

# Fiscal Year 2016 Operating Budget



**The Ohio State University**  
Office of Business and Finance  
Financial Planning and Analysis

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## Executive Summary

The Ohio State University continues to move forward to achieve its vision to be the world's preeminent public comprehensive university, solving problems of world-wide significance and, to fulfill our mission to advance the well-being of the people of Ohio and the global community through the creation and dissemination of knowledge. In his investiture speech on March 31, 2015, President Drake has committed to maintaining access, affordability and excellence that have defined the role of public institutions since their inception through the land grant purpose of extending higher education opportunities to Ohioans and beyond. All strategic decisions must be made with these ideals in the forefront. We do not want to continue to increase the already significant student debt carried by most college students.

In order to meet this vision and mission the University has continued to work towards augmentation of traditional revenue streams and streamlining expenses while seeking to expand the revenue base in new and unique ways in order to invest in areas core to the university vision and mission.

When fiscal year 2015 closed, the University remained financially strong. Tuition revenue is stable as student applications and enrollment continue to grow. However, there are a number of challenges that we must manage. State subsidy revenue has declined in real dollars over recent years. We anticipate continued pressure on government expenditures for research and student financial aid. The anticipation of nominal growth from traditional government revenue sources, coupled with our intent to maintain student affordability, create an imperative to continue to explore alternatives to traditional financial strategies. The University must also consider leveraging core assets into incremental revenue while continuing to explore non-traditional revenue opportunities. A strong focus on both revenue enhancement and expense streamlining is required to ensure that resources are in place to fund our strategic initiatives while maintaining a strong balance sheet. President Drake emphasized his commitment to the dual goals of increasing revenue and administrative efficiencies in his Investiture Address by identifying \$200 million in administrative efficiencies and generating \$200 million in revenue over the next five years.

The OSU Health System continues to strengthen its financial position through the opening of the new James Cancer Hospital and Critical Care Tower (CCCT) in December, 2015. The fiscal year 2016 Health System budget sets aggressive targets to deliver improvements in profit margin, cash on hand and debt service ratios. Numerous expense control and productivity initiatives have been implemented or will be implemented during the course of fiscal year 2016. These measures are critical in order to manage the operational risks associated with transitioning into the new facility and the uncertainty surrounding the impact of federal insurance exchanges and Medicare rate reductions.

In fiscal year 2013, we invested \$483 million into our long-term investment pool as a result of leasing our parking operations to a third party. From the investment yield, \$22 million was distributed to campus priorities in fiscal year 2015, bringing the total since inception to \$62 million. An additional \$21 million is expected to be distributed in fiscal year 2016. The money is being used to fund faculty initiatives and research, transportation and sustainability, student scholarships and invest in our University Arts District.

This document presents The Ohio State University's FY 2016 Budget for approval. The Budget is presented on a consolidated basis with the University and Health System also presented as unique operating entities. This document also provides narratives on the overall budgeting process, and the key drivers of revenue and expenses budgeted for FY 2016.

### Vision

The Ohio State University will be the world's preeminent public comprehensive university, solving problems of world-wide significance.

## Foundation of The Ohio State University's Academic Mission

President Drake has directed the University to focus on three specific areas that underpin Ohio State's academic mission:

1. Work to reduce student debt. Education transforms lives, but only if we can deliver on our promise of access to an excellent and affordable education.
2. Re-commit our University to its motto of *Education for Citizenship*, engaging with our community partners to extend our scholarship with the full force and precision of one of the most powerful institutions in the world.
3. Lead our colleagues in exemplifying what it means to be an inclusive university in the 21<sup>st</sup> century, a place where diversity is a defining characteristic and a source of strength.

### Mission

We exist to advance the well-being of the people of Ohio and the global community through the creation and dissemination of knowledge.

## Strategic Context

The FY 2016 budget is further built upon the foundation of The Ohio State University strategic plan. The plan outlines four core goals, with a specific focus for investment across three discovery themes: Health and Wellness, Energy and Environment, Food and Production Safety.

## Core Goals

Four institution wide goals are fundamental to Ohio State's mission and future success and must be reflected in all that we accomplish:

- **Teaching and Learning:** to provide an unsurpassed, student-centered learning experience led by engaged, world-class faculty and enhanced by a globally diverse student body.
- **Research and Innovation:** to create distinctive and internationally recognized contributions to the advancement of fundamental knowledge and scholarship and to solutions of the world's most pressing problems.
- **Outreach and Engagement:** to establish mutually beneficial partnerships with the citizens and institutions of Ohio, the nation, and the world so that our communities are actively engaged in the exciting work of The Ohio State University.
- **Resource Stewardship:** to become the model for an affordable public university recognized for financial sustainability, unsurpassed management of human and physical resources, and operational efficiency and effectiveness.

## Discovery Themes at The Ohio State University

The University's move to eminence will continue to be founded in the University's three discovery themes of **Health and Wellness**, **Food Production and Security**, and **Energy and Environment**. These themes are based on special, broad, and deep expertise across the University. Through these discovery themes, Ohio State will focus its resources and activities on finding durable solutions to issues of global as well as regional importance. The discovery themes are essential elements of Ohio State's strategic planning. The initial area of focus for all three of the Discovery Themes is data analytics.

Data analytics is a process of collecting, organizing, integrating and examining vast amounts of information in order to extract insight. With today's increasingly large, complex, and diverse data sets, problem-solving is more data driven than ever. In this environment, the ability to find, analyze, and interact with these data will be the difference-maker in accelerating the pace of change—from disease prognosis to smart materials; from environmental mapping to sustainable energy systems; from bioinformatics to precision agriculture. As part of this focus, the University has established a new interdisciplinary undergraduate major in data analytics. This major was designed by the colleges of Arts and Sciences, Engineering, Medicine and Fisher College of Business. With this new degree offering, Ohio State becomes the first university in the country to offer an undergraduate degree in data analytics.

Faculty from every college and all six campuses of the University will be encouraged to actively contribute to these discovery themes. Meanwhile, as these colleagues concentrate their efforts on the issues the discovery themes are meant to address, they and others will continue to advance our understanding of history and philosophy, languages and cultures, and the arts as they pursue excellence in our core goals. Our programs in medicine, agriculture, veterinary sciences, engineering, business and many other fields of study are rich and strong because they are grounded by excellence in the arts, humanities and physical as well as social sciences.

## Strategic Finance: Planning for Success

In recent years, we have launched a number of successful initiatives to increase the resources available to support the core academic mission. Revenue generation initiatives have included the establishment of unique partnerships and collaborations, such as the affinity agreements with organizations such as Huntington Bank and Nationwide Insurance; innovative financing strategies such as the issuance of \$500 million in century bonds; asset monetization strategies such as the 50-year parking concession agreement; and strengthening the endowment through diversification and value orientation strategies.

Going forward, the University must increasingly focus on generating additional revenue from traditional and innovative sources, including continued exploration of asset monetization opportunities, enhanced

### Discovery Themes

**Health and Wellness:** will allow faculty from Ohio State's seven health sciences colleges and the Wexner Medical Center to work with partners across the university in nutrition, social work, health education, and public policy, to cite but a few examples. These experts will focus on such issues as disease prevention, community health, and health systems.

**Energy and Environment:** will create an unprecedented interdisciplinary collaboration of experts spanning the university and touching upon every specialization to fully address issues related to energy and environment. By working with experts beyond the university, Ohio State faculty will lead the way in developing scientific and policy responses to the global need for energy and the associated effects on the environment.

**Food Production and Security:** will draw on Ohio State's unique expertise in food, agricultural, and environmental sciences as well as the arts and sciences, health sciences, business, law, and beyond. Working with partners within and outside the university, these experts will focus on enhancing the quality of food and animal feed and ensuring an adequate, affordable and safe food supply for a global population.

funding, continued exploration of public/private partnerships, technology commercialization and endowment growth. We continue to explore these untapped revenue opportunities in addition to the leased parking funding, century bond funding, and current affinity contracts. We continue to focus on our financial investment strategies, streamlining activities and procurement strategies in order to maximize the funding available to advance our goals of Teaching and Learning, Research and Innovation, Outreach and Engagement, and Resource Stewardship.

The University is playing a leadership role in Governor Kasich's Task Force on Affordability and Efficiency. This will allow universities to work together to develop best practices to make significant strides in cost containment. We will also continue to build on our own successful cost containment strategies, which have included strategic procurement initiatives such as reducing the number of suppliers in our database; leveraging the buying power to negotiate more aggressively; implementing systems designed to improve operational efficiencies; lean process reengineering; and supporting the University's sustainability efforts by moving to paperless systems.

By investing in the activities as outlined above, the University will be well on its way of meeting President Drake's goals of increasing revenue by \$200 million and implementing administrative efficiencies that generate \$200 million in savings over the next five years.

## **Fiscal Year 2016 University Budget: Key Themes**

The major themes for the budget this year are affordability, access and quality. The Ohio State University announced a comprehensive freeze on in-state undergraduate tuition, room and board early on in the budget process. Throughout the State of Ohio's Biennial Budget deliberations, student affordability and student debt also were major areas of focus. The final state budget as passed also contained a freeze on undergraduate instructional fees for all institutions, along with a corresponding increase in the State Share of Instruction (SSI). The SSI pool was increased 4.7% in FY 2016 and another 4.0% in FY 2017. Paired with our freeze on costs for in-state undergraduates, President Drake committed to increase financial aid for low- and middle-income Ohioans by \$15 million in FY 2016, with a long term plan to expand need-based student aid by a total of \$100 million over five years. As conversations continued among leadership at the university, it was decided to also freeze instructional fees for master's and doctorate candidates as well.

Fiscal Year 2016 will be the third year of the State of Ohio's new funding model for higher education. This outcome based funding model was established based on recommendations developed by the Commission on Higher Education under the leadership of former Ohio State President Gee. This new model emphasizes degree completion as the main driver for funding and course completions as secondary. It also rewards the ability of the University to retain the best and brightest in Ohio after graduation as well as recognizing the additional financial requirements for assisting at-risk students to degree attainment. The University continues to assess the impacts of the funding model change within the context of growth in distance education and other non-traditional programs across the state.

The Fiscal Year 2016 Budget continues our commitment to hire 160 new tenure or tenure-track faculty by 2019 who will be specializing in disciplines that support the Discovery Themes. Start-up funding is also budgeted to assure that the University can hire the best faculty for our programs.

The budget also focuses on additional compensation for faculty and staff, increasing the institutionally funded financial aid for undergraduate students, supporting colleges with additional revenue generated from tuition dollars, funding for increased benefit costs and priority requests for support operations, all while assuring that general funds are balanced.

The FY 2016 Budget Plan outlines important aspects of the University's financial strategy in the year ahead. The budget plan, coupled with our Annual Financial Report, presents our current financial state and our future opportunities and challenges. It illustrates our financial path for achieving our vision of being the world's preeminent public comprehensive university.

## Fiscal Year 2016 Budget: Financial Statements

The fiscal year 2016 budget includes a consolidated financial statement in addition to discrete financial statements for each of the following segments:

- **The Ohio State University**
- **The Ohio State University Health System**
- **The Ohio State University Physicians Practice Plan**

Given the operational differences between segments, we will provide narratives around the key drivers for each segment.

## Consolidated Financial Statements

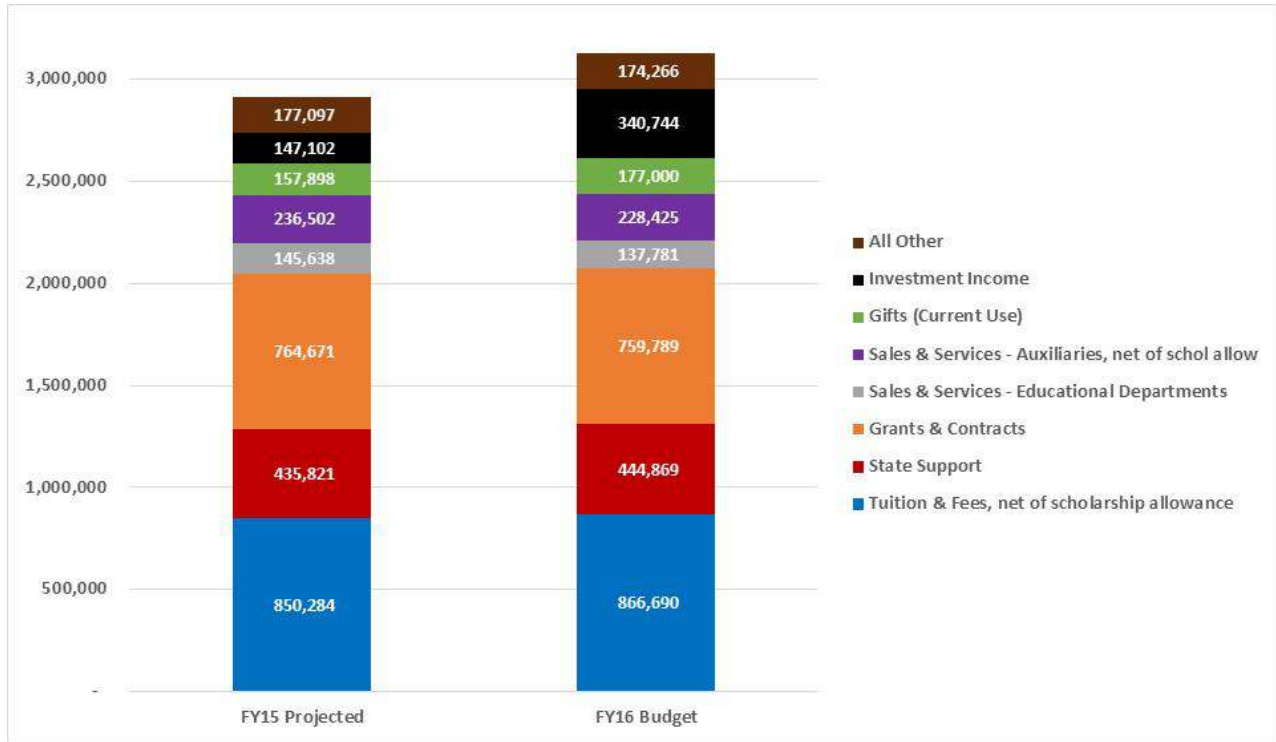
\$ in thousands	Fiscal 2015 Projected Actual	Fiscal 2016 Budget	\$ Change	% Change
<b>Operating Revenues</b>				
Tuition & Fees, net of scholarship allowance	850,284	866,690	16,406	1.9%
Grants & Contracts	699,146	694,443	(4,703)	-0.7%
Sales & Services - Educational Departments	145,638	137,781	(7,857)	-5.4%
Sales & Services - Auxiliaries, net of schol allow	236,502	228,425	(8,076)	-3.4%
Sales & Services - Health System & OSUP	2,724,327	3,002,465	278,138	10.2%
Other Operating Revenues	57,425	55,876	(1,549)	-2.7%
<b>Total Operating Revenues</b>	<b>4,713,322</b>	<b>4,985,680</b>	<b>272,359</b>	<b>5.8%</b>
<b>Operating Expenses</b>				
Salaries	2,372,481	2,487,801	115,320	4.9%
Benefits	685,515	763,972	78,458	11.4%
Fee Authorizations	96,547	95,867	(680)	-0.7%
Student Aid	123,913	144,513	20,600	16.6%
Supplies, Services & Other	1,637,103	1,730,138	93,035	5.7%
Depreciation	296,555	307,000	10,445	3.5%
<b>Total Operating Expenses</b>	<b>5,212,115</b>	<b>5,529,292</b>	<b>317,177</b>	<b>6.1%</b>
<b>Operating Gain (Loss)</b>	<b>(498,793)</b>	<b>(543,611)</b>	<b>(44,818)</b>	<b>9.0%</b>
<b>Non-Operating Revenues (Expenses)</b>				
State Share of Instruction	350,001	359,047	9,045	2.6%
State Line Item Appropriations	85,820	85,823	3	0.0%
Non-Exchange Grants	75,831	75,652	(179)	-0.2%
Gifts (Current Use)	157,898	177,000	19,102	12.1%
Investment Income	147,102	340,744	193,642	131.6%
Interest Expense on Plant Debt	(74,942)	(91,143)	(16,201)	21.6%
Other Non-Operating Revenues (Expenses)	1,512	1,515	3	0.2%
<b>Total Non-Operating Revenues (Expenses)</b>	<b>743,223</b>	<b>948,638</b>	<b>205,415</b>	<b>27.6%</b>
<b>Net Health System Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income Before Other Changes in Net Assets</b>	<b>244,430</b>	<b>405,026</b>	<b>160,597</b>	<b>65.7%</b>
<b>Other Changes in Net Assets</b>				
State Capital Appropriations	45,780	45,875	94	0.2%
Private Capital Gifts	9,672	10,000	328	3.4%
Additions to Permanent Endowments	62,707	61,000	(1,707)	-2.7%
<b>Total Other Changes in Net Assets</b>	<b>118,160</b>	<b>116,875</b>	<b>(1,285)</b>	<b>-1.1%</b>
<b>Change in Net Assets</b>	<b>362,590</b>	<b>521,901</b>	<b>159,312</b>	<b>43.9%</b>



**University Financial Statement (excluding Health System):**

\$ in thousands	Fiscal 2015 Projected Actual	Fiscal 2016 Budget	\$ Change	% Change
<b>Operating Revenues</b>				
Tuition & Fees, net of scholarship allowance	850,284	866,690	16,406	1.9%
Grants & Contracts	688,839	684,136	(4,703)	-0.7%
Sales & Services - Educational Departments	145,638	137,781	(7,857)	-5.4%
Sales & Services - Auxiliaries, net of schol allow	236,502	228,425	(8,076)	-3.4%
Other Operating Revenues	57,425	55,876	(1,549)	-2.7%
<b>Total Operating Revenues</b>	<b>1,978,689</b>	<b>1,972,909</b>	<b>(5,779)</b>	<b>-0.3%</b>
<b>Operating Expenses</b>				
Salaries	1,351,220	1,381,666	30,445	2.3%
Benefits	396,022	430,721	34,700	8.8%
Fee Authorizations	96,547	95,867	(680)	-0.7%
Student Aid, net of scholarship allowance	123,913	144,513	20,600	16.6%
Supplies, Services & Other	653,667	664,195	10,528	1.6%
Depreciation	182,219	170,038	(12,181)	-6.7%
<b>Total Operating Expenses</b>	<b>2,803,589</b>	<b>2,887,000</b>	<b>83,411</b>	<b>3.0%</b>
<b>Operating Gain (Loss)</b>	<b>(824,900)</b>	<b>(914,091)</b>	<b>101,678</b>	<b>10.8%</b>
<b>Non-Operating Revenues (Expenses)</b>				
State Share of Instruction	350,001	359,047	9,045	2.6%
State Line Item Appropriations	85,820	85,823	3	0.0%
Non-Exchange Grants	75,831	75,652	(179)	-0.2%
Gifts (Current Use)	157,898	177,000	19,102	12.1%
Investment Income	147,102	340,744	193,642	131.6%
Interest Expense on Plant Debt	(46,086)	(48,632)	(2,546)	5.5%
Other Non-Operating Revenues (Expenses)	1,512	1,515	3	0.2%
<b>Total Non-Operating Revenues (Expenses)</b>	<b>772,079</b>	<b>991,149</b>	<b>219,070</b>	<b>28.4%</b>
<b>Net Health System Transfers</b>	<b>98,112</b>	<b>103,880</b>	<b>5,768</b>	<b>5.9%</b>
<b>Income Before Other Changes in Net Assets</b>	<b>45,291</b>	<b>180,938</b>	<b>135,647</b>	<b>299.5%</b>
<b>Other Changes in Net Assets</b>				
State Capital Appropriations	45,780	45,875	94	0.2%
Private Capital Gifts	9,672	10,000	328	3.4%
Additions to Permanent Endowments	62,707	61,000	(1,707)	-2.7%
<b>Total Other Changes in Net Assets</b>	<b>118,160</b>	<b>116,875</b>	<b>(1,285)</b>	<b>-1.1%</b>
<b>Change in Net Assets</b>	<b>163,450</b>	<b>297,813</b>	<b>134,362</b>	<b>82.2%</b>

## University Revenue Sources

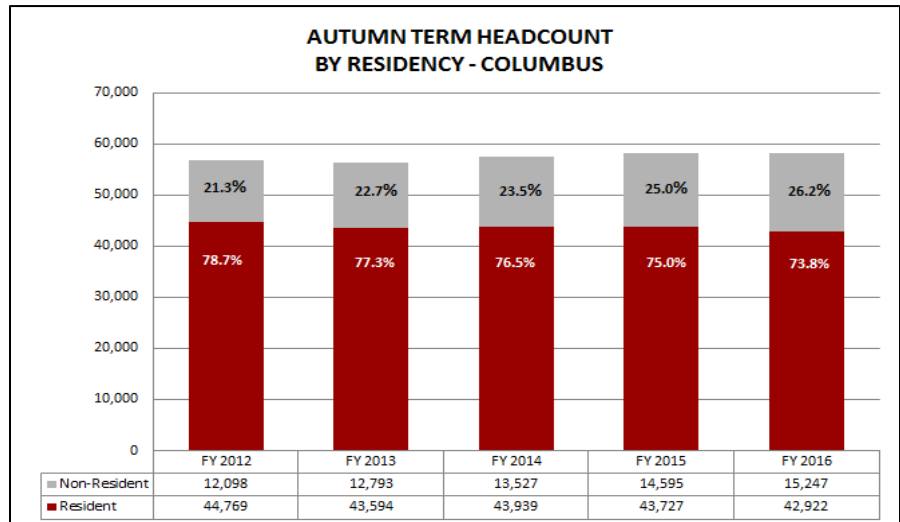


## Tuition and Fees

Gross tuition and fees, before scholarship allowance, are expected to increase by \$26 million, or 2.6 %, to \$1.02 billion. The increase is driven by both an increased mix of non-resident students and increased non-resident fees for fiscal year 2016. Instructional and mandatory fees will not increase in fiscal year 2016. However, for some tagged masters and professional programs differential fees are scheduled to increase. For all student levels, the non-resident surcharge will increase 5.0% across most colleges.

The University is committed to maintaining tuition affordability. However, the limited increases are necessary to partially cover inflation and to provide continued investment in excellence within the core academic mission.

Tuition and fees provide more than 70% of University revenue available to fund the core academic mission. The remaining 30% is largely provided through the State of Ohio instructional subsidy (SSI).



**Enrollment** - The University continues to execute against the most recent Enrollment Plan, which was implemented in fiscal year 2012, to increase the quantity, quality and diversity of the student body. The Plan has been successful in meeting those objectives and in providing higher levels of new students to offset the temporary decline in existing students due to semester conversion which occurred in fiscal year 2013. Enrollment has since stabilized and enrollment for fall 2015 (fiscal year 2016) is expected to be essentially flat versus fiscal year 2015. With many students taking advantage of the free credit hour option in May term, summer revenue-generating enrollments and credit hours continue to lag behind pre-conversion levels.

Regional campuses, which account for 10% of the University's enrollment, continue to be negatively impacted by several factors including continued poor economic conditions in the communities they serve, the decreasing number of high school graduates and the competition from community and technical colleges. As a result, fiscal year 2016 enrollments are projected to decline an average of 1.6% over fiscal year 2015 levels.

### STUDENT ENROLLMENT FOR AUTUMN TERM

#### AUTUMN FY 2012 - FY 2016

Headcounts	2012	2013	2014	2015	2016	1 YR Chg	1 YR % Chg	5 YR % Chg
Columbus	56,867	56,387	57,466	58,322	58,169	-153	-0.3%	2.3%
Lima	1,306	1,131	1,077	1,056	1,035	-21	-2.0%	-20.8%
Mansfield	1,388	1,265	1,204	1,188	1,188	0	0.0%	-14.4%
Marion	1,525	1,273	1,259	1,204	1,120	-84	-7.0%	-26.6%
Newark	2,677	2,390	2,315	2,396	2,343	-53	-2.2%	-12.5%
ATI	666	612	643	702	755	53	7.5%	13.4%
<b>Grand Total</b>	<b>64,429</b>	<b>63,058</b>	<b>63,964</b>	<b>64,868</b>	<b>64,610</b>	<b>-258</b>	<b>-0.4%</b>	<b>0.3%</b>

**Undergraduate Fees** – Resident instructional fees will not increase in fiscal year 2016 at all of the Ohio State campuses. Also, the general and mandatory fees, including the recreation fee, student activity, student union facility fee, and COTA bus fee will again not change in fiscal year 2016.

**Graduate and Professional Fees** - Masters and PhD instructional fees will not increase in fiscal 2016. Some graduate and professional students pay a higher or differential instructional fee based principally on market demand and market pricing. Revenue generated from these increases is earmarked to support the graduate and professional programs that generate the fee income. Most differential fees are not expected to increase, while some are budgeted to increase between 2% and 8% in fiscal year 2016.

**Non-Resident Surcharges** - Effective Autumn term fiscal year 2016, the non-resident surcharge will increase 5.0% for most undergraduate, graduate, and most professional programs at each campus. Exceptions to this include the Colleges of Law and Optometry, which will see no increase, four graduate business programs, an on-line FAES program and an on-line Engineering Program that charge a flat non-resident surcharge.

**Program, Technology, and Other Fees** - Several colleges and academic programs have established additional fees to support specific programs and initiatives. These include program fees designed to provide financial support for specific programs, technology fees, international student fees, and course fees and distance education fees.

**Comparison with Selective Ohio Peers** - Among Ohio's public universities, Ohio State ranks highest in academic reputation, yet has the second lowest undergraduate student fees among Ohio's six public four-year universities with selective admissions. Given the continued commitment to keep tuition affordable by not raising resident undergraduate rates in the 2015-16 academic year, Ohio State will continue to have one of the lowest student fees among the selective public institutions. This makes Ohio State an excellent value for students and taxpayers.

**UNDERGRADUATE RESIDENT FRESHMEN TUITION & FEES - AY 2015 & AY 2016  
FULL-TIME RATES FOR OHIO SELECTIVE PEER INSTITUTIONS**

Ohio Peer	US News Rank*	2015	2016	% Change
Miami	81	\$14,013	\$14,013	0.0%
Cincinnati	136	\$11,000	\$11,000	0.0%
Bowling Green	171	\$10,590	\$10,590	0.0%
Ohio University**	105	\$10,536	\$10,536	0.0%
<b>Ohio State</b>	<b>37</b>	<b>\$10,037</b>	<b>\$10,037</b>	<b>0.0%</b>
Kent State	189	\$10,012	\$10,012	0.0%
Average		\$11,031	\$11,031	0.0%

Sources: Ohio Board of Regents Fall Survey of Student Charges (AY 2015) except Bowling Green which is provided by BGSU; campus representatives and campus websites (AY 2016). FY 2015 Tuition and Fees are the published institution rate for resident new freshmen.

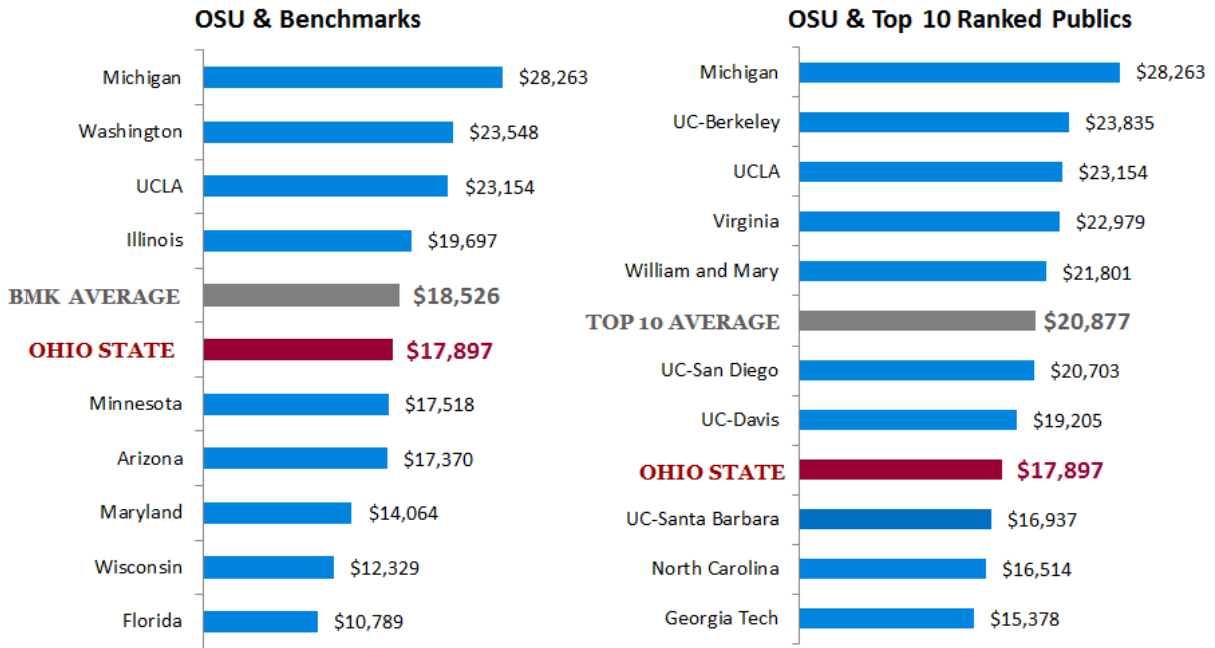
\* **UG Academic Reputation Rank** (formerly known as the Peer Assessment Rank) is based on scores from the U.S. News and World Report's 2015 Best Colleges Rankings.

\*\*Ohio University is moving to the tuition guarantee next fall; so the institution has a tuition rate for new freshmen (\$11,548) that is different from continuing students (\$10,536). As of 6-30-15.

**Comparison with Benchmarks and Top Public Schools** - In comparing Ohio State with our peer institutions on tuition and fees (latest data available is fiscal year 2013), tuition and fee revenues per student FTE were 3.4% below the average of OSU's benchmark institutions and 14.3% below the top 10 ranked public institutions' average.

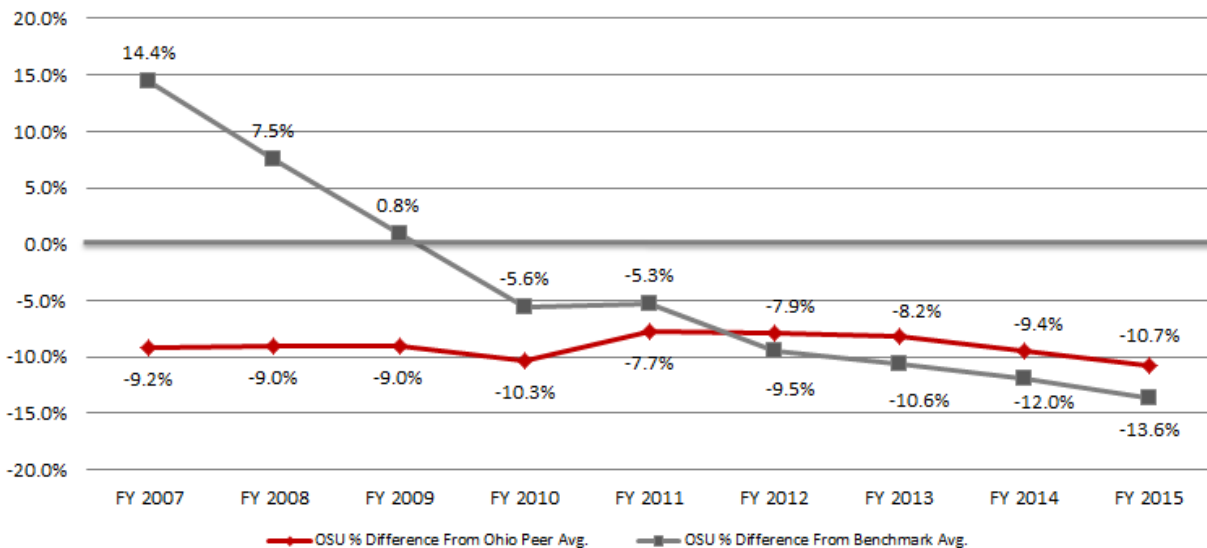
Ohio State ranks below the benchmark and top ten ranked publics averages in tuition and fee revenues per student FTE (-3.4% Benchmarks; -14.3% Top 10).

TUITION AND FEE REVENUE PER STUDENT FTE: FY 2013



Sources: IPEDS Finance Survey and Fall Enrollment Survey. Includes all tuition and fees assessed against students for education purposes, encompassing all levels of students, all residency types, as well as all technology, program, course, clinic, etc. fees. Benchmark institutions are considered OSU's peers or aspirational peers as they represent high quality institutions that most closely resemble OSU in organization and mission. Top ten ranked public schools are based on the U.S. News and World Report's 2013 Best Colleges rankings (National University) and incorporates the scoring for all indicators.

OSU's Undergraduate Resident Tuition Compared to Current Ohio Peers/Benchmarks % Difference From Average



Sources: AAUDE, IPEDS, & Ohio Board of Regents

Again, even among other highly ranked institutions across the nation, Ohio State continues to be an excellent value for students.

## State Support

The State of Ohio is emerging from the Great Recession. Unemployment in the state, once at 10.6% in February of 2010, is currently at 5.2% (June 2015). The state finances appear to be strengthening and the state projects to have an unencumbered ending fund balance of \$1.3 billion at the end of fiscal year 2015. This strengthening economic position enabled the leadership at the State to increase support for higher education.

## State Share of Instruction (SSI)

The SSI allocation is the State of Ohio's primary funding support for enrollments and degree completions at its colleges and universities. The SSI funds campuses on the basis of several criteria including successful course completions, indexed by financially and academically at-risk resident undergraduate students, degree completions with added funding for degree completions by undergraduate at-risk students, and a number of other criteria intended to advance the goals of the state.

The state budget increases SSI funding by 4.7% from \$1.82 billion in FY 2015 to \$1.90 billion in FY 2016, and another 4.0% to \$1.98 billion in FY 2017, but also holds instruction and general fees in both years to 2015 levels. In total the university projects to receive \$359 million in SSI funding in FY 16 an increase of \$9 million over ending FY 15. Because of the 3 year averaging used in the SSI calculations, the fiscal 2016 allocation uses enrollments and degrees awarded in fiscal 2013, 2014, and 2015. The increase in enrollments and degrees that happened during the last year of quarters, fiscal 2012, was not used in the calculation of fiscal 2016 SSI. However, the university's total share of SSI remains relatively stable with past years.

Fiscal 2016 will mark the third year of the implementation of the recommendations of the committee chaired by former President Gee. In the fall of 2012, Governor Kasich asked former President Gee to chair a committee comprised of the presidents from Miami University, Ohio University, Wright State University, and Shawnee State University to recommend changes to the State Share of Instruction (SSI) formula to better align it with the goals of the state. The committee was tasked with finding ways to use the formula to support the following objectives:

- Increase participation rates
- Encourage the best and brightest to attend
- Improve graduation rates
- Make higher education more affordable
- Graduate students with the skills they need
- Encourage graduates to stay in Ohio

The committee recommendations were endorsed by the presidents of all public colleges and universities in the state, as well as Governor Kasich, and have been incorporated into each subsequent budget bill.

In its first two years the formula:

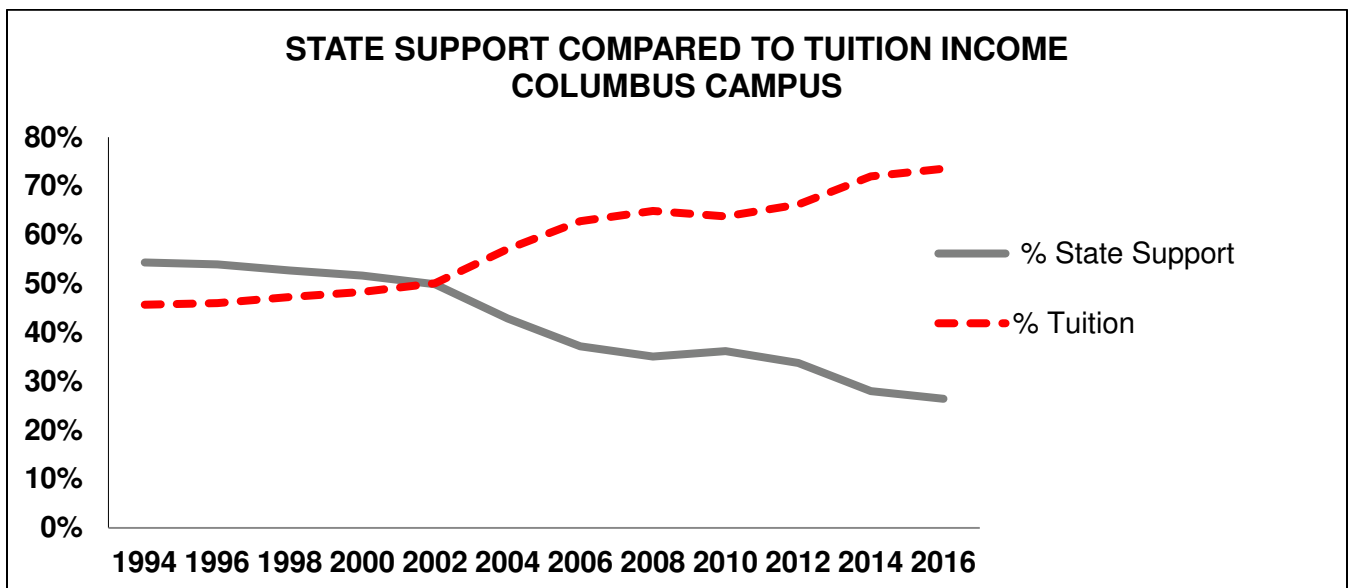
- shifted to rewarding degree recipients
- adopted a universal 3 year average as the basis of calculation for distribution of the allocations
- adopted STEM weights to degree completions
- removed the re-allocation of funds from campuses to those whose allocations had dropped below a certain threshold

- combined the regional campus allocations with the main campuses,
- awarded proportional degree credits for transfer students
- awarded associate degree credits for all campuses
- implemented proportional degree credits for out of state graduates that remain the in the state

In fiscal 2016 the formula:

- allows funding of more than one degree earned by a student
- caps the bonus awarded for degree recipients that started their careers outside the IUC institutions
- caps funding for students that were awarded an associate and then a baccalaureate to the baccalaureate amount

The university is engaged in ongoing discussions about the impact of the funding changes on its campuses and is involved in discussion with the Interuniversity Council of Ohio and the Ohio Department of Higher Education (formerly the Ohio Board of Regents) on ways that the funding formula can better meet the needs of the State.



### State Line Item Support

In addition to SSI funding the university also receives funding directed to specific purposes. In FY16 the university expects to receive \$86 million in line item funding the same as projected ending FY 2015.

### Capital Appropriations

Ohio State also receives capital allocations from the State of Ohio used to improve the physical infrastructure of the University. The state capital budget process occurs in the off years from the state operating budget process. The fiscal year 2015-16 capital process allocated approximately \$99.2 million to the University, of which approximately \$45.9 million is expected to be received in fiscal year 2016. These allocations will be used to fund the renovations of Pomerene and Oxley Halls to support Discovery Themes, as well as funding renovations and repairs at all Ohio State campuses.

## Grants and Contracts

Grants and contracts revenue is administered in two ways: recorded by individual units in segregated grants and contracts funds, or as sponsored projects administered by the Office of Sponsored Programs. For fiscal year 2016, revenue from grants and contracts (including non-exchange grants) is planned at \$760 million, which is down slightly from the fiscal year 2015 projections due to uncertainty with federal research dollars.

Of the \$760 million, \$511 million is administered by the Office of Sponsored Programs and \$249 million is administered directly by colleges and support units. Projects administered by the Office of Sponsored Programs typically have more stringent process and documentation requirements than projects that are directly administered through the colleges and support units.

## Sponsored Research Programs

The University secures funding for sponsored research programs from a variety of external sources. External grants are awarded by federal, state and local agencies along with private foundations and corporate sponsors. Total revenue for sponsored research programs administered by the Office of Sponsored Programs is expected to remain essentially flat at approximately \$511 million.

The sponsored research revenues discussed above include facilities and administrative (F&A) recoveries which are projected to be \$102 million which is essentially flat to fiscal year 2015 levels. F&A costs are recovered from most sponsored programs to offset the cost of maintaining the physical and administrative infrastructure that supports the research enterprise at the University. It is important to note that direct and indirect cost expenditures do not necessarily align when comparing expected revenue streams, and this occurs for two reasons. First, certain direct cost expenditures do not recover F&A. Second, not all sponsors allow the University to recover F&A at the University's fully negotiated rate.

Sponsored research funding comes from a variety of sources, each of which is impacted by economic and political considerations. For example, the federal government is by far the largest source of research support. However, federal research budgets are essentially flat but the number of proposals being submitted is increasing, so funding rates are decreasing. In addition, State funding is being directed toward private enterprises rather than to research development activities at universities.

The University is working to mitigate ongoing downward trends using two primary strategies. First, we are actively focusing on increasing the competitiveness of researchers through activities internal to the University. This effort includes facilitating multidisciplinary research to take advantage of the breadth of expertise at the University through the Discovery Themes initiative; establishing new centers focused on current and emerging research challenges; creating a proposal development center; and establishing and maintaining cutting edge core facilities to support our growing community of research-intensive faculty. The second strategy involves building external relationships that will help grow the University's portfolio of federally-funded research, expand strategic partnerships with industry and promote and develop the Ohio Technology Consortium (OH-Tech).



## College / Support Unit Administered Grants and Contracts

Revenue for grants and contracts administered directly by individual colleges and support units is expected to decrease from \$184 million projected for fiscal year 2015 to \$173 million budgeted for fiscal year 2016 due to federal grant uncertainty. Non-exchange grants and contracts, such as Pell Grants and OCOG, are expected to remain flat.

## Sales and Service Revenues

**Sales and Services of Educational Departments** – Sales and services of educational departments are expected to decrease \$7.8 million, or 5.4% versus fiscal year 2015, driven largely by a decrease of \$4.3 million in OHTech VMWare revenue, a decrease of \$2.7 million in Student Life due to a decrease in student health insurance rates, and a reduction in fees within Education and Human Ecology in order to decrease cash reserves of \$1.3 million. Other revenue sources consist largely of clinical operations in colleges such as Optometry and Veterinary Medicine and non-college departments such as Recreational Sports.

**Sales and Services of Auxiliary Enterprises** - Student Life, Athletics, and Business Advancement comprise the majority of sales and services of auxiliary enterprises. Operating Revenue from sales and services of auxiliary enterprises is expected to decrease \$8 million, or 3.4%. This decrease is driven primarily by fewer anticipated stadium and arena events in FY16.

## University Budget: Expense

### *Salaries and Benefits*

**Salaries** – Salary expense is expected to increase by \$30 million or 2.3% over fiscal year 2015 projections. Faculty and staff salary guideline increases of up to 2.0% have been included in the budget for fiscal year 2016. Additionally, there is proposed 1% merit based cash pool for faculty.

Consistent with prior years, the approved salary guidelines take into consideration the financial condition of the University as well as statistics of the current labor market. The University continues to employ its philosophy of setting faculty salaries at a level that will maintain or advance Ohio State's position nationally for the highest quality faculty, and to set staff salaries to be competitive with the local employment markets.

**Benefits** - Benefit costs are expected to increase by \$35 million or 8.8% over fiscal year 2015. Benefits are driven by the 2% salary guideline increase, which directly affects the retirement plan contribution expenses and a 7% average rate increase on other benefit plans combined. Benefits include the University's contribution to employee retirement plans, various medical, dental, vision, life and disability plans, employee and dependent tuition plans and University expense related to compulsory plans, such as workers' compensation and unemployment compensation.

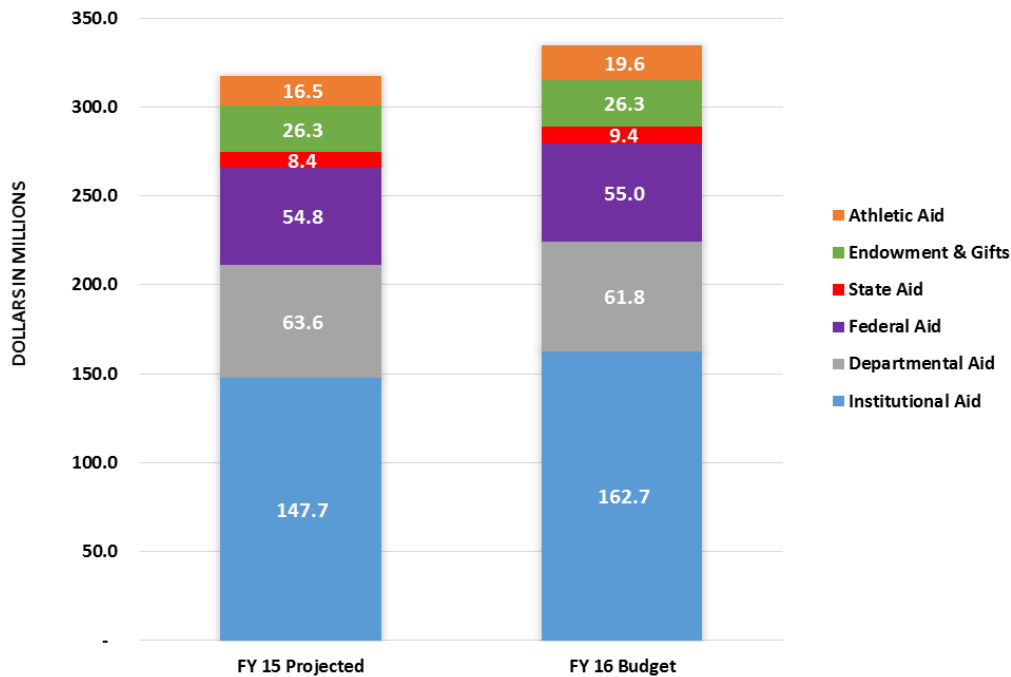
Retirement Plans - University employees are covered by one of three retirement systems. The university faculty is covered by the State Teachers Retirement System of Ohio (STRS Ohio). Substantially all other employees are covered by the Public Employees Retirement System of Ohio (OPERS). Employees may opt out of STRS Ohio and OPERS and participate in the Alternative Retirement Plan (ARP) if they meet certain eligibility requirements. Under each of the plans, the University contributes 14% of the employee's pay to the plan annually, while the employees contribute 10%. Vesting varies by plan.

Medical Plan - The University is self-insured for employee health insurance. Fiscal year 2016 medical plan costs are budgeted based on historical cost trend data, projected employee eligibility, and expected plan changes associated with governmental regulations. Given these factors, we are projecting a 7.5% increase for fiscal year 2016 across all medical plans. The University will continue to monitor the impact the new health care laws will have on the University as an employer as legislation and regulations evolve.

## Student Financial Aid

Financial Aid is a critical investment of resources that keeps the cost of education manageable for students. The Ohio State University engages both the federal and state governments in conversations to stress the importance of financial aid and reasonable loan programs for students. Interactions with donors also stress the importance of gifts that support financial aid.

### FISCAL 2016 BUDGETED FINANCIAL AID SOURCES



The financial aid plan seeks to advance two specific goals for the University: to invest in the quality, quantity and diversity of students in order to continue to move Ohio State towards its goal of being in the top ten public universities in the country; and to invest in students to fulfill our role as the land grant university for the State of Ohio, whereby access to college is afforded to those students with limited resources. The University continues to work to support both goals and continues to develop the appropriate balance in moving the University towards eminence. Fundraising efforts are also underway through various initiatives including the Ohio Scholarship Challenge in which all 88 Ohio counties are raising funds to recruit students from each county to attend Ohio State.

Ohio State expects to distribute a total of \$334.8 million of financial aid, excluding graduate fee authorizations, to students in fiscal year 2016. Sources for the aid includes institutionally funded aid, federal and state programs, and gifts and endowments. The University financial statements present a portion of financial aid, in accordance with GASB accounting requirements, as an allowance against gross tuition and, in the case of Athletic scholarships, an allowance against Auxiliary sales. For fiscal year 2016, \$194.7 million of the \$334.8 million of financial aid has been presented as allowances.

Institutionally funded financial aid is expected to increase by \$15 million, or 10.1%, in fiscal year 2016 to a total of \$162.7 million. This increase is driven by further investments in financial aid to support need-based financial aid, as the President has committed to significantly increasing financial aid for needy

students in order to help to mitigate ongoing increases in student debt. It is currently anticipated that an additional \$15 million will be budgeted each year beginning in FY 2016, growing to a total annual investment of up to \$100 million.

Federal financial aid, which consists primarily of Pell Grants and some Supplemental Educational Opportunity Grant (SEOG), is expected to slightly increase by \$0.2 million to \$55 million in fiscal year 2016. State financial aid is expected to increase \$1.0 million in fiscal year 2016 to \$9.4 million and is driven by funding levels for programs such as the Ohio College Opportunity Grant (OCOG). Donor and other funds are also expected to remain flat to fiscal year 2015 actuals at \$26.3 million.

Athletic scholarships are planned to increase \$3.1 million to \$19.6 million due to a cost attendance adjustment. The remaining aid provided directly by colleges for graduate fellowships and awards is projected to decrease \$1.8 million in FY16.

### ***Fee Authorizations***

Fee Authorizations are an additional component of student aid directed toward graduate student appointments. Total University Fee Authorization expense is expected to be relatively flat at \$96 million in fiscal year 2016.

### ***Supplies & Other Expenses***

Supplies and Other Expenses are projected to increase \$10.5 million or 1.6% versus fiscal year 2015. The primary driver is an \$11.8 million increase in utilities cost versus fiscal year 2015 and general inflationary increases.

**Utilities** - Columbus campus utilities expense is expected to increase by \$11.8 million, or 11.9% over the fiscal 2015 budget to \$116 million. The increase is driven primarily by purchased power costs related to higher consumption brought on by the opening of the North Residential District.

**Building Maintenance and Custodial Services** - Services provided include repairs resulting from normal wear and tear, including plumbing, central HVAC and electrical systems, elevator repair and maintenance, and maintenance of the building envelope, including windows, foundations, walls, and floors. Maintenance expenses are expected to decrease by \$326,000, or 1.0%, in fiscal year 2016 to \$31.9 million. The decrease is driven primarily by cost savings efforts.

Custodial expenses are expected to increase by \$141,000, or 0.9%, in fiscal year 2016 to \$16.7 million. For fiscal year 2016, contract services will provide custodial services for approximately 56% of Columbus campus buildings.

**Other Changes in Supplies & Other** – These increases in utilities, building maintenance & custodial services and other inflationary increases are partially offset by decreases in other expense categories. Cost of Sales reductions attributed to fewer planned events at the Schottenstein Center and Stadium of approximately \$6 million is a primary offset. Also, a roughly \$3 million investment pertaining to Distance Education and eLearning non-capital equipment occurred in fiscal year 2015 and is not budgeted in fiscal year 2016. Additional university wide reductions are budgeted in travel of \$1.7 million and supplies of \$1.3 million.

### ***University Overhead***

Overhead is charged to non-general funds units to help fund centrally-provided services. In FY 2016, \$75 million is expected to be allocated via internal charges to fund centrally-provided services, an increase of

\$2 million (2.7%) from fiscal year 2015. Since overhead is an intra-university allocation, entries are eliminated in the financial statement consolidation process.

Specific expense categories comprising the overhead rates include Facilities Support, Administrative Support, and Specialized Support (Health Administration and Student Services). Different overhead rates are calculated based on participation in the different expense categories. The base rate includes all expense categories; other rates are calculated to include only those expenses applicable to those units. For example, the regional campus rate includes only the insurance, academic administration, and central support expense categories. For FY 2016, the rates ranged from 2.6% for the Wexner Medical Center to 5.7% for most earnings operations. The calculated overhead rates for fiscal year 2016 are stable compared with fiscal year 2015 rates, reflecting moderate growth in both revenues and allocated overhead costs.

## Advancement

The University launched the public phase of its \$2.5 billion *But for Ohio State* campaign in October 2012. The fundraising campaign invites those who believe in Ohio State to invest in our students, our faculty, and our potential. By supporting Ohio's land-grant institution, alumni, friends, parents and partners can help us secure educational opportunities for futures generations of students and meet the enormous challenges we face as a society. Campaign proceeds will be used to fund scholarships to attract the most promising students, elevate faculty, create modern learning environments, promote multidisciplinary research, and drive high-impact innovation.



In FY 2016, the University expects to report "New Fundraising Activity" of \$450 million, including pledges and certain private contracts, by engaging a variety of constituents, including students, faculty and staff, alumni, friends, corporate partners and private foundations. The Advancement strategic plan focuses on aligning fundraising with communications and alumni/constituent engagement to use innovative funding approaches with Ohio State's partners across all facets of the University.

The Advancement related line items within the fiscal year 2016 financials are representative of expected cash receipts for current use gifts and gifts provided as endowment additions. Any fundraising activity generated from private contracts would be reflected as Grants and Contracts. Pledges of \$88 million where we do not expect to receive cash in fiscal year 2016 have been excluded.

## Financial Services and Investments

The Office of Financial Services manages cash, short and intermediate term investments and other funds totaling over \$2.0 billion. They also oversee a debt portfolio of \$2.7 billion. In performing these functions, the office serves as internal bank to the University taking deposits, issuing debt, investing operating funds and approving loans. The internal bank is a framework for coordinating these activities and providing a consolidated view of the associated assets, liabilities, revenues and expenses.

The Office of Investments manages the Long Term Investment Pool (LTIP), which totals over \$3.6 billion and includes gifted endowment funds, designated funds and a significant portion of operating funds. Through a partnership with external managers, the Office of Investments has adopted an asset allocation model for the LTIP that groups assets into three broad categories. This model enables the investment

team to build a portfolio of specialized investment teams around the world to implement our strategic allocation and to be responsive to changing market conditions.

**Investment Income** - Investment income on cash, short and intermediate term investments is budgeted at \$14 million, a \$ 3.5 million increase over our fiscal year 2015 forecast. The fiscal year 2016 budget reflects the continued low interest rate environment.

The LTIP is budgeted to return \$357 million, at an 8.0% return, in fiscal year 2016. The LTIP has produced a 2.7% net of investment fee return, and \$140 million net investment income in the first 9 months of fiscal year 2015. This compares to a 14.4% return and \$577 million for the full fiscal year 2014.

**Debt** - The proceeds of past debt issuance have been utilized to fund major construction projects including the Wexner Medical Center expansion and dormitory refurbishments, as well as significant campus infrastructure improvements .

The debt is comprised of a mix of tax exempt and taxable bonds. Over 78 % of the outstanding debt balance is comprised of fixed rate obligations ranging between 1.2% and 5.00%. The remainder is variable rate agreements. The variable rates, most of which are subject to change every seven days, averaged 0.04% through the first ten months of fiscal year 2015 and have a 15 year average of 1.2%. Under the terms of the variable rate agreements, the rates cannot exceed 8% or 12%, depending on the issue.

The University expects to incur approximately \$104 million of interest expense on plant debt in fiscal year 2016, an increase of \$9 million over fiscal year 2015 projected levels. Approximately \$19 million will be capitalized resulting in a net expense of \$76 million for fiscal year.

## Health System

\$ in thousands	Fiscal 2015 Projected Actual	Fiscal 2016 Budget	\$ Change	% Change
<b>Operating Revenues</b>				
Inpatient Services Revenue	3,929,723	4,177,618	247,895	6.3%
Outpatient Services Revenue	3,385,592	3,588,563	202,971	6.0%
Deductions from Patient Revenue	(5,051,095)	(5,274,871)	(223,776)	4.4%
Other Operating Revenue	102,276	128,938	26,662	26.1%
<b>Total Operating Revenues</b>	<b>2,366,496</b>	<b>2,620,248</b>	<b>253,752</b>	<b>10.7%</b>
<b>Operating Expenses</b>				
Salaries	722,707	786,321	63,614	8.8%
Benefits	234,731	274,536	39,805	17.0%
Professional Fees	102,977	104,678	1,701	1.7%
Supplies	263,540	287,971	24,431	9.3%
Drugs & Pharmaceuticals	206,807	262,967	56,160	27.2%
Services	269,651	276,779	7,128	2.6%
Residents	49,081	52,335	3,254	6.6%
University Overhead	49,901	48,902	(999)	-2.0%
Depreciation & Amortization	114,336	136,962	22,626	19.8%
Interest	28,856	42,511	13,655	47.3%
<b>Total Operating Expenses</b>	<b>2,042,587</b>	<b>2,273,962</b>	<b>231,375</b>	<b>11.3%</b>
<b>Operating Gain (Loss)</b>	<b>323,909</b>	<b>346,286</b>	<b>22,377</b>	<b>6.9%</b>
Net Non-Operating Revenue	1,788	1,415	(373)	-20.9%
<b>Excess of Revenue over Expenses</b>	<b>325,697</b>	<b>347,701</b>	<b>22,004</b>	<b>6.8%</b>
Medical Center Investments	(135,032)	(140,000)	(4,968)	3.7%
<b>Change in Net Assets</b>	<b>190,665</b>	<b>207,701</b>	<b>17,036</b>	<b>8.9%</b>

## ***OSU Wexner Medical Center Health System***

The OSU Wexner Medical Center, which is comprised of the Health System, OSUP (Physicians) & College of Medicine (COM), has an operating budget which provides an overall operating margin of \$265 million. The operating margin for the OSU Wexner Medical Center Health System (Health System) is budgeted at \$346 million for fiscal 2016. The Health System's model of continued support of Physicians and COM is expected to total \$140 million for FY16.

### ***Revenue Drivers***



Overall revenue is budgeted to increase approximately 10.7% compared with the current year rate of 11.0%. Activity increases account for approximately 7.0% and rates account for 3.7% of FY 2016 growth. Inpatient and outpatient activity growth is expected to be consistent over the fiscal year as the James Cancer Hospital continues its growth in the CCCT and University Hospital begins to backfill the vacated space.

Medicaid Expansion continues to be favorable for the Health System as patients previously covered under charity programs now have coverage. This change in coverage has led to a substantial decrease in charity care write offs. Medicaid has made additional rate cuts in order to fund the expansion. As a result of expanded federal insurance exchange coverage there has been a significant increase in bad debts related to higher deductible plans. Overall the expansion and exchanges have had a positive impact on operating revenues and are expected to continue in fiscal 2016.

Medicare inpatient rates will see a decrease while outpatient rates will increase slightly. Managed care arrangements are negotiated through the end of 2015 and in some cases into 2016. Quality and risk-based contracts as well as tiered pricing are expected to be prevalent in ongoing negotiations with payors. This budget does not anticipate significant negative impacts to fiscal 2016. The payment increases for managed care contracts provides most of the 3.7% rate growth noted above. There are also no planned list price increases in this budget.

### ***Expense Drivers***

Expenses before interest and depreciation will grow by 10.2% compared to the current year growth of 4.4%. The fiscal 2016 budget includes \$41 million in increased drug cost associated with the specialty pharmacy and new FDA approved oncology drugs. Excluding those costs, expenses will grow at approximately 7.0%, of which 3.8% will be activity driven and 3.2% rate driven. Salary increases averaging 2% overall will be given to employees. Benefit rates are increasing 7.5% as a result of increased medical premiums and subsidizing physician benefits previously being underpaid. Expense management initiatives will continue to be an emphasis during fiscal 2016. Labor productivity has been held equal to or less than the current year's staffing models.

### ***EBIDA and Profitability***

With a full year of the CCCT open, depreciation and interest expense will increase from \$143 million to over \$179 million and debt service will exceed \$93 million. The increase in depreciation and interest expense dilutes the 2016 operating margin growth. Knowing that the opening of the building would have material impact on operating margin, the Health System has historically utilized EBIDA (Earnings before



Interest, Depreciation, and Amortization) as a metric to provide comparability across fiscal years. The Health System set an EBIDA margin target in 2016 of 20.1%. Margin is budgeted to increase from \$324 million in 2015 to \$346 million in 2016, while EBIDA increases from \$467 million to \$526 million.

### ***Cash Management***

Operating EBIDA margin is expected to continue to grow in FY16 by 1.8%, which will provide funding to service the increased debt, grow cash by five days and fund other working capital needs associated with impacts of ICD-10 implementation. The Health System will also increase its support for clinical and academic activities to \$140 million in 2016 and the capital budget will increase by \$38 million to \$106 million, equal to 90% of depreciation. Fiscal 2016 capital spend on a cash flow basis will be \$126 million due to previously approved capital projects still in process.

### ***Continued Growth***

The Health System will continue to grow operations with three major projects beginning to take shape during fiscal 2016. The Jameson Crane Sports Medicine Institute, the Brain and Spine Hospital and Upper Arlington Outpatient Care Center are all anticipated to begin operations during calendar year 2016. These projects will be funded by donations, operating capital funds and university borrowings.

Overall the Health System is coming off of one of its strongest financial years and the fiscal 2016 budget looks to continue to build off of that momentum. However, payment transformation will continue to put pressure on providers to link payments to quality, cost and outcomes. As these new models take shape, changes to care coordination will drive the need for continued collaboration between the Health System, OSUP and the College of Medicine.

## OSU Physicians, Inc.

\$ in thousands	Fiscal 2015	Fiscal 2016	\$ Change	% Change
	Projected Actual	Budget		
<b>Operating Revenues</b>				
Net Patient Revenue	368,137	392,523	24,386	6.6%
Other Operating Revenue	-	-	-	-
<b>Total Operating Revenues</b>	<b>368,137</b>	<b>392,523</b>	<b>24,386</b>	<b>6.6%</b>
<b>Operating Expenses</b>				
Staff Salaries & Benefits	76,096	79,342	3,246	4.3%
Supplies & Pharmaceuticals	32,239	30,164	(2,075)	-6.4%
Services	33,992	34,080	88	0.3%
General Administrative Expenses	10,317	12,773	2,457	23.8%
Other Expenses	14,012	7,628	(6,384)	-45.6%
<b>Total Operating Expenses</b>	<b>166,656</b>	<b>163,989</b>	<b>(2,668)</b>	<b>-1.6%</b>
<b>Excess of Revenue over Expenses Before Provider Expenses</b>	<b>201,481</b>	<b>228,534</b>	<b>27,054</b>	<b>13.4%</b>
Provider Expenses	228,139	246,852	18,713	8.2%
<b>Excess of Revenue over Expenses After Provider Expenses</b>	<b>(26,658)</b>	<b>(18,318)</b>	<b>8,341</b>	<b>-31.3%</b>
Net Non-Operating Revenue	2,569	3,438	868	33.8%
Medical Center Investments	36,920	36,120	(800)	-2.2%
<b>Change in Net Assets</b>	<b>12,831</b>	<b>21,240</b>	<b>8,409</b>	<b>65.5%</b>

Total revenue is budgeted to increase \$24M or 6.5% over FY15 projections. Total revenue includes net patient revenue and other revenue. Net patient revenue is budgeted to increase \$17M or 5.5% over FY15 projection. The increase in net patient revenue is due to faculty recruitment, increased clinical productivity, and improved payment rates as a result of the Affordable Care Act.

Total expenses increased \$16M. Expense categories with the largest increases were staff and physicians salaries & benefits. Net new physicians in FY16 is 78. Net new staff in FY16 is 43.

The FY16 budget includes revenue and savings opportunities identified during departmental effectiveness and efficiency (i.e. DEE) meetings. Opportunities identified include adjusting clinical time to match benchmark targets, completion of support staff centralization, where possible, and complete the transition of OSUP's purchasing function into the medical center's purchasing system.

## University Budget Process

For the FY 2016 Budget Plan, the University continued to implement a revised budgeting process that encompasses all funds of the University. This approach affords a holistic view of all operations of the University in an easily understood format that will enable the University to highlight the evolution of funding sources. This will allow leadership to make informed strategic decisions in a timely manner.

This all funds, total operating budget will provide the base framework for evaluating the activities of all academic and support units within the University, allowing proactive responses to changing economic issues as they arise.

### Budget System

The University uses a budget system that is comprised of two components: a modified Responsibility Center Management (RCM) model and the strategic investment of central funds. This structure allows for decentralized decision making and control of financial resources at the colleges and support units. The modified RCM budget model assigns substantial control over resource decisions to individual colleges and support units. The underlying premise of the University's decentralized budget model is entrusting academic and support unit leaders with significant control over financial resources, leading to more informed decision making and better results and outcomes for the University as a whole. Through this decentralized model, colleges in particular are incentivized to increase resources by teaching more credit hours and increasing research activity.

The OSU Health System and OSU Physicians, Inc. prepare their budgets based upon projected activity and associated costs. External factors, such as government regulations and reimbursements rates, as well as contractual agreements with health care payers also play an integral part in developing the health system's budget.

### Fund Accounting

The University's budget is developed and managed according to the principles of fund accounting. We manage over 20,000 active expendable funds and over 5,100 endowment principal funds through a robust accounting system. Revenue is segregated into a variety of fund types, the use of which is governed by the restrictions of the specific fund. Some fund types are unrestricted, including general funds and some earnings funds. Others have restrictions derived from the source of the revenue, including grants and contracts received from government agencies, foundations, and other outside sponsors. Individual funds are set up to ensure strict adherence to the terms of the grant or contract that governs these funds.

**“As the University's sources of funding continue to evolve, it has become evident that a consolidated view of all sources of funding received and monies spent is necessary to make informed decisions in a timely manner.”**

Endowments are another type of restricted fund, where separate funds are set up to preserve the corpus or principal of the gifts. As those funds earn investment returns, annual income distributions are made out of the endowment fund and into a current fund for spending in accordance with the donors' restrictions. The segregation of each gift allows the University to ensure the funds are spent appropriately and to enable reporting to donors on the activities that their funds support.

Although emphasis was placed on including all University funds in the fiscal year 2016 budget process, general funds continue to remain a key component of the budget. General funds can generally be used for any university purpose whereas restricted funds are more specifically targeted. These funds play a major role in the budget, as they cover many expenses in the colleges and support units for which it is

difficult to raise money. The main sources of general funds are tuition and other student fees, state support of instruction, indirect cost recovery, and overhead charged to earnings units.

## Allocation of Funds

Each college and support unit receives a portion of general funds in support of both academic and administrative functions. The process for allocating the funds is administered through the Office of Financial Planning & Analysis under the guidance of the Chief Financial Officer and Provost. General funds are allocated to colleges and support units on a marginal basis under an established set of criteria. In other words, increases (or decreases) in the pool of general funds available each budget year are allocated back to colleges and support units as increases (or decreases) to their base general funds budgets.

Marginal changes in revenue are allocated to colleges based on three primary funding formulas. The first funding formula for colleges utilizes a model to distribute undergraduate marginal tuition and state support. Sixty percent of the funding is allocated based on total credit hours taught, while forty percent is allocated based on the cost of instruction. This budget allocation method takes into account the fact that some courses have a higher cost for delivery and are, thus, allocated a greater share of the funding. The other two primary funding formulas allocate graduate tuition and state support based on credit hours in fee-paying categories (tuition) and type of course taught based on cost of instruction (state support). As a college teaches more of the share of total credit hours, it receives a larger share of the incremental funding. Conversely, if a college's share of the hours taught declines, the college's allotted share of incremental funding will correspondingly decline. Colleges will receive their share of revenue on indirect research cost recovery, based upon the college's share of research revenue. Fee revenue from learning technology, course and program fees are provided directly to colleges based upon course.

Support units are funded through a combination of central tax, specific activity-based assessments charged to colleges and an overhead rate charged to auxiliary and earnings units. The central tax, assessments and overhead charges are designed to provide the funds necessary to maintain support services such as payroll services, central human resource services, and student life services. Support units are generally ineligible for marginal revenue changes because the funding formulas rely on credit hours taught; instead, support units must request additional funding during the annual budget process to support new services or mandates.

Auxiliaries and earnings units are expected to operate at a break even or better margin and generally do not receive general fund support. One exception is the Office of Student Life which does receive general fund support via special Student Activity, Ohio Union and Recreational Facility fees that were enacted to specifically advance the student experience.

Regional campuses develop their own individual campus budgets primarily based on the student tuition and fees received from the regional campus students, the State Share of Instruction they expect to collect and costs directly incurred to operate those campuses.

Traditionally, university-wide initiatives and special requests by colleges and support units are funded through the formal budget process or through central reserves established to fund campus-wide projects that benefit the entire population or advance the mission of the University. For FY 2016, the formal support office budget request process was not implemented, given the number of multi-year funding commitments that the university has already begun. It was anticipated that any marginal revenue available would be limited and already committed to the multi-year funding projects.

## Appendices

### COLUMBUS CAMPUS TUITION AND STATE SHARE OF INSTRUCTION

Year	Resident Undergraduate Tuition (1)	Percent Change	Total Non-resident	Percent Change	State Share of Instruction (000's) (2)	Percent Change
1989	\$2,040		\$5,628		\$238,111	
1990	\$2,190	7.4%	\$6,279	11.6%	\$251,658	5.7%
1991	\$2,343	7.0%	\$6,942	10.6%	\$262,311	4.2%
1992	\$2,568	9.6%	\$7,608	9.6%	\$246,306	-6.1%
1993	\$2,799	9.0%	\$8,292	9.0%	\$240,881	-2.2%
1994	\$2,940	5.0%	\$8,871	7.0%	\$251,406	4.4%
1995	\$3,087	5.0%	\$9,315	5.0%	\$264,759	5.3%
1996	\$3,273	6.0%	\$9,813	5.3%	\$273,327	3.2%
1997	\$3,468	6.0%	\$10,335	5.3%	\$283,012	3.5%
1998	\$3,687	6.3%	\$10,896	5.4%	\$297,551	5.1%
1999	\$3,906	5.9%	\$11,475	5.3%	\$305,161	2.6%
2000	\$4,137	5.9%	\$12,087	5.3%	\$312,839	2.5%
2001	\$4,383	5.9%	\$12,732	5.3%	\$317,721	1.6%
2002	\$4,788	9.2%	\$13,554	6.5%	\$305,389	-3.9%
2003	\$5,691	18.9%	\$15,114	11.5%	\$300,064	-1.7%
2004	\$6,651	16.9%	\$16,638	10.1%	\$299,998	0.0%
2005	\$7,542	13.4%	\$18,129	9.0%	\$301,898	0.6%
2006	\$8,082	7.2%	\$19,305	6.5%	\$305,588	1.2%
2007	\$8,667	7.2%	\$20,562	6.5%	\$314,597	2.9%
2008	\$8,676	0.1%	\$21,285	3.5%	\$330,269	5.0%
2009	\$8,679	0.0%	\$21,918	3.0%	\$362,682	9.8%
2010	\$8,726	0.5%	\$22,298	1.7%	\$391,658	8.0%
2011	\$9,420	8.0%	\$23,604	5.9%	\$390,830	-0.2%
2012	\$9,735	3.3%	\$24,630	4.3%	\$329,548	-15.7%
2013	\$10,037	3.1%	\$25,445	3.3%	\$331,829	0.7%
2014	\$10,037	0.0%	\$25,757	1.2%	\$334,394	0.8%
2015 (2)	\$10,037	0.0%	\$26,537	3.0%	\$330,878	-1.1%
2016 (3)	\$10,037	0.0%	\$27,365	3.1%	\$330,878	0.0%

(1) Resident Undergraduate Tuition includes instructional, general, and mandatory fees.

(2) 2015 state share of instruction based on main campus proportion after regional campus allocation

(3) 2016 state share of instruction based on ending FY 15

**UNDERGRADUATE TUITION & FEES - AY 2016**  
**FULL-TIME RATE BY CAMPUS AND RESIDENCY**

Campus	Resident*	Non-Resident**	Resident % Chg	Non-Res % Chg
1-Columbus	\$10,036.80	\$27,364.80	0.0%	3.1%
3-Lima	\$7,140.00	\$24,468.00	0.0%	3.5%
4-Mansfield	\$7,140.00	\$24,468.00	0.0%	3.5%
5-Marion	\$7,140.00	\$24,468.00	0.0%	3.5%
6-Newark	\$7,140.00	\$24,468.00	0.0%	3.5%
8-ATI	\$7,104.00	\$24,432.00	0.0%	3.5%

\*Resident=instructional + mandatory fees.

\*\*Non-Resident=instructional + non-resident surcharge (5% increase) + mandatory fees. Excludes continuing International Surcharge of \$500/term and new International Surcharge of \$970/term.

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# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Undergraduate<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	191.00	7.75	37.50	3.10		13.50	252.85	361.00	613.85
1.0	382.00	15.50	37.50	6.20		13.50	454.70	722.00	1,176.70
2.0	764.00	31.00	37.50	12.40		13.50	858.40	1,444.00	2,302.40
3.0	1,146.00	46.50	37.50	18.60		13.50	1,262.10	2,166.00	3,428.10
4.0	1,528.00	62.00	37.50	24.80	123.00	13.50	1,788.80	2,888.00	4,676.80
5.0	1,910.00	77.50	37.50	31.00	123.00	13.50	2,192.50	3,610.00	5,802.50
6.0	2,292.00	93.00	37.50	37.20	123.00	13.50	2,596.20	4,332.00	6,928.20
7.0	2,674.00	108.50	37.50	43.40	123.00	13.50	2,999.90	5,054.00	8,053.90
8.0	3,056.00	124.00	37.50	49.60	123.00	13.50	3,403.60	5,776.00	9,179.60
9.0	3,438.00	139.50	37.50	55.80	123.00	13.50	3,807.30	6,498.00	10,305.30
10.0	3,820.00	155.00	37.50	62.00	123.00	13.50	4,211.00	7,220.00	11,431.00
11.0	4,202.00	170.50	37.50	68.20	123.00	13.50	4,614.70	7,942.00	12,556.70
<b>12.0 to 18.0<sup>(4)</sup></b>	<b>4,584.00</b>	<b>186.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>5,018.40</b>	<b>8,664.00</b>	<b>13,682.40</b>

#### Undergraduate - Distance Learning<sup>(1)(5)</sup>

Credit Hours	Instructional Fees	Basic General Fee	Distance Education Fee	Resident Total	Non-Resident Tuition <sup>(2)</sup>	Non-Resident Total
0.5	191.00	7.75	100.00	298.75	5.00	303.75
1.0	382.00	15.50	100.00	497.50	5.00	502.50
2.0	764.00	31.00	100.00	895.00	5.00	900.00
3.0	1,146.00	46.50	100.00	1,292.50	5.00	1,297.50
4.0	1,528.00	62.00	100.00	1,690.00	5.00	1,695.00
5.0	1,910.00	77.50	100.00	2,087.50	5.00	2,092.50
6.0	2,292.00	93.00	100.00	2,485.00	5.00	2,490.00
7.0	2,674.00	108.50	100.00	2,882.50	5.00	2,887.50
8.0	3,056.00	124.00	100.00	3,280.00	5.00	3,285.00
9.0	3,438.00	139.50	100.00	3,677.50	5.00	3,682.50
10.0	3,820.00	155.00	100.00	4,075.00	5.00	4,080.00
11.0	4,202.00	170.50	100.00	4,472.50	5.00	4,477.50
<b>12.0 to 18.0<sup>(4)</sup></b>	<b>4,584.00</b>	<b>186.00</b>	<b>100.00</b>	<b>4,870.00</b>	<b>5.00</b>	<b>4,875.00</b>

(1) See Detail of Selected Rates for clinic, technology, and program fees charged by certain programs.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

(4) Students pay an additional half credit hour instructional, basic general, and non-resident fee for each half credit hour of enrollment over 18.

(5) For students taking all distance courses, all on-site fees are waived and the non-resident tuition is reduced to \$5. Students pay full campus-based and non-resident fees if enrolled in a campus-based course.



# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Masters & PhD<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	361.25	11.50	37.50	4.65		13.50	428.40	608.50	1,036.90
1.0	722.50	23.00	37.50	9.30		13.50	805.80	1,217.00	2,022.80
2.0	1,445.00	46.00	37.50	18.60		13.50	1,560.60	2,434.00	3,994.60
3.0	2,167.50	69.00	37.50	27.90		13.50	2,315.40	3,651.00	5,966.40
4.0	2,890.00	92.00	37.50	37.20	123.00	13.50	3,193.20	4,868.00	8,061.20
5.0	3,612.50	115.00	37.50	46.50	123.00	13.50	3,948.00	6,085.00	10,033.00
6.0	4,335.00	138.00	37.50	55.80	123.00	13.50	4,702.80	7,302.00	12,004.80
7.0	5,057.50	161.00	37.50	65.10	123.00	13.50	5,457.60	8,519.00	13,976.60
<b>8.0+</b>	<b>5,780.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>6,212.40</b>	<b>9,736.00</b>	<b>15,948.40</b>

#### Masters & PhD - Distance Learning<sup>(1)(4)</sup>

Credit Hours	Instructional Fees	Basic General Fee	Distance Education Fee	Resident Total	Non-Resident Tuition <sup>(2)</sup>	Non-Resident Total
1.0	722.50	23.00	100.00	845.50	5.00	850.50
2.0	1,445.00	46.00	100.00	1,591.00	5.00	1,596.00
3.0	2,167.50	69.00	100.00	2,336.50	5.00	2,341.50
4.0	2,890.00	92.00	100.00	3,082.00	5.00	3,087.00
5.0	3,612.50	115.00	100.00	3,827.50	5.00	3,832.50
6.0	4,335.00	138.00	100.00	4,573.00	5.00	4,578.00
7.0	5,057.50	161.00	100.00	5,318.50	5.00	5,323.50
<b>8.0+</b>	<b>5,780.00</b>	<b>184.00</b>	<b>100.00</b>	<b>6,064.00</b>	<b>5.00</b>	<b>6,069.00</b>

(1) See Detail of Selected Rates for clinic, technology, and program fees charged by certain programs.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

(4) For students taking all distance courses, all on-site fees are waived and the non-resident tuition is reduced to \$5. Students pay full campus-based and non-resident fees if enrolled in a campus-based course.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Master of Accounting<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	983.00	11.50	37.50	4.65		13.50	1,050.15	608.50	1,658.65
1.0	1,966.00	23.00	37.50	9.30		13.50	2,049.30	1,217.00	3,266.30
2.0	3,932.00	46.00	37.50	18.60		13.50	4,047.60	2,434.00	6,481.60
3.0	5,898.00	69.00	37.50	27.90		13.50	6,045.90	3,651.00	9,696.90
4.0	7,864.00	92.00	37.50	37.20	123.00	13.50	8,167.20	4,868.00	13,035.20
5.0	9,830.00	115.00	37.50	46.50	123.00	13.50	10,165.50	6,085.00	16,250.50
6.0	11,796.00	138.00	37.50	55.80	123.00	13.50	12,163.80	7,302.00	19,465.80
7.0	13,762.00	161.00	37.50	65.10	123.00	13.50	14,162.10	8,519.00	22,681.10
<b>8.0+</b>	<b>15,728.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>16,160.40</b>	<b>9,736.00</b>	<b>25,896.40</b>

#### MBA<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	929.75	11.50	37.50	4.65		13.50	996.90	608.50	1,605.40
1.0	1,859.50	23.00	37.50	9.30		13.50	1,942.80	1,217.00	3,159.80
2.0	3,719.00	46.00	37.50	18.60		13.50	3,834.60	2,434.00	6,268.60
3.0	5,578.50	69.00	37.50	27.90		13.50	5,726.40	3,651.00	9,377.40
4.0	7,438.00	92.00	37.50	37.20	123.00	13.50	7,741.20	4,868.00	12,609.20
5.0	9,297.50	115.00	37.50	46.50	123.00	13.50	9,633.00	6,085.00	15,718.00
6.0	11,157.00	138.00	37.50	55.80	123.00	13.50	11,524.80	7,302.00	18,826.80
7.0	13,016.50	161.00	37.50	65.10	123.00	13.50	13,416.60	8,519.00	21,935.60
<b>8.0+</b>	<b>14,876.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>15,308.40</b>	<b>9,736.00</b>	<b>25,044.40</b>

(1) Students in this program also pay a \$261 Learning Technology Fee prorated by credit hour.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### MBLE<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	850.75	10.25	37.50	4.65		13.50	916.65	540.75	1,457.40
1.0	1,701.50	20.50	37.50	9.30		13.50	1,782.30	1,081.50	2,863.80
2.0	3,403.00	41.00	37.50	18.60		13.50	3,513.60	2,163.00	5,676.60
3.0	5,104.50	61.50	37.50	27.90		13.50	5,244.90	3,244.50	8,489.40
4.0	6,806.00	82.00	37.50	37.20	123.00	13.50	7,099.20	4,326.00	11,425.20
5.0	8,507.50	102.50	37.50	46.50	123.00	13.50	8,830.50	5,407.50	14,238.00
6.0	10,209.00	123.00	37.50	55.80	123.00	13.50	10,561.80	6,489.00	17,050.80
7.0	11,910.50	143.50	37.50	65.10	123.00	13.50	12,293.10	7,570.50	19,863.60
<b>8.0+</b>	<b>13,612.00</b>	<b>164.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>14,024.40</b>	<b>8,652.00</b>	<b>22,676.40</b>

#### Working Professional MBA<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	787.00	10.25	37.50	4.65		13.50	852.90	540.75	1,393.65
1.0	1,574.00	20.50	37.50	9.30		13.50	1,654.80	1,081.50	2,736.30
2.0	3,148.00	41.00	37.50	18.60		13.50	3,258.60	2,163.00	5,421.60
3.0	4,722.00	61.50	37.50	27.90		13.50	4,862.40	3,244.50	8,106.90
4.0	6,296.00	82.00	37.50	37.20	123.00	13.50	6,589.20	4,326.00	10,915.20
5.0	7,870.00	102.50	37.50	46.50	123.00	13.50	8,193.00	5,407.50	13,600.50
6.0	9,444.00	123.00	37.50	55.80	123.00	13.50	9,796.80	6,489.00	16,285.80
7.0	11,018.00	143.50	37.50	65.10	123.00	13.50	11,400.60	7,570.50	18,971.10
<b>8.0+</b>	<b>12,592.00</b>	<b>164.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>13,004.40</b>	<b>8,652.00</b>	<b>21,656.40</b>

(1) Students in this program also pay a \$261 Learning Technology Fee prorated by credit hour.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### MHRM<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	496.25	11.50	37.50	4.65		13.50	563.40	559.50	1,122.90
1.0	992.50	23.00	37.50	9.30		13.50	1,075.80	1,119.00	2,194.80
2.0	1,985.00	46.00	37.50	18.60		13.50	2,100.60	2,238.00	4,338.60
3.0	2,977.50	69.00	37.50	27.90		13.50	3,125.40	3,357.00	6,482.40
4.0	3,970.00	92.00	37.50	37.20	123.00	13.50	4,273.20	4,476.00	8,749.20
5.0	4,962.50	115.00	37.50	46.50	123.00	13.50	5,298.00	5,595.00	10,893.00
6.0	5,955.00	138.00	37.50	55.80	123.00	13.50	6,322.80	6,714.00	13,036.80
7.0	6,947.50	161.00	37.50	65.10	123.00	13.50	7,347.60	7,833.00	15,180.60
<b>8.0+</b>	<b>7,940.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>8,372.40</b>	<b>8,952.00</b>	<b>17,324.40</b>

#### EMBA<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	1,490.75	10.25	37.50	4.65		13.50	1,556.65	5.00	1,561.65
1.0	2,981.50	20.50	37.50	9.30		13.50	3,062.30	5.00	3,067.30
2.0	5,963.00	41.00	37.50	18.60		13.50	6,073.60	5.00	6,078.60
3.0	8,944.50	61.50	37.50	27.90		13.50	9,084.90	5.00	9,089.90
4.0	11,926.00	82.00	37.50	37.20	123.00	13.50	12,219.20	5.00	12,224.20
5.0	14,907.50	102.50	37.50	46.50	123.00	13.50	15,230.50	5.00	15,235.50
6.0	17,889.00	123.00	37.50	55.80	123.00	13.50	18,241.80	5.00	18,246.80
7.0	20,870.50	143.50	37.50	65.10	123.00	13.50	21,253.10	5.00	21,258.10
<b>8.0+</b>	<b>23,852.00</b>	<b>164.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>24,264.40</b>	<b>5.00</b>	<b>24,269.40</b>

(1) Students in this program also pay a \$261 Learning Technology Fee prorated by credit hour. Figures for EMBA are based on program-based fee.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### MBOE<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	1,030.81	10.25	37.50	4.65		13.50	1,096.71	5.00	1,101.71
1.0	2,061.63	20.50	37.50	9.30		13.50	2,142.43	5.00	2,147.43
2.0	4,123.25	41.00	37.50	18.60		13.50	4,233.85	5.00	4,238.85
3.0	6,184.88	61.50	37.50	27.90		13.50	6,325.28	5.00	6,330.28
4.0	8,246.50	82.00	37.50	37.20	123.00	13.50	8,539.70	5.00	8,544.70
5.0	10,308.13	102.50	37.50	46.50	123.00	13.50	10,631.13	5.00	10,636.13
6.0	12,369.75	123.00	37.50	55.80	123.00	13.50	12,722.55	5.00	12,727.55
7.0	14,431.38	143.50	37.50	65.10	123.00	13.50	14,813.98	5.00	14,818.98
<b>8.0+</b>	<b>16,493.00</b>	<b>164.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>16,905.40</b>	<b>5.00</b>	<b>16,910.40</b>

#### Specialized Masters in Business - Finance<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	1,727.00	11.50	37.50	4.65		13.50	1,794.15	5.00	1,799.15
1.0	3,454.00	23.00	37.50	9.30		13.50	3,537.30	5.00	3,542.30
2.0	6,908.00	46.00	37.50	18.60		13.50	7,023.60	5.00	7,028.60
3.0	10,362.00	69.00	37.50	27.90		13.50	10,509.90	5.00	10,514.90
4.0	13,816.00	92.00	37.50	37.20	123.00	13.50	14,119.20	5.00	14,124.20
5.0	17,270.00	115.00	37.50	46.50	123.00	13.50	17,605.50	5.00	17,610.50
6.0	20,724.00	138.00	37.50	55.80	123.00	13.50	21,091.80	5.00	21,096.80
7.0	24,178.00	161.00	37.50	65.10	123.00	13.50	24,578.10	5.00	24,583.10
<b>8.0+</b>	<b>27,632.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>28,064.40</b>	<b>5.00</b>	<b>28,069.40</b>

(1) Students in this program also pay a \$261 Learning Technology Fee prorated by credit hour. Figures are based on program-based fees.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Graduate Minor in Business for Health Sciences<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Fees			Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity	Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>			
0.5	802.25	11.50	37.50	4.65		13.50	869.40	5.00	874.40
1.0	1,604.50	23.00	37.50	9.30		13.50	1,687.80	5.00	1,692.80
2.0	3,209.00	46.00	37.50	18.60		13.50	3,324.60	5.00	3,329.60
3.0	4,813.50	69.00	37.50	27.90		13.50	4,961.40	5.00	4,966.40
4.0	6,418.00	92.00	37.50	37.20	123.00	13.50	6,721.20	5.00	6,726.20
5.0	8,022.50	115.00	37.50	46.50	123.00	13.50	8,358.00	5.00	8,363.00
6.0	9,627.00	138.00	37.50	55.80	123.00	13.50	9,994.80	5.00	9,999.80
7.0	11,231.50	161.00	37.50	65.10	123.00	13.50	11,631.60	5.00	11,636.60
<b>8.0+</b>	<b>12,836.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>13,268.40</b>	<b>5.00</b>	<b>13,273.40</b>

(1) Summer term program-based fee. Program is 6 hours per semester, but full-time rates are presented here (8 hours).

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Dentistry - Rank 1<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	1,014.00	11.50	37.50	4.65		13.50	1,081.15	1,201.00	2,282.15
1.0	2,028.00	23.00	37.50	9.30		13.50	2,111.30	2,402.00	4,513.30
2.0	4,056.00	46.00	37.50	18.60		13.50	4,171.60	4,804.00	8,975.60
3.0	6,084.00	69.00	37.50	27.90		13.50	6,231.90	7,206.00	13,437.90
4.0	8,112.00	92.00	37.50	37.20	123.00	13.50	8,415.20	9,608.00	18,023.20
5.0	10,140.00	115.00	37.50	46.50	123.00	13.50	10,475.50	12,010.00	22,485.50
6.0	12,168.00	138.00	37.50	55.80	123.00	13.50	12,535.80	14,412.00	26,947.80
7.0	14,196.00	161.00	37.50	65.10	123.00	13.50	14,596.10	16,814.00	31,410.10
<b>8.0+</b>	<b>16,224.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>16,656.40</b>	<b>19,216.00</b>	<b>35,872.40</b>

#### Dentistry - Ranks 2, 3, 4<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	899.25	10.25	37.50	4.65		13.50	965.15	1,065.00	2,030.15
1.0	1,798.50	20.50	37.50	9.30		13.50	1,879.30	2,130.00	4,009.30
2.0	3,597.00	41.00	37.50	18.60		13.50	3,707.60	4,260.00	7,967.60
3.0	5,395.50	61.50	37.50	27.90		13.50	5,535.90	6,390.00	11,925.90
4.0	7,194.00	82.00	37.50	37.20	123.00	13.50	7,487.20	8,520.00	16,007.20
5.0	8,992.50	102.50	37.50	46.50	123.00	13.50	9,315.50	10,650.00	19,965.50
6.0	10,791.00	123.00	37.50	55.80	123.00	13.50	11,143.80	12,780.00	23,923.80
7.0	12,589.50	143.50	37.50	65.10	123.00	13.50	12,972.10	14,910.00	27,882.10
<b>8.0+</b>	<b>14,388.00</b>	<b>164.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>14,800.40</b>	<b>17,040.00</b>	<b>31,840.40</b>

(1) Dentistry students in Rank 1 also pay a flat \$1,476/semester equipment fee; Ranks 2,3, and 4 pay \$1,309/semester.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Law

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(1)</sup>	COTA Fee <sup>(2)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	883.25	11.50	37.50	4.65		13.50	950.40	467.25	1,417.65
1.0	1,766.50	23.00	37.50	9.30		13.50	1,849.80	934.50	2,784.30
2.0	3,533.00	46.00	37.50	18.60		13.50	3,648.60	1,869.00	5,517.60
3.0	5,299.50	69.00	37.50	27.90		13.50	5,447.40	2,803.50	8,250.90
4.0	7,066.00	92.00	37.50	37.20	123.00	13.50	7,369.20	3,738.00	11,107.20
5.0	8,832.50	115.00	37.50	46.50	123.00	13.50	9,168.00	4,672.50	13,840.50
6.0	10,599.00	138.00	37.50	55.80	123.00	13.50	10,966.80	5,607.00	16,573.80
7.0	12,365.50	161.00	37.50	65.10	123.00	13.50	12,765.60	6,541.50	19,307.10
<b>8.0+</b>	<b>14,132.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>14,564.40</b>	<b>7,476.00</b>	<b>22,040.40</b>

(1) The Recreation Fee is a flat fee for four or more credit hours.

(2) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.



# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Medicine - All Ranks<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	916.25	10.25	37.50	4.65		13.50	982.15	613.50	1,595.65
1.0	1,832.50	20.50	37.50	9.30		13.50	1,913.30	1,227.00	3,140.30
2.0	3,665.00	41.00	37.50	18.60		13.50	3,775.60	2,454.00	6,229.60
3.0	5,497.50	61.50	37.50	27.90		13.50	5,637.90	3,681.00	9,318.90
4.0	7,330.00	82.00	37.50	37.20	123.00	13.50	7,623.20	4,908.00	12,531.20
5.0	9,162.50	102.50	37.50	46.50	123.00	13.50	9,485.50	6,135.00	15,620.50
6.0	10,995.00	123.00	37.50	55.80	123.00	13.50	11,347.80	7,362.00	18,709.80
7.0	12,827.50	143.50	37.50	65.10	123.00	13.50	13,210.10	8,589.00	21,799.10
<b>8.0+</b>	<b>14,660.00</b>	<b>164.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>15,072.40</b>	<b>9,816.00</b>	<b>24,888.40</b>

(1) Medicine students also pay a \$66 Learning Technology Fee prorated by credit hour.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Master in Genetic Counseling

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(1)</sup>	COTA Fee <sup>(2)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	598.00	11.50	37.50	4.65		13.50	665.15	656.25	1,321.40
1.0	1,196.00	23.00	37.50	9.30		13.50	1,279.30	1,312.50	2,591.80
2.0	2,392.00	46.00	37.50	18.60		13.50	2,507.60	2,625.00	5,132.60
3.0	3,588.00	69.00	37.50	27.90		13.50	3,735.90	3,937.50	7,673.40
4.0	4,784.00	92.00	37.50	37.20	123.00	13.50	5,087.20	5,250.00	10,337.20
5.0	5,980.00	115.00	37.50	46.50	123.00	13.50	6,315.50	6,562.50	12,878.00
6.0	7,176.00	138.00	37.50	55.80	123.00	13.50	7,543.80	7,875.00	15,418.80
7.0	8,372.00	161.00	37.50	65.10	123.00	13.50	8,772.10	9,187.50	17,959.60
<b>8.0+</b>	<b>9,568.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>10,000.40</b>	<b>10,500.00</b>	<b>20,500.40</b>

#### Master of Occupational Therapy

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(1)</sup>	COTA Fee <sup>(2)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	351.50	10.25	37.50	4.65		13.50	417.40	540.75	958.15
1.0	703.00	20.50	37.50	9.30		13.50	783.80	1,081.50	1,865.30
2.0	1,406.00	41.00	37.50	18.60		13.50	1,516.60	2,163.00	3,679.60
3.0	2,109.00	61.50	37.50	27.90		13.50	2,249.40	3,244.50	5,493.90
4.0	2,812.00	82.00	37.50	37.20	123.00	13.50	3,105.20	4,326.00	7,431.20
5.0	3,515.00	102.50	37.50	46.50	123.00	13.50	3,838.00	5,407.50	9,245.50
6.0	4,218.00	123.00	37.50	55.80	123.00	13.50	4,570.80	6,489.00	11,059.80
7.0	4,921.00	143.50	37.50	65.10	123.00	13.50	5,303.60	7,570.50	12,874.10
<b>8.0+</b>	<b>5,624.00</b>	<b>164.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>6,036.40</b>	<b>8,652.00</b>	<b>14,688.40</b>

(1) The Recreation Fee is a flat fee for four or more credit hours.

(2) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Master/Doctor of Physical Therapy

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(1)</sup>	COTA Fee <sup>(2)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	391.75	10.25	37.50	4.65		13.50	457.65	540.75	998.40
1.0	783.50	20.50	37.50	9.30		13.50	864.30	1,081.50	1,945.80
2.0	1,567.00	41.00	37.50	18.60		13.50	1,677.60	2,163.00	3,840.60
3.0	2,350.50	61.50	37.50	27.90		13.50	2,490.90	3,244.50	5,735.40
4.0	3,134.00	82.00	37.50	37.20	123.00	13.50	3,427.20	4,326.00	7,753.20
5.0	3,917.50	102.50	37.50	46.50	123.00	13.50	4,240.50	5,407.50	9,648.00
6.0	4,701.00	123.00	37.50	55.80	123.00	13.50	5,053.80	6,489.00	11,542.80
7.0	5,484.50	143.50	37.50	65.10	123.00	13.50	5,867.10	7,570.50	13,437.60
<b>8.0+</b>	<b>6,268.00</b>	<b>164.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>6,680.40</b>	<b>8,652.00</b>	<b>15,332.40</b>

#### Master of Health Administration

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(1)</sup>	COTA Fee <sup>(2)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	436.50	11.50	37.50	4.65		13.50	503.65	608.50	1,112.15
1.0	873.00	23.00	37.50	9.30		13.50	956.30	1,217.00	2,173.30
2.0	1,746.00	46.00	37.50	18.60		13.50	1,861.60	2,434.00	4,295.60
3.0	2,619.00	69.00	37.50	27.90		13.50	2,766.90	3,651.00	6,417.90
4.0	3,492.00	92.00	37.50	37.20	123.00	13.50	3,795.20	4,868.00	8,663.20
5.0	4,365.00	115.00	37.50	46.50	123.00	13.50	4,700.50	6,085.00	10,785.50
6.0	5,238.00	138.00	37.50	55.80	123.00	13.50	5,605.80	7,302.00	12,907.80
7.0	6,111.00	161.00	37.50	65.10	123.00	13.50	6,511.10	8,519.00	15,030.10
<b>8.0+</b>	<b>6,984.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>7,416.40</b>	<b>9,736.00</b>	<b>17,152.40</b>

(1) The Recreation Fee is a flat fee for four or more credit hours.

(2) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Master of Public Health

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(1)</sup>	COTA Fee <sup>(2)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	387.25	11.50	37.50	4.65		13.50	454.40	608.50	1,062.90
1.0	774.50	23.00	37.50	9.30		13.50	857.80	1,217.00	2,074.80
2.0	1,549.00	46.00	37.50	18.60		13.50	1,664.60	2,434.00	4,098.60
3.0	2,323.50	69.00	37.50	27.90		13.50	2,471.40	3,651.00	6,122.40
4.0	3,098.00	92.00	37.50	37.20	123.00	13.50	3,401.20	4,868.00	8,269.20
5.0	3,872.50	115.00	37.50	46.50	123.00	13.50	4,208.00	6,085.00	10,293.00
6.0	4,647.00	138.00	37.50	55.80	123.00	13.50	5,014.80	7,302.00	12,316.80
7.0	5,421.50	161.00	37.50	65.10	123.00	13.50	5,821.60	8,519.00	14,340.60
<b>8.0+</b>	<b>6,196.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>6,628.40</b>	<b>9,736.00</b>	<b>16,364.40</b>

#### Public Health PEP

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(1)</sup>	COTA Fee <sup>(2)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	387.25	11.50	37.50	4.65		13.50	454.40	608.50	1,062.90
1.0	774.50	23.00	37.50	9.30		13.50	857.80	1,217.00	2,074.80
2.0	1,549.00	46.00	37.50	18.60		13.50	1,664.60	2,434.00	4,098.60
3.0	2,323.50	69.00	37.50	27.90		13.50	2,471.40	3,651.00	6,122.40
4.0	3,098.00	92.00	37.50	37.20	123.00	13.50	3,401.20	4,868.00	8,269.20
5.0	3,872.50	115.00	37.50	46.50	123.00	13.50	4,208.00	6,085.00	10,293.00
6.0	4,647.00	138.00	37.50	55.80	123.00	13.50	5,014.80	7,302.00	12,316.80
7.0	5,421.50	161.00	37.50	65.10	123.00	13.50	5,821.60	8,519.00	14,340.60
<b>8.0+</b>	<b>6,196.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>6,628.40</b>	<b>9,736.00</b>	<b>16,364.40</b>

(1) The Recreation Fee is a flat fee for four or more credit hours.

(2) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Pharmacy - Ranks 1, 2, and 3

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(1)</sup>	COTA Fee <sup>(2)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	650.00	11.50	37.50	4.65		13.50	717.15	640.75	1,357.90
1.0	1,300.00	23.00	37.50	9.30		13.50	1,383.30	1,281.50	2,664.80
2.0	2,600.00	46.00	37.50	18.60		13.50	2,715.60	2,563.00	5,278.60
3.0	3,900.00	69.00	37.50	27.90		13.50	4,047.90	3,844.50	7,892.40
4.0	5,200.00	92.00	37.50	37.20	123.00	13.50	5,503.20	5,126.00	10,629.20
5.0	6,500.00	115.00	37.50	46.50	123.00	13.50	6,835.50	6,407.50	13,243.00
6.0	7,800.00	138.00	37.50	55.80	123.00	13.50	8,167.80	7,689.00	15,856.80
7.0	9,100.00	161.00	37.50	65.10	123.00	13.50	9,500.10	8,970.50	18,470.60
<b>8.0+</b>	<b>10,400.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>10,832.40</b>	<b>10,252.00</b>	<b>21,084.40</b>

#### Pharmacy - Rank 4

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(1)</sup>	COTA Fee <sup>(2)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	462.75	8.50	37.50	4.65		13.50	526.90	469.50	996.40
1.0	925.50	17.00	37.50	9.30		13.50	1,002.80	939.00	1,941.80
2.0	1,851.00	34.00	37.50	18.60		13.50	1,954.60	1,878.00	3,832.60
3.0	2,776.50	51.00	37.50	27.90		13.50	2,906.40	2,817.00	5,723.40
4.0	3,702.00	68.00	37.50	37.20	123.00	13.50	3,981.20	3,756.00	7,737.20
5.0	4,627.50	85.00	37.50	46.50	123.00	13.50	4,933.00	4,695.00	9,628.00
6.0	5,553.00	102.00	37.50	55.80	123.00	13.50	5,884.80	5,634.00	11,518.80
7.0	6,478.50	119.00	37.50	65.10	123.00	13.50	6,836.60	6,573.00	13,409.60
<b>8.0+</b>	<b>7,404.00</b>	<b>136.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>7,788.40</b>	<b>7,512.00</b>	<b>15,300.40</b>

(1) The Recreation Fee is a flat fee for four or more credit hours.

(2) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Optometry - Ranks 1 and 2<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	785.75	11.50	37.50	4.65		13.50	852.90	908.00	1,760.90
1.0	1,571.50	23.00	37.50	9.30		13.50	1,654.80	1,816.00	3,470.80
2.0	3,143.00	46.00	37.50	18.60		13.50	3,258.60	3,632.00	6,890.60
3.0	4,714.50	69.00	37.50	27.90		13.50	4,862.40	5,448.00	10,310.40
4.0	6,286.00	92.00	37.50	37.20	123.00	13.50	6,589.20	7,264.00	13,853.20
5.0	7,857.50	115.00	37.50	46.50	123.00	13.50	8,193.00	9,080.00	17,273.00
6.0	9,429.00	138.00	37.50	55.80	123.00	13.50	9,796.80	10,896.00	20,692.80
7.0	11,000.50	161.00	37.50	65.10	123.00	13.50	11,400.60	12,712.00	24,112.60
<b>8.0+</b>	<b>12,572.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>13,004.40</b>	<b>14,528.00</b>	<b>27,532.40</b>

#### Optometry - Ranks 3 and 4<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	697.50	10.25	37.50	4.65		13.50	763.40	807.00	1,570.40
1.0	1,395.00	20.50	37.50	9.30		13.50	1,475.80	1,614.00	3,089.80
2.0	2,790.00	41.00	37.50	18.60		13.50	2,900.60	3,228.00	6,128.60
3.0	4,185.00	61.50	37.50	27.90		13.50	4,325.40	4,842.00	9,167.40
4.0	5,580.00	82.00	37.50	37.20	123.00	13.50	5,873.20	6,456.00	12,329.20
5.0	6,975.00	102.50	37.50	46.50	123.00	13.50	7,298.00	8,070.00	15,368.00
6.0	8,370.00	123.00	37.50	55.80	123.00	13.50	8,722.80	9,684.00	18,406.80
7.0	9,765.00	143.50	37.50	65.10	123.00	13.50	10,147.60	11,298.00	21,445.60
<b>8.0+</b>	<b>11,160.00</b>	<b>164.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>11,572.40</b>	<b>12,912.00</b>	<b>24,484.40</b>

(1) Optometry students in Ranks 1 and 2 also pay a flat \$591/semester equipment fee; Ranks 3 and 4 pay \$525/semester.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### AuD

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(1)</sup>	COTA Fee <sup>(2)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	379.25	11.50	37.50	4.65		13.50	446.40	608.50	1,054.90
1.0	758.50	23.00	37.50	9.30		13.50	841.80	1,217.00	2,058.80
2.0	1,517.00	46.00	37.50	18.60		13.50	1,632.60	2,434.00	4,066.60
3.0	2,275.50	69.00	37.50	27.90		13.50	2,423.40	3,651.00	6,074.40
4.0	3,034.00	92.00	37.50	37.20	123.00	13.50	3,337.20	4,868.00	8,205.20
5.0	3,792.50	115.00	37.50	46.50	123.00	13.50	4,128.00	6,085.00	10,213.00
6.0	4,551.00	138.00	37.50	55.80	123.00	13.50	4,918.80	7,302.00	12,220.80
7.0	5,309.50	161.00	37.50	65.10	123.00	13.50	5,709.60	8,519.00	14,228.60
<b>8.0+</b>	<b>6,068.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>6,500.40</b>	<b>9,736.00</b>	<b>16,236.40</b>

#### MSLP

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(1)</sup>	COTA Fee <sup>(2)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	379.25	11.50	37.50	4.65		13.50	446.40	608.50	1,054.90
1.0	758.50	23.00	37.50	9.30		13.50	841.80	1,217.00	2,058.80
2.0	1,517.00	46.00	37.50	18.60		13.50	1,632.60	2,434.00	4,066.60
3.0	2,275.50	69.00	37.50	27.90		13.50	2,423.40	3,651.00	6,074.40
4.0	3,034.00	92.00	37.50	37.20	123.00	13.50	3,337.20	4,868.00	8,205.20
5.0	3,792.50	115.00	37.50	46.50	123.00	13.50	4,128.00	6,085.00	10,213.00
6.0	4,551.00	138.00	37.50	55.80	123.00	13.50	4,918.80	7,302.00	12,220.80
7.0	5,309.50	161.00	37.50	65.10	123.00	13.50	5,709.60	8,519.00	14,228.60
<b>8.0+</b>	<b>6,068.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>6,500.40</b>	<b>9,736.00</b>	<b>16,236.40</b>

(1) The Recreation Fee is a flat fee for four or more credit hours.

(2) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Master of Social Work<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	382.25	11.50	37.50	4.65		13.50	449.40	608.50	1,057.90
1.0	764.50	23.00	37.50	9.30		13.50	847.80	1,217.00	2,064.80
2.0	1,529.00	46.00	37.50	18.60		13.50	1,644.60	2,434.00	4,078.60
3.0	2,293.50	69.00	37.50	27.90		13.50	2,441.40	3,651.00	6,092.40
4.0	3,058.00	92.00	37.50	37.20	123.00	13.50	3,361.20	4,868.00	8,229.20
5.0	3,822.50	115.00	37.50	46.50	123.00	13.50	4,158.00	6,085.00	10,243.00
6.0	4,587.00	138.00	37.50	55.80	123.00	13.50	4,954.80	7,302.00	12,256.80
7.0	5,351.50	161.00	37.50	65.10	123.00	13.50	5,751.60	8,519.00	14,270.60
<b>8.0+</b>	<b>6,116.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>6,548.40</b>	<b>9,736.00</b>	<b>16,284.40</b>

(1) Students in this program may also pay a field practicum fee of \$94.50/semester.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.



# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Vet Medicine - Ranks 1, 2, and 3<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	910.75	11.50	37.50	4.65		13.50	977.90	1,175.75	2,153.65
1.0	1,821.50	23.00	37.50	9.30		13.50	1,904.80	2,351.50	4,256.30
2.0	3,643.00	46.00	37.50	18.60		13.50	3,758.60	4,703.00	8,461.60
3.0	5,464.50	69.00	37.50	27.90		13.50	5,612.40	7,054.50	12,666.90
4.0	7,286.00	92.00	37.50	37.20	123.00	13.50	7,589.20	9,406.00	16,995.20
5.0	9,107.50	115.00	37.50	46.50	123.00	13.50	9,443.00	11,757.50	21,200.50
6.0	10,929.00	138.00	37.50	55.80	123.00	13.50	11,296.80	14,109.00	25,405.80
7.0	12,750.50	161.00	37.50	65.10	123.00	13.50	13,150.60	16,460.50	29,611.10
<b>8.0+</b>	<b>14,572.00</b>	<b>184.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>15,004.40</b>	<b>18,812.00</b>	<b>33,816.40</b>

#### Vet Medicine - Rank 4<sup>(1)</sup>

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Tuition	Non-Resident Total
		Basic	Student Activity						
0.5	708.50	9.00	37.50	4.65		13.50	773.15	915.00	1,688.15
1.0	1,417.00	18.00	37.50	9.30		13.50	1,495.30	1,830.00	3,325.30
2.0	2,834.00	36.00	37.50	18.60		13.50	2,939.60	3,660.00	6,599.60
3.0	4,251.00	54.00	37.50	27.90		13.50	4,383.90	5,490.00	9,873.90
4.0	5,668.00	72.00	37.50	37.20	123.00	13.50	5,951.20	7,320.00	13,271.20
5.0	7,085.00	90.00	37.50	46.50	123.00	13.50	7,395.50	9,150.00	16,545.50
6.0	8,502.00	108.00	37.50	55.80	123.00	13.50	8,839.80	10,980.00	19,819.80
7.0	9,919.00	126.00	37.50	65.10	123.00	13.50	10,284.10	12,810.00	23,094.10
<b>8.0+</b>	<b>11,336.00</b>	<b>144.00</b>	<b>37.50</b>	<b>74.40</b>	<b>123.00</b>	<b>13.50</b>	<b>11,728.40</b>	<b>14,640.00</b>	<b>26,368.40</b>

(1) Vet Medicine students in Ranks 1 also pay a flat \$277.50/semester equipment fee; Rank 2 pays \$202.50/semester; Rank 3 pays \$277.50/semester; Rank 4 pays \$352.50/semester.

(2) The Recreation Fee is a flat fee for four or more credit hours.

(3) The COTA Fee goes to the Central Ohio Transit Authority for student bus passes.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Master in Agricultural and Extension Education - Distance Learning<sup>(1)</sup>

Credit Hours	Instructional Fees	Basic General Fee	Distance Education Fee	Resident Total, Semester	Resident Total, Year	Non-Resident Tuition <sup>(1)</sup>	Non-Resident Total, Semester	Non-Resident Total, Year
0.5	448.25	11.50	100.00	559.75	1,679.25	5.00	564.75	1,694.25
1.0	896.50	23.00	100.00	1,019.50	3,058.50	5.00	1,024.50	3,073.50
2.0	1,793.00	46.00	100.00	1,939.00	5,817.00	5.00	1,944.00	5,832.00
3.0	2,689.50	69.00	100.00	2,858.50	8,575.50	5.00	2,863.50	8,590.50
4.0	3,586.00	92.00	100.00	3,778.00	11,334.00	5.00	3,783.00	11,349.00
5.0	4,482.50	115.00	100.00	4,697.50	14,092.50	5.00	4,702.50	14,107.50
6.0	5,379.00	138.00	100.00	5,617.00	16,851.00	5.00	5,622.00	16,866.00
7.0	6,275.50	161.00	100.00	6,536.50	19,609.50	5.00	6,541.50	19,624.50
<b>8.0+</b>	<b>7,172.00</b>	<b>184.00</b>	<b>100.00</b>	<b>7,456.00</b>	<b>22,368.00</b>	<b>5.00</b>	<b>7,461.00</b>	<b>22,383.00</b>

#### Master of Global Engineering Leadership (MGEL)-Distance Learning<sup>(1)(2)</sup>

Credit Hours	Instructional Fees	Basic General Fee	Distance Education Fee	Resident Total, Semester	Non-Resident Tuition <sup>(1)</sup>	Non-Resident Total, Semester
0.5	430.50	11.50	100.00	542.00	5.00	547.00
1.0	961.00	23.00	100.00	1,084.00	5.00	1,089.00
2.0	2,022.00	46.00	100.00	2,168.00	5.00	2,173.00
3.0	3,083.00	69.00	100.00	3,252.00	5.00	3,257.00
4.0	4,144.00	92.00	100.00	4,336.00	5.00	4,341.00
5.0	5,205.00	115.00	100.00	5,420.00	5.00	5,425.00
6.0	6,266.00	138.00	100.00	6,504.00	5.00	6,509.00
7.0	7,327.00	161.00	100.00	7,588.00	5.00	7,593.00
8.0	8,388.00	184.00	100.00	8,672.00	5.00	8,677.00
Each add'l credit hour	<b>1,061.00</b>	<b>23.00</b>				

(1) For students taking all distance courses, all on-site fees are waived and the non-resident tuition is reduced to \$5.

(2) Students enrolled in the MGEL program pay per credit hour.

**FY 2016 STUDENT FEE SCHEDULE  
FEES PER SEMESTER**

**LIMA, MANSFIELD, MARION & NEWARK REGIONAL CAMPUSES**

**Undergraduate**

Credit Hours	Instructional Fees	General Fees	Resident Total	State Tuition Credit	Resident Total After Credit	Non-Resident Tuition	Non-Resident Total
0.5	144.00	4.75	148.75	0.00	148.75	361.00	509.75
1.0	288.00	9.50	297.50	0.00	297.50	722.00	1,019.50
2.0	576.00	19.00	595.00	0.00	595.00	1,444.00	2,039.00
3.0	864.00	28.50	892.50	0.00	892.50	2,166.00	3,058.50
4.0	1,152.00	38.00	1,190.00	0.00	1,190.00	2,888.00	4,078.00
5.0	1,440.00	47.50	1,487.50	0.00	1,487.50	3,610.00	5,097.50
6.0	1,728.00	57.00	1,785.00	0.00	1,785.00	4,332.00	6,117.00
7.0	2,016.00	66.50	2,082.50	0.00	2,082.50	5,054.00	7,136.50
8.0	2,304.00	76.00	2,380.00	0.00	2,380.00	5,776.00	8,156.00
9.0	2,592.00	85.50	2,677.50	0.00	2,677.50	6,498.00	9,175.50
10.0	2,880.00	95.00	2,975.00	0.00	2,975.00	7,220.00	10,195.00
11.0	3,168.00	104.50	3,272.50	0.00	3,272.50	7,942.00	11,214.50
<b>12.0 to 18.0<sup>(1)</sup></b>	<b>3,456.00</b>	<b>114.00</b>	<b>3,570.00</b>	<b>0.00</b>	<b>3,570.00</b>	<b>8,664.00</b>	<b>12,234.00</b>

(1) Students pay an additional half credit hour instructional, basic general, and non-resident fee for each half credit hour of enrollment over 18.

**FY 2016 STUDENT FEE SCHEDULE  
FEES PER SEMESTER**

**LIMA, MANSFIELD, MARION & NEWARK REGIONAL CAMPUSES**

**Graduate**

<b>Credit Hours</b>	<b>Instructional Fees</b>	<b>General Fees</b>	<b>Resident Total</b>	<b>State Tuition Credit</b>	<b>Resident Total After Credit</b>	<b>Non-Resident Tuition</b>	<b>Non-Resident Total</b>
0.5	359.25	7.50	366.75	0.00	366.75	608.50	975.25
1.0	718.50	15.00	733.50	0.00	733.50	1,217.00	1,950.50
2.0	1,437.00	30.00	1,467.00	0.00	1,467.00	2,434.00	3,901.00
3.0	2,155.50	45.00	2,200.50	0.00	2,200.50	3,651.00	5,851.50
4.0	2,874.00	60.00	2,934.00	0.00	2,934.00	4,868.00	7,802.00
5.0	3,592.50	75.00	3,667.50	0.00	3,667.50	6,085.00	9,752.50
6.0	4,311.00	90.00	4,401.00	0.00	4,401.00	7,302.00	11,703.00
7.0	5,029.50	105.00	5,134.50	0.00	5,134.50	8,519.00	13,653.50
<b>8.0+</b>	<b>5,748.00</b>	<b>120.00</b>	<b>5,868.00</b>	<b>0.00</b>	<b>5,868.00</b>	<b>9,736.00</b>	<b>15,604.00</b>

**FY 2016 STUDENT FEE SCHEDULE  
FEES PER SEMESTER**

**AGRICULTURAL TECHNICAL INSTITUTE**

**Undergraduate**

Credit Hours	Instructional Fees	General Fees	Resident Total	State Tuition Credit	Resident Total After Credit	Non-Resident Tuition	Non-Resident Total
0.5	143.25	4.75	148.00	0.00	148.00	361.00	509.00
1.0	286.50	9.50	296.00	0.00	296.00	722.00	1,018.00
2.0	573.00	19.00	592.00	0.00	592.00	1,444.00	2,036.00
3.0	859.50	28.50	888.00	0.00	888.00	2,166.00	3,054.00
4.0	1,146.00	38.00	1,184.00	0.00	1,184.00	2,888.00	4,072.00
5.0	1,432.50	47.50	1,480.00	0.00	1,480.00	3,610.00	5,090.00
6.0	1,719.00	57.00	1,776.00	0.00	1,776.00	4,332.00	6,108.00
7.0	2,005.50	66.50	2,072.00	0.00	2,072.00	5,054.00	7,126.00
8.0	2,292.00	76.00	2,368.00	0.00	2,368.00	5,776.00	8,144.00
9.0	2,578.50	85.50	2,664.00	0.00	2,664.00	6,498.00	9,162.00
10.0	2,865.00	95.00	2,960.00	0.00	2,960.00	7,220.00	10,180.00
11.0	3,151.50	104.50	3,256.00	0.00	3,256.00	7,942.00	11,198.00
<b>12.0 to 18.0<sup>(1)</sup></b>	<b>3,438.00</b>	<b>114.00</b>	<b>3,552.00</b>	<b>0.00</b>	<b>3,552.00</b>	<b>8,664.00</b>	<b>12,216.00</b>

(2) Students pay an additional half credit hour instructional, basic general, and non-resident fee for each half credit hour of enrollment over 18.

# FY 2016 STUDENT FEE SCHEDULE

## FEES PER SEMESTER

### COLUMBUS CAMPUS

#### Technology Fees

Credit Hours	Arts		Business		CIS in MPS UG	Communi- cations UG	EHE		Engineering		EngPhys UG	FAES		Medicine Grad	Music UG	Nursing		PPM Grad
	UG	Grad	UG	Grad			UG	Grad	UG (AGR) <sup>1</sup>	Grad		UG <sup>2</sup>	Grad <sup>2</sup>			UG	UG	
0.5	6.75	13.50	7.75	21.75	4.50	2.05	3.75	15.75	10.00	21.25	4.50	2.05	4.10	5.50	6.75	8.30	16.65	15.00
1.0	13.50	27.00	15.50	43.50	9.00	4.10	7.50	31.50	20.00	42.50	9.00	4.10	8.20	11.00	13.50	16.60	33.30	30.00
2.0	27.00	54.00	31.00	87.00	18.00	8.20	15.00	63.00	40.00	85.00	18.00	8.20	16.40	22.00	27.00	33.20	66.60	60.00
3.0	40.50	81.00	46.50	130.50	27.00	12.30	22.50	94.50	60.00	127.50	27.00	12.30	24.60	33.00	40.50	49.80	99.90	90.00
4.0	54.00	108.00	62.00	174.00	36.00	16.40	30.00	126.00	80.00	170.00	36.00	16.40	32.80	44.00	54.00	66.40	133.20	120.00
5.0	67.50	135.00	77.50	217.50	45.00	20.50	37.50	157.50	100.00	212.50	45.00	20.50	41.00	55.00	67.50	83.00	166.50	150.00
6.0	81.00	162.00	93.00	261.00	54.00	24.60	45.00	189.00	120.00	255.00	54.00	24.60	49.20	66.00	81.00	99.60	199.80	180.00
7.0	94.50	162.00	108.50	261.00	63.00	28.70	52.50	189.00	140.00	255.00	63.00	28.70	49.20	66.00	94.50	116.20	199.80	180.00
8.0	108.00	162.00	124.00	261.00	72.00	32.80	60.00	189.00	160.00	255.00	72.00	32.80	49.20	66.00	108.00	132.80	199.80	180.00
9.0	121.50		139.50		81.00	36.90	67.50		180.00		81.00	36.90		121.50	149.40			
10.0	135.00		155.00		90.00	41.00	75.00		200.00		90.00	41.00		135.00	166.00			
11.0	148.50		170.50		99.00	45.10	82.50		220.00		99.00	45.10		148.50	182.60			
12.0	162.00		186.00		108.00	49.20	90.00		240.00		108.00	49.20		162.00	199.20			

<sup>1</sup>Beginning in FY 2015, specific Agriculture majors and plans only

<sup>2</sup>With the exception of students in the Equine program, ATI students in FAES also pay this fee.

#### Program Fees

Credit Hours	SHRS <sup>3</sup>	Anim Sci	Art	Business	Eng <sup>4</sup>	EngPhys	SENR	FAES	Music	Nursing	Nursing	Nursing	Psych
	UG	UG	UG	UG	UG	UG	UG	UG	UG	UG	Grad - Exist	Grad - New <sup>5</sup>	UG
0.5	8.30	3.25	4.75	27.05	24.55	14.55	2.05	2.05	14.50	26.00	62.50	78.10	4.35
1.0	16.60	6.50	9.50	54.10	49.10	29.10	4.10	4.10	29.00	52.00	125.00	156.20	8.70
2.0	33.20	13.00	19.00	108.20	98.20	58.20	8.20	8.20	58.00	104.00	250.00	312.40	17.40
3.0	49.80	19.50	28.50	162.30	147.30	87.30	12.30	12.30	87.00	156.00	375.00	468.60	26.10
4.0	66.40	26.00	38.00	216.40	196.40	116.40	16.40	16.40	116.00	208.00	500.00	624.80	34.80
5.0	83.00	32.50	47.50	270.50	245.50	145.50	20.50	20.50	145.00	260.00	625.00	781.00	43.50
6.0	99.60	39.00	57.00	324.60	294.60	174.60	24.60	24.60	174.00	312.00	750.00	937.20	52.20
7.0	116.20	45.50	66.50	378.70	343.70	203.70	28.70	28.70	203.00	364.00	875.00	1,093.40	60.90
8.0	132.80	52.00	76.00	432.80	392.80	232.80	32.80	32.80	232.00	416.00	1,000.00	1,249.60	69.60
9.0	149.40	58.50	85.50	486.90	441.90	261.90	36.90	36.90	261.00	468.00			78.30
10.0	166.00	65.00	95.00	541.00	491.00	291.00	41.00	41.00	290.00	520.00			87.00
11.0	182.60	71.50	104.50	595.10	540.10	320.10	45.10	45.10	319.00	572.00			95.70
12.0	199.20	78.00	114.00	649.20	589.20	349.20	49.20	49.20	348.00	624.00			104.40

\*Non-whole dollar amounts were adjusted slightly to meet SIS rounding rules

<sup>3</sup>Name change from Allied Medical to School of Health and Rehabilitation Services

<sup>4</sup>All Engineering except Engineering Physics

<sup>5</sup>Nursing students enrolled prior to Fall 2013.

<sup>6</sup>Nursing students enrolled in Fall 2013 and subsequent terms.