



Special Budget Approval Meeting

June 02, 2023, 9:00 a.m. (CDT)

Regents Room / Jody Richards Hall / Zoom

2023-24 OPERATING BUDGET

REQUEST:

Approve the 2023-24 Operating Budget.

FACTS:

The *WKU 2023-24 Operating Budget* is WKU's financial plan for the fiscal year beginning July 1, 2023 and ending June 30, 2024, and it includes the Operating Budget and Capital Budget. The budget document includes the following components:

- Executive Summary
- Revenue Summary and Detail
- Expenditure Summary and Detail
- Narratives by area that summarize Strategic Plan priorities
- Capital Budget

The FY 2024 Operating Budget is \$389.9 million and includes revenues and expenditures from Educational and General (E&G), Restricted, and Auxiliary Enterprises. E&G consists of unrestricted revenue (primarily state appropriation and tuition and fees) and are resources that are to be utilized at the discretion of the university. Restricted funds are a separately identified resource which agencies have placed limitations on how the funds may be used (primarily federal and state funds for student financial aid and grants and contracts). Auxiliary Enterprises revenue is from the self-supporting activities of WKU such as housing (reimbursed costs from the Student Life Foundation) and the WKU Restaurant Group.

The Capital Budget provides a listing of major capital and lease/purchase projects, funding sources, and the current status of these projects. The General Assembly authorizes a maximum funding for each project for a biennium. However, depending on funding available, some projects may be completed at less than the authorized amount.

FY 2024 Operating Budget:

Fund	FY 2023	FY 2024	\$ Change	% Change
Education & General Funds	309,380,700	314,374,000	4,993,300	2%
Unrestricted E&G	289,688,700	304,831,700	15,143,000	5%
Revenue Dependent E&G	19,692,000	9,542,300	10,149,700	-52%
Restricted Funds	57,331,000	59,783,000	2,452,000	4%
Auxiliary Enterprises	16,736,000	15,787,000	949,000	-6%
Total Budget	\$383,447,700	\$389,944,000	\$6,496,300	2%

Revenue Highlights

FY 2024 budgeted revenue by source:

Revenue	FY 2023	FY 2024	\$ Change	% Change
Tuition and Fees	176,547,700	177,120,000	572,300	0%
State Appropriations	85,721,600	83,449,700	2,271,900	-3%
Restricted Funds	57,331,000	59,783,000	2,452,000	4%
Sales & Services & Auxiliary	32,290,700	30,975,000	1,315,700	-4%
Other Revenue	31,556,700	38,616,300	7,059,600	22%
Total	\$383,447,700	\$389,944,000	\$6,496,300	2%

Tuition and Fees

The Kentucky Council on Postsecondary Education (CPE) has the statutory authority to determine and approve tuition rates for Kentucky’s public universities. In March of 2023, CPE adopted resident undergraduate tuition and mandatory fee ceilings for academic years 2023-24 and 2024-25, enabling universities to increase tuition rates by a maximum of 5.0% over the two years and an increase of no more than 3.0% in any one year.

While recognizing the university’s fiscal challenges, it is essential that affordability be maintained for our students and their families. University leadership is recommending a 3% increase for the 2023-2024 academic year.

Expenditure Highlights

FY 2024 budgeted expenditures:

Expense	FY 2023	FY 2024	\$ Change	% Change
Salaries and Wages	130,280,000	131,090,000	810,000	1%
Fringe Benefits	52,460,000	52,629,000	169,000	0%
Student Financial Aid	107,769,000	114,847,000	7,078,000	7%
Operating	41,353,900	40,377,000	976,900	-2%
Maintenance	16,904,000	17,147,000	243,000	1%
Debt Service	18,366,000	17,008,000	1,358,000	-7%
Utilities	9,740,800	9,641,000	99,799	-1%
Travel	6,574,000	7,205,000	631,000	10%
Total	\$383,447,700	\$389,944,000	\$6,496,300	2%

Personnel

For FY 2024, the Budget Executive Committee (BEC) recommended a university-wide salary increase pool of 2% for January 2024. The BEC, in consultation with campus constituents, will recommend the allocation strategy of the 2% pool, which may include cost of living increases, as well as funding to address inversion, remedy compression, and reward performance.

Student Financial Aid

To maintain WKU’s commitment to remaining an institution of access and opportunity, the FY 2024 scholarship budget is increasing by \$5 million, representing the fourth incoming class to receive the more expansive scholarship model.

RECOMMENDATION:

President Timothy C. Caboni recommends that the Board of Regents approve the 2023-24 Operating Budget.

MOTION:

Approve the 2023-24 Operating Budget.



OPERATING BUDGET

2023-2024



WKU®



OFFICE OF THE PRESIDENT

MEMORANDUM

TO: Board of Regents
Mr. Phillip Bale, Chair Mr. W. Currie Milliken, Vice Chair
Ms. Jan M. West, Secretary Mr. Cole Bornefeld
Mr. Gary Broady Ms. Doris Thomas
Ms. Linda G. Ball Mr. George Nichols III
Dr. Shane Spiller Mr. David Brinkley
Dr. Melissa Dennison

FROM: Timothy C. Caboni 
President

SUBJECT: 2023-24 Western Kentucky University Operating Budget

Enclosed for your review and approval is the proposed Western Kentucky University operating budget for the fiscal year that begins July 1, 2023, and ends June 30, 2024. The fiscal year 2024 operating budget for WKU is \$389.9M.

The proposed budget reflects our commitment to delivering a premier educational experience to students while maintaining fiscal responsibility. This budget earmarks additional funding for student financial aid, provides a 2% salary increase pool for faculty and staff, invests in academic programs, and includes a 3% tuition rate increase.

The university completed its transition to the RAMP budget model last year, and our budget development process has become increasingly collaborative as we progress and mature under an RCM budget model. During the planning process, academic and administrative units are operating outside of their silos and working together to establish goals and devise strategies to achieve them. This collaborative approach has resulted in greater transparency and shared accountability. In our ongoing efforts to improve shared governance and decentralized decision-making, the contributions of the Budget Executive Committee and Capital Allocation Committee remain crucial. These committees, consisting of representatives from faculty, staff, and students, have an essential role in our budget development process, and I appreciate their collaboration and valuable input into budget planning.

We continue our important work to expand our student support services, aimed at shaping our incoming classes and improving student retention. Because of these efforts, WKU celebrated record-breaking achievements in student retention this academic year. Fall 2022 to spring 2023 highlights included the retention of 85.1% of undergraduate, degree-seeking students, 91.1% of first-time, first-year students, and 90.8% of underrepresented minority students.

I am proud of the extraordinary work accomplished across our university to institute new and deepen existing student support mechanisms, each intentionally designed to assist our Hilltoppers in the pursuit of their WKU degree. Students choosing to continue their education with us, semester to semester and year to year, remains key in affirming the efficacy of our strategic plan, Climbing to Greater Heights, and more importantly, in validating the remarkable work of our faculty and staff.

Given the limitations of financial resources, our focus is on retaining and attracting top talent by offering competitive salaries and benefits to our faculty and staff. Additionally, we remain committed to providing financial aid and scholarships to ensure that every student has access to a college education, regardless of their financial background. This budget strikes the appropriate balance between responsible financial management and our commitment to academic excellence and student access and affordability.

Enclosure

xc: Ms. Kim Lancaster, Assistant to the President

The Spirit Makes the Master

Craig Administrative Center | Western Kentucky University | 1906 College Heights Blvd. #11001 | Bowling Green 42101-1001

phone: 270-745-4346 | fax: 270-745-4492 | web: www.wku.edu

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WKU Board of Regents



Dr. Phillip W. Bale
Chair



Ms. Linda G. Ball
Regent



Mr. David Brinkley
Staff Regent



Dr. Melissa B. Dennison
Regent



Mr. Gary Broady
Regent



Mr. W. Currie Milliken
Vice Chair



Mr. George Nichols III
Regent



Dr. Shane Spiller
Faculty Regent



Ms. Doris Thomas
Regent



Ms. Jan M. West
Secretary



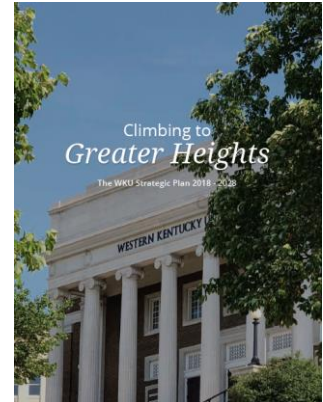
Mr. Cole Bornefeld
Student Regent

Executive Summary

Introduction

Western Kentucky University (WKU), home of the Hilltoppers, is a state-supported university located in Bowling Green, KY, the state's third most populous city. Our hilltop campus is a place of beauty and friendliness. WKU continues to be a strong community partner in Bowling Green and beyond, by preparing students of all backgrounds to be productive, engaged, and socially responsible citizen-leaders of a global society. The university provides research, service, and lifelong learning opportunities for its students, faculty, and other constituents. WKU enriches the quality of life for those within its reach. WKU's total enrollment is approximately 16,800 with five academic colleges offering undergraduate, graduate, and doctoral degrees.

The 2022-23 academic year completed the fifth year of the WKU Strategic Plan, *Climbing to Greater Heights 2018-2028*. The Strategic Plan Implementation Committee evaluated the progress made to date and concluded that WKU is on or ahead of schedule for most of the goals at the midpoint of the strategic plan. The reaffirmation process through the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) is underway with final reports for this cycle due in 2024 and 2025. Accompanied by the merger of the WKU and College Heights Foundations, WKU concluded its most successful decade of fundraising to further learning opportunities within and outside the classroom for our students. WKU provides an affordable, student-centered, total college experience where in class learning and applied research combine to prepare students to live and excel in a global society.



Student success continues to be the centerpiece of WKU's mission with historic fall-to-spring retention records this academic year. New academic programs have been developed with impressive enrollments to prepare students for careers in the 21st century. The WKU Living Learning Communities provide a holistic extension for the WKU family by creating a supportive environment to enhance student achievement. The implementation of Degree Works coupled with individualized 4-year plans and college schedules means that students can now register in just three clicks! The Commons at Helm Library was formally dedicated at the start of the fall term, and this beautiful location has proven to be an active learning and social center for students, faculty, staff, and community members. The dedication of WKU to our students extends to our regional campuses with WKU Glasgow celebrating its 20th anniversary this year, which was marked by the initiation of the Early College program for high school students taking classes from WKU at Glasgow. Staff and faculty combined efforts in the 60 days to Student Success Initiative, seeking means to attract a diverse student population, further their degree completion, and prepare them for the global stage.



The fifth year of the WKU Strategic Plan saw the full implementation of the Resource, Allocation, Management, and Planning (RAMP) budget model, the second goal of the Our Hill component of the plan. As a form of embracing our history, WKU established the Jonesville Reconciliation Workgroup, which facilitated the opening of the Kentucky Museum exhibit “What Happened to Jonesville?” In honor of Margaret E. Munday, the first undergraduate to enroll at WKU and who graduated in 1960, Munday Hall was dedicated on October 28, 2022. Care for our campus community was expanded with professional development opportunities and training on such topics as assisting others in distress, catharsis, and a pedagogy of kindness. The compensation package was enhanced through an inflation support payment, salary adjustment, no increase in employee healthcare contributions, and five additional days of paid time off. Research undertakings continued to garner increased external support, and students demonstrated their research and creative activity acumen through the spring term Student Scholar Showcase, which included numerous posters, presentations, and performances that exhibited the connection of college and community.



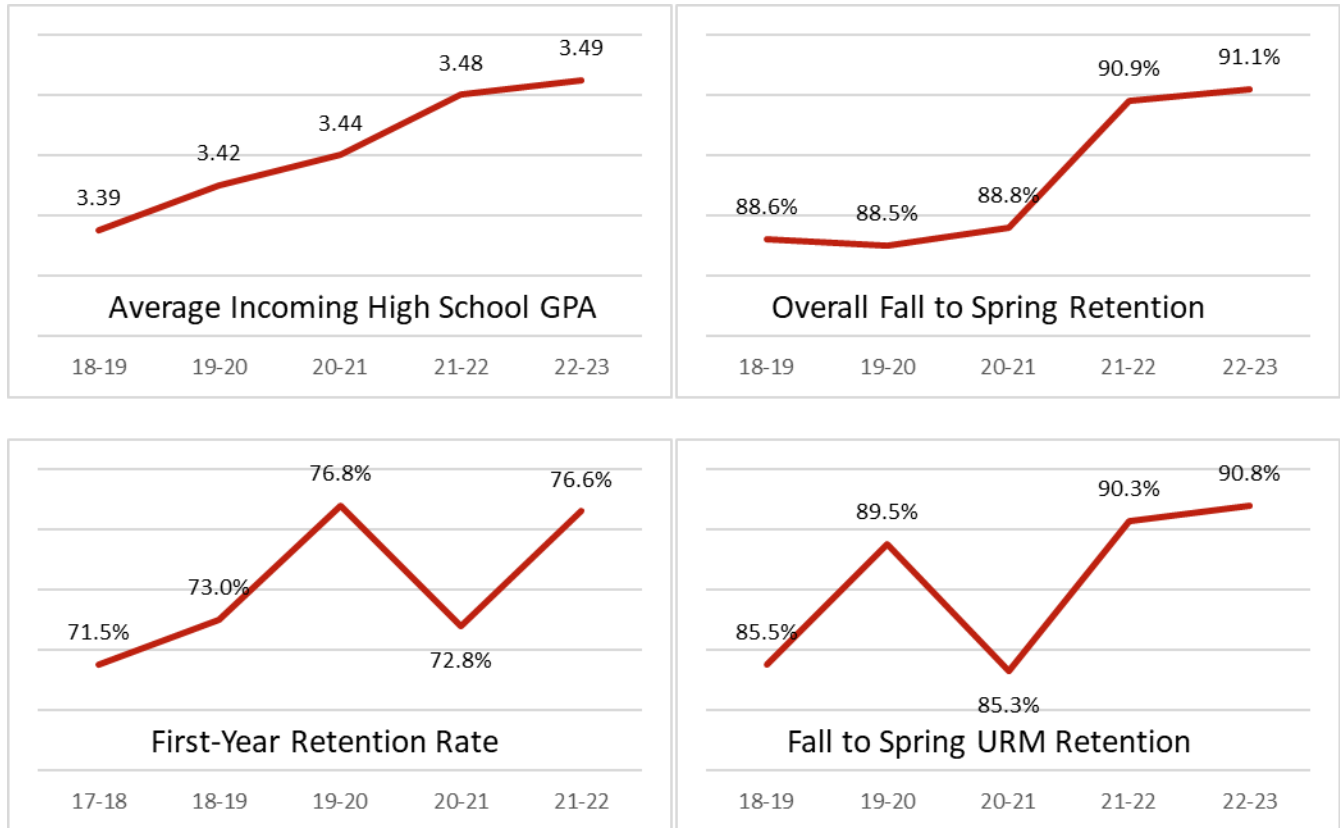
WKU serves as a regional lighthouse providing routes to intellectually stimulating and globally enticing ports of call. The WKU Office of Global Learning and International Affairs adopted a new moniker of WKU Global, but retains the mission of changing student lives through a global perspective. WKU Global was a partner in receiving one million dollars for Kentucky Innovative Scholarships for forced migrants at WKU and Kentucky scholarships for rural students to study abroad because such experience greatly enhances graduation rates for rural students. WKU also is advancing micro-credentialing in multi-cultural competence for students, and Alumni Ambassadors are serving as Career Consultants to assist students in their transition from college to full-time employment. The development of the Innovation Campus at WKU accelerated in the past year with the opening of the Collaborative SmartSpace, the formation of the Metals Innovation Initiative, and the establishment of the headquarters for the Central Region Ecosystem for Arts, Technology, and Entrepreneurship (CREATE) at the Innovation Campus. WKU and Community partnerships continue to unfold with numerous industry, governmental, and nongovernmental entities joining with WKU to shine an even brighter light of opportunity for our students today and tomorrow.



The WKU Strategic Plan, *Climbing to Greater Heights 2018-2028*, will continue to guide Our Students, Our Hill, and Our Community & Beyond “to be productive, engaged, and socially responsible citizen-leaders of a global society.”

Figure 1 displays several important student metrics at WKU. Average incoming high school GPA, fall to spring retention, URM fall to spring retention, and first-year retention rate. This shows WKU's commitment to recruiting qualified students and the increased focus on retention and persistence.

Figure 1: Key Student Metrics



Budget Priorities

The FY 2024 Budget is WKU’s financial plan for the fiscal year beginning July 1, 2023, and ending June 30, 2024. The FY 2024 Operating Budget is \$389.9 million and includes revenues and expenditures from Education & General (E&G), Restricted, and Auxiliary Enterprises. E&G revenue consists of unrestricted revenue (primarily state appropriation and tuition and fees). Restricted funds are a separately identified resource which agencies have placed limitations on how the funds may be used (primarily federal and state funds for student financial aid and grants and contracts). Auxiliary Enterprises revenue is from self-supporting activities of WKU such as housing (reimbursed costs from the Student Life Foundation) and the WKU Restaurant Group.

Table 1: WKU Total Budget

Fund	FY 2023	FY 2024	\$ Change	% Change
Education & General Funds	309,380,700	314,374,000	4,993,300	2%
Unrestricted E&G	289,688,700	304,831,700	15,143,000	5%
Revenue Dependent E&G	19,692,000	9,542,300	10,149,700	-52%
Restricted Funds	57,331,000	59,783,000	2,452,000	4%
Auxiliary Enterprises	16,736,000	15,787,000	949,000	-6%
Total Budget	\$383,447,700	\$389,944,000	\$6,496,300	2%

The reduction in the revenue dependent E&G fund is directly offset by an increase in unrestricted E&G, primarily due to the reclassification of online tuition from revenue dependent to unrestricted E&G. Since online tuition is treated the same as regular tuition in the RAMP budget model and allocated to the academic colleges, this reclassification ensures that there is consistency between all tuition revenue sources. In addition, this reclassification enables the university to allocate resources more effectively and broadly across the institution, providing greater flexibility. As a result, we can better respond to evolving circumstances and prioritize initiatives that will have the greatest impact on advancing institutional goals and benefiting students.

The university places a strong emphasis on fulfilling its mission to support the success of its students, which guides its fiscal decision-making process and rewards strategic performance throughout the organization. The FY 2024 budget priorities include funding for the following important initiatives:

Figure 2: FY 2024 Budget Priorities



Budget Governance Structure

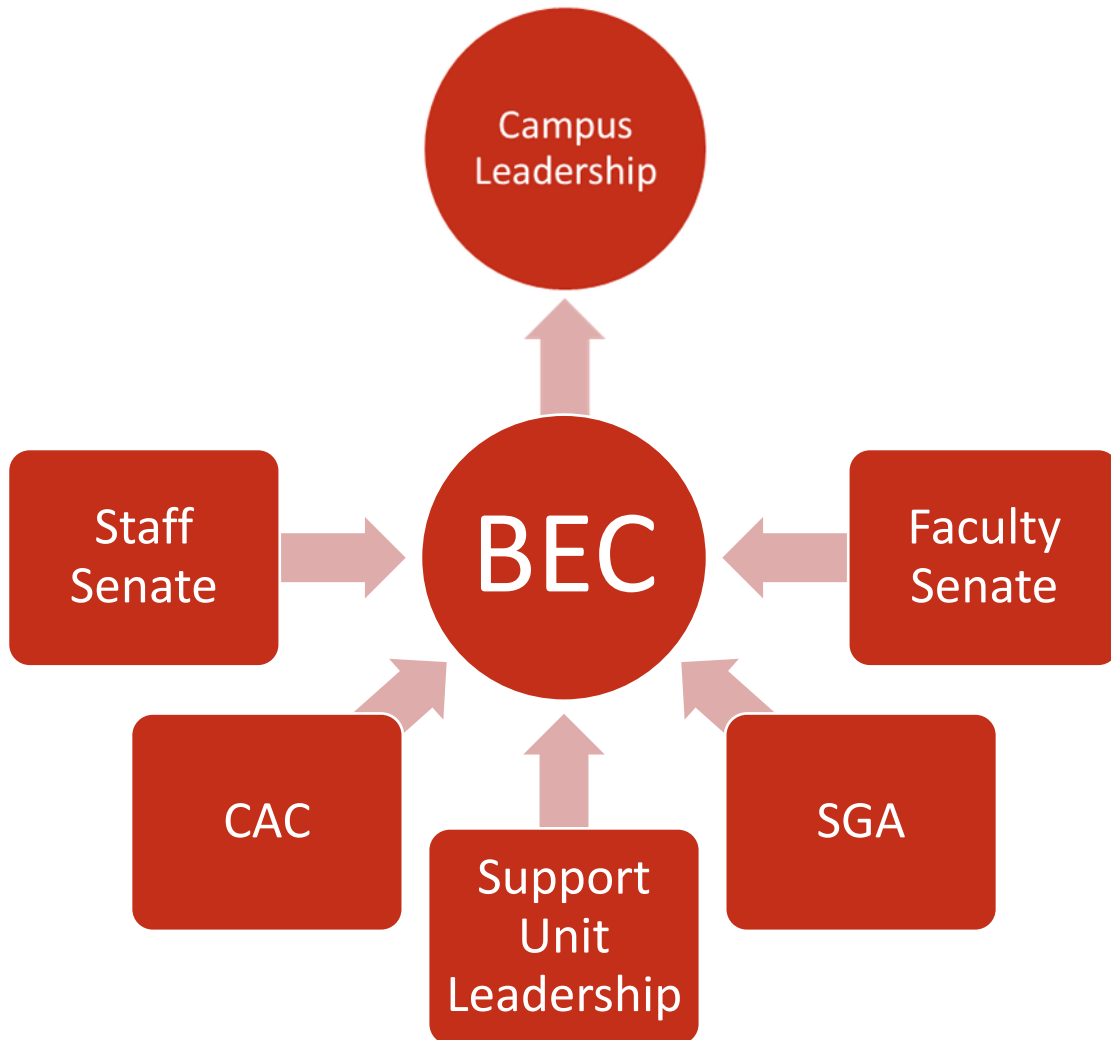
The campus community's input plays a vital role in the budget planning process at WKU. Our budget development process is a comprehensive planning effort and reflects a collaborative environment, guided by continuous discussions among deans, support unit leaders, budget governance committees, and campus leadership. This inclusive process ensures that decision-making considers the perspectives of all relevant parties, upholding our commitment to shared governance and transparency as we develop budgets that align with the WKU strategic plan, *Climbing to Greater Heights 2018-2028*.

The governance structure under RAMP includes the Budget Executive Committee (BEC) and Capital Allocation Committee (CAC). These committees comprise broad campus representation, which include faculty, staff, student, and administrative representation.

Development of the FY 2024 budget began in the fall of 2022 with meetings of the budget governance committees, the Axiom budgeting and labor management software opening to deans, vice presidents, and budget managers, and initial enrollment and tuition revenue projections. In addition, the BEC began accepting and reviewing budget requests from support unit leadership for fixed cost/contractual increases and requests for new initiatives. Several budget updates, enrollment projections, and budget scenarios were shared with the BEC throughout the planning process to help inform and assist committee members with budget priorities and salary increase recommendations. By March 2023, the BEC completed its prioritization of budget requests and provided a final FY 2024 budget recommendation to campus leadership.

Figure 3 summarizes the many opportunities for the campus community to provide input into the budget development process.

Figure 3: Budget Governance Structure



Members of the BEC include faculty, staff, and administration, as well as representatives of the faculty and staff Senates and the Student Government Association. The committee’s objectives are to review recommendations from vice presidents and the Provost regarding support unit budget requests, recommend strategic funding priorities, and conduct outreach across university on resource allocation priorities. The committee also submits final budget recommendations to campus leadership.

Budget Executive Committee

Chairs:

Chris Shook
Dean of Gordon Ford College of Business

Jordan Basham
Staff Senate Vice-Chair

Members:

Corinne Murphy
Dean of College of Education & Behavioral Sciences

David Brown
Dean of Ogden College of Science and Engineering

Tania Basta
Dean of College of Health & Human Services

Terrance Brown
Dean of Potter College of Arts & Letters

Amanda Trabue
Vice President of Philanthropy & Alumni Engagement

Ethan Logan
Vice President of Enrollment & Student Experience

John-Mark Francis
Assistant Vice President, Marketing & Brand Strategy

Bryson Davis
Director of Student Financial Assistance

John McCammon
Senior Associate Athletic Director

Kristi Smith
University Controller/Treasurer

John Sunnygard
Associate Provost for Global & International Affairs

Toni Szymanski
Faculty Senate Chair

Ranjit Koodali
Associate Provost for Research & Graduate Education

Kirk Atkinson
Faculty Senator

Anthony Paganelli
Faculty Senator

Holli Drummond
Faculty Representative

Ron Demarse
Faculty Representative

Brian Campbell
Staff Senate Chair

Jason Cansler
Staff Senator

Sam Kurtz
Student Government Association Representative

Jeppie Sumpter
Assistant Vice President for Information Technology Services

Non-Voting Members:

Robert Fischer *Provost & Vice President for Academic Affairs*

Susan Howarth *Executive Vice President for Strategy, Operations and Finance*

Bruce A. Schulte *Associate Vice President for Strategy, Performance & Accountability*

Renaldo Domoney *Assistant Vice President for Budget, Finance & Analytics*

Brian Dinning *Executive Director of Budget and Financial Planning*

Jessica Gilland *Director of Academic Budgets & Resources*

The CAC is comprised of faculty, staff, and administration representation, and is tasked to advise the BEC and university regarding the use and allocation of academic space and deferred maintenance fund requests. The committee ensures that the university uses its space and fiscal resources as effectively and efficiently as possible in furtherance of the WKU Strategic Plan.

<u>Capital Allocation Committee:</u>	
Co-Chairs:	
David Brown <i>Dean of Ogden College of Science and Engineering</i>	Bryan Russell <i>Chief Facilities Officer</i>
Members:	
Tania Basta <i>Dean of College of Health & Human Services</i>	Rodney Hounshell <i>Inventory Control Coordinator</i>
Morgan Moran <i>Staff Senate Representative</i>	Ken Branch <i>Director of Facilities Management</i>
Jessica Steenberg <i>Scheduling Applications Coordinator</i>	Les Forsythe <i>Senior Associate Athletic Director</i>
Amy Fugate <i>Accounting & Financial Reporting Director</i>	Travis Wilson <i>Academic Department Chair</i>
Ron Ramsing <i>Faculty Member</i>	
Non-Voting Members:	
Brian Dinning	<i>Executive Director of Budget & Financial Planning</i>
Renaldo Domoney	<i>Assistant Vice President for Budget, Finance & Analytics</i>
Bruce A. Schulte	<i>Associate Vice President for Strategy, Performance & Accountability</i>
Joshua Montgomery	<i>GIS Specialist</i>

Resource Allocation, Management and Planning (RAMP)

A key component of “Our Hill” in WKU’s strategic plan necessitates the university to implement a budget model that is sustainable, supports institutional priorities that ensure student success, and rewards strategic performance across the enterprise. Our commitment to the mission of supporting the success of students served as the primary driver of the fiscal decision-making process.

WKU has embraced fiscal responsibility by adopting and fully implementing a decentralized, resource allocation budget model, and completed its transition to the Resource Allocation, Management

and Planning (RAMP) budget model last year for the development of the FY 2023 operating budget. Rather than a historical, incremental budgeting process, RAMP is an incentive-based approach that uses the principles of responsibility-centered management (RCM) and is a financial management philosophy that supports decentralized decision-making to allow us to incentivize and reward performance. By assigning ownership of revenues and expenses to the academic colleges, RAMP fosters entrepreneurship, encourages efficiency, and promotes sound educational choices. Administered by the provost, this budget model also establishes a subvention fund to support internal investments for academic colleges based on strategic priorities. Key principles of the budget model include:

- Create incentives that promote the advancement of campus goals.
- Simplicity
- Enhance transparency.
- Revenue ownership and accountability for academic units.
- Encourage engagement and collaboration.

Table 2: FY 2024 RAMP Budget

Metric	College of Health and Human Services	Ogden College of Science and Engineering	Potter College of Arts & Letters	Gordon Ford College of Business	College of Education and Behavioral Sciences	Academic Units Total
Tuition & Fees	36,814,782	43,826,582	44,454,325	23,484,684	22,019,972	170,600,344
Scholarships, Fellowships, and Waivers	(10,402,891)	(16,161,225)	(17,156,568)	(7,913,011)	(6,827,166)	(58,460,861)
Grants & Contracts	1,530,868	3,150,871	797,667	1,960	4,698,238	10,179,604
State Appropriations	16,679,070	21,480,699	18,875,959	9,160,215	14,185,257	80,381,200
Other Revenue	1,725,899	2,766,619	377,514	296,392	3,284,896	8,451,319
Total Revenues	46,347,727	55,063,545	47,348,896	25,030,240	37,361,198	211,151,607
Direct Expenses	23,692,750	29,552,706	23,195,575	13,114,506	20,825,716	110,381,253
Indirect Expenses	18,891,268	20,747,647	17,016,632	9,910,766	14,560,619	81,126,933
Total Expenses	42,584,018	50,300,353	40,212,207	23,025,272	35,386,335	191,508,185
Margin	3,763,710	4,763,192	7,136,689	2,004,968	1,974,863	19,643,421
Participation Fee Payment (Outflow)	(6,867,036)	(8,191,362)	(8,202,907)	(4,143,282)	(4,695,630)	(32,100,217)
Margin for Subvention Pool Disbursement	(3,103,326)	(3,428,170)	(1,066,218)	(2,138,314)	(2,720,767)	(12,456,796)
Subvention Fund Disbursement (Inflow)	3,353,326	3,678,170	1,316,218	2,338,314	2,920,767	13,606,795
Strategic and Mission Enhancement Fund	250,000	250,000	250,000	200,000	200,000	1,150,000

Subvention Pool

The RAMP budget model allocates revenue, such as tuition and fees and state appropriation, to each of the five academic colleges based on pre-determined metrics. These revenues are then subject to a 13% participation fee to provide a subvention pool administered by the Provost. The total subvention pool for the FY 2024 budget is approximately \$32 million, which is partially utilized to fund Auxiliary and Support Unit programs at the same level as the prior year. The remaining funds are for the Provost to award to the academic colleges to remain in balance or fund new strategic initiatives.

To ensure stability and encourage academic success during the early years of RAMP, the Provost has developed a multi-year strategy that involves supplementing the academic colleges currently in subvention using one-time funds. This multi-year plan aims to establish an even starting point for each academic college and provide an incentive for successful strategic planning. Additionally, the Provost has met with each academic college's Dean to distribute the subvention pool in a way that supports academic success and strategic funding.

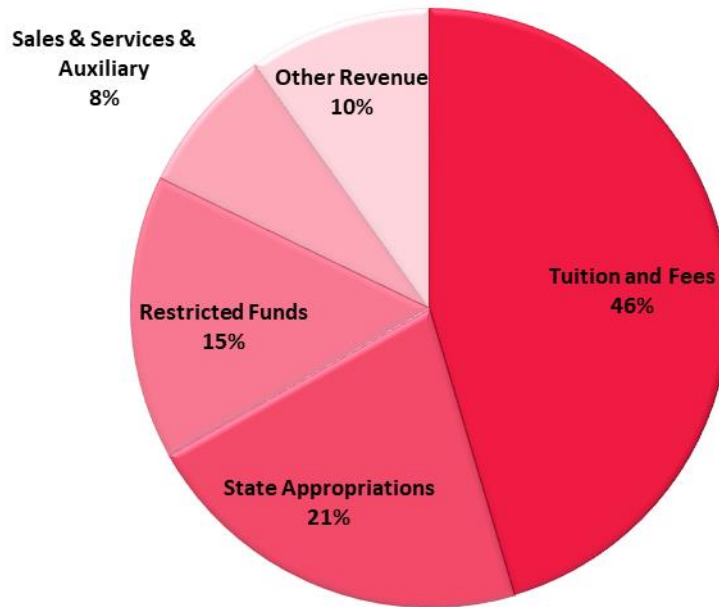
Revenue

WKU’s revenue budget for FY 2024 is \$389.9 million. This is \$6.5 million, or 2%, more than FY 2023. The largest source of revenue is tuition and fees, which represents 46% of the total revenue budget, followed by state appropriations, which represents 21% of the total revenue budget.

Table 3: Sources of Revenue

Revenue	FY 2023	FY 2024	\$ Change	% Change
Tuition and Fees	176,547,700	177,120,000	572,300	0%
State Appropriations	85,721,600	83,449,700	2,271,900	-3%
Restricted Funds	57,331,000	59,783,000	2,452,000	4%
Sales & Services & Auxiliary	32,290,700	30,975,000	1,315,700	-4%
Other Revenue	31,556,700	38,616,300	7,059,600	22%
Total	\$383,447,700	\$389,944,000	\$6,496,300	2%

Figure 4: FY 2024 Sources of Revenue



Tuition and Fees

WKU’s primary revenue source is tuition and fees, accounting for 46% of the university's total revenue budget. In 2019, the university implemented a new scholarship model to make college more affordable for incoming students by offering additional discounts. This shift places more emphasis on net tuition revenue and requires an increase in student enrollment to offset the growing financial aid commitments. Other institutions are following this same model which is increasing competition over a declining number of high school applicants. The national average of net tuition revenue has been declining since 2020. Adjusted for inflation, the average net tuition is equal to Fall 2006 totals. Fall 2023 enrollment indicators are being closely monitored with a projected increase to first-time first-year students anticipated.

After implementing the new scholarship model, the fall 2020 freshman class showed an increase in FTFY enrollment for the first time in several years. The university has focused on strategically shaping the incoming classes for the past four years, resulting in an improvement in the quality of students enrolled. The recent freshman classes have had higher average GPA scores over the past several years, which was essential in achieving record retention since the scholarship model was implemented. The most recent data on fall-to-spring retention shows an overall rate of 91.1%, a 4.8% increase since the 2017/2018 academic year. More impressively, the underrepresented minority (URM) students continued to increase at a rate of 90.8%, compared to 90.3% last year and 80.4% in 2017/2018. This successful retention boost improves returning student tuition revenue and the university’s overall financial position.

The Kentucky Council on Postsecondary Education (CPE) has the statutory authority to determine and approve tuition rates for Kentucky’s public universities. In March of 2023, CPE adopted resident undergraduate tuition and mandatory fee ceilings for academic years 2023-24 and 2024-25, enabling universities to increase tuition rates by a maximum of 5.0% over the two years and an increase of no more than 3.0% in any one year. While recognizing the university’s fiscal challenges, it is essential that affordability be maintained for our students and their families. University leadership is recommending a 3% increase for the 2023-2024 academic year.

Table 4: Tuition and Fee Revenue

Tuition and Fees	FY 2023	FY 2024	\$ Change	% Change
Undergraduate	128,893,800	130,388,000	1,494,200	1%
Graduate	14,800,000	15,201,000	401,000	3%
Other Tuition (Facilitated Tuition, etc.)	24,352,000	23,073,000	1,279,000	-5%
Fees	8,501,900	8,458,000	43,900	-1%
Total	\$176,547,700	\$177,120,000	\$572,300	0%

Table 5: FY 2024 Tuition and Mandatory Student Fee Schedule

<u>Student Level/Enrollment</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Per Credit Hr</u>
Undergraduate			
Resident	5,556	5,718	476.50
Military Veteran/Dependent	5,556	5,718	476.50
Nonresident	13,500	13,500	1,125
International	13,824	13,824	1,152
Tuition Incentive Program	7,068	7,068	589
Graduate (Per Credit Hour)			
Resident	607	607	607
Military Veteran/Dependent	607	607	607
Kentucky/Multi-state P-12 Educator*	350	350	350
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	620	620	620
Military Veteran/Dependent	620	620	620
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)*			
WKU Online Undergraduate	551	551	551
WKU Online Graduate (Excluding Kentucky P-12 Educator, DNP and DPT)	707	707	707
WKU On Demand Undergraduate	463	476.50	476.50
WKU On Demand Graduate	707	707	707
Active Military (Per Credit Hour)*	250	250	250
Dual Credit (Per Credit Hour)*	91	91	91

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

State Appropriation

WKU’s state appropriation budget for FY 2024 is \$83.4 million. The year-over-year change is due to the statutory annual decrease in the KERS subsidy, which is set to decrease by 10% each year, as well as distributions from the state’s performance funding model. CPE has released preliminary performance allocations, but the final distribution amounts have not been officially approved. Final approval from CPE will come in June and will occur after the Board of Regents meeting on June 2.

Table 6: State Appropriation

State Appropriation	FY 2023	FY 2024	\$ Change	% Change
Base State Appropriation	67,619,000	67,619,000	0	0%
Performance Funding	7,775,000	5,858,400	1,916,600	-25%
Gatton Academy	4,985,100	4,985,100	0	0%
KERS Subsidy	3,592,500	3,237,200	355,300	-10%
KY Mesonet	1,750,000	1,750,000	0	0%
Total	\$85,721,600	\$83,449,700	\$2,271,900	-3%

Kentucky’s performance funding pool is allocated to public universities and colleges based on how well each institution performs on 11 metrics. WKU is expected to receive \$5.9 million from the state’s performance funding pool for the FY 2024 budget (pending final performance funding model updates from CPE). Funding allocation and metrics are grouped into the following categories:

- 35% student success – degree production and student progression toward a degree.
- 35% course completion – student credit hours earned.
- 30% operational support – campus operations, services, and infrastructure that support student learning and success.

It is important to note that performance funding allocations will fluctuate each year and are based on performance metrics. The model is largely volume driven, therefore certain efficiencies are not rewarded. Due to the demographic changes, there are simply fewer high school graduates coupled with a reduction in the college going rates in Kentucky, most state universities have relied on recruiting non-resident students. WKU’s aggressive enrollment cultivation, targeted border state scholarship, and the university’s proximity to fast-growing markets such as Nashville, TN, have favorably positioned our institution at recruiting these students. However, credit hours from non-resident students are weighted at half the credit hours of resident students in the performance funding model.

The Postsecondary Education Working Group on Performance Funding is currently convening to discuss, review, and determine if the state's performance funding model for higher education is working as expected. In addition to the universities providing written feedback to CPE, this is an important opportunity to ensure incentives are effective and that funding aligns with university and CPE goals. The committee will identify any unintended consequences and recommend possible adjustments to the

governor and state legislature by the end of the calendar year. Examples of potential discussions include weighting non-resident credit hours the same as resident credit hours, and permanently allocating at least a portion of performance funds to each institution’s base.

Restricted Funds

Restricted revenue includes federal and state funds for student financial aid and research-based grants and contracts. Restricted funds are a separately identified resource for which agencies have placed limitations on how the funds may be used.

The Kentucky Higher Education Assistance Authority announced a significant increase to the College Access Program (CAP) maximum award amount for the 2022-2023 academic year. The impact of this increase exceeded initial expectations, so the FY 2024 budget is adjusted to reflect the additional CAP funds.

Table 7: Restricted Funds

Restricted Funds	FY 2023	FY 2024	\$ Change	% Change
Pell	22,000,000	20,410,000	1,590,000	-7%
College Access Program (CAP)	8,500,000	13,000,000	4,500,000	53%
KEES	12,000,000	11,250,000	750,000	-6%
Other Restricted Funds	14,831,000	15,123,000	292,000	2%
Total	\$57,331,000	\$59,783,000	\$2,452,000	4%

Sales & Services and Auxiliary

Sales & services revenue helps supplement E&G programs to offset the total funded program cost. The university has many programs and services in this category including athletic funds (ticket sales, NCAA & Conference distributions, game guarantees), application fees, and orientation fees. Auxiliary revenue includes self-supporting activities of WKU such as WKU Child Care Centers, WKU Restaurant Group, and housing (reimbursed costs from the Student Life Foundation). The year-over-year budget change is primarily due to WKU Bookstore income being reclassified as E&G due to the privatization of the store.

Table 8: Sales & Services and Auxiliary

Sales & Services & Auxiliary	FY 2023	FY 2024	\$ Change	% Change
Auxiliaries	16,607,000	15,658,000	949,000	-6%
Sales & Services	15,683,700	15,317,000	366,700	-2%
Total	\$32,290,700	\$30,975,000	\$1,315,700	-4%

Other Revenue

Other revenue includes various non-instructional programs that provide benefits to the educational mission of the university. Examples include summer camps, vehicle parking permits, and contributions from the Foundation.

Two factors increase the other revenue category compared to the prior year. The university adopted a short-term investment policy and cash management strategy, which aims to achieve the following objectives in priority order: 1) principal protection, 2) liquidity, and 3) investment earnings. This investment strategy will provide the university an additional \$3 million to apply toward the operating budget. The second increase is the reclassification of the Barnes & Noble contract to Other Revenue from auxiliaries. The WKU bookstore was an auxiliary unit, but with the privatization, these funds now are recorded as contract revenue.

To ensure stability and encourage academic success during the early years of RAMP, the Provost has developed a multi-year strategy that involves supplementing the academic colleges currently in subvention using one-time funds. This multi-year plan aims to establish an even starting point for each academic college and provide an incentive for successful strategic planning.

Table 9: Other Revenue

Other Revenue	FY 2023	FY 2024	\$ Change	% Change
Other Revenue	10,960,800	14,953,800	3,993,000	36%
Working Capital	13,620,000	13,620,000	0	0%
One-Time Sources	2,814,900	5,881,500	3,066,600	109%
Facilities and Administrative (F&A)	1,747,000	1,747,000	0	0%
Vehicle Parking Permits	1,285,000	1,285,000	0	0%
Educational Camp Revenues	1,129,000	1,129,000	0	0%
Total	\$31,556,700	\$38,616,300	\$7,059,600	22%

Revenue Detail

Tuition and Fees

Account Description	Account Number	FY24 Budget
<u>Tuition</u>		
Tuition - Fall	010100-51110	76,320,000
Tuition - Spring	010100-51111	69,260,000
Tuition - Prior Year	010100-51120	(100,700)
Tuition - Military - Fall	010100-51131	670,000
Tuition - Military - Spring	010100-51137	608,000
Tuition - Summer	010120-51112	8,600,000
Tuition - Military - Summer	010120-51138	200,000
Tuition - Summer Distance Learning	010120-51115	1,550,000
Tuition - Winter	010120-51119	2,200,000
Tuition - DELO Contract - Fall	010120-51124	165,000
Tuition - DELO Contract - Spr	010120-51125	190,000
Tuition - DELO Contract - Sum	010120-51126	120,000
Tuition - DELO Contract - Winter	010120-51127	40,000
Tuition - Winter Distance Learning	010120-51128	415,000
Tuition - Military - Winter	010120-51139	50,000
Tuition - On Demand	010120-51157	2,250,000
Tuition - Dual Credit High School	010120-51160	1,280,000
Tuition - WKU Pathway - Fall	210423-51161	200,000
Tuition - WKU Pathway - Spring	210423-51162	75,000
UG Int'l Tuition Surcharge - Fall	210404-51141	104,800
GR Int'l Tuition Surcharge - Fall	210404-51191	64,200
Workforce Admin. Degree	240112-51195	300,000
Tuition - EdD - Fall	240220-51132	275,000
Tuition - EdD - Spring	240220-51145	275,000
Tuition - EdD - Summer	240220-51146	100,000
Tuition - PsyD	240506-51172	300,000
Tuition - DNP	265305-51170	652,000
Tuition - DPT	265901-51171	2,498,700
Total Tuition		\$168,662,000

Fees

Fee - Late Registration Fee	010100-52903	30,000
Fee - Schedule Change Fee	010100-52906	190,000
Fee - Cohort Programs	010120-52913	30,000
Fee - Parking Structure	103121-52121	690,200
Fee - Graduation	210105-52505	180,000
Fee - eMBA	230025-52532	30,000
Fee - GFCB Undergrad	230026-52575	725,000
Fee - Information Systems	230601-52511	2,500
Fee - Business Data Analytics	230601-52572	16,000
Fee - Hosp Mgt/Dietetics	240309-52508	11,100
Fee - DMT	240309-52531	4,000
Fee - PGA Golf Course	240406-52546	3,000
Fee - Outdoor Leadership Program	240406-52548	300
Fee - Exercise Science	240406-52559	7,500
Fee - Sports Management	240406-52585	2,000
Fee - Doctor of Psychology	240506-52574	65,000
Fee - Student Teaching	240903-52507	6,000
Fee - Military Science	241004-52510	2,000
Fee - SMED Course	241104-52565	6,000
Fee - Elem. Ed.	241104-52566	3,000
Fee - Exceptional Ed Adv Internship	241104-52567	1,000
Fee - Library Media Education	241104-52573	1,000
Fee - Counseling & Student Affairs	241706-52526	1,000
Fee - Art	250205-52529	95,000
Fee - Communication Dept.	250310-52547	10,000
Fee - Modern Languages	250505-52525	1,000
Fee - Journalism - Photo Lab	250709-52522	22,000
Fee - Journalism - Computer Lab	250709-52523	15,000
Fee - Broadcasting	250709-52527	21,000
Fee - Film	250709-52570	5,000
Fee - BFA Program	250710-52584	22,000
Fee - Marching Band	250807-52583	13,000
Fee - Music	250808-52504	17,000
Fee - Theatre and Dance	251107-52544	10,000
Fee - Computer Science	260012-52509	20,000
Fee - Architectural & Manufacturing	260012-52524	50,000
Fee - Mechanical Engineering	260012-52538	40,000

Revenue

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Fee - Electrical Engineering	260012-52545	5,000
Fee - Civil Engineering	260012-52576	35,000
Fee - Engineering Seminar	260012-52582	13,000
Fee - Engineering Program	260013-52581	140,000
Fee - Agriculture	260218-52512	9,000
Fee - Agriculture Mechanics	260218-52537	4,000
Fee - Agronomy	260218-52569	1,000
Fee - Agricultural Ed.	260218-52579	1,000
Fee - Horticulture	260219-52540	25,000
Fee - Psychological Sciences	260303-52578	2,800
Fee - Biology	260405-52514	72,000
Fee - Chemistry	260508-52517	65,000
Fee - Geography & Geology	260608-52515	45,000
Fee - Physics Lab	261107-52541	19,000
Fee - HIM	265206-52506	3,000
Fee - Safety and First Aid	265206-52551	2,000
Fee - Environmental Health Lab	265206-52552	1,000
Fee - Public Health	265206-52563	1,000
Fee - DNP	265305-52568	18,000
Fee - Allied Nursing	265307-52519	50,000
Fee - Nursing	265307-52520	80,000
Fee - Nursing Program	265308-52530	300,000
Fee - Dental Hygiene	265410-52577	56,000
Fee - Comm. Disorders Clinical	265606-52534	33,000
Fee - American Sign Language Lab	265606-52535	17,000
Fee - DPT Program	265902-52562	81,600
Fee - Student Athletic	370101-52101	5,031,000
Total Fees		\$8,458,000
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Total Tuition and Fees		\$177,120,000

State Appropriation

Account Description	Account Number	FY24 Budget
State Appropriation - KERS Contribution Subsidy	040100-53217	3,237,200
State Appropriation-KY Mesonet	040100-53214	1,750,000
State Appropriation - Unrestricted	040100-53210	67,619,000
State Appropriation - Performance Funding	040100-53212	5,858,400
State Appropriation-Gatton Academy	040100-53213	4,985,100
Total State Appropriation		\$83,449,700

Restricted Funds

Account Description	Account Number	FY24 Budget
SFA State - CAP	210204-54910	13,000,000
Grants & Contracts - Federal	103120-54110	9,684,000
SFA State - KEES	210204-54920	11,250,000
Grants & Contracts - State	103120-54210	1,500,000
Grants & Contracts - Local	103120-54310	79,000
Grants & Contracts - Private	103120-55110	2,300,000
SFA Federal - College Work	210204-54820	740,000
SFA Federal - SEOG	210204-54830	300,000
SFA Federal - TEACH	210204-54860	10,000
SFA State - Teacher's Scholarship	210204-54930	50,000
SFA State - Early Childhood Dev Sch	210204-54940	40,000
SFA State - Dual Credit KHEAA	210204-54970	420,000
SFA Federal - Pell Grant	210204-54810	20,410,000
Total Restricted		\$59,783,000

Sales & Service and Auxiliary

Account Description	Account Number	FY24 Budget
<i>Sales & Services</i>		
S&S - C-USA Distributions	370101-57350	1,550,000
S&S - Football Guarantee	370701-57225	1,600,000
S&S - Men's Football Tickets	370101-57205	1,135,000
S&S - Football Club Level Seating	370101-57213	200,000
S&S - Men's Basketball Tickets	370101-57201	1,000,000

Revenue

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S&S - Women's Basketball Tickets	370101-57202	111,000
S&S - Men's Baseball Tickets	370101-57203	10,000
S&S - Women's Softball Tickets	370101-57204	5,000
S&S - Volleyball Tickets	370101-57209	7,000
S&S - Athletic Ticket Surcharge	370101-57240	25,000
S&S - Athletic Concessions	370101-57242	205,000
S&S - Ath Mktg Combined	370101-57301	1,175,000
S&S - Ath Mktg Corporate Sponsors	370101-57302	80,000
S&S - Ath Mktg Pouring Rights	370101-57307	175,000
S&S - Ath NCAA Academic Advising	370101-57340	130,000
S&S - Ath NCAA Sports Sponsor	370101-57341	135,000
S&S - Ath NCAA Grants-in-Aid	370101-57342	410,000
S&S - Ath NCAA Per Diem Reimb	370101-57343	20,000
S&S - Ath HAF Contributions	370101-57371	1,000,000
S&S - Ath Royalties & Licensure	370101-57373	150,000
S&S - Ath Postage Tickets	370101-57374	25,000
S&S - Ath Other Miscellaneous	370101-57390	10,000
S&S - Conference & Workshop	101111-57810	484,000
S&S - Departmental Testing	200021-57431	13,000
S&S - Other Sales & Services	200026-57890	1,000
S&S - Continuing Education	200101-57550	190,000
S&S - Advertising Sales	200302-57701	120,000
S&S - Advertising Sales	200303-57701	2,000
S&S - Special Event Fee	210113-57557	75,000
S&S - Orientation Fee	210121-57554	47,000
S&S - Undergraduate Application	210401-57401	385,000
S&S - Academic Transitions Fee	210402-57552	285,000
S&S - Undergraduate Application	210404-57401	6,000
S&S - Graduate Application	220101-57403	140,000
S&S - Other Sales & Services	240117-57890	14,000
S&S - Hospitality Management	240302-57809	4,000
S&S - Teacher Services - TC-HQ	240901-57502	3,000
S&S - Childcare	241401-57530	200,000
S&S - Training & Technical Assist	241404-57523	1,250,000
S&S - Conference & Workshop	241701-57810	1,000
S&S - Special Event Fee	250305-57557	3,000
S&S - Tickets Sales	250804-57801	20,000
S&S - Pre College Strings - Fall	250806-57818	80,000
S&S - Tickets Sales	251103-57801	40,000

Revenue

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S&S - Tickets Sales	251104-57801	18,000
S&S - Leaf Composting Sales	260202-57140	10,000
S&S - Manure Compost Sales	260202-57141	2,000
S&S - Agriculture Expo Center	260205-57121	175,000
S&S - Cheese Sales	260208-57103	15,000
S&S - Farm Milk Sales	260209-57101	300,000
S&S - Farm Livestock Sales	260209-57102	45,000
S&S - Beef Sales	260209-57104	5,000
S&S - Farm Miscellaneous Sales	260209-57119	250,000
S&S - Professional Services	260518-57501	10,500
S&S - Other Sales & Services	261412-57890	15,000
S&S - Conference & Workshop	265052-57810	177,000
S&S - Testing Fees	265301-57430	5,000
S&S - Dental Clinic	265403-57520	30,000
S&S - Dental Material Sales	265403-57631	2,000
S&S - Conference & Workshop	265607-57810	25,000
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 - Library Copy Machines	270101-57602	1,000
S&S - CC Services	285203-57547	6,000
S&S - CC Room Rental	285203-57548	22,000
S&S - Continuing Education	285301-57550	60,000
S&S - Continuing Education	285303-57550	45,000
S&S - Workforce Development	285303-57571	130,000
S&S - Continuing Education	285304-57550	150,000
S&S - Continuing Education	285306-57550	20,000
S&S - IT Services	290112-57586	10,000
S&S - Advertising Sales	290204-57701	40,000
S&S - Other Sales & Services	290207-57890	5,000
S&S - Excess Student Printing	290301-57581	1,000
S&S - Testing Fees	310110-57430	40,000
S&S - Conference & Workshop	310116-57810	4,000
S&S - Other Sales & Services	310203-57890	5,800
S&S - Other Sales & Services	310209-57890	7,700
S&S - Passport Services	320402-57543	40,000
S&S - Professional Services	240504-57501	6,000
S&S - Professional Services	241801-57501	300,000
S&S - Professional Services	241803-57501	300,000

Revenue

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S&S - Professional Services	241804-57501	7,000
S&S - Professional Services	250706-57501	3,000
S&S - Professional Services	251305-57501	100,000
S&S - Professional Services	260406-57501	1,000
S&S - Professional Services	262109-57501	2,000
S&S - Professional Services	262201-57501	165,000
S&S - Professional Services	262205-57501	15,000
S&S - Professional Services	262701-57501	125,000
S&S - Professional Services	263003-57501	2,000
S&S - Professional Services	263201-57501	2,000
S&S - Professional Services	390157-57501	70,000
Total Sales & Services		\$15,317,000

Auxiliary

Fee - Downing Center	310107-52119	1,725,000
Aux Center - Billiards	310107-58523	5,000
Aux Center - Room Rental	310107-58540	7,500
Aux Center - ATM Rental	310116-58560	40,000
Aux Housing - SLF Reimbursement	310502-58420	10,500,000
Aux Serv - Printing Services	320102-58130	12,000
Aux Serv - Beverage Commissions	320405-58141	120,000
Aux Serv - ID Center Service Chrges	320406-58121	40,000
Aux Serv - ID Card Commissions	320406-58122	3,000
Other Aux - Investment Earnings	320406-58950	20,000
Aux Dining - Improve/Equip Fund	320409-58213	463,500
Aux Dining - Improve/Equip Fund	320411-58213	197,000
Aux Dining - Contract Commission	320412-58210	1,000,000
Fee - Student Center	310107-58510	1,525,000
Total Auxiliary		\$15,658,000

Total Sales & Services & Auxiliary		\$30,975,000
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Other Revenue

Account Description	Account Number	FY24 Budget
Oth Rev - Acad. Health Plan Fee	040100-59141	15,000
Oth Rev - Reimb - Insurance Claim	040100-59332	40,000
Oth Rev - Inv Earnings - Interest	040100-59520	3,525,000
Oth Rev - Inv Earnings - Mkt Change	040100-59530	600,000

Revenue

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Oth Rev - Royalty	040100-59551	2,000
Oth Rev - Aux Contribution	040100-59820	82,000
Oth Rev - Foundation Contribution	040100-59845	200,000
Oth Rev - CHF Contribution	040100-59846	25,000
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 - Deferred Payments	040100-59890	10,000
Oth Rev - Late Payments	040100-59895	425,000
Oth Rev - Vendor Refunds	040100-59980	15,000
Oth Rev - Business Rebates	040100-59981	300,000
Oth Rev - OS Check Write-off	040100-59986	40,000
Oth Rev - Miscellaneous	040100-59990	625,700
Oth Rev - Endowment Income	101101-59830	1,300,000
Oth Rev - Lease Rental	101105-59850	60,000
Oth Rev - Miscellaneous	101112-59990	13,620,000
Oth Rev - Miscellaneous	101135-59990	1,653,200
Oth Rev - Miscellaneous	101136-59990	1,661,700
Oth Rev - Miscellaneous	101137-59990	250,000
Oth Rev - Miscellaneous	101138-59990	200,000
Oth Rev - Miscellaneous	101139-59990	2,116,600
Perkins Reimbursable	104101-56215	60,000
Oth Rev - Lease Rental	105001-59850	799,000
Oth Rev - Facilities Overhead	105001-59851	169,000
F & A - Federal Grants	200013-56110	1,400,000
F & A - State Grants	200013-56310	110,000
F & A - Local Grants	200013-56510	2,000
F & A - Private Grants	200013-56610	40,000
Oth Rev - Study Abroad Insurance	200039-59052	14,000
Oth Rev - Study Abroad App. Fee	200039-59053	25,000
Oth Rev - Student Exchange Prog Fee	200039-59060	65,000
Oth Rev-Study Abroad Prov. Clearing	200039-59997	500,000
Oth Rev - Honors College Fee	200352-59143	276,000
Oth Rev - Miscellaneous	201302-59990	10,000
Oth Rev - Miscellaneous Rental	201305-59885	61,000
Oth Rev - Harlaxton Tour Deposits	210114-59054	330,000
Oth Rev - Harlaxton Faculty Fee	210114-59061	12,000
ACA - Work Study	210201-56210	80,000

Revenue

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ACA - SEOG	210201-56211	20,000
ACA - Veterans Administrative	210201-56213	10,000
ACA - Pell	210201-56214	25,000
Oth Rev - DOT License Plates	210202-59870	61,000
Oth Rev - Transcripts	210301-59960	160,000
Oth Rev - Duplicate Diplomas	210301-59961	2,000
Oth Rev - Camp Revenues	240307-59840	48,000
Oth Rev - Camp Revenues	240702-59840	1,081,000
Oth Rev - Math & Science - Housing	240705-59819	1,103,900
Oth Rev - Intl. Stud. Teach. Fee	240902-59056	13,000
Oth Rev-Chinese Flagship Domestic P	250507-59146	5,000
Oth Rev - Registration/Entry Fees	251108-59815	10,000
Oth Rev - Lease Rental	260217-59850	10,100
Oth Rev - Fines	270101-59860	1,000
Oth Rev - Study Abroad Deposits	285107-59051	1,200,000
Oth Rev - Study Away Program	285107-59055	300,000
Oth Rev - Student Exchange App. Fee	285107-59057	5,000
Oth Rev - Commissions	290101-59982	50,000
Oth Rev - Comp Warranty Reimburse	290301-59987	4,000
Oth Rev - Cellular Commissions	290304-59951	2,500
Oth Rev - e-Academy commissions	290407-59952	2,000
Oth Rev - Reimb - WKU Police	300202-59331	2,000
Oth Rev - Miscellaneous	300203-59990	2,000
Oth Rev - Vehicle Parking Permits	300205-59201	1,285,000
Oth Rev - Parking Fines	300205-59202	200,000
Oth Rev - Reserved Parking	300205-59203	55,000
Oth Rev - Special Event Parking	300205-59206	25,000
Oth Rev - Public Parking	300205-59208	175,000
Oth Rev - ASG - Reserved Parking	320215-59214	6,000
Oth Rev - Daily Parking	300205-59215	10,000
Oth Rev - University Special Events	310111-59940	10,000
Oth Rev - Miscellaneous	310113-59990	125,000
Oth Rev - Camp Big Red	310201-59130	69,000
Oth Rev - Intramural Complex	310202-59120	3,600
Oth Rev - Preston User Fees	310203-59101	104,800
Oth Rev - Preston Locker Rental	310203-59102	14,000
Oth Rev - Preston Guest Passes	310203-59103	11,200
Oth Rev - Preston P/Time User Fees	310203-59106	82,600
Oth Rev - Preston Proshop	310204-59104	26,000

Revenue

FY 2024 Operating Budget



Oth Rev - Preston Special Events	310207-59105	39,400
Oth Rev - Recycling	320214-59920	6,000
Oth Rev - ASG Parking Permits	320215-59209	120,000
Oth Rev - ASG - Daily Parking	320215-59212	15,000
Oth Rev - Post Office Box Rental	320402-59910	1,000
Oth Rev - Post Office Subsidy	320402-59915	10,000
Oth Rev - HAF Contribution	370416-59847	176,000
Oth Rev - University Special Events	380202-59940	235,000
Oth Rev - University Special Events	380208-59940	30,000
Total Other Revenue		\$38,616,300

Total Revenue		\$389,944,000
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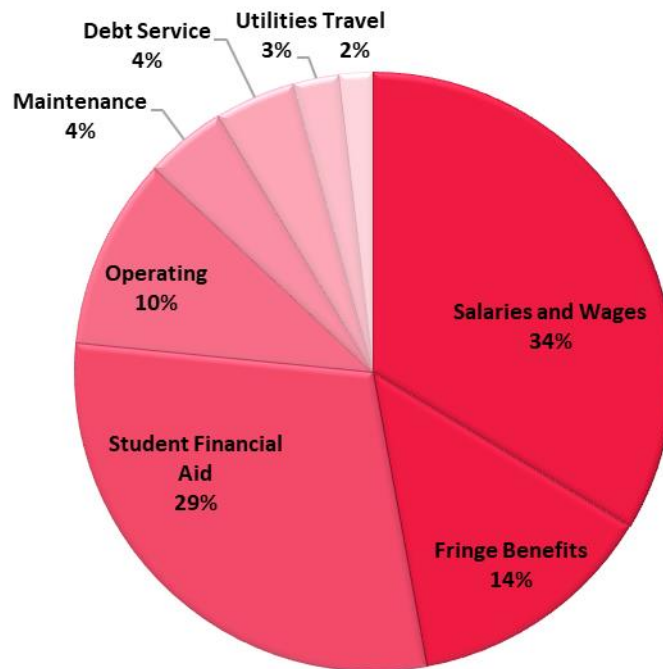
Expenditures

WKU’s expenditure budget for FY 2024 is \$389.9 million. This is \$6.5 million, or 2%, more than FY 2023. The largest expenditure category is personnel, which represents 48% of the total expenditure budget, followed by student financial aid, which represents 29% of the total expenditure budget.

Table 10: Expenditures by Natural Classification

Expense	FY 2023	FY 2024	\$ Change	% Change
Salaries and Wages	130,280,000	131,090,000	810,000	1%
Fringe Benefits	52,460,000	52,629,000	169,000	0%
Student Financial Aid	107,769,000	114,847,000	7,078,000	7%
Operating	41,353,900	40,377,000	976,900	-2%
Maintenance	16,904,000	17,147,000	243,000	1%
Debt Service	18,366,000	17,008,000	1,358,000	-7%
Utilities	9,740,800	9,641,000	99,799	-1%
Travel	6,574,000	7,205,000	631,000	10%
Total	\$383,447,700	\$389,944,000	\$6,496,300	2%

Figure 5: FY 2024 Expenditures



Personnel

Personnel costs are the largest expenditure category and account for 48% of the operating cost of the university. The FY 2024 salary budget is \$131.1 million, representing an increase of approximately \$800,000 over the prior year. The increase in personnel expenditures is attributable to a university-wide salary increase for January 2024, per the BEC recommendation. The BEC, in consultation with campus constituents, will recommend the allocation strategy of the 2% pool, which may include cost of living increases, as well as funding to address inversion, remedy compression, and reward performance.

WKU’s commitment to employees remains strong and extends beyond salary. The university offers a comprehensive total rewards package, including salary, benefits, and retirement programs to attract, engage, and retain a highly talented workforce. Other benefits, including paid time off, play an important role in building a competitive total compensation package. There was additional time off added to the benefit package this year, including paid time off for a portion of both spring and fall break as recognized by the university’s academic calendar.

Table 11: Personnel Expenditures

Personnel	FY 2023	FY 2024	\$ Change	% Change
Faculty and Staff Salaries	122,865,000	124,049,000	1,184,000	1%
Student & Graduate Assistant Salaries	7,415,000	7,041,000	374,000	-5%
Fringe Benefits	52,460,000	52,629,000	169,000	0%
Total	\$182,740,000	\$183,719,000	\$979,000	1%

Student Financial Aid

To maintain WKU’s commitment to remaining an institution of access and opportunity, changes were made to the scholarship model for incoming freshmen starting in the fall 2020 class. The scholarship budget represents the fourth incoming class to receive the more expansive model. These changes included removing the ACT requirement for almost all merit-based and targeted academic scholarships, increasing the minimum merit scholarship award from \$1,000 to \$2,500, and reducing the minimum GPA requirement from 3.3 to 3.0.

The additional institutional financial aid in the FY 2024 budget will be applied to the academic merit changes for the new incoming class. This increase will also support the Border State Scholarship program as well as the Hilltopper Guarantee. This Border State Scholarship provides a scholarship to offset the out-of-state cost for any first-time freshman from the seven contiguous states (Tennessee, Missouri, Illinois, Indiana, Ohio, West Virginia, and Virginia). In addition, the Hilltopper Guarantee provides a last-dollar scholarship



Expenditures

FY 2024 Operating Budget



for all PELL eligible students with a 3.0 GPA. These changes are essential to maintaining WKU's affordability and accessibility for all students and their families.

The Student Financial Assistance (SFA) office not only works with the institutional scholarship programs but applies all state and federal funds as well. The university will apply an estimated \$20.4 million in federal PELL assistance and another \$11.3 million in state assistance from KEES. The significant change is associated with increased state funding to the College Access Programs (CAP). The College Access Program is a state assistance award provided to low-income students by the Commonwealth. While the maximum award for the CAP grant was increased for the 2022-2023 academic year, the impact of this increase exceeded initial expectations, so the FY 2024 budget is adjusted to reflect the additional CAP funds. This increase is offset by the corresponding increase in state grant funding.

Table 12: Student Financial Aid

Student Financial Aid	FY 2023	FY 2024	\$ Change	% Change
Institutional Financial Aid	57,916,000	63,286,500	5,370,500	9%
Pell	22,000,000	20,410,000	1,590,000	-7%
College Access Program (CAP)	8,500,000	13,000,000	4,500,000	53%
KEES	12,000,000	11,250,000	750,000	-6%
Other Financial Aid	7,353,000	6,900,500	452,500	-6%
Total	\$107,769,000	\$114,847,000	\$7,078,000	7%

Operating Expenditures

Expenditures related to the operation of the university comprise maintenance costs, debt service, utilities, travel expenses, and other general operating expenses. The FY 2024 budget is \$91.4 million, representing a year-over-year decrease of \$1.6 million. The decrease is largely due to savings in debt payments resulting from the maturation of prior obligations and the refinancing of a previous bond issue.

Table 13: Operating Expenditures

Operating Expenses	FY 2023	FY 2024	\$ Change	% Change
Supplies & Operating Expenses	41,353,900	40,377,000	976,900	-2%
Maintenance	16,904,000	17,147,000	243,000	1%
Debt Service	18,366,000	17,008,000	1,358,000	-7%
Utilities	9,740,800	9,641,000	99,799	-1%
Travel	6,574,000	7,205,000	631,000	10%
Total	\$92,938,700	\$91,378,000	\$1,560,700	-2%

While inflationary costs are being closely monitored, a thorough analysis of past expenses and a conservative estimate of future expenses have determined the university should be able to stay within the allocated operating budgets. The adjustments made to supplies & operating, maintenance, utilities, and travel expense lines are ongoing and intended to bring the budget in line with actual activity. Many campus buildings utilize energy efficient lighting fixtures that are also occupancy controlled to reduce energy costs, and heating/cooling are kept at minimal levels when buildings are unoccupied to reduce utility costs. The university continues to benefit from these energy-savings efforts.

Expenditure Detail

Provost and Academic Affairs	Index	FY24 Budget
Provost/VP Academic Affairs	200011	\$1,553,655
Provost - Initiatives	200015	\$12,000
Other General Academic Instruction	200021	\$201,634
Instructional Activities-Misc	200022	\$450,047
University Senate	200027	\$19,969
Faculty Award/Waiver Funds	200049	\$115,102
MAC Lease Payment	200092	\$221,600
Institutional Research	200401	\$700,254
Scholarships - Departmental	210205	\$1,379,959
Forensics - POD	250305	\$580,945
Kentucky Museum	270202	\$570,449
Equal Employment Opportunity	300201	\$474,619
Total Provost and Academic Affairs		\$6,280,234

Associate Provost	Index	FY24 Budget
Assessment & Prof. Development	200035	\$177,206
Dual Credit	200081	\$333,483
Academic Program Marketing	200082	\$433,431
CPD & Conferencing Admin	200083	\$504,935
Knically Conference Center	200101	\$190,000
Student Publications	200301	\$544,014
College Heights Herald	200302	\$120,000
Talisman	200303	\$66,782
Commencement	210105	\$180,000
Registrar's Office	210301	\$801,481
Martens Alumni Center Conferencing	285203	\$28,000
Training Resource Services	285301	\$60,000
Career & Workforce Development	285303	\$175,000
Lifelong Learning	285304	\$150,000
Society for Lifelong Learning	285306	\$20,000
Total Associate Provost		\$3,784,332

WKU Online & Faculty Development	Index	FY24 Budget
On Demand	200091	\$202,687
Academic Outreach	200093	\$219,408

Expenditures

FY 2024 Operating Budget



Ctr -Innovative Teaching & Learning	200094	\$890,641
Online Student Services	200095	\$203,633
Online Program Development	200096	\$611,333
Instructional Design & Technology	200097	\$794,778
Distance Learning Testing Center	310110	\$40,000
Total WKU Online & Faculty Development		\$2,962,481

Gatton Academy of Math and Science	Index	FY24 Budget
Gatton Academy of Math and Science	240705	\$6,089,000
Total Gatton Academy of Math and Science		\$6,089,000

Honors College	Index	FY24 Budget
Mahurin Honors College Fee	200352	\$276,000
Mahurin Honors College	210101	\$763,991
Mahurin Honors Col Freshman Retreat	210121	\$47,000
Office of Scholar Development	210130	\$322,923
Total Honors College		\$1,409,914

International Programs	Index	FY24 Budget
Study Away Program	170001	\$1,200,000
Study Abroad Exchanges	170900	\$65,000
Study Abroad Providers	170950	\$500,000
Study Abroad Insurance	170999	\$14,000
National Student Exchange	175001	\$5,000
Study Away Program	175009	\$300,000
Study Abroad Office	200039	\$25,000
International Student Office	201302	\$85,705
Scholar Apartments	201305	\$61,000
International Programming	201306	\$58,998
WKU Faculty Exchange	201308	\$7,000
International Faculty Seminar	201313	\$8,900
Global Learning & Int'l Affairs	201314	\$987,586
Semester at Sea	201344	\$20,000
Honors - Harlaxton	210114	\$342,000
International Recruiting & Admiss	210404	\$175,000
Intl Pathway Student Success	210423	\$275,000
Visiting Scholar Housing	310530	\$14,500
Total International Programs		\$4,144,689

Expenditures

FY 2024 Operating Budget



Research	Index	FY24 Budget
Office of Research & Creative Act.	200451	\$536,143
F&A - Sponsored Programs	200502	\$329,346
F&A - Incentive - Research	200506	\$610,412
Research & Creative Activities Prog	222100	\$118,484
Student Research Council	260506	\$9,000
Total Research		\$1,603,385

Regional Campuses	Index	FY24 Budget
Regionals Support	220301	\$255,626
WKU - E-town/Fort Knox	220601	\$528,409
WKU - Glasgow	220701	\$633,086
WKU - Glasgow Facilities & Grounds	220704	\$392,370
WKU - Owensboro	220801	\$453,193
WKU - Owensboro Fac. & Grounds	220802	\$161,926
Total Regional Campuses		\$2,424,610

Graduate School	Index	FY24 Budget
Graduate Assistantships	200041	\$1,513,403
Graduate School	220101	\$627,179
Graduate Fellowship	220901	\$163,400
Graduate Fellowship - Academic Aff.	220902	\$1,636,321
Graduate Student Research	221100	\$10,100
Total Graduate School		\$3,950,402

University Libraries	Index	FY24 Budget
Libraries	270101	\$1,164,672
Library Technical Services	270105	\$2,773,095
Library Public & Technical Services	270106	\$2,471,130
Library Special Collections	270201	\$388,217
Total University Libraries		\$6,797,114

Workshops - Budget	Index	FY24 Budget
Workshops - Budget	140100	\$484,000
Workshops - Budget		\$484,000

Expenditures

FY 2024 Operating Budget



Restricted Grants & Contracts	Index	FY24 Budget
Restricted Grants & Contracts - Instruction	500011	\$4,754,000
Restricted Grants & Contracts - Research	500012	\$3,259,000
Restricted Grants & Contracts - Public Service	500013	\$5,150,000
Restricted Grants & Contracts - Student Financial Aid	500018	\$400,000
Wages - Student Work Study - Federal	501102	\$690,000
America Reads	501103	\$50,000
Restricted Financial Aid - Teach Grant	501185	\$10,000
Govt Sch - PELL	501243	\$20,410,000
Govt Sch - SEOG	501263	\$300,000
Govt Sch - KEES	502101	\$11,250,000
Restricted Financial Aid	502102	\$50,000
Govt Sch - Early Childhood	502103	\$40,000
Govt Sch - College Access Program	502104	\$13,000,000
Restricted Financial Aid - Work Ready	502107	\$420,000
Total Restricted Grants & Contracts		\$59,783,000

Total Provost and Academic Affairs - Support Units **\$99,713,163**

Gordon Ford College of Business	Index	FY24 Budget
Dean Gordon Ford College Business	230011	\$1,631,469
MBA - Full Time	230019	\$125,545
Course Fees - MBA	230025	\$30,000
GFCB - Faculty & Student Prog Sup.	230026	\$464,520
Accounting	230101	\$1,803,129
Finance	230102	\$1,373,873
GFCB - Summer School	230131	\$319,505
GFCB - Winter Term	230142	\$117,310
GFCB - On-Demand	230145	\$92,564
GFCB - Dual Credit	230146	\$25,043
Economics	230201	\$1,645,583
Department of Marketing	230202	\$1,422,502
Analytics & Information Systems	230301	\$1,373,226
Management	230302	\$2,859,677
Center for Entrepreneurship/Innov.	230305	\$10,101
Course Fees - IS	230601	\$18,500
Total Gordon Ford College of Business		\$13,312,547

Expenditures

FY 2024 Operating Budget



College of Education and Behavioral Sciences	Index	FY24 Budget
Military Student Services	215111	\$150,219
Dean College of Education	240101	\$1,095,181
F&A - Education	240102	\$157,000
Education Graduate Assistants	240103	\$151,665
Education Part-Time Faculty	240107	\$114,202
Workforce Administration	240112	\$300,000
CEBS-Departmental Scholarships	240113	\$324,000
GameChangers	240117	\$14,000
CEBS - Summer School	240131	\$828,938
CEBS - Winter Term	240142	\$138,992
CEBS - Contract	240143	\$756,000
CEBS - On-Demand	240145	\$60,176
CEBS - Dual Credit	240146	\$83,241
Burch Institute	240160	\$99,086
School of Leadership & Prof Studies	240201	\$1,937,138
Ed Leadership Doctoral Program	240220	\$510,784
Early Childhood Center-Big Red Sch.	240307	\$48,000
Early Childhood Center, CEC	240308	\$12,073
Psychology	240501	\$1,806,587
Psychology Clinic	240504	\$6,000
Doctor of Psychology	240506	\$536,930
Center for Gifted Studies	240702	\$1,081,000
WKU Center for Literacy	240807	\$258,156
Professional Educator Services	240901	\$613,424
Student Teaching Overseas Placement	240902	\$13,000
Course Fee - Prof. Educator Serv.	240903	\$6,000
Military Science	241001	\$65,078
Course Fee - Military Science	241004	\$2,000
School of Teacher Education	241101	\$2,523,151
Course Fees - School of teacher Ed.	241104	\$11,000
Child Care	241401	\$200,000
Head Start T/TAS Projects	241404	\$1,250,000
Counseling and Student Affairs	241701	\$911,898
Course Fees - Counsel & St. Affairs	241706	\$1,000
Kelly Autism Program	241801	\$300,000
Circle of Support	241803	\$463,184
Kelly Autism Program - Prime Time	241804	\$7,000

Expenditures

FY 2024 Operating Budget



Clinical Education Complex (CEC)	265150	\$380,375
Total College of Education and Behavioral Sciences		\$17,216,476

Potter College of Arts & Letters	Index	FY24 Budget
Dean Potter College	250101	\$2,613,354
F&A - Potter College	250102	\$58,500
Potter College Graduate Assistants	250103	\$249,854
Potter College Part-Time Faculty	250108	\$660,797
PCAL-Departmental Scholarships	250112	\$1,047,000
PCAL Marketing/Recruitment	250116	\$33,000
PCAL Technology	250117	\$75,000
PCAL - Research & Grants Committee	250118	\$16,223
PCAL - Summer School	250131	\$528,000
PCAL - New Faculty Search	250138	\$25,000
PCAL - Strategic Investment	250139	\$294,494
PCAL - New Faculty Start-up	250140	\$15,000
PCAL - DEI Projects	250141	\$15,000
PCAL - Winter Term	250142	\$154,000
PCAL - On Demand	250145	\$292,005
PCAL - Dual Credit	250146	\$246,500
Campus Cultural Enhancement	250151	\$50,000
PCAL Dean PD	250153	\$16,518
Art and Design	250201	\$1,490,795
FAC Galleries	250204	\$8,150
Course Fees - Art	250205	\$95,000
Course Fees - Communication	250310	\$10,000
English	250401	\$2,789,914
Robert Penn Warren Journal	250403	\$1,700
Writing Center	250406	\$29,343
Master of Fine Arts	250407	\$196,641
Gender & Women's Studies	250408	\$4,000
Modern Languages	250501	\$840,661
Course Fees - Modern Languages	250505	\$1,000
Flagship - Scholarship Passthrough	250507	\$5,000
History	250601	\$2,158,813
School of Media	250701	\$3,046,522
Image West Prof Services	250706	\$3,000
Student Radio	250707	\$25,460
Course Fees - SOM	250709	\$63,000

Expenditures

FY 2024 Operating Budget



Program Fees - School of Media	250710	\$22,000
Music	250801	\$2,028,844
CUSA Bands	250802	\$190,907
Music Dept. Concert and Performance	250804	\$20,000
Pre-College Strings Program	250806	\$80,000
Course Fees - Music	250807	\$13,000
Program Fees - Music	250808	\$17,000
Sociology & Criminology	251001	\$1,353,008
Theatre & Dance	251101	\$1,082,177
Play Production	251103	\$40,000
Opera - Musical	251104	\$18,000
Course Fees - Theatre & Dance	251107	\$10,000
Summer Dance Intensive	251108	\$10,000
Political Science	251201	\$1,227,679
Folk Studies & Anthropology	251301	\$441,790
KY Archaeological Survey (KAS)	251305	\$100,000
Center for Local Governments	263201	\$2,000
Total Potter College of Arts & Letters		\$23,815,648

Ogden College of Science and Engineering	Index	FY24 Budget
School-Engineering & Apl. Sciences	260011	\$4,611,355
Course Fees - Seas	260012	\$163,000
Engineering Program Fees	260013	\$140,000
Dean Ogden College	260101	\$1,166,635
F&A - Ogden College	260102	\$229,700
Ogden College Graduate Assistants	260103	\$592,339
OCSE Faculty Development	260105	\$4,327
SKyTeach	260110	\$166,331
Ogden College Part-Time Faculty	260112	\$148,846
Kentucky Mesonet	260120	\$1,750,000
OCSE - Summer School	260131	\$531,065
OCSE - Winter Term	260142	\$169,861
OCSE - On Demand	260145	\$216,609
OCSE - Dual Credit	260146	\$82,129
Agriculture & Food Science	260201	\$1,467,225
Leaf Composting-Scholarships	260202	\$12,000
Agricultural Exposition Center	260205	\$175,000
WKU Farm Market	260208	\$41,000
Farm	260209	\$1,080,772

Expenditures

FY 2024 Operating Budget



Farm Maintenance	260211	\$208,888
Ag. Student Events	260217	\$10,100
Course Fees - Agriculture	260218	\$15,000
Course Fees - Horticulture	260219	\$25,000
Psychological Sciences	260301	\$1,939,828
Psychological Sciences - Course Fee	260303	\$2,800
Biology	260401	\$2,581,076
Course Fees - Biology	260405	\$72,000
So. KY Center for Adv Microscopy	260406	\$1,000
Chemistry	260501	\$1,675,374
Course Fee - Chemistry	260508	\$65,000
AMI - Professional Services	260518	\$10,500
Earth, Environmental, & Atmos. Sci.	260601	\$1,961,535
Geographic Info Systems Licensing	260603	\$14,000
Course Fees-Earth, Enviro. & Atmos.	260608	\$45,000
AMS - Academic Excellence Projects	260805	\$1,979
Mathematics	260901	\$3,033,306
Physics & Astronomy	261101	\$1,767,013
Course Fees - Physics	261107	\$19,000
Civil Engineering Services	261412	\$15,000
Applied Research & Technology - POD	262101	\$460,340
ARTP Shop - Professional Services	262109	\$2,000
HydroAnalytical Lab	262201	\$165,000
CHNGES - REVENUE	262205	\$15,000
Advanced Materials Institute - POD	262502	\$71,434
Crawford Hydrology Lab	262701	\$125,000
Applied Physics Institute - POD	263001	\$69,575
Applied Physics Inst - Prof Svc POD	263003	\$2,000
Thermal Analysis Lab	390157	\$70,000

Total Ogden College of Science and Engineering		\$27,191,940
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College of Health and Human Services	Index	FY24 Budget
Applied Human Sciences	240301	\$1,669,369
Hospitality Management Program	240302	\$4,000
Course Fees - Applied Human Sci.	240309	\$15,100
School of Kinesiology, Rec. & Sport	240401	\$2,032,502
Course Fees - KRS	240406	\$12,800
CPR	265052	\$177,000
Dean CHHS	265101	\$4,864,177

Expenditures

FY 2024 Operating Budget



F&A - CHHS	265103	\$87,200
CHHS - Summer School	265131	\$1,250,559
CHHS - Winter Term	265142	\$142,847
CHHS - On Demand	265145	\$6,489
CHHS - Dual Credit	265146	\$8,745
Public Health	265201	\$1,905,442
COurse Fees - Public Health	265206	\$7,000
School of Nursing and Allied Health	265301	\$4,014,065
Doctor of Nursing Practice	265305	\$447,169
Course Fees - SONAH	265307	\$130,000
Program Fees - SON	265308	\$300,000
Social Work	265401	\$1,694,252
SONAH - DH Clinic	265403	\$32,000
Program Fees - Dental Hygiene	265410	\$56,000
Communication Sciences & Disorders	265601	\$1,559,085
Course Fees - CSD	265606	\$50,000
CSD Speech Clinic	265607	\$25,000
Doctor of Physical Therapy	265901	\$1,449,852
Program Fees - DPT	265902	\$81,600
Total College of Health and Human Services		\$22,022,254
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Total Academic Affairs with Colleges		\$203,272,027

Expenditures

FY 2024 Operating Budget



Athletics	Index	FY24 Budget
Director of Athletics	370101	\$2,211,336
Athletics Student Athl. Development	370106	\$50,000
Men's Football	370201	\$7,181,342
Men's Basketball	370202	\$2,584,901
Men's Baseball	370203	\$1,238,368
Men's Track & Field	370204	\$490,254
Men's Golf	370206	\$277,242
Football Equipment	370209	\$250,000
Women's Basketball	370301	\$1,552,366
Women's Golf	370302	\$305,093
Women's Tennis	370303	\$357,529
Women's Track & Field	370304	\$492,274
Women's Volleyball	370305	\$940,986
Women's Softball	370307	\$816,018
Women's Soccer	370308	\$823,385
Athletic Facilities	370401	\$1,103,972
Athletic Marketing	370402	\$409,387
Cheerleader/Topperettes	370404	\$125,615
Strength & Conditioning	370405	\$306,360
Athletic Trainer	370407	\$1,283,625
Ticket Manager	370408	\$298,703
Athletic Media Relations	370409	\$387,764
CUSA Football Championship	370410	\$5,000
Women's Basketball Championship	370411	\$35,000
Track Team Championship	370413	\$10,000
Men's Basketball Championship Trave	370414	\$35,000
Softball Championship	370415	\$10,000
Athletic Concessions	370417	\$3,456
Women's Soccer Championship	370418	\$10,000
Volleyball Championship	370419	\$10,000
Baseball Championship Travel	370420	\$10,000
Women's Golf Championship	370421	\$5,000
Men's Golf Championship	370422	\$5,000
Women's Tennis Championship	370425	\$5,000
Athletics - Game Guarantees	370701	\$399,650
Total Athletics		\$24,029,626

Expenditures

FY 2024 Operating Budget



Enrollment	Index	FY24 Budget
Advising & Career Development Ctr	210103	\$2,248,562
Student Athlete Success Center	210123	\$324,852
Student Financial Assistance	210201	\$1,786,172
Admissions Office	210401	\$2,257,431
Topper Orientation Program	210402	\$234,659
Educational Enhancement Programs	210501	\$113,074
F&A - TRIO/EEP	210502	\$88,400
Total Enrollment		\$7,053,150

Student Experience	Index	FY24 Budget
Chief Diversity Officer	201411	\$10,381
Parent & Family Weekend	210113	\$87,000
Student Accessibility Resource Cntr	300208	\$393,965
VP Enrollment & Student Experience	310011	\$503,951
Parent and Family Programs	310012	\$10,000
Dean of Students	310021	\$220,479
Student Government Association	310102	\$113,381
Student Activity, Org & Leadership	310103	\$234,932
Campus Activity Board	310104	\$141,304
Counseling Center	310105	\$690,960
Greek Activities	310111	\$10,000
Student Conduct	310112	\$159,922
Camp Big Red	310201	\$69,000
Intramural Sports Complex	310202	\$3,600
Campus Recreation and Wellness	310203	\$1,193,655
Pro-Shop/Outdoor Rental	310204	\$26,000
Preston Center Special Events	310207	\$39,400
Challenge Course	310209	\$7,700
Preston Fitness Center Equipment	310210	\$78,985
Intercultural & Student Engagement	310302	\$318,974
Ky Equal Opportunity	310304	\$3,250
Sustainability	320216	\$62,062
Total Student Experience		\$4,378,902

Enrollment and Student Experience - Auxiliary	Index	FY24 Budget
University Centers	310107	\$443,186
Undistributed Centers	310108	\$737,694

Expenditures

FY 2024 Operating Budget



University Center - DSU Renov. Debt	310114	\$2,416,000
Student Leadership	310116	\$37,917
Undistributed Housing Expense	310504	\$6,235,409
Housing & Residence Life	310505	\$4,054,961
Food Services - DSU Renov. Debt	320104	\$68,000
Undistributed Food Services Expense	320404	\$728,703
ID Center	320406	\$63,000
Food Service - Improv/Equip Replace	320409	\$463,500
Food Service - Capital Renewal	320411	\$197,000
Total Enrollment and Student Experience - Auxiliary		\$15,445,370

Total Enrollment and Student Experience		\$26,877,422
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Strategy, Operations & Finance Office	Index	FY24 Budget
Staff Senate	100600	\$3,668
Strategy, Operations & Finance Office	101011	\$724,928
Total Strategy, Operations & Finance		\$728,596

Strategy, Operations & Finance - Auxiliary	Index	FY24 Budget
Student Television Services	290208	\$209,630
Printing Services	320102	(\$1,066)
WKU Print Center	320106	\$7,500
Food & Beverage Vending	320405	\$125,566
Total Strategy, Operations & Finance - Auxiliary		\$341,630

Human Resources	Index	FY24 Budget
Human Resources	300204	\$719,177
Total Human Resources		\$719,177

WKU Police	Index	FY24 Budget
Police	300202	\$2,974,377
Access Control	300213	\$399,180
Total Police		\$3,373,556

Budget, Finance and Analytics	Index	FY24 Budget
Office of Asst. VP - Bdgt, Fin & An	101601	\$409,267
Budget	102001	\$221,847
Office of the Controller/Treasurer	103101	\$850,291

Expenditures

FY 2024 Operating Budget



Accounting & Financial Reporting	103112	\$702,362
Student Billing & Account Services	104101	\$722,269
Total Budget, Finance and Analytics		\$2,906,036

Business Services	Index	FY24 Budget
Business Services	101021	\$52,807
Procurement Services	103103	\$914,397
Parking Services	300205	\$1,750,000
Transit Services	320211	\$1,162,697
Alumni Square Garage	320215	\$141,000
Postal Services	320402	\$349,879
Total Business Services		\$4,370,779

WKU Innovation Campus	Index	FY24 Budget
Center for R&D	105001	\$968,000
F&A - Intellectual Property	200507	\$30,680
Center for R&D Operations	320212	\$282,131
Total WKU Innovation Campus		\$1,280,811

Facilities	Index	FY24 Budget
Physical Plant Facilities	101106	\$1,445,191
Environment, Health & Safety	300203	\$829,928
Chief Facilities Officer	320108	\$244,020
Facilities Management	320201	\$7,444,626
Facilities Fiscal Services	320202	\$410,233
Building Services	320203	\$532,274
Maintenance Services	320204	\$3,629,757
Utilities	320205	\$7,169,843
Campus Services	320206	\$479,414
Stockroom Services	320207	\$90,480
Plant Operations	320208	\$2,665,957
DFM Fleet Services	320210	\$229,180
Waste Management	320214	\$285,617
Planning, Design & Construction	320302	\$459,349
Total Facilities		\$25,915,868

Information Technology Services	Index	FY24 Budget
Campus Communication & Security	101115	\$114,826
Assist. VP for Info Tech Serv	290101	\$385,495

Expenditures

FY 2024 Operating Budget



ITS - Capital Projects	290105	\$137,115
Tech Support Serv - IT Service Desk	290107	\$1,092,832
Security & Identity Management	290109	\$317,003
TopperTech Part Purchases	290112	\$10,000
Tech Support Serv-Endpoint Services	290301	\$1,534,855
Infrastructure & Ops - Network	290302	\$982,780
Infrastructure & Ops-Communications	290304	(\$208,859)
Infrastructure & Ops - Cabling	290306	\$234,155
Infrastructure & Ops - PhySecTech	290309	\$244,152
Infrastructure & Ops - AVS	290312	\$1,190,440
Tech Support Serv - Acad Field Serv	290403	\$379,120
ITS-Reoccurring Soft/Hard Maint.	290406	\$1,777,726
Tech Support Serv - Elect Soft Dist	290407	\$1,400
Infrastructure & Ops - Systems	290501	\$797,531
Application & Prgm Services	290504	\$2,273,160
Total Information Technology Services		\$11,263,730

Total Strategy, Operations and Finance		\$50,900,183
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Philanthropy and Alumni Engagement	Index	FY24 Budget
VP Philanthropy & Alumni Engagement	350011	\$502,707
Philanthropy	350103	\$1,259,546
Alumni Engagement	350104	\$576,540
Annual Fund	350105	\$242,623
Strategic Operations	350110	\$627,630
Donor Engagement & Communications	380207	\$795,230
Total Philanthropy and Alumni Engagement		\$4,004,277

President	Index	FY24 Budget
Board of Regents	100200	\$184,327
President's Office	100300	\$718,361
President's Home	100400	\$15,523
Office of General Counsel	360101	\$519,295
Internal Audit	360201	\$298,785
Total President		\$1,736,292

Communications & Marketing	Index	FY24 Budget
Faculty House	200026	\$1,010
Communication/Broadcasting ETV Lab	290201	\$51,150

Expenditures

FY 2024 Operating Budget



Public Radio Services	290203	\$752,846
FM Radio Network	290204	\$40,000
Educational Television Services	290205	\$663,436
ETV Proposed Programming	290207	\$5,000
WWHR Student Radio Station	290212	\$45,000
Communications & Marketing	380101	\$1,303,251
Student Spirit Groups	380201	\$81,000
Campus and Community Events	380202	\$235,000
Campus & Comm. Events-Institutional	380203	\$517,010
Arena Management	380208	\$30,000
Total Communications & Marketing		\$3,724,704

University-Wide	Index	FY24 Budget
Instruction Contingency	101101	\$2,550,000
University Wide Budget Adjustment Strategies	101103	(\$5,427,207)
General Institutional Expenses	101104	\$3,601,436
Institutional Acquisitions & Leases	101105	\$1,569,612
Strategic Investment Fund	101124	\$2,685,000
Mandated Tuition Waivers	102002	\$4,450,000
Staff Benefits-Undistributed	103109	\$4,360,408
Principal & Interest Agency Bonds	103121	\$10,571,000
DSU Renovation Bond Payment	103123	\$861,000
Diddle Arena/Parking Debt	370416	\$2,741,000
Scholarships - Institutional	210202	\$47,437,220
Total University-Wide		\$75,399,469

Total Expenditures		\$389,944,000
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Unit Narratives

Gordon Ford College of Business



Mission Statement

The mission of the Gordon Ford College of Business is to actively support and engage students, faculty, staff, and community in academic and lifelong professional development, providing the foundation needed to lead in today's diverse business environments.

Organizational and Program Information

The Gordon Ford College of Business is committed to academic excellence and student success. The College is comprised of six academic departments: Accounting, Economics, Finance, Information Systems, Management, and Marketing.

All programs in the Gordon Ford College of Business have been accredited by AACSB International, The Association to Advance Collegiate Schools of Business, since 1982. The Gordon Ford College of Business is one of only 189 institutions worldwide holding dual AACSB accreditation in both business and accounting programs.

In fulfilling the College and University missions, the faculty of GFCB strive to create market-ready graduates through innovative learning experiences, using an applied, flexible, and adaptive curriculum. The faculty demonstrates competency through continuous intellectual activity in discipline-based, applied, or instructional research. The currency and relevancy of research and pedagogical activity are supported by active faculty participation with professional associations and projects and other business, industry, and government initiatives.

The Gordon Ford College of Business offers eight undergraduate programs, eight minors, and four undergraduate certificates. In addition, GFCB offers three graduate degree programs and four graduate certificates. The Gordon Ford College of Business has a centralized Student Success Center which includes Undergraduate Advising and Tutoring, an Internship Coordinator, PEAK Program, Clothes Closet, and Professional Development initiatives.

The Gordon Ford College of Business also houses a Graduate Program & Outreach Office and five active centers (Center for Applied Data Analytics, Center for Applied Economics, Center for the Study of Economics and Institutions, Center for Financial Success, and Center for Professional Selling).

Goals and Anticipated Program Activities

To achieve our strategic intent and realize our vision, the Gordon Ford College of Business is committed to the following strategic objectives:

- Recruit and retain well-prepared students and highly-qualified faculty and staff.
- Offer high-quality applied business programs that create market-ready graduates through an innovative, flexible, and adaptive curriculum.
- Produce graduates who are prepared for an ever-changing industry environment.
- Build and nurture a culture of student success, engagement, and professionalism among students, faculty, and staff.
- Develop, broaden, and strengthen significant relationships with all internal and external stakeholders, focusing on alumni, business, and governmental organizations.
- Create and promote a more diverse and culturally competent college.

College of Education & Behavioral Sciences



Mission Statement

The mission of the College of Education and Behavioral Sciences (CEBS) is to empower individuals to lead and serve through academic and inquiry-based experiences representative of the educational, behavioral, and leadership needs of our diverse and global society. We intend for graduates of our programs to be highly sought-after community leaders in education and behavioral science professions.

Organizational and Program Information

Since its inception as the Western Kentucky State Normal School and Teachers College in 1922, the College of Education and Behavioral Sciences has prepared highly qualified educators and other professionals to serve the community, the region, the commonwealth, and beyond. CEBS is nationally recognized for its clinical preparation programs in education and behavioral sciences. We prepare professionals in Educator Preparation, Psychology, Counseling and Student Affairs, Educational Administration, Organizational Leadership, and Military Science and Leadership. We engage students in a variety of applied learning opportunities including experiences in classrooms, research laboratories, clinics, our local community, and across the globe. We maintain multiple institutional-level as well as specialized program accreditations including the Council for the Accreditation of Educator Preparation (CAEP), the Council for Accreditation of Counseling and Related Education Programs (CACREP), and the National Association of School Psychologists (NASP). Our faculty are highly productive scholars, maintaining active grant-based inquiry agendas supported by local, state, and federal grant agencies and foundations. Applied research is an important part of the College of Education and Behavioral Sciences. Students and faculty work together to conduct research on a wide variety of topics in laboratories, classrooms, and community settings.

The College of Education and Behavioral Sciences at WKU offers the lifespan of degrees ranging from associate's to doctoral credentials. Degree tracks and practice licensures are focused in Counseling

and Student Affairs, Educational Leadership, Organizational Leadership, Military Science, Psychology, Workforce Administration, and Educator Preparation.

CEBS also supports the WKU Office of Professional Educator Services, Military Student Support Services, WKU ROTC and National Guard units, Talley Family Counseling Center, WKU Literacy Clinic, WKU Center for Gifted Studies, and the WKU Psychology Clinic.

Goals and Anticipated Program Activities

CEBS is committed to advancing institutional strategic goals and objectives as outlined in WKU's Strategic Plan, Climbing to Greater Heights, as well as other initiatives and strategic priorities consistent with that plan:

- Recruit, retain, and graduate students dedicated to teaching, leading, and serving.
- Enhance the faculty and staff experience through the incorporation of current technologies: replacing outdated and paper-based work processes.
- Expand applied learning opportunities for students focusing on social engagement, social justice, and considerations expected of a diverse community.
- Broaden and strengthen faculty and community engagement in program-specific continuous program improvement practices and alumni needs.

Consistent with the Division of Academic Affairs, CEBS includes advancing academic quality, building student success, promoting research, and supporting the work of faculty and staff as the cornerstones of its strategic agenda. In addition, the College is responsive to other institutional imperatives, such as EPSB mandates and directives, which are reflective of the College's purpose in preparing next generation educators. The following list summarizes the Colleges priorities relative to institutional and divisional strategic priorities:

- Grow undergraduate enrollment.
- Develop a national model of enrollment in educator preparation.
- Increase student retention.
- Grow graduate enrollment.
- Increase enrollment of individuals from diverse backgrounds in undergraduate and graduate programs.
- Transform graduate educator preparation consistent with the needs of partnering K-12 school districts.
- Extend and expand applied student learning opportunities in partnership with community constituents.

Ogden College of Science & Engineering



Mission Statement

The mission of Ogden College of Science and Engineering (OCSE) is to empower individuals to become leaders through academic achievement, global connections, and engagement in research education, and service.

Organizational and Program Information

Whether a student is looking to apply to graduate school, medical school, or move straight into their career, the hands-on applied learning experience available in the Ogden College of Science and Engineering at Western Kentucky University helps prepare them for this journey. Our award-winning and devoted faculty and staff continually prove their personal and professional commitment to a student-centered applied research experience in a multitude of ways, including teaching, mentoring, and professional scholarship.

Students get involved in research laboratories, academic team projects, honors fraternities, international and study away programs, and student organizations housed within each of the college's academic units, helping them feel involved and at home on the hill. These opportunities enhance their academic experience and prepare them for their futures with a strong foundation and passion for lifelong learning.

Ogden College of Science and Engineering encompasses the applied and basic sciences, offering a broad range of degree programs through our nine academic units.

- Agriculture and Food Science
- Biology
- Chemistry
- Earth, Environmental and Atmospheric Sciences
- Mathematics
- Physics and Astronomy
- Psychological Science
- School of Engineering and Applied Sciences
- SkyTeach

The College offers over 30 undergraduate majors, 10 graduate programs and 10 certificates. In addition to the academic units the College also houses the Applied Research and Technology Program (ARTP) which is a multidisciplinary program consisting of 13 scientific and service-oriented Centers and Institutes providing significant shared resources enabling cutting-edge research and training.

Goals and Anticipated Program Activities

OCSE strategic goals are to:

- Recruit, support, and graduate a committed, diverse, and growing cadre of students.
- Offer a portfolio of contemporary and relevant academic programs and courses built on an engaged learning framework.
- Advance student-centered research and creative activities across the college.
- Establish and maintain strong interactions with the community to meet the needs of students and serve the region.
- Establish and maintain a physical, fiscal, and personnel infrastructure to execute the strategic plan.

Potter College of Arts & Letters



Mission Statement

The value of humanistic study has been central to the mission of WKU since the university first welcomed students in 1906. PCAL is dedicated to providing a positive learning environment that nurtures the growth of all students, by building upon a commitment to excellence in teaching, research, creative scholarship, and service in the fields of arts, humanities, and social sciences.

Since its creation in 1965, the college has continued to develop cutting-edge academic programs focusing on adaptable and transferable skills that prepare our graduates for meaningful careers and fulfilling lives. We are committed to diversity, equity, and inclusion in the classroom, in the curriculum, in the community, and our world.

Organizational and Program Information

The college prepares students to enter a wide range of careers and programs of advanced study through its 33 undergraduate majors leading to baccalaureate degrees, 37 minors and 11 undergraduate certificates. In conjunction with the Graduate School, it offers advanced programs that lead to 8 different graduate degrees and 4 graduate certificates. It also plays a significant role in WKU's Colonnade program, so that there are very few undergraduates at WKU who do not take multiple classes in PCAL.

Academic units in PCAL include the Departments of Art & Design, Communication, English, Folk Studies & Anthropology, History, Modern Languages, Music, Political Science, Sociology & Criminology, Theatre & Dance, and the School of Media.

Goals and Anticipated Program Activities

The following list summarizes the college's priorities:

- Produce graduates that will continue to enrich their communities throughout their lives.
- Provide a diverse and equitable college experience for all PCAL students.

-
- Create, synthesize, and disseminate knowledge through high-level scholarship and creative activity.
 - Facilitate high impact practices, including study abroad, immersive learning in different cultures, service learning, and collaborative learning and instructional opportunities.
 - Create a portfolio of academic and pre-professional offerings that align with student and employer demand, while preparing those students for a lifetime of learning and growth.
 - Work to help students articulate how their PCAL degree has prepared them for workforce success.
 - Schedule course offerings that maximize progression and completion while appealing to individual student interests.
 - Support and underwrite the Colonnade program.
 - Research and adopt effective strategies and technologies for distance learning.
 - Nurture a culture of service to the broader university, region, and world.
 - Manage fiscal resources effectively and creatively.
 - Continue to recruit, and retain students who will benefit most from, and bring the most to, the PCAL experience.
 - Change lives.

College of Health & Human Services



Mission Statement

We prepare health and human services professionals who will work to improve the quality of life in their communities and beyond.

Organizational and Program Information

The College of Health and Human Services (CHHS) was created in 2002 and is committed to excellence in teaching, research, and service. CHHS consists of the following seven academic units, including: Departments of Applied Human Sciences, Communication Sciences and Disorders, Physical Therapy, Public Health, Social Work, and Schools of Kinesiology, Recreation and Sport and Nursing and Allied Health. CHHS offers degrees at the associate, baccalaureate, masters, and professional doctoral levels.

Since CHHS prepares future leaders in health and human services careers, we are committed to empowering students to lead by example while on the Hill. To that end, we provide opportunities for our students to learn about, and engage in, self-care behaviors that will reduce stress and increase overall quality of life. If students practice these behaviors while in college, then they will be better prepared to do so when they enter the health and human services workforce.

CHHS prepares students for their professions by engaging them in applied learning opportunities in the community that apply the theories and concepts discussed in the classroom. These applied learning opportunities include clinical experiences, field work, and/or internships at one or more health and human services facilities, agencies and/or organizations. Furthermore, CHHS helps facilitate the research and creative activities of faculty, staff, and students, and the translation of this activity into enhancing economic vitality and quality of life in the region.

CHHS offers 16 undergraduate majors leading to baccalaureate degrees. Some majors offer concentrations, which provide additional options within these programs. Two associate degree programs, 12 undergraduate certificates, and 12 minors are also offered. At the graduate level, there are nine master's degree programs and 11 graduate certificates. In addition, two professional doctoral degrees, the Doctor of Nursing Practice and the Doctor of Physical Therapy are offered.

CHHS oversees the South-Central Area Health Education Center (AHEC), the Center for Applied Science in Health and Aging (CASHA), the Center for Environmental and Workplace Health (CEWH), and the LifeSkills Center for Child Welfare Education and Research (LCCWEAR). Centers or clinics reporting to a unit within CHHS include the Institute for Rural Health, the Cardiopulmonary Resuscitation (CPR) Training Center, the Training Resource Center, the Dental Hygiene Clinic, and the Communication Disorders Clinic.

Goals and Anticipated Program Activities

CHHS is committed to advancing the WKU strategic plan, *Climbing to Greater Heights*, by implementing the CHHS strategic plan, *Climbing Higher Together*. The following goals are outlined in the aforementioned strategic plan:

- Increase recruitment, retention, and graduation rates of a diverse body of CHHS students.
- Enhance the productivity of research and creative activity among CHHS faculty and graduate students.
- Promote excellence in applied, interprofessional, student-centered teaching.
- Foster diversity, equity, and inclusion among CHHS students, faculty and staff.
- Enhance local, regional, and global community-engaged experiences for faculty, staff, and students.
- Establish policies and develop strategies to increase efficiencies, maximize resources, maintain facilities, and support the CHHS mission and vision.
- Increase alumni engagement through philanthropy, service, and social media.

Provost & Academic Support Units



Mission Statement

Under the Provost's leadership, the Academic Support Units promote and support the students, faculty, and staff within the Division of Academic Affairs and work collaboratively with all WKU divisions to ensure student success.

Organizational and Program Information

The Division of Academic Affairs has primary responsibility for providing positive learning environments for all students, built upon a commitment to excellence in teaching, research, and service. The role of the Academic Support Units involves sustaining strong support for existing undergraduate and graduate programs offered throughout the University and maintaining educational records for students. They facilitate the research and creative activities of faculty, staff, and students, and the translation of this activity into enhancing economic vitality and quality of life in the region while advancing WKU's commitment to being a student-centered applied research University.

Through the establishment of budgetary priorities, driven by strategic needs, the Academic Support Units are committed to helping attract and retain exceptional students, faculty and staff, as well as increasing the diversity and international profile of the campus. They assist with the Division's mission of utilizing faculty and staff expertise to provide engaged learning and professional development opportunities for students, while addressing social and economic problems through applied research and service to the state, the region, the nation, and the world. As such, they are dedicated to providing quality educational programs and services that prepare students for varied roles as responsible leaders and productive citizens in a global society.

Through close interaction between students and faculty, the Academic Support Units encourage the intellectual, social, and ethical growth of students. They help to prepare a diverse student population for meaningful careers in a multicultural and globally competitive environment while fostering in them a sense of civic responsibility, public service, and human understanding. They support and encourage



students and faculty to participate together in the process of research and creative activity which enhances and underpins all aspects of the educational mission of WKU. This includes providing grant opportunities to support a comprehensive research agenda, fostering the garnering of extramural funding from pertinent federal, state and local sources, and promoting the innovative work of faculty, staff, and students.

The University offers 100 undergraduate majors and 75 minors leading to baccalaureate degrees. Several professional and pre-professional curricula provide additional options within these degree programs. Six (6) associate degree programs and 30 certificates are also offered. The Graduate School offers majors that lead to 47 different master's degrees, the Specialist in Education degree, Rank I and II Teacher Certification programs, 39 graduate certificate programs, and four professional doctorates in Educational Leadership (Ed.D.), Nursing (DNP), Physical Therapy (DPT), and Psychology (Psy.D.).

The Academic Support Units reporting to the Provost include the University Libraries, the Mahurin Honors College, the Graduate School, and Global Learning & International Affairs. Other Academic Support Units include the Office of Research and Creative Activity; the Regional Campuses in Glasgow, Elizabethtown/Ft. Knox, and Owensboro; the Office of the Registrar; Student Publications; the Suzanne Vitale Clinical Education Complex; and Institutional Research. In addition, the Gatton Academy of Mathematics and Science in Kentucky and the Center for Innovative Teaching and Learning also report to the Provost.

Goals and Anticipated Program Activities

The Academic Support Units, working in concert with each College and other units of the University, are responsible for supporting the primary educational and research missions of the institution. They are committed to advancing institutional strategic goals and objectives, as well as other initiatives and strategic priorities consistent with that plan, including those promulgated by the Kentucky Council on Postsecondary Education (CPE) and the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC).

Advancing academic quality, building student success, promoting research and creative activity, and supporting the work of faculty, staff, and students are the cornerstones of the strategic agenda for the Academic Support Units. In addition, they are responsive to other institutional imperatives, such as CPE mandates and directives, which are reflective of WKU's purpose as a public institution. The following list summarizes some of the Provost's priorities for Academic Support Units relative to institutional strategic priorities:

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- Establish regional, national, and international conduits for attracting undergraduate and graduate students.
 - Work with the Associate Provost for Global Learning along with faculty and staff to continue to expand off-campus and on-campus educational opportunities.
 - Through the Colonnade Program and the student's degree program we will provide a quality education with common intellectual experiences and high-impact practices to develop strong career knowledge and skill sets for success.
 - Support and enhance the Colonnade Program, working to tailor learning outcomes to students' professional aspirations.
 - Review current teaching methodologies, integrate appropriate best practices, support requisite physical structures and technologies, provide ongoing training for faculty in pedagogy, and include multiple ways to evaluation instruction in tenure and promotion reviews.
 - Facilitate high impact practices, process-learning practices, and collaborative learning and instructional opportunities.
 - Schedule course offerings and course modalities to maximize student progression and completion.
 - Create a portfolio of academic offerings in multiple modalities that align with student and employer demand while meeting the strategic plan established by the University.
 - Bolster the stature and fiscal support of WKU's Graduate School, and strengthen its external reputation.
 - Include scholarly activities coupled with student mentorship in hiring, annual review, the tenure and promotion process, merit pay allocations, and faculty workload decisions.
 - Increase fiscal resources, expand physical space, and enhance virtual support for student and faculty scholarly activities.

Athletics



Mission Statement

The mission of Western Kentucky University Intercollegiate Athletics is to support the University's vision by providing a comprehensive, high-quality education for student-athletes and to serve the University community, alumni, and friends through success and distinction within an environment of uncompromising integrity. WKU Athletics seeks to be a source of pride for the citizens of the Commonwealth of Kentucky and to be recognized as a nationally prominent program by consistently winning C-USA championships and achieving frequent success in NCAA post-season competitions. It is also imperative that we compete with dignity, honor and respect in upholding and advancing WKU's rich history and tradition.

Organizational and Program Information

Intercollegiate athletics has long been an integral and visible aspect of Western Kentucky University life. Emphasis remains focused on the academic and personal development of the student-athletes as we prepare students to be productive, engaged leaders in a global society with the Institution's commitment to honor the highest standards of amateur competition. We must operate in a manner that embraces the guidelines and principles established by the NCAA and C-USA, which promote the principles of sportsmanship and ethical conduct. Fair and equitable opportunities will be a priority and will be provided for student-athletes and staff to participate in intercollegiate athletics at the Division I level regardless of gender and ethnicity. Our ultimate purpose is to provide a world-class academic and athletic experience for our student-athletes resulting in the vital personal development necessary for long-term success.

It is the objective of the WKU administration, the Board of Regents, and in particular, the Department of Athletics to continue to provide an intercollegiate athletics program that:

- Shows concern for the growth and development of the student-athlete in all areas of college life and stresses the importance of each athlete obtaining a degree.

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- Reflects WKU’s commitment to a strong, broad-based program for men and women in both revenue and non-revenue producing sports.
 - Encourages good sportsmanship and decency not only among its student-athletes, but throughout the WKU community.
 - Employs the highest caliber coaches and administrators who are committed to the integrity and excellence of the total athletic program.
 - Assumes a leadership role in intercollegiate athletics regionally and nationally.
 - Maintains control and integrity of fund-raising activities, such as control of access to athletic events both on and off-campus and by playing a central role in the management of televised athletic events and the income derived from such events.
 - Follows the established guidelines of the admissions policies and administrative policies when recruiting student-athletes.
 - Encourages the importance of character development by imparting the qualities of self-discipline, honesty, teamwork, endurance, and commitment.
 - Works with constituencies within WKU to maintain a policy of openness and to promote unity and flexibility, basing all final decisions on the premise, “What is best for WKU”.
 - Provides an intercollegiate athletic program that maintains a high level of competitive excellence in intercollegiate sports.

Goals and Anticipated Program Activities

- Exceed the required NCAA 930 Academic Progress Report Rate (APR) for each WKU sport.
- Maintain or exceed an overall 85% graduation rate for all student-athletes who have exhausted their eligibility.
- Maintain WKU’s academic standard as “TOPS” within the C-USA honor roll.
- Participate in post-season play in each of the C-USA core sports (football, men’s and women’s basketball, baseball, volleyball and softball) and participate as individual student-athletes or as a full WKU team in at least six of WKU’s other sports.
- Continue to improve athletic venues for student-athlete and fan enjoyment.
- Engage the external community in supporting WKU Athletics by asking them to purchase tickets and merchandise, volunteer or contribute with a donation.
- Provide the necessary resources for student-athletes to compete academically and athletically at the highest level.
- Operate with strong core values in order to meet optimal student-athlete welfare.
- Meet minimum average actual or paid attendance at WKU home football games as specified by NCAA membership standards.

Enrollment & Student Experience



Mission Statement

The Division of Enrollment and Student Experience is a community of learners who exemplify the guiding principles of the profession by creating environments where students:

- Learn about themselves and others;
- Experience meaningful connections; and
- Realize their peak potential.

Organizational and Program Information

Departments reporting directly to the Vice President include the following:

- Office of Sustainability
- The Chief Diversity Officers report to both the Provost and the Vice-President for Enrollment and Student Experience.
- Assistant Vice President for Enrollment Management
- Assistant Vice President for Student Life & Dean of Students
- Assistant Vice President for Student Success
- Assistant Vice President for Student Engagement & Executive Director of Housing & Dining
- Esports

The Assistant Vice President for Enrollment Management will oversee the Office of Admissions, Student Financial Assistance, and College and School Relations.

The Assistant Vice President for Student Life, Dean of Students provides leadership to the Counseling Center, Office of Student Conduct, Student Accessibility Resource Center, and the Intercultural Student Engagement Center and TRIO Programs.

The Assistant Vice President for Student Success oversees the Advising and Career Development Center, Adult Learners, the Transfer Center, and the Student-Athlete Success Center.

The Assistant Vice President for Student Engagement & Executive Director for Housing and Dining oversees the Department of Housing and Residence Life, the WKU Restaurant Group, along with Campus Recreation & Wellness, the ID Center, and Student Activities, Organizations and Leadership.

Goals and Anticipated Program Activities

To accomplish the mission and vision from initial contact through commencement, the Division of Enrollment and Student Experience has the following goals:

- Create and sustain partnerships for learning by demonstrating cross-functional collaborations among divisional staff; creating partnerships with faculty and staff across campus for the purpose of student growth and learning; and creating mutually beneficial collaborations with the community.
- Hold all students to high expectations for engagement and learning in and out of class, and on and off campus, by emphasizing intellectual growth, consistently communicating high expectations, and promoting the principles as stated in the WKU Creed.
- Implement a comprehensive system of safety nets and early warning systems by identifying students in need, determining current resources, developing new strategies where needed, and centralizing interventions.
- Teach new students what it takes to succeed by helping them “begin with the end in mind;” providing opportunities to engage with campus in the first weeks of the semester; and partnering with parents/family and others to provide support and education as they assist their student in making the academic, social, and personal transitions to college.
- Recognize, affirm, and celebrate the educational value of diversity by creating and promoting opportunities for dialogue, learning, and cultural competency; providing opportunities for personal reflection and self-evaluation in the areas of diversity and cultural competency; and establishing that the educational value of diversity is pervasive in all we do.
- Invest in people and programs that demonstrate contributions to student learning and success by assessing programs for the purpose of improvement and change; providing opportunities to develop quality staff; and demonstrating innovation and excellence in service and operations.
- Create environments for learning that provide open, purposeful, and caring learning environments; create physical space to inspire learning; and use digital technology to enhance learning.

Philanthropy & Alumni Engagement



Mission Statement

The Division of Philanthropy and Alumni Engagement supports the overall strategic mission of WKU by **creating opportunities to transform lives.**

Organizational and Program Information

As defined in Climbing to Greater Heights: the WKU Strategic Plan for 2018-2028, WKU is an economic engine for the region and the Commonwealth, and our reach extends across the globe through our alumni to our community and beyond.

The Division of Philanthropy & Alumni Engagement plays a vital role in supporting and advancing the University's commitment to our community and region by energizing and inspiring individuals, foundations and corporations to invest in the future of WKU and enable our climb to greater heights. In addition, division staff engage alumni as global ambassadors and cultivate relationships that last a lifetime.

Departments within Philanthropy & Alumni Engagement:

- Alumni Engagement
- Donor Engagement & Communications
- Philanthropy
- Strategic Operations & Appeals

Philanthropy & Alumni Engagement areas of focus:

- Organizational Efficiency – Reimagine our work to align with current business needs, strategically deploy limited human resources and continually evaluate alumni engagement programs within key market segments.
- Impactful Philanthropy – Build relationships with donors to grow our pipeline through personalized outreach, create specialized donor acknowledgements, and meet and exceed goals for gift receipts, President’s Circle membership and the WKU Opportunity Fund.
- Meaningful Alumni Engagement – Host outstanding stewardship and alumni events, create personalized engagement plans for volunteer leaders, activate the worldwide alumni network, share compelling stories and celebrate alumni achievements.
- Closer Collaborations – Work cross-functionally with the University and institutional foundation(s), support academic deans and programs, and establish partnerships to expand alumni engagement with diversity, equity and inclusion efforts across campus.

Goals and Anticipated Program Activities

Key Team Metrics	Goal
Opportunity Fund	\$100,000,000
Gift Receipts	\$22,000,000
Alumni Engagement Index	15%
President’s Circle Members	2,600
Annual Donor Retention	65%

Presidential



Mission Statement

The Bylaws of the Western Kentucky University Board of Regents provide that “the President is the chief executive and academic officer of the University and has direct charge of and is responsible to the Board for the operation of the University.” The President is held responsible by the Board of Regents for planning and administering all programs and budgets for WKU. Administrative and planning responsibility for budgetary units is delegated by the President to members of the President’s Cabinet and by members of the President’s Cabinet to the deans, directors, and department heads.

Organizational and Program Information

The President’s Office staff is responsible for the day-to-day operations and performance of tasks related to and in support of the Board of Regents and the President. The President’s division includes Board of Regents, President’s Office, Communications & Marketing, Public Broadcasting, the President’s Home, Government & Community Relations, and General Counsel.

The Office of the General Counsel (OGC) is responsible for all matters pertaining to the University’s legal affairs and provides advice and counsel to the Board of Regents, to the President, and to other officers and employees on all legal matters affecting the University.

The Office of Government and Community Relations serves as the University’s primary advocate for the public interests of WKU and higher education in Kentucky and seeks to build goodwill at all levels of government and among the communities in our service region. The office serves as WKU’s liaison to local, state, and federal governments, maintaining a presence in Frankfort, KY, in Washington, DC, and

throughout the University's service region, with a primary goal of achieving stable, predictable, and adequate funding.

The Division of Communications & Marketing serves the University community by providing honest, timely and useful information to all internal and external stakeholders. Communications & Marketing remains committed to building positive relationships on behalf of the University among the communities within its reach by providing to media, to the WKU. Community, and to the general public overarching University messaging that ensures a consistent and compelling institutional narrative.

WKU Public Broadcasting delivers public service broadcasting to the community, provides professional training to students, and creates and distributes media content that serves WKU, the citizens of the Commonwealth, and a national audience. This unit is responsible for the operation of WKU Public Radio, WKU-PBS, The Hilltopper Sports Satellite Network.

Goals and Anticipated Program Activities

Communications & Marketing will continue developing and deploying internally and externally focused messaging that demonstrates WKU's unparalleled approach to student-centered, applied learning with the goal of preserving and strengthening the WKU brand. Among the wide-ranging functions of the Division, staff in Communications & Marketing: partner with departments and units to create communication plans; manage paid advertising campaigns; develop and audit websites on the wku.edu domain; distribute content via traditional and social media channels to express WKU's brand pillars and promise; develop and execute crisis communication plans; plan and coordinate campus and community events; and prepare internal communications that advance WKU's strategic objectives.

Government & Community relations will continue advocating for the University in Frankfort, KY, in Washington, DC, and throughout the University's service region, with a primary goal of achieving stable, predictable, and adequate funding and strengthening the ties with the communities and constituencies served.

The Office of General Counsel will continue providing advice and counsel to university administration and the Board of Regents to advance WKU's legal interests.

WKU Public Radio serves a population of 1.3 million people, providing high-quality news and information services to more than 60% of Kentucky as well as southern Indiana and northern Tennessee. Through four stations, WKU Public Radio presents news, information, cultural and entertainment programs, with a particular focus on issues of importance and interest to our region. Also, through the Kentucky Public Radio Network, reach extends to an audience of nine million. WKU is the largest geographical affiliate of NPR in Kentucky.

WKU-PBS, WKU's public television station, broadcasts informative, educational, and culturally diverse television programs in a high quality, non-commercial broadcast format. WKU-PBS provides

multicasts and streaming to a population of over 500,000 citizens of Kentucky and Tennessee and is carried on cable systems throughout south-central Kentucky and northern Tennessee. Our music series, Lost River Sessions, currently reaches an audience of 143,000,000 people in 36 states. The latest documentary release, By Parties Unknown, will reach 246,000,000 people through national distribution in February of 2023.

Strategy, Operations and Finance



Mission Statement

The Division of Strategy, Operations and Finance (SOF) provides essential services in support of WKU's Strategic Plan, *Climbing to Greater Heights 2018-2028*, and the University's student-centered mission, statement of purpose, and core values. We strive for excellence in our daily operations and are committed to enhancing the experiences of those we serve and employ. Our SOF strategic goals are as follows:

- Develop a mission-centered culture among our workforces.
- Automate, streamline, and centralize processes for improved efficiency and performance.
- Create and maintain an innovative, efficient, safe, and environmentally friendly infrastructure.
- Enhance University and Community awareness of SOF services and capabilities.

Organizational and Program Information

The Division of Strategy, Operations and Finance plays a vital role in supporting and advancing the University's commitment to academic excellence, administrative efficiency, and enabling meaningful student engagement in a digital age. Departments reporting to the Executive Vice President include Budget, Finance and Analytics; Business Services; Chief Facilities Officer; Human Resources; Information Technology Services; the Innovation Campus; WKU Police; and Strategy, Performance & Accountability.

The Assistant Vice President for Budget, Finance and Analytics oversees the following departments: Budget and Financial Planning, Student Billing and Account Services, and University Controller/Treasurer.

The Assistant Vice President of Business Services oversees Inventory Control, Materials Management, Parking & Transportation Services, Postal Services (including Passport Services and Post

Office), Printing Services, Purchasing, Shipping & Receiving, Vending Services, the BN-WKU Store, and University Properties.

Departments reporting directly to the Chief Facilities Officer include Facilities Management; Planning, Design, and Construction; and Environmental, Health and Safety.

The Assistant Vice President of Human Resources is responsible for human resources, self-insured employee health plan, workers compensation, employee wellness programs, and personnel transactions.

The Assistant Vice President for Information Technology Services leads the following departments: Applications and Programming Services, Technical Support Services, and Infrastructure & Operations.

The Innovation Campus at WKU serves to facilitate corporate/private sector engagement with faculty, staff, and students; enhance tech-based economic development in the region; manage WKU intellectual property; and develop the Innovation Campus at WKU assets.

The WKU Police Department is a professional full-service agency operating 24 hours a day, 365 days a year. The Chief of Police also oversees Access Control.

The Associate Vice President for Strategy, Performance & Accountability plays a formative role in strategic planning, and the continued development, implementation, assessment, and accountability of initiatives and ongoing practices under the WKU Strategic Plan *Climbing to Greater Heights, 2018-2028*.

Goals and Anticipated Program Activities

- Update Banner records management system to assist with RAMP and continue decentralization with the use of the budget management tool *Axiom*.
- Implement new carry forward and reserve policies to incorporate RAMP.
- Development of a long-term forecasting model.
- Continued implementation of security best practices such as increased anti-phishing capabilities, elimination of legacy email protocols, and elimination of legacy operating systems.
- Continued enhancement of remote learning and work capabilities contributing to student success. Increased efficiencies through the implementation of new services and improved functional alignment within ITS and with our campus partners.
- Increased capability and resiliency of technology infrastructure including connectivity, systems, and storage in addition to strategic use of cloud services.
- Provide and maintain an integrated maintenance deferred/critical project list for the Capital Allocation Committee.
- Complete Service Level Agreements for each department under the Chief Facilities Officer.

University Wide



Organizational and Program Information

University-Wide reflects a conglomerate of expenditure accounts that primarily support WKU's Strategic Plan in its entirety rather than any individual vice-presidential area.

University-Wide includes funding for the following:

- Debt service obligations on Educational and General buildings.
- Merit and need-based institutional financial assistance.
- General institutional expenses including leases, insurance, and contracts for legal and accounting services.
- Contingencies (institutional, instructional and staff benefits) to fund planned campus-wide programs (e.g., faculty/staff and dependent child tuition waivers) and activities and nonrecurring expenditure needs that occur throughout the year.
- State mandated (legislative) tuition waivers and scholarships.
- Future funding commitments from carry forward funds.
- Strategic Investment Fund.

Capital Budget Summary

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.

Table 14: 2022-24 Authorized Projects (22 RS, HB 1)

Project Name	Estimated Cost	Status
Asset Preservation Pool	\$34,040,000 annually	In-Planning and Construction
Asset Preservation Pool – Agency Bonds	\$5,106,000	Authorization
Construct New Gordon Ford College of Business	\$74,400,000	In Design
Henry Hardin Cherry Hall Asset Preservation	\$30,000,000	In Design
Improve Softball and Soccer Complex	\$5,500,000	In Construction
Construct, Renovate and Improve Athletic Facilities Reauthorization	\$52,000,000	In Design

Table 15: 2020-22 Authorized Projects (HB 352)

Project Name	Estimated Cost	Status
Demolish Garrett Conference Center / Improve Site	\$5,800,000	In-Construction

Table 16: 2018-20 Authorized Projects (HB 200)

Project Name	Estimated Cost	Status
Capital Renewal Pool	\$10,000,000	As needed
Upgrade Underground Infrastructure	\$1,500,000	Construction

- **Demolish Garrett Conference Center/Improve Site**

– This project is under construction and is in the final Improve Site phase which will provide the university with new and exciting spaces for everyone. Improving both pedestrian and vehicular circulation. Providing improved barrier free and ADA pathways. This is a multi-year, multi phased project improving the site per the Hilltop Study approved in our 2021-2031 WKU Campus Master Plan. The budget established for this project is \$5,800,000. Our design team for this project is Cannon & Cannon Inc.



– 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. Potential Projects under review and planning

- **Asset Preservation Pool**

- Henry Hardin Cherry Hall and other E&G Facilities
- Steam Line Replace/Repairs
- Roofing Projects
- High Voltage Upgrade
- Generator Replacements
- HVAC Systems

- **Capital Renewal Pool** – This project is a multi-phased, multi-year pool listing including exterior windows, boiler repairs, HVAC, roofing, pedestrian paving, roadways, life/safety/controls, and elevators. Other infrastructure and major maintenance over \$1,000,000 as needed.

- **Upgrade Underground Infrastructure** – This project continues the multi-year, multi-phased replacement of the existing 5kv underground electrical distribution infrastructure; replacement of campus underground steam lines; and replacement of underground domestic water, sanitary sewer and storm lines.

Total Capital Budget: \$218,346,000

Authorized Projects

The following includes projects authorized, including past authorizations, but not scheduled for FY 2022-24 until funds are identified:

- Renovate Academic Complex
- Renovate Potter College Arts & Letters Facilities
- Renovate and Modernize Cherry Hall
- Renovate and Expand Innovation Campus (CRD)
- Renovate Raymond Cravens Library
- Renovate Kentucky Building
- Renovate Jones Jagers Hall
- Renovate Ogden College Science Facilities
- Repair/Replace Roof Ctr Research & Development
- 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
- Repair/Replace Roof on Diddle Arena
- Renovate South Campus
- Guaranteed Energy Savings Performance Contracts
- Upgrade IT Infrastructure
- Renovate Central Heat Plant
- Renovate Jones Jagers 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
- Renovate/Expand Cliff Todd Center

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- Enhance Avenue of Champions streetscaping
 - Renovate Colonnade
 - Construct One Stop Student Services
 - Renovate Glasgow Campus
 - Renovate Jody Richards Hall
 - Renovate and improve DSU
 - Construct Equine Facility at Farm