

# Expenditure Summary

2021 Operating Budget



<b>EXPENDITURE SUMMARY BY PCS</b>	<b>Index</b>	<b>Revised 2019-20 Budget</b>	<b>2020-21 Budget</b>
<b>EDUCATIONAL &amp; GENERAL INSTRUCTION</b>			
<b>Gordon Ford College of Business</b>			
F&A - Business	230012	9,454	9,734
Business Part-Time Faculty	230022	9,387	9,387
GMAT Course	230023	5,000	3,000
Course Fees - MBA	230025	87,000	155,000
GFCB - Faculty & Student Program Support	230026	555,042	545,042
FY20 Reduction Target - GFCB	230031	(266,058)	(266,058)
FY21 Reduction Target - GFCB	230033	-	(472,231)
Accounting	230101	1,973,945	1,963,273
Finance	230102	1,243,324	1,247,767
Economics	230201	1,734,845	1,744,793
Marketing	230202	1,410,444	1,420,101
Information Systems	230301	1,321,696	1,324,628
Management	230302	2,425,997	2,435,443
Course Fees - IS	230601	94,000	55,000
<b>Total Gordon Ford College of Business</b>		<b>10,604,077</b>	<b>10,174,880</b>
<b>College of Education &amp; Behavioral Science</b>			
F&A - Education	240102	135,644	143,199
Education Graduate Assistants	240103	151,665	151,665
Education Part-Time Faculty	240107	114,202	114,202
Workforce Administration	240112	70,000	300,000
FY20 Reduction Target - CEBS	240114	(391,109)	-
FY21 Reduction Target - CEBS	240116	-	(783,660)
Enhancement of Student Learning	240151	1,500	1,500
AA/PD - College of Education & Behavioral Sciences	240152	7,022	7,022
Provost Emeritus	240157	101,134	-
AA - CEBS - Recruitment & Retention (04)	240159	28,109	28,109
Burch Institute	240160	198,254	198,234
Ed. Admin., Leadership & Research	240201	1,068,055	1,030,351
Ed Leadership Doctoral Program	240220	483,906	458,132
Psychology	240501	1,403,088	1,399,356
Psychology Clinic	240504	6,000	6,000
Doctor of Psychology	240506	311,779	311,982
WKU Center for Literacy	240807	232,276	231,984
Professional Educator Services	240901	594,654	520,911
Course Fee - Prof. Educator Serv.	240903	6,000	6,000
Military Science	241001	76,476	66,059
Course Fee - Military Science	241004	2,000	2,000
School of Teacher Education	241101	3,293,736	2,934,947
Course Fees - School of Teacher Ed.	241104	11,000	11,000
Counseling and Student Affairs	241701	764,474	763,781
Course Fees - Counsel & St. Affairs	241706	1,000	1,000
<b>Total College of Education</b>		<b>8,670,864</b>	<b>7,903,773</b>
<b>Potter College of Arts and Letters</b>			
Diversity & Community Studies	215120	394,069	70,556
F&A - Potter College	250102	10,771	13,011
Potter College Graduate Assistants	250103	398,252	398,319
Potter College Part-Time Faculty	250108	629,805	532,116

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FY20 Reduction Target - PCAL	250113	(1,253,585)	(200,000)
FY21 Reduction Target - PCAL	250115	-	(1,345,427)
AA/PPD - Potter College of Arts & Letters	250153	16,518	16,518
Art	250201	1,264,217	1,259,580
Fine Arts Center Galleries	250204	6,808	6,808
Course Fees - Art	250205	94,000	94,000
Communication	250301	2,073,146	2,067,552
Course Fees - Communication	250310	40,000	40,000
English	250401	3,798,632	3,480,438
Master of Fine Arts	250407	184,206	184,105
Gender & Women's Studies	250408	5,000	5,000
Modern Languages	250501	1,415,207	1,096,041
Course Fees - Modern Languages	250505	6,000	1,000
History	250601	1,781,330	1,686,208
AFAM	250605	5,000	5,000
Journalism & Broadcasting	250701	2,060,242	1,957,464
High School Media Institute	250704	9,000	38,000
Image West Prof Services	250706	25,000	14,000
Journalism Academic Excellence Projects	250708	3,000	3,000
Course Fees - J&B	250709	102,000	76,000
Music	250801	2,036,276	2,036,238
Music Dept. Concert and Performance	250804	12,000	18,000
Pre-College Strings Program	250806	74,995	69,995
Course Fees - Music	250807	35,000	36,000
Philosophy & Religion	250901	823,068	761,690
Sociology & Criminology	251001	1,432,699	1,287,814
Theatre & Dance	251101	1,075,932	1,123,208
Course Fees - Theatre & Dance	251107	11,000	11,000
Political Science	251201	1,383,853	1,129,495
Folk Studies & Anthropology	251301	897,405	756,652
Communication/Broadcasting ETV Lab	290201	45,489	45,449
<b>Total Potter College</b>		<b>20,896,335</b>	<b>18,774,832</b>
<b>Ogden College</b>			
School of Engineering & Applied Sciences	260011	5,611,310	5,039,813
Course Fees - SEAS	260012	197,000	184,000
F&A - Ogden College	260102	243,177	258,007
Ogden College Graduate Assistants	260103	532,039	532,039
AA/PPD - Ogden College of Science & Engineering	260105	14,327	14,327
SKyTeach	260110	237,201	236,920
Ogden College Part-Time Faculty	260112	138,876	138,876
FY20 Reduction Target - OCSE	260123	(859,895)	-
FY21 Reduction Target - OCSE	260125	-	(1,188,561)
Agriculture & Food Science	260201	1,644,269	1,553,647
Cheese Facility	260208	25,000	20,000
Course Fees - Agriculture	260218	17,000	17,000
Course Fees - Horticulture	260219	12,000	12,000
Psychological Sciences	260301	1,825,598	1,821,456
Psychological Sciences - Course Fee	260303	1,000	1,000
Biology	260401	2,919,880	2,806,014
Course Fees - Biology	260405	75,000	73,000

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Chemistry	260501	1,730,518	1,732,216
Course Fee - Chemistry	260508	79,000	77,000
Geography & Geology	260601	2,288,741	2,150,470
Geographic Info Systems Licensing	260603	14,000	14,000
Course Fees - Geography & Geology	260608	50,000	50,000
AMS - Academic Excellence Projects	260805	3,671	1,979
Mathematics	260901	3,325,447	3,150,090
Physics & Astronomy	261101	1,965,649	1,816,438
Course Fees - Physics	261107	25,000	25,000
Civil Engineering Services	261412	75,000	60,000
<b>Total Ogden College</b>		<b>22,190,808</b>	<b>20,596,731</b>
<b>College of Health &amp; Human Services</b>			
Applied Human Sciences	240301	1,834,870	1,580,585
Hospitality Management Program	240302	4,000	4,000
Course Fees - Applied Human Sci.	240309	14,000	14,000
School of Kinesiology, Recreation, & Sport	240401	2,389,544	2,240,008
Course Fees - KRS	240406	25,000	19,000
CHHS Graduate Assistants	265102	100,500	220,681
F&A - CHHS	265103	44,435	47,535
Non Profit Administration	265106	14,784	14,784
CHHS Part-Time Faculty	265112	330,365	639,288
Dietetic Practice	265114	37,631	37,631
DNP/DPT Lease & Loan	265115	123,000	-
FY20 Reduction Target - CHHS	265121	(638,653)	-
FY21 Reduction Target - CHHS	265123	-	(722,593)
Public Health	265201	2,118,310	2,406,161
Course Fees - Public Health	265206	7,000	8,000
School of Nursing	265301	4,411,654	4,915,010
Doctor of Nursing Practice	265305	910,642	808,304
School of Nursing - Growth	265306	24,115	24,115
Course Fees - SON	265307	111,000	120,000
Social Work	265401	1,283,993	1,201,079
Allied Health	265402	687,894	548,391
Dental Hygiene Student Material	265403	33,000	32,000
Course Fees - Allied Health	265409	5,000	-
Communication Sciences & Disorders	265601	1,604,036	1,494,735
Course Fees - CSD	265606	55,000	54,000
Doctor of Physical Therapy	265901	1,569,834	1,309,191
<b>Total College of Health &amp; Human Services</b>		<b>17,100,954</b>	<b>17,015,906</b>
<b>Extended Learning &amp; Outreach (DELO)</b>			
Conferences & Workshops - Budget	140100	900,000	900,000
Faculty Led Study Abroad	170001	1,200,000	1,200,000
National Student Exchange Program	175001	5,000	5,000
Study Away Program	175009	300,000	300,000
Summer School	200023	4,951,354	1,422,144
WKU on Demand	220201	1,095,112	265,385
Cohort Programs	220402	4,793,357	389,142
CFL - Social Work	220406	-	25,987
MBA	220407	218,000	-
KRS Contract Programs	220409	72,922	72,922

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Winter Session	220410	1,905,045	19,710
GFCB - Summer School	230131	-	260,852
GFCB - Winter Term	230132	-	118,004
GFCB - Contract	230133	-	60,000
GFCB - Online Program Development	230134	-	14,700
GFCB - On-Demand	230135	-	91,594
GFCB - Dual Credit	230136	-	17,325
CEBS - Summer School	240131	-	495,618
CEBS - Winter Term	240132	-	111,794
CEBS - Contract	240133	-	130,281
CEBS - Online Program Development	240134	-	33,750
CEBS - On-Demand	240135	-	97,986
CEBS - Dual Credit	240136	-	115,500
PCAL - Summer School	250131	-	467,048
PCAL - Winter Term	250132	-	161,480
PCAL - Online Program Development	250134	-	47,900
PCAL - On-Demand	250135	-	215,129
PCAL - Dual Credit	250136	-	219,450
OCSE - Summer School	260131	-	581,326
OCSE - Winter Term	260132	-	163,964
OCSE - Online Program Development	260134	-	14,700
OCSE - On-Demand	260135	-	169,204
OCSE - Dual Credit	260136	-	51,975
CHHS - Summer School	265131	-	812,366
CHHS - Winter Term	265132	-	190,049
CHHS - Contract	265133	-	1,778,855
CHHS - Online Program Development	265134	-	33,750
CHHS - On-Demand	265135	-	101,702
CHHS - Dual Credit	265136	-	5,775
DELO Risk/Opportunity	285102	-	419,000
Dual Credit	285103	1,061,000	214,975
Marketing Plan	285106	190,000	100,000
Study Away Program	285107	178,593	-
Academic Outreach	285108	411,496	370,000
	285109	1,654,335	
Online Learning & Research Office	285110	-	-
Instructional Design & Technology	285115	-	731,000
Training Resource Services	285301	100,000	70,000
Continuing & Professional Dev Administration	285302	525,754	-
Career & Workforce Development	285303	300,000	175,000
Lifelong Learning	285304	442,000	442,000
Society for Lifelong Learning	285306	35,000	17,000
<b>Total Extended Learning &amp; Outreach (DELO)</b>		<b>20,338,966</b>	<b>13,701,341</b>
<b>Other General Academic Instruction</b>			
Instruction Contingency	101101	2,232,458	2,232,458
Strategic Investment Fund	101124	2,500,000	2,500,000
Study Abroad Provider	170950	500,000	500,000
Provost - Initiatives	200015	12,000	12,000

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Other General Academic Instruction	200021	203,076	197,616
Instructional Activities - Misc	200022	493,818	351,813
Assessment	200035	5,396	5,396
Graduate Assistantships	200041	1,513,403	1,513,403
Faculty Award/Waiver Funds	200049	129,901	114,901
FY20 Reduction Target - Acad Affairs	200056	(1,173,193)	(87,479)
FY21 Reduction Target - Acad Affairs	200059	-	(994,348)
Semester at Sea Scholarships	201344	20,000	20,000
Honors College	210101	866,370	761,453
Honors - Harlaxton	210114	547,000	342,000
Extended Courses Support	220301	47,015	47,015
WKU - Elizabethtown/Fort Knox	220601	634,644	594,816
WKU - Glasgow	220701	884,462	664,595
WKU - Owensboro	220801	689,448	561,552
Course Fees - Professional Studies	280216	1,000	1,000
<b>Total Other General Academic Instruction</b>		<b>10,106,798</b>	<b>9,338,191</b>
<b>Student Exchange Instruction</b>			
International Student Exchange Program	170900	65,000	65,000
<b>Other Instruction</b>			
Minority Faculty Hiring Plan	201413	81,727	-
F&A - TRIO/EEP	210502	57,834	62,459
School of Professional Studies	215110	1,055,566	1,050,413
Center for Entrepreneurship/Innovation	230305	10,101	10,101
Restricted Budget - Instruction	500011	10,795,000	2,400,000
<b>Total Other Instruction</b>		<b>12,000,228</b>	<b>3,522,974</b>
<b>TOTAL INSTRUCTION</b>		<b>121,974,029</b>	<b>101,093,628</b>
<b>RESEARCH</b>			
Office of Research and Creative Activity	200451	350,194	301,659
F&A - Intellectual Property	200507	30,000	31,980
Graduate Student Research	221100	10,100	10,100
Research & Creative Activities Program (RCAP)	222100	184,851	184,851
Robert Penn Warren Journal	250403	3,000	3,000
Electron Microscopy Lab	260119	2,000	2,000
Student Research Council	260506	9,000	9,000
Applied Research & Technology - POD	262101	443,508	443,508
Hydro Analytical Lab	262201	140,000	150,000
Center for Human GeoEnvironmental Studies	262205	10,000	10,000
Advanced Materials Institute - POD	262502	63,768	63,687
Crawford Hydrology Lab	262701	125,000	125,000
Kentucky Climate Center Prof Services	262703	14,000	5,000
Geophysical Services	262709	90,000	-
Rural Health Prof Services	262801	23,000	2,000
Applied Physics Institute - POD	263001	49,164	51,496
NOVA Center	263006	10,000	5,000
ECI (Engineering Center for Innovation)	263102	60,000	60,000
Engineering Center for Innovation	263107	34,522	36,390
Center for Local Governments	263201	2,000	2,000
CHHS Research Initiatives	265116	2,000	1,000

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AKA - Non-Manufacturing	390156	222,000	222,000
Thermal Analysis Lab	390157	70,000	70,000
F&A - AKA	390159	58,685	65,655
Restricted Budget - Research	500012	2,375,000	3,750,000
<b>TOTAL RESEARCH</b>		<b>4,381,792</b>	<b>5,605,326</b>
<b>PUBLIC SERVICE</b>			
<b>Community Service</b>			
Knically Conference Center	200101	225,000	117,830
Early Childhood Center, CEC	240308	12,073	12,073
Center for Gifted Studies	240702	1,081,000	1,081,000
Center for Environmental Education & Sustainability	240703	1,052	1,052
Kelly Autism Program	241801	300,000	300,000
Kelly Autism Program - Prime Time	241804	20,000	30,000
Campus Cultural Enhancement	250151	134,640	134,640
KY Archaeological Survey (KAS)	251305	-	150,000
Kentucky Mesonet	260120	750,000	761,038
KY Mesonet - Revenue & Sponsorship	260121	50,000	50,000
Agricultural Exposition Center	260205	200,000	190,000
Clinical Education Complex (CEC)	265150	372,868	372,657
CEC - Community Events	265152	1,000	-
Augenstein Conference Center	285203	20,000	15,000
Camp Big Red	310201	79,000	85,000
Campus & Community Events	380202	235,000	235,000
Total Community Service		3,481,632	3,535,290
<b>Public Broadcasting Services</b>			
Public Radio Services	290203	647,113	634,947
FM Radio Network	290204	40,000	40,000
Total Public Broadcasting Services		687,113	674,947
<b>Other Public Service</b>			
Early Childhood Center (ECC)	240307	29,000	28,000
Child Care	241401	350,000	350,000
LEGO League Championship	260115	1,000	-
Arena Management	380208	100,000	30,000
AKA - MEP Professional Services	390155	469,000	469,000
Restricted Budget - Public Service	500013	4,500,000	8,850,000
Total Other Public Service		5,449,000	9,727,000
<b>TOTAL PUBLIC SERVICE</b>		<b>9,617,745</b>	<b>13,937,237</b>
<b>LIBRARY</b>			
Libraries	270101	1,179,072	1,166,141
Library Technical Services	270105	4,276,564	2,775,095
Library Public Services	270106	2,005,003	2,546,685
Library Special Collections	270201	488,999	477,726
Kentucky Museum	270202	564,246	512,043
<b>TOTAL LIBRARY</b>		<b>8,513,884</b>	<b>7,477,690</b>

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<b>ACADEMIC SUPPORT</b>			
<b>General Academic Support</b>			
Gatton Academy of Math and Science	240705	5,787,700	6,096,100
Writing Center	250406	18,088	18,088
Total General Academic Support		5,805,788	6,114,188
<b>Educational Media Services</b>			
Educational Television Services	290205	752,073	719,708
ETV Proposed Programming	290207	25,000	5,000
Total Educational Media Services		777,073	724,708
<b>Academic Computing</b>			
Technical Support Services - Desktop Support	290301	1,214,606	1,045,202
Technical Support Services - Academic Field Services	290403	366,962	354,284
ITS Recurring Software & Hardware Maintenance	290406	1,393,366	1,360,366
Technical Support Services - Electronic Software Distrit	290407	7,400	7,400
Total Academic Computing		2,982,335	2,767,252
<b>Ancillary Support</b>			
Farm	260209	505,937	513,803
<b>Academic Administration</b>			
Sponsored Programs	200501	169,019	158,814
F&A - Sponsored Programs	200502	280,000	283,558
International Student Office	201302	326,816	330,016
Office of Internationalization	201306	229,863	181,006
WKU Faculty Exchange	201308	7,000	7,000
International Faculty Seminar	201313	8,900	8,900
Global Learning & Int'l Affairs	201314	384,821	367,226
Advising & Career Development Center	210103	2,480,853	2,430,537
Student Athlete Success Center	210123	332,483	329,723
Graduate School	220101	743,730	626,877
Dean Gordon Ford College of Business	230011	1,344,345	1,307,578
Dean College of Education	240101	766,515	865,757
Dean Potter College	250101	966,634	795,939
Dean Ogden College	260101	1,021,841	930,665
Dean College of Health & Human Services	265101	1,038,260	1,260,754
Extended Learning & Outreach (DELO)	285101	1,549,263	731,400
Total Academic Administration		11,650,342	10,615,750
<b>Other Academic Support</b>			
Study Abroad	200039	323,288	262,116
Institutional Research	200401	673,367	657,841
F&A - Incentive - Research	200506	530,000	578,004
Scholar Apartments	201305	130,000	61,000
Circle of Support	241803	471,638	456,657
	285109	-	433,000
Online Program Development	285114	1,447,668	605,600
Infrastructure & Operations - AudioVisual Services	290312	1,009,425	953,575
Total Other Academic Support		4,585,387	4,007,793
<b>TOTAL ACADEMIC SUPPORT</b>		<b>26,306,862</b>	<b>24,743,494</b>

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<b>STUDENT SERVICES</b>			
<b>Student Service Administration</b>			
Commencement	210105	202,813	190,813
Topper Orientation Program	210402	224,887	234,887
Military Student Services	215111	120,774	122,187
Total Student Service Administration		548,474	547,887
<b>Social and Cultural Development</b>			
Student Publications	200301	545,733	506,674
College Heights Herald	200302	130,000	135,000
Talisman	200303	80,262	80,262
Forensics - POD	250305	574,155	531,190
Student Radio	250707	90,446	90,446
Play Production	251103	48,000	48,000
Opera - Musical	251104	18,000	9,000
Summer Dance Intensive	251108	15,000	12,000
Student Accessibility Resource Center	300208	585,198	576,034
FY20 Reduction Target - Enrollment & Student Exp.	310013	(305,433)	(305,433)
FY21 Reduction Target - Enrollment & Student Exp.	310014	-	(241,507)
Student Government Association	310102	113,382	113,382
Student Activity, Org & Leadership	310103	237,626	237,381
Campus Activity Board	310104	139,087	139,054
Greek Activities	310111	40,000	45,000
Intramural Sports Complex	310202	7,000	7,000
Intramural - Recreational Sports	310203	1,072,867	1,049,050
Pro-Shop/Outdoor Rental	310204	29,000	25,000
Health & Fitness Lab	310205	269,009	256,756
Challenge Course	310209	6,000	6,000
Student Spirit Groups	380201	81,000	81,000
Total Social and Cultural Development		3,776,332	3,401,290
<b>Financial Assistance Administration</b>			
Student Financial Assistance	210201	1,667,609	1,622,237
<b>Student Health Services</b>			
Student Health Education	310101	41,818	41,818
Counseling Center	310105	699,220	685,271
Total Student Health Services		741,038	727,089
<b>Intercollegiate Athletics</b>			
Director of Athletics	370101	2,597,117	2,607,618
FY20 Reduction Target - Athletics	370104	(365,915)	(365,915)
FY21 Reduction Target - Athletics	370105	-	(1,060,834)
Men's Football	370201	7,027,481	6,945,397
Men's Basketball	370202	2,264,058	2,233,808
Men's Baseball	370203	1,111,031	1,110,257
Men's Track & Field	370204	501,947	538,110
Men's Tennis	370205	126,404	126,404
Men's Golf	370206	259,349	259,565
Women's Basketball	370301	1,481,877	1,470,282
Women's Golf	370302	277,721	277,620
Women's Tennis	370303	367,492	367,468



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Women's Track & Field	370304	645,167	623,438
Women's Volleyball	370305	823,971	806,984
Women's Softball	370307	763,932	771,589
Women's Soccer	370308	759,977	760,492
Athletic Facilities	370401	1,011,715	1,010,248
Athletic Marketing	370402	338,070	365,263
Cheerleader/Topperettes	370404	28,634	28,634
Strength & Conditioning	370405	502,431	494,596
Athletic Trainer	370407	1,146,870	1,158,584
Athletic Media Relations	370409	391,474	392,123
Athletic Concessions	370417	3,456	3,456
Athletics - Game Guarantees	370701	399,650	399,650
<b>Total Intercollegiate Athletics</b>		<b>22,463,907</b>	<b>21,324,836</b>
<b>Student Recruitment Adm &amp; Records</b>			
Parent & Family Weekend	210113	37,000	42,000
Registrar's Office	210301	979,912	773,043
Admissions Office	210401	2,274,393	2,194,144
International Enrollment Management	210404	318,000	137,000
WKU Pathways - Operating	210422	96,900	41,400
<b>Total Student Recruitment Adm &amp; Records</b>		<b>3,706,205</b>	<b>3,187,587</b>
<b>Other Student Services</b>			
CISI Insurance	170999	14,000	14,000
Mahurin Honors College Fee	200352	320,000	254,000
Honors College Freshman Retreat	210121	50,000	47,000
Office of Scholar Development	210130	245,044	244,147
Student Teaching Overseas Placement	240902	13,000	13,000
Ag Student Events	260217	9,000	9,000
Online Student Services	285113	477,458	199,000
Technical Support Services - IT Helpdesk	290107	884,274	819,084
Technical Support Services - TopperTech	290108	668,552	647,115
Parent and Family Programs	310012	10,000	10,000
Testing Center	310110	50,000	50,000
Student Conduct	310112	179,338	168,966
Preston Center Special Events	310207	30,000	45,000
Preston Fitness Center Equipment	310210	78,985	78,985
Intercultural & Student Engagement	310302	255,809	243,984
Kentucky Equal Opportunity	310304	3,921	3,250
<b>Total Other Student Services</b>		<b>3,289,381</b>	<b>2,846,532</b>
<b>TOTAL STUDENT SERVICES</b>		<b>36,192,946</b>	<b>33,657,458</b>

# Expenditure Summary

2021 Operating Budget



<b>EXPENDITURE SUMMARY BY PCS</b>	<b>Index</b>	<b>Revised 2019-20 Budget</b>	<b>2020-21 Budget</b>
<b>INSTITUTIONAL SUPPORT</b>			
<b>Executive Management</b>			
Board of Regents	100200	105,853	105,836
President's Office	100300	666,982	666,932
President's Home	100400	20,523	20,523
EVP for Strategy, Operations & Finance	101011	433,081	475,401
Provost/VP Academic Affairs	200011	1,017,847	1,263,842
Chief Diversity Officer	201411	12,381	12,381
VP for Enrollment & Student Experience	310011	512,956	491,651
Dean of Students	310021	235,881	223,052
Chief Facilities Officer	320108	279,932	279,729
VP Philanthropy & Alumni Engagement	350011	703,972	680,234
General Counsel	360101	475,335	457,271
VP for Strategic Communications & Marketing	380205	311,761	296,156
Total Executive Management		4,776,505	4,973,007
<b>Fiscal Operations</b>			
Business Services	101021	45,260	45,386
FY20 Reduction Target - University Wide	101125	(1,301,458)	-
FY21 Reduct Target - Salary Red	101127	-	(2,400,000)
FY21 Reduct Target - Travel	101128	-	(6,000,000)
FY21 Reduct Target - Hiring Pause	101129	-	(2,000,000)
FY21 Reduct Target - Perf Improve	101130	-	(2,500,000)
Budget	102001	162,833	163,076
Vacant Positions Elimination	102003	(5,230,300)	-
Office of the CFO	103101	663,914	633,625
Accounting & Financial Reporting	103112	691,347	542,665
Bursar	104101	895,628	749,407
Parking Services	300205	1,806,000	1,825,500
Internal Audit	360201	162,921	162,842
Total Fiscal Operations		(2,103,855)	(8,777,500)
<b>General Administrative Services</b>			
Equal Employment Opportunity	300201	285,422	272,619
Human Resources	300204	770,918	722,634
Ticket Manager	370408	385,970	392,362
Total General Administrative Services		1,442,310	1,387,614

# Expenditure Summary

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<b>EXPENDITURE SUMMARY BY PCS</b>	<b>Index</b>	<b>Revised 2019-20 Budget</b>	<b>2020-21 Budget</b>
<b>Logistical Services</b>			
Campus Communication & Security	101115	114,826	114,826
Supply Chain Management	103103	1,311,013	1,128,073
Faculty House	200026	1,010	1,010
Infrastructure & Ops - Phy. Security Technologies	290309	166,170	136,270
Police	300202	3,005,369	2,905,756
Access Control	300213	341,627	298,792
DFM Fleet Services	320210	285,513	261,996
Transit Services	320211	1,123,411	984,010
Postal Services	320402	381,341	340,359
<b>Total Logistical Services</b>		<b>6,730,279</b>	<b>6,171,093</b>
<b>University Relations &amp; Development</b>			
FY20 Reduction Target - Philanthropy	350013	(180,611)	(180,611)
FY21 Reduction Target - Philanthropy	350014	-	(69,537)
Philanthropy	350103	1,071,637	1,085,540
Alumni Engagement	350104	749,117	716,700
Annual Fund	350105	616,906	616,308
Advancement Services	350110	641,012	567,568
Donor Engagement	350112	14,000	14,000
Public Affairs	380101	1,309,639	1,295,022
FY20 Reduction Target - Communications	380104	(204,158)	(204,158)
FY21 Reduction Target - Communications	380105	-	(53,367)
Campus & Community Events - Institutional	380203	548,791	484,302
Development Creative Services	380207	449,228	442,413
<b>Total University Relations &amp; Development</b>		<b>5,015,562</b>	<b>4,714,178</b>
<b>Administrative Computing Support</b>			
Assistant VP Information Technology Services	290101	643,504	541,158
ITS Capital Projects	290105	187,115	137,115
Security & Identity Management	290109	358,915	343,063
Infrastructure & Operations - Systems	290501	776,001	846,812
Application & Programming Services	290504	2,005,542	1,896,313
<b>Total Administrative Computing Support</b>		<b>3,971,078</b>	<b>3,764,461</b>
<b>Other Institutional Support</b>			
Staff Council	100600	3,668	3,668
FY20 Reduction Target - President	100700	(37,651)	(37,651)
FY21 Reduction Target - President	100701	-	(57,256)
FY20 Reduction Target - Strategy, Ops & Finance	101014	(475,665)	(34,000)
FY21 Reduction Target - Strategy, Ops & Finance	101015	-	(1,304,093)
Institutional Contingency	101103	686,408	686,408
General Institutional Expenses	101104	3,629,098	3,629,098
Central - CF	101118	650,000	650,000
FY20 Reduct Target - University Wide	101125	-	(1,435,958)
Vacant Positions Elimination	102003	-	(3,349,872)
Staff Benefits - Undistributed	103109	4,991,997	8,532,929
Health Insurance	103119	-	55,680
University Senate	200027	31,751	36,824
University Historian	250156	103,302	103,415
<b>Total Other Institutional Support</b>		<b>9,582,908</b>	<b>7,479,192</b>
<b>TOTAL INSTITUTIONAL SUPPORT</b>		<b>29,414,787</b>	<b>19,712,046</b>

# Expenditure Summary

2021 Operating Budget



<b>EXPENDITURE SUMMARY BY PCS</b>	<b>Index</b>	<b>Revised 2019-20 Budget</b>	<b>2020-21 Budget</b>
<b>OPERATION AND MAINTENANCE OF PLANT</b>			
Institutional Acquisitions & Leases	101105	1,570,290	1,570,290
Physical Plant Facilities	101106	1,445,191	1,445,191
Center for Research & Development	105001	941,000	968,000
WKU - Glasgow Facilities & Grounds	220704	346,398	280,518
WKU - Owensboro Facilities & Grounds	220802	298,296	201,387
Farm Maintenance	260211	208,888	208,888
Infrastructure & Operations - Network	290302	1,039,033	1,104,970
Infrastructure & Operations - Communications	290304	308,190	218,340
Infrastructure & Operations - Cabling	290306	221,740	178,593
Environmental Health & Safety	300203	990,971	746,817
Visiting Scholar Housing	310530	14,500	14,500
Reduction Target - Facilities	320110	(1,190,616)	(97,730)
Facilities Management	320201	7,536,644	7,444,626
Facilities Fiscal Services	320202	436,724	412,970
Building Services	320203	792,683	627,627
Maintenance Services	320204	4,582,462	3,862,932
Utilities	320205	7,699,111	7,168,636
Campus Services	320206	623,642	522,321
Stockroom Services	320207	90,480	90,480
Plant Operations	320208	2,819,663	2,480,747
Center for Research & Development Operations	320212	297,832	280,964
Waste Management	320214	371,724	271,771
Alumni Square Garage	320215	140,000	142,625
Sustainability	320216	56,698	62,062
Planning, Design & Construction	320302	488,191	460,376
Diddle Arena/Parking Debt	370416	2,800,078	2,800,078
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>		<b>34,929,813</b>	<b>33,467,979</b>
<b>STUDENT FINANCIAL AID</b>			
<b>Scholarships</b>			
Mandated Tuition Waivers	102002	5,172,652	5,172,652
Scholarships - Institutional	210202	28,527,621	33,436,316
Scholarships - Departmental	210205	1,379,959	1,379,959
CEBS - Departmental Scholarships	240113	324,000	324,000
PCAL - Departmental Scholarships	250112	1,167,000	1,167,000
Leaf Composting - Scholarships	260202	12,000	12,000
Total Scholarships		36,583,232	41,491,927
<b>Fellowships</b>			
Graduate Fellowship	220901	163,400	163,400
Graduate Fellowship - Academic Affairs	220902	1,636,321	1,636,321
Total Fellowships		1,799,721	1,799,721
<b>Other Student Financial Assistance</b>			
Restricted Budget - Student Financial Aid	500018	400,000	400,000
Work Study - Federal Off Campus	501102	68,400	68,400
America Reads	501103	50,000	50,000
Teach Grant 2019-20	501182	20,000	20,000

# Expenditure Summary

2021 Operating Budget



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<b>EXPENDITURE SUMMARY BY PCS</b>	<b>Index</b>	<b>Revised 2019-20 Budget</b>	<b>2020-21 Budget</b>
PELL Grants 2019-20	501240	23,000,000	22,857,000
SEOG 2019-20	501260	470,000	446,000
KEES	502101	12,575,000	12,323,000
Teacher Scholarship Program	502102	50,000	45,000
Early Childhood Development	502103	10,000	10,000
College Access Programs	502104	6,500,000	6,500,000
Work Ready - KHEAA	502106	12,000	12,000
Total Other Student Financial Assistance		43,155,400	42,731,400
<b>TOTAL STUDENT FINANCIAL AID</b>		<b>81,538,353</b>	<b>86,023,048</b>

# Expenditure Summary

2021 Operating Budget



<b>EXPENDITURE SUMMARY BY PCS</b>	<b>Index</b>	<b>Revised 2019-20 Budget</b>	<b>2020-21 Budget</b>
<b>MANDATORY TRANSFER/E&amp;G</b>			
Principal & Interest Agency Bonds	103121	10,582,790	10,582,790
DSU Renovation Bond Payment	103123	900,000	900,000
<b>TOTAL MANDATORY TRANSFER/E&amp;G</b>		<b>11,482,790</b>	<b>11,482,790</b>
<b>TOTAL EDUCATIONAL &amp; GENERAL</b>		<b>364,353,000</b>	<b>337,200,697</b>
<b>AUXILIARY ENTERPRISES</b>			
<b>Auxiliary Services</b>			
Printing Services	320102	43,765	43,765
Printing Services - Student Copy Center	320106	21,235	21,235
Undistributed Food Services Expense	320404	1,272,724	790,916
Food & Beverage Vending	320405	185,000	185,000
ID Center	320406	63,000	63,000
Food Service - Improvement/Equipment Fund	320409	424,000	424,000
Dining Services Administration	320410	65,276	65,234
Food Service - Capital Renewal	320411	181,000	181,000
Barnes & Noble Bookstore	320420	-	162,000
Total Auxiliary Services		2,256,000	1,936,150
<b>Housing</b>			
Student Television Services	290208	276,451	209,630
Undistributed Housing Expense	310504	6,076,360	6,207,669
Housing & Residence Life	310505	4,147,189	4,082,701
Total Housing		10,500,000	10,500,000
<b>University Centers</b>			
University Centers	310107	542,866	524,523
Undistributed Centers	310108	556,798	595,641
Student Leadership	310116	38,336	38,336
Total University Centers		1,138,000	1,158,500
<b>Bookstore</b>			
WKU Store	320414	6,938,000	-
Total Bookstore		6,938,000	-
<b>Auxiliary Transfer</b>			
University Center - DSU Renovation Debt	310114	2,253,000	2,253,000
Food Services - DSU Renovation Debt	320104	162,000	162,000
Bookstore - DSU Renovation Debt	320105	162,000	-
Total Auxiliary Transfer		2,577,000	2,415,000
<b>TOTAL AUXILIARY ENTERPRISES</b>		<b>23,409,000</b>	<b>16,009,650</b>
<b>TOTAL CURRENT FUNDS EXPENDITURES AND MANDATORY TRANSFERS</b>		<b>387,762,000</b>	<b>353,210,347</b>