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University Current Funds  
Budget Plan  
**FY 2008–2009**





**CURRENT FUNDS  
BUDGET PLAN  
Fiscal Year 2008-2009**

Prepared By  
The Office of the VP for Finance

June 24, 2008



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**FISCAL YEAR 2008-2009**  
**CURRENT FUNDS BUDGET SUMMARY**  
**(IN THOUSANDS)**

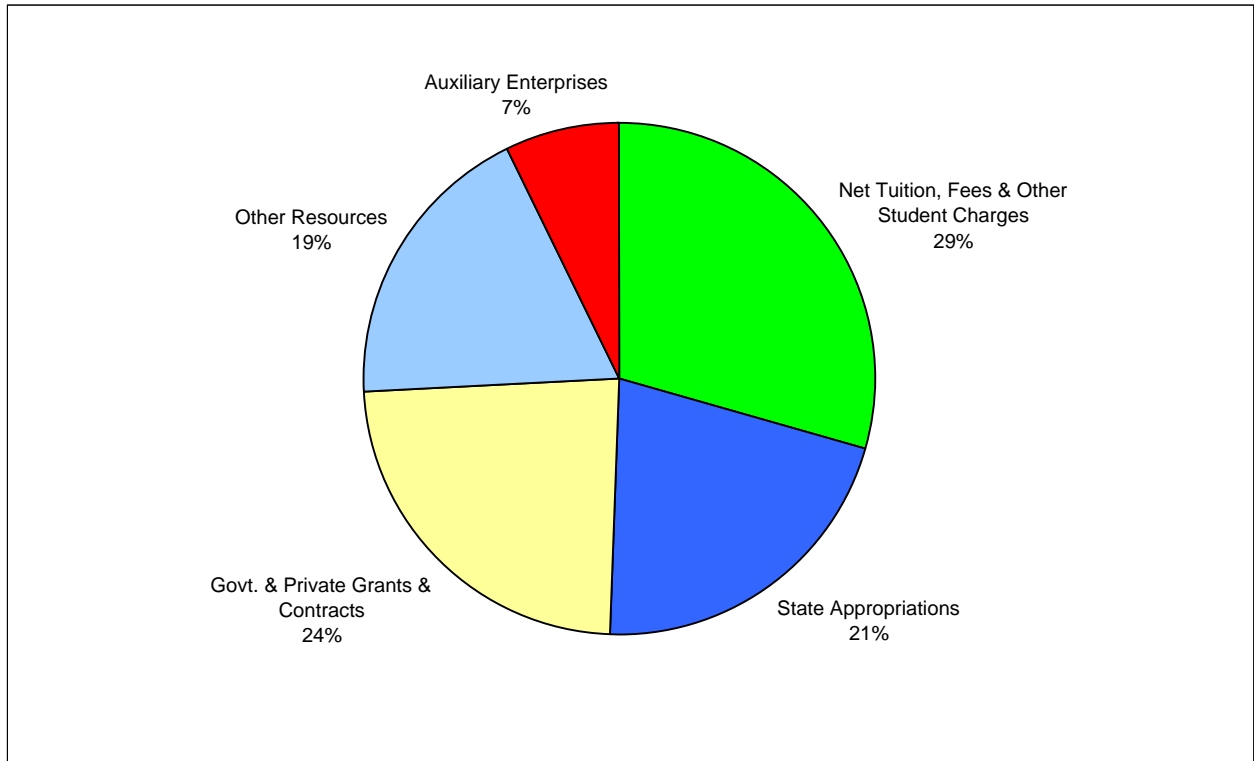
	Undesignated General Funds Uptown Campus	Undesignated General Funds Branches	Auxiliary Enterprises	Designated General Funds	Restricted Funds	Total Current Funds
<b>RESOURCES</b>						
Gross Tuition, Fee and Other Student Charges	303,051	29,667	10,488	19,409		362,615
Less Scholarships and Fellowships	(67,799)	(466)				(68,265)
Net Tuition, Fee and Other Student Charges	235,251	29,201	10,488	19,409		294,350
State Appropriations (State Share of Instruction)	167,300	16,694			13,083	197,077
State Appropriations (Challenges)	8,308	2,533				10,841
Govt and Private Grants and Contracts	13,001	29		15,946	207,546	236,522
Private Gifts	1,177		6,930	60	34,606	42,773
Endowment Income	1,574			1,214	71,050	73,838
Sales and Service	10	19		61,843		61,872
Temporary Investments	1,670				75	1,745
Other Sources	2,510	92		2,729	525	5,856
Auxiliary Enterprises			71,355			71,355
<b>Total Resources</b>	430,802	48,567	88,773	101,202	326,885	996,229
<b>EXPENDITURES</b>						
Educational and General						
Instructional and General	216,766	27,945		12,035	60,310	317,056
Separately Budgeted Research	2,881			7,906	142,068	152,855
Public Service	1,219	169		47,784	7,847	57,019
Academic Support	44,967	4,539		23,198	14,951	87,655
Student Services	17,091	4,023		13,917	3,411	38,440
Institutional Support	44,288	6,482		11,590	8,415	70,775
Operation and Maintenance of Plant	50,582	4,752		(1,756)	-	53,578
Scholarships and Fellowships				1,040	40,872	41,911
Budget Cut Reserve	(971)					(971)
<b>Total Educational and General</b>	376,823	47,910	-	115,714	277,872	818,319
Auxiliary Enterprises			68,385			68,385
Mandatory Transfers						
Loan Fund Matching						-
Debt Service	23,963		36,976	17,513	-	78,452
Nonmandatory Transfers						
Subsidies to Non-Instructional Units	16,675	259	(16,933)			-
Plant Funds	342	-	1,445			1,787
Designated	14,821			(14,821)		-
Other	(3,921)	398	1,038	(6,860)	48,961	39,616
Claims on Operations Repayment	2,100			(2,100)		-
<b>Total Expenditures and Transfers</b>	430,802	48,567	90,911	109,446	326,833	1,006,559
<b>Net Increase (Decrease) In Fund Balance</b>	-	-	(2,138)	(8,244)	52	(10,330)

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

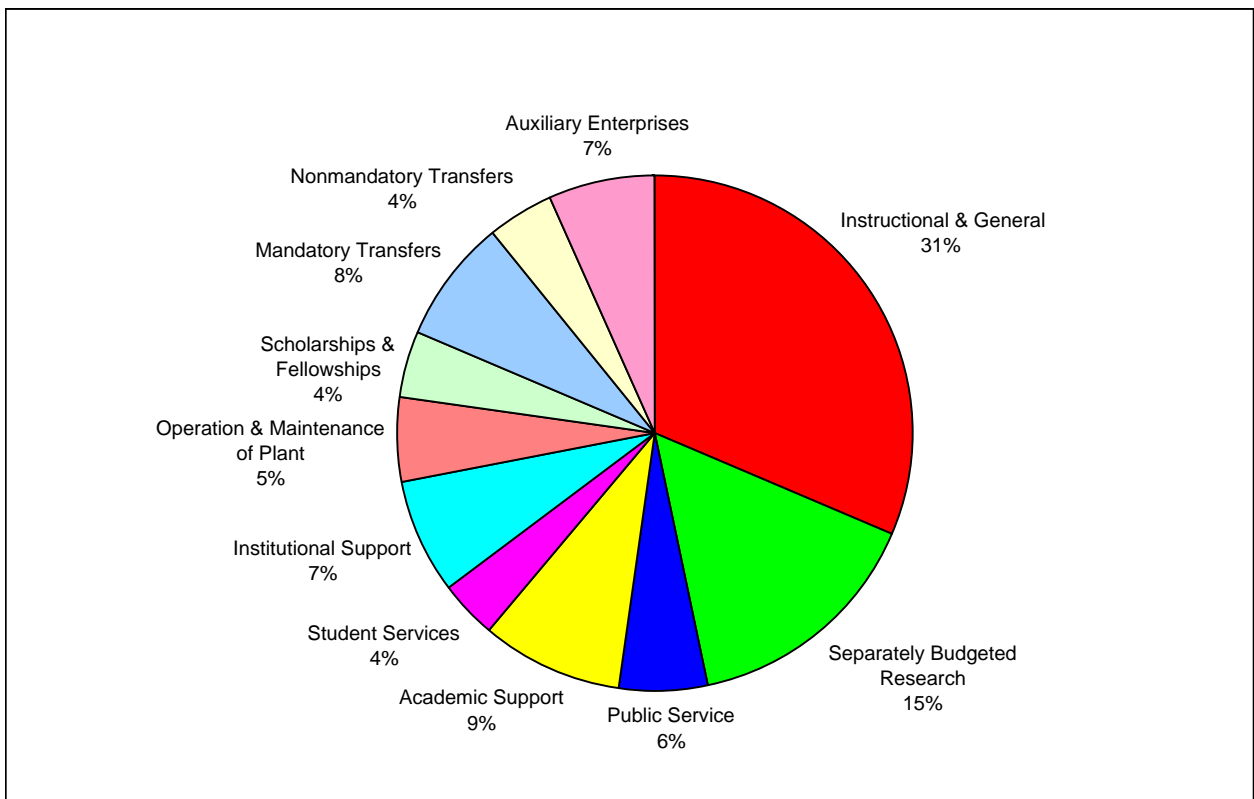
	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Gross Tuition, Fee and Other Student Charges	353,107	362,615	9,508	2.69%
Less Scholarships and Fellowships	(69,762)	(68,265)	1,497	-2.15%
Net Tuition, Fee and Other Student Charges	283,345	294,350	11,005	3.88%
State Appropriations (State Share of Instruction)	181,838	197,077	15,239	8.38%
State Appropriations (Challenges)	10,889	10,841	(47)	-0.44%
Govt and Private Grants and Contracts	230,546	236,522	5,976	2.59%
Private Gifts	45,938	42,773	(3,165)	-6.89%
Endowment Income	70,156	73,838	3,682	5.25%
Sales and Service	60,097	61,872	1,775	2.95%
Temporary Investments	1,744	1,745	1	0.05%
Other Sources	9,671	5,856	(3,815)	-39.44%
Auxiliary Enterprises	70,799	71,355	556	0.78%
<b>Total Resources</b>	<b>965,023</b>	<b>996,229</b>	<b>31,206</b>	<b>3.23%</b>
<b>EXPENDITURES</b>				
Educational and General				
Instructional and General	300,409	317,056	16,647	5.54%
Separately Budgeted Research	156,801	152,855	(3,947)	-2.52%
Public Service	56,279	57,019	740	1.31%
Academic Support	82,423	87,655	5,232	6.35%
Student Services	39,081	38,440	(641)	-1.64%
Institutional Support	68,707	70,775	2,068	3.01%
Operation and Maintenance of Plant	51,879	53,578	1,699	3.27%
Scholarships and Fellowships	42,019	41,911	(108)	-0.26%
Budget Cut Reserve*	-	(971)	(971)	-
<b>Total Educational and General</b>	<b>797,598</b>	<b>818,319</b>	<b>20,720</b>	<b>2.60%</b>
Auxiliary Enterprises	69,409	68,385	(1,025)	-1.48%
Mandatory Transfers				
Loan Fund Matching	-	-	-	-
Debt Service	74,193	78,452	4,260	5.74%
Nonmandatory Transfers				
Subsidies to Non-Instructional Units	-	-	-	-
Plant Funds	1,242	1,787	545	43.90%
Designated	-	-	-	-
Other	39,044	39,616	572	1.47%
Claims on Operations Repayment	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>981,487</b>	<b>1,006,559</b>	<b>25,072</b>	<b>2.55%</b>
<b>Net Increase (Decrease) In Fund Balance</b>	<b>(16,464)</b>	<b>(10,330)</b>		

**SUMMARY OF BUDGETED RESOURCES AND EXPENDITURES  
TOTAL UNIVERSITY**

**RESOURCES BY SOURCE**



**EXPENDITURES BY FUNCTION**



## SELECTED DEFINITIONS

- ◆ ***Current Funds*** are those funds that are earned and expended in the current fiscal year. They include the General Funds and Restricted Funds. Excluded entirely from this report are Non-Current Funds such as Plant Funds, Loan Funds and Endowment Principal.
- ◆ ***Undesignated General Funds*** are unrestricted resources available for allocation in support of core instruction, instructional support and related general administrative and physical plant expenditures. The university maintains a separate undesignated general fund for the Uptown campus and one for each of the branches.
- ◆ ***Designated General Funds*** are those funds which are internally restricted by Board of Trustee approval for specific activities.
- ◆ ***Restricted Funds*** are funds for which the use has been designated by an external agency or individual and limited to support a specific purpose and/or unit.
- ◆ ***Instructional and Departmental Research*** includes all direct and applicable allocated expenditures for all activities that are part of the University's instructional program. It includes expenditures for departmental research and public service that are not separately budgeted.
- ◆ ***Academic Support*** includes all funds expended for activities carried out primarily to provide support services that are an integral part of the operations of one of the three primary missions -- instruction, research and public service. Included in this category are Academic Affairs Administration, Libraries, Museums & Galleries and the Deans' offices.
- ◆ ***Student Services*** includes funds expended for those activities for which the primary purpose is to contribute to the student's emotional and physical well being, as well as his/her cultural and social development outside the context of the formal instructional program. Included in this category are Admissions and Registration, Counseling, and Student Financial Aid.
- ◆ ***Institutional Support*** contains expenditures for operations that provide support services to the total University. Included in this category are Executive Management, Finance, Human Resources, Administrative Services, Public Affairs and Development.
- ◆ ***Plant Operations and Maintenance*** includes all expenditures of current funds for the operation and maintenance of the physical plant, net of amounts charged to auxiliary operations and the hospital. Included in this category are utilities, repair and renovations, custodial services, grounds maintenance, space rental and property insurance.



- ◆ ***Separately Budgeted Research*** includes all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an external agency to the University (restricted) or the University (unrestricted) and includes matching funds applicable to the conditions set forth by the grant or contract.
- ◆ ***Public Service*** includes all funds expended for activities that are established primarily to provide noncredit designated course offerings and services beneficial to individuals and groups external to the University. Included in this category are Continuing Education and Cooperative Extension Services.
- ◆ ***Scholarships and Fellowships*** include expenditures in the form of outright grants and trainee stipends to individuals enrolled in formal course work.
- ◆ ***Auxiliaries*** are specifically identified by the State as the following earnings operations: Residence & Dining Halls, Intercollegiate Athletics, Student Unions, Bookstores, Parking Lots & Garages, Kingsgate Conference Center, the Campus Recreation Center, Faculty Club, and the Fifth Third Arena at the Myrl H. Shoemaker Center.
- ◆ ***IT&IE Fee*** is the Information Technology and Instructional Equipment fee charged to all undergraduate, graduate and professional students (except Medicine programs) for the purpose of improving access to and assistance with information technology and to fund other types of instructional equipment.
- ◆ ***Nonresident Surcharge*** equates to the full cost of instruction for non-Ohio residents. The Ohio Board of Regents subsidy policy does not provide support for out-of-state undergraduate students.
- ◆ ***Campus Life Fee*** is the fee charged to all undergraduate, graduate and professional students (except Raymond Walters College and Clermont College) for the purpose of developing a new Student Union and state-of-the-art recreation facility.
- ◆ ***SSI*** – Historically, the State Share of Instruction has been the formula driven state funding as recommended and approved by the Governor and the State Legislature. This methodology is being reviewed for modification.
- ◆ ***Access Challenge*** – These funds are meant to reduce or freeze the tuition levels for students obtaining a two-year degree at public institutions in Ohio. While most of these funds go to two-year campuses, including our branches, the Uptown campus receives funds for the students at the Center for Access and Transition. These funds have been used as previously mentioned.
- ◆ ***Jobs Challenge*** – This program allocates funds in proportion to the amount of income generated by worker training programs at each campus. It is a small amount (under \$100,000) on the Uptown campus, as well as for the two branch campuses. These funds are currently viewed as restricted in nature.

- ◆ ***Success Challenge*** – This program is aimed at increasing the success of four-year students and shortening the length of time to degree completion. As a major source of funding, it is providing the opportunity to target new services and programs at students having difficulty making normal academic progress. Part of these funds assist in keeping our past fee increases **below** the past State fee cap and the State average. The funds are allocated in proportion to the number of “at risk or under-prepared” students enrolled and how they perform.
- ◆ ***Research Challenge*** – This program, which matches State funding for research to the level of research grant holdings, has been around for many years. This funding is being included with the other Challenge programs in our unrestricted income. Thus, it can apply to new allocations or help support existing allocations.
- ◆ ***Priorities in Graduate Education*** – This is a focused program to improve key graduate programs that will drive Ohio’s economy in the next century.
- ◆ ***FTE*** – Full Time Equivalent student, based on a 15 credit hour load per quarter.

**I. UNDESIGNATED GENERAL FUNDS  
UPTOWN CAMPUS**

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**Undesignated General Funds Budget – Uptown Campus Graph**

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# **UNIVERSITY OF CINCINNATI UNDESIGNATED GENERAL FUNDS UPTOWN CAMPUS OVERVIEW**

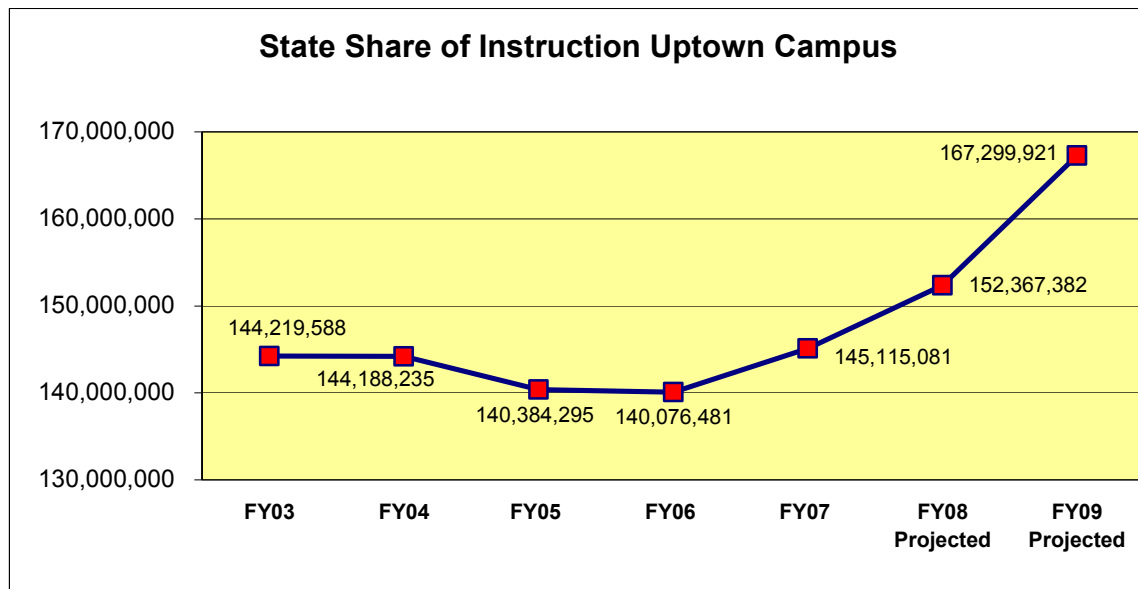
The Uptown Campus budget is the “core” university budget, comprising about 43% of the total. Given its size and impact, the Uptown budget sets the basic direction for the entire all-funds budget. For example, the Uptown Campus budget determines the tuition policy for the vast majority of students, as well as the compensation policy for staff. The primary income sources for the Uptown budget are tuition income and State Share of Instruction (SSI) from the State of Ohio, which is based on our student complement and inflation.

In Fiscal Year 2008 (FY 2008), realistic tuition projections have resulted in the University Uptown Campus meeting its tuition revenue goals. The freshman class, which entered in Autumn 2007, was a record class of more than 5,000 students. In addition, the number of Spring 2008 graduates was the highest in 20 years, totaling 4,555 UC students. Retention is growing through programs that have enhanced student advising and that provide capstone experiences. Retention rates have increased from 77% in 2003 to 82% in 2007. UC distance-learning programs continue to grow as do the number of distance-learners reaching graduation. Increased graduation rates are also supported by the results of a recent Student Satisfaction Survey that indicated UC students are increasingly satisfied with the University.

As with last year’s budget, the Fiscal Year 2009 (FY 2009) budget is the product of a transparent and participatory decision-making process, structured around key committees with multiple constituencies. Among these committees are the Academic Coordinating Committee (ACC), which focuses on strategic academic priorities; and the Fiscal Coordinating Committee (FCC), which facilitates integrated decisions around fiscal planning and priorities, including tuition and discounts. Both of these groups, as well as the Faculty Senate, make recommendations to the Academic Operations Committee (AOC), which together with the President’s Budget Advisory Committee (PBAC), sends recommendations to the Executive Committee, the President’s Cabinet, the President and finally on to the Board of Trustees for approval.

The following Uptown Campus budget for FY 2009 is balanced and requires a minimal reallocation of \$971 thousand (\$971K) in which academic instruction has been held harmless for the purpose of supporting the academic priorities identified in the budget process. Highlights on the revenue side include a headcount projection of 300 new undergraduate students and a zero increase in all undergraduate tuition and fees. However, there is a 2% tuition increase for all graduate and professional students. The proposed budget also includes an additional 2% increase (total of 4%) in tuition for College of Medicine (COM) MD professional students. This additional 2% increase for COM MD professional students goes directly to the college for program support. Due to the zero increase in undergraduate tuition income, the budget does not include an

increase in departmental scholarships, which were previously offset by tuition increases. Finally, State Share of Instruction (SSI) income has increased \$14.9 million (\$14.9M), which is a 9.8% increase over FY 2008.

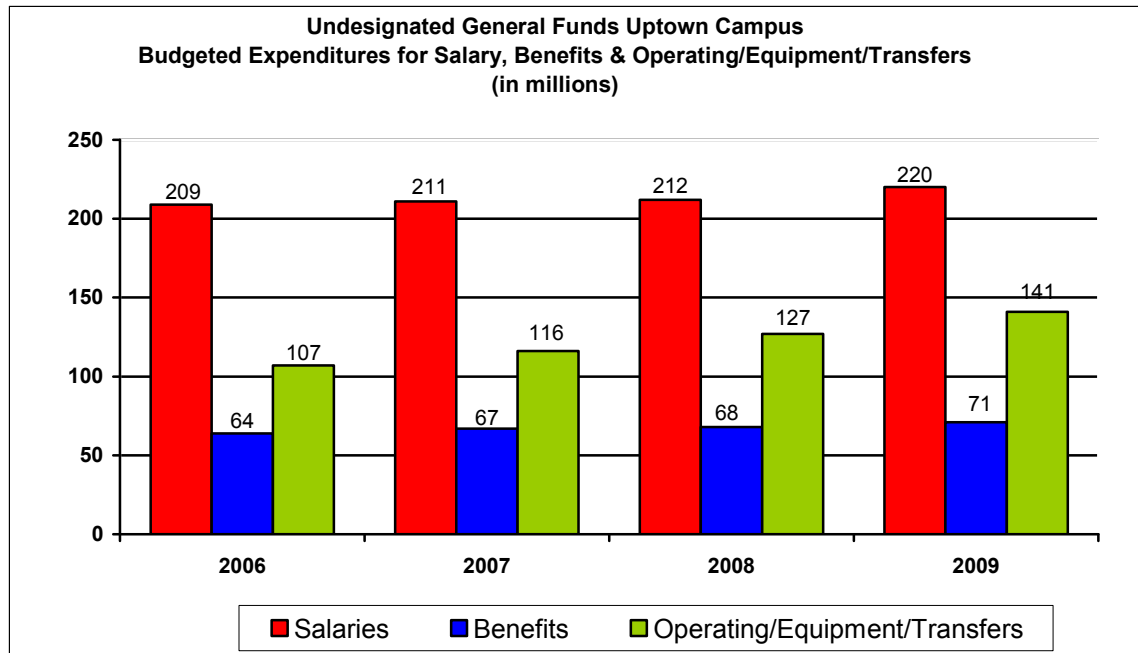


Also built into the FY 2009 budget are numerous new and expanded academic, entrepreneurial, revenue-neutral programs that have the potential for producing \$3.5M in additional revenues that will offset related expenditures. These programs range from Uptown on-campus offerings to distance learning.

On the expense side of the FY 2009 budget, \$9.9M is included for salary and benefits increases for represented and unrepresented employees including a \$7.2M AAUP increase for both FY 2008 and FY 2009 since the AAUP contract was not settled until after the FY 2008 budget was approved. Unrepresented inflation is included at a 2% factor. Other expenditure increases in the FY 2009 Budget Plan include \$1.1M for academic priorities that the Provost will distribute based on a recommended prioritization plan, and \$1.4M in UC|21 funding that will support some ongoing UC|21 programs as well as some newly recommended ones. The plan also includes \$3M to fund the Research Initiative for the FY 2009, the first year of a 3-year plan to permanently fund a total of \$11M necessary to bring the Research budget into balance. Another category included in the proposed FY 2009 budget is \$1.6M for Academic Teaching Lab Renovations and Academic Building Debt Service. Other important new funding includes \$258K for Performance Based Budgeting as well as \$350K for the University Diversity Initiative.

From a financial perspective, FY 2009 brings the opportunity for the University to work with the Chancellor for the University System of Ohio (USO) in developing his Strategic Plan for the System including the opportunity to create a new subsidy model for funding higher education in Ohio based on enrollments, quality and performance.





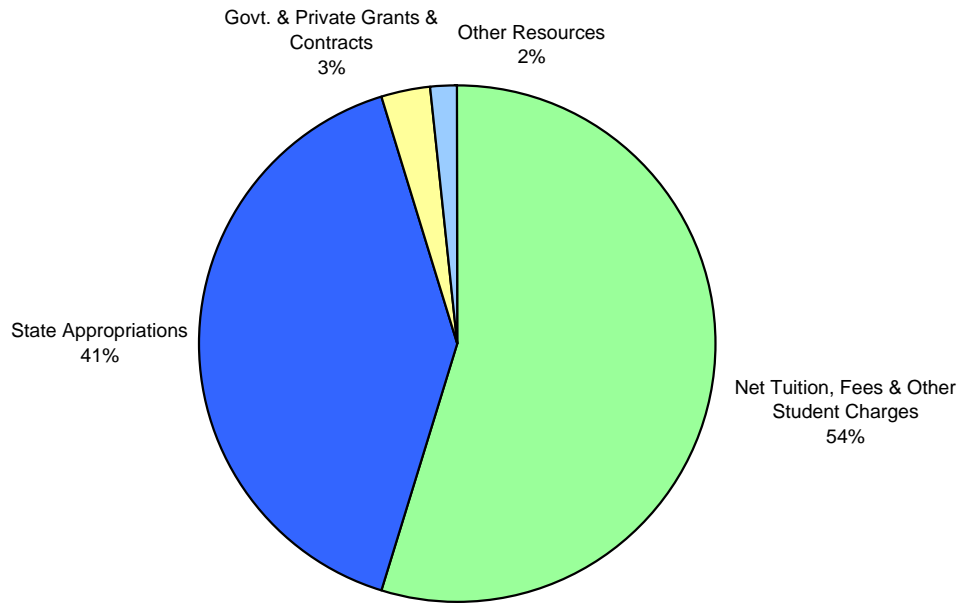
It is apparent in the Uptown portion of the FY 2009 budget that the focused priority is on academics and the UC|21 initiative based on new funding allocations. Therefore, the new fiscal year will bring the further implementation of recommended academic and UC|21 priorities as well as University-wide policies on hiring processes, cell phone usage and a more extensive use of the upgraded SAP system for Employee Self-Service (ESS) and Position Budget Control (PBC). We will also continue to explore areas of service duplication where we can increase efficiencies. However, beyond good stewardship of our revenues, we must also continue to find new ways to grow our revenue base. To that end, we will explore enrollment, innovation and economic development opportunities. These kinds of measures and strategies, explored and pursued with discipline and energy, will help us achieve our academic ambitions.

**UNDESIGNATED GENERAL FUNDS  
UPTOWN CAMPUS  
(IN THOUSANDS)**

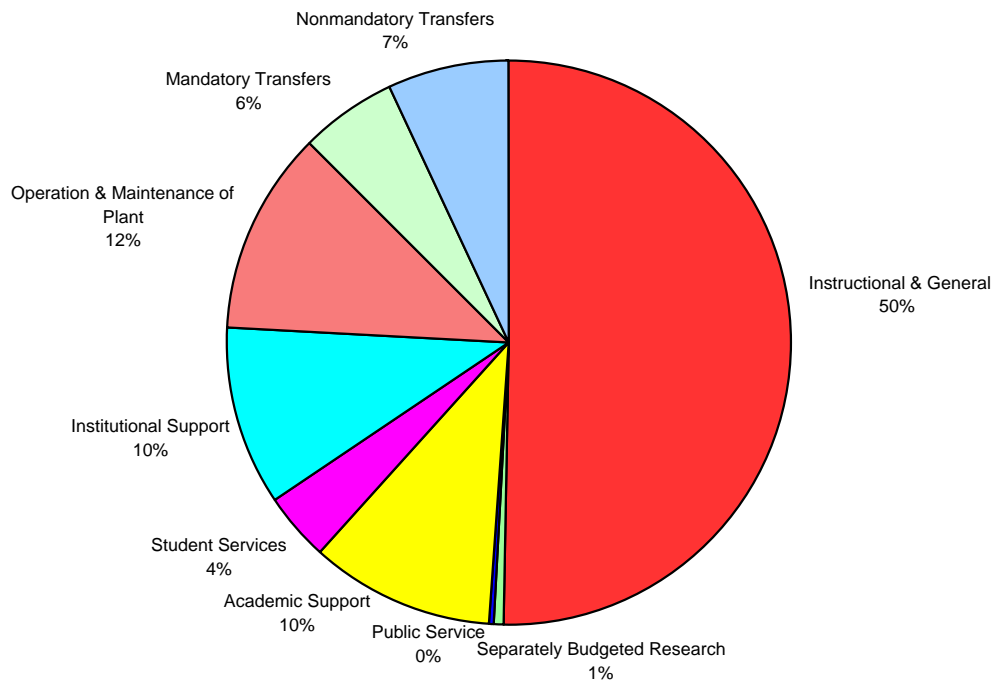
	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Gross Tuition, Fee and Other Student Charges	296,023	303,051	7,028	2.37%
Less Scholarships and Fellowships	(69,394)	(67,799)	1,595	-2.30%
Net Tuition, Fee and Other Student Charges	226,629	235,251	8,622	3.80%
State Appropriations (State Share)	152,349	167,300	14,951	9.81%
State Appropriations (Challenges)	8,363	8,308	(55)	-0.66%
Govt and Private Grants and Contracts	13,001	13,001	-	0.00%
Private Gifts	1,177	1,177	-	0.00%
Endowment Income	1,574	1,574	-	0.00%
Sales and Service	10	10	-	0.00%
Temporary Investments	1,670	1,670	-	0.00%
Other Sources	2,510	2,510	-	0.00%
<b>Total Resources</b>	<b>407,283</b>	<b>430,802</b>	<b>23,519</b>	<b>5.77%</b>
<b>EXPENDITURES</b>				
Educational and General				
Instructional and General	203,106	216,766	13,660	6.73%
Separately Budgeted Research	2,620	2,881	261	9.95%
Public Services	1,434	1,219	(215)	-15.01%
Academic Support	42,409	44,967	2,558	6.03%
Student Services	17,675	17,091	(584)	-3.30%
Institutional Support	42,596	44,288	1,693	3.97%
Operation and Maintenance of Plant	49,395	50,582	1,187	2.40%
Budget Cut Reserve	-	(971)	(971)	-
<b>Total Educational and General</b>	<b>359,235</b>	<b>376,823</b>	<b>17,588</b>	<b>4.90%</b>
Mandatory Transfers				
Loan Fund Matching				
Debt Service	21,771	23,963	2,192	10.07%
Nonmandatory Transfers				
Subsidies to Non-Instructional Units	15,936	16,675	739	4.64%
Plant Funds	342	342	-	0.00%
Designated	11,821	14,821	3,000	25.38%
Other	(3,921)	(3,921)	-	0.00%
Claims On Operations Repayment	2,100	2,100	-	0.00%
<b>Total Expenditures and Transfers</b>	<b>407,283</b>	<b>430,802</b>	<b>23,519</b>	<b>5.77%</b>
<b>Net Increase (Decrease) In Fund Balance</b>	<b>-</b>	<b>-</b>		

**SUMMARY OF BUDGETED RESOURCES AND EXPENDITURES  
UPTOWN CAMPUS GENERAL FUNDS**

**RESOURCES BY SOURCE**



**EXPENDITURES BY FUNCTION**



## **II. UNDESIGNATED GENERAL FUNDS BRANCH CAMPUSES**

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# **UNIVERSITY OF CINCINNATI UNDESIGNATED GENERAL FUNDS BRANCH CAMPUSES OVERVIEW**

In FY 2009, due to new State funding, State appropriations are projected to increase at the branches. Tuition and fees will remain unchanged due to the related provisions in the State of Ohio budget.

## **RAYMOND WALTERS COLLEGE**

Raymond Walters College will be undergoing its ten-year accreditation during this budget cycle. As part of that Accreditation Self-Study, we are focusing on areas that have been identified through gap analysis as being in need of resources. This will include improving student advising, adding tenure track faculty, and developing a master space utilization plan.

In conjunction with the Governors University System of Ohio and UC|21, we will be strengthening our relationship: with K-12 in Post Secondary and Dual Enrollment programs, with Accountability and Credibility Together (ACT), and with joint programs with Cincinnati State Technical and Community College, Clermont College and the Great Oaks Joint Vocational Center. The Professional Development Institute (PDI) continues their efforts in Work Force Development by playing a major role in the Region V Work Force Coalition.

RWC will increase scholarships to traditional students and continue investigating ways to service non-traditional students with flexible scheduling and hybrid courses.

Capital funds will be used for Life Safety upgrades, computer lab upgrades and classroom upgrades.

Raymond Walters College is expecting a slight increase in enrollment for the coming year.

## **CLERMONT COLLEGE**

Clermont College has enjoyed dramatic enrollment growth in the current year, and we are projecting this trend to continue into FY 2009. Last fall, we saw an increase of 7.8% FTE which has continued throughout the year and has been boosted by a 4% increase in retention. In addition to this internal growth, we are also engaging with institutions in the area for Dual Enrollment, Post Secondary, and the new Ohio Seniors-to-Sophomores programs. Our outreach location in Milford is pleased to be hosting a new program next fall in Addictions. Our academic restructuring is nearing completion and we are poised well to serve our regional needs.



In accordance with the Governor's Efficiency Guideline requirements, FY 2009 tuition and fees will remain unchanged. Revenue growth will come from our compliance with the Efficiency Guideline program, and from the increased enrollments. This additional revenue will be directed to fund new positions, safety and security initiatives, IT infrastructure, and general renovations. All remaining funds are being held to prepare for the next major building project, which we will be expediting. We look forward to working with Construction Management to refine our Campus Master Plan and begin the planning and construction of new facilities.

**UNDESIGNATED GENERAL FUNDS  
BRANCH CAMPUSES  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Gross Tuition, Fee and Other Student Charges	27,846	29,667	1,822	6.54%
Less Scholarships and Fellowships	(368)	(466)	(98)	26.63%
Net Tuition, Fee and Other Student Charges	27,478	29,201	1,724	6.27%
State Appropriations (State Share)	16,102	16,694	592	3.67%
State Appropriations (Challenges)	2,526	2,533	6	0.25%
Govt and Private Grants and Contracts	43	29	(15)	-33.76%
Private Gifts	-	-	-	-
Endowment Income	-	-	-	-
Sales and Service	15	19	4	26.67%
Temporary Investments	-	-	-	-
Other Sources	57	92	34	60.13%
<b>Total Resources</b>	<b>46,221</b>	<b>48,567</b>	<b>2,346</b>	<b>5.08%</b>
<b>EXPENDITURES</b>				
Educational and General				
Instructional and General	26,480	27,945	1,465	5.53%
Separately Budgeted Research	-	-	-	-
Public Services	288	169	(119)	-41.28%
Academic Support	4,438	4,539	102	2.29%
Student Services	3,734	4,023	288	7.72%
Institutional Support	6,402	6,482	80	1.26%
Operation and Maintenance of Plant	4,451	4,752	302	6.78%
<b>Total Educational and General</b>	<b>45,792</b>	<b>47,910</b>	<b>2,119</b>	<b>4.63%</b>
Mandatory Transfers				
Loan Fund Matching	-	-	-	-
Debt Service	-	-	-	-
Nonmandatory Transfers				
Subsidies to Non-Instructional Units	259	259	-	0.00%
Plant Funds	5	-	(5)	-100.00%
Other	166	398	232	140.20%
<b>Total Expenditures and Transfers</b>	<b>46,221</b>	<b>48,567</b>	<b>2,346</b>	<b>5.08%</b>
<b>Net Increase (Decrease) In Fund Balance</b>	<b>-</b>	<b>-</b>		

**UNDESIGNATED GENERAL FUNDS  
BRANCH CAMPUSES  
RAYMOND WALTERS COLLEGE  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Gross Tuition, Fee and Other Student Charges	17,287	17,923	636	3.68%
Less Scholarships and Fellowships	(68)	(101)	(33)	48.53%
Net Tuition, Fee and Other Student Charges	17,219	17,822	603	3.50%
State Appropriations (State Share)	9,690	10,309	619	6.39%
State Appropriations (Challenges)	1,640	1,568	(72)	-4.39%
Govt and Private Grants and Contracts	14	-	(14)	-100.00%
Private Gifts	-	-	-	-
Endowment Income	-	-	-	-
Sales and Service	15	19	4	26.67%
Temporary Investments	-	-	-	-
Other Sources	40	45	5	12.50%
<b>Total Resources</b>	<b>28,617</b>	<b>29,763</b>	<b>1,146</b>	<b>4.00%</b>
<b>EXPENDITURES</b>				
Educational and General				
Instructional and General	17,126	18,034	908	5.30%
Separately Budgeted Research	-	-	-	-
Public Services	240	119	(121)	-50.34%
Academic Support	2,821	2,789	(32)	-1.14%
Student Services	1,832	2,045	213	11.60%
Institutional Support	3,424	3,485	61	1.77%
Operation and Maintenance of Plant	2,795	2,978	183	6.54%
<b>Total Educational and General</b>	<b>28,238</b>	<b>29,450</b>	<b>1,212</b>	<b>4.29%</b>
Mandatory Transfers				
Loan Fund Matching	-	-	-	-
Debt Service	-	-	-	-
Nonmandatory Transfers				
Subsidies to Non-Instructional Units	174	174	-	0.00%
Plant Funds	5	-	(5)	-100.00%
Other	200	139	(61)	-30.50%
<b>Total Expenditures and Transfers</b>	<b>28,617</b>	<b>29,763</b>	<b>1,146</b>	<b>4.00%</b>
<b>Net Increase (Decrease) In Fund Balance</b>	<b>-</b>	<b>-</b>		

**UNDESIGNATED GENERAL FUNDS  
BRANCH CAMPUSES  
CLERMONT COLLEGE  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Gross Tuition, Fee and Other Student Charges	10,559	11,744	1,185	11.23%
Less Scholarships and Fellowships	(300)	(365)	(65)	21.67%
Net Tuition, Fee and Other Student Charges	10,259	11,379	1,120	10.92%
State Appropriations (State Share)	6,412	6,385	(28)	-0.43%
State Appropriations (Challenges)	886	965	78	8.84%
Govt and Private Grants and Contracts	29	29	-	0.00%
Private Gifts	-	-	-	-
Endowment Income	-	-	-	-
Sales and Service	-	-	-	-
Temporary Investments	-	-	-	-
Other Sources	17	47	29	169.87%
<b>Total Resources</b>	<b>17,604</b>	<b>18,804</b>	<b>1,200</b>	<b>6.82%</b>
<b>EXPENDITURES</b>				
Educational and General				
Instructional and General	9,354	9,911	557	5.96%
Separately Budgeted Research	-	-	-	-
Public Services	48	50	2	3.70%
Academic Support	1,617	1,750	134	8.27%
Student Services	1,902	1,978	76	3.98%
Institutional Support	2,978	2,997	19	0.63%
Operation and Maintenance of Plant	1,656	1,774	118	7.12%
<b>Total Educational and General</b>	<b>17,554</b>	<b>18,461</b>	<b>906</b>	<b>5.16%</b>
Mandatory Transfers				
Loan Fund Matching	-	-	-	-
Debt Service	-	-	-	-
Nonmandatory Transfers				
Subsidies to Non-Instructional Units	85	85	-	0.00%
Plant Funds	-	-	-	-
Other	(34)	259	293	-852.64%
<b>Total Expenditures and Transfers</b>	<b>17,604</b>	<b>18,804</b>	<b>1,200</b>	<b>6.82%</b>
<b>Net Increase (Decrease) In Fund Balance</b>	<b>-</b>	<b>-</b>		

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**UNIVERSITY OF CINCINNATI  
APPROVED QUARTERLY STUDENT FEES  
EFFECTIVE SUMMER QUARTER 2008**

	<b>CAMPUS LIFE FEE<sup>1</sup></b>		<b>GENERAL FEE</b>		<b>IT&amp;IE FEE<sup>2</sup></b>	
<b><u>FULL TIME RATES</u></b>	<b><u>FY08</u></b>	<b><u>FY09</u></b>	<b><u>FY08</u></b>	<b><u>FY09</u></b>	<b><u>FY08</u></b>	<b><u>FY09</u></b>
<b>Undergraduate Programs:</b>	<b><u>Actual</u></b>	<b><u>Approved</u></b>	<b><u>Actual</u></b>	<b><u>Approved</u></b>	<b><u>Actual</u></b>	<b><u>Approved</u></b>
Uptown Campus	147	<b>147</b>	249	<b>249</b>	105	<b>105</b>
Center for Access & Transition	147	<b>147</b>	249	<b>249</b>	105	<b>105</b>
Clermont College	0	<b>0</b>	142	<b>142</b>	85	<b>85</b>
Raymond Walters College	0	<b>0</b>	142	<b>142</b>	85	<b>85</b>
<b>Professional Programs:</b>						
Law	221	<b>221</b>	374	<b>374</b>	158	<b>158</b>
Medicine	147	<b>147</b>	249	<b>249</b>	0	<b>0</b>
Graduate Programs <sup>4</sup>	147	<b>147</b>	249	<b>249</b>	105	<b>105</b>

	<b>INSTRUCTIONAL FEE AND NONRESIDENT SURCHARGE</b>			
<b><u>FULL TIME RATES</u></b>	<b><u>Ohio</u></b>		<b><u>Out-of-State<sup>5</sup></u></b>	
<b>Undergraduate Programs:</b>	<b><u>FY08</u></b>	<b><u>FY09</u></b>	<b><u>FY08</u></b>	<b><u>FY09</u></b>
	<b><u>Actual</u></b>	<b><u>Approved</u></b>	<b><u>Actual</u></b>	<b><u>Approved</u></b>
Uptown Campus	2,632	<b>2,632</b>	7,473	<b>7,473</b>
Center for Access & Transition	1,963	<b>1,963</b>	7,473	<b>7,473</b>
Clermont College	1,287	<b>1,287</b>	3,571	<b>3,571</b>
Raymond Walters College	1,517	<b>1,517</b>	4,295	<b>4,295</b>
<b>Professional Programs:</b>				
Law	8,738	<b>8,928</b>	15,798	<b>16,129</b>
Medicine	8,574	<b>8,933</b>	14,963	<b>13,933</b>
Graduate Programs <sup>4</sup>	3,536	<b>3,617</b>	6,814	<b>6,960</b>

	<b>PART TIME PER CREDIT HOUR FEES (INSTRUCTIONAL, GENERAL, IT&amp;IE, CAMPUS LIFE AND NONRESIDENT SURCHARGE)</b>			
<b><u>PART-TIME RATES</u></b>	<b><u>Ohio</u></b>		<b><u>Out-of-State</u></b>	
<b>Undergraduate Programs:</b>	<b><u>FY08</u></b>	<b><u>FY09</u></b>	<b><u>FY08</u></b>	<b><u>FY09</u></b>
	<b><u>Actual</u></b>	<b><u>Approved</u></b>	<b><u>Actual</u></b>	<b><u>Approved</u></b>
Uptown Campus	262	<b>262</b>	665	<b>665</b>
Center for Access & Transition	206	<b>206</b>	665	<b>665</b>
Clermont College	127	<b>127</b>	317	<b>317</b>
Raymond Walters College	146	<b>146</b>	377	<b>377</b>
<b>Professional Programs:</b>				
Law	791	<b>807</b>	1,380	<b>1,407</b>
Medicine	748	<b>778</b>	1,280	<b>1,195</b>
Graduate Programs <sup>4</sup>	404	<b>412</b>	732	<b>747</b>

- (1) Campus Life Fee approved at the May 23, 2000 Board of Trustees meeting.
- (2) The IT&IE Fee assists in funding information technology, instructional equipment and improved student access to computer resources and other instructional materials.
- (3) Includes parking fee of \$33.
- (4) Medicine Graduate Programs do not charge the IT&IE Fee.
- (5) Includes the Ohio instructional fee and the non-resident surcharge.

**APPROVED SUMMARY OF QUARTERLY STUDENT FEES  
ALL CAMPUSES EFFECTIVE SUMMER QUARTER 2008**

FULL-TIME RESIDENT TUITION & FEES			FULL-TIME NON-RESIDENT TUITION & FEES			
FY08 Tuition & Fees	FY09 Tuition & Fees	Percent Change	FY08 Tuition & Fees	FY09 Tuition & Fees	Percent Change	
Undergraduate						
Uptown Campus	3,133	3,133	0.0%	7,974	7,974	0.0%
Center for Access and Transition	2,464	2,464	0.0%	7,974	7,974	0.0%
Clermont College <sup>1</sup>	1,514	1,514	0.0%	3,798	3,798	0.0%
Raymond Walters College <sup>1</sup>	1,744	1,744	0.0%	4,522	4,522	0.0%
Professional Programs						
Law <sup>2</sup>	9,491	9,681	2.0%	16,551	16,882	2.0%
Medicine	8,970	9,329	4.0%	15,359	14,329	-6.7%
Graduate Programs <sup>3</sup>	4,037	4,118	2.0%	7,315	7,461	2.0%

**APPROVED SUMMARY OF ANNUAL STUDENT FEES  
ALL CAMPUSES EFFECTIVE SUMMER QUARTER 2008**

	FULL-TIME RESIDENT TUITION & FEES			FULL-TIME NON-RESIDENT TUITION & FEES		
	FY08 Tuition & Fees	FY09 Tuition & Fees	Percent Change	FY08 Tuition & Fees	FY09 Tuition & Fees	Percent Change
Undergraduate						
Uptown Campus	9,399	9,399	0.0%	23,922	23,922	0.0%
Center for Access and Transition	7,392	7,392	0.0%	23,922	23,922	0.0%
Clermont College <sup>1</sup>	4,542	4,542	0.0%	11,394	11,394	0.0%
Raymond Walters College <sup>1</sup>	5,232	5,232	0.0%	13,566	13,566	0.0%
Professional Programs						
Law <sup>2</sup>	18,982	19,362	2.0%	33,102	33,764	2.0%
Medicine	26,910	27,987	4.0%	46,077	42,987	-6.7%
Graduate Programs <sup>3</sup>	12,111	12,354	2.0%	21,945	22,383	2.0%

(1) A parking fee of \$33 per quarter is assessed by the branch campuses (included in the above amounts).
(2) College of Law tuition calculated on the semester basis.
(3) Medicine Graduate Programs do not charge the IT&IE Fee.

**STATE SHARE OF INSTRUCTION AND STUDENT FEES  
TEN YEAR & FIVE YEAR TRENDS  
UPTOWN CAMPUS  
(IN THOUSANDS)**

			State Share of Instruction (1)			Student Fees (2)		
			State Share of Instruction	Dollar Change	Percent Change	Fees	Dollar Change	Percent Change
FY 2000	Actual		159,351	4,153	2.7%	145,227	6,016	4.3%
FY 2001	Actual	(3)	159,282	(69)	0.0%	150,719	5,492	3.8%
FY 2002	Actual	(4)	149,894	(9,388)	-5.9%	170,582	19,863	13.2%
FY 2003	Actual	(5)	144,220	(5,674)	-3.8%	195,126	24,544	14.4%
FY 2004	Actual		144,188	(32)	0.0%	218,477	23,351	12.0%
FY 2005	Actual		140,384	(3,804)	-2.6%	247,747	29,270	13.4%
FY 2006	Actual		140,076	(308)	-0.2%	271,034	23,287	9.4%
FY 2007	Actual		145,115	5,039	3.6%	298,557	27,523	10.2%
FY 2008	Projected		152,367	7,252	5.0%	310,333	11,776	3.9%
FY 2009	Budget		167,300	14,933	9.8%	321,223	10,890	3.5%
Ten Year Average Increase			0.8%			8.8%		
Five Year Average Increase			3.1%			8.1%		

- (1) These figures represent the FTE driven State Share of Instruction. Other challenge items such as Access, Success, Jobs, Research and Priorities in Higher Education are not reflected in this table.
- (2) Student Fees include Instructional, General, IT&IE, Campus Life and Non-Resident Fees.
- (3) Reduced by a 1% Statewide Budget Cut.
- (4) Reduced by a 6% Statewide Budget Cut.
- (5) Reduced by a 2.5% Statewide Budget Cut.

**ANNUAL FEE HISTORY  
OHIO RESIDENT FEES - UPTOWN CAMPUS**

Year	Under-graduate	Center for Access and Transition**	Graduate	Law	Medicine
1998-99	4,746	4,590	5,586	7,706	12,537
1999-00	4,998	4,569	5,880	8,104	13,173
2000-01	5,337	4,401	6,264	8,600	13,902
2001-02 Autumn	5,823	4,686	6,822	9,348	15,090
2002-03	6,936	5,448	8,094	11,020	17,709
2003-04	7,623	5,988	8,985	12,236	19,662
2004-05	8,379	6,579	9,975	14,084	21,831
2005-06 Autumn	8,877	6,975	10,773	16,210	23,580
2006-07	9,399	7,392	11,661	18,032	25,965
2007-08	9,399	7,392	12,111	18,982	26,910
2008-09	9,399	7,392	12,354	19,362	27,987
Ten Year Average Annual Increase	\$465	\$280	\$677	\$1,166	\$1,545
Five Year Average Annual Increase	\$355	\$281	\$674	\$1,425	\$1,665
Ten Year Average Annual Increase	7.2%	5.0%	8.3%	9.8%	8.4%
Five Year Average Annual Increase	4.3%	4.4%	6.6%	9.7%	7.4%

\*\*Formerly University College

**FULL TIME EQUIVALENT (FTE) ENROLLMENTS  
ALL-TERMS SUBSIDY ELIGIBLE REPORTING, FY 2000-2009**

Year	Uptown Campus			Raymond Walters Branch	Clermont Branch	Grand Total
	Undergrad	Graduate & Professional	Total			

1999-00	15,588	4,902	20,490	2,174	1,363	24,027
2000-01	15,103	5,031	20,134	2,244	1,469	23,847
2001-02	15,200	5,265	20,465	2,458	1,656	24,579
2002-03	14,867	5,406	20,273	2,650	1,778	24,701
2003-04	15,026	5,461	20,487	2,847	2,017	25,351
2004-05	15,111	5,662	20,773	2,969	2,088	25,830
2005-06	15,270	5,332	20,602	2,991	2,170	25,763
2006-07	15,423	5,487	20,910	3,029	2,229	26,168
Est. 2007-08	15,973	5,683	21,656	2,999	2,396	27,051
Est. 2008-09	16,303	5,683	21,986	3,045	2,433	27,464

**SUMMARY OF RESIDENT STUDENT FEES  
OHIO BOARD OF REGENTS' INSTITUTIONS**

	<b>UNDERGRADUATE FEES</b>		
	<b>Autumn FY 2007 Fees</b>	<b>Autumn FY 2008 Fees</b>	<b>Percent Change</b>
Miami University <sup>1</sup>	10,042	11,937	18.9%
<b>University of Cincinnati</b>	<b>9,399</b>	<b>9,399</b>	<b>0.0%</b>
Bowling Green State University (B)	9,060	9,060	0.0%
Ohio University	8,847	8,907	0.7%
Bowling Green State University (A)	8,746	8,746	0.0%
Ohio State University (D)	8,667	8,676	0.1%
Ohio State University (C)	8,559	8,568	0.1%
Kent State University	8,430	8,430	0.0%
University of Akron (B)	8,383	8,383	0.0%
University of Akron (A)	7,976	7,976	0.0%
Cleveland State University	7,920	7,970	0.6%
University of Toledo	7,927	7,948	0.3%
Wright State University (E)	7,278	7,278	0.0%
Wright State University (D)	7,020	7,020	0.0%
Wright State University (C)	6,756	6,756	0.0%
Youngstown State University	6,697	6,721	0.4%
Shawnee State University (B)	5,832	5,832	0.0%
Shawnee State University (A)	5,436	5,424	-0.2%
Central State University	5,294	5,294	0.0%
<b>Average</b>	<b>7,804</b>	<b>7,912</b>	<b>1.4%</b>

	<b>GRADUATE FEES</b>		
	<b>Autumn FY 2007 Fees</b>	<b>Autumn FY 2008 Fees</b>	<b>Percent Change</b>
<b>University of Cincinnati</b>	<b>11,661</b>	<b>12,111</b>	<b>3.9%</b>
Cleveland State University	10,602	11,471	8.2%
Bowling Green State University	11,450	11,450	0.0%
Miami University	10,630	11,435	7.6%
University of Toledo	10,472	10,961	4.7%
Wright State University (E)	9,720	10,107	4.0%
Ohio State University	9,438	9,972	5.7%
Wright State University (D)	9,375	9,750	4.0%
Wright State University (C)	9,114	9,477	4.0%
Ohio University	9,318	9,378	0.6%
Kent State University	8,968	8,968	0.0%
Youngstown State University	7,982	8,728	9.3%
Central State University	8,370	8,370	0.0%
University of Akron	6,971	6,971	0.0%
Shawnee State University	6,606	6,903	4.5%
<b>Average</b>	<b>9,378</b>	<b>9,737</b>	<b>3.8%</b>

**Source: "FALL SURVEY OF STUDENT CHARGES - For Academic Year 2007 - 2008" by The Ohio Board of Regents**

University of Cincinnati amounts shown include the Instructional, General/Facilities Fees, IT&IE Fee and Campus Life Fee.

<sup>1</sup> Miami's published in-state tuition.

(A): Denotes fees charged to continuing students who enrolled before the 2002 summer term.

(B): Denotes fees charged to continuing students who enrolled after the 2002 summer term.

(C): Denotes fees charged to continuing students enrolled prior to summer term 2003.

(D): Denotes fees charged to new students entering summer term 2003, if different than fees charged to continuing students.

(E): Denotes fees charged to new students entering fall term 2004, if different than fees charged to continuing students.



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# UNIVERSITY OF CINCINNATI AUXILIARY ENTERPRISES OVERVIEW

## CAMPUS SERVICES

Campus Services is the largest auxiliary component on the University of Cincinnati campus comprised of the following units:

Bearcat Campus Card	Housing & Food Services
Campus Recreation Center	MainStreet Operations
Retail Services	University Conferencing
Kingsgate Conference Hotel	

Campus Services realized significant budget savings in FY 2008 that resulted in a reduction in the budgeted net operating loss. In FY 2007 the Campus Services area was charged with developing a five-year plan to a balanced budget that would eliminate a potential annual budget deficit of approximately \$2.9 M and to start a plan to pay off all previous years' accumulated deficit balances. Significant plan progress was made in FY 2007, and in FY 2008 the Campus Services division will close with a positive year-end of an estimated \$571K; thus, accomplishing in two years, the five-year plan to a balanced annual budget. This was accomplished through a variety of means such as increased revenue in several departments and significant reductions in operating expenses. The FY 2009 budget reflects a continuing strategy of streamlining operations for greater efficiencies and identifying opportunities for revenue growth.

**Retail Services** consists of seven bookstore locations and two convenience stores, Central Stores, and vending. In Fiscal Year 2006 (FY 2006), the management of the bookstore operations was outsourced to the Follett Higher Education Group. This 10-year contract provides a minimum guaranteed income to Campus Services of \$1,600,000 to \$1,700,000 per year. Improvements to store layouts and on-line services occurred in Fiscal Year 2007 (FY 2007) as part of this contract. In FY 2008, "Book Now", an online textbook reservation service, increased market share for UC Bookstores textbook sales. In FY 2009, Retail Services looks forward to working with Student Government on projects to reduce textbook costs.

Central Stores operates in coordination with a contract with Office Depot. Vending Services is operated partially in-house and partially by a contract with the Rehabilitation Services Commission of Ohio.

**Housing & Food Services** serves approximately 3,400 students in residence. Debt service expenses reflect the full debt service for Campus Recreation Center Housing, Turner/Schneider Halls, and the Sawyer Hall demolition. As a partial response to budget challenges, room and board rates increase by 5% for the 2008-09 academic year. Occupancy is projected to average 95% for the academic year. Morgens and Scioto Halls will be off-line for FY 2009 for life safety renovations.

Food Services operates MarketPointe and CenterCourt, both national award-winning residential dining centers. The continuing popularity of CenterCourt, the after-hours acceptance of meal plans at Stadium View Café, and the change from traditional board plans to more flexible “block” plans have resulted in an increase of 14.2% in board plan participation in FY 2008. The dining centers are operated under a contract with Aramark.

The Faculty Club moved to the new Varsity Athletic Center in July 2007. The Faculty Club receives central funding in addition to the revenue it generates and is operated under a management fee contract with Aramark. A task force has been impanelled to review and make recommendations on improving the Club’s financial performance.

**MainStreet Operations** consists of business operations, facilities management, and program coordination for Tangeman University Center, Steger Student Life Center, and MainStreet Open spaces. Specific operating venues include the Catskeller Game Room & Sports Lounge, MainStreet Cinema, and a variety of food service operations, including catering, Wendy’s, Starbucks, Pizza Hut, Subway, and Gold Star Chili. MainStreet Operations relies on the revenue it generates and central budget subsidy to meet its financial obligations.

MainStreet Operations includes management of the Bearcat Campus Card, a debit and charge card system that provides convenient payment options to students, faculty, and staff at various retail locations both on and off campus. The program provides nearly 500 restaurant, vending, laundry, and shopping locations on and off campus. The unit operations rely primarily on the fee it charges to “vendors” who accept the Bearcat Card. FY 2008 sales on the card will exceed \$4,300,000.

**Kingsgate Conference Hotel and University Conferencing** continue to earn a high level of satisfaction from guests and attendees with respect to our facilities, lodging, conference management services, and restaurant. Operated under a contract with Marriott, the Kingsgate Marriott continues to meet its debt service and other financial obligations and continues to rank at the top of its competitive group in numerous operational categories.

**The Campus Recreation Center (CRC)** opened in February 2006 to much local and national acclaim. Having met its opening target of 800 members, the CRC currently boasts over 1,536 non-student members. While the CRC is projected to continue to operate in a deficit mode in FY 2009, the overall loss from FY 2007 is expected to drop by \$1,925,174 or 45%. Contributing to this significant achievement is an increase in various revenue sources including the campus life fee (charged to students in their quarterly fee assessment), membership fees to non-student members, rentals, and program and service fees. Additionally, savings can be attributed to cost control measures on utilities and plant maintenance as well as creating efficiencies in payroll, housekeeping and maintenance, and other operational expenses.

## **II. OTHER AUXILIARY ENTERPRISES - Overview**

### **PARKING SERVICES**

In FY 2009 and over the next several years, Parking Services will use a variety of strategies to contain costs and strengthen customer service within the university community. For example, Parking Services will convert most garages to automated exit cashier stations. These stations will allow cash parking patrons to pay fees at an automated cashiering booth where the fees will be calculated and displayed. The customer may pay the fee with a credit card, Bearcat Card, cash, prepay vouchers or merchant validated tickets. This equipment will allow Parking to automate the billing process of validated tickets and submit invoices in a timelier manner. In addition, we will continue to build upon our on-line decal sales by taking checks and credit cards. A new parking decal registration system is being researched to effectively manage citations, permits, decals, asset management, appeals and finances. In addition, this system will eliminate manual tasks that are currently being done and possibly allow interfaces with SAP.

Clifton Court Garage will reopen for parking fall quarter after undergoing major renovations. There will be renovations to the stairs of University Avenue Garage; an elevator upgrade in Eden Garage; and minor repairs on other parking facilities.

Parking Services continues to be a self sustaining operation which has identified and implemented best practices that maximize its income and expenses. It is projected that in FY 2008, Parking Services will eliminate its deficit fund balance and, as a result of the positive changes that are occurring, there will not be a parking rate increase for FY 2009.

### **INTERCOLLEGIATE ATHLETICS**

In FY 2009, the Department of Athletics will undergo a business practice change, with the help of an inter-university taskforce, leading to a new multi-year Fiscal Operating plan with the goal of implementing a break-even budget position in 5 years. This 5-year plan involves realistic revisions to the 3-year plan referenced previously in the FY 2008 budget plan. This plan focuses the department's efforts on increasing resources from all areas, and in particular is building on the revenue generating potential from football and men's basketball. Further, the Department is focusing on its private fund raising opportunities with UCATS and to specific athletic programs and projects, like "Raising the Bar."

With respect to expenditures, the emphasis continues to be on a continuing commitment to cost containment and close monitoring of expenditures for departmental operations, home game expenses and team travel. Other efforts are being focused on the cost of utilities, housekeeping and maintenance, and the general operations of various areas and sports programs with the goal of generating additional efficiencies. The two largest expenditures of the Department of Athletics are the costs (salaries and benefits) for coaches and staff and the costs (tuition, room and board and books) of scholarships for

student athletes. Both of these areas are continually being reviewed and monitored as to their impact on operations and to competing in the Big East Conference.

In FY 2009 the Department will be consolidating the operations of the Fifth Third Arena (Myrl H. Shoemaker Center) into its operations. The Department anticipates that certain economies from this consolidation will have a positive impact on efforts to further reduce deficit operations.

**SUMMARY OF AUXILIARY OPERATIONS  
UPTOWN CAMPUS  
(IN THOUSANDS)**

**FISCAL YEAR 2008**

	RESOURCES			EXPENDITURES and TRANSFERS				Net Income
	Auxilliary	Restricted	Total Budget	Expenses	Debt Service	Other Transfers	Total Budget	
Campus Services Auxiliary*	48,724		48,724	31,336	22,886	(2,544)	51,678	(2,954)
Parking Lots and Garages	16,377		16,377	7,498	9,275	557	17,330	(953)
Intercollegiate Athletics	15,758	7,000	22,758	30,575	6,439	(11,910)	25,104	(2,346)
<b>GRAND TOTAL</b>	80,859	7,000	87,859	69,409	38,600	(13,897)	94,112	(6,253)

**FISCAL YEAR 2009**

	RESOURCES			EXPENDITURES and TRANSFERS				Net Income
	Auxilliary	Restricted	Total Budget	Expenses	Debt Service	Other Transfers	Total Budget	
Campus Services Auxiliary*	48,361		48,361	28,681	22,211	(2,813)	48,080	281
Parking Lots and Garages	16,576		16,576	6,844	8,578	1,103	16,525	51
Intercollegiate Athletics	16,906	6,930	23,836	32,860	6,186	(12,740)	26,305	(2,469)
<b>GRAND TOTAL</b>	81,843	6,930	88,773	68,385	36,976	(14,450)	90,911	(2,138)

\* Campus Services Auxiliary includes Retail, Food Services, Housing, Faculty Club, Kingsgate, Conferencing, Campus Recreation Center, Tangeman University Center/Steger Student Life Center, Campus Life Fee

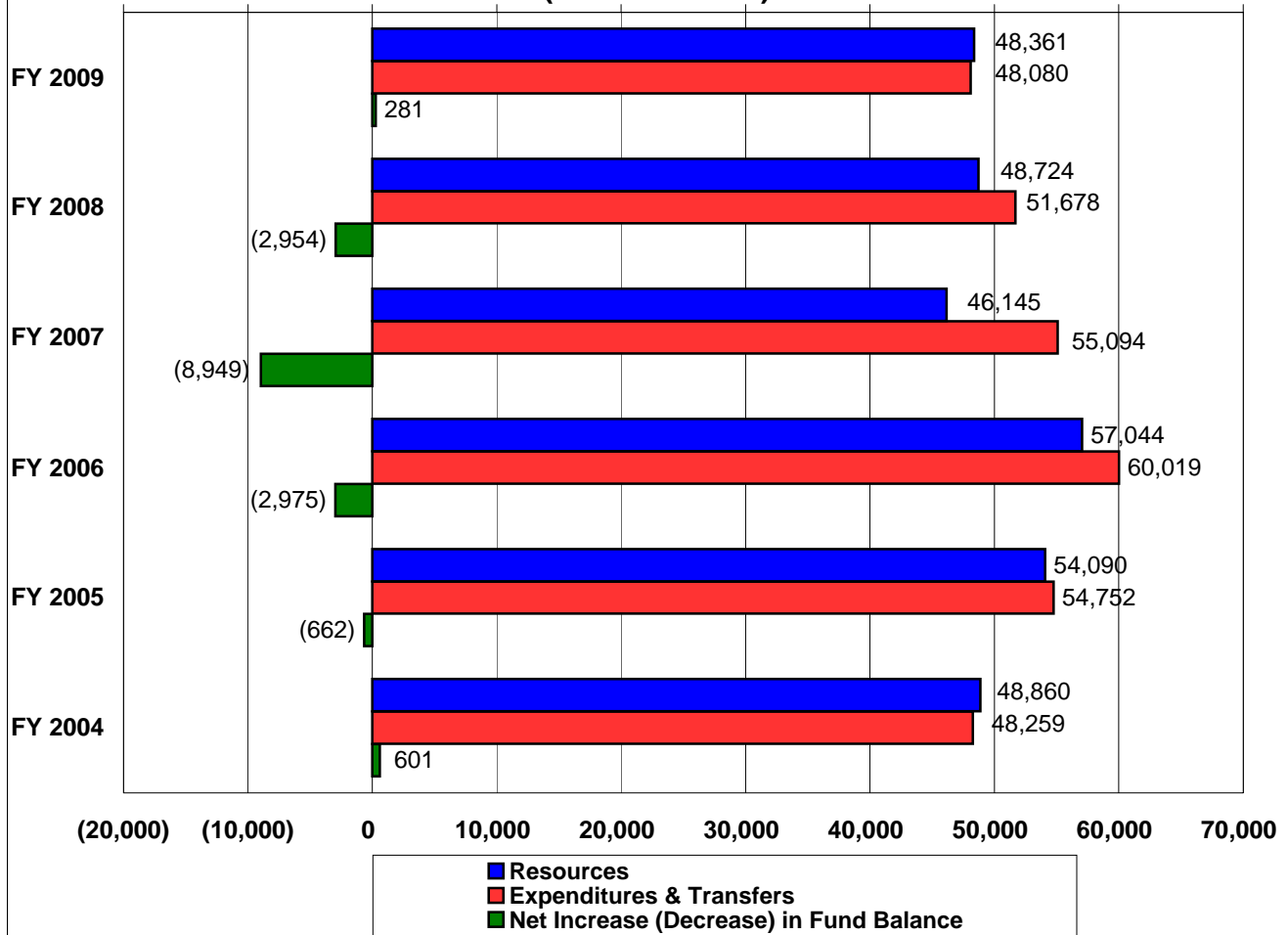
**CAMPUS SERVICES AUXILIARY SUMMARY**  
**Comparison of FY 2008 to FY 2009 Budget**  
**(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sales	3,839	3,648	(191)	-4.97%
Student Meals	8,664	9,495	831	9.59%
Housing	18,586	17,482	(1,104)	-5.94%
Rentals	35	33	(2)	-6.00%
Contracts	4,064	4,135	71	1.74%
Other	3,476	3,080	(396)	-11.40%
Miscellaneous Student Fees	10,060	10,488	428	4.26%
<b>Total Resources</b>	<b>48,724</b>	<b>48,361</b>	<b>(363)</b>	<b>-0.75%</b>
<b>EXPENDITURES</b>				
Cost of Sales	9,457	9,734	277	2.93%
Salaries	5,213	4,436	(777)	-14.90%
Benefits	1,719	1,569	(150)	-8.70%
DOE	12,102	9,904	(2,198)	-18.16%
University Overhead	1,227	1,288	60	4.92%
Programming	1,618	1,750	132	8.17%
<b>Total Expenditures</b>	<b>31,336</b>	<b>28,681</b>	<b>(2,655)</b>	<b>-8.47%</b>
<b>Mandatory Transfers</b>				
Debt Service	22,886	22,211	(674)	-2.95%
<b>Non-Mandatory Transfers</b>				
Reserve for Repairs and Renovations	300	300	-	0.00%
Reserve - Other	-	-	-	-
Subsidies to Non-Instructional Activities	(4,157)	(4,145)	12	-0.29%
Internal Campus Services Overhead	1,278	1,119	(159)	-12.42%
Other	35	(87)	(122)	-348.57%
<b>Total Expenditures and Transfers</b>	<b>51,678</b>	<b>48,080</b>	<b>(3,598)</b>	<b>-6.96%</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,954)</b>	<b>281</b>		

\* Campus Services Auxiliary includes Retail, Food Services, Housing, Faculty Club, Kingsgate, Conferencing, Campus Recreation Center, Tangeman University Center/Steger Student Life Center, Campus Life Fee

## Budget History - Campus Services

(In Thousands)





**CAMPUS SERVICES AUXILIARY  
RETAIL  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sales	3,558	3,326	(233)	-6.54%
Student Meals	-	-	-	-
Housing	-	-	-	-
Rentals	-	-	-	-
Contracts	1,600	1,600	-	0.00%
Other	101	35	(65)	-64.94%
Miscellaneous Student Fees	-	-	-	-
<b>Total Resources</b>	<b>5,259</b>	<b>4,961</b>	<b>(298)</b>	<b>-5.67%</b>
<b>EXPENDITURES</b>				
Cost of Sales	2,729	2,546	(182)	-6.69%
Salaries	100	78	(22)	-22.15%
Benefits	42	32	(10)	-24.52%
DOE	559	459	(100)	-17.83%
University Overhead	-	-	-	-
Programming	-	-	-	-
<b>Total Expenditures</b>	<b>3,429</b>	<b>3,115</b>	<b>(314)</b>	<b>-9.17%</b>
Mandatory Transfers				
Debt Service	540	540	-	0.00%
Non-Mandatory Transfers				
Reserve for Repairs and Renovations	100	100	-	0.00%
Reserve - Other	-	-	-	-
Subsidies to Non-Instructional Activities	-	-	-	-
Campus Services Overhead	213	187	(26)	-12.41%
Other	35	-	(35)	-100.00%
<b>Total Expenditures and Transfers</b>	<b>4,317</b>	<b>3,941</b>	<b>(376)</b>	<b>-8.71%</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>942</b>	<b>1,020</b>		

**CAMPUS SERVICES AUXILIARY  
FOOD  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sales	-	-	-	-
Student Meals	8,664	9,495	831	9.59%
Housing	-	-	-	-
Rentals	-	-	-	-
Contracts	-	-	-	-
Other	1,108	1,026	(81)	-7.36%
Miscellaneous Student Fees	-	-	-	-
<b>Total Resources</b>	<b>9,772</b>	<b>10,521</b>	<b>750</b>	<b>7.67%</b>
<b>EXPENDITURES</b>				
Cost of Sales	6,681	7,118	437	6.54%
Salaries	264	248	(15)	-5.83%
Benefits	105	98	(8)	-7.34%
DOE	939	860	(79)	-8.38%
University Overhead	169	177	8	5.00%
Programming	-	-	-	-
<b>Total Expenditures</b>	<b>8,157</b>	<b>8,501</b>	<b>344</b>	<b>4.21%</b>
Mandatory Transfers				
Debt Service	581	583	2	0.42%
Non-Mandatory Transfers				
Reserve for Repairs and Renovations	100	100	-	0.00%
Reserve - Other	-	-	-	-
Subsidies to Non-Instructional Activities	-	-	-	-
Campus Services Overhead	213	187	(26)	-12.41%
Other	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>9,051</b>	<b>9,370</b>	<b>320</b>	<b>3.53%</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>721</b>	<b>1,151</b>		

**CAMPUS SERVICES AUXILIARY  
HOUSING  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sales	-	-	-	-
Student Meals	-	-	-	-
Housing	18,586	17,482	(1,104)	-5.94%
Rentals	-	-	-	-
Contracts	-	-	-	-
Other	624	665	41	6.58%
Miscellaneous Student Fees	-	-	-	-
<b>Total Resources</b>	<b>19,210</b>	<b>18,147</b>	<b>(1,063)</b>	<b>-5.53%</b>
<b>EXPENDITURES</b>				
Cost of Sales	-	-	-	-
Salaries	2,471	1,974	(497)	-20.09%
Benefits	933	792	(140)	-15.03%
DOE	7,205	5,599	(1,606)	-22.29%
University Overhead	1,058	1,110	52	4.91%
Programming	1,368	1,539	171	12.47%
<b>Total Expenditures</b>	<b>13,036</b>	<b>11,016</b>	<b>(2,020)</b>	<b>-15.50%</b>
Mandatory Transfers				
Debt Service	6,441	6,313	(129)	-2.00%
Non-Mandatory Transfers				
Reserve for Repairs and Renovations	-	-	-	-
Reserve - Other	-	-	-	-
Subsidies to Non-Instructional Activities	-	-	-	-
Campus Services Overhead	213	187	(26)	-12.41%
Other	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>19,690</b>	<b>17,515</b>	<b>(2,175)</b>	<b>-11.05%</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(480)</b>	<b>632</b>		

**CAMPUS SERVICES AUXILIARY  
FACULTY CLUB  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sales	-	-	-	-
Student Meals	-	-	-	-
Housing	-	-	-	-
Rentals	-	-	-	-
Contracts	(145)	(121)	24	-16.22%
Other	-	-	-	-
Miscellaneous Student Fees	-	-	-	-
<b>Total Resources</b>	(145)	(121)	24	-16.22%
<b>EXPENDITURES</b>				
Cost of Sales	-	-	-	-
Salaries	-	-	-	-
Benefits	-	-	-	-
DOE	-	88	88	100.00%
University Overhead	-	-	-	-
Programming	-	-	-	-
<b>Total Expenditures</b>	-	88	88	100.00%
Mandatory Transfers				
Debt Service	300	310	10	3.37%
Non-Mandatory Transfers				
Reserve for Repairs and Renovations	-	-	-	-
Reserve - Other	-	-	-	-
Subsidies to Non-Instructional Activities	(445)	(445)	-	0.00%
Campus Services Overhead	-	-	-	-
Other	-	(87)	(87)	100.00%
<b>Total Expenditures and Transfers</b>	(145)	(134)	11	-7.66%
<b>Net Increase (Decrease) in Fund Balance</b>	-	12		

**CAMPUS SERVICES AUXILIARY  
KINGSGATE CONFERENCE CENTER  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sales	-	-	-	-
Student Meals	-	-	-	-
Housing	-	-	-	-
Rentals	-	-	-	-
Contracts	2,169	2,192	23	1.07%
Other	-	-	-	-
Miscellaneous Student Fees	-	-	-	-
<b>Total Resources</b>	<b>2,169</b>	<b>2,192</b>	<b>23</b>	<b>1.07%</b>
<b>EXPENDITURES</b>				
Cost of Sales	-	-	-	-
Salaries	-	-	-	-
Benefits	-	-	-	-
DOE	-	-	-	-
University Overhead	-	-	-	-
Programming	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mandatory Transfers				
Debt Service	1,343	1,340	(3)	-0.25%
Non-Mandatory Transfers				
Reserve for Repairs and Renovations	100	100	-	0.00%
Reserve - Other	-	-	-	-
Subsidies to Non-Instructional Activities	-	-	-	-
Campus Services Overhead	213	186	(27)	-12.47%
Other	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>1,656</b>	<b>1,626</b>	<b>(30)</b>	<b>-1.80%</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>513</b>	<b>566</b>		

**CAMPUS SERVICES AUXILIARY  
CONFERENCING  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sales	201	205	4	1.80%
Student Meals	-	-	-	-
Housing	-	-	-	-
Rentals	-	-	-	-
Contracts	-	-	-	-
Other	-	-	-	-
Miscellaneous Student Fees	-	-	-	-
<b>Total Resources</b>	201	205	4	1.80%
<b>EXPENDITURES</b>				
Cost of Sales	-	-	-	-
Salaries	115	112	(2)	-1.92%
Benefits	40	41	1	2.85%
DOE	47	52	5	9.77%
University Overhead	-	-	-	-
Programming	-	-	-	-
<b>Total Expenditures</b>	201	205	4	1.75%
Mandatory Transfers				
Debt Service	-	-	-	-
Non-Mandatory Transfers				
Reserve for Repairs and Renovations	-	-	-	-
Reserve - Other	-	-	-	-
Subsidies to Non-Instructional Activities	-	-	-	-
Campus Services Overhead	-	-	-	-
Other	-	-	-	-
<b>Total Expenditures and Transfers</b>	201	205	4	1.75%
<b>Net Increase (Decrease) in Fund Balance</b>	-	-		

**CAMPUS SERVICES AUXILIARY  
CAMPUS RECREATION CENTER  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sales	-	-	-	-
Student Meals	-	-	-	-
Housing	-	-	-	-
Rentals	-	-	-	-
Contracts	-	-	-	-
Other	1,358	1,072	(286)	-21.07%
Miscellaneous Student Fees	-	-	-	-
<b>Total Resources</b>	<b>1,358</b>	<b>1,072</b>	<b>(286)</b>	<b>-21.07%</b>
<b>EXPENDITURES</b>				
Cost of Sales	16	21	5	31.55%
Salaries	1,193	1,003	(190)	-15.91%
Benefits	257	260	3	1.31%
DOE	1,711	1,289	(422)	-24.68%
University Overhead	-	-	-	-
Programming	-	-	-	-
<b>Total Expenditures</b>	<b>3,177</b>	<b>2,573</b>	<b>(604)</b>	<b>-19.00%</b>
Mandatory Transfers				
Debt Service	1,800	1,800	-	0.00%
Non-Mandatory Transfers	-	-	-	-
Reserve for Repairs and Renovations	-	-	-	-
Reserve - Other	-	-	-	-
Subsidies to Non-Instructional Activities	(1,054)	(1,048)	6	-0.56%
Campus Services Overhead	213	187	(26)	-12.41%
Other	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>4,136</b>	<b>3,512</b>	<b>(624)</b>	<b>-15.09%</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,778)</b>	<b>(2,440)</b>		

**CAMPUS SERVICES AUXILIARY  
TANGEMAN UNIVERSITY CENTER/STEGER STUDENT LIFE CENTER  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sales	80	118	38	47.89%
Student Meals	-	-	-	-
Housing	-	-	-	-
Rentals	35	33	(2)	-6.00%
Contracts	441	465	24	5.43%
Other	285	281	(4)	-1.44%
Miscellaneous Student Fees	-	-	-	-
<b>Total Resources</b>	840	896	56	6.65%
<b>EXPENDITURES</b>				
Cost of Sales	32	49	18	55.84%
Salaries	1,070	1,019	(51)	-4.75%
Benefits	343	347	4	1.21%
DOE	1,642	1,557	(85)	-5.15%
University Overhead	-	-	-	-
Programming	250	212	(38)	-15.34%
<b>Total Expenditures</b>	3,336	3,184	(152)	-4.55%
Mandatory Transfers				
Debt Service	320	320	-	0.00%
Non-Mandatory Transfers	-	-	-	-
Reserve for Repairs and Renovations	-	-	-	-
Reserve - Other	-	-	-	-
Subsidies to Non-Instructional Activities	(2,658)	(2,652)	6	-0.22%
Campus Services Overhead	213	187	(26)	-12.41%
Other				
<b>Total Expenditures and Transfers</b>	1,211	1,038	(173)	-14.25%
<b>Net Increase (Decrease) in Fund Balance</b>	(371)	(142)		



**CAMPUS SERVICES AUXILIARY  
CAMPUS LIFE FEE  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sales	-	-	-	-
Student Meals	-	-	-	-
Housing	-	-	-	-
Rentals	-	-	-	-
Contracts	-	-	-	-
Other	-	-	-	-
Miscellaneous Student Fees	10,060	10,488	428	4.26%
<b>Total Resources</b>	10,060	10,488	428	4.26%
<b>EXPENDITURES</b>				
Cost of Sales	-	-	-	-
Salaries	-	-	-	-
Benefits	-	-	-	-
DOE	-	-	-	-
University Overhead	-	-	-	-
Programming	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
Mandatory Transfers				
Debt Service	11,561	11,006	(555)	-4.80%
Non-Mandatory Transfers				
Reserve for Repairs and Renovations	-	-	-	-
Reserve - Other	-	-	-	-
Subsidies to Non-Instructional Activities	-	-	-	-
Campus Services Overhead	-	-	-	-
Other	-	-	-	-
<b>Total Expenditures and Transfers</b>	11,561	11,006	(555)	-4.80%
<b>Net Increase (Decrease) in Fund Balance</b>	(1,501)	(518)		

**ROOM, BOARD, AND APARTMENT RATES  
FISCAL YEAR 2008-09**

	2007-08 Actual		2008-09 Actual	
	QUARTER	ANNUAL	QUARTER	ANNUAL

<b><u>I. SCHEDULE OF BASIC ROOM RATES<sup>1</sup></u></b>					
A.	Calhoun, Daniels, Siddall, Dabney (Multiple Occupancy)	\$1,753	\$5,259	\$1,841	\$5,523
B.	Calhoun, Daniels, Siddall, Dabney (Designed Singles if available)	2,024	6,072	2,125	6,375
C.	Turner Hall <sup>2</sup> (Double Suites)	2,075	6,225	2,179	6,537
D.	Turner, Schneider Halls <sup>2</sup> (Single Suites)	2,200	6,600	2,310	6,930
E.	Campus Recreation Center (CRC)	2,200	6,600	2,310	6,930

<b><u>II. SCHEDULE OF BASIC BOARD RATES</u></b>					
	209 Value Plan/Quarter Plan (formerly 19 Meals/Week Plan)	1,180	3,540	1,239	3,717
	154 Plan/Quarter Plan (formerly 14 Meals/Week Plan)	1,122	3,366	1,178	3,534
	132 Plus Plan/Quarter Plan (formerly 12 Plus Meals/Week Plan)	1,180	3,540	1,239	3,717

<b><u>III. SCHEDULE OF ROOM AND BOARD RATES</u></b>					
	209 Value Plan/Quarter Plan (formerly 19 Meals/Week Plan)	2,933	8,799	3,080	9,240
	154 Plan/Quarter Plan (formerly 14 Meals/Week Plan)	2,875	8,625	3,019	9,057
	132 Plus Plan/Quarter Plan (formerly 12 Plus Meals/Week Plan)	2,933	8,799	3,080	9,240

<b><u>IV. OFF CAMPUS MEAL TICKET RATES</u></b>					
	45 Meals/Quarter Plan	391	1,173	405	1,215
	33 Meals/Quarter Plan	265	795	276	828
	25 Meals/Quarter Plan	200	600	214	642
	15 Lunch only/Quarter Plan	125	375	140	420

<b><u>V. SCHEDULE OF APARTMENT RATES - PER MONTH<sup>3</sup></u></b>				
	Efficiency without balcony	\$594	\$0	
	Efficiency with balcony	623	0	
	One Bedroom	715	0	
	Two Bedroom	846	0	
	Penthouse	1,180	0	

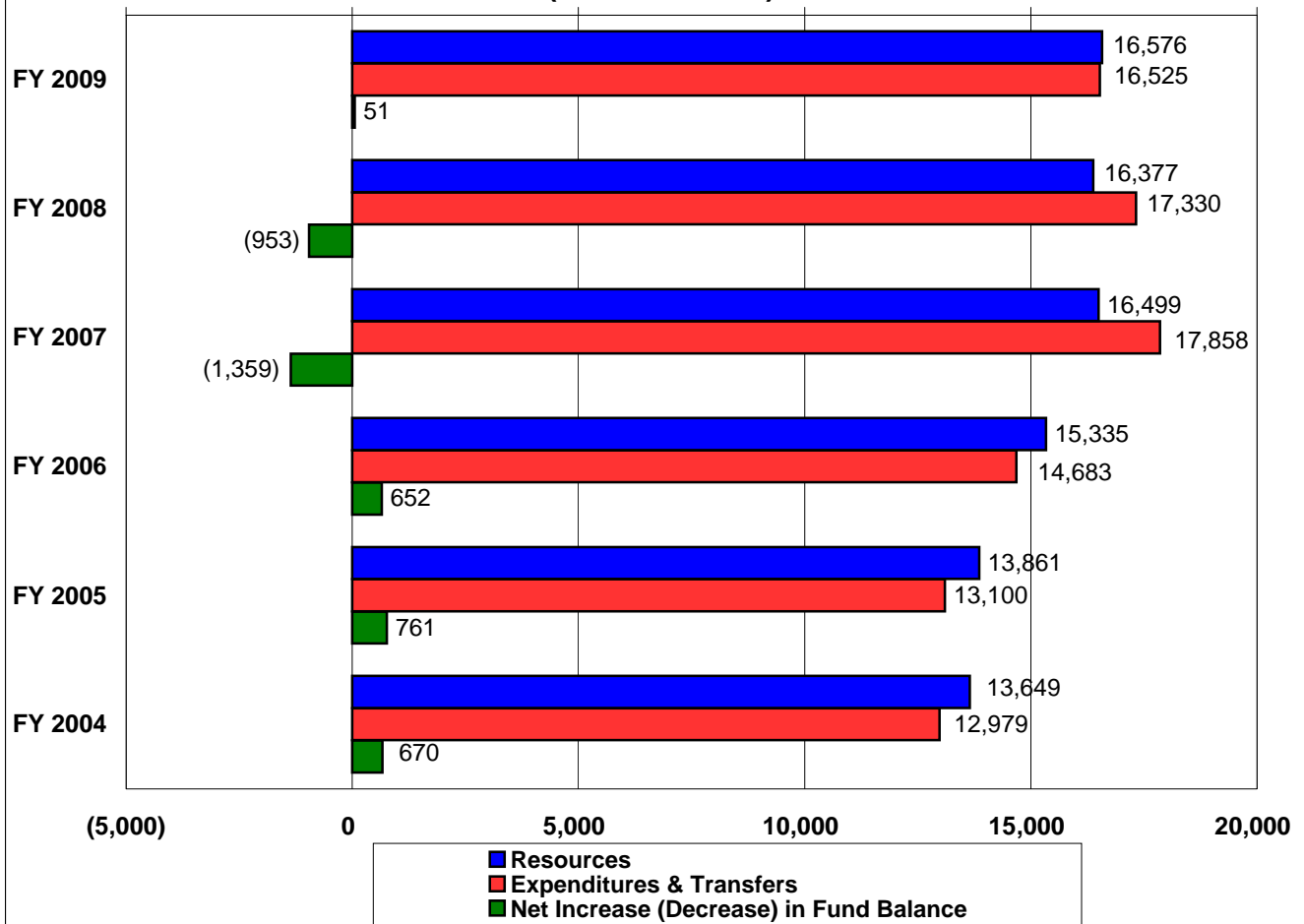
- 1) The option of a quarterly residence hall contract is available to upperclassmen as part of a pilot program for an additional surcharge of \$300.
- 2) The option of signing a twelve month lease is available to Turner Hall and Schneider Hall residents. This option adds \$939 to the annual rate.
- 3) Beginning August 31, 2008 Housing and Food Services will discontinue operations in Morgens and Scioto Halls for life safety renovations.

**DESIGNATED GENERAL FUNDS  
PARKING LOTS AND GARAGES  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sales and Fines	16,377	16,576	199	1.22%
<b>Total Resources</b>	16,377	16,576	199	1.22%
<b>EXPENDITURES</b>				
Administrative and General	2,444	2,362	(82)	-3.34%
Operation and Maintenance of Plant	4,554	3,981	(572)	-12.57%
University Overhead	500	500	-	0.00%
University Hall Lease	-	-	-	-
<b>Total Expenditures</b>	7,498	6,844	(654)	-8.72%
Mandatory Transfers				
Debt Service	9,275	8,578	(697)	-7.51%
Non-Mandatory Transfers				
Subsidies to Non-Instructional Activities	(48)	(48)	-	0.00%
Other	10	6	(4)	-38.71%
Reserve for Repairs and Renovations	595	1,145	550	92.44%
<b>Total Expenditures and Transfers</b>	17,330	16,525	(805)	-4.64%
<b>Net Increase (Decrease) in Fund Balance</b>	(953)	51		

This budget reflects all parking auxiliaries including branch campuses.

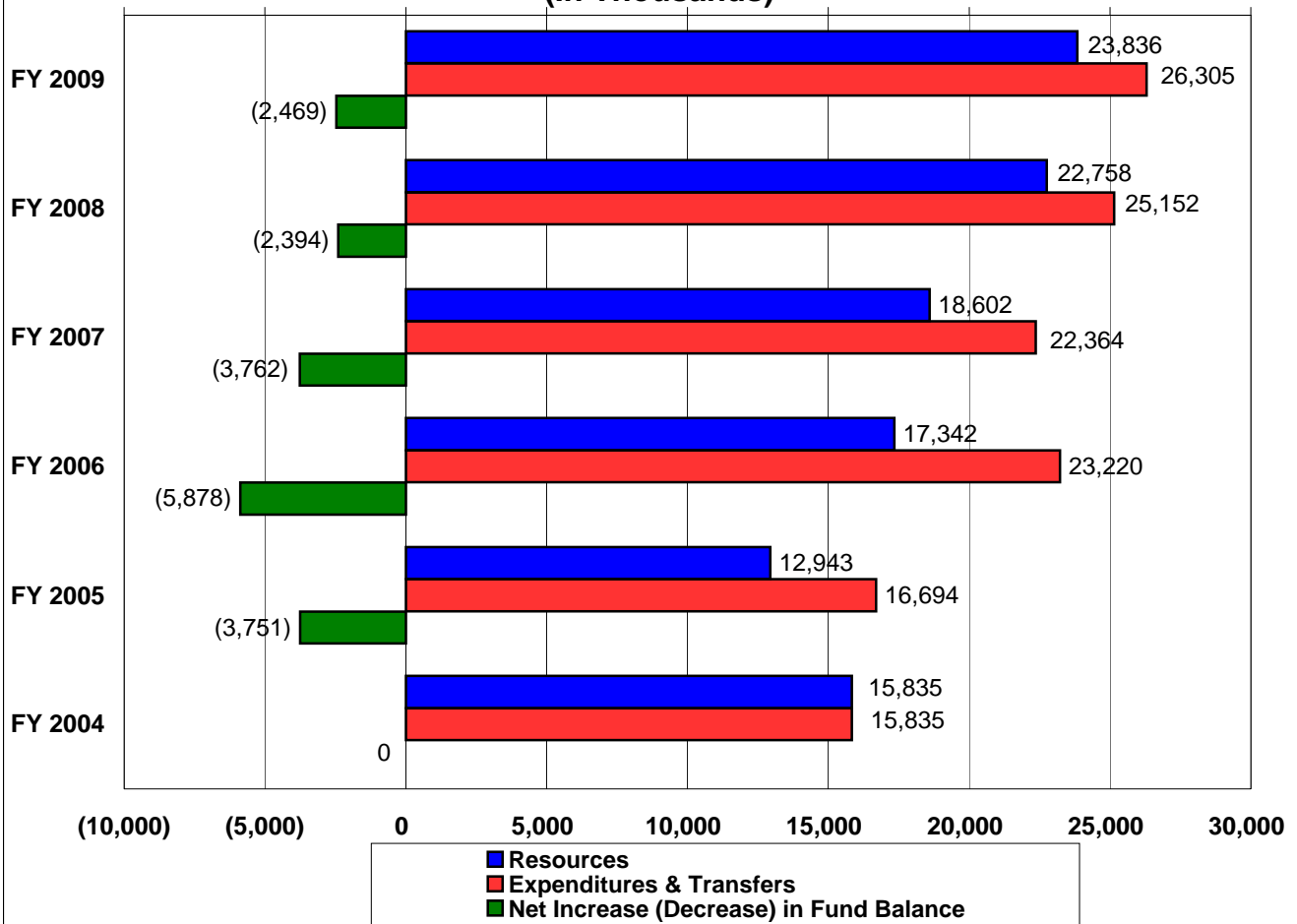
## Budget History - Parking (In Thousands)



**INTERCOLLEGIATE ATHLETICS  
(INCLUDING FIFTH THIRD ARENA)  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Sports				
Men Basketball	5,408	5,130	(278)	-5.15%
Football	6,609	8,046	1,437	21.75%
Gifts	7,000	6,930	(70)	-1.00%
Other	3,741	3,730	(11)	-0.30%
<b>Total Resources</b>	<b>22,758</b>	<b>23,836</b>	<b>1,078</b>	<b>4.74%</b>
<b>EXPENDITURES</b>				
Sports				
Basketball	3,430	3,389	(41)	-1.18%
Football	7,932	8,805	873	11.01%
Women Sports	5,694	5,210	(484)	-8.50%
Other Men Sports	2,288	2,145	(143)	-6.27%
Total Sports	19,344	19,549	205	1.06%
Administrative and General	8,686	10,284	1,598	18.40%
Operation and Maintenance of Plant	2,545	3,026	481	18.89%
<b>Total Expenditures</b>	<b>30,575</b>	<b>32,860</b>	<b>2,284</b>	<b>7.47%</b>
Mandatory Transfers				
Debt Service	6,439	6,186	(253)	-3.92%
Non-Mandatory Transfers				
Subsidies to Non-Instructional Activities	(11,990)	(12,740)	(750)	6.26%
Other	80	-	(80)	-100.00%
<b>Total Expenditures and Transfers</b>	<b>25,104</b>	<b>26,305</b>	<b>1,202</b>	<b>4.79%</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,346)</b>	<b>(2,469)</b>		

### Budget History - Athletics (In Thousands)



## **V. DESIGNATED GENERAL FUNDS**

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## **UNIVERSITY OF CINCINNATI DESIGNATED GENERAL FUNDS OVERVIEW**

Designated General Funds are those funds that are internally restricted by Board of Trustees approval for specific activities. Other designated funds are managed at the departmental level with Vice Presidential and Administration and Finance review. The designated general funds summary includes Hoxworth Blood Center.

In FY 2008, with the increased ability the new Enterprise Resource Planning (ERP) System (SAP) provides for review, the University mandated that all designated funds must be budgeted at a realistic income and expenditure level. This aids implementation of the new Cash Policy approved by the Board of Trustees in FY 2007, prohibiting the creation of new overdrawn accounts and requiring that all current deficit accounts be repaid based on a plan submitted to the Office of Budget Management and agreed upon by the appropriate Vice President. Since these plans have been put in place, in FY 2008, there have been approximately \$20M in deficit funds eliminated. In FY 2009, administration expects these deficit funds will be further paid down or eliminated. Total elimination of deficit fund balances will occur over several future fiscal years. The Office of Budget Management prevents transfers on already existing overdrafted funds and is exploring system stops on selected overdrawn funds. For the departmental FY 2009 budget formulation process, fund balance amounts were carefully reviewed and considered as part of the University-wide budget process.

Designated funds represent an important opportunity for leveraging undesignated general funds in supporting the overall mission of the institution and providing enhancements. Incentive programs for sponsored projects and continuing education activities give departments discretionary funds that are used for instructional programs.

Included in the designated revenue is the income projection for the Information Technology and Instructional Equipment (IT&IE) fee of \$7.4M. This fee is used to fund improved access to information technology and support other types of instructional equipment. In FY 2009, for the first time, \$200K of these funds will be used to fund further expansion of much needed E-classrooms on the University campus.

Also included in designated income, projected grant and contract revenue represents the incentive monies returned to departments for their share of the Sponsored Project Incentive Award Program. Instruction and departmental research are supported by the use of these funds. They remain an important source of flexibility for departments. This income rises or declines in relation to the increase or decrease in grants and contracts awarded to the University. (The formula allocation for the distribution of these funds is detailed in the restricted funds section of this budget.)

FY 2009 is the tenth year in which OBR Challenge program income is being incorporated into the Undesignated General Fund. Transfers based on this income are made to designated funds to support both existing programs and policies that contribute toward the goals of each Challenge program. The Undesignated General Funds category



within designated reflects \$5.5M of transfers to meet these program goals. With the creation of the new University System of Ohio (USO), there is a possibility beginning in FY 2010 that these funds will be placed into the new subsidy formula currently being considered and the means of distribution could drastically change.

### **Hoxworth Blood Center**

Under the leadership of Ronald A. Sacher, MD, Hoxworth continued to achieve its strategic goals as our community's only blood center, providing blood, blood components and blood-related services for the patients in the 29 tri-state hospitals we serve. Achievements for Hoxworth over the past year included the following:

- In FY 2007, Hoxworth Blood Center collected 90,045 red cell units and 6,998 single-donor platelet products from community blood donors.
- Over 8,300 donors were recognized with gallon awards for red cell and platelet donations. These awards ranged from one-gallon recognitions to one outstanding 68-gallon recognition.
- Our Triple Double Program, intended to encourage donors to use our automated technology and donate two red cells instead of one, continued to be a success. 788 donors participated, an 18% increase over the previous fiscal year. Each donor received special recognition for their achievement.
- Hoxworth faculty and staff published 14 articles in peer-reviewed literature and presented over 31 abstracts and presentations at various national meetings and conferences.
- The Cincinnati Bengals blood drive was the most successful ever, with 699 donors registered. This event continues to grow, and is of immense benefit to the community. We thank Coach Marvin Lewis, player spokesman Caleb Miller, and the entire Bengals organization for their continued support. Also at this year's event, 140 donors signed up for the national bone marrow registry, including Coach Lewis and All-Pro running back Rudi Johnson.
- Hoxworth purchased 7 Abbott Cell-Dyn 1800's (automated hematology analyzers) for use in our TRIMA platelet collection sites. This instrumentation has helped us resolve manufacturing issues that led to some product loss. It also has helped us obtain greater control over the process and will allow for the implementation and collection of a platelet "triple" product in the near future.
- Hoxworth received \$25,000 from the Frances Luther Foundation, \$25,000 from the Dornette Foundation, and \$5,000 from the Haemonetics Foundation for additional funding for the Minority Recruitment Program.
- Hoxworth's Downtown neighborhood donor center location celebrated its 20<sup>th</sup> anniversary with a special donor breakfast. Hoxworth's Mason neighborhood donor center celebrated its one-year anniversary in conjunction with the Mason Chamber of Commerce.
- Hoxworth's Cell Therapy Division has been working with the UC Department of Surgery to provide processing and quality assurance support for their autologous pancreatic islet cell isolation procedure.

- On December 1, 2007, we implemented testing to detect the antibody to the agent responsible for Chagas' disease.
- On December 17, 2007, we began providing blood products to Mercy Fairfield Hospital. We welcome our 29<sup>th</sup> hospital to the Hoxworth family.
- Hoxworth continues in strategic planning; now focusing on donor recruitment. Critical success factors include donor relationship management, our people and our donors, coordinator relationship management, and internal processes.

### **University Service Centers**

The final two tables in this section represent the budgets for the two largest University Service Centers. These are centers that provide products or services to the entire University community, and charge rates to the various funds to recover their costs. *These schedules cannot be summed with the other Designated Fund schedules to determine a total for the fund, because their income is accounted for as an offset to expenditures.* While they function as self-supporting entities over time, they are presented here due to their relative size when compared to other funds and departments.

Listed below are some of the accomplishments and current initiatives underway in UCit.

#### **UCit@Langsam**

UCit and University Libraries opened up UCit@Langsam in FY 2008, a new 24/7 student computer lab and study space. UCit@Langsam is a collaborative initiative of University Libraries and UCit with support from the Provost's Office, UC Student Government and a UC|21 grant.

#### **Blackboard Hosting**

For FY 2009, UCit will continue to generate revenue through its Blackboard hosting services. Currently, Mount Vernon Nazarene and Ursuline College have expressed interest in these services. Continuing Blackboard hosting clients include the Archdiocese of Cincinnati, Edison Community College, Marion Technical College, Capital University, Cincinnati State, Columbus State Community College, Ohio Wesleyan University, and Denison University.

#### **UC Mobile**

UCit's ongoing partnership with Cincinnati Bell realized the largest wireless hotspot in the Cincinnati region. UC and Cincinnati Bell created an innovative WiFi network, deploying a wireless mesh of Cisco WiFi equipment that integrates with the university's wireless network to provide free WiFi access to students and faculty and guests across an area of five square miles.

#### **Registrar Support**

UCit implemented a new online application for admission and a new admission confirmation form. About 94% of admissions applications now go through the online application. The admission confirmation form determines a student's residency based on a student's answers to a series of questions. This determination is a budget savings and an efficiency improvement by reducing the need for the Registrar's Office to read every

application and manually determine residency. UCit also launched the Degree Programs system, a web application where colleges can add specific information to their published degree programs and display them on the web, a recruiting and information resource for applicants.

#### Information Security

UC's Information Security area has taken several steps to enhance security at the university, including:

- software that monitors changes and abnormal behavior across UC's production databases containing SSNs and other personally identifiable information
- offering an encryption service that allows UC business units and colleges to encrypt regulated data like electronic health data or SSNs
- effecting vulnerability scans that indicate security levels of university systems
- implementing an identity management process, creating a stronger level of access to UC systems through stronger and more efficient management of passwords

**DESIGNATED GENERAL FUNDS  
INCLUDING HOXWORTH BLOOD CENTER  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Gross Tuition, Fee and Other Student Charges	19,178	19,409	231	1.20%
Less Scholarships and Fellowships				
Net Tuition, Fee and Other Student Charges	19,178	19,409	231	1.20%
Govt and Private Grants and Contracts	10,232	15,946	5,714	55.84%
Private Gifts	225	60	(165)	-73.33%
Endowment Income	1,052	1,214	162	15.38%
Sales and Service	60,072	61,843	1,771	2.95%
Other Sources	6,587	2,729	(3,857)	-58.56%
<b>Total Resources</b>	<b>97,346</b>	<b>101,202</b>	<b>3,856</b>	<b>3.96%</b>
<b>EXPENDITURES</b>				
Educational and General				
Instructional and General	10,624	12,035	1,411	13.29%
Separately Budgeted Research	12,272	7,906	(4,366)	-35.58%
Public Services	46,889	47,784	895	1.91%
Academic Support	20,641	23,198	2,557	12.39%
Student Services	14,095	13,917	(178)	-1.26%
Institutional Support	11,582	11,590	8	0.07%
Operation and Maintenance of Plant	(1,967)	(1,756)	210	-10.69%
Scholarships and Fellowships	1,339	1,040	(299)	-22.36%
<b>Total Educational and General</b>	<b>115,476</b>	<b>115,714</b>	<b>238</b>	<b>0.21%</b>
Auxiliary Enterprises				
Mandatory Transfers				
Debt Service	13,822	17,513	3,691	26.70%
Nonmandatory Transfers				
Subsidies to Non-Instructional Units				
Undesignated General Funds	(11,821)	(14,821)	(3,000)	25.38%
Other	(7,733)	(6,860)	873	-11.28%
Claims on Operations Repayment	(2,100)	(2,100)	-	0.00%
<b>Total Expenditures and Transfers</b>	<b>107,644</b>	<b>109,446</b>	<b>1,802</b>	<b>1.67%</b>
<b>Net Increase (Decrease) In Fund Balance</b>	<b>(10,298)</b>	<b>(8,244)</b>		

**DESIGNATED GENERAL FUNDS  
HOXWORTH BLOOD CENTER  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Services Provided	34,814	39,866	5,052	14.51%
Interest Income	219	225	6	2.96%
<b>Total Resources</b>	<b>35,033</b>	<b>40,091</b>	<b>5,058</b>	<b>14.44%</b>
<b>EXPENDITURES</b>				
Compensation	15,714	16,689	975	6.20%
Other	17,003	20,324	3,321	19.53%
<b>Total Educational and General</b>	<b>32,717</b>	<b>37,013</b>	<b>4,296</b>	<b>13.13%</b>
Mandatory Transfers				
Debt Service	-	-	-	-
Non-Mandatory Transfers	-	-	-	-
Plant Funds	1,300	1,350	50	3.85%
<b>Total Expenditures and Transfers</b>	<b>34,017</b>	<b>38,363</b>	<b>4,346</b>	<b>12.77%</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,016</b>	<b>1,728</b>		

**DESIGNATED GENERAL FUNDS**  
**UCit**  
**(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Recovery - General Fund	10,300	10,263	(37)	-0.36%
Recovery - Other	17,960	18,829	869	4.84%
<b>Total Resources</b>	<b>28,260</b>	<b>29,092</b>	<b>832</b>	<b>2.95%</b>
<b>EXPENDITURES</b>				
Compensation	14,070	15,284	1,214	8.63%
All Other	9,827	11,241	1,413	14.38%
<b>Total Expenditures</b>	<b>23,897</b>	<b>26,524</b>	<b>2,628</b>	<b>11.00%</b>
Mandatory Transfers				
Debt Service	1,000	800	(200)	-20.00%
Non-Mandatory Transfers				
Plant Fund	500	750	250	50.00%
Other Transfers	1,704	1,550	(154)	-9.04%
<b>Total Expenditures and Transfers</b>	<b>27,101</b>	<b>29,624</b>	<b>2,524</b>	<b>9.31%</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,159</b>	<b>(532)</b>		

This budget reflects resources and expenditures for a University Service Center. A University Service Center is an entity which provides a service or product on a continuing basis to the University Community (sometimes including the public) and charges the user a predetermined rate which is calculated to recover the total cost of operation over a specified period of time.

**DESIGNATED GENERAL FUNDS  
CONSOLIDATED UTILITIES  
(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
Recovery - Steam	20,647	26,389	5,742	27.81%
Recovery - Chilled Water	14,455	16,172	1,717	11.88%
Recovery - Electric	25,295	30,381	5,086	20.11%
Recovery - Water and Sewage	1,951	2,907	957	49.04%
<b>Total Resources</b>	<b>62,347</b>	<b>75,849</b>	<b>13,502</b>	<b>21.66%</b>
<b>EXPENDITURES</b>				
Compensation	4,613	4,442	(171)	-3.70%
All Other	44,627	56,626	11,999	26.89%
<b>Total Expenditures</b>	<b>49,239</b>	<b>61,068</b>	<b>11,828</b>	<b>24.02%</b>
Mandatory Transfers				
Debt Service	5,518	5,248	(270)	-4.89%
Non-Mandatory Transfers				
Plant Fund	1,600	1,493	(107)	-6.69%
Undesignated Central	(15)	-	15	-100.00%
Designated Central	-	-	-	-
Other	6,310	8,142	1,832	29.03%
<b>Total Expenditures and Transfers</b>	<b>62,652</b>	<b>75,950</b>	<b>13,298</b>	<b>21.23%</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(305)</b>	<b>(101)</b>		

This budget reflects resources and expenditures for a University Service Center. A University Service Center is an entity which provides a service or product on a continuing basis to the University Community (sometimes including the public) and charges the user a predetermined rate which is calculated to recover the total cost of operation over a specified period of time.

**VI. RESTRICTED FUNDS**

**Overview .....58**

**Restricted Funds .....60**



## **UNIVERSITY OF CINCINNATI RESTRICTED FUNDS OVERVIEW**

Restricted Funds are those funds that the University receives that have been designated by an external agency or individual and are limited to the support of a specific purpose and/or unit. Included in this group are gift funds, the earnings on endowments, and both private and governmental grants and contracts. Restricted funds are under the local control of colleges and Vice Presidential areas within the external restrictions imposed. Actual income must have been received, or guaranteed from these sources before expenditure budgets are approved. These funds are reviewed centrally based on the University Cash policy and are an important addition to the University budget, in terms of their leveraging effects to the undesignated general fund.

Restricted fund revenue sources have been aggressively pursued, and the results of those efforts are being realized in the current fiscal year. We are anticipating revenues in excess of expenses for FY 2009 of approximately \$52K.

State appropriations are primarily funds retained by the College of Medicine for Clinical Teaching Subsidy. A variety of programs are supported at the College with this important source of funds. In future bienniums, pressure will be placed on the University to protect these funds based on the new allocation formula that is expected to be established by the USO.

The University of Cincinnati, classified as a Very High Research Activity University by the Carnegie Commission and ranked as one of America's top 25 public research universities, is an institution with a rich history in discovery and innovation. It is our history that has established UC as a leading research institution, and that great tradition of excellence continues today as we see our research enterprise grow to more than \$330M including affiliates.

Grants and contract income is received from both private and governmental research. Projections for this income category for FY 2009 are projected to be flat as compared to FY 2008.

Starting July 1, 2008, the distribution formula for Facilities and Administrative costs (also called indirect costs) associated with sponsored research as well as technical assistance agreements will be revised as follows:

General Funds	52%
Research Support	21%
Provost	1.5%
Deans	3.5%
Departments	22%

This adjusts the distribution of indirect costs across the campus from historical amounts to a more transparent and straight forward distribution.

Endowment income continues to rise, with anticipated continued growth in this category for FY 2009 based on a 3-year change in the endowment spending policy which increased from 5% to 6% and the anticipated kick-off in October of the University Campaign with an \$800M fundraising goal over several years.

**RESTRICTED FUNDS**  
**(IN THOUSANDS)**

	<b>2008 Budget As Of 3/31/08</b>	<b>2009 Projected Budget</b>	<b>Variance</b>	<b>Percent Change</b>
<b>RESOURCES</b>				
State Appropriations	13,388	13,083	(305)	-2.28%
Government, Private Grants and Contracts	207,269	207,546	277	0.13%
Private Gifts	37,536	34,606	(2,930)	-7.80%
Endowment Income	67,530	71,050	3,521	5.21%
Temporary Investments	74	75	0	0.60%
Other	517	525	8	1.57%
<b>Total Resources</b>	<b>326,314</b>	<b>326,885</b>	<b>571</b>	<b>0.18%</b>
<b>EXPENDITURES</b>				
Educational and General				
Instruction and Department Research	60,199	60,310	111	0.18%
Separately Budgeted Research	141,909	142,068	159	0.11%
Public Service	7,668	7,847	178	2.33%
Academic Support	14,935	14,951	16	0.11%
Student Services	3,577	3,411	(166)	-4.65%
Institutional Support	8,128	8,415	287	3.53%
Operation and Maintenance of Plant	-	-	-	-
Scholarships and Fellowships	40,680	40,872	191	0.47%
<b>Total Educational and General</b>	<b>277,096</b>	<b>277,872</b>	<b>777</b>	<b>0.28%</b>
Mandatory Transfers				
Debt Service	-	-	-	-
Non-Mandatory Transfers				
Other	49,129	48,961	(168)	-0.34%
<b>Total Expenditures and Transfers</b>	<b>326,225</b>	<b>326,833</b>	<b>608</b>	<b>0.19%</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>89</b>	<b>52</b>		