

PROPOSED FY 2023  
EDUCATIONAL &  
GENERAL BUDGETS

**Proposed to  
Board of Trustees**

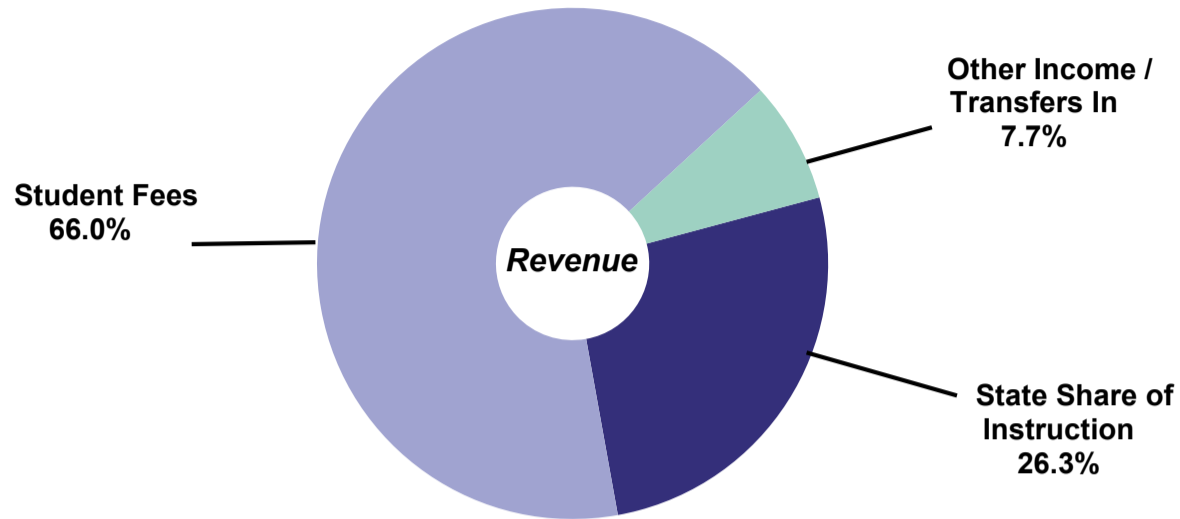
Prepared by the Office of  
Finance and Administration

June 2022

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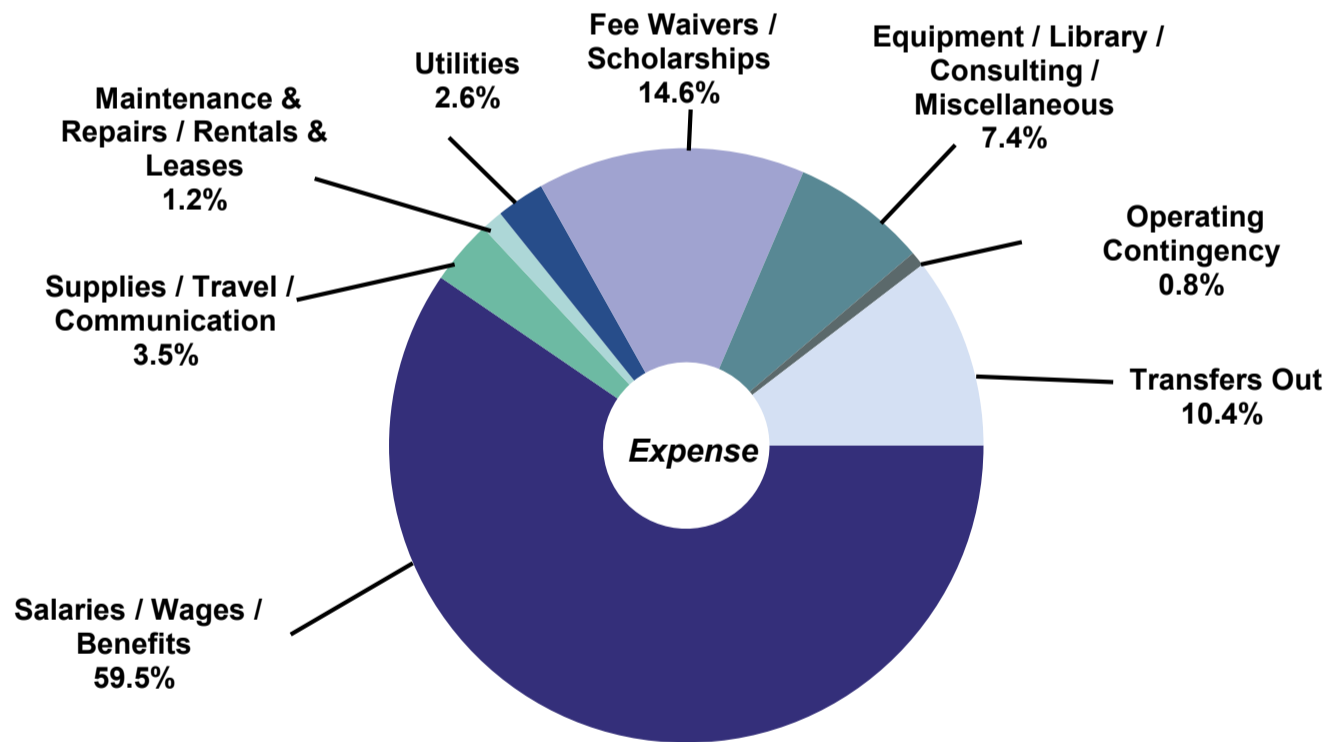
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**BGSU Educational & General Revenue & Expense Summary**  
**Bowling Green Campus FY 2023**  
**Grand Total \$313,375,596**



Revenue Source	Budget	Percentage
State Share of Instruction	\$82,503,009	26.3%
Student Fees	\$206,824,814	66.0%
Other Income / Transfers In	\$24,047,773	7.7%
<b>Total</b>	<b>\$313,375,596</b>	<b>100.0%</b>

**Grand Total \$313,375,596**



Expense	Budget	Percentage
Salaries / Wages / Benefits	\$186,605,317	59.5%
Supplies / Travel / Communication	\$10,970,975	3.5%
Maintenance & Repairs / Rentals & Leases	\$3,740,575	1.2%
Utilities	\$8,253,063	2.6%
Fee Waivers / Scholarships	\$45,643,984	14.6%
Equipment / Library / Consulting / Miscellaneous	\$23,081,941	7.4%
Operating Contingency	\$2,491,648	0.8%
Transfers Out	\$32,588,093	10.4%
<b>Total</b>	<b>\$313,375,596</b>	<b>100.0%</b>

**Current Unrestricted Educational & General Expenditures Budget**  
**Fiscal Year 2023 Compared to Fiscal Year 2022**  
**Bowling Green Campus (Fund: 10000)**

	<b>FY 2022 APPROVED BUDGET</b>	<b>FY 2023 PROPOSED BUDGET</b>	<b>\$ INC / (DECR)</b>	<b>% INC / (DECR)</b>	<b>% of Total Funds Available</b>	<b>BUDGET NOTE</b>
<b>Revenue:</b>						
State Share of Instruction	\$ 79,402,642	\$ 82,503,009	\$ 3,100,367	3.9%	26.3%	[1]
Total State Share	79,402,642	82,503,009	3,100,367	3.9%	26.3%	
Instructional Fees (Undergraduate)	137,864,274	138,183,443	319,169	0.2%	44.1%	[2]
Instructional Fees (Graduate)	23,689,720	27,284,064	3,594,344	15.2%	8.7%	[3]
Non-Resident Fees	15,124,517	15,549,525	425,008	2.8%	5.0%	[4]
General Fees	25,532,783	25,807,782	274,999	1.1%	8.2%	[5]
Total Tuition & Fees	202,211,294	206,824,814	4,613,520	2.3%	66.0%	
Other Income	15,928,862	15,953,862	25,000	0.2%	5.1%	
Total Revenues	297,542,798	305,281,685	7,738,887	2.6%	97.4%	
Transfers In from Other Funds	7,884,538	8,093,911	209,373	2.7%	2.6%	
<b>Total Funds Available</b>	<b>305,427,336</b>	<b>313,375,596</b>	<b>7,948,260</b>	<b>2.6%</b>	<b>100.0%</b>	
<b>Expense:</b>						
Salaries & Wages						
Faculty Salaries	80,547,605	83,581,382	3,033,777	3.8%	26.7%	[6]
Admin/Professional Salaries	30,616,911	32,067,362	1,450,451	4.7%	10.2%	[7]
Classified Wages	15,991,075	16,810,527	819,452	5.1%	5.4%	[7]
Fellowships/Graduate Assistants	10,070,778	10,070,778	-	0.0%	3.2%	
Student Assistant Wages	2,234,911	2,234,911	-	0.0%	0.7%	
Sub-Total Salaries & Wages	139,461,280	144,764,960	5,303,680	3.8%	46.2%	
Employee Benefits	40,550,455	41,840,357	1,289,902	3.2%	13.4%	[7]
Sub-Total Salaries, Wages & Benefits	180,011,735	186,605,317	6,593,582	3.7%	59.5%	
Operating Expenses						
Supplies	5,365,361	5,365,361	-	0.0%	1.7%	
Travel/Meals/Professional Development	1,401,566	1,401,566	-	0.0%	0.4%	
Information & Communication	4,204,048	4,204,048	-	0.0%	1.3%	
Maintenance & Repairs / Rentals & Leases	3,740,575	3,740,575	-	0.0%	1.2%	
Utilities	8,253,063	8,253,063	-	0.0%	2.6%	
Fee Waivers / Graduate Assistants	12,692,148	12,692,148	-	0.0%	4.1%	
Scholarships	32,701,836	32,951,836	250,000	0.8%	10.5%	[8]
Equipment/Library/Consulting/Misc.	22,173,398	23,081,941	908,543	4.1%	7.4%	[8]
Sub-Total Operating Expenses	90,531,995	91,690,538	1,158,543	1.3%	29.3%	
Total Salaries, Wages, Benefits & Op. Expenses	270,543,730	278,295,855	7,752,125	2.9%	88.8%	
Operating Contingency	2,491,648	2,491,648	-	0.0%	0.8%	
Total Unrestricted E & G Expenses	273,035,378	280,787,503	7,752,125	2.8%	89.6%	
Transfers Out to Other Funds	32,391,958	32,588,093	196,135	0.6%	10.4%	[9]
<b>Total Funds Applied</b>	<b>305,427,336</b>	<b>313,375,596</b>	<b>7,948,260</b>	<b>2.6%</b>	<b>100.0%</b>	
<b>Net Funds Available Less Funds Applied</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	

**Notes:**

\* See budget notes on page 3.

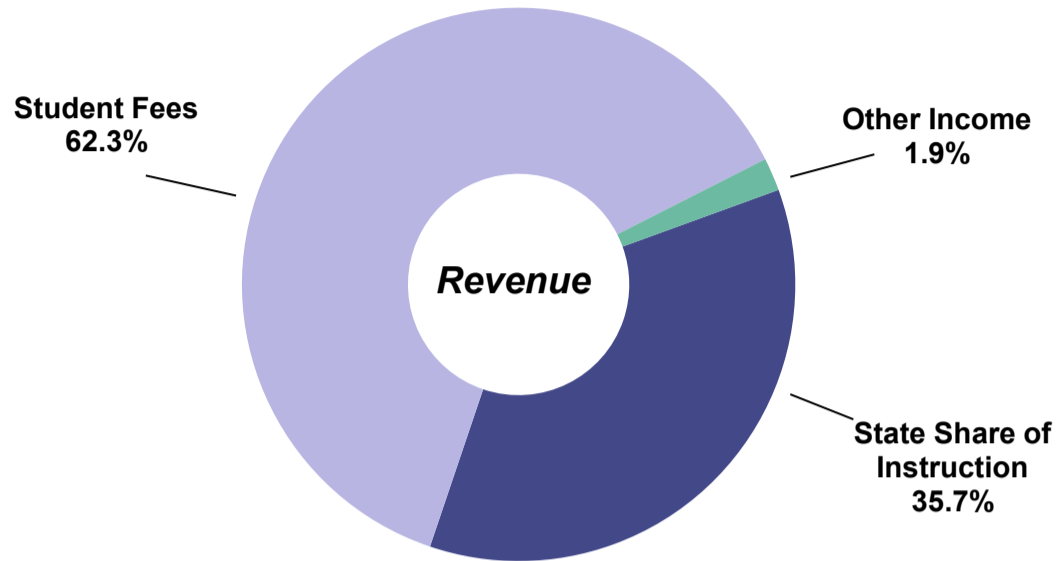
\* See background to Board action resolution for description and discussion of significant changes.

### **Notes: E & G Budget FY 2023**

- [1] Includes an increase in SSI from \$79,402,642 to \$82,503,009, or an increase of \$3,100,367 (3.9%). Approximately \$715,000 of the increase represents the State of Ohio's FY 2022 - 2023 biennial budget bill increase of .9 percent for FY 2023, and approximately \$2,385,000 represents BGSU's continued performance relative to other state universities.
- [2] An overall increase in undergraduate instructional fees for FY 2023 reflects an adjustment (decrease) to FY 2022 actual revenue and enrollments, incremental revenue from the approved tuition increase for continuing students (2%) and approved tuition increase for the Fall 2022 Cohort of the Falcon Tuition Guarantee (4.6%). Assumes overall flat enrollment for FY 2023 budget compared to FY 2022 budget.
- [3] Graduate instructional fees reflect an adjustment (decrease) to FY 2022 actual revenue and enrollments, projected revenue from new programs, and the approved tuition increase of 5% for FY 2023.
- [4] Non-resident fee increase is based on FY 2022 actual revenue and enrollments and projected FY 2023 enrollments. No change in fees was proposed for FY 2023.
- [5] General Fee revenue increase is based on the impact of tuition rate increases noted above in [1] that apply to general fees as well for continuing students and the Fall 2023 Cohort of the Falcon Tuition Guarantee.
- [6] Per the Collective Bargaining Agreement with the BGSU-FA, includes compensation pools of 1.0% across the board/fixed market, and 1.5% merit/fixed market. Promotions and tenure funds of .38% are also included.
- [7] Compensation pools of 2.75% across the board increases for all other (non-faculty) staff are included.
- [8] Operating expenses reflect an overall increase in FY 2023 of \$1,158,543 or 1.3%. Approximately \$250,000 is to provide additional funding for undergraduate scholarships, and approximately \$909,000 is due to costs associated with new programs.
- [9] Increase in Transfers Out to Other Funds reflects internal reallocations for budgeted debt service, general fees and renewals and replacements.

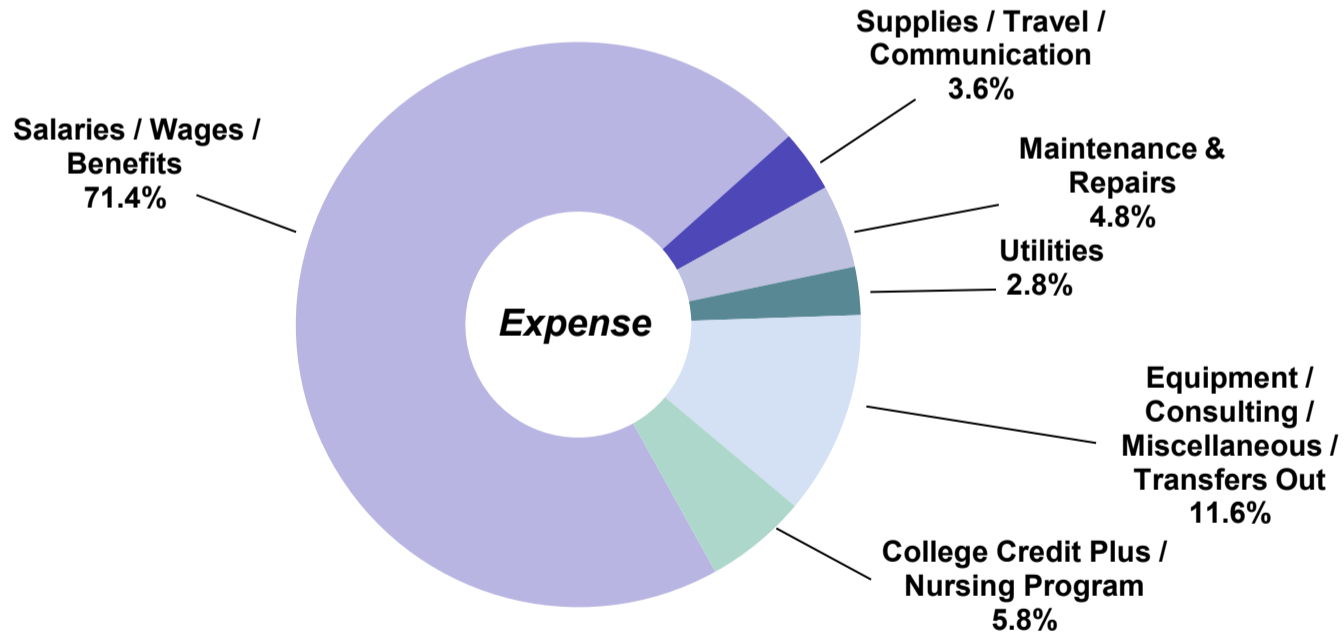
**BGSU Educational & General Revenue & Expense Summary  
Firelands Campus FY 2023**

**Grand Total \$12,604,123**



Revenue Source	Budget	Percentage
State Share of Instruction	\$4,505,505	35.7%
Student Fees	\$7,856,009	62.3%
Other Income	\$242,609	1.9%
<b>Total</b>	<b>\$12,604,123</b>	<b>100.0%</b>

**Grand Total \$12,604,123**



Expense	Budget	Percentage
Salaries / Wages / Benefits	\$9,004,119	71.4%
Supplies / Travel / Communication	\$448,131	3.6%
Maintenance & Repairs	\$601,359	4.8%
Utilities	\$347,000	2.8%
Equipment / Consulting / Miscellaneous / Transfers Out	\$1,467,440	11.6%
College Credit Plus / Nursing Program	\$736,074	5.8%
<b>Total</b>	<b>\$12,604,123</b>	<b>100.0%</b>

**Current Unrestricted Educational & General Expenditures Budget  
Fiscal Year 2023 Compared to Fiscal Year 2022  
Firelands Campus (Fund: 11000)**

	<b>FY 2022 APPROVED BUDGET</b>	<b>FY 2023 PROPOSED BUDGET</b>	<b>\$ INC / (DECR)</b>	<b>% INC / (DECR)</b>	<b>% of Total Funds Available</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>						
State Share of Instruction	\$ 4,505,505	\$ 4,505,505	\$ -	0.0%	35.7%	[1]
Total State Share	4,505,505	4,505,505	-	0.0%	35.7%	
Instructional Fees	8,019,088	7,567,528	(451,560)	(5.6%)	60.0%	[2]
General Fees	331,199	283,481	(47,718)	(14.4%)	2.2%	[2]
Continuing Education	7,500	5,000	(2,500)	(33.3%)	0.0%	[3]
Total Tuition & Fees	8,357,787	7,856,009	(501,778)	(6.0%)	62.3%	
Other Income	242,484	242,609	125	0.1%	1.9%	[3]
<b>Total Funds Available</b>	<b>13,105,776</b>	<b>12,604,123</b>	<b>(501,653)</b>	<b>(3.8%)</b>	<b>100.0%</b>	
<b>EXPENSE:</b>						
Salaries and Wages:						
Contract Salaries - Faculty	3,919,622	4,029,671	110,049	2.8%	32.0%	[4]
Contract Salaries - Administrative	1,651,941	1,719,631	67,690	4.1%	13.6%	[5]
Classified Salaries	816,148	846,746	30,598	3.7%	6.7%	[5]
Students / Temporary	246,574	146,884	(99,690)	(40.4%)	1.2%	[6]
Sub-total Salaries & Wages	6,634,285	6,742,932	108,647	1.6%	53.5%	
Employee Benefits	2,218,352	2,261,187	42,835	1.9%	17.9%	[7]
Sub-total Salaries, Wages & Benefits	8,852,637	9,004,119	151,482	1.7%	71.4%	
Operating Expenses:						
Supplies	185,861	157,892	(27,969)	(15.0%)	1.3%	[8]
Travel/Meals/Professional Development	96,521	95,279	(1,242)	(1.3%)	0.8%	[8]
Information & Communication	295,534	194,960	(100,574)	(34.0%)	1.5%	[8]
Maintenance and Repair	605,116	601,359	(3,757)	(0.6%)	4.8%	[8]
Utilities	347,000	347,000	-	0.0%	2.8%	
Equipment/Library/Consulting/Miscellaneous	448,986	381,940	(67,046)	(14.9%)	3.0%	[8]
Scholarships	1,138,621	736,074	(402,547)	(35.4%)	5.8%	[9]
Strategic Plan Investment	50,000	-	(50,000)	(100.0%)	0.0%	[10]
Sub-total Operating Expenses	3,167,639	2,514,504	(653,135)	(20.6%)	19.9%	
<b>Total Salaries, Wages, Benefits &amp; Op. Expenses</b>	<b>12,020,276</b>	<b>11,518,623</b>	<b>(501,653)</b>	<b>(4.2%)</b>	<b>91.4%</b>	
General Service Charge	800,000	800,000	-	0.0%	6.3%	
Transfers Out to Other Funds	285,500	285,500	-	0.0%	2.3%	
<b>Total Funds Applied</b>	<b>13,105,776</b>	<b>12,604,123</b>	<b>(501,653)</b>	<b>(3.8%)</b>	<b>100.0%</b>	
<b>Net Funds Available Less Funds Applied</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	

**Notes:**

\* See budget notes on page 6.

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

## **Notes: Firelands Budget FY 2023**

- [1] **State Share of Instruction:** Projected to remain flat for FY 2023.
- [2] **Instructional Fees:** Enrollment projections reflect a 5% reduction for summer and a 10% reduction for fall and spring in continuing undergraduate students (does not include Tuition Guarantee, Pathways or College Credit Plus). The Falcon Tuition Guarantee Cohort is projected to add 98 new FTEs, Pathways enrollment is projected at 288 FTEs, and a 5% reduction in College Credit Plus is projected.
- [3] **Other Income:** Based on actual FY 2022 amounts and enrollment changes in Note 2.
- [4] **Faculty:** Based on FY 2022 actual payroll expenses and staffing adjustments for attrition and realignments and includes compensation pools of 1.0% across the board/fixed market and a 1.5% merit/fixed market per the Collective bargaining agreement with the BGSU Faculty Association. Promotion and tenure funds are also included.
- [6] **Administrative and Classified Staff:** Based on FY 2022 actual expenses and includes adjustments for staff attrition, replacement positions and realignments, and a 2.75% compensation pool.
- [6] **Students/Temporary:** Based on FY 2022 actual expenses.
- [7] **Employee Benefits:** Increase reflects adjustments to benefit rates commensurate with salary increases.
- [8] **Operating Expenses:** Based on FY 2022 actual expenses and projected operational requirements for FY 2023.
- [9] **Scholarships:** Reflects FY 2022 enrollment reductions and an additional enrollment decrease of 5% for FY 2023.
- [10] **Strategic Plan Investment:** Foundation funds will be utilized in FY 2023.