



WAYNE STATE
UNIVERSITY

WAYNE UNIVERSITY

CURRENT FUNDS BUDGET

FY 2025

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WAYNE STATE UNIVERSITY

FY 2025 CURRENT FUNDS BUDGET

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FY 2025 CURRENT FUNDS BUDGET

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WAYNE STATE UNIVERSITY

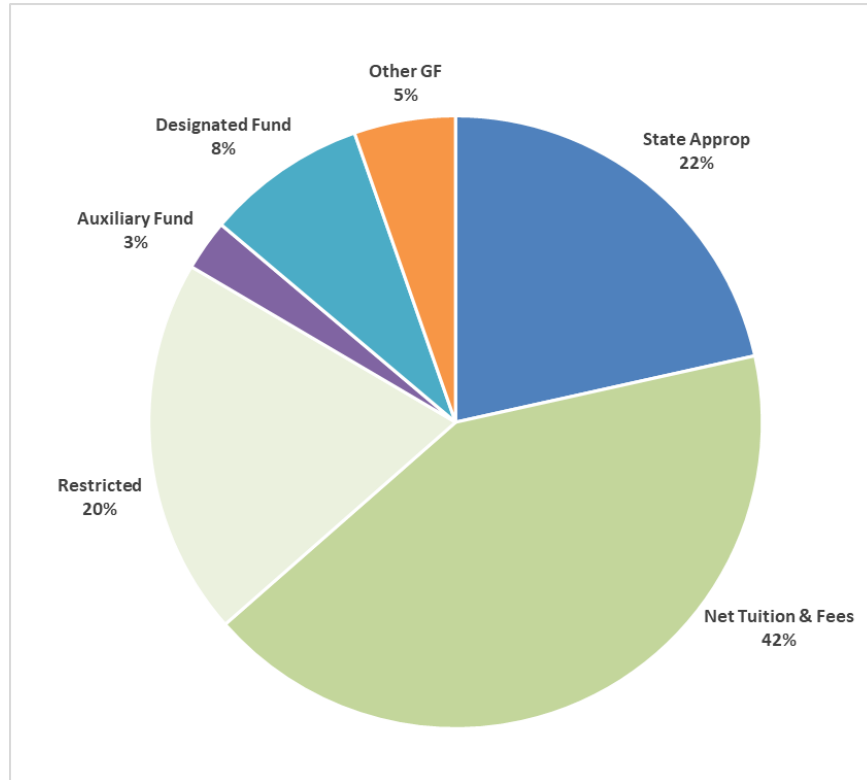
BUDGET HIGHLIGHTS: OVERVIEW



WAYNE STATE UNIVERSITY

FY 2025 Current Funds Budget

Revenues



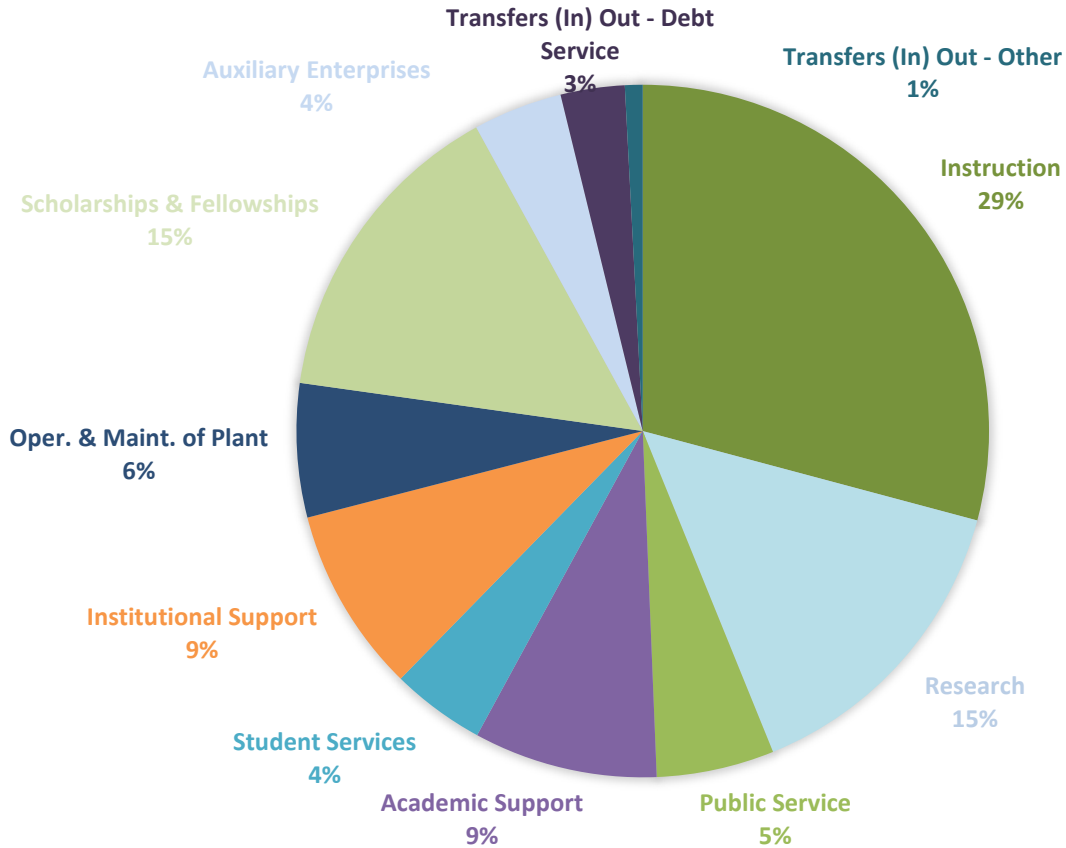
Total Revenues \$1 B

- General Fund Budget: \$726 M
 - Sources: Tuition, fees, ICR and state appropriation
 - Uses: Faculty and staff compensation, utilities, insurance
- Designated Fund Budget: \$91 M
 - Sources: Fees for services, donor gifts and non-governmental organizations
 - Uses: Funding for specific purposes for schools, colleges and divisions
- Auxiliary Fund Budget: \$38 M
 - Sources: Housing, Parking, University Press, Bookstore, Student Center, etc.
 - Uses: Salaries, operations and debt service of auxiliary entities
- Restricted Budget: \$213 M
 - Sources: Governmental grants, sponsored contracts and non-governmental grants and contracts
 - Uses: Grants—support the university’s research activities
 - Uses: Gifts—dedicated components of the educational budget such as scholarships, endowed chairs, and capital improvements



WAYNE STATE UNIVERSITY

FY 2025 Current Funds Budget *Expenditures*



Total Expenditures \$1 B

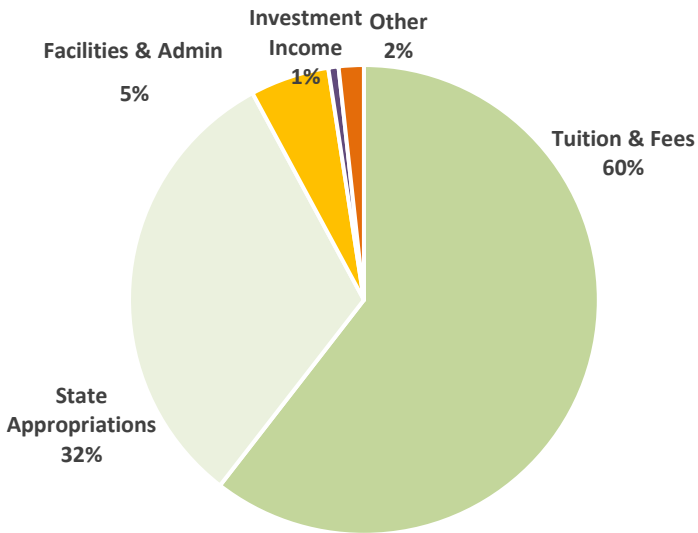
- Primary Mission 50%
 - Instruction/Public Service: \$370 M
 - Research: \$157 M
- Support Programs 36%
 - Scholarships: \$158 M
 - Academic and Student Support: \$139 M
 - Expenditures associated with supporting academic and student services
 - Institutional Support: \$9 M
 - Expenditures associated with administrative operations
- Auxiliary 4% \$45 M
- Plant Operations 6% \$67 M
- Transfers 4%
 - Debt Service/Plant Improvement: \$41 M



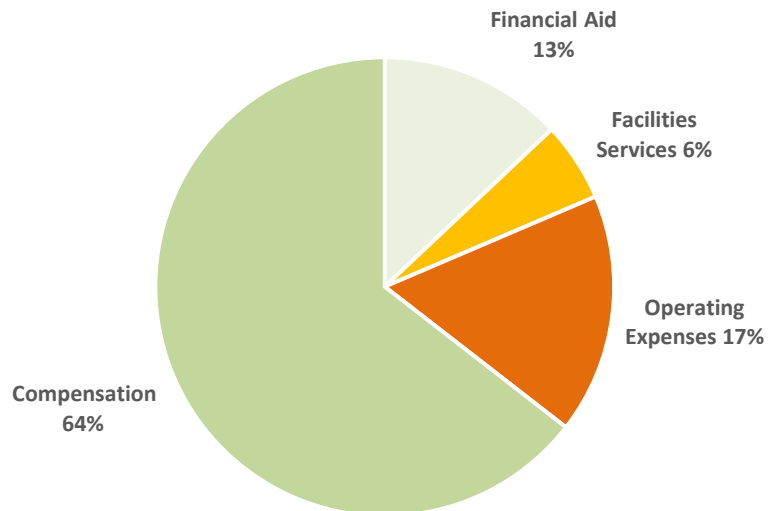
WAYNE STATE UNIVERSITY

General Fund Budget Revenue \$726M Expenditures \$726 M

Revenues



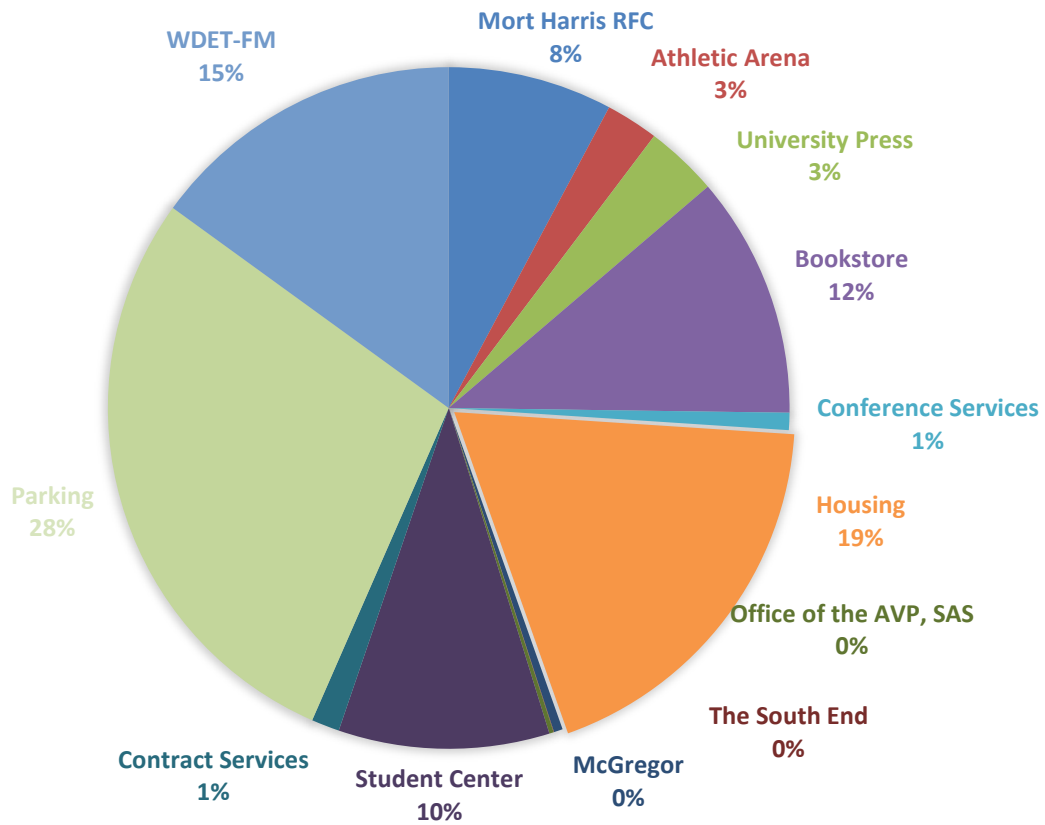
Expenditures





WAYNE STATE UNIVERSITY

Auxiliary Fund Budget Revenue \$38 M





WAYNE STATE UNIVERSITY

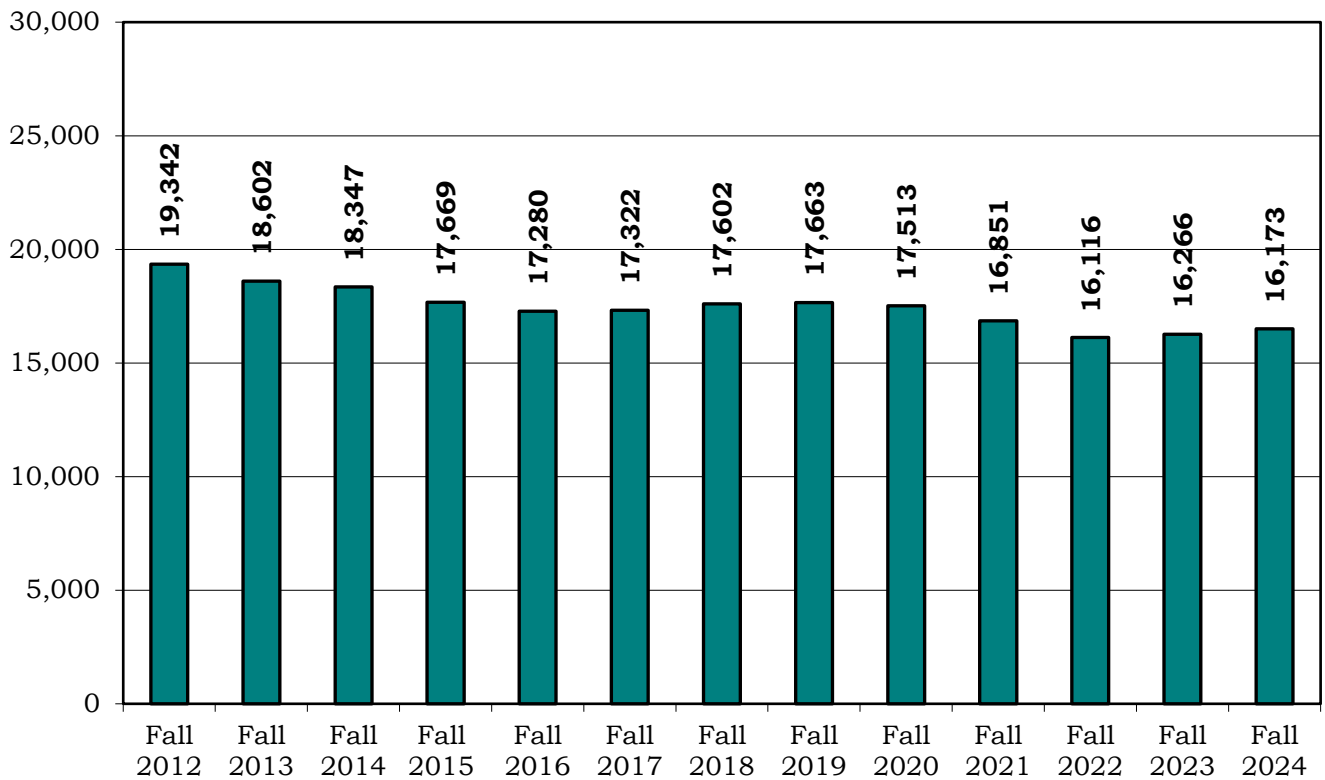
ENROLLMENT PROJECTIONS



WAYNE STATE UNIVERSITY

Undergraduate Fall Headcount Enrollment

Fall 2012 to Fall 2024



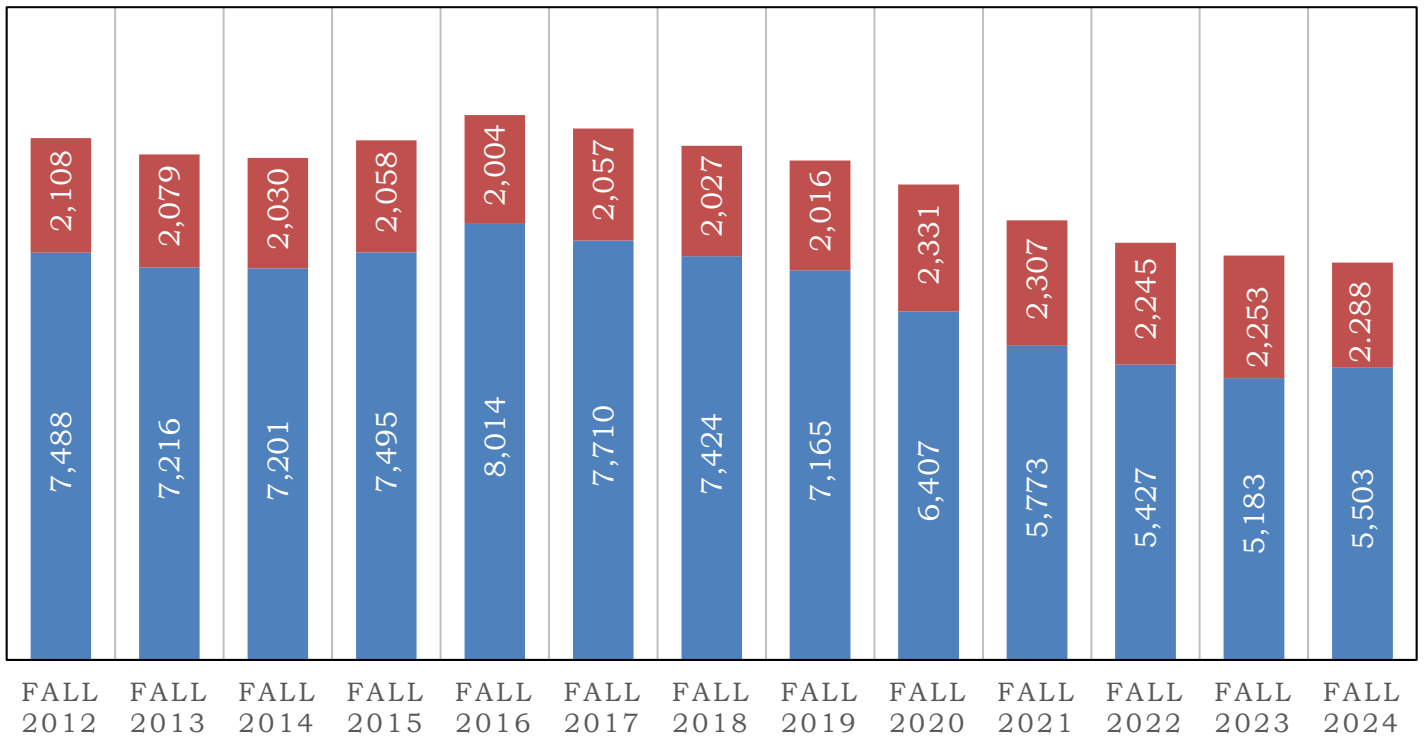


WAYNE STATE UNIVERSITY

Graduate and Professional Fall Headcount Enrollment

Fall 2012 to Fall 2024

■ Graduate ■ Professional

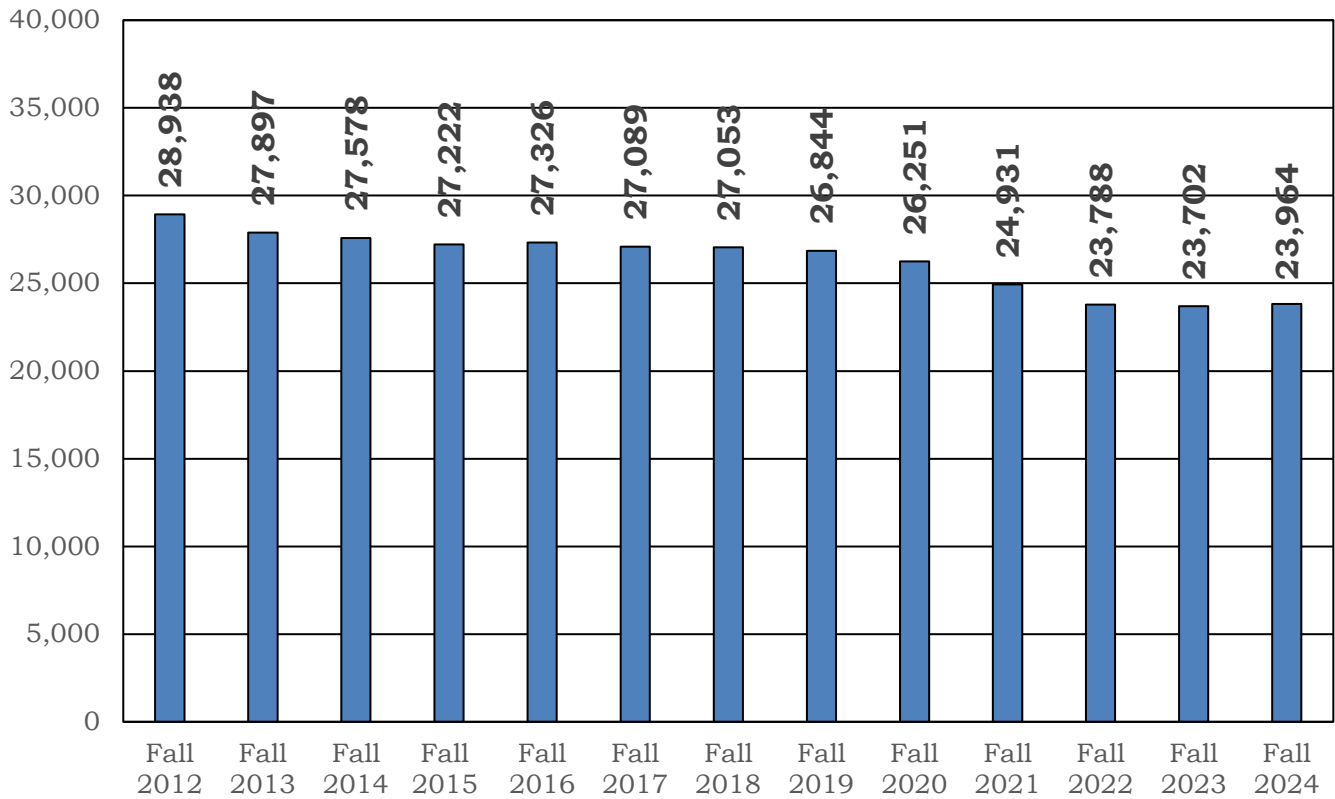




WAYNE STATE UNIVERSITY

Total Fall Headcount Enrollment

Fall 2012 to Fall 2024



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Submitted by: Dr. Kimberly Andrews Espy, President

**Wayne State University
Proposed General Fund Budget
FY 2025**

Recommendation for Board Action

The proposed FY 2025 General Fund budget, its projected revenues and expenditures, and the budgets for individual university units and specifically funded programs as summarized in this document are submitted for approval by the Board of Governors. With this approval, the Board of Governors authorizes the President to implement the budget management procedures, and budget-related policies, with such modifications as may be deemed necessary during the fiscal year.

FY 2025 Budgeted Revenues

Wayne State has two primary sources of General Fund revenue: state appropriation and student tuition and fees. These two sources comprise approximately 92 percent of the total FY 2025 proposed General Fund revenue budget. Funding from gifts, grants and contracts support specified functions such as research or scholarships and are not used for the general operations of the university.

State appropriation funding in Wayne State's General Fund is determined by the State of Michigan. The State of Michigan FY 2025 budget has not yet been finalized. The University's proposed FY 2025 General Fund budget is based on 2.5 percent base State appropriation increase for Wayne State University in FY 2025.

The proposed budget includes an increase of 4.5 percent to FY 2024 full time tuition and fee rates for most undergraduate, graduate and professional students. It also includes an increase for School of Medicine (SOM) MD program rates; 5.5 percent for resident, and 1.5 percent for non-resident students. The SOM tuition rates were approved by the Board of Governors in separate actions.

Enrollment projections were made based on the best available information; FY 2025's proposed budget projects flat enrollment over FY 2024's estimated overall student headcount. The proposed tuition and fee revenues are calculated based on the proposed tuition and fee rates and the above enrollment estimates.

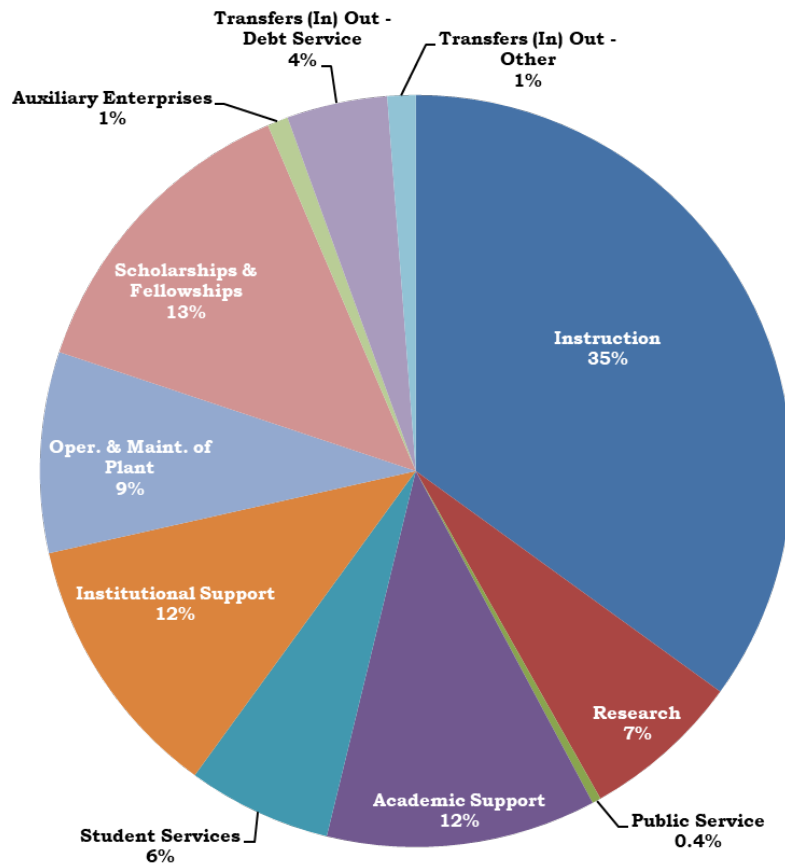
Indirect cost recovery is expected to increase by \$2M due to an increase in grant activity. Investment income is projected to remain flat for FY 2025, at \$5.1 million.

Overall, the \$726 million proposed general fund budgeted revenues represent a 4 percent increase over FY 2024.

FY 2025 Budgeted Expenditures

Budgeted expenditures for FY 2025 are projected to increase by 4 percent from FY 2024 to a total of \$726 million. The proposed FY 2025 expenditure budgets reflect a strategic base budget reallocation plan of \$3.6 million.

The proposed FY 2025 General Fund budget contains \$388 million for direct instructional costs, academic support and research related expenditures. Scholarships and fellowships of \$98 million are budgeted, as well as \$45 million in student support. Institutional support, public service, operation and maintenance of plant, debt service and other transfers totaling \$195 million make up the balance of the General Fund expenditures for FY 2025. The estimated functional use of General Fund expenditures described above is shown by percentage below:



The proposed budget is a responsible budget that seeks to contain costs, manage resources within a challenging revenue environment, emphasize strategic priorities and encourage accountability. It reflects the University’s commitment to its students and to the community, and is responsive to the commitment to provide a quality education at an affordable price.

**General Fund Budget
 SUMMARY REVENUES AND EXPENDITURES**

**Fiscal Year 2025
 (In Dollars)**

	FY 2024 Budget	FY 2025 Budget	Variance Dollars	%
Revenues				
State Appropriations	221,957,877	229,711,577	7,753,700	3%
Net Tuition and Fee Revenues	420,816,032	439,365,326	18,549,294	4%
Indirect Cost Recovery	37,500,000	39,500,000	2,000,000	5%
Investment Income	5,100,000	5,100,000	0	0%
Gift and Endowment Revenue	3,800,000	3,800,000	0	0%
Rentals and Leases Revenue	1,145,892	1,145,892	0	0%
Other Revenues	7,603,104	7,603,104	0	0%
Total Revenue	697,922,905	726,225,899	28,302,994	4%
Expenditures				
Schools and Colleges	228,300,924	234,384,342	6,083,419	3%
Divisions	172,813,158	184,277,379	11,464,221	7%
Student Financial Aid	97,572,919	97,593,746	20,827	0%
Central Accounts	191,875,137	202,609,665	10,734,528	6%
Other Expenses	7,360,767	7,360,767	0	0%
Total Expenditures	697,922,905	726,225,899	28,302,994	4%
Net Budget Surplus (Shortfall)	0	(0)	(0)	0%

If applicable, available year-end balances, and as necessary, other one-time funding will be used to cover the FY 2024 General Fund net operating budget shortfall.

FY 2025 Central Accounts expenditures include compensation increases that are distributed to the appropriate Schools/Colleges/Divisions during the fiscal year.

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FY 2025 Proposed Auxiliary Activity Budgets

Recommendation for Board Action

It is recommended that the Board of Governors approve the proposed FY 2025 budgets for the auxiliary activity units summarized in this document. Total auxiliary activities revenue and expenditures are as follows (dollars in thousands):

Background

The University’s auxiliary operations consist of 13 units that provide non-academic essential services to students, faculty, staff, other institutional departments and to the community. Auxiliary activities are characterized by two primary elements: auxiliaries are generally self-supporting and generate revenue based on or related to the cost of the goods and services they provide. For the purposes of this document, auxiliary activities include WDET-FM; a unit categorized as an independent operation operated by Wayne State but not established to provide services solely to students, faculty or staff.

The FY 2025 auxiliary budget includes an increase in general fund one-time support to Housing and Residential Life as a result of suspended Corvias’ payments.

Category	FY 2024 Approved Budget	FY 2024 Projected Actual	FY 2025 Proposed Budget
REVENUES			
Beginning Net Assets	\$2,745	\$3,362	\$2,614
Operating Revenue			
Student Tuition and Fees	\$8,635	\$9,657	\$9,657
Auxiliary Revenues	\$22,537	\$23,412	\$25,314

Total Operating Revenue	\$31,171	\$33,069	\$34,970
Non-Operating Revenues			
Gifts	\$3,012	\$2,843	\$3,339
Other	\$0	\$0	\$0

Total Non-Operating Revenues	\$3,012	\$2,843	\$3,339
TOTAL REVENUES	\$34,184	\$35,912	\$38,309
EXPENDITURES AND TRANSFERS			
Auxiliary Enterprises			
Compensation	\$13,533	\$13,201	\$14,955
Operating Expenses	\$17,420	\$18,400	\$19,994

Expenditures	\$30,953	\$31,601	\$34,949
Transfers Out/(In)			
Debt Service	\$7,701	\$7,701	\$7,361
Plant & Other	\$1,629	\$2,750	\$2,231
General Fund Support	(\$5,433)	(\$5,391)	(\$5,704)

Subtotal Transfers	\$3,896	\$5,060	\$3,887
TOTAL EXPENDITURES AND TRANSFERS	\$34,849	\$36,661	\$38,837
Operating Surplus / (Deficit)	(\$665)	(\$749)	(\$528)
Ending Net Assets	\$2,080	\$2,614	\$2,086

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FY 2024-25 Tuition and Fee Rates

Section 1: Recommendation as approved by the Board of Governors

It is recommended that the Board of Governors approve the FY 2025 tuition rates and mandatory fees as presented in Table 2. In summary, the tuition and fees for Wayne State University are increased by 4.5 percent for all undergraduates and 4.5 percent for all graduates and professional students, except for the School of Medicine MD students. Tuition and fees for School of Medicine MD program students were previously approved by the Board of Governors in April.

A brief summary of the per semester tuition rate changes for a full-time resident student in general programs is shown below in Table 1. FY 2025 rates reflect the proposed 4.5% increase.

Table 1

WAYNE STATE UNIVERSITY FY 2025 TUITION RATE RECOMMENDATION			
Category & Level	Resident - Flat Rate (15 SCH)		
	FY 2024	FY 2025	\$ Diff.
Undergrad-Lower Division	\$ 6,246.49	\$ 6,527.58	\$ 281.09
Undergrad-Upper Division	\$ 7,413.08	\$ 7,746.67	\$ 333.59
Graduate (<i>General Programs per SCH</i>)	\$ 762.53	\$ 796.84	\$ 34.31

In terms of mandatory fees, Wayne State University requires all students to pay a registration fee (on a semester basis) and a student services fee (on a per credit hour basis). It is proposed that the registration fee increase by 4.5 percent for all undergraduate students and 4.5 percent for all graduate and professional students (excluding School of Medicine MD program students, who are charged a separate fee). The student services fee rate is proposed to increase by 4.5 percent for all undergraduates and 4.5 percent for graduate and professional students.

Table 2 details the specific changes for all Wayne State University tuition rates and mandatory fees for FY 2025. The Board of Governors, at the April 26, 2024 meeting, approved the tuition and fees for the School of Medicine’s MD program. They are listed in the attached schedule for informational purposes only.

It is recommended that the Board of Governors authorize the President or her designee to adjust the rates for special programs or where otherwise appropriate.

Submitted by: Dr. Kimberly Andrews Espy, President

It is also recommended that the Board of Governors authorize the President or her designee to modify the rates accordingly if the final State of Michigan tuition restraint is lower than 4.5%.

Table 2 details the tuition rates proposed for each category and student level. Special rates may apply to specific programs as approved by the cohort pricing policy.

Submitted by: Dr. Kimberly Andrews Espy, President

Table 2

Wayne State University FY 2025 Tuition and Fees						
Category and Level	Resident			Non-Resident		
	FY 2024	FY 2025	\$ Change	FY 2024	FY 2025	\$ Change
UNDERGRADUATE						
Lower Division						
<i>Education - General, Liberal Arts - General, Pharmacy</i>						
Rate per credit hour	519.46	542.84	23.38	1,189.80	1,243.34	53.54
Flat Rate	6,246.49	6,527.58	281.09	14,307.28	14,951.11	643.83
<i>Business, Education - Kinesiology, Fine Arts, Liberal Arts - Public Health, Nursing</i>						
Rate per credit hour	555.30	580.29	24.99	1,225.64	1,280.79	55.15
Flat Rate	6,677.43	6,977.91	300.48	14,738.21	15,401.43	663.22
<i>Engineering</i>						
Rate per credit hour	555.30	580.29	24.99	1,225.64	1,280.79	55.15
Flat Rate	6,607.43	6,904.76	297.33	14,668.21	15,328.28	660.07
<i>Liberal Arts - Sciences</i>						
Rate per credit hour	528.50	552.28	23.78	1,198.84	1,252.79	53.95
Flat Rate	6,355.17	6,641.15	285.98	14,415.96	15,064.68	648.72
Upper Division						
<i>Education - General, Liberal Arts - General, Pharmacy</i>						
Rate per credit hour	616.48	644.22	27.74	1,417.61	1,481.40	63.79
Flat Rate	7,413.08	7,746.67	333.59	17,046.62	17,813.72	767.10
<i>Business, Education - Kinesiology, Fine Arts, Liberal Arts - Public Health</i>						
Rate per credit hour	672.08	702.32	30.24	1,473.21	1,539.50	66.29
Flat Rate	8,081.65	8,445.32	363.67	17,715.18	18,512.36	797.18
<i>Engineering</i>						
Rate per credit hour	672.08	702.32	30.24	1,473.21	1,539.50	66.29
Flat Rate	8,011.65	8,372.17	360.52	17,645.18	18,439.21	794.03
<i>Liberal Arts - Sciences</i>						
Rate per credit hour	625.60	653.75	28.15	1,426.73	1,490.93	64.20
Flat Rate	7,522.77	7,861.29	338.52	17,156.30	17,928.33	772.03
<i>Nursing</i>						
Rate per credit hour	808.30	844.67	36.37	1,609.43	1,681.85	72.42
Flat Rate	9,719.75	10,157.14	437.39	19,353.28	20,224.18	870.90
<i>All Undergraduates</i>						
Student Support Fee (per credit hour)	42.50	44.41	1.91	42.50	44.41	1.91
Registration Fee (per semester)	264.26	276.15	11.89	264.26	276.15	11.89

Submitted by: Dr. Kimberly Andrews Espy, President

Table 2 (continued)

Wayne State University FY 2025 Tuition and Fees						
Category and Level	Resident			Non-Resident		
	FY 2024	FY 2025	\$ Change	FY 2024	FY 2025	\$ Change
GRADUATE						
<u>Masters and Doctoral - all per credit hour</u>						
Business, Engineering, Information Scie	885.02	924.85	39.83	1,774.13	1,853.97	79.84
Education - General	762.53	796.84	34.31	1,651.64	1,725.96	74.32
Education - Kinesiology	866.92	905.93	39.01	1,756.03	1,835.05	79.02
Engineering - GET Program	1,770.02	1,849.70	79.68	2,659.13	2,778.82	119.69
Fine, Performing Arts	800.66	836.69	36.03	1,689.77	1,765.81	76.04
Law	1,186.20	1,239.58	53.38	1,301.31	1,359.87	58.56
Liberal Arts	762.53	796.84	34.31	1,651.64	1,725.96	74.32
Medicine	949.87	992.61	42.74	1,793.19	1,873.88	80.69
Nursing	1,040.30	1,087.11	46.81	1,929.42	2,016.24	86.82
Pharmacy	866.92	905.93	39.01	1,756.03	1,835.05	79.02
Social Work	762.53	796.84	34.31	1,651.64	1,725.96	74.32
<u>All Graduates</u>						
Student Support Fee (per credit hour)	61.31	64.07	2.76	61.31	64.07	2.76
Registration Fee (per semester)	354.77	370.73	15.96	354.77	370.73	15.96
PROFESSIONAL						
Law - JD - all years	1,186.20	1,239.58	53.38	1,301.31	1,359.87	58.56
Medicine - MD - all years - annual						
Rate per SCH	759.00	801.00	42.00	1,319.00	1,339.00	20.00
Flat Rate	37,895.00	39,975.00	2,080.00	66,008.00	66,998.00	990.00
Pharmacy - Pharm.D - all years	866.92	905.93	39.01	1,126.99	1,177.70	50.71
Student Support Fees - Law, Pharmacy	61.31	64.07	2.76	61.31	64.07	2.76
Registration Fee - Law, Pharmacy	354.77	370.73	15.96	354.77	370.73	15.96
SSF - Medicine - Flat Rate -annual	1,540.00	1,624.00	84.00	1,540.00	1,624.00	84.00
Medical School Support Fee - annual	1,024.00	1,080.00	56.00	1,024.00	1,080.00	56.00

**WAYNE STATE UNIVERSITY
CURRENT FUNDS BUDGET**

**Fiscal Year 2025
(in Dollars)**

Category	General Fund	Designated Fund	Auxiliary Fund	Expendable Restricted	Total Current Funds
Non-Operating Revenues					
State Appropriations	229,711,577	-	-	249,000	229,960,577
Federal Pell Grants	-	-	-	39,454,333	39,454,333
Gifts	-	14,653,333	3,339,060	12,103,148	30,095,542
Investment Income	5,100,000	750,000	-	12,000,000	17,850,000
Other Non-Operating	-	-	-	-	-
<i>Total Non-Operating Revenues</i>	<i>234,811,577</i>	<i>15,403,333</i>	<i>3,339,060</i>	<i>63,806,482</i>	<i>317,360,452</i>
Operating Revenues					
Student Tuition & Fees	439,365,326	-	9,656,500	-	449,021,826
Federal Grants & Contracts	-	-	-	107,468,778	107,468,778
State / Local Grants & Contracts	-	-	-	30,523,000	30,523,000
Non-Governmental Grants & Contr.	-	65,429,667	-	45,616,630	111,046,296
Departmental Activities	-	10,000,000	-	-	10,000,000
Auxiliary Activities	-	-	25,313,720	1,178,037	26,491,757
Facilities and Admin. Cost Recovery	39,500,000	-	-	(35,331,667)	4,168,333
Other Operating	12,548,996	-	-	-	12,548,996
<i>Total Operating Revenues</i>	<i>491,414,322</i>	<i>75,429,667</i>	<i>34,970,220</i>	<i>149,454,778</i>	<i>751,268,986</i>
TOTAL REVENUES	726,225,899	90,833,000	38,309,280	213,261,259	1,068,629,438
Operating Expenditures					
Instruction	254,368,115	41,880,661	-	15,482,239	311,731,014
Research	49,821,361	3,577,367	-	103,814,633	157,213,361
Public Service	2,710,320	24,597,523	-	31,455,648	58,763,492
Academic Support	84,419,356	6,492,850	-	806,794	91,719,000
Student Services	45,049,630	1,520,255	-	306,357	46,876,242
Institutional Support	83,531,945	8,074,003	-	966,071	92,572,019
Operation & Maintenance of Plant	62,788,606	3,798,316	-	179,860	66,766,781
Scholarships & Fellowships	97,572,919	350,025	-	60,249,658	158,172,602
Auxiliary Enterprises	5,704,300	-	34,948,970	-	40,653,270
Transfers (in) out					
Debt Service	31,430,347	542,000	7,360,600	-	39,332,947
Other	8,829,000	-	(3,473,130)	-	5,355,870
TOTAL EXPENDITURES	726,225,899	90,833,000	38,836,440	213,261,259	1,069,156,598
Use current fund balances	-	-	527,160	-	
Net Budget Surplus (Shortfall)	-	-	-	-	

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**General Fund Budget
SUMMARY REVENUES AND EXPENDITURES**

**Fiscal Year 2025
(In Dollars)**

	FY 2024 Budget	FY 2025 Budget	Variance Dollars	%
Revenues				
State Appropriations	221,957,877	229,711,577	7,753,700	3%
Net Tuition and Fee Revenues	420,816,032	439,365,326	18,549,294	4%
Indirect Cost Recovery	37,500,000	39,500,000	2,000,000	5%
Investment Income	5,100,000	5,100,000	0	0%
Gift and Endowment Revenue	3,800,000	3,800,000	0	0%
Rentals and Leases Revenue	1,145,892	1,145,892	0	0%
Other Revenues	7,603,104	7,603,104	0	0%
Total Revenue	697,922,905	726,225,899	28,302,994	4%
Expenditures				
Schools and Colleges	228,300,924	234,384,342	6,083,419	3%
Divisions	172,813,158	184,277,379	11,464,221	7%
Student Financial Aid	97,572,919	97,593,746	20,827	0%
Central Accounts	191,875,137	202,609,665	10,734,528	6%
Other Expenses	7,360,767	7,360,767	0	0%
Total Expenditures	697,922,905	726,225,899	28,302,994	4%
Net Budget Surplus (Shortfall)	0	0	0	0%

General Fund Budget SUMMARY REVENUES AND EXPENDITURES

Fiscal Year 2025
(In Dollars)

	FY 2024 Budget	FY 2025 Budget	Variance Dollars	%
Revenues				
State Appropriations	221,957,877	229,711,577	7,753,700	3%
Net Tuition and Fee Revenues	420,816,032	439,365,326	18,549,294	4%
Indirect Cost Recovery	37,500,000	39,500,000	2,000,000	5%
Investment Income	5,100,000	5,100,000	0	0%
Gift and Endowment Revenue	3,800,000	3,800,000	0	0%
Rentals and Leases Revenue	1,145,892	1,145,892	0	0%
Other Revenues	7,603,104	7,603,104	0	0%
Total Revenue	697,922,905	726,225,899	28,302,994	4%
Expenditures				
Full-Time Faculty	157,009,606	164,102,650	7,093,044	5%
Graduate Assistants	13,222,101	13,574,422	352,322	3%
Part-Time Faculty	12,827,279	13,371,550	544,271	4%
Other Academic	23,191,922	23,613,648	421,726	2%
Subtotal Academic	206,250,907	214,662,270	8,411,363	4%
Non-Academic	148,571,404	156,682,904	8,111,500	5%
Fringe Benefits	96,621,138	104,607,087	7,985,949	8%
Subtotal Compensation	451,443,449	475,952,261	24,508,812	5%
General Expenses	29,361,616	31,806,630	2,445,015	8%
Equipment	534,252	225,109	(309,143)	-58%
Supplies	9,080,069	8,376,716	(703,353)	-8%
Facility Costs	7,041,907	8,392,236	1,350,329	19%
Utilities	22,954,156	22,954,156	0	0%
Services, Contracts and Fees	16,870,855	18,454,569	1,583,714	9%
Scholarships and Fellowships	95,471,150	95,469,378	(1,772)	0%
Professional Development	2,338,954	2,434,968	96,014	4%
Travel and Moving Expenses	2,886,007	2,994,144	108,137	4%
Printing and Communications	4,596,747	4,665,503	68,756	1%
Other Oper. Expenses	35,208,112	33,970,521	(1,237,590)	-4%
Internal/Intra./Inter-Fund Trsf.	(9,423,062)	(9,811,018)	(387,956)	4%
Mandatory/Non-Mandatory Trsf.	29,558,693	30,340,725	782,032	3%
Subtotal General Expense	246,479,455	250,273,638	3,794,182	2%
Total Expenditures	697,922,905	726,225,899	28,302,994	4%
Net Budget Surplus (Shortfall)	0	0	0	0%

Auxiliary Activity Budgets SUMMARY REVENUES AND EXPENDITURES

Wayne State University FY 2025 Auxiliary Fund Budgets (in Thousands of Dollars)

Category	Mort Harris RFC	Athletic Arena	University Press	Bookstore	Conference Services	Housing	McGregor	The South End	Office of the AVP, SAS	Student Center	Contract Services	Parking	WDF-T-FM	Total Auxiliary Activities
REVENUES														
Operating Revenue														
Student Tuition and Fees	\$2,805.0	\$0.0	\$0.0	\$3,600.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,251.5	\$0.0	\$0.0	\$0.0	\$9,656.5
Auxiliary Revenues	\$180.0	\$955.0	\$1,321.5	\$789.9	\$312.2	\$7,095.6	\$160.6	\$8.4	\$79.4	\$576.6	\$509.3	\$10,877.4	\$2,447.9	\$25,313.7
Total Operating Revenue	\$2,985.0	\$955.0	\$1,321.5	\$4,389.9	\$312.2	\$7,095.6	\$160.6	\$8.4	\$79.4	\$3,828.1	\$509.3	\$10,877.4	\$2,447.9	\$34,970.2
Non-Operating Revenues														
Gifts	\$0.0	\$0.0	\$41.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,297.2	\$3,339.1
Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Non-Operating Revenues	\$0.0	\$0.0	\$41.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,297.2	\$3,339.1
TOTAL REVENUES	\$2,985.0	\$955.0	\$1,363.4	\$4,389.9	\$312.2	\$7,095.6	\$160.6	\$8.4	\$79.4	\$3,828.1	\$509.3	\$10,877.4	\$5,745.0	\$38,309.3
EXPENDITURES														
Auxiliary Enterprises														
Compensation	\$1,580.0	\$221.0	\$1,109.4	\$0.0	\$97.8	\$3,889.2	\$82.5	\$51.0	\$27.2	\$1,288.3	\$251.5	\$1,970.0	\$4,387.5	\$14,955.4
Operating Expenses	\$665.0	\$599.5	\$739.4	\$3,866.0	\$242.2	\$7,020.4	\$51.3	\$7.9	\$51.4	\$1,659.0	\$33.1	\$3,498.3	\$1,560.0	\$19,993.6
Expenditures	\$2,245.0	\$820.5	\$1,848.8	\$3,866.0	\$340.0	\$10,909.6	\$133.8	\$58.9	\$78.6	\$2,947.3	\$284.6	\$5,466.3	\$5,947.5	\$34,949.0
Transfers Out/(In)														
Debt Service	\$1,133.0	\$884.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,080.9	\$0.0	\$4,262.2	\$0.0	\$7,360.6
Plant & Other	\$0.0	\$0.0	\$0.0	\$639.2	(\$0.6)	\$365.3	\$0.0	\$0.0	\$0.0	(\$21.8)	\$60.2	\$1,188.9	\$0.0	\$2,231.2
General Fund Support	\$0.0	(\$750.0)	(\$487.2)	\$0.0	\$0.0	(\$4,204.7)	\$0.0	(\$59.9)	\$0.0	\$0.0	\$0.0	\$0.0	(\$202.5)	(\$5,704.3)
Subtotal Transfers	\$1,133.0	\$134.5	(\$487.2)	\$639.2	(\$0.6)	(\$3,839.4)	\$0.0	(\$59.9)	\$0.0	\$1,059.1	\$60.2	\$5,451.1	(\$202.5)	\$3,887.5
TOTAL EXPENDITURES	\$3,378.0	\$955.0	\$1,361.6	\$4,505.2	\$339.4	\$7,070.2	\$133.8	(\$1.0)	\$78.6	\$4,006.4	\$344.8	\$10,919.4	\$5,745.0	\$38,836.4
Increase (Decrease) in Net Assets	(\$393.0)	\$0.0	\$1.8	(\$115.4)	(\$27.2)	\$25.4	\$26.8	\$9.4	\$0.8	(\$178.3)	\$164.5	(\$42.0)	(\$0.0)	(\$527.2)
Beginning Net Assets	\$393.6	\$0.0	(\$1,573.5)	\$698.3	(\$73.1)	\$697.7	\$275.9	\$193.2	\$129.5	\$262.7	\$692.2	\$558.4	\$358.7	\$2,613.6
Ending Net Assets	\$0.6	\$0.0	(\$1,571.7)	\$582.9	(\$100.3)	\$723.1	\$302.7	\$202.6	\$130.3	\$84.4	\$856.7	\$516.4	\$358.7	\$2,086.5

Note: General Fund support is now shown as part of transfers; Student Service Fee support is now shown in revenue.

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**Schools and Colleges
SUMMARY BUDGET**

**Fiscal Year 2025
(In Dollars)**

	FY 2024 Budget	FY 2025 Budget	Variance Dollars	%
Business	15,276,087	16,104,503	828,416	5%
Education	12,178,957	12,511,839	332,882	3%
Engineering	24,647,120	25,483,361	836,241	3%
Fine, Perform., and Comm. Arts.	12,524,184	12,927,859	403,676	3%
Graduate School	1,722,522	1,764,643	42,121	2%
Honors	1,479,800	1,520,516	40,716	3%
Information Sciences	1,963,069	2,019,861	56,792	3%
Law	10,230,408	11,038,575	808,167	8%
Liberal Arts and Sciences	58,282,510	59,093,580	811,070	1%
Medicine	59,835,652	60,830,382	994,730	2%
Nursing	9,735,524	9,906,140	170,615	2%
Pharmacy and Health Sciences	14,930,954	15,469,678	538,724	4%
Social Work	5,494,137	5,713,406	219,268	4%
Total Schools and Colleges	228,300,924	234,384,342	6,083,419	3%

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Schools and Colleges
MIKE ILITCH SCHOOL OF BUSINESS

Fiscal Year 2025
General Fund Budget
(in Dollars)

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	10,043,861	10,390,235	346,374	3.4%
Graduate Assistants	332,974	338,803	5,829	1.8%
Part-Time Faculty	1,086,835	1,073,764	(13,071)	-1.2%
Other Academic	707,645	738,091	30,446	4.3%
Subtotal Academic	12,171,315	12,540,893	369,578	3.0%
Non-Academic	2,689,834	2,765,205	75,371	2.8%
Total Salary	14,861,148	15,306,097	444,949	3.0%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	14,861,148	15,306,097	444,949	3.0%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	56,910	67,410	10,500	18.5%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	156,064	99,789	(56,275)	-36.1%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	16,000	66,250	50,250	>100%
Travel and Moving Expenses	48,500	100,205	51,705	>100%
Printing and Communications	131,468	131,468	0	0.0%
Other Expenses	16,800	344,073	327,272	>100%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	425,742	809,194	383,452	90.1%
TOTAL EXPENDITURES	15,286,891	16,115,292	828,401	5.4%
Revenue	11,300	11,300	0	0.0%
Indirect Cost Recovery	496	511	15	3.0%
NET EXPENDITURES	15,276,087	16,104,503	828,416	5.4%

Schools and Colleges
MIKE ILITCH SCHOOL OF BUSINESS

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Transfer from Academic Affairs	209,900
Compensation Adjustments	336,407
Additional Labor Adjustments	64,846
Total Technical Adjustments	611,153
<u>Program Changes</u>	<u>Dollars</u>
FY 2025 Budget Reductions	(105,724)
<u>Adjustments</u>	
Differential Tuition	322,972
Indirect Cost Recovery	15
Spring/Summer Distribution	0
Total Program Changes	217,263
Total Budget Adjustments	828,416

2. Other Matters

Beginning in FY 2004, a differential tuition rate was set for graduate business students. The differential for FY 2025 is set at \$128.01 per credit hour for residents and non-residents and is expected to generate total revenues of \$1,624,959. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$1,381,215 for FY 2025.

Beginning in FY 2009, a differential tuition rate was set for undergraduate business students. The lower division differential for FY 2025 is set at \$37.45 per credit hour and \$450.33 for flat rate, and is expected to generate total revenues of \$892,169. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$758,343 for FY 2025.

The differential for upper level undergraduates is set at \$58.10 per credit hour and \$698.65 for flat rate, and is expected to generate total revenues of \$2,629,401 for upper division students for FY 2025. Of that amount, 85 percent of this differential is reinvested in the program. The aggregate reinvestment totals \$2,234,991. At the end of the fiscal year an adjustment will be made to all reinvestments based on actual enrollment.

For FY 2025, the summer spring/summer revenue distribution is frozen at the FY 2024 amount.

Schools and Colleges
MIKE ILITCH SCHOOL OF BUSINESS

2. Other Matters (continued)

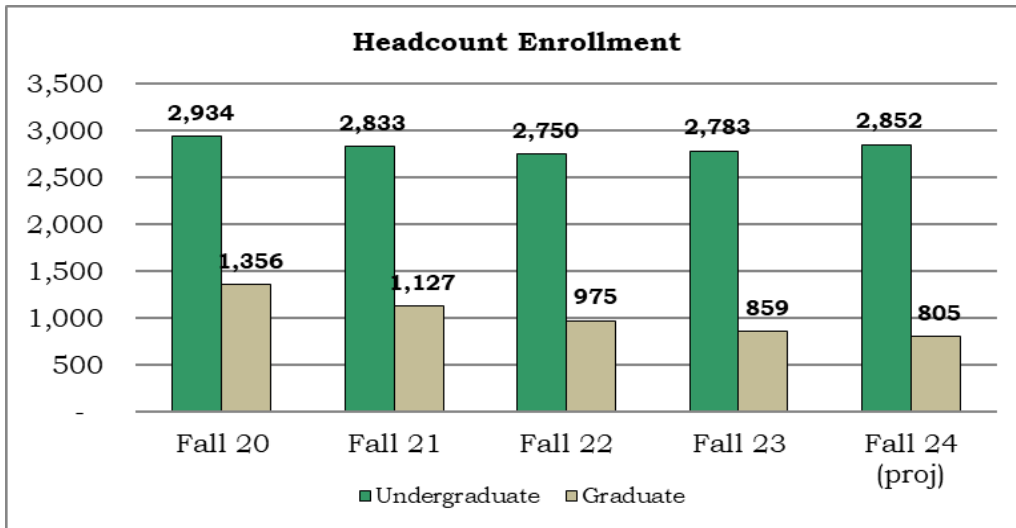
Changes to Business' differential tuition share and spring/summer distribution are summarized below:

Funding Type	FY 2024	FY 2025	Diff.
Undergraduate Differential Tuition	2,722,118	2,993,334	271,216
Spring/Summer Distribution	1,533,407	1,533,407	0
Graduate Differential Tuition	1,329,459	1,381,215	51,756
TOTAL	5,584,984	5,907,956	322,972

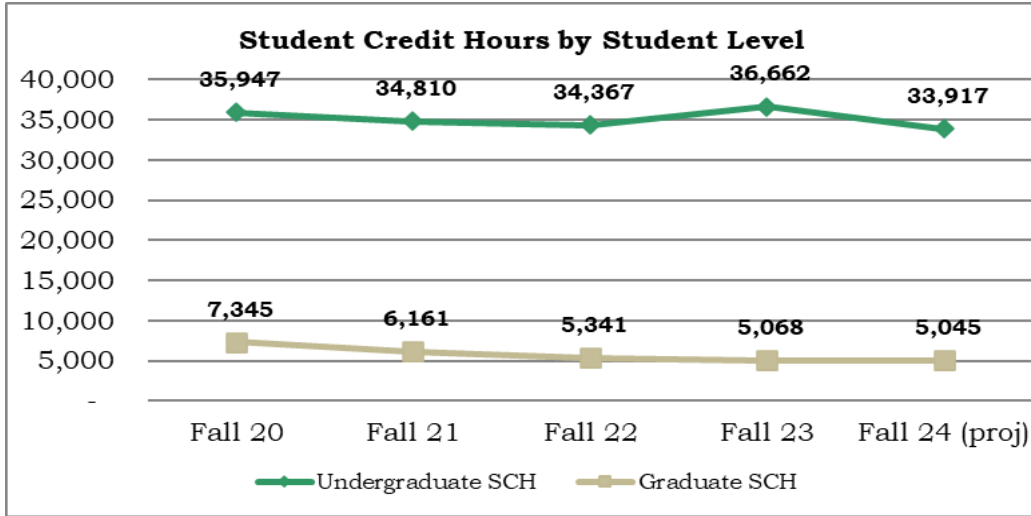
3. Component Units

	FY 2024	FY 2025	Adjustment	
	Budget	Budget	Dollars	%
Mike Ilitch School of Business	15,275,591	16,103,992	828,401	5.4%
ICR Mike Ilitch School of Business	496	511	15	3.0%
TOTAL	15,276,087	16,104,503	828,416	5.4%

4. Supplementary Information



4. Supplementary Information (continued)



**Schools and Colleges
COLLEGE OF EDUCATION**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	7,683,866	7,910,702	226,836	3.0%
Graduate Assistants	361,046	369,811	8,765	2.4%
Part-Time Faculty	974,563	1,017,664	43,101	4.4%
Other Academic	792,635	755,400	(37,235)	-4.7%
Subtotal Academic	9,812,110	10,053,577	241,467	2.5%
Non-Academic	1,823,382	1,876,451	53,069	2.9%
Total Salary	11,635,492	11,930,028	294,536	2.5%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	11,635,492	11,930,028	294,536	2.5%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	202,194	218,486	16,292	8.1%
Facility Costs	1,745	1,745	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	53,946	53,946	0	0.0%
Scholarships and Fellowships	23,995	23,995	0	0.0%
Professional Development	33,815	33,815	0	0.0%
Travel and Moving Expenses	49,957	49,957	0	0.0%
Printing and Communications	48,881	48,881	0	0.0%
Other Expenses	114,058	128,854	14,796	13.0%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	528,591	559,680	31,088	5.9%
TOTAL EXPENDITURES	12,164,083	12,489,707	325,624	2.7%
Revenue	27,000	27,000	0	0.0%
Indirect Cost Recovery	41,874	49,132	7,258	17.3%
NET EXPENDITURES	12,178,957	12,511,839	332,882	2.7%

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	318,770
Additional Labor Adjustments	1,104
Transfer from Academic Affairs	174,629
Total Technical Adjustments	494,503
<u>Program Changes</u>	<u>Dollars</u>
FY 2025 Budget Reductions	(184,362)
<u>Adjustments</u>	
Differential Tuition	15,483
Indirect Cost Recovery	7,258
Spring/Summer Distribution	0
Total Program Changes	(161,621)
Total Budget Adjustments	332,882

2. Other Matters

Beginning in FY 2017, a differential tuition rate was set for undergraduate Kinesiology students. The lower division undergraduate differential for FY 2025 is set at \$37.45 per credit hour and \$450.33 for flat rate, and is expected to generate total revenues of \$199,310. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$169,414 for FY 2025.

The differential for Kinesiology upper division undergraduates is set at \$58.10 per credit hour and \$698.65 for flat rate, and is expected to generate total revenues of \$492,449 for FY 2025. Of that amount, 85 percent of this differential is reinvested in the program. The aggregate reinvestment totals \$418,581.

Beginning in FY 2017, a differential tuition rate was set for graduate Kinesiology students. The differential for FY 2025 is set at \$109.09 per credit hour and is expected to generate total revenues of \$226,580. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$192,593 for FY 2025. At the end of the fiscal year an adjustment will be made to all reinvestments based on actual enrollment.

For FY 2025, the summer spring/summer revenue distribution is frozen at the FY 2024 amount.

Changes to Education's differential tuition share and spring/summer distribution are summarized below:

**Schools and Colleges
COLLEGE OF EDUCATION**

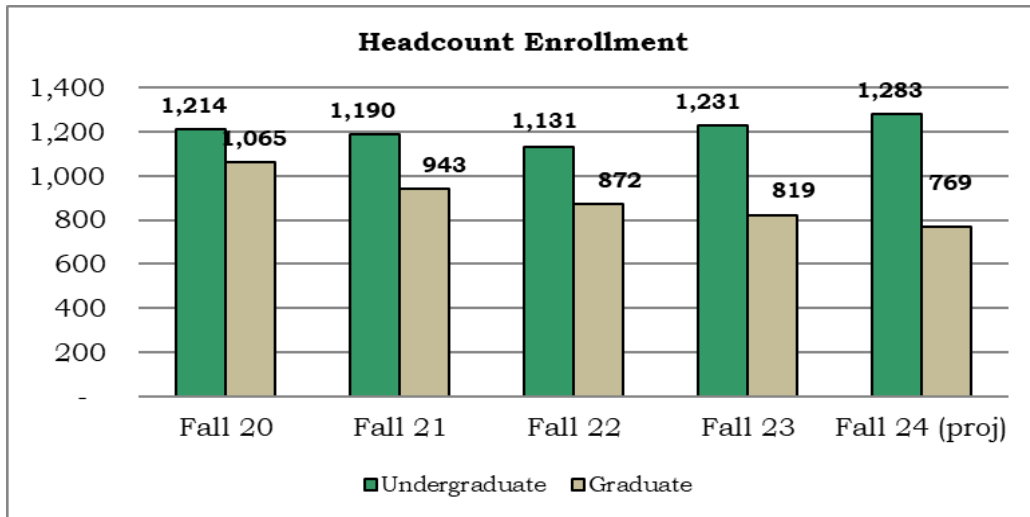
2. Other Matters (continued)

Funding Type	FY 2024	FY 2025	Diff.
Spring/Summer Distribution	719,617	719,617	0
Undergraduate Differential Tuition	554,545	587,995	33,450
Graduate Differential Tuition	210,560	192,593	(17,967)
TOTAL	1,484,722	1,500,205	15,483

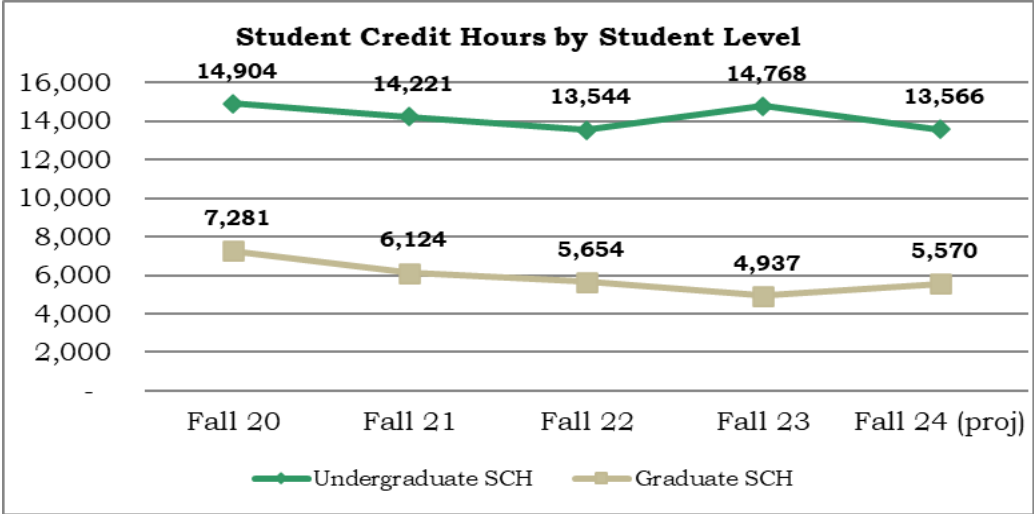
3. Component Units

	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
College of Education	12,137,083	12,462,707	325,624	2.7%
ICR College of Education	41,874	49,132	7,258	17.3%
TOTAL	12,178,957	12,511,839	332,882	2.7%

4. Supplementary Information



4. Supplementary Information (continued)



Schools and Colleges
COLLEGE OF ENGINEERING

Fiscal Year 2025
General Fund Budget
(in Dollars)

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	17,008,982	17,709,967	700,985	4.1%
Graduate Assistants	1,751,191	1,800,479	49,288	2.8%
Part-Time Faculty	349,970	369,049	19,079	5.5%
Other Academic	969,332	987,870	18,537	1.9%
Subtotal Academic	20,079,475	20,867,365	787,889	3.9%
Non-Academic	2,111,231	2,356,638	245,407	11.6%
Total Salary	22,190,707	23,224,003	1,033,296	4.7%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	22,190,707	23,224,003	1,033,296	4.7%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	158,947	158,947	0	0.0%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	21,000	21,000	0	0.0%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	40,000	40,000	0	0.0%
Travel and Moving Expenses	25,000	25,000	0	0.0%
Printing and Communications	100,000	100,000	0	0.0%
Other Expenses	1,831,684	1,588,589	(243,095)	-13.3%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	2,176,631	1,933,536	(243,095)	-11.2%
TOTAL EXPENDITURES	24,367,338	25,157,539	790,201	3.2%
Revenue	140,000	140,000	0	0.0%
Indirect Cost Recovery	419,782	465,822	46,040	11.0%
NET EXPENDITURES	24,647,120	25,483,361	836,241	3.4%

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	581,463
Transfer from Academic Affairs	399,765
Additional Labor Adjustments	(274)
Total Technical Adjustments	980,954
<u>Program Changes</u>	<u>Dollars</u>
FY 2025 Budget Reductions	(408,632)
<u>Adjustments</u>	
Differential Tuition	217,879
Indirect Cost Recovery	46,040
Engineering Program Fee	0
Spring/Summer Distribution	0
Total Program Changes	(144,713)
Total Budget Adjustments	836,241

2. Other Matters

Beginning in FY 2004, a differential tuition rate was set for graduate engineering courses. The differential for FY 2025 is set at per credit hour of \$128.01 for resident and non-resident students and is expected to generate total revenues of \$1,175,388. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$999,080 for FY 2025.

Beginning in FY 2012, a differential tuition rate was set for undergraduate engineering courses. The differential for FY 2025 is set at \$37.45 per credit hour and \$377.18 for flat rate for lower division undergraduates, and \$58.10 per credit hour and \$625.50 for flat rate for upper division undergraduates and is expected to generate total revenues at \$2,971,929. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$2,526,139 for FY 2025.

Beginning in FY 2014, a per semester Engineering Program Fee was set for undergraduate lower and upper division students. The flat fee for undergraduate lower division is \$100 for full-time and \$50 for part-time students. The flat fee for undergraduate upper division is \$350 for full-time and \$175 for part-time students. The budgeted share of \$1,053,256 is frozen at the FY 2022 amount but will be adjusted at the end of the fiscal year to reflect actual enrollment.

Beginning in FY 2015, the differential rate for the Global Executive Track program is allocated to the College at a 100% reinvestment in the program. The differential for FY

Schools and Colleges
COLLEGE OF ENGINEERING

2. Other Matters (continued)

2025 is set at per credit hour of \$924.85 for resident and non-resident students and is expected to generate total revenues of \$96,184. At the end of the fiscal year an adjustment will be made to all reinvestments based on actual enrollment.

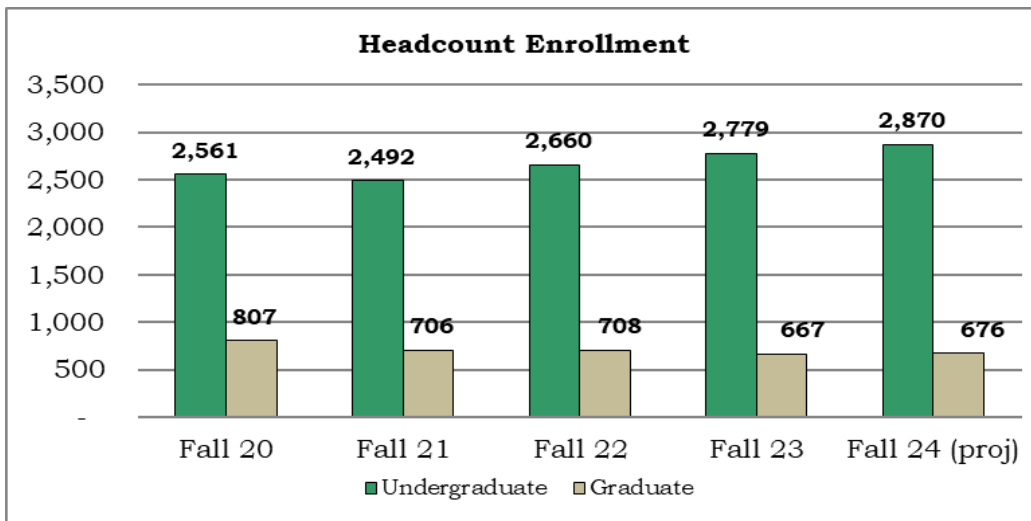
For FY 2025, the summer spring/summer revenue distribution is frozen at the FY 2024 amount. Changes to Engineering's differential tuition share, program fees and spring/summer distribution are summarized below:

Funding Type	FY 2024	FY 2025	Diff.
Undergraduate Differential Tuition	2,307,771	2,526,139	218,368
Engineering Program Fee	1,053,256	1,053,256	0
Graduate Differential Tuition	938,221	999,080	60,858
Spring/Summer Distribution	710,842	710,842	0
Indirect Cost Recovery	419,782	465,822	46,040
Global Executive Track Diff. Tuition	157,532	96,184	(61,347)
TOTAL	5,587,404	5,851,323	263,919

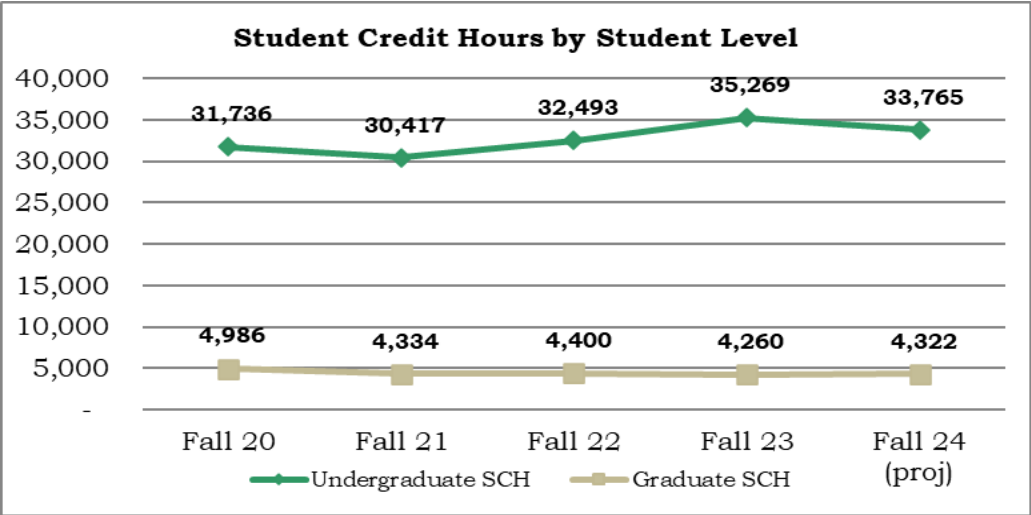
3. Component Units

	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
College of Engineering	24,227,338	25,017,539	790,201	3.3%
ICR College of Engineering	419,782	465,822	46,040	11.0%
TOTAL	24,647,120	25,483,361	836,241	3.4%

4. Supplementary Information



4. Supplementary Information (continued)



Schools and Colleges

COLLEGE OF FINE, PERFORMING AND COMMUNICATION ARTS

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	7,674,994	7,638,523	(36,471)	-0.5%
Graduate Assistants	1,281,133	1,317,274	36,140	2.8%
Part-Time Faculty	422,474	482,386	59,912	14.2%
Other Academic	922,517	900,232	(22,285)	-2.4%
Subtotal Academic	10,301,118	10,338,415	37,297	0.4%
Non-Academic	1,923,689	2,164,327	240,638	12.5%
Total Salary	12,224,807	12,502,742	277,935	2.3%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	12,224,807	12,502,742	277,935	2.3%
General Expenses	0	0	0	0.0%
Equipment	13,205	13,205	0	0.0%
Supplies	558,020	558,020	0	0.0%
Facility Costs	493	493	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	51,895	51,895	0	0.0%
Scholarships and Fellowships	9,277	9,277	0	0.0%
Professional Development	6,654	6,654	0	0.0%
Travel and Moving Expenses	80,775	80,775	0	0.0%
Printing and Communications	82,876	82,876	0	0.0%
Other Expenses	(5,931)	120,829	126,760	>-100%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	797,264	924,024	126,760	15.9%
TOTAL EXPENDITURES	13,022,071	13,426,765	404,695	3.1%
Revenue	500,000	500,000	0	0.0%
Indirect Cost Recovery	2,113	1,094	(1,019)	-48.2%
NET EXPENDITURES	12,524,184	12,927,859	403,676	3.2%

Schools and Colleges
COLLEGE OF FINE, PERFORMING AND COMMUNICATION ARTS

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	412,188
Transfer from Academic Affairs	22,467
Total Technical Adjustments	434,655
<u>Program Changes</u>	<u>Dollars</u>
FY 2025 Budget Reductions	(156,720)
<u>Adjustments</u>	
Differential Tuition	126,760
Spring/Summer Distribution	0
Indirect Cost Recovery	(1,019)
Total Program Changes	(30,979)
Total Budget Adjustments	403,676

2. Other Matters

Beginning in FY 2009, a differential tuition rate was set for undergraduate lower division Fine Arts students. The differential for FY 2025 is set at \$37.45 per credit hour and \$450.33 for flat rate and is expected to generate total revenues of \$507,164. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$431,089 for FY 2025.

A differential for upper level undergraduates is set at \$58.10 per credit hour and \$698.65 for flat rate and is expected to generate total revenues of \$1,034,719 for upper division students for FY 2025. Of that amount, 85 percent of this differential is reinvested in the program. The aggregate reinvestment totals \$879,511. At the end of the fiscal year an adjustment will be made to all reinvestments based on actual enrollment.

Beginning in FY 2010, a differential tuition rate was set for graduate Fine Arts students. The differential for FY 2025 is set at \$39.85 per credit hour for residents and non-resident students and is expected to generate total revenues of \$71,889. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$61,106 for FY 2025.

For FY 2025, the summer spring/summer revenue distribution is frozen at the FY 2024 amount.

Changes to Fine, Performing and Communication Arts's differential tuition share and spring/summer distribution are summarized below:

Schools and Colleges
COLLEGE OF FINE, PERFORMING AND COMMUNICATION ARTS

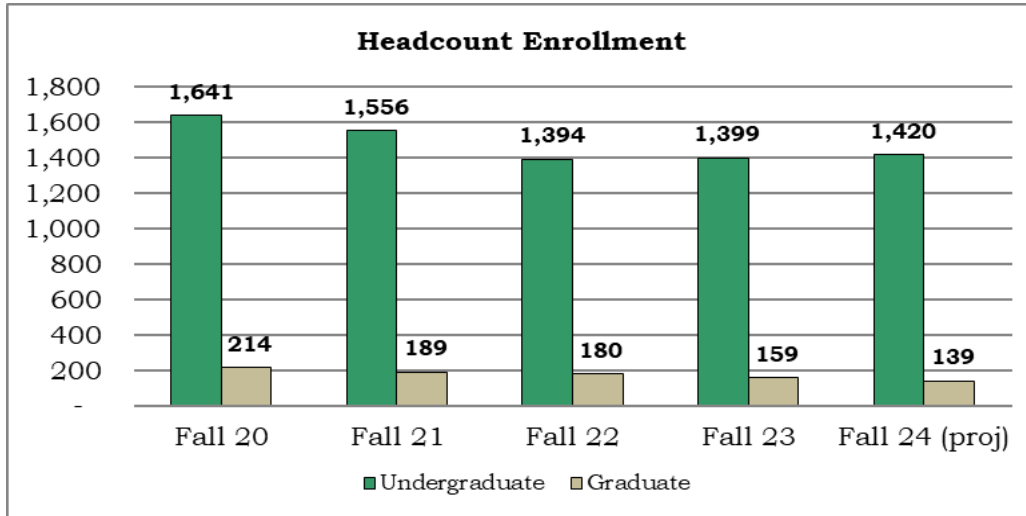
2. Other Matters (continued)

Funding Type	FY 2024	FY 2025	Diff.
Undergraduate Differential Tuition	1,173,448	1,310,601	137,153
Spring/Summer Distribution	163,678	163,678	0
Graduate Differential Tuition	71,499	61,106	(10,393)
TOTAL	1,408,625	1,535,385	126,760

3. Component Units

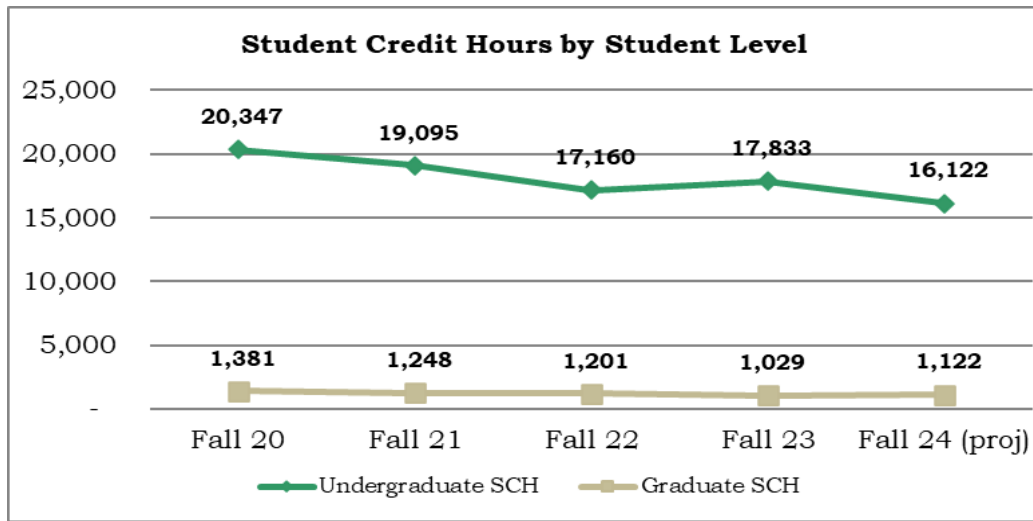
	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
Fine and Performing Arts	8,876,554	9,408,833	532,278	6.0%
Communication	3,645,516	3,517,933	(127,584)	-3.5%
ICR Fine, Performing and Comm. Arts	2,113	1,094	(1,019)	-48.2%
TOTAL	12,524,184	12,927,859	403,676	3.2%

4. Supplementary Information



Schools and Colleges
COLLEGE OF FINE, PERFORMING AND COMMUNICATION ARTS

4. Supplementary Information (continued)



**Schools and Colleges
GRADUATE SCHOOL**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	0	0	0	0.0%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	372	542	169	45.5%
Other Academic	0	0	0	0.0%
Subtotal Academic	372	542	169	45.5%
Non-Academic	1,587,597	1,628,710	41,113	2.6%
Total Salary	1,587,970	1,629,252	41,282	2.6%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	1,587,970	1,629,252	41,282	2.6%
General Expenses	28,996	28,996	0	0.0%
Equipment	0	0	0	0.0%
Supplies	23,541	23,541	0	0.0%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	19,703	19,703	0	0.0%
Scholarships and Fellowships	20,000	20,000	0	0.0%
Professional Development	5,123	5,123	0	0.0%
Travel and Moving Expenses	7,082	7,082	0	0.0%
Printing and Communications	11,553	11,553	0	0.0%
Other Expenses	0	0	0	0.0%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	115,998	115,998	0	0.0%
TOTAL EXPENDITURES	1,703,968	1,745,250	41,282	2.4%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	18,554	19,393	839	4.5%
NET EXPENDITURES	1,722,522	1,764,643	42,121	2.4%

**Schools and Colleges
GRADUATE SCHOOL**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	41,113
Additional Labor Adjustments	169
Total Technical Adjustments	41,282
<u>Program Changes</u>	<u>Dollars</u>
<u>Adjustments</u>	
Indirect Cost Recovery	839
Total Program Changes	839
Total Budget Adjustments	42,121

2. Other Matters

Beginning in FY 2019, \$500,000 of the estimated net spring/summer revenue distribution will be loaded in the budget.

The allocation from Graduate Application Fee revenue remains budgeted at \$200,000. At year end, an adjustment is made to reflect actual fee revenue generated.

Changes to the Graduate School's spring/summer distribution and graduate application fee allocation are summarized below:

<u>Funding Type</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Diff.</u>
Spring/Summer Distribution	500,000	500,000	0
Graduate Application Fee Allocation	200,000	200,000	0
TOTAL	700,000	700,000	0

3. Component Units

	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>	<u>Adjustment</u>	
			<u>Dollars</u>	<u>%</u>
Graduate School	1,703,968	1,745,250	41,282	2.4%
ICR Graduate School	18,554	19,393	839	4.5%
TOTAL	1,722,522	1,764,643	42,121	2.4%

Schools and Colleges
THE IRVIN D. REID HONORS COLLEGE

Fiscal Year 2025
General Fund Budget
(in Dollars)

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	377,222	381,827	4,604	1.2%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	26,366	27,668	1,303	4.9%
Other Academic	416,249	433,348	17,099	4.1%
Subtotal Academic	819,837	842,843	23,006	2.8%
Non-Academic	538,716	565,526	26,810	5.0%
Total Salary	1,358,553	1,408,369	49,816	3.7%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	1,358,553	1,408,369	49,816	3.7%
General Expenses	324	324	0	0.0%
Equipment	0	0	0	0.0%
Supplies	85,924	85,924	0	0.0%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	14,189	5,089	(9,100)	-64.1%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	0	0	0	0.0%
Travel and Moving Expenses	10,000	10,000	0	0.0%
Printing and Communications	10,810	10,810	0	0.0%
Other Expenses	0	0	0	0.0%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	121,247	112,147	(9,100)	-7.5%
TOTAL EXPENDITURES	1,479,800	1,520,516	40,716	2.8%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	1,479,800	1,520,516	40,716	2.8%

Schools and Colleges
THE IRVIN D. REID HONORS COLLEGE

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	43,440
Additional Labor Adjustments	(2,724)
Total Technical Adjustments	40,716
<u>Program Changes</u>	<u>Dollars</u>
<u>Adjustments</u>	
Spring/Summer Distribution	0
Honors Program Fee	0
Total Program Changes	0
Total Budget Adjustments	40,716

2. Other Matters

Beginning in FY 2014, an Honors Program Fee is paid by all Honors students. The fee is set at \$25 per semester for part-time students and \$50 per semester for full-time students. The budgeted share of \$181,624 is frozen at the FY 2022 amount but will be adjusted at the end of the fiscal year to reflect actual enrollment.

For FY 2025, the summer spring/summer revenue distribution is frozen at the FY 2024 amount.

Changes to the Irvin D. Reid Honors College program fee and spring/summer distribution are summarized below:

<u>Funding Type</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Diff.</u>
Honors Program Fee	181,624	181,624	0
Spring/Summer Distribution	2,523	2,523	0
TOTAL	184,147	184,147	0

Schools and Colleges
SCHOOL OF INFORMATION SCIENCES

Fiscal Year 2025
General Fund Budget
(in Dollars)

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	1,218,932	1,274,031	55,099	4.5%
Graduate Assistants	39,822	41,196	1,374	3.5%
Part-Time Faculty	141,290	149,148	7,857	5.6%
Other Academic	227,775	214,242	(13,533)	-5.9%
Subtotal Academic	1,627,820	1,678,617	50,797	3.1%
Non-Academic	256,670	258,563	1,893	0.7%
Total Salary	1,884,490	1,937,180	52,690	2.8%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	1,884,490	1,937,180	52,690	2.8%
General Expenses	6,710	6,710	0	0.0%
Equipment	0	0	0	0.0%
Supplies	5,435	5,435	0	0.0%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	5,000	5,000	0	0.0%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	0	0	0	0.0%
Travel and Moving Expenses	0	0	0	0.0%
Printing and Communications	4,999	4,999	0	0.0%
Other Expenses	49,587	53,686	4,099	8.3%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	71,731	75,830	4,099	5.7%
TOTAL EXPENDITURES	1,956,221	2,013,010	56,789	2.9%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	6,848	6,851	3	0.0%
NET EXPENDITURES	1,963,069	2,019,861	56,792	2.9%

Schools and Colleges
SCHOOL OF INFORMATION SCIENCES

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	63,021
Additional Labor Adjustments	9,231
Total Technical Adjustments	72,252
<u>Program Changes</u>	<u>Dollars</u>
FY 2025 Budget Reductions	(19,562)
<u>Adjustments</u>	
Differential Tuition	4,099
Indirect Cost Recovery	3
Spring/Summer Distribution	0
Total Program Changes	(15,460)
Total Budget Adjustments	56,792

2. Other Matters

Beginning in FY 2007, a differential tuition rate was set for Information Sciences students. The differential for FY 2025 is set at \$128.01 per credit hour for residents and non-residents students and is expected to generate total revenues of \$644,658. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$547,960 for FY 2025. At the end of the fiscal year, an adjustment will be made to all reinvestments based on actual enrollment.

For FY 2025, the summer spring/summer revenue distribution is frozen at the FY 2024 amount.

Changes to Information Sciences' differential tuition share and spring/summer distribution are summarized below:

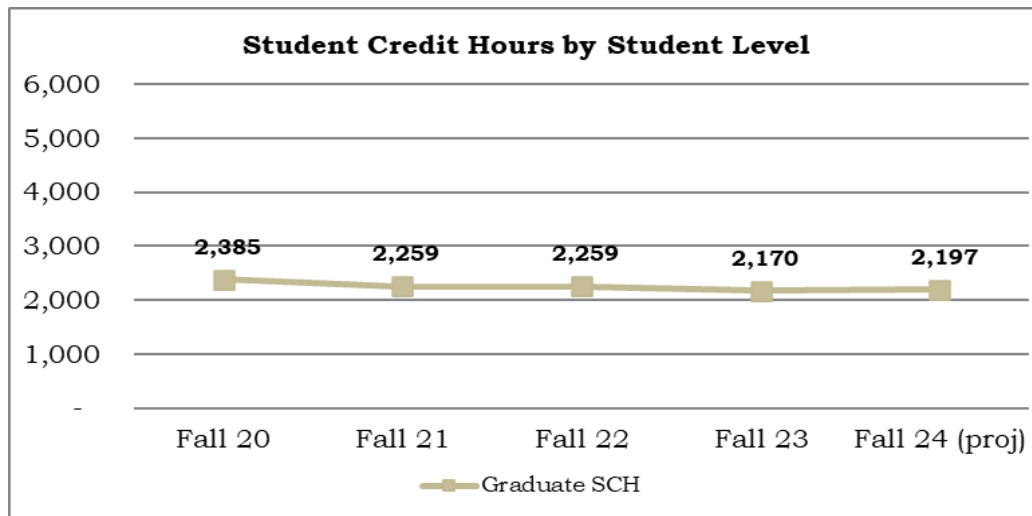
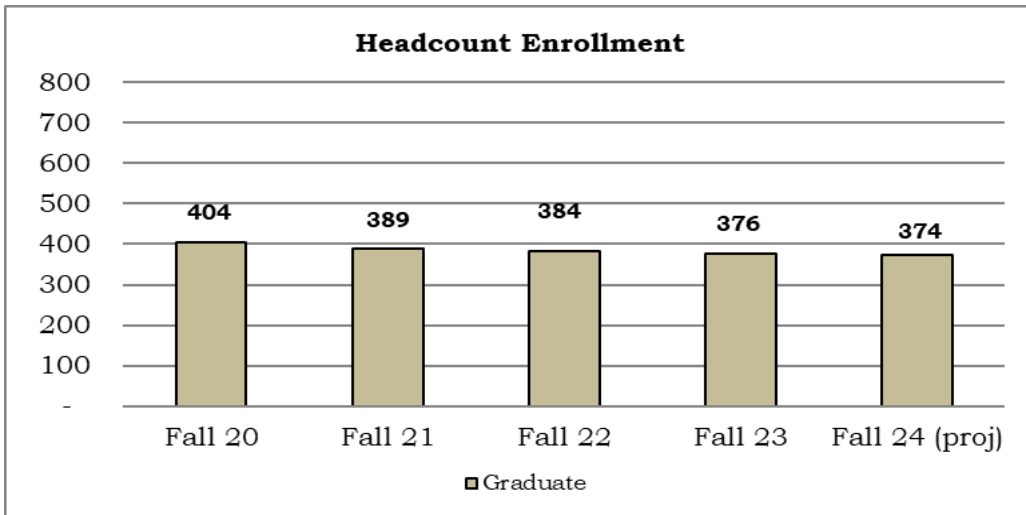
<u>Funding Type</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Diff.</u>
Graduate Differential Tuition	543,860	547,960	4,099
Spring/Summer Distribution	195,574	195,574	0
TOTAL	739,434	743,534	4,099

Schools and Colleges
SCHOOL OF INFORMATION SCIENCES

3. Component Units

	FY 2024 Budget	FY 2025 Budget	Adjustment Dollars	%
Information Sciences	1,956,221	2,013,010	56,789	2.9%
ICR Information Sciences	6,848	6,851	3	0.0%
TOTAL	1,963,069	2,019,861	56,792	2.9%

4. Supplementary Information



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**Schools and Colleges
LAW SCHOOL**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	6,844,878	7,119,245	274,367	4.0%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	301,482	331,020	29,538	9.8%
Other Academic	478,290	487,695	9,405	2.0%
Subtotal Academic	7,624,650	7,937,960	313,310	4.1%
Non-Academic	1,821,305	2,079,809	258,504	14.2%
Total Salary	9,445,956	10,017,770	571,814	6.1%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	9,445,956	10,017,770	571,814	6.1%
General Expenses	0	200,000	200,000	0.0%
Equipment	0	0	0	0.0%
Supplies	32,979	32,979	0	0.0%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	34,365	34,365	0	0.0%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	96,628	96,628	0	0.0%
Travel and Moving Expenses	62,642	62,642	0	0.0%
Printing and Communications	62,913	62,913	0	0.0%
Other Expenses	489,964	524,082	34,117	7.0%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	779,491	1,013,608	234,117	30.0%
TOTAL EXPENDITURES	10,225,447	11,031,378	805,931	7.9%
Revenue	13,697	13,697	0	0.0%
Indirect Cost Recovery	18,658	20,894	2,236	12.0%
NET EXPENDITURES	10,230,408	11,038,575	808,167	7.9%

**Schools and Colleges
LAW SCHOOL**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	221,647
Transfer from Academic Affairs	178,167
Total Technical Adjustments	399,814
<u>Program Changes</u>	<u>Dollars</u>
Strategic Reinvestment	200,000
<u>Adjustments</u>	
Differential Tuition	206,117
Indirect Cost Recovery	2,236
Total Program Changes	408,353
Total Budget Adjustments	808,167

2. Other Matters

Beginning in FY 2006, a differential tuition rate was set for Law School graduate and graduate-professional Juris Doctor (JD) students. The differential for FY 2025 is set at \$281.50 for graduate and all JD students. The differential tuition is expected to generate total revenues of \$3,452,035. Of that amount, 85 percent is reinvested in the programs. The aggregate reinvestment totals \$2,934,229 for FY 2025. At the end of the fiscal year an adjustment will be made to all reinvestments based on actual enrollment.

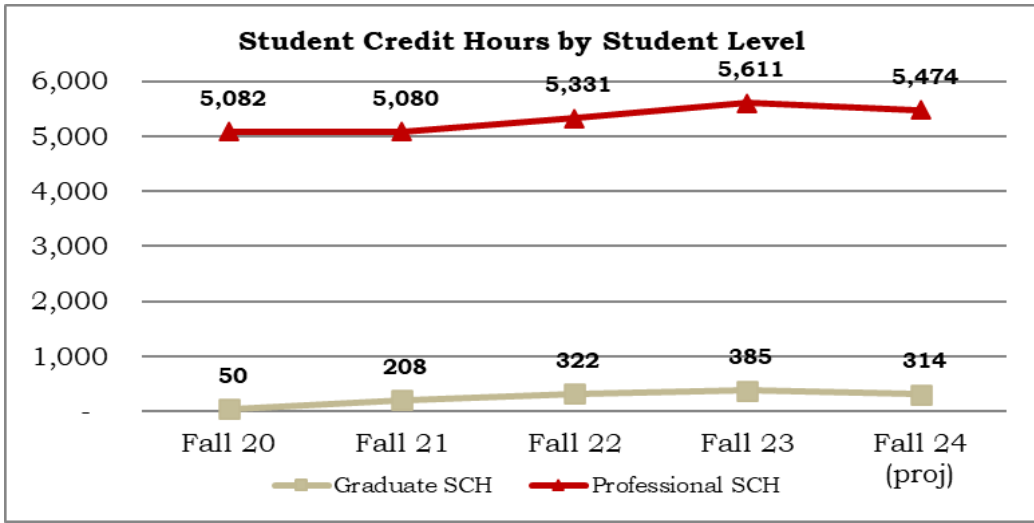
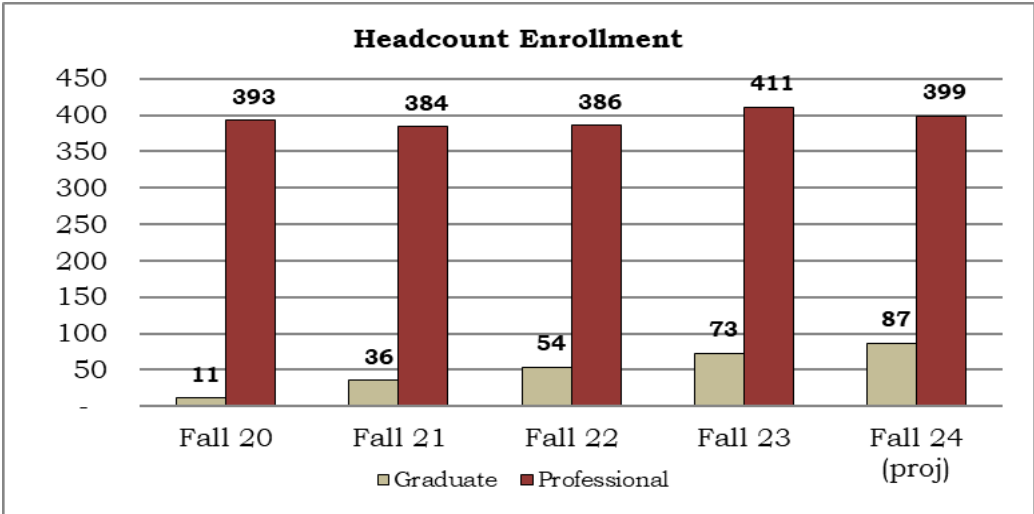
Changes to Law School's differential tuition share is summarized below:

Funding Type	FY 2024	FY 2025	Diff.
Differential Tuition	2,728,112	2,934,229	206,117

3. Component Units

	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
Law School	10,211,750	11,017,681	805,931	7.9%
ICR Law School	18,658	20,894	2,236	12.0%
TOTAL	10,230,408	11,038,575	808,167	7.9%

4. Supplementary Information



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Schools and Colleges
COLLEGE OF LIBERAL ARTS AND SCIENCES

Fiscal Year 2025
General Fund Budget
(in Dollars)

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment Dollars	%
Full-Time Faculty	39,620,161	39,958,217	338,055	0.9%
Graduate Assistants	6,643,546	6,860,450	216,904	3.3%
Part-Time Faculty	2,233,356	2,334,238	100,882	4.5%
Other Academic	2,507,027	2,606,487	99,460	4.0%
Subtotal Academic	51,004,090	51,759,392	755,302	1.5%
Non-Academic	4,580,222	4,688,792	108,571	2.4%
Total Salary	55,584,312	56,448,184	863,872	1.6%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	55,584,312	56,448,184	863,872	1.6%
General Expenses	896	896	0	0.0%
Equipment	24,268	24,268	0	0.0%
Supplies	714,349	714,349	0	0.0%
Facility Costs	60,529	60,529	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	427,037	427,037	0	0.0%
Scholarships and Fellowships	43,451	43,451	0	0.0%
Professional Development	27,017	27,017	0	0.0%
Travel and Moving Expenses	153,676	153,676	0	0.0%
Printing and Communications	244,935	244,935	0	0.0%
Other Expenses	1,671,186	1,549,074	(122,112)	-7.3%
Internal/Intra/Inter Fund Transf.	(1,245,900)	(1,245,900)	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	2,121,444	1,999,332	(122,112)	-5.8%
TOTAL EXPENDITURES	57,705,756	58,447,516	741,760	1.3%
Revenue	153,500	153,500	0	0.0%
Indirect Cost Recovery	730,254	799,564	69,310	9.5%
NET EXPENDITURES	58,282,510	59,093,580	811,070	1.4%

Schools and Colleges
COLLEGE OF LIBERAL ARTS AND SCIENCES

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	1,467,891
Transfer from Academic Affairs	389,903
Additional Labor Adjustments	8,201
Transfer to Compensation Reserve	(2,124)
Total Technical Adjustments	1,863,872
<u>Program Changes</u>	<u>Dollars</u>
FY 2025 Budget Reductions	(1,000,000)
<u>Adjustments</u>	
Indirect Cost Recovery	69,310
Differential Tuition	(122,112)
Total Program Changes	(1,052,802)
Total Budget Adjustments	811,070

2. Other Matters

Beginning in FY 2014, a Sciences Program Fee was set for undergraduate physical science students. The flat fee for undergraduate lower division is \$50 for full-time and \$25 for part-time students. The flat fee for undergraduate upper division is \$100 for full-time and \$50 for part-time students. The budgeted share of \$542,599 is frozen at the FY 2022 amount but will be adjusted at the end of the fiscal year to reflect actual enrollment.

Beginning in FY 2014, a differential tuition rate was set for undergraduate science courses. The differential, which for FY 2025 is set at \$9.44 per credit hour and \$113.57 for flat rate for lower division undergraduates and \$9.53 per credit hour and \$114.62 for flat rate for upper division undergraduates, is expected to generate total revenues of \$614,979. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$522,733 for FY 2025.

Beginning in FY 2017, a differential tuition rate was set for an undergraduate Public Health program. This program will reside in the College of Liberal Arts and Sciences but include participation from the School of Medicine for program leadership and instruction. The differential for FY 2025 is set at \$37.45 per credit hour and \$450.33 for flat rate for lower division and \$58.10 per credit hour and \$698.65 for flat rate for upper division students.

Eighty-five percent of the generated differential revenue is shared with CLAS and Medicine, split equally between the two. For FY 2025, the CLAS share of the undergraduate public

Schools and Colleges
COLLEGE OF LIBERAL ARTS AND SCIENCES

2. Other Matters (continued)

health differential tuition revenue is \$406,549. At the end of the fiscal year an adjustment will be made to all reinvestments based on actual enrollment.

For FY 2025, the summer spring/summer revenue distribution is frozen at the FY 2024 amount.

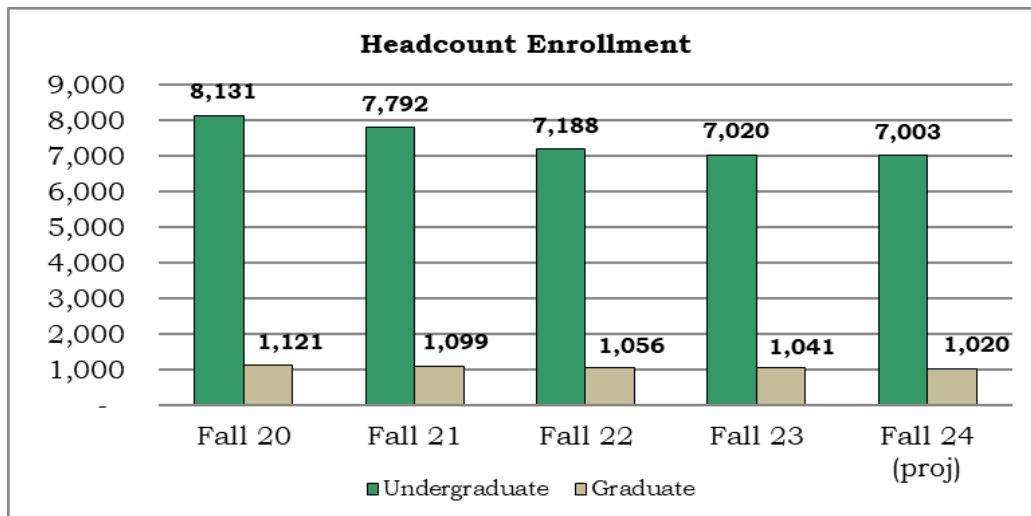
Changes to the College of Liberal Arts and Science's spring/summer distribution, program

Funding Type	FY 2024	FY 2025	Diff.
Spring/Summer Distribution	1,921,302	1,921,302	0
Sciences Program Fee	542,959	542,959	0
Sciences Differential Tuition	636,157	522,733	(113,425)
UG Public Health Diff. Tuition	415,237	406,549	(8,688)
TOTAL	3,515,655	3,393,543	(122,112)

3. Component Units

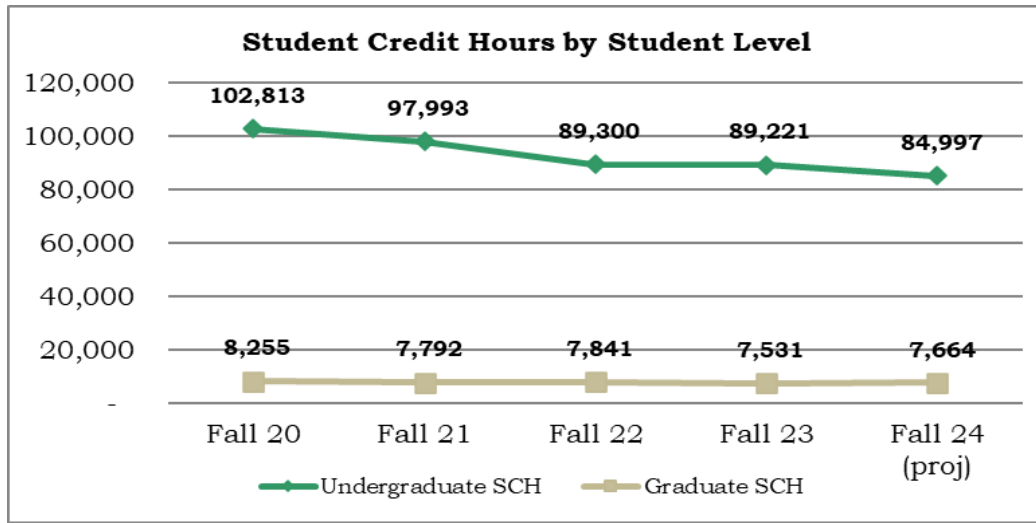
	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
Science	34,982,598	35,463,113	480,515	1.4%
Liberal Arts	21,901,651	22,116,631	214,980	1.0%
Geography and Urban Planning	665,004	709,097	44,092	6.6%
Center for Peace and Conflict Studies	3,003	5,176	2,173	72.3%
ICR Liberal Arts and Sciences	730,254	799,564	69,310	9.5%
TOTAL	58,282,510	59,093,580	811,070	1.4%

4. Supplementary Information



Schools and Colleges
COLLEGE OF LIBERAL ARTS AND SCIENCES

4. Supplementary Information (continued)



**Schools and Colleges
SCHOOL OF MEDICINE**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	39,758,517	41,125,984	1,367,467	3.4%
Graduate Assistants	1,600,000	1,639,272	39,272	2.5%
Part-Time Faculty	350,000	359,906	9,906	2.8%
Other Academic	2,231,000	2,287,794	56,794	2.5%
Subtotal Academic	43,939,517	45,412,956	1,473,439	3.4%
Non-Academic	13,850,000	14,246,463	396,463	2.9%
Total Salary	57,789,517	59,659,419	1,869,902	3.2%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	57,789,517	59,659,419	1,869,902	3.2%
General Expenses	750	750	0	0.0%
Equipment	250,000	40,000	(210,000)	-84.0%
Supplies	1,909,656	902,642	(1,007,014)	-52.7%
Facility Costs	532,800	482,800	(50,000)	-9.4%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	4,500,000	4,500,000	0	0.0%
Scholarships and Fellowships	131,000	131,000	0	0.0%
Professional Development	266,200	266,200	0	0.0%
Travel and Moving Expenses	236,877	236,877	0	0.0%
Printing and Communications	320,925	320,925	0	0.0%
Other Expenses	1,000,000	1,147,317	147,317	14.7%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	5,252,000	5,252,000	0	0.0%
Non-Mandatory Transfers	(11,441,816)	(11,441,816)	0	0.0%
Subtotal General Expenses	2,958,392	1,838,694	(1,119,697)	-37.8%
TOTAL EXPENDITURES	60,747,909	61,498,113	750,205	1.2%
Revenue	4,877,187	4,877,187	0	0.0%
Indirect Cost Recovery	3,964,931	4,209,456	244,525	6.2%
NET EXPENDITURES	59,835,652	60,830,382	994,730	1.7%

**Schools and Colleges
SCHOOL OF MEDICINE**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	2,176,095
Transfer from Academic Affairs	420,000
Additional Labor Adjustments	6,793
Total Technical Adjustments	2,030,978
<u>Program Changes</u>	<u>Dollars</u>
FY 2025 Budget Reduction	(2,000,000)
<u>Adjustments</u>	
Differential Tuition	
Indirect Cost Recovery	147,317
	244,525
Total Program Changes	(1,036,248)
Total Budget Adjustments	994,730

2. Other Matters

A differential tuition rate was set for the Medical Physics program, the Masters of Public Health program and for the School of Medicine's remaining graduate programs in FY 2008, FY 2010 and FY 2011, respectively. Starting FY 2017, all the graduate level programs are combined for the purposes of computing differential tuition rates and budget allocation.

The graduate differential for FY 2025 is set at \$233.03 per credit hour for resident and \$228.51 per credit hour for non-resident students and is expected to generate total revenues of \$1,367,385. Of that amount, 85 percent is reinvested in the school. The aggregate reinvestment totals \$1,162,278 for FY 2025.

Beginning in FY 2017, a differential tuition rate was set for a new undergraduate Public Health program. This program will reside in the College of Liberal Arts and Sciences but include participation from the School of Medicine for program leadership and instruction. The differential tuition for FY 2025 is set at \$37.45 per credit hour and \$450.33 for flat rate for lower division and \$58.10 per credit hour and \$698.65 for flat rate for upper division students. Eighty-five percent of the generated differential revenue is shared with CLAS and Medicine, split equally between the two. For FY 2025, the School of Medicine share of the undergraduate public health differential tuition revenue is \$406,549. At the end of the fiscal year, an adjustment will be made to all reinvestments based on actual enrollment.

**Schools and Colleges
SCHOOL OF MEDICINE**

2. Other Matters (continued)

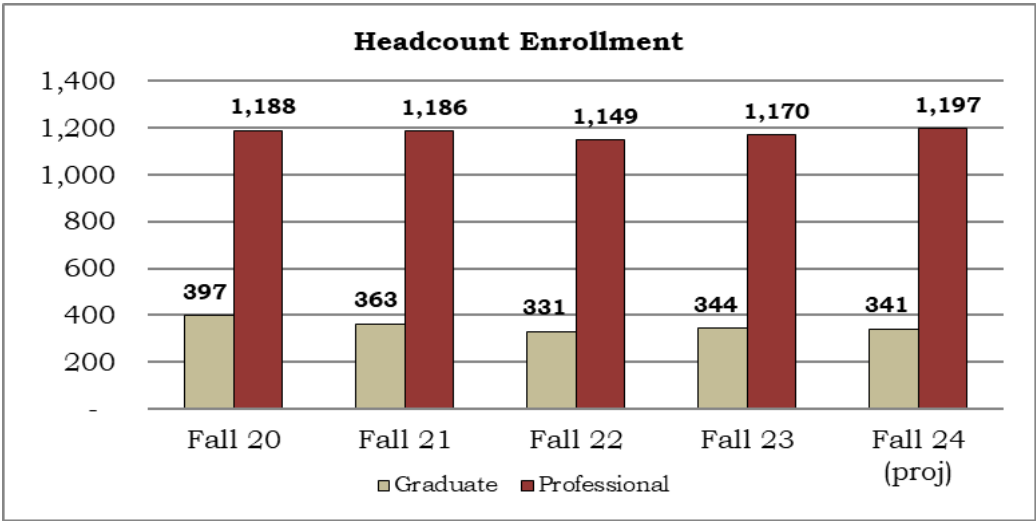
Changes to Medicine's differential tuition are summarized below:

Funding Type	FY 2024	FY 2025	Diff.
Graduate Programs Diff. Tuition	1,006,273	1,162,278	156,004
UG Public Health Diff. Tuition	415,237	406,549	(8,688)
TOTAL	1,421,510	1,568,827	147,317

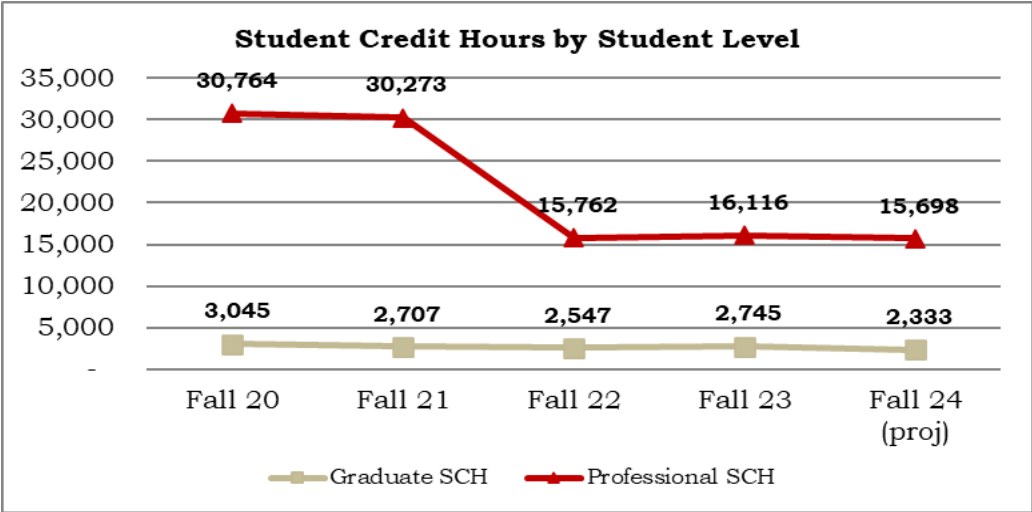
3. Component Units

	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
School of Medicine	55,870,721	56,620,926	750,205	1.3%
ICR School of Medicine	3,964,931	4,209,456	244,525	6.2%
TOTAL	59,835,652	60,830,382	994,730	1.7%

4. Supplementary Information



4. Supplementary Information (continued)



Note: MD program is now on a quarter term system. Fall student credit hours displays one quarter of activity. Winter term includes two MD quarters and the spring/summer term includes one quarter.

**Schools and Colleges
COLLEGE OF NURSING**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	5,707,685	5,853,153	145,468	2.5%
Graduate Assistants	143,788	147,599	3,811	2.7%
Part-Time Faculty	297,245	340,723	43,478	14.6%
Other Academic	175,022	195,929	20,907	11.9%
Subtotal Academic	6,323,740	6,537,404	213,664	3.4%
Non-Academic	1,908,444	1,905,415	(3,029)	-0.2%
Total Salary	8,232,184	8,442,819	210,635	2.6%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	8,232,184	8,442,819	210,635	2.6%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	207,202	207,202	0	0.0%
Facility Costs	3,028	3,028	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	270,000	270,000	0	0.0%
Scholarships and Fellowships	175,000	175,000	0	0.0%
Professional Development	48,628	48,628	0	0.0%
Travel and Moving Expenses	46,435	46,435	0	0.0%
Printing and Communications	142,634	142,634	0	0.0%
Other Expenses	584,040	550,868	(33,173)	-5.7%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	1,476,968	1,443,795	(33,173)	-2.2%
TOTAL EXPENDITURES	9,709,151	9,886,614	177,462	1.8%
Revenue	49,950	49,950	0	0.0%
Indirect Cost Recovery	76,323	69,476	(6,847)	-9.0%
NET EXPENDITURES	9,735,524	9,906,140	170,615	1.8%

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	146,649
Additional Labor Adjustments	18,986
Transfer to Academic Affairs	(30,000)
Total Technical Adjustments	135,635
<u>Program Changes</u>	<u>Dollars</u>
Strategic Reinvestment	75,000
<u>Adjustments</u>	
Indirect Cost Recovery	(6,847)
Differential Tuition	(33,173)
Total Program Changes	34,980
Total Budget Adjustments	170,615

2. Other Matters

Beginning in FY 2004, a differential tuition rate was set for graduate nursing students. The differential for FY 2025 is set at \$314.96 per credit hour resident and \$302.90 for non-resident students and is expected to generate total revenues of \$1,388,190. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$1,179,961 for FY 2025.

Beginning in FY 2011, a differential tuition rate was set for undergraduate upper division nursing students. The differential for FY 2025 is set at \$232.40 per credit hour and \$2,794.77 for flat rate and is expected to generate total revenues of \$2,576,782. Of that amount, 85 percent is reinvested in the program and totals \$2,190,265 for FY 2025.

Beginning in FY 2017, a differential tuition rate was set for undergraduate lower division nursing students. The differential for FY 2025 is set at \$37.45 per credit hour and \$450.33 for flat rate and is expected to generate total revenues of \$85,775. Of that amount, 85 percent will be reinvested in the program, totaling \$72,909 for FY 2025. At the end of the fiscal year, an adjustment will be made to all reinvestments based on actual enrollment.

Changes to Nursing's differential tuition share are summarized below:

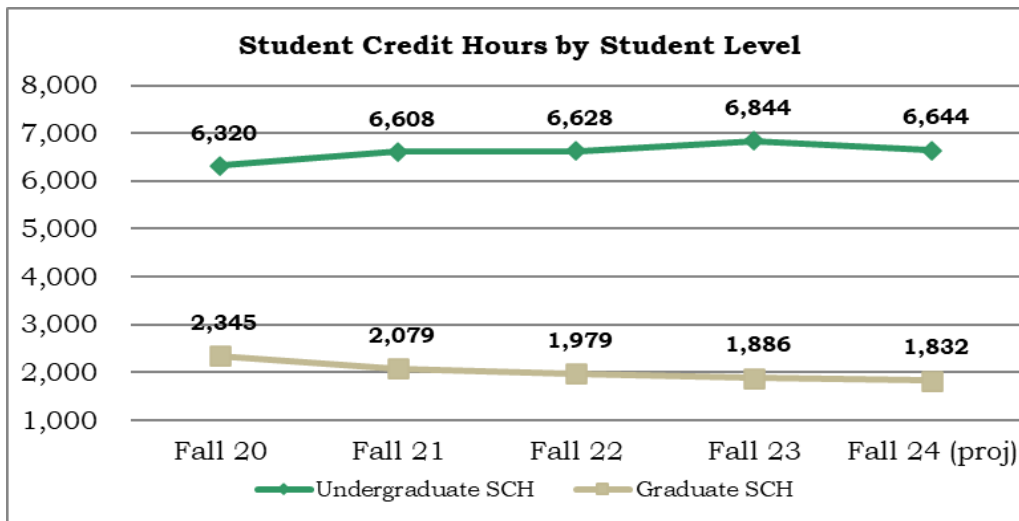
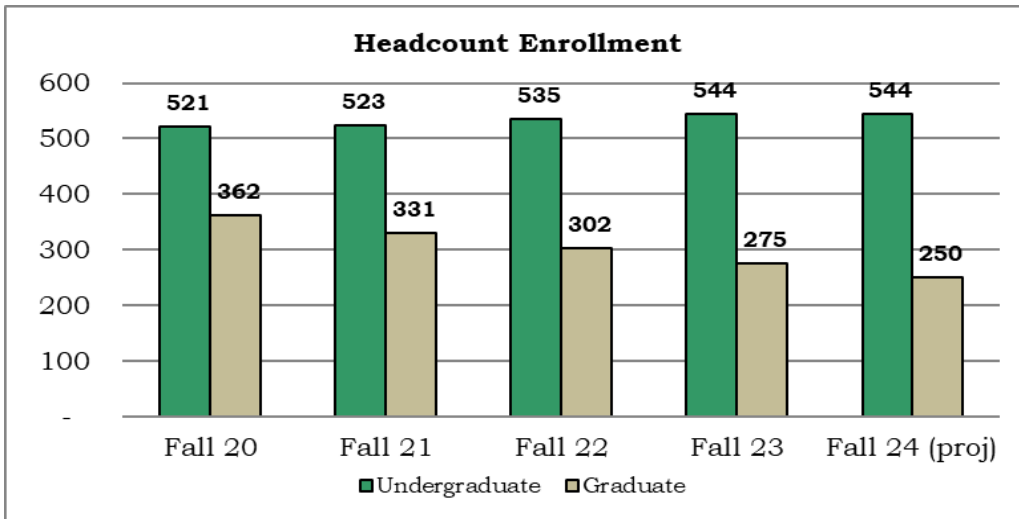
Funding Type	FY 2024	FY 2025	Diff.
Undergraduate Diff. Tuition	2,209,011	2,263,174	54,163
Graduate Programs Diff. Tuition	1,267,297	1,179,961	(87,336)
TOTAL	3,476,308	3,443,135	(33,173)

Schools and Colleges
COLLEGE OF NURSING

3. Component Units

	FY 2024 Budget	FY 2025 Budget	Adjustment Dollars	%
College of Nursing	9,659,201	9,836,664	177,462	1.8%
ICR College of Nursing	76,323	69,476	(6,847)	-9.0%
TOTAL	9,735,524	9,906,140	170,615	1.8%

4. Supplementary Information



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Schools and Colleges

EUGENE APPLEBAUM COLLEGE OF PHARMACY AND HEALTH SCIENCES

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	10,446,450	10,893,050	446,600	4.3%
Graduate Assistants	16,671	26,769	10,098	60.6%
Part-Time Faculty	451,616	508,751	57,135	12.7%
Other Academic	407,779	416,862	9,083	2.2%
Subtotal Academic	11,322,516	11,845,431	522,915	4.6%
Non-Academic	2,431,316	2,546,902	115,587	4.8%
Total Salary	13,753,832	14,392,334	638,502	4.6%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	13,753,832	14,392,334	638,502	4.6%
General Expenses	34,541	(50,475)	(85,015)	>-100%
Equipment	56,980	42,754	(14,226)	-25.0%
Supplies	247,783	275,793	28,010	11.3%
Facility Costs	8,352	18,052	9,700	>100%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	274,472	266,001	(8,472)	-3.1%
Scholarships and Fellowships	5,586	8,336	2,750	49.2%
Professional Development	231,521	234,071	2,550	1.1%
Travel and Moving Expenses	157,041	169,691	12,650	8.1%
Printing and Communications	53,439	66,258	12,820	24.0%
Other Expenses	66,309	(6,617)	(72,926)	>-100%
Internal/Intra/Inter Fund Transf.	150,000	150,000	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	1,286,024	1,173,865	(112,159)	-8.7%
TOTAL EXPENDITURES	15,039,855	15,566,198	526,343	3.5%
Revenue	285,481	285,481	0	0.0%
Indirect Cost Recovery	176,579	188,960	12,381	7.0%
NET EXPENDITURES	14,930,954	15,469,678	538,724	3.6%

Schools and Colleges

EUGENE APPLEBAUM COLLEGE OF PHARMACY AND HEALTH SCIENCES

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	341,060
Transfer from Academic Affairs	161,000
Additional Labor Adjustments	31,399
Total Technical Adjustments	533,460
<u>Program Changes</u>	<u>Dollars</u>
<u>Adjustments</u>	
Indirect Cost Recovery	12,381
Differential Tuition	(7,117)
Total Program Changes	5,264
Total Budget Adjustments	538,724

2. Other Matters

The Board of Governors has previously approved differential tuition rates for the Doctor of Pharmacy, Doctor of Physical Therapy, and the other graduate programs. This differential rate generates additional revenue to meet the costs of clinical faculty ratios required by state licensing requirements and addresses growth and program needs. Eighty-five percent of the revenue generated from these program's differential tuition will be reinvested in the programs.

Starting in FY 2020, the Doctor of Physical Therapy (DPT) differential tuition, previously calculated similarly to the Doctor of Pharmacy differential tuition will now be calculated as part of the other graduate Pharmacy programs.

The graduate differential tuition rate for FY 2025 is set at \$118.32 for resident and \$116.10 for non-residents students and is expected to generate total revenues of \$1,504,987, including DPT. The aggregate reinvestment totals \$1,279,239 for FY 2025.

The differential tuition rate for the Doctor of Pharmacy is set at \$352.59 for residents and \$458.38 for non-residents for FY 2025 and is expected to generate total revenues of \$3,605,238, of which \$3,064,491 is reinvested in the programs in FY 2025. At the end of the fiscal year, an adjustment will be made to all reinvestments based on actual enrollment.

As part of an initiative to promote enrollment, non-resident tuition for the Doctor of Pharmacy program is set at 130% of the resident rate.

Schools and Colleges
EUGENE APPLEBAUM COLLEGE OF PHARMACY AND HEALTH SCIENCES

2. Other Matters (continued)

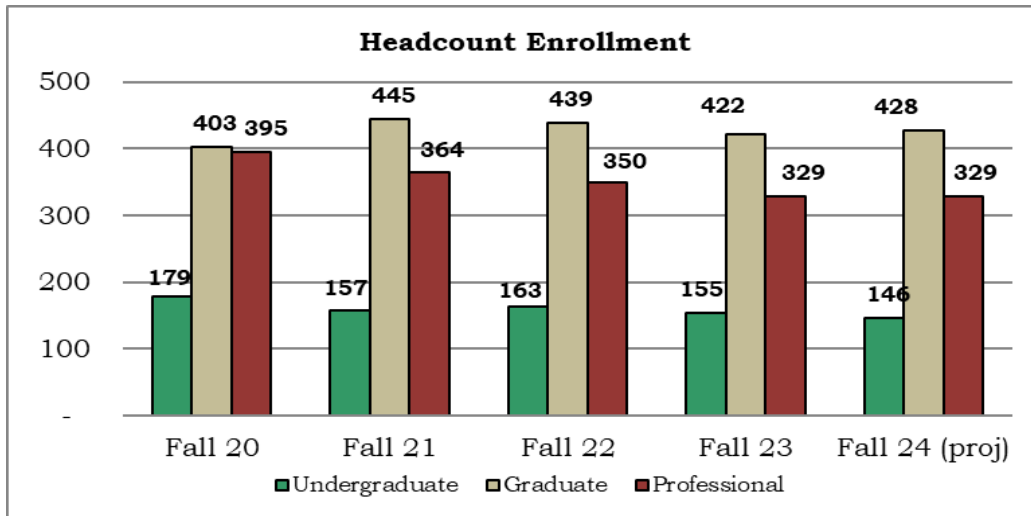
Changes to the College of Pharmacy and Health Sciences' differential tuition is summarized below:

Funding Type	FY 2024	FY 2025	Diff.
Pharm.D	3,099,904	3,064,491	(35,414)
Other Graduate Pharmacy Programs	1,250,942	1,279,239	28,297
TOTAL	4,350,846	4,343,729	(7,117)

3. Component Units

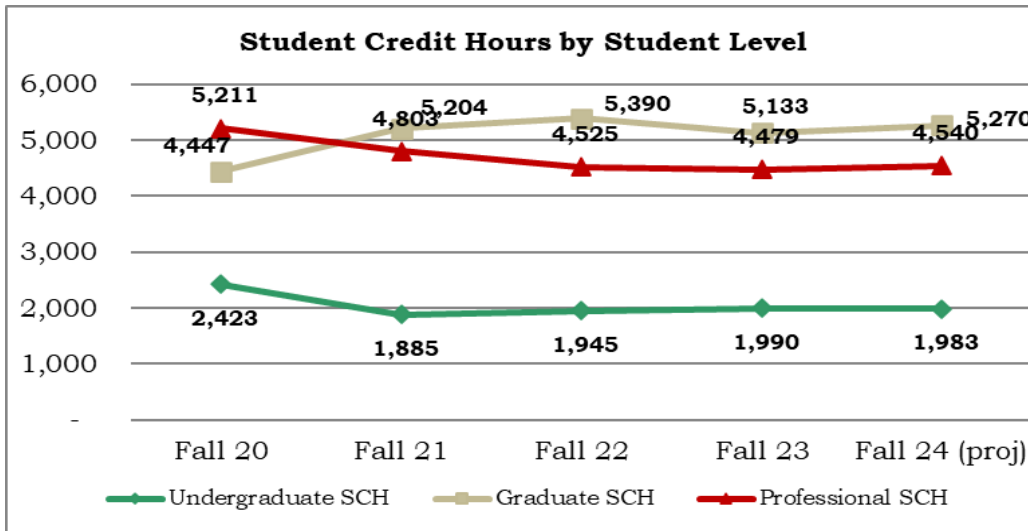
	FY 2024 Budget	FY 2025 Budget	Adjustment Dollars	%
Pharmacy	8,389,595	8,513,152	123,557	1.5%
Health Sciences	6,364,779	6,767,566	402,786	6.3%
ICR College of Nursing	176,579	188,960	12,381	7.0%
TOTAL	14,930,954	15,469,678	538,724	3.6%

4. Supplementary Information



Schools and Colleges
EUGENE APPLEBAUM COLLEGE OF PHARMACY AND HEALTH SCIENCES

4. Supplementary Information (continued)



**Schools and Colleges
SCHOOL OF SOCIAL WORK**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	3,510,153	3,170,263	(339,890)	-9.7%
Graduate Assistants	124,154	125,818	1,664	1.3%
Part-Time Faculty	502,321	531,456	29,135	5.8%
Other Academic	315,219	301,189	(14,030)	-4.5%
Subtotal Academic	4,451,847	4,128,727	(323,121)	-7.3%
Non-Academic	909,787	1,444,728	534,941	58.8%
Total Salary	5,361,634	5,573,455	211,820	4.0%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	5,361,634	5,573,455	211,820	4.0%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	2,118	2,118	0	0.0%
Facility Costs	322	322	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	1,138	1,138	0	0.0%
Scholarships and Fellowships	8,310	8,310	0	0.0%
Professional Development	565	565	0	0.0%
Travel and Moving Expenses	4,472	4,472	0	0.0%
Printing and Communications	0	0	0	0.0%
Other Expenses	40,000	40,000	0	0.0%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	56,925	56,925	0	0.0%
TOTAL EXPENDITURES	5,418,559	5,630,380	211,820	3.9%
Revenue	40,000	40,000	0	0.0%
Indirect Cost Recovery	115,578	123,026	7,448	6.4%
NET EXPENDITURES	5,494,137	5,713,406	219,268	4.0%

**Schools and Colleges
SCHOOL OF SOCIAL WORK**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	119,771
Transfer from Academic Affairs	61,250
Additional Labor Adjustments	30,799
Total Technical Adjustments	211,820
<u>Program Changes</u>	<u>Dollars</u>
<u>Adjustments</u>	
Indirect Cost Recovery	7,448
Spring/Summer Distribution	0
Total Program Changes	7,448
Total Budget Adjustments	219,268

2. Other Matters

For FY 2025, the summer spring/summer revenue distribution is frozen at the FY 2024 amount.

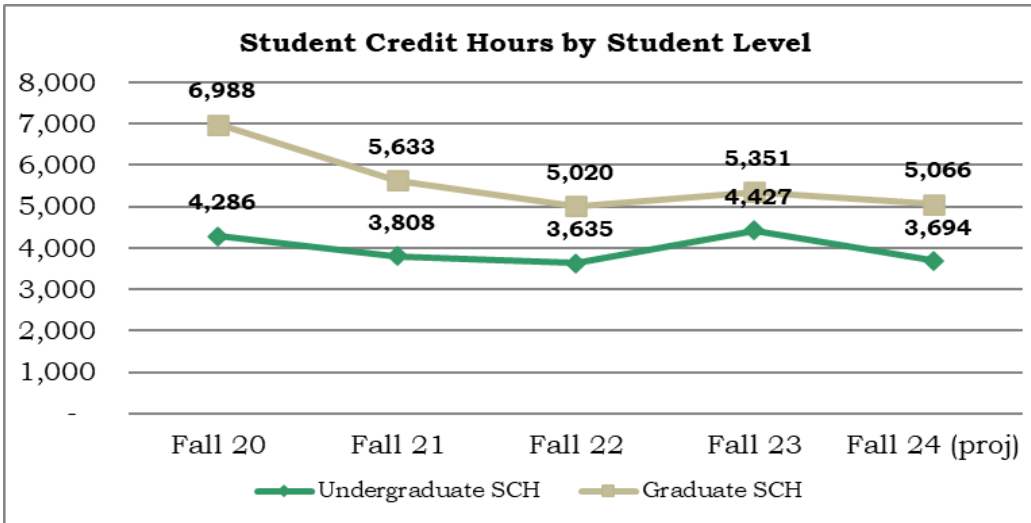
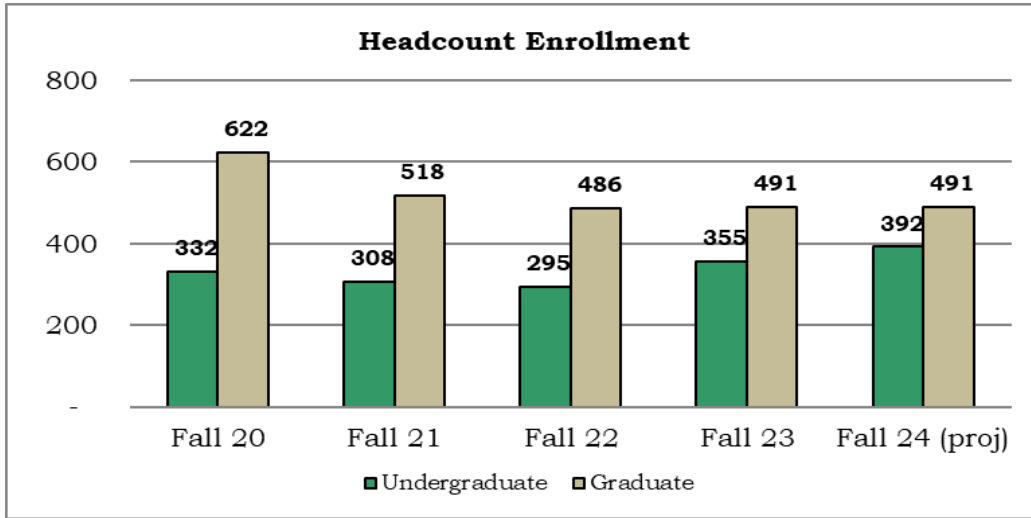
Changes to the School of Social Work's spring/summer distribution is summarized below:

<u>Funding Type</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Diff.</u>
Spring/Summer Distribution	294,526	294,526	0

3. Component Units

	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>	<u>Adjustment</u>	
			<u>Dollars</u>	<u>%</u>
School of Social Work	5,378,559	5,590,380	211,820	3.9%
ICR School of Social Work	115,578	123,026	7,448	6.4%
TOTAL	5,494,137	5,713,406	219,268	4.0%

4. Supplementary Information



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**Divisions
SUMMARY BUDGET**

**Fiscal Year 2025
(In Dollars)**

	FY 2024 Budget	FY 2025 Budget	Variance Dollars	%
Office of the President	1,462,941	1,389,913	(73,029)	-5%
University Relations	5,820,710	5,918,530	97,820	2%
Academic Affairs	76,325,326	80,960,411	4,635,084	6%
Division of Research	26,216,023	27,631,108	1,415,085	5%
Finance and Business Affairs	39,593,388	43,353,130	3,759,742	9%
Development and Alumni Affairs	13,703,443	14,908,405	1,204,962	9%
Health Affairs	0	0	0	0%
Office of the General Counsel	3,837,286	4,170,630	333,344	9%
Athletics	5,854,041	5,945,252	91,212	2%
Subtotal Divisions (excl. Fin. Aid.)	172,813,158	184,277,379	11,464,221	7%
Student Financial Aid	97,572,919	97,593,746	20,827	0%
Total Divisions	270,386,077	281,871,125	11,485,047	4%

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**Office of the President
SUMMARY DIVISION BUDGET**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	0	0	0	0.0%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	0	0	0	0.0%
Other Academic	0	0	0	0.0%
Subtotal Academic	0	0	0	0.0%
Non-Academic	1,420,119	1,283,027	(137,093)	-9.7%
Total Salary	1,420,119	1,283,027	(137,093)	-9.7%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	1,420,119	1,283,027	(137,093)	-9.7%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	3,954	3,954	0	0.0%
Facility Costs	0	9,024	9,024	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	7,952	32,952	25,000	>100%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	15,000	15,000	0	0.0%
Travel and Moving Expenses	697	25,697	25,000	>100%
Printing and Communications	6,191	6,191	0	0.0%
Other Expenses	0	0	0	0.0%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	33,794	92,818	59,024	>100%
TOTAL EXPENDITURES	1,453,913	1,375,845	(78,069)	-5.4%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	9,028	14,068	5,040	55.8%
NET EXPENDITURES	1,462,941	1,389,913	(73,029)	-5.0%

**Office of the President
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

Restatement of FY 2024 Approved Budget

FY 2024 Approved Budget	2,433,385
 <u>Transfer to other units:</u>	
Office of the General Counsel (Internal Audit)	(970,444)

Restated FY 2024 Approved Budget **1,462,941**

Technical Adjustments **Dollars**

Compensation Adjustments	21,620
Additional Labor Adjustments	1,053
Net Transfers to Strategic Initiatives	(16,065)
Transfers to University Relations	(84,677)

Total Technical Adjustments **(78,069)**

Program Changes **Dollars**

<u>Adjustments</u>	
Indirect Cost Recovery	5,040

Total Program Changes **5,040**

Total Budget Adjustments **(73,029)**

2. Other Matters

In a continuation of the administrative reorganization initiated in FY 2024, Internal Audit is moved from the Office of the President to the Office the General Counsel. The FY 2024 budget is restated for purposes of comparison.

**Office of the President
SUMMARY DIVISION BUDGET**

3. Component Units

This summary budget is made up of the following business units:

	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
Office of the President	1,083,776	1,020,759	(63,017)	-5.8%
Economic Development	370,137	355,086	(15,052)	-4.1%
ICR Office of the President	9,028	14,068	5,040	55.8%
TOTAL	1,462,941	1,389,913	(73,029)	-5.0%

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Academic Affairs
SUMMARY DIVISION BUDGET

Fiscal Year 2025
General Fund Budget
(in Dollars)

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	728,708	2,772,183	2,043,475	>100%
Graduate Assistants	492,087	471,264	(20,824)	-4.2%
Part-Time Faculty	4,990,709	5,141,342	150,633	3.0%
Other Academic	9,792,588	9,879,591	87,004	0.9%
Subtotal Academic	16,004,092	18,264,380	2,260,288	14.1%
Non-Academic	35,658,285	37,435,973	1,777,688	5.0%
Total Salary	51,662,377	55,700,352	4,037,976	7.8%
Fringe Benefits	824,144	963,659	139,515	16.9%
TOTAL COMPENSATION	52,486,521	56,664,012	4,177,491	8.0%
General Expenses	56,770	52,858	(3,912)	-6.9%
Equipment	110,190	25,273	(84,917)	-77.1%
Supplies	3,174,868	3,433,888	259,020	8.2%
Facility Costs	197,206	197,206	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	4,439,121	5,818,059	1,378,938	31.1%
Scholarships and Fellowships	94,957,657	94,958,135	478	0.0%
Professional Development	988,699	1,035,371	46,672	4.7%
Travel and Moving Expenses	777,874	793,856	15,982	2.1%
Printing and Communications	1,352,220	1,417,090	64,870	4.8%
Other Expenses	15,180,983	14,890,915	(290,068)	-1.9%
Internal/Intra/Inter Fund Transf.	(437,373)	(645,056)	(207,683)	47.5%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	887,879	169,911	(717,968)	-80.9%
Subtotal General Expenses	121,686,094	122,147,507	461,412	0.4%
TOTAL EXPENDITURES	174,172,615	178,811,518	4,638,903	2.7%
Revenue	423,770	423,770	0	0.0%
Indirect Cost Recovery	149,400	166,408	17,008	11.4%
NET EXPENDITURES	173,898,245	178,554,156	4,655,911	2.7%

**Academic Affairs
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

Restatement of FY 2024 Approved Budget

FY 2024 Approved Budget **171,799,239**

Transfer from other unit:

Health and Wellness 2,099,006

FY 2024 Restated Budget **173,898,245**

Technical Adjustments **Dollars**

Office of the Provost

Compensation Adjustments	126,597
Net Transfers from Compensation Reserve	31,103
Transfer from Nursing	30,000
Transfer to Pharmacy and Health Sciences	(6,000)
Transfer to Fine, Performing Arts	(22,467)
Transfers to University Libraries	(26,808)
Transfers to Social Work	(61,250)
Transfers to Law School	(178,167)
Transfers to Education	(184,629)
Transfers to Student Success	(205,143)
Transfers to Engineering	(215,000)
Transfers to Fringe Reserve	(259,686)
Transfers to Medicine	(280,000)
Net Transfers to Liberal Arts and Sciences	(288,320)
Transfers to Institutional Research	(348,181)

Partnerships, Workforce and International Initiatives

Compensation Adjustments	244,339
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Inclusion Excellence

Compensation Adjustments	19,149
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Computing and Information Technology

Transfers to Institutional Research	915,438
Compensation Adjustments	321,200
Additional Labor Adjustments	6,603

Academic Affairs
SUMMARY DIVISION BUDGET

1. Explanation of Changes (continued)

Academic Programs, Assessment and Accreditation

Compensation Adjustments 44,178

Student Success, Support and Engagement

Transfer from Provost 205,143
 Compensation Adjustments 108,561
 Transfer to Compensation Reserve (968)
 Transfers to Institutional Research (567,257)

University Libraries

Compensation Adjustments 149,434
 Transfer from Office of the Provost 26,808
 Additional Labor Adjustments 6,357

Strategic Operations and Academic Communications

Net Transfers from Compensation Reserve 681,562
 Compensation Adjustments 55,548

Enrollment Management

Compensation Adjustments 140,723
 Transfers from Development 65,735
 Net Transfer from Compensation Reserve 39,458

Awards and Scholarships

Compensation Adjustments 20,827

Total Technical Adjustments 594,886

Program Changes

Dollars

Office of the Provost

Increase to Faculty Recruitment Funds 3,114,017
 Center for Gender and Sexuality Funding 350,000

Adjustments

Indirect Cost Recovery 1,970

**Academic Affairs
SUMMARY DIVISION BUDGET**

1. Explanation of Changes (continued)

Partnerships, Workforce and International Initiatives

Adjustments

Indirect Cost Recovery	(2,639)
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Computing and Information Technology

Funding for Inflationary Increases	250,000
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Adjustments

Indirect Cost Recovery	(1,708)
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Student Success, Support and Engagement

Adjustments

Indirect Cost Recovery	19,385
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University Libraries

Funding for Inflationary Increases	200,000
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Strategic Operations and Academic Communications

Provost Funding Initiative	130,000
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Total Program Changes	4,061,025
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Total Budget Adjustments	4,655,911
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2. Other Matters

The Health and Wellness unit, previously shown as a separate division is merged into Academic Affairs. The FY 2024 budget is restated to reflect this change. Also, the Academic Affairs division is in the process of reorganizing its functional units, and the aggregate budgets and names of these units may differ from the previous fiscal year's presentation.

Initiative funding totaling \$5.2 million is provided in FY 2025 to promote the university's academic mission. Some of this funding is budgeted in Academic Affairs, some centrally and other initiative funds are shown in selected academic units. The \$3.1 million increase in faculty recruitment funds shown above reflects transfers made in FY 2024 and anticipated activity in FY 2025. The funds available for use in FY 2025 equal \$1.6 million.

Academic Affairs
SUMMARY DIVISION BUDGET

2. Other Matters (continued)

Funding for inflationary increases to services and contracts is provided to Computing and Information Technology (C&IT) and University Libraries in the amounts of \$250,000 and \$200,000, respectively.

Operating support for the new Center for Gender and Sexuality is provided at \$350,000. This center was established by the Board of Governors in 2023.

The FY 2025 budgets for Academic Affairs units also reflect some reallocations between units as part of a reorganization of the Academic Affairs division. These reallocations do not change the overall divisional budget.

3. Component Units

This summary budget is made up of the following business units:

	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
Office of the Provost				
Office of the Provost & Sr. Vice President for Acad. Aff.	6,072,367	5,489,724	(582,644)	-9.6%
Minority Faculty Reserve	3,693	1,700,843	1,697,150	>100%
Ctr. For Latino/a & Latin-Amer. Studies	587,594	645,007	57,413	9.8%
Center for Urban Studies	285,403	444,717	159,314	0.0%
Crockett-Lumumba Scholars Program	475,586	414,591	(60,995)	-12.8%
Center for Gender and Sexuality	0	344,400	344,400	0.0%
Office for Teaching and Learning	396,168	381,626	(14,541)	-3.7%
Labor at Wayne	266,904	270,750	3,846	1.4%
Faculty Recruitment Reserve	12,280	(58,894)	(71,174)	>-100%
ICR Office of the Provost	110,840	112,810	1,970	1.8%
Subtotal Office of the Provost	8,210,834	9,745,573	1,534,739	18.7%
Partnerships, Workforce and International Initiatives (PWII)				
Summer Session	3,769,339	3,902,140	132,801	3.5%
Educational Outreach	3,122,204	3,518,764	396,560	12.7%
International Programs and Global Engagement	2,061,258	1,766,561	(294,696)	-14.3%
Career Services	653,355	665,097	11,742	1.8%
ICR Partnerships, Workforce and Intl. Init.	5,461	2,822	(2,639)	-48.3%
Subtotal Partnerships, Workforce & Intl. Init.	9,611,617	9,855,384	243,767	2.5%
Inclusion Excellence				
Office of Diversity and Inclusion	718,899	863,047	144,149	20.1%
Subtotal Inclusion Excellence	718,899	863,047	144,149	20.1%
Computing and Information Technology				
Computing and Information Technology	9,555,407	9,556,974	1,567	0.0%
Student Support Fee - Student Technology	5,488,247	5,488,247	0	0.0%

Academic Affairs
SUMMARY DIVISION BUDGET

3. Component Units (continued)

University Information Systems	4,508,056	5,075,095	567,039	12.6%
Office of Institutional Research & Data Analytics	1,788,342	1,481,076	(307,266)	-17.2%
Administrative Information Systems	1,382,500	1,382,500	0	0.0%
Network Services	966,011	927,019	(38,992)	-4.0%
ICR Computing and Information Technology	3,878	2,170	(1,708)	-44.0%
Subtotal Computing and Information Tech.	23,692,441	23,913,080	220,640	0.9%
Academic Programs, Assessment and Accreditation (APAA)				
Academic Programs, Assessment and Accreditation	1,871,126	2,764,031	892,905	47.7%
Subtotal Academic Programs, Assess. and Accred.	1,871,126	2,764,031	892,905	47.7%
Student Success, Support and Engagement (SSSE)				
Office of Academic Student Affairs	1,563,063	2,036,827	473,764	30.3%
University Advising Center	1,333,717	1,292,349	(41,368)	-3.1%
Academic Student Success	1,511,277	1,251,953	(259,324)	-17.2%
Dean of Students	939,828	960,655	20,827	2.2%
Student Activities	682,093	682,093	0	0.0%
The South End	59,900	59,900	0	0.0%
ICR Student Success	29,221	48,606	19,385	66.3%
Subtotal Student Success, Support and Engage.	6,119,098	6,332,382	213,284	3.5%
University Libraries				
Libraries	16,493,489	16,853,294	359,806	2.2%
Archives	887,290	910,084	22,794	2.6%
Subtotal University Libraries	17,380,779	17,763,378	382,599	2.2%
Strategic Operations and Academic Communication (SOAC)				
Counseling and Psychological Services	1,974,006	2,261,647	287,641	14.6%
Health and Wellness	125,000	603,304	478,304	>100%
University Press	487,200	487,200	0	0.0%
Radio Station WDET-FM	202,500	202,500	0	0.0%
Strategic Operations and Academic Comm.	0	85,000	85,000	0.0%
Subtotal Strategic Initiatives and Acad. Comm.	2,788,706	3,639,651	850,945	30.5%
Enrollment Management (EM)				
Office of Student Financial Aid	2,506,709	2,541,524	34,815	1.4%
Admissions	2,011,306	2,044,488	33,182	1.6%
Student Service Center	1,080,217	1,162,881	82,664	7.7%
Customer Relationship Management	333,593	334,990	1,397	0.4%
Subtotal Enrollment Management	5,931,826	6,083,883	152,057	2.6%

Academic Affairs
SUMMARY DIVISION BUDGET

3. Component Units (continued)

Awards and Scholarships				
Presidential Scholarships	31,037,499	31,037,499	0	0.0%
Board of Governors Awards	19,194,633	19,194,633	0	0.0%
Graduate Awards	17,795,000	17,815,827	20,827	0.1%
Special Programs	12,276,687	12,276,687	0	0.0%
Graduate Awards - Medicine	8,590,781	8,590,781	0	0.0%
Law School Graduate Awards	5,968,977	5,968,977	0	0.0%
Strategic Financial Aid	953,649	953,649	0	0.0%
State/Federal Match Requirement	624,748	624,748	0	0.0%
Indian Tuition Reimbursement	543,702	543,702	0	0.0%
Law School Non-Resident Tuition	318,602	318,602	0	0.0%
Detroit Compact Scholarships	247,723	247,723	0	0.0%
Student Loan Match Requirement	20,918	20,918	0	0.0%
Subtotal Awards and Scholarships	97,572,919	97,593,746	20,827	0.0%
TOTAL	173,898,245	178,554,156	4,655,911	2.7%

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**University Relations
SUMMARY DIVISION BUDGET**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	0	0	0	0.0%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	0	0	0	0.0%
Other Academic	0	0	0	0.0%
Subtotal Academic	0	0	0	0.0%
Non-Academic	4,041,261	4,314,212	272,951	6.8%
Total Salary	4,041,261	4,314,212	272,951	6.8%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	4,041,261	4,314,212	272,951	6.8%
General Expenses	11,027	11,027	0	0.0%
Equipment	0	0	0	0.0%
Supplies	76,399	79,399	3,000	3.9%
Facility Costs	52,729	52,729	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	229,394	232,496	3,102	1.4%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	24,999	27,440	2,441	9.8%
Travel and Moving Expenses	29,396	32,396	3,000	10.2%
Printing and Communications	1,329,937	1,323,536	(6,401)	-0.5%
Other Expenses	25,568	25,568	0	0.0%
Internal/Intra/Inter Fund Transf.	0	(180,273)	(180,273)	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	1,779,449	1,604,318	(175,131)	-9.8%
TOTAL EXPENDITURES	5,820,710	5,918,530	97,820	1.7%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	5,820,710	5,918,530	97,820	1.7%

**University Relations
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	108,706
Net Transfer from Office of the President	84,677
Net Transfer from Strategic Initiatives	44,461
Transfer from Compensation Reserve	4,977
Transfer to Research Stimulation	(145,000)
Total Technical Adjustments	97,820
<u>Program Changes</u>	<u>Dollars</u>
Total Program Changes	0
Total Budget Adjustments	97,820

2. Other Matters

The University Relations unit was established as a new division as of FY 2024, incorporating Marketing and Communications and Governmental and Community Affairs, previously separate divisions, and the Secretary of the University, previously part of the Office of the President.

Federal Affairs, previously part of Governmental and Community Affairs, is now budgeted in the Division of Research and Innovation as part of Research Stimulation.

3. Component Units

This summary budget is made up of the following business units:

	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
Marketing and Communications	4,535,866	4,374,743	(161,122)	-3.6%
Governmental and Community Affairs	994,104	808,181	(185,923)	-18.7%
University Relations	0	445,078	445,078	0.0%
Secretary of the University	290,740	290,527	(213)	-0.1%
TOTAL	5,820,710	5,918,530	97,820	1.7%

**Division of Research and Innovation
SUMMARY DIVISION BUDGET**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	3,199,470	3,185,119	(14,351)	-0.4%
Graduate Assistants	35,687	35,687	0	0.0%
Part-Time Faculty	494	612	118	23.8%
Other Academic	245,009	143,696	(101,313)	-41.4%
Subtotal Academic	3,480,661	3,365,115	(115,546)	-3.3%
Non-Academic	10,676,827	11,210,919	534,092	5.0%
Total Salary	14,157,488	14,576,034	418,545	3.0%
Fringe Benefits	12,328	12,328	0	0.0%
TOTAL COMPENSATION	14,169,817	14,588,362	418,545	3.0%
General Expenses	3,089,290	3,089,290	0	0.0%
Equipment	13,549	13,549	0	0.0%
Supplies	203,838	200,644	(3,194)	-1.6%
Facility Costs	79,289	79,289	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	385,557	529,527	143,970	37.3%
Scholarships and Fellowships	91,874	91,874	0	0.0%
Professional Development	129,800	129,800	0	0.0%
Travel and Moving Expenses	74,826	74,826	0	0.0%
Printing and Communications	125,135	125,135	0	0.0%
Other Expenses	36,819	36,819	0	0.0%
Internal/Intra/Inter Fund Transf.	(585,125)	(585,125)	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	3,644,851	3,785,627	140,776	3.9%
TOTAL EXPENDITURES	17,814,667	18,373,989	559,322	3.1%
Revenue	148,226	148,226	0	0.0%
Indirect Cost Recovery	8,549,582	9,405,345	855,763	10.0%
NET EXPENDITURES	26,216,023	27,631,108	1,415,085	5.4%

Division of Research and Innovation
SUMMARY DIVISION BUDGET

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	351,836
Transfer from University Relations	145,000
Additional Labor Adjustments	62,485
Total Technical Adjustments	559,322
<u>Program Changes</u>	<u>Dollars</u>
<u>Adjustments</u>	
Research Stimulation	720,000
Indirect Cost Recovery	135,763
Total Program Changes	855,763
Total Budget Adjustments	1,415,085

2. Other Matters

During FY 2021, the Division of Research and Innovation began the reorganization of the structure of research centers and institutes affiliated with the division. The Institute of Gerontology and the Merrill-Palmer-Skillman Institute were reestablished as separate units in FY 2021. The Institute of Environmental Health Sciences was reestablished as a separate unit during FY 2022.

In further reorganization, Federal Affairs activity previously part of Governmental and Community Affairs is now budgeted in Research Stimulation. Funding of \$145,000 was transferred from University Relations to support this activity. This is in addition to the increased funding of \$720,000 in Research Stimulation based on anticipated cost recovery activity in FY 2025.

3. Component Units

This summary budget is made up of the following business units:

	FY 2024 Budget	FY 2025 Budget	Adjustment Dollars	%
DORI Operations				
Sponsored Programs Administration	2,897,755	3,041,310	143,555	5.0%
Research Compliance Administration	2,449,982	2,500,682	50,700	2.1%
Institute of Environmental Health Sciences	1,604,547	1,671,767	67,220	4.2%
Technology Commercialization	1,605,025	1,634,483	29,458	1.8%

**Division of Research and Innovation
SUMMARY DIVISION BUDGET**

3. Component Units (continued)

Institute of Gerontology	1,475,467	1,510,695	35,228	2.4%
Office of the Vice President for Research and Innov.	1,118,203	1,348,153	229,950	20.6%
DORI Centers and Institutes	947,541	928,552	(18,989)	-2.0%
Div. of Laboratory Animal Resources	813,352	833,931	20,580	2.5%
Merrill-Palmer-Skillman Institute	590,898	604,480	13,582	2.3%
Research Business Operations	715,306	558,344	(156,962)	-21.9%
Office of Business Innovation	359,620	359,620	0	0.0%
Subtotal DORI Operations	14,577,696	14,992,018	414,322	2.8%
 Programmatic Support				
Research Stimulation	8,576,750	9,441,750	865,000	10.1%
President's Research Enhancement Program	2,466,995	2,466,995	0	0.0%
ICR Division of Research	389,582	525,345	135,763	34.8%
Research Awards	205,000	205,000	0	0.0%
Subtotal Programmatic Support	11,638,327	12,639,090	1,000,763	8.6%
 TOTAL	 26,216,023	 27,631,108	 1,415,085	 5.4%

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**Finance and Business Affairs
SUMMARY DIVISION BUDGET**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	0	0	0	0.0%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	0	0	0	0.0%
Other Academic	0	0	0	0.0%
Subtotal Academic	0	0	0	0.0%
Non-Academic	37,152,283	38,892,370	1,740,087	4.7%
Total Salary	37,152,283	38,892,370	1,740,087	4.7%
Fringe Benefits	566,469	566,469	0	0.0%
TOTAL COMPENSATION	37,718,751	39,458,839	1,740,087	4.6%
General Expenses	0	530,000	530,000	0.0%
Equipment	0	0	0	0.0%
Supplies	714,062	714,062	0	0.0%
Facility Costs	2,814,136	4,195,741	1,381,605	49.1%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	2,312,782	2,420,832	108,050	4.7%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	348,191	348,191	0	0.0%
Travel and Moving Expenses	329,504	329,504	0	0.0%
Printing and Communications	315,104	315,104	0	0.0%
Other Expenses	122,890	122,890	0	0.0%
Internal/Intra/Inter Fund Transf.	(4,436,949)	(4,436,949)	0	0.0%
Plant Fund Expenditures	7,322	7,322	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	35,250	35,250	0	0.0%
Subtotal General Expenses	2,562,293	4,581,948	2,019,655	78.8%
TOTAL EXPENDITURES	40,281,044	44,040,786	3,759,742	9.3%
Revenue	687,656	687,656	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	39,593,388	43,353,130	3,759,742	9.5%

**Finance and Business Affairs
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	1,333,052
Additional Labor Adjustments	926,690
Total Technical Adjustments	2,259,742
<u>Program Changes</u>	<u>Dollars</u>
Campus-wide Maintenance Projects	1,500,000
Total Program Changes	1,500,000
Total Budget Adjustments	3,759,742

2. Component Units

This summary budget is made up of the following business units:

	FY 2024 Budget	FY 2025 Budget	Adjustment Dollars	%
Facilities, Planning and Management	18,822,288	21,234,082	2,411,794	12.8%
Public Safety	7,255,704	8,029,355	773,651	10.7%
Human Resources	5,563,240	5,765,917	202,677	3.6%
Fiscal Operations	3,172,543	3,363,049	190,506	6.0%
Procurement and Strategic Sourcing	2,394,287	2,442,607	48,320	2.0%
Investment and Debt	601,335	617,000	15,665	2.6%
Office of the Vice President	564,671	570,514	5,843	1.0%
Office of University Budget	502,102	534,597	32,495	6.5%
Enterprise Risk Mgmt. and Insurance Programs	386,971	458,934	71,963	18.6%
Employee and Labor Relations	330,246	337,074	6,828	2.1%
TOTAL	39,593,388	43,353,130	3,759,742	9.5%

**Office of Health Affairs
SUMMARY DIVISION BUDGET**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	0	0	0	0.0%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	0	0	0	0.0%
Other Academic	0	0	0	100.0%
Subtotal Academic	0	0	0	100.0%
Non-Academic	2,449,315	2,449,315	0	0.0%
Total Salary	2,449,315	2,449,315	0	0.0%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	2,449,315	2,449,315	0	0.0%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	7,500	7,500	0	0.0%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	370,800	370,800	0	0.0%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	1,000	1,000	0	0.0%
Travel and Moving Expenses	14,000	14,000	0	0.0%
Printing and Communications	4,100	4,100	0	0.0%
Other Expenses	(0)	0	0	-100.0%
Internal/Intra/Inter Fund Transf.	(2,846,715)	(2,846,715)	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	100.0%
Subtotal General Expenses	(2,449,315)	(2,449,315)	0	0.0%
TOTAL EXPENDITURES	0	0	0	0.0%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	0	0	0	0.0%

Office of Health Affairs
SUMMARY DIVISION BUDGET

1. Other Matters

During FY 2018, the Office of Health Affairs moved from the Office of President and was created as a separate budget reporting unit.

For FY 2025, a total of \$2.8 million of non-General Fund support is planned to be used for Office of Health Affairs operations. The actual amount transferred will be determined by year-end balances. This funding is related to various Federal revenue-sharing agreements between the School of Medicine, the university-affiliated physician practice plans and various clinical partners. This funding may be used for general support of the health care mission of the university. As part of an effort to diversify financial resources, some of these funds which reside in the designated fund are transferred to the General Fund to help meet budgetary needs.

These funds cover the Office of Health Affairs budget in total, leaving the General Fund budget at zero. The unit's positions and regular operating activity remain in the General Fund.

**Development and Alumni Affairs
SUMMARY DIVISION BUDGET**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	0	0	0	0.0%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	0	0	0	0.0%
Other Academic	0	0	0	0.0%
Subtotal Academic	0	0	0	0.0%
Non-Academic	12,491,006	13,711,703	1,220,697	9.8%
Total Salary	12,491,006	13,711,703	1,220,697	9.8%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	12,491,006	13,711,703	1,220,697	9.8%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	203,204	193,237	(9,967)	-4.9%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	805,595	804,095	(1,500)	-0.2%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	21,540	20,005	(1,535)	-7.1%
Travel and Moving Expenses	71,665	71,465	(200)	-0.3%
Printing and Communications	110,433	107,900	(2,533)	-2.3%
Other Expenses	0	0	0	0.0%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	1,212,437	1,196,702	(15,735)	-1.3%
TOTAL EXPENDITURES	13,703,443	14,908,405	1,204,962	8.8%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	13,703,443	14,908,405	1,204,962	8.8%

**Development and Alumni Affairs
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	335,823
Additional Labor Adjustments	4,874
Transfer to Academic Affairs	(65,735)
Transfer to Finance and Business Affairs	(70,000)
Total Technical Adjustments	204,962
<u>Program Changes</u>	<u>Dollars</u>
Funding for Capital Campaign	1,000,000
Total Program Changes	1,000,000
Total Budget Adjustments	1,204,962

2. Other Matters

An additional \$1.0 million is provided for the university's current capital campaign.

3. Component Units

This summary budget is made up of the following business units:

	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
Development Office	12,485,982	13,874,630	1,388,648	11.1%
Alumni Affairs	1,217,461	1,033,775	(183,686)	-15.1%
TOTAL	13,703,443	14,908,405	1,204,962	8.8%

**Office of the General Counsel
SUMMARY DIVISION BUDGET**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	0	0	0	0.0%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	376	858	482	>100%
Other Academic	0	0	0	0.0%
Subtotal Academic	376	858	482	>100%
Non-Academic	2,877,792	3,220,018	342,226	11.9%
Total Salary	2,878,168	3,220,876	342,708	11.9%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	2,878,168	3,220,876	342,708	11.9%
General Expenses	32,800	32,800	0	0.0%
Equipment	0	0	0	0.0%
Supplies	15,623	15,623	0	0.0%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	810,274	810,274	0	0.0%
Scholarships and Fellowships	5,000	0	(5,000)	-100.0%
Professional Development	36,574	32,210	(4,364)	-11.9%
Travel and Moving Expenses	10,241	10,241	0	0.0%
Printing and Communications	4,370	4,370	0	0.0%
Other Expenses	68,236	68,236	0	0.0%
Internal/Intra/Inter Fund Transf.	(21,000)	(21,000)	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	962,118	952,754	(9,364)	-1.0%
TOTAL EXPENDITURES	3,840,286	4,173,630	333,344	8.7%
Revenue	3,000	3,000	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	3,837,286	4,170,630	333,344	8.7%

**Office of the General Counsel
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

Restatement of FY 2024 Approved Budget

FY 2024 Approved Budget	2,866,842
 <u>Transfer from other units:</u>	
Office of the President (Internal Audit)	970,444
 Restated FY 2024 Approved Budget	 3,837,286

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	81,539
Additional Labor Adjustments	251,805
 Total Technical Adjustments	 333,344

<u>Program Changes</u>	<u>Dollars</u>
 Total Program Changes	 0
 Total Budget Adjustments	 333,344

2. Other Matters

In a continuation of the administrative reorganization initiated in FY 2024, Internal Audit is moved from the Office of the President to the Office the General Counsel. The FY 2024 budget is restated for purposes of comparison.

3. Component Units

This summary budget is made up of the following business units:

	FY 2024 Budget	FY 2025 Budget	Adjustment Dollars	%
General Counsel - Operations				
General Counsel	1,461,239	1,754,918	293,679	20.1%
Internal Audit	970,444	995,370	24,926	2.6%
Equal Opportunity	608,124	622,863	14,739	2.4%
TOTAL	3,039,807	3,373,151	333,344	11.0%

**Office of the General Counsel
SUMMARY DIVISION BUDGET**

3. Component Units (continued)

	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
University Central Expenditures				
Professional Legal Fees	797,479	797,479	0	0.0%
TOTAL	797,479	797,479	0	0.0%

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Athletics
SUMMARY DIVISION BUDGET

Fiscal Year 2025
General Fund Budget
(in Dollars)

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	66,300	68,500	2,200	3.3%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	97,809	102,423	4,614	4.7%
Other Academic	2,548,081	2,602,593	54,511	2.1%
Subtotal Academic	2,712,191	2,773,516	61,325	2.3%
Non-Academic	1,420,115	1,464,049	43,934	3.1%
Total Salary	4,132,306	4,237,565	105,258	2.5%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	4,132,306	4,237,565	105,258	2.5%
General Expenses	0	0	0	0.0%
Equipment	61,682	61,682	0	0.0%
Supplies	425,214	425,214	0	0.0%
Facility Costs	9,726	9,726	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	254,319	254,319	0	0.0%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	1,000	1,000	0	0.0%
Travel and Moving Expenses	695,347	695,347	0	0.0%
Printing and Communications	118,500	118,500	0	0.0%
Other Expenses	155,946	141,899	(14,047)	-9.0%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	0	0	0	0.0%
Subtotal General Expenses	1,721,734	1,707,688	(14,047)	-0.8%
TOTAL EXPENDITURES	5,854,041	5,945,252	91,212	1.6%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	5,854,041	5,945,252	91,212	1.6%

Athletics
SUMMARY DIVISION BUDGET

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	91,212
Total Technical Adjustments	91,212
Total Budget Adjustments	91,212

**Central Accounts
SUMMARY BUDGET**

**Fiscal Year 2025
(In Dollars)**

	FY 2024 Budget	FY 2025 Budget	Variance Dollars	%
<u>Non-Discretionary</u>				
Compensation (Salary and Benefits)	110,286,153	117,988,246	7,702,093	7%
Debt Service	28,147,374	28,147,374	0	0%
Utilities	23,012,257	23,012,257	0	0%
Research Admin. Support	7,818,160	7,088,160	(730,000)	-9%
Campus and Deferred Maintenance	6,678,007	8,178,007	1,500,000	22%
Insurance	5,115,020	5,115,020	0	0%
Rentals and Leases	2,328,690	2,328,690	0	0%
Corvias Campus Living	237,056	232,337	(4,719)	0%
Banking Services	575,000	575,000	0	0%
Commencements	481,737	481,737	0	0%
Independent Audit Fees	291,909	291,909	0	0%
Employee Assistance Program	152,000	152,000	0	0%
Subtotal Non-Discretionary	185,123,363	193,590,737	8,467,374	5%
<u>Discretionary</u>				
Strategic Plan Initiatives	3,027,065	4,308,686	1,281,622	42%
Special Projects	2,214,924	2,200,456	14,468	1%
Faculty Set-Up	1,009,786	2,009,786	1,000,000	99%
Contingency Reserve	500,000	500,000	0	0%
Subtotal Discretionary	6,751,774	9,018,928	2,267,154	34%
Total Central Accounts	191,875,137	202,609,665	10,734,528	6%

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**Central Accounts
SUMMARY DIVISION BUDGET**

**Fiscal Year 2025
General Fund Budget
(in Dollars)**

	FY 2024 Budget	FY 2025 Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	3,119,425	4,651,651	1,532,226	49.1%
Graduate Assistants	400,000	400,000	0	0.0%
Part-Time Faculty	600,000	600,000	0	0.0%
Other Academic	455,753	662,630	206,876	45.4%
Subtotal Academic	4,575,179	6,314,281	1,739,102	38.0%
Non-Academic	3,952,208	4,173,790	221,582	5.6%
Total Salary	8,527,387	10,488,071	1,960,684	23.0%
Fringe Benefits	95,218,197	103,064,631	7,846,434	8.2%
TOTAL COMPENSATION	103,745,584	113,552,702	9,807,118	9.5%
General Expenses	8,759,512	9,033,454	273,942	3.1%
Equipment	4,378	4,378	0	0.0%
Supplies	50,350	50,350	0	0.0%
Facility Costs	3,281,552	3,281,552	0	0.0%
Utilities	22,954,156	22,954,156	0	0.0%
Services, Contracts and Fees	1,426,252	1,426,252	0	0.0%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	0	0	0	0.0%
Travel and Moving Expenses	0	0	0	0.0%
Printing and Communications	15,324	15,324	0	0.0%
Other Expenses	13,752,649	12,636,117	(1,116,532)	-8.1%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	28,147,374	28,147,374	0	0.0%
Non-Mandatory Transfers	6,678,007	8,178,007	1,500,000	22.5%
Subtotal General Expenses	85,069,553	85,726,963	657,410	0.8%
TOTAL EXPENDITURES	188,815,137	199,279,665	10,464,528	5.5%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	3,060,000	3,330,000	270,000	8.8%
NET EXPENDITURES	191,875,137	202,609,665	10,734,528	5.6%

**Central Accounts
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Transfer to Fringe Benefits Reserve from Units	408,717
Decrease to Special Projects	(14,468)
Public Safety Equity Increases	(191,783)
Transfer to General Counsel	(251,805)
Additional Labor Transfers to Units	(625,108)
Transfer to Finance and Business Affairs	(530,000)
Transfer to Health and Wellness	(681,000)
Strategic Initiative Funding to Units	(606,844)
Compensation Adjustment Transfers to Units	(9,424,074)
Total Technical Adjustments	(11,916,365)

<u>Program Changes</u>	<u>Dollars</u>
Net Increase to Compensation Reserve	11,559,429
Net Increase to Fringe Benefits	7,437,717
Net Increase to Strategic Initiatives	1,888,466
Funding for Campus Improvements	1,500,000
Funding for Faculty Start Up Packages	1,000,000
Miscellaneous Adjustment	(4,719)
 <u>Adjustments</u>	
Indirect Cost Recovery	(730,000)
Total Program Changes	22,650,893

Total Budget Adjustments **10,734,528**

2. Other Matters

The compensation and fringe benefit reserves normally reflect adjustments related to changes in anticipated compensation increases and changes in anticipated fringe benefit costs for the upcoming fiscal year. Increases to the compensation reserve net slightly below the FY 2024 budgeted amount. This includes \$9.4 million of regular salary adjustments distributed to university units during FY 2024. A variety of other funding items were transferred during FY 2024, as shown in the technical adjustments above. The net total compensation reserve decreases during FY 2024 totaled \$11.7 million. New compensation reserve funding of \$11.6 million replenishes the compensation reserve to the anticipated needed amounts in FY 2025. Funding will be transferred to units during the course of FY 2025 as part of scheduled compensation adjustments.

**Central Accounts
SUMMARY DIVISION BUDGET**

2. Other Matters (continued)

Along with funding for contingency and other anticipated adjustments, the compensation reserve totals \$11.9 million for FY 2025. Fringe benefits funding is increased by \$7.4 million, reflecting anticipated increases in fringe costs during FY 2025. Including unit transfers to fringe for position changes in FY 2024, the total fringe benefit budget for FY 2025 is \$103.0 million. There will be a number of large collective bargaining agreements negotiated just before and during FY 2025. The outcome of these agreements are not known at this time and may affect the total compensation spend in FY 2025.

Debt Service funding remains at FY 2024 amounts due to a delay in anticipated bond issuance in FY 2024. In future fiscal years, additional funding will be required in Debt Service, based on debt issuance values and interest payment schedules.

A variety of Strategic Initiatives technical adjustments total \$606,844 and represents distributions to a number of units to fund various projects and initiatives as well as some redistribution of funding within Central Accounts. In addition to the distributions during FY 2024, an additional \$1.9 million is provided for a variety of academic and campus initiatives for FY 2025. The total budget for Strategic Initiatives increases by \$4.3 million. In support of future academic hiring, an additional \$1.0 million is provided for faculty start-ups.

Karmanos Clinical Trials is decreased by \$1.0 million. This decrease is related to anticipated indirect cost recovery activity. Per the university's affiliation agreement, cost recovery generated by the Karmanos Cancer Institute (KCI) passes through the university and is returned to KCI to support research operations. The Research Facilities Fund expense budget is increased by \$270,000, also funded by indirect cost recovery activity, for a portion of research-related debt service.

New funding is established for repair and campus improvement projects. Some smaller scale improvements will be funded out of Campus-Wide and Deferred Maintenance. Major projects, like building construction, are funded through the plant fund, and receive Board of Governors approval.

3. Component Units

This summary budget is made up of the following business units:

	FY 2024 Budget	FY 2025 Budget	Adjustment	
			Dollars	%
Non-Discretionary				
Compensation (Salary and Benefits)	110,286,153	117,988,246	7,702,093	7.0%
Debt Service	28,147,374	28,147,374	0	0.0%
Utilities	23,012,257	23,012,257	0	0.0%
Campus-Wide and Deferred Maintenance	6,678,007	8,178,007	1,500,000	22.5%
Insurance	5,115,020	5,115,020	0	0.0%
Research Facilities Fund	3,060,000	3,330,000	270,000	8.8%

**Central Accounts
SUMMARY DIVISION BUDGET**

3. Component Units (continued)

Karmanos Clinical Trials	3,500,000	2,500,000	(1,000,000)	-28.6%
Rentals and Leases	2,328,690	2,328,690	0	0.0%
Research Equipment and Facilities	1,258,160	1,258,160	0	0.0%
Banking Services	575,000	575,000	0	0.0%
Commencements	481,737	481,737	0	0.0%
Independent Audit Fees	291,909	291,909	0	0.0%
Corvias Campus Living	237,056	232,337	(4,719)	-2.0%
Employee Assistance Program	152,000	152,000	0	0.0%
Subtotal Non-Discretionary	185,123,363	193,590,737	8,467,374	4.6%
 Discretionary				
Strategic Initiatives	3,027,065	4,308,686	1,281,622	42.3%
Special Projects	2,214,924	2,200,456	(14,468)	-0.7%
Faculty Set-Ups	1,009,786	2,009,786	1,000,000	99.0%
Contingency Reserve	500,000	500,000	0	0.0%
Subtotal Discretionary	6,751,774	9,018,928	2,267,154	33.6%
 TOTAL	 191,875,137	 202,609,665	 10,734,528	 5.6%

GENERAL FUND BUDGET POLICIES AND PRACTICES

The General Fund budget reflects allocations that have been made in accordance with University policy or standard budget practices that have been adopted by the University. Those policies and practices are summarized below.

1. *School/College Funding*

Current budget methodology provides that each school or college is allocated a base budget that is intended to cover a reasonable portion of its budgetary needs for faculty and staff salaries, instructional expenditures, travel and other adjustments. These adjustments include but were not limited to adjustments in the FY 2023 budget as a result of salary increases and other revisions, also any other adjustments determined by the Provost. Eight schools and colleges – Business, Engineering, Fine, Performing and Communication Arts, Law, Information Sciences, Medicine, Nursing and Pharmacy and Health Sciences – assess a differential tuition rate for students entered in their graduate or professional programs. Seven schools and colleges – Business, Education, Engineering, Honors, Liberal Arts and Sciences (select departments), Fine, Performing and Communication Arts and Nursing – assess a differential tuition or student support fee to some or all undergraduates enrolled in those schools or colleges. These fees or additional rates are assessed to support the specific funding needs of particular schools or colleges. For FY 2024, 85 percent of all differential tuition revenue is reinvested back into the respective school or college.

For specific details related to specific school or college differential tuitions, refer to that school or college's section within the Current Funds Budget book.

2. *Spring/Summer Program Funding*

Wayne State University's spring/summer program generates approximately 11 percent of the University's total annual student credit hour enrollment. Revenues generated by enrollment in the spring/summer terms are used first to cover the costs of operating the program. Those costs include the cost of faculty hired to teach spring/summer courses from the Summer School budget and the costs of administering the program. Starting in FY 2009, the revenue distribution was allocated to the various units at the beginning of the year using a new methodology.

Most of the University's academic units are funded directly for operations in the fall and winter terms. Exceptions to this practice are certain 12-month programs – Medicine, Nursing, Pharmacy and Health Sciences – which are funded for a three-term academic year. The Law School, while a nine-month program, is also funded for a three-term academic year. Spring/summer program funding is provided through the Extension Centers and Summer Session budgets in Academic Affairs. Faculty funding is provided for those units whose academic year budgets reflect only the fall and winter terms.

The methodology for allocating summer school revenue consists of the following basic components:

GENERAL FUND BUDGET POLICIES AND PRACTICES

Budgeting of Spring/ Summer Revenues. In past years, the estimated amounts of tuition revenues were budgeted in Academic Affairs and then allocated at the end of the fiscal year. The estimated distribution to schools, colleges and divisions was built into their respective base budgets to allow the units to utilize these funds during the course of the fiscal year. At the end of the year, reconciliation was done to bring the estimated numbers to the actual levels of enrollment revenue and program expense as part of the year end closing process. Beginning in FY 2011, a change in how revenue is calculated was made. Previously student credit hours were counted by each student's major program, regardless of which school or college offered the enrolled courses. In an effort to better match revenues and expenditures, revenues are now calculated based on course enrollment, with the school or college offering the course now receiving the revenue generated. To guard against the impact of declines in summer enrollment, only 70% of the estimated distribution was allocated to the schools and colleges in their original budget. Effective FY 2024, 100% of the estimated distribution was allocated to the respective schools/colleges base budgets.

Allocation of Summer Costs. In the past, the total cost of the summer program was taken off the top from the total revenues generated. This means that the costs of the program were not directly allocated to the programs from which they were derived. The expenditures for each school and college will be deducted from the revenue they earn. Effective in FY 2016, the distribution pool of revenue for each school and college will be determined as follows:

Net Revenues = Gross Tuition Revenues less Direct Costs less Overhead and Administrative Costs.

It should be noted that both the revenues and costs described above are only the revenues and costs associated with above-load student credit hours.

Overhead Calculation for Summer Programs. A portion of general University-wide costs is allocated to Spring/Summer overhead. General University-wide costs include non-discretionary central expenditures and university administrative costs. Based on projected enrollment approximately 7.4 percent of total student credit hours are above-load summer hours. The cost pools are allocated to summer to establish an overhead cap. Currently, the overhead charges passed to participating units is below the established cap.

Spring/ Summer Allocation: Schools, colleges and administrative units will receive the following allocations of spring/summer program net income, shown below. Please note the distributions to the Office of the President and Academic Affairs are eliminated as of FY 2023:

Unit	Amount
Schools/Colleges	70%
Research Stimulation Fund	\$500K
Graduate School	\$500K
University Central Administration	Balance

**GENERAL FUND
BUDGET POLICIES AND PRACTICES**

3. *Distribution of Indirect Cost Recovery Revenues*

The University receives Indirect Cost Recovery (ICR) revenue from many of its research grants and shares those funds with the principal investigators, academic units, and departments. Distributions of ICR were revised December 2014, reflect the following rates:

<u>Category</u>	<u>Distribution for Current Grants Prior to FY 2016</u>	<u>Distribution for Grants from FY 2016 and after</u>
Central Pool	57.0%	49.0%
Department	11.5%	8.0%
Research Stimulation	10.0%	24.0%
School/College	7.5%	5.0%
Principal Investigator	7.0%	5.0%
Research Facilities Fund	7.0%	9.0%
Total	100.0%	100.0%

The Central Pool allocations are used to support general fund expenses that support research activities – such as utilities, depreciation and administrative operations.

ICR allocations to the schools, colleges, and divisions are budgeted in the units rather than the Division of Research, to more accurately reflect the budgetary control of those resources. The Research Stimulation Fund allocation is recorded in a separate, specifically designated budget in the Division of Research.

The Research Facilities Fund is recorded in Central Accounts. Federal regulations require Wayne State University to spend an amount equivalent to the portion of ICR revenues based on faculty and equipment depreciation on the purchase, repair, acquisition, renovation or improvement of research facilities and equipment. These expenditures can either be made in the year in which the revenues are received or within a five-year period after the fiscal year in which the revenues are received. The estimated portion of the University’s current ICR rate dedicated to research facility and equipment depreciation is 10.4 percent, and funding for research equipment and facilities will be taken from the general fund portion of ICR revenue.

4. *Student Services Fee Commitments*

Student Services fees, formerly called Omnibus fees, are assessed on a per-credit-hour basis and are used to support the infrastructure of programs and services that enhance student learning and student life.

Since FY 2005, the majority of Student Services fee revenues have been set aside for student computing and technology needs. Part of these funds are allocated through Academic Affairs to the schools and colleges for instructional technology needs. Student

**GENERAL FUND
BUDGET POLICIES AND PRACTICES**

computing and technology funds are allocated through Computing and Information Systems (C&IT).

Prior to FY 2009, primary funding for the Student Center and the Dean of Students Office came from a \$2.85 and \$0.65 per student credit hour set aside from tuition revenue. Beginning in FY 2009 these units are funded from Student Services fees. The funding amount for each unit was initially based on the per student credit hour amount used previously but in future years may change based on adjustments in the Student Services fee rate.

Funding totaling \$1.8 million is provided for the Student Health Clinic. Prior to FY 2010 use of the Student Health Clinic was restricted to residence hall occupants and was mostly funded by a surcharge paid as part of the Housing assessment. The Student Services fee funding allowed the expansion of eligibility to all students.

The total FY 2025 allocations to various units remain frozen at last year’s amounts, detailed in the following schedule:

FY 2025 Student Services Fee Allocation

Category	FY 2025 Budget
Student Computing and Technology – C&IT	\$5,488,247
Athletics	\$3,362,267
Student Computing and Technology – Acad. Aff.	\$2,179,302
Student Center	\$3,251,525
Financial Aid	\$3,602,180
Mort Harris Recreation and Fitness Center	\$2,805,000
Student Health Clinic	\$1,764,904
Public Safety	\$1,525,735
Student Activities	\$690,666
Marketing & Communications	\$624,797
Dean of Students	\$611,543
Library Support	\$567,220
Total Student Services Fee Allocation	\$26,473,386

Allocations from the Student Services fee revenues are contingent upon the realization of the budgeted revenues from the Student Services fees based on actual enrollment. Any surplus revenues are subject to allocation at the discretion of the President.

5. Central Accounts

A number of the University’s commitments are budgeted as Central Accounts and managed by the central administration on a regular basis. These accounts include commitments for compensation and benefits to faculty and staff, utilities, and physical plant maintenance and repair.

GENERAL FUND BUDGET POLICIES AND PRACTICES

The compensation reserve is budgeted based on the number of faculty and staff employed by the University and anticipated increases for those employees during the coming year. Depending on the employee group or bargaining unit, these compensation increases and related budget transfers are typically performed at different points in the fiscal year and may involve retroactive adjustments, depending on the effective date of the activity.

Fringe benefits are a function of the projected salary level for the University (which requires an increase in the budget for additional Social Security, Medicare, and retirement benefits) and expected increases in contract rates for major benefit providers.

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GENERAL FUND BUDGET MANAGEMENT PROCEDURES

Responsibility for overall management of the University's General Fund budget lies with the Office of University Budget (OUB). That responsibility includes review and analysis of major expenditures on an ongoing basis, reallocation of budget savings that may become available, periodic reporting on budget performance, and ensuring adherence to budget policies and procedures.

Each dean or vice president is responsible for the budget resources allocated to his/her respective unit. That includes utilization of budget resources in accordance with budget policy, and directing those resources to programmatic needs as approved by the executive administration. Deans and vice presidents may use budget savings to meet certain one-time needs after ensuring that all program goals and unit operating requirements have been satisfactorily met. Unit budget management responsibility also includes ensuring that annual expenditures do not exceed budgeted amounts.

The President and Provost ensure that each dean and vice president establish good practices within his/her own school, college or division to ensure compliance with University policies, responsible fiscal management, and accomplishment of program objectives with available resources.

The following Budget Management Procedures identify specific authorities for utilization, transfer, and reallocation of budget resources throughout the fiscal year.

Budget Transfers

Throughout the fiscal year, operating units may find it necessary to reallocate their budgets to meet ongoing operating needs. These transfers may be recurring or non-recurring. Each dean or vice president should exercise discretion in making such transfers, as they impact available funding for program and operating needs during the fiscal year, and in some cases, beyond. The following guidelines cover required approvals to make these transfers:

1. Transfers across major account codes within the same budgeted fund code may be made with the explicit approval of the dean or vice president (or designee). In making that approval, the dean or vice president (or designee) must ensure that all remaining commitments can be met with existing resources and that sufficient funding exists within the account code to make the transfer.
2. Transfers across fund code within a school, college or division may be made with the explicit approval of the dean or vice president (or designee). In making these transfers, a proper review must be made to ensure that all budgeted commitments can be met after the transfer has been made, that available resources exist within the school, college or division to make the transfer, and that all program commitments can be met with remaining resources.
3. Transfers between schools, colleges and divisions may be done in a similar manner as above, except that the unit initiating the transfer may only transfer funds out to another unit. All General Fund budget transfers involving Central Accounts need to be sent to the Office of University Budget for entry. Units should retain sufficient documentation as needed for any transfers initiated during the fiscal year.

GENERAL FUND BUDGET MANAGEMENT PROCEDURES

Position Control

OUB is responsible for position control – that is, ensuring that all university general funded positions are properly funded and that total salary commitments are within available budget funding. For selected non-academic E-Classes, the Human Resources department is responsible for setting policy on the creation of new positions, reclassification of existing positions, and any other changes made to existing positions. Budget Management Procedures, as specified here, apply only to unit funding for staff, and do not change the policies and procedures set forth by Human Resources for modifying or creating new positions.

1. All new academic positions require approval by the President and/or Provost and new non-academic positions require approval from the president and/or respective dean or division vice president.
2. Recruitment for any tenure-track or tenured faculty position requires prior authorization from the Provost.
3. Non-academic positions in E-Classes PE, PN and SA are funded at the greater of the established position job rate or the current incumbent's salary. Once a position is funded at job rate or the incumbent's salary, it must remain at that funding level unless the position is reclassified by the Department of Compensation. When the position is reclassified, it is the unit's responsibility to meet the required funding level for the new classification utilizing their available budget resources. The dean or vice president may use salary savings generated by vacant non-academic positions at his/her discretion on a one-time basis during the fiscal year.
4. Each school, college or division is responsible for the routine, periodic review and reconciliation of their faculty, other academic and non-academic position rosters to ensure (a) proper funding and classification of each position assigned to the unit, and (b) agreement of Human Resource Management System salary commitments and corresponding funding levels reflected in the Financial Management System. OUB provides instructions and training for this reconciliation and review process. Rosters should be reconciled on a monthly basis and specifically after salary increases have been made. Units should submit their roster reconciliations to the OUB every October and March, or upon request.
5. Changes to positions with E-Classes MA, NE, NN and NC must follow the Compensation Program Guidelines for the Non-Represented Administrative/Professional Merit Program available at <https://hr.wayne.edu/tcw/classification/nonrep-compensation-guidelines.pdf>. The Compensation Program Guidelines and other supporting documents issued by Human Resources establish procedures for implementing many salary-related functions, including:
 - New hire salary offers
 - Promotions or demotions
 - Transfers
 - Salary equity adjustments

The program gives discretion to the school, college or division leadership to manage these functions. Supervisors and personnel managers should note the following budgetary considerations regarding non-represented personnel activity:

- Salary adjustments in promotions and demotions (moving up or down salary bands) may not go below the new band minimum salary or above the new band maximum salary.

GENERAL FUND BUDGET MANAGEMENT PROCEDURES

- Transfers (moving to a new job within the same band) do not include salary adjustment, unless the transfer is for a temporary career developmental assignment.
 - Employees making at or above band maximum receive merit increases as lump sum bonuses.
6. Non-academic positions in the following E-Classes: EX, MA, NC, NE, and NN will be funded at actual salary. When a position is moved to a different salary band it is the unit's responsibility to meet the actual salary level utilizing their available budget resources. The dean or vice president may use salary savings generated by vacant non-academic positions at his/her discretion on a onetime basis during the fiscal year.
7. Vacant Position Policy. In order to ensure that vacant positions within the University are properly utilized, the following procedures will be implemented:

Non-Academic Positions

- i. Any position vacant for more than one year, the funding and corresponding benefits will be pulled back to the central pool.
- ii. Exceptions to this policy in order to maintain the vacancy may be granted. For a position to be exempted, a written justification for the positions must be submitted to the Office of University Budget.
- iii. *Mass Salary.* Vacant positions in E-Classes EX, MA, NC, NE and NN will not receive a budget increase through the mass salary process. Vacant positions in E-Classes PE, PN and SA funded at job rate will continue to receive centrally funded mass salary increases to maintain the position's job rate.

Academic Positions (Effective October 1, 2010)

- i. *Preparation of Realistic Budgets.* The dean of each school and college shall prepare a realistic budget, constructed according to sound budget principles and in accordance with budget categories adopted by OUB. This realistic budget shall show the anticipated current uses of funds coming from General Fund sources, including unfilled hiring lines. These budgets shall be prepared in consultation with OUB and Academic Affairs, after consultation with appropriate faculty committees and, in the case of departmentalized schools and colleges, with the department chairs.
- ii. *Personnel Roster.* Each school and college shall provide OUB with a personnel roster on a semi-annual basis. However, the roster reconciliation process should be on-going, and position budgets should be updated regularly. Each position that is listed as vacant must include an explanation of how those resources will be utilized for the upcoming fiscal year.
- iii. *Consultation with the Provost.* After preparing budgets based on the anticipated use of the funds for their school/college, the deans shall consult with their faculty budget committees and central administration, which shall include but not limited to, the Provost and OUB, to make sure that their revised budget does not convert faculty lines inappropriately to pay for operating expenses. If faculty lines have been converted inappropriately, the Provost shall require an appropriate revision in the budget.

GENERAL FUND BUDGET MANAGEMENT PROCEDURES

- iv. *Budget Discipline.* After their budgets have been approved during the annual budget process, the schools/colleges shall operate under their revised budgets, as they may be amended each year as part of the annual budget process.
- v. *Right to Regain Faculty Positions.* If a dean should formally convert a faculty hiring line in accordance with paragraph i to provide funds for other expenditure needs, the dean may convert that funding (including fringes) back into a faculty hiring line at any time.
- vi. *Budget Flexibility.* In general, deans shall have full authority to move funds from one use to another within their budget. After they have developed their realistic budgets in accordance with paragraph i, however, they shall not be permitted to convert a faculty hiring line on a permanent basis to pay for operating expenses, except as provided in paragraph vii. In accordance with current practices, the schools and colleges may retain and spend funds in their budget from lines that are open temporarily.
- vii. *Capture of Faculty Hiring Lines.* If a tenured/tenure-track faculty hiring line remains open for more than one year after October 1, 2010, the funding for the line shall be subject to capture. If a dean requests permission to fill an open faculty position, the one year period does not begin until the dean has received authorization to fill that position. In addition, if a vacant line meets any of the following criteria, then it is also exempt from capture:
 - *Waiver by the Provost.* The Provost may waive capture of the funding for a faculty hiring line under paragraph vi. A dean requesting a waiver shall submit a written request to the Provost explaining the basis for the waiver. Waivers shall be given for reasonable cause. Waivers can also be granted for frozen positions, and, by special agreement with the Provost, for the temporary use of tenured/tenure-track lines to hire lecturers.
- viii. *Funds to Central Pool.* If the full funding for compensation for a faculty hiring line is captured, the funding shall go into a central pool under the control of the Provost.
- ix. *Uses of Central-Pool Funds.* Amounts in the central pool derived from the capture of the compensation for faculty lines may be used only to pay the salary of additional tenured/tenure-track faculty. Temporary funds in the central pool may be used, at the discretion of the provost, for one-time enhancements in the schools and colleges.
- x. *Competition for Central-Pool Funds.* The Provost, in consultation with the President, shall develop a system under which the schools and colleges may compete for funding of new faculty hires from the funds collected in the central pool under paragraph xi.
- xi. *Starting Date for Capture of Hiring Lines.* Faculty hiring lines shall become subject to capture beginning on October 1, 2010.
- xii. *Mass Salary.* Vacant positions will not receive a budget increase through the mass salary process.

GENERAL FUND BUDGET MANAGEMENT PROCEDURES

8. Fringe Benefits Policy (effective October 1, 2019)

- i. New General Fund Positions.* Funding of central fringe benefits will continue to follow the current process. The School/College/Division funding the salary of a new, permanent, general fund position will also be required to fund central fringe benefits. The fringe benefits amount is determined by the new position's salary and the composite rate of the new position's E-Class.
- ii. Closing General Fund Positions.* When a permanent, general fund position is closed, funding from the central fringe benefit account will be returned to the unit based on the salary and composite fringe benefit rate at the time of closure. The prorated amount for time past in the current fiscal year is transferred back to the central fringe benefit budget on a one-time basis.

Unspent Balances

Effective FY 2017, the previous Unspent Balance policy, including the 1.5% year-end tax and 10% recapture, was eliminated and a new carry forward policy was instituted. The General Fund operational carryforward balance in each unit is split into thirds. One-third of the carryforward balance is available for spending in the current fiscal year. The remaining two-thirds are reserved for future use in subsequent fiscal years. This policy offers the Provost, Vice President of Finance and Business Affairs and other vice presidents the opportunity to ensure spending is planned and managed within available resources.

Effective FY 2021, the recapture of year-end carry forward balances to fund year-end deficits due to variances in budget development projections within the central accounts will be considered within the carry forward calculation prior to distribution of balances to the units under the current policy.

Historical Background:

In FY 2013, the schools, colleges and divisions (SCD) were allowed to retain a portion of their unspent balances to provide additional flexibility in managing their resources and to aid in meeting some of their long-term or one-time funding needs. In FY 2013 (and in years prior) historically any balance of unexpended and unencumbered funds that remained in a budgeted unit at the end of the fiscal year was subject to recapture of 25% of the balance. The remaining 75% was retained in that SCD in a separate account and was available to the respective dean or vice president for one-time expenditures in subsequent fiscal years.

This policy however did not provide the proper incentives for SCD to utilize their resources efficiently. The policy incentivized SCD to spend down their balances so they would not be subject to the 25%. In addition, the policy allowed complete discretion on the part of SCD to utilize salary savings or "turn over" savings and therefore only a limited ability for the central accounts to participate in recouping some of these savings.

From FY 2014 to FY 2017, a new Unspent Balance policy was implemented that replaced the previous 75%/25% policy. The components of the new policy were as follows:

- All SCD will be required to pay up to a 1.5% Year-End tax that is based upon the original base budget of the unit.

GENERAL FUND BUDGET MANAGEMENT PROCEDURES

- The original base budget is the approved budget of the unit minus certain expenses or revenues that are from third party entities such as Indirect Cost Recovery or third-party customer deposits.
- All SCD balances, (after the 1.5% tax is applied) will be limited to 10% of their original base budget. Any amounts greater than 10% will be recaptured.
- All units will be subject up to a 1.5% tax, however the President and/or his designee has the ability to exempt a unit from the tax if retention of those funds within the unit will enhance the strategic direction of the University.
- The Unit must provide the taxed amount to the Office of University Budget by December 31 of the current year. All tax and recapture amounts will be posted to the current fiscal year. The president or his designee may extend the timeframe for the tax payments under certain extenuating circumstances.

Budget Administration

1. The accompanying budgets are based upon salaries and collective bargaining. Additional allocations will be made as necessary to reflect future union contracts or administration compensation policies.
2. The President is authorized to reallocate and expend tuition, fee and other revenues that may be received in excess of the amounts included in this budget or expenditure savings.
3. The President is authorized to reallocate and expend budget savings that may occur during the year in central accounts, in other accounts where new program start-up is not completed during the year, and in other appropriate areas.
4. OUB will develop quarterly summary of budget to actuals reports and distribute them accordingly to the schools/colleges/division leadership. OUB will also provide a quarterly report to the president and board of governors that summarizes financial performance in each school/college/division.
5. It is the current goal of the University to allocate at least \$15 million annually for repair and renovation of its facilities, including the reduction of deferred maintenance conditions. In the FY 2025 budget, the amount budgeted for such cost is \$8,178,007. If budget savings and excess revenues are identified during the year, the president is authorized to allocate additional funds toward achieving the goal. Any allocation in excess of \$10 million during the year will require action by the Board of Governors.

In terms of facilities repair and maintenance, the National Association of College and University Business Officers (NACUBO) reports in its publication Managing the Facilities Portfolio that the commonly accepted rule of thumb for funding for annual deferred maintenance should be 1.5 through 3.5 percent of the facilities' current replacement value (CRV). However, reinvestment rates of less than 2.5 percent may cause further deterioration of some facilities. A minimum reinvestment rate of 2.0 percent of the current replacement value for deferred maintenance has been supported by APPA, the Association of Higher Education Facilities Officers, for years. With the University's CRV estimated at between \$1.8 billion to \$2.0 billion, annual allocation equal to 2.0 percent thereof for deferred maintenance and other capital improvement projects would range between \$36.0 million and \$40.0 million. Therefore, the current goal of \$10 million is still short of what is needed.

Auxiliaries

MORT HARRIS RECREATION AND FITNESS CENTER

FY 2025 Proposed Budget

The Mort Harris Recreation and Fitness Center is a unit of the Department of Athletics and offers exercise and fitness programming in a facility that is available to students, faculty, staff and community members. The Mort Harris RFC also coordinates the department's intramural, club sport, personal training, group fitness, and outdoor adventure programs. Located in the heart of campus, the Mort Harris RFC is a 78,000 square foot building that has four levels offering basketball/volleyball/badminton/pickle ball courts, exercise equipment, a suspended running track, four group fitness studios, a "Women's Only" area, dedicated stretch areas, a personal training studio, and an indoor high ropes course and climbing wall.

Key Accomplishments in FY 2024

- Club Sports grew to 15 fully active clubs including cheer, dance, swimming, tennis, rowing, equestrian, women's and men's soccer, women's and men's volleyball, figure skating, esports, table tennis, women's basketball and water polo.
- Multiple upgrades to facility equipment including treadmills, adjustable benches, stationary bikes, smith machine for women's only area, plate loaded bent over row, and massage chairs.
- 2nd floor court lights upgraded to LED lights
- Total intramural sports participation was at 1,256.
- Averaged between 4,000 - 5,000 visits throughout the year to the facility.
- Matthaei pool is now open Monday-Friday for open swim. Lifeguards are fully staffed by MHRFC.

Challenges for FY 2025

- Student Service Fee has not increased despite higher costs for facilities maintenance, utilities, supplies and higher wages. Without additional funding, MHRFC will not be able to continue to provide all of the current activities and services.
- Lifeguard staffing adds increased staffing costs for open swim, club water polo, club swimming, varsity swim, and rentals.
- MHRFC is now open on weather related WSU remote days. Adds increased staffing costs.
- Difficulty supporting evening outdoor activities – including club and intramural events. Without outdoor lighting, soccer, flag football, softball, ultimate frisbee are challenges. This also hinders the top 20 men's and women's soccer teams.
- No means to support outdoor (sand) volleyball. This is and always has been one of the most popular intramural activities and is available on other university campuses.
- Lack of indoor space limits number of intramural games/teams allowed and club sport activity. We are at 15 clubs, 5 more clubs than the previous year. 4 out of 5 new clubs need court space to practice and compete. Reduces revenue generated in program income.
- Building structural issues i.e. cracks in concrete; flooding issues and water back up during heavy storms; 3rd floor concrete floor has sunk 1.5-2 inches.
- Difficulty recruiting student trainers and group fitness instructors due to costs of certifications and availability. Continue to have more technicians.

Auxiliaries

MORT HARRIS RECREATION AND FITNESS CENTER

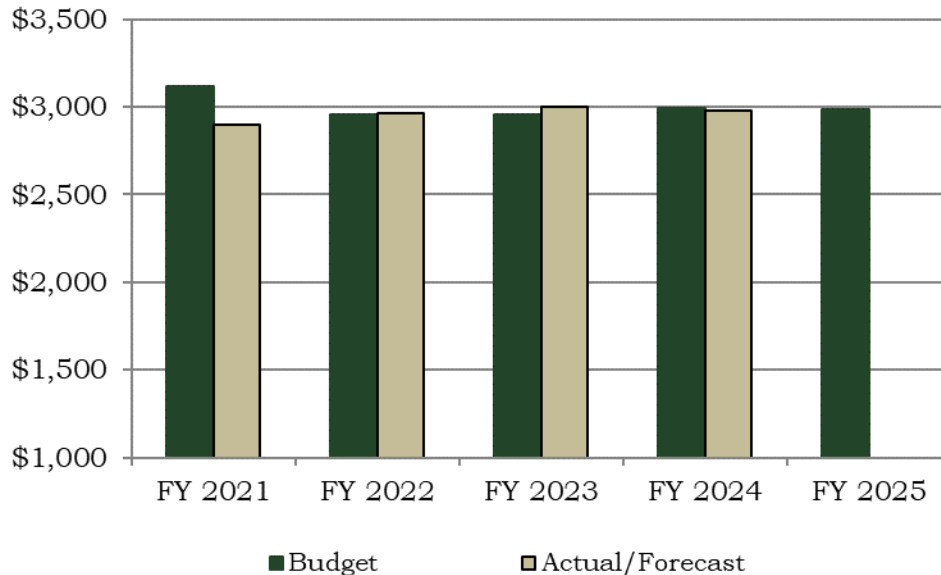
**FY 2025 Proposed Budget
(in Thousands of Dollars)**

	FY 2023 Approved Budget	FY 2023 Actual Activity	FY 2024 Approved Budget	FY 2024 Projected Actual	FY 2025 Proposed Budget	Proposed Budget to Projected Actual Amount	Percent
BEGINNING FUND BALANCE	\$878.6	\$1,066.0	\$707.6	\$686.4	\$393.6	(\$292.8)	-42.7%
REVENUE							
Student Fees	\$2,805.0	\$2,805.0	\$2,805.0	\$2,805.0	\$2,805.0	\$0.0	0.0%
Membership Fees	\$100.0	\$153.5	\$140.0	\$140.0	\$140.0	\$0.0	0.0%
Programs & Spec. Events, Concess.	\$55.0	\$41.2	\$45.0	\$35.0	\$40.0	\$5.0	14.3%
Other Income	\$0.0	\$0.0	\$0.0	\$1.0	\$0.0	(\$1.0)	-100.0%
TOTAL REVENUE	\$2,960.0	\$2,999.7	\$2,990.0	\$2,981.0	\$2,985.0	\$4.0	0.1%
EXPENDITURES							
Salaries and Wages	\$1,145.0	\$1,205.3	\$1,180.9	\$1,342.0	\$1,402.0	\$60.0	4.5%
Fringe Benefits	\$131.0	\$152.9	\$153.7	\$170.2	\$178.0	\$7.8	4.6%
Subtotal Compensation	<u>\$1,276.0</u>	<u>\$1,358.2</u>	<u>\$1,334.6</u>	<u>\$1,512.2</u>	<u>\$1,580.0</u>	<u>\$67.8</u>	<u>4.5%</u>
Contracts & Equipment Maintenance	\$71.9	\$48.2	\$70.0	\$50.8	\$53.0	\$2.2	4.3%
Facilities Maintenance	\$306.0	\$310.8	\$310.0	\$277.0	\$280.0	\$3.0	1.1%
Other Expenses	\$229.5	\$219.8	\$225.0	\$29.0	\$32.0	\$3.0	10.3%
Supplies and Equipment	\$71.4	\$92.1	\$85.0	\$85.5	\$95.0	\$9.5	11.1%
Utilities	\$183.6	\$202.2	\$220.0	\$186.3	\$205.0	\$18.7	10.0%
Scholarships and Fellowships	\$15.3	\$15.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Subtotal Operating Expenses	<u>\$877.7</u>	<u>\$888.1</u>	<u>\$910.0</u>	<u>\$628.6</u>	<u>\$665.0</u>	<u>\$36.4</u>	<u>5.8%</u>
TOTAL EXPENDITURES	\$2,153.7	\$2,246.3	\$2,244.6	\$2,140.8	\$2,245.0	\$104.2	4.9%
NET INCOME (LOSS)	\$806.3	\$753.4	\$745.4	\$840.2	\$740.0	(\$100.2)	-11.9%
TRANSFERS							
Debt Service	\$1,133.0	\$1,133.0	\$1,133.0	\$1,133.0	\$1,133.0	\$0.0	0.0%
TOTAL TRANSFERS	\$1,133.0	\$1,133.0	\$1,133.0	\$1,133.0	\$1,133.0	\$0.0	0.0%
TOTAL EXPENDITURES & TRANSFERS	\$3,286.7	\$3,379.3	\$3,377.6	\$3,273.8	\$3,378.0	\$104.2	3.2%
REVENUES OVER (UNDER) EXPENDITURES & TRANSFERS	(\$326.7)	(\$379.6)	(\$387.6)	(\$292.8)	(\$393.0)	(\$100.2)	34.2%
ENDING FUND BALANCE	\$551.9	\$686.4	\$320.0	\$393.6	\$0.6	(\$393.0)	-99.9%

MORT HARRIS RECREATION AND FITNESS CENTER

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**

Total Revenues
(in Thousands of Dollars)



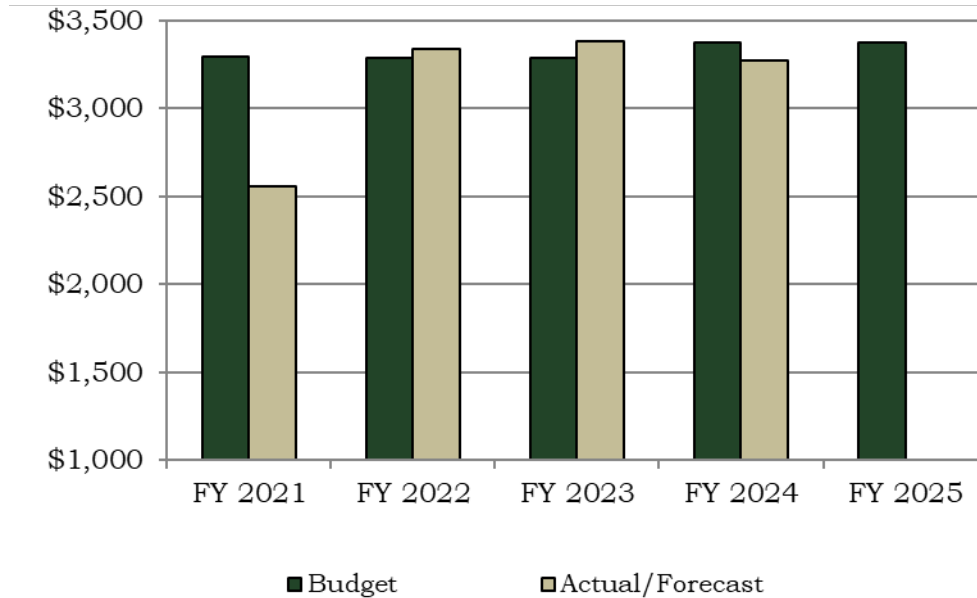
Mort Harris's income is primarily derived from the allocation of student services fee assessed to all students based on student credit hour enrollment. In addition, Mort Harris also actively seeks additional revenue for memberships from faculty, staff and community members, personal training and group fitness classes, along with outdoor adventure programming. MHRFC continues to rebuild revenue streams negatively impacted by COVID-19 and remote working.

In the first four years of operation, the Mort Harris Recreation and Fitness Center transitioned management from a third-party vendor to Wayne State University and initiated a facility maintenance fee of \$25 per semester to all Wayne State students. Starting with fall 2015, the \$25 fee was eliminated, and the Recreation and Fitness Center received an allocation of the Student Service Fee.

MORT HARRIS RECREATION AND FITNESS CENTER

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**

Total Expenditures
(in Thousands of Dollars)



Salaries have increased for full-time staff per contracts and university policy. Fringe benefit rates are also expected to increase proportionately with salaries. The Mort Harris Recreation and Fitness Center employs many student workers and increases in minimum wage impacts our expenses. In addition, wage increases for facilities custodial staff, engineering and other staff reflect higher costs passed along to this auxiliary.

Inflationary increases are still evident in FY 2024 with increases in utilities, FP&M, supplies and staff costs.

FY 2025 Proposed Budget

The Wayne State University Board of Governors, in partnership with the Detroit Pistons, approved a new \$28.8 million arena for Wayne State's men's and women's basketball teams as well as the Pistons' G League Team. The plan, originally approved in May 2019 and amended in January 2020, included construction of a 70,000 square-foot arena near the intersection of Warren and Trumbull avenues with seating capacity for approximately 3,000 fans, office space and locker room areas for both WSU's men's and women's basketball teams, a concessions area and other ancillary spaces.

The new arena will be used primarily by Wayne State Athletics and the Detroit Pistons' new G League team, the Motor City Cruise. The arena will also seek additional revenues via rental of the facility to groups and organizations. The arena opened on November 5, 2021 and has hosted a range of athletic competitions and campus events, including university commencement ceremonies. In FY 2024 WSU Athletics provided \$225,000 in in-kind support to the university hosting various university activities such as the WSU Detroit Job Fair, Employee Recognition Luncheon, multiple graduation ceremonies, etc. WSU Athletics anticipates continuing to provide these services in FY 2025.

The financial schedule of estimated revenues and expenses is based on anticipated activities but may be adjusted over time as some items, such as sponsorship revenue, arena rentals, etc. will take some time to establish and expenses will vary depending on the volume of facility use.

The General Fund support shown in the FY 2024 Estimated Actuals and FY 2025 Proposed Budget columns on the financial statement represents the amount of support needed based on actual needs but will not exceed \$750,000.

**Auxiliaries
ATHLETICS ARENA**

**FY 2025 Proposed Budget
(in Thousands of Dollars)**

	FY 2023 Approved Budget	FY 2023 Actual Activity	FY 2024 Approved Budget	FY 2024 Projected Actual	FY 2025 Proposed Budget	Proposed Budget to Projected Actual Amount	Percent
BEGINNING FUND BALANCE	\$0.0	\$0.0	\$0.0	(\$36.1)	\$0.0	\$36.1	-100.0%
REVENUE							
Rental Revenue	\$880.0	\$880.0	\$880.0	\$880.0	\$880.0	\$0.0	0.0%
Other Income	\$300.0	\$0.4	\$75.0	\$0.0	\$75.0	\$75.0	0.0%
TOTAL REVENUE	\$1,180.0	\$880.4	\$955.0	\$880.0	\$955.0	\$75.0	8.5%
EXPENDITURES							
Salaries and Wages	\$240.5	\$144.5	\$180.0	\$170.7	\$182.0	\$11.3	6.6%
Fringe Benefits	\$48.1	\$21.7	\$38.0	\$28.7	\$39.0	\$10.3	35.7%
Subtotal Compensation	\$288.6	\$166.2	\$218.0	\$199.5	\$221.0	\$21.5	10.8%
Facilities Maintenance	\$270.0	\$86.7	\$120.0	\$91.0	\$120.0	\$29.0	31.8%
Utilities	\$197.0	\$227.1	\$210.0	\$246.6	\$252.0	\$5.4	2.2%
Contracted Services	\$209.4	\$41.9	\$42.0	\$44.6	\$95.0	\$50.4	113.2%
Supplies and Equipment	\$55.1	\$26.7	\$33.0	\$35.6	\$40.0	\$4.4	12.4%
Other Expenses	\$90.5	\$39.4	\$144.0	\$41.4	\$47.5	\$6.1	14.8%
Scholarships and Fellowships	\$16.0	\$0.0	\$0.0	\$0.0	\$45.0	\$45.0	0.0%
Subtotal Operating Expenses	\$838.1	\$421.9	\$549.0	\$459.2	\$599.5	\$140.3	30.6%
TOTAL EXPENDITURES	\$1,126.7	\$588.1	\$767.0	\$658.7	\$820.5	\$161.8	24.6%
NET INCOME (LOSS)	\$53.3	\$292.3	\$188.0	\$221.3	\$134.5	(\$86.8)	-39.2%
TRANSFERS							
General Fund Support	(\$827.5)	(\$556.1)	(\$696.5)	(\$699.3)	(\$750.0)	(\$50.7)	7.2%
Debt Service	\$884.5	\$884.5	\$884.5	\$884.5	\$884.5	\$0.0	0.0%
TOTAL TRANSFERS	\$57.0	\$328.4	\$188.0	\$185.2	\$134.5	(\$50.7)	-27.4%
TOTAL EXPENDITURES & TRANSFERS	\$1,183.7	\$916.5	\$955.0	\$843.9	\$955.0	\$111.1	13.2%
REVENUES OVER (UNDER) EXPENDITURES & TRANSFERS	(\$3.7)	(\$36.1)	\$0.0	\$36.1	(\$0.0)	(\$36.1)	-100.1%
ENDING FUND BALANCE	(\$3.7)	(\$36.1)	\$0.0	\$0.0	(\$0.0)	(\$0.0)	0.0%

FY 2025 Proposed Budget

Founded in 1941, Wayne State University Press supports the core research, teaching, and service mission of the university by disseminating research, advancing education, and serving the state and local community. Through its publications, its physical and online presence, its active outreach, and a variety of partnerships, the University Press enhances the Wayne State University brand and extends its reach locally, nationally, and globally, with authors and readers throughout the world.

In FY 2024, WSU Press expects to publish 32 new books and 23 issues of 12 journals. All books and journals are published in both print and digital formats, and offered through standard retail channels including Amazon, Project Muse, JSTOR, and a growing number of Michigan independent retailers. Many retail relationships continue to increase in revenue, including with the campus bookstore and our neighbor, Source Booksellers.

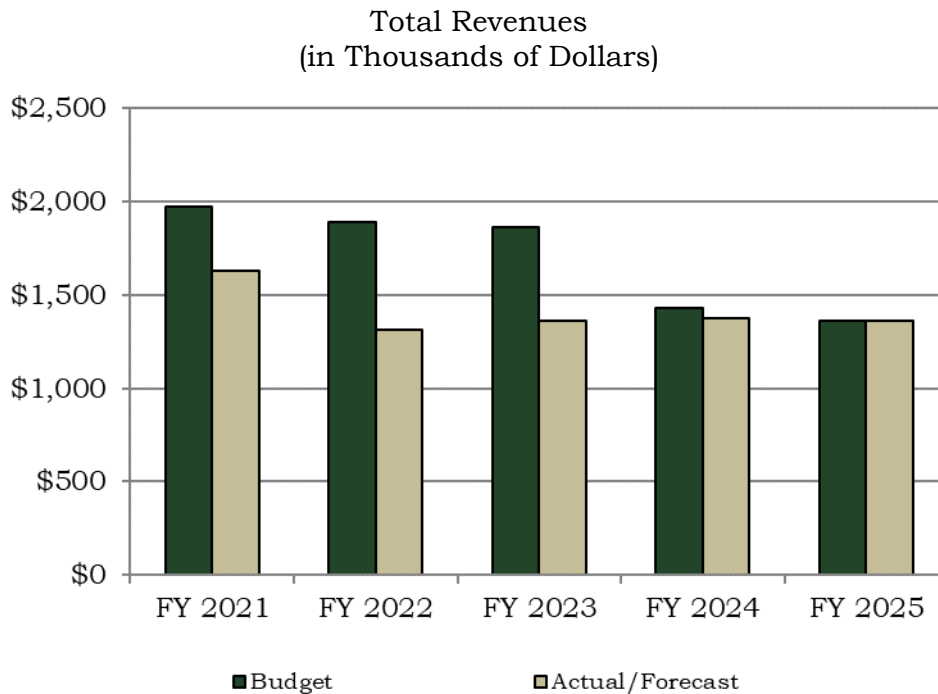
Current Areas of Strength

- African American Studies, with support from the Press's Arthur L. Johnson Fund for African American Studies. This is an area to which the Press has been giving additional attention in recent years, with a growing list of books for a broader audience.
- The Made in Michigan Writers Series, which seeks out new voices and provides a platform for works by contemporary Michigan poets and writers of fiction and literary nonfiction. The Press is known throughout the region as well as nationally for this series.
- Jewish studies: The Press has a strong reputation internationally in this field and has built a deep and highly respected list that includes scholarship in Jewish history and culture, Yiddish studies, Holocaust and postwar history, folklore, early modern history, and gender studies, among others.
- Regional history and general-interest titles, including a strong list of books about the city of Detroit, the State of Michigan, and the Great Lakes region. These are books that reach a broad audience and receive considerable media attention.
- Folklore and fairy-tale studies, including the well-regarded Series in Fairy-Tale Studies (edited by WSU professor emeritus Donald Haase), and journals *Marvels & Tales* (co-edited by WSU associate professor Anne Duggan), *Fairy Tale Review*, and *Narrative Culture*.
- Film and media studies, including three book series (*Contemporary Approaches to Film and Media*, *TV Milestones*, and *Queer Screens*) and three journals (*Discourse*, *Framework*, *Jewish Film & New Media*).
- The Press's regional books program is an important piece of WSU's community engagement commitment, providing an important service to the local community, including the city of Detroit, the state of Michigan, and the Great Lakes region.

FY 2025 Proposed Budget
(in Thousands of Dollars)

	FY 2023 Approved Budget	FY 2023 Actual Activity	FY 2024 Approved Budget	FY 2024 Projected Actual	FY 2025 Proposed Budget	Proposed Budget to Projected Actual Amount	Percent
BEGINNING FUND BALANCE	(\$1,192.7)	(\$1,306.5)	(\$1,370.2)	(\$1,573.5)	(\$1,573.5)	\$0.0	0.0%
REVENUE							
Sales - Books, Journals	\$1,475.0	\$981.5	\$1,028.6	\$981.5	\$981.5	\$0.0	0.0%
Other publishing income	\$380.0	\$338.3	\$365.0	\$350.0	\$340.0	(\$10.0)	-2.9%
Gifts and endowment income	\$5.0	\$41.9	\$35.8	\$41.9	\$41.9	\$0.0	0.0%
TOTAL REVENUE	\$1,860.0	\$1,361.7	\$1,429.4	\$1,373.4	\$1,363.4	(\$10.0)	-0.7%
EXPENDITURES							
Salaries and Wages	\$1,004.2	\$943.1	\$926.1	\$888.3	\$849.2	(\$39.1)	-4.4%
Fringe Benefits	\$295.2	\$276.8	\$273.3	\$263.9	\$260.2	(\$3.7)	-1.4%
Subtotal Compensation	\$1,299.4	\$1,219.9	\$1,199.4	\$1,152.2	\$1,109.4	(\$42.8)	-3.7%
Cost of Goods Sold (books) and Other Journals	\$285.0	\$192.3	\$167.0	\$110.0	\$115.0	\$5.0	4.5%
Marketing	\$225.0	\$121.8	\$145.0	\$228.1	\$235.0	\$6.9	3.0%
Press Administration	\$79.0	\$108.1	\$100.0	\$64.8	\$75.0	\$10.2	15.7%
Acquisitions	\$115.0	\$64.8	\$59.6	\$78.2	\$80.0	\$1.8	2.3%
Editorial, Design and Production	\$17.5	\$9.4	\$10.0	\$9.0	\$9.4	\$0.4	4.4%
Order Fulfillment	\$155.0	\$110.9	\$82.8	\$82.8	\$84.0	\$1.2	1.4%
Unallocated	\$94.0	\$39.3	\$65.0	\$10.0	\$10.0	\$0.0	0.0%
Subtotal Operating Expenditures	\$148.0	\$249.4	\$81.7	\$125.5	\$131.0	\$5.5	4.4%
TOTAL EXPENDITURES	\$1,118.5	\$896.0	\$711.1	\$708.4	\$739.4	\$31.0	4.4%
NET INCOME (LOSS)	(\$557.9)	(\$754.2)	(\$481.1)	(\$487.2)	(\$485.4)	\$1.8	-0.4%
TRANSFERS TO (FROM)							
General Fund Support	(\$487.2)	(\$487.2)	(\$487.2)	(\$487.2)	(\$487.2)	\$0.0	0.0%
TOTAL TRANSFERS	(\$487.2)	(\$487.2)	(\$487.2)	(\$487.2)	(\$487.2)	\$0.0	0.0%
TOTAL EXPENDITURES AND TRANSFERS	\$1,930.7	\$1,628.7	\$1,423.3	\$1,373.4	\$1,361.6	(\$11.8)	-0.9%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	(\$70.7)	(\$267.0)	\$6.1	\$0.0	\$1.8	\$1.8	0.0%
ENDING FUND BALANCE	(\$1,263.4)	(\$1,573.5)	(\$1,364.1)	(\$1,573.5)	(\$1,571.7)	\$1.8	-0.1%

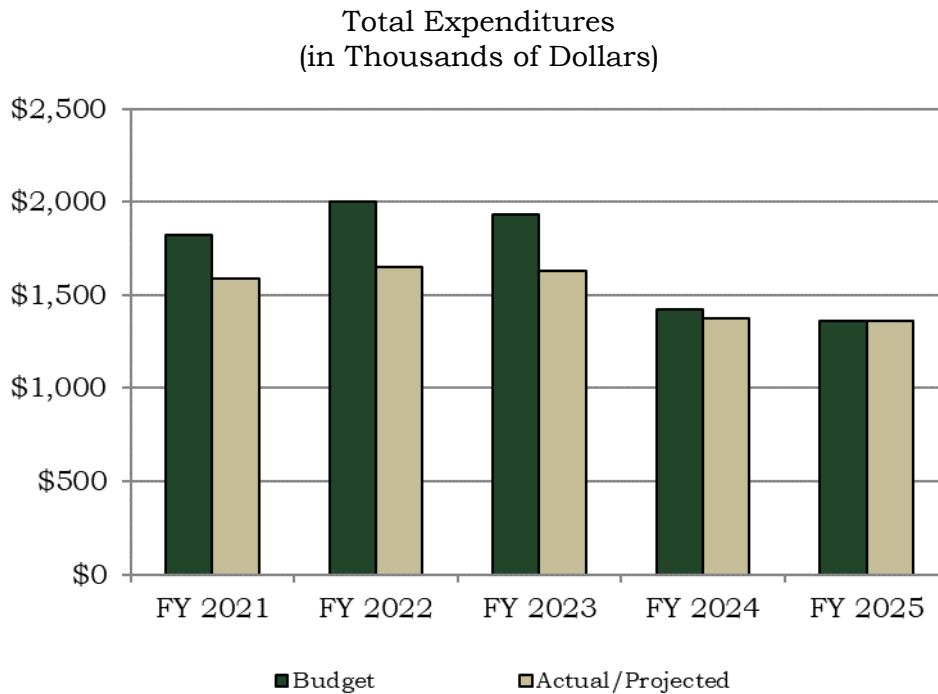
**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



As the University Press moves past the FY 2023 shortfall in revenue, the Press should see a more balanced budget in FY 2024 with a slight profit in FY 2025. Net sales in FY 2022 and FY 2023 were more consistent with levels prior to the FY 2021 jump. The FY 2025 sales projection has been revised to be more consistent with FY 2024 based on current YTD net sales and current industry data. In past year projections, actual revenue has fallen considerably short of projected amounts. In FY 2025, the Press has budgeted revenue at a real time level that is highly achievable.

At this time of the year, many titles on our FY 2025 list are still unconfirmed, so we are modestly projecting that net sales will be similar to our projected FY 2024 net sales.

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



Given the Press's shortfall for FY 2023 and revenue projections for FY 2024, the Press continues to look at what expenses can be reduced or eliminated completely. The Press has budgeted expenses for FY 2025 at \$1.3 million, nearly \$570,000 less than was budgeted in FY 2023 and over \$60,000 less than was budgeted in FY 2024. Much of this decrease comes from the decrease in overall revenue, however, overseeing all expenses will be a top priority to stay on track. The Press will look at all expenses on a revenue generating basis.

Supply chain issues has continued to cause price increases in printing and other services in FY 2024 and will likely continue into FY 2025.

Title subventions, and other gift funds, are administered regularly to offset operating expenditures. The director continues to evaluate relationships with external vendors in efforts to reduce costs.

FY 2025 Proposed Budget

Expenditures for the Bookstore include operating costs for routine upkeep and maintenance of the facility, as well as funding for faculty awards, and pass through textbook scholarships funded by Barnes & Noble.

Key Accomplishments FY 2024

- Revenues related to Merchandise and First Day Digital Products continue to be up.
- The transition to a new store manager and assistant manager was seamless in Fall of 2023, thanks to Barnes and Noble's quick action to promote staff and fill the positions.

Challenges in FY 2025

- FY 2025 projected expenses are higher than previous years as a result of pass-through expenses. Course Material Fees related to the First Day/Inclusive Access program are recorded as revenue and the same amount is directly expensed as payment for the program to Barnes & Noble.
- Other bookstore expenses, such as utilities, are slightly higher than previous years due to projected rate increases.

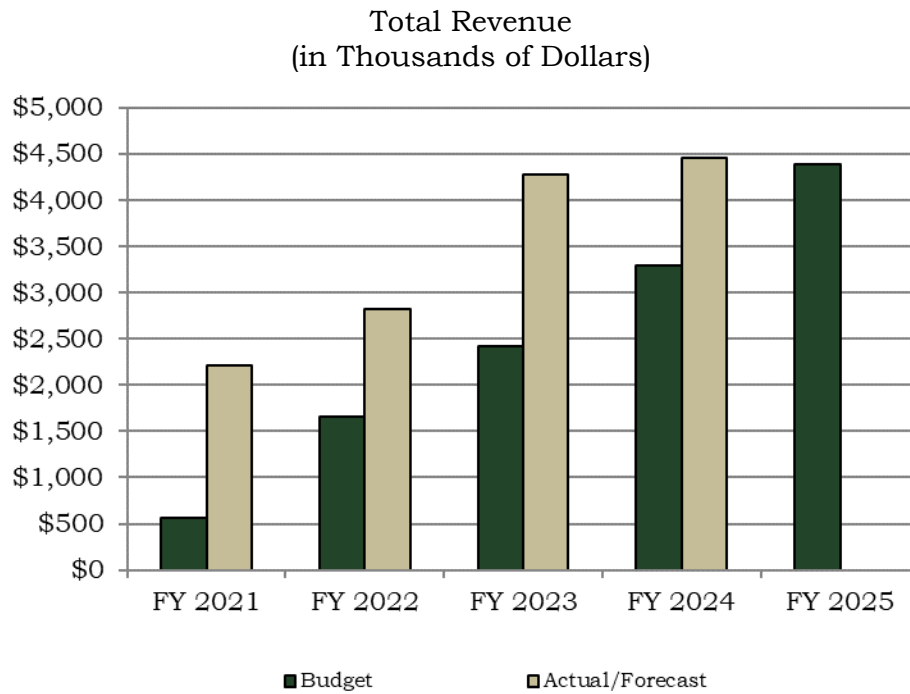
Strategies for FY 2025

- The Barnes and Noble agreement expires in 2025, so we have begun planning for either an RFP or updated negotiations with the current vendor.
- As the First Day program continues to expand, we have been having conversations about the First Day Complete program, and how it could better serve students with both digital course material and hard copy materials in a single low-cost delivery method. The challenge is balancing this against the risk of increased bad debt for students who do not pay for their books, as this fee is included on the student's tuition bill. We also need a better revenue model from Barnes and Noble to understand the overall University benefit.

**FY 2025 Proposed Budget
(in Thousands of Dollars)**

	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	Proposed Budget to	
	Approved Budget	Actual Activity	Approved Budget	Projected Actual	Proposed Budget	Projected Amount	Actual Percent
BEGINNING FUND BALANCE	\$441.5	\$495.9	\$855.2	\$765.0	\$698.3	(\$66.7)	-8.7%
REVENUE							
Commissions	\$469.0	\$808.4	\$667.6	\$771.8	\$741.8	(\$30.1)	-3.9%
Student Fees	\$1,901.0	\$3,448.7	\$2,578.5	\$3,600.0	\$3,600.0	\$0.0	0.0%
Other Income	\$36.6	\$6.6	\$36.6	\$66.6	\$36.6	(\$30.0)	-45.0%
Investment Income	\$14.0	\$12.3	\$9.5	\$11.5	\$11.5	\$0.0	0.0%
TOTAL REVENUE	\$2,420.6	\$4,276.0	\$3,292.2	\$4,449.9	\$4,389.9	(\$60.1)	-1.3%
EXPENDITURES							
Utilities	\$86.9	\$103.4	\$100.7	\$106.5	\$109.7	\$3.2	3.0%
Contracted Services	\$1,901.0	\$3,440.9	\$2,578.5	\$3,600.0	\$3,600.0	\$0.0	0.0%
Other Expenses	\$31.1	\$158.7	\$32.7	\$156.3	\$156.3	\$0.0	0.0%
Subtotal Operating Expenses	\$2,019.0	\$3,702.9	\$2,711.8	\$3,862.8	\$3,866.0	\$3.2	0.1%
TOTAL EXPENDITURES	\$2,019.0	\$3,702.9	\$2,711.8	\$3,862.8	\$3,866.0	\$3.2	0.1%
NET INCOME (LOSS)	\$401.6	\$573.1	\$580.3	\$587.1	\$523.8	(\$63.3)	-10.8%
TRANSFERS TO (FROM)							
Building Maintenance Reserve	\$0.0	\$0.0	\$0.0	\$250.0	\$250.0	\$0.0	0.0%
Textbook Scholarships	\$30.0	\$0.0	\$30.0	\$60.0	\$30.0	(\$30.0)	-50.0%
Faculty / Chair Awards	\$275.0	\$275.0	\$300.0	\$300.0	\$300.0	\$0.0	0.0%
Personnel Support	\$56.1	\$28.9	\$0.0	\$43.8	\$59.2	\$15.4	35.0%
TOTAL TRANSFERS	\$361.1	\$303.9	\$330.0	\$653.8	\$639.2	(\$14.6)	-2.2%
TOTAL EXPENDITURES AND TRANSFERS	\$2,380.1	\$4,006.9	\$3,041.8	\$4,516.7	\$4,505.2	(\$11.5)	-0.3%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$40.5	\$269.1	\$250.3	(\$66.7)	(\$115.3)	(\$48.6)	72.9%
ENDING FUND BALANCE	\$482.0	\$765.0	\$1,105.5	\$698.3	\$582.9	(\$115.3)	-16.5%

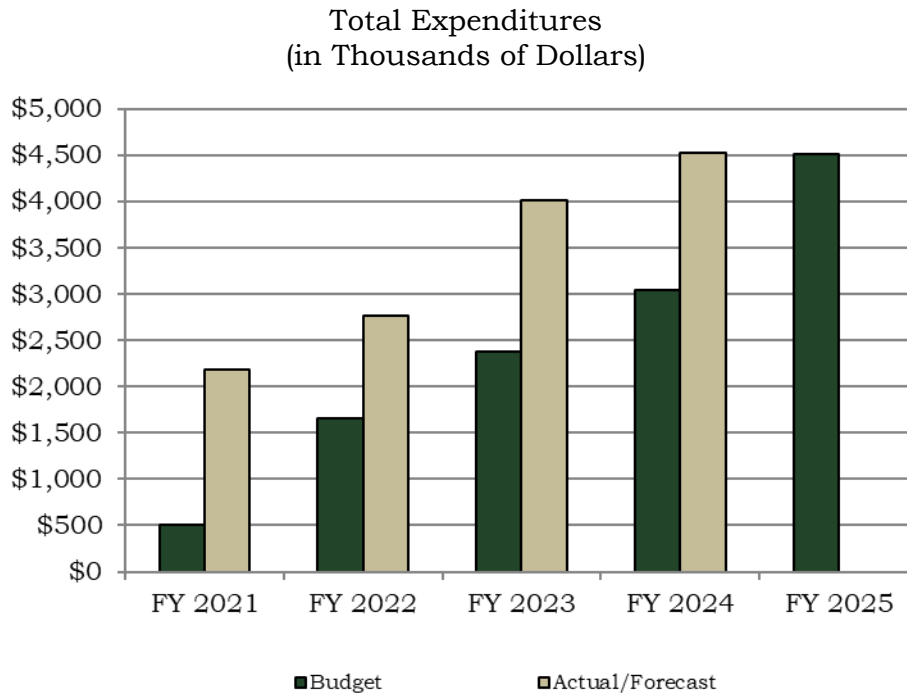
**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



Revenue based upon commission agreement with Barnes & Noble. Sales/commission have increased as a direct result of the increased traffic back on campus.

Starting in FY 2022, course material fees related to the First Day/Inclusive Access program are recorded as revenue and the same amount is directly expensed as payment for the program to Barnes & Noble.

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



Expenditures includes operating costs for routine upkeep and maintenance of the facility as well as funding for faculty awards, and passthrough textbook scholarships funded by Barnes & Noble.

FY 2023 projected expenses are higher than previous years as a result of pass-through expenses. Course Material Fees related to the First Day/Inclusive Access program are recorded as revenue and the same amount is directly expensed as payment for the program to Barnes & Noble. Compensation related to the administration of the bookstore has been moved to the bookstore index.

FY 2025 Proposed Budget

Conference Services provides meeting and event support to Wayne State University students, departments, and the public primarily in the summer. Conference services continues to use a singular contract format for utilizing housing, dining, parking, meeting venues, OneCard and invoicing so that the client is guaranteed a seamless event experience on campus. Additionally, Conference Services coordinates the university's Guest Housing program for campus visitors and a thriving intern housing program that can include parking, dining and recreation options for interns who are in the metropolitan Detroit area.

Key Accomplishments

- For 2024, the total number of interns residing in Anthony Wayne Drive Apartments is expected to increase by 13% over the 2023 number to 300 interns.
- Expanded the spring/summer intern and conference housing programs to include the fall and winter semesters to create an additional revenue opportunity from available non-student bed space in campus housing.
- Maintained a relationship with the team from the Detroit Metro Convention Visitors Bureau by participating in available webinars which keeps us up to date on potential conference events coming to Detroit in the future. The WSU membership in the DMCVB fosters a strong community building relationship with the city of Detroit.

Challenges in FY 2025

- Continue to work with our campus housing partner, Corvias and Housing and Residential Life, to offer campus housing to conference groups and interns while using the best financial model possible for preparing, maintaining, and staffing residential buildings during the spring/summer months.
- While the value of in-person conferences post COVID remains high, the number of conference groups in 2025 will likely be on par with the number of summer conference groups in 2024. The nightly rate for external groups to stay on campus was increased by 3% and this was the first increase since the pandemic.
- Internal conference groups needing overnight housing with their summer programs, will likely be similar to the 2024 numbers.

Strategies for FY 2025

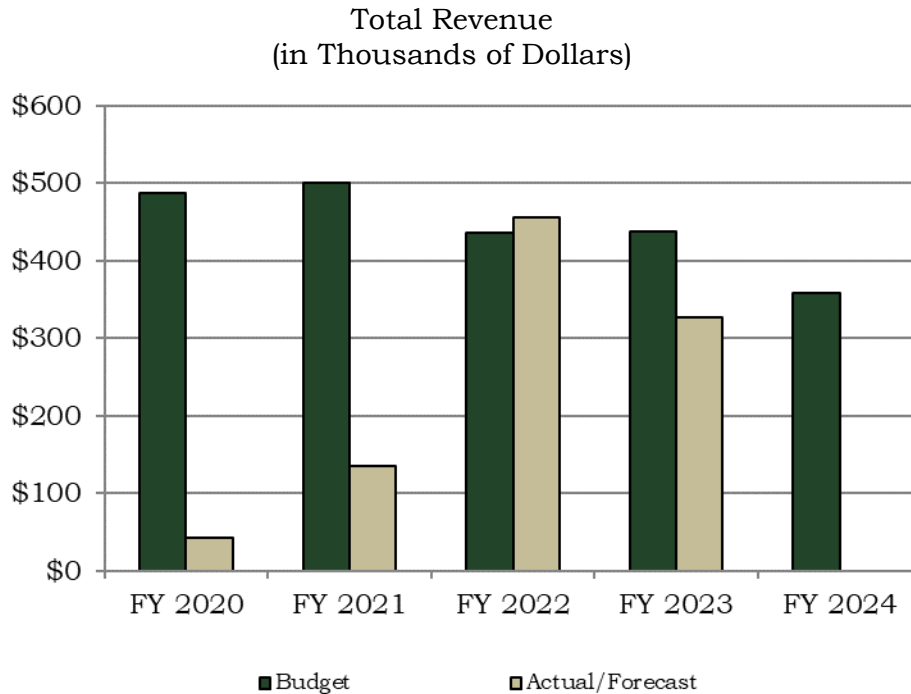
- Proposing a flat increase in the 2025 price structure to align with academic year strategies.
- Development of new short term guest housing terms to enhance support of professional, graduate schools, and visiting scholars.
- Renovating of guest unit spaces to modernize and update the units.
- Partner with Henry Ford Health to bring a 10-week summer program operated by American Association of Physicists in Medicine.

Auxiliaries
CONFERENCE SERVICES

FY 2025 Proposed Budget
(in Thousands of Dollars)

	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	Proposed Budget to	
	Approved	Actual	Approved	Projected	Proposed	Projected Actual	
	Budget	Activity	Budget	Actual	Budget	Amount	Percent
BEGINNING FUND BALANCE	(\$88.4)	(\$125.4)	(\$141.8)	(\$472.1)	(\$73.1)	\$399.0	-84.5%
REVENUE							
Conference Revenue	\$437.1	\$75.3	\$358.3	\$722.4	\$280.2	(\$442.2)	-61.2%
Other Income	\$0.0	\$0.0	\$0.0	\$30.4	\$32.0	\$1.5	5.0%
TOTAL REVENUE	\$437.1	\$75.3	\$358.3	\$752.8	\$312.2	(\$440.6)	-58.5%
EXPENDITURES							
Salaries and Wages	\$72.2	\$72.3	\$73.7	\$73.6	\$74.7	\$1.1	1.5%
Fringe Benefits	\$21.7	\$21.4	\$22.1	\$22.8	\$23.1	\$0.4	1.6%
Subtotal Compensation	\$93.9	\$93.6	\$95.8	\$96.3	\$97.8	\$1.5	1.5%
Other Expenses	\$5.7	\$6.4	\$23.8	\$1.4	\$23.5	\$22.1	1599.3%
Conference Expenses	\$340.5	\$324.9	\$254.9	\$254.9	\$218.8	(\$36.1)	-14.2%
Subtotal Operating Expenses	\$346.2	\$331.4	\$278.7	\$256.3	\$242.2	(\$14.1)	-5.5%
TOTAL EXPENDITURES	\$440.1	\$425.0	\$374.5	\$352.6	\$340.0	(\$12.6)	-3.6%
NET INCOME (LOSS)	(\$3.0)	(\$349.7)	(\$16.2)	\$400.2	(\$27.8)	(\$428.0)	-107.0%
TRANSFERS TO (FROM)							
Intra Fund Transfers	(\$26.1)	(\$3.0)	\$1.1	\$1.2	(\$0.6)	(\$1.8)	-153.8%
TOTAL TRANSFERS	(\$26.1)	(\$3.0)	\$1.1	\$1.2	(\$0.6)	(\$1.8)	-153.8%
TOTAL EXPENDITURES AND TRANSFERS	\$414.0	\$422.0	\$375.6	\$353.8	\$339.4	(\$14.4)	-4.1%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$23.1	(\$346.7)	(\$17.3)	\$399.0	(\$27.2)	(\$426.2)	-106.8%
ENDING FUND BALANCE	(\$65.3)	(\$472.1)	(\$159.1)	(\$73.1)	(\$100.3)	(\$27.2)	37.2%

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



Conference Services has been successful in marketing and selling WSU services to outside groups to create a vibrant summer experience on campus. Services receiving revenue benefits from the operation contribute to paying all overhead costs to run the program.

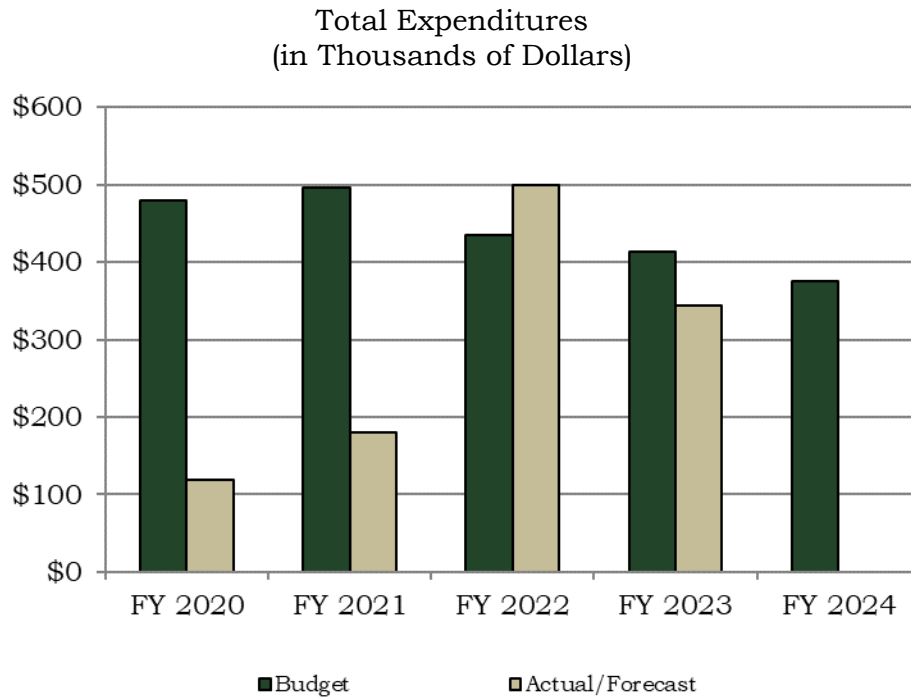
Greatest growth opportunity is the expansion of the summer intern housing program to a year-around opportunity dependent on space in housing facilities. There will also be growth in the short-term housing of professional and graduates.

The overall conference group rate will be consistent with 2024 pricing. Less internal WSU conference groups have led to less revenue.

Also, there will be increased marketing to the greater Detroit business community highlighting intern residential opportunities for the fall and winter semesters.

Two summer conference groups from FY 2023 Spring/Summer are in default. This results in a loss of revenue to the conference index and expenses were already transferred to other WSU servicing providers.

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



Conference Service expenses are mainly for 1.0 FTE and transfers of revenue to other departments. The department's expenses are usually covered by those WSU units receiving revenue benefits except in FY 2020 and FY 2021 due to COVID closure and event cancellations, creating the current negative fund balance.

Two summer conference groups from FY 2023 Spring/Summer are in default. Since revenue was already transferred to other WSU servicing providers the default resulted in an increase in expense for the conference index.

A large one-time purchase of conference cards creates an additional expense to the index. These cards however will be utilized over multiple years.

FY 2025 Proposed Budget

Housing and Residential Life at Wayne State provides a dynamic, student-centered residential learning environment that promotes student academic and interpersonal success. Supported by safe, comfortable and convenient residence hall, apartment and dining environments, residents grow in self-awareness and cross-cultural understanding as they practice social and group development as members of a diverse group of Wayne State learners. Our key values:

- Student learning and success
- Celebration of diversity and inclusion
- Professional, consistent resident services
- Efficient, committed and courteous staff
- Assessment and evaluation

Key Accomplishments in FY 2024

- Continued engagement and operations for six on-campus buildings for an increased population of campus residents. One building remained closed.
- Expanded the First Year Residential Experience (FYRE) community to all first year residential students with various campus partners. This community opened in Fall 2021 with 145 first-year residents and increased to 365 residents for Fall 2023. There were 138 need-based housing scholarships in partnership with Financial Aid to support their participation.
- Increased Overnight Orientation sessions to 5 to support WSU enrollment goals and increase net housing occupancy for Fall 2023.
- Awarded 2 residents with the Wayne State Corvias Endowed Scholar awards, each receiving \$12,500 for the 2023-24 academic year.
- Implemented the \$1,000 housing credit for returning residents to Ghafari Hall, Towers Residential Suites, and The Thompson.
- Presented Housing & Residential Life information to various campus partners to enhance our strong partnership in student success.

Challenges in FY 2025

- Manage the continued recruitment, retention and financial challenges to campus housing as a result of student financial limitations and literacy.
- Manage budget deficits created by low occupancy and work to increase interest in living on campus to pre-pandemic levels.
- Deliver an impactful resident experience while adjusting the delivery method of student programming, interactions and services to support evolving needs and desires of students and staff.

Strategies for FY 2025

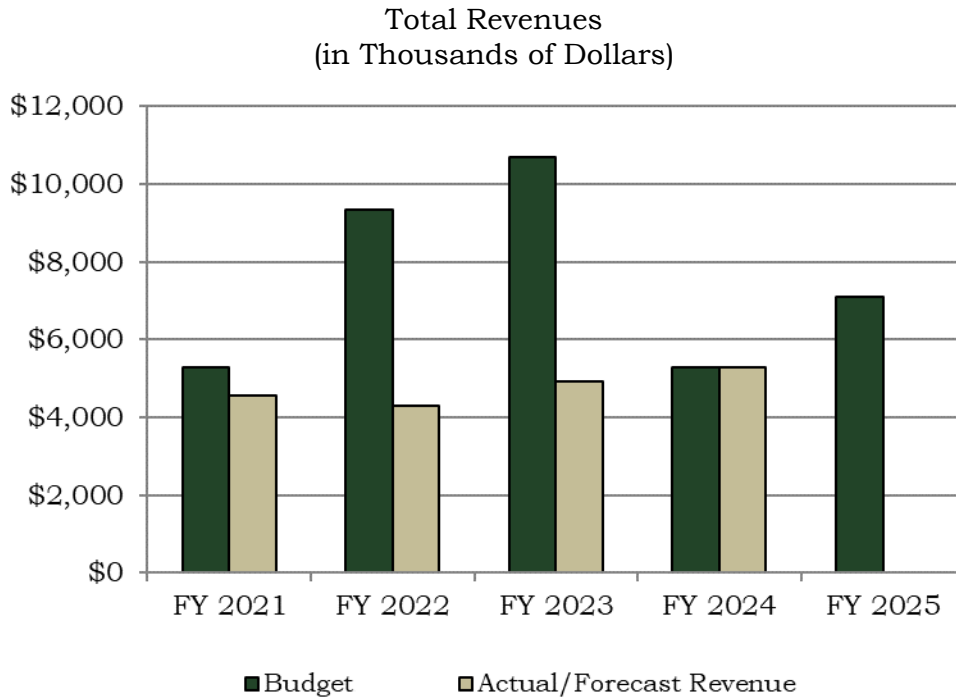
- Continue to evaluate and adjust dining offerings to meet demand and increase usability across dining locations. Addition of a new lower cost mandatory meal plan for campus residents.
- Seek a long-term solution to the financial damage done to the WSU-Corvias housing partnership by low enrollment, occupancy, and reduced revenue.
- Implementation of new technology to improve housing and meal plan management for greater efficiency, reduced student wait times, and increased security.

Auxiliaries HOUSING AND RESIDENTIAL LIFE

FY 2025 Proposed Budget (in Thousands of Dollars)

	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	Proposed Budget to	
	Approved Budget	Actual Activity	Approved Budget	Projected Actuals	Proposed Budget (Housing)	Proposed Budget (Dining)	Proposed Budget (Combined)	Projected Amount	Percent
BEGINNING FUND BALANCE	\$3,671.2	\$825.5	\$942.9	\$761.3	(\$0.0)	\$697.7	\$697.7	(\$63.6)	-8.4%
REVENUE									
Apartment Rental Income	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Residence Hall/Suite Income	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Meal Plan Income	\$7,159.4	\$4,799.1	\$5,204.4	\$5,204.4	\$0.0	\$7,014.0	\$7,014.0	\$1,809.7	34.8%
Retail Income	\$66.3	\$0.0	\$71.1	\$71.1	\$0.0	\$75.5	\$75.5	\$4.4	6.2%
Conference Service Income	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Corvias Retained Services Revenue	\$3,472.3	(\$3,148.5)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Other Income	\$6.0	\$3,260.3	\$6.0	\$6.0	\$6.0	\$0.0	\$6.0	\$0.0	0.0%
TOTAL REVENUE	\$10,704.0	\$4,910.9	\$5,281.5	\$5,281.4	\$6.0	\$7,089.6	\$7,095.6	\$1,814.1	34.3%
EXPENDITURES									
Salaries and Wages	\$2,902.9	\$2,546.0	\$2,950.8	\$2,917.2	\$2,923.4	\$292.8	\$3,216.2	\$299.0	10.3%
Fringe Benefits	\$535.2	\$453.8	\$543.9	\$546.8	\$582.2	\$90.8	\$673.0	\$126.2	23.1%
Subtotal Compensation	<u>\$3,438.1</u>	<u>\$2,999.7</u>	<u>\$3,494.7</u>	<u>\$3,463.9</u>	<u>\$3,505.7</u>	<u>\$383.5</u>	<u>\$3,889.2</u>	<u>\$425.3</u>	<u>12.3%</u>
Facilities Maintenance	\$27.1	\$35.0	\$21.2	\$29.0	\$25.0	\$0.0	\$25.0	(\$4.0)	-13.7%
Utilities	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Meal Plan Expense	\$5,692.7	\$4,092.0	\$4,179.2	\$4,179.2	\$0.0	\$5,830.4	\$5,830.4	\$1,651.2	39.5%
Other Expenses	\$1,379.2	\$1,399.0	\$1,367.0	\$1,431.0	\$658.6	\$466.4	\$1,125.0	(\$306.0)	-21.4%
HA Facilities	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Bad Debt	\$41.3	\$74.0	\$30.0	\$30.0	\$0.0	\$40.0	\$40.0	\$10.0	33.3%
Subtotal Operating Expenses	<u>\$7,140.3</u>	<u>\$5,600.0</u>	<u>\$5,597.4</u>	<u>\$5,669.2</u>	<u>\$683.6</u>	<u>\$6,336.8</u>	<u>\$7,020.4</u>	<u>\$1,351.2</u>	<u>23.8%</u>
TOTAL EXPENDITURES	\$10,578.4	\$8,599.7	\$9,092.1	\$9,133.1	\$4,189.3	\$6,720.3	\$10,909.6	\$1,776.5	19.5%
NET INCOME (LOSS)	\$125.7	(\$3,688.8)	(\$3,810.6)	(\$3,851.7)	(\$4,183.3)	\$369.2	(\$3,814.0)	\$37.6	-1.0%
TRANSFERS TO (FROM)									
General Fund Support	\$0.0	(\$3,613.7)	(\$3,987.2)	(\$3,941.8)	(\$4,204.7)	\$0.0	(\$4,204.7)	(\$262.9)	6.7%
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Intra Fund Transfers	\$45.6	(\$11.0)	(\$16.5)	\$19.7	\$21.4	\$23.6	\$45.1	\$25.4	129.0%
Transfer From Closed Capital Proj.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Transfer To Fund Capital Projects	\$320.2	\$0.0	\$320.2	\$134.0	\$0.0	\$320.2	\$320.2	\$186.2	139.0%
Transfer to Reserve	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
TOTAL TRANSFERS	\$365.8	(\$3,624.6)	(\$3,683.5)	(\$3,788.1)	(\$4,183.3)	\$343.8	(\$3,839.5)	(\$51.4)	1.4%
TOTAL EXPENDITURES AND TRANSFERS	\$10,944.1	\$4,975.1	\$5,408.6	\$5,345.0	\$6.0	\$7,064.2	\$7,070.2	\$1,725.1	32.3%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	(\$240.1)	(\$64.2)	(\$127.1)	(\$63.6)	(\$0.0)	\$25.4	\$25.4	\$89.0	-140.0%
ENDING FUND BALANCE	\$3,431.1	\$761.3	\$815.8	\$697.7	(\$0.0)	\$723.1	\$723.1	\$25.4	3.6%

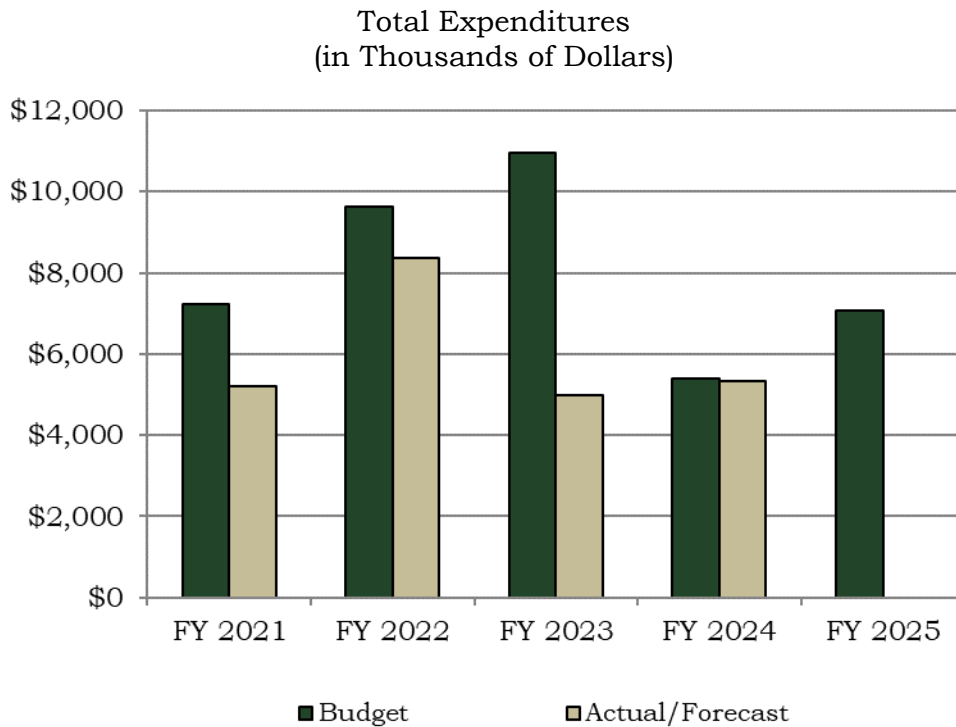
**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



Since FY 2018, the housing office receives a per-resident fee from the Corvias partnership to provide all building-level residence life functions as well as all central office functions including marketing, assignments, billing, collections and summer conference work. All housing revenue from rents and fees are transferred directly to the WSU-Corvias Housing Partnership to cover all operating and debt costs and to fund reserves. No retained services are being collected by the university.

Revenue for FY 2025 is anticipated to be higher than FY 2024 as a result in higher occupancy and meal plan sales mix. FY 2025 projects a recovery with a positive outlook for both more campus residents and more meal plans sold.

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



Since FY 2018, the housing office's expenses are related to providing all building-level residence life functions as well as all central office functions including marketing, assignments, billing, collections and summer conference work. Corvias as housing facilities' property manager manages all other expenses.

It is expected that FY 2025 salaries and fringe benefits costs will be increased due to the opening of all housing buildings and all positions filled. It is also expected that meal plan expenses in FY 2025 will increase to closer to pre-pandemic levels as a direct result of increased housing occupancy/required meal plan purchases. Larger refreshes of dining facilities will also increase expenses.

Auxiliaries

McGREGOR MEMORIAL CONFERENCE CENTER

FY 2025 Proposed Budget

The McGregor Memorial Conference Center provides conference and meeting facilities for use by the campus and local community. Financial support for McGregor operations is generated from WSU catering fees and event rental revenues in addition to general fund support for utilities, housekeeping and maintenance. Services provided include meeting room arrangements, audiovisual rentals and event support. As of October 2019, McGregor Memorial Conference Center is operated by Student Center and Campus Reservations.

Key Accomplishments for FY 2024

- Planning and executing of more than 450 events, including conferences, university seminars, and weddings.
- Hosting several photo shoots for weddings, external users, and university departments.
- The installation of a new conference table in Room D, known as the Board of Governors Room.
- Continued positive working relationship with 313 Dining Co, sharing the facility.

Challenges in FY 2025

- Re-stabilizing room rental revenues as campus events return on site, noticing traffic on campus and in-person events are still not at the same volume as pre-pandemic.
- Heating and cooling system for the complex is not working consistently despite multiple repair projects. We are hesitant to schedule important events during the shoulder seasons.

Strategies for FY 2025

- Only essential repairs will be made to the facility with little short-term preventative maintenance.
- Continue to promote and explore new opportunities for room reservations.

Auxiliaries

McGREGOR MEMORIAL CONFERENCE CENTER

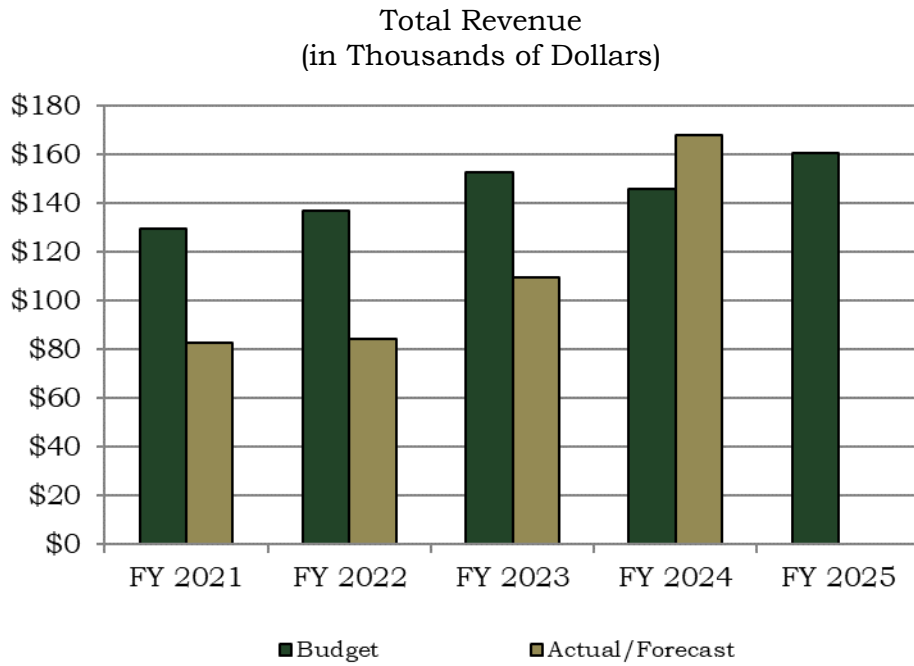
**FY 2025 Proposed Budget
(in Thousands of Dollars)**

	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	Proposed Budget to	
	Approved Budget	Actual Activity	Approved Budget	Projected Actual	Proposed Budget	Projected Actual Amount	Percent
BEGINNING FUND BALANCE	\$235.3	\$263.3	\$234.1	\$232.9	\$275.9	\$43.0	18.5%
REVENUE							
Commissions	\$72.4	\$74.9	\$73.9	\$77.9	\$80.6	\$2.7	3.5%
Auxiliary Sales and Services	\$10.0	\$22.7	\$10.0	\$15.0	\$15.0	\$0.0	0.0%
Rental Revenue	\$70.0	\$11.6	\$62.0	\$75.0	\$65.0	(\$10.0)	-13.3%
Other Income	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
TOTAL REVENUE	\$152.4	\$109.2	\$145.9	\$167.9	\$160.6	(\$7.3)	-4.3%
EXPENDITURES							
Salaries and Wages	\$75.2	\$54.4	\$63.4	\$59.4	\$65.0	\$5.6	9.4%
Fringe Benefits	\$17.0	\$15.5	\$16.2	\$16.9	\$17.5	\$0.6	3.8%
Subtotal Compensation	\$92.2	\$69.9	\$79.6	\$76.3	\$82.5	\$6.2	8.2%
Contracted Services	\$17.0	\$25.0	\$5.0	\$0.0	\$5.0	\$5.0	0.0%
Other Expenses	\$19.3	\$24.8	\$31.3	\$8.6	\$31.3	\$22.7	264.4%
Purchases for Resale	\$10.0	\$19.6	\$10.0	\$15.0	\$15.0	\$0.0	0.0%
Supplies and Equipment	\$2.6	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Subtotal Operating Expenses	\$48.9	\$69.7	\$46.3	\$23.6	\$51.3	\$27.7	117.5%
TOTAL EXPENDITURES	\$141.1	\$139.6	\$126.0	\$99.9	\$133.8	\$33.9	34.0%
NET INCOME (LOSS)	\$11.3	(\$30.3)	\$20.0	\$68.0	\$26.8	(\$41.2)	-60.6%
TRANSFERS TO (FROM)							
Personnel Support	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Transfer to Reserve	\$10.0	\$0.0	\$0.0	\$25.0	\$0.0	(\$25.0)	-100.0%
Transfer to Fund Capital Projects	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
TOTAL TRANSFERS	\$10.0	\$0.0	\$0.0	\$25.0	\$0.0	(\$25.0)	-100.0%
TOTAL EXPENDITURES AND TRANSFERS	\$151.1	\$139.6	\$126.0	\$124.9	\$133.8	\$8.9	7.2%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$1.3	(\$30.3)	\$20.0	\$43.0	\$26.8	(\$16.2)	-37.7%
ENDING FUND BALANCE	\$236.7	\$232.9	\$254.1	\$275.9	\$302.7	\$26.8	9.7%

Auxiliaries

McGREGOR MEMORIAL CONFERENCE CENTER

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**

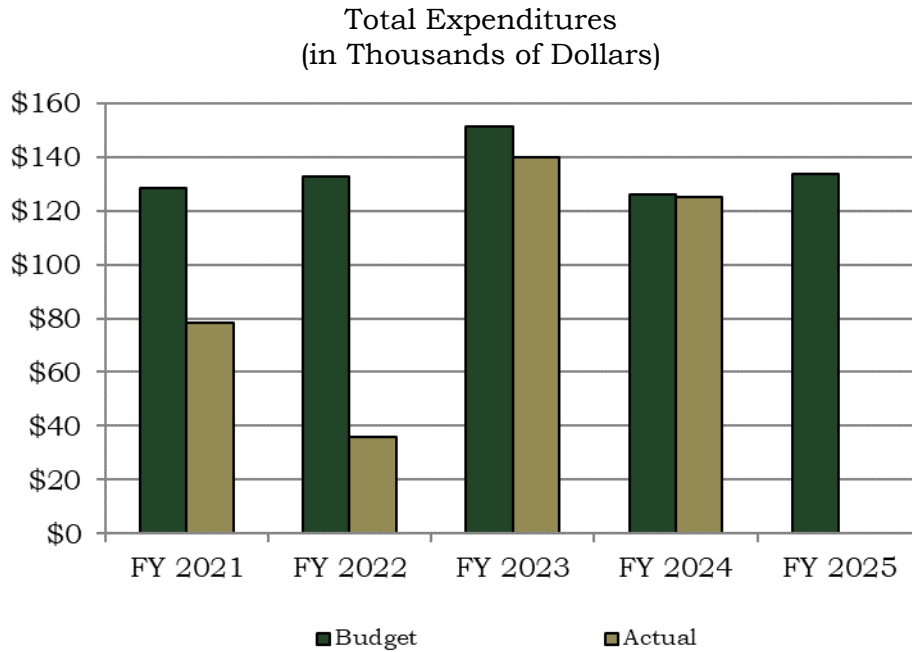


With the HVAC system recently updated, reservation volume has increased since FY 2023 and is stabilizing. University departments remain our primary user of the facility.

Auxiliaries

McGREGOR MEMORIAL CONFERENCE CENTER

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



We anticipate some facility-related expenses including for furniture and audio/visual equipment, which are part of normal wear-and-tear with event reservations throughout the year. We will continue to monitor these expenses closely and only spend in necessary areas including limited short-term preventative maintenance.

FY 2025 Proposed Budget

The South End (TSE) is a campus newspaper serving as the official student newspaper of Wayne State University. The South End receives an annual General Fund allocation subsidy to support its operations. For the past several years this allocation has been \$59,900. The South End is considered an auxiliary operation due to its past of operating from significant revenue, but unfortunately The South End has experienced the steep decline in advertising sales that the newspaper industry has also experienced.

The South End prints two to three editions a year and the remaining news is presented on its website and through social media.

Key Challenges for FY 2025

The General Fund allocation will continue to support the salaries for editorial staff and writers. Student salaries are needed to support students who would otherwise not be able to be involved due to financial needs. Additional funds are needed to support salaries to increase student writer interest. There is no curricular requirement for journalism students to write for The South End.

FY 2025 Proposed Budget
(in Thousands of Dollars)

	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	Proposed Budget to	
	Approved Budget	Actual Activity	Approved Budget	Projected Actual	Proposed Budget	Projected Amount	Actual Percent
BEGINNING FUND BALANCE	\$163.2	\$165.0	\$185.5	\$183.8	\$193.2	\$9.4	5.1%
REVENUE							
Advertising							
External	\$1.6	\$3.5	\$3.3	\$3.3	\$3.3	(\$0.0)	-0.2%
Internal	\$3.6	\$16.4	\$3.6	\$5.1	\$5.1	\$0.0	1.0%
TOTAL REVENUE	\$5.2	\$19.8	\$6.9	\$8.4	\$8.4	\$0.0	0.5%
EXPENDITURES							
Salaries and Wages	\$45.0	\$51.3	\$40.5	\$50.0	\$50.0	\$0.0	0.0%
Fringe Benefits	\$0.9	\$0.8	\$0.6	\$1.0	\$1.0	\$0.0	0.0%
Subtotal Compensation	\$45.9	\$52.1	\$41.1	\$51.0	\$51.0	\$0.0	0.0%
Printing and Duplicating	\$3.1	\$1.3	\$2.6	\$2.6	\$2.6	\$0.0	0.0%
Telephone	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Other Expenses	\$5.3	\$7.5	\$5.3	\$5.3	\$5.3	\$0.0	0.0%
Subtotal Operating Expenses	\$8.4	\$8.8	\$7.9	\$7.9	\$7.9	\$0.0	0.0%
TOTAL EXPENDITURES	\$54.3	\$61.0	\$49.0	\$58.9	\$58.9	\$0.0	0.0%
NET INCOME (LOSS)	(\$49.1)	(\$41.1)	(\$42.1)	(\$50.5)	(\$50.5)	\$0.0	-0.1%
TRANSFERS TO (FROM)							
General Fund Support	(\$59.9)	(\$59.9)	(\$59.9)	(\$59.9)	(\$59.9)	\$0.0	0.0%
TOTAL TRANSFERS	(\$59.9)	(\$59.9)	(\$59.9)	(\$59.9)	(\$59.9)	\$0.0	0.0%
TOTAL EXPENDITURES AND TRANSFERS	(\$5.6)	\$1.0	(\$10.9)	(\$1.0)	(\$1.0)	\$0.0	0.0%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$10.8	\$18.8	\$17.8	\$9.4	\$9.4	\$0.0	0.5%
ENDING FUND BALANCE	\$174.0	\$183.8	\$203.2	\$193.2	\$202.6	\$9.4	4.9%

Auxiliaries
AVP, STUDENT AUXILIARY SERVICES

FY 2025 Proposed Budget

The Office of the Associate Vice President for Student Auxiliary Services coordinates planning, activities and operations of several student services on campus including housing and residential life, WSU Dining and Catering Services, and WSU conference services. Staff in the AVP SAS central office provide division-wide financial administration, marketing and communications, and auxiliary facility oversight. Third-party contracts for food service and the WSU-Corvias Housing Partnership are supervised from the AVP office.

This fund supports salaries, supplies and other operating expenses not otherwise directly expensed to other divisional operating accounts. Revenue will be increased with the renegotiation of the Aramark quarterly distributions.

Auxiliaries
AVP, STUDENT AUXILIARY SERVICES

FY 2025 Proposed Budget
(in Thousands of Dollars)

	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	Proposed Budget to	
	Approved Budget	Actual Activity	Approved Budget	Projected Actual	Proposed Budget	Projected Actual Amount	Percent
BEGINNING FUND BALANCE	\$33.8	\$58.4	\$57.8	\$119.1	\$129.4	\$10.3	8.6%
REVENUE							
Other Income	\$62.7	\$97.4	\$68.7	\$48.5	\$79.4	\$31.0	63.8%
TOTAL REVENUE	\$62.7	\$97.4	\$68.7	\$48.5	\$79.4	\$31.0	63.8%
EXPENDITURES							
Salaries and Wages	\$25.7	\$16.3	\$13.6	\$15.8	\$20.7	\$4.9	31.1%
Fringe Benefits	\$4.1	\$4.8	\$4.1	\$4.9	\$6.4	\$1.5	30.8%
Subtotal Compensation	\$29.8	\$21.1	\$17.7	\$20.7	\$27.2	\$6.4	31.0%
Other Expenses	\$32.3	\$15.6	\$27.9	\$17.4	\$51.4	\$34.0	194.6%
Subtotal Operating Expenses	\$32.3	\$15.6	\$27.9	\$17.4	\$51.4	\$34.0	194.6%
TOTAL EXPENDITURES	\$62.1	\$36.7	\$45.6	\$38.2	\$78.6	\$40.4	105.7%
NET INCOME (LOSS)	\$0.6	\$60.7	\$23.1	\$10.3	\$0.9	(\$9.4)	-91.6%
TOTAL EXPENDITURES AND TRANSFERS	\$62.1	\$36.7	\$45.6	\$38.2	\$78.6	\$40.4	105.7%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$0.6	\$60.7	\$23.1	\$10.3	\$0.9	(\$9.4)	-91.6%
ENDING FUND BALANCE	\$34.5	\$119.1	\$80.9	\$129.4	\$130.3	\$0.9	0.7%

FY 2025 Proposed Budget

The Student Center is the central gathering place for the Wayne State community and includes a food court, event spaces, gaming areas and plenty of lounge space. Several campus offices also provide direct services to students on the upper floors of the building. The Student Center and Campus reservations office also manages Community Arts, St. Andrews, Keast Commons, Flag Pole area, food trucks, McGregor Memorial Conference Center, STEM Innovation Learning Center, and event reservations in other General Purpose Classrooms spaces (as of Fall 2023).

All areas managed by Student Center and Campus Reservations are included in this budget except McGregor Memorial Conference Center which is submitted separately.

Key Accomplishments in FY 2024

- Successfully recruited, hired, and onboarded more than 60 student employees and 4 professional staff team members.
- Planned and executed new and annual campus events, working with a diverse group of student organizations, university departments, and outside clients.
- Established a new reservation process for non-academic reservations in general purpose classroom spaces for pre-college programs during Spring/Summer term, working closely with the Registrar and C&IT.
- Continued to assist with the transition of Event Management Software (EMS) to campuswide use as enterprise software managed by C&IT.
- Completed several improvement projects including replacing the flooring in St. Andrew's Hall and the Student Center Ballroom.
- Welcomed several new building tenant Community Financial Credit Union.
- Offered several Dean of Students Office-wide student staff training and recognition events including a program on career readiness in Winter 2024.

Challenges in FY 2024

- In light of employee departures and new hires across campus, the team needed to increase efforts for education in planning events, recognizing the loss of institutional knowledge and experience.
- Several spaces were offline for all or the majority of FY 2024 due to facility and maintenance repairs, including Community Arts Auditorium and St. Andrew's Hall. This negatively impacted event revenue.
- Student Center and Campus Reservations continues to increase its services and support for Wayne State students without an increase in allocation from the student service fee.
- Operating expenses such as facility repairs continue to increase significantly while overall revenue does not.

Strategies for FY 2025

- Work with departments across campus such as FP&M and Academic Affairs to implement changes to current budget structure in light of growing expenses and decreased revenue.
- Work with departmental leadership to keep team members engaged and supported with morale high.

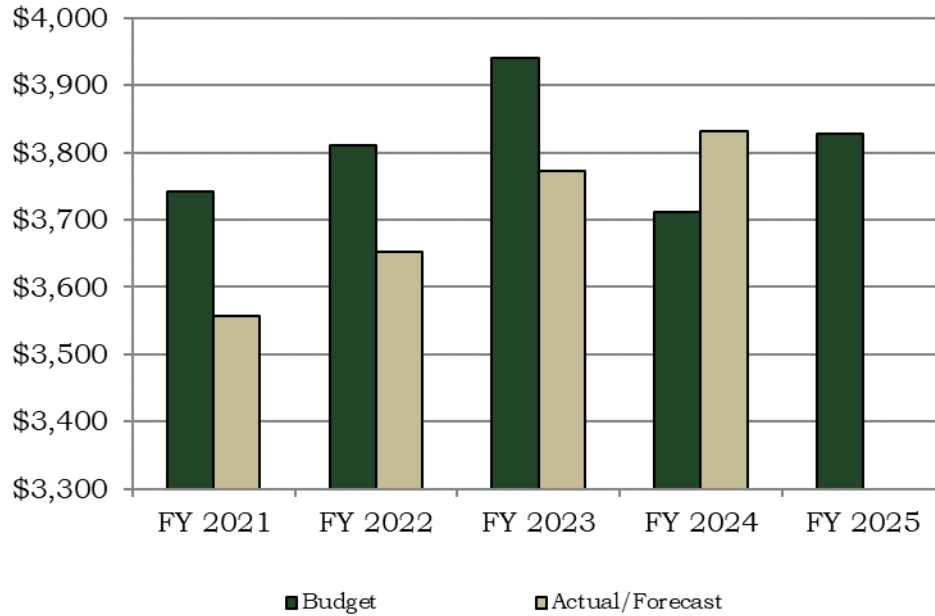
Auxiliaries
STUDENT CENTER

FY 2025 Proposed Budget
(in Thousands of Dollars)

	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	Proposed Budget to	
	Approved	Actual	Approved	Projected	Proposed	Projected Actual	
	Budget	Activity	Budget	Actual	Budget	Amount	Percent
BEGINNING FUND BALANCE	\$654.5	\$732.2	\$334.6	\$515.8	\$262.7	(\$253.2)	-49.1%
REVENUE							
Student Service Fee Support	\$3,251.5	\$3,251.5	\$3,251.5	\$3,251.5	\$3,251.5	\$0.0	0.0%
Auxiliary Sales and Services	\$165.0	\$84.3	\$78.0	\$115.0	\$89.0	(\$26.0)	-22.6%
Rental Revenues	\$259.2	\$239.3	\$268.6	\$273.6	\$282.8	\$9.2	3.4%
Internal Credits	\$259.1	\$195.0	\$110.0	\$189.5	\$202.2	\$12.7	6.7%
Other Income	\$6.0	\$2.9	\$2.6	\$2.6	\$2.6	\$0.0	0.0%
TOTAL REVENUE	\$3,940.8	\$3,772.9	\$3,710.7	\$3,832.2	\$3,828.1	(\$4.1)	-0.1%
EXPENDITURES							
Salaries and Wages	\$1,256.8	\$1,045.9	\$1,018.2	\$1,050.3	\$1,083.7	\$33.4	3.2%
Fringe Benefits	\$200.3	\$172.8	\$184.8	\$192.0	\$204.6	\$12.5	6.5%
Subtotal Compensation	\$1,457.0	\$1,218.7	\$1,203.0	\$1,242.4	\$1,288.3	\$45.9	3.7%
Facilities Maintenance	\$716.8	\$587.9	\$667.6	\$667.6	\$648.0	(\$19.6)	-2.9%
Overhead Administrative Costs	\$83.7	\$81.9	\$84.0	\$83.8	\$0.0	(\$83.8)	-100.0%
Supplies and Equipment	\$77.5	\$84.3	\$76.0	\$78.0	\$64.5	(\$13.5)	-17.3%
Utilities	\$520.6	\$615.5	\$662.2	\$662.2	\$692.4	\$30.3	4.6%
Other Expenses	\$323.1	\$339.4	\$292.6	\$291.7	\$254.0	(\$37.7)	-12.9%
Subtotal Operating Expenses	\$1,721.7	\$1,709.0	\$1,782.4	\$1,783.2	\$1,659.0	(\$124.3)	-7.0%
TOTAL EXPENDITURES	\$3,178.8	\$2,927.7	\$2,985.4	\$3,025.6	\$2,947.2	(\$78.4)	-2.6%
NET INCOME (LOSS)	\$762.1	\$845.2	\$725.3	\$806.6	\$880.8	\$74.3	9.2%
TRANSFERS TO (FROM)							
Debt Service	\$1,080.9	\$1,080.9	\$1,080.9	\$1,080.9	\$1,080.9	\$0.0	0.0%
Intra Fund Transfers	(\$20.6)	(\$19.3)	(\$21.2)	(\$21.2)	(\$21.8)	(\$0.6)	3.0%
Transfer To Fund Capital Projects	\$110.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Transfer From General Fund	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
TOTAL TRANSFERS	\$1,170.3	\$1,061.6	\$1,059.7	\$1,059.7	\$1,059.1	(\$0.6)	-0.1%
TOTAL EXPENDITURES AND TRANSFERS	\$4,349.1	\$3,989.3	\$4,045.1	\$4,085.3	\$4,006.3	(\$79.0)	-1.9%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	(\$408.3)	(\$216.3)	(\$334.4)	(\$253.2)	(\$178.3)	\$74.9	-29.6%
ENDING FUND BALANCE	\$246.2	\$515.8	\$0.2	\$262.7	\$84.4	(\$178.3)	-67.9%

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**

Total Revenue
(in Thousands of Dollars)



Revenue calculated with adjusted estimate of rentals and events based on FY 2024 trends and volume. Student organizations receive first priority to schedule reservations and pay little to no costs for use of event space. Therefore, as the number of student organization events has continued to increase, total annual revenue has decreased.

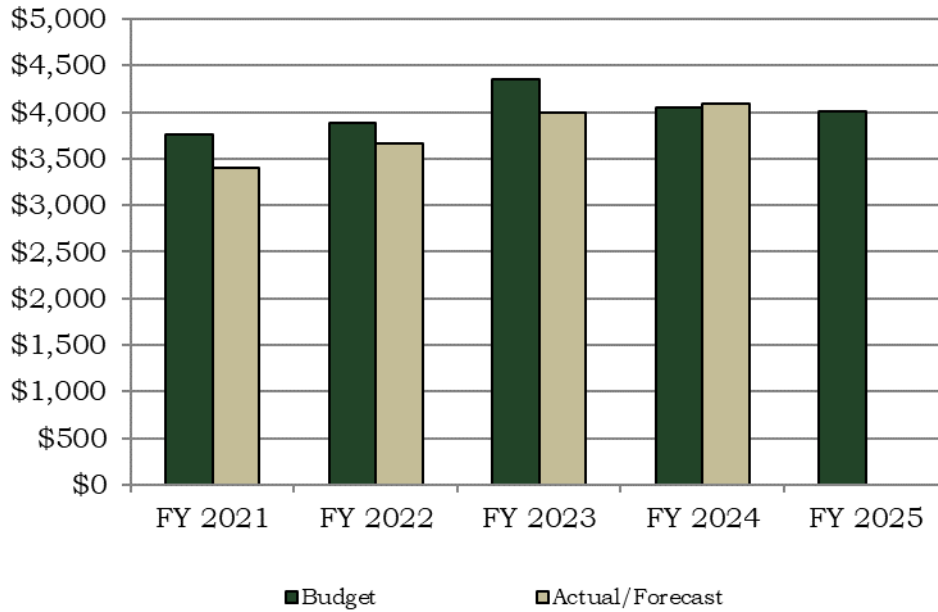
While revenue is starting to increase since Covid-19, opportunities for further growth are limited by the volume of student organization events and declining programmatic budgets for university departments.

Student Center and Campus Reservations continues to be asked to provide discounts to various university and external users on an ongoing basis. As more data is collected on this trend, the team found we offered approximately \$73,000 in discounts beyond the usual tiered rate structure. This is significant considering the total event revenue for FY 2023 was \$254,000.

Assumes no change in student service fee allocation.

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**

Total Expenditures
(in Thousands of Dollars)



Expenses continue to increase as Student Center and Campus Reservations continues to be asked to take on new responsibilities and fund facility needs such as urgent repairs beyond FP&M's resources or deferred maintenance.

Professional staff and student staff salaries have increased significantly since pre-pandemic. We look forward to future conversations with university leadership on new strategies for this budget to avoid budget planning with an anticipated deficit in the future.

FY 2025 Proposed Budget

Detroit's Public Radio Station, WDET-FM 101 continues to pursue steady improvement and growth. Despite the national downward trend in radio listening mostly due to the expansion of alternative audio choices such as satellite radio, smart speakers, abundant digital streaming and a plethora of podcasts. Drive time listening has been reduced because more people are working from home and never getting in a car to commute to workplaces. WDET implemented a number of programming changes in February 2024 which show promise for increased listenership and ultimately increased membership donations.

Key Factors Influencing the Future

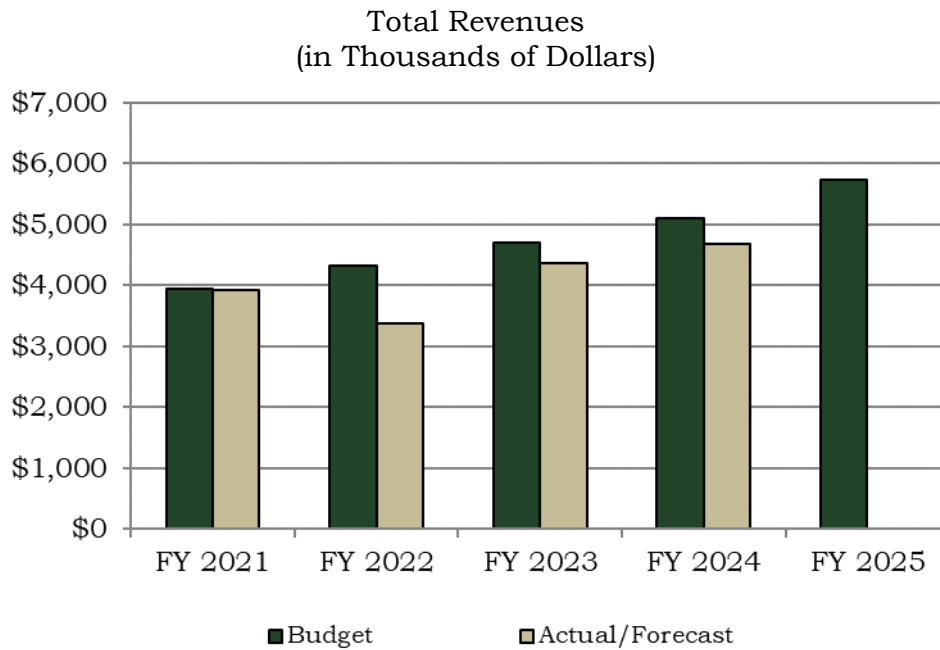
- WDET's current facility and aging equipment present unreasonable burdens on staff and the ability to broadcast a quality signal.
- Fundraising strategies are immature and not yet bearing adequate returns.
- Direct community services such as the Detroit Radio Information Service for the blind and the WDET internship program require significant investment of cash and human resources to counter years of neglect.
- Staff turnover is high as incumbent staff are lured away for higher salaries. Filling vacancies is lengthy and inflicts stress on staff.
- This fundamental asset of having a good product is the most encouraging factor influencing the future. With increased awareness from increased marketing, WDET should be able to grow.

**FY 2025 Proposed Budget
(in Thousands of Dollars)**

	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	Proposed Budget to	
	Approved	Projected	Approved	Projected	Proposed	Projected Actual	
	Budget	Actual	Budget	Actual	Budget	Amount	Percent
BEGINNING FUND BALANCE	\$1,009.3	\$774.9	\$480.1	\$552.3	\$358.7	(\$193.6)	-35.0%
REVENUE							
Gifts	\$2,700.0	\$2,297.1	\$2,976.5	\$2,801.5	\$3,297.2	\$495.7	17.7%
Corporate Underwriting and External Revenue	\$1,993.1	\$2,057.5	\$2,123.2	\$1,873.2	\$2,447.9	\$574.7	30.7%
TOTAL REVENUE	\$4,693.1	\$4,354.6	\$5,099.7	\$4,674.7	\$5,745.0	\$1,070.4	22.9%
EXPENDITURES							
Salaries and Wages	\$2,697.8	\$2,543.7	\$3,023.6	\$2,705.3	\$3,406.5	\$701.2	25.9%
Fringe Benefits	\$741.5	\$692.4	\$789.7	\$792.2	\$981.0	\$188.8	23.8%
Subtotal Compensation	\$3,439.4	\$3,236.1	\$3,813.3	\$3,497.5	\$4,387.5	\$890.0	25.4%
Membership Dues	\$77.9	\$62.0	\$73.1	\$60.1	\$59.9	(\$0.2)	-0.3%
Contracted Services	\$933.3	\$999.4	\$942.1	\$1,119.3	\$1,100.2	(\$19.1)	-1.7%
Publicity and Advertising	\$38.5	\$46.3	\$47.0	\$38.1	\$37.7	(\$0.4)	-1.2%
Other Supplies and Materials	\$33.0	\$161.6	\$55.2	\$40.0	\$35.0	(\$4.9)	-12.3%
Other Expenses	\$373.6	\$274.3	\$371.6	\$315.7	\$327.2	\$11.5	3.7%
Subtotal Operating Expenses	\$1,456.3	\$1,543.6	\$1,488.9	\$1,573.2	\$1,560.0	(\$13.2)	-0.8%
TOTAL EXPENDITURES	\$4,895.6	\$4,779.7	\$5,302.2	\$5,070.7	\$5,947.5	\$876.8	17.3%
NET INCOME (LOSS)	(\$202.5)	(\$425.1)	(\$202.5)	(\$396.1)	(\$202.5)	\$193.6	-48.9%
TRANSFERS TO (FROM)							
General Fund Support	(\$202.5)	(\$202.5)	(\$202.5)	(\$202.5)	(\$202.5)	\$0.0	0.0%
TOTAL TRANSFERS	(\$202.5)	(\$202.5)	(\$202.5)	(\$202.5)	(\$202.5)	\$0.0	0.0%
TOTAL EXPENDITURES AND TRANSFERS	\$4,693.1	\$4,577.2	\$5,099.7	\$4,868.2	\$5,745.0	\$876.8	18.0%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$0.0	(\$222.6)	\$0.0	(\$193.6)	(\$0.0)	\$193.6	-100.0%
ENDING FUND BALANCE	\$1,009.3	\$552.3	\$480.1	\$358.7	\$358.7	(\$0.0)	0.0%

WDET does not have a legal status or existence separate from Wayne State University. The assets, liabilities, net assets and revenues and expenses of WDET are included in the combined financial statements of Wayne State University. The Corporation for Public Broadcasting (CPB) requires an annual audit of the station's financial results by an independent accounting firm. The last audit was performed for FY 2023 in 2024, with a clean opinion rendered.

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**

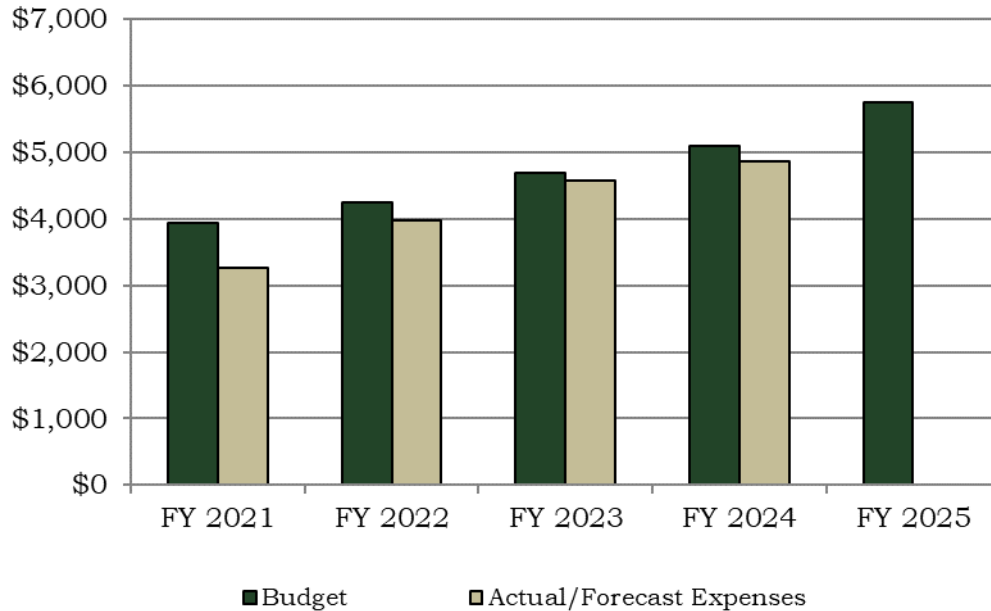


WDET is submitting a balanced budget.

Staff engaged in all revenue lines must work mightily to meet goal. New revenue sources from fee-for-service podcast and audio book recording work have shown encouraging results but is inconsistent. Major donor giving with larger gifts and planned giving is gaining traction.

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**

Total Expenditures
(in Thousands of Dollars)



WDET is submitting an operating budget which is slightly increased from previous years. WDET has begun rebuilding and enhancing the local programming based on listener input. However, there are still cost savings precautions set in place to monitor and eliminate unnecessary spending.

FY 2025 Proposed Budget

The Contract Services program manages the Student Print Services (Xerox) program, Pouring Rights partnership (PEPSI), and Campus Vending (Pepsi - Cold Beverage and Continental - Snack/All Other products). This unit develops and establishes contracts with external vendors to maximize revenue and provide the Campus Community with quality goods and services. Revenues are associated with commissions on gross sales and/or guaranteed minimums.

Key Accomplishments in FY 2024

- Following an RFP process, the University chose to stay with current vendor Pepsi for our Pouring Rights partnership for a five-year agreement.
- New vendors were chosen for cold beverage vending (Pepsi) and snack/all other product vending (Continental), and the machines were deployed across campus in Fall 2023.
- Our first unmanned micro-market, Market 24/7, was opened at the Medical Campus to improve service to students and staff who lacked quality food options in that area of campus.
- Continental and partner company Farmer's Fridge deployed 7 new fresh food vending machines on-campus.
- Continental and partner company Ronnie's Halal Meats deployed a halal snack vending machine in our Student Center to meet the needs of Muslim and other students.

Challenges in FY 2025

- The partner that emerged as the company that would offer the best service to our students offered a lower commission rate on sales for snacks/all other products than we previously had. However, our beverage commission rate is higher, which should help to make up some of the difference.
- We will be keeping a close eye on the Market 24/7 to monitor for theft, due to the fact that it is unmanned. Video monitoring and the fact that it is located at the medical campus with professional students should help to limit theft.
- The student print program is a cost per copy program. As usage declines, both costs and revenues decline. Usage continues to be low as students print less and less, accelerated by the move to digital classroom materials during the pandemic.

Strategies for FY 2025

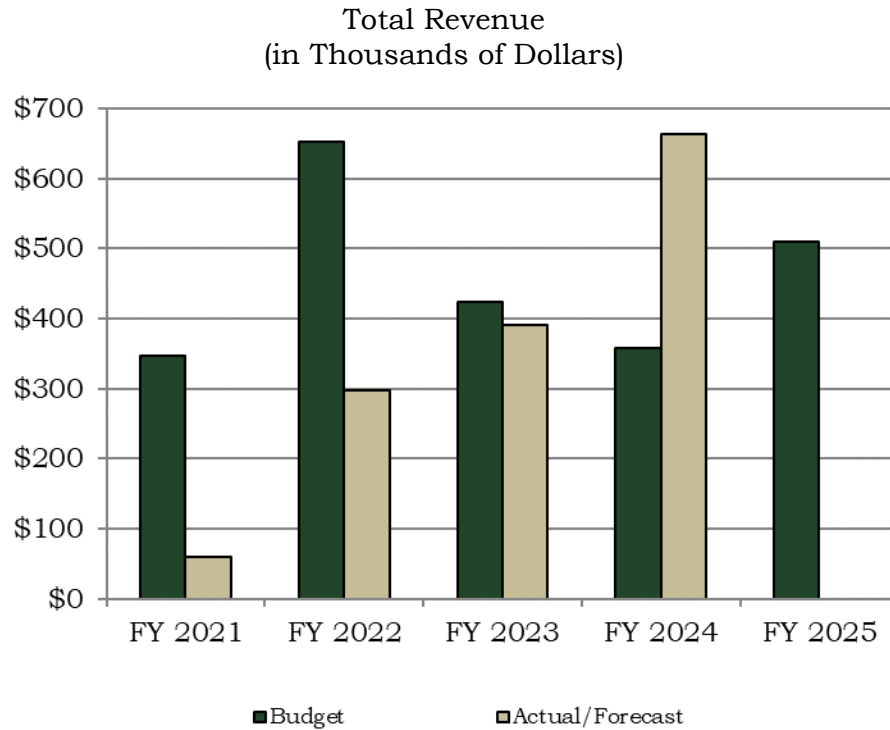
- We will continue to work with our vending partner Continental, and its partners, to look for other new and innovative vending solutions for campus.
- Our staff will continue to work on promoting our new vending options across campus to increase sales/commissions in our contract services accounts.
- Selection and overall service to campus has improved, but our team continues to be vigilant about checking on machines to ensure they are filled, as our new vendors are working to learn our campus and its needs. Vendors have been made aware of our standards and expectations.
- We will continue to work with Corvias Campus Living, ARAMARK and the WSU Real Estate Office to ensure adherence to the Pouring Rights Agreement by any new retailers who will occupy the leased spaces on-campus to ensure we meet our annual volume threshold.
- We will work with Xerox to potentially negotiate a five-year extension to the 10 year agreement that ends in the fall.

Auxiliaries
CONTRACT SERVICES

FY 2025 Proposed Budget
(in Thousands of Dollars)

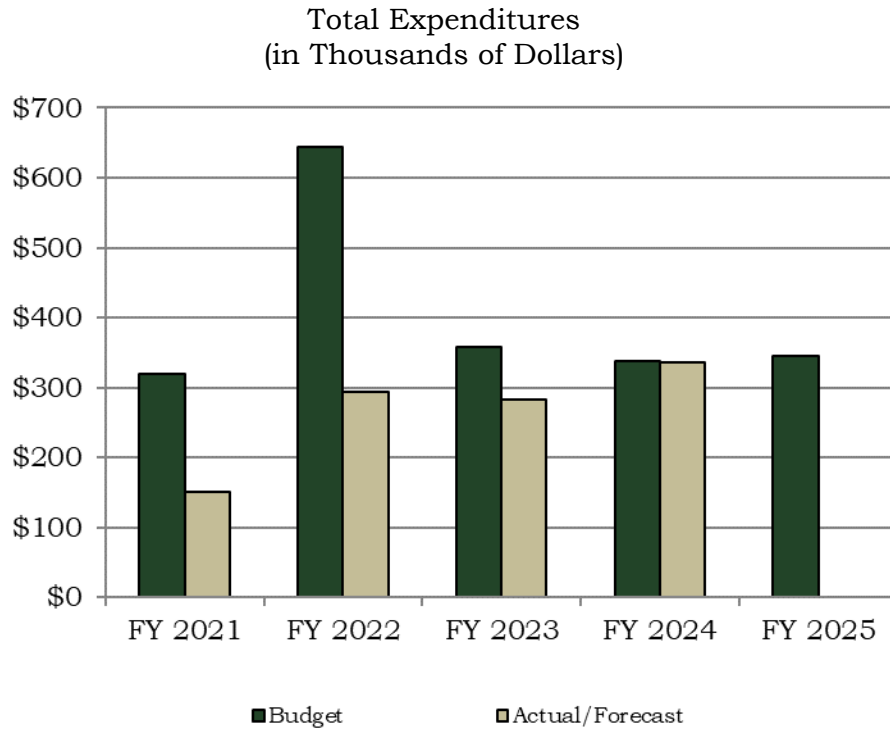
	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	Proposed Budget to	
	Approved	Actual	Approved	Projected	Proposed	Projected Actual	
	Budget	Activity	Budget	Actual	Budget	Amount	Percent
BEGINNING FUND BALANCE	\$214.0	\$257.7	\$266.6	\$364.5	\$692.3	\$327.8	89.9%
REVENUE							
Gross Sales	\$60.0	\$35.0	\$35.9	\$38.6	\$40.5	\$1.9	5.0%
Commissions	\$177.5	\$152.0	\$135.0	\$200.5	\$143.8	(\$56.7)	-28.3%
Other Income	\$187.0	\$203.0	\$187.0	\$425.0	\$325.0	(\$100.0)	-23.5%
TOTAL REVENUE	\$424.5	\$390.0	\$357.9	\$664.0	\$509.3	(\$154.8)	-23.3%
EXPENDITURES							
Salaries and Wages	\$185.9	\$190.0	\$188.6	\$186.6	\$192.1	\$5.5	2.9%
Fringe Benefits	\$54.6	\$56.3	\$56.0	\$57.7	\$59.5	\$1.7	3.0%
Subtotal Compensation	\$240.5	\$246.3	\$244.7	\$244.3	\$251.5	\$7.2	3.0%
Contracted Services	\$51.0	\$25.2	\$28.1	\$27.8	\$29.1	\$1.4	5.0%
Supplies and Equipment	\$6.0	\$1.5	\$5.0	\$4.0	\$4.0	\$0.0	0.0%
Subtotal Operating Expenses	\$57.0	\$26.6	\$33.1	\$31.8	\$33.1	\$1.4	4.4%
TOTAL EXPENDITURES	\$297.5	\$273.0	\$277.8	\$276.1	\$284.7	\$8.6	3.1%
NET INCOME (LOSS)	\$127.0	\$117.1	\$80.1	\$388.0	\$224.6	(\$163.4)	-42.1%
TRANSFERS TO (FROM)							
Intra Fund Transfers	\$61.4	\$10.2	\$60.2	\$60.2	\$60.2	\$0.0	0.0%
TOTAL TRANSFERS	\$61.4	\$10.2	\$60.2	\$60.2	\$60.2	\$0.0	0.0%
TOTAL EXPENDITURES AND TRANSFERS	\$358.9	\$283.2	\$338.0	\$336.3	\$344.9	\$8.6	2.6%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$65.7	\$106.8	\$19.9	\$327.8	\$164.3	(\$163.4)	-49.9%
ENDING FUND BALANCE	\$279.6	\$364.5	\$286.5	\$692.3	\$856.6	\$164.3	23.7%

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



Revenues includes vending sales, student copying/printing sales and Pepsi (Pouring Rights) contract revenue.

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



Expenditures include salaries, Student Printing (Xerox) cost and funding for special projects.

Auxiliaries

PARKING AND TRANSPORTATION SERVICES

FY 2025 Proposed Budget

Parking and Transportation Services operates all university parking facilities and oversees the leased vehicle pool for use by university units. Parking and Transportation Services is a self-supporting auxiliary unit that covers its operating costs from revenues generated. It includes three services units:

- Parking Facilities – currently consists of eight (8) parking structures and thirty (30) surface lots. The total parking system is approximately 12,600 spaces.
- Violations Bureau – the collection agency for parking violations.
- Transportation Services – manages all vehicles leased to university departments and oversees the shuttle services provided to the campus community.

Key Accomplishments in FY 2024

- Scheduled repairs and maintenance per the Capital Improvement Plan (CIP) completed at PS#5.
- Power upgrades with new transformers and electrical panels installed as phase 2 of the FY 2023 new EV chargers installation.
- Established a Park and Ride program for downtown events with QLine using Lot #12 located at Woodward and Harper. Park and ride program orchestrated for the NFL Draft.
- Continued marketing efforts towards the Wayne/Rides DART program and annual MoGo passes for all enrolled students, faculty and staff.
- Elevator condition assessments done for Parking Structure 1, cars 1 and 5 and Parking Structure 2, cars 1 & 2.

Challenges in FY 2025

- Maintaining parking revenues with less personnel parking on campus due to Flexible Working Arrangements (FWA) for employees as well as online and offsite classes for students.
- Ongoing elevator upkeep and maintenance/replacement.
- Continued deferred maintenance work in the parking structures based on the Capital Improvement Plan by Walker Parking Consultants.
- Installation of new parking and revenue control equipment.

Strategies for FY 2025

- Continue to reduce/eliminate expenses where possible.
- Remain focused towards implementing Master Plan recommendations.
- Continued exploration of opportunities to increase use of underutilized parking facilities and maximize capacities at higher demand facilities.
- Ongoing work with City of Detroit, DART, QLine, MOGO bikes, SEMCOG, Zipcar, Michivan, Lyft, Uber, e-scooter companies, and others to expand and provide alternative transportation and micro-transit options.

Auxiliaries

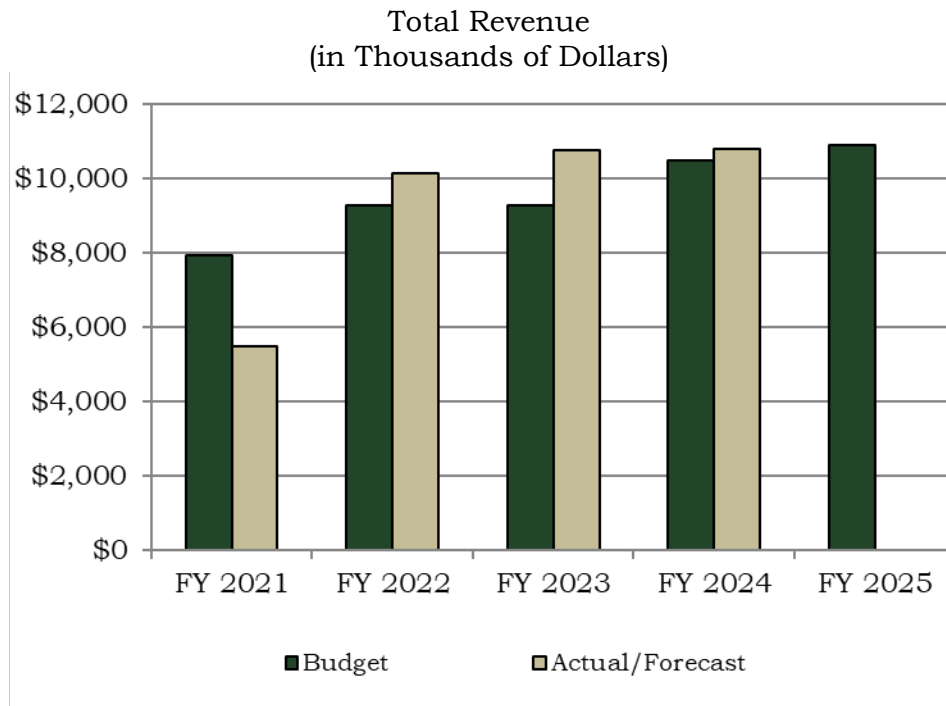
PARKING AND TRANSPORTATION SERVICES

FY 2025 Proposed Budget
(in Thousands of Dollars)

	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	Proposed Budget to	
	Approved	Actual	Approved	Projected	Proposed	Projected Actual	Percent
	Budget	Activity	Budget	Actual	Budget	Amount	
BEGINNING FUND BALANCE	\$993.7	\$2,071.8	\$193.1	\$1,262.8	\$558.4	(\$704.4)	-55.8%
REVENUE							
Parking Fees	\$8,462.7	\$10,087.75	\$9,702.8	\$10,280.25	\$10,307.94	\$27.7	0.3%
Motor Pool Rentals	\$460.0	\$393.4	\$427.3	\$285.6	\$330.2	\$44.6	15.6%
Rental Revenues	\$178.0	\$80.9	\$177.6	\$47.3	\$48.7	\$1.4	3.0%
Tax Increment Financing (TIF)	\$180.0	\$196.9	\$180.0	\$185.0	\$190.6	\$5.6	3.0%
TOTAL REVENUE	\$9,280.7	\$10,759.0	\$10,487.6	\$10,798.1	\$10,877.4	\$79.3	0.7%
EXPENDITURES							
Salaries and Wages	\$1,349.8	\$1,137.6	\$1,360.6	\$1,261.8	\$1,493.3	\$231.4	18.3%
Fringe Benefits	\$423.4	\$343.3	\$430.7	\$382.9	\$476.7	\$93.8	24.5%
Subtotal Compensation	\$1,773.3	\$1,480.9	\$1,791.3	\$1,644.7	\$1,970.0	\$325.3	19.8%
Facilities Maintenance	\$967.0	\$853.9	\$702.9	\$802.5	\$902.5	\$100.0	12.5%
Enhanced Maintenance	\$0.0	\$48.8	\$0.0	\$50.5	\$0.0	(\$50.5)	-100.0%
Other Expenses	\$1,507.0	\$1,461.6	\$1,689.4	\$1,682.4	\$1,727.1	\$44.7	2.7%
Supplies and Equipment	\$121.5	\$108.9	\$111.0	\$139.3	\$144.6	\$5.3	3.8%
Utilities	\$622.3	\$668.8	\$766.9	\$698.1	\$719.0	\$20.9	3.0%
Bad Debt Expense	\$5.0	\$0.0	\$5.0	\$5.0	\$5.0	\$0.0	0.0%
Subtotal Operating Expenses	\$3,222.8	\$3,141.9	\$3,275.2	\$3,377.9	\$3,498.3	\$120.5	3.6%
TOTAL EXPENDITURES	\$4,996.1	\$4,622.8	\$5,066.5	\$5,022.6	\$5,468.3	\$445.7	8.9%
NET INCOME (LOSS)	\$4,284.6	\$6,136.1	\$5,421.1	\$5,775.5	\$5,409.1	(\$366.4)	-6.3%
TRANSFERS TO (FROM)							
Debt Service	\$4,538.1	\$4,538.1	\$4,545.5	\$4,545.5	\$4,243.8	(\$301.7)	-6.6%
Additional Debt Service	\$98.3	\$98.3	\$57.0	\$57.0	\$18.4	(\$38.6)	-67.8%
Plant Fund	\$0.0	\$1,368.7	\$0.0	\$190.0	\$0.0	(\$190.0)	-100.0%
Auxiliary Support Transfers	\$692.3	\$687.7	\$690.8	\$1,434.3	\$935.1	(\$499.2)	-34.8%
Vehicle Insurance	\$35.7	\$24.1	\$35.7	\$24.8	\$25.5	\$0.7	3.0%
Overhead Administrative Costs	\$228.3	\$228.3	\$228.3	\$228.3	\$228.3	\$0.0	0.0%
GF Support/CARES/Rainy Day Fund	(\$1,000.0)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
TOTAL TRANSFERS	\$4,592.8	\$6,945.1	\$5,557.3	\$6,479.9	\$5,451.1	(\$1,028.8)	-15.9%
TOTAL EXPENDITURES AND TRANSFERS	\$9,588.8	\$11,567.9	\$10,623.8	\$11,502.5	\$10,919.4	(\$583.1)	-5.1%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	(\$308.2)	(\$809.0)	(\$136.2)	(\$704.4)	(\$42.0)	\$662.4	-94.0%
ENDING FUND BALANCE	\$685.6	\$1,262.8	\$56.9	\$558.4	\$516.4	(\$42.0)	-7.5%

PARKING AND TRANSPORTATION SERVICES

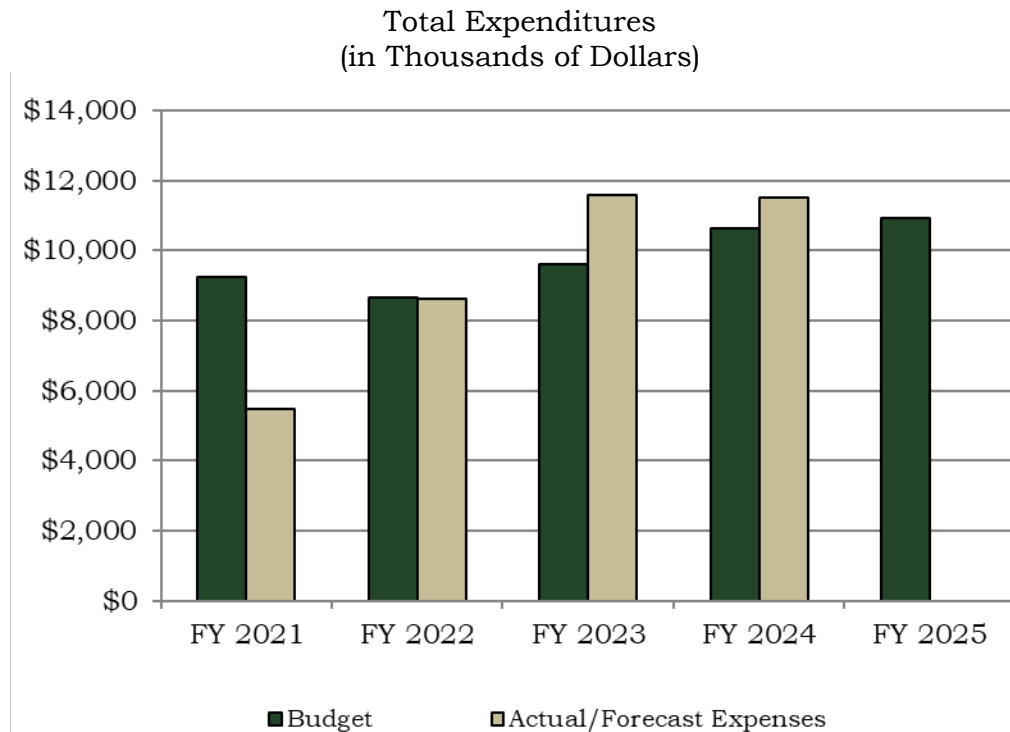
**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



Parking and Transportation Services (PTS) revenues remain impacted by the long term effects of COVID-19. Online courses and employee Flexible Working Arrangements (FWAs) continue to challenge parking services with lower overall revenues due to less vehicles parking throughout campus. PTS will continue looking for additional income opportunities including inviting events and non-WSU businesses to lease unused parking spaces.

Auxiliaries
PARKING AND TRANSPORTATION SERVICES

**FY 2025 Proposed Budget
Revenue and Expenditure Trends**



Most expenditures continue to be below pre-COVID-19 expenses. While many of our capital projects are resuming, some of the expense will again be covered through general funds as part of FP&M's Capital Expense Plan. FY 2025 is the last year of our current debt service which will allow FY 2026 to absorb some additional expenses.