

PROPOSED FY 2017 EDUCATIONAL & GENERAL BUDGETS

**Proposed to
Board of Trustees**

Prepared by the Office of Finance and Administration

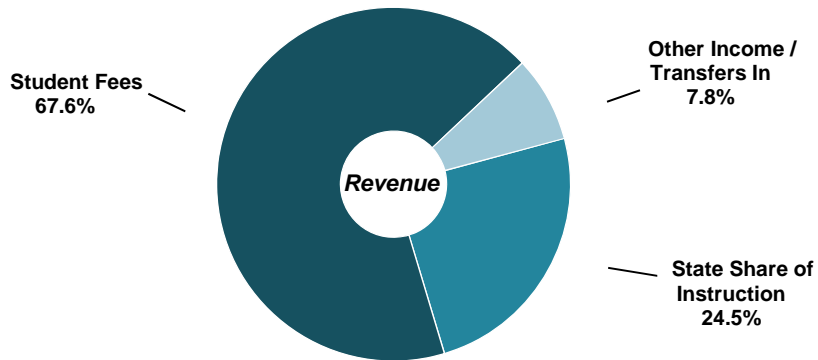
June 23, 2016

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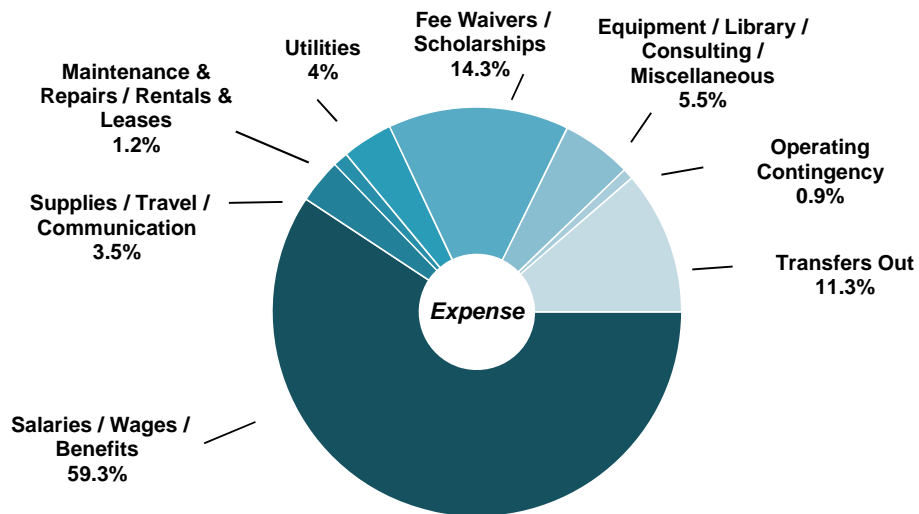
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**BGSU Educational & General Revenue & Expense Summary
Bowling Green Campus FY 2017**

Grand Total \$ 288,376,367



Revenue Source	Budget	Percentage
State Share of Instruction	\$70,675,511	24.5%
Student Fees	\$195,065,476	67.6%
Other Income / Transfers In	\$22,635,380	7.8%
Total	\$288,376,367	100.0%



Expense	Budget	Percentage
Salaries / Wages / Benefits	\$170,982,914	59.3%
Supplies / Travel / Communication	\$10,110,458	3.5%
Maintenance & Repairs / Rentals & Leases	\$3,397,820	1.2%
Utilities	\$11,603,063	4.0%
Fee Waivers / Scholarships	\$41,145,833	14.3%
Equipment / Library / Consulting / Miscellaneous	\$15,966,774	5.5%
Operating Contingency	\$2,491,648	0.9%
Transfers Out	\$32,677,857	11.3%
Total	\$288,376,367	100.0%

Current Unrestricted Educational & General Expenditures Budget
Fiscal Year 2017 Compared to Fiscal Year 2016
Bowling Green Campus (Fund: 10000)

	FY 2016 RESTATED BUDGET	FY 2017 PROPOSED BUDGET	\$ INC / (DECR)	% INC / (DECR)	% of Total Funds Available	BUDGET NOTE
Revenue:						
State Share of Instruction	\$ 66,856,311	\$ 70,675,511	\$ 3,819,200	5.7%	24.5%	[1]
Total State Share	\$ 66,856,311	\$ 70,675,511	\$ 3,819,200	5.7%	24.5%	
Instructional Fees	\$ 148,542,979	\$ 150,421,753	\$ 1,878,774	1.3%	52.2%	[2, 4]
Non-Resident Fees	19,331,250	19,431,250	100,000	0.5%	6.7%	[3]
General Fees	24,969,322	25,212,473	243,151	1.0%	8.7%	[2, 4]
Total Tuition & Fees	\$ 192,843,551	\$ 195,065,476	\$ 2,221,925	1.2%	67.6%	
Other Income	\$ 14,202,945	\$ 15,189,119	\$ 986,174	6.9%	5.3%	[5]
Total Revenues	\$ 273,902,807	\$ 280,930,106	\$ 7,027,299	2.6%	97.4%	
Transfers In from Other Funds	\$ 7,176,263	\$ 7,446,261	\$ 269,998	3.8%	2.6%	
Total Funds Available	\$ 281,079,070	\$ 288,376,367	\$ 7,297,297	2.6%	100.0%	
Expense:						
Salaries & Wages						
Faculty Salaries	\$ 66,523,518	\$ 69,250,492	\$ 2,726,974	4.1%	24.0%	[6]
Admin/Professional Salaries	30,103,183	30,891,762	788,579	2.6%	10.7%	[6]
Classified Wages	17,010,567	17,435,831	425,264	2.5%	6.0%	[6]
Fellowships/Graduate Assistants	10,360,778	10,360,778	(0)	(0.0%)	3.6%	
Student Assistant Wages	2,165,761	2,290,761	125,000	5.8%	0.8%	
Sub-Total Salaries & Wages	\$ 126,163,808	\$ 130,229,623	\$ 4,065,815	3.2%	45.2%	
Employee Benefits	\$ 39,362,092	\$ 40,753,291	\$ 1,391,199	3.5%	14.1%	
Sub-Total Salaries, Wages & Benefits	\$ 165,525,900	\$ 170,982,914	\$ 5,457,014	3.3%	59.3%	
Operating Expenses						
Supplies	\$ 5,629,265	\$ 5,704,844	\$ 75,579	1.3%	2.0%	[7]
Travel, Meals & Catering	1,401,566	1,401,566	0	0.0%	0.5%	
Information & Communication	2,903,276	3,004,048	100,772	0.0%	1.0%	[7]
Maintenance & Repairs / Rentals & Leases	3,246,662	3,397,820	151,158	4.7%	1.2%	[7]
Utilities	11,603,063	11,603,063	0	0.0%	4.0%	
Fee Waivers / Graduate Assistants	13,443,997	13,443,997	0	0.0%	4.7%	
Scholarships	27,701,836	27,701,836	0	0.0%	9.6%	
Equipment/Library/Consulting/Misc.	15,790,423	15,966,774	176,351	1.1%	5.5%	[7]
Sub-Total Operating Expenses	\$ 81,720,088	\$ 82,223,948	\$ 503,860	0.6%	28.5%	
Total Salaries, Wages, Benefits & Op. Expenses	\$ 247,245,988	\$ 253,206,862	\$ 5,960,874	2.4%	87.8%	
Operating Contingency	2,491,648	2,491,648	0	0.0%	0.9%	
Total Unrestricted E & G Expenses	249,737,636	255,698,510	5,960,874	2.4%	88.7%	
Transfers Out to Other Funds	31,341,434	32,677,857	1,336,423	4.3%	11.3%	
Total Funds Applied	\$ 281,079,070	\$ 288,376,367	\$ 7,297,297	2.6%	100.0%	
Net Funds Available Less Funds Applied	\$ 0	\$ 0	\$ (0)	0.0%	0.0%	

Notes:

* See budget notes on page 3.

* See background to Board action resolution for description and discussion of significant changes.

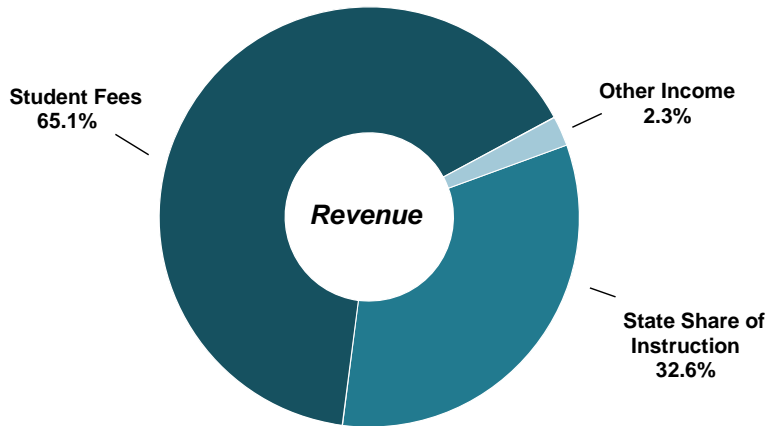
Notes: E & G Budget FY 2017

- [1] Includes an increase in SSI from \$66,856,311 to \$70,675,511 or an increase of \$3,819,200 (5.7%) per OBR guidelines.
- [2] Projected enrollment increase of 100 FTE's for Undergraduate (First Time Freshman), 25 UG transfers and 50 FTE's for Graduate.
- [3] Increase is based on projected new enrollments for both Undergraduate and Graduates. Assumes a 0% increase in Non Resident Fee.
- [4] Assumes 0% increase in Undergraduate Tuition and a 0% General Fee increase for Undergraduate and Graduate students.
- [5] Increase due to new Administrative Fees approved at the May 2016 Board Meeting.
- [6] Includes Compensation Pools of 3.0% for Faculty and 2.5% for Administrative and Classified Staff. Comp pools also include funds for Market Adjustments and Promotions.
- [7] Additional Funding provided for University Initiatives.

** Prior Year approved budget has been restated to reflect actual as tuition rate increases were planned but not ultimately permitted.

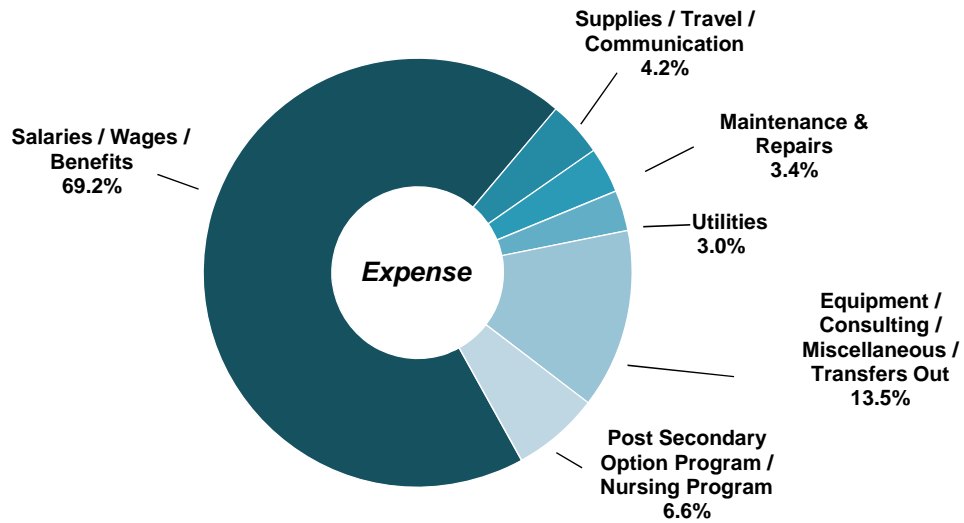
**BGSU Educational & General Revenue & Expense Summary
Firelands Campus FY 2017**

Grand Total \$13,423,607



Revenue Source	Budget	Percentage
State Share of Instruction	\$4,378,628	32.6%
Student Fees	\$8,734,869	65.1%
Other Income	\$310,110	2.3%
Total	\$13,423,607	100.0%

Grand Total \$13,423,607



Expense	Budget	Percentage
Salaries / Wages / Benefits	\$9,291,890	69.2%
Supplies / Travel / Communication	\$560,604	4.2%
Maintenance & Repairs	\$462,489	3.4%
Utilities	\$409,144	3.0%
Equipment / Consulting / Miscellaneous / Transfers Out	\$1,817,084	13.5%
Post Secondary Option Program / Nursing Program	\$882,396	6.6%
Total	\$13,423,607	100.0%

Current Unrestricted Educational & General Expenditures Budget
Fiscal Year 2017 Compared to Fiscal Year 2016
Firelands Campus (Fund: 11000)

	FY 2016 RESTATED BUDGET	FY 2017 PROPOSED BUDGET	\$ INC / (DECR)	% INC / (DECR)	% of Total Funds Available	BUDGET NOTE
<u>REVENUE:</u>						
State Share of Instruction	\$ 4,292,773	\$ 4,378,628	\$ 85,855	2.0%	32.6%	[1]
Total State Share	\$ 4,292,773	\$ 4,378,628	\$ 85,855	2.0%	32.6%	
Instructional Fees	\$ 7,962,843	\$ 8,311,990	\$ 349,147	4.4%	61.9%	[2]
General Fees	376,186	382,879	6,693	1.8%	2.9%	[2]
Continuing Education	40,000	40,000	0	0.0%	0.3%	
Total Tuition & Fees	\$ 8,379,029	\$ 8,734,869	\$ 355,840	4.2%	65.1%	
Other Income	\$ 190,000	\$ 310,110	\$ 120,110	63.2%	2.3%	[3]
Total Funds Available	\$ 12,861,802	\$ 13,423,607	\$ 561,805	4.4%	100.0%	
<u>EXPENSE:</u>						
Salaries and Wages:						
Contract Salaries - Faculty	\$ 4,249,584	\$ 4,267,610	\$ 18,026	0.4%	31.8%	[4]
Contract Salaries - Administrative	1,373,243	1,404,186	30,943	2.3%	10.5%	[5]
Classified Salaries	1,059,277	1,101,052	41,775	3.9%	8.2%	[5]
Students / Temporary	263,133	330,079	66,946	25.4%	2.5%	[6]
Sub-total Salaries & Wages	\$ 6,945,237	\$ 7,102,927	\$ 157,690	2.3%	52.9%	
Employee Benefits	\$ 2,132,088	\$ 2,188,963	\$ 56,875	2.7%	16.3%	[5]
Sub-total Salaries, Wages & Benefits	\$ 9,077,325	\$ 9,291,890	\$ 214,565	2.4%	69.2%	
Operating Expenses:						
Supplies	\$ 257,714	\$ 224,156	\$ (33,558)	(13.0%)	1.7%	[7]
Travel	113,807	113,982	175	0.2%	0.8%	
Information & Communication	259,699	222,466	(37,233)	(14.3%)	1.7%	[7]
Maintenance and Repair	260,765	462,489	201,724	77.4%	3.4%	[8]
Utilities	371,236	409,144	37,908	10.2%	3.0%	[8]
Equipment/Library/Consulting/Miscellaneous	433,938	469,566	35,628	8.2%	3.5%	[7]
Scholarships	774,977	832,396	57,419	7.4%	6.2%	[9]
Strategic Plan Investment	50,678	50,000	(678)	(1.3%)	0.4%	
Sub-total Operating Expenses	\$ 2,522,814	\$ 2,784,199	\$ 261,385	10.4%	20.7%	
Total Salaries, Wages, Benefits & Op. Expenses	\$ 11,600,139	\$ 12,076,089	\$ 475,950	4.1%	90.0%	
General Service Charge	750,000	750,000	-	0.0%	5.6%	[10]
Renewals and Replacements	-	85,855	85,855			[10]
Transfers Out to Other Funds	511,663	511,663	-	0.0%	3.8%	
Total Funds Applied	\$ 12,861,802	\$ 13,423,607	\$ 561,805	4.4%	100.0%	
Net Funds Available Less Funds Applied	\$ 0	\$ 0	\$ 0	0.0%	0.0%	

Notes:

* See budget notes on page 6.

* See background to Board action resolution for description and discussion of significant changes.

Notes: Firelands Budget FY 2017

- [1] SSI is projected to increase by 2.0% or \$85,855.
- [2] Enrollment headcount is projected to increase by approximately 25 (1.1%) due to the success of the Firelands Pathways program and the College Credit Plus program. Tuition and General Fee rates remain the same.
- [3] Increase is due to the addition of the Technology Fee approved at the May Board meeting.
- [4] Reflects projected increases, promotions and salary savings due to retirements and resignations. Part-Time Faculty costs have also been reduced based on anticipated needs.
- [5] Per FY 2017 Auxiliary Budget Guidelines.
- [6] Increase based on FY 2016 actuals.
- [7] Operating budget expense levels have been determined using departmental budget requests and identified strategic initiatives.
- [8] Based on FY 2016 actual expenditures.
- [9] Scholarships reflects the transition to the College Credit Plus program and the waiver expenses associated with that program.
- [10] Per FY 2017 Auxiliary Budget Guidelines.

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