



WAYNE STATE
UNIVERSITY

CURRENT FUNDS BUDGET

FY 2024

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WAYNE STATE UNIVERSITY

FY 2024 CURRENT FUNDS BUDGET

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WAYNE STATE UNIVERSITY

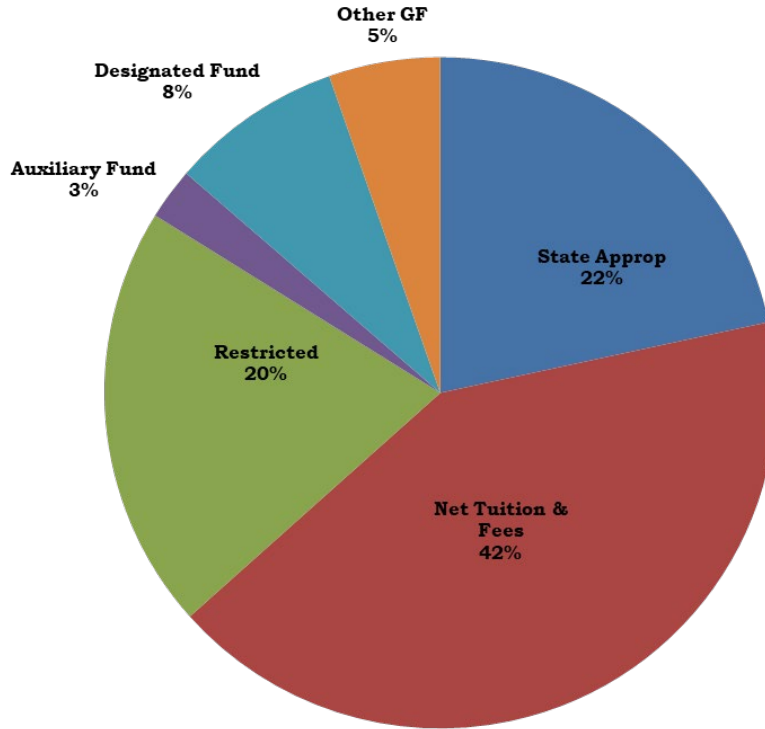
BUDGET HIGHLIGHTS: OVERVIEW



WAYNE STATE UNIVERSITY

FY 2024 Current Funds Budget

Revenues



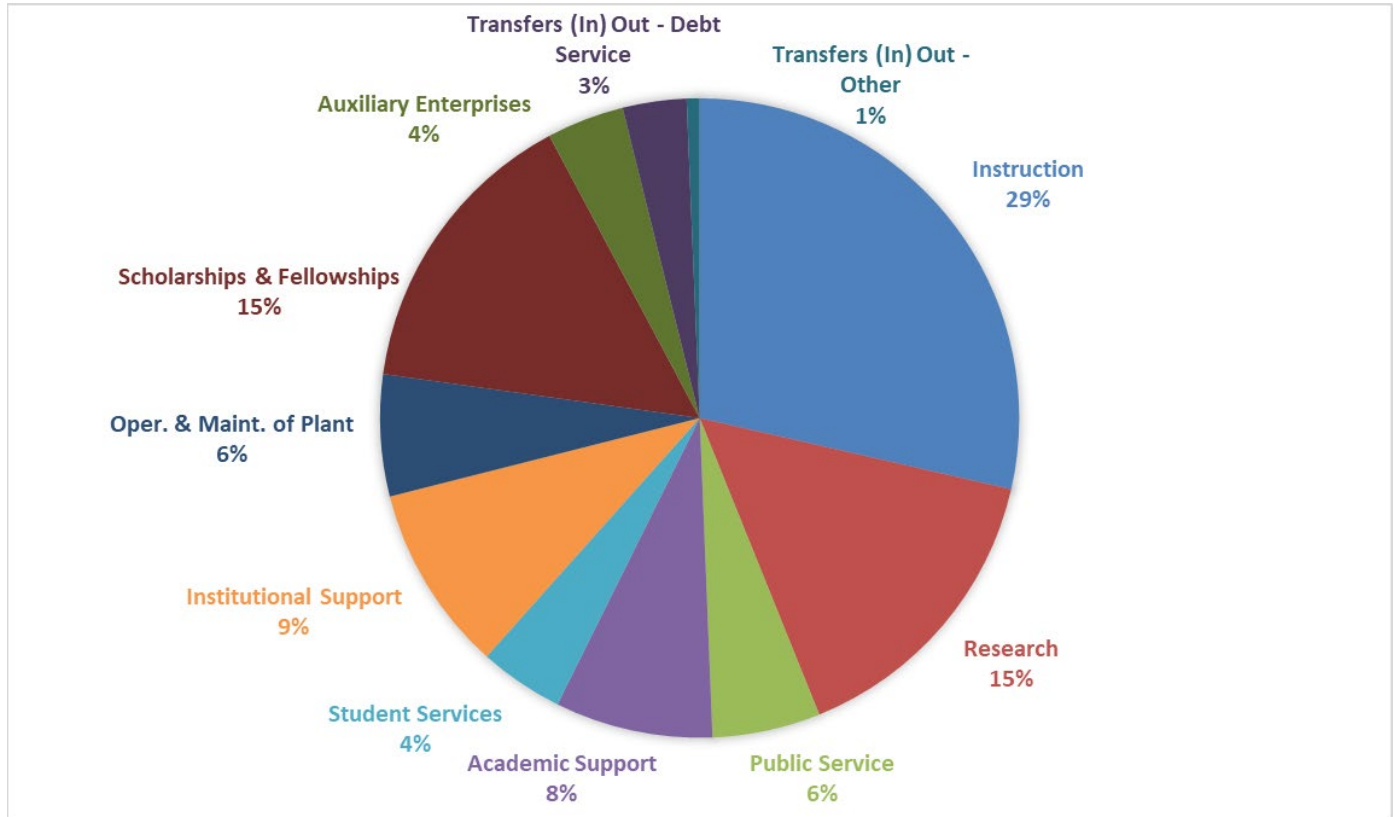
Total Revenues \$1 B

- General Fund Budget: \$698 M
 - Sources: Tuition, fees, ICR and state appropriation
 - Uses: Faculty and staff compensation, utilities, insurance
- Designated Fund Budget: \$85 M
 - Sources: Fees for services, donor gifts and non-governmental organizations
 - Uses: Funding for specific purposes for schools, colleges and divisions
- Auxiliary Fund Budget: \$34 M
 - Sources: Housing, Parking, University Press, Bookstore, Student Center, etc.
 - Uses: Salaries, operations and debt service of auxiliary entities
- Restricted Budget: \$211 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 2024 Current Funds Budget *Expenditures*



Total Expenditures \$1 B

- Primary Mission 49%
 - Instruction/Public Service: \$350 M
 - Research: \$158 M
- Support Programs 37%
 - Scholarships: \$154 M
 - Academic and Student Support: \$126 M
 - Expenditures associated with supporting academic and student services
 - Institutional Support: \$97 M
 - Expenditures associated with administrative operations
- Auxiliary 4% \$40 M
- Plant Operations 6% \$63 M
- Transfers 4%
 - Debt Service/Plant Improvement: \$40 M



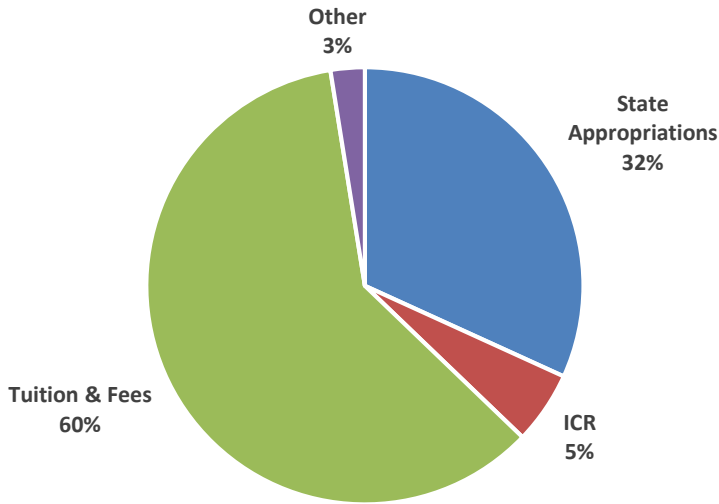
WAYNE STATE UNIVERSITY

General Fund Budget

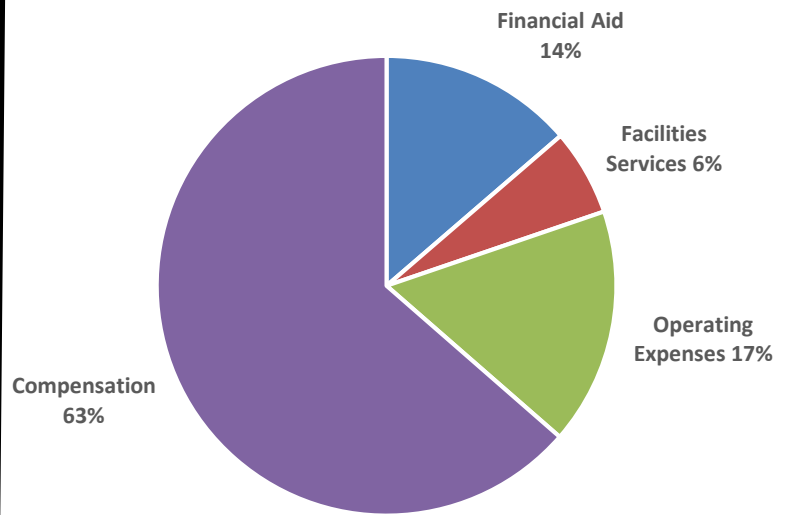
Revenue \$698 M

Expenditures \$698 M

Revenues



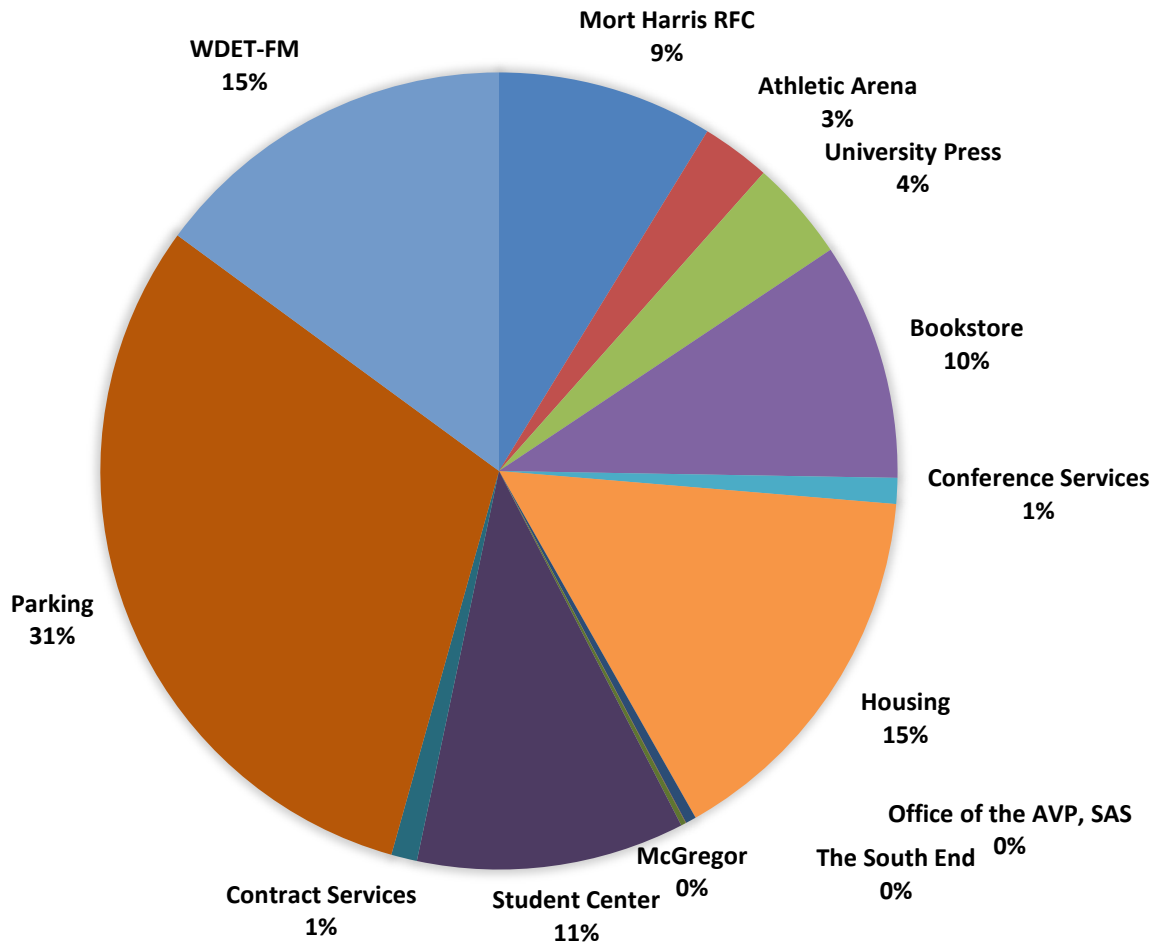
Expenditures





WAYNE STATE UNIVERSITY

Auxiliary Fund Budget Revenue \$34 M





WAYNE STATE UNIVERSITY

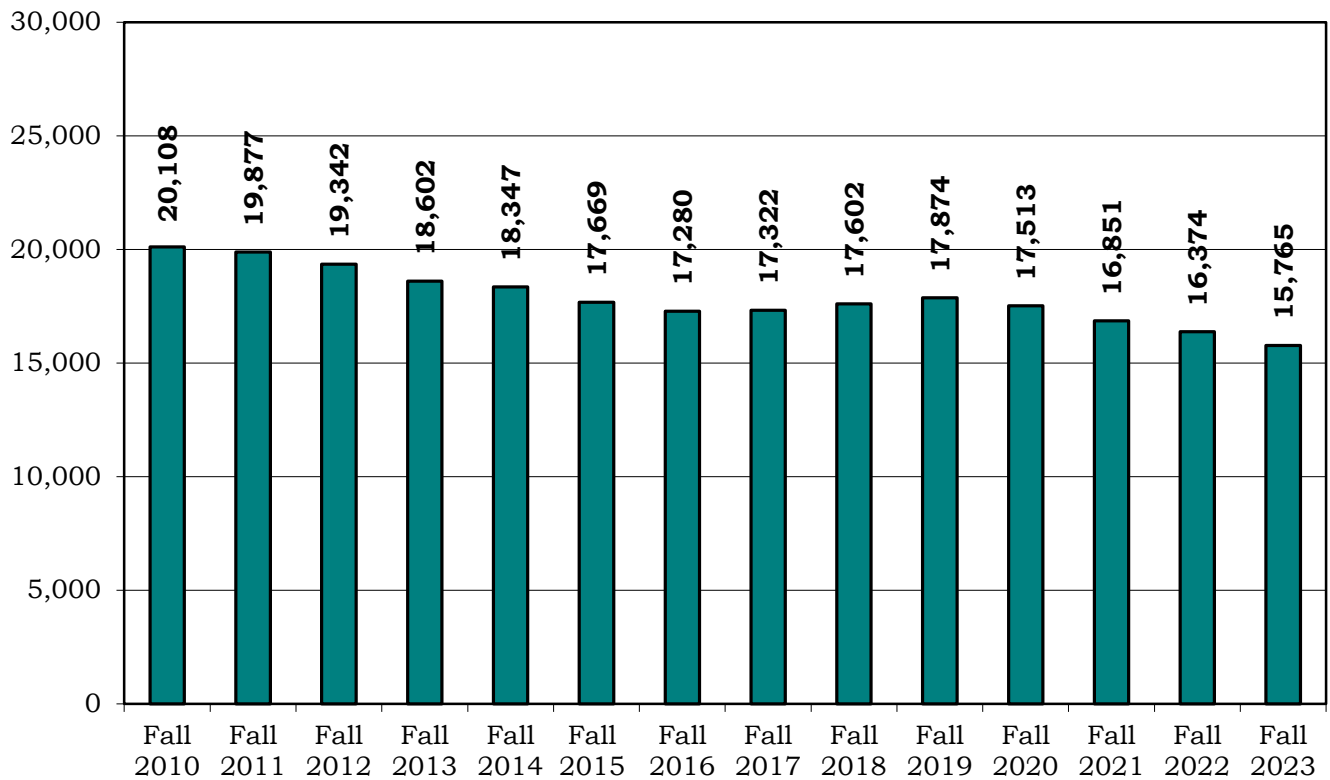
ENROLLMENT PROJECTIONS



WAYNE STATE UNIVERSITY

Undergraduate Fall Headcount Enrollment

Fall 2010 to Fall 2023



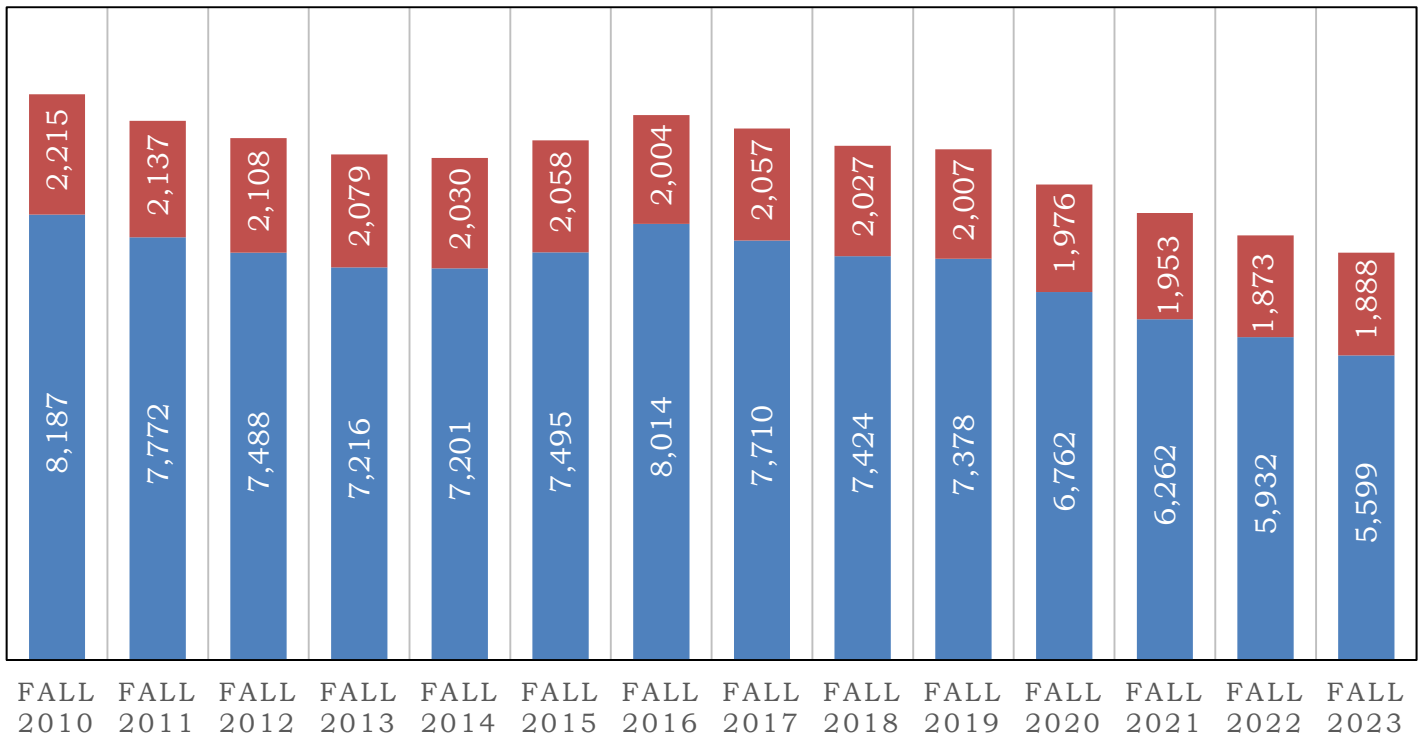


WAYNE STATE UNIVERSITY

Graduate and Professional Fall Headcount Enrollment

Fall 2010 to Fall 2023

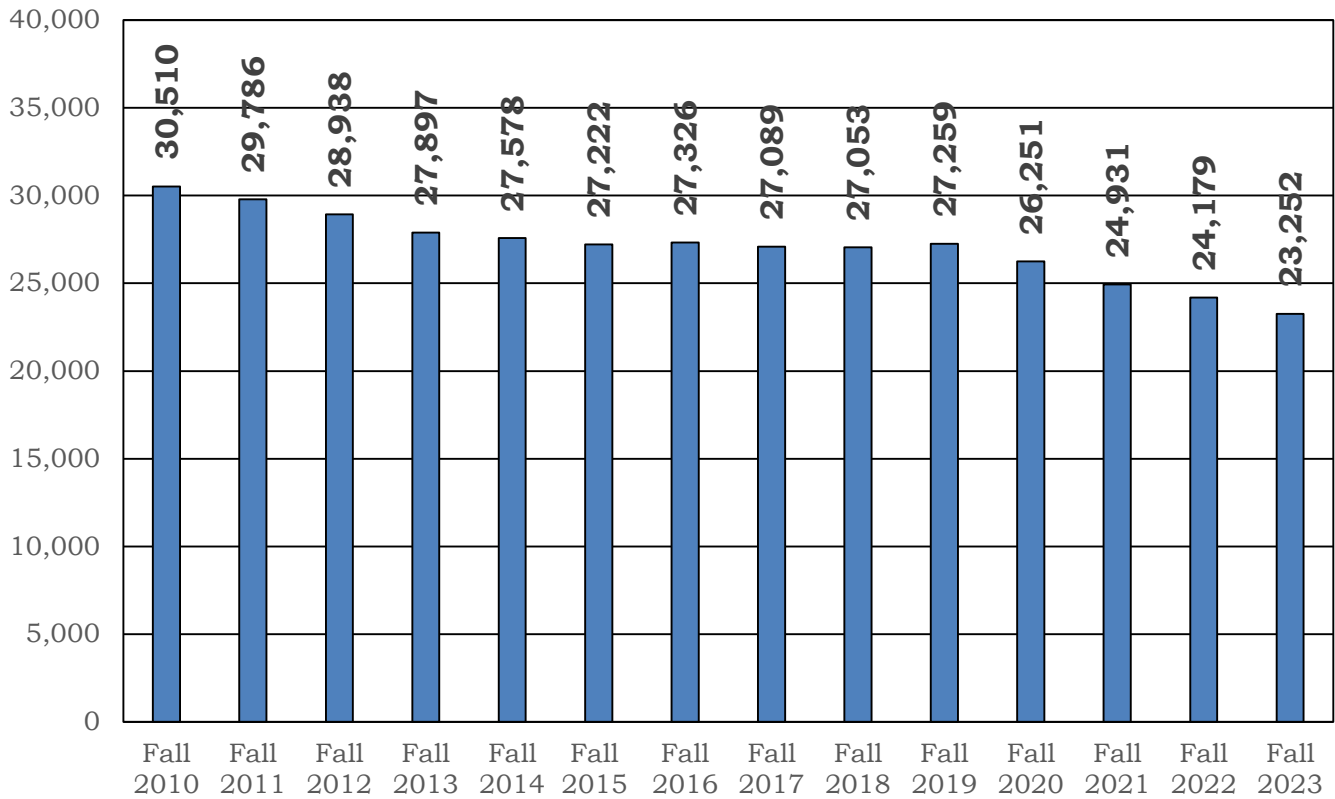
■ Graduate ■ Professional





WAYNE STATE UNIVERSITY

Total Fall Headcount Enrollment Fall 2010 to Fall 2023



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Submitted by: M. Roy Wilson, President

**Wayne State University
Proposed General Fund Budget
FY 2024**

Recommendation for Board Action

The proposed FY 2024 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 2024 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 2024 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 2024 budget has not yet been finalized. The University's proposed FY 2024 General Fund budget is based on 4.0 percent base State appropriation increase for Wayne State University.

The proposed budget includes an increase of 3.5 percent to FY 2023 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; 3.0 percent for resident and 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 2024's proposed budget projects an average decrease of 3 percent in student credit hours over FY 2023's estimated credit hours. The proposed tuition and fee revenues are calculated based on the proposed tuition and fee rates and the above enrollment estimates.

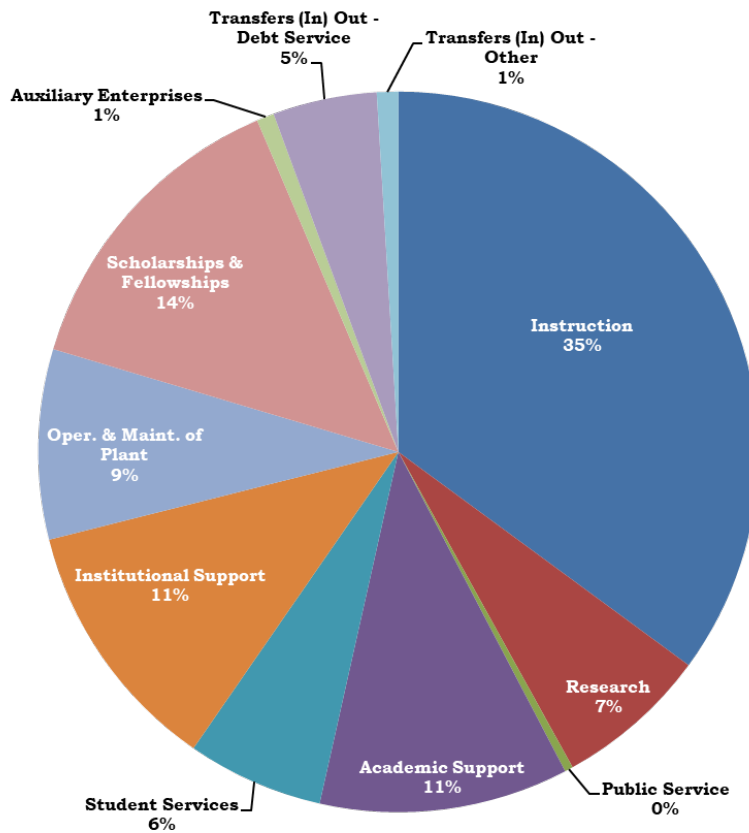
Indirect cost recovery is expected to increase by \$3.5M due to an increase in grant activity. Investment income is projected to remain flat for FY 2024, at \$5.1 million.

Overall, the \$697.9 million proposed general fund budgeted revenues represent a 3 percent increase over FY 2023.

FY 2024 Budgeted Expenditures

Budgeted expenditures for FY 2024 are projected to increase by 2 percent from FY 2023, to a total of \$697.9 million. The proposed FY 2024 expenditure budgets reflect a strategic base budget reallocation plan of \$10.3 million.

The proposed FY 2024 General Fund budget contains \$371 million for direct instructional costs, academic support and research related expenditures. Scholarships and fellowships of \$97 million are budgeted, as well as \$43 million in student support. Institutional support, public service, operation and maintenance of plant, debt service and other transfers totaling \$187 million make up the balance of the General Fund expenditures for FY 2024. 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 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 2024
 (In Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Variance Dollars	%
Revenues				
State Appropriations	208,424,717	221,957,877	13,533,160	6%
Net Tuition and Fee Revenues	416,371,464	420,816,032	4,444,568	1%
Indirect Cost Recovery	34,000,000	37,500,000	3,500,000	10%
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	7,597,623	7,603,104	5,481	0%
Total Revenue	676,439,696	697,922,905	21,483,208	3%
Expenditures				
Schools and Colleges	221,941,717	230,038,190	8,096,474	4%
Divisions	171,096,011	170,597,834	(498,177)	0%
Student Financial Aid	97,543,361	97,572,919	29,558	0%
Central Accounts	184,501,381	192,353,195	7,851,814	4%
Other Expenses	7,355,286	7,360,767	5,481	0%
Total Expenditures	682,437,757	697,922,905	15,485,148	2%
Net Budget Surplus (Shortfall)	(5,998,060)	0	5,998,060	-100%

Available year-end balances, and as necessary, other one-time funding will be used to cover the FY 2023 General Fund net operating budget shortfall.

FY 2024 Central Accounts expenditures include compensation increases that are distributed to the appropriate Schools/Colleges/Divisions during the fiscal year.

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FY 2023-24 Tuition and Fee Rates

Section 1: Recommendation as approved by the Board of Governors

As approved by the Board of Governors on December 2, 2022, Wayne State University is adopting a flat rate pricing model effective fall 2023. The new structure enables students to graduate sooner, enter the workforce earlier and reduce the overall cost of their education.

It is recommended that the Board of Governors approve the FY 2024 tuition rates and mandatory fees as presented in Table 4. In summary, the flat rate tuition and fees for Wayne State University are increased by 3.5 percent for most undergraduates and 3.5 percent for most graduates and professional students, with the exception of School of Medicine and some part-time 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 2024 rates reflect the proposed 3.5% increase.

Table 1

WAYNE STATE UNIVERSITY FY 2024 TUITION RATE RECOMMENDATION			
Category & Level	Resident - Flat Rate (15 SCH)		
	FY 2023	FY 2024	\$ Diff.
Undergrad-Lower Division	\$ 6,466.35	\$ 6,246.49	\$ (219.86)
Undergrad-Upper Division	\$ 7,674.00	\$ 7,413.08	\$ (260.92)
Graduate (General Programs)	\$ 736.74	\$ 762.53	\$ 25.79

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 3.5 percent for all undergraduate students and 3.5 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 3.5 percent for all undergraduates and 3.5 percent for graduate and professional students.

Table 2 details the specific changes for all Wayne State University tuition rates and mandatory fees for FY 2024. The Board of Governors, at the April 28, 2023 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.

FY 2023-24 Tuition and Fee Rates

June 22, 2023

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

It is also recommended that the Board of Governors authorize the President or his designee to modify the rates accordingly if the final State of Michigan tuition restraint is lower than 3.5%.

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

FY 2023-24 Tuition and Fee Rates

June 22, 2023

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Table 2

Wayne State University Proposed FY 2024 Tuition and Fees						
Category and Level	Resident			Non-Resident		
	FY 2023	FY 2024	\$ Change	FY 2023	FY 2024	\$ Change
UNDERGRADUATE						
<u>Lower Division</u>						
<i>Education - General, Liberal Arts - General, Pharmacy</i>						
Rate per credit hour	431.09	519.46	88.37	987.39	1,189.80	202.41
Full Time (15 SCH/Flat Rate)	6,466.35	6,246.49	(219.86)	14,810.85	14,307.28	(503.57)
<i>Business, Education - Kinesiology, Engineering, Fine Arts, Liberal Arts - Public Health, Nursing</i>						
Rate per credit hour	460.83	555.30	94.47	1,017.13	1,225.64	208.51
Full Time (15 SCH/Flat Rate)	6,912.45	6,677.43	(235.02)	15,256.95	14,738.21	(518.74)
<i>Liberal Arts - Sciences</i>						
Rate per credit hour	438.59	528.50	89.91	994.89	1,198.84	203.95
Full Time (15 SCH/Flat Rate)	6,578.85	6,355.17	(223.68)	14,923.35	14,415.96	(507.39)
<u>Upper Division</u>						
<i>Education - General, Liberal Arts - General, Pharmacy</i>						
Rate per credit hour	511.60	616.48	104.88	1,176.44	1,417.61	241.17
Full Time (15 SCH/Flat Rate)	7,674.00	7,413.08	(260.92)	17,646.60	17,046.62	(599.98)
<i>Business, Education - Kinesiology, Engineering, Fine Arts, Liberal Arts - Public Health</i>						
Rate per credit hour	557.74	672.08	114.34	1,222.58	1,473.21	250.63
Full Time (15 SCH/Flat Rate)	8,366.10	8,081.65	(284.45)	18,338.70	17,715.18	(623.52)
<i>Liberal Arts - Sciences</i>						
Rate per credit hour	519.17	625.60	106.43	1,184.01	1,426.73	242.72
Full Time (15 SCH/Flat Rate)	7,787.55	7,522.77	(264.78)	17,760.15	17,156.30	(603.85)
<i>Nursing</i>						
Rate per credit hour	670.79	808.30	137.51	1,335.63	1,609.43	273.80
Full Time (15 SCH/Flat Rate)	10,061.85	9,719.75	(342.10)	20,034.45	19,353.28	(681.17)
<i>All Undergraduates</i>						
Student Support Fee (per credit hour)	41.06	42.50	1.44	41.06	42.50	1.44
Registration Fee (per semester)	255.32	264.26	8.94	255.32	264.26	8.94

FY 2023-24 Tuition and Fee Rates

June 22, 2023

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Table 2 (continued)

Wayne State University Proposed FY 2024 Tuition and Fees						
Category and Level	Resident			Non-Resident		
	FY 2023	FY 2024	\$ Change	FY 2023	FY 2024	\$ Change
GRADUATE						
<u>Masters and Doctoral - all per credit hour</u>						
Business, Engineering, Information Sciences	855.09	885.02	29.93	1,714.14	1,774.13	59.99
Education - General	736.74	762.53	25.79	1,595.79	1,651.64	55.85
Education - Kinesiology	837.60	866.92	29.32	1,696.66	1,756.03	59.37
Engineering - GET Program	1,710.16	1,770.02	59.86	2,569.21	2,659.13	89.92
Fine, Performing Arts	773.58	800.66	27.08	1,632.63	1,689.77	57.14
Law	1,146.09	1,186.20	40.11	1,257.30	1,301.31	44.01
Liberal Arts	736.74	762.53	25.79	1,595.79	1,651.64	55.85
Medicine	917.75	949.87	32.12	1,732.55	1,793.19	60.64
Nursing	1,005.12	1,040.30	35.18	1,864.17	1,929.42	65.25
Pharmacy	837.60	866.92	29.32	1,696.65	1,756.03	59.38
Social Work	736.74	762.53	25.79	1,595.79	1,651.64	55.85
<i>All Graduates</i>						
Student Support Fee (per credit hour)	59.24	61.31	2.07	59.24	61.31	2.07
Registration Fee (per semester)	342.77	354.77	12.00	342.77	354.77	12.00
PROFESSIONAL						
Law - JD - all years	1,146.09	1,186.20	40.11	1,257.30	1,301.31	44.01
Medicine - MD - all years - annual						
Rate per SCH	737.00	759.00	22.00	1,281.00	1,319.00	38.00
Flat Rate	36,791.00	37,895.00	1,104.00	64,085.00	66,008.00	1,923.00
Pharmacy - Pharm.D - all years	837.60	866.92	29.32	1,088.88	1,126.99	38.11
Student Support Fees - Law, Pharmacy	59.24	61.31	2.07	59.24	61.31	2.07
Registration Fee - Law, Pharmacy	342.77	354.77	12.00	342.77	354.77	12.00
SSF - Medicine - Flat Rate -annual	1,422.50	1,540.00	117.50	1,422.50	1,540.00	117.50
Medical School Support Fee - annual	994.00	1,024.00	30.00	994.00	1,024.00	30.00

FY 2024 Proposed Auxiliary Activity Budgets

Recommendation for Board Action

It is recommended that the Board of Governors approve the proposed FY 2024 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 thirteen 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 2024 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 2023 Approved Budget	FY 2023 Projected Actual	FY 2024 Proposed Budget
REVENUES			
Beginning Net Assets	\$6,222.3	\$3,446.6	\$2,745.5
Operating Revenue			
Student Tuition and Fees	\$7,957.5	\$8,635.0	\$8,635.0
Auxiliary Revenues	\$23,986.3	\$24,851.3	\$22,536.5
Total Operating Revenue	\$31,943.8	\$33,486.3	\$31,171.5
Non-Operating Revenues			
Gifts	\$2,705.0	\$2,267.2	\$3,012.3
Other	\$3,472.4	\$0.0	\$0.0
Total Non-Operating Revenues	\$6,177.4	\$2,267.2	\$3,012.3
TOTAL REVENUES	\$38,121.2	\$35,753.4	\$34,183.8
EXPENDITURES AND TRANSFERS			
Auxiliary Enterprises			
Compensation	\$13,474.0	\$12,373.1	\$13,533.2
Operating Expenses	\$18,883.6	\$20,409.0	\$17,419.8
Expenditures	\$32,357.5	\$32,782.1	\$30,953.0
Transfers Out/(In)			
Debt Service	\$7,734.8	\$7,734.8	\$7,700.9
Plant & Other	\$1,818.0	(\$2,688.3)	(\$2,358.6)
General Fund Support	(\$2,577.1)	(\$1,374.1)	(\$1,446.1)
Subtotal Transfers	\$6,975.7	\$3,672.4	\$3,896.2
TOTAL EXPENDITURES AND TRANSFERS	\$39,333.2	\$36,454.5	\$34,849.2
Operating Surplus / (Deficit)	(\$1,212.0)	(\$701.1)	(\$665.4)
Ending Net Assets	\$5,010.3	\$2,745.5	\$2,080.1

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**WAYNE STATE UNIVERSITY
CURRENT FUNDS BUDGET**

**Fiscal Year 2024
(in Dollars)**

Category	General Fund	Designated Fund	Auxiliary Fund	Expendable Restricted	Total Current Funds
<u>Non-Operating Revenues</u>					
State Appropriations	221,957,877	-	-	249,000	222,206,877
Federal Pell Grants	-	-	-	38,435,667	38,435,667
Gifts	-	12,698,000	3,012,300	12,203,000	27,913,300
Investment Income	5,100,000	750,000	-	12,000,000	17,850,000
Other Non-Operating	-	-	-	-	-
<i>Total Non-Operating Revenues</i>	<i>227,057,877</i>	<i>13,448,000</i>	<i>3,012,300</i>	<i>62,887,667</i>	<i>306,405,844</i>
<u>Operating Revenues</u>					
Student Tuition & Fees	420,816,032	-	8,634,960	-	429,450,992
Federal Grants & Contracts	-	-	-	107,218,333	107,218,333
State / Local Grants & Contracts	-	-	-	30,558,000	30,558,000
Non-Governmental Grants & Contr.	-	61,736,000	-	45,007,000	106,743,000
Departmental Activities	-	10,000,000	-	-	10,000,000
Auxiliary Activities	-	-	22,536,500	1,186,000	23,722,500
Facilities and Admin. Cost Recovery	37,500,000	-	-	(36,165,000)	1,335,000
Other Operating	12,548,996	-	-	-	12,548,996
<i>Total Operating Revenues</i>	<i>470,865,028</i>	<i>71,736,000</i>	<i>31,171,460</i>	<i>147,804,333</i>	<i>721,576,821</i>
TOTAL REVENUES	697,922,905	85,184,000	34,183,760	210,692,000	1,027,982,665
<u>Operating Expenditures</u>					
Instruction	244,838,927	34,478,373	-	14,663,988	293,981,287
Research	48,020,721	2,873,083	-	106,630,689	157,524,492
Public Service	2,594,744	22,692,595	-	30,956,775	56,244,114
Academic Support	78,005,094	3,260,138	-	766,787	82,032,019
Student Services	42,751,770	819,957	-	324,949	43,896,676
Institutional Support	79,895,137	16,682,963	-	604,938	97,183,038
Operation & Maintenance of Plant	59,484,913	3,644,051	-	141,249	63,270,212
Scholarships & Fellowships	97,572,919	190,840	-	56,602,626	154,366,385
Auxiliary Enterprises	5,433,300	-	30,952,950	-	36,386,250
Transfers (in) out					
Debt Service	32,647,374	542,000	7,700,900	-	40,890,274
Other	6,678,007	-	(3,804,700)	-	2,873,307
TOTAL EXPENDITURES	697,922,905	85,184,000	34,849,150	210,692,000	1,028,648,055
Use current fund balances	-	-	665,390	-	
Net Budget Surplus (Shortfall)	-	-	-	-	

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**General Fund Budget
SUMMARY REVENUES AND EXPENDITURES**

**Fiscal Year 2024
(In Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Variance	
			Dollars	%
Revenues				
State Appropriations	208,424,717	221,957,877	13,533,160	6%
Net Tuition and Fee Revenues	416,371,464	420,816,032	4,444,568	1%
Indirect Cost Recovery	34,000,000	37,500,000	3,500,000	10%
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	7,597,623	7,603,104	5,481	0%
Total Revenue	676,439,696	697,922,905	21,483,208	3%
Expenditures				
Schools and Colleges	220,117,131	228,300,924	8,183,792	4%
Divisions	172,920,597	172,813,158	(107,438)	0%
Student Financial Aid	97,543,361	97,572,919	29,558	0%
Central Accounts	184,501,381	191,875,137	7,373,756	4%
Other Expenses	7,355,286	7,360,767	5,481	0%
Total Expenditures	682,437,757	697,922,905	15,485,148	2%
Net Budget Surplus (Shortfall)	(5,998,060)	0	5,998,060	-100%

General Fund Budget SUMMARY REVENUES AND EXPENDITURES

Fiscal Year 2024
(In Dollars)

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Variance Dollars	%
Revenues				
State Appropriations *	208,424,717	221,957,877	13,533,160	6%
Net Tuition and Fee Revenues	416,371,464	420,816,032	4,444,568	1%
Indirect Cost Recovery	34,000,000	37,500,000	3,500,000	10%
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	7,597,623	7,603,104	5,481	0%
Total Revenue	676,439,696	697,922,905	21,483,208	3%
Expenditures				
Full-Time Faculty	154,274,551	157,009,606	2,735,055	2%
Graduate Assistants	13,533,650	13,222,101	(311,549)	-2%
Part-Time Faculty	11,224,753	12,827,279	1,602,526	14%
Other Academic	22,471,326	23,191,922	720,596	3%
Subtotal Academic	201,504,280	206,250,907	4,746,627	2%
Non-Academic	142,666,340	148,571,404	5,905,064	4%
Fringe Benefits	94,263,559	96,621,138	2,357,579	3%
Subtotal Compensation	438,434,179	451,443,449	13,009,271	3%
General Expenses	26,840,230	29,361,616	2,521,385	9%
Equipment	416,455	534,252	117,796	28%
Supplies	9,053,986	9,080,069	26,083	0%
Facility Costs	8,068,620	7,041,907	(1,026,713)	-13%
Utilities	22,254,156	22,954,156	700,000	3%
Services, Contracts and Fees	19,649,255	16,870,855	(2,778,400)	-14%
Scholarships and Fellowships	95,450,647	95,471,150	20,503	0%
Professional Development	2,665,909	2,338,954	(326,954)	-12%
Travel and Moving Expenses	2,800,578	2,886,007	85,429	3%
Printing and Communications	4,848,319	4,596,747	(251,572)	-5%
Other Oper. Expenses	37,321,742	35,208,112	(2,113,630)	-6%
Internal/Intra./Inter-Fund Trsf.	(7,423,076)	(9,423,062)	(1,999,986)	27%
Mandatory/Non-Mandatory Trsf.	22,056,757	29,558,693	7,501,937	34%
Subtotal General Expense	244,003,578	246,479,455	2,475,877	1%
Total Expenditures	682,437,757	697,922,905	15,485,148	2%
Net Budget Surplus (Shortfall)	(5,998,060)	0	5,998,060	-100%

* The state appropriation as budgeted for FY 2023 represents a 2.5% increase on the recurring base appropriation of \$202,996,700.

Auxiliary Activity Budgets SUMMARY REVENUES AND EXPENDITURES

Wayne State University FY 2024 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	WDET-FM	Total Auxiliary Activities
REVENUES														
Operating Revenue														
Student Tuition and Fees	\$2,805.0	\$0.0	\$0.0	\$2,578.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,251.5	\$0.0	\$0.0	\$0.0	\$8,635.0
Auxiliary Revenues	\$185.0	\$955.0	\$1,393.6	\$713.7	\$358.3	\$5,281.5	\$145.9	\$6.9	\$68.7	\$459.2	\$357.9	\$10,487.6	\$2,123.2	\$22,536.5
Total Operating Revenue	\$2,990.0	\$955.0	\$1,393.6	\$3,292.2	\$358.3	\$5,281.5	\$145.9	\$6.9	\$68.7	\$3,710.7	\$357.9	\$10,487.6	\$2,123.2	\$31,171.5
Non-Operating Revenues														
Gifts	\$0.0	\$0.0	\$35.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,976.5	\$3,012.3
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	\$35.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,976.5	\$3,012.3
TOTAL REVENUES	\$2,990.0	\$955.0	\$1,429.4	\$3,292.2	\$358.3	\$5,281.5	\$145.9	\$6.9	\$68.7	\$3,710.7	\$357.9	\$10,487.6	\$5,099.7	\$34,183.8
EXPENDITURES														
Auxiliary Enterprises														
Compensation	\$1,334.6	\$218.0	\$1,199.4	\$0.0	\$95.8	\$3,494.7	\$79.6	\$41.1	\$17.7	\$1,203.0	\$244.7	\$1,791.3	\$3,813.3	\$13,533.2
Operating Expenses	\$910.0	\$549.0	\$711.1	\$2,711.9	\$278.7	\$5,597.4	\$46.3	\$7.9	\$27.9	\$1,782.4	\$33.1	\$3,275.2	\$1,488.9	\$17,419.8
Expenditures	\$2,244.6	\$767.0	\$1,910.5	\$2,711.9	\$374.5	\$9,092.1	\$125.9	\$49.0	\$45.6	\$2,985.4	\$277.8	\$5,066.5	\$5,302.2	\$30,953.0
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	\$4,602.5	\$0.0	\$7,700.9
Plant & Other	\$0.0	\$0.0	\$0.0	\$330.0	\$1.1	\$303.7	\$0.0	\$0.0	\$0.0	(\$21.2)	\$60.2	\$954.8	\$0.0	\$1,628.6
General Fund Support	\$0.0	(\$696.5)	(\$487.2)	\$0.0	\$0.0	(\$3,987.2)	\$0.0	(\$59.9)	\$0.0	\$0.0	\$0.0	\$0.0	(\$202.5)	(\$5,433.3)
Subtotal Transfers	\$1,133.0	\$188.0	(\$487.2)	\$330.0	\$1.1	(\$3,683.5)	\$0.0	(\$59.9)	\$0.0	\$1,059.7	\$60.2	\$5,557.3	(\$202.5)	\$3,896.2
TOTAL EXPENDITURES	\$3,377.6	\$955.0	\$1,423.3	\$3,041.9	\$375.6	\$5,408.6	\$125.9	(\$10.9)	\$45.6	\$4,045.1	\$338.0	\$10,623.8	\$5,099.7	\$34,849.2
Increase (Decrease) in Net Assets	(\$387.6)	\$0.0	\$6.1	\$250.3	(\$17.3)	(\$127.1)	\$20.0	\$17.8	\$23.1	(\$334.4)	\$19.9	(\$136.2)	\$0.0	(\$665.4)
Beginning Net Assets	\$707.6	\$0.0	(\$1,370.2)	\$855.2	(\$141.8)	\$942.9	\$234.1	\$185.5	\$57.8	\$334.6	\$266.6	\$193.1	\$480.1	\$2,745.5
Ending Net Assets	\$320.0	\$0.0	(\$1,364.1)	\$1,105.5	(\$159.1)	\$815.8	\$254.1	\$203.3	\$80.9	\$0.2	\$286.5	\$56.9	\$480.1	\$2,080.1

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

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**Tuition and Fees Schedule
SUMMARY REVENUES AND EXPENDITURES**

Wayne State University Proposed FY 2024 Tuition and Fees						
Category and Level	Resident			Non-Resident		
	FY 2023	FY 2024	\$ Change	FY 2023	FY 2024	\$ Change
UNDERGRADUATE						
<u>Lower Division</u>						
<i>Education - General, Liberal Arts - General, Pharmacy, Social Work</i>						
Rate per credit hour	431.09	519.46	88.37	987.39	1,189.80	202.41
Full Time (15 SCH/Flat Rate)	6,466.35	6,246.49	(219.86)	14,810.85	14,307.28	(503.57)
<i>Business, Education - Kinesiology, Fine Arts, Liberal Arts - Public Health, Nursing</i>						
Rate per credit hour	460.83	555.30	94.47	1,017.13	1,225.64	208.51
Full Time (15 SCH/Flat Rate)	6,912.45	6,677.43	(235.02)	15,256.95	14,738.21	(518.74)
<i>Engineering *</i>						
Rate per credit hour	460.83	555.30	94.47	1,017.13	1,225.64	208.51
Full Time (15 SCH/Flat Rate)	6,912.45	6,607.43	(305.02)	15,256.95	14,668.21	(588.74)
<i>Liberal Arts - Sciences</i>						
Rate per credit hour	438.59	528.50	89.91	994.89	1,198.84	203.95
Full Time (15 SCH/Flat Rate)	6,578.85	6,355.17	(223.68)	14,923.35	14,415.96	(507.39)
<u>Upper Division</u>						
<i>Education - General, Liberal Arts - General, Pharmacy, Social Work</i>						
Rate per credit hour	511.60	616.48	104.88	1,176.44	1,417.61	241.17
Full Time (15 SCH/Flat Rate)	7,674.00	7,413.08	(260.92)	17,646.60	17,046.62	(599.98)
<i>Business, Education - Kinesiology, Engineering, Fine Arts, Liberal Arts - Public Health</i>						
Rate per credit hour	557.74	672.08	114.34	1,222.58	1,473.21	250.63
Full Time (15 SCH/Flat Rate)	8,366.10	8,081.65	(284.45)	18,338.70	17,715.18	(623.52)
<i>Engineering *</i>						
Rate per credit hour	557.74	672.08	114.34	1,222.58	1,473.21	250.63
Full Time (15 SCH/Flat Rate)	8,366.10	8,011.65	(354.45)	18,338.70	17,645.18	(693.52)
<i>Liberal Arts - Sciences</i>						
Rate per credit hour	519.17	625.60	106.43	1,184.01	1,426.73	242.72
Full Time (15 SCH/Flat Rate)	7,787.55	7,522.77	(264.78)	17,760.15	17,156.30	(603.85)
<i>Nursing</i>						
Rate per credit hour	670.79	808.30	137.51	1,335.63	1,609.43	273.80
Full Time (15 SCH/Flat Rate)	10,061.85	9,719.75	(342.10)	20,034.45	19,353.28	(681.17)
<i>All Undergraduates</i>						
Student Support Fee (per credit hour)	41.06	42.50	1.44	41.06	42.50	1.44
Registration Fee (per semester)	255.32	264.26	8.94	255.32	264.26	8.94
* The Engineering flat rate is reduced from the previously stated amount.						

(table continued on next page)

**Tuition and Fees Schedule
SUMMARY REVENUES AND EXPENDITURES**

Wayne State University Proposed FY 2024 Tuition and Fees						
Category and Level	Resident			Non-Resident		
	FY 2023	FY 2024	\$ Change	FY 2023	FY 2024	\$ Change
GRADUATE						
<u>Masters and Doctoral - all per credit hour</u>						
Business, Engineering, Information Sciences	855.09	885.02	29.93	1,714.14	1,774.13	59.99
Education - General	736.74	762.53	25.79	1,595.79	1,651.64	55.85
Education - Kinesiology	837.60	866.92	29.32	1,696.66	1,756.03	59.37
Engineering - GET Program	1,710.16	1,770.02	59.86	2,569.21	2,659.13	89.92
Fine, Performing Arts	773.58	800.66	27.08	1,632.63	1,689.77	57.14
Law	1,146.09	1,186.20	40.11	1,257.30	1,301.31	44.01
Liberal Arts	736.74	762.53	25.79	1,595.79	1,651.64	55.85
Medicine	917.75	949.87	32.12	1,732.55	1,793.19	60.64
Nursing	1,005.12	1,040.30	35.18	1,864.17	1,929.42	65.25
Pharmacy	837.60	866.92	29.32	1,696.65	1,756.03	59.38
Social Work	736.74	762.53	25.79	1,595.79	1,651.64	55.85
<u>All Graduates</u>						
Student Support Fee (per credit hour)	59.24	61.31	2.07	59.24	61.31	2.07
Registration Fee (per semester)	342.77	354.77	12.00	342.77	354.77	12.00
PROFESSIONAL						
Law - JD - all years	1,146.09	1,186.20	40.11	1,257.30	1,301.31	44.01
Medicine - MD - all years - annual						
Rate per SCH	737.00	759.00	22.00	1,281.00	1,319.00	38.00
Flat Rate	36,791.00	37,895.00	1,104.00	64,085.00	66,008.00	1,923.00
Pharmacy - Pharm.D - all years	837.60	866.92	29.32	1,088.88	1,126.99	38.11
Student Support Fees - Law, Pharmacy	59.24	61.31	2.07	59.24	61.31	2.07
Registration Fee - Law, Pharmacy	342.77	354.77	12.00	342.77	354.77	12.00
SSF - Medicine - Flat Rate -annual	1,422.50	1,540.00	117.50	1,422.50	1,540.00	117.50
Medical School Support Fee - annual	994.00	1,024.00	30.00	994.00	1,024.00	30.00

**Schools and Colleges
SUMMARY BUDGET**

**Fiscal Year 2024
(In Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Variance Dollars	%
Business	14,059,585	15,276,087	1,216,501	9%
Education	11,813,225	12,178,957	365,732	3%
Engineering	23,883,281	24,647,120	763,839	3%
Fine, Perform., and Comm. Arts.	12,509,786	12,524,184	14,398	0%
Graduate School	1,795,985	1,722,522	(73,464)	-4%
Honors	1,479,383	1,479,800	417	0%
Information Sciences	1,971,813	1,963,069	(8,744)	0%
Law	9,809,053	10,230,408	421,355	4%
Liberal Arts and Sciences	57,863,474	58,282,510	419,036	1%
Medicine *	54,573,244	59,835,652	5,262,409	10%
Nursing	9,480,173	9,735,524	255,352	3%
Pharmacy and Health Sciences	15,451,585	14,930,954	(520,631)	-3%
Social Work	5,426,545	5,494,137	67,592	1%
Total Schools and Colleges	220,117,131	228,300,924	8,183,792	4%

* FY 2024's base budget for Medicine includes \$4.5 million in support of the estimated debt payments for the new building as approved by the Board of Governors in January 2023.

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Schools and Colleges
MIKE ILITCH SCHOOL OF BUSINESS

Fiscal Year 2024
General Fund Budget
(in Dollars)

	FY 2023	FY 2024	Budget	
	Approved	Recommended	Adjustment	
	Budget	Budget	Dollars	%
Full-Time Faculty	9,779,392	10,043,861	264,469	2.7%
Graduate Assistants	327,320	332,974	5,653	1.7%
Part-Time Faculty	752,967	1,086,835	333,868	44.3%
Other Academic	686,909	707,645	20,736	3.0%
Subtotal Academic	11,546,588	12,171,315	624,726	5.4%
Non-Academic	2,365,057	2,689,834	324,776	13.7%
Total Salary	13,911,646	14,861,148	949,503	6.8%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	13,911,646	14,861,148	949,503	6.8%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	56,910	56,910	0	0.0%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	156,064	156,064	0	0.0%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	16,000	16,000	0	0.0%
Travel and Moving Expenses	48,500	48,500	0	0.0%
Printing and Communications	131,468	131,468	0	0.0%
Other Expenses	(249,835)	16,800	(266,636)	>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	159,107	425,742	(266,636)	>-100%
TOTAL EXPENDITURES	14,070,752	15,286,891	1,216,138	8.6%
Revenue	11,300	11,300	0	0.0%
Indirect Cost Recovery	133	496	363	>100%
NET EXPENDITURES	14,059,585	15,276,087	1,216,501	8.7%

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Transfer from Strategic Initiatives for Positions	658,954
Compensation Adjustments	218,639
Additional Labor Adjustments	40,194
 Total Technical Adjustments	 917,787
 <u>Program Changes</u>	 <u>Dollars</u>
FY 2024 Budget Reductions	(280,963)
 <u>Adjustments</u>	
Spring/Summer Distribution	498,309
Differential Tuition	81,006
Indirect Cost Recovery	363
 Total Program Changes	 298,715
 Total Budget Adjustments	 1,216,501

2. Other Matters

Beginning in FY 2004, a differential tuition rate was set for graduate business students. The differential for FY 2024 is set at \$122.48 per credit hour for residents and non-residents and is expected to generate total revenues of \$1,564,070. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$1,329,459 for FY 2024.

Beginning in FY 2009, a differential tuition rate was set for undergraduate business students. The lower division differential for FY 2024 is set at \$35.84 per credit hour and \$430.94 for flat rate, and is expected to generate total revenues of \$788,870. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$670,539 for FY 2024.

The differential for upper level undergraduates is set at \$55.60 per credit hour and \$668.57 for flat rate, and is expected to generate total revenues of \$2,413,622 for upper division students for FY 2024. Of that amount, 85 percent of this differential is reinvested in the program. The aggregate reinvestment totals \$2,051,579. At the end of the fiscal year an adjustment will be made to all reinvestments based on actual enrollment.

For FY 2024, the full summer spring/summer revenue distribution will be loaded in the budget and the policy of reserving 30% centrally is discontinued. At the end of the fiscal year an adjustment will be made based on actual spring/summer revenues and expenses.

Schools and Colleges
MIKE ILITCH SCHOOL OF BUSINESS

2. Other Matters (continued)

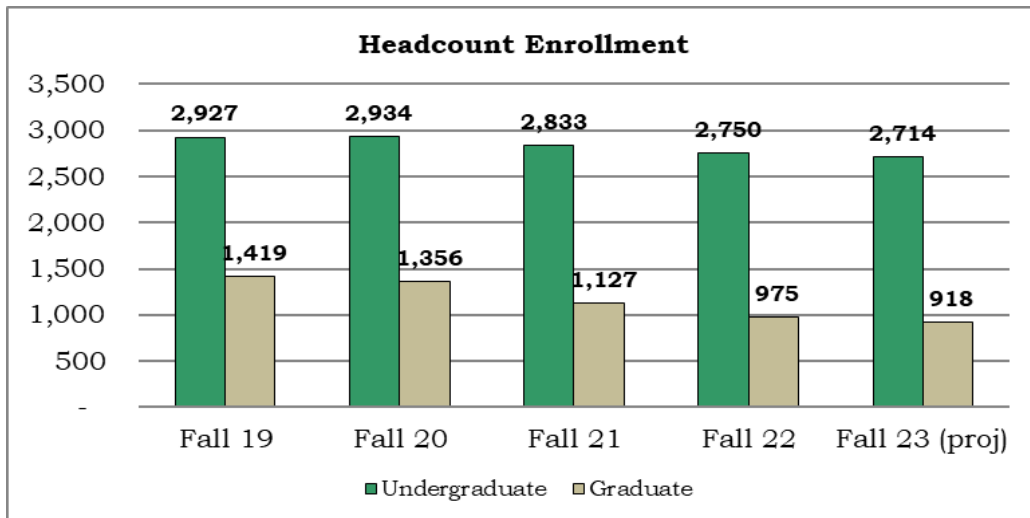
Changes to Business' differential tuition share and spring/summer distribution are summarized below:

Funding Type	FY 2023	FY 2024	Diff.
Undergraduate Differential Tuition	2,521,084	2,722,118	201,034
Spring/Summer Distribution	1,035,098	1,533,407	498,309
Graduate Differential Tuition	1,449,488	1,329,459	(120,028)
TOTAL	5,005,669	5,584,984	579,315

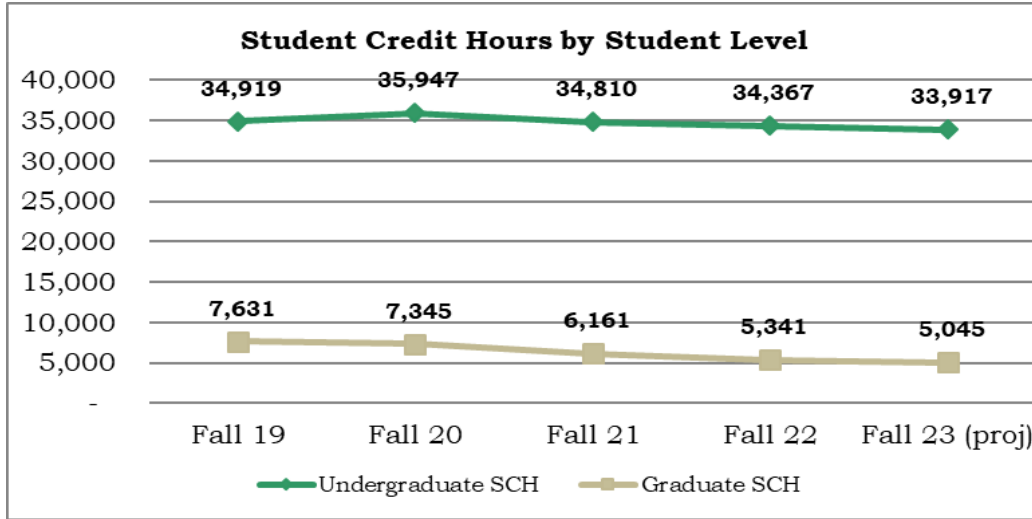
3. Component Units

	FY 2023	FY 2024	Adjustment	
	Approved Budget	Recommended Budget	Dollars	%
Mike Ilitch School of Business	14,059,452	15,275,591	1,216,138	8.6%
ICR Mike Ilitch School of Business	133	496	363	>100%
TOTAL	14,059,585	15,276,087	1,216,501	8.7%

4. Supplementary Information



4. Supplementary Information (continued)



**Schools and Colleges
COLLEGE OF EDUCATION**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	7,692,076	7,683,866	(8,210)	-0.1%
Graduate Assistants	351,629	361,046	9,417	2.7%
Part-Time Faculty	666,219	974,563	308,343	46.3%
Other Academic	859,297	792,635	(66,662)	-7.8%
Subtotal Academic	9,569,222	9,812,110	242,888	2.5%
Non-Academic	1,696,492	1,823,382	126,890	7.5%
Total Salary	11,265,714	11,635,492	369,778	3.3%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	11,265,714	11,635,492	369,778	3.3%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	241,599	202,194	(39,404)	-16.3%
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	63,748	33,815	(29,933)	-47.0%
Travel and Moving Expenses	51,355	49,957	1,398	2.7%
Printing and Communications	60,606	48,881	(11,725)	-19.3%
Other Expenses	43,645	114,058	70,413	>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	540,639	528,591	(12,048)	-2.2%
TOTAL EXPENDITURES	11,806,353	12,164,083	357,730	3.0%
Revenue	27,000	27,000	0	0.0%
Indirect Cost Recovery	33,872	41,874	8,002	23.6%
NET EXPENDITURES	11,813,225	12,178,957	365,732	3.1%

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	193,515
Transfer from Strategic Initiatives	70,000
Additional Labor Adjustments	45,015
Transfer from Office of Provost	23,708
Total Technical Adjustments	332,238
<u>Program Changes</u>	<u>Dollars</u>
FY 2024 Budget Reductions	(304,689)
<u>Adjustments</u>	
Spring/Summer Distribution	281,638
Differential Tuition	48,544
Indirect Cost Recovery	8,002
Total Program Changes	33,495
Total Budget Adjustments	365,732

2. Other Matters

Beginning in FY 2017, a differential tuition rate was set for undergraduate Kinesiology students. The lower division undergraduate differential for FY 2024 is set at \$35.84 per credit hour and \$430.94 for flat rate, and is expected to generate total revenues of \$171,799. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$146,029 for FY 2024.

The differential for Kinesiology upper division undergraduates is set at \$55.60 per credit hour and \$668.57 for flat rate, and is expected to generate total revenues of \$480,607 for FY 2024. Of that amount, 85 percent of this differential is reinvested in the program. The aggregate reinvestment totals \$408,516.

Beginning in FY 2017, a differential tuition rate was set for graduate Kinesiology students. The differential for FY 2024 is set at \$104.39 per credit hour and is expected to generate total revenues of \$247,717. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$210,560 for FY 2024. At the end of the fiscal year an adjustment will be made to all reinvestments based on actual enrollment.

For FY 2024, the full summer spring/summer revenue distribution will be loaded in the budget and the policy of reserving 30% centrally is discontinued. At the end of the fiscal year an adjustment will be made based on actual spring/summer revenues and expenses.

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

Schools and Colleges
COLLEGE OF EDUCATION

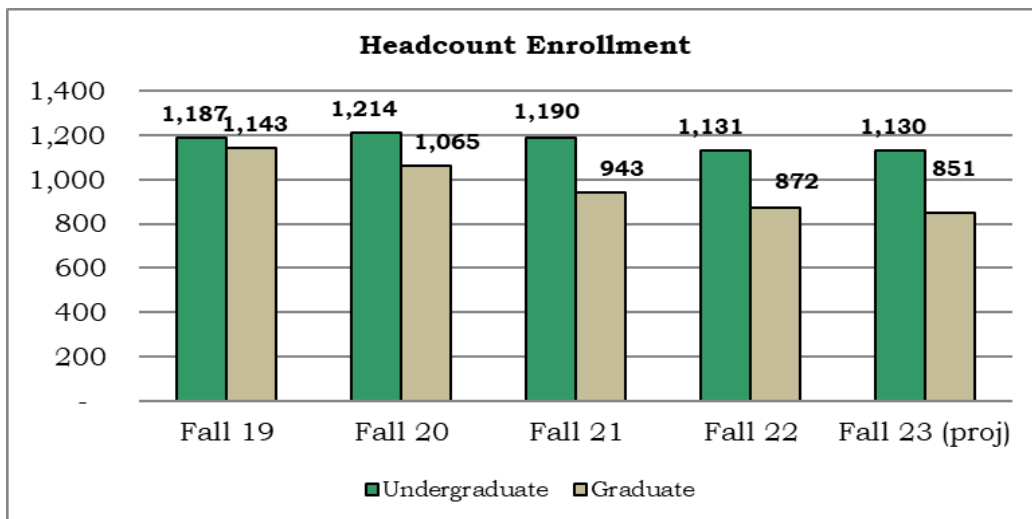
2. Other Matters (continued)

Funding Type	FY 2023	FY 2024	Diff.
Spring/Summer Distribution	437,979	719,617	281,638
Undergraduate Differential Tuition	525,724	554,545	28,821
Graduate Differential Tuition	190,837	210,560	19,723
TOTAL	1,154,540	1,484,722	330,182

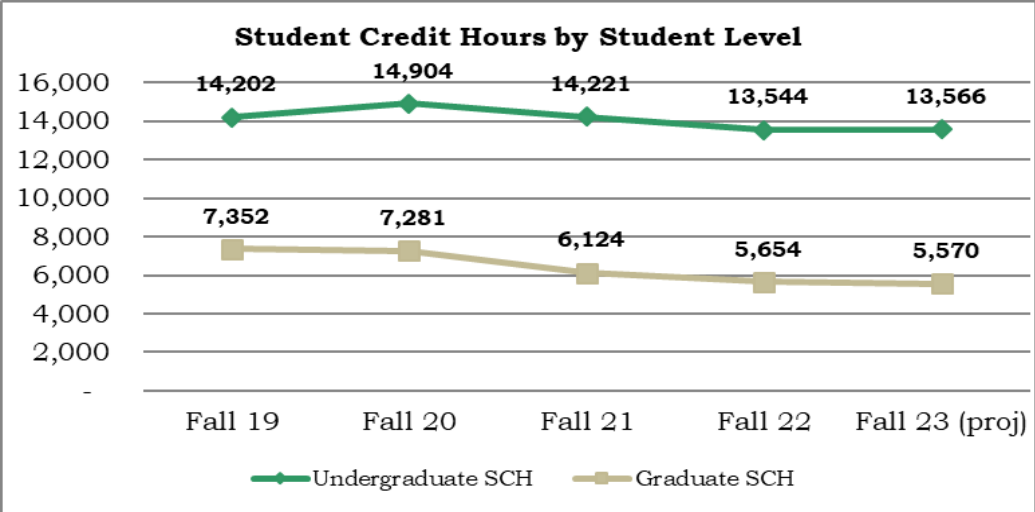
3. Component Units

	FY 2023	FY 2024	Adjustment	
	Approved	Recommended	Dollars	%
	Budget	Budget		
College of Education	11,779,353	12,137,083	357,730	3.0%
ICR College of Education	33,872	41,874	8,002	23.6%
TOTAL	11,813,225	12,178,957	365,732	3.1%

4. Supplementary Information



4. Supplementary Information (continued)



Schools and Colleges
COLLEGE OF ENGINEERING

Fiscal Year 2024
General Fund Budget
(in Dollars)

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	16,818,523	17,008,982	190,459	1.1%
Graduate Assistants	1,700,669	1,751,191	50,523	3.0%
Part-Time Faculty	1,968	349,970	348,002	>100%
Other Academic	807,337	969,332	161,995	20.1%
Subtotal Academic	19,328,496	20,079,475	750,979	3.9%
Non-Academic	2,103,102	2,111,231	8,130	0.4%
Total Salary	21,431,598	22,190,707	759,109	3.5%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	21,431,598	22,190,707	759,109	3.5%
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	1,865,655	1,831,684	(33,971)	-1.8%
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	2,210,602	2,176,631	(33,971)	-1.5%
TOTAL EXPENDITURES	23,642,200	24,367,338	725,138	3.1%
Revenue	140,000	140,000	0	0.0%
Indirect Cost Recovery	381,081	419,782	38,701	10.2%
NET EXPENDITURES	23,883,281	24,647,120	763,839	3.2%

Schools and Colleges
COLLEGE OF ENGINEERING

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	427,074
Additional Labor Adjustments	115,143
Total Technical Adjustments	542,217
<u>Program Changes</u>	<u>Dollars</u>
FY 2024 Budget Reductions	(467,244)
<u>Adjustments</u>	
Spring/Summer Distribution	336,558
Differential Tuition	313,607
Indirect Cost Recovery	38,701
Engineering Program Fee	0
Total Program Changes	221,622
Total Budget Adjustments	763,839

2. Other Matters

Beginning in FY 2004, a differential tuition rate was set for graduate engineering courses. The differential for FY 2024 is set at per credit hour of \$122.48 for resident and non-resident students and is expected to generate total revenues of \$1,103,790. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$938,221 for FY 2024.

Beginning in FY 2012, a differential tuition rate was set for undergraduate engineering courses. The differential for FY 2024 is set at \$35.84 per credit hour and \$430.94 for flat rate for lower division undergraduates, and \$55.60 per credit hour and \$668.57 for flat rate for upper division undergraduates and is expected to generate total revenues at \$2,986,485. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$2,538,512 for FY 2024.

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 2024 is set at per credit hour of \$885.01 for resident and non-resident students and is expected to generate total revenues of \$157,532. At the end of the fiscal year an

Schools and Colleges
COLLEGE OF ENGINEERING

2. Other Matters (continued)

adjustment will be made to all reinvestments based on actual enrollment.

For FY 2024, the full summer spring/summer revenue distribution will be loaded in the budget and the policy of reserving 30% centrally is discontinued. At the end of the fiscal year an adjustment will be made based on actual spring/summer revenues and expenses.

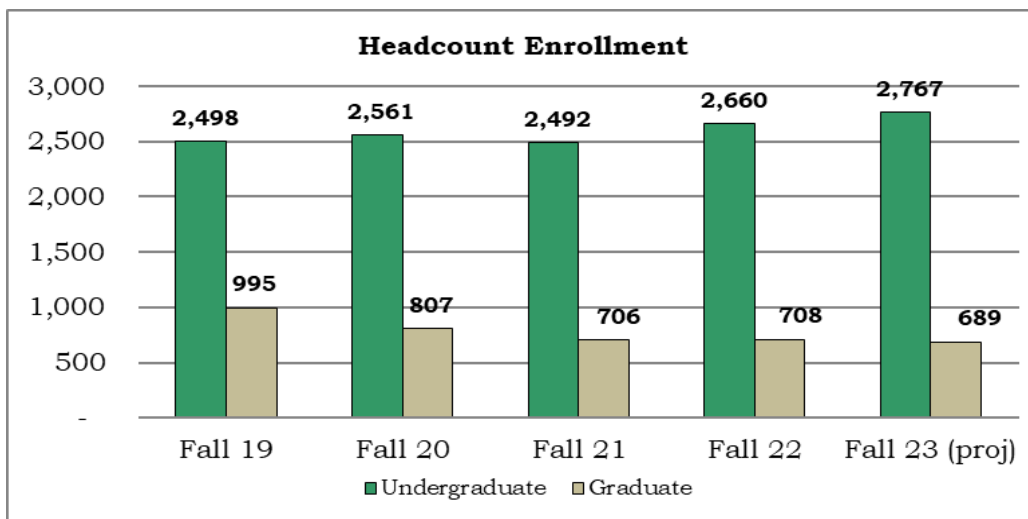
Changes to Engineering's differential tuition share, program fees and spring/ summer distribution are summarized below:

Funding Type	FY 2023	FY 2024	Diff.
Undergraduate Differential Tuition	2,206,018	2,538,512	332,494
Engineering Program Fee	1,053,256	1,053,256	0
Graduate Differential Tuition	962,436	938,221	(24,214)
Spring/Summer Distribution	374,284	710,842	336,558
Indirect Cost Recovery	381,081	419,782	38,701
Global Executive Track Diff. Tuition	152,204	157,532	5,328
TOTAL	5,129,279	5,818,145	688,866

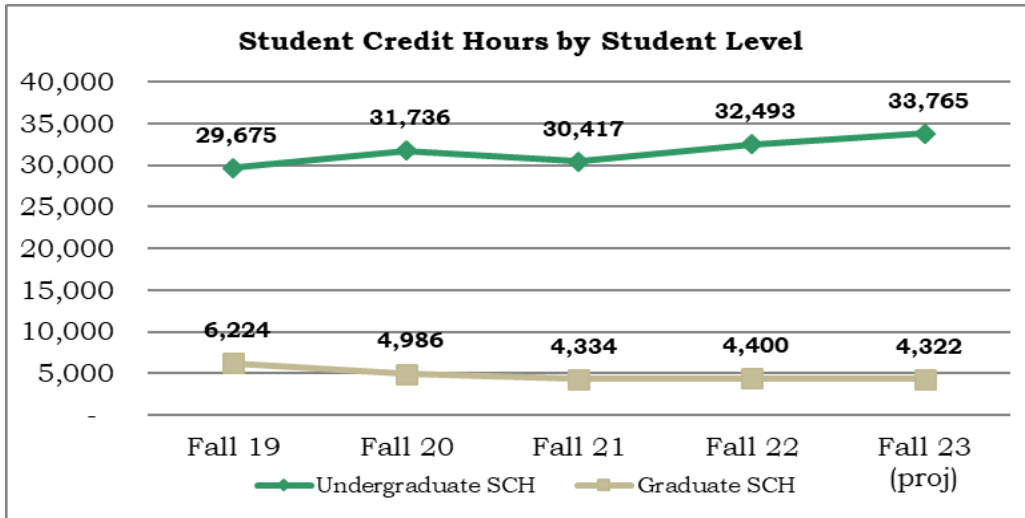
3. Component Units

	FY 2023	FY 2024	Adjustment	
	Approved	Recommended	Dollars	%
	Budget	Budget		
College of Engineering	23,502,200	24,227,338	725,138	3.1%
ICR College of Engineering	381,081	419,782	38,701	10.2%
TOTAL	23,883,281	24,647,120	763,839	3.2%

4. Supplementary Information



4. Supplementary Information (continued)



Schools and Colleges

COLLEGE OF FINE, PERFORMING AND COMMUNICATION ARTS

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	7,773,186	7,674,994	(98,193)	-1.3%
Graduate Assistants	1,245,908	1,281,133	35,226	2.8%
Part-Time Faculty	380,164	422,474	42,310	11.1%
Other Academic	837,044	922,517	85,473	10.2%
Subtotal Academic	10,236,302	10,301,118	64,816	0.6%
Non-Academic	1,876,542	1,923,689	47,147	2.5%
Total Salary	12,112,844	12,224,807	111,963	0.9%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	12,112,844	12,224,807	111,963	0.9%
General Expenses	0	0	0	0.0%
Equipment	13,205	13,205	0	0.0%
Supplies	562,972	558,020	(4,952)	-0.9%
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	85,897	(5,931)	(91,828)	>-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	894,044	797,264	(96,780)	-10.8%
TOTAL EXPENDITURES	13,006,888	13,022,071	15,183	0.1%
Revenue	500,000	500,000	0	0.0%
Indirect Cost Recovery	2,898	2,113	(785)	-27.1%
NET EXPENDITURES	12,509,786	12,524,184	14,398	0.1%

Schools and Colleges
COLLEGE OF FINE, PERFORMING AND COMMUNICATION ARTS

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	196,635
Additional Labor Adjustments	89,871
Transfer from Strategic Initiative	56,496
Transfer from C&IT	50,000
Transfer to Development	(60,220)
Total Technical Adjustments	332,782
<u>Program Changes</u>	<u>Dollars</u>
FY 2024 Budget Reductions	(240,138)
<u>Adjustments</u>	
Spring/Summer Distribution	14,367
Indirect Cost Recovery	(785)
Differential Tuition	(91,828)
Total Program Changes	(318,384)
Total Budget Adjustments	14,398

2. Other Matters

Beginning in FY 2009, a differential tuition rate was set for undergraduate lower division Fine Arts students. The differential for FY 2024 is set at \$35.84 per credit hour and \$430.94 for flat rate and is expected to generate total revenues of \$399,664. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$339,714 for FY 2024.

Beginning in FY 2010, a differential tuition rate was set for graduate Fine Arts students. The differential for FY 2024 is set at \$38.11 per credit hour for residents and non-resident students and is expected to generate total revenues of \$84,116. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$71,499 for FY 2024.

A differential for upper level undergraduates is set at \$55.60 per credit hour and \$668,57 for flat rate and is expected to generate total revenues of \$980,863 for upper division students for FY 2024. Of that amount, 85 percent of this differential is reinvested in the program. The aggregate reinvestment totals \$833,733. At the end of the fiscal year an adjustment will be made to all reinvestments based on actual enrollment.

Beginning in FY 2013, 70 percent of the estimated net spring/summer revenue distribution will be loaded in the budget. At the end of the fiscal year, an adjustment will be made based on actual spring/summer revenues and expenses.

Schools and Colleges
COLLEGE OF FINE, PERFORMING AND COMMUNICATION ARTS

2. Other Matters (continued)

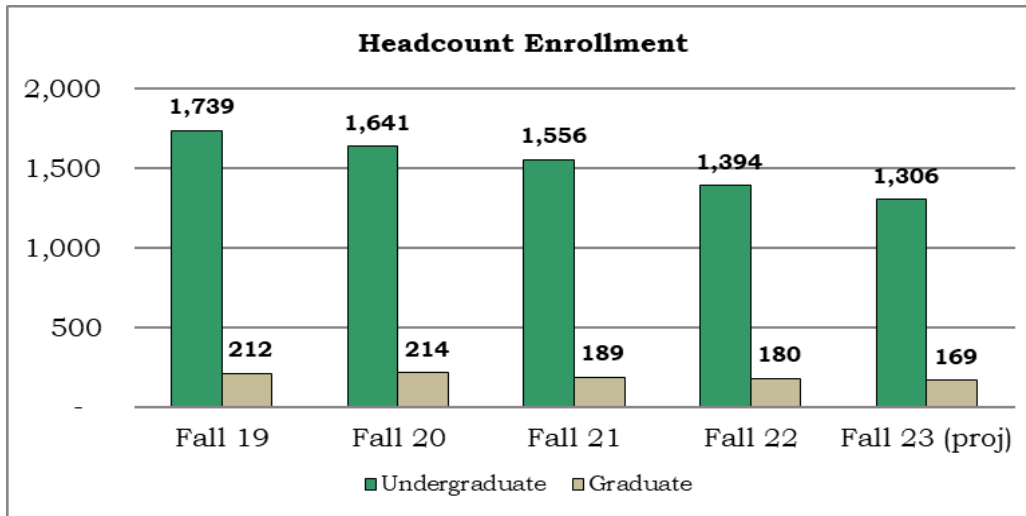
Changes to Fine, Performing and Communication Arts's differential tuition share and spring/summer distribution are summarized below:

Funding Type	FY 2023	FY 2024	Diff.
Undergraduate Differential Tuition	1,273,005	1,173,448	(99,558)
Spring/Summer Distribution	149,311	163,678	14,367
Graduate Differential Tuition	63,769	71,499	7,730
TOTAL	1,486,086	1,408,625	(77,461)

3. Component Units

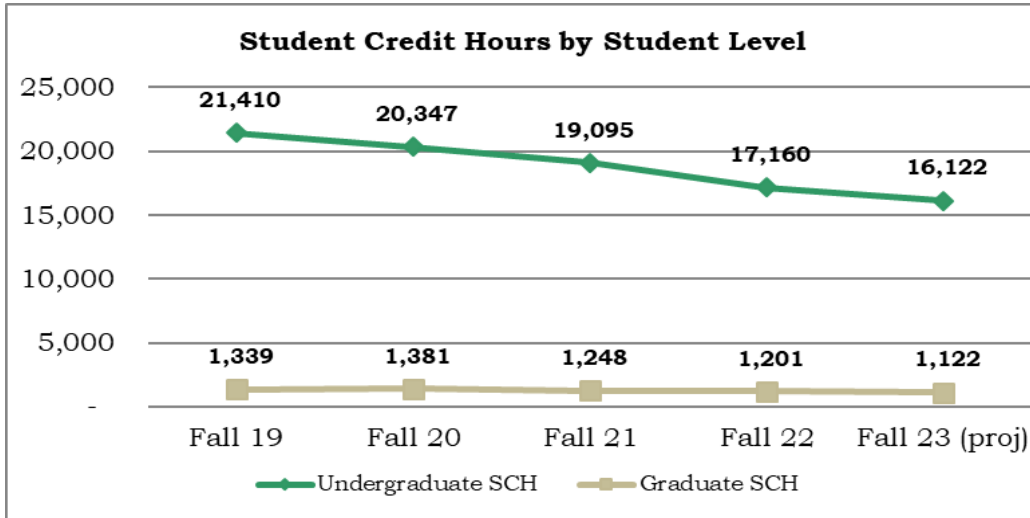
	FY 2023	FY 2024	Adjustment	
	Approved	Recommended	Dollars	%
	Budget	Budget		
Fine and Performing Arts	8,830,043	8,876,554	46,511	0.5%
Communication	3,676,845	3,645,516	(31,329)	-0.9%
ICR Fine, Performing and Comm. Arts	2,898	2,113	(785)	-27.1%
TOTAL	12,509,786	12,524,184	14,398	0.1%

4. Supplementary Information



Schools and Colleges
COLLEGE OF FINE, PERFORMING AND COMMUNICATION ARTS

4. Supplementary Information (continued)



**Schools and Colleges
GRADUATE SCHOOL**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	10,000	0	(10,000)	-100.0%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	235	372	137	58.4%
Other Academic	0	0	0	0.0%
Subtotal Academic	10,235	372	(9,863)	-96.4%
Non-Academic	1,609,495	1,587,597	(21,898)	-1.4%
Total Salary	1,619,730	1,587,970	(31,761)	-2.0%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	1,619,730	1,587,970	(31,761)	-2.0%
General Expenses	54,723	28,996	25,727	47.0%
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	24,703	19,703	5,000	20.2%
Scholarships and Fellowships	30,000	20,000	(10,000)	-33.3%
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	156,725	115,998	40,727	26.0%
TOTAL EXPENDITURES	1,776,455	1,703,968	(72,488)	-4.1%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	19,530	18,554	(976)	-5.0%
NET EXPENDITURES	1,795,985	1,722,522	(73,464)	-4.1%

**Schools and Colleges
GRADUATE SCHOOL**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	8,322
Additional Labor Adjustments	137
Total Technical Adjustments	8,459
<u>Program Changes</u>	<u>Dollars</u>
FY24 Budget Reductions	(80,947)
<u>Adjustments</u>	
Indirect Cost Recovery	(976)
Total Program Changes	(81,923)
Total Budget Adjustments	(73,464)

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 2023</u>	<u>FY 2024</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 2023</u>	<u>FY 2024</u>	<u>Adjustment</u>	
	<u>Approved Budget</u>	<u>Recommended Budget</u>	<u>Dollars</u>	<u>%</u>
Graduate School	1,776,455	1,703,968	(72,488)	-4.1%
ICR Graduate School	19,530	18,554	(976)	-5.0%
TOTAL	1,795,985	1,722,522	(73,464)	-4.1%

4. Supplementary Information

Note: Enrollment no longer shown separately for Graduate School. This enrollment is now incorporated into the other schools and colleges.

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Schools and Colleges
THE IRVIN D. REID HONORS COLLEGE

Fiscal Year 2024
General Fund Budget
(in Dollars)

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	326,821	377,222	50,401	15.4%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	31,792	26,366	(5,427)	-17.1%
Other Academic	397,552	416,249	18,697	4.7%
Subtotal Academic	756,165	819,837	63,672	8.4%
Non-Academic	562,284	538,716	(23,568)	-4.2%
Total Salary	1,318,449	1,358,553	40,104	3.0%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	1,318,449	1,358,553	40,104	3.0%
General Expenses	9,401	324	(9,077)	-96.6%
Equipment	0	0	0	0.0%
Supplies	116,534	85,924	(30,610)	-26.3%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	14,189	14,189	0	0.0%
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	160,934	121,247	39,687	24.7%
TOTAL EXPENDITURES	1,479,383	1,479,800	417	0.0%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	1,479,383	1,479,800	417	0.0%

Schools and Colleges
THE IRVIN D. REID HONORS COLLEGE

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	23,599
Additional Labor Adjustments	3,882
Total Technical Adjustments	27,481
<u>Program Changes</u>	<u>Dollars</u>
FY 2024 Budget Reductions	(29,588)
<u>Adjustments</u>	
Spring/Summer Distribution	2,523
Honors Program Fee	0
Total Program Changes	(27,065)
Total Budget Adjustments	417

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 2024, the full summer spring/summer revenue distribution will be loaded in the budget and the policy of reserving 30% centrally is discontinued. At the end of the fiscal year an adjustment will be made based on actual spring/summer revenues and expenses.

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

<u>Funding Type</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Diff.</u>
Honors Program Fee	181,624	181,624	0
Spring/Summer Distribution	0	2,523	2,523
TOTAL	181,624	184,147	2,523

Schools and Colleges
SCHOOL OF INFORMATION SCIENCES

Fiscal Year 2024
General Fund Budget
(in Dollars)

	FY 2023	FY 2024	Budget	
	Approved	Recommended	Adjustment	
	Budget	Budget	Dollars	%
Full-Time Faculty	1,250,730	1,218,932	(31,798)	-2.5%
Graduate Assistants	38,513	39,822	1,309	3.4%
Part-Time Faculty	100,014	141,290	41,276	41.3%
Other Academic	224,662	227,775	3,113	1.4%
Subtotal Academic	1,613,920	1,627,820	13,900	0.9%
Non-Academic	255,734	256,670	936	0.4%
Total Salary	1,869,654	1,884,490	14,836	0.8%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	1,869,654	1,884,490	14,836	0.8%
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	74,356	49,587	24,769	33.3%
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	96,500	71,731	24,769	25.7%
TOTAL EXPENDITURES	1,966,154	1,956,221	(9,933)	-0.5%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	6,848	6,848	0.0%
NET EXPENDITURES	1,966,154	1,963,069	(3,085)	-0.2%

Schools and Colleges
SCHOOL OF INFORMATION SCIENCES

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	30,765
Additional Labor Adjustments	6,804
Total Technical Adjustments	37,568
<u>Program Changes</u>	<u>Dollars</u>
FY 2024 Budget Reductions	(58,985)
<u>Adjustments</u>	
Spring/Summer Distribution	36,253
Indirect Cost Recovery	6,848
Differential Tuition	(24,769)
Total Program Changes	(40,653)
Total Budget Adjustments	(3,085)

2. Other Matters

Beginning in FY 2007, a differential tuition rate was set for Information Sciences students. The differential for FY 2024 is set at \$122.48 per credit hour for residents and non-residents students and is expected to generate total revenues of \$639,836. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$543,860 for FY 2024. At the end of the fiscal year, an adjustment will be made to all reinvestments based on actual enrollment.

For FY 2024, the full summer spring/summer revenue distribution will be loaded in the budget and the policy of reserving 30% centrally is discontinued. At the end of the fiscal year an adjustment will be made based on actual spring/summer revenues and expenses.

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

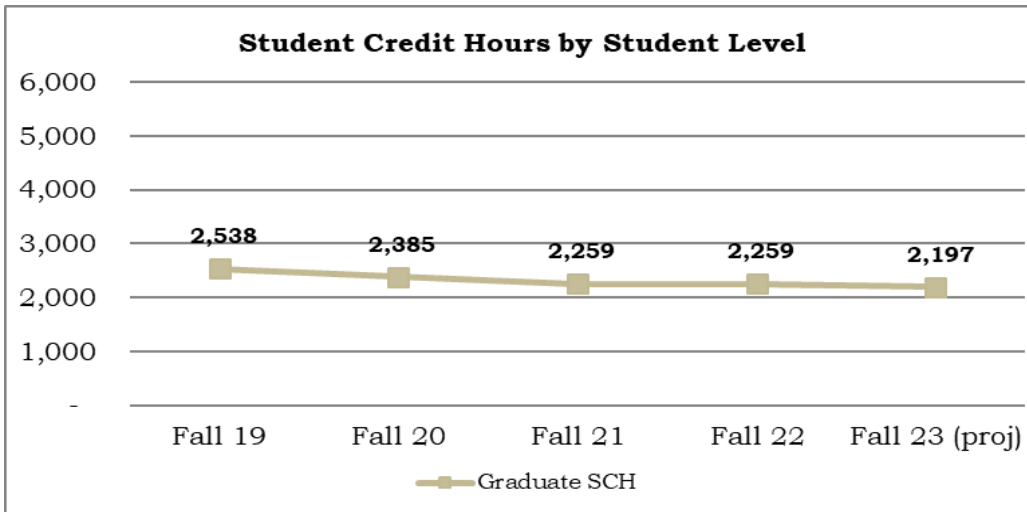
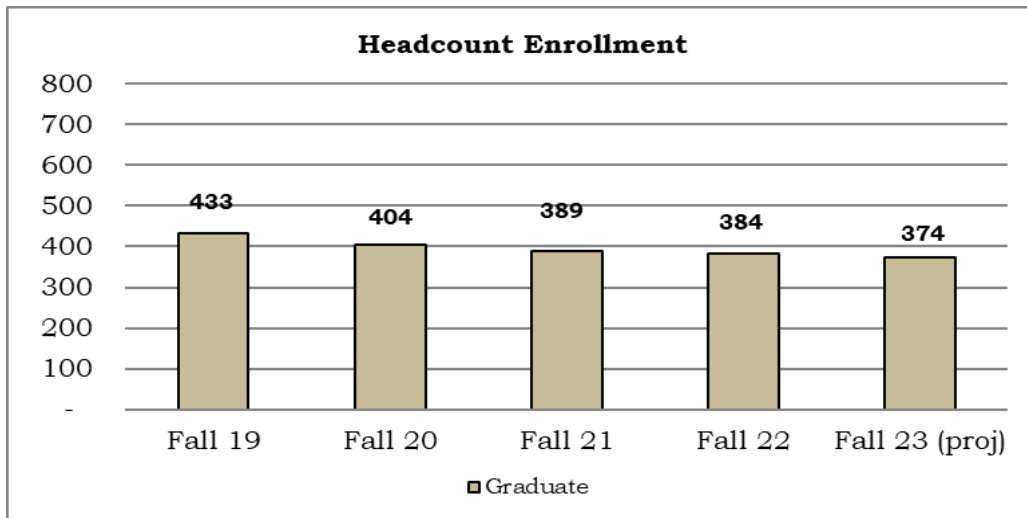
<u>Funding Type</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Diff.</u>
Graduate Differential Tuition	568,630	543,860	(24,769)
Spring/Summer Distribution	159,321	195,574	36,253
TOTAL	727,951	739,434	11,484

Schools and Colleges
SCHOOL OF INFORMATION SCIENCES

3. Component Units

	FY 2023	FY 2024	Adjustment	
	Approved	Recommended	Dollars	%
	Budget	Budget		
Information Sciences	1,966,154	1,956,221	(9,933)	-0.5%
ICR Information Sciences	0	6,848	6,848	0.0%
TOTAL	1,966,154	1,963,069	(3,085)	-0.2%

4. Supplementary Information



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**Schools and Colleges
LAW SCHOOL**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	6,845,398	6,844,878	(520)	0.0%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	302,349	301,482	(866)	-0.3%
Other Academic	263,575	478,290	214,715	81.5%
Subtotal Academic	7,411,322	7,624,650	213,329	2.9%
Non-Academic	1,953,755	1,821,305	(132,450)	-6.8%
Total Salary	9,365,077	9,445,956	80,879	0.9%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	9,365,077	9,445,956	80,879	0.9%
General Expenses	0	0	0	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	53,336	34,365	(18,971)	-35.6%
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	82,913	62,913	(20,000)	-24.1%
Other Expenses	113,328	489,964	376,637	>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	441,825	779,491	337,666	76.4%
TOTAL EXPENDITURES	9,806,903	10,225,447	418,544	4.3%
Revenue	13,697	13,697	0	0.0%
Indirect Cost Recovery	15,847	18,658	2,811	17.7%
NET EXPENDITURES	9,809,053	10,230,408	421,355	4.3%

**Schools and Colleges
LAW SCHOOL**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	152,589
Transfer from Strategic Initiatives	65,652
Additional Labor Adjustments	19,257
Total Technical Adjustments	237,498
<u>Program Changes</u>	<u>Dollars</u>
FY 2024 Budget Reductions	(195,590)
<u>Adjustments</u>	
Differential Tuition	376,637
Indirect Cost Recovery	2,811
Total Program Changes	183,858
Total Budget Adjustments	421,355

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 2024 is set at \$269.37 for graduate and all JD students. The differential tuition is expected to generate total revenues of \$3,209,544. Of that amount, 85 percent is reinvested in the programs. The aggregate reinvestment totals \$2,728,112 for FY 2024. At the end of the fiscal year an adjustment will be made to all reinvestments based on actual enrollment.

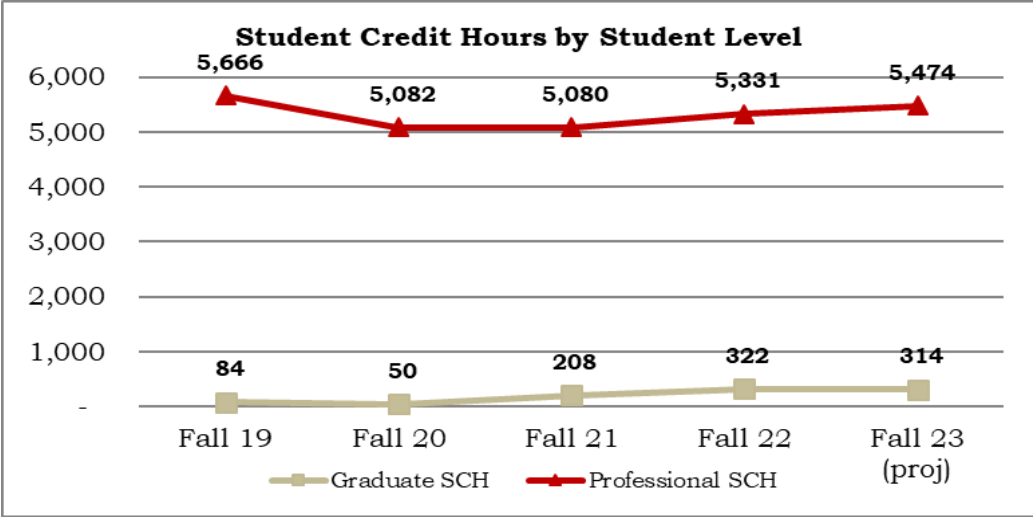
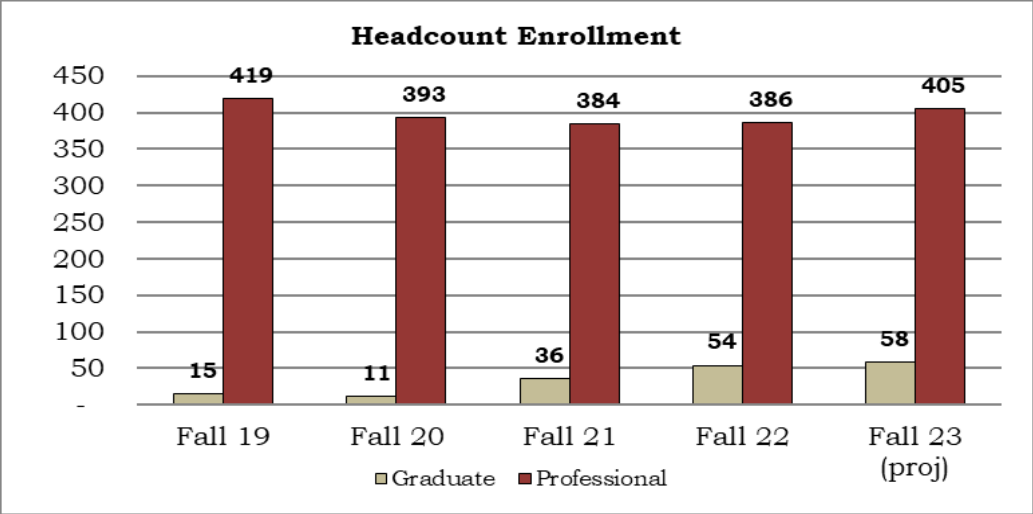
Changes to Law School's differential tuition share is summarized below:

<u>Funding Type</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Diff.</u>
Differential Tuition	2,351,475	2,728,112	376,637

3. Component Units

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Adjustment</u>	
	<u>Approved</u>	<u>Recommended</u>	<u>Dollars</u>	<u>%</u>
	<u>Budget</u>	<u>Budget</u>		
Law School	9,793,206	10,211,750	418,544	4.3%
ICR Law School	15,847	18,658	2,811	17.7%
TOTAL	9,809,053	10,230,408	421,355	4.3%

4. Supplementary Information



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Schools and Colleges
COLLEGE OF LIBERAL ARTS AND SCIENCES

Fiscal Year 2024
General Fund Budget
(in Dollars)

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	39,976,883	39,620,161	(356,721)	-0.9%
Graduate Assistants	6,433,872	6,643,546	209,674	3.3%
Part-Time Faculty	1,798,191	2,233,356	435,165	24.2%
Other Academic	2,447,976	2,507,027	59,051	2.4%
Subtotal Academic	50,656,921	51,004,090	347,169	0.7%
Non-Academic	4,538,346	4,580,222	41,876	0.9%
Total Salary	55,195,267	55,584,312	389,045	0.7%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	55,195,267	55,584,312	389,045	0.7%
General Expenses	2,600	896	(1,704)	-65.5%
Equipment	24,285	24,268	(17)	-0.1%
Supplies	712,123	714,349	2,226	0.3%
Facility Costs	60,536	60,529	7	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	427,711	427,037	(674)	-0.2%
Scholarships and Fellowships	43,490	43,451	(39)	-0.1%
Professional Development	27,036	27,017	(19)	-0.1%
Travel and Moving Expenses	153,783	153,676	(107)	-0.1%
Printing and Communications	245,071	244,935	136	0.1%
Other Expenses	1,707,294	1,671,186	(36,108)	-2.1%
Internal/Intra/Inter Fund Transf.	(1,246,400)	(1,245,900)	(500)	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	2,157,529	2,121,444	(36,085)	-1.7%
TOTAL EXPENDITURES	57,352,796	57,705,756	352,960	0.6%
Revenue	153,500	153,500	0	0.0%
Indirect Cost Recovery	664,178	730,254	66,076	9.9%
NET EXPENDITURES	57,863,474	58,282,510	419,036	0.7%

Schools and Colleges
COLLEGE OF LIBERAL ARTS AND SCIENCES

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	1,128,512
Transfer from Division of the Provost	231,125
Transfer from Strategic Initiatives	197,000
Total Technical Adjustments	1,556,637
<u>Program Changes</u>	<u>Dollars</u>
FY 2024 Budget Reductions	(1,569,087)
<u>Adjustments</u>	
Spring/Summer Distribution	401,495
Indirect Cost Recovery	66,076
Sciences Program Fee	0
Differential Tuition	(36,085)
Total Program Changes	(1,137,601)
Total Budget Adjustments	419,036

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 students. The differential, which for FY 2024 is set at \$9.05 per credit hour and \$108.82 for flat rate for lower division undergraduates and \$9.12 per credit hour and \$109.69 for flat rate for upper division undergraduates, is expected to generate total revenues of \$748,420. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$636,157 for FY 2024.

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 2024 is set at \$35.84 per credit hour and \$430.94 for flat rate for lower division and \$55.60 per credit hour and \$668.57 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 2024, 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 \$415,237. At the end of the fiscal year an adjustment will be made to all reinvestments based on actual enrollment.

For FY 2024, the full summer spring/summer revenue distribution will be loaded in the budget and the policy of reserving 30% centrally is discontinued. At the end of the fiscal year an adjustment will be made based on actual spring/summer revenues and expenses.

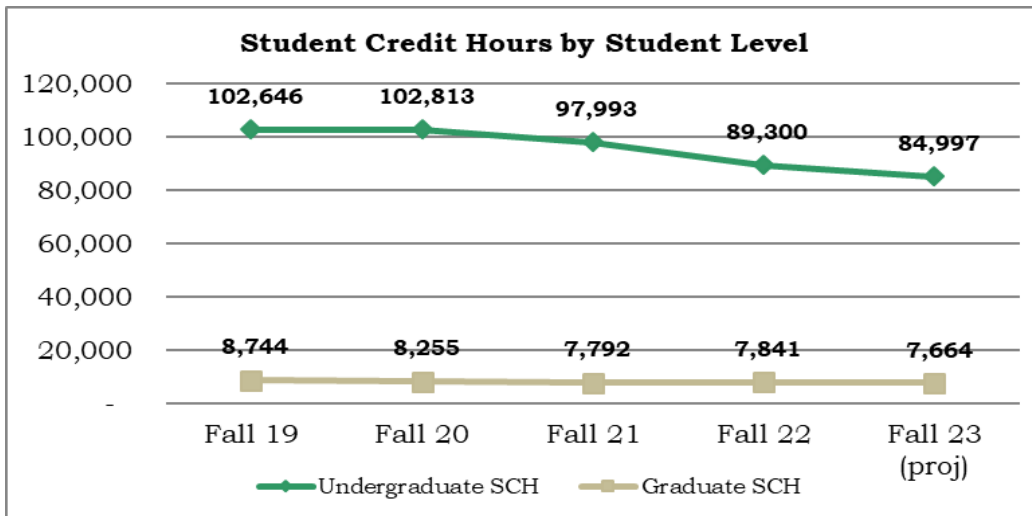
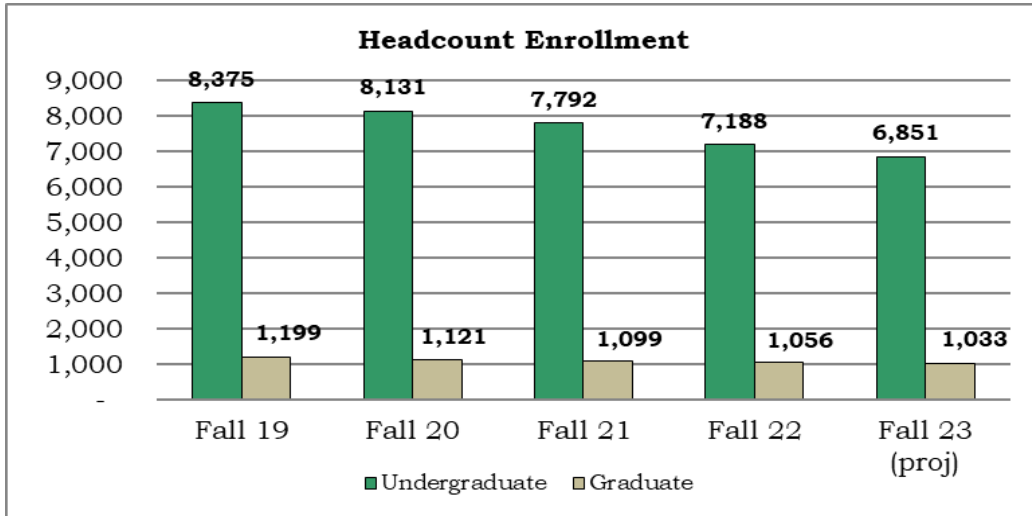
Changes to the College of Liberal Arts and Science's spring/summer distribution, program fee and differential tuition are summarized below:

Funding Type	FY 2023	FY 2024	Diff.
Spring/Summer Distribution	1,519,807	1,921,302	401,495
Sciences Differential Tuition	633,730	636,157	2,427
Sciences Program Fee	542,959	542,959	0
UG Public Health Diff. Tuition	453,748	415,237	(38,511)
TOTAL	3,150,245	3,515,655	365,410

3. Component Units

	FY 2023	FY 2024	Adjustment	
	Approved Budget	Recommended Budget	Dollars	%
Science	34,490,290	34,982,598	492,307	1.4%
Liberal Arts	21,138,417	21,901,651	763,234	3.6%
Geography and Urban Planning	601,364	665,004	63,640	10.6%
Center for Peace and Conflict Studies	1,377	3,003	1,626	>100%
Interdisciplinary Studies Program	967,848	0	(967,848)	-100.0%
ICR Liberal Arts and Sciences	664,178	730,254	66,076	9.9%
TOTAL	57,863,474	58,282,510	419,036	0.7%

4. Supplementary Information



**Schools and Colleges
SCHOOL OF MEDICINE**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	34,987,069	39,758,517	4,771,449	13.6%
Graduate Assistants	1,667,095	1,600,000	(67,095)	-4.0%
Part-Time Faculty	293,530	350,000	56,470	19.2%
Other Academic	1,830,179	2,231,000	400,821	21.9%
Subtotal Academic	38,777,872	43,939,517	5,161,645	13.3%
Non-Academic	12,592,904	13,850,000	1,257,096	10.0%
Total Salary	51,370,777	57,789,517	6,418,741	12.5%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	51,370,777	57,789,517	6,418,741	12.5%
General Expenses	0	750	750	0.0%
Equipment	189,167	250,000	60,833	32.2%
Supplies	1,909,656	1,909,656	0	0.0%
Facility Costs	532,800	532,800	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	2,529,861	4,500,000	1,970,139	77.9%
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	1,503,986	1,000,000	(503,986)	-33.5%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	752,000	5,252,000	4,500,000	>100%
Non-Mandatory Transfers	(4,044,055)	(11,441,816)	(7,397,761)	>100%
Subtotal General Expenses	4,328,416	2,958,392	(1,270,025)	-29.3%
TOTAL EXPENDITURES	55,699,193	60,747,909	5,048,716	9.2%
Revenue	4,877,187	4,877,187	0	0.0%
Indirect Cost Recovery	3,751,238	3,964,931	213,693	5.7%
NET EXPENDITURES	54,573,244	59,835,652	5,262,409	9.8%

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	958,880
Transfer from Office of the Provost	53,500
Additional Labor Adjustments	3,457
Total Technical Adjustments	1,015,837
<u>Program Changes</u>	<u>Dollars</u>
Reallocation of Debt Service from Central Accts.	4,500,000
FY 2024 Budget Reductions	(459,448)
<u>Adjustments</u>	
Differential Tuition	(7,673)
Indirect Cost Recovery	213,693
Total Program Changes	4,246,572
Total Budget Adjustments	5,262,409

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 2024 is set at \$301.41 per credit hour for resident and \$289.86 per credit hour for non-resident students and is expected to generate total revenues of \$1,490,938. Of that amount, 85 percent is reinvested in the school. The aggregate reinvestment totals \$1,267,297 for FY 2024.

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 2024 is set at \$35.84 per credit hour and \$430.94 for flat rate for lower division and \$55.60 per credit hour and \$668.57 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 2024, the School of Medicine share of the undergraduate public health differential tuition revenue is \$415,237. At the end of the fiscal year, an adjustment will be made to all reinvestments based on actual enrollment.

2. Other Matters (continued)

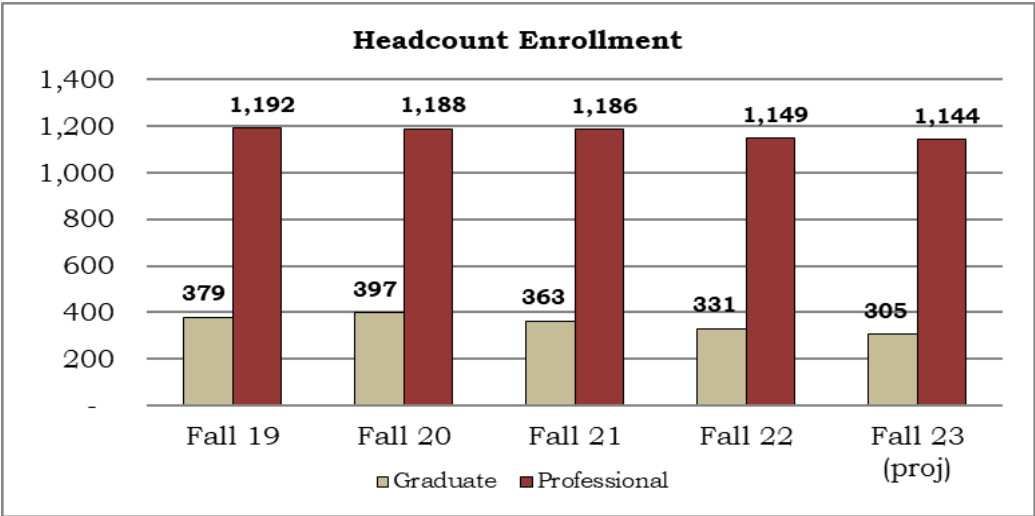
Changes to Medicine's differential tuition are summarized below:

Funding Type	FY 2023	FY 2024	Diff.
Graduate Programs Diff. Tuition	975,435	1,006,273	30,839
UG Public Health Diff. Tuition	453,748	415,237	(38,511)
TOTAL	1,429,183	1,421,510	(7,673)

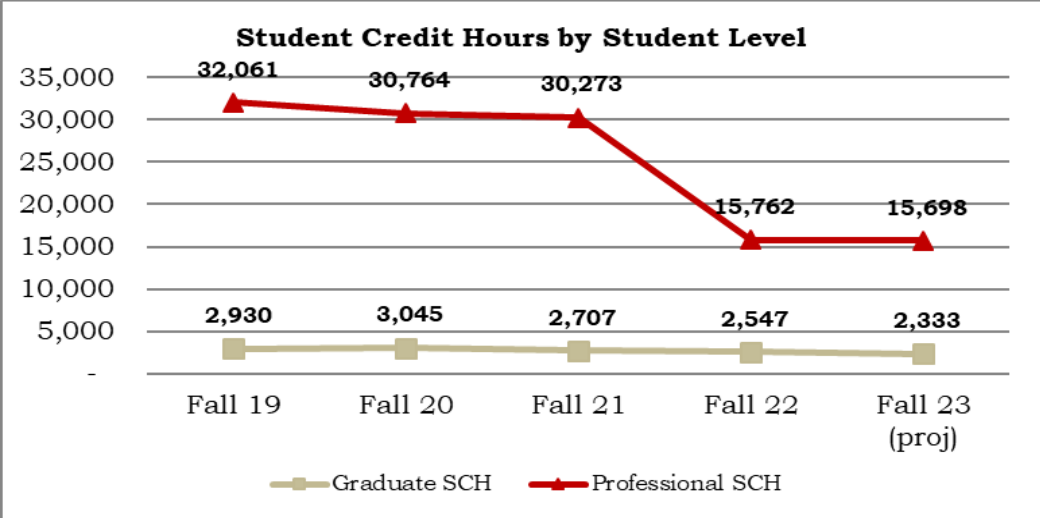
3. Component Units

	FY 2023	FY 2024	Adjustment	
	Approved Budget	Recommended Budget	Dollars	%
School of Medicine	50,822,006	55,870,721	5,048,716	9.9%
ICR School of Medicine	3,751,238	3,964,931	213,693	5.7%
TOTAL	54,573,244	59,835,652	5,262,409	9.6%

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 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	6,147,510	5,707,685	(439,825)	-7.2%
Graduate Assistants	140,019	143,788	3,769	2.7%
Part-Time Faculty	273,681	297,245	23,563	8.6%
Other Academic	244,765	175,022	(69,743)	-28.5%
Subtotal Academic	6,805,975	6,323,740	(482,235)	-7.1%
Non-Academic	1,608,810	1,908,444	299,634	18.6%
Total Salary	8,414,785	8,232,184	(182,601)	-2.2%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	8,414,785	8,232,184	(182,601)	-2.2%
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	150,000	270,000	120,000	80.0%
Scholarships and Fellowships	145,458	175,000	29,542	20.3%
Professional Development	18,628	48,628	0	0.0%
Travel and Moving Expenses	16,435	46,435	0	0.0%
Printing and Communications	107,634	142,634	35,000	32.5%
Other Expenses	395,172	584,040	188,868	47.8%
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	1,043,557	1,476,968	433,410	41.5%
TOTAL EXPENDITURES	9,458,343	9,709,151	250,809	2.7%
Revenue	49,950	49,950	0	0.0%
Indirect Cost Recovery	71,780	76,323	4,543	6.3%
NET EXPENDITURES	9,480,173	9,735,524	255,352	2.7%

1. Explanation of Changes

Restatement of FY 2023 Approved Budget

FY 2023 Approved Budget	11,304,758
<u>Transfer to other unit:</u> Health and Wellness (CAPS)	(1,824,586)
FY 2023 Restated Budget	9,480,172
<u>Technical Adjustments</u>	<u>Dollars</u>
Transfer from Strategic Initiatives	140,477
Compensation Adjustments	134,801
Additional Labor Adjustments	10,324
Total Technical Adjustments	285,602
<u>Program Changes</u>	<u>Dollars</u>
FY 2024 Budget Reduction	(223,661)
<u>Adjustments</u>	
Differential Tuition	188,868
Indirect Cost Recovery	4,543
Total Program Changes	(30,250)
Total Budget Adjustments	255,352

2. Other Matters

As of FY 2024, the Counseling and Psychological Services (CAPS) unit is moved to the Division of Health and Wellness.

Beginning in FY 2004, a differential tuition rate was set for graduate nursing students. The differential for FY 2024 is set at \$301.41 per credit hour resident and \$289.86 for non-resident students and is expected to generate total revenues of \$1,490,938. Of that amount, 85 percent is reinvested in the program. The aggregate reinvestment totals \$1,267,297 for FY 2024.

Beginning in FY 2011, a differential tuition rate was set for undergraduate upper division nursing students. The differential for FY 2024 is set at \$222.40 per credit hour and \$2,674.42 for flat rate and is expected to generate total revenues of \$2,532,481. Of that amount, 85 percent is reinvested in the program and totals \$2,152,609 for FY 2024.

2. Other Matters (continued)

Beginning in FY 2017, a differential tuition rate was set for undergraduate lower division nursing students. The differential for FY 2024 is set at \$35.84 per credit hour and \$430.94 for flat rate and is expected to generate total revenues of \$66,355. Of that amount, 85 percent will be reinvested in the program, totaling \$56,402 for FY 2024. At the end of the fiscal year, an adjustment will be made to all reinvestments based on actual enrollment.

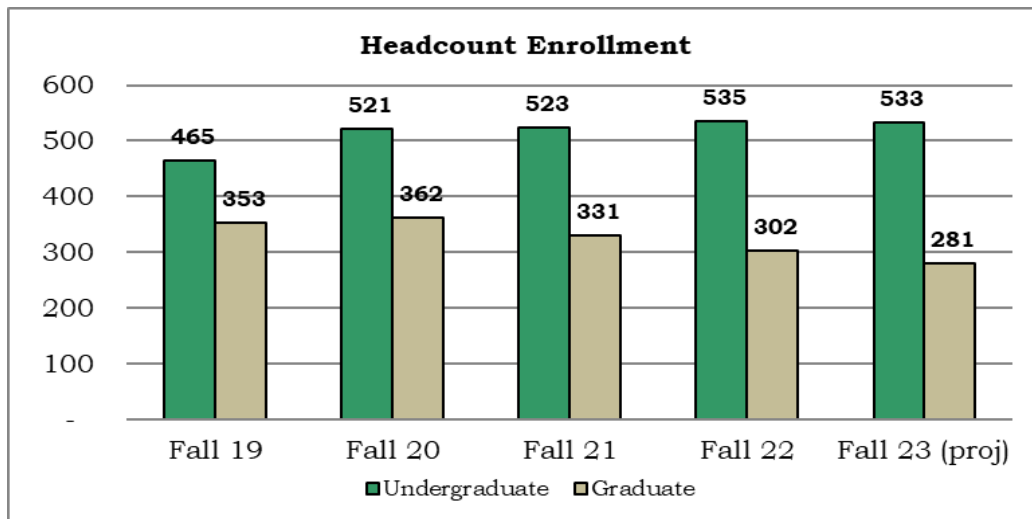
Changes to Nursing's differential tuition share are summarized below:

Funding Type	FY 2023	FY 2024	Diff.
Undergraduate Diff. Tuition	1,974,074	2,209,011	234,936
Graduate Programs Diff. Tuition	1,313,365	1,267,297	(46,068)
TOTAL	3,287,439	3,476,308	188,868

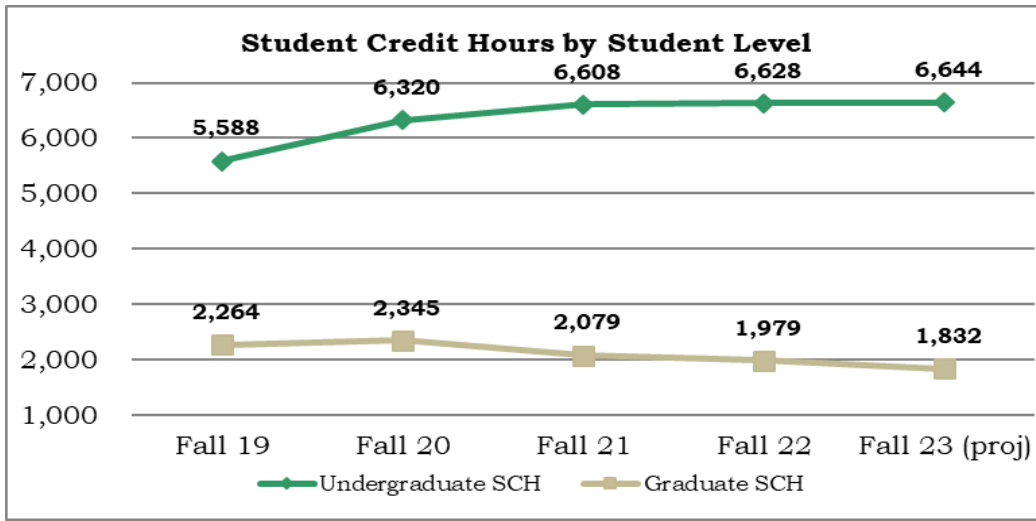
3. Component Units

	FY 2023	FY 2024	Adjustment	
	Approved Budget	Recommended Budget	Dollars	%
College of Nursing	9,408,393	9,659,201	250,809	2.7%
ICR College of Nursing	71,780	76,323	4,543	6.3%
TOTAL	9,480,173	9,735,524	255,352	2.7%

4. Supplementary Information



4. Supplementary Information (continued)



Schools and Colleges

EUGENE APPLEBAUM COLLEGE OF PHARMACY AND HEALTH SCIENCES

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment	
			Dollars	%
Full-Time Faculty	9,886,508	10,446,450	559,942	5.7%
Graduate Assistants	532,921	16,671	(516,250)	-96.9%
Part-Time Faculty	169,171	451,616	282,445	>100%
Other Academic	521,721	407,779	(113,942)	-21.8%
Subtotal Academic	11,110,320	11,322,516	212,196	1.9%
Non-Academic	2,441,730	2,431,316	(10,415)	-0.4%
Total Salary	13,552,051	13,753,832	201,781	1.5%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	13,552,051	13,753,832	201,781	1.5%
General Expenses	781,592	34,541	(747,052)	-95.6%
Equipment	0	56,980	56,980	0.0%
Supplies	368,054	247,783	(120,271)	-32.7%
Facility Costs	852	8,352	7,500	>100%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	205,569	274,472	68,903	33.5%
Scholarships and Fellowships	4,586	5,586	1,000	21.8%
Professional Development	114,025	231,521	117,496	>100%
Travel and Moving Expenses	99,406	157,041	57,635	58.0%
Printing and Communications	70,610	53,439	(17,171)	-24.3%
Other Expenses	355,722	66,309	(289,413)	-81.4%
Internal/Intra/Inter Fund Transf.	0	150,000	150,000	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	2,000,416	1,286,024	(714,392)	-35.7%
TOTAL EXPENDITURES	15,552,467	15,039,855	(512,612)	-3.3%
Revenue	280,000	285,481	5,481	2.0%
Indirect Cost Recovery	179,118	176,579	(2,539)	-1.4%
NET EXPENDITURES	15,451,585	14,930,954	(520,631)	-3.4%

Schools and Colleges

EUGENE APPLEBAUM COLLEGE OF PHARMACY AND HEALTH SCIENCES

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	224,704
Transfer from Provost	90,000
Additional Labor Adjustments	37,209
Total Technical Adjustments	351,913
<u>Program Changes</u>	<u>Dollars</u>
FY 2024 Budget Reductions	(935,814)
<u>Adjustments</u>	
Differential Tuition	65,809
Indirect Cost Recovery	(2,539)
Total Program Changes	(872,544)
Total Budget Adjustments	(520,632)

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 similiarly 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 2024 is set at \$113.23 for resident and \$111.09 for non-residents students and is expected to generate total revenues of \$1,471,696, including DPT. The aggregate reinvestment totals \$1,250,942 for FY 2024.

The differential tuition rate for the Doctor of Pharmacy is set at \$337.41 for residents and \$458.38 for non-residents for FY 2024 and is expected to generate total revenues of \$3,646,946, of which \$3,099,904 is reinvested in the programs in FY 2024. 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.

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

Schools and Colleges

EUGENE APPLEBAUM COLLEGE OF PHARMACY AND HEALTH SCIENCES

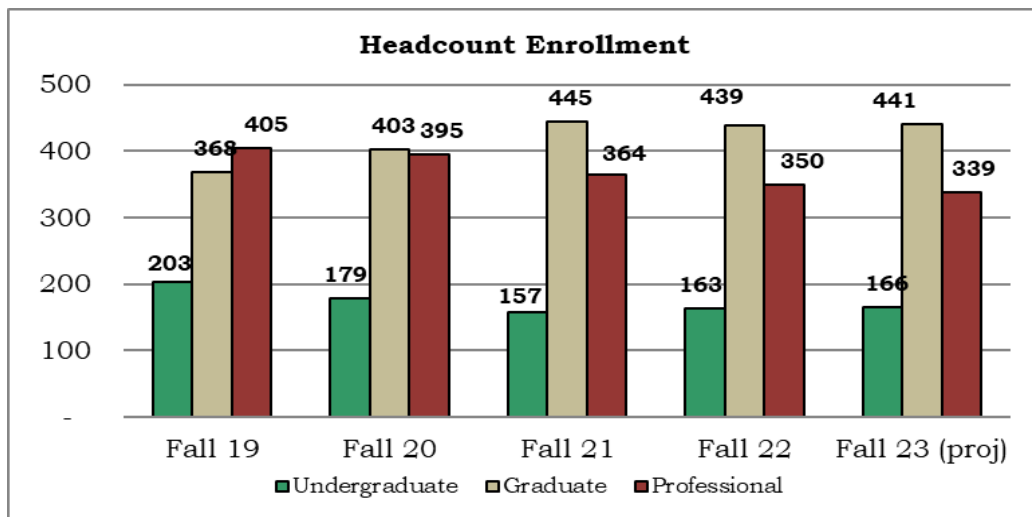
2. Other Matters (continued)

Funding Type	FY 2023	FY 2024	Diff.
Pharm.D	3,093,541	3,099,904	6,363
Other Graduate Pharmacy Programs	1,191,497	1,250,942	59,445
TOTAL	4,285,037	4,350,846	65,809

3. Component Units

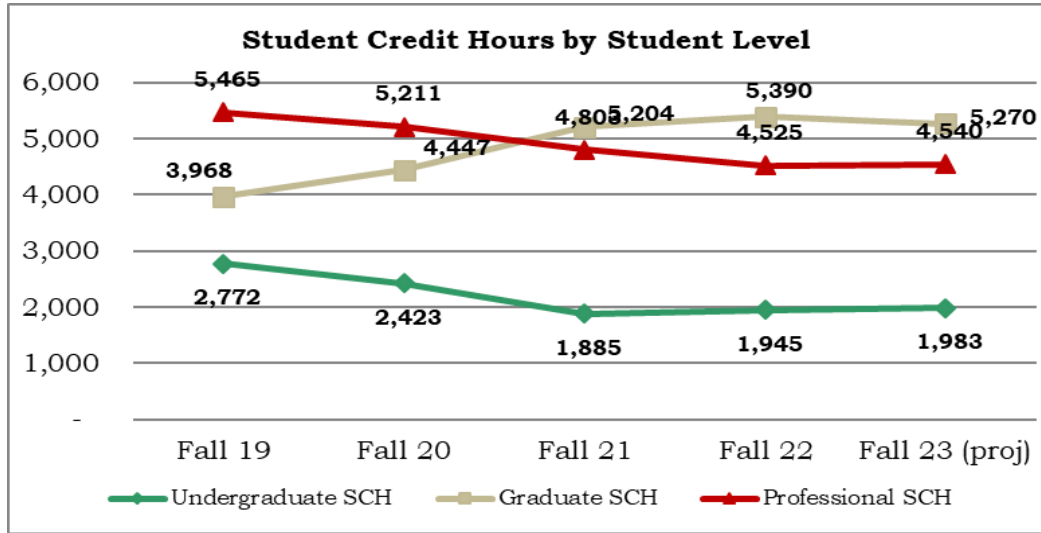
	FY 2023	FY 2024	Adjustment	
	Approved Budget	Recommended Budget	Dollars	%
Pharmacy	9,151,501	8,389,595	(761,906)	-8.3%
Health Sciences	6,120,966	6,364,779	243,813	4.0%
ICR College of Nursing	179,118	176,579	(2,539)	-1.4%
TOTAL	15,451,585	14,930,954	(520,631)	-3.4%

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 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	3,583,219	3,510,153	(73,066)	-2.0%
Graduate Assistants	123,368	124,154	786	0.6%
Part-Time Faculty	389,504	502,321	112,817	29.0%
Other Academic	312,762	315,219	2,457	0.8%
Subtotal Academic	4,408,854	4,451,847	42,994	1.0%
Non-Academic	913,539	909,787	(3,752)	-0.4%
Total Salary	5,322,392	5,361,634	39,242	0.7%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	5,322,392	5,361,634	39,242	0.7%
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	5,379,317	5,418,559	39,242	0.7%
Revenue	40,000	40,000	0	0.0%
Indirect Cost Recovery	87,228	115,578	28,350	32.5%
NET EXPENDITURES	5,426,545	5,494,137	67,592	1.2%

**Schools and Colleges
SCHOOL OF SOCIAL WORK**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	76,620
Additional Labor Adjustments	22,064
Transfer from the Division of the Provost	8,000
Total Technical Adjustments	106,683
<u>Program Changes</u>	<u>Dollars</u>
FY 2024 Budget Reduction	(158,980)
<u>Adjustments</u>	
Spring/Summer Distribution	91,539
Indirect Cost Recovery	28,350
Total Program Changes	(39,091)
Total Budget Adjustments	67,592

2. Other Matters

For FY 2024, the full summer spring/summer revenue distribution will be loaded in the budget and the policy of reserving 30% centrally is discontinued. At the end of the fiscal year an adjustment will be made based on actual spring/summer revenues and expenses.

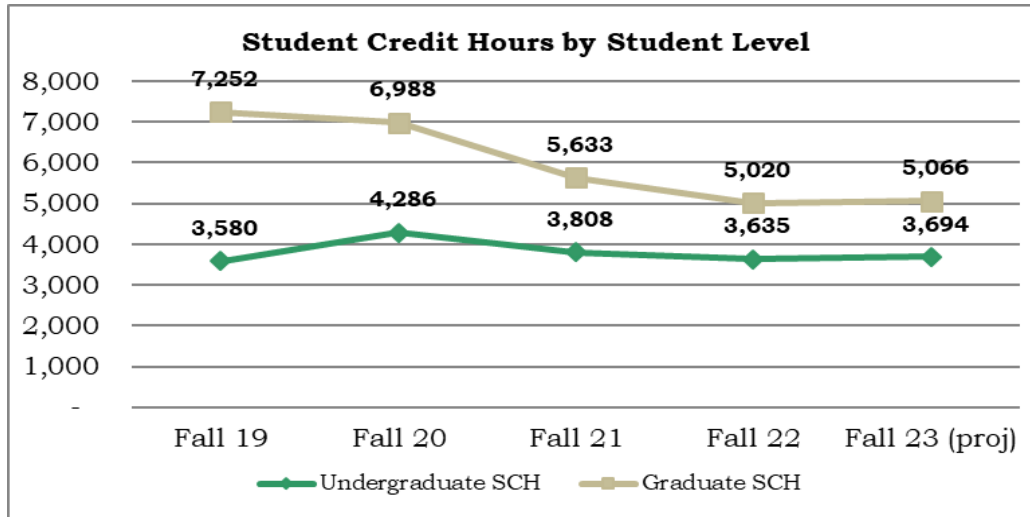
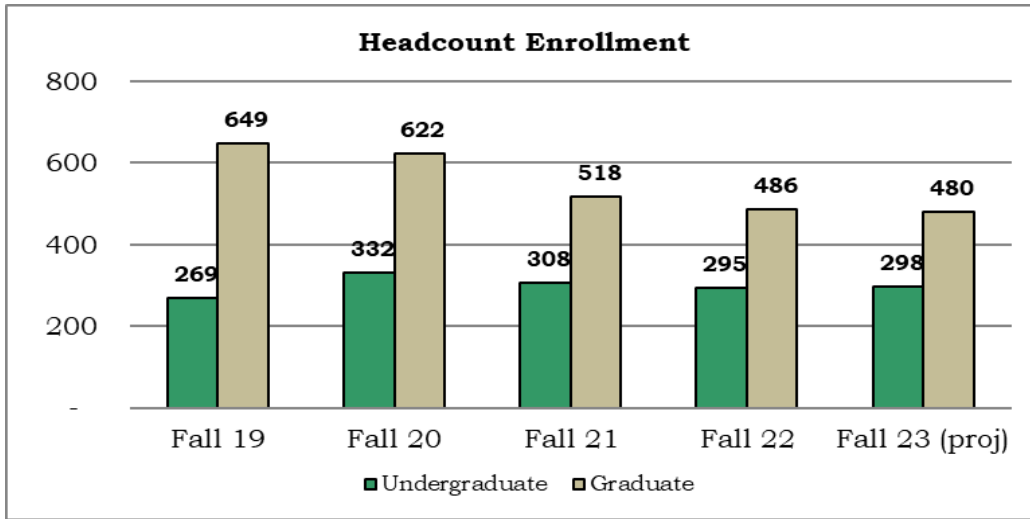
Changes to the School of Social Work's spring/summer distribution is summarized below:

<u>Funding Type</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Diff.</u>
Spring/Summer Distribution	202,987	294,526	91,539

3. Component Units

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Adjustment</u>	
	<u>Approved Budget</u>	<u>Recommended Budget</u>	<u>Dollars</u>	<u>%</u>
School of Social Work	5,339,317	5,378,559	39,242	0.7%
ICR School of Social Work	87,228	115,578	28,350	32.5%
TOTAL	5,426,545	5,494,137	67,592	1.2%

4. Supplementary Information



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**Divisions
SUMMARY BUDGET**

**Fiscal Year 2024
(In Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Variance Dollars	%
Office of the President	2,360,959	2,433,385	72,427	3%
University Relations	5,842,599	5,820,710	(21,889)	0%
Division of the Provost	75,663,023	74,226,320	(1,436,703)	-2%
Division of Research	26,031,588	26,216,023	184,435	1%
Finance and Business Operations	40,205,777	39,593,388	(612,389)	-2%
Development and Alumni Affairs	12,259,370	13,703,443	1,444,073	12%
Health Affairs	0	0	0	0%
Office of the General Counsel	2,866,466	2,866,842	376	0%
Health and Wellness	1,824,586	2,099,006	274,420	15%
Athletics	5,866,230	5,854,041	(12,189)	0%
Subtotal Divisions (excl. Fin. Aid.)	172,920,597	172,813,158	(107,438)	0%
Student Financial Aid	97,543,361	97,572,919	29,558	0%
Total Divisions	270,463,958	270,386,077	(77,881)	0%

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**Office of the President
SUMMARY DIVISION BUDGET**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended 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	2,303,800	2,369,559	65,759	2.9%
Total Salary	2,303,800	2,369,559	65,759	2.9%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	2,303,800	2,369,559	65,759	2.9%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	11,596	6,454	(5,142)	-44.3%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	15,074	18,156	3,082	20.4%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	15,325	18,300	2,975	19.4%
Travel and Moving Expenses	4,920	2,697	(2,223)	-45.2%
Printing and Communications	10,244	9,191	(1,053)	-10.3%
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	57,159	54,798	(2,361)	-4.1%
TOTAL EXPENDITURES	2,360,959	2,424,357	63,399	2.7%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	9,028	9,028	0.0%
NET EXPENDITURES	2,360,959	2,433,385	72,427	3.1%

**Office of the President
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

Restatement of FY 2023 Approved Budget

FY 2023 Approved Budget **10,355,163**

Transfer to other units:

Finance and Business Operations (7,236,254)

Office of the Provost (487,210)

University Relations (270,740)

Restated FY 2023 Approved Budget **2,360,959**

Technical Adjustments

Dollars

Additional Labor Adjustments 90,128

Total Technical Adjustments **90,128**

Program Changes

Dollars

FY 2024 Budget Reductions (26,729)

Adjustments

Indirect Cost Recovery 9,028

Total Program Changes **(17,701)**

Total Budget Adjustments **72,427**

2. Other Matters

As part of an administrative reorganization effective FY 2024, a number of units were moved from the Office the President. Public Safety moved to the Finance and Business Operations division, the University Press operating subsidy budget moved to the Office of the Provost and the Secretary of the University moved to the new University Relations division. The FY 2023 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 2023	FY 2024	Adjustment	
	Approved Budget	Recommended Budget	Dollars	%
Office of the President	1,005,988	1,083,776	77,788	7.7%
Internal Audit	992,494	970,444	(22,050)	-2.2%
Economic Development	362,477	370,137	7,661	2.1%
ICR Office of the President	0	9,028	9,028	0.0%
TOTAL	2,360,959	2,433,385	72,427	3.1%

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**University Relations
SUMMARY DIVISION BUDGET**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended 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	3,890,867	4,041,261	150,394	3.9%
Total Salary	3,890,867	4,041,261	150,394	3.9%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	3,890,867	4,041,261	150,394	3.9%
General Expenses	21,027	11,027	(10,000)	-47.6%
Equipment	0	0	0	0.0%
Supplies	76,399	76,399	0	0.0%
Facility Costs	52,729	52,729	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	297,246	229,394	(67,852)	-22.8%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	24,999	24,999	0	0.0%
Travel and Moving Expenses	29,396	29,396	0	0.0%
Printing and Communications	1,450,013	1,329,937	(120,076)	-8.3%
Other Expenses	5,568	25,568	20,000	>100%
Internal/Intra/Inter Fund Transf.	(5,645)	0	5,645	-100.0%
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	1,951,732	1,779,449	(172,283)	-8.8%
TOTAL EXPENDITURES	5,842,599	5,820,710	(21,889)	-0.4%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	5,842,599	5,820,710	(21,889)	-0.4%

**University Relations
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

Restatement of FY 2023 Approved Budget

FY 2023 Approved Budget **0**

Transfers from other units:

Marketing and Communications	4,627,333
Governmental and Comm. Affairs	944,526
Office of the President	270,740

Restated FY 2023 Approved Budget **5,842,599**

Technical Adjustments **Dollars**

Compensation Adjustments	26,376
Additional Labor Adjustments	51,811

Total Technical Adjustments **78,187**

Program Changes **Dollars**

Add't Support for Sec. of the Univ. Office	20,000
FY 2024 Budget Reductions	(120,076)

Total Program Changes **(100,076)**

Total Budget Adjustments **(21,889)**

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.

3. Component Units

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

	FY 2023	FY 2024	Adjustment	
	Approved	Recommended	Dollars	%
	Budget	Budget		
Marketing and Communications	4,627,333	4,535,866	(91,467)	-2.0%
Governmental and Community Affairs	944,526	994,104	49,578	5.2%
Secretary of the University	270,740	290,740	20,000	7.4%
TOTAL	5,842,599	5,820,710	(21,889)	-0.4%

**Division of the Provost
SUMMARY DIVISION BUDGET**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	814,458	439,936	(374,522)	-46.0%
Graduate Assistants	455,230	490,668	35,438	7.8%
Part-Time Faculty	5,617,444	4,990,501	(626,942)	-11.2%
Other Academic	8,395,384	8,364,891	(30,493)	-0.4%
Subtotal Academic	15,282,516	14,285,996	(996,519)	-6.5%
Non-Academic	35,969,930	35,294,883	(675,048)	-1.9%
Total Salary	51,252,446	49,580,879	(1,671,567)	-3.3%
Fringe Benefits	650,930	824,144	173,214	26.6%
TOTAL COMPENSATION	51,903,376	50,405,023	(1,498,353)	-2.9%
General Expenses	56,770	56,770	0	0.0%
Equipment	110,190	110,190	0	0.0%
Supplies	2,120,639	3,168,995	1,048,356	49.4%
Facility Costs	197,206	197,206	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	5,292,642	4,439,121	(853,520)	-16.1%
Scholarships and Fellowships	94,957,657	94,957,657	0	0.0%
Professional Development	1,345,323	985,375	(359,948)	-26.8%
Travel and Moving Expenses	707,410	774,044	66,634	9.4%
Printing and Communications	1,308,711	1,347,739	39,028	3.0%
Other Expenses	15,725,953	15,180,983	(544,969)	-3.5%
Internal/Intra/Inter Fund Transf.	(1,203,355)	(437,373)	765,982	-63.7%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	965,072	887,879	(77,193)	-8.0%
Subtotal General Expenses	121,584,218	121,668,586	84,368	0.1%
TOTAL EXPENDITURES	173,487,594	172,073,609	(1,413,985)	-0.8%
Revenue	423,770	423,770	0	0.0%
Indirect Cost Recovery	142,560	149,400	6,840	4.8%
NET EXPENDITURES	173,206,384	171,799,239	(1,407,145)	-0.8%

**Division of the Provost
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

Restatement of FY 2023 Approved Budget

FY 2023 Approved Budget **174,700,385**

Transfer from units:

Office of the President (Univ. Press)	487,210
University Relations (WDET-FM)	210,725

Transfer to units:

Division of Research	(2,191,936)
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Restated FY 2023 Approved Budget **173,206,384**

Technical Adjustments **Dollars**

Office of the Provost

Transfer from Strategic Initiatives	169,599
Transfer from Academic Programs	73,586
Compensation Adjustments	16,764
Net Transfer from Dean of Students	5,330
Transfer to Compensation Reserve	(3,160)
Transfer to Social Work	(8,000)
Transfer to Diversity	(17,734)
Transfer to Education	(23,708)
Net Transfer to Academic Student Affairs	(80,699)
Transfer to Engineering	(83,000)
Transfer to Fringe Benefits	(138,990)
Transfer to Liberal Arts and Sciences	(231,125)
To C&IT for General Classroom Support	(400,000)
To C&IT for SSF Funded Positions	(636,092)

Academic Student Affairs and Global Engagement

Transfer from Strategic Initiatives	335,615
Compensation Adjustments	294,532
Net Transfer from Office of the Provost	80,699

Office of Diversity and Inclusion

Transfer from Office of the Provost	17,734
Compensation Adjustments	1,386

**Division of the Provost
SUMMARY DIVISION BUDGET**

1. Explanation of Changes (continued)

Computing and Information Technology

From Provost for SSF Funded Positions	636,092
From Provost for General Classroom Support	400,000
Compensation Adjustments	203,004
Additional Labor Adjustments	5,903
Transfer to Academic Programs	(21,950)
Transfer to Fine, Performing Arts	(50,000)

Academic Programs and Institutional Effectiveness

Compensation Adjustments	45,414
Transfer from Commencements (Cent. Accts.)	26,500
Transfer from C&IT	21,950
Transfer to Office of the Provost	(73,586)

Dean of Students

Compensation Adjustments	10,229
Additional Labor Adjustment	1,254
Net Transfer to Office of the Provost	(5,330)

University Libraries

Compensation Adjustments	113,158
Additional Labor Adjustments	2,073
Transfer to Information Sciences	(472)
Transfer to Compensation Reserve	(2,550)

Awards and Scholarships

Compensation Adjustments	29,558
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Total Technical Adjustments **713,984**

Program Changes **Dollars**

Office of the Provost

Decrease to Univ. Press Subsidy	(10)
Decrease to WDET-FM Subsidy	(8,225)
FY 2024 Budget Reductions	(149,020)

Adjustments

Indirect Cost Recovery	14,352
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**Division of the Provost
SUMMARY DIVISION BUDGET**

1. Explanation of Changes (continued)

<u>Academic Student Affairs and Global Engagement</u>	
FY 2024 Budget Reductions	(1,124,621)
 <u>Adjustments</u>	
Indirect Cost Recovery	(7,002)
 <u>Academic Programs and Institutional Effectiveness</u>	
FY 2024 Budget Reductions	(98,313)
 <u>Computing and Information Technology</u>	
FY 2024 Budget Reductions	(503,531)
 <u>Adjustments</u>	
Indirect Cost Recovery	(1,925)
 <u>Diversity and Inclusion</u>	
FY 2024 Budget Reductions	(3,613)
 <u>Dean of Students</u>	
Reduction of The South End Subsidy	(45)
FY 2024 Budget Reductions	(10,261)
 <u>Adjustments</u>	
Indirect Cost Recovery	1,415
 <u>University Libraries</u>	
FY 2024 Budget Reductions	(230,330)
 Total Program Changes	 (2,121,129)
 Total Budget Adjustments	 (1,407,145)

2. Other Matters

Computing and Information Technology (C&IT) now provides much of the IT equipment and maintenance support for university units, which previously was performed by individual academic units via an allocation of technology funding. Due to this change, \$636,092 in student technology funding previously distributed by the Office of the Provost is shifted to C&IT. The Office of the Provost continues to receive student technology funding, which may be used by the Provost to support additional academic technology needs. In addition, to improve classroom technology maintenance and improvements, \$400,000 was moved to C&IT for this purpose.

**Division of the Provost
SUMMARY DIVISION BUDGET**

2. Other Matters (continued)

The new Center for Gender and Sexuality was approved by the Board of Governors in August, 2023. Funding for this new center will be transferred during FY 2024 and will appear in the FY 2025 budget book.

As part of an administrative reorganization effective FY 2024, two units were moved from the Office of the Provost. Technology Commercialization and the Office of Business Innovation were moved to the Division of Research. Two auxiliary units were moved to the Division of the Provost. Radio station WDET-FM was moved from Marketing and Communication and the University Press was moved from the Office of the President. Each of these units receive a General Fund subsidy and those budgets are shown in the Office of the Provost as part of the reorganization.

3. Component Units

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

	FY 2023	FY 2024	Adjustment	
	Approved	Recommended	Dollars	%
	Budget	Budget		
Office of the Provost				
Office of the Provost & Sr. Vice President for Acad. Aff.	7,615,924	6,072,367	(1,543,557)	-20.3%
Ctr. For Latino/a & Latin-Amer. Studies	510,892	587,594	76,702	15.0%
University Press	487,210	487,200	(10)	0.0%
Black Student Success Center	0	475,586	475,586	0.0%
Office for Teaching and Learning	427,314	396,168	(31,147)	-7.3%
Center for Urban Studies	298,542	285,403	(13,139)	-4.4%
Labor at Wayne	385,184	266,904	(118,280)	-30.7%
Radio Station WDET-FM	210,725	202,500	(8,225)	-3.9%
Faculty Recruitment Reserve	178,855	12,280	(166,575)	-93.1%
Minority Faculty Reserve	189,532	3,693	(185,839)	-98.1%
ICR Academic Affairs Support	96,488	110,840	14,352	14.9%
Subtotal Office of the Provost	10,400,666	8,900,534	(1,500,132)	-14.4%
Academic Student Affairs and Global Engagement				
Summer Session	4,423,737	3,769,339	(654,398)	-14.8%
Educational Outreach	3,093,153	3,122,204	29,051	0.9%
Office of Student Financial Aid	2,472,551	2,506,709	34,158	1.4%
International Programs and Global Engagement	2,268,220	2,061,258	(206,962)	-9.1%
Admissions	1,989,633	2,011,306	21,673	1.1%
Office of Academic Student Affairs	1,435,125	1,563,063	127,938	8.9%
Academic Student Success	1,220,039	1,511,277	291,238	23.9%
University Advising Center	1,328,640	1,333,717	5,077	0.4%
Student Service Center	1,049,896	1,080,217	30,321	2.9%

**Division of the Provost
SUMMARY DIVISION BUDGET**

3. Component Units (continued)

Academic Student Affairs and Global Engagement (continued)

Career Services	646,287	653,355	7,068	1.1%
Customer Relationship Management	432,533	333,593	(98,940)	-22.9%
ICR Acad. Student Affairs and Global Engage.	12,463	5,461	(7,002)	-56.2%
Subtotal Acad. Student Aff. and Glob. Engage.	20,372,277	19,951,500	(420,777)	-2.1%

Office of Diversity and Inclusion

Office of Diversity and Inclusion	703,392	718,899	15,507	2.2%
Subtotal Diversity and Inclusion	703,392	718,899	15,507	2.2%

Computing and Information Technology

Computing and Information Technology	9,708,978	9,555,407	(153,572)	-1.6%
Student Support Fee - Student Technology	4,452,155	5,488,247	1,036,092	23.3%
University Information Systems	4,662,701	4,508,056	(154,645)	-3.3%
Administrative Information Systems	1,382,500	1,382,500	0	0.0%
Network Services	1,024,368	966,011	(58,357)	-5.7%
ICR Computing and Information Technology	5,803	3,878	(1,925)	-33.2%
Subtotal Comp. and Info. Tech.	21,236,505	21,904,098	667,593	3.1%

Academic Programs and Institutional Effectiveness

Office of Institutional Research & Data Analytics	1,915,992	1,788,342	(127,650)	-6.7%
Office of the Registrar	1,821,511	1,871,126	49,615	2.7%
Subtotal Academic Programs & Instit. Eff.	3,737,503	3,659,468	(78,035)	-2.1%

Dean of Students

Dean of Students	935,363	939,828	4,465	0.5%
Student Activities	690,666	682,093	(8,573)	-1.2%
The South End	59,945	59,900	(45)	-0.1%
ICR Student Operations	27,806	29,221	1,415	5.1%
Subtotal Dean of Students	1,713,780	1,711,042	(2,738)	-0.2%

University Libraries

Libraries	16,601,901	16,493,489	(108,413)	-0.7%
Archives	896,998	887,290	(9,708)	-1.1%
Subtotal University Libraries	17,498,900	17,380,779	(118,121)	-0.7%

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	17,765,442	17,795,000	29,558	0.2%
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%

**Division of the Provost
SUMMARY DIVISION BUDGET**

3. Component Units (continued)

Awards and Scholarships (continued)

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	97,543,361	97,572,919	29,558	0.0%
TOTAL	173,206,384	171,799,239	(1,407,145)	-0.8%

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**Division of Research
SUMMARY DIVISION BUDGET**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	3,231,430	3,199,470	(31,959)	-1.0%
Graduate Assistants	115,406	35,687	(79,719)	-69.1%
Part-Time Faculty	466	494	29	6.1%
Other Academic	325,225	245,009	(80,216)	-24.7%
Subtotal Academic	3,672,527	3,480,661	(191,866)	-5.2%
Non-Academic	10,906,363	10,676,827	(229,536)	-2.1%
Total Salary	14,578,890	14,157,488	(421,402)	-2.9%
Fringe Benefits	12,328	12,328	0	0.0%
TOTAL COMPENSATION	14,591,218	14,169,817	(421,402)	-2.9%
General Expenses	3,089,209	3,089,290	81	0.0%
Equipment	13,549	13,549	0	0.0%
Supplies	203,838	203,838	0	0.0%
Facility Costs	79,289	79,289	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	451,704	385,557	(66,147)	-14.6%
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	127,855	125,135	(2,720)	-2.1%
Other Expenses	36,900	36,819	(81)	-0.2%
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	3,713,718	3,644,851	(68,867)	-1.9%
TOTAL EXPENDITURES	18,304,936	17,814,667	(490,269)	-2.7%
Revenue	148,226	148,226	0	0.0%
Indirect Cost Recovery	7,874,878	8,549,582	674,704	8.6%
NET EXPENDITURES	26,031,588	26,216,023	184,435	0.7%

**Division of Research
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

Restatement of FY 2023 Approved Budget

FY 2023 Approved Budget **23,839,652**

Transfer from other unit:

Office of the Provost 2,191,936

Restated FY 2023 Approved Budget **26,031,588**

Technical Adjustments

Dollars

Compensation Adjustments 129,311

Additional Labor Adjustments 12

Transfer to Fringe Benefits (15,147)

Total Technical Adjustments **114,176**

Program Changes

Dollars

FY 2024 Budget Reductions (598,255)

Adjustments

Research Stimulation 593,810

Indirect Cost Recovery 74,704

Total Program Changes **70,259**

Total Budget Adjustments **184,435**

2. Other Matters

During FY 2021, the Division of Research 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.

As part of an administrative reorganization in FY 2024, two units, Technology Commercialization and Office of Business Innovation, were moved from the Division of the Provost to Research. The FY 2023 approved budget is restated for comparison purposes.

**Division of Research
SUMMARY DIVISION BUDGET**

3. Component Units

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

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Adjustment	
			Dollars	%
OVPR Operations				
Sponsored Programs Administration	2,859,228	2,897,755	38,527	1.3%
Research Compliance Administration	2,352,048	2,449,982	97,934	4.2%
Technology Commercialization	1,832,316	1,605,025	(227,291)	-12.4%
Institute of Environmental Health Sciences	1,583,191	1,604,547	21,355	1.3%
Institute of Gerontology	1,500,396	1,475,467	(24,929)	-1.7%
Office of the Vice President for Research	1,317,103	1,118,203	(198,900)	-15.1%
OVPR Centers and Institutes	1,055,964	947,541	(108,423)	-10.3%
Div. of Laboratory Animal Resources	859,631	813,352	(46,279)	-5.4%
Research Business Operations	790,642	715,306	(75,336)	-9.5%
Merrill-Palmer-Skillman Institute	551,636	590,898	39,262	7.1%
Office of Business Innovation	359,620	359,620	0	0.0%
Subtotal OVPR Operations	15,061,775	14,577,696	(484,079)	-3.2%
Programmatic Support				
Research Stimulation	7,982,940	8,576,750	593,810	7.4%
President's Research Enhancement Program	2,466,995	2,466,995	0	0.0%
ICR Division of Research	314,878	389,582	74,704	23.7%
Research Awards	205,000	205,000	0	0.0%
Subtotal Programmatic Support	10,969,813	11,638,327	668,514	6.1%
TOTAL	26,031,588	26,216,023	184,435	0.7%

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**Finance and Business Operations
SUMMARY DIVISION BUDGET**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended 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	36,701,400	37,152,283	450,883	1.2%
Total Salary	36,701,400	37,152,283	450,883	1.2%
Fringe Benefits	566,469	566,469	0	0.0%
TOTAL COMPENSATION	37,267,868	37,718,751	450,883	1.2%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	714,062	714,062	0	0.0%
Facility Costs	3,248,342	2,814,136	(434,206)	-13.4%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	2,864,831	2,312,782	(552,049)	-19.3%
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	316,723	315,104	(1,619)	-0.5%
Other Expenses	122,890	122,890	0	0.0%
Internal/Intra/Inter Fund Transf.	(4,361,551)	(4,436,949)	(75,398)	1.7%
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	3,625,564	2,562,293	(1,063,272)	-29.3%
TOTAL EXPENDITURES	40,893,433	40,281,044	(612,389)	-1.5%
Revenue	687,656	687,656	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	40,205,777	39,593,388	(612,389)	-1.5%

**Finance and Business Operations
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

Restatement of FY 2023 Approved Budget

FY 2023 Approved Budget **32,969,523**

Transfer from other unit:

Office of the President 7,236,254

Restated FY 2023 Approved Budget **40,205,777**

Technical Adjustments

Dollars

Compensation Adjustments 333,982

Additional Labor Adjustments 22,835

Total Technical Adjustments **356,817**

Program Changes

Dollars

FY24 Budget Reductions (969,206)

Total Program Changes **(969,206)**

Total Budget Adjustments **(612,389)**

2. Other Matters

Facilities, Planning and Management (FP&M) will be reorganized during FY 2024, to better reflect the division of activity between operations and plant maintenance. Any budgetary changes from this reorganization will be reflected in the FY 2025 budget book.

As part of an administrative reorganization effective FY 2024, Public Safety moved to the Finance and Business Operations division. The FY 2023 budget is restated for the purpose of comparison.

3. Component Units

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

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Adjustment Dollars	%
Facilities, Planning and Management	19,528,230	18,822,288	(705,942)	-3.6%
Public Safety	7,236,254	7,255,704	19,450	0.3%
Human Resources	5,545,945	5,563,240	17,295	0.3%
Fiscal Operations	3,084,875	3,172,543	87,668	2.8%
Procurement and Strategic Sourcing	2,402,489	2,394,287	(8,202)	-0.3%

**Finance and Business Operations
SUMMARY DIVISION BUDGET**

3. Component Units (continued)

Investment and Debt	620,758	601,335	(19,423)	-3.1%
Office of the Vice President	542,568	564,671	22,103	4.1%
Office of University Budget	527,440	502,102	(25,338)	-4.8%
Enterprise Risk Mgmt. and Insurance Programs	386,971	386,971	0	0.0%
Employee and Labor Relations	330,246	330,246	0	0.0%
TOTAL	40,205,777	39,593,388	(612,389)	-1.5%

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**Office of Health Affairs
SUMMARY DIVISION BUDGET**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended 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	103,574	0	(103,574)	-100.0%
Subtotal Academic	103,574	0	(103,574)	-100.0%
Non-Academic	2,760,905	2,449,315	(311,590)	-11.3%
Total Salary	2,864,479	2,449,315	(415,164)	-14.5%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	2,864,479	2,449,315	(415,164)	-14.5%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	806,720	7,500	(799,220)	-99.1%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	3,658,075	370,800	(3,287,275)	-89.9%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	32,000	1,000	(31,000)	-96.9%
Travel and Moving Expenses	23,000	14,000	(9,000)	-39.1%
Printing and Communications	80,000	4,100	(75,900)	-94.9%
Other Expenses	2,012,617	(0)	(2,012,617)	>-100%
Internal/Intra/Inter Fund Transf.	0	(2,846,715)	(2,846,715)	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	0	0	0	0.0%
Non-Mandatory Transfers	(9,476,891)	0	9,476,891	>-100%
Subtotal General Expenses	(2,864,479)	(2,449,315)	415,164	-14.5%
TOTAL EXPENDITURES	0	0	0	32.9%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	0	0	0	32.9%

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 2024, a total of \$3.0 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 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended 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	10,850,198	12,491,006	1,640,808	15.1%
Total Salary	10,850,198	12,491,006	1,640,808	15.1%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	10,850,198	12,491,006	1,640,808	15.1%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	208,204	203,204	(5,000)	-2.4%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	937,049	805,595	(131,454)	-14.0%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	54,621	21,540	(33,081)	-60.6%
Travel and Moving Expenses	63,665	71,665	8,000	12.6%
Printing and Communications	145,633	110,433	(35,200)	-24.2%
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	1,409,172	1,212,437	(196,735)	-14.0%
TOTAL EXPENDITURES	12,259,370	13,703,443	1,444,073	11.8%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	12,259,370	13,703,443	1,444,073	11.8%

**Development and Alumni Affairs
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Funding for Capital Campaign	2,222,350
Transfer from Fine Arts	60,220
Compensation Adjustments	4,703
Transfer to Fringe Benefits	(512,919)
Total Technical Adjustments	1,774,354
<u>Program Changes</u>	<u>Dollars</u>
FY 2024 Budget Reductions	(330,281)
Total Program Changes	(330,281)
Total Budget Adjustments	1,444,073

2. Other Matters

Funding for the new capital campaign was established in the FY 2023 approved budget but held centrally until it was transferred to Development and Alumni Affairs during the fiscal year.

3. Component Units

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

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Adjustment	
			Dollars	%
Development Office	11,102,072	12,485,982	1,383,910	12.5%
Alumni Affairs	1,157,298	1,217,461	60,163	5.2%
TOTAL	12,259,370	13,703,443	1,444,073	11.8%

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

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	0	0	0	0.0%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	0	376	376	0.0%
Other Academic	0	0	0	0.0%
Subtotal Academic	0	376	376	0.0%
Non-Academic	1,928,352	1,928,352	0	0.0%
Total Salary	1,928,352	1,928,728	376	0.0%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	1,928,352	1,928,728	376	0.0%
General Expenses	32,800	32,800	0	0.0%
Equipment	0	0	0	0.0%
Supplies	13,123	13,123	0	0.0%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	800,070	800,070	0	0.0%
Scholarships and Fellowships	5,000	5,000	0	0.0%
Professional Development	33,274	33,274	0	0.0%
Travel and Moving Expenses	8,241	8,241	0	0.0%
Printing and Communications	1,370	1,370	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	941,114	941,114	0	0.0%
TOTAL EXPENDITURES	2,869,466	2,869,842	376	0.0%
Revenue	3,000	3,000	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	2,866,466	2,866,842	376	0.0%

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

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Compensation Adjustments	376
Total Technical Adjustments	376
<u>Program Changes</u>	<u>Dollars</u>
Total Program Changes	0
Total Budget Adjustments	376

2. Component Units

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

	FY 2023	FY 2024	Adjustment	
	Approved	Recommended	Dollars	%
	Budget	Budget		
General Counsel - Operations				
General Counsel	1,461,239	1,461,239	0	0.0%
Equal Opportunity	607,748	608,124	376	0.1%
TOTAL	2,068,987	2,069,363	376	0.0%
	FY 2023	FY 2024	Adjustment	
	Approved	Recommended	Dollars	%
	Budget	Budget		
University Central Expenditures				
Professional Legal Fees	797,479	797,479	0	0.0%
TOTAL	797,479	797,479	0	0.0%

**Division of Health and Wellness
SUMMARY DIVISION BUDGET**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	305,923	288,772	(17,151)	-5.6%
Graduate Assistants	1,419	1,419	0	0.0%
Part-Time Faculty	96	208	112	>100%
Other Academic	1,263,899	1,427,697	163,798	13.0%
Subtotal Academic	1,571,337	1,718,096	146,759	9.3%
Non-Academic	235,741	363,402	127,661	54.2%
Total Salary	1,807,078	2,081,498	274,420	15.2%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	1,807,078	2,081,498	274,420	15.2%
General Expenses	0	0	0	0.0%
Equipment	0	0	0	0.0%
Supplies	5,873	5,873	0	0.0%
Facility Costs	0	0	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	0	0	0	0.0%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	3,324	3,324	0	0.0%
Travel and Moving Expenses	3,830	3,830	0	0.0%
Printing and Communications	4,481	4,481	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	17,508	17,508	0	0.0%
TOTAL EXPENDITURES	1,824,586	2,099,006	274,420	15.0%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	1,824,586	2,099,006	274,420	15.0%

**Division of Health and Wellness
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

Restatement of FY 2023 Approved Budget

FY 2023 Approved Budget **0**

Transfer from other unit:
College of Nursing (CAPS) 1,824,586

FY 2023 Restated Budget **1,824,586**

Technical Adjustments **Dollars**

Transfer from Strategic Init. for Health & Wellness 125,000
Transfer from Strategic Init. for Counselor Posns. 119,000
Compensation Adjustments 30,420

Total Technical Adjustments **274,420**

Program Changes **Dollars**

Total Program Changes **0**

Total Budget Adjustments **274,420**

2. Other Matters

During FY 2023 a new division was established for Health and Wellness, led by the university Chief Health and Wellness Officer. This division is made up of a combination of existing and new units. Counseling and Psychological Services is moved from the College of Nursing to Health and Wellness. In addition, a new unit, the Office of Sexual Violence Prevention and Education was established.

The Campus Health Clinic (CHC) also reports to the Chief Health and Wellness Officer. The CHC is administered by a third party entity under contract to the university. The budget funding for this contract payment will remain in Central Accounts.

3. Component Units

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

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Adjustment	
			Dollars	%
Health and Wellness	0	125,000	125,000	0.0%
Counseling and Psychological Services	1,824,586	1,974,006	149,420	8.2%
TOTAL	1,824,586	2,099,006	274,420	15.0%

Athletics
SUMMARY DIVISION BUDGET

Fiscal Year 2024
General Fund Budget
(in Dollars)

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	53,206	66,300	13,094	24.6%
Graduate Assistants	0	0	0	0.0%
Part-Time Faculty	45,329	97,809	52,480	>100%
Other Academic	2,534,203	2,548,081	13,878	0.5%
Subtotal Academic	2,632,738	2,712,191	79,453	3.0%
Non-Academic	1,516,220	1,420,115	(96,104)	-6.3%
Total Salary	4,148,958	4,132,306	(16,651)	-0.4%
Fringe Benefits	0	0	0	0.0%
TOTAL COMPENSATION	4,148,958	4,132,306	(16,651)	-0.4%
General Expenses	0	0	0	0.0%
Equipment	61,682	61,682	0	0.0%
Supplies	445,113	425,214	(19,899)	-4.5%
Facility Costs	9,726	9,726	0	0.0%
Utilities	0	0	0	0.0%
Services, Contracts and Fees	185,400	254,319	68,919	37.2%
Scholarships and Fellowships	0	0	0	0.0%
Professional Development	24,444	1,000	(23,444)	-95.9%
Travel and Moving Expenses	759,460	695,347	(64,112)	-8.4%
Printing and Communications	158,500	118,500	(40,000)	-25.2%
Other Expenses	72,947	155,946	82,999	>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	1,717,272	1,721,734	4,462	0.3%
TOTAL EXPENDITURES	5,866,230	5,854,041	(12,189)	-0.2%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	0	0	0	0.0%
NET EXPENDITURES	5,866,230	5,854,041	(12,189)	-0.2%

Athletics
SUMMARY DIVISION BUDGET

1. Explanation of Changes

Technical Adjustments

Compensation Adjustments

Dollars

58,892

Total Technical Adjustments

58,892

Program Changes

FY 2024 Budget Reductions

Dollars

(71,081)

Total Program Changes

(71,081)

Total Budget Adjustments

(12,189)

**Central Accounts
SUMMARY BUDGET**

**Fiscal Year 2024
(In Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Variance Dollars	%
<u>Non-Discretionary</u>				
Compensation (Salary and Benefits)	101,888,199	110,286,153	8,397,954	8%
Debt Service	29,147,374	28,147,374	(1,000,000)	-3%
Utilities	22,312,257	23,012,257	700,000	3%
Research Admin. Support	6,595,812	7,818,160	1,222,348	19%
Deferred Maintenance	4,678,007	6,678,007	2,000,000	43%
Insurance	4,815,020	5,115,020	300,000	6%
Rentals and Leases	2,928,690	2,328,690	(600,000)	-20%
Banking Services	575,000	575,000	0	0%
Commencements	508,237	481,737	(26,500)	-5%
Independent Audit Fees	291,909	291,909	0	0%
Corvias Campus Living	232,337	237,056	4,719	2%
Employee Assistance Program	152,000	152,000	0	0%
Subtotal Non-Discretionary	174,124,842	185,123,363	10,998,521	6%
<u>Discretionary</u>				
Strategic Plan Initiatives	6,651,830	3,027,065	(3,624,765)	-54%
Special Projects	2,214,924	2,214,924	0	0%
Faculty Set-Up	1,009,786	1,009,786	0	0%
Contingency Reserve	500,000	500,000	0	0%
Subtotal Discretionary	10,376,539	6,751,774	(3,624,765)	-35%
Total Central Accounts	184,501,381	191,875,137	7,373,756	4%

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**Central Accounts
SUMMARY DIVISION BUDGET**

**Fiscal Year 2024
General Fund Budget
(in Dollars)**

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Budget Adjustment Dollars	%
Full-Time Faculty	4,792,219	3,119,425	(1,672,794)	-34.9%
Graduate Assistants	400,280	400,000	(280)	-0.1%
Part-Time Faculty	401,634	600,000	198,366	49.4%
Other Academic	415,262	455,753	40,492	9.8%
Subtotal Academic	6,009,395	4,575,179	(1,434,216)	-23.9%
Non-Academic	1,084,774	3,952,208	2,867,434	>100%
Total Salary	7,094,169	8,527,387	1,433,218	20.2%
Fringe Benefits	93,033,832	95,218,197	2,184,365	2.3%
TOTAL COMPENSATION	100,128,001	103,745,584	3,617,583	3.6%
General Expenses	6,720,398	8,759,512	2,039,114	30.3%
Equipment	4,378	4,378	0	0.0%
Supplies	50,350	50,350	0	0.0%
Facility Costs	3,881,552	3,281,552	(600,000)	-15.5%
Utilities	22,254,156	22,954,156	700,000	3.1%
Services, Contracts and Fees	1,452,752	1,426,252	(26,500)	-1.8%
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	13,334,090	13,752,649	418,559	3.1%
Internal/Intra/Inter Fund Transf.	0	0	0	0.0%
Plant Fund Expenditures	0	0	0	0.0%
Mandatory Transfers	29,147,374	28,147,374	(1,000,000)	-3.4%
Non-Mandatory Transfers	4,678,007	6,678,007	2,000,000	42.8%
Subtotal General Expenses	81,538,380	85,069,553	3,531,173	4.3%
TOTAL EXPENDITURES	181,666,381	188,815,137	7,148,756	3.9%
Revenue	0	0	0	0.0%
Indirect Cost Recovery	2,835,000	3,060,000	225,000	7.9%
NET EXPENDITURES	184,501,381	191,875,137	7,373,756	4.0%

**Central Accounts
SUMMARY DIVISION BUDGET**

1. Explanation of Changes

<u>Technical Adjustments</u>	<u>Dollars</u>
Transfer to Fringe Benefits Reserve from Units	959,944
Net Transfer from Public Safety	59,035
Transfer to Compensation Reserve from Units	14,978
Compensation Adjustment	2,067
Transfer to Development for Capital Campaign	(2,222,350)
Additional Funding Transfers to Units	(2,661,325)
Compensation Adjustment Transfers to Units	(5,360,194)
Total Technical Adjustments	(9,207,845)
<u>Program Changes</u>	<u>Dollars</u>
Net Increase to Compensation Reserve	13,075,621
Net Increase to Fringe Benefits	2,224,421
Increase to Deferred Maintenance	2,000,000
Net Increase to Strategic Initiatives	319,000
Increase to Utilities	700,000
Increase to Insurance	300,000
Decrease to Rentals and Leases	(600,000)
Decrease to Debt Service	(1,000,000)
<u>Adjustments</u>	
Indirect Cost Recovery	1,225,000
Adjustment to Spring/Summer Distrib. Resv.	(1,662,441)
Total Program Changes	16,581,601
Total Budget Adjustments	7,373,756

2. Other Matters

During the previous fiscal year, a variety of permanent budget transfers are made from the compensation reserve and Strategic Initiatives to fund various operational needs in a number of different university units. The total of these transfers is \$2.7 million.

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 \$4.5 million over the FY 2023 budgeted amount. This includes \$5.3 million of regular salary adjustments distributed to university units during FY 2023 and funding for the second year of the university's capital campaign of \$2.2 million. The net total compensation reserve decreases during FY 2023 totaled \$7.9 million. New compensation reserve funding of \$12.4 million replenishes the compensation reserve to the anticipated needed

Central Accounts
SUMMARY DIVISION BUDGET

2. Other Matters (continued)

amounts in FY 2024, including salary adjustments of \$8.0 million and clearance of the FY 2023 budget reduction items totaling \$2.1 million which were anticipated to be cleared by mid-year unit reductions but did not get implemented. In addition, several restructuring projects are funded in Facilities, Planning and Management, Public Safety, the Office of the President and the Office of General Counsel. Funding will be transferred to those units during the course of FY 2024. Along with funding for contingency and other anticipated adjustments, the compensation reserve totals \$12.0 million for FY 2024. Fringe benefits funding is increased by \$2.2 million, reflecting anticipated increases in fringe costs during FY 2024. Including unit transfers to fringe for position changes, the total fringe benefit budget for FY 2024 is \$98.2 million.

Debt Service reflected in Central Accounts is decreased \$1.0 million to \$28.1 million. Some debt service will now be recognized in the School of Medicine for activity directly related to new facilities planned for the medical campus. Overall, the anticipated debt service paid by the General Fund increases to \$36.5 million. This overall increase is part of a phased increase to fully fund debt service on recently issued bonds. The full amount of the increased debt service will reflect in FY 2025.

Strategic Initiatives technical adjustments of \$2.3 million represents distributions to a variety of units to fund various projects and initiatives. In addition to the distributions during FY 2023, there are two major changes for FY 2024. A new initiative of \$1,000,000 is established to fund cluster faculty hires as directed by the Provost. This funding will be distributed to schools and colleges in conjunction with faculty hiring. Funding of \$681,000 for the new Health and Wellness unit, previously budgeted in FY 2023, is moved to the Compensation Reserve. As part of the summer incentive funding changes for FY 2024, the summer distribution reserve of \$1.6 million held centrally is distributed to the participating units. Including the Provost initiative and summer reserve dispersal, the total budget for Strategic Initiatives decreases to \$3.0 million.

As noted above, for FY 2024 the full summer spring/summer revenue distribution will be loaded in the school and college budgets and the policy of reserving 30% centrally is discontinued.

Physical Plant Maintenance and Repair is increased by \$2.0 million to fund a range of campus improvements. Separate funds are budgeted in the compensation reserve to fund restructuring in the Facilities, Planning and Maintenance unit, as mentioned above. Inflationary increases of \$700,000 for Utilities and \$300,000 for insurance are made for anticipated rate increases during FY 2024.

Karmanos Clinical Trials is increased by \$1.0 million less \$738 returned to the compensation reserve, posted incorrectly in a previous fiscal year. This increase is related to anticipated indirect cost recovery increases. 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 \$225,000, also funded by increased indirect cost recovery activity, for a portion of research-related debt service.

**Central Accounts
SUMMARY DIVISION BUDGET**

3. Component Units

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

	FY 2023 Approved Budget	FY 2024 Recommended Budget	Adjustment	
			Dollars	%
Non-Discretionary				
Compensation (Salary and Benefits)	101,890,113	110,286,153	8,396,040	8.2%
Debt Service	29,147,374	28,147,374	(1,000,000)	-3.4%
Utilities	22,312,257	23,012,257	700,000	3.1%
Physical Plant Maintenance and Repair	4,678,007	6,678,007	2,000,000	42.8%
Insurance	4,815,020	5,115,020	300,000	6.2%
Karmanos Clinical Trials	2,500,738	3,500,000	999,262	40.0%
Research Facilities Fund	2,835,000	3,060,000	225,000	7.9%
Rentals and Leases	2,928,690	2,328,690	(600,000)	-20.5%
Research Equipment and Facilities	1,258,160	1,258,160	0	0.0%
Banking Services	575,000	575,000	0	0.0%
Commencements	508,237	481,737	(26,500)	-5.2%
Independent Audit Fees	291,909	291,909	0	0.0%
Corvias Campus Living	232,337	237,056	4,719	2.0%
Employee Assistance Program	152,000	152,000	0	0.0%
Subtotal Non-Discretionary	174,124,842	185,123,363	10,998,521	6.3%
Discretionary				
Strategic Initiatives	6,651,830	3,027,065	(3,624,765)	-54.5%
Special Projects	2,214,924	2,214,924	0	0.0%
Faculty Set-Ups	1,009,786	1,009,786	0	0.0%
Contingency Reserve	500,000	500,000	0	0.0%
Subtotal Discretionary	10,376,539	6,751,774	(3,624,765)	-34.9%
TOTAL	184,501,381	191,875,137	7,373,756	4.0%

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 the Division of the Provost. Faculty funding is provided for those units whose academic year budgets reflect only the fall and winter terms. The spring/summer program is a self-funded entity.

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 the Division of the Provost 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 the Office of the Provost are eliminated as of FY 2023:

<u>Unit</u>	<u>Amount</u>
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 the Division of the Provost 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.

Based on enrollment projections, FY 2024 Student Services fee revenue available for distribution totals \$26.5 million. The total FY 2024 allocations to various units remain frozen at last year’s amounts, detailed in the following schedule:

FY 2024 Student Services Fee Allocation	
Category	FY 2024 Budget
Student Computing and Technology – C&IT	\$5,488,247
Athletics	\$3,362,267
Student Computing and Technology – Provost	\$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 the Provost's Office, 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 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 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 operations 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 Chief Financial Officer 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 2024 budget, the amount budgeted for such cost is \$6,678,007. 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 2024 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 2023

- Club Sports grew to 10 fully active clubs including swimming, tennis, rowing, equestrian, women's and men's soccer, women's and men's volleyball, figure skating, and water polo. FY 2023 features the highest club sport participation in the programs history at 182.
- New bouldering climbing wall on the 2nd floor.
- Multiple upgrades to the 2nd floor courts supporting intramural cricket and floor hockey.
- Men's and Women's Soccer completed their first season in the MASC. The Men finished 2nd in their division behind MSU and 16th out of 55 after qualifying for regionals in their first year.
- Added new intramural soccer goals to the intramural field to play more games at one time.
- Total intramural sports participation was at 1,215. 2022-2023 represents our first fall and winter semesters of uninterrupted intramural sports seasons since 2018-2019.
- Permanently added virtual and hybrid classes to the group fitness schedule.

Challenges for FY 2024

- Student Service Fee revenue has not increased despite high inflationary costs for facilities maintenance, utilities, supplies and higher wages to retain critical staff.
- Difficulty supporting evening outdoor activities – including club and intramural events. Without outdoor lighting, soccer, flag football, softball and tennis are challenges.
- No means to support outdoor volleyball. This is and always has been one of the most popular intramural activities on campus. 57 teams across fall and winter indoor volleyball leagues.
- Lack of indoor space limits number of intramural games/teams allowed and club sport activity.
- Building structural issues such as cracks in concrete; water back up during heavy storms in our floor drains in the basement and first floor. Date to building construction.
- Flooding issues that are new – first and second floor bathrooms are particularly problematic.
- Difficulty recruiting student trainers and group fitness instructors due to costs of certifications and availability. Continue to have more technicians.

Auxiliaries

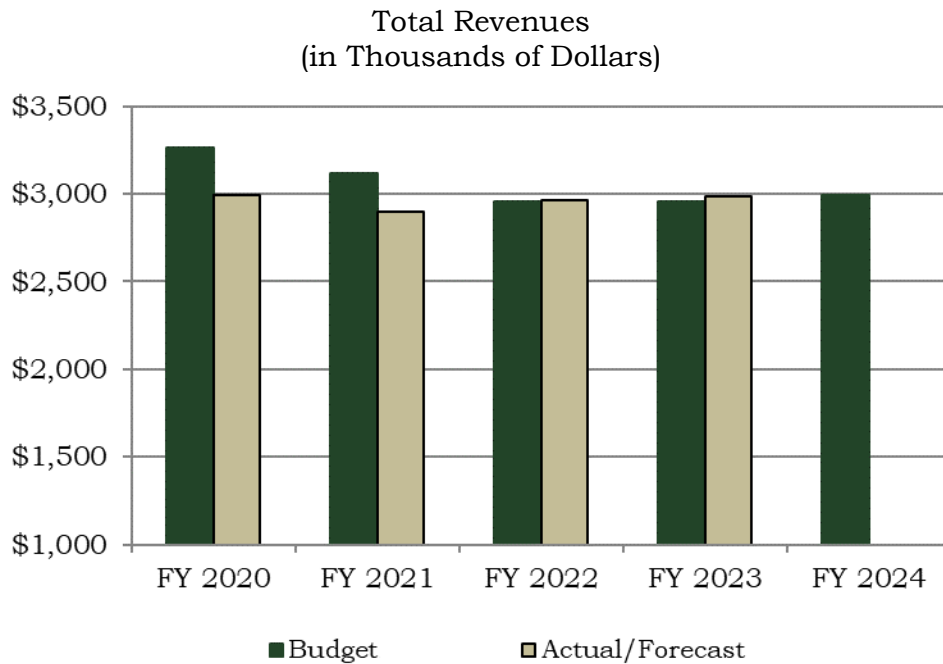
MORT HARRIS RECREATION AND FITNESS CENTER

**FY 2024 Proposed Budget
(in Thousands of Dollars)**

	FY 2022 Approved Budget	FY 2022 Actual Activity	FY 2023 Approved Budget	FY 2023 Projected Actual	FY 2024 Proposed Budget	Proposed Budget to Projected Actual Amount	Percent
BEGINNING FUND BALANCE	\$1,030.9	\$1,355.4	\$878.6	\$1,066.0	\$707.6	(\$358.4)	-33.6%
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	\$119.4	\$100.0	\$135.3	\$140.0	\$4.7	3.5%
Programs & Spec. Events, Concess.	\$55.0	\$40.3	\$55.0	\$42.1	\$45.0	\$2.9	6.9%
TOTAL REVENUE	\$2,960.0	\$2,964.8	\$2,960.0	\$2,982.4	\$2,990.0	\$7.6	0.3%
EXPENDITURES							
Salaries and Wages	\$1,122.5	\$1,030.3	\$1,145.0	\$1,157.8	\$1,180.9	\$23.2	2.0%
Fringe Benefits	\$180.0	\$141.8	\$131.0	\$150.6	\$153.7	\$3.0	2.0%
Subtotal Compensation	\$1,302.5	\$1,172.1	\$1,276.0	\$1,308.4	\$1,334.6	\$26.2	2.0%
Contracts & Equipment Maintenance	\$70.5	\$32.5	\$71.9	\$67.0	\$70.0	\$3.0	4.5%
Facilities Maintenance	\$300.0	\$294.3	\$306.0	\$306.5	\$310.0	\$3.5	1.1%
Other Expenses	\$225.0	\$221.0	\$229.5	\$222.6	\$225.0	\$2.4	1.1%
Supplies and Equipment	\$70.0	\$91.4	\$71.4	\$88.6	\$85.0	(\$3.6)	-4.0%
Utilities	\$180.0	\$199.2	\$183.6	\$214.8	\$220.0	\$5.2	2.4%
Scholarships and Fellowships	\$15.0	\$15.6	\$15.3	\$0.0	\$0.0	\$0.0	0.0%
Subtotal Operating Expenses	\$860.5	\$854.1	\$877.7	\$899.4	\$910.0	\$10.6	1.2%
TOTAL EXPENDITURES	\$2,163.0	\$2,026.1	\$2,153.7	\$2,207.8	\$2,244.6	\$36.7	1.7%
NET INCOME (LOSS)	\$797.0	\$938.6	\$806.3	\$774.6	\$745.4	(\$29.2)	-3.8%
TRANSFERS							
Intra Fund Transfers	\$0.0	\$95.1	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
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	\$1,228.1	\$1,133.0	\$1,133.0	\$1,133.0	\$0.0	0.0%
TOTAL EXPENDITURES & TRANSFERS	\$3,296.0	\$3,254.2	\$3,286.7	\$3,340.8	\$3,377.6	\$36.7	1.1%
REVENUES OVER (UNDER) EXPENDITURES & TRANSFERS	(\$336.0)	(\$289.4)	(\$326.7)	(\$358.4)	(\$387.6)	(\$29.1)	8.1%
ENDING FUND BALANCE	\$694.9	\$1,066.0	\$551.9	\$707.6	\$320.0	(\$387.6)	-54.8%

MORT HARRIS RECREATION AND FITNESS CENTER

**FY 2024 Proposed Budget
Revenue and Expenditure Trends**

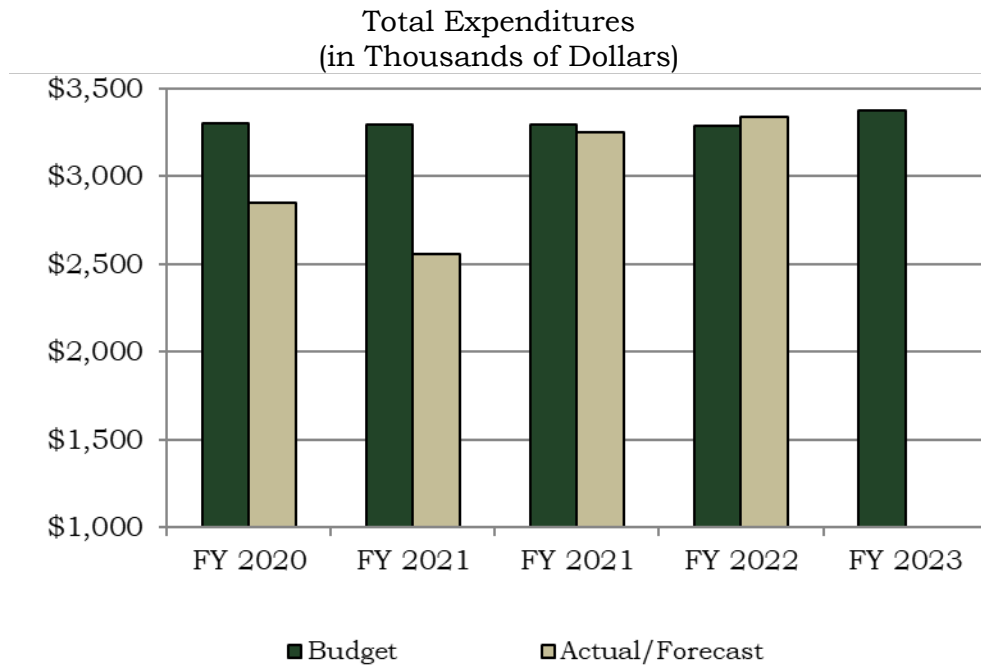


Mort Harris's income is primarily derived from the allocation of student services fee assessed to all students based on student credit hour enrollment. In addition, Mort Harris also actively seeks additional revenue for memberships from faculty, staff and community members, personal training and group 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 2024 Proposed Budget
Revenue and Expenditure Trends**



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 2023 with increases in utilities, FP&M, supplies and staff costs.

FY 2024 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 2023 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 2024.

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 2023 Estimated Actuals and FY 2024 Proposed Budget columns on the financial statement represents the amount of support needed based on projected revenue and expenses. The final amount may be adjusted based on actual needs but will not exceed \$900,000.

**Auxiliaries
ATHLETICS ARENA**

**FY 2024 Proposed Budget
(in Thousands of Dollars)**

	FY 2022 Approved Budget	FY 2022 Actual Activity	FY 2023 Approved Budget	FY 2023 Projected Actual	FY 2024 Proposed Budget	Proposed Budget to Projected Actual Amount	Percent
BEGINNING FUND BALANCE	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	650.0%
REVENUE							
Rental Revenue	\$880.0	\$880.0	\$880.0	\$880.0	\$880.0	\$0.0	0.0%
Other Income	\$300.0	\$0.0	\$300.0	\$4.0	\$75.0	\$71.0	1775.0%
TOTAL REVENUE	\$1,180.0	\$880.0	\$1,180.0	\$884.0	\$955.0	\$71.0	8.0%
EXPENDITURES							
Salaries and Wages	\$318.0	\$102.6	\$240.5	\$135.0	\$180.0	\$45.0	33.3%
Fringe Benefits	\$33.7	\$20.4	\$48.1	\$22.0	\$38.0	\$16.0	72.7%
Subtotal Compensation	\$351.7	\$123.0	\$351.7	\$157.0	\$218.0	\$61.0	38.9%
Facilities Maintenance	\$355.0	\$116.0	\$270.0	\$90.0	\$120.0	\$30.0	33.3%
Utilities	\$230.0	\$184.3	\$197.0	\$193.0	\$210.0	\$17.0	8.8%
Contracted Services	\$150.9	\$28.1	\$205.9	\$35.0	\$42.0	\$7.0	20.0%
Supplies and Equipment	\$53.6	\$29.1	\$55.0	\$10.0	\$33.0	\$23.0	230.0%
Other Expenses	\$37.4	\$34.6	\$90.5	\$139.0	\$144.0	\$5.0	3.6%
Scholarships and Fellowships	\$15.0	\$0.0	\$16.0	\$0.0	\$0.0	\$0.0	0.0%
Subtotal Operating Expenses	\$841.9	\$392.1	\$841.9	\$467.0	\$549.0	\$82.0	17.6%
TOTAL EXPENDITURES	\$1,193.6	\$515.1	\$1,193.6	\$624.0	\$767.0	\$143.0	22.9%
NET INCOME (LOSS)	(\$13.6)	\$364.9	(\$13.6)	\$260.0	\$188.0	(\$72.0)	-27.7%
TRANSFERS							
General Fund Support	(\$900.0)	(\$519.7)	(\$827.5)	(\$624.5)	(\$696.5)	(\$72.0)	11.5%
Debt Service	\$884.5	\$884.5	\$884.5	\$884.5	\$884.5	\$0.0	0.0%
TOTAL TRANSFERS	(\$15.5)	\$364.9	\$57.0	\$260.0	\$188.0	(\$72.0)	-27.7%
TOTAL EXPENDITURES & TRANSFERS	\$1,178.1	\$880.0	\$1,178.1	\$884.0	\$955.0	\$71.0	8.0%
REVENUES OVER (UNDER) EXPENDITURES & TRANSFERS	\$1.9	\$0.0	\$1.9	\$0.0	\$0.0	(\$0.0)	-88.5%
ENDING FUND BALANCE	\$1.9	\$0.0	\$1.9	\$0.0	\$0.0	\$0.0	10.0%

FY 2024 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 2023, WSU Press published 20 new books and 29 issues of 12 journals. Books and journals were all published in both print and digital formats, offered through standard retail channels including Amazon, Project Muse, JSTOR, and a growing number of Michigan independent retailers. Many retail relationships were invigorated, including with the campus bookstore and our neighbor Source Booksellers. The addition of new staff to replace voluntarily separated staff has resulted in vastly improved teamwork, and enabled the press to maximize revenue and acquire exciting projects for outlying years that will make important contributions to Humanities and Social Science research and sustain the press.

Sales have largely settled from the 2019-2020 increase and the subsequent 2020-2021 slump. Book sales are returning to stable averages by month. Amazon continues to be a source of concern, as fluctuations in their ordering and fulfillment practices cause sharp fluctuations in sales expectations. So far, though, the net over time remains near the amount of revenue we have come to expect.

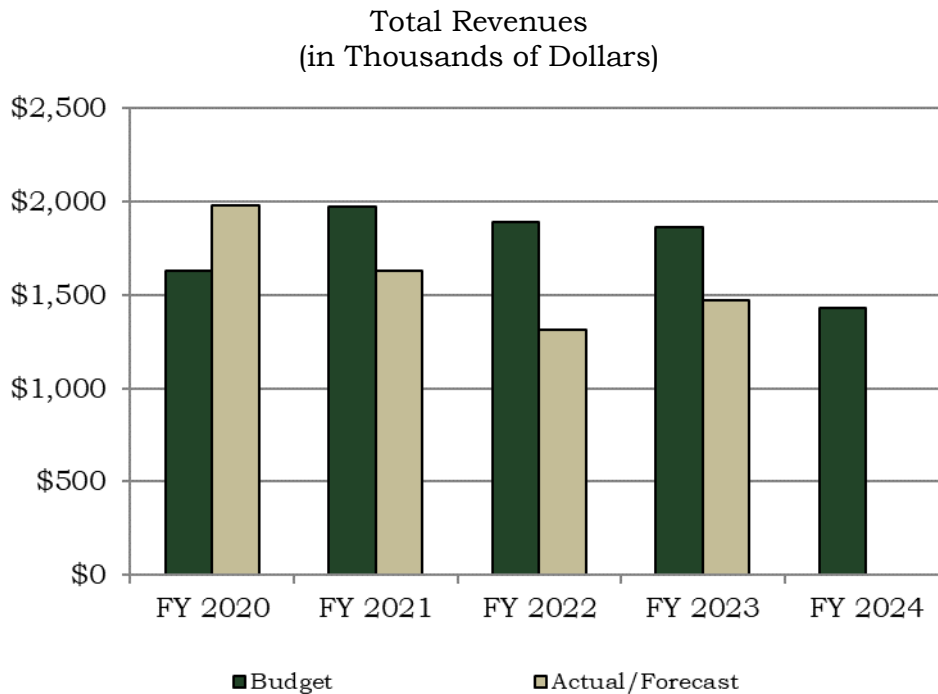
Current Areas of Strength

- 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 2023 Proposed Budget
(in Thousands of Dollars)

	FY 2022 Approved Budget	FY 2022 Actual Activity	FY 2023 Approved Budget	FY 2023 Projected Actual	FY 2024 Proposed Budget	Proposed Budget to Projected Actual Amount	Percent
BEGINNING FUND BALANCE	(\$1,322.2)	(\$1,032.7)	(\$1,192.7)	(\$1,370.2)	(\$1,370.2)	\$0.0	0.0%
REVENUE							
Sales - Books, Journals	\$1,500.0	\$936.2	\$1,475.0	\$1,028.6	\$1,028.6	\$0.0	0.0%
Other Publishing Income	\$350.0	\$363.1	\$380.0	\$384.7	\$365.0	(\$19.7)	-5.1%
Gifts and Endowment Income	\$40.0	\$12.3	\$5.0	\$55.8	\$35.8	(\$20.0)	-35.8%
TOTAL REVENUE	\$1,890.0	\$1,311.6	\$1,860.0	\$1,469.1	\$1,429.4	(\$39.7)	-2.7%
EXPENDITURES							
Salaries and Wages	\$940.8	\$876.3	\$1,004.2	\$943.7	\$926.1	(\$17.6)	-1.9%
Fringe Benefits	\$271.0	\$245.7	\$295.2	\$279.6	\$273.3	(\$6.3)	-2.3%
Subtotal Compensation	\$1,211.8	\$1,122.0	\$1,299.4	\$1,223.3	\$1,199.4	(\$23.9)	-2.0%
Cost of Goods Sold (books) and Other Journals	\$344.9	\$350.5	\$285.0	\$187.2	\$167.0	(\$20.2)	-10.8%
Marketing	\$291.1	\$178.4	\$225.0	\$172.0	\$145.0	(\$27.0)	-15.7%
Press Administration	\$104.0	\$86.8	\$79.0	\$92.6	\$100.0	\$7.4	8.0%
Acquisitions	\$117.5	\$103.8	\$115.0	\$59.6	\$59.6	\$0.0	0.0%
Editorial, Design and Production	\$23.0	\$18.6	\$17.5	\$10.0	\$10.0	\$0.0	0.0%
Order Fulfillment	\$186.7	\$109.5	\$155.0	\$82.8	\$82.8	\$0.0	0.0%
Unallocated	\$44.0	\$36.2	\$94.0	\$47.1	\$65.0	\$17.9	38.0%
Subtotal Operating Expenditures	\$168.0	\$130.5	\$148.0	\$81.7	\$81.7	\$0.0	0.0%
TOTAL EXPENDITURES	\$1,279.2	\$1,014.3	\$1,118.5	\$733.0	\$711.1	(\$21.9)	-3.0%
NET INCOME (LOSS)	(\$601.0)	(\$824.7)	(\$557.9)	(\$487.2)	(\$481.1)	\$6.1	-1.3%
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	\$2,003.8	\$1,649.1	\$1,930.7	\$1,469.1	\$1,423.3	(\$45.8)	-3.1%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	(\$113.8)	(\$337.5)	(\$70.7)	\$0.0	\$6.1	\$6.1	0.0%
ENDING FUND BALANCE	(\$1,436.0)	(\$1,370.2)	(\$1,263.4)	(\$1,370.2)	(\$1,364.1)	\$6.1	-0.4%

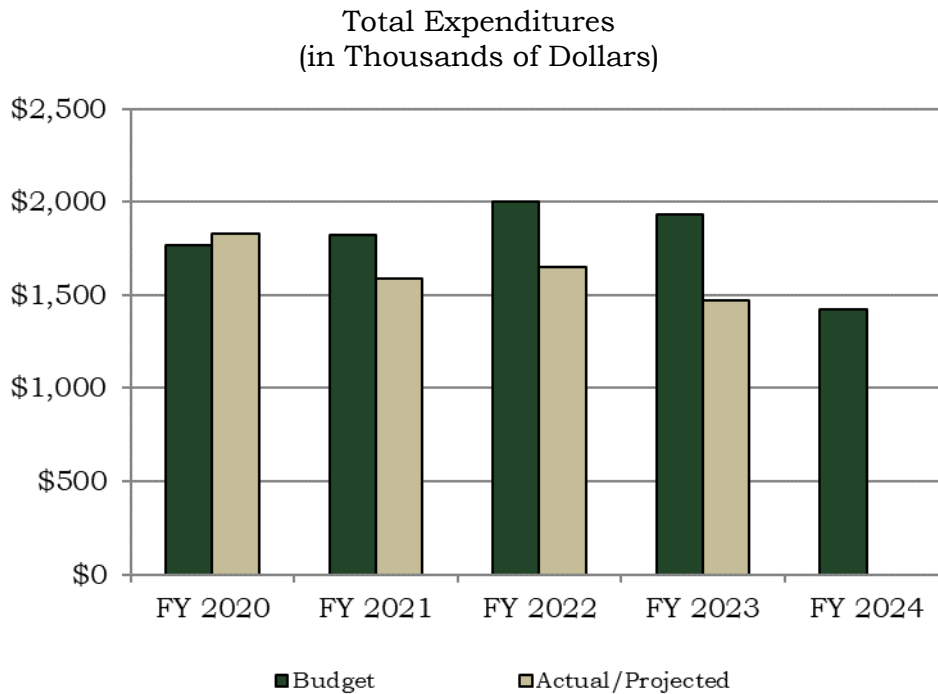
FY 2024 Proposed Budget
Revenue and Expenditure Trends



As the University Press moves past the FY 2022 shortfall in revenue, the Press should see a balanced budget in FY 2023 with a slight profit in FY 2024. Net sales in FY 2022 were more consistent with levels prior to the FY 2020 jump and the FY 2024 sales projection has been revised to be more consistent with FY 2023 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 2024, 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 2024 list are still unconfirmed, so we are modestly projecting that net sales will be similar to our projected FY 2023 net sales.

**FY 2024 Proposed Budget
Revenue and Expenditure Trends**



Given the Press's shortfall for FY 2022 and revenue projections for FY 2023, the Press has taken considerable steps to ensure expense reductions occur in FY 2024. The Press has budgeted expenses for FY 2024 at \$1.4 million, nearly \$600k less than was budgeted in FY 2022 and over \$500k less than was budgeted in FY 2023. 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 2023 and will likely continue into FY 2024.

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 2024 Proposed Budget

Conference Services provides meeting and event support to Wayne State University students, departments, and the general 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

- Conference Services is now a part of Housing and Residential Life. This opens opportunities for us to provide a superior level of customer service and problem solving because there is teamwork and an improved flow of communication at all levels.
- For 2023, the total number of interns residing in Anthony Wayne Drive Apartments will increase by at least 5% over 2022.
- Maintained a relationship with the team from the Detroit Metro Convention Visitors Bureau (DMCVB) by participating in available webinars which keeps us up to date on potential conference events coming to Detroit in the future.

Challenges in FY 2023

- 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.
- Conference attendees place a high value on in-person gatherings, however the increase to return to pre-COVID levels will be a gradual one. Planners and attendees realize that some conferences might be better in a remote and/or hybrid format.
- Two major conference venues on campus are McGregor Memorial Conference Center and Community Arts Auditorium. Getting these facilities functioning as soon as possible, is a critical factor in how many groups reserve bed space to go along with their meeting space. These facilities should be prepared to host conference groups who have agendas that include both an in-person component as well as remote programs.

Strategies for FY 2024

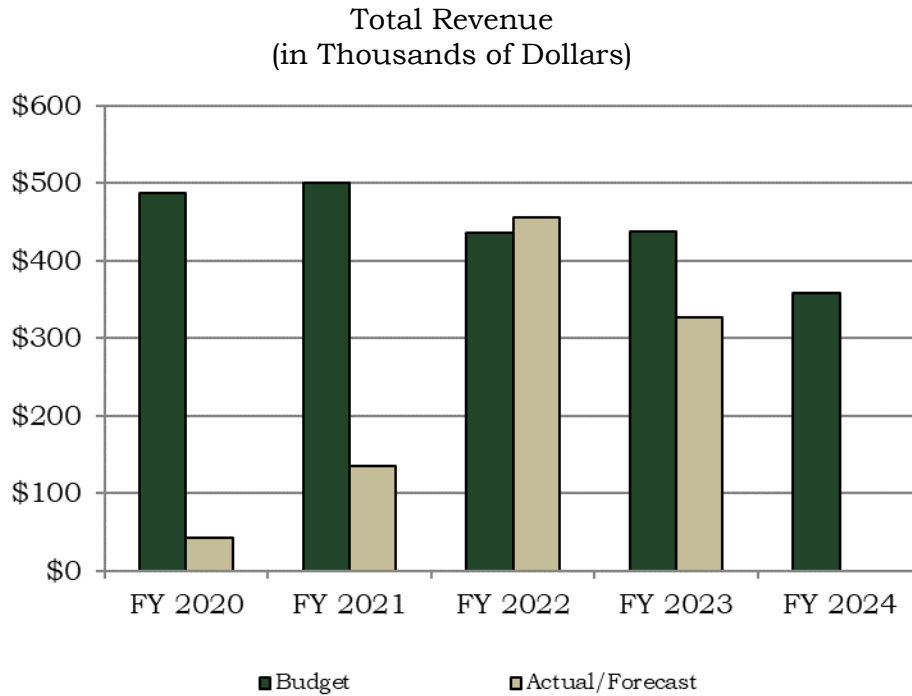
- In 2024, we can anticipate that the number of conference groups will be similar to the activity in FY 2023. We are actively working toward getting back to pre-pandemic activity levels and meeting client needs in both in-person and remote formats.
- Increase coordination fee for intern and conference customers from 3% internal/5% external to 5% internal/8% external. Propose coordination fees on guest housing and reintroduction of coordination fee on meal plan purchases.
- New potential WSU School of Medicine guest housing for physician/resident on rotation. Potential year-round revenue and coordination fee.
- Incentivize employers to use contracts for their interns who live on campus and/or employers who recommend WSU as a site in which interns can choose to live.
- Propose a no-increase price structure in 2024 to take into account financial adversity caused by the pandemic for summer conference groups, interns and campus guests. A summer with no price increases would motivate program planners and intern employers to re-boot their programs and promote return business on an annual basis.

Auxiliaries
CONFERENCE SERVICES

FY 2024 Proposed Budget
(in Thousands of Dollars)

	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	Proposed Budget to	
	Approved	Actual	Approved	Projected	Proposed	Projected Actual	Percent
	Budget	Activity	Budget	Actual	Budget	Amount	
BEGINNING FUND BALANCE	(\$101.5)	(\$82.3)	(\$88.4)	(\$125.4)	(\$141.8)	(\$16.4)	13.0%
REVENUE							
Conference Revenue	\$435.2	\$456.5	\$437.1	\$327.4	\$358.3	\$31.0	9.5%
TOTAL REVENUE	\$435.2	\$456.5	\$437.1	\$327.4	\$358.3	\$31.0	9.5%
EXPENDITURES							
Salaries and Wages	\$70.4	\$70.8	\$72.2	\$72.3	\$73.7	\$1.4	1.9%
Fringe Benefits	\$21.1	\$20.7	\$21.7	\$21.5	\$22.1	\$0.6	2.8%
Subtotal Compensation	\$91.5	\$91.5	\$93.9	\$93.8	\$95.8	\$2.0	2.1%
Other Expenses	\$7.5	\$17.4	\$5.7	\$1.3	\$23.8	\$22.5	1730.0%
Conference Expenses	\$337.2	\$385.1	\$340.5	\$247.5	\$254.9	\$7.4	3.0%
Subtotal Operating Expenses	\$344.7	\$402.5	\$346.2	\$248.8	\$278.7	\$29.9	12.0%
TOTAL EXPENDITURES	\$436.2	\$494.0	\$440.1	\$342.6	\$374.5	\$31.9	9.3%
NET INCOME (LOSS)	(\$1.1)	(\$37.5)	(\$3.0)	(\$15.3)	(\$16.2)	(\$0.9)	6.2%
TRANSFERS TO (FROM)							
Intra Fund Transfers	(\$1.1)	\$5.6	(\$26.1)	\$1.1	\$1.1	\$0.0	0.0%
TOTAL TRANSFERS	(\$1.1)	\$5.6	(\$26.1)	\$1.1	\$1.1	\$0.0	0.0%
TOTAL EXPENDITURES AND TRANSFERS	\$435.2	\$499.6	\$414.0	\$343.7	\$375.6	\$31.9	9.3%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$0.0	(\$43.1)	\$23.1	(\$16.4)	(\$17.3)	(\$0.9)	5.7%
ENDING FUND BALANCE	(\$101.5)	(\$125.4)	(\$65.3)	(\$141.8)	(\$159.1)	(\$17.3)	12.2%

**FY 2024 Proposed Budget
Revenue and Expenditure Trends**



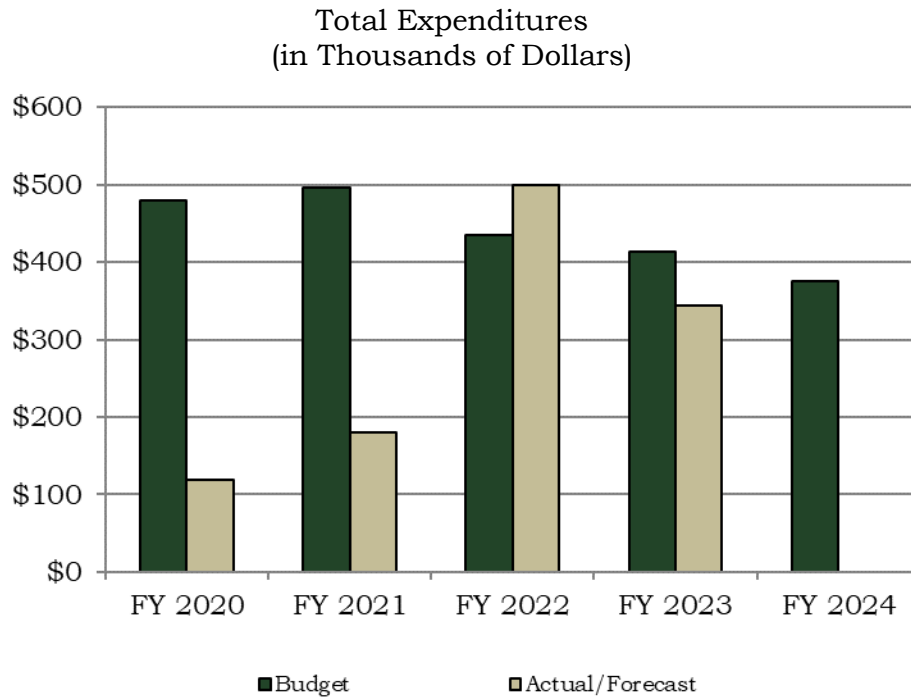
Conference Services has been successful in marketing and selling WSU services to outside groups to create a vibrant summer experience on campus. Services receiving revenue benefits from the operation contribute to paying all overhead costs to run the program.

Greatest growth opportunity is the expansion of the summer intern housing program to a year-around opportunity dependent on space in housing facilities.

The overall conference group rate will be consistent with 2023 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. The marketing will be expanded to include more businesses who are DMCVB members and who hire interns.

**FY 2024 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.

FY 2024 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 2023

- Continued operations for six on-campus buildings for residents with continued COVID-19 protocols through Fall 2022 and vaccine mandate. One remained closed.
- Continued the First Year Residential Experience (FYRE) community with various campus partners. This community opened in Fall 2021 with 145 first-year residents and increased to 340 residents for Fall 2022. There were 100 need-based housing scholarships to support their participation.
- Implemented four Overnight Orientation sessions to support WSU enrollment goals and increase net housing occupancy for Fall 2022.
- Awarded two residents with the Wayne State Corvias Endowed Scholar awards, each receiving \$12,500 for the 2022-23 academic year.
- Announced and on-going implementation of a \$1,000 housing credit for returning residents to Ghafari Hall, Towers Residential Suites, and The Thompson House.
- Presented Housing & Residential Life information to various campus partners to enhance our strong partnership in student success.

Challenges in FY 2024

- Manage the continued recruitment, retention and financial challenges to campus housing as a result of lower enrollment and, thus, occupancy.
- Contain 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 2024

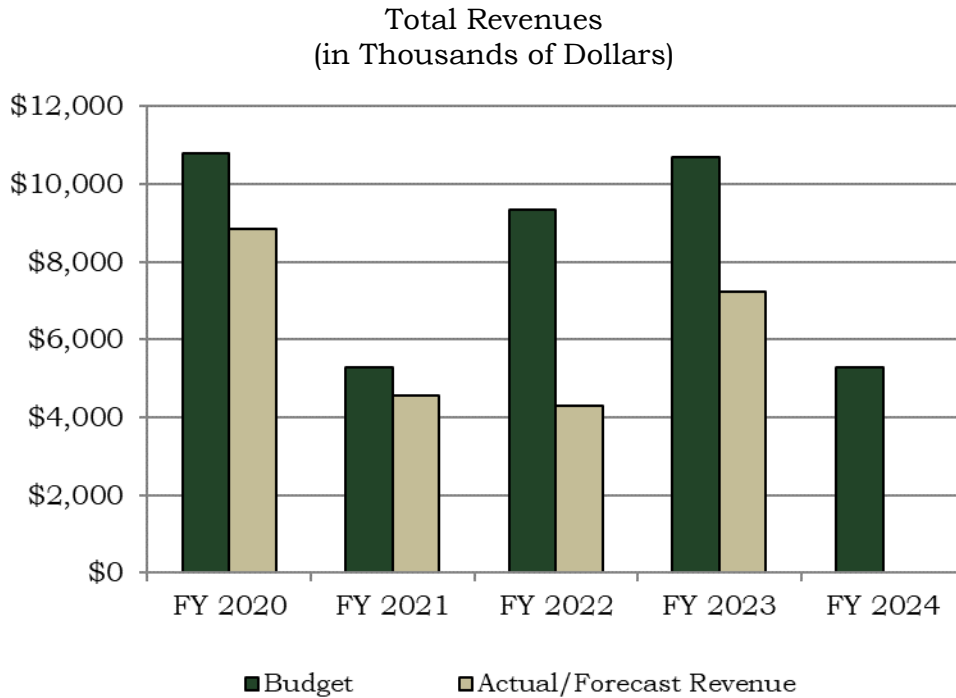
- Continue to evaluate and adjust dining offerings to meet demand and increase usability across dining locations. Permanent addition of OneCard dollars as a complement to Warrior dollars to increase flexibility and variety for meal plan holders remains in place.
- Seek a long-term solution to the financial damage done the WSU-Corvias housing partnership by low enrollment, occupancy, and reduced revenue.
- Implement new technology to improve housing and meal plan management for greater efficiency and reduced student wait times.
- Utilize and maximize partnerships with other Wayne State University schools, colleges, and divisions to increase resident student success. This includes consideration of financial resources to remove barriers to campus housing.

Auxiliaries
HOUSING AND RESIDENTIAL LIFE

FY 2024 Proposed Budget
(in Thousands of Dollars)

	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	Proposed Budget to	
	Approved Budget	Actual Activity	Approved Budget	Projected Actuals	Proposed Budget (Housing)	Proposed Budget (Dining)	Proposed Budget (Combined)	Projected Amount	Actual Percent
BEGINNING FUND BALANCE	\$2,689.5	\$3,221.7	\$3,671.2	(\$857.3)	\$0.0	\$942.9	\$942.9	\$1,800.2	-210.0%
REVENUE									
Meal Plan Income	\$5,763.5	\$4,205.1	\$7,159.4	\$7,159.4	\$0.0	\$5,204.4	\$5,204.4	(\$1,955.0)	-27.3%
Retail Income	\$66.3	\$0.0	\$66.3	\$66.3	\$0.0	\$71.1	\$71.1	\$4.8	7.2%
Corvias Retained Services Revenue	\$3,515.2	\$0.0	\$3,472.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Other Income	\$6.0	\$78.0	\$6.0	\$6.0	\$6.0	\$0.0	\$6.0	\$0.0	0.0%
TOTAL REVENUE	\$9,351.0	\$4,283.1	\$10,704.0	\$7,231.7	\$6.0	\$5,275.5	\$5,281.5	(\$1,950.2)	-27.0%
EXPENDITURES									
Salaries and Wages	\$2,780.2	\$2,602.6	\$2,902.9	\$2,619.2	\$2,676.7	\$274.1	\$2,950.8	\$331.6	12.7%
Fringe Benefits	\$516.8	\$458.2	\$535.2	\$433.8	\$463.3	\$80.6	\$543.9	\$110.1	25.4%
Subtotal Compensation	\$3,297.0	\$3,060.8	\$3,438.1	\$3,053.0	\$3,140.0	\$354.7	\$3,494.7	\$441.7	14.5%
Facilities Maintenance	\$0.0	\$0.0	\$27.1	\$28.2	\$21.2	\$0.0	\$21.2	(\$7.0)	-24.8%
Meal Plan Expense	\$4,819.7	\$3,481.8	\$5,692.7	\$5,692.7	\$0.0	\$4,179.2	\$4,179.2	(\$1,513.5)	-26.6%
Other Expenses	\$1,099.2	\$961.6	\$1,379.2	\$1,542.8	\$831.9	\$535.1	\$1,367.0	(\$175.8)	-11.4%
HA Facilities	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Bad Debt	\$39.6	\$936.7	\$41.3	\$137.7	\$0.0	\$30.0	\$30.0	(\$107.7)	-78.2%
Subtotal Operating Expenses	\$5,958.4	\$5,380.1	\$7,140.3	\$7,401.4	\$853.1	\$4,744.3	\$5,597.4	(\$1,804.0)	-24.4%
TOTAL EXPENDITURES	\$9,255.5	\$8,440.9	\$10,578.4	\$10,454.4	\$3,993.1	\$5,099.0	\$9,092.1	(\$1,362.3)	-13.0%
NET INCOME (LOSS)	\$95.5	(\$4,157.8)	\$125.7	(\$3,222.7)	(\$3,987.1)	\$176.5	(\$3,810.6)	(\$588.0)	18.2%
TRANSFERS TO (FROM)									
General Fund Support	\$0.0	(\$107.3)	\$0.0	(\$5,326.5)	(\$3,987.2)	\$0.0	(\$3,987.2)	\$1,339.3	-25.1%
Intra Fund Transfers	\$41.6	\$28.5	\$45.6	(\$16.5)	\$0.0	(\$16.5)	(\$16.5)	\$0.0	0.0%
Transfer To Fund Capital Projects	\$325.0	\$0.0	\$320.2	\$320.2	\$0.0	\$320.2	\$320.2	\$0.0	0.0%
TOTAL TRANSFERS	\$366.6	(\$78.8)	\$365.8	(\$5,022.8)	(\$3,987.2)	\$303.7	(\$3,683.5)	\$1,339.3	-26.7%
TOTAL EXPENDITURES AND TRANSFERS	\$9,622.1	\$8,362.1	\$10,944.1	\$5,431.6	\$5.9	\$5,402.7	\$5,408.6	(\$22.9)	-0.4%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	(\$271.1)	(\$4,079.0)	(\$240.1)	\$1,800.2	\$0.1	(\$127.2)	(\$127.1)	(\$1,927.3)	-107.1%
ENDING FUND BALANCE	\$2,418.4	(\$857.3)	\$3,431.1	\$942.9	\$0.1	\$815.7	\$815.8	(\$127.1)	-13.5%

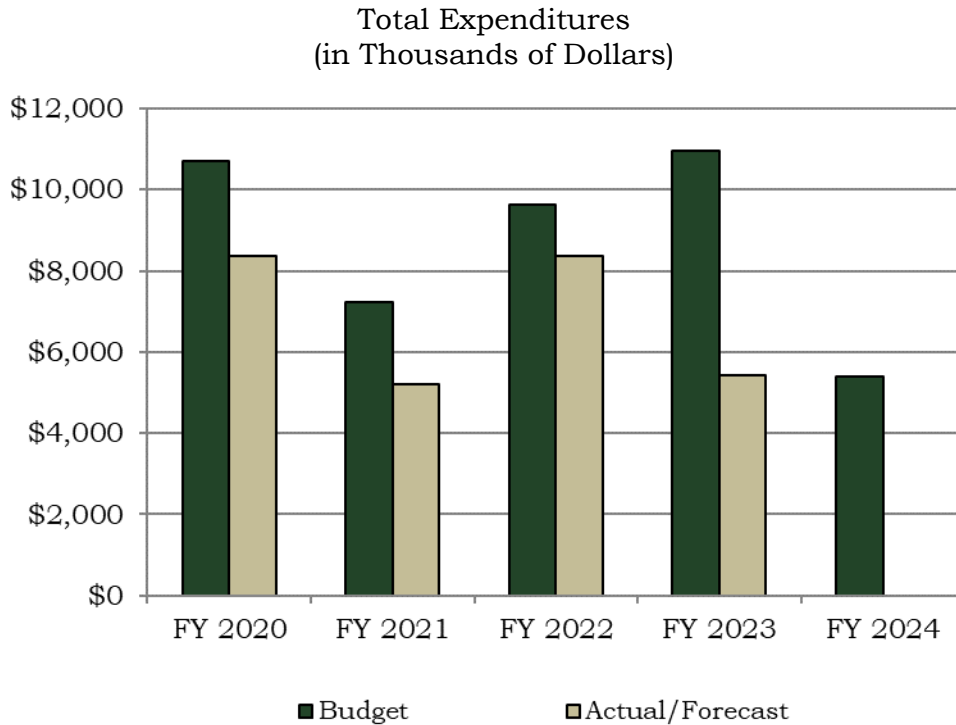
**FY 2024 Proposed Budget
Revenue and Expenditure Trends**



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. Retained service payments from Corvias Campus Living, as outlined in the service concession agreement, are currently suspended due to low occupancy through the Covid-19 crisis. This has significantly reduced housing revenue. For FY 2023 and FY 2024, the General Fund will provide non-recurring funding to Housing and Residential Life to fund operations, as needed. Discussions are ongoing with Corvias regarding the status of occupancy and future payments.

Revenue for FY 2024 is anticipated to be lower than in FY 2020 (pre-pandemic) as a result of lower occupancy and meal plan sales as enrollment and housing occupancy due to a slow recovery from the pandemic. FY 2024 projects a slower recovery with a positive outlook for both more campus residents and more meal plans sold.

**FY 2024 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 2021 salaries and fringe benefits costs will continue to be lower than budgeted as a result of savings primarily from the closing of several housing buildings due to the Covid-19 pandemic. Salaries and fringe benefits costs are budgeted to increase in FY 2024 to amounts closer to pre-pandemic levels as occupancy rebounds. It is also expected that meal plan expenses in FY 2024 will increase to closer to pre-pandemic levels as a direct result of increased housing occupancy/required meal plan purchases.

Auxiliaries

McGREGOR MEMORIAL CONFERENCE CENTER

FY 2024 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 2023

- Planning and executing of more than 275 events, including conferences, university seminars, and weddings. Hosted an event for building architect Minoru Yamasaki's granddaughter.
- Hosting several photo shoots for weddings, external users, and university departments.
- Taking advantage of the building being offline for large-scale projects, including carpet replacement and the installation of a new conference table.

Challenges in FY 2024

- 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. FP&M established a temporary solution with a temporary chiller for Summer 2022 through early fall, but the building was taken off-line late fall until mid-summer, significantly impacting revenue.

Strategies for FY 2024

- 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

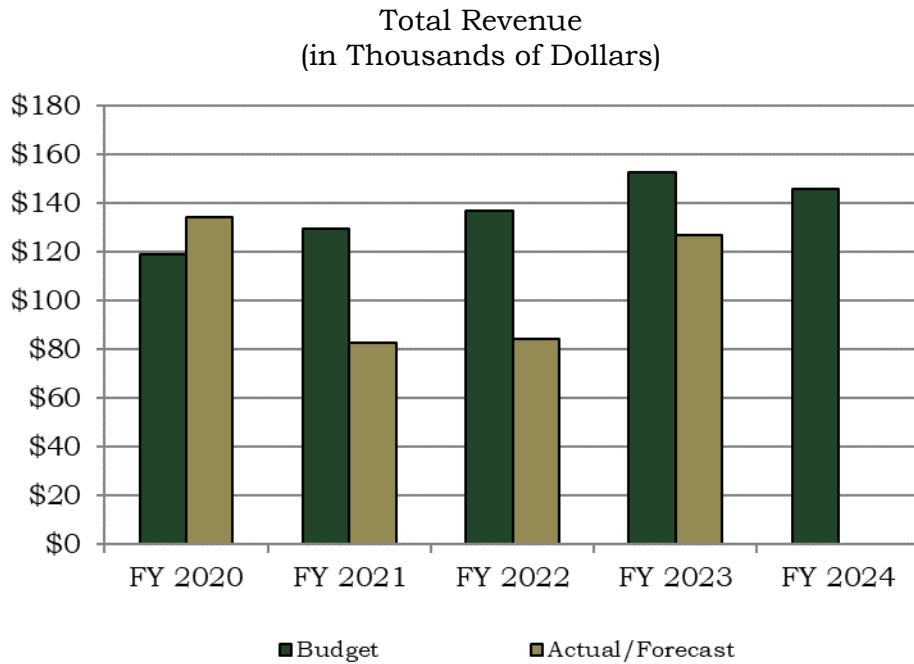
**FY 2024 Proposed Budget
(in Thousands of Dollars)**

	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	Proposed Budget to	
	Approved Budget	Actual Activity	Approved Budget	Projected Actual	Proposed Budget	Projected Actual Amount	Percent
BEGINNING FUND BALANCE	\$197.8	\$215.0	\$235.3	\$263.2	\$234.1	(\$29.2)	-11.1%
REVENUE							
Commissions	\$70.2	\$36.0	\$72.4	\$73.9	\$73.9	\$0.0	0.0%
Auxiliary Sales and Services	\$10.0	\$9.7	\$10.0	\$12.8	\$10.0	(\$2.8)	-21.9%
Rental Revenue	\$56.8	\$38.5	\$70.0	\$40.0	\$62.0	\$22.0	55.0%
TOTAL REVENUE	\$137.0	\$84.3	\$152.4	\$126.7	\$145.9	\$19.2	15.1%
EXPENDITURES							
Salaries and Wages	\$65.3	\$43.2	\$75.2	\$54.1	\$63.4	\$9.4	17.4%
Fringe Benefits	\$16.9	\$12.1	\$17.0	\$15.4	\$16.2	\$0.8	5.5%
Subtotal Compensation	\$82.1	\$55.4	\$92.2	\$69.4	\$79.6	\$10.2	14.7%
Contracted Services	\$17.9	\$5.8	\$17.0	\$25.2	\$5.0	(\$20.2)	-80.1%
Other Expenses	\$19.9	(\$43.6)	\$19.3	\$24.3	\$31.3	\$7.0	28.6%
Purchases for Resale	\$10.0	\$17.6	\$10.0	\$12.0	\$10.0	(\$2.0)	-16.7%
Supplies and Equipment	\$2.6	\$0.9	\$2.6	\$25.0	\$0.0	(\$25.0)	-100.0%
Subtotal Operating Expenses	\$50.4	(\$19.3)	\$48.9	\$86.5	\$46.3	(\$40.2)	-46.5%
TOTAL EXPENDITURES	\$132.5	\$36.0	\$141.1	\$155.9	\$126.0	(\$30.0)	-19.2%
NET INCOME (LOSS)	\$4.5	\$48.2	\$11.3	(\$29.2)	\$20.0	\$49.2	-168.5%
TOTAL EXPENDITURES AND TRANSFERS	\$132.5	\$36.0	\$151.1	\$155.9	\$126.0	(\$30.0)	-19.2%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$4.5	\$48.2	\$1.3	(\$29.2)	\$20.0	\$49.2	-168.5%
ENDING FUND BALANCE	\$202.3	\$263.2	\$236.7	\$234.1	\$254.1	\$20.0	8.5%

Auxiliaries

McGREGOR MEMORIAL CONFERENCE CENTER

**FY 2024 Proposed Budget
Revenue and Expenditure Trends**

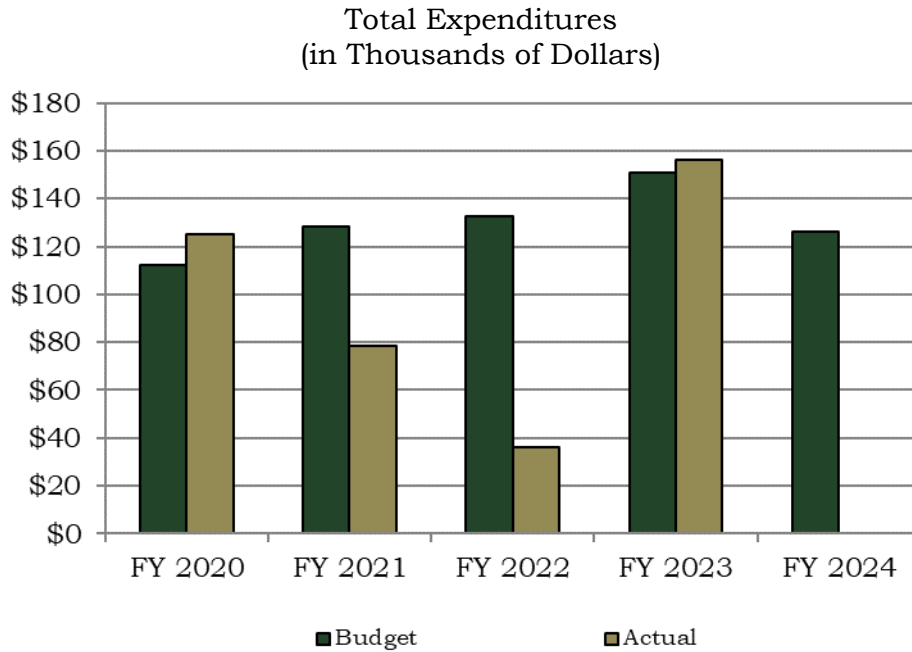


Revenue calculated with the anticipation of increased reservation volumes throughout the year in light of the anticipated completed HVAC system update along with building improvements.

Auxiliaries

McGREGOR MEMORIAL CONFERENCE CENTER

**FY 2024 Proposed Budget
Revenue and Expenditure Trends**



Once the HVAC project is complete, we anticipate a higher number of events throughout the year. As a result, associated expenses may increase due to increased volume in the building, normal wear and tear and equipment use. We will continue to monitor these expenses closely and only spend in necessary areas including limited short-term preventative maintenance.

FY 2024 Proposed Budget

The South End (TSE) is a campus newspaper published by Wayne State University under the direction of the Student Newspaper Publications Board (SNPB).

The South End receives an annual General Fund subsidy to support operation of the newspaper. The General Fund allocation requested for FY 2024 is set at \$59,900, same as the FY 2023 budget request and allocation.

The South End is no longer a campus newspaper in the traditional sense of a newspaper. It is an almost exclusively electronic, on-line news source. It prints three editions per year: the New Student Survival Guide distributed at New Student Orientation, the Back To School edition distributed during the first week of fall semester, and the Back To School arts edition distributed during the first week of winter semester.

Key Challenges for FY 2024

The South End will continue as a fully electronic news source. The South End hopes to have three print editions-New Student Survival Guide for summer orientation, Fall Welcome Back edition, and Winter Welcome Back edition this academic year. Opportunities for revenue continue to significantly decrease as businesses struggle to have budgets to stay open and social media advertising has overtaken print advertising. The university allocation will be entirely used for staff salaries. Without salaries, The South End has no success in securing an editorial staff and writers. The long-term solution for success is to transfer The South End from a student activity student newspaper to a learning laboratory product of the Journalism program.

FY 2024 Proposed Budget
(in Thousands of Dollars)

	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	Proposed Budget to	
	Approved	Actual	Approved	Projected	Proposed	Projected Actual	
	Budget	Activity	Budget	Actual	Budget	Amount	Percent
BEGINNING FUND BALANCE	\$140.4	\$152.3	\$163.2	\$165.0	\$185.5	\$20.5	12.4%
REVENUE							
Advertising							
External	\$1.1	\$2.5	\$1.6	\$3.5	\$3.3	(\$0.2)	-5.7%
Internal	\$3.0	\$2.1	\$3.6	\$9.0	\$3.6	(\$5.4)	-59.8%
TOTAL REVENUE	\$4.1	\$4.5	\$5.2	\$12.5	\$6.9	(\$5.6)	-44.6%
EXPENDITURES							
Salaries and Wages	\$50.0	\$41.8	\$45.0	\$40.5	\$40.5	\$0.0	0.1%
Fringe Benefits	\$1.4	\$0.9	\$0.9	\$0.6	\$0.6	\$0.0	0.1%
Subtotal Compensation	\$51.4	\$42.6	\$45.9	\$41.1	\$41.1	\$0.0	0.1%
Printing and Duplicating	\$3.1	\$3.5	\$3.1	\$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	\$4.8	\$5.6	\$5.3	\$8.2	\$5.3	(\$2.9)	-35.4%
Subtotal Operating Expenses	\$7.9	\$9.1	\$8.4	\$10.8	\$7.9	(\$2.9)	-26.9%
TOTAL EXPENDITURES	\$59.3	\$51.8	\$54.3	\$51.9	\$49.0	(\$2.9)	-5.5%
NET INCOME (LOSS)	(\$55.2)	(\$47.2)	(\$49.1)	(\$39.5)	(\$42.1)	(\$2.7)	6.8%
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	(\$0.6)	(\$8.2)	(\$5.6)	(\$8.0)	(\$10.9)	(\$2.9)	35.8%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$4.7	\$12.7	\$10.8	\$20.5	\$17.8	(\$2.7)	-13.1%
ENDING FUND BALANCE	\$145.1	\$165.0	\$174.0	\$185.5	\$203.3	\$17.8	9.6%

Auxiliaries
AVP, STUDENT AUXILIARY SERVICES

FY 2024 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 bookstore management 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. Expenses are estimated lower as there is no AVP for Student Auxiliary Services and until hired limited activity will be funded on this account.

Auxiliaries
AVP, STUDENT AUXILIARY SERVICES

FY 2024 Proposed Budget
(in Thousands of Dollars)

	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	Proposed Budget to	
	Approved Budget	Actual Activity	Approved Budget	Projected Actual	Proposed Budget	Projected Actual Amount	Percent
BEGINNING FUND BALANCE	\$19.6	\$45.3	\$33.8	\$58.4	\$57.8	(\$0.6)	-1.0%
REVENUE							
Other Income	\$60.8	\$63.0	\$62.7	\$30.1	\$68.7	\$38.6	128.2%
TOTAL REVENUE	\$60.8	\$63.0	\$62.7	\$30.1	\$68.7	\$38.6	128.2%
EXPENDITURES							
Salaries and Wages	\$22.5	\$21.3	\$25.7	\$13.6	\$13.6	\$0.0	0.0%
Fringe Benefits	\$4.0	\$3.9	\$4.1	\$4.0	\$4.1	\$0.1	2.5%
Subtotal Compensation	\$26.6	\$25.2	\$29.8	\$17.6	\$17.7	\$0.1	0.6%
Other Expenses	\$34.2	\$24.7	\$32.3	\$13.1	\$27.9	\$14.8	113.0%
Subtotal Operating Expenses	\$34.2	\$24.7	\$32.3	\$13.1	\$27.9	\$14.8	113.0%
TOTAL EXPENDITURES	\$60.8	\$49.9	\$62.1	\$30.7	\$45.6	\$14.9	48.5%
NET INCOME (LOSS)	\$0.0	\$13.1	\$0.6	(\$0.6)	\$23.1	\$23.7	-3950.0%
TOTAL EXPENDITURES AND TRANSFERS	\$60.8	\$49.9	\$62.1	\$30.7	\$45.6	\$14.9	48.5%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$0.0	\$13.1	\$0.6	(\$0.6)	\$23.1	\$23.7	-3950.0%
ENDING FUND BALANCE	\$19.6	\$58.4	\$34.5	\$57.8	\$80.9	\$23.1	40.0%

FY 2024 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 2023

- Successfully recruited, hired, and onboarded more than 60 student employees and 4 professional staff team members.
- Established a leadership team consisting of the director and 2 associate directors which provide more intentional direction and structure to the larger team.
- Resumed the planning and execution of 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, working closely with the Registrar and C&IT.
- Continued to assist with the transition of Event Management Software (EMS) to campus-wide use as enterprise software managed by C&IT.
- Welcomed new building tenants including the Office of Sexual Violence Prevention and Education, Center for Latino/Latina American Studies, and Crockett-Lumumba Scholars.
- Completed the expansion of the Reflection Room along with the establishment of a new Lactation Room.

Challenges in FY 2024

- Establishing a new normal for in-person events and use of public spaces in the building has required the team to adapt to more limited campus traffic (down 50% from pre-pandemic) and a higher number of student organization events, leading to decreased revenue due to tiered rental rate structure.
- 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 2023 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.
- The FY 2023 budget is further challenged by revenue loss of \$65,000 annually from the Newman Catholic Center and Michigan First tenants which vacated in Fall 2021.

Strategies for FY 2024

- Identify new opportunities for collaboration and sharing resources in the transition to join the Dean of Students Office.
- Work with departments across campus such as FP&M and the Provost's office to implement changes to current budget structure in light of growing expenses and decreased revenue.

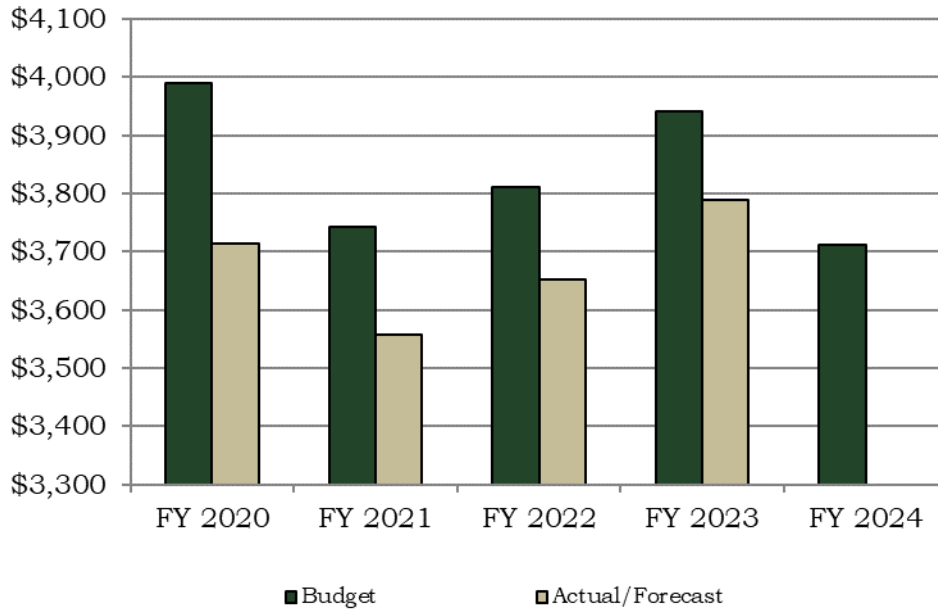
Auxiliaries
STUDENT CENTER

FY 2024 Proposed Budget
(in Thousands of Dollars)

	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	Proposed Budget to	
	Approved	Actual	Approved	Projected	Proposed	Projected Actual	Percent
	Budget	Activity	Budget	Actual	Budget	Amount	
BEGINNING FUND BALANCE	\$657.4	\$747.7	\$654.5	\$732.1	\$334.6	(\$397.6)	-54.3%
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	\$112.6	\$87.5	\$165.0	\$115.0	\$78.0	(\$37.0)	-32.2%
Rental Revenues	\$254.0	\$142.4	\$259.2	\$236.7	\$268.6	\$32.0	13.5%
Internal Credits	\$187.1	\$168.1	\$259.1	\$184.0	\$110.0	(\$74.0)	-40.2%
Other Income	\$6.0	\$2.6	\$6.0	\$2.6	\$2.6	\$0.0	0.0%
TOTAL REVENUE	\$3,811.2	\$3,652.2	\$3,940.8	\$3,789.8	\$3,710.7	(\$79.1)	-2.1%
EXPENDITURES							
Salaries and Wages	\$956.0	\$978.0	\$1,256.8	\$1,105.9	\$1,018.2	(\$87.6)	-7.9%
Fringe Benefits	\$178.4	\$148.4	\$200.3	\$175.9	\$184.8	\$8.8	5.0%
Subtotal Compensation	\$1,134.4	\$1,126.5	\$1,457.0	\$1,281.8	\$1,203.0	(\$78.8)	-6.1%
Facilities Maintenance	\$750.0	\$554.5	\$716.8	\$630.8	\$667.6	\$36.7	5.8%
Overhead Administrative Costs	\$83.7	\$82.0	\$83.7	\$82.0	\$84.0	\$2.1	2.5%
Supplies and Equipment	\$79.8	\$122.1	\$77.5	\$59.4	\$76.0	\$16.6	28.0%
Utilities	\$495.8	\$562.8	\$520.6	\$612.8	\$662.2	\$49.4	8.1%
Other Expenses	\$330.5	\$242.9	\$323.1	\$350.3	\$292.6	(\$57.6)	-16.5%
Subtotal Operating Expenses	\$1,739.9	\$1,564.2	\$1,721.7	\$1,735.2	\$1,782.4	\$47.2	2.7%
TOTAL EXPENDITURES	\$2,874.3	\$2,690.7	\$3,178.8	\$3,017.0	\$2,985.4	(\$31.6)	-1.0%
NET INCOME (LOSS)	\$936.9	\$961.5	\$762.1	\$772.8	\$725.3	(\$47.4)	-6.1%
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	(\$66.6)	(\$66.6)	(\$20.6)	(\$20.6)	(\$21.2)	(\$0.6)	3.0%
Transfer To Fund Capital Projects	\$0.0	\$0.0	\$110.0	\$110.0	\$0.0	(\$110.0)	-100.0%
Transfer From General Fund	\$0.0	(\$37.2)	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
TOTAL TRANSFERS	\$1,014.3	\$977.1	\$1,170.3	\$1,170.3	\$1,059.7	(\$110.6)	-9.5%
TOTAL EXPENDITURES AND TRANSFERS	\$3,888.6	\$3,667.7	\$4,349.1	\$4,187.3	\$4,045.1	(\$142.2)	-3.4%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	(\$77.4)	(\$15.6)	(\$408.3)	(\$397.6)	(\$334.4)	\$63.2	-15.9%
ENDING FUND BALANCE	\$580.0	\$732.1	\$246.2	\$334.6	\$0.2	(\$334.4)	-99.9%

**FY 2024 Proposed Budget
Revenue and Expenditure Trends**

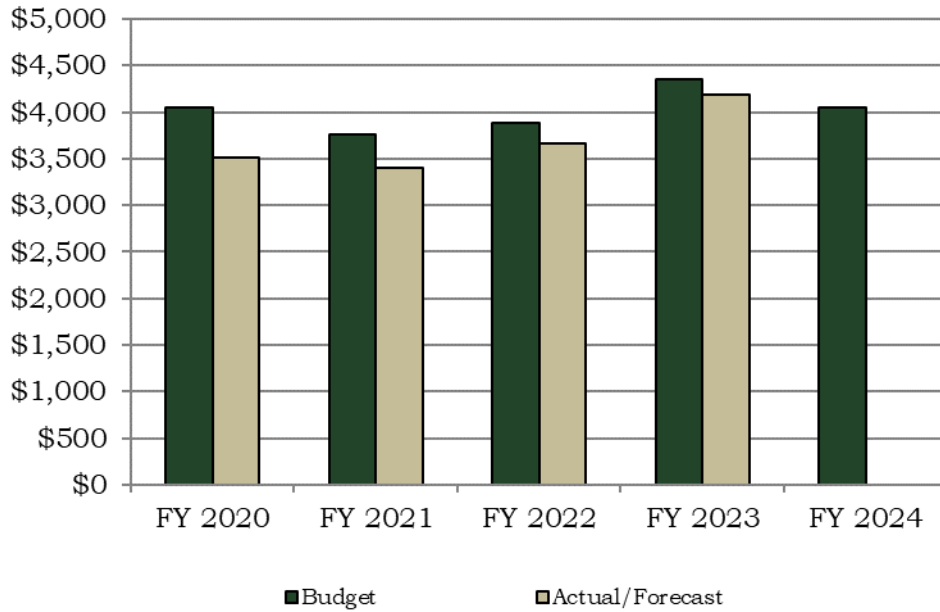
Total Revenue
(in Thousands of Dollars)



Revenue calculated with adjusted estimate of rentals and events based on FY 2023 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 increased, total annual revenue has decreased. Assumes no reduction in student service fee allocation.

**FY 2024 Proposed Budget
Revenue and Expenditure Trends**

Total Expenditures
(in Thousands of Dollars)



Expenses continue to increase as Student Center and Campus Reservations continue to be asked to take on new responsibilities, host new building tenants without paying rent, and fund facility needs such as 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 2024 Proposed Budget

Detroit's Public Radio Station, WDET-FM 101.9 continues to pursue steady improvement which includes growth in all the right things except listeners. Radio listening is down across the country 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 saw its largest declines in listenership in 2021-2022, but audience appears to be at steady levels.

Growth in revenue is also slow. Fewer listeners equal few members. Fewer listeners are a disincentive for businesses to choose WDET to air their messages. WDET's investment to increase revenue from non-traditional sources such as studio and tower rental, podcast production and audio book recording is yielding nice returns.

Key Factors Influencing the Future

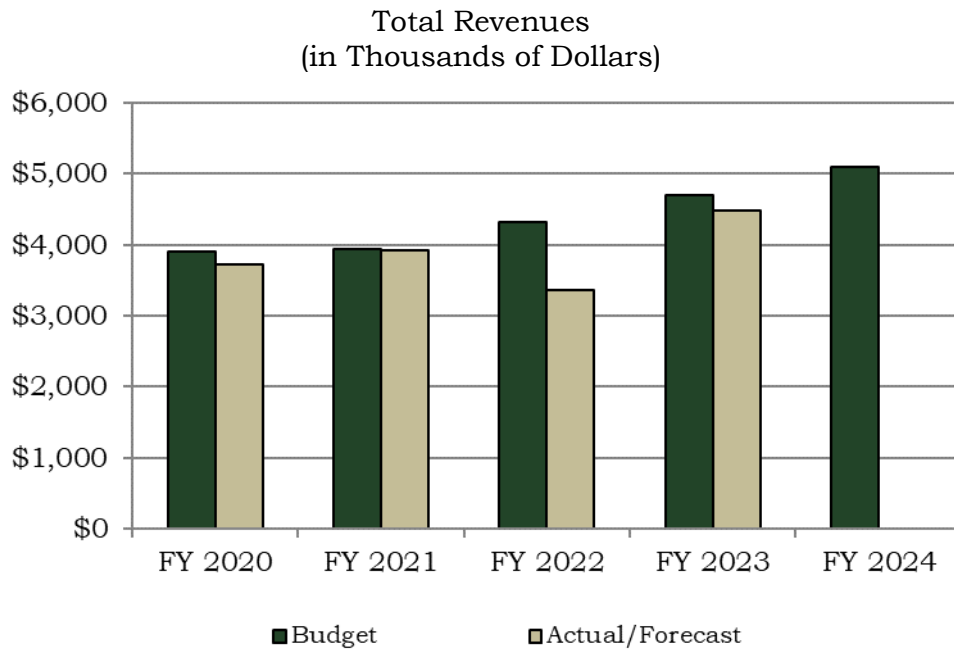
- WDET's current facility and aging equipment present unreasonable burdens on staff and broadcast challenges.
- Fundraising strategies are immature and not yet bearing adequate returns.
- Direct community services such as the Detroit Radio Information Service for the blind and the WDET internship program 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.
- Programming offered by WDET is highly regarded by those who know about the station and use it for news, music and conversation. This fundamental asset of having a good product is the most encouraging factor influencing the future.

**FY 2024 Proposed Budget
(in Thousands of Dollars)**

	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	Proposed Budget to	
	Approved Budget	Actual Activity	Approved Budget	Projected Actual	Proposed Budget	Projected Amount	Actual Percent
BEGINNING FUND BALANCE	(\$1,074.7)	\$1,294.1	\$863.8	\$689.4	\$480.1	(\$209.3)	-30.4%
REVENUE							
Gifts	\$2,600.0	\$2,247.8	\$2,700.0	\$2,211.4	\$2,976.5	\$765.1	34.6%
Corporate Underwriting and External Revenue	\$1,727.0	\$1,122.7	\$1,993.1	\$2,264.5	\$2,123.2	(\$141.3)	-6.2%
TOTAL REVENUE	\$4,327.0	\$3,370.5	\$4,693.1	\$4,475.8	\$5,099.7	\$623.9	13.9%
EXPENDITURES							
Salaries and Wages	\$2,534.5	\$2,180.1	\$2,697.8	\$2,645.8	\$3,023.6	\$377.8	14.3%
Fringe Benefits	\$677.0	\$595.3	\$741.5	\$707.5	\$789.7	\$82.2	11.6%
Subtotal Compensation	\$3,211.5	\$2,775.4	\$3,439.4	\$3,353.3	\$3,813.3	\$460.0	13.7%
Membership Dues	\$89.2	\$65.0	\$77.9	\$77.5	\$73.1	(\$4.4)	-5.7%
Contracted Services	\$732.1	\$938.1	\$933.3	\$995.3	\$942.1	(\$53.2)	-5.3%
Publicity and Advertising	\$38.0	\$40.4	\$38.5	\$36.5	\$47.0	\$10.4	28.6%
Other Supplies and Materials	\$45.0	\$41.9	\$33.0	\$48.4	\$55.2	\$6.7	13.9%
Other Expenses	\$343.9	\$316.9	\$373.6	\$376.6	\$371.6	(\$5.0)	-1.3%
Subtotal Operating Expenses	\$1,248.2	\$1,402.3	\$1,456.3	\$1,534.3	\$1,488.9	(\$45.5)	-3.0%
TOTAL EXPENDITURES	\$4,459.7	\$4,177.7	\$4,895.6	\$4,887.6	\$5,302.2	\$414.5	8.5%
NET INCOME (LOSS)	(\$132.7)	(\$807.2)	(\$202.5)	(\$411.8)	(\$202.5)	\$209.3	-50.8%
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	\$4,257.2	\$3,975.2	\$4,693.1	\$4,685.1	\$5,099.7	\$414.5	8.8%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$69.8	(\$604.7)	\$0.0	(\$209.3)	\$0.0	\$209.3	-100.0%
ENDING FUND BALANCE	(\$1,004.9)	\$689.4	\$863.8	\$480.1	\$480.1	(\$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 2022 in 2023, with a clean opinion rendered.

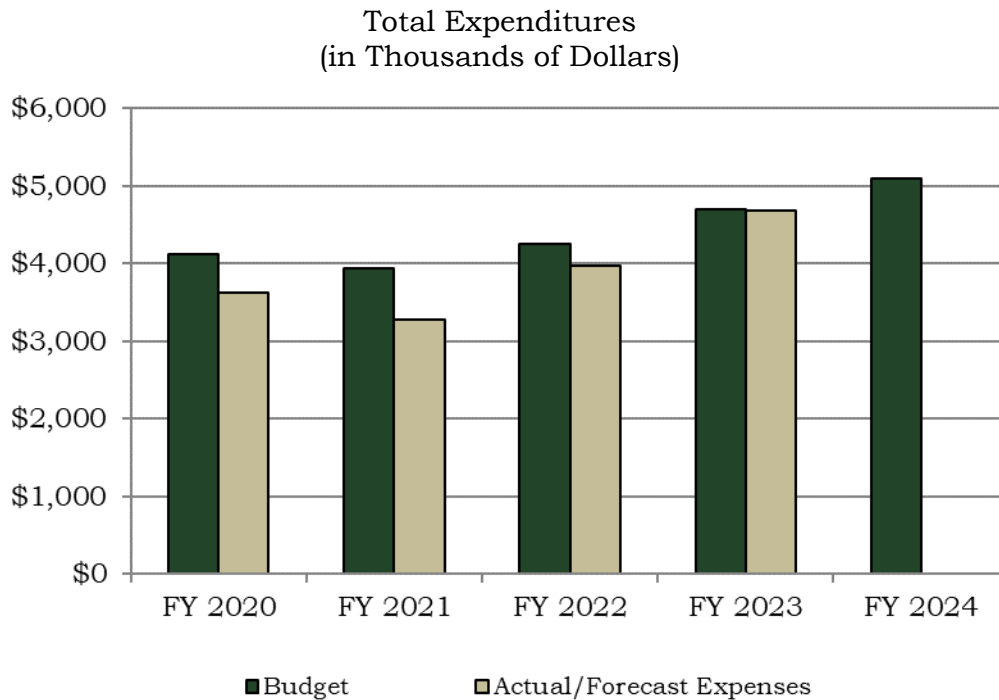
**FY 2024 Proposed Budget
Revenue and Expenditure Trends**



WDET is submitting a planned budget totaling \$5.1 million.

All traditional revenue lines struggle to meet goal. New revenue sources from fee-for-service podcast and audio book recording work have shown encouraging results, but the business is new and a steady stream of clients is needed to sustain this income. Major donors appear to present a lot of low-hanging fruit, but success with larger gifts and planned giving is elusive.

**FY 2024 Proposed Budget
Revenue and Expenditure Trends**



WDET is submitting an operating budget totaling approximately \$5.1 million which is slightly increased from previous years. WDET has begun rebuilding and enhancing the staff in an effort to maximize listenership, treat interns equitably by paying them and reach revenue potential. However, there are still cost savings precautions set in place to monitor unnecessary spending.

FY 2024 Proposed Budget

Expenditures include operating costs for routine upkeep and maintenance of the facility as well as funding for faculty awards, and beginning in FY 2020, passthrough textbook scholarships funded by Barnes & Noble.

Key Accomplishments FY 2023

- Revenues related to merchandise and First Day Digital Products are up.
- Due to rebounding revenues we are able to fully restore the annual faculty awards expense to the pre-pandemic level of \$300,000 in FY 2024

Challenges in FY 2024

- FY 2024 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.

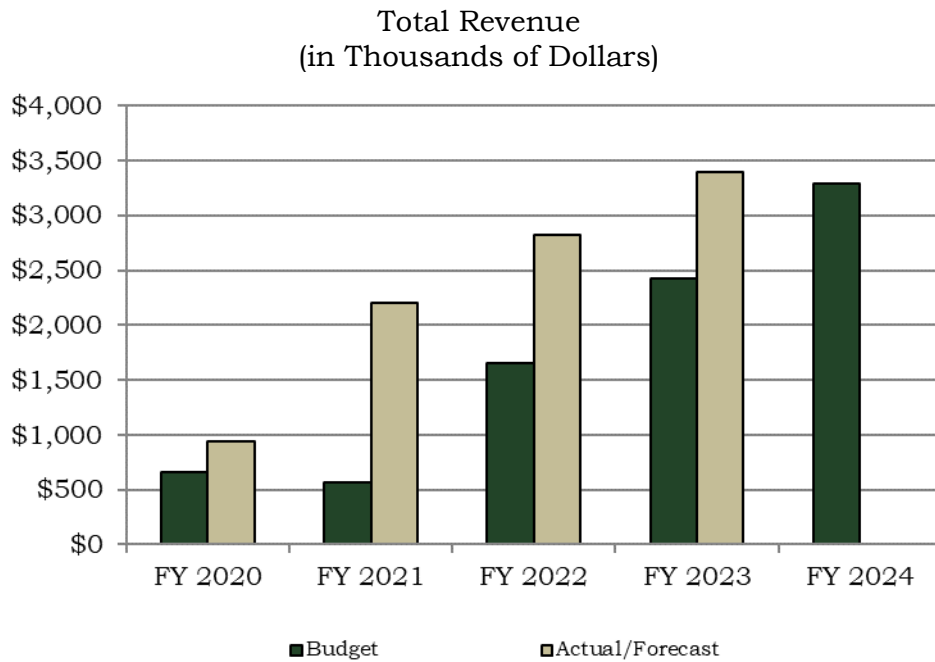
Strategies for FY 2024

- The Barnes & Noble agreement expires in 2025 so we will begin planning for either an RFP or updated negotiations with the current vendor.
- As the First Day program continues to expand we will want to have conversations with Barnes and Noble about the First Day complete program to better serve students with both digital course material and hard copy materials in a single low cost delivery method.

**FY 2024 Proposed Budget
(in Thousands of Dollars)**

	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	Proposed Budget to	
	Approved	Actual	Approved	Projected	Proposed	Projected Actual	Percent
	Budget	Activity	Budget	Actual	Budget	Amount	
BEGINNING FUND BALANCE	\$436.5	\$432.6	\$441.5	\$495.9	\$855.2	\$359.3	72.5%
REVENUE							
Commissions	\$422.4	\$436.3	\$469.0	\$774.2	\$667.6	(\$106.6)	-13.8%
Student Fees	\$1,193.8	\$2,344.1	\$1,901.0	\$2,578.5	\$2,578.5	\$0.0	0.0%
Other Income	\$31.6	\$31.6	\$36.6	\$36.6	\$36.6	\$0.0	0.0%
Investment Income	\$6.1	\$10.3	\$14.0	\$9.5	\$9.5	(\$0.0)	-0.3%
TOTAL REVENUE	\$1,653.9	\$2,822.3	\$2,420.6	\$3,398.8	\$3,292.2	(\$106.6)	-3.1%
EXPENDITURES							
Utilities	\$85.2	\$87.1	\$86.9	\$95.9	\$100.7	\$4.8	5.0%
Contracted Services	\$1,193.8	\$2,329.0	\$1,901.0	\$2,578.5	\$2,578.5	\$0.0	0.0%
Other Expenses	\$47.4	\$21.4	\$31.1	\$31.2	\$32.7	\$1.5	4.8%
Subtotal Operating Expenses	\$1,326.4	\$2,437.5	\$2,019.0	\$2,705.5	\$2,711.8	\$6.3	0.2%
TOTAL EXPENDITURES	\$1,326.4	\$2,437.5	\$2,019.0	\$2,705.5	\$2,711.8	\$6.3	0.2%
NET INCOME (LOSS)	\$327.5	\$384.7	\$401.6	\$693.3	\$580.3	(\$112.9)	-16.3%
TRANSFERS TO (FROM)							
Building Maintenance Reserve	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Depreciation Reserve	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Transfer to Projects	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0.0%
Textbook Scholarships	\$25.0	\$25.0	\$30.0	\$30.0	\$30.0	\$0.0	0.0%
Faculty / Chair Awards	\$250.0	\$250.0	\$275.0	\$275.0	\$300.0	\$25.0	9.1%
Personnel Support	\$47.6	\$46.4	\$56.1	\$28.9	\$0.0	(\$28.9)	-100.0%
TOTAL TRANSFERS	\$322.6	\$321.4	\$361.1	\$333.9	\$330.0	(\$3.9)	-1.2%
TOTAL EXPENDITURES AND TRANSFERS	\$1,649.0	\$2,759.0	\$2,380.1	\$3,039.5	\$3,041.8	\$2.4	0.1%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$4.9	\$63.3	\$40.5	\$359.3	\$250.3	(\$109.0)	-30.3%
ENDING FUND BALANCE	\$441.4	\$495.9	\$482.0	\$855.2	\$1,105.5	\$250.3	29.3%

**FY 2024 Proposed Budget
Revenue and Expenditure Trends**

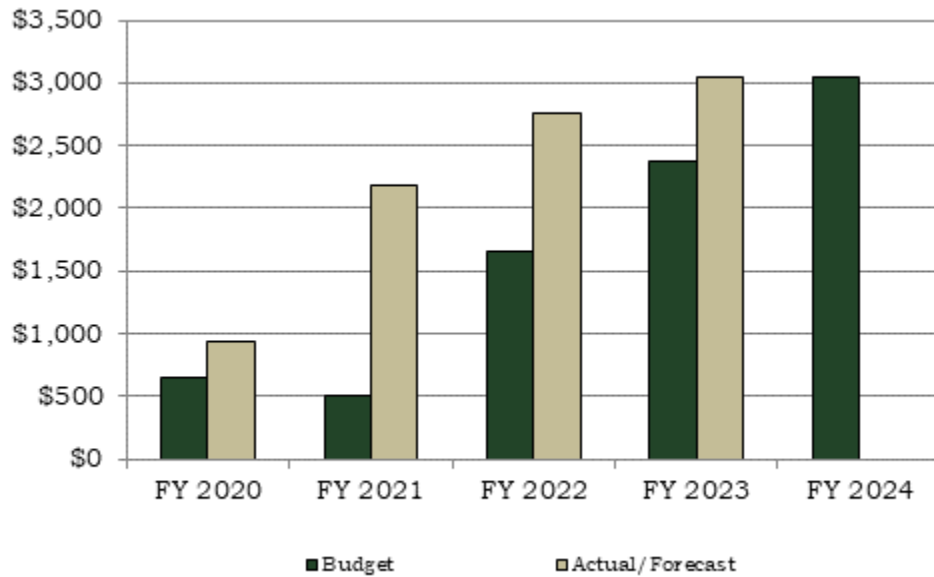


Revenue based upon commission agreement with Barnes & Noble. Sales and commissions have increased as a direct result of the increased traffic back on campus.

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 2024 Proposed Budget
Revenue and Expenditure Trends**

Total Expenditures
(in Thousands of Dollars)



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. Bookstore expenses (excluding those related to First Day sales) remain in line with previous years.

FY 2024 Proposed Budget

The Contract Services program manages the Student Print Services (Xerox) program, Pouring Rights partnership (PEPSI), and Campus Vending (AVI Vending). 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 2023

- Although sales have not yet rebounded to 2019 pre-pandemic levels, sales for both Pepsi and vending (all other products) are beginning to recover with the return to regular campus class schedules and operations.
- Our one-year extension with Pepsi and AVI Vending ends July 31, 2023.

Challenges in FY 2024

- Things are beginning to look more positive for Vending, with a return to in person classes, and staff on-campus at least 3 days per week. Vending sales are expected to continue to increase from pandemic levels, as long as the vendor ensures that machines are properly filled. Filling machines has been a challenge due to vendor staffing levels, but our WSU team is consistently working to hold the vendor to higher standards.
- Our Pepsi Annual Funding Guarantee is based on product sold on-campus. This amount varies due to the on-campus population and their use of vending and purchases at retail locations. Although sales are down, they have increased from pandemic levels. Our funding guarantee will be reduced but not as significantly as the past 2 years.
- 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 2024

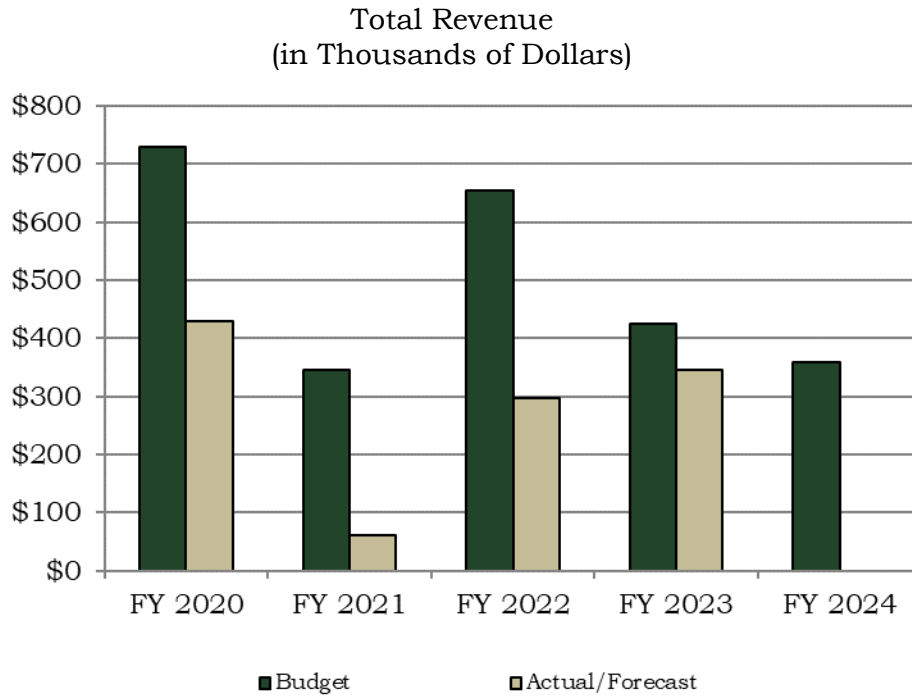
- An RPF for Vending Services and Pouring Rights is being released in Spring 2023 with vendors to be chosen, and a transition made in Spring/Summer 2023. The goal is to strengthen our contract with a new or existing vendor or vendors, thereby increasing the commissions and benefits to Wayne State.
- If we decide to choose new partners rather than stay without existing partners we will have to heavily market the change and the positive benefits to campus. We will work with Marketing to ensure the information is being communicated properly to students, faculty and staff.
- We will continue to work with Corvias Campus Living and WSU Retail to ensure adherence to the Pouring Rights Agreement by any new retailers who will occupy the leased spaces on-campus.
- With a continuing reduction in revenue from Pepsi, AVI, and Xerox, the Contract Services budget will again have difficulty supporting the expenses it has traditionally covered. These consist primarily of salaries, and a transfer to the VP of Finance and the President's office for operating support. There is little University labor involved in the Contract Services oversight, thus the reduction in revenue cannot easily be offset by a reduction in salaries. We would like to again propose suspending the transfers to the discretionary accounts for FY 2024.

Auxiliaries
CONTRACT SERVICES

FY 2024 Proposed Budget
(in Thousands of Dollars)

	FY 2022 Approved Budget	FY 2022 Actual Activity	FY 2023 Approved Budget	FY 2023 Projected Actual	FY 2024 Proposed Budget	Proposed Budget to Projected Actual	
						Amount	Percent
BEGINNING FUND BALANCE	\$191.0	\$253.9	\$214.0	\$257.7	\$266.6	\$8.9	3.4%
REVENUE							
Gross Sales	\$93.1	\$96.6	\$177.5	\$125.0	\$135.0	\$10.0	8.0%
Commissions	\$210.0	\$25.6	\$60.0	\$34.2	\$35.9	\$1.7	5.0%
Other Income	\$350.0	\$175.0	\$187.0	\$187.0	\$187.0	\$0.0	0.0%
TOTAL REVENUE	\$653.1	\$297.2	\$424.5	\$346.2	\$357.9	\$11.7	3.4%
EXPENDITURES							
Salaries and Wages	\$264.7	\$202.6	\$185.9	\$189.9	\$188.6	(\$1.2)	-0.7%
Fringe Benefits	\$76.2	\$59.5	\$54.6	\$56.4	\$56.0	(\$0.4)	-0.7%
Subtotal Compensation	\$340.9	\$262.1	\$240.5	\$246.3	\$244.7	(\$1.6)	-0.7%
Contracted Services	\$79.1	\$18.1	\$51.0	\$26.8	\$28.1	\$1.3	5.0%
Other Expenses	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	(\$0.0)	-100.0%
Supplies and Equipment	\$6.0	\$1.7	\$6.0	\$4.0	\$5.0	\$1.0	25.0%
Subtotal Operating Expenses	\$85.1	\$19.9	\$57.0	\$30.8	\$33.1	\$2.3	7.6%
TOTAL EXPENDITURES	\$426.0	\$282.1	\$297.5	\$277.1	\$277.8	\$0.7	0.3%
NET INCOME (LOSS)	\$227.1	\$15.1	\$127.0	\$69.1	\$80.1	\$11.0	15.9%
TRANSFERS TO (FROM)							
Intra Fund Transfers	\$218.7	\$11.4	\$61.4	\$60.2	\$60.2	\$0.0	0.0%
TOTAL TRANSFERS	\$218.7	\$11.4	\$61.4	\$60.2	\$60.2	\$0.0	0.0%
TOTAL EXPENDITURES AND TRANSFERS	\$644.7	\$293.4	\$358.9	\$337.3	\$338.0	\$0.7	0.2%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$8.4	\$3.8	\$65.7	\$8.9	\$19.9	\$11.0	124.0%
ENDING FUND BALANCE	\$199.4	\$257.7	\$279.6	\$266.6	\$286.5	\$19.9	7.5%

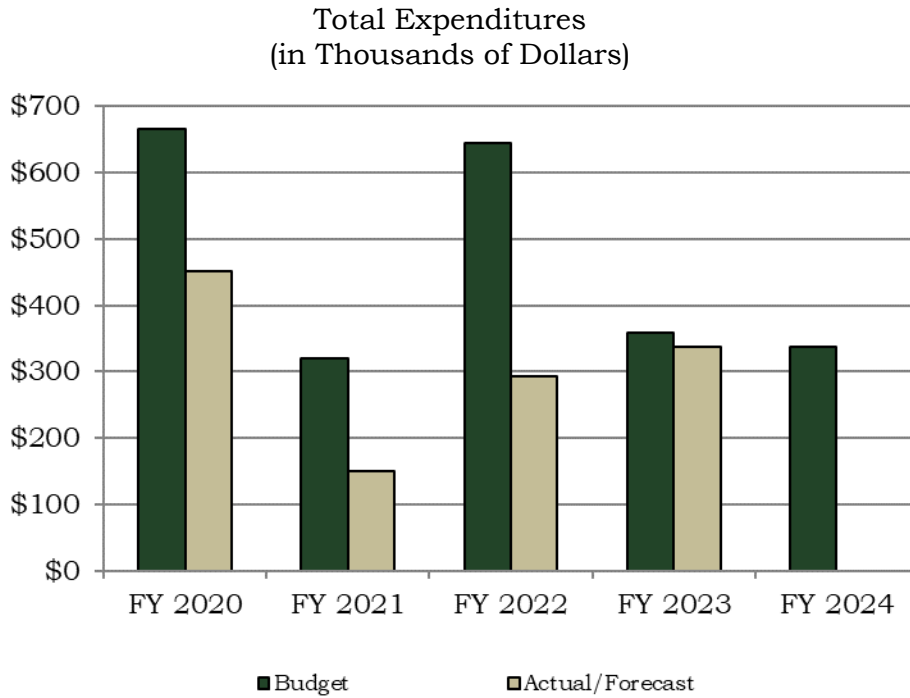
**FY 2024 Proposed Budget
Revenue and Expenditure Trends**



Revenues includes vending sales, student copying/printing sales and Pepsi (Pouring Rights) contract revenue. All revenue streams have taken significant decreases since March 2020 due to the pandemic and the reduction of campus traffic. Both the pouring rights and vending services contract are up for renewal in FY 2023.

The market for commission-based Vending and Pouring rights on college campuses may have softened over the last few years. It's possible that future contracts will not be as lucrative as those of the past two decades. Should that happen, we'll have to fully assess the Contract Services budget model.

**FY 2024 Proposed Budget
Revenue and Expenditure Trends**



Expenditures include salaries, Student Printing (Xerox) cost and funding for special projects. Expenses have been reduced where possible to offset the reduction in revenue.

Auxiliaries

PARKING AND TRANSPORTATION SERVICES

FY 2024 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 2023

- Purchase and installation of 50 EV chargers. Users pay for Kilowatts used.
- Ongoing navigation of reduced parking activity on campus and lower revenues.
- Continued expansion of the Wayne/Rides DART program and annual MoGo passes for all enrolled students, faculty and staff.
- Opening of the new Hilberry Gateway Theatre and provided parking for their events.
- Entered agreement with City of Detroit to have WSU lots and structures listed on the Park Detroit app with ability to purchase daily parking in advance.

Challenges in FY 2024

- Maintaining parking revenues with reductions of in person classes and flexible working arrangements for employees.
- Ongoing elevator upkeep and maintenance/replacement.
- Continued deferred maintenance work based on the Capital Improvement Plan updated by Walker Parking Consultants.
- Hiring new staff and retaining them with many higher paying positions outside of the university.
- Manage aged PARCS (Parking Access and Revenue Control System) at end of life and transitioning to new equipment and software.

Strategies for FY 2024

- Continue to reduce/eliminate expenses when possible.
- Evaluate salaries across department and work towards equity adjustments where needed to retain employees.
- Ongoing purchase and installation of new parking equipment and software to provide the best parking experience for the university.
- Remain focused towards implementing Master Plan recommendations where possible.
- Explore opportunities to increase use of underutilized parking facilities and maximize capacities at higher demand facilities.
- Continue to work with SEMCOG, Zipcar, Michivan, Lyft, Uber, e-scooter companies, and others to provide alternative transportation options.
- Work with City of Detroit, DART, Q-line and MOGO bikes to expand potential park and ride options.

Auxiliaries

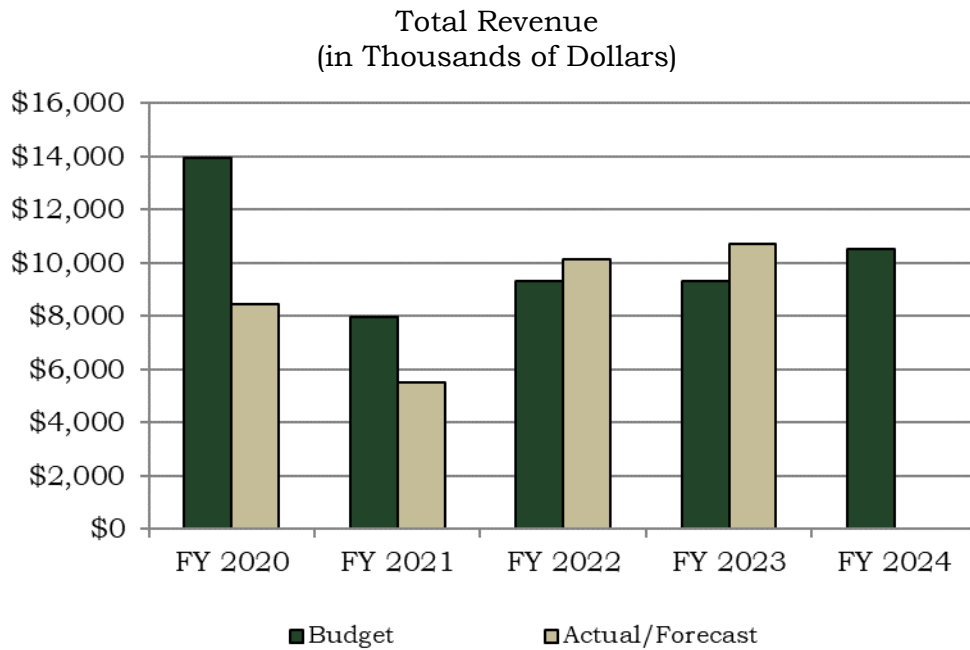
PARKING AND TRANSPORTATION SERVICES

FY 2024 Proposed Budget
(in Thousands of Dollars)

	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	Proposed Budget to	
	Approved	Actual	Approved	Projected	Proposed	Projected Actual	
	Budget	Activity	Budget	Actual	Budget	Amount	Percent
BEGINNING FUND BALANCE	(\$2,421.7)	\$542.8	\$993.7	\$2,071.8	\$193.1	(\$1,878.7)	-90.7%
REVENUE							
Parking Fees	\$8,486.5	\$9,399.91	\$8,462.7	\$9,981.22	\$9,702.79	(\$278.4)	-2.8%
Motor Pool Rentals	\$425.0	\$484.9	\$460.0	\$417.3	\$427.3	\$10.0	2.4%
Rental Revenues	\$194.6	\$57.7	\$178.0	\$100.5	\$177.6	\$77.1	76.7%
Tax Increment Financing (TIF)	\$180.0	\$193.1	\$180.0	\$180.0	\$180.0	\$0.0	0.0%
TOTAL REVENUE	\$9,286.1	\$10,135.6	\$9,280.7	\$10,678.9	\$10,487.6	(\$191.4)	-1.8%
EXPENDITURES							
Salaries and Wages	\$1,077.0	\$1,035.9	\$1,349.8	\$1,171.6	\$1,360.6	\$189.0	16.1%
Fringe Benefits	\$321.8	\$317.2	\$423.4	\$356.5	\$430.7	\$74.3	20.8%
Subtotal Compensation	\$1,398.8	\$1,353.0	\$1,773.3	\$1,528.1	\$1,791.3	\$263.2	17.2%
Facilities Maintenance	\$1,021.9	\$868.7	\$967.0	\$979.0	\$702.9	(\$276.2)	-28.2%
Enhanced Maintenance	\$0.0	\$0.0	\$0.0	\$726.3	\$0.0	(\$726.3)	-100.0%
Other Expenses	\$1,379.6	\$1,255.4	\$1,507.0	\$1,984.1	\$1,689.4	(\$294.7)	-14.9%
Supplies and Equipment	\$95.4	\$80.8	\$121.5	\$123.7	\$111.0	(\$12.7)	-10.3%
Utilities	\$615.1	\$600.1	\$622.3	\$725.1	\$766.9	\$41.8	5.8%
Bad Debt Expense	\$5.0	\$2.4	\$5.0	\$5.0	\$5.0	\$0.0	0.0%
Subtotal Operating Expenses	\$3,117.0	\$2,807.4	\$3,222.8	\$4,543.2	\$3,275.2	(\$1,268.1)	-27.9%
TOTAL EXPENDITURES	\$4,515.8	\$4,160.4	\$4,996.1	\$6,071.3	\$5,066.5	(\$1,004.8)	-16.6%
NET INCOME (LOSS)	\$4,770.3	\$5,975.1	\$4,284.6	\$4,607.6	\$5,421.1	\$813.5	17.7%
TRANSFERS TO (FROM)							
Debt Service	\$4,523.8	\$4,530.9	\$4,538.1	\$4,538.1	\$4,545.5	\$7.4	0.2%
Additional Debt Service	\$132.4	\$139.4	\$98.3	\$98.3	\$57.0	(\$41.3)	-42.0%
Plant Fund	\$0.0	(\$63.2)	\$0.0	\$900.0	\$0.0	(\$900.0)	-100.0%
Auxiliary Support Transfers	\$238.3	\$578.8	\$692.3	\$685.9	\$690.8	\$4.9	0.7%
Vehicle Insurance	\$34.7	\$32.0	\$35.7	\$35.7	\$35.7	\$0.0	0.0%
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)	(\$1,000.0)	(\$1,000.0)	\$0.0	\$0.0	\$0.0	0.0%
TOTAL TRANSFERS	\$4,157.5	\$4,446.1	\$4,592.8	\$6,486.3	\$5,557.3	(\$929.0)	-14.3%
TOTAL EXPENDITURES AND TRANSFERS	\$8,673.3	\$8,606.6	\$9,588.8	\$12,557.6	\$10,623.8	(\$1,933.8)	-15.4%
REVENUE OVER (UNDER) EXPENDITURES AND TRANSFERS	\$612.8	\$1,529.0	(\$308.2)	(\$1,878.7)	(\$136.2)	\$1,742.4	-92.7%
ENDING FUND BALANCE	(\$1,809.0)	\$2,071.8	\$685.6	\$193.1	\$56.9	(\$136.2)	-70.5%

PARKING AND TRANSPORTATION SERVICES

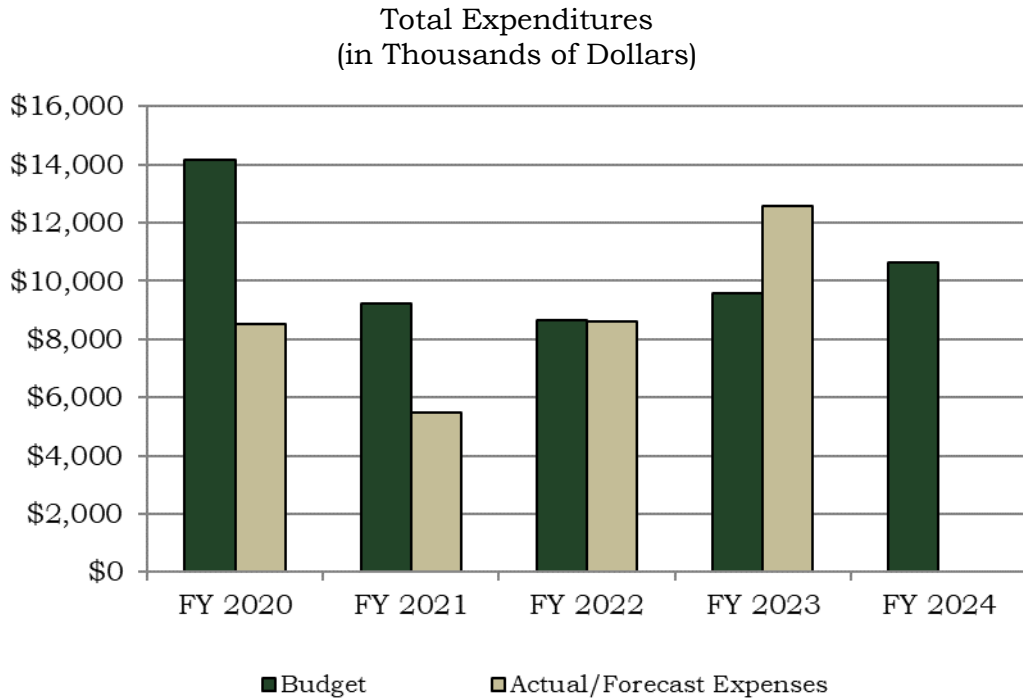
**FY 2024 Proposed Budget
Revenue and Expenditure Trends**



Parking and Transportation Services revenues remain significantly impacted by the lingering effects of COVID-19. The continuation of more online courses and employee Flexible Working Arrangements (FWAs) makes it difficult to predict future revenue. We are hoping to see more individuals return to campus in FY 2024 and we continue to look for additional revenue opportunities. Lease parking revenues are still down due to the large reduction in DMC's lease agreement in 2022. Discussions are ongoing about the possibility of an across the board rate increase.

Auxiliaries
PARKING AND TRANSPORTATION SERVICES

**FY 2024 Proposed Budget
Revenue and Expenditure Trends**



Expenditures are expected to stay below pre-COVID-19 expenses as projects and purchases will continue to be delayed until revenues increase. We are looking at some help with capital expenses through Facility, Planning and Management's Capital Expense Plan. Large necessary capital needs, i.e., parking equipment, we will look at alternative purchasing methods such as lease to own or other available financing options to maintain our parking facilities.