

Revenue Summary

2021 Operating Budget



	Account Number	Budget 2019-20	Projected 2020-21
EDUCATIONAL AND GENERAL			
Tuition and Fees			
Registration Fees			
Fall	010100-51110	75,536,000	70,858,786
Spring	010100-51111	67,985,000	62,965,506
Gordon Ford College of Business			18,325,872
College of Ed. & Behavioral Sciences			14,716,094
Ogden College of Science & Engineering			35,734,198
Potter College of Arts & Letters			38,939,270
College of Health & Human Services			26,108,858
Subtotal By Primary Unit			133,824,292
DELO Distribution	010100-51156	1,458,000	1,458,000
Summer	010120-51112	10,150,000	9,238,000
Doctorate, Educational Leadership	010120-51132	583,000	583,000
WKU Pathways	010120-51161	330,000	140,000
International Tuition Surcharge	210404-51141	300,000	131,000
Workforce Administration	240112-51195	70,000	300,000
Doctorate, Psychological Sciences	240506-51172	230,000	230,000
Doctorate, Nursing	265305-51170	962,000	896,000
Doctorate, Physical Therapy	265901-51171	2,511,000	2,264,000
Subtotal		160,115,000	149,064,292
DELO Registration Fees			
Winter	010150-51119	2,137,000	1,705,000
Fall - DLE	010150-51113	1,296,000	0
Spring - DLE	010150-51114	1,163,000	0
Summer - DLE	010150-51115	1,346,000	1,264,000
Winter - DLE	010150-51128	374,000	286,000
DELO - Contract Fall	010150-51124	2,320,000	878,408
DELO - Contract Spring	010150-51125	2,320,000	1,093,278
DELO - Contract Summer	010150-51126	962,000	675,784
DELO - Contract Winter	010150-51127	68,000	211,530
Professional MBA	010150-51133	218,000	60,000
DELO Distribution	010150-51156	(1,458,000)	(1,458,000)
WKU on Demand	010150-51157	2,153,000	2,559,000
Dual Credit High School	010150-51160	1,061,000	930,000
Subtotal		13,960,000	8,205,000
Total Tuition		174,075,000	157,269,292

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Mandatory Student Fees			
Parking Structure Fee	103121-52121	727,000	690,650
Student Athletic Fee	370101-52101	5,295,000	5,030,250
Late Registration Fee			
Late Registration Fee	010100-52903	30,000	30,000
Schedule Change Fee			
Schedule Change Fee	010100-52906	190,000	190,000
Graduation Fee			
Graduation Fee	010120-52505	200,000	188,000
DELO Full-Time Online Course Fee			
DELO Full-Time Online Course Fee		4,170,000	0
Course-Specific Fees			
Course-Specific Fees		1,163,000	1,143,000
College-Specific Fees			
College-Specific Fees		749,000	739,000
Program Fees			
Program Fees		714,000	689,000
Total Tuition and Fees		187,313,000	165,969,192
Governmental Appropriations, State			
Regular Appropriation	040100-53210	63,846,500	66,861,100
Regular Appropriation - Anticipated Reduction	040100-53215	0	(7,259,620)
Regular Appropriation - Gatton Academy	040100-53213	4,747,700	4,985,100
Regular Appropriation - Kentucky Mesonet	040100-53214	750,000	750,000
Performance Fund	040100-53212	4,379,100	757,900
Total Governmental Appropriations, State		73,723,300	66,094,480
Governmental Grants and Contracts, Federal			
Training Programs, Research Projects and Similar Activities	500011-54110	10,000,000	7,330,000
Student Financial Aid			
College Work Study	501102-54820	740,000	740,000
Teach Grant	501182-54860	20,000	20,000
Pell Grant	501240-54810	23,000,000	22,857,000
Supplemental Educational Opportunity Grants	501260-54830	470,000	446,000
Total Governmental Grants and Contracts, Federal		34,230,000	31,393,000
Governmental Grants and Contracts, State			
Training Programs, Research Projects and Similar Activities	500011-54210	2,000,000	2,000,000
KEES Program	502101-54920	12,575,000	12,323,000
Teacher Scholarship Program	502102-54930	50,000	45,000
Early Childhood Development Scholarship	502103-54940	10,000	10,000
College Access Program	502104-54910	6,500,000	6,500,000
KHEAA Work Ready	502106-54960	12,000	12,000
Total Governmental Grants and Contracts, State		21,147,000	20,890,000
Governmental Grants and Contracts, Local			
Training Programs, Research Projects and Similar Activities	500011-54310	70,000	70,000
Total Governmental Grants and Contracts, Local		70,000	70,000
Private Gifts, Grants and Contracts			
Nongovernmental Organizations and Individuals	500011-55110	6,000,000	6,000,000
Total Private Gifts, Grants and Contracts		6,000,000	6,000,000

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Facilities and Administrative Cost Recovery			
Federal Government			
Administrative Cost Allowance			
Perkins Reimbursable	104101-56215	60,000	60,000
Federal Work Study	210201-56210	70,000	80,000
SEOG	210201-56211	20,000	20,000
Perkins Loan	210201-56212	5,000	0
Veterans Administration	210201-56213	10,000	10,000
Pell Grants	210201-56214	31,000	25,000
Subtotal Federal		196,000	195,000
Facilities and Administrative Cost Recovery (Continued)			
Federal Training and Research Grants	200013-56110	1,106,000	1,200,000
State Training and Research Grants	200013-56310	50,000	55,000
Local Training and Research Grants	200013-56510	4,000	4,000
Nongovernmental Training and Research Grants	200013-56610	240,000	240,000
Subtotal Training and Research Grants		1,400,000	1,499,000
Total Facilities and Administrative Cost Recovery		1,596,000	1,694,000
Sales and Services of Educational Activities			
University Farm			
Cheese Facility	260208-57103	25,000	20,000
Milk Sales	260209-57101	50,000	55,000
Livestock Sales	260209-57102	30,000	30,000
Beef Sales	260209-57104	0	10,000
Miscellaneous	260209-57119	180,000	190,000
Subtotal University Farm		285,000	305,000
Preston Health & Activities Center			
Camp Big Red	310201-59130	79,000	85,000
Intramural Sports Complex	310202-59120	7,000	7,000
Other Sales and Services	310203-57890	7,000	5,000
User Fees	310203-59101	119,000	105,000
Locker Rental	310203-59102	14,000	15,000
Guest Pass	310203-59103	12,000	12,000
User Fees Part time Students	310203-59106	88,000	90,000
Proshop Outdoor Rental	310204-59104	29,000	25,000
Lab Fees	310205-59140	2,000	2,000
Preston Center Special Events	310207-59105	30,000	45,000
Challenge Course	310209-57890	6,000	6,000
Subtotal Preston Health & Activities Center		393,000	397,000
Intercollegiate Athletics			
Basketball Ticket Sales	370101-57201	1,000,000	1,000,000
Women's Basketball Ticket Sales	370101-57202	111,000	111,000
Baseball Ticket Sales	370101-57203	15,000	9,000
Softball Ticket Sales	370101-57204	6,000	6,000
Football Ticket Sales	370101-57205	1,135,000	1,135,000
Volleyball Ticket Sales	370101-57209	7,000	7,000
Football Club Level Seats	370101-57213	200,000	200,000
Athletic Ticket Surcharge	370101-57240	25,000	25,000
Athletic Parking	370101-57241	15,000	0
Athletic Concessions	370101-57242	200,000	205,000

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Intercollegiate Athletics (Continued)			
Athletics Marketing - Combined	370101-57301	1,050,000	1,075,000
Athletics Marketing - Corporate Sponsors	370101-57302	75,000	80,000
Athletics Marketing - Pouring Rights	370101-57307	175,000	175,000
NCAA - Academic Advising	370101-57340	125,000	130,000
NCAA - Sports Sponsor - Football	370101-57341	150,000	135,000
NCAA - Grants-in-Aid Distribution	370101-57342	425,000	425,000
NCAA - Per Diem Reimbursement	370101-57343	20,000	20,000
C-USA Distributions	370101-57350	1,300,000	800,000
Sales and Services of Educational Activities (Continued)			
HAF Contributions	370101-57371	1,000,000	1,000,000
Royalties/Licensure	370101-57373	150,000	150,000
Postage Tickets	370101-57374	25,000	25,000
Athletics Other Miscellaneous	370101-57390	10,000	10,000
Game Guarantees		1,600,000	1,600,000
Subtotal Intercollegiate Athletics		8,819,000	8,323,000
Conferences And Workshops	140100-57810	900,000	900,000
Other Sales and Services			
Application Fees			
Undergraduate	210401-57401	375,000	385,000
Undergraduate - International	210404-57401	18,000	6,000
Graduate	220101-57403	140,000	140,000
The Center Research & Dev Leasing	105001-59850	772,000	799,000
The Center Research & Dev Usage Fee	105001-59851	169,000	169,000
Faculty Led Study Abroad Deposits	170001-59051	1,200,000	1,200,000
Departmental Examination	200021-57431	14,000	14,000
Faculty House	200026-57890	1,000	1,000
Knically Conference Center	200101-57550	225,000	195,000
College Heights Herald	200302-57701	130,000	135,000
Talisman Advertising	200303-57701	2,000	2,000
Honors College Student Membership	200352-59143	320,000	254,000
Scholar Apartments	201305-59885	130,000	61,000
Honors College Apparel Sales	210101-57890	0	0
Harlaxton Gatehouse Rental	210101-59885	1,000	5,000
Harlaxton Program Deposits	210114-59054	530,000	330,000
Harlaxton Program Faculty Fee	210114-59061	17,000	12,000
Honors College Orientation Fee	210121-57554	50,000	47,000
Transcripts	210301-59960	165,000	165,000
Duplicate Diplomas	210301-59961	4,000	4,000
Topper Orientation Program	210402-57552	275,000	285,000
GMAT Testing Fee	230023-57430	5,000	3,000
Hospitality Management	240302-57809	4,000	4,000
Early Childhood Center (ECC)	240307-59840	29,000	28,000
Psychology Clinic	240504-57501	6,000	6,000
Center for Gifted Studies	240702-59840	1,081,000	1,081,000
Child Care	241401-57530	350,000	350,000
Gottman Training	241701-57810	1,000	1,000
Kelly Autism Program	241801-57501	300,000	300,000
Circle of Support	241803-57501	300,000	300,000
Kelly Autism Prime Time	241804-57501	20,000	30,000
Forensics Tournaments Entry Fees	250305-57557	3,000	3,000

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Other Sales and Services (Continued)			
High School Media Institute	250704-57501	9,000	38,000
Music Department Concert/Performance	250804-57801	12,000	18,000
Pre-College Strings	250806-57818	75,000	70,000
Play Production	251103-57801	48,000	48,000
Opera - Musical	251104-57801	18,000	9,000
Summer Dance Initiative	251108-59815	15,000	12,000
KY Archaeological Survey (KAS)	251305-57501	0	150,000
LEGO League Championship Registration	260115-59815	1,000	0
Electron Microscopy Lab	260119-57501	2,000	2,000
Leaf Composting	260202-57140	12,000	12,000
Agriculture Expo Center	260205-57121	200,000	190,000
POD Professional Services			
Image West	250706-57501	25,000	14,000
Waters Lab	262201-57501	140,000	150,000
Hoffman Institute	262205-57501	10,000	10,000
Cave and Karst Center	262701-57501	125,000	125,000
KY Climate Center - Mesonet Support	262703-59848	14,000	5,000
Institute for Rural Health	262801-57501	23,000	2,000
NOVA Center	263006-57501	10,000	5,000
Engineering Mfg Commercialization Ctr	263102-57501	60,000	60,000
Thermal Analysis Lab	390157-57501	70,000	70,000
Civil Engineering Services	261412-57890	75,000	60,000
Geophysical Services	262709-57501	90,000	0
Social Science Research Center	263201-57501	2,000	2,000
CHHS Research Initiatives	265116-57890	2,000	1,000
CEC Community Events Registration	265152-59815	1,000	0
Masters Social Work Orientation Fees	265401-57554	3,000	0
Dental Hygiene Exam Testing Fees	265402-57430	0	5,000
Dental Hygiene Clinic	265403-57520	30,000	30,000
Dental Hygiene Material Sales	265403-57631	3,000	2,000
Library, Copy Service Charges	270101-57602	1,000	1,000
Augenstein Conference Center Services	285203-57547	5,000	3,000
Augenstein Conference Center Room Rental	285203-57548	15,000	12,000
Training Resource Services	285301-57550	100,000	70,000
Continuing Education - CWD	285303-57550	0	0
Workforce Development	285303-57571	300,000	175,000
Lifelong Learning	285304-57550	442,000	442,000
Society for Lifelong Learning	285306-57550	35,000	17,000
Topper Tech Reimbursements	290112-57586	10,000	10,000
FM Radio Network	290204-57701	40,000	40,000
ETV Production Truck Rental	290207-57816	5,000	0
ETV Proposed Programming	290207-57890	20,000	5,000
Network & Computing Support	290302-57586	0	0
IT Services	290501-57586	10,000	0
Counseling Services	310105-57556	8,000	8,000
Testing Center	310110-57430	50,000	50,000

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Other Sales and Services (Continued)			
Campus & Community Events	380202-59940	235,000	235,000
Arena Management	380208-59940	100,000	30,000
AKA-MEP Prof Services	390155-57501	469,000	469,000
AKA-MEP Nonmanufacturing	390156-57501	222,000	222,000
Subtotal Other Sales and Services		9,779,000	9,194,000
Total Sales and Services of Educational Activities		20,176,000	19,119,000
Other Sources			
Academic Health Plan	040100-59141	30,000	30,000
Insurance Loss Claim	040100-59332	40,000	40,000
Investment Earnings	040100-59520	175,000	175,000
Royalty	040100-59551	2,000	2,000
Auxiliary Enterprises Contribution	040100-59820	132,000	132,000
Endowment Income	040100-59830	929,000	929,000
Returned Check Fine	040100-59860	1,000	1,000
Graves Gilbert Contract	040100-59876	177,000	177,000
Miscellaneous Receipts	040100-59880	209,700	209,700
Miscellaneous Rent	040100-59885	83,000	83,000
Deferred Payments	040100-59890	10,000	10,000
Late Payment	040100-59895	425,000	425,000
Refund from Vendors	040100-59980	15,000	15,000
Business Rebates	040100-59981	300,000	300,000
International Student Exchange Program Fee	170900-59060	65,000	65,000
Study Abroad Providers	170950-59997	500,000	500,000
Study Abroad Health Insurance	170999-59052	14,000	14,000
National Student Exchange Program Deposits	175001-59057	5,000	5,000
Study Away Program Deposits	175009-59055	300,000	300,000
Study Abroad Application Fee	200039-59053	90,000	45,000
International Student Office	201302-59990	7,000	5,000
Parent & Family Weekend	210113-57557	25,000	30,000
License Plates - Dept. of Transportation	210202-59870	61,000	61,000
Academy of Math & Science Laundry	240705-59144	8,000	8,000
Academy of Math & Science Housing	240705-59819	1,032,000	1,103,000
International Student Teaching Fee	240902-59056	13,000	13,000
Kentucky Mesonet Data	260121-57501	20,000	20,000
Kentucky Mesonet County Sponsorships	260121-59848	30,000	30,000
Farm Cell Phone Tower Rent	260217-59850	9,000	9,000
Library Fines and Lost Books	270101-59860	5,000	4,000
Kentucky Museum Admissions	270202-59810	1,000	1,000
Contract Commissions	290101-59982	60,000	50,000
Excess Computer Lab Printing	290301-57581	5,000	5,000
Student Computer Labs Color Printing	290301-57604	2,000	2,000
Student Computer Labs Toner Recycling	290301-59920	1,000	1,000
Desktop Support Commissions	290301-59982	1,000	1,000
Computer Warranty Reimbursement	290301-59987	5,000	5,000
Cellular Commissions	290304-59951	15,000	7,200
IT Cabling Services	290306-57585	10,000	10,000
IT Video Surveillance	290309-57588	5,000	5,000
AV Services	290312-57890	3,000	3,000
Microsoft Student Select	290407-59952	8,000	8,000
WKU Police Reimbursements	300202-59331	2,000	2,000
Environmental Health & Safety	300203-59990	1,000	2,000

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Other Sources (Continued)			
Motor Vehicle Permits	300205-59201	1,436,000	1,375,000
Parking Fines	300205-59202	125,000	175,000
Parking - Reserved	300205-59203	65,000	75,000
Parking Meters	300205-59204	75,000	0
Parking Permits Visitors	300205-59205	7,000	7,000
Parking Special Events	300205-59206	15,000	20,000
Public Transit Passes	300205-59207	1,000	1,000
Public Parking	300205-59208	80,000	170,000
Daily Parking	300205-59215	2,000	2,500
Campus Activity Board	310104-59814	0	0
Greek Activities	310111-59940	40,000	45,000
Transit Service Advertising Sales	320211-57701	4,000	1,000
Shuttle Bus Rental	320211-59990	3,000	3,000
Facilities Recycling	320214-59920	6,000	6,000
Alumni Square Garage Parking Permits	320215-59209	116,000	123,000
Alumni Square Garage Daily Parking	320215-59212	15,000	10,000
Alumni Square Garage Reserved Parking	320215-59214	9,000	9,625
Post Office, Passports	320402-57543	35,000	35,000
Post Office, Box Rentals	320402-59910	2,000	2,000
Post Office, U.S. Subsidy	320402-59915	10,000	10,000
Total Other Sources		6,877,700	6,913,025
Budgeted Net Position Allocation (Carry Forward)	101112-59990	13,220,000	19,220,000
TOTAL EDUCATIONAL AND GENERAL		364,353,000	337,362,697
 AUXILIARY ENTERPRISES			
Food and Vending Contracts			
Vending Commissions - Beverage	320405-58141	185,000	185,000
Dining Contract - Improvement/Equipment Fund	320409-58213	424,000	436,720
Dining Contract - Capital Renewal	320411-58213	181,000	186,430
Dining Contract - Commission	320412-58210	1,500,000	1,000,000
Total Food and Vending Contracts		2,290,000	1,808,150
Housing			
Student Life Foundation Reimbursement	310502-58420	10,500,000	10,500,000
University Centers			
Student Center Fees, DSU Renovation Bonds	310107-52119	1,696,000	1,700,000
Student Center Fees	310107-58510	1,502,000	1,505,000
Downing Student Union			
Billiards	310107-58523	10,000	10,000
Room Rental	310107-58540	9,000	7,500
Subtotal Downing Student Union		19,000	17,500
Other University Center Income			
Student Leadership Events	310116-57810	4,000	4,000
Student Leadership ATM Rental	310116-58560	45,000	60,000
Total University Centers		3,266,000	3,286,500

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Auxiliary Services			
Printing Services	320102-58130	30,000	30,000
Student Copy Center	320106-57590	35,000	35,000
ID Center Service Charge	320406-58121	40,000	40,000
ID Card Commissions	320406-58122	3,000	3,000
Investment Earnings	320406-58950	20,000	20,000
Total Auxiliary Services		128,000	128,000
WKU Store			
WKU Store Sales and Other Income			
Books, New	320414-58301	2,070,000	0
Books, Used	320414-58302	740,000	0
Books, Digital Texts	320414-58303	1,850,000	0
Apparel/Insignia	320414-58304	1,000,000	0
Supplies	320414-58305	200,000	0
Computer/Software	320414-58306	120,000	0
Cards/Gifts	320414-58307	270,000	0
Health & Beauty Aides (HBA) / Dorm	320414-58308	20,000	0
Graduate/Alumni	320414-58309	20,000	0
Closeout Misc	320414-58310	20,000	0
Apple	320414-58312	300,000	0
Book Rental	320414-58313	400,000	0
Non-Merchandise	320414-58320	40,000	0
Commissions	320414-58342	30,000	0
Bank Rental	320414-58355	20,000	0
Total WKU Store		7,100,000	0
Budgeted Net Position Allocation (Carry Forward)	310113-59990	125,000	125,000
TOTAL AUXILIARY ENTERPRISES		23,409,000	15,847,650
TOTAL CURRENT FUNDS REVENUE		387,762,000	353,210,347