2025-2026

The Ohio State University

NEWARK

THE OHIO STATE UNIVERSITY

NEWARK

Proposed Budget
Fiscal Year 2025-2026

DEAN/DIRECTOR

Matthew J. Smith, PhD

NEWARK ADVISORY BOARD*

THE OHIO STATE UNIVERSITY AT NEWARK

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THE OHIO STATE UNIVERSITY AT NEWARK
Budget Overview
Fiscal Year 2025-2026

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, 2025, and ending June 30, 2026 (FY26). The budget of $29,393,420 supports the priorities outlined in the campus's proposed new strategic plan, Building on our Legacy; Charting our Future 2025-2030. It supports inclusive access and an excellent and affordable education that is central to Ohio State's mission as a public land-grant university. Aligning our budget resources with our strategic priorities is key to achieving our vision to become a national model for regional campuses of public universities.

The FY26 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 estimates have been provided by the university. Although enrollment has been increasing for the last two years, the formula takes into account a number of variables including the enrollment over the past three years ultimately resulting in 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 FY26 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 analyzed and adjusted to seek efficiencies and also allow for inflationary increases when needed. The FY26 budget includes a budgeted compensation increase of 3.5% following university guidance.

Our FY26 capital budget safeguards our physical resources. Projects in this area include equipment replacements, building maintenance and technology refreshes. There will be a reduction 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 the continuation of and an additional faculty member for the bachelor of science in engineering technology degree. Significant planning work is in progress to create the necessary labs for this program. These renovations are being done in tandem with COTC and have also resulted in the sharing of labs when possible.

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 OHIO STATE UNIVERSITY AT NEWARK
Proposed Budget
Fiscal Year 2025-2026

INSTRUCTIONAL & GENERAL REVENUE		
I&G REVENUE		
STATE SUBSIDY	7,176,738	
STUDENT FEES	22,156,443	
OTHER INCOME	126,864	
INVESTMENT INCOME	200,000	
TOTAL I&G REVENUE		**$29,660,045**
INSTRUCTIONAL & GENERAL EXPENDITURES		
I&G EXPENDITURES		
INSTRUCTION	14,676,809	
ACADEMIC SUPPORT	2,476,533	
STUDENT SERVICES	3,217,194	
INSTITUTIONAL SUPPORT	3,717,302	
FACILITIES	3,241,089	
GENERAL OVERHEAD	2,064,494	
TOTAL I&G EXPENDITURES		**$29,393,420**
COST-SHARED AUXILIARIES		
FOOD SERVICE	(10,861)	
TOTAL AUXILIARY INCOME		**($10,861)**
VARIANCE		**$255,764**

THE OHIO STATE UNIVERSITY AT NEWARK
Comparative Budget 2024-2025 vs 2025-2026

	2024-25 Budget	2025-26 Proposed	Increase (Decrease)	Percent Inc/Dec
INSTRUCTIONAL & GENERAL REVENUE				
STATE SUBSIDY	7,395,036	7,176,738	(218,298)	-3.0%
STUDENT FEES	20,533,999	22,156,443	1,622,444	7.9%
OTHER INCOME	78,733	126,864	48,131	61.1%
INVESTMENT INCOME	200,000	200,000	0	0.0%
TOTAL I&G REVENUE	28,207,768	29,660,045	1,452,277	5.1%
INSTRUCTIONAL & GENERAL EXPENDITURES				
INSTRUCTION	13,721,409	14,676,809	955,400	7.0%
ACADEMIC SUPPORT	2,352,095	2,476,533	124,438	5.3%
STUDENT SERVICES	3,100,046	3,217,194	117,148	3.8%
INSTITUTIONAL SUPPORT	3,871,855	3,717,302	(154,553)	-4.0%
FACILITIES	3,152,860	3,241,089	88,229	2.8%
GENERAL OVERHEAD	2,002,992	2,064,494	61,502	3.1%
TOTAL I&G EXPENDITURES	28,201,257	29,393,420	1,192,163	4.2%
COST-SHARED AUXILIARIES				
CONFERENCE SVC	4,625	0	(4,625)	-100.0%
FOOD SERVICE	(11,136)	(10,861)	276	-2.5%
TOTAL AUXILIARY INCOME	(6,511)	(10,861)	(4,350)	66.8%
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	**$0**	**$255,764**	**$255,765**	

THE OHIO STATE UNIVERSITY AT NEWARK
2025-2026 to 2024-2025
Analysis of Operating Budget Changes

INSTRUCTIONAL AND GENERAL REVENUES

State Subsidy

- Reflects a decrease from Columbus based on actual Newark completions.

Student Fees

- Reflects increase due to increased enrollment and tuition increases

Other Income

- Increase due to reflecting revenue as opposed to netting against departmental expenses

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 adjustments in benefit costs

Instruction

- Align faculty and lecturer budgets with expected course offerings
- New faculty member in BSET program
- Equity adjustments for full-time faculty

Academic Support

- Addition of Associate Dean position
- Orientation budget moved to associate dean department

Student Services

- Reorganization of Student Life Administration

Institutional Support

- Reduction in OTDI costs (IT)
- Elimination of DEI Officer

Facilities

- Increase in custodial fees due normal contract increases

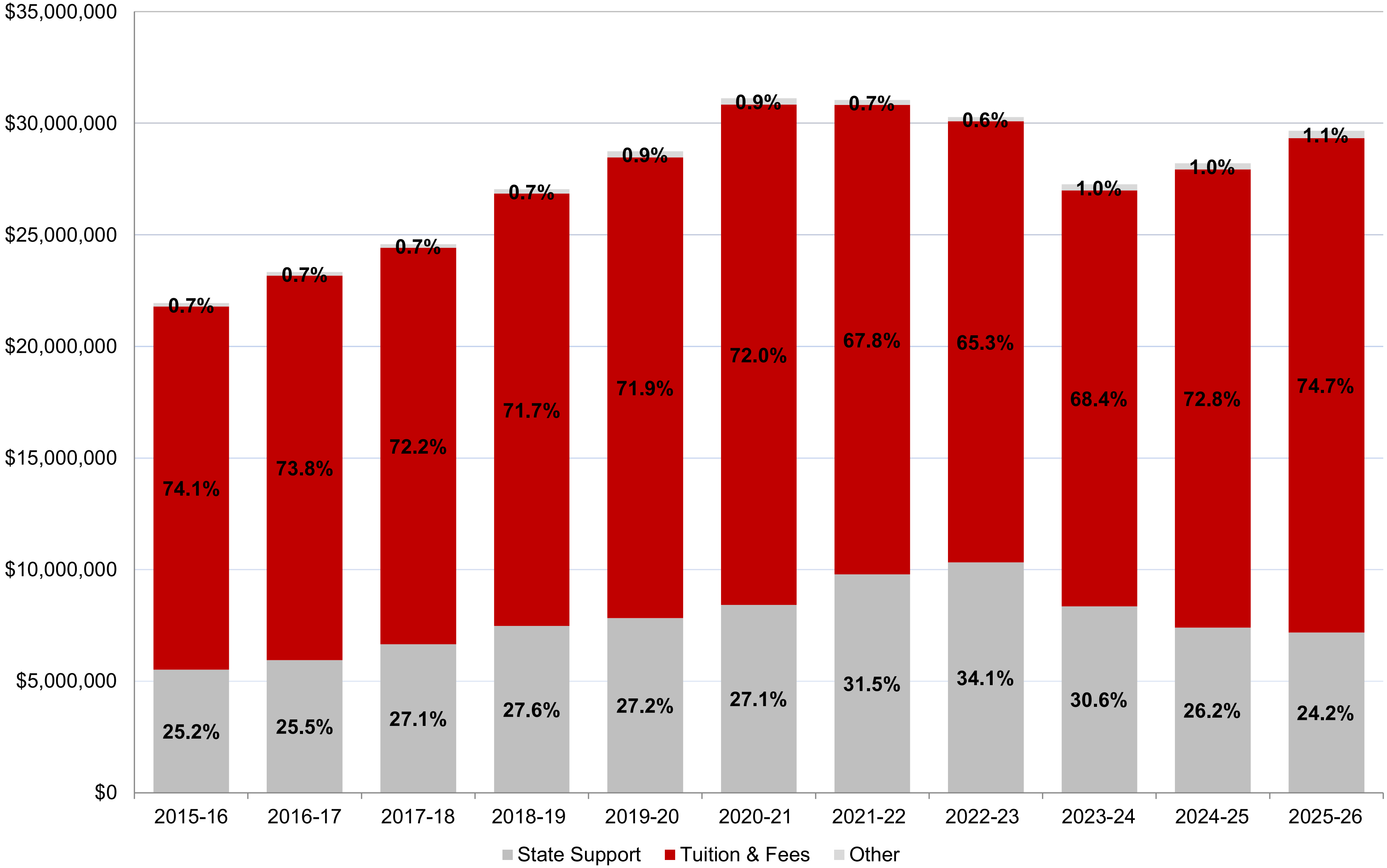
General Overhead

- Increase due adding back identified contingencies

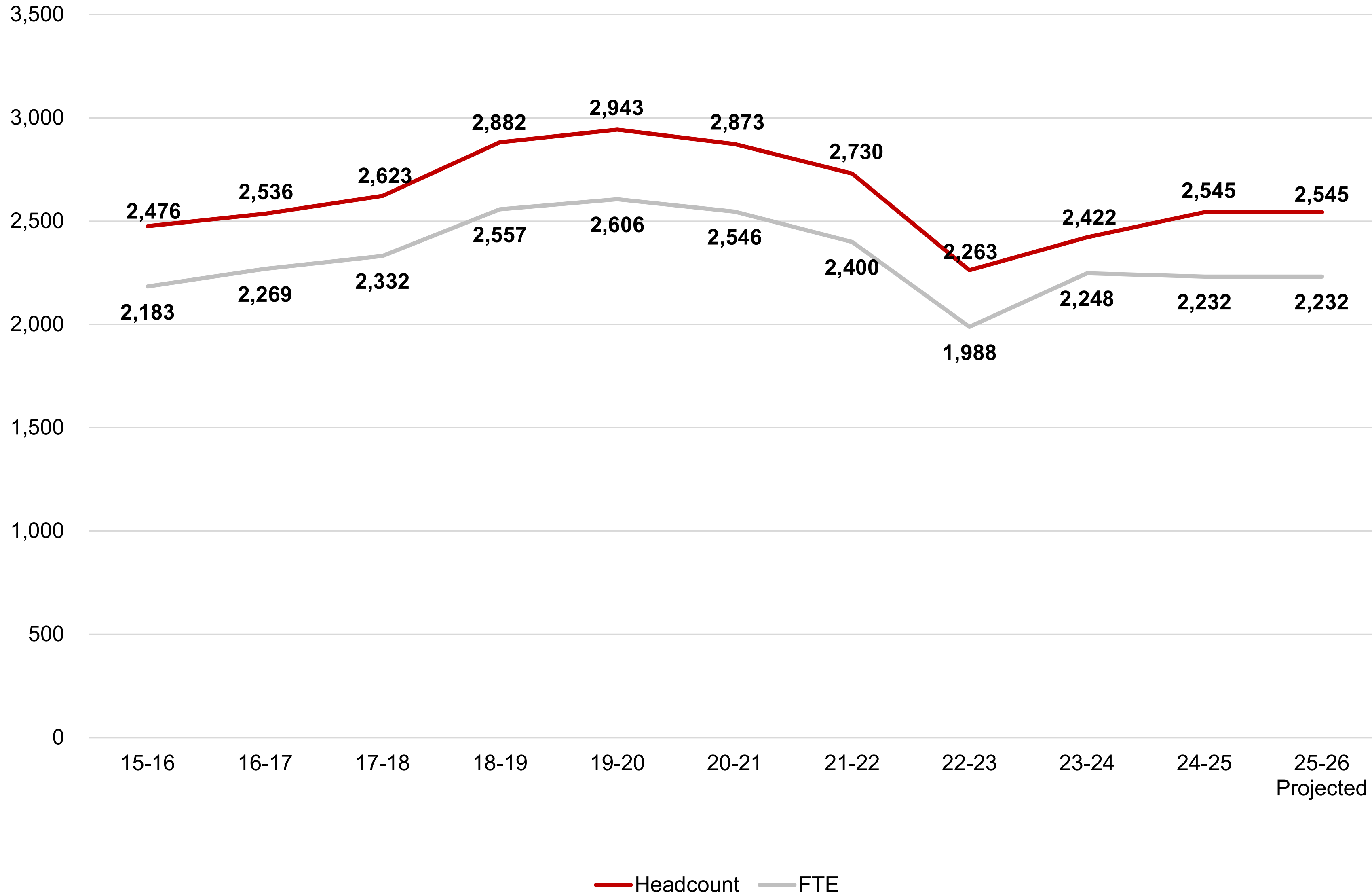
THE OHIO STATE UNIVERSITY AT NEWARK
Fiscal Year 2025-2026
Proposed Revenue Summary

I. STATE SUBSIDY		$7,176,738	24.2%
II. TUITION AND FEES			
A. INSTRUCTIONAL & GENERAL	21,298,437		
B. OTHER FEES			
1. FINES & PENALTIES	95,000		
2. NON-RESIDENT FEES	133,006		
3. APPLICATION & ACCEPTANCE FEES	435,000		
4. ORIENTATION FEES	80,000		
5. COURSE FEES	115,000		
SUBTOTAL	858,006		
TOTAL TUITION AND FEES		$22,156,443	74.7%
III. OTHER			
A. OTHER	126,864		
B. INVESTMENTS	200,000		
TOTAL OTHER		$326,864	1.1%
IV. GRAND TOTAL		**$29,660,045**	100.0%

THE OHIO STATE UNIVERSITY AT NEWARK
Budgeted Revenue
Fiscal Years 2016-2026



THE OHIO STATE UNIVERSITY AT NEWARK
Comparison of Headcount to FTE
(Autumn Only)
Fiscal Years 2016-2026



The Ohio State University at Newark

Enrollment Projections

HEADCOUNT: UNDERGRADUATE

	24-25 Budget	24-25 Actual	25-26 Budget
Summer	326	349	349
Autumn	2,422	2,544	2,544
Spring	2,107	2,238	2,238
Total	4,855	5,131	5,131

YTD % of Budget 0.0%

FTE: UNDERGRADUATE

	24-25 Budget	24-25 Actual	25-26 Budget
Summer	144	121	121
Autumn	2,248	2,232	2,232
Spring	1,932	1,975	1,975
Total	4,324	4,327	4,327

YTD % of Budget 0.00%

HEADCOUNT: GRADUATE

	24-25 Budget	24-25 Actual	25-26 Budget
Summer	0	0	0
Autumn	0	1	1
Spring	0	1	1
Total	0	2	2

YTD % of Budget 0.00%

FTE: GRADUATE

	24-25 Budget	24-25 Actual	25-26 Budget
Summer	0	0	0
Autumn	0	2	2
Spring	0	1	1
Total	0	3	3

YTD % of Budget 0.0%

HEADCOUNT: TOTALS

	24-25 Budget	24-25 Actual	25-26 Budget
Summer	326	349	349
Autumn	2,422	2,545	2,545
Spring	2,107	2,239	2,239
Total	4,855	5,133	5,133

0.00% 25-26 Budget to 24-25 Actuals
5.73% 25-26 Budget to 24-25 Budget

FTE: TOTALS

	24-25 Budget	24-25 Actual	25-26 Budget
Summer	144	121	121
Autumn	2,248	2,234	2,234
Spring	1,932	1,975	1,975
Total	4,324	4,330	4,330

0.00% 25-26 Budget to 24-25 Actuals
0.14% 25-26 Budget to 24-25 Budget

THE OHIO STATE UNIVERSITY AT NEWARK
Fiscal Year 2025-2026
Fee Revenue Projection

	Summer 2025	Autumn 2025	Spring 2026	TOTAL
Instructional Fee	635,257	10,696,586	9,329,605	**20,661,448**
General Fee	19,651	329,814	287,525	**636,990**
Subtotal	**654,908**	**11,026,400**	**9,617,130**	**21,298,438**
Miscellaneous Fees:				
Application Fee				**240,000**
Acceptance Fee				**195,000**
Non-resident Fee				**133,006**
Fines & Penalties				**95,000**
Orientation Fee				**80,000**
Course Fee				**115,000**
Subtotal				**858,006**
TOTAL				**$22,156,443**

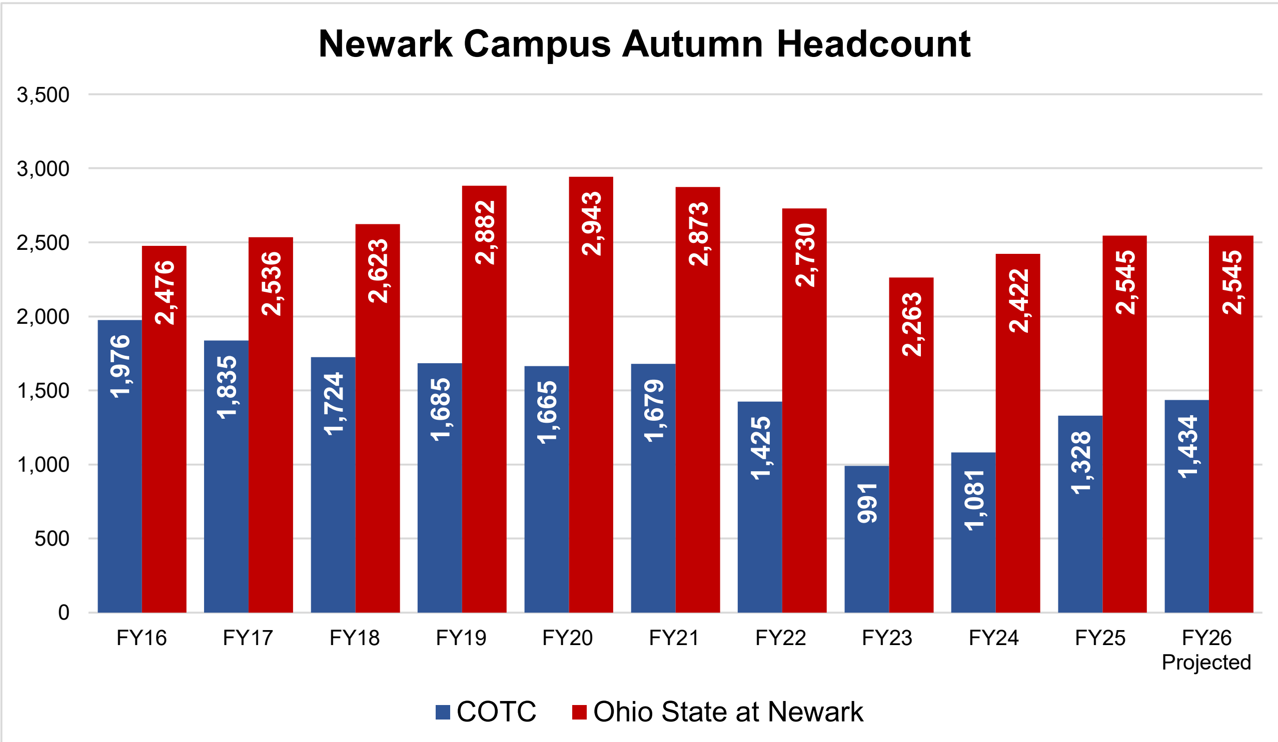
THE OHIO STATE UNIVERSITY AT NEWARK
Estimated Semester Cost to Full-time Students

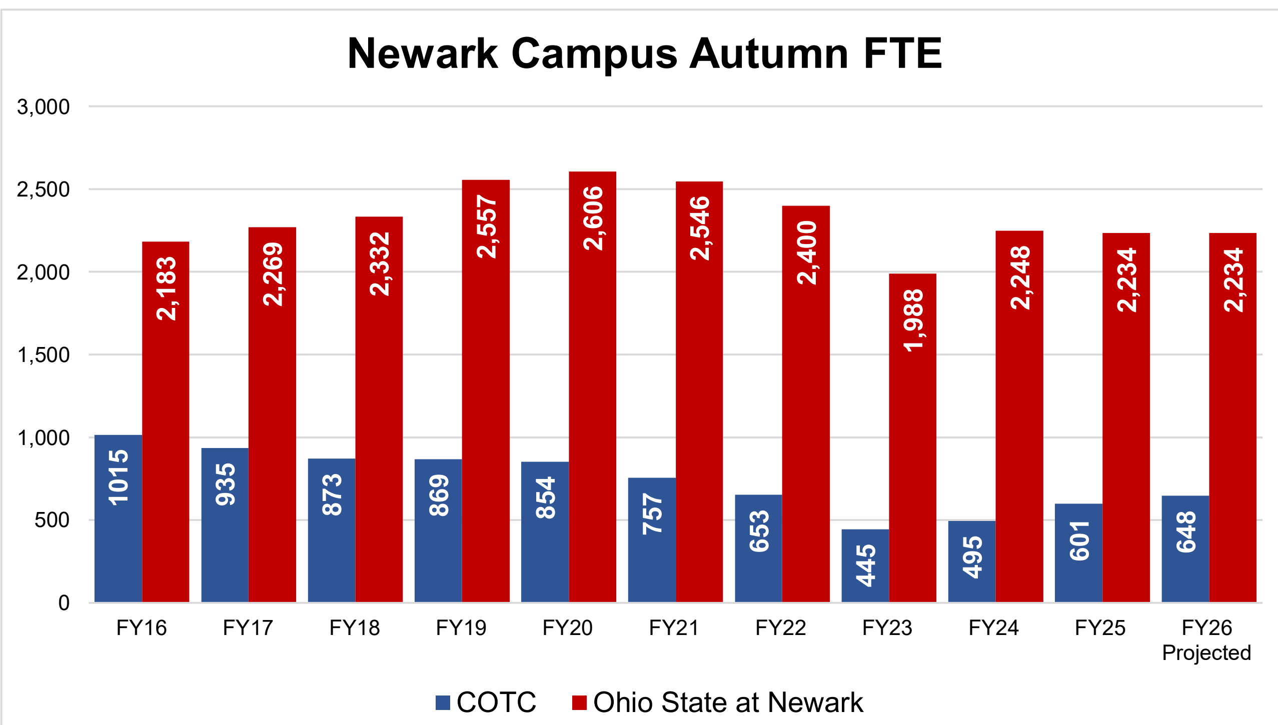
Columbus Campus guidance is to freeze undergraduate and graduate tuition and fees for the next academic year for all students except new entering freshmen. These students will have a new established tuition rate that will be locked in for their undergraduate degree.

Class	Actual	Increase/ Decrease
First Year Freshman - 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 2025 – 2026

Consistent with the budget guidance issued from the University, a 3.5% 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. This same funding pool 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	$251,239
B. FACULTY	
a. TENURE-TRACK	$183,311
b. ASSOCIATED	$162,288
C. STUDENT WAGES	$17,985
TOTAL SALARY INCREASES	**$614,823**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED INSTRUCTIONAL BUDGET

Summary

	Instructional	Academic	Student Services	Institutional	Facilities	General Overhead	Auxiliary	Total
PERSONNEL								
Salaries	11,030,358	1,512,789	1,826,080	1,316,091	892,776	20,000	-	**16,598,095**
Benefits	3,045,603	553,189	559,180	490,726	317,033	60	-	**4,965,792**
Subtotal	14,075,961	2,065,979	2,385,261	1,806,818	1,209,809	20,060	-	**21,563,887**
OPERATING								
Supplies & Services	600,547	154,123	831,000	1,906,022	2,022,682	2,044,434	9,363	**7,568,169**
Equip & Software	300	256,431	934	4,463	8,599		1,498	**272,225**
Subtotal	600,847	410,554	831,934	1,910,484	2,031,280	2,044,434	10,861	**7,840,394**
GRAND TOTAL	**$ 14,676,809**	**$ 2,476,533**	**$ 3,217,194**	**$ 3,717,302**	**$ 3,241,089**	**$ 2,064,494**	**$ 10,861**	**$ 29,404,281**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED INSTRUCTIONAL BUDGET

Department Summary

	Arts	Education	Humanities	Professional	Math & Physical Sci	Social Science	Special Projects	**TOTAL**
PERSONNEL								
Salaries	434,836	1,327,478	2,554,821	552,129	3,647,281	2,418,813	95,000	**11,030,358**
Benefits	110,905	336,949	717,425	155,016	1,038,065	660,168	27,075	**3,045,603**
Subtotal	545,741	1,664,427	3,272,246	707,145	4,685,346	3,078,981	122,075	**14,075,961**
OPERATING								
Supplies & Services	17,000	60,787	55,700	41,225	122,085	22,650	281,100	**600,547**
Equipment & Software	300	-	-	-	-	-	-	**300**
Subtotal	17,300	60,787	55,700	41,225	122,085	22,650	281,100	**600,847**
GRAND TOTAL	**$563,041**	**$1,725,214**	**$3,327,946**	**$748,370**	**$4,807,432**	**$3,101,631**	**$403,175**	**$14,676,809**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED INSTRUCTIONAL BUDGET

Arts

	Art College	Music	Theater	Black Box Theater	**TOTAL**
PERSONNEL					
Salaries	195,392	182,943	56,501	-	**434,836**
Benefits	50,736	44,066	16,103	-	**110,905**
Subtotal	246,129	227,009	72,603	-	**545,741**
OPERATING					
Supplies & Services	2,800	2,200	-	12,000	**17,000**
Equipment & Software	-	300	-	-	**300**
Subtotal	2,800	2,500	-	12,000	**17,300**
Grand Total	$248,929	$229,509	$72,603	$12,000	**$563,041**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED INSTRUCTIONAL BUDGET

Education

	Physical Education	Education P & L	Health Education	Education T & L	Fee Auths for Education Dept	Special Education	**TOTAL**
PERSONNEL							
Salaries	69,987	170,568	105,482	883,838	-	97,603	**1,327,478**
Benefits	18,344	33,017	23,461	234,309	-	27,817	**336,949**
Subtotal	88,331	203,585	128,943	1,118,147	-	125,420	**1,664,427**
OPERATING							
Supplies & Services	7,700	-	9,650	21,937	20,000	1,500	**60,787**
Equipment & Software	-	-	-	-	-	-	**-**
Subtotal	7,700	-	9,650	21,937	20,000	1,500	**60,787**
Grand Total	$96,031	$203,585	$138,593	$1,140,084	$20,000	$126,920	**$1,725,214**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED INSTRUCTIONAL BUDGET

Humanities
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	Classics	English	Eastern Asian Lang Lit	History	Earthworks	Honors	Arabic	Philosophy
PERSONNEL								
Salaries	107,221	1,055,711	15,860	391,929	107,099	-	28,783	62,721
Benefits	30,558	301,378	2,474	111,700	39,305	-	4,490	17,875
Subtotal	137,779	1,357,088	18,335	503,629	146,405	-	33,274	80,596
OPERATING								
Supplies & Services	1,100	34,450	-	2,100	-	12,750	-	-
Equipment & Software	-	-	-	-	-	-	-	-
Subtotal	1,100	34,450	-	2,100	-	12,750	-	-
Grand Total	$138,879	$1,391,538	$18,335	$505,729	$146,405	$12,750	$33,274	$80,596

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED INSTRUCTIONAL BUDGET

Humanities
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	American Sign Language	Spanish	French	Women's Studies	Comparative Studies	African American Studies	**TOTAL**
PERSONNEL							
Salaries	56,501	152,815	99,356	83,638	288,086	105,101	**2,554,821**
Benefits	16,103	40,348	28,316	20,124	74,799	29,954	**717,425**
Subtotal	72,603	193,163	127,672	103,762	362,886	135,054	**3,272,246**
OPERATING							
Supplies & Services	-	2,400	1,000	-	300	1,600	**55,700**
Equipment & Software	-	-	-	-	-	-	**-**
Subtotal	-	2,400	1,000	-	300	1,600	**55,700**
Grand Total	$72,603	$195,563	$128,672	$103,762	$363,186	$136,654	**$3,327,946**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED INSTRUCTIONAL BUDGET

Professional

	Business Admin	Computer & Info Science	Engineering	**Total**
PERSONNEL				
Salaries	21,403	67,801	462,926	**552,129**
Benefits	2,915	19,323	132,779	**155,016**
Subtotal	24,317	87,124	595,704	**707,145**
OPERATING				
Supplies & Services	35,725	-	5,500	**41,225**
Equipment & Software		-	-	**-**
Subtotal	35,725	-	5,500	**41,225**
Grand Total	$60,042	$87,124	$601,204	**$ 748,370**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
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	611,553	-	43,921	212,953	918,841	378,530	10,000	1,263,280
Benefits	173,439	-	12,518	55,741	262,327	114,891	30	359,781
Subtotal	784,992	-	56,439	268,694	1,181,168	493,421	10,030	1,623,061
OPERATING								
Supplies & Services	33,795	16,200	-	2,150	33,091	15,900	18,200	750
Equipment & Software	-	-	-	-	-	-	-	-
Subtotal	33,795	16,200	-	2,150	33,091	15,900	18,200	750
Grand Total	$818,786	$16,200	$56,439	$270,844	$1,214,259	$509,321	$28,230	$1,623,811

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED INSTRUCTIONAL BUDGET

Math & Physical Science
Page 2 of 2

	Statistics	Total
PERSONNEL		
Salaries	208,204	**3,647,281**
Benefits	59,338	**1,038,065**
Subtotal	267,542	**4,685,346**
OPERATING		
Supplies & Services	2,000	**122,085**
Equipment & Software	-	**-**
Subtotal	2,000	**122,085**
Grand Total	$269,542	**$4,807,432**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED INSTRUCTIONAL BUDGET

Social Science

	Anthropology	Economics	Geography	Communications	Political Science	Psychology	Sociology	Social Work: Undergrad	**Total**
PERSONNEL									
Salaries	195,963	170,992	176,166	146,210	148,936	913,925	553,288	113,333	**2,418,813**
Benefits	55,849	41,307	50,207	36,863	37,496	250,862	157,687	29,896	**660,168**
Subtotal	251,812	212,299	226,374	183,074	186,432	1,164,786	710,975	143,229	**3,078,981**
OPERATING									
Supplies & Services	2,950	-	5,450		1,600	7,150	5,500	-	**22,650**
Equipment & Software	-	-	-	-	-	-	-	-	**-**
Subtotal	2,950	-	5,450	-	1,600	7,150	5,500	-	**22,650**
Grand Total	$254,762	$212,299	$231,824	$183,074	$188,032	$1,171,936	$716,475	$143,229	**$3,101,631**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED INSTRUCTIONAL BUDGET

Special Projects

	Instructional General	Research Awards	Research & Cultural Arts	Study Abroad	Special Events	**Total**
PERSONNEL						
Salaries	95,000	-	-	-	-	**95,000**
Benefits	27,075	-	-	-	-	**27,075**
Subtotal	122,075	-	-	-	-	**122,075**
OPERATING						
Supplies & Services	32,400	8,500	182,000	29,000	29,200	**281,100**
Equipment & Software	-	-	-	-		**-**
Subtotal	32,400	8,500	182,000	29,000	29,200	**281,100**
Grand Total	$154,475	$8,500	$182,000	$29,000	$29,200	**$403,175**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
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	591,736	41,443	773,988	-	105,623	**1,512,789**
Benefits	211,679	14,020	301,219	-	26,273	**553,189**
Subtotal	803,415	55,462	1,075,206	-	131,895	**2,065,979**
OPERATING						
Supplies & Services	109,200	4,885	20,700	4,550	14,788	**154,123**
Equipment & Software	-	-	-	200,000	56,431	**256,431**
Subtotal	109,200	4,885	20,700	204,550	71,219	**410,554**
Grand Total	$912,615	$60,348	$1,095,906	$204,550	$203,114	**$2,476,533**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
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	352,558	-	191,669	178,087	130,747	-	52,149	152,084
Benefits	119,925	-	79,109	63,979	28,507	-	16,598	55,195
Subtotal	472,482	-	270,778	242,066	159,254	-	68,747	207,279
OPERATING								
Supplies & Services	106,449	263,700	92,090	5,511	65,479	15,000	4,019	9,774
Equipment & Software	-	-	-	-	-	-	-	934
Subtotal	106,449	263,700	92,090	5,511	65,479	15,000	4,019	10,708
Grand Total	$578,931	$263,700	$362,868	$247,577	$224,734	$15,000	$72,766	$217,987

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED STUDENT SUPPORT BUDGET

	Student Success Skills	Retention	Student Events	**Total Student Support**
PERSONNEL				
Salaries	468,706	292,180	7,900	**1,826,080**
Benefits	109,578	86,266	24	**559,180**
Subtotal	578,284	378,446	7,924	**2,385,261**
OPERATING				
Supplies & Services	29,088	162,639	77,250	**831,000**
Equipment & Software	-	-	-	**934**
Subtotal	29,088	162,639	77,250	**831,934**
Grand Total	$607,372	$541,085	$85,174	**$ 3,217,194**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED INSTITUTIONAL SUPPORT BUDGET

	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	225,580	87,825	206,410	-	7,772	95,043	-	122,805
Benefits	82,788	34,195	74,740	-	42	34,881	-	51,487
Subtotal	308,368	122,021	281,150	-	7,814	129,923	-	174,292
OPERATING								
Supplies & Services	36,943	58,800	139,008	2,247	326,125	3,350	1,500	6,424
Equipment & Software	-	-	-	-		-	-	-
Subtotal	36,943	58,800	139,008	2,247	326,125	3,350	1,500	6,424
Grand Total	$345,310	$180,821	$420,158	$2,247	$333,939	$133,273	$1,500	$180,716

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
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	149,428	68,006	284,776	-	-	-	68,447	-	**1,316,091**
Benefits	54,076	28,109	105,485	-	-	-	24,923	-	**490,726**
Subtotal	203,504	96,115	390,261	-	-	-	93,370	-	**1,806,818**
OPERATING									
Supplies & Services	9,522	-	29,317	977,484	76,398	19,125	212,012	7,767	**1,906,022**
Equipment & Software	-	-	4,088	-	-	-	375	-	**4,463**
Subtotal	9,522	-	33,405	977,484	76,398	19,125	212,386	7,767	**1,910,484**
Grand Total	$213,026	$96,115	$423,666	$977,484	$76,398	$19,125	$305,756	$7,767	**$ 3,717,302**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED FACILITIES BUDGET

	NCS & CS Facilities	CS Custodial	CS Maintenance	CS Grounds	CS Public Safety	**Total Facilities**
PERSONNEL						
Salaries	205,146	31,443	248,317	139,765	268,105	**892,776**
Benefits	74,157	11,539	88,032	48,716	94,589	**317,033**
Subtotal	279,303	42,982	336,349	188,481	362,693	**1,209,809**
OPERATING						
Supplies & Services	967,139	803,303	113,848	70,533	67,859	**2,022,682**
Equipment & Software	7,475	-	-	-	1,124	**8,599**
Subtotal	974,614	803,303	113,848	70,533	68,983	**2,031,280**
Grand Total	$1,253,917	$846,285	$450,197	$259,014	$431,676	**$3,241,089**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
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	-	703,445	1,340,989	**2,044,434**
Subtotal	-	703,445	1,340,989	**2,044,434**
Grand Total	$20,060	$703,445	$1,340,989	**$2,064,494**

THE OHIO STATE UNIVERSITY AT NEWARK
FISCAL YEAR 2025-2026
PROPOSED AUXILIARY BUDGET

	CS Food Service	**Total Auxiliary**
PERSONNEL		
Salaries	-	**-**
Benefits	-	**-**
Subtotal	-	**-**
OPERATING		
Supplies & Services	16,853	**16,853**
Equipment & Software	1,498	**1,498**
Subtotal	18,351	**18,351**
Total Expense	$18,351	**$18,351**
Total Revenue	($7,490)	**($7,490)**
Net (Gain)/Loss	**$10,861**	**$10,861**

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

	Instructional Support	Academic Support	Student Services Support	Institutional Support	Facilities & Public Safety	General Overhead	Total	%
Salaries	10,972,210	1,457,361	1,506,022	1,309,306	868,314	20,000	16,133,212	54.89%
Benefits	3,035,170	535,764	559,180	490,680	317,033	60	4,937,887	16.80%
Professional Services	42,000	502	102,198	942,960	902,264	55,566	2,045,490	6.96%
Overhead						1,285,423	1,285,423	4.37%
Utilities					898,800	-	898,800	3.06%
Capital Equipment	-					703,445	703,445	2.39%
Transfers	155,550	200,000		250,000		-	605,550	2.06%
Student Wages	68,581	72,853	320,059	6,832	24,462	-	492,787	1.68%
Supplies	54,197	12,453	184,117	66,256	166,148	-	483,170	1.64%
Postage	900		259,000	86,235		-	346,135	1.18%
Professional Development	181,750	111,532	21,413	10,387	4,703	-	329,785	1.12%
Travel	47,720	17,659	99,191	28,542	1,939	-	195,051	0.66%
Scholarships, Medals & Prizes	34,950	2,088	107,889	250	467	-	145,644	0.50%
Insurance				134,208		-	134,208	0.46%
Equipment Rental	1,000	683		107,302	2,748	-	111,733	0.38%
Repairs/Maintenance	25,600	292	9,912	36,041	39,807	-	111,651	0.38%
Annual Srv Agreements/Licensing		12,072		81,861		-	93,934	0.32%
Lunches, Dinners & Receptions	8,600	888	22,399	39,804	1,251	-	72,940	0.25%
Printing	27,270	29	21,718	23,700		-	72,717	0.25%
Employee Recruitment				60,750	-	-	60,750	0.21%
Library Books		48,956				-	48,956	0.17%
Advertising		200	-	24,018		-	24,218	0.08%
Fee Authorizations	20,000					-	20,000	0.07%
Equipment under $5,000 & Software	300		1,158	4,463	8,599	-	14,519	0.05%
Phone				8,988	2,803	-	11,791	0.04%
Dues & Memberships	1,010	864	2,685	4,063	1,752	-	10,374	0.04%
Subscriptions, Periodicals & Books		2,336	254	659		-	3,249	0.01%
Total	$ 14,676,809	$ 2,476,533	$ 3,217,194	$ 3,717,302	$ 3,241,089	$ 2,064,494	$ 29,393,421	100%

THE OHIO STATE UNIVERSITY AT NEWARK

I & G Expenditures

2025-2026 Proposed Budget by Category Compared to 2024-2025

	FY25-26 Proposed Budget Total	%	FY24-25 Budget Total	%	% Change	Explanation of Changes
Salaries	$ 16,133,212	54.89%	$ 15,287,328	54.21%	5.53%	Addition of 1 FT Faculty members and annual salary increases
Benefits	$ 4,937,887	16.80%	$ 4,752,776	16.85%	3.89%	Increase in additional salary and benefit rates
Professional Services	$ 2,045,490	6.96%	$ 1,877,325	6.66%	8.96%	Increase to CS MITS Agreement and Inclusion of Workday Assessment
Overhead	$ 1,285,423	4.37%	$ 1,309,759	4.64%	-1.86%	Decrease in annual OSU service charge
Utilities	$ 898,800	3.06%	$ 921,600	3.27%	-2.47%	Slight decrease due to cost share swing
Capital Equipment	$ 703,445	2.39%	$ 638,410	2.26%	10.19%	Added back contingency for STEP and career roadmap
Transfers	$ 605,550	2.06%	$ 591,500	2.10%	2.38%	Adjusted to actual transfers in FY25
Student Wages	$ 492,787	1.68%	$ 481,588	1.71%	2.33%	Salary increases for student employees
Supplies	$ 483,170	1.64%	$ 399,748	1.42%	20.87%	Change in retention budgets from scholarship line
Postage	$ 346,135	1.18%	$ 348,260	1.23%	-0.61%	Slight decrease in mailed
Professional Development	$ 329,785	1.12%	$ 237,765	0.84%	38.70%	Added budget for internal grants
Travel	$ 195,051	0.66%	$ 216,161	0.77%	-9.77%	Budget reallocation with professional development
Scholarships, Medals & Prizes	$ 145,644	0.50%	$ 197,634	0.70%	-26.31%	Changed retention budget to supply lines
Equipment Rental	$ 111,733	0.38%	$ 126,557	0.45%	-11.71%	Decrease due to telephone rentals
Lunches, Dinners & Receptions	$ 72,940	0.25%	$ 121,165	0.43%	-39.80%	Reduced orientation meal budget
Printing	$ 72,717	0.25%	$ 119,568	0.42%	-39.18%	Decrease to admissions printing due to centralization
Insurance	$ 134,208	0.46%	$ 112,564	0.40%	19.23%	Annual increase in costs
Repairs/Maintenance	$ 111,651	0.38%	$ 107,075	0.38%	4.27%	Slight increase due to costs
Annual Srv Agreements/Licensing	$ 93,934	0.32%	$ 91,927	0.33%	2.18%	Align budgets to actual expenses for annual maintenance agreements
Fee Authorizations	$ 20,000	0.07%	$ 90,000	0.32%	-77.78%	Decrease due to EOS process for FY26
Employee Recruitment	$ 60,750	0.21%	$ 60,500	0.21%	0.41%	No change
Library Books	$ 48,956	0.17%	$ 48,956	0.17%	0.00%	No change
Advertising	$ 24,218	0.08%	$ 26,651	0.09%	-9.13%	Slight decrease due to exisitng agreements
Equipment under $5,000 & Software	$ 14,519	0.05%	$ 13,381	0.05%	8.51%	Increase due to need for new lab equipment
Dues & Memberships	$ 10,374	0.04%	$ 10,179	0.04%	1.92%	Budget reallocations
Phone	$ 11,791	0.04%	$ 9,143	0.03%	28.96%	Budget reallocation
Subscriptions, Periodicals & Books	$ 3,249	0.01%	$ 3,739	0.01%	-13.10%	Budget reallocation
Total	$ 29,393,421	100.00%	$ 28,201,256	100.00%		

The Ohio State University at Newark
Proposed Capital & Maintenance Projects
Fiscal Year 2025-2026

Campus Facilities Maintenance & Improvements			
Ohio State Newark		**Proposed Budget**	
1	Lefevre BSET Labs	40,000	
2	OSU Renewals & Replacements	25,000	
			$ 65,000
Cost-share			
3	Adena Hot Water Boiler Breeching Repairs	7,500	
4	Alford Center Duct Insulation Repairs	35,000	
5	Alford Center Lighting Control Upgrades	25,000	
6	Campus Tree Trimming	15,000	
7	Cost-Shared Renewal & Replacements	30,000	
8	Electrical Projects Discretionary Fund	20,000	
9	Hodges Agora Railing	9,500	
10	Hodges Entrance Drain	5,500	
11	Hodges South Doors Replacement	8,500	
12	Hopewell RTU Replacement	32,000	
13	Hopewell South Restroom Flush Valves	11,000	
14	Hopewell South Roof Repairs	10,000	
15	John Deere Loader Bucket	2,500	
16	Lefevre Gallery Furniture	70,000	
17	Lift Truck Hoist	4,000	
18	Light Pole Banner Replacement	8,000	
19	Maintenance Equipment	4,000	
20	Miscellaneous Interior Campus Signage	7,500	
21	Miscellaneous Sidewalk and Curb Replacement	10,000	
22	North Classroom Building Painting	7,000	
23	North Classroom Furnace Replacements	23,000	
24	Pick-Up Truck Lift Gate	2,500	
25	Police Cruiser	10,000	
26	Primex Clock Transmitter	13,000	
27	Projects Discretionary Fund	30,000	
28	Reese Center Ballroom/Auditorium Lighting Controls Upgrade	60,000	
29	Reese Center Rigging	15,000	
30	Reese Conference Services Renewal & Replacements	5,000	
31	Reese Stage Curtain Replacement	20,000	
32	Riding Sweeper (Reese)	6,000	
33	Snow Removal Contingency	20,000	
34	Warner Center Sconce Light Replacement	5,000	
35	Well Cleaning	11,000	
36	Wellness Furniture	5,000	
			$ 547,500
Other Campus Projects			
Cost-share			
37	Golf cart hinged door enclosure	1,500	
38	Classroom Support AV Refresh plan FY26	56,000	
			$ 57,500

Proposed FY26 Collaboration Agreement between The Ohio State University and Central Ohio Technical College

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

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

I. Prologue

This Collaboration Agreement is between The Ohio State University at Newark, hereafter called the University, and Central Ohio Technical College, hereafter called the College. It replaces and supersedes all previous cost-share and other related agreements, whether written or verbal, between the respective institutions. This Agreement pertains only to operations conducted on sites shared by the University and the College situated between Granville Road and Country Club Drive in Newark, Ohio, hereafter called the Campus.

II. Compact

In accordance with state policy and by mutual accord, the University and the College share resources and connect programs to benefit the students of both institutions. This collaboration allows them to provide multiple pathways for student education; reduce unnecessary duplication; and promote the effective use of state fiscal, physical, and personnel resources. The University and the College agree to collaborate and partner wherever possible with the goal of heightening academic quality, operational transparency, and economic efficiency. The Appendices that follow define the ways that the University and the College will share resources to accomplish that goal. These Appendices are incorporated into this Agreement as if fully rewritten herein.

III. Responsibility for Acts or Omissions

Each institution agrees to be responsible for the negligent acts or omissions by or through itself or its agent, employees, and contracted servants. Each party further agrees to defend itself and pay any costs arising from such negligent acts or omissions, but the parties agree to cooperate in the defense of any actions or claims to the fullest extent possible.

IV. Term, Review, Modification, or Termination of the Agreement

This Agreement shall take effect as of July 1, 2025 and shall remain in effect for a period of one year. This Agreement shall be reviewed by both institutions annually, but no later than 90 days before the end of each fiscal year. It may be modified by mutual written agreement. Either party wishing to negotiate a modification shall provide the other party with notice in writing not less than 30 days before such negotiations are to be commenced. Either party may terminate this agreement by providing notice of intent to effect termination to the other party, in writing, not less than one calendar year prior to the date of such termination.

IN WITNESS WHEREOF, the individuals listed below set their hands to duplicates of this Agreement the day and year as respectively noted.

_____ ______________________________

Date Matthew J. Smith, Ph.D., Dean and Director, The Ohio State University at Newark

_____ ______________________________

Date John M. Berry, Ph.D., President, Central Ohio Technical College

_____ ______________________________

Date Michael Papadakis, Sr. Vice President for Business and Finance and Chief Financial Officer, The Ohio State University

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. Its membership shall be agreed upon by the institutions and may include the chief financial officer of each institution, the superintendent of physical facilities, chief of Campus public safety, a member of the Board from each institution, and a faculty representative from each institution. 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 economy measures, or may 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 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, including but not limited to parking fees. The University shall maintain a master file 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 Multi-cultural Affairs and 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 2025-2026 can be found in Appendix B Section 4 (2025-2026 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	
2018-19	50.0%	50.0%	50/50 Factor
	56.5%	43.5%	Headcount Factor - Newark
	69.3%	30.7%	FTE Factor - Newark
	46.5%	53.5%	Headcount Factor - All Enrollment
	56.5%	43.5%	FTE Factor - All Enrollment
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

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:

- Multi-cultural Affairs
- 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 2025-2026 Revenue/Expense by Department

2025-2026 COST-SHARE REVENUE/EXPENSE			
	Newark Cost-share	COTC'S Share	Ohio State Newark's Share
ACADEMIC SUPPORT			
Career Services	103,335	42,988	60,348
Lab Support for Engineering	78,524	39,262	39,262
Library	515,967	214,642	301,325
	697,827	**296,892**	**400,935**
STUDENT SERVICES			
Counseling Services	298,363	159,027	139,335
Disability Services	168,420	89,768	78,652
Enrollment Management	6,100	3,251	2,849
Student Financial Services - Financial Aid	594,175	316,695	277,480
Student Groups & Activities	316,784	92,050	224,734
Student Life Admin	530,143	282,566	247,577
	1,913,984	**943,358**	**970,627**
INSTITUTIONAL SUPPORT			
Accounting	425,452	212,726	212,726
Advancement Office	195,566	97,783	97,783
Business & Finance Office	840,316	420,158	420,158
Executive Office Operations	22,885	11,443	11,443
Human Resources	17,250	8,625	8,625
Marketing & Public Relations	725,456	301,790	423,666
Performing Arts	26,000	13,000	13,000
Chief of Staff and Planning Support	263,547	131,773	131,773
Purchasing	309,145	128,604	180,541
Services Center	408,219	102,463	305,756
Staff Development Committee	3,000	753	2,247
Student Financial Services - Bursar	205,813	109,698	96,115
Technology Services	2,820,499	1,882,070	938,429
Telecommunications	13,300	5,533	7,767
Telephone Services	102,000	25,602	76,398
	6,378,448	**3,452,021**	**2,926,427**
OPERATION & MAINTENANCE OF PLANT			
Custodial	1,129,886	283,601	846,285
Facilities	1,770,252	530,175	1,240,077
Grounds	518,028	259,014	259,014
Maintenance	601,064	150,867	450,197
Public Safety	643,064	161,409	481,655
	4,662,293	**1,385,066**	**3,277,227**
GENERAL OVERHEAD - Capital Equipment	605,400	151,955	453,445
AUXILIARY ENTERPRISES - Food Service	14,500	3,640	10,861
MISC REVENUE - COTC CS	(3,500)	(879)	(2,622)
BOOKSTORE REVENUE - CS	(120,000)	(49,920)	(70,080)
	(123,500)	**(50,799)**	**(72,702)**
TOTALS	**14,148,952**	**6,182,134**	**7,966,819**

APPENDIX C
Public Service
FY2025-FY2026 (July 1, 2025-June 30, 2026)

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
FY2025-FY2026 (July 1, 2025-June 30, 2026)

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
Instruction Librarian	1.00	COTC

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
FY2025-FY2026 (July 1, 2025-June 30, 2026)

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, cultural, 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
Student Activities Manager	1.00	Ohio State Newark
Administrative Assistant	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 and Multi-cultural Affairs

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
Mental Health Counselor	1.00	Ohio State Newark
Mental Health Counselor	1.00	COTC
Mental Health Therapist	1.00	COTC

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

APPENDIX F
Institutional Support
FY2025-FY2026 (July 1, 2025-June 30, 2026)

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
Budget and Grants Accountant	1.00	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 Assistant	1.00	COTC
Communications Coordinator	1.00	Ohio State Newark
Digital Communications Specialist	1.00	COTC
Senior Graphic Designer	1.00	COTC
Videographer	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
FY2025-FY2026 (July 1, 2025-June 30, 2026)

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
Office Associate	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 1	2.00	Ohio State Newark
Groundskeeper 2	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	4.80	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
FY2025-FY2026 (July 1, 2025-June 30, 2026)

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
FY2025-FY2026 (July 1, 2025-June 30, 2026)

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

FY2025-FY2026 (July 1, 2025-June 30, 2026)

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
FY2025-FY2026 (July 1, 2025-June 30, 2026)

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.