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FY 2008 COLUMBUS CAMPUS FISCAL YEAR 2008 USER CHARGES

Synopsis: Approval of the Columbus Campus Fiscal Year 2008 User Charges, is proposed.

WHEREAS the Fiscal Year 2008 increase in user charges for self-supporting units on the Columbus Campus including the Recreation fee, Student Health Insurance fee, and the room and board charge, as described on the accompanying text and tables, have been reviewed and recommended following appropriate consultation within the University; and

WHEREAS the University Health System has recommended a 7.6% weighted average increase in charges for services provided through the system in Fiscal Year 2008; and

WHEREAS the Columbus Campus Supplemental Instructional Fees have been reviewed and presented for a first reading; and

WHEREAS Tuition, Subsidy and Supplemental Instructional Fee recommendations are not yet complete and will be forthcoming following the passage of the State Biennial Budget:

NOW THEREFORE

BE IT RESOLVED, That Fiscal Year 2008, non-instructional user fees for the Columbus Campus and charges for the Health System services, as described in the accompanying text and tables, be approved.

INTERIM BUDGET FOR FISCAL YEAR 2008

Synopsis: Authorization to make expenditures in FY 2008 is proposed.

WHEREAS the University has not yet finalized its operating budget for FY 2008; and

WHEREAS it is necessary to continue University expenditures, including payment of faculty and staff, prior to the time that the Current Funds Budget for FY 2008 is developed and adopted:

NOW THEREFORE

BE IT RESOLVED, That the University be authorized to make expenditures consistent with the level of resources approved for Fiscal Year 2007, pending the adoption of the General Funds Budget for Fiscal Year 2008 at the July Board of Trustees meeting and the Current Funds Budget for FY 2008 at the September Board of Trustees meeting.

APPROVAL OF FISCAL YEAR 2008 TUITION AND SUPPLEMENTAL INSTRUCTIONAL AND IN-HOUSE DESIGN AND PROJECT MANAGEMENT FEES AND FISCAL YEAR 2008 OPERATING BUDGETS FOR ALL CAMPUSES

Synopsis: Approval of the instructional, general and non-resident fees and supplemental instructional fees for selected programs at the Columbus, Regional and ATI Campuses for FY 2008 are proposed effective Autumn Quarter 2007, approval of the proposed Columbus, Regional and ATI Campuses' Operating Budgets for Fiscal Year 2008 and approval of the proposed fees for in-house design and project management.

WHEREAS The Board of Trustees of The Ohio State University supports the University's continued implementation of the Academic Plan and its initiatives to meet the needs of Ohio State students; and

WHEREAS State Support levels have been determined and undergraduate instructional and general fees at all campuses are subject to a 0% tuition cap in the state budget; and

WHEREAS Consultations have taken place within the University to determine the appropriate instructional fee increases for undergraduate, graduate and professional programs and selective supplemental instructional fees; and

WHEREAS Fee increases for the Columbus, Regional and ATI Campuses for FY 2008 have been proposed and other levels of general funds and earnings resources have been estimated and restricted fund resources have been projected based on historical trends; and

WHEREAS expenditures, including compensation, have been estimated for FY 2008; and

WHEREAS appropriate planning and consultation within the University has been accomplished with regard to the Columbus, Regional and ATI budgets, and the Interim President now recommends approval of these FY 2008 Operating Budgets with a final Total University Current Funds Budget to be submitted at the September meeting of the Board of Trustees: and

WHEREAS this FY 2008 budget includes the following one-time funds for Campus Partners: 1) \$650,000 for support of Campus Partners operations during FY08 to carry out its initiatives, subject to the provisions of the 1997 memorandum of understanding, as amended from time to time, and 2) \$600,000 to address timing issues related to the renting of Gateway commercial/retail spaces:

NOW THEREFORE

BE IT RESOLVED, That instructional and general fees for undergraduate students in Tier-Two and Tier-Three enrolled at the Columbus Campus and all undergraduates enrolled at the Regional and ATI Campuses will not increase; and

BE IT FURTHER RESOLVED, That Effective Fall 2007, Tier-One students (students admitted before Summer 2002) are now included in the Tier-Two level and Tier-One will be eliminated; and

BE IT FURTHER RESOLVED, That supplemental instructional fees described in the attached supporting material will be implemented; and

BE IT FURTHER RESOLVED, That instructional and general fees for most graduate students will increase 6% and that the instructional fees for the professional colleges and selected graduate programs will increase between 6% and 13%; and

BE IT FURTHER RESOLVED, That the nonresident surcharge for all programs will increase by 6%; and

BE IT FURTHER RESOLVED, That all of these fee rates shall be effective Autumn Quarter 2007; and

BE IT FURTHER RESOLVED, That the Operating Budget for the Columbus, ATI, Lima, Mansfield, Newark, and Marion Campuses for Fiscal Year 2008, as described in the accompanying text and tables, be approved, with authorization for the President to make general fund and earnings fund expenditures within the estimated income levels and to authorize the expenditure of all restricted funds earned with quarterly revenue updates to the Board.

APPROVAL OF FISCAL YEAR 2008 TOTAL UNIVERSITY CURRENT FUNDS BUDGET

Synopsis: Approval of the total University Current Funds Budget for FY 2008 is proposed.

WHEREAS the State budget for FY 2008 and 2009, including funding levels for State institutions of higher education, has been enacted; and

WHEREAS fee increases for the Columbus and Regional Campuses for FY 2008 have been approved at previous meetings of the Board of Trustees; and

WHEREAS other levels of resources and expenditures for the Columbus Campus and the Regional Campuses and ATI have been approved at previous meetings of the Board; and

WHEREAS adjustments have been made to eliminate double counting of transfers among the various University units; and

WHEREAS the President now recommends approval of the Current Funds Budget for the total University for FY 2008:

NOW THEREFORE

BE IT RESOLVED, That the University's Current Funds Budget for FY 2008, as described in the accompanying FY 2008 Current Funds Budget Book, be approved, with authorization for the President to make expenditures within the projected income.

FY 2008 Budget In Brief

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I. Setting Budget Priorities

Budget Context

Since its approval by the Board of Trustees in 2000, it has been necessary to adapt the Academic Plan to fiscal constraints brought about by reductions in state funding. Between spring 2001 and spring 2005, the university addressed a series of state budget cuts totaling over \$50 million. These cuts constrained progress on the Academic Plan and led the university to focus on only the most critical elements of the plan.

In FY 2006 and FY 2007 revenues were more stable and expenditures were focused on selected academic priorities.

Academic Progress

Ohio State made substantial progress in a number of targeted areas in FY 2007, including:

- Four-year graduation rates increased dramatically to 42%, almost 12% over the past 5 years. During this same period, Ohio State's freshman-sophomore retention rate also rose 5% to 91.5%, exceeding the national mean of 77.3%.
- Ohio State was ranked by the National Science Foundation among the Top 10 public research universities for sponsored research (moving from 13th to 9th since 2001) and was named among the Top 20 public research universities by *U.S. News & World Report*, ranking 19th in 2007 among all public universities (moving from 24th in the last 5 years).
- For the 12th consecutive year, the incoming first-year class was the best-prepared in history. The average ACT score was 26.4 (up from 25.2 in Autumn 2001); 44% of freshmen were in the top 10% of their high school class, and 80% were in the top 25%, compared to 32% and 66%, respectively, in Autumn 2001.

Academic Plan

The Academic Plan defines six strategies and related initiatives that serve as a roadmap for The Ohio State University to become a truly great teaching and research university.

The Six Core Strategies

- Build a World-Class Faculty.
- Develop Academic Programs that Define Ohio State as the Nation's Leading Public Land-Grant University.
- Enhance the Quality of the Teaching and Learning Environment.
- Enhance and Better Serve the Student Body.
- Create a Diverse University Community.
- Help Build Ohio's Future.

- Regarding diversity, Ohio State ranks 46th among the top universities conferring degrees to minority undergraduates (an increase of 14% from the previous year) and ranks 29th nationally among all institutions, including historically black colleges and universities, for bachelor's degrees conferred to African American students (2% increase) (*Diverse Issues in Higher Education* ranking).

OSU's Rank Among Its Benchmarks

(U.S. News and World Report 2007 Rank):

- Michigan
- UCLA
- Wisconsin-Madison
- Illinois-Urbana/Champaign
- Washington
- Texas-Austin
- Minnesota-Twin Cities
- **Ohio State**
- Arizona

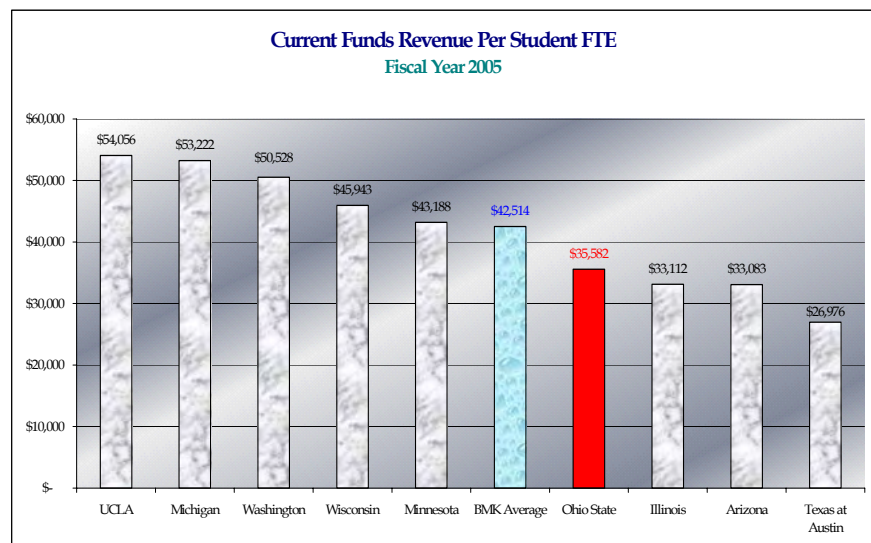
Financial Progress

Ohio State also has made significant financial progress in several areas. For example, as a result of an increase in state funding and the tuition freeze under Amended Substitute House Bill 119, undergraduate instructional and general fees will not be increased for FY 2008 or FY 2009.

At the beginning of the FY 2008 budget planning process, the university presented a financial benchmark report to its Board of Trustees. The report compares OSU's financial trends with eight benchmark institutions in a number of key areas.

The eight institutions represent public higher education institutions of the highest quality that most closely resemble Ohio State in organization and mission. The institutions represent Ohio State's peers and aspirational peers. Using the most recent audited financial data available, FY 2005, the financial comparisons follow:

Current funds revenues per FTE student at Ohio State are 16% below the average of our benchmark institutions, as revenues generated from gifts, grants, and contracts for our peer institutions continue to outpace OSU's revenues in these areas. However, this represents a 10% improvement over FY 1996, when OSU's revenues were 26% below the average benchmark. This improvement is due to revenue sources, such as state support, tuition and fees, and government grants and contracts, growing at a faster pace for OSU when compared with the benchmark average.



Source: IPEDS Finance Survey and Fall Enrollment Survey

Despite Ohio State's revenue sources continuing to lag behind this average (except tuition and fees), the gap between OSU and the benchmark average has closed dramatically since FY 1996. This progress is expected to continue in FY 2006 as it is anticipated that revenues generated from research contracts will exhibit considerable increases.

As in previous years, for FY 2005, state support per student FTE at Ohio State (\$8,725) continues to be lower than the benchmark average (10.8% less in FY 2005). State appropriations are the slowest growing revenue source: the average annual growth rate from 1995 to 2005 was 0.6% in 2005 constant dollars. When FY 2008 and FY 2009 data become available, this pattern is expected to improve as a result of the recent enactment of Am. Sub. H.B. 119, which increases state support to the university.

A table detailing the history of resident undergraduate tuition and state share of instruction from 1960 to 2009 appears in Appendix VI.1.

While instructional expenditures per student FTE at Ohio State are slightly below (-4.3%) the benchmark average, expenditures on academic support¹ outside the classroom are 32% below the benchmark average.

The comparison of fees and tuition based on FY 2007 data shows:

- Average resident undergraduate tuition and fees are 9.3% above the average for the benchmark institutions listed on page two. This is due to reductions in state support, which has resulted in OSU's increased reliance on tuition and fees for revenue in recent years. With the new state budget bill in place, which increases state support and freezes tuition rates, improvement regarding this comparison is expected once these data are available.
- Among public universities in Ohio, Ohio State is ranked highest in academic reputation. Given the statewide tuition freeze included in the budget bill, Ohio State's student fees will continue to be the second lowest among Ohio's six public four-year universities with selective admissions. This makes Ohio State an excellent value for students and taxpayers, but it also means Ohio State does not have the resources to match its competition in key academic and support areas.

2007 Peer Assessment Rank	University	Annual Tuition & Fees Rank
41	Ohio State	5
60	Miami	1
85	Ohio University	4
127	Cincinnati	2
164	Bowling Green	3
164	Kent State	6

Sources: Peer Rankings: Based on scores from the U.S. News and World Report's 2007 College Ranking. Tuition/Fee Rankings: Ohio Board of Regents, Fall Survey of Student Charges, For Academic Year 2006-2007.

¹ Includes all non-instructional expenses: research, public service, academic support, student services, instructional support, operation and maintenance of plant, and scholarships and fellowships expenses, excluding discounts/allowances.

The university will continue to develop benchmarking of key academic, demographic, and administrative issues to inform decisions on budget prioritization.

Budget Allocation Process

Over the past decade the university has moved toward a decentralized budget process that more directly aligns financial incentives for the colleges with the academic goals of the university. The budget process aligns the allocation of new revenues with the Academic Plan and reconciles college base budgets with academic goals. Beginning in FY 2003, annual increases in revenues and expenditures were shared with the colleges based on the following principles of the new budget system:

- The allocation of resources should be mission driven.
- In a large, complex organization, decentralized decision-making works best.
- Any budget system, but particularly one that is decentralized, depends on the creation and maintenance of a timely and user-friendly information system.
- A significant portion of revenues should be explicitly linked to the generating units, specifically the colleges.
- A portion of all revenues should be dedicated to the support of university-wide goals.
- Costs should also be explicitly linked to the generating college or vice presidential area.
- Although the system should be mission driven, predictability and stability are also important characteristics.
- Appropriate oversight and accountability should be provided by the university's governance and administrative structure.
- A carefully thought out transition is essential to the ultimate success of any changes in the budget system.

In FY 2007, the University Senate Fiscal Committee undertook a comprehensive review of the shifts in marginal resources among the colleges since the inception of the revised budget process to determine if the budget process is providing proper incentives for colleges to generate and use resources consistent with the goals of the Academic Plan. This review resulted in recommendations of incremental changes to offset funding shifts among the colleges teaching undergraduates that were unanticipated when budget restructuring was implemented. Changes implemented included the weighting of the marginal increase in undergraduate fees to recognize the differential cost of delivering undergraduate programs and a reallocation of 1.5% of the doctoral subsidy to further enhance quality doctoral programs.

The Provost has appointed an ad hoc Budget System Review Committee to assess how effectively Ohio State's budget system supports the Academic Plan, aligns resources and commitments with college and support unit activities, and provides central funding to optimize academic excellence and the services that support it. The committee is expected to make recommendations to the Provost by March 1, 2008.

FY 2008 Priorities

In FY 2008, state support to the Columbus campus will grow by about 4.8%, the largest increase since FY 1998. In FY 2008 the state is providing the Columbus campus with \$343 million in total core state support. Although undergraduate tuition will not increase, a tuition and fee revenue increase of 3.8% will be generated by higher retention rates and increases in graduate and professional tuition and the non-resident surcharge. In FY 2008, the university will continue to strive to diversify its revenue sources through increased private fund raising and sponsored research. It is anticipated that state support will continue to grow in FY 2009, per Am.Sub. H.B. 119, pending any mid-biennial budget reductions for the State of Ohio.

Increased revenue in FY 2008 is allocated according to the following strategic principles:

- Support the Academic Plan/Leadership Agenda.
- Support the flow of resources to the colleges to carry out their missions.
- Ensure continued operating efficiencies and high quality support services.
- Advance effective financial stewardship.

Consistent with the Academic Plan, the FY 2008 budget is structured to support the following key university-wide initiatives:

Key Initiatives in FY 2008

- **Achieve Competitive Compensation**
- **Continue Reform of the Undergraduate Curriculum**
- **Invest in High Quality Graduate Programs**
- **Implement 2008 Enrollment Plan**
- **Expand Enterprise-Wide Systems**
- **Enhance Safety and Security Systems**
- **Comply with Changing Governmental Regulations**

The colleges are the key focal points to advance the objectives of the Academic Plan. Consequently, the university's decentralized budget system is designed to ensure that at least 75% of increased annual revenues from tuition and fees and State Share of Instruction, as well as 100% of increased indirect cost recoveries, are distributed back to the generating colleges.

These initiatives are discussed in greater detail in Chapter III, FY 2008 Expenditure Summary.

The university continues to seek operating efficiencies through cost savings measures such as the Transition to Work program, Energy Projects and E-procurement to streamline purchasing and contracting, as outlined in Chapter III. The budget context and initiatives for the regional campuses are discussed in Chapter IV. The university continues to advance effective financial stewardship by the updating and monitoring of financial goals and measurements as outlined in Chapter V.

II. FY 2008 Revenue Summary

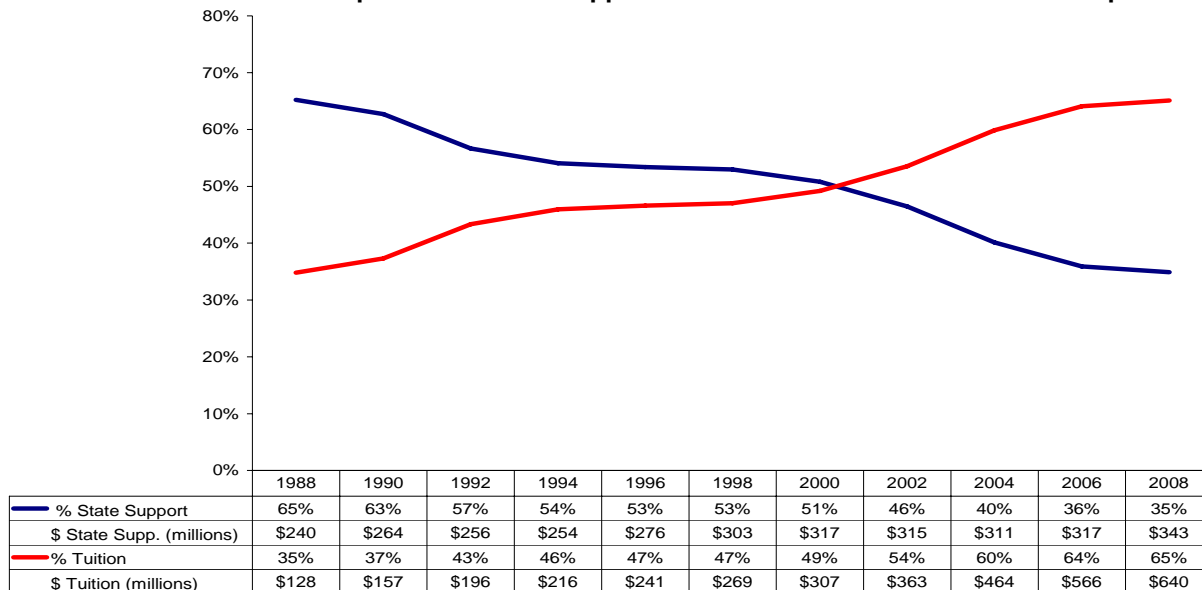
Overview

The university's total current funds revenues (including general funds, earnings and restricted revenue) are projected to increase by 7.5% from \$3.8 billion to \$4.1 billion between FY 2007 and FY 2008.

General fund revenues for the Columbus campus consist primarily of state support (State Share of Instruction, challenge funding and state line-item appropriations) and student tuition and fees. General fund revenues are projected to increase by \$46.6 million. An additional \$10.1 million is being carried forward from FY 2007 as a result of increased enrollment and retention rates.

FY 2008 will be the first time since 1987 that resident undergraduate tuition has not increased. The undergraduate tuition freeze is made possible by a 4.8% increase in state support and higher fee revenue resulting from increased enrollment and retention rates as well as increases in graduate and professional tuition and the out-of-state surcharge. The proportional share of state support of the Columbus Campus budget remains unchanged from the FY 2007 level at 35%.

20 Year Comparison of State Support* to Tuition Income Columbus Campus**



* As used here, "State Support" includes State Share of Instruction, Success Challenge, and Innovation Incentive funding.

** "Tuition Income" includes instructional, general, student activity, and recreation fees, and non-resident surcharge.

State Support

Am. Sub. H.B. 119 represents a significant investment by the State of Ohio in higher education. The bill increased state support to higher education by \$340 million for the FY 2008-2009 biennium, including additional moneys intended to offset the freeze in undergraduate tuition, as well as new moneys intended to enhance research, instruction, and enrollments in Science, Technology, Engineering, Mathematics, and Medicine (STEMM).

State Share of Instruction

The state Share of Instruction (SSI) allocation is the state's primary funding support for enrollments at its colleges and universities. In FY 2008, SSI will go up 2% uniformly, plus the state will allocate an additional \$58 million to colleges and universities that agree not to raise undergraduate tuition as well as achieve cost reductions in their operations. Ohio State's campuses are projected to receive \$342 million in base SSI in FY 2008 plus an additional \$10.6 million to offset the loss of tuition. In return, Ohio State will have to demonstrate 1% (\$4.7 million) of efficiency savings in FY 2008 and an additional 2% in FY 2009.

Ohio Innovation Partnership

Over the course of the biennium the state will invest \$150 million in the Ohio Innovation Partnership intended to bolster research in Science, Technology, Engineering, Mathematics, and Medicine (STEMM) as well as to provide scholarships for students majoring in STEMM related fields.

Fifty million dollars of the Ohio Innovation Partnership will be invested during the biennium in an endowment to support the Ohio Research Scholars Program. The income from the program will fund grants that universities can use to help recruit scientists and faculty to their campuses. The details of the grants and allocations are still unknown, so no prediction can be made yet as to what OSU's allocation will be from this program.

The state will also invest an additional \$100 million over the biennium to fund the Choose Ohio First Scholarship for students majoring in STEMM fields. The scholarships will range from a minimum of \$1,500 per year to one-half the highest tuition rate charged by state universities (excluding Miami). The details of the program are still being worked out.

Challenge Funding

Am. Sub. H.B. 119 also maintains or enhances the Challenge funding, while requiring studies to ascertain its effectiveness. The amount of challenge funding received is dependent upon the university's contribution to meeting the specific statewide goals:

Success Challenge – rewards successful completion of baccalaureate programs by at-risk students (OIG-eligible undergraduates) and successful, timely completion of

baccalaureate degrees by state residents. In FY 2008, OSU is projected to receive \$11.1 million in Success Challenge funding, an increase of 0.6% over FY 2007.

Innovation Incentive – allows institutions to match a portion of their doctoral allocation from the State Share of Instruction allocation with state funds to improve doctoral programs and enhance research in strategic areas. In FY 2008, OSU is projected to receive \$1.9 million in Innovation Incentive funding, the same as in FY 2007.

Access Challenge – reduces financial barriers to entry-level higher education (two-year campuses only). Access Challenge funds help the regional campuses keep their tuition low. OSU's regional campuses are projected to receive \$3.0 million in Access Challenge funding in FY 2008, an increase of 4% over FY 2007.

Jobs Challenge – rewards successful efforts in meeting community needs for non-credit job training (two-year campuses only). OSU's regional campuses are projected to receive \$413,000 in Jobs Challenge funding in FY 2008, the same as in FY 2007.

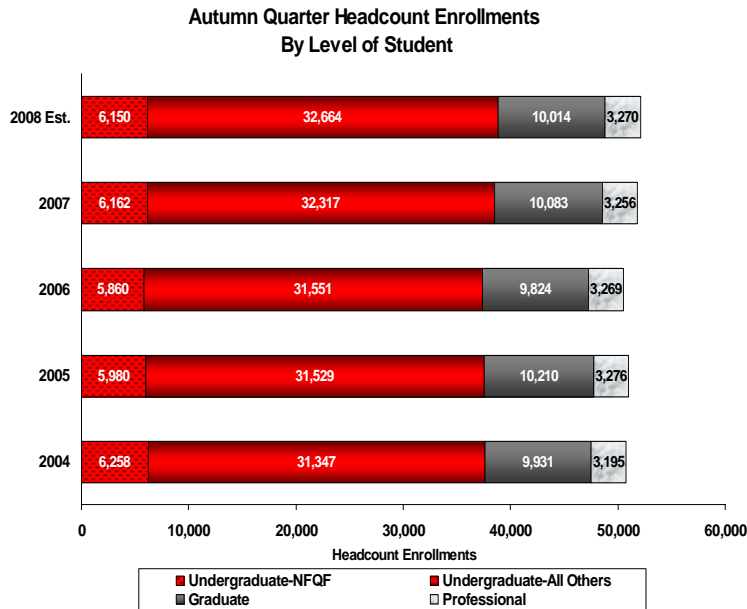
Priorities in Graduate Education – supports improvements in graduate programs in computer science. In FY 2008 OSU is projected to receive \$572,000 in Priorities in Graduate Education funding, the same as in FY 2007. This is included in the university's restricted funds category.

Research Incentive – rewards success in securing sponsored research from external sources. (Formerly known as Research Challenge.) Am. Sub. H.B. 119 increases funding for the Research Incentive by \$12 million statewide over the previous fiscal year. In FY 2008, OSU is projected to receive \$13.2 million in Research Incentive funding, an increase of \$5.4 million over FY 2007. Starting in FY 2008, Research Incentive is included in the university's restricted funds category. It previously was included in general funds.

Student Fees

Student Enrollments

Total undergraduate, graduate and professional Columbus campus enrollments for Autumn Quarter 2007 are projected to be 52,098, up 280 students over Autumn 2006. An autumn quarter freshman class of 6,150 is expected. Slightly larger freshman



classes over the past two years, as well as continuing improvement in the number of students who remain enrolled, are anticipated to offset decreasing enrollments due to an increasing number of students who graduate in four years. As a result, the estimated undergraduate enrollment level for FY 2008 is projected to increase by 501, or 0.4%, above FY 2007 enrollments.

Graduate enrollments decreased slightly in FY 2006 and 2007 after

several years of increases and are projected to continue a small decline in FY 2008. Professional student enrollments are projected to increase slightly.

Undergraduate Instructional, General, Student Activity and Recreation Fees

In accord with the FY 2008 - 2009 biennial state budget, undergraduate general and instructional fees did not increase for FY 2008 and are not planned to increase in FY 2009. This will be the first time since 1987 that resident undergraduate tuition has not increased. It is the lowest two-year tuition increase since 1965-66 (see Appendix VI.1).

This translates into the fee tier levels² listed below. In addition to the undergraduate instructional fee and the general fee (consisting of the \$126 per quarter basic general fee plus the \$15 undergraduate student activity fee), the annual amounts shown include the \$9-per-quarter Central Ohio Transportation Authority (COTA) fee. Also included is the mandatory student recreation fee of \$81 per quarter paid by students enrolled for four or more credit hours.

² Tier 1, for full-time continuing undergraduates who were first enrolled at Ohio State prior to Summer Quarter 2002, will phase out effective Autumn Quarter 2007. Any students remaining in that tier move into Tier 2.

- Tier 2 - \$8,568 annually (\$2,856 per quarter) for full-time continuing undergraduates who were first enrolled at Ohio State prior to Summer Quarter 2003. This tier is expected to phase out in FY 2009.
- Tier 3 - \$8,676 annually (\$2,892 per quarter) for full-time students who first enrolled at Ohio State for Summer Quarter 2003 or later.

Ohio Public 4-Year Universities
Undergraduate Resident Tuition and Fees Rates
Entering Full-time Students in Autumn 2007

Universities	Credit Hours (Range)	Academic Year 2007-08 Fees*
Miami** (maximum amount paid)	12+	\$11,443
Cincinnati**	12-18	\$9,399
Bowling Green**	11-18	\$9,060
Ohio University**	11-20	\$8,907
Ohio State-Columbus Campus**	12+	\$8,676
Kent State**	11+	\$8,430
Akron	12-15	\$8,382
Toledo	12-16	\$7,927
Cleveland State	12-16	\$7,920
Wright State	12-18	\$7,278
Youngstown State	12-16	\$6,721
Shawnee State	12-18	\$5,832
Central State	12-18	\$5,294
Ohio Average		\$8,098

*Data Source: Institutional campus representative/website.
**Institutions with selective admissions.

The revenue generated by tuition will provide the university with resources to continue to make progress toward the goals of the Academic Plan and meet the needs of our students as well as continue to be a high value investment to the citizens of Ohio. In FY 2008, new students at the Columbus campus will pay less in tuition and fees than new students at four other Ohio public universities.

Graduate and Professional Fees

Masters and PhD instructional, general, and student activity fees will increase \$525 per year (5.7%), or \$175 per quarter. The graduate student activity fee (\$15 per quarter for fulltime students) supports graduate and professional student organizations and programs.

Some graduate and professional students pay a higher, or differential, instructional fee. Revenue generated from FY 2008 differential fee increases is earmarked to support the graduate and professional programs that generate the fee income.

Nineteen graduate and professional programs will have differential instructional fees in FY 2008. Twelve of these programs will have differential fee increases in excess of a base fee increase of 6.0%. The following table specifies the various graduate and professional programs' differential fee increases for full-time graduate and professional students effective in Autumn 2007.

**FY 2008 Increase for Graduate and Professional Program
Differential Instructional Fees**

College	Instructional		Non-Resident Surcharge ³	
	Annual Fees	% Incr	Annual Fees	% Incr
Business EMBA	\$39,606	13.3%	N/A	N/A
Business MAcc	22,029	7.5%	14,154	6.0%
Business MBA	19,968	9.0%	14,154	6.0%
Business MBA-Part-time	19,653	7.5%	14,154	6.0%
Business MBLE	19,968	9.0%	14,154	6.0%
Business MLHR	9,639	6.0%	14,154	6.0%
Dentistry	23,982	9.0%	29,061	6.0%
Law	18,554	10.0%	14,700	2.0%
Medicine	26,541	7.9%	14,418	6.0%
Allied Med. Occ. Therapy	9,927	6.0%	14,154	6.0%
Allied Med. Phy. Therapy	10,161	6.0%	14,154	6.0%
Sch of Public Health MPH/PEP	9,825	6.0%	14,154	6.0%
Sch of Public Health MHA	11,088	6.0%	14,154	6.0%
Optometry	16,647	9.0%	29,061	6.0%
Pharmacy	13,836	9.0%	15,057	6.0%
SBS Audiology	9,630	6.0%	14,154	6.0%
SBS Masters in Speech and Language Pathology	9,630	6.0%	14,154	6.0%
Master of Social Work ⁴	9,717	11.0%	14,154	6.0%
Vet Medicine	\$20,649	9.0%	30,042	6.0%

Non-Resident Surcharges

Effective Autumn Quarter 2007, the undergraduate non-resident surcharge at all campuses will increase 6% to \$4,203 per quarter for a full-time student. The non-resident surcharge will also increase by 6% for all graduate and professional programs at each campus, except for the College of Law, which will increase by 2%.

Undergraduate Program and Technology Fees

The following six programs will have undergraduate program fees in FY 2008:

College/Program	FY 2008 Annual Fees
School of Music	\$477
College of Business	600
College of Nursing	150
College of Biological Sciences	180
College of Engineering	150
School of Allied Med	150

³ Non-resident students pay the non-resident surcharge in addition to the instructional fee. All students pay a general fee, student activity fee and recreation fee not shown in this table.

⁴This is the first year of differential fees for the Master of Social Work program.

For the Fisher College of Business, the FY 2008 program fee represents a \$150 annual increase over the FY 2007 program fee. For the School of Music, the FY 2008 program fee represents a \$27 increase over the FY 2007 program fee. The undergraduate program fee for the College of Engineering is a new fee, to be implemented in Autumn 2007.

Several colleges and programs have established learning technology fees in prior years to fund enhanced technology needed to remain competitive within their fields. The technology fee in the Fisher College of Business is increasing by \$45 annually this year. The technology fees for the College of the Arts and the College of Nursing are increasing by \$9 annually over the FY 2007 fee.

All technology and program fees are prorated by credit hours.

Residence Halls and Other Charges

Housing fees (the second highest expense after tuition) for a resident undergraduate student at Ohio State's Columbus campus are set to increase by an average of 4.7%, or \$345, for FY 2008. The residence halls are self-supporting and receive no state support or tuition to offset costs of operations and facility maintenance. All increased costs must be covered by housing fees.

The total cost for a resident undergraduate student to attend Ohio State's Columbus campus and live in university housing will increase approximately 2.5% for a three quarter academic year for a new student. However, for resident undergraduate students who receive some form of university financial aid the increase will be less and in some cases, zero.

Fees and Charges (Annual)	2007 Annual Rate	2008 Annual Rate	Percent Increase Over FY 2007
Tuition ⁵	\$8,406	\$8,406	0.0%
Room & Board ⁶	7,236	7,581	4.8%
Health Insurance ⁷	1,365	1,434	5.1%
Parking ⁸	72	75.60	5.0%
COTA Bus Pass	27	27	0.0%
Football Tickets ⁹	116	120	3.4%
Basketball Tickets ¹⁰	110	115	4.5%
Recreation Fee	234	243	3.8%
Total	\$17,566	\$18,002	2.5%

⁵ Instructional and general (includes student activity) fee for students first enrolled after Spring Quarter 2003.

⁶ Weighted average undergraduate room rates plus the base meal plan.

⁷ Based on the single comprehensive rate.

⁸ Rates are for the Columbus west campus.

⁹ Student package is 4 games.

¹⁰ Season package is 10 games.

Sponsored Research

Indirect cost recoveries grow as a function of the level of external research grants awarded to the university and actual expenditures to support research at the university. The negotiated indirect cost recovery reimbursement rate is a function of the university's actual expenditures (subject to certain established ceilings) for general administrative and library support services, and research facility and equipment costs. The OSU indirect cost recovery rate on most federal research grants increased from 49.5 to 50.0% on grants awarded after July 1, 2006. This will remain the indirect cost recovery rate until July 2009. By FY 2009 it is estimated the additional 0.5% will generate an additional \$1 million in cost recoveries annually. However, even with this higher recovery rate, there is only a slight increase in recoveries projected for FY 2008 as a result of the federal government's flat funding of research.

External research grants awarded to the university are projected to remain level in FY 2008, as they were in FY 2007. Colleges and research centers are projecting indirect cost recoveries growing at only 0.4% and generating increased revenues of about \$250,000 over FY 2007 levels.

(In millions)

Sponsored Research¹¹	Actual FY 2005	Actual FY 2006	Actual FY 2007	Budget FY 2008¹²
Total Direct Costs	\$ 276.8	\$ 290.9	\$ 299.5	\$ 308.5
Percent Change	13.3%	5.1%	3.0%	3.0%
Indirect Costs	\$ 67.8	\$ 72.4	\$ 71.9	\$ 72.2
Percent Change	6.2%	6.7%	-0.7%	0.4%

Internal Overhead and Service Charge

The regional campus service charge is projected to increase by 5%, resulting in increased revenues of \$225,000 in FY 2008. University overhead paid by earnings units and auxiliaries is increasing by over \$5.7 million in FY 2008. \$4.1 million of the increase will be generated primarily as a result of the growth in hospital revenues and will be used to fund university commitments to the Medical Center and increased costs of supporting the Medical Center.

(In millions)

Internal Overhead¹³	Actual FY 2005	Actual FY 2006	Actual FY 2007	Budget FY 2008
Cost Containment	\$ 4.6	\$ 4.6	\$ 4.6	\$ 4.6
Financial System Support	0.0	0.0	1.1	1.1
Regional Campus Serv Chg	5.2	4.2	4.2	4.7
Earnings Overhead	39.8	44.2	50.0	54.1
Total Internal Overhead	49.6	53.0	59.9	64.5
Percent Change	4.6%	6.9%	13.0%	7.7%

¹¹ Figures for FY 2005 to FY 2007 provided by OSURF.

¹² Total Direct Costs are estimated at 3% over FY 2007. Indirect Costs are per the General Funds Budget.

¹³ These revenues are not reflected in the tables in the appendices as they are considered intra-university transfers.

Assessments

The purpose of the assessments¹⁴ is to fund the support services necessary to achieve the University's goals by allocating the expense among the beneficiaries of the support services.

The marginal allocations for the Research Administration, Student Services, and Development Assessments for FYs 2005 through 2008 were as follows:

(In millions)

Assessment	FY 2005	FY 2006	FY 2007	FY 2008
Research	\$ 1.5	\$ 0.9	\$ 0.9	\$ 1.0
Student Services	11.7	10.1	10.4	7.3
Development	0.4	0.2	0.0	1.8

Research Administration Assessment

This assessment supporting the Office of Research and OSURF is allocated proportionally to the modified total direct costs recorded by each college and center. When first implemented, the rate of growth in the research assessment from one year to the next was set at approximately one-fourth of the growth of indirect cost recoveries for the preceding year, since central expenses in support of research account for about 25% of the indirect cost rate. In FY 2008 the Research Administration Assessment funds increases in general funds support of the Office of Technology Licensing and Commercialization and existing levels of service at OSURF and the Office of Research. For most units this exceeds the increase in indirect cost revenues in FY 2008.

Student Services Assessment

The student services assessment (SSA) covers the annual increases in the cost of services provided by Student Affairs, Enrollment Services, Undergraduate Student Academic Services, and the Graduate School in addition to annual changes in the non-resident portion of graduate fee waivers, graduate fellowships, and undergraduate student financial aid.

The total budgets of those units whose increases are funded through the student services assessment make up three separate cost pools: undergraduate, graduate, and all students. The component of the SSA that funds each cost pool is based on a two-year average of credit hours for the appropriate students (i.e., undergraduate, graduate, or all).

The total marginal allocation for the three SSA cost pools for FY 2008 is \$7.25 million.

Development Assessment

A robust development effort is a university priority. In recent years, the investment income earned from the endowment and other gifts was not sufficient to support the

¹⁴ The assessments are not reflected in the tables in the appendices, as they are transfers within the general fund.

level of development effort needed to meet that goal. In FY 2006, an assessment paid by colleges, support units and auxiliaries was implemented to supplement the investment income support. That assessment level was not increased in FY 2007, but is increased by \$1.8 million this year.

Each college or support unit's portion of the development assessment is based on its percentage of total gifts received and total central resources expended.

Other Income

Additional sources of general funds income include interest income and miscellaneous administrative fees and charges income. As a category, budgeted revenue from other income is projected to increase 12.1% over FY 2007 budgeted levels. Because of the volatility of the return on investments, the annual budget does not assume the actual increase earned in the prior year will be realized in its entirety. The interest earned above the budgeted annual rate is used to fund one time needs in the following year.

(In millions)

Other Income	Actual FY 2005	Actual FY 2006	Actual FY 2007	Budget FY 2008
Investment Income ¹⁵	\$ 14.1	\$ 20.6	\$ 37.5	\$ 15.8
Miscellaneous Fee Income	1.1	1.1	1.3	0.6
Total	15.2	21.7	38.8	16.4

Endowment Distributions

In addition to their general funds support, colleges and academic support units will receive an estimated \$63 million in revenues in FY 2008 generated through the investment of their endowments.

¹⁵ FY 2008 number includes general funds budget and interest income allocated to development support.

III. FY 2008 Expenditure Summary

Resource Allocation

FY 2008 is the sixth year of Ohio State's restructured budget process. This budget process aligns the allocation of resources with the Academic Plan and decentralizes much of the decision making about expenditure priorities to the college and vice-presidential level.

In FY 2008, Ohio State's current funds budgeted expenditures for all campuses total \$4.0 billion including \$1.2 billion in general funds, \$2.1 billion in funds generated from earnings and auxiliary operations and \$770 million in estimated restricted expenditures.

At the Columbus campus, general funds support of a continuing level of services for FY 2008 requires \$1.1 billion, including \$859.1 million to support existing faculty and staff levels and \$93.9 million to support existing facilities operations costs. The total FY 2008 financial aid budget including graduate fee authorizations is \$189.7 million or 16.8% of the university's general funds budget.

The FY 2008 budget is structured to support key university-wide initiatives, consistent with the Academic Plan:

- **Competitive Compensation**
- **Reform of the Undergraduate Curriculum**
- **Quality Graduate Programs**
- **Targeted Investments in Excellence**
- **2008 Enrollment Plan**
- **Enterprise-wide Systems**
- **Safety and Security**
- **Compliance Activities**

Funding for these initiatives is described below:

- A. **Competitive Compensation** – The FY 2008 merit compensation pool will support the university's share of increased benefit costs. On average a 4.0% faculty and 3.5% staff merit increase will be funded from college and support unit operating budgets. The average faculty compensation increase, including promotions, is estimated to be 4.3%. The provost is selectively supporting high quality academic units that lag behind their benchmark faculty salary levels.
- B. **Reform of the Undergraduate Curriculum** – The university is implementing a reduction of 10 credit hours in the requirements for graduation commencing in autumn quarter for new students. No financial

impact is anticipated in FY 2008 since the change will primarily impact freshmen. A significant financial impact is expected, beginning in FY 2009, as students are allowed to graduate with fewer credit hours. Work continues on addressing the financial implications of this change on future budgets.

- C. **Quality Graduate Programs** – The university has approved the changes for supporting quality graduate programs as proposed by the Senate Fiscal Committee. A reallocation of 1.5% of the doctoral subsidy will be implemented, with the funds being redirected to support the Innovation Incentive funded activities and to fund quality graduate programs not included in the Innovation Incentive program. The Graduate School and colleges will develop a program review process to identify those doctoral programs that should be improved, downsized, or eliminated.
- D. **Targeted Investments in Excellence** – Through a major investment of resources over the next five years, the university will reallocate \$50 million in central funds to support ten research initiatives chosen through a competitive selection process. These funds will be matched by the participating colleges for a total investment of \$100 million.
- E. **2008 Enrollment Plan** – The final year of funding will be used to complete the enrollment plan activities. \$1.3 million has been set aside for financial aid to support recruiting of highly qualified undergraduates. In FY 2007, this program was funded through the student services assessment, and in FY 2008 it will be funded centrally by the revenue generated from the higher-than-anticipated student enrollment and retention that occurred in FY 2007. The goal of this program is to continue to raise academic qualifications of the incoming freshman class to targeted levels. The success of this initiative is reflected in continually improving academic qualifications of incoming students.
- F. **Enterprise-wide Systems** – The major initiative in this area is the student information system. Nine million dollars is allocated to fund Phase III of V of this \$50 million project.
- G. **Safety and Security** – The budget directs a significant level of resources toward safety and security issues, both for the physical safety of the students, faculty and staff of the university and for the security of the information systems. These initiatives include continuing funding for fire safety (\$292,000) and cyber-security activities (\$1.1 million), as well as one-time funding for cyber-security (\$162,000), building security (\$1.3 million), and security and communications improvement (\$1.0 million).
- H. **Compliance** – Compliance issues are also a priority in FY 2008. These initiatives include one-time funding of the audit consultant as requested by

the board (\$800,000) and EPA compliance (\$180,000). In addition, \$250,000 in continuing funds was provided to the Office of Research to continue implementing federal requirements for human subject research.

The FY 2008 budget continues to support the review of core academic support processes in order to reduce expenses and improve services. Three continuing cost reduction initiatives are being funded in 2008. They are summarized below:

Transition to Work – this plan is modeled after successful efforts elsewhere that demonstrate savings to employers in Worker's Compensation costs and significant benefits to employees by returning employees with temporary medical or psychological restrictions to work sooner. This is year two of a three-year initiative. An investment of \$241,000 is expected to save between \$1.5 and \$2.8 million annually by 2010.

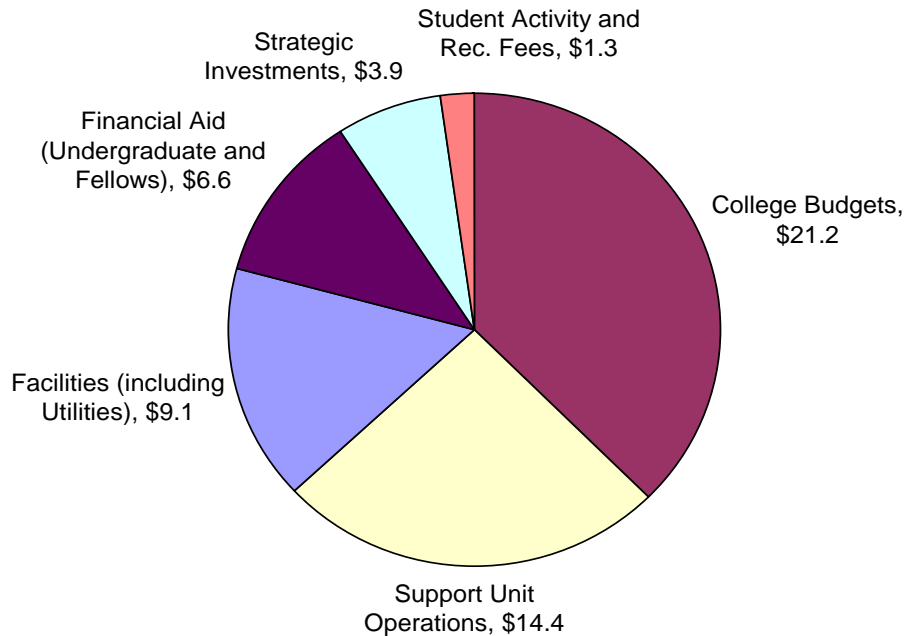
Energy Projects – the rising cost of energy has made it cost effective to enhance conservation efforts and explore alternative energy sources across campus. This initiative includes \$250,000 in one-time funds to enable the Energy Services and Sustainability group to provide leadership and coordination and approval of project proposals targeted at reducing energy costs. This is the second year that funding has been provided to address Phase 2 energy conservation. Phase 1 projects have resulted in purchased energy cost avoidance with a net present value of \$751,000 over five years. It is expected that similar results will materialize with these initiatives.

E-Procurement – this initiative includes funding for the continued implementation of the E-Procurement System in order to reduce costs for the purchase of goods and services and to improve the internal controls surrounding the procurement processes. This will allow for an improved bidding and negotiation position with vendors and streamlined central purchasing processes to focus on strategic purchasing and contract management. Included is \$285,000 in continuing funds and \$480,000 in one-time funds. Projections show that for each additional dollar of purchasing processed through the E-Procurement System, the department saves \$0.10. In FY 2005 and FY 2006, \$67 million in cost savings was achieved through more strategic use of contracts.

Changes by Category

Expenditures for FY 2008 are increasing by \$56.7 million. \$46.6 million is from FY 2008 marginal increase in revenues and \$10.1 million is a carryforward of revenue received in FY 2007 due to higher-than-anticipated enrollment and retention rates. It is not anticipated that this level of carryforward will continue for FY 2009. The general fund reserve in FY 2008 is \$0.6 million.

FY08 Continuing Funds Increase by Category
(in millions)



**FY08 Continuing Funds Increase by Category
Columbus Campus**
(In Millions)

Category	FY 08 Increase	Percent of Growth
College Net Marginal Resources	\$16.4	
Doctoral Quality ¹⁶	2.8	
College Rebasing ¹⁷	<u>2.0</u>	
College Operating Budget Total	21.2	37.5%
Support Unit Operating Budgets ¹⁸	14.4	25.5%
Facilities (Including Utilities)	9.1	16.1%
Financial Aid (Undergraduate and Fellows)	6.6	11.7%
Strategic Investments ¹⁹	3.9	6.9%
Student Activity, Recreation Fees	1.3	2.3%

¹⁶ Assumes no additional State Innovation Incentive match.

¹⁷ Does not include an additional \$470,000 rebasing funds still to be distributed to colleges by the provost.

¹⁸ Includes \$2.5M in service improvements and mandates.

¹⁹ Provost funds, president's reserve, and development funds.

**General Funds Expense Summary FY 2008 – Columbus Campus,
Continuing Funds (In Millions)**

Category	FY 2007	FY 2008	Difference	% Change
College Operating Budgets ²⁰	\$541.7	\$562.9	\$21.2	3.9%
Support Unit Operating Budgets				
Base Operating Budgets	284.1	296.0	11.9	4.2%
Service Improvements and Mandates ²¹		2.5	2.5	NA
Student Financial Aid ²²				
Undergraduate	69.0	71.9	2.9	4.2%
Graduate Fellows and NR Fee Authorizations ²³	70.1	73.8	3.7	5.3%
Facilities (Including Utilities)	84.8	93.9	9.1	10.7%
Strategic Investments ²⁴	33.6	37.5	3.9	11.6%
Student Activity and Rec Fees ²⁵	NA	1.3	1.3	NA
Subtotal²⁶	\$1,083.3	\$1,139.8	\$56.7	5.2%
FY 07 Carryforward		(\$10.1)	(\$10.1)	
Total²⁶	\$1,083.3	\$1,129.7	\$46.6	4.3%

Areas of emphasis for FY 2008 include:

Competitive faculty and staff salaries – Salaries and benefits are budgeted for in the college and support unit operating budgets and comprise 77.7% of the college budgets and 67.6% of the support unit budgets.

In FY 2008, compensation pools for faculty, including promotions, (effective October 2007) are projected to average 4.3%. Merit compensation pools for staff, also effective in October, will average 3.50%, plus an optional 0.5% to adjust for market equity. The variance among colleges in the average faculty pay increase is a reflection of the competitiveness of the faculty salaries with each department's benchmark institutions. However, the primary criterion for an individual's compensation is performance. Pay increases in many units will be partially funded by a reallocation of existing budget. In some instances, this will be accomplished by not filling vacant positions; in other cases, by using internal funding sources or by reducing operating costs. Rebasing funds were allocated by the provost to high performing departments with average salary levels below their benchmarks. This was done in order to maintain and/or increase OSU's competitiveness in compensation.

The university is providing additional support in FY 2008 to assist with the payment of graduate assistant (GA) health benefit costs. This support is increasing from 80% to 85% of the total cost, and GA premiums are reduced to about \$71 per quarter.

²⁰ Includes doctoral quality funding and rebasing funds.

²¹ Service improvements and mandates will be transferred into support unit budgets in FY 2008.

²² College and support unit fee authorizations are contained in their respective budgets.

²³ Does not include \$3.2M increase in graduate fee authorizations in college and support unit operating budgets.

²⁴ This category includes the provost's and president's strategic investment funds.

²⁵ Student activity fee revenue is transferred to Office of Student Affairs to fund student activities and is reflected in the Student Affairs operating budget.

²⁶ May not add due to rounding.

Student Financial Aid – Financial aid funds are increased at a rate that ensures students who are otherwise qualified will not be denied access for financial reasons. Although there was no increase in in-state tuition in FY 2008, financial aid was increased by \$1.7 million to reflect the increased cost of housing and the 6% increase in the out-of-state surcharge. In addition, \$1.3 million of the funds generated in FY 2007 from higher-than-anticipated enrollment and retention rates was budgeted for additional financial aid to support recruiting for the 2008 Enrollment Plan, the university's initiative to raise academic qualifications of the incoming freshman class to targeted levels, including an average ACT score of 27.

An additional \$6.1 million is budgeted to support the growth in graduate fee authorizations and non-resident graduate fee waivers. Part of this increase (\$2.4M) is included in college and support unit operating budgets.

Support of Facilities – The focus of facilities support continues to be directed toward funding utilities adequately and implementing energy conservation changes to be more efficient in energy use. In addition, funding has been designated for further campus beautification projects and long-term planning for facility needs in the future.

Colleges and support units contributed from their net marginal resources a \$9.1 million inflationary increase in budgeted facility costs, including utilities, rent, repair, and renovations. Included in this increase are the highly complex research facilities housed in the Biomedical Research Tower (BRT), which opened during FY 2007. Because the projected FY 2008 maintenance cost per assignable square foot for the BRT is more than 10% in excess of the rate for the rest of the university, BRT occupants pay a maintenance surcharge in addition to the physical plant assessment (PPA) which is charged to all colleges and support units. This is the second time the university has adopted a surcharge for a building with higher-than-average physical plant costs; the first was the McCorkle Aquatic Facility, which is assessed a utilities surcharge that was implemented in FY 2007.

Most facilities costs including operating costs for the Department of Facilities Operations and Development, are funded through the Physical Plant Assessment (PPA). The four cost pools that make up the PPA and their marginal increases for FY 2008 are: utilities, \$6.4M; maintenance, \$2.0M; custodial, \$1.4M; and the maintenance and renewal fund, \$0.5M. The maintenance and renewal fund established in 2005 to address long-term maintenance and renovation needs of general funds space cannot be spent until FY 2015. In the meantime, the cash balances are invested and the interest returned to the fund. It is estimated in FY 2015 the fund will have a balance of \$40.4M. This assumes a \$0.05 annual increase in assigned square foot rates.

The auxiliary operations, regional campuses, the Ohio Agricultural Research and Development Center, and the Agricultural Technical Institute also fund maintenance and renewal endowments for their facilities.

Strategic Investments – The FY 2008 budget assumes \$3.9M in new funding for strategic investments. These investments include the Targeted Investment in Excellence (TIE) and funding to support competitive salaries for faculty through the rebasing process.

Provost’s Annual Rate to Invest in University-wide Initiatives – The provost has allocated \$4.7M to support university-wide initiatives. This includes the \$2M in the Provost’s Strategic Investment Fund and an additional \$2.1M generated from the 5% set aside of marginal increases in tuition and state support. Other funds available to the provost to invest in areas of strategic importance include \$600,000 available for faculty promotions and Success Challenge Funds received from the state.

The funds generated from the 5% set aside have been used to align college base budgets with the goals of the Academic Plan. This includes moving funds into, as well as recovering funds from, college base budgets. The table below documents the rebasing transfers to and from colleges beginning in FY 2002.

College Rebasing History
(in millions)

College	FY02 - FY07	FY 2008 Rebasing²⁷	7 Yr Total
Arts	\$0.25		0.25
Humanities	3.58		3.58
Soc & Beh Sciences	2.02		2.02
Biological Sciences	1.21	0.11 ²⁸	1.32
MAPS	2.89		2.89
Exec Dean, Arts & Sciences	1.00		1.00
Arts & Sci Subtotal	\$10.96	0.11	11.06
Business	0.13	0.24	0.37
Engineering	2.81	1.11 ²⁹	3.92
FAES	1.00	0.29	1.29
Educ & Hum Ecology	0.37		0.37
Social Work	0.32		0.32
Law	0.35	0.06	0.41
Public Health	1.43		1.43
Medicine	7.25		7.25
Optometry	0.45		0.45
Nursing	0.10		0.10
Pharmacy	0.05	0.15	0.20
Dentistry	(0.79)		(0.79)
Veterinary Medicine	0.32	0.07	0.39
Total Net Transfers	\$24.75	\$2.02	\$26.77

²⁷ Includes mortgage forgiveness of \$104,745 for Business and \$238,293 for FAES.

²⁸ Includes \$100,000 from Executive Dean of the Arts and Sciences.

²⁹ Includes \$110,000 redirection of Academic Enrichment funds.

Starting in FY 2007, the provost committed \$1M of the \$2M Strategic Investment Fund for five years to support the Targeted Investments in Excellence Initiative. Remaining Strategic Investment Funds are set aside to fund initiatives like the Reform of the Undergraduate Curriculum which are anticipated to need funding in future years.

President's Strategic Investment – In October 2000, the University Board of Trustees approved the creation of the President's Strategic Investment Fund. The purpose of this fund is to allow the president to direct one-time resources to areas of strategic investment.

The Board resolution prohibits use of these resources for continuing commitments. Use of these funds is reported annually to the Board of Trustees. Committed funds are identified in the following table.

**President's Strategic Investment Fund
Planned Resources and Commitments**
(In Millions)

Resources	Prior Years	FY 2006	FY 2007	FY 2008	Total
Research Incentive A/R ³⁰		\$2.71	\$2.79	\$4.69	
Central A/R		5.40	5.40	5.40	
Cash Carried Forward		8.43	2.21	1.40	
Total Available		\$16.54	\$10.40	\$11.49	
Commitments					
COMPH Pharmacology	\$0.93	\$0.93			\$1.85
Main Library Renovation ³¹		0.30			0.30
Biomedical Research Tower	4.20	0.80			5.00
Technology Transfer	2.40	0.65			3.05
School of Public Health		1.00	1.00		2.00
Humanities & Arts Seed Grants	0.80	0.30			1.10
Campus Beautification	0.25	0.25			0.50
Weinland Park Child Care		1.00			1.00
Interdisciplinary Research	1.00	1.25			2.25
Medical Center Support	2.00	2.00	2.00	3.00	9.00
Math & Biosciences Institute		0.75	0.50		1.25
Development Support		1.00			1.00
Community Safety Center		2.00			2.00
Promotional Spots		0.10			0.10
Student Information System		2.00	0.50	0.50	3.00
Targeted Investments in Excellence			5.00	5.00	10.00
Urban Initiatives				0.05	0.05
Total Commitments	\$11.58	\$143.3	\$9.00	\$8.55	\$43.46
Uncommitted Funds		\$2.21	\$1.40	\$2.94	

³⁰ Represents 35.5% of Research Incentive budget.

³¹ No interest loan pending capital bill.

President's Strategic Endowment – The President's Strategic Endowment income is derived from the investments made possible by a change in Ohio law that allows the university treasurer to invest university revenues with the university's endowment fund to earn a higher rate of return. The FY 2008 allocation consists of \$5.0 million that will be used at the discretion of the University's new president.

**The President's Strategic Investment Endowment
Planned Resources and Commitments (in millions)**

Resources:	FY 2006	FY 2007	FY 2008
Interest Income	\$2.28	3.36	3.68
Cash Carried Forward	0.96	2.04	1.45
Total Available	3.24	5.40	5.13
Commitments:			
Development Support	1.20	1.00	
Campus Beautification		0.25	
Ohio Union LEEDS		1.00	
Technology Licensing		0.80	
Arts & Humanities Grants		0.10	
Outreach Office Support		0.30	
Urban Education		0.50	
Total Commitments	1.20	3.95	TBD
Uncommitted Funds	\$2.04	\$1.45	\$5.13

Multi-year University Initiatives

The FY 2008 budget supports 4 specific multi-year commitments. These include:

Targeted Investments in Excellence (TIE) – Funding is set aside for Phase II of V of the TIE programs. The funding includes \$5M of the President's Strategic Investment Fund, \$3M of research funding, \$1M of central funds (all one-time funding) and \$1M of continuing funding from the Provost.

Medical Center Support – One-time funding is set aside for Phase IV of V for the Medical Center. The funding includes \$3M of the President's Strategic Investment Fund, \$500,000 of central general funds, \$1M of research funding and \$500,000 of funding from the provost.

Central SIS Support – One-time funding is set aside for Phase III of V. The funding includes \$500,000 of the President's Strategic Investment Fund, \$1.5M from the Provost and \$1M from central funds.

Enrollment Plan 2008 – Central funding of \$1.3M in continuing funding is set aside for the final year of Enrollment Plan 2008 activity (Phase V of V). The source of funding was the FY 2007 fee reconciliation.

More detail on these initiatives is included in Chapter V.

Service Improvements and Mandates

The FY 2008 budget funds many service improvements and mandates as well as providing for one-time funding for specific activities. Table II.4 provides specific funding by project. Some of the highlights include:

Safety and Security – the FY 2008 budget supports physical and system safety and security issues by setting aside \$621,000 of continuing funds and \$3.8M of one-time money to address fire safety, building security, cyber-security activities, business continuity planning and security and communications improvements.

Compliance – the FY 2008 budget supports additional compliance activity needs by setting aside \$1.02M of one-time funding for audit consultants, EPA compliance and preparation for federal review of employment practices. Funding is also set aside in the Office of Research for meeting human subject protocols in order to assure passage of a federal review process.

Outreach and Engagement – the FY 2008 budget provides a total of \$500,000 in one-time funding for public service announcements, WOSU, and other outreach and engagement activities.

Services to Students – the FY 2008 budget includes \$332,000 in continuing funds for disability services, counseling and consultation services, and commencement activities. An additional \$288,000 in one-time funds is provided for Carmen support and disability services.

University Libraries – the FY 2008 budget provides \$500,000 in continuing funds and \$250,000 in one-time funds to support the library system with acquisition of new journals, books, and digital resources, as well as to fund inflationary costs of continuation of existing resources.

University Enterprise System Initiatives Funded Through Reallocations

The major initiatives in this area are SIS and the grants management system, which are both funded through multi-year cash assessments reallocated from college, support unit, and auxiliary unit budgets. Nine million dollars is allocated to fund the \$50 million SIS project. The grants management initiative is in the final year of implementation and 2008 will be the last year for its assessment.

Changes by College and Academic Support Unit

Another way to look at the allocation of university resources is by sorting the budget by unit responsible for administering the funds. The following tables show the relative size of the college and academic support unit budgets and the growth in their budgets for FY 2008 compared to FY 2007.

The budget allocation methodology directs 76% of state support and tuition and almost 100% of indirect cost recoveries to the colleges. This has, as anticipated, resulted in differential net marginal revenue growth among the colleges. The colleges teaching a growing number of credit hours or expanding their research are realizing more growth in general funds revenues than the colleges with flat or declining credit hours or research initiatives. In addition, some professional colleges and programs charge differential instructional fees. Differential tuition revenues are earmarked in their entirety for the support of the programs in which the students paying the tuition are enrolled.

It is important to recognize that some colleges rely more heavily on general fund revenue than others and therefore are more directly affected by the allocation methodologies. The following table shows fund proportions for FY 2007.

Sources of Funds by College - FY 2007
(In Order of Percent of General Funds)

College	Total Funds (in Millions)	General Funds % of Total ³²	Earnings % of Total ³³	Restricted % of Total ³⁴
Humanities	\$62.7	91.9%	0.2%	7.9%
Arts	\$28.2	90.6%	3.9%	5.5%
Law	\$22.1	75.3%	0.5%	24.2%
Social Work	\$6.9	73.4%	1.2%	25.4%
Nursing	\$10.8	71.9%	0.4%	27.8%
Fisher College of Business	\$54.3	68.9%	7.3%	23.8%
Math & Physical Sci	\$105.6	63.2%	0.7%	36.1%
Social & Behavioral Sci	\$91.9	62.6%	3.8%	33.6%
Pharmacy	\$20.7	61.9%	1.5%	36.6%
Education/Human Ecology	\$67.4	57.0%	9.0%	34.0%
Biological Sciences	\$45.4	53.4%	3.5%	43.1%
Public Health	\$11.2	49.6%	0.2%	50.3%
Dentistry	\$44.3	49.4%	26.5%	24.1%
Veterinary Medicine	\$52.8	42.7%	29.0%	28.3%
Engineering	\$176.2	38.1%	10.9%	51.0%
Optometry	\$15.4	35.3%	19.9%	44.8%
Medicine	\$245.3	27.4%	1.1%	71.5%
Food, Agric & Env Sci ³⁵	\$191.5	15.9%	5.5%	78.5%
Total	\$1,252.6	45.5%	6.4%	48.1%

Note: Due to interfund transfers, sources may be slightly overstated in certain situations.

³² General Funds are unrestricted resources available for allocation in support of core instruction, instructional support, and related general administrative and physical plant expenditures. Also include fee authorizations.

³³ Earnings Operations are also unrestricted with resources generated from the sales and services of the earnings units. While not a requirement, these resources are generally designated to the unit generating the revenue.

³⁴ Restricted Funds are funds whose use has been designated by an external agency or individual and limited to support a specific purpose and/or unit. Sponsored Programs are included.

³⁵ Includes the College of Food, Agricultural & Environmental Science, as well as ATI, OSUE and OARDC.

**Summary of College NMR and Program Fee Changes
(Columbus Campus General Funds Budget – In Millions)**

	Final 2007 PBA	Incr. 2007 to 2008 - NMR³⁶	FY 2008 Rebasing³⁷	Percent Increase	Non- GFSA Marginal Program Fees³⁸
Arts	25.06	1.57		6.3%	0.03
Biological Sciences	23.92	0.49	0.11 ³⁹	2.5%	
Humanities	57.57	3.06		5.3%	
MAPS	66.67	3.21		4.8%	0.46
SBS	57.53	2.49		4.3%	
Exec Dean Arts & Sciences	7.79	0.62		8.0%	
Total Arts and Sciences	238.54	11.44	0.11	4.8%	0.49
Business	34.26	1.85	0.24	6.1%	0.62
FAES	18.01	0.95	0.29	6.9%	
Education and Human Ecology	38.38	0.98		2.6%	
Engineering	60.68	-1.97	1.11 ⁴⁰	-1.4%	0.70
Nursing	7.04	0.53		7.5%	0.01
Pharmacy	12.79	-0.67	0.15	-4.1%	
Social Work	4.94	0.6		12.1%	0.04
John Glenn School	1.96	0.05		2.6%	
Dentistry ⁴¹	20.37	0.9		4.4%	
Law (excluding Law Library)	13.58	0.48	0.06	4.0%	
Medicine ⁴²	58.13	-0.08		-0.1%	
Public Health	5.53	0.2		3.6%	
Optometry ⁴¹	5.10	0.19		3.7%	
Veterinary Medicine ⁴¹	22.37	0.83	0.07	4.0%	
Interdisp Grad Programs	0.00	0.11		NA	
Doctoral Quality ⁴³	NA	2.8		NA	
Total Colleges	\$541.68	\$19.19	\$2.02	3.9%	\$1.86

³⁶ "NMR" is net marginal revenue. Includes the total marginal allocation minus marginal assessments for space, research administration, student services, and the central tax. Figures also include faculty promotions and differential fees.

³⁷ Includes mortgage forgiveness of \$104,745 for Business and \$238,293 for FAES.

³⁸ Marginal program fees are cash funding. Estimated revenue based on applying % increase for FY 08 to actual revenue posted through May 2007. Changes in revenue due to enrollment changes are not reflected here.

³⁹ Includes \$100,000 from Executive Dean of the Arts and Sciences.

⁴⁰ Includes \$110,000 redirection of Academic Enrichment funds.

⁴¹ Includes Med I SSI allocation based on preliminary data. Will be updated once end-of-year data are available.

⁴² Includes Med II SSI allocation based on preliminary data. Will be updated once end-of-year data are available.

⁴³ To be distributed during FY 2008.

**Summary of Annual Funds Budget Changes
Available for Support Unit Salary and Benefit Increases and Program Expansion⁴⁴
(Columbus Campus General Funds Budget – In Millions)**

Support Units	Final 2007 PBA	Incr. 2007 to 2008 - NMR	Percent Increase	University Service Imp. & Mandates	
				Continuing	One-time
Academic Affairs					
OAA Operating ⁴⁵	58.43	2.10	3.6%	0.34	4.35
Graduate School ⁴⁶	9.31	0.38	4.1%		
University Libraries	28.16	3.37	12.0%	0.5	0.25
Undergraduate Studies ⁴⁷	29.64	0.96	3.2%		
Academic Affairs Total	125.54	6.81	5.4%	0.84	4.60
Ag Admin, OSUE, OARDC	3.35	0.06	1.8%		0.30
Board of Trustees	0.69	0.03	4.3%		0.80
Business and Finance	76.22	3.28	4.3%	0.90	4.30
Legal Affairs	1.81	0.09	5.0%		
President	1.68	0.08	4.8%		
Student Affairs	31.04	0.41	1.3%	0.18	0.03
University Relations	6.19	0.28	4.5%		0.20
Exec Dean Arts & Sciences ⁴⁸	0.57	0.03	5.3%		
Commencement	0.56	NA	NA	0.15	
Research ⁴⁹	19.01	0.66	3.5%	0.45	2.40
Health Sciences	17.46	0.18	1.0%		0.50
Support Unit Total	158.58	5.10	3.2%	1.68	8.53
Grand Total	284.12	11.91	4.2%	2.52	13.13

In addition to the one-time commitments detailed in the above chart, cash is being held centrally in a general funds reserve (\$1M) and president's operating funds (\$2M). A second year of subsidy is also set aside to support Gateway operations.

⁴⁴ Program expansions are reviewed and selected for funding through a process which includes consultation with faculty, deans, and the president's cabinet.

⁴⁵ Includes OIT, Human Resources, Provost Office Administration, and Office of Minority Affairs.

⁴⁶ Does not include \$528,000 increased funding for graduate fellows.

⁴⁷ Does not include Student Financial Aid.

⁴⁸ This funding covers the portion of the Executive Dean's Office that advises non-Arts and Sciences students. The remainder of the office is shown on the preceding page under colleges.

⁴⁹ Includes OSURF operating and \$2M one-time funds for grants management system.

The Office of Development

To ensure a robust University Development effort, this budget recommends a revised model for funding Development. The model was developed in conjunction with the Council of Deans, Office of Academic Affairs, the Office of University Development and the Office of Business and Finance. The model assumes a FY 2008 endowment payout in support of development of 1.075% or about \$13 million. The payout is recommended to be reduced by 0.025% in FY's 2009, 2010 and 2011 to reach a recommended permanent endowment support of development level of 1%. Colleges, support units, auxiliaries, and regionals will increase their support of development by \$1.8 million and an estimated \$1.6 million in interest earned on unspent endowment distributions and current use gifts. These recommendations in combination with the 180-day hold on current-use gifts and the revenue from the first six months of new endowments distribution, both already in place, along with the revenue from existing unrestricted gift money and endowments set aside for the support of development, will stabilize continuing general fund support of development while providing a funding base for the current level of development efforts.

IV. Regional Campuses

Budget Context

The mission of the regional campuses of The Ohio State University is to further Ohio State's Land Grant and outreach traditions by making higher education accessible to university students who desire a campus close to home or a smaller and more intimate one, or who want to be Buckeyes but do not meet the selective admissions standards for the Columbus campus. Regional campus admission is open to all students with high school diplomas or GEDs. The campuses value diversity and enroll students who are traditional and non-traditional in age, many of whom are first generation college students. These institutions strive to reach out to their surrounding communities and have a long history, beginning with their very origins, of strong support from their communities. Campus scholarships and other financial aid assist many students in surmounting financial obstacles, as does the lower tuition rate on the regional campuses. Smaller class sizes, more personal attention, and academic enrichment services on the campuses benefit all students and help those who may have been away from education for a number of years or who need to improve their learning skills.



The regional campuses offer the first one to two years of Ohio State arts and sciences general education curriculum as well as all coursework toward Ohio State degrees in a handful of undergraduate disciplines and graduate professions that align with community and state needs. Many regional campus students take advantage of “campus change” to Columbus to complete their Ohio State academic programs. The regional campuses deliver their programs using Ohio State faculty and staff.

The campuses share facilities with co-located technical and state colleges. Lima shares its campus with Rhodes State College, Mansfield with North Central State College; Marion with Marion Technical College, and Newark with Central Ohio Technical College. Each campus engages in cooperative activities and programming with its co-located institution, such as library services, student activities, athletic teams, and some transfer and articulation agreements for academic programs. Although each campus has its unique model, the regional campus and the co-located institution strive for efficiency and sharing of expenditures. The cost-share summary is shown in Table II.5 in the back of this book.

Revenues and Expenditures

Revenues for the regional campuses are earned from two primary sources: tuition and state subsidy. The table that follows summarizes the resources and expenditures for each campus. (Detailed budgets are included in Section II – Detail of Budgeted Revenues and Expenditures).

Regional Campus FY 2008 Current Funds Budget Summary

Resources	Lima	Mansfield	Marion	Newark
General Funds	\$ 13,024	\$ 15,800	\$ 14,549	\$ 21,045
Earnings Funds	\$ 475	\$ 313	\$ 54	\$ 75
Restricted Funds	\$ 1,702	\$ 2,037	\$ 3,256	\$ 2,224
Total Resources	\$ 15,201	\$ 18,150	\$ 17,859	\$ 23,344
Expenditures				
General Funds	\$ 12,964	\$ 15,567	\$ 14,553	\$ 21,076
Earnings	\$ 395	\$ 469	\$ 79	\$ 74
Restricted	\$ 1,702	\$ 2,037	\$ 3,256	\$ 2,224
Total Expenditures	\$ 15,061	\$ 18,073	\$ 17,888	\$ 23,374

The primary initiatives funded in the FY 2008 budget are merit-based faculty and staff compensation, improved student services, activities, and facilities, outreach and engagement programming, diversity initiatives, technology, and undergraduate student research and other unique academic opportunities.

V. Multi-Year Commitments and Financial Goals

While the university budgets on an annual basis, it is necessary to take a longer view to assure that commitments beyond the current year are feasible and that sufficient funds are available to fulfill these long term commitments. In addition, the university needs to continually monitor its financial health in the current year and set targets to guide decision making in the future. By setting legitimate financial goals and parameters, the leadership of the university can make better informed decisions about current year commitments and multi-year commitments with the knowledge that financial resources are available and are being funded in an appropriate manner.

Multiple Year Commitments

The documentation of multi-year commitments has been part of the annual budget report every year since FY 1996. The purpose of this review is to share with the campus community the nature of these commitments and how they change from year to year. In order to plan effectively, the university needs to be able to make commitments across fiscal years, but to do so in a way that does not jeopardize future financial flexibility and maximizes the opportunities for implementation of the Academic Plan.

Continuing General Funds

The following table lists the explicit multi-year commitments against continuing general funds. The Provost's Strategic Investment Fund is a continuation of existing commitments, including \$1.0M per year through FY 2011 for Targeted Investments in Excellence. Cancer Center Match is to fund 10% of the marginal increase in indirect cost recoveries on cancer research over a five year period; however, no match is needed in FY 2008. All amounts are additional funds required in that year.

Multi-Year Continuing General Funds Commitments (Columbus Campus General Funds Budget – In Millions)

Commitment	FY08	FY09 Est.	FY10 Est.
Provost Strategic Investment Fund	\$2.0	\$2.0	\$2.0
Cancer Center Match	0.0 ⁵⁰	0.4	TBD
Total	\$2.0	\$2.4	\$2.0

The desired ceiling for multi-year commitments is that commitments in the succeeding three years not exceed 1% of the current year's budget. This guideline was established in the mid-1990s in order to preserve future financial flexibility. One percent of the FY 2008 Columbus campus general funds budget is \$11.3 million. The total of the

⁵⁰ Cancer Center Match for FY 2008 is \$0 because indirect cost recoveries on cancer research did not increase during FY 2007.

succeeding three years multi-year commitments (FY 2008 through FY 2010) equals \$6.4 million, This is well within the stated goal.

In addition to the specific multi-year commitments listed above, the university will continue to fund increases in a number of areas of the general funds budget.

These include:

- Competitive annual compensation increases for faculty, staff and student employees
- Safety and security (physical and technology)
- Support of research and compliance
- Deferred maintenance and other capital needs
- Academic and administrative computing needs
- Student financial aid
- Unfunded legal mandates
- Diversity and outreach
- Other Academic Plan initiatives

One-Time General Funds

The table below identifies a number of multi-year operating budget cash commitments. These commitments include financing plans for the Student Information System and the Grants Management System installations. Planning for the Student Information System began in FY 2006, with funding of \$5 million from central resources. Beginning in FY 2007 and continuing through FY 2011 a 0.5% cash assessment will be charged against all college, support unit and auxiliary unit operating budgets to help offset the costs of installing the new Student Information System. The total project is estimated to cost between \$43M and \$50M. The targeted completion date of the Student Information System is September 2009.

The Grants Management System is entering the final year of a four year financing plan which assesses colleges and research centers cash to cover the \$8M cost of bringing the Grants Management System on-line.

**Multi-Year One-Time General Funds Commitments
(Columbus Campus General Funds Budget – In Millions)**

Commitment	Initial FY	FY 2008	FY 2009 (est)	FY 2010 (est)	FY 2011 (est)	Total (est)
Targeted Investments in Excellence (5 yrs) ⁵¹	2007	\$9.00	\$9.00	\$9.00	\$9.00	\$36.00
Student Information System (5 yrs)	2006	9.00	10.00	10.00	7.00	36.00
Grants Management System (4 yrs)	2005	2.00	0.00	0.00	0.00	2.00
Buckeye Bundle (3 yrs)	2008	1.00	1.00	1.00	TBD	3.00
Campus Security System (5 yrs)	2004	1.30	2.10	0.00	0.00	3.40
Medical Center Support (5 yrs)	2005	5.00	5.00	0.00	0.00	10.00
Human Subjects Research System	2006	0.25	TBD	TBD	TBD	0.25
OSU Pro	2007	0.35	TBD	TBD	TBD	0.35

The figures in the Multi-Year Commitment table above do not include capital commitments, which are addressed as part of the biennial capital planning process.

⁵¹ Also invested is \$1 million annual rate each year.

Financial Goals

Measures of financial well being are an important part of any planning process – even more so for public institutions where transparency is paramount. As agreed to in the FY 2007 budget process, Ohio State has reviewed the current financial goals and measures used to assess the financial health of the university and is recommending the following goals be established and monitored annually.

Financial Goal	Financial Measurement	OSU's Rating (Most Current)	Target Rating
Resource Sufficiency and Flexibility	Primary Reserve Ratio(PRR)/ Expendable Financial Resources-to-Operations (x)/Cash on Hand	0.41 times annual resources or 150 days cash on hand (FY 2006)	0.4 times annual resources or 146 days cash on hand
Operating Margin	General Fund	4.6% ⁵² (FY 2007)	1% or Greater
	Health System	10.5% Budgeted (FY 2007)	10% to 11.5% or greater
Credit Rating	Moody's Rating	AA (FY 2005)	AA
	Total Financial Resources to Direct Debt ⁵³	2.33 x (FY 2006)	At least 2.0x
	Actual Debt Service to Operations ⁵³	2.4% (FY 2006)	No more than 4.0%
	Debt Service Coverage ⁵³	5.7 x (FY 2006)	At least 3.0 x
Senate Bill 6	Legislated Ratio Measuring Financial Health of State-Assisted Universities ⁵⁴	4.2 (FY 2006)	3.6 – BOT guideline 1.8 – State guideline

Conclusions

Financial projections indicate that if present trends continue, the university will have sufficient funds to cover its commitments, but only limited funds to embark on other significant new initiatives. Thus, if any new initiatives are desired or existing initiatives expanded, the university needs to reduce other commitments or secure additional funds.

⁵² The 4.6% operating margin is due in part to the higher than budgeted FY 2007 fee revenue and investment income.

⁵³ Source: OSU financial statements.

⁵⁴ This ratio is a calculation that encompasses the PRR (50% weight of ratio), the Viability Ratio (30%) and Net Income Ratio (20%)

Selected Definitions

Current Funds are those funds that are earned and expended in the current fiscal year. They include the General Fund, Earnings Operations and Restricted Funds. Excluded entirely from this report are Non-Current Funds such as Plant Funds, Loan Funds and Endowment Principal.

General Funds are unrestricted resources available for allocation in support of core instruction; instructional support and related general administrative and physical plant expenditures.

Earnings Operations are also unrestricted with resources generated from the sales and services of the earnings units. While not a requirement, these resources are generally designated to the unit generating the revenue. Included are the Hospitals & CHRI, Auxiliaries and departmental earnings units.

Auxiliaries are specifically identified by the State as the following earnings operations: Residence & Dining Halls, Intercollegiate Athletics, Student Unions, Bookstores, Transportation & Parking, Fawcett Center, University Airport and Property Management.

Unrestricted refers to the sum of general funds plus earnings operations.

Restricted Funds are funds whose use has been designated by an external agency or individual and limited to support a specific purpose and/or unit. Included is Sponsored Programs.

Instruction and Departmental Research includes all direct and applicable allocated expenditures for all activities that are part of the University's instructional program. It includes expenditures for departmental research and public service that are not separately budgeted.

Academic Support includes all funds expended for activities carried out primarily to provide support services that are an integral part of the operations of one of the three primary missions - instruction, research and public service. Included in this category are Academic Affairs Administration, Libraries, Museums & Galleries and the Deans' offices.

Student Services includes funds expended for those activities whose primary purpose is to contribute to students' emotional and physical well being, as well as their cultural and social development outside the context of the formal instructional program. Included in this category are Admissions and Registration, Counseling, Student Health Service, Recreation & Intramural Sports, Student Financial Aid and the Student unions.

Institutional Support contains expenditures for operations that provide support services to the total University. Included in this category are Executive Management, Business and Finance, Human Resources, University Relations and Development.

Plant, Operations and Maintenance includes all expenditures of current funds for the operation and maintenance of the physical plant, net of amounts charged to auxiliary

operations and hospitals. Included in this category are utilities, repair and renovations, custodial services, grounds maintenance, space rental and property insurance.

Separately Budgeted Research includes all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an external agency to the University (restricted) or the University (unrestricted) and includes matching funds applicable to the conditions set forth by the grant or contract. It does not include training grants or equipment grants.

Public Service includes all funds expended for activities that are established primarily to provide non-credit designated course offerings and services beneficial to individuals and groups external to the University. Included in this category are Continuing Education and Cooperative Extension Services.

Scholarships and Fellowships include expenditures in the form of outright grants and trainee stipends to individuals enrolled in formal coursework, either for credit or non-credit.

One-Time Funds are cash payments made to colleges and departments on a discretionary basis. The source of the funds is the cash balance carried forward from the previous year.

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**SUMMARY OF BUDGETED
RESOURCES AND EXPENDITURES
TOTAL UNIVERSITY
(IN THOUSANDS)**

2006-07 Revised Budget	2007-08 Budget	Dollar Change	Percent Change
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RESOURCES

Government Support

State	511,648	548,274	36,626	7.2%
Federal	339,151	300,534	(38,617)	-11.4%
Local	35,049	31,890	(3,159)	-9.0%
Subtotal Government Support	885,848	880,698	(5,150)	-0.6%

Student Fees

Instructional, General & Tuition	643,303	667,739	24,436	3.8%
Other	38,614	38,871	257	0.7%
Subtotal Student Fees	681,917	706,610	24,693	3.6%

Other Resources

Health System	1,368,294	1,519,169	150,875	11.0%
Auxiliaries	250,034	274,463	24,430	9.8%
OSU - Physicians	230,000	254,000	24,000	10.4%
Departmental Sales & Services	78,209	79,385	1,176	1.5%
Private Grants & Contracts	250,683	311,797	61,114	24.4%
Other	60,749	66,711	5,962	9.8%
Subtotal Other Resources	2,237,969	2,505,525	267,557	12.0%

Total Resources

	3,805,734	4,092,833	287,099	7.5%
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EXPENDITURES

Instructional & General	1,211,577	1,251,882	40,305	3.3%
Separately Budgeted Research	385,739	428,020	42,281	11.0%
Public Service	128,726	140,505	11,779	9.2%
Scholarships & Fellowships	182,121	187,657	5,536	3.0%
Auxiliaries	261,001	285,262	24,261	9.3%
Health System	1,357,707	1,482,749	125,042	9.2%
OSU - Physicians	223,000	248,000	25,000	11.2%

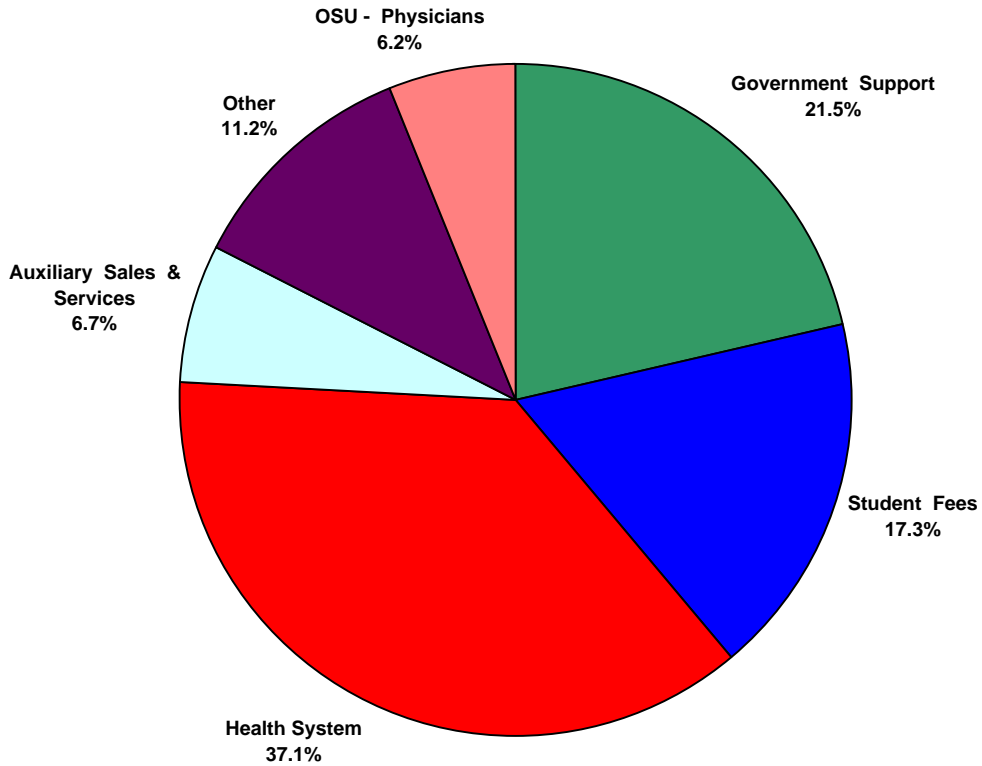
Total Expenditures

	3,749,871	4,024,075	274,204	7.3%
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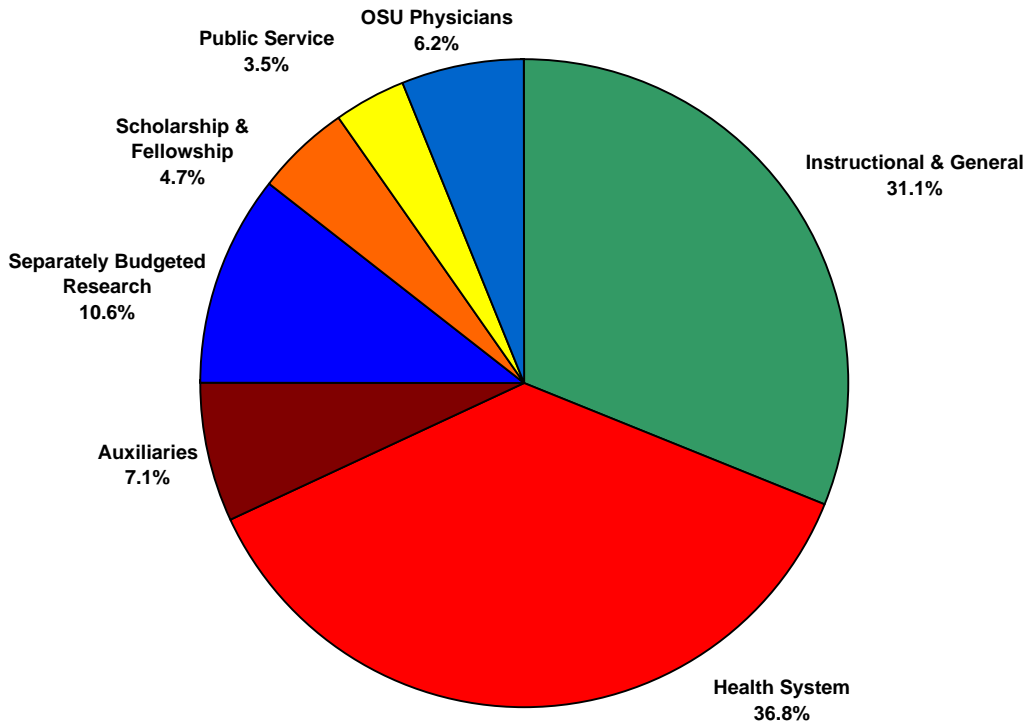
(1) Health Systems budget includes University Hospitals, James Cancer Hospital & Solove Research Institute, University Hospital East, Ross Heart Hospital, Harding Hospital, and Hospital Physician Network.

SUMMARY OF BUDGETED RESOURCES AND EXPENDITURES TOTAL UNIVERSITY - FY 2008

RESOURCES BY SOURCE



EXPENDITURES BY FUNCTION



SUMMARY OF ANNUAL STUDENT FEES COLUMBUS CAMPUS

INSTRUCTIONAL & GENERAL FEES				NONRESIDENT SURCHARGE				
FY 2007 Fees	FY 2008 Fees	Dollar Change	Percent Change	FY 2007 Fees	FY 2008 Fees	Dollar Change	Percent Change	
Undergraduate:								
(1)								
Tier 1	7,599	NA	NA	NA	11,895	NA	NA	
Tier 2	8,298	8,298	0	0.0%	11,895	12,609	714	6.0%
Tier 3	8,406	8,406	0	0.0%	11,895	12,609	714	6.0%
Graduate Programs:								
Graduate	9,132	9,657	525	5.7%	13,353	14,154	801	6.0%
MLHR	9,471	10,017	546	5.8%	13,353	14,154	801	6.0%
MBA/MBLE	18,696	20,346	1,650	8.8%	13,353	14,154	801	6.0%
Part-time MBA	18,660	20,031	1,371	7.3%	13,353	14,154	801	6.0%
EMBA	35,334	39,984	4,650	13.2%	NA	NA	NA	NA
Master of Accounting	20,871	22,407	1,536	7.4%	13,353	14,154	801	6.0%
AuD/MSLP	9,462	10,008	546	5.8%	13,353	14,154	801	6.0%
Health Administration	10,839	11,466	627	5.8%	13,353	14,154	801	6.0%
Public Health MPH	9,648	10,203	555	5.8%	13,353	14,154	801	6.0%
Public Health PEP	9,648	10,203	555	5.8%	13,353	14,154	801	6.0%
MPT	9,963	10,539	576	5.8%	13,353	14,154	801	6.0%
MOT	9,744	10,305	561	5.8%	13,353	14,154	801	6.0%
MSW	9,132	10,095	963	10.5%	13,353	14,154	801	6.0%
Professional:								
Pharmacy	13,071	14,214	1,143	8.7%	14,205	15,057	852	6.0%
Dentistry	22,380	24,360	1,980	8.8%	27,417	29,061	1,644	6.0%
Optometry	15,651	17,025	1,374	8.8%	27,417	29,061	1,644	6.0%
Veterinary Medicine	19,323	21,027	1,704	8.8%	28,341	30,042	1,701	6.0%
Law	17,246	18,932	1,686	9.8%	14,418	14,700	282	2.0%
Medicine	24,987	26,919	1,932	7.7%	13,602	14,418	816	6.0%

Notes:

Full time fees for Undergraduate Students are for 12+ credit hours.

Full time fees for Graduate and Professional Students are for 10+ credit hours

- (1) Tier 1, for full-time continuing undergraduates who were first enrolled at Ohio State prior to Summer Quarter 2002, will phase out effective Autumn Quarter 2007. Any students remaining in that tier move into Tier 2. Tier 2 are students who were first enrolled between Summer 2002 and Spring 2003. Tier 3 are students who were first enrolled after Spring 2003.

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DETAIL OF BUDGETED RESOURCES AND EXPENDITURES
TOTAL UNIVERSITY BY FUND
(IN THOUSANDS)

2006-07 Revised Budget	2007-2008				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	335,212	352,455	0	0	352,455	5.1%
Appropriations	118,564	17,141	0	109,425	126,566	6.7%
Ohio Grants & Contracts	57,872	8,657	0	60,596	69,253	19.7%
Subtotal State Support	511,648	378,253	0	170,021	548,274	7.2%
Federal Grants & Contracts	339,151	49,206	0	251,328	300,534	-11.4%
Local Grants & Contracts	35,049	6,690	0	25,200	31,890	-9.0%
Subtotal Government	885,848	434,149	0	446,549	880,698	-0.6%
Student Fees						
Instructional, General and Tuition	643,303	667,739	0	0	667,739	3.8%
Other	38,614	31,871	7,000	0	38,871	0.7%
Subtotal Student Fees	681,917	699,610	7,000	0	706,610	3.6%
Other Resources						
Health System (1)	1,368,294	0	1,519,169	0	1,519,169	11.0%
Auxiliary Sales & Services	250,034	0	273,563	900	274,463	9.8%
OSU - Physicians	230,000	0	254,000	0	254,000	10.4%
Departmental Sales & Services	78,209	0	79,385	0	79,385	1.5%
Private Grants & Contracts	250,683	8,807	0	302,990	311,797	24.4%
Endowment Income (2)	22,509	3,378	56	19,700	23,134	2.8%
Investment Income	17,394	15,943	4,015	0	19,958	14.7%
Other	20,846	12,647	10,972	0	23,619	13.3%
Subtotal Other	2,237,969	40,775	2,141,160	323,590	2,505,525	12.0%
Total Resources	3,805,734	1,174,534	2,148,160	770,139	4,092,833	7.5%

EXPENDITURES

(3)

Instruction & General						
Instruction & Departmental Research	746,451	622,389	37,983	100,358	760,730	1.9%
Academic Support	153,780	138,990	2,717	18,725	160,432	4.3%
Student Services	87,188	81,504	8,305	2,613	92,422	6.0%
Institutional Support	120,414	67,881	9,874	45,370	123,125	2.3%
Plant, Operations & Maintenance	103,744	100,535	6,606	8,032	115,173	11.0%
Subtotal Instruction & General	1,211,577	1,011,299	65,485	175,098	1,251,882	3.3%
Separately Budgeted Research	385,739	38,261	8,054	381,705	428,020	11.0%
Public Service	128,726	9,279	13,726	117,500	140,505	9.2%
Scholarships & Fellowships	182,121	110,188	33	77,436	187,657	3.0%
Auxiliaries	261,001	5,271	270,591	9,400	285,262	9.3%
Health System (1)	1,357,707	0	1,473,749	9,000	1,482,749	9.2%
OSU - Physicians	223,000	0	248,000	0	248,000	11.2%
Total Expenditures	3,749,871	1,174,298	2,079,638	770,139	4,024,075	7.3%

(1) Health System budget includes University Hospitals, James Cancer Hospital & Solove Research Institute, University Hospital East, Ross Heart Hospital, Harding Hospital, and Hospital Physician Network.

(2) Restricted Endowment reflects reclassification of some revenue to Private Grants & Contracts.

(3) General funds expenditures reflect a new budgeting methodology whereby the budget more closely tracks expenditures in accordance with the financial statements.

**DETAIL OF BUDGETED RESOURCES AND EXPENDITURES
COLUMBUS CAMPUS BY FUND
(IN THOUSANDS)**

2006-07 Revised Budget	2007-2008				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	314,597	330,189			330,189	5.0%
Appropriations	78,347	13,834		71,143	84,977	8.5%
Ohio Grants & Contracts	57,071	8,657		60,000	68,657	20.3%
Subtotal State Support	450,015	352,680	0	131,143	483,823	7.5%
Federal Grants & Contracts	323,051	49,206		225,000	274,206	-15.1%
Detail Local Grants & Contracts	34,848	6,690		25,000	31,690	-9.1%
Subtotal Government	807,914	408,576	0	381,143	789,719	-2.3%
Student Fees						
Instructional, General and Tuition	603,332	625,416			625,416	3.7%
Other	37,928	31,084	7,000		38,084	0.4%
Subtotal Student Fees	641,260	656,500	7,000	0	663,500	3.5%
Other Resources						
Health System (1)	1,368,294		1,519,169		1,519,169	11.0%
Auxiliary Sales & Services	249,134		273,416		273,416	9.7%
OSU - Physicians	230,000		254,000		254,000	10.4%
Departmental Sales & Services	75,000		76,000		76,000	1.3%
Private Grants & Contracts	247,087	8,807		300,000	308,807	25.0%
Endowment Income (2)	21,800	3,378		19,000	22,378	2.7%
Investment Income	16,100	14,237	4,000		18,237	13.3%
Other	18,585	9,408	10,300		19,708	6.0%
Subtotal Other	2,226,000	35,830	2,136,885	319,000	2,491,715	11.9%
Total Resources	3,675,174	1,100,906	2,143,885	700,143	3,944,934	7.3%

EXPENDITURES

(3)

Instruction & General						
Instruction & Departmental Research	708,849	585,806	36,488	98,548	720,842	1.7%
Academic Support	145,369	130,679	2,715	18,000	151,394	4.1%
Student Services	78,470	71,451	8,266	2,400	82,117	4.6%
Institutional Support	106,613	58,122	9,149	40,000	107,271	0.6%
Plant, Operations & Maintenance	90,368	92,979	5,777	2,500	101,256	12.0%
Subtotal Instruction & General	1,129,669	939,037	62,395	161,448	1,162,880	2.9%
Separately Budgeted Research						
Public Service	350,029	38,261	8,054	335,000	381,315	8.9%
Scholarships & Fellowships	124,965	9,279	12,518	115,295	137,092	9.7%
Auxiliaries	173,240	109,057	33	70,000	179,090	3.4%
Health System (1)	260,730	5,271	270,327	9,400	284,998	9.3%
OSU - Physicians	1,357,707	0	1,473,749	9,000	1,482,749	9.2%
OSU - Physicians	223,000	0	248,000	0	248,000	11.2%
Total Expenditures	3,619,340	1,100,905	2,075,076	700,143	3,876,124	7.1%

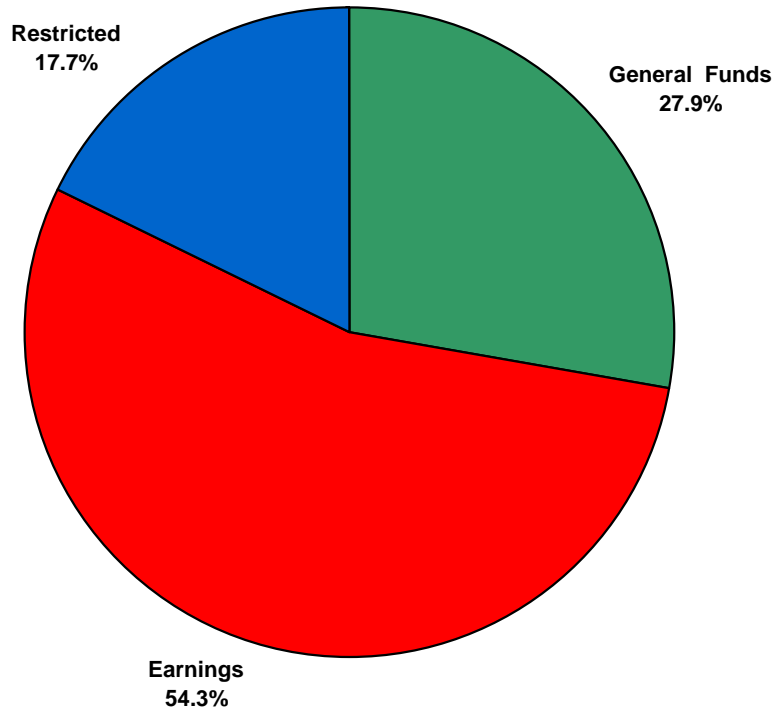
(1) Health System budget includes University Hospitals, James Cancer Hospital & Solove Research Institute, University Hospital East, Ross Heart Hospital, Harding Hospital, and Hospital Physician Network.

(2) Restricted Endowment reflects reclassification of some revenue to Private Grants & Contracts.

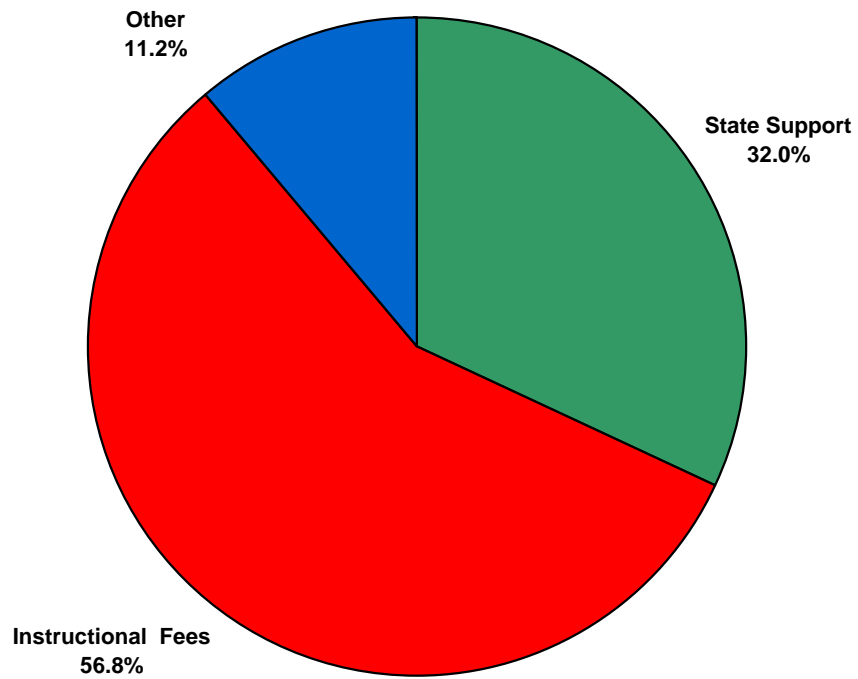
(3) General funds expenditures reflect a new budgeting methodology whereby the budget more closely tracks expenditures in accordance with the financial statements.

BUDGETED RESOURCES Columbus Campus - FY 2008

RESOURCES BY FUND



GENERAL FUNDS BY SOURCE



**DETAILED BREAKOUT OF FY 2008 FINAL FUNDING
RECOMMENDATIONS BY BUDGET CATEGORY
COLUMBUS CAMPUS**

Budget Category	Activity	Continuing	One-Time
Academic Support	Kirwan Institute	\$ -	\$ 200,000
	OSU Pro	\$ -	\$ 350,000
	Chemistry Lab Fee for REEL	\$ -	\$ 460,000
	Subtotal	\$ -	\$ 1,010,000
Compliance	EPA Compliance	\$ -	\$ 180,000
	Audit Consultant	\$ -	\$ 800,000
	HR - OCCF Audit	\$ -	\$ 36,000
	Subtotal	\$ -	\$ 1,016,000
Facilities Support	Solid Waste	\$ 52,000	\$ -
	Utilities	\$ -	\$ 440,000
	Energy Projects	\$ -	\$ 250,000
	Campus Beautification	\$ -	\$ 250,000
	Facilities Planning	\$ -	\$ 350,000
	Subtotal	\$ 52,000	\$ 1,290,000
Library Support	Library Support	\$ 500,000	\$ 250,000
	Subtotal	\$ 500,000	\$ 250,000
Other	President's Operating	\$ 250,000	\$ 1,000,000
	E-Procurement	\$ 285,000	\$ 480,000
	Archiving	\$ 100,000	\$ -
	Women's Place	\$ 78,000	\$ -
	GF Emergency Reserve	\$ -	\$ 1,000,000
	Urban Initiatives	\$ -	\$ 50,000
	Gateway Rent/support	\$ -	\$ 1,250,000
	Subtotal	\$ 713,000	\$ 3,780,000
Outreach and Engagement	WOSU	\$ -	\$ 100,000
	PSA's	\$ -	\$ 100,000
	Outreach and Engagement	\$ -	\$ 300,000
	Subtotal	\$ -	\$ 500,000
Research Support	TIE	\$ 1,000,000	\$ 9,000,000
	Medical Center Support (Phase IV of V)	\$ -	\$ 5,000,000
	Grants Management	\$ -	\$ 2,000,000
	BRT	\$ 100,000	\$ -
	Human Subjects	\$ 250,000	\$ -
	Tech Licensing	\$ 200,000	\$ 400,000
	OSURF Support	\$ 100,000	\$ -
Subtotal	\$ 1,650,000	\$ 16,400,000	
Safety and Security	Fire Safety 1	\$ 250,000	\$ -
	Fire Safety 2	\$ 42,000	\$ -
	Cyber Security 1	\$ 162,000	\$ 450,000
	Cyber Security 2	\$ -	\$ 480,000
	Cyber Security Consultants	\$ -	\$ 200,000
	Business Continuity	\$ -	\$ 325,000
	Building Security	\$ -	\$ 1,300,000
	NIMS Training	\$ -	\$ 45,000
	Safety Engineer	\$ 80,000	\$ -
	White Collar Crime Investigator	\$ 87,000	\$ -
	Security & Commun. Improvement	\$ -	\$ 1,000,000
	Subtotal	\$ 621,000	\$ 3,800,000
Services to Students	SIS (Phase III of V)	\$ -	\$ 9,000,000
	Enrollment Plan	\$ 1,300,000	\$ -
	Carmen Support	\$ -	\$ 263,000
	Disability Services	\$ 13,000	\$ 25,000
	Counseling and Consultation	\$ 169,000	\$ -
	Commencement	\$ 150,000	\$ -
	Subtotal	\$ 1,632,000	\$ 9,288,000
Grand Total	\$ 5,168,000	\$ 37,334,000	

Summary of Regional Campus Cost-Share Agreements

Cost Share Allocation Factors by Function

Campus	Technical College	Last Cost-share Review	Interval Between Reviews	Cost Allocation Factors	Departments Where Cost Allocation Factor Applied	Regional Campus Share	Instruction	Academic Support	Student Services	Institutional Support	Facilities and Public Safety	General Overhead	Auxiliaries	
Lima	Rhodes State College	1992	1 Year	FTE/Headcount	StudentAthletics/Student Activities	30.0%			X					
				FTE/Headcount	Physical Plant/Security	30.0%					X			
				FTE/Headcount	Phone Operator	30.0%						X		
				FTE/Headcount	Library/Room Scheduling	30.0%	X							
Mansfield	North Central State College	2007	Annual	ASF	Plant Operations & Maintenance is based on percentage of assigned space	48.5%					X			
				ASF	Custodial based on assigned shared space. Included in assumption is outside contractor hired by NC State	73.2%					X			
				Headcount	Department workload directly correlates to number of students served (Library/ Student Life/Public Safety)	40.5%		X	X		X			
Marion	Marion Technical College	1987	N/A	Tuition & Subsidy	Transfer modules (Tech students take OSU classes for Tech credit)	0.0%	X							
				Tuition & Subsidy on-campus	Library (OSU contributes 3% of its on campus tuition and subsidy to the Library budget and MTC contributes 2%) OSU administered and we charge 10% service charge	3.0%		X				X		
				50-50	Student activities - MTC administers; Joint Annual Programs (i.e. Financial Aid Fair, Job & Career Fair, etc.) - jointly administered; each campus charges the other a 10% service charge	50.0%				X			X	
				Formula	Courier and mileage	Varies						X	X	
				FTE on-campus	Physical Facilities, Bookstore (treated as a lease through Property Mgt. income only), miscellaneous joint income (i.e. ladies room, food service, payphone commission) - OSU administers and charges 10% service charge	47.8%						X	X	
				FTE on-campus	Land rental, landscaping, parking - OSU administers and charges 10% service charge	47.8%								X
Newark	Central Ohio Technical College	2007	1 Year	50-50	Department workload independent of enrollment swings.	50.0%				X			X	
				Headcount	Department workload directly correlates to number of students served.	51.4%			X	X				
				FTE	Department workload directly correlates to both number of students and student course loads.	56.1%	X	X	X	X	X	X	X	

*Represents FY 2006 Marion Campus cost-share percentage; annual share varies based on changes in enrollment. On-campus FTE excludes enrollment at Delaware branch.

ASF = assignable square feet.

**DETAIL OF BUDGETED RESOURCES AND EXPENDITURES
LIMA CAMPUS BY FUND
(IN THOUSANDS)**

2006-07 Revised Budget	2007-2008				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	3,644	3,918			3,918	7.5%
Appropriations	599	530		65	595	-0.7%
Ohio Grants & Contracts	168			137	137	-18.5%
Subtotal State Support	4,411	4,448	0	202	4,650	5.4%
Federal Grants & Contracts	1,500			1,500	1,500	0.0%
Detail Local Grants & Contracts	0				0	
Subtotal Government	5,911	4,448	0	1,702	6,150	4.0%
Student Fees						
Instructional, General and Tuition	6,688	7,393			7,393	10.5%
Other	145	180			180	24.1%
Subtotal Student Fees	6,833	7,573	0	0	7,573	10.8%
Other Resources						
Health System	0				0	
Auxiliary Sales & Services	0				0	
OSU - Physicians	0				0	
Departmental Sales & Services	0				0	
Private Grants & Contracts	0				0	
Endowment Income	0				0	
Investment Income	175	265			265	51.4%
Other	1,239	738	475		1,213	-2.1%
Subtotal Other	1,414	1,003	475	0	1,478	4.5%
Total Resources	14,158	13,024	475	1,702	15,201	7.4%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	7,430	7,370	395	160	7,925	6.7%
Academic Support	1,743	1,823		45	1,868	7.2%
Student Services	1,352	1,471		25	1,496	10.7%
Institutional Support	1,236	1,394		15	1,409	14.0%
Plant, Operations & Maintenance	846	906		5	911	7.7%
Subtotal Instruction & General	12,607	12,964	395	250	13,609	7.9%
Separately Budgeted Research	70			80	80	14.3%
Public Service	75			45	45	-40.0%
Scholarships & Fellowships	1,325			1,327	1,327	0.2%
Auxiliaries	0				0	
Health System	0				0	
OSU - Physicians	0				0	
Total Expenditures	14,077	12,964	395	1,702	15,061	7.0%

ASSUMPTIONS

- Faculty Compensation Pool of 4.25%
- Staff Compensation Pool of 3.5%
- No Undergraduate Tuition Increase; 5.85% Tuition Increase for Graduate
- Increase of 7.4% in SSI and Tuition Subsidy
- Increase of 3.2% in Access Challenge
- Enrollment FTE projected to increase by 4%

**DETAIL OF BUDGETED RESOURCES AND EXPENDITURES
MANSFIELD CAMPUS BY FUND
(IN THOUSANDS)**

2006-07 Revised Budget	2007-2008				Total Budget	Percent Change
	General	Earnings	Restricted			

RESOURCES

Government Support						
State Share of Instruction	3,954	4,269			4,269	8.0%
Appropriations	1,158	691		551	1,242	7.3%
Ohio Grants & Contracts	168			70	70	-58.3%
Subtotal State Support	5,280	4,960	0	621	5,581	5.7%
Federal Grants & Contracts	1,700			1,416	1,416	-16.7%
Detail: Local Grants & Contracts	0				0	
Subtotal Government	6,980	4,960	0	2,037	6,997	0.2%
Student Fees						
Instructional, General and Tuition	8,343	8,522			8,522	2.1%
Other	125	125			125	0.0%
Subtotal Student Fees	8,468	8,647	0	0	8,647	2.1%
Other Resources						
Health System	0				0	
Auxiliary Sales & Services	66		72		72	9.1%
OSU - Physicians	0				0	
Departmental Sales & Services (1)	457		241		241	-47.3%
Private Grants & Contracts	0				0	
Endowment Income	0				0	
Investment Income	340	366			366	7.6%
Other (2)	201	1,827			1,827	809.0%
Subtotal Other	1,064	2,193	313	0	2,506	135.5%
Total Resources	16,512	15,800	313	2,037	18,150	9.9%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	6,161	6,136		150	6,286	2.0%
Academic Support	1,505	1,735		20	1,755	16.6%
Student Services	1,868	2,587		25	2,612	39.8%
Institutional Support	2,040	2,400		30	2,430	19.1%
Plant, Operations & Maintenance	1,357	1,979		20	1,999	47.3%
Subtotal Instruction & General	12,931	14,837	0	245	15,082	16.6%
Separately Budgeted Research						
Public Service	520		279	1	280	-46.2%
Scholarships & Fellowships	2,617	730		1,691	2,421	-7.5%
Auxiliaries	187		190		190	1.6%
Health System	0				0	
OSU - Physicians	0				0	
Total Expenditures	16,355	15,567	469	2,037	18,073	10.5%

ASSUMPTIONS

- Faculty Compensation Pool of 5.5%
- Staff Compensation Pool of 4.0%
- No Undergraduate Tuition Increase; 5.85% Tuition Increase for Graduate
- Increase of 8.0% in SSI and Tuition Subsidy
- Increase of 6.0% in Access Challenge
- Enrollment FTE projected to increase by 3%

- (1) Change in recording of Income/Expenses for Center for Corporate and Community Education does recognize income from contracts which is directly spent on programs. This is to bring continuity between Mansfield and the Alber Center at Marion. (earnings account)
- (2) Historically, intercampus income was reflected in budget net of expense; reporting income and expense separately (the method used for FY 2008 and subsequent years) is more consistent with standard financial reports.

**DETAIL OF BUDGETED RESOURCES AND EXPENDITURES
MARION CAMPUS BY FUND
(IN THOUSANDS)**

2006-07 Revised Budget	2007-2008				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	3,831	4,199			4,199	9.6%
Appropriations	741	711		66	777	4.9%
Ohio Grants & Contracts	50			50	50	0.0%
Subtotal State Support	4,622	4,910	0	116	5,026	8.7%
Federal Grants & Contracts	2,400			2,400	2,400	0.0%
Detail Local Grants & Contracts	0				0	
Subtotal Government	7,022	4,910	0	2,516	7,426	5.8%
Student Fees						
Instructional, General and Tuition	8,615	8,928			8,928	3.6%
Other	134	138			138	3.0%
Subtotal Student Fees	8,749	9,066	0	0	9,066	3.6%
Other Resources						
Health System	0				0	
Auxiliary Sales & Services	0				0	-100.0%
OSU - Physicians	0				0	
Departmental Sales & Services	54		54		54	0.0%
Private Grants & Contracts	876			740	740	
Endowment Income	0				0	
Investment Income	320	500			500	56.3%
Other	69	73			73	5.8%
Subtotal Other	1,319	573	54	740	1,367	3.6%
Total Resources	17,090	14,549	54	3,256	17,859	4.5%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	6,464	6,623	31	100	6,754	4.5%
Academic Support	1,967	2,141	2	40	2,183	11.0%
Student Services	2,137	2,253	39	38	2,330	9.0%
Institutional Support	2,525	1,901		725	2,626	4.0%
Plant, Operations & Maintenance	1,282	1,336	6	4	1,346	5.0%
Subtotal Instruction & General	14,375	14,254	78	907	15,239	6.0%
Separately Budgeted Research						
Public Service	900		1	849	850	-5.6%
Scholarships & Fellowships	1,788	299		1,500	1,799	0.6%
Auxiliaries	0				0	
Health System	0				0	
OSU - Physicians	0				0	
Total Expenditures	17,063	14,553	79	3,256	17,888	4.8%

ASSUMPTIONS

- Faculty Compensation Pool of 5.5%
- Staff Compensation Pool of 4.0%
- No Undergraduate Tuition Increase; 5.85% Tuition Increase for Graduate
- Increase of 8.6% in SSI and Tuition Subsidy
- Increase of 4.8% in Access Challenge
- Enrollment FTE projected to decrease by 1.9%

**DETAIL OF BUDGETED RESOURCES AND EXPENDITURES
NEWARK CAMPUS BY FUND
(IN THOUSANDS)**

2006-07 Revised Budget	2007-2008				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	5,006	5,497			5,497	9.8%
Appropriations	1,067	1,017		0	1,017	-4.7%
Ohio Grants & Contracts	100			74	74	-26.0%
Subtotal State Support	6,173	6,514	0	74	6,588	6.7%
Federal Grants & Contracts	2,100			2,100	2,100	0.0%
Detail Local Grants & Contracts	0				0	
Subtotal Government	8,273	6,514	0	2,174	8,688	5.0%
Student Fees						
Instructional, General and Tuition	12,024	13,309			13,309	10.7%
Other	282	342			342	21.3%
Subtotal Student Fees	12,306	13,651	0	0	13,651	10.9%
Other Resources						
Health System	0				0	
Auxiliary Sales & Services	84		75		75	-10.2%
OSU - Physicians	0				0	
Departmental Sales & Services	0				0	
Private Grants & Contracts	20			50	50	150.0%
Endowment Income	0				0	
Investment Income	400	500			500	25.0%
Other	320	380			380	18.8%
Subtotal Other	824	880	75	50	1,005	22.0%
Total Resources	21,403	21,045	75	2,224	23,344	9.1%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	10,701	11,801		150	11,951	11.7%
Academic Support	1,804	1,761			1,761	-2.4%
Student Services	2,416	2,818		110	2,928	21.2%
Institutional Support	2,400	2,720			2,720	13.3%
Plant, Operations & Maintenance	1,790	1,976			1,976	10.4%
Subtotal Instruction & General	19,111	21,076	0	260	21,336	11.6%
Separately Budgeted Research	15			25	25	66.7%
Public Service	10			10	10	0.0%
Scholarships & Fellowships	2,104			1,929	1,929	-8.3%
Auxiliaries	84		74		74	-11.9%
Health System	0				0	
OSU - Physicians	0				0	
Total Expenditures	21,324	21,076	74	2,224	23,374	9.6%

ASSUMPTIONS

- Faculty Compensation Pool of 5.5%
- Staff Compensation Pool of 4.0%
- No Undergraduate Tuition Increase; 5.85% Tuition Increase for Graduate
- Increase of 9.4% in SSI and Tuition Subsidy
- Increase of 7.4% in Access Challenge
- Enrollment FTE projected to increase by 3.3%

DETAIL OF BUDGETED RESOURCES AND EXPENDITURES
AGRICULTURAL TECHNICAL INSTITUTE BY FUND
(IN THOUSANDS)

2006-07 Revised Budget	2007-2008				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	4,180	4,383			4,383	4.9%
Appropriations	697	358		426	784	12.5%
Ohio Grants & Contracts	200			150	150	-25.0%
Subtotal State Support	5,077	4,741	0	576	5,317	4.7%
Federal Grants & Contracts	1,600			1,512	1,512	-5.5%
Local Grants & Contracts	1				0	-100.0%
Subtotal Government	6,678	4,741	0	2,088	6,829	2.3%
Student Fees						
Instructional, General and Tuition	4,301	4,171			4,171	-3.0%
Other	0	2			2	
Subtotal Student Fees	4,301	4,173	0	0	4,173	-3.0%
Other Resources						
Health System	0				0	
Auxiliary Sales & Services	0				0	
OSU - Physicians	0				0	
Departmental Sales & Services	1,408		1,565		1,565	11.2%
Private Grants & Contracts	0				0	
Endowment Income ¹	9		56		56	522.2%
Investment Income ²	59	75	15		90	52.5%
Other	432	221	197		418	-3.2%
Subtotal Other	1,908	296	1,833	0	2,129	11.6%
Total Resources	12,887	9,210	1,833	2,088	13,131	1.9%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	5,996	4,653	1,069	250	5,972	-0.4%
Academic Support	792	851		20	871	10.0%
Student Services	945	924		15	939	-0.6%
Institutional Support	1,410	1,344		100	1,444	2.4%
Plant, Operations & Maintenance	1,401	1,359	23	3	1,385	-1.1%
Subtotal Instruction & General	10,544	9,131	1,092	388	10,611	0.6%
Separately Budgeted Research	400			500	500	25.0%
Public Service	1,256		928	300	1,228	-2.2%
Scholarships & Fellowships	1,002	102		900	1,002	0.0%
Auxiliaries	0				0	
Health System	0				0	
OSU - Physicians	0				0	
Total Expenditures	13,202	9,233	2,020	2,088	13,341	1.1%

ASSUMPTIONS

- Faculty Compensation Pool of 4.0%
- Staff Compensation Pool of 3.5%
- No Tuition Increase
- Increase of 4.8% in SSI and Tuition Subsidy
- Increase of 3.9% in Access Challenge
- Enrollment FTE projected to increase by 1%
- Does not include budget for Hawks Nest Golf Course; date of possession TBD

¹ Variance result of inclusion of Dennison and Shisler endowments for FY 2008

² Variance result of higher income for FY 2007 than projected

**DETAIL OF BUDGETED RESOURCES AND EXPENDITURES
OHIO AGRICULTURAL AND RESEARCH DEVELOPMENT CENTER BY FUND
(IN THOUSANDS)**

2006-07 Revised Budget	2007-2008				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	0				0	
Appropriations	35,955			37,174	37,174	3.4%
Ohio Grants & Contracts	115			115	115	0.0%
Subtotal State Support	36,070	0	0	37,289	37,289	3.4%
Federal Grants & Contracts	6,800			17,400	17,400	155.9%
Detail Local Grants & Contracts	200			200	200	0.0%
Subtotal Government	43,070	0	0	54,889	54,889	27.4%
Student Fees						
Instructional, General and Tuition	0				0	
Other	0				0	
Subtotal Student Fees	0	0	0	0	0	
Other Resources						
Health System	0				0	
Auxiliary Sales & Services	750			900	900	20.0%
OSU - Physicians	0				0	
Departmental Sales & Services	1,290		1,525		1,525	18.2%
Private Grants & Contracts	2,700			2,200	2,200	-18.5%
Endowment Income	700			700	700	0.0%
Investment Income	0				0	
Other	0				0	
Subtotal Other	5,440	0	1,525	3,800	5,325	-2.1%
Total Resources	48,510	0	1,525	58,689	60,214	24.1%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	850			1,000	1,000	17.6%
Academic Support	600			600	600	0.0%
Student Services	0				0	
Institutional Support	4,190		725	4,500	5,225	24.7%
Plant, Operations & Maintenance	6,700		800	5,500	6,300	-6.0%
Subtotal Instruction & General	12,340	0	1,525	11,600	13,125	6.4%
Separately Budgeted Research						
Separately Budgeted Research	35,125			46,000	46,000	31.0%
Public Service	1,000			1,000	1,000	0.0%
Scholarships & Fellowships	45			89	89	97.8%
Auxiliaries	0				0	
Health System	0				0	
OSU - Physicians	0				0	
Total Expenditures	48,510	0	1,525	58,689	60,214	24.1%

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III. GOVERNMENT SUPPORT

Summary of State Support - Columbus Campus	III. 1
Summary of State Support - Extended Campuses	III. 2

**SUMMARY OF STATE SUPPORT
COLUMBUS CAMPUS
(IN THOUSANDS)**

2006-07 Revised Budget	2007-2008			Dollar Change	Percent Change
	General Funds	Restrct'd	Total Budget		

CORE FUNDING

Instructional Funding
Mission-Based Core Funding:
 Success Challenge
 Research Incentive (1)
 Innovation Incentive
 Priorities in Graduate Education
Subtotal Core Funding

314,597	330,189		330,189	15,592	5.0%
11,029	11,098		11,098	69	0.6%
7,826		13,207	13,207	5,381	68.8%
1,947	1,947		1,947	(0)	0.0%
572		572	572	0	0.0%
335,971	343,234	13,779	357,013	21,042	6.3%

APPROPRIATIONS

OSU-Specific Line Items:
 Cooperative Extension
 Clinical Teaching
 Sea Grants
 Dental/Veterinary Medicine
 Supercomputer
 OARNET
 Ohio Learning Network
 OSU Glenn Institute
 BioMEMS Program
 Subtotal OSU-Specific Line Items

General Line Items
 Teacher Improvement Initiatives
 Urban Universities
 College Readiness and Access
 Library Book Depository
 Student Support Services
 Capital Component
 Medical Items:
 Family Practice
 Primary Care
 Geriatric Medicine
 Area Health Education Center
 Subtotal General Line Items

25,645		26,273	26,273	628	2.4%
13,566		13,566	13,566	0	0.0%
232		300	300	68	29.3%
1,277		1,277	1,277	0	0.0%
4,271		4,271	4,271	0	0.0%
3,727		3,727	3,727	0	0.0%
3,119		3,119	3,119	0	0.0%
286	619		619	333	116.4%
100		100	100	0	0.0%
52,223	619	52,633	53,252	1,029	2.0%
1,196		1,196	1,196	0	0.0%
140		315	315	175	125.0%
319		319	319	0	0.0%
397		397	397	0	0.0%
170	170		170	0	0.0%
1,237		1,213	1,213	(24)	-1.9%
706		706	706	0	0.0%
297		297	297	0	0.0%
107		107	107	0	0.0%
181		181	181	0	0.0%
4,750	170	4,731	4,901	151	3.2%
56,973	789	57,364	58,153	1,180	2.1%

Total Appropriations

OHIO GRANTS & CONTRACTS

57,071	8,657	60,000	68,657	11,586	20.3%
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TOTAL STATE SUPPORT

450,015	352,680	131,143	483,823	33,808	7.5%
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(1) Formerly known as Research Challenge

**SUMMARY OF STATE SUPPORT
EXTENDED CAMPUSES
(IN THOUSANDS)**

2006-07 Total Budget	2007-08		Total Budget	Dollar Change	Percent Change
	General Funds	Restrct'd			

LIMA CAMPUS

State Share of Instruction
 State Appropriations
 Access Challenge
 Jobs Challenge
 Capital Component
 Subtotal Appropriations

 State Grants & Contracts

 Total Lima Campus

3,644	3,918		3,918	274	7.5%
463	478		478	15	3.2%
69	52		52	(17)	-24.6%
67		65	65	(2)	-3.0%
599	530	65	595	(4)	-0.7%
168	0	137	137	(31)	-18.5%
4,411	4,448	202	4,650	239	5.4%

MANSFIELD CAMPUS

State Share of Instruction
 State Appropriations
 Access Challenge
 Jobs Challenge
 Capital Component
 Subtotal Appropriations

 State Grants & Contracts

 Total Mansfield Campus

3,954	4,269		4,269	315	8.0%
602	639		639	37	6.1%
89	52		52	(37)	-41.6%
467		551	551	84	18.0%
1,158	691	551	1,242	84	7.3%
168		70	70	(98)	-58.3%
5,280	4,960	621	5,581	301	5.7%

MARION CAMPUS

State Share of Instruction
 State Appropriations
 Access Challenge
 Jobs Challenge
 Capital Component
 Subtotal Appropriations

 State Grants & Contracts

 Total Marion Campus

3,831	4,199		4,199	368	9.6%
631	659		659	28	4.4%
104	52		52	(52)	-50.0%
6		66	66	60	1000.0%
741	711	66	777	36	4.9%
50		50	50	0	0.0%
4,622	4,910	116	5,026	404	8.7%

**SUMMARY OF STATE SUPPORT
EXTENDED CAMPUSES
(IN THOUSANDS)**

2006-07 Total Budget	2007-08		Total Budget	Dollar Change	Percent Change
	General Funds	Restrct'd			

NEWARK CAMPUS

State Share of Instruction
 State Appropriations
 Access Challenge
 Jobs Challenge
 Capital Component
 Subtotal Appropriations

 State Grants & Contracts

 Total Newark Campus

5,006	5,497		5,497	491	9.8%
928	965		965	37	4.0%
65	52		52		0.0%
74		0	0	(74)	-100.0%
1,067	1,017	0	1,017	(50)	-4.7%
100		74	74	(26)	-26.0%
6,173	6,514	74	6,588	415	6.7%

AGRICULTURAL TECH INSTITUTE

State Share of Instruction
 State Appropriations
 Access Challenge
 Jobs Challenge
 Student Support Services
 Capital Component
 Subtotal Appropriations

 State Grants & Contracts

 Total ATI

4,180	4,383		4,383	203	4.9%
243	251		251	8	3.3%
86	77		77	(9)	-10.5%
30	30		30		
338		426	426	88	26.0%
697	358	426	784	87	12.5%
200		150	150	(50)	-25.0%
5,077	4,741	576	5,317	240	4.7%

OARDC

Appropriations
 State Grants & Contracts

 Total OARDC

35,955		37,174	37,174	1,219	3.4%
115		115	115	0	0.0%
36,070	0	37,289	37,289	1,219	3.4%

TOTAL EXTENDED CAMPUSES

State Share of Instruction
 Appropriations
 State Grants & Contracts

 Total Extended Campuses

20,615	22,266	0	22,266	1,651	8.0%
40,217	3,307	38,282	41,589	1,372	3.4%
801	0	596	596	(205)	-25.6%
61,633	25,573	38,878	64,451	2,818	4.6%

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IV. STUDENT FEES

Summary of Student Fee Income - Columbus Campus	IV. 1
Student Fee Schedules - Quarterly/Semester Fees Per Hour	IV. 2
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Summary of Typical Student Fees - Columbus Campus	IV. 16
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SUMMARY OF STUDENT FEE INCOME COLUMBUS CAMPUS

(IN THOUSANDS)

FY 2007 Revised Budget	FY 2008 Budget	Dollar Change	Percent Change
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INSTRUCTIONAL FEES

Instructional Fees
General Fees
Non-Resident Surcharge

Subtotal Instructional Fees

OTHER FEES

Student Activity Fee
Application Fees
Acceptance Fees
Recreation Fee
Technology Fees
Program Fees
Flight Instruction
Medical Instrument Fees
Other

Subtotal Other Fees

TOTAL STUDENT FEE INCOME

466,264	481,579	15,315	3.3%
19,599	19,724	125	0.6%
117,469	124,113	6,644	5.7%
603,332	625,416	22,084	3.7%
2,281	2,323	42	1.8%
2,065	2,065	0	0.0%
1,075	1,075	0	0.0%
11,243	12,454	1,211	10.8%
4,100	4,800	700	17.1%
1,308	3,400	2,092	159.9%
900	900	0	0.0%
2,205	2,205	0	0.0%
1,835	1,862	27	1.5%
27,012	31,084	4,072	15.1%
630,344	656,500	26,156	4.1%

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

Undergraduate Tier 2*								
Students first enrolled Spring Quarter 2003 or earlier (1)								
Credit Hours	Instrn'l Fees	General Fees		Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity					
				(2)	(3)			
0	218	11	2		9	240	175	415
1	437	21	3		9	470	350	820
2	547	26	3		9	585	701	1,286
3	656	32	4		9	701	1,051	1,752
4	875	42	5	81	9	1,012	1,401	2,413
5	1,094	53	6	81	9	1,243	1,751	2,994
6	1,312	63	8	81	9	1,473	2,102	3,575
7	1,531	74	9	81	9	1,704	2,452	4,156
8	1,750	84	10	81	9	1,934	2,802	4,736
9	1,969	95	11	81	9	2,165	3,152	5,317
10	2,187	105	13	81	9	2,395	3,503	5,898
11	2,406	116	14	81	9	2,626	3,853	6,479
12+	2,625	126	15	81	9	2,856	4,203	7,059

Undergraduate Tier 3*								
Students first enrolled after Spring Quarter 2003								
Credit Hours	Instrn'l Fees	General Fees		Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity					
				(2)	(3)			
0	221	11	2		9	243	175	418
1	443	21	3		9	476	350	826
2	555	26	3		9	593	701	1,294
3	665	32	4		9	710	1,051	1,761
4	887	42	5	81	9	1,024	1,401	2,425
5	1,109	53	6	81	9	1,258	1,751	3,009
6	1,330	63	8	81	9	1,491	2,102	3,593
7	1,552	74	9	81	9	1,725	2,452	4,177
8	1,774	84	10	81	9	1,958	2,802	4,760
9	1,996	95	11	81	9	2,192	3,152	5,344
10	2,217	105	13	81	9	2,425	3,503	5,928
11	2,439	116	14	81	9	2,659	3,853	6,512
12+	2,661	126	15	81	9	2,892	4,203	7,095

* See Detail of Selected Rates for clinic, technology, and program fees charged by certain programs.

(1) Tier 1, for full-time continuing undergraduates who were first enrolled at Ohio State prior to Summer Quarter 2002, will phase out effective Autumn Quarter 2007. Any students remaining in that tier move into Tier 2.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA fee goes to the Central Ohio Transit Authority for student bus passes.

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

<u>Masters & PhD (1)</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(2)	(3)		
0	194	8	1			9	212	448
1	387	16	2			9	472	886
2	619	25	3			9	944	1,600
3	928	38	5			9	1,415	2,395
4	1,237	50	6	81		9	1,887	3,270
5	1,547	63	8	81		9	2,359	4,067
6	1,856	76	9	81		9	2,831	4,862
7	2,165	88	11	81		9	3,303	5,657
8	2,474	101	12	81		9	3,774	6,451
9	2,784	113	14	81		9	4,246	7,247
10+	3,093	126	15	81		9	4,718	8,042

<u>MLHR (4)</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(2)	(3)		
0	201	8	1			9	236	455
1	402	16	2			9	472	901
2	643	25	3			9	944	1,624
3	964	38	5			9	1,415	2,431
4	1,285	50	6	81		9	1,887	3,318
5	1,607	63	8	81		9	2,359	4,127
6	1,928	76	9	81		9	2,831	4,934
7	2,249	88	11	81		9	3,303	5,741
8	2,570	101	12	81		9	3,774	6,547
9	2,892	113	14	81		9	4,246	7,355
10+	3,213	126	15	81		9	4,718	8,162

(1) See Detail of Selected Rates for clinic, technology, and program fees charged by certain programs.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA fee goes to the Central Ohio Transit Authority for student bus passes.

(4) Students in this program also pay a \$174 learning technology fee prorated by credit hour.

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

<u>MBA/MBLE (1)</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(2)	(3)		
0	416	8	1			9	434	236
1	832	16	2			9	859	472
2	1,331	25	3			9	1,368	944
3	1,997	38	5			9	2,049	1,415
4	2,662	50	6	81		9	2,808	1,887
5	3,328	63	8	81		9	3,489	2,359
6	3,994	76	9	81		9	4,169	2,831
7	4,659	88	11	81		9	4,848	3,303
8	5,325	101	12	81		9	5,528	3,774
9	5,990	113	14	81		9	6,207	4,246
10+	6,656	126	15	81		9	6,887	4,718

<u>Part-Time MBA (1)</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(2)	(3)		
0	410	8	1			9	428	236
1	819	16	2			9	846	472
2	1,310	25	3			9	1,347	944
3	1,965	38	5			9	2,017	1,415
4	2,620	50	6	81		9	2,766	1,887
5	3,276	63	8	81		9	3,437	2,359
6	3,931	76	9	81		9	4,106	2,831
7	4,586	88	11	81		9	4,775	3,303
8	5,241	101	12	81		9	5,444	3,774
9	5,896	113	14	81		9	6,113	4,246
10+	6,551	126	15	81		9	6,782	4,718

(1) Students in this program also pay a \$174 learning technology fee prorated by credit hour.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA fee goes to the Central Ohio Transit Authority for student bus passes.

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

EMBA (1)								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
			(2)	(3)				
0	825	8	1		9	843		843
1	1,650	16	2		9	1,677		1,677
2	2,640	25	3		9	2,677		2,677
3	3,961	38	5		9	4,013		4,013
4	5,281	50	6	81	9	5,427		5,427
5	6,601	63	8	81	9	6,762		6,762
6	7,921	76	9	81	9	8,096		8,096
7	9,241	88	11	81	9	9,430		9,430
8	10,562	101	12	81	9	10,765		10,765
9	11,882	113	14	81	9	12,099		12,099
10+	13,202	126	15	81	9	13,433		13,433

Master of Accounting (1)								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
			(2)	(3)				
0	459	8	1		9	477	236	713
1	918	16	2		9	945	472	1,417
2	1,469	25	3		9	1,506	944	2,450
3	2,203	38	5		9	2,255	1,415	3,670
4	2,937	50	6	81	9	3,083	1,887	4,970
5	3,672	63	8	81	9	3,833	2,359	6,192
6	4,406	76	9	81	9	4,581	2,831	7,412
7	5,140	88	11	81	9	5,329	3,303	8,632
8	5,874	101	12	81	9	6,077	3,774	9,851
9	6,609	113	14	81	9	6,826	4,246	11,072
10+	7,343	126	15	81	9	7,574	4,718	12,292

(1) Students in this program also pay a \$174 learning technology fee prorated by credit hour.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA fee goes to the Central Ohio Transit Authority for student bus passes.

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

<u>AuD/MSLP</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
				(1)	(2)			
0	201	8	1		9	219	236	455
1	401	16	2		9	428	472	900
2	642	25	3		9	679	944	1,623
3	963	38	5		9	1,015	1,415	2,430
4	1,284	50	6	81	9	1,430	1,887	3,317
5	1,605	63	8	81	9	1,766	2,359	4,125
6	1,926	76	9	81	9	2,101	2,831	4,932
7	2,247	88	11	81	9	2,436	3,303	5,739
8	2,568	101	12	81	9	2,771	3,774	6,545
9	2,889	113	14	81	9	3,106	4,246	7,352
10+	3,210	126	15	81	9	3,441	4,718	8,159

<u>Health Administration</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
				(1)	(2)			
0	231	8	1		9	249	236	485
1	462	16	2		9	489	472	961
2	739	25	3		9	776	944	1,720
3	1,109	38	5		9	1,161	1,415	2,576
4	1,478	50	6	81	9	1,624	1,887	3,511
5	1,848	63	8	81	9	2,009	2,359	4,368
6	2,218	76	9	81	9	2,393	2,831	5,224
7	2,587	88	11	81	9	2,776	3,303	6,079
8	2,957	101	12	81	9	3,160	3,774	6,934
9	3,326	113	14	81	9	3,543	4,246	7,789
10+	3,696	126	15	81	9	3,927	4,718	8,645

(1) The Recreation Fee is a flat fee for four or more credit hours.

(2) The COTA fee goes to the Central Ohio Transit Authority for student bus passes.

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

Public Health MPH								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
				(1)	(2)			
0	205	8	1		9	223	236	459
1	409	16	2		9	436	472	908
2	655	25	3		9	692	944	1,636
3	983	38	5		9	1,035	1,415	2,450
4	1,310	50	6	81	9	1,456	1,887	3,343
5	1,638	63	8	81	9	1,799	2,359	4,158
6	1,965	76	9	81	9	2,140	2,831	4,971
7	2,293	88	11	81	9	2,482	3,303	5,785
8	2,620	101	12	81	9	2,823	3,774	6,597
9	2,948	113	14	81	9	3,165	4,246	7,411
10+	3,275	126	15	81	9	3,506	4,718	8,224

Public Health PEP								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
				(1)	(2)			
0	205	8	1		9	223	236	459
1	409	16	2		9	436	472	908
2	655	25	3		9	692	944	1,636
3	983	38	5		9	1,035	1,415	2,450
4	1,310	50	6	81	9	1,456	1,887	3,343
5	1,638	63	8	81	9	1,799	2,359	4,158
6	1,965	76	9	81	9	2,140	2,831	4,971
7	2,293	88	11	81	9	2,482	3,303	5,785
8	2,620	101	12	81	9	2,823	3,774	6,597
9	2,948	113	14	81	9	3,165	4,246	7,411
10+	3,275	126	15	81	9	3,506	4,718	8,224

(1) The Recreation Fee is a flat fee for four or more credit hours.

(2) The COTA fee goes to the Central Ohio Transit Authority for student bus passes.

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

<u>Master of Physical Therapy</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
				(1)	(2)			
0	212	8	1		9	230	236	466
1	423	16	2		9	450	472	922
2	677	25	3		9	714	944	1,658
3	1,016	38	5		9	1,068	1,415	2,483
4	1,355	50	6	81	9	1,501	1,887	3,388
5	1,694	63	8	81	9	1,855	2,359	4,214
6	2,032	76	9	81	9	2,207	2,831	5,038
7	2,371	88	11	81	9	2,560	3,303	5,863
8	2,710	101	12	81	9	2,913	3,774	6,687
9	3,048	113	14	81	9	3,265	4,246	7,511
10+	3,387	126	15	81	9	3,618	4,718	8,336

<u>Master of Occupational Therapy</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
				(1)	(2)			
0	207	8	1		9	225	236	461
1	414	16	2		9	441	472	913
2	662	25	3		9	699	944	1,643
3	993	38	5		9	1,045	1,415	2,460
4	1,324	50	6	81	9	1,470	1,887	3,357
5	1,655	63	8	81	9	1,816	2,359	4,175
6	1,985	76	9	81	9	2,160	2,831	4,991
7	2,316	88	11	81	9	2,505	3,303	5,808
8	2,647	101	12	81	9	2,850	3,774	6,624
9	2,978	113	14	81	9	3,195	4,246	7,441
10+	3,309	126	15	81	9	3,540	4,718	8,258

(1) The Recreation Fee is a flat fee for four or more credit hours.

(2) The COTA fee goes to the Central Ohio Transit Authority for student bus passes.

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

Master of Social Work (1)								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(2)	(3)		
0	203	8	1			9	221	236
1	405	16	2			9	432	472
2	648	25	3			9	685	1,629
3	972	38	5			9	1,024	2,439
4	1,296	50	6	81		9	1,442	1,887
5	1,620	63	8	81		9	1,781	2,359
6	1,943	76	9	81		9	2,118	2,831
7	2,267	88	11	81		9	2,456	3,303
8	2,591	101	12	81		9	2,794	3,774
9	2,915	113	14	81		9	3,132	4,246
10+	3,239	126	15	81		9	3,470	4,718

Pharmacy								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(2)	(3)		
0	289	8	1			9	307	314
1	577	16	2			9	604	627
2	922	25	3			9	959	1,004
3	1,384	38	5			9	1,436	1,506
4	1,845	50	6	81		9	1,991	2,008
5	2,306	63	8	81		9	2,467	2,510
6	2,767	76	9	81		9	2,942	3,011
7	3,228	88	11	81		9	3,417	3,513
8	3,690	101	12	81		9	3,893	4,015
9	4,151	113	14	81		9	4,368	4,517
10+	4,612	126	15	81		9	4,843	5,019

(1) Students in this program may also pay a field practicum fee of \$50 per quarter.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA fee goes to the Central Ohio Transit Authority for student bus passes.

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

<u>Medicine</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(1)	(2)		
0	553	8	1			9	301	872
1	1,106	16	2			9	601	1,734
2	1,769	25	3			9	961	2,767
3	2,654	38	5			9	1,442	4,148
4	3,539	50	6	81		9	1,922	5,607
5	4,424	63	8	81		9	2,403	6,988
6	5,308	76	9	81		9	2,884	8,367
7	6,193	88	11	81		9	3,364	9,746
8	7,078	101	12	81		9	3,845	11,126
9	7,962	113	14	81		9	4,325	12,504
10+	8,847	126	15	81		9	4,806	13,884

<u>Optometry (3)</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(1)	(2)		
0	347	8	1			9	606	971
1	694	16	2			9	1,211	1,932
2	1,110	25	3			9	1,937	3,084
3	1,665	38	5			9	2,906	4,623
4	2,220	50	6	81		9	3,875	6,241
5	2,775	63	8	81		9	4,844	7,780
6	3,329	76	9	81		9	5,812	9,316
7	3,884	88	11	81		9	6,781	10,854
8	4,439	101	12	81		9	7,750	12,392
9	4,994	113	14	81		9	8,718	13,929
10+	5,549	126	15	81		9	9,687	15,467

(1) The Recreation Fee is a flat fee for four or more credit hours.

(2) The COTA fee goes to the Central Ohio Transit Authority for student bus passes.

(3) Optometry students also pay a flat \$340 per quarter equipment fee.

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

<u>Dentistry (1)</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(2)	(3)		
0	500	8	1			9	518	1,124
1	999	16	2			9	1,026	2,237
2	1,599	25	3			9	1,636	3,573
3	2,398	38	5			9	2,450	5,356
4	3,198	50	6	81		9	3,344	7,219
5	3,997	63	8	81		9	4,158	9,002
6	4,796	76	9	81		9	4,971	10,783
7	5,596	88	11	81		9	5,785	12,566
8	6,395	101	12	81		9	6,598	14,348
9	7,195	113	14	81		9	7,412	16,130
10+	7,994	126	15	81		9	8,225	17,912

<u>Vet Medicine</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(2)	(3)		
0	430	8	1			9	448	1,074
1	860	16	2			9	887	2,139
2	1,377	25	3			9	1,414	3,417
3	2,065	38	5			9	2,117	5,121
4	2,753	50	6	81		9	2,899	6,905
5	3,442	63	8	81		9	3,603	8,610
6	4,130	76	9	81		9	4,305	10,313
7	4,818	88	11	81		9	5,007	12,017
8	5,506	101	12	81		9	5,709	13,720
9	6,195	113	14	81		9	6,412	15,425
10+	6,883	126	15	81		9	7,114	17,128

(1) Dentistry students also pay a flat \$984 per quarter equipment fee.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA fee goes to the Central Ohio Transit Authority for student bus passes.

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

<u>Law (Semester)</u>								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
			(1)	(2)				
0	580	12	2		13.50	607.50	460	1,067.50
1	1,160	24	3		13.50	1,200.50	919	2,119.50
2	1,855	38	4		13.50	1,910.50	1,470	3,380.50
3	2,783	57	7		13.50	2,860.50	2,205	5,065.50
4	3,711	76	9	121.50	13.50	3,931.00	2,940	6,871.00
5	4,639	95	11	121.50	13.50	4,880.00	3,675	8,555.00
6	5,566	113	13	121.50	13.50	5,827.00	4,410	10,237.00
7	6,494	132	15	121.50	13.50	6,776.00	5,145	11,921.00
8	7,422	151	18	121.50	13.50	7,726.00	5,880	13,606.00
9	8,349	170	20	121.50	13.50	8,674.00	6,615	15,289.00
10+	9,277	189	22	121.50	13.50	9,623.00	7,350	16,973.00

(1) The Recreation Fee is a flat fee for four or more credit hours.

(2) The COTA fee goes to the Central Ohio Transit Authority for student bus passes.

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER**

LIMA, MANSFIELD, MARION AND NEWARK CAMPUSES

<u>Undergraduate - Lower Division</u>							
Credit Hours	Instrn'l Fees	General Fees	Resident Total	BOR - AC Credit	Total After Access	Non-Resident Tuition	Non-Resident Total
0	167	7	174	(16)	158	175	333
1	334	13	347	(32)	315	350	665
2	417	16	433	(40)	393	701	1,094
3	501	20	521	(48)	473	1,051	1,524
4	667	26	693	(64)	629	1,401	2,030
5	834	33	867	(80)	787	1,751	2,538
6	1,001	39	1,040	(96)	944	2,102	3,046
7	1,168	46	1,214	(112)	1,102	2,452	3,554
8	1,335	52	1,387	(128)	1,259	2,802	4,061
9	1,502	59	1,561	(144)	1,417	3,152	4,569
10	1,668	65	1,733	(160)	1,573	3,503	5,076
11	1,835	72	1,907	(176)	1,731	3,853	5,584
12+	2,002	78	2,080	(192)	1,888	4,203	6,091

<u>Undergraduate - Upper Division</u>							
Credit Hours	Instrn'l Fees	General Fees	Resident Total	BOR - AC Credit	Total After Access	Non-Resident Tuition	Non-Resident Total
0	167	7	174	0	174	175	349
1	334	13	347	0	347	350	697
2	417	16	433	0	433	701	1,134
3	501	20	521	0	521	1,051	1,572
4	667	26	693	0	693	1,401	2,094
5	834	33	867	0	867	1,751	2,618
6	1,001	39	1,040	0	1,040	2,102	3,142
7	1,168	46	1,214	0	1,214	2,452	3,666
8	1,335	52	1,387	0	1,387	2,802	4,189
9	1,502	59	1,561	0	1,561	3,152	4,713
10	1,668	65	1,733	0	1,733	3,503	5,236
11	1,835	72	1,907	0	1,907	3,853	5,760
12+	2,002	78	2,080	0	2,080	4,203	6,283

**2007-2008 STUDENT FEE SCHEDULE
FEES PER QUARTER**

LIMA, MANSFIELD, MARION AND NEWARK CAMPUSES

<u>Graduate</u>							
Credit Hours	Instrn'l Fees	General Fees	Resident Total	BOR - AC Credit	Total After Access	Non-Resident Tuition	Non-Resident Total
0	192	5	197	0	197	236	433
1	384	10	394	0	394	472	866
2	614	16	630	0	630	944	1,574
3	921	23	944	0	944	1,415	2,359
4	1,228	31	1,259	0	1,259	1,887	3,146
5	1,535	39	1,574	0	1,574	2,359	3,933
6	1,841	47	1,888	0	1,888	2,831	4,719
7	2,148	55	2,203	0	2,203	3,303	5,506
8	2,455	62	2,517	0	2,517	3,774	6,291
9	2,762	70	2,832	0	2,832	4,246	7,078
10+	3,069	78	3,147	0	3,147	4,718	7,865

AGRICULTURAL TECHNICAL INSTITUTE

<u>Undergraduate</u>							
Credit Hours	Instrn'l Fees	General Fees	Resident Total	BOR - AC Credit	Total After Access	Non-Resident Tuition	Non-Resident Total
0	166	7	173	(10)	163	175	338
1	332	13	345	(20)	325	350	675
2	415	16	431	(25)	406	701	1,107
3	499	20	519	(30)	489	1,051	1,540
4	665	26	691	(40)	651	1,401	2,052
5	831	33	864	(50)	814	1,751	2,565
6	997	39	1,036	(60)	976	2,102	3,078
7	1,163	46	1,209	(69)	1,140	2,452	3,592
8	1,329	52	1,381	(79)	1,302	2,802	4,104
9	1,496	59	1,555	(89)	1,466	3,152	4,618
10	1,662	65	1,727	(99)	1,628	3,503	5,131
11	1,828	72	1,900	(109)	1,791	3,853	5,644
12+	1,994	78	2,072	(119)	1,953	4,203	6,156

ANNUAL FEE HISTORY

COLUMBUS CAMPUS RESIDENT FEES

FY 1998	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	10 Year Average Increase
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Undergraduate:

- Tier 1
- Tier 2
- Tier 3

- (1)
- (2)
- (2)
- (2)

FY 1998	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	10 Year Average Increase
3,660	5,991	6,765	7,170	7,599	NA	NA
3,660	6,540	7,383	7,827	8,298	8,298	8.5%
3,660	6,624	7,479	7,929	8,406	8,406	8.7%

Graduate Programs:

- Masters & PhD
- MLHR
- MBA
- EMBA
- Master of Accounting
- AuD/MSLP
- Health Administration
- Public Health MPH
- Public Health PEP
- Master of Physical Therapy
- Master of Occupational Therapy
- Master of Social Work

- (1)
- (4)
- (4)
- (3)
- (3)
- (4)
- (4)
- (4)
- (4)
- (3)
- (3)
- (4)

5,187	7,206	8,142	8,634	9,132	9,657	6.4%
5,187	7,575	8,448	8,952	9,471	10,017	6.8%
5,385	13,635	14,970	17,181	18,696	20,346	14.2%
NA	31,749	34,926	33,651	35,334	39,984	NA
NA	17,556	18,594	19,707	19,707	22,407	NA
5,187	7,206	8,142	8,634	9,462	10,008	6.8%
5,187	8,556	9,669	10,245	10,839	11,466	8.3%
5,187	7,620	8,607	9,120	9,648	10,203	7.0%
5,187	7,620	8,607	9,120	9,648	10,203	7.0%
NA	7,866	8,886	9,417	9,963	10,539	NA
NA	7,227	8,142	8,940	9,744	10,305	NA
5,187	7,206	8,142	8,634	9,132	10,095	6.9%

Professional:

- Pharmacy
- Dentistry
- Optometry
- Veterinary Medicine
- Law
- Medicine

- (1)

6,000	9,591	10,707	11,967	13,071	14,214	9.0%
9,165	16,020	18,297	20,469	22,380	24,360	10.3%
8,517	12,369	13,095	14,388	15,651	17,025	7.2%
8,691	14,589	16,305	17,757	19,323	21,027	9.2%
7,022	13,024	14,298	15,710	17,246	18,932	10.4%
10,968	19,278	21,897	23,208	24,987	26,919	9.4%

- (1) Full time fees for undergraduates are 12+ hours, and for Graduates and Professional programs they are 10+ hours. Fee numbers include only the instructional and general fees.
Tier 1, for full-time continuing undergraduates who were first enrolled at Ohio State prior to Summer Quarter 2002, will phase out effective Autumn Quarter 2007. Any students remaining in that tier move into Tier 2.
- (2) Tier 2 students were first enrolled between Summer 2002 and Spring 2003.
Tier 3 students were first enrolled after Spring 2003.
- (3) These degree granting programs were created after 1998.
- (4) These are graduate programs that once charged the graduate fee but now have differential fees.

SUMMARY OF TYPICAL STUDENT FEES COLUMBUS CAMPUS UNDERGRADUATES

TIER 2 STUDENTS ⁽¹⁾ First Enrolled Spring 2003 or Earlier				TIER 3 STUDENTS First Enrolled After Spring 2003			
2006-07 Fees	2007-08 Fees	Dollar Change	Percent Change	2006-07 Fees	2007-08 Fees	Dollar Change	Percent Change

RESIDENT FEES

Instructional & General		8,253	8,253	0	0.0%	8,361	8,361	0	0.0%
Student Activity Fee	(2)	45	45	0	0.0%	45	45	0	0.0%
Recreation Fee		234	243	9	3.8%	234	243	9	3.8%
Room & Board	(3)	7,236	7,581	345	4.8%	7,236	7,581	345	4.8%
Subtotal		15,768	16,122	354	2.2%	15,876	16,230	354	2.2%
Health Insurance	(4)	1,365	1,434	69	5.1%	1,365	1,434	69	5.1%
Parking	(5)	72	76	4	5.0%	72	76	4	5.0%
COTA Pass		27	27	0	0.0%	27	27	0	0.0%
Football Tickets	(6)	116	120	4	3.4%	116	120	4	3.4%
Basketball Tickets	(7)	110	115	5	4.5%	110	115	5	4.5%
Total		17,458	17,894	436	2.5%	17,566	18,002	436	2.5%

NON-RESIDENT FEES

Instructional & General		8,253	8,253	0	0.0%	8,361	8,361	0	0.0%
Non-Resident Tuition		11,895	12,609	714	6.0%	11,895	12,609	714	6.0%
Student Activity Fee	(1)	45	45	0	0.0%	45	45	0	0.0%
Recreation Fee	(2)	234	243	9	3.8%	234	243	9	3.8%
Room & Board	(3)	7,236	7,581	345	4.8%	7,236	7,581	345	4.8%
Subtotal		27,663	28,731	1,068	3.9%	27,771	28,839	1,068	3.8%
Health Insurance	(4)	1,365	1,434	69	5.1%	1,365	1,434	69	5.1%
Parking	(5)	72	76	4	5.0%	72	76	4	5.0%
COTA Pass		27	27	0	0.0%	27	27	0	0.0%
Football Tickets	(6)	116	120	4	3.4%	116	120	4	3.4%
Basketball Tickets	(7)	110	115	5	4.5%	110	115	5	4.5%
Total		29,353	30,503	1,150	3.9%	29,461	30,611	1,150	3.9%

- (1) Tier 1, for full-time continuing undergraduates who were first enrolled at Ohio State prior to Summer Quarter 2002, will phase out effective Autumn Quarter 2007. Any students remaining in that tier move into Tier 2.
- (2) The student activity fee is within the fee cap, and is considered part of the general fee for undergraduates.
- (3) Undergraduate - Average room rate plus basic meal plan.
- (4) Student insurance is based on the single student comprehensive rate.
- (5) Using west campus rate. (Actual is \$75.60)
- (6) FY 08 increase is \$1.00/game, four game package.
- (7) Season package is 10 games.

**DETAIL OF SELECTED RATES
OTHER STUDENT FEES
FY 2008**

Description	Timing	Rate	Percent Change
Room and Board			
Undergraduate (Average room rates, & basic meal plan)	Quarter	2,527.00	4.8%
Graduate (Single + Phone)	Month	435.00	5.6%
Family Student Housing (2 bedroom apartment)	Month	660.00	0.0%
Board Only (19 meals per week)	Quarter	920.00	3.4%
Parking & Transportation			
Parking, 4-Wheel Vehicle (Main Campus)	Annual	210.00	4.5%
Parking, 4-Wheel Vehicle (West Campus)	Annual	75.60	5.0%
COTA Bus Pass	Quarter	9.00	0.0%
Recreational and Activity Fees			
Football Tickets	Per Game	30.00	3.4%
Basketball Tickets	Per Game	9.50-13.50	3.8%-5.5% (1)
Golf Course Membership	Annual	550.00	0.0%
Recreation & Physical Activity Center Fee	Quarter	81.00	3.8%
Student Activity Fee	Quarter	15.00	0.0%
Student Health Insurance			
Student	Quarter	478.00	5.1%
Student & Spouse	Quarter	1,401.00	8.4%
Student & Children	Quarter	1,419.00	9.0%
Student, Spouse & Children	Quarter	1,917.00	9.7%
Law Students	Semester	717-2,875	5%-10%
Early Arriving Students	Month	160-639	5%-10%
Equipment Fees			
Dental Clinical Education Support Fee	Quarter	984.00	0.0%
Dental Hygiene Clinical Education Support Fee	Quarter	379.00	0.0%
Medicine (Tier 1 Students)	Quarter	600.00	0.0%
Clinic Fees			
Optometry Clinic Usage Fee	Quarter	340.00	0.0%
Dental Hygiene EFDA Fee (Continuing Students)	Quarter	128.00	0.0%
Nursing Clinical Fee	Quarter	250.00	0.0%
Nursing Insurance Fee	Annual	13.00	8.3%
Field Practicum Fee			
College of Social Work	Quarter	50.00	New
Technology Fees			
College of Arts (Undergraduate & Graduate)	Quarter	56.00	5.7%
College of Business (Undergraduate)	Quarter	127.00	13.4%
College of Business (Graduate)	Quarter	174.00	9.4%
College of Engineering (Undergraduate)	Quarter	110.00	0.0%
College of Engineering (Graduate)	Quarter	120.00	0.0%
College of Nursing (Undergraduate & Graduate)	Quarter	53.00	6.0%
MAPS students in CSE (Undergraduate)	Quarter	73.00	0.0%
Department of Engineering Physics (Undergraduate)	Quarter	73.00	0.0%
School of Music (Undergraduate)	Quarter	56.00	12.0%
School of Public Policy & Management (Graduate)	Quarter	120.00	0.0%
Undergraduate Program Fees			
College of Biological Sciences	Quarter	60.00	20.0%
College of Business	Quarter	200.00	33.3%
College of Nursing	Quarter	50.00	0.0%
School of Allied Medical Professions	Quarter	50.00	0.0%
College of Engineering	Quarter	50.00	New
School of Music	Quarter	159.00	6.0%

(1) A \$0.50 increase to lower & upper range tickets; weighted average 4.5%

**DETAIL OF SELECTED RATES
OTHER STUDENT FEES
FY 2008**

Description	Timing	Rate	Percent Change
Other Student Fees			
Application Fees-Intl (All but Med, Law, Business, Dent)	One Time	50.00	0.0%
Application Fees-Domestic (All but Med, Law, Business, Dent)	One Time	40.00	0.0%
Application Fees-Medicine International	One Time	70.00	0.0%
Application Fees-Medicine Domestic	One Time	60.00	0.0%
Application Fees-Law International	One Time	70.00	0.0%
Application Fees-Law Domestic	One Time	60.00	0.0%
Application Fees-Business International	One Time	70.00	0.0%
Application Fees-Business Domestic	One Time	60.00	0.0%
Application Fees-Dentistry International	One Time	70.00	0.0%
Application Fees-Dentistry Domestic	One Time	60.00	0.0%
Acceptance Fees-Undergraduate	One Time	100.00	0.0%
Acceptance Fees-Professional	One Time	25.00	0.0%
Transcript Fees	Each Request	7.00	0.0%
Dissertation Processing Fee	Each Request	70.00	0.0%
Orientation-Attend Summer Quarter	One Time	50.00	0.0%
Orientation-Attend Other Quarters	One Time	25.00	0.0%

FACULTY, STAFF & DEPARTMENTAL FEES

Health Insurance			
Prime Care Plan			
Individual	Month	59.46	8.5% (1)
Family	Month	185.83	8.5% (1)
OSUHP Plan			
Individual	Month	205.43	12.7% (1)
Family	Month	641.99	12.7% (1)
Traditional Plan			
Individual	Month	205.43	12.7% (1)
Family	Month	641.99	12.7% (1)
Buckeye Plan			
Individual	Month	38.77	30.0% (1)
Family	Month	121.15	30.0% (1)
Parking & Transportation			
Parking, 4-Wheel Vehicle A Decal (Main Campus)	Annual	606.00	5.2%
Parking, 4-Wheel Vehicle B Decal (Main Campus)	Annual	315.00	5.0%
Recreational Fees			
Football Tickets	Per Game	49.00	2.1%
Basketball Tickets	Per Game	20.00	3-25%
Golf Course Membership	Annual	1,640.00	0.9%
Golf Course Greens Fees	Per Round	32.00 - 56.00	0.0%
Recreation & Physical Activity Center Fee	Quarter	113.00	4.6%
Departmental Rates			
Basic Telephone Service	Month	16.15	0.0%
University Health System	Various	Various	7.6% (2)

(1) Employee Health Insurance will change on January 1st; Premiums listed are for January 1- December 31, 2007.

(2) Weighted Effective Increase.

SUMMARY OF RESIDENT STUDENT FEES BIG TEN PUBLIC INSTITUTIONS

FOR FY 2007 AND FY 2008

UNDERGRADUATE FEES NEW STUDENTS			
	FY 2007 Fees	FY 2008 Fees	1 Year % Change
1 Penn State	12,164	12,844	5.6%
2 Illinois	9,882	10,730	8.6%
3 Michigan	9,723	10,447	7.4%
4 Michigan State	8,793	9,640	9.6%
5 Minnesota	9,173	9,598	4.6%
6 Ohio State	8,640	8,649	0.1%
7 Indiana	7,460	7,837	5.1%
8 Purdue	7,096	7,416	4.5%
9 Wisconsin	6,730	7,188	6.8%
10 Iowa	6,135	6,293	2.6%
Average	8,580	9,064	5.5%

- Notes: 1) Tuition is for new students entering Autumn Quarter 2007.
 2) FY 2007 data is from AAUDE Data Exchange except for Michigan and Michigan State, which were provided by an institutional campus representative.
 3) FY 2008 data are from institutional campus representatives and websites.
 4) OSU tuition excludes \$27 COTA pass through fee.

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V. AUXILIARIES & HEALTH SYSTEM

Summary of Auxiliary Operations	V. 1
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Intercollegiate Athletics	V. 3
Ohio State University Health System	V. 4

SUMMARY OF AUXILIARY OPERATIONS
FISCAL YEAR 2008
(IN THOUSANDS)

Resources				Expenditures & Transfers				Net Income
Auxiliary	General Funds	Restricted	Total Budget	Expends	Debt Service	Other Transfers	Total Budget	

COLUMBUS CAMPUS

Student Affairs

Auxiliary Operations(1)

Intercollegiate Athletics

Transportation & Parking

University Airport

Planning and Real Estate

136,203	5,271		141,474	121,573	17,545	449	139,567	1,907
100,495		9,400	109,895	93,781	16,114		109,895	0
27,600			27,600	21,300	5,700	100	27,100	500
8,163			8,163				7,502	661
955			955	934			934	21
273,416	5,271	9,400	288,087	237,588	39,359	549	284,998	3,089

NEWARK CAMPUS

Auxiliary Operations

75			75	74			74	1
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MANSFIELD CAMPUS

Auxiliary Operations (2)

72			72	190			190	(118)
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GRAND TOTAL

273,563	5,271	9,400	288,234	237,852	39,359	549	285,262	2,972
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- (1) Includes Student Housing & Food Service, The Fawcett Center, Student Unions, Regional Housing, Student Health Services, the Schottenstein and the Blackwell. Excludes Schottenstein Center artist fees (\$8.1M).
Mansfield Campus uses general funds to subsidize auxiliary.

Note: All University Bookstores have been outsourced.

STUDENT AFFAIRS AUXILIARY OPERATIONS

(IN THOUSANDS)

		FY 2007 Budget	FY 2008 Budget	Dollar Change	Percent Change
RESOURCES					
Food Service	(1)	31,995	35,900	3,905	12.2%
Housing		49,750	53,300	3,550	7.1%
Fawcett Center	(2)	3,188	3,622	434	13.6%
ATI Residence Hall		2,115	2,005	(110)	-5.2%
Newark Housing		973	1,065	92	9.5%
Mansfield Housing		927	972	45	4.9%
Ohio Union	(3)	826	135	(691)	-83.7%
Blackwell		10,625	11,617	992	9.3%
Schottenstein Center	(4)	8,476	8,691	215	2.5%
Student Health Services		9,161	9,791	630	6.9%
Other	(5)	8,052	9,105	1,053	13.1%
General Funds Support		5,226	5,271	45	0.9%
Subtotal Resources		131,314	141,474	10,160	7.7%
EXPENDITURES & TRANSFERS					
Personnel	(6)	45,158	48,865	3,707	8.2%
Benefits		12,268	13,642	1,374	11.2%
Supplies & Services	(7)	45,786	49,085	3,299	7.2%
Equipment		2,532	3,019	487	19.2%
University Overhead		6,697	6,962	265	4.0%
Debt Service	(8)	16,119	17,545	1,426	8.8%
Other Transfers	(9)	952	449	(503)	-52.8%
Subtotal Expenditures & Transfers		129,512	139,567	10,055	7.8%
NET INCOME		1,802	1,907	105	5.8%

- (1) Mainly attributable to increased Meal Plan revenue. FY 2008 reflects additional meal plan usage due to the close of the Ohio Union. Catering revenue projected to increase in FY 2008 by approximately \$425K
- (2) FY 2008 budget reflects completion of Fawcett Center renovation and return of rentable space
- (3) Ohio Union replacement project continuing through 2009
- (4) Schottenstein Center budget is net of \$8.0M in artist fees for FY 2007 and \$8.1M for FY 2008
- (5) Larger operations included are Success Center, Buck ID, Summer Conferences, Hospitality Mgmt and Drake. FY 2007 has been restated to include Rec Sports
- (6) Personnel increase in FY 2008 is a result of the following major factors:
 - a) Approximately \$433K in new positions primarily within Campus Dining and Facilities. Filling of many previously vacant positions
 - b) Full year minimum wage impact in student salaries along with additional students
- (7) Mainly caused by anticipated increases in utility costs. Schottenstein Center artists fees are excluded
- (8) FY 2008 budget includes estimate for 6 months of debt service payments on 2007 bonds
- (9) Transfers related to the recognition of Student Health Insurance Plan revenues along with a transfer from reserves to the Fawcett Center to cover renovation deficits are excluded from both revenues and expenditures. With the addition of debt service on 2007 bonds, a decrease in reserve transfers is reflected in FY 2008

INTERCOLLEGIATE ATHLETICS

(IN THOUSANDS)

	FY 2007 Budget	FY 2008 Budget	Dollar Change	Percent Change
<u>RESOURCES</u>				
Auxiliary				
Football	35,575	36,120	545	1.5%
Stadium Revenue	16,240	15,840	(400)	-2.5%
Men's Basketball	12,308	12,935	627	5.1%
Other Sports	1,735	1,593	(142)	-8.2%
Golf Course	3,351	4,031	680	20.3%
Other	19,698	29,976	10,278	52.2%
Subtotal Auxiliary	88,907	100,495	11,588	13.0%
Restricted				
Fund Raising	9,100	9,400	300	3.3%
Total Resources	98,007	109,895	11,888	12.1%
<u>EXPENDITURES & TRANSFERS</u>				
Auxiliary				
Personnel	25,615	29,674	4,059	15.8%
Benefits	6,490	7,825	1,335	20.6%
Supplies & Services	30,489	35,581	5,092	16.7%
Equipment	502	254	(248)	-49.4%
Schottenstein Rent	1,812	1,867	55	3.0%
University Overhead	4,440	5,090	650	14.6%
Athletics Grants-In-Aid	3,606	4,090	484	13.4%
Debt Service	15,943	16,114	171	1.1%
Other Transfers	0	0	0	0.0%
Subtotal Auxiliary	88,897	100,495	11,598	13.0%
Restricted				
Athletics Grants-In-Aid	9,100	9,400	300	3.3%
Debt Service	0	0	0	
Subtotal Restricted	9,100	9,400	300	3.3%
Total Expenditures & Transfers	97,997	109,895	11,898	12.1%
<u>NET INCOME</u>	10	0	(10)	NA

(1) Consists of ticket surcharge, club seats, suite rental and scoreboard revenue.

(2) Athletics Grants-In-Aid must be supplemented by Auxiliary funds.

THE OHIO STATE UNIVERSITY HEALTH SYSTEM (1)
(IN THOUSANDS)

	FY 2007 Budget(2)	FY 2008 Budget	Dollar Change	Percent Change
RESOURCES				
Auxiliary				
Inpatient Revenue (Net)	883,587	945,646	62,059	7.0%
Outpatient Revenue (Net)	438,918	521,911	82,993	18.9%
Other	45,789	51,612	5,823	12.7%
Subtotal Auxiliary	1,368,294	1,519,169	150,875	11.0%
Restricted				
State Appropriation			0	
Other	9,000	9,000	0	0.0%
Subtotal Restricted	9,000	9,000	0	0.0%
Total Resources	1,377,294	1,528,169	150,875	11.0%
EXPENDITURES & TRANSFERS				
Auxiliary				
Patient Services	874,570	964,718	90,148	10.3%
Student Education	32,752	37,734	4,982	15.2%
Research	1,185	1,612	427	36.0%
Administration	306,726	328,599	21,873	7.1%
Overhead	27,991	32,177	4,186	15.0%
Plant, Operation & Maintenance	50,359	49,505	(854)	-1.7%
Transfers To Plant (Net)	55,124	59,406	4,282	7.8%
Subtotal Auxiliary	1,348,707	1,473,749	125,042	9.3%
Restricted	9,000	9,000	0	0.0%
Total Expenditures & Transfers	1,357,707	1,482,749	125,042	9.2%
NET INCOME (3)	19,587	45,420	25,833	131.9%

(1) Includes University Hospitals, James Cancer Hospital & Solove Research Institute, University Hospital East, Ross Heart Hospital, Harding Hospital, and Hospital Physician Network.

(2) FY 2007 budget was revised November 2006.

(3) Net income takes into account transfers from Health System to the College of Medicine, which reduces Health System's net income.

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VI. APPENDICES

Tuition and State Share of Instruction History - FY 1960-2009 - Columbus	VI. 1
Headcount Enrollments - Autumn Quarter, FY 1998-2008	VI. 2

TUITION AND STATE SHARE OF INSTRUCTION HISTORY

Year	Resident Undergraduate Tuition (1)	Percent Change	State Share of Instruction(1) (in thousands)	Percent Change
1960	\$270	-	\$20,281	-
1961	\$300	11.1%	\$21,249	4.77%
1962	\$300	0.0%	\$23,831	12.15%
1963	\$330	10.0%	\$25,086	5.27%
1964	\$375	13.6%	\$26,674	6.33%
1965	\$375	0.0%	\$30,361	13.82%
1966	\$375	0.0%	\$34,643	14.10%
1967	\$450	20.0%	\$36,362	4.96%
1968	\$480	6.7%	\$43,560	19.80%
1969	\$510	6.3%	\$49,856	14.45%
1970	\$600	17.6%	\$54,994	10.3%
1971	\$630	5.0%	\$55,764	1.4%
1972	\$720	14.3%	\$63,800	14.4%
1973	\$750	4.2%	\$67,870	6.4%
1974	\$750	0.0%	\$73,483	8.3%
1975	\$780	4.0%	\$81,884	11.4%
1976	\$810	3.8%	\$91,102	11.3%
1977	\$830	2.5%	\$100,348	10.1%
1978	\$915	10.2%	\$105,636	5.3%
1979	\$975	6.6%	\$117,876	11.6%
1980	\$1,005	3.1%	\$135,230	14.7%
1981	\$1,140	13.4%	\$135,933	0.5%
1982	\$1,330	16.7%	\$139,233	2.4%
1983	\$1,458	9.6%	\$145,050	4.2%
1984	\$1,557	6.8%	\$170,730	17.7%
1985	\$1,641	5.4%	\$183,250	7.3%
1986	\$1,704	3.8%	\$205,570	12.2%
1987	\$1,704	0.0%	\$224,080	9.0%
1988	\$1,890	10.9%	\$235,740	5.2%
1989	\$2,040	7.9%	\$242,830	3.0%
1990	\$2,190	7.4%	\$258,850	6.6%
1991	\$2,343	7.0%	\$267,373	3.3%
1992	\$2,568	9.6%	\$254,927	-4.7%
1993	\$2,799	9.0%	\$243,452	-4.5%
1994	\$2,940	5.0%	\$251,274	3.2%
1995	\$3,087	5.0%	\$263,900	5.0%
1996	\$3,273	6.0%	\$273,320	3.6%
1997	\$3,468	6.0%	\$283,012	3.5%
1998	\$3,687	6.3%	\$297,551	5.1%
1999	\$3,906	5.9%	\$305,161	2.6%
2000	\$4,137	5.9%	\$312,839	2.5%
2001	\$4,383	5.9%	\$317,721	1.6%
2002	\$4,788	9.2%	\$305,389	-3.9%
2003	\$5,691	18.9%	\$300,064	-1.7%
2004	\$6,651	16.9%	\$299,998	0.0%
2005	\$7,542	13.4%	\$301,898	0.6%
2006	\$8,082	7.2%	\$305,588	1.2%
2007	\$8,667	7.2%	\$314,594	2.9%
2008	\$8,676	0.1%	\$330,189	5.0%
2009	\$8,676	0.0%	\$362,654	9.8%

(1) Resident Undergraduate Tuition includes instructional, general, and mandatory fees.

(2) Figures for 1960-1969 reflect "operating appropriations," and may not be fully comparable with later numbers.

HEADCOUNT ENROLLMENTS AUTUMN QUARTER, FISCAL YEARS 1998-2008

Fiscal Year	<u>Columbus Campus</u>							
	Undergrad	Graduate	Law	Dentistry	Medicine	Optometry	Pharmacy	Veterinary Medicine
1998	35,647	9,907	666	380	855	247	41	535
1999	36,252	9,538	634	375	842	247	94	529
2000	36,092	9,153	628	372	832	248	147	531
2001	35,749	9,382	643	379	832	245	195	527
2002	36,049	9,452	655	395	844	245	300	537
2003	36,855	9,761	673	400	826	244	380	537
2004	37,605	9,931	703	412	843	244	453	540
2005	37,509	10,210	734	418	846	245	490	543
2006	37,411	9,824	710	410	837	251	511	550
2007	38,479	10,083	677	413	833	253	520	560
E 2008	38,814	10,014	675	426	826	252	533	558

Graduate includes: Masters, PhD, MBA, EMBA, MAcc, MLHR, MPT, MHA, MPH, MOT, PEP, AuD, MSLP, MSW

Fiscal Year	<u>Summary By Campus</u>						Grand Total
	Columbus	Lima	Mansfield	Marion	Newark	ATI	
1998	48,278	1,374	1,460	1,105	1,676	925	54,818
1999	48,511	1,321	1,517	1,141	1,778	965	55,233
2000	48,003	1,323	1,573	1,176	1,883	1,031	54,989
2001	47,952	1,238	1,583	1,276	2,025	969	55,043
2002	48,477	1,356	1,495	1,390	2,079	940	55,737
2003	49,676	1,412	1,513	1,534	2,229	902	57,266
2004	50,731	1,338	1,640	1,567	2,148	830	58,254
2005	50,995	1,281	1,634	1,521	2,143	791	58,365
2006	50,504	1,145	1,610	1,485	2,183	821	57,748
2007	51,818	1,214	1,464	1,538	2,310	747	59,091
E 2008	52,098	1,275	1,508	1,522	2,460	773	59,636

E - Estimated