

## Metrics

At the January 15, 2015 meeting, staff proposed tracking ten key metrics for the Finance & Administration Committee. These metrics assess key financial, facilities, and space use characteristics of OSU's operations and complement the strategic indicators of the University's Strategic Plan 3.0.

The ten metrics are:

### Financial Measures

- **Viability Ratio** Expendable resources over debt
- **Primary Reserve Ratio** Expendable resources over total expenditures
- **Net Income Ratio** Surplus or deficit to operating revenue
- **Return on Net Assets Ratio** Change in net assets to total assets
- **Fund Balance** Ending operating balance as a % of revenues
- **Debt Burden Ratio** Debt service over total expenditures minus depreciation plus debt principal payments
- **Debt Service Coverage** Three-year average net operating income plus non-operating revenues plus interest and depreciation over debt service
- **Debt/Revenues** Direct debt over revenues

### Space Condition and Utilization Measures

- **Facilities Condition Index** Current year renewal cost to current building or infrastructure replacement value
- **Classroom<sup>1</sup> Space Utilization** Scheduled class hours in each classroom to classroom seat numbers

Staff will maintain current values for each of these metrics and update them annually or as appropriate.

Planning ranges for each of these metrics will be established as part of the business plan development underway for the Board.

## STAFF RECOMMENDATION

Staff proposes that the Finance & Administration Committee adopt these ten metrics and direct staff to maintain current values for these measures and to report those to the Committee as appropriate.

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<sup>1</sup> Including class laboratories