



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT

The FY 2026-27 Certified Budget as appropriated by the General Assembly of 2025 is adjusted by SL 2025-89, SL 2025-91, SL 2025-92, SL 2025-93, SL 2025-97, SL 2026-1, SL 2026-41, and SL 2026-42 for the fiscal year of 2026-27, July 1, 2026 to June 30, 2027, for the use of

Code: 16075

CAMPUS/AGENCY NAME: Western Carolina University - General Fund

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.

	2026-27 Revised
TOTAL REQUIREMENTS	\$200,233,223
LESS ESTIMATED RECEIPTS	\$35,643,773
NET APPROPRIATION	\$164,589,450

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

Approved - September 9, 2026

Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Purpose
Biennium 2025-27

16075-Western Carolina University - General Fund

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS				
151601	101 INSTRUCTION WCU BC 16075	\$95,439,613	\$0	\$95,439,613
151603	103 NON-CRED & RECPT-SUPT INSTR WCU BC 16075	\$493,939	\$0	\$493,939
151605	110 ORGANIZED RESEARCH WCU BC 16075	\$598,506	\$0	\$598,506
151606	112 UNC SYSTEM LAB SCHOOLS WCU BC 16075	\$1,019,744	\$0	\$1,019,744
151607	142 COMMUNITY SERVICES WCU BC 16075	\$268,316	\$0	\$268,316
151609	146 NC ARBORETUM WCU BC 16075	\$2,673,259	\$0	\$2,673,259
151610	151 LIBRARIES WCU BC 16075	\$6,144,450	\$0	\$6,144,450
151611	152 GENERAL ACADEMIC SUPPORT WCU BC 16075	\$15,927,998	\$0	\$15,927,998
151612	160 STUDENT SERVICES WCU BC 16075	\$9,903,166	\$0	\$9,903,166
151613	170 INSTITUTIONAL SUPPORT WCU BC 16075	\$29,185,470	\$0	\$29,185,470
151614	180 PHYSICAL PLANT OPERATION WCU BC 16075	\$29,063,469	\$792,000	\$29,855,469
151615	230 STUDENT FINANCIAL AID WCU BC 16075	\$5,723,293	\$0	\$5,723,293
151622	209 COLLEGIATE ATHLETICS WCU BC 16075	\$1,164,615	\$1,835,385	\$3,000,000
Total REQUIREMENTS		\$197,605,838	\$2,627,385	\$200,233,223
RECEIPTS				
151601	101 INSTRUCTION WCU BC 16075	\$14,041	\$0	\$14,041
151603	103 NON-CRED & RECPT-SUPT INSTR WCU BC 16075	\$493,939	\$0	\$493,939
151605	110 ORGANIZED RESEARCH WCU BC 16075	\$193,514	\$0	\$193,514
151606	112 UNC SYSTEM LAB SCHOOLS WCU BC 16075	\$729,744	\$0	\$729,744
151609	146 NC ARBORETUM WCU BC 16075	\$29,019	\$0	\$29,019
151610	151 LIBRARIES WCU BC 16075	\$8,696	\$0	\$8,696
151611	152 GENERAL ACADEMIC SUPPORT WCU BC 16075	\$500	\$0	\$500
151612	160 STUDENT SERVICES WCU BC 16075	\$61,000	\$0	\$61,000

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

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS				
151613	170 INSTITUTIONAL SUPPORT WCU BC 16075	\$221,112	\$0	\$221,112
151614	180 PHYSICAL PLANT OPERATION WCU BC 16075	\$1,992,205	\$792,000	\$2,784,205
151618	990 MULTI-ACTIVITY WCU BC 16075	\$28,108,003	\$0	\$28,108,003
151622	209 COLLEGIATE ATHLETICS WCU BC 16075	\$1,164,615	\$1,835,385	\$3,000,000
Total RECEIPTS		\$33,016,388	\$2,627,385	\$35,643,773
NET APPROPRIATION		\$164,589,450	\$0	\$164,589,450

Position Counts

REQUIREMENTS				
151601	101 INSTRUCTION WCU BC 16075	741.428	0.000	741.428
151603	103 NON-CRED & RECPT-SUPT INSTR WCU BC 16075	1.735	0.000	1.735
151605	110 ORGANIZED RESEARCH WCU BC 16075	5.222	0.000	5.222
151606	112 UNC SYSTEM LAB SCHOOLS WCU BC 16075	9.382	0.000	9.382
151607	142 COMMUNITY SERVICES WCU BC 16075	3.000	0.000	3.000
151609	146 NC ARBORETUM WCU BC 16075	23.993	0.000	23.993
151610	151 LIBRARIES WCU BC 16075	47.000	0.000	47.000
151611	152 GENERAL ACADEMIC SUPPORT WCU BC 16075	122.146	0.000	122.146
151612	160 STUDENT SERVICES WCU BC 16075	95.451	0.000	95.451
151613	170 INSTITUTIONAL SUPPORT WCU BC 16075	184.263	0.000	184.263
151614	180 PHYSICAL PLANT OPERATION WCU BC 16075	254.371	0.000	254.371
TOTAL POSITIONS		1,487.991	0.000	1,487.991

Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
Biennium 2025-27

16075-Western Carolina University - General Fund

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	\$25,106,815	\$0	\$25,106,815
51150000	EPA-TEACH SALARIES	4000	\$61,477,968	\$0	\$61,477,968
51160000	EPA-TIME LIMITED SAL	4000	\$900	\$0	\$900
51210000	SPA-REG SALARIES	4000	\$26,795,579	\$0	\$26,795,579
51310000	REG(N S) TEMP WAGES	4000	\$150,365	\$0	\$150,365
51350000	STU TEMP WAGES	4000	\$551,138	\$0	\$551,138
51410000	OT PAY	4000	\$59,580	\$0	\$59,580
51420000	HOLIDAY PAY	4000	\$146,897	\$0	\$146,897
51430000	SHIFT PREM PAY	4000	\$56,719	\$0	\$56,719
51460000	EPA&SPA-LONGVTY PAY	4000	\$173,601	\$0	\$173,601
51510000	SOCIAL SEC CONTRIB	4000	\$8,465,884	\$0	\$8,465,884
51520000	REG RETIRE CONTRIB	4000	\$13,459,755	\$0	\$13,459,755
51530000	LEO RETIRE CONTRIB	4000	\$342,366	\$0	\$342,366
51540000	OPT RETIRE CONTRIB	4000	\$7,417,151	\$0	\$7,417,151
51560000	MED INS CONTRIB	4000	\$12,228,672	\$0	\$12,228,672
51572000	UNEMP COMP PAYMNTS TO DES	4000	\$7,823	\$0	\$7,823
51576000	FLEXIBLE SPENDNG SVG ACCT	4000	\$74,790	\$0	\$74,790
51625000	ST DISABILITY PMT	4000	\$53,469	\$0	\$53,469
51630000	WORKERS COMENSATION-UNIVERSITY	4000	\$223,501	\$0	\$223,501
51664000	NONTAX EMP CELL PH REIMB	4000	\$38,400	\$0	\$38,400
TOTAL PERSONAL SERVICES			\$156,831,373	\$0	\$156,831,373
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$18,951,544	\$1,335,385	\$20,286,929
52100000	PURCHASED CONTRACTUAL SERVICES-	0000	\$2,252,972	\$0	\$2,252,972

Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
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16075-Western Carolina University - General Fund

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
	UNIVERSITY				
52150000	ACADEMIC SERVICES	0000	\$30,738	\$0	\$30,738
52200000	UTILITIES - UNIVERSITY	0000	\$5,409,611	\$0	\$5,409,611
52850000	PRINT BIND DUPLICATE	0000	\$2,325	\$0	\$2,325
TOTAL PURCHASED SERVICES			\$26,647,190	\$1,335,385	\$27,982,575
53000000	SUPPLIES - UNIVERSITY	0000	\$3,062,041	\$450,000	\$3,512,041
TOTAL SUPPLIES			\$3,062,041	\$450,000	\$3,512,041
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$3,014,585	\$842,000	\$3,856,585
54600000	ART LIBRARY LEARNING RESOURCES-UNIVERSITY	0000	\$1,722,383	\$0	\$1,722,383
TOTAL PROPERTY PLANT & EQUIPMENT			\$4,736,968	\$842,000	\$5,578,968
55000000	OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY	0000	\$541,884	\$0	\$541,884
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$541,884	\$0	\$541,884
56810000	EDUC AWAR-APPROP GRANTS	0000	\$515,393	\$0	\$515,393
56875000	GRAD ASST TUITION AWARDS	0000	\$55,297	\$0	\$55,297
56881000	UNC CAMPUS SCHOLARSHIPS	0000	\$64,643	\$0	\$64,643
56890000	OTHER EDUCATIONAL AWARDS	0000	\$4,860,703	\$0	\$4,860,703
TOTAL AID AND PUBLIC ASSISTANCE			\$5,496,036	\$0	\$5,496,036
58500000	MANDATORY INTRA-INST TFR	0000	\$227,257	\$0	\$227,257
58600000	NONMAND INTRA-INST TFR	0000	\$20,792	\$0	\$20,792
58700000	INTER-INST TFR	0000	\$42,297	\$0	\$42,297
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$290,346	\$0	\$290,346
TOTAL REQUIREMENTS			\$197,605,838	\$2,627,385	\$200,233,223

Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
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16075-Western Carolina University - General Fund

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS					
42500138	STATE AID-SPORTS WAGERING	0000	\$1,164,615	\$1,835,385	\$3,000,000
42700009	FEDERAL RESEARCH GRANTS	0000	\$96,681	\$0	\$96,681
42800001	STATE RESEARCH GRANTS	0000	\$505,825	\$0	\$505,825
42908001	STATE AID-STABILIZATION□	0000	\$0	\$792,000	\$792,000
42B00002	PRIVATE RESEARCH GRANTS	0000	\$30,000	\$0	\$30,000
42H00001	CITIES TOWNS & OTHER LOCAL RESEARCH GRANTS	0000	\$97,238	\$0	\$97,238
TOTAL GRANTS			\$1,894,359	\$2,627,385	\$4,521,744
44195000	UNIV/CC AUXILIARY SALES	0000	\$2,164,360	\$0	\$2,164,360
44321000	SALE OF SURP PROP-NONOPER	0000	\$31,609	\$0	\$31,609
44410000	RENTAL OF REAL PROPERTY	0000	\$29,019	\$0	\$29,019
TOTAL SALES SERVICES & RENTALS			\$2,224,988	\$0	\$2,224,988
45500000	FINES PENAL ASSESS FEE	0000	\$8,696	\$0	\$8,696
45810000	RESIDENT TUITION	0000	\$15,616,383	\$0	\$15,616,383
45820000	NON-RESIDENT TUITION	0000	\$12,908,582	\$0	\$12,908,582
45822000	NON-RES GRAD ASST WAIVERS	0000	(\$342,664)	\$0	(\$342,664)
45831000	EXTENSION INSTRUCTION FEE	0000	\$83	\$0	\$83
45834000	SPECIAL FEES	0000	\$412,898	\$0	\$412,898
TOTAL FEES LICENSES & FINES			\$28,603,978	\$0	\$28,603,978
47115000	LIQU. DAMAGE COLLECTIONS	0000	\$1,932	\$0	\$1,932
47127000	PROCUREMENT CARD REBATES	0000	\$158,113	\$0	\$158,113
47300000	INDIRECT(OVERHD) COST REC	0000	\$61,000	\$0	\$61,000
47991000	OTHER MISC REV-NONOP-PROG	0000	\$66,018	\$0	\$66,018

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

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS					
TOTAL MISCELLANEOUS			\$287,063	\$0	\$287,063
48600000	NONMAND INTRA-INST TFR	0000	\$6,000	\$0	\$6,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$6,000	\$0	\$6,000
TOTAL RECEIPTS			\$33,016,388	\$2,627,385	\$35,643,773
NET APPROPRIATION			\$164,589,450	\$0	\$164,589,450
POSITION COUNTS					
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	294.792	0.000	294.792
51120000	EPA-SPC SAL-APP-DIRECTOR	4000	7.113	0.000	7.113
51150000	EPA-TEACH SALARIES	4000	655.885	0.000	655.885
51210000	SPA-REG SALARIES	4000	530.201	0.000	530.201
TOTAL PERSONAL SERVICES			1,487.991	0.000	1,487.991
TOTAL POSITIONS			1,487.991	0.000	1,487.991

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

16075-Western Carolina University - General Fund

151601-101 INSTRUCTION WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	\$1,479,781	\$0	\$1,479,781
51150000	EPA-TEACH SALARIES	4000	\$61,449,492	\$0	\$61,449,492
51210000	SPA-REG SALARIES	4000	\$2,916,271	\$0	\$2,916,271
51310000	REG(N S) TEMP WAGES	4000	\$7,280	\$0	\$7,280
51350000	STU TEMP WAGES	4000	\$96,477	\$0	\$96,477
51420000	HOLIDAY PAY	4000	\$2,674	\$0	\$2,674
51460000	EPA&SPA-LONGVTY PAY	4000	\$25,955	\$0	\$25,955
51510000	SOCIAL SEC CONTRIB	4000	\$4,771,017	\$0	\$4,771,017
51520000	REG RETIRE CONTRIB	4000	\$5,120,996	\$0	\$5,120,996
51540000	OPT RETIRE CONTRIB	4000	\$5,826,058	\$0	\$5,826,058
51560000	MED INS CONTRIB	4000	\$5,983,698	\$0	\$5,983,698
51572000	UNEMP COMP PAYMNTS TO DES	4000	\$3,062	\$0	\$3,062
51576000	FLEXIBLE SPENDNG SVG ACCT	4000	\$41,290	\$0	\$41,290
51625000	ST DISABILITY PMT	4000	\$2,091	\$0	\$2,091
51630000	WORKERS COMENSATION-UNIVERSITY	4000	\$29,798	\$0	\$29,798
51664000	NONTAX EMP CELL PH REIMB	4000	\$1,080	\$0	\$1,080
TOTAL PERSONAL SERVICES			\$87,757,020	\$0	\$87,757,020
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$5,333,922	\$0	\$5,333,922
52100000	PURCHASED CONTRACTUAL SERVICES- UNIVERSITY	0000	\$336,722	\$0	\$336,722
52150000	ACADEMIC SERVICES	0000	\$30,738	\$0	\$30,738
52200000	UTILITIES - UNIVERSITY	0000	\$3,430	\$0	\$3,430

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

151601-101 INSTRUCTION WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
TOTAL PURCHASED SERVICES			\$5,704,812	\$0	\$5,704,812
53000000	SUPPLIES - UNIVERSITY	0000	\$1,200,256	\$0	\$1,200,256
TOTAL SUPPLIES			\$1,200,256	\$0	\$1,200,256
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$572,260	\$0	\$572,260
TOTAL PROPERTY PLANT & EQUIPMENT			\$572,260	\$0	\$572,260
55000000	OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY	0000	\$204,006	\$0	\$204,006
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$204,006	\$0	\$204,006
58600000	NONMAND INTRA-INST TFR	0000	\$1,259	\$0	\$1,259
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$1,259	\$0	\$1,259
REQUIREMENTS			\$95,439,613	\$0	\$95,439,613
RECEIPTS					
45834000	SPECIAL FEES	0000	\$14,041	\$0	\$14,041
TOTAL FEES LICENSES & FINES			\$14,041	\$0	\$14,041
RECEIPTS			\$14,041	\$0	\$14,041
NET APPROPRIATION			\$95,425,572	\$0	\$95,425,572

Position Counts

REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	20.132	0.000	20.132
51150000	EPA-TEACH SALARIES	4000	655.765	0.000	655.765
51210000	SPA-REG SALARIES	4000	65.531	0.000	65.531
TOTAL PERSONAL SERVICES			741.428	0.000	741.428
TOTAL POSITIONS			741.428	0.000	741.428

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

16075-Western Carolina University - General Fund

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

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51150000	EPA-TEACH SALARIES	4000	\$28,476	\$0	\$28,476
51210000	SPA-REG SALARIES	4000	\$33,887	\$0	\$33,887
51510000	SOCIAL SEC CONTRIB	4000	\$4,771	\$0	\$4,771
51520000	REG RETIRE CONTRIB	4000	\$10,921	\$0	\$10,921
51540000	OPT RETIRE CONTRIB	4000	\$2,365	\$0	\$2,365
51560000	MED INS CONTRIB	4000	\$5,381	\$0	\$5,381
TOTAL PERSONAL SERVICES			\$85,801	\$0	\$85,801
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$381,405	\$0	\$381,405
TOTAL PURCHASED SERVICES			\$381,405	\$0	\$381,405
53000000	SUPPLIES - UNIVERSITY	0000	\$18,500	\$0	\$18,500
TOTAL SUPPLIES			\$18,500	\$0	\$18,500
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$1,000	\$0	\$1,000
TOTAL PROPERTY PLANT & EQUIPMENT			\$1,000	\$0	\$1,000
58600000	NONMAND INTRA-INST TFR	0000	\$7,233	\$0	\$7,233
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$7,233	\$0	\$7,233
REQUIREMENTS			\$493,939	\$0	\$493,939
RECEIPTS					
44195000	UNIV/CC AUXILIARY SALES	0000	\$20,701	\$0	\$20,701
TOTAL SALES SERVICES & RENTALS			\$20,701	\$0	\$20,701
45820000	NON-RESIDENT TUITION	0000	\$74,298	\$0	\$74,298
45831000	EXTENSION INSTRUCTION FEE	0000	\$83	\$0	\$83
45834000	SPECIAL FEES	0000	\$398,857	\$0	\$398,857

Office of State Budget And Management
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151603-103 NON-CRED & RECPT-SUPT INSTR WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS					
TOTAL FEES LICENSES & FINES			\$473,238	\$0	\$473,238
RECEIPTS			\$493,939	\$0	\$493,939
NET APPROPRIATION			\$0	\$0	\$0
Position Counts					
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	0.950	0.000	0.950
51150000	EPA-TEACH SALARIES	4000	0.120	0.000	0.120
51210000	SPA-REG SALARIES	4000	0.665	0.000	0.665
TOTAL PERSONAL SERVICES			1.735	0.000	1.735
TOTAL POSITIONS			1.735	0.000	1.735

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

16075-Western Carolina University - General Fund

151605-110 ORGANIZED RESEARCH WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	\$118,056	\$0	\$118,056
51210000	SPA-REG SALARIES	4000	\$186,899	\$0	\$186,899
51310000	REG(N S) TEMP WAGES	4000	\$9,843	\$0	\$9,843
51350000	STU TEMP WAGES	4000	\$5,000	\$0	\$5,000
51420000	HOLIDAY PAY	4000	\$210	\$0	\$210
51510000	SOCIAL SEC CONTRIB	4000	\$24,011	\$0	\$24,011
51520000	REG RETIRE CONTRIB	4000	\$55,428	\$0	\$55,428
51540000	OPT RETIRE CONTRIB	4000	\$10,579	\$0	\$10,579
51560000	MED INS CONTRIB	4000	\$42,409	\$0	\$42,409
51576000	FLEXIBLE SPENDNG SVG ACCT	4000	\$40	\$0	\$40
51630000	WORKERS COMENSATION-UNIVERSITY	4000	\$5,260	\$0	\$5,260
TOTAL PERSONAL SERVICES			\$457,735	\$0	\$457,735
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$75,242	\$0	\$75,242
52100000	PURCHASED CONTRACTUAL SERVICES- UNIVERSITY	0000	\$20,932	\$0	\$20,932
52200000	UTILITIES - UNIVERSITY	0000	\$25,000	\$0	\$25,000
TOTAL PURCHASED SERVICES			\$121,174	\$0	\$121,174
53000000	SUPPLIES - UNIVERSITY	0000	\$18,248	\$0	\$18,248
TOTAL SUPPLIES			\$18,248	\$0	\$18,248
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$949	\$0	\$949
54600000	ART LIBRARY LEARNING RESOURCES-UNIVERSITY	0000	\$400	\$0	\$400
TOTAL PROPERTY PLANT & EQUIPMENT			\$1,349	\$0	\$1,349

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

151605-110 ORGANIZED RESEARCH WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
REQUIREMENTS			\$598,506	\$0	\$598,506
RECEIPTS					
44195000	UNIV/CC AUXILIARY SALES	0000	\$193,514	\$0	\$193,514
TOTAL SALES SERVICES & RENTALS			\$193,514	\$0	\$193,514
RECEIPTS			\$193,514	\$0	\$193,514
NET APPROPRIATION			\$404,992	\$0	\$404,992

Position Counts

REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	0.946	0.000	0.946
51210000	SPA-REG SALARIES	4000	4.276	0.000	4.276
TOTAL PERSONAL SERVICES			5.222	0.000	5.222
TOTAL POSITIONS			5.222	0.000	5.222

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

16075-Western Carolina University - General Fund

151606-112 UNC SYSTEM LAB SCHOOLS WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	\$577,700	\$0	\$577,700
51160000	EPA-TIME LIMITED SAL	4000	\$900	\$0	\$900
51310000	REG(N S) TEMP WAGES	4000	\$6,000	\$0	\$6,000
51350000	STU TEMP WAGES	4000	\$3,560	\$0	\$3,560
51510000	SOCIAL SEC CONTRIB	4000	\$45,088	\$0	\$45,088
51520000	REG RETIRE CONTRIB	4000	\$128,959	\$0	\$128,959
51540000	OPT RETIRE CONTRIB	4000	\$8,466	\$0	\$8,466
51560000	MED INS CONTRIB	4000	\$76,995	\$0	\$76,995
51576000	FLEXIBLE SPENDING SVG ACCT	4000	\$10	\$0	\$10
TOTAL PERSONAL SERVICES			\$847,678	\$0	\$847,678
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$16,060	\$0	\$16,060
52100000	PURCHASED CONTRACTUAL SERVICES- UNIVERSITY	0000	\$77,362	\$0	\$77,362
TOTAL PURCHASED SERVICES			\$93,422	\$0	\$93,422
53000000	SUPPLIES - UNIVERSITY	0000	\$37,645	\$0	\$37,645
TOTAL SUPPLIES			\$37,645	\$0	\$37,645
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$38,833	\$0	\$38,833
54600000	ART LIBRARY LEARNING RESOURCES-UNIVERSITY	0000	\$116	\$0	\$116
TOTAL PROPERTY PLANT & EQUIPMENT			\$38,949	\$0	\$38,949
55000000	OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY	0000	\$2,050	\$0	\$2,050
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$2,050	\$0	\$2,050
REQUIREMENTS			\$1,019,744	\$0	\$1,019,744

Office of State Budget And Management
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Detail by Fund
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151606-112 UNC SYSTEM LAB SCHOOLS WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS					
42700009	FEDERAL RESEARCH GRANTS	0000	\$96,681	\$0	\$96,681
42800001	STATE RESEARCH GRANTS	0000	\$505,825	\$0	\$505,825
42B00002	PRIVATE RESEARCH GRANTS	0000	\$30,000	\$0	\$30,000
42H00001	CITIES TOWNS & OTHER LOCAL RESEARCH GRANTS	0000	\$97,238	\$0	\$97,238
TOTAL GRANTS			\$729,744	\$0	\$729,744
RECEIPTS			\$729,744	\$0	\$729,744
NET APPROPRIATION			\$290,000	\$0	\$290,000
Position Counts					
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	2.269	0.000	2.269
51120000	EPA-SPC SAL-APP-DIRECTOR	4000	7.113	0.000	7.113
TOTAL PERSONAL SERVICES			9.382	0.000	9.382
TOTAL POSITIONS			9.382	0.000	9.382

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
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16075-Western Carolina University - General Fund

151607-142 COMMUNITY SERVICES WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	\$140,290	\$0	\$140,290
51210000	SPA-REG SALARIES	4000	\$7,229	\$0	\$7,229
51510000	SOCIAL SEC CONTRIB	4000	\$11,286	\$0	\$11,286
51520000	REG RETIRE CONTRIB	4000	\$38,289	\$0	\$38,289
51540000	OPT RETIRE CONTRIB	4000	\$91	\$0	\$91
51560000	MED INS CONTRIB	4000	\$15,133	\$0	\$15,133
51664000	NONTAX EMP CELL PH REIMB	4000	\$720	\$0	\$720
TOTAL PERSONAL SERVICES			\$213,038	\$0	\$213,038
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$21,352	\$0	\$21,352
52100000	PURCHASED CONTRACTUAL SERVICES- UNIVERSITY	0000	\$25,080	\$0	\$25,080
TOTAL PURCHASED SERVICES			\$46,432	\$0	\$46,432
53000000	SUPPLIES - UNIVERSITY	0000	\$6,571	\$0	\$6,571
TOTAL SUPPLIES			\$6,571	\$0	\$6,571
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$1,000	\$0	\$1,000
TOTAL PROPERTY PLANT & EQUIPMENT			\$1,000	\$0	\$1,000
55000000	OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY	0000	\$1,275	\$0	\$1,275
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$1,275	\$0	\$1,275
REQUIREMENTS			\$268,316	\$0	\$268,316
NET APPROPRIATION			\$268,316	\$0	\$268,316

Position Counts

Office of State Budget And Management
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 Detail by Fund
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Position Counts

REQUIREMENTS

51110000	EPA-REG SALARIES	4000	2.000	0.000	2.000
51210000	SPA-REG SALARIES	4000	1.000	0.000	1.000
TOTAL PERSONAL SERVICES			3.000	0.000	3.000
TOTAL POSITIONS			3.000	0.000	3.000

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

16075-Western Carolina University - General Fund

151609-146 NC ARBORETUM WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	\$515,028	\$0	\$515,028
51210000	SPA-REG SALARIES	4000	\$1,055,619	\$0	\$1,055,619
51410000	OT PAY	4000	\$2,192	\$0	\$2,192
51420000	HOLIDAY PAY	4000	\$3,434	\$0	\$3,434
51460000	EPA&SPA-LONGVTY PAY	4000	\$11,104	\$0	\$11,104
51510000	SOCIAL SEC CONTRIB	4000	\$110,635	\$0	\$110,635
51520000	REG RETIRE CONTRIB	4000	\$231,578	\$0	\$231,578
51530000	LEO RETIRE CONTRIB	4000	\$23,693	\$0	\$23,693
51540000	OPT RETIRE CONTRIB	4000	\$68,602	\$0	\$68,602
51560000	MED INS CONTRIB	4000	\$212,594	\$0	\$212,594
51572000	UNEMP COMP PAYMNTS TO DES	4000	\$3,998	\$0	\$3,998
51630000	WORKERS COMENSATION-UNIVERSITY	4000	\$3,635	\$0	\$3,635
TOTAL PERSONAL SERVICES			\$2,242,112	\$0	\$2,242,112
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$79,977	\$0	\$79,977
52200000	UTILITIES - UNIVERSITY	0000	\$74,487	\$0	\$74,487
TOTAL PURCHASED SERVICES			\$154,464	\$0	\$154,464
53000000	SUPPLIES - UNIVERSITY	0000	\$276,683	\$0	\$276,683
TOTAL SUPPLIES			\$276,683	\$0	\$276,683
REQUIREMENTS			\$2,673,259	\$0	\$2,673,259
RECEIPTS					
44410000	RENTAL OF REAL PROPERTY	0000	\$29,019	\$0	\$29,019
TOTAL SALES SERVICES & RENTALS			\$29,019	\$0	\$29,019

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
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151609-146 NC ARBORETUM WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS					
RECEIPTS			\$29,019	\$0	\$29,019
NET APPROPRIATION			\$2,644,240	\$0	\$2,644,240
Position Counts					
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	3.743	0.000	3.743
51210000	SPA-REG SALARIES	4000	20.250	0.000	20.250
TOTAL PERSONAL SERVICES			23.993	0.000	23.993
TOTAL POSITIONS			23.993	0.000	23.993

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

151610-151 LIBRARIES WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	\$1,650,425	\$0	\$1,650,425
51210000	SPA-REG SALARIES	4000	\$1,264,662	\$0	\$1,264,662
51310000	REG(N S) TEMP WAGES	4000	\$1,800	\$0	\$1,800
51350000	STU TEMP WAGES	4000	\$11,747	\$0	\$11,747
51420000	HOLIDAY PAY	4000	\$2,333	\$0	\$2,333
51460000	EPA&SPA-LONGVTY PAY	4000	\$9,235	\$0	\$9,235
51510000	SOCIAL SEC CONTRIB	4000	\$218,556	\$0	\$218,556
51520000	REG RETIRE CONTRIB	4000	\$356,143	\$0	\$356,143
51540000	OPT RETIRE CONTRIB	4000	\$175,699	\$0	\$175,699
51560000	MED INS CONTRIB	4000	\$409,926	\$0	\$409,926
51572000	UNEMP COMP PAYMNTS TO DES	4000	\$543	\$0	\$543
51576000	FLEXIBLE SPENDNG SVG ACCT	4000	\$3,100	\$0	\$3,100
TOTAL PERSONAL SERVICES			\$4,104,169	\$0	\$4,104,169
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$141,276	\$0	\$141,276
52100000	PURCHASED CONTRACTUAL SERVICES- UNIVERSITY	0000	\$75,100	\$0	\$75,100
TOTAL PURCHASED SERVICES			\$216,376	\$0	\$216,376
53000000	SUPPLIES - UNIVERSITY	0000	\$25,657	\$0	\$25,657
TOTAL SUPPLIES			\$25,657	\$0	\$25,657
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$20,386	\$0	\$20,386
54600000	ART LIBRARY LEARNING RESOURCES-UNIVERSITY	0000	\$1,721,867	\$0	\$1,721,867
TOTAL PROPERTY PLANT & EQUIPMENT			\$1,742,253	\$0	\$1,742,253

Office of State Budget And Management
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151610-151 LIBRARIES WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
55000000	OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY	0000	\$14,163	\$0	\$14,163
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$14,163	\$0	\$14,163
58700000	INTER-INST TFR	0000	\$41,832	\$0	\$41,832
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$41,832	\$0	\$41,832
REQUIREMENTS			\$6,144,450	\$0	\$6,144,450
RECEIPTS					
45500000	FINES PENAL ASSESS FEE	0000	\$8,696	\$0	\$8,696
TOTAL FEES LICENSES & FINES			\$8,696	\$0	\$8,696
RECEIPTS			\$8,696	\$0	\$8,696
NET APPROPRIATION			\$6,135,754	\$0	\$6,135,754

Position Counts

REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	21.250	0.000	21.250
51210000	SPA-REG SALARIES	4000	25.750	0.000	25.750
TOTAL PERSONAL SERVICES			47.000	0.000	47.000
TOTAL POSITIONS			47.000	0.000	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

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	\$5,211,589	\$0	\$5,211,589
51210000	SPA-REG SALARIES	4000	\$3,767,340	\$0	\$3,767,340
51310000	REG(N S) TEMP WAGES	4000	\$22,600	\$0	\$22,600
51350000	STU TEMP WAGES	4000	\$179,818	\$0	\$179,818
51420000	HOLIDAY PAY	4000	\$1,800	\$0	\$1,800
51460000	EPA&SPA-LONGVTY PAY	4000	\$18,195	\$0	\$18,195
51510000	SOCIAL SEC CONTRIB	4000	\$685,949	\$0	\$685,949
51520000	REG RETIRE CONTRIB	4000	\$1,218,023	\$0	\$1,218,023
51540000	OPT RETIRE CONTRIB	4000	\$464,442	\$0	\$464,442
51560000	MED INS CONTRIB	4000	\$938,738	\$0	\$938,738
51576000	FLEXIBLE SPENDNG SVG ACCT	4000	\$6,500	\$0	\$6,500
51625000	ST DISABILITY PMT	4000	\$2,351	\$0	\$2,351
51630000	WORKERS COMENSATION-UNIVERSITY	4000	\$68	\$0	\$68
51664000	NONTAX EMP CELL PH REIMB	4000	\$12,240	\$0	\$12,240
TOTAL PERSONAL SERVICES			\$12,529,653	\$0	\$12,529,653
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$2,562,697	\$0	\$2,562,697
52100000	PURCHASED CONTRACTUAL SERVICES- UNIVERSITY	0000	\$220,027	\$0	\$220,027
52200000	UTILITIES - UNIVERSITY	0000	\$6,135	\$0	\$6,135
TOTAL PURCHASED SERVICES			\$2,788,859	\$0	\$2,788,859
53000000	SUPPLIES - UNIVERSITY	0000	\$166,326	\$0	\$166,326
TOTAL SUPPLIES			\$166,326	\$0	\$166,326

Office of State Budget And Management
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151611-152 GENERAL ACADEMIC SUPPORT WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$423,102	\$0	\$423,102
TOTAL PROPERTY PLANT & EQUIPMENT			\$423,102	\$0	\$423,102
55000000	OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY	0000	\$19,227	\$0	\$19,227
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$19,227	\$0	\$19,227
58600000	NONMAND INTRA-INST TFR	0000	\$831	\$0	\$831
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$831	\$0	\$831
REQUIREMENTS			\$15,927,998	\$0	\$15,927,998
RECEIPTS					
44195000	UNIV/CC AUXILIARY SALES	0000	\$500	\$0	\$500
TOTAL SALES SERVICES & RENTALS			\$500	\$0	\$500
RECEIPTS			\$500	\$0	\$500
NET APPROPRIATION			\$15,927,498	\$0	\$15,927,498

Position Counts

REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	64.968	0.000	64.968
51210000	SPA-REG SALARIES	4000	57.178	0.000	57.178
TOTAL PERSONAL SERVICES			122.146	0.000	122.146
TOTAL POSITIONS			122.146	0.000	122.146

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
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16075-Western Carolina University - General Fund

151612-160 STUDENT SERVICES WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	\$3,906,576	\$0	\$3,906,576
51210000	SPA-REG SALARIES	4000	\$1,595,485	\$0	\$1,595,485
51310000	REG(N S) TEMP WAGES	4000	\$13,279	\$0	\$13,279
51350000	STU TEMP WAGES	4000	\$202,631	\$0	\$202,631
51420000	HOLIDAY PAY	4000	\$48	\$0	\$48
51460000	EPA&SPA-LONGVTY PAY	4000	\$13,007	\$0	\$13,007
51510000	SOCIAL SEC CONTRIB	4000	\$411,431	\$0	\$411,431
51520000	REG RETIRE CONTRIB	4000	\$814,072	\$0	\$814,072
51540000	OPT RETIRE CONTRIB	4000	\$226,946	\$0	\$226,946
51560000	MED INS CONTRIB	4000	\$707,533	\$0	\$707,533
51576000	FLEXIBLE SPENDNG SVG ACCT	4000	\$5,250	\$0	\$5,250
51664000	NONTAX EMP CELL PH REIMB	4000	\$3,600	\$0	\$3,600
TOTAL PERSONAL SERVICES			\$7,899,858	\$0	\$7,899,858
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$1,003,050	\$0	\$1,003,050
52100000	PURCHASED CONTRACTUAL SERVICES- UNIVERSITY	0000	\$375,775	\$0	\$375,775
TOTAL PURCHASED SERVICES			\$1,378,825	\$0	\$1,378,825
53000000	SUPPLIES - UNIVERSITY	0000	\$99,486	\$0	\$99,486
TOTAL SUPPLIES			\$99,486	\$0	\$99,486
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$473,750	\$0	\$473,750
TOTAL PROPERTY PLANT & EQUIPMENT			\$473,750	\$0	\$473,750
55000000	OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY	0000	\$41,578	\$0	\$41,578

Office of State Budget And Management
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151612-160 STUDENT SERVICES WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$41,578	\$0	\$41,578
58600000	NONMAND INTRA-INST TFR	0000	\$9,669	\$0	\$9,669
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$9,669	\$0	\$9,669
REQUIREMENTS			\$9,903,166	\$0	\$9,903,166
RECEIPTS					
47300000	INDIRECT(OVERHD) COST REC	0000	\$61,000	\$0	\$61,000
TOTAL MISCELLANEOUS			\$61,000	\$0	\$61,000
RECEIPTS			\$61,000	\$0	\$61,000
NET APPROPRIATION			\$9,842,166	\$0	\$9,842,166

Position Counts

REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	60.158	0.000	60.158
51210000	SPA-REG SALARIES	4000	35.293	0.000	35.293
TOTAL PERSONAL SERVICES			95.451	0.000	95.451
TOTAL POSITIONS			95.451	0.000	95.451

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

151613-170 INSTITUTIONAL SUPPORT WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	\$9,346,645	\$0	\$9,346,645
51210000	SPA-REG SALARIES	4000	\$5,700,869	\$0	\$5,700,869
51310000	REG(N S) TEMP WAGES	4000	\$51,705	\$0	\$51,705
51350000	STU TEMP WAGES	4000	\$29,388	\$0	\$29,388
51410000	OT PAY	4000	\$337	\$0	\$337
51420000	HOLIDAY PAY	4000	\$3,943	\$0	\$3,943
51460000	EPA&SPA-LONGVTY PAY	4000	\$38,248	\$0	\$38,248
51510000	SOCIAL SEC CONTRIB	4000	\$1,227,764	\$0	\$1,227,764
51520000	REG RETIRE CONTRIB	4000	\$2,856,685	\$0	\$2,856,685
51540000	OPT RETIRE CONTRIB	4000	\$589,326	\$0	\$589,326
51560000	MED INS CONTRIB	4000	\$1,573,815	\$0	\$1,573,815
51576000	FLEXIBLE SPENDNG SVG ACCT	4000	\$12,500	\$0	\$12,500
51625000	ST DISABILITY PMT	4000	\$2,517	\$0	\$2,517
51630000	WORKERS COMENSATION-UNIVERSITY	4000	\$600	\$0	\$600
51664000	NONTAX EMP CELL PH REIMB	4000	\$20,040	\$0	\$20,040
TOTAL PERSONAL SERVICES			\$21,454,382	\$0	\$21,454,382
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$6,014,525	\$0	\$6,014,525
52100000	PURCHASED CONTRACTUAL SERVICES- UNIVERSITY	0000	\$388,826	\$0	\$388,826
52200000	UTILITIES - UNIVERSITY	0000	\$39,491	\$0	\$39,491
52850000	PRINT BIND DUPLICATE	0000	\$2,325	\$0	\$2,325
TOTAL PURCHASED SERVICES			\$6,445,167	\$0	\$6,445,167

Office of State Budget And Management
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Detail by Fund
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151613-170 INSTITUTIONAL SUPPORT WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
53000000	SUPPLIES - UNIVERSITY	0000	\$182,172	\$0	\$182,172
TOTAL SUPPLIES			\$182,172	\$0	\$182,172
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$854,558	\$0	\$854,558
TOTAL PROPERTY PLANT & EQUIPMENT			\$854,558	\$0	\$854,558
55000000	OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY	0000	\$247,391	\$0	\$247,391
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$247,391	\$0	\$247,391
58600000	NONMAND INTRA-INST TFR	0000	\$1,800	\$0	\$1,800
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$1,800	\$0	\$1,800
REQUIREMENTS			\$29,185,470	\$0	\$29,185,470
RECEIPTS					
44195000	UNIV/CC AUXILIARY SALES	0000	\$62,999	\$0	\$62,999
TOTAL SALES SERVICES & RENTALS			\$62,999	\$0	\$62,999
47127000	PROCUREMENT CARD REBATES	0000	\$158,113	\$0	\$158,113
TOTAL MISCELLANEOUS			\$158,113	\$0	\$158,113
RECEIPTS			\$221,112	\$0	\$221,112
NET APPROPRIATION			\$28,964,358	\$0	\$28,964,358

Position Counts

REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	89.267	0.000	89.267
51210000	SPA-REG SALARIES	4000	94.996	0.000	94.996
TOTAL PERSONAL SERVICES			184.263	0.000	184.263
TOTAL POSITIONS			184.263	0.000	184.263

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16075-Western Carolina University - General Fund

151614-180 PHYSICAL PLANT OPERATION WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	\$2,160,725	\$0	\$2,160,725
51210000	SPA-REG SALARIES	4000	\$10,267,318	\$0	\$10,267,318
51310000	REG(N S) TEMP WAGES	4000	\$37,858	\$0	\$37,858
51350000	STU TEMP WAGES	4000	\$22,517	\$0	\$22,517
51410000	OT PAY	4000	\$57,051	\$0	\$57,051
51420000	HOLIDAY PAY	4000	\$132,455	\$0	\$132,455
51430000	SHIFT PREM PAY	4000	\$56,719	\$0	\$56,719
51460000	EPA&SPA-LONGVTY PAY	4000	\$57,857	\$0	\$57,857
51510000	SOCIAL SEC CONTRIB	4000	\$955,376	\$0	\$955,376
51520000	REG RETIRE CONTRIB	4000	\$2,628,661	\$0	\$2,628,661
51530000	LEO RETIRE CONTRIB	4000	\$318,673	\$0	\$318,673
51540000	OPT RETIRE CONTRIB	4000	\$44,577	\$0	\$44,577
51560000	MED INS CONTRIB	4000	\$2,262,450	\$0	\$2,262,450
51572000	UNEMP COMP PAYMNTS TO DES	4000	\$220	\$0	\$220
51576000	FLEXIBLE SPENDNG SVG ACCT	4000	\$6,100	\$0	\$6,100
51625000	ST DISABILITY PMT	4000	\$46,510	\$0	\$46,510
51630000	WORKERS COMENSATION-UNIVERSITY	4000	\$184,140	\$0	\$184,140
51664000	NONTAX EMP CELL PH REIMB	4000	\$720	\$0	\$720
TOTAL PERSONAL SERVICES			\$19,239,927	\$0	\$19,239,927
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$2,157,423	\$0	\$2,157,423
52100000	PURCHASED CONTRACTUAL SERVICES- UNIVERSITY	0000	\$733,148	\$0	\$733,148

Office of State Budget And Management
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151614-180 PHYSICAL PLANT OPERATION WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52200000	UTILITIES - UNIVERSITY	0000	\$5,261,068	\$0	\$5,261,068
TOTAL PURCHASED SERVICES			\$8,151,639	\$0	\$8,151,639
53000000	SUPPLIES - UNIVERSITY	0000	\$1,030,497	\$0	\$1,030,497
TOTAL SUPPLIES			\$1,030,497	\$0	\$1,030,497
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$628,747	\$792,000	\$1,420,747
TOTAL PROPERTY PLANT & EQUIPMENT			\$628,747	\$792,000	\$1,420,747
55000000	OTHER EXPENSES AND ADJUSTMENTS-UNIVERSITY	0000	\$12,194	\$0	\$12,194
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$12,194	\$0	\$12,194
58700000	INTER-INST TFR	0000	\$465	\$0	\$465
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$465	\$0	\$465
REQUIREMENTS			\$29,063,469	\$792,000	\$29,855,469
RECEIPTS					
42908001	STATE AID-STABILIZATION□	0000	\$0	\$792,000	\$792,000
TOTAL GRANTS			\$0	\$792,000	\$792,000
44195000	UNIV/CC AUXILIARY SALES	0000	\$1,886,646	\$0	\$1,886,646
44321000	SALE OF SURP PROP-NONOPER	0000	\$31,609	\$0	\$31,609
TOTAL SALES SERVICES & RENTALS			\$1,918,255	\$0	\$1,918,255
47115000	LIQU. DAMAGE COLLECTIONS	0000	\$1,932	\$0	\$1,932
47991000	OTHER MISC REV-NONOP-PROG	0000	\$66,018	\$0	\$66,018
TOTAL MISCELLANEOUS			\$67,950	\$0	\$67,950
48600000	NONMAND INTRA-INST TFR	0000	\$6,000	\$0	\$6,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$6,000	\$0	\$6,000

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151614-180 PHYSICAL PLANT OPERATION WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS					
RECEIPTS			\$1,992,205	\$792,000	\$2,784,205
NET APPROPRIATION			\$27,071,264	\$0	\$27,071,264
Position Counts					
REQUIREMENTS					
51110000	EPA-REG SALARIES	4000	29.109	0.000	29.109
51210000	SPA-REG SALARIES	4000	225.262	0.000	225.262
TOTAL PERSONAL SERVICES			254.371	0.000	254.371
TOTAL POSITIONS			254.371	0.000	254.371

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16075-Western Carolina University - General Fund

151615-230 STUDENT FINANCIAL AID WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56810000	EDUC AWAR-APPROP GRANTS	0000	\$515,393	\$0	\$515,393
56875000	GRAD ASST TUITION AWARDS	0000	\$55,297	\$0	\$55,297
56881000	UNC CAMPUS SCHOLARSHIPS	0000	\$64,643	\$0	\$64,643
56890000	OTHER EDUCATIONAL AWARDS	0000	\$4,860,703	\$0	\$4,860,703
TOTAL AID AND PUBLIC ASSISTANCE			\$5,496,036	\$0	\$5,496,036
58500000	MANDATORY INTRA-INST TFR	0000	\$227,257	\$0	\$227,257
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$227,257	\$0	\$227,257
REQUIREMENTS			\$5,723,293	\$0	\$5,723,293
NET APPROPRIATION			\$5,723,293	\$0	\$5,723,293

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16075-Western Carolina University - General Fund

151618-990 MULTI-ACTIVITY WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS					
45810000	RESIDENT TUITION	0000	\$15,616,383	\$0	\$15,616,383
45820000	NON-RESIDENT TUITION	0000	\$12,834,284	\$0	\$12,834,284
45822000	NON-RES GRAD ASST WAIVERS	0000	(\$342,664)	\$0	(\$342,664)
TOTAL FEES LICENSES & FINES			\$28,108,003	\$0	\$28,108,003
RECEIPTS			\$28,108,003	\$0	\$28,108,003
NET APPROPRIATION			(\$28,108,003)	\$0	(\$28,108,003)

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Detail by Fund
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16075-Western Carolina University - General Fund

151622-209 COLLEGIATE ATHLETICS WCU BC 16075

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52000000	PURCHASED SERVICES - UNIVERSITY	0000	\$1,164,615	\$1,335,385	\$2,500,000
TOTAL PURCHASED SERVICES			\$1,164,615	\$1,335,385	\$2,500,000
53000000	SUPPLIES - UNIVERSITY	0000	\$0	\$450,000	\$450,000
TOTAL SUPPLIES			\$0	\$450,000	\$450,000
54000000	PROPERTY PLANT & EQUIPMENT-UNIVERSITY	0000	\$0	\$50,000	\$50,000
TOTAL PROPERTY PLANT & EQUIPMENT			\$0	\$50,000	\$50,000
REQUIREMENTS			\$1,164,615	\$1,835,385	\$3,000,000
RECEIPTS					
42500138	STATE AID-SPORTS WAGERING	0000	\$1,164,615	\$1,835,385	\$3,000,000
TOTAL GRANTS			\$1,164,615	\$1,835,385	\$3,000,000
RECEIPTS			\$1,164,615	\$1,835,385	\$3,000,000
NET APPROPRIATION			\$0	\$0	\$0