

Tuition Advisory Council

For the upcoming
Academic Year 2026 - 2027

Introductions

THANK YOU!

Today's Presentation

- “Primer”
- Part 1 – TAC’s Role & Responsibilities
- Part 2 The Budget
 - 2.1 – Revenues
 - 2.2 – Expenses
- Part 3 – Cost Management & Rate Options
- Part 4 – Model Assumptions & Sensitivity Analysis
 - Initial model run
- Wrap-up
 - Next Steps, Checklist, & Open Q&A
 - Strawpoll

Please hold questions until...



TAC Training - Primer

“Terms & Conditions”

Terms & Conditions



- SCH – Student Credit Hours
 - “Basic unit of income” for university
 - One course typically = 4 SCH
- FTE – Fulltime Equivalent per Academic Year (AY)
 - 45 SCH for an undergraduate student
 - 36 SCH for a graduate student
 - Not to be confused w/Full-time Employee 1.0 FTE
- Headcount
 - Physical person
 - Individually counted

Terms & Conditions



- Academic Year
 - Fall to Fall
 - Starts in calendar, carries forward
 - i.e. AY25 (Sept **2025** – June 2026)
- Fiscal Year
 - July 1 to June 30 following year
 - Uses NEXT year to denote the calendar
 - i.e. FY26 (July 1, 2025 – June 30, **2026**)

Terms & Conditions



- Fees
 - Mandatory Enrollment & Incidental Fees
 - Building, Health Services, Student Incidental, Rec Center, etc
 - Matriculation Fee
 - One-time assessment
 - No to be confused with ‘Fines’ like parking tickets
- Rates
 - Resident – graduate of an Oregon High School or established residence at least 12mths prior
 - WUE – Western Undergraduate Exchange
 - Others



TAC Training - PART 1

The TAC's Statute Driven Role

Tuition Advisory Council



What created the Tuition Advisory Council (TAC)?

- House Bill 4141 – 2018 Regular Session
 - Largely based on SOU's legacy process
- Statute: [352.103](#)
 - Advisory body for tuition and mandatory enrollment fees; composition; process for recommendation
- Checklist for compliance

Tuition Advisory Council

- Make up: 8 members, Chaired by University Provost
 - ✓ 4 Students
 - ✓ 2 ASSOU & 2 Historically Underrepresented
 - ✓ 2 Administrators
 - ✓ 2 Faculty
- Ex-officio – Advising Capacity:
 - VP Finance and Administration or designee
 - Director of Budget and Planning
 - Others as requested

Tuition Advisory Council



The Charter

SOUTHERN OREGON UNIVERSITY TUITION ADVISORY COUNCIL

The Tuition Advisory Council (TAC) is Southern Oregon University's official advisory body responsible for reviewing and recommending annual tuition and fee proposals prior to their submission to the President and the Board of Trustees (ORS 352.102, § 2(a))¹. The Council's purpose is to support shared governance by providing students with an opportunity to develop familiarity with university finances. In doing so, TAC seeks to foster an environment in which students, faculty, and administrators may offer meaningful input before the University formally submits proposed tuition rates to the Board of Trustees for adoption.

Since Fall 2018, TAC has served as the formal advisory body required under ORS 352.102¹, consistent with the procedures set forth in ORS 352.103¹, and is charged with carrying out all relevant provisions of that statute.

Note: Text of full TAC Charter is available upon request or by visiting <https://sou.edu/president/tuition-advisory-council/>

Reference: ORS 352.103, §2(b)

Tuition Advisory Council



This Council's Role

- Undergraduate Resident (UG-Res) tuition rate recommended by TAC to the President
- Presented by the President to the Governing Board
- Governing Board decides on all rates for collection
- Reviewed by the HECC
 - If over 3%, Tuition and Mandatory Fees
- Approved by the HECC
 - If composite of Tuition and Mandatory *Enrollment* Fees over 5%
 - Any rates above 5% necessitate “Stringent review process”

Tuition Advisory Council



TAC Process:

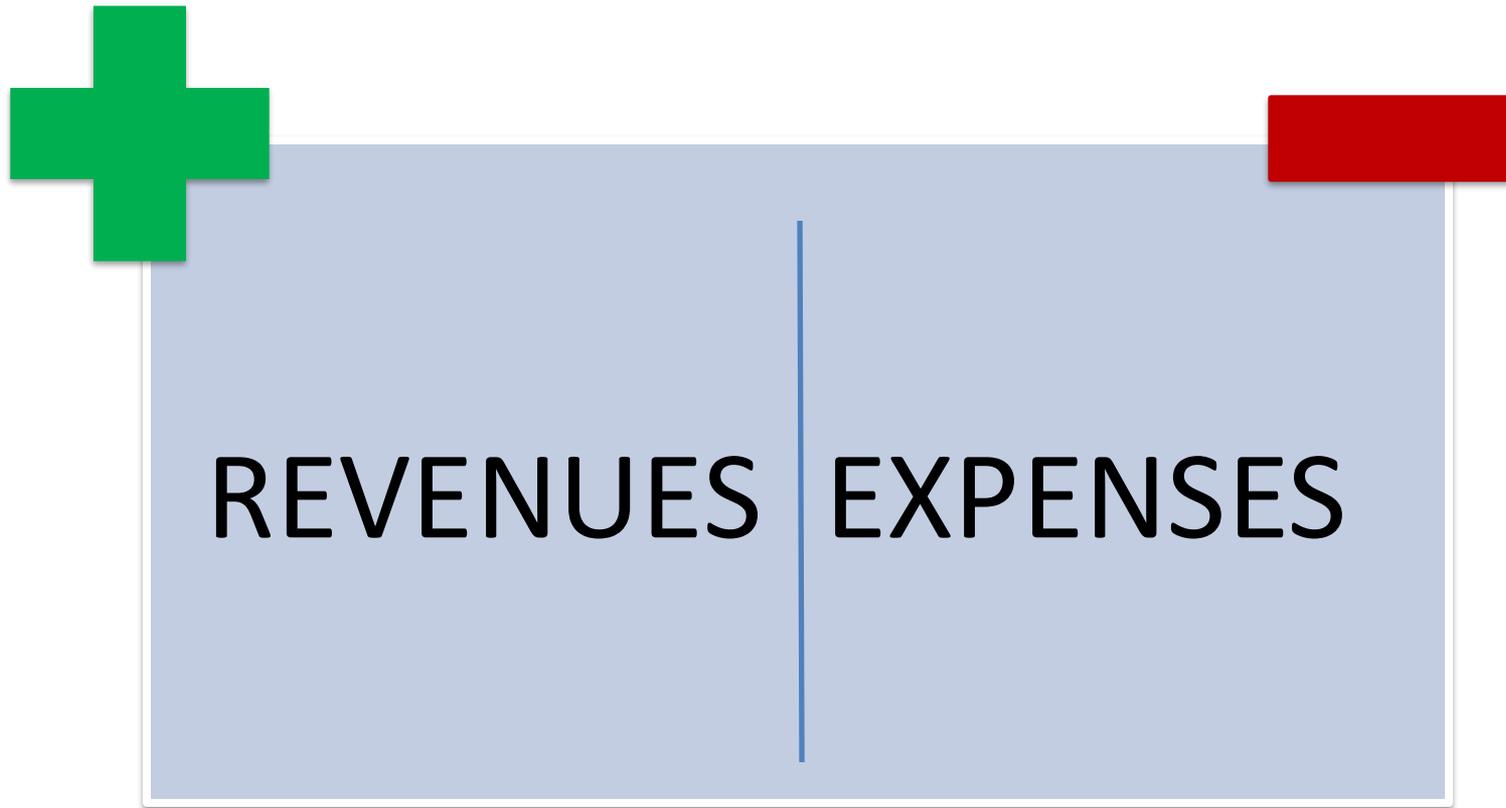
- **Reviewing data relative to:**
 - Basic overview of University Financial Operations and the role of tuition in the financial health of the institution
 - SOU's UG-Res tuition rate, compared to competitor schools
 - Historical data relating to tuition & fees and state appropriations
 - SOU's financial situation – The Board Report
 - Revenue Projections vs expenditure projections
 - Guidance from the Board
 - Ending Fund Balance thresholds, impacts to students, etc.
- **Gather feedback** from around the Campus
- **Deliberate** – Deliverable: a UG-Res rate recommendation

TAC Training - PART 2.0

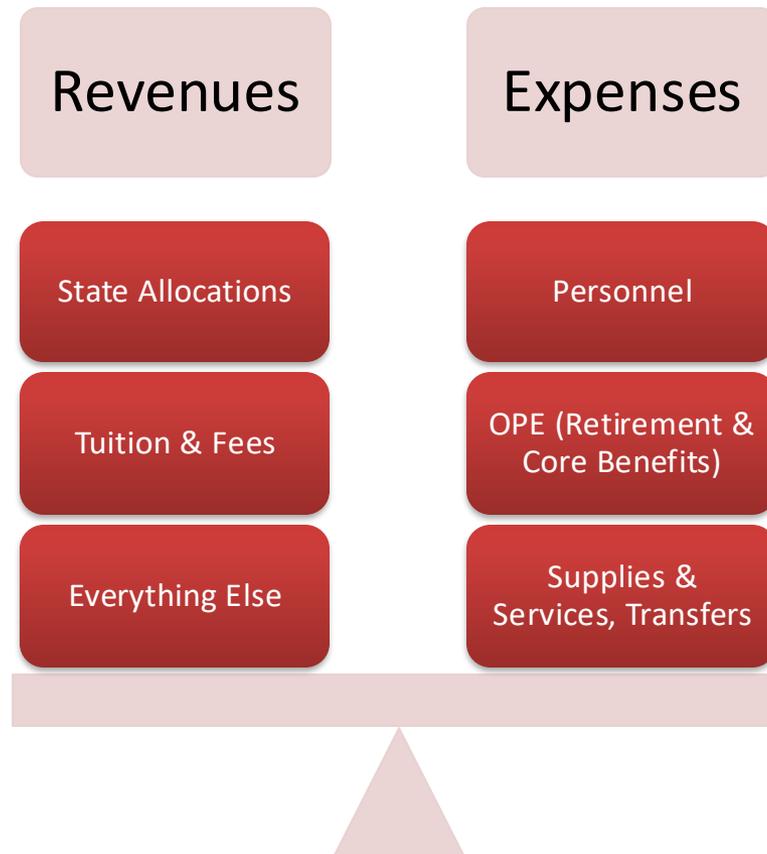
Introduction to 'The Budget'

A decorative footer consisting of three horizontal stripes: a red stripe at the top, a black stripe in the middle, and a red stripe at the bottom.

They told me budgeting was easy...



How SOU Budgets



Budget Big Picture

“Budgets are a continuum, not a single snapshot”

Budgets are a representation of your plan

- Current = Operational
- Forecasts = Strategic
- **Board Report** shows performance of actuals against the plan



Education and General (E&G Fund)	REPORTED	Est ACTUALS	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS						
	FY2024	FY2025	FY2026 BUDGET	FY2026 YTD Actuals	YTD Actuals % of Budget	Last Reported Projection	Current FY2026 Projection	\$ Changes from Last Projection	% Change from Last Projection
Revenues									
Gross tuition and fees	37,681,523	37,008,351	37,945,000	28,073,751	74%	38,736,872	38,291,936	(444,936)	-1.1%
Less fee remissions	(4,852,792)	(5,294,416)	(5,162,000)	(3,667,493)	71%	(5,260,692)	(5,122,056)	138,636	2.6%
Net Tuition & Fees	32,828,731	31,713,936	32,783,000	24,406,258	74%	33,476,180	33,169,880	(306,300)	-0.9%
State operating appropriations	27,776,677	28,625,062	29,301,951	24,310,731	83%	28,898,114	28,860,962	(37,152)	-0.1%
State debt service appropriations	179,160	179,160	179,160	-	0%	179,160	179,160	-	0.0%
Indirect cost recovery	295,045	308,132	310,000	198,914	64%	310,000	310,000	-	0.0%
All other	2,875,538	2,002,053	3,690,000	1,195,575	32%	2,256,974	2,458,258	201,284	8.9%
Total revenues	63,955,151	62,828,342	66,264,111	50,111,477	76%	65,120,428	64,978,259	(142,169)	-0.2%
Expenses									
Salary & Wages	33,250,396	32,617,617	32,300,000	17,571,571	54%	32,300,000	32,666,944	366,944	1.14%
Benefits: Health	7,838,086	7,980,405	7,483,379	4,377,357	58%	7,201,605	7,660,640	459,035	6.37%
Benefits: Retirement	8,293,973	8,444,570	7,918,635	4,631,958	58%	7,620,473	8,106,206	485,733	6.37%
Benefits: Other	3,191,124	3,249,066	3,046,712	1,782,156	58%	2,931,993	3,118,880	186,887	6.37%
Supplies & Services	14,878,936	14,471,263	14,313,497	10,171,438	71%	16,541,148	15,690,971	(850,177)	-5.14%
Capital Expenditures	46,290	-	12,681	5,730	45%	113,673	113,673	(0)	0.00%
Institutional Student Aid	2,680	77,764	-	45,970	0%	-	66,321	66,321	
Net Fund Transfers	(350,143)	3,118,725	2,496,260	402,859	16%	2,496,000	2,496,000	-	0.00%
Total expenses	67,151,342	69,959,411	67,571,164	38,989,039	58%	69,204,892	69,919,635	714,743	1.0%
Net Income (Loss)	(3,196,192)	(7,131,069)	(1,307,053)			(4,084,464)	(4,941,376)	(856,912)	-20.98%
Margin As a % of Revenue	-5.0%	-11.4%	-2.0%			-6%	-8%		
Fund Balance Information									
Beginning Fund Balance	5,645,747	3,471,769	(3,659,300)			(3,659,300)	(3,659,300)	-	0.0%
Additions/(Deductions)	1,022,214		1,500,000			8,840,778	8,840,778	-	0.0%
Ending Fund Balance	3,471,769	(3,659,300)	(3,466,353)			1,097,014	240,103	(856,912)	
Balance as a % of Revenue	5.43%	-5.82%	-5.23%			1.68%	0.37%		-1.32%
Months of Operating Balance	0.7	(0.7)	(0.6)			0.2	0.0	(0.2)	
Additional Information									
% of Revenue that is Tuition	51.3%	50.5%	49.5%	48.7%		51.4%	51.0%		-0.70%
Remission Rate	12.9%	14.3%	13.6%	13.1%		13.6%	13.4%		-1.50%
Wages and Benefits as % of Total:	78.3%	74.7%	75.1%	72.7%		72.3%	73.7%		1.94%

Education and General (E&G Fund)



	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS							VARIANCES & AVERAGE ANNUAL GROWTH RATES (AAGR)					
	FY2026 BUDGET	FY2026 YTD Actuals	YTD Actuals % of Budget	Last Reported Projection	Current FY2026 Projection	\$ Changes from Last Projection	% Change from Last Projection	Current Projection % to Budget	Current Projection \$ Variance to Budgeted	YTD \$ Remaining To Budgeted	Current Projection to Prior FY Actuals	AAGR 2015 to Current FY Projected	AAGR 2021 to Current FY Projected
Revenues													
Gross tuition and fees	37,945,000	28,073,751	74%	38,736,872	38,291,936	(444,936)	-1.1%	101%	346,936	9,871,250	1,283,585	1%	-1%
Less fee remissions	(5,162,000)	(3,667,493)	71%	(5,260,692)	(5,122,056)	138,636	2.6%	99%	39,944	(1,494,507)	172,359	5%	10%
Net Tuition & Fees	32,783,000	24,406,258	74%	33,476,180	33,169,880	(306,300)	-0.9%	101%	386,880	8,376,742	1,455,944	0%	-2%
State operating appropriations	29,301,951	24,310,731	83%	28,898,114	28,860,962	(37,152)	-0.1%	98%	(440,989)	4,991,220	235,900	5%	4%
State debt service appropriations	179,160	-	0%	179,160	179,160	-	0.0%	100%	-	179,160	-	0%	0%
Indirect cost recovery	310,000	198,914	64%	310,000	310,000	-	0.0%	100%	-	111,086	1,868	4%	21%
All other	3,690,000	1,195,575	32%	2,256,974	2,458,258	201,284	8.9%	67%	(1,231,742)	2,494,425	456,205	35%	85%
Total revenues	66,264,111	50,111,477	76%	65,120,428	64,978,259	(142,169)	-0.2%	98%	(1,285,852)	16,152,634	2,149,917	2%	1%
Expenses													
Salary & Wages	32,300,000	17,571,571	54%	32,300,000	32,666,944	366,944	1.14%	101%	366,944	14,728,429	49,327	1%	2%
Benefits: Health	7,483,379	4,377,357	58%	7,201,605	7,660,640	459,035	6.37%	102%	177,261	3,106,022	(319,765)	1%	2%
Benefits: Retirement	7,918,635	4,631,958	58%	7,620,473	8,106,206	485,733	6.37%	102%	187,571	3,286,678	(338,364)	5%	3%
Benefits: Other	3,046,712	1,782,156	58%	2,931,993	3,118,880	186,887	6.37%	102%	72,168	1,264,556	(130,186)	1%	0%
Supplies & Services	14,313,497	10,171,438	71%	16,541,148	15,690,971	(850,177)	-5.14%	110%	1,377,474	4,142,059	1,219,708	7%	9%
Capital Expenditures	12,681	5,730	45%	113,673	113,673	(0)	0.00%	896%	100,992	6,951	113,673		
Institutional Student Aid	-	45,970	0%	-	66,321	66,321		0%	66,321	(45,970)	(11,444)		
Net Fund Transfers	2,496,260	402,859	16%	2,496,000	2,496,000	-	0.00%	100%	(260)	2,093,401	(622,725)		
Total expenses	67,571,164	38,989,039	58%	69,204,892	69,919,635	714,743	1.0%	103%	2,348,471	28,582,125	(39,776)	3%	4%
Net Income (Loss)	(1,307,053)			(4,084,464)	(4,941,376)	(856,912)	-20.98%		(3,634,322)	(1,307,053)	2,189,693	-8%	-84%
Margin As a % of Revenue	-2.0%			-6%	-8%				-6%	-2%	4%		
Fund Balance Information													
Beginning Fund Balance	(3,659,300)			(3,659,300)	(3,659,300)	-	0.0%	100%	-	(3,659,300)	(7,131,069)	-3%	-44%
Additions/(Deductions)	1,500,000			8,840,778	8,840,778	-	0.0%	589%	7,340,778	1,500,000	8,840,778		
Ending Fund Balance	(3,466,353)			1,097,014	240,103	(856,912)			3,706,456	(3,466,353)	3,899,402	-9%	-33%
Balance as a % of Revenue	-5.23%			1.68%	0.37%		-1.32%						
Months of Operating Balance	(0.6)			0.2	0.0	(0.2)							
Additional Information													
% of Revenue that is Tuition	49.5%	48.7%		51.4%	51.0%		-0.70%						
Remission Rate	13.6%	13.1%		13.6%	13.4%		-1.50%						
Wages and Benefits as % of Total:	75.1%	72.7%		72.3%	73.7%		1.94%						

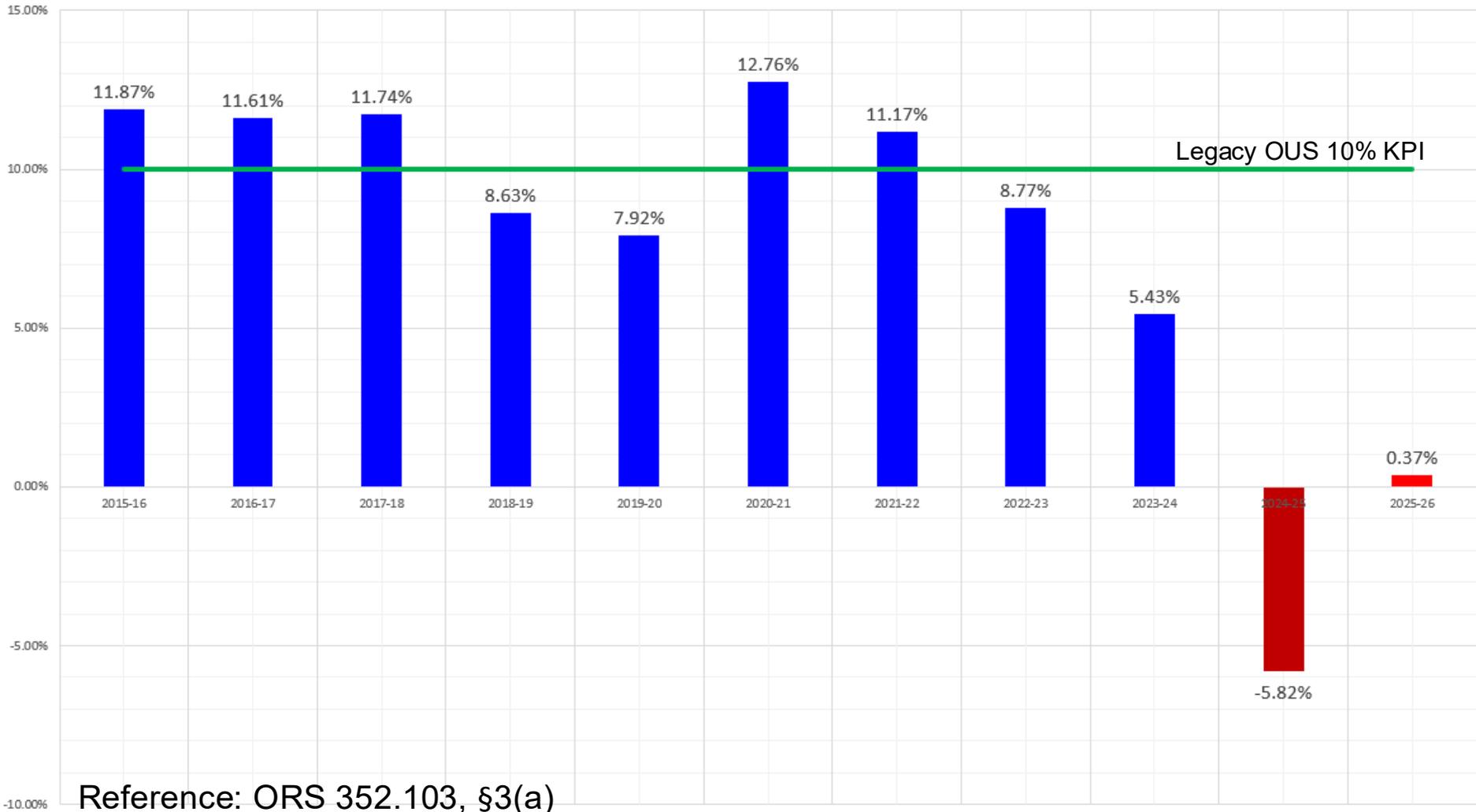
Why is fund balance so important?



Goal: A healthy ending fund balance

- Ability to:
 - Withstand future uncertainties
 - Our fund balance has taken the brunt of a couple years enrollment declines
 - Federal Stimulus will support its health only temporarily
 - Invest to support student and grow future enrollment
 - Support the Mission of being a regional university

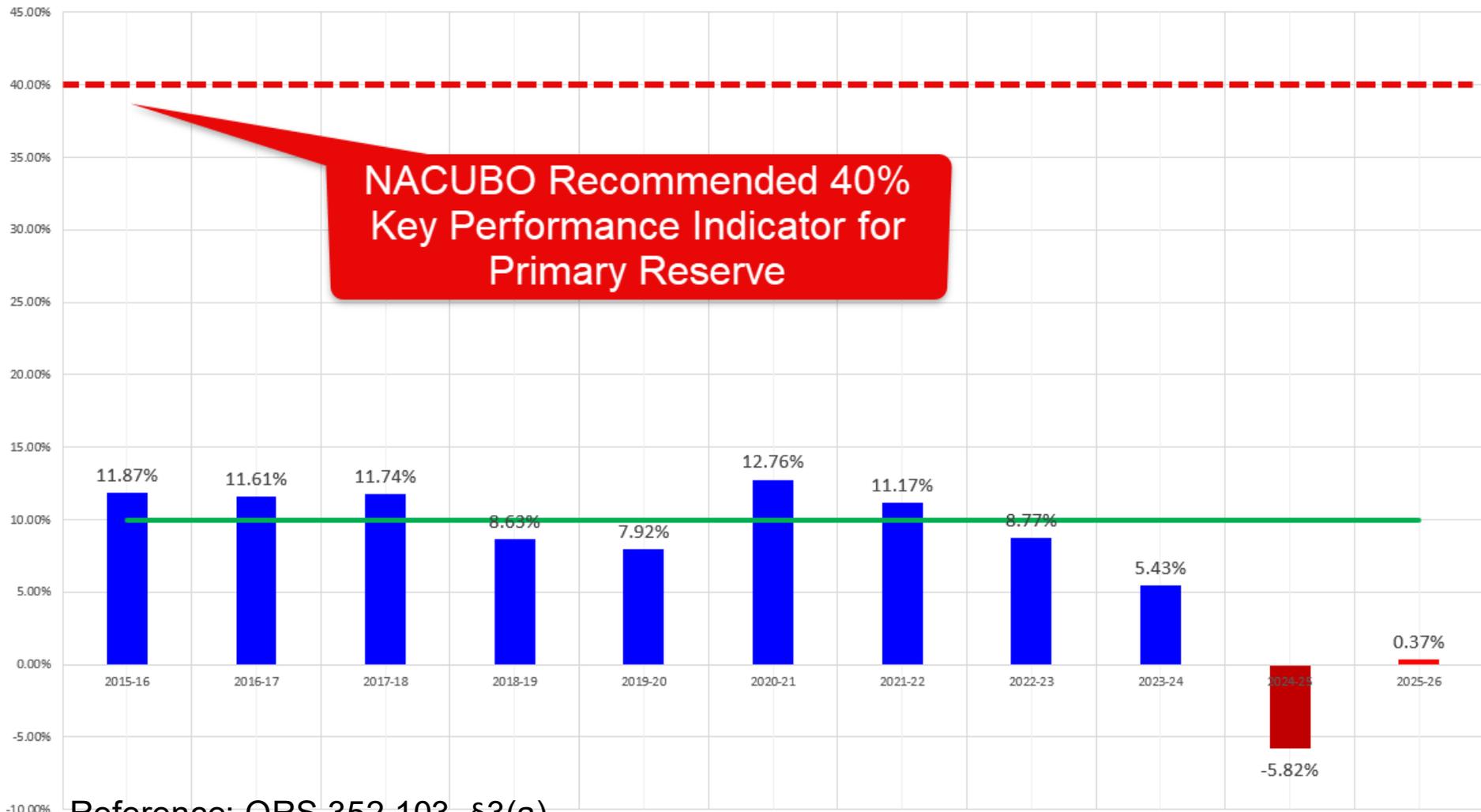
E&G Ending Fund Balance as % of Revenues Actuals FY16 - Projected FY26



And how does this compare with Higher-Ed



E&G Ending Fund Balance as % of Revenues
Actuals FY16 - Projected FY26



**NACUBO Recommended 40%
Key Performance Indicator for
Primary Reserve**

Reference: ORS 352.103, §3(a)

Prior Fiscal Year (FY25)

(AY 2024 - 2025)

What happened with SOU budgets in FY25?

- *Student Credit Hours (SCH)* **contracted**
 - -2.82% (all tuition categories)
 - Context: FY24 year contraction -1.19%
- State Allocations continue to barely keep up with inflation in key expense categories like retirement, health, etc.
- Ending Fund Balance significantly declined from prior year
 - Federal programs like Workshare no longer available
 - Massive cost cutting recognized as necessary for FY26
- Transparency helping keep momentum

Current Fiscal Year (FY26)

(AY 2025-2026)

What may happen with SOU budgets in FY26?

- Projected SCH decline by -4.96% (all categories)
 - Tuition revenue up slightly (+1.2%) from budget
 - Fee areas hit especially hard post-pandemic
 - Single Fee creating stability in fee support areas, but at an expense to E&G overall
- State Allocations remain tight fisted
 - Worse than expected (-\$440k); still need more support
- Carefully managing all expenses, watching for revenue/cost cutting opportunities
- SOU Resiliency Plan enacted October 2025



Next Fiscal Year (FY27)

(AY 2026-2027)



SCH & Fee Projections continue to evolve

- Uncertain environment requires additional modeling and sensitivity analysis as new data becomes available

Modeling Enhancements

- Workday data remains challenging
- New Board Report expanded analysis and projection
- SCH forecasting updates (completely new model July 2025)
- Modeled biennia through 2035
- Forecast scenarios developed during TAC process

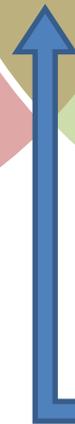
Affordability, Affordability, Affordability

- How to address it without putting finances at risk
 - Both SOU and Our Students!

Word of Caution

Budgeting
based solely
on past
performance

Driving while
looking only
in the rear-
view mirror



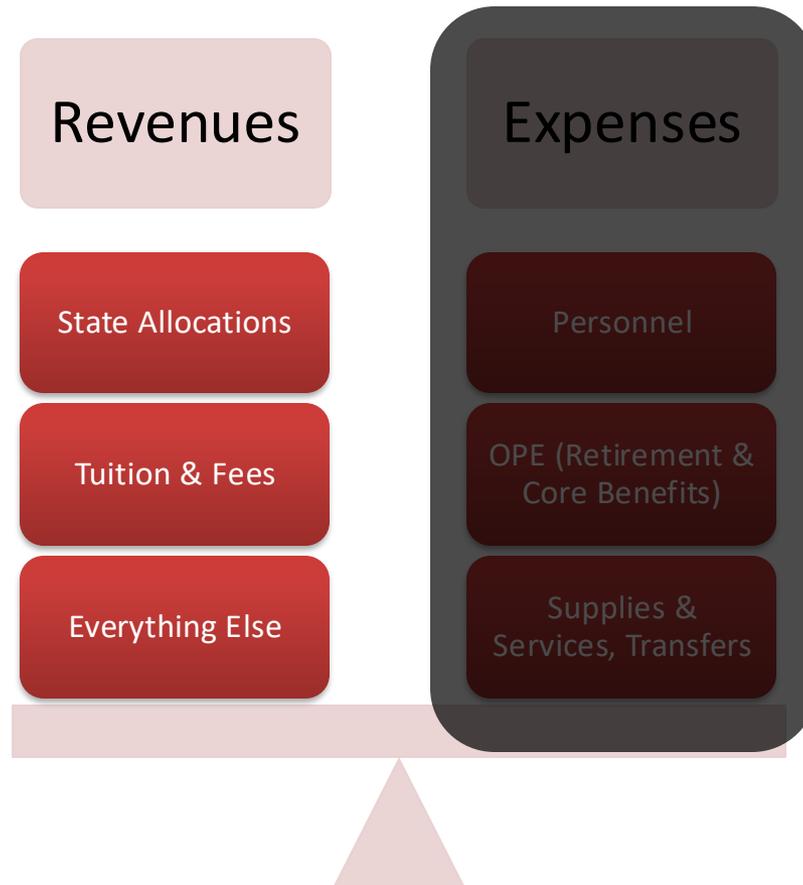
Cause of a lot of **Accidents**



TAC Training - PART 2.1

Revenues

How SOU Budgets



Revenues: State Allocations



The Legislature allocates funds to the Public University Support Fund (PUSF)



The HECC uses the Student Success and Completion Model (SSCM) to allocate the PUSF to the Universities

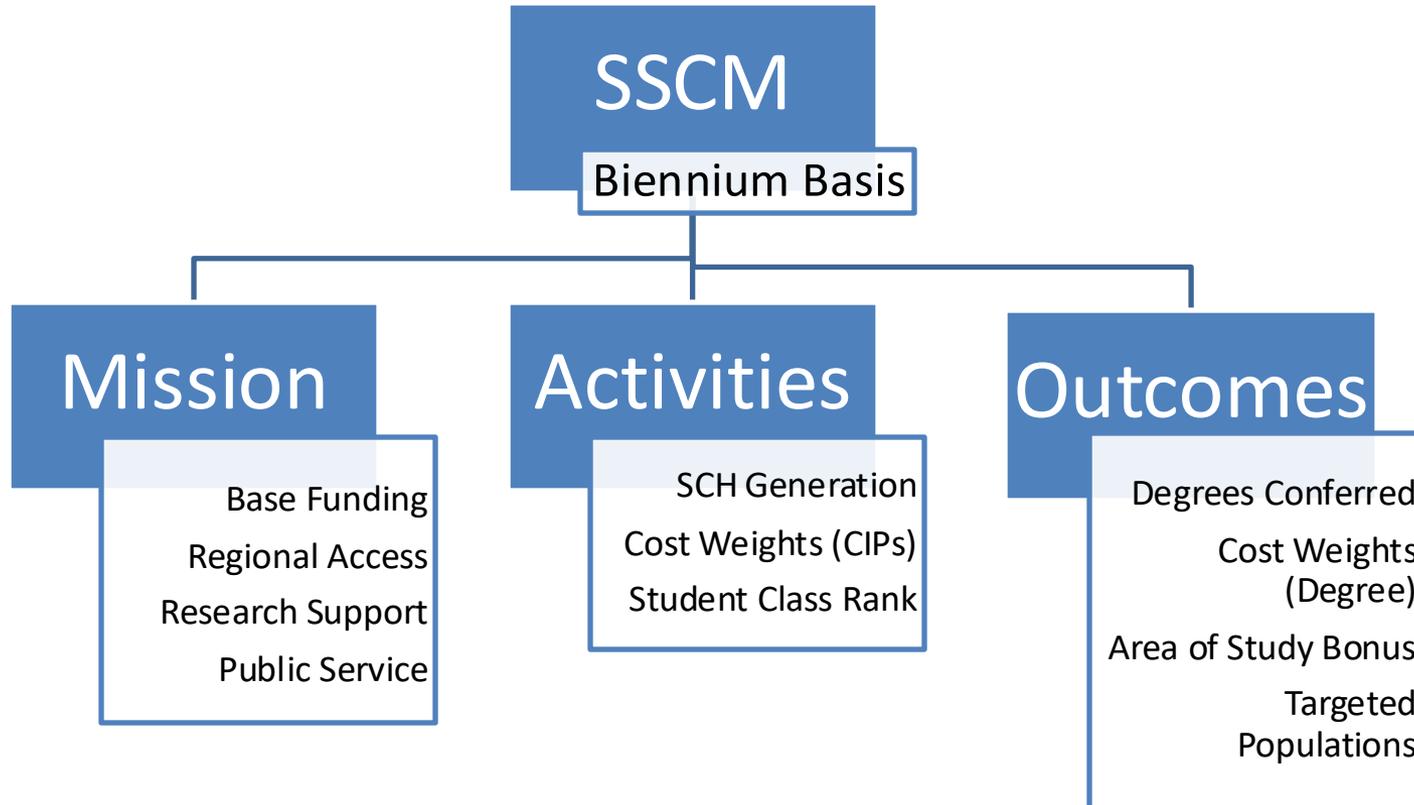


SOU receives its State Funding based on the Elements of the SSCM

Reference: ORS 352.103, §3(b)



SSCM Inner Workings



Reference: ORS 352.103, §3(b)

Source: <https://www.oregon.gov/highered/institutions-programs/postsecondary-finance-capital/Pages/university-funding-model.aspx>

SSCM FY2026 Allocations

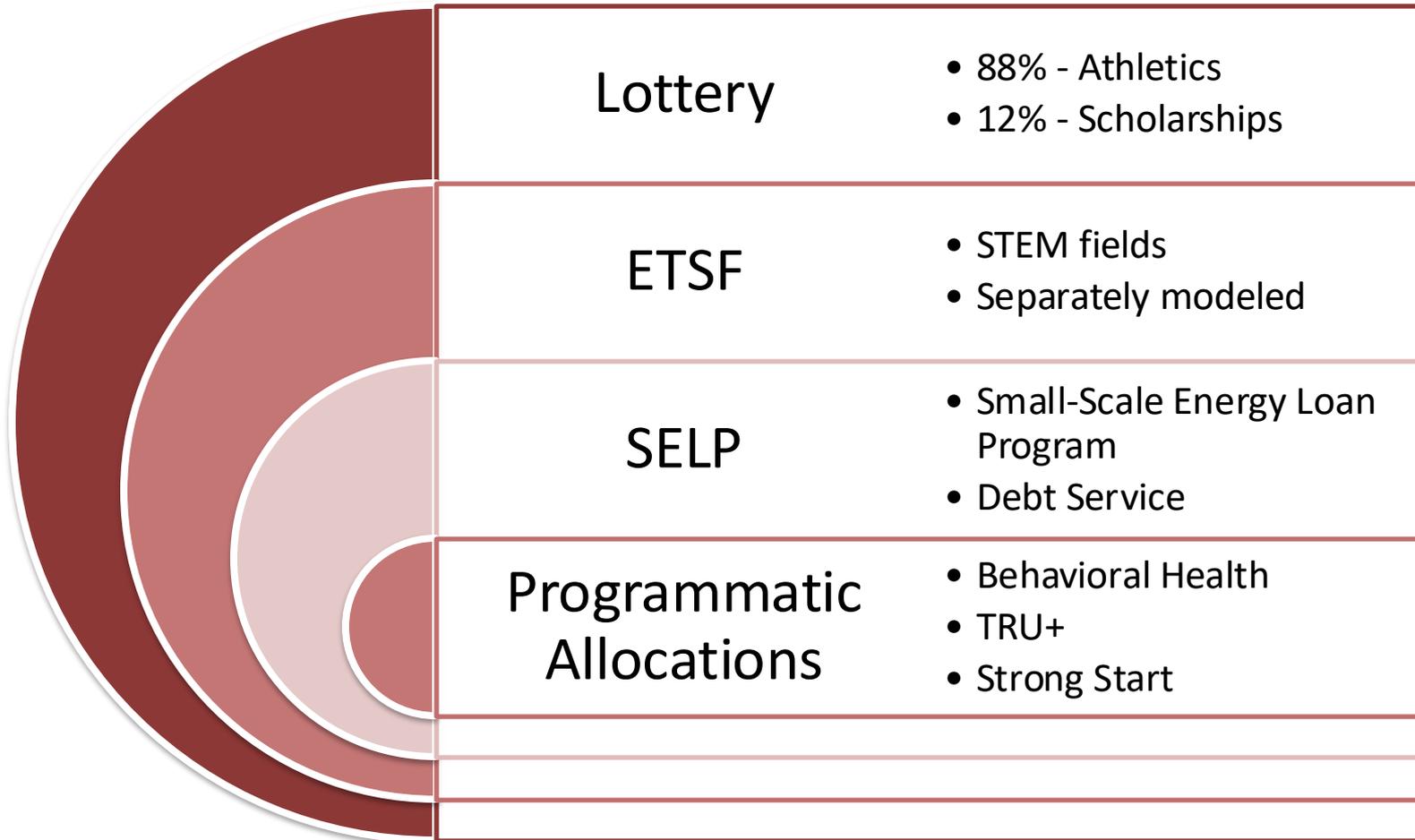


Funding Allocation										
Outcomes Based Funding										
	EOU	OIT	OSU	OSUC	OSU Total	PSU	SOU	UO	WOU	Total
Bac-Non Transfer	\$ 1,607,766.00	\$ 5,235,632.00	\$ 39,564,120.00	\$ 1,192,385.00	\$ 40,756,505.00	\$ 14,312,995.00	\$ 2,642,998.00	\$ 27,147,630.00	\$ 4,510,897.00	\$ 96,214,423.00
Bac-Transfer	\$ 3,602,718.00	\$ 6,088,961.00	\$ 19,808,349.00	\$ 2,127,474.00	\$ 21,935,824.00	\$ 28,752,528.00	\$ 2,885,536.00	\$ 8,605,718.00	\$ 5,196,125.00	\$ 77,067,410.00
Masters	\$ 607,743.00	\$ 188,507.00	\$ 4,410,294.00	\$ 296,977.00	\$ 4,707,271.00	\$ 9,828,075.00	\$ 1,210,168.00	\$ 3,783,372.00	\$ 1,166,588.00	\$ 21,491,724.00
PhD	\$ -	\$ -	\$ 5,585,788.00	\$ -	\$ 5,585,788.00	\$ 1,708,496.00	\$ -	\$ 4,872,614.00	\$ -	\$ 12,166,898.00
Professional	\$ -	\$ -	\$ 3,178,004.00	\$ 191,540.00	\$ 3,369,543.00	\$ -	\$ -	\$ 562,407.00	\$ -	\$ 3,931,950.00
Grad. Certificate	\$ 125,360.00	\$ -	\$ 575,539.00	\$ 40,048.00	\$ 615,587.00	\$ 768,565.00	\$ 271,873.00	\$ 304,518.00	\$ 259,883.00	\$ 2,345,786.00
Area of Study Bonus	\$ 102,085.00	\$ 937,468.00	\$ 5,351,282.00	\$ 181,571.00	\$ 5,532,853.00	\$ 2,226,389.00	\$ 256,381.00	\$ 2,174,177.00	\$ 183,909.00	\$ 11,413,262.00
Targeted Populations	\$ 1,598,488.00	\$ 1,780,254.00	\$ 10,603,011.00	\$ 746,935.00	\$ 11,349,947.00	\$ 12,894,470.00	\$ 1,597,709.00	\$ 7,542,993.00	\$ 2,836,172.00	\$ 39,600,033.00
Subtotal	\$ 7,644,160.00	\$ 14,230,822.00	\$ 89,076,387.00	\$ 4,776,930.00	\$ 93,853,318.00	\$ 70,491,518.00	\$ 8,864,665.00	\$ 54,993,429.00	\$ 14,153,574.00	\$ 264,231,486.00
Activities Based Funding										
	EOU	OIT	OSU	OSUC	OSU Total	PSU	SOU	UO	WOU	Total
1_fr_so	\$ 1,372,725.00	\$ 3,830,163.00	\$ 11,959,331.00	\$ 503,293.00	\$ 12,462,624.00	\$ 8,072,518.00	\$ 2,953,239.00	\$ 10,139,090.00	\$ 3,369,319.00	\$ 42,199,678.00
2_jr_sr	\$ 2,713,437.00	\$ 6,185,663.00	\$ 35,263,646.00	\$ 1,366,217.00	\$ 36,629,862.00	\$ 23,117,760.00	\$ 3,167,690.00	\$ 20,423,167.00	\$ 4,571,509.00	\$ 96,809,088.00
3_ma	\$ 509,261.00	\$ 164,378.00	\$ 8,638,265.00	\$ 643,306.00	\$ 9,281,571.00	\$ 5,864,070.00	\$ 1,077,134.00	\$ 3,049,175.00	\$ 773,368.00	\$ 20,718,957.00
4_phd	\$ -	\$ -	\$ 8,570,413.00	\$ -	\$ 8,570,413.00	\$ 1,459,373.00	\$ -	\$ 6,396,814.00	\$ -	\$ 16,426,600.00
Subtotal	\$ 4,595,423.00	\$ 10,180,204.00	\$ 64,431,655.00	\$ 2,512,816.00	\$ 66,944,470.00	\$ 38,513,721.00	\$ 7,198,063.00	\$ 40,008,246.00	\$ 8,714,196.00	\$ 176,154,323.00
Mission Support Funding										
	EOU	OIT	OSU	OSUC	OSU Total	PSU	SOU	UO	WOU	Total
Mission Support Funding	\$ 13,166,659.00	\$ 12,354,131.00	\$ 11,684,054.00	\$ 3,784,148.00	\$ 15,468,202.00	\$ 8,421,957.00	\$ 12,589,167.00	\$ 9,471,431.00	\$ 11,866,961.00	\$ 83,338,508.00
Subtotal	\$ 13,166,659.00	\$ 12,354,131.00	\$ 11,684,054.00	\$ 3,784,148.00	\$ 15,468,202.00	\$ 8,421,957.00	\$ 12,589,167.00	\$ 9,471,431.00	\$ 11,866,961.00	\$ 83,338,508.00
Total Calculated Allocation [FINAL - Jan 2026]										
	EOU	OIT	OSU	OSUC	OSU Total	PSU	SOU	UO	WOU	Total
FY2026 Estimated	\$ 25,406,242.00	\$ 36,765,157.00	\$ 165,192,096.00	\$ 11,073,894.00	\$ 176,265,990.00	\$ 117,427,196.00	\$ 28,651,895.00	\$ 104,473,106.00	\$ 34,734,731.00	\$ 523,724,317.00

Reference: ORS 352.103, §3(b)

Source: <https://www.oregon.gov/highered/institutions-programs/postsecondary-finance-capital/Pages/university-funding-model.aspx>

Other State Sources





Revenues: Tuition



Tuition rates vary:

- Class rank (Graduate vs Undergraduate)
- Resident vs Non-resident vs **Western Undergraduate Exchange**
- Online vs In-person
- Differential Tuition (ex: Honors)

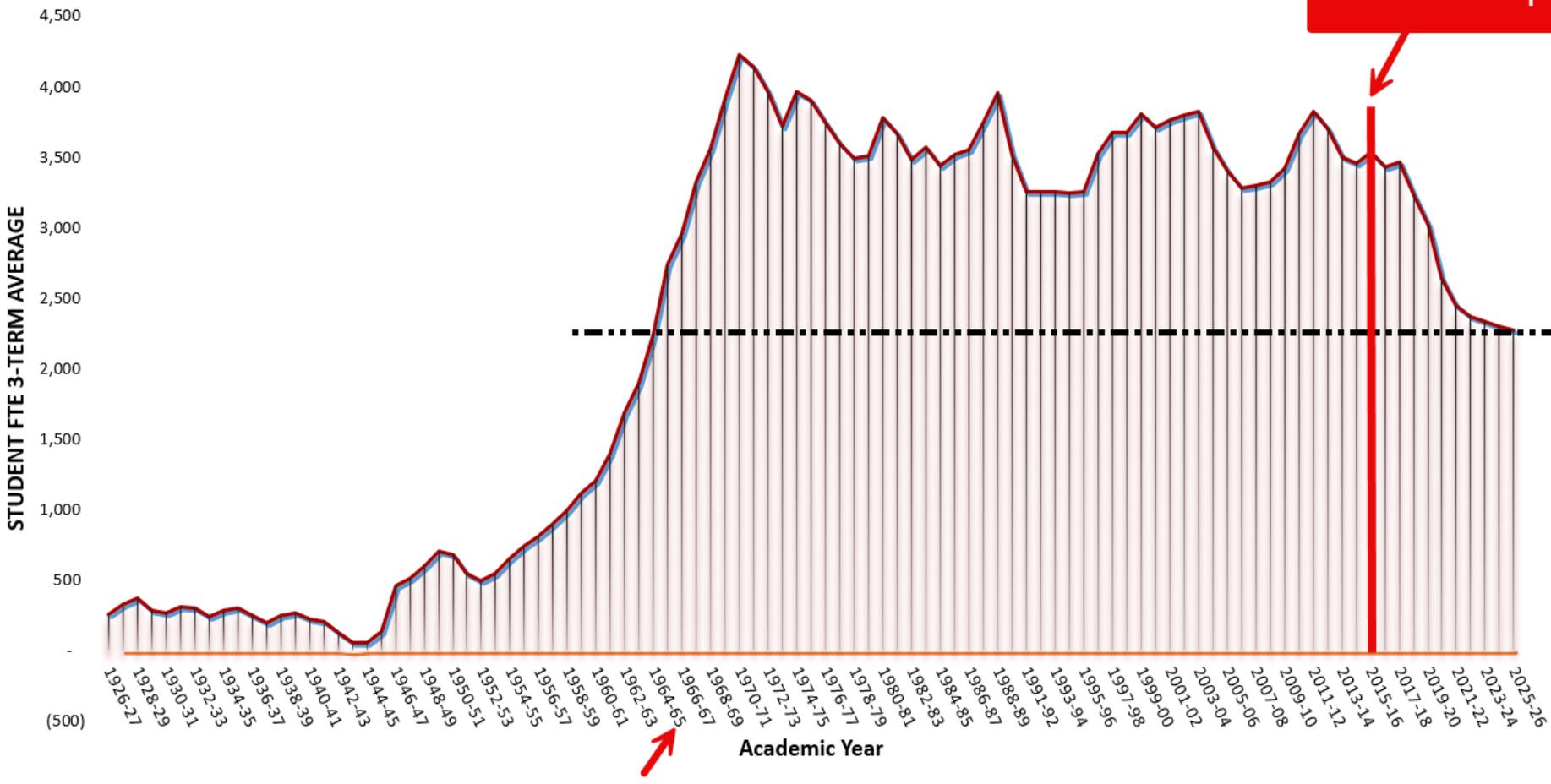
*****Reminder: TAC will ONLY be voting on UG-Res rate*****

Undergraduate FTE History



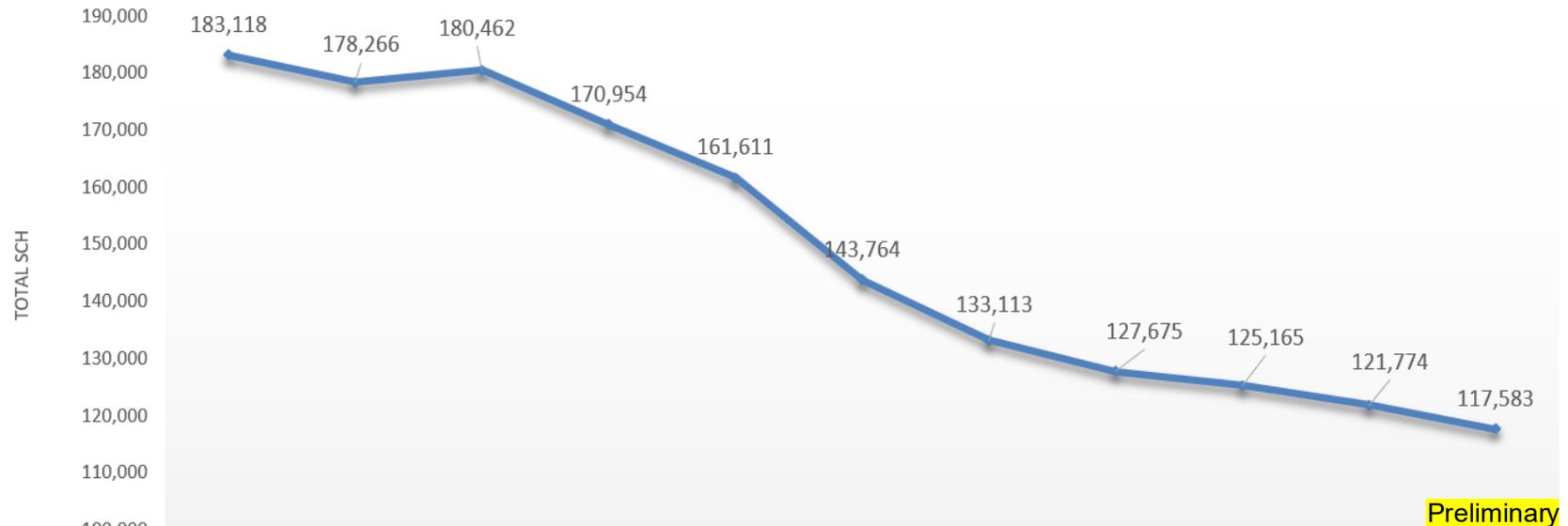
99 YEARS 3-TERM FTE

OUS Breakup



Enrollment Context, SCH Trend

Total Student Credit Hours (SCH) Per Academic Year (AY)
2015-2016 through 2025-2026 (projected)



	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
AY SCH Total	183,118	178,266	180,462	170,954	161,611	143,764	133,113	127,675	125,165	121,774	117,583
% Change From Prior AY	1.2%	-2.6%	1.2%	-5.3%	-5.5%	-11.0%	-7.4%	-4.1%	-2.0%	-2.7%	-3.4%
% Change Since 2015-16		-2.6%	-1.5%	-6.6%	-11.7%	-21.5%	-27.3%	-30.3%	-31.6%	-33.5%	-35.8%
SCH Change Since 2015-2016		(4,852.00)	(2,656.00)	(12,164.00)	(21,507.00)	(39,354.00)	(50,005.00)	(55,443.00)	(57,953.00)	(61,344.00)	(65,535.00)

ACADEMIC YEARS

—●— AY SCH Total
 % Change From Prior AY
 % Change Since 2015-16
 SCH Change Since 2015-2016



Oregon

The Competition Factor

	In-state Counts	Percentage	Rank
2023-24 High School Seniors*	43,430		30
Institutions of Higher Education**	72		23
College Continuation***	26,934	62.0%	43
Leave the State to Go to College***	5,641	13.0%	30

Staying in OR Total: 21,293

Largest Institutions***	In-state Freshman***	Estimated Market Share^
Portland Community College	3058	14.36%
Oregon State University	2616	12.28%
University of Oregon	1965	9.23%
Chemeketa Community College	1747	8.20%
Lane Community College	1256	5.90%

† In-state institutions receiving the largest number of in-state freshmen.
 †† Competition factor equals college continuation rate less number of students migrating and the three in-state institutions receiving the largest number of in-state freshmen.

Largest Institution Total: 10,642

Remaining Students	Remaining Institutions	Students Per Institution
10,652	67	159

Sources:

*Western Interstate Commission for Higher Education, *Knocking at the College Door: Projections of High School Graduates, 2020*, www.knocking.wiche.edu

**National Center for Education Statistics, IPEDS, 2022

***National Center for Education Statistics. Freshman Migration Data for 2020-21

Budgeted SCH Projection Model

- All models start with historical data
 - **“Past Performance Is NO Guarantee of Future Results”**
 - Helpful metric for defining a forecast model
 - Patterns emerge

Term	division	department	subject	tuition category	sum s	Notes	Subject + Category
201902	Athletics Department	Physical Education Activities	PEA	02-UG Resident SCH (incl. EXRES)	238		PEA_02-UG Resident SCH (incl. EXRES)
201902	Business, Comm & Environment	Business Administration	BA	02-UG Resident SCH (incl. EXRES)	1938		BA_02-UG Resident SCH (incl. EXRES)
201902	Business, Comm & Environment	Communication	COMM	02-UG Resident SCH (incl. EXRES)	986		COMM_02-UG Resident SCH (incl. EXRES)
201902	Business, Comm & Environment	Communication	DCIN	02-UG Resident SCH (incl. EXRES)	437		DCIN_02-UG Resident SCH (incl. EXRES)
201902	Business, Comm & Environment	Environmental Science & Policy	ES	02-UG Resident SCH (incl. EXRES)	948		ES_02-UG Resident SCH (incl. EXRES)
201902	Education, Health & Leadership	Education	ED	02-UG Resident SCH (incl. EXRES)	1062		ED_02-UG Resident SCH (incl. EXRES)
201902	Education, Health & Leadership	Health, P.E., & Leadership	HE	02-UG Resident SCH (incl. EXRES)	321		HE_02-UG Resident SCH (incl. EXRES)
201902	Education, Health & Leadership	Health, P.E., & Leadership	PE	02-UG Resident SCH (incl. EXRES)	242		PE_02-UG Resident SCH (incl. EXRES)
201902	Education, Health & Leadership	Military Science	MS	02-UG Resident SCH (incl. EXRES)	135		MS_02-UG Resident SCH (incl. EXRES)
201902	Education, Health & Leadership	Outdoor Adventure Leadership	OAL	02-UG Resident SCH (incl. EXRES)	405		OAL_02-UG Resident SCH (incl. EXRES)
201902	Humanities & Culture	English/Writing	ENG	02-UG Resident SCH (incl. EXRES)	440		ENG_02-UG Resident SCH (incl. EXRES)
201902	Humanities & Culture	GenD,Sexuality,Women's Studies	GSWS	02-UG Resident SCH (incl. EXRES)	116		GSWS_02-UG Resident SCH (incl. EXRES)
201902	Humanities & Culture	International Studies	IS	02-UG Resident SCH (incl. EXRES)	120		IS_02-UG Resident SCH (incl. EXRES)
201902	Humanities & Culture	Native American Studies	NAS	02-UG Resident SCH (incl. EXRES)	100		NAS_02-UG Resident SCH (incl. EXRES)
201902	Humanities & Culture	Philosophy	PHL	02-UG Resident SCH (incl. EXRES)	336		PHL_02-UG Resident SCH (incl. EXRES)
201902	Humanities & Culture	Philosophy	REL	02-UG Resident SCH (incl. EXRES)	88		REL_02-UG Resident SCH (incl. EXRES)
201902	Humanities & Culture	World Languages and Cultures	ASL	02-UG Resident SCH (incl. EXRES)	160		ASL_02-UG Resident SCH (incl. EXRES)
201902	Humanities & Culture	World Languages and Cultures	FR	02-UG Resident SCH (incl. EXRES)	108		FR_02-UG Resident SCH (incl. EXRES)
201902	Humanities & Culture	World Languages and Cultures	GI	02-UG Resident SCH (incl. EXRES)	40		GI_02-UG Resident SCH (incl. EXRES)

Budgeted SCH Projection Model



- Detail data requires a *roll-up* approach
 - Consolidate details into SCH categories matching the tuition rates in tuition and fee book

ACTUALS									
Sum of sum sch									
Row Labels	TERMS	202102	202103	202104	202201	202202	202203	202204	202301
01-WUE SCH		8,368	7,905	234	8,773	7,905	7,494	306	8,269
02-UG Resident SCH (incl. EXRES)		16,619	15,408	620	19,075	16,807	16,099	603	18,353
02.2-UG JackJo Pledge		436	369	16	484	425	377	30	431
03-UG Non Resident SCH		412	429	22	496	495	435	14	633
04.1-UG Online SCH RES		6,823	6,340	3,452	5,663	6,035	5,581	3,087	5,574
04.2-UG Online SCH NON-RES		845	757	421	813	889	929	448	791
04.3-UG Online SCH WUE		2,533	2,189	1,363	1,683	1,908	1,704	1,325	1,831
05-GR Resident SCH (incl. EXRES)		460	408	249	424	403	393	183	462
06-GR Non Resident SCH		308	216	177	392	283	268	193	286
07.0-GR AP MBA Online SCH		1,005	971	1,421	1,007	911	862	1,420	722
07.1-GR Online SCH RES		47	124	16	41	91	107	36	96
07.2-GR Online SCH NON-RES		73	60	12	19	107	47	12	65
07.3-GR AP MS.Ed Online SCH		483	464	880	481	516	570	654	659
08-GR - MEDU SCH		1,227	1,374	604	681	715	741	693	869
09-Staff		232	224	36	369	345	326	16	302
10-Waived Tuition SCH		444	399	13	471	389	389	15	246
11-Course Based Tuition SCH (excl. On-Line, ASC, EE, STAFF/Co-Pay)		615	1,157	1,240	870	793	1,262	1,290	867
12-Adv Southern Credit SCH		9,273	3,627	7	5,957	9,916	4,321	12	6,391
13-Early Entry Credit SCH		64	86	4	86	95	79	8	41
Grand Total		50,267	42,507	10,787	47,785	49,028	41,984	10,345	46,888

Budgeted SCH Projection Model

- Detail data requires a *roll-up* approach
 - Consolidate details into SCH categories matching the tuition rates in tuition and fee book

Current FY Totals for E&G Model -->>			26,072	69,951	863	3,389	2,685	724	3,429	3,051	3,061	1,056	494	1,670	19,782	182	136,410	-4.96%		
Current FY % of Total SCH By Category -->>			19.11%	51.28%	0.63%	2.48%	1.97%	0.53%	2.51%	2.24%	2.24%	0.77%	0.36%	1.22%	14.50%	0.13%				
Admissions Tracking	Fiscal Year	Academic Year	01.0 - WUE	02.0 - UG RES	02.1 - JackJo Pledge	03.0 - UG Non-Res	04.0 - GR Res	05.0 - GR Non-Res	06.0 - RisePoint MBA	07.0 - RisePoint MS.Ed	08.0 - MEDU	09.0 - Staff	10.0 - Waivers	11.0 - Course Based	12.0 - ASC	13.0 - Early Entry	Row Total	% Change Year-2-Year		
Modeling Year-->>	2027	2026																		
<< OPEN ME	TERMS		SCH TERM	FALL TERM																
		Category Adjustments -->>																		
		SCH By Category	Column Labels																	
Admissions Tracking	Fiscal Year	Academic Year	01.0 - WUE	02.0 - UG RES	02.1 - JackJo Pledge	03.0 - UG Non-Res	04.0 - GR Res	05.0 - GR Non-Res	06.0 - RisePoint MBA	07.0 - RisePoint MS.Ed	08.0 - MEDU	09.0 - Staff	10.0 - Waivers	11.0 - Course Based	12.0 - ASC	13.0 - Early Entry				
	2014	2013	14,203	37,188		2,184	1,052	492			1,407	653	800	826	5,564	41	64,410			
	2015	2014	15,344	35,537		2,135	996	639			1,654	831	781	713	5,714	26	64,370	-0.06%		
	2016	2015	17,253	34,643		2,156	834	521			1,560	822	865	824	5,595	61	65,134	1.19%		
	2017	2016	17,821	32,433		2,053	872	487			1,768	601	668	829	5,831	46	63,409	-2.65%		
	2018	2017	18,144	32,924	366	2,305	862	481			1,454	587	685	978	5,853	41	64,680	2.00%		
	2019	2018	15,968	31,057	523	2,112	734	602	450		1,534	514	528	1,605	6,407	60	62,094	-4.00%		
	2020	2019	14,549	29,424	555	1,946	704	639	809		1,556	595	622	973	6,834	73	59,279	-4.53%		
	2021	2020	12,868	26,600	543	1,527	793	623	1,057		1,354	427	229	633	4,694	108	51,456	-13.20%		
	2022	2021	11,541	24,326	542	1,341	629	445	1,024	408	1,208	282	438	694	5,757	48	48,683	-5.39%		
	2023	2022	10,456	24,738	484	1,309	465	411	1,007		681	369	471	870	5,957	86	47,785	-1.84%		
	2024	2023	10,100	23,927	431	1,424	558	351	722	659	869	302	246	867	6,391	41	46,888	-1.88%		
	2025	2024	9,871	23,594	394	1,034	734	217	719	669	892	298	286	264	6,601	49	45,622	-2.70%		
	96.35%	2026	8,700	23,307	311	1,027	815	217	814	636	850	332	129	278	6,282	58	43,756	-4.09%		
100.00%	2027	2026	7,930	23,035	260	973	915	196	814	624	817	358	86	220	6,420	60	42,706	-2.40%		
100.00%	2028	2027	7,276	22,710	218	923	1,050	178	778	601	815	376	56	155	6,540	54	41,730	-2.29%		
100.00%	2029	2028	6,684	22,406	183	859	1,214	161	742	584	806	397	39	100	6,576	56	40,808	-2.21%		
100.00%	2030	2029	6,109	22,109	153	809	1,392	145	705	564	793	422	25	77	6,569	57	39,930	-2.15%		
100.00%	2031	2030	5,590	21,817	128	762	1,595	127	701	545	780	448	17	55	6,642	56	39,262	-1.67%		
100.00%	2032	2031	5,117	21,526	107	717	1,830	108	697	525	769	475	11	38	6,698	54	38,673	-1.50%		
100.00%	2033	2032	4,685	21,240	90	674	2,100	91	678	506	758	504	7	26	6,737	53	38,149	-1.35%		
100.00%	2034	2033	4,288	20,958	75	634	2,409	78	656	487	747	535	5	17	6,777	52	37,718	-1.13%		
100.00%	2035	2034	3,925	20,679	63	596	2,764	66	637	468	736	567	3	11	6,829	49	37,394	-0.86%		

Budgeted SCH Projection Model

- Standard Projection Model
 - Fall-2-Fall uses a weighted 5yr moving average or CAGR
 - Winter, Spring use a ‘melt factor’ based on previous 5yr behavior and most recent Fall-2-Fall attrition
 - Summer is linear regression with Fall-2-Fall reduction

Current FY Totals for E&G Model -->>			26,072	69,951	863	3,389	2,685	724	3,429	3,051	3,061	1,056	494	1,670	19,782	182	136,410	-4.96%
Current FY % Of Total SCH By Category -->>			19.11%	51.28%	0.63%	2.48%	1.97%	0.53%	2.51%	2.24%	2.24%	0.77%	0.36%	1.22%	14.50%	0.13%		
Admissions Tracking	Fiscal Year	Academic Year	01.0 - WUE	02.0 - UG RES	02.1 - JackJo Pledge	03.0 - UG Non-Res	04.0 - GR Res	05.0 - GR Non-Res	06.0 - RisePoint MBA	07.0 - RisePoint MS.Ed	08.0 - MEDU	09.0 - Staff	10.0 - Waivers	11.0 - Course Based	12.0 - ASC	13.0 - Early Entry	Row Total	% Change Year-2-Year
Modeling Year-->	2027	2026																
<<-OPEN ME		SCH TERM	1 - FALL	FALL TERM														
<<-OPEN ME		SCH TERM	2 - WINTER	WINTER TERM														
<<-OPEN ME		SCH TERM	3 - SPRING	SPRING TERM														
<<-OPEN ME		SCH TERM	4 - SUMMER	***SUMMER TERM USES INDEPENDENT FORMULAS FROM OTHER TERMS***														
<<-OPEN ME				ACADEMIC YEAR ALL SCH CATEGORIES - Calculated														
	Fiscal Year	Academic Year	01.0 - WUE	02.0 - UG RES	02.1 - JackJo Pledge	03.0 - UG Non-Res	04.0 - GR Res	05.0 - GR Non-Res	06.0 - RisePoint MBA	07.0 - RisePoint MS.Ed	08.0 - MEDU	09.0 - Staff	10.0 - Waivers	11.0 - Course Based	12.0 - ASC	13.0 - Early Entry		
	2014	2013	42,095	112,524	-	7,052	3,844	1,992	-	-	5,849	2,407	2,195	5,436	11,030	157	194,579	
	2015	2014	46,275	106,286	-	6,989	3,746	2,159	-	-	6,567	2,664	2,121	5,574	11,297	72	193,749	-0.43%
	2016	2015	51,879	103,318	-	7,154	3,184	1,908	-	-	6,964	2,400	2,266	6,024	11,517	146	196,758	1.55%
	2017	2016	53,092	97,752	-	6,942	2,932	1,611	-	-	6,711	1,822	1,789	6,566	12,709	97	192,023	-2.41%
	2018	2017	53,750	98,876	1,084	7,512	2,733	1,512	284	-	6,048	1,702	1,765	5,878	14,729	141	196,013	2.08%
	2019	2018	48,232	93,960	1,567	6,756	2,456	1,884	2,301	-	6,175	1,650	1,429	5,907	14,814	178	187,308	-4.44%
	2020	2019	43,327	88,494	1,593	6,261	2,375	2,020	3,548	-	6,592	1,790	1,496	4,852	16,194	172	178,715	-4.59%
	2021	2020	36,771	80,375	1,510	4,931	2,225	1,824	4,919	832	5,456	1,137	752	3,501	14,628	315	159,175	-10.93%
	2022	2021	34,281	73,888	1,363	4,331	1,964	1,348	4,574	2,021	4,804	750	1,339	3,765	18,659	199	153,285	-3.70%
	2023	2022	31,073	73,237	1,306	4,505	1,713	1,309	4,201	2,391	2,763	1,071	1,263	4,178	20,202	265	149,474	-2.49%
	2024	2023	30,143	73,007	1,240	4,337	1,883	1,104	4,023	2,667	3,165	896	885	3,301	20,926	126	147,701	-1.19%
	2025	2024	29,304	71,339	1,075	3,766	2,465	833	3,275	2,943	3,257	787	649	2,188	21,517	135	143,533	-2.82%
	2026	2025	26,072	69,951	863	3,389	2,685	724	3,429	3,051	3,061	1,056	494	1,670	19,782	182	136,410	-4.96%
	2027	2026	23,680	69,247	720	3,216	3,046	644	3,432	2,944	3,003	1,087	289	1,086	20,589	184	133,167	-2.38%
	2028	2027	21,701	68,393	606	3,036	3,478	586	3,430	2,849	2,964	1,140	190	829	20,975	165	130,343	-2.12%
	2029	2028	19,934	67,470	508	2,851	4,014	535	3,295	2,756	2,928	1,197	128	591	21,088	173	127,468	-2.21%
	2030	2029	18,230	66,544	424	2,678	4,603	481	3,130	2,670	2,882	1,282	86	429	21,028	176	124,645	-2.21%
	2031	2030	16,679	65,668	355	2,520	5,278	421	3,072	2,580	2,839	1,359	57	302	21,277	173	122,581	-1.66%
	2032	2031	15,267	64,799	297	2,371	6,054	362	3,035	2,490	2,797	1,441	37	216	21,458	167	120,792	-1.46%
	2033	2032	13,977	63,937	249	2,229	6,948	307	2,971	2,400	2,757	1,528	25	149	21,583	165	119,224	-1.30%
	2034	2033	12,794	63,086	208	2,097	7,972	262	2,890	2,310	2,716	1,621	17	101	21,709	159	117,942	-1.08%
	2035	2034	11,710	62,248	174	1,972	9,146	222	2,805	2,220	2,676	1,720	11	66	21,876	152	116,999	-0.80%

Budgeted SCH Projection Model

- Standard Projection Model
 - Whole Year amounts per SCH Category
 - Summer Split 3/4 Prior Summer Term, 1/4 Next

Current FY Totals for E&G Model -->>			26,072	69,951	863	3,389	2,685	724	3,429	3,051	3,061	1,056	494	1,670	19,782	182	136,410	-4.96%	
Current FY % Of Total SCH By Category -->>			19.11%	51.28%	0.63%	2.48%	1.97%	0.53%	2.51%	2.24%	2.24%	0.77%	0.36%	1.22%	14.50%	0.13%			
Admissions Tracking	Fiscal Year	Academic Year	01.0 - WUE	02.0 - UG RES	02.1 - JackJo Pledge	03.0 - UG Non-Res	04.0 - GR Res	05.0 - GR Non-Res	06.0 - RisePoint MBA	07.0 - RisePoint MS.Ed	08.0 - MEDU	09.0 - Staff	10.0 - Waivers	11.0 - Course Based	12.0 - ASC	13.0 - Early Entry	Row Total	% Change Year-2-Year	
Modeling Year-->>			2027																
SCH TERM			1 - FALL																
SCH TERM			2 - WINTER																
SCH TERM			3 - SPRING																
SCH TERM			4 - SUMMER																
			SUMMER TERM USES INDEPENDENT FORMULAS FROM OTHER TERMS																
			ACADEMIC YEAR ALL SCH CATEGORIES - Calculated																
	Fiscal Year	Academic Year	01.0 - WUE	02.0 - UG RES	02.1 - JackJo Pledge	03.0 - UG Non-Res	04.0 - GR Res	05.0 - GR Non-Res	06.0 - RisePoint MBA	07.0 - RisePoint MS.Ed	08.0 - MEDU	09.0 - Staff	10.0 - Waivers	11.0 - Course Based	12.0 - ASC	13.0 - Early Entry			
	2014	2013	42,095	112,524	-	7,052	3,844	1,992	-	-	5,849	2,407	2,195	5,436	11,030	157	194,579		
	2015	2014	46,275	106,286	-	6,989	3,746	2,159	-	-	6,567	2,664	2,121	5,574	11,297	72	193,749	-0.43%	
	2016	2015	51,879	103,318	-	7,154	3,184	1,908	-	-	6,964	2,400	2,266	6,024	11,517	146	196,758	1.55%	
	2017	2016	53,092	97,752	-	6,942	2,932	1,611	-	-	6,711	1,822	1,789	6,566	12,709	97	192,023	-2.41%	
	2018	2017	53,750	98,876	1,084	7,512	2,733	1,512	284	-	6,048	1,702	1,765	5,878	14,729	141	196,013	2.08%	
	2019	2018	48,232	93,960	1,567	6,756	2,456	1,884	2,301	-	6,175	1,650	1,429	5,907	14,814	178	187,308	-4.44%	
	2020	2019	43,327	88,494	1,593	6,261	2,375	2,020	3,548	-	6,592	1,790	1,496	4,852	16,194	172	178,715	-4.59%	
	2021	2020	36,771	80,375	1,510	4,931	2,225	1,824	4,919	832	5,456	1,137	752	3,501	14,628	315	159,175	-10.93%	
	2022	2021	34,281	73,888	1,363	4,331	1,964	1,348	4,574	2,021	4,804	750	1,339	3,765	18,659	199	153,285	-3.70%	
	2023	2022	31,073	73,237	1,306	4,505	1,713	1,309	4,201	2,391	2,763	1,071	1,263	4,178	20,202	265	149,474	-2.49%	
	2024	2023	30,143	73,007	1,240	4,337	1,883	1,104	4,023	2,667	3,165	896	885	3,301	20,926	126	147,701	-1.19%	
	2025	2024	29,304	71,339	1,075	3,766	2,465	833	3,275	2,943	3,257	787	649	2,188	21,517	135	143,533	-2.82%	
	2026	2025	26,072	69,951	863	3,389	2,685	724	3,429	3,051	3,061	1,056	494	1,670	19,782	182	136,410	-4.96%	
	2027	2026	23,680	69,247	720	3,216	3,046	644	3,432	2,944	3,003	1,087	289	1,086	20,589	184	133,167	-2.38%	
	2028	2027	21,701	68,393	606	3,036	3,478	586	3,430	2,849	2,964	1,140	190	829	20,975	165	130,343	-2.12%	
	2029	2028	19,934	67,470	508	2,851	4,014	535	3,295	2,756	2,928	1,197	128	591	21,088	173	127,468	-2.21%	
	2030	2029	18,230	66,544	424	2,678	4,603	481	3,130	2,670	2,882	1,282	86	429	21,028	176	124,645	-2.21%	
	2031	2030	16,679	65,668	355	2,520	5,278	421	3,072	2,580	2,839	1,359	57	302	21,277	173	122,581	-1.66%	
	2032	2031	15,267	64,799	297	2,371	6,054	362	3,035	2,490	2,797	1,441	37	216	21,458	167	120,792	-1.46%	
	2033	2032	13,977	63,937	249	2,229	6,948	307	2,971	2,400	2,757	1,528	25	149	21,583	165	119,224	-1.30%	
	2034	2033	12,794	63,086	208	2,097	7,972	262	2,890	2,310	2,716	1,621	17	101	21,709	159	117,942	-1.08%	
	2035	2034	11,710	62,248	174	1,972	9,146	222	2,805	2,220	2,676	1,720	11	66	21,876	152	116,999	-0.80%	

Board Report Cross-over

- Projection Model feeds to the revenue model



Raw enrollment projection based on history Plus Levers						
	<u>2023-24</u>	<u>Prior AY 2024-25</u>	<u>CURRENT AY 2025-26</u>	<u>Future AY 2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
Enrollment by SCH	131	132	133	134	135	136
01-WUE SCH	30,143	29,304	26,072	23,680	21,701	19,934
02-UG Resident SCH (incl. EXRES)	73,007	71,339	69,951	69,247	68,393	67,470
02.2-UG JackJo Pledge	1,240	1,075	863	720	606	508
03-UG Non Resident SCH	4,337	3,766	3,389	3,216	3,036	2,851
	108,726	105,484	100,275	96,863	93,736	90,763
Enrollment % Chg: Undergraduate Enrollment	-1.3%	-3.0%	-4.9%	-3.4%	-3.2%	-3.2%
05-GR Resident SCH (incl. EXRES)	1,883	2,465	2,685	3,046	3,478	4,014
06-GR Non Resident SCH	1,104	833	724	644	586	535
07.0-GR AP MBA Online SCH	4,023	3,275	3,429	3,432	3,430	3,295
07.3-GR AP MS.Ed Online SCH	2,667	2,943	3,051	2,944	2,849	2,756
08-GR - MEDU SCH	3,165	3,257	3,061	3,003	2,964	2,928
	12,841	12,773	12,951	13,068	13,308	13,528
Enrollment % Chg: Graduate Enrollment	3.8%	-0.5%	1.4%	0.9%	1.8%	1.7%
09-Staff	896	787	1,056	1,087	1,140	1,197
10-Waived Tuition SCH	885	649	494	289	190	128
11-Course Based Tuition SCH (excl. On-Line, ASC, EE, STAFF/Co	3,301	2,188	1,670	1,086	829	591
12-Adv Southern Credit SCH	20,926	21,517	19,782	20,589	20,975	21,088
13-Early Entry Credit SCH	126	135	182	184	165	173
	26,134	25,276	23,184	23,235	23,299	23,177
Enrollment % Chg: Other Categories	-3.1%	-3.3%	-8.3%	0.2%	0.3%	-0.5%
Enrollment SCH Chg: Across all tuition categories	147,701	143,533	136,410	133,167	130,343	127,468
Enrollment % Chg: Across all tuition categories	-1.19%	-2.82%	-4.96%	-2.38%	-2.12%	-2.21%

Modeling Levers

- Levers allow for environmental factors outside of normal modeling – ‘Driving using all mirrors’

Enrollment Change	Past FY	CURR FY	NEXT AY/FY	Future-->>
Academic Year -->	2022/23	2023/24	2024/25	2025/26
UG SCH by Tuition Category				
01-WUE SCH	0.00%	0.00%	0.0%	0.0%
02-UG Resident SCH (incl. EXRES)	0.00%	0.00%	0.0%	0.0%
02.2-UG JackJo Pledge	0.00%	0.00%	0.0%	0.0%
03-UG Non Resident SCH	0.00%	0.00%	0.0%	0.0%
04.1-UG Online SCH RES	0.00%	0.00%	0.0%	0.0%
04.2-UG Online SCH NON-RES	0.00%	0.00%	0.0%	0.0%
04.3-UG Online SCH WUE	0.00%	0.00%	0.0%	0.0%
Current combined UG SCH trend projection	-3.29%	-3.47%	-0.2%	-0.5%
GR SCH by Tuition Category				
05-GR Resident SCH (incl. EXRES)	0.00%	0.00%	0.0%	0.0%
06-GR Non Resident SCH	0.00%	0.00%	0.0%	0.0%
07.0-GR AP MBA Online SCH	0.00%	0.00%	0.0%	0.0%
07.1-GR Online SCH RES	0.00%	0.00%	0.0%	0.0%
07.2-GR Online SCH NON-RES	0.00%	0.00%	0.0%	0.0%
07.3-GR AP MS.Ed Online SCH	0.00%	0.00%	0.0%	0.0%
08-GR - MEDU SCH	0.00%	0.00%	0.0%	0.0%
Current combined GR SCH trend projection	-16.13%	-0.47%	-1.6%	-2.1%
OTHER SCH by Tuition Category				
09-Staff	0.00%	0.00%	0.0%	0.0%
10-Waived Tuition SCH	0.00%	0.00%	0.0%	0.0%
11-Course Based Tuition SCH (excl. On-Line, ASC, EE, STAFF/Co-Pay)	0.00%	0.00%	0.0%	0.0%
12-Adv Southern Credit SCH	0.00%	0.00%	0.0%	0.0%
13-Early Entry Credit SCH	0.00%	0.00%	0.0%	0.0%
TOTALS				
Current combined Other SCH trend projection	9.17%	-8.24%	0.0%	0.7%
Current total enrollment trend projection	-2.51%	-4.09%	-0.3%	-0.5%

Other Enrollment Models?

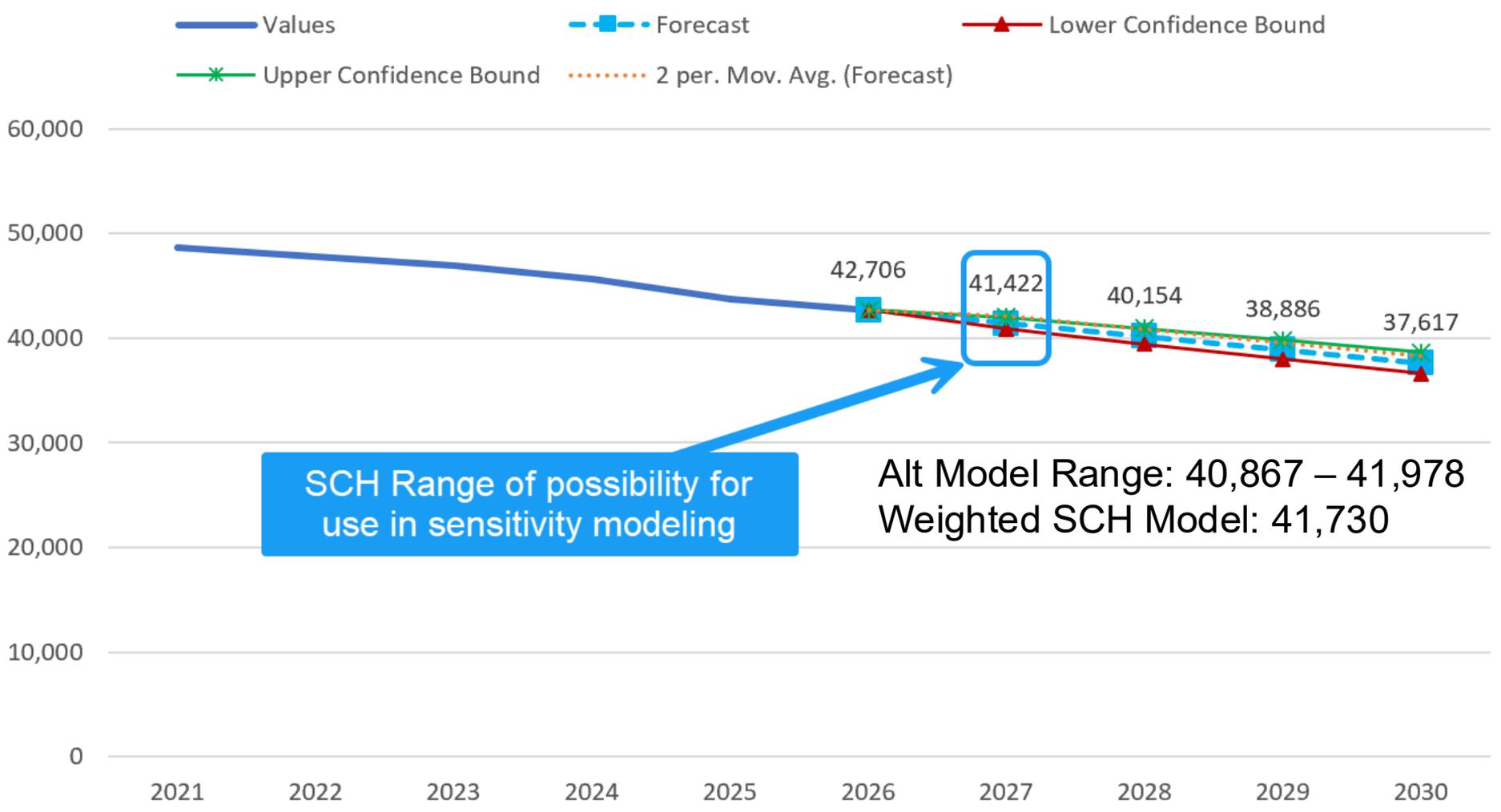
- Alternative forecasting in Budget
- Consensus about enrollment projections
 - Registrar's office
 - Office of Institutional Research



Fall SCH Projection: 'Alt Model'



FALL SCH ACTUALS & PROJECTIONS AY2021 - AY2030

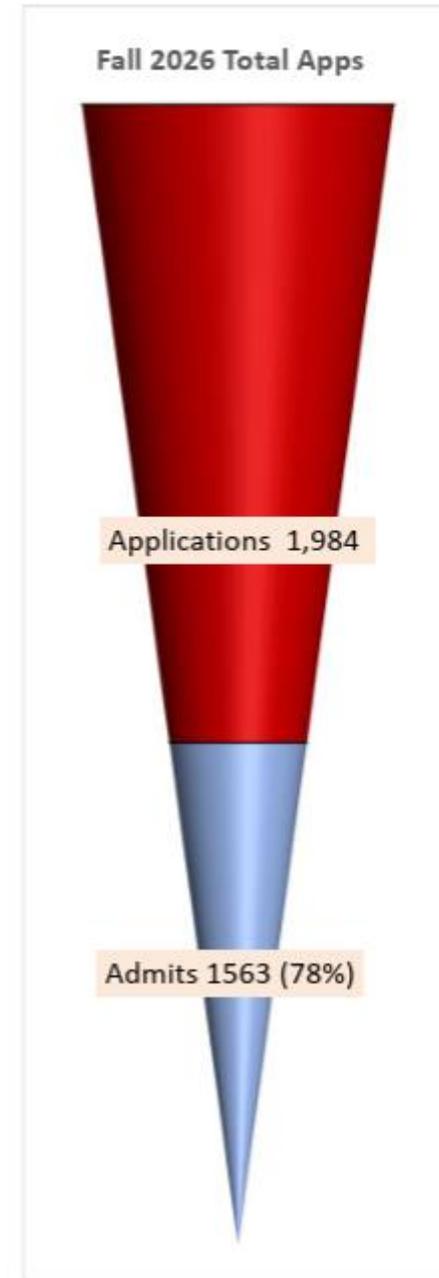
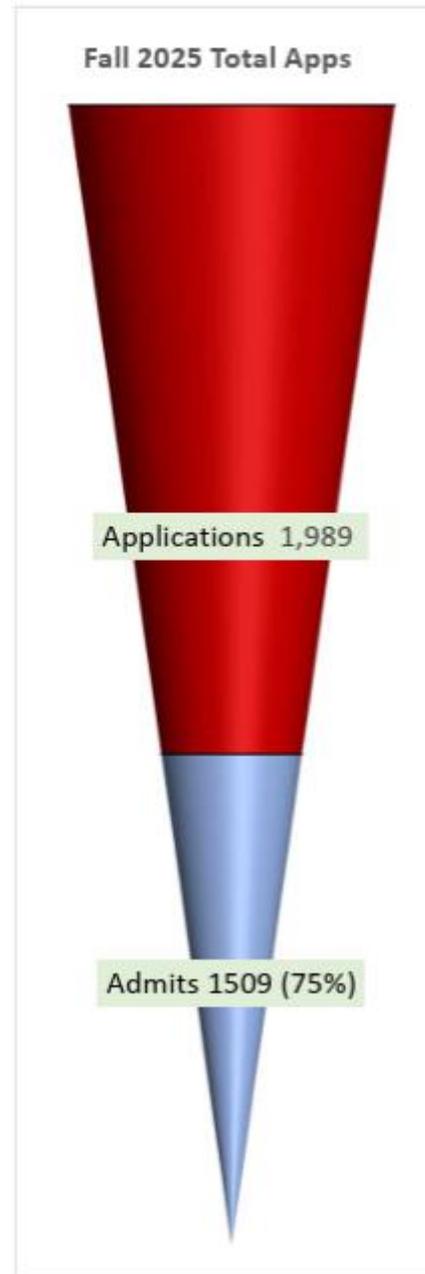


SCH Range of possibility for use in sensitivity modeling

Alt Model Range: 40,867 – 41,978
Weighted SCH Model: 41,730

Fall 2026 New Student Funnel Snapshot (2.22.26)

Funnel Report: New Applicant Headcount by Student Type
Fall 2025 Week Ending 2/23/25 vs. Fall 2026 Week Ending 2/22/26
30 Weeks Before Start of Term

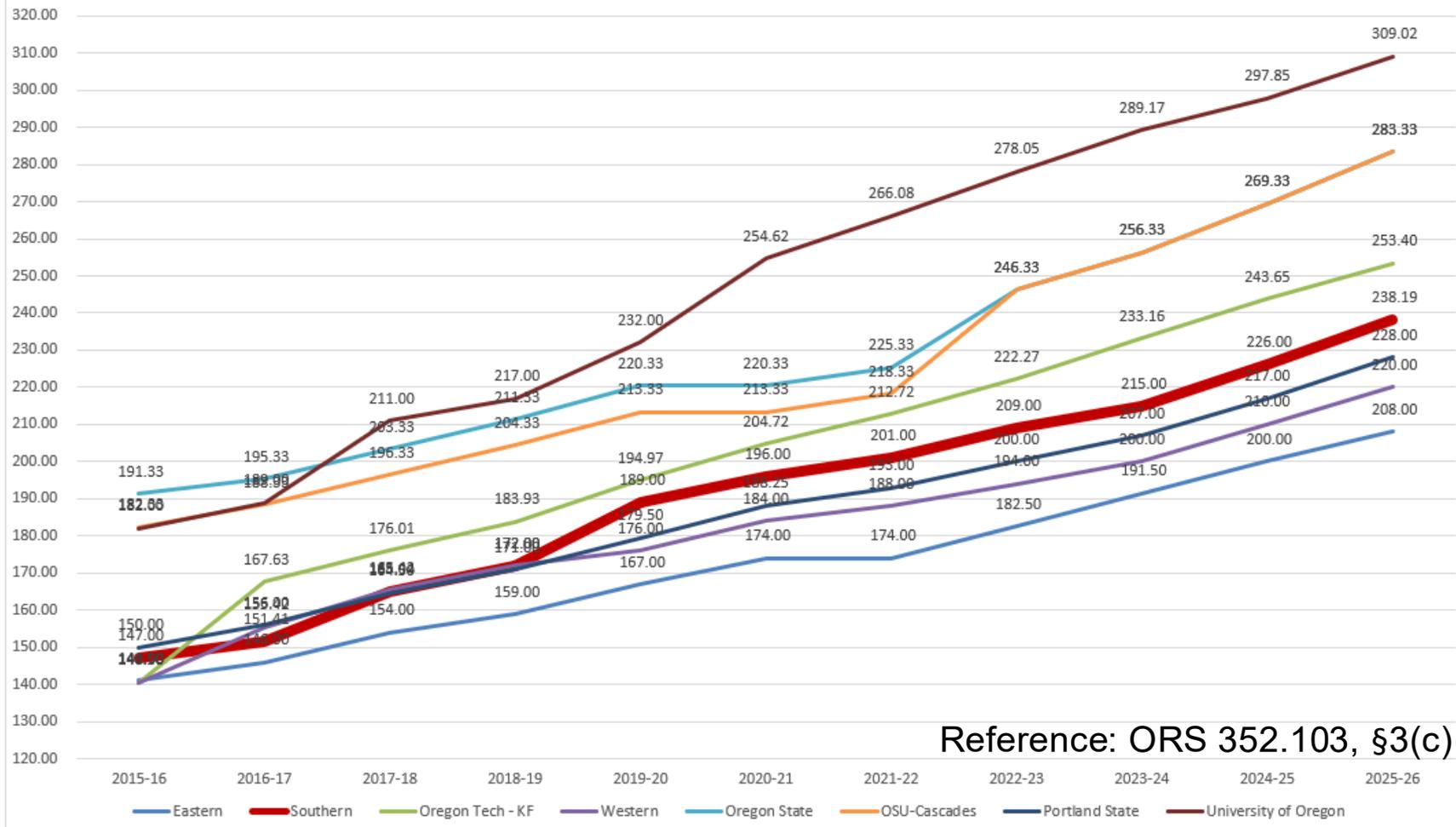


Oregon Public Rate Comparison



Note: UG Resident – Incoming Only

Oregon Resident UG Tuition AY2015 - AY2025



Reference: ORS 352.103, §3(c)

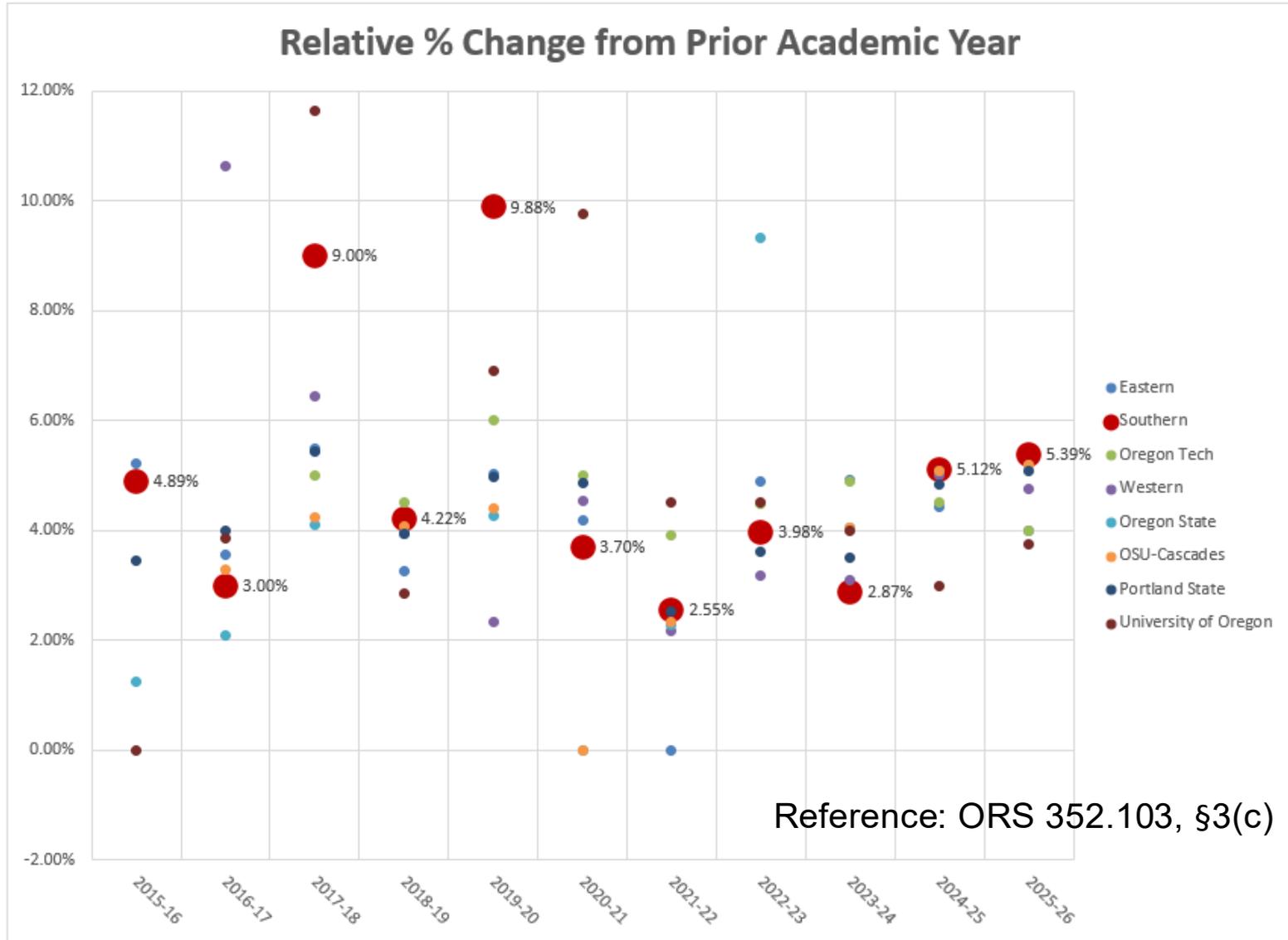
OPU Rate Comparison

(AY 2018 – AY2025)

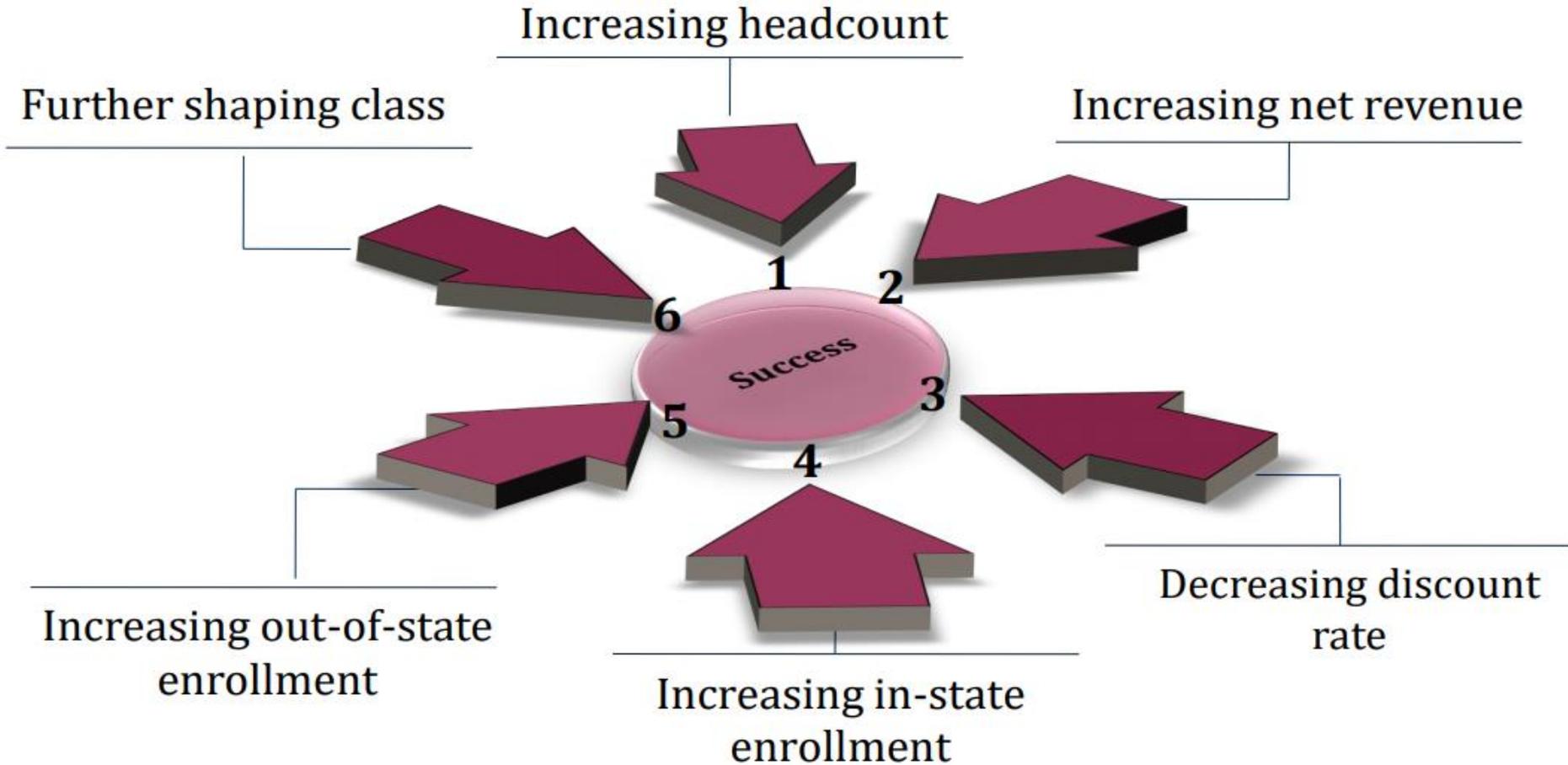
Institution	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Eastern	159.00	167.00	174.00	174.00	182.50	191.50	200.00	208.00
Southern	172.00	189.00	196.00	201.00	209.00	215.00	226.00	238.19
Oregon Tech	183.93	194.97	204.72	212.72	222.27	233.16	243.65	253.40
Western	172.00	176.00	184.00	188.00	194.00	200.00	210.00	220.00
Oregon State	211.33	220.33	220.33	225.33	246.33	256.33	269.33	283.33
OSU-Cascades	204.33	213.33	213.33	218.33	246.33	256.33	269.33	283.33
Portland State	171.00	179.50	188.25	193.00	200.00	207.00	217.00	228.00
University of Oregon	217.00	232.00	254.62	266.08	278.05	289.17	297.85	309.02

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Eastern	3.25%	5.03%	4.19%	0.00%	4.89%	4.93%	4.44%	4.00%
Southern	4.22%	9.88%	3.70%	2.55%	3.98%	2.87%	5.12%	5.39%
Oregon Tech	4.50%	6.00%	5.00%	3.91%	4.49%	4.90%	4.50%	4.00%
Western	3.98%	2.33%	4.55%	2.17%	3.19%	3.09%	5.00%	4.76%
Oregon State	3.93%	4.26%	0.00%	2.27%	9.32%	4.06%	5.07%	5.20%
OSU-Cascades	4.07%	4.40%	0.00%	2.34%	12.82%	4.06%	5.07%	5.20%
Portland State	3.95%	4.97%	4.87%	2.52%	3.63%	3.50%	4.83%	5.07%
University of Oregon	2.84%	6.91%	9.75%	4.50%	4.50%	4.00%	3.00%	3.75%

OPU Rate Change History



What does Success look like?





Revenues: Mandatory Fees



Mandatory Fees also vary:

Incidental Fees	Enrollment Fees
Student Incidental Fee (SFC)	HEALTH Fee
Green Tag	Building Fee
Student Recreation Center (SRC)	Technology Fee

*****Reminder: TAC will ONLY be voting on Mandatory Enrollment Fees*****

Reference: ORS 352.103, §3(c)

Mandatory Enrollment Fees



- **Established by ORS 352.102**
 - oregonlaws.org/ors/352.102
- **Health Center Fee**
 - Recommended by the HEALTH Partner (La Clinica) to the TAC & the President
 - Recommended by the President to the Governing Board
 - Adopted by the Governing Board – included in HECC review/approval
- **Building Fee**
 - Recommended by Administration to the President
 - Recommended by the President to the Governing Board
 - Adopted by the Governing Board – included in HECC review/approval

Mandatory *Incidental* Fees

- Established by ORS 352.105
 - oregonlaws.org/ors/352.105
- **Student Incidental Fee (including Green Tag)**
 - Recommended by SFBC to ASSOU Senate
 - Recommended by ASSOU to the President
 - Recommended by the President to the Governing Board
 - Adopted by the Governing Board – not included in HECC review/approval
- **Student Recreation Center Fee**
 - Recommended by RCAC to ASSOU Senate
 - Recommended by ASSOU to the President
 - Recommended by the President to the Governing Board
 - Adopted by the Governing Board – not included in HECC review/approval

What About Housing?

- **Housing Room/Meal rates**
 - Set by University Administration, not included in HECC review/approval

TAC HAS NO RESPONSIBILITY ON INCIDENTAL FEES!

Mandatory Enrollment Fees



[HB 2542: Display of Mandatory Fees](#)

Summary: Requires each public university and community college to prominently display mandatory fees charged. Each institution shall report to the HECC no later than September 1 of each year a description of efforts to display mandatory fees, description of **use of mandatory fee, and financial overview**. First applies to 2021-2022 academic year.

Effective Date: January 1, 2022

ORS 350.205 [ORS 350.205](#)

Display of mandatory enrollment fees

- (1) As used in this section, "mandatory fee" means a fee of general applicability to students, whether full-time or part-time, that is required prior to matriculation or taking courses, including a fee proposed by a recognized student government.
- (2) Each public university listed in [ORS 352.002 \(Public universities\)](#) or community college shall prominently display, as provided in subsection (3) of this section, a description of every mandatory fee charged by the public university or community college.

Single Fee Discussion

- Projection Modeling
 - Student Impact
- Institutional Impact

The Mandatory Student Fee “Single Enrollment Fee”

From the [Tuition and Fee](#) website:

Southern Oregon University (SOU) remains committed to providing high-quality, accessible, and affordable education. In June 2024, the Board of Trustees approved a new Mandatory Student Fee structure ([see here](#)), starting with the 2024-25 academic year. Students will now be charged a single mandatory fee of \$104.22 per credit hour for all SOU-based courses, whether taken face-to-face or online, with the fee plateauing at the 8th credit hour.

This change eliminates the previous \$75 per credit hour Online Delivery Fee, resulting in a more transparent and simplified billing process, and removes issues associated with students taking courses in multiple modalities in the same term. This new approach also makes low-credit courses more affordable and accessible, particularly benefiting working professionals and non-traditional students.

Mandatory Enrollment Fee Components



Health Services Fees: \$187.00

The Health Services Fee is a mandatory enrollment fee that supports all of the services offered by the Student Health and Wellness Center (SHWC) both in-person and remote.

The Tuition Advisory Council, in consultation with the service provider La Clinica, is responsible for recommending the amount and allocation of the Health Services fee to the President who brings the recommendation before the Board of Trustees for adoption.

Admin Recommendation:

- Maintain \$187 per contract agreement
- More data provided to La Clinica about fee eligible populations forthcoming



LA CLINICA
AFFORDABLE HEALTH CARE EXCELLENCE FOR ALL

Mandatory Enrollment Fee Components

Building Debt-service Fee: \$52.00

This mandatory *enrollment* fee is collected to pay debt-service associated with past construction and renovation projects on the SOU campus. Any additional funds collected are put into a reserve or used for small construction projects.

The Tuition Advisory Council is responsible for recommending the amount and allocation of the Building fee to the President who brings the recommendation before the Board of Trustees for adoption.

Debt service piece will struggle to satisfy required payments by 2030;

- Enrollment decline means fewer dollars supporting the reserves.

Admin Recommendation:

- Maintain this Single Fee component at **\$52** for AY 2026-27
- Likely to change for AY 2027-28 after Workday Student Implementation

Mandatory Enrollment Fee Components



Technology Services Fee: \$32.75

This mandatory *enrollment* fee is collected and used to support campus IT hardware, software and subscriptions specific to instruction and course-delivery. The fee also generates a reserve that is used to mitigate financial burdens stemming from periodic large IT projects like network upgrades.

The Tuition Advisory Council is responsible for recommending the amount and allocation of the Technology Services fee to the President who brings the recommendation before the Board of Trustees for adoption.

Admin Recommendation:

- Maintain this Single Fee component at **\$32.75** for AY 2026-27
- Likely to change for AY 2027-28 after Workday Student Implementation

Matriculation Fee



One-time Matriculation Fee *Excluded* from the Mandatory Student Fee

Academic Year 2024-25: \$350.00

Academic Year 2025-26: \$375.00

Admin Recommendation

Academic Year 2026-27:

- **MAINTAIN** at \$375

The Matriculation Fee is a one-time mandatory enrollment fee of \$350, assessed to all new and incoming transfer students. The fee is designed to reduce (but not eliminate) other administrative student fees (e.g orientation, scheduling, transcribing, degree applications, re-enrollment). It also supports first-year student interest groups and campus engagements.

The Tuition Advisory Council is responsible for recommending the amount and allocation of the Matriculation fee to the President who brings the recommendation to the Board for consideration and approval.

Fee-eligible Fall SCH Projection



(As of 2/24/2026)

- Start with Fall estimate model(s) and drive realistic decision
 - True Mean (average)
 - Trunc Mean (Middle of the 'bell curve')
 - 5yr Mean (5 year Average)
 - 3yr Mean (3 year Average)
 - CAGR (Compound Annual Growth Rate from point in time)
 - AAGR (Annual Average Growth Rate from point in time)
- Triple Exponential Smoothing
- Track attrition (rate of decline) between terms
- Annual estimated SCH

Fee-eligible SCH Attrition

(As of 2/24/2026)

SCH Totals

Row Labels FALL

2021	AY21/22	25,042
2022	AY22/23	22,964
2023	AY23/24	23,239
2024	AY24/25	22,515
2025	AY25/26	21,921

Attrition Model Estima

True Mean	21,216
Trunc Mean	21,290
5yr Mean	21,216
3yr Mean	21,290

AY22-25 FALL CAGR 21,584

AY22-25 FALL AAGR 21,217

Fall to Fall

-8.30%
1.20%
-3.11%
-2.64%

Fall to Fall

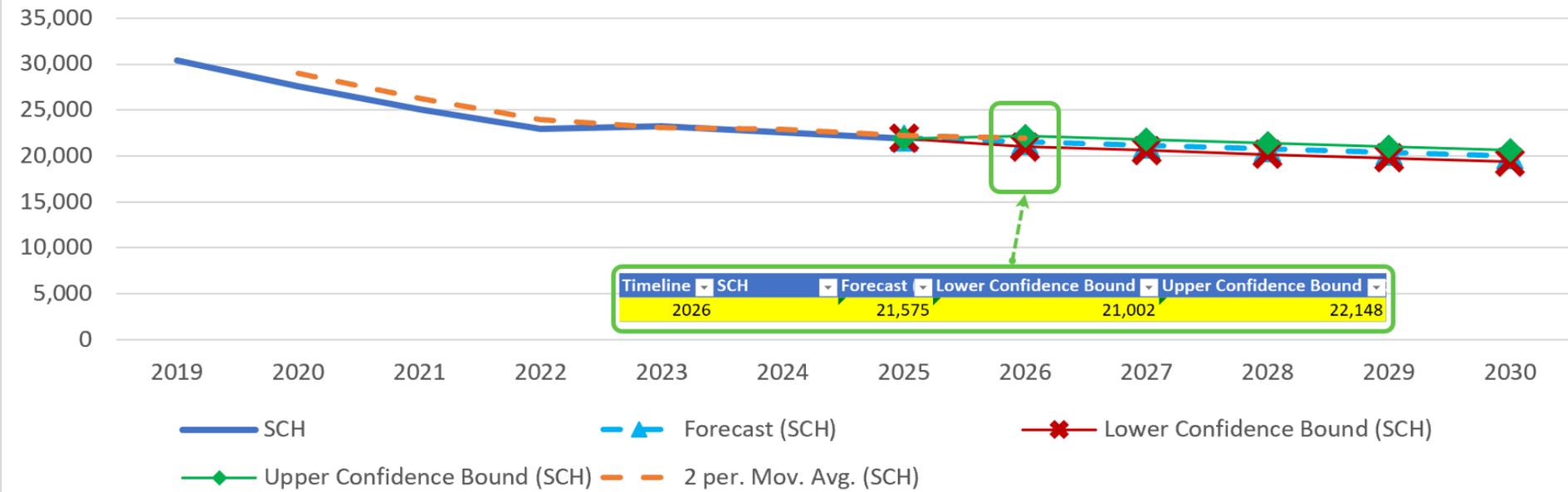
-3.2%
-2.9%
-3.2%
-2.9%
-1.54%
-3.21%

Fee-eligible Fall SCH Projection



(As of 2/24/2026)

Fall Term - Single Fee Payer SCH | History & Forecast



	Fall 2026	% Diff from Attrition Model	SCH Diff from Attrition Model
True Mean	21,216	1.69%	(359)
Trunc Mean	21,290	1.34%	(285)
5yr Mean	21,216	1.69%	(359)
3yr Mean	21,290	1.34%	(285)
AVG DIFF		1.52%	(322)

Post-COVID years
New reality?



Fee-eligible SCH Attrition

(As of 2/24/2026)



SCH Totals					Attrition Rates		KPI's		
AY Start	Row Labels	FALL	WINTER	SPRING	Fall To Winter	Winter to Spring	Fall to Fall	Fall to Spring	AY % Change
2020	AY20/21	27,582	25,780	24,160	-6.53%	-6.28%		-12.40%	
2021	AY21/22	25,042	23,487	21,936	-6.21%	-6.60%	-9.21%	-12.40%	-9.10%
2022	AY22/23	22,964	22,051	21,153	-3.98%	-4.07%	-8.30%	-7.89%	-6.10%
2023	AY23/24	23,239	21,645	20,663	-6.86%	-4.54%	1.20%	-11.08%	-0.94%
2024	AY24/25	22,515	21,189	20,417	-5.89%	-3.64%	-3.11%	-9.32%	-2.17%
2025	AY25/26	20,244	20,290		0.23%		-10.09%		

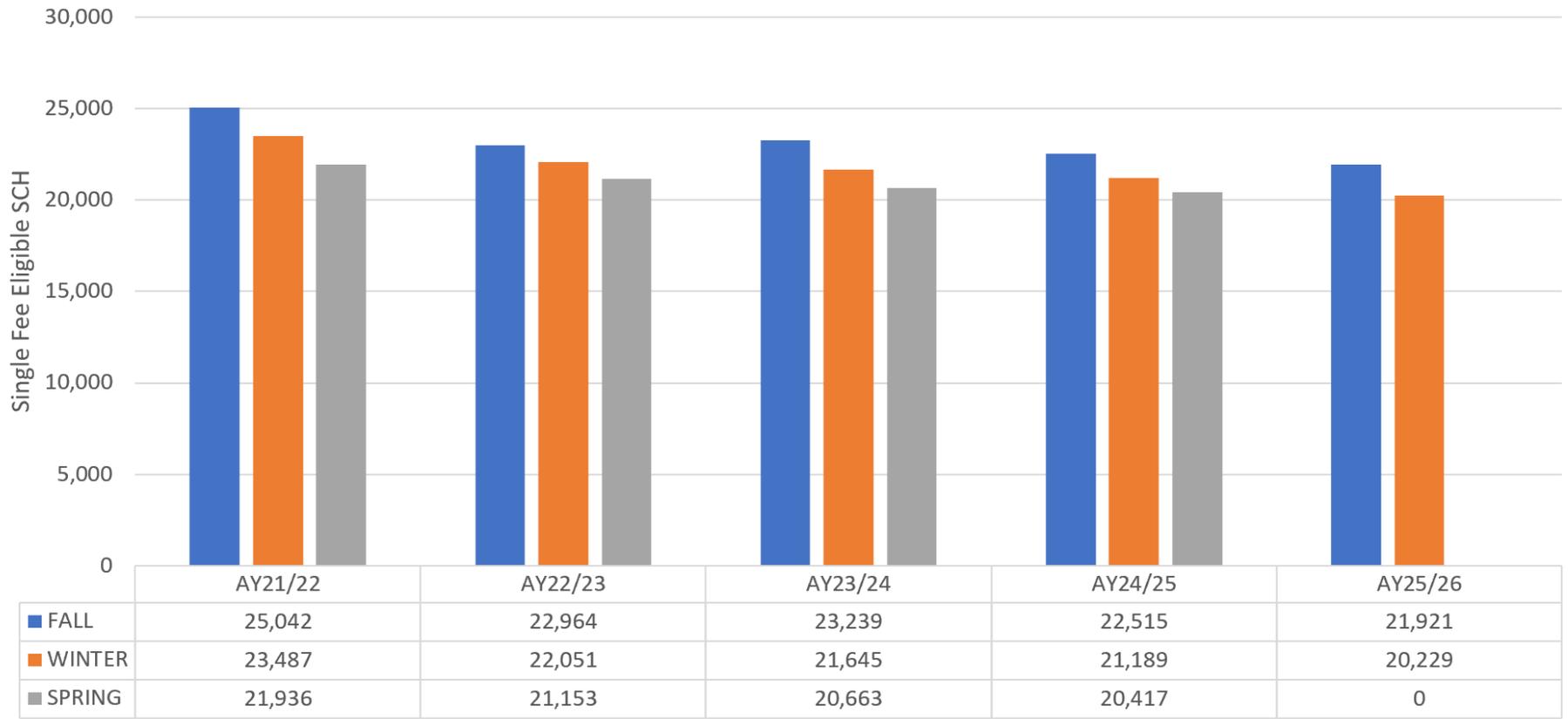
Attrition Model Estimates				Fall To Winter	Winter to Spring	Fall to Fall	Fall to Spring	AY % Change
True Mean	19,049	19,094	18,133	-5.9%	-5.0%	-5.9%	-10.6%	-4.6%
Trunc Mean	18,853	19,143	18,192	-5.7%	-5.0%	-6.9%	-10.9%	-4.1%
5yr Mean	19,049	19,126	18,224	-5.7%	-4.7%	-5.9%	-10.2%	-4.6%
3yr Mean	19,434	19,443	18,648	-4.2%	-4.1%	-4.0%	-9.4%	-3.1%
AY22-25 FALL CAGR	19,411	19,735	-					
AY22-25 FALL AAGR	19,434	19,736	-					

Fee-eligible SCH Attrition

(As of 2/24/2026)



5-Year Term-to-term SCH Attrition



Academic Years

Single Fee – Distribution Model



(As of 2/24/2026)

FALL 2025 (Term 202501) - Reference sheet "EXTRACT (10.21.2025)"

Fee Per Headcount

ODF + 5% ----->>

82.68 ODF Redistributed

Student Incidental	456	53.04%	43.85	499.85
Green Tag	14	1.63%	1.35	15.35
Rec Center	118	13.72%	11.35	129.35
Health	187	21.75%	17.98	204.98
Building Debt Svc	52	6.05%	5.00	57.00
Tech Svcs	32.75	3.81%	3.15	35.90
	859.75	100.00%	82.68	942.43

Revised Fee inclusive of ODF -->	117.80
Actual Charged amount -->	107.47
Difference b/t Actual and Revised	(10.33)





Allocations compared to T&F

(FY2014-2026)

General Fund Financial Data

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 BUDGET	Current FY2026 Projection
Revenues													
Gross tuition and fees	36,254,132	38,627,143	37,698,244	41,003,792	41,003,163	42,531,939	39,907,934	37,862,093	37,432,028	37,681,523	37,008,351	37,945,000	38,291,936
Less fee remissions	(3,211,523)	(3,890,877)	(3,586,840)	(4,243,385)	(3,637,765)	(3,964,601)	(3,244,658)	(3,915,141)	(4,001,773)	(4,852,792)	(5,294,416)	(5,162,000)	(5,122,056)
Net Tuition & Fees	33,042,609	34,736,266	34,111,404	36,760,407	37,365,398	38,567,338	36,663,275	33,946,952	33,430,255	32,828,731	31,713,936	32,783,000	33,169,880
State operating appropriations	16,883,039	20,518,152	21,360,666	21,093,467	21,471,767	22,894,661	23,757,732	26,040,416	26,821,785	27,776,677	28,625,062	29,301,951	28,860,962
KPIs by Category													
REVENUE KPIs:													
State Support KPIs													
% of Revenue that is State (PUSF, ETIC, Debt Svc)	32.8%	35.7%	36.5%	35.0%	34.9%	36.0%	39.2%	42.5%	42.0%	43.7%	45.8%	44.5%	44.7%
State Allocation % Change Yr-over-Yr	24.3%	21.5%	4.1%	-1.3%	1.8%	6.6%	3.8%	9.6%	3.0%	3.6%	3.1%	2.4%	0.8%
Tuition & Fee KPIs													
% of Revenue that is Tuition	63.5%	60.0%	57.9%	60.4%	60.2%	60.2%	60.0%	55.1%	51.9%	51.3%	50.5%	49.5%	51.0%
Gross Tuition % Change Yr-over-Yr	-0.5%	6.5%	-2.4%	8.8%	0.0%	3.7%	-6.2%	-5.1%	-1.1%	0.7%	-1.8%	2.5%	3.5%
Net Tuition % Change Yr-over-Yr	-0.7%	5.1%	-1.8%	7.8%	1.6%	3.2%	-4.9%	-7.4%	-1.5%	-1.8%	-3.4%	3.4%	4.6%
Net Tuition & Fee CAGR Since FY2015		5.1%	1.6%	3.6%	3.1%	3.1%	1.7%	0.4%	0.1%	-0.1%	-0.4%	-0.1%	0.0%
Net Tuition & Fee CAGR Since FY2021								-7.4%	-4.5%	-3.6%	-3.6%	-2.2%	-2.0%

Reference: ORS 352.103, §3(c)

Allocations compared to T&F

(FY2021-2026)

General Fund Financial Data							
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 BUDGET	Current FY2026 Projection
Revenues							
Gross tuition and fees	39,907,934	37,862,093	37,432,028	37,681,523	37,008,351	37,945,000	38,291,936
Less fee remissions	(3,244,658)	(3,915,141)	(4,001,773)	(4,852,792)	(5,294,416)	(5,162,000)	(5,122,056)
Net Tuition & Fees	36,663,275	33,946,952	33,430,255	32,828,731	31,713,936	32,783,000	33,169,880
State operating appropriations	23,757,732	26,040,416	26,821,785	27,776,677	28,625,062	29,301,951	28,860,962
KPIs by Category							
REVENUE KPIs:							
State Support KPIs							
% of Revenue that is State (PUSF, ETIC, Debt Svc)	39.2%	42.5%	42.0%	43.7%	45.8%	44.5%	44.7%
State Allocation % Change Yr-over-Yr	3.8%	9.6%	3.0%	3.6%	3.1%	2.4%	0.8%
Tuition & Fee KPIs							
% of Revenue that is Tuition	60.0%	55.1%	51.9%	51.3%	50.5%	49.5%	51.0%
Gross Tuition % Change Yr-over-Yr	-6.2%	-5.1%	-1.1%	0.7%	-1.8%	2.5%	3.5%
Net Tuition % Change Yr-over-Yr	-4.9%	-7.4%	-1.5%	-1.8%	-3.4%	3.4%	4.6%
Net Tuition & Fee CAGR Since FY2015	1.7%	0.4%	0.1%	-0.1%	-0.4%	-0.1%	0.0%
Net Tuition & Fee CAGR Since FY2021		-7.4%	-4.5%	-3.6%	-3.6%	-2.2%	-2.0%

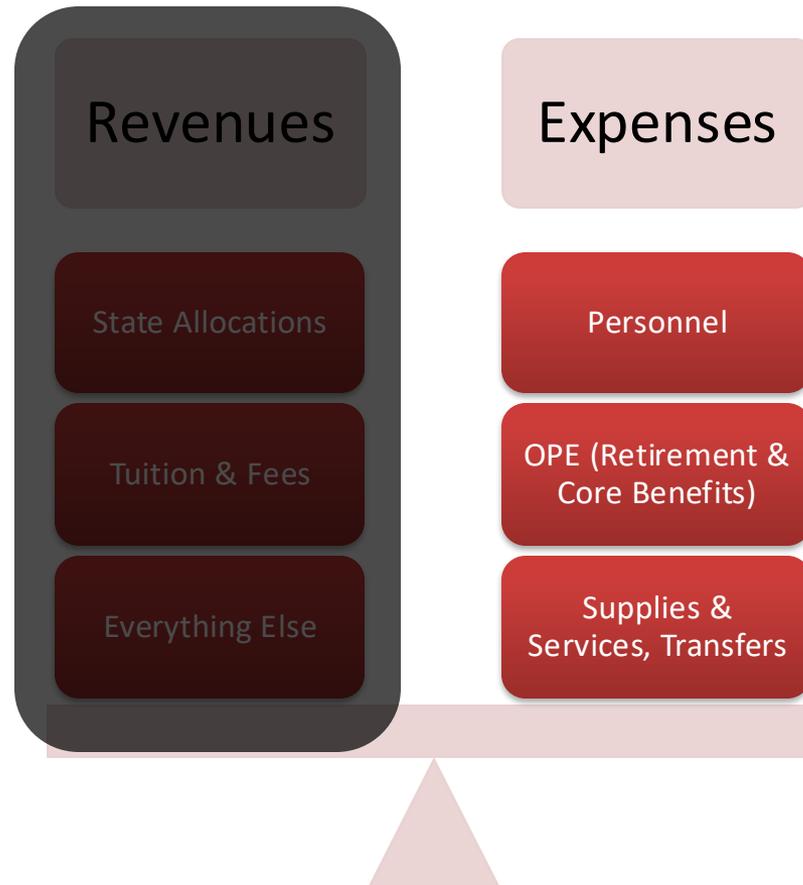
Reference: ORS 352.103, §3(c)



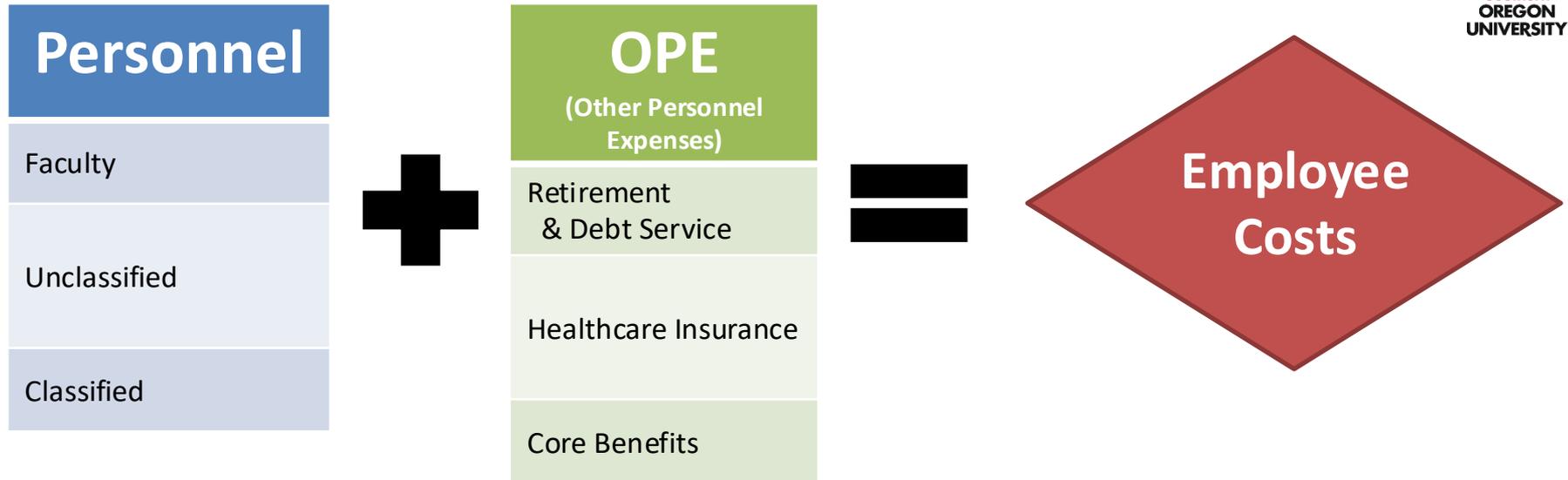
TAC Training - PART 2.2

Expenses

How SOU Budgets



Expenses: Personnel & OPE



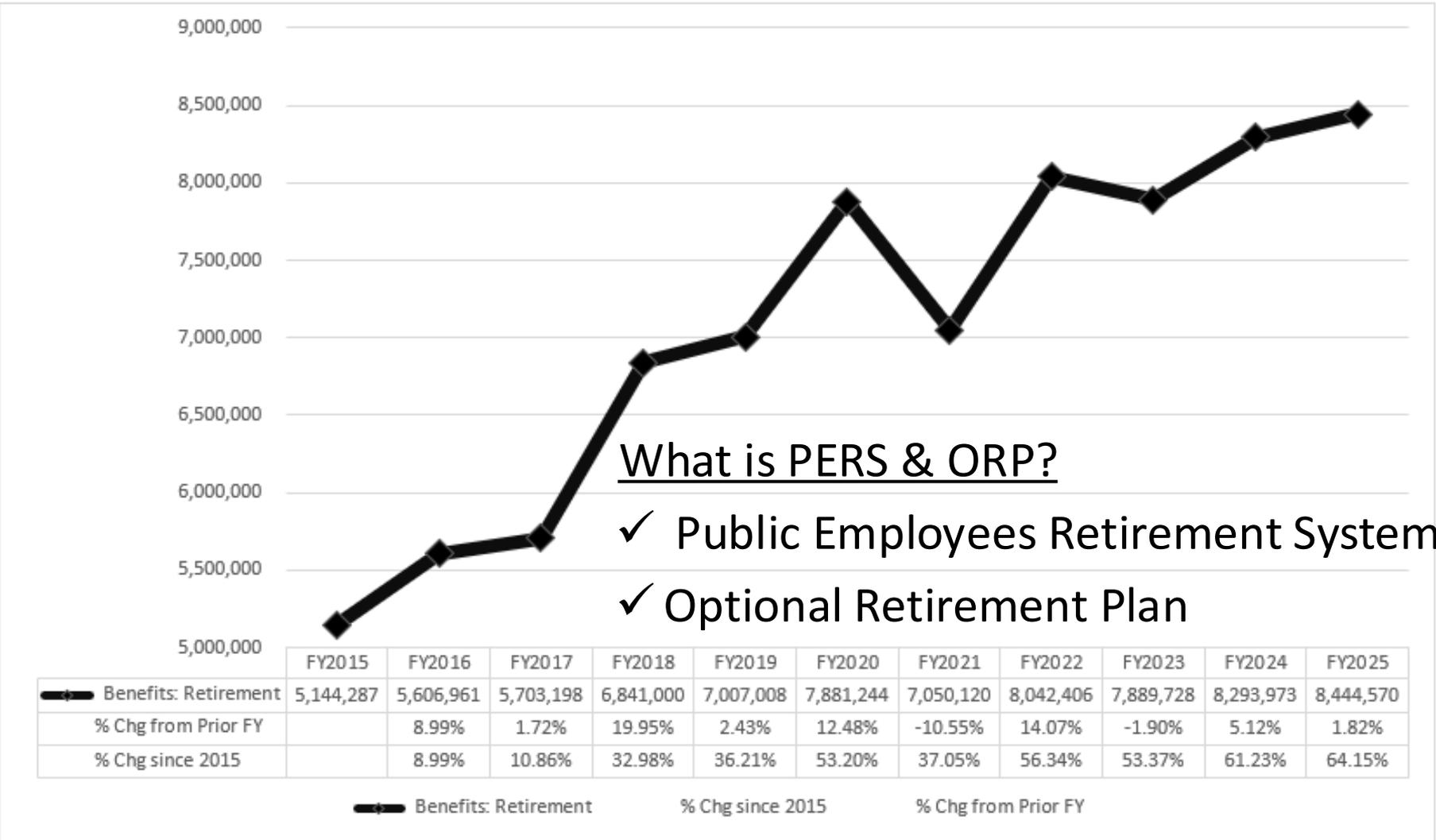
Expenses: Labor Increases

- What is a Faculty Year In Rank?
 - ✓ Table of progression related to years of service
 - ✓ Collective Bargaining Agreement (CBA) negotiated locally
- What is a Classified Step?
 - ✓ Table of progression related to years of service
 - ✓ CBA Contract negotiated with all Oregon Universities statewide
- What is a COLA?
 - ✓ Cost of living Adjustment
 - ✓ Contract negotiated
 - ✓ Faculty (Locally)
 - ✓ Classified (Statewide)
- What is an ABI?
 - ✓ Across the Board increase
 - ✓ Recommended by President for Unclassified Staff



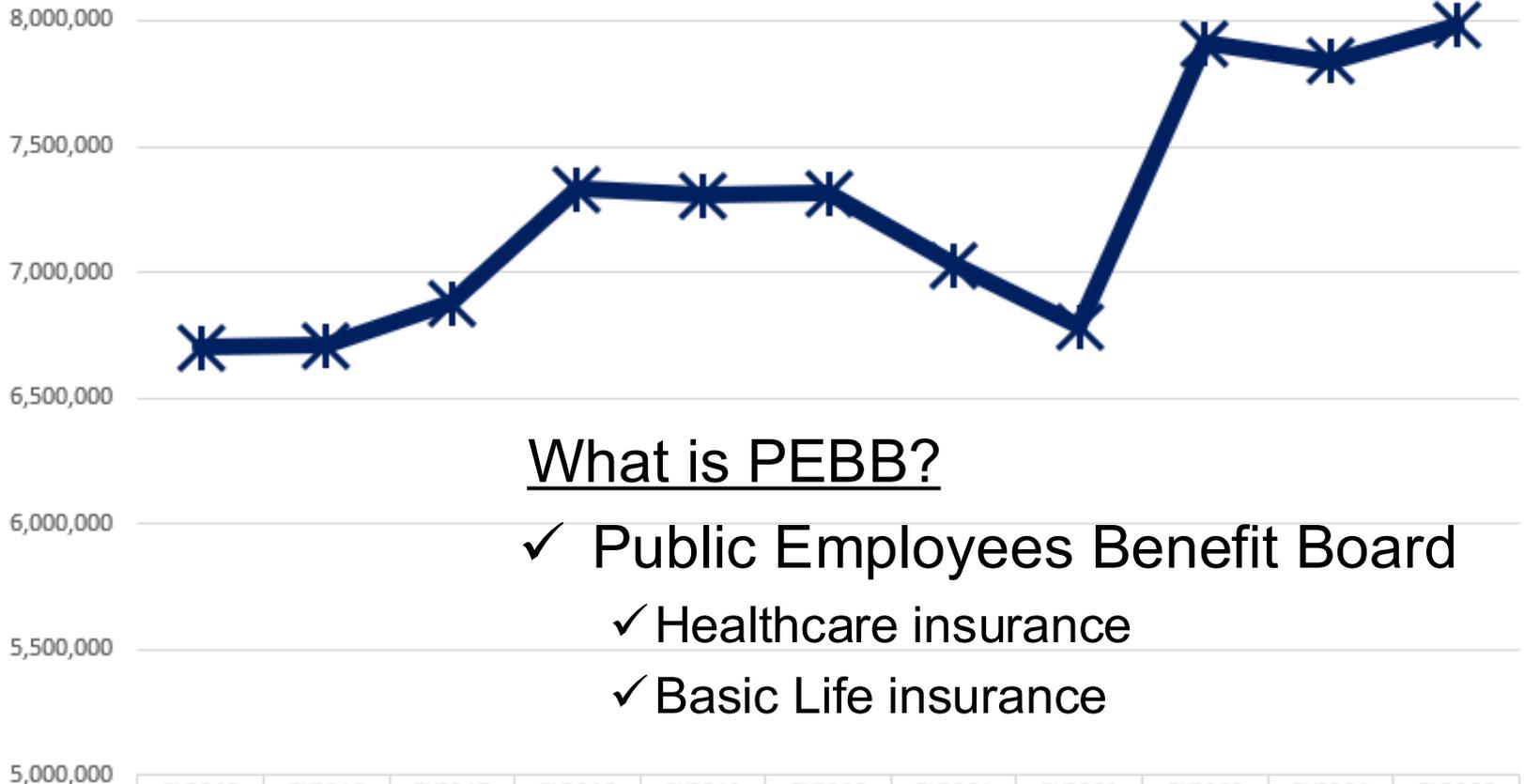
Expenses: PERS & ORP

(Fiscal Years 2015 – 2025)



Expenses: PEBB

(Fiscal Years 2015 – 2025)



What is PEBB?

- ✓ Public Employees Benefit Board
- ✓ Healthcare insurance
- ✓ Basic Life insurance

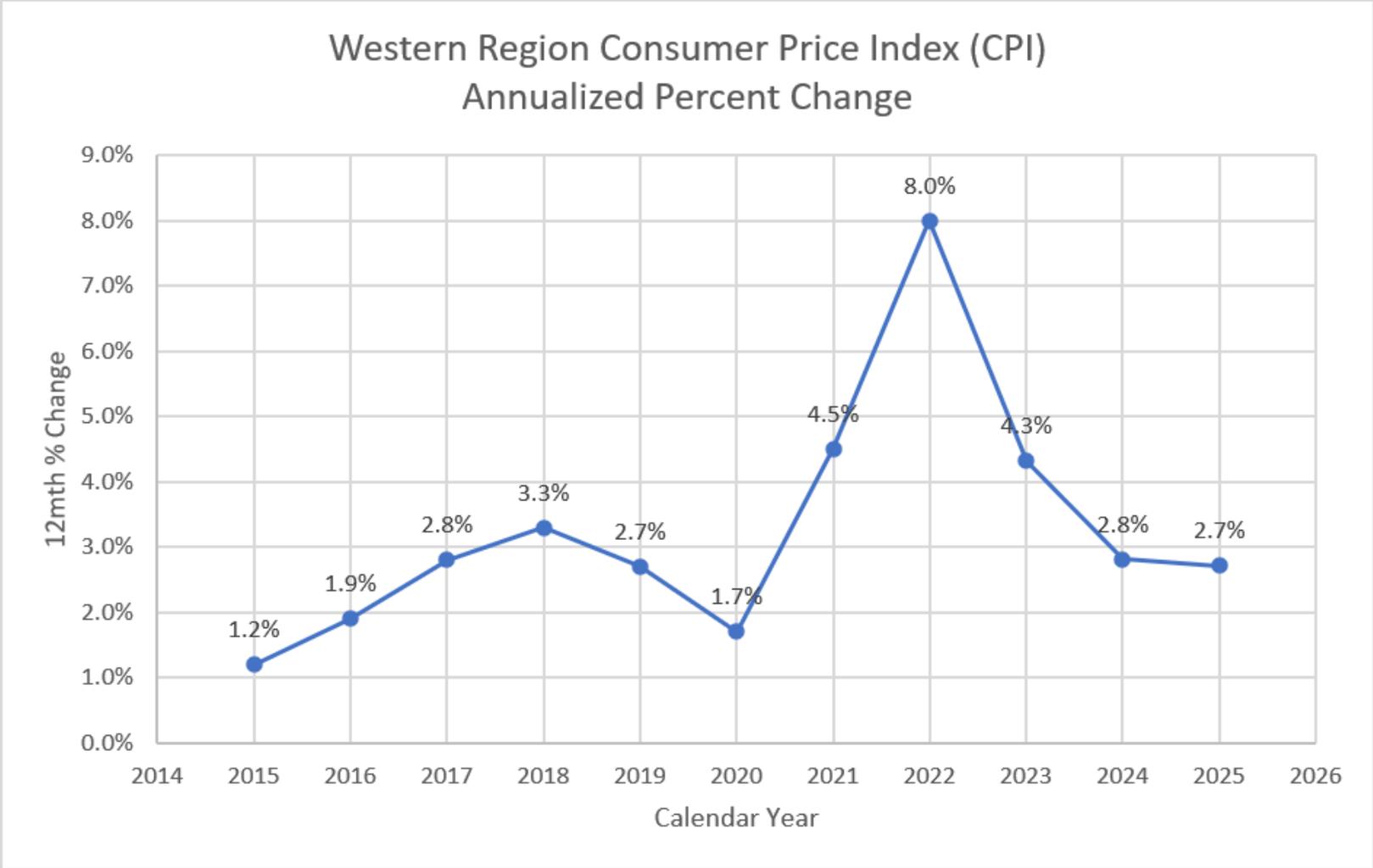
	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Benefits: Health	6,699,657	6,710,219	6,878,403	7,331,563	7,305,707	7,312,370	7,026,115	6,785,809	7,907,085	7,838,086	7,980,405
% Chg from Prior FY		0.16%	2.51%	6.59%	-0.35%	0.09%	-3.91%	-3.42%	16.52%	-0.87%	1.82%
% Chg since 2015		0.16%	2.67%	9.43%	9.05%	9.15%	4.87%	1.29%	18.02%	16.99%	19.12%

■ Benefits: Health
 % Chg from Prior FY
 % Chg since 2015

Expenses: Supplies & Services (S&S)



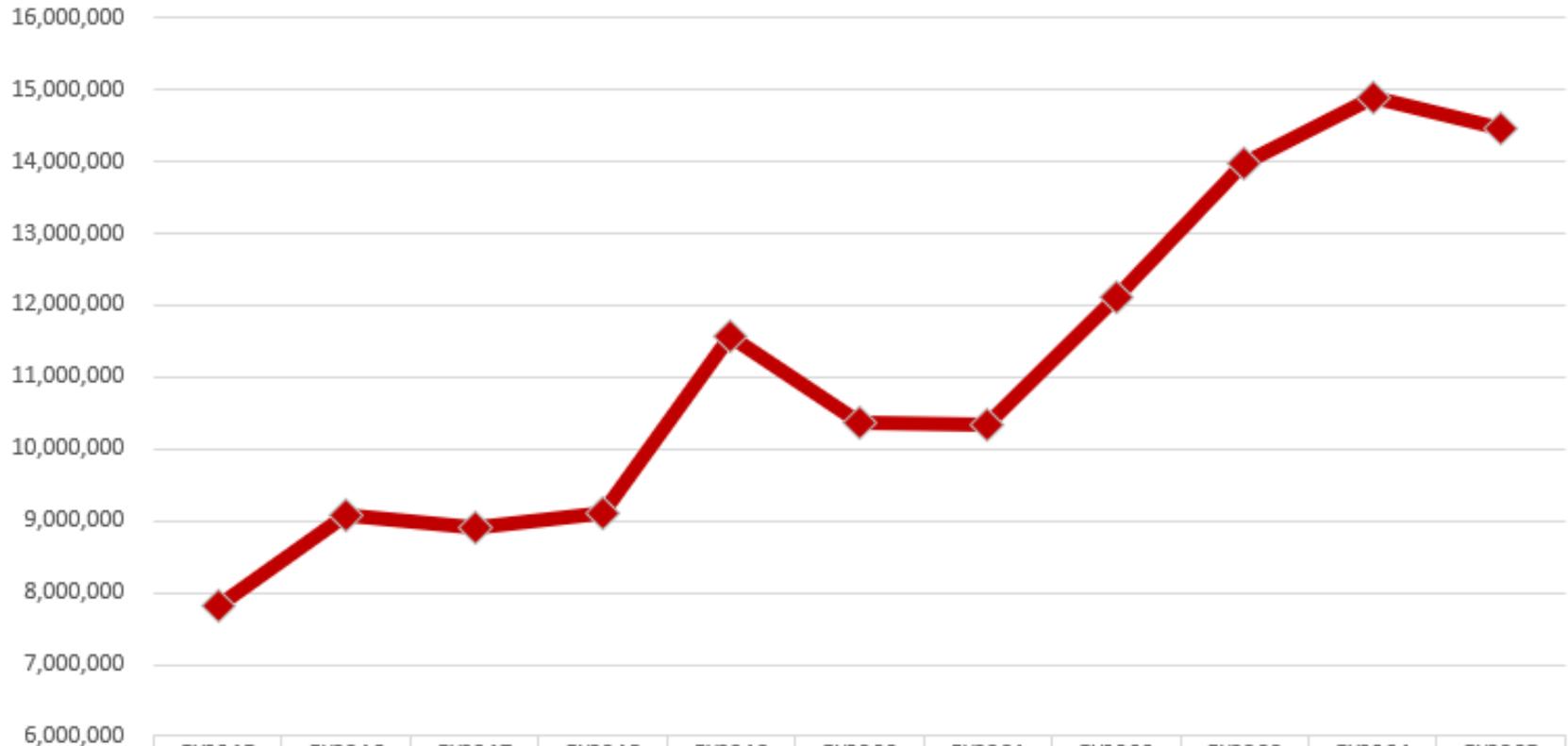
CPI and its relationship to S&S



Source: <https://data.bls.gov/cgi-bin/srgate>

S&S History

(Fiscal Years 2015 – 2025)



	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Supplies & Services	7,817,545	9,086,928	8,907,896	9,093,321	11,555,647	10,377,891	10,337,051	12,111,423	13,966,593	14,878,936	14,471,263
% Chg from Prior FY		16.24%	-1.97%	2.08%	27.08%	-10.19%	-0.39%	17.17%	15.32%	6.53%	-2.74%
% Chg since 2015		16.24%	13.95%	16.32%	47.82%	32.75%	32.23%	54.93%	78.66%	90.33%	85.11%

Supplies & Services % Chg since 2015 % Chg from Prior FY

E&G Expense History

(Fiscal Years 2021 – 2026)

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 BUDGET	Current FY2026 Projection
Expenses							
Salary & Wages	29,131,664	32,759,729	33,065,172	33,250,396	32,617,617	32,300,000	32,666,944
Benefits: Health	7,026,115	6,785,809	7,907,085	7,838,086	7,980,405	7,483,379	7,660,640
Benefits: Retirement	7,050,120	8,042,406	7,889,728	8,293,973	8,444,570	7,918,635	8,106,206
Benefits: Other	3,172,467	2,986,653	2,683,352	3,191,124	3,249,066	3,046,712	3,118,880
Supplies & Services	10,337,051	12,111,423	13,966,593	14,878,936	14,471,263	14,313,497	-
Capital Expenditures	123,799	116,636	99,247	46,290	-	12,681	113,673
Institutional Student Aid	-	-	-	2,680	77,764	-	66,321
Net Fund Transfers	1,525,988	(250,903)	(8,023)	(350,143)	3,118,725	2,496,260	2,496,000
Total expenses	58,367,204	62,551,754	65,603,154	67,151,342	69,959,411	67,571,164	54,228,664
Net Income (Loss)	2,713,620	(908,749)	(1,238,834)	(3,196,192)	(7,131,069)	(1,307,053)	10,749,595
Margin As a % of Revenue	4.4%	-1.5%	-1.9%	-5.0%	-11.4%	-2.0%	17%
EXPENSE KPIS							
Total Personnel KPIS							
Total Wages & OPEs as % of Total Expenses:	79.5%	80.9%	78.6%	78.3%	74.7%	75.1%	95.1%
Total Wages & OPEs \$ Change Yr-over-Yr:	(5,595,780.00)	4,194,232.05	970,738.95	1,028,242.85	(281,921.42)	(1,542,932.22)	(738,987.67)
Total Wages & OPEs % Change Yr-over-Yr:	-12.1%	8.3%	1.9%	2.0%	-0.5%	-3.0%	-1.4%
Total Wages & OPEs CAGR Since FY2021:		9.0%	5.4%	4.3%	3.0%	1.8%	2.1%
Salary & Wages KPIS							
Salary & Wages as % of Total Expense:	49.9%	52.4%	50.4%	49.5%	46.6%	47.8%	60.2%
Salary & Wages \$ Change Yr-over-Yr	(4,375,579.00)	3,628,065.38	305,442.62	185,224.15	(632,779.09)	(317,617.06)	49,327.21
Salary & Wages % Change Yr-over-Yr	-13.1%	12.5%	0.9%	0.6%	-1.9%	-1.0%	0.2%
Salary & Wages CAGR Since FY2021		12.5%	6.5%	4.5%	2.9%	2.1%	2.3%
OPE KPIS							
All OPEs as % of Total Expenses:	29.6%	28.5%	28.2%	28.8%	28.1%	27.3%	34.8%
All OPEs as % of Total Personnel Expenses:	37.2%	35.2%	35.9%	36.8%	37.6%	36.4%	36.6%
Health & Retirement as % of State Allocation:	59.2%	56.9%	58.9%	58.1%	57.4%	52.6%	54.6%
Health & Retirement as % of Total Expense:	24.1%	23.7%	24.1%	24.0%	23.5%	22.8%	29.1%
Health % Change Yr-over-Yr:	-3.9%	-3.4%	16.5%	-0.9%	1.8%	-6.2%	-4.0%
Health to Total Exp:	12.0%	10.8%	12.1%	11.7%	11.4%	11.1%	14.1%
Retirement % Change Yr-over-Yr:	-10.5%	14.1%	-1.9%	5.1%	1.8%	-6.2%	-4.0%
Retirement to Total Exp:	12.1%	12.9%	12.0%	12.4%	12.1%	11.7%	14.9%
Other OPE % Change Yr-over-Yr:	-3.1%	-5.9%	-10.2%	18.9%	1.8%	-6.2%	-4.0%
Other OPE to Total Exp:	5.4%	4.8%	4.1%	4.8%	4.6%	4.5%	5.8%
Total OPEs CAGR Since FY2021		3.3%	3.5%	3.9%	3.3%	1.4%	1.8%



TAC Training - PART 3

Institutional Cost Management and
Tuition Modification Options

ORS 352.103, § 4(a-b)

- The University must provide the council with:
 - A plan for managing costs
 - A plan for how tuition and fees *could be decreased* if the university receives extra appropriations



Cost Containment Strategies



- Important items of note:
 - Roughly 85% of budgeted expenses in E&G are personnel
 - Labor contracts for Faculty and Classified
 - Retirement and Health consistent upward trajectory
 - S&S can only ‘absorb’ smaller and smaller amounts
- Cost management strategies involve holistic approaches to managing entire cost structure
- SOU Forward, Resiliency Plan, Future ???

Cost Containment Strategies

- Labor cost management strategies
- Difficult or impossible to control OPE escalations
 - Difficult = Health
 - *Nearly Impossible* = Retirement



Cost Containment Strategies

- S&S cost management



Tuition Reduction Approach

- Considered if additional state allocations above CSL projections for biennium
 - Likelihood similar to taking picture of Bigfoot to put on TikTok or becoming your own meme
- Board of Trustee approval and plan

Functionally, a tuition reduction would be easiest to process as a ‘refund’ similar to how fees refunds worked during COVID





TAC Training - PART 4

Modeling Assumptions
Sensitivity Analysis

FY2027 Modeling Assumptions



- Revenues

- State allocations set at latest from SSCM (True-up level)
- Tuition is variable – scenarios YOU ask to see
- Fees revenue are function of tuition – tuition up, fees up
- Misc. Revenue estimated based on historical
- Lottery funding indirectly influences transfers & remissions but unchanged for FY27 (50/50 rule)

- Expenses

- Labor
 - Modeling each labor group with placeholder estimates
 - Retirement rates per Final rule 10/31/25
 - Healthcare based on liability account analysis
 - Student Labor increased (tracking [minimum wage](#) & [CPI](#))
- S&S – Modeled FLAT for FY27 (utilities pending)

Pending Model Variables

- State Funding
 - Legislative session: Ways & Means update Mar 10th
 - Any one-time monies still in the pipeline?
- Bargaining impacts
- Utilities rising faster than base inflation?
- Bad-debt write-offs continue to look too high
- Miscellaneous revenue targets...Trouble Ahead?

Tuition Rate Model (5.37%)



Raw enrollment projection based on history Plus Levers		Prior AY 2024-25	CURRENT AY 2025-26	Future AY 2026-27					
RATES BY CATEGORY			CURRENT AY	PROPOSED	Academic Year 2026-27 (FY27)				
Undergraduate Tuition Rate per SCH		2024-25	Res: 5.39% Non-Res: 4.99%	Res: 5.37% Non-Res: 4.99%	% Change from Prior AY	Difference Per SCH	Difference Per Term @ 15 SCH	Difference Per AY @ 45 SCH	Annual Tuition Cost
TAC →	01-WUE SCH	\$339	\$357	\$376.00	5.32%	\$19.00	\$285.00	\$855.00	\$16,920.00
	02-UG Resident SCH (incl. EXRES)	\$226	\$238.19	\$250.98	5.37%	\$12.79	\$191.85	\$575.55	\$11,294.00
	02.2-UG JackJo Pledge	\$168	\$177	\$188.00	6.21%	\$11.00	\$165.00	\$495.00	\$8,460.00
	03-UG Non Resident SCH	\$651	\$683	\$717	4.98%	\$34.00	\$510.00	\$1,530.00	\$32,265.00
Graduate Tuition Rate per SCH			Res: 4.95% Non-Res: 4.99%	Res: 4.99% Non-Res: 4.99%	% Change from Prior AY	Difference Per SCH	Difference Per Term @ 12 SCH	Difference Per AY @ 36 SCH	Annual Tuition Cost
	05-GR Resident SCH (incl. EXRES)	\$566	\$594	\$624	5.05%	\$28.00	\$336.00	\$1,008.00	\$22,464.00
	06-GR Non Resident SCH	\$667	\$700	\$735	4.99%	\$33.28	\$399.39	\$1,198.17	\$26,468.00
	07.0-GR AP MBA Online SCH	\$430	\$430	\$430	0.00%	\$0.00	\$0.00	\$0.00	\$15,480.00
	07.3-GR AP MS.Ed Online SCH	\$369	\$369	\$369	0.00%	\$0.00	\$0.00	\$0.00	\$13,284.00
	08-GR - MEDU SCH	\$462	\$462	\$485	4.98%	\$0.00	\$0.00	\$0.00	\$17,460.00
Other Categories Tuition Rate per SCH				4.99%	% Change from Prior AY	Difference Per SCH	Difference Per Term @ 15 SCH	Difference Per AY @ 45 SCH	Annual Tuition Cost
	09-Staff	\$67	\$71	\$75	5.63%	\$4.00	\$60.00	\$180.00	\$3,375.00
	10-Waived Tuition SCH	\$0	\$0	\$0	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
	11-Course Based Tuition SCH	\$127	\$133	\$140	5.26%	\$6.00	\$90.00	\$270.00	\$6,300.00
	12-Adv Southern Credit SCH	\$56	\$59	\$62	5.08%	\$3.00	\$45.00	\$135.00	\$2,790.00
	13-Early Entry Credit SCH	\$113	\$119	\$125	5.04%	\$6.00	\$90.00	\$270.00	\$5,625.00

SCH Sensitivity

(Baseline +4.99% to rate as of 2.1.2026)

Tuition & Fee modeling against SCH
Projection Changes

“As Modeled” currently assumed
SCH change for FY2027 is negative
(-2.38%) compared to FY2026

% SCH Change from Modeled	FY2027	
	Tuition & Fee Revenues	\$\$\$ Difference From Model
+30%	\$ 50,624,600	\$ 11,821,703
+7%	\$ 41,560,451	\$ 2,757,554
+5%	\$ 40,772,579	\$ 1,969,682
+2%	\$ 39,590,769	\$ 787,872
+1%	\$ 39,196,832	\$ 393,935
As Modeled	\$ 38,802,897	\$ -
-1.0%	\$ 38,408,962	\$ (393,935)
-2.0%	\$ 38,015,024	\$ (787,873)
-5.0%	\$ 36,833,215	\$ (1,969,682)
-7.0%	\$ 36,045,341	\$ (2,757,556)
-10.0%	\$ 34,863,532	\$ (3,939,365)
-11% (COVID)	\$ 34,465,982	\$ (4,336,915)
-15%	\$ 32,890,237	\$ (5,912,660)
-30%	\$ 26,981,192	\$ (11,821,705)

Mandatory Fees as of 3.6.2026



Mandatory Enrollment & Incidental Fees	Current (FY26)	Per AY	Proposed (FY27)	Per AY	\$ ▲ Per Term	\$ ▲ per AY	% ▲
Student Incidental Fee	\$456.00	\$1,368.00	\$476.00	\$1,428.00	\$20.00	\$60.00	4.39%
Green Tag Fee	\$14.00	\$42.00	\$14.00	\$42.00	\$0.00	\$0.00	0.00%
Student Rec Center Fee	\$118.00	\$354.00	\$130.00	\$390.00	\$12.00	\$36.00	10.17%
Student Health Services Fee	\$187.00	\$561.00	\$187.00	\$561.00	\$0.00	\$0.00	0.00%
Building Debt-Service Fee	\$52.00	\$156.00	\$52.00	\$156.00	\$0.00	\$0.00	0.00%
Technology Infrastructure Fee	\$32.75	\$98.25	\$32.75	\$98.25	\$0.00	\$0.00	0.00%
Composite Mandatory Fees:	\$859.75	\$2,579.25	\$891.75	\$2,675.25	\$32.00	\$96.00	3.72%

*All figures rounded to nearest whole dollar

\$111.47 <<--Per SCH @ 8 SCH Cap

HECC - Mandatory Enrollment Fees:	\$271.75	\$815.25	\$271.75	\$815.25	\$0.00	\$0.00	0.00%
-----------------------------------	----------	----------	----------	----------	--------	--------	-------

*Student Health Services Fee awaiting final notification of rate, but currently not expected to change for AY 2026-27

DRAFT Housing Rates Update



Housing	Current	Curr/AY	New Rate	New/AY	Inc \$/Term	Inc \$/AY	Inc %
Greensprings - Double	\$3,146	\$9,163	\$3,240	\$9,437	\$94	\$275	3.00%
Greensprings - Double-as-Single	\$4,155	\$12,102	\$4,280	\$12,465	\$125	\$363	3.00%
Madrone - Single Apartment	\$4,854	\$14,137	\$4,999	\$14,561	\$146	\$424	3.00%
Shasta - Double	\$3,552	\$10,346	\$3,659	\$10,657	\$107	\$310	3.00%
Shasta - Single	\$4,326	\$12,599	\$4,456	\$12,977	\$130	\$378	3.00%
McLoughlin - Double	\$3,741	\$10,897	\$3,854	\$11,224	\$112	\$327	3.00%
McLoughlin - Single	\$4,645	\$13,529	\$4,784	\$13,935	\$139	\$406	3.00%
McLoughlin - Super Single	\$5,109	\$14,881	\$5,262	\$15,327	\$153	\$446	3.00%
McLoughlin - Studio Single	\$5,212	\$15,181	\$5,369	\$15,637	\$156	\$455	3.00%

Meals	Current	Curr/AY	New Rate	New/AY	Inc \$/Term	Inc \$/AY	Inc %
Red Plan	\$2,184	\$6,552	\$2,255	\$6,765	\$71	\$213	3.25%
Black Plan	\$2,184	\$6,552	\$2,255	\$6,765	\$71	\$213	3.25%
S Plan	\$1,846	\$5,538	\$1,906	\$5,718	\$60	\$180	3.25%
O Plan	\$1,846	\$5,538	\$1,906	\$5,718	\$60	\$180	3.25%
U Plan	\$1,846	\$5,538	\$1,906	\$5,718	\$60	\$180	3.25%
Rocky Plan	\$1,456	\$4,368	\$1,503	\$4,510	\$47	\$142	3.25%
Hawk Plan	\$1,019	\$3,058	\$1,052	\$3,157	\$33	\$99	3.25%
Madrone Plan	\$936	\$2,808	\$966	\$2,899	\$30	\$91	3.25%

*All figures rounded to nearest whole dollar

Affordability Update – 3.06.26



Tuition	Current per Term	Current Per AY	Proposed per Term @15 SCH	Proposed Per AY	\$ ▲ Per Term / Per Credit	\$ ▲ per AY	% ▲
Resident Undergrad	\$3,573	\$10,719	\$3,764.70	\$11,294.10	\$12.79	\$575.55	5.37%
Mandatory Enrollment & Incidental Fees							
Student Incidental & Green Tag	\$470	\$1,410	\$490.00	\$1,470.00	\$20.00	\$60.00	4.26%
Student Rec Center	\$118	\$354	\$130.00	\$390.00	\$12.00	\$36.00	10.17%
Student Health Services	\$187	\$561	\$187.00	\$561.00	\$0.00	\$0.00	0.00%
Building Debt-Service Fee	\$52	\$156	\$52.00	\$156.00	\$0.00	\$0.00	0.00%
Technology Infrastructure Free	\$32.75	\$98	\$32.75	\$98.25	\$0.00	\$0.00	0.00%
Composite Fees:	\$860	\$2,579	\$891.75	\$2,675.25	\$32.00	\$96.00	3.72%
Composite Tuition and All Fees:	\$4,433	\$13,298	\$4,656.45	\$13,969.35	\$44.79	\$671.55	5.05%
HECC - Tuition & Mandatory Enrollment Fees:	\$3,845	\$11,534	\$4,036	\$12,109	Academic Year % Change:		4.99%
Housing/Meals							
Shasta Double	\$3,552	\$10,657	\$3,659	\$9,657	\$230	\$0	3.00%
Red Plan	\$2,184	\$6,552	\$2,255	\$6,300	\$50	\$150	3.25%
Composite Housing/Meals Change:	\$5,736	\$17,209	\$5,914	\$17,741	\$280	\$839	3.10%
Cost of Attendance*							
Resident Undergrad	\$10,169	\$30,506	\$10,570	\$31,711	\$325	\$1,511	3.95%

Note: All figures rounded to nearest whole dollar
 *Excludes course fees, books, and other special fees or charges required for specific enrollment situations.

Education and General (E&G) – Projections to June 30, 2029



General Fund Financial Data

	Current FY2026 Projection	FY2027	\$ Change from 2026	% Change from 2026	FY2028	\$ Change from 2027	% Change from 2027	FY2029	\$ Change from 2028	% Change from 2028
Revenues	-									
Gross tuition and fees	38,291,936	38,813,109	521,173	1.36%	39,570,454	757,345	1.95%	40,320,550	750,096	1.90%
Less fee remissions	(5,122,056)	(5,460,000)	(337,944)	-6.60%	(5,420,000)	40,000	-0.73%	(5,040,000)	380,000	-7.01%
Net Tuition & Fees	33,169,880	33,353,109	183,230	0.55%	34,150,454	797,345	2.39%	35,280,550	1,130,096	3.31%
State operating appropriations	28,860,962	30,030,427	1,169,465	4.05%	31,310,397	1,279,970	4.26%	32,579,839	1,269,442	4.05%
State debt service appropriations	179,160	179,160	-	0.00%	179,160	-	0.00%	179,160	-	0.00%
Indirect cost recovery	310,000	323,490	13,490	4.35%	338,000	14,510	4.49%	353,000	15,000	4.44%
All other	2,458,258	2,540,710	82,452	3.35%	2,625,927	85,217	3.35%	2,714,003	88,076	3.35%
Total revenues	64,978,259	66,426,896	1,448,637	2.23%	68,603,938	2,177,042	3.28%	71,106,552	2,502,613	3.65%
Expenses										
Salary & Wages	32,666,944	32,735,253	68,309	0.21%	33,939,357	1,204,103	3.68%	35,050,630	1,111,273	3.27%
Benefits: Health	7,660,640	7,724,297	63,657	0.83%	8,044,328	320,031	4.14%	8,345,902	301,575	3.75%
Benefits: Retirement	8,106,206	8,173,566	67,360	0.83%	8,512,211	338,645	4.14%	8,831,326	319,115	3.75%
Benefits: Other	3,118,880	3,144,797	25,917	0.83%	3,275,091	130,294	4.14%	3,397,872	122,780	3.75%
Supplies & Services	15,690,971	16,241,724	550,753	3.51%	16,812,000	570,276	3.51%	17,402,000	590,000	3.51%
Capital Expenditures	113,673	114,000	327	0.29%	118,000	4,000	3.51%	122,000	4,000	3.39%
Institutional Student Aid	66,321	-	(66,321)	-100.00%	-	-	-	-	-	-
Net Fund Transfers	2,496,000	2,512,860	16,860	0.68%	2,614,052	101,192	4.03%	2,708,949	94,897	3.63%
Total expenses	69,919,635	70,646,498	726,863	1.04%	73,315,039	2,668,541	3.78%	75,858,679	2,543,639	3.47%
Net Income (Loss)	(4,941,376)	(4,219,602)	721,774	14.61%	(4,711,101)	(491,499)	-11.65%	(4,752,127)	(41,026)	-0.87%
Margin As a % of Revenue	-8%	-6%			-7%			-7%		
Fund Balance Information										
Beginning Fund Balance	(3,659,300)	240,103	3,899,402	107%	(3,979,499)	(4,219,602)	-1757%	(8,690,600)	(4,711,101)	118%
Additions/(Deductions)	8,840,778		(8,840,778)	-100%		-			-	
Ending Fund Balance	240,103	(3,979,499)	(4,219,602)	-1757%	(8,690,600)	(4,711,101)	118%	(13,442,727)	(4,752,127)	55%
Balance as a % of Revenue	0.37%	-5.99%		-6.36%	-12.67%		-6.68%	-18.91%		-6.24%
Months of Operating Balance	0.0	(0.7)	(0.8)		(1.5)	(0.8)		(2.3)	(0.7)	
Additional Information										
% of Revenue that is Tuition	51.0%	50.2%		-1.64%	49.8%		-0.86%	49.6%		-0.33%
Remission Rate	13.4%	14.1%		5.17%	13.7%		-2.63%	12.5%		-8.74%
Wages and Benefits as % of Total:	73.7%	73.3%		-0.60%	73.3%		0.07%	73.3%		-0.02%



TAC Training – Wrap-up

Next Steps, Checklist, & Open Q&A

Next Steps

1. Finalize model variables with campus partners
2. Model additional scenarios?
 1. Meet to discuss or over email?
3. Campus Forums (TBD)
4. Board Committee Meeting(s) April 15th
5. Full Board of Trustees vote April 16th

ORS 352.103 Checklist

1. The University must create a shared governance body that advises the President concerning resident tuition and fees recommendations to be brought before the University's Board of Trustees;
 - A. **SOU chartered the Tuition Advisory Council.**
2. That body must provide a written document describing the role of the advisory council and be composed of at least:
 - a) Two Administrators
 - b) Two Faculty
 - c) Two Students representing Student Government
 - d) Two Students representing historically underserved students
3. The University must provide training on:
 - a) The budget of the university
 - b) The legislative appropriation processes
 - c) Data showing the relationship between tuition and fees to state appropriations
4. The University must provide the council with:
 - a) A plan for managing costs
 - b) A plan for how tuition and fees *could be decreased* if the university receives extra appropriations
5. If the council feels a recommendation greater than 5% annually is necessary, the council must document its consideration of:
 - a) The impact of that increase on students, especially historically underserved students
 - b) The impact of that increase on the mission of the University
 - c) Alternative scenarios involving smaller increases
6. The council must also:
 - a) Provide opportunities for students to actively participate in the process and deliberations
 - b) Provide a written report to the President with recommendations, deliberations and observations about tuition and fees for the upcoming academic year including any sub-reports requested by members of the council or other documentation produced or received by the council
7. The University must ensure that the process is described on the University's website and include downloadable materials such as:
 - a) The council's role and relationship to the Board
 - b) Any documentation, agendas and data considered during deliberations

Open Q&A Session



Time for a Strawpoll?



**Seriously Y'all
THANK YOU!**