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REQUEST FOR TRUSTEE ACTION

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**Date:** June 8, 2022  
**To:** Board of Trustees  
**From:** Finance & Facilities Committee  
**Subject:** FY23 All Funds Budget  
**Requested Action:** Approval

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The Board of Trustees must approve an all-funds budget for the coming fiscal year which begins on July 1, to provide for the operation of the university. The approval of the budget includes approval for each separate trust fund as shown on the FY23 Trust Fund Budgets schedule included in the budget package and the large contracts.

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**MOTION**

The Finance and Facilities Committee hereby recommends that the Board of Trustees approve the following motion pertaining to the attached FY23 Salem State University All Funds Budget.

**Recommended motion**

The Board of Trustees of Salem State University hereby approves the Fiscal Year 2023 All Funds Budget as recommended by the president and as shown in the attached FY23 Salem State University All Funds Budget at the level of \$177.7 million in Managed Expenses and a use of \$2.9 million of reserves. This action includes approval of the FY23 Trust Fund Budgets and the Potential Contracts Exceeding \$500,000 each as included in the budget package. The president, the vice president for finance and facilities, and other officers of the university are hereby authorized to do all things and take all actions deemed necessary to implement this decision.

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Committee Assigned: Finance & Facilities

Committee Action: Approved

Date of Action: May 25, 2022

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Trustee Action: Approved

Trustee Approval Date: June 8, 2022

Effective Date: June 8, 2022

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Signed: *Lynne Montague*  
Lynne Montague (Jun 13, 2022 08:54 EDT)

Title: Secretary, Board of Trustees

Date: \_\_\_\_\_

## FY23 Salem State University All Funds Budget



### Our Mission

Salem State's mission is to provide a high quality, student-centered education that prepares a diverse community of learners to contribute responsibly and creatively to a global society, and serve as a resource to advance the region's cultural, social and economic development



### Budget Approach

Salem State University presents an All-Funds Budget in a Management Report format that separates Managed Revenues, Expenses, and Net Income from Non-Cash Revenue and Expense activity (see Exhibit 1.) For completed years, the bottom line agrees to the audited financial statement presentation. Certain non-cash items are not controllable or predictable by the university and are therefore not budgeted. Refer to "Composition of the Budget and Relationship to Generally Accepted Accounting Principles (GAAP)" for further information.

### Trust Funds

The Trust Funds Budget displays the budgeted managed revenues, expenses, and non-cash revenues and expenses for each of the official Trust Funds in a columnar format (see Exhibit 2.) Appendix I is a matrix to assist the reader to understand the definition of each Trust Fund. In accordance with the university's [Trust Fund Guidelines](#) approved by the Board of Trustees in June 2016 and revised in October 2017.

### Budget Overview

Salem State University presents its FY23 All Funds Budget with Managed Revenues of \$174.8 million and Managed Expenses of \$177.7 million (see Exhibit 1) and a use of reserves of \$2.9 million. Non-cash revenues and expenses, primarily depreciation of \$9.9 million partially offset by state capital grant funding from the DCAMM 5-year critical maintenance process, is projected to result in an overall reduction of Net Position of \$5.3 million excluding the impact of GASB 68 and 74 pension and OPEB entries.

## Key Elements of the Budget are Summarized Below

Please note that the below chart is provided to highlight specific components of the FY23 budget only and is not meant to convey Salem State's full financial budget.

Key Elements Summary - FY 2023 Budget	Actuals FY2021	Projected FY2022	Budget FY23	Amount Variance	Percent Variance	Comment
<b>Revenue: Price &amp; Enrollment</b>						
In-state, commuter (rate)	\$11,675	\$11,675	\$11,979	\$304	2.6%	
Out-of-state, commuter (rate)	\$18,480	\$18,480	\$18,961	\$481	2.6%	
Undergraduate Day Enrollment (Headcount-avg of Fall & Spring)	4,991	4,768	4,484	(284)	-6.0%	
Tuition & Fee Revenue (\$M, net of financial aid)	\$48.998	\$39.441	\$48.098	\$8.657	21.9%	FY22 net incl HEERF scholarship
<b>Revenue: Housing &amp; Dining</b>						
Housing Revenue (\$M)	\$8.629	\$14.366	\$16.990	\$2.624	18.3%	1706 students Fall
Dining Meal Plan Revenue (\$M)	\$2.603	\$4.510	\$5.548	\$1.038	23.0%	1254 mandatory meal plans
<b>State Support</b>						
State Appropriation (\$M)	\$51.013	\$56.413	\$56.359	(\$0.054)	-0.1%	FY22 incl 4.4M retro increase funding
<b>Compensation</b>						
Salary & Wages (\$M, Benefitted faculty & staff)	\$62.162	\$71.229	\$73.074	\$1.845	2.6%	
Fringe Benefits Expense (\$M)	\$25.129	\$29.779	\$32.160	\$2.381	8.0%	
Benefits Rate (including taxes)	38.88%	39.50%	41.89%	2.39%	6.1%	rate set by Commonwealth
<b>Facilities Related Expenses</b>						
Utilities Expense (\$M)	\$3.124	\$4.499	\$4.833	\$0.334	7.4%	
Debt Service Expense (\$M, Assessment + Interest Expense)	\$4.465	\$15.064	\$12.184	(\$2.880)	-19.1%	FY22 incl 4.2M Bates Defeasance
Depreciation & Amortization (\$M, non-cash expense)	(\$9.474)	(\$9.690)	(\$9.980)	(\$0.290)	3.0%	
DCAMM Major Capital Projects (BOLD)	none	none	\$0.70	none		State awarded \$30M for BOLD
<b>Managed Net Income (\$M)</b>	<b>\$27.598</b>	<b>\$9.887</b>	<b>(\$2.900)</b>	<b>(\$12.787)</b>	<b>-129.3%</b>	<b>FY23 uses reserves from FY 21-22</b>
<b>Overall Add to (Use of) Net Position (\$M)</b>	<b>\$29.265</b>	<b>\$2.033</b>	<b>(\$5.349)</b>	<b>(\$7.382)</b>	<b>-363.1%</b>	<b>GASB pension/OPEB is unknown</b>

## **FY23 Budget Information**

Refer to the [Exhibits](#) for the All-Funds Budget and Trust Fund Budgets

- Exhibit 1 – Salem State University FY23 All Funds Budget
- Exhibit 2 – Salem State University FY23 Trust Fund Budget
- Exhibit 3 – Transfers by Trust Fund
- Exhibit 4 – Managed Revenue vs Managed Expense Trend

Refer to the [Charts](#) for graphical depictions

- Chart 1 – Managed Revenue vs Managed Expense Trend
- Chart 2 – Components of FY23 Revenue Budget
- Chart 3 – Components of FY23 Expense Budget
- Chart 4 – Credit Hours Delivered by Division
- Chart 5 – Preliminary Fall Enrollments
- Chart 6 – Student-to-Faculty Ratio
- Chart 7 – Cash Operating Balances
- Chart 8 – Debt Service

Refer to the [Tables](#) for trends concerning the details of the budget

- Table 1 – Managed Revenue
- Table 2 – Fee Revenue
- Table 3 – Historical Tuition & Mandatory Fees
- Table 4 – Historical Credit Hours by Division
- Table 5 – Financial Aid
- Table 6 – Auxiliary Revenue
- Table 7 – State Operating Support
- Table 8 – Managed Expenses
- Table 9 – Compensation
- Table 10 – Financial Full-Time Benefitted Employees by Union Classification
- Table 11 – Financial Full-Time Benefitted Employees by Division
- Table 12 – Salary and Wages for Benefitted Employees by Division
- Table 13 – Fringe Benefit Rates as set by the Commonwealth

Refer to the [Appendices](#) for additional supporting materials:

- Appendix I – Trust Fund Matrix
- Appendix II – Contracts Estimated to Exceed \$500,000 Each in FY23  
(approved with approval of the budget)
- Appendix III – Capital Projects
- Appendix IV – Tuition/Fee rates for FY23

*Figures and amounts in the exhibits and tables may not total due to rounding*

## **FY23 Budget**

Since March 2020, COVID-19 has required every faculty, staff, and student to navigate several large issues. Fortunately, the federal government and the Commonwealth provided unprecedented levels of support to the university and to students. This has provided a buffer for the university to navigate the pandemic with safety as the highest priority and assists with covering some of the revenue losses during the public health crisis.

The Federal government approved three rounds of significant pandemic relief legislation which supports Salem State students and the university, collectively known as HEERF I-III. All HEERF funds have been received and disbursed as of FY22. These dollars replenished reserves and therefore reserves are available to balance the FY23 budget.

As welcome as the Federal relief funds were, they do not ensure the university's long-term financial health. Salem State has a structural deficit, and the university continues to identify savings to bring expenses in line. There are, however, areas in which it is necessary and wise to invest university resources which will ensure the continued success of our students and campus.

After a careful analysis built on the work of the Sustainable Path Forward Task Force and the Vision for a Sustainable Future report – along with observations from our NECHE accreditation reviewers that the university's previous voluntary staff reduction and management of vacant positions was causing operating challenges, the university began investing in faculty and staff positions. During FY22 after the original budget was adopted and for FY23, a total of 25 net new positions have been added. Efforts have been made to restore or add the most impactful positions and ensure resources are properly allocated based on the needs of the students and the university. Of the 25 net new positions, 12 are in the Student Success division (counseling and health, athletics/operations, student life, center for academic excellence, first year experience, and enrollment management); five are in academic affairs including three pertaining to a strategic initiative within the School of Education and two in the College of Arts and Sciences (math and psychology); four are in Information Technology Services, two of which are for instructional technology and classroom support, two new positions in facilities and one each in advancement and human resources.

The university must continue to evaluate how we can reduce expenses. One of the changes is the shift to permanent remote status for certain back-office areas. Areas in Phase 1 of this permanent hybrid program are human resources, general counsel's office, finance and facilities office staff, advancement, marketing and communications, and information technology services. During the coming years and with the guidance of a new strategic plan, the university will continue to analyze and assess university resource allocations.

## **Selected University Accomplishments During FY22**

Salem State University launched a new, flexible academic major in liberal studies. It provides an interdisciplinary curriculum, is responsive to many student needs, and allows for a degree completion option at Salem State. The major will benefit traditional, transfer and adult learners. It is primarily designed to meet the needs of learners with some prior college credits or students who have changed majors and are seeking a pathway to integrate what they have learned and to earn their bachelor's degree.

Salem State University launched a new Bachelor of Science in Healthcare Studies and Spanish that began enrolling students in the fall 2021 semester. The new major combines the university's growing healthcare studies program – which prepares students for non-clinical careers in healthcare – with courses from its world languages program, which offers a concentration in Spanish. The new combined major is designed to fill a need for healthcare professionals who are fluent in Spanish and who have demonstrable intercultural competence.

Salem State University's Frederick E. Berry Institute of Politics (Berry IOP) co-hosted a Salem Mayoral debate with the Salem News. Students played a significant role in the debate by leading organizational efforts and posing questions to the candidates as panelists.

Salem State University's annual Moving Forward Giving Back: First Year Day of Service (MFGB) returned after being cancelled the prior year amid the COVID-19 pandemic. One-hundred first year students signed up to volunteer for community organizations across the Greater Salem area. The university also held a Sophomore Service Saturday. Students participated in projects such as preparing meals for shelters, working in community gardens, helping local K-12 schools prepare for the first day of classes, and more.

A report released to the university in October showed that Salem State University's student voting rate surpassed the national average in the 2020 election cycle. The report by the National Study of Learning, Voting, and Engagement (NSLVE), an initiative of Tufts University's Institute for Democracy & Higher Education (IDHE), showed that Salem State's 68 percent student voting rate not only exceeded the national average of 66 percent, but it also marked an increase from the university's 64 percent student voting rate in 2016.

Salem State University was among 11 Massachusetts state agencies recognized by the Baker-Polito Administration for leadership in promoting initiatives that reduce environmental impacts and associated energy costs of state operations. Recipients were recognized at the 15th annual Leading by Example Awards Ceremony.

Salem State University received a \$300,000 grant from Mass General Brigham to provide scholarships to students in the university's healthcare studies, occupational therapy and social work programs who are completing behavioral health internships and fieldwork in Massachusetts. As such placements are often unpaid, scholarships of \$2,000 were designated for approximately 140 students to help ease the

pathway to graduating with first-hand experience in the behavioral health field. The grant was part of Mass General Brigham's October 2021 announcement that it was investing \$50 million in community and mental health.

The Salem State Center for Holocaust and Genocide Studies and the Center for Creative and Performing Arts at Salem State University co-hosted a reception for the "Beyond Duty" exhibit that ran in the lobby of the Sophia Gordon Center for Creative and Performing Arts. The exhibit highlights the work of diplomats in helping Jews escape Nazi Germany. During the reception, representatives from the Consulate General of Israel to New England and the consulates of Portugal and the Netherlands participated in a panel discussion on the role of diplomats in human rights.

The Frederick E. Berry Institute of Politics (Berry IOP) at Salem State University launched a new fellowship program featuring former Boston Mayor Kim Janey and Jennifer Levi, the Transgender Rights Project Director for the GLBTQ Legal Advocates & Defenders (GLAD). Through this program, students have opportunities to meet one-on-one and in small groups with these prominent leaders.

Salem State University's 43rd annual festival in celebration of Charles Darwin's birthday was held virtually February 7 through 11, 2022 with a week of lectures. Topics included: the impact of microaggressions and racism on health; bioindicators of climate change in New England waters; the role of restoration in preserving plant biodiversity; using science to guide public schools' pandemic response; and investigating FDA-approved anti-tumor drugs; among others.

Salem State University Police launched a body worn camera program, becoming the second among the Commonwealth's nine state universities to adopt the use of body cameras for its university police officers. All sworn officers are equipped with the cameras and will always wear them while on duty to benefit community relations, deter or document inappropriate behavior should it occur; capture evidence for criminal, civil, and traffic related cases; and provide footage that can be used for officer training.

Raminder Luther, PhD, was appointed dean of the Bertolon School of Business at Salem State University. Dean Luther had performed the role of interim dean of the Bertolon School of Business since May 2020, and prior to that, she served as professor of finance in the school for 22 years. During her time as dean, Luther plans to continue to grow the Bertolon School of Business' focus on experiential learning, entrepreneurship, faculty research, and engagement with the external community.

Salem State continued efforts to keep its campus community safe amid the COVID-19 pandemic through various health and safety protocols. Much of the campus community is vaccinated against COVID-19, with vaccination rates of 98 percent for residential students, 97 percent for all students, and 97 percent for employees. The university's rate of cases has regularly been lower than that of the surrounding communities.

## **Campus Efforts and Input During FY22**

### **NECHE**

The New England Commission of Higher Education (NECHE), Salem State University's regional accreditor, approved the university's continued accreditation for the next decade following a thorough review required every 10 years. The self-study and external review by higher education administrators throughout New England included close examination of the university in areas that include academics, student support services and preparedness upon graduation, financial strength, positioning for the future and more.

In a letter dated November 29, 2021, Chair of the Commission George W. Tetler wrote: "Salem State University (SSU) is commended for its comprehensive and thoughtful self-study that documented the institution's accomplishments over the past decade and provided an opportunity for it to reflect on the challenges ahead." NECHE's letter went on to recognize the university's strong academic offerings, growth of student programming, commitment to civic learning as evidenced by obtaining Carnegie Community Engagement Classification, adoption of the student success platform Navigate as a coordinated care approach, efforts to build an "inclusive and respectful community," and significant increases in graduation rates and institutional financial aid, among other successes.

### **Launch of the Strategic Planning Committee**

In December 2021, the university announced to faculty and staff that President Keenan had convened the Strategic Planning Committee, which has been charged with developing a strategic plan for Salem State that will guide the university's efforts during the 2022-27 period. Given the changing landscape of higher education in New England, this process comes at a crucial time in the university's history.

In addition to campus input, the Strategic Planning Committee will be gathering information from a variety of sources including documents from NECHE, recommendations from the New Undergraduate Experience, the most recent Salem State Strategic Plan, the Vision for a Sustainable Future and Addendum, the Sustainable Path Forward Task Force Suggestions and Lines of Inquiries, the MSCA Growth Plan, and the MSCA Liberal Arts and Equity White Paper. In addition, the strategic plan needs to meet the goals of the Massachusetts Board of Higher Education's (BHE) equity agenda.

The Strategic Planning Committee is comprised of nine faculty members representing the MSCA, nine APA administrators, two AFSCME staff members, and two students, along with non-voting members including a trustee liaison, the senior director of external relations, and the executive director for strategic planning and decision support. The Committee has begun the process of receiving campus input.

### **SSU BOLD**

In December 2021, Salem State University submitted an updated funding application to the Massachusetts Division of Capital Asset Management and Maintenance (DCAMM) for SSU BOLD: A campus unification and modernization



project. Designed to address many of the major university capital needs identified in Salem State's 2013 Campus Master Vision and subsequent planning studies, the proposal includes the sale of South Campus, the renovation of the now-vacant Horace Mann Building to house South Campus programming and constructing a state-of-the-art addition to Meier Hall to house much needed, modernized, flexible high-intensity teaching labs. Central to SSU BOLD are plans to consolidate the university's campus footprint, creating a more cohesive student experience and saving significantly on deferred maintenance. In February 2022, the university came closer to achieving this long-held vision when DCAMM released a Request for Proposals (RFP) for the 23-acre South Campus property. Thanks to state legislation signed in 2020, proceeds from the South Campus sale will be directed to the university to invest in capital projects and improvements to campus facilities, and Salem State has committed these proceeds to SSU BOLD. In April 2022 at an event on Salem State's campus, Governor Baker announced the award of \$30 million from the Commonwealth toward SSU BOLD. In addition, a \$1 million award for the university's decarbonization efforts is also included in the Commonwealth's 2023-2027 Capital Investment Plan.

### **FY23 Uncertainties**

The following identifies the key uncertainties within the FY23 budget.

- The Commonwealth's budget process is underway and not complete. Due to strong revenues received by the state, there is perceived to be little risk that the university's state appropriation will be reduced as the budget continues through the legislative process.
- The university anticipates receiving a 2% increase on its base appropriation to partially fund the 2% collectively bargained salary increases applicable to FY23. Because some of the state appropriation to be received in FY22 is for one-time purposes (paying for the FY21 piece of CBA increases and the one-time Covid bonus payments), those funds will not be included in the FY23 appropriation. Thus, the state appropriation expected in FY23 is approximately equal to the projected figure for FY22.
- With covid vaccines readily available and the public health situation not as dire as in the early days of the pandemic, the expectation is that students will continue to return to living on campus. However, housing occupancy is still just an estimate and has a significant impact on the operating budget. The FY23 budget is planned for 1,706 filled beds for fall 2022. Housing occupancy levels impact the dining program and its associated revenue.
- Enrollment numbers continue to be paramount. Admissions and student life are working together to support yield. Competition among schools is high and it is still early to determine where enrollment numbers for fall 2022 will land. Enrollment Management continues to work closely with academic and administrative departments in determining how best to retain current students and increase new enrollment.

- The Commonwealth has shared unofficial estimated increases to the fringe benefit rate for future years, which the university will need to absorb.
- There is no provision for Governmental Accounting Standards Board (GASB) 68 or GASB 75 non-cash expenses included in the FY23 budget. Actual amounts will be provided by the Commonwealth when FY23 is closed.

### **Contracts Greater than \$500,000**

In accordance with the Trust Fund Guidelines, the Board of Trustees must approve contracts with estimated spending greater than \$500,000 each and may do so in conjunction with approval of the budget. Appendix II provides a categorized list of such items for FY23 for approval. The amounts shown on the appendix include a cushion, especially where the spending is less predictable.

### **Interpreting Trends – Unusual Events**

There are several unusual events that make it difficult to interpret trends in the data over the last five years. A reader should be aware of these:

- The university changed its accounting for dining services beginning in FY20, which resulted in breaking dining transactions into revenue and expenses rather than reporting the net result within one line in the financial statements.
- Beginning in March 2020, the COVID-19 pandemic had a significant impact on student finances and behavior, university operations, housing occupancy and dining service delivery. Federal and state relief funding for the university generated non-recurring funds over several fiscal years. Additionally, federal relief funding for students resulted in large amounts of one-time funding flowing through university books and statements over several years. Fiscal years 2020 through 2022 reflect these impacts; the reader should be aware of this when reviewing multi-year tables.
- The university has a largely unionized workforce. Collective bargaining agreements were settled during FY22 that pertain to a three-year period, FY21 – FY23. Compensation expenses (and associated state appropriation revenue) are reflected in FY22 that relate to work performed during FY21.

### **Composition of the Budget and Relationship to GAAP**

Salem State University is in its seventh year of presenting an All-Funds Budget. This means that all trust funds and fund types are included in the budget.

Intentionally, the budget format is not the same as the GAAP format used in producing financial statements which are audited each year. The university's budget and quarterly management reports are presented in a summarized Managed Revenues and Expenses Report format which distinguishes between managed and non-cash revenue and expense activity. This Managed Revenues and Expenses format allows the reader to focus on the elements of the budget that university administration must control and manage, and which impacts cash flows, while displaying the non-cash GAAP based revenue and expense items at the bottom.

This approach enables the Managed Revenues and Expenses report to reconcile to GAAP-basis audited financial statements for completed years.

The Governmental Accounting Standards Board (GASB) has issued several standards that are not reflected in the FY23 budget. Consistent with previous budgetary practice, GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions and GASB 68, Accounting and Financial Reporting for Pensions, the university will not have a reliable estimate for these non-cash expenses until information is received from the Commonwealth at the end of the fiscal year. Thus, for budget purposes, the amount for GASB 68 and GASB 75 is shown as zero. Salem State University is in the process of implementing GASB 87, the lease accounting standard, for financial statements ending June 2022. This standard will make major changes in how GAAP-based financial statements are presented, bringing onto the balance sheet as assets and liabilities certain amounts not previously reflected. How this will impact the presentation of certain expenses such as the MSCBA assessment is not yet determined. Therefore, the FY23 budget is presented without regard to any potential impact from GASB 87.

**Exhibit 1: Salem State University FY23 All Funds Budget**

Account Description (\$ in thousands)	FY 2021 Year End Actuals	FY 2022 Year-to-Date March Actuals	FY 2022 Forecast as of 4/27/22	FY 2023 Original Budget
<b>Managed Revenue <sup>1</sup></b>				
Tuition and Fees	\$80,469	\$75,015	\$77,300	\$76,455
Less: Scholarships, Fellowships & Waivers	(31,471)	(37,543)	(37,859)	(28,356)
Net Tuition and Fees	48,998	37,472	39,441	48,098
Federal, State, Private Grants	31,619	38,952	39,782	20,921
Auxiliary Enterprises	12,100	19,629	19,563	23,614
State General Appropriations	67,963	56,045	76,150	78,105
Other Revenue	5,390	4,239	5,219	4,035
<b>Total Managed Revenue</b>	<b>166,070</b>	<b>156,336</b>	<b>180,156</b>	<b>174,773</b>
<i>Year over Year Change</i>			8.5%	-3.0%
<b>Managed Expenses</b>				
Compensation	104,920	80,594	120,377	123,069
Support	20,317	15,881	24,660	32,078
Facility-related	13,235	17,469	25,231	22,527
<b>Total Managed Expenses</b>	<b>138,472</b>	<b>113,943</b>	<b>170,268</b>	<b>177,673</b>
<i>Year over Year Change</i>			23.0%	4.3%
<b>Managed Net Income</b>	<b>27,598</b>	<b>42,393</b>	<b>9,887</b>	<b>(2,900)</b>
<b>Non-Cash Revenue / (Expenses)</b>				
Capital Grants	3,709	961	1,835	7,531
Depreciation	(9,474)	(6,901)	(9,690)	(9,980)
Unrealized Gains/Losses	3,252	(2,719)	0	0
GASB 68 Pension	(1,085)	0	0	0
GASB 75 OPEB	5,266	0	0	0
Use of Reserves	0	0	0	0
<b>Total Non-Cash Revenue / (Expenses)</b>	<b>1,667</b>	<b>(8,659)</b>	<b>(7,854)</b>	<b>(2,449)</b>
<i>Year over Year Change</i>			-571.1%	-68.8%
<b>Total Increase / (Decrease) in Net Position</b>	<b>29,265</b>	<b>33,734</b>	<b>2,033</b>	<b>(5,349)</b>

Note: FY23 Non-Cash does not include an estimate for GASB 68 or GASB 75

**Exhibit 2: Salem State University FY23 Trust Fund Budget**

<b>Account Description (\$ in thousands)</b>	<b>Unrestricted Auxiliaries</b>	<b>Educational &amp; General Funds</b>	<b>Grants</b>	<b>Gifts &amp; Contributions</b>	<b>Residence Halls</b>	<b>Restricted Other</b>	<b>Net Invested in Capital Assets</b>	<b>FY 2023 Budget Total</b>
<b>Operating Revenue</b>								
Net Tuition and Fees	\$0	\$67,204	(\$16,908)	(\$840)	(\$1,790)	\$433	\$0	\$48,098
Federal, State, Private Grants	0	0	20,826	\$0	\$95	\$0	\$0	20,921
Auxiliary Enterprises	6,144	152	0	\$0	\$17,070	\$248	\$0	23,614
State General Appropriations	0	77,905	200	\$0	\$0	\$0	\$0	78,105
Other Revenue	185	1,200	0	\$2,650	\$0	\$0	\$0	4,035
<b>Total Managed Revenue</b>	<b>6,329</b>	<b>146,461</b>	<b>4,118</b>	<b>1,810</b>	<b>15,375</b>	<b>680</b>	<b>0</b>	<b>174,773</b>
<b>Managed Expenses</b>								
Compensation	171	116,389	2,593	\$101	\$3,795	\$20	\$0	123,069
Support	7,139	21,292	1,442	\$1,465	\$309	\$431	\$0	32,078
Facility-related	713	20,579	152	\$0	\$12,880	\$72	(\$11,869)	22,527
<b>Total Managed Expenses</b>	<b>8,023</b>	<b>158,260</b>	<b>4,187</b>	<b>1,566</b>	<b>16,984</b>	<b>523</b>	<b>(11,869)</b>	<b>177,673</b>
<b>Managed Net Income</b>	<b>(1,694)</b>	<b>(11,799)</b>	<b>(69)</b>	<b>245</b>	<b>(1,609)</b>	<b>158</b>	<b>11,869</b>	<b>(2,900)</b>
<b>Non-Cash Revenue / (Expenses)</b>								
Capital Grants	0	7,531	0	0	0	0	\$0	7,531
Depreciation	0	0	0	0	0	0	(\$9,980)	(9,980)
Unrealized Gains/Losses	0	0	0	0	0	0	\$0	0
GASB 68 Pension	0	0	0	0	0	0	\$0	0
GASB 75 OPEB	0	0	0	0	0	0	\$0	0
Use of Reserves	0	0	0	0	0	0	\$0	0
<b>Total Non-Cash Revenue / (Expenses)</b>	<b>0</b>	<b>7,531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,980)</b>	<b>(2,449)</b>
<b>Total Increase/Decrease in Net Position</b>	<b>(1,694)</b>	<b>(4,268)</b>	<b>(69)</b>	<b>245</b>	<b>(1,609)</b>	<b>158</b>	<b>1,888</b>	<b>(5,349)</b>

Note: Facility-related managed expense amounts include transfers in and transfers out which are detailed in the exhibit below.

**Exhibit 3: Transfers by Trust Fund**

Account Description (\$ in thousands)	Unrestricted Auxiliaries	Educational & General Funds	Grants	Gifts & Contributions	Residence Halls	Restricted Other	Total Restricted Endowments	Net Invested in Capital Assets	FY 2023 Budget Total
<b>Transfers by Type</b>									
<b>Facility-Related</b>									
Debt Service	0	3,159	0	0	0	0	0	(3,159)	(0)
MSCBA	0	552	0	0	0	0	0	(552)	0
Capitalization	0	9,464	0	0	0	0	0	(9,464)	0
<b>Total Facilities Related Tra</b>	<b>0</b>	<b>13,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,176)</b>	<b>(0)</b>
Operational Support	(489)	417	0	0	0	72	0	0	0
Overhead Distributed	0	(151)	151	0	0	0	0	0	0
<b>Total Transfers</b>	<b>(489)</b>	<b>13,442</b>	<b>151</b>	<b>0</b>	<b>0</b>	<b>72</b>	<b>0</b>	<b>(13,176)</b>	<b>(0)</b>

Transfers are movements of money between trust funds. Transfers into a trust fund are shown in parenthesis while transfers out are shown as positive numbers.

**Exhibit 4: Managed Revenue vs. Managed Expense Trend**

Account Description (\$ in thousands)	FY 2019 Year End Actuals	FY 2020 Year End Actuals	FY 2021 Year End Actuals	FY 2022 Year End Forecast	FY 2023 Original Budget
<b>Managed Revenue</b>					
Net Tuition and Fees	61,057	55,450	48,998	39,441	48,098
Federal, State, Private Grants	19,901	24,342	31,619	39,782	20,921
Auxiliary Enterprises	22,569	24,083	12,100	19,563	23,614
State General Appropriations	65,735	66,737	67,963	76,150	78,105
Other Revenue	5,291	6,065	5,390	5,219	4,035
<b>Total Managed Revenue</b>	<b>174,552</b>	<b>176,676</b>	<b>166,070</b>	<b>180,156</b>	<b>174,773</b>
<i>Year over Year Change</i>	5.0%		-3.6%	3.2%	-3.0%
<b>Managed Expenses</b>					
Compensation	118,997	119,890	104,920	120,377	123,069
Support	19,220	22,857	20,317	24,660	32,078
Facility-related	25,772	24,376	13,235	25,231	22,527
<b>Total Managed Expenses</b>	<b>163,990</b>	<b>167,134</b>	<b>138,472</b>	<b>170,268</b>	<b>177,673</b>
<i>Year over Year Change</i>	1.1%		-15.6%	23.0%	28.3%
<b>Managed Net Income</b>	<b>10,563</b>	<b>9,542</b>	<b>27,598</b>	<b>9,887</b>	<b>(2,900)</b>
<b>Non-Cash Revenue / (Expenses)</b>					
Capital Grants	2,067	1,560	3,709	1,835	7,531
Depreciation	(9,216)	(9,276)	(9,474)	(9,690)	(9,980)
Contributions to SSUAC	0	0	0	0	0
Unrealized Gains/Losses	413	345	3,252	0	0
Gains/Loss on Disposal of Plant Facilities	0	0	0	0	0
GASB 68 Pension	(3,755)	(3,123)	(1,085)	0	0
GASB 75 OPEB	(2,525)	(1,093)	5,266	0	0
Use of Net Position	0	0	0	0	0
<b>Total Non-Cash Revenue / (Expenses)</b>	<b>(13,015)</b>	<b>(11,587)</b>	<b>1,667</b>	<b>(7,854)</b>	<b>(2,449)</b>
<i>Year over Year Change</i>	-10.1%		-112.8%	-571.1%	-246.9%
<b>Total Increase / (Decrease) in Net Position</b>	<b>(2,452)</b>	<b>(2,044)</b>	<b>29,265</b>	<b>2,033</b>	<b>(5,349)</b>

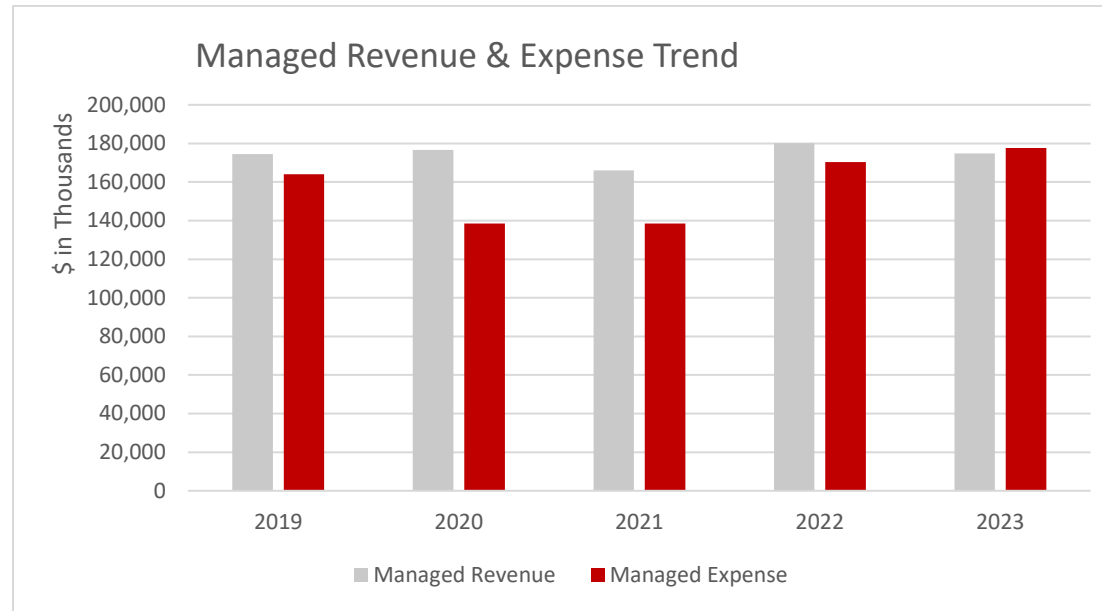
**Note:**

Refer to Interpreting Trends – Unusual Events commentary

- Beginning FY20 Dining revenue and expenses are included in Managed Net Income.
- COVID-19 impacted FY20-FY22
- Compensation includes FY21 activity in FY22

GASB 68 and 75 estimates are not included in the FY22 Forecast or the FY23 Original Budget.

**Chart 1: Managed Revenue vs. Managed Expense Trend**

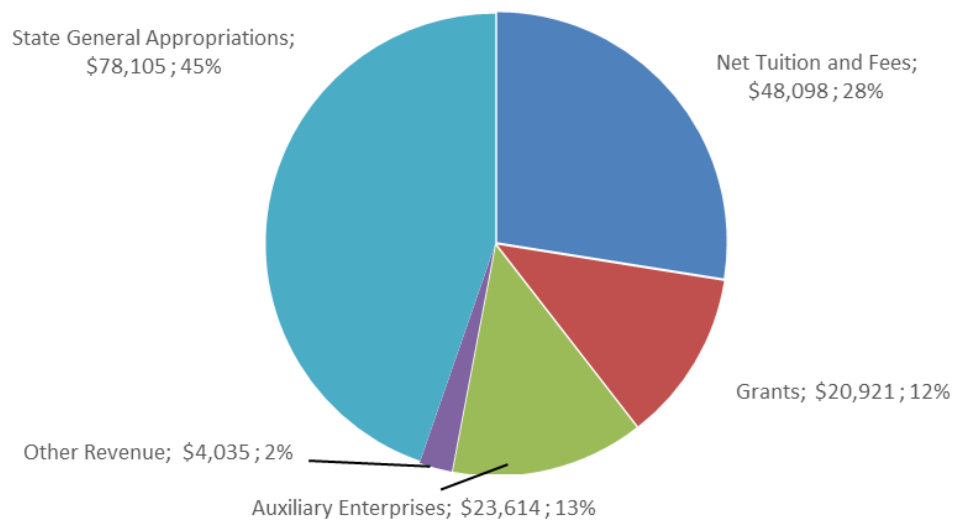


FY20 forward is not directly comparable to previous fiscal years, dining expenses not reflected in revenue and expense trends prior to that fiscal year.



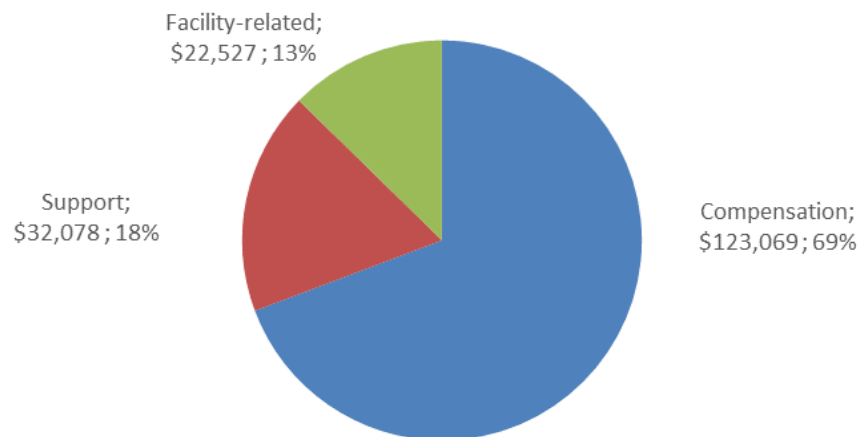
**Chart 2: Components of FY23 Revenue Budget**

**FY 2023 Managed Revenue Budget (\$ in thousands)**

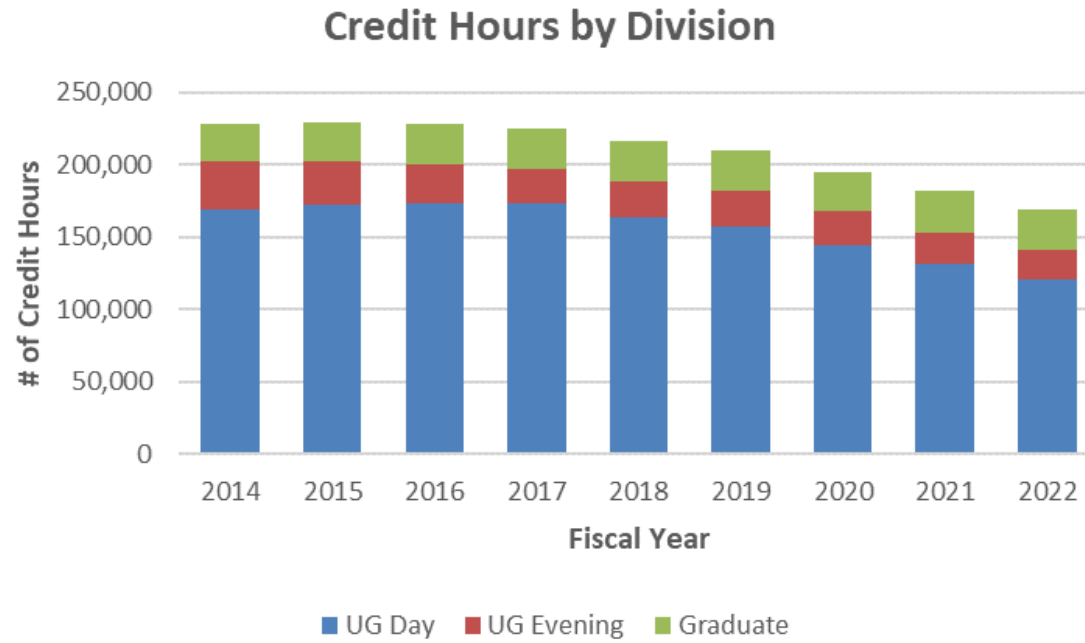


**Chart 3: Components of FY23 Expense Budget**

**FY 2023 Managed Expense Budget (\$ in thousands)**

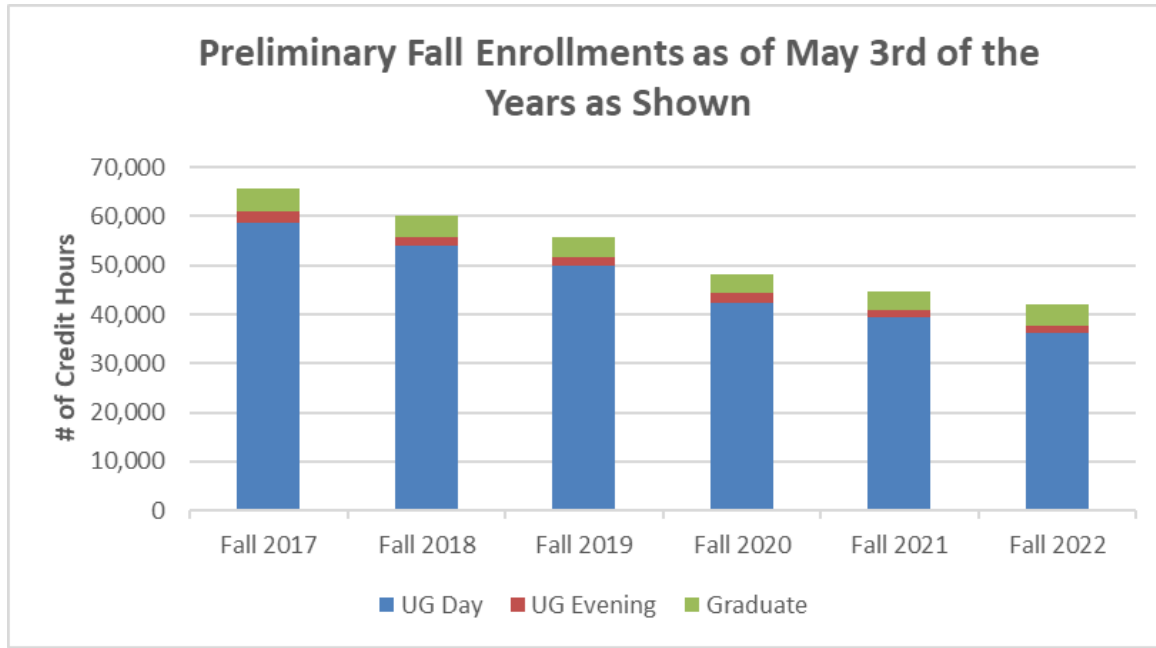


**Chart 4: Credit Hours Delivered by Division – Full Years 2014 – 2022**



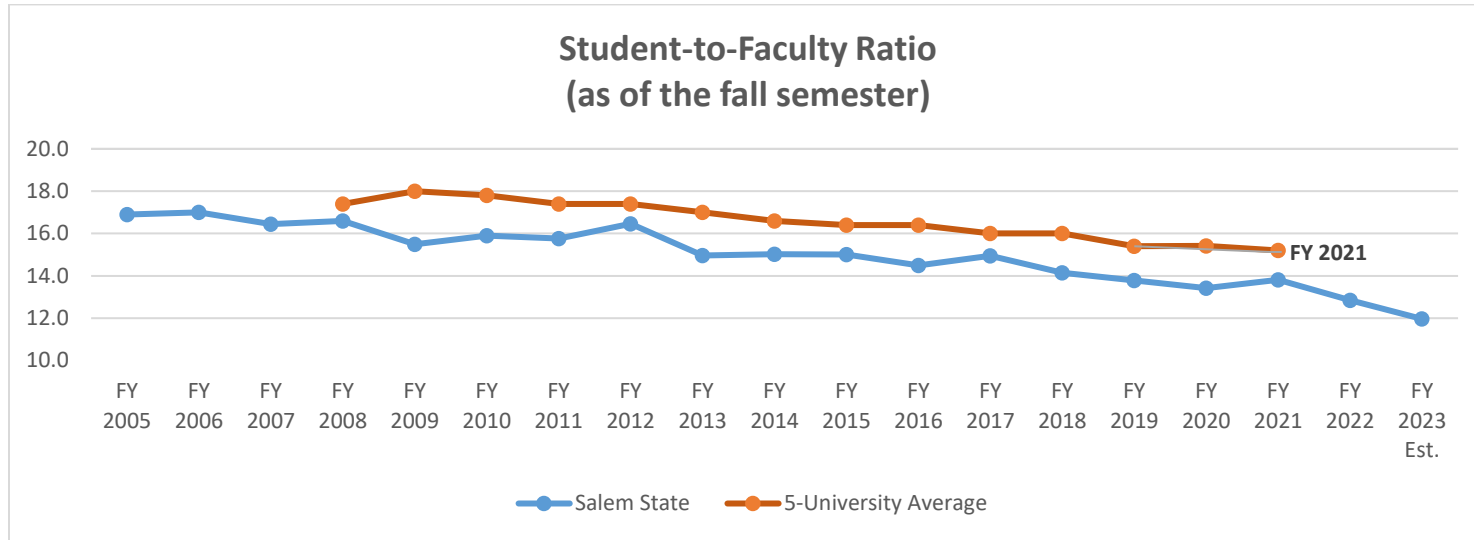
Note: FY22 credit hours will change; the fiscal year is still open at the time of this printing.

**Chart 5: Preliminary Fall Enrollments (Registrations) for 2017 - 2022 (Fall only) as of May 3<sup>rd</sup>**



Note: Year over year is not comparable, as the priority deposit deadline was deferred for Fall 2020 due to pandemic.

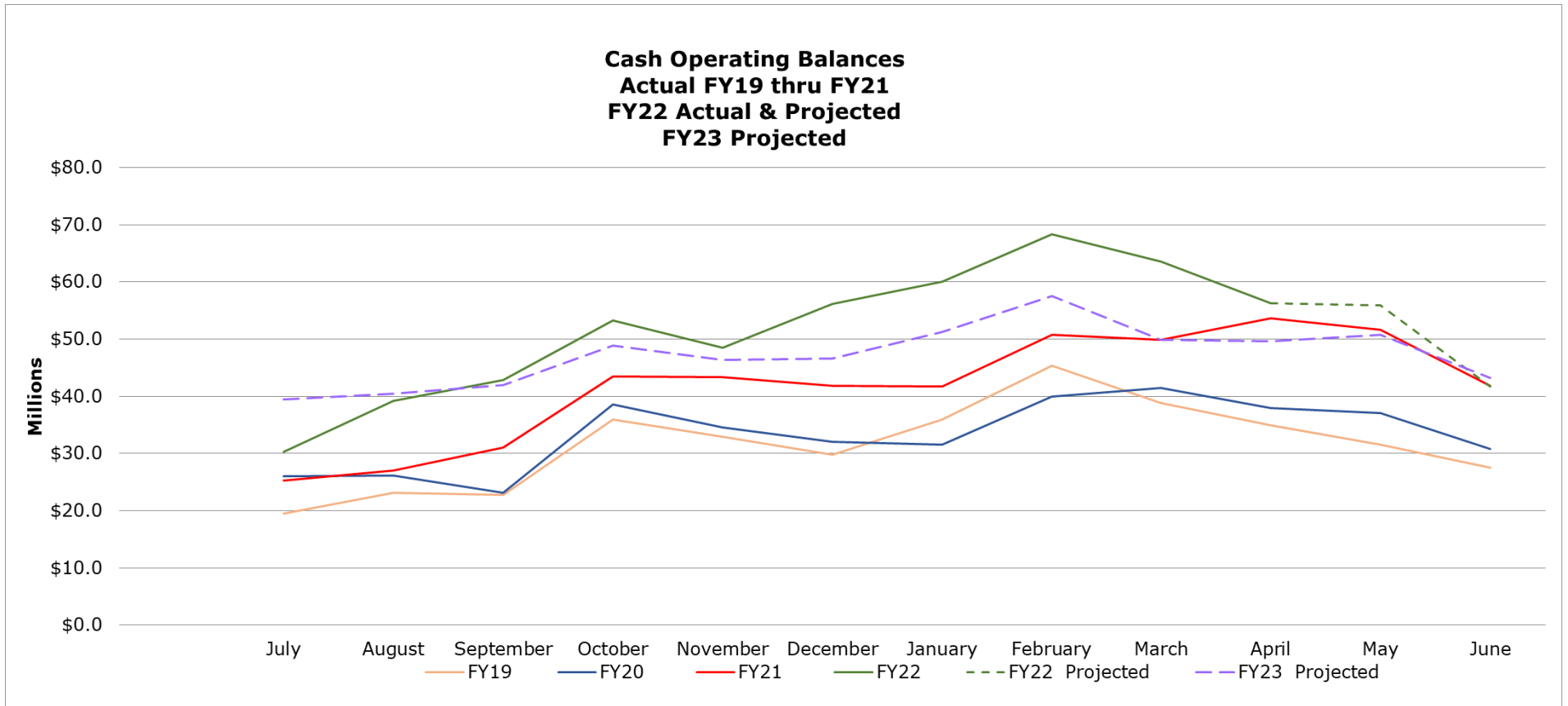
**Chart 6: Student-to-Faculty Ratio**



Note 1: FY21 and prior SSU ratios are actuals.

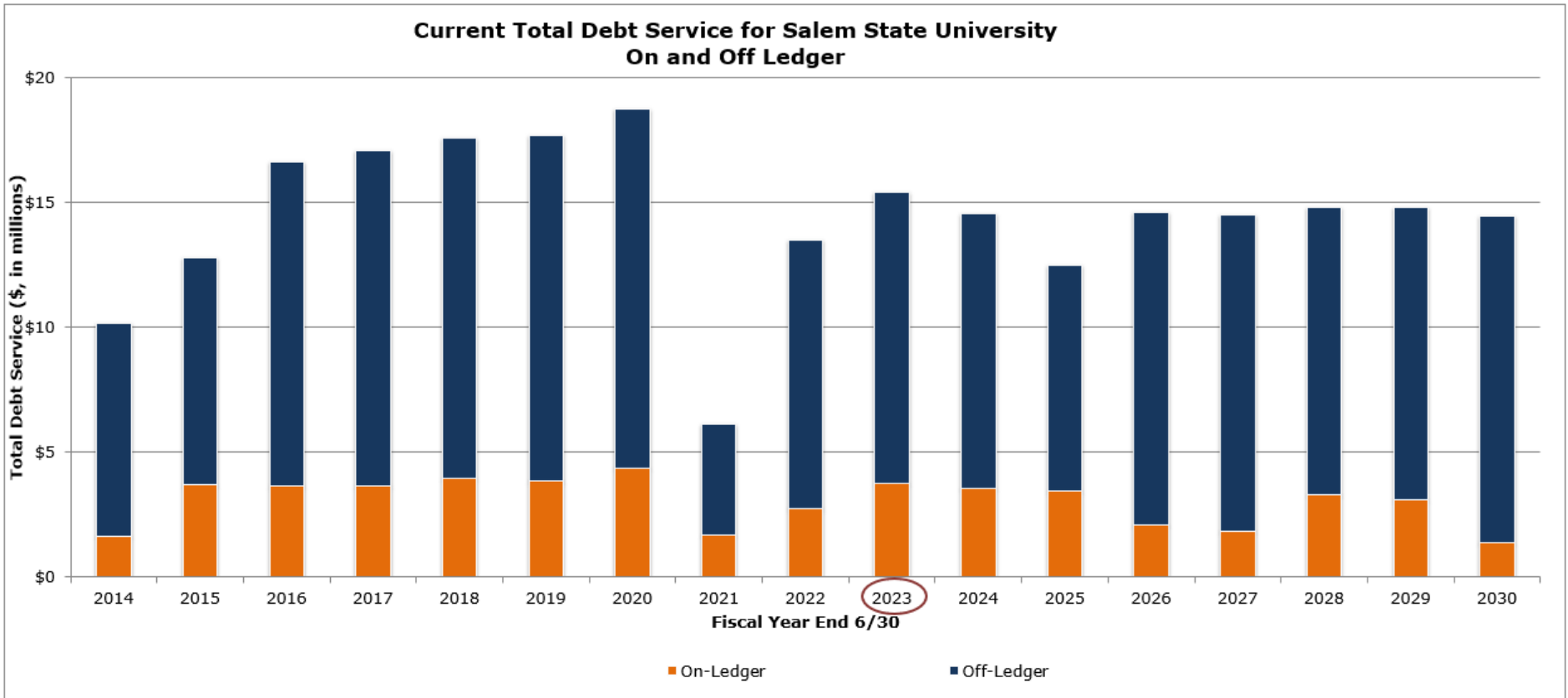
Note 2: 5-State University Average includes: Bridgewater State, Fitchburg State, Framingham State, Westfield State, and Worcester State Universities.

**Chart 7: Cash Operating Balance**



Note: Cash balances includes cash and equivalents and deposits held by State Treasurer.

**Chart 8: Debt Service**



NOTE: MSCBA made a payment on SSU's behalf for \$2.8 million of interest for Fall 2021 total due. FY23 and forward is reduced due to the Bates Defeasance of FY22.

**Table 1: Managed Revenue**

Revenue (\$ in millions)	FY 2018	FY 2019	FY 2020	FY2021	FY2022	FY2023	Amount	Percent
	Actual	Actual	Actual	Actual	Projection	Budget	Change	Change
Net Tuition and Fees	\$63.4	\$61.1	\$55.5	\$49.0	\$39.4	\$48.1	\$8.7	21.9%
Federal, State, Private Grants	19.5	19.9	24.3	31.6	39.8	20.9	-18.9	-47.4%
Auxiliary Enterprises	23.4	22.6	24.1	12.1	19.6	23.6	4.1	20.7%
State General Appropriations	60.1	65.7	66.7	68.0	76.2	78.1	2.0	2.6%
Other Revenue	5.9	5.3	6.1	5.4	5.2	4.0	-1.2	-22.7%
<b>Total Managed Revenue</b>	<b>\$172.3</b>	<b>\$174.6</b>	<b>\$176.7</b>	<b>\$166.1</b>	<b>\$180.2</b>	<b>\$174.8</b>	<b>-\$5.4</b>	<b>-3.0%</b>

**Table 2: Fee Revenue**

Fee Revenue (\$ in million)	FY 2018	FY 2019	FY 2020	FY2021	FY2022	FY2023	Amount	Percent	Percent
	Actual	Actuals	Actual	Actual	Projection	Budget	Change	Change	Fee Increase
University Fee	\$64.6	\$65.3	\$61.9	\$61.3	\$58.7	\$57.8	-\$0.9	-1.5%	
Capital Improvement Fee	2.7	2.8	2.7	2.7	2.5	2.6	\$0.1	2.0%	
SGA Fee	0.6	0.6	0.5	0.5	0.5	0.4	\$0.0	-5.3%	
Other Fee Revenue	5.5	5.7	5.3	3.2	3.1	3.8	\$0.8	24.3%	
<b>Total Fee Revenue</b>	<b>\$73.5</b>	<b>\$74.4</b>	<b>\$70.5</b>	<b>\$67.7</b>	<b>\$64.7</b>	<b>\$64.6</b>	<b>-\$0.1</b>	<b>-0.1%</b>	<b>2.6%</b>

Note: Other Fee Revenue includes differential, program, lab, matriculation, Summer Bridge, housing premium and miscellaneous fees.



**Table 3: Historical Tuition & Mandatory Fees**

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
<i>Undergraduate Day</i>						
Per Credit Rate	\$428.24	\$453.52	\$470.17	\$486.46	\$486.46	\$499.10
Per Credit Rate Increase	\$ 22.57	\$ 25.28	\$ 16.65	\$ 16.29	\$ -	\$ 12.64
Annual POA Rate**	\$10,278	\$10,884	\$11,284	\$11,675	\$11,675	\$11,979
Annual POA Increase**	\$ 542	\$ 607	\$ 400	\$ 391	\$ -	\$ 304
% Increase	5.56%	5.90%	3.67%	3.46%	0.00%	2.60%
<i>Continuing Education</i>						
Per Credit Rate	\$381.17	\$392.15	\$403.25	\$439.70	\$439.70	\$451.20
Rate Increase	\$15.84	\$10.98	\$11.10	\$36.45	\$0.00	\$11.50
% Increase	4.34%	2.88%	2.83%	9.04%	0.00%	2.62%
<i>Graduate*</i>						
Per Credit Rate	\$439.00	\$457.10	\$470.00	\$486.55	\$486.55	\$499.20
Rate Increase	\$39.50	\$18.10	\$12.90	\$ 16.55	\$ -	\$ 12.65
% Increase	9.89%	4.12%	2.82%	3.52%	0.00%	2.60%

**Table 4: Historical Credit Hours by Division**

Student Type	Full Fiscal Year Credit Hours				
	2018	2019	2020	2021	2022
Undergraduate Day	167,768	157,923	144,382	131,084	120,720
Continuing Education	24,906	24,449	23,752	22,249	20,104
Graduate	28,510	27,430	26,473	28,351	28,586
<b>Total Credit Hours</b>	<b>221,184</b>	<b>209,802</b>	<b>194,607</b>	<b>181,684</b>	<b>169,409</b>
<i>Year over year %</i>	<i>(1.8%)</i>	<i>(5.1%)</i>	<i>(7.2%)</i>	<i>(6.6%)</i>	<i>(6.8%)</i>

**Table 5: Financial Aid**

<b>Financial Aid (\$ in millions)</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Projection</b>	<b>FY2023 Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
Tuition Waivers	\$2.5	\$2.5	\$2.2	\$2.3	\$2.1	\$2.2	\$0.1	4.1%
Scholarships & Grants	22.1	24.0	26.7	29.2	35.6	26.2	\$(9.5)	(26.6%)
<b>Total Financial Aid</b>	<b>24.6</b>	<b>26.5</b>	<b>28.9</b>	<b>31.5</b>	<b>37.7</b>	<b>28.4</b>	<b>\$(9.4)</b>	<b>(24.9%)</b>
<b>As a % of Gross Tuition and Fees</b>	<b>28.0%</b>	<b>30.2%</b>	<b>34.3%</b>	<b>39.1%</b>	<b>49.2%</b>	<b>37.1%</b>		

<b>Financial Aid by Funding Source</b>	<b>Unrestricted Educational</b>			<b>Residence Hall Restricted</b>			<b>Total</b>
	<b>Auxiliaries</b>	<b>&amp; General</b>	<b>Grants</b>	<b>Gifts</b>	<b>Trust Fund</b>	<b>Other</b>	
FY 2023 Budget by Source (\$ millions)	\$0.0	\$8.8	\$16.9	\$0.8	\$1.9	\$0.0	\$28.4
FY 2023 Budget by Source (% of total)	0.0%	30.9%	59.6%	3.0%	6.5%	0.0%	100.0%

Note 1: FY23 Educational & General comprised of \$6.5M in unrestricted institutional aid, \$2.1 M in tuition waivers and \$1.9M in housing grants, which is 424K higher than the FY22 budget.

Note 2: FY22 Projection includes \$8.8 M HEERF III funding awarded to students through institutional and student program.

Note 3: FY21 Actual includes \$.14 M HEERF I awards and \$3.256 M of HEERF II (CRSSA ) awards.

Note 4: FY20 Actual includes \$3.117 M of HEERF I (CARES ) awards.

**Table 6: Auxiliary Revenue**

<b>Auxiliary Revenue (\$ in millions)</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Projection</b>	<b>FY2023 Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
Student Housing	\$19.6	\$19.1	\$14.1	\$8.6	\$14.4	\$17.0	\$2.6	18%
Dining	0.1	0.4	7.1	2.6	4.5	5.5	1.0	22%
Commissions	2.3	1.9	1.9	0.3	0.2	0.2	0.0	0%
Parking	0.7	0.7	0.5	0.2	0.2	0.5	0.3	150%
Other	0.7	0.5	0.5	0.4	0.1	0.4	0.3	300%
<b>Total Auxiliary Revenue</b>	<b>\$23.4</b>	<b>\$22.6</b>	<b>\$24.1</b>	<b>\$12.1</b>	<b>\$19.6</b>	<b>\$23.6</b>	<b>\$4.0</b>	<b>20%</b>

**Table 7: State Operating Support**

<b>Appropriations (\$ in millions)</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Projection</b>	<b>FY 2023 Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
General Appropriations Act (GAA)	\$44.4	\$48.7	\$49.9	\$51.0	\$51.1	\$54.2	\$3.2	6.2%
Appropriation increases for CBA					4.4	1.0	-3.4	-76.6%
Funding Formula Allocation	0.0	0.4	0.0	0.0	0.9	1.1	0.2	17.0%
<b>Total Appropriation</b>	<b>44.4</b>	<b>49.1</b>	<b>49.9</b>	<b>51.0</b>	<b>56.4</b>	<b>56.4</b>	<b>-0.1</b>	<b>-0.1%</b>
State Paid Fringe	15.6	17.1	17.7	17.7	20.4	22.4	2.0	10.0%
Tuition Remission	-0.9	-0.9	-0.9	-0.8	-0.9	-0.9	0.0	4.0%
Other Appropriations	1.0	0.5	0.0	0.0	0.2	0.2	0.0	0.0%
<b>Total State Support</b>	<b>\$60.1</b>	<b>\$65.7</b>	<b>\$66.7</b>	<b>\$67.9</b>	<b>\$76.2</b>	<b>\$78.1</b>	<b>\$2.0</b>	<b>2.9%</b>
Note 1: FY22 Appropriation for CBA will include one-time funding of \$2.2M for Covid bonuses.								
Note 2: FY23 formula funding appropriation is still in the approval process at the state.								

**Table 8: Managed Expenses**

<b>Managed Expenses (\$ in millions)</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Projection</b>	<b>FY2023 Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
Compensation (See tables 8 - 12 for detail)	\$117.8	\$119.0	\$119.9	\$104.9	\$120.4	\$123.1	\$2.7	2.2%
<i>Administrative Expenses</i>	5.8	5.4	5.3	4.1	2.1	7.4	5.3	251.7%
<i>Programmatic Operational Supplies</i>	3.0	2.6	2.3	2.4	2.9	2.9	0.0	-0.8%
<i>Contracted Services</i>	3.2	4.8	8.8	7.8	10.1	10.7	0.6	5.9%
<i>IT and Telecom</i>	5.2	5.0	5.3	5.5	5.7	5.8	0.1	1.3%
<i>Contingency</i>	0.0	0.0	0.0	0.0	0.0	2.5	2.5	0.0%
<i>Other</i>	1.2	1.5	1.1	0.5	1.6	2.7	1.1	66.5%
Total Support	18.4	19.2	22.9	20.3	24.7	32.0	7.4	29.9%
<i>Utilities</i>	4.1	4.2	3.8	3.1	4.5	4.8	0.3	7.4%
<i>MSCBA Assessment &amp; Interest Expense</i>	16.1	16.3	15.9	4.5	15.1	12.2	-2.9	-19.1%
<i>Space Rental</i>	1.6	1.9	1.8	1.1	1.1	1.1	0.0	2.0%
<i>Construction &amp; Improvement</i>	4.3	3.4	2.9	4.0	3.8	3.5	-0.3	-8.3%
<i>Other</i>	0.0	0.0	0.0	0.5	0.8	0.9	0.1	16.3%
Total Facility-related	26.1	25.8	24.4	13.2	25.2	22.5	-2.7	-10.7%
<b>Total Managed Expenses</b>	<b>\$162.3</b>	<b>\$164.0</b>	<b>\$167.1</b>	<b>\$138.5</b>	<b>\$170.3</b>	<b>\$177.7</b>	<b>\$7.5</b>	<b>4.4%</b>
* The FY2023 Budget includes a University Wide Contingency of \$2.0 M, COVID-19 related expenses placeholder of \$1M, and a Strategic Initiative Pool of \$0.7 M								

**Table 9: Compensation**

Salaries and Wages (\$ in millions)	FY 2018 Actual	FY 2019 Actual	FY2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Budget	Amount Change	Percent Change
Benefitted Faculty and Staff	\$70.7	\$71.8	\$67.1	\$62.2	\$71.2	\$73.1	\$1.8	2.6%
Adjunct Faculty	12.1	11.5	11.6	9.1	9.9	9.1	-0.8	-7.9%
Student Labor	3.0	2.9	2.8	2.1	3.3	2.6	-0.7	-20.7%
Contract Employees	2.2	2.3	2.5	2.5	3.0	3.0	0.0	1.6%
Other Labor	3.0	3.1	9.3	3.9	3.2	3.1	-0.1	-3.9%
<b>Total Salaries and Wages</b>	<b>\$90.9</b>	<b>\$91.5</b>	<b>\$93.3</b>	<b>\$79.8</b>	<b>\$90.6</b>	<b>\$90.9</b>	<b>\$0.3</b>	<b>0.3%</b>
Fringe Benefits	26.9	27.5	26.6	25.1	29.8	32.2	2.4	8.0%
<b>Total Compensation</b>	<b>\$117.8</b>	<b>\$119.0</b>	<b>\$119.9</b>	<b>\$104.9</b>	<b>\$120.4</b>	<b>\$123.1</b>	<b>\$2.7</b>	<b>2.2%</b>

Note 1: Other Labor includes overtime, vacation, holiday, sick payouts, and other categories.  
 Note 2: FY2020 Actual includes the results of the voluntary separation incentive program (VSIP)  
 Note 3: FY2021 Actual includes the results of a two week furlough program  
 Note 4: FY2022 projection includes retroactive collective bargaining increases of 4.55% and 1.5% Covid bonus for eligible employees.

**Table 10: Financial Full-Time Benefitted Employees (FFTE) by Union Classification**

Financial Full-Time Benefitted Employees (FFTE)*	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FFTE Change	% Change FY22-FY23	FY 2023 % of Total
Clerical Union (AFSCME)	253	252	213	196	199	202	3	1.6%	23.5%
Professional Union (APA)	276	283	253	247	260	280	20	7.6%	32.5%
Day and DGCE Faculty (MSCA)	362	364	323	313	316	318	2	0.5%	36.9%
Professional Non-Union (NUP)	62	63	57	55	55	55	0	0.4%	6.4%
Clerical Non-Union (NUC)	9	10	6	6	6	6	0	0.0%	0.7%
<b>Total FFTE</b>	<b>962</b>	<b>973</b>	<b>853</b>	<b>817</b>	<b>836</b>	<b>861</b>	<b>25</b>	<b>3.0%</b>	<b>100.0%</b>

Note: FY2020 Budget is net of the position reduction budgeted for the VSIP

**Table 11: Financial Full-Time Benefitted Employees (FFTE) by Division**

Financial Full-Time Benefitted Employees (FFTE)	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2023 % of Total	FY22-FY23 % Change
Academic Affairs/Student Life	631	637	562	517	519	442	51.3%	-14.9%
Finance & Facilities	117	119	143	123	126	128	14.9%	1.6%
Inclusive Excellence	2	2	2	2	2	2	0.2%	0.0%
Advancement	29	29	27	24	28	29	3.4%	4.3%
Presidents Division	36	40	37	35	38	37	4.3%	-2.9%
Student Success	77	81	74	67	72	167	19.4%	131.3%
General Counsel/HR/ITS	70	65	60	50	51	56	6.5%	9.8%
VSIP Reduction (budget not allocated by VP)	0	0	-52	0	0	0	0.0%	0.0%
<b>Total Financial Full-Time Benefitted Employees</b>	<b>961</b>	<b>973</b>	<b>853</b>	<b>818</b>	<b>837</b>	<b>861</b>	<b>100%</b>	<b>2.9%</b>

Note: FY2020 Division totals updated to reflect correct location of 30 maintainers. Corrected from AA/SL to F&F  
Note: FY23 Student Success division reorganized to combine Enrollment Management, Marketing, Student Life and some areas previously under AA as one unit.

**Table 12: Salary and Wages for Benefitted Employees by Division**

Salary and Wages for Benefitted Employees by Division (\$ in thousands)	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	Amount Change	Percent Change
Academic Affairs	52,882	50,823	44,996	45,573	42,545	(3,028)	-6.6%
Finance & Facilities	7,710	7,521	7,771	7,908	8,665	757	9.6%
Inclusive Excellence	236	213	263	253	264	11	4.5%
Advancement	2,404	2,304	2,012	2,347	2,633	285	12.2%
Presidents Division	2,825	2,723	2,389	2,816	2,929	113	4.0%
Student Success- New Division FY23	6,226	5,994	5,095	5,445	12,825	7,380	0.0%
VP General Counsel/HR/ITS	5,653	5,337	4,713	4,739	5,419	680	14.4%
APA/NUP Other Increases	128	94	136	116	89	(26)	-22.7%
MSCA Other Increases	633	440	297	327	296	(31)	-9.5%
AFSCME/NUC Other Increases	156	157	125	157	125	(32)	-20.3%
Vacancy Savings Target (University-wide)	(5,146)	(1,872)	(1,872)	(2,418)	(2,635)	(217)	9.0%
Other Adjustments					(230)	(230)	0.0%
Furlough	0	0	(6,110)	0	0	0	0.0%
MEPA Study	0	0	0	151	150	(1)	-0.4%
VSIP Reduction	0	(2,952)	0	0	0	0	0.0%
<b>Total Financial Full-Time Benefitted Employees</b>	<b>\$73,707</b>	<b>\$70,781</b>	<b>\$59,815</b>	<b>\$67,412</b>	<b>\$73,074</b>	<b>\$5,661</b>	<b>8.4%</b>

Note: FY23 Student Success division reorganized to combine Enrollment Management, Marketing and Student Life and some areas previously under AA as one unit.

**Table 13: Fringe Benefit Rates as set by the Commonwealth**

<b>Benefit Description</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
Group Insurance	22.1%	21.6%	20.2%	20.7%	20.3%	21.5%	1.3%	6.4%
Retirement	11.8%	12.1%	14.1%	14.7%	16.1%	17.2%	1.1%	6.8%
Terminal Leave	1.0%	1.3%	1.2%	1.1%	1.1%	1.3%	0.2%	14.5%
<b>Subtotal</b>	<b>34.9%</b>	<b>34.9%</b>	<b>35.5%</b>	<b>36.4%</b>	<b>37.5%</b>	<b>40.0%</b>	<b>2.5%</b>	<b>3.0%</b>
Unemployment Insurance	0.2%	0.3%	0.4%	0.3%	0.2%	0.1%	-0.1%	-56.3%
Universal Health Insurance	0.1%	0.1%	0.2%	0.1%	0.02%	0.04%	0.0%	100.0%
Medicare Tax	1.2%	1.4%	1.5%	1.3%	1.4%	1.4%	0.0%	-2.8%
Paid Family & Medical Leave (PFML)	0.0%	0.0%	0.4%	0.3%	0.4%	0.4%	0.0%	8.3%
<b>Subtotal</b>	<b>1.5%</b>	<b>1.7%</b>	<b>2.4%</b>	<b>1.9%</b>	<b>2.0%</b>	<b>1.9%</b>	<b>-0.08%</b>	<b>-4.1%</b>
<b>Total Fringe Benefit Rate</b>	<b>36.3%</b>	<b>36.6%</b>	<b>37.9%</b>	<b>38.3%</b>	<b>39.4%</b>	<b>41.9%</b>	<b>2.5%</b>	<b>6.2%</b>

**Appendix I: Trust Fund Matrix**

<b>Trust Fund</b>	<b>Description</b>	<b>Examples</b>
L3_Unrestricted Auxiliaries	Self-supporting operations that provide services to students, faculty, or staff; not restricted by an entity outside of the university.	Fund 2540 – Vendor Fund for Commissions
L3_Education & General Funds	Funds donated by others outside the university for a specific purpose.	Fund 1000 - State Maintenance Appropriation
L3_Grants	Funds provided by an external party in return for a specific project or other action by the university. .	Fund 2200 - Pell Grant
L3_Gifts and Contributions	Funds donated by others outside the university for a specific purpose.	Fund D500 – Academic Affairs
L3_Residence Hall Trust Fund	Self-supporting operations that provide services to students, faculty, or staff; restricted by an entity outside of the university.	Fund 2504 – Dormitory Trust Fund
L3_Restricted Other	Funds provided by external parties with restrictions on how the funds are to be expended.	Fund 2304 - Alpha Lambda Delta
L3_Net Invested in Capital Assets	Capitalizable facility projects; depreciation; debt.	Fund 7040 - Invested in Cap Assets-Net



## Appendix II: Vendors with Contracts in Excess of \$500,000 which are pre-approved upon approval of FY23 Budget

Vendor Name	Vendor Description	Anticipated Spending FY 2023	Trust Fund Name	PeopleSoft Fund Number	PeopleSoft Fund Name
<b>Utilities</b>					
CITY OF SALEM WATER	Water/sewer	600,000	General/RHTF*	1100 & 2504	University Fee & Residential Life
DIRECT ENERGY MARKETING INC.	Natural gas supply	1,100,000	General/RHTF*	1100 & 2504	University Fee & Residential Life
NATIONAL GRID ELECTRIC	Electric service	2,900,000	General/RHTF*	1100 & 2504	University Fee & Residential Life
NATIONAL GRID GAS	Natural gas transporter	700,000	General/RHTF*	1100 & 2504	University Fee & Residential Life
<b>Technology</b>					
DELL COMPUTERS	Computer related equipment	600,000	Educational & General	7010	University Fee
EAB	Enrollment management, virtual tour features, and student retention services	1,054,000	Education & General	1100	University Fee
INTEGRATION PARTNERS CORPORATION	Technology	500,000	Educational & General	1100	University Fee
ORACLE AMERICA	Software subscription and support	500,000	Educational & General	1100	University Fee
SOFTWARE HOUSE INTERNATIONAL	Software subscription and support	1,200,000	Education & General	1100	University Fee
<b>Facilities</b>					
COMPASS FACILITY SERVICES	Janitorial and cleaning services	500,000	Educational & General	1100 & 1278	University Fee & COVID fund
Property Lease - 331 LAFAYETTE LLC	Lease expense	700,000	Educational & General	1100	University Fee
Property Lease - SALEM STATE UNIV.-ASSISTANCE CC	Lease expense, SSU assistance	500,000	Educational & General	1100	University Fee
RED THREAD	Furniture and electronics	500,000	Educational & General	1100	University Fee
To Be Determined	Capital Projects	8,700,000	Educational & General	1100	Facilities Projects
<b>Services</b>					
CLINICAL RESEARCH SEQUENCING PLATFORM LLC	COVID Testing	800,000	Educational & General	1278	University Fee
DPV TRANSPORTATION INC	Bus charter services	500,000	Educational & General	1100	University Fee
SODEXO OPERATIONS, LLC.	Food service supplier	7,800,000	Unrestricted Auxiliaries	2550	Contracted Dining Operations
<b>Other</b>					
FOLLETT	Educational and General	725,000	Educational & General	1100	University Fee
UNIVERSITY HEALTH PLANS, INC.**	Student health insurance	1,800,000	Agency	6216	Health Insurance

Most of the above vendors are signed to multi-year contracts.

\* Utility costs are allocated between the Educational and General Trust Funds and the Residence Hall Trust Fund.

\*\* The University treats the revenues and expense for University Health Plans, Inc. as a flow-through within a liability account, based on the nature of the existing contract.

**Appendix III-A: List of Proposed Facilities Projects**

Location	Project	Funding Amount DCAMM	Funding Amount University Fee	Funding Amount MSCBA	Total
Berry Library	HVAC Repairs & Upgrades	\$ 2,100,000			\$ 2,100,000
Bertolon	Cooling Tower Replacement	1,083,250			1,083,250
Campus Wide	Decarbonization	1,000,000			1,000,000
Sullivan	Basement Structural Repairs/ADA Ramp	886,910	520,890		1,407,800
Campus Wide	BOLD - \$30M DCAMM award through FY27	700,000			700,000
Meier Hall	Waterproofing 6th Floor Exterior Walls	611,277	443,740		1,055,017
Campus Wide	Automated Building Controls Phases 2 & 3	550,000		150,000	700,000
Various	Emergency Generator Compliance	350,000		100,000	450,000
Meier Hall *	Stairwell Repairs	250,000			250,000
Campus Wide	Space Adjustments		750,000		750,000
Campus Wide	Contingency		427,370		427,370
Campus Wide	Accessibility Improvements		300,000		300,000
Campus Wide	Classroom Refresh		100,000		100,000
Campus Wide	Donor Signage		25,000		25,000
Campus Wide	Annual Fund for ADA Committee		10,000		10,000
<b>Total</b>		<b>\$ 7,531,437</b>	<b>\$ 2,577,000</b>	<b>\$ 250,000</b>	<b>\$ 10,358,437</b>

\* The bulk of the Meier Hall stairwell (emergency repairs) were incurred by the university in FY22.

**Appendix III-B: List of Proposed ITS Projects**

<b>Sponsor</b>	<b>Project</b>	<b>Recommended Funding Amount</b>
ITS	Computer Inventory	\$ 187,000
ITS	Thin Client Inventory	25,000
ITS**	Student Loaner Laptops	5,000
ITS -Networking	Wi-Fi upgrades for remaining Xirrus buildings - 287 Lafayette - Library - North Campus Dining Commons - Admin Building - Enterprise Center	310,000
ITS - Networking	Firewall Replacement	173,000
<b>Total</b>		<b>\$ 700,000</b>

**Appendix IV - Tuition/Fees Rates for FY23**
**Schedule of Student Charges  
2022-23 Academic Year**
**UnderGrad - Fall/Spring**

IN-STATE	Fall 2022		Spring 2023		Academic Year Full-Time
	Per Credit	Full-Time	Per Credit	Full-Time	
<b>Day Undergraduate</b>					
<b>Tuition</b>					
In-State	\$37.92	\$455.00	\$37.92	\$455.00	\$910.00
<b>Fees</b>					
University Fee <sup>1</sup>	\$438.80	\$5,265.60	\$438.80	\$5,265.60	\$10,531.20
Capital Improvement Fee	\$18.20	\$218.40	\$18.20	\$218.40	\$436.80
SGA Fee	\$4.20	\$50.40	\$4.20	\$50.40	\$100.80
<b>Total Tuition and Fees</b>					
In-State	\$499.10	\$5,989.40	\$499.10	\$5,989.40	\$11,978.80

<b>Evening Undergraduate (SCPS)</b>					
<b>Tuition</b>					
In-State	\$115.00		\$115.00		
<b>Fees</b>					
Course Fee	\$313.80		\$313.80		
Capital Improvement Fee	\$18.20		\$18.20		
SGA Fee	\$4.20		\$4.20		
<b>Total Tuition and Fees</b>					
In-State	\$451.20		\$451.20		

OUT-OF-STATE	Fall 2022		Spring 2023		Academic Year Full-Time
	Per Credit	Full-Time	Per Credit	Full-Time	
<b>Day Undergraduate</b>					
<b>Tuition</b>					
Out-of-State	\$293.75	\$3,525.00	\$293.75	\$3,525.00	\$7,050.00
<b>Fees</b>					
University Fee <sup>1</sup>	\$473.90	\$5,686.80	\$473.90	\$5,686.80	\$11,373.60
Capital Improvement Fee	\$18.20	\$218.40	\$18.20	\$218.40	\$436.80
SGA Fee	\$4.20	\$50.40	\$4.20	\$50.40	\$100.80
<b>Total Tuition and Fees</b>					
Out-of-State	\$790.10	\$9,480.60	\$790.10	\$9,480.60	\$18,961.20

<b>Evening Undergraduate (SCPS)</b>					
<b>Tuition</b>					
Out-of-State <sup>2</sup>	\$285.00		\$285.00		
<b>Fees</b>					
Course Fee	\$318.20		\$318.20		
Capital Improvement Fee	\$18.20		\$18.20		
SGA Fee	\$4.20		\$4.20		
<b>Total Tuition and Fees</b>					
Out-of-State	\$625.60		\$625.60		

**Appendix IV - Tuition/Fees Rates for FY23**
**Schedule of Student Charges  
2022-23 Academic Year**
**Summer**

IN-STATE	Summer 2022		Summer 2023	
	Per Credit	Full-Time	Per Credit	Full-Time
<b><u>Undergraduate (SCPS)</u></b>				
<b>Tuition</b>				
In-State	\$115.00		\$115.00	
<b>Fees</b>				
Course Fee	\$231.80		\$240.10	
Capital Improvement Fee	\$17.40		\$18.20	
<b>Total Tuition and Fees</b>				
In-State	\$364.20		\$373.30	

OUT-OF-STATE	Summer 2022		Summer 2023	
	Per Credit	Full-Time	Per Credit	Full-Time
<b><u>Undergraduate (SCPS)</u></b>				
<b>Tuition</b>				
Out-of-State	\$250.00		\$250.00	
<b>Fees</b>				
Course Fee	\$231.80		\$243.60	
Capital Improvement Fee	\$17.40		\$18.20	
<b>Total Tuition and Fees</b>				
Out-of-State	\$499.20		\$511.80	

**Appendix IV - Tuition/Fees Rates for FY23**
**Schedule of Student Charges  
2022-23 Academic Year**

	Fall 2022		Spring 2023		Academic Year
		Full-Time		Full-Time	Full-Time
<b>Housing</b> <sup>3</sup>					
Bowditch - Premium Singles		\$5,035.50		\$5,035.50	\$10,071.00
Bowditch - Doubles as Singles		\$5,035.50		\$5,035.50	\$10,071.00
Bowditch - Doubles		\$4,848.50		\$4,848.50	\$9,697.00
Peabody - Doubles as Singles		\$5,035.50		\$5,035.50	\$10,071.00
Peabody - Doubles		\$4,848.50		\$4,848.50	\$9,697.00
Atlantic Hall - Singles		\$6,406.50		\$6,406.50	\$12,813.00
Atlantic Hall - Doubles as Singles		\$6,406.50		\$6,406.50	\$12,813.00
Atlantic Hall- Double		\$5,991.50		\$5,991.50	\$11,983.00
Marsh Hall - Doubles as Singles		\$5,520.00		\$5,520.00	\$11,040.00
Marsh Hall - Doubles		\$5,392.00		\$5,392.00	\$10,784.00
Viking Hall - Singles		\$5,758.00		\$5,758.00	\$11,516.00
Viking Hall - Doubles		\$5,509.50		\$5,509.50	\$11,019.00
Viking Hall - Suite Doubles		\$5,632.50		\$5,632.50	\$11,265.00
Viking Hall - Suite Singles		\$5,758.00		\$5,758.00	\$11,516.00
<b>Meal Plans</b> <sup>4</sup>					
All Access Plan - 7 Day Silver Plan		\$2,090.00		\$2,090.00	\$4,180.00
All Access Plan - 7 Day Gold Plan		\$2,290.00		\$2,290.00	\$4,580.00
All Access Plan - 7 Day Platinum Plan		\$2,430.00		\$2,430.00	\$4,860.00
Block Plan 1		\$430.00		\$430.00	\$860.00
Block Plan 2		\$780.00		\$780.00	\$1,560.00
Block Plan 3		\$1,220.00		\$1,220.00	\$2,440.00
Summer Meal Plan A - 10 meals					\$80.00
Summer Meal Plan B - 57 meals					\$456.00
Summer Meal Plan C - 114 meals					\$912.00
Summer Meal Plan D - 140 meals					\$1,120.00
<b>Application Fees</b>					
Undergraduate Admissions				\$50.00	
Matriculation Fee -- new matriculated students (one-time)				\$275.00	
<b>Late Fees</b>					
Late Application for Undergraduate Degree				\$50.00	
Late Payment (tuition and fees)				\$50.00/month	
<b>Miscellaneous Fees</b>					
Payment Plans (enrollment fee for TN)				\$40.00/semester	
Non-Credit Course Fee				Varies depending on course	
Institute Fee (winter session/summer)				\$100.00 per institute	
Hard copy of Transcript /Green Fee				\$5.00	
Day School Nursing Resource Center Fee				\$100.00 per course	
Mass PIRG Fee (waivable each semester) <sup>5</sup>		\$10.00		\$10.00	\$20.00
Records Fee-for non-matriculated students		\$10.00		\$10.00	\$20.00
Health Insurance -- (waivable) <sup>6</sup>					\$3,694.00
Damage Deposit for Resident Students					\$50.00
Liability Insurance for Nursing, OT and Athletic Training Students					\$15.00

**Appendix IV - Tuition/Fees Rates for FY23**
**Schedule of Student Charges  
2022-23 Academic Year**

	Fall 2022		Spring 2023		Academic Year Full-Time
		Full-Time		Full-Time	
<b>Differential Fees for Undergraduate Programs</b>					
Art + Design <sup>8</sup>		\$125.00		\$125.00	\$250.00
Biology <sup>7</sup>		\$250.00		\$250.00	\$500.00
Business <sup>9</sup>		\$250.00		\$250.00	\$500.00
Chemistry <sup>8</sup>		\$250.00		\$250.00	\$500.00
Computer Science <sup>10</sup>		\$250.00		\$250.00	\$500.00
Education <sup>10</sup>		\$125.00		\$125.00	\$250.00
Geography and Sustainability <sup>10</sup>		\$250.00		\$250.00	\$500.00
Geological Sciences <sup>10</sup>		\$250.00		\$250.00	\$500.00
Nursing <sup>7</sup>		\$500.00		\$500.00	\$1,000.00
Theatre (BA and BFA) <sup>10</sup>		\$125.00		\$125.00	\$250.00
<b>Cohort Based Program Cost</b>					
Accelerated 2nd Degree for BSN Summer 2020 Cohort per credit <sup>11</sup>					\$600.00
Accelerated 2nd Degree for BSN Summer 2021 Cohort per credit <sup>11</sup>					\$600.00
Accelerated 2nd Degree for BSN Summer 2022 Cohort per credit <sup>11</sup>					\$625.00
Accelerated 2nd Degree for BSN Summer 2023 Cohort per credit <sup>11</sup>					\$641.00
<b>Parking Fees</b>					
Resident Parking (Atlantic and Peabody lots)		\$300.00		\$300.00	\$600.00
Resident Parking (Marsh lot)		\$175.00		\$175.00	\$350.00
Commuter Parking		\$82.50		\$82.50	\$165.00
<b>Parking Fines</b>					
Various violations				\$25.00 - \$125.00 per violation	
Violation Appeal Fee if appeal not granted				\$5.00 per violation	

## Appendix IV - Tuition/Fees Rates for FY23

### NOTES FOR FY2023

- 1 The University Fee represents the fee anticipated for 2022-2023. Fees may change by action of the Board of Trustees.
- 2 The New England Regional program enables New England residents to enroll at out-of-state New England public colleges and universities at a discount when enrolled in certain majors. For program details see salemstate.edu/nersp.
- 3 Housing rates include (1) \$20 per semester/\$40 per year Residence Hall Association Fee for all residence halls; and (2) \$380 per semester/\$760 per year Technology/Student Fee.
- 4 Meal Plans

The **All Access Plan** 7-Day Silver Plan will be the minimum required plan for students living in Peabody, Bowditch, Marsh or Viking Hall.

Plan Name	Board Meals	Guest Meals	Dining Dollars	Clipper Card	Cost per Semester
All Access Plan					
7 Day Silver Plan	Unlimited	3	\$0	\$50	\$2,090
7 Day Gold Plan	Unlimited	6	\$150	\$100	\$2,290
7 Day Platinum	Unlimited	8	\$300	\$100	\$2,430

**Block Plan 1** will be the minimum required plan for all students living in Atlantic.

Plan Name	Board Meals	Guest Meals	Dining Dollars	Clipper Card	Cost per Semester
Block Plan					
Block Plan 1	42	0	\$100	\$25	\$430
Block Plan 2	60	0	\$300	\$50	\$780
Block Plan 3	140	0	\$200	\$50	\$1,220

**Summer Meal Plans** are paid in one lump sum for various meal plan options for the summer.

- 5 Charged for all day students each semester. Student may opt out and have fee waived on line.
- 6 Charged for all students enrolled in at least 75 percent of a full-time course load. Student may opt out and have fee waived if covered by other health insurance. Fall 2022 prorated charge is \$TBD and spring 2023 prorated charge is \$TBD.
- 7 Annual additional fees beginning with academic year 2016-17 entrants to program (incoming or transfers).
- 8 Annual additional fees beginning with academic year 2017-18 entrants to program (incoming or transfers).
- 9 Annual additional fees beginning with academic year 2019-20 entrants to program (incoming or transfers).
- 10 Annual additional fees beginning with academic year 2022-23 entrants to program (incoming or transfers).
- 11 Accelerated 2nd Degree for Bachelor of Science, Nursing (BSN) is a cohort based program with a charge of Summer of 2020 entering cohort of \$600 per credit; Summer of 2021 entering cohort of \$600 per credit; Summer of 2022 entering cohort of \$625.00; Summer of 2023 entering cohort of \$641.00.



**Appendix IV - Tuition/Fees Rates for FY23**

<b>Undergraduate - Summer (SCPS) Fees</b>	
<b><u>Summer SCPS Additional Fees</u></b>	
<b><u>Course Fees</u></b>	
Lab Fees	\$25-\$500 per course
Clinical Fees	\$15-\$100 per course
Institutes (winter session/summer)	\$100 per course
Non-credit course fee	Varies depending on course
Social Work Field Service Fee	\$125 per course
<b><u>Application Fees</u></b>	
SCPS Admissions	\$50.00
Matriculation Fee (one-time)	\$275.00
<b><u>Miscellaneous Fees</u></b>	
Payment plans (enrollment fee for TN)	\$40/semester
Records Fee for Non-Matriculated Students	\$10/semester
Hard copy of Transcript /Green Fee	\$5.00
Health Insurance -- (waivable) -matriculated students only	\$3,663.00
Liability Insurance for Nursing, OT and Athletic Training	\$15.00
<b><u>Late Fees</u></b>	
Late application for degree	\$50.00
Late Payment (tuition and fees)	\$50/month
<b><u>Parking Fees and Fines</u></b>	
Commuter Parking	\$82.50/semester
Various Violations	\$25-\$125 per violation
Violation Appeal Fee if appeal not granted	\$5 per violation

**Appendix IV - Tuition/Fees Rates for FY23**
**Schedule of Student Charges  
2022-23 Academic Year**
**Grad School - Fall/Spring/ Summer**

IN-STATE	Fall 2022	Spring 2023	Summer 2023	
	Per Credit	Per Credit	Per Credit	
<b>Graduate - Price Group 1</b>				
<b>Tuition</b>				
In-State	\$140.00	\$140.00	\$140.00	
<b>Fees</b>				
Course Fee	\$292.60	\$292.60	\$292.60	
Capital Improvement Fee	\$18.20	\$18.20	\$18.20	
<b>Total Tuition and Fees</b>				
In-State	\$450.80	\$450.80	\$450.80	
<b>Graduate - Price Group 2</b>				
<b>Tuition</b>				
In-State	\$140.00	\$140.00	\$140.00	
<b>Fees</b>				
Course Fee	\$341.00	\$341.00	\$341.00	
Capital Improvement Fee	\$18.20	\$18.20	\$18.20	
<b>Total Tuition and Fees</b>				
In-State	\$499.20	\$499.20	\$499.20	
<b>Graduate - Price Group 3</b>				
<b>Tuition</b>				
In-State	\$140.00	\$140.00	\$140.00	
<b>Fees</b>				
Course Fee	\$406.40	\$406.40	\$406.40	
Capital Improvement Fee	\$18.20	\$18.20	\$18.20	
<b>Total Tuition and Fees</b>				
In-State	\$564.60	\$564.60	\$564.60	

**Appendix IV - Tuition/Fees Rates for FY23**
**Schedule of Student Charges  
2022-23 Academic Year**
**Grad School - Fall/Spring/ Summer**

<b>OUT-OF-STATE</b>	<b>Fall 2022</b>	<b>Spring 2023</b>	<b>Summer 2023</b>	
	<b>Per Credit</b>	<b>Per Credit</b>	<b>Per Credit</b>	
<b><u>Graduate - Price Group 1</u></b>				
<b>Tuition</b>				
Out-of-State	\$230.00	\$230.00	\$230.00	
<b>Fees</b>				
Course Fee	\$294.90	\$294.90	\$294.90	
Capital Improvement Fee	\$18.20	\$18.20	\$18.20	
<b>Total Tuition and Fees</b>				
Out-of-State	\$543.10	\$543.10	\$543.10	

<b><u>Graduate - Price Group 2</u></b>				
<b>Tuition</b>				
Out-of State	\$230.00	\$230.00	\$230.00	
<b>Fees</b>				
Course Fee	\$343.40	\$343.40	\$343.40	
Capital Improvement Fee	\$18.20	\$18.20	\$18.20	
<b>Total Tuition and Fees</b>				
Out-of-State	\$591.60	\$591.60	\$591.60	

<b><u>Graduate - Price Group 3</u></b>				
<b>Tuition</b>				
Out-of-State	\$230.00	\$230.00	\$230.00	
<b>Fees</b>				
Course Fee	\$408.20	\$408.20	\$408.20	
Capital Improvement Fee	\$18.20	\$18.20	\$18.20	
<b>Total Tuition and Fees</b>				
Out-of-State	\$656.40	\$656.40	\$656.40	

**Appendix IV - Tuition/Fees Rates for FY23**
**Schedule of Student Charges  
2022-23 Academic Year**

<b>Graduate School Additional Fees</b>	
<b><u>Course Fees</u></b>	
Lab Fees	\$25-\$500 per course
Clinical Fees	\$15-\$100 per course
Field Placement Fee for MSW	\$100-\$250 per course
Institutes (winter session/summer)	\$100 per course
<b><u>Application Fees</u></b>	
Graduate Admissions	\$50.00
Matriculation Fee (one-time)	\$275.00
Comprehensive Exam Application	\$50.00
<b><u>Miscellaneous Fees</u></b>	
Payment plans (enrollment fee for TN)	\$40/ semester
Records Fee for Non-Matriculated Students	\$10/semester
Hard copy of Transcript /Green Fee	\$5.00
Health Insurance -- (waivable)	\$3,363.00
Liability Insurance for Nursing, OT and Athletic Training	\$15.00
<b><u>Late Fees</u></b>	
Late application for degree	\$50.00
Late Payment (tuition and fees)	\$50/month
<b><u>Parking Fees and Fines</u></b>	
Commuter Parking	\$82.50/semester
Various Violations	\$25-\$125 per violation
Violation Appeal Fee if appeal not granted	\$5 per violation

## Appendix IV - Tuition/Fees Rates for FY23

### Salem State University Graduate Price Groups

Program	Program
<b>Price Group 1</b>	<b>Price Group 2</b>
<b>Master's Programs</b>	<b>Master's Programs</b>
English (MA)	Behavior Analysis (MS)
History (MA)	Counseling (MS)
<b>Education - Master's Programs</b>	Criminal Justice (MS)
Early Childhood Education (MEd)	Geo-Information Science (MS)
Elementary Education (MEd)	Industrial/Organizational Psychology (MS)
English (MA/MAT)	Mathematics (MS)
English (MAT)	Nursing (MSN)
English to Speakers of Other Languages (ESOL) (MAT)	Social Work (MSW)
History (MAT)	<b>Education - Master's Programs</b>
Leadership in Physical Education & Movement Studies (MEd)	Higher Education in Student Affairs (MEd)
Library Media Studies (MEd)	School Counseling (MEd)
Mathematics (MAT)	<b>Education - Licensure Only Programs</b>
Middle School Education (MED)	School Adjustment Counselor (Initial Licensure Only)
Middle School Math (MAT)	School Counseling
Physical Education (MAT)	<b>Graduate Certificate Programs</b>
Reading (MEd)	Applied Behavior Analysis (closed to new entrants)
Secondary Education (MED)	Clinical Trial Management (closed to new entrants)
Spanish (MAT)	Computer Science (closed to new entrants)
Special Education (MEd)	Counseling
<b>Education - Licensure Only Programs</b>	Geo-Information Science
Early Childhood Education	Nursing Education
Elementary Education	Sport Development and Management
English to Speakers of Other Languages (ESOL)	
Library Media Studies	<b>Price Group 3</b>
Mathematics	<b>Master's Programs</b>
Middle School Education (Initial Licensure Only)	Accounting (MS)
Reading	Athletic Training (MS)
Secondary Science (Initial Licensure)	Business Administration (MBA)
Special Education	Occupational Therapy - Direct Entry (MS)
<b>Graduate Certificate Programs</b>	Occupational Therapy (MS)
Autism Spectrum Disorders	<b>Graduate Certificate Programs</b>
Digital Studies	Business
Global Policy Analysis (closed to new entrants)	
Holocaust and Genocide Studies	
Public History	
Teaching English to Speakers of Other Languages	
Writing and Rhetoric Studies	
Teacher Leadership	
<b>Certificate of Advanced Graduate Study (CAGS)</b>	
Educational Leadership	

Graduate non-matriculated students will be charged at the Price Group 2 rate.