

PROPOSED FY 2025  
GENERAL FEE &  
RELATED AUXILIARY  
BUDGETS

**Proposed to  
Board of Trustees**

Prepared by the Office of  
Finance and Administration

June 2024

## TABLE OF CONTENTS

	<u>Page No.</u>
General Fee Introduction	1
Summary of General Fee Allocation	2
General Fee Breakdown	3
General Description and Discussion of the General Fee	4 - 7
 <b><u>General Fee Budgets:</u></b>	
Student Engagement	8
Ice Arena	9
Intercollegiate Athletics	10 - 11
Stadium Operations & Other Fields and Facilities	12
Recreational Sports and Wellness	13
Student Health Service	14
Bowen-Thompson Student Union	15
 <b><u>Appendix:</u></b>	
Recent History of General Fee	16

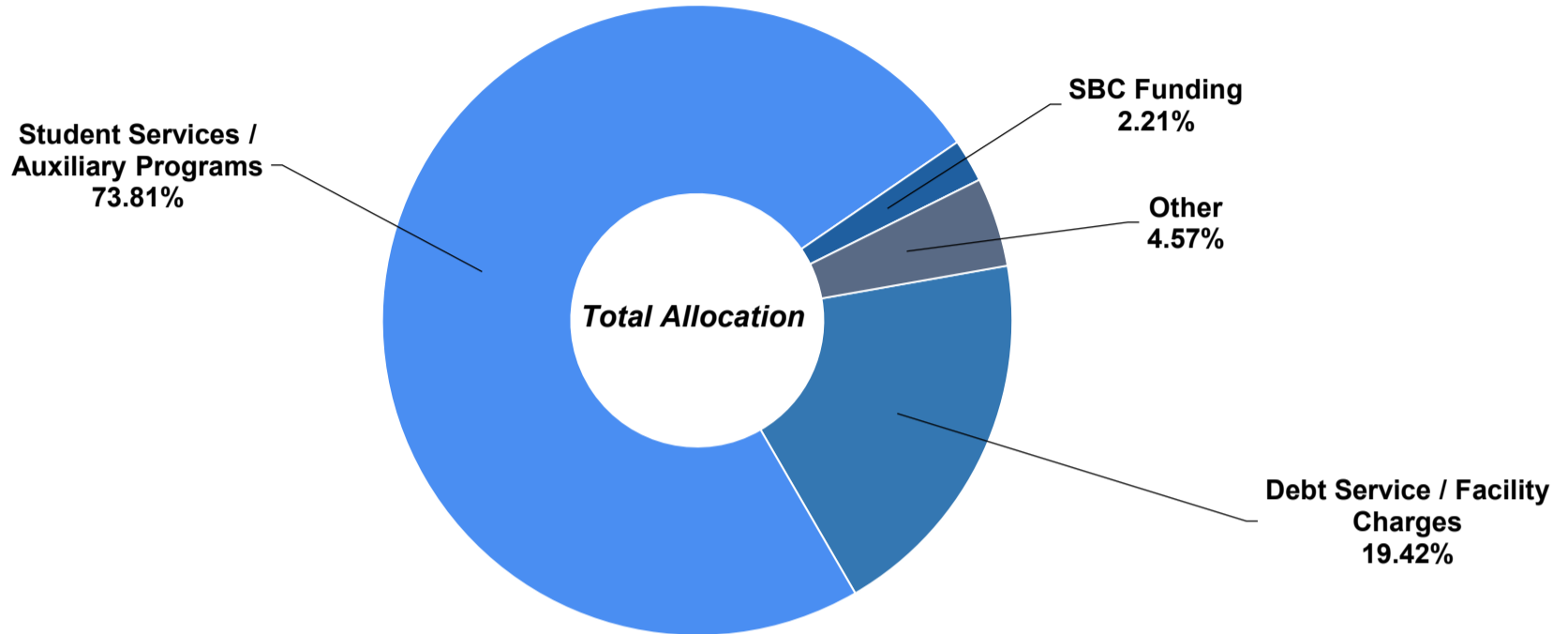
## **GENERAL FEE INTRODUCTION**

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.

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

**BGSU General Fee Allocation  
FY 2025**

**Grand Total \$24,942,785**



	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	8.67%
Deferred Maintenance Reserve	609,491	0	609,491	2.44%
Ice Arena	206,399	0	206,399	0.83%
Infrastructure	948,250	0	948,250	3.80%
Student Recreation Center	647,960	0	647,960	2.60%
Stadium & Other Fields & Facilities	266,843	0	266,843	1.07%
<b>Sub-Total</b>	<b>4,842,678</b>	<b>0</b>	<b>4,842,678</b>	<b>19.42%</b>
<b>Student Services/Auxiliary Programs</b>				
Bowen-Thompson Student Union Programs	1,072,985	2,194,888	3,267,873	4.30%
Ice Arena Programs	0	1,182,098	1,182,098	0.00%
Intercollegiate Athletics	14,149,278	11,808,000	25,957,278	56.73%
Student Engagement	642,647	163,271	805,918	2.58%
Recreational Sports	1,735,866	1,252,729	2,988,595	6.96%
Stadium & Other Fields & Facilities	733,396	0	733,396	2.94%
Student Health Service	75,000	141,388	216,388	0.30%
<b>Sub-Total</b>	<b>18,409,172</b>	<b>16,742,374</b>	<b>35,151,546</b>	<b>73.81%</b>
<b>Student Budget Committee (SBC)</b>	<b>550,000</b>	<b>105,000</b>	<b>655,000</b>	<b>2.21%</b>
<b>Other</b>				
Student Program Enhancement Account	60,500	0	60,500	0.24%
Student Media	38,244	0	38,244	0.15%
Marching Band	200,000	0	200,000	0.80%
Student Affairs - Late Night Programming	100,000	0	100,000	0.40%
Shuttle Service	742,191	0	742,191	2.98%
<b>Sub-Total (Other)</b>	<b>1,140,935</b>	<b>0</b>	<b>1,140,935</b>	<b>4.57%</b>
<b>Grand Total</b>	<b>\$24,942,785</b>	<b>\$16,847,374</b>	<b>\$41,790,159</b>	<b>100.00%</b>

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 2025**

	<b>Proposed FY 2025 Allocation</b>	<b>% of Total</b>	<b>Breakdown of G/F</b>	<b>Approved FY 2024 Allocation</b>
<b>DEBT SERVICE/FACILITY CHARGES</b>				
Bowen-Thompson Student Union	\$ 2,163,735	8.67%	\$ 85.26	\$ 2,163,735
Infrastructure	948,250	3.80%	37.36	948,250
Deferred Maintenance Reserve	609,491	2.44%	24.02	609,491
Student Recreational Facility	647,960	2.60%	25.53	316,606
Stadium & Other Fields and Facilities	266,843	1.07%	10.51	250,352
Ice Arena	206,399	0.83%	8.13	180,390
	<b>4,842,679</b>	<b>19.42%</b>	<b>190.81</b>	<b>4,468,825</b>
<b>STUDENT SERVICES/AUXILIARY PROGRAMS</b>				
Intercollegiate Athletics	14,149,278	56.73%	\$ 557.51	13,978,176
Student Health Service	75,000	0.30%	2.96	125,000
Recreational Sports	1,735,866	6.96%	68.40	2,067,220
Ice Arena	-	0.00%	0.00	26,009
Bowen-Thompson Student Union Programs	1,072,985	4.30%	42.28	1,072,985
Student Engagement	642,647	2.58%	25.32	602,647
Stadium & Other Fields and Facilities	733,396	2.94%	28.90	749,887
	<b>18,409,172</b>	<b>73.81%</b>	<b>725.36</b>	<b>18,621,924</b>
<b>STUDENT ORGANIZATION ALLOCATION BOARD</b>	550,000	2.21%	21.67	550,000
<b>STUDENT PROGRAM ENHANCEMENT ACCOUNT</b>	60,500	0.24%	2.38	60,500
<b>STUDENT MEDIA</b>	38,244	0.15%	1.51	38,244
<b>MARCHING BAND</b>	200,000	0.80%	7.88	150,000
<b>STUDENT AFFAIRS LATE NIGHT PROGRAMMING</b>	100,000	0.40%	3.94	100,000
<b>SHUTTLE SERVICE</b>	742,191	2.98%	29.24	713,293
<b>GRAND TOTAL</b>	<b>\$ 24,942,785</b>	<b>100.00%</b>	<b>\$ 982.80</b>	<b>\$ 24,702,785</b>

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:

		<b>Continuing Students</b>			
		Full-Time Rate		Hourly Rate	
		Current	FY 2025	Current	FY 2025
Bowling Green Campus					
	Fall/Spring Term	\$805.20	\$805.20	\$67.10	\$67.10
	Summer Term	\$805.20	\$805.20	\$67.10	\$67.10
		<b>Falcon Tuition Guarantee - Fall 2024 Cohort</b>			
		Full-Time Rate		Hourly Rate	
		Current	FY 2024	Current	FY 2024
Bowling Green Campus					
	Fall/Spring Term	\$954.00	\$982.80	\$79.50	\$81.90
	Summer Term	\$954.00	\$969.60	\$79.50	\$80.80

The table below summarizes the various General Fee income allocations in the general categories for FY 2024 and FY 2025 (proposed) with details provided on pages 4-16.

<b>GENERAL FEE ALLOCATIONS - SUMMARY</b>				
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	Budget FY 2024	Proposed Budget FY 2025	\$ Incr.	% Incr.
A. Debt Service / Facility Charges	\$ 4,468,825	\$ 4,842,678	\$ 373,854	8.37%
B. Student Services / Auxiliary Program	18,621,924	18,409,172	(212,752)	-1.14%
C. Student Budget Committee / Other	1,612,037	1,690,935	78,898	4.89%
<b>Totals</b>	<b>\$ 24,702,785</b>	<b>\$ 24,942,785</b>	<b>\$ 240,000</b>	<b>0.97%</b>

**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 2025. The impact on the General Fee for this budget is \$190.81 per semester for full-time students.

	<b>Debt Service Funding</b>	
	<b>Approved FY 2024</b>	<b>Proposed FY 2025</b>
Bowen-Thompson Student Union	\$ 2,163,735	\$ 2,163,735
Deferred Maintenance Reserve <sup>a</sup>	609,491	609,491
Ice Arena	180,390	206,399
Infrastructure	948,250	948,250
Student Recreation Center	316,606	647,960
Stadium / Track / Tennis / Sebo	250,352	266,843
<b>Totals</b>	<b>\$ 4,468,825</b>	<b>\$ 4,842,679</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 \$725.36 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.

	<b>Approved FY 2024 General Fee Allocation</b>	<b>Proposed FY 2025 General Fee Allocation</b>
Bowen-Thompson Student Union	\$ 1,072,985	\$ 1,072,985
Intercollegiate Athletics	13,978,176	14,149,278
Student Engagement	602,647	642,647
Recreational Sports	2,067,220	1,735,866
Ice Arena Programs	26,009	0
Stadium Operations	749,887	733,396
Student Health Service	125,000	75,000
<b>Total Allocations</b>	<b>\$ 18,621,924</b>	<b>\$ 18,409,172</b>

**C. STUDENT ORGANIZATION ALLOCATION BOARD / OTHER**

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

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

A total of \$550,000 was allocated to the Student Organization Allocation Board in FY 2024. The recommended allocation for FY 2025 is \$550,000 as shown below. The impact on the General Fee for this budget is \$21.67.

	<b>FY 2024 Allocation</b>	<b>FY 2025 Allocation</b>
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
<b>Totals</b>	<b>\$ 550,000</b>	<b>\$ 550,000</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 2025 is \$60,500 or \$2.38 per semester for full-time students. Pouring rights of \$10,000 have been committed for FY 2025.

### 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 2025 is \$38,244. The impact on the General Fee for this portion of the budget is \$1.51 per semester for full-time students.

### Marching Band

In FY 2025, \$200,000 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 \$7.88 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 2025 is \$100,000. The impact to the General Fee for this portion of the budget is \$3.94 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 \$29.24 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 is 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 ENGAGEMENT**  
Formerly Office of Campus Activities  
**BUDGET FOR FY 2025**  
(Fund: 22100 / Dept: 708000)

	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2025 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 602,647	\$ 642,647	\$ 40,000	6.6%	[1]
Pouring Rights	45,000	45,000	-	0.0%	
Other Income	118,271	118,271	-	0.0%	[2]
<b>TOTAL REVENUE</b>	<b>765,918</b>	<b>805,918</b>	<b>40,000</b>	<b>5.2%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	354,500	382,244	27,744	7.8%	[3]
Classified Salaries	37,482	38,418	936	2.5%	[3]
Graduate Assistants	55,000	55,000	-	0.0%	
Student / Temporary	19,642	19,642	-	0.0%	
Wage / Compensation Pool	10,628	14,255	3,627	34.1%	[1]
Sub-total Salaries and Wages	477,252	509,559	32,307	6.8%	
Employee Benefits	141,308	151,403	10,095	7.1%	[3]
Sub-total Salaries, Wages & Benefits	618,560	660,962	42,402	6.9%	
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	56,646	54,244	(2,402)	-4.4%	[3]
Sub-total Operating Expenses	147,358	144,956	(2,402)	-1.6%	
<b>TOTAL EXPENSE</b>	<b>765,918</b>	<b>805,918</b>	<b>40,000</b>	<b>5.2%</b>	
Revenue Over/(Under) Expense	\$ 0	\$ 0	\$ 0	0.0%	

**Notes:**

- [1] Per FY 2025 Auxiliary Budget Guidelines. Increased allocation reflects increases in wage and fringe benefits.
- [2] Other Income includes: \$87,200 transfer from Residence Life (Greek Village) \$9,000 Poster Sale, \$7,500 City of BG support and \$12,500 reimbursement from Residence Life.
- [3] Reflects projected FY 2024 actual expenses.

**ICE ARENA  
BUDGET FOR FY 2025  
(Fund: 20600, 76650 / Dept: 717000)**

	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2025 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 206,399	\$ 206,399	\$ -	0.0%	[1]
Operational Income	939,578	928,398	(11,180)	(1.2%)	[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%	
<b>TOTAL REVENUE</b>	<b>1,399,677</b>	<b>1,388,497</b>	<b>(11,180)</b>	<b>(0.8%)</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	239,792	241,234	1,442	0.6%	[3]
Graduate Assistants	20,000	22,000	2,000	10.0%	[3]
Student / Temporary	235,463	237,449	1,986	0.8%	[3]
Wage / Compensation Pool	6,474	8,142	1,668	25.8%	[1]
Sub-total Salaries and Wages	501,729	508,825	7,096	1.4%	
Employee Benefits	95,214	100,541	5,327	5.6%	[3]
Sub-total Salaries, Wages & Benefits	596,943	609,366	12,423	2.1%	
Cost of Sales	100,000	114,055	14,055	14.1%	
Operating Expenses					
Supplies	56,000	56,000	-	0.0%	
Travel/Professional Development	26,000	15,000	(11,000)	(42.3%)	[3]
Communication	21,500	14,500	(7,000)	(32.6%)	[3]
Repairs and Maintenance	204,771	209,771	5,000	2.4%	[3]
Equipment-Misc.	30,000	33,000	3,000	10.0%	[3]
Sub-total Operating Expenses	338,271	328,271	(10,000)	(3.0%)	
Fixed Expenses					
General Service Charge	83,882	83,882	-	0.0%	[1]
Renewals and Replacements	66,665	-	(66,665)	(100.0%)	[2] [4]
Debt Service	180,390	206,399	26,009	14.4%	[1]
Insurance/Other	33,526	46,524	12,998	38.8%	[1]
Sub-total Fixed Expenses	364,463	336,805	(27,658)	(7.6%)	
<b>TOTAL EXPENSE</b>	<b>1,399,677</b>	<b>1,388,497</b>	<b>(11,180)</b>	<b>(0.8%)</b>	
Revenue Over/(Under) Expense	\$ 0	\$ (0)	\$ (0)	100.0%	

**Notes:**

- [1] Per FY 2025 Auxiliary Budget Guidelines.
- [2] Reflects loss of main ice rink use during July and early August for renovation of ice arena.
- [3] Based on projected FY 2024 actual expenses.
- [4] Reductions in funding and increased costs limit the funds available for renewals and replacement reserves.

**INTERCOLLEGIATE ATHLETICS**  
**BUDGET FOR FY 2025**  
(Fund: 20400, 76400, 20450 / Dept: 728000 - 746000)

	FY 2024 APPROVED BUDGET	FY 2025 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<b>REVENUE:</b>					
General Fee	\$ 13,978,176	\$ 14,149,278	\$ 171,102	1.2%	[1]
Falcon Club/Foundation	2,249,089	1,964,000	(285,089)	(12.7%)	[2]
Conference Distribution: NCAA/MAC/CCHA	3,087,000	3,537,000	450,000	14.6%	[3]
Game Guarantees	2,370,000	3,100,000	730,000	30.8%	[4]
Stadium Suite	140,000	155,000	15,000	10.7%	[5]
Tickets: Gate/Season	1,740,000	1,895,000	155,000	8.9%	[6]
Sponsorships/Merchandising/Licensing	876,000	931,000	55,000	6.3%	[7]
Other Income	216,000	226,000	10,000	4.6%	[8]
<b>TOTAL REVENUE</b>	<b>24,656,265</b>	<b>25,957,278</b>	<b>1,301,013</b>	<b>5.3%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	7,926,111	8,869,161	943,050	11.9%	[9]
Classified Salaries	46,405	47,570	1,165	2.5%	[10]
Graduate Assistants	21,000	32,000	11,000	52.4%	[10]
Student / Temporary	352,290	355,330	3,040	0.9%	[10]
Wage / Compensation Pool	204,648	281,823	77,175	37.7%	[10]
Sub-total Salaries and Wages	8,550,454	9,585,884	1,035,430	12.1%	
Employee Benefits	2,566,327	2,841,957	275,631	10.7%	[10]
Sub-total Salaries, Wages & Benefits	11,116,781	12,427,841	1,311,061	11.8%	
Operating Expenses					
Supplies/Athletic Equipment	1,410,150	1,634,650	224,500	15.9%	[11]
Travel/Professional Development	3,075,650	3,482,400	406,750	13.2%	[12]
Communications	817,450	807,450	(10,000)	(1.2%)	[10]
Rentals	210,250	220,250	10,000	4.8%	[10]
Repairs and Maintenance	348,300	348,300	-	0.0%	
Game Guarantees	519,500	669,500	150,000	28.9%	[13]
Grants-In-Aid	7,653,562	8,109,042	455,480	6.0%	[14]
Medical Insurance	375,000	390,000	15,000	4.0%	[1]
Non-Employee Compensation	624,800	654,800	30,000	4.8%	[10]
Other Expenses	379,500	540,500	161,000	42.4%	[15]
Sub-total Operating Expenses	15,414,162	16,856,892	1,442,730	9.4%	
<b>TOTAL EXPENSE</b>	<b>26,530,943</b>	<b>29,284,733</b>	<b>2,753,791</b>	<b>10.4%</b>	
Revenue Over/(Under) Expense	\$ (1,874,678)	\$ (3,327,455)	\$ (1,452,778)	(77.5%)	

**Notes:**

- [1] Per FY 2025 Auxiliary Budget Guidelines to reflect increased operational costs.
- [2] Reduction reflects expiration of foundation/donor funding for baseball program personnel and operating expenses.
- [3] Forecasted revenue increase per NCAA, MAC and CCHA distribution from new streaming rights contract with MIDCO.
- [4] Reflects football game guarantees with Texas A&M and Penn State.
- [5] Reflects increase in premium seat revenue.
- [6] Reflects anticipated increase in ticket sales resulting from Ice Arena renovations.
- [7] Per Learfield multimedia rights fee contract.
- [8] Reflects incremental growth in parking income.
- [9] Increase in contract salaries is attributable to: \$231K due to annual coach contract increases and other coach increases (e.g., promotions, market), \$89K replacement head coach salaries above predecessors, \$449K net of new positions less positions not being filled (e.g. new positions: Women's Basketball Director of Player Personnel, Women's Basketball Video Coordinator, Sr. Assoc Athletic Director of Development), and \$205K FY 2025 annual across the board increases. Note: included in the net new positions amount are 2 positions that are funded by CCHA Distribution funds (\$38K Multi Media Asst.) and donor funds (\$75K Asst. Strength Football Coach). The offset amounts are reflected in the budgeted revenue amounts in the revenue section.
- [10] Reflects projected FY 2024 actual expenses and projected FY 2025 increases.
- [11] Reflects increase in cost of athletic supplies (Nike, BSN, Warrior, etc.) and replacement of three football jersey sets.
- [12] Increase reflects higher costs for transportation, food and lodging and an increase in post season travel costs based on historical spend.
- [13] Per contract game agreements with ODU and Fordham.
- [14] Reflects increased costs for tuition, housing and meals.
- [15] Reflects one-time capital investment in football sideline communication system, per NCAA requirements.

**INTERCOLLEGIATE ATHLETICS**  
**BUDGET FOR FY 2025**  
Grand Total \$26,530,943

	GENERAL		NON-REVENUE SPORTS		REVENUE SPORTS*		TOTAL ICA	
	FY 2024 APPROVED BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 APPROVED BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 APPROVED BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 APPROVED BUDGET	FY 2025 PROPOSED BUDGET
<b>REVENUE:</b>								
General Fee - Grants-in-Aid	\$ -	\$ -	\$ 3,960,225	\$ 4,242,589	\$ 3,693,337	\$ 3,922,369	\$ 7,653,562	\$ 8,164,958
General Fee - Non Grants-in-Aid	6,324,614	5,984,320	-	-	-	-	6,324,614	5,984,320
General Fee - Facility Rental	-	-	-	-	-	-	-	-
Grants-In-Aid Funding	-	-	-	-	-	-	-	-
Falcon Club	2,249,089	1,964,000	-	-	-	-	2,249,089	1,964,000
Conference Distribution: NCAA/MAC/CCHA	-	-	-	-	3,087,000	3,537,000	3,087,000	3,537,000
Game Guarantees	-	-	-	-	2,370,000	3,100,000	2,370,000	3,100,000
Stadium Suite	-	-	-	-	140,000	155,000	140,000	155,000
Tickets: Gate/Season	-	-	-	-	1,740,000	1,895,000	1,740,000	1,895,000
Pouring Rights	-	-	-	-	-	-	-	-
Success Challenge	-	-	-	-	-	-	-	-
Title IX Support	-	-	-	-	-	-	-	-
Sponsorships/Merchandising/Licensing	876,000	931,000	-	-	-	-	876,000	931,000
Other Income	216,000	226,000	-	-	-	-	216,000	226,000
<b>TOTAL REVENUE</b>	<b>9,665,703</b>	<b>9,105,320</b>	<b>3,960,225</b>	<b>4,242,589</b>	<b>11,030,337</b>	<b>12,609,369</b>	<b>24,656,265</b>	<b>25,957,278</b>
<b>EXPENSE:</b>								
Employee Compensation								
Contract Salaries	2,613,507	2,999,046	2,049,882	2,273,211	3,262,722	3,596,904	7,926,111	8,869,161
Classified Salaries	46,405	47,570	-	-	-	-	46,405	47,570
Graduate Assistants	21,000	32,000	-	-	-	-	21,000	32,000
Students/Temporary	332,290	355,330	-	-	20,000	-	352,290	355,330
Wage / Compensation Pool	204,648	281,823	-	-	-	-	204,648	281,823
Sub-total Employee Compensation	3,217,850	3,715,769	2,049,882	2,273,211	3,282,722	3,596,904	8,550,454	9,585,884
Employee Benefits	895,161	1,019,728	637,760	700,129	1,033,405	1,122,100	2,566,327	2,841,957
Operating Expenses								
Supplies/Athletic Equipment	309,150	319,150	400,500	475,000	700,500	840,500	1,410,150	1,634,650
Airfare/Lodging/Meals/Team Travel	224,600	344,600	1,216,050	1,273,300	1,635,000	1,864,500	3,075,650	3,482,400
Communications	654,950	659,950	64,100	64,100	98,400	83,400	817,450	807,450
Rentals	71,500	81,500	35,750	35,750	103,000	103,000	210,250	220,250
Repairs and Maintenance	261,800	261,800	5,500	5,500	81,000	81,000	348,300	348,300
Game Guarantees	-	-	-	-	519,500	669,500	519,500	669,500
Grants-In-Aid	-	-	3,960,225	4,186,673	3,693,337	3,922,369	7,653,562	8,109,042
Medical Insurance	375,000	390,000	-	-	-	-	375,000	390,000
Non-Employee Compensation	97,100	117,100	192,700	192,700	335,000	345,000	624,800	654,800
Other Expenses	379,500	540,500	-	-	-	-	379,500	540,500
Sub-total Operating Expenses	2,373,600	2,714,600	5,874,825	6,233,023	7,165,737	7,909,269	15,414,162	16,856,892
<b>TOTAL EXPENSE</b>	<b>\$ 6,486,611</b>	<b>\$ 7,450,097</b>	<b>\$ 8,562,467</b>	<b>\$ 9,206,364</b>	<b>\$ 11,481,864</b>	<b>\$ 12,628,272</b>	<b>\$ 26,530,943</b>	<b>\$ 29,284,733</b>

\* 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 2025**  
(Fund: 20500, 20900 / Dept: 747000, 718000)

	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2025 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 749,887	\$ 733,396	\$ (16,491)	(2.2%)	[1]
General Fee (Debt Svc.)	250,352	266,843	16,491	6.6%	[1]
<b>TOTAL REVENUE</b>	<b>1,000,239</b>	<b>1,000,239</b>	<b>-</b>	<b>0.0%</b>	
<b>EXPENSE:</b>					
Operating Expenses					
Repairs and Maintenance	545,843	550,260	4,417	0.8%	[2]
Utilities	124,373	124,373	0	0.0%	[1]
Sub-total Operating	670,216	674,633	4,417	0.7%	
Fixed Expenses					
General Service Charge	48,554	48,554	-	0.0%	[1]
Debt Service	250,352	266,843	16,491	6.6%	[1]
Insurance/Other	31,117	31,117	0	0.0%	[1]
Sub-total Fixed Expenses	330,023	346,514	16,491	5.0%	
<b>TOTAL EXPENSE</b>	<b>1,000,239</b>	<b>1,021,147</b>	<b>20,908</b>	<b>2.1%</b>	
Revenue Over/(Under) Expense	\$ 0	\$ (20,908)	\$ (20,908)	0.0%	

**Notes:**

- [1] FY 2025 Auxiliary Budget Guidelines.
- [2] Based on projected FY 2024 actual expense.

**RECREATIONAL SPORTS AND WELLNESS**  
**BUDGET FOR FY 2025**  
(Includes Student Recreation Center, Field House)  
(Fund: 20800 and 21000 / Dept: 714000)

	FY 2024 APPROVED BUDGET	FY 2025 PROPOSED BUDGET	\$ INC.	% INC.	BUDGET NOTE
<b>REVENUE:</b>					
General Fee	\$ 2,383,826	\$ 2,383,826	\$ 0	0.0%	[1]
Operational Income	960,575	918,775	(41,800)	-4.4%	[2]
Facility Income	311,154	311,154	-	0.0%	
Vending Income	-	7,800	7,800	0.0%	[3]
Other Income	-	15,000	15,000	0.0%	[4]
<b>TOTAL REVENUE</b>	<b>3,655,555</b>	<b>3,636,555</b>	<b>(19,000)</b>	<b>-0.5%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	433,639	302,197	(131,442)	-30.3%	[5]
Classified Salaries	87,398	88,300	902	1.0%	
Graduate Assistants	107,000	77,000	(30,000)	-28.0%	[6]
Student / Temporary	464,175	451,175	(13,000)	-2.8%	[7]
Other Personnel	10,000	22,000	12,000	120.0%	[8]
Wage / Compensation Pool	14,173	13,312	(861)	-6.1%	
Sub-total Salaries and Wages	1,116,385	953,984	(162,401)	-14.5%	
Employee Benefits	203,536	186,859	(16,677)	-8.2%	[5]
Sub-total Salaries, Wages & Benefits	1,319,921	1,140,843	(179,078)	-13.6%	
Purchase for Resale	7,000	7,000	-	0.0%	
Operating Expenses					
Supplies	96,350	97,000	650	0.7%	[9]
Travel/Professional Development	40,500	40,500	0	0.0%	[9]
Communications	31,000	16,000	(15,000)	-48.4%	[9]
Repairs and Maintenance	571,594	580,569	8,975	1.6%	[1] [9]
Utilities	686,250	680,000	(6,250)	-0.9%	[1] [9]
Equipment - Library - Misc	110,254	115,754	5,500	5.0%	[9]
Sub-total Operating Expenses	1,535,948	1,529,823	(6,125)	-0.4%	
Fixed Expenses					
Renewals / Replacements	160,000	-	(160,000)	-100.0%	[10]
General Service Charge	235,200	235,200	-	0.0%	[1]
Debt Service	316,606	647,960	331,354	104.7%	[1]
Insurance/Other	62,048	75,729	13,681	22.0%	[1]
Sub-total Fixed Expenses	773,854	958,889	185,035	23.9%	
<b>TOTAL EXPENSE</b>	<b>3,636,723</b>	<b>3,636,555</b>	<b>(168)</b>	<b>0.0%</b>	
Revenue Over/(Under) Expense	\$ 18,832	\$ -	\$ (18,832)	-100.0%	

**Notes:**

- [1] Per FY 2025 Auxiliary Budget Guidelines.
- [2] Reflects elimination of Summer Kids Camp.
- [3] Reflects pouring rights revenue.
- [4] Includes Community Care revenue received from the Division of Community Well-Being.
- [5] Reflects projected FY 2024 actual expenses and transition of one FTE to Division of Community Well-Being.
- [6] Reflects anticipated vacancy of multiple assistantship positions.
- [7] Per FY 2025 Auxiliary Budget Guidelines and elimination of Summer Kids Camp.
- [8] Reflects expenses for fitness instructors and expanded program offerings.
- [9] Reflects projected FY 2024 actual expenses.
- [10] Reflects reductions in funding and increased costs with limited funds available for renewal and replacements.

**STUDENT HEALTH SERVICE  
BUDGET FOR FY 2025  
(Fund: 20700 / Dept: 720000)**

	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2025 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 125,000	\$ 75,000	\$ (50,000)	-40.0%	[1]
Salary Reimbursement	282,639	141,388	(141,251)	-50.0%	[2]
<b>TOTAL REVENUE</b>	<b>407,639</b>	<b>216,388</b>	<b>(191,251)</b>	<b>-46.9%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	258,731	130,119	(128,612)	-49.7%	[2]
Student / Temporary	2,750	-	(2,750)	-100.0%	[3]
Wage / Compensation Pool	6,726	3,999	(2,727)	-40.5%	[1]
Sub-total Salaries and Wages	268,207	134,118	(134,089)	-50.0%	
Employee Benefits	78,003	29,857	(48,146)	-61.7%	[2]
Sub-total Salaries, Wages & Benefits	346,210	163,975	(182,235)	-111.1%	
Operating Expenses					
Travel/Professional Development	1,000	1,000	-	0.0%	
Communication	72	72	-	0.0%	
Repairs and Maintenance	100	100	-	0.0%	
Equipment	500	500	-	0.0%	
Sub-Total Operating Expenses	1,672	1,672	-	0.0%	
Fixed Expense					
Inter-Fund Transfers	59,757	50,741	(9,016)	-15.1%	[4]
<b>TOTAL EXPENSE</b>	<b>407,639</b>	<b>216,388</b>	<b>(191,251)</b>	<b>-46.9%</b>	
Revenue Over/(Under) Expense	\$ 0	\$ 0	\$ 0	0.0%	

**Notes:**

- [1] Per FY 2025 Auxiliary Budget Guidelines. Decrease reflects reduction in staff employed by BGSU.
- [2] Reflects retirement of administrative staff personnel. New staff members are employed by Wood Health Company.
- [3] Reflects elimination of overtime compensation.
- [4] Savings applied to mandated professional development over and above budgeted amount and Student Insurance operating costs.

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



**BOWEN-THOMPSON STUDENT UNION**  
**BUDGET FOR FY 2025**  
(Fund: 20200 / Dept: 710000)

	<b>FY 2024 APPROVED BUDGET</b>	<b>FY 2025 PROPOSED BUDGET</b>	<b>\$ INC.</b>	<b>% INC.</b>	<b>BUDGET NOTE</b>
<b>REVENUE:</b>					
General Fee	\$ 3,236,720	\$ 3,236,720	\$ -	0.0%	[1]
Operational Income	635,004	635,004	-	0.0%	
Facility Income	509,884	509,884	-	0.0%	
Other Income	925,000	1,050,000	125,000	13.5%	[2]
<b>TOTAL REVENUE</b>	<b>5,306,608</b>	<b>5,431,608</b>	<b>125,000</b>	<b>2.4%</b>	
<b>EXPENSE:</b>					
Salaries and Wages					
Contract Salaries	493,520	508,334	14,814	3.0%	
Classified Salaries	69,100	70,489	1,389	2.0%	
Student / Temporary	203,500	228,500	25,000	12.3%	[2]
Wage / Compensation Pool	15,399	19,741	4,342	28.2%	[1]
Sub-total Salaries and Wages	781,519	827,064	45,545	5.8%	
Employee Benefits	202,825	208,309	5,484	2.7%	[1]
Sub-total Salaries, Wages & Benefits	984,344	1,035,373	51,029	5.2%	
Operating Expenses					
Supplies	45,600	46,900	1,300	2.9%	
Travel/Professional Development	31,000	31,850	850	2.7%	
Information/Communication	53,475	52,700	(775)	-1.4%	
Repairs and Maintenance	694,560	715,161	20,601	3.0%	[3]
Utilities	488,036	507,557	19,521	4.0%	[1]
Equipment	137,250	138,000	750	0.5%	
Sub-total Operating Expenses	1,449,921	1,492,168	42,247	2.9%	
Fixed Expenses					
General Service Charge	214,533	214,533	-	0.0%	[1]
Renewals / Replacements	435,000	450,000	15,000	3.4%	[2]
Debt Service	2,163,735	2,163,735	-	0.0%	[1]
Insurance/Other	45,548	60,679	15,131	33.2%	[1]
Sub-total Fixed Expenses	2,858,816	2,888,947	30,131	1.1%	
<b>TOTAL EXPENSE</b>	<b>5,293,081</b>	<b>5,416,489</b>	<b>123,408</b>	<b>2.3%</b>	
Revenue Over/(Under) Expense	\$ 13,527	\$ 15,119	\$ 1,592	11.8%	

**Notes:**

- [1] Per FY 2025 Auxiliary Budget Guidelines.
- [2] Reflects increase in Conference and Events based on FY 2025 event reservations.
- [3] Reflects projected FY 2024 actual expenses and per FY 2025 Auxiliary Budget Guidelines.

## 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

#### 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	