

# Tuition & Fee Advisory Committee

# Agenda

- TFAC & TFACC's Role
- University Budget Overview
  - Provide a basic understanding of WOU's budget, including terminology, funds, sources & uses of funds
- Historical Information
  - Provide historical/comparative data on WOU's finances and tuition & fees

# Tuition & Fee Advisory Committee (TFAC) Role

- Advises the University President on the President's recommendation to the Board of Trustees regarding resident tuition and mandatory enrollment fees for the upcoming academic year
- TFAC is comprised of students (minimum of 4), 2 faculty, and 2 administrators
- HB4141 lays out the requirements for the advisory body

# Tuition & Fee Advisory Committee (TFAC) Scope

- Resident Undergraduate Tuition (currently \$220/credit)
  - Directly impacts WUE tuition (currently \$330/credit) as it is 150%
- Mandatory Enrollment Fee:
  - Building Fee (currently \$58/term\*)
  - Health Service Fee (currently \$183/term\*)
  - Student Health Building Fee (currently \$11/term\*)
- Your recommendation will not include:
  - Non-resident Undergraduate tuition (currently \$680/credit)
  - Graduate tuition (currently \$507/credit)
  - Occupational Therapy Doctorate tuition (currently \$9,160/term)
  - Incidental Fees, including:
    - Incidental Fee (currently \$435/term\*)
    - Campus Rec Building Fee (currently \$42/term & increasing to \$52/term for 2026-2027\*)

\* Fee rates reflect Monmouth Campus and 'full-time' credit rate for Building Fee

# University Budget

- Major funds:
  - **Education & General (E&G):** Devoted to instructional and support services
  - **Auxiliary Enterprises:** Furnish goods or services and charges fee directly related to the cost of the goods/services
  - **Capital:** Building repair and equipment reserves
  - **Grants:** Restricted for specific purpose by grantor/contracting agency
  - **Debt Service:** Debt payments on university buildings/assets

# Education & General Fund Overview

- **Revenues**

- Tuition (~45% of revenues)
  - Fee remissions are a discount to this
- State Appropriations (~48% of revenues)
- Other Revenues include investment, sales & services, other

- **Expenses**

- Personnel (~80% of expenses)
- Services & Supplies
- Transfers – how we move funds between funds
  - Primarily supporting athletics



# Education & General Fund Overview (cont.)

- **Fund Balance**

- Difference between assets & liabilities of a fund, or the available resources of the fund
- Can be significantly different than cash balances due to accrual accounting
- Board policy is E&G fund balance must be 5-15% of revenues, with a target of 10-12%

# State Appropriations

- Allocation to the Public University Support Fund (PUSF) determined on a biennial basis (\$1.069B for 2025-27)
- Allocation among the universities determined by the Student Success and Completion Model (SSCM)
  - WOU receives ~7% of the total PUSF
  - In FY26, this amounts to ~\$34.8M
- SSCM comprised of three components:
  - **Mission Differentiation** – regional, mission, and research support (allocated first)
  - **Outcomes-Based** – three-year average total cost weighted degrees produced, student type, and priority area (60%)
  - **Activity-Based** – three-year average total cost weighted, completed, resident student credit hours (40%)



# Tuition Revenue

- Comprised of tuition, fees (matriculation, course, application, etc.), and fee remissions (institutional discounts given to students as part of financial aid)
  - Building, incidental, and health service fees route to other funds outside of E&G
- Driven by two factors: tuition rates and enrollment levels
- Tuition Rates:
  - Tuition & Fee Advisory Committee (TFAC) recommends to the President the resident undergraduate tuition rate
  - Graduate Tuition & Fee Advisory Committee that proposes graduate tuition rate changes to VPFA/President
  - Proposed tuition and fee rates are presented to the Board of Trustees for final approval at the spring meeting
- Enrollment Levels:
  - Assumption made in collaboration with Assistant Provost of Enrollment Management.

# Education & General Funded Areas

- President's Office
- Human Resources
- General Counsel
- Diversity, Equity, & Inclusion
- Academic Affairs
  - College of Liberal Arts & Sciences, College of Education, Library, Enrollment Management & Success (Admissions, Advising)

# Education & General Funded Areas (cont.)

- Finance & Administration
  - Business Office, Budget, Facilities, Public Safety, University Computing Solutions, Utilities, Campus Software/Computers
- Student Affairs
  - New Student & Family Programs, Career Professional Pathways, Office of Disability & Access Services, Veteran's Success, Abby's House, Financial Aid, Multicultural Student Services
- Development in Advancement (Foundation)
- Marketing & Communications

# E&G FY26 Adjusted Budget

## Revenues

Tuition & Fees (net)	32,883,842
State appropriations	35,006,510
Other Revenues	<u>5,150,000</u>
<b>Total Revenues</b>	<b>73,040,352</b>

## Expenses

Personnel	61,346,314
Services & Supplies	<u>9,746,378</u>
<b>Total Expenses</b>	<b>71,092,692</b>

<b>Net Transfers</b>	<b><u>5,501,318</u></b>
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<b>Total Expenses &amp; Transfers</b>	<b>76,594,010</b>
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<b>Net Recurring Budget</b>	<b>(3,553,658)</b>
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One Time Activities	<u>578,110</u>
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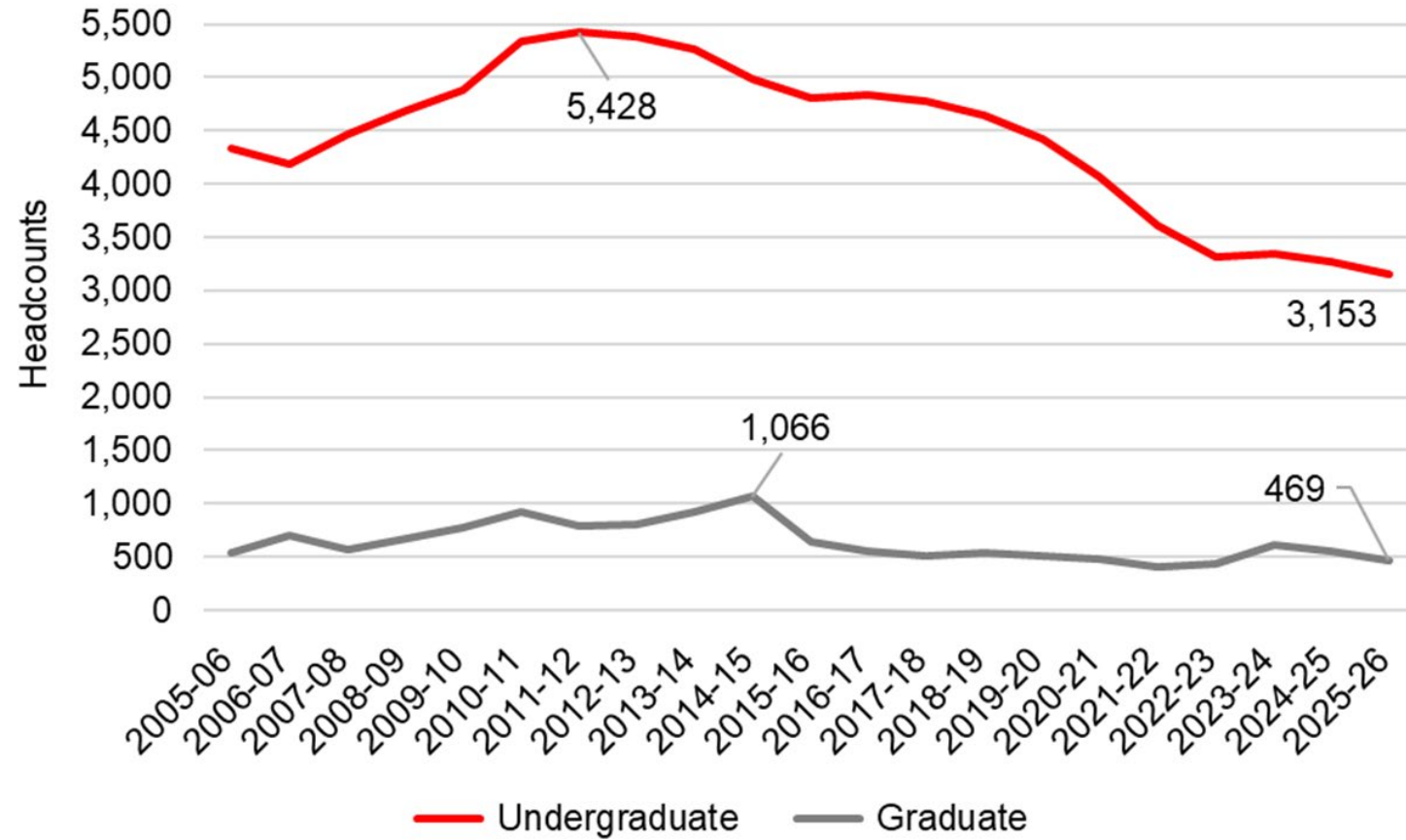
<b>Net Budget</b>	<b>(4,131,768)</b>
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<b>Beginning Fund Balance</b>	<b><u>13,590,137</u></b>
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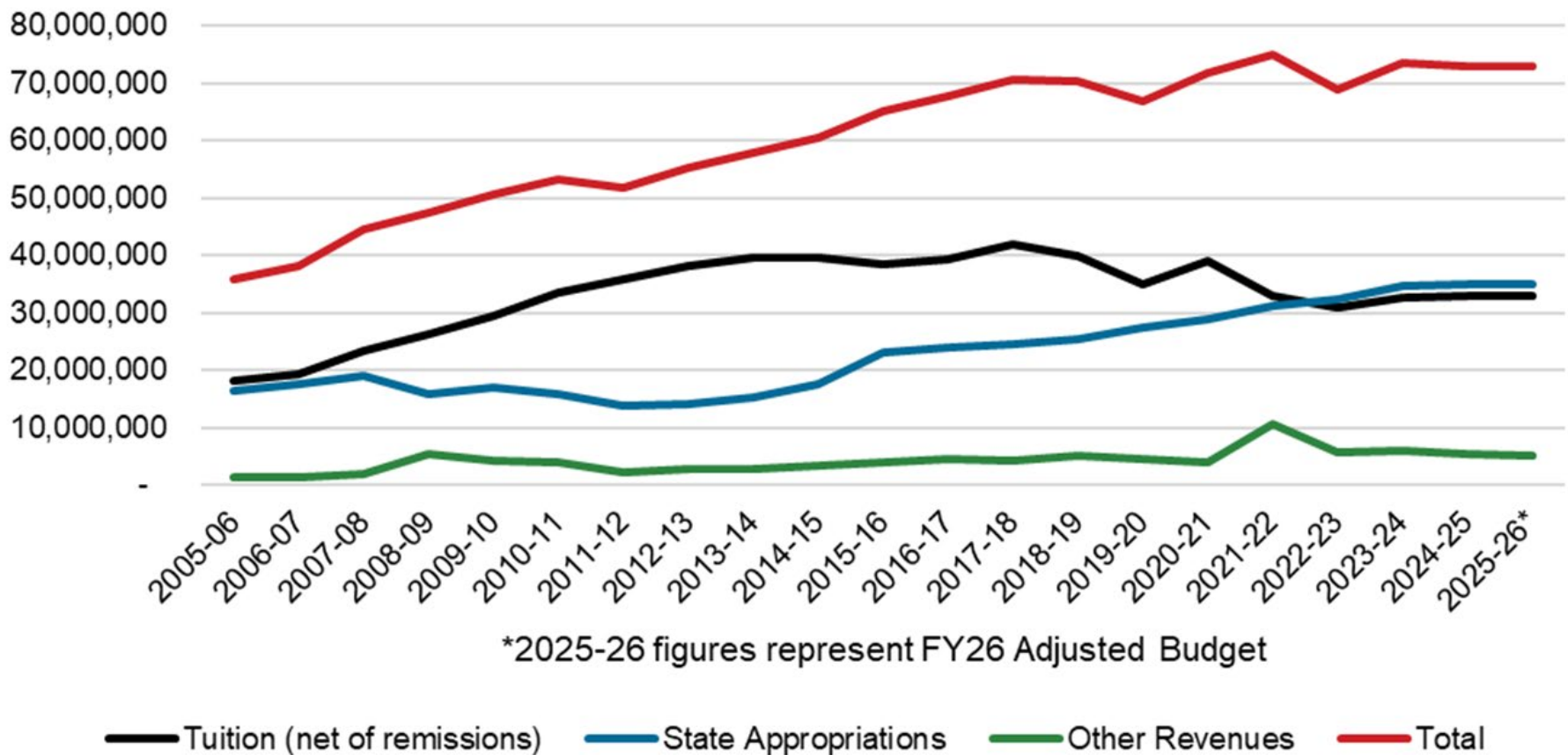
<b>Projecting Ending Fund Balance</b>	<b>9,458,369</b>
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<b>Fund Balance as a Percentage of Revenues</b>	<b>12.95%</b>
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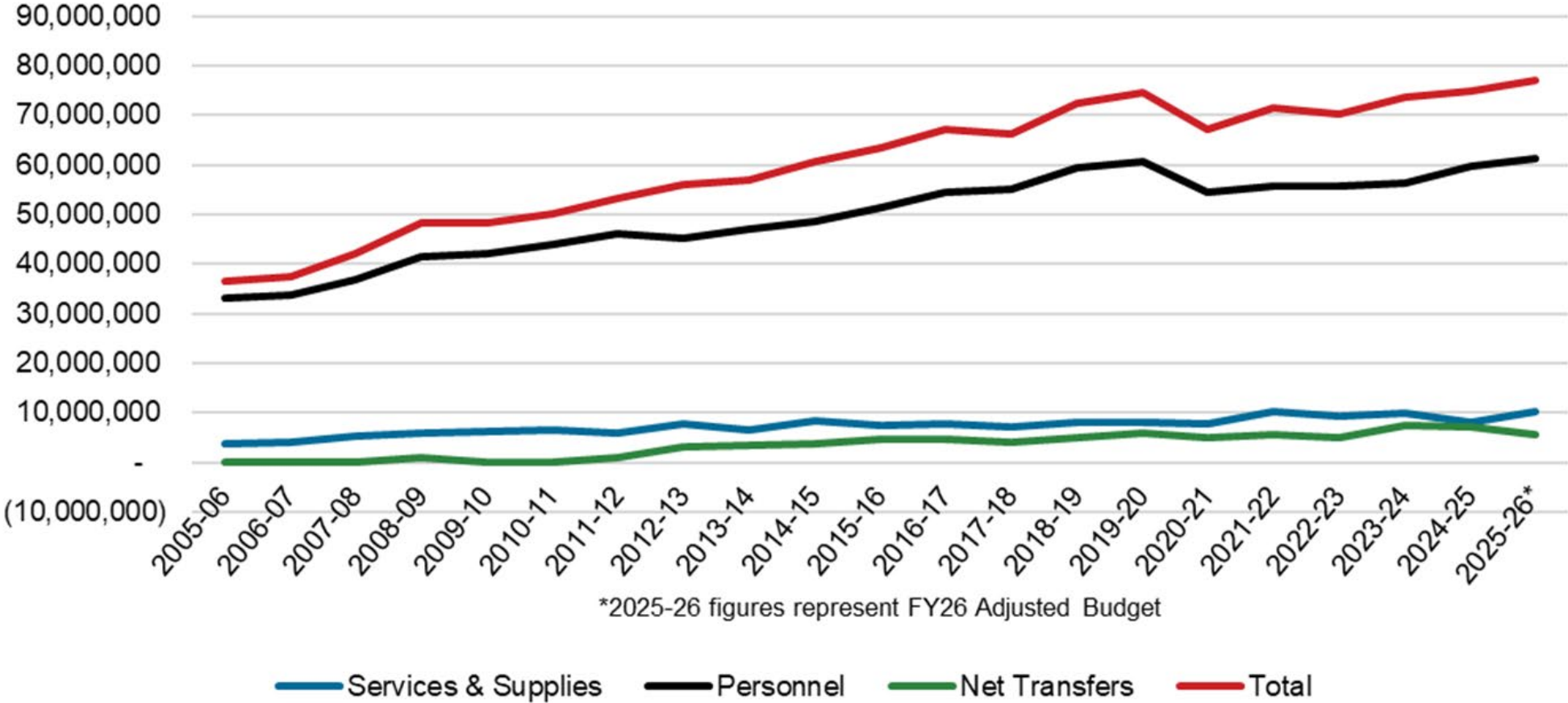
## Historical Enrollment



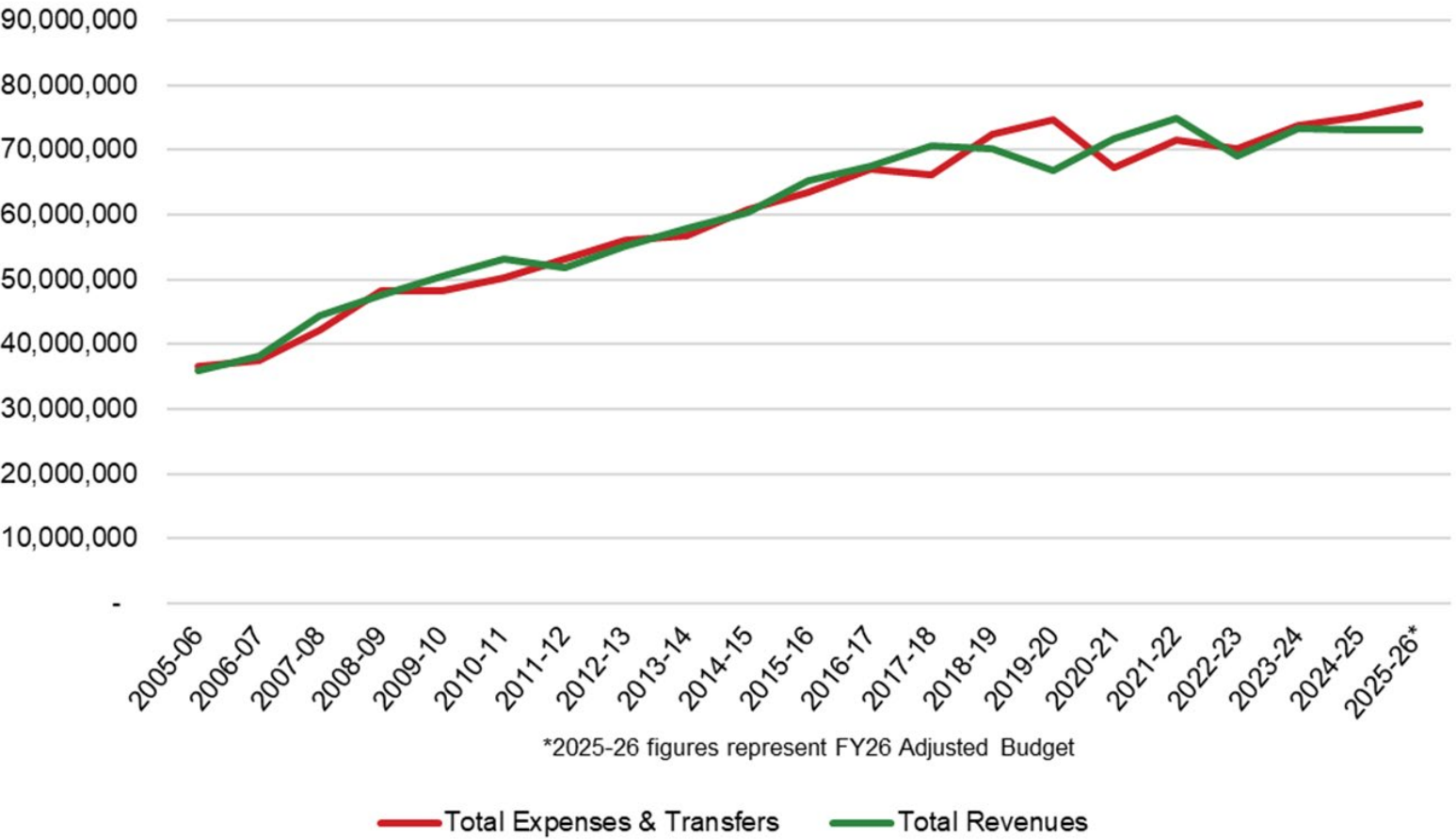
# Historical E&G Revenues



# Historical E&G Expenses

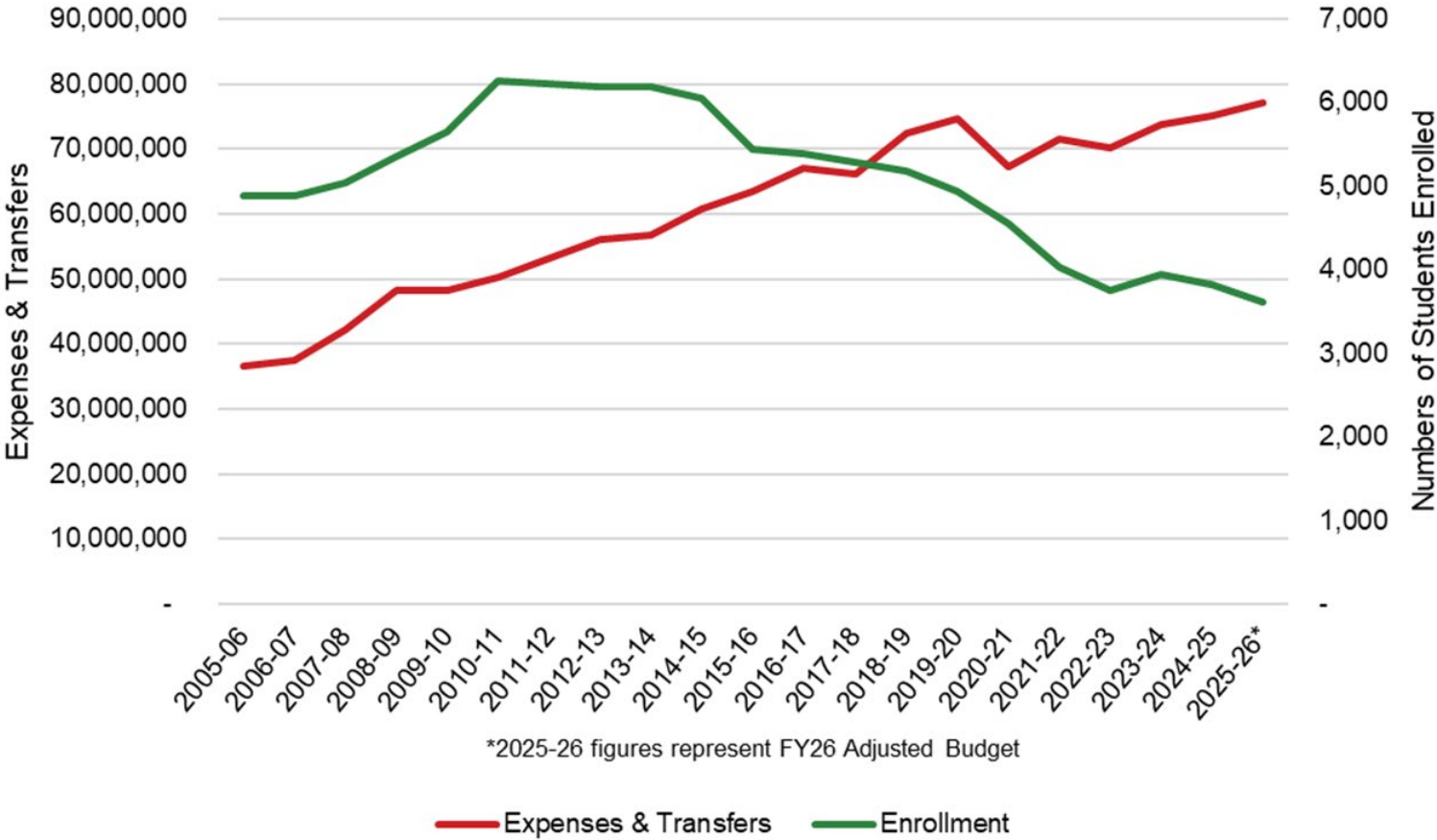


Historical E&G Revenues & Expenses

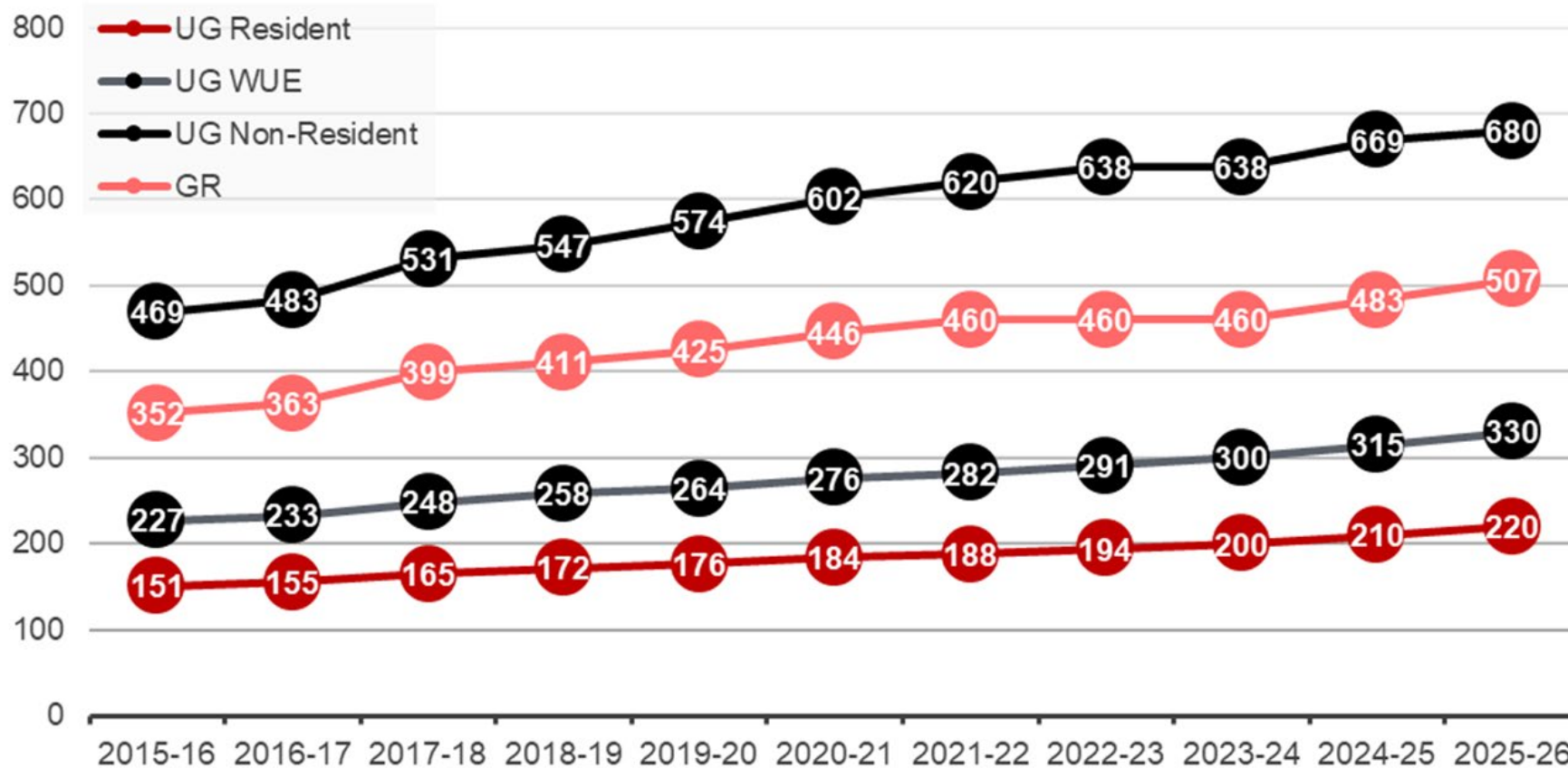




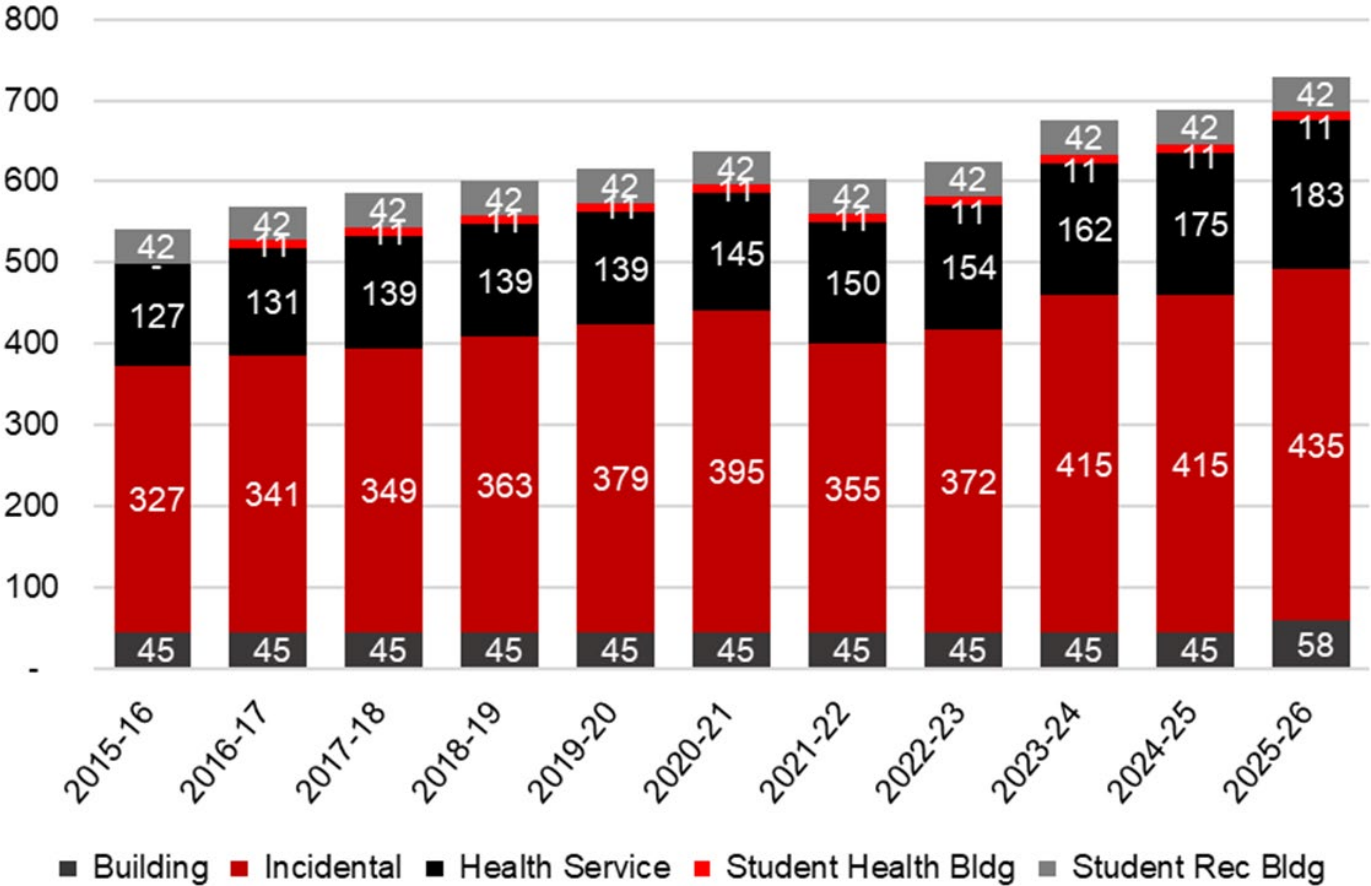
Enrollment & E&G Expense Trends



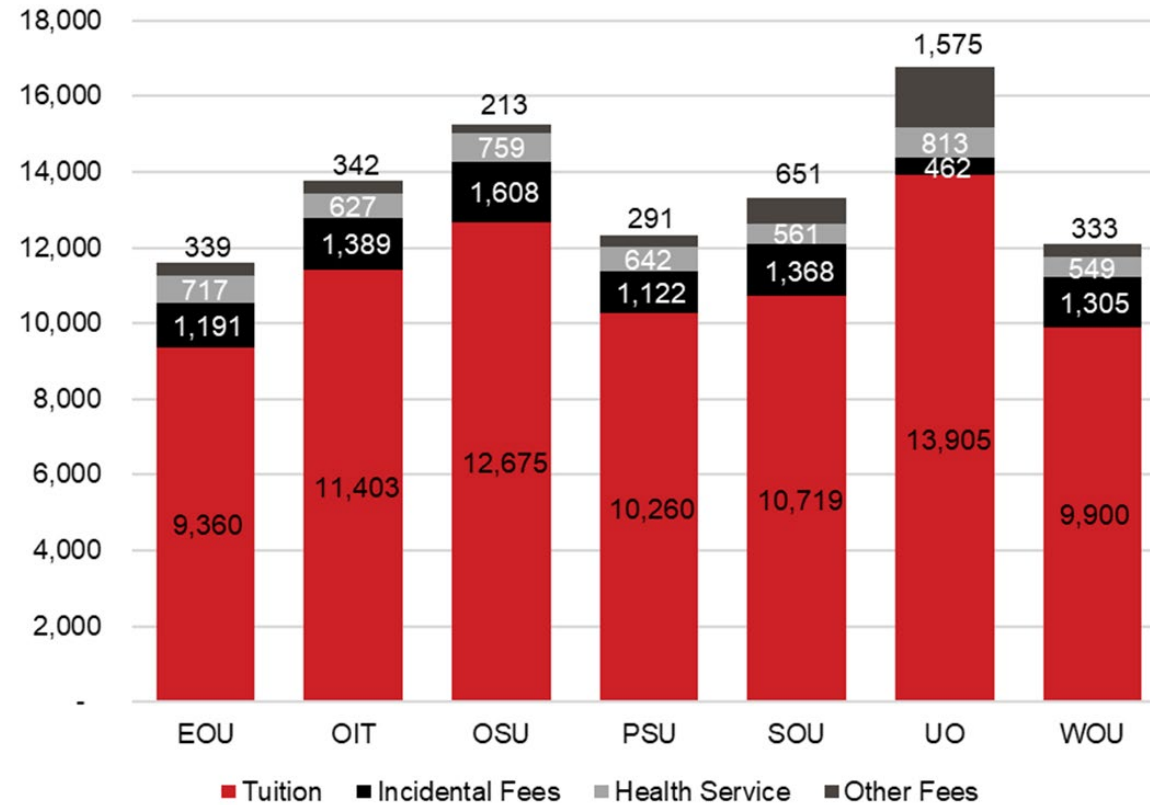
## Historical Tuition per Credit



# Historical Mandatory Fees



## 2025-2026 Oregon Public Universities' Tuition & Fees



# What does all of this mean for TFAC?

We are facing a challenge:

- Other than Fall 2023, enrollment has been declining for 10+ years
- State funding for public universities in OR ranks 46<sup>th</sup>
- Expenses continue to rise
- Affordability and access are priorities

Your voice is critical in helping determine what our tuition rates will be for next year.