

TUITION RECOMMENDATION COMMITTEE | 1.29.2026



University Budget Committee Meeting #2

John Harman, MBA, CGMA, CMPE | SVP Finance & Administration

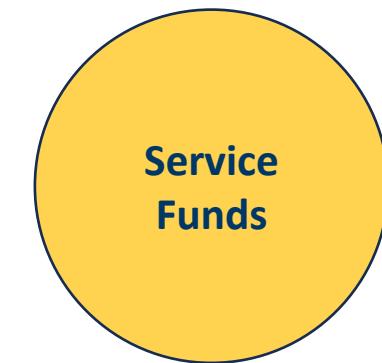
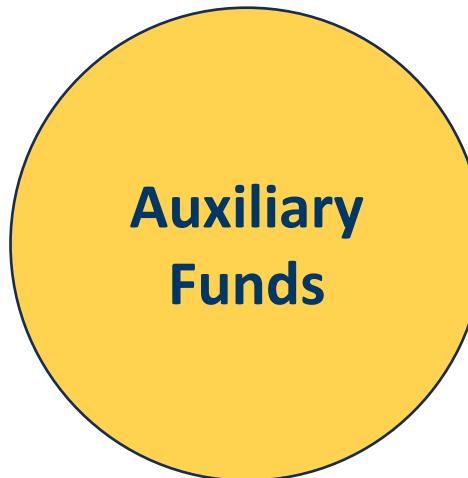
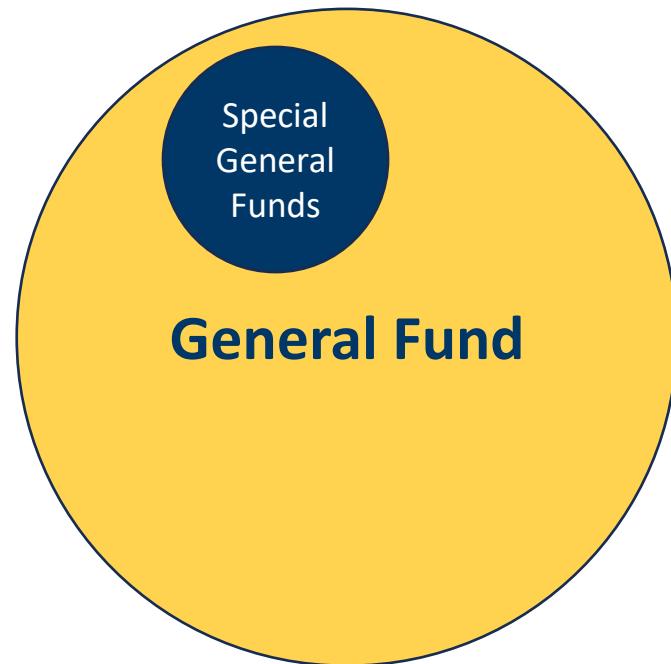
Questions from last week?

Remember recommendation will be finalized at March 4th meeting!

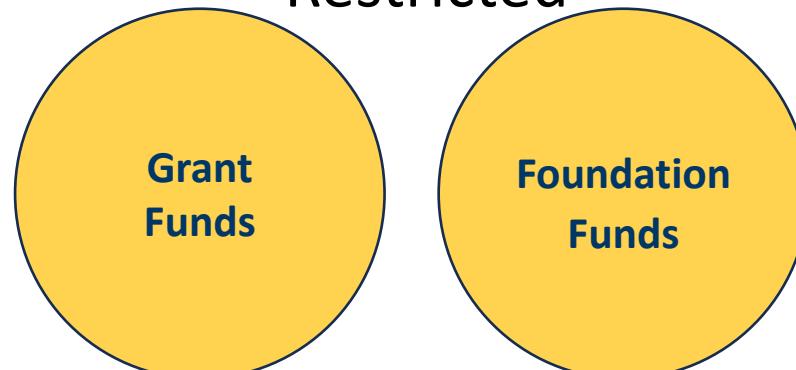
Presentation Outline

1. Oregon Tech Fund Types
2. FY 2025-26 Board Adopted Budget
3. FY 2025-26 Management Report Summary
4. Major Components of the FY 2025-26 E&G Budget
5. Public University Support Fund (PUSF)
6. State Appropriations – Historical Lookback
7. Tuition - Historical Lookback
8. Employee Health Insurance – Historical Lookback
9. PERS – Historical Lookback and Projection
10. General Fund Balance

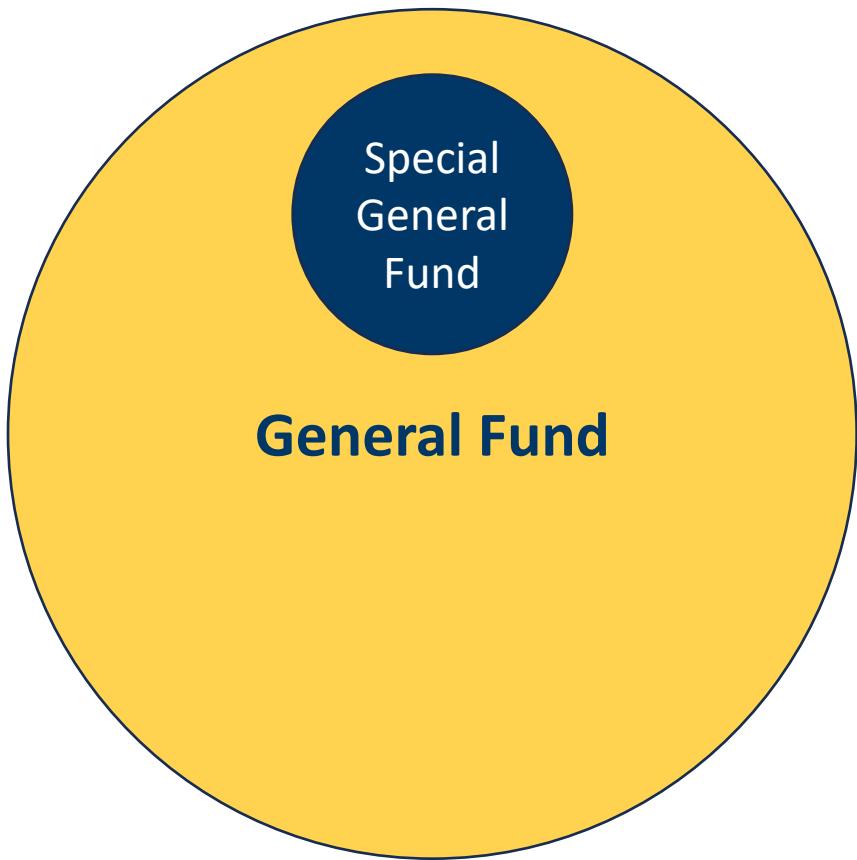
Oregon Tech Fund Types (not comprehensive)



Unrestricted
Restricted



Focus On - General Fund



Regular General Fund: Main operating fund of the university; operations that are related to the primary mission of OT; shared revenue (i.e., all the same “bank account”).

Special General Funds: Related to the primary mission of the institution but have a specific revenue source.

- Academic Clinics
- Research Indirect Cost Recovery
- “Self-supporting” activities

FY 2025-26 Board Adopted Budget

FY 2025-26 General Fund Budget

	FY 2024-25	FY 2025-26	Variance FY 2024-25 to FY 2025-26
Revenues			
State Appropriations	\$ 37,445,936	\$ 38,572,985	3.0%
Tuition and Fees (less special general funds)	37,343,370	42,250,112	13.1% 
Remissions	(7,519,960)	(7,906,782)	5.1%
Other Revenues (less special general funds)	1,914,535	2,853,409	49.0%
Special General Fund Revenues	<u>1,898,094</u>	<u>2,176,448</u>	14.7%
Total Budgeted Revenues	<u>\$ 71,081,975</u>	<u>\$ 77,946,172</u>	9.7%
Expenditures			
Permanent Budget	\$ 70,974,592	\$ 76,097,149	7.2%
Salary Recapture	(3,500,000)	(3,500,000)	0.0%
Special General Fund Expenditures	1,898,094	2,176,448	14.7%
Contingency Reserve	560,000	560,000	0.0%
Administrative Salary Pool (effective January 1, 2026)	408,430	875,748	114.4%
Faculty Salary Pool (effective Jan/Feb 1, 2026)	386,342	726,315	88.0%
Classified Salary Pool	930,722	-	-
Strategic Investments	<u>1,923,795</u>	<u>1,010,512</u>	-47.5%
Total Budgeted Expenditures	<u>\$ 73,581,975</u>	<u>\$ 77,946,172</u>	5.9%
Net from Operations Before Other Resources (Uses)			
	<u>\$ (2,500,000)</u>	<u>\$ -</u>	
Other Resources (Uses)			
Use of Reserve	<u>\$ 2,500,000</u>	<u>\$ -</u>	
Total from Operations and Other Resources (Uses)	<u>\$ -</u>	<u>\$ -</u>	

 *Note: Tuition & Fees increased due to flat-enrollment assumptions in the FY26 budget and actual FY25 enrollment coming in 7.4% above budget. The FY25 budget assumed a 3% decline from the prior year.*

FY 2025-26 December Management Report Summary

- State Appropriation:** The HECC true-up resulted in a \$242K reduction to budgeted state appropriation revenue.
- Tuition & Enrollment:** The FY 2025–26 budget assumed flat enrollment; however, enrollment increased 1.6%, generating \$797K in additional tuition revenue. This was largely offset by a \$709K increase in remissions, resulting in a net tuition revenue increase of \$88K.
- Other Revenue:** Indirect cost recovery and interest earnings exceeded budget, increasing other revenue by \$90K.
- Expenses:** As of December, total expenses were projected to be slightly under budget, with vacancy savings partially offset by increased utilities and supplies and services expenditures.

	Adopted Budget	December Forecast	Variance
Revenue	\$77,946	\$77,882	(\$64)
Expenses	\$77,946	\$77,981	\$35
Net from Operations	\$ -	(\$99)	(\$99)
Transfers In	\$ -	\$410	\$410
Transfers Out	-	(159)	(159)
Use of Reserve	\$ -	\$ -	\$ -
Total Other Resources (Uses)	\$ -	\$250	\$250
Total from Operations and Other Resources	\$ -	\$151	\$151

Major Components of the E&G Budget

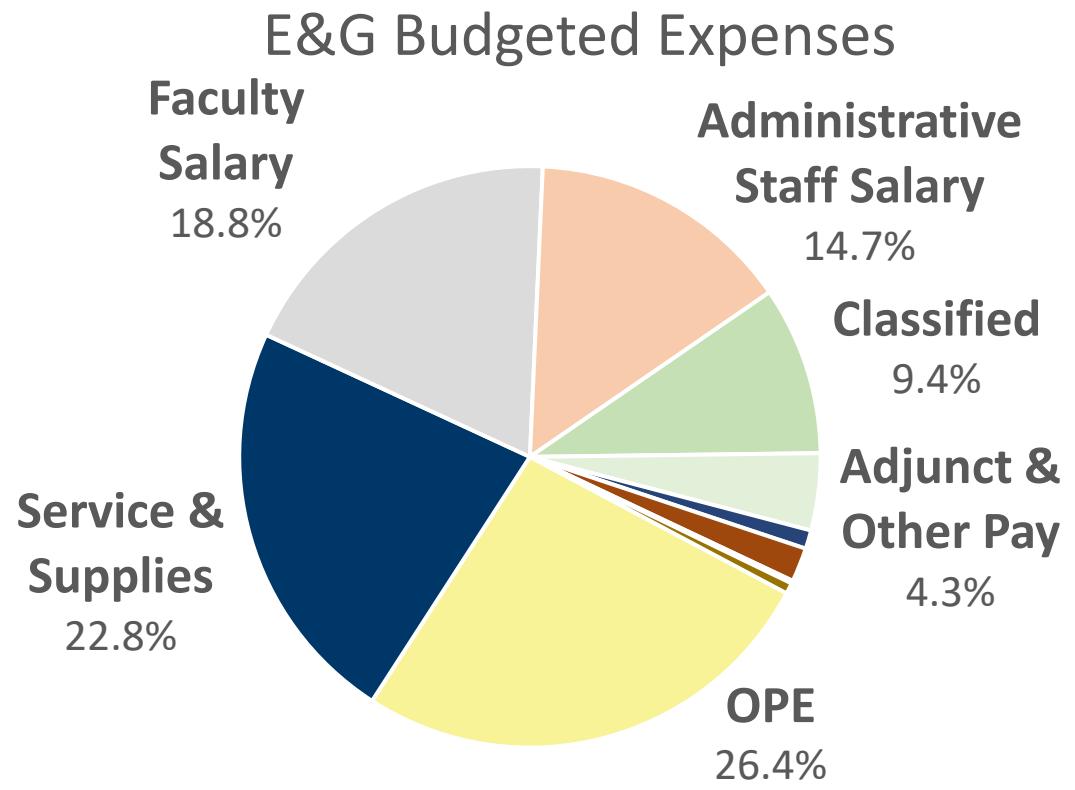
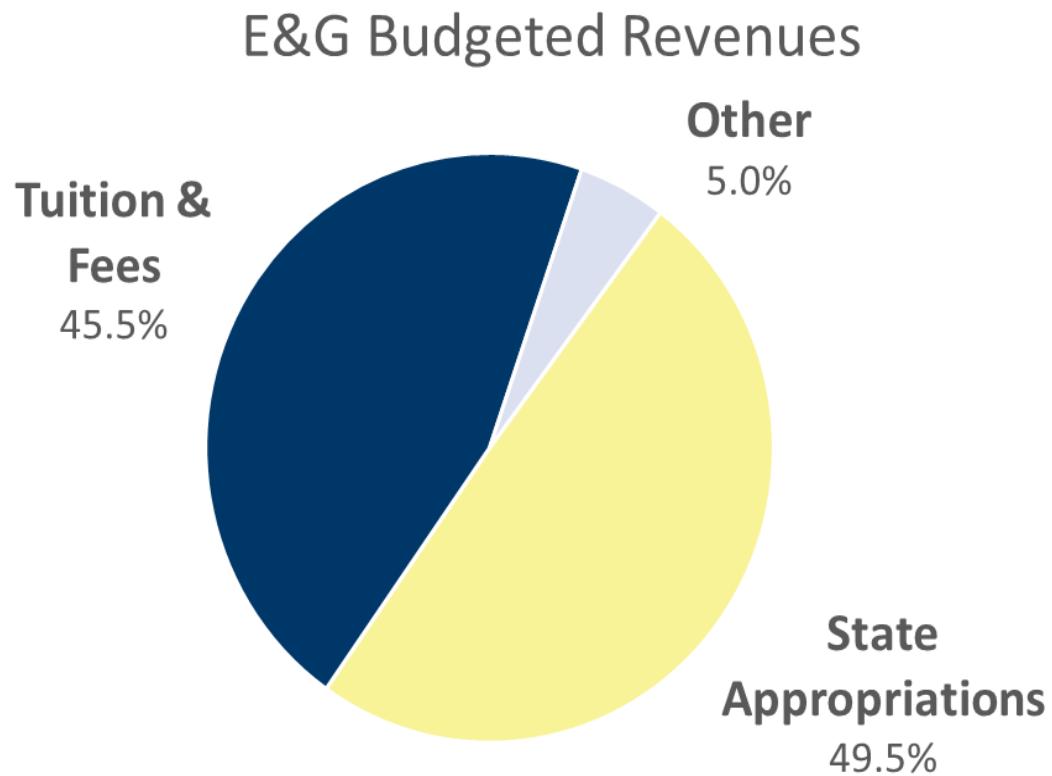
- **Revenue:**

- State Appropriations (49.5% of total revenue budget)
 Impacted by Student Success and Completion Model (SSCM) and state tax revenue
- Tuition, net of remissions (45.5% of total revenue budget)
 Impacted by enrollment, Higher Education Coordinating Commission (HECC) oversight
- Other (5% of total revenue budget)

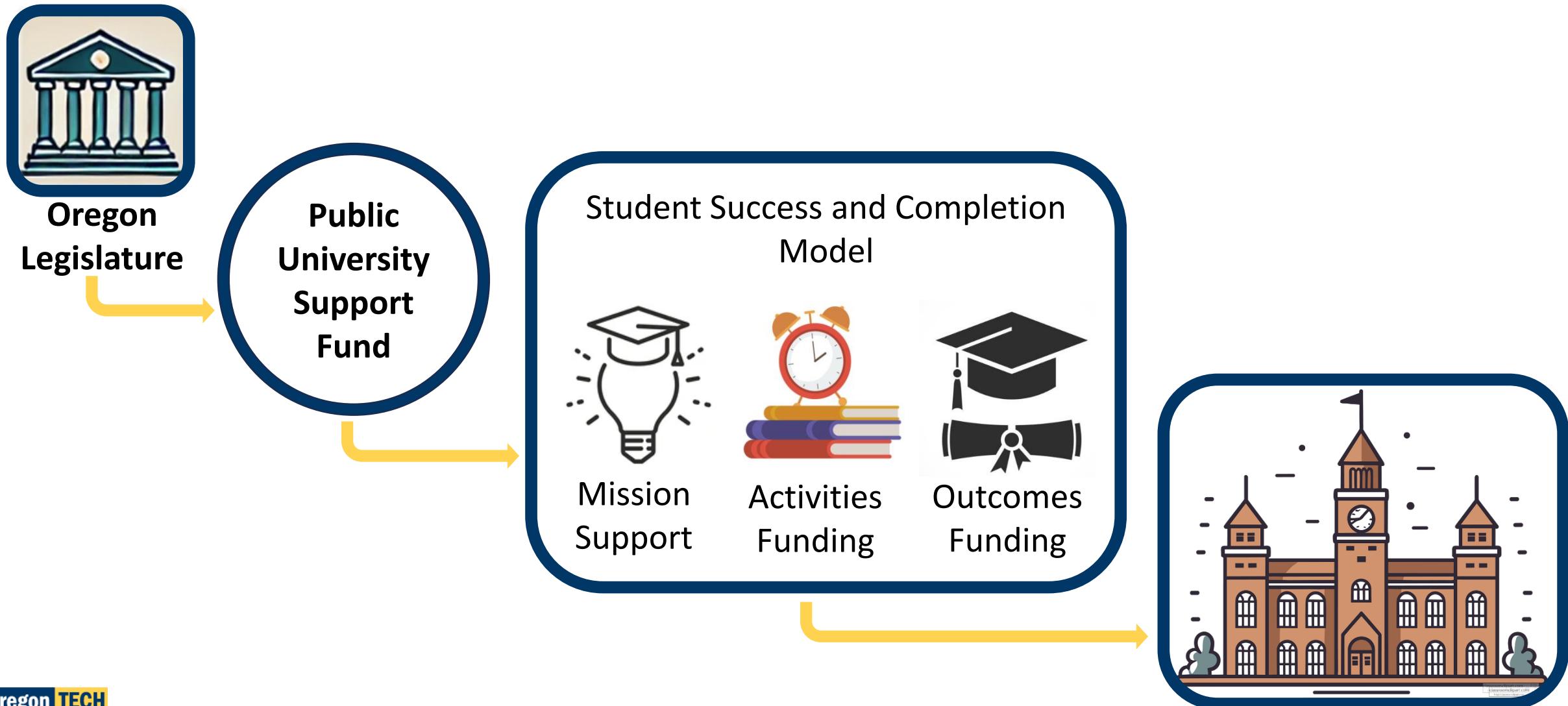
- **Expenses:**

- Staff and Faculty (47.2% of total expense budget)
- Other Payroll Expenses (26.4% of total expense budget)
 Retirement, health, and miscellaneous federal/state taxes and benefits
- Services and Supplies
 Debt service, utilities, office supplies, etc. (22.8% of total expense budget)
- Transfers Out (1.9% of total expense budget)
- Other (1.8% of total expense budget)
 Student pay, GTA's, capital expenditures

Major Components of FY 2025-26 E&G Budget

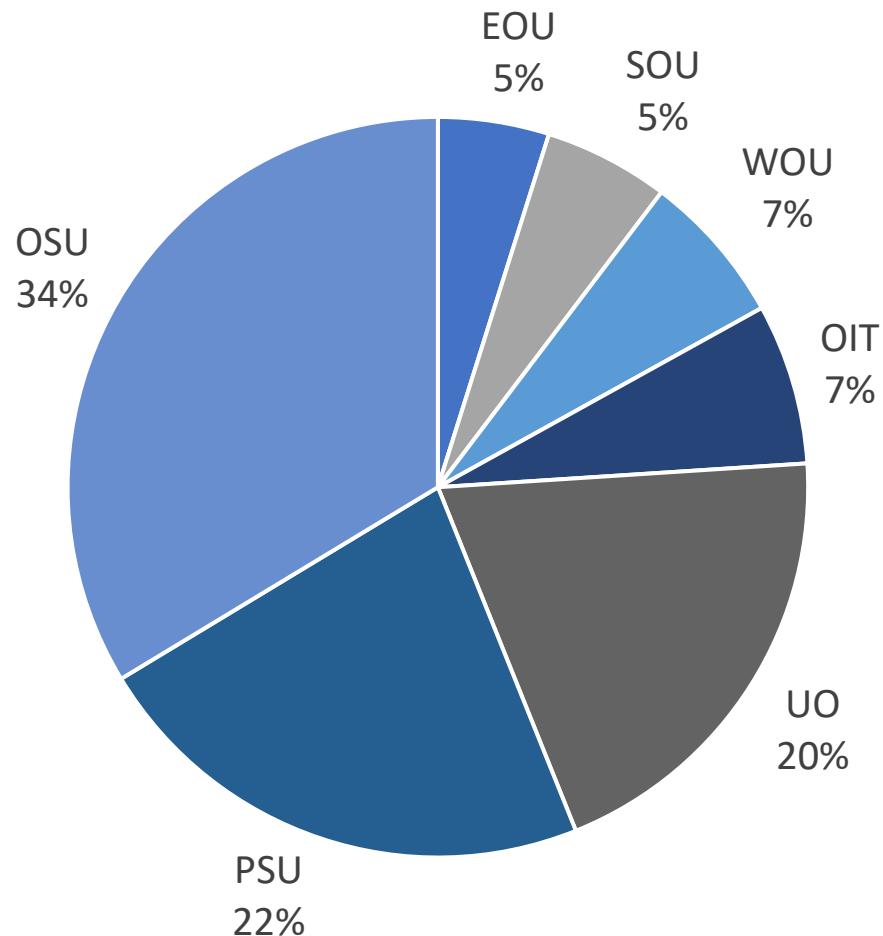


Public University Support Fund



Public University Support Fund

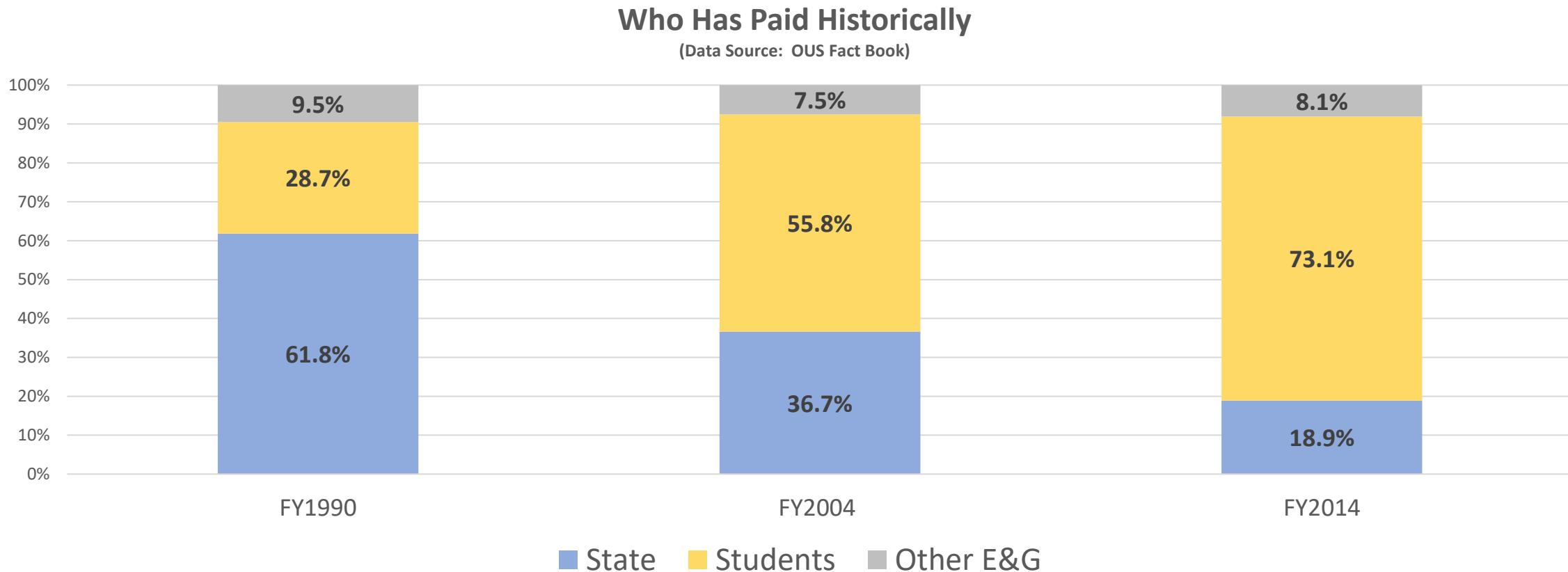
FY 2025-26 PUSF Funding Distribution



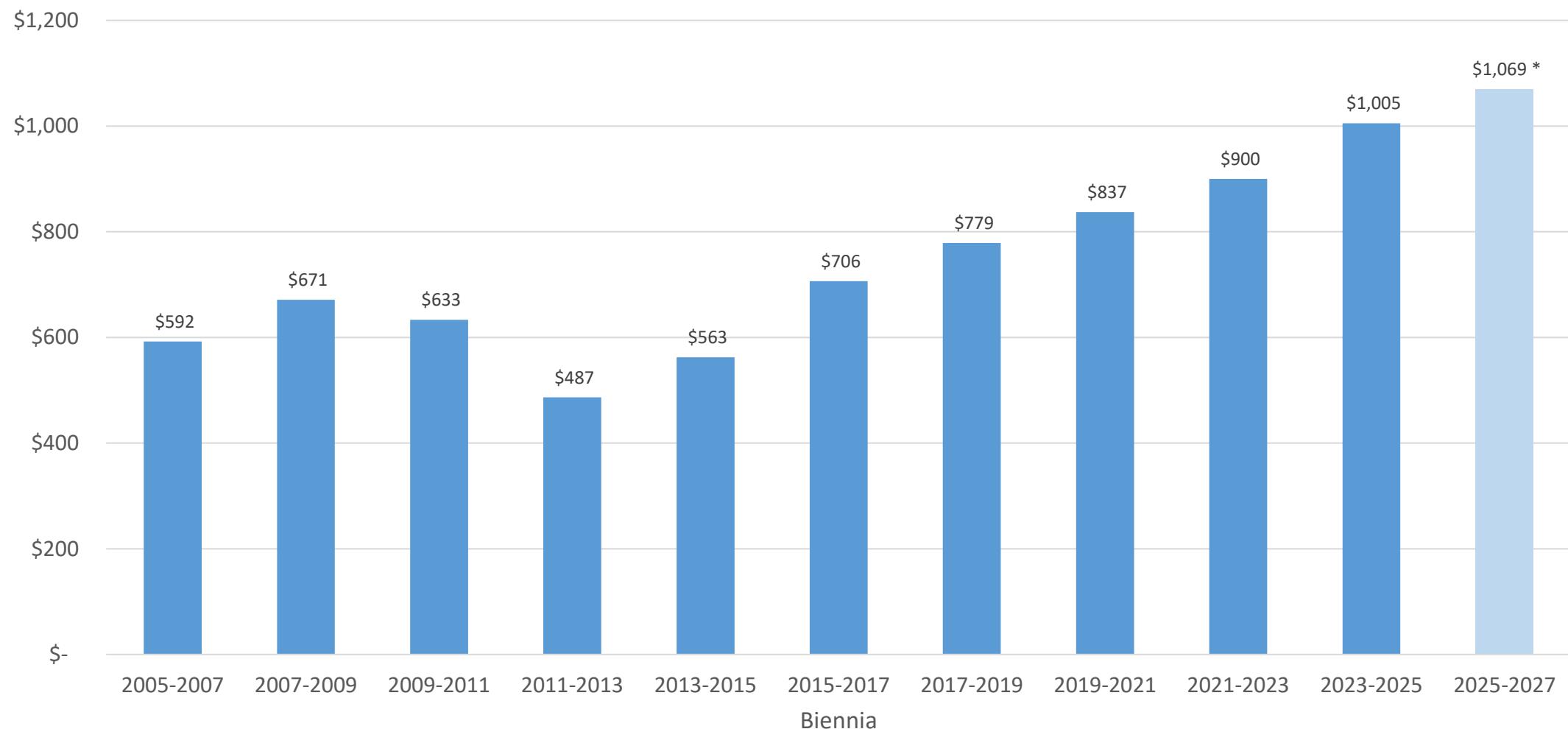
*Note: The HECC true-up resulted in a **\$242K reduction** to budgeted state appropriation revenue in FY26.*

Changing Share of Higher Education Expense Burden

Source - 2023 Public Universities Legislative Affairs Council

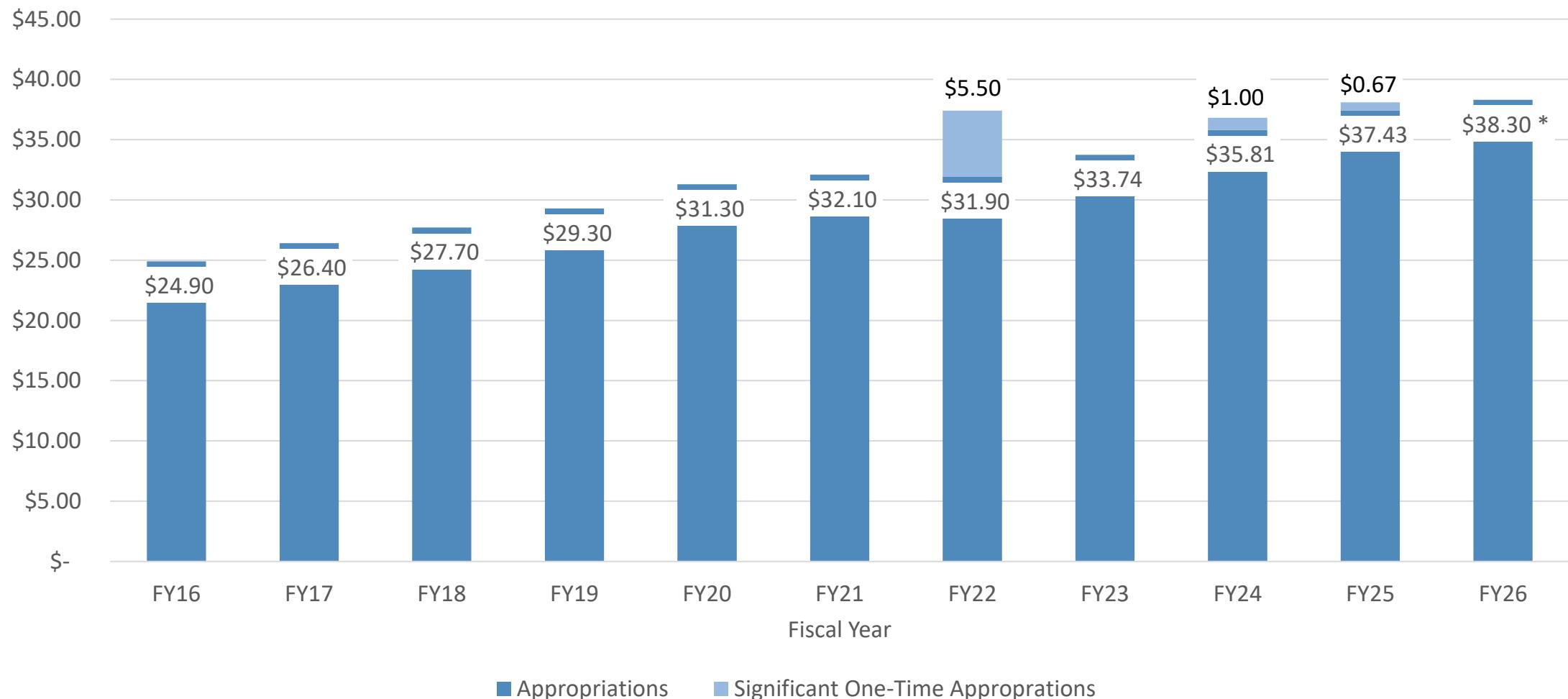


Total Historical State Appropriations to Oregon Public Universities (in millions)



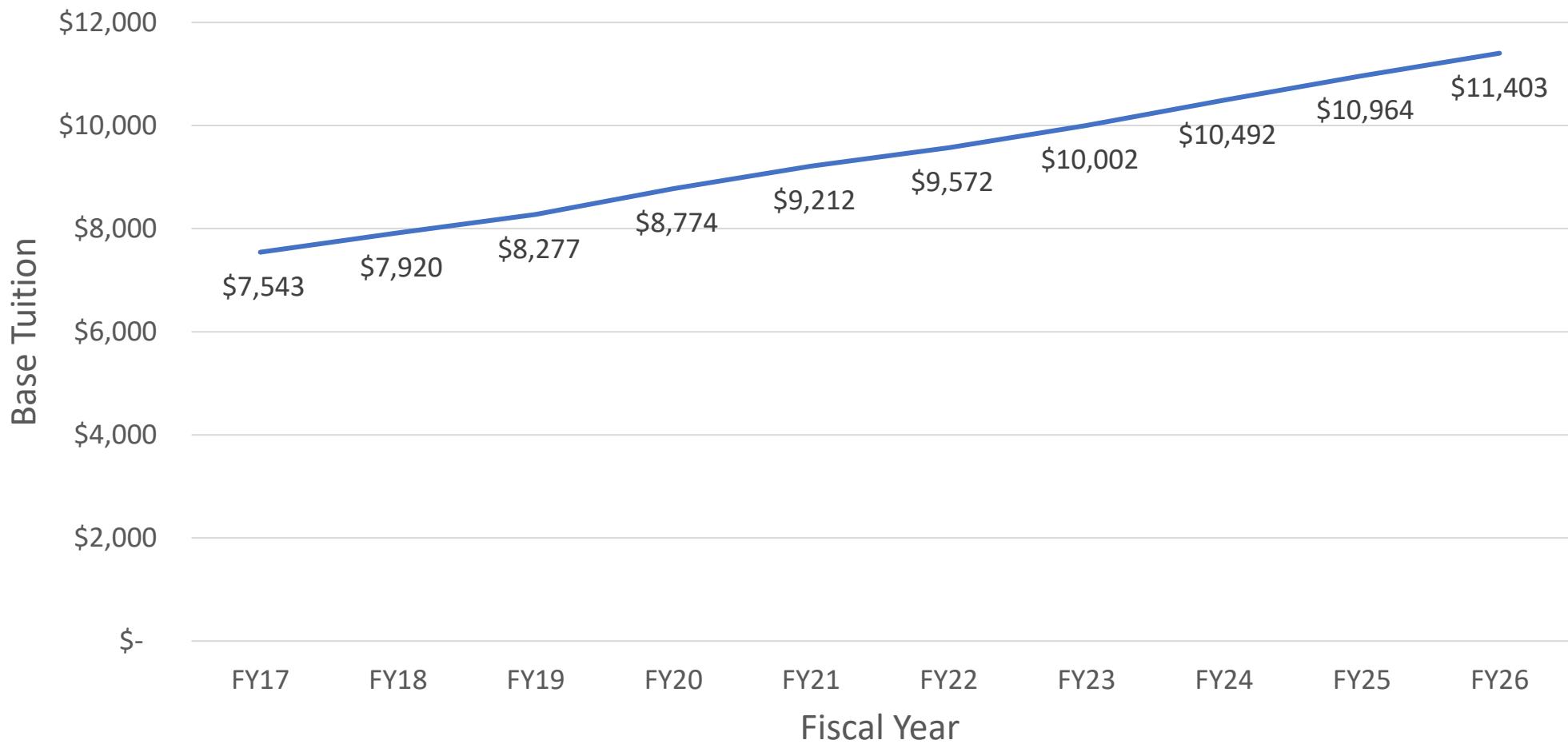
**2025-27 figures are estimates and subject to adjustment based on legislative actions and final appropriations*

Total Oregon Tech State General Fund Appropriations (in millions)



*2025-27 figures are estimates and subject to adjustment based on legislative actions, enrollment changes, and final appropriations

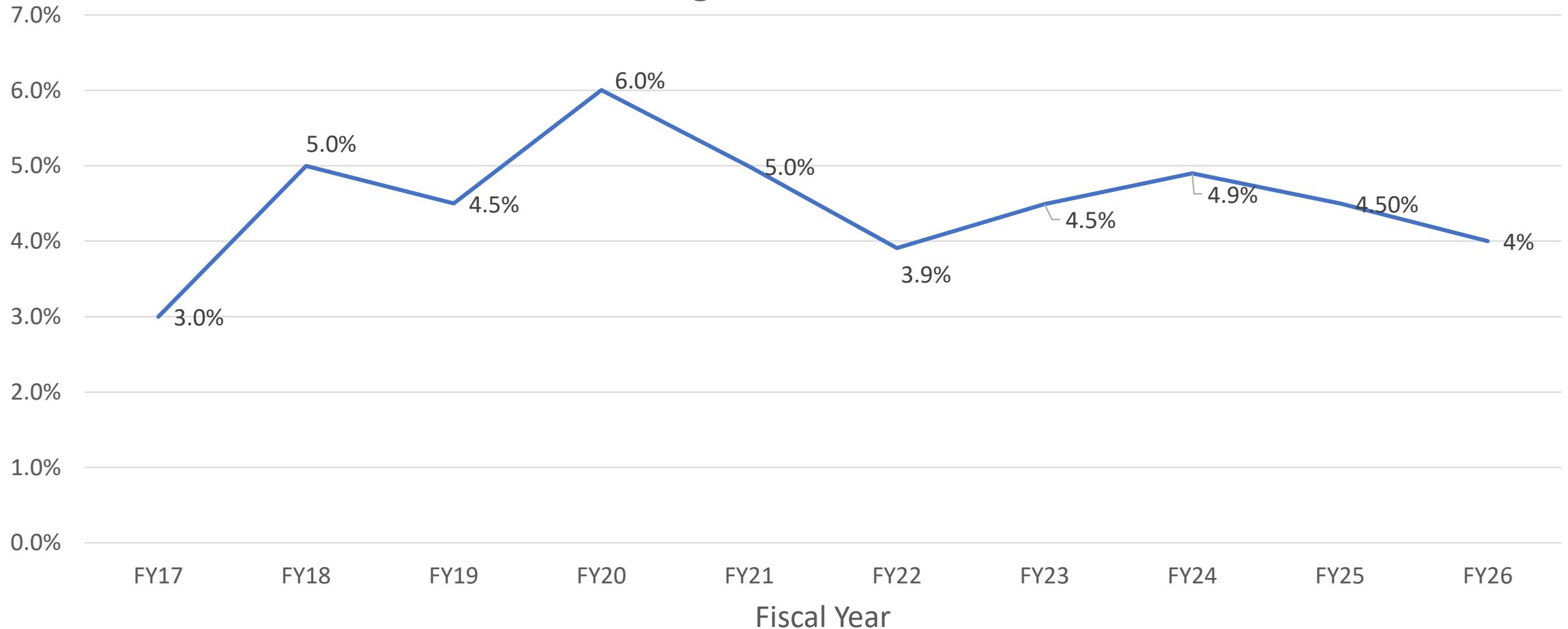
Oregon Tech Tuition History (45 credit hours)



Oregon Tech

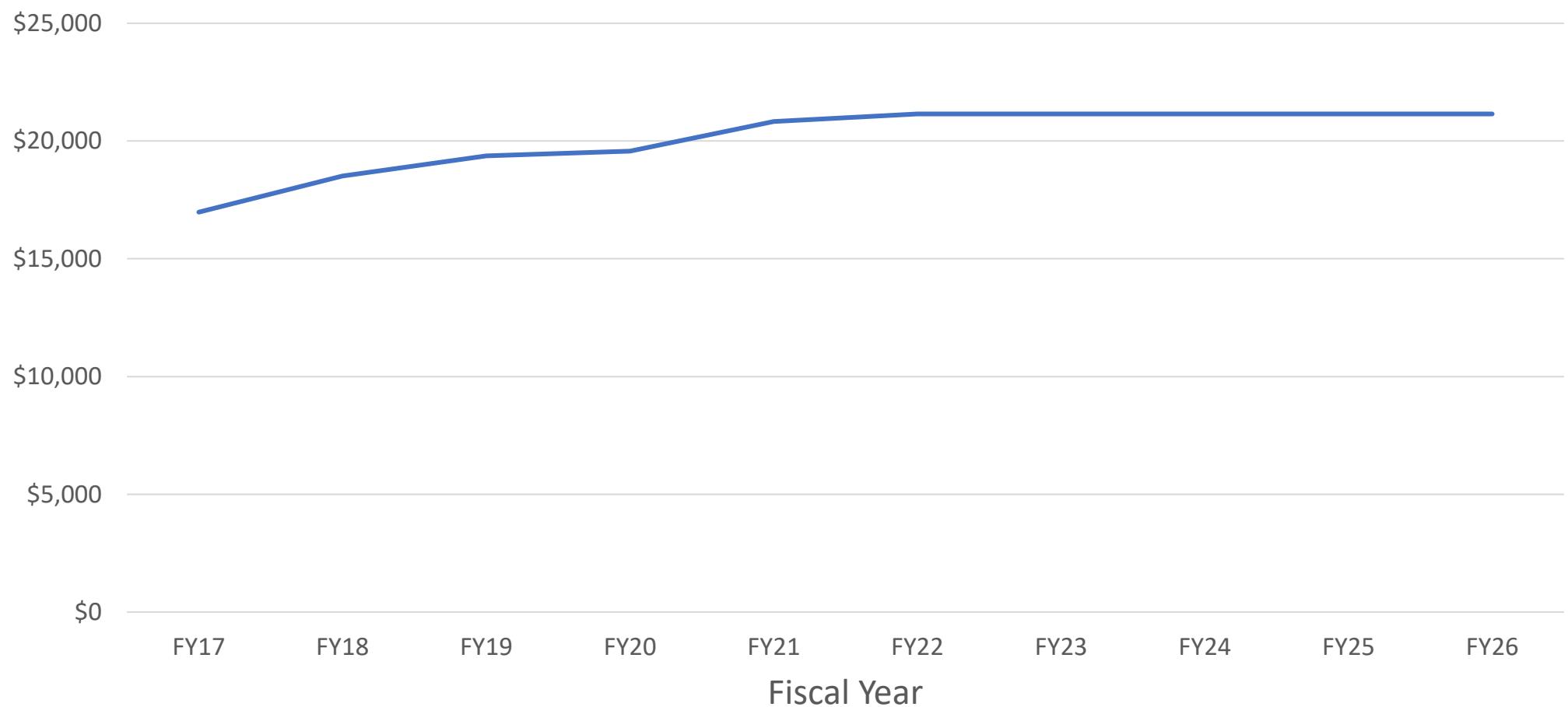
10 Year Tuition History

% Change Year over Year



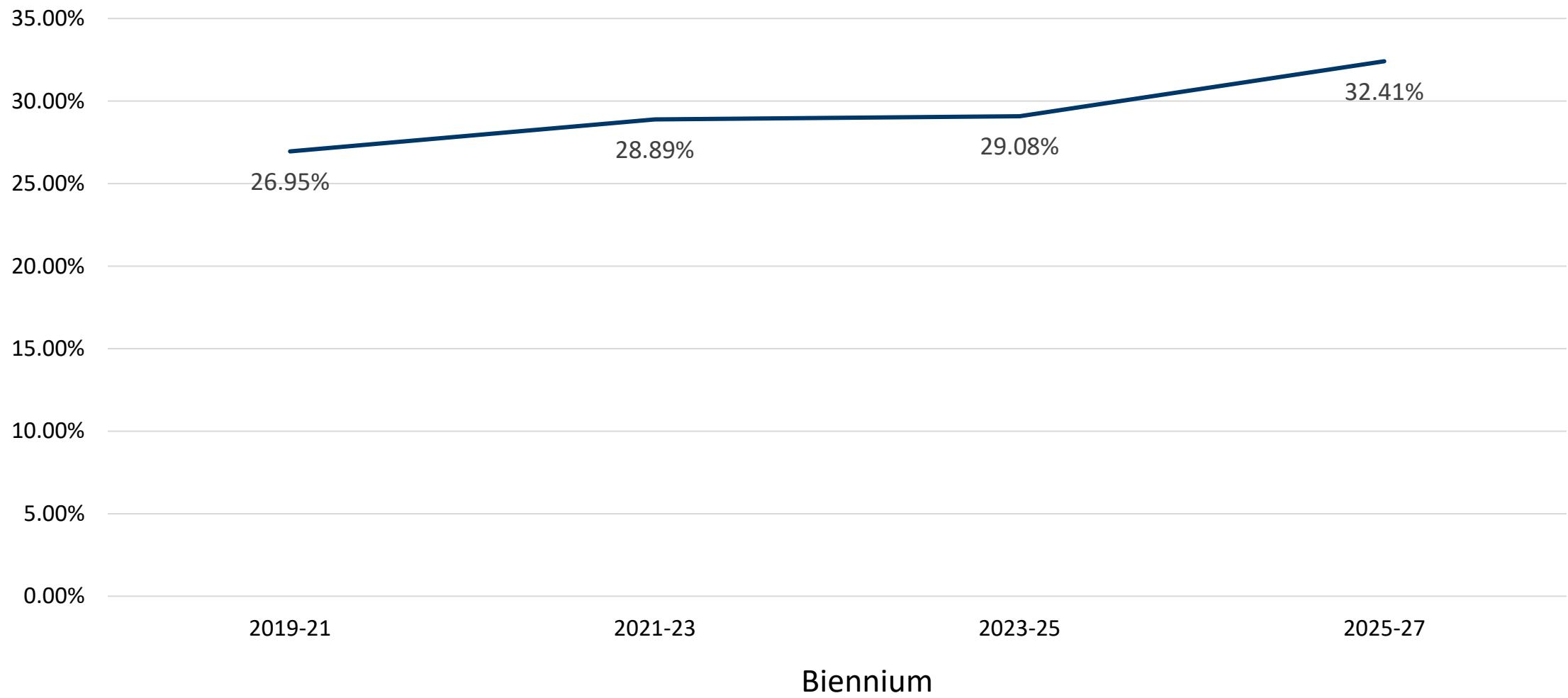
Oregon Tech

Annual Health Insurance Premium per Employee

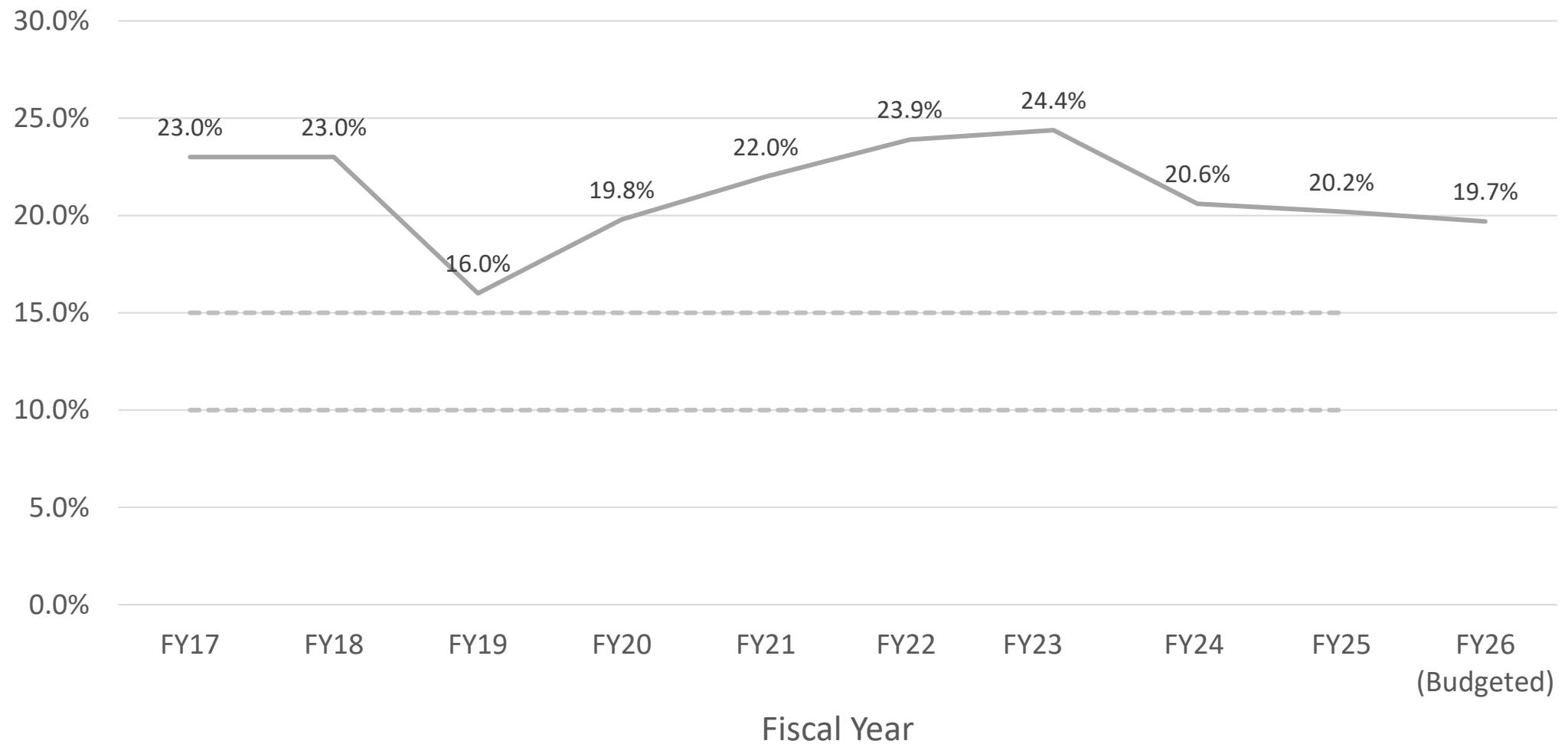


Oregon Tech

Biennial Tier 3 PERS Retirement Rate



General Fund Balance as a Percent of Operating Revenue



Board Policy is to maintain a fund balance between 10% and 15% of annual budgeted operating revenues.

Reminder - Final Deliverable:

By the final meeting on March 4, 2026, this committee **must provide a recommendation for the tuition and mandatory fee rates** to the President.

Questions?

[Link](#) to Full FY 2025-26 December Management Report

Note: the link for the Management Report is only available to those with an Oregon Tech email address.

If you wish to view the report, please email celia.green@oit.edu.