

# PROPOSED FY 2025 EDUCATIONAL & GENERAL BUDGETS

**Proposed to  
Board of Trustees**

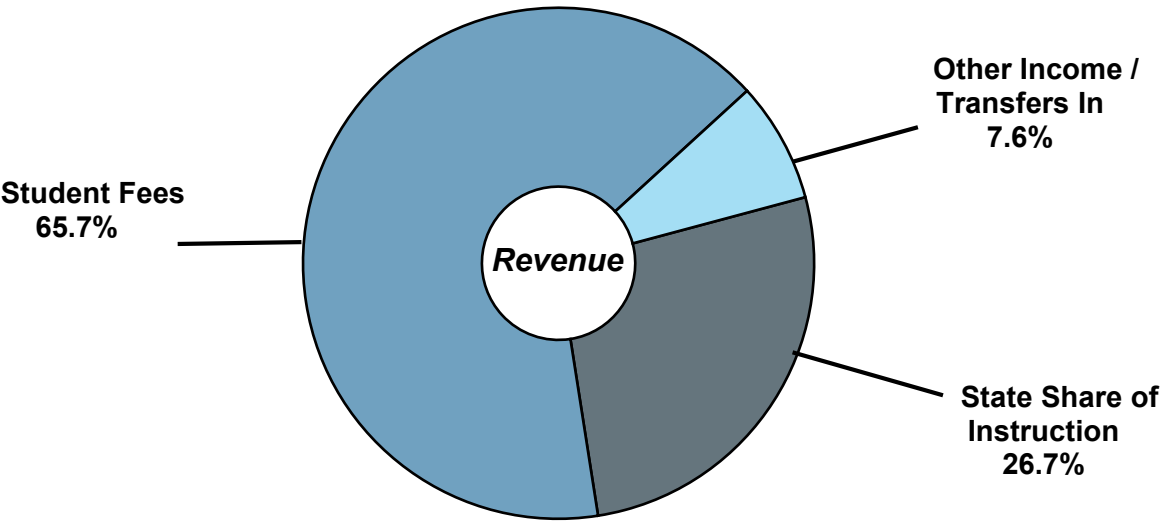
Prepared by the Office of  
Finance and Administration

June 2024

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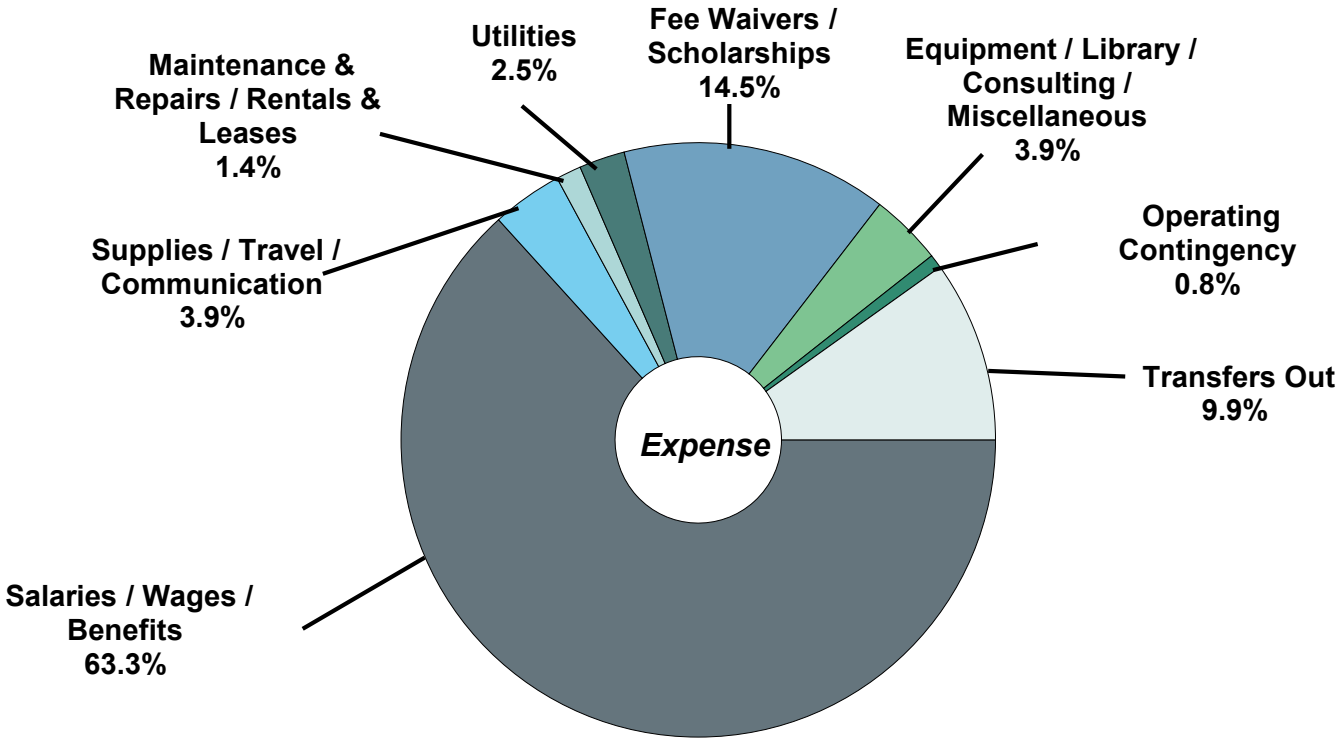
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BGSU Educational & General Revenue & Expense Summary  
Bowling Green Campus FY 2025  
Grand Total \$331,313,315



Revenue Source	Budget	Percentage
State Share of Instruction	\$88,448,658	26.7%
Student Fees	\$217,606,448	65.7%
Other Income / Transfers In	\$25,258,209	7.6%
Total	\$331,313,315	100.0%

Grand Total \$331,313,315



Expense	Budget	Percentage
Salaries / Wages / Benefits	\$209,631,736	63.3%
Supplies / Travel / Communication	\$12,768,289	3.9%
Maintenance & Repairs / Rentals & Leases	\$4,531,969	1.4%
Utilities	\$8,253,063	2.5%
Fee Waivers / Scholarships	\$47,930,299	14.5%
Equipment / Library / Consulting / Miscellaneous	\$12,979,815	3.9%
Operating Contingency	\$2,491,648	0.8%
Transfers Out	\$32,726,496	9.9%
Total	\$331,313,315	100.0%

**Current Unrestricted Educational & General Expenditures Budget**  
**Fiscal Year 2025 Compared to Fiscal Year 2024**  
**Bowling Green Campus (Fund: 10000)**

	<b>FY 2024 RESTATED BUDGET</b>	<b>FY 2025 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	\$ 85,038,535	\$ 88,448,658	\$ 3,410,123	4.0%	26.7%	[1]
Total State Share	85,038,535	88,448,658	3,410,123	4.0%	26.7%	
Instructional Fees (Undergraduate)	138,942,181	146,108,578	7,166,397	5.2%	44.1%	[2]
Instructional Fees (Graduate)	30,201,065	28,085,433	(2,115,632)	(7.0%)	8.5%	[3]
Non-Resident Fees	15,923,250	16,375,750	452,500	2.8%	4.9%	[4]
General Fees	26,356,687	27,036,687	680,000	2.6%	8.2%	[5]
Total Tuition & Fees	211,423,183	217,606,448	6,183,265	2.9%	65.7%	
Other Income	16,268,190	16,403,862	135,672	0.8%	5.0%	
Total Revenues	312,729,908	322,458,968	9,729,060	3.1%	97.3%	
Transfers In from Other Funds	8,504,347	8,854,347	350,000	4.1%	2.7%	[6]
<b>Total Funds Available</b>	<b>321,234,255</b>	<b>331,313,315</b>	<b>10,079,060</b>	<b>3.1%</b>	<b>100.0%</b>	
<b>Expense:</b>						
Salaries & Wages						
Faculty Salaries	85,184,975	88,779,261	3,594,286	4.2%	26.8%	[7]
Admin/Professional Salaries	44,489,375	46,340,537	1,851,162	4.2%	14.0%	[8]
Classified Wages	14,603,982	15,342,101	738,119	5.1%	4.6%	[8]
Fellowships/Graduate Assistants	10,050,111	10,050,111	-	0.0%	3.0%	
Student Assistant Wages	2,902,629	2,902,629	-	0.0%	0.9%	
Sub-Total Salaries & Wages	157,231,072	163,414,639	6,183,567	3.9%	49.3%	
Employee Benefits	44,993,186	46,217,097	1,223,911	2.7%	13.9%	[7], [8]
Sub-Total Salaries, Wages & Benefits	202,224,258	209,631,736	7,407,478	3.7%	63.3%	
Operating Expenses						
Supplies	6,046,591	6,046,591	-	0.0%	1.8%	
Travel/Meals/Professional Development	2,304,403	2,304,403	-	0.0%	0.7%	
Information & Communication	4,417,295	4,417,295	-	0.0%	1.3%	
Maintenance & Repairs / Rentals & Leases	4,531,969	4,531,969	-	0.0%	1.4%	
Utilities	8,253,063	8,253,063	-	0.0%	2.5%	
Fee Waivers / Graduate Assistants	11,318,838	11,318,838	-	0.0%	3.4%	
Scholarships	35,355,461	36,611,461	1,256,000	3.6%	11.1%	
Equipment/Library/Consulting/Misc.	12,204,233	12,979,815	775,582	6.4%	3.9%	
Sub-Total Operating Expenses	84,431,853	86,463,435	2,031,582	2.4%	26.1%	[9]
Total Salaries, Wages, Benefits & Op. Expenses	286,656,111	296,095,171	9,439,060	3.3%	89.4%	
Operating Contingency	2,491,648	2,491,648	-	0.0%	0.8%	
Total Unrestricted E & G Expenses	289,147,759	298,586,819	9,439,060	3.3%	90.1%	
Transfers Out to Other Funds	32,086,496	32,726,496	640,000	2.0%	9.9%	[10]
<b>Total Funds Applied</b>	<b>321,234,255</b>	<b>331,313,315</b>	<b>10,079,060</b>	<b>3.1%</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.

FY 2024 budget reflects reclassifications between salary and wage classifications, fringe benefits and operating expenses.

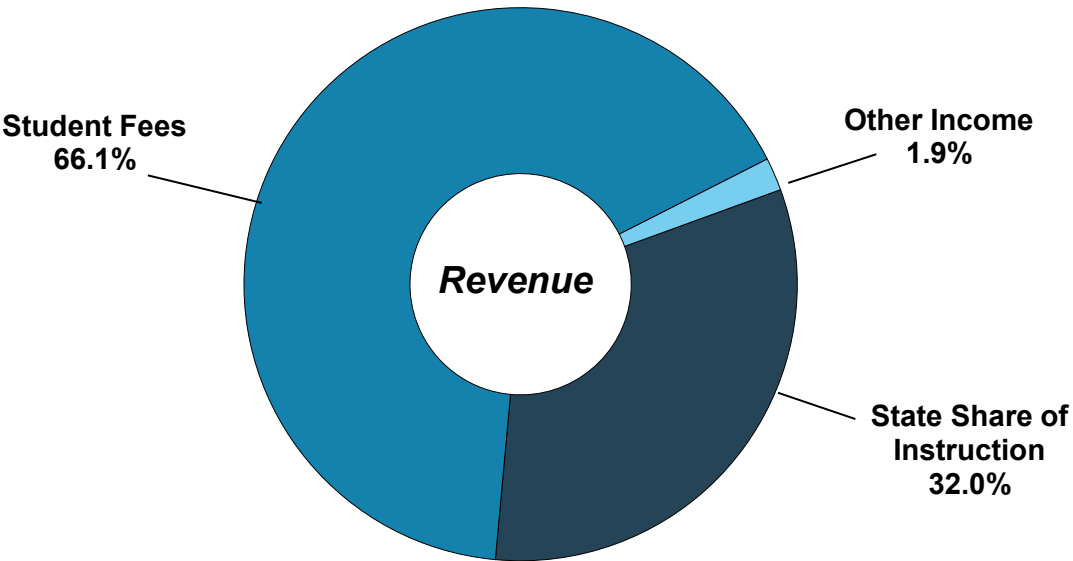
## **Notes: E & G Budget FY 2025**

- [1] Includes an increase in SSI from \$85,038,535 to \$88,448,658, or an increase of \$3,410,123 (4.0%). Approximately \$850,000 of the increase represents the State of Ohio's projected FY 2024 - 2025 biennial budget bill increase of 1.0% for FY 2025, and approximately \$2,560,000, or 3.0% represents BGSU's continued performance relative to other state universities.
- [2] Undergraduate instructional fees for FY 2025 reflect a 3.0% increase for the Fall 2024 Cohort #7 of the Falcon Tuition Guarantee. No other changes in undergraduate instructional fees are proposed. Assumes an overall enrollment increase of 125 new freshman. Pathway students matriculating to the Bowling Green Campus are expected to remain flat from the prior year.
- [3] Graduate enrollment is projected to remain flat for FY 2025, with the exception of 80 new Doctor of Physical Therapy enrollments for the Fall 2024 Cohort #3, with a 2% increase in instructional fees. No other change in graduate fees are proposed for FY 2025.
- [4] Non-resident fee increase is based on FY 2024 actual revenue and enrollments and projected FY 2025 enrollments. No change in fees are proposed for FY 2025.
- [5] General Fee revenue increase is based on the impact of tuition rate increases noted above in [1] that apply to the Fall 2025 Cohort of the Falcon Tuition Guarantee.
- [6] Transfers in from Other Funds reflect internal reallocations between funds.
- [7] Per the Collective Bargaining Agreement with the BGSU-FA, includes compensation pools of 2.0% across the board/fixed market, and 1.0% merit/fixed market. Promotions and tenure funds of .28% are also included.
- [8] Compensation pools of 3.0% across the board increases for all other (non-faculty) staff are included.
- [9] Operating expenses reflect an overall increase in FY 2025 of \$2,031,582 or 2.4%, and is attributable to scholarships and costs associated with new programs (Doctor of Physical Therapy).
- [10] 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

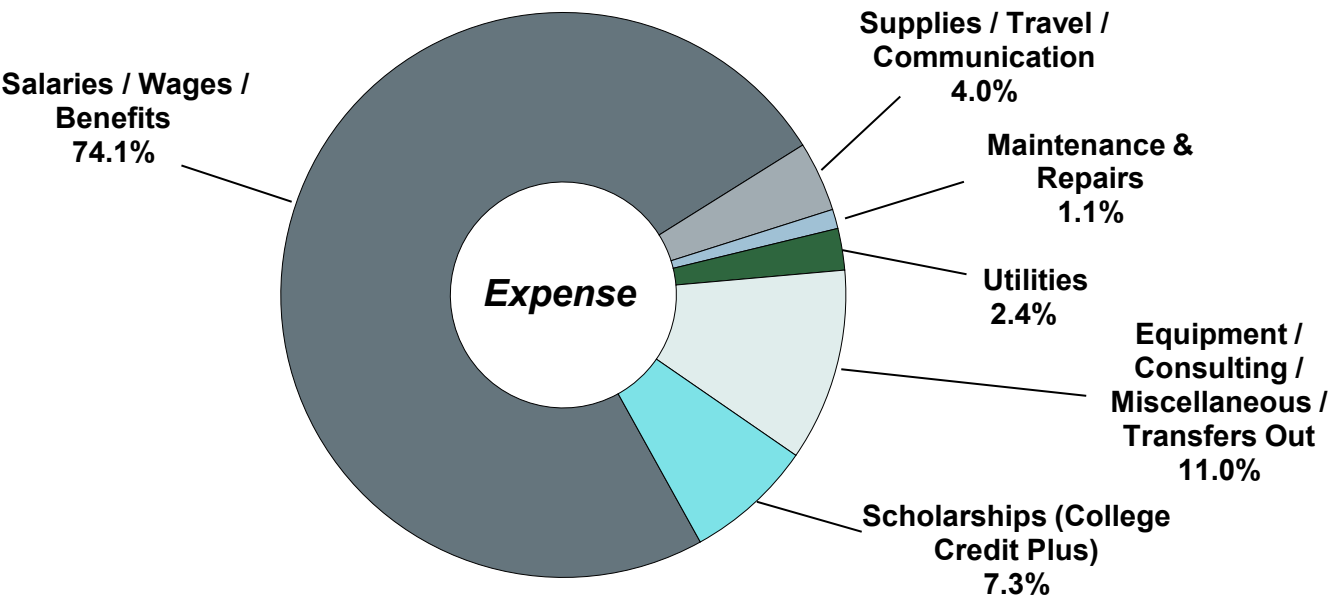
Firelands Campus FY 2025

Grand Total \$13,656,116



Revenue Source	Budget	Percentage
State Share of Instruction	\$4,371,504	32.0%
Student Fees	\$9,022,402	66.1%
Other Income / Transfers In	\$262,211	1.9%
Total	\$13,656,116	100.0%

Grand Total \$13,656,116



Expense	Budget	Percentage
Salaries / Wages / Benefits	\$10,125,890	74.1%
Supplies / Travel / Communication	\$547,926	4.0%
Maintenance & Repairs	\$151,245	1.1%
Utilities	\$325,342	2.4%
Equipment / Consulting / Miscellaneous / Transfers Out	\$1,504,806	11.0%
Scholarships (College Credit Plus)	\$1,000,906	7.3%
Total	\$13,656,116	100.0%

**Current Unrestricted Educational & General Expenditures Budget  
Fiscal Year 2025 Compared to Fiscal Year 2024  
Firelands Campus (Fund: 11000)**

	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2025 PROPOSED BUDGET</b>	<b>\$ INC / (DECR)</b>	<b>% INC / (DECR)</b>	<b>% of Total Funds Available</b>	<b>BUDGET NOTE</b>
<b><u>REVENUE:</u></b>						
State Share of Instruction	\$ 4,505,505	\$ 4,371,504	\$ (134,001)	(3.0%)	32.0%	[1]
Total State Share	4,505,505	4,371,504	(134,001)	(3.0%)	32.0%	
Instructional Fees	7,867,527	8,724,106	856,579	10.9%	63.9%	[2]
General Fees	266,251	293,296	27,045	10.2%	2.1%	[2]
Continuing Education	5,000	5,000	-	0.0%	0.0%	
Total Tuition & Fees	8,138,778	9,022,402	883,624	10.9%	66.1%	
Other Income	216,730	227,511	10,781	5.0%	1.7%	[3]
Total Revenues	12,861,013	13,621,417	760,404	5.9%	99.7%	
Transfers In from Other Funds	-	34,699	\$ 34,699	100.0%	0.3%	[4]
<b>Total Funds Available</b>	<b>12,861,013</b>	<b>13,656,116</b>	<b>795,103</b>	<b>6.2%</b>	<b>100.0%</b>	
<b><u>EXPENSE:</u></b>						
Salaries and Wages:						
Contract Salaries - Faculty	4,301,214	4,498,284	197,070	4.6%	32.9%	[5]
Contract Salaries - Administrative	1,774,327	2,075,807	301,480	17.0%	15.2%	[6]
Classified Salaries	784,064	820,045	35,981	4.6%	6.0%	[6]
Students / Temporary	155,535	211,422	55,887	35.9%	1.5%	[7]
Sub-total Salaries & Wages	7,015,140	7,605,557	590,417	8.4%	55.7%	
Employee Benefits	2,359,071	2,520,333	161,262	6.8%	18.5%	[8]
Sub-total Salaries, Wages & Benefits	9,374,211	10,125,890	751,679	8.0%	74.1%	
Operating Expenses:						
Supplies	166,656	152,726	(13,930)	(8.4%)	1.1%	[9]
Travel/Meals/Professional Development	106,589	112,410	5,821	5.5%	0.8%	[9]
Information & Communication	193,479	282,790	89,311	46.2%	2.1%	[9]
Maintenance and Repair	241,782	151,245	(90,537)	(37.4%)	1.1%	[9]
Utilities	347,000	325,342	(21,658)	(6.2%)	2.4%	[9]
Equipment/Library/Consulting/Miscellaneous	542,254	576,806	34,552	6.4%	4.2%	[9]
Scholarships	961,042	1,000,906	39,864	4.1%	7.3%	[10]
Sub-total Operating Expenses	2,558,802	2,602,226	43,424	1.7%	19.1%	
Total Salaries, Wages, Benefits & Op. Expenses	11,933,013	12,728,116	795,103	6.7%	93.2%	
General Service Charge	800,000	800,000	-	0.0%	5.9%	
Transfers Out to Other Funds	128,000	128,000	-	0.0%	0.9%	
<b>Total Funds Applied</b>	<b>12,861,013</b>	<b>13,656,116</b>	<b>795,103</b>	<b>6.2%</b>	<b>100.0%</b>	
<b>Net Funds Available Less Funds Applied</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</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 2025**

- [1] **State Share of Instruction:** Reduction based on prior years' enrollment.
- [2] **Instructional/General Fees:** Overall FTE enrollment for FY 2025 is projected to be up 3.6%, with the distribution within the various student cohorts and programs as follows: continuing undergraduate students (does not include Tuition Guarantee, Pathway, or College Credit Plus) are projected down by 5.1%, or 40 FTE for the year (19 FTE for fall), the incoming Falcon Tuition Guarantee cohort is projected to total 72 FTE for fall. Fall Pathway enrollment is projected at 390 FTE (or 364 HC), an increase of 17 FTE (4.6%) over fall 2024, and College Credit Plus (CCP) enrollment is projected to be flat. The CCP amount includes an estimated transfer-in from the Bowling Green campus of \$550,000 for net revenue associated with BG campus CCP students enrolled in Firelands courses. A 3.0% tuition increase is assumed for the incoming Falcon Tuition Guarantee Cohort, which includes Pathway students. No rate increase is included for continuing students.
- [3] **Other Income:** Based on FY 2024 actual and FY 2025 projected amounts.
- [4] **Transfers In from Other Funds:** Reflects internal reallocations for budgeted expenses.
- [5] **Faculty** - Based on FY 2024 actual expenses and wage adjustments for attrition and realignments which include reclassification of Dean to administrative, compensation pools of 2.0% across the board and 1.0% merit per the collective bargaining agreement with the BGSU-FA. Promotion and tenure funds are also included, as well, as funding for the QRF professor parity pool.
- [6] **Administrative and Classified Staff:** Based on FY 2024 actual expenses and includes adjustments for reclassification of Dean from Faculty, replacement positions and realignments, and a 3.0% across-the-board compensation pool.
- [7] **Student/Temporary:** Based on projected FY 2024 actual expenses and projected operational requirements for FY 2025. FY 2025 increases attributable to 1.) increase in minimum wage and merit increases for continuing student employees across all departments; 2.) wage rate increase for the intermittent classified professional tutors in the Teaching & Learning Center, and 3.) funding for student receptionist in the Admissions Office.
- [8] **Employee Benefits:** Based on projected FY 2024 actual expenses and projected operational requirements for FY 2025.
- [9] **Operating:** Based on projected FY 2024 actual expenses and projected operational requirements for FY 2025.
- [10] **Scholarships:** Primarily represents College Credit Plus waivers. Increase is based on FY 2024 actual amounts (which exceed the FY 2024 budgeted amount).