

PROPOSED FY 2023
GENERAL FEE &
RELATED AUXILIARY
BUDGETS

**Proposed to
Board of Trustees**

Prepared by the Office of
Finance and Administration

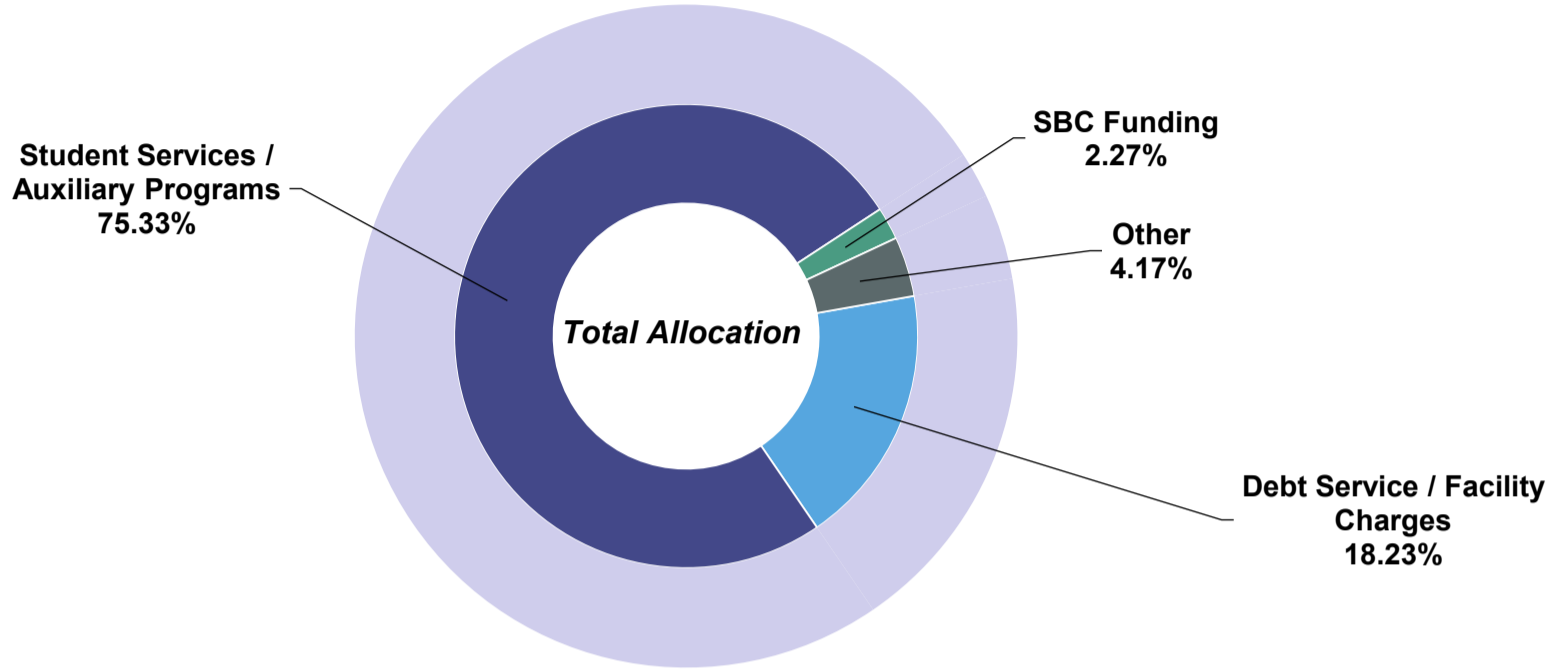
June 2022

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**BGSU General Fee Allocation
FY 2023**

Grand Total \$24,252,783



	General Fee Allocation	Total Other Income	Total	% of Total GF Allocation
Debt Service/Facility Charges				
Bowen-Thompson Student Union	\$2,163,735	\$0	\$2,163,735	8.92%
Deferred Maintenance Reserve	609,491	0	609,491	2.51%
Ice Arena	184,459	0	184,459	0.76%
Infrastructure	948,250	0	948,250	3.91%
Student Recreation Center	267,135	0	267,135	1.10%
Stadium & Other Fields & Facilities	247,907	0	247,907	1.02%
Sub-Total	4,420,977	0	4,420,977	18.23%
Student Services/Auxiliary Programs				
Bowen-Thompson Student Union Programs	1,072,985	1,848,838	2,921,823	4.42%
Ice Arena Programs	21,940	1,252,306	1,274,246	0.09%
Intercollegiate Athletics	13,578,176	10,963,035	24,541,211	55.99%
Student Engagement	602,647	162,498	765,145	2.48%
Recreational Sports	2,116,691	1,337,398	3,454,089	8.73%
Stadium & Other Fields & Facilities	752,332	0	752,332	3.10%
Student Health Service	125,000	315,652	440,652	0.52%
Sub-Total	18,269,771	15,879,727	34,149,498	75.33%
Student Budget Committee	550,000	105,000	655,000	2.27%
Other				
Student Program Enhancement Account	60,500	0	60,500	0.25%
Student Media	38,244	0	38,244	0.16%
Marching Band	100,000	0	100,000	0.41%
Student Affairs - Late Night Programming	100,000	0	100,000	0.41%
Shuttle Service	713,293	0	713,293	2.94%
Sub-Total (Other)	1,012,037	0	1,012,037	4.17%
Grand Total	\$24,252,783	\$15,984,727	\$40,237,510	100.00%

General Fee and Related Auxiliary Budgets, Bowling Green 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 2000-01 are as follows:

Continuing Students (Non-Tuition Guarantee)

<u>Academic Year</u>	<u>Fee Per Term</u>	
2000-01	427.00	
2001-02	464.00	
2001-02	544.00	effective Spring '02
2001-02	548.00	effective Summer '02
2002-03	564.00	
2003-04	594.00	
2004-05	619.00	
2005-06	615.00	
2006-07	633.00	
2007-08	633.00	
2008-09	633.00	
2009-10	633.00	
2009-10	660.00	effective Spring '10
2010-11	683.00	
2011-12	707.00	
2012-13	732.00	
2013-14	747.00	
2014-15	747.00	
2015-16	747.00	
2016-17	747.00	
2017-18	747.00	
2018-19	747.00	
2019-20	762.00	
2020-21	774.00	
2021-22	789.60	
Continuing Students	2022-23	805.20

Tuition Guarantee Cohort

2018-19	792.00
2019-20	819.60
2020-21	853.20
2021-22	885.60
2022-23	926.40

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 4.3% per year since 1990-91 through 2004-05. Effective in 2006-07 the General Fee did not increase consistent with the 0% increase in tuition and general fees through Fall 2009. Effective Spring 2010, the General Fee increased from \$633 to \$660, or 3.5% annualized. The General Fee was increased by 3.5% in FY 2011, FY 2012, FY 2013 and 2.0% in FY 2014 and FY 2022. The General Fee had not been increased for students enrolled prior to Fall 2018, since the Fall Semester of 2013. The General Fee increased from \$747 to \$762 in FY 2019 and from \$762 to \$774 or 2.0% annualized. Effective Fall 2022, the General Fee increased from \$790 to \$805, or 2.0% annualized. The Falcon Tuition Guarantee Program came into effect Fall of 2018 and will admit its fifth cohort in Fall 2022.

In addition, a dedicated facility fee in the amount of \$60 per student (undergraduate and graduate) is assessed to provide debt service funding for the 30 year life of the Stroh Center debt. This dedicated facility fee was approved by an affirmative vote of the student body as well as separate affirmative votes by Undergraduate Student Government and Graduate Student Senate.

General Fee and Related Auxiliary Budgets, Bowling Green Campus

FY 2023

For budget planning purposes, General Fee supported budgets support the following functional or operational needs:

- A) Debt Service and Facility Charges for Externally Financed Auxiliary Buildings
- B) Student Services / Auxiliary Programs
- C) Student Budget Committee / Other

Proposed for FY 2023:

Continuing Students					
		Full-Time Rate		Hourly Rate	
		Current	FY 2023	Current	FY 2023
Bowling Green Campus					
	Fall/Spring Term	\$789.60	\$805.20	\$65.80	\$67.10
	Summer Term	\$789.60	\$805.20	\$65.80	\$67.10
Falcon Tuition Guarantee - Fall 2022 Cohort					
		Full-Time Rate		Hourly Rate	
		Current	FY 2023	Current	FY 2023
Bowling Green Campus					
	Fall/Spring Term	\$885.60	\$926.40	\$73.80	\$77.20
	Summer Term	\$885.60	\$926.40	\$73.80	\$77.20

The table below summarizes the various General Fee income allocations in the general categories for FY 2022 and FY 2023 (proposed) with details provided on pages 4-15.

GENERAL FEE ALLOCATIONS - SUMMARY				
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	Budget FY 2022	Proposed Budget FY 2023	\$ Incr.	% Incr.
A. Debt Service / Facility Charges	\$ 4,546,643	\$ 4,420,977	\$ (125,666)	-2.76%
B. Student Services / Auxiliary Prgm.	17,806,868	18,269,771	462,903	2.60%
C. Student Budget Committee / Other	1,549,272	1,562,036	12,764	0.82%
Totals	\$ 23,902,783	\$ 24,252,783	\$ 350,000	1.46%

General Fee and Related Auxiliary Budgets, Bowling Green Campus

A. DEBT SERVICE AND FACILITY CHARGES FOR BONDED BUILDINGS
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A portion of the total General Fee income is allocated to meet the mandated debt service expenses (principal, interest, reserves) of student service auxiliary facilities. In addition, the renewals/replacements reserve, deferred maintenance reserve, insurance, infrastructure, and related expenses of these facilities are also funded in part through the General Fee. The table below gives a breakdown of the recommended General Fee allocations for FY 2023. The impact on the General Fee for this budget is \$168.87 per semester for full-time students.

	Debt Service Funding	
	Approved FY 2022	Proposed FY 2023
Bowen-Thompson Student Union	\$ 2,163,735	\$ 2,163,735
Deferred Maintenance Reserve ^a	609,491	609,491
Ice Arena	188,526	184,459
Infrastructure	948,250	948,250
Student Recreation Center	387,035	267,135
Stadium / Track / Tennis / Sebo	249,606	247,907
Totals	\$ 4,546,643	\$ 4,420,977

^a The deferred maintenance reserve provides some funding for unplanned or emergency type capital needs within Student Service auxiliary facilities. Annual renewals and replacements reserves for individual facilities will continue to be used for ongoing planned capital improvements.

General Fee and Related Auxiliary Budgets, Bowling Green Campus

B. STUDENT SERVICE / AUXILIARY PROGRAMS

Most student service activities provided through auxiliary programs receive general fee funding for operating support, including Intercollegiate Athletics, Other Fields/Facilities, Student Union, Student Health Service, Student Shuttle, Student Recreational Sports, Student Life and Campus Activities. In addition, most of these functional units are also required to generate some portion of their operating support by offering services for fees (e.g. selling tickets, space rental, etc.). The impact on the General Fee for this budget is \$697.86 per semester for full-time students.

The table below summarizes the recommended General Fee allocation for each program. Detailed budgets are provided on pages 8-15.

	Approved FY 2022 Gen'l Fee Allocation	Proposed FY 2023 Gen'l Fee Allocation
Bowen-Thompson Student Union	\$ 1,053,783	\$ 1,072,985
Intercollegiate Athletics	13,335,182	13,578,176
Student Engagement	591,862	602,647
Recreational Sports	1,954,130	2,116,691
Ice Arena Programs	14,179	21,940
Stadium Operations	732,732	752,332
Student Health Service	125,000	125,000
Total Allocations	\$ 17,806,868	\$ 18,269,771

C. STUDENT ORGANIZATION ALLOCATION BOARD / OTHER

The Student Organization Allocation Board (SOAB) is a representative committee of administrators, undergraduate and graduate students. SOAB is responsible for administering 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 the Student Affairs staff representatives, the Dean of Students, the Vice President for Finance and Administration, the Provost, the Director of University Budgets and the President for approval.

In addition to the general fee allocation, \$105,000 is earmarked for student organizations from the pouring rights contract commissions.

A total of \$550,000 was allocated to the Student Budget Committee in FY 2022. The recommended allocation for FY 2023 is \$550,000 as shown below. The impact on the General Fee for this budget is \$21.01.

	FY 2022 Allocation	FY 2023 Allocation
Undergraduate Student Government	\$ 24,000	\$ 24,000
Graduate Student Senate	50,000	50,000
University Activities Organization	140,000	140,000
Other Student Organizations	336,000	336,000
Totals	\$ 550,000	\$ 550,000

General Fee and Related Auxiliary Budgets, Bowling Green Campus

Student Program Enhancement Account

The Student Program Enhancement Account supports a variety of student programs and services including all university student events, individual student organizations, special programs, and undergraduate and graduate student conference travel. The recommended funding for FY 2023 is \$60,500 or \$2.31 per semester for full-time students. Posing rights of \$10,000 have been committed for FY 2023.

Student Media

Funding for 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. A portion of the Director's compensation is funded by the general fee.

The recommended funding for FY 2023 is \$38,244. The impact on the General Fee for this portion of the budget is \$1.46 per semester for full-time students.

Marching Band

In FY 2023, \$100,000 is allocated to the Marching Band to fund uniform replacements, travel expenses and other operating expenses. The impact to the General Fee for this portion of the budget is \$3.82 per semester for full-time students.

Student Affairs Late Night Programming

Falcons After Dark is the University's late-night programming initiative. These events occur every Friday night throughout the academic year and are free to all students. The program serves two purposes: engage students with the campus community to promote retention, as well as, provide alcohol-free events for students. Recommended funding for FY 2023 is \$100,000. The impact to the General Fee for this portion of the budget is \$3.82 per semester for full-time students.

Shuttle Service

Effective in FY 2019, the University Shuttle service is operated by a 3rd party organization. The General Fee allocation to the Shuttle Service is used to fund the management fee for this service. The impact to the General Fee for this service is \$27.25 per semester for full-time students.

NOTE: FY 2022 auxiliary budgets (where applicable) were restated to reflect administrative and classified wage increases of 2.5% for FY 2022.

GENERAL FEE ALLOCATIONS - FY 2023

	Proposed FY 2023 Allocation	% of Total	Breakdown of G/F	Approved FY 2022 Allocation
DEBT SERVICE/FACILITY CHARGES				
Bowen-Thompson Student Union	\$ 2,163,735	8.92%	\$ 82.65	\$ 2,163,735
Infrastructure	948,250	3.91%	36.22	948,250
Deferred Maintenance Reserve	609,491	2.51%	23.28	609,491
Student Recreational Facility	267,135	1.10%	10.20	387,035
Stadium & Other Fields and Facilities	247,907	1.02%	9.47	249,606
Ice Arena	184,459	0.76%	7.05	188,526
	4,420,977	18.23%	168.87	4,546,643
STUDENT SERVICES/AUXILIARY PROGRAMS				
Intercollegiate Athletics	13,578,176	55.99%	518.65	13,335,182
Student Health Service	125,000	0.52%	4.77	125,000
Recreational Sports	2,116,691	8.73%	80.85	1,954,130
Ice Arena	21,940	0.09%	0.84	14,179
Bowen-Thompson Student Union Programs	1,072,985	4.42%	40.99	1,053,783
Student Engagement	602,647	2.48%	23.02	591,862
Stadium & Other Fields and Facilities	752,332	3.10%	28.74	732,732
	18,269,771	75.33%	697.86	17,806,868
STUDENT BUDGET COMMITTEE	550,000	2.27%	21.01	550,000
STUDENT PROGRAM ENHANCEMENT ACCOUNT	60,500	0.25%	2.31	60,500
STUDENT MEDIA	38,244	0.16%	1.46	38,244
MARCHING BAND	100,000	0.41%	3.82	100,000
STUDENT AFFAIRS LATE NIGHT PROGRAMMING	100,000	0.41%	3.82	100,000
SHUTTLE SERVICE	713,293	2.94%	27.25	700,528
GRAND TOTAL	\$ 24,252,783	100.00%	\$ 926.40	\$ 23,902,783

STUDENT ENGAGEMENT
Formerly Office of Campus Activities
BUDGET FOR FY 2023
(Fund: 22100 / Dept: 708000)

	FY 2022 RESTATED BUDGET	FY 2023 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
REVENUE:					
General Fee	\$ 591,862	\$ 602,647	\$ 10,785	1.8%	[1]
Pouring Rights	45,000	45,000	-	0.0%	
Other Income	151,587	117,498	(34,089)	-22.5%	[2]
TOTAL REVENUE	788,449	765,145	(23,304)	-3.0%	
EXPENSE:					
Salaries and Wages					
Contract Salaries	312,310	297,541	(14,769)	-4.7%	[3]
Classified Salaries	87,574	90,133	2,559	2.9%	[3]
Graduate Assistants	60,000	50,000	(10,000)	-16.7%	[4]
Student / Temporary	22,289	18,913	(3,376)	-15.1%	[5]
Wage / Compensation Pool	11,647	12,420	773	6.6%	
Sub-total Salaries and Wages	493,820	469,007	(24,813)	-5.0%	
Employee Benefits	147,271	148,780	1,509	1.0%	[3]
Sub-total Salaries, Wages & Benefits	641,091	617,787	(23,304)	-3.6%	
Operating Expenses					
Supplies	24,523	24,523	-	0.0%	
Travel/Professional Development	57,783	57,783	-	0.0%	
Information/Communication	5,415	5,415	-	0.0%	
Repairs and Maintenance	2,991	2,991	-	0.0%	
Equipment	56,646	56,646	-	0.0%	
Sub-total Operating Expenses	147,358	147,358	-	0.0%	
TOTAL EXPENSE	788,449	765,145	(23,304)	-3.0%	
Revenue Over/(Under) Expense	\$ 0	\$ 0	\$ 0	0.0%	

Notes:

- [1] Per FY 2023 Auxiliary Budget Guidelines.
- [2] Reflects reductions in sales from Campus Fest external vendors and the transition of other activities to the new Parent, Family and New Student Connections Office.
- [3] Reflects departmental reorganization, which includes elimination of split funding of positions.
- [4] Graduate Assistants reflects transition of Student Organization Development position to the SOAB budget to better align funding with job responsibilities.
- [5] Decrease reflects the reallocation of funds to student programming.

**ICE ARENA
BUDGET FOR FY 2023
(Fund: 20600, 76650 / Dept: 717000)**

	FY 2022 RESTATED BUDGET	FY 2023 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
REVENUE:					
General Fee	\$ 202,705	\$ 206,399	\$ 3,694	1.8%	[1]
Operational Income	961,061	998,606	37,545	3.9%	[2]
Facility Income - E&G Rentals	47,200	47,200	-	0.0%	
Vending Income	3,500	3,500	-	0.0%	
Sponsorships/Marketing/Pouring Rights	203,000	203,000	-	0.0%	
TOTAL REVENUE	1,417,466	1,458,705	41,239	2.9%	
EXPENSE:					
Salaries and Wages					
Contract Salaries	211,198	223,749	12,551	5.9%	[3]
Graduate Assistants	10,000	10,000	-	0.0%	
Student / Temporary	184,838	222,887	38,049	20.6%	[4]
Wage / Compensation Pool	5,465	6,766	1,301	23.8%	
Sub-total Salaries and Wages	411,501	463,402	51,901	12.6%	
Employee Benefits	78,790	90,576	11,786	15.0%	[3]
Sub-total Salaries, Wages & Benefits	490,292	553,978	63,686	13.0%	
Cost of Sales	95,700	100,000	4,300	4.5%	
Operating Expenses					
Supplies	73,331	56,000	(17,331)	(23.6%)	[5]
Travel/Professional Development	21,500	26,000	4,500	20.9%	[6]
Communication	25,800	20,500	(5,300)	(20.5%)	[7]
Repairs and Maintenance	196,000	176,000	(20,000)	(10.2%)	[8]
Equipment	30,765	30,000	(765)	(2.5%)	
Sub-total Operating Expenses	347,396	308,500	(38,896)	(11.2%)	
Fixed Expenses					
General Service Charge	83,882	83,882	-	0.0%	
Renewals and Replacements	182,924	202,428	19,504	10.7%	
Debt Service	202,705	184,459	(18,246)	(9.0%)	[1]
Insurance/Other	14,567	25,458	10,891	74.8%	[1]
Sub-total Fixed Expenses	484,078	496,227	12,149	2.5%	
TOTAL EXPENSE	1,417,466	1,458,705	41,239	2.9%	
Revenue Over/(Under) Expense	\$ 0	\$ 0	\$ 0	100.0%	

Notes:

- [1] FY 2023 Auxiliary Budget Guidelines.
- [2] Reflects FY 2023 anticipated rentals.
- [3] Reflects actual FY 2023 salaries.
- [4] Reflects a return to pre-COVID event and student staffing levels and increased student hourly wages to be more competitive in order to fill vacant positions.
- [5] Reduction reflects software purchased in FY 2022.
- [6] Reflects continued professional development of ice arena staff.
- [7] Reduction in print and media due to registration being solely online with new software.
- [8] Reduction reflects FY 2022 one-time purchase of new ice arena kickplate.

INTERCOLLEGIATE ATHLETICS
BUDGET FOR FY 2023
(Fund: 20400, 76400, 20450 / Dept: 728000 - 746000)

	FY 2022 RESTATED BUDGET	FY 2023 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
REVENUE:					
General Fee	\$ 13,335,182	\$ 13,578,176	\$ 242,994	1.8%	[1]
Falcon Club	2,095,500	2,174,035	78,535	3.7%	[2]
Conference Distribution: NCAA/MAC/CCHA	2,792,000	2,952,000	160,000	5.7%	[3]
Game Guarantees	3,090,000	3,020,000	(70,000)	(2.3%)	[4]
Stadium Suite	40,000	90,000	50,000	125.0%	[5]
Tickets: Gate/Season	1,685,000	1,685,000	-	0.0%	
Sponsorships/Merchandising/Licensing	726,000	826,000	100,000	13.8%	[6]
Other Income	216,000	216,000	-	0.0%	
TOTAL REVENUE	23,979,682	24,541,211	561,529	2.3%	
EXPENSE:					
Salaries and Wages					
Contract Salaries	6,938,775	7,220,679	281,904	4.1%	[7]
Classified Salaries	44,064	45,156	1,092	2.5%	
Graduate Assistants	80,000	10,000	(70,000)	(87.5%)	[8]
Student / Temporary	281,290	318,290	37,000	13.2%	[1] [8]
Wage / Compensation Pool	203,375	232,779	29,404	14.5%	[1]
Sub-total Salaries and Wages	7,547,504	7,826,904	279,400	3.7%	
Employee Benefits	2,214,747	2,311,775	97,028	4.4%	[1]
Sub-total Salaries, Wages & Benefits	9,762,251	10,138,679	376,428	3.9%	
Operating Expenses					
Supplies/Athletic Equipment	1,305,000	1,320,000	15,000	1.1%	
Travel/Professional Development	2,680,150	2,894,150	214,000	8.0%	[5] [9]
Communications	748,995	804,495	55,500	7.4%	[10]
Rentals	210,250	210,250	-	0.0%	
Repairs and Maintenance	440,300	348,300	(92,000)	(20.9%)	[11]
Game Guarantees	644,500	669,500	25,000	3.9%	[12]
Grants-In-Aid	7,075,811	7,304,365	228,554	3.2%	[13]
Medical Insurance	375,000	375,000	-	0.0%	
Non-Employee Compensation	567,300	574,800	7,500	1.3%	[14]
Other Expenses	373,500	367,500	(6,000)	(1.6%)	
Sub-total Operating Expenses	14,420,806	14,868,360	447,554	3.1%	
TOTAL EXPENSE	24,183,057	25,007,039	823,982	3.4%	
Revenue Over/(Under) Expense	\$ (203,375)	\$ (465,828)	\$ (262,453)	(129.0%)	

Notes:

- [1] FY 2023 Auxiliary Budget Guidelines.
- [2] Reflects growth in Falcon Club annual giving.
- [3] Reflects projected increase in distributions from NCAA and CFP.
- [4] Reflects lower football game guarantees compared to FY 2022.
- [5] Reflects all premium seat revenue and expenses being recorded in Athletics department due to charitable gift tax law change.
- [6] Per Learfield multimedia rights fee contract.
- [7] Reflects additional positions for Sports Medicine and Athletic Counselor and the reorganization of ticket office, in addition to contractual obligations per coaches contracts.
- [8] Eliminated GA positions due to curriculum certification changes in sports medicine. Positions were converted to internships.
- [9] Reflects FY 2023 football charter flights for travel to high cost destinations (UCLA) and women's soccer travel increase.
- [10] Increase in MAC shared cost model for championships and purchase of INFLCR software for NIL tracking.
- [11] FY 2023 planned improvements for sod and drainage for Cochrane Soccer Field and stadium sideline infrastructure are less costly than prior year improvements. FY 2022 budget included significant improvements for tennis court resurfacing, soccer board replacements, football scoreboard repair and graphic enhancements.
- [12] Per contract game agreements.
- [13] Reflects increases in tuition, room and board.
- [14] Reflects increased officiating fees per MAC guidelines.

INTERCOLLEGIATE ATHLETICS

BUDGET FOR FY 2023

Grand Total \$24,541,211

	GENERAL		NON-REVENUE SPORTS		REVENUE SPORTS*		TOTAL ICA	
	FY 2022 RESTATED BUDGET	FY 2023 PROPOSED BUDGET	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	FY 2022 RESTATED BUDGET	FY 2023 PROPOSED BUDGET
REVENUE:								
General Fee - Grants-in-Aid	\$ -	\$ -	\$ 3,947,270	\$ 3,673,367	\$ 3,712,466	\$ 3,630,998	\$ 7,659,736	\$ 7,304,365
General Fee - Non Grants-in-Aid	5,675,447	6,273,811	-	-	-	-	5,675,447	6,273,811
General Fee - Facility Rental	-	-	-	-	-	-	-	-
Grants-In-Aid Funding	-	-	-	-	-	-	-	-
Falcon Club	2,095,500	2,174,035	-	-	-	-	2,095,500	2,174,035
Conference Distribution: NCAA/MAC/CCHA	-	-	-	-	2,792,000	2,952,000	2,792,000	2,952,000
Game Guarantees	-	-	-	-	3,090,000	3,020,000	3,090,000	3,020,000
Stadium Suite	-	-	-	-	40,000	90,000	40,000	90,000
Tickets: Gate/Season	-	-	-	-	1,685,000	1,685,000	1,685,000	1,685,000
Pouring Rights	-	-	-	-	-	-	-	-
Success Challenge	-	-	-	-	-	-	-	-
Title IX Support	-	-	-	-	-	-	-	-
Sponsorships/Merchandising/Licensing	726,000	826,000	-	-	-	-	726,000	826,000
Other Income	216,000	216,000	-	-	-	-	216,000	216,000
TOTAL REVENUE	8,712,947	9,489,846	3,947,270	3,673,367	11,319,466	11,377,998	23,979,682	24,541,211
EXPENSE:								
Employee Compensation								
Contract Salaries	2,165,811	2,272,560	1,859,430	1,933,890	2,913,534	3,014,229	6,938,775	7,220,679
Classified Salaries	44,064	45,156	-	-	-	-	44,064	45,156
Graduate Assistants	80,000	10,000	-	-	-	-	80,000	10,000
Students/Temporary	281,290	318,290	-	-	-	-	281,290	318,290
Wage / Compensation Pool	203,375	232,779	-	-	-	-	203,375	232,779
Sub-total Employee Compensation	2,774,540	2,878,785	1,859,430	1,933,890	2,913,534	3,014,229	7,547,504	7,826,904
Employee Benefits	736,999	776,521	572,378	598,559	905,371	936,695	2,214,747	2,311,775
Operating Expenses								
Supplies/Athletic Equipment	294,150	309,150	340,600	340,600	670,250	670,250	1,305,000	1,320,000
Airfare/Lodging/Meals/Team Travel	57,600	224,600	1,208,950	1,144,550	1,413,600	1,525,000	2,680,150	2,894,150
Communications	599,450	654,950	51,145	51,145	98,400	98,400	748,995	804,495
Rentals	71,500	71,500	35,750	35,750	103,000	103,000	210,250	210,250
Repairs and Maintenance	353,800	261,800	5,500	5,500	81,000	81,000	440,300	348,300
Game Guarantees	-	-	-	-	644,500	669,500	644,500	669,500
Grants-In-Aid	-	-	3,700,842	3,673,367	3,374,969	3,630,998	7,075,811	7,304,365
Medical Insurance	375,000	375,000	-	-	-	-	375,000	375,000
Non-Employee Compensation	97,100	97,100	155,200	162,700	315,000	315,000	567,300	574,800
Other Expenses	373,500	367,500	-	-	-	-	373,500	367,500
Sub-total Operating Expenses	2,222,100	2,361,600	5,497,987	5,413,612	6,700,719	7,093,148	14,420,806	14,868,360
TOTAL EXPENSE	\$ 5,733,639	\$ 6,016,906	\$ 7,929,795	\$ 7,946,061	\$ 10,519,624	\$ 11,044,072	\$ 24,183,057	\$ 25,007,039

* The description of revenue sports includes football, men's basketball and hockey. This is the reference point held by the NCAA AUP.

STADIUM OPERATIONS & OTHER FIELDS AND FACILITIES
(Includes Sebo Center Operation)
BUDGET FOR FY 2023
(Fund: 20500, 20900 / Dept: 747000, 718000)

	FY 2022 RESTATED BUDGET	FY 2023 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
REVENUE:					
General Fee	732,732	752,332	\$ 19,600	2.7%	[1]
General Fee (Debt Svc.)	249,606	247,907	(1,699)	(0.7%)	[1]
TOTAL REVENUE	982,338	1,000,239	17,901	1.8%	
EXPENSE:					
Operating Expenses					
Repairs and Maintenance	549,263	558,134	8,871	1.6%	[2]
Utilities	115,000	120,750	5,750	5.0%	[1]
Sub-total Operating	664,263	678,884	14,621	2.2%	
Fixed Expenses					
General Service Charge	48,554	48,554	-	0.0%	[1]
Debt Service	249,606	247,907	(1,699)	(0.7%)	[1]
Insurance/Other	19,915	24,894	4,979	25.0%	[1]
Sub-total Fixed Expenses	318,075	321,355	3,280	1.0%	
TOTAL EXPENSE	982,338	1,000,239	17,901	1.8%	
Revenue Over/(Under) Expense	\$ 0	\$ 0	\$ 0	0.0%	

Notes:

- [1] FY 2023 Auxiliary Budget Guidelines.
- [2] Based on prior years actuals.

**RECREATIONAL SPORTS AND WELLNESS
BUDGET FOR FY 2023**
(Includes Student Recreation Center, Field House)
(Fund: 20800 and 21000 / Dept: 714000)

	FY 2022 RESTATED BUDGET	FY 2023 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
REVENUE:					
General Fee	\$ 2,341,165	\$ 2,383,826	\$ 42,661	1.8%	[1]
Operational Income	1,012,675	976,244	(36,431)	-3.6%	[2]
Facility Income	311,154	311,154	-	0.0%	
Vending Income	-	15,000	15,000	0.0%	[2]
Other Income	-	35,000	35,000	0.0%	[2]
TOTAL REVENUE	3,664,994	3,721,224	56,230	1.5%	
EXPENSE:					
Salaries and Wages					
Contract Salaries	386,736	371,826	(14,910)	-3.9%	[3] [5]
Classified Salaries	84,818	48,734	(36,084)	-42.5%	[3]
Graduate Assistants	47,500	70,000	22,500	47.4%	[4]
Student / Temporary	434,575	440,175	5,600	1.3%	[1] [6]
Other Personnel	12,000	38,200	26,200	218.3%	[5]
Wage / Compensation Pool	13,734	13,474	(260)	-1.9%	
Sub-total Salaries and Wages	979,363	982,409	3,046	0.3%	
Employee Benefits	184,165	133,063	(51,102)	-27.7%	[3]
Sub-total Salaries, Wages & Benefits	1,163,528	1,115,472	(48,056)	-4.1%	
Purchase for Resale	7,000	7,000	-	0.0%	
Operating Expenses					
Supplies	64,790	69,100	4,310	6.7%	[6]
Travel/Professional Development	10,500	29,250	18,750	178.6%	[7]
Communications	26,661	29,000	2,339	8.8%	[6]
Repairs and Maintenance	501,022	502,072	1,050	0.2%	[6]
Utilities	760,920	734,910	(26,010)	-3.4%	[1] [6]
Equipment - Library - Misc	145,768	124,375	(21,393)	-14.7%	[6]
Sub-total Operating Expenses	1,509,661	1,488,707	(20,954)	-1.4%	
Fixed Expenses					
Renewals / Replacements	299,528	500,000	200,472	66.9%	
General Service Charge	235,200	235,200	-	0.0%	[1]
Debt Service	387,035	267,135	(119,900)	-31.0%	[1]
Insurance/Other	28,230	48,434	20,204	71.6%	[1] [6]
Sub-total Fixed Expenses	949,993	1,050,769	100,776	10.6%	
TOTAL EXPENSE	3,630,181	3,661,948	31,767	0.9%	
Revenue Over/(Under) Expense	\$ 34,813	\$ 59,276	\$ 24,463	70.3%	

Notes:

- [1] FY 2023 Auxiliary Budget Guidelines.
- [2] Reflects continual rebuilding from the effects of COVID-19.
- [3] Reflects departmental reorganization, which moved several positions to the Office of Health & Wellness.
- [4] Reflects loss of step-down funding from Student Affairs for Wellness GA and refilling intramural/sport club and sales/marketing GA vacancies eliminated during COVID.
- [5] Reflects reallocation of funding for an administrative position filled with an interim employee.
- [6] Reflects FY 2022 actual expense.
- [7] Increased \$18,750 to reinvestment in professional development for use as an employee recruitment and retention tool, as well as, to rebuild revenue generating programs.

**STUDENT HEALTH SERVICE
BUDGET FOR FY 2023
(Fund: 20700 / Dept: 720000)**

	FY 2022 RESTATED BUDGET	FY 2023 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
REVENUE:					
General Fee	\$ 125,000	\$ 125,000	\$ -	0.0%	[1]
Salary Reimbursement	313,332	315,652	2,320	0.7%	[2]
TOTAL REVENUE	438,332	440,652	2,320	0.5%	
EXPENSE:					
Salaries and Wages					
Contract Salaries	245,664	251,806	6,141	2.5%	
Classified Salaries	45,918	47,070	1,152	2.5%	
Student / Temporary	5,340	2,750	(2,590)	-48.5%	[3]
Wage / Compensation Pool	9,601	9,575	(26)	-0.3%	
Sub-total Salaries and Wages	306,524	311,201	4,677	1.5%	
Employee Benefits	92,913	95,226	2,313	2.5%	[1]
Sub-total Salaries, Wages & Benefits	399,437	406,427	6,990	1.7%	
Operating Expenses					
Travel/Professional Development	1,000	1,000	-	0.0%	
Communication	72	72	-	0.0%	
Repairs and Maintenance	100	100	-	0.0%	
Equipment	500	500	-	0.0%	
Sub-Total Operating Expenses	1,672	1,672	-	0.0%	
Fixed Expense					
Inter-Fund Transfers	37,223	32,553	(4,670)	-12.5%	[4]
TOTAL EXPENSE	438,332	440,652	2,320	0.5%	
Revenue Over/(Under) Expense	\$ 0	\$ 0	\$ 0	0.0%	

Notes:

**** New Student Health Center opened September 1, 2013.**

- [1] FY 2023 Auxiliary Budget Guidelines.
- [2] Other Income reflects Wood Health Company (WHC) personnel reimbursement at their current rates, which are less than BGSU rates. Increase reflects the 2% salary increase and associated fringes implemented by WHC August 2021.
- [3] Reflects FY 2022 actual expense,
- [4] Deficit funds applied to Student Health Insurance operating costs.

BOWEN-THOMPSON STUDENT UNION
BUDGET FOR FY 2023
(Fund: 20200 / Dept: 710000)

	FY 2022 RESTATED BUDGET	FY 2023 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
REVENUE:					
General Fee	\$ 3,217,518	\$ 3,236,720	\$ 19,202	0.6%	[1]
Operational Income	635,000	635,004	4	0.0%	
Facility Income	436,838	383,167	(53,671)	-12.3%	[2]
Other Income	792,000	830,667	38,667	4.9%	[3]
TOTAL REVENUE	5,081,356	5,085,558	4,202	0.1%	
EXPENSE:					
Salaries and Wages					
Contract Salaries	425,395	474,651	49,256	11.6%	[4]
Classified Salaries	44,380	49,500	5,120	11.5%	[4]
Student / Temporary	134,080	174,600	40,520	30.2%	[4]
Wage / Compensation Pool	13,682	16,792	3,110	22.7%	
Sub-total Salaries and Wages	617,537	715,543	98,006	15.9%	
Employee Benefits	169,509	191,838	22,329	13.2%	[4]
Sub-total Salaries, Wages & Benefits	787,046	907,381	120,335	15.3%	
Operating Expenses					
Supplies	52,800	46,900	(5,900)	-11.2%	[5]
Travel/Professional Development	32,800	31,850	(950)	-2.9%	
Information/Communication	66,300	55,076	(11,224)	-16.9%	[5]
Repairs and Maintenance	628,250	633,850	5,600	0.9%	
Utilities	460,020	473,821	13,801	3.0%	[1]
Equipment	193,000	140,000	(53,000)	-27.5%	[5]
Sub-total Operating Expenses	1,433,170	1,381,497	(51,673)	-3.6%	
Fixed Expenses					
General Service Charge	214,533	214,533	-	0.0%	[1]
Renewals / Replacements	450,000	375,000	(75,000)	-16.7%	
Debt Service	2,163,735	2,163,735	-	0.0%	[1]
Insurance/Other	20,611	35,204	14,593	70.8%	[1]
Sub-total Fixed Expenses	2,848,879	2,788,472	(60,407)	-2.1%	
TOTAL EXPENSE	5,069,095	5,077,350	8,255	0.2%	
Revenue Over/(Under) Expense	\$ 12,261	\$ 8,208	\$ (4,053)	-33.1%	

Notes:

- [1] FY 2023 Auxiliary Budget Guidelines.
- [2] Reflects a reduction in Room Rentals based on FY 2022 projected revenue.
- [3] Reflects Dining Services maintenance income for assistance with cleaning.
- [4] Reflects FY 2022 actual expenses.
- [5] Reduced Operating Expenses as a result of upgrades and completed projects.