WKU®

OPERATING BUDGET

2026-2027

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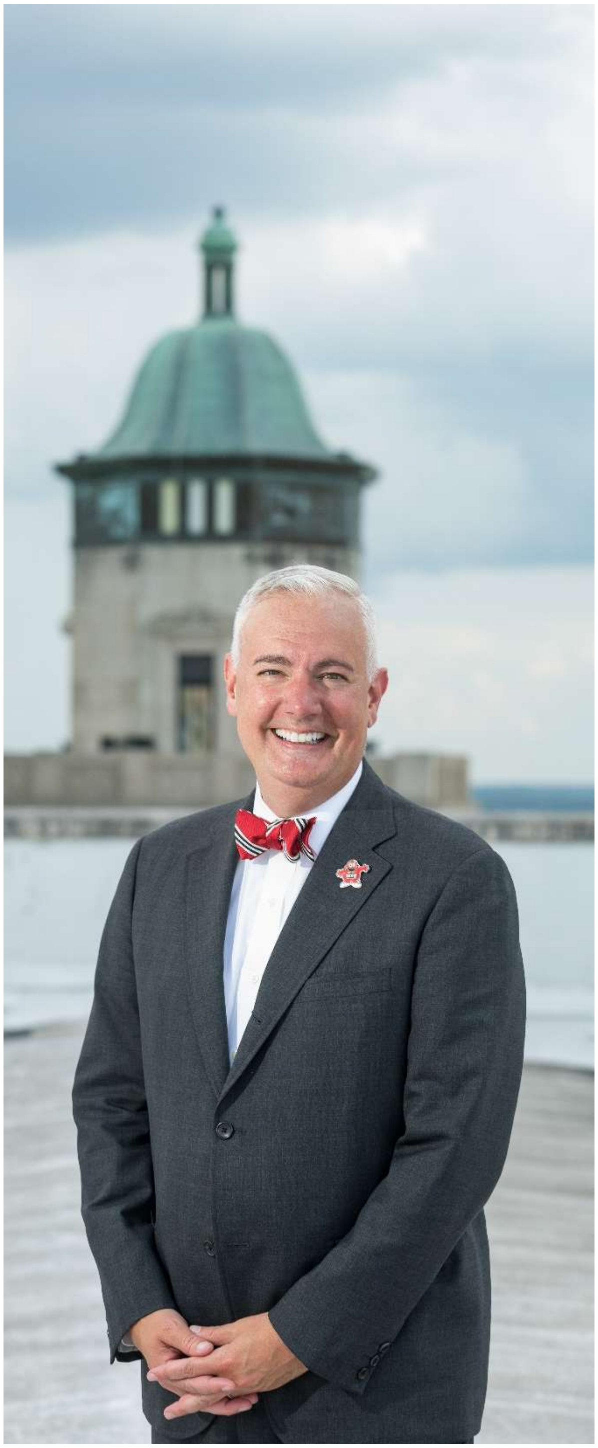
MESSAGE FROM THE PRESIDENT

MESSAGE FROM THE PRESIDENT

I am pleased to submit Western Kentucky University's operating budget of $405,070,000 that begins July 1, 2026, and ends June 30, 2027. These budget plans establish the planned revenue and expenditure levels for WKU's programs and activities for the 2027 fiscal year.



Looking Toward the Future

After adopting the first structurally balanced budget in more than 20 years without relying on one-time carry-forward funds, the university remains committed to sound fiscal management through this proposed budget. The university continues to strengthen the student experience through transformative investments and institutional achievements that position the university for long-term success.

A new public-private housing partnership will expand and modernize student living options, creating more accessible, innovative, and community-focused residential spaces designed to support student engagement and success. Complementing these efforts, WKU recently earned reaffirmation of accreditation from the Southern Association of Colleges and Schools Commission on Colleges for an additional 10 years, underscoring the

university's commitment to academic quality, institutional effectiveness, and continuous improvement.

In support of the university's long-term vision, WKU has established a committee charged with advancing the institution, enhancing the WKU Experience for students, and positioning the university for continued effectiveness and growth. The committee will work throughout the spring semester to develop recommendations for the university's strategic direction. As part of this effort, the amended strategic plan will extend *Climbing to Greater Heights* by three years, concluding in 2031 to coincide with WKU's 125th anniversary.

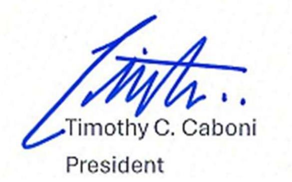
Student Success

Student success remains a central priority for Western Kentucky University. Through sustained, strategic, and institution-wide student success initiatives, the university has realized continued improvements in student quality, retention, and degree completion. During the past academic year, WKU achieved a record fall-to-fall retention rate of 79.4% among first-time, first-year students. In addition, the university's four-year graduation rate increased to 50.7%, while the six-year graduation rate rose to 59.1%. These outcomes demonstrate the effectiveness of WKU's student success strategies and reflect the strong commitment of faculty and staff to supporting students from enrollment through graduation. Continuing this positive trajectory, the university anticipates awarding more than 4,700 credentials this year, representing the highest number of degrees and credentials conferred in the institution's history.

Capital Investments

We have continued steady progress on our campus improvement initiatives. Last fall, we opened Chandler Hall as the new home of Gordon Ford College of Business as well as the Ford Fieldhouse. Currently the renovation continues of WKU's signature building, Cherry Hall. In addition, planning is underway for the new Academic Complex and this summer the new residence hall project will begin, redefining the gateway to the university.

Thank you for your review of the FY 2027 budget; I am proud of our work to continue transforming lives and elevating our communities.



UNIVERSITY LEADERSHIP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UNIVERSITY LEADERSHIP

Board of Regents

The governing body of Western Kentucky University is an 11 member Board of Regents. Eight of the members are appointed by the Governor from among nominees submitted by a nominating commission. Faculty and staff representatives are elected by their peers. The student representative is the President of the Student Government Association.

Board of Regents

Chairs:

Ms. Jan M. West
Chair

Ms. Doris C. Thomas
Vice Chair

Members:

Dr. Phillip W. Bale
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Mr. Gary L. Broady
Regent

Dr. Melissa B. Dennison
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W. Currie Milliken
Regent

Ms. Cynthia J. Nichols
Regent

Mr. Rush Robinson
Student Regent

Dr. Shane Spiller
Faculty Regent

President's Cabinet

The President's Cabinet is comprised of the University President and senior administrators. These individuals are responsible for working together to determine University policy and provide strategic leadership and oversight of all functions of the institution.

<u>President's Cabinet</u>

Dr. Timothy Caboni *President*	Ms. Andrea Anderson *General Counsel*
Mr. Michael P. Crowe *Director of Student Conduct*	Dr. Robert Fischer *Provost & Vice President for Academic Affairs*
Mr. John-Mark Francis *Interim VP for Enrollment Management*	Ms. Susan Howarth *Executive VP, Strategy, Operations & Finance*
Dr. Jenni Redifer *Associate Provost*	Mr. Bryan Russell *Chief Facilities Officer*
Dr. Martha Sales *Asst. Vice President of Student Experience*	Ms. Jennifer Breiwa Smith *Asst. VP, Government & External Relations*
Mr. Todd Stewart *Director of Athletics*	Ms. Amanda Trabue *VP for Philanthropy & Alumni Engagement*

INTRODUCTION


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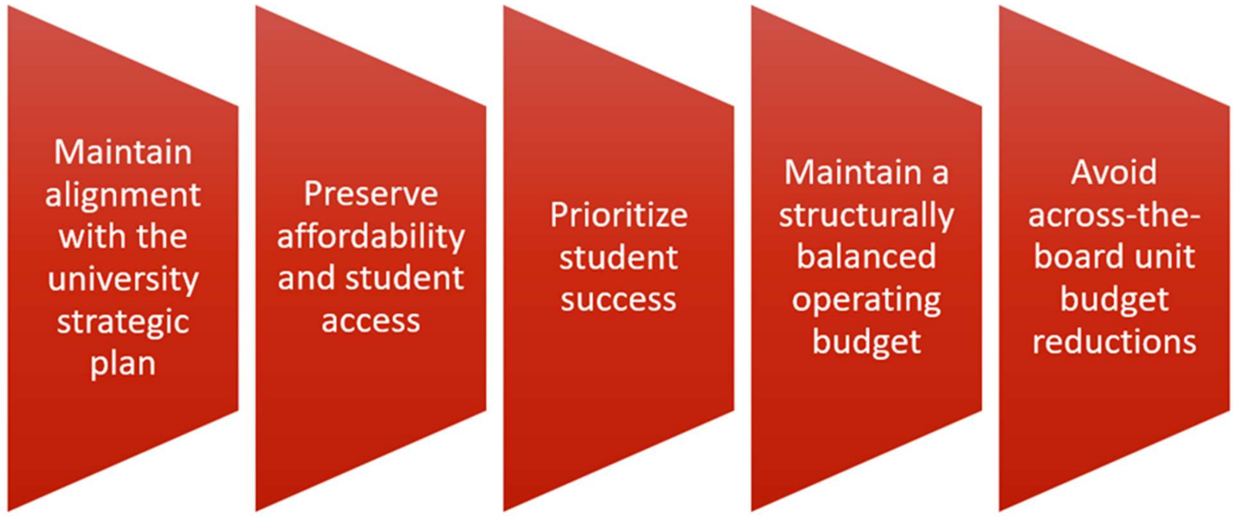
INTRODUCTION

Western Kentucky University stands as a premier regional public institution dedicated to academic excellence, student achievement, and transformative opportunity. Located in the vibrant city of Bowling Green, WKU's picturesque hilltop campus fosters a welcoming and intellectually engaging environment where students are empowered to lead, innovate, and serve. With an enrollment of approximately 16,000 students and five comprehensive academic colleges, the university offers an extensive portfolio of undergraduate, graduate, and doctoral programs designed to prepare graduates for success in an increasingly interconnected world.

Budget Guiding Principles

Figure 1: Budget Guiding Principles



Maintain alignment with the university Strategic Plan

Western Kentucky University's strategic plan, *Climbing to Greater Heights 2018–2028*, serves as the university's roadmap for advancing academic excellence, student success, institutional growth, and regional engagement. Built upon WKU's longstanding commitment to access and opportunity, the plan establishes a clear vision for preparing students to thrive in a rapidly changing global society while strengthening the university's impact across Kentucky and beyond.

The strategic plan focuses on several key priorities, including improving student retention and graduation rates, enhancing academic quality and innovation, increasing enrollment, and ensuring affordability and accessibility for students from all backgrounds. Through intentional investments in academic programs, student support services, and campus facilities, WKU seeks to create a transformative educational experience that prepares graduates for meaningful careers and lifelong success.

The strategic plan also emphasizes responsible stewardship of resources, operational efficiency, and sustainable growth. By aligning institutional priorities with financial planning and campus

development initiatives, WKU is positioning itself to remain competitive, innovative, and responsive to the evolving needs of students and the Commonwealth.

Preserve affordability and student access

Affordability is a central priority and a key component within the strategic plan. As WKU continues to focus on student success, access, and degree completion, the university is committed to ensuring that a high-quality education remains financially attainable for students and families across the Commonwealth and beyond.

Guided by the principles of responsible stewardship and student-centered decision-making, WKU has worked diligently to manage costs while continuing to invest in academic excellence, student support services, and campus improvements. This commitment is reflected in the university's decision to limit the tuition increase to only 1.69%. By keeping tuition growth modest, WKU demonstrates its understanding of the financial challenges facing students and families while reinforcing its mission of expanding educational opportunity.

Prioritize Student Success

Student success is also prioritized in the strategic plan and serves as a foundation for WKU's success. The university has made a deliberate commitment to creating an environment where students are supported academically, personally, and professionally from enrollment through graduation and beyond.

WKU's approach to student success is grounded in the belief that every student deserves access to the resources, opportunities, and support systems necessary to achieve their goals. The university has implemented a wide range of initiatives focused on improving retention, persistence, and graduation rates while enhancing the overall student experience. Through academic advising, tutoring, mentoring, career development, and student engagement programs, WKU works to ensure that students remain connected, supported, and prepared for lifelong success.

The university also recognizes that student success extends beyond the classroom. WKU continues to invest in modern learning environments, innovative academic programs, experiential learning opportunities, and campus facilities that enrich the educational experience and prepare graduates to meet the demands of a rapidly changing workforce.

As a result of this key priority, WKU has demonstrated a steadfast commitment to advancing student success and institutional excellence. Through intentional enrollment strategies and a strong focus on student persistence, the university has achieved record-setting outcomes, including a first-year retention rate of 79.4% and a six-year graduation rate of 59.1%. In addition, WKU awarded 3,624 undergraduate degrees and credentials in the 2024-2025 academic year, the second most of any state institution. These accomplishments reflect WKU's unwavering dedication to providing a high-quality educational experience that equips students to become productive, engaged, and socially responsible leaders.

Figure 2: Six-Year Graduation Rate

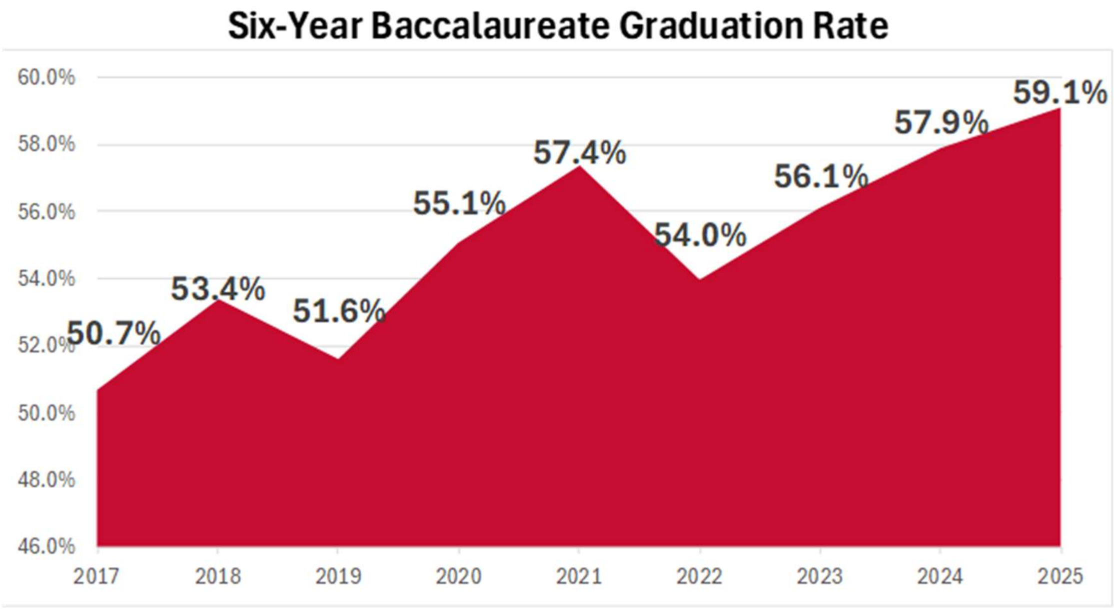


Figure 3: FTFY One-Year Retention Rate

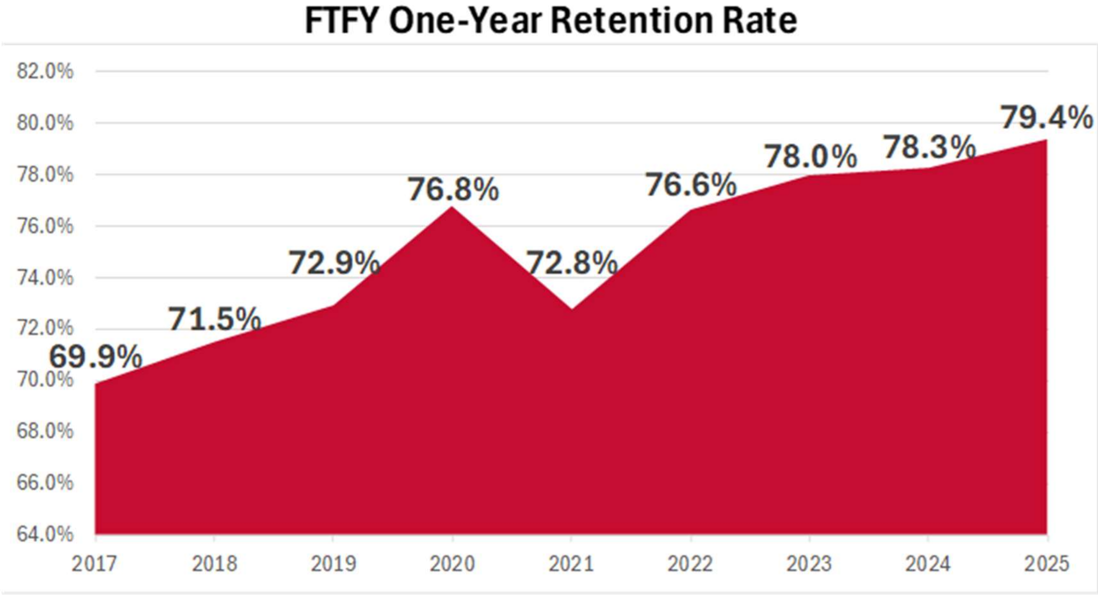
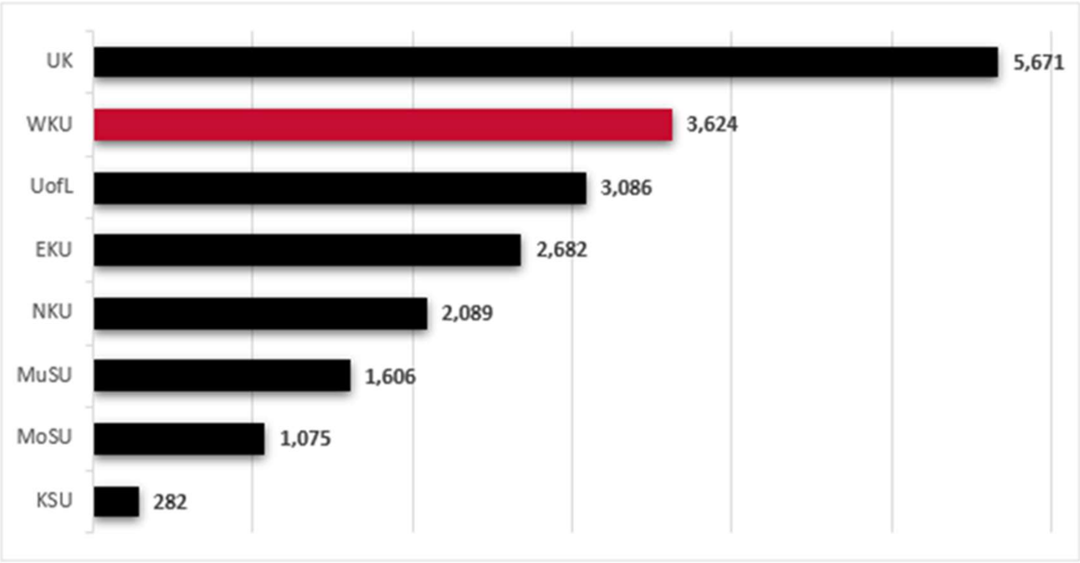


Figure 4: AY2024-25 Undergraduate Degree & Credentials



<u>Maintain a structurally balanced operating budget</u>

WKU remains committed to maintaining a structurally balanced budget through disciplined financial planning, strategic enrollment management, and careful prioritization of institutional resources. The university continues to work closely with Enrollment Management to align revenue projections with realistic enrollment expectations while supporting initiatives that strengthen

recruitment, retention, and student success. This collaborative approach allows the institution to make informed financial decisions that support long-term sustainability.

In developing the budget, the university prioritized funding known fixed-cost increases first, including utilities, contractual obligations, debt service, and insurance. By addressing these commitments at the outset of the budget process, WKU reinforces its commitment to responsible fiscal stewardship and financial stability.

The proposed budget does not include a university-wide compensation pool. The university will continue to closely monitor enrollment trends, revenue performance, and broader economic conditions throughout the fiscal year. Executive leadership, in collaboration with the university's Deans and Vice Presidents, will reconvene in October to evaluate actual enrollment and revenue results and determine the feasibility of a compensation pool should fiscal conditions support such an investment.

Avoid across-the-board unit budget reductions

WKU achieved a balanced budget position without implementing mandated unit-based budget reductions, recognizing that uniform cuts can unintentionally weaken high-performing programs, limit strategic growth opportunities, and negatively impact the student experience. Instead, WKU remains focused on preserving operational effectiveness while maintaining flexibility to respond strategically to evolving enrollment patterns, economic conditions, and institutional opportunities.

Resource Allocation, Management and Planning (RAMP) Budget Model

A key component of the “Our Hill” pillar in WKU’s strategic plan, *Climbing to Greater Heights 2018–2028*, is the implementation of a sustainable budget model aligned with institutional priorities and student success.

WKU completed its transition to the Resource Allocation, Management and Planning (RAMP) budget model with the FY 2023 operating budget. Based on responsibility-centered management (RCM) principles, RAMP promotes decentralized decision-making, financial transparency, operational efficiency, and strategic resource management by assigning revenue and expense responsibility to academic colleges. Administered by the Provost, the model also includes a subvention fund to support strategic institutional investments.

FY 2027 RAMP Budget

Metric	CHHS	OCSE	PCAL	GFCB	CEBS	Academic Units Total
Tuition & Fees	44,488,915	39,361,114	42,267,598	27,911,167	27,667,000	181,695,794
Scholarships, Fellowships, and Waivers	(9,753,558)	(11,167,347)	(12,378,156)	(7,194,285)	(5,748,953)	(46,242,299)
Grants & Contracts	2,780,908	3,904,249	1,013,234	0	5,285,345	12,983,736
State Appropriations	16,698,808	22,057,460	18,541,938	9,361,042	13,271,951	79,931,199
Other Revenue	259,256	1,657,512	522,666	718,866	2,478,452	5,636,752
Total Revenues	54,474,329	55,812,988	49,967,280	30,796,791	42,953,795	234,005,183
Wages/Salaries	16,048,897	18,204,846	16,446,998	9,670,352	11,704,640	72,075,733
Fring Benefits	5,812,522	6,299,399	5,965,255	3,204,986	4,929,130	26,211,292
Operating Expenses	2,660,881	5,682,057	2,135,147	333,262	3,856,129	14,667,476
Total Direct Expenses	24,522,300	30,186,302	24,547,400	13,208,600	20,489,899	112,954,501
Indirect Expenses	21,981,910	25,145,341	19,277,904	12,967,907	18,697,267	98,070,329
Total Expenses	46,504,210	55,331,643	43,825,304	26,176,507	39,187,166	211,024,830
Margin	**7,970,119**	**481,345**	**6,141,976**	**4,620,284**	**3,766,629**	**22,980,353**
Participation Fee Payment (Outflow)	(7,688,645)	(7,594,415)	(7,750,930)	(4,702,387)	(5,218,363)	(32,954,740)
Margin for Subvention Pool Disbursement	281,474	(7,113,070)	(1,608,954)	(82,103)	(1,451,734)	(9,974,387)
Subvention Fund Disbursement (Inflow)	0	7,113,070	1,608,954	82,103	1,451,734	10,255,861
Strategic and Mission Enhancement Fund	50,000	150,000	200,000	450,000	400,000	1,250,000

Budget Governance Structure

The Budget Executive Committee (BEC) serves in an advisory capacity to the President and senior leadership on university budget planning and resource allocation at Western Kentucky University. Comprised of representatives from academic and administrative areas across the institution, the committee reviews budget priorities, evaluates funding recommendations on support-unit operating budget requests and compensation increases.

Figure 5: Budget Governance Structure

Budget Executive Committee

Chairs:

Dr. Kurt Neelly
Faculty Senate Representative

Dr. Corinne Murphy
Dean, College of Education & Behavioral Sciences

Members:

Dr. Tania Basta
Dean, College of Health & Human Services

Dr. Stacy Bibelhauser
Department Chair

Dr. David Brown
Dean, Ogden College of Science & Engineering

Dr. Terrance Brown
Dean, Potter College of Arts & Letters

Dr. Dan Clark
Faculty Senate Representative

Mr. Herbert Hess
Staff Senate Representative

Mr. Gabriel Jerdon
Student Government Association Representative

Mr. Ronald Rhoades
Faculty Representative

Dr. Martha Sales
Vice Pres of Student Experience, Dean of Students

Dr. Evelyn Thrasher
Dean, Gordon Ford College of Business

Ms. Amanda Trabue
Vice Pres of Philanthropy & Alumni Engagement

Ms. Leslie Vanderpool
Staff Senate Representative

Ms. Tanya Vincent
Staff Senate Representative

Non-Voting Members:

Mr. Brian Dinning	*Executive Director of Budget and Financial Planning*
Mr. Renaldo Domoney	*Assistant Vice President for Budget, Finance & Analytics*
Dr. Robert Fischer	*Provost & Vice President for Academic Affairs*
Ms. Jessica Gilland	*Director of Academic Budgets & Resources*
Ms. Susan Howarth	*Executive Vice President for Strategy, Operations and Finance*
Mr. Robert Peterson	*Deputy Athletic Director (COO/CFO)*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REVENUE


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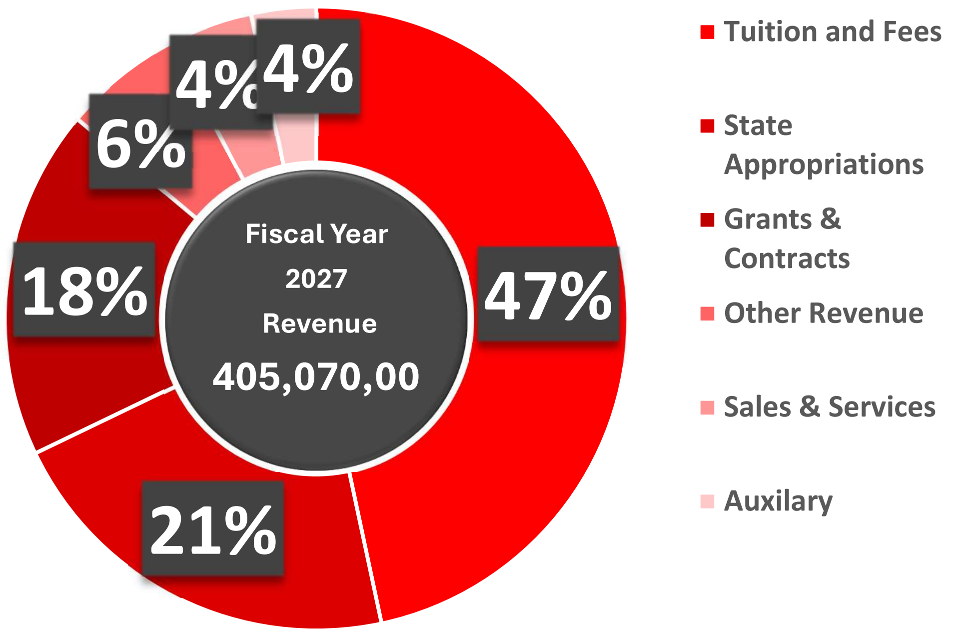
REVENUE

WKU's revenue budget for FY 2027 is $405.1 million, which is relatively flat compared to FY 2026. Tuition and fees remain the largest source of revenue, accounting for 47% of the total revenue budget, followed by state appropriations, which contribute 21%.

Sources of Revenue

Revenue	FY 2026	FY 2027	$ Change	% Change
Tuition and Fees	187,436,600	188,928,500	1,491,900	1%
State Appropriation	86,850,600	86,075,500	775,100	-1%
Grants & Contracts	77,966,000	73,674,000	4,292,000	-6%
Other Revenue	20,467,200	25,096,000	4,628,800	23%
Sales & Services	16,205,000	17,673,000	1,468,000	9%
Auxiliary	15,151,100	13,623,000	1,528,100	-10%
Total	**$404,076,500**	**$405,070,000**	**$993,500**	**0%**

Figure 6: FY 2027 Sources of Revenue



Tuition and Fees

WKU's primary source of revenue is tuition and fees, which account for 47% of the university's total revenue budget. Budgeted tuition revenue in this proposal reflects the university's improved retention rate, a projected incoming first-time, first-year class of 2,900 students, and modest growth in transfer and graduate student enrollment.

The Kentucky Council on Postsecondary Education (CPE) has statutory authority to approve tuition rates for Kentucky's public universities. In April 2025, CPE adopted resident undergraduate tuition and mandatory fee ceilings for academic years 2025-26 and 2026-27, allowing comprehensive universities to increase tuition by a maximum of $630 over the two-year period, with no more than $420 in any single year. Within these parameters, WKU executive leadership recommends a 1.69% tuition rate increase for the 2026-2027 academic year, reflecting a continued commitment to affordability while supporting the university's operating needs.

Tuition and Fees

Tuition and Fees	FY 2026	FY 2027	$ Change	% Change
Undergraduate	149,649,800	150,343,200	693,400	0%
Graduate	20,447,200	22,127,400	1,680,200	8%
Other Tuition	3,194,000	2,747,900	446,100	-14%
Fees	14,145,600	13,710,000	435,600	-3%
Total	**$187,436,600**	**$188,928,500**	**$1,491,900**	**1%**

FY 2027 Tuition and Mandatory Student Fee Schedule

TUITION AND MANDATORY STUDENT FEES SCHEDULE PER SEMESTER

Student Level/Enrollment	FY26	FY27	Summer 2027/ Rate PCH
Undergraduate			
Resident	6,036	6,138	511.50
Military Veteran/Dependent	6,036	6,138	511.50
Nonresident	13,500	13,500	1,125
International	13,824	13,824	1,152
Incentive	7,068	7,068	589
Graduate (Per Credit Hour)			
Resident	607	607	607
Military Veteran/Dependent	607	607	607
Nonresident, International	953	953	953
Nonresident, Domestic	917	917	917
Doctorate, Ed. Leadership (Per Credit Hour)			
Resident	607	607	607
Military Veteran/Dependent	607	607	607
Nonresident, International	953	953	953
Nonresident, Domestic	917	917	917
Doctorate, Psychology (Per Credit Hour)			
Resident	690	690	690
Military Veteran/Dependent	690	690	690
Nonresident, International	953	953	953
Nonresident, Domestic	917	917	917
Doctorate, Nurse Practitioner (Per Credit Hour)			
Resident	663	663	663
Nonresident	858	858	858
Doctorate, Physical Therapy (Per Credit Hour)			
Resident	643	643	643
Nonresident	909	909	909
Distance Learning (Per Credit Hour)*			
Undergraduate	551	551	551
Graduate (Excluding Kentucky P-12 Educator, DNP and DPT)	707	707	707
Active Military (Per Credit Hour)*	250	250	250
Dual Credit (Per Credit Hour)*	97	97	97
WKU On Demand (Per Credit Hour)			
Undergraduate	503	511.50	511.50
Graduate	707	707	707
Special Programs (Per Credit Hour)			
Kentucky/Multi-state P-12 Educator*	350	350	350
Local Government Employee Discount Program*	500	500	500
KASA*	450	450	450
KEA*	425	425	425
SESC*	425	425	425
RN to BSN Program	394	394	394
KCTCS EdD Tuition Discount Agreement*		450	450

Mandatory Student Fees Per Semester	
Student Athletics Fee	218
Student Centers Fee	62
Student Centers Fee, DSU Renovation Bonds	70
Parking Structure Fee, Creason Bonds	30

*Mandatory student fees are not assessed to these students.

State Appropriation

WKU's state appropriation budget for FY 2026 is $86.1 million. The Kentucky General Assembly passed the state's biennial budget with House Bill 500 in association with Senate Bill 197 this year to set the university's state funding for the next two years. The base appropriation remains flat although there was an increase for Gatton Academy.

State Appropriation

State Appropriation	FY 2026	FY 2027	$ Change	% Change
Base State Appropriation	70,693,900	70,693,900	0	0%
Performance Funding	5,261,000	4,392,900	868,100	-17%
Gatton Academy	5,442,700	5,959,800	517,100	10%
Insurance Prem. Subsidy	2,180,800	1,866,900	313,900	-14%
KY Mesonet	1,750,000	1,750,000	0	0%
KERS Subsidy	1,522,200	1,412,000	110,200	-7%
Total	**$86,850,600**	**$86,075,500**	**($775,100)**	**-1%**

Kentucky's performance funding pool is allocated to public universities based on how well each institution performs on 10 metrics. The overall performance funding pool for FY 2027 remains flat $115 million. Although the overall pool did not change, there is still a decrease in the WKU funding once the allocation methods are applied. Funding allocation metrics are grouped into the following categories:

- 40% student success – degree production and student progression toward a degree
- 30% course completion – student credit hours earned
- 30% operational support – campus operations, services, and infrastructure that support student learning and success

Grants & Contracts

Grants & Contracts revenue totals $73.7 million which is a 6% decrease from the prior year. The most significant decrease comes from a reduction of extramurally funded research, in addition, both federal Pell and state College Access Program (CAP) grants are forecasted for anticipated reductions.

Grants & Contracts

Grants & Contracts	FY 2026	FY 2027	$ Change	% Change
Pell	29,000,000	28,632,000	368,000	-1%
Extramurally Funded Research	17,266,000	14,489,900	2,776,100	-16%
College Access Program (CAP)	17,000,000	16,000,000	1,000,000	-6%
KEES	11,000,000	10,750,000	250,000	-2%
Student Financial Assistance Grants	1,940,000	2,211,000	271,000	14%
Facilities and Administrative (F&A)	1,760,000	1,591,100	168,900	-10%
Total	**$77,966,000**	**$73,674,000**	**($4,292,000)**	**-6%**

Other Revenue

The budget for Other Revenue is $25.1 million and includes transfers from the College Heights Foundation, parking permits, camps, study abroad, investment income, and other various activities. This category is increasing 23% over the prior year as the new athletic pass-through revenue received from private donations.

Other Revenue

Other Revenue	FY 2026	FY 2027	$ Change	% Change
Foundation Revenue	6,132,900	10,917,600	4,784,700	78%
Other Revenue	3,887,800	4,299,400	411,600	11%
Investment Income	2,543,000	2,243,000	300,000	-12%
Vehicle Parking Permits	2,020,000	1,855,000	165,000	-8%
Study Abroad	1,940,000	1,772,000	168,000	-9%
Lease Rental Revenue	1,365,800	1,361,000	4,800	0%
Educational Camp Revenues	1,081,000	1,111,000	48,000	-4%
Miscellaneous Fee Revenue	871,000	911,000	40,000	5%
Barnes & Noble Revenue	625,700	626,000	300	0%
Total	**$20,467,200**	**$25,096,000**	**$4,628,800**	**23%**

Sales & Services

Sales & Services includes multiple categories of sales revenue on campus, although the majority of the funding is related to Athletics. This includes season ticket sales, conference distributions, game guarantees as well as other miscellaneous revenues. A 9% increase is budgeted over the prior year due to additional game guarantee revenue.

Sales & Services

Sales & Services	FY 2026	FY 2027	$ Change	% Change
Athletics	10,587,500	12,253,600	1,666,100	16%
Other Sales & Services	2,767,500	2,568,300	199,200	-7%
Continuing Education & Professional Development	1,637,500	1,565,100	72,400	-4%
Professional Services	1,212,500	1,286,000	73,500	6%
Total	**$16,205,000**	**$17,673,000**	**$1,468,000**	**9%**

Auxiliary

Auxiliary revenue will change with the creation of the public-private housing partnership and the dissolution of residence hall management by the Student Life Foundation. The operating costs such a maintenance and utilities will be directly charged to the new partner, creating a reduction in reimbursable expenses. During a two-year transition period, WKU will administer two residence hall leases outside of the new partnership until the new housing construction projects are complete. In addition, the revenue association with Aramark dining commissions and activity fees associated with Dero Downing Student Union are included.

Auxiliary

Auxiliary	FY 2026	FY 2027	$ Change	% Change
Housing Reimbursement	11,386,400	9,581,000	1,805,400	-16%
Dining Services	1,905,200	2,260,000	354,800	19%
Mandatory Fees	1,525,000	1,350,000	175,000	-11%
Other Auxiliary	334,500	432,000	97,500	29%
Total	**$15,151,100**	**$13,623,000**	**($1,528,100)**	**-10%**

EXPENDITURES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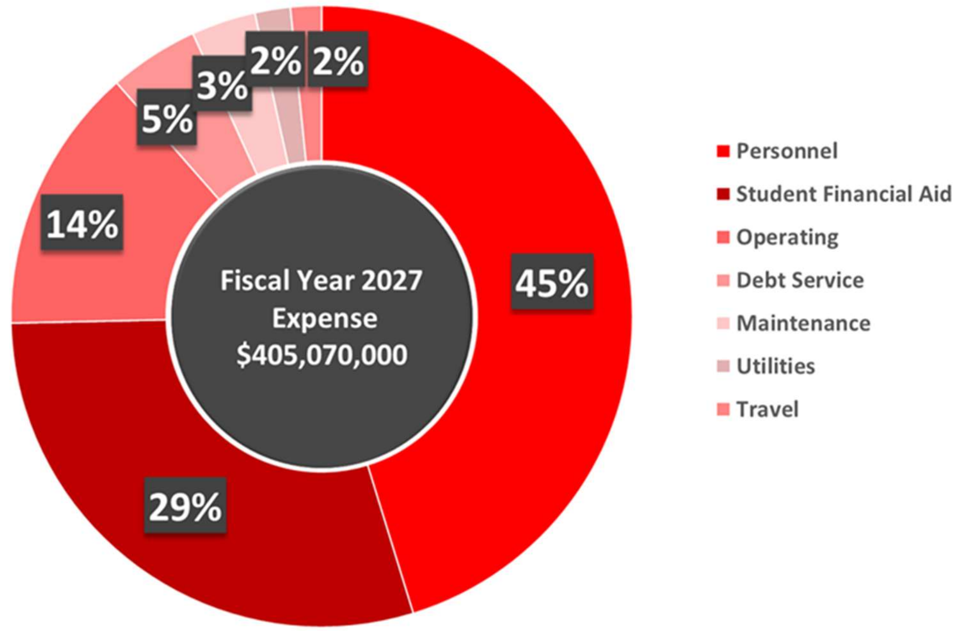
EXPENDITURES

WKU's expenditure budget for FY 2027 is $405.1 million. This is $9.8 million, or 2%, more than FY 2025. The largest expenditure category is personnel, which includes all faculty and staff salaries and fringe benefits, followed by student financial aid.

Expenditures by Natural Classification

Expense	FY 2026	FY 2027	$ Change	% Change
Salaries and Wages	131,197,400	128,455,000	2,742,400	-2%
Fringe Benefits	53,796,600	54,799,000	1,002,400	2%
Total Personnel	**184,994,000**	**183,254,000**	**1,740,000**	**-1%**
Student Financial Aid	123,299,900	119,132,000	4,167,900	-3%
Operating	45,934,200	56,232,000	10,297,800	22%
Debt Service	19,338,000	18,881,000	457,000	-2%
Maintenance	14,800,000	13,589,000	1,211,000	-8%
Utilities	9,498,200	7,472,000	2,026,200	-21%
Travel	6,212,200	6,510,000	297,800	5%
Total	**$404,076,500**	**$405,070,000**	**$993,500**	**0%**

Figure 7: FY 2027 Expenditures



Personnel

Personnel costs remain the university's largest expenditure category, accounting for approximately 45% of WKU's total operating expenses. The FY 2027 salary and fringe benefits budget is projected at $183.3 million.

WKU has maintained a strong commitment to employee compensation. For FY 2027, the BEC recommended deferring the inclusion of a salary increase in the operating budget until updated enrollment and revenue projections can be evaluated in the fall. At that time, university leadership will assess the financial feasibility of a compensation adjustment.

WKU's investment in its employees extends well beyond salary and reflects a comprehensive approach to total rewards. The university continues to provide competitive salary and retirement programs designed to attract and retain a highly talented workforce. In addition to compensation and healthcare benefits, WKU offers a strong work-life benefits package that enhances the overall employee experience. Employees receive generous paid time off, including standard holidays, additional leave during portions of the spring and fall academic breaks, and participation in a four-day work week throughout the summer months. These benefits remain an important component of WKU's commitment to fostering a supportive and competitive workplace environment.

Personnel – Wages/Salaries & Fringe Benefits

Wages/Salaries	FY 2026	FY 2027	$ Change	% Change
Faculty & Staff Salaries	124,316,000	120,824,400	3,491,600	-3%
Student & Grad Assistant Salaries	6,881,400	7,630,600	749,200	11%
Total Wages/Salaries	**$131,197,400**	**$128,455,000**	**($2,742,400)**	**-2%**

Fringe Benefits	FY 2026	FY 2027	$ Change	% Change
Retirement	20,282,300	20,201,000	81,300	0%
Health Insurance	18,816,200	19,838,100	1,021,900	5%
FICA	7,851,300	7,848,200	3,100	0%
Other Fringe Benefits	4,936,800	4,971,700	34,900	1%
Employee Tuition Waivers	1,910,000	1,940,000	30,000	2%
Total Fringe Benefits	**$53,796,600**	**$54,799,000**	**$1,002,400**	**2%**
Total	**$184,994,000**	**$183,254,000**	**($1,740,000)**	**-1%**

Student Financial Aid

Student financial aid represents a significant component of the university's operating budget and plays a critical role in both student recruitment and maintaining the affordability of the WKU experience. The university continues to invest in a broad range of financial aid initiatives, including merit-based scholarships and targeted programs such as the Hilltopper Guarantee and Border State Scholarship. The President's Enrollment Council regularly evaluates and refines these programs to ensure they effectively support student affordability while also managing the institution's overall discount rate in a fiscally responsible manner.

In addition to institutional aid, WKU's Department of Student Financial Assistance (SFA) anticipates administering approximately $28.6 million in federal Pell Grant funding and an additional $28 million in state-funded assistance through programs such as KEES and the College Access Program (CAP). CAP, which is funded by the Commonwealth of Kentucky, provides critical financial support to low-income students. These resources are instrumental in improving access, strengthening financial stability, and supporting retention and student success among financially vulnerable populations.

Student Financial Aid

Student Financial Aid	FY 2026	FY 2027	$ Change	% Change
Institutional Financial Aid	54,341,900	51,268,000	3,073,900	-6%
Pell	29,000,000	28,632,000	368,000	-1%
College Access Program (CAP)	17,000,000	16,000,000	1,000,000	-6%
KEES	11,000,000	10,750,000	250,000	-2%
Other Financial Aid	6,262,000	5,932,000	330,000	-5%
Mandated Tution Waivers	4,450,000	4,950,000	500,000	11%
Governmental Scholarships	1,246,000	1,600,000	354,000	28%
Total	**$123,299,900**	**$119,132,000**	**($4,167,900)**	**-3%**

Operating Expenditures

Expenditures associated with the operation of the university include maintenance costs, debt service, utilities, travel, and other general operating expenses. The FY 2027 operating budget totals $102.7 million, reflecting a year-over-year increase of $6.9 million.

The increase is primarily attributable to pass-through funding related to new lease agreements, with corresponding revenue generated to offset the associated expenses. In addition, the budget includes increased Athletics expenditures supported by additional private funding sources.

Operating Expenditures

Operating Expenditures	FY 2026	FY 2027	$ Change	% Change
Supplies & Operating Expenses	45,934,200	56,232,000	10,297,800	22%
Debt Service	19,338,000	18,881,000	457,000	-2%
Maintenance	14,800,000	13,589,000	1,211,000	-8%
Utilities	9,498,200	7,472,000	2,026,200	-21%
Travel	6,212,200	6,510,000	297,800	5%
Total	**$95,782,600**	**$102,684,000**	**$6,901,400**	**7%**

UNIT BUDGETS


Tops

UNIT BUDGETS

The unit budget summaries only include the direct unit revenue and do not include allocable revenue, such as tuition.

College of Education & Behavioral Sciences

Unit Level Direct Revenue	FY 2026	FY 2027	$ Change	% Change
Gross Tuition & Fees	1,901,100	1,834,300	66,800	-4%
Grants & Contracts	6,352,300	4,882,200	1,470,100	-23%
Other Revenue	1,092,000	1,121,000	29,000	3%
Sales & Services	1,383,900	1,243,000	140,900	-10%
Total	**$10,729,300**	**$9,080,500**	**($1,648,800)**	**-15%**

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	12,132,800	11,704,600	428,200	-4%
Fringe Benefits	3,985,900	4,929,100	943,200	24%
Student Financial Assistance	912,100	354,000	558,100	-61%
Supplies & Operating Expenses	5,324,000	3,667,700	1,656,300	-31%
Maintenance	55,400	20,100	35,300	-64%
Utilities	3,800	2,600	1,200	-32%
Travel	240,300	165,700	74,600	-31%
Total	**$22,654,300**	**$20,843,800**	**($1,810,500)**	**-8%**

College of Health & Human Services

Unit Level Direct Revenue	FY 2026	FY 2027	$ Change	% Change
Gross Tuition & Fees	4,674,300	4,553,700	120,600	-3%
Grants & Contracts	1,840,700	2,530,200	689,500	37%
Other Revenue	20,000	20,000	0	0%
Sales & Services	187,000	160,100	26,900	-14%
Total	**$6,722,000**	**$7,264,000**	**$542,000**	**8%**

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	15,647,900	16,048,900	401,000	3%
Fringe Benefits	5,473,300	5,812,600	339,300	6%
Student Financial Assistance	217,500	52,600	164,900	-76%
Supplies & Operating Expenses	2,284,100	2,158,100	126,000	-6%
Maintenance	114,700	75,800	38,900	-34%
Utilities	1,300	1,500	200	15%
Travel	90,900	50,500	40,400	-44%
Total	**$23,829,700**	**$24,200,000**	**$370,300**	**2%**

Gordon Ford College of Business

Unit Level Direct Revenue	FY 2026	FY 2027	$ Change	% Change
Gross Tuition & Fees	1,058,000	1,100,000	42,000	4%
Grants & Contracts	0	0	0	0%
Total	**$1,058,000**	**$1,100,000**	**$42,000**	**4%**

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	9,528,000	9,670,400	142,400	1%
Fringe Benefits	3,081,900	3,205,000	123,100	4%
Student Financial Assistance	0	0	0	NA
Supplies & Operating Expenses	341,000	330,800	10,200	-3%
Maintenance	10,000	1,000	9,000	-90%
Travel	1,500	1,500	0	0%
Total	**$12,962,400**	**$13,208,700**	**$246,300**	**2%**

Ogden College of Science & Engineering

Unit Level Direct Revenue	FY 2026	FY 2027	$ Change	% Change
Gross Tuition & Fees	1,250,000	1,250,000	0	0%
Grants & Contracts	4,170,900	3,276,600	894,300	-21%
Other Revenue	11,000	11,000	0	0%
Sales & Services	1,204,200	1,250,200	46,000	4%
Total	**$6,636,100**	**$5,787,800**	**($848,300)**	**-13%**

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	19,282,100	18,204,800	1,077,300	-6%
Fringe Benefits	6,167,400	6,299,400	132,000	2%
Student Financial Assistance	173,500	173,500	0	0%
Supplies & Operating Expenses	4,850,700	5,273,700	423,000	9%
Maintenance	156,500	197,200	40,700	26%
Utilities	28,900	39,100	10,200	35%
Travel	164,600	171,900	7,300	4%
Total	**$30,823,700**	**$30,359,600**	**($464,100)**	**-2%**

Potter College of Arts & Letters

Unit Level Direct Revenue	FY 2026	FY 2027	$ Change	% Change
Gross Tuition & Fees	1,487,000	1,187,000	300,000	-20%
Grants & Contracts	1,060,000	867,800	192,200	-18%
Other Revenue	48,000	58,500	10,500	22%
Sales & Services	264,500	223,000	41,500	-16%
Total	**$2,859,500**	**$2,336,300**	**($523,200)**	**-18%**

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	16,665,100	16,447,000	218,100	-1%
Fringe Benefits	5,441,400	5,965,300	523,900	10%
Student Financial Assistance	1,094,100	1,081,600	12,500	-1%
Supplies & Operating Expenses	1,532,400	1,753,000	220,600	14%
Maintenance	343,500	273,900	69,600	-20%
Travel	98,200	108,200	10,000	10%
Total	**$25,174,700**	**$25,629,000**	**$454,300**	**2%**

Provost & Academic Affairs Support Units

Unit Level Direct Revenue	FY 2026	FY 2027	$ Change	% Change
Gross Tuition & Fees	534,000	348,700	185,300	-35%
Grants & Contracts	1,977,900	1,595,300	382,600	-19%
Other Revenue	3,503,200	3,482,300	20,900	-1%
Sales & Services	1,940,900	1,910,600	30,300	-2%
Total	**$7,956,000**	**$7,336,900**	**($619,100)**	**-8%**

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	18,994,800	18,303,100	691,700	-4%
Fringe Benefits	7,975,100	8,268,600	293,500	4%
Student Financial Assistance	7,327,100	13,911,900	6,584,800	90%
Supplies & Operating Expenses	8,666,000	9,346,200	680,200	8%
Maintenance	512,100	546,600	34,500	7%
Utilities	7,900	8,800	900	11%
Travel	1,580,000	1,623,600	43,600	3%
Total	**$45,063,000**	**$52,008,800**	**$6,945,800**	**15%**

Athletics

Unit Level Direct Revenue	FY 2026	FY 2027	$ Change	% Change
Gross Tuition & Fees	4,750,000	4,620,800	129,200	-3%
Other Revenue	1,127,900	5,512,599	4,384,699	389%
Sales & Services	10,533,500	12,199,600	1,666,100	16%
Total	**$16,411,400**	**$22,332,999**	**$5,921,599**	**36%**

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	9,813,200	9,994,100	180,900	2%
Fringe Benefits	2,969,200	2,785,800	183,400	-6%
Student Financial Assistance	6,776,900	221,000	6,555,900	-97%
Supplies & Operating Expenses	2,744,100	9,703,800	6,959,700	254%
Maintenance	94,700	285,800	191,100	202%
Utilities	200	300	100	50%
Travel	3,553,600	4,007,900	454,300	13%
Total	**$25,951,900**	**$26,998,700**	**$1,046,800**	**4%**

Philanthropy & Alumni Engagement

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	2,197,500	2,237,800	40,300	2%
Fringe Benefits	780,200	798,300	18,100	2%
Supplies & Operating Expenses	444,700	447,000	2,300	1%
Maintenance	106,200	106,100	100	0%
Utilities	200	0	200	-100%
Travel	76,900	77,100	200	0%
Total	**$3,605,700**	**$3,666,300**	**$60,600**	**2%**

President

Unit Level Direct Revenue	FY 2026	FY 2027	$ Change	% Change
Grants & Contracts	1,119,000	670,900	448,100	-40%
Other Revenue	265,000	578,100	313,100	118%
Sales & Services	46,000	45,000	1,000	-2%
Total	**$1,430,000**	**$1,294,000**	**($136,000)**	**-10%**

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	3,987,900	3,639,300	348,600	-9%
Fringe Benefits	1,464,700	1,406,400	58,300	-4%
Student Financial Assistance	0	0	0	NA
Supplies & Operating Expenses	884,500	1,393,600	509,100	58%
Maintenance	75,600	75,800	200	0%
Utilities	100	100	0	0%
Travel	81,600	64,700	16,900	-21%
Total	**$6,494,400**	**$6,579,900**	**$85,500**	**1%**

Strategy, Operations and Finance

Unit Level Direct Revenue	FY 2026	FY 2027	$ Change	% Change
Grants & Contracts	115,000	324,600	209,600	182%
Other Revenue	3,116,400	2,979,500	136,900	-4%
Sales & Services	46,000	42,500	3,500	-8%
Auxiliary	182,000	182,000	0	0%
Total	**$3,459,400**	**$3,528,600**	**$69,200**	**2%**

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	15,794,700	16,291,300	496,600	3%
Fringe Benefits	10,416,800	10,359,900	56,900	-1%
Student Financial Assistance	300	0	300	-100%
Supplies & Operating Expenses	3,599,400	3,817,100	217,700	6%
Maintenance	11,071,600	11,190,900	119,300	1%
Utilities	6,725,700	6,646,200	79,500	-1%
Travel	97,300	106,200	8,900	9%
Total	**$47,705,800**	**$48,411,600**	**$705,800**	**1%**

Student Experience

Unit Level Direct Revenue	FY 2026	FY 2027	$ Change	% Change
Gross Tuition & Fees	1,721,000	0	1,721,000	-100%
Grants & Contracts	2,390,200	1,933,400	456,800	-19%
Other Revenue	959,400	234,400	725,000	-76%
Sales & Services	49,000	49,000	0	0%
Auxiliary	14,969,100	13,441,000	1,528,100	-10%
Total	**$20,088,700**	**$15,657,800**	**($4,430,900)**	**-22%**

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	7,190,400	7,052,600	137,800	-2%
Fringe Benefits	3,475,900	2,685,600	790,300	-23%
Student Financial Assistance	1,447,500	1,144,600	302,900	-21%
Supplies & Operating Expenses	3,345,400	6,060,900	2,715,500	81%
Debt Service	2,456,400	0	2,456,400	-100%
Maintenance	2,057,600	613,300	1,444,300	-70%
Utilities	2,728,900	772,000	1,956,900	-72%
Travel	165,700	70,200	95,500	-58%
Total	**$22,867,800**	**$18,399,200**	**($4,468,600)**	**-20%**

University-Wide

Unit Level Direct Revenue	FY 2026	FY 2027	$ Change	% Change
Gross Tuition & Fees	170,061,200	174,034,000	3,972,800	2%
State Appropriation	86,850,600	86,075,500	775,100	-1%
Grants & Contracts	58,940,000	57,593,000	1,347,000	-2%
Other Revenue	10,324,300	11,098,601	774,301	7%
Sales & Services	550,000	550,000	0	0%
Total	**$326,726,100**	**$329,351,101**	**$2,625,001**	**1%**

Unit Level Expenses	FY 2026	FY 2027	$ Change	% Change
Wages/Salaries	2,962,900	1,860,900	1,102,000	-37%
Fringe Benefits	3,565,000	3,283,100	281,900	-8%
Student Financial Assistance	105,350,900	102,192,800	3,158,100	-3%
Supplies & Operating Expenses	12,536,900	12,900,000	363,100	3%
Debt Service	16,881,600	18,881,000	1,999,400	12%
Maintenance	202,100	201,800	300	0%
Utilities	1,200	1,300	100	8%
Travel	61,600	62,400	800	1%
Vacant Position Credit	4,000,000	4,000,000	0	0%
Support Unit Overhead Charge	619,000	619,000	0	0%
Total	**$136,943,200**	**$134,764,300**	**($2,178,900)**	**-2%**

REVENUE DETAIL


Tops

REVENUE DETAIL

Tuition and Fees

Account Description	Index-Account	FY27 Budget
Tuition		
Tuition - Fall - Res - UG	010100-50111	47,484,102
Tuition - Fall - Res - GRAD	010100-50112	5,655,295
Tuition - Fall - NonRes - UG	010100-50121	4,346,250
Tuition - Fall - NonRes - GRAD	010100-50122	2,608,980
Tuition - Fall - Intl - UG	010100-50131	571,034
Tuition - Fall - Intl - GRAD	010100-50132	152,556
Tuition - Fall - Military - UG	010100-50141	346,694
Tuition - Fall - Military - GRAD	010100-50142	177,860
Tuition - Fall - TIP - UG	010100-50161	20,433,660
Tuition - Spring - Res - UG	010100-50211	42,978,255
Tuition - Spring - Res - GRAD	010100-50212	4,627,752
Tuition - Spring - NonRes - UG	010100-50221	4,182,176
Tuition - Spring - NonRes - GRAD	010100-50222	2,120,257
Tuition - Spring - Intl - UG	010100-50231	443,156
Tuition - Spring - Intl - GRAD	010100-50232	135,588
Tuition - Spring - Military - UG	010100-50241	376,681
Tuition - Spring - Military - GRAD	010100-50242	203,400
Tuition - Spring - DistLearn - DOC	240220-50253	150,000
Tuition - Spring - TIP - UG	010100-50261	18,485,039
Tuition - Winter - Res - UG	010120-50311	1,610,000
Tuition - Winter - Res - GRAD	010120-50312	580,000
Tuition - Winter - NonRes - GRAD	010120-50322	11,000
Tuition - Winter - Military - UG	010120-50341	13,000
Tuition - Winter - Military - GRAD	010120-50342	33,000
Tuition - Winter - DistLearn - UG	010120-50351	219,000
Tuition - Winter - DistLearn - GRAD	010120-50352	95,000
Tuition - Summer - Res - UG	010120-50411	859,300
Tuition - Summer - Res - GRAD	010120-50412	343,700
Tuition - Summer - NonRes - UG	010120-50421	68,700
Tuition - Summer - NonRes - GRAD	010120-50422	206,200
Tuition - Summer - Military - UG	010120-50441	85,000
Tuition - Summer - Military - GRAD	010120-50442	84,500

Tuition - Summer - DistLearn - UG	010120-50451	7,697,000
Tuition - Summer - DistLearn - GRAD	010120-50452	1,791,000
Tuition - Prior Year	010100-51120	(100,580)
Tuition - DELO Contract - Fall	240143-51124	106,700
Tuition - DELO Contract - Spr	240143-51125	130,500
Tuition - DELO Contract - Winter	240143-51127	7,500
Tuition - EdD - Fall	240220-51132	149,900
UG Int'l Tuition Surcharge - Fall	210404-51141	22,700
Tuition - EdD - Summer	240220-51146	50,000
Tuition - On Demand	010120-51157	900,000
Tuition - Dual Credit High School	010120-51160	1,499,247
Tuition - WKU Pathway - Fall	210423-51161	26,000
Tuition - WKU Pathway - Spring	210423-51162	26,000
Tuition - DNP	265305-51170	160,000
Tuition - DPT	265901-51171	2,349,400
Tuition - PsyD	240506-51172	442,000
Tuition - Summer Scholars	210124-51183	250,000
GR Int'l Tuition Surcharge - Fall	210404-51191	24,000
Total Tuition		**175,218,500**
Fees		
Fee - Student Athletic	370101-52101	4,620,800
Fee - Parking Structure	103121-52121	690,200
Fee - Parking Structure	103123-52119	1,600,000
Fee - College	230175-52125	1,100,000
Fee - College	240175-52125	500,000
Fee - College	250175-52125	1,187,000
Fee - College	260175-52125	1,250,000
Fee - College	265175-52125	1,532,300
Fee - Graduation	210105-52505	200,000
Fee - Nursing Program	265308-52530	360,000
Fee - DPT Program	265902-52562	81,000
Fee - DNP	265305-52568	15,000
Fee - Doctor of Psychology	240506-52574	112,700
Fee - Dental Hygiene	265410-52577	56,000
Fee - Late Registration Fee	010100-52903	30,000
Fee - Schedule Change Fee	010100-52906	190,000
Fee - Cohort Programs	240143-52913	185,000
Total Fees		**13,710,000**
Total Tuition and Fees Revenue		**188,928,500**

State Appropriation

Account Description	Index-Account	FY27 Budget
State Appropriation - Unrestricted	040100-53210	70,693,900
State Appr. - Performance Funding	040100-53212	4,392,900
State Appropriation-Gatton Academy	040100-53213	5,959,800
State Appropriation-KY Mesonet	040100-53214	1,750,000
State Appr. - KERS Contrib. Subsidy	040100-53217	1,412,000
State Appr.-Insurance Prem. Subsidy	040100-53219	1,866,900
Total State Appropriation Revenue		**86,075,500**

Grants & Contracts

Account Description	Index-Account	FY27 Budget
Grants & Contracts - Federal	105001-54110	109,300
Grants & Contracts - Federal	200011-54110	26,400
Grants & Contracts - Federal	210501-54110	795,900
Grants & Contracts - Federal	240158-54110	2,009,700
Grants & Contracts - Federal	250102-54110	357,200
Grants & Contracts - Federal	260101-54110	1,348,800
Grants & Contracts - Federal	265101-54110	1,041,600
Grants & Contracts - Federal	290205-54110	276,200
Federal - Federal Flow	105001-54130	93,700
Federal - Federal Flow	200011-54130	22,800
Federal - Federal Flow	210501-54130	686,100
Federal - Federal Flow	240158-54130	1,732,600
Federal - Federal Flow	250102-54130	308,000
Federal - Federal Flow	260101-54130	1,162,800
Federal - Federal Flow	265101-54130	898,000
Federal - Federal Flow	290205-54130	238,100
Grants & Contracts - State	105001-54210	30,700
Grants & Contracts - State	200011-54210	7,500
Grants & Contracts - State	210501-54210	224,800
Grants & Contracts - State	240158-54210	567,600
Grants & Contracts - State	250102-54210	100,900
Grants & Contracts - State	265101-54210	294,100
Grants & Contracts - State	290205-54210	78,000
Grants & Contracts - Local	105001-54310	2,800
Grants & Contracts - Local	200011-54310	700
Grants & Contracts - Local	210501-54310	20,600
Grants & Contracts - Local	240158-54310	52,000
Grants & Contracts - Local	250102-54310	9,200
Grants & Contracts - Local	260101-54310	34,900
Grants & Contracts - Local	265101-54310	26,900
Grants & Contracts - Local	290205-54310	7,100
SFA Federal - Pell Grant	210204-54810	28,632,000
SFA Federal - College Work	210204-54820	740,000
SFA Federal - SEOG	210204-54830	421,000
SFA Federal - TEACH	210204-54860	140,000
SFA State - CAP	210204-54910	16,000,000

Account Description	Index-Account	FY27 Budget
SFA State - KEES	210204-54920	10,750,000
SFA State - Teacher's Scholarship	210204-54930	400,000
SFA State - Early Childhood Dev Sch	210204-54940	100,000
SFA State - Early Grad. Sch. Cert.	210204-54950	10,000
SFA State - Dual Credit KHEAA	210204-54970	400,000
Grants & Contracts - Private	105001-55110	28,100
Grants & Contracts - Private	200011-55110	6,800
Grants & Contracts - Private	210501-55110	206,000
Grants & Contracts - Private	240158-55110	520,300
Grants & Contracts - Private	250102-55110	92,500
Grants & Contracts - Private	260101-55110	349,200
Grants & Contracts - Private	265101-55110	269,600
Grants & Contracts - Private	290205-55110	71,500
F & A - Federal Grants	200013-56110	1,260,000
ACA - SEOG	210201-56211	70,500
ACA - Veterans Administrative	210201-56213	13,100
ACA - Veterans Administrative	210207-56213	13,000
ACA - Pell	210201-56214	22,500
Perkins Reimbursable	104101-56215	60,000
F & A - State Grants	200013-56310	110,000
F & A - Local Grants	200013-56510	2,000
F & A - Private Grants	200013-56610	40,000
Total Grants & Contracts Revenue		**73,674,000**

Other Revenue

Account Description	Index-Account	FY27 Budget
Oth Rev - DPT Program Deposit	265901-59011	20,000
Oth Rev - Study Abroad Deposits	285107-59051	830,000
Oth Rev - Study Abroad Insurance	200039-59052	6,000
Oth Rev - Study Abroad App. Fee	200039-59053	25,000
Oth Rev - Harlaxton Tour Deposits	210114-59054	65,000
Oth Rev - Study Away Program	285107-59055	150,000
Oth Rev - Intl. Stud. Teach. Fee	240902-59056	10,000
Oth Rev - Student Exchange App. Fee	285107-59057	1,000
Oth Rev - Student Exchange Prog Fee	200039-59060	65,000
Oth Rev - Preston Locker Rental	310203-59102	5,000
Oth Rev - Preston Guest Passes	310203-59103	5,000
Oth Rev - Preston Special Events	310203-59105	44,500
Oth Rev - Preston P/Time User Fees	310203-59106	155,900
Oth Rev - Intramural Complex	310203-59120	3,500
Oth Rev - Sports Lab Fees	310203-59140	500
Oth Rev - Acad. Health Plan Fee	040100-59141	15,000
Oth Rev - Honors College Fee	200352-59143	254,000
Oth Rev - Chinese Flagship Domestic P	250507-59146	27,000
Oth Rev - Vehicle Parking Permits	300205-59201	1,325,000
Oth Rev - Parking Fines	300205-59202	135,000
Oth Rev - Reserved Parking	300205-59203	55,000
Oth Rev - Special Event Parking	300205-59206	10,000
Oth Rev - Public Parking	300205-59208	100,000
Oth Rev - ASG Parking Permits	320215-59209	120,000
Oth Rev - ASG - Daily Parking	320215-59212	10,000
Oth Rev - Daily Parking	300205-59215	100,000
Oth Rev - Reimb - HAF	370406-59301	849,268
Oth Rev - Reimb - CHF	370403-59303	402,900
Oth Rev - Reimb - CHF	040100-59303	3,104,000
Oth Rev - Reimb - CHF	370406-59303	173,431
Oth Rev - Reimb - Lifeworks	103124-59307	57,600
Oth Rev - Reimb - Expense Reimb - CHF	370203-59309	37,000
Oth Rev - Reimb - Expense Reimb - CHF	370810-59309	1,750,000
Oth Rev - Reimb - Expense Reimb - CHF	370820-59309	1,750,000
Oth Rev - Reimb - Expense Reimb - CHF	370840-59309	150,000
Oth Rev - Reimb - Expense Reimb - CHF	370850-59309	100,000

Account Description	Index-Account	FY27 Budget
Oth Rev - Reimb - WKU Police	300202-59331	2,000
Oth Rev - Reimb - Insurance Claim	040100-59332	40,000
Oth Rev - Sale of Fixed Assets-Gain	320427-59410	55,000
Oth Rev - Sale of Capped F/A	320427-59420	5,000
Oth Rev - Inv Earnings - Interest	040100-59520	2,243,000
Oth Rev - Registration/Entry Fees	250810-59815	10,500
Oth Rev - Registration/Entry Fees	251108-59815	21,000
Oth Rev - Math & Science - Housing	240705-59819	1,172,300
Oth Rev - Aux Contribution	040100-59820	82,000
Oth Rev - Endowment Income	101101-59830	1,900,000
Oth Rev - Camp Revenues	240120-59840	1,081,000
Oth Rev - Camp Revenues	265150-59840	30,000
Oth Rev - CHF Contribution	040100-59846	225,000
Oth Rev - HAF Contribution	103121-59847	176,000
Oth Rev - Lease Rental	101105-59850	160,000
Oth Rev - Lease Rental	105001-59850	850,000
Oth Rev - Lease Rental	260217-59850	11,000
Oth Rev - Facilities Overhead	105001-59851	150,000
Oth Rev - DOT License Plates	210202-59870	65,000
Oth Rev - TIF Revenue	040100-59871	475,000
Oth Rev - Health Services Lease	040100-59876	177,000
Oth Rev - Miscellaneous Receipts	040100-59880	210,000
Oth Rev - Miscellaneous Rental	040100-59885	83,000
Oth Rev - Miscellaneous Rental	201305-59885	80,000
Oth Rev - Deferred Payments	040100-59890	10,000
Oth Rev - Late Payments	040100-59895	425,000
Oth Rev - Recycling	320214-59920	1,500
Oth Rev - University Special Events	310111-59940	20,000
Oth Rev - University Special Events	380202-59940	500,000
Oth Rev - University Special Events	380208-59940	58,100
Oth Rev - University Special Events	380211-59940	20,000
Oth Rev - Transcripts	210301-59960	190,000
Oth Rev - Duplicate Diplomas	210301-59961	2,000
Oth Rev - Degree Verification	210301-59962	40,000
Oth Rev - Vendor Refunds	040100-59980	15,000
Oth Rev - Business Rebates	040100-59981	300,000
Oth Rev - Commissions	290101-59982	55,000
Oth Rev - OS Check Write-off	040100-59986	40,000

Account Description	Index-Account	FY27 Budget
Oth Rev - Comp Warranty Reimburse	290301-59987	4,000
Oth Rev - Miscellaneous	200039-59990	2,000
Oth Rev - Miscellaneous	300203-59990	2,000
Oth Rev-Study Abroad Prov. Clearing	200039-59997	600,000
Oth Rev - Aramark E&G	040100-59148	670,000
Oth Rev - Barnes & Noble E&G	040100-59149	626,000
Total Other Revenue		**25,096,000**

Sales & Services

Account Description	Index-Account	FY27 Budget
S&S - Farm Milk Sales	260209-57101	300,000
S&S - Farm Livestock Sales	260209-57102	45,000
S&S - Cheese Sales	260208-57103	5,000
S&S - Beef Sales	260209-57104	5,000
S&S - Plant Sales	260208-57105	20,000
S&S - Produce Sales	260208-57106	5,000
S&S - Farm Market Misc. Sales	260208-57107	1,000
S&S - Farm Miscellaneous Sales	260209-57119	250,000
S&S - Agriculture Expo Center	260205-57121	175,000
S&S - Leaf Composting Sales	260202-57140	10,000
S&S - Manure Compost Sales	260202-57141	2,000
S&S-Men's Basketball Season Tickets	370101-57201	775,000
S&S-Women's Basketball Season Tckts	370101-57202	70,000
S&S-Men's Baseball Season Tickets	370101-57203	3,000
S&S-Women's Softball Season Tickets	370101-57204	3,000
S&S - Men's Football Season Tickets	370101-57205	505,000
S&S - Volleyball Season Tickets	370101-57209	20,000
S&S - Football Guarantee	370701-57225	3,300,000
S&S - Other Game Guarantee	370308-57226	3,000
S&S - Athletic Ticket Surcharge	370101-57240	10,000
S&S - Athletic Parking	370101-57241	10,000
S&S - Athletic Concessions	370417-57242	220,000
S&S-Men's Basketball Sing Game Tckt	370101-57251	100,000
S&S-Women Basketball Sing Game Tckt	370101-57252	10,000
S&S-Men's Baseball Single Game Tckt	370101-57253	6,000
S&S-Men's Football Single Game Tckt	370101-57255	350,000
S&S -Volleyball Single Game Tickets	370101-57259	20,000
S&S - Ath Mktg Combined	370101-57301	1,565,000
S&S - Ath Mktg Corporate Sponsors	370417-57302	80,000
S&S - Ath Mktg Pouring Rights	370101-57307	240,000
S&S - Ath NCAA Academic Advising	210123-57340	54,000
S&S - Ath NCAA Academic Advising	370101-57340	75,000
S&S - Ath NCAA Sports Sponsor	370101-57341	100,000
S&S - Ath NCAA Grants-in-Aid	370101-57342	300,000
S&S - C-USA Distributions	370101-57350	3,000,000
S&S - Ath HAF Contributions	370101-57371	1,150,000

Account Description	Index-Account	FY27 Budget
S&S - Ath Royalties & Licensure	370101-57373	220,000
S&S - Ath Other Miscellaneous	370101-57390	58,600
S&S - Undergraduate Application	210401-57401	400,000
S&S - Undergraduate Application	210404-57401	2,700
S&S - Graduate Application	220101-57403	130,000
S&S - Testing Fees	265301-57430	5,000
S&S - Testing Fees	310110-57430	40,000
S&S - Departmental Testing	200021-57431	12,000
S&S - Professional Services	240504-57501	10,000
S&S - Professional Services	241803-57501	700,000
S&S - Professional Services	251305-57501	70,000
S&S - Professional Services	260518-57501	15,000
S&S - Professional Services	261410-57501	40,000
S&S - Professional Services	262201-57501	175,000
S&S - Professional Services	262205-57501	25,000
S&S - Professional Services	262701-57501	171,000
S&S - Professional Services	265150-57501	20,000
S&S - Professional Services	265153-57501	60,000
S&S - Teacher Services - TC-HQ	240901-57502	3,000
S&S - Dental Clinic	265403-57520	28,000
S&S - Training & Technical Assist	241404-57523	150,000
S&S - Childcare	241401-57530	300,000
S&S - Passport Services	320402-57543	42,500
S&S - CC Services	285203-57547	3,000
S&S - CC Room Rental	285203-57548	15,000
S&S - Continuing Education	200101-57550	400,000
S&S - Continuing Education	285301-57550	100,000
S&S - Continuing Education	285304-57550	160,000
S&S - Continuing Education	285306-57550	25,000
S&S - Academic Transitions Fee	210401-57552	255,000
S&S - Orientation Fee	210121-57554	8,900
S&S - Special Event Fee	210113-57557	45,000
S&S - Special Event Fee	250305-57557	3,000
S&S - Workforce Development	285303-57571	100,000
S&S - Dental Material Sales	265403-57631	2,000
S&S - Advertising Sales	200302-57701	140,000
S&S - Advertising Sales	290204-57701	40,000
S&S - Tickets Sales	250804-57801	22,000

Account Description	Index-Account	FY27 Budget
S&S - Tickets Sales	251103-57801	32,000
S&S - Hospitality Management	240302-57809	5,000
S&S - Conference & Workshop	101111-57810	550,000
S&S - Conference & Workshop	265052-57810	102,100
S&S - Conference & Workshop	265607-57810	18,000
S&S - Pre College Strings - Fall	250806-57818	99,000
S&S - Other Sales & Services	200039-57890	2,000
S&S - Other Sales & Services	260901-57890	1,200
S&S - Other Sales & Services	261412-57890	5,000
S&S - Other Sales & Services	290207-57890	5,000
S&S - Other Sales & Services	310203-57890	4,000
Total Sales & Services Revenue		**17,673,000**

Auxiliary

Account Description	Index-Account	FY27 Budget
Aux Serv - ID Center Service Charges	320406-58121	25,000
Aux Serv - Printing Services	320102-58130	12,000
Aux Serv - Beverage Commissions	320405-58141	170,000
Aux Dining - Contract Commission	320412-58210	1,400,000
Aux Dining - Improve/Equip Fund	320409-58213	522,000
Aux Dining - Improve/Equip Fund	320411-58213	221,600
Aux Dining -Rental Income	320412-58215	116,400
Aux Housing - SLF Reimbursement	310502-58420	5,782,000
Fee - Student Center	310107-58510	1,350,000
Aux Center - Room Rental	310107-58540	20,000
Aux Center - Housing Revenue - Fall	310507-58431	879,000
Aux Center - Housing Revenue - Spring	310507-58432	831,000
Aux Center - Housing Revenue - Summer	310507-58433	29,000
Aux Center - Housing Revenue - Fall	310508-58432	1,030,000
Aux Center - Housing Revenue - Spring	310508-58431	1,030,000
Other Aux - Investment Earnings	320406-58950	175,000
Total Auxiliary Revenue		**13,623,000**

EXPENDITURE DETAIL


Tops

EXPENDITURE DETAIL

College of Education & Behavioral Science

Index Description	Index	FY27 Budget
Dean College of Education	240101	1,390,500
F&A - Education	240102	146,900
Education Graduate Assistants	240103	219,100
Education Part-Time Faculty	240107	114,200
CEBS-Departmental Scholarships	240113	324,000
Center for Gifted Studies - E&G	240120	830,300
CEBS - Summer School	240131	515,100
CEBS - Winter Term	240142	139,000
CEBS - Contract	240143	429,700
CEBS - On-Demand	240145	60,200
CEBS - Dual Credit	240146	83,200
CEBS Initiatives	500030	4,882,200
Burch Institute	240160	116,000
CEBS - College Fee	240175	500,000
Counseling and Student Affairs	241701	970,100
Military Science	241001	73,700
Psychology	240501	1,705,600
Psychology Clinic	240504	10,000
Doctor of Psychology	240506	743,500
Child Care	241401	300,000
Head Start T/TAS Projects	241404	150,000
Military Student Services	215111	162,100
Professional Educator Services	240901	559,700
School of Leadership & Prof Studies	240201	2,119,000
Ed Leadership Doctoral Program	240220	227,000
Student Teaching Overseas Placement	240902	10,000
School of Teacher Education	241101	2,788,300
Circle of Support	241803	578,200
Clinical Education Complex (CEC)	265150	433,700
SAV-Y	265153	60,000
WKU Center for Literacy	240807	202,600
Total College of Education & Behavioral Science		**20,843,900**

College of Health & Human Services

Index Description	Index	FY27 Budget
Applied Human Sciences	240301	743,200
Dean CHHS	265101	2,846,800
Dean CHHS	500040	2,530,200
F&A - CHHS	265103	90,300
CHHS - Summer School	265131	915,000
CHHS - Winter Term	265142	152,000
CHHS - On Demand	265145	6,500
CHHS - Dual Credit	265146	8,800
CHHS - College Fee	265175	1,532,300
Communication Sciences & Disorders	265601	1,588,000
CSD Speech Clinic	265607	18,000
CPR	265052	102,100
Doctor of Nursing Practice	265305	824,500
Doctor of Physical Therapy	265901	1,549,900
Program Fees - DPT	265902	81,000
Hospitality Management Program	240302	5,000
School of Kinesiology, Rec. & Sport	240401	2,287,400
Public Health	265201	2,104,100
School of Nursing and Allied Health	265301	4,521,600
Program Fees - SON	265308	360,000
SONAH - DH Clinic	265403	30,000
Program Fees - Dental Hygiene	265410	56,000
Social Work	265401	1,847,200
Total College of Health & Human Services		**24,199,900**

Gordon Ford College of Business

Index Description	Index	FY27 Budget
Accounting	230101	1,688,400
Analytics & Information Systems	230301	1,722,600
Economics	230201	1,737,600
Finance	230102	1,555,700
Management	230302	2,233,700
Department of Marketing	230202	1,515,300
Dean Gordon Ford College Business	230011	995,100
Business Graduate Assistants	230013	111,500
MBA - Full Time	230019	65,700
GFCB - Summer School	230131	282,800
GFCB - Winter Term	230142	102,600
GFCB - On-Demand	230145	72,600
GFCB - Dual Credit	230146	25,000
GFCB - College Fee	230175	1,100,000
Total Gordon Ford College of Business		**13,208,600**

Ogden College of Engineering & Science

Index Description	Index	FY27 Budget
Agriculture & Food Science	260201	1,673,400
Leaf Composting-Scholarships	260202	12,000
Agricultural Exposition Center	260205	175,000
WKU Farm Market	260208	31,000
Farm	260209	1,121,900
Farm Maintenance	260211	185,400
Ag. Student Events	260217	11,000
Biology	260401	2,365,700
So KY Center for Adv Microscopy-POD	260407	23,100
Biodiversity Center - POD	262402	23,100
Biotechnology Center - POD	262404	33,900
Center for Applied Data Science	262410	8,100
Chemistry	260501	1,502,200
Earth, Environmental, & Atmos. Sci.	260601	1,874,400
Geographic Info Systems Licensing	260603	9,900
Mathematics	260901	2,855,700
Dean Ogden College	260101	1,122,100
Dean Ogden College	500060	3,276,600
F&A - Ogden College	260102	231,500
Ogden College Graduate Assistants	260103	826,800
SKyTeach	260110	83,100
Ogden College Part-Time Faculty	260112	133,800
Kentucky Mesonet	260120	1,750,000
OCSE - Summer School	260131	351,100
OCSE - Winter Term	260142	94,900
OCSE - On Demand	260145	61,600
OCSE - Dual Credit	260146	42,100
OCSE - College Fee	260175	1,250,000
AMI - Professional Services	260518	15,000
Applied Research & Technology - POD	262101	122,400
HydroAnalytical Lab	262201	175,000
CHNGES - POD	262202	70,600
Hoffman Institute - POD	262204	44,200
CHNGES - REVENUE	262205	25,000
Advanced Materials Institute - POD	262502	82,100
WKU ARTP Shop - POD	262503	1,700

Index Description	Index	FY27 Budget
Crawford Hydrology Lab	262701	171,000
Kentucky Climate Center - POD	262704	8,700
Disaster Science Oper. Center - POD	262710	30,000
Applied Physics Institute - POD	263001	85,400
Center for Transportation Res - E&G	263107	8,900
Center for Energy Systems	263109	39,800
Physics & Astronomy	261101	1,627,300
Psychological Sciences	260301	1,882,500
School-Engineering & Apl. Sciences	260011	4,795,800
Energy Systems Lab	261410	40,000
SEAS Services	261412	5,000
Total Ogden College of Science & Engineering		**30,359,800**

Potter College of Arts & Letters

Index Description	Index	FY27 Budget
Art and Design	250201	2,355,900
Flagship - Scholarship Passthrough	250507	27,000
English	250401	2,938,500
Master of Fine Arts	250407	191,600
History	250601	2,223,200
KY Archaeological Survey (KAS)	251305	70,000
Modern Languages	250501	993,900
Music	250801	2,131,000
CUSA Bands	250802	10,800
Music Dept. Concert and Performance	250804	22,000
Pre-College Strings Program	250806	99,000
Piano Lab Program	250810	10,500
Dean Potter College	250101	1,284,600
F&A - Potter College	250102	50,900
F&A - Potter College	500070	867,800
Potter College Graduate Assistants	250103	560,600
Potter College Part-Time Faculty	250108	849,300
PCAL-Departmental Scholarships	250112	930,200
PCAL - Summer School	250131	521,000
PCAL - New Faculty Search	250138	19,000
PCAL - Strategic Investment	250139	380,600
PCAL - New Faculty Start-up	250140	11,000
PCAL - Winter Term	250142	144,000
PCAL - On Demand	250145	190,000
PCAL - Dual Credit	250146	190,100
PCAL Dean PD	250153	16,500
PCAL - College Fee	250175	1,187,000
Political Science	251201	1,279,800
Media & Communication	250701	3,358,700
Student Radio	250707	25,500
Society, Culture, Crime & Justice	251001	1,440,800
Theatre & Dance	251101	1,195,200
Play Production	251103	32,000
Summer Dance Intensive	251108	21,000
Total Potter College of Arts & Letters		**25,629,000**

Provost & Academic Affairs Support Units

Index Description	Index	FY27 Budget
Associate Provost		
Assessment & Prof. Development	200035	2,000
Dual Credit	200081	309,800
Student Publications	200301	522,800
College Heights Herald	200302	140,000
Talisman	200303	54,000
Ctr -Innovative Teaching & Learning	200094	1,193,200
Total Associate Provost		**$2,221,800**
Enrollment Management		
Enrollment Marketing &CRM Solutions	200082	1,202,600
Transfer Center	210001	384,200
Admissions Office	210401	2,448,600
Student Financial Assistance	210201	1,896,900
Veterans Affairs	210207	6,500
Scholarships - Athletics	210208	6,275,800
Total Enrollment Management		**$12,214,600**
Gatton Academy of Math and Science		
Gatton Academy of Math and Science	240705	7,132,100
Total Gatton Academy of Math and Science		**$7,132,100**
Graduate School		
Graduate School	220101	514,000
Graduate Fellowship	220901	163,400
Graduate Fellowship - Academic Aff.	220902	1,706,900
Total Graduate School		**$2,384,300**
Innovation Partnerships and Business Outreach		
CPD & Conferencing Admin	200083	545,900
Knicely Conference Center	200101	400,000
Martens Alumni Center Conferencing	285203	18,000
Training Resource Services	285301	100,000
Career & Workforce Development	285303	160,000
Lifelong Learning	285304	160,000

Index Description	Index	FY27 Budget
Society for Lifelong Learning	285306	25,000
Total Innovation Partnerships and Business Outreach		**$1,408,900**
International Programs		
Study Abroad Exchanges	170900	65,000
Study Abroad Providers	170950	600,000
Study Abroad Insurance	170999	6,000
Study Abroad Office	200039	29,000
International Student Office	201302	75,600
Scholar Apartments	201305	80,000
International Programming	201306	74,900
Global Learning & Int'l Affairs	201314	716,200
Semester at Sea	201344	8,000
Honors - Harlaxton	210114	65,000
International Recruiting & Admiss	210404	49,400
Intl Pathway Student Success	210423	52,000
Study Abroad	170001	980,000
National Student Exchange	175001	1,000
Visiting Scholar Housing	310530	1,600
Total International Programs		**$2,803,700**
Mahurin Honors College		
Mahurin Honors College Fee	200352	254,000
Mahurin Honors College	210101	767,700
Mahurin Honors Col Freshman Retreat	210121	8,900
Office of Scholar Development	210130	295,300
Total Mahurin Honors College		**$1,325,900**
Provost and Vice President Academic Affairs		
Provost/VP Academic Affairs	200011	2,101,100
Provost/VP Academic Affairs	500090	64,200
Provost - Initiatives	200015	243,900
Other General Academic Instruction	200021	203,000
Instructional Activities-Misc	200022	450,000
University Senate	200027	20,000
Faculty Award/Waiver Funds	200049	113,400
Institutional Research	200401	708,200

Index Description	Index	FY27 Budget
Scholarships - Departmental	210205	735,000
Registrar's Office	210301	926,400
Forensics - POD	250305	665,800
Kentucky Museum	270202	591,300
Institutional Equity	300201	551,500
Student Accessibility Resource Center	300208	357,300
Total Provost and Vice President Academic Affairs		**$7,731,100**
Regional Campuses		
Regionals Support	220301	301,200
WKU - E-town/Fort Knox	220601	473,300
WKU - Glasgow	220701	718,500
WKU - Glasgow Facilities & Grounds	220704	283,800
WKU - Owensboro	220801	332,400
WKU - Owensboro Fac. & Grounds	220802	159,800
Total Regional Campuses		**$2,269,000**
Research		
Office of Research & Creative Act.	200451	758,300
Distinguished First-Gen Fellowship	200453	181,500
Grants & Contracts Accounting	200454	190,700
F&A - Sponsored Programs	200502	282,400
F&A - Incentive - Research	200506	536,900
F&A - Intellectual Property	200507	27,900
Graduate Student Research	221100	10,100
Research & Creative Activities Prog	222100	118,500
Total Research		**$2,106,300**
University Libraries		
Libraries	270101	2,332,500
Library Acquisitions	270105	2,461,200
Department of Public Service	270106	546,300
Dept. Lib. Collections & Discovery	270201	988,400
Total University Libraries		**$6,328,400**
Student Success and Online Learning		
WKU Online	200096	737,700
Distance Learning Testing Center	200098	368,400

Index Description	Index	FY27 Budget
Student Development & Engagement	200099	360,100
Advising & Career Development Ctr	210103	2,011,800
Student Athlete Success Center	210123	364,800
Summer Scholars	210124	200,000
Distance Learning Testing Center	310110	40,000
Total WKU Online & Faculty Development		**$4,082,800**
Total Provost & Academic Affairs Support Units		**52,008,900**

Athletics

Index Description	Index	FY27 Budget
Director of Athletics	370101	2,201,900
Athletics Student Athl. Development	370106	50,800
Men's Football	370201	4,686,500
Men's Basketball	370202	2,453,200
Men's Baseball	370203	1,110,900
Men's Track & Field	370204	315,600
Men's Golf	370206	227,600
Football Equipment	370209	425,000
Women's Basketball	370301	1,432,200
Women's Golf	370302	208,200
Women's Tennis	370303	195,700
Women's Track & Field	370304	349,200
Women's Volleyball	370305	761,500
Women's Softball	370307	601,500
Women's Soccer	370308	549,500
Athletic Facilities	370401	1,168,900
Athletic Marketing	370402	380,900
Cheerleader/Topperettes	370404	199,200
Strength & Conditioning	370405	378,900
HAF Reimburse	370406	832,000
Athletic Trainer	370407	1,210,200
Ticket Manager	370408	464,000
Athletic Media Relations	370409	1,276,900
Women's Basketball Championship	370411	60,500
Track Team Championship	370413	100,000
Men's Basketball Championship Travel	370414	60,500
Softball Championship	370415	77,000
Athletic Concessions	370417	65,000
Women's Soccer Championship	370418	50,000
Volleyball Championship	370419	5,000
Baseball Championship Travel	370420	50,000
Women's Golf Championship	370421	10,000
Men's Golf Championship	370422	9,000
Spirit Championship Travel	370424	43,000
Women's Tennis Championship	370425	10,000
Conference Championship Hosting	370426	66,000

Index Description	Index	FY27 Budget
Athletic Training: S-A Medical Service	370427	537,400
Athletics - Game Guarantees	370701	325,000
Football SA Support	370810	1,750,000
Men's Basketball SA Support	370820	1,750,000
Women's Basketball SA Support	370830	300,000
Baseball SA Support	370840	150,000
Volleyball SA Support	370850	100,000
Total Athletics		**26,998,700**

Philanthropy & Alumni Engagement

Index Description	Index	FY27 Budget
Alumni Engagement	350104	554,900
Annual Fund	350105	57,000
Donor Engagement & Communications	380207	762,200
Philanthropy	350103	1,017,800
Strategic Operations	350110	657,800
VP Philanthropy & Alumni Engagement	350011	616,700
Total Philanthropy & Alumni Engagement		**3,666,400**

President

Index Description	Index	FY27 Budget
General Counsel		
Office of General Counsel	360101	604,300
Total General Counsel		**$604,300**
Internal Audit		
Internal Audit	360201	336,800
Total Internal Audit		**$336,800**
President		
Board of Regents	100200	221,000
President's Office	100300	834,500
President's Home	100400	12,500
Total President		**$1,068,000**
Campus & Events		
Student Spirit Groups	380201	81,000
Campus and Community Events	380202	500,000
Campus & Comm. Events-Institutional	380203	597,200
Arena Management	380208	58,100
4th Regional Tournament	380211	80,000
Total Campus & Events		**$1,316,300**
Communications & Marketing		
Communications & Marketing	380101	1,134,700
Total Communications & Marketing		**$1,134,700**
Public Media		
Communication/Broadcasting ETV Lab	290201	57,000
Public Radio Services	290203	686,777
FM Radio Network	290204	40,000
Educational Television Services	290205	613,123
Educational Television Services	500080	670,900
ETV Proposed Programming	290207	5,000
WWHR Student Radio Station	290212	47,000
Total Public Media		**$2,119,800**
Total President		**6,579,900**

Strategy, Operations, and Finance

Index Description	Index	FY27 Budget
Strategy, Operations & Finance Office		
Staff Senate	100600	3,700
Strategy, Operations & Finan Office	101011	541,900
Total Strategy, Operations & Finance Office		**$545,600**
Budget, Finance and Analytics		
Office of Asst. VP - Bdgt, Fin & An	101601	322,700
Budget	102001	234,000
Office of the Controller/Treasurer	103101	957,200
Accounting & Financial Reporting	103112	491,200
Student Billing & Account Services	104101	771,800
Total Budget, Finance and Analytics		**$2,776,900**
Business Services		
Business Services	101021	55,400
Procurement Services	103103	517,700
Parking Services	300205	1,725,000
Transit Services	320211	740,000
Alumni Square Garage	320215	130,000
Postal Services	320402	232,600
B&N Administration	320421	12,700
Materials Management	320427	401,800
Total Business Services		**$3,815,200**
Facilities		
Physical Plant Facilities	101106	517,400
Environment, Health & Safety	300203	794,700
Chief Facilities Officer	320108	207,800
Facilities Management	320201	8,091,600
Facilities Fiscal Services	320202	464,800
Building Services	320203	243,800
Maintenance Services	320204	3,875,100
Utilities	320205	5,900,000
Campus Services	320206	200,100
Stockroom Services	320207	251,800
Plant Operations	320208	2,198,100
DFM Fleet Services	320210	344,900

Index Description	Index	FY27 Budget
Waste Management	320214	205,100
Planning, Design & Construction	320302	520,700
Total Facilities		**$23,815,900**
Human Resources		
Human Resources	300204	713,200
Total Human Resources		**$713,200**
Information Technology Services		
Campus Communication & Security	101115	176,700
Assist. VP for Info Tech Serv	290101	339,600
ITS - Capital Projects	290105	137,100
Tech Support Serv - IT Service Desk	290107	1,189,700
Cybersecurity	290109	339,800
Tech Support Serv-Endpoint Services	290301	1,096,700
Infrastructure & Ops - Network	290302	1,332,700
Infrastructure & Ops-Communications	290304	58,800
Infrastructure & Ops - Cabling	290306	175,300
Infrastructure & Ops - PhySecTech	290309	172,800
Infrastructure & Ops - AVS	290312	1,096,500
Tech Support Serv - Acad Field Serv	290403	352,900
ITS-Reoccuring Soft/Hard Maint.	290406	1,878,000
Infrastructure & Ops - Systems	290501	934,100
Application & Prgm Services	290504	2,332,700
Total Information Technology Services		**$11,613,400**
Strategy, Operations, & Finance - Auxiliary		
Printing Services	320102	4,500
WKU Print Center	320106	7,500
Food & Beverage Vending	320405	170,000
Total Strategy, Operations, & Finance - Auxiliary		**$182,000**
WKU Innovation Campus		
Center for R&D	105001	1,000,000
Center for R&D Operations	320212	257,000
Center for R&D	500025	264,600
Total WKU Innovation Campus		**$1,521,600**

Index Description	Index	FY27 Budget
WKU Police		
Police	300202	3,055,800
Access Control	300213	372,000
Total WKU Police		**$3,427,800**

Total Strategy, Operations & Finance		**48,411,600**

Student Experience

Index Description	Index	FY27 Budget
Engagement & Opportunities	201411	6,200
Educational Enhancement Programs	500095	1,933,400
F&A - TRIO/EEP	210502	45,200
Dean of Students	310021	548,000
Counseling Center	310105	540,598
Student Conduct	310112	120,000
Parent & Family Weekend	210113	45,000
Parent and Family Programs	310012	10,000
Student Government Association	310102	113,400
Student Activity, Org & Leadership	310103	235,100
Campus Activity Board	310104	112,100
Greek Activities	310111	20,000
Sustainability	320216	15,000
Undistributed Food Services Expense	320404	744,300
ID Center	320406	200,000
Food Service - Improv/Equip Replace	320409	522,000
Dining Services Administration	320410	307,900
Food Service - Capital Renewal	320411	221,600
Food Services - DSU Renov. Debt	320412	294,400
University Centers	310107	633,500
Undistributed Centers	310108	906,300
Student Leadership	310116	30,000
Housing & Residence Life	310505	5,782,000
Housing - Center Hall	310507	2,119,000
Housing - Campus Flats	310508	1,680,000
Campus Recreation and Wellness	310203	1,174,100
Preston Fitness Center Equipment	310210	40,000
Total Student Experience		**18,399,100**

University-Wide

Index Description	Index	FY27 Budget
University-Wide		
Foundation Budget Reimbursement	101101	1,900,000
Institutional Contingency	101103	4,523,001
General Institutional Expenses	101104	6,804,400
Institutional Acquisitions & Leases	101105	2,359,600
President Emeritus	101120	129,800
Strategic Investment Fund	101124	2,685,000
Budget Alignment Initiatives	101140	(4,619,000)
Mandated Tuition Waivers	102002	4,950,000
Staff Benefits-Undistributed	103109	2,359,000
Principal & Interest Agency Bonds	103121	15,402,000
DSU Renovation Bond Payment	103123	3,479,500
Lifeworks at WKU	103124	57,600
Scholarships - Institutional	210202	36,390,300
Commencement	210105	200,000
Workshops - Budget	140100	550,000
Total University Wide		**$77,171,200**
Restricted Grants & Contracts		
Wages - Student Work Study - Federal	501102	740,000
Tech Grant	501186	140,000
Govt Sch - Pell	501245	28,632,000
Govt Sch - SEOG	501265	421,000
Govt Sch - KEES	502101	10,750,000
Govt Sch - Tech Scholarship	502102	400,000
Govt Sch - Early Childhood	502103	100,000
Govt Sch - College Access Program	502104	16,000,000
Govt Sch - Early Grad. Sch. Cert.	502105	10,000
Govt Sch - Dual Credit Sch KHEAA	502107	400,000
Total Restricted Grants & Contracts		**$57,593,000**
Total University-Wide		**134,764,200**


Tops

CAPITAL BUDGET


Tops

CAPITAL BUDGET

Introduction

Capital expenditures are expenditures that create assets with a multi-year life (i.e., assets that will last for more than one budget period). Capital projects are budgeted separately from the operating budget since the source of funding for capital projects is generally different from the source of funding for operating expenditures. For selected projects, there is a link between the operating budget and the capital budget. For example, the State or WKU may choose to finance capital projects, which results in a debt service or lease/purchase payment obligation in the operating budget.

Notwithstanding KRS 45.760, the governing board may authorize a capital construction project or a major item of equipment even though it is not specifically listed in any branch budget bill, subject to the following conditions and procedures:

a. The full cost shall be funded solely by non-general fund appropriations.

b. Moneys specifically budgeted and appropriated by the General Assembly for another purpose shall not be allotted or reallocated for expenditure on the project or major item of equipment. Moneys utilized shall not jeopardize any existing program and shall not require the use of any current general funds specifically dedicated to existing programs.

c. The institution’s president, or designee, shall submit the project or major item of equipment to the Capital Projects and Bond Oversight Committee for review as provided by KRS 45.800.

The Capital Budget includes legislatively authorized capital projects that will be under way next year or are currently under way including the source of funding, estimated cost, and the status of each respective project. Most of the following projects reflect scopes equal to legislative authorization; projects may be started at an amount less than the authorized amount based on funds availability.

2026-27 Authorized Projects (26 RS HB 500/VO in Part)

Project Name	Estimated Cost	Status
Asset Preservation Pool 2026-2028	$10,000,000 bond funds	Planning
Residential Halls Public-Private Partnership	$350,000,000 other funds	In Design
Acquire Furniture, Fixtures, and Equipment - Media	$20,000,000 restricted funds	Planning
Renovate Center for Research and Development Phase I	$6,000,000 restricted funds $6,000,000 other funds	Planning
Renovate Space for Exercise Science Program	$10,000,000 restricted funds	Planning
Renovate and Expand Clinical Education Complex	$10,000,000 other funds	Planning
Remove and Replace Student Housing at Farm	$10,000,000 other funds	Planning
Install Additional Club Seating at Diddle Arena	$10,000,000 other funds	Planning
Capital Renewal Pool - 2026-2028	$10,000,000 Restricted funds	Planning
Construct Permanent Seating at Houchens Industries – L.T. Smith Stadium	$10,000,000 agency bonds	Planning
Acquire Fixtures, Furniture, and Equipment - College of Health and Human 12 Services	$8,000,000 restricted funds	Planning

Expand Track and Field Facilities	$6,500,000 other funds	Planning
Renovate South Campus	$6,000,000 restricted funds	Planning
Construct Baseball Grandstand	$6,000,000 restricted funds	Planning
Construct State Street Plaza	$6,000,000	Planning
Acquire Furniture, Fixtures, and Equipment Diddle Arena	$5,000,000 other funds	Planning
Construct South Plaza	$5,000,000 other funds	Planning
Acquire Furniture, Fixtures, and Equipment Pool - 2026-2028	$5,000,000 restricted funds	Planning
Upgrade Softball/Soccer Facilities and Field	$2,000,000 restricted funds $2,000,000 other funds	Planning
Renovate Owensboro Campus for the Certified Registered Nurse Anesthetist 6 (CRNA) Program	$3,000,000 restricted funds	Planning
Renovate Medical Center Health Complex for the Certified Registered Nurse 9 Anesthetist (CRNA) Program	$3,000,000 Restricted funds	Planning
Purchase Property/Parking and Street Improvements	$3,000,000 restricted funds	Planning
Purchase Property for Campus Expansion	$3,000,000 restricted funds	Planning
Renovate State/Normal Street Properties	$2,000,000 restricted funds	Planning

Construct Parking Structure IV Reauthorization	$35,000,000 agency bonds	Planning
Guaranteed Energy Savings Performance Contracts	$TBD	Planning
Total	**$554,500,000**	

2024-26 Authorized Projects (25 RS SB 25/VO in Part)

Project Name	**Estimated Cost**	**Status**
Asset Preservation Pool 2024-2026	$57,162,000	Multi Phases Planning, Design, and Construction
Replace Academic Complex	$160,000,000	In Design Land Acquisition
Reauthorize WKU Asset Preservation Restricted Match	$10,212,000	Planning, Design, Construction, and Complete
Renovate/Expand Cliff Todd Center	$6,000,000	In Design
Construct New Gordon Ford College of Business	$74,400,000 $25,000,000	Completed August 2025 Certificate of Occupancy received 10/29/2025
Construct, Renovate, and Improve Athletics Facilities Reauthorization	$8,434,300	Certificate of Occupancy received 04/02/2026
Construct, Renovate, and Improve Athletic Facilities Additional Reauthorization ($50,000,000 AB)	$10,000,000	Certificate of Occupancy received 04/02/2026
Total	**$322,627,300**	

2024-25 Authorized Projects (24 RS HB 6/VO in Part)

Project Name	Estimated Cost	Status
Renovate/Expand Cliff Todd Center	$6,000,000	In Design
Acquire Furniture, Fixtures, and Equipment for Hilltopper Fieldhouse	$3,000,000	Planning
Install New Turf on Athletic Fields	$3,000,000	Planning
Total	**$12,000,000**	

2022-24 Authorized Projects (22 RS, HB 1)

Project Name	Estimated Cost	Status
Asset Preservation Pool	$68,080,000	In-Planning and Construction
Henry Hardin Cherry Hall Asset Preservation	$30,000,000*	In Construction
Construct, Renovate and Improve Athletic Facilities Reauthorization	$52,000,000	In Construction
Total	**$150,080,000**	

* Cherry Hall is part of Asset Preservation Pool

- **Residential Halls Public-Private Partnership** - Under the P3 Transaction, (i) the University will obtain ownership of its existing student housing facilities from the WKU Student Life Foundation, Inc. ("SLF"); (ii) provide an affiliate of Collegiate Housing Foundation ("CHF") a leasehold interest in the land upon which such facilities are located and a fee interest in the buildings and equipment comprising such facilities; (iii) CHF will contract with affiliates of Gilbane to manage and operate the facilities for the benefit of the University; (iv) CHF and Gilbane will develop, finance, and construct a new 1,000 bed housing and dining facility on the current site of Poland and Keen Halls; and (v) Gilbane will make various improvements to the other housing facilities across campus. SLF will transfer Normal and Regents Halls to the University but will remain responsible for completing renovations. Once completed, Normal and Regents will be acquired by CHF under the same terms as the other facilities and managed and operated by Gilbane under the same agreements. Reference BOR April 24, 2026, EX-1

- **Replace Academic Complex** - The project involves constructing a new facility to replace the existing Academic Complex (AC), which was initially constructed in 1967 with minimal updates. The AC currently accommodates the College of Health and Human Services and WKU Public Media. The new building will cater to both undergraduate and graduate programs, addressing the growing demands of these programs. Currently, the College of Health and Human Services is dispersed across multiple buildings, including the Academic Complex, Smith Stadium, south campus, and the Health Sciences complex at the Medical Center Hospital Campus. We will explore possibilities of consolidating some of these programs within the new facility. The upcoming facility will also serve the requirements of public media and administrative functions, while also providing space for broadcast and production facilities. These amenities will include those necessary for public radio, public television, and the Hilltopper sports network.

- **Asset Preservation Pool** – In the 2026-2028 Budget of the Commonwealth (26 RS HB500/VO in Part), the Kentucky General Assembly authorized a total of $19,158,000. The funds have are allocated in both years of the biennium as follows; 2026-27 $10,000,000 allocation and 2027-28 $9,158,000. Potential Projects under review and planning
  - South Campus Modernization
  - HVAC Systems
  - Roofing Projects
  - Lighting Projects
  - Energy Conservation projects
  - Pedestrian Safety
  - Elevator Renewal

- **Asset Preservation Pool** – In the 2024-2025 Budget of the Commonwealth (24 RS HB 6), the Kentucky General Assembly authorized an additional $28,581,000 allocation each year with no match requirements. Allocated pool funds were appropriated to institutions in both years of the biennium totaling $57,162,000. Potential Projects under review and planning
  - Henry Hardin Cherry Hall $40M Renovation – In Construction – Complete May 2027
  - HVAC Systems
  - Roofing Projects
  - Lighting Projects
  - Energy Conservation projects
  - Elevator Renewal

- **Asset Preservation Pool** – In the 2022-2024 Budget of the Commonwealth (22 RS, HB 1), the Kentucky General Assembly authorized $683.5 million in General Fund supported bond funds for a Postsecondary Education Asset Preservation Pool to provide funding for individual asset preservation, renovation, and maintenance projects at Kentucky public postsecondary institutions. Allocated pool funds were appropriated to institutions in both years of the biennium, with each institution receiving an appropriation for half (50%) of its

allocation in 2022-23 and receiving an appropriation for the other half (50%) of its allocation in 2023-24. Western Kentucky University asset preservation pool allocation each year is $34,040,000 for a total of $68,080,000. The university currently has 62 active projects submitted and are eligible for reimbursement. New projects are being identified and submitted per the guidelines allowing us to manage this process strategically.

Total Capital Budget: **$654,400,000**

The following includes projects authorized, including past authorizations, but not scheduled for FY 2026-27 until funds are identified:

- Renovate Potter College Arts & Letters Facilities
- Renovate and Expand Innovation Campus (CRD)
- Renovate Raymond Cravens Library
- Renovate Kentucky Building
- Renovate Jones Jaggers Hall
- Renovate Ogden College Science Facilities
- Improve Planetarium
- Replace Underground Infrastructure
- Remove & Replace Student Housing @ WKU Farm
- Improve Life Safety Pool/Academic Facilities
- Add Club Seating @ Diddle Arena
- Capital Renewal Pool
- Renovate South Campus
- Guaranteed Energy Savings Performance Contracts
- Upgrade IT Infrastructure
- Renovate Central Heat Plant
- Renovate Jones Jaggers Interior
- Construct Football Press Box
- Purchase Prop/Parking & Street Improve
- Purchase Property for Campus Expansion
- Expand Track and Field Facilities
- Construct Baseball Grandstand
- Acquire FFE for Diddle Arena
- Acquire FFE for Hilltopper Fieldhouse
- Construct South Plaza
- Renovate State/ Normal Street Properties
- Renovate CRD Phase I
- Renovate & Expand Clinical Education Complex
- Construct State Street Plaza
- Acquire FF&E Equipment Pool

- Construct Parking Structure IV
- Installation of new turf on athletic fields
- Enhance Avenue of Champions streetscaping
- Renovate Colonnade
- Renovate Glasgow Campus
- Renovate Jody Richards Hall
- Renovate and improve DSU
- Construct Equine Facility at Farm