

Fiscal Year 2022 Operating Budget



Youngstown State University
Finance & Business Operations
June 2021

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.

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Introduction

This document represents Youngstown State University's financial operating plan for the fiscal year commencing July 1, 2021. 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 2022 budget plan is also aligned with [Resolutions](#) adopted by the Board of Trustees that guided and shaped the Plan:

- March 7, 2019 - [Resolution to approve "Taking Charge of Our Future" related to strategic planning](#)
- June 6, 2019 - [Resolution to assure the strategic planning process culminates with an effectiveness framework to implement the plan and thereby to "Take Charge of Our Future"](#)
- September 5, 2019 - [Resolution to "Take Charge of Our Future" for sustainability](#)
- March 4, 2020 - [Resolution related to the strategic allocation, and reallocation and distribution of resources](#)
- April 9, 2020 - [Resolution responding to demographic shifts, a pandemic, and other disruptions to sustain a vibrant future for Youngstown State University: an anchor institution essential to the prosperity of the region](#)

While these Resolutions provided guidance for developing the Plan, they also provide guidance for distributing resources for its successful implementation. In addition, the 2020 Resolutions specifically addressed the sustainability of the future-state of YSU.

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 the Rich Center for Autism and federal COVID relief funds depicted in this document, this budget plan consists exclusively 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 is hereby submitted to the Board of Trustees for approval, and will thereafter serve as the University's financial governing document for FY 2022. 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. For this reason, it is important to reiterate that this budget is a financial *plan*.

Executive Budget Summary

Youngstown State University's proposed operating budget for FY 2022 is summarized in the table below, along with comparative information from the prior year's budget.

General Fund	FY 2021 Modified Budget	FY 2022 Proposed Budget	Percent Change	Dollar Change
Revenue:				
Tuition & Fees	\$107,100,866	\$101,783,084	-5.0%	(\$5,317,782)
State Appropriations	40,643,835	44,571,389	9.7%	3,927,554
Other Sources	4,855,299	6,645,527	36.9%	1,790,228
	<u>\$152,600,000</u>	<u>\$153,000,000</u>	<u>0.3%</u>	<u>\$400,000</u>
Expenses:				
Personnel	\$94,248,097	\$98,145,389	4.1%	\$3,897,292
Operations & Transfers	63,989,443	65,455,313	2.3%	1,465,870
Fed. COVID Relief & other adj.	(5,637,540)	(10,600,702)	88.0%	(4,963,162)
	<u>\$152,600,000</u>	<u>\$153,000,000</u>	<u>0.3%</u>	<u>\$400,000</u>
Auxiliary Funds				
Net of Gen. Fund support	\$18,860,698	\$19,612,881	4.0%	\$752,183
Total Operating Budget	<u>\$171,460,698</u>	<u>\$172,612,881</u>	<u>0.7%</u>	<u>\$1,152,183</u>

Major Revenue Assumptions:

1. A 5% decline in full-time equivalent (FTE) student enrollments. This projected decline is largely attributable to declining regional demographics, as well as lingering uncertainty related to the COVID-19 pandemic.
2. A 2% increase in undergraduate tuition rates for continuing students, and a 3.8% increase in undergraduate tuition for incoming students as part of the *Penguin Promise* tuition guarantee program. For Penguin Promise students, this 3.8% adjustment equates to annualized increase of just 0.9% per year over the next four academic years, which is well below the rate of inflation.
3. A reduction in revenue from non-resident surcharges resulting from a planned consolidation of the non-regional surcharge with the regional Affordable Tuition Advantage surcharge.
4. A 9.7% or \$3.9 million increase in State Share of Instruction funding appropriations, based on preliminary estimates provided by the Ohio Department of Higher Education in May 2021.
5. A 37% or \$1.8 million increase in other revenue sources, largely due to the University's ability to capture indirect costs related to the administration of federal COVID relief funds.

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

1. A 4% increase in personnel costs attributable to the following factors:
 - A 2% salary increase for full-service faculty pursuant to the collective bargaining agreement with the Ohio Education Association;
 - A 1.25% wage increase for civil service hourly staff pursuant to the collective bargaining agreement with the Association of Classified Employees.
 - The cessation of prior year austerity measures that included furloughs for union staff and salary reductions for administrators.
 - A 7% or \$1.8 million increase in employee fringe benefits, driven largely by anticipated increases in costs for employee healthcare insurance.
2. A \$500,000 reserve for strategic investments to pursue University priorities, particularly those focused on student success.
3. A \$1 million transfer from the University's Budget Stabilization Reserve to help balance and stabilize the FY 2022 general fund budget.
4. The ability to utilize one-time federal COVID relief funding to mitigate what would otherwise be a deficit in the general fund budget. This will be accomplished by:
 - Shifting certain eligible expenses from the general fund budget to the federal COVID relief funds; and
 - Recovering revenues lost due to the pandemic, including revenue losses from declining student enrollment.

Major Takeaways:

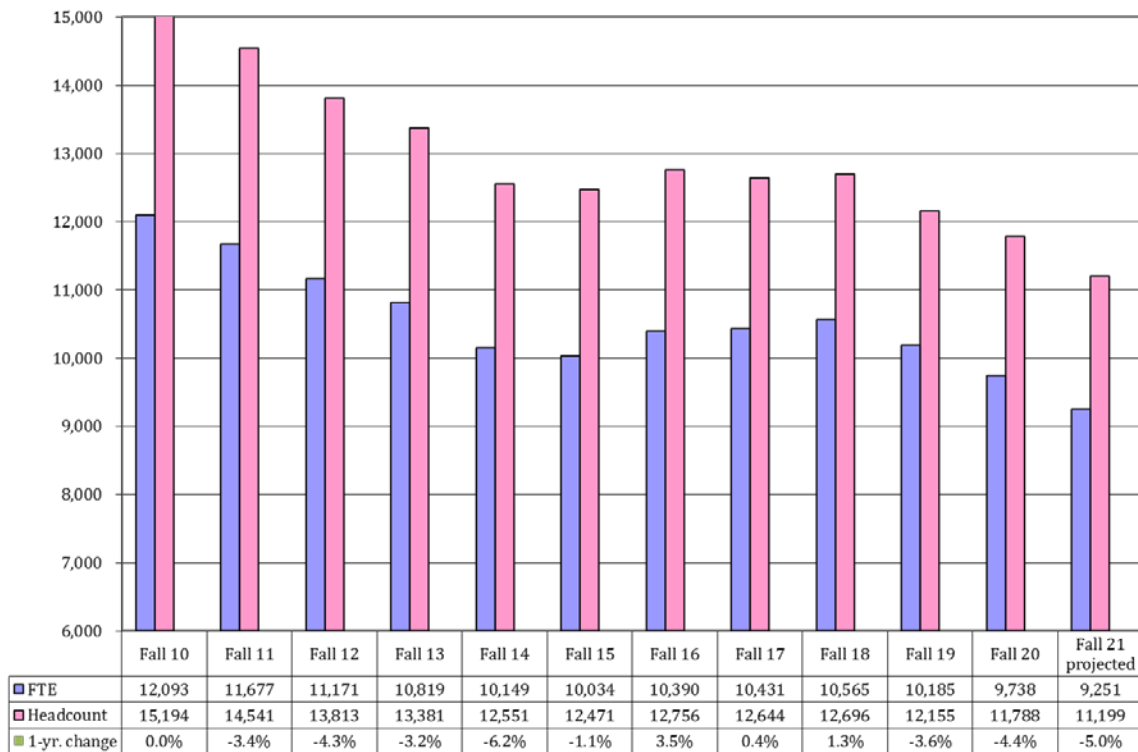
1. The FY 2022 budget is heavily reliant on temporary, one-time funding in the form of federal COVID relief funding that, pursuant to U.S. Department of Education guidelines, will be available only until May 2022.
2. Despite the fact that FY 2022 budget is balanced, a structural operating deficit remains, ranging between \$5 million and \$10 million, and which may be larger depending on actual fall 2021 student enrollment levels.
3. The *Plan to Take Charge of Our Future* will guide the FY 2022 budget plan, including adjustments necessary to maintain a balanced budget, sustain University operations and cover ongoing commitments, including contractual salary increases and rising employee healthcare insurance.

Student Enrollment Levels

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 several years, the University’s enrollment levels have fluctuated from as high as 15,194 students in fall 2010 to as low as 11,788 last fall 2020. Enrollment levels next fall are again projected to decline, in part due to lingering uncertainty related to the COVID-19 pandemic but largely due to unfavorable regional demographics characterized by a declining number of high school graduates in northeast Ohio and western Pennsylvania.

To arrive at the FY 2022 enrollment projection, variables analyzed include the total number of students who have applied and been admitted; the number of scholarships awarded; the number of resident and non-resident students admitted; and the number of transfer students who have applied and been admitted.



General Fund Revenues

As depicted in the table below, FY 2022 budgeted general fund revenues total \$153 million, an increase of just 0.3% relative to the prior year's budget. Tuition and fee income is expected to decline by \$5.3 million in FY 2022, largely due to a projected 5% decline in student enrollments.

In addition, tuition and fee revenue is projected to decline in FY 2022 in part due to a planned reduction in the non-regional nonresident surcharge. Prior to the 2021-22 academic year, the lower Affordable Tuition Advantage (ATA) surcharge rate was assessed to non-resident students from certain nearby/border counties in, Pennsylvania, New York State and West Virginia. Effective fall 2021, the University will assess the ATA surcharge on *all* non-resident students. This will negatively impact gross revenue by roughly \$3 million but will reduce costs associated with graduate assistantships and scholarships, especially athletic scholarships. Moreover, this change is expected to eventually lead to enrollment growth by enhancing the University's ability to gain market share, especially in central and eastern Pennsylvania.

Other revenue sources are budgeted to increase by nearly 37% or \$1.8 million, mainly due to the University's ability to recover indirect costs related to the administration of federal COVID relief funding. (Indirect cost recoveries are recorded as revenue on the general ledger.)

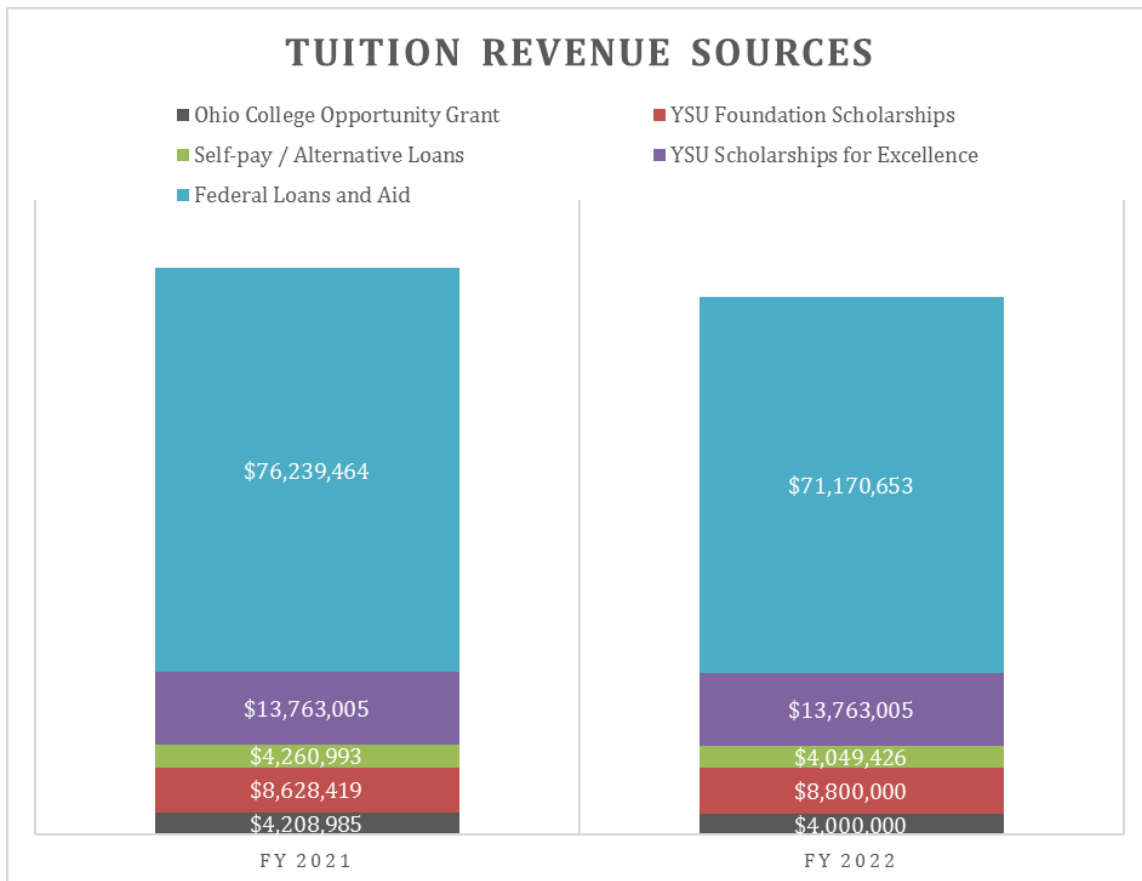
General fund revenues are summarized in the table below. See Appendix A for greater detail.

Source	FY 2021	FY 2022	Percent Change	Dollar Change
	Modified Budget	Proposed Budget		
<i>Tuition, Fees & Other Student Charges</i>				
Instructional & Mandatory Fees	\$92,745,716	\$91,521,002	-1.3%	(\$1,224,714)
Other Tuition, Fees & Charges	14,355,150	10,262,082	-28.5%	(4,093,068)
Total Tuition & Fees	<u>\$107,100,866</u>	<u>\$101,783,084</u>	-5.0%	<u>(\$5,317,782)</u>
<i>State Share of Instruction</i>				
Total State Funding	\$40,643,835	\$44,571,389	9.7%	\$3,927,554
<i>Other Sources</i>				
	\$4,855,299	\$6,645,527	36.9%	\$1,790,228
Total General Fund Revenue	<u>\$152,600,000</u>	<u>\$153,000,000</u>	0.3%	<u>\$400,000</u>

Tuition & Fee Revenues

Tuition and fees account for 67% of annual operating income, by far the University's largest source of revenue. Totalling approximately \$101 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.

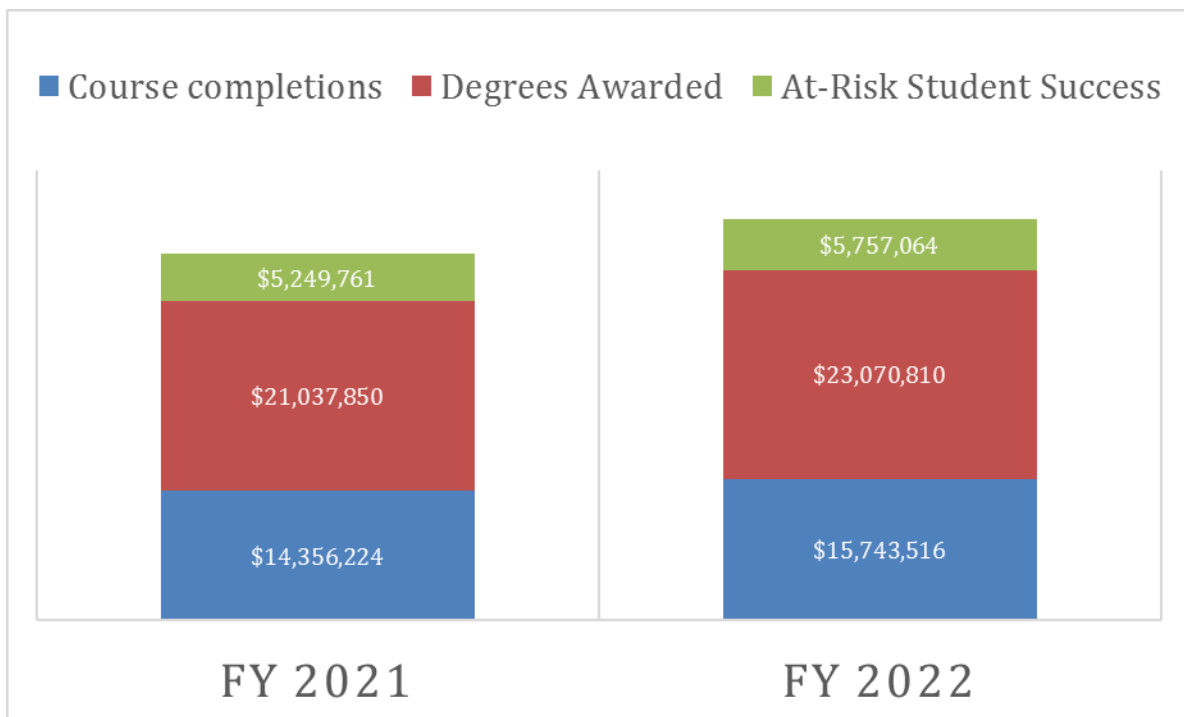
The graph below depicts the estimated sources of tuition and fee revenues for FY 2021 and FY 2022.



At more than \$70 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 on the basis of (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. When aggregate SSI levels remain unchanged, YSU's allocation may diminish if student success rates do not keep pace with or improve relative to other Ohio state universities. Typically, SSI funding only increases when the aggregate statewide SSI appropriation is increased through state budget legislation, as will be the case in FY 2022.



As the University's second-largest source of revenue, State Share of Instruction funding is essential to the University's financial wellbeing. Student success not only represents a vital component to YSU's mission, it also serves as the catalyst for millions of dollars in annual state funding. Therefore, it is imperative that student success remains at the forefront of the University's priorities, and that the value of a YSU degree continue to be broadly communicated.

General Fund Expenses

General fund expenses are summarized by functional expense category in the table below. Overall, budgeted expenses in FY 2022 are generally flat at just 0.3% higher than in the prior fiscal year.

	<u>FY 2021</u>	<u>FY 2022</u>	<u>1-Year Flux</u>	
Academic Excellence & Support	\$82,722,564	\$81,048,966	-2.0%	(\$1,673,597)
Student Success & Student Experience	29,046,675	30,925,912	6.5%	1,879,237
Institutional Support	16,888,346	19,447,629	15.2%	2,559,283
Plant Operation & Maintenance	16,802,019	17,418,224	3.7%	616,205
Intercollegiate Athletics	12,950,654	13,835,654	6.8%	885,000
Federal COVID Relief & other adjustments	<i>(5,810,257)</i>	<i>(9,676,384)</i>	<i>Estimated, subject to change</i>	
Total General Fund Allocation	<u>\$152,600,000</u>	<u>\$153,000,000</u>	0.3%	\$400,000

Academic Excellence & Support includes expenses directly associated with classroom instruction, academic administration, curriculum development, and instructional information technology. The 2% reduction in this category is mainly enrollment-driven; the anticipated decline in enrollments will drive down revenue from academic fees (course fees, lab fees, college and program fees), which provide direct funding support for academic colleges and departments.

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 6.5% increase in this category is largely the result of the University having invested in new staff positions dedicated to student success, including the addition of 5.0 FTE Student Success Coordinators, and 1.0 FTE mental health counselor.

Institutional Support includes fiscal operations, general administration, executive management, administrative information technology, and public relations. The 15% increase here is the result increased costs for and reliance on information technology, as well as an essential strategic expansion in the University's marketing strategy that includes a \$1.3 million budget augmentation in FY 2022.

Plant Operation & Maintenance (POM) includes building repairs, custodial services, grounds-keeping, and utilities, i.e., electricity, water, and natural gas. The 3.7% increase in FY 2022 is due to inflationary growth in costs for maintenance service agreements and custodial services, as well as new POM costs associated with the new 52,000 square-foot Excellence Training Center.

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 6.8% increase in FY 2022 is due to rising scholarship costs resulting from the phase-in of three new sports programs (Women's Lacrosse, Men's Swimming, Women's Bowling) and the expansion of Cross Country, which have driven an increase in the number of student athletes from 400 in 2019 to 533 today.

One-time Federal COVID-19 Emergency Relief Funding

As shown in the table on the preceding page, the University anticipates utilizing federal COVID relief funding to mitigate its budget challenges. However, it is important to note that these federal dollars represent interim one-time funding that will expire in May 2022. Moreover, federal guidelines restrict the University's ability to use COVID relief funding and established minimum thresholds that must be disbursed directly to students in the form of financial aid.

To date, the University has been awarded \$64.6 million in special federal funding, primarily in the form of Higher Education Emergency Relief Funds (HEERF) appropriated by Congress through the Coronavirus Aid, Relief, and Economic Security Act (CARES), the Coronavirus Relief & Recovery Supplemental Appropriations Act (CRRSAA) of 2020, and the American Rescue Plan Act (ARP) of 2021.

The following table summarizes the University's federal COVID relief funding. With approximately \$20 million in institutional HEERF funding still available, management is confident that the University will be able to maintain a balanced FY 2022 budget, in part by recovering lost revenues with institutional HEERF dollars, and by shifting eligible expenses from the general fund budget to the restricted HEERF funds. Additionally, updated federal guidelines stipulate that a portion of HEERF funds must be used to "implement evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines."

Legislation	Program Award	Total Award	FY 2020 Expensed	FY 2021 Expensed*	Cumulative Total Spend*	Available Award Balance
CARES Act	HEERF 1 - Student Aid	\$5,188,231	\$3,200,000	\$1,988,231	\$5,188,231	\$0
CRRSA Act	HEERF 2 - Student Aid	5,188,231	0	5,097,000	5,097,000	91,231
ARP Act	HEERF 3 - Student Aid	15,342,446	0	0	0	15,342,446
CARES Act	HEERF 1 - Institutional Aid	5,188,231	2,845,135	2,322,722	5,167,857	20,374
CRRSA Act	HEERF 2 - Institutional Aid	12,164,951	0	7,419,245	7,419,245	4,745,706
ARP Act	HEERF 3 - Institutional Aid	15,124,854	0	0	0	15,124,854
CARES Act	Coronavirus Relief Fund	3,924,395	1,079,230	2,572,047	3,651,278	273,118
CARES Act	Coronavirus Relief Fund	1,962,223	0	1,962,223	1,962,223	0
CARES Act	Mental Health - CRF	124,202	0	124,202	124,202	0
CARES Act	Mental Health GEER	211,140	0	71,477	71,477	139,663
CARES Act	PBS Emergency Stabilization	75,000	18,457	3,379	21,836	53,164
ARP Act	PBS Stabilization Grant	148,564	0	0	0	148,564
		\$64,642,468	\$7,142,822	\$21,560,526	\$28,703,348	\$35,939,120

*FY 2021 expensed amounts include expenses and encumbrances.

General Fund Expenses by Functional Category

The following table provides additional detail showing the functional activities included in the various expense categories budgeted for FY 2022. Taken together, Academic Excellence/Support and Student Success/Experience comprise 73% of total budgeted expenses in FY 2022, totaling nearly \$112 million.

	<u>FY 2022</u>	<u>% of Total</u>	
Academic Excellence & Support			
General Academic Instruction	\$58,537,405	38.3%	73% of resources are allocated for Academic Excellence and Student Success
Community Education	7,676	0.0%	
Preparatory Remedial Instruction	48,669	0.0%	
Instructional Information Tech	1,124,237	0.7%	
Institutes and Research Centers	107,100	0.1%	
Individual and Project Research	399,961	0.3%	
Community Service	8,569	0.0%	
Public Broadcasting Services	370,619	0.2%	
Library	2,810,952	1.8%	
Museums and Galleries	232,903	0.2%	
Educational Media Services	5,323,041	3.5%	
Academic Support Information Tech	177,269	0.1%	
Ancillary Support	1,278,368	0.8%	
Academic Administration	10,287,548	6.7%	
Academic Personnel Development	153,350	0.1%	
Course and Curriculum Development	181,300	0.1%	
	<u>\$81,048,966</u>	<u>53.0%</u>	
Student Success & Student Experience			
Scholarships	\$14,007,536	9.2%	
Auxiliary Enterprises Student	4,447,664	2.9%	
Social and Cultural Development	2,748,255	1.8%	
Counseling and Career Guidance	2,287,464	1.5%	
Student Service & Financial Aid Administration	1,446,301	0.9%	
Student Admissions	3,028,594	2.0%	
Student Records	2,574,998	1.7%	
Student Health Services	385,100	0.3%	
	<u>\$30,925,912</u>	<u>20.2%</u>	
Institutional Support			
Fiscal Operations	\$1,695,155	1.1%	
General Administration & Exec. Management	8,253,498	5.4%	
Administrative Information Tech	4,684,885	3.1%	
Public Relations & Advertising	4,814,091	3.1%	
	<u>\$19,447,629</u>	<u>12.7%</u>	
Plant Operation & Maintenance			
Building Maintenance	\$5,554,427	3.6%	
Custodial Services	2,595,825	1.7%	
Utilities	4,905,977	3.2%	
Landscape and Grounds Maintenance	914,684	0.6%	
Security and Safety	3,447,310	2.3%	
	<u>\$17,418,224</u>	<u>11.4%</u>	
Intercollegiate Athletics	\$13,835,654	9.0%	
Institution-wide, non-divisional			
Fed. COVID Relief & other one-time adjustments	(\$9,676,384)		
Grand Total General Fund	<u><u>\$153,000,000</u></u>	<u><u>100.0%</u></u>	

General Fund Expenses by Natural Classification

The following table depicts general fund expenses arranged by natural classification. The reduction in faculty personnel expenses is the result of natural attrition and does not include the effects of the Voluntary Separation Incentive Program for which the University is accepting applications through June 15, 2021. The increase in staff expenses is mainly due to the cessation of prior year austerity measures that included staff layoffs, and temporary furloughs for union staff and salary reductions for administrators.

	FY 2021	FY 2022	1-Year Flux	
	Modified	Proposed	%	\$
Personnel				
Full-service faculty	\$29,098,299	\$28,552,324	-1.9%	(\$545,975)
Part-time faculty	6,393,935	6,716,158	5.0%	322,223
Dept. Chairperson Stipends	396,140	404,063	2.0%	7,923
Faculty vacancy reserve	1,698,777	1,487,764	-12.4%	(211,013)
Subtotal - Faculty	\$37,587,151	\$37,160,310	-1.1%	(\$426,841)
Staff	\$28,103,252	\$29,536,145	5.1%	\$1,432,893
Furloughs for union staff*	(676,584)	0		676,584
Tiered salary reductions for excluded staff*	(281,453)	0		281,453
Reductions in Force*	Reflected above	0		
Subtotal - Net Staff	\$27,145,215	\$29,536,145	8.8%	\$2,390,930
Temporary Staff and Student Wages	4,469,122	4,621,270	3.4%	152,148
Fringe Benefits	25,046,609	26,827,664	7.1%	1,781,055
Total Personnel	\$94,248,097	\$98,145,389	4.1%	\$3,897,292
Operating Expenses				
Supplies	\$1,572,411	\$1,635,147	4.0%	\$62,736
Business-Related Expenses and Travel	1,155,161	1,242,187	7.5%	87,026
Dues and Memberships	280,670	292,979	4.4%	12,309
Public Relations & Communications	923,774	2,330,905	152.3%	1,407,131
Repairs and Maintenance	3,015,363	3,552,356	17.8%	536,993
Utilities	4,575,782	4,710,241	2.9%	134,459
Library Acquisitions	1,092,445	1,092,445	0.0%	0
Equipment	348,041	344,661	-1.0%	(3,380)
Contracted Fees & Services	4,241,391	6,998,670	65.0%	2,757,279
Chargebacks Campus Security	(39,089)	(39,089)	0.0%	0
Revenue Sharing	489,042	489,042	0.0%	0
Miscellaneous	341,610	341,064	-0.2%	(546)
Bad Debt	400,000	400,000	0.0%	0
Rentals Non Facilities	272,770	64,817	-76.2%	(207,953)
Scholarships & Awards	13,763,005	13,763,005	0.0%	0
Plan for Strategic Actions	423,536	500,000	18.1%	76,464
Match Funds & Reserve Accounts	2,341,572	1,939,409	-17.2%	(402,163)
	\$35,197,484	\$39,657,839	12.7%	\$4,460,355
Transfers				
Transfers to Academic Colleges for operations	\$6,255,526	\$4,928,321	-21.2%	(\$1,327,205)
Transfers to Auxiliaries for operations	16,757,263	18,283,318	9.1%	\$1,526,055
Transfers to other funds	4,326,850	2,585,835	-40.2%	(1,741,015)
	\$27,339,639	\$25,797,474	-5.6%	(\$1,542,165)
One-time Adjustments				
Transfer from Budget Stabilization Reserve	\$0	(\$1,004,898)		
Transfer from FY 2021 Operating Carry-Forward	\$0	(\$4,295,804)		<i>Estimated, subject to change</i>
Federal COVID Relief - recovery of lost revenue	(2,301,871)	(3,500,000)		<i>Estimated, subject to change</i>
Federal COVID Relief - recovery of elig. expenses	(1,883,349)	(1,800,000)		<i>Estimated, subject to change</i>
	(\$4,185,219)	(\$10,600,702)		
Total General Fund	\$152,600,000	\$153,000,000	0.3%	\$400,000

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 shown in the table below, the combined FY 2022 budgets for the University's auxiliaries total \$35.8 million, which includes \$16.2 million in general fund support and \$19.6 million in income generated by each auxiliary.

Auxiliary Services:	FY 2022 Budget	1-Year Flux	
		%	\$
Intercollegiate Athletics	\$17,790,127	10.22%	\$1,649,593
Housing Services	11,084,834	3.87%	412,702
Parking Services	3,701,100	19.64%	607,507
Kilcawley Center	1,935,696	12.95%	221,936
Andrews Recreation and Wellness Center	1,334,442	3.27%	42,193
Total Auxiliary Budgets	\$35,846,199	8.91%	\$2,933,931
Less: Support from General Fund	(16,233,318)	15.53%	(2,181,748)
Total Earned Income	\$19,612,881	3.99%	\$752,183

The \$17.7 million Athletics budget is indicative of the long-standing institutional decision to support an NCAA-compliant Division I intercollegiate athletic program. The 10.2% increase in FY 2022 is fueled in part by a \$1.4 million increase in athletic income that, due to the COVID-19 pandemic, had been disrupted during the prior fiscal year.

The budget for Housing Services is based on a planned occupancy rate of 95% in the University's inventory of residence halls and apartments, which total 1,254 beds. The projected growth in FY 2022 is partially due to planned increases to room and board, as well a return to near-normal occupancy levels that, due to the COVID-19 pandemic, had been intentionally de-densified during the prior year.

The 19.6% increase in Parking Services' budget is inflated due to the fact that the prior year's budget was based on an overly-conservative enrollment estimate, combined with the fact that Parking's FY 2021 budget was not modified to reflect actual enrollment levels that fell last year by 4.4% (instead of the 15% decline budgeted).

The budgets for Kilcawley Student Center and the Andrews Recreation & Wellness Center are projected to increase, in part due to the ability to capture sales and services revenue that had been disrupted by the COVID-19 pandemic during the prior year.

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 2010 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 2022 is based on a 6.2% increase in revenue, and includes a 2% salary increase for Rich Center employees.

<u>Rich Center for Autism</u>	FY 2021	FY 2022	1-Year Flux	
	ACTUAL[^]	Budget	%	\$
Revenues				
Noncredit Tuition	\$1,394,218	\$1,610,151	15.5%	\$215,934
Cash Gifts	393,377	154,042	-60.8%	(239,335)
Misc. Income	66,286	205,000	209.3%	138,714
Total Revenues	\$1,853,880	\$1,969,193	6.2%	\$115,313
Expenses				
<i>Personnel</i>				
Full- and Part-time Staff	\$1,195,411	\$1,217,800	1.9%	\$22,389
Temporary Staff	18,864	25,000	32.5%	6,136
Fringe Benefits	447,320	467,743	4.6%	20,423
Total Personnel	\$1,661,594	\$1,710,543	2.9%	\$48,949
<i>Operating Expenses</i>				
Supplies	\$18,819	\$38,800	106.2%	\$19,981
Travel and Related Expenses	0	2,250	100.0%	2,250
Information & Communication	13,981	20,500	46.6%	6,519
Facility Maintenance/Repairs	0	500	100.0%	500
Fees & Services	148,676	168,500	13.3%	19,824
Volunteer Services	0	14,000	100.0%	14,000
Events & Promotions	948	3,600	279.7%	2,652
Miscellaneous / Reserve	9,862	10,500	6.5%	638
Total Operating Expenses	\$192,286	\$258,650	34.5%	\$66,364
Total Rich Center Expenses	\$1,853,880	\$1,969,193	6.2%	\$115,313

[^]Projection, based on year-to-date experience through 3rd quarter at March 31, 2021.

APPENDIX A – Revenue Detail, General Fund Budget

	FY 2021	FY 2022	Annual change	
			%	\$
STUDENT TUITION & FEES				
Instructional Fee	\$71,968,308	\$69,252,002	-3.9%	(\$2,716,306)
General Fee	18,166,737	18,000,000	-1.1%	(166,737)
Info. Services Tech. Fee	802,003	369,000	-75.6%	(433,003)
Accelerated Online Tuition	1,808,668	3,900,000		2,091,332
Subtotal - Tuition & Fees	\$92,745,716	\$91,521,002	-1.4%	(\$1,224,714)
OTHER STUDENT FEES				
Non-resident Tuition Surcharge	\$4,582,621	\$627,500	-89.2%	(\$3,955,121)
Academic Fees	7,322,891	7,216,532	-1.5%	(106,359)
Career Services Fee	159,638	155,000	-2.7%	(4,638)
Non-credit Instructional Fees	21,750	14,850	-28.4%	(6,900)
Miscellaneous Fees	156,335	155,400	-0.5%	(935)
Application Fees	253,349	221,000	-14.5%	(32,349)
College Credit Plus/Jump Start	1,076,881	1,023,000	-4.8%	(53,881)
Subtotal - Other Tuition & Fees	\$13,573,465	\$9,413,282	-31.3%	(\$4,160,183)
STUDENT CHARGES				
Fines & Penalty Assessments	\$243,750	\$281,300	6.0%	\$37,550
Service Charges	537,935	567,500	5.6%	29,565
Subtotal - Student Charges	\$781,685	\$848,800	5.8%	\$67,115
Total - Tuition, Fees & Other Chrgs.	\$107,100,866	\$101,783,084	-5.3%	(\$5,317,782)
STATE SHARE OF INSTRUCTION				
Subtotal - State Appropriations	\$40,643,835	\$44,571,389	11.3%	\$3,927,554
OTHER SOURCES				
Investment Income for Operations	\$2,000,000	\$2,555,414	27.8%	\$555,414
Administrative Charge - Auxiliaries	1,266,413	1,266,413	0.0%	0
Alumni Relations	10,000	12,000	12.5%	2,000
Sales & Services of Educational Activities	850	3,000	39.8%	2,150
Private Gifts, Unrestricted	90,000	90,000	0.0%	0
Facility Rental, Athletics and University	470,666	445,000	-5.3%	(25,666)
Indirect Cost Recoveries - Grants	615,000	680,000	11.4%	65,000
Indirect Cost Recoveries - Fed. COVID Relief	0	1,000,000		1,000,000
Other-Miscellaneous	402,370	593,700	59.2%	191,330
Subtotal - Other Sources	\$4,855,299	\$6,645,527	37.6%	\$1,790,228
TOTAL GENERAL FUND REVENUE	\$152,600,000	\$153,000,000	0.3%	\$400,000

APPENDIX B – Auxiliary Budgets

<u>INTERCOLLEGIATE ATHLETICS</u>				
	<u>FY 2021</u> <u>Budget (modified)</u>	<u>FY 2022</u> <u>Budget</u>	<u>PERCENT</u> <u>CHANGE</u>	<u>CHANGE</u>
REVENUE RECORDED IN THE GENERAL FUND*				
Tuition & Fees from Student Athletes	\$8,658,658	\$8,745,244	1.0%	\$86,587
State Share of Instruction Funding	1,312,014	2,112,604	61.0%	800,591
Total Athletic Revenue in Gen. Fund*	\$9,970,671	\$10,857,848	8.9%	\$887,177
REVENUE				
Football Tickets	\$42,500	\$375,000	782.4%	\$332,500
Basketball Tickets	42,500	145,000	241.2%	102,500
Guarantees	0	840,000	N/A	840,000
Program Sales	3,000	4,500	50.0%	1,500
Medical Services Commissions	50,000	45,000	-10.0%	(5,000)
Concession Commissions	45,000	45,000	0.0%	0
Royalty Commissions	50,000	60,000	20.0%	10,000
NCAA Revenue Sharing	1,150,000	1,050,000	-8.7%	(100,000)
Program Ad. Sales/Recognition	175,000	275,000	57.1%	100,000
Radio/Television Income	100,000	10,000	-90.0%	(90,000)
Pouring Rights & Miscellaneous	135,000	155,000	14.8%	20,000
Football Tailgate	60,000	90,000	50.0%	30,000
Scoreboard Advertising:				
Football	120,000	235,000	95.8%	115,000
Basketball	40,000	105,000	162.5%	65,000
Stadium Loge Rentals	519,973	519,973	0.0%	0
Total Revenue	\$2,532,973	\$3,954,473	56.1%	\$1,421,500
TOTAL REVENUE	\$12,503,644	\$14,812,321	18.5%	\$2,308,677
GENERAL FUND ALLOCATION				
Total General Fund Support**	\$2,979,983	\$2,977,806	-0.1%	(\$2,177)
TOTAL RESOURCES	\$15,483,627	\$17,790,127	14.9%	\$2,306,500
EXPENSES				
Permanent Staff	\$3,704,583	\$4,616,175	24.6%	\$911,592
Temporary Staff	436,902	482,210	10.4%	45,308
Fringe Benefits	1,607,229	2,046,550	27.3%	439,321
Scholarships	5,611,012	5,868,461	4.6%	257,449
Operating	4,093,901	4,746,731	15.9%	652,830
Transfer, Inst. Work Study	30,000	30,000	0.0%	0
TOTAL EXPENSES	\$15,483,627	\$17,790,127	14.9%	\$2,306,500
*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 2022 general fund allocation for Athletics is \$13,835,654.				

APPENDIX B - Auxiliary Budgets

<u>KILCAWLEY CENTER</u>				
	<u>FY 2021 Modified Budget</u>	<u>FY 2022 Budget</u>	<u>PERCENT CHANGE</u>	<u>CHANGE</u>
REVENUES				
Food Services Commissions	\$97,250	\$355,000	265.0%	\$257,750
Bookstore Commissions	442,000	328,974	-25.6%	(113,026)
Pete's Treats Candy Counter	64,000	68,000	6.3%	4,000
Duplicating Services	2,400	0	-100.0%	(2,400)
Graphic Center	24,750	35,000	41.4%	10,250
Recreation Room	0	3,000		3,000
Room Rental	0	2,000		2,000
Vending and Misc. Sales & Service	31,500	24,500	-22.2%	(7,000)
Total Revenue	<u>\$661,900</u>	<u>\$816,474</u>	<u>23.4%</u>	<u>\$154,574</u>
OTHER RESOURCES				
General Fund Allocation	\$978,360	\$1,119,222	14.4%	\$140,862
TOTAL RESOURCES	<u>\$1,640,260</u>	<u>\$1,935,696</u>	<u>18.0%</u>	<u>\$295,436</u>
EXPENSES				
Permanent Staff	\$450,025	\$461,504	2.6%	\$11,479
Temporary Staff	150,000	305,000	103.3%	155,000
Fringe Benefits	179,675	202,003	12.4%	22,328
Administrative Charge	126,000	126,000	0.0%	0
Operating	677,581	781,690	15.4%	104,109
Inst. Work Study transfer	55,979	58,499	4.5%	2,520
Transfer for Capital Improvements	1,000	1,000	0.0%	0
TOTAL EXPENSES	<u>\$1,640,260</u>	<u>\$1,935,696</u>	<u>18.0%</u>	<u>\$295,436</u>

APPENDIX B – Auxiliary Budgets

<u>ANDREWS RECREATION AND WELLNESS CENTER</u>				
	<u>Modified FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>PERCENT CHANGE</u>	<u>CHANGE</u>
REVENUES				
Faculty & Staff Memberships	\$18,000	\$20,000	11.11%	\$2,000
Guest Passes/Locker Rentals	1,000	6,000	500.00%	5,000
Program Fees	5,000	15,000	200.00%	10,000
Sponsorship income	10,000	15,000	50.00%	5,000
Total Revenues	\$34,000	\$56,000	64.71%	22,000
OTHER RESOURCES				
General Fund Allocation	\$1,203,249	\$1,278,442	6.25%	\$75,193
TOTAL RESOURCES	\$1,237,249	\$1,334,442	7.86%	\$97,193
EXPENSES				
Permanent Staff	\$364,642	\$361,663	-0.82%	(\$2,979)
Temporary Staff	205,758	312,302	51.78%	106,544
Fringe Benefits	154,766	164,365	6.20%	9,599
Administrative Charge	77,600	77,600	0.00%	0
Operating	379,201	398,512	5.09%	19,311
Inst. Work Study Transfer	20,000	20,000	0.00%	0
Transfer for Capital Improvements	35,282	0	-100.00%	(35,282)
Total Expenses	\$1,237,249	\$1,334,442	7.86%	\$97,193

APPENDIX B – Auxiliary Budgets

HOUSING SERVICES				
	FY 2021 Modified Budget	FY 2022 Budget	PERCENT CHANGE	CHANGE
REVENUES				
Room Rentals	\$10,140,332	\$10,418,834	2.7%	\$278,502
Meal Plans	488,750	575,000	17.6%	86,250
Food Commissions	5,000	10,000	100.0%	5,000
Misc. Fees	13,050	56,000	329.1%	42,950
Rentals-Guests and Special Groups	25,000	25,000	0.0%	0
Total Revenue	\$10,672,132	\$11,084,834	3.9%	\$412,702
EXPENDITURES				
Permanent Staff	\$764,373	\$622,896	-18.5%	(\$141,477)
Temporary Staff	295,893	355,000	20.0%	59,107
Fringe Benefits	341,261	310,359	-9.1%	(30,902)
Administrative Charge	912,813	912,813	0.0%	0
Operating	6,487,366	7,098,879	9.4%	611,512
Scholarships	387,000	300,000	-22.5%	(87,000)
Inst. Work Study (transfer)	30,000	30,000	0.0%	0
Debt Service transfer	1,378,426	1,379,888	0.1%	1,462
Capital Improvements (transfer)	75,000	75,000	0.0%	0
Total Expenses	\$10,672,132	\$11,084,834	3.9%	\$412,702

APPENDIX B – Auxiliary Budgets

<u>PARKING SERVICES</u>				
	<u>FY 2021 Modified Budget</u>	<u>FY 2022 Budget</u>	<u>PERCENT CHANGE</u>	<u>CHANGE</u>
REVENUES				
Faculty & Staff Permits	\$530,000	\$530,000	0.0%	\$0
Student Transportation Fee/Permits	666,493	825,000	23.8%	158,507
Penguin Promise Transportation Fee*	1,625,000	2,050,000	26.2%	425,000
Parking Fines	50,000	75,000	50.0%	25,000
Parking Fees-Special Events	110,000	110,000	0.0%	0
Daily Parking Fees	51,000	51,000	0.0%	0
Parking Meters	6,000	5,000	-16.7%	(1,000)
Parking Permits-Contracted Service	40,000	40,000	0.0%	0
Control Card Replacement	100	100	0.0%	0
Weekly Permits	15,000	15,000	0.0%	0
Total Revenues	<u>\$3,093,593</u>	<u>\$3,701,100</u>	<u>19.6%</u>	<u>\$607,507</u>
EXPENDITURES				
Permanent Staff	\$449,798	\$424,359	-5.7%	(\$25,439)
Temporary Staff	417,000	417,000	0.0%	0
Fringe Benefits	246,848	243,328	-1.4%	(3,520)
Administrative Charge	150,000	150,000	0.0%	0
Shuttle Service	363,000	363,000	0.0%	0
Other Operating	1,056,744	1,156,744	9.5%	100,000
Debt Service	395,203	395,203	0.0%	0
Transfers Capital Improvements	0	536,466	N/A	536,466
Inst. Work Study Transfer	15,000	15,000	0.0%	0
Total Expenses	<u>\$3,093,593</u>	<u>\$3,701,100</u>	<u>19.6%</u>	<u>\$607,507</u>

**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)	\$650
With Masters degree	\$800
With Doctorate or Juris Doctor	\$1,050
<i>Doctoral 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>	
Student Assistants	\$8.80
Student Exception Rates (<i>as approved by the Assoc. Provost for Student Success</i>)	\$8.80 - \$12.00
<p>*Note: Student employee hourly wage rates are subject to revision, pending any applicable cost of living adjustments, as required by Ohio minimum wage law.</p>	