



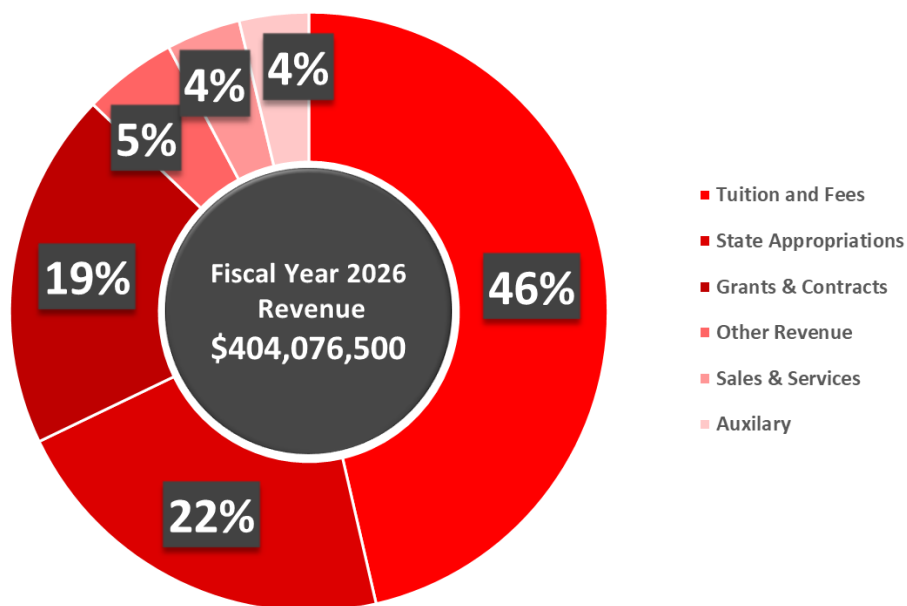
REVENUE

WKU’s revenue budget for FY 2026 is \$404.1 million, an increase of \$9.8 million, or 2%, compared to FY 2025. Tuition and fees remain the largest source of revenue, accounting for 46% of the total revenue budget, followed by state appropriations, which contribute 22%.

Sources of Revenue

Revenue	FY 2025	FY 2026	\$ Change	% Change
Tuition and Fees	184,154,400	187,436,600	3,282,200	2%
State Appropriation	86,741,900	86,850,600	108,700	0%
Grants & Contracts	72,625,400	77,966,000	5,340,600	7%
Other Revenue	18,268,900	20,467,200	2,198,300	12%
Sales & Services	17,314,600	16,205,000	1,109,600	-6%
Auxiliary	15,124,800	15,151,100	26,300	0%
Total	\$394,230,000	\$404,076,500	\$9,846,500	2%

Figure 4: FY 2026 Sources of Revenue





Tuition and Fees

WKU’s primary source of revenue is tuition and fees, accounting for 46% of the university's total revenue budget. The budgeted tuition in this proposal is based on first-time, first-year student enrollment of 2,800.

The Kentucky Council on Postsecondary Education (CPE) has the statutory authority to approve tuition rates for Kentucky’s public universities. In April of 2025, CPE adopted resident undergraduate tuition and mandatory fee ceilings for academic years 2025-26 and 2026-27, enabling the comprehensive universities to increase tuition rates by a maximum of \$630 over the two years and an increase of no more than \$420 in any one year. Using these guidelines, university executive leadership is recommending a 3.6% tuition rate increase for the 2025-2026 academic year.

One change for the 2025-2026 academic year is the addition of the college fee. College fees will be assessed per credit hour for the majority of courses other than dual credit, with fees ranging from \$15 to \$20 per credit hour. This change is expected to simplify billing for students, spread costs more evenly, and provide colleges with greater flexibility in addressing instruction and student support needs to best serve learning and career preparation. By adopting this approach across all colleges, WKU aims to create a more predictable and transparent cost structure while ensuring that resources are available to enhance instruction, provide hands-on learning experiences, and better prepare students for their careers.

Tuition and Fees

Tuition and Fees	FY 2025	FY 2026	\$ Change	% Change
Undergraduate	148,613,600	149,649,800	1,036,200	1%
Graduate	20,556,800	20,447,200	109,600	-1%
Other Tuition	4,381,800	3,194,000	1,187,800	-27%
Fees	10,602,200	14,145,600	3,543,400	33%
Total	\$184,154,400	\$187,436,600	\$3,282,200	2%



FY 2026 Tuition and Mandatory Student Fee Schedule

<u>Student Level/Enrollment</u>	<u>Summer 2026/</u>		
	<u>FY 2025</u>	<u>FY 2026</u>	<u>Rate PCH</u>
Undergraduate			
Resident	5,826	6,036	503
Military Veteran/Dependent	5,826	6,036	503
Nonresident	13,500	13,500	1,125
International	13,824	13,824	1,152
Incentive	7,068	7,068	589
Graduate (Per Credit Hour)			
Resident	607	607	607
Military Veteran/Dependent	607	607	607
Nonresident, International	953	953	953
Nonresident, Domestic	917	917	917
Doctorate, Ed. Leadership (Per Credit Hour)			
Resident	607	607	607
Military Veteran/Dependent	607	607	607
Nonresident, International	953	953	953
Nonresident, Domestic	917	917	917
Doctorate, Psychology (Per Credit Hour)			
Resident	620	690	690
Military Veteran/Dependent	620	690	690
Nonresident, International	953	953	953
Nonresident, Domestic	917	917	917
Doctorate, Nurse Practitioner (Per Credit Hour)			
Resident	663	663	663
Nonresident	858	858	858
Doctorate, Physical Therapy (Per Credit Hour)			
Resident	643	643	643
Nonresident	909	909	909
Distance Learning (Per Credit Hour)*			
Undergraduate	551	551	551
Graduate (Excluding Kentucky P-12 Educator, DNP and DPT)	707	707	707
Active Military (Per Credit Hour)*	250	250	250
Dual Credit (Per Credit Hour)*	95	95	95
WKU On Demand (Per Credit Hour)			
Undergraduate	485.50	503	503
Graduate	707	707	707
Special Programs (Per Credit Hour)			
Kentucky/Multi-state P-12 Educator*	350	350	350
Local Government Employee Discount Program*	500	500	500
KASA	450	450	450
KEA	425	425	425
SESC	425	425	425
RN to BSN Program	-	394	394

Mandatory Student Fees Per Semester

Student Athletics Fee	218
Student Centers Fee	62
Student Centers Fee, DSU Renovation Bonds	70
Parking Structure Fee, Creason Bonds	30

*Mandatory student fees are not assessed to these students.



State Appropriation

WKU’s state appropriation budget for FY 2026 is \$86.9 million. The Kentucky General Assembly passed the state’s biennial budget with House Bill 6 in April 2024. For FY 2026, the second year of the state’s biennial budget, performance funding and direct appropriation for the Gatton Academy of Math and Science are the only changes.

State Appropriation

State Appropriation	FY 2025	FY 2026	\$ Change	% Change
Base State Appropriation	70,693,900	70,693,900	0	0%
Performance Funding	5,460,300	5,261,000	199,300	-4%
Gatton Academy	5,134,700	5,442,700	308,000	6%
Insurance Prem. Subsidy	2,180,800	2,180,800	0	0%
KY Mesonet	1,750,000	1,750,000	0	0%
KERS Subsidy	1,522,200	1,522,200	0	0%
Total	\$86,741,900	\$86,850,600	\$108,700	0%

Kentucky’s performance funding pool is allocated to public universities based on how well each institution performs on 10 metrics. The overall performance funding pool for FY 2026 is \$115 million, an increase of \$10 million, or 9.5%, over the prior year. Although there was an increase to the overall pool, it will not be reflected as an increase to WKU. Funding allocation metrics are grouped into the following categories:

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

Grants & Contracts

Grants & Contracts revenue totals \$78 million and is increasing 7% over the prior year. The increase is due to increases in both federal Pell and state College Access Program (CAP) grants, which go directly to students for tuition reimbursement and help make college more affordable.



Grants & Contracts

Grants & Contracts	FY 2025	FY 2026	\$ Change	% Change
Pell	24,467,400	29,000,000	4,532,600	19%
Extramurally Funded Research	17,266,000	17,266,000	0	0%
College Access Program (CAP)	15,456,100	17,000,000	1,543,900	10%
KEES	11,611,000	11,000,000	611,000	-5%
Student Financial Assistance Grants	2,077,900	1,940,000	137,900	-7%
Facilities and Administrative (F&A)	1,747,000	1,760,000	13,000	1%
Total	\$72,625,400	\$77,966,000	\$5,340,600	7%

Other Revenue

The budget for Other Revenue is \$20.5 million and includes transfers from the College Heights Foundation, parking permits, camps, study abroad, investment income, and other various activities. This category is increasing 12% over the prior year due to an increase in fundraising associated with the new Gordon Ford College of Business and Hilltopper Fieldhouse.

Other Revenue

Other Revenue	FY 2025	FY 2026	\$ Change	% Change
Foundation Revenue	3,238,200	6,132,900	2,894,700	89%
Other Revenue	3,927,100	3,887,800	39,300	-1%
Investment Income	2,800,000	2,543,000	257,000	-9%
Vehicle Parking Permits	2,020,000	2,020,000	0	0%
Study Abroad	2,412,000	1,940,000	472,000	-20%
Lease Rental Revenue	1,245,900	1,365,800	119,900	10%
Educational Camp Revenues	1,129,000	1,081,000	48,000	-4%
Miscellaneous Fee Revenue	871,000	871,000	0	0%
Barnes & Noble Revenue	625,700	625,700	0	0%
Total	\$18,268,900	\$20,467,200	\$2,198,300	12%

Sales & Services

Sales & Services includes multiple categories of sales revenue on campus, although the majority of the funding is related to Athletics. This includes season ticket sales, conference distributions, game guarantees as well as other miscellaneous revenues. A 6% decrease is budgeted over the prior year due to better aligning the current budget with actual revenue.



Sales & Services

Sales & Services	FY 2025	FY 2026	\$ Change	% Change
Athletics	11,651,500	10,587,500	1,064,000	-9%
Other Sales & Services	2,735,800	2,767,500	31,700	1%
Continuing Education & Professional Development	1,880,800	1,637,500	243,300	-13%
Professional Services	1,046,500	1,212,500	166,000	16%
Total	\$17,314,600	\$16,205,000	(\$1,109,600)	-6%

Auxiliary

Auxiliary revenue includes reimbursements from the Student Life Foundation for Housing and Residence Life (HRL) activities, income received from dining services and activities in the Dero Downing Student Union, and the Student Center fee.

Auxiliary

Auxiliary	FY 2025	FY 2026	\$ Change	% Change
Student Life Foundation Reimburse	11,542,500	11,386,400	156,100	-1%
Dining Services	1,796,800	1,905,200	108,400	6%
Mandatory Fees	1,525,000	1,525,000	0	0%
Other Auxiliary	260,500	334,500	74,000	28%
Total	\$15,124,800	\$15,151,100	\$26,300	0%