-REG SALARIES                          | 4000               | \$140,290        | \$140,290        |
| 51210000                                     | SPA-REG SALARIES                          | 4000               | \$7,229          | \$7,229          |
| 51510000                                     | SOCIAL SEC CONTRIB                        | 4000               | \$11,286         | \$11,286         |
| 51520000                                     | REG RETIRE CONTRIB                        | 4000               | \$38,289         | \$38,289         |
| 51540000                                     | OPT RETIRE CONTRIB                        | 4000               | \$91             | \$91             |
| 51560000                                     | MED INS CONTRIB                           | 4000               | \$15,133         | \$15,133         |
| 51664000                                     | NONTAX EMP CELL PH REIMB                  | 4000               | \$720            | \$720            |
| <b>TOTAL PERSONAL SERVICES</b>               |                                           |                    | <b>\$213,038</b> | <b>\$213,038</b> |
| 52000000                                     | PURCHASED SERVICES - UNIVERSITY           | 0000               | \$21,352         | \$21,352         |
| 52100000                                     | PURCHASED CONTRACTUAL SERVICES-UNIVERSITY | 0000               | \$25,080         | \$25,080         |
| <b>TOTAL PURCHASED SERVICES</b>              |                                           |                    | <b>\$46,432</b>  | <b>\$46,432</b>  |
| 53000000                                     | SUPPLIES - UNIVERSITY                     | 0000               | \$6,571          | \$6,571          |
| <b>TOTAL SUPPLIES</b>                        |                                           |                    | <b>\$6,571</b>   | <b>\$6,571</b>   |
| 54000000                                     | PROPERTY PLANT & EQUIPMENT-UNIVERSITY     | 0000               | \$1,000          | \$1,000          |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> |                                           |                    | <b>\$1,000</b>   | <b>\$1,000</b>   |
| 55000000                                     | OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY | 0000               | \$1,275          | \$1,275          |
| <b>TOTAL OTHER EXPENSES AND ADJUSTMENTS</b>  |                                           |                    | <b>\$1,275</b>   | <b>\$1,275</b>   |
| <b>TOTAL REQUIREMENTS</b>                    |                                           |                    | <b>\$268,316</b> | <b>\$268,316</b> |
| <b>NET APPROPRIATION</b>                     |                                           |                    | <b>\$268,316</b> | <b>\$268,316</b> |
| <b>Position Counts</b>                       |                                           |                    |                  |                  |
| <b>REQUIREMENTS</b>                          |                                           |                    |                  |                  |
| 51110000                                     | EPA-REG SALARIES                          | 4000               | 2.000            | 2.000            |
| 51210000                                     | SPA-REG SALARIES                          | 4000               | 1.000            | 1.000            |
| <b>TOTAL PERSONAL SERVICES</b>               |                                           |                    | <b>3.000</b>     | <b>3.000</b>     |
| <b>TOTAL POSITIONS</b>                       |                                           |                    | <b>3.000</b>     | <b>3.000</b>     |

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**16075-Western Carolina University - General Fund**

**151609-146 NC ARBORETUM WCU BC 16075**

| <b>Account Code</b>                       | <b>Account Title</b>            | <b>Fund Source</b> | <b>2025-2026</b>   | <b>2026-2027</b>   |
|-------------------------------------------|---------------------------------|--------------------|--------------------|--------------------|
| <b>REQUIREMENTS</b>                       |                                 |                    |                    |                    |
| 51110000                                  | EPA-REG SALARIES                | 4000               | \$515,028          | \$515,028          |
| 51210000                                  | SPA-REG SALARIES                | 4000               | \$1,055,619        | \$1,055,619        |
| 51410000                                  | OT PAY                          | 4000               | \$2,192            | \$2,192            |
| 51420000                                  | HOLIDAY PAY                     | 4000               | \$3,434            | \$3,434            |
| 51460000                                  | EPA&SPA-LONGVTY PAY             | 4000               | \$11,104           | \$11,104           |
| 51510000                                  | SOCIAL SEC CONTRIB              | 4000               | \$110,635          | \$110,635          |
| 51520000                                  | REG RETIRE CONTRIB              | 4000               | \$231,578          | \$231,578          |
| 51530000                                  | LEO RETIRE CONTRIB              | 4000               | \$23,693           | \$23,693           |
| 51540000                                  | OPT RETIRE CONTRIB              | 4000               | \$68,602           | \$68,602           |
| 51560000                                  | MED INS CONTRIB                 | 4000               | \$212,594          | \$212,594          |
| 51572000                                  | UNEMP COMP PAYMNTS TO DES       | 4000               | \$3,998            | \$3,998            |
| 51630000                                  | WORKERS COMENSATION-UNIVERSITY  | 4000               | \$3,635            | \$3,635            |
| <b>TOTAL PERSONAL SERVICES</b>            |                                 |                    | <b>\$2,242,112</b> | <b>\$2,242,112</b> |
| 52000000                                  | PURCHASED SERVICES - UNIVERSITY | 0000               | \$79,977           | \$79,977           |
| 52200000                                  | UTILITIES - UNIVERSITY          | 0000               | \$74,487           | \$74,487           |
| <b>TOTAL PURCHASED SERVICES</b>           |                                 |                    | <b>\$154,464</b>   | <b>\$154,464</b>   |
| 53000000                                  | SUPPLIES - UNIVERSITY           | 0000               | \$276,683          | \$276,683          |
| <b>TOTAL SUPPLIES</b>                     |                                 |                    | <b>\$276,683</b>   | <b>\$276,683</b>   |
| <b>TOTAL REQUIREMENTS</b>                 |                                 |                    | <b>\$2,673,259</b> | <b>\$2,673,259</b> |
| <b>RECEIPTS</b>                           |                                 |                    |                    |                    |
| 44410000                                  | RENTAL OF REAL PROPERTY         | 0000               | \$29,019           | \$29,019           |
| <b>TOTAL SALES SERVICES &amp; RENTALS</b> |                                 |                    | <b>\$29,019</b>    | <b>\$29,019</b>    |
| <b>TOTAL RECEIPTS</b>                     |                                 |                    | <b>\$29,019</b>    | <b>\$29,019</b>    |
| <b>NET APPROPRIATION</b>                  |                                 |                    | <b>\$2,644,240</b> | <b>\$2,644,240</b> |
| <b>Position Counts</b>                    |                                 |                    |                    |                    |
| <b>REQUIREMENTS</b>                       |                                 |                    |                    |                    |
| 51110000                                  | EPA-REG SALARIES                | 4000               | 3.743              | 3.743              |
| 51210000                                  | SPA-REG SALARIES                | 4000               | 20.250             | 20.250             |
| <b>TOTAL PERSONAL SERVICES</b>            |                                 |                    | <b>23.993</b>      | <b>23.993</b>      |
| <b>TOTAL POSITIONS</b>                    |                                 |                    | <b>23.993</b>      | <b>23.993</b>      |

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**16075-Western Carolina University - General Fund**

**151610-151 LIBRARIES WCU BC 16075**

| <b>Account Code</b>                          | <b>Account Title</b>                      | <b>Fund Source</b> | <b>2025-2026</b>   | <b>2026-2027</b>   |
|----------------------------------------------|-------------------------------------------|--------------------|--------------------|--------------------|
| <b>REQUIREMENTS</b>                          |                                           |                    |                    |                    |
| 51110000                                     | EPA-REG SALARIES                          | 4000               | \$1,650,425        | \$1,650,425        |
| 51210000                                     | SPA-REG SALARIES                          | 4000               | \$1,264,662        | \$1,264,662        |
| 51310000                                     | REG(N S) TEMP WAGES                       | 4000               | \$1,800            | \$1,800            |
| 51350000                                     | STU TEMP WAGES                            | 4000               | \$11,747           | \$11,747           |
| 51420000                                     | HOLIDAY PAY                               | 4000               | \$2,333            | \$2,333            |
| 51460000                                     | EPA&SPA-LONGVTY PAY                       | 4000               | \$9,235            | \$9,235            |
| 51510000                                     | SOCIAL SEC CONTRIB                        | 4000               | \$218,556          | \$218,556          |
| 51520000                                     | REG RETIRE CONTRIB                        | 4000               | \$356,143          | \$356,143          |
| 51540000                                     | OPT RETIRE CONTRIB                        | 4000               | \$175,699          | \$175,699          |
| 51560000                                     | MED INS CONTRIB                           | 4000               | \$409,926          | \$409,926          |
| 51572000                                     | UNEMP COMP PAYMNTS TO DES                 | 4000               | \$543              | \$543              |
| 51576000                                     | FLEXIBLE SPENDNG SVG ACCT                 | 4000               | \$3,100            | \$3,100            |
| <b>TOTAL PERSONAL SERVICES</b>               |                                           |                    | <b>\$4,104,169</b> | <b>\$4,104,169</b> |
| 52000000                                     | PURCHASED SERVICES - UNIVERSITY           | 0000               | \$141,276          | \$141,276          |
| 52100000                                     | PURCHASED CONTRACTUAL SERVICES-UNIVERSITY | 0000               | \$75,100           | \$75,100           |
| <b>TOTAL PURCHASED SERVICES</b>              |                                           |                    | <b>\$216,376</b>   | <b>\$216,376</b>   |
| 53000000                                     | SUPPLIES - UNIVERSITY                     | 0000               | \$25,657           | \$25,657           |
| <b>TOTAL SUPPLIES</b>                        |                                           |                    | <b>\$25,657</b>    | <b>\$25,657</b>    |
| 54000000                                     | PROPERTY PLANT & EQUIPMENT-UNIVERSITY     | 0000               | \$20,386           | \$20,386           |
| 54600000                                     | ART LIBRARY LEARNING RESOURCES-UNIVERSITY | 0000               | \$1,721,867        | \$1,721,867        |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> |                                           |                    | <b>\$1,742,253</b> | <b>\$1,742,253</b> |
| 55000000                                     | OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY | 0000               | \$14,163           | \$14,163           |
| <b>TOTAL OTHER EXPENSES AND ADJUSTMENTS</b>  |                                           |                    | <b>\$14,163</b>    | <b>\$14,163</b>    |
| 58700000                                     | INTER-INST TFR                            | 0000               | \$41,832           | \$41,832           |
| <b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b>  |                                           |                    | <b>\$41,832</b>    | <b>\$41,832</b>    |
| <b>TOTAL REQUIREMENTS</b>                    |                                           |                    | <b>\$6,144,450</b> | <b>\$6,144,450</b> |
| <b>RECEIPTS</b>                              |                                           |                    |                    |                    |
| 45500000                                     | FINES PENAL ASSESS FEE                    | 0000               | \$8,696            | \$8,696            |
| <b>TOTAL FEES, LICENSES &amp; FINES</b>      |                                           |                    | <b>\$8,696</b>     | <b>\$8,696</b>     |
| <b>TOTAL RECEIPTS</b>                        |                                           |                    | <b>\$8,696</b>     | <b>\$8,696</b>     |
| <b>NET APPROPRIATION</b>                     |                                           |                    | <b>\$6,135,754</b> | <b>\$6,135,754</b> |

**Position Counts**

|                                |                  |      |               |               |
|--------------------------------|------------------|------|---------------|---------------|
| <b>REQUIREMENTS</b>            |                  |      |               |               |
| 51110000                       | EPA-REG SALARIES | 4000 | 21.250        | 21.250        |
| 51210000                       | SPA-REG SALARIES | 4000 | 25.750        | 25.750        |
| <b>TOTAL PERSONAL SERVICES</b> |                  |      | <b>47.000</b> | <b>47.000</b> |

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REQUIREMENTS

TOTAL POSITIONS

|        |        |
|--------|--------|
| 47.000 | 47.000 |
|--------|--------|

**Office of State Budget And Management  
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Detail by Fund  
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**16075-Western Carolina University - General Fund**

**151611-152 GENERAL ACADEMIC SUPPORT WCU BC 16075**

| <b>Account Code</b>                          | <b>Account Title</b>                      | <b>Fund Source</b> | <b>2025-2026</b>    | <b>2026-2027</b>    |
|----------------------------------------------|-------------------------------------------|--------------------|---------------------|---------------------|
| <b>REQUIREMENTS</b>                          |                                           |                    |                     |                     |
| 51110000                                     | EPA-REG SALARIES                          | 4000               | \$5,211,589         | \$5,211,589         |
| 51210000                                     | SPA-REG SALARIES                          | 4000               | \$3,767,340         | \$3,767,340         |
| 51310000                                     | REG(N S) TEMP WAGES                       | 4000               | \$22,600            | \$22,600            |
| 51350000                                     | STU TEMP WAGES                            | 4000               | \$179,818           | \$179,818           |
| 51420000                                     | HOLIDAY PAY                               | 4000               | \$1,800             | \$1,800             |
| 51460000                                     | EPA&SPA-LONGVTY PAY                       | 4000               | \$18,195            | \$18,195            |
| 51510000                                     | SOCIAL SEC CONTRIB                        | 4000               | \$685,949           | \$685,949           |
| 51520000                                     | REG RETIRE CONTRIB                        | 4000               | \$1,218,023         | \$1,218,023         |
| 51540000                                     | OPT RETIRE CONTRIB                        | 4000               | \$464,442           | \$464,442           |
| 51560000                                     | MED INS CONTRIB                           | 4000               | \$938,738           | \$938,738           |
| 51576000                                     | FLEXIBLE SPENDNG SVG ACCT                 | 4000               | \$6,500             | \$6,500             |
| 51625000                                     | ST DISABILITY PMT                         | 4000               | \$2,351             | \$2,351             |
| 51630000                                     | WORKERS COMENSATION-UNIVERSITY            | 4000               | \$68                | \$68                |
| 51664000                                     | NONTAX EMP CELL PH REIMB                  | 4000               | \$12,240            | \$12,240            |
| <b>TOTAL PERSONAL SERVICES</b>               |                                           |                    | <b>\$12,529,653</b> | <b>\$12,529,653</b> |
| 52000000                                     | PURCHASED SERVICES - UNIVERSITY           | 0000               | \$2,562,697         | \$2,562,697         |
| 52100000                                     | PURCHASED CONTRACTUAL SERVICES-UNIVERSITY | 0000               | \$220,027           | \$220,027           |
| 52200000                                     | UTILITIES - UNIVERSITY                    | 0000               | \$6,135             | \$6,135             |
| <b>TOTAL PURCHASED SERVICES</b>              |                                           |                    | <b>\$2,788,859</b>  | <b>\$2,788,859</b>  |
| 53000000                                     | SUPPLIES - UNIVERSITY                     | 0000               | \$166,326           | \$166,326           |
| <b>TOTAL SUPPLIES</b>                        |                                           |                    | <b>\$166,326</b>    | <b>\$166,326</b>    |
| 54000000                                     | PROPERTY PLANT & EQUIPMENT-UNIVERSITY     | 0000               | \$423,102           | \$423,102           |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> |                                           |                    | <b>\$423,102</b>    | <b>\$423,102</b>    |
| 55000000                                     | OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY | 0000               | \$19,227            | \$19,227            |
| <b>TOTAL OTHER EXPENSES AND ADJUSTMENTS</b>  |                                           |                    | <b>\$19,227</b>     | <b>\$19,227</b>     |
| 58600000                                     | NONMAND INTRA-INST TFR                    | 0000               | \$831               | \$831               |
| <b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b>  |                                           |                    | <b>\$831</b>        | <b>\$831</b>        |
| <b>TOTAL REQUIREMENTS</b>                    |                                           |                    | <b>\$15,927,998</b> | <b>\$15,927,998</b> |
| <b>RECEIPTS</b>                              |                                           |                    |                     |                     |
| 44195000                                     | UNIV/CC AUXILIARY SALES                   | 0000               | \$500               | \$500               |
| <b>TOTAL SALES SERVICES &amp; RENTALS</b>    |                                           |                    | <b>\$500</b>        | <b>\$500</b>        |
| <b>TOTAL RECEIPTS</b>                        |                                           |                    | <b>\$500</b>        | <b>\$500</b>        |
| <b>NET APPROPRIATION</b>                     |                                           |                    | <b>\$15,927,498</b> | <b>\$15,927,498</b> |

**Position Counts**

**REQUIREMENTS**

|          |                  |      |        |        |
|----------|------------------|------|--------|--------|
| 51110000 | EPA-REG SALARIES | 4000 | 64.968 | 64.968 |
| 51210000 | SPA-REG SALARIES | 4000 | 57.178 | 57.178 |

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Position Counts

REQUIREMENTS

TOTAL PERSONAL SERVICES

TOTAL POSITIONS

|         |         |
|---------|---------|
| 122.146 | 122.146 |
| 122.146 | 122.146 |

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**16075-Western Carolina University - General Fund**

**151612-160 STUDENT SERVICES WCU BC 16075**

| <b>Account Code</b>                          | <b>Account Title</b>                      | <b>Fund Source</b> | <b>2025-2026</b>   | <b>2026-2027</b>   |
|----------------------------------------------|-------------------------------------------|--------------------|--------------------|--------------------|
| <b>REQUIREMENTS</b>                          |                                           |                    |                    |                    |
| 51110000                                     | EPA-REG SALARIES                          | 4000               | \$3,906,576        | \$3,906,576        |
| 51210000                                     | SPA-REG SALARIES                          | 4000               | \$1,595,485        | \$1,595,485        |
| 51310000                                     | REG(N S) TEMP WAGES                       | 4000               | \$13,279           | \$13,279           |
| 51350000                                     | STU TEMP WAGES                            | 4000               | \$202,631          | \$202,631          |
| 51420000                                     | HOLIDAY PAY                               | 4000               | \$48               | \$48               |
| 51460000                                     | EPA&SPA-LONGVTY PAY                       | 4000               | \$13,007           | \$13,007           |
| 51510000                                     | SOCIAL SEC CONTRIB                        | 4000               | \$411,431          | \$411,431          |
| 51520000                                     | REG RETIRE CONTRIB                        | 4000               | \$814,072          | \$814,072          |
| 51540000                                     | OPT RETIRE CONTRIB                        | 4000               | \$226,946          | \$226,946          |
| 51560000                                     | MED INS CONTRIB                           | 4000               | \$707,533          | \$707,533          |
| 51576000                                     | FLEXIBLE SPENDNG SVG ACCT                 | 4000               | \$5,250            | \$5,250            |
| 51664000                                     | NONTAX EMP CELL PH REIMB                  | 4000               | \$3,600            | \$3,600            |
| <b>TOTAL PERSONAL SERVICES</b>               |                                           |                    | <b>\$7,899,858</b> | <b>\$7,899,858</b> |
| 52000000                                     | PURCHASED SERVICES - UNIVERSITY           | 0000               | \$1,003,050        | \$1,003,050        |
| 52100000                                     | PURCHASED CONTRACTUAL SERVICES-UNIVERSITY | 0000               | \$375,775          | \$375,775          |
| <b>TOTAL PURCHASED SERVICES</b>              |                                           |                    | <b>\$1,378,825</b> | <b>\$1,378,825</b> |
| 53000000                                     | SUPPLIES - UNIVERSITY                     | 0000               | \$99,486           | \$99,486           |
| <b>TOTAL SUPPLIES</b>                        |                                           |                    | <b>\$99,486</b>    | <b>\$99,486</b>    |
| 54000000                                     | PROPERTY PLANT & EQUIPMENT-UNIVERSITY     | 0000               | \$473,750          | \$473,750          |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> |                                           |                    | <b>\$473,750</b>   | <b>\$473,750</b>   |
| 55000000                                     | OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY | 0000               | \$41,578           | \$41,578           |
| <b>TOTAL OTHER EXPENSES AND ADJUSTMENTS</b>  |                                           |                    | <b>\$41,578</b>    | <b>\$41,578</b>    |
| 58600000                                     | NONMAND INTRA-INST TFR                    | 0000               | \$9,669            | \$9,669            |
| <b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b>  |                                           |                    | <b>\$9,669</b>     | <b>\$9,669</b>     |
| <b>TOTAL REQUIREMENTS</b>                    |                                           |                    | <b>\$9,903,166</b> | <b>\$9,903,166</b> |
| <b>RECEIPTS</b>                              |                                           |                    |                    |                    |
| 47300000                                     | INDIRECT(OVERHD) COST REC                 | 0000               | \$61,000           | \$61,000           |
| <b>TOTAL MISCELLANEOUS</b>                   |                                           |                    | <b>\$61,000</b>    | <b>\$61,000</b>    |
| <b>TOTAL RECEIPTS</b>                        |                                           |                    | <b>\$61,000</b>    | <b>\$61,000</b>    |
| <b>NET APPROPRIATION</b>                     |                                           |                    | <b>\$9,842,166</b> | <b>\$9,842,166</b> |

**Position Counts**

|                                |                  |      |               |               |
|--------------------------------|------------------|------|---------------|---------------|
| <b>REQUIREMENTS</b>            |                  |      |               |               |
| 51110000                       | EPA-REG SALARIES | 4000 | 60.158        | 60.158        |
| 51210000                       | SPA-REG SALARIES | 4000 | 35.293        | 35.293        |
| <b>TOTAL PERSONAL SERVICES</b> |                  |      | <b>95.451</b> | <b>95.451</b> |
| <b>TOTAL POSITIONS</b>         |                  |      | <b>95.451</b> | <b>95.451</b> |

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**16075-Western Carolina University - General Fund**

**151613-170 INSTITUTIONAL SUPPORT WCU BC 16075**

| <b>Account Code</b>                          | <b>Account Title</b>                      | <b>Fund Source</b> | <b>2025-2026</b>    | <b>2026-2027</b>    |
|----------------------------------------------|-------------------------------------------|--------------------|---------------------|---------------------|
| <b>REQUIREMENTS</b>                          |                                           |                    |                     |                     |
| 51110000                                     | EPA-REG SALARIES                          | 4000               | \$9,346,645         | \$9,346,645         |
| 51210000                                     | SPA-REG SALARIES                          | 4000               | \$5,700,869         | \$5,700,869         |
| 51310000                                     | REG(N S) TEMP WAGES                       | 4000               | \$51,705            | \$51,705            |
| 51350000                                     | STU TEMP WAGES                            | 4000               | \$29,388            | \$29,388            |
| 51410000                                     | OT PAY                                    | 4000               | \$337               | \$337               |
| 51420000                                     | HOLIDAY PAY                               | 4000               | \$3,943             | \$3,943             |
| 51460000                                     | EPA&SPA-LONGVTY PAY                       | 4000               | \$38,248            | \$38,248            |
| 51510000                                     | SOCIAL SEC CONTRIB                        | 4000               | \$1,227,764         | \$1,227,764         |
| 51520000                                     | REG RETIRE CONTRIB                        | 4000               | \$2,856,685         | \$2,856,685         |
| 51540000                                     | OPT RETIRE CONTRIB                        | 4000               | \$589,326           | \$589,326           |
| 51560000                                     | MED INS CONTRIB                           | 4000               | \$1,573,815         | \$1,573,815         |
| 51576000                                     | FLEXIBLE SPENDNG SVG ACCT                 | 4000               | \$12,500            | \$12,500            |
| 51625000                                     | ST DISABILITY PMT                         | 4000               | \$2,517             | \$2,517             |
| 51630000                                     | WORKERS COMENSATION-UNIVERSITY            | 4000               | \$600               | \$600               |
| 51664000                                     | NONTAX EMP CELL PH REIMB                  | 4000               | \$20,040            | \$20,040            |
| <b>TOTAL PERSONAL SERVICES</b>               |                                           |                    | <b>\$21,454,382</b> | <b>\$21,454,382</b> |
| 52000000                                     | PURCHASED SERVICES - UNIVERSITY           | 0000               | \$5,988,813         | \$6,014,525         |
| 52100000                                     | PURCHASED CONTRACTUAL SERVICES-UNIVERSITY | 0000               | \$388,826           | \$388,826           |
| 52200000                                     | UTILITIES - UNIVERSITY                    | 0000               | \$39,491            | \$39,491            |
| 52850000                                     | PRINT BIND DUPLICATE                      | 0000               | \$2,325             | \$2,325             |
| <b>TOTAL PURCHASED SERVICES</b>              |                                           |                    | <b>\$6,419,455</b>  | <b>\$6,445,167</b>  |
| 53000000                                     | SUPPLIES - UNIVERSITY                     | 0000               | \$182,172           | \$182,172           |
| <b>TOTAL SUPPLIES</b>                        |                                           |                    | <b>\$182,172</b>    | <b>\$182,172</b>    |
| 54000000                                     | PROPERTY PLANT & EQUIPMENT-UNIVERSITY     | 0000               | \$854,558           | \$854,558           |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> |                                           |                    | <b>\$854,558</b>    | <b>\$854,558</b>    |
| 55000000                                     | OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY | 0000               | \$247,391           | \$247,391           |
| <b>TOTAL OTHER EXPENSES AND ADJUSTMENTS</b>  |                                           |                    | <b>\$247,391</b>    | <b>\$247,391</b>    |
| 58600000                                     | NONMAND INTRA-INST TFR                    | 0000               | \$1,800             | \$1,800             |
| <b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b>  |                                           |                    | <b>\$1,800</b>      | <b>\$1,800</b>      |
| <b>TOTAL REQUIREMENTS</b>                    |                                           |                    | <b>\$29,159,758</b> | <b>\$29,185,470</b> |
| <b>RECEIPTS</b>                              |                                           |                    |                     |                     |
| 44195000                                     | UNIV/CC AUXILIARY SALES                   | 0000               | \$62,999            | \$62,999            |
| <b>TOTAL SALES SERVICES &amp; RENTALS</b>    |                                           |                    | <b>\$62,999</b>     | <b>\$62,999</b>     |
| 47127000                                     | PROCUREMENT CARD REBATES                  | 0000               | \$158,113           | \$158,113           |
| <b>TOTAL MISCELLANEOUS</b>                   |                                           |                    | <b>\$158,113</b>    | <b>\$158,113</b>    |
| <b>TOTAL RECEIPTS</b>                        |                                           |                    | <b>\$221,112</b>    | <b>\$221,112</b>    |
| <b>NET APPROPRIATION</b>                     |                                           |                    | <b>\$28,938,646</b> | <b>\$28,964,358</b> |

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Position Counts

REQUIREMENTS

|                         |                  |      |         |         |
|-------------------------|------------------|------|---------|---------|
| 51110000                | EPA-REG SALARIES | 4000 | 89.267  | 89.267  |
| 51210000                | SPA-REG SALARIES | 4000 | 94.996  | 94.996  |
| TOTAL PERSONAL SERVICES |                  |      | 184.263 | 184.263 |
| TOTAL POSITIONS         |                  |      | 184.263 | 184.263 |

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**16075-Western Carolina University - General Fund**

**151614-180 PHYSICAL PLANT OPERATION WCU BC 16075**

| <b>Account Code</b>                          | <b>Account Title</b>                      | <b>Fund Source</b> | <b>2025-2026</b>    | <b>2026-2027</b>    |
|----------------------------------------------|-------------------------------------------|--------------------|---------------------|---------------------|
| <b>REQUIREMENTS</b>                          |                                           |                    |                     |                     |
| 51110000                                     | EPA-REG SALARIES                          | 4000               | \$2,160,725         | \$2,160,725         |
| 51210000                                     | SPA-REG SALARIES                          | 4000               | \$10,267,318        | \$10,267,318        |
| 51310000                                     | REG(N S) TEMP WAGES                       | 4000               | \$37,858            | \$37,858            |
| 51350000                                     | STU TEMP WAGES                            | 4000               | \$22,517            | \$22,517            |
| 51410000                                     | OT PAY                                    | 4000               | \$57,051            | \$57,051            |
| 51420000                                     | HOLIDAY PAY                               | 4000               | \$132,455           | \$132,455           |
| 51430000                                     | SHIFT PREM PAY                            | 4000               | \$56,719            | \$56,719            |
| 51460000                                     | EPA&SPA-LONGVTY PAY                       | 4000               | \$57,857            | \$57,857            |
| 51510000                                     | SOCIAL SEC CONTRIB                        | 4000               | \$955,376           | \$955,376           |
| 51520000                                     | REG RETIRE CONTRIB                        | 4000               | \$2,628,661         | \$2,628,661         |
| 51530000                                     | LEO RETIRE CONTRIB                        | 4000               | \$318,673           | \$318,673           |
| 51540000                                     | OPT RETIRE CONTRIB                        | 4000               | \$44,577            | \$44,577            |
| 51560000                                     | MED INS CONTRIB                           | 4000               | \$2,262,450         | \$2,262,450         |
| 51572000                                     | UNEMP COMP PAYMNTS TO DES                 | 4000               | \$220               | \$220               |
| 51576000                                     | FLEXIBLE SPENDNG SVG ACCT                 | 4000               | \$6,100             | \$6,100             |
| 51625000                                     | ST DISABILITY PMT                         | 4000               | \$46,510            | \$46,510            |
| 51630000                                     | WORKERS COMENSATION-UNIVERSITY            | 4000               | \$184,140           | \$184,140           |
| 51664000                                     | NONTAX EMP CELL PH REIMB                  | 4000               | \$720               | \$720               |
| <b>TOTAL PERSONAL SERVICES</b>               |                                           |                    | <b>\$19,239,927</b> | <b>\$19,239,927</b> |
| 52000000                                     | PURCHASED SERVICES - UNIVERSITY           | 0000               | \$2,157,423         | \$2,157,423         |
| 52100000                                     | PURCHASED CONTRACTUAL SERVICES-UNIVERSITY | 0000               | \$733,148           | \$733,148           |
| 52200000                                     | UTILITIES - UNIVERSITY                    | 0000               | \$5,261,068         | \$5,261,068         |
| <b>TOTAL PURCHASED SERVICES</b>              |                                           |                    | <b>\$8,151,639</b>  | <b>\$8,151,639</b>  |
| 53000000                                     | SUPPLIES - UNIVERSITY                     | 0000               | \$1,030,497         | \$1,030,497         |
| <b>TOTAL SUPPLIES</b>                        |                                           |                    | <b>\$1,030,497</b>  | <b>\$1,030,497</b>  |
| 54000000                                     | PROPERTY PLANT & EQUIPMENT-UNIVERSITY     | 0000               | \$628,747           | \$628,747           |
| <b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b> |                                           |                    | <b>\$628,747</b>    | <b>\$628,747</b>    |
| 55000000                                     | OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY | 0000               | \$12,194            | \$12,194            |
| <b>TOTAL OTHER EXPENSES AND ADJUSTMENTS</b>  |                                           |                    | <b>\$12,194</b>     | <b>\$12,194</b>     |
| 58700000                                     | INTER-INST TFR                            | 0000               | \$465               | \$465               |
| <b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b>  |                                           |                    | <b>\$465</b>        | <b>\$465</b>        |
| <b>TOTAL REQUIREMENTS</b>                    |                                           |                    | <b>\$29,063,469</b> | <b>\$29,063,469</b> |
| <b>RECEIPTS</b>                              |                                           |                    |                     |                     |
| 44195000                                     | UNIV/CC AUXILIARY SALES                   | 0000               | \$1,886,646         | \$1,886,646         |
| 44321000                                     | SALE OF SURP PROP-NONOPER                 | 0000               | \$31,609            | \$31,609            |
| <b>TOTAL SALES SERVICES &amp; RENTALS</b>    |                                           |                    | <b>\$1,918,255</b>  | <b>\$1,918,255</b>  |
| 47115000                                     | LIQU. DAMAGE COLLECTIONS                  | 0000               | \$1,932             | \$1,932             |

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**16075-Western Carolina University - General Fund**

**151614-180 PHYSICAL PLANT OPERATION WCU BC 16075**

| <b>Account Code</b>                         | <b>Account Title</b>      | <b>Fund Source</b> | <b>2025-2026</b>    | <b>2026-2027</b>    |
|---------------------------------------------|---------------------------|--------------------|---------------------|---------------------|
| <b>RECEIPTS</b>                             |                           |                    |                     |                     |
| 47991000                                    | OTHER MISC REV-NONOP-PROG | 0000               | \$66,018            | \$66,018            |
| <b>TOTAL MISCELLANEOUS</b>                  |                           |                    | <b>\$67,950</b>     | <b>\$67,950</b>     |
| 48600000                                    | NONMAND INTRA-INST TFR    | 0000               | \$6,000             | \$6,000             |
| <b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b> |                           |                    | <b>\$6,000</b>      | <b>\$6,000</b>      |
| <b>TOTAL RECEIPTS</b>                       |                           |                    | <b>\$1,992,205</b>  | <b>\$1,992,205</b>  |
| <b>NET APPROPRIATION</b>                    |                           |                    | <b>\$27,071,264</b> | <b>\$27,071,264</b> |
| <b>Position Counts</b>                      |                           |                    |                     |                     |
| <b>REQUIREMENTS</b>                         |                           |                    |                     |                     |
| 51110000                                    | EPA-REG SALARIES          | 4000               | 29.109              | 29.109              |
| 51210000                                    | SPA-REG SALARIES          | 4000               | 225.262             | 225.262             |
| <b>TOTAL PERSONAL SERVICES</b>              |                           |                    | <b>254.371</b>      | <b>254.371</b>      |
| <b>TOTAL POSITIONS</b>                      |                           |                    | <b>254.371</b>      | <b>254.371</b>      |

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**16075-Western Carolina University - General Fund**

**151615-230 STUDENT FINANCIAL AID WCU BC 16075**

| <b>Account Code</b>                         | <b>Account Title</b>     | <b>Fund Source</b> | <b>2025-2026</b>   | <b>2026-2027</b>   |
|---------------------------------------------|--------------------------|--------------------|--------------------|--------------------|
| <b>REQUIREMENTS</b>                         |                          |                    |                    |                    |
| 56810000                                    | EDUC AWAR-APPROP GRANTS  | 0000               | \$515,393          | \$515,393          |
| 56875000                                    | GRAD ASST TUITION AWARDS | 0000               | \$55,297           | \$55,297           |
| 56881000                                    | UNC CAMPUS SCHOLARSHIPS  | 0000               | \$64,643           | \$64,643           |
| 56890000                                    | OTHER EDUCATIONAL AWARDS | 0000               | \$4,860,703        | \$4,860,703        |
| <b>TOTAL AID AND PUBLIC ASSISTANCE</b>      |                          |                    | <b>\$5,496,036</b> | <b>\$5,496,036</b> |
| 58500000                                    | MANDATORY INTRA-INST TFR | 0000               | \$227,257          | \$227,257          |
| <b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b> |                          |                    | <b>\$227,257</b>   | <b>\$227,257</b>   |
| <b>TOTAL REQUIREMENTS</b>                   |                          |                    | <b>\$5,723,293</b> | <b>\$5,723,293</b> |
| <b>NET APPROPRIATION</b>                    |                          |                    | <b>\$5,723,293</b> | <b>\$5,723,293</b> |

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**16075-Western Carolina University - General Fund**

**151618-990 MULTI-ACTIVITY WCU BC 16075**

| <b>Account<br/>Code</b>                 | <b>Account<br/>Title</b>  | <b>Fund<br/>Source</b> | <b>2025-2026</b>      | <b>2026-2027</b>      |
|-----------------------------------------|---------------------------|------------------------|-----------------------|-----------------------|
| <b>RECEIPTS</b>                         |                           |                        |                       |                       |
| 45810000                                | RESIDENT TUITION          | 0000                   | \$15,616,383          | \$15,616,383          |
| 45820000                                | NON-RESIDENT TUITION      | 0000                   | \$12,834,284          | \$12,834,284          |
| 45822000                                | NON-RES GRAD ASST WAIVERS | 0000                   | (\$342,664)           | (\$342,664)           |
| <b>TOTAL FEES, LICENSES &amp; FINES</b> |                           |                        | <b>\$28,108,003</b>   | <b>\$28,108,003</b>   |
| <b>TOTAL RECEIPTS</b>                   |                           |                        | <b>\$28,108,003</b>   | <b>\$28,108,003</b>   |
| <b>NET APPROPRIATION</b>                |                           |                        | <b>(\$28,108,003)</b> | <b>(\$28,108,003)</b> |

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**16075-Western Carolina University - General Fund**

**151622-209 COLLEGIATE ATHLETICS WCU BC 16075**

| <b>Account<br/>Code</b>         | <b>Account<br/>Title</b>        | <b>Fund<br/>Source</b> | <b>2025-2026</b>   | <b>2026-2027</b>   |
|---------------------------------|---------------------------------|------------------------|--------------------|--------------------|
| <b>REQUIREMENTS</b>             |                                 |                        |                    |                    |
| 52000000                        | PURCHASED SERVICES - UNIVERSITY | 0000                   | \$1,164,615        | \$1,164,615        |
| <b>TOTAL PURCHASED SERVICES</b> |                                 |                        | <b>\$1,164,615</b> | <b>\$1,164,615</b> |
| <b>TOTAL REQUIREMENTS</b>       |                                 |                        | <b>\$1,164,615</b> | <b>\$1,164,615</b> |
| <b>RECEIPTS</b>                 |                                 |                        |                    |                    |
| 42500138                        | STATE AID-SPORTS WAGERING       | 0000                   | \$1,164,615        | \$1,164,615        |
| <b>TOTAL GRANTS</b>             |                                 |                        | <b>\$1,164,615</b> | <b>\$1,164,615</b> |
| <b>TOTAL RECEIPTS</b>           |                                 |                        | <b>\$1,164,615</b> | <b>\$1,164,615</b> |
| <b>NET APPROPRIATION</b>        |                                 |                        | <b>\$0</b>         | <b>\$0</b>         |