



PROPOSED FY 2024  
MISCELLANEOUS  
AUXILIARY BUDGETS

**Proposed to**  
**Board of Trustees**

Prepared by the Office of  
Finance and Administration

June 2023

## TABLE OF CONTENTS

	<u>Page No.</u>
Introduction	1
Chart of Miscellaneous Auxiliary Budgets	2
Summary of FY 2024 Recommendations - FY 2023 Approved vs. FY 2024 Proposed	3
 <b><u>Miscellaneous Auxiliary Budgets:</u></b>	
BG1 Card	4
Farm Leases	5
Parking & Traffic - BG Campus	6
Falcon Outfitters ( <i>formerly University Bookstore</i> )	7
Falcon Landing	8 - 9
Falcon Landing II	10 - 11
Stroh Center	12
Club Sports	13

## **MISCELLANEOUS AUXILIARY BUDGETS**

A variety of services and activities maintained for effective University administration and service requirements of students, faculty, and staff are represented by the following miscellaneous auxiliary budgets. Miscellaneous auxiliary units are expected to be self-sustaining and do not receive student general fees to support their operations.

Projected income for each program budget, based on proposed charge rates and utilization estimates, should render each budget self-supporting. Any excess income over expenses will be directed to respective accumulated fund balances. An attempt has been made to hold rates charged to other internal units as low as possible.

## **DESCRIPTION OF AUXILIARY ENTERPRISES**

### **BG1 Card**

A centralized operation for handling both revenue transactions and non-revenue access transactions for such items as University Dining Services meal plans, a debit account to be used on campus in the campus store, vending machines, and laundry machines, etc. by faculty, staff and students.

### **Farm Leases**

Approximately 250 acres of farm land farmed on a lease basis.

### **Parking & Traffic / Union Parking - Bowling Green Campus**

Operates and maintains Bowling Green Campus parking areas.

### **Falcon Outfitters**

Formerly known as The University Bookstore, Falcon Outfitters provides a full-range of supplies, BGSU clothing and novelty items. The store is located in the Bowen-Thompson Student Union.

### **Falcon Landing**

Rental property owned and operated by BGSU beginning in FY 2012.

### **Falcon Landing II**

Falcon Landing II is a small five unit apartment building located at 920 East Wooster Street which the University acquired during FY 2014.

As a reminder, the Board authorizes opportunistic real estate acquisitions on a biennial basis up to a maximum of \$2.0 million, as approved at the May 2023 Board of Trustees Meeting.

### **Stroh Center**

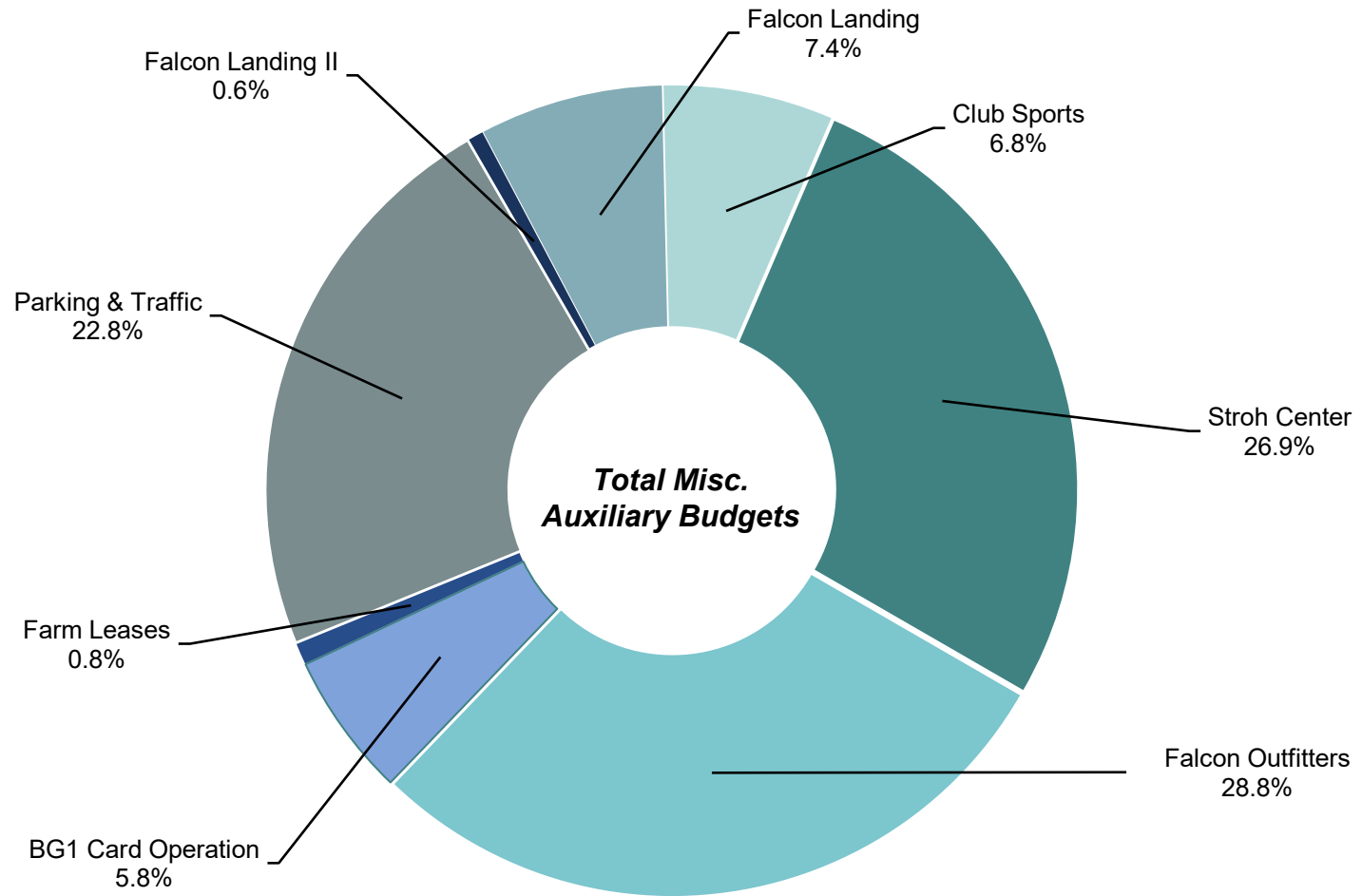
The Stroh Center opened in August of 2011 as the home for the Falcon Men's and Women's Basketball and Volleyball programs. It also serves as a venue for concerts, commencement, lectures and numerous campus and community events.

### **Club Sports**

With the goals of increasing enrollment and retention, providing quality facilities and safe environments, and developing a successful club sports image for prospective students, the club sports auxiliary department was established. By the end of FY 2024, it will be comprised of a total of 17 individual men's and women's sports teams, with plans for a total of 25 teams within the next four years.

## BGSU Miscellaneous Auxiliary Budgets FY 2024

**Grand Total \$8,700,829**



Miscellaneous Auxiliary Budgets	Budget	% of Total
Falcon Outfitters	\$2,510,062	28.8%
Parking & Traffic - BG Campus	\$1,986,000	22.8%
BG1 Card Operation	\$504,800	5.8%
Farm Leases	\$73,640	0.8%
Falcon Landing	\$641,930	7.4%
Falcon Landing II	\$52,764	0.6%
Stroh Center	\$2,337,633	26.9%
Club Sports	594,000	6.8%
<b>Total</b>	<b>\$8,700,829</b>	<b>100.0%</b>

**SUMMARY OF FY 2024 RECOMMENDATIONS  
FOR MISCELLANEOUS AUXILIARY BUDGETS REVENUE**

	<b>FY 2023 APPROVED BUDGET</b>	<b>FY 2024 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>
BG1 Card	\$ 506,800	\$ 504,800	\$ (2,000)	-0.39%
Farm Leases	67,328	73,640	6,312	9.38%
Parking & Traffic - BG Campus	2,137,947	1,986,000	(151,947)	-7.11%
Falcon Outfitters * Previously the University Bookstore	2,302,660	2,510,062	207,402	9.01%
Falcon Landing	622,275	641,930	19,655	3.16%
Falcon Landing II	51,040	52,764	1,724	3.38%
Stroh Center	2,362,633	2,337,633	(25,000)	-1.06%
Club Sports	448,355	594,000	145,645	32.48%
<b>TOTALS</b>	<b>\$ 8,499,038</b>	<b>\$ 8,700,829</b>	<b>\$ 201,791</b>	<b>2.37%</b>

**BG1 CARD OPERATION  
BUDGET FOR FY 2024  
(Fund: 21500, 76550 / Dept: 723000)**

	<b>FY 2023 APPROVED BUDGET</b>	<b>FY 2024 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
ID Production Fees	\$ 205,000	\$ 204,000	\$ (1,000)	-0.49%	[1]
Administrative Services	281,600	280,600	(1,000)	-0.36%	[1]
Other Revenue	20,200	20,200	0	0.00%	
<b>TOTAL REVENUE</b>	<b>506,800</b>	<b>504,800</b>	<b>(2,000)</b>	<b>-0.39%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	61,684	68,000	6,316	10.24%	[2]
Student / Temporary	34,000	31,000	(3,000)	-8.82%	[1]
Wage / Compensation Pool	1,696	1,584	(112)	-6.58%	[3]
Sub-total Salaries & Wages	97,380	100,584	3,204	3.29%	
Employee Benefits	22,670	24,351	1,681	7.42%	[1]
Sub-total Salaries, Wages and Benefits	120,050	124,935	4,885	4.07%	
Operating Expenses					
Supplies	65,000	64,000	(1,000)	-1.54%	
Travel/Professional Development	3,000	3,000	-	0.00%	
Information and Communication	5,000	5,000	-	0.00%	
Repairs and Maintenance	243,181	236,262	(6,919)	-2.85%	[4]
Equipment	10,351	10,108	(243)	-2.35%	
Facility Charge	5,000	5,000	-	0.00%	
Sub-total Operating Expenses	331,532	323,370	(8,162)	-2.46%	
Fixed Expenses					
Renewals / Replacements	5,000	5,000	-	0.00%	
General Service Charge	50,000	50,000	-	0.00%	
Sub-total Fixed Expenses	55,000	55,000	-	0.00%	
<b>TOTAL EXPENSE</b>	<b>506,582</b>	<b>503,305</b>	<b>(3,277)</b>	<b>-0.65%</b>	
Revenue Over/(Under) Expense	\$ 218	\$ 1,495	\$ 1,277	585.60%	

**Notes:**

- [1] Based on projected FY 2023 actual expense.
- [2] Reflects FY 2023 2.75% salary increase and position upgrade and salary adjustment.
- [3] Per FY 2024 Auxiliary Budget Guidelines.
- [4] Reflects elimination of off campus merchant contract which has been replaced by Starship robots.

**FARM LEASES AND OTHER BUILDINGS**  
**BUDGET FOR FY 2024**  
(Fund: 21300 / Dept: 724000)

	<b>FY 2023 APPROVED BUDGET</b>	<b>FY 2024 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b><u>REVENUE:</u></b>					
Sales	\$ 67,328	\$ 73,640	\$ 6,312	9.38%	[1]
<b>TOTAL REVENUE</b>	<b>67,328</b>	<b>73,640</b>	<b>6,312</b>	<b>9.38%</b>	
<b><u>EXPENSE:</u></b>					
Operating Expenses					
Repairs and Maintenance	37,000	37,000	-	0.00%	[2]
Sub-total Operating Expenses	37,000	37,000	-	0.00%	
Fixed Expenses					
General Service Charge	7,500	7,500	-	0.00%	[3]
Sub-total Fixed Expenses	7,500	7,500	-	0.00%	
<b>TOTAL EXPENSE</b>	<b>44,500</b>	<b>44,500</b>	<b>-</b>	<b>0.00%</b>	
Revenue Over/(Under) Expense	\$ 22,828	\$ 29,140	\$ 6,312	27.65%	

**Notes:**

- [1] Reflects new rental agreement, in effect until January 2024, with anticipated contract extension.
- [2] Based on prior year actuals.
- [3] Per FY 2024 Auxiliary Budget Guidelines.

**PARKING & TRAFFIC  
BUDGET FOR FY 2024**  
(Includes Bowen-Thompson Student Union Parking)  
(Fund: 21100, 76500 / Dept: 726000)

	<b>FY 2023 APPROVED BUDGET</b>	<b>FY 2024 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
Sales (Registration Fees/Meters)	\$ 1,882,947	\$ 1,711,000	\$ (171,947)	-9.13%	[1]
Other Revenue (Fines, etc.)	255,000	275,000	20,000	7.84%	[1]
<b>TOTAL REVENUE</b>	<b>2,137,947</b>	<b>1,986,000</b>	<b>(151,947)</b>	<b>-7.11%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	66,651	78,000	11,349	17.03%	[2]
Classified Salaries	148,421	162,269	13,848	9.33%	[3]
Student / Temporary	39,520	60,000	20,480	51.82%	[4]
Wage / Compensation Pool	8,229	6,682	(1,547)	-18.80%	[5]
Sub-total Salaries & Wages	262,821	306,951	44,130	16.79%	
Employee Benefits	85,168	95,330	10,162	11.93%	[3]
Sub-total Salaries Wages and Benefits	347,989	402,281	54,292	15.60%	
Operating Expenses					
Supplies	60,000	150,000	90,000	150.00%	[6]
Travel/Professional Development	10,000	6,000	(4,000)	-40.00%	[6]
Information and Communication	18,000	20,000	2,000	11.11%	[6]
Repairs and Maintenance	150,000	50,000	(100,000)	-66.67%	[6]
Equipment	75,000	50,000	(25,000)	-33.33%	[6]
Utilities	99,807	92,307	(7,500)	-7.51%	[7]
Sub-total Operating Expenses	412,807	368,307	(44,500)	-10.78%	
Fixed Expenses					
Renewals / Replacements	830,000	676,000	(154,000)	-18.55%	[8]
General Service Charge	185,084	185,084	-	0.00%	[5]
Debt Service	214,194	214,194	-	0.00%	[5]
Insurance	12,085	18,870	6,785	56.00%	[5]
Sub-total Fixed Expenses	1,241,363	1,094,148	(147,215)	-11.86%	
<b>TOTAL EXPENSE</b>	<b>2,002,159</b>	<b>1,864,736</b>	<b>(137,423)</b>	<b>-6.86%</b>	
Revenue Over/(Under) Expense	\$ 135,788	\$ 121,264	\$ (14,524)	-10.70%	

**Notes:**

- [1] Based on previous 3 year historical trend.
- [2] Reflects projected salary required to fill vacant position.
- [3] Based on projected FY 2023 actual expense.
- [4] Reflects increase in hourly wages to be competitive with labor market and 3 additional student employees.
- [5] Per FY 2023 Auxiliary Budget Guidelines.
- [6] Reallocation of budget to reflect projected FY 2024 actual expenses.
- [7] Based on previous 3 year historical trend and conversion to LED lighting in parking lots.
- [8] Reflects decreased sale of permits and increased operating expenses.



**FALCON OUTFITTERS**  
**BUDGET FOR FY 2024**  
(Fund: 20300, 76150, / Dept: 721000)

	<b>FY 2023 APPROVED BUDGET</b>	<b>FY 2024 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
Sales	\$ 2,227,160	\$ 2,431,262	\$ 204,102	9.16%	[1]
Other Revenue	75,500	78,800	3,300	4.37%	[2]
<b>TOTAL REVENUE</b>	<b>2,302,660</b>	<b>2,510,062</b>	<b>207,402</b>	<b>9.01%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	144,426	151,330	6,904	4.78%	[2]
Classified Salaries	35,568	36,546	978	2.75%	[2]
Student / Temporary	95,200	99,960	4,760	5.00%	[3]
Wage / Compensation Pool	6,741	4,095	(2,646)	-39.25%	[4]
Sub-total Salaries & Wages	281,935	291,931	9,996	3.55%	
Employee Benefits	67,512	67,949	437	0.65%	[4]
Sub-total Salaries, Wages and Benefits	349,447	359,880	10,433	2.99%	
Cost of Sales	1,286,268	1,531,695	245,427	19.08%	[1]
Operating Expenses					
Supplies	40,000	40,000	-	0.00%	
Travel/Professional Development	2,000	2,000	-	0.00%	
Information and Communication	50,000	50,000	-	0.00%	
Repairs and Maintenance	4,000	4,000	-	0.00%	
Equipment	5,000	5,000	-	0.00%	
Scholarship Program	10,000	10,000	-	0.00%	
Facility Charge	210,000	210,000	-	0.00%	
Other Expenses	50,000	50,000	-	0.00%	
Sub-total Operating Expenses	371,000	371,000	-	0.00%	
Fixed Expenses					
General Service Charge	86,200	86,200	-	0.00%	[4]
Insurance	1,910	2,257	347	18.17%	[4]
Sub-total Fixed Expenses	88,110	88,457	347	0.39%	
<b>TOTAL EXPENSE</b>	<b>2,094,825</b>	<b>2,351,032</b>	<b>256,207</b>	<b>12.23%</b>	
Revenue Over/(Under) Expense	\$ 207,835	\$ 159,030	\$ (48,805)	-23.48%	

**Notes:**

- [1] FY 2024 budget reflect a 5% increase from projected FY 2023 actual sales revenue.
- [2] Based on projected FY 2023 actuals.
- [3] Reflects increased student labor to facilitate increased sales.
- [4] Per FY 2024 Auxiliary Budget Guidelines.

**FALCON LANDING**  
**BUDGET FOR FY 2024**  
(Fund: 24000 / Dept: 725500)

	<b>FY 2023 APPROVED BUDGET</b>	<b>FY 2024 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
Rental Income	\$ 622,275	\$ 641,930	\$ 19,655	3.16%	[1]
<b>TOTAL REVENUE</b>	<b>622,275</b>	<b>641,930</b>	<b>19,655</b>	<b>3.16%</b>	
<b>EXPENSE:</b>					
Operating Expenses					
Rental Expense	32,918	33,905	987	3.00%	[1]
Utilities	176,320	150,353	(25,967)	-14.73%	[2]
Cleaning	13,113	13,505	392	2.99%	[3]
Common Areas	3,899	4,016	117	3.00%	[3]
Repairs & Maintenance	38,815	39,980	1,165	3.00%	[3]
Landscape & Snow Removal	23,359	23,826	467	2.00%	
Administrative & Office Expense	68,135	94,876	26,741	39.25%	[4]
Management Fee	79,622	82,011	2,389	3.00%	[3]
Property Insurance	2,769	2,852	83	3.00%	[5]
Sub-total Operating Expenses	438,950	445,325	6,375	1.45%	
Fixed Expenses					
General Service Charge	27,375	27,375	-	0%	[6]
Sub-total Fixed Expenses	27,375	27,375	-	0%	
<b>TOTAL EXPENSE</b>	<b>466,325</b>	<b>472,700</b>	<b>6,375</b>	<b>1.37%</b>	
Revenue Over/(Under) Expense	\$ 155,950	\$ 169,230	\$ 13,280	8.52%	

**Notes:**

- [1] Rental revenue and expense reflects proposed increase for FY 2024.
- [2] Reflects projected FY 2023 actual expenses and reduction in cable expense based on renegotiated contract.
- [3] Reflects projected FY 2023 increased cost of goods and services.
- [4] Reflects projected FY 2023 actual expenses.
- [5] Reflects projected increases to property & liability insurance.
- [6] Per FY 2024 Auxiliary Budget Guidelines.

**FALCON LANDING RATE ANALYSIS FY 2024**

---

**New Resident  
Monthly Per Bed Rate**

<b>Unit Type</b>	<b># of Beds</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>\$ Increase</b>	<b>% Increase</b>
<b>One Bedroom</b>					
10 Months	16	\$ 700	\$ 725	\$ 25	3.6%
12 Months	36	\$ 660	\$ 680	\$ 20	3.0%
<b>Full Unit</b>					
12 Months	40	\$ 1,120	\$ 1,155	\$ 35	3.1%

**FALCON LANDING II  
BUDGET FOR FY 2024  
(Fund: 25000 / Dept: 725600)**

	<b>FY 2023 APPROVED BUDGET</b>	<b>FY 2024 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b><u>REVENUE:</u></b>					
Rental Income	\$ 47,040	\$ 48,192	\$ 1,152	2.4%	[1]
Utility Payments	4,000	4,572	572	14.3%	[2]
<b>TOTAL REVENUE</b>	<b>51,040</b>	<b>52,764</b>	<b>1,724</b>	<b>3.4%</b>	
<b><u>EXPENSE:</u></b>					
Operating Expenses					
Rental Expense	1,231	1,268	37	3.0%	[1]
Utilities	17,425	18,149	724	4.2%	[3]
Cleaning	1,524	1,524	-	0.0%	
Common Areas	1,231	1,231	-	0.0%	
Repairs & Maintenance	12,300	12,300	-	0.0%	
Landscape & Snow Removal	1,545	1,545	-	0.0%	
Administrative & Office Expense	525	541	16	3.0%	
Management Fee	11,483	11,483	-	0.0%	
Property Insurance	1,148	1,183	35	3.0%	[3]
Sub-total Operating Expenses	48,412	49,224	812	1.7%	
Fixed Expenses					
General Service Charge	1,292	1,292	-	0%	[4]
Sub-total Fixed Expenses	1,292	1,292	-	0%	
<b>TOTAL EXPENSE</b>	<b>49,704</b>	<b>50,516</b>	<b>812</b>	<b>1.6%</b>	
Revenue Over/(Under) Expense	\$ 1,336	\$ 2,248	\$ 912	68.3%	

**Notes:**

- [1] Rental revenue and expense reflects proposed increase for FY 2024.
- [2] Reflects payments collected from residents for gas, water and sewer.
- [3] Based on projected FY 2023 actual expense.
- [4] Per FY 2024 Auxiliary Budget Guidelines.

**Falcon Landing II**  
Assumptions / Input

**FY 2024**  
**Gross Potential Rent Budget**

UNIT TYPE	# OF UNITS	MONTHLY RENT PER BED	LEASE TERM	GROSS POTENTIAL RENT
Unit 1	1	\$ 720.00	12	\$ 8,640
Unit 2	1	\$ 720.00	12	8,640
Unit 3	1	\$ 720.00	12	8,640
Unit 4	1	\$ 720.00	12	8,640
Unit 5	1	\$ 1,136.00	12	13,632
<b>Totals</b>	<b>5</b>			<b>\$ 48,192</b>

Monthly Per Bed Rate				
UNIT TYPE	FY 2023	FY 2024	\$ Increase	% Increase
Unit 1	\$ 700.00	\$ 720.00	\$ 20.00	2.9%
Unit 2	\$ 700.00	\$ 720.00	\$ 20.00	2.9%
Unit 3	\$ 700.00	\$ 720.00	\$ 20.00	2.9%
Unit 4	\$ 700.00	\$ 720.00	\$ 20.00	2.9%
Unit 5	\$ 1,120.00	\$ 1,136.00	\$ 16.00	1.4%

**STROH CENTER  
BUDGET FOR FY 2024  
(Fund: 21900 / Dept: 718500)**

	<b>FY 2023 APPROVED BUDGET</b>	<b>FY 2024 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b><u>REVENUE:</u></b>					
Facility Fee	\$ 1,555,000	\$ 1,530,000	\$ (25,000)	-1.61%	[1]
Operational Income	803,633	807,633	4,000	0.50%	[2]
Other Income	4,000	0	(4,000)	-100.00%	[2]
<b>TOTAL REVENUE</b>	<b>2,362,633</b>	<b>2,337,633</b>	<b>(25,000)</b>	<b>-1.06%</b>	
<b><u>EXPENSE:</u></b>					
<b>Salaries and Wages</b>					
Contract Salaries	55,504	94,099	38,595	69.54%	[3]
Classified Salaries	34,840	-	(34,840)	-100.00%	[3]
Student / Temporary	92,000	92,000	-	0.00%	[4]
Wage / Compensation Pool	3,412	2,541	(871)	-25.52%	[4]
Sub-total Salaries & Wages	185,756	188,640	2,884	1.55%	
Employee Benefits	33,711	35,235	1,524	4.52%	[5]
Sub-total Salaries, Wages and Benefits	219,466	223,875	4,409	2.01%	
<b><u>Operating Expenses</u></b>					
Supplies	23,000	23,000	-	0.00%	
Travel/Professional Development	24,000	32,250	8,250	34.38%	[6]
Information and Communication	13,600	13,600	-	0.00%	
Repairs and Maintenance	250,500	259,920	9,420	3.76%	[7]
Equipment	231,000	100,000	(131,000)	(56.71%)	[8]
Utilities	196,024	213,739	17,715	9.04%	[4]
Sub-total Operating Expenses	738,124	642,508	(95,616)	(12.95%)	
<b>Fixed Expenses</b>					
General Service Charge	64,363	64,363	-	0.00%	[4]
Debt Service	1,936,827	1,896,576	(40,251)	(2.08%)	[4]
Insurance/Other	24,703	32,856	8,154	33.01%	[4]
Sub-total Fixed Expenses	2,025,893	1,993,795	(32,098)	-1.58%	
<b>TOTAL EXPENSE</b>	<b>2,983,483</b>	<b>2,860,178</b>	<b>(123,305)</b>	<b>-4.13%</b>	
Revenue Over/(Under) Expense	\$ (620,850)	\$ (522,545)	\$ 98,305	-15.83%	[9]

**Notes:**

- [1] Facility fee revenue is generated by a dedicated fee assessed to all students. The reduction in revenue more closely reflects prior year's actual fee revenue generated.
- [2] Reflects reclassification to projected FY 2023 actual revenue.
- [3] Reflects reclassification of Classified Salary to Administrative Salary.
- [4] Per FY 2024 Auxiliary Budget Guidelines.
- [5] Based on FY 2023 projected actual expenses.
- [6] Reflects increased cost for meals for minor officials and Anderson Club guests and required NCS4 staff training.
- [7] Reflects projected FY 2023 actual recurring costs and increases to Campus Operations service agreement charges.
- [8] Decrease reflects lighting and controls project budgeted in FY 2023.
- [9] Actual FY 2024 operating deficit will require transfer of funds from E&G central funds.

**CLUB SPORTS  
BUDGET FOR FY 2024  
(Fund: 20600 / Dept: 760000)**

	<b>FY 2023 APPROVED BUDGET</b>	<b>FY 2024 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
Operational Income	\$ 448,355	\$ 594,000	\$ 145,645	32.5%	[1]
<b>TOTAL REVENUE</b>	<b>448,355</b>	<b>594,000</b>	<b>145,645</b>	<b>32.5%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	81,949	174,957	93,008	113.5%	[2]
Classified Salaries	-	-	-	0.0%	
Graduate Assistants	-	-	-	0.0%	
Student / Temporary	191,309	238,134	46,825	24.5%	[1]
Wage / Compensation Pool	3,042	1,909	(1,133)	(37.2%)	
Sub-total Salaries and Wages	276,300	415,000	138,700	50.2%	
Employee Benefits	57,855	63,000	5,145	8.9%	
Sub-total Salaries, Wages & Benefits	334,155	478,000	143,845	43.0%	
Operating Expenses					
Supplies	15,000	16,000	1,000	6.7%	
Travel/Professional Development	-	-	-	0.0%	
Communication	-	-	-	0.0%	
Repairs and Maintenance	-	-	-	0.0%	
Equipment	99,200	100,000	800	0.8%	[1]
Total Operating Expenses	114,200	116,000	1,800	1.6%	
<b>TOTAL EXPENSE</b>	<b>448,355</b>	<b>594,000</b>	<b>145,645</b>	<b>32.5%</b>	
Revenue Over/(Under) Expense	\$ -	\$ -	\$ -	0.0%	

**Notes:**

- [1] Increase reflects the addition of three new club sports programs.  
 [2] Reflects addition of a part-time athletic trainer and a part-time marketing position.