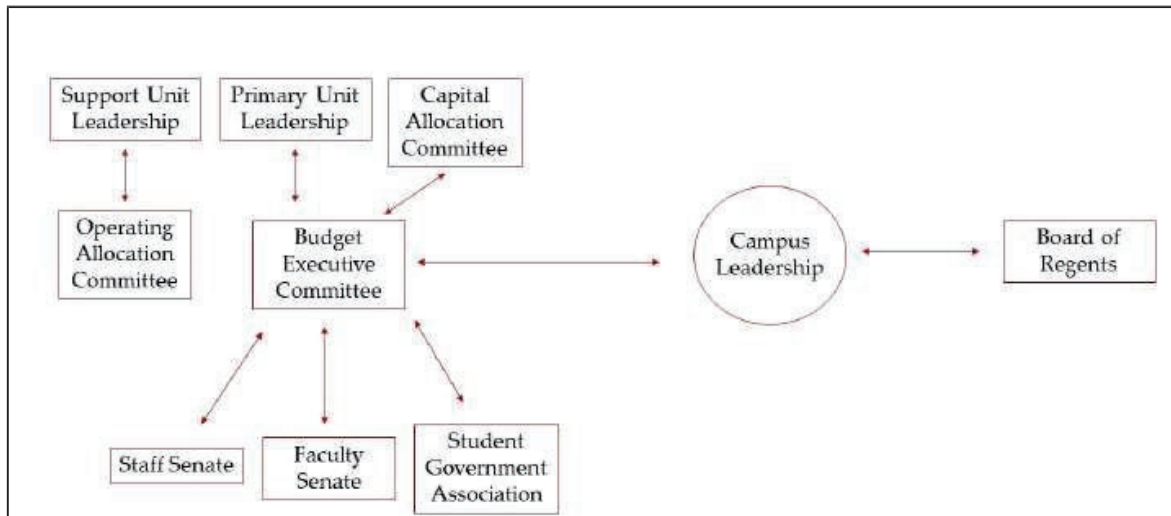


Resource, Allocation, Management & Planning (RAMP)

Rather than a historical, incremental budgeting approach, WKU has implemented an all funds approach in which revenues are allocated to Primary Units (i.e. Gordon Ford College of Business, Potter College of Arts & Letters, etc.), while central support unit costs (such as facilities operations, information technology, central administration, etc.) are allocated using established metrics. This process creates a more transparent and collaborative environment for budget development guided by ongoing discussions between Primary Units, Central Support Units, the Budget Governance groups, and campus leadership.



Budget Governance Committee Membership Listings

Budget Executive Committee (BEC)

Co-Chairs: Provost Cheryl Stevens;
Executive Vice President Susan Howarth

- Kirk Atkinson - Faculty Senate Representative
- Tania Basta, Dean - College of Health & Human Services
- Brian Dinning - Staff Representative
- Holli Drummond - Faculty Representative
- Mike Loftis** - Chair, Staff Senate
- Ethan Logan - VP, Enrollment & Student Experience
- Corinne Murphy - Dean, College of Education & Behavioral Sciences
- Abbey Norvell - Student Government Association Representative
- Julie Shadoan** - Chair, Faculty Senate
- Ladonna Hunton* - Associate VP for Academic Budget & Administration

*Denotes non-voting member

**Denotes Ex Officio appointment (with voting privileges)

Due to retirements and personnel changes, this committee will have several new appointments for FY2021-22

Operating Allocation Committee

Co-Chairs: Belinda Higginbotham - Bursar;
Kristi Smith – Int. Chief Financial Officer

- Brian Campbell - Staff Senate Representative
- Guy Jordan** - Chair, Faculty Senate Budget Committee
- Ranjit Koodali - Assoc. Provost for Research & Graduate Education
- Eric Reed** - Chair, History
- Chris Shook - Dean, Gordon Ford College of Business
- Todd Stewart - Director of Athletics

- John Sunnygard - Assoc. Provost for Global & International Affairs
- Amanda Trabue - VP for Philanthropy & Alumni Engagement
- Robert Unseld - Staff Representative
- Bruce Schulte* - Associate VP for Strategy, Perf. & Accountability
- Jeppie Sumpter* - Int. Assist. VP, Information Technology

*Denotes non-voting member

**Denotes Ex Officio appointment (with voting privileges)

Capital Allocation Committee

Chair: Bryan Russell - Chief Facilities Officer

- Greg Arbuckle*** - Dean, Ogden College of Science & Engineering
- Craig Biggs* - Associate Athletic Director
- Ken Branch* - Director of Facilities Management
- Mark Ciampa** - Faculty Representative
- Susann E. deVries - Dean, University Libraries
- Amy Fugate* - Director of Accounting & Financial Reporting

- Larry Snyder - Dean, Potter College of Arts & Letters
- Jessica Steenbergen* - Scheduling Applications Coordinator
- Doug Tate - Staff Senate Representative
- Jennifer Tougas - Interim Assistant VP for Business Services
- Travis Wilson** - Chair, Applied Human Sciences

*Denotes non-voting member

**Denotes Ex Officio appointment (with voting privileges)

***Denotes 1 yr. membership

The WKU FY22 Budget is WKU's financial plan for the fiscal year beginning July 1, 2021 and ending June 30, 2022 including both the Operating Budget and Capital Budget. Components include:

- Narratives for each Primary Unit and Division summarizing Strategic Plan priorities
- Revenue Summary
- Expenditure Summary by Organizational Area (Unrestricted, Auxiliary Enterprises and Restricted) and Program Classification Structure (PCS)
- Expenditure Detail by Unit (not included in the Summary Budget)
- Capital Budget

The FY22 Operating Budget includes Education & General (E&G) and Auxiliary Enterprises revenues and expenditures. E&G revenue consists of unrestricted revenue (primarily state appropriation and tuition and fees), and restricted revenue (e.g. federal and state funds for student financial aid and for grants and/or contracts). Restricted funds are a separately identified resource which donors or agencies have placed limitations on how the funds may be used. 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.

Due to the uncertainty of Covid-19 and the impact of an unknown modality and campus life activity, the FY21 budget contained several one-time contingencies in both the revenue and expenditure sections of the budget. Therefore, the development of the FY22 Operating Budget was based on a comparison year of FY20, which reflected a normal fiscal year.

The FY22 Capital Budget provides a listing of major capital and leases/purchase projects, funding sources, and the current state of these projects. Funding for each project is authorized by the Kentucky General Assembly, typically for each biennium.

Operating Budget Summary

The FY22 Operating Budget, and the dollar and percentage changes, in comparison to the original board-approved 2019-20 budget, are as follows:

	FY19-20 Budget	FY21-22 Budget	Dollar Change	Percent Change
Total E&G	\$364,353,000	\$359,383,525	(\$4,969,475)	(1%)
Unrestricted E&G	\$302,906,000	\$301,715,525	(\$1,190,475)	(0%)
Restricted E&G	\$61,447,000	\$57,668,000	(\$3,779,000)	(6%)
Total Auxiliary Enterprises	\$23,409,000	\$16,293,845	(\$7,115,155)	(43%)
Total Budget	\$387,762,000	\$375,677,370	(\$12,084,630)	(3%)