

***PROPOSED 2008-09
EDUCATIONAL BUDGETS
MAIN CAMPUS AND FIRELANDS CAMPUS***

***Proposed to the Board of Trustees
June 25, 2008***

BOWLING GREEN STATE UNIVERSITY
Board of Trustees
June 25, 2008

Background Information for Resolution 2008-

Fiscal Year 2009 Educational and General Operating Budget

General Information

The national and state economic situation remains uncertain. The Federal Reserve is attempting to manage a tricky balancing act – reducing short term borrowing rates to stimulate the economy while keeping a close eye on rising inflation (evidenced by recent increases in food and fuel prices). The State of Ohio's projected budget shortfall of \$733 million prompted the Governor to require expenditure budget reductions of most state agencies in February and March of 2008. For the first time in many years, public higher education was spared a mid-year reduction during fiscal year 2008. However, the possibility of a mid-year reduction to our state appropriations during fiscal year 2009 remains a possibility should the State's economy and general receipts revenue continue to falter.

The educational and general budget presented to the Board for fiscal year 2008 included an anticipated shortfall of slightly more than \$3.0 million. This decline in available funds was primarily due to an unanticipated decrease in enrollment (approximately 350 students). During the course of the fiscal year, approximately \$1.5 million in permanent adjustments were identified. The remaining \$1.5 million shortfall was addressed from a variety of one time sources which require that permanent cuts be identified in fiscal year 2009.

In anticipation of a continuing decline in enrollment in fiscal year 2009, the University has engaged the services of an enrollment management consultant to assist in a multi-year effort to design a comprehensive approach to strategic enrollment management. It is too early to determine what changes may be recommended but it is likely to include changes in the University's approach to recruitment, tuition pricing and discounting, retention and perhaps more.

Funds Available – Revenue

State appropriations for public higher education in Ohio will exceed the amount appropriated in the prior fiscal year for the second consecutive year. The two consecutive year increases are a result of the state's biennial fiscal year 08-09 budget which provided for a 5% and 10% increase, respectively, in exchange for campuses agreeing to hold tuition and general fee increases to zero percent. The Bowling Green campus portion of the additional funding for fiscal year 2009 represents an increase of approximately 9.5% (\$7.2 million) while the Firelands campus portion represents an increase of approximately 11.2% (\$500,000).

The Bowling Green campus is expecting a second year of declining enrollment. The educational and general budget proposed includes an anticipated decline in enrollment of approximately 400 additional students and is reflected in the decrease of \$3.3 million in tuition and fee revenue. The Firelands campus expects to continue to grow modestly which is reflected in the increase of \$200,000 in tuition and fees.

Increases in other revenue and transfers in (Bowling Green campus) include an increase in investment income of approximately \$1,000,000 and a one time transfer in from the President's investment fund of approximately \$600,000.

Funds Applied – Expenditures

Increases in expenditures for the Bowling Green campus are proposed as follows:

- 1 ½% salary pool increase for faculty, administrative and classified staff (approximately \$1.7 million)
- Promotion and tenure, and market adjustment pool of \$500,000
- Increase in health benefits of approximately 7% (\$946,000), increase in Medicare and unemployment rates (\$250,000), and growth in retirement contributions (\$1.7 million); total benefit increases -\$2.9 million
- Increase in purchased utilities of 7% (\$694,000)
- No increase in spending is anticipated in scholarships. The budgetary increase reflected is intended to correct the amount budgeted to reflect historical spending commitments.
- Reduction in equipment/consultants/miscellaneous reflects net changes which included both permanent decreases identified during FY2008 and a change in budgetary practices

Increases in expenditures for the Firelands campus are proposed as follows:

- Increase in salary/wages of \$444,000 (overall 6.9%) of which \$195,452 is included in wage/compensation pool
- Related increase in benefits of \$129,000 including approximately 7% for health benefits
- Modest overall increase in operating expenses of \$50,000 – more than half attributable to purchased utility expenses.

Bowling Green – Operating Deficit

In order to ensure a balanced operating budget in fiscal year 2009, each division head has been notified of the budget reduction expected for his/her division. Any one time reductions identified will be required to be replaced with permanent reductions in fiscal year 2010.

The Chancellor of the Ohio Board of Regents presented his ten year Master Plan to the Governor and the Legislature in March, 2008. His plan recognizes the economic challenges and educational needs in the state and establishes goals for increasing enrollment by 230,000 (quantitative measure) over the next ten years. His plan also identifies goals related to increasing the number of degrees granted (qualitative measure) and retaining graduates within the state of Ohio following graduation.

The proposed budget presented for consideration reflects the competing interests and challenges of quantity and quality facing the University. If the University is to succeed under the newly created University System of Ohio, it will be necessary to collectively confront and wrestle with many challenges – financial, operational, organizational and more. Equally as important will be the effort required to assess and identify the strategic opportunities where future investment can yield the outcomes that will be recognized and rewarded by the State of Ohio.

Alternatives and Consequences

The budget represents the assignment of financial and human resources to University priorities. It serves as the financial road map for operating the University during the fiscal year. Without an operating budget, there is little ability to properly direct resources or measure financial performance of departments, divisions, or the University as a whole.

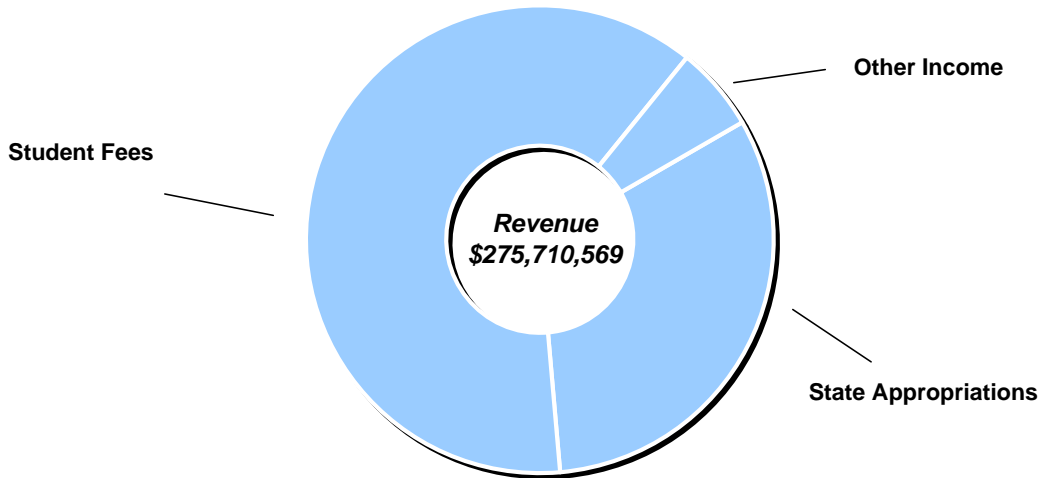
Specific Recommendation and Justification

It is recommended that the proposed budget be approved by the Board of Trustees and implemented for fiscal year 2009.

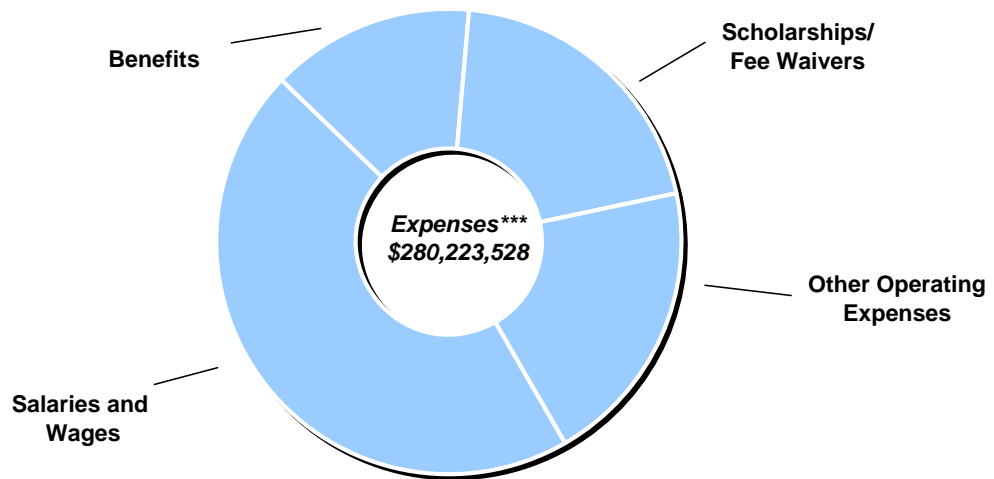
Timetable and Action Required

Approval by the Board of Trustees is requested at its June 25, 2008 meeting.

**BGSU Educational Income and Expense Budget
Main Campus 2008-09**



Revenue Source	Budget	Percentage
State Appropriations	\$88,309,467	32.03%
Student Fees	\$171,298,328	62.13%
Other Income	\$16,102,774	5.84%
Total	\$275,710,569	100.00%



Expense	Allocation	Percentage
Salaries and Wages	\$127,426,738	45.47%
Benefits	\$39,852,470	14.22%
Scholarships/Fee Waivers	\$57,051,144	20.36%
Other Operating Expenses	\$55,893,176	19.95%
Total	\$280,223,528	100.00%

*** Expenses shown prior to essential budget cuts

Bowling Green State University

**Current Unrestricted Educational & General Revenue and Expenditures Budget
Fiscal Year 2008 Compared to Projected Fiscal Year 2009**

	<u>FY 2008</u>	<u>FY 2009</u>	<u>Increase/Decrease</u>		<u>Notes</u>	<u>% of Total Funds Available</u>
			<u>\$ Amount Δ</u>	<u>Percent Δ</u>		
Funds Available						
State Appropriations:						
State Share of Instruction	76,731,766	84,020,403	7,288,637	9.50%	(1)	30.47%
Postsecondary Education	189,064	189,064	-	0.00%		0.07%
Success Challenge	4,100,000	4,100,000	-	0.00%	(2)	1.49%
Total State Appropriations	<u>81,020,830</u>	<u>88,309,467</u>	<u>7,288,637</u>	<u>9.00%</u>		<u>32.03%</u>
Tuition & Fees:						
Instructional Fees	147,330,678	144,342,963	(2,987,715)	-2.03%	(3)	52.35%
Non-Resident Fees	21,549,727	21,606,942	57,215	0.27%		7.84%
Misc./Off-Campus Fees	5,724,634	5,348,423	(376,211)	-6.57%	(4)	1.94%
Total Tuition and Fees	<u>174,605,039</u>	<u>171,298,328</u>	<u>(3,306,711)</u>	<u>-1.89%</u>		<u>62.13%</u>
Other Income	6,838,761	8,445,110	1,606,349	23.49%	(5)	3.06%
Total Revenues	<u>262,464,630</u>	<u>268,052,905</u>	<u>5,588,275</u>	<u>2.13%</u>		<u>97.22%</u>
Transfers In from Other Funds	5,353,628	7,657,664	2,304,036	43.04%	(6)A	2.78%
Total Funds Available	<u>267,818,258</u>	<u>275,710,569</u>	<u>7,892,311</u>	<u>2.95%</u>		<u>100.00%</u>
Funds Applied						
Salaries & Wages:						
Faculty Salaries	67,445,469	69,105,336	1,659,867	2.46%	(7)	25.06%
Admin/Professional Salaries	23,297,103	23,693,910	396,807	1.70%	(8)	8.59%
Classified Wages	21,949,565	22,308,244	358,679	1.63%	(9)	8.09%
Fellowships/Graduate Assistants	10,224,312	10,224,312	-	0.00%		3.71%
Student Assistant Wages	2,053,859	2,094,936	41,077	2.00%	(10)	0.76%
Sub-Total Salaries & Wages	<u>124,970,308</u>	<u>127,426,738</u>	<u>2,456,430</u>	<u>1.97%</u>		<u>46.22%</u>
Employee Benefits	36,924,473	39,852,470	2,927,997	7.93%	(11)	14.45%
Sub-Total Salaries, Wages & Benefits	<u>161,894,781</u>	<u>167,279,208</u>	<u>5,384,427</u>	<u>3.33%</u>		<u>60.67%</u>
Operating Expenses:						
Supplies	4,551,420	4,551,420	-	0.00%		1.65%
Travel, Meals & Catering	1,299,326	1,299,326	-	0.00%		0.47%
Information & Communication	2,932,738	3,057,738	125,000	4.26%	(12)	1.11%
Maintenance & Repairs/Rentals & Leases	2,197,845	2,197,845	-	0.00%		0.80%
Utilities	9,827,046	10,521,531	694,485	7.07%	(13)	3.82%
Fee Waivers/Graduate Assistants	26,772,144	26,772,144	-	0.00%		9.71%
Scholarships	27,309,608	30,279,000	2,969,392	10.87%	(14)	10.98%
Equipment/Consultants/Miscellaneous	29,194,581	28,841,281	(353,300)	-1.21%	(15)	10.46%
Sub-Total Operating Expenses	<u>104,084,708</u>	<u>107,520,285</u>	<u>3,435,577</u>	<u>3.30%</u>		<u>39.02%</u>
Total Salaries, Wages, Benefits & Op. Exp.	265,979,489	274,799,493	8,820,004	3.32%		99.69%
Operating Contingency	2,418,931	2,418,931	-	0.00%		0.88%
Total Unrestricted E&G Expenses	<u>268,398,420</u>	<u>277,218,424</u>	<u>8,820,004</u>	<u>3.29%</u>		<u>100.57%</u>
Transfers Out to Other Funds	2,490,891	3,005,104	514,213	20.64%	(16)	1.07%
Total Funds Applied	<u>270,889,311</u>	<u>280,223,528</u>	<u>9,334,217</u>	<u>3.45%</u>		<u>101.64%</u>
Net Funds Available Less Funds Applied	<u>(3,071,053)</u>	<u>(4,512,959)</u>	<u>(1,441,906)</u>	46.95%	(17)	-1.64%

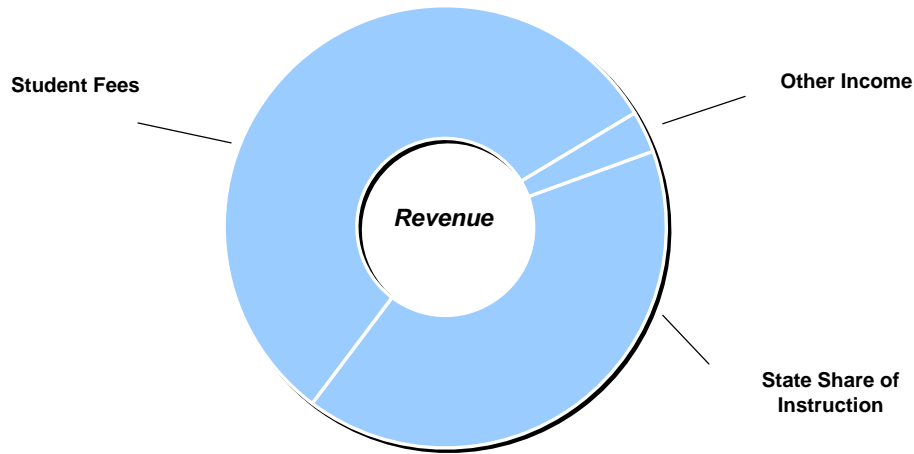
Note: FY = fiscal year July 1 - June 30

Explanatory Notes to E & G Budget Summary Page:

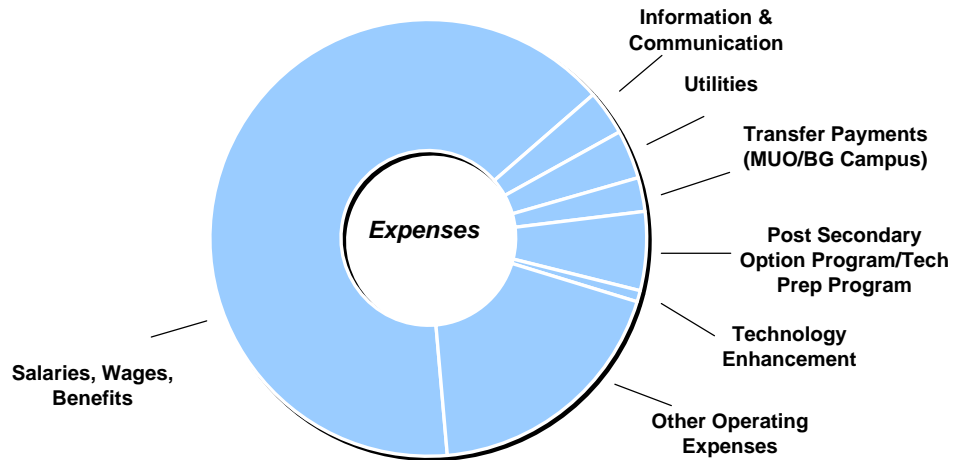
- (1) State Appropriations Assume:
SSI funding at 10% above FY 08 level; using estimate from OBOR
as estimated by LSC (Legislative Service Commission) on 1/2/08
(Tuition subsidy at 2% above FY08 level; less capital component adjustment of (\$6,566))
- (2) New revenue line due to change in budget practice: Success Challenge included in FY08 and FY09
- (3) Projecting a decrease of 400 fewer undergraduates enrollments from FY08
- (4) Reflecting continuation of off-campus enrollments from FY08
- (5) Other Income = an increase of \$1.6 million
\$1.0 million - Investment Income increased
\$157,246 - increase in F&A allocation to E&G
\$143,500 - new commencement fee (\$35)
\$128,690 - purchasing card rebates
\$141,100 - increase in late payment charge (\$100)
- (6) Change in budgeting practices for transfers into E&G budget:
Infrastructure Transfers - \$1,378,000
Increase in overhead assessment - \$233,923
Compensation for Proj. Mgrs. From Res. Life - \$65,258
(A) Includes 1-time funding provided by the President's Investment fund (reserves)
to offset reduction in student financial aid of \$600,000
- (7) Includes 1.5% salary increase and \$496,000 for mkt adj/promotions/tenure, plus
\$152,185 for 3% salary pool increase in FY2008 for summer
- (8) Includes 1.5% salary increase, \$25,000 mkt adj and (\$8,981) permanent cut
- (9) Includes 1.5% salary increase, \$45,000 reclassifications and (\$43,634) permanent cut
- (10) 1.5% increase for grad assistants to be funded by internal reallocations
Includes 2% for minimum wage increase (affects student positions)
- (11) Includes 46% increase in Medicare and 8.8% decrease in Worker's comp due to workforce changes
Includes 8% increase in Retirement funding due to salary increases and adjustments to
actual expenses from prior year - \$1.7 million
Includes 7% increase in Health Care costs - \$946,436
Includes 185% increase in Unemployment due to anticipated workforce changes
- (12) Includes \$125,000 for billing expenses of Bursar's Office (funded by late payment revenue)
- (13) Includes 10% increase for purchased utilities - \$671,195; 5% in water/sewage \$21,283
- (14) Has been increased to cover current unbudgeted obligations; has been decreased
by \$885,000 to contribute funding toward 1.5% salary/benefit increases.
- (15) Includes (\$390,000) permanent cut (FY2008) and \$36,700 increase in commencement budget
(funded by commencement fee revenue)
- (16) Change in budgeting practices for transfers out of E&G budget:
Other Deductions - \$350,213
Increase in Parking FW due to \$10/permit = \$25,000
Increase due to more BG1 Cards issued = \$2,500
- (17) Includes \$1,531,698 from prior year shortfall. Each division's share of the permanent
cuts required has been identified. Those cuts that are to be covered with one
time funds in FY2009 must be covered permanently by FY2010.

**BGSU EDUCATIONAL INCOME AND EXPENSE
FIRELANDS COLLEGE 2008-09**

Grand Total \$13,514,444



Revenue Source	Budget	Percentage
State Share of Instruction	\$5,522,187	40.86%
Student Fees	\$7,567,257	55.99%
Other Income	\$425,000	3.14%
Total	\$13,514,444	100.00%



Expense	Allocation	Percentage
Salaries, Wages, Benefits	\$8,786,747	65.02%
Information & Communication	\$455,663	3.37%
Utilities	\$495,000	3.66%
Transfer Payments MUO / BG Campus	\$315,000	2.33%
Post Secondary Option Program/Tech Prep Program	\$796,061	5.89%
Technology Enhancement	\$129,288	0.96%
Other Operating Expenses	\$2,536,685	18.77%
Total	\$13,514,444	100.00%

**FIRELANDS COLLEGE
BUDGET FOR 2008-09**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
<u>REVENUE:</u>				
State Share of Instruction	\$4,447,509	\$4,946,090	\$498,581	11.21%
Access Challenge	527,414	576,097	\$48,683	9.23%
TOTAL STATE SHARE	<u>\$4,974,923</u>	<u>\$5,522,187</u>	<u>\$547,264</u>	<u>11.00%</u>
Instructional Fees	\$6,950,381	\$7,145,085	\$194,704	2.80%
General Fees	284,216	292,172	\$7,956	2.80%
Nonresident Fees	20,000	20,000	\$0	0.00%
Lab Fees	46,000	50,000	\$4,000	8.70%
Educational Outreach	60,000	60,000	\$0	0.00%
TOTAL STUDENT FEES	<u>\$7,360,597</u>	<u>\$7,567,257</u>	<u>\$206,660</u>	<u>2.81%</u>
OTHER INCOME	\$425,000	\$425,000	\$0	0.00%
Vending, rental, library fines				
TOTAL FUNDS AVAILABLE	\$12,760,520	\$13,514,444	\$753,924	5.91%
<u>EXPENSES:</u>				
Salaries and Wages:				
Contract Salaries	\$5,068,903	\$5,406,314	\$337,411	6.66%
Classified Salaries	1,188,515	1,282,642	\$94,127	7.92%
Wage/Compensation Pool	182,553	195,452	\$12,899	7.07%
Sub-Total Salaries and Wages	<u>\$6,439,971</u>	<u>\$6,884,408</u>	<u>\$444,437</u>	<u>6.90%</u>
Staff Benefits:				
Retirement	\$897,351	\$963,817	\$66,466	7.41%
Health Insurance	748,638	798,123	\$49,485	6.61%
Other	127,133	140,399	\$13,266	10.43%
Sub-Total Staff Benefits	<u>\$1,773,122</u>	<u>\$1,902,339</u>	<u>\$129,217</u>	<u>7.29%</u>
Operating				
Temporary Employment	\$349,268	\$355,530	\$6,262	1.79%
Supplies	235,393	239,456	\$4,063	1.73%
Travel	104,359	113,720	\$9,361	8.97%
Information & Communication	482,535	455,663	(\$26,872)	-5.57%
Maintenance and Repair	595,414	586,633	(\$8,781)	-1.47%
Utilities	460,250	495,000	\$34,750	7.55%
MUO Transfer Payments	140,000	165,000	\$25,000	17.86%
BG Campus Transfer Payments	50,000	50,000	\$0	0.00%
Fee Waivers/Scholarships	0	0	\$0	
Post Secondary Option Program/Tech Prep Program	749,500	796,061	\$46,561	6.21%
Miscellaneous	241,450	244,529	\$3,079	1.28%
Equipment	218,857	176,931	(\$41,926)	-19.16%
Contingency	171,527	171,527	\$0	0.00%
Technology Enhancement	133,287	129,288	(\$3,999)	-3.00%
Transfer to Parking	114,389	117,821	\$3,432	3.00%
Sub-Total Operating	<u>\$4,046,229</u>	<u>\$4,097,159</u>	<u>\$50,930</u>	<u>1.26%</u>
TOTAL FUNDS APPLIED	\$12,259,322	\$12,883,906	\$624,584	5.09%
Net Funds Available Less Funds Applied	501,198	630,538	\$129,340	25.81%

Notes on Firelands Budget – 2008-09

Revenue:

- Enrollment – projected to remain at same levels as FY2008
- State Share of Instruction – 10% increase proposed by state
- Access Challenge – relatively constant

Expenses:

- Contract – additional faculty positions, one administrative position, part-time faculty to meet course demands and prior year salary increases
- Classified Staff – three new/replacement positions and prior year salary increases
- Benefits – according to guidelines
- Travel – increased number of faculty
- Information/Communication – lower amounts requested from departments
- Utilities – based on guidelines
- MUO – increased enrollments in Nursing program
- PSEOP – increased enrollments

1 FACULTY WELFARE COMMITTEE

2 *April 1, 2008*

3
4 Regarding Faculty Salaries

5
6 WHEREAS, University President Ribeau, at the November 3, 1998, Faculty Senate
7 meeting, stated “Regarding compensation...the best possible faculty (are)
8 needed for the University to become the premier learning institution” and
9 “...to accomplish the goal of becoming the premier learning institution,
10 the compensation for faculty and staff (must) be evaluated”;

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13 WHEREAS, in a letter to the Board of Trustees, dated June 23, 1999, President Ribeau
14 announced his *Compensation 2000 and Beyond: Committed to the*
15 *challenge, focused on our vision* and, with respect to this Plan, the
16 President said that the Plan would be expected to bring “...all groups into
17 competitive positioning within 5-7 years, a goal to which I remain
18 **personally and passionately committed.**” And, as the President feels
19 that “Every vital and dynamic organization thrives because it depends
20 more on **commitment** and enthusiasm than on the letter of the contract”;

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23 WHEREAS, the Faculty Compensation Plan (dated June 23, 1999), with its goal of
24 making BGSU the premier learning community in Ohio and one of the
25 best in the nation, states that the “Faculty Compensation Plan initiates the
26 process to raise Bowling Green State University (BGSU) faculty salaries
27 to the 70th percentile of peer institutions...”;

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30 WHEREAS, with a unanimous vote, the Board of Trustees, at a meeting on June 28,
31 1999, drafted a resolution stating that the “Board of Trustees **has adopted**
32 **a Long-Term Comprehensive Compensation Plan** for BGSU Faculty
33 and Staff intended to significantly enhance over the next five to seven
34 years the competitiveness of BGSU faculty and administrative staff
35 salaries...”, and that the “Board of Trustees believes that over the long run
36 compensation for BGSU faculty and staff must be at competitive levels in
37 order to ensure success in recruiting and retaining a high quality
38 workforce”;

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41 WHEREAS, with a unanimous vote, the Board of Trustees, at a meeting on May 5,
42 2000, drafted a resolution stating that “Progress has been made during
43 **1999-2000** in reaching the goals of this five to seven year plan” and “The
44 University remains strongly committed to reaching these goals”, and that
45 President Ribeau commented on this resolution by stating that “This
46 initiative is **critically** important to the lifeblood of the institution”;

47 WHEREAS, with a unanimous vote, the Board of Trustees, at a meeting on June 29,
48 2001, drafted a resolution stating that "Some progress has been made
49 during the **past two years** in reaching the goals of this five to seven year
50 plan" and "The University remains strongly committed to reaching these
51 goals, although the current budgetary challenges may lengthen the time it
52 takes to do so", and that Mr. Marsh concluded by stating that "...Bowling
53 Green is the premier school in the state and its employees **deserve** to be
54 paid accordingly";

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57 WHEREAS, at a meeting on June 19, 2002, the Board of Trustees drafted a resolution
58 stating that "Some progress has been made during the **past three years** in
59 reaching the goals of this five to seven year plan" and "The University
60 remains strongly committed to reaching these goals, although the current
61 budgetary challenges may lengthen the time it takes to do so";

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64 WHEREAS, at a meeting on June 27, 2003, the Board of Trustees drafted a resolution
65 stating that "Some progress has been made during the **past four years** in
66 reaching the goals of this five to seven year plan" and "The University
67 remains strongly committed to reaching these goals" and "The significant
68 recent reductions in state support for higher education will **prevent any**
69 **progress from being made in 2003-2004** and will lengthen the time it
70 takes to reach the goal";

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73 WHEREAS, at a meeting on April 26, 2004, the Board of Trustees drafted a resolution
74 stating that "Some progress has been made during the **past five years** in
75 reaching the goals of this five to seven year plan" and "The University
76 remains strongly committed to reaching these goals" and "The significant
77 recent reductions in state support for higher education will **prevent any**
78 **progress from being made in 2004-05** and will lengthen the time it takes
79 to reach the goal, the University still believes its employees should receive
80 an increase";

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83 WHEREAS, at a meeting on June 24, 2005, the Board of Trustees drafted a resolution
84 stating that "Some progress has been made during the **past five years** in
85 reaching the goals of this five to seven year plan" and "The University
86 remains strongly committed to reaching these goals" and "The significant
87 recent reductions in state support for higher education will **prevent much**
88 **progress from being made in 2005-06** and will lengthen the time it takes
89 to reach the goal, the University still believes its employees should receive
90 an increase";

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93 WHEREAS, at a meeting on May 5, 2006, the Board of Trustees drafted a resolution
94 stating that “The major reductions in state support for higher education
95 since 2000 have **impeded significant progress from being made** and will
96 lengthen the time it takes to reach this goal” and “The University remains
97 **strongly** committed to providing competitive salaries for BGSU faculty
98 and staff”;

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100

101 WHEREAS, in the issuance of 2007-2008 contracts by the Board of Trustees regarding
102 faculty salaries, the Board states that the University **remains strongly**
103 **committed to providing competitive salaries for BGSU faculty and**
104 **staff while offering only 3% to the merit pool;**

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107 WHEREAS, after ten years of declarations and good intentions, that BGSU faculty
108 **salaries remain 11th out of 12th in the State of Ohio** demonstrates the
109 ineffectiveness of the Board of Trustees and the President on this issue;

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112 WHEREAS, the Faculty Senate Faculty Welfare Committee proposals for more
113 significant increases, which would have improved BGSU Faculty Salary
114 rankings in the State, have not been implemented in the past decade is
115 contrary to the principles of and undermines faculty belief in shared-
116 governance;

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119 WHEREAS, in the new University System of Ohio, BGSU will be held in comparison
120 in terms of mission, performance and funding as a peer institution to the
121 “four corners” universities of Kent State, Miami and Ohio University;

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124 WHEREAS, BGSU full-time faculty have both the lowest salary and the lowest fringe
125 benefits of this peer group, thereby creating disincentives for maintaining
126 and recruiting high-quality faculty, which will subsequently undermine
127 our university’s performance in the new University System of Ohio;

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129

130 WHEREAS, the Faculty Senate Faculty Welfare Committee remains strongly
131 committed to helping the President and the Board of Trustees achieve their
132 stated goals for offering competitive faculty salaries and becoming the
133 premier learning institution in the State;

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139 THEREFORE BE IT RESOLVED,
 140 that the President and the Board of Trustees adopt the following funding
 141 formula for faculty salaries for the academic year **2008-2009**;

- 142
- 143 • *Increase full-time faculty salaries by 11.75% which is the*
 144 *increase necessary to bring BGSU salaries up to the average All-*
 145 *Rank salaries of our “four corners” peer institutions;*
 - 146
 - 147 • *Increase full-time faculty fringe benefits in average dollars per*
 148 *person by 44.19% which is the increase necessary to bring BGSU*
 149 *fringe benefits up to the average All-Rank fringe benefits of our*
 150 *“four corners” peer institutions;*
 - 151
 - 152 • *Establish a salary merit pool for all continuing and fixed-term*
 153 *non-tenure track faculty of 4.92% which is the average All-Rank*
 154 *annual increase of our “four corners” peer institutions.*
 - 155

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157 RESOLVED FURTHER,
 158 that replacement of P&T faculty should only be by other P&T faculty;
 159 however, if replacement of P&T faculty should be by non-tenure track
 160 faculty, that the adjusted salary go back into the pool for disbursement to
 161 all other P&T faculty and not to the general University funds;

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164 RESOLVED FURTHER,
 165 that the faculty salary proposal process be reviewed and amended to
 166 eliminate the duplication of effort and inefficiency of multiple committees.

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170 *Approved by the: Faculty Welfare Committee on 03/11/08*
 171 *Senate Executive Committee on 3/25/08*
 172 *Faculty Senate on 04/01/08*

Explanatory Notes to E & G Budget Summary Page:

- (1) State Appropriations Assume:
SSI funding at 10% above FY 08 level; using estimate from OBOR
as estimated by LSC (Legislative Service Commission) on 1/2/08
(Tuition subsidy at 2% above FY08 level; less capital component adjustment of (\$6,566)
- (2) New revenue line due to change in budget practice: Success Challenge included in FY08 and FY09
- (3) Projecting a decrease of 400 fewer undergraduates enrollments from FY08
- (4) Reflecting continuation of off-campus enrollments from FY08
- (5) Other Income = an increase of \$1.6 million
\$1.0 million - Investment Income increased
\$157,246 - increase in F&A allocation to E&G
\$143,500 - new commencement fee (\$35)
\$128,690 - purchasing card rebates
\$141,100 - increase in late payment charge (\$100)
- (6) Change in budgeting practices for transfers into E&G budget:
Infrastructure Transfers - \$1,378,000
Increase in overhead assessment - \$233,923
Compensation for Proj. Mgrs. From Res. Life - \$65,258
(A) Includes 1-time funding provided by the President's Investment fund (reserves)
to offset reduction in student financial aid of \$600,000
- (7) Includes 1.5% salary increase and \$496,000 for mkt adj/promotions/tenure, plus
\$152,185 for 3% salary pool increase in FY2008 for summer
- (8) Includes 1.5% salary increase, \$25,000 mkt adj and (\$8,981) permanent cut
- (9) Includes 1.5% salary increase, \$45,000 reclassifications and (\$43,634) permanent cut
- (10) 1.5% increase for grad assistants to be funded by internal reallocations
Includes 2% for minimum wage increase (affects student positions)
- (11) Includes 46% increase in Medicare and 8.8% decrease in Worker's comp due to workforce changes
Includes 8% increase in Retirement funding due to salary increases and adjustments to
actual expenses from prior year - \$1.7 million
Includes 7% increase in Health Care costs - \$946,436
Includes 185% increase in Unemployment due to anticipated workforce changes
- (12) Includes \$125,000 for billing expenses of Bursar's Office (funded by late payment revenue)
- (13) Includes 10% increase for purchased utilities - \$671,195; 5% in water/sewage \$21,283
- (14) Has been increased to cover current unbudgeted obligations; has been decreased
by \$885,000 to contribute funding toward 1.5% salary/benefit increases.
- (15) Includes (\$390,000) permanent cut (FY2008) and \$36,700 increase in commencement budget
(funded by commencement fee revenue)
- (16) Change in budgeting practices for transfers out of E&G budget:
Other Deductions - \$350,213
Increase in Parking FW due to \$10/permit = \$25,000
Increase due to more BG1 Cards issued = \$2,500
- (17) Includes \$1,531,698 from prior year shortfall. Each division's share of the permanent
cuts required has been identified. Those cuts that are to be covered with one
time funds in FY2009 must be covered permanently by FY2010.

June 2, 2008

To: Dr. Linda Dobb

From: Administrative Staff Council

Subject: Administrative Staff Compensation 2008-2009

Following are the recommendation of Administrative Staff Council for the President's Compensation Group (PCG). We would be happy to respond to any questions the PCG might have. Thank you for your time and consideration.

FY 08-09 Salary Increase (in order of priority depending on availability of funds):

- Consistent with faculty and classified staff if the raise is greater than 3%
- 3%
- \$1,500.00 to cover increases in health care and other essential costs of living

Other compensation issues:

- 440 vacation hours carryover
- 24 hour base personal time in addition to the current sick-leave calculation
- Multi-year contracts
- Salary range adjustments to align salaries to be competitive with market (11% below in 2006)
- Recalibration of JAQ weighting factors
- Interim and Acting positions with a minimum 10% salary increase
- Attainment of salary range mid-point with 5-7 years satisfactory service



Classified Staff Council
Salary and Benefit Recommendation
May 21, 2008

Classified Staff employees reaffirm their commitment to the Bowling Green State University's community and continue to be valuable contributors in its continued success. They commit their professional and personal lives to this community as exemplified in their job performance, volunteerism, contribution to scholarships and the Building Dreams Campaign, as well as supporting numerous other University events. They continue to put students first and strengthen each other in an ever changing University environment. We, the Classified Staff Council's Salary Compensation Committee, propose the following recommendations to reward all classified staff for their dedication and hard work.

SALARY INCREASE

By embracing the BGSU's Core Value of Respect for One Another and Pride in a Job Well Done, this includes "recognizing and affirming the ways we have contributed to the betterment of the University community."

- We request Classified Staff employees receiving at least a "satisfactory performance" rating (2.00 on their performance evaluation for the rating period 2007-2008) receive a salary increase of 3%.
- In addition, all Classified Staff employees receiving a "successful performance" rating (3.0 or higher on their performance evaluation for the rating period 2007-2008) receive an additional 1% salary increase.

GOAL: In an effort to remain competitive in the current job market and to reflect the current CPI inflation rate of 4.3%, we feel an increase in the hourly wage for all workers is necessary for the recruitment and retention of qualified Classified Staff.

BENEFIT PROPOSAL

The following proposal meets the University's Core Value of Creative Imaginings by "experimenting with the application of new ideas". Newer employees will benefit from the change in personal time allocation, while long term employees benefit from the conversion of sick leave to vacation/personal time.

Change In Personal Time Allocation

We propose the following personal leaves be given to permanent Classified Staff employees without comparison to sick leave accruals:

- Full-time Classified Employees = 24 hours of personal leave per year
- Part-time Classified Employees = 12 hours of personal leave per year

This personal leave is awarded at the beginning of each calendar year and must be used within that same calendar year or it will be lost. We also recommend that personal time for new hires be prorated as follows:

- Full-time Classified Employees = two hour increments for each month remaining in the calendar year
- Part-time Classified Employees = one hour increments for each month remaining in the calendar year

GOAL: This personal time allocation would allow new as well as long-term employees the flexibility to take time off as needed. This would also aid in recruitment and promote retention of Classified Staff. We feel this proposal reaches our goal in meeting the needs of new employees.

Conversion Of Sick Leave To Vacation/Personal Time

We propose that employees with **10 or more years of service at Bowling Green State University** at the beginning of each calendar year be permitted to convert sick leave to vacation/personal leave as follows:

- Full-time Classified Employees with 600 or more hours of accumulated sick leave would be eligible to convert a maximum of 40 hours of that balance to vacation/personal leave.
- Permanent Part-time Employees with 300 or more hours accumulated sick leave would be eligible to convert a maximum of 20 hours of that balance to vacation/personal leave.

This converted vacation/personal leave time must be used within the calendar year when awarded or are lost.

GOAL: Approximately one-third of classified employees would be eligible for this benefit. This would provide a mechanism to reward long-term employees, with qualifying balances of sick leave, to convert hour-for-hour accruals to vacation/personal time.

As always, we appreciate your consideration and the time and effort taken to review these recommendations.

***PROPOSED 2008-09
GENERAL FEE & RELATED
AUXILIARY BUDGETS***

***Proposed to the Board of Trustees
June 25, 2008***

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General Fee and Related Auxiliary Budgets, Main Campus

The Ohio Revised Code defines general fees as a uniform fee charged to all students for non-instructional services, including locally financed facilities and student services. The General Fee was established in 1969 as a comprehensive activity fee "for student health and special services." The General Fee was set at a quarterly rate of \$50, and it remained at that level until 1975-76 at which time it was separated into two fees: general and facility. The General Fee served as a major source of operating support for various student services and programs, while the Facility Fee covered the debt service, depreciation and facility charges of bonded auxiliary buildings. The two fees were recombined in 1977-78.

General Fee levels since 1990-91 are as follows:

	<u>General Fee Per Term</u>
1990-91	258
1991-92	277
1992-93	275
1992-93	300, effective Spring '93
1993-94	314.50
1994-95	330
1995-96	349
1996-97	363
1997-98	379
1998-99	392
1999-2000	408
2000-01	427
2001-02	464
2001-02	544, effective Spring '02
2001-02	548, effective Summer '02
2002-03	564
2003-04	594
2004-05	619
2005-06	615
2006-07	633
2007-08	633

Exclusive of the field house allocation of \$25 per student per semester in 1992-93 and the Bowen-Thompson Student Union allocation of \$80 per student per semester in 2001-02, the General Fee has increased at an average rate of 4.30% per year since 1990-91.

For 2008-09 budget planning purposes, General Fee supported budgets have been divided into six components:

- A) Debt Service and Facility Charges for Bonded Buildings
- B) Student Services performed via Auxiliary Programs
- C) Student Budget Committee
- D) Office of Student Life
- E) Student Program Enhancement Account
- F) Funded Personnel

A wage/compensation pool is included to provide funds for compensation increases (salary plus associated retirement benefits) for administrative staff and classified staff working in areas supported by the General Fee budgets at a rate of 3.0%. Approval of this budget does not commit the Board to a specific compensation increase.

The table below summarizes the various General Fee income allocations in the above general categories for 2007-08 (approved) and 2008-09 (proposed) with details provided on pages 3 - 20.

GENERAL FEE ALLOCATIONS

	Approved Budget 2007-08	Proposed Budget 2008-09	\$ Incr.	% Incr.
A. Debt Service/ Facility Charges	\$5,399,338	\$5,399,338	\$0	0.00%
B. Student Services/ Auxiliary Programs	\$15,020,911	\$15,250,838	\$229,927	1.53%
C. Student Budget Committee	\$720,682	\$720,682	\$0	0.00%
D. Office of Student Life	\$43,007	\$43,007	\$0	0.00%
E. Student Prgm. Enhance. Acct.	\$61,348	\$61,348	\$0	0.00%
F. Funded Personnel	\$130,072	\$147,973	\$17,901	13.76%
TOTAL	\$21,375,358	\$21,623,186	\$247,828	1.16%

In accordance with legislative directives, no increase in the full-time General Fee is proposed for 2008-09. General Fee rates will remain at the same level as Fall Semester, 2007 in accordance with the following schedule:

	Full-Time Rate		Hourly Rate ¹	
	Current	2008-09	Current	2008-09
Main Campus ^{2,3}				
Fall/Spring Terms	\$633	\$633	\$64.00	\$64.00
Summer Term 2008	\$382	\$382	\$39.00	\$39.00
Off-Campus				
Graduate	\$100	\$100	\$10.00	\$10.00
Undergraduate			\$ 6.00	\$ 6.00

¹ Hourly rates not to exceed full-time rates

² Includes web-based/web-centric courses

³ Excludes academic programs or assignments based beyond a 50-mile commuting distance. These programs will have a General Fee of \$240 per semester or a \$25 per semester hour rate (summer rates: \$226 or \$24/semester hour). In addition, extension programs will have modified fees for those students who do not choose access to the student recreation center or field house.

A. DEBT SERVICE AND FACILITY CHARGES FOR BONDED BUILDINGS

A portion of the total General Fee income is allocated to meet the mandated debt service expenses (principal, interest, reserves) of student service facilities: student union and student recreation center. In addition, the renewals/replacements reserve, deferred maintenance reserve, insurance, infrastructure, and related expenses of these facilities are also funded through the General Fee. The university health center also has rental income to offset some facility charges. The table below gives a breakdown of recommended General Fee allocations for 2008-09.

	Debt Service	Renewals/ Replacements	Insurance/ Other	Recommended General Fee Funding
University Health Center	\$0	\$31,755	\$9,060	\$20,815 ^a
Ice Arena	\$0	\$76,623	\$8,040	\$84,663
Bowen Thompson Student Union	\$2,278,443	\$350,000	\$36,800	\$2,665,243
Stadium/Track/Tennis/Sebo	\$222,444	\$48,929	\$14,530	\$285,903
Student Recreation Center	\$212,937	\$108,150	\$17,850	\$338,937
Field House	\$0	\$105,000	\$10,580	\$115,580
Golf Course	\$0	\$13,500	\$0	\$13,500
Infrastructure	\$493,250	\$0	\$0	\$493,250
Ice Arena/Related Items	\$455,000	\$0	\$0	\$455,000
Deferred Maintenance Reserve	\$0	\$926,447	\$0	\$926,447 ^b
TOTALS	\$3,662,074	\$1,660,404	\$96,860	\$5,399,338

^a The gross debt service, renewals and replacements reserve, insurance and other charges for the University Health Center total \$40,815. However \$20,000 is funded by rental charges to academic and support programs (educational budget) using Health Center space. Thus \$20,815 is a claim against the General Fee.

^b A deferred maintenance reserve is proposed in accordance with prior Finance Committee recommendations. This reserve will be available to fund maintenance projects for the student service facilities, thereby freeing the renewals and replacements reserve of individual facilities from ongoing maintenance obligations. Approximately \$40.68 of the \$633 General Fee will be dedicated to the deferred maintenance reserve.

The impact on the General Fees for this budget is \$159.01 per semester for full-time students.

B. STUDENT SERVICES PERFORMED VIA AUXILIARY PROGRAMS

A number of student service activities provided through auxiliary programs receive general fee support. Intercollegiate athletics, other fields/facilities, student union, student health service, ice arena, student recreational sports, the recycling program, student life and campus involvement receive general fee funding for operating support.

Pouring Rights. 2001-02 was the first time that the University entered into an exclusive pouring rights contract. In 2001-02 a five-year agreement was with Pepsi and ABC Bottling. That arrangement ended in 2006-07. The University entered into a new agreement with Coke Bottling. President Ribeau continues the commitment of commission revenues from these vending activities for use in enhancing student activities/programming, recycling, scholarships and programming associated with the student union. In this section and the following one, you will see the distribution of the pouring rights allocations for these student initiatives.

The table below summarizes the recommended allocation for each program. Detailed budgets are provided on pages 9 - 19.

	Proposed 2008-09 Gen'l Fee Allocation	Pouring Rights Allocations	Other Income
Intercollegiate Athletics	\$9,207,604	\$200,000	\$5,142,751
Other Fields/Facilities	\$370,247	\$0	\$4,500
Student Health Service & Building	\$1,970,591	\$0	\$3,294,833
Recreational Sports	\$1,799,446	\$6,500	\$1,103,799
Bowen-Thompson Student Union	\$1,177,997	\$4,000	\$1,630,332
Olscamp Hall (through Union)	\$0	\$10,000	\$0
Campus Involvement	\$342,188	\$26,000	\$0
Ice Arena Programs	\$240,116	\$5,200	\$641,500
Recycling Program	\$60,624	\$36,000	\$68,800
Student Program Enhancement Acct.	\$0	\$7,000	\$0
Spirit Groups	\$0	\$27,500	\$0
Golf Course	\$58,303	\$0	\$601,080
Stadium Operations	\$23,722	\$0	\$245,055
TOTAL ALLOCATIONS	\$15,250,838	\$322,200	\$12,732,650

The impact on General Fees for this budget is \$445.34 per semester for full-time students.

C. STUDENT BUDGET COMMITTEE

The Student Budget Committee (SBC) is a representative committee of undergraduate and graduate students. SBC is responsible for establishing and reviewing student organization funding eligibility criteria, administering the funding application process and making recommendations for all student organization funding. These recommendations are presented to FSBC/UBC prior to the adoption of the overall general fee budget.

In addition to the general fee allocation, \$87,102 is earmarked for student organizations from the pouring rights contract commissions. This provides the opportunity for more funding to be directed to these student activities.

A total of \$720,682 was allocated to the Student Budget Committee in 2007-08. The recommended allocation for 2008-09 is \$720,682 as shown below. The impact on General Fees for this budget is \$21.22.

	2006-07 Allocation	2007-08 Allocation	2008-09 Allocation
Graduate Student Senate	\$22,306	\$40,000	\$40,000
Undergraduate Student Government	\$26,935	\$33,000	\$33,000
BG24 News	\$16,673	\$11,025	\$10,000
WBGU-FM	\$22,475	\$9,925	\$13,000
BG Radio Sports	\$5,361	\$7,688	\$8,350
BG Radio News	\$7,000	\$988	\$2,650
WFAL	\$9,162	\$7,384	\$0
Univ. Activities Organization	\$160,000	\$185,000	\$185,000
Other Student Groups	\$423,790	\$457,957	\$477,432
SBC Operating	\$34,910	\$41,090	\$27,250
Reserve	\$44,854	\$13,727	\$12,000
Pouring Rights Allocation	(\$87,102)	(\$87,102)	(\$88,000)
TOTALS	\$686,364	\$720,682	\$720,682

D. OFFICE OF STUDENT LIFE

The Office of Student Life provides oversight for off-campus student services and the spirit activities of several student groups. The requested allocation of \$43,007 will be used to support the continuation of commuter student programming for \$11,639, Spirit Groups (Cheer) \$25,468, SIC SIC \$3,155, and Mascots \$2,745. The impact on the General Fees for this budget item is \$1.27 per semester for full-time students.

E. STUDENT PROGRAM ENHANCEMENT ACCOUNT

This account supports a variety of student programs and services. For example, funds are allocated for the printing of the Student Handbook, all-university events focused on students, individual, student organization special programs, and undergraduate and graduate student conference travel. In addition, the program account pays for entertainment and copyright fees (BMI, ASCAP, and SESAC). The account also provides funding support for the University Safety Committee and the University Committee on Alcohol Issues.

No increase in general fee support is proposed for 2008-09. The \$7,000 commitment from pouring rights funds will continue. The impact on the general fees for this portion of the budget is \$1.81 per semester for full-time students.

F. FUNDED PERSONNEL

1. STUDENT PUBLICATIONS:

The funding of the compensation (salary and related benefits) of the Director of Student Publications is a line item in the general fee budget since the Director provides professional advice and supervision in the business and advertising aspects of the student publications program. The Director's compensation is \$119,406 with the portion from the general fee being \$105,006 with the remainder covered by UniGraphics, BG News, and The Key. The budgeted amount of \$105,006 is to cover the Director's salary for 2008-09, associated benefit costs and a compensation pool.

2. GRADUATE STUDENT SENATE/UNDERGRADUATE STUDENT GOVERNMENT:

In 2003-04, the Student Budget Committee (SBC) requested that funding for the part-time Secretary in the Graduate Student Senate Office be provided by the central fund rather than be an item for SBC review. Beginning in 2005-06, this position was changed to a full-time position in order to also provide support to the Undergraduate Student Government (USG). An allocation of \$42,967 is included to cover the compensation of the secretarial position.

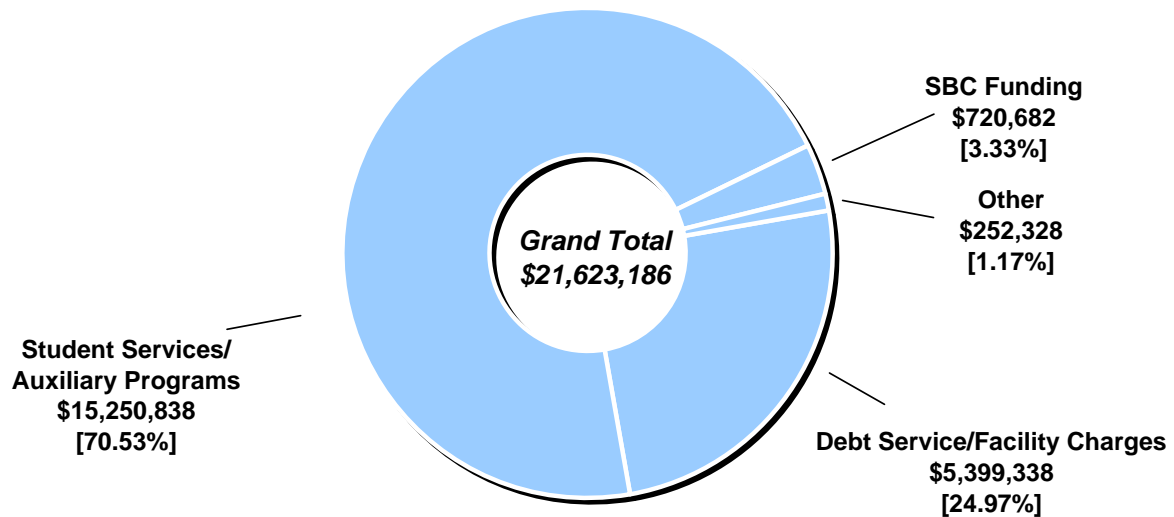
The impact on the general fees for this portion of the budget is \$4.35 per semester for full time students.

GENERAL FEE ALLOCATIONS: 2007-2008 vs 2008-2009 - SBC/FSBC/UBC Recommendations (0% General Fee Increase)

	2007-2008 Approved	2008-2009 Proposed	\$ Change for 2008-2009	% Change for 2008-2009
Intercollegiate Athletics	\$8,988,604	\$9,207,604	\$219,000	2.44%
Student Union	\$1,177,997	\$1,177,997	\$0	0.00%
Student Health Service	\$1,970,591	\$1,970,591	\$0	0.00%
Ice Arena Programs	\$240,116	\$240,116	\$0	0.00%
Recreational Sports (Rec Center & Fieldhouse)	\$1,799,446	\$1,799,446	\$0	0.00%
Campus Involvement	\$342,188	\$342,188	\$0	0.00%
Other Fields & Facilities	\$370,247	\$370,247	\$0	0.00%
Golf Course	\$58,303	\$58,303	\$0	0.00%
Recycling Program	\$60,624	\$60,624	\$0	0.00%
 Sub-Total Student Services Auxiliary Programs	 \$15,008,116	 \$15,227,116	 \$219,000	 1.46%
 Student Budget Committee	 \$720,682	 \$720,682	 \$0	 0.00%
Funded Personnel	\$130,072	\$147,973	\$17,901	13.76%
Student Budget Committee (Pouring Rights Support)	[\$87,102]	[\$88,000]		
Office of Student Life (Commuter Programs, Spirit Groups)	\$43,007	\$43,007	\$0	0.00%
Debt Service/Depreciation/Insurance	\$5,399,338	\$5,399,338	\$0	0.00%
Stadium Maintenance	\$12,795	\$23,722	\$10,927	
Student Program Enhancement Account	\$61,348	\$61,348	\$0	0.00%
Student Program Enhancement Account [Pouring Rights]	[\$7,000]	[\$7,000]		
 Total Recommended General Fee Allocations	 \$21,375,358	 \$21,623,186	 \$247,828	 1.16%

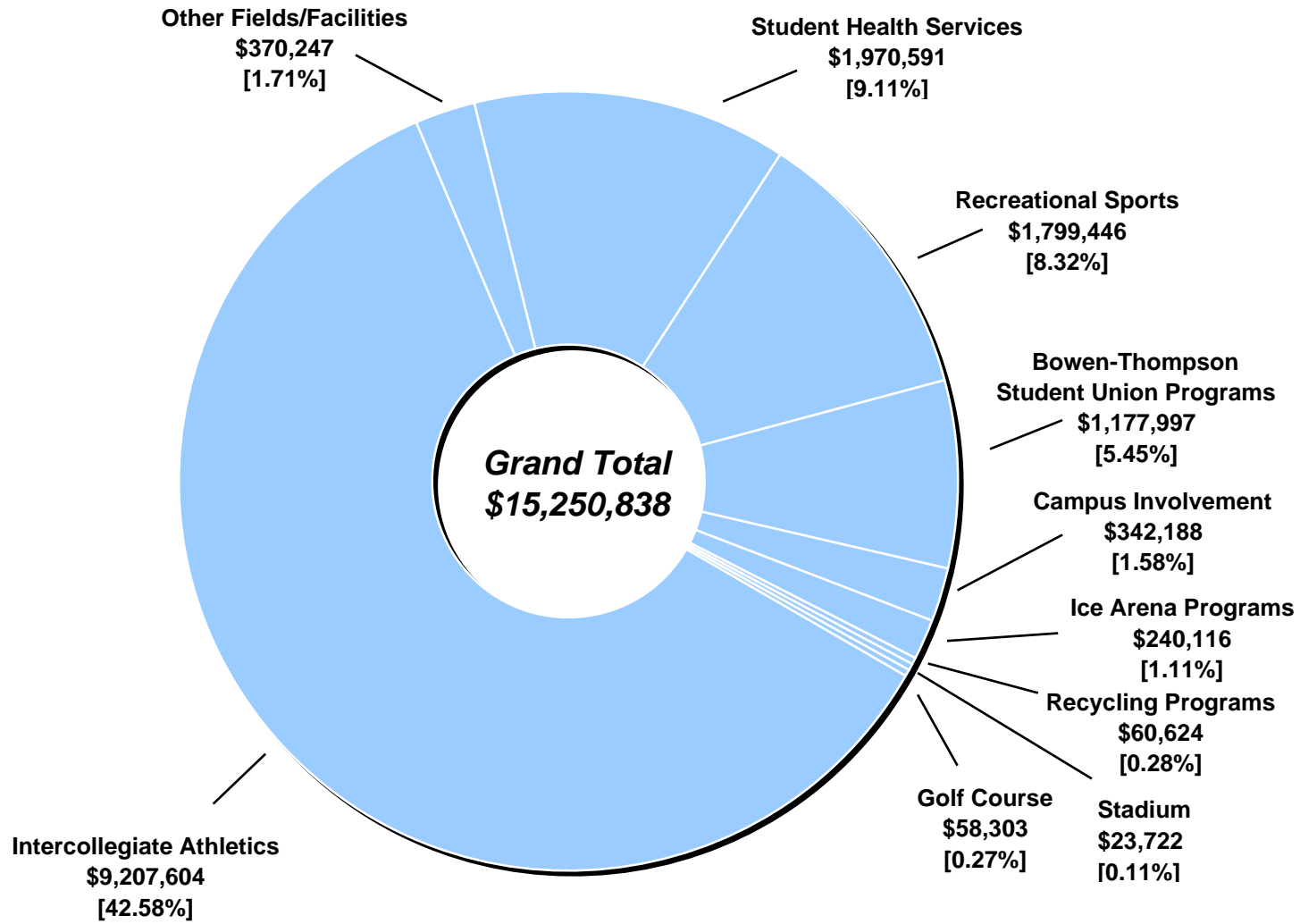
OFA: LLH-3/4/08 (gen fee 08-09 proposed)

BGSU General Fee Allocations 2008-09



	General Fee Allocation	Other Income Total	Total	% of Total
Debt Service/Facility Charges				
Bowen-Thompson Student Union	\$2,665,243	\$0	\$2,665,243	7.67%
Deferred Maintenance Reserve	\$926,447	\$0	\$926,447	2.67%
Field House	\$115,580	\$0	\$115,580	0.33%
Golf Course	\$13,500	\$0	\$13,500	0.04%
Health Center	\$20,815	\$0	\$20,815	0.06%
Ice Arena	\$84,663	\$0	\$84,663	0.24%
Infrastructure	\$493,250	\$0	\$493,250	1.42%
Recreational Facility	\$338,937	\$0	\$338,937	0.98%
Stadium	\$285,903	\$245,055	\$530,958	1.53%
Ice Arena/Related Items	\$455,000	\$0	\$455,000	1.31%
Sub-Total	\$5,399,338	\$245,055	\$5,644,393	16.25%
Student Services/Auxiliary Programs				
Bowen-Thompson Student Union Programs	\$1,177,997	\$1,634,332	\$2,812,329	8.10%
Ice Arena Programs	\$240,116	\$646,700	\$886,816	2.55%
Intercollegiate Athletics	\$9,207,604	\$5,331,937	\$14,539,541	41.87%
Office of Campus Involvement	\$342,188	\$26,000	\$368,188	1.06%
Other Fields/Facilities	\$370,247	\$4,500	\$374,747	1.08%
Golf Course	\$58,303	\$601,080	\$659,383	1.90%
Recreational Sports	\$1,799,446	\$1,110,299	\$2,909,745	8.38%
Recycling Program	\$60,624	\$104,800	\$165,424	0.48%
Stadium	\$23,722	\$0	\$23,722	0.07%
Student Health Service & Building	\$1,970,591	\$3,294,833	\$5,265,424	15.16%
Sub Total	\$15,250,838	\$12,754,481	\$28,005,319	80.64%
Student Budget Committee	\$720,682	\$87,102	\$807,784	2.33%
Office of Student Life	\$43,007	\$0	\$43,007	0.12%
Student Program Enhancement Account	\$61,348	\$7,000	\$68,348	0.20%
Olscamp Hall (through Union)	\$0	\$10,000	\$10,000	0.03%
Funded Personnel	\$147,973	\$0	\$147,973	0.43%
Sub Total (Other)	\$252,328	\$17,000	\$269,328	0.78%
Grand Total	\$21,623,186	\$13,103,638	\$34,726,824	100.00%

2008-09 BGSU STUDENT SERVICES/AUXILIARY PROGRAMS



Note: Percentages are of the total General Fee Budget

**OFFICE OF CAMPUS INVOLVEMENT
BUDGET FOR 2008-09
(Fund: 10000/DCC: 412100-412900)**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
General Fee	\$ 342,188	\$ 342,188	\$ 0	0.00%
Other Support (Transfers)	0	0	0	
Pouring Rights	25,000	26,000	1,000	4.00%
TOTAL REVENUE	\$ 367,188	\$ 368,188	\$ 1,000	0.27%
EXPENSES:				
Salaries and Wages:				
Contract Salaries	\$ 86,118	\$ 97,776	\$ 11,658	13.54% (1)
Classified Salaries	42,129	42,707	578	1.37%
Graduate Assistants	53,497	53,300	(197)	(0.37%)
Wage/Compensation Pool	7,707	5,517	(2,190)	(28.42%)
Sub-total Salaries and Wages	\$ 189,451	\$ 199,300	\$ 9,849	5.20%
Staff Benefits:				
Retirement	\$ 16,918	\$ 19,668	\$ 2,750	16.25%
Health Insurance	26,415	26,415	0	0.00%
Other	0	0	0	
Sub-total Staff Benefits	\$ 43,333	\$ 46,083	\$ 2,750	6.35%
Operating Expenses:				
Temporary Employment	\$ 15,312	\$ 15,312	\$ 0	0.00%
Supplies	24,509	21,858	(2,651)	(10.82%)
Travel	39,547	38,293	(1,254)	(3.17%)
Information/Communication	29,455	22,404	(7,051)	(23.94%) (2)
Repair/Maintenance/Rental	200	0	(200)	(100.00%)
Purchases for Resale	0	0	0	
Equipment	2,000	0	(2,000)	(100.00%) (3)
Leadership Program	10,389	8,889	(1,500)	(14.44%)
Supplemental Staffing	12,992	16,049	3,057	23.53%
Other Expenses	0	0	0	
Sub-total Operating Expenses	\$ 134,404	\$ 122,805	\$ (11,599)	(8.63%)
General Service Charge				
Renewals/Replacements	\$ 0	\$ 0	\$ 0	
Debt Service	0	0	0	
Insurance/Other	0	0	0	
Sub-total Fixed Expenses	\$ 0	\$ 0	\$ 0	
TOTAL EXPENSES	\$ 367,188	\$ 368,188	\$ 1,000	0.27%
Revenue Over/(Under) Expenses	\$ 0	\$ 0	\$ 0	0.00%

Notes:

- (1) Salary adjustment for Asst. VP
- (2) Reducing printing of publications to an electronic format
- (3) No items needed in FY 2009

**GOLF COURSE
BUDGET FOR 2008-09
(Fund: 23650/DCC: 480100-480200; 245700)**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
Sales	\$ 591,000	\$ 597,000	\$ 6,000	1.02%
General Fee	71,803	71,803	0	0.00%
Interest Income	4,000	4,080	80	2.00%
TOTAL REVENUE	\$ 666,803	\$ 672,883	\$ 6,080	0.91%
EXPENSES:				
Salaries and Wages:				
Contract	\$ 109,550	\$ 149,630	\$ 40,080	36.59% (1)
Classified	106,516	106,041	(475)	-0.45%
Wage/Compensation Pool	3,750	8,016	4,266	113.76% (2)
Sub-total Salaries & Wages	<u>\$ 219,816</u>	<u>\$ 263,687</u>	<u>\$ 43,871</u>	<u>19.96%</u>
Staff Benefits:				
Retirement	\$ 31,405	\$ 35,794	\$ 4,389	13.98%
Health Insurance	41,078	53,144	12,066	29.37%
Other	11,179	11,527	348	3.11%
Sub-total Staff Benefits	<u>\$ 83,662</u>	<u>\$ 100,465</u>	<u>\$ 16,803</u>	<u>20.08% (3)</u>
Cost of Sales	<u>\$ 39,000</u>	<u>\$ 30,000</u>	<u>\$ (9,000)</u>	<u>-23.08%</u>
Operating Expenses:				
Temporary Employment	\$ 99,360	\$ 96,910	\$ (2,450)	-2.47%
Supplies	57,187	59,500	2,313	4.04%
Information and Communication	6,000	3,450	(2,550)	-42.50% (4)
Repairs and Maintenance	39,380	42,500	3,120	7.92%
Equipment	10,000	3,000	(7,000)	-70.00% (5)
Travel	3,200	3,000	(200)	-6.25%
Unrelated Bus. Inc. Tax (UBIT)	0	0	0	
ICA Administrative Charge	20,600	10,000	(10,600)	-51.46% (6)
Supplemental Staffing	0	0	0	
Utilities	1,100	1,000	(100)	-9.09%
Other Expenses	4,300	7,596	3,296	76.65% (7)
Sub-total Operating Expenses	<u>\$ 241,127</u>	<u>\$ 226,956</u>	<u>\$ (14,171)</u>	<u>-5.88%</u>
Non-Operating Expenses:				
Renewals/Replacements	\$ 43,500	\$ 13,500	\$ (30,000)	-68.97% (8)
Renewals/Replacements - Clubhouse	31,540	30,000	(1,540)	-4.88%
General Service Charge	5,858	5,975	117	2.00%
Debt Service	0	0	0	
Insurance	2,300	2,300	0	0.00%
Sub-total Fixed Expenses	<u>\$ 83,198</u>	<u>\$ 51,775</u>	<u>\$ (31,423)</u>	<u>-37.77%</u>
TOTAL EXPENSES	\$ 666,803	\$ 672,883	\$ 6,080	0.91%
Revenue Over/(Under) Expenses	\$ -	\$ -	\$ -	

Notes:

- (1) Reallocation of salary costs to golf course
- (2) Change in contract salaries generating higher percentage vs. last year; also, 1.5% pool last year vs. 3.0% this year
- (3) Increased due to additional salary costs
- (4) Plans to centralize advertising within Recreational Sports
- (5) Fewer needs anticipated in FY 2009
- (6) Reduced annually by \$10,000 per agreement with Athletics
- (7) Additional credit card fee charges
- (8) Reallocated to other needs within the department

**ICE ARENA and SUMMER PROGRAMS
BUDGET FOR 2008-09
(Fund: 23400/DCC: 470100-470200; 245710)**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
General Fee	\$ 240,116	\$ 240,116	\$ 0	0.00%
General Fee (Debt Svc.)	84,663	84,663	0	0.00%
Operational Income	618,000	565,000	(53,000)	(8.58%) (1)
Rental Income-E&G; Hockey	61,200	61,200	0	0.00%
Interest Income	15,000	15,300	300	2.00%
Pouring Rights	8,100	5,200	(2,900)	(35.80%)
TOTAL REVENUE	\$ 1,027,079	\$ 971,479	\$ (55,600)	(5.41%)
EXPENSES:				
Salaries and Wages:				
Contract Salaries	\$ 141,110	\$ 141,076	\$ (34)	(0.02%)
Classified Salaries	189,603	158,666	(30,937)	(16.32%) (2)
Graduate Assistants	8,404	8,698	294	3.50%
Wage/Compensation Pool	5,950	10,791	4,841	81.36%
Sub-total Salaries and Wages	\$ 345,067	\$ 319,231	\$ (25,836)	(7.49%)
Staff Benefits:				
Retirement	\$ 46,392	\$ 41,964	\$ (4,428)	(9.54%)
Health Insurance	56,416	60,751	4,335	7.68%
Other	36,686	23,545	(13,141)	(35.82%)
Sub-total Staff Benefits	\$ 139,494	\$ 126,260	\$ (13,234)	(9.49%) (3)
Cost of Sales	\$ 37,400	\$ 35,000	\$ (2,400)	(6.42%)
Operating Expenses:				
Temporary Employment	\$ 75,200	\$ 77,003	\$ 1,803	2.40%
Supplies	26,000	21,341	(4,659)	(17.92%)
Travel	3,600	4,800	1,200	33.33%
Information/Communication	16,000	8,000	(8,000)	(50.00%) (4)
Repair and Maintenance	22,751	11,160	(11,591)	(50.95%) (5)
Equipment	3,000	1,000	(2,000)	(66.67%)
Supplemental Staffing	10,403	10,000	(403)	(3.87%)
Other Expenses	800	5,066	4,266	533.25% (6)
Sub-total Operating Expenses	\$ 157,754	\$ 138,370	\$ (19,384)	(12.29%)
General Service Charge	\$ 262,701	\$ 267,955	\$ 5,254	2.00%
Renewals/Replacements*	76,623	76,623	0	0.00%
Debt Service*	0	0	0	0.00%
Insurance/Other*	8,040	8,040	0	0.00%
Sub-total Fixed Expenses	\$ 347,364	\$ 352,618	\$ 5,254	1.51%
TOTAL EXPENSES	\$ 1,027,079	\$ 971,479	\$ (55,600)	(5.41%)
Revenue Over/(Under) Expenses	\$ 0	\$ 0	\$ 0	

*Funded from General Fee (Debt Svc.)

Notes:

- (1) 10% increase in ice rental rates last year resulted in primary large user groups cutting back
- (2) Reallocation of vacant line to contract salary
- (3) Reduction of one position
- (4) Plans to centralize advertising within Recreational Sports
- (5) Change in funding process - will use reserves
- (6) Additional credit card fee charges

**INTERCOLLEGIATE ATHLETICS
BUDGET FOR 2008-09
(Fund: 23320/DCC: 490001-490999)**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
General Fee-Grants-in-Aid	\$ 4,749,149	\$ 5,500,407	\$ 751,258	15.82% (1)
General Fee-Non Grants-in-Aid	4,042,400	3,420,142	(622,258)	(15.39%) (1)
General Fee-Facility Rental	197,055	287,055	90,000	45.67% (2)
Falcon Club	590,000	645,000	55,000	9.32% (3)
Conference Distribution: NCAA/MAC/CCHA	810,000	750,000	(60,000)	(7.41%)
Game Guarantees	941,000	680,000	(261,000)	(27.74%) (4)
Stadium Suite	265,000	265,000	0	0.00%
Tickets: Gate/Season	913,500	940,500	27,000	2.96%
Pouring Rights	200,000	200,000	0	0.00%
Success Challenge	250,000	209,186	(40,814)	(16.33%)
Title IX Support	201,151	201,151	0	0.00%
Sponsorships/Merchandising/Licensing	620,000	707,600	87,600	14.13% (5)
Other Income	794,000	733,500	(60,500)	(7.62%) (6)
TOTAL REVENUE	\$ 14,573,255	\$ 14,539,541	\$ (33,714)	(0.23%)
EXPENSES:				
Employee Compensation:				
Contract Salaries	\$ 4,069,161	\$ 4,193,963	\$ 124,802	3.07%
Classified Salaries	244,324	244,557	233	0.10%
Graduate Assistants	84,040	100,848	16,808	20.00% (7)
Wage/Compensation Pool	52,791	0	(52,791)	(100.00%) (8)
Sub-total Employee Compensation	\$ 4,450,316	\$ 4,539,368	\$ 89,052	2.00%
Staff Benefits:				
Retirement	\$ 605,988	\$ 636,492	\$ 30,504	5.03%
Health Insurance	608,630	639,610	30,980	5.09%
Other Benefits	127,023	187,783	60,760	47.83% (9)
Sub-total Staff Benefits	\$ 1,341,641	\$ 1,463,885	\$ 122,244	9.11%
Operating Expenses:				
Temporary Employment/Student/Limited-Term	\$ 229,003	\$ 179,950	\$ (49,053)	(21.42%)
Supplies/Athletic Equipment	930,000	551,760	(378,240)	(40.67%)
Airfare/Lodging/Meals/Team Travel	1,000,000	1,336,104	336,104	33.61% (10)
Other Travel	435,000	385,070	(49,930)	(11.48%)
Communications	340,000	687,586	347,586	102.23% (11)
Rentals	335,000	318,905	(16,095)	(4.80%)
Repair & Maintenance	55,000	78,300	23,300	42.36% (12)
Game Guarantees	145,000	250,000	105,000	72.41% (13)
Grants-In-Aid	5,074,149	5,360,407	286,258	5.64% (14)
Medical Insurance	88,000	88,000	0	0.00%
Non-employee Compensation	360,000	261,280	(98,720)	(27.42%)
Other Expenses	138,346	173,950	35,604	25.74% (15)
Stadium Debt/Scoreboard	311,800	111,800	(200,000)	(64.14%)
Utilities (Sebo)	90,000	0	(90,000)	(100.00%)
Repay Loans (\$406,675)	100,000	100,000	0	0.00%
Transfers	50,000	0	(50,000)	(100.00%)
Sub-total Operating Expenses	\$ 9,681,298	\$ 9,883,112	\$ 201,814	2.08%
TOTAL EXPENSES	\$ 15,473,255	\$ 15,886,365	\$ 413,110	2.67%
Revenue Over/(Under) Expenses	\$ (900,000)	\$ (1,346,824)	\$ (446,824)	

Notes:

- (1) and (14) reflects increase due to more accurate accounting for out-of-state freshmen; 10 add'l out-of-state for football and 2 add'l for men's basketball
- (2) \$90,000 support for utilities costs of Sebo Center
- (3) Increase in development (Falcon Club)
- (4) Lower revenue due to game mix (Boise State and Wyoming)
- (5) Increased sales from concessions operation (Gladieux)
- (6) Reduction from Golf Course and accounting adjustment to record revenue in above categories
- (7) 2 add'l GA's for development and sports medicine
- (8) Change in contract salaries generating higher percentage vs. last year; also, 1.5% pool last year vs. 0% this year
- (9) Increases in fee waiver usage
- (10) Inclusion of spring trips plus rising costs in fuel, lodging and meals
- (11) Addition of MAC dues; add'l MAC Bowl assessment; inclusion of Paciolan lease; and increased broadcasting fees
- (12) Preventative maintenance initiatives not currently budgeted plus logo transition costs
- (13) Minnesota guarantee (\$200,000)
- (15) Increased vehicle insurance premiums

**INTERCOLLEGIATE ATHLETICS
BUDGET FOR 2008-09
(Fund: 23320/DCC: 490001-490999)**

	GENERAL		NON-REVENUE SPORTS		REVENUE SPORTS	
	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET
REVENUE:						
General Fee-Grants-in-Aid			\$ 2,558,928	\$ 2,800,487	\$ 2,190,221	\$ 2,699,920
General Fee-Non Grants-in-Aid	4,042,400	3,420,142				
General Fee-Facility Rental	197,055	287,055				
Falcon Club	290,000	645,000	150,000	0	150,000	0
Conference Distribution: NCAA/MAC/CCHA					810,000	750,000
Game Guarantees					941,000	680,000
Stadium Suite					265,000	265,000
Tickets: Gate/Season			53,500	60,500	860,000	880,000
Pouring Rights	200,000	200,000				
Success Challenge	250,000	209,186				
Title IX Support	201,151	201,151				
Sponsorships/Merchandising/Licensing	620,000	707,600				
Other Income	737,000	666,000		5,000	57,000	62,500
TOTAL REVENUE	\$ 6,537,606	\$ 6,336,134	\$ 2,762,428	\$ 2,865,987	\$ 5,273,221	\$ 5,337,420
EXPENSES:						
Employee Compensation:						
Contract Salaries	\$ 1,435,890	\$ 1,464,723	\$ 1,235,662	\$ 1,241,772	\$ 1,397,609	\$ 1,487,468
Classified Salaries	244,324	244,557				
Graduate Assistants	84,040	100,848				
Wage/Compensation Pool	23,842	0	12,968	0	15,981	0
Sub-total Employee Compensation	\$ 1,788,096	\$ 1,810,128	\$ 1,248,630	\$ 1,241,772	\$ 1,413,590	\$ 1,487,468
Staff Benefits:						
Retirement	\$ 241,190	\$ 255,798	\$ 171,572	\$ 172,448	\$ 193,226	\$ 208,246
Health Insurance	243,330	242,125	179,206	195,650	186,094	201,835
Other Benefits	53,076	115,851	40,401	30,646	33,546	41,286
Sub-total Staff Benefits	\$ 537,596	\$ 613,774	\$ 391,179	\$ 398,744	\$ 412,866	\$ 451,367
Operating Expenses:						
Temporary Employment/Student/Limited-Term	\$ 177,403	\$ 179,950	\$ 17,491	\$ 0	\$ 34,109	\$ 0
Supplies/Athletic Equipment	450,000	178,000	235,000	148,870	245,000	224,890
Airfare/Lodging/Meals/Team Travel	50,000	227,915	410,000	553,524	540,000	554,665
Other Travel	40,000	0	185,000	125,070	210,000	260,000
Communications	250,000	591,735	40,000	52,970	50,000	42,881
Rentals	260,000	313,305	30,000	1,000	45,000	4,600
Repair & Maintenance	30,000	75,450	10,000	800	15,000	2,050
Game Guarantees			8,000	2,000	137,000	248,000
Grants-In-Aid		375,000	2,744,223	2,535,487	2,329,926	2,449,920
Medical Insurance	88,000	88,000				
Non-employee Compensation	150,000	84,350	95,000	73,930	115,000	103,000
Other Expenses	127,346	115,700	6,000	42,675	5,000	15,575
Stadium Debt/Scoreboard	311,800	111,800				
Utilities (Sebo)	90,000	0				
Repay Loans (\$406,675)	100,000	100,000				
Transfers	50,000	0				
Sub-total Operating Expenses	\$ 2,174,549	\$ 2,441,205	\$ 3,780,714	\$ 3,536,326	\$ 3,726,035	\$ 3,905,581
TOTAL EXPENSES	\$ 4,500,241	\$ 4,865,107	\$ 5,420,523	\$ 5,176,842	\$ 5,552,491	\$ 5,844,416

(1) and (14) reflects increase due to more accurate accounting for out-of-state freshmen; 10 add'l out-of-state for football

**OTHER FIELDS AND FACILITIES
BUDGET FOR 2008-09
(Fund: 23350/DCC: 485100)**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
General Fee	\$ 370,247	\$ 370,247	\$ 0	0.00%
Other Income	2,000	4,500	2,500	125.00%
TOTAL REVENUE	\$ 372,247	\$ 374,747	\$ 2,500	0.67%
EXPENSES:				
Salaries and Wages:				
Contract Salaries	\$ 77,070	\$ 76,329	\$ (741)	(0.96%)
Graduate Assistants	0	0	0	
Classified Salaries	98,253	108,188	9,935	10.11%
Wage/Compensation Pool	2,630	2,143	(487)	(18.52%)
Sub-total Salaries and Wages	\$ 177,953	\$ 186,660	\$ 8,707	4.89%
Staff Benefits:				
Retirement	\$ 26,519	\$ 27,582	\$ 1,063	4.01%
Health Insurance	32,729	34,270	1,541	4.71%
Other	3,829	4,175	346	9.04%
Sub-total Staff Benefits	\$ 63,077	\$ 66,027	\$ 2,950	4.68%
Operating Expenses:				
Temporary Employment	\$ 49,388	\$ 43,504	\$ (5,884)	(11.91%)
Supplies	61,070	60,200	(870)	(1.42%)
Information/Communication	3,000	1,980	(1,020)	(34.00%)
Travel	1,000	0	(1,000)	(100.00%)
Repair and Maintenance	10,733	10,733	0	0.00%
Equipment	5,576	5,193	(383)	(6.87%)
Supplemental Staffing	0	0	0	
Other Expenses	0	0	0	
Sub-total Operating	\$ 130,767	\$ 121,610	\$ (9,157)	(7.00%)
General Service Charge	\$ 0	\$ 0	\$ 0	
Renewals/Replacements	0	0	0	
Debt Service	0	0	0	
Insurance/Other	450	450	0	0.00%
Sub-total Fixed Expenses	\$ 450	\$ 450	\$ 0	0.00%
TOTAL EXPENSES	\$ 372,247	\$ 374,747	\$ 2,500	0.67%
Revenue Over/(Under) Expenses	\$ 0	\$ 0	\$ 0	0.00%

Notes:
No change

**RECREATIONAL SPORTS
BUDGET FOR 2008-09**
(Includes Student Recreation Center, Field House,
Intramurals/Club Sports, Outdoor Program, Outdoor Maintenance)
(Fund: 23450/DCC: 460100-465400; 245730-245740)

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
General Fee	\$ 1,799,446	\$ 1,799,446	\$ 0	0.00%
General Fee (Debt Svc.)*	451,694	454,517	2,823	0.62%
Operational Income	696,925	709,005	12,080	1.73%
Facility Income	311,654	311,154	(500)	(0.16%)
Interest Income	82,000	83,640	1,640	2.00%
Pouring Rights	3,500	6,500	3,000	85.71%
TOTAL REVENUE	\$ 3,345,219	\$ 3,364,262	\$ 19,043	0.57%
EXPENSES:				
Salaries and Wages:				
Contract Salaries	\$ 486,658	\$ 465,866	\$ (20,792)	(4.27%) (1)
Graduate Assistants	75,636	78,282	2,646	3.50%
Classified Salaries	390,483	398,992	8,509	2.18%
Wage/Compensation Pool	15,789	31,135	15,346	97.19% (2)
Sub-total Salaries and Wages	\$ 968,566	\$ 974,275	\$ 5,709	0.59%
Staff Benefits:				
Retirement	\$ 120,782	\$ 121,080	\$ 298	0.25%
Health Insurance	159,945	169,830	9,885	6.18%
Other	53,804	57,452	3,648	6.78%
Sub-total Staff Benefits	\$ 334,531	\$ 348,362	\$ 13,831	4.13%
Cost of Sales	\$ 34,000	\$ 32,000	\$ (2,000)	(5.88%)
Operating Expenses:				
Temporary Employment	\$ 476,444	\$ 480,718	\$ 4,274	0.90%
Supplies	68,022	72,000	3,978	5.85%
Travel	42,000	60,450	18,450	43.93% (3)
Information/Communication	23,310	27,660	4,350	18.66%
Repair and Maintenance	37,500	17,000	(20,500)	(54.67%) (4)
Equipment	27,000	23,060	(3,940)	(14.59%)
Supplemental Staffing	1,000	4,500	3,500	350.00%
Utilities	755,280	755,280	0	0.00%
Other Expenses	14,162	15,796	1,634	11.54%
Transfers (Sports Clubs)	15,000	0	(15,000)	(100.00%) (5)
Sub-total Operating	\$ 1,459,718	\$ 1,456,464	\$ (3,254)	(0.22%)
General Service Charge	\$ 96,710	\$ 98,644	\$ 1,934	2.00%
Renewals/Replacements*	213,150	213,150	0	0.00%
Debt Service*	210,114	212,937	2,823	1.34%
Insurance/Other*	28,430	28,430	0	0.00%
Sub-total Fixed Expenses	\$ 548,404	\$ 553,161	\$ 4,757	0.87%
TOTAL EXPENSES	\$ 3,345,219	\$ 3,364,262	\$ 19,043	0.57%
Revenue Over/(Under) Expenses	0	0	\$ 0	

* Funded from General Fee (Debt Svc.)

Notes:

- (1) Position reviews resulting in savings
- (2) Change in contract salaries generating higher percentage vs. last year; also, 1.5% pool last year vs. 3.0% this year
- (3) Increased number of trips within the outdoor programming area
- (4) Change in funding process - will use reserves
- (5) Due to budget constraints, transfer eliminated

**RECYCLING PROGRAM
BUDGET FOR 2008-09
(Fund: 10000/DCC: 560500)**

	<u>2007-08 APPROVED BUDGET</u>	<u>2008-09 PROPOSED BUDGET</u>	<u>\$ INC.</u>	<u>% INC.</u>
<u>REVENUE:</u>				
General Fee	\$ 60,624	\$ 60,624	\$ 0	0.00%
Other Income	49,200	68,800	19,600	39.84% (1)
Pouring Rights	<u>36,000</u>	<u>36,000</u>	<u>0</u>	<u>0.00%</u>
TOTAL REVENUE	<u>\$ 145,824</u>	<u>\$ 165,424</u>	<u>\$ 19,600</u>	<u>13.44%</u>
<u>EXPENSES:</u>				
Salaries and Wages:				
Contract Salaries	\$ 0	\$ 0	\$ 0	
Classified Salaries	0	0	0	
Graduate Assistants	0	0	0	
Wage/Compensation Pool	<u>0</u>	<u>0</u>	<u>0</u>	
Sub-total Salaries and Wages	\$ 0	\$ 0	\$ 0	
Staff Benefits:				
Retirement	\$ 0	\$ 0	\$ 0	
Health Insurance	0	0	0	
Other	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.00%</u>
Sub-Total Staff Benefits	\$ 2,000	\$ 2,000	\$ 0	0.00%
Operating Expenses:				
Temporary Employment	\$ 42,000	\$ 42,000	\$ 0	0.00%
Supplies	20,000	10,000	(10,000)	(50.00%) (2)
Travel	3,000	3,000	0	0.00%
Information/Communication	5,000	5,000	0	0.00%
Repair and Maintenance	13,181	15,000	1,819	13.80%
Equipment	45,000	45,000	0	0.00%
Supplemental Staffing	0	0	0	
Other Expenses	<u>4,017</u>	<u>5,000</u>	<u>983</u>	<u>24.47%</u>
Sub-total Operating	\$ 132,198	\$ 125,000	\$ (7,198)	(5.44%)
General Service Charge				
Renewals/Replacements	\$ 0	\$ 0	\$ 0	
Debt Service	8,400	8,400	0	0.00%
Insurance/Other	0	0	0	
Sub-total Fixed Expenses	<u>3,226</u>	<u>1,000</u>	<u>(2,226)</u>	<u>(69.00%)</u>
Sub-total Fixed Expenses	\$ 11,626	\$ 9,400	\$ (2,226)	(19.15%)
TOTAL EXPENSES	<u>\$ 145,824</u>	<u>\$ 136,400</u>	<u>\$ (9,424)</u>	<u>(6.46%)</u>
Revenue Over/(Under) Expenses	\$ 0	\$ 29,024	\$ 29,024	

Notes:

- (1) Increased sales revenue from higher recycling prices
- (2) Reflects actual levels required

STADIUM OPERATIONS
(Includes Sebo Center Operation)
BUDGET FOR 2008-09
(Fund: 23430/DCC: 562410; 563410; 245720)

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
General Fee	\$ 12,795	\$ 23,722	\$ 10,927	85.40% (1)
General Fee (Debt Svc.)*	285,903	285,903	0	0.00%
Rental Income	237,055	237,055	0	0.00%
Interest Income	8,000	8,000	0	0.00%
Other Income	0	0	0	
TOTAL REVENUE	\$ 543,753	\$ 554,680	\$ 10,927	2.01%
EXPENSES:				
Salaries and Wages:				
Contract Salaries	\$ 0	\$ 0	\$ 0	
Classified Salaries	56,128	57,812	1,684	3.00%
Wage/Compensation Pool	842	1,041	199	23.63%
Sub-total Salaries & Wages	\$ 56,970	\$ 58,853	\$ 1,883	3.31%
Staff Benefits:				
Retirement	\$ 7,793	\$ 8,094	\$ 301	3.86%
Health Insurance	4,778	5,680	902	18.88%
Other	1,579	1,620	41	2.60%
Sub-total Staff Benefits	\$ 14,150	\$ 15,394	\$ 1,244	8.79%
Operating Expenses:				
Temporary Employment	\$ 0	\$ 0	\$ 0	
Supplies	17,128	24,928	7,800	45.54% (2)
Travel	0	0	0	
Information and Communication	0	0	0	
Repairs and Maintenance	35,926	35,926	0	0.00%
Purchase for Resale	0	0	0	
Equipment	2,445	2,445	0	0.00%
Supplemental Staffing	0	0	0	
Utilities	90,000	90,000	0	0.00%
Other Expenses	0	0	0	
Sub-total Operating	\$ 145,499	\$ 153,299	\$ 7,800	5.36%
General Service Charge	\$ 41,231	\$ 41,231	\$ 0	0.00%
Renewals/Replacements*	48,929	48,929	0	0.00%
Debt Service*	222,444	222,444	0	
Insurance/Other*	14,530	14,530	0	0.00%
Sub-total Fixed Expenses	\$ 327,134	\$ 327,134	\$ 0	0.00%
TOTAL EXPENSES	\$ 543,753	\$ 554,680	\$ 10,927	2.01%
Revenue Over/(Under) Expenses	\$ 0	\$ 0	\$ 0	0.00%

*Funded from General Fee (Debt Svc.)

Notes:

- (1) Additional revenue provided for maintenance needs in Sebo
(2) Additional maintenance expenses for Sebo

**STUDENT HEALTH SERVICE and BUILDING OPERATIONS
BUDGET FOR 2008-09
(Fund: 23410/DCC: 457100-457320; 562400; 563410; 245600)**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
General Fee	\$ 1,970,591	\$ 1,970,591	\$ 0	0.00%
General Fee (Debt. Svc.)*	20,815	20,815	0	0.00%
Charges	2,861,520	3,045,306	183,786	6.42% (1)
Facility Rent	125,195	125,195	0	0.00%
Interest Income	23,000	0	(23,000)	(100.00%) (2)
Other Income	95,000	124,332	29,332	30.88% (3)
TOTAL REVENUE	\$ 5,096,121	\$ 5,286,239	190,118	3.73%
EXPENSES:				
Salaries and Wages:				
Contract Salaries	\$ 1,452,562	\$ 1,496,139	\$ 43,577	3.00% (4)
Classified Salaries	640,703	622,448	(18,255)	(2.85%) (5)
Graduate Assistants	16,532	15,570	(962)	(5.82%)
Wage/Compensation Pool	32,488	74,526	42,038	129.40% (6)
Sub-total Salaries and Wages	\$ 2,142,285	\$ 2,208,683	\$ 66,398	3.10%
Staff Benefits:				
Retirement	\$ 308,622	\$ 289,823	\$ (18,799)	(6.09%)
Health Insurance	257,302	252,929	(4,373)	(1.70%)
Other	134,784	162,458	27,674	20.53% (7)
Sub-total Staff Benefits	\$ 700,708	\$ 705,210	\$ 4,502	0.64%
Cost of Sales	\$ 1,218,461	\$ 1,382,634	\$ 164,173	13.47% (8)
Operating Expenses:				
Temporary Employment	\$ 63,782	\$ 35,162	\$ (28,620)	(44.87%) (9)
Supplies	202,786	188,000	(14,786)	(7.29%) (10)
Travel	43,263	43,263	0	0.00%
Information/Communication	105,470	63,000	(42,470)	(40.27%) (11)
Repair and Maintenance	35,708	35,708	0	0.00%
Equipment	51,775	45,000	(6,775)	(13.09%)
Supplemental Staffing	120,000	120,000	0	0.00%
Other Expenses	257,175	296,163	38,988	15.16% (12)
Sub-total Operating	\$ 879,959	\$ 826,296	\$ (53,663)	(6.10%)
General Service Charge	\$ 83,893	\$ 85,571	\$ 1,678	2.00%
Renewals/Replacements*	31,755	31,755	0	0.00%
Debt Service*	0	0	0	
Insurance/Other*	39,060	46,090	7,030	18.00%
Sub-total Fixed Expenses	\$ 154,708	\$ 163,416	\$ 8,708	5.63%
TOTAL EXPENSES	\$ 5,096,121	\$ 5,286,239	\$ 190,118	3.73%
Revenue Over/(Under) Expenses	\$ 0	\$ 0	\$ 0	0.00%

*Funded from General Fee (Debt Svc.)

Notes:

- (1) Initiation of college of co-payments in Jan. 2008; FY 2009 reflects full year
- (2) Distribution discontinued
- (3) Increased payments from health insurance company for administrative overhead costs
- (4) Two positions reclassified to administrative
- (5) One position will not be refilled
- (6) Change in contract salaries generating higher percentage vs. last year; also, 1.5% pool last year vs. 3.0% this year
- (7) Additional fee waiver usage
- (8) Inflationary increases in pharmaceuticals
- (9) Concerted effort to gain efficiencies
- (10) Cost savings from scrutiny of costs; changes in stocking practices; aggressive pricing review
- (11) Less need for recruiting advertising
- (12) Additional payments to 3rd party billing vendor

**BOWEN-THOMPSON STUDENT UNION
BUDGET FOR 2008-09
(Fund: 23300/DCC: 455100-455200; 245620)**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
General Fee	\$ 1,177,997	\$ 1,177,997	\$ 0	0.00%
General Fee (Debt Service)	2,692,360	2,665,243	(27,117)	(1.01%)
Operational	1,159,500	1,159,500	0	0.00%
Facility Charges	132,800	132,800	0	0.00%
Pouring Rights	0	4,000	4,000	
Other	289,798	338,032	48,234	16.64% (1)
TOTAL REVENUE	\$ 5,452,455	\$ 5,477,572	\$ 25,117	0.46%
EXPENSES:				
Salaries and Wages:				
Contract	\$ 402,520	\$ 414,276	\$ 11,756	2.92%
Classified	611,971	595,702	(16,269)	(2.66%) (2)
Graduate Students	16,808	17,312	504	3.00%
Wage/Compensation Pool	18,538	37,087	18,549	100.06% (3)
Sub-total Salaries & Wages	\$ 1,049,837	\$ 1,064,377	\$ 14,540	1.38%
Staff Benefits:				
Retirement	\$ 140,862	\$ 144,228	\$ 3,366	2.39%
Health Insurance	184,785	179,051	(5,734)	(3.10%)
Other	102,822	53,104	(49,718)	(48.35%) (4)
Sub-total Staff Benefits	\$ 428,469	\$ 376,383	\$ (52,086)	(12.16%)
Cost of Sales	\$ 0	\$ 0	\$ 0	
Operating Expenses:				
Temporary Employment	\$ 449,298	\$ 501,238	\$ 51,940	11.56% (5)
Supplies	95,433	95,110	(323)	(0.34%)
Travel	16,000	16,500	500	3.13%
Information and Communication	44,000	43,500	(500)	(1.14%)
Repair and Maintenance	55,000	70,000	15,000	27.27% (6)
Utilities	393,701	414,256	20,555	5.22% (7)
Equipment	17,627	17,500	(127)	(0.72%)
Supplemental Staff	40,000	40,000	0	0.00%
Other Expenses	9,000	8,500	(500)	(5.56%)
Sub-total Operating Expenses	\$ 1,120,059	\$ 1,206,604	\$ 86,545	7.73%
General Service Charge	\$ 161,730	\$ 164,965	\$ 3,235	2.00%
Renewals/Replacements*	350,000	350,000	0	0.00%
Debt Service*	2,305,560	2,278,443	(27,117)	(1.18%)
Insurance/Other*	36,800	36,800	0	0.00%
Sub-total Fixed Expenses	\$ 2,854,090	\$ 2,830,208	\$ (23,882)	(0.84%)
TOTAL EXPENSES	\$ 5,452,455	\$ 5,477,572	\$ 25,117	0.46%
Revenue Over/(Under) Expenses	\$ 0	\$ 0	\$ 0	

*Funded from General Fee (Renewals/Replacements)

Notes:

- (1) New ATM contract; more AV usage; more external customers
- (2) One position moved to permanent part-time (temporary employment)
- (3) 1.5% pool last year vs. 3.0% this year
- (4) Decrease in usage of fee waivers
- (5) Reallocation from classified line; minimum wage increases
- (6) Reflects actual expense level being experienced
- (7) Increased per guidelines

***PROPOSED 2008-09
RESIDENCE AND DINING HALL
BUDGETS***

***Proposed to the Board of Trustees
June 25, 2008***

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OVERVIEW OF RESIDENCE & DINING HALL BUDGET

Residence Hall Budget

Residence hall occupancy is projected for budgeting purposes to be 70 for summer, 2008; 6,200 for Fall Semester, 2008; and 5,800 for Spring Semester, 2009. These occupancy levels reflect a decrease of 200 rooms per semester in recognition of the potential enrollment reduction of 200. Conklin North remains off-line for the relocation of Saddlemire offices. The remaining residence halls plus apartments provide a maximum occupancy of 6,627.

The residence hall budget is built on the room rental increase approved by the Board of Trustees on February 29, 2008. The standard double room rate will be \$2,110 per semester, an increase of \$102/semester or 5.10%. The leased apartment option will be available on a limited basis again in 2008-09 at a rate of \$2,900 per semester. All room rental rates have been reviewed in an attempt to equalize rates that are economically justifiable.

A new option for residents is a 12-month contract, available in specifically identified standard and suite style housing. This option offers the ability to provide "break" housing.

Residential Computing Connection

The residential computing connection budget is built on the technology fee increase approved by the Board of Trustees on February 29, 2008. The residential technology fee for 2008-09 will be \$100/semester, an increase of \$8/semester or 8.7%. This fee is assessed to each residential student to support the residential computing requirements within each residence hall and leased apartment.

Dining Services

Dining services semester meal plan contracts are projected total 12,141, approximately 100 fewer than last year.

Dining Services proposes a change in meal plan policy to eliminate student meal plan rollover from year to year. This proposed policy change would require all meal plan balances to expire on the last day of spring semester 2009. Students would be required to use their meal plan balance before that date. All balances in student meal plans on that date will expire and be forfeited. Refunds cannot be offered on unused meal plan balances.

The proposed policy allows for meal plan balances to carryover from fall to spring semester only. Summer semester meal plan balances would forfeit on the last date of summer semester.

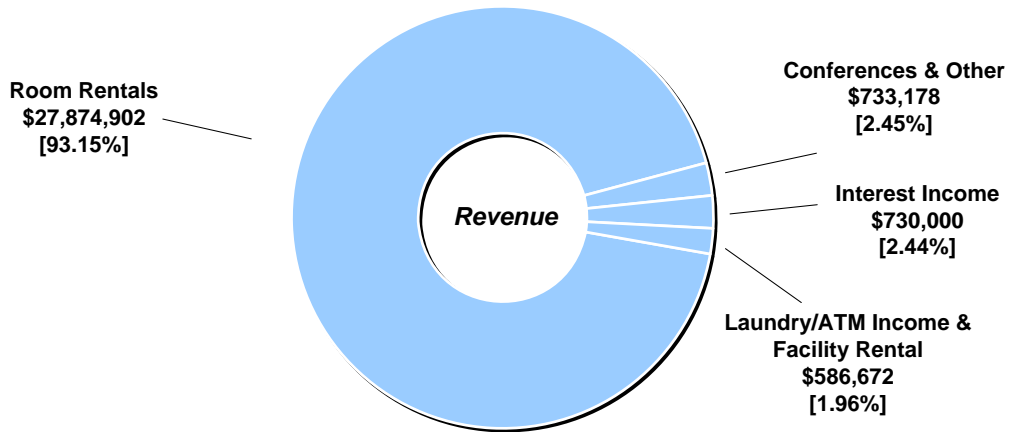
Planning Guidelines

The following special items were provided to these budget administrators for use in developing their 2008-09 budget requests.

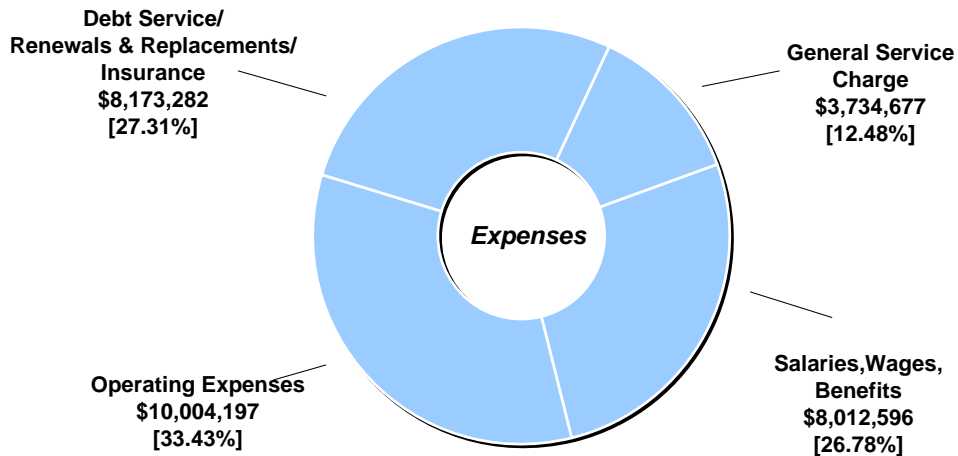
1. **Wage/Compensation Pool:** Classified and administrative staff salary increases are included in the wage/compensation pool. Approval of this budget does not commit the Board to a specific compensation increase. Rather, a compensation pool of 3.0%, which is sufficient to cover a 3.0% increase in salary plus retirement benefits, is proposed to permit these budgets to fund compensation increases, which the Board may approve. If the pool is larger than required, the funds will not be allocated. If the pool is smaller than required, the additional funds will be covered by reductions in operating budget items or the generation of additional income.
2. **Health Care Insurance:** Health care rates are projected to increase above the January 1, 2008 rates. The increases are varied and determined by the usage rates among the four plans with the lowest increase being in the employee only plan (4.6%) and the highest being in the employee + spouse plan (9.3%).
3. **Employee/Dependent Fee Waivers:** As a planning guideline, fees are projected to remain constant. These budgets must cover the costs of any fee waiver benefits used by the employees and/or employees' dependents during the year. Increases in this line item will only occur from additional participants in the program.
4. **Utilities:** In 2008-09, a 10% increase is included for potential electrical rate increases due to pending deregulation legislation that could significantly impact the purchase of electricity. This action is anticipated to occur after January 1, 2009. A 5% increase is included for potential water/sewage rate increases.
5. **General Service Charge:** The general service charge is assessed to all auxiliary budgets to recover some of the costs of centralized services provided to all areas and funded by the educational budget. Some of the centralized services are: Purchasing, Business Office, Payroll, and Bursar. The charge for next year is projected at a 2% increase.
6. **Minimum Wage:** A 2% minimum wage increase (based on anticipated CPI rates) is included for student wages based on current legislative requirements.

**BGSU Residence Hall Budget
2008-09**

Grand Total \$29,924,752



Revenue Source	Budget	Percentage
Room Rentals	\$27,874,902	93.15%
Conferences & Other	\$733,178	2.45%
Interest Income	\$730,000	2.44%
Laundry/ATM Income & Facility Rental	\$586,672	1.96%
Total	\$29,924,752	100.00%



Expense	Allocation	Percentage
Salaries, Wages, Benefits	\$8,012,596	26.78%
Operating Expenses	\$10,004,197	33.43%
Debt Service/Renewals & Replacements/Insurance	\$8,173,282	27.31%
General Service Charge	\$3,734,677	12.48%
Total	\$29,924,752	100.00%

RESIDENCE HALL BUDGET EXPENSE ANALYSIS
(Fund: 20000/DCC: 245210-245490; 440100-440490; 442100-444350; 449100-449350)
Fund: 20100/DCC: 411100-411555; 440130-440408; 442500-449350)

	2007-08 Approved BUDGET	2008-09 Proposed BUDGET	\$ Difference	% Difference
SOURCES OF FUNDS:				
Student Room Rentals	\$28,527,287	\$27,874,902	(\$652,385)	-2.29% (1)
Interest Income	730,000	730,000	0	0.00%
Facility Rentals	409,068	409,068	0	0.00%
Laundry/ATM Income	175,000	177,604	2,604	1.49%
Conference Income	670,000	616,178	(53,822)	-8.03% (2)
Other Income	114,000	117,000	3,000	2.63%
TOTAL SOURCES	\$30,625,355	\$29,924,752	(\$700,603)	-2.29%
COMPENSATION FOR FULL-TIME STAFF:				
Contract	\$1,439,465	\$1,399,465	(\$40,000)	-2.78% (3)
Classified Staff	2,878,783	2,918,457	39,674	1.38% (4)
Graduate Assistants	190,749	198,894	8,145	4.27%
Resident Advisors	1,364,154	1,482,716	118,562	8.69% (5)
Retirement	575,786	597,745	21,959	3.81%
Health Insurance	821,115	885,075	63,960	7.79%
Other Benefits	271,875	375,619	103,744	38.16% (6)
Wage/Compensation Pool	147,317	154,625	7,308	
Subtotal Employee Compensation	\$7,689,244	\$8,012,596	\$323,352	4.21%
OPERATING EXPENSES:				
Temporary/Student/Limited Term	\$858,706	\$936,485	\$77,779	9.06% (7)
Supplies	551,352	555,207	3,855	0.70%
Accommodations/Travel	216,386	223,250	6,864	3.17%
Communications	146,625	305,394	158,769	108.28% (8)
Facility Enhancements	1,301,216	1,175,800	(125,416)	-9.64% (9)
Maintenance & Repair	288,826	268,658	(20,168)	-6.98%
Equipment	795,239	701,196	(94,043)	-11.83%
Supplemental Staffing	207,604	168,832	(38,772)	-18.68% (10)
Other Expenses	211,090	193,514	(17,576)	-8.33%
Tuition & Fees	384,600	402,100	17,500	4.55% (11)
Student Telephones	1,000,000	850,000	(150,000)	-15.00% (12)
Apartment Rental	913,281	186,989	(726,292)	-79.53% (13)
Student Cable TV	378,975	337,000	(41,975)	-11.08% (14)
Utilities	3,189,804	3,404,772	214,968	6.74% (15)
Scholarships	355,000	295,000	(60,000)	-16.90% (16)
Subtotal	\$10,798,704	\$10,004,197	(\$794,507)	-7.36%
FIXED & GENERAL EXPENSES:				
General Service Charge	\$3,661,448	\$3,734,677	\$73,229	2.00%
Property Insurance	177,410	206,730	29,320	16.53%
Debt Service	5,244,449	3,980,052	(1,264,397)	-24.11% (17)
Infrastructure Payment	948,500	948,500	0	0.00%
Renewals & Replacements	2,105,600	3,038,000	932,400	44.28% (18)
Subtotal Fixed & General Expenses	\$12,137,407	\$11,907,959	(\$229,448)	-1.89%
TOTAL EXPENSES	\$30,625,355	\$29,924,752	(\$700,603)	-2.29%

Notes:

Residence Halls

Revenue:

- (1) Room rentals – based on 6,200 fall occupancy (decrease of 200 from fall 2007); standard double room increases \$102/semester or 5.1%, with an overall average of 2.83% increase in rates
- (2) Conference – fewer conferences booked for summer

Expenses:

- (3) Contract – estimated savings from reorganization
- (4) Classified Staff – one part-time position upgraded to full-time offset by 2 positions converted to temporary hourly
- (5) Resident advisors – upgrade of meal plan option (\$93,150) plus room and tech fee rate increases
- (6) Custodial/Maintenance benefits – increase due to more accurate estimate of health care and fee waiver expenses
- (7) Temporary – minimum wage (\$19,792); additional hourly letter of appointments (\$70,256); reduction in overtime (\$16,980)
- (8) Communications – administrative phone costs previously in student telephones line (\$190,000) and \$110,000 for housing publications
- (9) Facility enhancements and equipment – change in funding process – will use reserves
- (10) Supplemental staffing – reductions due to budget constraints
- (11) Tuition & Fees – increases in meal plan for GA's and hall directors
- (12) Student Telephones – reduction for administrative phones
- (13) Apartment Rental – reduction in number of leased properties
- (14) Cable TV – reduction in leased properties
- (15) Utilities – based on guidelines
- (16) Scholarships – phase out of scholarships
- (17) Debt Service – completion of Founders obligation in FY08
- (18) Renewals/Replacements – increased 74% of released debt service funds - \$932,400

PROJECTED 2008-09 ROOM RENTAL INCOME: 2.83% INCREASE - 6,200 and 5,800 Occupants

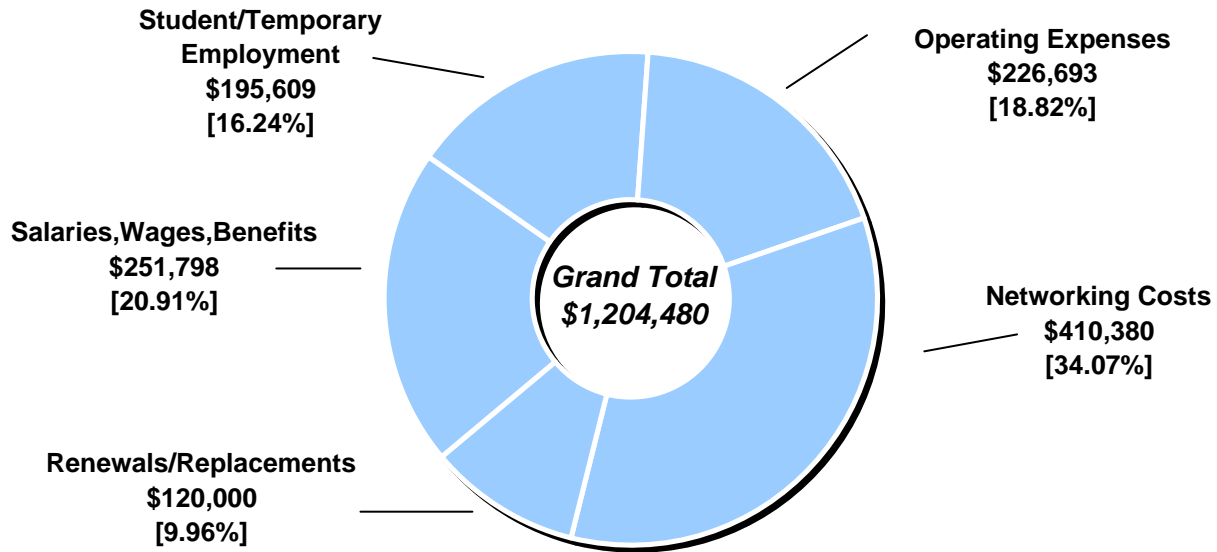
Room Type	2007-08 Room Rate	\$ Change in Rate	% Change in Rate	FY2009 Room Rate	Summer 2008	Fall 2008	Spring 2009	Fiscal Year Total
Standard Double	\$2,008	\$102	5.10%	\$2,110	70	3,874	3,630	7,574
2007-08 Income					\$92,400	\$6,937,640	\$6,222,792	\$13,252,832
2008-09 Income					\$101,640	\$8,175,690	\$7,660,752	\$15,938,082
Standard Single	\$2,755	\$95	3.45%	\$2,850		333	310	643
2007-08 Income						\$1,787,995	\$1,787,995	\$3,575,990
2008-09 Income						\$949,050	\$883,500	\$1,832,550
12-Month @ Standard Dbl		\$5,950		\$ 5,950		5	5	10
2007-08 Income						\$0	\$0	\$0
2008-09 Income				\$496		\$29,750	\$0	\$29,750
12-Month @ Standard Sgl		\$7,480		\$ 7,480		2	2	4
2007-08 Income						\$0	\$0	\$0
2008-09 Income				\$623		\$14,960	\$0	\$14,960
Offenhauer Double (A/C)	\$2,550	\$0	0.00%	\$2,550		703	656	1,359
2007-08 Income						\$1,810,500	\$1,667,700	\$3,478,200
2008-09 Income						\$1,792,650	\$1,672,800	\$3,465,450
Offenhauer Single (A/C)	\$3,150	(\$90)	-2.86%	\$3,060		71	66	137
2007-08 Income						\$214,200	\$214,200	\$428,400
2008-09 Income						\$217,260	\$201,960	\$419,220
Founders Double Suites (A/C)	\$2,760	(\$160)	-5.80%	\$2,600		383	355	738
2007-08 Income						\$1,095,720	\$974,280	\$2,070,000
2008-09 Income						\$995,800	\$923,000	\$1,918,800
Founders Single Suites (A/C)	\$3,285	(\$85)	-2.59%	\$3,200		195	181	376
2007-08 Income						\$522,315	\$515,745	\$1,038,060
2008-09 Income						\$624,000	\$579,200	\$1,203,200
12-Month @ Founders Dbl (A/C)		\$6,800		\$ 6,800		11	11	22
2007-08 Income						\$0	\$0	\$0
2008-09 Income				\$567		\$74,800	\$0	\$74,800
12-Month @ Founders Sgl (A/C)		\$8,075		\$ 8,075		7	7	14
2007-08 Income						\$0	\$0	\$0
2008-09 Income				\$673		\$56,525	\$0	\$56,525
Founders Super Single (A/C)	\$3,700	\$0	0.00%	\$3,700		12	11	23
2007-08 Income						\$37,000	\$37,000	\$74,000
2008-09 Income						\$44,400	\$40,700	\$85,100
Small Group Unit (double)	\$2,355	(\$70)	-2.97%	\$2,285		474	441	915
2007-08 Income						\$1,215,180	\$1,278,765	\$2,493,945
2008-09 Income						\$1,083,090	\$1,007,685	\$2,090,775
Small Group Premium (single)	\$3,020	(\$90)	-2.98%	\$2,930		57	56	113
2007-08 Income						\$129,860	\$129,860	\$259,720
2008-09 Income						\$167,010	\$164,080	\$331,090
Apartments - Double (A/C)	\$2,420	\$480	19.83%	\$2,900		66	62	128
2007-08 Income						\$951,060	\$905,080	\$1,856,140
2008-09 Income						\$191,400	\$179,800	\$371,200
Apartments - Single (A/C)	\$2,420	\$680	28.10%	\$3,100		7	7	14
2007-08 Income						\$0	\$0	\$0
2008-09 Income						\$21,700	\$21,700	\$43,400
Total Number					70	6,200	5,800	12,070
2007-08 Income					\$92,400	\$14,701,470	\$13,733,417	\$28,527,287
2008-09 Income					\$101,640	\$14,438,085	\$13,335,177	\$27,874,902

Budgeted 2007-08 Room Rental Income Excluding Fines & Forfeitures	\$28,527,287
Proposed 2008-09 Room Rental Income Excluding Fines & Forfeitures	\$27,874,902

Increase/(Decrease) in Room Rental Income from 2007-08 **(\$652,385)**

NOTE: Room Rates Listed Above Do Not Include Residence Hall Technology Fee

**BGSU Residential Computing Connection Budget
2008-09**



Expense	Allocation	Percentage
Salaries, Wages, Benefits	\$251,798	20.91%
Student/Temporary Employment	\$195,609	16.24%
Operating Expenses	\$226,693	18.82%
Networking Costs	\$410,380	34.07%
Renewals/Replacemenets	\$120,000	9.96%
Total	\$1,204,480	100.00%

Office of Finance & Administration 2/08

RESIDENTIAL COMPUTING CONNECTION BUDGET
2008-09
(Fund: 20000/DCC: 444100)

	2007-08	2008-09	\$	%
	Approved	Proposed	Difference	Difference
	BUDGET	BUDGET		
SOURCES OF FUNDS:				
Technology Fee	\$ 1,136,200	\$ 1,204,480	\$ 68,280	6.01% (1)
Other Income	2,500	0	(2,500)	-100.00%
Carryover	133,407	0	(133,407)	-100.00%
TOTAL FUNDS	\$ 1,272,107	\$ 1,204,480	\$ (67,627)	-5.32%
PROPOSED EXPENSES:				
EMPLOYEE COMPENSATION:				
Contract	\$ 160,894	\$ 160,894	\$ 0	0.00%
Classified	24,846	17,820	(7,026)	-28.28%
Retirement	23,747	25,020	1,273	5.36%
Health Care	29,999	35,249	5,250	17.50%
Other Benefits	5,919	6,380	461	7.79%
Wage/Compensation Pool	3,345	6,435	3,090	92.38%
Subtotal	\$ 248,750	\$ 251,798	\$ 3,048	1.23%
OPERATING EXPENSES:				
Part-time, Student, and Temporary	\$ 216,420	\$ 195,609	\$ (20,811)	-9.62% (2)
Supplies/Software	81,268	81,788	520	0.64%
Training/Travel	3,386	2,600	(786)	-23.21%
Communication	14,706	10,600	(4,106)	-27.92%
Lab Renovation/Maintenance/Repair/Rentals	241,868	63,030	(178,838)	-73.94% (3)
Maintenance & Repair	1,258	1,250	(8)	-0.64%
Supplemental Staffing	726	42,230	41,504	5716.80% (4)
Equipment/Furniture	38,699	25,000	(13,699)	-35.40%
Utilities	0	0	0	
Other Expenses	5,126	195	(4,931)	-96.20% (5)
Transfer for Networking Costs/Tech Support	419,900	410,380	(9,520)	-2.27%
Subtotal	\$ 1,023,357	\$ 832,682	\$ (190,675)	-18.63%
FIXED & GENERAL EXPENSES:				
Renewals/Replacements	\$ 0	\$ 120,000	\$ 120,000	(6)
General Service Charge	0	0	0	
Property Insurance	0	0	0	
Debt Service	0	0	0	
Subtotal	\$ 0	\$ 120,000	\$ 120,000	
TOTAL EXPENSES	\$ 1,272,107	\$ 1,204,480	\$ (187,627)	-14.75%
Revenue Over/(Under) Expenses	\$ 0	\$ 0	\$ 0	

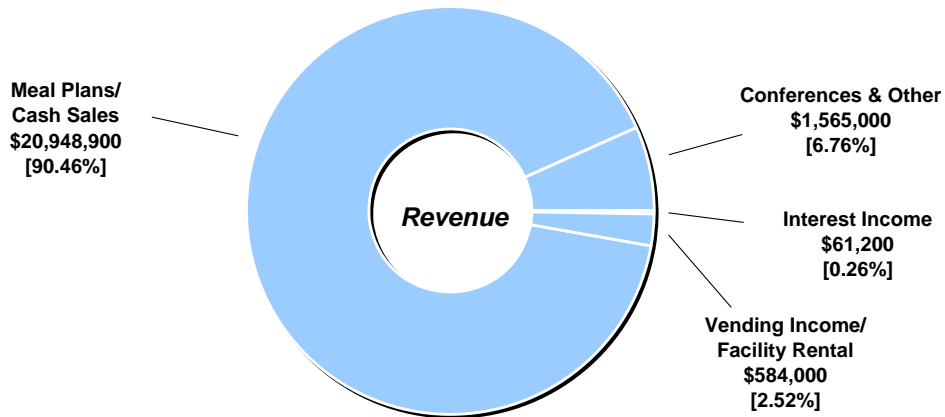
Notes:

- (1) Proposed increase of \$8 (8.7%) to \$100 per student per semester
- (2) Reduction in letters of appointment (1.5 FTE to .5 FTE)
- (3) Change in process - all wireless projects handled through reserves
- (4) Add cost for TSS support person
- (5) One-time expense in FY2008 not needed in FY2009
- (6) Funds earmarked from fee increase for future needs

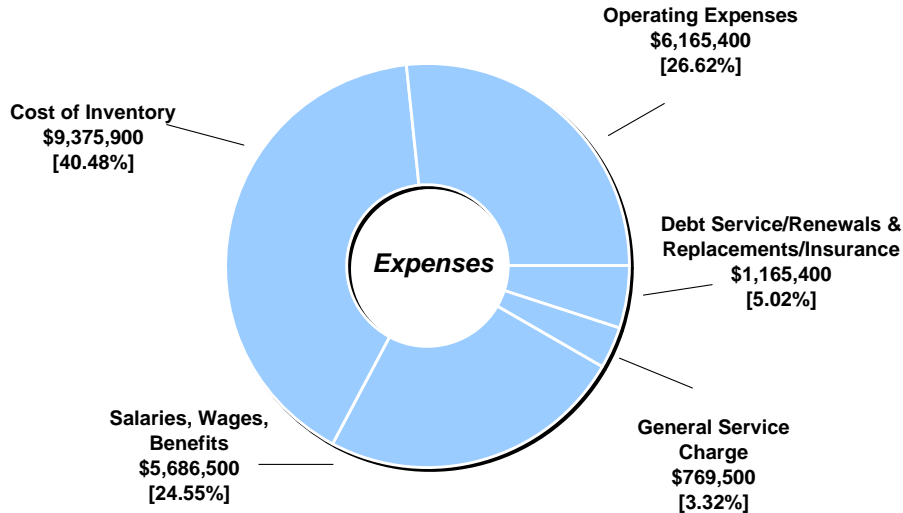
BGSU Dining Hall Budget

2008-09

Grand Total \$23,159,100



Revenue Source	Budget	Percentage
Meal Plans & Cash Sales	\$20,948,900	90.46%
Conferences & Other	\$1,565,000	6.76%
Interest Income	\$61,200	0.26%
Vending Income & Facility Rental	\$584,000	2.52%
Total	\$23,159,100	100.00%



Expense	Allocation	Percentage
Salaries, Wages, Benefits	\$5,686,500	24.55%
Cost of Inventory	\$9,375,900	40.48%
Operating Expenses	\$6,165,400	26.62%
Debt Service/Renewals & Replacements/Insurance	\$1,161,800	5.02%
General Service Charge	\$769,500	3.32%
Total	\$23,159,100	100.00%

2008-09 DINING SERVICES BUDGET
(Includes Dining Halls, and Union Dining)
(Fund: 22000/DCC: 450100-450999)

SOURCES OF FUNDS	2007-08 APPROVED BUDGET	PROPOSED 2008-09 BUDGET	\$ Difference	% Difference
Meal Plans/Cash Sales	\$ 18,126,132	\$ 20,948,900	\$ 2,822,768	15.57% (1)
Interest Income	60,000	61,200	1,200	2.00%
Facility Rentals	88,964	83,500	(5,464)	-6.14%
Miscellaneous Income	354,000	500,500	146,500	41.38% (2)
Conferences & Workshop Income	1,565,000	1,565,000	0	0.00%
TOTAL REVENUE	\$ 20,194,096	\$ 23,159,100	\$ 2,965,004	14.68%
PROPOSED EXPENSES				
FOOD SERVICE MANAGEMENT:				
Salaries & Wages:				
Contract	\$ 1,182,646	\$ 1,252,900	\$ 70,254	5.94%
Classified	2,358,801	2,480,300	121,499	5.15%
Wage/Compensation Pool	57,849	157,400	99,551	172.09% (3)
Sub-Total Salaries & Wages	<u>\$ 3,599,296</u>	<u>\$ 3,890,600</u>	<u>\$ 291,304</u>	<u>8.09% (4)</u>
Staff Benefits:				
Retirement	\$ 535,491	\$ 614,700	\$ 79,209	14.79% (5)
Health Insurance	792,258	781,300	(10,958)	-1.38%
Other Benefits	353,151	399,900	46,749	13.24% (6)
Sub-Total Staff Benefits	<u>\$ 1,680,900</u>	<u>\$ 1,795,900</u>	<u>\$ 115,000</u>	<u>6.84%</u>
Cost of Inventory	<u>\$ 7,857,700</u>	<u>\$ 9,375,900</u>	<u>\$ 1,518,200</u>	<u>19.32% (7)</u>
OPERATING EXPENSES:				
Temporary Employment	\$ 2,489,332	\$ 3,030,700	\$ 541,368	21.75% (8)
Supplies	632,200	600,000	(32,200)	-5.09%
Information/Communication	135,000	142,500	7,500	5.56%
Repairs & Maintenance	270,000	285,000	15,000	5.56%
Equipment	175,000	260,000	85,000	48.57% (9)
Travel	45,000	50,000	5,000	11.11%
Supplemental Staffing	69,700	55,000	(14,700)	-21.09% (10)
Laundry	180,000	130,000	(50,000)	-27.78% (11)
Utilities	660,000	756,600	96,600	14.64% (12)
Scholarships	155,000	50,000	(105,000)	-67.74% (13)
Facility Charge (Union/Steak Escape/Starbucks)	315,000	350,000	35,000	11.11%
Other	315,200	455,600	140,400	44.54% (14)
Sub-Total Operating Expenses	<u>\$ 5,441,432</u>	<u>\$ 6,165,400</u>	<u>\$ 723,968</u>	<u>13.30%</u>
FIXED & GENERAL EXPENSES:				
Renewals/Replacements	\$ 519,538	\$ 1,000,000	\$ 480,462	92.48% (15)
General Service Charge	754,347	769,500	15,153	2.01%
Property Insurance	22,970	30,000	7,030	30.61%
Debt Service	317,913	131,800	(186,113)	-58.54% (16)
Sub-Total Fixed & General Expenses	<u>\$ 1,614,768</u>	<u>\$ 1,931,300</u>	<u>\$ 316,532</u>	<u>19.60%</u>
TOTAL EXPENSES	\$ 20,194,096	\$ 23,159,100	\$ 2,965,004	14.68%
Revenue Over/(Under) Expenses	\$ -	\$ -		

Notes:

Dining Services

Revenue:

- (1) Bronze meal plan increases \$61/semester or 4.56%, with an overall average of 4.73% increase in rates
Elimination of student meal plan rollover from year to year effective Fall 2009;
future rollover only available fall semester to spring semester
At FY08 year end rollover balance estimated at \$3.0 million
- (2) Miscellaneous -\$135,500 forfeitures as a result of elimination of the rollover policy

Expenses:

- (3) Wage/Compensation Pool – 1.5% pool last year vs. 3.0% this year
- (4) Salaries & Wages – addition of a marketing coordinator and additional hours for summer camps needs (wages higher by \$104,300 due to lower wage pool last year)
- (5) Retirement – increases due to additional personnel
- (6) Other Benefits – increase due to additional fee waiver usage
- (7) Cost of Inventory – food prices to increase 4-5%
- (8) Temporary employment – minimum wage increase and increased labor to handle meal plan surge due to rollover elimination
- (9) Equipment – replacement of outmoded and non-functioning kitchen equipment
- (10) Supplemental Staffing – reflects actual usage expected
- (11) Laundry – new laundry contract
- (12) Utilities – increased per guidelines
- (13) Scholarships – restructuring of scholarship programs with reduction in the National Merit Scholarship Program
- (14) Other expense – the new fee structure for BG1 card (2% of sales posted through system)
- (15) Renewals/Replacements – increased from surge in meal plan revenue - \$480,500
- (16) Debt Service – completion of Founders obligation in FY08

2008-09 DINING SERVICES BUDGET (Includes Dining Halls, and Union Dining)			
	2007-08 APPROVED BUDGET	PROPOSED 2008-09 BUDGET	COMMENTS
SOURCES OF FUNDS:			
Meal Plans/Cash Sales	\$ 18,126,132	\$ 20,948,900	projected rate increase 4.6%, elimination of rollover
Interest Income	60,000	61,200	per guidelines
Facility Rentals	88,964	83,500	per guidelines
Miscellaneous Income	354,000	500,500	
Conferences & Workshop Income	1,565,000	1,565,000	projected decrease in conference revenues
TOTAL FUNDS	\$ 20,194,096	\$ 23,159,100	
PROPOSED EXPENSES:			
FOOD SERVICE MANAGEMENT:			
Salaries & Wages:			
Contract	\$ 1,182,646	\$ 1,252,900	Addition Marketing position plus 1.5% from FY08
Classified	2,358,801	2,480,300	plus 1.5% from FY08
Wage/Compensation Pool	57,849	157,400	per guidelines
Sub-Total Salaries & Wages	<u>\$ 3,599,296</u>	<u>\$ 3,890,600</u>	
Staff Benefits:			
Retirement	\$ 535,491	\$ 614,700	per guidelines, P-1's
Health Insurance	792,258	781,300	per guidelines, P-1's
Other Benefits	353,151	399,900	per guidelines, P-1's
Sub-Total Staff Benefits	<u>\$ 1,680,900</u>	<u>\$ 1,795,900</u>	
Cost of Inventory	<u>\$ 7,857,700</u>	<u>\$ 9,375,900</u>	Sales increase 40.1% food cost
OPERATING EXPENSES:			
Temporary Employment	\$ 2,489,332	\$ 3,030,700	Increased student staffing - rollover
Supplies	632,200	600,000	per year end history
Information/Communication	135,000	142,500	per guidelines and history
Repairs & Maintenance	270,000	285,000	
Equipment	175,000	260,000	Increased equipment for temp McDonald renovations
Travel	45,000	50,000	
Supplemental Staffing	69,700	55,000	
Laundry	180,000	130,000	New laundry contract
Utilities	660,000	756,600	Increase of 8% per VP for Finance & Admin.
Scholarships	155,000	50,000	BGSU Scholarship funding shift
Facility Charge (Union/Steak Escape/Starbucks)	315,000	350,000	payments to BTSU
Other	315,200	455,600	BG1 Fees at 2% of sales increase \$134,000
Sub-Total Operating Expenses	<u>\$ 5,441,432</u>	<u>\$ 6,165,400</u>	
FIXED & GENERAL EXPENSES:			
Renewals/Replacements	\$ 519,538	\$ 1,000,000	per guidelines
General Service Charge	754,347	769,500	per guidelines
Property Insurance	22,970	30,000	per guidelines
Debt Service	317,913	131,800	Founders debt completion in FY08
Sub-Total Fixed & General Expenses	<u>\$ 1,614,768</u>	<u>\$ 1,931,300</u>	
TOTAL EXPENSES	\$ 20,194,096	\$ 23,159,100	
Revenue Over/(Under) Expenses	\$ -	\$ -	

***PROPOSED 2008-09
MISCELLANEOUS AUXILIARY BUDGETS***

***Proposed to the Board of Trustees
June 25, 2008***

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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. With the exception of the Firelands Parking Services, the budgetary units are located on the Main Campus. The four largest services of this type are the University Bookstore, Parking & Traffic, and the Golf Course.

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 fund balances or an accumulated fund balance. 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 Bookstore, vending machines, laundry machines, etc., and with off-campus participating merchants, and assured value accounts for faculty and staff.

Farm Leases

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

Parking Services - Firelands

Operates and maintains Firelands parking areas.

Parking & Traffic/Shuttle Services/Union Parking - Main Campus

Operates and maintains Main Campus parking areas, the Visitor Information Center, and the Shuttle Service (a bus service for students and the University community around the inner campus area, to and from the Visitor Information Center, and to off-campus areas north and south of Wooster Street).

Research Enterprise Park

45 acre site east of campus providing leased space for businesses and research enterprises.

University Bookstore

University Bookstore provides full-range of books, supplies, BGSU clothing and notions and is located in the Bowen-Thompson Student Union.

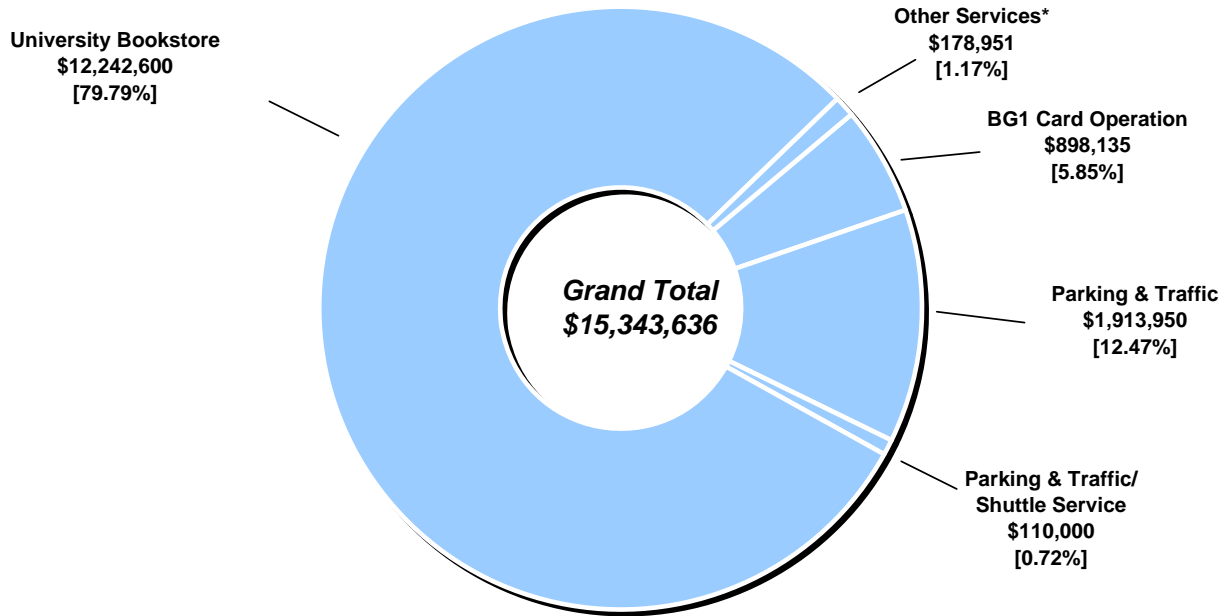
PLANNING GUIDELINES

The following special items were provided to these budget administrators for use in developing their 2008-09 budget requests.

1. **Wage/Compensation Pool:** Classified and administrative staff salary increases are included in the wage/compensation pool. Approval of this budget does not commit the Board to a specific compensation increase. Rather, a compensation pool of 3.0%, which is sufficient to cover a 3.0% increase in salary plus retirement benefits, is proposed to permit these budgets to fund compensation increases, which the Board may approve. If the pool is larger than required, the funds will not be allocated. If the pool is smaller than required, the additional funds will be covered by reductions in operating budget items or the generation of additional income.
2. **Health Care Insurance:** Health care rates are projected to increase above the January 1, 2008 rates. The increases are varied and determined by the usage rates among the four plans with the lowest increase being in the employee only plan (4.6%) and the highest being in the employee + spouse plan (9.3%).
3. **Employee/Dependent Fee Waivers:** As a planning guideline, fees are projected to remain constant. These budgets must cover the costs of any fee waiver benefits used by the employees and/or employees' dependents during the year. Increases in this line item will only occur from additional participants in the program.
4. **Utilities:** In 2008-09, a 10% increase is included for potential electrical rate increases due to pending deregulation legislation that could significantly impact the purchase of electricity. This action is anticipated to occur after January 1, 2009. A 5% increase is included for potential water/sewage rate increases.
5. **General Service Charge:** The general service charge is assessed to all auxiliary budgets to recover some of the costs of centralized services provided to all areas and funded by the educational budget. Some of the centralized services are: Purchasing, Business Office, Payroll, and Bursar. The charge for next year is projected at a 2% increase.
6. **Minimum Wage:** A 2% minimum wage increase (based on anticipated CPI rates) is included for student wages based on current legislative requirements.

No additional initiatives or special budget requirements are included in these budgets. Any enrollment-related expenses are based on assuming a housing estimate of 6,200 students and overall main campus enrollment of 20,800.

BGSU Miscellaneous Auxiliary Budgets 2008-09



	Allocation	% of Total
Miscellaneous Auxiliary Budgets		
BG1 Card Operation	\$898,135	5.85%
Parking & Traffic	\$1,913,950	12.47%
Parking & Traffic - Shuttle Service	\$110,000	0.72%
University Bookstore	\$12,242,600	79.79%
*Other Services:	\$178,951	1.17%
Farm Leases	\$30,907	
Parking Services - Firelands	\$115,224	
Research Enterprise Park	\$32,820	
Total	\$15,343,636	100.00%

**SUMMARY OF 2008-09 RECOMMENDATIONS
FOR MISCELLANEOUS AUXILIARY BUDGETS REVENUE**

	<u>2007-08 APPROVED BUDGET</u>	<u>2008-09 PROPOSED BUDGET</u>	<u>\$ INC.</u>	<u>% INC.</u>
BG1 Card	\$931,850	\$898,135	(\$33,715)	-3.62%
Farm Leases	\$30,907	\$30,907	\$0	0.00%
Parking & Traffic - Main Campus	\$1,773,150	\$1,913,950	\$140,800	7.94%
Parking & Traffic--Shuttle Service	\$90,000	\$110,000	\$20,000	22.22%
Parking Services--Firelands	\$114,389	\$115,224	\$835	0.73%
Research Enterprise Park	\$32,820	\$32,820	\$0	0.00%
University Bookstore	<u>\$13,559,116</u>	<u>\$12,242,600</u>	<u>(\$1,316,516)</u>	<u>-9.71%</u>
TOTALS	<u><u>\$16,532,232</u></u>	<u><u>\$15,343,636</u></u>	<u><u>(\$1,188,596)</u></u>	<u><u>-7.19%</u></u>
% Change		-7.19%		

**BG1 CARD OPERATION
BUDGET FOR 2008-09**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
External Transaction Fees	\$ 36,850	\$ 45,000	\$ 8,150	22.12%
ID Production Fees	275,000	275,000	0	0.00%
Internal Transaction Fees	345,000	382,000	37,000	10.72% (1)
Central Funding	225,000	146,135	(78,865)	-35.05%
Pouring Rights	<u>50,000</u>	<u>50,000</u>	<u>0</u>	<u>0.00%</u>
TOTAL REVENUE	<u>\$ 931,850</u>	<u>\$ 898,135</u>	<u>\$ (33,715)</u>	<u>-3.62%</u>
EXPENSES:				
Salaries and Wages:				
Contract	\$ 94,563	\$ 95,933	\$ 1,370	1.45%
Classified	98,127	96,782	(1,345)	-1.37%
Wage/Compensation Pool	<u>0</u>	<u>5,781</u>	<u>5,781</u>	
Sub-total Salaries & Wages	<u>\$ 192,690</u>	<u>\$ 198,496</u>	<u>\$ 5,806</u>	<u>3.01%</u>
Staff Benefits:				
Retirement	\$ 26,756	\$ 26,980	\$ 224	0.84%
Health Insurance	31,071	26,242	(4,829)	-15.54%
Other	<u>25,501</u>	<u>33,309</u>	<u>7,808</u>	<u>30.62%</u>
Sub-total Staff Benefits	<u>\$ 83,328</u>	<u>\$ 86,531</u>	<u>\$ 3,203</u>	<u>3.84%</u>
Cost of Sales	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>0.00%</u>
Operating Expenses:				
Temporary Employment	\$ 15,767	\$ 19,767	\$ 4,000	25.37%
Supplies	14,683	109,549	94,866	646.09% (2)
Information and Communication	22,920	109,500	86,580	377.75% (3)
Repairs and Maintenance	194,000	5,000	(189,000)	-97.42% (4)
Equipment	45,000	45,000	0	0.00%
Travel	5,600	10,000	4,400	78.57%
Supplemental Staffing	5,000	8,900	3,900	78.00%
Other Expenses	<u>192,862</u>	<u>145,392</u>	<u>(47,470)</u>	<u>-24.61%</u>
Sub-total Operating Expenses	<u>\$ 495,832</u>	<u>\$ 453,108</u>	<u>(42,724)</u>	<u>-8.62%</u>
Non-Operating Expenses:				
Facility Charge	\$ 0	\$ 0	\$ 0	
Renewals/Replacements	150,000	150,000	0	0.00%
General Service Charge	0	0	0	
Debt Service	0	0	0	
Insurance	<u>0</u>	<u>0</u>	<u>0</u>	
Sub-total Fixed Expenses	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 0</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 931,850</u>	<u>\$ 898,135</u>	<u>\$ 0</u>	<u>0.00%</u>
Revenue Over/(Under) Expenses	\$ 0	\$ 0	\$ 0	

Notes:

- (1) 2% of dining sales per original agreement
- (2) Software license renewal
- (3) Maintenance agreements on equipment
- (4) Maintenance agreements and software license were budgeted here in FY 2008

**FARM LEASES
BUDGET FOR 2008-09**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
Sales	\$ 30,907	\$ 30,907	\$ 0	0.00%
Other Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL REVENUE	<u>\$ 30,907</u>	<u>\$ 30,907</u>	<u>\$ 0</u>	<u>0.00%</u>
EXPENSES:				
Salaries and Wages:				
Contract	\$ 9,000	\$ 9,270	\$ 270	3.00%
Classified	0	0	0	
Wage/Compensation Pool	162	167	5	3.09%
Sub-total Salaries & Wages	<u>\$ 9,162</u>	<u>\$ 9,437</u>	<u>\$ 275</u>	<u>3.00%</u>
Staff Benefits:				
Retirement	\$ 1,250	\$ 1,298	\$ 48	3.84%
Health Insurance	1,356	1,410	54	3.98%
Other	222	225	3	1.35%
Sub-total Staff Benefits	<u>\$ 2,828</u>	<u>\$ 2,933</u>	<u>\$ 105</u>	<u>3.71%</u>
Cost of Sales	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Operating Expenses:				
Temporary Employment	\$ 0	\$ 0	\$ 0	
Supplies	0	0	0	
Information and Communication	0	0	0	
Repairs and Maintenance	6,000	6,000	0	0.00%
Equipment	0	0	0	
Travel	0	0	0	
Supplemental Staffing	0	0	0	
Utilities	0	0	0	
Other Expenses	0	0	0	
Sub-total Operating Expenses	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 0</u>	<u>0.00%</u>
Non-Operating Expenses:				
Facility Charge	\$ 0	\$ 0	\$ 0	
Renewals/Replacements	0	0	0	
General Service Charge	1,623	1,655	32	1.97%
Debt Service	0	0	0	
Insurance	0	0	0	
Sub-total Fixed Expenses	<u>\$ 1,623</u>	<u>\$ 1,655</u>	<u>\$ 32</u>	<u>1.97%</u>
TOTAL EXPENSES	<u>\$ 19,613</u>	<u>\$ 20,025</u>	<u>\$ 412</u>	<u>2.10%</u>
Revenue Over/(Under) Expenses	\$ 11,294	\$ 10,882	\$ (412)	-3.65%

Notes:
No change

**PARKING & TRAFFIC
BUDGET FOR 2008-09
(Includes Bowen-Thompson Student Union Parking)**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
Sales (Registration Fees/Meters)	\$ 1,131,500	\$ 1,243,950	\$ 112,450	9.94% (1)
Other Revenue (Fines, etc.)	641,650	670,000	28,350	4.42% (2)
Carryover (Maintenance)	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE	<u>\$ 1,773,150</u>	<u>\$ 1,913,950</u>	<u>\$ 140,800</u>	<u>7.94%</u>
EXPENSES:				
Salaries and Wages:				
Contract	\$ 27,131	\$ 27,945	\$ 814	3.00%
Classified	378,649	392,187	13,538	3.58%
Wage/Compensation Pool	<u>7,758</u>	<u>15,125</u>	<u>7,367</u>	<u>94.96%</u>
Sub-total Salaries & Wages	<u>\$ 413,538</u>	<u>\$ 435,257</u>	<u>\$ 21,719</u>	<u>5.25%</u>
Staff Benefits:				
Retirement	\$ 61,652	\$ 63,788	\$ 2,136	3.46%
Health Insurance	64,764	73,259	8,495	13.12%
Other	<u>22,436</u>	<u>19,362</u>	<u>(3,074)</u>	<u>-13.70%</u>
Sub-total Staff Benefits	<u>\$ 148,852</u>	<u>\$ 156,409</u>	<u>\$ 7,557</u>	<u>5.08%</u>
Cost of Sales	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Operating Expenses:				
Temporary Employment	\$ 87,239	\$ 103,636	\$ 16,397	18.80% (3)
Supplies	45,590	49,589	3,999	8.77%
Information and Communication	47,052	47,052	0	0.00%
Repairs and Maintenance	196,970	282,817	85,847	43.58% (4)
Equipment	22,000	2,200	(19,800)	-90.00% (5)
Travel	3,436	3,436	0	0.00%
Supplemental Staffing	88,000	88,000	0	
Utilities	88,602	88,665	63	0.07%
Support for University Shuttle	451,368	478,727	27,359	6.06%
Other Expenses	<u>550</u>	<u>550</u>	<u>0</u>	<u>0.00%</u>
Sub-total Operating Expenses	<u>\$ 1,030,807</u>	<u>\$ 1,144,672</u>	<u>\$ 113,865</u>	<u>11.05%</u>
Non-Operating Expenses:				
Facility Charge	\$ 6,300	\$ 6,300	\$ 0	0.00%
Renewals/Replacements	15,000	15,000	0	0.00%
General Service Charge	8,947	9,126	179	2.00%
Debt Service	145,296	145,296	0	0.00%
Insurance	<u>4,410</u>	<u>1,890</u>	<u>(2,520)</u>	<u>-57.14%</u>
Sub-total Fixed Expenses	<u>\$ 179,953</u>	<u>\$ 177,612</u>	<u>\$ (2,341)</u>	<u>-1.30%</u>
TOTAL EXPENSES	<u>\$ 1,773,150</u>	<u>\$ 1,913,950</u>	<u>\$ 140,800</u>	<u>7.94%</u>
Revenue Over/(Under) Expenses	\$ 0	\$ 0	\$ 0	

Notes:

- (1) \$10 increase per annual and semester permits; \$5 for evening and summer semesters
- (2) Additional violations projected
- (3) Minimum wage increases and student job reclassifications
- (4) Anticipated parking lot improvements
- (5) One-time replacement cost of 2 parking vehicles in FY 2008

**PARKING & TRAFFIC
Shuttle Service
BUDGET FOR 2008-09**

	<u>2007-08 APPROVED BUDGET</u>	<u>2008-09 PROPOSED BUDGET</u>	<u>\$ INC.</u>	<u>% INC.</u>
REVENUE:				
Other Income	\$ 90,000	\$ 110,000	\$ 20,000	22.22% (1)
Support from Parking/Traffic	<u>451,368</u>	<u>478,727</u>	<u>27,359</u>	<u>6.06%</u>
TOTAL REVENUE	<u>\$ 541,368</u>	<u>\$ 588,727</u>	<u>\$ 47,359</u>	<u>8.75%</u>
EXPENSES:				
Salaries and Wages:				
Contract	\$ 0	\$ 0	\$ 0	
Classified	122,287	125,955	3,668	3.00%
Wage/Compensation Pool	2,822	4,534	1,712	60.67%
Sub-total Salaries & Wages	<u>\$ 125,109</u>	<u>\$ 130,489</u>	<u>\$ 5,380</u>	<u>4.30%</u>
Staff Benefits:				
Retirement	\$ 39,182	\$ 40,572	\$ 1,390	3.55%
Health Insurance	20,475	23,109	2,634	12.86%
Other	21,220	29,287	8,067	38.02%
Sub-total Staff Benefits	<u>\$ 80,877</u>	<u>\$ 92,968</u>	<u>\$ 12,091</u>	<u>14.95%</u>
Cost of Sales	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Operating Expenses:				
Temporary Employment	\$ 162,404	\$ 189,856	\$ 27,452	16.90% (2)
Supplies	56,218	62,574	6,356	11.31% (3)
Information and Communication	6,000	6,000	0	0.00%
Repairs and Maintenance	32,310	32,500	190	0.59%
Equipment	1,200	1,200	0	0.00%
Travel	50	50	0	0.00%
Supplemental Staffing	0	0	0	
Utilities	0	0	0	
Other Expenses	1,200	1,200	0	0.00%
Sub-total Operating Expenses	<u>\$ 259,382</u>	<u>\$ 293,380</u>	<u>\$ 33,998</u>	<u>13.11%</u>
Non-Operating Expenses:				
Facility Charge	\$ 0	\$ 0	\$ 0	
Renewals/Replacements	66,000	66,000	0	0.00%
General Service Charge	0	0	0	
Debt Service	0	0	0	
Insurance	10,000	5,890	(4,110)	-41.10%
Sub-total Fixed Expenses	<u>\$ 76,000</u>	<u>\$ 71,890</u>	<u>\$ (4,110)</u>	<u>-5.41%</u>
TOTAL EXPENSES	<u>\$ 541,368</u>	<u>\$ 588,727</u>	<u>\$ 47,359</u>	<u>8.75%</u>
Revenue Over/(Under) Expenses	\$ 0	\$ 0	\$ 0	

Notes:

- (1) Increased number of charters
- (2) Reflects actual hours of operation
- (3) Increased gasoline costs

**PARKING SERVICES -- FIRELANDS
BUDGET FOR 2008-09**

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
Sales (Registration Fees)	\$ 74,000	\$ 74,000	\$ 0	0.00%
Other Revenue (Fines, etc.)	<u>40,389</u>	<u>41,224</u>	<u>835</u>	<u>2.07%</u>
TOTAL REVENUE	\$ <u>114,389</u>	\$ <u>115,224</u>	\$ <u>835</u>	<u>0.73%</u>
EXPENSES:				
Salaries and Wages:				
Contract	\$ 0	\$ 0	\$ 0	
Classified	0	0	0	
Wage/Compensation Pool	<u>0</u>	<u>0</u>	<u>0</u>	
Sub-total Salaries & Wages	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Staff Benefits:				
Retirement	\$ 0	\$ 0	\$ 0	
Health Insurance	0	0	0	
Other	<u>0</u>	<u>0</u>	<u>0</u>	
Sub-total Staff Benefits	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Cost of Sales	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Operating Expenses:				
Temporary Employment	\$ 0	\$ 0	\$ 0	
Supplies	4,575	4,775	200	4.37%
Information and Communication	2,250	2,250	0	0.00%
Repairs and Maintenance	3,000	3,000	0	0.00%
Equipment	0	0	0	
Travel	0	0	0	
Supplemental Staffing	0	0	0	
Utilities	0	0	0	
Other Expenses	<u>104,564</u>	<u>105,199</u>	<u>635</u>	<u>0.61%</u>
Sub-total Operating Expenses	<u>\$ 114,389</u>	<u>\$ 115,224</u>	<u>\$ 835</u>	<u>0.73%</u>
Non-Operating Expenses:				
Facility Charge	\$ 0	\$ 0	\$ 0	
Renewals/Replacements	0	0	0	
General Service Charge	0	0	0	
Debt Service	0	0	0	
Insurance	<u>0</u>	<u>0</u>	<u>0</u>	
Sub-total Fixed Expenses	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
TOTAL EXPENSES	\$ <u>114,389</u>	\$ <u>115,224</u>	\$ <u>835</u>	<u>0.73%</u>
Revenue Over/(Under) Expenses	\$ 0	\$ 0	\$ 0	

Notes:
No change

**RESEARCH ENTERPRISE PARK
BUDGET FOR 2008-09**

	2006-07 APPROVED BUDGET	2007-08 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
Sales	\$ 0	\$ 0	\$ 0	
Other Revenue	32,820	32,820	0	0.00%
TOTAL REVENUE	\$ 32,820	\$ 32,820	\$ 0	0.00%
EXPENSES:				
Salaries and Wages:				
Contract	\$ 0	\$ 0	\$ 0	
Classified	0	0	0	
Wage/Compensation Pool	0	0	0	
Sub-total Salaries & Wages	\$ 0	\$ 0	\$ 0	
Staff Benefits:				
Retirement	\$ 0	\$ 0	\$ 0	
Health Insurance	0	0	0	
Other	0	0	0	
Sub-total Staff Benefits	\$ 0	\$ 0	\$ 0	
Cost of Sales	\$ 0	\$ 0	\$ 0	
Operating Expenses:				
Temporary Employment	\$ 0	\$ 0	\$ 0	
Supplies	0	0	0	
Information and Communication	0	0	0	
Repairs and Maintenance	11,000	11,000	0	0.00%
Equipment	0	0	0	
Travel	0	0	0	
Infrastructure Agreement	0	0	0	
Supplemental Staffing	0	0	0	
Utilities	2,000	2,000	0	0.00%
Other Expenses	750	750	0	0.00%
Sub-total Operating Expenses	\$ 13,750	\$ 13,750	\$ 0	0.00%
Non-Operating Expenses:				
Facility Charge	\$ 0	\$ 0	\$ 0	
Renewals/Replacements	0	0	0	
General Service Charge	0	0	0	
Debt Service	0	0	0	
Insurance	0	0	0	
Sub-total Fixed Expenses	\$ 0	\$ 0	\$ 0	
TOTAL EXPENSES	\$ 13,750	\$ 13,750	\$ 0	0.00%
Revenue Over/(Under) Expenses	\$ 19,070	\$ 19,070	\$ 0	0.00%

Notes:
No change

UNIVERSITY BOOKSTORE
(Includes Firelands Bookstore, Peregrine Shop, and BGSU on Main)
BUDGET FOR 2008-09

	2007-08 APPROVED BUDGET	2008-09 PROPOSED BUDGET	\$ INC.	% INC.
REVENUE:				
Sales - Main Campus	\$ 13,220,000	\$ 11,965,600	\$ (1,254,400)	-9.49% (1)
Other Revenue	<u>339,116</u>	<u>277,000</u>	<u>(62,116)</u>	<u>-18.32% (2)</u>
TOTAL REVENUE	<u>\$ 13,559,116</u>	<u>\$ 12,242,600</u>	<u>\$ (1,316,516)</u>	<u>-9.71%</u>
EXPENSES:				
Salaries and Wages:				
Contract	\$ 334,478	\$ 347,354	\$ 12,876	3.85%
Classified	775,148	779,024	3,876	0.50%
Wage/Compensation Pool	<u>17,492</u>	<u>36,050</u>	<u>18,558</u>	<u>106.09% (3)</u>
Sub-total Salaries & Wages	<u>\$ 1,127,118</u>	<u>\$ 1,162,428</u>	<u>\$ 35,310</u>	<u>3.13%</u>
Staff Benefits:				
Retirement	\$ 158,098	\$ 163,369	\$ 5,271	3.33%
Health Insurance	194,559	205,353	10,794	5.55%
Other	<u>86,220</u>	<u>85,108</u>	<u>(1,112)</u>	<u>-1.29%</u>
Sub-total Staff Benefits	<u>\$ 438,877</u>	<u>\$ 453,830</u>	<u>\$ 14,953</u>	<u>3.41%</u>
Cost of Sales	<u>\$ 9,552,770</u>	<u>\$ 8,360,170</u>	<u>\$ (1,192,600)</u>	<u>-12.48% (4)</u>
Operating Expenses:				
Temporary Employment	\$ 393,637	\$ 377,861	\$ (15,776)	-4.01%
Supplies	84,200	84,200	0	0.00%
Information and Communication	158,500	159,500	1,000	0.63%
Repairs and Maintenance	25,750	25,750	0	0.00%
Equipment	37,500	36,500	(1,000)	-2.67%
Travel	40,900	40,900	0	0.00%
Supplemental Staffing	12,500	12,500	0	0.00%
Scholarship Program	99,000	100,000	1,000	1.01%
Utilities	6,200	6,200	0	
Endowed Scholarship Fund	10,000	10,000	0	
Facility Charge	697,600	697,600	0	0.00%
Other Expenses	<u>446,419</u>	<u>217,600</u>	<u>(228,819)</u>	<u>-51.26% (5)</u>
Sub-total Operating Expenses	<u>\$ 2,012,206</u>	<u>\$ 1,768,611</u>	<u>\$ (243,595)</u>	<u>-12.11%</u>
Non-Operating Expenses:				
Renewals/Replacements	\$ 106,000	\$ 106,000	\$ 0	0.00%
General Service Charge	254,618	259,710	5,092	2.00%
Debt Service	0	0	0	
Insurance	<u>3,900</u>	<u>4,460</u>	<u>560</u>	<u>14.36%</u>
Sub-total Fixed Expenses	<u>\$ 364,518</u>	<u>\$ 370,170</u>	<u>\$ 5,652</u>	<u>1.55%</u>
TOTAL EXPENSES	<u>\$ 13,495,489</u>	<u>\$ 12,115,209</u>	<u>\$ (1,380,280)</u>	<u>-10.23%</u>
Revenue Over/(Under) Expenses	\$ 63,627	\$ 127,391	\$ 63,764	100.22%

Notes:

- (1) \$1.2 million less due to elimination of BiG charge and growing internet competition
- (2) Reduced commissions from lower textbook buyback and lower technology sales
- (3) 1.5% pool last year vs. 3.0% this year
- (4) Directly related to sales decrease
- (5) Reduced credit card fee charges of \$90,000