



**THE OHIO STATE  
UNIVERSITY**

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# FY 2018 Budget Plan



Office of Business & Finance  
Financial Planning & Analysis



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## Executive Summary

As a national flagship research university with a leading academic medical center, The Ohio State University is driven by its mission to advance teaching, learning, research and patient care.

Our financial strategy is built to support those priorities, as reflected the long-term strategy that Ohio State pursues to enhance access, affordability and excellence. Our operating budget for Fiscal Year 2018 reflects that strategy.

The dynamics affecting the academic enterprise and the medical center are different, but Ohio State is committed to a common approach of financial discipline, operational efficiencies and innovative strategies. This work enables both the university and medical center to constantly reinvest in excellence.

For example, the academic enterprise has committed to generate \$200 million in administrative efficiencies and another \$200 million in new resource generation as part of the five-year 2020 Vision plan. These savings and new resources are funding the President's Affordability Grant program for middle- and lower-income Ohio students and the University Institute for Teaching and Learning, among other initiatives.

These are some of the highlights and key trends reflected in the Fiscal 2018 operating budget:

- **Growth:** Ohio State is now a \$7 billion institution, driven primarily by growth in the Wexner Medical Center. Overall, budgeted revenue for the consolidated university and medical center is expected to increase 2.0% compared with Fiscal Year 2017. The medical center now represents 48% of the consolidated budget.
- **Tuition and fees:** The university is introducing the Ohio State Tuition Guarantee in Fiscal 2018 to provide incoming first-year students with predictability as they plan for a four-year education while ensuring that colleges are able to maintain and enhance the quality of an Ohio State education. Tuition and fees now support 75 percent of the cost of instruction, with the remaining 25 percent funded through the State Share of Instruction. SSI will be frozen for the biennium that begins with Fiscal 2018, as will resident tuition and fees. The university remains one of the most affordable universities based on undergraduate tuition and fees in its peer group.
- **Student financial aid:** The university is expanding two programs that support Ohio students who demonstrate financial need. Ohio State will provide \$25 million in President's Affordability Grants this year, bringing three-year total to \$60 million. The President's Affordability Grants are fully funded by administrative efficiencies. Ohio State will also expand the Land Grant Opportunity Scholarship program to increase awards for Fiscal 2018 to cover the full cost of attendance.
- **Innovative funding:** The university is investing more than \$1 billion in upfront proceeds from the Comprehensive Energy Management Project in the Long-Term Investment Pool to support student financial aid, faculty and staff excellence, research support, sustainability and other strategic priorities. These uses will be reflected in the university's FY 2019 operating budget.

- **Wexner Medical Center:** Fiscal 2018 will be the first full year of operations for the Brain and Spine Hospital, Jameson Crane Sports Medicine Institute and Upper Arlington Outpatient Care Center. The health system also continues to benefit from operational efficiency programs and demand for care at The James. The Health System will invest the \$239 million in projected margin in clinical programs and prudent financial planning.

The Fiscal 2018 operating budget reflects our ongoing commitment to access, affordability and excellence

## FY 2018 Operating Budget – Consolidated

Total Sources (\$ thousands)	FY16 Actuals	FY17 Projection	FY18 Budget	FY17-FY18 \$ Difference	FY17-FY18 % Diff
Tuition & Fees (gross)	1,065,633	1,100,951	1,123,793	22,843	2.1%
State Share of Instruction	361,894	384,540	383,662	(878)	-0.2%
Other Government Appropriations	141,073	141,972	141,489	(484)	-0.3%
Exchange Grants & Contracts	683,809	688,185	691,015	2,830	0.4%
Non-Exchange Grants & Contracts	65,337	63,041	63,300	259	0.4%
Sales & Services - Auxiliaries	286,894	330,030	347,314	17,284	5.2%
Sales & Services - Departmental	147,259	165,989	169,719	3,729	2.2%
Sales & Services - Health System	2,625,075	2,820,217	2,998,451	178,234	6.3%
Sales & Services - OSU Physicians	487,429	417,328	435,035	17,707	4.2%
Advancement Receipts	231,696	269,800	273,000	3,200	1.2%
Investment Income	(10,376)	564,891	456,125	(108,766)	Assumes 8%
Other Revenues	28,429	31,091	35,830	4,739	15.2%
<b>Total Sources</b>	<b>6,114,151</b>	<b>6,978,036</b>	<b>7,118,732</b>	<b>140,696</b>	<b>2.0%</b>

Total Uses (\$ thousands)	FY16 Actuals	FY17 Projection	FY18 Budget	FY17-FY18 \$ Difference	FY17-FY18 % Diff
<b>Total Personnel Expense</b>	<b>3,278,078</b>	<b>3,462,203</b>	<b>3,663,022</b>	<b>200,818</b>	<b>5.8%</b>
Fee Authorizations	98,448	99,321	99,518	197	0.2%
Student Aid	339,105	353,485	370,812	17,328	4.9%
Supplies, Services & Other	1,846,617	1,834,263	1,952,070	117,807	6.4%
<b>Total Non-Personnel Expense</b>	<b>2,284,171</b>	<b>2,287,069</b>	<b>2,422,400</b>	<b>135,332</b>	<b>5.9%</b>
Depreciation	358,326	364,363	384,770	20,407	5.6%
Interest Expense	95,495	124,564	127,451	2,887	2.3%
<b>Total Capital-Related Expense</b>	<b>453,821</b>	<b>488,927</b>	<b>512,221</b>	<b>23,294</b>	<b>4.8%</b>
<b>Total Uses</b>	<b>6,016,069</b>	<b>6,238,199</b>	<b>6,597,643</b>	<b>359,444</b>	<b>5.8%</b>

<b>Sources Less Uses</b>	<b>98,082</b>	<b>739,837</b>	<b>521,089</b>	<b>(218,748)</b>	<b>-29.6%</b>
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## FY 2018 Operating Budget – University (excluding Health System and OSUP)

Total Sources (\$ thousands)	FY16	FY17	FY18	FY17-FY18	FY17-FY18
	Actuals	Projection	Budget	\$ Difference	% Diff
<b>External Sources</b>					
Tuition & Fees (gross)	1,065,633	1,100,951	1,123,793	22,843	2.1%
State Share of Instruction	361,894	384,540	383,662	(878)	-0.2%
Other Government Appropriations	141,073	141,972	141,489	(484)	-0.3%
Exchange Grants & Contracts	682,106	688,185	691,015	2,830	0.4%
Non-Exchange Grants & Contracts	65,337	63,041	63,300	259	0.4%
Sales & Services - Auxiliaries	303,853	330,030	347,314	17,284	5.2%
Sales & Services - Departmental	157,730	165,989	169,719	3,729	2.2%
Advancement Receipts	227,854	269,800	273,000	3,200	1.2%
Investment Income	(17,138)	564,891	456,125	(108,766)	Assumes 8%
Other Revenues	37,728	31,091	35,830	4,739	15.2%
<b>Total External Sources</b>	<b>3,026,069</b>	<b>3,740,491</b>	<b>3,685,246</b>	<b>(55,245)</b>	<b>-1.5%</b>
<b>Internal Sources</b>					
Net Transfers from OSU Health System	181,874	165,383	178,641	13,258	8.0%
<b>Total Internal Sources</b>	<b>181,874</b>	<b>165,383</b>	<b>178,641</b>	<b>13,258</b>	<b>8.0%</b>
<b>Total Sources</b>	<b>3,207,944</b>	<b>3,905,874</b>	<b>3,863,887</b>	<b>(41,987)</b>	<b>-1.1%</b>

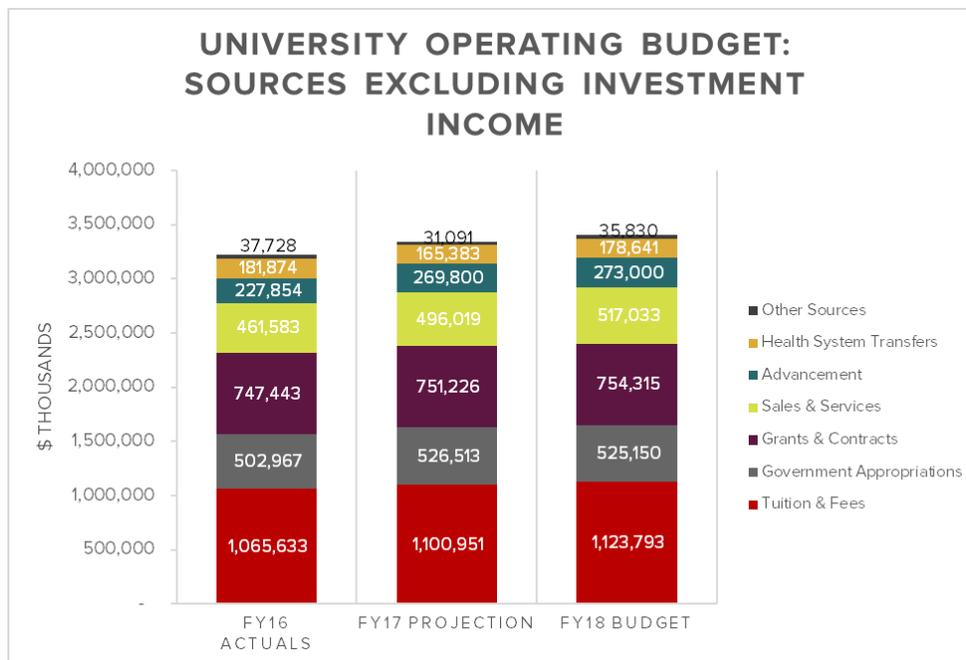
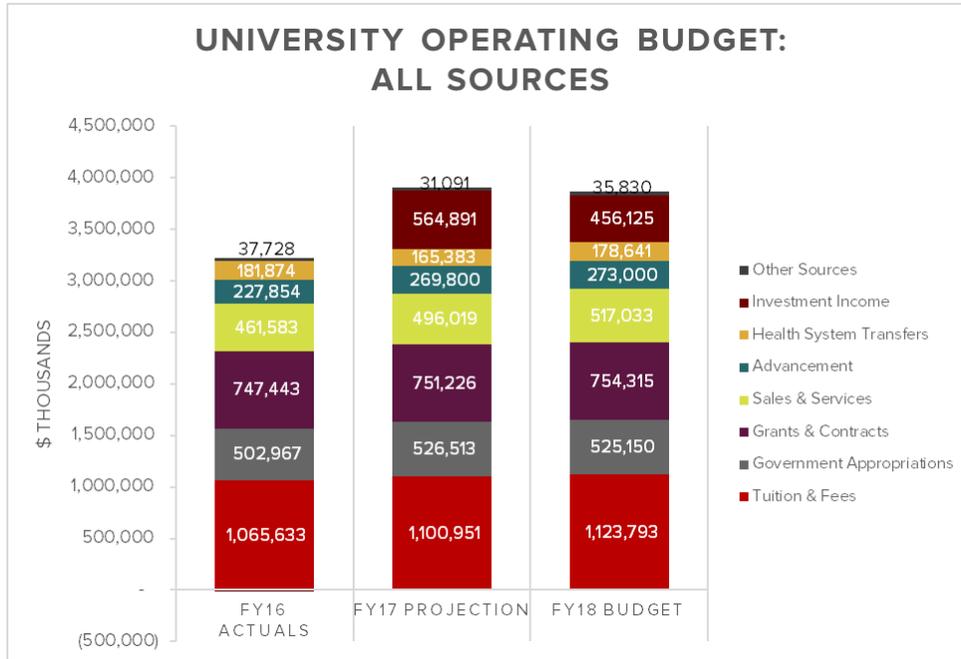
Total Uses (\$ thousands)	FY16	FY17	FY18	FY17-FY18	FY17-FY18
	Actuals	Projection	Budget	\$ Difference	% Diff
Salaries	1,363,514	1,422,235	1,492,922	70,687	5.0%
Benefits	382,035	408,464	424,597	16,133	3.9%
<b>Total Personnel Expense</b>	<b>1,745,549</b>	<b>1,830,699</b>	<b>1,917,520</b>	<b>86,820</b>	<b>4.7%</b>
Fee Authorizations	96,827	99,321	99,518	197	0.2%
Student Aid	339,342	353,485	370,812	17,328	4.9%
Supplies & Services	704,856	721,736	769,462	47,726	6.6%
<b>Total Non-Personnel Expense</b>	<b>1,141,025</b>	<b>1,174,542</b>	<b>1,239,792</b>	<b>65,251</b>	<b>5.6%</b>
Depreciation	212,400	215,991	220,391	4,400	2.0%
Interest Expense	63,981	84,369	88,876	4,507	5.3%
<b>Total Capital-Related Expense</b>	<b>276,381</b>	<b>300,360</b>	<b>309,267</b>	<b>8,907</b>	<b>3.0%</b>
<b>Total Uses</b>	<b>3,162,955</b>	<b>3,305,601</b>	<b>3,466,579</b>	<b>160,978</b>	<b>4.9%</b>

<b>Sources Less Uses</b>	<b>44,989</b>	<b>600,273</b>	<b>397,308</b>	<b>(202,965)</b>	<b>-33.8%</b>
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# University Budget – Sources

## Overview

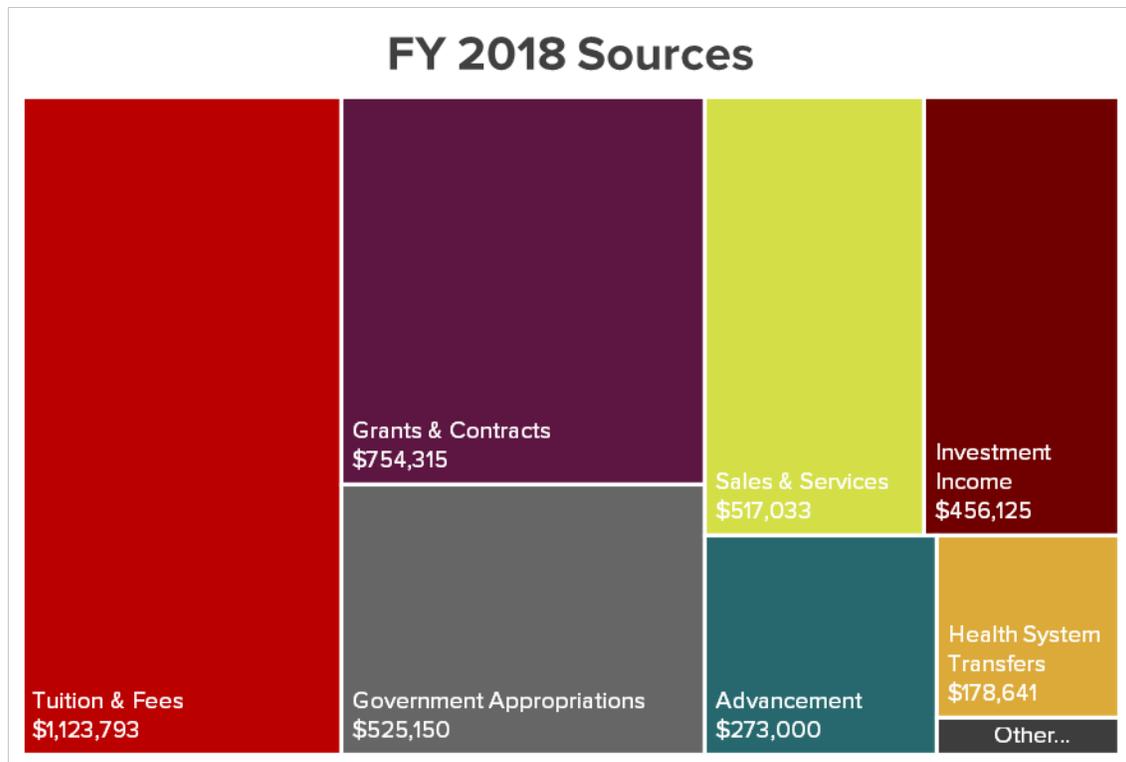


Total budgeted sources for FY 2018 are \$3.86 billion, compared with \$3.91 billion projected for FY 2017. Tuition and Fees is the largest category, with \$1.12 billion or 29.1% of total sources, followed by Grants and Contracts, with \$754 million or 19.5% of total sources.

## FY 2018 BUDGET PLAN

In total, we expect a 1.1% decrease in sources in FY 2018 over FY 2017 projections. This decrease is driven by a conservative investment income budget after a year with large projected gains, offset by increases in Tuition and Fees, Auxiliary Sales & Services, Investment Income, and Advancement Receipts. These changes are discussed in detail below.

Total Sources (\$ thousands)	FY16	FY17	FY18	% of total
	Actuals	Projection	Budget	
Tuition & Fees	1,065,633	1,100,951	1,123,793	29.1%
Government Appropriations	502,967	526,513	525,150	13.6%
Grants & Contracts	747,443	751,226	754,315	19.5%
Sales & Services	461,583	496,019	517,033	13.4%
Advancement	227,854	269,800	273,000	7.1%
Health System Transfers	181,874	165,383	178,641	4.6%
Investment Income	(17,138)	564,891	456,125	11.8%
Other Sources	37,728	31,091	35,830	0.9%
	<b>3,207,944</b>	<b>3,905,874</b>	<b>3,863,887</b>	



## Tuition and Fees

Gross tuition and fees are expected to increase by \$22.8 million, or 2.1%, from FY 2017 projected to \$1.12 billion. The increase is due to a 1% increase in the non-resident student body mix, increases to non-resident and international surcharges for FY 2018, and the implementation of a tuition guarantee for incoming first-year students (the Ohio State Tuition Guarantee). Instructional and mandatory fees will not increase in FY 2018 for continuing and transfer undergraduate students as well as graduate students. However, some tagged masters and professional programs that have differential fees will include increases in those fees.

The university is committed to balancing access, affordability and excellence. In areas where tuition and fee increases are planned, the proceeds are used to cover inflation and to invest in excellence within the core academic mission. Tuition and fees provide approximately 75% of university revenue available to fund the core academic mission. The remaining 25% is largely provided through the State of Ohio instructional subsidy (SSI). Ohio State remains one of the most affordable options in Ohio and among its Big Ten peers.

\$ thousands	FY17 Projection	FY18 Budget	FY17-FY18 \$ Difference	FY17-FY18 % Diff
Instructional Fees	693,488	697,074	3,587	0.5%
Non-Resident Fees	298,094	313,818	15,724	5.3%
General Fees	24,171	23,966	(205)	-0.9%
International Surcharge	4,127	6,601	2,474	60.0%
Program & Tech Fees	35,616	36,113	497	1.4%
Other Tuition & Fees	18,594	19,691	1,096	5.9%
<b>Total Academic Fees</b>	<b>1,074,091</b>	<b>1,097,263</b>	<b>23,173</b>	<b>2.2%</b>
Student Activity Fee	4,561	4,599	38	0.8%
Recreation Fee	14,043	13,613	(430)	-3.1%
Ohio Union Fee	8,256	8,318	62	0.8%
<b>Total Student Life Fees</b>	<b>26,860</b>	<b>26,530</b>	<b>(330)</b>	<b>-1.2%</b>
<b>Total Tuition &amp; Fees (gross)</b>	<b>1,100,951</b>	<b>1,123,793</b>	<b>22,843</b>	<b>2.1%</b>

## Enrollment

The university will be executing against an enrollment plan, which was implemented beginning in FY 2017, to increase the quality and diversity of the student body. Enrollment is expected to decline 0.1% in total over FY 2017 levels.

Regional campuses, which account for 10% of the university's enrollment, continue to be negatively impacted by several factors. Although showing signs of stabilizing since semester conversion, these campuses are experiencing continued poor economic conditions in the communities they serve, a decreasing number of high school graduates and the competition from community and technical colleges. As a result, FY 2018 enrollments are projected to decline 1% in total over FY 2017 levels.

**STUDENT ENROLLMENT FOR AUTUMN TERM  
AUTUMN FY 2014 - FY 2018**

Headcounts	2014	2015	2016	2017	2018	1 YR Chg	1 YR % Chg	5 YR % Chg
Columbus	57,466	58,322	58,663	59,482	<b>59,444</b>	-38	-0.1%	3.4%
Lima	1,077	1,056	1,010	1,039	<b>1,005</b>	-34	-3.3%	-6.7%
Mansfield	1,204	1,188	1,199	1,128	<b>1,123</b>	-5	-0.4%	-6.7%
Marion	1,259	1,204	1,085	1,139	<b>1,192</b>	53	4.7%	-5.3%
Newark	2,315	2,396	2,476	2,536	<b>2,450</b>	-86	-3.4%	5.8%
ATI	643	702	751	722	<b>740</b>	18	2.5%	15.1%
<b>Grand Total</b>	<b>63,964</b>	<b>64,868</b>	<b>65,184</b>	<b>66,046</b>	<b>65,954</b>	<b>-92</b>	<b>-0.1%</b>	<b>3.1%</b>

**Fees**

See Appendixes A, B and C for a listing of student fees.

*Instructional, General & Student Life Fees*

The university will guarantee incoming first-year undergraduate students a set price for resident tuition, mandatory fees, housing and dining that will remain constant for four years, beginning with the class entering in August 2017. The guarantee will be applicable to incoming first-year undergraduate students at all campuses and is designed to provide predictability and transparency for students and their families. Under the guarantee, in-state tuition and mandatory fees will increase 5.5 percent for incoming freshmen on the Columbus campus and will then be frozen at that level for four years. This increase will allow the university to maintain quality while preserving affordability.

Resident tuition and mandatory fees will be frozen for continuing and transfer undergraduate students for FY 2018. The university has held these fees flat since FY 2013. The university is also expanding financial aid programs for Ohioans by expanding the President’s Affordability Grant program, which provides need-based financial aid to more than 15,000 low- and middle-income students, to \$25 million for Fiscal 2018 and by expanding the Land Grant Opportunity Scholarship program to provide cost of attendance awards.

Master’s and PhD instructional fees will not increase in FY 2018. Some graduate and professional programs charge a differential instructional fee based principally on market demand and pricing. Revenue generated from these additional fees directly support the graduate or professional program that is charging the student. Most graduate and professional programs are not increasing fees; programs with increases range between 2% and 8% in FY 2018.

See Appendixes A, B and C for a listing of student fees.

***Non-Resident & International Surcharges***

Effective Autumn term FY 2018, the non-resident surcharge will increase 5.0% for undergraduate, graduate, and professional programs at each campus. The undergraduate international surcharge will increase \$498 per term beginning with incoming freshman for Autumn FY 2018.

See Appendixes A, B and C for a listing of student fees.

***Program, Course & Technology Fees***

Several colleges and academic programs have additional fees to support specific initiatives. Program fees are designed to provide financial support for specific academic and student programs, technology fees support learning technology, course fees provide classroom supplies and distance education fees support distance education technology.

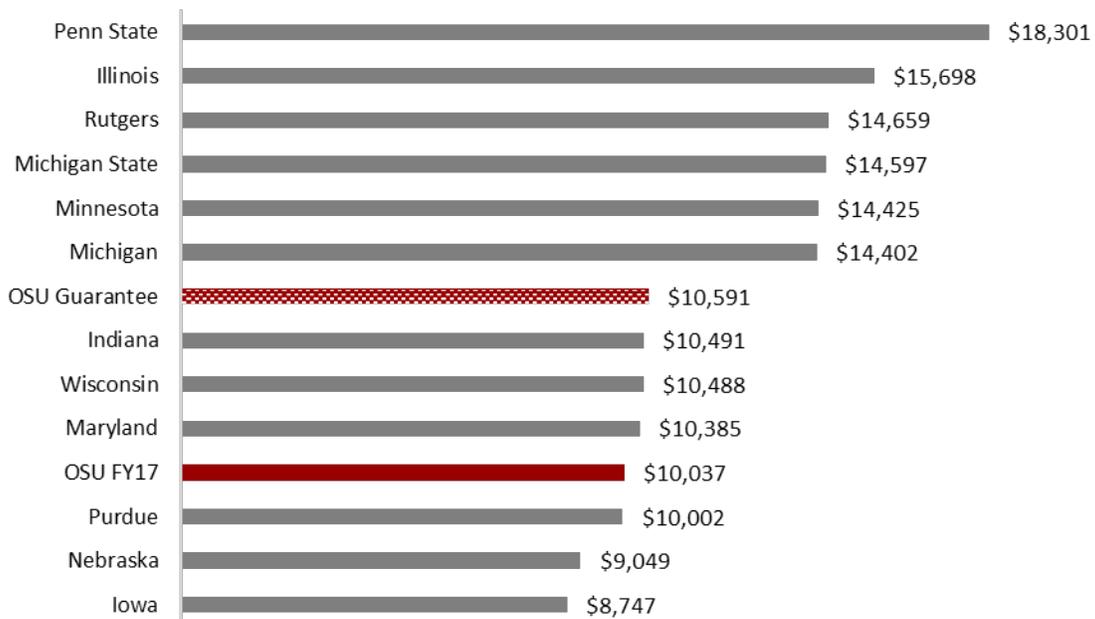
See Appendixes A, B and C for a listing of student fees.

**Tuition Comparisons**

***Big Ten Public Institutions***

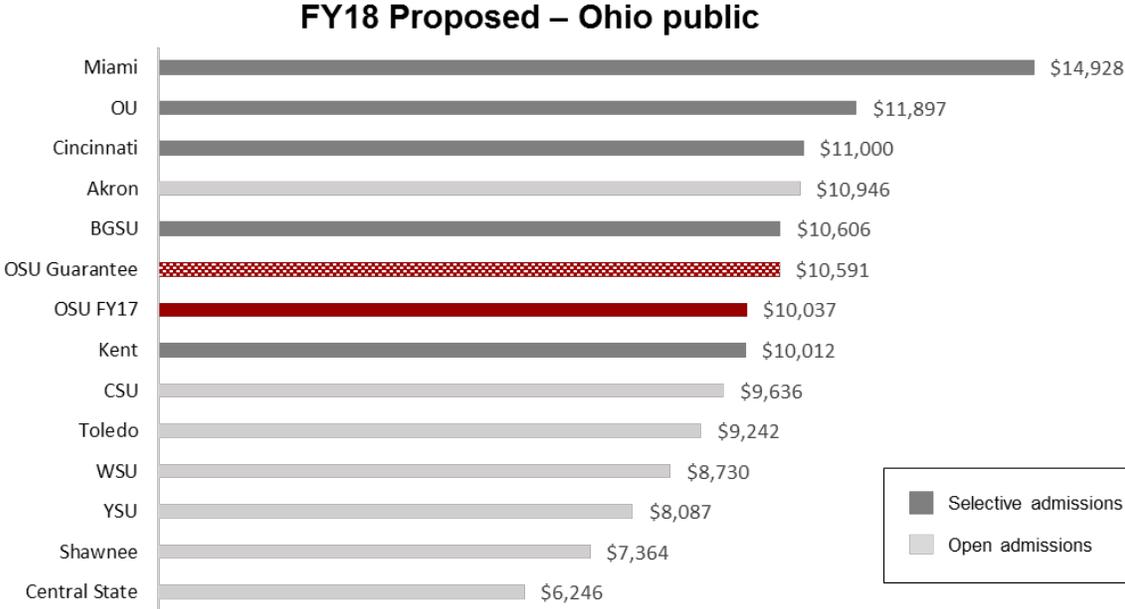
After implementing the tuition guarantee, Ohio State’s resident tuition and mandatory fees per year will be 14.9% below the average of the Big Ten public institutions. Ohio State will be the seventh most affordable among these institutions for first-year students. Existing students will be paying the FY 2017 rate, which is fourth-lowest among the Big Ten.

**FY18 Proposed - Big Ten public**



*Selective Ohio Peers*

Among Ohio’s six public four-year universities with selective admissions, Ohio State ranks highest in academic reputation, yet has the second most affordable rate for resident tuition and fees.



## Government Appropriations

The university receives funding from the State of Ohio, federal government, and local governments to support various aspects of our operations. The largest category received is State Share of Instruction (SSI).

<b>\$ thousands</b>	<b>FY17 Projection</b>	<b>FY18 Budget</b>	<b>FY17-FY18 \$ Difference</b>	<b>FY17-FY18 % Diff</b>
State Share of Instruction	384,540	383,662	(878)	-0.2%
State Line Item Appropriations	94,321	93,095	(1,226)	-1.3%
Federal Build America Bonds Subsidy	10,543	10,543	-	0.0%
State Capital Appropriations	37,109	37,851	742	2.0%
<b>Total Government Appropriations</b>	<b>526,513</b>	<b>525,150</b>	<b>(1,362)</b>	<b>-0.3%</b>

### *State Share of Instruction*

The SSI allocation is the State of Ohio's primary funding support for higher education. The allocation between colleges and universities is based on their share of enrollments and degree completions. 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, medical and doctoral subsidy, and a number of other criteria intended to advance the goals of the state. The total SSI funding pool is expected to be flat. The university has assumed a \$1 million decrease in SSI for FY 2018 as preliminary estimates from the state indicate our share of the pool will slightly decline.

### *State Line Item Appropriations*

In addition to SSI funding, the university also receives funding directed to specific purposes through state line item appropriations. In FY 2018, the university expects to receive \$93 million in state line item appropriations, slightly less than projected FY 2017. Major line item appropriations support the Ohio Agricultural Research and Development Center (OARDC) (\$36 million), OSU Extension (\$24 million), and OH-Tech (\$14 million).

### *State Capital Appropriations*

Ohio State also receives capital allocations from the State of Ohio used to maintain and improve the physical infrastructure of the university. The State of Ohio capital budget process occurs in the biennium years between operating budgets. The university received a total allocation of \$97.4 million for the fiscal 2017-2018 biennium, including \$2.7 million in pass-through community projects. We expect to expend approximately \$37.8 million in state capital appropriations in FY 2018.

Of the \$94.7 million in university projects, \$26.4 million will support the renovation of Koffolt/Fontana Laboratories to support the Advanced Materials Corridor; \$26.0 million will support the renovation and partial replacement of Postle Hall for the College of Dentistry; and \$5.0 million will support the Wooster campus for the replacement of Thorne Hall. The remainder of the funding (\$37.3 million) will be allocated to various 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 FY 2018, revenue from grants and contracts (excluding non-exchange grants) is expected to be \$754 million, which is \$3 million above FY 2017 projections.

<b>\$ thousands</b>	<b>FY17 Projection</b>	<b>FY18 Budget</b>	<b>FY17-FY18 \$ Difference</b>	<b>FY17-FY18 % Diff</b>
Federal Grants & Contracts	414,923	410,905	(4,017)	-1.0%
Private Grants & Contracts	185,184	187,707	2,523	1.4%
State Grants & Contracts	77,629	81,252	3,623	4.7%
Local Grants & Contracts	10,450	11,150	700	6.7%
<b>Total Exchange Grants &amp; Contracts</b>	<b>688,185</b>	<b>691,015</b>	<b>2,830</b>	<b>0.4%</b>
Non-Exchange Grants (Fed / Pell)	53,316	52,700	(616)	-1.2%
Non-Exchange Grants (State)	9,725	10,600	875	9.0%
<b>Total Non-Exchange Grants &amp; Contracts</b>	<b>63,041</b>	<b>63,300</b>	<b>259</b>	<b>0.4%</b>
<b>Total Grants &amp; Contracts</b>	<b>751,226</b>	<b>754,315</b>	<b>3,089</b>	<b>0.4%</b>

Of the \$754 million, \$514 million is administered by the Office of Sponsored Programs, \$176 million is administered directly by colleges and support units, and \$64 million is administered by Enrollment Services for student financial aid programs. 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 direct revenue for sponsored research programs administered by the Office of Sponsored Programs is expected to increase from FY 2017 to approximately \$514 million.

The sponsored research revenues include facilities and administrative (F&A) cost recoveries, which are projected to be \$115 million, an increase of 2.5% over final estimated FY 2017 recovery of \$112 million. 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. The full-negotiated F&A rate for FY 2018 is 55%; the rate will increase to 56% for FY 2019 and FY 2020. These rates are an increase from the FY 2017 rate, which was 54%.

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. In recent years, federal research budgets had been essentially flat, and the number of proposals submitted has been increasing, resulting in lower funding rates.

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 and Student Financial Aid Funding**

Revenue for exchange grants and contracts administered directly by individual colleges and support units is expected to increase slightly from \$172 million projected for FY 2017 to \$174 million budgeted for FY 2018.

Some grants and contracts revenue is considered a non-exchange item and appears in the non-operating section of the income statement as Non-Exchange Grants. These items include federal funding for Pell and Supplemental Educational Opportunity Grants (SEOG) and state funding for Ohio College Opportunity Grants (OCOG). In total, funding levels for these items are expected to remain flat from projected FY 2017 to budgeted FY 2018.

## Sales & Services

<b>\$ thousands</b>	<b>FY17 Projection</b>	<b>FY18 Budget</b>	<b>FY17-FY18 \$ Difference</b>	<b>FY17-FY18 % Diff</b>
Sales & Services - Auxiliaries	330,030	347,314	17,284	5.2%
Sales & Services - Departmental	165,989	169,719	3,729	2.2%
<b>Total Sales &amp; Services</b>	<b>496,019</b>	<b>517,033</b>	<b>21,013</b>	<b>4.2%</b>

### Sales and Services of Auxiliary Enterprises

Student Life, Athletics, and Business Advancement comprise the majority of sales and services of auxiliary enterprises. Revenue from sales and services of auxiliary enterprises before scholarship allowances is expected to increase \$17.3 million, or 5.2% in FY 2018 over projected FY 2017. This increase is driven primarily by increased Student Life housing and dining revenue (6% and 3% increase in rates, respectively) and additional Big Ten Network revenue in Athletics.

### Sales and Services of Educational Departments

Sales and services of educational departments are expected to increase by \$3.7 million over projected FY 2017 to \$169.7 million. Revenue sources consist largely of clinical operations in colleges such as Dentistry, Optometry and Veterinary Medicine and non-college departments such as Recreational Sports and Student Health Services.

## Advancement

The university raised more than \$3 billion in the But for Ohio State campaign, far surpassing the \$2.5 billion goal. The campaign invited alumni, friends, grateful patients, and the rest of Buckeye Nation to invest in our students, our faculty, our campuses, and our potential. Supporters helped us secure unmatched educational opportunities for future generations of students, and empowered our faculty and staff to tackle the critical challenges we face as a global 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. As Advancement continues to move forward, a group of university leaders, key volunteers and Advancement staff are developing a plan that will carry the institutions marketing, alumni/constituent and fundraising forward in alignment with the university's updated strategic plan.

Advancement recognizes the critical importance of aligning marketing and alumni/constituent engagement with our partners across the university. A number of efforts in these areas have been recognized internally and by our peers as among the best in higher education. Some examples include: the Alumni Association's growing volunteer engagement program; centralized stewardship guidelines for personalized, meaningful donor recognition initiatives; our Buckeye Room virtual community that captures insights from more than 10,000 alumni; and marketing campaigns that connect people in new ways with Ohio State while strengthening the university's brand and reputation. Advancement's communications, marketing, engagement and fundraising

teams are working together to plan for the next campaign with a clear focus on increasing access, affordability and excellence at Ohio State, the hallmarks of President Drake's 2020 Vision.

In FY 2017, the university's goal for "New Fundraising Activity" is \$475 million, including pledges and certain private contracts. Advancement fully expects to deliver results in line with expectations. Dollars are being raised by engaging a variety of constituents, including students, faculty, staff, alumni, friends, corporate partners and private foundations.

The Advancement-related line items within the FY 2017 projections and FY 2018 budget are representative of expected cash receipts for current use gifts, gifts provided as endowment additions, and private capital gifts. Total cash receipts as budgeted are expected to be \$273 million in FY 2018.

\$ thousands	FY17 Projection	FY18 Budget	FY17-FY18 \$ Difference	FY17-FY18 % Diff
Gifts - Current Use	185,200	183,600	(1,600)	-0.9%
Private Capital Gifts	20,600	20,400	(200)	-1.0%
Additions to Permanent Endowments	64,000	69,000	5,000	7.8%
<b>Total Advancement Receipts</b>	<b>269,800</b>	<b>273,000</b>	<b>3,200</b>	<b>1.2%</b>

## Investment Income

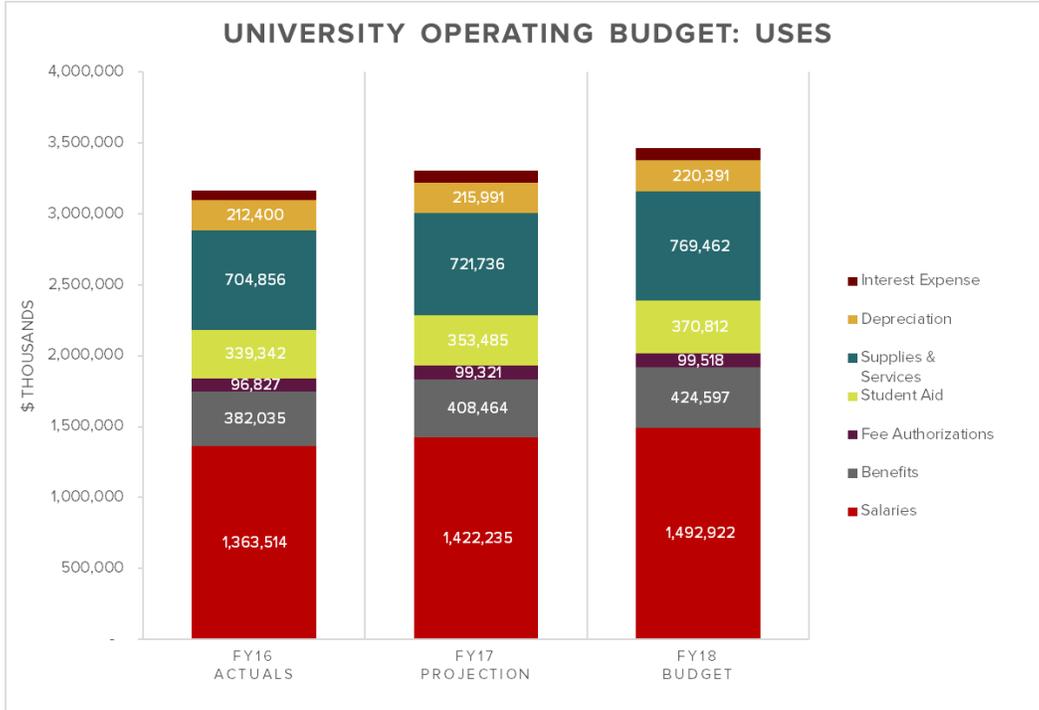
The Office of Investments manages the Long Term Investment Pool (LTIP), which totals \$4.3 billion as of FY 2017 and includes gifted endowment funds, designated funds and operating funds that have been invested for long-term stability. Through a partnership with external managers, the Office of Investments 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 on cash, short and intermediate term investments is budgeted at \$14 million, in line with our FY 2017 forecast and reflecting continued low bank yields and fixed income markets more volatile than prior years.

The LTIP is budgeted to gain \$456 million before fees at an 8.0% return in FY 2018. These returns include investing more than \$1 billion in upfront proceeds from the Comprehensive Energy Management Project. The LTIP is projected to have an ending market value of \$5.6 billion at the end of FY 2018.

# University Budget – Uses

## Overview



Total budgeted uses for FY 2018 are \$3.47 billion, compared with \$3.31 billion projected for FY 2017. Salaries are the largest category, at \$1.49 billion or 43% of total uses, followed by Supplies & Services, at \$769 million or 22% of total sources.

In total, we expect a 4.9% increase in uses in FY 2018 over FY 2017 projections. This increase is concentrated in personnel expenses (up 4.7% over FY 2017 projections) and Supplies & Services (up 6.6% over FY 2017 projections).

	FY16 Actuals	FY17 Projection	FY18 Budget	% of total
Salaries	1,363,514	1,422,235	1,492,922	43.1%
Benefits	382,035	408,464	424,597	12.2%
<b>Total Personnel Expense</b>	<b>1,745,549</b>	<b>1,830,699</b>	<b>1,917,520</b>	<b>55.3%</b>
Fee Authorizations	96,827	99,321	99,518	2.9%
Student Aid	339,342	353,485	370,812	10.7%
Supplies & Services	704,856	721,736	769,462	22.2%
<b>Total Non-Personnel Expense</b>	<b>1,141,025</b>	<b>1,174,542</b>	<b>1,239,792</b>	<b>35.8%</b>
Depreciation	212,400	215,991	220,391	6.4%
Interest Expense	63,981	84,369	88,876	2.6%
<b>Total Capital-Related Expense</b>	<b>276,381</b>	<b>300,360</b>	<b>309,267</b>	<b>8.9%</b>
<b>Total Uses</b>	<b>3,162,955</b>	<b>3,305,601</b>	<b>3,466,579</b>	<b>100.0%</b>

### FY 2018 Uses



## Salaries

\$ thousands	FY17 Projection	FY18 Budget	FY17-FY18 \$ Difference	FY17-FY18 % Diff
<b>Total Faculty Salary</b>	<b>554,942</b>	<b>577,123</b>	<b>22,181</b>	<b>4.0%</b>
Unclassified	631,870	670,201	38,331	6.1%
CCS	101,692	107,810	6,117	6.0%
<b>Total Staff Salary</b>	<b>733,563</b>	<b>778,011</b>	<b>44,448</b>	<b>6.1%</b>
<b>Total Student Salary</b>	<b>133,730</b>	<b>137,788</b>	<b>4,058</b>	<b>3.0%</b>
<b>Total Salaries</b>	<b>1,422,235</b>	<b>1,492,922</b>	<b>70,687</b>	<b>5.0%</b>

Salary expense is expected to increase by \$70.7 million or 5.0% over FY 2017 projections. Faculty and staff salary guideline increases of up to 2.0% have been included in the budget for FY 2018. This represents \$28.4 million of the total increase.

Consistent with prior years, the approved salary guidelines take into consideration the financial condition of the university as well as the current labor market. The university continues to employ a strategy to set 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.

The remainder of the increase (\$42.2 million) in the FY 2018 budget for salaries is due to net new hires in several areas. The largest increases are in Faculty (\$11.1 million increase), Unclassified (\$25.7 million increase), and Classified Civil Service (\$4.0 million increase).

**Faculty** increases (\$11.1 million) are driven by Discovery Theme faculty hires in the Fisher College of Business (\$3.3 million increase) and College of Food, Agricultural and Environmental Sciences (\$1.7 million increase). Strategic plan hiring by the College of Engineering accounts for an additional \$1.1 million, and filling of vacancies and six new positions in University Libraries accounts for \$1.0 million.

**Unclassified** staff increases (\$25.7 million) are driven by Enterprise Project-related hires and backfilled positions, accounting for approximately \$7 million of the increase. Other large increases are occurring in the Office of Health Sciences (\$2.5 million) due to increased cancer research; the Office of Student Life (\$1.6 million) due to adjusting hiring levels for a continued higher student population on campus; University Advancement (\$1.6 million) due to hires for additional fundraising; \$1.5 million due to hires in the new Corporate Engagement Office to enhance university and industry relationships; and Athletics (\$870,000) due to additional sports-related and administrative personnel.

**Classified civil service** staff increases (\$4.0 million) are primarily driven by strategic hires in Administration and Planning (\$2.6 million increase) due to hiring of bus drivers and bus mechanics to support an increase in bus routes on campus, filling vacant custodial and maintenance worker positions, and hiring additional police officers and safety officers.

## Benefits

Benefit costs are expected to increase by \$16.1 million or 3.9% over FY 2017 projections, to \$424.6 million. Benefits increases are driven by the 2% salary guideline increase, which directly affects the retirement plan contribution expenses, and net new additional hires. This is balanced by a slight decrease in the average composite rate for all benefits. 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. FY 2018 medical plan costs are budgeted based on historical cost trend data, projected employee eligibility, and expected plan changes associated with governmental regulations and plan design. Given these factors, we are projecting a 5% decrease per FTE in costs for FY 2018 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.

## Fee Authorizations

Fee authorizations are provided to students holding graduate student appointments to pay for graduate tuition and fees. Total university fee authorization expense is expected to remain flat at \$99.5 million in FY 2018.

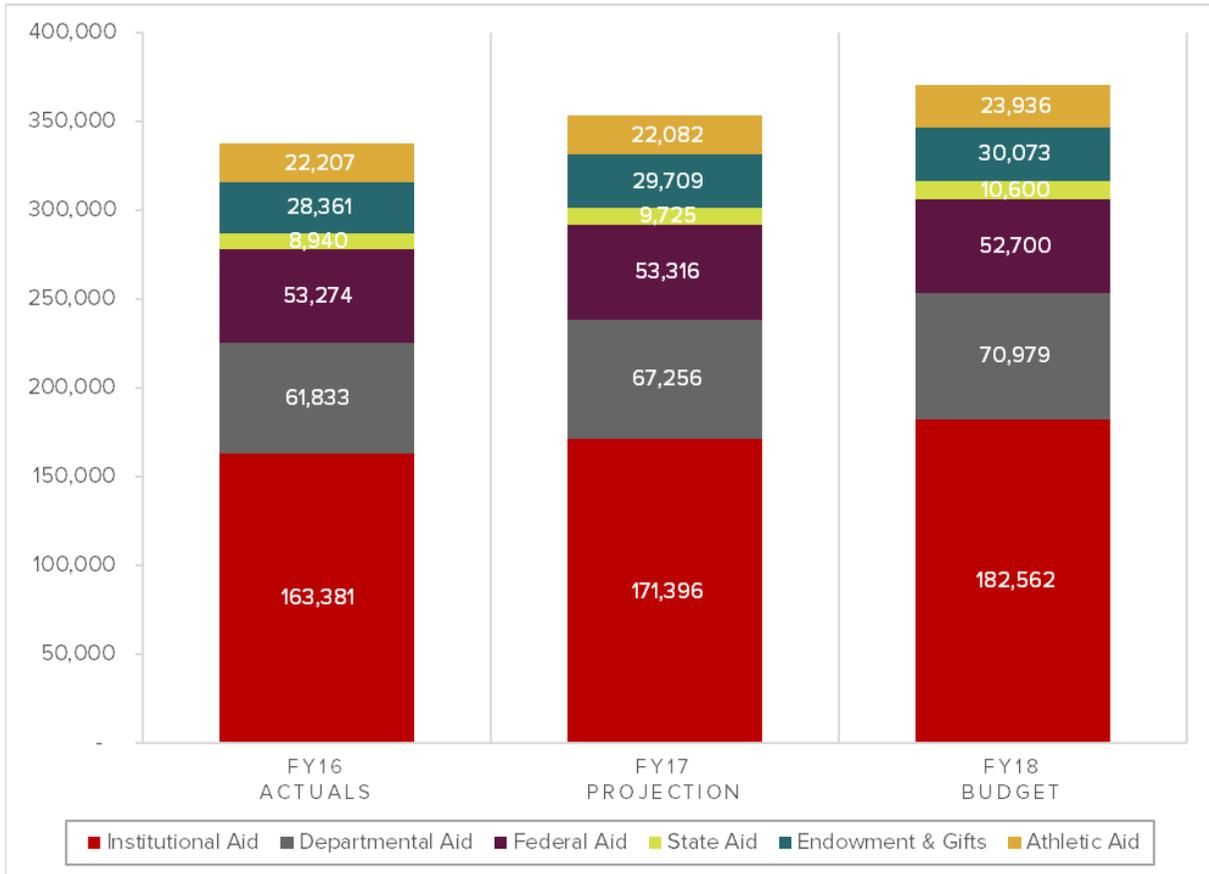
## Student Financial Aid

\$ thousands	FY17 Projection	FY18 Budget	FY17-FY18 \$ Difference	FY17-FY18 % Diff
Student Aid	290,444	307,550	17,106	5.9%
Student Aid, non-exch	63,041	63,300	259	0.4%
<b>Total Student Aid</b>	<b>353,485</b>	<b>370,850</b>	<b>17,365</b>	<b>4.9%</b>

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.

The financial aid plan seeks to advance two specific goals for the university: to invest in the quality, quantity and diversity of students to continue to advance Ohio State as a leading national flagship

public research university; 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 \$371 million of financial aid, excluding graduate fee authorizations, to students in FY 2018. Sources for financial aid include federal and state programs, gifts and endowments and institutionally funded aid. 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 and room and board scholarships, an allowance against sales and services of auxiliary enterprises.

Institutionally funded financial aid is expected to increase by \$11.6 million, or 6.4%, in FY 2018 to a total of \$183 million. Need-based financial aid continues to be a priority as part of the university’s commitment to affordability. An additional \$5 million will be added to the President’s Affordability Grant program, for a total of \$25 million in annual aid for students with financial need. This will continue to be funded to meet a total investment under the President’s 2020 vision of at least \$100 million over five years.

The Land Grant Opportunity Scholarship program will also be expanded. In FY 2018, new Land Grant Opportunity Scholarship recipients will receive awards to cover the full cost of attendance. In FY 2019, the program will be expanded to cover the full cost of attendance for two incoming students from each of Ohio's counties, up from the current program of one per county.

To help offset the impact of increases in housing and dining rates, second year students residing on campus that meet certain eligibility requirements will be held harmless from the rate increase. This will add approximately \$1.1 million in aid. An additional \$3.2 million in need-based aid will be offered to Ohio students that meet certain eligibility requirements during FY 2018. An additional \$.5 million will be used to fund 30 students in the Young Scholars program. Other merit- and need-based financial aid programs will see inflationary increases of approximately \$1.5 million.

Federal financial aid, which consists primarily of Pell Grants and some Supplemental Educational Opportunity Grants (SEOG), is expected to decline slightly to \$53 million in FY 2018. State financial aid is expected to increase slightly in FY 2018 to \$10.6 million and is driven by state budgets for programs such as the Ohio College Opportunity Grant (OCOG). Donor and other funds are also expected to remain flat to FY 2018 projections at \$30 million.

Athletic scholarships are planned to increase to \$24 million. The remaining aid provided directly by colleges is projected to increase \$3.6 million in FY 2018, driven by a \$2 million increase in graduate fellowships.

## Supplies & Services

Supplies & Services expenses are projected to increase \$29.5 million or 4.1% over projected FY 2017. This is driven primarily by costs associated with the Enterprise Project implementation. Supplies & Services expenses are comprised of several discrete categories, including Intra-University Revenue, Cost of Sales, Supplies, Office Services, Repairs & Maintenance, Utilities, Purchased Services, Travel, Other Expense and Non-Capitalized Equipment, which are discussed below.

**Cost of sales** represents the purchase of goods and services that are passed directly through to external and internal customers. Cost of sales is budgeted to decrease by \$2.0 million, or 2.2% for fiscal 2017. This decrease is driven primarily by a \$1.6 million decrease in Cost of Sales in Student Life due to fewer rental expenses for overflow housing and dining attributable to the larger than expected FY 2017 freshman class.

**Supplies** expense is expected to increase by \$3.7 million, or 3.4% in FY 2018. The increase over the expected inflationary increase of 2.0% is driven by a \$1.0 million increase in the College of Veterinary Medicine and a \$0.4 million increase in the College of Pharmacy associated with increased research activity. These increases are offset by a \$0.5 million increase in Student Life and other miscellaneous increases across the remainder of the university.

**Office services** expense is expected to remain mostly flat to FY 2017 projections, increasing by \$478 thousand, or 1.9%.

**Repairs & maintenance** expense is expected to increase by \$1.7 million, or 4.2% in FY 2018. This increase is driven by a \$1.4 million increase in Student Life associated with increases in

replacement and renewal expenses for buildings that were not renovated during the North Residential District construction period.

**Utilities** expense includes both commodities expense paid externally for electricity, natural gas, and water and sewer, and internal charges paid by units that are billed centrally based on consumption. Utilities expense is expected to increase \$1.9 million or 2.0% over FY 2017 projections. These increases are driven by conservative inflationary increase assumptions of 2.0%.

**Travel** expense is expected to increase by \$2.3 million, or 4.0% over fiscal 2016. \$1 million is budgeted as an expected inflationary increase of 2%; the additional \$1.3 million of the increase is due to increased travel in the Department of Athletics.

**Purchased services** expense is expected to increase \$44 million or 15% over FY 2017 projections. The increased amount over an expected inflationary increase of 2% is due to costs associated with the Workday project.

**Non-capitalized equipment** expense is to decrease by \$10.6 million, or 18.6% under projected FY 2017. The decrease is driven by a \$7.5 million decrease in non-capitalized equipment expenditures by the Office of Student Life. This decrease is due to expenses related to the North Residential District completion in FY 2017; expenses that will not be duplicated in FY 2018.

## Interest Expense

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

The debt is comprised of a mix of tax exempt and taxable bonds. Over 82% of the outstanding debt balance is comprised of fixed rate obligations ranging between 1.56% and 4.85% all-in true interest cost. The remainder of the debt is tax-exempt variable rate debt obligations. The variable rates, most of which are subject to change every seven days, averaged 0.68% through the first ten months of fiscal 2017 and have a 15-year average of 1.1%. 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 \$127 million of interest expense on plant debt in FY 2018; an increase of \$2.9 million over FY 2017 projected levels due to estimates on the variable interest portion of outstanding debt.

## OSU Health System Budget

Health System	FY17 Projection	FY18 Budget	\$ Difference	% Diff
<b>Total Operating Revenue</b>	<b>2,820,217</b>	<b>2,998,451</b>	<b>178,234</b>	<b>6.3%</b>
<b>Operating Expenses</b>				
Salaries & Benefits	1,260,779	1,331,779	71,000	5.6%
Supplies	295,489	310,460	14,971	5.1%
Drugs & Pharmaceuticals	349,135	369,803	20,668	5.9%
Services	284,849	306,272	21,423	7.5%
Depreciation	144,576	160,618	16,042	11.1%
Interest	39,848	38,256	(1,592)	-4.0%
University Overhead	48,902	53,440	4,538	9.3%
Other	47,487	48,742	1,255	2.6%
<b>Total Expenses</b>	<b>2,471,065</b>	<b>2,619,370</b>	<b>148,305</b>	<b>6.0%</b>
<b>Gain/Loss from Operations</b>	<b>349,152</b>	<b>379,081</b>	<b>29,929</b>	<b>8.6%</b>
<b>Medical Center Investments</b>	<b>(149,445)</b>	<b>(150,000)</b>	<b>(555)</b>	<b>-0.4%</b>
<b>Investment Income</b>	<b>6,732</b>	<b>10,534</b>	<b>3,802</b>	<b>56.5%</b>
<b>Excess of Revenue over Expenses</b>	<b>206,439</b>	<b>239,615</b>	<b>33,176</b>	<b>16.1%</b>

The margin for the OSU Wexner Medical Center Health System (Health System) is budgeted at \$239 million for fiscal 2018. Included in the budget is the Health System's continued support to OSU Physicians and the College of Medicine (COM) (\$150 million). The Health System operating budget is set at a level to provide the necessary margin to invest in clinical programs, capital, provide debt service coverage and build cash reserves. The operating budget for fiscal 2018 anticipates the volumes and financial impact from increased capacity in University Hospital (UH) as well as full year impacts from the Brain and Spine Hospital, Jameson Crane Sports Medicine Institute and the Upper Arlington Outpatient Care Center. The budget also takes into consideration the impact of healthcare reform, Medicaid rate rebasing, as well as changes related to reimbursement from the Hospital Care Assurance Program (HCAP), and the state's Upper Payment Limit program (UPL). In addition, the model continues to incorporate payer mix changes resulting from an aging population. The budget provides a total operating margin percentage of 8.6% and an EBIDA operating margin of 19.6%.



### Revenue Drivers

Overall revenue is budgeted to increase approximately 4.9% compared with the current year rate of 6.3%. Activity increases account for approximately 3.5% and rates account for 1.4% of fiscal 2018 growth. Inpatient admission growth is budgeted at 3.7% and driven primarily by continued James

Cancer Hospital growth and additional bed capacity in UH as well as a full year of the Brain and Spine Hospital. Outpatient activity will grow at 3.9% with continued ambulatory growth related to the Jameson Crane Sports Medicine Institute and Ohio State Outpatient Care Upper Arlington.

Medicaid expansion continues to be favorable for the Health System as patients previously covered under charity programs now have coverage. Medicaid continues to make additional rate cuts in order to fund this expansion. The Health System will see decreases in Medicaid rates related to rebasing efforts at the Ohio Department of Medicaid. Overall Medicare rates will increase less than 1%. Managed care plan migration to Medicare due to the aging population is anticipated at 1% in fiscal 2018. Managed care arrangements are negotiated through the end of 2018 and in some cases into 2019. Quality and risk-based contracts are being phased into contracts through ongoing negotiations with payers. The budget anticipates a 0.5% negative impact to fiscal 2018 relating to these factors. The payment increases for managed care contracts are on average 3-4% in rate growth while governmental payers are anticipated to decrease due to multiple factors.

### **Expense Drivers**

Total operating expenses will grow by 6.3% compared to the current year growth of 6.4%. Drug costs are increasing 8.2% with 5% due to inflation and the remaining impact relating to a full year impact of participation in the 340B drug pricing program. Operating expenses, excluding drugs, depreciation and overhead, will grow at approximately 5.0%, of which 2.8% will be activity driven and 2.2% rate driven. Salary increases for employees averaging 2% is included in the budget. Benefit rates are expected to remain consistent with current year. Labor productivity is budgeted to remain consistent with fiscal 2017. Expense management initiatives will continue to be an emphasis to mitigate reimbursement changes and increasing alternative payment plans.

## OSU Physicians Budget

OSU Physicians	FY17 Projection	FY18 Budget	\$ Difference	% Diff
<b>Revenues</b>				
Operating Revenue	389,728	428,535	38,807	10.0%
Upper Payment Limit (UPL)	27,600	6,500	(21,100)	-76.4%
<b>Total Revenue</b>	<b>417,328</b>	<b>435,035</b>	<b>17,707</b>	<b>4.2%</b>
<b>Expenses</b>				
Faculty Salaries & Benefits	282,183	312,128	29,945	10.6%
Non Faculty Salaries & Benefits	88,542	101,595	13,053	14.7%
Supplies & Pharmaceuticals	18,291	18,650	359	2.0%
Purchased Services	28,112	28,764	652	2.3%
Depreciation	3,796	3,761	(35)	-0.9%
Interest	347	319	(28)	-8.1%
Other Operating Expense	40,262	46,477	6,215	15.4%
Medical Center Investments	(79,690)	(82,040)	(2,350)	-2.9%
<b>Total Expenses</b>	<b>381,843</b>	<b>429,654</b>	<b>47,811</b>	<b>12.5%</b>
<b>Gain/(Loss)</b>	<b>35,485</b>	<b>5,381</b>	<b>(30,104)</b>	<b>-84.8%</b>

Total operating revenue is budgeted to increase \$17.7 million or 4.2% over fiscal 2017 projections. Total operating revenue includes net patient revenue, and other operating revenue associated with physician services. Net patient revenue is budgeted to increase \$35.9 million or 11.1% over fiscal 2017 projection, while other revenue is budgeted to decrease \$18.2 million. The increase in net patient revenue is due to faculty recruitment, increased clinical productivity, improved payment rates, and improved service mix. The decrease in other revenue is the result of a conservative estimate of UPL revenue compared to Fiscal 2017. Excluding UPL revenue from both periods, total operating revenue is budgeted to increase \$38.8 million or 10.0%.

Total expenses are expected to increase \$47.8 million. Expense categories with the largest increases were physician salaries & benefits, staff salaries & benefits, and other operating expenses. Net new physicians in fiscal 2018 are approximately 75. Generally, the amount of time for a new practice to reach full profitability is approximately 2-3 years. Staffing costs include support for new physicians, market adjustments, merit increases and filling of vacancies. Other operating expenses include start-up costs and other provider related costs for new physicians,

Work continues on increasing revenue growth through a number of initiatives. In addition, expense control measures continue to evolve to help keep controllable costs, such as staff salaries, supplies, and services, in line with revenue changes.

## University Budget Process

For the FY 2018 Operating Budget, the university continues a budget 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.

All funds budgets are collected from each unit in the university and reviewed and consolidated by the Office of Financial Planning & Analysis. 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 Model

The university uses a budget model 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 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. Auxiliary and earnings units, which are not included in the RCM model, prepare their budgets based on their business plans and projected use of their products and services. Research budgets are projected based on historical patterns and anticipated grants that may be received.

The OSU Health System and OSU Physicians, Inc. prepare their budgets based on 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 5,300 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.

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 funds and into current funds 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 FY 2018 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 allocated a greater share of the funding. The other two primary funding formulas allocate graduate tuition and state support based on a two-year average of 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. The two-year average credit hour driver acts as a smoothing mechanism in times of unforeseen volatility. 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.

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. For FY 2018, funding requests were approved for IT security, campus safety enhancements, and additional research administrators.

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 fiscal 2018, the formal support office budget request process was reinstated, giving the support offices the ability to request funding for expansion of existing activities or new activities that meet the university's mission.



## Appendix A – Columbus Campus Student Fee Tables

### Undergraduate Fees – Continuing and Transfer Students

#### Ohio Residents

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total
		General	Student Activity				
0.5	191.00	7.75	37.50	3.10	-	13.50	252.85
1.0	382.00	15.50	37.50	6.20	-	13.50	454.70
2.0	764.00	31.00	37.50	12.40	-	13.50	858.40
3.0	1,146.00	46.50	37.50	18.60	-	13.50	1,262.10
4.0	1,528.00	62.00	37.50	24.80	123.00	13.50	1,788.80
5.0	1,910.00	77.50	37.50	31.00	123.00	13.50	2,192.50
6.0	2,292.00	93.00	37.50	37.20	123.00	13.50	2,596.20
7.0	2,674.00	108.50	37.50	43.40	123.00	13.50	2,999.90
8.0	3,056.00	124.00	37.50	49.60	123.00	13.50	3,403.60
9.0	3,438.00	139.50	37.50	55.80	123.00	13.50	3,807.30
10.0	3,820.00	155.00	37.50	62.00	123.00	13.50	4,211.00
11.0	4,202.00	170.50	37.50	68.20	123.00	13.50	4,614.70
12.0 to 18.0 <sup>(5)</sup>	\$ 4,584.00	\$ 186.00	\$ 37.50	\$ 74.40	\$ 123.00	\$ 13.50	\$ 5,018.40

#### Non-Residents (Domestic)

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	191.00	7.75	37.50	3.10	-	13.50	252.85	398.00	650.85
1.0	382.00	15.50	37.50	6.20	-	13.50	454.70	796.00	1,250.70
2.0	764.00	31.00	37.50	12.40	-	13.50	858.40	1,592.00	2,450.40
3.0	1,146.00	46.50	37.50	18.60	-	13.50	1,262.10	2,388.00	3,650.10
4.0	1,528.00	62.00	37.50	24.80	123.00	13.50	1,788.80	3,184.00	4,972.80
5.0	1,910.00	77.50	37.50	31.00	123.00	13.50	2,192.50	3,980.00	6,172.50
6.0	2,292.00	93.00	37.50	37.20	123.00	13.50	2,596.20	4,776.00	7,372.20
7.0	2,674.00	108.50	37.50	43.40	123.00	13.50	2,999.90	5,572.00	8,571.90
8.0	3,056.00	124.00	37.50	49.60	123.00	13.50	3,403.60	6,368.00	9,771.60
9.0	3,438.00	139.50	37.50	55.80	123.00	13.50	3,807.30	7,164.00	10,971.30
10.0	3,820.00	155.00	37.50	62.00	123.00	13.50	4,211.00	7,960.00	12,171.00
11.0	4,202.00	170.50	37.50	68.20	123.00	13.50	4,614.70	8,756.00	13,370.70
12.0 to 18.0 <sup>(5)</sup>	\$ 4,584.00	\$ 186.00	\$ 37.50	\$ 74.40	\$ 123.00	\$ 13.50	\$ 5,018.40	\$ 9,552.00	\$ 14,570.40

**Non-Resident International – Enrolled prior to August 2015**

Credit Hours	Instructional Fees	General Fees		Student			Resident Total	Non-Resident Surcharge	Non-Resident Total	International Surcharge <sup>(4)</sup>	International Total <sup>(4)</sup>
		General	Student Activity	Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>					
0.5	191.00	7.75	37.50	3.10	-	13.50	252.85	398.00	650.85	20.75	671.60
1.0	382.00	15.50	37.50	6.20	-	13.50	454.70	796.00	1,250.70	41.50	1,292.20
2.0	764.00	31.00	37.50	12.40	-	13.50	858.40	1,592.00	2,450.40	83.00	2,533.40
3.0	1,146.00	46.50	37.50	18.60	-	13.50	1,262.10	2,388.00	3,650.10	124.50	3,774.60
4.0	1,528.00	62.00	37.50	24.80	123.00	13.50	1,788.80	3,184.00	4,972.80	166.00	5,138.80
5.0	1,910.00	77.50	37.50	31.00	123.00	13.50	2,192.50	3,980.00	6,172.50	207.50	6,380.00
6.0	2,292.00	93.00	37.50	37.20	123.00	13.50	2,596.20	4,776.00	7,372.20	249.00	7,621.20
7.0	2,674.00	108.50	37.50	43.40	123.00	13.50	2,999.90	5,572.00	8,571.90	290.50	8,862.40
8.0	3,056.00	124.00	37.50	49.60	123.00	13.50	3,403.60	6,368.00	9,771.60	332.00	10,103.60
9.0	3,438.00	139.50	37.50	55.80	123.00	13.50	3,807.30	7,164.00	10,971.30	373.50	11,344.80
10.0	3,820.00	155.00	37.50	62.00	123.00	13.50	4,211.00	7,960.00	12,171.00	415.00	12,586.00
11.0	4,202.00	170.50	37.50	68.20	123.00	13.50	4,614.70	8,756.00	13,370.70	456.50	13,827.20
12.0 to 18.0 <sup>(5)</sup>	\$ 4,584.00	\$ 186.00	\$ 37.50	\$ 74.40	\$ 123.00	\$ 13.50	\$ 5,018.40	\$ 9,552.00	\$ 14,570.40	\$ 498.00	\$ 15,068.40

**Non-Resident International – Enrolled between August 2015 & July 2017**

Credit Hours	Instructional Fees	General Fees		Student			Resident Total	Non-Resident Surcharge	Non-Resident Total	International Surcharge <sup>(4)</sup>	International Total <sup>(4)</sup>
		General	Student Activity	Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>					
0.5	191.00	7.75	37.50	3.10	-	13.50	252.85	398.00	650.85	40.25	691.10
1.0	382.00	15.50	37.50	6.20	-	13.50	454.70	796.00	1,250.70	80.50	1,331.20
2.0	764.00	31.00	37.50	12.40	-	13.50	858.40	1,592.00	2,450.40	161.00	2,611.40
3.0	1,146.00	46.50	37.50	18.60	-	13.50	1,262.10	2,388.00	3,650.10	241.50	3,891.60
4.0	1,528.00	62.00	37.50	24.80	123.00	13.50	1,788.80	3,184.00	4,972.80	322.00	5,294.80
5.0	1,910.00	77.50	37.50	31.00	123.00	13.50	2,192.50	3,980.00	6,172.50	402.50	6,575.00
6.0	2,292.00	93.00	37.50	37.20	123.00	13.50	2,596.20	4,776.00	7,372.20	483.00	7,855.20
7.0	2,674.00	108.50	37.50	43.40	123.00	13.50	2,999.90	5,572.00	8,571.90	563.50	9,135.40
8.0	3,056.00	124.00	37.50	49.60	123.00	13.50	3,403.60	6,368.00	9,771.60	644.00	10,415.60
9.0	3,438.00	139.50	37.50	55.80	123.00	13.50	3,807.30	7,164.00	10,971.30	724.50	11,695.80
10.0	3,820.00	155.00	37.50	62.00	123.00	13.50	4,211.00	7,960.00	12,171.00	805.00	12,976.00
11.0	4,202.00	170.50	37.50	68.20	123.00	13.50	4,614.70	8,756.00	13,370.70	885.50	14,256.20
12.0 to 18.0 <sup>(5)</sup>	\$ 4,584.00	\$ 186.00	\$ 37.50	\$ 74.40	\$ 123.00	\$ 13.50	\$ 5,018.40	\$ 9,552.00	\$ 14,570.40	\$ 966.00	\$ 15,536.40

## Distance Learning

Credit Hours	Instructional Fees	General Fee	Distance Education Fee	Resident Total	Non-Resident Surcharge <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>(5)</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 Program & Technology fees 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) Implemented in Autumn 2012, the international surcharge fee was converted to a per credit hour fee beginning in Summer 2016. Starting in Autumn 2015, all new Columbus campus international undergraduate students were assessed \$966 per term. Then beginning in Autumn 2017, all new Columbus campus international undergraduate students were assessed \$1,464 per term.
- (5) Students pay an additional half credit hour instructional, basic general, and non-resident fee for each half credit hour of enrollment over 18.
- (6) 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.

## Undergraduate Fees – Tuition Guarantee

### Ohio Residents

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total
		General	Student Activity				
0.5	202.45	7.75	40.00	3.10	-	13.50	266.80
1.0	404.90	15.50	40.00	6.20	-	13.50	480.10
2.0	809.80	31.00	40.00	12.40	-	13.50	906.70
3.0	1,214.70	46.50	40.00	18.60	-	13.50	1,333.30
4.0	1,619.60	62.00	40.00	24.80	123.00	13.50	1,882.90
5.0	2,024.50	77.50	40.00	31.00	123.00	13.50	2,309.50
6.0	2,429.40	93.00	40.00	37.20	123.00	13.50	2,736.10
7.0	2,834.30	108.50	40.00	43.40	123.00	13.50	3,162.70
8.0	3,239.20	124.00	40.00	49.60	123.00	13.50	3,589.30
9.0	3,644.10	139.50	40.00	55.80	123.00	13.50	4,015.90
10.0	4,049.00	155.00	40.00	62.00	123.00	13.50	4,442.50
11.0	4,453.90	170.50	40.00	68.20	123.00	13.50	4,869.10
12.0 to 18.0 <sup>(5)</sup>	\$ 4,858.80	\$ 186.00	\$ 40.00	\$ 74.40	\$ 123.00	\$ 13.50	\$ 5,295.70

### Non-Residents (Domestic)

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	202.45	7.75	40.00	3.10	-	13.50	266.80	398.00	664.80
1.0	404.90	15.50	40.00	6.20	-	13.50	480.10	796.00	1,276.10
2.0	809.80	31.00	40.00	12.40	-	13.50	906.70	1,592.00	2,498.70
3.0	1,214.70	46.50	40.00	18.60	-	13.50	1,333.30	2,388.00	3,721.30
4.0	1,619.60	62.00	40.00	24.80	123.00	13.50	1,882.90	3,184.00	5,066.90
5.0	2,024.50	77.50	40.00	31.00	123.00	13.50	2,309.50	3,980.00	6,289.50
6.0	2,429.40	93.00	40.00	37.20	123.00	13.50	2,736.10	4,776.00	7,512.10
7.0	2,834.30	108.50	40.00	43.40	123.00	13.50	3,162.70	5,572.00	8,734.70
8.0	3,239.20	124.00	40.00	49.60	123.00	13.50	3,589.30	6,368.00	9,957.30
9.0	3,644.10	139.50	40.00	55.80	123.00	13.50	4,015.90	7,164.00	11,179.90
10.0	4,049.00	155.00	40.00	62.00	123.00	13.50	4,442.50	7,960.00	12,402.50
11.0	4,453.90	170.50	40.00	68.20	123.00	13.50	4,869.10	8,756.00	13,625.10
12.0 to 18.0 <sup>(5)</sup>	\$ 4,858.80	\$ 186.00	\$ 40.00	\$ 74.40	\$ 123.00	\$ 13.50	\$ 5,295.70	\$ 9,552.00	\$ 14,847.70

- (1) Tuition Guarantee applies to Instructional, General, Student Activity, Student Union, Recreational and COTA fees for incoming first year students starting in August 2017. The Tuition Guarantee does not apply to the non-resident surcharge or international surcharge. See Program & Technology fees 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) Implemented in Autumn 2012, the international surcharge fee was converted to a per credit hour fee beginning in Summer 2016. Starting in Autumn 2015, all new Columbus campus international undergraduate students were assessed \$966 per term. Then beginning in Autumn 2017, all new Columbus campus international undergraduate students were assessed \$1,464 per term.
- (5) Students pay an additional half credit hour instructional, basic general, and non-resident fee for each half credit hour of enrollment over 18.

**Non-Resident International – Enrolled August 2017 or later**

Credit Hours	Instructional Fees	General Fees		Student Union Fee			Resident Total	Non-Resident Surcharge	Non-Resident Total	International Surcharge <sup>(4)</sup>	International Total <sup>(4)</sup>
		General	Student Activity	Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>					
0.5	202.45	7.75	40.00	3.10	-	13.50	266.80	398.00	664.80	61.00	725.80
1.0	404.90	15.50	40.00	6.20	-	13.50	480.10	796.00	1,276.10	122.00	1,398.10
2.0	809.80	31.00	40.00	12.40	-	13.50	906.70	1,592.00	2,498.70	244.00	2,742.70
3.0	1,214.70	46.50	40.00	18.60	-	13.50	1,333.30	2,388.00	3,721.30	366.00	4,087.30
4.0	1,619.60	62.00	40.00	24.80	123.00	13.50	1,882.90	3,184.00	5,066.90	488.00	5,554.90
5.0	2,024.50	77.50	40.00	31.00	123.00	13.50	2,309.50	3,980.00	6,289.50	610.00	6,899.50
6.0	2,429.40	93.00	40.00	37.20	123.00	13.50	2,736.10	4,776.00	7,512.10	732.00	8,244.10
7.0	2,834.30	108.50	40.00	43.40	123.00	13.50	3,162.70	5,572.00	8,734.70	854.00	9,588.70
8.0	3,239.20	124.00	40.00	49.60	123.00	13.50	3,589.30	6,368.00	9,957.30	976.00	10,933.30
9.0	3,644.10	139.50	40.00	55.80	123.00	13.50	4,015.90	7,164.00	11,179.90	1,098.00	12,277.90
10.0	4,049.00	155.00	40.00	62.00	123.00	13.50	4,442.50	7,960.00	12,402.50	1,220.00	13,622.50
11.0	4,453.90	170.50	40.00	68.20	123.00	13.50	4,869.10	8,756.00	13,625.10	1,342.00	14,967.10
12.0 to 18.0 <sup>(5)</sup>	\$ 4,858.80	\$ 186.00	\$ 40.00	\$ 74.40	\$ 123.00	\$ 13.50	\$ 5,295.70	\$ 9,552.00	\$ 14,847.70	\$ 1,464.00	\$ 16,311.70

- (1) Tuition Guarantee applies to Instructional, General, Student Activity, Student Union, Recreational and COTA fees for incoming first year students starting in August 2017. The Tuition Guarantee does not apply to the non-resident surcharge or international surcharge. See Program & Technology fees 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) Implemented in Autumn 2012, the international surcharge fee was converted to a per credit hour fee beginning in Summer 2016. Starting in Autumn 2015, all new Columbus campus international undergraduate students were assessed \$966 per term. Then beginning in Autumn 2017, all new Columbus campus international undergraduate students were assessed \$1,464 per term.
- (5) Students pay an additional half credit hour instructional, basic general, and non-resident fee for each half credit hour of enrollment over 18.

## Program and Technology Fees

### Program Fees

Credit Hours	SHRS <sup>1</sup>	Anim Sci	Art	Business	Eng <sup>2</sup>	EngPhys
	UG	UG	UG	UG	UG	UG
0.5	8.30	3.25	4.75	27.05	24.55	14.55
1.0	16.60	6.50	9.50	54.10	49.10	29.10
2.0	33.20	13.00	19.00	108.20	98.20	58.20
3.0	49.80	19.50	28.50	162.30	147.30	87.30
4.0	66.40	26.00	38.00	216.40	196.40	116.40
5.0	83.00	32.50	47.50	270.50	245.50	145.50
6.0	99.60	39.00	57.00	324.60	294.60	174.60
7.0	116.20	45.50	66.50	378.70	343.70	203.70
8.0	132.80	52.00	76.00	432.80	392.80	232.80
9.0	149.40	58.50	85.50	486.90	441.90	261.90
10.0	166.00	65.00	95.00	541.00	491.00	291.00
11.0	182.60	71.50	104.50	595.10	540.10	320.10
<b>12</b>	<b>199.20</b>	<b>78.00</b>	<b>114.00</b>	<b>649.20</b>	<b>589.20</b>	<b>349.20</b>

Credit Hours	SENR	FAES	Music	Nursing			Psych
	UG	UG	UG	UG	Grad - Exist <sup>3</sup>	Grad - New <sup>4</sup>	UG
0.5	2.05	2.05	14.50	26.00	62.50	78.10	4.35
1.0	4.10	4.10	29.00	52.00	125.00	156.20	8.70
2.0	8.20	8.20	58.00	104.00	250.00	312.40	17.40
3.0	12.30	12.30	87.00	156.00	375.00	468.60	26.10
4.0	16.40	16.40	116.00	208.00	500.00	624.80	34.80
5.0	20.50	20.50	145.00	260.00	625.00	781.00	43.50
6.0	24.60	24.60	174.00	312.00	750.00	937.20	52.20
7.0	28.70	28.70	203.00	364.00	875.00	1,093.40	60.90
8.0	32.80	32.80	232.00	416.00	<b>1,000.00</b>	<b>1,249.60</b>	69.60
9.0	36.90	36.90	261.00	468.00			78.30
10.0	41.00	41.00	290.00	520.00			87.00
11.0	45.10	45.10	319.00	572.00			95.70
<b>12</b>	<b>49.20</b>	<b>49.20</b>	<b>348.00</b>	<b>624.00</b>			<b>104.40</b>

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

- (1) Name change from Allied Medical to School of Health and Rehabilitation Services
- (2) All Engineering except Engineering Physics.
- (3) Nursing students enrolled prior to Fall 2013.
- (4) Nursing students enrolled in Fall 2013 and subsequent terms.

Technology Fees

Credit Hours	Arts		Business		CIS in MPS	Communi- cations	EHE	
	UG	Grad	UG	Grad			UG	Grad
	0.5	6.75	13.50	7.75	21.75	4.50	2.05	3.75
1.0	13.50	27.00	15.50	43.50	9.00	4.10	7.50	31.50
2.0	27.00	54.00	31.00	87.00	18.00	8.20	15.00	63.00
3.0	40.50	81.00	46.50	130.50	27.00	12.30	22.50	94.50
4.0	54.00	108.00	62.00	174.00	36.00	16.40	30.00	126.00
5.0	67.50	135.00	77.50	217.50	45.00	20.50	37.50	157.50
6.0	81.00	162.00	93.00	261.00	54.00	24.60	45.00	189.00
7.0	94.50	162.00	108.50	261.00	63.00	28.70	52.50	189.00
8.0	108.00	<b>162.00</b>	124.00	<b>261.00</b>	72.00	32.80	60.00	<b>189.00</b>
9.0	121.50		139.50		81.00	36.90	67.50	
10.0	135.00		155.00		90.00	41.00	75.00	
11.0	148.50		170.50		99.00	45.10	82.50	
<b>12+</b>	<b>162.00</b>		<b>186.00</b>		<b>108.00</b>	<b>49.20</b>	<b>90.00</b>	

Credit Hours	Engineering		EngPhys	FAES		Medicine	Music	Nursing		PPM
	UG (AGR) <sup>5</sup>	Grad		UG <sup>6</sup>	Grad <sup>6</sup>			UG	Grad	
	0.5	10.00	21.25	4.50	2.05	4.10	5.50	6.75	8.30	16.65
1.0	20.00	42.50	9.00	4.10	8.20	11.00	13.50	16.60	33.30	30.00
2.0	40.00	85.00	18.00	8.20	16.40	22.00	27.00	33.20	66.60	60.00
3.0	60.00	127.50	27.00	12.30	24.60	33.00	40.50	49.80	99.90	90.00
4.0	80.00	170.00	36.00	16.40	32.80	44.00	54.00	66.40	133.20	120.00
5.0	100.00	212.50	45.00	20.50	41.00	55.00	67.50	83.00	166.50	150.00
6.0	120.00	255.00	54.00	24.60	49.20	66.00	81.00	99.60	199.80	180.00
7.0	140.00	255.00	63.00	28.70	49.20	66.00	94.50	116.20	199.80	180.00
8.0	160.00	<b>255.00</b>	72.00	32.80	<b>49.20</b>	<b>66.00</b>	108.00	132.80	<b>199.80</b>	<b>180.00</b>
9.0	180.00		81.00	36.90			121.50	149.40		
10.0	200.00		90.00	41.00			135.00	166.00		
11.0	220.00		99.00	45.10			148.50	182.60		
<b>12+</b>	<b>240.00</b>		<b>108.00</b>	<b>49.20</b>			<b>162.00</b>	<b>199.20</b>		

**NOTE: Technology fees will not be applicable to students paying fees under the tuition guarantee after Autumn 2017.**

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

(5) Beginning in FY 2015, specific Agriculture majors and plans only

(6) With the exception of students in the Equine program, ATI students in FAES also pay this fee.

## Graduate & PhD Fees

### Ohio Resident Graduate & PhD

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total
		General	Student Activity				
0.5	361.25	11.50	37.50	4.65	-	13.50	<b>428.40</b>
1.0	722.50	23.00	37.50	9.30	-	13.50	<b>805.80</b>
2.0	1,445.00	46.00	37.50	18.60	-	13.50	<b>1,560.60</b>
3.0	2,167.50	69.00	37.50	27.90	-	13.50	<b>2,315.40</b>
4.0	2,890.00	92.00	37.50	37.20	123.00	13.50	<b>3,193.20</b>
5.0	3,612.50	115.00	37.50	46.50	123.00	13.50	<b>3,948.00</b>
6.0	4,335.00	138.00	37.50	55.80	123.00	13.50	<b>4,702.80</b>
7.0	5,057.50	161.00	37.50	65.10	123.00	13.50	<b>5,457.60</b>
<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>

### Non-Resident Graduate & PhD

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	361.25	11.50	37.50	4.65	-	13.50	<b>428.40</b>	671.00	<b>1,099.40</b>
1.0	722.50	23.00	37.50	9.30	-	13.50	<b>805.80</b>	1,342.00	<b>2,147.80</b>
2.0	1,445.00	46.00	37.50	18.60	-	13.50	<b>1,560.60</b>	2,684.00	<b>4,244.60</b>
3.0	2,167.50	69.00	37.50	27.90	-	13.50	<b>2,315.40</b>	4,026.00	<b>6,341.40</b>
4.0	2,890.00	92.00	37.50	37.20	123.00	13.50	<b>3,193.20</b>	5,368.00	<b>8,561.20</b>
5.0	3,612.50	115.00	37.50	46.50	123.00	13.50	<b>3,948.00</b>	6,710.00	<b>10,658.00</b>
6.0	4,335.00	138.00	37.50	55.80	123.00	13.50	<b>4,702.80</b>	8,052.00	<b>12,754.80</b>
7.0	5,057.50	161.00	37.50	65.10	123.00	13.50	<b>5,457.60</b>	9,394.00	<b>14,851.60</b>
<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>\$ 10,736.00</b>	<b>\$ 16,948.40</b>

**Distance Learning Graduate & PhD**

<b>Credit Hours</b>	<b>Instructional Fees</b>	<b>General Fee</b>	<b>Distance Education Fee</b>	<b>Resident Total</b>	<b>Non-Resident Surcharge(2)</b>	<b>Non-Resident Total</b>
0.5	361.25	11.50	100.00	472.75	5.00	<b>477.75</b>
1.0	722.50	23.00	100.00	845.50	5.00	<b>850.50</b>
2.0	1,445.00	46.00	100.00	1,591.00	5.00	<b>1,596.00</b>
3.0	2,167.50	69.00	100.00	2,336.50	5.00	<b>2,341.50</b>
4.0	2,890.00	92.00	100.00	3,082.00	5.00	<b>3,087.00</b>
5.0	3,612.50	115.00	100.00	3,827.50	5.00	<b>3,832.50</b>
6.0	4,335.00	138.00	100.00	4,573.00	5.00	<b>4,578.00</b>
7.0	5,057.50	161.00	100.00	5,318.50	5.00	<b>5,323.50</b>
<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 Program & Technology fees 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.

## Differential/Professional Fees

### Masters 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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	983.00	11.50	37.50	4.65	-	13.50	1,050.15	671.00	1,721.15
1.0	1,966.00	23.00	37.50	9.30	-	13.50	2,049.30	1,342.00	3,391.30
2.0	3,932.00	46.00	37.50	18.60	-	13.50	4,047.60	2,684.00	6,731.60
3.0	5,898.00	69.00	37.50	27.90	-	13.50	6,045.90	4,026.00	10,071.90
4.0	7,864.00	92.00	37.50	37.20	123.00	13.50	8,167.20	5,368.00	13,535.20
5.0	9,830.00	115.00	37.50	46.50	123.00	13.50	10,165.50	6,710.00	16,875.50
6.0	11,796.00	138.00	37.50	55.80	123.00	13.50	12,163.80	8,052.00	20,215.80
7.0	13,762.00	161.00	37.50	65.10	123.00	13.50	14,162.10	9,394.00	23,556.10
<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>\$ 10,736.00</b>	<b>\$ 26,896.40</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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	929.75	11.50	37.50	4.65	-	13.50	996.90	671.00	1,667.90
1.0	1,859.50	23.00	37.50	9.30	-	13.50	1,942.80	1,342.00	3,284.80
2.0	3,719.00	46.00	37.50	18.60	-	13.50	3,834.60	2,684.00	6,518.60
3.0	5,578.50	69.00	37.50	27.90	-	13.50	5,726.40	4,026.00	9,752.40
4.0	7,438.00	92.00	37.50	37.20	123.00	13.50	7,741.20	5,368.00	13,109.20
5.0	9,297.50	115.00	37.50	46.50	123.00	13.50	9,633.00	6,710.00	16,343.00
6.0	11,157.00	138.00	37.50	55.80	123.00	13.50	11,524.80	8,052.00	19,576.80
7.0	13,016.50	161.00	37.50	65.10	123.00	13.50	13,416.60	9,394.00	22,810.60
<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>\$ 10,736.00</b>	<b>\$ 26,044.40</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.

**Masters of Business Logistics Engineering<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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	850.75	10.25	37.50	4.65	-	13.50	916.65	596.25	1,512.90
1.0	1,701.50	20.50	37.50	9.30	-	13.50	1,782.30	1,192.50	2,974.80
2.0	3,403.00	41.00	37.50	18.60	-	13.50	3,513.60	2,385.00	5,898.60
3.0	5,104.50	61.50	37.50	27.90	-	13.50	5,244.90	3,577.50	8,822.40
4.0	6,806.00	82.00	37.50	37.20	123.00	13.50	7,099.20	4,770.00	11,869.20
5.0	8,507.50	102.50	37.50	46.50	123.00	13.50	8,830.50	5,962.50	14,793.00
6.0	10,209.00	123.00	37.50	55.80	123.00	13.50	10,561.80	7,155.00	17,716.80
7.0	11,910.50	143.50	37.50	65.10	123.00	13.50	12,293.10	8,347.50	20,640.60
<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>\$ 9,540.00</b>	<b>\$ 23,564.40</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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	787.00	10.25	37.50	4.65	-	13.50	852.90	596.25	1,449.15
1.0	1,574.00	20.50	37.50	9.30	-	13.50	1,654.80	1,192.50	2,847.30
2.0	3,148.00	41.00	37.50	18.60	-	13.50	3,258.60	2,385.00	5,643.60
3.0	4,722.00	61.50	37.50	27.90	-	13.50	4,862.40	3,577.50	8,439.90
4.0	6,296.00	82.00	37.50	37.20	123.00	13.50	6,589.20	4,770.00	11,359.20
5.0	7,870.00	102.50	37.50	46.50	123.00	13.50	8,193.00	5,962.50	14,155.50
6.0	9,444.00	123.00	37.50	55.80	123.00	13.50	9,796.80	7,155.00	16,951.80
7.0	11,018.00	143.50	37.50	65.10	123.00	13.50	11,400.60	8,347.50	19,748.10
<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>\$ 9,540.00</b>	<b>\$ 22,544.40</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.

**Masters of Human Resource Management<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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	506.25	11.50	37.50	4.65	-	13.50	573.40	617.00	1,190.40
1.0	1,012.50	23.00	37.50	9.30	-	13.50	1,095.80	1,234.00	2,329.80
2.0	2,025.00	46.00	37.50	18.60	-	13.50	2,140.60	2,468.00	4,608.60
3.0	3,037.50	69.00	37.50	27.90	-	13.50	3,185.40	3,702.00	6,887.40
4.0	4,050.00	92.00	37.50	37.20	123.00	13.50	4,353.20	4,936.00	9,289.20
5.0	5,062.50	115.00	37.50	46.50	123.00	13.50	5,398.00	6,170.00	11,568.00
6.0	6,075.00	138.00	37.50	55.80	123.00	13.50	6,442.80	7,404.00	13,846.80
7.0	7,087.50	161.00	37.50	65.10	123.00	13.50	7,487.60	8,638.00	16,125.60
<b>8.0+</b>	<b>\$ 8,100.00</b>	<b>\$ 184.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 8,532.40</b>	<b>\$ 9,872.00</b>	<b>\$ 18,404.40</b>

**Executive 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 Surcharge	Non-Resident Total
		General	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 the Executive MBA are specialized program 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.

**Masters of Business Operational Excellence<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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	1,072.44	10.25	37.50	4.65	-	13.50	1,138.34	5.00	1,143.34
1.0	2,144.88	20.50	37.50	9.30	-	13.50	2,225.68	5.00	2,230.68
2.0	4,289.75	41.00	37.50	18.60	-	13.50	4,400.35	5.00	4,405.35
3.0	6,434.63	61.50	37.50	27.90	-	13.50	6,575.03	5.00	6,580.03
4.0	8,579.50	82.00	37.50	37.20	123.00	13.50	8,872.70	5.00	8,877.70
5.0	10,724.38	102.50	37.50	46.50	123.00	13.50	11,047.38	5.00	11,052.38
6.0	12,869.25	123.00	37.50	55.80	123.00	13.50	13,222.05	5.00	13,227.05
7.0	15,014.13	143.50	37.50	65.10	123.00	13.50	15,396.73	5.00	15,401.73
<b>8.0+</b>	<b>\$ 17,159.00</b>	<b>\$ 164.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 17,571.40</b>	<b>\$ 5.00</b>	<b>\$ 17,576.40</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 Surcharge	Non-Resident Total
		General	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 specialized program 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.

**Graduate Minor in Business for Health Sciences<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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	727.75	11.50	37.50	4.65	-	13.50	794.90	5.00	799.90
1.0	1,455.50	23.00	37.50	9.30	-	13.50	1,538.80	5.00	1,543.80
2.0	2,911.00	46.00	37.50	18.60	-	13.50	3,026.60	5.00	3,031.60
3.0	4,366.50	69.00	37.50	27.90	-	13.50	4,514.40	5.00	4,519.40
4.0	5,822.00	92.00	37.50	37.20	123.00	13.50	6,125.20	5.00	6,130.20
5.0	7,277.50	115.00	37.50	46.50	123.00	13.50	7,613.00	5.00	7,618.00
6.0	8,733.00	138.00	37.50	55.80	123.00	13.50	9,100.80	5.00	9,105.80
7.0	10,188.50	161.00	37.50	65.10	123.00	13.50	10,588.60	5.00	10,593.60
<b>8.0+</b>	<b>\$ 11,644.00</b>	<b>\$ 184.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 12,076.40</b>	<b>\$ 5.00</b>	<b>\$ 12,081.40</b>

(1) Summer term program-based fee. The program transitioned from 6 to 8 hours per semester and fees were reduced beginning in Summer 2017.

(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.

**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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	1,055.00	11.50	37.50	4.65	-	13.50	1,122.15	1,249.50	2,371.65
1.0	2,110.00	23.00	37.50	9.30	-	13.50	2,193.30	2,499.00	4,692.30
2.0	4,220.00	46.00	37.50	18.60	-	13.50	4,335.60	4,998.00	9,333.60
3.0	6,330.00	69.00	37.50	27.90	-	13.50	6,477.90	7,497.00	13,974.90
4.0	8,440.00	92.00	37.50	37.20	123.00	13.50	8,743.20	9,996.00	18,739.20
5.0	10,550.00	115.00	37.50	46.50	123.00	13.50	10,885.50	12,495.00	23,380.50
6.0	12,660.00	138.00	37.50	55.80	123.00	13.50	13,027.80	14,994.00	28,021.80
7.0	14,770.00	161.00	37.50	65.10	123.00	13.50	15,170.10	17,493.00	32,663.10
<b>8.0+</b>	<b>\$ 16,880.00</b>	<b>\$ 184.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 17,312.40</b>	<b>\$ 19,992.00</b>	<b>\$ 37,304.40</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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	935.50	10.25	37.50	4.65	-	13.50	1,001.40	1,108.00	2,109.40
1.0	1,871.00	20.50	37.50	9.30	-	13.50	1,951.80	2,216.00	4,167.80
2.0	3,742.00	41.00	37.50	18.60	-	13.50	3,852.60	4,432.00	8,284.60
3.0	5,613.00	61.50	37.50	27.90	-	13.50	5,753.40	6,648.00	12,401.40
4.0	7,484.00	82.00	37.50	37.20	123.00	13.50	7,777.20	8,864.00	16,641.20
5.0	9,355.00	102.50	37.50	46.50	123.00	13.50	9,678.00	11,080.00	20,758.00
6.0	11,226.00	123.00	37.50	55.80	123.00	13.50	11,578.80	13,296.00	24,874.80
7.0	13,097.00	143.50	37.50	65.10	123.00	13.50	13,479.60	15,512.00	28,991.60
<b>8.0+</b>	<b>\$ 14,968.00</b>	<b>\$ 164.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 15,380.40</b>	<b>\$ 17,728.00</b>	<b>\$ 33,108.40</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.

Law

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	918.75	11.50	37.50	4.65	-	13.50	985.90	467.25	1,453.15
1.0	1,837.50	23.00	37.50	9.30	-	13.50	1,920.80	934.50	2,855.30
2.0	3,675.00	46.00	37.50	18.60	-	13.50	3,790.60	1,869.00	5,659.60
3.0	5,512.50	69.00	37.50	27.90	-	13.50	5,660.40	2,803.50	8,463.90
4.0	7,350.00	92.00	37.50	37.20	123.00	13.50	7,653.20	3,738.00	11,391.20
5.0	9,187.50	115.00	37.50	46.50	123.00	13.50	9,523.00	4,672.50	14,195.50
6.0	11,025.00	138.00	37.50	55.80	123.00	13.50	11,392.80	5,607.00	16,999.80
7.0	12,862.50	161.00	37.50	65.10	123.00	13.50	13,262.60	6,541.50	19,804.10
<b>8.0+</b>	<b>\$ 14,700.00</b>	<b>\$ 184.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 15,132.40</b>	<b>\$ 7,476.00</b>	<b>\$ 22,608.40</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.

**Medicine** <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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	916.25	10.25	37.50	4.65	-	13.50	982.15	676.50	1,658.65
1.0	1,832.50	20.50	37.50	9.30	-	13.50	1,913.30	1,353.00	3,266.30
2.0	3,665.00	41.00	37.50	18.60	-	13.50	3,775.60	2,706.00	6,481.60
3.0	5,497.50	61.50	37.50	27.90	-	13.50	5,637.90	4,059.00	9,696.90
4.0	7,330.00	82.00	37.50	37.20	123.00	13.50	7,623.20	5,412.00	13,035.20
5.0	9,162.50	102.50	37.50	46.50	123.00	13.50	9,485.50	6,765.00	16,250.50
6.0	10,995.00	123.00	37.50	55.80	123.00	13.50	11,347.80	8,118.00	19,465.80
7.0	12,827.50	143.50	37.50	65.10	123.00	13.50	13,210.10	9,471.00	22,681.10
<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>\$ 10,824.00</b>	<b>\$ 25,896.40</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.

**Master in Genetic Counseling**

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	598.00	11.50	37.50	4.65	-	13.50	665.15	689.00	1,354.15
1.0	1,196.00	23.00	37.50	9.30	-	13.50	1,279.30	1,378.00	2,657.30
2.0	2,392.00	46.00	37.50	18.60	-	13.50	2,507.60	2,756.00	5,263.60
3.0	3,588.00	69.00	37.50	27.90	-	13.50	3,735.90	4,134.00	7,869.90
4.0	4,784.00	92.00	37.50	37.20	123.00	13.50	5,087.20	5,512.00	10,599.20
5.0	5,980.00	115.00	37.50	46.50	123.00	13.50	6,315.50	6,890.00	13,205.50
6.0	7,176.00	138.00	37.50	55.80	123.00	13.50	7,543.80	8,268.00	15,811.80
7.0	8,372.00	161.00	37.50	65.10	123.00	13.50	8,772.10	9,646.00	18,418.10
<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>\$ 11,024.00</b>	<b>\$ 21,024.40</b>

**Doctor of Occupational Therapy<sup>(3)</sup>**

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	379.50	10.25	37.50	4.65	-	13.50	445.40	567.75	1,013.15
1.0	759.00	20.50	37.50	9.30	-	13.50	839.80	1,135.50	1,975.30
2.0	1,518.00	41.00	37.50	18.60	-	13.50	1,628.60	2,271.00	3,899.60
3.0	2,277.00	61.50	37.50	27.90	-	13.50	2,417.40	3,406.50	5,823.90
4.0	3,036.00	82.00	37.50	37.20	123.00	13.50	3,329.20	4,542.00	7,871.20
5.0	3,795.00	102.50	37.50	46.50	123.00	13.50	4,118.00	5,677.50	9,795.50
6.0	4,554.00	123.00	37.50	55.80	123.00	13.50	4,906.80	6,813.00	11,719.80
7.0	5,313.00	143.50	37.50	65.10	123.00	13.50	5,695.60	7,948.50	13,644.10
<b>8.0+</b>	<b>\$ 6,072.00</b>	<b>\$ 164.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 6,484.40</b>	<b>\$ 9,084.00</b>	<b>\$ 15,568.40</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.

(3) This program transitioned from a Masters to a Doctoral degree program beginning in Summer 2016.

**Master/Doctor of Physical Therapy**

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	407.50	10.25	37.50	4.65	-	13.50	473.40	567.75	1,041.15
1.0	815.00	20.50	37.50	9.30	-	13.50	895.80	1,135.50	2,031.30
2.0	1,630.00	41.00	37.50	18.60	-	13.50	1,740.60	2,271.00	4,011.60
3.0	2,445.00	61.50	37.50	27.90	-	13.50	2,585.40	3,406.50	5,991.90
4.0	3,260.00	82.00	37.50	37.20	123.00	13.50	3,553.20	4,542.00	8,095.20
5.0	4,075.00	102.50	37.50	46.50	123.00	13.50	4,398.00	5,677.50	10,075.50
6.0	4,890.00	123.00	37.50	55.80	123.00	13.50	5,242.80	6,813.00	12,055.80
7.0	5,705.00	143.50	37.50	65.10	123.00	13.50	6,087.60	7,948.50	14,036.10
<b>8.0+</b>	<b>\$ 6,520.00</b>	<b>\$ 164.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 6,932.40</b>	<b>\$ 9,084.00</b>	<b>\$ 16,016.40</b>

**Master of Health Administration**

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	436.50	11.50	37.50	4.65	-	13.50	503.65	671.00	1,174.65
1.0	873.00	23.00	37.50	9.30	-	13.50	956.30	1,342.00	2,298.30
2.0	1,746.00	46.00	37.50	18.60	-	13.50	1,861.60	2,684.00	4,545.60
3.0	2,619.00	69.00	37.50	27.90	-	13.50	2,766.90	4,026.00	6,792.90
4.0	3,492.00	92.00	37.50	37.20	123.00	13.50	3,795.20	5,368.00	9,163.20
5.0	4,365.00	115.00	37.50	46.50	123.00	13.50	4,700.50	6,710.00	11,410.50
6.0	5,238.00	138.00	37.50	55.80	123.00	13.50	5,605.80	8,052.00	13,657.80
7.0	6,111.00	161.00	37.50	65.10	123.00	13.50	6,511.10	9,394.00	15,905.10
<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>\$ 10,736.00</b>	<b>\$ 18,152.40</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.

**Master of Public Health**

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	387.25	11.50	37.50	4.65	-	13.50	454.40	671.00	1,125.40
1.0	774.50	23.00	37.50	9.30	-	13.50	857.80	1,342.00	2,199.80
2.0	1,549.00	46.00	37.50	18.60	-	13.50	1,664.60	2,684.00	4,348.60
3.0	2,323.50	69.00	37.50	27.90	-	13.50	2,471.40	4,026.00	6,497.40
4.0	3,098.00	92.00	37.50	37.20	123.00	13.50	3,401.20	5,368.00	8,769.20
5.0	3,872.50	115.00	37.50	46.50	123.00	13.50	4,208.00	6,710.00	10,918.00
6.0	4,647.00	138.00	37.50	55.80	123.00	13.50	5,014.80	8,052.00	13,066.80
7.0	5,421.50	161.00	37.50	65.10	123.00	13.50	5,821.60	9,394.00	15,215.60
<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>\$ 10,736.00</b>	<b>\$ 17,364.40</b>

**Public Health Program for Experienced Professionals**

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	387.25	11.50	37.50	4.65	-	13.50	454.40	671.00	1,125.40
1.0	774.50	23.00	37.50	9.30	-	13.50	857.80	1,342.00	2,199.80
2.0	1,549.00	46.00	37.50	18.60	-	13.50	1,664.60	2,684.00	4,348.60
3.0	2,323.50	69.00	37.50	27.90	-	13.50	2,471.40	4,026.00	6,497.40
4.0	3,098.00	92.00	37.50	37.20	123.00	13.50	3,401.20	5,368.00	8,769.20
5.0	3,872.50	115.00	37.50	46.50	123.00	13.50	4,208.00	6,710.00	10,918.00
6.0	4,647.00	138.00	37.50	55.80	123.00	13.50	5,014.80	8,052.00	13,066.80
7.0	5,421.50	161.00	37.50	65.10	123.00	13.50	5,821.60	9,394.00	15,215.60
<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>\$ 10,736.00</b>	<b>\$ 17,364.40</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.

**Pharmacy**

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	676.00	11.50	37.50	4.65	-	13.50	743.15	706.50	1,449.65
1.0	1,352.00	23.00	37.50	9.30	-	13.50	1,435.30	1,413.00	2,848.30
2.0	2,704.00	46.00	37.50	18.60	-	13.50	2,819.60	2,826.00	5,645.60
3.0	4,056.00	69.00	37.50	27.90	-	13.50	4,203.90	4,239.00	8,442.90
4.0	5,408.00	92.00	37.50	37.20	123.00	13.50	5,711.20	5,652.00	11,363.20
5.0	6,760.00	115.00	37.50	46.50	123.00	13.50	7,095.50	7,065.00	14,160.50
6.0	8,112.00	138.00	37.50	55.80	123.00	13.50	8,479.80	8,478.00	16,957.80
7.0	9,464.00	161.00	37.50	65.10	123.00	13.50	9,864.10	9,891.00	19,755.10
<b>8.0+</b>	<b>\$ 10,816.00</b>	<b>\$ 184.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 11,248.40</b>	<b>\$ 11,304.00</b>	<b>\$ 22,552.40</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.

**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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	809.25	11.50	37.50	4.65	-	13.50	876.40	658.00	1,534.40
1.0	1,618.50	23.00	37.50	9.30	-	13.50	1,701.80	1,316.00	3,017.80
2.0	3,237.00	46.00	37.50	18.60	-	13.50	3,352.60	2,632.00	5,984.60
3.0	4,855.50	69.00	37.50	27.90	-	13.50	5,003.40	3,948.00	8,951.40
4.0	6,474.00	92.00	37.50	37.20	123.00	13.50	6,777.20	5,264.00	12,041.20
5.0	8,092.50	115.00	37.50	46.50	123.00	13.50	8,428.00	6,580.00	15,008.00
6.0	9,711.00	138.00	37.50	55.80	123.00	13.50	10,078.80	7,896.00	17,974.80
7.0	11,329.50	161.00	37.50	65.10	123.00	13.50	11,729.60	9,212.00	20,941.60
<b>8.0+</b>	<b>\$ 12,948.00</b>	<b>\$ 184.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 13,380.40</b>	<b>\$ 10,528.00</b>	<b>\$ 23,908.40</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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	718.50	10.25	37.50	4.65	-	13.50	784.40	557.00	1,341.40
1.0	1,437.00	20.50	37.50	9.30	-	13.50	1,517.80	1,114.00	2,631.80
2.0	2,874.00	41.00	37.50	18.60	-	13.50	2,984.60	2,228.00	5,212.60
3.0	4,311.00	61.50	37.50	27.90	-	13.50	4,451.40	3,342.00	7,793.40
4.0	5,748.00	82.00	37.50	37.20	123.00	13.50	6,041.20	4,456.00	10,497.20
5.0	7,185.00	102.50	37.50	46.50	123.00	13.50	7,508.00	5,570.00	13,078.00
6.0	8,622.00	123.00	37.50	55.80	123.00	13.50	8,974.80	6,684.00	15,658.80
7.0	10,059.00	143.50	37.50	65.10	123.00	13.50	10,441.60	7,798.00	18,239.60
<b>8.0+</b>	<b>\$ 11,496.00</b>	<b>\$ 164.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 11,908.40</b>	<b>\$ 8,912.00</b>	<b>\$ 20,820.40</b>

(1) Effective Autumn 2016, Optometry lowered their Non-Resident Surcharge \$4,000 per semester. 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.

**Doctor of Audiology**

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	379.25	11.50	37.50	4.65	-	13.50	446.40	671.00	1,117.40
1.0	758.50	23.00	37.50	9.30	-	13.50	841.80	1,342.00	2,183.80
2.0	1,517.00	46.00	37.50	18.60	-	13.50	1,632.60	2,684.00	4,316.60
3.0	2,275.50	69.00	37.50	27.90	-	13.50	2,423.40	4,026.00	6,449.40
4.0	3,034.00	92.00	37.50	37.20	123.00	13.50	3,337.20	5,368.00	8,705.20
5.0	3,792.50	115.00	37.50	46.50	123.00	13.50	4,128.00	6,710.00	10,838.00
6.0	4,551.00	138.00	37.50	55.80	123.00	13.50	4,918.80	8,052.00	12,970.80
7.0	5,309.50	161.00	37.50	65.10	123.00	13.50	5,709.60	9,394.00	15,103.60
<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>\$ 10,736.00</b>	<b>\$ 17,236.40</b>

**Masters of Speech-Language Pathology**

Credit Hours	Instructional Fees	General Fees		Student Union Fee	Rec Fee <sup>(2)</sup>	COTA Fee <sup>(3)</sup>	Resident Total	Non-Resident Surcharge	Non-Resident Total
		General	Student Activity						
0.5	379.25	11.50	37.50	4.65	-	13.50	446.40	671.00	1,117.40
1.0	758.50	23.00	37.50	9.30	-	13.50	841.80	1,342.00	2,183.80
2.0	1,517.00	46.00	37.50	18.60	-	13.50	1,632.60	2,684.00	4,316.60
3.0	2,275.50	69.00	37.50	27.90	-	13.50	2,423.40	4,026.00	6,449.40
4.0	3,034.00	92.00	37.50	37.20	123.00	13.50	3,337.20	5,368.00	8,705.20
5.0	3,792.50	115.00	37.50	46.50	123.00	13.50	4,128.00	6,710.00	10,838.00
6.0	4,551.00	138.00	37.50	55.80	123.00	13.50	4,918.80	8,052.00	12,970.80
7.0	5,309.50	161.00	37.50	65.10	123.00	13.50	5,709.60	9,394.00	15,103.60
<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>\$ 10,736.00</b>	<b>\$ 17,236.40</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.

**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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	382.25	11.50	37.50	4.65	-	13.50	449.40	671.00	<b>1,120.40</b>
1.0	764.50	23.00	37.50	9.30	-	13.50	847.80	1,342.00	<b>2,189.80</b>
2.0	1,529.00	46.00	37.50	18.60	-	13.50	1,644.60	2,684.00	<b>4,328.60</b>
3.0	2,293.50	69.00	37.50	27.90	-	13.50	2,441.40	4,026.00	<b>6,467.40</b>
4.0	3,058.00	92.00	37.50	37.20	123.00	13.50	3,361.20	5,368.00	<b>8,729.20</b>
5.0	3,822.50	115.00	37.50	46.50	123.00	13.50	4,158.00	6,710.00	<b>10,868.00</b>
6.0	4,587.00	138.00	37.50	55.80	123.00	13.50	4,954.80	8,052.00	<b>13,006.80</b>
7.0	5,351.50	161.00	37.50	65.10	123.00	13.50	5,751.60	9,394.00	<b>15,145.60</b>
<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>\$ 10,736.00</b>	<b>\$ 17,284.40</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.

**Veterinary Medicine<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 Surcharge	Non-Resident Total
		General	Student Activity						
0.5	947.50	11.50	37.50	4.65	-	13.50	1,014.65	1,199.25	2,213.90
1.0	1,895.00	23.00	37.50	9.30	-	13.50	1,978.30	2,398.50	4,376.80
2.0	3,790.00	46.00	37.50	18.60	-	13.50	3,905.60	4,797.00	8,702.60
3.0	5,685.00	69.00	37.50	27.90	-	13.50	5,832.90	7,195.50	13,028.40
4.0	7,580.00	92.00	37.50	37.20	123.00	13.50	7,883.20	9,594.00	17,477.20
5.0	9,475.00	115.00	37.50	46.50	123.00	13.50	9,810.50	11,992.50	21,803.00
6.0	11,370.00	138.00	37.50	55.80	123.00	13.50	11,737.80	14,391.00	26,128.80
7.0	13,265.00	161.00	37.50	65.10	123.00	13.50	13,665.10	16,789.50	30,454.60
<b>8.0+</b>	<b>\$ 15,160.00</b>	<b>\$ 184.00</b>	<b>\$ 37.50</b>	<b>\$ 74.40</b>	<b>\$ 123.00</b>	<b>\$ 13.50</b>	<b>\$ 15,592.40</b>	<b>\$ 19,188.00</b>	<b>\$ 34,780.40</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.

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

Credit Hours	Instructional Fees	General Fee	Distance Education Fee	Resident Total, Semester	Resident Total, Year	Non-Resident Surcharge(1)	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 -Distance Learning<sup>(1)(2)</sup>**

Credit Hours	Instructional Fees	General Fee	Distance Education Fee	Resident Total, Semester	Non-Resident Surcharge(1)	Non-Resident Total, Semester
0.5	522.00	11.50	100.00	633.50	5.00	638.50
1.0	1,044.00	23.00	100.00	1,167.00	5.00	1,172.00
2.0	2,088.00	46.00	100.00	2,234.00	5.00	2,239.00
3.0	3,132.00	69.00	100.00	3,301.00	5.00	3,306.00
4.0	4,176.00	92.00	100.00	4,368.00	5.00	4,373.00
5.0	5,220.00	115.00	100.00	5,435.00	5.00	5,440.00
6.0	6,264.00	138.00	100.00	6,502.00	5.00	6,507.00
7.0	7,308.00	161.00	100.00	7,569.00	5.00	7,574.00
<b>8</b>	<b>\$ 8,352.00</b>	<b>\$ 184.00</b>	<b>\$ 100.00</b>	<b>\$ 8,636.00</b>	<b>\$ 5.00</b>	<b>\$ 8,641.00</b>
<b>Each add'l credit hour</b>	<b>\$ 1,044.00</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.

## Appendix B – Regional Campuses: Lima, Mansfield, Marion & Newark

### Undergraduate – Continuing and Transfer Students

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total
0.5	144.00	4.75	148.75	398.00	546.75
1.0	288.00	9.50	297.50	796.00	1,093.50
2.0	576.00	19.00	595.00	1,592.00	2,187.00
3.0	864.00	28.50	892.50	2,388.00	3,280.50
4.0	1,152.00	38.00	1,190.00	3,184.00	4,374.00
5.0	1,440.00	47.50	1,487.50	3,980.00	5,467.50
6.0	1,728.00	57.00	1,785.00	4,776.00	6,561.00
7.0	2,016.00	66.50	2,082.50	5,572.00	7,654.50
8.0	2,304.00	76.00	2,380.00	6,368.00	8,748.00
9.0	2,592.00	85.50	2,677.50	7,164.00	9,841.50
10.0	2,880.00	95.00	2,975.00	7,960.00	10,935.00
11.0	3,168.00	104.50	3,272.50	8,756.00	12,028.50
<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>\$ 9,552.00</b>	<b>\$ 13,122.00</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.

### Undergraduate – Tuition Guarantee

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total
0.5	152.60	4.75	157.35	398.00	555.35
1.0	305.20	9.50	314.70	796.00	1,110.70
2.0	610.40	19.00	629.40	1,592.00	2,221.40
3.0	915.60	28.50	944.10	2,388.00	3,332.10
4.0	1,220.80	38.00	1,258.80	3,184.00	4,442.80
5.0	1,526.00	47.50	1,573.50	3,980.00	5,553.50
6.0	1,831.20	57.00	1,888.20	4,776.00	6,664.20
7.0	2,136.40	66.50	2,202.90	5,572.00	7,774.90
8.0	2,441.60	76.00	2,517.60	6,368.00	8,885.60
9.0	2,746.80	85.50	2,832.30	7,164.00	9,996.30
10.0	3,052.00	95.00	3,147.00	7,960.00	11,107.00
11.0	3,357.20	104.50	3,461.70	8,756.00	12,217.70
<b>12.0 to 18.0<sup>(1)</sup></b>	<b>\$ 3,662.40</b>	<b>\$ 114.00</b>	<b>\$ 3,776.40</b>	<b>\$ 9,552.00</b>	<b>\$ 13,328.40</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.  
 (2) Tuition Guarantee does not apply to Non-Resident Surcharge

## Graduate

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total
0.5	359.25	7.50	<b>366.75</b>	671.00	<b>1,037.75</b>
1.0	718.50	15.00	<b>733.50</b>	1,342.00	<b>2,075.50</b>
2.0	1,437.00	30.00	<b>1,467.00</b>	2,684.00	<b>4,151.00</b>
3.0	2,155.50	45.00	<b>2,200.50</b>	4,026.00	<b>6,226.50</b>
4.0	2,874.00	60.00	<b>2,934.00</b>	5,368.00	<b>8,302.00</b>
5.0	3,592.50	75.00	<b>3,667.50</b>	6,710.00	<b>10,377.50</b>
6.0	4,311.00	90.00	<b>4,401.00</b>	8,052.00	<b>12,453.00</b>
7.0	5,029.50	105.00	<b>5,134.50</b>	9,394.00	<b>14,528.50</b>
<b>8.0+</b>	<b>\$ 5,748.00</b>	<b>\$ 120.00</b>	<b>\$ 5,868.00</b>	<b>\$ 10,736.00</b>	<b>\$ 16,604.00</b>

## Appendix C – Agricultural Technical Institute Student Fee Tables

### Undergraduate – Continuing and Transfer Students

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total
0.5	143.25	4.75	<b>148.00</b>	398.00	<b>546.00</b>
1.0	286.50	9.50	<b>296.00</b>	796.00	<b>1,092.00</b>
2.0	573.00	19.00	<b>592.00</b>	1,592.00	<b>2,184.00</b>
3.0	859.50	28.50	<b>888.00</b>	2,388.00	<b>3,276.00</b>
4.0	1,146.00	38.00	<b>1,184.00</b>	3,184.00	<b>4,368.00</b>
5.0	1,432.50	47.50	<b>1,480.00</b>	3,980.00	<b>5,460.00</b>
6.0	1,719.00	57.00	<b>1,776.00</b>	4,776.00	<b>6,552.00</b>
7.0	2,005.50	66.50	<b>2,072.00</b>	5,572.00	<b>7,644.00</b>
8.0	2,292.00	76.00	<b>2,368.00</b>	6,368.00	<b>8,736.00</b>
9.0	2,578.50	85.50	<b>2,664.00</b>	7,164.00	<b>9,828.00</b>
10.0	2,865.00	95.00	<b>2,960.00</b>	7,960.00	<b>10,920.00</b>
11.0	3,151.50	104.50	<b>3,256.00</b>	8,756.00	<b>12,012.00</b>
<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>\$ 9,552.00</b>	<b>\$ 13,104.00</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.

### Undergraduate – Tuition Guarantee

Credit Hours	Instructional Fees	General Fees	Resident Total	Non-Resident Surcharge	Non-Resident Total
0.5	151.85	4.75	<b>156.60</b>	398.00	<b>554.60</b>
1.0	303.70	9.50	<b>313.20</b>	796.00	<b>1,109.20</b>
2.0	607.40	19.00	<b>626.40</b>	1,592.00	<b>2,218.40</b>
3.0	911.10	28.50	<b>939.60</b>	2,388.00	<b>3,327.60</b>
4.0	1,214.80	38.00	<b>1,252.80</b>	3,184.00	<b>4,436.80</b>
5.0	1,518.50	47.50	<b>1,566.00</b>	3,980.00	<b>5,546.00</b>
6.0	1,822.20	57.00	<b>1,879.20</b>	4,776.00	<b>6,655.20</b>
7.0	2,125.90	66.50	<b>2,192.40</b>	5,572.00	<b>7,764.40</b>
8.0	2,429.60	76.00	<b>2,505.60</b>	6,368.00	<b>8,873.60</b>
9.0	2,733.30	85.50	<b>2,818.80</b>	7,164.00	<b>9,982.80</b>
10.0	3,037.00	95.00	<b>3,132.00</b>	7,960.00	<b>11,092.00</b>
11.0	3,340.70	104.50	<b>3,445.20</b>	8,756.00	<b>12,201.20</b>
<b>12.0 to 18.0<sup>(1)</sup></b>	<b>\$ 3,644.40</b>	<b>\$ 114.00</b>	<b>\$ 3,758.40</b>	<b>\$ 9,552.00</b>	<b>\$ 13,310.40</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.

(2) Tuition Guarantee does not apply to Non-Resident Surcharge

## Appendix D – Tuition and SSI History

### Columbus Campus

Year	Resident Undergraduate Tuition (1)	Percent Change	Total Non-resident	Percent Change	Undergraduate SSI	Percent Change	Total State Share of Instruction (000's) (2)	Percent Change
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%	\$136,728		\$305,389	-3.9%
2003	\$5,691	18.9%	\$15,114	11.5%	\$134,991	-1.3%	\$300,064	-1.7%
2004	\$6,651	16.9%	\$16,638	10.1%	\$115,193	-14.7%	\$299,998	0.0%
2005	\$7,542	13.4%	\$18,129	9.0%	\$131,545	14.2%	\$301,898	0.6%
2006	\$8,082	7.2%	\$19,305	6.5%	\$132,609	0.8%	\$305,588	1.2%
2007	\$8,667	7.2%	\$20,562	6.5%	\$137,054	3.4%	\$314,597	2.9%
2008	\$8,676	0.1%	\$21,285	3.5%	\$149,176	8.8%	\$330,269	5.0%
2009	\$8,679	0.0%	\$21,918	3.0%	\$163,479	9.6%	\$362,682	9.8%
2010	\$8,726	0.5%	\$22,298	1.7%	\$190,550	16.6%	\$391,658	8.0%
2011	\$9,420	8.0%	\$23,604	5.9%	\$191,552	0.5%	\$390,830	-0.2%
2012	\$9,735	3.3%	\$24,630	4.3%	\$161,909	-15.5%	\$329,548	-15.7%
2013	\$10,037	3.1%	\$25,445	3.3%	\$163,749	1.1%	\$331,829	0.7%
2014	\$10,037	0.0%	\$25,757	1.2%	\$163,537	-0.1%	\$334,394	0.8%
2015	\$10,037	0.0%	\$26,537	3.0%	\$155,904	-4.7%	\$330,878	-1.1%
2016	\$10,037	0.0%	\$27,365	3.1%	\$158,399	1.6%	\$341,582	3.2%
2017	\$10,037	0.0%	\$28,229	3.2%	\$169,351	6.9%	\$362,654	6.2%
2018(3) NG	\$10,037	0.0%	\$29,141	3.2%				
2018(3) G	\$10,591	5.5%	\$29,695	5.2%	\$169,298	0.0%	\$361,827	-0.2%

- (1) Resident Undergraduate Tuition includes instructional, general, and mandatory fees.  
 (2) 2015 state share of instruction based on Columbus campus proportion after regional campus allocation.  
 (3) NG=Non-Guarantee; G=Guarantee; 2018 estimates based on FY18 SSI for OSU provided by State.

### Regional Campuses (Lima, Mansfield, Marion, Newark)

Year	Resident Undergraduate Tuition	Percent Change	Total Non-resident	Percent Change	Total State Share of Instruction	Percent Change	Lima	Percent Change	Mansfield	Percent Change	Marion	Percent Change	Newark	Percent Change
1998	\$3,423		\$10,632		\$13,998,846		\$3,445,526		\$3,337,520		\$3,511,251		\$3,704,549	
1999	\$3,528	3.1%	\$11,097	4.4%	\$15,073,430	7.7%	\$3,810,415	10.6%	\$3,653,591	9.5%	\$3,522,747	0.3%	\$4,086,677	10.3%
2000	\$3,528	0.0%	\$11,478	3.4%	\$15,728,427	4.3%	\$3,861,184	1.3%	\$3,899,177	6.7%	\$3,555,276	0.9%	\$4,412,790	8.0%
2001	\$3,351	-5.0%	\$11,700	1.9%	\$16,472,480	4.7%	\$3,928,116	1.7%	\$4,180,176	7.2%	\$3,441,787	-3.2%	\$4,922,401	11.5%
2002	\$4,191	25.1%	\$12,957	10.7%	\$16,700,892	1.4%	\$3,956,486	0.7%	\$4,164,678	-0.4%	\$3,461,454	0.6%	\$5,118,274	4.0%
2003	\$4,527	8.0%	\$13,950	7.7%	\$16,657,795	-0.3%	\$3,978,655	0.6%	\$4,025,614	-3.3%	\$3,496,670	1.0%	\$5,156,856	0.8%
2004	\$5,052	11.6%	\$15,039	7.8%	\$16,654,173	0.0%	\$3,977,790	0.0%	\$4,024,739	0.0%	\$3,495,909	0.0%	\$5,155,735	0.0%
2005	\$5,553	9.9%	\$16,140	7.3%	\$16,391,389	-1.6%	\$3,872,849	-2.6%	\$3,918,559	-2.6%	\$3,580,264	2.4%	\$5,019,717	-2.6%
2006	\$5,886	6.0%	\$17,109	6.0%	\$17,376,892	6.0%	\$3,274,127	-15.5%	\$3,966,714	1.2%	\$4,077,003	13.9%	\$6,059,048	20.7%
2007	\$6,240	6.0%	\$18,135	6.0%	\$16,728,161	-3.7%	\$3,435,389	4.9%	\$3,579,024	-9.8%	\$3,893,362	-4.5%	\$5,820,385	-3.9%
2008	\$6,240	0.0%	\$18,849	3.9%	\$17,546,641	4.9%	\$3,484,065	1.4%	\$3,672,051	2.6%	\$4,189,202	7.6%	\$6,201,323	6.5%
2009	\$6,240	0.0%	\$19,479	3.3%	\$18,094,457	3.1%	\$3,545,872	1.8%	\$3,826,669	4.2%	\$4,367,835	4.3%	\$6,354,081	2.5%
2010	\$6,237	0.0%	\$19,809	1.7%	\$18,302,949	1.2%	\$3,621,504	2.1%	\$3,986,114	4.2%	\$4,549,828	4.2%	\$6,145,503	-3.3%
2011	\$6,678	7.1%	\$20,862	5.3%	\$18,540,247	1.3%	\$3,696,992	2.1%	\$4,069,201	2.1%	\$4,548,273	0.0%	\$6,225,781	1.3%
2012	\$6,903	3.4%	\$21,798	4.5%	\$19,320,789	4.2%	\$3,891,472	5.3%	\$4,283,263	5.3%	\$4,592,764	1.0%	\$6,553,290	5.3%
2013	\$7,140	3.4%	\$22,548	3.4%	\$19,638,252	1.6%	\$4,296,313	10.4%	\$4,719,096	10.2%	\$4,583,488	-0.2%	\$6,039,355	-7.8%
2014	\$7,140	0.0%	\$22,860	1.4%	\$17,917,847	-8.8%	\$3,917,703	-8.8%	\$4,276,662	-9.4%	\$4,210,054	-8.1%	\$5,513,428	-8.7%
2015	\$7,140	0.0%	\$23,640	3.4%	\$16,498,413	-7.9%	\$3,643,964	-7.0%	\$3,961,693	-7.4%	\$3,867,758	-8.1%	\$5,024,998	-8.9%
2016	\$7,140	0.0%	\$24,468	3.5%	\$16,321,057	-1.1%	\$3,756,664	3.1%	\$3,900,664	-1.5%	\$3,794,603	-1.9%	\$4,869,126	-3.1%
2017	\$7,140	0.0%	\$25,332	3.5%	\$18,949,823	16.1%	\$3,528,666	-6.1%	\$4,320,791	10.8%	\$4,016,049	5.8%	\$7,084,317	45.5%
2018(3) NG	\$7,140	0.0%	\$26,244	3.6%										
2018(3) G	\$7,553	5.8%	\$26,657	5.2%	\$18,906,617	-0.2%	\$3,520,621	-0.2%	\$4,310,940	-0.2%	\$4,006,892	-0.2%	\$7,068,165	-0.2%

- Notes:  
 (1) 2018 SSI assumes .228% allocation decrease from the state  
 (2) Resident UG Tuition includes both Instructional and General Fees  
 (3) NG=Non-Guarantee; G=Guarantee; 2018 estimates based on FY18 SSI for OSU provided by State.