

BOWLING GREEN STATE UNIVERSITY
Board of Trustees
August 28, 2025
Background Information for Resolution 2025

Fiscal Year 2026 Budgets – Bowling Green and Firelands Campuses

The University's ability to successfully fulfill its mission and execute its strategic plan is directly influenced by enrollment, legislative restrictions on tuition, changes in state support, and the cost of employee compensation, health care, technology and utilities. The information provided here is intended to provide background and context to the draft budgets presented in the BGSU FY2026 Proposed Budgets binder.

Economic Context

The July 10, 2025 Monthly Financial Report issued by the Ohio Office of Budget and Management indicated Ohio's unemployment rate stood at 4.9 percent in June 2025 compared to 4.4 percent in June 2024. It's worth noting that Ohio unemployment reached a historic low of 3.3 percent in July of 2023. June 2025 U.S. national unemployment remained at 4.1 percent, unchanged compared to June 2024.

The state's financial performance for FY 2025 has been solid. State of Ohio General Revenue Fund (GRF) sources totaled \$29.9 billion in June (\$1.2 billion, 4.0 percent above estimate) and \$1.2 billion (4.2 percent) above prior year's actual revenue.

Thru the end of June, GRF expenditures were \$141 million (-0.3 percent) below budget and notably, \$2.9 billion (7.3 percent) above prior year's actual expenditures.

The approved biennial budget for FY 2026 and FY 2027 provided a 1.71 percent increase in state share of instruction (SSI) in FY 2026 and a 1.0 percent increase in FY 2027. Of the 1.71 percent increase in FY 2026, only 0.4 percent of the additional funding provided for SSI was included in the funding distributed per SSI formula. The remainder (\$27.5 million) was awarded to individual universities who agreed to establish centers for civics, culture and society (or civics, culture and workforce).

Effective for FY 2026, the state implemented its most significant revision to the SSI formula since the adoption of a performance-based, outcomes funding model in 2012. This revision set-aside \$100 million (\$76.8 million for 4-year universities, \$23.2 million for 2-year colleges) to be distributed based on post-graduation employment outcomes as defined by wages. This revision not only adds to the already exceedingly complex SSI

formula, but it also caused significant and non-intuitive redistributions among the 4-year universities. For example, several universities that have experienced continued enrollment declines over the past 5-10 years should have expected a declining share of SSI based on their relative performance. However, they actually realized a disproportional increase in their portion of the \$100 million set-aside reflecting their 1, 5 or 10 year wages based on their mix of academic undergraduate degree programs (e.g., weighted more heavily with STEM programs such as engineering or finance vs. non-STEM such as education, social work, and mental health counseling, etc.). Said another way, certain schools with 5-10 years of growing enrollment and performance outcomes received lesser shares of the \$76.8 million than certain schools with 5-10 years of steadily decreasing enrollment and declining performance outcomes because their 1, 5 and 10 year wages in STEM fields or in certain geographical locations pay more than non-STEM fields in rural Ohio.

Finally, the enacted budget bill limits in-state undergraduate tuition increases to 3 percent in both FY 2026 and FY 2027 despite permanent law language that provided incoming cohort tuition increases reflecting the 36-month average change in CPI.

Specific enrollment expectations relative to FY 2026 budgets are shared later in this background.

When taken together, these data points suggest a positive picture for Ohio's economy for the next 12-24 months but a less positive funding picture for BGSU even though our enrollment, retention and graduation rates are doing exceptionally well. BGSU's proposed budgets for FY 2026 were prepared and are presented for consideration in light of this context.

Background

The following narrative describes the detailed budgets contained in the ***BGSU FY 2026 Proposed Budget Book***. Please refer to the pages contained in the FY 2026 budget book under the applicable tab as you read through the following discussion.

Executive Summary Tab (All Funds Budget Summary)

Significant Changes in FY 2026 vs. FY 2025 (see page 2 of 5 in Executive Summary section with numbered explanatory comments below describing the \$ and/or percentage changes):

Revenue Notes:

1. BGSU (combined campuses) expects an overall increase in State Share of Instruction (SSI) of \$1.1 million (1.1 percent) in FY 2026. This increase is attributable to the following:
 - The state of Ohio revised the SSI distribution formula carving out \$100 million (4.6 percent) (or \$76,800,000 for 4-year campuses only) to be redistributed between the public colleges and universities based on post-graduation employment outcomes.
2. BGSU (combined campuses) expects an overall increase of \$19.2 million (8.5 percent) of tuition, non-resident fees, and general fee revenue over the prior year.

The revenue increase is due to the tuition and general fee rate increase of 3.0 percent for incoming tuition guarantee students, improved retention, projected undergraduate enrollment increases, tuition and general fee rate increase of 3.5 percent for graduate programs and projected revenue from new graduate programs (primarily DPT and ODT). See detailed explanation and a **revenue roll-forward** later in this background.

3. In Other Income, the combined campuses are expecting an increase of \$9.8 million (7.0 percent) primarily in the auxiliary units due to being at full occupancy in residence halls with the re-opening of Kohl Hall, residence life average housing rate increase of 2.5 percent and dining average meal plan rate increase of 3.5 percent for FY 2026, steadily recovering sales in Falcon Outfitters, and continued growth in Student Union conferences and events and the new club sports programs.
4. In total, from all sources, the combined BGSU campuses are expecting an increase of \$33.5 million (7.2 percent) in funds available (revenue) over the prior year budget from all funds.

Expenditure Notes:

5. Approximately \$9.2 million (3.6 percent) is proposed for salary, wages, and benefits. Following is a summary of the proposed increase in salary and wages of \$6.2 million:
 - \$2.7 million or 2.9 percent pool is provided for faculty merit increases, promotion and tenure (note: faculty annual increases per collective bargaining agreement are 2.5 percent).

- \$2.3 million or 3.8 percent is provided for administrative staff positions consisting of a merit pool of 2.0 percent, additional position changes (or compensation changes) occurred primarily in 1) Athletics, 2) Housing (Kohl re-staffing), 3) Club Sports and 4) University Advancement.
 - \$524 thousand or 3.0 percent is provided for classified staff positions consisting of a 2.0 percent across-the-board pool and certain positions for Kohl re-staffing.
 - \$819 thousand, or 5.6 percent pool is provided for the combined categories of student assistant wages, and other temporary labor.
 - The increase is offset by a \$201 thousand reduction in fellowship and graduate students to reflect a decrease in graduate student employment over the past year.
6. Approximately \$23.7 million (15.6 percent) increase is proposed in operating expense categories including supplies, travel and professional development, maintenance and repairs, undergraduate financial aid (including college credit plus) and equipment, consulting and miscellaneous.
- For the Bowling Green Campus, the increase is attributable to providing operating support for scholarships (approximately \$9.5 million), CCP scholarships (approximately \$3 million) and an increase in equipment and miscellaneous services (approximately \$3.8 million) primarily attributable to increases for DPT, ODT and ITS.
 - For the auxiliary units, the increase is primarily attributable to Intercollegiate Athletics; beginning in FY 2026, a more realistic budget is being presented reflecting prior year actuals (approximately \$4.3 million). Housing has an increase of approximately \$1.3 million which represents a return to full operation by reopening Kohl Hall for FY 2026. Finally, just as E & G has experienced inflationary impacts in operating costs, auxiliaries are expecting increases in supplies (approximately \$1.5 million) and travel (approximately \$1.7 million - primarily Athletics).
7. In total, the combined BGSU campuses are expecting an increase in total funds applied (expenditures) of \$33.1 million (7.1 percent).

Introduction – Unrestricted Operating Budgets

The University's unrestricted operating budgets ("educational and general" budgets or abbreviated as "E & G") utilize "fund accounting" with each campus functioning under a separate, stand-alone E & G budget reflecting the respective revenues and expenses expected for each campus and providing support for all academic, administrative and

general support departments (e.g., Department of English, or Chemistry or Biology, Dean's offices, Library, Payroll, Purchasing, Provost Office, Campus Operations, etc.) See the Educational and General tab for the E & G budgets discussed below.

Bowling Green Campus E & G

Please refer to the Proposed Budget Book, Educational and General Tab, pages 1, 2 and 3 of 6 for detailed explanatory notes regarding the BG campus budget.

Revenue Rollforward:

The details provided below provide a detailed mathematical path from the FY 2025 budgeted tuition category totals to the FY 2026 budgeted tuition category totals:

Instructional Fees - Undergraduate:	<u>\$ Inc/(Decr)</u>
• Adjust FY 2026 budget to reflect FY 2025 actual*	\$9,606,128
• Impact of tuition rate increases and improving retention	2,885,715
• Adjust for projected enrollment increases	<u>2,184,450</u>
Incremental Increase in Instructional Fee Revenue – Undergraduate	\$ 14,676,292
Instructional Fees – Graduate:	
• Adjust FY 2026 budget to reflect FY 2025 actual*	\$ (1,754,586)
• Impact of Graduate tuition rate increase	692,610
• Incremental impact of ODT enrollment	1,073,333
• Incremental impact of DPT enrollment	<u>613,052</u>
Incremental Increase in Instructional Fee Revenue – Graduate	\$ 624,409
Non-resident Fees:	
• Adjust FY 2026 budget to reflect FY 2025 actual*	\$ 920,000
General fees:	
• Impact of tuition rate increases and improving retention	<u>\$ 958,387</u>
Total Instructional Tuition and Fees – FY 2026 Increase	<u>\$ 17,179,088</u>

* This adjustment is necessary as a first step to right-size last year's budget to match last year's actual revenue. Said another way, we must first address last year's budget to actual positive or negative variances before any incremental changes in tuition rates or enrollment volume are applied.

Note: Assumes an overall enrollment increase of 125 new freshmen. Graduate enrollment held flat to prior year budget, with the exception of 100 new Doctor of Physical Therapy and 35 new Doctor of Occupational Therapy students in FY 2026.

Note: The FY 2026 proposed budget as presented includes an increase of 3.0 percent for in-state, undergraduate instructional and general fees for Cohort 8 of the Falcon Tuition Guarantee Plan and a 3.5 percent increase for in-state graduate instructional and general fees.

Expenditures:

The approved Collective Bargaining Agreement with the BGSU-FA calls for a 2.5 percent pool to be provided for those faculty deemed to be performing at or above expectations as follows: 1.5 percent across the board/fixed market, and 1.0 percent merit/fixed market and promotion and tenure funds have also been provided. Compensation pools of 2.0 percent have also been provided for all other employee groups. Associated budgeted benefits have also been increased reflecting the compensation increases.

Operating Expenses:

The financial challenges facing the University in recent years have made significant, base budgeted, new initiatives difficult. The additional \$15.1 million is attributable to undergraduate scholarships, CCP waivers and new programs (Doctor of Physical Therapy, Doctor of Occupational Therapy).

BGSU has utilized one-time funds – when available - in previous years for investment in areas of high need such as recruitment, retention or to launch new degree programs. That practice is expected to continue.

Firelands Campus E & G

Please refer to the Proposed Budget Book, Educational and General Tab, pages 4, 5 and 6 of 6 for detailed explanatory notes regarding the Firelands campus budget.

While no significant new programs are planned on the Firelands campus, the Firelands Pathways program continues to experience enrollment growth. The Pathways program allows students seeking a traditional, residential campus experience and a four-year degree an opportunity to start their first year on the Bowling Green campus as a residential student enrolled as a Firelands campus student as part of a dedicated cohort. Upon successful completion of the first year, Pathways students are automatically enrolled as Bowling Green campus students and pursue the remainder of their four-year degree as a regular Bowling Green campus student. Enrollments in the Pathway Program remain strong with projected enrollment of 498 for fall 2025.

Revenues:

Enrollment projections for FY 2026 reflect a 3.3 percent increase in continuing undergraduate students (students not enrolled in a Tuition Guarantee Plan, Pathway, or College Credit Plus), for fall 2025 and spring 2026. College Credit Plus enrollment is projected to remain flat for Firelands Campus students. The fall 2025 Tuition Guarantee cohort is projected to add 72 new FTE's.

A 3.0 percent tuition and general fee increase is planned for the incoming Fall 2025 Falcon Tuition Guarantee Cohort.

Overall, total resources available at Firelands for FY 2026 as compared to FY 2025 reflect an increase of \$1.9 million.

Expenditures:

Consistent with the Bowling Green Campus, funding is provided per the Collective Bargaining Agreement with the BGSU-FA for a 2.5 percent pool for those faculty deemed to be performing at or above expectations as follows: 1.5 percent across the board/fixed market, and 1.0 percent merit/fixed market. Promotion and tenure funds have also been provided. Consistent with the Bowling Green Campus, compensation pools of 2.0 percent have also been provided for all other employee groups. Associated budgeted benefits have also been increased reflecting the compensation increases.

See budget notes included in the materials for explanations regarding individual line adjustments included in the operating section of the budget.

Alternatives and Consequences

A budget represents the assignment of financial and human resources to strategic 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 budgets for the Bowling Green and the Firelands Campuses as presented be approved by the Board of Trustees and implemented for Fiscal Year 2026.

Timetable and Action Required

Approval by the Board of Trustees is requested at its August 28, 2025 meeting.

BOWLING GREEN STATE UNIVERSITY
Board of Trustees
August 28, 2025
Resolution 2025

BOARD OF TRUSTEES

Approval of Fiscal Year 2026 Budgets – Bowling Green and Firelands Campuses

MOTION: _____ moved and _____ seconded that:

WHEREAS, an annual budget is prepared to provide a financial plan to guide the University for the next fiscal year; and

WHEREAS, the combined, total revenues for Bowling Green State University of \$501.5 million as fully described in the detailed budget provided in the **BGSU FY 2026 Proposed Budgets Book** have been proposed;

WHEREAS, both campus budgets include faculty merit compensation pools, promotion/tenure pools, staff compensation pools and associated benefit adjustments, as described more fully in the background to the resolution;

NOW, THEREFORE BE IT RESOLVED, that the Bowling Green State University Board of Trustees approves the Fiscal Year 2026 Educational and General Budgets, the General Fee and Related Auxiliary Budgets, the Miscellaneous Auxiliary Budgets, the Office of Housing and the Office of Residence Life Budgets, and the Dining Hall Budget as fully described in the detailed budgets provided in the proposed **BGSU FY 2026 Proposed Budgets Book** for the Bowling Green and Firelands Campuses.

(ROLL CALL VOTE)

Action _____
Date of Action _____
For the Board of Trustees _____

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EXECUTIVE SUMMARY

Bowling Green State University All Funds Budget

To assist in reviewing and analyzing the proposed individual fund budgets for Bowling Green State University for Fiscal Year 2026, consolidated University-wide budgets for Fiscal Year 2026, 2025, 2024 and 2023 are provided for informational purposes in the Executive Summary.

The consolidated budget contains all individual fund budgets presented in the University's official Board budget book for Fiscal Year 2026. No inter-company eliminations have been performed; therefore, the financial data provided here includes "grossed-up" revenues and expenditures.

The accompanying background (under "**Board Action**" tab) to the budget resolution provides summary level explanations of changes in the Bowling Green State University All Funds Budget as well as the Bowling Green campus and the Firelands campus Educational & General (unrestricted) operating budgets. Additional, more detailed notes explaining budgetary differences are provided within the budget book materials.

Bowling Green State University All Funds Budget											
	FY 2023 Total Restated University Budgets*	FY 2024 Total Restated University Budgets*	\$ Incr / (Decr) FY 23 - FY 24	% Incr / (Decr) FY 23 - FY 24	FY 2025 Total Restated University Budgets	\$ Incr / (Decr) FY 24 - FY 25	% Incr / (Decr) FY 24 - FY 25	FY 2026 Total University Budgets	\$ Incr / (Decr) FY 25 - FY 26	% Incr / (Decr) FY 25 - FY 26	Notes**
Revenue:											
State Share of Instruction	\$ 87,008,514	\$ 89,544,040	\$ 2,535,526	2.9%	\$ 92,820,162	\$ 3,276,122	3.7%	\$ 93,877,871	\$ 1,057,709	1.1%	[1]
Total State Share	87,008,514	89,544,040	2,535,526	2.9%	92,820,162	3,276,122	3.7%	93,877,871	1,057,709	1.1%	
Instructional Fees	173,035,035	177,010,773	3,975,738	2.3%	182,918,117	5,907,344	3.3%	201,327,110	18,408,993	10.1%	[2]
Non-Resident Fees	15,833,006	15,923,250	90,244	0.6%	16,669,046	745,796	4.7%	17,295,750	626,704	3.8%	
General Fees	25,812,782	26,627,938	815,156	3.2%	27,041,687	413,749	1.6%	28,324,890	1,283,203	4.7%	
Total Tuition & Fees	214,680,823	219,561,961	4,881,138	2.3%	226,628,850	7,066,888	3.2%	246,947,750	20,318,901	9.0%	
Other Income	124,062,934	129,949,166	5,886,232	4.7%	139,715,905	9,766,740	7.5%	149,474,116	9,758,211	7.0%	[3]
Total Revenues	425,752,271	439,055,167	13,302,896	3.1%	459,164,917	20,109,750	4.6%	490,299,737	31,134,820	6.8%	
Transfers In from Other Funds	8,093,911	8,504,347	410,436	5.1%	8,889,046	384,699	4.5%	11,238,795	2,349,749	26.4%	[4]
Total Funds Available	433,846,182	447,559,514	13,713,331	3.2%	468,053,963	20,494,449	4.6%	501,538,532	33,484,569	7.2%	
Expense:											
Salaries & Wages											
Faculty Salaries	86,390,325	89,486,189	3,095,864	3.6%	92,714,048	3,227,859	3.6%	95,435,253	2,721,206	2.9%	[5]
Admin/Professional Salaries	53,164,653	58,122,396	4,957,743	9.3%	61,501,582	3,379,186	5.8%	63,850,596	2,349,014	3.8%	
Classified Wages	18,546,610	16,478,136	(2,068,474)	-11.2%	17,582,661	1,104,525	6.7%	18,107,204	524,543	3.0%	
Fellowships/Graduate Assistants	10,673,238	10,662,188	(11,050)	-0.1%	10,625,296	(36,892)	-0.3%	10,424,236	(201,060)	-1.9%	
Student Assistant Wages/Other	12,320,312	13,832,827	1,512,515	12.3%	14,691,726	858,898	6.2%	15,511,118	819,392	5.6%	
Sub-Total Salaries & Wages	181,095,138	188,581,736	7,486,598	4.1%	196,799,939	8,533,575	4.5%	203,328,407	6,213,096	3.2%	
Employee Benefits	50,056,582	54,353,180	4,296,598	8.6%	56,368,648	2,015,469	3.7%	59,387,361	3,018,713	5.4%	[5]
Sub-Total Salaries, Wages & Benefits	231,151,720	242,934,916	11,783,196	5.1%	253,168,588	10,549,044	4.3%	262,715,768	9,231,808	3.6%	
Operating Expenses											
Supplies / COGS	17,483,424	20,669,695	3,186,271	18.2%	22,413,269	1,743,574	8.4%	24,008,050	1,594,781	7.1%	[6]
Travel, Meals & Catering, Prof. Development	5,724,280	6,072,547	348,267	6.1%	6,563,965	491,418	8.1%	8,271,857	1,707,892	26.0%	
Information & Communication	6,392,347	6,286,300	(106,047)	-1.7%	6,415,273	128,973	2.1%	6,629,360	214,087	3.3%	
Maintenance & Repairs / Rentals & Leases	12,276,759	12,702,458	425,699	3.5%	13,351,866	649,409	5.1%	14,611,347	1,259,481	9.4%	
Utilities	14,405,949	14,413,232	7,283	0.1%	14,605,663	192,432	1.3%	12,889,764	(1,715,899)	-11.7%	
Fee Waivers / Grad. Assistants/Scholarships	56,965,608	57,103,092	137,484	0.2%	58,839,801	1,736,709	3.0%	72,642,153	13,802,352	23.5%	
Equipment/Library/Consulting/Misc.	25,851,615	26,322,790	471,175	1.8%	30,261,623	3,938,834	15.0%	37,137,720	6,876,097	22.7%	
Sub-Total Operating Expenses	139,099,982	143,570,113	4,470,131	3.2%	152,451,461	8,881,349	6.2%	176,190,251	23,738,790	15.6%	
Total Salaries, Wages, Benefits & Op. Expenses	370,251,702	386,505,029	16,253,327	4.4%	405,620,049	19,430,392	5.0%	438,906,019	32,970,598	8.1%	
Operating Contingency	2,491,648	2,491,648	-	0.0%	2,491,648	-	0.0%	2,491,648	-	0.0%	
Total Unrestricted E & G Expenses	372,743,350	388,996,677	16,253,327	4.4%	408,111,697	19,430,392	5.0%	441,397,667	32,970,598	8.1%	
Transfers Out to Other Funds	60,296,796	57,918,910	(2,377,886)	-3.9%	59,284,678	1,365,768	2.4%	59,494,755	210,077	0.4%	[7]
Total Funds Applied	433,040,145	446,915,587	13,875,441	3.2%	467,396,375	20,796,160	4.7%	500,892,422	33,180,675	7.1%	
Net Funds Available Less Funds Applied	\$ 806,037	\$ 643,927	\$ (162,111)	-20.1%	\$ 657,588	\$ (301,711)	-46.9%	\$ 646,110	\$ 303,894	46.2%	

* FY 2023, FY 2024 and FY 2025 restated to reflect reclassifications between salary and wage classifications, fringe benefits and operating expenses.

** Notes are located on the next page of this section (see page 3), and also in the Board Action section beginning on page 2.

Notes: Bowling Green State University FY 2026 All Funds Budget

Revenue Notes:

- [1] BGSU (combined campuses) expects an increase in State Share of Instruction (SSI). Based on initial projections provided by the Ohio Department of Higher Education (ODHE), BGSU is projecting an increase of \$1.1 million or (1.1 percent) in FY 2026. This increase is attributable to the following:
- [2] BGSU (combined campuses) expects an overall increase of \$19.2 million (8.5 percent) of tuition, non-resident fees, and general fee revenue over the prior year. The revenue increase is due to the tuition and general fee rate increase of 3.0 percent for incoming tuition guarantee students, improved retention, projected undergraduate enrollment increases, and a rate increase to tuition and general fee of 3.5 percent for graduate programs.
- [3] In Other Income, the combined campuses are expecting an increase of \$9.8 million (7 percent) primarily in the auxiliary units due to anticipated higher occupancy in residence halls due to the re-opening of Kohl hall, average housing rate increase of 2.5 percent and dining average meal plan increase of 3.5 percent for FY 2026, steadily recovering sales in Falcon Outfitters, and continued growth in Student Union conferences and events and the new club sports programs.
- [4] In total, from all sources, the combined BGSU campuses are expecting an increase of \$33.5 million (7.2 percent) in funds available (revenue) over the prior year budget from all funds.

Expenditure Notes:

- [5] Approximately \$9.2 million (3.6 percent) is proposed for salary, wages, and benefits. Following is a summary of the proposed increase in salary and wages of \$6.2 million:
- \$2.7 million or 2.9 percent pool is provided for faculty merit increases, promotion and tenure.
 - \$2.3 million or 3.8 percent is provided for administrative staff positions consisting of a merit pool of 2.0 percent, additional position changes or compensation changes occurred primarily in Athletics, Housing (Kohl Hall re-staffing), Club Sports and University Advancement.
 - \$524 thousand or 3.0 percent is provided for classified staff positions consisting of a 2.0 percent, additional position or compensation changes occurred in Dining and Housing (Kohl Hall re-staffing).
 - \$819 thousand, or 5.6 percent pool is provided for the combined categories of student assistant wages, fellowships/graduate assistants and other temporary labor.
 - The increase is offset by a \$201 thousand reduction in the fellowship and graduate student line due to a decrease in graduate student employment over the past year.
- [6] Approximately \$23.7 million (15.6 percent) increase is proposed in operating expense categories including supplies, travel and professional development, maintenance and repairs, and equipment, consulting and miscellaneous. For the Bowling Green Campus, the increase is attributable to providing operating support for scholarships (approximately \$9.5 million) and an increase in CCP scholarships (approximately \$3 million). For the auxiliary units, the increase is primarily attributable to the Intercollegiate Athletics, where the significant increase reflects prior year actuals and is intended to provide a more accurate forecast for the coming year (approximately \$4.3 million). Housing has an increase of approximately \$1.3 million which represents a return to full operation by reopening Kohl Hall for FY 2026. The cost of supplies increased by approximately \$1.5 million and the cost of travel is expected to increase by approximately \$1.7 million.
- [7] In total, the combined BGSU campuses are expecting an increase in total funds applied (expenditures) of \$33.1 million (7.1 percent).

Bowling Green State University All Funds Budget
Fiscal Year 2026

	Education & General		Total General Fee Budgets	Housing & Residence Life	Dining Services	Total Miscellaneous Auxiliaries	Proposed Total University Budgets
	BG Campus	Firelands					
Revenue:							
State Share of Instruction	\$ 89,626,369	\$ 4,251,502	\$ -	\$ -	\$ -	\$ -	\$ 93,877,871
Total State Share	89,626,369	4,251,502	-	-	-	-	93,877,871
Instructional Fees	190,627,712	10,699,398	-	-	-	-	201,327,110
Non-Resident Fees	17,295,750	-	-	-	-	-	17,295,750
General Fees	27,995,074	329,816	-	-	-	-	28,324,890
Total Tuition & Fees	235,918,536	11,029,214	-	-	-	-	246,947,750
Other Income	16,653,862	271,422	43,926,587	44,539,900	35,013,574	9,068,771	149,474,116
Total Revenues	342,198,767	15,552,138	43,926,587	44,539,900	35,013,574	9,068,771	490,299,737
Transfers In from Other Funds	11,238,795	-	-	-	-	-	11,238,795
Total Funds Available	353,437,562	15,552,138	43,926,587	44,539,900	35,013,574	9,068,771	501,538,532
Expense:							
Salaries & Wages							
Faculty Salaries	90,521,158	4,914,095	-	-	-	-	95,435,253
Admin/Professional Salaries	48,079,659	1,949,867	11,476,704	1,329,735	393,340	621,291	63,850,596
Classified Wages	16,034,227	893,719	224,276	319,313	417,961	217,708	18,107,204
Fellowships/Graduate Assistants	10,050,111	-	208,500	165,625		-	10,424,236
Student Assistant Wages/Other	2,902,629	228,923	1,660,873	1,120,700	9,292,464	305,529	15,511,118
Sub-Total Salaries & Wages	167,587,784	7,986,604	13,570,353	2,935,373	10,103,765	1,144,528	203,328,407
Employee Benefits	48,464,646	2,622,765	3,834,231	610,706	3,561,334	293,679	59,387,361
Sub-Total Salaries, Wages & Benefits	216,052,430	10,609,369	17,404,584	3,546,079	13,665,099	1,438,207	262,715,768
Operating Expenses							
Supplies / COGS	6,650,230	169,181	3,112,284	142,070	11,953,663	1,980,622	24,008,050
Travel, Meals & Catering, Prof Development	2,304,403	119,798	5,404,913	296,813	60,692	85,238	8,271,857
Information & Communication	4,417,295	363,763	940,765	245,178	574,687	87,672	6,629,360
Maintenance & Repairs / Rentals & Leases	4,531,969	842,968	2,975,904	4,116,690	1,311,788	832,028	14,611,347
Utilities	6,403,063	335,100	1,261,557	3,866,139	555,390	468,515	12,889,764
Fee Waivers / Grad. Assistants/Scholarships	60,430,299	1,287,125	8,928,326	1,985,000		11,403	72,642,153
Other-Equipment/Library/Consulting/Misc.	16,873,879	896,834	6,699,043	9,174,578	2,551,931	941,455	37,137,720
Sub-Total Operating Expenses	101,611,138	4,014,769	29,322,792	19,826,468	17,008,151	4,406,933	176,190,251
Total Salaries, Wages, Benefits & Op. Expenses	317,663,569	14,624,138	46,727,376	23,372,547	30,673,250	5,845,140	438,906,019
Operating Contingency	2,491,648	-	-	-	-	-	2,491,648
Total Unrestricted E & G Expenses	320,155,217	14,624,138		23,372,547	30,673,250	5,845,140	441,397,667
Transfers Out to Other Funds	33,282,345	928,000	(2,800,789)	21,146,719	4,208,440	2,730,040	59,494,755
Total Funds Applied	353,437,562	15,552,138	43,926,587	44,519,266	34,881,690	8,575,180	500,892,422
Net Funds Available Less Funds Applied	\$ -	\$ -	\$ 0	\$ 20,634	\$ 131,884	\$ 493,591	\$ 646,110

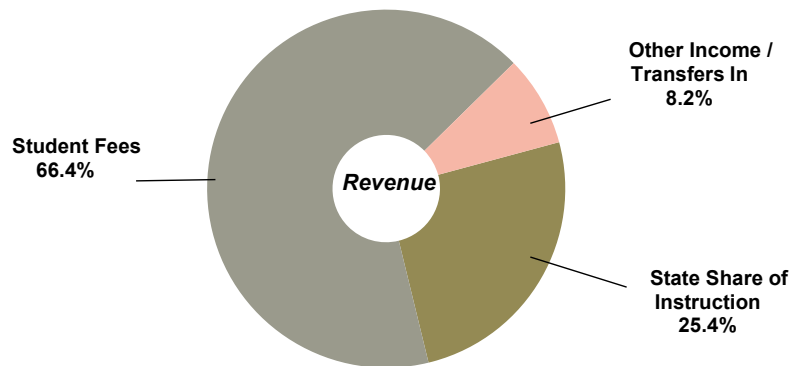
Bowling Green State University All Funds Budget
Fiscal Year 2025

	Education & General		Total General Fee	Housing & Residence	Dining	Total Miscellaneous	Proposed Total University Budgets
	BG Campus	Firelands	Budgets	Life	Services	Auxiliaries	
Revenue:							
State Share of Instruction	\$ 88,448,658	\$ 4,371,504	\$ -	\$ -	\$ -	\$ -	\$ 92,820,162
Total State Share	88,448,658	4,371,504	-	-	-	-	92,820,162
Instructional Fees	174,194,011	8,724,106	-	-	-	-	182,918,117
Non-Resident Fees	16,375,750	293,296	-	-	-	-	16,669,046
General Fees	27,036,687	5,000	-	-	-	-	27,041,687
Total Tuition & Fees	217,606,448	9,022,402	-	-	-	-	226,628,850
Other Income	16,403,862	227,511	41,790,159	39,843,375	32,190,500	9,260,498	139,715,905
Total Revenues	322,458,968	13,621,417	41,790,159	39,843,375	32,190,500	9,260,498	459,164,917
Transfers In from Other Funds	8,854,347	34,699	-	-	-	-	8,889,046
Total Funds Available	331,313,315	13,656,116	41,790,159	39,843,375	32,190,500	9,260,498	468,053,963
Expense:							
Salaries & Wages							
Faculty Salaries	88,215,764	4,498,284	-	-	-	-	92,714,048
Admin/Professional Salaries	46,841,677	2,075,807	10,433,289	1,141,623	348,536	660,650	61,501,582
Classified Wages	15,719,830	820,045	244,777	297,398	294,955	205,655	17,582,661
Fellowships/Graduate Assistants	10,050,111	-	186,000	389,185	-	-	10,625,296
Student Assistant Wages/Other	2,902,629	211,422	1,655,368	893,353	8,412,372	616,582	14,691,726
Sub-Total Salaries & Wages	163,730,011	7,605,557	12,519,434	2,721,559	9,055,863	1,482,887	197,115,311
Employee Benefits	45,901,725	2,520,333	3,518,927	554,056	3,233,725	324,510	56,053,276
Sub-Total Salaries, Wages & Benefits	209,631,736	10,125,890	16,038,361	3,275,615	12,289,588	1,807,397	253,168,588
Operating Expenses							
Supplies / COGS	6,046,591	152,726	2,719,719	147,182	11,394,094	1,952,957	22,413,269
Travel, Meals & Catering, Prof Developmen	2,304,403	112,410	3,628,533	337,239	79,380	102,000	6,563,965
Information & Communication	4,417,295	282,790	896,737	241,867	487,984	88,600	6,415,273
Maintenance & Repairs / Rentals & Leases	4,531,969	151,245	2,627,402	3,918,764	1,099,685	1,022,801	13,351,866
Utilities	8,253,063	325,342	1,311,930	3,753,535	478,681	483,112	14,605,663
Fee Waivers / Grad. Assistants/Scholarship	47,930,299	1,000,906	8,109,042	1,789,554	-	10,000	58,839,801
Other-Equipment/Library/Consulting/Misc.	12,979,815	576,806	5,209,783	8,278,505	2,539,667	677,047	30,261,623
Sub-Total Operating Expenses	86,463,435	2,602,226	24,503,146	18,466,646	16,079,491	4,336,517	152,451,461
Total Salaries, Wages, Benefits & Op. Expenses	296,095,171	12,728,116	40,541,507	21,742,261	28,369,079	6,143,914	405,620,049
Operating Contingency	2,491,648	-	-	-	-	-	2,491,648
Total Unrestricted E & G Expenses	298,586,819	12,728,116	40,541,507	21,742,261	28,369,079	6,143,914	408,111,697
Transfers Out to Other Funds	32,726,496	928,000	1,233,533	18,083,106	3,695,524	2,618,019	59,284,678
Total Funds Applied	331,313,315	13,656,116	41,775,040	39,825,367	32,064,603	8,761,933	467,396,375
Net Funds Available Less Funds Applied	\$ -	\$ 0	\$ 15,119	\$ 18,008	\$ 125,897	\$ 498,565	\$ 657,588

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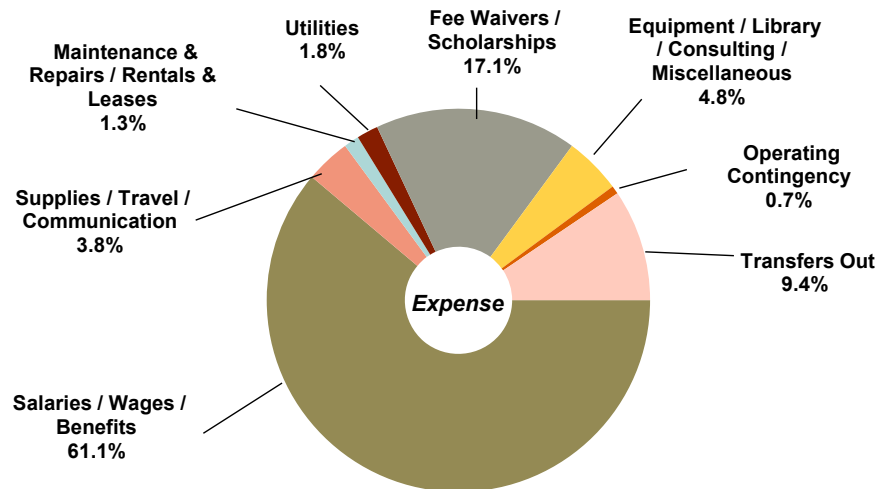
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BGSU Educational & General Revenue & Expense Summary
Bowling Green Campus FY 2026
Grand Total \$353,437,562



Revenue Source	Budget	Percentage
State Share of Instruction	\$89,626,369	25.4%
Student Fees	\$234,785,536	66.4%
Other Income / Transfers In	\$29,025,657	8.2%
Total	\$353,437,562	100.0%

Grand Total \$353,437,562



Expense	Budget	Percentage
Salaries / Wages / Benefits	\$216,052,430	61.1%
Supplies / Travel / Communication	\$13,371,928	3.8%
Maintenance & Repairs / Rentals & Leases	\$4,531,969	1.3%
Utilities	\$6,403,063	1.8%
Fee Waivers / Scholarships	\$60,430,299	17.1%
Equipment / Library / Consulting / Miscellaneous	\$16,873,879	4.8%
Operating Contingency	\$2,491,648	0.7%
Transfers Out	\$33,282,345	9.4%
Total	\$353,437,562	100.0%

Current Unrestricted Educational & General Expenditures Budget
Fiscal Year 2026 Compared to Fiscal Year 2025
Bowling Green Campus (Fund: 10000)

	FY 2025 RESTATED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC / (DECR)	% INC / (DECR)	% of Total Funds Available	BUDGET NOTE
<u>Revenue:</u>						
State Share of Instruction	\$ 88,448,658	\$ 89,626,369	\$ 1,177,711	1.3%	25.4%	[1]
Total State Share	88,448,658	89,626,369	1,177,711	1.3%	25.4%	
Instructional Fees (Undergraduate)	146,108,578	160,784,870	14,676,292	10.0%	45.5%	[2]
Instructional Fees (Graduate)	28,085,433	28,709,842	624,409	2.2%	8.1%	[3]
Non-Resident Fees	16,375,750	17,295,750	920,000	5.6%	4.9%	[4]
General Fees	27,036,687	27,995,074	958,387	3.5%	7.9%	[5]
Total Tuition & Fees	217,606,448	234,785,536	17,179,088	7.9%	66.4%	
Other Income	16,403,862	16,653,862	250,000	1.5%	4.7%	
Total Revenues	322,458,968	341,065,767	18,606,799	5.8%	96.5%	
Transfers In from Other Funds	8,854,347	12,371,795	3,517,448	39.7%	3.5%	[6]
Total Funds Available	331,313,315	353,437,562	22,124,247	6.7%	100.0%	
<u>Expense:</u>						
Salaries & Wages						
Faculty Salaries	88,215,764	90,521,158	2,305,394	2.6%	25.6%	[7]
Admin/Professional Salaries	46,841,677	48,079,659	1,237,982	2.6%	13.6%	[8]
Classified Wages	15,719,830	16,034,227	314,397	2.0%	4.5%	[8]
Fellowships/Graduate Assistants	10,050,111	10,050,111	-	0.0%	2.8%	
Student Assistant Wages	2,902,629	2,902,629	-	0.0%	0.8%	
Sub-Total Salaries & Wages	163,730,011	167,587,784	3,857,773	2.4%	47.4%	
Employee Benefits	45,901,725	48,464,646	2,562,921	5.6%	13.7%	[7], [8]
Sub-Total Salaries, Wages & Benefits	209,631,736	216,052,430	6,420,694	3.1%	61.1%	
Operating Expenses						
Supplies	6,046,591	6,650,230	603,639	10.0%	1.9%	
Travel/Meals/Professional Development	2,304,403	2,304,403	-	0.0%	0.7%	
Information & Communication	4,417,295	4,417,295	-	0.0%	1.2%	
Maintenance & Repairs / Rentals & Leases	4,531,969	4,531,969	-	0.0%	1.3%	
Utilities	8,253,063	6,403,063	(1,850,000)	(22.4%)	1.8%	
Fee Waivers / Graduate Assistants	11,318,838	11,318,838	-	0.0%	3.2%	
Undergraduate Scholarships & CCP Waivers	36,611,461	49,111,461	12,500,000	34.1%	13.9%	
Equipment/Library/Consulting/Misc.	12,979,815	16,873,879	3,894,064	30.0%	4.8%	
Sub-Total Operating Expenses	86,463,435	101,611,138	15,147,703	17.5%	28.7%	[9]
Total Salaries, Wages, Benefits & Op. Expenses	296,095,171	317,663,569	21,568,398	7.3%	89.9%	
Operating Contingency	2,491,648	2,491,648	-	0.0%	0.7%	
Total Unrestricted E & G Expenses	298,586,819	320,155,217	21,568,398	7.2%	90.6%	
Transfers Out to Other Funds	32,726,496	33,282,345	555,849	1.7%	9.4%	[10]
Total Funds Applied	331,313,315	353,437,562	22,124,247	6.7%	100.0%	
Net Funds Available Less Funds Applied	\$ -	\$ -	\$ -	0.0%	0.0%	

Notes:

See budget notes on page 3.

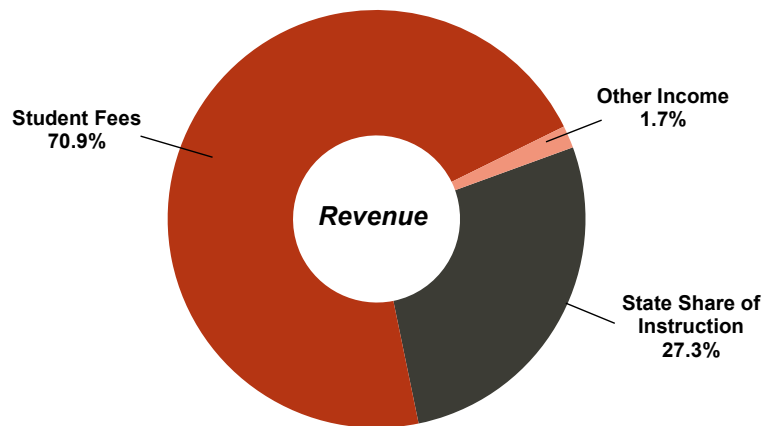
See background to Board Action resolution for description and discussion of significant changes.

FY 2025 budget reflects reclassification between salary and wage classifications, fringe benefits and operating expenses

Notes: E & G Budget FY 2026

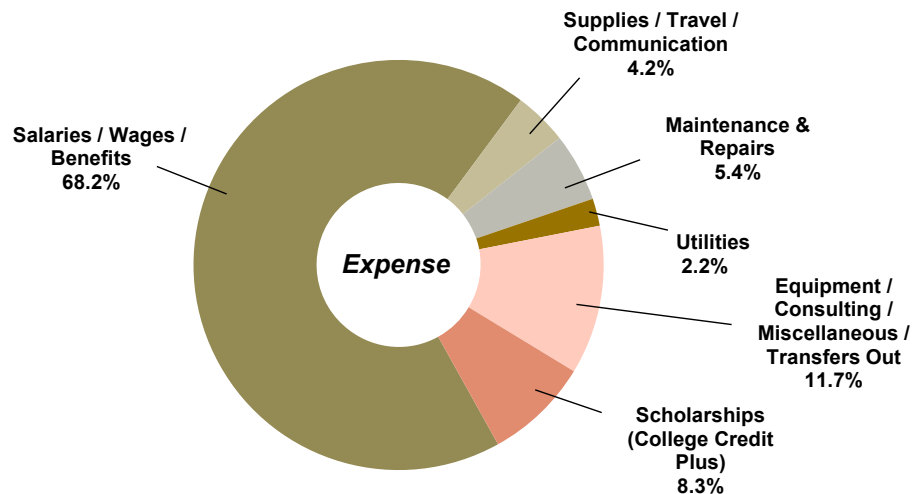
- [1] Includes an increase in SSI from \$88,448,658 to \$89,626,369, or an increase of \$1,177,711 or 1.3%.
- [2] Undergraduate instructional fees for FY 2026 reflect a 3.0% increase for the Fall 2025 Cohort #8 of the Falcon Tuition Guarantee. No other changes in undergraduate instructional fees are proposed. Assumes an overall enrollment increase of 125 new freshman (3,575). Pathway students matriculating to the Bowling Green Campus are expected to increase by 57 students from the prior year.
- [3] Graduate instructional fees for FY 2026 reflect a 3.5% increase for Fall 2025 and enrollment is projected to remain flat with the exception of 35 new Doctor of Occupational Therapy enrollments for the Fall 2025 Cohort #1 and an increase of 15 students in Doctorate of Physical Therapy.
- [4] Non-resident fee increase is based on FY 2025 actual revenue and enrollments and projected FY 2026 enrollments. No change in fees are proposed for FY 2026.
- [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 1.5% across the board/fixed market, and 1.0% merit/fixed market. Promotion and tenure funds of 0.28% are also included.
- [8] Compensation pools of 2% across the board increases for all other (non-faculty) staff are included.
- [9] Operating expenses reflect an overall increase in FY 2026 of \$15,147,703 or 17.5%, and is attributable to undergraduate scholarships, CCP waivers and costs associated with new programs (Doctor of Occupational Therapy and 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 2026
Grand Total \$15,552,138



Revenue Source	Budget	Percentage
State Share of Instruction	\$4,251,502	27.3%
Student Fees	\$11,029,214	70.9%
Other Income / Transfers In	\$271,422	1.7%
Total	\$15,552,138	100.0%

Grand Total \$15,552,138



Expense	Budget	Percentage
Salaries / Wages / Benefits	\$10,609,369	68.2%
Supplies / Travel / Communication	\$652,742	4.2%
Maintenance & Repairs	\$842,968	5.4%
Utilities	\$335,100	2.2%
Equipment / Consulting / Miscellaneous / Transfers Out	\$1,824,834	11.7%
Scholarships (College Credit Plus)	\$1,287,125	8.3%
Total	\$15,552,138	100.0%

Current Unrestricted Educational & General Expenditures Budget
Fiscal Year 2026 Compared to Fiscal Year 2025
Firelands Campus (Fund: 11000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC / (DECR)	% INC / (DECR)	% of Total Funds Available	BUDGET NOTE
<u>REVENUE:</u>						
State Share of Instruction	\$ 4,371,504	\$ 4,251,502	\$ (120,002)	(2.7%)	27.3%	[1]
Total State Share	4,371,504	4,251,502	(120,002)	(2.7%)	27.3%	
Instructional Fees	8,724,106	10,694,398	1,970,292	22.6%	68.8%	[2]
General Fees	293,296	329,816	36,520	12.5%	2.1%	[2]
Continuing Education	5,000	5,000	-	100.0%	0.0%	
Total Tuition & Fees	9,022,402	11,029,214	2,006,812	22.2%	70.9%	
Other Income	227,511	271,422	43,911	19.3%	1.7%	[3]
Total Revenues	13,621,417	15,552,138	1,930,721	14.2%	100.0%	
Transfers In from Other Funds	34,699	-	\$ (34,699)	100.0%	0.0%	
Total Funds Available	13,656,116	15,552,138	1,896,022	13.9%	100.0%	
<u>EXPENSE:</u>						
Salaries and Wages:						
Contract Salaries - Faculty	4,498,284	4,914,095	415,811	9.2%	31.6%	[4]
Contract Salaries - Administrative	2,075,807	1,949,867	(125,940)	(6.1%)	12.5%	[5]
Classified Salaries	820,045	893,719	73,674	9.0%	5.7%	[5]
Students / Temporary	211,422	228,923	17,501	8.3%	1.5%	[6]
Sub-total Salaries & Wages	7,605,558	7,986,604	381,046	5.0%	51.4%	
Employee Benefits	2,520,333	2,622,765	102,432	4.1%	16.9%	[7]
Sub-total Salaries, Wages & Benefits	10,125,891	10,609,369	483,478	4.8%	68.2%	
Operating Expenses:						
Supplies	152,726	169,181	16,455	10.8%	1.1%	[8]
Travel/Meals/Professional Development	112,410	119,798	7,388	6.6%	0.8%	[8]
Information & Communication	282,790	363,763	80,973	28.6%	2.3%	[8]
Maintenance and Repair	151,245	842,968	691,723	457.4%	5.4%	[8]
Utilities	325,342	335,100	9,758	3.0%	2.2%	[8]
College Credit Plus Fee Waivers	1,000,906	1,282,125	281,219	28.1%	8.2%	[9]
Equipment/Library/Consulting/Miscellaneous	576,806	896,834	320,028	55.5%	5.8%	[8]
Scholarships	-	5,000	5,000	100.0%	0.0%	
Sub-total Operating Expenses	2,602,225	4,014,769	1,412,544	54.3%	25.8%	
Total Salaries, Wages, Benefits & Op. Expenses	12,728,116	14,624,138	1,896,022	14.9%	94.0%	
General Service Charge	800,000	800,000	-	0.0%	5.1%	
Transfers Out to Other Funds	128,000	128,000	-	0.0%	0.8%	
Total Funds Applied	13,656,116	15,552,138	1,896,022	13.9%	100.0%	
Net Funds Available Less Funds Applied	\$ 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 2026

- [1] **State Share of Instruction:** Reduction due to 2026-2027 State biennial budget SSI final distribution.

- [2] **Instructional/General Fees:** Based on current data/trends, overall FTE enrollment for FY26 is projected to be up 7.8%, with the distribution within the various student cohorts and programs as follows: continuing undergraduate students (FTE) (does not include Tuition Guarantee, Pathway, or College Credit Plus) are projected up 3.3% over FY25, and the incoming Falcon Tuition Guarantee cohort is projected to total 72 FTE for fall. Pathway enrollment is estimated at 498 HC, an increase of 12.6% over fall 2024 enrollment, and while College Credit Plus (CCP) is projected to decrease 2.2% due to the assuming of numerous courses by the Bowling Green campus beginning with the spring semester, the requested amount reflects an overall increase due to the revenue distribution agreement with the BG campus for 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 2025 actual and enrollment changes noted in Note 2.

- [4] **Faculty** - Based on FY 2025 actual expenses, adjustments for attrition and realignments and compensation pools of 1.5% across the board and 1.0% merit per the collective bargaining agreement with the BGSU-FA. Promotion and tenure funds and equity adjustments are also included. Year over year difference is caused by four faculty being paid FAD that are no longer administrative staff along with an increase in part-time faculty for an increase in course offerings.

- [5] **Administrative and Classified Staff:** Based on FY 2025 actual expenses and a 2% across-the-board compensation pool. Year over year difference is caused by four faculty being paid FAD and no longer administrative staff.

- [6] **Student/Temporary:** Based on departmental requests as reviewed and endorsed by the Firelands Budget Committee.

- [7] **Employee Benefits:** Based on projected FY 2025 actual expenses and projected operational requirements for FY 2026.

- [8] **Operating:** Funding of technology equipment updates and capital repairs/improvements to address deferred maintenance issues in both areas. Increase in police services/campus security contract costs with Erie County Sheriff's Office.

- [9] **College Credit Plus Waivers:** Based on actual FY25 enrollment level and amounts and projection for FY26. Estimated potential HB62 impact included in budget planning.

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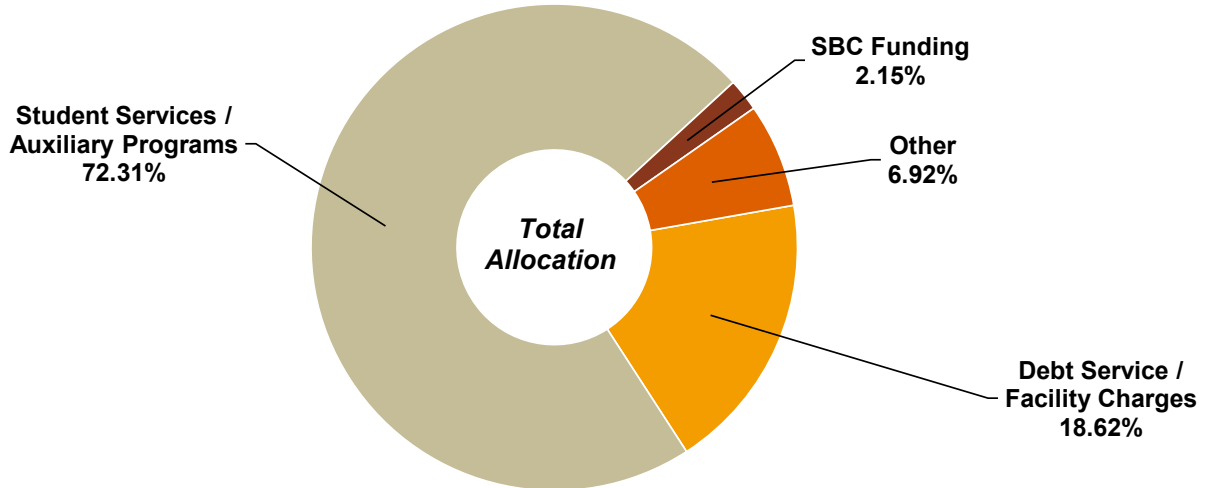
GENERAL FEE INTRODUCTION

Per the Ohio Revised Code, student general fees are those fees uniformly assessed to help support non-academic student support services.

The budget information presented here includes a summary of the general fee allocated to individual auxiliary units or functions (e.g., debt service within certain general fee funded units along with an estimate of the other income expected to be generated by the auxiliary unit). While these units are all auxiliary units and expected to be self supporting, some will require additional central support to achieve break-even by year end.

BGSU General Fee Allocation FY 2026

Grand Total \$25,528,634



	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	8.48%
Deferred Maintenance Reserve	609,491	0	609,491	2.39%
Ice Arena	172,248	0	172,248	0.67%
Infrastructure	948,250	0	948,250	3.71%
Student Recreation Center	593,180	0	593,180	2.32%
Stadium & Other Fields & Facilities	266,843	0	266,843	1.05%
Sub-Total	4,753,747	0	4,753,747	18.62%
Student Services/Auxiliary Programs				
Bowen-Thompson Student Union Programs	1,072,985	2,229,888	3,302,873	4.20%
Ice Arena Programs	0	1,303,700	1,303,700	0.00%
Intercollegiate Athletics	14,149,278	13,166,000	27,315,278	55.43%
Student Engagement	662,647	175,336	837,983	2.60%
Recreational Sports	1,840,646	1,303,029	3,143,675	7.21%
Stadium & Other Fields & Facilities	733,396	0	733,396	2.87%
Sub-Total	18,458,952	18,177,953	36,636,905	72.31%
Student Organization Allocation	550,000	105,000	655,000	2.15%
Other				
Club Sports	525,000	115,000	525,000	2.06%
Student Program Enhancement Account	60,500	0	60,500	0.24%
Student Media	38,244	0	38,244	0.15%
Marching Band	300,000	0	300,000	1.18%
Student Affairs - Late Night Programming	100,000	0	100,000	0.39%
Shuttle Service	742,191	0	742,191	2.91%
Sub-Total (Other)	1,765,935	115,000	1,765,935	6.92%
Grand Total	\$25,528,634	\$18,397,953	\$43,926,587	100.00%

The general fee allocation presented here is repeated from the previous summary page. In addition, this allocation view provides a general fee breakdown by auxiliary unit or function along with a comparison to prior year.

GENERAL FEE ALLOCATIONS - FY 2026

	Proposed FY 2026 Allocation	% of Total	Breakdown of G/F	Approved FY 2025 Allocation
DEBT SERVICE/FACILITY CHARGES				
Bowen-Thompson Student Union	\$ 2,163,735	8.48%	\$ 85.84	\$ 2,163,735
Infrastructure	948,250	3.71%	37.62	948,250
Deferred Maintenance Reserve	609,491	2.39%	24.18	609,491
Student Recreational Facility	593,180	2.32%	23.53	647,960
Stadium & Other Fields and Facilities	266,843	1.05%	10.59	266,843
Ice Arena	172,248	0.67%	6.83	206,399
	4,753,747	18.62%	188.60	4,842,678
STUDENT SERVICES/AUXILIARY PROGRAMS				
Intercollegiate Athletics	14,149,278	55.43%	561	14,149,278
Student Health Service	-	0.00%	0	75,000
Recreational Sports	1,840,646	7.21%	73.02	1,735,866
Bowen-Thompson Student Union Programs	1,072,985	4.20%	42.57	1,072,985
Student Engagement	662,647	2.60%	26.29	642,647
Stadium & Other Fields and Facilities	733,396	2.87%	29.10	733,396
	18,458,952	72.31%	732.32	18,409,172
CLUB SPORTS	525,000	2.06%	20.83	-
STUDENT ORGANIZATION ALLOCATION	550,000	2.15%	21.82	550,000
STUDENT PROGRAM ENHANCEMENT ACCOUNT	60,500	0.24%	2.40	60,500
STUDENT MEDIA	38,244	0.15%	1.52	38,244
MARCHING BAND	300,000	1.18%	11.90	200,000
STUDENT AFFAIRS LATE NIGHT PROGRAMMING	100,000	0.39%	3.97	100,000
SHUTTLE SERVICE	742,191	2.91%	29.45	742,191
GRAND TOTAL	\$ 25,528,634	100.00%	\$ 1,012.80	\$ 24,942,785

A history of student general fees can be found in an Appendix on page 16 of this section

General Description and Discussion of General Fee and Related Auxiliary Budgets, Bowling Green Campus

The student general fee supports the following auxiliary units or functional needs:

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

Anticipated general fee rates:

Continuing Students				
	<u>Full-Time Rate</u>		<u>Hourly Rate</u>	
	<u>Current</u>	<u>FY 2026</u>	<u>Current</u>	<u>FY 2026</u>
Bowling Green Campus				
Fall/Spring Term	\$805.20	\$805.20	\$67.10	\$67.10
Summer Term	\$805.20	\$805.20	\$67.10	\$67.10
Falcon Tuition Guarantee - Fall 2025 Cohort				
	<u>Full-Time Rate</u>		<u>Hourly Rate</u>	
	<u>Current</u>	<u>FY 2026</u>	<u>Current</u>	<u>FY 2026</u>
Bowling Green Campus				
Fall/Spring Term	\$982.80	\$1,012.80	\$81.90	\$84.40
Summer Term	\$982.80	\$982.80	\$81.90	\$81.90

The table below summarizes the various General Fee income allocations in the general categories for FY 2025 and FY 2026 (proposed) with details provided on pages 5-15.

GENERAL FEE ALLOCATIONS - SUMMARY

	<u>Budget FY 2025</u>	<u>Proposed Budget FY 2026</u>	<u>\$ Incr.</u>	<u>% Incr.</u>
A. Debt Service / Facility Charges	\$ 4,842,678	\$ 4,753,747	\$ (88,931)	-1.84%
B. Student Services / Auxiliary Program	18,334,172	18,458,952	124,780	0.68%
C. Student Budget Committee / Other	1,612,037	2,315,935	703,898	43.67%
Totals	\$ 24,788,887	\$ 25,528,634	\$ 739,747	2.98%

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 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 2026. The impact on the General Fee for this budget is \$188.60 per semester for full-time students.

	Debt Service Funding	
	Approved FY 2025	Proposed FY 2026
Bowen-Thompson Student Union	\$ 2,163,735	\$ 2,163,735
Deferred Maintenance Reserve ^a	609,491	609,491
Ice Arena	206,399	172,248
Infrastructure	948,250	948,250
Student Recreation Center	647,960	593,180
Stadium / Track / Tennis / Sebo	266,843	266,843
Totals	\$ 4,842,678	\$ 4,753,747

^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.

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 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 \$732.32 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 2025 General Fee Allocation	Proposed FY 2026 General Fee Allocation
Bowen-Thompson Student Union	\$ 1,072,985	\$ 1,072,985
Intercollegiate Athletics	14,149,278	14,149,278
Student Engagement	642,647	662,647
Recreational Sports	1,735,866	1,840,646
Ice Arena Programs	0	0
Stadium Operations	733,396	733,396
Total Allocations	\$ 18,334,172	\$ 18,458,952

C. STUDENT ORGANIZATION ALLOCATION BOARD / OTHER

The Student Organization is a representative committee of administrators, undergraduate and graduate students. SO is responsible for administering and reviewing student organization funding eligibility criteria, administering the funding application process and making recommendations for all student organization funding.

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 Organization Allocation in FY 2025. The recommended allocation for FY 2026 is \$550,000 as shown below. The impact on the General Fee for this budget is \$21.82 per semester for full-time students.

	FY 2025 Allocation	FY 2026 Allocation
Fund 14000 Department 204000:		
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

Club Sports

Club Sports was established as an auxiliary department in FY 2023 with the goal of increasing student recruitment and retention by providing meaningful athletic competition in safe, high quality facilities. By the end of FY 2026, it will be comprised of 19 individual men's and women's sports teams, with plans for a total of 25 teams within the next two years. Beginning in FY 2026, general fee funding of \$525,000 is recommended, or \$20.83 per semester for full-time students.

Student Program Enhancement Account - Fund 22000 Department 200000

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 2026 is \$60,500 or \$2.40 per semester for full-time students. Pouring rights of \$10,000 have been committed for FY 2026.

Student Media - Fund 12000 Department 110901

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 2026 is \$38,244. The impact on the General Fee for this portion of the budget is \$1.52 per semester for full-time students.

Marching Band - Fund 18600 Department 117500

In FY 2026, \$300,000 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 \$11.90 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 2026 is \$100,000. The impact to the General Fee for this portion of the budget is \$3.97 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 \$29.45 per semester for full-time students.

Other Notes

Historically, most auxiliary units maintained their own physical plant staff and services separate from the University's Campus Operations' staff. Recognizing opportunities for greater efficiency, most auxiliary units began transitioning their physical plant functions to Campus Operations some years ago.

Recently, Campus Operations began revising their chargeback framework to more accurately reflect actual charges incurred on behalf of various auxiliary units including labor and indirect costs. The revised framework provides a structured approach to recharge rates and establishes increased transparency, consistency, predictability and manageability around charges and budgeting by service type and category/campus area. Revised service level agreements were developed and provided to all affected auxiliaries, as well as established guidelines for chargebacks for services outside of the standard monthly charges. Implementation of the new framework was effective for FY 2024 and the various auxiliary budgets included throughout the next sections reflect these revised recharge rates in the repairs and maintenance expense lines.

Student Health Services - Effective for FY 2026 Student Health Services is no longer funded by General Fees and is supported by Wood County Hospital. Funding information can now be found in the Misc. Auxiliary section.

STUDENT ENGAGEMENT
Formerly Office of Campus Activities
BUDGET FOR FY 2026
(Fund: 22100 / Dept: 708000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
REVENUE:					
General Fee	\$ 642,647	\$ 662,647	\$ 20,000	3.1%	[1]
Pouring Rights	45,000	45,000	-	0.0%	
Other Income	118,271	130,336	12,065	10.2%	[2]
TOTAL REVENUE	805,918	837,983	32,065	4.0%	
EXPENSE:					
Salaries and Wages					
Contract Salaries	395,346	416,584	21,238	5.4%	[3]
Classified Salaries	39,571	41,872	2,301	5.8%	
Graduate Assistants	55,000	55,000	-	0.0%	
Student / Temporary	19,642	19,642	-	0.0%	
Sub-total Salaries and Wages	509,559	533,098	23,539	4.6%	
Employee Benefits	151,403	159,929	8,526	5.6%	[3]
Sub-total Salaries, Wages & Benefits	660,962	693,027	32,065	4.9%	
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	54,244	54,244	-	0.0%	
Sub-total Operating Expenses	144,956	144,956	-	0.0%	
TOTAL EXPENSE	805,918	837,983	32,065	4.0%	
Revenue Over/(Under) Expense	\$ 0	\$ 0	\$ 0	0.0%	

Notes:

- [1] Per FY 2026 Auxiliary Budget Guidelines. Increased allocation reflects increases in wage and fringe benefits.
- [2] Other Income includes: \$60,000 transfer for FSL (Fraternity and Sorority Life) Staff, \$30,000 from SOAB for FSL Grads, and \$30,000 collection of FSL Programming and Support Fee.
- [3] Reflects adjustment to actual due to several position upgrades and across-the-board budgeted salary increases for FY26 per auxiliary budget guidelines.

ICE ARENA
BUDGET FOR FY 2026
(Fund: 20600, 76650 / Dept: 717000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<u>REVENUE:</u>					
General Fee	\$ 206,399	\$ 172,248	\$ (34,151)	(16.5%)	[1]
Operational Income	928,398	1,050,000	121,602	13.1%	[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	1,388,497	1,475,948	87,451	6.3%	
<u>EXPENSE:</u>					
Salaries and Wages					
Contract Salaries	241,234	252,118	10,884	4.5%	[3]
Graduate Assistants	22,000	22,000	-	0.0%	[3]
Student / Temporary	245,591	278,246	32,655	13.3%	[3]
Sub-total Salaries and Wages	508,825	552,364	43,539	8.6%	
Employee Benefits	100,541	110,473	9,932	9.9%	[3]
Sub-total Salaries, Wages & Benefits	609,366	662,837	53,471	8.8%	
Cost of Sales	114,055	114,055	-	0.0%	
Operating Expenses					
Supplies	56,000	71,295	15,295	27.3%	[4]
Travel/Professional Development	15,000	13,000	(2,000)	(13.3%)	
Communication	14,500	14,500	-	0.0%	
Repairs and Maintenance	209,771	242,034	32,263	15.4%	[2]
Equipment-Misc.	33,000	40,000	7,000	21.2%	
Sub-total Operating Expenses	328,271	380,829	52,558	16.0%	
Fixed Expenses					
General Service Charge	83,882	83,882	-	0.0%	
Renewals and Replacements	-	15,573	15,573	0.0%	
Debt Service	206,399	172,248	(34,151)	(16.5%)	[1]
Insurance/Other	46,524	46,524	-	0.0%	
Sub-total Fixed Expenses	336,805	318,227	(18,578)	(5.5%)	
TOTAL EXPENSE	1,388,497	1,475,948	87,451	6.3%	
Revenue Over/(Under) Expense	\$ 0	\$ 0	\$ -	100.0%	

Notes:

- [1] Based on General Fee Guidelines and Reduction in Debt Service
- [2] Ice Rink reopens Spring 2025 after renovations.
- [3] Based on projected FY 2025 actual expenses which included temporary positions filled in FY 2025 for skating instructors, and increased student wages to be more competitive.
- [4] Parkhub software for parking events & replacement of kickplate.

INTERCOLLEGIATE ATHLETICS
BUDGET FOR FY 2026
(Fund: 20400, 76400, 20450 / Dept: 728000 - 746000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE*
<u>REVENUE:</u>					
General Fee	\$ 14,149,278	\$ 14,149,278	\$ -	0.0%	[1]
Falcon Club/Foundation/Enhancements	1,964,000	4,015,000	2,051,000	104.4%	[2]
Conference Distribution: NCAA/MAC/CCHA	3,537,000	3,062,000	(475,000)	(13.4%)	[3]
Game Guarantees	3,100,000	2,450,000	(650,000)	(21.0%)	[4]
Stadium Suite	155,000	155,000	-	0.0%	
Tickets: Gate/Season	1,895,000	2,300,000	405,000	21.4%	[5]
Sponsorships/Merchandising/Licensing	931,000	953,000	22,000	2.4%	[6]
Other Income	226,000	231,000	5,000	2.2%	[7]
TOTAL REVENUE	25,957,278	27,315,278	1,358,000	5.2%	
<u>EXPENSE:</u>					
Salaries and Wages					
Contract Salaries	9,083,416	9,789,925	706,509	7.8%	
Classified Salaries	48,759	52,490	3,731	7.7%	
Graduate Assistants	32,000	32,000	-	0.0%	
Student / Temporary	355,330	370,330	15,000	4.2%	
Sub-total Salaries and Wages	9,519,505	10,244,745	725,240	7.6%	[8]
Employee Benefits	2,908,336	3,137,238	228,902	7.9%	[8]
Sub-total Salaries, Wages & Benefits	12,427,841	13,381,983	954,142	7.7%	
Operating Expenses					
Supplies/Athletic Equipment	1,634,650	1,998,370	363,720	22.3%	[9]
Travel/Professional Development	3,482,400	5,173,430	1,691,030	48.6%	[10]
Communications	807,450	855,450	48,000	5.9%	[11]
Rentals	220,250	255,250	35,000	15.9%	[12]
Repairs and Maintenance	348,300	358,300	10,000	2.9%	[13]
Game Guarantees	669,500	669,500	-	0.0%	[14]
Grants-In-Aid	8,109,042	8,928,326	819,284	10.1%	[15]
Medical Insurance	390,000	485,000	95,000	24.4%	[16]
Non-Employee Compensation	654,800	2,050,800	1,396,000	213.2%	[17]
Other Expenses	540,500	395,500	(145,000)	(26.8%)	[18]
Sub-total Operating Expenses	16,856,892	21,169,926	4,313,034	25.6%	
TOTAL EXPENSE	29,284,733	34,551,909	5,267,176	18.0%	
Revenue Over/(Under) Expense	\$ (3,327,455)	\$ (7,236,631)	\$ (3,909,176)	(117.5%)	

Intercollegiate Athletics Budget for FY 2026

Notes:

The significant increase in FY 2026 budgeted expenses reflects prior year actuals and is intended to provide a more accurate forecast for the coming year.

- [1] Per FY 2026 Auxiliary Budget Guidelines.
- [2] Endowment earnings growth, Frack increase for Men's Basketball (Year 1 of 10). Increase in annual fundraising and increase in Football, Men's Basketball and Women's Basketball enhancement funding.
- [3] Forecasted revenue reduction due to NCAA v House settlement.
- [4] Contractual agreements with Louisville, Cincinnati and Minnesota.
- [5] Football home game with Toledo and projected growth in hockey.
- [6] Increase for Learfield contract and concessions commissions growth.
- [7] Increase in parking receipts.
- [8] Across the board salary increases \$196,000, new contracts in baseball \$57,000, football \$371,000 , Hockey \$85,000, and soccer \$17,000; offset by reductions in Women's Volleyball (\$24,000). Fringe benefits increased accordingly.
- [9] Reflects increase in cost of athletic supplies (Nike, BSN, Warrior, etc.) and aligns with historic spending.
- [10] Increase in post season travel costs based on historical spend.
- [11] Increase in advertising and printing based on historical spend.
- [12] Increase for sideline heater rental during football season and based on historical spend.
- [13] Increase for general athletic venue maintenance, football reconditioning and based on historical spend.
- [14] Per contractual agreements with Lafayette and Liberty; Men's Basketball games TB
- [15] Increase in tuition, room & board, changes to athletic scholarships and includes sum
- [16] Based on projected cost for student athlete secondary policy (aggregate deductible p
- [17] Increased cost for game personnel and game officials across many sports and includes NIL for Football, and Men's and Women's Basketball.
- [18] Decrease for one time purchase made in FY25 (Football Communication Sideline Up

INTERCOLLEGIATE ATHLETICS
BUDGET FOR FY 2026
Grand Total \$34,551,909

	GENERAL		NON-REVENUE SPORTS		REVENUE SPORTS*		TOTAL ICA	
	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET
REVENUE:								
General Fee - Grants-in-Aid	\$ -	\$ -	\$ 4,242,589	\$ 4,465,387	\$ 3,922,369	\$ 4,462,939	\$ 8,164,958	\$ 8,928,326
General Fee - Non Grants-in-Aid	5,984,320	5,220,952	-	-	-	-	5,984,320	5,220,952
General Fee - Facility Rental	-	-	-	-	-	-	-	-
Grants-In-Aid Funding	-	-	-	-	-	-	-	-
Falcon Club/Foundation/Enhancements	1,964,000	4,015,000	-	-	-	-	1,964,000	4,015,000
Conference Distribution: NCAA/MAC/CCHA	-	-	-	-	3,537,000	3,062,000	3,537,000	3,062,000
Game Guarantees	-	-	-	-	3,100,000	2,450,000	3,100,000	2,450,000
Stadium Suite	-	-	-	-	155,000	155,000	155,000	155,000
Tickets: Gate/Season	-	-	-	-	1,895,000	2,300,000	1,895,000	2,300,000
Pouring Rights	-	-	-	-	-	-	-	-
Success Challenge	-	-	-	-	-	-	-	-
Title IX Support	-	-	-	-	-	-	-	-
Sponsorships/Merchandising/Licensing	931,000	953,000	-	-	-	-	931,000	953,000
Other Income	226,000	231,000	-	-	-	-	226,000	231,000
0 TOTAL REVENUE	9,105,320	10,419,952	4,242,589	4,465,387	12,609,369	12,429,939	25,957,278	27,315,278
EXPENSE:								
Employee Compensation								
Contract Salaries	3,074,022	3,163,889	2,322,567	2,442,464	3,686,827	4,183,572	9,083,416	9,789,925
Classified Salaries	48,759	52,490	-	-	-	-	48,759	52,490
Graduate Assistants	32,000	32,000	-	-	-	-	32,000	32,000
Students/Temporary	355,330	370,330	-	-	-	-	355,330	370,330
Sub-total Employee Compensation	3,510,111	3,618,709	2,322,567	2,442,464	3,686,827	4,183,572	9,519,505	10,244,745
Employee Benefits	1,042,398	1,074,870	715,796	756,084	1,150,142	1,306,284	2,908,336	3,137,238
Operating Expenses								
Supplies/Athletic Equipment	319,150	380,650	475,000	577,250	840,500	1,040,470	1,634,650	1,998,370
Airfare/Lodging/Meals/Team Travel	344,600	444,600	1,273,300	1,626,300	1,864,500	3,102,530	3,482,400	5,173,430
Communications	659,950	707,950	64,100	64,100	83,400	83,400	807,450	855,450
Rentals	81,500	81,500	35,750	35,750	103,000	138,000	220,250	255,250
Repairs and Maintenance	261,800	261,800	5,500	5,500	81,000	91,000	348,300	358,300
Game Guarantees	-	-	-	-	669,500	669,500	669,500	669,500
Grants-In-Aid	-	-	4,186,673	4,465,387	3,922,369	4,462,939	8,109,042	8,928,326
Medical Insurance	390,000	485,000	-	-	-	-	390,000	485,000
Non-Employee Compensation	117,100	172,100	192,700	258,700	345,000	1,620,000	654,800	2,050,800
Other Expenses	540,500	395,500	-	-	-	-	540,500	395,500
Sub-total Operating Expenses	2,714,600	2,929,100	6,233,023	7,032,987	7,909,269	11,207,839	16,856,892	21,169,926
TOTAL EXPENSE	\$ 7,267,109	\$ 7,622,679	\$ 9,271,386	\$ 10,231,535	\$ 12,746,238	\$ 16,697,695	\$ 29,284,733	\$ 34,551,909

* 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 2026
(Fund: 20500, 20900 / Dept: 747000, 718000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<u>REVENUE:</u>					
General Fee	\$ 733,396	\$ 733,396	\$ -	0.0%	[1]
General Fee (Debt Svc.)	266,843	266,843	-	0.0%	[1]
TOTAL REVENUE	1,000,239	1,000,239	-	0.0%	
<u>EXPENSE:</u>					
Operating Expenses					
Repairs and Maintenance	550,260	576,633	26,373	4.8%	[1], [2]
Utilities	124,373	98,000	(26,373)	(21.2%)	[2]
Sub-total Operating	674,633	674,633	-	0.0%	
Fixed Expenses					
General Service Charge	48,554	48,554	-	0.0%	[1]
Debt Service	266,843	266,843	-	0.0%	[1]
Insurance/Other	31,117	31,117	-	0.0%	[1]
Sub-total Fixed Expenses	346,514	346,514	-	0.0%	
TOTAL EXPENSE	1,021,147	1,021,147	-	0.0%	
Revenue Over/(Under) Expense	\$ (20,908)	\$ (20,908)	-	0.0%	

Notes:

[1] FY 2026 Auxiliary Budget Guidelines.

[2] Based on projected FY 2025 actual expense.

RECREATIONAL SPORTS AND WELLNESS
BUDGET FOR FY 2026
(Includes Student Recreation Center, Field House)
(Fund: 20800 and 21000 / Dept: 714000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<u>REVENUE:</u>					
General Fee	\$ 2,383,826	\$ 2,433,826	\$ 50,000	2.1%	[1]
Operational Income	918,775	991,875	73,100	8.0%	[2]
Facility Income	311,154	311,154	-	0.0%	
Other Income	22,800	-	(22,800)	-100.0%	[3]
TOTAL REVENUE	3,636,555	3,736,855	100,300	2.8%	
<u>EXPENSE:</u>					
Salaries and Wages					
Contract Salaries	312,500	309,481	(3,019)	-1.0%	[4]
Classified Salaries	91,309	55,539	(35,770)	-39.2%	[4]
Graduate Assistants	77,000	99,500	22,500	29.2%	[5]
Student / Temporary	451,175	460,175	9,000	2.0%	[6]
Other Personnel	22,000	20,000	(2,000)	-9.1%	[7]
Sub-total Salaries and Wages	953,984	944,695	(9,289)	-1.0%	
Employee Benefits	186,859	148,381	(38,478)	-20.6%	
Sub-total Salaries, Wages & Benefits	1,140,843	1,093,076	(47,767)	-4.2%	
Purchase for Resale	7,000	7,000	-	0.0%	
Operating Expenses					
Supplies	97,000	96,850	(150)	-0.2%	
Travel/Professional Development	40,500	37,500	(3,000)	-7.4%	
Communications	16,000	17,100	1,100	6.9%	
Repairs and Maintenance	580,569	792,345	211,776	36.5%	[1]
Utilities	680,000	656,000	(24,000)	-3.5%	
Equipment - Library - Misc	115,754	132,875	17,121	14.8%	[8]
Sub-total Operating Expenses	1,529,823	1,732,670	202,847	13.3%	
Fixed Expenses					
Renewals / Replacements	-	-	-	0.0%	
General Service Charge	235,200	235,200	-	0.0%	[1]
Debt Service	647,960	593,180	(54,780)	-8.5%	[1]
Insurance/Other	75,729	75,729	0	0.0%	[1]
Sub-total Fixed Expenses	958,889	904,109	(54,780)	-5.7%	
TOTAL EXPENSE	3,636,555	3,736,855	100,300	2.8%	
Revenue Over/(Under) Expense	\$ -	\$ -	\$ -	0.0%	

Notes:

- [1] Per FY 2025 Auxiliary Budget Guidelines.
- [2] Anticipated growth in memberships, facility rentals & programming.
- [3] Reflects re-allocation of Wellness and Community Cares funds to the Community & Well-Being Division
- [4] Reflects anticipated vacancy of multiple positions.
- [5] Reflects anticipated replacement of Graduate Assistantship positions
- [6] Reflects increase in minimum wage and an expiring grant
- [7] Reflects reduction due to program being moved to the Community & Well Being Division
- [8] Anticipated equipment replacement and increased cost of goods

BOWEN-THOMPSON STUDENT UNION
BUDGET FOR FY 2026
(Fund: 20200 / Dept: 710000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<u>REVENUE:</u>					
General Fee	\$ 3,236,720	\$ 3,236,720	\$ -	0.0%	[1]
Operational Income	635,004	635,004	-	0.0%	[1]
Facility Income	509,884	509,884	-	0.0%	
Other Income	1,050,000	1,085,000	35,000	3.3%	[2]
TOTAL REVENUE	5,431,608	5,466,608	35,000	0.6%	
<u>EXPENSE:</u>					
Salaries and Wages					
Contract Salaries	521,025	540,496	19,471	3.7%	[3]
Classified Salaries	72,251	74,375	2,124	2.9%	[3]
Student / Temporary	228,500	231,900	3,400	1.5%	[4]
Sub-total Salaries and Wages	821,776	846,771	24,995	3.0%	
Employee Benefits	213,597	216,279	2,682	1.3%	[3]
Sub-total Salaries, Wages & Benefits	1,035,373	1,063,050	27,677	2.7%	
Operating Expenses					
Supplies	46,900	45,600	(1,300)	-2.8%	
Travel/Professional Development	31,850	33,200	1,350	4.2%	
Information/Communication	52,700	47,700	(5,000)	-9.5%	
Repairs and Maintenance	715,161	741,351	26,190	3.7%	[1]
Utilities	507,557	507,557	0	0.0%	
Equipment	138,000	140,250	2,250	1.6%	
Sub-total Operating Expenses	1,492,168	1,515,658	23,490	1.6%	
Fixed Expenses					
General Service Charge	214,533	214,533	-	0.0%	
Renewals / Replacements	450,000	448,953	(1,047)	-0.2%	
Debt Service	2,163,735	2,163,735	-	0.0%	
Insurance/Other	60,679	60,679	-	0.0%	[1]
Sub-total Fixed Expenses	2,888,947	2,887,900	(1,047)	0.0%	
TOTAL EXPENSE	5,416,488	5,466,608	50,120	0.9%	
Revenue Over/(Under) Expense	\$ 15,120	\$ (0)	\$ (15,120)	-100.0%	

Notes:

- [1] Per FY 2026 Auxiliary Budget Guidelines.
[2] Reflects increase in Conference and Events based on FY 2026 event reservations.
[3] Reflects projected FY 2025 actual expenses and projected FY 2026 across-the-board increases.
[4] Reflects projected FY 2025 actual expenses and projected FY 2026 minimum wage increase

CLUB SPORTS
BUDGET FOR FY 2026
(Fund: 26000 / Dept: 760000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<u>REVENUE:</u>					
General Fee	\$ -	\$ 525,000	\$ 525,000	100.0%	[1]
Operational Income	640,000	115,000	(525,000)	(82.0%)	[2]
TOTAL REVENUE	640,000	640,000	-	0.0%	
<u>EXPENSE:</u>					
Salaries and Wages					
Contract Salaries	164,000	168,100	4,100	2.5%	[3]
Classified Salaries	-	-	-	0.0%	
Graduate Assistants	-	-	-	0.0%	
Student / Temporary	280,580	280,580	-	0.0%	
Sub-total Salaries and Wages	444,580	448,680	4,100	0.9%	
Employee Benefits	60,420	61,931	1,511	2.5%	[3]
Sub-total Salaries, Wages & Benefits	505,000	510,611	5,611	1.1%	
Operating Expenses					
Supplies	18,000	15,000	(3,000)	(16.7%)	[4]
Travel/Professional Development	90,000	90,000	-	0.0%	[4]
Facilities Rental	7,000	7,000	-	0.0%	[4]
Equipment	20,000	17,389	(2,611)	(13.1%)	[4]
Total Operating Expenses	135,000	129,389	(5,611)	(4.2%)	
TOTAL EXPENSE	640,000	640,000	-	0.0%	
Revenue Over/(Under) Expense	\$ -	\$ -	\$ -	0.0%	

Notes:

- [1] General fee funding allocation for FY 2026
- [2] Represents transfer in to support operating expenses
- [3] Per FY 2026 Auxiliary Budget Guidelines across-the-board increases.
- [4] Reflects projected FY 2026 expenditures

APPENDIX

Recent History of the General Fee, 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."

General fee levels since fall of 2000 are presented here to provide historical context. Prior history can be found in archived University budget books.

Tuition Guarantee Cohort:

<u>Academic Year</u>	<u>Fee Per Term</u>
2018-19	792.00
2019-20	819.60
2020-21	853.20
2021-22	885.60
2022-23	926.40
2023-24	954.00
2024-25	982.80
2025-26	1012.80

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	
2022-23	805.20	
2023-24	805.20	
2024-25	805.20	
2025-26	805.20	

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OVERVIEW OF RESIDENCE & DINING SERVICES BUDGET FY 2026

The budgets presented here are for two auxiliary units that do not receive student general fees and are expected to be fully self supporting.

Office of Student Housing and Office of Residence Life Budget

Residence hall occupancy is projected for budgeting purposes to be 40 for Summer Semester 2025; 5,800 for Fall Semester 2025; and 5,450 for Spring Semester 2026.

In an effort to better serve the residential student population, beginning in FY 2025, Residence Life and Student Housing were separated into two departments. Funds from the Office of Student Housing are allocated annually to the Office of Residence Life to provide these services.

A four year comparison of changes in room rates is provided on page 7.

A ten year comparison of budgeted occupancy rates by semester is provided on page 10.

The Student Housing budget is built on an average 2.65% room rental increase approved by the Board of Trustees in February of 2025. The standard double room rate will remain the same rate as FY 2025 at \$3,380 per semester.

Dining Services

Dining Services semester meal plan contracts are based on 5,850 bed occupancy with a 8% increase on the Gold Plan, 2% increase on the Silver Plan and 3.5% increase on the Bronze Plan as approved by the Board of Trustees in February of 2025.

Student meal plan balances will carry forward from the Fall to Spring semester. All balances in student meal plans on the last day of the Spring semester will expire and be forfeited. Refunds cannot be offered on unused meal plan balances. Summer semester meal plan balances forfeit on the last day of Summer semester.

The charts included on the following pages provide tuition/general fee and room/board comparisons with other Ohio Schools.

Falcon Tuition Guarantee

The first cohort to participate in the Falcon Tuition Guarantee program started Fall of 2018. The room and board rates listed in this section, which were approved by the Board of Trustees in February of 2025, will apply to all incoming BGSU students for Fall of 2025 and Spring of 2026. Please note that the members of the FY 2022, FY 2023, FY 2024, and FY 2025 cohorts of the Falcon Tuition Guarantee, who first enrolled in Fall 2021, Fall 2022, Fall 2023, or Fall 2024, will not see an increase in their housing and meal plan rates.

BASELINE COMPARISONS - EXISTING FY 2025 RATES FOR ALL OHIO 4-YEAR SCHOOLS

ORIGINAL										
No.	Four-Year Public Colleges	Tuition	General Fee	Total In-State Tuition & General Fee	Out-Of- State Surcharge	Before Room & Meal	Housing Rates	Meal Rates	FY 2025 In-State Total Cost	Out-of- State Total Cost
1	Central State University	\$5,414	\$2,420	\$7,834	\$2,000	\$9,834	\$6,526	\$5,612	\$19,972	\$21,972
2	Wright State University	\$11,472	\$926	\$12,398	\$9,700	\$22,098	\$5,314	\$4,000	\$21,712	\$31,412
3	Shawnee State University	\$7,908	\$1,990	\$9,898	\$6,732	\$16,630	\$7,080	\$4,795	\$21,773	\$28,505
4	Youngstown State University	\$8,525	\$2,520	\$11,045	\$360	\$11,405	\$6,106	\$4,814	\$21,965	\$22,325
5	University of Akron	\$10,735	\$2,400	\$13,135	\$7,680	\$20,815	\$6,250	\$4,950	\$24,335	\$32,015
6	BGSU	\$11,959	\$1,966	\$13,925	\$7,988	\$21,913	\$6,760	\$4,188	\$24,873	\$32,861
7	Kent State University	\$11,015	\$2,039	\$13,054	\$9,850	\$22,904	\$8,060	\$5,100	\$26,214	\$36,064
8	Cleveland State University	\$11,090	\$1,782	\$12,872	\$5,522	\$18,394	\$9,700	\$3,822	\$26,394	\$31,916
9	University of Toledo	\$10,593	\$1,567	\$12,160	\$9,360	\$21,520	\$9,730	\$4,650	\$26,540	\$35,900
10	Ohio State University	\$12,180	\$915	\$13,095	\$26,778	\$39,873	\$8,406	\$5,622	\$27,123	\$53,901
11	University of Cincinnati	\$12,298	\$1,678	\$13,976	\$15,334	\$29,310	\$8,358	\$5,206	\$27,540	\$42,874
12	Ohio University	\$12,518	\$1,424	\$13,942	\$10,680	\$24,622	\$8,266	\$7,018	\$29,226	\$39,906
13	Miami University	\$14,928	\$3,033	\$17,961	\$23,060	\$41,021	\$10,562	\$6,368	\$34,891	\$57,951

Notes: BGSU's total cost of attendance is less expensive than all 4-corner schools.

Sorted by FY 2025 In-State Total Cost

Source: University websites

Fiscal Year 2026 UNDERGRADUATE TOTAL IN-STATE COST

All Other Schools Estimated 3.0% Increase in Housing & 3.5% Increase in Meals

		FY 2025	FY 2026								
No.	Four-Year Public Colleges	Total Cost	Tuition	General Fee	Total In-State Tuition & General Fee	Housing	Meals	Housing & Meals*	FY 2026 Total Cost	\$ Increase 2025 to 2026	% Increase 2025 to 2026
1	Central State University	\$19,972	\$5,576	\$2,493	\$8,069	\$6,722	\$5,808	\$12,530	\$20,599	\$627	3.1%
2	Wright State University	\$21,712	\$11,816	\$954	\$12,770	\$5,473	\$4,140	\$9,613	\$22,383	\$671	3.1%
3	Shawnee State University	\$21,773	\$8,145	\$2,050	\$10,195	\$7,292	\$4,963	\$12,255	\$22,450	\$677	3.1%
4	Youngstown State University	\$21,965	\$8,781	\$2,596	\$11,377	\$6,289	\$4,982	\$11,271	\$22,648	\$683	3.1%
5	University of Akron	\$24,335	\$11,057	\$2,472	\$13,529	\$6,438	\$5,123	\$11,561	\$25,090	\$755	3.1%
6	BGSU	\$24,873	\$12,318	\$2,025	\$14,343	\$6,760	\$4,334	\$11,094	\$25,437	\$564	2.3%
7	Kent State University	\$26,214	\$11,345	\$2,100	\$13,445	\$8,302	\$5,279	\$13,581	\$27,026	\$812	3.1%
8	Cleveland State University	\$26,394	\$11,423	\$1,835	\$13,258	\$9,991	\$3,956	\$13,947	\$27,205	\$811	3.1%
9	University of Toledo	\$26,540	\$10,911	\$1,614	\$12,525	\$10,022	\$4,813	\$14,835	\$27,360	\$820	3.1%
10	Ohio State University	\$27,123	\$12,545	\$942	\$13,487	\$8,658	\$5,819	\$14,477	\$27,964	\$841	3.1%
11	University of Cincinnati	\$27,540	\$12,667	\$1,728	\$14,395	\$8,609	\$5,388	\$13,997	\$28,392	\$852	3.1%
12	Ohio University	\$29,226	\$12,894	\$1,467	\$14,361	\$8,514	\$7,264	\$15,778	\$30,139	\$913	3.1%
13	Miami University	\$34,891	\$15,376	\$3,124	\$18,500	\$10,879	\$6,591	\$17,470	\$35,970	\$1,079	3.1%

BGSU Assumptions:

BGSU Housing = 0% increase (Standard Double) & Meals = 3.5% increase over FY 2025 rates

BGSU Tuition & General Fees - assumes 3.0% increase for Tuition Guarantee Cohort.

* Rate increases approved by the Board of Trustees on February 21, 2025.

	FY 2025 Annual	FY 2026 Annual	Inc.	%
Housing Revenue based on 0% increase	\$6,760	\$6,760	\$0	0.0%
Meal Revenue based on 3.5% increase	\$4,188	\$4,334	\$146	3.5%
Total Housing & Meals	\$10,948	\$11,094	\$146	1.3%

Other Schools Assumptions:

A 3.0% Tuition and General Fee increase is assumed.

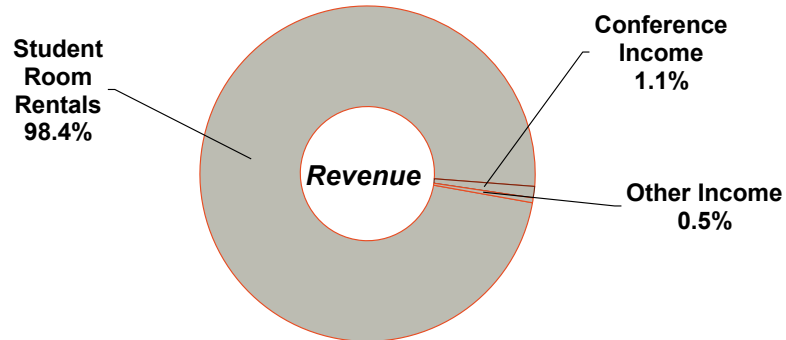
FY 2026 Housing increase estimated at 3.0% and Meals increase estimated at a 3.5%.

FY 2026 Out-Of-State Surcharge - 0% increase from FY 2025.

Sorted by Proposed FY 2026 Total In-State Cost

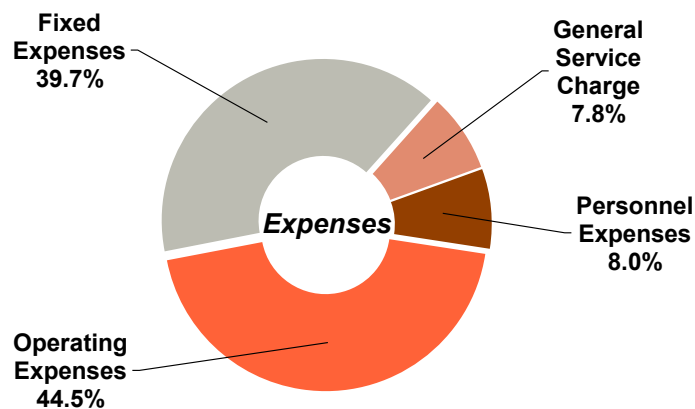
BGSU Residence Halls Budget FY 2026

Total Revenue \$44,539,900



Revenue Source	Budget	Percentage
Student Room Rentals	\$43,839,900	98.4%
Conference Income	\$500,000	1.1%
Other Income	\$200,000	0.5%
Total	\$44,539,900	100.0%

Total Expense \$44,519,266



Expense	Budget	Percentage
Personnel Expenses	3,546,079	8.0%
Operating Expenses	\$19,826,468	44.5%
Fixed Expenses	\$17,663,947	39.7%
General Service Charge	\$3,482,772	7.8%
Total	\$44,519,266	100.0%

OFFICE OF STUDENT HOUSING AND OFFICE OF RESIDENCE LIFE
BUDGET FOR FY 2026
 Dept: 700000, 700005, 713000, 719000
 Funds: 200XX

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE*
<u>REVENUE:</u>					
Operational Income (Student Rooms)	\$ 39,033,375	\$ 43,839,900	\$ 4,806,525	12.3%	[1]
Facility Income	110,000	-	(110,000)	-100.0%	[3]
Conference Income	500,000	500,000	-	0.0%	[2]
Other Income	200,000	200,000	-	0.0%	
TOTAL REVENUE	39,843,375	44,539,900	4,696,525	11.8%	
<u>EXPENSE:</u>					
Salaries and Wages					
Contract Salaries	1,180,465	1,329,735	149,270	12.6%	[4]
Classified Salaries	307,569	319,313	11,744	3.8%	[4]
Graduate Assistants	165,625	165,625	-	0.0%	
Resident Advisors	223,560	225,000	1,440	0.6%	
Student / Temporary	844,340	895,700	51,360	6.1%	[4]
Sub-total Salaries & Wages	2,721,559	2,935,373	213,814	7.9%	
Employee Benefits	554,056	610,706	56,650	10.2%	[4]
Sub-total Salaries, Wages, Benefits	3,275,615	3,546,079	270,464	8.3%	
Operating Expenses					
Supplies	147,182	142,070	(5,112)	-3.5%	[5]
Travel/Professional Development	337,239	296,813	(40,426)	-12.0%	[6]
Information / Communication	241,867	245,178	3,311	1.4%	
Maintenance & Repairs	3,918,764	4,116,690	197,926	5.1%	[7]
Utilities	3,753,535	3,866,139	112,604	3.0%	[8]
Equipment-Misc	2,593,701	2,753,269	159,568	6.2%	[9]
Scholarships / Fee Waivers	1,789,554	1,985,000	195,446	10.9%	[10]
Inter-Departmental Charges	5,684,804	6,421,309	736,505	13.0%	[11]
Sub-total Operating Expenses	18,466,646	19,826,468	1,359,822	7.4%	
Fixed Expenses					
Renewals / Replacements	5,580,000	8,136,069	2,556,069	45.8%	[12]
General Service Charge	2,972,772	3,482,772	510,000	17.2%	[13]
Debt Service	8,163,131	8,147,070	(16,061)	-0.2%	[14]
Infrastructure	950,000	950,000	-	0.0%	
Insurance/Other	417,203	430,808	13,605	3.3%	[14]
Sub-total Fixed Expenses	18,083,106	21,146,719	3,063,613	16.9%	
TOTAL EXPENSE	39,825,367	44,519,266	4,693,899	11.8%	
Revenue Over/(Under) Expense	\$ 18,008	\$ 20,634	\$ 2,626	14.6%	

* see budget notes on page 6

BOWLING GREEN STATE UNIVERSITY
OFFICE OF STUDENT HOUSING AND OFFICE OF RESIDENCE LIFE
DEPT: 700000 / 70005/ 713000 / 719000; FUNDS: 200xx
FY 2026 BUDGET PROCESS

Overview

This budget includes Student Housing, Conference Programs, Greek Housing and the Office of Residence Life. The forecasted occupancy for FY 2026 is 5,800 for Fall 2025 and 5,450 for Spring 2026 and is based on current admissions and retention projections. The FY 2026 budget includes a room rate increase at an average of 2.65 percent to help offset increased costs in custodial services and facilities maintenance as well as providing funding to the Office of Residence Life and Community Well-Being.

Revenue

- [1] Operational Income** - All halls will return to full operation for FY2026. Room rate increase on average 2.65% for the 2025-2026 cohort of residents to cover projected increased cost in facility renovations, technology upgrades, housing scholarships and operating funding to the Office of Residence Life and the Office of the Dean of Students.
- [2] Conference Income** - Estimated revenue per Conference Services scheduled bookings.
- [3] Facility Income** - Decrease is a result of the Office of Student Housing eliminating the collection of Greek Parlor fees.

Personnel

- [4]** Increases reflect classified and administrative staff across-the-board increases, additional positions for Residence Hall Director due to re-opening of Kohl Hall in FY 2026, new Coordinator position, and additional student move-in assistants.

Operating Expenses

- [5] Supplies** - Reflects projected FY 2025 actual expenses.
- [6] Travel/Professional Development** - Reflects projected FY 2025 actual expenses.
- [7] Maintenance/Rentals** - FY 2026 planned repairs and maintenance and common area equipment within Centennial and Falcon Heights. Additional laundry rental charges will be incurred with the projected increase in occupancy. Contracted cable fees will increase mid year by 3%.
- [8] Utilities** - Reflects projected FY 2025 actual expenses and projected 3% increase for FY 2026.
- [9] Equipment - Misc** - Reflects increases in housing partner salaries and wages and office equipment replacement costs.
- [10] Scholarships/Fee Waivers** - Increased for FY 2026 to reflect the Board approved increase in tuition and room and board rates. Additionally, all halls will be back to full operation in FY2026 with the staffing of Graduate Assistants and Resident Advisors, both whom receive scholarships for their positions.
- [11] Inter-Departmental Charges** - Per FY 2026 Auxiliary Budget Guidelines and based on projected FY 2025 actual expenses. Additionally, the transfer of Information Technology Services will increase due to all halls being back online and higher projected occupancy. The Office of Student Housing will also provide an additional \$500,000 to Information Technology Services to cover planned technology upgrades within the halls.

Fixed Expenses

- [12] Renewals and Replacements** - The proposed room rate increase of 2.65% and intentional fiscal management in FY2026 will enable Student Housing to continue to redirect funds to Renewal and Replacement funds to reinvest in our facilities and provide funding needed to cover costs associated with routine maintenance and capital improvements.
- [13] General Service Fee** - Increased support provided to E&G due to increasing costs for personnel and other operating costs.
- [14]** Per FY 2026 Auxiliary Budget Guidelines

BOWLING GREEN STATE UNIVERSITY
Residence Halls
Semester Room Rates - Fiscal Year 2026

Room Type	FY 2023 Room Rates	FY 2024 Room Rates	FY 2025 Room Rates	FY 2026*		
				TOTAL Proposed Room Rates	TOTAL \$ Change from FY 2025	TOTAL % Change from FY 2025
RATE INCREASES:						
Tier 1 Standard Double Room	\$3,180	\$3,280	\$3,380	\$3,380	\$0	0.0%
Tier 1 Standard Single Room	\$3,780	\$3,880	\$4,000	\$4,000	\$0	0.0%
Tier 1 Standard Double Room as Single (Super S	\$3,980	\$4,080	\$4,200	\$4,200	\$0	0.0%
Tier 2 Double Room	\$3,480	\$3,580	\$3,680	\$3,900	\$220	6.0%
Tier 2 Single Room, Super Double	\$4,080	\$4,180	\$4,300	\$4,300	\$0	0.0%
Tier 2 Double Room as Single (Super Single)	\$4,180	\$4,280	\$4,410	\$4,410	\$0	0.0%
Tier 2 Triple	\$2,440	\$2,540	\$2,680	\$3,000	\$320	11.9%
Tier 3 Double Room	\$3,680	\$3,780	\$3,880	\$4,200	\$320	8.2%
Tier 3 Single Room, Super Double	\$4,280	\$4,380	\$4,500	\$4,500	\$0	0.0%
Tier 3 Double Room as Single (Super Single)	\$4,450	\$4,550	\$4,680	\$4,900	\$220	4.7%
Tier 3 Triple	\$2,640	\$2,740	\$2,880	\$3,400	\$520	18.1%
Tier 4 Double Room	\$3,780	\$3,880	\$3,980	\$4,300	\$320	8.0%
Tier 4 Single Room	\$4,380	\$4,480	\$4,600	\$4,700	\$100	2.2%
Average Room Increase:		2.7%	3.0%	4.2%		
FY Average Room Rate Increase without Triples:				2.65%		
Proposed Standard Double Increase:		3.0%	3.0%	0.0%		

Tier 1: Kreischer
Tier 2: Conklin, Kohl, McDonald, Offenbauer
Tier 3: Centennial, Falcon Heights, Founders
Tier 4: Village

*Rates approved by Board of Trustees on February 21, 2025.

BOWLING GREEN STATE UNIVERSITY
OFFICE OF RESIDENCE LIFE
FY 2026 BUDGET PROCESS
FUNDS: 200x0; DEPARTMENT: 700000
PROJECTED 2025-2026 ROOM REVENUE

	Students	Percentage Filled	Revenue
Fall 2025 Occupancy	5,800	96.57%	\$22,537,420
Spring 2026 Occupancy	5,450	90.80%	\$21,215,120
Summer 2025 Occupancy	40	6.02%	\$87,360
Total FY26 Room Rental Revenue:			\$43,839,900
FY25 Board Book Room Rental Revenue:			\$39,033,375
Increase:			\$4,806,525

Assumptions:
1. We retain 88% of first year cohort from Fall to Spring
2. Summer based on each person stays 12 weeks
3. RA rooms are billed at the standard double room rate for their Cohort

Fall

Buildings	Room Type	Cohort	FY 23			FY24			FY25			FY26			Totals				Total # of Beds	Students In Tier
			Rate	# of Students	Revenue	Rate	# of Students	Revenue	Rate	# of Students	Revenue	Rate	# of Students	Revenue	Totals Beds	# of Students	% Filled	Revenue		
Kreischer	Tier 1 Standard Double Room		4,080		\$0	3,280	45	\$147,600	3,380	114	\$385,320	3,380	1043	\$3,525,340	1288	1,202	93.32%	\$4,058,260	1,332	1246
	Tier 1 Standard Single Room		4,180		\$0	3,880		\$0	4,000		\$0	4,000		\$0	0	0	0.00%	\$0		
	Tier 1 Standard Double Room as Single		2,440		\$0	4,080		\$0	4,200		\$0	4,200		\$0	0	0	0.00%	\$0		
	Tier 1 Triple		0		\$0	2,280		\$0	2,380		\$0	2,380		\$0	0	0	0.00%	\$0		
	Tier 1 RA room		3,180	19	\$60,420	3,280	25	\$82,000	3,380		\$0	3,380		\$0	44	44	100.00%	\$142,420		
Conklin, Kohl, McDonald, Offenbauer	Tier 2 Double Room		4,280		\$0	3,580	36	\$128,880	3,680	800	\$2,944,000	3,900	1260	\$4,914,000	2148	2,096	97.58%	\$7,986,880	2,271	2,217
	Tier 2 Single Room		4,450		\$0	4,180	10	\$41,800	4,300	50	\$215,000	4,300		\$0	62	60	96.77%	\$256,800		
	Tier 2 Double Room as Single (Super Single)		2,640		\$0	4,280		\$0	4,410		\$0	4,410		\$0	0	0	0.00%	\$0		
	Tier 2 Triple		0		\$0	2,540		\$0	2,680		\$0	3,000	3	\$9,000	3	3	0.00%	\$9,000		
	Tier 2 RA room		3,480	20	\$69,600	3,580	22	\$78,760	3,680	16	\$58,880	3,900		\$0	58	58	100.00%	\$207,240		
Founders	Tier 3 Double Room		3,680		\$0	3,780	50	\$189,000	3,880	145	\$562,600	4,200	200	\$840,000	428	395	92.29%	\$1,591,600	667	632
	Tier 3 Single Room		4,280		\$0	4,380	40	\$175,200	4,500	120	\$540,000	4,500	50	\$225,000	212	210	99.06%	\$940,200		
	Tier 3 Double Room as Single (Super Single)		4,450		\$0	4,550	12	\$54,600	4,680		\$0	4,900		\$0	12	12	100.00%	\$54,600		
	Tier 3 Triple		2,640		\$0	2,740		\$0	2,880		\$0	3,400		\$0	0	0	0.00%	\$0		
	Tier 3 RA room		3,680		\$0	3,780	5	\$18,900	3,880	10	\$38,800	4,220		\$0	15	15	100.00%	\$57,700		
Centennial, Falcon Heights	Tier 3 Double Room		3,680		\$0	3,780	35	\$132,300	3,880	70	\$271,600	4,200	580	\$2,436,000	704	685	97.30%	\$2,839,900	1,310	1,287
	Tier 3 Single Room		4,280		\$0	4,380	30	\$131,400	4,500	490	\$2,205,000	4,500	51	\$229,500	575	571	99.30%	\$2,565,900		
	Tier 3 Double Room as Single (Super Single)		4,450		\$0	4,550		\$0	4,680		\$0	4,900		\$0	0	0	0.00%	\$0		
	Tier 3 Triple		2,640		\$0	0		\$0	2,880		\$0	3,400		\$0	0	0	0.00%	\$0		
	Tier 3 RA room		3,680	4	\$14,720	3,780	14	\$52,920	3,880	13	\$50,440	4,200		\$0	31	31	100.00%	\$118,080		
Village	Tier 4 Double Room		3,780	20	\$75,600	3,880	54	\$209,520	3,980	240	\$955,200	4,300		\$0	322	314	97.52%	\$1,240,320	426	418
	Tier 4: Single Room		4,380	10	\$43,800	4,480	10	\$44,800	4,600	75	\$345,000	4,700		\$0	95	95	100.00%	\$433,600		
	Tier 4: RA Room		3,780		\$0	3,880	9	\$34,920	3,980		\$0	4,300		\$0	9	9	100.00%	\$34,920		
Totals:				73	\$ 264,140	\$0	397	\$ 1,522,600	\$3	2,143	\$8,571,840		3,187	\$12,178,840	6006	5,800	96.57%	\$22,537,420	6,006	5,800

Spring

Buildings	Room Type	Cohort	FY23			FY24			FY25			FY26			Totals				Total # of Beds	# of Students In
			Rate	# of Students	Revenue	Rate	# of Students	Revenue	Rate	# of Students	Revenue	Rate	# of Students	Revenue	Totals Beds	# of Students	% Filled	Revenue		
Kreischer	Tier 1 Standard Double Room		3,180		\$0	3,280	50	\$164,000	3,380	100	\$338,000	3,380	1000	\$3,380,000	1284	1,150	89.56%	\$3,882,000	1,328	1194
	Tier 1 Standard Single Room		3,780		\$0	3,880		\$0	4,000		\$0	4,000		\$0	0	0	0.00%	\$0		
	Tier 1 Standard Double Room as Single		3,980		\$0	4,080		\$0	4,200		\$0	4,200		\$0	0	0	0.00%	\$0		
	Tier 1 Triple		2,180		\$0	2,280		\$0	2,380		\$0	2,380		\$0	0	0	0.00%	\$0		
	Tier 1 RA room		3,180	19	\$60,420	3,280	25	\$82,000	3,380		\$0	3,380		\$0	44	44	100.00%	\$142,420		
Conklin, Kohl, McDonald, Offenbauer	Tier 2 Double Room		3,480		\$0	3,580	36	\$128,880	3,680	761	\$2,800,480	3,900	1050	\$4,095,000	2148	1,847	85.99%	\$7,024,360	2,271	1,954
	Tier 2 Single Room		4,080	2	\$8,160	4,180	10	\$41,800	4,300	50	\$215,000	4,300		\$0	62	62	100.00%	\$264,960		
	Tier 2 Double Room as Single (Super Single)		4,180		\$0	4,280		\$0	4,410		\$0	4,410		\$0	0	0	0.00%	\$0		
	Tier 2 Triple		2,440		\$0	2,540		\$0	2,680		\$0	3,000	3	\$9,000	3	3	0.00%	\$9,000		
	Tier 2 RA room		3,480	20	\$69,600	3,580	22	\$78,760	3,680		\$0	3,900		\$0	58	42	72.41%	\$148,360		
Founders	Tier 3 Double Room		3,680		\$0	3,780	50	\$189,000	3,880	140	\$543,200	4,200	190	\$798,000	428	380	88.79%	\$1,530,200	667	617
	Tier 3 Single Room		4,280		\$0	4,380	40	\$175,200	4,500	120	\$540,000	4,500	50	\$225,000	212	210	99.06%	\$940,200		
	Tier 3 Double Room as Single (Super Single)		4,450		\$0	4,550	12	\$54,600	4,680		\$0	4,900		\$0	12	12	100.00%	\$54,600		
	Tier 3 Triple		2,640		\$0	2,740		\$0	2,880		\$0	3,400		\$0	0	0	0.00%	\$0		
	Tier 3 RA room		3,680		\$0	3,780	5	\$18,900	3,880	10	\$38,800	4,200		\$0	15	15	100.00%	\$57,700		
Centennial, Falcon Heights	Tier 3 Double Room		3,680		\$0	3,780	35	\$132,300	3,880	70	\$271,600	4,200	560	\$2,352,000	704	665	94.46%	\$2,755,900	1,310	1,267
	Tier 3 Single Room		4,280		\$0	4,380	30	\$131,400	4,500	490	\$2,205,000	4,500	51	\$229,500	575	571	99.30%	\$2,565,900		
	Tier 3 Double Room as Single (Super Single)		4,450		\$0	4,550		\$0	4,680		\$0	4,900		\$0	0	0	0.00%	\$0		
	Tier 3 Triple		2,640		\$0	2,740		\$0	2,880		\$0	3,400		\$0	0	0	0.00%	\$0		
	Tier 3 RA room		3,680	4	\$14,720	3,780	14	\$52,920	3,880	13	\$50,440	4,200		\$0	31	31	100.00%	\$118,080		
Village	Tier 4 Double Room		\$3,780		\$0	3,880	54	\$209,520	3,980	240	\$955,200	4,300	20	\$86,000	322	314	97.52%	\$1,250,720	426	418
	Tier 4: Single Room		\$4,380		\$0	4,480	10	\$44,800	4,600	85	\$391,000	4,700	0	\$0	95	95	100.00%	\$435,800		
	Tier 4: RA Room		3,780		\$0	3,880	9	\$34,920	3,980		\$0	4,300		\$0	9	9	100.00%	\$34,920		

BOWLING GREEN STATE UNIVERSITY
OFFICE OF RESIDENCE LIFE
FY 2026 BUDGET PROCESS
FUNDS: 200x0; DEPARTMENT: 700000
PROJECTED 2025-2026 ROOM REVENUE

Totals:	45	\$152,900	402	\$1,539,000	2,079	\$8,348,720	2,924	\$11,174,500	6002	5,450	90.80%	\$21,215,120	6,002	5,450
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Summer

		FY23			FY24			FY25			FY26			Totals				Total # of Beds	# of Students In Tier
Buildings	Room Type	Rate Per Week	# of Students	Revenue	Rate Per Week	# of Students	Revenue	Rate Per Week	# of Students	Revenue	Rate Per Week	# of Students	Revenue	Totals Beds	# of Students	% Filled	Revenue		
Centennial	Tier 3 Double Room	\$175	10	\$1,750	\$175	10	\$1,750	\$175	10	\$1,750	\$175		\$0	596	30	5.03%	\$63,000		
	Tier 3 Single Room	\$203	10	\$2,030	\$503		\$0	\$503		\$0	\$503		\$0	51	10	19.61%	\$24,360	68	40
	Tier 3 Economy Triple	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	0	0	0.00%	\$0		
	Tier 3 RA room	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	17	0	0.00%	\$0		
Totals:			20	\$3,780		10	\$1,750		10	\$1,750		0	\$0	664	40	6.02%	\$87,360	68	40

Grand Total FY 2026 \$43,839,900

BOWLING GREEN STATE UNIVERSITY
OFFICE OF RESIDENCE LIFE

BUDGETED OCCUPANCY COUNT & PROJECTED REVENUE
FY 2016 THROUGH FY 2026

	Budgeted Occupancy		Projected Revenue in Budget Submission			Notes
	Fall	Spring	Total	Annual Budgeted Occupancy Variance	% Change	
FY 2017	6100	5700	\$ 35,892,952	800	7.27%	Greek Houses Open
FY 2018	5950	5550	\$ 36,243,483	-300	-2.54%	Harshman Closed
FY 2019	5800	5400	\$ 36,131,656	-300	-2.61%	
FY 2020	5800	5400	\$ 36,545,120	0	0.00%	
FY 2021	5700	5350	\$ 36,457,975	-150	-1.34%	
FY 2022	4800	4400	\$ 31,782,705	-1850	-16.74%	Kreischer Ashley and Batchelder closed
FY 2023	5100	4700	\$ 34,542,905	600	6.52%	Post COVID reinstatement of second year residency requirement
FY 2024	5100	4700	\$ 35,455,625	0	0.00%	Kreischer Ashley and Batchelder opened and McDonald closed for renovation.
FY 2025	5400	5100	\$ 36,065,625	700	7.14%	McDonald opened and Kohl closed for renovation
FY 2026	5800	5450	\$ 39,529,400	750	7.14%	Kohl Reopened

Cumulative Change since FY 2016

-550

-4.66%

Cumulative Change since FY 2017

-250

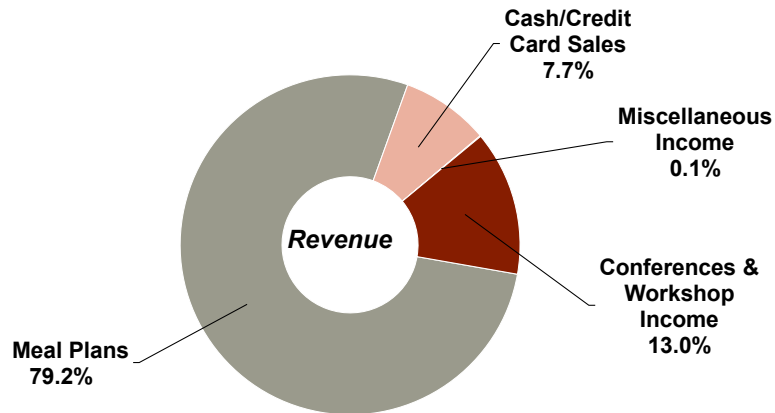
-2.17%

Residence Life 15th Day Occupancy Report

		Fall 2020		Fall 2021		Fall 2022		Fall 2023		Fall 2024	
		Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual
Centennial & Falcon Heights											
- Centennial Hall		664	459	664	642	664	662	662	677	662	680
- Falcon Heights		646	558	646	603	646	646	646	651	646	650
Subtotal - Centennial & Heights	Falcon	1,310	1,017	1,310	1,245	1,310	1,308	1,308	1,328	1,308	1,330
Memo: Percent of Total		22%	27%	25%	27%	25%	25%	25%	25%	23%	23%
Standard Housing											
- Conklin North		273	169	273	250	273	269	271	282	273	289
- Founders		650	487	650	542	650	656	667	661	667	660
- Kohl		313	176	313	244	313	308	315	308	-	-
- Kreischer		1,328	700	662	537	662	639	1,332	1,333	1,332	1,348
- McDonald		755	385	755	614	755	734	-	-	761	755
- Offenbauer		856	510	856	815	856	846	896	949	896	998
Subtotal - Standard		4,175	2,427	3,509	3,002	3,509	3,452	3,481	3,533	3,929	4,050
Memo: Percent of Total		71%	66%	67%	66%	67%	67%	67%	67%	69%	70%
Small Living Units											
- All (33 units)		426	260	390	292	390	403	426	414	426	414
Subtotal - Small Living Units		426	260	390	292	390	403	426	414	426	414
Memo: Percent of Total		7%	7%	7%	6%	7%	8%	8%	8%	8%	7%
Falcon Landing											
		-	-	-	-	-	-	-	-	22	21
Subtotal - Falcon Landing		-	-	-	-	-	-	-	-	22	21
Memo: Percent of Total		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL - ALL HOUSING TYPES		5,911	3,704	5,209	4,539	5,209	5,163	5,215	5,275	5,663	5,794

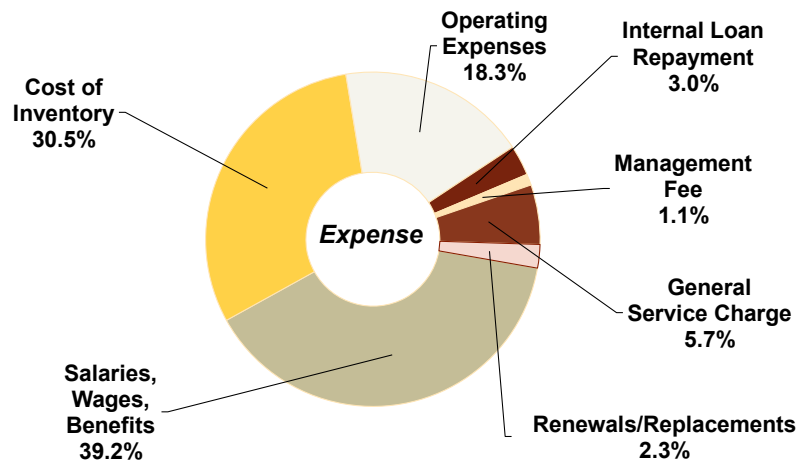
**BGSU Dining Services Budget
FY 2026**

Total Revenue \$35,013,574



Revenue Source	Budget	Percentage
Meal Plans	\$27,752,082	79.2%
Cash/Credit Card Sales	\$2,683,425	7.7%
Miscellaneous Income	\$25,272	0.1%
Conferences & Workshop Income	\$4,552,795	13.0%
Total	\$35,013,574	100.0%

Total Expense \$34,881,690



Expense	Budget	Percentage
Salaries, Wages, Benefits	\$13,665,099	39.2%
Cost of Inventory	\$10,623,724	30.5%
Operating Expenses	\$6,384,427	18.3%
Internal Loan Repayment	\$1,031,887	3.0%
Management Fee	\$375,000	1.1%
General Service Charge	\$2,001,553	5.7%
Renewals/Replacements	\$800,000	2.3%
Total	\$34,881,690	100.0%

FY 2026 DINING SERVICES BUDGET
(Includes Dining Halls and Union Dining)
(Fund: 20100, 76050 / Dept: 711000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE*
<u>REVENUE:</u>					
Meal Plans	\$ 25,024,298	\$ 27,752,082	\$ 2,727,784	10.9%	[1]
Cash / Credit Card Sales	2,695,372	2,683,425	(11,947)	-0.4%	
Conferences & Workshop Income	4,445,558	4,552,795	107,237	2.4%	[2]
Miscellaneous Income	25,272	25,272	-	0.0%	
TOTAL REVENUE	32,190,500	35,013,574	2,823,074	8.8%	
<u>EXPENSE:</u>					
Salaries and Wages					
BGSU Salaries & Wages					
Contract Salaries	365,340	393,340	28,000	7.7%	[3]
Classified Salaries	309,175	417,961	108,786	35.2%	[4]
Dining Partner Salaries & Wages	8,381,348	9,292,464	911,116	10.9%	[5]
Sub-total Salaries & Wages	9,055,863	10,103,765	1,047,902	11.6%	
Employee Benefits	3,233,725	3,561,334	327,609	10.1%	[6]
Sub-total Salaries, Wages & Benefits	12,289,588	13,665,099	1,375,511	11.2%	
Purchase for Resale	10,266,749	10,623,724	356,975	3.5%	[7]
Operating Expenses					
Supplies	1,127,345	1,329,939	202,594	18.0%	[8]
Travel/Professional Development	79,380	60,692	(18,688)	-23.5%	[9]
Information / Communication	487,984	574,687	86,703	17.8%	[10]
Maintenance & Repairs	1,099,685	1,311,788	212,103	19.3%	[11]
Utilities	478,681	555,390	76,709	16.0%	[12]
Equipment	407,299	593,456	186,157	45.7%	[13]
Other (Royalties)	2,132,368	1,958,475	(173,893)	-8.2%	[14]
Sub-total Operating Expenses	5,812,742	6,384,427	571,685	9.8%	
Fixed Expenses					
Internal Loan Repayment	595,524	1,031,887	436,363	73.3%	[15]
Management Fee	750,000	375,000	(375,000)	-50.0%	[16]
Sub-total Fixed Expenses	1,345,524	1,406,887	61,363	4.6%	
TOTAL REIMBURSABLE EXPENSE	29,714,603	32,080,137	2,365,534	8.0%	
Fixed Expenses					
General Service Charge	1,600,000	2,001,553	401,553	25.1%	[17]
Renewals/Replacements	750,000	800,000	50,000	6.7%	
Sub-total Fixed Expenses	2,350,000	2,801,553	451,553	19.2%	
TOTAL EXPENSE	32,064,603	34,881,690	2,817,087	8.8%	
Revenue Over/(Under) Expense	\$ 125,897	\$ 131,884	\$ 5,987	4.8%	

* See budget notes on the following page.

**BOWLING GREEN STATE UNIVERSITY
DINING SERVICES
FY 2026 BUDGET PROCESS**

Total Dining Budget - FY 2025 Approved compared to FY 2026 Proposed

Revenue

- [1] Meal Plans** - Meal plan revenue is based on 5,850 beds. Changes to meal plan pricing for first-year students only (all others are in a prior Tuition Guarantee cohort) include: Gold Plan 8% increase and now allow for 21 meals per week; Silver Plan 2% increase, and Bronze Plan 3.5% increase, representing a blended 4.5% increase. Voluntary block plans have been increased 3.5%.
- [2] Conference & Workshop Income** - Conferences are based on FY2025 activity plus a 5% price increase. Catering includes a 10% growth partially due to anticipated increases in athletics.

Personnel

- [3] Contract Wages** - Increase due to across-the-board increases and several discretionary increases
- [4] Classified Wages** - Increase due to across-the-board increases and an agreement to fund Campus Operations MEP position dedicated to Dining. All replacement hires are now Dining Partner employees.
- [5] Dining Partner Salaries & Wages** - All replacement hires are now Dining Partner employees. Includes a 3.5% wage increase, addition of 1 catering chef, and conversion of 28 9-Month associates to 12-Month.
- [6] Employee Benefits** - Reflects increases related to contract, classified and Dining Partner salaries and wages.

Operating Expenses

- [7] Purchase for Resale** - Includes a 6% price increase, offset by decreases due to efficiencies gained through menu engineering.
- [8] Supplies** - Based on anticipated price increases estimated at 5% and volume increases due to higher sales.
- [9] Travel** - Reduction due to elimination of benchmarking trips deemed unnecessary.
- [10] Information and Communication** - Based on anticipated price increases estimated at 5%. Increased advertising \$60,000 to accommodate new initiatives and promotions, and higher volume of sales requires a higher volume of freight costs.
- [11] Maintenance & Repairs** - Increase due to anticipated price increases estimated at 5% and planned renovations of \$150,000 at the Student Union.
- [12] Utilities** - Includes a 10% increase over FY 2025 forecast.
- [13] Equipment** - Anticipated 5% price increases and higher volume of activity.
- [14] Other Expenses** - Franchise Royalties, Bank and Credit Card Fees, and Bad Debt all increased based on anticipated price increases and higher volume of sales. Increases are offset by decreases in rentals due to lower needs based on mix.

Fixed Expenses

- [15] Internal Loan Repayment** - Increase due to amortization on planned investment per Dining Partner's contract Amendment # 7.
- [16] Management Fee** - Contractual decrease based on Amendment #7, effective July 1, 2025.
- [17] General Service Charge** - Per FY 2026 Auxiliary Budget Guidelines.

BOWLING GREEN STATE UNIVERSITY

University Dining Services

Meal Plan Rates - Fiscal Year 2026

MEAL PLANS	FY 2023 Semester Plan Rates	FY 2024 Semester Plan Rates	\$ Increase	% Increase	FY 2025 Semester Plan Rates	\$ Increase	% Increase	FY 2026* Semester Plan Rates	\$ Increase	% Increase
Bronze	\$ 1,945	\$ 2,023	\$ 78	4.0%	\$ 2,094	\$ 71	3.5%	\$ 2,167	\$ 73	3.5%
Silver	\$ 2,315	\$ 2,407	\$ 92	4.0%	\$ 2,491	\$ 84	3.5%	\$ 2,541	\$ 50	2.0%
Gold	\$ 2,512	\$ 2,613	\$ 101	4.0%	\$ 2,704	\$ 91	3.5%	\$ 2,920	\$ 216	8.0%

Average Proposed Meal Plan Increase

4.0%

3.5%

4.5%

MEAL PLANS	FY 2023 Semester Plan Rates	FY 2024 Semester Plan Rates	\$ Increase	% Increase	FY 2025 Semester Plan Rates	\$ Increase	% Increase	FY 2026* Semester Plan Rates	\$ Increase	% Increase
Community**	\$ 368	\$ 383	\$ 15	4.1%	\$ 396	\$ 13	3.5%	\$ 428	\$ 32	8.0%

* Rate increases approved by the Board of Trustees on February 21, 2025.

** The Community Plan is available to Students, Faculty, Staff and the general public. This plan is not included in the Falcon Tuition Guarantee.

Note: Meal plan rate increases did not occur in FY 2015, FY 2013 and FY 2012.

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MISCELLANEOUS AUXILIARY BUDGETS

The following budgets represent a variety of services and activities maintained for effective University administration and service requirements for students, faculty, and staff. Miscellaneous auxiliary units are expected to be self-sustaining and do not receive student general fees to support their operations.

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 accumulated fund balances. 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 campus store, vending machines, and laundry machines, etc. by faculty, staff and students.

Farm Leases

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

Parking & Traffic - Bowling Green Campus

Operates and maintains Bowling Green Campus parking areas.

Falcon Outfitters

Formerly known as The University Bookstore, Falcon Outfitters provides a full-range of BGSU apparel, supplies, and novelty items. The store is located in the Bowen-Thompson Student Union.

Falcon Landing

Rental property owned and operated by BGSU beginning in FY 2012.

Falcon Landing II

Falcon Landing II is a small five unit apartment building located at 920 East Wooster Street which the University acquired during FY 2014. The leases end 7/31/25 and demolition will begin as early as 8/2/25.

As a reminder, the Board authorizes opportunistic real estate acquisitions on a biennial basis up to a maximum of \$2.0 million, as approved at the May 2025 Board of Trustees Meeting.

Student Health Services

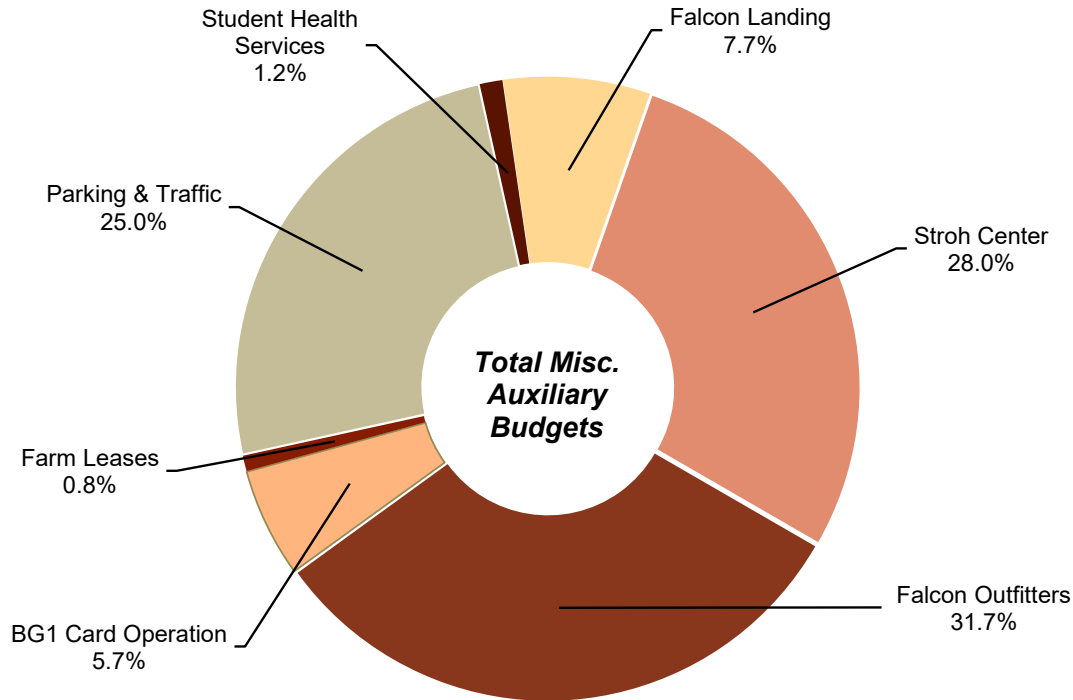
Student Health Center opened September 1, 2013 and was supported by the General Fee allocation until a recent retirement and is now 100% supported by Wood County Hospital.

Stroh Center

The Stroh Center opened in August of 2011 as the home for the Falcon Men's and Women's Basketball and Volleyball programs. It also serves as a venue for commencement, gymnastic meets, lectures, concerts and numerous campus and community events.

BGSU Miscellaneous Auxiliary Budgets FY 2026

Grand Total \$9,068,771



Miscellaneous Auxiliary Budgets	Budget	% of Total
Falcon Outfitters	2,874,654	31.7%
Parking & Traffic - BG Campus	2,263,000	25.0%
BG1 Card Operation	\$517,600	5.7%
Farm Leases	\$73,640	0.8%
Falcon Landing	\$694,692	7.7%
Student Health Services	107,185	1.2%
Stroh Center	\$2,538,000	28.0%
Total	\$9,068,771	100.0%

**SUMMARY OF FY 2026 RECOMMENDATIONS
FOR MISCELLANEOUS AUXILIARY BUDGETS REVENUE**

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.
BG1 Card	\$ 508,600	\$ 517,600	\$ 9,000	1.77%
Farm Leases	73,640	73,640	-	0.00%
Parking & Traffic - BG Campus	2,098,660	2,263,000	164,340	7.83%
Falcon Outfitters * Previously the University Bookstore	2,833,454	2,874,654	41,200	1.45%
Falcon Landing	658,642	694,692	36,050	5.47%
Falcon Landing II	54,132 <1>	-	-	-
Student Health Services	- <2>	107,185	107,185	100.00%
Stroh Center	2,393,370	2,538,000	144,630	6.04%
Club Sports	640,000 <3>	-	(640,000)	-100.00%
TOTALS	<u>\$ 9,260,498</u>	<u>\$ 9,068,771</u>	<u>\$ (137,595)</u>	<u>-1.49%</u>

<1> All Falcon Landing II leases end 7/31/25. Property demolition scheduled to begin 8/25.

<2> Student Health Services was previously included in the General Fee section. For FY 2026, all Falcon Health Center personnel are fully funded by Wood County Hospital.

<3> Club Sports was previously included in the Miscellaneous Auxiliary section. Beginning in FY 2026, Club Sports is included in the General Fee section.

**BG1 CARD OPERATION
BUDGET FOR FY 2026
(Fund: 21500, 76550 / Dept: 723000)**

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<u>REVENUE:</u>					
ID Production Fees	\$ 208,000	\$ 217,000	\$ 9,000	4.33%	
Administrative Services	280,600	280,600	0	0.00%	
Other Revenue	20,000	20,000	0	0.00%	
TOTAL REVENUE	508,600	517,600	9,000	1.77%	
<u>EXPENSE:</u>					
Salaries and Wages					
Contract Salaries	71,443	72,971	1,528	2.14%	[1]
Student / Temporary	49,600	49,600	-	0.00%	
Sub-total Salaries & Wages	121,043	122,571	1,528	1.26%	
Employee Benefits	25,395	26,127	732	2.88%	
Sub-total Salaries, Wages and Benefits	146,438	148,698	2,260	1.54%	
Operating Expenses					
Supplies	66,000	75,000	9,000	13.64%	[2]
Travel/Professional Development	3,000	3,000	-	0.00%	
Information and Communication	5,000	4,000	(1,000)	-20.00%	[3]
Repairs and Maintenance	139,420	145,420	6,000	4.30%	
Equipment	10,070	10,070	-	0.00%	[4]
Facility Charge	5,000	5,000	-	0.00%	
Sub-total Operating Expenses	228,490	242,490	14,000	6.13%	
Fixed Expenses					
Renewals / Replacements	80,000	72,500	(7,500)	-9.38%	[5]
General Service Charge	50,000	50,000	-	0.00%	
Sub-total Fixed Expenses	130,000	122,500	(7,500)	-5.77%	
TOTAL EXPENSE	504,928	513,688	8,760	1.73%	
Revenue Over/(Under) Expense	\$ 3,672	\$ 3,912	\$ 240	6.54%	

Notes:

- [1] Per FY 2026 Auxiliary Budget Guidelines.
[2] Increase in supply costs and increase in enrollment.
[3] Based on FY 2025 actual.
[4] Annual software renewal increase.
[5] Reflects increase in overall costs limiting funds available for renewals and replacement reserves.

FARM LEASES
BUDGET FOR FY 2026
(Fund: 21300 / Dept: 724000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<u>REVENUE:</u>					
Sales	\$ 73,640	\$ 73,640	\$ -	0.00%	[1]
TOTAL REVENUE	73,640	73,640	-	0.00%	
<u>EXPENSE:</u>					
Operating Expenses					
Repairs and Maintenance	37,000	37,000	-	0.00%	[2]
Sub-total Operating Expenses	37,000	37,000	-	0.00%	
Fixed Expenses					
General Service Charge	7,500	7,500	-	0.00%	[3]
Sub-total Fixed Expenses	7,500	7,500	-	0.00%	
TOTAL EXPENSE	44,500	44,500	-	0.00%	
Revenue Over/(Under) Expense	\$ 29,140	\$ 29,140	\$ -	0.00%	

Notes:

- [1] Reflects rental agreement in effect until January 2026 with anticipated contract extension.
[2] Based on prior year actuals.
[3] Per FY 2026 Auxiliary Budget Guidelines.

**PARKING & TRAFFIC
BUDGET FOR FY 2026**
(Includes Bowen-Thompson Student Union Parking)
(Fund: 21100, 76500 / Dept: 726000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
REVENUE:					
Sales (Registration Fees/Meters)	\$ 1,813,660	\$ 1,963,000	\$ 149,340	8.23%	[1]
Other Revenue (Fines, etc.)	285,000	300,000	15,000	5.26%	[1]
TOTAL REVENUE	2,098,660	2,263,000	164,340	7.83%	
EXPENSE:					
Salaries and Wages					
Contract Salaries	72,100	73,903	1,803	2.50%	[2]
Classified Salaries	172,469	175,605	3,136	1.82%	[2]
Student / Temporary	65,000	70,209	5,209	8.01%	[3] [4]
Sub-total Salaries & Wages	309,569	319,717	10,148	3.28%	
Employee Benefits	96,551	99,716	3,165	3.28%	[2]
Sub-total Salaries Wages and Benefits	406,120	419,433	13,313	3.28%	
Operating Expenses					
Supplies	50,000	50,000	-	0.00%	[5]
Travel/Professional Development	8,000	15,000	7,000	87.50%	[5] [6]
Information and Communication	20,000	20,000	-	0.00%	[5]
Repairs and Maintenance	150,000	160,000	10,000	6.67%	[5]
Equipment	50,000	185,000	135,000	270.00%	[5] [7]
Utilities	96,000	96,000	-	0.00%	[4]
Sub-total Operating Expenses	374,000	526,000	152,000	40.64%	
Fixed Expenses					
Renewals / Replacements	760,000	800,000	40,000	5.26%	
General Service Charge	185,084	185,084	-	0.00%	[4]
Debt Service	212,380	211,475	(905)	-0.43%	[4]
Insurance	22,049	22,049	-	0.00%	[4]
Sub-total Fixed Expenses	1,179,513	1,218,608	39,095	3.31%	
TOTAL EXPENSE	1,959,633	2,164,041	204,408	10.43%	
Revenue Over/(Under) Expense	\$ 139,027	\$ 98,959	\$ (40,068)	-28.82%	

Notes:

- [1] Based on previous 3 year historical trend and projected rate increases.
- [2] Includes projected across-the-board increases.
- [3] Proposed student hourly wage increase and incremental raises for experience levels (starting at \$11.50/hr).
- [4] Per FY 2026 Auxiliary Budget Guidelines.
- [5] Based on previous 3 fiscal years' actual costs.
- [6] Increase due to evolving professional affiliations /partnerships.
- [7] Increase reflects two new vehicle leases and new parking management software platform.

FALCON OUTFITTERS
BUDGET FOR FY 2026
(Fund: 20300 / Dept: 721000)

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<u>REVENUE:</u>					
Sales	\$ 2,754,654	\$ 2,754,654	\$ 0	0.00%	
Other Revenue	78,800	120,000	41,200	52.28%	[1]
TOTAL REVENUE	2,833,454	2,874,654	41,200	1.45%	
<u>EXPENSE:</u>					
Salaries and Wages					
Contract Salaries	262,738	274,821	12,083	4.60%	[2]
Classified Salaries	39,459	42,103	2,644	6.70%	[2]
Student / Temporary	122,097	104,720	(17,377)	-14.23%	[2]
Sub-total Salaries & Wages	424,294	421,644	(2,650)	-0.62%	
Employee Benefits	107,198	112,501	5,303	4.95%	[2]
Sub-total Salaries, Wages and Benefits	531,492	534,145	2,653	0.50%	
Cost of Sales	1,707,886	1,742,886	35,000	2.05%	[3]
Operating Expenses					
Supplies	25,000	40,000	15,000	60.00%	[3]
Travel/Professional Development	3,000	2,000	(1,000)	-33.33%	[4]
Information and Communication	50,000	50,000	-	0.00%	
Repairs and Maintenance	4,000	4,000	-	0.00%	
Equipment	5,000	5,000	-	0.00%	
Scholarship Program	10,000	10,000	-	0.00%	
Facility Charge	210,000	210,000	-	0.00%	
Other Expenses	75,000	50,000	(25,000)	-33.33%	[4]
Sub-total Operating Expenses	382,000	371,000	(11,000)	-2.88%	
Fixed Expenses					
General Service Charge	86,200	86,200	-	0.00%	
Insurance	2,531	2,531	-	0.00%	
Sub-total Fixed Expenses	88,731	88,731	-	0.00%	
TOTAL EXPENSE	2,710,109	2,736,762	26,653	0.98%	
Revenue Over/(Under) Expense	\$ 123,345	\$ 137,892	\$ 14,547	11.79%	

Notes:

- [1] New equipment projected to increase print shop revenue.
[2] Reflects FY 2025 actuals and includes FY 2026 projected administrative and classified staff across-the-board increases.
[3] Reflects FY 2025 actual costs and increasing cost of goods and supplies.
[4] Reflects FY 2025 actual costs.

**FALCON LANDING
BUDGET FOR FY 2026
(Fund: 24000 / Dept: 725500)**

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<u>REVENUE:</u>					
Rental Income	\$ 658,642	\$ 694,692	\$ 36,050	5.47%	[1]
TOTAL REVENUE	658,642	694,692	36,050	5.47%	
<u>EXPENSE:</u>					
Operating Expenses					
Rental Expense	34,030	23,120	(10,910)	-32.06%	[2]
Utilities	137,364	140,916	3,552	2.59%	
Common Areas	18,036	18,036	-	0.00%	
Repairs & Maintenance	41,172	41,172	-	0.00%	
Landscape & Snow Removal	13,357	13,357	-	0.00%	
Administrative & Office Expense	93,349	160,179	66,830	71.59%	[3]
Management Fee	91,741	42,980	(48,761)	-53.15%	[3]
Property Insurance	2,453	3,869	1,416	57.73%	
Sub-total Operating Expenses	431,502	443,629	12,127	2.81%	
Fixed Expenses					
General Service Charge	27,375	27,375	-	0%	
Sub-total Fixed Expenses	27,375	27,375	-	0%	
TOTAL EXPENSE	458,877	471,004	12,127	2.64%	
Revenue Over/(Under) Expense	\$ 199,765	\$ 223,688	\$ 23,923	11.98%	

Notes:

- [1] Increase room rates by 2.6%.
[2] Reduction due to discontinuing activities no longer deemed necessary.
[3] Reclass Management Fee to Administrative & Office Expenses.

FALCON LANDING RATE ANALYSIS FY 2026

		New Resident Monthly Per Bed Rate			
Unit Type	# of Beds	FY 2025	FY 2026	\$ Increase	% Increase
One Bedroom					
10 Months	14	\$ 744	\$ 763	\$ 19	2.6%
12 Months	36	\$ 698	\$ 716	\$ 18	2.6%
Full Unit					
12 Months	42	\$ 1,184	\$ 1,190	\$ 6	0.5%

**STUDENT HEALTH SERVICE
BUDGET FOR FY 2026
(Fund: 20700 / Dept: 720000)**

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<u>REVENUE:</u>					
General Fee	\$ 75,000	\$ 0	\$ (75,000)	-100.0%	[1]
Salary Reimbursement	141,388	104,275	(37,113)	-26.2%	[2]
Other Income	-	2,910	2,910	100.0%	[3]
TOTAL REVENUE	216,388	107,185	(109,203)	-50.5%	
<u>EXPENSE:</u>					
Salaries and Wages					
Contract Salaries	134,118	89,506	(44,612)	-33.3%	[2]
Classified Salaries	-	-	-	0.0%	
Sub-total Salaries and Wages	134,118	89,506	(44,612)	-33.3%	
Employee Benefits	29,857	14,769	(15,088)	-50.5%	[2]
Sub-total Salaries, Wages & Benefits	163,975	104,275	(59,700)	-57.3%	
Operating Expenses					
Supplies	-	-	-	0.0%	
Travel/Professional Development	1,000	2,238	1,238	123.8%	[4]
Communication	72	72	-	0.0%	
Repairs and Maintenance	100	100	-	0.0%	
Equipment	500	500	-	0.0%	
Sub-Total Operating Expenses	1,672	2,910	1,238	0.0%	
Fixed Expense					
Inter-Fund Transfers	50,741	-	(50,741)	-100.0%	[5]
TOTAL EXPENSE	216,388	107,185	(109,203)	-50.5%	
Revenue Over/(Under) Expense	\$ 0	\$ 0	\$ 0	0.0%	

Notes:

- [1] Per FY 2026 Auxiliary Budget Guidelines. Decrease reflects reduction in staff employed by BGSU.
 [2] Reflects staff members reimbursed by Wood Health Company.
 [3] Represents transfer in to support operating expenses.
 [4] Reflects increase in continuing education expenses to meet mandatory professional development allowance of \$2,238.
 [5] Reflects the reduction of general fee support.

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

**STROH CENTER
BUDGET FOR FY 2026
(Fund: 21900 / Dept: 718500)**

	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<u>REVENUE:</u>					
Facility Fee	\$ 1,530,000	\$ 1,530,000	\$ -	0.00%	[1]
Operational Income	863,370	1,008,000	144,630	16.75%	[2]
TOTAL REVENUE	2,393,370	2,538,000	144,630	6.04%	
<u>EXPENSE:</u>					
Salaries and Wages					
Contract Salaries	99,902	110,090	10,188	10.20%	[3]
Student / Temporary	81,000	81,000	-	0.00%	
Sub-total Salaries & Wages	180,902	191,090	10,188	5.63%	
Employee Benefits	37,445	40,566	3,121	8.33%	[3]
Sub-total Salaries, Wages and Benefits	218,347	231,656	13,309	6.10%	
<u>Operating Expenses</u>					
Interdepartmental Charges			-		
Supplies	51,500	54,700	3,200	6.21%	[6]
Travel/Professional Development	63,000	63,000	6,300	10.00%	[6]
Information and Communication	13,600	13,600	-	0.00%	
Repairs and Maintenance	381,216	421,216	40,000	10.49%	[4]
Equipment-Misc.	250,500	255,500	5,000	2.00%	[5]
Scholarships/Fee Waivers		1,403			
Utilities	231,599	231,599	-	0.00%	[1]
Sub-total Operating Expenses	991,415	1,041,018	49,603	5.00%	
Fixed Expenses					
General Service Charge	64,363	64,363	-	0.00%	[1]
Debt Service	1,856,356	1,816,175	(40,181)	(2.16%)	[1]
Insurance/Other	42,222	42,222	-	0.00%	[1]
Sub-total Fixed Expenses	1,962,941	1,922,760	(40,181)	-2.05%	
TOTAL EXPENSE	3,172,703	3,195,434	22,731	0.72%	
Revenue Over/(Under) Expense	\$ (779,333)	\$ (657,434)	\$ 121,899	-15.64%	

Notes:

- [1] Per the FY26 Auxiliary Budget Guidelines.
[2] Reevaluation of programming for external events and planned increase in ticket sales.
[3] Reflects actual for FY 2025 and includes projected across-the-board salary increases for FY 2026.
[4] Bleacher cleaning and inspection and carpet replacement planned for FY 2026.
[5] Event personnel (officials, security & EMT).
[6] Reflects increasing costs of supplies, goods and food.