



Fiscal Year 2024 Operating Budget



Plan effective
July 1, 2023, through June 30, 2024

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University Mission

An Institution of Opportunity: YSU inspires individuals, enhances futures, and enriches lives. As a student-centered university, Youngstown State University's mission is to provide innovative lifelong learning opportunities that will inspire individuals, enhance futures and enrich lives. YSU inspires individuals by cultivating a curiosity for life-long learning; enhances the futures of our students by empowering them to discover, disseminate and apply their knowledge; and enriches the region by fostering collaboration and the advancement of civic, scientific, and technological development. YSU's culture of enrichment flourishes in our diverse, accessible and quality education.

Vision

Youngstown State University is where students thrive in their educational and career pursuits, where scholarship creates innovative solutions, and where community engagement is a cornerstone of collaboration that collectively contribute to the sustainable prosperity of the region and beyond.

Values

We—the faculty, staff, administrators, and students of Youngstown State University—hold the following values essential to achieving the mission and realizing the vision.

Centrality of Students – We put students first, fostering their holistic and lifelong success.

Excellence and Innovation – We bring academic excellence and innovation to learning and life for all stakeholders.

Integrity and Human Dignity – We root all behaviors, decisions and actions in the achievement of integrity, mutual respect, collegiality, equity and inclusion.

Collaboration and Public Engagement – We embrace collaboration and create innovative partnerships to foster sustainability and enrich our university, our culture, and our region.

Board of Trustees

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Introduction

This document represents Youngstown State University's financial operating plan for the fiscal year commencing July 1, 2023 and ending June 30, 2024. The operating budget plan supports the University's [Plan for Strategic Actions to Take Charge of Our Future](#), adopted by the Board of Trustees in June 2020. The budget herein includes a forecast of revenues that is based on an analysis of future economic conditions and demographic trends. As one of the University's most important administrative tools, this budget serves to support actions for achieving goals associated with the *Plan to Take Charge of Our Future*.

This FY 2024 budget plan is also aligned with various [Resolutions](#) adopted by the Board of Trustees between 2019 and 2023 that guided and shaped the Plan. While these Resolutions provided guidance for developing the Plan, they also provide guidance for distributing resources for its successful implementation. In addition, the 2020, 2021 and 2022 Resolutions specifically addressed the sustainability of the future state of YSU, and there have been five [YSU Future State](#) conversations over the previous three years to foster engagement with the campus community on such matters.

The University's budget is presented in a format consistent with standardized definitions and classifications used for the federal Integrated Post-Secondary Data System. With the exception of funding related to the YSU Foundation and the Rich Center for Autism, this budget plan consists of unrestricted general and auxiliary funds. The unrestricted nature of all revenues used to support the University's general fund and auxiliary budgets allows broad discretion for the strategic allocation and use of resources in accordance with University policies and governmental accounting standards.

Pursuant to Ohio Administrative Code 3356-3-11, this operating budget was presented to the Board of Trustees' Finance & Facilities Committee on June 21, 2023, and to the full Board on June 22, 2023, and will serve as the University's financial governing document for FY 2024. The budget is based on certain assumptions and variables unknown at this time, such as student enrollment and state funding levels. Therefore, the budget may be modified or otherwise adjusted to reflect new information that becomes available during the course of the fiscal year.

Executive Budget Summary

Youngstown State University's proposed operating budget for FY 2024 is summarized in the table below, along with comparative information from the prior year's adjusted budget.

General Fund	FY 2023 Estimated Budget*	FY 2024 Proposed Budget	1-Year Flux	
			%	\$
Revenue:				
Tuition & fees	\$103,508,407	\$100,330,314	-3.1%	(\$3,178,093)
State appropriations	46,396,314	48,514,162	4.6%	2,117,848
Other sources	4,855,003	4,955,524	2.1%	100,521
	<u>\$154,759,724</u>	<u>\$153,800,000</u>	<u>-0.6%</u>	<u>(\$959,724)</u>
Expenses:				
Personnel	\$100,065,431	\$98,482,330	-1.6%	(\$1,583,101)
Operations & transfers out	60,697,855	56,317,670	-7.2%	(4,380,185)
Transfers in from other funds	(7,052,304)	(1,000,000)	-85.8%	6,052,304
	<u>\$153,710,982</u>	<u>\$153,800,000</u>	<u>0.1%</u>	<u>\$89,018</u>
Auxiliary Funds				
Net of general fund support	\$19,415,541	\$20,711,045	6.7%	\$1,295,504
Total Operating Budget	<u>\$174,175,265</u>	<u>\$174,511,045</u>	<u>0.2%</u>	<u>\$335,780</u>

*FY 2023 is estimated based on actual financial performance through the 3rd quarter (3/31/23).

Major Revenue Assumptions:

1. A \$3.1 million net decrease in tuition revenue resulting from a combination of the following factors:
 - a. A projected 4% decline in total full-time equivalent (FTE) student enrollments, largely attributable to unfavorable regional demographic changes. This planning assumption is required by the Board of Trustees resolution adopted on May 25, 2023.
 - b. A 3.0% adjustment to undergraduate tuition for incoming undergraduates enrolled in the *Penguin Promise* tuition guarantee program, as permitted by the Senate-passed version of House Bill 33 still under deliberation in the Ohio Statehouse at the time this document was prepared.
 - i. For this student cohort, a 3.0% adjustment equates to an annualized increase of just 0.75% per year over the next four academic years, which is well below the rate of inflation.
 - c. No change in undergraduate tuition rates for continuing students not part of a Penguin Promise cohort, pursuant to House Bill 33.
2. A 4.6% or \$2 million increase in State Share of Instruction funding appropriations, based on projections provided in May by the Ohio Department of Higher Education. Final FY 2024 SSI levels are contingent upon the final version of House Bill 33.
3. Any and all revenue in excess of budgeted levels shall be used to lessen the university's structural budget deficit. This includes above-budget revenue from tuition (if enrollment levels are greater than budgeted), and/or an increase in SSI or other income. This planning assumption is also required by the Board of Trustees resolution adopted on May 25, 2023.

Executive Budget Summary (continued)**Major Expense Assumptions:**

1. A net decrease in personnel costs attributable to the following factors:
 - A planned net reduction in 20 full-time faculty positions, resulting in \$1 million in net savings.
 - Reductions in non-teaching staff through departmental reorganizations and the elimination of certain staff vacancies.

2. Increases in some personnel costs attributable to the following factors:
 - A 2% wage increase for YSU police officers pursuant to the collective bargaining agreement with the Fraternal Order of Police/Ohio Labor Council.
 - A 2% salary increase for employees in the Association of Professional & Administrative Staff union pursuant to the bargaining agreement with APAS.
 - A 2% salary increase for professional/administrative employees excluded from a bargaining unit.
 - An 8% increase in costs for employee healthcare insurance.

3. A \$1 million transfer-in from prior year FY 2023 operating carry-forward funds (based on a projection of year-end fund balances).

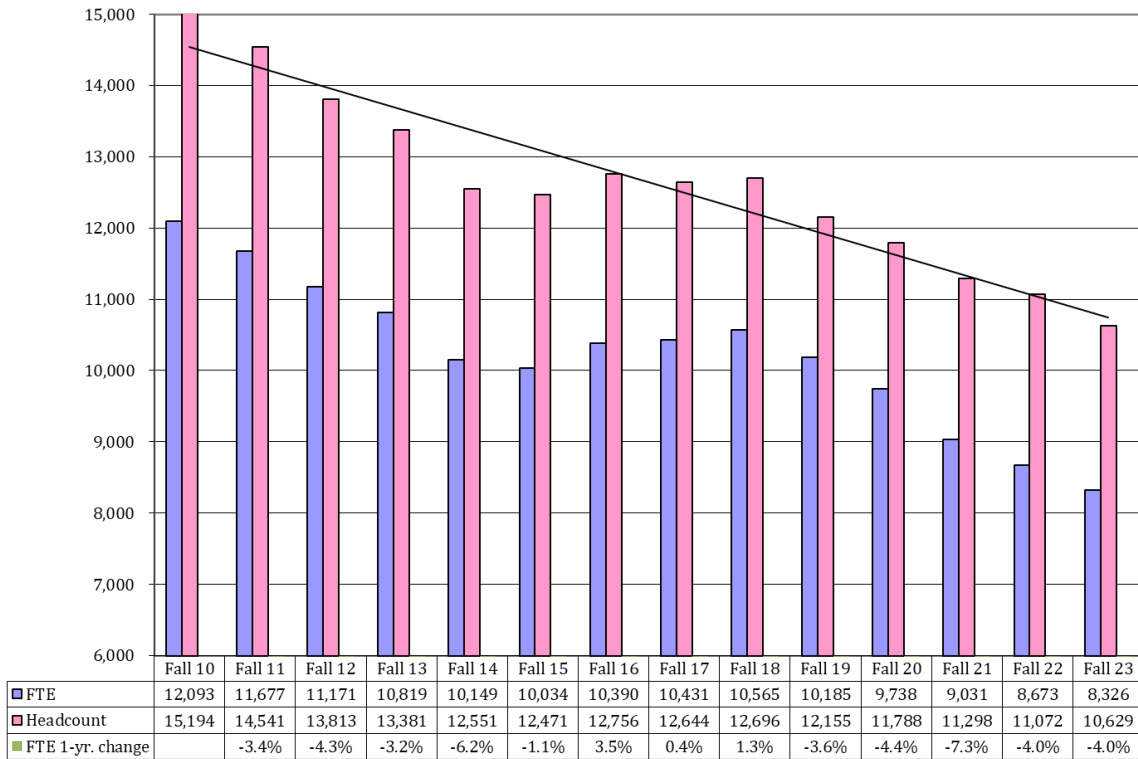
4. A \$15 million gap between budgeted expenses and revenues, which will be managed through spending controls, strategic reductions to operating budgets and vacancy savings, as well as revenue enhancements, i.e., if actual enrollment levels exceed budgeted projections.

Student Enrollment

For purposes of budget planning, student enrollment is the single most important variable because enrollment drives the University’s two largest income streams: tuition revenue and State Share of Instruction funding.

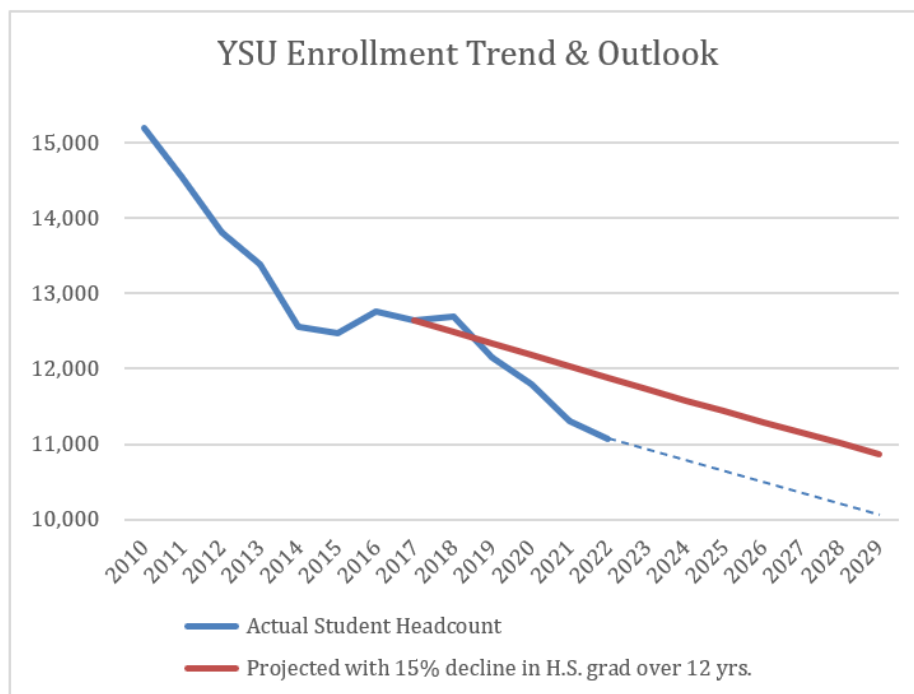
Over the past 13 years, the University’s enrollment levels have fluctuated from as high as 15,194 students in fall 2010 to as low as 11,072 last fall 2022. Enrollment levels next fall are again projected to decline, mainly due to unfavorable regional demographics characterized by declining numbers of high school graduates projected for Ohio, Pennsylvania, and the Midwest in general.

To arrive at the FY 2024 enrollment projection of 10,629 students (8,326 FTE), variables analyzed include the number of applications received and students admitted; the number of FAFSA applications received; the number of scholarships awarded and accepted; the number of students registered for orientation; and projected student continuation rates from the prior academic year.



Student Enrollment (continued)

Longer-term, YSU's enrollment outlook remains unfavorable, due in large part to regional demographic shifts characterized by fewer numbers of high school graduates projected over the next 10 to 15 years. One analysis for Ohio indicates a 15% decrease in the number of college-going high school graduates between 2017 and 2029 (EAB LLC. 2018). Another analysis for Ohio indicates an 11% decline between 2019 and 2036 (Knocking at the College Door). Therefore, YSU must plan for a substantial decrease in enrollment levels, particularly considering that Ohio's public four-year main campuses experienced an 8.9% decline in enrolled students between fall 2016 and 2022. The graph below illustrates the potential effect this trend could have on YSU's enrollment levels over the next seven years.



Ongoing economic uncertainties and changing public perceptions about the value of a college degree could further intensify the University's enrollment challenges. This is particularly troubling as Ohio has the [fifth highest number of post-secondary institutions in the country](#), including 14 four-year public universities with 24 branch campuses, 23 two-year community and technical colleges, and more than 50 four-year private colleges and universities. This means that the more than 111 post-secondary institutions in Ohio will be vying for enrollment among a smaller population of prospective students.

Given the direct and clearly negative impact this trajectory will have on tuition revenue and SSI funding, it is ***imperative*** that the University continue to make incremental progress toward containing costs, shedding low-demand programs, investing in programs with growth potential, and expanding initiatives that foster successful student outcomes. YSU must also be diligent about ensuring appropriate levels of administrative (non-teaching) employees.

International Student Enrollment

Consistent with the *Plan to Take Charge of our Future*, the University has taken a number of strategic actions to help stabilize enrollment, improve retention, and maintain or increase YSU’s market share of students. Among these initiatives is YSU’s international enrollment strategy that has seen tremendous success over the past three years. In FY 2023, international enrollment grew by 74%, and net revenue associated with international students grew to \$4.6 million, an increase of 166%. On a per student FTE basis, net revenue attributable to international enrollment grew by 53% in FY 2023.

International Student Strategy - Fiscal Analysis			
	FY 2022	FY 2023*	% change
Revenues			
Tuition & fees	\$5,723,924	\$7,222,599	26%
Housing	361,179	1,043,626	189%
Parking/Transportation	20,986	17,930	-15%
Application Fee	32,175	108,960	239%
Credentialing Fee	9,675	39,330	307%
Books/Supplies	14,837	15,095	2%
Other	49,324	74,041	50%
Total Revenue	\$6,212,099	\$8,521,581	37%
Expenses			
Financial Aid	\$2,690,460	\$1,578,350	-41%
Financial Aid - Room & Board	241,471	463,664	92%
Financial Aid - Books/Supplies	14,837	15,095	2%
Remission/Grad Asst	980,272	733,234	-25%
Total Financial Aid	\$3,927,041	\$2,790,344	-29%
International Programs Office			
Salaries & Benefits	\$440,574	\$581,965	32%
Overseas recruiter fees	65,000	465,975	617%
Other	46,678	78,972	69%
Total IPO expenses	\$552,253	\$1,126,912	104%
Grand Total - direct expenses	\$4,479,293	\$3,917,256	-13%
Revenue net of expenses	\$1,732,806	\$4,604,325	166%
International Students - FTE	321	557	74%
Net revenue per International FTE	\$5,398	\$8,262	53%
<hr/>			
<i>YSU total net revenue per total FTE**</i>	<i>\$8,791</i>	<i>\$8,981</i>	
Net revenue per FTE, international vs. YSU total	(\$3,393)	(\$719)	
	-39%	-8%	
<small>*FY 2023 figures are year-to-date, as of 5/15/23. Revenue per FTE are based on projected revenue. **Analysis does not account for effect on SSI funding; international students are not eligible for SSI.</small>			

While this analysis suggests that net revenue per international student FTE is just 8% or \$719 lower than net revenue for all students, it is important to note that this analysis does not take into account State Share of Instruction funding for which international students are not eligible.

General Fund Revenues

As depicted in the table below, FY 2024 budgeted general fund revenues total \$153.8 million, a decrease of 0.6% relative to the prior year. Tuition and fee income is expected to decline by nearly \$3.2 million in FY 2024, largely due to a 4% decline in student enrollment levels budgeted for next year.

YSU's State Share of Instruction (SSI) funding is expected to increase by 4.6% or \$2.1 million, mainly as a result of (1) a roughly 1% increase to the statewide total SSI appropriation in House Bill 33; and (2) improvements made by YSU to its student success rates that drive SSI formula allocations.

Other revenue sources are budgeted to increase by 2.1%, mainly attributable to increased income for facility rentals, and indirect cost recoveries related to external grants.

General fund revenues are summarized in the table below.

Source	FY 2023 Adjusted* Budget	FY 2024 Proposed Budget	1-Year Flux	
			%	\$
<i>Tuition, Fees & Other Student Charges</i>				
Instructional & Mandatory Fees	\$93,210,115	\$90,121,431	-3.3%	(\$3,088,684)
Other Tuition, Fees & Charges	10,298,292	10,208,883	-0.9%	(89,409)
Total Tuition & Fees	<u>\$103,508,407</u>	<u>\$100,330,314</u>	<u>-3.1%</u>	<u>(\$3,178,093)</u>
<i>State Share of Instruction</i>				
Total State Funding	46,396,314	48,514,162	4.6%	2,117,848
<i>Other Sources</i>				
	4,855,003	4,955,524	2.1%	100,521
Total General Fund Revenue	<u>\$154,759,724</u>	<u>\$153,800,000</u>	<u>-0.6%</u>	<u>(\$959,724)</u>

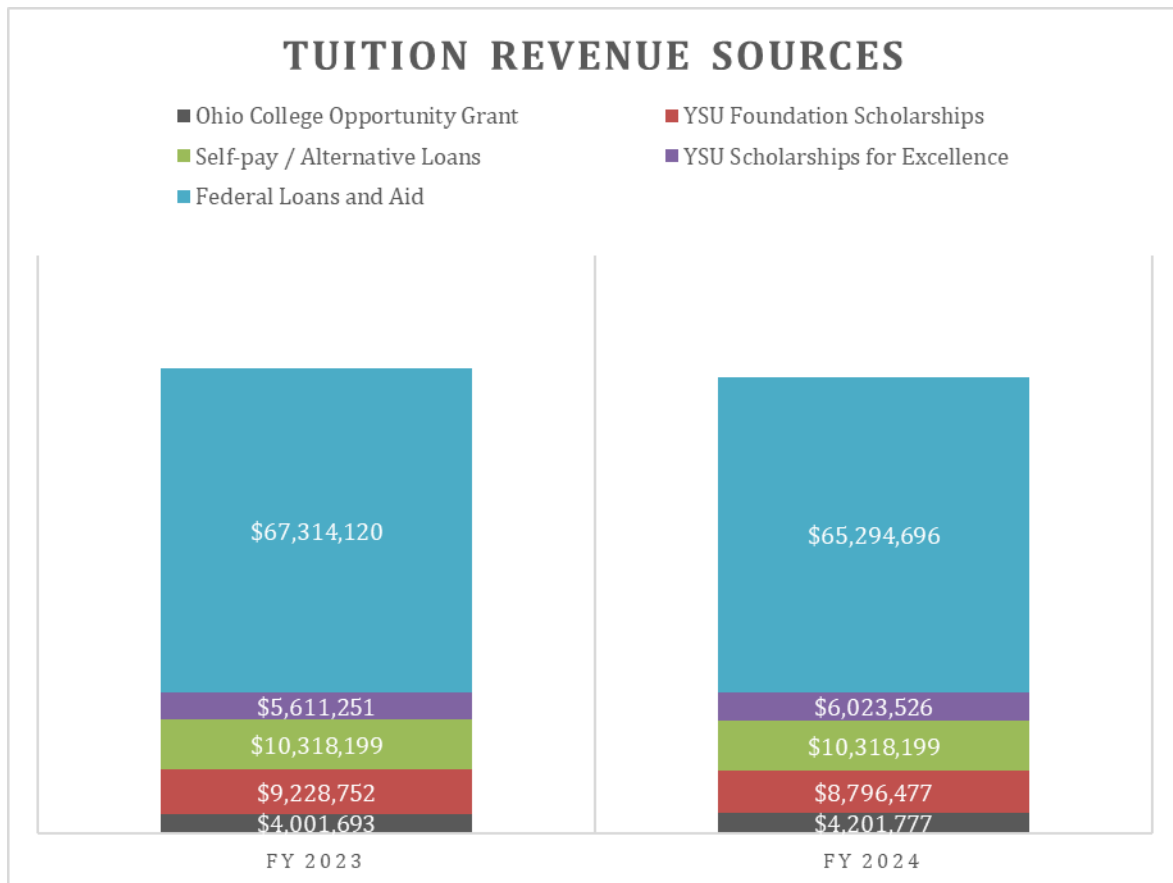
**FY 2023 is estimated based on actual financial performance through the 3rd quarter (3/31/23).*

Additional information about major revenue sources in the general fund can be found on the next two pages. More detail can also be found in Appendix A.

Tuition & Fee Revenues

Tuition and fees account for 65% of annual operating income, by far the University's largest source of revenue. Totalling more than \$100 million in annual general fund income, tuition and fees are ostensibly paid by students. However, there are a number of resources available to students to support the cost of attendance, including federal and state aid programs, as well as scholarships provided by both the University and the YSU Foundation.

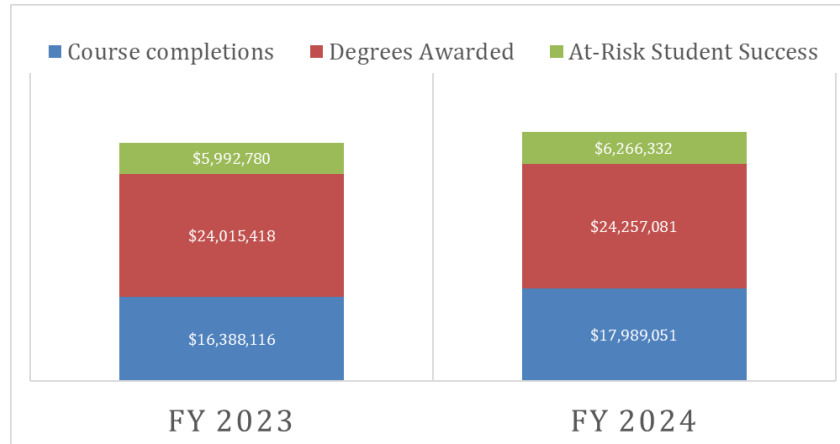
The graph below depicts the estimated sources of tuition and fee revenues for FY 2023 and FY 2024.



At \$65 million per year, federal funds represent the largest single resource available to students to help cover the cost of tuition and fees. Federal funds consist primarily of Direct Student Loans and Pell Grants but also include Perkins Loans, Federal Work Study and Supplemental Educational Opportunity Grants. The University's reliance on these federal funds underscores the importance of compliance with federal student aid regulations, as well as the need to maintain strong relationships with congressional leaders and policymakers in Washington D.C., Columbus and elsewhere. It is also essential to continue to articulate the value of a degree from Youngstown State University, with an emphasis on job-placement and career advancement for YSU graduates.

State Operating Appropriations

The Ohio Department of Higher Education distributes State Share of Instruction (SSI) dollars through a complex formula that is designed to financially reward campuses on the basis of student success. As depicted in the graph below, SSI funding is allocated based on (1) the number of courses successfully completed by students; (2) the number of degrees awarded to students; and (3) success among students who are identified as being at-risk, both academically and socioeconomically.



Notably, YSU’s formula allocation is projected to rise by 4.6% next fiscal year, despite just a 1% increase projected in the total statewide SSI appropriation for FY 2024. This increase in state funding is driven primarily by YSU’s improved performance vis-à-vis student success outcomes, underscored by a 14% improvement in YSU’s six-year graduation rate between 2014 and 2021.

<u>Ohio State Universities</u>	<u>FY 2023 Actual</u>	<u>FY 2024* Projected</u>	<u>One-year change in SSI</u>	
Akron	\$87,472,204	\$82,986,861	-5.1%	(\$4,485,343)
Bowling Green St.	87,349,426	89,884,952	2.9%	2,535,526
Cincinnati	232,806,788	245,122,759	5.3%	12,315,972
Cleveland State	79,879,944	80,496,882	0.8%	616,939
Central State	4,033,015	4,547,983	12.8%	514,968
Kent State	158,966,323	159,556,402	0.4%	590,079
Miami University	82,051,969	84,399,336	2.9%	2,347,367
NEOMED	20,703,059	21,303,905	2.9%	600,846
Ohio State	417,608,197	430,052,119	3.0%	12,443,922
Ohio University	177,957,567	174,045,206	-2.2%	(3,912,361)
Shawnee State	13,811,804	13,625,214	-1.4%	(186,590)
Toledo	111,081,581	110,241,775	-0.8%	(839,806)
Wright State	76,988,019	73,587,800	-4.4%	(3,400,220)
Youngstown State	46,396,314	48,514,162	4.6%	2,117,848
Total	<u>\$1,597,106,209</u>	<u>\$1,618,365,355</u>	<u>1%</u>	<u>\$21,259,147</u>

*Source: Ohio Department of Higher Education. FY 2024 projection is based on House-passed version of H.B. 33, adjusted for anticipated changes in Senate/final version of H.B. 33.



Academic Portfolio Adjustments

Through a combination of strategic actions consistent with the *Plan to take Charge of our Future*, and by other circumstantial means, the number of full-time faculty is projected to decrease by 20 FTE in FY 2024, representing a net reduction in budgeted costs totaling \$1 million as summarized in the following table:

FY 2024 Faculty Planning Summary		
	<u>Budget impact</u>	<u>Faculty count</u>
VSRP		
Incentive payments	\$1,617,793	
Salary savings	<u>(\$2,683,010)</u>	
Net VSRP	<u>(\$1,065,217)</u>	-22
Voluntary separations	(\$1,328,097)	-14
Article 11 separations	(\$393,714)	-4
Article 13 separations	\$0	0
Approved searches	\$1,698,305	20
Net total	<u>(\$1,088,723)</u>	-20

**All amounts include base salaries and applicable fringe benefits.*

Over the past three years, the University has undertaken an in-depth analysis of its academic portfolio through the [Academic Program Enhancement and Effectiveness Initiative \(APEEI\)](#), an exemplar of shared governance that has facilitated data-informed decisions regarding program investment and disinvestment. Through the APEEI process, the Provost continues to consult with the college deans and department chairpersons to strategically reduce faculty levels in certain programs, while increasing faculty investments in certain other areas. To facilitate this exercise, academic programs were placed in three distinct categories intended to provide clear strategic direction regarding faculty investments and disinvestments:

- Grow/Invest/Priority
- Diligence/Vigilance/Improve
- Adjust/Improve/Sunset

These categories are based on an assessment of a several key performance indicators, including program offerings at competitor institutions, local and national student demand, employment opportunities for program graduates, and program economics.

Academic Portfolio Adjustments (continued)

The table below illustrates the net changes in the number of faculty FTE for FY 2024 within these APEEI categories:

	<u>Additions</u>	<u>Separations</u>	<u>Net Change</u>	
● Grow/Invest/Priority	16	-20	-4	●
● Diligence/Vigilance/Improve	4	-8	-4	●
● Adjust/Improve/Sunset	0	-12	-12	●
Totals	20	-40	-20	



More detailed information about these faculty separations and additions can be found on the next three pages.

Faculty Separations

Leading up to FY 2024, a total of 40 members of the faculty were separated from YSU employment. The first category of faculty separations resulted from the voluntary separation/retirement program (VSRP) that the University offered to the faculty, specifically to reduce the number of involuntary separations that might otherwise be necessary. Of the 23 VSRP applications received, the University accepted 22, denying only one application from the Marketing department for purposes of program sustainability.

The VSRP's impact on the FY 2024 budget is summarized in the following table:

Faculty Voluntary Separation Retirement Plan					
Department	Rank	Salary savings	VSRP Payment: 80% of salary capped @ \$100K.	Net savings, FY 2024	APEEI category
Biological Science	Associate Professor	\$81,862	\$65,490	\$16,372	●
Dana - Music	Professor	101,259	81,007	20,252	●
Dana - Music	Professor	82,919	66,335	16,584	●
Electrical & Computer Engineering	Assistant Professor	78,914	63,131	15,783	●
Engineering Technology	Professor	103,940	83,152	20,788	●
English	Professor	98,790	79,032	19,758	●
Foreign Languages	Professor	81,791	65,433	16,358	●
Gerontology & LT Care	Associate Professor	69,722	55,778	13,944	●
Math & Statistics	Professor	147,716	100,000	47,716	●
Math & Statistics	Professor	97,507	78,006	19,501	●
Math & Statistics	Assistant Professor	86,527	69,222	17,305	●
Math & Statistics	Assistant Professor	74,599	59,679	14,920	●
Mechanical & Indust. Engineering	Professor	139,926	100,000	39,926	●
Nursing	Professor	92,339	73,871	18,468	●
Nursing	Professor	81,644	65,315	16,329	●
Nursing	Associate Professor	69,722	55,778	13,944	●
Philosophy & Religious Studies	Professor	96,723	77,378	19,345	●
Physical Therapy	Associate Professor	85,452	68,362	17,090	●
Psychology	Professor	92,586	74,069	18,517	●
Sociology & Anthro.	Associate Professor	77,981	62,385	15,596	●
Teacher Education	Assistant Professor	57,627	46,101	11,525	●
Theater Dance	Associate Professor	73,252	58,602	14,650	●
Count total: 22	Totals[†]	<u>\$2,683,010</u>	<u>\$1,617,793</u>	<u>\$1,065,217</u>	

[†] Total salaries includes 36% inflator for fringe benefits; VSRP incentive payments are subject only to Medicare.

APEEI Categories: Grow/Invest/Priority ● Diligence/Vigilance/Improve ● Adjust/Improve/Sunset ●

Faculty Separations (continued)

The University also issued four non-renewal letters under article 11 of the OEA Faculty contract. The FY 2024 budgetary impact of these actions is summarized in the following table:

Article 11 non-renewals			
Department	Rank	Salary savings	APEEI category
Accounting & Finance	Assistant Professor	\$85,293	●
Hospitality Mgt & Merchandising	Assistant Professor	62,424	●
Nursing	Assistant Professor	65,584	●
Physical Therapy	Assistant Professor	76,195	●
	Total Salaries	\$289,496	
	Total with fringe benefits	\$393,714	

APEEI Categories: Grow/Invest/Priority ● Diligence/Vigilance/Improve ● Adjust/Improve/Sunset ●

In addition, 14 members of the faculty elected to exit the University through voluntary retirement or resignation. The results of these separations are summarized here:

Other Voluntary separations (retirements and resignations)			
Department	Rank	Salary savings	APEEI category
Biology	Lecturer	\$51,000	●
Communication	Professor	83,686	●
Computer Science & Info. Sys.	Associate Professor	90,784	●
Dana Music	Lecturer	44,244	●
Economics	Professor	92,056	●
English	Associate Professor	71,465	●
Management	Assistant Professor	121,571	●
Math & Statistics	Assistant Professor	59,719	●
Math & Statistics	Lecturer	48,960	●
Mechanical Engineering	Lecturer	58,140	●
Nursing	Professor	85,778	●
Nursing	Lecturer	53,000	●
School of Technology	Associate Professor	72,975	●
Social Work	Lecturer	43,165	●
		\$976,542	
	Total with fringe benefits	\$1,328,097	

APEEI Categories: Grow/Invest/Priority ● Diligence/Vigilance/Improve ● Adjust/Improve/Sunset ●

Faculty Additions

In FY 2024, the University will invest nearly \$1.7 million by adding 20 new faculty to key academic programs/departments, as defined by through the APEEI. Of these new faculty investments, 13 will be term lecturers and seven will be tenure-track faculty.

Department	Type	Salary cost FY2024	APEEI category
Art - Graphic & Interactive Design	Tenure Track	\$75,000	●
Business - Human Resource Mgmt.	Tenure Track	115,000	●
Business - Marketing	Tenure Track	115,000	●
Computer Science & Information Systems	Term	61,000	●
Computer Science & Information Systems	Term	61,000	●
Dana Music - Music Industry/Recording Arts	Term	55,600	●
Electrical Engineering	Term	62,000	●
Geology and Environmental Science	Term	50,000	●
Industrial and System Engineering	Term	62,000	●
Kinesiology & Sport Science	Tenure Track	55,660	●
Marketing	Term	42,734	●
Mathematics & Statistics	Term	48,900	●
Nursing	Term	53,000	●
Nursing	Term	48,000	●
Nursing	Term	48,000	●
Nursing	Tenure Track	58,700	●
Nursing	Tenure Track	58,700	●
Nursing - Family Nurse Practitioner Program	Term	58,000	●
Physical Therapy - Grad. Health & Rehab. Sciences	Tenure Track	76,000	●
Social Work	Term	44,460	●
	Total Salaries	<u>\$1,248,754</u>	
Count total: 20			
	Total with fringe benefits	<u>\$1,698,305</u>	

APEEI Categories: Grow/Invest/Priority ● Diligence/Vigilance/Improve ● Adjust/Improve/Sunset ●

General Fund Expenses

General fund expenses are summarized by functional expense category in the table below. Overall, budgeted expenses in FY 2024 are projected to increase by 1% above the prior fiscal year's budget.

	FY 2023	FY 2024	1-Year Flux	
Academic Excellence & Support	\$81,603,822	\$80,115,002	-1.8%	(\$1,488,820)
Student Success & Student Experience	28,574,676	28,865,204	1.0%	290,528
Institutional Support	23,085,421	22,085,110	-4.3%	(1,000,312)
Plant Operation & Maintenance	17,873,121	22,172,489	24.1%	4,299,368
Intercollegiate Athletics	15,304,141	15,601,247	1.9%	297,106
Unallocated adj. & managed reductions	(14,141,181)	(15,039,052)	6.3%	(897,871)
Total General Fund	\$152,300,000	\$153,800,000	1.0%	\$1,500,000

Academic Excellence & Support includes expenses directly associated with classroom instruction, academic administration, curriculum development, and instructional information technology. The 1.8% decrease in this category is mainly due to net reductions in full-time faculty levels described in the *Academic Portfolio Adjustments* section above.

Student Success & Experience includes expenses that support student admissions, financial aid and scholarships, student services administration, counseling and career guidance, and social and cultural development programming for students. The 1% increase in this category is largely the result of planned salary increases for APAS and excluded professional staff. Employee healthcare costs are also driving the increase here.

Institutional Support includes fiscal operations, general administration, executive management, administrative information technology, and public relations. The 4.3% decrease in this category is mostly due to staff attrition and the elimination of some position vacancies.

Plant Operation & Maintenance (POM) includes building repairs, custodial services, groundskeeping, health and safety, and utilities, i.e., electricity, water, and natural gas. The 24% increase in FY 2024 is due to several factors, including: (1) a scheduled increase in debt service expenses on existing debt obligations related to construction and renovations to buildings; (2) a \$1.1 million increase in contracted janitorial expenses; (3) a 36% increase in costs for trash collection services; and (4) a 2% salary adjustment for YSU Police pursuant to the University's agreement with the FOP union.

The amount shown here for Intercollegiate Athletics represents general fund support for the University's athletic programs and does not reflect other revenue earned by the Athletic Department (see Appendix B for detail). The increase in FY 2024 is due in part to a \$100,000 gender equity enhancement for women's sports, an increase in scholarship expenses, and salary enhancements in the football and men's basketball programs.

Amounts shown as unallocated adjustments and managed reductions include the University's structural deficit, as well as spending reductions that will be managed during the fiscal year through vacancy savings, strategic budget cuts and other means, as necessary.

General Fund Expenses by Functional Category

The following table provides additional detail on the functional activities included in the various expense categories budgeted for FY 2024. Taken together, Academic Excellence & Support and Student Success & Experience comprise 71% of total budgeted expenses in FY 2024, totaling \$109 million. Of this amount, 52% is allocated for Academic Excellence, while 19% is allocated to Student Success/Experience. The remaining share of budgeted expenses are tied to other costs associated with operating the University.

	FY2023	FY2024
Academic Excellence & Support		
General Academic Instruction	\$61,573,134	\$59,372,016
Community Education	2,800	2,800
Preparatory Remedial Instruction	48,774	43,419
Instructional Information Tech	1,273,288	1,277,257
Individual and Project Research	436,215	420,742
Community Service	8,569	8,569
Public Broadcasting Services	385,442	389,429
Library	2,795,896	2,530,739
Museums and Galleries	238,630	227,165
Educational Media Services	5,348,116	6,154,310
Academic Support Information Tech	789,667	879,667
Ancillary Support	1,542,760	1,881,047
Academic Administration	6,766,604	6,486,852
Academic Personnel Development	209,333	253,250
Course and Curriculum Development	184,594	187,740
	\$81,603,822	\$80,115,002
Student Success & Student Experience		
Student Service Administration	\$11,475	\$11,475
Social and Cultural Development	3,278,391	3,178,174
Counseling and Career Guidance	2,518,088	2,499,017
Financial Aid Administration	1,430,051	1,386,964
Student Admissions	3,144,391	3,328,394
Student Records	2,825,409	3,074,106
Student Health Services	475,811	481,947
Scholarships	10,493,718	10,507,785
Auxiliary Enterprises Student	4,397,342	4,397,342
	\$28,574,676	\$28,865,204
Institutional Support		
Executive Management	\$3,576,260	\$3,190,031
Fiscal Operations	1,704,187	1,817,878
General Administration	7,040,212	6,682,296
Administrative Information Tech	5,617,846	4,972,778
Public Relations Development	5,146,916	5,422,127
	\$23,085,421	\$22,085,110
Plant Operation & Maintenance		
Building Maintenance	\$5,753,661	\$7,595,333
Custodial Services	2,599,152	3,727,137
Utilities	4,945,500	6,134,545
Landscape and Grounds Maintenance	952,577	1,003,104
Security and Safety	3,622,231	3,712,370
	\$17,873,121	\$22,172,489
Intercollegiate Athletics	\$15,304,141	\$15,601,247
Unallocated adj. & managed reductions	(\$14,141,181)	(\$15,039,052)
	<u>\$152,300,000</u>	<u>\$153,800,000</u>

71% of resources are allocated for Academic Affairs and Student Success/Experience

General Fund Expenses by Natural Classification

The following table depicts general fund expenses arranged by natural classification. Personnel expenses in FY 2024 include 2% salary adjustments for APAS, FOP and excluded professional staff but do not reflect adjustments for faculty or hourly employees and therefore are subject to change pending the outcome of negotiations with the OEA and ACE unions. Operating expenses are projected to be lower overall but increases are budgeted for Repairs & Maintenance, Debt Service, and Contracted Fees & Services to reflect scheduled and/or contracted cost increases. Utilities are also projected to rise due to increased costs for natural gas, water usage and waste collection.

	FY 2023	FY 2024	1-Year Flux	
	Budget	Budget	%	\$
Personnel				
Full-service faculty (includes searches in progress)	\$28,759,124	\$27,644,009	-3.9%	(\$1,115,115)
Faculty overload pay	665,000	665,000	0.0%	0
Part-time faculty	3,604,000	3,604,000	0.0%	0
Summer school faculty	2,200,000	2,200,000	0.0%	0
Dept. Chairperson Stipends	398,640	398,640	0.0%	0
Subtotal - Faculty	\$35,626,764	\$34,511,649	-3.1%	(\$1,115,115)
Staff	\$32,510,215	\$32,470,948	-0.1%	(\$39,267)
Faculty stipends, temp staff & student wages	4,933,861	4,973,435	0.8%	39,574
Fringe Benefits	27,594,591	26,526,298	-3.9%	(1,068,293)
Total Personnel	\$100,665,431	\$98,482,330	-2.2%	(\$2,183,101)
Operating Expenses				
Supplies	\$1,675,418	\$1,449,048	-13.5%	(\$226,370)
Business-Related Expenses and Travel	1,210,125	1,234,653	2.0%	24,528
Dues and Memberships	282,338	278,085	-1.5%	(4,253)
Public Relations & Communications	2,314,083	2,314,983	0.0%	900
Repairs and Maintenance	3,815,730	4,898,364	28.4%	1,082,634
Utilities	3,320,442	4,332,942	30.5%	1,012,500
Debt Service	1,389,799	4,279,338	207.9%	2,889,539
Library Acquisitions	1,092,445	1,092,445	0.0%	0
Equipment & Rentals Non-Facilities	396,960	495,440	24.8%	98,480
Contracted Fees & Services	7,973,768	8,433,076	5.8%	459,308
Revenue Sharing (excludes AP)	867,247	867,247	0.0%	0
Miscellaneous	354,676	465,865	31.3%	111,189
Bad Debt	400,000	400,000	0.0%	0
Scholarships & Awards	10,260,482	10,260,482	0.0%	0
Plan for Strategic Actions	500,000	500,000	0.0%	0
Match Funds & Unallocated Accounts	1,727,465	1,699,355	-1.6%	(28,110)
Spending reductions & vacancy savings	(4,311,039)	(13,969,499)	224.0%	(9,658,460)
	\$33,269,939	\$29,031,824	-12.7%	(\$4,238,115)
Transfers				
Transfers to other funds	\$8,284,325	\$7,297,257	-11.9%	(\$987,068)
Transfers to auxiliaries for operations	19,143,591	19,988,589	4.4%	844,998
	\$27,427,916	\$27,285,846	-0.5%	(\$142,070)
One-time Adjustments				
Transfer from budget stabilization reserve	(\$6,300,000)	\$0	-100.0%	\$6,300,000
Transfer from prior year carry-forward	(2,763,286)	(1,000,000)	-63.8%	1,763,286
	(\$9,063,286)	(\$1,000,000)	-89.0%	\$8,063,286
Total General Fund	\$152,300,000	\$153,800,000	1.0%	\$1,500,000

Scholarships and YSU Foundation Support for Scholarships

Student scholarships remain an important part of the University's enrollment strategy. For FY 2024, nearly \$21 million is forecasted for non-athletic student scholarships, including \$10.9 million in funding from the YSU Foundation and \$10 million in YSU general funds.

	FY 2024		
	Foundation	University	Total
Scholarships for Excellence (merit-based)			
Honors & Scholars	\$2,438,725		\$2,438,725
Trustees'	2,151,925		2,151,925
President's	1,020,601	\$871,194	1,891,795
Deans		1,389,150	1,389,150
Red & White		2,082,174	2,082,174
First Opportunity		906,356	906,356
MLK Merit		357,587	357,587
Provost		411,130	411,130
Academic Achievement		275,557	275,557
Total Scholarships for Excellence	\$5,611,251	\$6,293,148	\$11,904,399
Need-Based Aid			
Housing Grant		\$305,606	\$305,606
Trailblazer		366,451	366,451
PA State Grant Supplement	\$200,000	183,365	383,365
Penguin Assistance		611,215	611,215
Presidential Residential Leadership		178,475	178,475
Total Need Based	\$200,000	\$1,645,112	\$1,845,112
Transfer Scholarships (merit-based)			
Transfer Level 1		\$375,000	\$375,000
Transfer Level 2		150,000	150,000
PHI THETA KAPPA		74,400	74,400
Total Transfer Scholarships		\$599,400	\$599,400
International Scholarships (merit-based)			
International Opportunity		\$181,018	\$181,018
International Deans		225,728	225,728
International President's		265,911	265,911
International Trustees'		18,934	18,934
International Plus		5,462	5,462
International Access Renewals		5,826	5,826
International Scholar Renewals		249,057	249,057
International Achievement Renewals		48,064	48,064
Total International Scholarships		\$1,000,000	\$1,000,000
Supporting Other Scholarship Objectives			
Housing Excellence & Housing Experience		\$72,340	\$72,340
BaccMed	\$70,000		70,000
Univ Serv Grt-in-Aid		11,000	11,000
5th Yr Grant-in-Aid		54,000	54,000
Urban Internship		11,000	11,000
Wolves Club YSU Match		32,000	32,000
YSU Alumni Legacy		3,500	3,500
Use Projects Fund			0
Carl Nunziato Scholarship	40,024		40,024
Undergrad Student Research Program			0
ROTC	10,000		10,000
Dana School of Music	50,000		50,000
Beecher Art & Theatre Award	50,000		50,000
Retention Fund		7,500	7,500
Graduate Assistantships	350,000	250,000	600,000
Miscellaneous Academic Affairs		21,000	21,000
Total Other	\$570,024	\$462,340	\$1,032,364
Donor Designated	\$4,520,875		\$4,520,875
GRAND TOTAL	\$10,902,150	\$10,000,000	\$20,902,150

Auxiliary Services

Auxiliaries provide a variety of services that enhance campus life for YSU students, faculty, staff, alumni and visitors. Auxiliaries also generate revenue through sales and services, which helps support their operations. As summarized in the table below, the combined FY 2024 budgets for the University’s auxiliaries total \$38.5 million, which includes \$17.8 million in general fund support and \$20.7 million in income generated by each auxiliary. (See Appendix C for greater detail.)

Auxiliary Services:	FY 2024 Budget	1-Year Flux	
		%	\$
Intercollegiate Athletics	\$20,538,920	9.6%	\$1,800,698
Housing Services	10,905,428	0.6%	66,460
Parking Services	4,046,000	4.4%	169,900
Kilcawley Center	1,798,809	5.0%	85,444
Andrews Recreation & Wellness Center	1,299,477	1.4%	18,000
Total Auxiliary Budgets	\$38,588,634	5.9%	\$2,140,502
Less General Fund Support	(17,877,589)	5.0%	(844,998)
Total Earned Income	\$20,711,045	6.7%	\$1,295,504

The \$20.5 million Athletics budget is indicative of the long-standing institutional decision to support an NCAA-compliant Division I intercollegiate athletic program consistent with Board of Trustees Policy 3356-6-02. The 9% increase in FY 2024 is mainly due to a 24% increase in earned athletic revenue that includes a \$400,000 increase in game guarantee income, and a \$250,000 increase in NCAA Revenue Sharing income. General fund support for Athletics will increase by 1.9% in FY 2024.

The FY 2024 budget for Housing Services is based on a planned occupancy rate of 90% in the residence halls, and 100% occupancy in the University Courtyard Apartments. Housing’s FY 2024 budget is also based on rate adjustments approved by the Board of Trustees in September 2022 that included a 3.7% increase in room and board for students living in the residence halls, and a \$25/month rent increase at the Courtyard Apartments.

Parking Services’ FY 2024 budget is projected to increase by 4.4% due in large part to increased revenues associated with a planned increase in the price of employee parking permits, effective July 1, 2023. Parking permits are provided as a fringe benefit at no charge to employees, though these funds are recorded as income in the Parking auxiliary budget.

The FY 2024 budget for Kilcawley Student Center will increase by 5% in FY 2024 as a result of increased revenue projections for Chartwells’ food service commissions, and from sponsorship income.

The Andrews Recreational Center budget will increase by 1.4% in FY 2024 as a result of increased projections for faculty and staff memberships, and growth in income from locker rentals and program fees.

Rich Center for Autism

Established in 1995, The Paula and Anthony Rich Center for the Study and Treatment of Autism is an externally funded unit of Youngstown State University.

Pursuant to the agreement between the Rich Center and YSU, the Rich Center's budget is included here for approval by the YSU Board of Trustees. The Rich Center will remain fully funded by external sources and will not receive direct funding support from the University. The University will, however, continue to provide approximately 15,500 square feet of space in Fedor Hall to house the Rich Center's classrooms, labs and administrative offices.

The Rich Center's proposed budget for FY 2024 has been approved by the Rich Center's Advisory Board and is based on an 11.7% increase in revenue, mainly from tuition revenue and miscellaneous income related to grants and endowments.

<u>Rich Center for Autism</u>	FY 2023	FY 2024	1-Year Flux	
	<u>Budget</u>	<u>Budget</u>	<u>%</u>	<u>\$</u>
Revenues				
Noncredit Tuition	\$1,965,216	\$2,067,298	5.2%	\$102,082
Cash Gifts	120,000	120,000	0.0%	0
Misc. Income		141,819		141,819
Total Revenues	<u>\$2,085,216</u>	<u>\$2,329,117</u>	<u>11.7%</u>	<u>\$243,901</u>
Expenses				
<i>Personnel</i>				
Full- and Part-time Staff	\$1,198,060	\$1,293,632	8.0%	\$95,572
Temporary Staff	81,125	72,500	-10.6%	(8,625)
Fringe Benefits	498,381	575,335	15.4%	76,954
Total Personnel	<u>\$1,777,566</u>	<u>\$1,941,467</u>	<u>9.2%</u>	<u>\$163,901</u>
<i>Operating Expenses</i>				
Supplies	\$43,800	\$43,800	0.0%	\$0
Travel and Related Expenses	2,250	12,250	444.4%	10,000
Information & Communication	20,500	40,500	97.6%	20,000
Facility Maintenance/Repairs	500	1,500	200.0%	1,000
Fees & Services	226,500	268,500	18.5%	42,000
Volunteer Services	0	7,000	100.0%	7,000
Events & Promotions	3,600	3,600	0.0%	0
Miscellaneous / Reserve	10,500	10,500	0.0%	0
Total Operating Expenses	<u>\$307,650</u>	<u>\$387,650</u>	<u>26.0%</u>	<u>\$80,000</u>
Total Rich Center Expenses	<u>\$2,085,216</u>	<u>\$2,329,117</u>	<u>11.7%</u>	<u>\$243,901</u>

APPENDIX A – Revenue Detail, General Fund Budget

	FY 2023	FY 2024	Annual change	
	Estimate*	Budget	%	\$
STUDENT TUITION & FEES				
Instructional Fee	\$68,233,523	\$65,198,355	-4.4%	(\$3,035,168)
General Fee (includes Info. Sys. Fee)	19,125,495	19,071,979	-0.3%	(53,516)
Accelerated Online Tuition	5,851,097	5,851,097	0.0%	0
Subtotal - Tuition & Fees	\$93,210,115	\$90,121,431	-3.3%	(\$3,088,684)
OTHER STUDENT FEES				
Non-resident Tuition Surcharge	\$700,406	\$697,406	-0.4%	(\$3,000)
Academic Fees	7,125,048	7,090,023	-0.5%	(35,025)
Career Services Fee	15,054	15,054	0.0%	0
Non-credit Instructional Fees	2,100	1,500	-28.6%	(600)
Miscellaneous Fees	124,200	99,700	-19.7%	(24,500)
Application Fees	451,358	453,000	0.4%	1,642
College Credit Plus/Jump Start	715,000	700,000	-2.1%	(15,000)
Subtotal - Other Tuition & Fees	\$9,133,166	\$9,056,683	-0.8%	(\$76,483)
STUDENT CHARGES				
Fines & Penalty Assessments	\$563,800	\$566,200	0.4%	\$2,400
Service Charges	601,326	586,000	-2.5%	(15,326)
Subtotal - Student Charges	\$1,165,126	\$1,152,200	-1.1%	(\$12,926)
Total - Tuition, Fees & Other Chrgs.	\$103,508,407	\$100,330,314	-3.1%	(\$3,178,093)
STATE SHARE OF INSTRUCTION				
Subtotal - State Appropriations	\$46,396,314	\$48,514,162	4.6%	\$2,117,848
OTHER SOURCES				
Investment Income for Operations	\$2,207,859	\$2,207,859	0.0%	\$0
Administrative Charge - Auxiliaries	1,062,813	1,062,813	0.0%	0
Alumni Relations	12,000	0	-100.0%	(12,000)
Sales & Services of Educational Activities	2,500	3,000	20.0%	500
Private Gifts, Unrestricted	85,000	75,000	-11.8%	(10,000)
Facility Rental, Athletics and University	325,000	385,000	18.5%	60,000
Indirect Cost Recoveries	730,000	770,000	5.5%	40,000
Other-Miscellaneous	429,831	451,852	5.1%	22,021
Subtotal - Other Sources	\$4,855,003	\$4,955,524	2.1%	\$100,521
TOTAL GENERAL FUND REVENUE	\$154,759,724	\$153,800,000	-0.62%	(\$959,724)

*FY 2023 is estimated based on actual financial performance through the 3rd quarter (3/31/23).

APPENDIX B – Auxiliary Budgets

INTERCOLLEGIATE ATHLETICS				
	FY 2023 Budget	FY 2024 Budget	PERCENT CHANGE	CHANGE
REVENUE RECORDED IN THE GENERAL FUND*				
Tuition & Fees from Student Athletes	\$9,744,971	\$9,814,052	0.7%	\$69,081
State Share of Instruction Funding	1,304,736	1,359,281	4.2%	54,545
Total Athletic Revenue in Gen. Fund*	\$11,049,706	\$11,173,333	1.1%	\$123,626
REVENUE				
Football Tickets	\$320,000	\$320,000	0.0%	\$0
Basketball Tickets	137,500	165,000	20.0%	27,500
Guarantees	640,000	1,040,000	N/A	400,000
Program Sales	4,500	4,000	-11.1%	(500)
Medical Services Commissions	50,000	298,700	497.4%	248,700
Concession Commissions	40,000	40,000	0.0%	0
Royalty Commissions	75,000	90,000	20.0%	15,000
NCAA Revenue Sharing	1,250,000	1,500,000	20.0%	250,000
Program Ad. Sales/Recognition	260,000	260,000	0.0%	0
Radio/Television Income	100,000	100,000	0.0%	0
Pouring Rights & Miscellaneous	180,000	205,000	13.9%	25,000
Football Tailgate	90,000	80,000	-11.1%	(10,000)
Scoreboard Advertising:				
Football	225,000	225,000	0.0%	0
Basketball	100,000	100,000	0.0%	0
Stadium Loge Rentals	519,973	519,973	0.0%	0
Total Revenue	\$3,991,973	\$4,947,673	23.9%	\$955,700
TOTAL REVENUE	\$15,041,679	\$16,121,006	7.2%	\$1,079,326
GENERAL FUND ALLOCATION				
Total General Fund Support**	\$4,254,535	\$4,417,914	1.9%**	\$163,380
TOTAL RESOURCES	\$19,296,214	\$20,538,920	6.4%	\$1,242,706
EXPENSES				
Permanent Staff	\$4,977,135	\$5,206,802	4.6%	\$229,667
Temporary Staff	448,225	500,848	11.7%	52,623
Fringe Benefits	2,173,356	2,278,468	4.8%	105,112
Scholarships	6,104,977	6,385,688	4.6%	280,711
Operating	5,562,521	6,137,114	10.3%	574,593
Transfer, Inst. Work Study	30,000	30,000	0.0%	0
TOTAL EXPENSES	\$19,296,214	\$20,538,920	6.4%	\$1,242,706
*Tuition and state funding are recorded in the general fund but are presented here to illustrate the estimated revenue attributable to YSU student athletes.				
** General fund support for Athletics has been adjusted to illustrate the estimated impact of tuition and state funding revenue that is attributable to YSU student athletes. The FY 2024 general fund allocation for Athletics is \$15,591,247, an increase of 1.9%.				

APPENDIX B - Auxiliary Budgets

<u>KILCAWLEY CENTER</u>				
	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>PERCENT CHANGE</u>	<u>CHANGE</u>
REVENUES				
Food Services Commissions	\$255,000	\$330,000	29.4%	\$75,000
Bookstore Commissions	290,000	286,944	-1.1%	(3,056)
Pete's Treats Candy Counter	50,000	50,000	0.0%	0
Graphic Center	35,000	28,000	-20.0%	(7,000)
Recreation Room	1,000	0	-100.0%	(1,000)
Room Rental	1,000	1,000	0.0%	0
Sponsorship Income	0	24,000		24,000
Student ID Replacement	5,000	2,000	-60.0%	(3,000)
Vending and Misc. Sales & Service	500	1,000	100.0%	500
Total Revenue	\$637,500	\$722,944	13.4%	\$85,444
OTHER RESOURCES				
General Fund Allocation	\$1,075,865	\$1,075,865	0.0%	\$0
TOTAL RESOURCES	\$1,713,365	\$1,798,809	5.0%	\$85,444
EXPENSES				
Permanent Staff	\$454,804	\$484,048	6.4%	\$29,244
Temporary Staff	260,000	275,000	5.8%	15,000
Fringe Benefits	197,073	226,363	14.9%	29,290
Operating	777,988	789,898	1.5%	11,910
Inst. Work Study transfer	22,500	22,500	0.0%	0
Transfer for Capital Improvements	1,000	1,000	0.0%	0
TOTAL EXPENSES	\$1,713,365	\$1,798,809	5.0%	\$85,444

<u>ANDREWS RECREATION AND WELLNESS CENTER</u>				
	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>PERCENT CHANGE</u>	<u>CHANGE</u>
REVENUES				
Faculty & Staff Memberships	\$25,000	\$32,000	28.00%	\$7,000
Guest Passes/Locker Rentals	6,000	8,000	33.33%	2,000
Program Fees	23,000	32,000	39.13%	9,000
Sponsorship income	17,000	17,000	0.00%	0
Total Revenues	\$71,000	\$89,000	25.35%	18,000
OTHER RESOURCES				
General Fund Allocation	\$1,210,477	\$1,210,477	0.00%	\$0
TOTAL RESOURCES	\$1,281,477	\$1,299,477	1.40%	\$18,000
EXPENSES				
Permanent Staff	\$373,781	\$402,033	7.56%	\$28,251
Temporary Staff	313,225	308,012	-1.66%	(5,213)
Fringe Benefits	169,259	182,457	7.80%	13,198
Operating	405,212	386,976	-4.50%	(18,236)
Inst. Work Study Transfer	20,000	20,000	0.00%	0
Total Expenses	\$1,281,477	\$1,299,477	1.40%	\$18,000

APPENDIX B – Auxiliary Budgets

HOUSING SERVICES				
	FY 2023 Budget	FY 2024 Budget	PERCENT CHANGE	CHANGE
REVENUES				
Room and Board	\$10,174,468	\$10,200,684	0.3%	\$26,216
Meal Plans	575,000	575,000	0.0%	0
Food Commissions	10,000	5,000	-50.0%	(5,000)
Misc. Fees	49,500	94,744	91.4%	45,244
Rentals-Guests and Special Groups	30,000	30,000	0.0%	0
Total Revenue	\$10,838,968	\$10,905,428	0.6%	\$66,460
EXPENDITURES				
Permanent Staff	\$676,825	\$606,131	-10.4%	(\$70,694)
Temporary Staff	367,500	390,363	6.2%	22,863
Fringe Benefits	316,291	294,313	-6.9%	(21,978)
Administrative Charge	912,813	912,813	0.0%	0
Operating	7,450,472	7,728,340	3.7%	277,868
Inst. Work Study (transfer)	50,000	30,000	-40.0%	(20,000)
Debt Service transfer	465,067	509,005	9.4%	43,938
Capital Improvements (transfer)	600,000	434,463	-27.6%	(165,537)
Total Expenses	\$10,838,968	\$10,905,428	0.6%	\$66,460

PARKING SERVICES				
	FY 2023 Budget	FY 2024 Budget	PERCENT CHANGE	CHANGE
REVENUES				
Faculty & Staff Permits	\$510,000	\$685,000	34.3%	\$175,000
Student Permits/Transportation Fee	839,000	778,700	-7.2%	(60,300)
Penguin Promise Transportation Fee*	2,111,000	2,111,000	0.0%	0
Parking Fines	175,000	175,000	0.0%	0
Parking Fees-Special Events	110,000	150,000	36.4%	40,000
Daily Parking Fees	51,000	51,000	0.0%	0
Parking Meters	5,000	5,000	0.0%	0
Parking Permits-Contracted Service	60,000	80,000	33.3%	20,000
Control Card Replacement	100	300	200.0%	200
Weekly Permits	15,000	10,000	-33.3%	(5,000)
Total Revenues	\$3,876,100	\$4,046,000	4.4%	\$169,900
EXPENDITURES				
Permanent Staff	\$427,844	\$445,452	4.1%	\$17,608
Temporary Staff	417,000	417,000	0.0%	0
Fringe Benefits	244,722	256,650	4.9%	11,928
Administrative Charge	150,000	150,000	0.0%	0
Shuttle Service	363,000	363,000	0.0%	0
Other Operating	1,326,865	1,730,472	30.4%	403,607
Debt Service	395,203	131,960	-66.6%	(263,243)
Transfers Capital Improvements	536,466	536,466	0.0%	0
Inst. Work Study Transfer	15,000	15,000	0.0%	0
Total Expenses	\$3,876,100	\$4,046,000	4.4%	\$169,900

**Because the transportation fee was folded into the Penguin Tuition Promise general fee in FY 2019, those revenues are recorded in the General Fund. Consequently, a portion of this fee income is transferred to Parking from the General Fund.*



APPENDIX C – Miscellaneous Salary Rates

<i>Part-Time Faculty (per semester hour workload)</i>	
With Baccalaureate (or equivalent qualifications)	\$665
With Masters degree	\$820
With Doctorate or Juris Doctor	\$1,075
<i>Fellowships</i>	\$10,000
<i>Ph.D. Assistantships Stipends (sciences and engineering)</i>	\$23,500-\$30,000
<i>Graduate Assistants</i>	
Stipend for students in STEM departments	\$10,000
Stipend for students in all other academic departments	\$7,500
<i>Graduate Teaching Assistants</i>	
Stipend for students in STEM departments	\$10,000
Stipend for students in all other academic departments	\$8,750
<i>Student Employee Hourly Wage Rates*</i>	
Basic Level (Ohio minimum wage)	\$10.10
Intermediate Level	\$10.11 - \$13.00
Advanced Level	\$13.01 - \$15.00
<i>*Note: Student employee hourly wage rates are subject to revision, pending any applicable cost of living adjustments, as required by Ohio minimum wage law.</i>	