

PROPOSED FY 2021  
GENERAL FEE &  
RELATED AUXILIARY  
BUDGETS

**Proposed to  
Board of Trustees**

Prepared by the Office of  
Finance and Administration

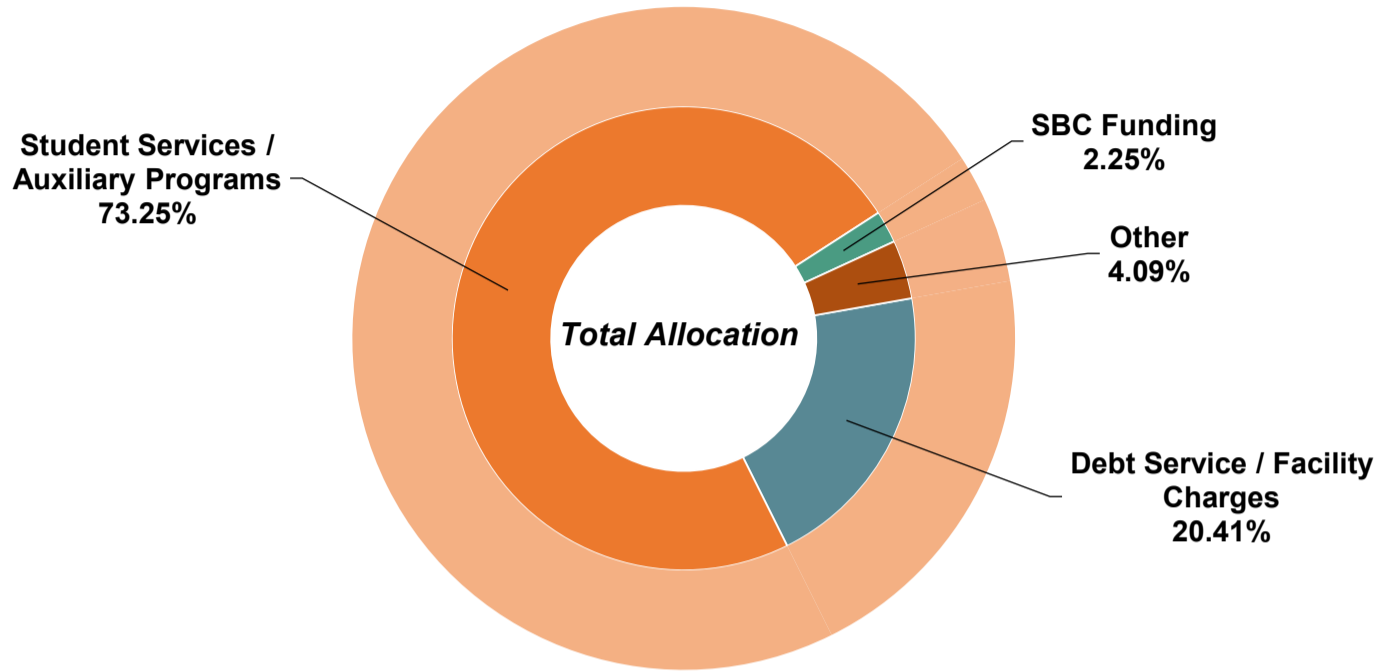
June 2020

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**BGSU General Fee Allocation  
FY 2021**

**Grand Total \$21,987,644**



	General Fee Allocation	Total Other Income	Total	% of Total GF Allocation
<b>Debt Service/Facility Charges</b>				
Bowen-Thompson Student Union	\$2,163,735	\$0	\$2,163,735	9.84%
Deferred Maintenance Reserve	609,491	0	609,491	2.77%
Ice Arena	202,705	0	202,705	0.92%
Infrastructure	948,250	0	948,250	4.31%
Student Recreation Center	387,035	0	387,035	1.76%
Stadium & Other Fields & Facilities	177,174	0	177,174	0.81%
<b>Sub-Total</b>	<b>4,488,390</b>	<b>0</b>	<b>4,488,390</b>	<b>20.41%</b>
<b>Student Services/Auxiliary Programs</b>				
Bowen-Thompson Student Union Programs	974,704	1,932,234	2,906,938	4.43%
Ice Arena Programs	0	1,139,761	1,139,761	0.00%
Intercollegiate Athletics	12,001,664	9,571,000	21,572,664	54.58%
Office of Campus Activities	532,676	211,587	744,263	2.42%
Recreational Sports	1,758,717	1,418,258	3,176,975	8.00%
Stadium & Other Fields & Facilities	724,648	0	724,648	3.30%
Student Health Service & Building	112,500	341,393	453,893	0.51%
<b>Sub-Total</b>	<b>16,104,909</b>	<b>14,614,233</b>	<b>30,719,142</b>	<b>73.25%</b>
<b>Student Budget Committee</b>	<b>495,000</b>	<b>105,000</b>	<b>600,000</b>	<b>2.25%</b>
<b>Other</b>				
Student Program Enhancement Account	54,450	0	54,450	0.25%
Student Media	34,420	0	34,420	0.16%
Marching Band	90,000	0	90,000	0.41%
Student Affairs - Late Night Programming	90,000	0	90,000	0.41%
Shuttle Service	630,475	0	630,475	2.87%
<b>Sub-Total (Other)</b>	<b>899,345</b>	<b>0</b>	<b>899,345</b>	<b>4.09%</b>
<b>Grand Total</b>	<b>\$21,987,644</b>	<b>\$14,719,233</b>	<b>\$36,706,877</b>	<b>100.00%</b>

## General Fee and Related Auxiliary Budgets, Bowling Green Campus

The Ohio Revised Code defines general fees as a uniform fee charged to all students for non-instructional services, including locally financed facilities and student services. The General Fee was established in 1969 as a comprehensive activity fee "for student health and special services." The General Fee was set at a quarterly rate of \$50, and it remained at that level until 1975-76 at which time it was separated into two fees: general and facility. The General Fee served as a major source of operating support for various student services and programs, while the Facility Fee covered the debt service, depreciation and facility charges of bonded auxiliary buildings. The two fees were recombined in 1977-78.

General Fee Levels Since 2000-01 are as follows:

### Continuing Students (Non-Tuition Guarantee)

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

### Tuition Guarantee Cohort

2018-19	792.00
2019-20	819.60
2020-21	853.20

Exclusive of the field house allocation of \$25 per student per semester in 1992-93 and the Bowen-Thompson Student Union allocation of \$80 per student per semester in 2001-02, the General Fee has increased at an average rate of 4.3% per year since 1990-91 through 2004-05. Effective in 2006-07 the General Fee did not increase consistent with the 0% increase in tuition and general fees through Fall 2009. Effective Spring 2010, the General Fee increased from \$633 to \$660, or 3.5% annualized. The General Fee was increased by 3.5% in FY 2011, FY 2012, FY 2013 and 2.0% in FY 2014. The General Fee had not been increased for students enrolled prior to Fall 2018, since the Fall Semester of 2013. The General Fee increased from \$747 to \$762 in FY 2019, or 2.0% annualized. Effective Fall 2020, the General Fee increased from \$762 to \$774, or 4.1% annualized. The Falcon Tuition Guarantee Program came into effect Fall of 2018 and will admit its third cohort in Fall 2020.

In addition, a dedicated facility fee in the amount of \$60 per student (undergraduate and graduate) is assessed to provide debt service funding for the 30 year life of the Stroh Center debt.

## General Fee and Related Auxiliary Budgets, Bowling Green Campus

FY 2021

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

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

Proposed for FY 2021:

<b>Continuing Students</b>				
	Full-Time Rate		Hourly Rate	
	<u>Current</u>	<u>FY 2021</u>	<u>Current</u>	<u>FY 2021</u>
Bowling Green Campus				
Fall/Spring Term	\$762.00	\$774.00	\$63.50	\$64.50
Summer Term	\$762.00	\$774.00	\$63.50	\$64.50
<b>Falcon Tuition Guarantee - Fall 2018 Cohort</b>				
	Full-Time Rate		Hourly Rate	
	<u>Current</u>	<u>FY 2020</u>	<u>Current</u>	<u>FY 2020</u>
Bowling Green Campus				
Fall/Spring Term	\$792.00	\$792.00	\$66.00	\$66.00
Summer Term	\$792.00	\$792.00	\$66.00	\$66.00
<b>Falcon Tuition Guarantee - Fall 2019 Cohort</b>				
	Full-Time Rate		Hourly Rate	
	<u>Current</u>	<u>FY 2020</u>	<u>Current</u>	<u>FY 2020</u>
Bowling Green Campus				
Fall/Spring Term	\$819.60	\$819.60	\$68.30	\$68.30
Summer Term	\$816.60	\$819.60	\$68.30	\$68.30
<b>Falcon Tuition Guarantee - Fall 2020 Cohort</b>				
	Full-Time Rate		Hourly Rate	
	<u>Current</u>	<u>FY 2021</u>	<u>Current</u>	<u>FY 2021</u>
Bowling Green Campus				
Fall/Spring Term	\$819.60	\$853.20	\$68.30	\$71.10
Summer Term	\$819.60	\$853.20	\$68.30	\$71.10

The table below summarizes the various General Fee income allocations in the above general categories for FY2020 and FY 2021 (proposed) with details provided on pages 4-14.

### GENERAL FEE ALLOCATIONS - SUMMARY

	Budget FY 2020	Proposed Budget FY 2021	\$ Incr.	% Incr.
A. Debt Service / Facility Charges	\$ 4,488,390	\$ 4,488,390	\$ 0	0.00%
B. Student Services / Auxiliary Prgm.	17,865,121	16,104,909	(1,760,212)	-9.85%
C. Student Budget Committee / Other	1,549,272	1,394,345	(154,927)	-10.00%
<b>Totals</b>	<b>\$ 23,902,783</b>	<b>\$ 21,987,644</b>	<b>\$ (1,915,139)</b>	<b>-8.01%</b>

Decrease of \$1.9M for FY 2021 is due to reallocation of general fees due to anticipated reductions in enrollment.

## General Fee and Related Auxiliary Budgets, Bowling Green Campus

### 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 2021. The impact on the General Fee for this budget is \$174.17 per semester for full-time students.

	Debt Service Funding	
	Approved FY 2020	Proposed FY 2021
Bowen-Thompson Student Union	\$ 2,163,735	\$ 2,163,735
Deferred Maintenance Reserve <sup>a</sup>	609,491	609,491
Ice Arena	202,705	202,705
Infrastructure	948,250	948,250
Student Recreation Center	387,035	387,035
Stadium / Track / Tennis / Sebo	177,174	177,174
<b>Totals</b>	<b>\$ 4,488,390</b>	<b>\$ 4,488,390</b>

<sup>a</sup> 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 Health Service, Student Shuttle, Student Recreational Sports, Student Life and Campus Activities. In addition, most of these functional units are also required to generate some portion of their operating support by offering services for fees (e.g. selling tickets, space rental, etc.). The impact on the General Fee for this budget is \$624.93 per semester for full-time students.

The table below summarizes the recommended General Fee allocation for each program. Detailed budgets are provided on pages 7-14.

	Approved FY 2020 Gen'l Fee Allocation	Proposed FY 2021 Gen'l Fee Allocation
Bowen-Thompson Student Union	\$ 1,053,783	\$ 974,704
Intercollegiate Athletics	13,335,182	12,001,664
Office of Campus Activities	591,862	532,676
Recreational Sports	1,954,130	1,758,717
Stadium Operations	805,164	724,648
Student Health Service	125,000	112,500
<b>Total Allocations</b>	<b>\$ 17,865,121</b>	<b>\$ 16,104,909</b>

## General Fee and Related Auxiliary Budgets, Bowling Green Campus

<b>C. STUDENT ORGANIZATION ALLOCATION BOARD / OTHER</b>
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The Student Organization Allocation Board (SOAB) is a representative committee of administrators, undergraduate and graduate students. SOAB is responsible for administering and reviewing student organization funding eligibility criteria, administering the funding application process and making recommendations for all student organization funding. These recommendations are presented to the Student Affairs staff representatives, the Dean of Students, the Vice President for Finance and Administration, the Provost, the Director of University Budgets and the President for approval.

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

A total of \$550,000 was allocated to the Student Budget Committee in FY 2020. The recommended allocation for FY 2021 is \$495,000 as shown below. The impact on the General Fee for this budget is \$19.21.

	FY 2020 Allocation	FY 2021 Allocation
Undergraduate Student Government	\$ 29,333	\$ 24,000
Graduate Student Senate	61,111	50,000
University Activities Organization	171,111	140,000
Other Student Organizations	288,445	281,000
<b>Totals</b>	<b>\$ 550,000</b>	<b>\$ 495,000</b>

### Student Program Enhancement Account

The Student Program Enhancement Account supports a variety of student programs and services including all university student events, individual student organizations, special programs, and undergraduate and graduate student conference travel. The recommended funding for FY 2021 is \$54,450 or \$2.11 per semester for full-time students. Pouring rights of \$10,000 have been committed for FY 2021.

### Student Media

Funding for the compensation (salary and related benefits) of the Director of Student Publications is a line item in the general fee budget since the Director provides professional advice and supervision in the business and advertising aspects of the Student Publications Program. A portion of the Director's compensation is funded by the general fee.

The recommended funding for FY 2021 is \$34,420. The impact on the General Fee for this portion of the budget is \$1.34 per semester for full-time students.

### Marching Band

In FY 2021, \$90,000 is allocated to the Marching Band to fund uniform replacements, travel expenses and other operating expenses. The impact to the General Fee for this portion of the budget is \$3.49 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 2021 is \$90,000. The impact to the General Fee for this portion of the budget is \$3.49 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 will now be used to fund the management fee for this service. The impact to the General Fee for this service is \$24.46 per semester for full-time students.

**GENERAL FEE ALLOCATIONS - FY 2021**

	<b>Proposed FY 2021 Allocation</b>	<b>% of Total</b>	<b>Breakdown of G/F</b>	<b>Approved FY 2020 Allocation</b>
<b>DEBT SERVICE/FACILITY CHARGES</b>				
Bowen-Thompson Student Union	\$ 2,163,735	9.84%	\$ 83.96	\$ 2,163,735
Infrastructure	948,250	4.31%	36.80	948,250
Deferred Maintenance Reserve	609,491	2.77%	23.65	609,491
Student Recreational Facility	387,035	1.76%	15.02	387,035
Stadium & Other Fields and Facilities	177,174	0.81%	6.87	177,174
Ice Arena	202,705	0.92%	7.87	202,705
	<b>4,488,390</b>	<b>20.41%</b>	<b>174.17</b>	<b>4,488,390</b>
<b>STUDENT SERVICES/AUXILIARY PROGRAMS</b>				
Intercollegiate Athletics	12,001,664	54.58%	465.71	13,335,182
Student Health Service	112,500	0.51%	4.37	125,000
Recreational Sports	1,758,717	8.00%	68.24	1,954,130
Bowen-Thompson Student Union Programs	974,704	4.43%	37.82	1,053,783
Office of Campus Activities	532,676	2.42%	20.67	591,862
Stadium & Other Fields and Facilities	724,648	3.30%	28.12	805,164
	<b>16,104,909</b>	<b>73.25%</b>	<b>624.93</b>	<b>17,865,121</b>
<b>STUDENT BUDGET COMMITTEE</b>	495,000	2.25%	19.21	550,000
<b>STUDENT PROGRAM ENHANCEMENT ACCOUNT</b>	54,450	0.25%	2.11	60,500
<b>STUDENT MEDIA</b>	34,420	0.16%	1.34	38,244
<b>MARCHING BAND</b>	90,000	0.41%	3.49	100,000
<b>STUDENT AFFAIRS LATE NIGHT PROGRAMMING</b>	90,000	0.41%	3.49	100,000
<b>SHUTTLE SERVICE</b>	630,475	2.87%	24.46	700,528
<b>GRAND TOTAL</b>	<b>\$ 21,987,644</b>	<b>100.00%</b>	<b>\$ 853.20</b>	<b>\$ 23,902,783</b>



**OFFICE OF CAMPUS ACTIVITIES**  
**BUDGET FOR FY 2021**  
(Fund: 22100 / Dept: 708000)

	<b>FY 2020 APPROVED BUDGET</b>	<b>FY 2021 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 591,862	\$ 532,676	\$ (59,186)	-10.0%	[1]
Pouring Rights	45,000	45,000	0	0.0%	
Other Income	147,299	166,587	19,288	13.1%	[2]
<b>TOTAL REVENUE</b>	<b>784,161</b>	<b>744,263</b>	<b>(39,898)</b>	<b>-5.1%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	306,284	307,730	1,446	0.5%	
Classified Salaries	85,857	86,207	350	0.4%	
Graduate Assistants	80,000	60,000	(20,000)	-25.0%	[4]
Student / Temporary	23,240	23,750	510	2.2%	[5]
Wage / Compensation Pool	10,691	-	(10,691)	-100.0%	[3]
Sub-total Salaries and Wages	506,072	477,687	(28,385)	-5.6%	
Employee Benefits	144,982	146,387	1,405	1.0%	
Sub-total Salaries, Wages & Benefits	651,054	624,074	(26,980)	-4.1%	
Operating Expenses					
Supplies	58,390	52,724	(5,666)	-9.7%	
Travel	35,961	32,471	(3,490)	-9.7%	
Information/Communication	6,912	6,241	(671)	-9.7%	
Repairs and Maintenance	853	770	(83)	-9.7%	
Equipment	30,991	27,983	(3,008)	-10.7%	
Sub-total Operating Expenses	133,107	120,189	(12,918)	-9.7%	[6]
<b>TOTAL EXPENSE</b>	<b>784,161</b>	<b>744,263</b>	<b>(39,898)</b>	<b>-5.1%</b>	
Revenue Over/(Under) Expense	\$ 0	\$ 0	\$ 0	0.0%	

**Notes:**

- [1] General Fee allocation per Auxiliary Budget Guidelines; decrease due to impact of COVID-19 pandemic.
- [2] Other Income includes a \$10,000 reduction in Residence Life funding to support Greek Village; offset by \$28,000 use of Fund Balance (planned deficit spending) for new programming and initiatives related to the Focus on the Future strategic plan.
- [3] Wage/Compensation Pool - Reflects budget changes due to COVID-19 pandemic.
- [4] Graduate assistants reflect the elimination of one fraternity and sorority Life GA. In addition, a vacant GA position will not be filled due to COVID-19 reductions.
- [5] Student Employment reflects the minimum wage increases (actual for 1/1/2020 and estimate for 1/1/2021).
- [6] Operating / programming reflects the \$28,000 use of Fund Balance (see note [2] above); offset by a reduction to accommodate actual and estimated minimum wage increases, in addition to COVID-19 reductions.

**ICE ARENA  
BUDGET FOR FY 2021  
(Fund: 20600, 76650 / Dept: 717000)**

	<b>FY 2020 APPROVED BUDGET</b>	<b>FY 2021 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 202,705	\$ 202,705	\$ -	0.00%	[1]
Operational Income	919,856	886,061	(33,795)	(3.67%)	[2]
Facility Income - E&G Rentals	47,200	47,200	-	0.00%	
Vending Income	3,500	3,500	-	0.00%	
Sponsorships/Marketing/Pouring Rights	203,000	203,000	-	0.00%	
<b>TOTAL REVENUE</b>	<b>1,376,261</b>	<b>1,342,466</b>	<b>(33,795)</b>	<b>(2.46%)</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	171,911	204,896	32,985	19.19%	[3]
Classified Salaries	61,859	-	(61,859)	(100.00%)	[4]
Graduate Assistants	10,000	10,000	-	0.00%	
Student / Temporary	230,510	197,000	(33,510)	(14.54%)	[4]
Wage / Compensation Pool	6,386	-	(6,386)	(100.00%)	[4]
Sub-total Salaries and Wages	480,666	411,896	(68,770)	(14.31%)	
Employee Benefits	100,015	83,464	(16,551)	(16.55%)	
Sub-total Salaries, Wages & Benefits	580,681	495,360	(85,321)	(14.69%)	
Cost of Sales	103,375	95,700	(7,675)	(7.42%)	
Operating Expenses					
Supplies	82,000	35,000	(47,000)	(57.32%)	
Travel	21,500	8,000	(13,500)	(62.79%)	
Communication	28,300	18,500	(9,800)	(34.63%)	
Repairs and Maintenance	155,182	155,182	-	0.00%	
Equipment	27,760	57,760	30,000	108.07%	
Sub-total Operating Expenses	314,742	274,442	(40,300)	(12.80%)	
Fixed Expenses					
General Service Charge	83,882	83,882	-	0.00%	
Renewals and Replacements	94,908	183,695	88,787	93.55%	[5]
Debt Service	191,758	202,705	10,947	5.71%	
Insurance/Other	6,915	6,682	(233)	(3.37%)	[1]
Sub-total Fixed Expenses	377,463	476,964	99,501	26.36%	
<b>TOTAL EXPENSE</b>	<b>1,376,261</b>	<b>1,342,466</b>	<b>(33,795)</b>	<b>(2.46%)</b>	
Revenue Over/(Under) Expense	\$ 0	\$ 0	\$ 0	100.00%	

**Notes:**

- [1] FY21 Auxiliary Budget Guidelines
- [2] Revenue reduction due to shutdown for compressor and multi-ice renovation.
- [3] Increase due to addition of a full-time Hockey/Student Program Coordinator to manage additional programming.
- [4] Reflects budget changes due to impact of COVID-19 pandemic.
- [5] All net excess directed to renewal and replacements.

**INTERCOLLEGIATE ATHLETICS**  
**BUDGET FOR FY 2021**  
(Fund: 20400, 76400, 20450 / Dept: 728000 - 746000)

	<b>FY 2020 APPROVED BUDGET</b>	<b>FY 2021 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 13,335,182	\$ 12,001,664	\$ (1,333,518)	(10.00%)	[1]
Falcon Club	1,537,300	1,535,000	(2,300)	(0.15%)	
Conference Distribution: NCAA/MAC/CCHA	2,915,000	2,822,000	(93,000)	(3.19%)	[2]
Game Guarantees	2,620,000	2,667,000	47,000	1.79%	[3]
Stadium Suite	120,000	120,000	-	0.00%	
Tickets: Gate/Season	1,725,000	1,455,000	(270,000)	(15.65%)	[2]
Sponsorships/Merchandising/Licensing	631,000	741,000	110,000	17.43%	[4]
Other Income	231,000	231,000	0	0.00%	
<b>TOTAL REVENUE</b>	<b>23,114,482</b>	<b>21,572,664</b>	<b>(1,541,818)</b>	<b>(6.67%)</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	6,611,573	6,435,069	(176,504)	(2.67%)	[5]
Classified Salaries	169,184	42,349	(126,835)	(74.97%)	[5]
Graduate Assistants	80,000	80,000	-	0.00%	
Student / Temporary	302,500	263,790	(38,710)	(12.80%)	[6]
Wage / Compensation Pool	117,134	-	(117,134)	(100.00%)	[5]
Sub-total Salaries and Wages	7,280,391	6,821,208	(459,183)	(6.31%)	
Employee Benefits	2,161,868	2,089,719	(72,149)	(3.34%)	[5]
Sub-total Salaries, Wages & Benefits	9,442,259	8,910,927	(531,332)	(5.63%)	
Operating Expenses					
Supplies/Athletic Equipment	1,372,150	1,230,250	(141,900)	(10.34%)	
Travel	2,818,495	2,484,450	(334,045)	(11.85%)	[7]
Communications	757,045	706,545	(50,500)	(6.67%)	
Rentals	214,750	210,250	(4,500)	(2.10%)	
Repairs and Maintenance	190,300	163,800	(26,500)	(13.93%)	
Game Guarantees	659,500	644,500	(15,000)	(2.27%)	[8]
Grants-In-Aid	6,803,187	6,521,926	(281,261)	(4.13%)	[9]
Medical Insurance	295,000	325,000	30,000	10.17%	[10]
Non-Employee Compensation	557,900	538,900	(19,000)	(3.41%)	[5]
Other Expenses	373,000	313,500	(59,500)	(15.95%)	[5]
Sub-total Operating Expenses	14,041,327	13,139,121	(902,206)	(6.43%)	
<b>TOTAL EXPENSE</b>	<b>23,483,586</b>	<b>22,050,048</b>	<b>(1,433,538)</b>	<b>(6.10%)</b>	
Revenue Over/(Under) Expense	\$ (369,104)	\$ (477,384)	\$ (108,280)	(29.34%)	

**Notes:**

- [1] FY21 Auxiliary Budget Guidelines; decrease due to impact of COVID-19 pandemic.
- [2] Reflects reductions due to impact of COVID-19 pandemic.
- [3] Based on football games scheduled for FY 2021. (Ohio State and University of Illinois)
- [4] Per Learfield agreement for multimedia rights.
- [5] Reflects budget changes due to impact of COVID-19 pandemic.
- [6] Reclassification of wages to comply with athletic requirements.
- [7] Based on actual expenses for FY 2020.
- [8] Reflects FY 2021 contracted games agreements.
- [9] Based on approved Room and Board increases for FY 2021 and budget reductions as a result of COVID-19.
- [10] Anticipated increase in premium based on prior year claims and historical trends.

**INTERCOLLEGIATE ATHLETICS**

**BUDGET FOR FY 2021**

Grand Total \$23,615,482

	GENERAL		NON-REVENUE SPORTS		REVENUE SPORTS*		TOTAL ICA	
	FY 2020 APPROVED BUDGET	FY 2021 PROPOSED BUDGET	FY 2020 APPROVED BUDGET	FY 2021 PROPOSED BUDGET	FY 2020 APPROVED BUDGET	FY 2021 PROPOSED BUDGET	FY 2020 APPROVED BUDGET	FY 2021 PROPOSED BUDGET
<b>REVENUE:</b>								
General Fee - Grants-in-Aid	\$ -	\$ -	\$ 3,469,865	\$ 3,168,626	\$ 3,733,321	\$ 3,025,333	\$ 7,203,186	\$ 6,193,959
General Fee - Non Grants-in-Aid	6,131,995	5,807,705	-	-	-	-	6,131,995	5,807,705
General Fee - Facility Rental	-	-	-	-	-	-	-	-
Grants-In-Aid Funding	-	-	-	-	-	-	-	-
Falcon Club	1,537,300	1,535,000	-	-	-	-	1,537,300	1,535,000
Conference Distribution: NCAA/MAC/CCHA	-	-	-	-	2,915,000	2,822,000	2,915,000	2,822,000
Game Guarantees	-	-	-	-	2,620,000	2,667,000	2,620,000	2,667,000
Stadium Suite	-	-	-	-	120,000	120,000	120,000	120,000
Tickets: Gate/Season	-	-	-	-	1,725,000	1,455,000	1,725,000	1,455,000
Pouring Rights	-	-	-	-	-	-	-	-
Success Challenge	-	-	-	-	-	-	-	-
Title IX Support	-	-	-	-	-	-	-	-
Sponsorships/Merchandising/Licensing	631,000	741,000	-	-	-	-	631,000	741,000
Other Income	231,000	231,000	-	-	-	-	231,000	231,000
<b>TOTAL REVENUE</b>	<b>8,531,295</b>	<b>8,314,705</b>	<b>3,469,865</b>	<b>3,168,626</b>	<b>11,113,321</b>	<b>10,089,333</b>	<b>23,114,481</b>	<b>21,572,664</b>
<b>EXPENSE:</b>								
Employee Compensation								
Contract Salaries	2,041,241	1,876,497	1,777,937	1,674,735	2,792,395	2,883,837	6,611,573	6,435,069
Classified Salaries	169,184	42,349	-	-	-	-	169,184	42,349
Graduate Assistants	80,000	80,000	-	-	-	-	80,000	80,000
Students/Temporary	302,500	263,790	-	-	-	-	302,500	263,790
Wage / Compensation Pool	117,134	-	-	-	-	-	117,134	-
Sub-total Employee Compensation	2,710,059	2,262,636	1,777,937	1,674,735	2,792,395	2,883,837	7,280,391	6,821,208
Employee Benefits	746,685	720,673	547,340	523,190	867,843	845,856	2,161,868	2,089,719
Operating Expenses								
Supplies/Athletic Equipment	311,650	309,150	380,000	270,850	680,500	650,250	1,372,150	1,230,250
Airfare/Lodging/Meals/Team Travel	228,700	157,600	1,208,795	948,950	1,381,000	1,377,900	2,818,495	2,484,450
Communications	646,300	599,450	51,145	47,495	59,600	59,600	757,045	706,545
Rentals	76,000	71,500	35,750	35,750	103,000	103,000	214,750	210,250
Repairs and Maintenance	103,800	78,800	5,500	4,000	81,000	81,000	190,300	163,800
Game Guarantees	-	-	11,000	-	648,500	644,500	659,500	644,500
Grants-In-Aid	-	-	3,469,865	3,406,396	3,333,321	3,115,531	6,803,186	6,521,926
Medical Insurance	295,000	325,000	-	-	-	-	295,000	325,000
Non-Employee Compensation	118,950	98,950	137,700	136,200	301,250	303,750	557,900	538,900
Other Expenses	373,000	313,500	-	-	-	-	373,000	313,500
Sub-total Operating Expenses	2,153,400	1,953,950	5,299,755	4,849,641	6,588,171	6,335,531	14,041,326	13,139,121
<b>TOTAL EXPENSE</b>	<b>\$ 5,610,144</b>	<b>\$ 4,937,259</b>	<b>\$ 7,625,032</b>	<b>\$ 7,047,566</b>	<b>\$ 10,248,409</b>	<b>\$ 10,065,224</b>	<b>\$ 23,483,585</b>	<b>\$ 22,050,048</b>

\* The description of revenue 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 2021**  
(Fund: 20500, 20900 / Dept: 747000, 718000)

	<b>FY 2020 APPROVED BUDGET</b>	<b>FY 2021 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 805,164	\$ 724,648	\$ (80,516)	(10.00%)	[1]
General Fee (Debt Svc.)	177,174	177,174	0	0.00%	[1]
<b>TOTAL REVENUE</b>	<b>982,338</b>	<b>901,822</b>	<b>(80,516)</b>	<b>(8.20%)</b>	
<b>EXPENSE:</b>					
Operating Expenses					
Repairs and Maintenance	621,695	541,179	(80,516)	(12.95%)	
Utilities	115,000	115,000	-	0.00%	
Sub-total Operating	736,695	656,179	(80,516)	(10.93%)	
Fixed Expenses					
General Service Charge	48,554	48,554	-	0.00%	
Debt Service	177,174	177,174	-	0.00%	[1]
Insurance/Other	19,915	19,915	-	0.00%	
Sub-total Fixed Expenses	245,643	245,643	-	0.00%	
<b>TOTAL EXPENSE</b>	<b>982,338</b>	<b>901,822</b>	<b>(80,516)</b>	<b>(8.20%)</b>	
Revenue Over/(Under) Expense	\$ 0	\$ (0)	\$ (0)	0.00%	

**Notes:**

[1] FY21 Auxiliary Budget Guidelines; decrease due to impact of COVID-19 pandemic.

**RECREATIONAL SPORTS AND WELLNESS**  
**BUDGET FOR FY 2021**  
(Includes Student Recreation Center, Field House)  
(Fund: 20800 and 21000 / Dept: 714000)

	<b>FY 2020 APPROVED BUDGET</b>	<b>FY 2021 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 2,341,165	\$ 2,145,752	\$ (195,413)	-8.3%	[1]
Operational Income	1,061,555	1,084,304	22,749	2.1%	[2]
Facility Income	311,154	311,154	0	0.0%	
Vending Income	7,800	7,800	0	0.0%	
Other Income	15,000	15,000	0	0.0%	
<b>TOTAL REVENUE</b>	<b>3,736,674</b>	<b>3,564,010</b>	<b>(172,664)</b>	<b>-4.6%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	460,824	340,626	(120,198)	-26.1%	[3]
Classified Salaries	80,900	83,011	2,111	2.6%	
Graduate Assistants	50,000	55,000	5,000	10.0%	[4]
Student / Temporary	431,540	440,175	8,635	2.0%	[5]
Other Personnel	12,000	12,000	0	0.0%	
Wage / Compensation Pool	14,724	-	(14,724)	-100.0%	[3]
Sub-total Salaries and Wages	1,049,988	930,812	(119,176)	-11.4%	
Employee Benefits	208,476	171,593	(36,883)	-17.7%	[3]
Sub-total Salaries, Wages & Benefits	1,258,464	1,102,405	(156,059)	-12.4%	
Purchase for Resale	7,000	7,000	-	0.0%	
Operating Expenses					
Supplies	80,664	80,664	0	0.0%	
Travel	47,032	47,032	0	0.0%	
Communications	25,504	25,504	0	0.0%	
Repairs and Maintenance	503,260	503,260	0	0.0%	
Utilities	759,952	759,952	0	0.0%	
Equipment - Library - Misc	137,000	147,000	10,000	7.3%	[6]
Sub-total Operating Expenses	1,553,412	1,563,412	10,000	0.6%	
Fixed Expenses					
Renewals / Replacements	234,528	234,528	0	0.0%	
General Service Charge	235,197	235,197	0	0.0%	
Debt Service	387,035	387,035	0	0.0%	
Insurance/Other	21,752	21,445	(307)	-1.4%	
Sub-total Fixed Expenses	878,512	878,205	(307)	0.0%	
<b>TOTAL EXPENSE</b>	<b>3,697,388</b>	<b>3,551,022</b>	<b>(146,366)</b>	<b>-4.0%</b>	
Revenue Over/(Under) Expense	\$ 39,285	\$ 12,987	\$ (26,298)	-66.9%	

**Notes:**

- [1] FY21 Auxiliary Budget Guidelines; decrease due to impact of COVID-19 pandemic.
- [2] Estimating 2.1% increase in operating Income as result of continued sales efforts to increase facility rentals.
- [3] Reflects budget changes due to impact of COVID-19 pandemic.
- [4] Graduate assistants increase reflects the amount no longer funded through a grant and other supplemental funding.
- [5] Student employment reflects minimum wage increases (actual for 1/1/2020 and estimated for 1/1/2021).
- [6] Increase for THRIVE programming, the campus-wide well-being initiative tied to the BGSU strategic plan and life design thinking.

**STUDENT HEALTH SERVICE AND BUILDING OPERATIONS**  
**BUDGET FOR FY 2021**  
(Fund: 20700 / Dept: 720000)

	<b>FY 2020 APPROVED BUDGET</b>	<b>FY 2021 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 125,000	\$ 112,500	\$ (12,500)	-10.00%	[1]
Salary Reimbursement	334,753	341,393	6,640	1.98%	[2]
<b>TOTAL REVENUE</b>	<b>459,753</b>	<b>453,893</b>	<b>(5,860)</b>	<b>-1.27%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	240,838	239,175	(1,663)	-0.69%	[3]
Classified Salaries	75,661	75,949	288	0.38%	[3]
Student / Temporary	2,750	2,750	-	0.00%	
Wage / Compensation Pool	8,394	-	(8,394)	100.00%	[3]
Sub-total Salaries and Wages	327,643	317,874	(9,769)	-2.98%	
Employee Benefits	103,661	104,532	871	0.84%	
Sub-total Salaries, Wages & Benefits	431,304	422,405	(8,899)	-2.11%	
Operating Expenses					
Travel & Entertainment	5,817	1,000	(4,817)	-82.81%	
Communication	72	72	-	0.00%	
Repairs and Maintenance	89	100	11	12.36%	
Equipment	1,537	500	(1,037)	-67.47%	
Sub-Total Operating Expenses	7,515	1,672	(4,817)	0.00%	
Fixed Expense					
Inter-Fund Transfers	20,933	29,816	8,883	100.00%	[4]
<b>TOTAL EXPENSE</b>	<b>459,752</b>	<b>453,893</b>	<b>(5,859)</b>	<b>-1.27%</b>	
Revenue Over/(Under) Expense	\$ 0	\$ (0)	\$ (0)	0.00%	

**Notes:**

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

- [1] FY21 Auxiliary Budget Guidelines; decrease due to impact of COVID-19 Pandemic.
- [2] Personnel cost reimbursement from WCH.
- [3] Wage/Compensation Pool - reflects budget changes due to impact of COVID-19 Pandemic.
- [4] Transfer to Student Insurance for counseling services.

**BOWEN-THOMPSON STUDENT UNION**  
**BUDGET FOR FY 2021**  
(Fund: 20200 / Dept: 710000)

	<b>FY 2020 APPROVED BUDGET</b>	<b>FY 2021 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 3,217,518	\$ 3,138,439	\$ (79,079)	-2.46%	[1]
Operational Income	635,000	635,000	-	0.00%	
Facility Income	479,835	436,838	(42,997)	-8.96%	[1]
Other Income	869,896	860,396	(9,500)	-1.09%	[1]
<b>TOTAL REVENUE</b>	<b>5,202,249</b>	<b>5,070,673</b>	<b>(131,576)</b>	<b>-2.53%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	441,957	436,945	(5,012)	(1.13%)	[2]
Classified Salaries	121,953	-	(121,953)	(100.00%)	[2]
Student / Temporary	168,350	176,705	8,355	4.96%	
Wage / Compensation Pool	15,236	-	(15,236)	(100.00%)	[2]
Sub-total Salaries and Wages	747,496	613,650	(133,846)	(17.91%)	
Employee Benefits	206,746	159,819	(46,927)	(22.70%)	[2]
Sub-total Salaries, Wages & Benefits	954,242	773,468	(180,774)	(18.94%)	
Operating Expenses					
Supplies	51,000	54,300	3,300	6.47%	
Travel	46,200	44,300	(1,900)	(4.11%)	
Information/Communication	69,500	68,300	(1,200)	(1.73%)	
Repairs and Maintenance	605,700	623,500	17,800	2.94%	
Utilities	503,500	511,000	7,500	1.49%	
Equipment	176,100	205,000	28,900	16.41%	[3]
Sub-total Operating Expenses	1,452,000	1,506,400	54,400	3.75%	
Fixed Expenses					
General Service Charge	214,533	214,533	-	0.00%	
Renewals / Replacements	375,000	375,000	-	0.00%	
Debt Service	2,163,735	2,163,735	-	0.00%	
Insurance/Other	11,591	14,405	2,814	24.28%	[4]
Sub-total Fixed Expenses	2,764,859	2,767,673	2,814	0.10%	
<b>TOTAL EXPENSE</b>	<b>5,171,101</b>	<b>5,047,541</b>	<b>(123,560)</b>	<b>-2.39%</b>	
Revenue Over/(Under) Expense	\$ 31,148	\$ 23,132	\$ (8,016)	-25.74%	

**Notes:**

- [1] FY21 Auxiliary Budget Guidelines; decrease due to impact of COVID 19 pandemic.
- [2] Reflects budget changes due to impact of COVID-19 pandemic.
- [3] Reflects increased pass-through purchased services for conference clients
- [4] FY21 Auxiliary Budget Guidelines.