

1.6 Fiscal Resources. The program shall have financial resources adequate to fulfill its stated mission and goals, and its instructional, research and service objectives.

- a. Description of the budgetary and allocation processes, including all sources of funding supportive of the instruction, research and service activities. This description should include, as appropriate, discussion about legislative appropriations, formula for funds distribution, tuition generation and retention, gifts, grants and contracts, indirect cost recovery, taxes or levies imposed by the university or other entity within the university, and other policies that impact the fiscal resources available to the program.**

The CEOMPH Fiscal Issues Committee serves as an advisory committee to the Governing Council and oversees the program's fiscal matters. It makes recommendations on financial matters including tuition and fee increases, development of central program budget, program reserves and annual distribution of program revenues. The Fiscal Issues Committee establishes the *Fiscal Guidelines* to provide ongoing, consistent, reference documentation of the fiscal policies, procedures, and decisions made in support of the CEOMPH program. The Fiscal Guidelines document is in the Appendix 1.6.

The annual operating budget is developed by the program director in consultation with NEOMED'S chief fiscal officer and/or budget director and reviewed annually by the Fiscal Issues Committee and approved by the Governing Council. Unspent central budget operating funds are carried forward at the end of each fiscal year.

Tuition is recommended annually by the Fiscal Issues Committee in March and approved by the Governing Council, and the boards of trustees at each participating institution in the upcoming board meetings. Tuition is determined on a per semester credit hour basis, taking into consideration the current Ohio Board of Regents fee assumption rate and tuition rates of similar programs. All institutions for all courses taken by CEOMPH students charge the same tuition rate per semester credit hour. From the inception of the program, the universities agreed on a consistent tuition for all MPH students. This was formalized in the Fiscal Guidelines document.

A program reserve is maintained to support the ongoing developmental needs of the program. A minimum balance of \$50,000 is the target amount to maintain in the reserve. The reserve is used to fund the Intra-Partner Research Program, special events, faculty development, accreditation and any other needs that are not in the annual operating budget. The reserve was created from the non-distribution of revenues to the institutions in the Program's first year. A decision is made during the annual budget cycle to determine the amount, if any, to be added to the reserve.

The projected revenue distribution back to the universities is calculated as follows. Student enrollment and university teaching projections are entered into the formula. The total revenue anticipated is generated from the projected tuition and state subsidy. To calculate the partner institution disbursement, each university retains 12.5% of its revenue from tuition and state subsidy for overhead. Next, the approved CEOMPH operating budget is allotted to NEOMED for program administration. Following that, a distribution of funds is made to each institution based on the proportional projected teaching of each institution's faculty in MPH core courses and other MPH course requirements. Finally, a set aside distribution may be made to the Program reserve so that the balance is at least \$50,000.

The revenues include required course tuition and state subsidy (based on course level and average of degrees conferred in the past three years). Grants and research dollars generally stay with the respective faculty's university. Rarely, there is extra funding that comes into the program; for example, the Ohio Department of Health provided scholarship monies for some students, but these were distributed to the universities that the student was enrolled. Program office grant

funding was considered revenue four years ago since it paid for the coordinator who performed workforce development activities.

- b. A clearly formulated program budget statement, showing sources of all available funds and expenditures by major categories, since the last accreditation visit or for the last five years, whichever is longer. If the program does not have a separate budget, it must present an estimate of available funds and expenditures by major category and explain the basis of the estimate. This information must be presented in a table format as appropriate to the program. See CEPH Data Template 1.6.1.**

Table 1.6.1. Sources of Funds and Expenditures by Major Category, 2011-2012 to 2015-2016					
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Source of Funds					
Tuition & Fees	470,640	521,520	472,410	481,980	461,106
State Appropriation--subsidy	315,648	269,924	115,765	119,190	116,688
State Appropriation—degrees conferred	NA	NA	NA	212,660	232,943
University Funds					
Grants/Contracts	40,800	33,500			
Indirect Cost Recovery					
Endowment					
Gifts					
Total	\$827,088	\$824,944	\$588,175	\$813,830	\$810,737
Expenditures					
Faculty Salaries & Benefits*	507,965	509,483	304,882	481,463	469,725
Staff Salaries & Benefits	159,207	162,799	180,613	209,908	212,087
Operations—central office	20,830	20,230	19,730	20,730	20,430
Operations--universities	98,286	98,931	73,522	101,729	101,342
Travel					
Student Support					
Budgeted transfer to reserve			9,428		7,153
Total	\$786,288	\$791,443	\$588,175	\$813,830	\$810,737

*Reflects distribution to universities based on faculty participation in the program. However, these funds may be used by the universities for other costs other than faculty; for example, to support the technology of videoconferencing rooms.

Table 1.6.b. illustrates the budget for the last five years. In general, the revenues and expenditures have remained about the same except for a decrease in 2013-2014 when student enrollment was lower than usual.

The program reserve mentioned in 1.6.a. is not reflected in the budget above, except for the expenditures that were distributed to maintain it. Recently, reserve funds have been used to support accreditation activities. The reserve fund balance is in Appendix 1.6.b.

- a. If the program is a collaborative one sponsored by two or more universities, the budget statement must make clear the financial contributions of each sponsoring university to the overall program budget. This should be accompanied by a description of how tuition and other income is shared, including indirect cost returns for research generated by public health program faculty who may have their primary appointment elsewhere.**

The budget of the Consortium of Eastern Ohio Master of Public Health Program is developed and provided cooperatively by the University of Akron, Cleveland State University, Northeast Ohio Medical University, Ohio University, and Youngstown State University. As stated in the Fiscal Guidelines document, salary management/ faculty load issues and any remuneration of employees and or departments, including travel costs, etc., are at the sole discretion of each institution. The CEOMPH program incurs no costs associated with tuition remission/educational benefit policies, including fee remission for graduate assistants, at any of the participating institutions. Each institution is responsible for determining the use/ processing of any "development" or "donation" funds received in support of the CEOMPH. Joint pursuit of such funding requires approval by the presidents of the participating institutions.

According to the formula described in 1.6.a., information is collected from the universities on the course the MPH students have taken. Tuition and state subsidy funding for core courses, generalist track, and capstone courses are calculated. These are then distributed using this formula: 12.5% are taken by the universities through their own student enrollment for indirect costs, the program operational budget (including MPH staff) is distributed to NEOMED, and then the rest of the funds are apportioned according to the percent faculty participation by each university in MPH courses. A percent for the reserve fund may or may not be set aside. Indirect costs for research stay with the faculty's respective university. Appendix 1.6.c. documents the budget projections and how the revenues would be distributed to the partner institutions for academic year 2017.

- b. Identification of measurable objectives by which the program assesses the adequacy of its fiscal resources, along with data regarding the program's performance against those measures for each of the last three years. See CEPH Outcome Measures Template.

Table 1.6.d. Outcome Measures Adequacy of Fiscal Resources				
Outcome Measure	Target	2013-2014	2014-2015	2015-2016
1.F. Each academic year, expenditures per FTE student at least \$7,500 per active student. (REVISED)	Expenditures are at least \$7,500 per active student.	\$578,747/91= \$6,360 NOT ACHIEVED	\$813,830/84= \$9,688 ACHIEVED	\$803,584/74= \$10,859 ACHIEVED
3.D. Each academic year, research dollars per primary FTE tenure-line faculty will increase by 5%. (REVISED)	5% increase in research dollars annually per FTE tenure-line faculty.	Collecting information	Collecting information	Collecting information
3.E. Each academic year, extramural funding will increase by 5% per primary FTE faculty. (REVISED)	5% increase in extramural funding per FTE tenure-line faculty.	Collecting information	Collecting information	Collecting information

- c. Assessment of the extent to which this criterion is met and an analysis of the program's strengths, weaknesses and plans relating to this criterion.

This criterion is met. The program has sufficient funding to carry out operations.

Strengths: The program has had a fiscal distribution formula that has been documented and used successfully.

Weaknesses: We do not account for certain overhead, for example, use of the distance learning technology rooms and technicians. In addition, there is no standardization for how the universities use their distributions; in some cases, departments have no incentives for allowing faculty to teach in the MPH program.

Plan: We will continue to use this distribution formula as long as the university program partners are satisfied with the distributions. Aspects will be revisited as needed.