2026-2027

THE OHIO STATE UNIVERSITY

NEWARK

The Newark campus furthers The Ohio State University's land-grant mission by providing access to higher education, preparing citizen leaders, conducting research and engaging with its communities.

THE OHIO STATE UNIVERSITY

NEWARK

Proposed Budget
Fiscal Year 2026-2027

DEAN/DIRECTOR

Matthew J. Smith, PhD

THE OHIO STATE UNIVERSITY AT NEWARK

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THE OHIO STATE UNIVERSITY AT NEWARK
Budget Overview
Fiscal Year 2026-2027

This document presents the projected, unrestricted sources of funds and expenditures of The Ohio State University at Newark budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027 (FY27). The budget of $31,566,815 supports the priorities outlined in the campus's proposed new strategic plan to further the university's land-grant mission by providing access to higher education, preparing citizen leaders, conducting research and engaging with its communities. Aligning our budget resources with our strategic priorities is key to achieving our vision to be a leader in regional higher education, where students are empowered to achieve their academic and professional goals with the combined support of the faculty, staff and community.

The FY27 projected budget includes significant increases in tuition and fee revenue due to increased enrollment over what was budgeted in the prior year. The state budget is still under development, but SSI allocations have been provided by the university. Although enrollment has been increasing for the last two years, the formula considers a number of variables including new shifts in the funding formula ultimately resulting in lower SSI allocations from the previous year. The university's tuition and fee plan locks in tuition for new first-year students for four years.

The FY27 budget is a spending plan that will allow the campus to continue to meet its mission. Increases have been made in lecturer budgets due to the need for additional sections with increased enrollment. All operating budgets are annually reviewed and adjusted to find efficiencies and also allow for inflationary increases when needed. The FY27 budget includes a planned compensation increase of 3.0% following university guidance with an additional allocation of 0.5% that is targeted to come from efficiencies realized on the Newark campus.

Our FY27 capital budget safeguards our physical resources. Projects in this area include equipment replacements, building maintenance and technology refreshes. There will be a slight increase in the university's service charge to the campus.

The campus is committed to providing a learner-centered environment offering quality instruction, resources and services to support student success. This budget also includes funding for additional faculty to teach new sections caused by the enrollment growth. A significant investment has been made in positions related to supporting the enrollment growth. An academic success coach and learning community coordinator, orientation and first year experience coordinator and three academic advisors have been added. Also, a significant investment has been made in the expansion of learning communities on the campus with the goal of increasing retention of students.

For reasons of efficiency and economy, we continue to optimize our partnership with COTC. Our cost-share agreement is driven by enrollment demands of both institutions and is adjusted annually.

The FY27 budget represents the growth of enrollment and expanding services to support that growth. While forward thinking, it is also conservative in nature to allow for some uncertainty in enrollment. The Regional Campus Commitment is a powerful new initiative focused on students, but it is offset by the need for additional student housing on campus. This budget will provide security and flexibility in the coming fiscal year.

THE OHIO STATE UNIVERSITY AT NEWARK
Proposed Budget
Fiscal Year 2026-2027

INSTRUCTIONAL & GENERAL REVENUE		
I&G REVENUE		
STATE SUBSIDY	7,085,818	
STUDENT FEES	25,171,984	
OTHER INCOME	137,109	
INVESTMENT INCOME	200,000	
TOTAL I&G REVENUE		**$32,594,911**
INSTRUCTIONAL & GENERAL EXPENDITURES		
I&G EXPENDITURES		
INSTRUCTION	15,423,002	
ACADEMIC SUPPORT	3,045,198	
STUDENT SERVICES	3,590,188	
INSTITUTIONAL SUPPORT	3,877,550	
FACILITIES	3,336,808	
GENERAL OVERHEAD	2,294,070	
TOTAL I&G EXPENDITURES		**$31,566,815**
COST-SHARED AUXILIARIES		
FOOD SERVICE	(10,788)	
TOTAL AUXILIARY INCOME		**($10,788)**
VARIANCE		**$1,017,308**

THE OHIO STATE UNIVERSITY AT NEWARK
Comparative Budget 2025-2026 vs 2026-2027

	2025-26 Budget	2026-27 Proposed	Increase (Decrease)	Percent Inc/Dec
INSTRUCTIONAL & GENERAL REVENUE				
STATE SUBSIDY	7,176,738	7,085,818	(90,920)	-1.3%
STUDENT FEES	22,156,443	25,171,984	3,015,541	13.6%
OTHER INCOME	126,864	137,109	10,246	8.1%
INVESTMENT INCOME	200,000	200,000	0	0.0%
TOTAL I&G REVENUE	29,660,045	32,594,911	2,934,866	9.9%
INSTRUCTIONAL & GENERAL EXPENDITURES				
INSTRUCTION	14,676,809	15,423,002	746,193	5.1%
ACADEMIC SUPPORT	2,476,533	3,045,198	568,664	23.0%
STUDENT SERVICES	3,217,194	3,590,188	372,993	11.6%
INSTITUTIONAL SUPPORT	3,717,302	3,877,550	160,249	4.3%
FACILITIES	3,241,089	3,336,808	95,719	3.0%
GENERAL OVERHEAD	2,064,494	2,294,070	229,576	11.1%
TOTAL I&G EXPENDITURES	29,393,420	31,566,815	2,173,395	7.4%
COST-SHARED AUXILIARIES				
FOOD SERVICE	(10,861)	(10,788)	73	-0.7%
TOTAL AUXILIARY INCOME	(10,861)	(10,788)	73	-0.7%
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	**$255,764**	**$1,017,308**	**$761,545**	

THE OHIO STATE UNIVERSITY AT NEWARK
2026-2027 to 2025-2026
Analysis of Operating Budget Changes

INSTRUCTIONAL AND GENERAL REVENUES

State Subsidy

- Reflects a decrease from Columbus resulting from changes in formula and actual Newark completions

Student Fees

- Reflects increase due to increased enrollment and tuition increases

Other Income

- Not significant

Investment Income

- No change

INSTRUCTIONAL AND GENERAL EXPENDITURES

Overall

- Effect of shift in cost-share agreement due to changing enrollment trends between Ohio State Newark and COTC
- Increase in compensation for faculty, staff, and students
- Effect of increase in benefit costs

Instruction

- Align faculty and lecturer budgets with expected course offerings

Academic Support

- Addition of three academic advisors
- Addition of Administrative Assistant to support Associate Dean's
- Addition of Orientation and First Year Experience Coordinator
- Increase in Professional Development for academic advising

Student Services

- Addition of Academic Success Coach and Learning Community Coordinator
- Expansion of learning community budgets
- Increase in Professional Tutors to 2 full time

Institutional Support

- Increase in OTDI costs (IT)
- Increase in HRSD costs from Columbus

Facilities

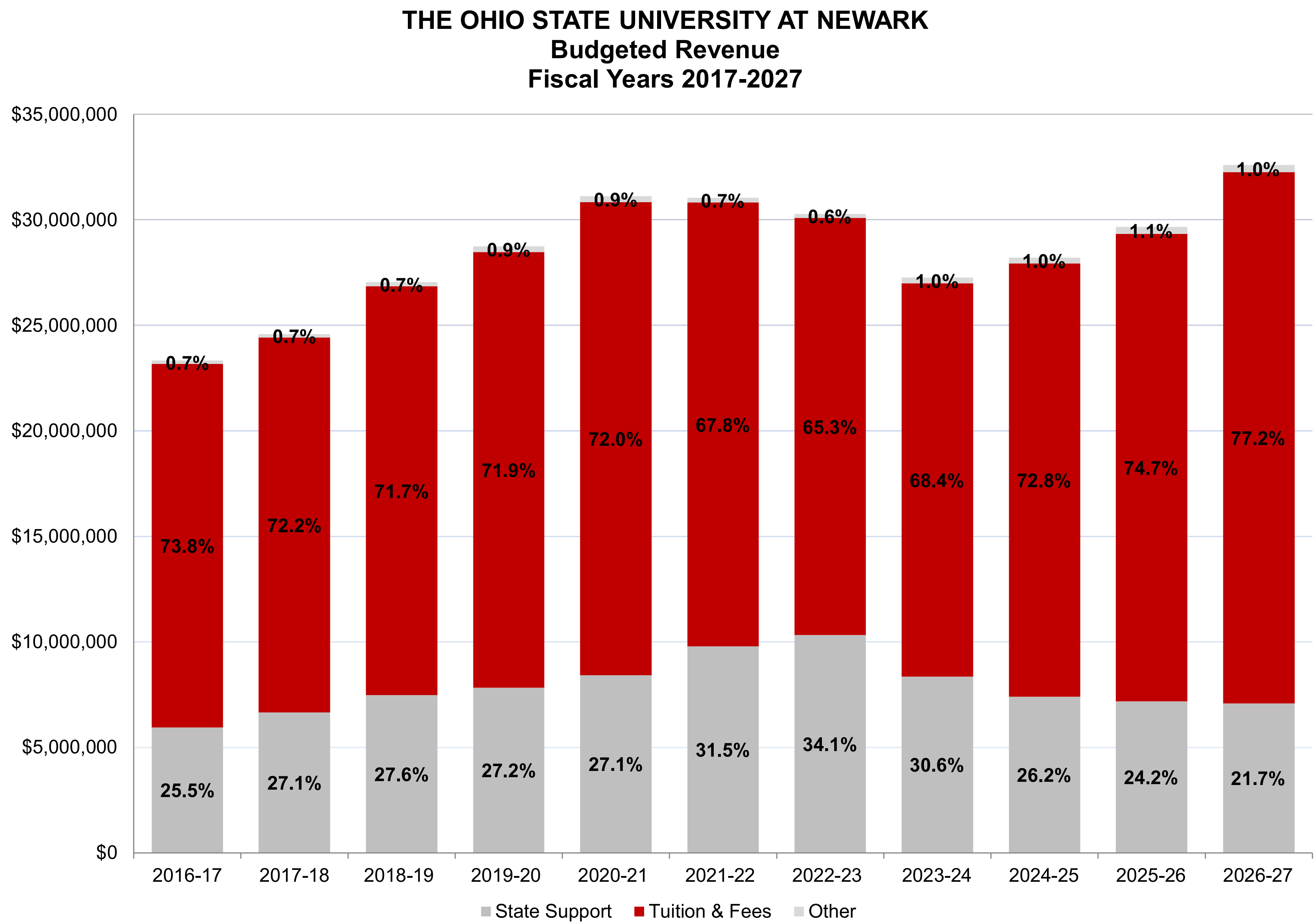
- Increase in custodial fees due to normal contract increases

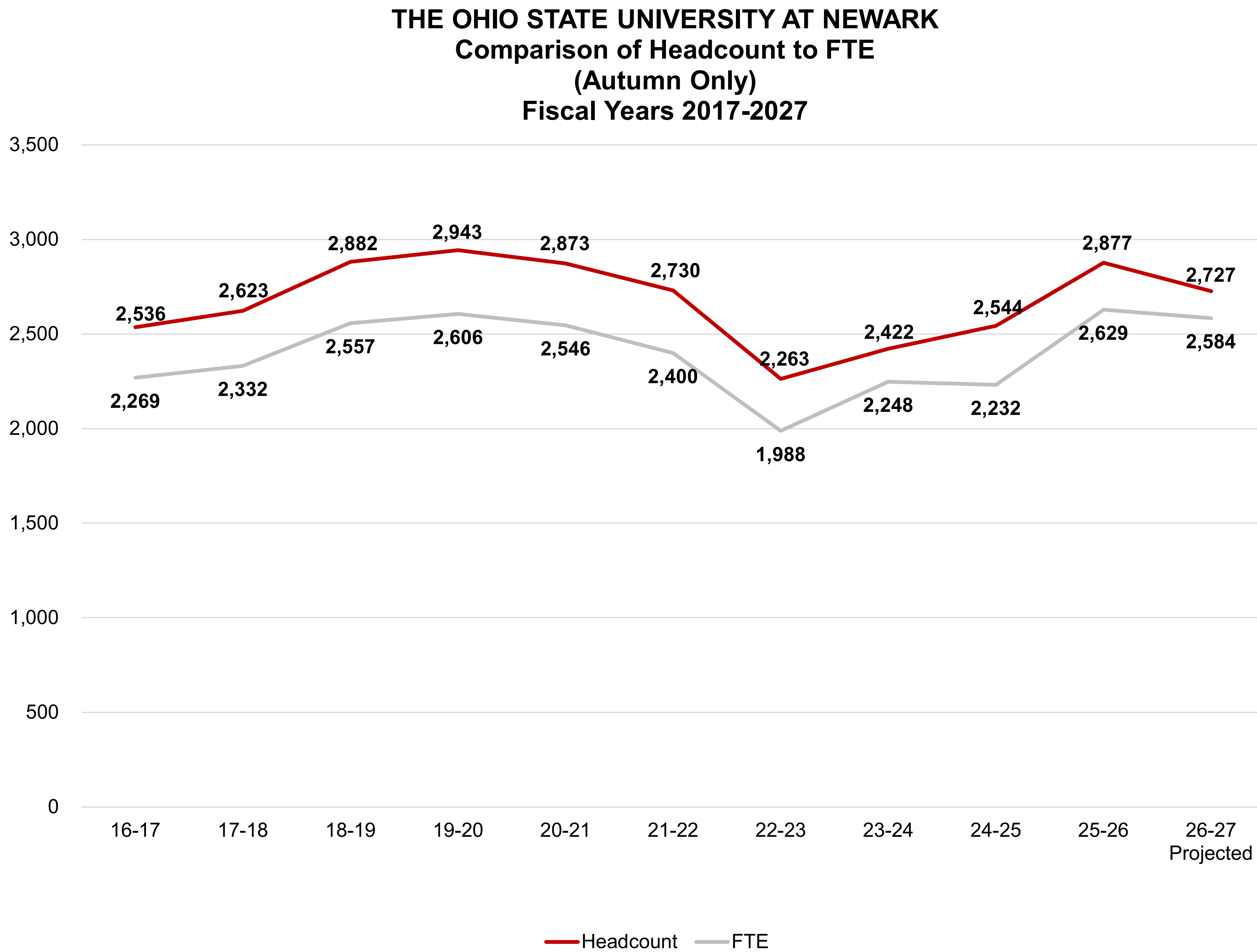
General Overhead

- Increase in Service charge rate
- Increase in capital budget funding

THE OHIO STATE UNIVERSITY AT NEWARK
Fiscal Year 2026-2027
Proposed Revenue Summary

I. STATE SUBSIDY		$7,085,818	21.7%
II. TUITION AND FEES			
A. INSTRUCTIONAL & GENERAL	24,183,615		
B. OTHER FEES			
1. FINES & PENALTIES	125,000		
2. NON-RESIDENT FEES	268,369		
3. APPLICATION & ACCEPTANCE FEES	380,000		
4. ORIENTATION FEES	100,000		
5. COURSE FEES	115,000		
SUBTOTAL	988,369		
TOTAL TUITION AND FEES		$25,171,984	77.2%
III. OTHER			
A. OTHER	137,109		
B. INVESTMENTS	200,000		
TOTAL OTHER		$337,109	1.0%
IV. GRAND TOTAL		**$32,594,911**	100.0%


THE OHIO STATE UNIVERSITY AT NEWARK
Budgeted Revenue
Fiscal Years 2017-2027
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26
2026-27
0.7%
73.8%
25.5%
0.7%
72.2%
27.1%
0.7%
71.7%
27.6%
0.9%
71.9%
27.2%
0.9%
72.0%
27.1%
0.7%
67.8%
31.5%
0.6%
65.3%
34.1%
1.0%
68.4%
30.6%
1.0%
72.8%
26.2%
1.1%
74.7%
24.2%
1.0%
77.2%
21.7%
State Support
Tuition & Fees
Other


THE OHIO STATE UNIVERSITY AT NEWARK
Comparison of Headcount to FTE
(Autumn Only)
Fiscal Years 2017-2027
3,500
3,000
2,500
2,000
1,500
1,000
500
0
2,536
2,623
2,882
2,943
2,873
2,730
2,263
2,422
2,544
2,877
2,727
2,269
2,332
2,557
2,606
2,546
2,400
1,988
2,248
2,232
2,629
2,584
16-17
17-18
18-19
19-20
20-21
21-22
22-23
23-24
24-25
25-26
26-27
Projected
Headcount
FTE

The Ohio State University at Newark

Enrollment Projections

HEADCOUNT: UNDERGRADUATE			
	25-26 Budget	25-26 Actual	26-27 Budget
Summer	349	384	382
Autumn	2,544	2,877	2,727
Spring	2,238	2,505	2,365
Total	5,131	5,766	5,474
			-5.1%

FTE: UNDERGRADUATE			
	25-26 Budget	25-26 Actual	26-27 Budget
Summer	121	133	164
Autumn	2,232	2,629	2,584
Spring	1,975	2,313	2,233
Total	4,327	5,075	4,981
			-1.8%

HEADCOUNT: GRADUATE			
	25-26 Budget	25-26 Actual	26-27 Budget
Summer	0	0	0
Autumn	1	0	0
Spring	1	0	0
Total	2	0	0

FTE: GRADUATE			
	25-26 Budget	25-26 Actual	26-27 Budget
Summer	0	0	0
Autumn	2	0	0
Spring	1	0	0
Total	3	0	0

HEADCOUNT: TOTALS			
	25-26 Budget	25-26 Actual	26-27 Budget
Summer	349	384	382
Autumn	2,545	2,877	2,727
Spring	2,239	2,505	2,365
Total	5,133	5,766	5,474
			-5.1%

FTE: TOTALS			
	25-26 Budget	25-26 Actual	26-27 Budget
Summer	121	133	164
Autumn	2,234	2,629	2,584
Spring	1,975	2,313	2,233
Total	4,330	5,075	4,981
			-1.8%

THE OHIO STATE UNIVERSITY AT NEWARK
Fiscal Year 2026-2027
Fee Revenue Projection

	Summer 2026	Autumn 2026	Spring 2027	TOTAL
Instructional Fee	718,540	12,213,862	10,529,388	**23,461,790**
General Fee	22,213	375,685	323,928	**721,826**
Subtotal	**740,753**	**12,589,547**	**10,853,316**	**24,183,616**
Miscellaneous Fees:				
Application Fee				**200,000**
Acceptance Fee				**180,000**
Non-resident Fee				**268,369**
Fines & Penalties				**125,000**
Orientation Fee				**100,000**
Course Fee				**115,000**
Subtotal				**988,369**
TOTAL				**$25,171,984**

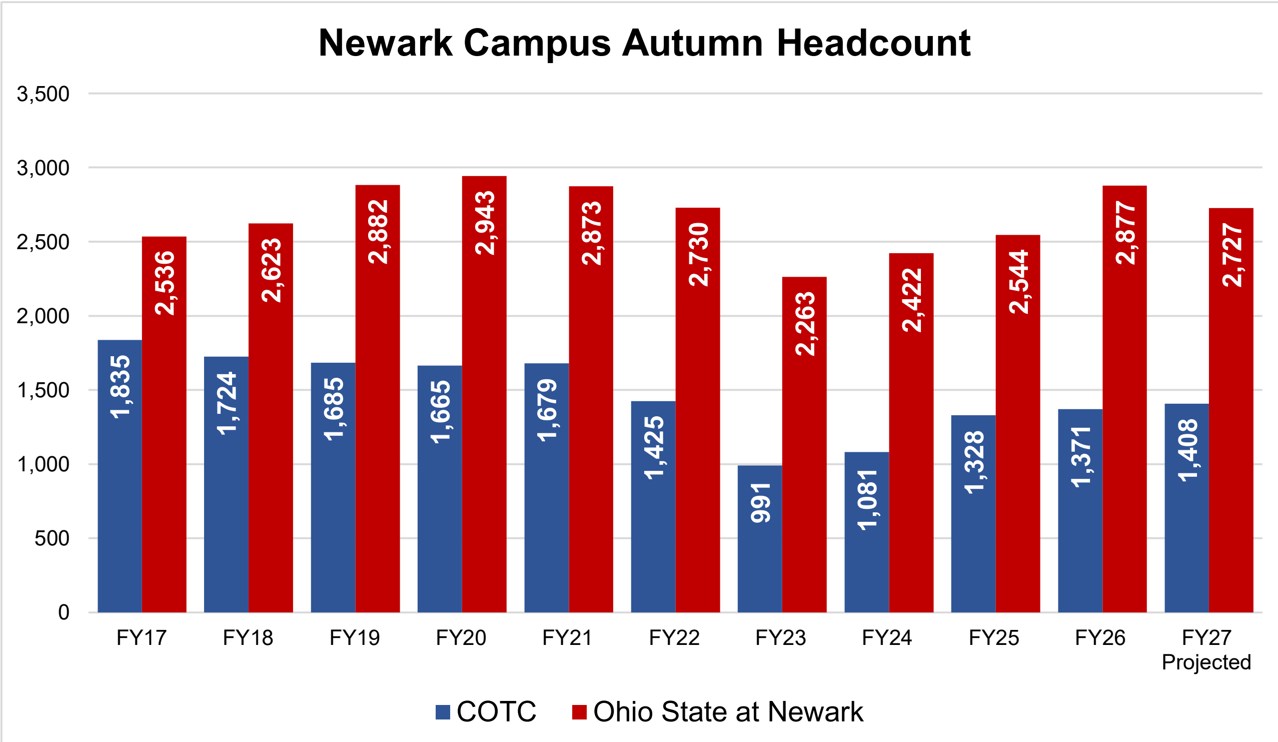
THE OHIO STATE UNIVERSITY AT NEWARK
Estimated Semester Cost to Full-time Students

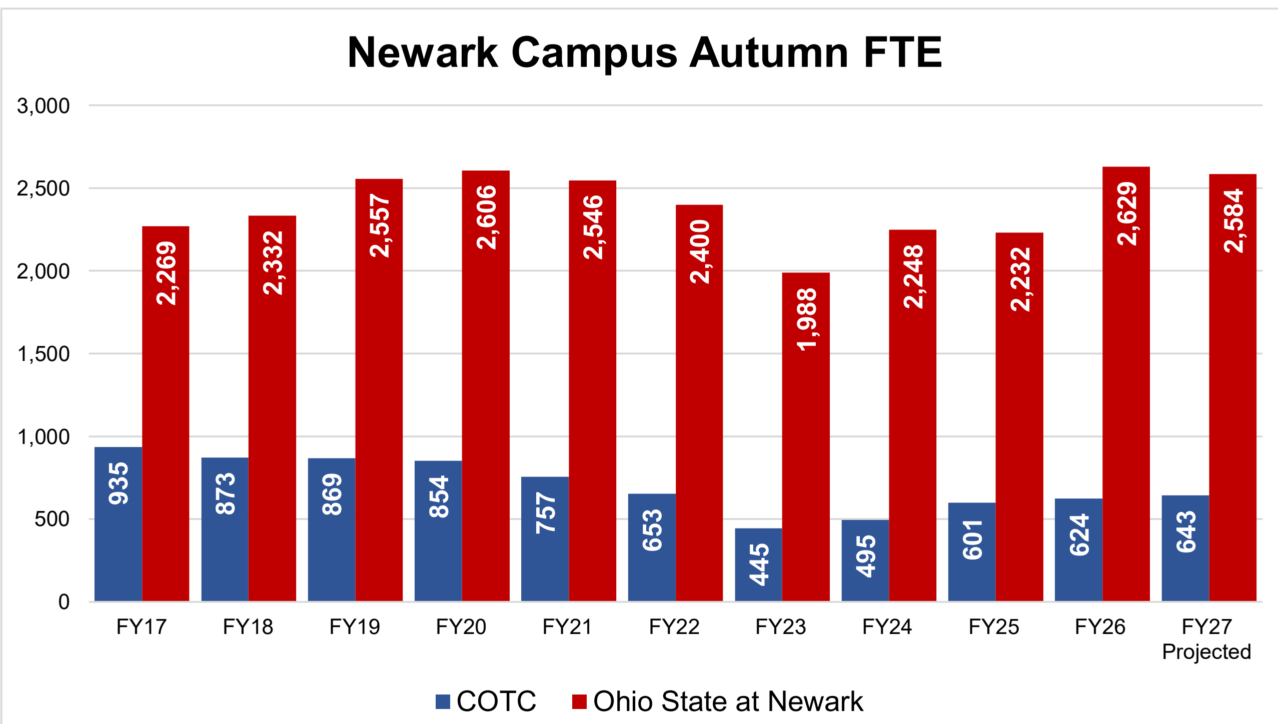
Columbus Campus guidance is to freeze undergraduate and graduate tuition and fees for the next academic year for all students except new entering freshmen. These students will have a new established tuition rate that will be locked in for their undergraduate degree.

Class	Actual	Increase/ Decrease
First Year Freshman - 26/27 Cohort*	$5,033	3.0%
First Year Freshman - 25/26 Cohort	$4,886	3.0%
First Year Freshman - 24/25 Cohort	$4,744	3.0%
First Year Freshman - 23/24 Cohort	$4,606	3.0%
First Year Freshman - 22/23 Cohort	$4,472	4.6%
First Year Freshman - 21/22 Cohort	$4,275	3.8%
First Year Freshman - 20/21 Cohort	$4,119	4.1%
First Year Freshman - 19/20 Cohort	$3,956	3.5%
First Year Freshman - 18/19 Cohort	$3,822	1.2%

*estimate

THE OHIO STATE UNIVERSITY AT NEWARK





THE OHIO STATE UNIVERSITY AT NEWARK
Proposed Staff and Faculty Compensation Investments
Fiscal Year 2026 – 2027

Consistent with the budget guidance issued from the University, a 3.0% composite salary increase is included for all regular staff, tenured and tenure-track faculty, and associated faculty. The composite pool will be distributed based on merit under procedures consistent with the university's published guidance. Additionally, there is a 0.5% allocation that will come from operational efficiencies which may also be used for pay adjustments intended to help address compression, or other applicable pay considerations. Cost-shared, Ohio State Newark union employees are exempt from this process due to a mandated increase as outlined in the CWA contract.

The Ohio State University at Newark's compensation philosophy provides a market-based, performance-driven framework for compensation; all recommended increases must be based on performance, or other equity considerations. The compensation process should be utilized to inspire achievement and to reinforce performance and accountability. There are no minimum or across-the-board increases.

COMPENSATION INCREASES (SALARY + BENEFITS):

A. STAFF	
a. Merit Pool	$264,330
B. FACULTY	
a. TENURE-TRACK	$233,009
b. ASSOCIATED	$163,361
C. STUDENT WAGES	$17,600
TOTAL SALARY INCREASES	**$678,300**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTRUCTIONAL BUDGET

Summary

	Instructional	Academic	Student Services	Institutional	Facilities	General Overhead	Auxiliary	Total
PERSONNEL								
Salaries	11,218,188	1,911,110	1,558,690	1,376,191	901,257	20,000	-	**16,985,435**
Benefits	3,386,737	718,770	501,277	549,343	362,198	60	-	**5,518,385**
Subtotal	14,604,925	2,629,880	2,059,967	1,925,533	1,263,455	20,060	-	**22,503,820**
OPERATING								
Supplies & Services	818,076	163,317	1,529,381	1,948,153	2,064,788	-	16,740	**6,540,455**
Equip & Software	-	252,000	840	3,864	8,566	2,274,010	1,488	**2,540,767**
Subtotal	818,076	415,317	1,530,221	1,952,017	2,073,354	2,274,010	18,228	**9,081,223**
GRAND TOTAL	**$ 15,423,002**	**$ 3,045,197**	**$ 3,590,188**	**$ 3,877,550**	**$ 3,336,808**	**$ 2,294,070**	**$ 18,228**	**$ 31,585,043**

THE OHIO STATE UNIVERSITY AT NEWARK

FISCAL YEAR 2026-2027

PROPOSED INSTRUCTIONAL BUDGET

Department Summary

	Arts	Education	Humanities	Professional	Math & Physical Sci	Social Science	Special Projects	**TOTAL**
PERSONNEL								
Salaries	285,665	1,214,004	2,696,130	773,320	3,701,331	2,247,738	300,000	**11,218,188**
Benefits	84,359	343,413	858,744	232,295	1,118,343	659,283	90,300	**3,386,737**
Subtotal	370,024	1,557,417	3,554,874	1,005,615	4,819,675	2,907,020	390,300	**14,604,925**
OPERATING								
Supplies & Services	12,000	30,200	74,850	207,550	122,985	4,350	366,141	**818,076**
Equipment & Software	-	-	-	-	-	-	-	**-**
Subtotal	12,000	30,200	74,850	207,550	122,985	4,350	366,141	**818,076**
GRAND TOTAL	**$382,024**	**$1,587,617**	**$3,629,724**	**$1,213,165**	**$4,942,660**	**$2,911,370**	**$756,441**	**$15,423,002**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTRUCTIONAL BUDGET

Arts

	Art College	Music	Theater	Black Box Theater	**TOTAL**
PERSONNEL					
Salaries	217,450	10,300	57,915	-	**285,665**
Benefits	65,309	1,617	17,432	-	**84,359**
Subtotal	282,759	11,917	75,347	-	**370,024**
OPERATING					
Supplies & Services	-	-	-	12,000	**12,000**
Equipment & Software	-	-	-	-	**-**
Subtotal	-	-	-	12,000	**12,000**
Grand Total	$282,759	$11,917	$75,347	$12,000	**$382,024**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTRUCTIONAL BUDGET

Education

	Physical Education	Education P & L	Health Education	Education T & L	Fee Auths for Education Dept	Special Education	**TOTAL**
PERSONNEL							
Salaries	71,738	174,836	108,121	758,729	-	100,580	**1,214,004**
Benefits	19,760	49,021	24,992	219,455	-	30,185	**343,413**
Subtotal	91,499	223,857	133,113	978,184	-	130,765	**1,557,417**
OPERATING							
Supplies & Services	7,700	-	2,500	-	20,000	-	**30,200**
Equipment & Software	-	-	-	-	-	-	**-**
Subtotal	7,700	-	2,500	-	20,000	-	**30,200**
Grand Total	$99,199	$223,857	$135,613	$978,184	$20,000	$130,765	**1,587,617**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTRUCTIONAL BUDGET

Humanities
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	Classics	English	Eastern Asian Lang Lit	History	Earthworks	Honors	Arabic	Philosophy
PERSONNEL								
Salaries	111,994	1,030,096	16,974	491,975	117,886	-	56,650	126,091
Benefits	33,611	359,245	2,665	147,741	45,299	-	17,052	37,953
Subtotal	145,605	1,389,342	19,639	639,716	163,186	-	73,702	164,044
OPERATING								
Supplies & Services	-	62,100	-	-	-	12,750	-	-
Equipment & Software	-	-	-	-	-	-	-	-
Subtotal	-	62,100	-	-	-	12,750	-	-
Grand Total	$145,605	$1,451,442	$19,639	$639,716	$163,186	$12,750	$73,702	$164,044

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTRUCTIONAL BUDGET

Humanities

	American Sign Language	Spanish	French	Women's Studies	Comparative Studies	African American Studies	**TOTAL**
PERSONNEL							
Salaries	57,915	131,878	102,386	85,731	257,986	108,568	**2,696,130**
Benefits	17,432	39,578	30,727	21,557	73,302	32,582	**858,744**
Subtotal	75,347	171,456	133,113	107,288	331,289	141,150	**3,554,874**
OPERATING							
Supplies & Services	-	-	-	-	-	-	**74,850**
Equipment & Software	-	-	-	-	-	-	**-**
Subtotal	-	-	-	-	-	-	**74,850**
Grand Total	$75,347	$171,456	$133,113	$107,288	$331,289	$141,150	**$3,629,724**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTRUCTIONAL BUDGET

Professional

	Business Admin	Engineering	**Total**
PERSONNEL			
Salaries	142,696	630,624	**773,320**
Benefits	40,202	192,094	**232,295**
Subtotal	182,898	822,717	**1,005,615**
OPERATING			
Supplies & Services	110,000	97,550	**207,550**
Equipment & Software		-	**-**
Subtotal	110,000	97,550	**207,550**
Grand Total	$292,898	$920,267	**$ 1,213,165**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTRUCTIONAL BUDGET

Math & Physical Science
Page 1 of 2

	Chemistry	Nuclear Magnetic Resonance Lab	Environmental & Natural Science	Earth Science	Biology	Physics	SciDome	Math
PERSONNEL								
Salaries	650,667	-	45,020	216,644	870,455	387,282	7,000	1,309,657
Benefits	201,388	-	13,551	59,768	261,598	123,771	21	393,788
Subtotal	852,055	-	58,571	276,412	1,132,054	511,053	7,021	1,703,445
OPERATING								
Supplies & Services	33,795	16,200	-	-	36,091	15,900	21,000	-
Equipment & Software	-	-	-	-	-	-	-	-
Subtotal	33,795	16,200	-	-	36,091	15,900	21,000	-
Grand Total	$885,849	$16,200	$58,571	$276,412	$1,168,144	$526,953	$28,021	$1,703,445

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTRUCTIONAL BUDGET

Math & Physical Science

	Statistics	**Total**
PERSONNEL		
Salaries	214,605	**3,701,331**
Benefits	64,459	**1,118,343**
Subtotal	279,064	**4,819,675**
OPERATING		
Supplies & Services	-	**122,985**
Equipment & Software	-	**-**
Subtotal	-	**122,985**
Grand Total	$279,064	**$4,942,660**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTRUCTIONAL BUDGET

Social Science

	Anthropology	Economics	Geography	Communications	Political Science	Psychology	Sociology	**Total**
PERSONNEL								
Salaries	201,543	163,770	181,200	149,869	152,443	851,200	547,713	**2,247,738**
Benefits	60,551	49,295	54,436	39,611	40,120	251,128	164,142	**659,283**
Subtotal	262,094	213,065	235,636	189,480	192,563	1,102,328	711,855	**2,907,020**
OPERATING								
Supplies & Services	-	-	-	-	-	4,350	-	**4,350**
Equipment & Software	-	-	-	-	-	-	-	**-**
Subtotal	-	-	-	-	-	4,350	-	**4,350**
Grand Total	$262,094	$213,065	$235,636	$189,480	$192,563	$1,106,678	$711,855	**$2,911,370**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTRUCTIONAL BUDGET

Special Projects

	Academic Programs Operations	Instructional General	Research & Research Awards	Study Abroad	Special Events	**Total**
PERSONNEL						
Salaries	-	300,000	-	-	-	**300,000**
Benefits	-	90,300	-	-	-	**90,300**
Subtotal		390,300	-	-	-	**390,300**
OPERATING						
Supplies & Services	55,000	32,400	205,500	29,000	44,241	**366,141**
Equipment & Software	-	-	-	-		**-**
Subtotal	55,000	32,400	205,500	29,000	44,241	**366,141**
Grand Total	$55,000	$422,700	$205,500	$29,000	$44,241	**$756,441**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED ACADEMIC SUPPORT BUDGET

	NCS Academic Admin	CS Career Services	NCS Academic Advisement	NCS Social Work Admin	NCS & CS Library	**Total Academic Support**
PERSONNEL						
Salaries	834,884	42,459	897,039	-	136,729	**1,911,110**
Benefits	302,048	15,499	338,370	-	62,853	**718,770**
Subtotal	1,136,932	57,958	1,235,409	-	199,582	**2,629,880**
OPERATING						
Supplies & Services	109,200	4,869	28,700	-	20,549	**163,317**
Equipment & Software	-	-	-	200,000	52,000	**252,000**
Subtotal	109,200	4,869	28,700	200,000	72,549	**415,317**
Grand Total	$1,246,132	$62,827	$1,264,109	$200,000	$272,131	**$3,045,197**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED STUDENT SUPPORT BUDGET

	NCS & CS Admission	NCS Recruit	NCS & CS Fin Aid	NCS & CS Student Life Admin	CS Student Programs	Campus Access Committee	Outreach & Engagement	CS Disability & Counseling Services
PERSONNEL								
Salaries	(111,040)	-	199,497	187,170	134,043	-	55,899	158,283
Benefits	-	-	77,587	66,844	30,868	-	18,809	61,546
Subtotal	(111,040)	-	277,084	254,015	164,912	-	74,708	219,829
OPERATING								
Supplies & Services	753,391	263,700	92,139	12,252	68,496	15,000	4,019	9,983
Equipment & Software	-	-	-	-	-	-	-	840
Subtotal	753,391	263,700	92,139	12,252	68,496	15,000	4,019	10,823
Grand Total	$642,351	$263,700	$369,223	$266,266	$233,407	$15,000	$78,727	$230,652

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED STUDENT SUPPORT BUDGET

	Student Success Skills	Retention	Student Events	**Total Student Support**
PERSONNEL				
Salaries	520,727	406,210	7,900	**1,558,690**
Benefits	127,072	118,527	24	**501,277**
Subtotal	647,799	524,737	7,924	**2,059,967**
OPERATING				
Supplies & Services	9,850	223,302	77,250	**1,529,381**
Equipment & Software	-	-	-	**840**
Subtotal	9,850	223,302	77,250	**1,530,221**
Grand Total	$657,649	$748,039	$85,174	**$ 3,590,188**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTITUTIONAL SUPPORT BUDGET
Page 1 of 2

	NCS & CS Dean/Dir & Executive Office	CS Advancement	NCS & CS Business & Finance	CS Staff Develop	NCS & CS Human Resources	Planning Support	Board of Trustees	NCS & CS Purchasing
PERSONNEL								
Salaries	263,803	95,465	198,352	-	7,500	98,078	-	125,725
Benefits	128,037	36,999	71,407	-	-	37,687	-	48,754
Subtotal	391,840	132,464	269,758	-	7,500	135,765	-	174,479
OPERATING								
Supplies & Services	36,943	64,150	147,300	2,976	352,375	3,350	1,500	6,402
Equipment & Software	-	-	-	-		-	-	-
Subtotal	36,943	64,150	147,300	2,976	352,375	3,350	1,500	6,402
Grand Total	$428,782	$196,614	$417,058	$2,976	$359,875	$139,115	$1,500	$180,881

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED INSTITUTIONAL SUPPORT BUDGET

	NCS & CS Accounting	CS Bursar	CS Marketing & Public Relations	NCS & CS Technology Services	CS Telephone/ Utilities	CS Performing Arts	CS Service Center	CS Telecomm	**Total Inst Supp**
PERSONNEL									
Salaries	155,742	70,763	291,147	-	-	-	69,616	-	**1,376,191**
Benefits	60,739	27,598	113,180	-	-	-	24,943	-	**549,343**
Subtotal	216,482	98,361	404,326	-	-	-	94,559	-	**1,925,533**
OPERATING									
Supplies & Services	8,563	-	29,798	988,713	66,960	16,125	219,331	3,667	**1,948,153**
Equipment & Software	-	-	3,492	-	-	-	372	-	**3,864**
Subtotal	8,563	-	33,290	988,713	66,960	16,125	219,703	3,667	**1,952,017**
Grand Total	$225,044	$98,361	$437,617	$988,713	$66,960	$16,125	$314,262	$3,667	**$ 3,877,550**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED FACILITIES BUDGET

	NCS & CS Facilities	CS Custodial	CS Maintenance	CS Grounds	CS Public Safety	**Total Facilities**
PERSONNEL						
Salaries	207,464	39,264	259,917	146,573	248,038	**901,257**
Benefits	80,020	15,107	95,784	53,985	117,302	**362,198**
Subtotal	287,484	54,371	355,702	200,558	365,340	**1,263,455**
OPERATING						
Supplies & Services	979,236	826,681	115,923	72,894	70,055	**2,064,788**
Equipment & Software	7,450	-	-	-	1,116	**8,566**
Subtotal	986,685	826,681	115,923	72,894	71,171	**2,073,354**
Grand Total	$1,274,169	$881,052	$471,624	$273,452	$436,511	**$3,336,808**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED GENERAL OVERHEAD BUDGET

	NCS & CS Student Wages	NCS & CS Capital Equipment	NCS Columbus Service Charge	**Total General Overhead**
PERSONNEL				
Salaries	20,000	-	-	**20,000**
Benefits	60	-	-	**60**
Subtotal	20,060	-	-	**20,060**
OPERATING				
Supplies & Services	-	-		**-**
Equipment & Software	-	862,018	1,411,992	**2,274,010**
Subtotal	-	862,018	1,411,992	**2,274,010**
Grand Total	$20,060	$862,018	$1,411,992	**$2,294,070**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2026-2027
PROPOSED AUXILIARY BUDGET

	CS Food Service	**Total Auxiliary**
PERSONNEL		
Salaries	-	**-**
Benefits	-	**-**
Subtotal	-	**-**
OPERATING		
Supplies & Services	16,740	**16,740**
Equipment & Software	1,488	**1,488**
Subtotal	18,228	**18,228**
Total Expense	$18,228	**$18,228**
Total Revenue	($7,440)	**($7,440)**
Net (Gain)/Loss	**$10,788**	**$10,788**

THE OHIO STATE UNIVERSITY AT NEWARK
I & G Expenditures
2026-2027 Proposed Budget by Category

	Instructional Support	Academic Support	Student Services Support	Institutional Support	Facilities & Public Safety	General Overhead	Total	%
Salaries	11,299,307	1,859,107	1,242,928	1,388,847	923,824	20,000	16,734,013	53.01%
Benefits	3,362,145	695,335	470,237	529,943	338,123	60	5,395,842	17.09%
Professional Services	50,100	501	83,957	945,544	929,702	55,566	2,065,370	6.54%
Overhead						1,356,426	1,356,426	4.30%
Utilities					911,400		911,400	2.89%
Capital Equipment						862,018	862,018	2.73%
Transfers	189,600	200,000	750,511	275,000	(22,826)		1,392,285	4.41%
Student Wages	58,515	75,439	346,801	6,744	24,334		511,832	1.62%
Supplies	128,415	11,294	173,146	65,414	169,649		547,919	1.74%
Postage			259,000	89,380			348,380	1.10%
Professional Development	197,750	119,807	20,248	11,475	4,883		354,163	1.12%
Travel	31,500	14,399	38,370	29,040	1,746		115,056	0.36%
Scholarships, Medals & Prizes	33,600	87	152,669	250	466		187,072	0.59%
Insurance				142,500			142,500	0.45%
Equipment Rental	1,000	681		110,112	2,738		114,531	0.36%
Repairs/Maintenance	15,700	291	10,081	37,296	38,159		101,527	0.32%
Annual Srv Agreements/Licensing		12,037		82,620			94,657	0.30%
Lunches, Dinners & Receptions	8,600	885	29,464	45,459	1,245		85,653	0.27%
Printing	25,720	29	1,824	23,800			51,373	0.16%
Employee Recruitment				60,750			60,750	0.19%
Library Books		52,000					52,000	0.16%
Advertising				23964			23,964	0.08%
Fee Authorizations	20,000						20,000	0.06%
Equipment under $5,000 & Software	550		6,740	4,446	8,566		20,302	0.06%
Phone					2,794		2,794	0.01%
Dues & Memberships	500	978	4,044	4,310	2,006		11,838	0.04%
Subscriptions, Periodicals & Books		2,328	165	657			3,151	0.01%
Total	$ 15,423,002	$ 3,045,197	$ 3,590,188	$ 3,877,550	$ 3,336,808	$ 2,294,070	$ 31,566,815	100%

THE OHIO STATE UNIVERSITY AT NEWARK
I & G Expenditures
2026-2027 Proposed Budget by Category Compared to 2025-2026

	FY26-27 Proposed Budget Total	%	FY25-26 Budget Total	%	% Change	Explanation of Changes
Salaries	$ 16,734,013	53.01%	$ 16,133,212	54.89%	3.72%	Addition of 1 FT Faculty members and annual salary increases
Benefits	$ 5,395,842	17.09%	$ 4,937,887	16.80%	9.27%	Increase in additional salary and benefit rates
Professional Services	$ 2,065,370	6.54%	$ 2,045,490	6.96%	0.97%	Increase to CS MITS Agreement and Inclusion of Workday Assessment
Overhead	$ 1,356,426	4.30%	$ 1,285,423	4.37%	5.52%	Decrease in annual OSU service charge
Utilities	$ 911,400	2.89%	$ 898,800	3.06%	1.40%	Slight decrease due to cost share swing
Capital Equipment	$ 862,018	2.73%	$ 703,445	2.39%	22.54%	Added back contingency for STEP and career roadmap
Transfers	$ 1,392,285	4.41%	$ 605,550	2.06%	129.92%	Adjusted to actual transfers in FY25
Student Wages	$ 511,832	1.62%	$ 492,787	1.68%	3.86%	Salary increases for student employees
Supplies	$ 547,919	1.74%	$ 483,170	1.64%	13.40%	Change in retention budgets from scholarship line
Postage	$ 348,380	1.10%	$ 346,135	1.18%	0.65%	Slight decrease in mailings
Professional Development	$ 354,163	1.12%	$ 329,785	1.12%	7.39%	Added budget for internal grants
Travel	$ 115,056	0.36%	$ 195,051	0.66%	-41.01%	Budget reallocation with professional development
Scholarships, Medals & Prizes	$ 187,072	0.59%	$ 145,644	0.50%	28.44%	Changed retention budget to supply lines
Equipment Rental	$ 114,531	0.36%	$ 111,733	0.38%	2.50%	Decrease due to telephone rentals
Lunches, Dinners & Receptions	$ 85,653	0.27%	$ 72,940	0.25%	17.43%	Reduced orientation meal budget
Printing	$ 51,373	0.16%	$ 72,717	0.25%	-29.35%	Decrease to admissions printing due to centralization
Insurance	$ 142,500	0.45%	$ 134,208	0.46%	6.18%	Annual increase in costs
Repairs/Maintenance	$ 101,527	0.32%	$ 111,651	0.38%	-9.07%	Slight increase due to costs
Annual Srv Agreements/Licensing	$ 94,657	0.30%	$ 93,934	0.32%	0.77%	Align budgets to actual expenses for annual maintenance agreements
Fee Authorizations	$ 20,000	0.06%	$ 20,000	0.07%	0.00%	Decrease due to EOS process for FY26
Employee Recruitment	$ 60,750	0.19%	$ 60,750	0.21%	0.00%	No change
Library Books	$ 52,000	0.16%	$ 48,956	0.17%	6.22%	No change
Advertising	$ 23,964	0.08%	$ 24,218	0.08%	-1.05%	Slight decrease due to exisitng agreements
Equipment under $5,000 & Software	$ 20,302	0.06%	$ 14,519	0.05%	39.83%	Increase due to need for new lab equipment
Dues & Memberships	$ 11,838	0.04%	$ 10,374	0.04%	14.11%	Budget reallocations
Phone	$ 2,794	0.01%	$ 11,791	0.04%	-76.31%	Budget reallocation
Subscriptions, Periodicals & Books	$ 3,151	0.01%	$ 3,249	0.01%	-3.02%	Budget reallocation
Total	$ 31,566,815	100.00%	$ 29,393,421	100.00%		

The Ohio State University at Newark
Proposed Capital & Maintenance Projects
Fiscal Year 2026-2027

	Campus Facilities Maintenance & Improvements			
	Ohio State Newark	**Proposed Budget**		
1	OTDI Classroom Support 2026-2027	22,000		
2	Construction of a Sustainable Garden at OSU-Newark	9,800		
3	OSU Renewals & Replacements	25,000		
			$	56,800
	Cost-share			
4	Campus Tree Trimming	15,000		
5	Cost-Shared Renewal & Replacements	30,000		
6	Electrical Projects Discretionary Fund	20,000		
7	Light Pole Banner Replacement	8,500		
8	Miscellaneous Interior Campus Signage	7,500		
9	Miscellaneous Sidewalk and Curb Replacement	10,000		
10	Projects Discretionary Fund	30,000		
11	Reese Conference Services Renewal & Replacements	5,000		
12	Snow Removal Contingency	20,000		
13	Wellness Furniture	5,000		
14	Maintenance Tools (Megapress Kit)	8,500		
15	Lefevere Window Shades	25,000		
16	Titan Field Dugout Repairs	12,500		
17	John Deere Gator	29,000		
18	Warner Kitchen Equipment	25,000		
19	Grasshopper	26,000		
20	Window Cleaning	17,000		
21	Well Cleaning	10,000		
22	Reese Auditorium Door Replacement	9,000		
23	Camlin-Tammen Reserve Retaining Wall Repairs	10,000		
24	Fuel Monitoring System	6,000		
25	Hopewell South Roof Repairs	22,000		
26	Hopewell, Lefevre, & Adena Masonry Powerwashing	8,500		
27	Warner Walk-In Coolers - Emergency Power	15,000		
28	Backflow Preventer Improvements	25,000		
29	Alford Center Heat Exchanger Plates	16,000		
30	Lutron Lighting Upgrades - Hopewell	20,000		
31	Salt Spreader (Dump Truck)	8,000		
32	Hopewell South Window Recaulking	12,000		
33	Replacement Smoke Heads	5,000		
34	Hopewell Hall South Roller Shades	10,000		
35	Athletic Field Improvements	10,000		
36	University Drive Culvert Maintenance	10,000		
37	Mechanical Room Work Benches	9,000		
38	Lefevre Boulevard Bridge Maintenance	45,000		
39	Miscellaeous Insulation Repairs	24,000		
40	Covered Bridge Maintenance	35,000		
41	Squire-Whipple Bridge Maintenance	13,000		
42	Adena Exterior Painting	5,000		
43	Carpet Extractor	5,000		
			$	626,500

The Ohio State University at Newark
Proposed Capital & Maintenance Projects
Fiscal Year 2026-2027

Other Campus Projects		
Cost-share		
44 Esports	42,125	
45 OTDI Classroom Support 2026-2027	87,000	
		$ 129,125

Proposed FY27 Collaboration Agreement Between The Ohio State University and Central Ohio Technical College

This Agreement ("Agreement") is entered into as of the Effective Date by and between The Ohio State University at Newark ("University"), located at 1179 University Dr, Newark, OH 430557, and Central Ohio Technical College ("College"), located at 1179 University Dr, Newark, OH 430557 (each a "Party" and collectively, the "Parties").

1. Purpose

The Parties agree to collaborate and share selected services to benefit students, reduce unnecessary duplication, and promote effective use of fiscal, physical, and personnel resources. This streamlined template establishes core terms and modular annexes to accommodate campus-specific variations.

2. Key Definitions

2.1 "Campus" means the physical facilities and grounds used by the University and the College at The Ohio State University at Newark.

2.2 "Executive Committee" (EC) or Shared Services Committee means the governance body that plans and monitors Shared Services, if established for the Campus (see Annex B).

2.3 "Cost Allocation Methods" means the agreed formulas used to allocate costs (see Annex A).

3. Term; Amendments; Termination

3.1 Term. This Agreement begins on July 1, 2026 (Effective Date) and expires on June 30, 2027.

3.2 Amendments. Amendments must be in writing and signed by both Parties.

3.3 Termination. The Parties may also terminate by mutual written consent. Obligations accrued prior to termination survive.

4. Operations, Use of Space, and Cost Sharing. The specifics of the Parties' operations, use of space, and cost sharing are set forth Annexes A-K attached hereto.

5. Miscellaneous

5.1 Entire Agreement. This Agreement and annexes constitute the entire agreement between the Parties regarding Shared Services.

5.2 Order of Precedence. In the event of conflict, the core Agreement controls over annexes unless expressly stated otherwise in an amendment signed by both Parties.

5.3 Counterparts & Electronic Signatures. This Agreement may be executed in counterparts and by electronic signature, each deemed an original.

6. Signatures

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the dates below:

THE OHIO STATE UNIVERSITY at NEWARK	CENTRAL OHIO TECHNICAL COLLEGE
By: ______________________________ Name: [Authorized Signatory] Title: Senior Vice President for Business and Finance, CFO (or designee) Date: _________________________	By: ______________________________ Name: John Berry, Ph.D. Title: President Date: _________________________
Approved as to form by: Office of Legal Affairs (if applicable)	Approved as to form by: Office of the Attorney General (if applicable)

THE OHIO STATE UNIVERSITY at NEWARK	CENTRAL OHIO TECHNICAL COLLEGE THE OHIO STATE UNIVERSITY at NEWARK
By: ______________________________ Name: Matt Smith, Ph.D. Title: Senior Vice President for Business and Finance, CFO (or designee) Date: _________________________	By: ______________________________ Name: David Brillhart Title: Vice President of Finance, COTC Senior Fiscal Officer, Ohio State Newark Date: _________________________

APPENDIX A
Collaboration Agreement Working Principles

A-1. General Overview

In the spirit of collaboration and efficiency, to the extent feasible, services will be provided to the entire Campus and cost-shared proportionately by both institutions.

- Both institutions will participate in defining the level of service desired, in setting a budget for the service requirements, in monitoring the quality of service, in monitoring budgets, in hiring, and in administering the personnel, purchasing, and other requirements of the service.

- Appendices C through K specify the various services provided to the Campus. Each Appendix defines one service, specifies which institution is responsible for providing it, details the scope of the provided service, and states the formulas by which the budget is established and the costs of the services are assessed.

A-2. Administration

The section that follows is meant to describe the functions necessary to the collaborative and efficient administration of the Agreement. Each Campus retains the ability under the terms of this Agreement to use the nomenclature it deems most appropriate for the committees and subcommittees charged to administer the Agreement.

A Shared Services Committee referred to as Campus Council shall be formed to plan and monitor Campus-wide services. Campus Council or its Executive Management Subcommittee shall meet regularly on an agreed-upon schedule to:

- Review and monitor shared services budgets. The chief financial officer shall develop shared services budgets annually, which are to be approved by the chief executive officer of each institution. The Executive Management Subcommittee of Campus Council shall review the expenditure record of each shared service. If a service is exceeding its budget, the committee may direct the manager to implement economic measures, or approve an addition to the budget, as appropriate.

- Set and monitor service expectations. The committee shall monitor the quality of shared services. If a change in policy or in the scope of a shared service is desired, the unit manager shall prepare a plan of action and an estimate of cost. The committee may direct the implementation of such change and augment or reduce the unit's budget, as appropriate.

- Coordinate Campus-wide policy. The committee shall review, approve, or modify Campus-wide policy and may propose new policies. The University and College shall maintain master files of Campus-wide policy.

- For any construction or renovation project on Campus that exceeds $50,000 in total cost, regardless of the current ownership or use of the building or space, the Executive Management Subcommittee of Campus Council shall review and approve the project request by a simple majority vote.

- The University and the College shall maintain a joint Master Plan for the Campus, to be updated at minimum every 10 years.

At the Newark campus, Campus Council membership includes the President of Central Ohio Technical College, the Dean and Director of The Ohio State University at Newark, the Vice President/Director for Business and Finance, the Vice President and Chief of Staff, the Ohio State Newark Associate Dean, COTC’s Provost, the OTDI Relationship Manager assigned to the campus, the Director of Advancement, the Marketing and Public Relations Director, the Director of Student Life, faculty members designated by the dean and director and president, and student representatives as needed.

The core team of Campus Council, comprised of the President of Central Ohio Technical College, the Dean and Director of The Ohio State University at Newark, the Vice President/Director for Business and Finance, and the Vice President and Chief of Staff, meets on a monthly basis. Other standing members of the Campus Council are invited to attend as agenda items dictate. The core team serves as the Executive Management Subcommittee of Campus Council.

A-3. Campus Space

All assignable space on Campus shall be assigned to one institution or designated as shared. Unless otherwise defined, space assignments shall be made by written agreement between the institutions. Each institution shall secure and maintain appropriate insurance to protect its assigned space against fire, theft, vandalism, liability, and other such eventualities. Insurance to cover shared space shall be jointly funded as agreed upon by the institutions.

Space shall be scheduled Campus-wide by the Physical Facilities Operations Superintendent (see Appendix G) for the benefit of both institutions and according to utilization standards. Whenever feasible, one institution shall allow its assigned space to be reserved by the other upon request. The scheduling of Campus facilities by third parties shall be done by the conference services department for the benefit of both institutions. Both institutions shall abide by mutually agreed- upon policies, fee schedules, and facility rental agreements in scheduling non-instructional use of shared Campus facilities.

A-4. Utilities

All utility expenditures for shared buildings will be paid initially by the College and then billed to the University as a part of the monthly cost share billing referenced in A-5.

A-5. Budgeting Process, Billing, and Payment

Prior to the beginning of each fiscal year, each institution shall develop estimates of budgeted amounts to be expended in shared accounts as a part of their normal operating budget process. The basis for assessing costs from each provided service is detailed in the Appendices. The Office of Business and Finance will produce financial statements quarterly for both the College and the University that contain activity for cost-shared offices. A monthly cost-share billing will be produced that will provide the detail for the monthly invoice between the College and University. Payment is due 15 days after the billing is received.

A-6. Cost-Share Calculation / Formulas

All operating and capital-related expenditures may be initially paid by either party and billed to the other. When positions are cost-shared, salaries and benefits may be paid by either institution based on the assignment of the specified employees. Other factors for calculating cost- share are as follows (Note that the following are examples and actual cost-share factors are denoted in Appendices B-K):

- 50/50, an equal split utilized for agreed-upon services that benefit both sides equally (e.g., conference services, performing arts, advancement office, business offices if personnel are shared, grounds keeping)Enrollment headcount, which covers services likely to be utilized by individuals regardless of course hours taken (e.g., disability services, parking, registration and financial aid if offices are shared, student career and job skills services, testing center and tutoring, multi-cultural affairs, and student events)

- Enrollment FTE, which covers services likely to be utilized by students based on course load (e.g., library operations including personnel, supplies and equipment, facilities operations, recreation and physical activities, Campus safety, technology services)

- Direct cost factor, which covers uses that vary individually (e.g., bookstore operations, food service operations, telephone usage, duplication charges; postage, institution- specific library materials)

- Square footage, which is based upon the square footage for which each institution is responsible, with non-assignable and common space assigned based on the percent of assigned space or percent utilization of shared space (e.g., capital equipment, custodial service, room scheduling, and maintenance, utilities).

APPENDIX B

Newark Campus Cost-share Functional Description

B-1. Cost-share Agreement Description

The cost-share agreement is an agreement updated annually between The Ohio State University at Newark (Ohio State Newark) and Central Ohio Technical College (COTC) to share the expenditures for offices that serve both Ohio State Newark and COTC students, faculty and staff. This agreement also includes the shared income/expenditure of Auxiliary Enterprises for both Ohio State Newark and COTC.

The purpose of the cost-share agreement is to systematically allocate costs related to the sharing of personnel, operating expenditures and capital equipment. The guiding principle for the cost- share agreement is the equitable allocation of expenditures while maintaining an agreement that by nature strengthens both institutions and is measurable and logical. It is important that as the two institutions change and evolve, we constantly evaluate and monitor the cost-share agreement and establish that it still accomplishes the primary purpose of equitably sharing costs of departments utilized by both Ohio State Newark and COTC.

The cost-shared departments on campus are fundamentally different and are treated as such. It is with this premise that we utilize five separate factors that directly address the characteristics of these offices. It is important to note that the cost-share factor is a means of splitting costs and therefore, it may not directly relate to individual employees' position descriptions. These factors are directly tied to different utilization methodologies employed by the different departments and reflect a "pay for what you use" concept. This concept protects both institutions in periods of unequal growth, as well as keeps the cost-share formula simple enough to manage in a complex environment. The five factors are outlined below:

50/50 Factor

This factor is used for departments where office workload will always be independent of enrollment swings and should be divided equally. For example, the Business and Finance Office, Accounting Department and the Advancement Office perform the same amount of work when enrollment is increasing, as well as if it were to decrease.

Headcount Factors

This factor applies to departments where workload directly correlates to the actual number of students served regardless of course load. Departments that fall within this factor are classified as either Newark

Campus or All Enrollment. This classification is based upon the amount of support that the department provides to COTC's extended campuses.

- **Newark Campus** – departments in which the actual number of students on the Newark Campus dictate their workload. Examples include Student Activities.

- **All Enrollment** – departments in which the actual number of students on all campuses dictates their workload. Examples include Student Financial Services – Financial and Student Financial Services – Bursar.

FTE Factors

The "FTE" aspect acknowledges the number of students on campus but also the course load of the students. For example, one full-time student is equivalent to two half time students. This factor applies to departments where utilization is driven by the number of full-time equivalent students utilizing the services of those departments, such as the Library, Facilities and Public Safety. Also included are departments that may not be tied directly to students but to faculty and staff of the institution since this number is indirectly related to the FTE of each institution. Examples of these departments are Services Center and Purchasing. FTE departments are also classified into one of two categories: Newark Campus and All Enrollment.

- **Newark Campus** – departments that service the FTE of the Newark Campus only. Examples include Custodial and Maintenance.
- **All Enrollment** – departments that service the FTE of all campuses. Examples include Career Services and Marketing and Public Relations.

The cost-share percentages are calculated annually based on an average of the two previous year's actual enrollment for COTC and Ohio State Newark. Headcount and FTE All Enrollment factors are calculated using enrollment from Newark, Coshocton, Virtual, Knox and Pataskala Campuses. Headcount and FTE Newark Campus factors include Newark Campus enrollment only. College Credit Plus Option A and B Headcount and FTE are excluded from all calculations.

Appendix B Section 3 (Cost-share Factor Breakdown) categorizes departments according to one of the five factors listed above. Combined, these five factors continue to strengthen both Ohio State Newark and

COTC by creating a model of equality. The model of equality accommodates the institutions' varying enrollment trends while continuing to maintain an environment that stimulates growth.

The budget for the cost-shared accounts is established within the budget cycle. The cost-share budget for fiscal year 2026-2027 can be found in Appendix B Section 4 (2026-2027 Cost-share Revenue/Expense). This budget is used to account for items in which the costs are shared by the individual institutions.

The cost of the agreement is projected based on the established budgets at the beginning of the fiscal year and appropriate payments are initiated monthly. All operating and capital-related expenditures are initially paid by COTC and billed to Ohio State Newark. Cost-shared salaries and benefits are paid by either institution based on the assignment of the specified employee. The school that initially pays the employee bills the other school for their portion of the expenses. Before the close of the books within the fiscal year, the cost-shared accounts are reconciled, the appropriate percentages applied, and the appropriate receivable or payable established. Detailed accounting procedures are outlined in Appendixes C - K.

B-2. Cost-share Factor History

COST-SHARE FACTOR REVIEW

	Ohio State Newark	COTC	
2019-20	50.0%	50.0%	50/50 Factor
	58.3%	41.7%	Headcount Factor - Newark
	70.7%	29.3%	FTE Factor - Newark
	47.9%	52.1%	Headcount Factor - All Enrollment
	58.4%	41.6%	FTE Factor - All Enrollment
2020-21	50.0%	50.0%	50/50 Factor
	59.6%	40.4%	Headcount Factor - Newark
	71.9%	28.1%	FTE Factor - Newark
	49.7%	50.3%	Headcount Factor - All Enrollment
	60.1%	39.9%	FTE Factor - All Enrollment
2021-22	50.0%	50.0%	50/50 Factor
	58.9%	41.1%	Headcount Factor - Newark
	72.2%	27.8%	FTE Factor - Newark
	48.9%	51.1%	Headcount Factor - All Enrollment
	60.0%	40.0%	FTE Factor - All Enrollment
2022-23	50.0%	50.0%	50/50 Factor
	59.6%	40.4%	Headcount Factor - Newark
	73.5%	26.5%	FTE Factor - Newark
	50.1%	49.9%	Headcount Factor - All Enrollment
	61.4%	38.6%	FTE Factor - All Enrollment
2023-24	50.0%	50.0%	50/50 Factor
	59.2%	40.8%	Headcount Factor - Newark
	74.3%	25.7%	FTE Factor - Newark
	49.3%	50.7%	Headcount Factor - All Enrollment
	61.8%	38.2%	FTE Factor - All Enrollment
2024-25	50.0%	50.0%	50/50 Factor
	62.6%	37.4%	Headcount Factor - Newark
	76.8%	23.2%	FTE Factor - Newark
	48.0%	52.0%	Headcount Factor - All Enrollment
	60.4%	39.6%	FTE Factor - All Enrollment
2025-26	50.0%	50.0%	50/50 Factor
	60.3%	39.7%	Headcount Factor - Newark
	74.9%	25.1%	FTE Factor - Newark
	46.7%	53.3%	Headcount Factor - All Enrollment
	58.4%	41.6%	FTE Factor - All Enrollment

	2026-27		50.0%		50.0%		50/50 Factor
			59.6%		40.4%		Headcount Factor - Newark
			74.4%		25.6%		FTE Factor - Newark
			47.2%		52.8%		Headcount Factor - All Enrollment
			58.2%		41.8%		FTE Factor - All Enrollment

B-3. Cost-share Factor Department Breakdown

Cost-share Agreement Factor Breakdown

50/50 factor includes the following departments:

Accounting
Business and Finance Office
Conference Services
Advancement Office
Executive Office Operations
Grounds
Human Resources
Lab Support for Engineering
Performing Arts
Planning Support

Headcount All Enrollment factor includes the following departments:

Disability Services
Enrollment Management
Student Financial Services - Bursar
Student Financial Services - Financial Aid
Student Life Administration

Headcount Newark Campus factor includes the following departments:

Student Activities
Student Organizations & Clubs

FTE All Enrollment factor includes the following departments:

Book Store Revenue
Career Services
Facilities Operations
Library
Marketing and Public Relations
Purchasing
Technology Services
Telecommunications

FTE Newark Campus factor includes the following departments:

Capital Equipment
Custodial
Food Service
Maintenance
Miscellaneous Revenue
Public Safety
Services Center
Staff Development Committee
Student Intramural Sports
Telephone Services
Utilities

Technology Services - per OTDI agreement by contract

B-4. Cost-share 2026-2027 Revenue/Expense by Department

2026-2027 COST-SHARE REVENUE/EXPENSE			
	Newark Cost-share	COTC'S Share	Ohio State Newark's Share
ACADEMIC SUPPORT			
Career Services	107,950	45,123	62,827
Lab Support for Engineering	89,670	44,835	44,835
Library	519,271	217,055	302,216
	716,891	**307,013**	**409,877**
STUDENT SERVICES			
Counseling Services	312,034	164,754	147,280
Disability Services	176,637	93,264	83,372
Enrollment Management	6,100	3,221	2,879
Student Financial Services - Financial Aid	601,343	317,509	283,834
Student Groups & Activities	359,734	108,369	251,365
Student Life Admin	526,077	277,769	248,308
	1,981,924	**964,885**	**1,017,039**
INSTITUTIONAL SUPPORT			
Accounting	449,488	224,744	224,744
Advancement Office	204,047	102,023	102,023
Business & Finance Office	834,116	417,058	417,058
Executive Office Operations	22,885	11,443	11,443
Human Resources	19,750	9,875	9,875
Marketing & Public Relations	751,919	314,302	437,617
Performing Arts	20,000	10,000	10,000
Chief of Staff and Planning Support	275,230	137,615	137,615
Purchasing	310,492	129,786	180,706
Services Center	422,395	108,133	314,262
Staff Development Committee	4,000	1,024	2,976
Student Financial Services - Bursar	208,392	110,031	98,361
Technology Services	2,881,491	1,892,777	988,713
Telecommunications	6,300	2,633	3,667
Telephone Services	90,000	23,040	66,960
	6,500,505	**3,494,485**	**3,006,020**
OPERATION & MAINTENANCE OF PLANT			
Custodial	1,184,209	303,158	881,052
Facilities	1,810,651	550,302	1,260,349
Grounds	546,905	273,452	273,452
Maintenance	633,903	162,279	471,624
Public Safety	654,240	167,485	486,754
	4,829,908	**1,456,677**	**3,373,231**
GENERAL OVERHEAD - Capital Equipment	755,400	193,382	562,018
AUXILIARY ENTERPRISES - Food Service	14,500	3,712	10,788
MISC REVENUE - COTC CS	(18,000)	(4,608)	(13,392)
BOOKSTORE REVENUE - CS	(120,000)	(50,160)	(69,840)
	(138,000)	**(54,768)**	**(83,232)**
TOTALS	**14,661,128**	**6,365,386**	**8,295,741**

APPENDIX C

Public Service

FY2026-FY2027 (July 1, 2026-June 30, 2027)

C-1: Conference Services

Conference Services provides comprehensive conference services to both internal and external customers.

Cost-share Factor: Revenue and expenses are cost-shared on the 50/50 factor.

APPENDIX D

Academic Support Services

FY2026-FY2027 (July 1, 2026-June 30, 2027)

D-1: Career Services

The function of the Career Services department is to assist students and graduates in developing skills, experience, and necessary preparations in finding employment and pursuing career goals.

Position	FTE	Initially Paid By
Manager, Career Development & Experiential Learning	1.00	COTC

Cost-share Factor: Expenses are cost-shared on the FTE All Enrollment factor.

D-2: Library

The mission of the Campus Library is to support the diverse educational programs on Campus by providing quality services; comprehensive subject collections; and current, quality information in a variety of formats, to student, faculty, staff, and community library users. The Director of the Campus Library shall be the functional administrator of this service and shall serve as Campus librarian for both the College and the University.

The Library's Scope of Services includes:

- Operate and staff a Campus library for the benefit of all Campus students, faculty, staff, and affiliates of the University and the College;
- Maintain and control the circulation of all books and periodicals entrusted to its care, whether acquired by joint purchase or from institutional budgets;
- Purchase reference works, periodicals, and books for the benefit of the Campus;
- Purchase access licenses for selected data-bases for the benefit of the Campus;
- Arrange for sharing of library resources by way of intra-library or inter-library loan;
- Provide computer access to library electronic catalog, to data-bases, and to the internet;
- Initiate collaboration with faculty and students in collection development;
- Provide instruction on the use of reference resources and provide direct reference assistance, as needed.

Position	FTE	Initially Paid By
Director of Library	1.00	Ohio State Newark
Special Collections & Reference Librarian	1.00	Ohio State Newark
Reference and Instruction Librarian	1.00	Ohio State Newark
Library Associate 1	1.00	Ohio State Newark
Library Media Technical Assistant	1.00	Ohio State Newark

Cost-share Factor: Expenses are cost-shared on the FTE All Enrollment factor. Both Ohio State Newark and COTC have established a book, subscription, and periodical budget for acquisitions that apply directly to each institution. These funds are budgeted in the non-cost- shared library budget for each institution. A cost-shared library acquisition budget has been funded for materials that support the general collection and combined with operating expenses are shared on the FTE All Enrollment factor.

APPENDIX E

Student Support Services

FY2026-FY2027 (July 1, 2026-June 30, 2027)

E-1: Student Financial Services – Financial Aid

Student Financial Services – Financial Aid provides administrative and student support for all financial aid programs for both COTC and Ohio State Newark.

Position	FTE	Initially Paid By
Director, Student Financial Services	1.00	COTC
Assistant Director for Customer Service/Processing	1.00	COTC
Student Financial Specialist	5.00	COTC

Cost-share Factor: Expenses are cost-shared on the Headcount All Enrollment factor. Costs that are directly associated with either institution will be charged directly to that institution and are not cost-shared.

E-2: Student Life Administration

Student Life Administration provides administrative support to student life and Campus event functions. The joint Student Life Administration shall provide a common structure of student activities for the Campus. The Office of Student Life strives to complement the academic programs on Campus and enhance the overall educational experience of students by providing co-curricular programming that is intended to foster interpersonal and leadership skill development, appreciation for diverse people and opinions, and opportunities for social, cultural, intellectual, physical, and emotional growth. The Director of Student Life shall be the functional administrator of these services.

Scope of Student Life Administration

- Staff and supervise Student Center for the benefit of students of both institutions;
- Design and organize student activities programs for the benefit of students of both institutions;
- Design and organize arts and other social events at reasonable cost for the benefit of the Campus and the public.
- Schedule the use of student activity space and facilities.

Position	FTE	Initially Paid By
Director of Student Life/Dean of Students	1.00	Ohio State Newark

Assistant Director of Student Life/Assistant Dean of Students	1.00	COTC
Supervisor, Student Leadership, Engagement and Activities	1.00	Ohio State Newark
Office Coordinator	1.00	COTC

Cost-share Factor: Expenses are cost-shared on the Headcount All Enrollment factor.

E-3: Student Intramural Sports

Student Intramural Sports encompasses the operation of the Adena Recreation Center including equipment maintenance and repair, the intramural sports program, and student staffing.

Position	FTE	Initially Paid By
Program Coordinator, Recreational Sports	1.00	Ohio State Newark
Program Assistant, Recreational Sports	1.00	COTC

Cost-share Factor: Expenses are cost-shared on the FTE Newark Campus factor.

E-4: Student Organizations/Clubs/Events

Student Activities for the campus provide social and cultural awareness to the campus community, primarily students.

Cost-share Factor: Expenses are cost-shared on the Headcount Newark Campus factor. **No personnel are charged to this department.

E-5: Enrollment Management

The Enrollment Management account captures shared expenses for both COTC and Ohio State Newark admission offices.

Cost-share Factor: Expenses are cost-shared on the Headcount All Enrollment factor. **No personnel are charged to this department.

E-6: Disability Services

Disability Services provides services to disabled student in the areas of counseling, classroom support, and special equipment requirements.

Position	FTE	Initially Paid By
Manager of Disability Services	1.00	COTC
Access Specialist	1.00	COTC
Senior Mental Health Counselor	1.00	COTC
Mental Health Counselor	1.00	Ohio State Newark
Mental Health Therapist	1.00	COTC

Cost-share Factor: Expenses are cost-shared on the Headcount All Enrollment factor.

APPENDIX F

Institutional Support

<u>FY2026-FY2027 (July 1, 2026-June 30, 2027)</u>

Overview: The institutional support area provides all the general administration functions for Ohio State Newark and COTC. Institutional support is further defined functionally into many budget areas.

While various expenses of the offices, Business and Finance, Human Resources, Advancement, etc., are cost-shared, non-cost-share budgets have also been developed. Furthermore, travel costs, where applicable, are charged directly to the appropriate institution.

F-1: Executive Office

The Executive Office account captures the shared expenses of the Office of the President of Central Ohio Technical College and the Dean and Director of The Ohio State University at Newark.

Cost-share Factor: Expenses are cost-shared on the 50/50 factor. **No personnel are charged to this department.

F-2: Advancement Office

The Advancement Office shall be responsible for development and alumni relations services. The shared services shall provide a single portal to address the needs of both institutions in the following areas:

Development:

- Conduct research on corporations, foundations, and individuals who may be able to assist the institutions in meeting their development goal of providing an affordable, quality education;
- Raise funds for the institutions from public, private, and non-profit sources;
- Perform stewardship functions on gifts and publicize the benefit created by the gifts;

Alumni Relations (COTC and Ohio State Newark):

- Through communications and activities, establish and maintain effective relationship between the institutions and their alumni;
- Help foster closer connection between alumni and the alma mater as well as their current student bodies.

Position	**FTE**	**Initially Paid by**
Assistant Director of Advancement	1.00	Ohio State Newark
Office Associate	1.00	COTC

Cost-share Factor: Expenses are cost-shared on the 50/50 factor. Both Ohio State Newark and COTC have established Alumni/Advancement budgets for their individual alumni/advancement goals and these budgets are not cost-shared. The Director of Advancement position is paid 25% by the OSU Advancement Office Columbus Campus, 25% Ohio State Newark, and 50% COTC.

F-3: Business and Finance Office

The Business and Finance Office provides budget, accounting, payroll, and overall business support and financial planning to the campus. This office also serves as campus Treasurer.

Position	FTE	Initially Paid By
Director of Business & Finance (Ohio State Newark)/VP for Business & Finance (COTC)	1.00	COTC
Director of Financial Planning & Analysis	1.00	COTC
Business Analyst	1.00	COTC
Budget and Grants Accountant	0.80	COTC

Cost-share Factor: Expenses are cost-shared on the 50/50 factor.

F-4: Human Resources

This office provides personnel and benefit information to all employees.

Cost-share Factor: Expenses are cost-shared on the 50/50 factor. In January 2021, The Ohio State University transitioned to the Human Resources Service Delivery (HRSD) model. This transition centralized all HR functions for Ohio State into one division and all job postings, recruiting, selecting, hiring, and terminating are managed through this process. Each college/support unit will contribute to the costs of this centralized model. COTC will contribute to the services of an HR Consultant in addition to the FTE listed above.

F-5: Chief of Staff and Planning Support

This office serves as a principal advisor to the COTC president and the Ohio State Newark dean and director and assists with planning and executing complex and sensitive executive and administrative duties, special projects, and initiatives. Assists with advancing the strategic direction of the president and/or the dean and director and work closely with the cabinet and council to communicate and implement the operational and strategic agendas.

Position	FTE	Initially Paid By
VP and Chief of Staff/Chief of Staff	1.00	Ohio State Newark

Cost-share Factor: Expenses are cost-shared on the 50/50 factor.

F-6: Purchasing

This office provides support such as processing of purchase orders and ordering of goods and services for COTC and Ohio State Newark. The office coordinates courier services, vehicle maintenance, and major bid and capital purchases (local and state funded) for campus.

Additionally, this office manages auxiliary services.

Position	FTE	Initially Paid By
Purchasing & Auxiliary Services Manager	1.00	Ohio State Newark
Procurement Specialist	1.00	COTC
Receiving Clerk/Courier	1.75	COTC

Cost-share Factor: Expenses are cost-shared on the FTE All Enrollment factor.

F-7: Student Financial Services – Bursar

This office provides services for cash control, student fees, general deposits, accounting, petty cash, etc. for both institutions.

Position	FTE	Initially Paid By
Assistant Director for Systems and Student Accounts	1.00	COTC
Student Accounts Receivable Specialist	1.00	COTC
Student Accounts Specialist	1.00	COTC

Cost-share Factor: Expenses are cost-shared on the Headcount All Enrollment factor.

F-8: Accounting

This office provides primary accounting services and payroll for the campus including preparation of Financial and Ohio Department of Higher Education (ODHE) reports. Accounts payable and accounts receivable billing is also part of this department.

Position	FTE	Initially Paid By
Controller	1.00	COTC
Accounting Manager	1.00	COTC
Accountant	2.00	COTC

Cost-share Factor: Expenses are cost-shared on the 50/50 factor.

F-9: Technology Services

The Technology Services Office provides services for administrative and academic computing for COTC and Ohio State Newark. The administrative computer center provides software support, electronic mail, website management, and network support for the campus. This department also provides microcomputer repair support for all areas of the campus.

Cost-share Factor: Maintenance expenses are cost-shared on the FTE All Enrollment factor. During FY1718 the University and the College determined that technology services would transition to a Managed IT Services (MITS) agreement and worked with the OSU Office of Technology and Digital Innovation to execute an agreement for this function. The specifics of the costs (shared and non-shared) are captured in that contract.

F-10: Marketing & Public Relations

Marketing and Public Relations provides campus leadership for public relations, marketing and advertising, as well as to coordinate publications, campus website, and press inquiries. The shared services shall provide a single portal to address the needs of both institutions in the following areas:

Communications:

- Implement marketing strategies that incorporate media relations, direct mail, and advertising;
- Produce all official publications and advertising required by both institutions;
- Work with leaders from both institutions to facilitate marketing

communications strategies and implementation for their specific areas.

Position	FTE	Initially Paid By
Marketing & Public Relations Director	1.00	Ohio State Newark
Marketing Coordinator	1.00	COTC
Web Communications Specialist	1.00	Ohio State Newark
Marketing Writer	1.00	COTC
Senior Graphic Designer	1.00	COTC
Videographer	1.00	COTC
Senior Marketing & Communications Specialist	1.00	COTC

Cost-share Factor: Expenses are cost-shared on the FTE All Enrollment factor.

F-11: Performing Arts

This account provides events for campus and community utilizing the amphitheater and auditorium. Events may include outdoor concerts or travelogues.

Cost-share Factor: Expenses are cost-shared on the 50/50 factor. **No personnel are charged to this department.

F-12: Staff Development Committee

This account provides for the planning of special events and group training on campus for staff.

Cost-share Factor: Expenses are cost-shared on the FTE Newark Campus factor. **No personnel are charged to this department.

F-13: Services Center

The Services Center provides reproduction, mail, phone support, and a campus information area for campus.

Position	FTE	Initially Paid By
Services Center Supervisor	1.00	Ohio State Newark

Office Assistant	0.75	COTC

Cost-share Factor: Expenses are cost-shared on the FTE Newark Campus factor.

F-14: Telecommunications

The telecommunications budget support campus infrastructure.

Cost-share Factor: Expenses are cost-shared on the FTE All Enrollment factor.
**No personnel are charged to this department.

F-15: Telephone Services

This department includes the local and long-distance charges for operating the phone system.

Cost-share Factor: Expenses are cost-shared on the FTE Newark Campus factor.
**No personnel are charged to this department.

APPENDIX G

Physical Facilities Operations

<u>FY2026-FY2027 (July 1, 2026-June 30, 2027)</u>

G-1: Facility Operations

Under the direction of the Superintendent of Facilities and Support Services, Facility Operations shall provide oversight and coordination to all facility operations, including Maintenance, Grounds, Custodial Services, and Public Safety. The Superintendent of Facilities and Support Services is also responsible for scheduling of classroom space campus-wide, overseeing Campus Environmental Health and Safety programs, and assists in providing annual required data to the Ohio Board of Regents.

The Superintendent of Facilities and Support Services is selected by the Executive Oversight Committee and reports to the Director of Business & Finance (Ohio State

Newark)/VP for Business & Finance (COTC) and shall serve both institutions' interest equally.

Position	FTE	Initially Paid By
Superintendent of Facilities & Support Services	1.00	Ohio State Newark
Assistant Director of Facilities	1.00	COTC
Space Planning/Application Support Specialist	1.00	COTC
Administrative Assistant	1.00	Ohio State Newark

Cost-share Factor: Expenses are cost-shared on the FTE All Enrollment factor.

G-2: Grounds

Campus Ground Keeping shall provide the following services to the Campus:

- Maintenance, repair, and operation of all Campus grounds;
- Maintenance and snow removal of all roadway, sidewalks, paths, and parking lots on Campus;
- Maintenance and management of Campus surface infrastructure and outdoor utility distribution systems;

Position	FTE	Initially Paid By
Grounds Superintendent	1.00	COTC
Groundskeeper 2	2.00	Ohio State Newark
Groundskeeper 3	2.00	Ohio State Newark

Cost-share Factor: Expenses are cost-shared on the 50/50 factor.

G-3: Building Maintenance

Campus Building Maintenance shall provide the following services to the Campus:

- Maintenance, repair, and operation of all physical assets of the Campus, including all buildings and structures and all electrical and mechanical systems (except surface grounds)
- Acquisition and distribution of utility services, including electric power, natural gas, water and sewer, and energy conservation program management;
- Set-up of rooms, spaces, and designated areas for events and specified uses;

Position	FTE	Initially Paid By
Building Maintenance Superintendent 1	1.00	Ohio State Newark
Facilities Electrical and Electronics Systems Technician Senior	1.00	Ohio State Newark
Facilities Renovation and Restoration Technician Senior	1.00	Ohio State Newark
Facilities Building Systems Technician Senior	1.00	Ohio State Newark
Facilities Maintenance Technician	1.00	Ohio State Newark

Cost-share Factor: Expenses are cost-shared on the FTE Newark Campus factor.

G-4: Custodial

Custodial Services shall provide the following services to the Campus:

- Maintain, repair, and clean Campus restrooms
- Provide restroom supplies;
- Provide hazardous material management and hazardous waste disposal for all of the Campus;
- Provide contracted solid waste/trash disposal

Position	FTE	Initially Paid By
Custodial Worker	1.00	Ohio State Newark

Cost-share Factor: Expenses are cost-shared on the FTE Newark Campus factor. The University and College also contract with Goodwill Industries which provides custodial staff and both management and supervisory duties over custodial services.

G-5: Public Safety Administration

For the safety and security of students and employees on the Campus, it is essential that the University and the College provide public safety administration services to the Campus. The Superintendent of Facilities and Support Services shall be the functional manager of this service. The public safety program shall function under the legal authority of, and in cooperation with, The Ohio State University Department of Public Safety, which has direct oversight of police and emergency responses staff on Campus. A Public Safety Supervisor, who is a trained and certified police officer, shall be assigned by the University to lead the public safety program in close collaboration with the Superintendent of Facilities and Support Services.

Public Safety services shall include the following:

- Provide a security presence on Campus at all times on all days;
- Enforce Campus parking regulations; issue citations as appropriate; collect fines and judge appeals;
- Allow authorized access to Campus rooms after working hours;
- Install and maintain security cameras and keycard access to Campus buildings (if applicable);
- Perform regular security inspections of all Campus space, look for unsecured areas, hazardous conditions, and suspicious individuals;
- Publish information relating to public safety and distribute such as appropriate; provide Campus public safety and awareness training;
- Obtain regular fire detection and alarm system inspections as required by law;
- Develop and manage Campus emergency response plans;
- In collaboration with local Fire and EMS departments, inspect and update fire alarms, fire distinguishers, and security alert systems;
- Manage annual fire and emergency response drills.

Position	FTE	Initially Paid By
Staff Sergeant	1.00	Ohio State Newark
Public Safety Officer – Regional Campus	1.00	Ohio State Newark
Security Officer/Dispatcher	6.00	COTC

Cost-share Factor: Expenses are cost-shared on the FTE Newark Campus factor.

G-6: Utilities

This department includes utility costs for operating the campus, including natural gas, electric, waste removal, and water and sewer.

Cost-share Factor: Expenses are cost-shared on the FTE Newark Campus factor.
**No personnel are charged to this department.

APPENDIX H

General Overhead

FY2026-FY2027 (July 1, 2026-June 30, 2027)

H-1: Capital Equipment

Capital equipment purchased for cost-shared offices or shared classrooms are initially purchased through this account.

Cost-share Factor: Expenses are cost-shared on the FTE Newark Campus factor. **No personnel are charged to this department.

APPENDIX I

Campus Bookstore Revenue

FY2026-FY2027 (July 1, 2026-June 30, 2027)

I-1: Campus Bookstore

The Purchasing and Auxiliary Services Manager shall oversee the Campus Bookstore. The bookstore is outsourced through a contract with an external service provider.

The provider of the bookstore shall:

- Have textbooks for all courses offered by the two institutions available for purchase by students at reasonable and competitive prices;
- Have available for purchase an assortment of school supplies;
- Have available for purchase an assortment of sundry goods bearing the logos of both institutions.

Cost-share Factor: Net profit or loss is cost-shared on the FTE All Enrollment factor.

APPENDIX J

Auxiliary: Cost-shared

FY2026-FY2027 (July 1, 2026-June 30, 2027)

J-1: Food Service

The Purchasing and Auxiliary Services Manager shall oversee Campus food service, cafeteria, and vending services. Food service is outsourced through contracts with external service providers.

Food and Vending Service Providers shall:

- Provide hot food services to the Campus cafeteria at reasonable and competitive prices, in accord with the terms of the contract;
- Provide food vending services at various Campus locations at reasonable and competitive prices, in accord with the terms of the contract;
- Provide catering, upon request, at negotiated prices.

Cost-share Factor: Net profit or loss is cost-shared on the FTE Newark Campus factor.

APPENDIX K

Shared Services – Non-cost-shared

FY2026-FY2027 (July 1, 2026-June 30, 2027)

K-1: Parking

This department provides support for vehicle maintenance and maintains parking lots.

Cost-share Factor: All expenditures for parking (supplies and repairs) are charged to the parking account and are not cost-shared. Each fiscal year a budget is allocated to the parking fund. The College and the University pay their respective portion of the budget based upon the FTE Newark Campus cost-share factor. The fund balance is used for parking lot repairs and upgrades.