

TABLE OF CONTENTS

Board of Trustees Resolutions	<i>i.</i>
Budget In Brief	1
Selected Definitions	35
Budget Highlights	I.
Detail of Budgeted Resources & Expenditures	II.
Government Support	III.
Student Fees	IV.
Auxiliaries & Health System	V.
Appendices	VI.

FY 2009 TUITION AND USER FEES/CHARGES

Synopsis: Instructional, general, non-resident and other user fees at all Ohio State Campuses for Fiscal Year 2009 are proposed effective Autumn Quarter 2008.

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 undergraduate instructional and general fees at all Ohio State Campuses are subject to a 0% tuition cap; and

WHEREAS consultations have taken place within the University to determine the appropriate instructional and general fee increases for Ohio State graduate and professional programs at all campuses, Columbus campus dormitory charges, Columbus campus Recreation and Physical Activity Center fee, and other user charges for self-supporting units as described in the accompanying text and tables have been reviewed and recommended;

NOW THEREFORE

BE IT RESOLVED, That instructional and general fees for Tier-Three undergraduates enrolled at the Columbus Campus and all undergraduates enrolled at the regional and ATI campuses will not increase;

BE IT FURTHER RESOLVED, That effective Fall 2008, the remaining undergraduate tuition tier, Tier-Two (those students admitted Spring 2003 or earlier) will be eliminated resulting in one instructional fee for all undergraduates; and

BE IT FURTHER RESOLVED, That instructional fees for most graduate students will increase 5% and that the differential instructional fees for the professional colleges and selected graduate programs will increase between 5% and 10%; and

BE IT FURTHER RESOLVED, That the nonresident surcharge for all programs be increased by 5%; and

BE IT FURTHER RESOLVED, That the Room and Board fees increase in average of 6%, the RPAC fee increase by \$1.00 per quarter, new laboratory fees be established in the College of MAPS for Chemistry and Physics laboratory classes, new learning technology fees be established for the College of Education and Human Ecology and existing college undergraduate program, technology and clinical fees be increased as described in the attached material and text; and

BE IT FURTHER RESOLVED, That the University Health System charges increase 5.9% as described in the attached materials and text; and

BE IT FURTHER RESOLVED, That all of these increases shall be effective Autumn Quarter 2008, except that fees and charges for the Health System, as outlined in the accompanying materials, shall be effective July 1, 2008.

INTERIM BUDGET FOR FISCAL YEAR 2009

Synopsis: Authorization to make expenditures in FY 2009 is proposed.

WHEREAS the University has not yet finalized its operating budget for FY 2009; 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 2009 is finalized 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 2008, pending the adoption of the General Funds Budget for FY 2009 at the July Board of Trustees meeting and the Current Funds Budget for FY 2009 at the September Board of Trustees meeting.

APPROVAL OF FISCAL YEAR 2009 OPERATING BUDGETS FOR ALL CAMPUSES

Synopsis: Approval of the proposed Columbus, Regional and ATI Campuses' Operating Budgets for Fiscal Year 2009.

WHEREAS The Board of Trustees of The Ohio State University supports the University's continued implementation of the Academic Plan and President Gee's six strategic objectives to meet the needs of Ohio State; 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 Other sources 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 2009; and

WHEREAS Appropriate planning and consultation within the University has been accomplished with regard to the Columbus, Regional and ATI budgets, and the President now recommends approval of these FY 2009 Operating Budgets with a final Total University Current Funds Budget to be submitted at the September meeting of the Board of Trustees.

NOW THEREFORE

BE IT RESOLVED, That the Operating Budget for the Columbus, ATI, Lima, Mansfield, Newark, and Marion Campuses for Fiscal Year 2009, as described in the accompanying text and tables, be approved effective July 11, 2008, 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 2009 TOTAL UNIVERSITY CURRENT FUNDS BUDGET

Synopsis: Approval of the total University Current Funds Budget for FY 2009 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 2009 have been approved at previous meetings of the Board of Trustees; and

WHEREAS Estimated 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 updating revenue estimates and eliminating 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 2009;

NOW THEREFORE

BE IT RESOLVED, That the University's Current Funds Budget for FY 2009, as described in the accompanying FY 2009 Current Funds Budget Book, be approved, with authorization for the President to make expenditures within the projected income.

FY 2009 Budget In Brief

I.	<u>Setting Budget Priorities</u>	1
	• Budget Context	
	• Academic Progress	
	• Financial Progress	
	• Budget Allocation Process	
	• FY 2009 Priorities	
II.	<u>FY 2009 Revenue Summary</u>	8
	• Overview	
	• State Support	
	• Student Fees	
	• Sponsored Research	
	• Internal Overhead and Service Charge	
	• Assessments	
	• Other Income	
	• Long-Term Investment Pool Distributions	
III.	<u>FY 2009 Expenditure Summary</u>	18
	• Resource Allocation	
	• Changes by Category	
	• Changes by College and Academic Support Unit	
IV.	<u>Regional Campuses</u>	30
	• Budget Context	
	• Revenues and Expenditures	
V.	<u>Multi-Year Commitments and Financial Goals</u>	32
	• Multiple Year Commitments	
	• Financial Goals	
	• Conclusions	
	Selected Definitions	35

I. Setting Budget Priorities

Budget Context

On October 1, 2007, Gordon Gee returned to Ohio State to serve as the university's 14th president. He set out six strategic goals. The university's FY 2009 current funds budget will fund progress toward these goals.

By February 2008, the worsening economic conditions in both Ohio and the nation caused General Revenue Fund receipts for the State of Ohio to be substantially below the original estimates used in the 2008-2009 biennial state budget (Am. Sub. H.B. 119). On February 20, 2008, the Office of Budget and Management recalibrated the revenue estimates for the State of Ohio and instituted budget reductions and spending controls. While many state agencies received significant budget reductions, higher education was, for the most part, held harmless. In particular, the funding for state subsidy payments to colleges and universities was protected and the tuition freeze for undergraduate students remained in place. Fiscal year 2008 ended with the state's revised revenue estimates and the budget reductions and spending limitations tracking closely. Fiscal year 2009 will continue to be a challenge for the state as the economy and tax receipts remain uncertain.

Six Strategic Goals

President Gee has said that by accomplishing these goals, "Ohio State will distinguish itself and fulfill the enormous responsibilities that come with its global presence."

The Six Strategic Goals

- Forge *One* Ohio State University.
- Put Students First.
- Focus on Faculty Success.
- Recast Our Research Agenda.
- Commit to Our Communities.
- Simplify University Systems and Structures.

Academic Progress

Ohio State made substantial progress in a number of targeted areas in FY 2008, including:

- Four-year graduation rates increased dramatically to 46%, 11% over the past 5 years. During this same period, Ohio State's freshman-sophomore retention rate also rose nearly 5%, to 92.4%, exceeding the national mean of 78%.
- Ohio State was ranked by the National Science Foundation among the Top 10 public research universities for sponsored research (moving from 12th to 7th since 2002) and was named among the Top 20 public universities by *U.S. News & World Report*, ranking 19th in 2008 among all public universities (moving from 22nd in the last 5 years).
- For the 13th consecutive year, the incoming first-year class was the best-prepared in history. The average ACT score was 27.0 (up from 25.2 in Autumn 2002); 53% of freshmen were

in the top 10% of their high school class, and 89% were in the top 25%, compared to 32% and 67%, respectively, in Autumn 2002.

- Ohio State ranks as one of the nation's top public universities for students studying abroad and for its international student enrollment (*Open Doors 2007*) and is home to more prestigious Fulbright fellowships than any other university in Ohio (*Council For International Exchange of Scholars*). In addition, in 2008, Ohio State was recognized for its exemplary outreach and engagement partnerships (*Outreach Scholarship W.K. Kellogg Foundation Engagement Award*).

OSU's Rank Among Its Benchmarks

(U.S. News and World Report 2008 Rank)

1. Michigan
2. UCLA
3. Wisconsin-Madison
3. Texas-Austin
5. Illinois-Urbana/Champaign
6. Washington
7. Ohio State
8. Minnesota-Twin Cities
9. Arizona

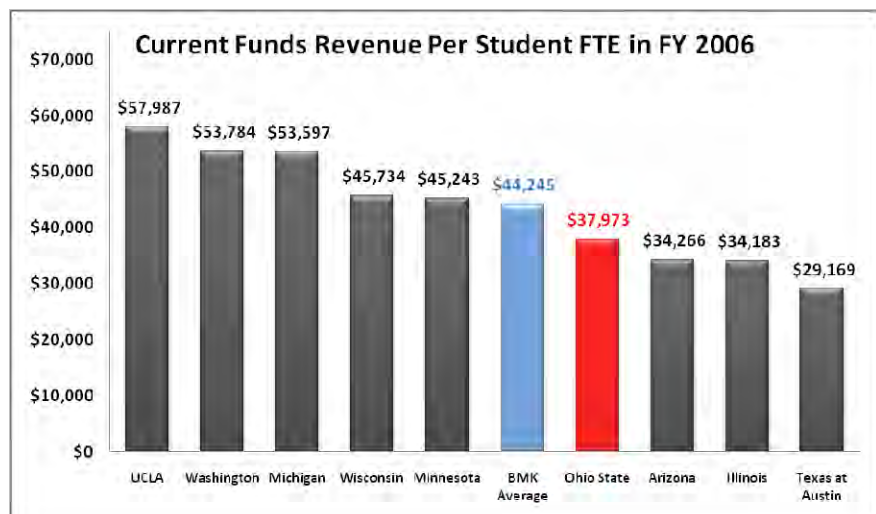
Financial Progress

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 were not increased for FY 2008 or FY 2009.

At the beginning of the FY 2009 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 both Ohio State's peers and its aspirational peers. As the Ohio Board of Regents is in the process of establishing statewide benchmarks for the purpose of measuring the success of the University System of Ohio (USO), the composition of Ohio State's benchmarks will likely be changing. Ohio State is working with the Board of Regents to select an appropriate set of peer institutions based on USO-established criteria, which will be used both for measuring USO success and for financial benchmarking. This process is expected to be completed sometime in the coming year. Financial comparisons follow in the narrative below for FY 2006, the year of the most recent audited financial data available on the current set of benchmarks.

In comparing Ohio State with our peer institutions on funds earned and expended, in FY 2006 current fund revenues are 14.2% below the average



of our benchmark institutions. This is a result of gift, grant, and contract revenues for our peer institutions continuing to outpace Ohio State's revenues in these areas. However, this represents a 12% improvement over FY 1996, when OSU's revenues were 26% below the average benchmark. This improvement is due to certain 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. 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.

As in previous years, for FY 2006, state support per student FTE at Ohio State (\$8,884) continues to be lower than the benchmark average (11.2% less in FY 2006). As state appropriations had been declining in recent years, the average annual change rate from 1996 to 2006 was -0.4% in 2006 constant dollars. When FY 2008 and FY 2009 data become available, this pattern is expected to improve as a result of the enactment of Am. Sub. H.B. 119, which has increased 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.

In comparing instructional versus non-instructional spending, instructional expenditures per student FTE at Ohio State are 2.0% above the benchmark average, while expenditures on academic support¹ outside the classroom are 31% below the benchmark average.

In examining FY 2008 fees and tuition data, average resident undergraduate tuition and fees at Ohio State are 6.6% above the average for the benchmark institutions listed on page two. With the new state budget bill in place, which increased state support and froze tuition rates for FY 2008 and FY 2009, as anticipated, this gap between Ohio State and the benchmark average narrowed 2.7% from last year.

2008 Peer Assessment		Annual Tuition & Fees Rank
Rank	University	
39	Ohio State	5
67	Miami	1
92	Ohio University	4
137	Cincinnati	2
137	Bowling Green	3
160	Kent State	6

Sources: Peer Rankings: Based on scores from the U.S. News and World Report's 2008 College Ranking. Tuition/Fee Rankings: Ohio Board of Regents, Fall Survey of Student Charges, For Academic Year 2007-2008.

Among public universities in Ohio, Ohio State ranks highest in academic reputation and, given the statewide tuition freeze, will have the second lowest student fees 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.

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

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.

Budget Allocation Process

Over the past decade the university has moved toward a 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:

Principles of 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 revenues to recognize the differential cost of delivering undergraduate programs. In FY 2009 the marginal increase in the doctoral subsidy (about \$7 million) will be set aside to further enhance quality doctoral programs.

Also in FY 2007, the Provost and Senior Vice-President for Business and Finance 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. In a report issued in May 2008, the committee determined the underlying principles of the budget system are working as intended and made the following recommendations:

- All university resources should be used to promote academic and research excellence.

- Resources and responsibility for achieving the goals set forth in the Academic Plan must be shared by all offices of the university, both vertically and horizontally.
- New strategic investment funds of at least \$10M cash should be found annually within the university's budget to drive further quality improvements.
- Deans should work with department chairs, with each other, and with the Provost to develop strategies to reward academic quality and to promote trans-institutional interdisciplinary research.
- Systematically review on a regular basis the efficiency of central administration offices, as well as the centers, programs, and institutes that fall within their jurisdiction.
- The Provost should utilize current committees (Council on Academic Affairs or the General Education Curriculum Review Committee) or establish a working group(s) to develop processes whereby we can gather information on the effectiveness of our GEC instruction, the effectiveness of our majors and minors, and on student outcomes, i.e., post-graduation success.

The Provost has shared these recommendations with the university community for comment and may make changes in the allocation process based on the committee recommendations and the university community reactions in the FY 2010 budget process. The objective is to assure a transparent budget allocation process so the success of resources aligned with expectations can be measured directly.

During FY 2008 the Graduate School carried out an assessment of all doctoral programs at Ohio State, which included the classification of Ohio State's doctoral programs by indicators of quality, as well as the identification of university-wide issues, challenges, and opportunities. The resulting report recommended that enhanced fellowship support be provided to programs classified as high quality or strong. This recommendation is in response to the finding that to compete with the best doctoral programs, stipends at Ohio State need to be increased, and that multi-year funding packages should be offered for outstanding doctoral students. Under this plan, students from the high quality or strong programs who are awarded Graduate School fellowships will also receive an annual \$3,000 increase over and above standard graduate school support levels. The commitment will be for four years, and funding will come from Graduate School resources. Details of this plan and expectations for the individual units will be worked out between the Graduate School and each participating doctoral program, but it is expected that programs receiving such commitments will use the enhanced support levels as part of their student recruitment activities.

FY 2009 Priorities

The FY 2009 budget is structured to support the following strategic objectives:

Operating Budget Strategic Objectives in FY 2009

- **Access: continue undergraduate tuition freeze without adverse financial impact on academic goals.**
- **Graduate Program Quality: significantly strengthened through program review, reduced tuition for dissertation students, and allocation of dollars to reflect quality.**
- **Competitive compensation: pay raise merit pool of at least 3.5% without reallocation for most units.**
- **Financial Stability: protection against uncertain economic Environment.**
- **Alignment: strategic objectives align with Academic Plan, President's six objectives, and Master Planning goals.**

The colleges are the key focal points to advancing 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 strategic objectives are discussed in greater detail in Chapter III, FY 2009 Expenditure Summary.

In FY 2009, the economic forecast remains uncertain. The university will continue to monitor the GRF receipts over the next several months in order to assess the stability of the FY 2009 state budget.

Given the FY 2009 budget uncertainty, university leadership has chosen to establish a Stability Reserve of \$10M. Maintaining \$10M in the Stability Reserve allows the university to smooth the impact of the new distribution methodology changes currently being developed for implementation of the University System of Ohio. If no budget adjustment is necessary, then the money will be distributed as part of the FY 2010 Net Marginal Revenue, which will help to mitigate funding level changes between FY 2009 and FY 2010.

State support to the Columbus campus for FY 2009 is currently expected to grow by about 9.6%, the largest increase since FY 1987. In FY 2009 the state is providing the Columbus campus with \$376M in total core state support. Although undergraduate tuition will not increase, a tuition and fee revenue increase of 2.3% will be generated by higher retention rates and increases in graduate and professional tuition and the non-resident surcharge. In FY 2009, the university will continue to

strive to diversify its revenue sources through increased private fund raising and sponsored research.

The university continues to seek operating efficiencies through cost savings measures such as the Transition to Work program, Energy Sustainability, and other energy projects, 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.

The University System of Ohio

The FY 2010 budget will present new opportunities and challenges for Ohio State, as the state implements the University System of Ohio (USO) and a new, yet-to-be determined, subsidy distribution methodology. The underlying philosophy of the state's distribution methodology is changing from one which funds colleges and universities on credit hours and level of expense of the classes taught to one that rewards quality and performance. This change is intended to align the funding mechanism with the goals of the state's Strategic Plan for Higher Education. The performance measures currently being discussed by the Board of Regents and representatives of various institutions may include, but are not limited to:

- Enrollment goals
- Degree attainment
- Quality measures
- Research measures
- Efficiency goals

The University System of Ohio focuses on developing unique and individual missions for each institution of higher education in Ohio. Each institution or group of institutions' performance will be measured through specific metrics appropriate to their mission. These missions would allow institutions to "specialize" in certain academic areas, which could eliminate duplication and competition for the universities and colleges. Given Ohio State's unique position of being the "flagship" institution for the state and the importance of its economic impact on the state as a whole, it is believed that the university will benefit from the changes anticipated as USO is further defined.

II. FY 2009 Revenue Summary

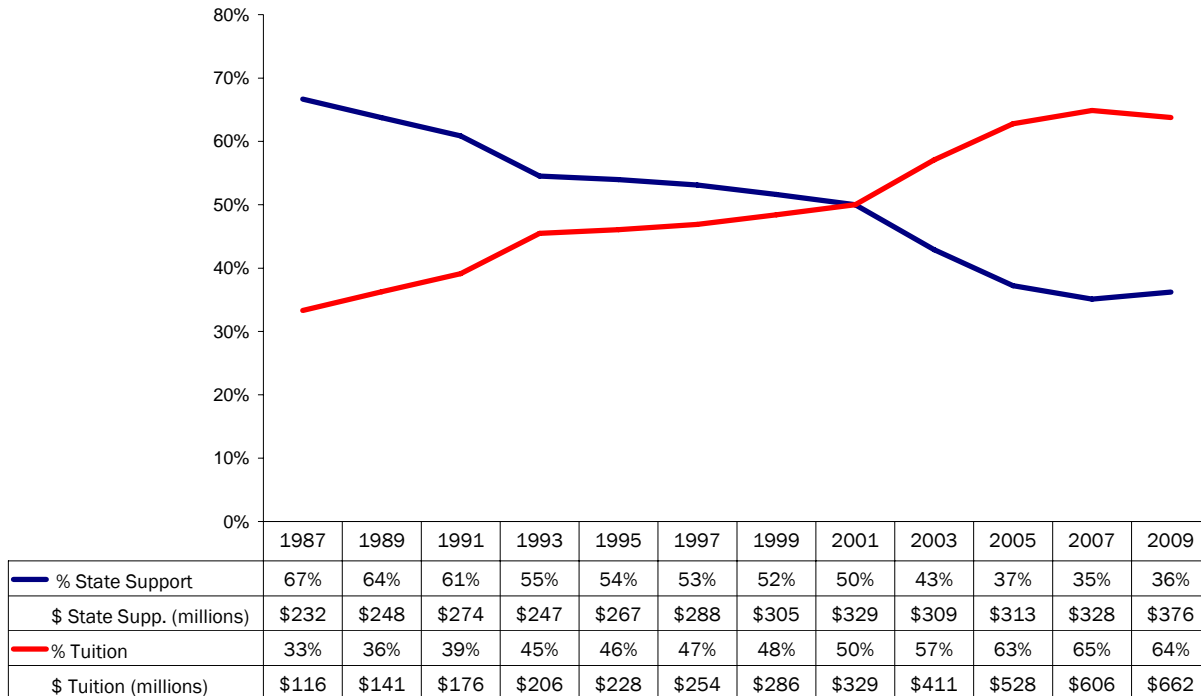
Overview

The university's total current funds revenues (including general funds, earnings and restricted revenue) are projected to increase by 6.1% from \$4.1 billion to \$4.4 billion between FY 2008 and FY 2009.

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 \$52.8 million.

FY 2008 was the first time since 1987 that resident undergraduate tuition did not increase, and the resident undergraduate tuition freeze will continue in FY 2009. The undergraduate tuition freeze is made possible by a 9.6% 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 has actually increased slightly, to 36%. This is the first time this percentage has increased since 1987.

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 \$340M 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 2009, SSI is projected to increase by 10% uniformly, plus the state will allocate an additional \$58M to colleges and universities that agree to not raise undergraduate tuition as well as achieve cost reductions in their operations. Ohio State's campuses are projected to receive \$376M in base SSI in FY 09 plus an additional \$11M to offset the loss of tuition.

Ohio Innovation Partnership

Am. Sub. H.B. 119 created the Ohio Innovation Partnership which will invest \$250M over the course of the biennium to bolster research in Science, Technology, Engineering, Mathematics, and Medicine (STEMM) as well as to provide scholarships for students majoring in STEMM related fields. Initially the program allotted \$150M over the course of the biennium. However, other programs were consolidated into Innovation Partnership and additional money was allocated from the Third Frontier Network overseen by the Ohio Department of Development to increase the total available over the biennium to \$250M.

Of the total amount allotted, \$150M of the Ohio Innovation Partnership is 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. Under this program, campuses and their partners compete for grants ranging from \$2M up to \$50M. By state law, the appropriated funds are invested in an endowment fund that is used to support these positions.

The other \$100M Innovation Partnership funds are used to support 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).

Both the Ohio Research Scholars Program and the Choose Ohio First Scholarship are funded on a competitive basis. To the extent possible the state has expressed an interest in collaborative proposals among institutions to meet the needs of the state. In the first round of competition for the Ohio Research Scholars program, OSU was part of approximately \$100M in successful proposals, and expects to receive at least \$39M of these moneys. Partnering with other Ohio institutions, OSU was part of a \$4.5M proposal which was selected in the first round of the Choose Ohio First Scholarship program, and expects to receive at least \$3M in new moneys.

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 following 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 2009, OSU is projected to receive \$11.6M in Success Challenge funding, an increase of 4.4% over FY 2008.

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 2009, OSU is projected to receive \$1.9M in Innovation Incentive funding, the same as in FY 2008.

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 \$3.1M in Access Challenge funding in FY 2009.

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 \$361,000 in Jobs Challenge funding in FY 2009.

Priorities in Graduate Education – supports improvements in graduate programs in computer science. In FY 2009, OSU is projected to receive \$572,000 in Priorities in Graduate Education funding, the same as in FY 2008.

Research Incentive – rewards success in securing sponsored research from external sources. (Formerly known as Research Challenge.) Am. Sub. H.B. 119 initially increased funding for Research Incentive by \$18M over FY 2007. The additional funding for Research Incentive was later moved to support the Ohio Research Scholars program, leaving the funding for Research Incentive at its historic levels. In FY 2009, OSU is projected to receive \$7.8M in Research Incentive funding. As directed by the state Board of Regents, starting in FY 2008 the Research Incentive funds were reclassified as restricted in order to ensure that they were not included in the university's instructional expenses that are used in the calculation of statewide average costs used in the state subsidy process. Research Incentive previously was included in general funds. From FY 2009 forward, these funds will be administered by the Office of Research and no longer shared with the President's Strategic Investment Fund.

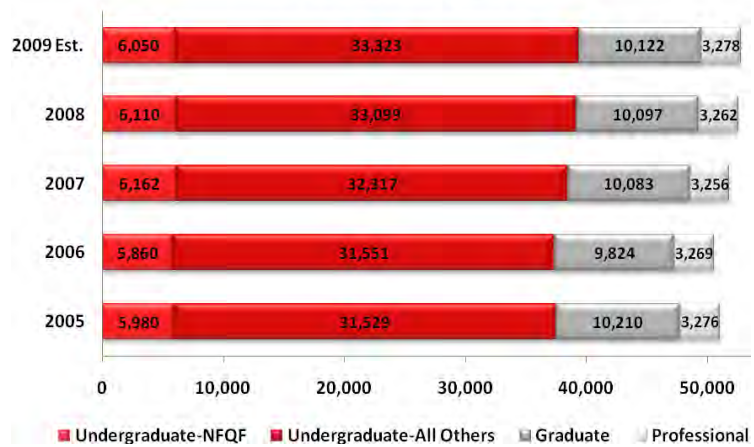
Student Fees

Student Enrollments

Total undergraduate, graduate and professional Columbus campus enrollments for Autumn Quarter 2008 are projected to be 52,773, up 205 students over Autumn 2007.

An autumn quarter freshman class of 6,050 is expected. Slightly larger freshman classes over the past three years, as well as continuing improvement in the number of students who remain enrolled, are anticipated to slightly 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 2009 is projected to increase by 447, or 0.4%, above FY 2008 enrollments.

Autumn Quarter Headcount Enrollments
By Level of Student



Both graduate and professional student enrollments are projected to increase slightly in FY 2009.

Undergraduate Instructional, General, Student Activity and Recreation Fees

In accord with Am. Sub. H.B. 119, undergraduate general and instructional fees did not increase for FY 2008 or 2009. This was the first time since 1987 that resident undergraduate tuition did not increase, and it was the lowest two-year tuition increase since 1965-66 (see Appendix VI.1).

Ohio Public 4-Year Universities Undergraduate Resident Tuition and Fees Rates Entering Full-time Students in Autumn 2008

Universities	Credit Hours (Range)	Academic Year 2008-09*
Miami**	12+	\$9,900
Cincinnati**	12-18	\$9,399
Bowling Green**	12+	\$9,060
Ohio University**	11-20	\$8,907
Ohio State-Columbus Campus**	12+	\$8,679
Kent State**	11+	\$8,430
Akron	12-15	\$8,383
Toledo	12-16	\$7,948
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		\$7,981

* Data Source: Ohio Board of Regents Fall 2007 Survey of Student Charges; institutional campus websites.
**Institutions with selective admissions.

Starting in Summer Quarter 2002, the university had a tiered schedule of instructional fees for undergraduates, based upon the quarter of the student's initial enrollment. Tier 1 was phased out in Autumn Quarter 2007, and Tier 2 will be phased out in Autumn Quarter 2008, thus returning undergraduate instructional fees to a single-tier schedule.

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 2009, new students at the Columbus campus will pay less in tuition and fees than new students at four other Ohio public universities.

Undergraduate Program and Technology Fees

Several colleges and programs have established learning technology fees in prior years to fund enhanced technology needed to remain competitive within their fields. For FY 2009 these fees are as follows:

College/School	FY 2009 Annual Fees
College of Arts (Undergrad & Grad)	\$180
College of Business (Undergrad)	381
College of Business (Grad)	522
College of Engineering (Undergrad)	330
College of Engineering (Grad)	360
College of Education and Human Ecology (Undergrad)	150
College of Education and Human Ecology (Grad)	225
College of Nursing (Undergrad & Grad)	159
MAPS students in CSE (Undergrad)	219
Dept of Engineering Physics (Undergrad)	219
School of Public Policy & Management (Grad)	360

The technology fee for the College of the Arts is increasing by \$12 annually for FY 2009. The undergraduate and graduate technology fees for the College of Education and Human Ecology are new this year. All other technology fees are unchanged from their FY 2008 levels.

The following six programs will have undergraduate program fees in FY 2009:

College/School	FY 2009 Annual Fees
School of Music	\$627
College of Business	750
College of Nursing	150
College of Biological Sciences	180
College of Engineering	300
School of Allied Medicine	300

For the School of Music, College of Engineering, School of Allied Medicine, and the Fisher College of Business, the FY 2009 program fee represents a \$50 per quarter increase over the FY 2008 program fee. Program fees for Nursing and Biological Sciences remain at their FY 2008 levels.

All technology and program fees are prorated by credit hours. Credit hour charges will be adjusted effective Summer Quarter 2009 to accommodate the new Student Information System’s (SIS) requirement that all student fees be charged on an equal per credit hour basis.

Over the past few years, undergraduate program and learning technology fees have become an important revenue source for some colleges. Therefore, following the recommendation of the Senate Fiscal Committee, these fees were annualized in FY 2008 and will be considered non-taxable present budget allocation (PBA) for purposes of annual reporting and financial assessments in FY 2009.

Graduate and Professional Fees

Masters and PhD instructional and general fees will increase \$465 per year (4.8%), or \$155 per quarter.

Effective Autumn Quarter 2008, doctoral students who have passed their candidacy exams will be considered full-time at 3 credit hours rather than at 10 hours. The change better aligns Ohio State with national and peer practices, but does have fiscal consequences. It is anticipated that revenues derived from Graduate fees will be lower in FY 2009 than in FY 2008, which will be accompanied by lowered expenses for fee authorizations. It is anticipated that most colleges will realize savings due to the reduced expenses for fee authorizations for these students.

Some graduate and professional students pay a higher, or differential, instructional fee. Revenue generated from FY 2009 differential fee increases is earmarked to support the graduate and professional programs that generate the fee income.

Twenty graduate and professional programs will have differential instructional fees in FY 2009, including Master of Business Operational Excellence, a new program set to start in Winter Quarter 2009. The following table shows those programs that will have differential fee increases in excess of a base fee increase of 5%.

**Graduate and Professional Programs with
Differential Instructional Fee Increases Over 5% for FY 2009**

Program	Instructional		Non-Resident Surcharge ²	
	Annual Fees	% Incr	Annual Fees	% Incr
Business MAcc	23,681	7.5%	14,862	5.0%
Business MBA	21,765	9.0%	14,862	5.0%
Business MBA-Part-time	21,127	7.5%	14,862	5.0%
Business MBLE	21,765	9.0%	14,862	5.0%
Dentistry	25,901	8.0%	30,514	5.0%
Law	20,224	9.0%	14,950	1.7%
Allied Med. Phy. Therapy	11,075	9.0%	14,862	5.0%
Optometry	18,312	10.0%	29,061	0.0%
Pharmacy	15,081	9.0%	15,810	5.0%
Vet Medicine	22,611	9.5%	31,544	5.0%

Non-Resident Surcharges

Effective Autumn Quarter 2007, the undergraduate non-resident surcharge at all campuses will increase 5% to \$4,413 per quarter for a full-time student. The non-resident surcharge will also

² 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.

increase by 5% for all graduate and professional programs at each campus, except for the College of Law, which will increase by 1.7%, and the College of Optometry, which will not increase.

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 5.8%, or \$441, for FY 2009. 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 3.2% 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)	2008 Annual Rate	2009 Annual Rate	Percent Increase Over FY 2008
Tuition ³	\$8,406	\$8,406	0.0%
Room & Board ⁴	7,596	8,037	5.8%
Student Health Insurance ⁵	1,434	1,545	7.7%
Parking ⁶	75.60	79.20	4.8%
COTA Bus Pass	27	27	0.0%
Football Tickets ⁷	120	124	3.3%
Basketball Tickets ⁸	120	130	8.3%
Recreation Fee	243	246	1.2%
Total	\$18,022	\$18,594	3.2%

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. Even with this higher recovery rate, there is only a slight increase in recoveries projected for FY 2009 as a result of the federal government’s flat funding of research.

³ Instructional and general (includes student activity) fee for undergraduate students.

⁴ Weighted average undergraduate room rates plus the base meal plan.

⁵ Based on the single comprehensive rate.

⁶ Rates are for the Columbus west campus.

⁷ Student package is 4 games.

⁸ Season package is 10 games.

Colleges and research centers are projecting budgeted general fund indirect cost recoveries to remain flat. However, an additional \$920,000 will be available for colleges and research centers in FY 2009 as a result of FY 2008 actuals coming in above budget.

(In millions)

Sponsored Research⁹	Actual FY 2006	Actual FY 2007	Actual FY 2008	Budget FY 2009¹⁰
Total Direct Costs	\$ 290.9	\$ 299.5	\$ 297.9	\$ 297.9
Percent Change	5.1%	3.0%	-0.5%	0.0%
Indirect Costs	\$ 72.4	\$ 71.9	\$ 75.9	\$ 75.7
Percent Change	6.7%	-1.2%	5.6%	-0.3%

Internal Overhead and Service Charge

University overhead paid by earnings units and auxiliaries is increasing by over \$3.6M in FY 2009. About \$3.1M 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 Overhead¹¹	Actual FY 2006	Actual FY 2007	Actual FY 2008	Budget FY 2009
Cost Containment	\$ 4.6	\$ 4.6	\$ 4.6	\$ 4.5
Financial System Support	0.0	1.1	1.2	1.3
Regional Campus Serv Chg	4.2	4.2	4.6	4.5
Earnings Overhead	44.2	50.0	55.7	58.4
Total Internal Overhead	53.0	59.9	66.1	68.7
Percent Change	6.9%	13.0%	10.4%	3.8%

Assessments

The purpose of the assessments¹² 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 2006 through 2009 were as follows:

(In millions)

Assessment	FY 2006	FY 2007	FY 2008	FY 2009
Research	\$ 0.9	\$ 0.9	\$ 1.0	\$ 0.9
Student Services	10.1	10.4	7.3	0.6
Development	0.2	0.0	1.8	0.8

⁹ Figures for FY 2006 to FY 2008 provided by OSURF.

¹⁰ Total Direct Costs are estimated to remain flat in FY 2009. Indirect Costs are per the General Funds Budget.

¹¹ These revenues are not reflected in the tables in the appendices as they are considered intra-university transfers.

¹² The assessments are not reflected in the tables in the appendices, as they are transfers within the general fund.

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.

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).

Because of the anticipated effects of the change in the required credit hours for post-candidate doctoral students, for FY 2009 there is a reduction in the amount required to support graduate fee waivers and scholarships. This accounts for the large decrease from prior years. The SSA reduction partially offsets the reduction in graduate fee revenue allocated to colleges as a result of the post-candidacy change. The total marginal allocation for the three SSA cost pools for FY 2009 is \$605,000.

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 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 is increased by \$831,000 this year, including \$750,000 for the new capital campaign. The operating budget for development in FY 2009 is \$24.4M. The budget and funding mechanisms for the new capital campaign will be developed over the next several months.

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 22% over FY 2008 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 2006	Actual FY 2007	Actual FY 2008	Budget FY 2009
Investment Income ¹³	\$ 20.6	\$ 37.5	25.4	14.2
Miscellaneous Fee Income	1.1	1.3	1.1	0.6
Total	21.7	38.8	26.5	14.8

Endowment Distributions

In addition to their general funds support, colleges and academic support units will receive an estimated \$67M in distributions in FY 2009 generated through the investment of their endowments.

¹³ FY 2009 number includes general funds budget and interest income allocated to development support.

III. FY 2009 Expenditure Summary

Resource Allocation

FY 2009 is the seventh 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 2009, Ohio State's current funds budgeted expenditures for all campuses total \$4.2 billion including \$1.2 billion in general funds, \$2.2 billion in funds generated from earnings and auxiliary operations and \$815 million in estimated restricted expenditures.

The Columbus campus requires \$1.2 billion in general funds to support existing operations, including \$669 million for faculty and staff salary and benefits and \$97 million to operate existing facilities. The total FY 2009 financial aid budget including graduate fee authorizations is \$183 million, or 15.0% of the university's general funds budget.

The FY 2009 budget is structured to support key university-wide strategic objectives, consistent with the Academic Plan:

- **Competitive compensation**
- **Access under the continued undergraduate tuition freeze**
- **Quality graduate programs**
- **Protection against an uncertain economic environment**
- **Alignment with the Academic Plan, President's six objectives, and Master Planning goals.**

Funding for these objectives is described below:

- A. **Competitive compensation** – An FY 2009 merit compensation pool of at least 3.5% for faculty and staff is funded from the operating budget of each college and support unit. Many college faculty compensation pools will exceed the 3.5% minimum.
- B. **Access under the continued undergraduate tuition freeze** – In FY 2009, the resident undergraduate tuition freeze that began in FY 2008 will continue. The university has been able to support the commitment of the governor and legislators to control the cost of higher education while moving forward toward our goal, thereby increasing access for citizens of Ohio without adverse financial impact on

academic goals and with increased financial aid to reflect the increase in housing costs.

- C. **Quality graduate programs** – \$7M of the Ph.D. level subsidy will be redirected to support quality Ph.D. programs. During FY 2008 the Graduate School completed an assessment of doctoral programs at Ohio State, which included the classification of Ohio State’s doctoral programs by indicators of quality, as well as the identification of university-wide issues, challenges, and opportunities. The resulting report recommended that enhanced fellowship support be allocated to programs classified as high quality or strong. The assessment process and this allocation, along with the new reduced tuition charges for students in the dissertation phase, are expected to result in significant strengthening of graduate programs.
- D. **Protection against an uncertain economic environment** – The university has set aside a \$10M stability reserve to provide stability in an uncertain economic environment. Also, the university began a planned five-year reduction of the Student Financial Aid deficit, which is estimated to be \$5.7M at the close of FY 2009. As in prior years, a \$1M cash reserve is set aside to address unanticipated midyear needs.
- E. **Alignment** – The strategic objectives are in alignment with the Academic Plan, the president’s six objectives, and master planning goals. The focus on strategic objectives means that funds for support unit budget increases will be very limited.

The university remains committed to continued improvements in cost savings and operating efficiencies, as reflected in this budget.

Am. Sub. H.B. 119 requires universities to meet efficiency incentive requirements in order to receive the full amount of state support. For FY 2009, OSU provided information to the Board of Regents summarizing \$68.9M in cost savings, which exceeded the target of \$4.7M. The cost savings submitted were primarily derived from strategic purchasing activities. The target for FY 2009 is \$14.2M. We anticipate exceeding this target as well.

This operating budget also includes continued support for additional efficiency savings in the following areas:

- Energy Conservation
- Strategic Purchasing
- Transition to Work
- Your Plan for Health
- Enterprise-Wide Systems

Changes by Category

Expenditures for FY 2009 are increasing by \$51.8 million. The general fund reserve in FY 2009 is \$0.7 million.

FY 2009 Continuing Funds Increase by Category Columbus Campus (In Millions)

Category	FY 09 Increase	Percent of Total
College Net Marginal Resources	26.7	
Doctoral Quality Investment ¹⁴	3.6	
Provost Strategic Investment	4.5	
College Operating Budget Total	34.8	67.2%
Support Unit Budgets	11.6	22.4%
Financial Aid (Undergraduate)	6.2	12.0%
Facilities (Including Utilities)	6.0	11.6%
University Initiatives	1.0	1.9%
Financial Aid (Graduate)	-7.8	-15.1%
Total	51.8	100.0%

General Funds Expense Summary FY 2009 – Columbus Campus Continuing Funds (In Millions)

	FY 2008	FY 2009	Difference	% Change
College Operating Budgets ¹⁵	577.3	612.1	34.8	6.0%
Support Unit Operating Budgets				
Base Operating Budgets	300.2	308.5	8.3	2.8%
Service Imp & Mandates ¹⁶	0.0	3.3	3.3	
Total Support Units	300.2	311.8	11.6	3.9%
Student Financial Aid ¹⁷				
Undergraduate	71.9	78.1	6.2	8.6%
Grad Fellow & Non-Res FA ¹⁸	74.5	66.7	-7.8	-10.5%
Facilities (Including Utilities)	91.0	97.0	6.0	6.6%
University Initiatives ¹⁹	36.6	37.6	1.0	2.7%
Total	1,151.5	1,203.3	51.8	4.5%
FY 2008 Carryforward	9.0	0.0	-9.0	
Stability Reserve	0.0	10.0	10.0	
Total	1,160.5	1,213.3	52.8	4.5%

¹⁴ Does not reflect an additional \$3.4M allocated to offset the reduced revenue resulting from lower tuition charges for students in the dissertation phase of their Ph.D.

¹⁵ Includes doctoral quality funding and Provost Strategic Investment funds.

¹⁶ Service improvements and mandates will be transferred into support unit budgets in FY 2009.

¹⁷ College and support unit fee authorizations are contained in their respective budgets.

¹⁸ Does not include estimated \$4.4M decrease in graduate fee authorizations in college and support unit operating budgets to partially offset reduction in graduate fee allocation.

¹⁹ This category includes the provost's and president's strategic investment funds.

Areas of emphasis for FY 2009 include:

Competitive faculty and staff salaries – Salaries and benefits are budgeted for in the college and support unit operating budgets and comprise 75.0% of the college budgets and 67.9% of the support unit budgets.

In FY 2009, merit compensation pools for faculty and staff, also effective in October, will average at least 3.5% without reallocation for most units. The estimated benefit cost increase is 6.4%. Where significant gaps with benchmark programs exist, colleges and support units are urged to strive toward greater pay increases. However, the primary criterion for an individual's compensation is performance.

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 is no increase in in-state tuition in FY 2009, undergraduate financial aid was increased by \$2.5M to reflect the increased cost of housing and the 5% increase in the out-of-state surcharge and by \$3.1M from the deficit reduction plan. In addition, \$0.5M in student financial aid funding was shifted to the general fund from unrestricted endowment, making a total increase of nearly \$6.2M. The fee reduction for post-candidacy Ph.D. students and the decentralization of dependent fee authorizations resulted in a net decrease of \$7.8 million in graduate financial aid.

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 \$2.7M 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 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 charge began in FY 2008; in FY 2009 a similar utilities surcharge will be implemented for BRT. The first surcharge adopted by the university for a building with higher-than-average physical plant costs was the McCorkle Aquatic Facility utilities surcharge, which has been in place since FY 2007. A utilities surcharge will also be implemented for the Recreation and Physical Activity Center in FY 2009.

Most facilities costs are funded through the Physical Plant Assessment (PPA). The four cost pools that make up the PPA and their marginal increases for FY 2009 are: utilities, \$3.5M; maintenance, \$1.8M; custodial, \$0.7M; and the maintenance and renewal fund, \$0.7M. 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. 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 \$48.5M.²⁰

²⁰ This assumes an annual ten cent per assigned square foot increase in 2010-2015.

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.

Provost’s Investment in University-wide Initiatives – The provost has \$4.48M to support university-wide academic initiatives. This includes the \$2M in the Provost’s Strategic Investment Fund and an additional \$2.48M generated from the 5% set aside of marginal increases in tuition and state support.

The FY 2002-2008 dollars illustrated below include continuing funds transferred to the colleges for the rebasing initiative only. Beginning in FY 2009, the reported distribution of central funds to the colleges is more comprehensive. The funds are allocated to the colleges in a manner that is consistent with the academic plan as well as the demonstrated ability of a college to effectively deploy resources in a manner consistent with the academic plan and agreed upon objectives. The sources of the FY 2009 allocations include the Enrollment Reserve, Success Challenge, Provost Strategic Investment Funds, and TIE funding.

**College Rebasing History
(in millions)**

	Historical College Rebasing	FY 09 Distribution of Central Funds	
	Continuing Funds	Continuing Funds	One-time Funds
	(FY02-FY08)	(PBA)	(cash)
Arts	\$0.25	\$0.08	\$0.03
Humanities	3.58	0.00	0.30
Soc & Beh Sciences	2.02	0.03	1.11
Biological Sciences	1.32	0.21	1.21
MAPS	2.89	0.36	3.92
Exec Dean A&S	1.00	0.00	0.00
Arts and Sci Subtotal	\$11.06	\$0.67	\$6.57
Business	0.37	0.20	0.00
Engineering	3.92	1.42	4.18
FAES	1.29	0.31	1.29
Educ & Hum Ecology	0.37	0.04	0.31
Social Works	0.32	0.04	0.15
Law	0.41	0.04	0.15
Public Health	1.43	0.02	0.25
Medicine	7.25	0.27	0.19
Optometry	0.45	0.00	0.00
Nursing	0.10	0.00	0.16
Pharmacy	0.20	0.00	0.08
Dentistry	-0.79	0.04	0.00
Veterinary Medicine	0.39	0.06	0.40
Research ²¹			5.00
Provost Reserve		1.37	
Total	\$26.77	\$4.48	\$18.71

²¹ Office of Research has available for distribution an additional \$5M during FY 2009.

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 other academic initiatives such as the Reform of the Undergraduate Curriculum.

President's Strategic Investment Funds – 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 table on the following page.

The President's Strategic Endowment was created in FY 2005. The fund income is derived from the investments made possible by a change in Ohio law that allows the university treasurer to invest university revenues in the long term investment fund to earn a higher rate of return. The funds may be used at the discretion of the university's president.

In FY 2008 the Research Incentive funds from the State of Ohio were reclassified as restricted. These funds are administered by the Office of Research in FY 2009 and are no longer allocated to the President's fund.

In the FY 2009 budget the two President's funds are combined into one retaining the name, President's Strategic Investment Fund. Over time, the long term investment pool is expected to earn returns 3 to 4% above the short term pool, although this will fluctuate from year to year. This spread in returns on the operating funds invested in the Long Term Investment Pool will be transferred annually to the President's Strategic Investment Fund after the 5% of operating funds reserve requirement is met. This fund may be used by the President at his/her discretion, but no more than 25% of the value of the fund can be disbursed in any one year. 75% of the fund should be invested in the long term pool and 25% in the short term pool.

In FY 2008, \$7.1M was transferred from the growth in the former President's Strategic Endowment fund to fund the first year of a 5-year plan to fund Student Financial Aid at current commitment levels. In FY 2009, \$10M will be transferred to fund the first year of a 5-year commitment to Campus Partners, and an additional estimated \$5M will be transferred to Student Financial Aid. \$2.8M remains available to fund future cash commitments at the President's discretion.

President's Strategic Investment Fund Planned Resources and Commitments (In Millions)						
	Prior	FY 2007	FY 2008	FY 2009	Future	Total
Carry Forward		4.56	3.15	8.52		
Sources						
Original Budget		5.40	5.40	5.40		
Research Incentive		2.78	2.78			
Endowment Distribution		3.31	5.64	2.77		
Interest		0.05	0.22	0.05		
Sources		11.54	14.04	8.22		
Total Sources with Carryforward		16.10	17.19	16.74		
Uses						
Medical Center Support	4.00	2.00	3.00	3.00		12.00
Student Information System	2.00	0.50	0.50	1.00	1.00	5.00
Targeted Investments in Excellence	0.00	5.00	5.00	5.00	10.00	25.00
School of Public Health	1.00	1.00				2.00
Math & Biosciences Institute	0.75	0.50				1.25
Urban Initiatives			0.05	0.05		0.10
SciTech Research Park Review			0.13			0.13
Outreach & Engagement				2.50		2.50
Development Support		1.00				1.00
Ohio Union LEEDS		1.00				1.00
Campus Beautification		0.25				0.25
Arts & Humanities Grants		0.10				0.10
Technology Licensing		0.80				0.80
Outreach Office Support		0.30				0.30
Provost Support		0.50				0.50
Total Uses	7.75	12.95	8.68	11.55		
Ending Balance		3.15	8.52	5.18		
Unreleased Commitments						
Library Renovation (FY 06)				0.30		

Multi-year University Initiatives

The FY 2009 budget assumes \$9M in new funding for continuing strategic investments. These investments include the Targeted Investments in Excellence (TIE), Medical Center support, and funding for the Student Information System (SIS).

Targeted Investments in Excellence (TIE) – Funding is set aside for Phase III 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 V 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 IV of V. The funding includes \$1M of the President’s Strategic Investment Fund, \$1M from OAA, and \$1M from central funds. College SIS support started a year later and will continue until FY 2011.

Service Improvements and Mandates

The FY 2009 budget funds service improvements and mandates as well as providing for one-time funding for specific activities in accordance with the university's strategic goals.

Intersection of Budget Priorities and Strategic Goals					
Budget Priorities					
Strategic Goal	Safety & Security	Facilities	Outreach & Engagement	Academic Investment	System
One University	✓	✓	✓	✓	✓
Students First	✓	✓	✓		✓
Faculty Success		✓	✓	✓	
Research Agenda		✓	✓	✓	
Community		✓	✓		
Streamlining & Simplification	✓				✓

Table II.4 (in Appendix II) provides specific funding by project. Some of the highlights include:

Safety and Security – the FY 2009 budget supports physical and system safety and security issues by setting aside \$1.32M of continuing funds and \$2.67M of one-time money to address fire safety, building security, cyber-security activities, neighborhood policing, and student escort services.

Facilities – the FY 2009 budget supports facilities needs by setting aside \$615,000 of continuing funding for projects including energy sustainability and steam line maintenance. Also set aside is \$3.25M of one-time funding for deferred maintenance, campus beautification, and energy projects.

Outreach and Engagement – the FY 2009 budget provides a total of \$200,000 to technology transfer of continuing funds and \$2.56M in one-time funding for outreach and engagement activities.

Academic Investment – the FY 2009 budget includes \$1.3M in continuing funds for TIE, STEM scholarships, and the new Vice-Provost for International Affairs, as well as \$14.2M in one-time funds for TIE, the Kirwan Institute, and Medical Center support.

Systems – the FY 2009 budget provides \$14.9M in one-time funds to support systems, including \$9.7M for SIS and \$4M for financial infrastructure.

Changes by College and Academic Support Unit

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 2008.

Sources of Funds by College - FY 2008
(In Order of Percent of General Funds)

College	Total Funds (in Millions)	General Funds % of Total ²²	Earnings % of Total ²³	Restricted % of Total ²⁴
Humanities	\$67.0	91.0%	0.2%	8.7%
Arts	\$31.0	90.0%	4.0%	6.0%
Social Work	\$6.9	82.7%	0.4%	16.9%
Nursing	\$10.6	81.4%	0.3%	18.3%
Law	\$25.1	72.8%	0.8%	26.3%
Fisher College of Business	\$60.7	72.5%	5.6%	21.9%
Social & Behavioral Sci	\$90.1	67.1%	5.5%	27.4%
Math & Physical Sciences	\$115.0	61.5%	0.5%	38.0%
Pharmacy	\$20.6	59.6%	1.8%	38.5%
Education/Human Ecology	\$74.4	53.4%	9.7%	36.9%
Biological Sciences	\$47.4	53.1%	2.7%	44.2%
Dentistry	\$46.5	49.4%	26.0%	24.6%
Public Health	\$11.9	48.6%	0.9%	50.5%
Veterinary Medicine	\$56.0	42.1%	28.6%	29.3%
Engineering	\$181.5	41.2%	10.4%	48.4%
Optometry	\$14.7	38.1%	22.9%	39.1%
Medicine	\$266.7	23.2%	1.1%	75.8%
Food, Agric & Env Sci ²⁵	\$199.0	15.9%	6.1%	78.0%
Total	\$1,325.0	45.3%	6.4%	48.3%

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

²² General Funds are unrestricted resources available for allocation in support of core instruction, instructional support, and related general administrative and physical plant expenditures. Also included are fee authorizations.

²³ 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.

²⁴ 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.

²⁵ Includes the College of Food, Agricultural & Environmental Science, as well as ATI, OSUE and OARDC.

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 2009 compared to FY 2008.

**Summary of College Net Marginal Revenue
(Columbus Campus General Funds Budget – In Thousands)**

	Final 2008 PBA	FY 2008 to 2009 NMR ²⁶	Provost Quality Investment	FY 2009 PBA	% Inc	One- Time Cash
Arts	27,447	1,127		28,574	4.1%	
Biological Sciences	24,919	234	95	25,248	1.3%	261
Humanities	60,884	1,855		62,739	3.0%	296
MAPS	70,386	2,741	200	73,327	4.2%	1,000
SBS	60,497	1,757		62,254	2.9%	321
Exec Dean Arts & Sciences	8,594	633		9,227	7.4%	
Subtotal Arts & Sciences	252,727	8,347	295	261,369	3.4%	1,878
Fisher College of Business	40,230	4,089	200	44,519	10.7%	
FAES	19,262	1,131	200	20,593	6.9%	200
Education & Human Ecology	39,637	2,151	40	41,828	5.5%	302
Engineering	66,231	1,898	1,250	69,379	4.8%	3,300
Nursing	7,834	304		8,138	3.9%	158
Pharmacy	12,311	783		13,094	6.4%	
Social Work	5,666	144	40	5,850	3.2%	150
John Glenn Institute	2,065	97		2,162	4.7%	
Dentistry ²⁷	21,274	1,161	40	22,475	5.6%	
Law (excluding Law Library)	14,073	1,443	40	15,556	10.5%	150
Medicine ²⁸	61,611	2,925		64,536	4.7%	
Public Health	5,764	390		6,154	6.8%	
Optometry ²⁷	5,253	448		5,701	8.5%	
Veterinary Medicine ²⁷	23,326	1,496		24,822	6.4%	
Interdisp Grad Programs		-99		-99		
TIE ²⁹			1,000	1,000		7,573
Doctoral Quality Investment ³⁰		3,637		3,637		
Provost Reserve			1,377	1,377		
Total Colleges	577,264	30,345	4,482	612,091	6.0%	13,711

²⁶ "NMR" is net marginal revenue. Includes the total marginal allocation (including program fees) minus marginal assessments for space, research administration, student services, and the central tax. Figures also include faculty promotions and differential fees.

²⁷ Includes Med I SSI allocation based on preliminary data. Will be updated once end-of-year data are available.

²⁸ Includes Med II SSI allocation based on preliminary data. Will be updated once end-of-year data are available.

²⁹ Total one-time TIE allocation is \$9.0M, with \$7.6M allocated to colleges, remainder to research centers.

³⁰ Does not reflect an additional \$3.4M allocated to offset the reduced revenue resulting from lower tuition charges for students in the dissertation phase of their Ph.D.

**Summary of Annual Funds Budget Changes
Available for Support Unit Salary and Benefit Increases and Program Changes³¹
(Columbus Campus General Funds Budget – In Thousands)**

	Final 2008 PBA	FY 2008 to 2009 NMR	Serv Imp & Mandates	FY 2009 PBA	% Inc	One- Time Cash
Academic Affairs						
OAA Operating ³²	60,264	1,819	656	62,739	4.1%	2,030
Graduate School ³³	9,075	308		9,383	3.4%	
University Libraries	32,917	601		33,518	1.8%	
VP Enrollment Services & Dean Undergrad Education ³⁴	31,195	880		32,075	2.8%	
Academic Affairs Total	133,451	3,608	656	137,715	3.2%	2,030
Ag Admin, OARDC	2,224	47		2,271	2.1%	
Board of Trustees	713	24		737	3.4%	
Business & Finance	82,241	3,087	1,370	86,698	5.4%	3,870
Legal Affairs	2,019	82		2,101	4.1%	264
President ³⁵	2,719	66	700	3,485	28.2%	1,000
Student Life ³⁶	33,321	508	198	34,027	2.1%	158
University Relations	6,466	239	132	6,837	5.7%	298
Exec Dean Arts & Sciences ³⁷	6			6		
Research ³⁸	20,775	233	200	21,208	2.1%	400
Health Sciences	14,907	445		15,352	3.0%	
University Outreach	1,369	35		1,404	2.6%	2,500
Total Support Units	300,211	8,374	3,256	311,841	3.9%	10,520

Continuing funding for service Improvements and mandates include \$3.26M identified above and \$1M in TIE funding previously committed to the colleges schedule. Total FY 2009 continuing service improvement and mandates funding is \$5.42M. Additional items are: \$0.75M to fund the upcoming capital campaign; \$0.13M to Legal Affairs to hire a construction attorney funded by charges to construction projects; and \$0.14M to Legal Affairs to hire an immigration attorney funded by a combination of departmental and international student fees. The FY 2010 physical plant assessment rate will include \$0.20M to fund Fire Suppression.

³¹ Program changes are reviewed and selected for funding through a process which includes consultation with faculty, deans, and the president's cabinet.

³² Includes OIT, Human Resources, Provost Office Administration, Office of International Education, and Office of Minority Affairs.

³³ Does not include graduate fellows.

³⁴ Does not include scholarship funding.

³⁵ Includes \$700,000 in annual rate provided for capacity building in the President's Office during the first year.

³⁶ Student Life's NMR includes \$12K for the student activity fee and \$453K for the recreation fee. The NMR also reflects an increase in space costs for the Physical Activity and Educational Services Building. They have been planning for this for several years, and the increased costs will not affect their continued operations.

³⁷ 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.

³⁸ Includes OSURF operating. Not reflected in the NMR is over \$500,000 in annual rate Research is allocating to cover the new space costs associated with the ULAR space in the Biomedical Research Tower. With this reallocation, Research will have sufficient resources to provide a 3.5% pay raise pool.

One-time funding for service improvements and Mandates includes \$10.52M identified above and \$9.0M TIE funding previously committed to the colleges schedule. Additional items funded from the reallocation of existing funds are: \$9.7M for the Student Information System project; \$4.0M for financial system infrastructure upgrades; \$0.83M for enterprise reporting priorities and 100W processing; and \$5.0M for Medical Center support. Total FY 2009 one-time service improvement and mandate funding is \$39.05M. For one-time unanticipated financial needs, \$1.0M is set aside in the Integrated Financial Planning Group (IFP) Reserve.

The Office of Development

To ensure a robust University Development effort, a new model for funding development operations was adopted in FY 2008. The model assumes a FY 2009 endowment payout in support of development of 1.050% or about \$14.2 million. The payout is recommended to be reduced by 0.025% in FY's 2010 and 2011 to reach a recommended permanent endowment support of development level of 1%. Colleges, support units, auxiliaries, and regional campuses will increase their support of development by \$823,000 in FY 2009. 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, provide a funding base for the current level of development efforts and raise \$750,000 of the increased support which in combination with \$1.3 million cash carry forward will be earmarked to assist in the funding of Ohio State's new capital campaign.

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. The regional campuses 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 to surmount financial obstacles, as does the lower tuition rate on the regional campuses. Smaller class sizes, more personal attention from faculty and staff, 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 OSU 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 OSU 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 regional campuses play an important role in the University System of Ohio as described in Chancellor Fingerhut’s “Strategic Plan for Higher Education, 2008-2017” (March, 2008). The regional campus deans are working with the president and the Board of Regents to define an expanded mission for these unique Ohio State locations, as the state begins implementation of the University System of Ohio.

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 2009 Current Funds Budget Summary (dollars in thousands)

Resources	Lima	Mansfield	Marion	Newark
General Funds	\$ 13,804	\$ 16,032	\$ 15,312	\$ 22,559
Earnings Funds	\$ 475	\$ 233	\$ 120	\$ 343
Restricted Funds	\$ 1,767	\$ 2,067	\$ 3,166	\$ 2,525
Total Resources	\$ 16,046	\$ 18,332	\$ 18,598	\$ 25,427
Expenditures				
General Funds	\$ 13,781	\$ 16,015	\$ 15,312	\$ 22,574
Earnings	\$ 395	\$ 233	\$ 104	\$ 328
Restricted	\$ 1,767	\$ 2,067	\$ 3,166	\$ 2,525
Total Expenditures	\$ 15,943	\$ 18,315	\$ 18,582	\$ 25,427

The primary initiatives funded in the 2009 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. All amounts are additional funds required in that year. Cancer Center Match is to fund 10% of the marginal increase in indirect cost recoveries on cancer research; however, no match is needed in FY 2009.

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

Commitment	FY 2009	FY 2010 Est.	FY 2011 Est.
Student Financial Aid	\$3.5	\$3.5	\$3.5
Cancer Center Match	0.0 ³⁹	TBD	TBD
Outreach and Engagement	0.0	2.5	TBD
Total	\$3.5	\$6.0	\$3.5

There are no continuing commitments beyond FY 2011. 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 2009 Columbus campus general funds budget is \$12.1M.

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

³⁹ Cancer Center Match for FY 2009 is \$0 because indirect cost recoveries on cancer research did not increase during FY 2008.

These include:

- Competitive annual compensation increases for faculty, staff and student employees
- Access – student financial aid
- Graduate program quality
- Financial stability
- Safety and security
- Facilities
- Academic programs
- Academic and administrative systems
- Outreach and engagement
- 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 SIS. Planning for SIS began in FY 2006, with funding of \$5M 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 system. The total project is estimated to cost between \$43M and \$50M. The targeted completion date of the system is September 2009.

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

Commitment	Initial FY	FY 2009	FY 2010 (est)	FY 2011 (est)	Total University Commitment (est)
Targeted Investments in Excellence (5 yrs) ⁴⁰	2007	\$9.0	\$9.0	\$9.0	\$45.0
Student Information System (5 yrs)	2006	9.7	10.0	7.0	50.0
Medical Center Support (5 yrs)	2005	5.0	0.0	0.0	25.0
Buckeye Bundle (3 yrs)	2008	1.0	1.0	TBD	3.0
Campus Security System (6 yrs)	2004	1.4	0.0	0.0	8.5
OSU Pro	2007	0.37	TBD	TBD	TBD
Senn-Delaney	2009	TBD	TBD	TBD	TBD
Student Financial Aid Deficit ⁴¹	2008	7.1	7.1	7.1	TBD

⁴⁰ Also invested is \$1 million annual rate each year.

⁴¹ These are estimates based on 2007 analysis and are expected to decrease as actual 2008 performance is factored into analysis.

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. There is a \$5M TIE capital funds commitment in addition to the one-time general funds operating noted above.

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. The following goals were developed by the Integrated Financial Planning Group to assist in the University’s strategic financial planning. They have been thoroughly vetted and reviewed over the last year. The Board of Trustees approved these financial performance goals on June 6, 2008. The performance shown is for 2007. Final 2008 performance will not be available until September 1 (after this book goes to print). Please see rpia.ohio-state.edu for the updated numbers.

Category	Target	Performance (2007)
Liquidity		
Primary Reserve Ratio	At least 150 days cash ⁴²	150 days
Rainy Day Fund	At least 1% of General Fund	1.1%
Operating Margin		
General Fund	At least 1%	4.6%
Debt		
Total Financial Resources to Direct Debt ⁴³	At least 1.0 times (X)	2.6 X
Actual Debt Service to Operations ²	No greater than 4.0%	2.2%
Debt Service Coverage ²	At least 3.0 times (X)	6.3 X
SB 6 Ratio ⁴⁴	At least 3.6	4.2
Credit Rating ²	At least AA2	AA2
Health System		
Operating EBIDA Margin ⁴⁵	10.0 - 12.5%	12.1%
Days of Cash on Hand	Increase by 3-5 days annually	+ 6.4 days
Debt Service Coverage	At least 4 times (X)	7.7 X

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.

⁴² In this case, cash means expendable net assets. This includes cash, liquid investments and current receivable minus current payable.

⁴³ Moody’s definition.

⁴⁴ State of Ohio definition.

⁴⁵ EBIDA means earnings before interest, depreciation and amortization.

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.

TABLE OF CONTENTS

I. BUDGET HIGHLIGHTS

Summary of Budgeted Resources and Expenditures	I. 1
 Graphs:	
 Budgeted Resources by Fund	I. 2
 Budgeted Expenditures by Function	I. 2
Summary of Annual Student Fees - Columbus Campus	I. 3

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

2007-08 Revised Budget	2008-09 Budget	Dollar Change	Percent Change
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RESOURCES

Government Support

State	548,274	619,703	71,429	13.0%
Federal	300,534	324,872	24,338	8.1%
Local	31,890	34,183	2,293	7.2%
Subtotal Government Support	880,698	978,758	98,060	11.1%

Student Fees

Instructional, General & Tuition	677,140	690,423	13,283	2.0%
Other	38,871	42,591	3,720	9.6%
Subtotal Student Fees	716,011	733,014	17,003	2.4%

Other Resources

Health System	1,519,169	1,591,332	72,163	4.8%
Auxiliaries	274,463	287,380	12,917	4.7%
OSU - Physicians	254,000	268,679	14,679	5.8%
Departmental Sales & Services	79,385	85,933	6,548	8.2%
Private Grants & Contracts	311,797	342,407	30,610	9.8%
Other	66,711	64,819	(1,892)	-2.8%
Subtotal Other Resources	2,505,525	2,640,550	135,025	5.4%

Total Resources

	4,102,234	4,352,322	250,088	6.1%
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EXPENDITURES

Instructional & General	1,251,882	1,321,133	69,251	5.5%
Separately Budgeted Research	428,020	438,224	10,204	2.4%
Public Service	140,505	147,002	6,497	4.6%
Scholarships & Fellowships	187,657	212,458	24,801	13.2%
Auxiliaries	285,262	302,815	17,553	6.2%
Health System	1,482,751	1,539,070	56,319	3.8%
OSU - Physicians	248,000	257,944	9,944	4.0%

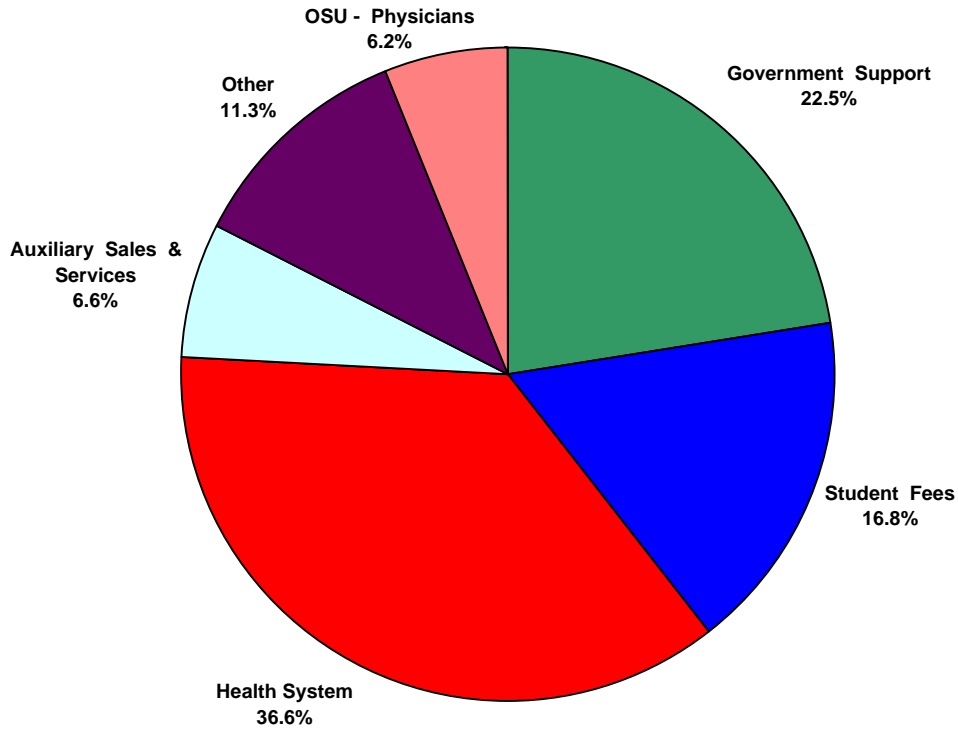
Total Expenditures

	4,024,077	4,218,645	194,568	4.8%
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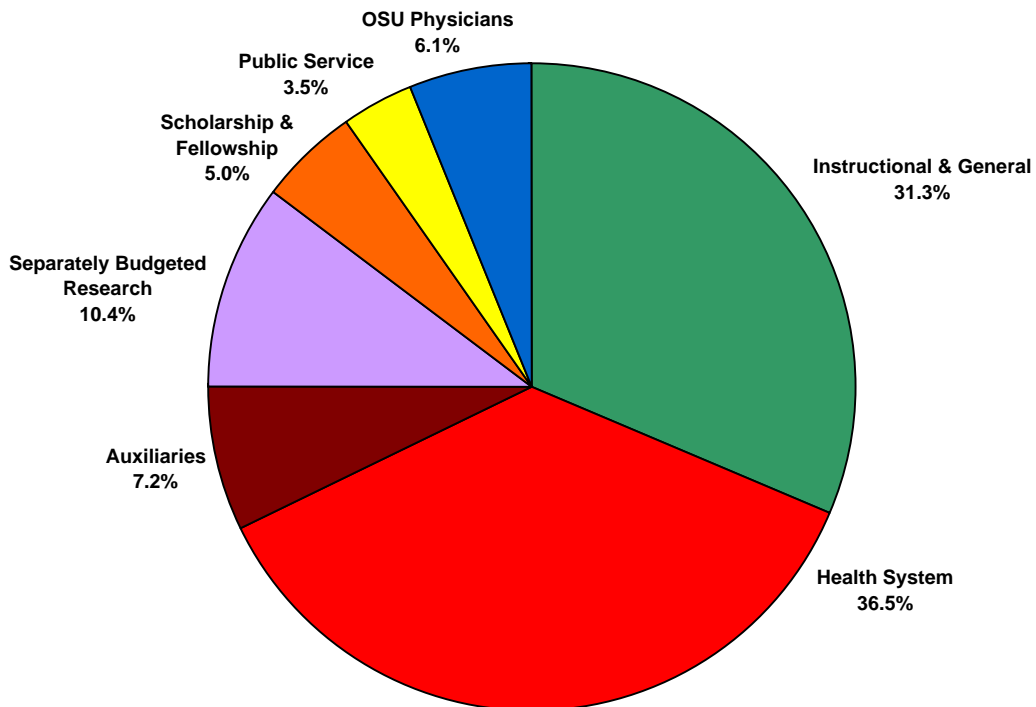
(1) Health Systems budget includes University Hospitals, James Cancer Hospital & Solove Research Institute, University Hospital East, Ross Heart Hospital, Harding Hospital, and Hospital Physician Network.

SUMMARY OF BUDGETED RESOURCES AND EXPENDITURES TOTAL UNIVERSITY - FY 2009

RESOURCES BY SOURCE



EXPENDITURES BY FUNCTION



SUMMARY OF ANNUAL STUDENT FEES COLUMBUS CAMPUS

INSTRUCTIONAL & GENERAL FEES				NONRESIDENT SURCHARGE				
FY 2008 Fees	FY 2009 Fees	Dollar Change	Percent Change	FY 2008 Fees	FY 2009 Fees	Dollar Change	Percent Change	
Undergraduate:								
(1)								
Tier 2	8,298	NA	NA	NA	NA	NA	NA	
Tier 3	8,406	8,406	0	0.0%	12,609	13,239	630	5.0%
Graduate Programs:								
Graduate	9,657	10,122	465	4.8%	14,154	14,862	708	5.0%
MLHR	10,017	10,500	483	4.8%	14,154	14,862	708	5.0%
MBA/MBLE	20,346	22,143	1,797	8.8%	14,154	14,862	708	5.0%
Part-time MBA	20,031	21,504	1,473	7.4%	14,154	14,862	708	5.0%
EMBA	39,984	40,446	462	1.2%	NA	NA	NA	NA
Master of Accounting	22,407	24,060	1,653	7.4%	14,154	14,862	708	5.0%
MBOE	NA	28,407	NA	NA	NA	NA	NA	NA
AuD/MSLP	10,008	10,491	483	4.8%	14,154	14,862	708	5.0%
Health Administration	11,466	12,021	555	4.8%	14,154	14,862	708	5.0%
Public Health MPH	10,203	10,695	492	4.8%	14,154	14,862	708	5.0%
Public Health PEP	10,203	10,695	492	4.8%	14,154	14,862	708	5.0%
MPT	10,539	11,454	915	8.7%	14,154	14,862	708	5.0%
MOT	10,305	10,800	495	4.8%	14,154	14,862	708	5.0%
MSW	10,095	10,581	486	4.8%	14,154	14,862	708	5.0%
Professional:								
Pharmacy	14,214	15,459	1,245	8.8%	15,057	15,810	753	5.0%
Dentistry	24,360	26,280	1,920	7.9%	29,061	30,513	1,452	5.0%
Optometry	17,025	18,690	1,665	9.8%	29,061	29,061	0	0.0%
Veterinary Medicine	21,027	22,989	1,962	9.3%	30,042	31,545	1,503	5.0%
Law	18,932	20,602	1,670	8.8%	14,700	14,950	250	1.7%
Medicine	26,919	28,245	1,326	4.9%	14,418	15,138	720	5.0%

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 2, for full-time continuing undergraduates who were first enrolled at Ohio State prior to Summer Quarter 2003, will phase out effective Autumn Quarter 2008. Any students remaining in that tier will move into Tier 3, which will then be the only undergraduate fee tier.
- (2) Master of Business Operational Excellence is a new program set to start in Winter Quarter 2009.

TABLE OF CONTENTS

II. DETAIL OF BUDGETED REVENUES & EXPENDITURES BY FUND & CAMPUS

Detail of Budgeted Resources & Expenditures - Total University	II. 1
Detail of Budgeted Resources & Expenditures - Columbus Campus	II. 2
Graphs:	
Budgeted Resources by Fund	II. 3
Budgeted General Funds Resources by Source	II. 3
Detailed Breakout of FY 2009 Final Funding Recommendations by Program Category	II. 4
Detail of Budgeted Resources & Expenditures - Lima Campus	II. 5
Detail of Budgeted Resources & Expenditures - Mansfield Campus	II. 6
Detail of Budgeted Resources & Expenditures - Marion Campus	II. 7
Detail of Budgeted Resources & Expenditures - Newark Campus	II. 8
Detail of Budgeted Resources & Expenditures - ATI	II. 9
Detail of Budgeted Resources & Expenditures - OARDC	II. 10

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

2007-08 Revised Budget	2008-2009				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	352,455	387,135	0	0	387,135	9.8%
Appropriations	126,566	17,770	0	146,141	163,911	29.5%
Ohio Grants & Contracts	69,253	7,357	0	61,300	68,657	-0.9%
Subtotal State Support	548,274	412,262	0	207,441	619,703	13.0%
Federal Grants & Contracts	300,534	46,954	0	277,918	324,872	8.1%
Local Grants & Contracts	31,890	6,983	0	27,200	34,183	7.2%
Subtotal Government	880,698	466,199	0	512,559	978,758	11.1%
Student Fees						
Instructional, General and Tuition	677,140	690,423	0	0	690,423	2.0%
Other	38,871	35,591	7,000	0	42,591	9.6%
Subtotal Student Fees	716,011	726,014	7,000	0	733,014	2.4%
Other Resources						
Health System (1)	1,519,169	0	1,591,332	0	1,591,332	4.8%
Auxiliary Sales & Services	274,463	0	286,380	1,000	287,380	4.7%
OSU - Physicians	254,000	0	268,679	0	268,679	5.8%
Departmental Sales & Services	79,385	0	85,933	0	85,933	8.2%
Private Grants & Contracts	311,797	15,482	0	326,925	342,407	9.8%
Endowment Income (2)	23,134	3,679	130	16,700	20,509	-11.3%
Investment Income	19,958	15,663	4,513	0	20,176	1.1%
Other	23,619	13,971	10,163	0	24,134	2.2%
Subtotal Other	2,505,525	48,795	2,247,130	344,625	2,640,550	5.4%
Total Resources	4,102,234	1,241,008	2,254,130	857,184	4,352,322	6.1%

EXPENDITURES

(3)

Instruction & General						
Instruction & Departmental Research	760,730	626,970	37,161	116,642	780,773	2.6%
Academic Support	160,432	141,475	5,939	20,720	168,133	4.8%
Student Services	92,422	82,192	8,334	3,113	93,639	1.3%
Institutional Support (4)	123,125	98,497	11,320	44,695	154,512	25.5%
Plant, Operations & Maintenance	115,173	106,005	7,546	10,525	124,076	7.7%
Subtotal Instruction & General	1,251,882	1,055,138	70,299	195,695	1,321,133	5.5%
Separately Budgeted Research						
Public Service	428,020	31,913	8,867	397,444	438,224	2.4%
Scholarships & Fellowships	140,505	31,086	13,995	101,921	147,002	4.6%
Auxiliaries	187,657	117,406	50	95,002	212,458	13.2%
Health System (1)	285,262	5,370	277,445	20,000	302,815	6.2%
OSU - Physicians	1,482,751	0	1,534,070	5,000	1,539,070	3.8%
OSU - Physicians	248,000	0	257,944	0	257,944	4.0%
Total Expenditures	4,024,077	1,240,913	2,162,670	815,062	4,218,645	4.8%

(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.

(4) Increase in Institutional Support is due to Student Information System implementation, one-time BARS write-off, and legal liability accrual.

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

2007-08 Revised Budget	2008-2009				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	330,189	362,682			362,682	9.8%
Appropriations	84,977	14,320		107,859	122,179	43.8%
Ohio Grants & Contracts	68,657	7,357		61,000	68,357	-0.4%
Subtotal State Support	483,823	384,359	0	168,859	553,218	14.3%
Federal Grants & Contracts	274,206	46,954		250,000	296,954	8.3%
Local Grants & Contracts	31,690	6,983		27,000	33,983	7.2%
Subtotal Government	789,719	438,296	0	445,859	884,155	12.0%
Student Fees						
Instructional, General and Tuition	634,817	646,386			646,386	1.8%
Other	38,084	34,738	7,000		41,738	9.6%
Subtotal Student Fees	672,901	681,124	7,000	0	688,124	2.3%
Other Resources						
Health System (1)	1,519,169		1,591,332		1,591,332	4.8%
Auxiliary Sales & Services	273,416		286,266		286,266	4.7%
OSU - Physicians	254,000		268,679		268,679	5.8%
Departmental Sales & Services	76,000		80,000		80,000	5.3%
Private Grants & Contracts	308,807	15,482		325,000	340,482	10.3%
Endowment Income (2)	22,378	3,679		16,000	19,679	-12.1%
Investment Income	18,237	14,310	4,500		18,810	3.1%
Other	19,708	10,796	9,500		20,296	3.0%
Subtotal Other	2,491,715	44,267	2,240,277	341,000	2,625,544	5.4%
Total Resources	3,954,335	1,163,687	2,247,277	786,859	4,197,823	6.2%

EXPENDITURES (3)

Instruction & General						
Instruction & Departmental Research	720,842	589,869	35,509	114,737	740,115	2.7%
Academic Support	151,394	132,574	5,939	20,000	158,513	4.7%
Student Services	82,117	71,184	8,294	3,000	82,478	0.4%
Institutional Support (4)	107,271	87,416	10,420	40,000	137,836	28.5%
Plant, Operations & Maintenance	101,256	97,927	6,157	5,000	109,084	7.7%
Subtotal Instruction & General	1,162,880	978,970	66,318	182,737	1,228,025	5.6%
Separately Budgeted Research						
Public Service	381,315	31,913	8,867	350,000	390,780	2.5%
Scholarships & Fellowships	137,092	31,086	11,765	100,000	142,851	4.2%
Auxiliaries	179,090	116,348	50	87,000	203,398	13.6%
Health System (1)	284,998	5,370	277,363	20,000	302,733	6.2%
OSU - Physicians	1,482,751	0	1,534,070	5,000	1,539,070	3.8%
OSU - Physicians	248,000	0	257,944	0	257,944	4.0%
Total Expenditures	3,876,126	1,163,687	2,156,377	744,737	4,064,801	4.9%

(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.

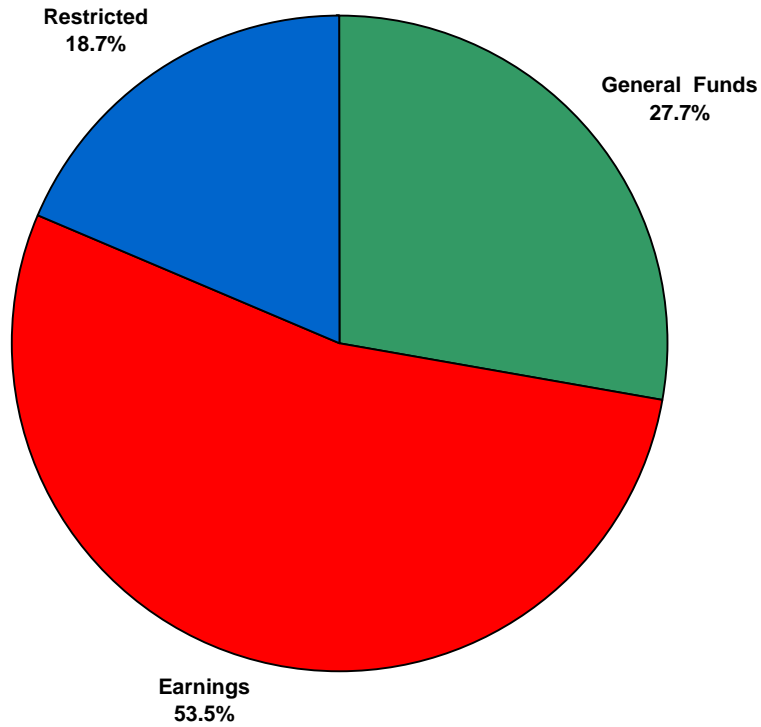
(2) Restricted Endowment reflects reclassification of some revenue to Private Grants & Contracts.

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

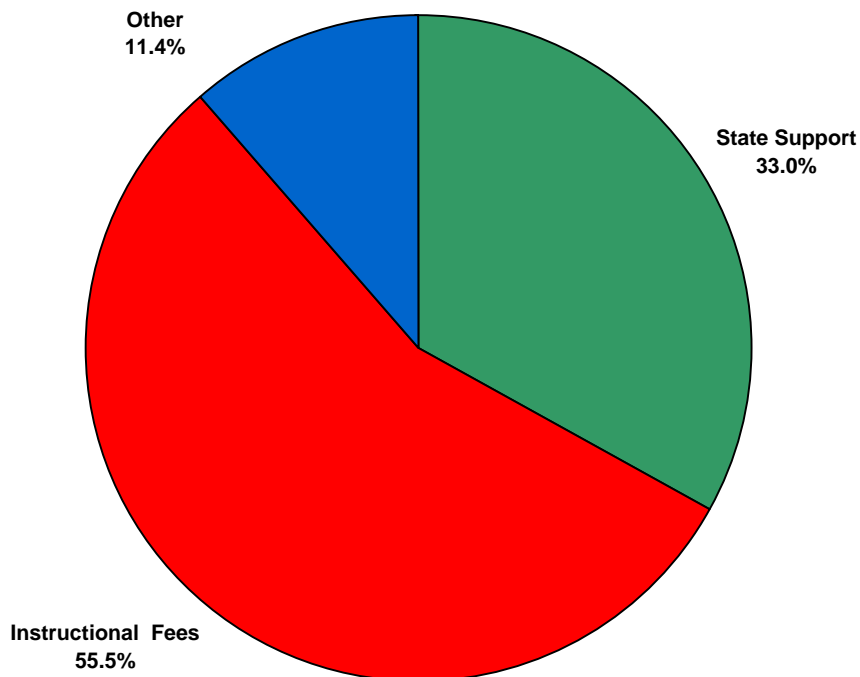
(4) Increase in Institutional Support is due to Student Information System implementation, one-time BARS write-off, and legal liability accrual.

BUDGETED RESOURCES Columbus Campus - FY 2009

RESOURCES BY FUND



GENERAL FUNDS BY SOURCE



**DETAILED BREAKOUT OF FY 2009 FINAL FUNDING
RECOMMENDATIONS BY BUDGET CATEGORY- COLUMBUS CAMPUS**

Category	Detail	Continuing	One Time
Safety and Security	<i>Mandates</i>		
	Homeland Security Reporting	\$ 85,000	\$ 31,000
	Chemical Anti-terrorism	\$ 150,000	
	Communicable Diseases	\$ 30,000	
	Fire Suppression		\$ 220,000
	Radiation Safety	\$ 111,000	
	Building Security		\$ 1,400,000
	Subtotal	\$ 376,000	\$ 1,651,000
	<i>Additional Safety Services</i>		
	Fire Safety Inspectors	\$ 109,000	
	Additional Safety Services	\$ 193,000	
	Adm Mgr/Student Escort Service	\$ 73,000	
	SA - Behavioral Support/Database	\$ 168,000	\$ 158,000
	Neighborhood Policing Center	\$ 75,000	
	Student Escort Service	\$ 100,000	
	Subtotal	\$ 718,000	\$ 158,000
	<i>Cyber Security</i>		
Security Enhancements	\$ 226,000	\$ 860,000	
Subtotal	\$ 226,000	\$ 860,000	
Total	\$ 1,320,000	\$ 2,669,000	
Facilities	ADA Access Management	\$ 13,000	\$ 178,000
	Steam Line Maintenance	\$ 100,000	
	Construction Attorney	\$ 125,000	\$ 125,000
	Energy Sustainability	\$ 377,000	
	Environmental Compliance		\$ 150,000
	Campus Beautification		\$ 450,000
	Energy Projects		\$ 250,000
	Stone Lab Support		\$ 400,000
	Deferred Maintenance		\$ 1,000,000
	Emergency Generators		\$ 400,000
	Classroom Readiness		\$ 300,000
	Total	\$ 615,000	\$ 3,253,000
Academic	VP for International Affairs	\$ 228,000	
	STEM Scholarships	\$ 104,000	
	T.I.E	\$ 1,000,000	\$ 9,000,000
	Kirwan Institute		\$ 200,000
	Medical Center Support		\$ 5,000,000
Total	\$ 1,332,000	\$ 14,200,000	
Systems	SIS (Central)		\$ 3,000,000
	OSU Pro		\$ 371,000
	SIS (Assessment)		\$ 6,700,000
	Financial Infrastructure		\$ 4,000,000
	ERP Priority Requests		\$ 340,000
	On-Line 100W		\$ 485,000
Total	\$ -	\$ 14,896,000	
Outreach	Tech Transfer	\$ 200,000	
	Outreach and Engagement		\$ 2,500,000
	WOSU		\$ 58,000
Total	\$ 200,000	\$ 2,558,000	
Misc.	Internal Auditor	\$ 82,000	
	President's Office Support	\$ 700,000	\$ 1,000,000
	Immigration Attorney	\$ 139,000	\$ 139,000
	STEM Coordinator	\$ 150,000	
	National Media Relations Program	\$ 132,000	\$ 150,000
	Development Campaign	\$ 750,000	
	University Relations		\$ 90,000
	HR - ARL Backlog		\$ 90,000
Total	\$ 1,953,000	\$ 1,469,000	
Grand Total		\$ 5,420,000	\$ 39,045,000

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

2007-08 Revised Budget	2008-2009				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	3,918	4,296			4,296	9.7%
Appropriations	595	549		65	614	3.2%
Ohio Grants & Contracts	137			100	100	-27.0%
Subtotal State Support	4,650	4,845	0	165	5,010	7.7%
Federal Grants & Contracts	1,500			1,602	1,602	6.8%
Detail Local Grants & Contracts	0				0	
Subtotal Government	6,150	4,845	0	1,767	6,612	7.5%
Student Fees						
Instructional, General and Tuition	7,393	8,009			8,009	8.3%
Other	180	196			196	8.9%
Subtotal Student Fees	7,573	8,205	0	0	8,205	8.3%
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	265	170			170	-35.8%
Other	1,213	584	475		1,059	-12.7%
Subtotal Other	1,478	754	475	0	1,229	-16.8%
Total Resources	15,201	13,804	475	1,767	16,046	5.6%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	7,925	7,660	395	130	8,185	3.3%
Academic Support	1,868	1,935		45	1,980	6.0%
Student Services	1,496	1,801		25	1,826	22.1%
Institutional Support	1,409	1,534		15	1,549	9.9%
Plant, Operations & Maintenance	911	851		5	856	-6.0%
Subtotal Instruction & General	13,609	13,781	395	220	14,396	5.8%
Separately Budgeted Research	80			100	100	25.0%
Public Service	45			25	25	-44.4%
Scholarships & Fellowships	1,327			1,422	1,422	7.2%
Auxiliaries	0				0	
Health System	0				0	
OSU - Physicians	0				0	
Total Expenditures	15,061	13,781	395	1,767	15,943	5.9%

ASSUMPTIONS

- Faculty compensation pool of 5%
- Staff compensation pool of 4%
- No undergraduate tuition increase; 5% tuition increase for graduate
- Increase of 9.6% in SSI and Tuition Subsidy
- Increase of .3% in Access Challenge
- Enrollment FTE projected to increase by 4%

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

2007-08 Revised Budget	2008-2009				Total Budget	Percent Change
	General	Earnings	Restricted			

RESOURCES

Government Support						
State Share of Instruction	4,269	4,689			4,689	9.8%
Appropriations	1,242	692		551	1,243	0.1%
Ohio Grants & Contracts	70			0	0	-100.0%
Subtotal State Support	5,581	5,381	0	551	5,932	6.3%
Federal Grants & Contracts	1,416			1,516	1,516	7.1%
Detail: Local Grants & Contracts	0				0	
Subtotal Government	6,997	5,381	0	2,067	7,448	6.4%
Student Fees						
Instructional, General and Tuition	8,522	8,365			8,365	-1.8%
Other	125	135			135	8.0%
Subtotal Student Fees	8,647	8,500	0	0	8,500	-1.7%
Other Resources						
Health System					0	
Auxiliary Sales & Services	72				0	-100.0%
OSU - Physicians					0	
Departmental Sales & Services (1)	241		233		233	-3.3%
Private Grants & Contracts					0	
Endowment Income					0	
Investment Income	366	258			258	-29.5%
Other (2)	1,827	1,893			1,893	3.6%
Subtotal Other	2,506	2,151	233	0	2,384	-4.9%
Total Resources	18,150	16,032	233	2,067	18,332	1.0%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	6,286	6,129		175	6,304	0.3%
Academic Support	1,755	1,745		20	1,765	0.6%
Student Services	2,612	2,843		35	2,878	10.2%
Institutional Support	2,430	2,606		20	2,626	8.1%
Plant, Operations & Maintenance	1,999	2,062		15	2,077	3.9%
Subtotal Instruction & General	15,082	15,385	0	265	15,650	3.8%
Separately Budgeted Research						
Public Service	100			100	100	0.0%
Scholarships & Fellowships	280		233	2	235	-16.1%
Auxiliaries	2,421	630		1,700	2,330	-3.8%
Health System	190				0	-100.0%
OSU - Physicians					0	
Total Expenditures	18,073	16,015	233	2,067	18,315	1.3%

ASSUMPTIONS

- Compensation pool of 3.5% with additional .5% for equity
- No undergraduate tuition increase; 5% increase for graduate.
- Increase of 9% in SSI and Tuition Subsidy
- Decrease in Access Challenge 2%
- Enrollment FTE projected to decrease by 3.25%

(1) Auxiliary services not generating sufficient revenue; student activities being funded with general funds.

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

2007-08 Revised Budget	2008-2009				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	4,199	4,614			4,614	9.9%
Appropriations	777	760		66	826	6.3%
Ohio Grants & Contracts	50			0	0	-100.0%
Subtotal State Support	5,026	5,374	0	66	5,440	8.2%
Federal Grants & Contracts	2,400			2,700	2,700	12.5%
Local Grants & Contracts	0				0	
Subtotal Government	7,426	5,374	0	2,766	8,140	9.6%
Student Fees						
Instructional, General and Tuition	8,928	9,198			9,198	3.0%
Other	138	160			160	15.9%
Subtotal Student Fees	9,066	9,358	0	0	9,358	3.2%
Other Resources						
Health System	0				0	
Auxiliary Sales & Services	0				0	-100.0%
OSU - Physicians	0				0	
Departmental Sales & Services	54		120		120	122.2%
Private Grants & Contracts	740			400	400	-45.9%
Endowment Income	0				0	
Investment Income	500	500			500	0.0%
Other	73	80			80	9.6%
Subtotal Other	1,367	580	120	400	1,100	-19.5%
Total Resources	17,859	15,312	120	3,166	18,598	4.1%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	6,754	6,350	58	50	6,458	-4.4%
Academic Support	2,183	2,454		30	2,484	13.8%
Student Services	2,330	2,439	40	38	2,517	8.0%
Institutional Support	2,626	2,211		500	2,711	3.2%
Plant, Operations & Maintenance	1,346	1,533	6	2	1,541	14.5%
Subtotal Instruction & General	15,239	14,986	104	620	15,710	3.1%
Separately Budgeted Research						
Public Service	850			736	736	-13.4%
Scholarships & Fellowships	1,799	326		1,810	2,136	18.7%
Auxiliaries	0				0	
Health System	0				0	
OSU - Physicians	0				0	
Total Expenditures	17,888	15,312	104	3,166	18,582	3.9%

ASSUMPTIONS

Faculty compensation pool of 3.5% with additional 1.5% for equity
 Staff compensation pool of 3.5% with additional .5% equity
 No undergraduate tuition increase; 5% tuition increase for graduate
 Increase of 9.6% in SSI and tuition subsidy
 Increase in Access Challenge 2%
 Enrollment FTE projected to decrease by 2%

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

2007-08 Revised Budget	2008-2009				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	5,497	6,039			6,039	9.9%
Appropriations	1,017	1,102		0	1,102	8.4%
Ohio Grants & Contracts	74				0	-100.0%
Subtotal State Support	6,588	7,141	0	0	7,141	8.4%
Federal Grants & Contracts	2,100			2,500	2,500	19.0%
Detail Local Grants & Contracts	0				0	
Subtotal Government	8,688	7,141	0	2,500	9,641	11.0%
Student Fees						
Instructional, General and Tuition	13,309	14,308			14,308	7.5%
Other	342	360			360	5.3%
Subtotal Student Fees	13,651	14,668	0	0	14,668	7.5%
Other Resources						
Health System	0				0	
Auxiliary Sales & Services	75		114		114	52.0%
OSU - Physicians	0				0	
Departmental Sales & Services	0		229		229	
Private Grants & Contracts	50			25	25	-50.0%
Endowment Income	0				0	
Investment Income	500	350			350	-30.0%
Other	380	400			400	5.3%
Subtotal Other	1,005	750	343	25	1,118	11.2%
Total Resources	23,344	22,559	343	2,525	25,427	8.9%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	11,951	12,087		150	12,237	2.4%
Academic Support	1,761	1,907			1,907	8.3%
Student Services	2,928	2,951			2,951	0.8%
Institutional Support	2,720	3,338		110	3,448	26.8%
Plant, Operations & Maintenance	1,976	2,291			2,291	15.9%
Subtotal Instruction & General	21,336	22,574	0	260	22,834	7.0%
Separately Budgeted Research	25			20	20	-20.0%
Public Service (1)	10		246	25	271	2610.0%
Scholarships & Fellowships	1,929			2,220	2,220	15.1%
Auxiliaries	74		82		82	10.8%
Health System	0				0	
OSU - Physicians	0				0	
Total Expenditures	23,374	22,574	328	2,525	25,427	8.8%

ASSUMPTIONS

- Faculty compensation pool of 4.5% with additional 1.0% for equity for faculty
- Staff compensation pool of 3.5% with additional .5% for high performance
- No undergraduate tuition increase; 5% increase for graduate
- Increase of 9.5% in SSI and tuition subsidy
- Increase in Access Challenge 7.2%
- Enrollment FTE projected to increase by 2.5%

(1) Change is the result of inclusion of Business & Industry Auxiliary budget previously omitted.

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

2007-08 Revised Budget	2008-2009				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	4,383	4,815			4,815	9.8%
Appropriations	784	347		426	773	-1.4%
Ohio Grants & Contracts	150			100	100	-33.3%
Subtotal State Support	5,317	5,162	0	526	5,688	7.0%
Federal Grants & Contracts	1,512			1,600	1,600	5.8%
Detail Local Grants & Contracts					0	
Subtotal Government	6,829	5,162	0	2,126	7,288	6.7%
Student Fees						
Instructional, General and Tuition	4,171	4,157			4,157	-0.3%
Other	2	2			2	0.0%
Subtotal Student Fees	4,173	4,159	0	0	4,159	-0.3%
Other Resources						
Health System	0				0	
Auxiliary Sales & Services	0				0	
OSU - Physicians	0				0	
Departmental Sales & Services	1,565		2,591		2,591	65.6%
Private Grants & Contracts	0				0	
Endowment Income	56		130		130	132.1%
Investment Income	90	75	13		88	-2.2%
Other	418	218	188		406	-2.9%
Subtotal Other	2,129	293	2,922	0	3,215	51.0%
Total Resources	13,131	9,614	2,922	2,126	14,662	11.7%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	5,972	4,875	1,199	200	6,274	5.1%
Academic Support	871	860		25	885	1.6%
Student Services	939	974		15	989	5.3%
Institutional Support	1,444	1,392		50	1,442	-0.1%
Plant, Operations & Maintenance	1,385	1,341	23	3	1,367	-1.3%
Subtotal Instruction & General	10,611	9,442	1,222	293	10,957	3.3%
Separately Budgeted Research	500			1,000	1,000	100.0%
Public Service	1,228		1,751	133	1,884	53.4%
Scholarships & Fellowships	1,002	102		700	802	-20.0%
Auxiliaries	0				0	
Health System	0				0	
OSU - Physicians	0				0	
Total Expenditures	13,341	9,544	2,973	2,126	14,643	9.8%

ASSUMPTIONS

- Compensation pool of 3.5%
- No undergraduate tuition increase
- Increase of 9.8% in SSI and tuition subsidy
- No increase in Access Challenge
- Enrollment FTE projected to increase by 2%

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

2007-08 Revised Budget	2008-2009				Percent Change
	General	Earnings	Restricted	Total Budget	

RESOURCES

Government Support						
State Share of Instruction	0				0	
Appropriations	37,174			37,174	37,174	0.0%
Ohio Grants & Contracts	115			100	100	-13.0%
Subtotal State Support	37,289	0	0	37,274	37,274	0.0%
Federal Grants & Contracts	17,400			18,000	18,000	3.4%
Detail Local Grants & Contracts	200			200	200	0.0%
Subtotal Government	54,889	0	0	55,474	55,474	1.1%
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	900			1,000	1,000	11.1%
OSU - Physicians	0				0	
Departmental Sales & Services	1,525		2,760		2,760	81.0%
Private Grants & Contracts	2,200			1,500	1,500	-31.8%
Endowment Income	700			700	700	0.0%
Investment Income	0				0	
Other	0				0	
Subtotal Other	5,325	0	2,760	3,200	5,960	11.9%
Total Resources	60,214	0	2,760	58,674	61,434	2.0%

EXPENDITURES

Instruction & General						
Instruction & Departmental Research	1,000			1,200	1,200	20.0%
Academic Support	600			600	600	0.0%
Student Services					0	
Institutional Support	5,225		900	4,000	4,900	-6.2%
Plant, Operations & Maintenance	6,300		1,360	5,500	6,860	8.9%
Subtotal Instruction & General	13,125	0	2,260	11,300	13,560	3.3%
Separately Budgeted Research	46,000			46,224	46,224	0.5%
Public Service	1,000			1,000	1,000	0.0%
Scholarships & Fellowships	89			150	150	68.5%
Auxiliaries	0				0	
Health System	0				0	
OSU - Physicians	0				0	
Total Expenditures	60,214	0	2,260	58,674	60,934	1.2%

TABLE OF CONTENTS

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)**

2007-08 Revised Budget	2008-2009			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
 Ohio Innovation Partnership (2)
 Priorities in Graduate Education
Subtotal Core Funding

330,189	362,682		362,682	32,493	9.8%
11,098	11,584		11,584	486	4.4%
13,207		7,801	7,801	(5,406)	-40.9%
1,947	1,947		1,947	0	0.0%
0		42,000	42,000	42,000	NA
572		572	572	0	0.0%
357,013	376,213	50,373	426,586	69,573	19.5%

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

26,273		26,273	26,273	0	0.0%
13,566		13,566	13,566	0	0.0%
300		300	300	0	0.0%
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%
619	619		619	0	0.0%
100		100	100	0	0.0%
53,252	619	52,633	53,252	0	0.0%
1,196		1,054	1,054	(142)	-11.9%
315		470	470	155	49.2%
319		319	319	0	0.0%
397		459	459	62	15.6%
170	170		170	0	0.0%
1,213		1,213	1,213	0	0.0%
706		706	706	0	0.0%
297		344	344	47	15.8%
107		107	107	0	0.0%
181		181	181	0	0.0%
4,901	170	4,853	5,023	122	2.5%
58,153	789	57,486	58,275	122	0.2%

Total Appropriations

OHIO GRANTS & CONTRACTS

68,657	7,357	61,000	68,357	(300)	-0.4%
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TOTAL STATE SUPPORT

483,823	384,359	168,859	553,218	69,395	14.3%
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(1) Formerly known as Research Challenge

(2) In the first round of competition for the Ohio Research Scholars program, OSU was part of approximately \$100M in successful proposals, and expects to receive at least \$39M of these moneys. Partnering with other Ohio institutions, OSU was part of a \$4.5M proposal which was selected in the first round of the Choose Ohio First Scholarship program, and expects to receive at least \$3M in new moneys.

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

2007-08 Total Budget	2008-09		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

3,918	4,296		4,296	378	9.7%
478	480		480	2	0.4%
52	69		69	17	32.7%
65		65	65	0	0.0%
595	549	65	614	19	3.2%
137	0	100	100	(37)	-27.0%
4,650	4,845	165	5,010	360	7.7%

MANSFIELD CAMPUS

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

State Grants & Contracts

Total Mansfield Campus

4,269	4,689		4,689	420	9.8%
639	623		623	(16)	-2.5%
52	69		69	17	32.7%
551		551	551	0	0.0%
1,242	692	551	1,243	1	0.1%
70	0	0	0	(70)	-100.0%
5,581	5,381	551	5,932	351	6.3%

MARION CAMPUS

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

State Grants & Contracts

Total Marion Campus

4,199	4,614		4,614	415	9.9%
659	673		673	14	2.1%
52	87		87	35	67.3%
66		66	66	0	0.0%
777	760	66	826	49	6.3%
50	0	0	0	(50)	-100.0%
5,026	5,374	66	5,440	414	8.2%

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

2007-08 Total Budget	2008-09		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

5,497	6,039		6,039	542	9.9%
965	1,035		1,035	70	7.3%
52	67		67	15	28.8%
0		0	0	0	
1,017	1,102	0	1,102	85	8.4%
74		0	0	(74)	-100.0%
6,588	7,141	0	7,141	553	8.4%

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

4,383	4,815		4,815	432	9.8%
251	249		249	(2)	-0.8%
77	68		68	(9)	-11.7%
30	30		30		
426		426	426	0	0.0%
784	347	426	773	(11)	-1.4%
150		100	100	(50)	-33.3%
5,317	5,162	526	5,688	371	7.0%

OARDC

Appropriations
 State Grants & Contracts

 Total OARDC

37,174		37,174	37,174	0	0.0%
115		100	100	(15)	0.0%
37,289	0	37,274	37,274	(15)	0.0%

TOTAL EXTENDED CAMPUSES

State Share of Instruction
 Appropriations
 State Grants & Contracts

 Total Extended Campuses

22,266	24,453	0	24,453	2,187	9.8%
41,589	3,450	38,282	41,732	143	0.3%
596	0	300	300	(296)	-49.7%
64,451	27,903	38,582	66,485	2,034	3.2%

TABLE OF CONTENTS

IV. STUDENT FEES

Summary of Student Fee Income - Columbus Campus	IV. 1
Student Fee Schedules - Quarterly/Semester Fees Per Hour	IV. 2
Annual Fee History - Columbus Campus Resident Fees	IV. 15
Summary of Typical Student Fees - Columbus Campus	IV. 16
Detail of Selected Rates	IV. 17
Summary of Resident Student Fees - FY 2008 & 2009 Big Ten Public Institutions	IV. 19

SUMMARY OF STUDENT FEE INCOME COLUMBUS CAMPUS

(IN THOUSANDS)

FY 2008 Revised Budget	FY 2009 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

488,020	497,389	9,370	1.9%
19,883	19,810	(73)	-0.4%
126,915	129,187	2,272	1.8%
634,817	646,386	11,569	1.8%
2,323	2,335	12	0.5%
2,065	2,065	0	0.0%
1,075	1,075	0	0.0%
12,454	12,907	453	3.6%
4,800	5,442	642	13.4%
3,400	5,868	2,468	72.6%
900	900	0	0.0%
2,205	2,289	84	3.8%
1,862	1,857	(5)	-0.3%
31,084	34,738	3,654	11.8%
665,901	681,124	15,223	2.3%

**2008-2009 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

Undergraduate (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	221	11	2		9	243	184	427
1	443	21	3		9	476	368	844
2	555	26	3		9	593	736	1,329
3	665	32	4		9	710	1,103	1,813
4	887	42	5	82	9	1,025	1,471	2,496
5	1,109	53	6	82	9	1,259	1,839	3,098
6	1,330	63	8	82	9	1,492	2,207	3,699
7	1,552	74	9	82	9	1,726	2,574	4,300
8	1,774	84	10	82	9	1,959	2,942	4,901
9	1,996	95	11	82	9	2,193	3,310	5,503
10	2,217	105	13	82	9	2,426	3,678	6,104
11	2,439	116	14	82	9	2,660	4,045	6,705
12+	2,661	126	15	82	9	2,893	4,413	7,306

(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.

**2008-2009 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

Masters & PhD (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	469
1	406	16	2			9	433	928
2	650	25	3			9	687	1,678
3	974	38	5			9	1,026	2,512
4	1,299	50	6	82		9	1,446	3,428
5	1,624	63	8	82		9	1,786	4,263
6	1,949	76	9	82		9	2,125	5,097
7	2,274	88	11	82		9	2,464	5,932
8	2,598	101	12	82		9	2,802	6,765
9	2,923	113	14	82		9	3,141	7,600
10+	3,248	126	15	82		9	3,480	8,434

MLHR (4)								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(2)	(3)		
0	211	8	1			9	229	477
1	422	16	2			9	449	944
2	675	25	3			9	712	1,703
3	1,012	38	5			9	1,064	2,550
4	1,350	50	6	82		9	1,497	3,479
5	1,687	63	8	82		9	1,849	4,326
6	2,024	76	9	82		9	2,200	5,172
7	2,362	88	11	82		9	2,552	6,020
8	2,699	101	12	82		9	2,903	6,866
9	3,037	113	14	82		9	3,255	7,714
10+	3,374	126	15	82		9	3,606	8,560

(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.

**2008-2009 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	454	8	1			9	472	720
1	907	16	2			9	934	1,429
2	1,451	25	3			9	1,488	2,479
3	2,177	38	5			9	2,229	3,715
4	2,902	50	6	82		9	3,049	5,031
5	3,628	63	8	82		9	3,790	6,267
6	4,353	76	9	82		9	4,529	7,501
7	5,079	88	11	82		9	5,269	8,737
8	5,804	101	12	82		9	6,008	9,971
9	6,530	113	14	82		9	6,748	11,207
10+	7,255	126	15	82		9	7,487	12,441

<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	440	8	1			9	458	706
1	880	16	2			9	907	1,402
2	1,408	25	3			9	1,445	2,436
3	2,113	38	5			9	2,165	3,651
4	2,817	50	6	82		9	2,964	4,946
5	3,521	63	8	82		9	3,683	6,160
6	4,225	76	9	82		9	4,401	7,373
7	4,929	88	11	82		9	5,119	8,587
8	5,634	101	12	82		9	5,838	9,801
9	6,338	113	14	82		9	6,556	11,015
10+	7,042	126	15	82		9	7,274	12,228

(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.

**2008-2009 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	835	8	1		9	853		853
1	1,670	16	2		9	1,697		1,697
2	2,671	25	3		9	2,708		2,708
3	4,007	38	5		9	4,059		4,059
4	5,342	50	6	82	9	5,489		5,489
5	6,678	63	8	82	9	6,840		6,840
6	8,014	76	9	82	9	8,190		8,190
7	9,349	88	11	82	9	9,539		9,539
8	10,685	101	12	82	9	10,889		10,889
9	12,020	113	14	82	9	12,238		12,238
10+	13,356	126	15	82	9	13,588		13,588

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	494	8	1		9	512	248	760
1	987	16	2		9	1,014	495	1,509
2	1,579	25	3		9	1,616	991	2,607
3	2,368	38	5		9	2,420	1,486	3,906
4	3,158	50	6	82	9	3,305	1,982	5,287
5	3,947	63	8	82	9	4,109	2,477	6,586
6	4,736	76	9	82	9	4,912	2,972	7,884
7	5,526	88	11	82	9	5,716	3,468	9,184
8	6,315	101	12	82	9	6,519	3,963	10,482
9	7,105	113	14	82	9	7,323	4,459	11,782
10+	7,894	126	15	82	9	8,126	4,954	13,080

(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.

**2008-2009 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

Master of Business Operational Excellence (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	584	8	1		9	602		602
1	1,168	16	2		9	1,195		1,195
2	1,869	25	3		9	1,906		1,906
3	2,803	38	5		9	2,855		2,855
4	3,737	50	6	82	9	3,884		3,884
5	4,672	63	8	82	9	4,834		4,834
6	5,606	76	9	82	9	5,782		5,782
7	6,540	88	11	82	9	6,730		6,730
8	7,474	101	12	82	9	7,678		7,678
9	8,409	113	14	82	9	8,627		8,627
10+	9,343	126	15	82	9	9,575		9,575

AuD/MSLP								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
				(2)	(3)			
0	211	8	1		9	229	248	477
1	421	16	2		9	448	495	943
2	674	25	3		9	711	991	1,702
3	1,011	38	5		9	1,063	1,486	2,549
4	1,348	50	6	82	9	1,495	1,982	3,477
5	1,686	63	8	82	9	1,848	2,477	4,325
6	2,023	76	9	82	9	2,199	2,972	5,171
7	2,360	88	11	82	9	2,550	3,468	6,018
8	2,697	101	12	82	9	2,901	3,963	6,864
9	3,034	113	14	82	9	3,252	4,459	7,711
10+	3,371	126	15	82	9	3,603	4,954	8,557

(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.

**2008-2009 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

Health Administration								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
				(1)	(2)			
0	243	8	1		9	261	248	509
1	485	16	2		9	512	495	1,007
2	776	25	3		9	813	991	1,804
3	1,164	38	5		9	1,216	1,486	2,702
4	1,552	50	6	82	9	1,699	1,982	3,681
5	1,941	63	8	82	9	2,103	2,477	4,580
6	2,329	76	9	82	9	2,505	2,972	5,477
7	2,717	88	11	82	9	2,907	3,468	6,375
8	3,105	101	12	82	9	3,309	3,963	7,272
9	3,493	113	14	82	9	3,711	4,459	8,170
10+	3,881	126	15	82	9	4,113	4,954	9,067

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	215	8	1		9	233	248	481
1	430	16	2		9	457	495	952
2	688	25	3		9	725	991	1,716
3	1,032	38	5		9	1,084	1,486	2,570
4	1,376	50	6	82	9	1,523	1,982	3,505
5	1,720	63	8	82	9	1,882	2,477	4,359
6	2,063	76	9	82	9	2,239	2,972	5,211
7	2,407	88	11	82	9	2,597	3,468	6,065
8	2,751	101	12	82	9	2,955	3,963	6,918
9	3,095	113	14	82	9	3,313	4,459	7,772
10+	3,439	126	15	82	9	3,671	4,954	8,625

(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.

**2008-2009 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

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	215	8	1		9	233	248	481
1	430	16	2		9	457	495	952
2	688	25	3		9	725	991	1,716
3	1,032	38	5		9	1,084	1,486	2,570
4	1,376	50	6	82	9	1,523	1,982	3,505
5	1,720	63	8	82	9	1,882	2,477	4,359
6	2,063	76	9	82	9	2,239	2,972	5,211
7	2,407	88	11	82	9	2,597	3,468	6,065
8	2,751	101	12	82	9	2,955	3,963	6,918
9	3,095	113	14	82	9	3,313	4,459	7,772
10+	3,439	126	15	82	9	3,671	4,954	8,625

Master/Doctor of Physical Therapy								
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	248	497
1	462	16	2		9	489	495	984
2	738	25	3		9	775	991	1,766
3	1,108	38	5		9	1,160	1,486	2,646
4	1,477	50	6	82	9	1,624	1,982	3,606
5	1,846	63	8	82	9	2,008	2,477	4,485
6	2,215	76	9	82	9	2,391	2,972	5,363
7	2,584	88	11	82	9	2,774	3,468	6,242
8	2,954	101	12	82	9	3,158	3,963	7,121
9	3,323	113	14	82	9	3,541	4,459	8,000
10+	3,692	126	15	82	9	3,924	4,954	8,878

(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.

**2008-2009 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

<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	217	8	1		9	235	248	483
1	434	16	2		9	461	495	956
2	695	25	3		9	732	991	1,723
3	1,042	38	5		9	1,094	1,486	2,580
4	1,390	50	6	82	9	1,537	1,982	3,519
5	1,737	63	8	82	9	1,899	2,477	4,376
6	2,084	76	9	82	9	2,260	2,972	5,232
7	2,432	88	11	82	9	2,622	3,468	6,090
8	2,779	101	12	82	9	2,983	3,963	6,946
9	3,127	113	14	82	9	3,345	4,459	7,804
10+	3,474	126	15	82	9	3,706	4,954	8,660

<u>Master of Social Work (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	213	8	1		9	231	248	479
1	425	16	2		9	452	495	947
2	680	25	3		9	717	991	1,708
3	1,020	38	5		9	1,072	1,486	2,558
4	1,360	50	6	82	9	1,507	1,982	3,489
5	1,701	63	8	82	9	1,863	2,477	4,340
6	2,041	76	9	82	9	2,217	2,972	5,189
7	2,381	88	11	82	9	2,571	3,468	6,039
8	2,721	101	12	82	9	2,925	3,963	6,888
9	3,061	113	14	82	9	3,279	4,459	7,738
10+	3,401	126	15	82	9	3,633	4,954	8,587

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

**2008-2009 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

Pharmacy								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(1)	(2)		
0	314	8	1		9	332	330	662
1	628	16	2		9	655	659	1,314
2	1,005	25	3		9	1,042	1,054	2,096
3	1,508	38	5		9	1,560	1,581	3,141
4	2,011	50	6	82	9	2,158	2,108	4,266
5	2,514	63	8	82	9	2,676	2,635	5,311
6	3,016	76	9	82	9	3,192	3,162	6,354
7	3,519	88	11	82	9	3,709	3,689	7,398
8	4,022	101	12	82	9	4,226	4,216	8,442
9	4,524	113	14	82	9	4,742	4,743	9,485
10+	5,027	126	15	82	9	5,259	5,270	10,529

Medicine								
Credit Hours	Instrn'l Fees	General Fees	Student Activity Fees	Rec Fees	COTA	Resident Total	Non-Resident Tuition	Non-Resident Total
					(1)	(2)		
0	581	8	1		9	599	316	915
1	1,161	16	2		9	1,188	631	1,819
2	1,858	25	3		9	1,895	1,009	2,904
3	2,787	38	5		9	2,839	1,514	4,353
4	3,716	50	6	82	9	3,863	2,018	5,881
5	4,645	63	8	82	9	4,807	2,523	7,330
6	5,573	76	9	82	9	5,749	3,028	8,777
7	6,502	88	11	82	9	6,692	3,532	10,224
8	7,431	101	12	82	9	7,635	4,037	11,672
9	8,360	113	14	82	9	8,578	4,541	13,119
10+	9,289	126	15	82	9	9,521	5,046	14,567

(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.

**2008-2009 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

<u>Optometry (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	382	8	1		9	400	606	1,006
1	763	16	2		9	790	1,211	2,001
2	1,221	25	3		9	1,258	1,937	3,195
3	1,831	38	5		9	1,883	2,906	4,789
4	2,442	50	6	82	9	2,589	3,875	6,464
5	3,052	63	8	82	9	3,214	4,844	8,058
6	3,662	76	9	82	9	3,838	5,812	9,650
7	4,273	88	11	82	9	4,463	6,781	11,244
8	4,883	101	12	82	9	5,087	7,750	12,837
9	5,494	113	14	82	9	5,712	8,718	14,430
10+	6,104	126	15	82	9	6,336	9,687	16,023

<u>Dentistry (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	540	8	1		9	558	636	1,194
1	1,079	16	2		9	1,106	1,271	2,377
2	1,727	25	3		9	1,764	2,034	3,798
3	2,590	38	5		9	2,642	3,051	5,693
4	3,454	50	6	82	9	3,601	4,068	7,669
5	4,317	63	8	82	9	4,479	5,086	9,565
6	5,180	76	9	82	9	5,356	6,103	11,459
7	6,044	88	11	82	9	6,234	7,120	13,354
8	6,907	101	12	82	9	7,111	8,137	15,248
9	7,771	113	14	82	9	7,989	9,154	17,143
10+	8,634	126	15	82	9	8,866	10,171	19,037

(1) Optometry students also pay a flat \$374 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.

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

**2008-2009 STUDENT FEE SCHEDULE
FEES PER QUARTER
COLUMBUS CAMPUS**

<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
			(1)		(2)			
0	471	8	1		9	489	657	1,146
1	942	16	2		9	969	1,314	2,283
2	1,507	25	3		9	1,544	2,103	3,647
3	2,261	38	5		9	2,313	3,155	5,468
4	3,015	50	6	82	9	3,162	4,206	7,368
5	3,769	63	8	82	9	3,931	5,258	9,189
6	4,522	76	9	82	9	4,698	6,309	11,007
7	5,276	88	11	82	9	5,466	7,361	12,827
8	6,030	101	12	82	9	6,234	8,412	14,646
9	6,783	113	14	82	9	7,001	9,464	16,465
10+	7,537	126	15	82	9	7,769	10,515	18,284

<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	632	12	2		13.50	659.50	467	1,126.50
1	1,264	24	3		13.50	1,304.50	934	2,238.50
2	2,022	38	4		13.50	2,077.50	1,495	3,572.50
3	3,034	57	7		13.50	3,111.50	2,243	5,354.50
4	4,045	76	9	123	13.50	4,266.50	2,990	7,256.50
5	5,056	95	11	123	13.50	5,298.50	3,738	9,036.50
6	6,067	113	13	123	13.50	6,329.50	4,485	10,814.50
7	7,078	132	15	123	13.50	7,361.50	5,233	12,594.50
8	8,090	151	18	123	13.50	8,395.50	5,980	14,375.50
9	9,101	170	20	123	13.50	9,427.50	6,728	16,155.50
10+	10,112	189	22	123	13.50	10,459.50	7,475	17,934.50

(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.

**2008-2009 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	184	342
1	334	13	347	(32)	315	368	683
2	417	16	433	(40)	393	736	1,129
3	501	20	521	(48)	473	1,103	1,576
4	667	26	693	(64)	629	1,471	2,100
5	834	33	867	(80)	787	1,839	2,626
6	1,001	39	1,040	(96)	944	2,207	3,151
7	1,168	46	1,214	(112)	1,102	2,574	3,676
8	1,335	52	1,387	(128)	1,259	2,942	4,201
9	1,502	59	1,561	(144)	1,417	3,310	4,727
10	1,668	65	1,733	(160)	1,573	3,678	5,251
11	1,835	72	1,907	(176)	1,731	4,045	5,776
12+	2,002	78	2,080	(192)	1,888	4,413	6,301

<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	184	358
1	334	13	347	0	347	368	715
2	417	16	433	0	433	736	1,169
3	501	20	521	0	521	1,103	1,624
4	667	26	693	0	693	1,471	2,164
5	834	33	867	0	867	1,839	2,706
6	1,001	39	1,040	0	1,040	2,207	3,247
7	1,168	46	1,214	0	1,214	2,574	3,788
8	1,335	52	1,387	0	1,387	2,942	4,329
9	1,502	59	1,561	0	1,561	3,310	4,871
10	1,668	65	1,733	0	1,733	3,678	5,411
11	1,835	72	1,907	0	1,907	4,045	5,952
12+	2,002	78	2,080	0	2,080	4,413	6,493

**2008-2009 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	202	5	207	0	207	248	455
1	403	10	413	0	413	495	908
2	644	16	660	0	660	991	1,651
3	967	23	990	0	990	1,486	2,476
4	1,289	31	1,320	0	1,320	1,982	3,302
5	1,611	39	1,650	0	1,650	2,477	4,127
6	1,933	47	1,980	0	1,980	2,972	4,952
7	2,255	55	2,310	0	2,310	3,468	5,778
8	2,578	62	2,640	0	2,640	3,963	6,603
9	2,900	70	2,970	0	2,970	4,459	7,429
10+	3,222	78	3,300	0	3,300	4,954	8,254

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	184	347
1	332	13	345	(20)	325	368	693
2	415	16	431	(25)	406	736	1,142
3	499	20	519	(30)	489	1,103	1,592
4	665	26	691	(40)	651	1,471	2,122
5	831	33	864	(50)	814	1,839	2,653
6	997	39	1,036	(60)	976	2,207	3,183
7	1,163	46	1,209	(69)	1,140	2,574	3,714
8	1,329	52	1,381	(79)	1,302	2,942	4,244
9	1,496	59	1,555	(89)	1,466	3,310	4,776
10	1,662	65	1,727	(99)	1,628	3,678	5,306
11	1,828	72	1,900	(109)	1,791	4,045	5,836
12+	1,994	78	2,072	(119)	1,953	4,413	6,366

ANNUAL FEE HISTORY

COLUMBUS CAMPUS RESIDENT FEES

		FY 1999	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	10 Year Average Increase
Undergraduate:	(1)							
Tier 1	(2)	3,879	6,765	7,170	7,599	NA	NA	NA
Tier 2	(2)	3,879	7,383	7,827	8,298	8,298	NA	NA
Tier 3	(2)	3,879	7,479	7,929	8,406	8,406	8,406	8.0%
Graduate Programs:	(1)							
Masters & PhD	(1)	5,445	8,142	8,634	9,132	9,657	10,122	6.4%
MLHR	(3)	5,445	8,448	8,952	9,471	10,017	10,500	6.8%
MBA	(3)	5,898	14,970	17,181	18,696	20,346	22,143	14.1%
EMBA	(4)	NA	34,926	33,651	35,334	39,984	40,446	NA
Master of Accounting	(4)	NA	18,594	19,707	19,707	22,407	24,060	NA
MBOE	(4)	NA	NA	NA	NA	NA	28,407	NA
AuD/MSLP	(3)	5,445	8,142	8,634	9,462	10,008	10,491	6.8%
Health Administration	(3)	5,445	9,669	10,245	10,839	11,466	12,021	8.2%
Public Health MPH	(3)	5,445	8,607	9,120	9,648	10,203	10,695	7.0%
Public Health PEP	(3)	5,445	8,607	9,120	9,648	10,203	10,695	7.0%
Master of Physical Therapy	(4)	NA	8,886	9,417	9,963	10,539	11,454	NA
Master of Occupational Therapy	(4)	NA	8,142	8,940	9,744	10,305	10,800	NA
Master of Social Work	(3)	5,445	8,142	8,634	9,132	10,095	10,581	6.9%
Professional:	(1)							
Pharmacy	(1)	6,429	10,707	11,967	13,071	14,214	15,459	9.2%
Dentistry	(1)	9,813	18,297	20,469	22,380	24,360	26,280	10.4%
Optometry	(1)	8,955	13,095	14,388	15,651	17,025	18,690	7.6%
Veterinary Medicine	(1)	9,306	16,305	17,757	19,323	21,027	22,989	9.5%
Law	(1)	7,692	14,298	15,710	17,246	18,932	20,602	10.4%
Medicine	(1)	11,637	21,897	23,208	24,987	26,919	28,245	9.3%

- (1) Full time fees for undergraduates are 12+ hours, and for Graduate and Professional programs they are 10+ hours. Fee numbers include only the instructional and general fees.
- (2) Tier 1, for continuing undergraduates who were first enrolled at Ohio State prior to Summer Quarter 2002, was phased out in Autumn Quarter 2007. Any students remaining in that tier were then moved into Tier 2. Tier 2, initially for continuing undergraduate students who were first enrolled between Summer 2002 and Spring 2003, was phased out in Autumn Quarter 2008. Any students remaining in that tier were then moved into Tier 3. Tier 3 initially consisted of undergraduate students who were first enrolled after Spring 2003. By Autumn Quarter 2008, Tiers 1 and 2 had been phased out, and all undergraduates were again on a single fee tier.
- (3) These are graduate programs that once charged the graduate fee but now have differential fees.
- (4) These degree granting programs were created after 1999.

SUMMARY OF TYPICAL STUDENT FEES COLUMBUS CAMPUS UNDERGRADUATES

2007-08 Fees (1)	2008-09 Fees	Dollar Change	Percent Change
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RESIDENT FEES

	2007-08 Fees (1)	2008-09 Fees	Dollar Change	Percent Change
Instructional & General	8,361	8,361	0	0.0%
Student Activity Fee (2)	45	45	0	0.0%
Recreation Fee	243	246	3	1.2%
Room & Board (3)	7,596	8,037	441	5.8%
Subtotal	16,245	16,689	444	2.7%
Health Insurance (4)	1,434	1,545	111	7.7%
Parking (5)	75.60	79.20	3.60	5.0%
COTA Pass	27	27	0	0.0%
Football Tickets (6)	120	124	4	3.3%
Basketball Tickets (7)	120	130	10	8.3%
Total	18,022	18,594	573	3.2%

NON-RESIDENT FEES

	2007-08 Fees (1)	2008-09 Fees	Dollar Change	Percent Change
Instructional & General	8,361	8,361	0	0.0%
Non-Resident Tuition	12,609	13,239	630	5.0%
Student Activity Fee (1)	45	45	0	0.0%
Recreation Fee (2)	243	246	3	1.2%
Room & Board (3)	7,596	8,037	441	5.8%
Subtotal	28,854	29,928	1,074	3.7%
Health Insurance (4)	1,434	1,545	111	7.7%
Parking (5)	75.60	79.20	3.60	5.0%
COTA Pass	27	27	0	0.0%
Football Tickets (6)	120	124	4	3.3%
Basketball Tickets (7)	120	130	10	8.3%
Total	30,631	31,833	1,203	3.9%

(1) FY 2007-08 fees are for Tier 3.

(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.

(6) Student football package is 4 games.

(7) Student basketball package is 10 games.

**DETAIL OF SELECTED RATES
OTHER STUDENT FEES
FY 2009**

Description	Timing	Rate	Percent Change
Room and Board			
Undergraduate (Average room rates, & basic meal plan)	Quarter	2,679.00	5.8%
Graduate (Single + Phone)	Month	448.00	3.0%
Family Student Housing (2 bedroom apartment)	Month	670.00	1.5%
Board Only (19 meals per week)	Quarter	970.00	5.4%
Parking & Transportation			
Parking, 4-Wheel Vehicle (Main Campus)	Annual	220.80	5.1%
Parking, 4-Wheel Vehicle (West Campus)	Annual	79.20	4.8%
COTA Bus Pass	Quarter	9.00	0.0%
Recreational and Activity Fees			
Football Tickets	Per Game	31.00	3.3%
Basketball Tickets	Per Game	14.50	6.3%
Golf Course Membership	Annual	550.00	0.0%
Recreation & Physical Activity Center Fee	Quarter	82.00	1.2%
Student Activity Fee	Quarter	15.00	0.0%
Student Health Insurance			
Student	Quarter	515.00	7.7%
Student & Spouse	Quarter	1,509.00	7.7%
Student & Children	Quarter	1,530.00	7.8%
Student, Spouse & Children	Quarter	2,066.00	7.8%
Law Students	Semester	773--3098	7.74--7.77%
Early Arriving Students	Month	172--689	7.74--7.77%
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	374.00	10.0%
Dental Hygiene EFDA Fee (Continuing Students)	Quarter	128.00	0.0%
Nursing Clinical Fee	Quarter	275.00	10.0%
Nursing Insurance Fee	Annual	16.00	23.1%
Field Practicum Fee			
College of Social Work	Quarter	50.00	0.0%
Technology Fees			
College of Arts (Undergraduate & Graduate)	Quarter	60.00	7.1%
College of Business (Undergraduate)	Quarter	127.00	0.0%
College of Business (Graduate)	Quarter	174.00	0.0%
College of Engineering (Undergraduate)	Quarter	110.00	0.0%
College of Engineering (Graduate)	Quarter	120.00	0.0%
College of Education and Human Ecology (Undergraduate)	Quarter	50.00	New
College of Education and Human Ecology (Graduate)	Quarter	75.00	New
College of Nursing (Undergraduate & Graduate)	Quarter	53.00	0.0%
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	60.00	7.1%
School of Public Policy & Management (Graduate)	Quarter	120.00	0.0%
Undergraduate Program Fees			
College of Biological Sciences	Quarter	60.00	0.0%
College of Business	Quarter	250.00	25.0%
College of Nursing	Quarter	50.00	0.0%
School of Allied Medical Professions	Quarter	100.00	100.0%
College of Engineering	Quarter	100.00	100.0%
School of Music	Quarter	209.00	31.4%

**DETAIL OF SELECTED RATES
OTHER STUDENT FEES
FY 2009**

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 (1)			
Prime Care Advantage			
Individual	Month	69.46	NA (2)
Family	Month	200.16	NA (2)
Prime Advantage Value			
Individual	Month	41.18	NA (2)
Family	Month	111.79	NA (2)
Prime Advantage Plus			
Individual	Month	105.10	NA (2)
Family	Month	311.54	NA (2)
Independent Choice			
Individual	Month	135.13	NA (2)
Family	Month	403.50	NA (2)
Parking & Transportation			
Parking, 4-Wheel Vehicle A Decal (Main Campus)	Annual	636.00	5.0%
Parking, 4-Wheel Vehicle B Decal (Main Campus)	Annual	330.00	4.8%
Recreational Fees			
Football Tickets	Per Game	51.00	3.5%
Basketball Tickets	Per Game	21.00	5.0%
Golf Course Membership	Annual	1,760.00	7.3%
Golf Course Greens Fees	Per Round	32.00 - 56.00	0.0%
Recreation & Physical Activity Center Fee	Quarter	115.00	2.0%
Departmental Rates			
Basic Telephone Service	Month	16.15	0.0%
University Health System	Various	Various	5.9% (3)

- (1) Employee Health Insurance will change on January 1st; Premiums listed are for January 1- December 31, 2008.
All insurance rates are for regular appointments of 75%-100% without Personal Health Assessment.
- (2) Percent change not provided because employee health plans were restructured in 2008.
- (3) Weighted Effective Increase.

SUMMARY OF RESIDENT STUDENT FEES BIG TEN PUBLIC INSTITUTIONS

FOR FY 2008 AND FY 2009

UNDERGRADUATE FEES NEW STUDENTS			
	FY 2008 Fees	FY 2009 Fees	1 Year % Change
1 Penn State	12,844	13,706	6.7%
2 Illinois	11,130	12,106	8.8%
3 Michigan	10,447	11,037	5.6%
4 Michigan State	9,640	10,214	6.0%
5 Minnesota	9,598	10,273	7.0%
6 Ohio State	8,676	8,679	0.0%
7 Indiana	7,837	8,231	5.0%
8 Purdue	7,416	7,750	4.5%
9 Wisconsin	7,188	7,568	5.3%
10 Iowa	6,293	6,544	4.0%
Average	9,107	9,611	5.5%

- Notes: 1) Tuition is for new students entering Autumn Quarter 2007 and 2008.
 2) FY 2008 data is from AAUDE Data Exchange except for Michigan and Michigan State, which were provided by an institutional campus representative.
 3) FY 2009 data are from institutional campus representatives and websites.
 4) Ohio State University tuition and fees include a \$246 mandatory recreation fee (above the state tuition freeze) and a \$27 bus fee.

TABLE OF CONTENTS

V. AUXILIARIES & HEALTH SYSTEM

Summary of Auxiliary Operations	V. 1
Student Affairs Auxiliary Operations.....	V. 2
Intercollegiate Athletics	V. 3
Ohio State University Health System	V. 4

**SUMMARY OF AUXILIARY OPERATIONS
FISCAL YEAR 2009
(IN THOUSANDS)**

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

COLUMBUS CAMPUS

Student Life

Auxiliary Operations(1)

Intercollegiate Athletics

Transportation & Parking

University Airport

Planning and Real Estate

144,000	5,370		149,370	131,378	18,910	(972)	149,316	54
103,306		12,100	115,406	98,098	17,308		115,406	0
29,000			29,000	21,500	7,100		28,600	400
9,219			9,219	8,438			8,438	781
741			741	973			973	(232)
286,266	5,370	12,100	303,736	260,387	43,318	(972)	302,733	1,003

NEWARK CAMPUS

Auxiliary Operations

114			114	82			82	32
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GRAND TOTAL

286,380	5,370	12,100	303,850	260,469	43,318	(972)	302,815	1,035
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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).

STUDENT LIFE AUXILIARY OPERATIONS

(IN THOUSANDS)

		FY 2008 Budget	FY 2009 Budget	Dollar Change	Percent Change
<u>RESOURCES</u>					
Food Service	(1)	35,900	41,849	5,949	16.6%
Housing	(2)	54,433	56,212	1,779	3.3%
Fawcett Center	(3)	3,622	2,200	(1,422)	-39.3%
ATI Residence Hall		2,005	2,000	(5)	-0.2%
Newark Housing		1,065	1,092	27	2.5%
Mansfield Housing		972	1,008	36	3.7%
Ohio Union	(4)	135	173	38	28.1%
Blackwell	(5)	11,617	10,381	(1,236)	-10.6%
Schottenstein Center	(6)	8,691	8,984	293	3.4%
Student Health Services	(7)	3,851	5,579	1,728	44.9%
Other	(8)	13,912	14,522	610	4.4%
General Funds Support		5,271	5,370	99	1.9%
Subtotal Resources		141,474	149,370	7,896	5.6%
<u>EXPENDITURES & TRANSFERS</u>					
Personnel	(9)	48,803	52,277	3,474	7.1%
Benefits		13,571	15,018	1,447	10.7%
Supplies & Services	(10)	49,085	52,683	3,598	7.3%
Equipment		3,019	4,039	1,020	33.8%
University Overhead		6,962	7,361	399	5.7%
Debt Service	(11)	17,545	18,910	1,365	7.8%
Other Transfers	(12)	449	(972)	(1,421)	-316.5%
Subtotal Expenditures & Transfers		139,434	149,316	9,882	7.1%
<u>NET INCOME</u>		2,040	54	(1,986)	-97.4%

- (1) Mainly attributable to increased Meal Plan revenue. Fawcett Center food operations will transition to Campus Dining July 1, adding an estimated \$1.8M. Two additional new operations will open in FY 2009.
- (2) FY 2008 budget restated to include Summer Conferences. FY 2009 budget reflects rent income reductions due to closing of Lincoln Tower for renovation.
- (3) FY 2009 budget reflects the transition of Fawcett Center food operations to Campus Dining.
- (4) Ohio Union replacement project continuing through 2009.
- (5) Decrease in Blackwell resources reflects the revenue impact of the construction of the Student Academic Service building
- (6) Schottenstein Center budget is net of \$8.1M in artist fees for FY 2008 and \$8.6M for FY 2009
- (7) FY 2008 budget indicates restatement of resources
- (8) Larger operations included are Success Center, Buck ID, Recreational Sports, Hospitality Mgmt and Drake. FY 2008 restated to exclude Summer Conferences (moved to Housing) and restatement of resources from Student Health Services
- (9) FY 2009, in addition to normal increases, reflects new operations, Ohio Union start-up and fiscal service centers
- (10) Mainly caused by anticipated increases in food and pharmacy costs. Schottenstein Center artists fees are excluded
- (11) FY 2009 budget includes estimate for 11 months of debt service payments on 2008 bonds; this does not include debt service on Larkins Replacement Project or the New Ohio Union project, as the debt expense will be paid via general funds/student fees.
- (12) Transfers related to the recognition of Student Health Insurance Plan revenues along with an FY 2008 transfer from reserves to the Fawcett Center to cover renovation deficits are excluded from both revenues and expenditures.

INTERCOLLEGIATE ATHLETICS

(IN THOUSANDS)

	FY 2008 Budget	FY 2009 Budget	Dollar Change	Percent Change
<u>RESOURCES</u>				
Auxiliary				
Football	36,120	43,184	7,064	19.6%
Stadium Revenue	14,690	14,690	0	0.0%
Men's Basketball	12,935	14,963	2,028	15.7%
Other Sports	1,593	1,491	(102)	-6.4%
Golf Course	4,031	4,024	(7)	-0.2%
Other	31,126	24,954	(6,172)	-19.8%
Subtotal Auxiliary	100,495	103,306	2,811	2.8%
Restricted				
Fund Raising	9,400	12,100	2,700	28.7%
Total Resources	109,895	115,406	5,511	5.0%
<u>EXPENDITURES & TRANSFERS</u>				
Auxiliary				
Personnel	29,674	32,218	2,544	8.6%
Benefits	7,825	8,522	697	8.9%
Supplies & Services	31,772	32,025	253	0.8%
Equipment	254	580	326	128.3%
Schottenstein Rent	1,867	1,922	55	2.9%
University Overhead	5,090	5,500	410	8.1%
Athletics Grants-In-Aid	4,090	900	(3,190)	-78.0%
Debt Service	16,114	17,308	1,194	7.4%
Other Transfers	3,809	4,331	522	13.7%
Subtotal Auxiliary	100,495	103,306	2,811	2.8%
Restricted				
Athletics Grants-In-Aid	9,400	12,100	2,700	28.7%
Debt Service	0	0	0	
Subtotal Restricted	9,400	12,100	2,700	28.7%
Total Expenditures & Transfers	109,895	115,406	5,511	5.0%
<u>NET INCOME</u>				
	0	0	0	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 2008 Budget(2)	FY 2009 Budget	Dollar Change	Percent Change
RESOURCES				
Auxiliary				
Inpatient Revenue (Net)	945,646	973,839	28,193	3.0%
Outpatient Revenue (Net)	521,911	558,931	37,020	7.1%
Other	51,612	58,562	6,950	13.5%
Subtotal Auxiliary	1,519,169	1,591,332	72,163	4.8%
Restricted				
State Appropriation			0	
Other	9,000	0	(9,000)	-100.0%
Subtotal Restricted	9,000	0	(9,000)	-100.0%
Total Resources	1,528,169	1,591,332	63,163	4.1%
EXPENDITURES & TRANSFERS				
Auxiliary				
Patient Services	964,718	972,480	7,762	0.8%
Student Education	37,734	37,630	(104)	-0.3%
Research	1,612	435	(1,177)	-73.0%
Administration	328,599	367,710	39,111	11.9%
Overhead	32,177	35,319	3,142	9.8%
Plant, Operation & Maintenance	49,505	51,063	1,558	3.1%
Transfers To Plant (Net)	59,406	69,433	10,027	16.9%
Subtotal Auxiliary	1,473,751	1,534,070	60,319	4.1%
Restricted	9,000	0	(9,000)	-100.0%
Total Expenditures & Transfers	1,482,751	1,534,070	51,319	3.5%
NET INCOME (3)	45,418	57,262	11,844	26.1%

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

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

TABLE OF CONTENTS

VI. APPENDICES

Tuition and State Share of Instruction History - FY 1960-2009 - Columbus	VI. 1
Headcount Enrollments - Autumn Quarter, FY 1999-2009	VI. 2

TUITION AND STATE SHARE OF INSTRUCTION HISTORY

Year	Resident Undergraduate Tuition (1)	Percent Change	State Share of Instruction(2) (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%	\$330,269	5.0%
2009	\$8,679	0.0%	\$362,682	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 1999-2009

Fiscal Year	<u>Columbus Campus</u>							Veterinary Medicine
	Undergrad	Graduate	Law	Dentistry	Medicine	Optometry	Pharmacy	
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
2008	39,209	10,097	671	423	822	259	528	559
E 2009	39,373	10,122	670	420	834	261	530	563

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	
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
2008	52,568	1,340	1,553	1,633	2,505	748	60,347
E 2009	52,773	1,400	1,502	1,644	2,675	761	60,755

E - Estimated