



OFFICE OF THE BOARD OF TRUSTEES

Public Meeting Notice

April 9, 2026

TO: Southern Oregon University Board of Trustees, Finance and Administration Committee

FROM: Sabrina Prud'homme, University Board Secretary

RE: Notice of Regular Meeting of the Finance and Administration Committee

The Finance and Administration Committee of the Southern Oregon University Board of Trustees will hold a regular meeting on the date and time set forth below.

Topics on the agenda include a vice president's report consisting of an audit update and related Workday consultant assistance. The board will also discuss budget and cash flow updates for the 2026-2029 fiscal years (FY), including a review of the FY 2027 budgets and cash flow projections including the proposed tuition and fee rates for the 2026-2027 academic year (AY).

The committee will review and act on the proposed tuition and mandatory single fee for AY 2026-2027, which will include the mandatory student incidental fee. Trustees will also review the cost of attendance.

The meeting will occur as follows:

Thursday, April 16, 2026

5:00 p.m. to 7:00 p.m. (or until business is concludes)

Visit governance.sou.edu for the meeting materials.

SOU Ashland Campus, Hannon Library, Meese Room

1290 Ashland Street, Ashland, OR, 97520

To view the proceedings, visit <https://sou.zoom.us/j/88268503655> at the time of the meeting.

If accommodations for persons with disabilities are required, please contact Holly Frazier at (541) 552-8055 or email trustees@sou.edu. Accommodation requests should be made at least 48 hours in advance.

Public Comment

The Board of Trustees welcomes public comment. Members of the public who wish to provide live public comments in person or remotely during the meeting are invited to

sign up to speak at least 24 hours in advance of the meeting. Public commenters may sign up to speak or submit written comments via email to the Board of Trustees at trustees@sou.edu. To sign up by phone, commenters may also contact the Office of the Board of Trustees at (541) 552-8055 and provide their name, email address, phone number, relationship to SOU, and the subject of their public comments. Written public comments also may be delivered by hand or mailed to the SOU Board of Trustees, 1250 Siskiyou Boulevard, Churchill Hall, Room 107, Ashland, OR 97520.



**Finance and Administration
Committee Meeting
April 16, 2026**

Call to Order / Roll / Declaration of a Quorum



Board of Trustees
Finance and Administration Committee Meeting

Thursday, April 16, 2026
5:00 p.m. – 7:00 p.m. (or until business concludes)
Meese Room, Hannon Library, SOU Campus
Zoom: <https://sou.zoom.us/j/88268503655>

AGENDA

Persons wishing to provide public comments in the meeting or in writing may sign up at trustees@sou.edu.
Please note: times are approximate and items may be taken out of order.

- | | | | |
|-----------|----------|---|--|
| 5:00 p.m. | 1 | Call to Order/Roll/Declaration of a Quorum | |
| | 1.1 | Welcome and Opening Remarks | Chair Liz Shelby |
| | 1.2 | Roll and Declaration of a Quorum | Sabrina Prud'homme, SOU,
Board Secretary |
| | 1.3 | Agenda Review | Chair Liz Shelby |
| 5:05 | 2 | Public Comment | |
| 5:20 | 3 | Vice President's Report | Dr. Carson Howell, Vice
President for Finance and
Administration |
| | 3.1 | Fiscal Year 2025 Audit Update and Related
Workday Consultant Assistance | |
| | 4 | Action, Information and Discussion Items | |
| 5:30 | 4.1 | Budget and Cash Flow Updates for Fiscal Years
2026-2029 | Dr. Carson Howell; Josh
Lovern, SOU, Director of
Budget and Planning |
| | 4.1.1. | Fiscal Year 2027 Projected Budget and
Cash Flow including Proposed Tuition and
Fee Rates for the 2026-2027 Academic
Year | |
| 6:15 | 4.2 | Mandatory Student Incidental Fee for Academic
Year 2026-2027 | Sophia Smith, ASSOU,
President; President Rick
Bailey |
| 6:30 | 4.3 | Tuition and Mandatory Single Fee for Academic
Year 2026-2027 (Action) | President Rick Bailey; Dr.
Carson Howell; Josh Lovern |

**Southern Oregon University
Board of Trustees
Finance and Administration Committee Meeting
Thursday, April 16, 2026**

AGENDA (Continued)

	4.3.1 Cost of Attendance	Josh Lovern
6:55	4.4 Future Meetings	Chair Liz Shelby
7:00 p.m.	5 Adjournment	Chair Liz Shelby

Public Comment

Vice President's Report

FY 2025 Audit Follow Up

FINDINGS—FINANCIAL STATEMENT AUDIT

2025-001 **Material and Immaterial Audit Adjustments, Unreconciled balances, and Delayed Issuance of Audited Financial Statements**

Recommendation: We recommend that SOU continue to evaluate and strengthen its financial reporting and year end close processes to ensure alignment with the functionality and requirements of the ERP system. In addition, SOU should assess staffing levels and resources necessary to effectively manage the operational workload and support timely and accurate financial reporting. Strengthened processes and related internal controls should support the timely completion of reconciliations and the accurate preparation of financial statements in future periods.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Southern Oregon University (SOU) has initiated a comprehensive remediation strategy during fiscal year 2026 to address the root causes of the 2025 audit findings. The university is focusing on four areas to ensure the integrity and timeliness of future financial reporting:

- ERP Optimization: SOU is resolving underlying structural issues within the ERP system to improve data flow and reporting accuracy.
- Staffing: The University has implemented personnel changes and hired a position to provide additional technical expertise and operational bandwidth.
- Business Process Review: SOU is conducting thorough reviews of financial processes associated with the issues identified in the audit.
- Expert Consultation: External consulting services have been engaged to provide specialized support in further optimizing our ERP and enhancing reporting.

FY 2025 Audit Follow Up

AGENDA

Budget & Finance Reports Training

Mondays: 12/01/2025 through 02/02/2026 | 2:00pm – 4:00pm (*excluding 12/22, 12/29, 01/19)

ZOOM LINK: <https://sou.zoom.us/j/82336634755?jst=3>

Facilitator: Josh Lovern – Director of Budget and Planning

Ashlee Turner – Budget Analyst;

Assisted by: Jennifer Jones – Business Officer;
Suzanne Cutler – Business Officer;

What you need: Access to Workday

Please bring: Your Cost Center work tag information. Please speak with your Accountant or Business Officer if unsure what your work tags are. You can also find these in the linked Excel document titled 'Cost Center Mgrs & Worktags'
Reports will not work without these elements that you will add to the parameters.

What will NOT be covered: We will not be covering Fund Balance, Grants, Gifts, or any other materials aside from those listed below in this initial training series.

FY 2025 Audit Follow Up

Candidate reference	Lisa Canty
Notice period	Immediate
Location	Crested Butte, CO
Availability to interview	Immediate

Professional Summary

Experienced Analytics Strategist who leverages over 13 years of experience in leading Analytics & Reporting disciplines to positively impact customer experience, quality, growth, & customer satisfaction. Higher Education specialist.

Professional Skills

- Functional, Custom, and Advanced Reporting
- Dashboards
- Calculated Fields
- Workday Financials, Accounting (AP, AR, Expenses)

Workday Financials Reporting Highlights

- Workday's 4th Reporting and Analytics Consultant they hired when releasing the Workday Financials product
- Built the 'Review and Recommend' model at Workday to ensure Workday Financial Reports were assessed and optimized to the best possible standard
- Completed over 75 Workday Financials implementations as the Reporting Expert
- Build Custom, Advanced, Matrix, and Composite reports across these projects
- Built reports across every Workday Financial module, including Core Financials, Tax, Treasury, Financial Statement Reporting, P&L, Trend Reports, Budgets & Forecasting, Cost Centres, Spend Categories, Tax Reconciliation

Kudos

Carolyn Wirfs – Interim Payroll Manager

- “I just want to take a moment to voice my huge appreciation for Carolyn...She has made my day, and I so appreciate someone who has this level of detail and takes the time to be so helpful. Thank you Carolyn!!”

Budget and Cash Flow Updates for Fiscal Years 2026-2029

NEW Report Columns

Updates from March Report

Resiliency Plan Analysis

- March FAC meeting feedback
- Seven (7) new columns comparing June Budget, to revised (resiliency plan) budget, to current fiscal year projections
- Attempt to show progress compared to plan and where deviations might be present in its execution

NEW Report Columns: Updates from March

JUNE Budget (Pre-resiliency Plan)	FY2026 Revised Budget (Resiliency Plan)	Revised Budget Minus JUNE Budget	Current FY2026 Projection (as of 3.31.2026)	2026 Projection compared to JUNE Budget	% Projection compared to JUNE Budget	2026 Projection compared to Revised Budget
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- **JUNE Budget (Pre-resiliency Plan)**
 - As presented in June 2025; converted from legacy pro forma model
- **FY2026 Revised Budget (Resiliency Plan)**
 - Board directed update to June Budget as presented in October 2025
- **Revised Budget Minus JUNE Budget**
 - Difference between JUNE and October budgets
- **Current FY2026 Projection & Compared to JUNE Budget**
 - Current projected ending balance compared to the original JUNE budget
- **% Projection Compared to JUNE Budget (Pre-Resiliency Plan)**
 - Percent change of June Budget to current projected (post-resiliency) budget
- **2026 Projection Compared to Revised (October) Budget**
 - Execution differences between Revised and projected – same as variance analysis table

Still in Development

1. “Instant Scenario Builder”

- a. Enrollment specific objectives like ‘Project Architect’ will require instant response modeling capability (Sensitivity Analysis)
- b. Labor Model – projection models to be converted to online platform for each labor classification (Faculty, Classified, Unclassified, Student); basic structure built, refinement over time
- c. Other Personnel Expenses (OPE) Model – Composite benefits creating reporting challenges

2. Move to Online vs Excel

- a. New specialist contracts to aid in quicker shift to online platform
- b. Some modeling exists; quicker to update/deploy than starting from scratch

3. Converting Banner Budget Data into Workday

- a. Necessary for better projection modeling
- b. Some work by Deloitte might be adaptable to internal models
- c. HUGE undertaking; “Is the juice worth the squeeze...?”

Budget Update

- FY2025 Audit Complete
 - Final update to 2025 now presented in report;
 - No further E&G updates expected
- Continued development of new report and projection models
- Budget models influencing Cash Flow projection models
- NEW – Resiliency Plan Analysis
 - June Budget, Resiliency Plan Budget, Analysis & Feedback

FY 2026 Budget Update



- Resiliency plan analysis added to presentation
- S&S pressures remain elevated for FY2026
- Tuition down *less* than expected and very close to October budgeted target.
- Some ‘red flags’ still occurring:
 - “Pre-paid” invoice system broken since August
 - Internal Sales timeliness
 - Allocation processing (SSCM redistribution)

E&G Fund Revenues

	Est Final Prior FY	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS						
	FY2025	FY2026 BUDGET	FY2026 YTD Actuals (as of 3.31.2026)	YTD Actuals % of Budget	Last Reported Projection (as of 2.28.2026)	Current FY2026 Projection (as of 3.31.2026)	\$ Changes from Last Projection	% Change from Last Projection
Revenues								
Gross tuition and fees	37,008,351	37,945,000	40,263,503	106%	38,299,025	38,567,083	268,058	0.7%
Less fee remissions	(5,294,416)	(5,162,000)	(5,107,788)	99%	(5,123,004)	(5,158,861)	(35,857)	-0.7%
Net Tuition & Fees	31,713,936	32,783,000	35,155,716	107%	33,176,021	33,408,222	232,201	0.7%
State operating appropriations	28,625,062	29,301,951	24,310,731	83%	28,860,962	28,860,962	-	0.0%
State debt service appropriations	179,160	179,160	-	0%	179,160	179,160	-	0.0%
Indirect cost recovery	308,132	310,000	233,249	75%	310,000	310,000	-	0.0%
All other	2,003,312	3,690,000	1,935,920	52%	2,458,467	2,458,467	(0)	0.0%
Total revenues	62,829,601	66,264,111	61,635,615	93%	64,984,610	65,216,811	232,200	0.4%

FY2026 Revenue Updates (YTD data as of 3.31.2026)

- FY2026 YTD Actuals prior to fees redistribution – processing after 5th week
- Net Tuition and Fees slight change from prior projection (+0.7%)
- No further changes expected to State Operating Appropriations
- *Reminder:* All Other Revenues – changes in interest earnings resulted in significant change from prior estimates for both FY2025 and FY2026.

E&G Fund Revenues

	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS		VARIANCES & AVERAGE ANNUAL GROWTH RATES (AAGR)					
	FY2026 BUDGET	Current FY2026 Projection (as of 3.31.2026)	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	38,567,083	102%	622,083	(2,318,503)	1,558,732	1%	-1%
Less fee remissions	(5,162,000)	(5,158,861)	100%	3,139	(54,212)	135,555	5%	10%
Net Tuition & Fees	32,783,000	33,408,222	102%	625,222	(2,372,716)	1,694,286	0%	-2%
State operating appropriations	29,301,951	28,860,962	98%	(440,989)	4,991,220	235,900	5%	4%
State debt service appropriations	179,160	179,160	100%	-	179,160	-	0%	0%
Indirect cost recovery	310,000	310,000	100%	-	76,751	1,868	4%	21%
All other	3,690,000	2,458,467	67%	(1,231,533)	1,754,080	455,156	35%	85%
Total revenues	66,264,111	65,216,811	98%	(1,047,300)	4,628,496	2,387,210	2%	1%

FY2026 Revenue Budget Execution & Variance Analysis (YTD data as of 3.31.2026)

FY2026 Tuition and Fees still projected higher than budgeted and FY2025

- Total Net Tuition & Fees projection higher by 2% to October budget
- State Operating Appropriations – no further updates from March
- Impact (-\$1.2M) to ‘All other’ revenue related to interest earnings budgets/projections discussed in January
- Total Revenue projections within 98% of budgeted and roughly \$2.3M higher than FY2025 largely due to graduate credit hours

E&G Fund Revenues

	RESILIENCY PLAN ANALYSIS APRIL 2026						
	JUNE Budget (Pre-resiliency Plan)	FY2026 Revised Budget (Resiliency Plan)	Revised Budget Minus JUNE Budget	Current FY2026 Projection (as of 3.31.2026)	2026 Projection compared to JUNE Budget	% Projection compared to JUNE Budget	2026 Projection compared to Revised Budget
Revenues							
Gross tuition and fees	40,034,000	37,945,000	(2,089,000)	38,567,083	(1,466,917)	-3.7%	622,083
Less fee remissions	(5,318,000)	(5,162,000)	156,000	(5,158,861)	159,139	-3.0%	3,139
Net Tuition & Fees	34,716,000	32,783,000	(1,933,000)	33,408,222	(1,307,778)	-3.8%	625,222
					-		-
State operating appropriations	29,302,000	29,301,951	(49)	28,860,962	(441,038)	-1.5%	(440,989)
					-		-
State debt service appropriations	179,160	179,160	-	179,160	-	0.0%	-
Indirect cost recovery	310,000	310,000	-	310,000	-	0.0%	-
All other	3,885,000	3,690,000	(195,000)	2,458,467	(1,426,533)	-36.7%	(1,231,533)
Total revenues	68,392,160	66,264,111	(2,128,049)	65,216,811	(3,175,349)	-4.6%	(1,047,300)

FY2026 Revenue Budget Execution & Resiliency Plan Analysis

- Net Tuition and Fees projection is greater than Revised by +\$625,222
 - Compared to June Budget: -\$1.3M | -3.8%
- Total Revenues down -\$1.047M Compared to Resiliency Plan budget
 - Compared to June Budget: -\$3.1M | -4.6%

E&G Fund Expenses

	Est Final Prior FY	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS						
	FY2025	FY2026 BUDGET	FY2026 YTD Actuals (as of 3.31.2026)	YTD Actuals % of Budget	Last Reported Projection (as of 2.28.2026)	Current FY2026 Projection (as of 3.31.2026)	\$ Changes from Last Projection	% Change from Last Projection
Expenses								
Salary & Wages	32,615,263	32,300,000	20,266,684	63%	32,438,707	32,327,704	(111,003)	-0.34%
Benefits: Health	7,979,990	7,483,379	5,081,925	68%	7,637,567	7,661,641	24,074	0.32%
Benefits: Retirement	8,444,131	7,918,635	5,377,506	68%	8,081,792	8,107,266	25,474	0.32%
Benefits: Other	3,248,898	3,046,712	2,069,007	68%	3,109,487	3,119,288	9,801	0.32%
Supplies & Services	14,378,648	14,313,497	12,370,313	86%	15,165,245	15,427,986	262,741	1.73%
Capital Expenditures	-	12,681	16,164	127%	113,673	113,673	(0)	0.00%
Institutional Student Aid	77,764	-	47,080	0%	66,321	66,321	(0)	0.00%
Net Fund Transfers	3,118,725	2,496,260	475,390	19%	2,496,000	2,496,000	-	0.00%
Total expenses	69,863,419	67,571,164	45,704,070	68%	69,108,792	69,319,877	211,085	0.3%

FY2026 Expense Updates (YTD data as of 3.31.2026)

- Salary & Wages: New model continues to show savings compared to budget
- Benefits modeling remains challenging due to composite charges and timing
 - Business Services, Budget and HR looking at alternative approaches
- Supplies & Services: Increased expense related to 'self-financing' remainder of Workday implementation, additional contracts, pre-paids
 - Restoration of legacy processes for internal sales impacting budgets
- Capital Expenditures projections from old modeling: monitoring FY2026 data
- Net Fund Transfers larger than FY2025 with core drivers being fund balance re-alignment of grants and Athletics – no deviation from plan seen in data

E&G Fund Expenses

	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS		VARIANCES & AVERAGE ANNUAL GROWTH RATES (AAGR)					
	FY2026 BUDGET	Current FY2026 Projection (as of 3.31.2026)	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
Expenses								
Salary & Wages	32,300,000	32,327,704	100%	27,704	12,033,316	(287,559)	1%	2%
Benefits: Health	7,483,379	7,661,641	102%	178,262	2,401,454	(318,349)	1%	2%
Benefits: Retirement	7,918,635	8,107,266	102%	188,631	2,541,130	(336,865)	5%	3%
Benefits: Other	3,046,712	3,119,288	102%	72,576	977,705	(129,610)	1%	0%
Supplies & Services	14,313,497	15,427,986	108%	1,114,489	1,943,184	1,049,337	7%	9%
Capital Expenditures	12,681	113,673	896%	100,992	(3,483)	113,673		
Institutional Student Aid	-	66,321	0%	66,321	(47,080)	(11,444)		
Net Fund Transfers	2,496,260	2,496,000	100%	(260)	2,020,870	(622,725)		
Total expenses	67,571,164	69,319,877	103%	1,748,713	21,867,094	(543,542)	3%	4%

FY2026 Expense Budget Execution & Variance Analysis (YTD data as of 3.31.2026)

Total expenses projected to be +\$1.7M over revised October budget

- Workday implementation costs exceeding lease agreement
 - Additional services to help with implementation will add expense
- Projected Salary & Benefits higher than budget but less than FY2025 overall (monitoring closely)
 - Next slide shows savings compared to June Budget
- Transfers *should* return to normal after automatic journals are enacted

E&G Fund Expenses

RESILIENCY PLAN ANALYSIS APRIL 2026

	JUNE Budget (Pre-resiliency Plan)	FY2026 Revised Budget (Resiliency Plan)	Revised Budget Minus JUNE Budget	Current FY2026 Projection (as of 3.31.2026)	2026 Projection compared to JUNE Budget	% Projection compared to JUNE Budget	2026 Projection compared to Revised Budget
Expenses							
Salary & Wages	33,957,000	32,300,000	(1,657,000)	32,327,704	(1,629,296)	-4.8%	27,704
Benefits: Health	8,213,000	7,483,379	(729,621)	7,661,641	(551,359)	-6.7%	178,262
Benefits: Retirement	8,303,000	7,918,635	(384,365)	8,107,266	(195,734)	-2.4%	188,631
Benefits: Other	3,266,000	3,046,712	(219,288)	3,119,288	(146,712)	-4.5%	72,576
Supplies & Services	15,006,000	14,313,497	(692,503)	15,427,986	421,986	2.8%	1,114,489
Capital Expenditures	92,000	12,681	(79,319)	113,673	21,673	23.6%	100,992
Institutional Student Aid	-	-	-	66,321	66,321	0.0%	66,321
Net Fund Transfers	2,831,000	2,496,260	(334,740)	2,496,000	(335,000)	-11.8%	(260)
Total expenses	71,668,000	67,571,164	(4,096,836)	69,319,877	(2,348,123)	-3.3%	1,748,713

FY2026 Expense Budget Execution & Resiliency Plan Analysis

Total expenses projected to be +\$1.75M over revised October budget

- However, nearly \$2.35M will be realized compared to June's expense budget
 - Most savings compared to JUNE budget (-\$2.5M) are in Labor
 - This is the direct impact of the Resiliency Plan on expenses & transfers
- Expenses greater than resiliency plan estimates
 - Benefits and S&S as primary examples

E&G Fund Net Income

	Est Final Prior FY	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS						
	FY2025	FY2026 BUDGET	FY2026 YTD Actuals (as of 3.31.2026)	YTD Actuals % of Budget	Last Reported Projection (as of 2.28.2026)	Current FY2026 Projection (as of 3.31.2026)	\$ Changes from Last Projection	% Change from Last Projection
Net Income (Loss)	(7,033,818)	(1,307,053)			(4,124,182)	(4,103,066)	21,116	0.51%
Margin As a % of Revenue	-11.2%	-2.0%			-6%	-6%		
Fund Balance Information								
Beginning Fund Balance	3,471,769	(3,562,049)			(3,562,049)	(3,562,049)	-	0.0%
Additions/(Deductions)		1,500,000			8,840,778	8,840,778	-	0.0%
Ending Fund Balance	(3,562,049)	(3,369,102)			1,154,547	1,175,663	21,116	
Balance as a % of Revenue	-5.67%	-5.08%			1.78%	1.80%		0.03%
Months of Operating Balance	(0.7)	(0.6)			0.2	0.2	0.0	
Additional Information								
% of Revenue that is Tuition	50.5%	49.5%	57.0%		51.1%	51.2%		0.34%
Remission Rate	14.3%	13.6%	12.7%		13.4%	13.4%		0.00%
Wages and Benefits as % of Total:	74.8%	75.1%	71.8%		74.2%	73.9%		-0.40%

FY2026 Net Income & Fund Balance Updates (YTD data as of March 31, 2026)

- Net Income Projections show a growth of 0.51% from last reported
- Net loss in excess of -\$4.1M projected is comprised of:
 - Starting net loss of adjusted budget -\$1.3M
 - Total Revenues \$-1.05M less than October budget
 - Total Expenses \$1.75M greater than October budget
- Compounded with negative fund balance of FY 2025 (-\$3.5M), total net loss requires use of 1-time funding (ERC) to achieve positive balance for FY26
 - Cash Flow impacts will be discussed after future projections slide

E&G Fund Net Income

	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS		VARIANCES & AVERAGE ANNUAL GROWTH RATES (AAGR)					
	FY2026 BUDGET	Current FY2026 Projection (as of 3.31.2026)	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
Net Income (Loss)	(1,307,053)	(4,103,066)		(2,796,013)	(1,307,053)	2,930,752	-7%	-81%
Margin As a % of Revenue	-2.0%	-6%		-4%	-2%	5%		
Fund Balance Information								
Beginning Fund Balance	(3,562,049)	(3,562,049)	100%	-	(3,562,049)	(7,033,818)	-2%	-43%
Additions/(Deductions)	1,500,000	8,840,778	589%	7,340,778	1,500,000	8,840,778		
Ending Fund Balance	(3,369,102)	1,175,663		4,544,765	(3,369,102)	4,737,712	-6%	-28%
Balance as a % of Revenue	-5.08%	1.80%						
Months of Operating Balance	(0.6)	0.2						
Additional Information								
% of Revenue that is Tuition	49.5%	51.2%						
Remission Rate	13.6%	13.4%						
Wages and Benefits as % of Total:	75.1%	73.9%						

FY2026 Net Income & Fund Balance Execution with Variance Analysis

Recurring negative fund balance requires use of ERC to maintain operations at current service levels

- Emergency state support will not materialize until late June at earliest
- Average Annual Growth Rate of fund balance since 2021 is -28%
- Recurring use of fund balance and 1-time funds to sustain operations represents a significant challenge to restoring $R \geq C$ for near-term sustainability without additional fiscal support or extensive changes

FY 2027
Projected Budget with Proposed
Tuition and Fee Rates
for Academic Year 2026-27

Early FY 2027 Budget Assumptions

(As of April 2026, subject to change)

REVENUE ASSUMPTIONS

1. Tuition & Fees – Assumed at TAC rates then 5% thereafter
 - A. Enrollment projections currently showing declines (-2.93%, -2.17%, -2.22%)
 - B. Future enrollment adjustment post ‘Budget Note’ implementation likely
2. Remissions – Final year of increased remissions, then starting decline to target
3. State Revenue as modeled post FY2026 ‘True-up’; future may need adjustment
4. Total revenues increase mostly due to state revenue growth (49/51 split)
5. All other sources as modeled with limited changes (back to baseline)

EXPENSE ASSUMPTIONS

1. Second year of resiliency plan cuts modeled and net against labor growth
2. Benefits see modest growth (2nd year of biennium, but smaller headcounts)
3. S&S continues to grow and will likely require additional changes
4. Transfers maintaining at proportional level to labor categories post resiliency

NET INCOME

FY2027 net income loss will consume all fund balance from FY2026

Education and General – Future Fiscal Year Projections to June 30, 2029 (E&G Fund): AS MODELED

	Current FY2026 Projection (as of 3.31.2026)	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	38,567,083	39,095,540	528,457	1.37%	39,744,397	648,857	1.66%	40,494,288	749,891	1.89%
Less fee remissions	(5,158,861)	(5,500,000)	(341,139)	-6.61%	(5,440,000)	60,000	-1.09%	(5,060,000)	380,000	-6.99%
Net Tuition & Fees	33,408,222	33,595,540	187,318	0.56%	34,304,397	708,857	2.11%	35,434,288	1,129,891	3.29%
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	2,458,467	2,540,945	82,477	3.35%	2,626,189	85,244	3.35%	2,714,292	88,104	3.35%
Total revenues	65,216,811	66,669,562	1,452,750	2.23%	68,758,143	2,088,581	3.13%	71,260,580	2,502,437	3.64%
Expenses										
Salary & Wages	32,327,704	32,507,780	180,077	0.56%	33,658,131	1,150,351	3.54%	34,694,325	1,036,194	3.08%
Benefits: Health	7,661,641	7,666,714	5,072	0.07%	7,971,979	305,266	3.98%	8,254,360	282,380	3.54%
Benefits: Retirement	8,107,266	8,112,633	5,367	0.07%	8,435,654	323,021	3.98%	8,734,459	298,804	3.54%
Benefits: Other	3,119,288	3,121,353	2,065	0.07%	3,245,636	124,283	3.98%	3,360,602	114,966	3.54%
Supplies & Services	15,427,986	15,969,508	541,522	3.51%	16,530,000	560,492	3.51%	17,110,000	580,000	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	2,500,715	4,715	0.19%	2,597,517	96,801	3.87%	2,686,515	88,998	3.43%
Total expenses	69,319,877	69,992,703	672,826	0.97%	72,556,918	2,564,215	3.66%	74,962,260	2,405,342	3.32%
Net Income (Loss)	(4,103,066)	(3,323,142)	779,924	19.01%	(3,798,775)	(475,633)	-14.31%	(3,701,680)	97,095	2.56%
Margin As a % of Revenue	-6%	-5%			-6%			-5%		
Fund Balance Information										
Beginning Fund Balance	(3,562,049)	1,175,663	4,737,712	133%	(2,147,479)	(3,323,142)	-283%	(5,946,254)	(3,798,775)	177%
Additions/(Deductions)	8,840,778		(8,840,778)	-100%		-		-	-	
Ending Fund Balance	1,175,663	(2,147,479)	(3,323,142)	-283%	(5,946,254)	(3,798,775)	177%	(9,647,934)	(3,701,680)	62%
Balance as a % of Revenue	1.80%	-3.22%		-5.02%	-8.65%		-5.43%	-13.54%		-4.89%
Months of Operating Balance	0.2	(0.4)	(0.6)		(1.0)	(0.7)		(1.6)	(0.6)	
Additional Information										
% of Revenue that is Tuition	51.2%	50.4%		-1.63%	49.9%		-0.99%	49.7%		-0.33%
Remission Rate	13.4%	14.1%		5.17%	13.7%		-2.71%	12.5%		-8.71%
Wages and Benefits as % of Total:	73.9%	73.4%		-0.59%	73.5%		0.04%	73.4%		-0.06%

Cash Flow

Assumptions - Revenue

REVENUE

- Student enrollment (forecast based on historical)
- Student accounts (actual vs billed)
- Foundation dollars (discussions with VPUA)

Assumptions - Expenses

EXPENSES

- Labor and OPE
 - Resiliency Plan
 - Salary increases
- Contract and general inflation
- Debt Service as scheduled

SOUTHERN OREGON UNIVERSITY

Cash Flow Forecast

Cash Date	3/31/2026
Starting cash on hand	\$ 18,070,525
Less: outstanding payments	\$ (704,939)
Less: fiduciary funds	\$ (8,700,000)
Available cash on hand	\$ 8,665,586

Cash flow Starting date: Apr 2026

COLOR CODING

Cash below debt payment level for following month

CAN'T MAKE PAYROLL

! Land sale reserve needed

Estimate E-Board Allocations

	End FY2026			Start FY2027			FY2027									End FY2027		
	4/01/2026	5/01/2026	6/01/2026	7/01/2026	8/01/2026	9/01/2026	10/01/2026	11/01/2026	12/01/2026	01/01/2027	2/01/2027	3/01/2027	4/01/2027	5/01/2027	6/01/2027			
	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27			
Cash on hand (beginning of month)	\$ 8,665,586	\$ 10,363,959	\$ 5,769,733	\$ 7,062,161	\$ 9,183,903	\$ 3,472,750	\$ 16,202,575	\$ 18,491,947	\$ 11,173,242	\$ 14,779,326	\$ 17,796,331	\$ 10,667,976	\$ 13,738,587	\$ 14,218,813	\$ 6,769,132			
Cash receipts																		
Payment on Accounts Receivable - Students	\$ 4,047,950	\$ 1,365,300	\$ 1,829,250	\$ 1,829,250	\$ 1,219,500	\$ 11,974,500	\$ 2,394,900	\$ 1,596,600	\$ 11,225,250	\$ 2,245,050	\$ 1,496,700	\$ 10,476,000	\$ 2,095,200	\$ 1,396,800	\$ 1,869,750			
Payment on Accounts Receivable - Grants	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000			
State Appropriations	\$ 5,071,694	\$ -	\$ 7,500,000	\$ 10,844,694	\$ -	\$ 7,500,000	\$ 7,662,694	\$ -	\$ -	\$ 7,662,694	\$ -	\$ -	\$ 5,258,694	\$ -	\$ -			
Recovery of Accounts Receivable in Collections	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000			
Foundation Reimbursements	\$ 650,000	\$ 2,850,000	\$ 1,000,000			\$ 650,000			\$ 650,000	\$ 750,000		\$ 650,000	\$ 750,000		\$ 1,000,000			
Interest Income	\$ 91,585	\$ 65,896	\$ 50,582	\$ 54,890	\$ 61,963	\$ 42,926	\$ 85,358	\$ 92,990	\$ 68,594	\$ 80,614	\$ 90,671	\$ 66,910	\$ 77,145	\$ 78,746	\$ 53,914			
Other Revenue	\$ 345,000	\$ 282,500	\$ 282,500	\$ 345,000	\$ 282,500	\$ 282,500	\$ 345,000	\$ 282,500	\$ 282,500	\$ 345,000	\$ 282,500	\$ 282,500	\$ 345,000	\$ 282,500	\$ 282,500			
Miscellaneous Income	\$ 67,797	\$ 36,475	\$ 22,269	\$ 11,522	\$ 57,047	\$ 50,842	\$ 57,693	\$ 41,429	\$ 22,689	\$ 105,029	\$ 41,583	\$ 80,310	\$ 67,797	\$ 36,475	\$ 22,269			
Total cash receipts	\$ 10,749,025	\$ 5,075,171	\$ 11,159,601	\$ 13,560,356	\$ 2,096,009	\$ 20,975,768	\$ 11,020,645	\$ 2,488,518	\$ 12,724,033	\$ 11,663,387	\$ 2,386,453	\$ 12,030,720	\$ 9,068,835	\$ 2,269,520	\$ 3,703,432			
Total cash available	\$ 19,414,612	\$ 15,439,130	\$ 16,929,334	\$ 20,622,517	\$ 11,279,913	\$ 24,448,518	\$ 27,223,219	\$ 20,980,465	\$ 23,897,276	\$ 26,442,713	\$ 20,182,785	\$ 22,698,695	\$ 22,807,422	\$ 16,488,334	\$ 10,472,565			
Cash paid out																		
Labor & OPE	\$ 5,924,703	\$ 5,937,612	\$ 5,557,424	\$ 4,934,037	\$ 4,874,204	\$ 5,171,930	\$ 5,929,006	\$ 5,929,006	\$ 5,929,006	\$ 5,740,450	\$ 5,929,006	\$ 5,915,710	\$ 5,915,710	\$ 5,942,303	\$ 5,575,405			
Accounts Payable Disbursements (<\$500,000 annually)	\$ 547,428	\$ 2,132,242	\$ 407,013	\$ 980,917	\$ 1,515,809	\$ 2,204,000	\$ 1,137,000	\$ 1,869,000	\$ 1,177,000	\$ 1,249,000	\$ 1,862,000	\$ 1,516,000	\$ 567,000	\$ 2,207,000	\$ 421,000			
Accounts Payable Disbursements - Aladdin Food Services	\$ 527,200	\$ 742,040	\$ 592,118	\$ 491,123	\$ 514,807	\$ 137,000	\$ 379,000	\$ 403,000	\$ 355,000	\$ 592,000	\$ 652,000	\$ 692,000	\$ 546,000	\$ 768,000	\$ 613,000			
Accounts Payable Disbursements - Insurance	\$ 137,413	\$ 137,413	\$ 137,734	\$ 130,770	\$ 48,406	\$ 115,000	\$ 147,000	\$ 101,000	\$ 129,000	\$ 139,000	\$ 142,000	\$ 98,000	\$ 142,000	\$ 142,000	\$ 143,000			
Accounts Payable Disbursements - P-Card Payments	\$ 421,092	\$ 415,136	\$ 363,770	\$ 426,295	\$ 307,948	\$ 338,000	\$ 391,000	\$ 405,000	\$ 464,000	\$ 322,000	\$ 380,000	\$ 360,000	\$ 436,000	\$ 430,000	\$ 377,000			
Accounts Payable Disbursements - Risepoint	\$ 302,000	\$ -	\$ 315,000	\$ -	\$ 315,000	\$ -	\$ -	\$ 381,000	\$ -	\$ -	\$ -	\$ -	\$ 331,000	\$ -	\$ 345,000			
Accounts Payable Disbursements - La Clinica	\$ 349,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 441,840	\$ 388,318	\$ -	\$ -	\$ 362,904	\$ 500	\$ 361,000	\$ -	\$ -			
Accounts Payable Disbursements - Ellucian	\$ 63,017	\$ 65,317	\$ 251,425	\$ 634,310	\$ 33,693	\$ 66,000	\$ 136,000	\$ 176,000	\$ 68,000	\$ 33,000	\$ 32,000	\$ 98,000	\$ 65,000	\$ 68,000	\$ 260,000			
Accounts Payable Disbursements - Foundation Projects	\$ 425,000																	
Accounts Payable Disbursements - Workday	\$ 67,182	\$ 7,140	\$ -	\$ 968,010	\$ 800	\$ -	\$ 2,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 125,000	\$ 70,000	\$ 7,000	\$ -			
Debt Service																		
Debt Service - State of Oregon (Capital Bonds)	\$ -	\$ -	\$ -	\$ 2,683,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386,033	\$ -	\$ -	\$ -	\$ -	\$ -			
Debt Service - OR Dept of Energy (SELP)	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253	\$ 19,253			
Debt Service - CHF-Ashland, LLC (Student Housing)	\$ -	\$ -	\$ 2,048,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,057,015			
Debt Service - Workday Financing	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645	\$ 135,645			
Other expenses																		
Workday Implementation - Alchemy (not financed)	\$ 131,509	\$ 77,600	\$ 39,455	\$ 34,469	\$ 41,598	\$ 59,114	\$ 13,528	\$ -	\$ 169,030	\$ -	\$ -	\$ -						
Other expenses or 1-time entries																		
Subtotal	\$ 9,050,652	\$ 9,669,397	\$ 9,867,173	\$ 11,438,614	\$ 7,807,163	\$ 8,245,943	\$ 8,731,273	\$ 9,807,223	\$ 9,117,950	\$ 8,646,382	\$ 9,514,809	\$ 8,960,109	\$ 8,588,609	\$ 9,719,201	\$ 9,946,318			
Total cash paid out	\$ 9,050,652	\$ 9,669,397	\$ 9,867,173	\$ 11,438,614	\$ 7,807,163	\$ 8,245,943	\$ 8,731,273	\$ 9,807,223	\$ 9,117,950	\$ 8,646,382	\$ 9,514,809	\$ 8,960,109	\$ 8,588,609	\$ 9,719,201	\$ 9,946,318			
Cash on hand (end of month)	\$ 10,363,959	\$ 5,769,733	\$ 7,062,161	\$ 9,183,903	\$ 3,472,750	\$ 16,202,575	\$ 18,491,947	\$ 11,173,242	\$ 14,779,326	\$ 17,796,331	\$ 10,667,976	\$ 13,738,587	\$ 14,218,813	\$ 6,769,132	\$ 526,247			
Utilization of Land Sales Reserve Portion																		

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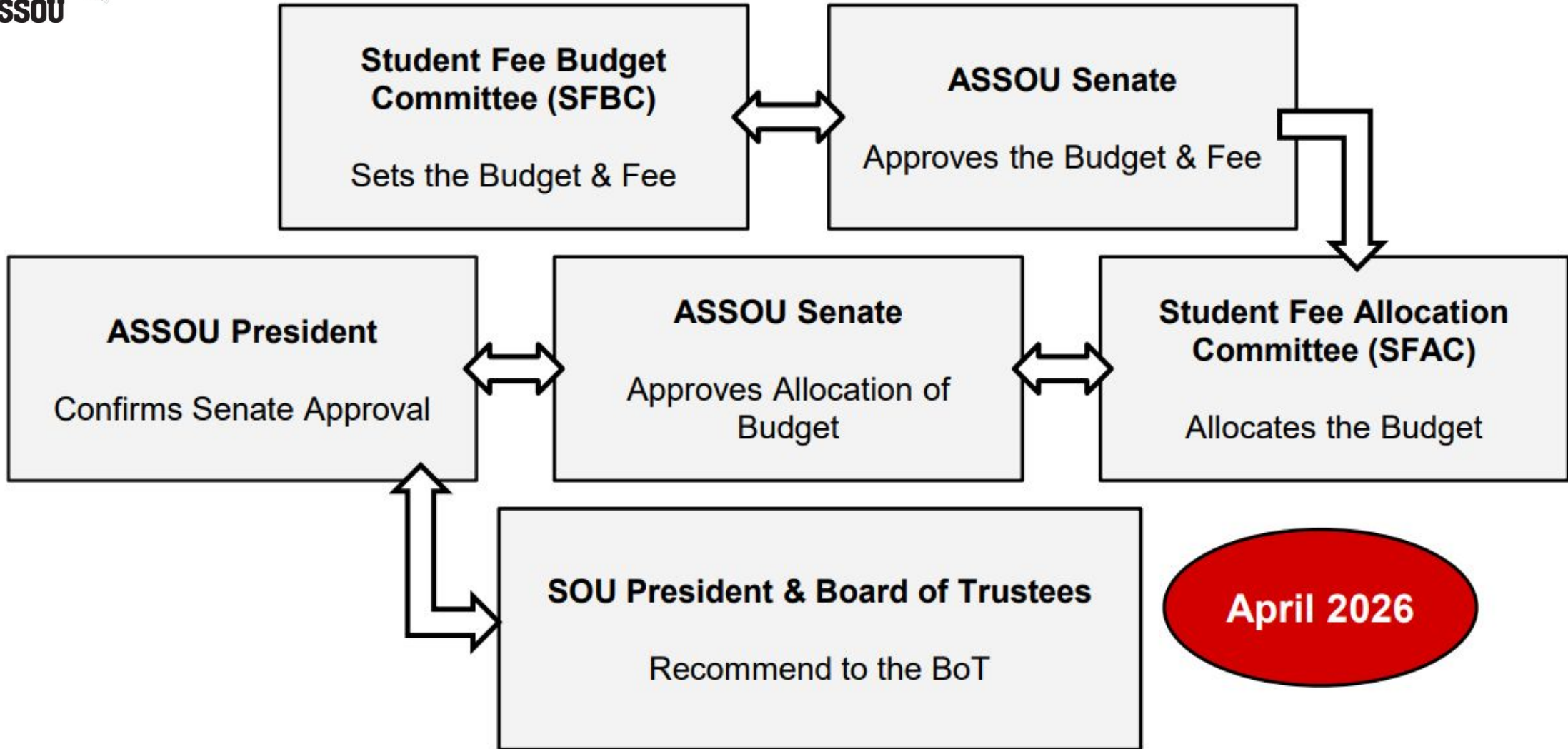
Mandatory Student Incidental Fee for Academic Year 2026-2027



Student Controlled Fees

Green tag fee, Rec Center Fee, and the Student Incidental Fee

Student Fee Process:





Green Tag Fee:

Current Green Fund Balance: ~\$175,839.83

At:	\$14	\$15	\$10
Per Quarter	\$75,180	\$80,550	\$53,700
Per Year (FWS)*	\$225,540	\$241,650	\$161,100

Motion: Keep the Green Tag Fee at \$14

Vote record: 4,0,0

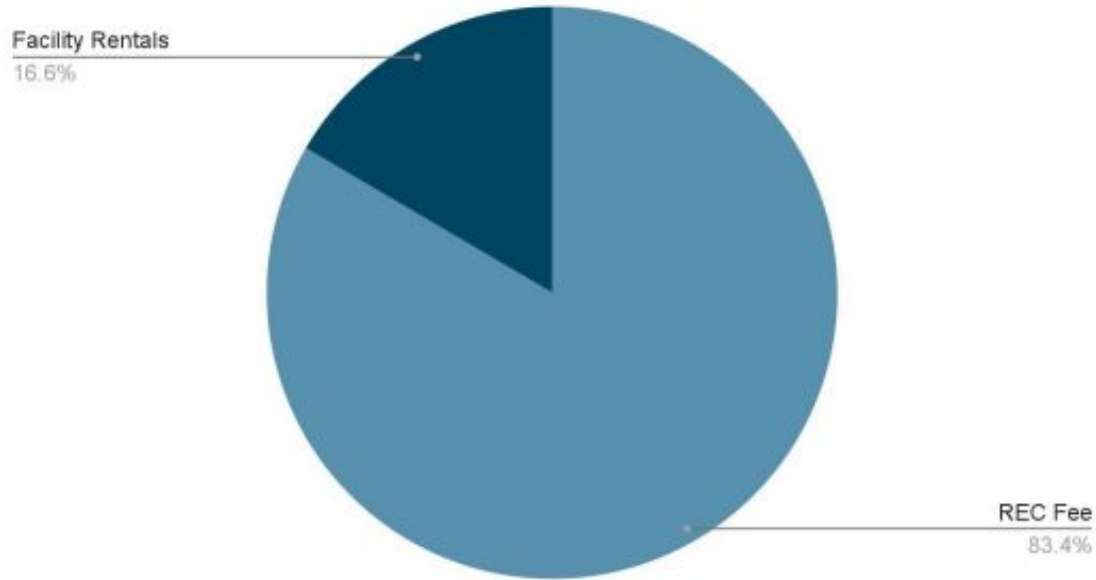
Dissent: N/A

Appeals/Ammendments: N/A

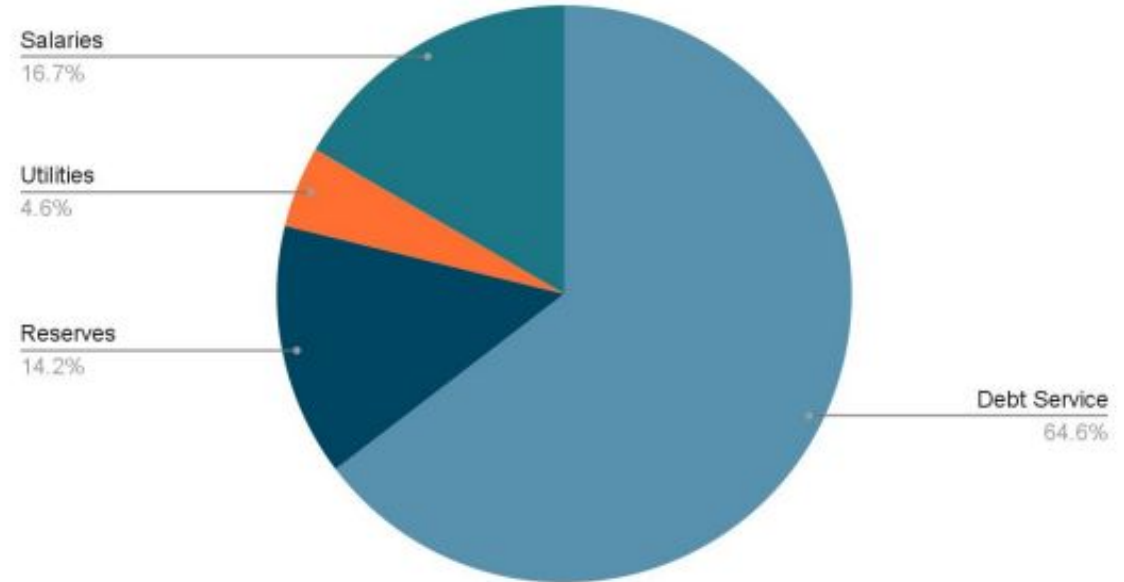


Rec Center Fee:

REVENUES



EXPENSES



From 25-26



Rec Center Fee:

Year	2017	2020	2023	2026
REC Fee amount	\$95	\$104 (+9.5%)	\$118 (+13.5%)	\$130 (+10.1%)

Motion: Increase the Rec Fee to \$130

Vote record: 4,0,0

Dissent: N/A

Appeals/Ammendments: N/A

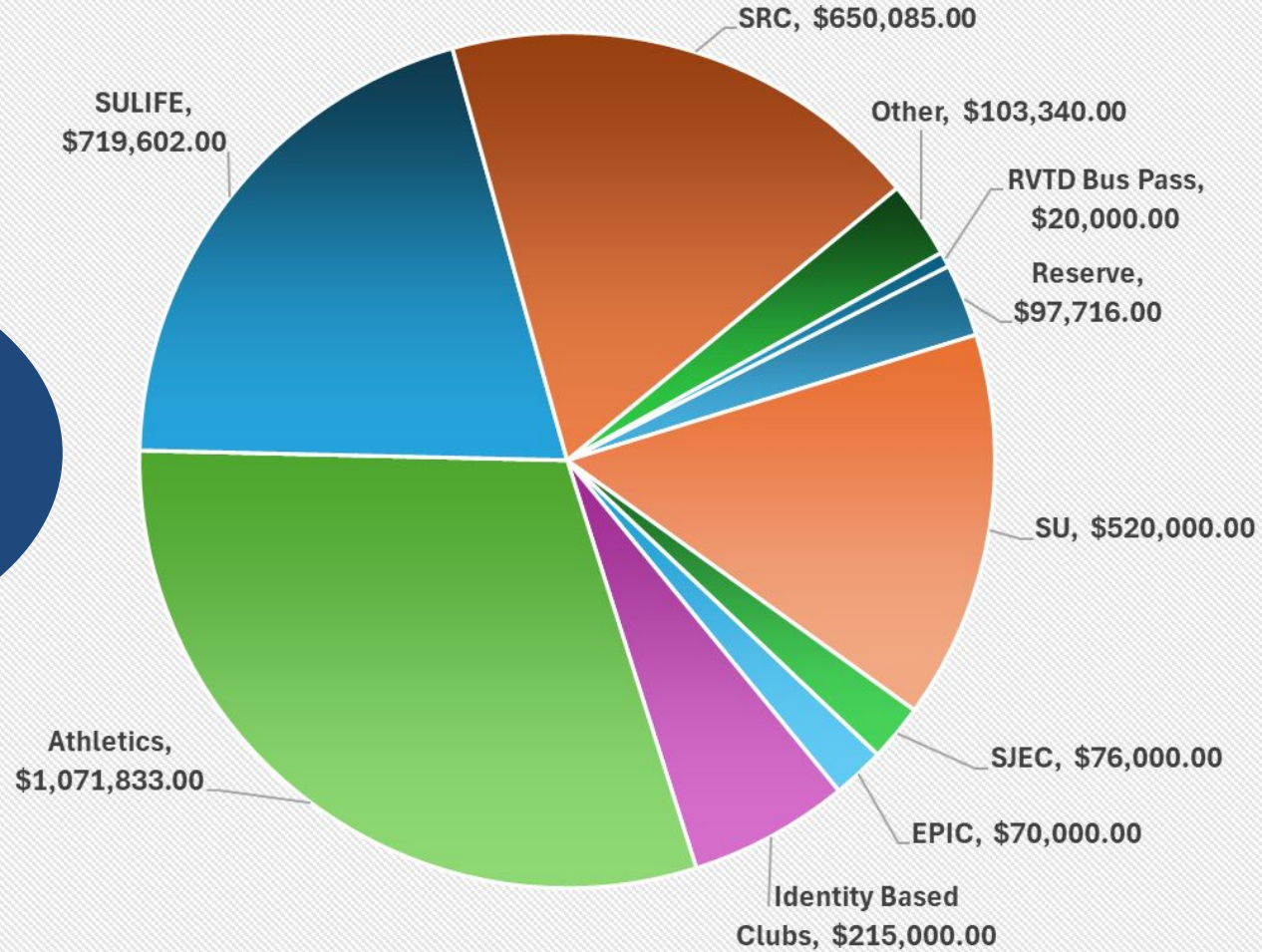


Student Incidental Fee:



25-26 Budget Allocation

**25/26 Total Generated
\$3,543,576.00**



■ Reserve ■ SU ■ SJEK ■ EPIC ■ Identity Based Clubs ■ Athletics ■ SULIFE ■ SRC ■ Other ■ RVTD Bus Pass



Student Incidental Fee:



Student Fee - **\$476 (4.39% increase (\$20 increase,\$60 Annual))**
FY26 Budget = **\$3,543,576.00**

Revenue

FY27 Forecast: **\$3,360,100.00**

FY27 Lower: \$3,270,861.00

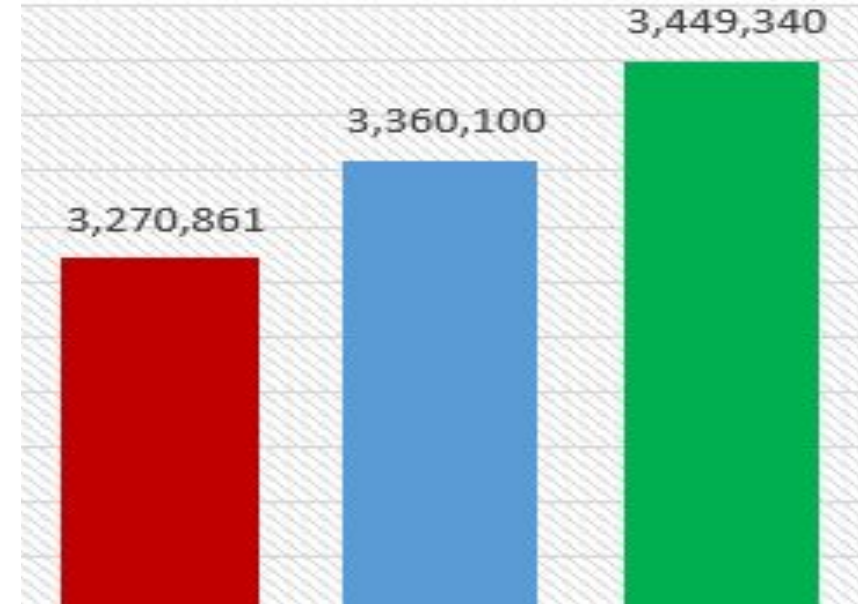
FY27 Upper: \$3,449,340.00

Total Reductions

Forecast: **\$183,476.00**

Lower: \$272,715.00

Upper: \$94,236.00



Motion: Raise the student fee by \$20

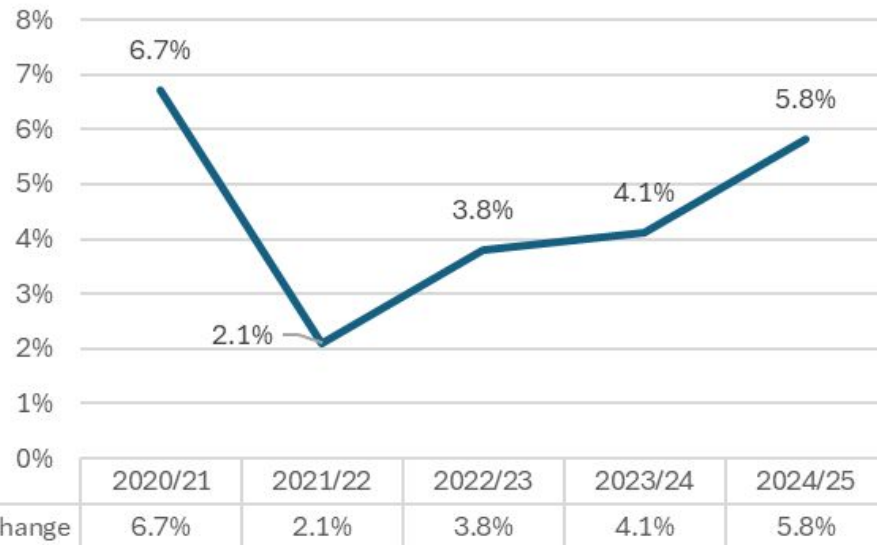
Vote Record: 3,1,0

Dissent: 1 opposed voter: Wish to see the student fee increased by a lesser amount

Appeals/Amendments: N/A

Student Incidental Fee Historically:

Student Incidental Fee Rate 2020-2025
Percent Change Per Year



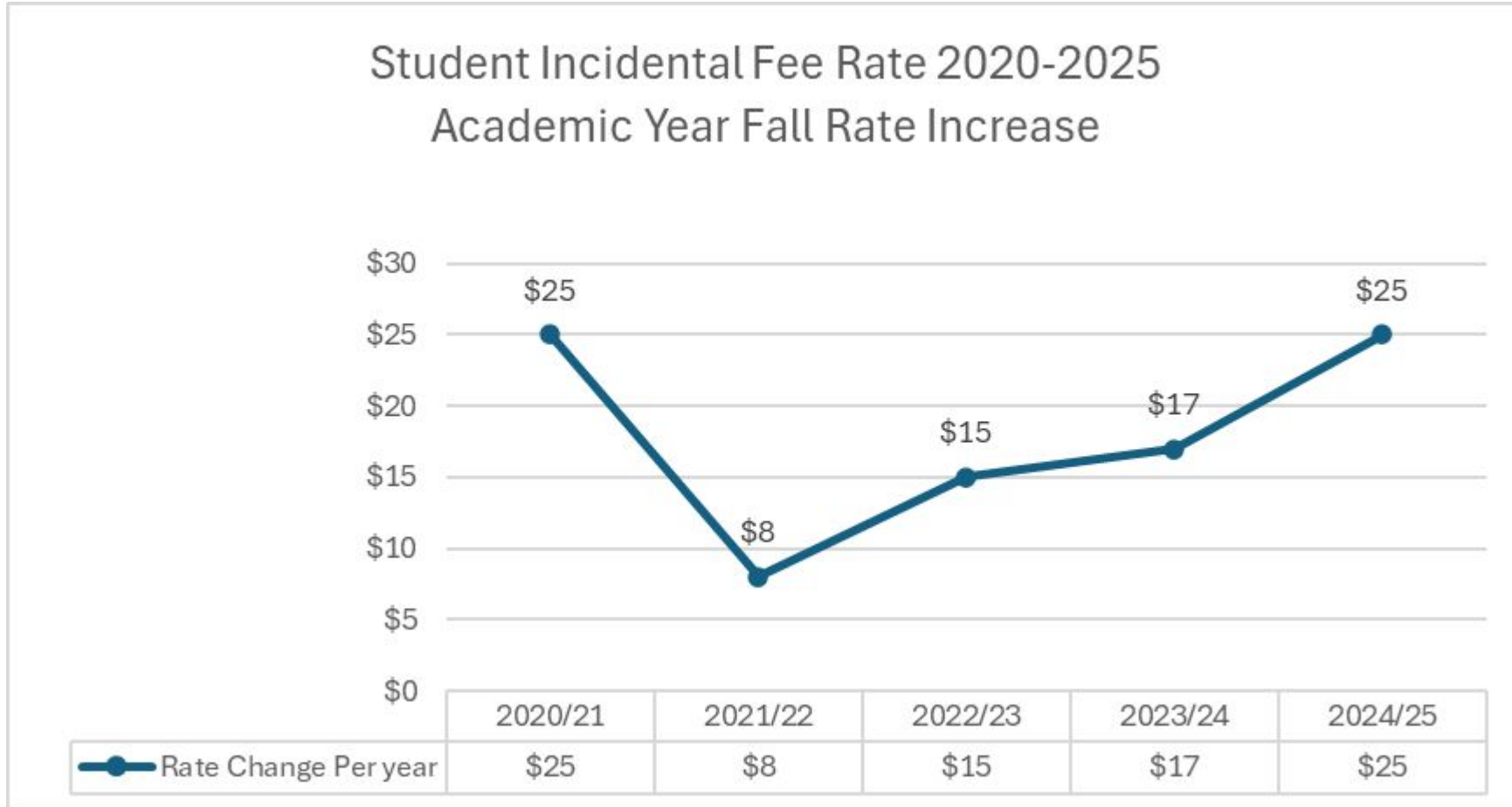
Student Incidental Fee Rate 2020-2025
Academic Year Fall Rate Increase



5-Year Average: +4.5%



Student Incidental Fee Historically:



5-Year Average Increase: \$18



Summary:

Rec Center Fee

Motion: Increase the Rec Fee to \$130

Vote record: 4,0,0

Dissent: N/A

Appeals/Amendments: N/A

Green Tag Fee

Motion: Keep the Green Tag Fee at \$14

Vote record: 4,0,0

Dissent: N/A

Appeals/Amendments: N/A

Student Incidental Fee

Motion: Raise the student fee by \$20

Vote Record:

Dissent: 1 opposed voter: Wish to see the student fee increased by a lesser amount

Appeals/Amendments: N/A

Mandatory Student Incidental Fees

Statute: ORS 352.105



Per ORS 352.105, public universities in Oregon listed in ORS 352.002 have to collect mandatory incidental fees at the request of their recognized student government by following a process established by that government. The student government is obligated to:

1. Collaborate in good faith with the university's governing board and president before finalizing the mandatory incidental fee collection process.
2. Apprise the board and president of the process and any subsequent changes.

The process may include a student body referendum. Once collected, these fees must be allocated by the recognized student government.

Components and Procedures of the Mandatory Incidental Student Fees

1. Incidental Student Fee
2. Green Tag Fee
3. Student Recreation Center Fee
 - Shall be recommended by ASSOU to the university president
 - Shall be recommended by the president to the governing board
 - Shall be adopted by the governing board (not subject to HECC review or approval)

Note: By Student Referendum, the Student Recreation Center Fee may only be adjusted once every three years. This is that year!

Mandatory Incidental Fees

- **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 DOES NOT DETERMINE INCIDENTAL FEES

Recommended Fee Schedule as Approved March 2026 by ASSOU



ACADEMIC YEAR (Fall, Winter, Spring terms) Rates								SUMMER RATES			
Mandatory Incidental Fees (Student Fee Process)	Current Fee Per SCH	Current Per AY (24 SCH)	Proposed Fee Per SCH	Proposed Per AY (24 SCH)	\$ ▲ Per Term	\$ ▲ per AY	% ▲	Prior Summer Rates	Proposed Summer Rates	\$ ▲ Per Term	% ▲
Student Incidental (per SCH)	\$57.00		\$59.50					\$12.00	\$12.53	\$0.53	
<i>Single Fee Cap</i>	\$456.00	\$1,368.00	\$476.00	\$1,428.00	\$20.00	\$60.00	4.39%	\$96.00	\$100.21	\$4.21	4.39%
Green Tag (per SCH)	\$1.75		\$1.75					\$1.75	\$1.75	\$0.00	
<i>Single Fee Cap</i>	\$14.00	\$42.00	\$14.00	\$42.00	\$0.00	\$0.00	0.00%	\$14.00	\$14.00	\$0.00	0.00%
Student Rec Center (per SCH)	\$14.75		\$16.25					\$14.75	\$16.25	\$1.50	
<i>Single Fee Cap</i>	\$118.00	\$354.00	\$130.00	\$390.00	\$12.00	\$36.00	10.17%	\$118.00	\$130.00	\$12.00	10.17%
Composite Incidental Fees (per SCH):	\$73.50	\$1,764.00	\$77.50	\$1,860.00	\$32.00	\$96.00	5.44%	\$73.50	\$77.50	\$4.00	5.44%

Reminders:

1. By Student Referendum, the Student Recreation Center Fee may only be adjusted **once every three years**. This is that year!
2. The Incidental Fee is not subject to HECC review or approval.



MANDATORY STUDENT INCIDENTAL FEES – JOINT RECOMMENDATION
 For July 1, 2026 through June 30, 2027 & Summer Term 2026

Date: April 3rd, 2026
 To: The Board of Trustees of Southern Oregon University
 From: Associated Students of Southern Oregon University (ASSOU)

DESCRIPTION OF FUNDS

Mandatory Incidental Fees as authorized and collected according to ORS 352.105. Fees include:

<u>STUDENT INCIDENTAL FEE - Per Student Credit Hour (SCH)</u>	
Incidental Fee per SCH for Academic Year 2026 - 27	\$59.50
Incidental Fee per SCH for Prior Academic Year 2025 - 26	\$57.00
\$ Change per SCH from Prior Academic Year per SCH:	\$2.50
% Change from Prior Academic Year per SCH:	4.39%
Fee Cap per term (8 SCH) for Single Fee Assessment:	\$476.00
Incidental Fee - Summer Term 2026	\$12.53
Incidental Fee - Prior Summer Term	\$12.00
\$ Change from Prior Academic Year per SCH:	\$0.53
% Change from Prior Academic Year per SCH:	4.39%
Fee Cap per term (8 SCH) for Single Fee Assessment:	\$100.21

Programs Supported

Athletics (Incidental Fee Supported Programs), Campus Recreation (Incidental Fee Supported Programs), Student Life & Educational Activities, Indirect Budget Authority Support (e.g. OCA Art Gallery), Building/Equipment Reserves & General Liability Easements, Incidental Fee Reserve

	<u>Est. AY Collections</u>
Student Incidental Fee	<u>\$3,678,335</u>

<u>GREEN TAG FEE - Per Student Credit Hour (SCH)</u>	
Green Tag Fee per SCH for Academic Year 2026 - 27	\$1.75
Green Tag Fee per SCH for Prior Academic Year 2025 - 26	\$1.75
\$ Change per SCH from Prior Academic Year per SCH:	\$0
% Change from Prior Academic Year per SCH:	0.00%
Fee Cap per term (8 SCH) for Single Fee Assessment:	\$14.00

Programs Supported

	<u>Est. AY Collections</u>
Green Tag Projects	<u>\$108,186</u>


<u>RECREATION CENTER FEE - Per Student Credit Hour (SCH)</u>	
Recreation Center Fee per SCH for Academic Year 2026 - 27	\$16.25
Recreation Center Fee per SCH for Prior Academic Year 2025 - 26	\$14.75
\$ Change per SCH from Prior Academic Year per SCH:	\$1.50
% Change from Prior Academic Year per SCH:	10.17%
Fee Cap per term (8 SCH) for Single Fee Assessment:	\$130.00

Programs Supported

	<u>Est. AY Collections</u>
Recreation Center (Building, Debt Service, Core Salaries, etc.)	<u>\$1,004,587</u>

JOINT RECOMMENDATION

Approve Disapprove

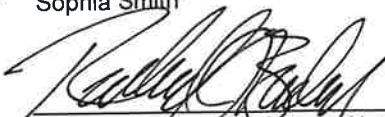


 President, Associated Students
 of Southern Oregon University
 Sophia Smith

4/10/2026

 Date

Approve Disapprove



 President, Southern Oregon University
 Dr. Richard Bailey

4/10/2026

 Date

Tuition and Mandatory Single Student Fee for Academic Year 2026-2027 (Action)

Tuition & Enrollment Fees Roadmap



- TAC Recommendations Summary
- Process and Board of Trustee involvement
- Tuition Advisory Council (TAC) Checklist
- Historical Tuition Review with Comparators
- Enrollment Context
- TAC's Tuition Recommendation
- President's Tuition Recommendation
- Mandatory Enrollment Fees Overview
- TAC's Enrollment Fee Recommendations
- President's Enrollment Fee Recommendations
- Cost of Attendance & Affordability Analysis

Recommendations Summary

Tuition Category	Current SCH Rate Per Term	Current Tuition per Academic Year	Proposed SCH Rate Per Term	Proposed Tuition per Academic Year (45 SCH)	Increase \$ per Credit	Increase \$ per Academic Year	Increased %
Resident Undergrad	\$238.19	\$10,718.55	\$250.98	\$11,294.10	\$12.79	\$575.55	5.37%

Mandatory Enrollment Fees	Current Fee Per SCH	Current Per AY (24 SCH Cap)	Proposed Fee Per SCH	Proposed Per AY (24 SCH Cap)	\$ ▲ Per Term	\$ ▲ per AY	% ▲
Student Health Services Fee	\$23.38	\$561.00	\$23.38	\$561.00	\$0.00	\$0.00	0.00%
Building Debt-Service Fee	\$6.50	\$156.00	\$6.50	\$156.00	\$0.00	\$0.00	0.00%
Technology Services Fee	\$4.09	\$98.25	\$4.09	\$98.25	\$0.00	\$0.00	0.00%

HECC - Composite Tuition & Mandatory Enrollment Fees	\$272.16	\$11,533.80	\$284.95	\$12,109.35	\$12.79	\$575.55	4.99%
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Threshold Comparisons:

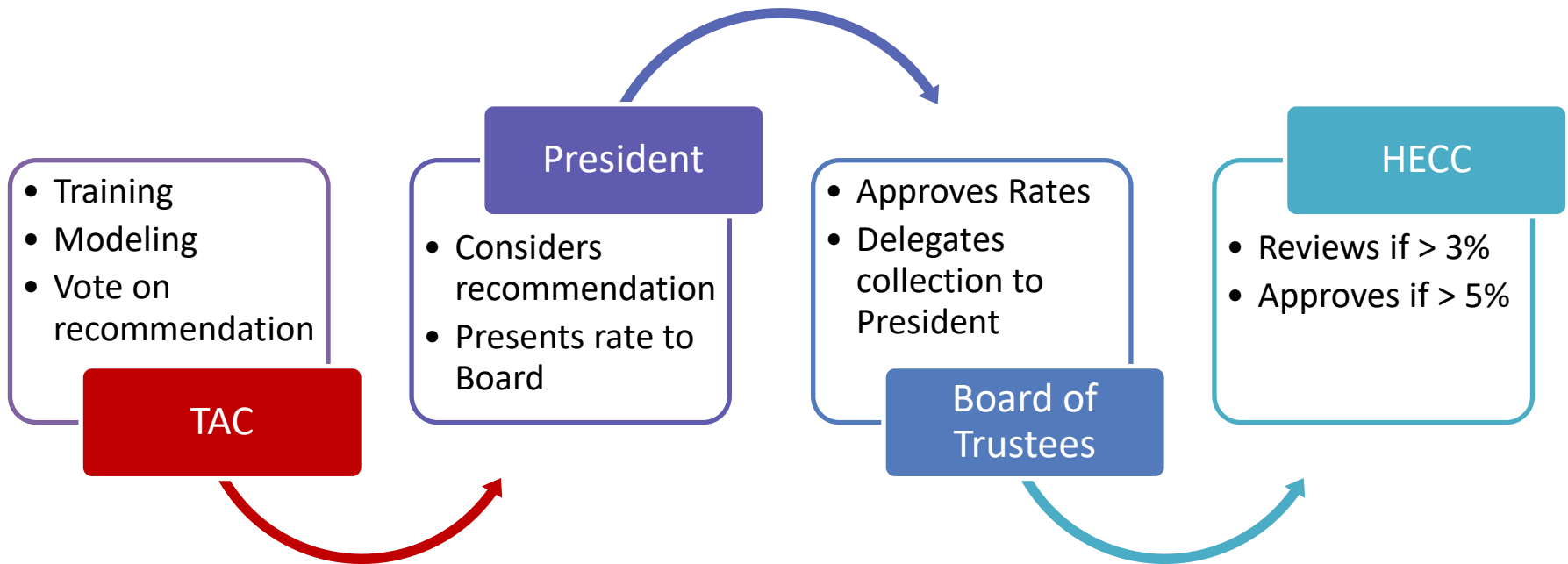
- Composite change at Single Fee Cap (24 SCH per Academic Year): **4.70%**
- Composite change at Financial Aid Level (36 SCH per Academic Year): **4.90%**

Tuition Rate Setting Process

ORS 352.103

- Each public university listed in [ORS 352.002 \(Public universities\)](#) shall have an advisory body to advise the president of the university on the president's **recommendations to the governing board** regarding **resident tuition** and mandatory enrollment fees for the upcoming academic year.

Tuition Process Overview



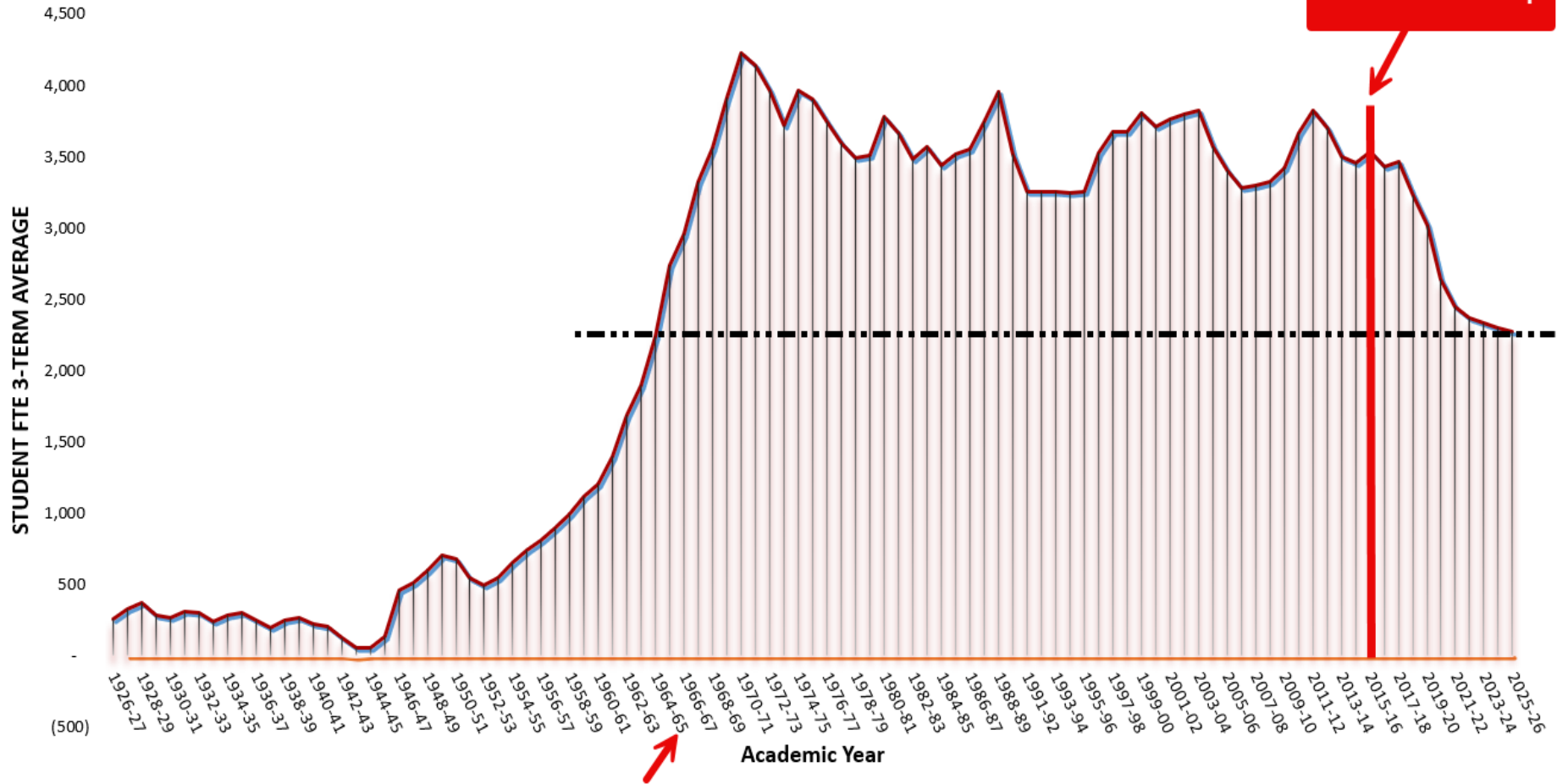
ORS 352.103 Checklist

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

Undergraduate FTE History

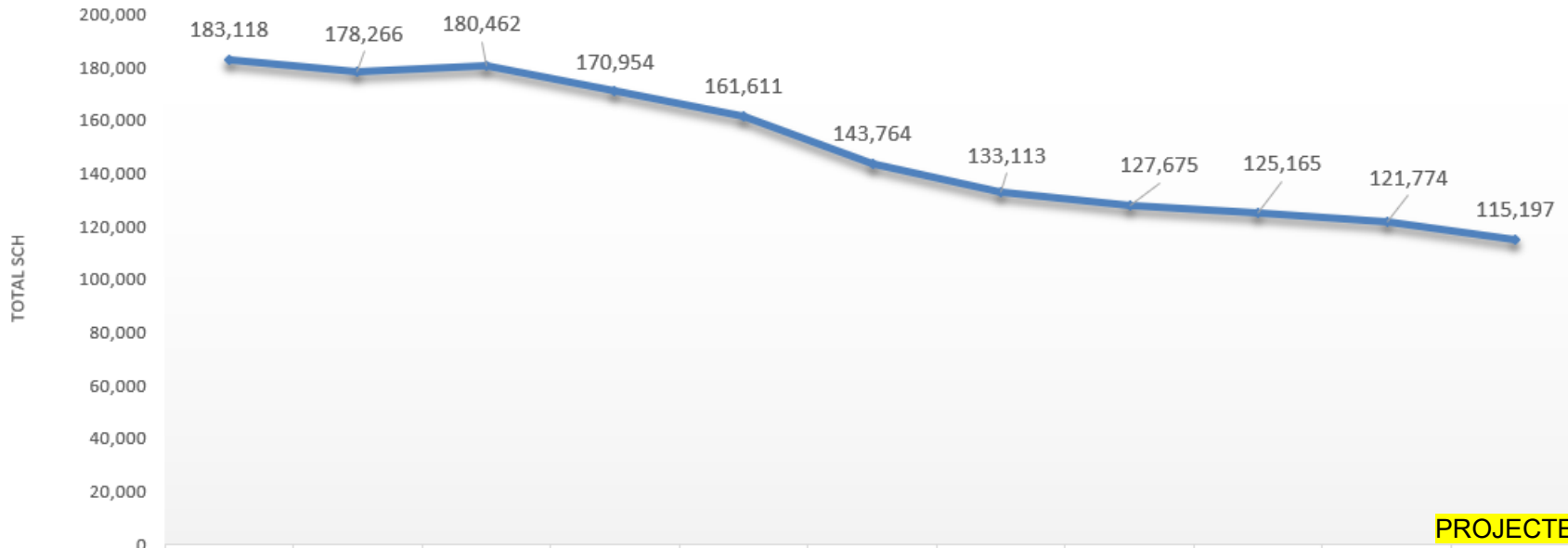
99 YEARS 3-TERM FTE

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	115,197
% Change From Prior AY	1.2%	-2.6%	1.2%	-5.3%	-5.5%	-11.0%	-7.4%	-4.1%	-2.0%	-2.7%	-5.4%
% Change Since 2015-16		-2.6%	-1.5%	-6.6%	-11.7%	-21.5%	-27.3%	-30.3%	-31.6%	-33.5%	-37.1%
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)	(67,921.00)

ACADEMIC YEARS

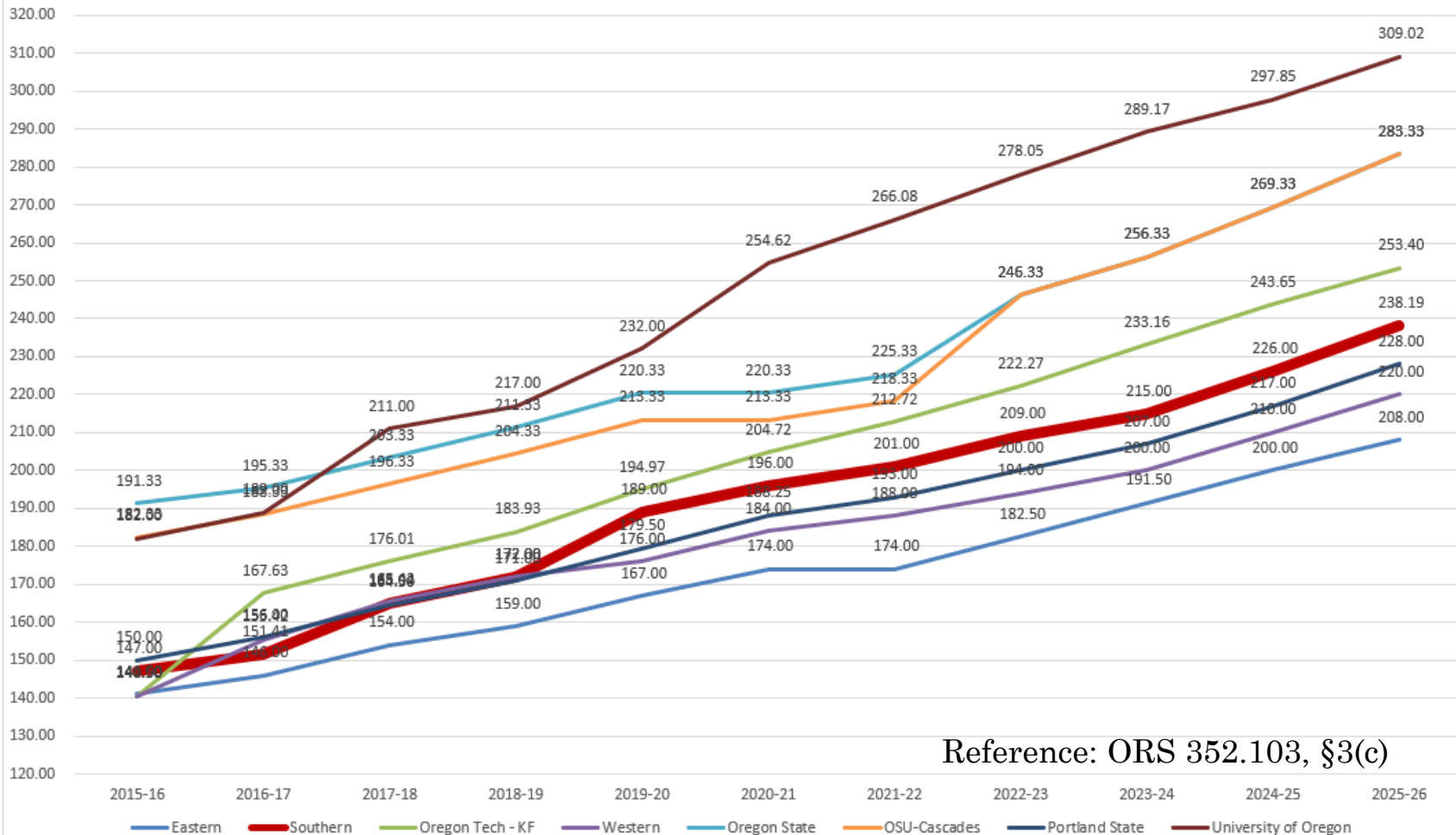
—●— AY SCH Total
 % Change From Prior AY
 % Change Since 2015-16
 SCH Change Since 2015-2016

Oregon Public Rate Comparison

Note: UG Resident – Incoming Only



Oregon Resident UG Tuition AY2015 - AY2025



Reference: ORS 352.103, §3(c)

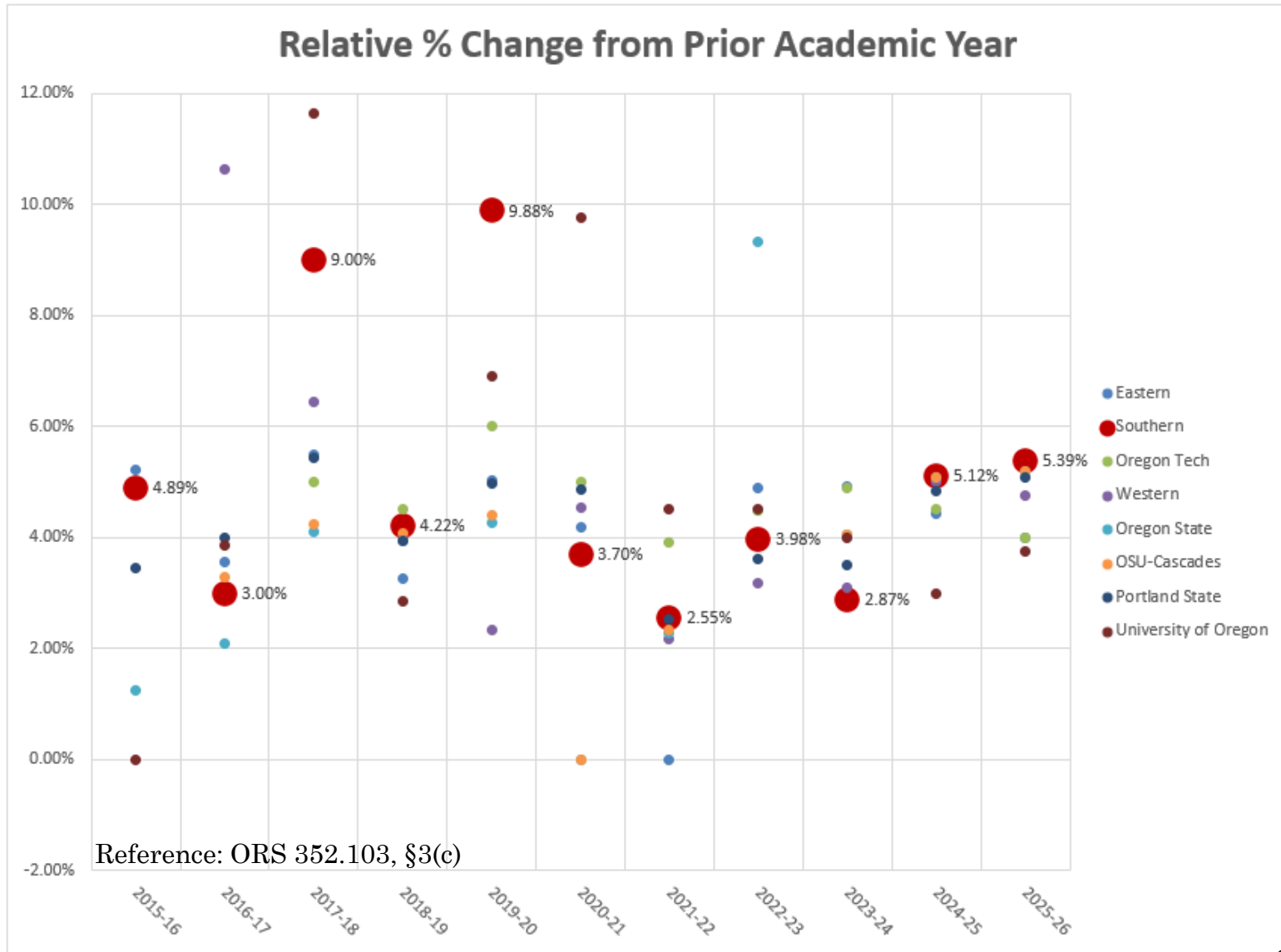
UG Resident Tuition Rate Comparison

(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



Enrollment Context: SCH Planning Variables – 1st Year & Transfer

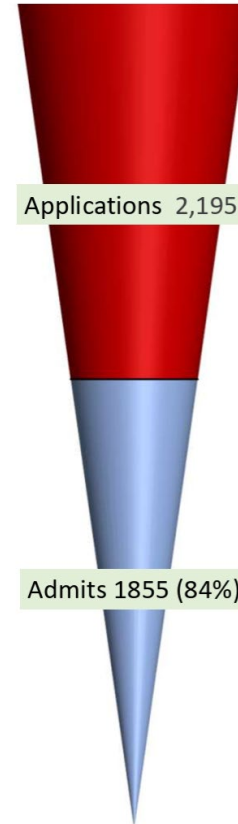
Funnel Report: New Applicant Headcount by Student Type
Fall 2025 Week Ending 3/30/25 vs. Fall 2026 Week Ending 3/29/26
25 Weeks Before Start of Term

Applications				
Student Type	Fall 2025	Fall 2026	Change	% Change
Freshmen - Resident	977	1,025	48	4.9%
Freshmen - Nonresident	775	750	-25	-3.2%
Transfer - Resident	145	161	16	11.0%
Transfer - Nonresident	132	111	-21	-15.9%
Postbacs/Grads	166	218	52	31.3%
Total Apps	2,195	2,265	70	3.2%

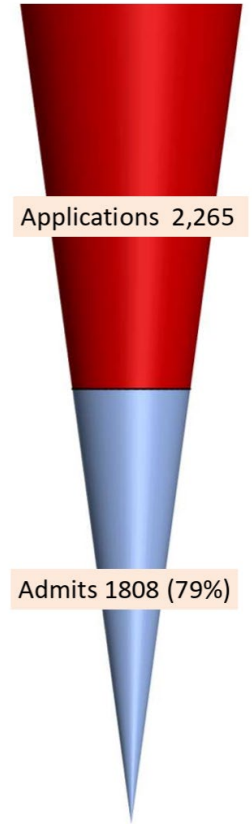
Admits				
Student Type	Fall 2025	Fall 2026	Change	% Change
Freshmen - Resident	905	911	6	0.7%
Freshmen - Nonresident	694	649	-45	-6.5%
Transfer - Resident	110	112	2	1.8%
Transfer - Nonresident	84	77	-7	-8.3%
Postbacs/Grads	62	59	-3	-4.8%
Total	1,855	1,808	-47	-2.5%

*Excludes ASC/OLLI

Fall 2025 Total Apps

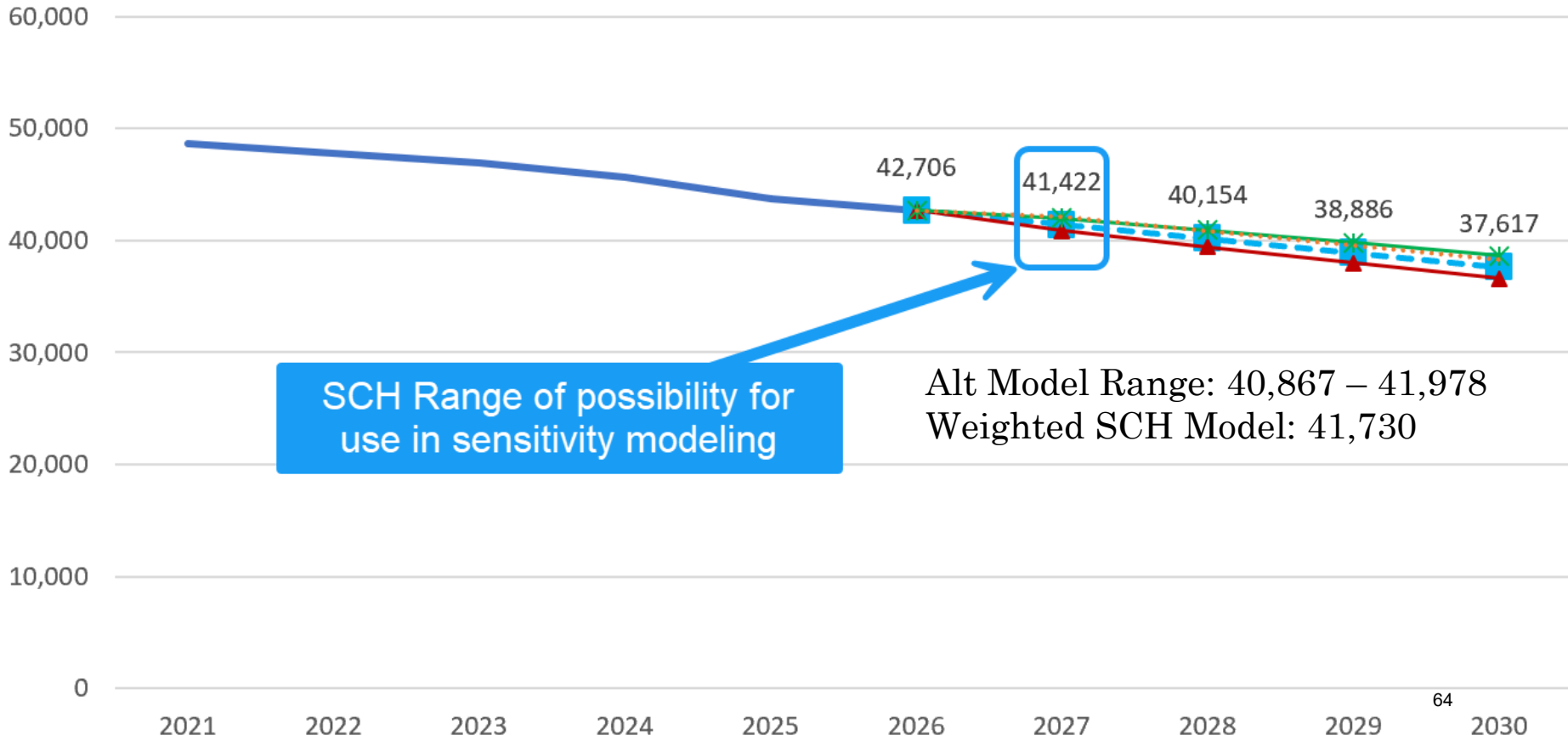
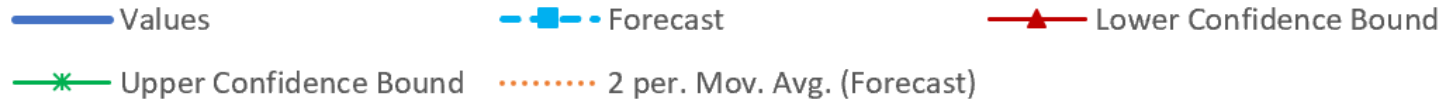


Fall 2026 Total Apps



Fall SCH Projection: 'Alt Model'

FALL SCH ACTUALS & PROJECTIONS AY2021 - AY2030

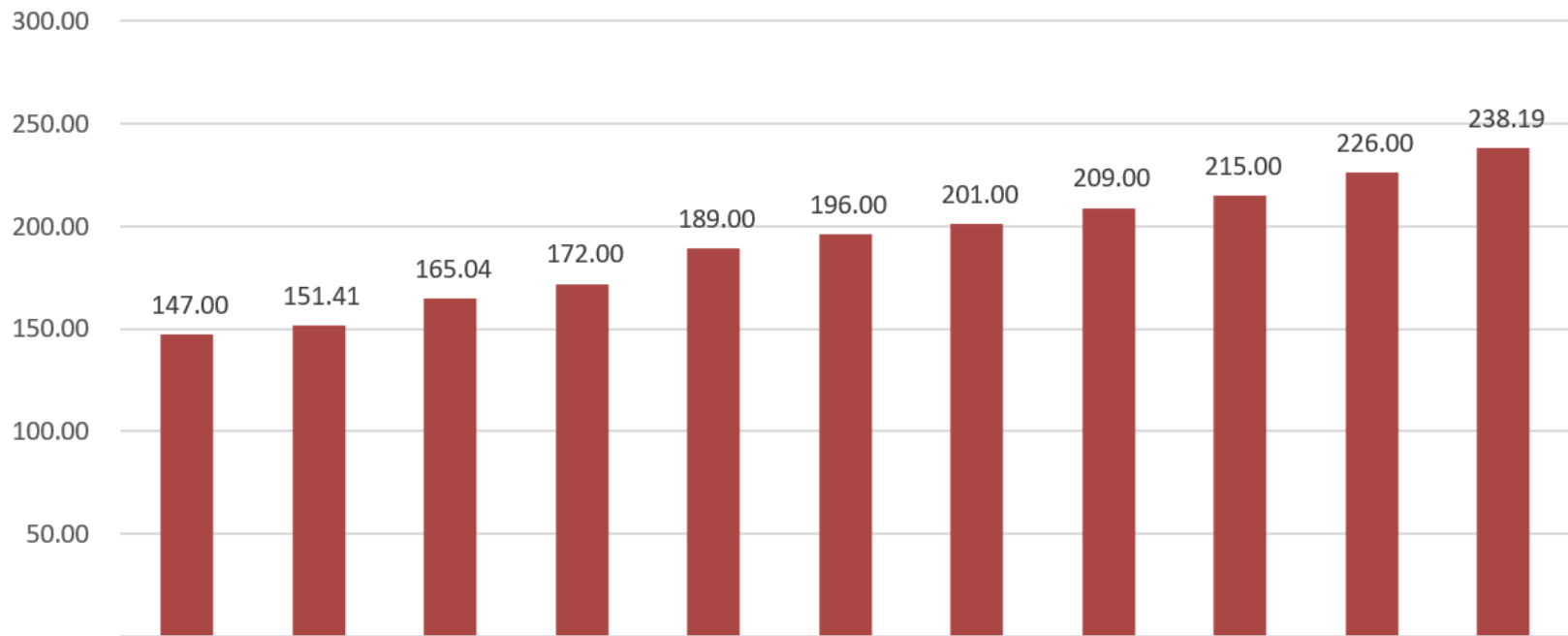


SCH Range of possibility for use in sensitivity modeling

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

SOU's Tuition Rate History

Resident UG Tuition Rate Academic Years 2015-16 Through 2025-26



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
■ Resident UG Tuition Rate	147.00	151.41	165.04	172.00	189.00	196.00	201.00	209.00	215.00	226.00	238.19
% Change Since 2015-16		3.0%	12.3%	17.0%	28.6%	33.3%	36.7%	42.2%	46.3%	53.7%	62.0%

Composite Tuition & Fees Comparison

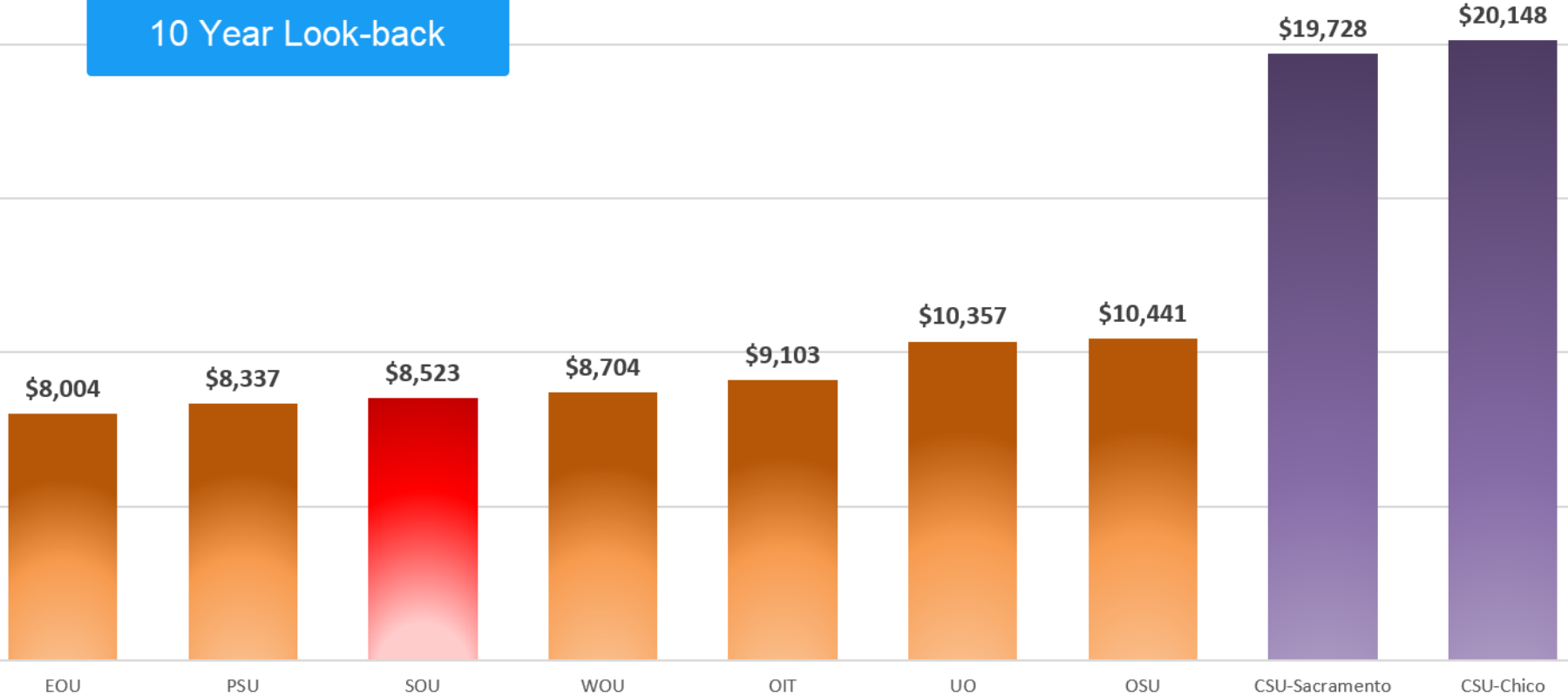
(Three terms, 15 SCH/term, all mandatory fees)



Academic Year Tuition and Mandatory Fees

For full-time undergraduates 2016-17 Academic Year

10 Year Look-back



Composite Tuition & Fees Comparison

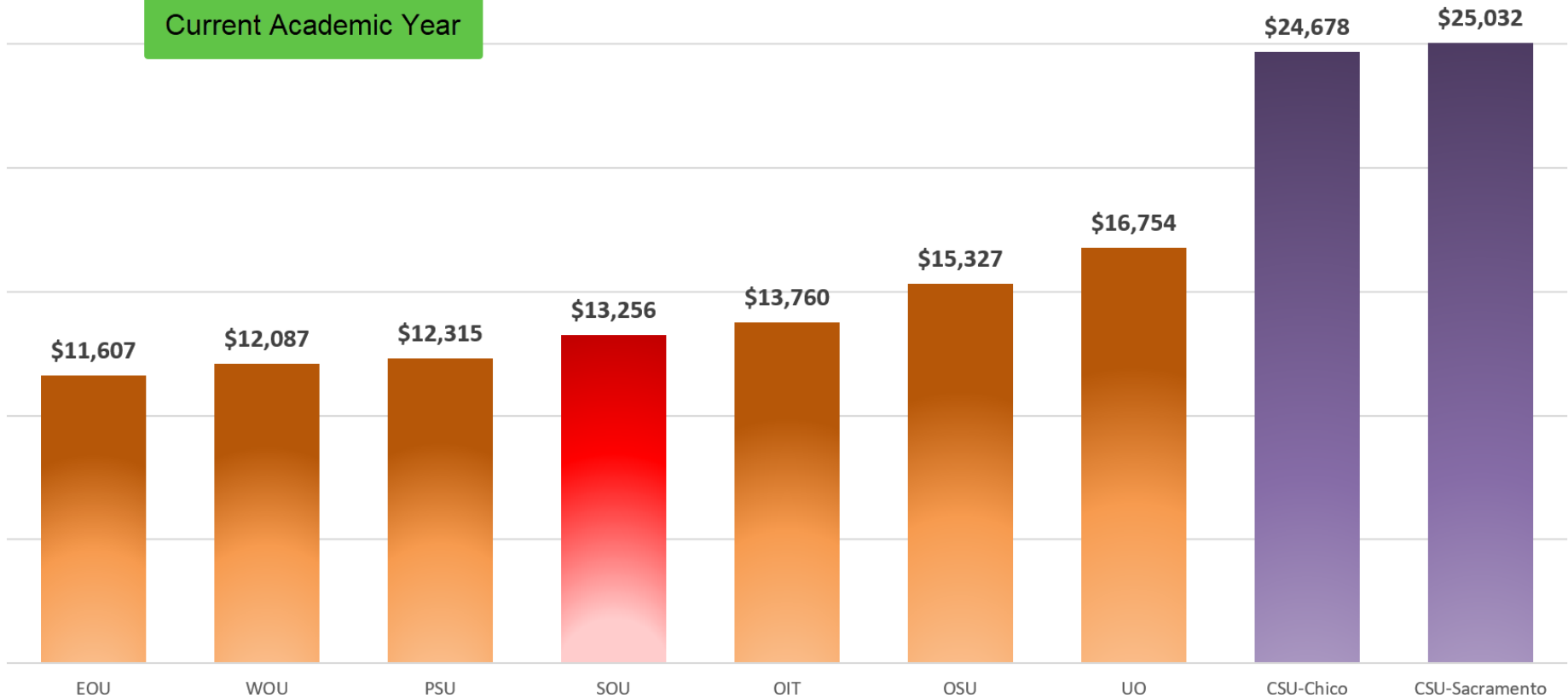
(Three terms, 15 SCH/term, all mandatory fees)



Academic Year Tuition and Mandatory Fees

For full-time undergraduates 2025-26 Academic Year

Current Academic Year



AY 2026-27 Tuition Recommendation

RATES BY CATEGORY	CURRENT AY	PROPOSED	Academic Year 2026-27 (FY27)				
			% Change from Prior AY	Difference Per SCH	Difference Per Term @ 15 SCH	Difference Per AY @ 45 SCH	Annual Tuition Cost
Undergraduate Tuition Rate per SCH	2025-26	Res: 5.37% Non-Res: 4.99%					
01-WUE SCH	\$357	\$376.00	5.32%	\$19.00	\$285.00	\$855.00	\$16,920.00
02-UG Resident SCH (incl. EXRES)	\$238.19	\$250.98	5.37%	\$12.79	\$191.85	\$575.55	\$11,294.00
02.2-UG JackJo Pledge	\$177	\$188.00	6.21%	\$11.00	\$165.00	\$495.00	\$8,460.00
03-UG Non Resident SCH	\$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)	\$594	\$624	5.05%	\$30.00	\$360.00	\$1,080.00	\$22,464.00
06-GR Non Resident SCH	\$700	\$735	4.99%	\$34.94	\$419.32	\$1,257.96	\$26,468.00
07.0-GR AP MBA Online SCH	\$430	\$430	0.00%	\$0.00	\$0.00	\$0.00	\$15,480.00
07.3-GR AP MS.Ed Online SCH	\$369	\$400	8.40%	\$31.00	\$372.00	\$1,116.00	\$14,400.00
08-GR - MEDU SCH	\$462	\$475	2.81%	\$13.00	\$156.00	\$468.00	\$17,100.00
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	\$71	\$75	5.63%	\$4.00	\$60.00	\$180.00	\$3,375.00
10-Waived Tuition SCH	\$0	\$0	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
11-Course Based Tuition SCH	\$133	\$140	5.26%	\$7.00	\$105.00	\$315.00	\$6,300.00
12-Adv Southern Credit SCH	\$59	\$62	5.08%	\$3.00	\$45.00	\$135.00	\$2,790.00
13-Early Entry Credit SCH	\$119	\$125	5.04%	\$6.00	\$90.00	\$270.00	\$5,625.00



ACADEMIC YEAR 2026-27 TUITION RATES RECOMMENDATION
For July 1, 2026 through June 30, 2027

Date: April 7, 2026
To: The Board of Trustees of Southern Oregon University
From: Dr. Richard Bailey, President

DESCRIPTION OF FUNDS

Tuition Rates as authorized and collected according to ORS 352.102. Rates include:

	CURRENT AY	PROPOSED	% Change from Prior AY	Academic Year 2026-27 (FY27)			
	2025-26	Res: 5.37% Non-Res: 4.99%		Difference Per SCH	Difference Per Term @ 15 SCH	Difference Per AY @ 45 SCH	Annual Tuition Cost
Undergraduate Tuition Rate per SCH							
01-WUE SCH	\$357	\$376.00	5.32%	\$19.00	\$285.00	\$855.00	\$16,920.00
02-UG Resident SCH (incl. EXRES)	\$238.19	\$250.98	5.37%	\$12.79	\$191.85	\$575.55	\$11,294.00
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03-UG Non Resident SCH	\$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)	\$594	\$624	5.05%	\$30.00	\$360.00	\$1,080.00	\$22,464.00
06-GR Non Resident SCH	\$700	\$735	4.99%	\$34.94	\$419.32	\$1,257.96	\$26,468.00
07.0-GR AP MBA Online SCH	\$430	\$430	0.00%	\$0.00	\$0.00	\$0.00	\$15,480.00
07.3-GR AP MS.Ed Online SCH	\$369	\$400	8.40%	\$31.00	\$372.00	\$1,116.00	\$14,400.00
08-GR - MEDU SCH	\$462	\$475	2.81%	\$13.00	\$156.00	\$468.00	\$17,100.00
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	\$71	\$75	5.63%	\$4.00	\$60.00	\$180.00	\$3,375.00
10-Waived Tuition SCH	\$0	\$0	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
11-Course Based Tuition SCH	\$133	\$140	5.26%	\$7.00	\$105.00	\$315.00	\$6,300.00
12-Adv Southern Credit SCH	\$59	\$62	5.08%	\$3.00	\$45.00	\$135.00	\$2,790.00
13-Early Entry Credit SCH	\$119	\$125	5.04%	\$6.00	\$90.00	\$270.00	\$5,625.00

*Note: Online tuition rates that mirror face-2-face rates are excluded for clarity on this table.

PRESIDENT'S RECOMMENDATION

[X] Approve [] Disapprove


 President, Southern Oregon University
 Dr. Richard Bailey

APR 10 2026
 Date

Revenues: Mandatory Fees



Mandatory Fees also vary:

Incidental Fees	Enrollment Fees
Student Incidental Fee (SFC)	Health Services Fee
Green Tag	Building Debt-Service Fee
Student Recreation Center (SRC)	Technology Services Fee

*****Reminder: TAC recommends Mandatory Enrollment Fees**

Mandatory Enrollment Fees AY 2026-27

- **Building Debt-Service & Technology Services Fees**
 - Recommended by Administration (VPFA) to TAC and the President
 - Recommended by the President to the Governing Board
 - Adopted by the Governing Board – **included** in HECC review/approval

- **Health Services Fee (La Clinica)**
 - Recommended by the Director, Student Health and Wellness Center to the President
 - Recommended by the President to the Governing Board
 - Adopted by the Governing Board – **included** in HECC review/approval

ACADEMIC YEAR (Fall, Winter, Spring terms) Rates								SUMMER RATES			
Mandatory Enrollment Fees	Current Fee Per SCH	Current Per AY (24 SCH)	Proposed Fee Per SCH	Proposed Per AY (24 SCH)	\$ ▲ Per Term	\$ ▲ per AY	% ▲	Prior Summer Rates	Proposed Summer Rates	\$ ▲ Per Term	% ▲
Health Services Fee (per SCH)	\$23.38		\$23.38	\$561.00	\$0.00	\$0.00	0.00%	\$17.53	\$17.53	\$0.00	
Single Fee Cap	\$187.00	\$561.00	\$187.00	\$561.00				\$140.25	\$140.25	\$0.00	0.00%
Building Debt-Service Fee (per SCH)	\$6.50		\$6.50	\$156.00	\$0.00	\$0.00	0.00%	\$4.88	\$4.88	\$0.00	
Single Fee Cap	\$52.00	\$156.00	\$52.00	\$156.00				\$39.00	\$39.00	\$0.00	0.00%
Technology Services Fee (per SCH)	\$4.09		\$4.09	\$98.25	\$0.00	\$0.00	0.00%	\$3.07	\$3.07	\$0.00	
Single Fee Cap	\$32.75	\$98.25	\$32.75	\$98.25				\$24.56	\$24.56	\$0.00	0.00%
Composite Enrollment Fees:	\$33.97	\$815.25	\$33.97	\$815.25	\$0.00	\$0.00	0.00%	\$25.48	\$25.48	\$0.00	0.00%

MANDATORY ENROLLMENT FEES RECOMMENDATION For July 1, 2026 through June 30, 2027 & Summer Term 2026

Date: April 3rd, 2026
 To: The Board of Trustees of Southern Oregon University
 From: Dr. Richard Bailey, President

DESCRIPTION OF FUNDS

Mandatory Enrollment Fees as authorized and collected according to ORS 352.102. Fees include:

BUILDING DEBT SERVICE - Per Student Credit Hour (SCH)	
Building Debt Service Fee per SCH for Academic Year 2026 - 27	\$6.50
Building Debt Service Fee per SCH for Prior Academic Year 2025 - 26	\$6.50
\$ Change per SCH from Prior Academic Year	\$0.00
% Change per SCH from Prior Academic Year	0.00%
Fee Cap per term (8 SCH) for Single Fee Assessment	\$52.00
Building Debt Service Fee - Summer Term 2026	\$4.88
Building Debt Service Fee Prior Summer Term 2025	\$4.88
\$ Change per SCH from Prior Academic Year	\$0
% Change per SCH from Prior Academic Year	0.00%
Fee Cap per term (8 SCH) for Single Fee Assessment	\$39.00
<u>Programs Supported</u>	<u>Est. AY Collections</u>
Building Debt-Service Reserve	\$401,835
TECHNOLOGY SERVICES FEE - Per Student Credit Hour (SCH)	
Technology Infrastructure Fee per SCH for Academic Year 2026 - 27	\$4.09
Technology Infrastructure Fee per SCH for Prior Academic Year 2025 - 2	\$4.09
\$ Change per SCH from Prior Academic Year	\$0.00
% Change per SCH from Prior Academic Year	0.00%
Fee Cap per term (8 SCH) for Single Fee Assessment	\$32.75
Technology Infrastructure Fee for Summer Term 2026	\$3.07
Technology Infrastructure Fee Prior Summer Term 2025	\$3.07
\$ Change per SCH from Prior Academic Year	\$0
% Change per SCH from Prior Academic Year	0.00%
Fee Cap per term (8 SCH) for Single Fee Assessment	\$24.56
<u>Programs Supported</u>	<u>Est. AY Collections</u>
Technology Services and Hardware	\$253,079
STUDENT HEALTH SERVICES FEE - Per Student Credit Hour (SCH)	
Health Services Fee per SCH for Academic Year 2026 - 27	\$23.38
Health Services Fee per SCH for Prior Academic Year 2025 - 2026	\$23.38
\$ Change per SCH from Prior Academic Year	\$0.00
% Change per SCH from Prior Academic Year	0.00%
Fee Cap per term (8 SCH) for Single Fee Assessment	\$187.00
Health Services Fee for Summer Term 2026	\$17.53
Health Services Fee for Prior Summer Term 2025	\$17.53
\$ Change per SCH from Prior Academic Year	\$0.00
% Change per SCH from Prior Academic Year	0.00%
Fee Cap per term (8 SCH) for Single Fee Assessment	\$140.24
<u>Programs Supported</u>	<u>Est. AY Collections</u>
Student Health and Wellness Center and Programs	\$1,445,060

PRESIDENT'S RECOMMENDATION

Approve Disapprove


 President, Southern Oregon University
 Dr. Richard Bailey

APR 10 2026
 Date

Mandatory Enrollment Fees

The following three slides, taken from the SOU tuition and fee website, are for read ahead ‘information only’ purposes and will not be discussed during the meeting.

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.

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



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.

Enrollment decline means fewer dollars supporting the reserve

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

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.

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.

The Mandatory Student Fee

“The Single Fee”

A BRIEF HISTORY LESSON...

1. AY 2023-24 and earlier, fees were assessed on a ‘headcount’ type basis
2. If a student was taking online courses, fees were not in alignment with their face-2-face costs and this created inequities
3. Individual fees assessed on student accounts/bills were challenging for students to understand and time-consuming to explain
4. Starting in AY 2024-25, a ‘Single Student Fee’ was established and assessed per SCH up to a cap of 8 SCH per term
5. Now in AY 2025-26 (current academic year); we are in year two of administering the current fee structure

Single Fee - Eligibility

Not Every Student Pays the Single Fee

- RisePoint Programs (MBA, MS.Ed)
- Community Programs (OLLI, ASC)
- Staff (but dependents DO pay)
- Course-based (Summer Language Institute, etc)
- Exchange students on 'Home Pay' plans
- Waivers per statutes (Federal / State)

How are we doing?

Goals from April 2024

Goals Achieved

- ✓ Fix fee-related challenges associated with students simultaneously registered for in-person and online courses
- ✓ Make low-credit thresholds more affordable
- ✓ Increase access to non-traditional students
- ✓ Improve transparency and simplify billing
- ✓ Prepare for Workday Student
- ✓ Maintain solvency for fee supported areas
- ✓ Stabilize [planning] for mandatory fee revenue
- ✓ Provide for greater flexibility

Goals In Progress

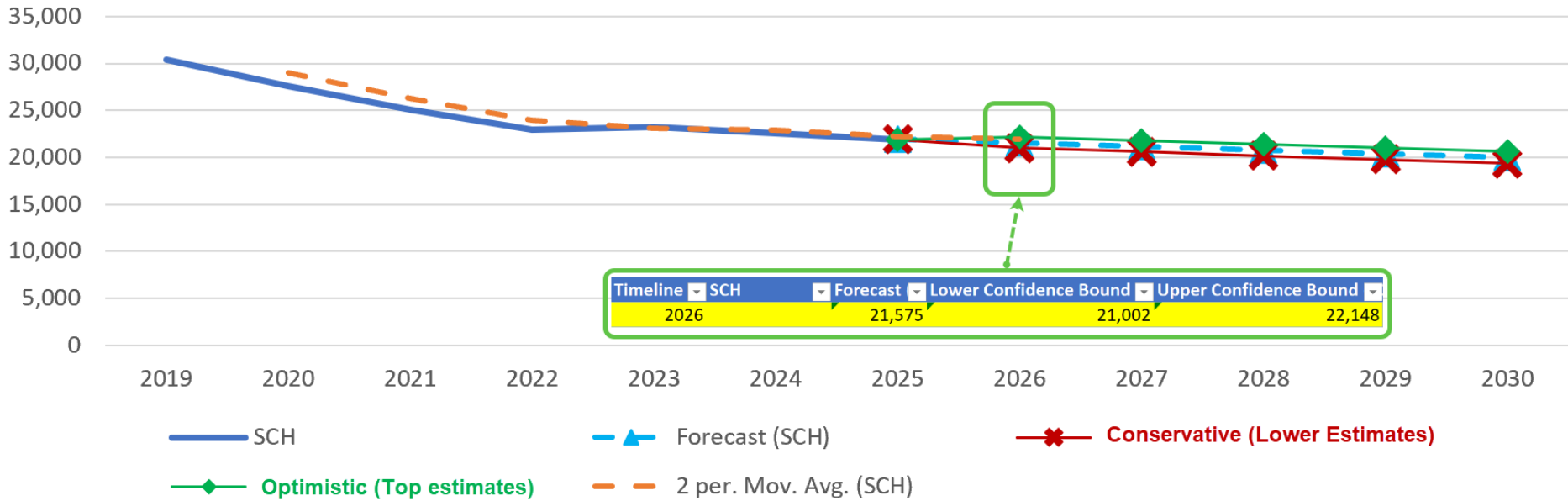
- ❖ Maintain at-least current revenue levels

Fee-Eligible Fall SCH Projection

(As of 2/24/2026 and subject to change after Budget Note implementation)



Fall Term - Single Fee Payer SCH | History & Forecast



- Stabilization through fee-eligibility across a larger segment of SCH
- Modeling based on actual student behavior across rate eligible SCH and
- Greater predictive analytics for more predictable planning and revenue estimates

Housing & Dining Rates Update

~For informational purposes only



Housing & Dining Rate Updates

- For informational purposes only



Housing	Current per term	Curr/AY	New Rate	New/AY	Inc \$/Term	Inc \$/AY	Inc %
Greensprings/Cox - Double	\$3,176	\$9,528	\$3,271	\$9,814	\$95	\$286	3.00%
Greensprings/Cox - Double-as-Single	\$4,195	\$12,585	\$4,321	\$12,963	\$126	\$378	3.00%
Madrone - Single Apartment	\$4,901	\$14,703	\$5,048	\$15,144	\$147	\$441	3.00%
Shasta - Double	\$3,587	\$10,761	\$3,695	\$11,084	\$108	\$323	3.00%
Shasta - Single	\$4,368	\$13,104	\$4,499	\$13,497	\$131	\$393	3.00%
McLoughlin - Double	\$3,778	\$11,334	\$3,891	\$11,674	\$113	\$340	3.00%
McLoughlin - Single	\$4,690	\$14,070	\$4,831	\$14,492	\$141	\$422	3.00%
McLoughlin - Super Single	\$5,159	\$15,477	\$5,314	\$15,941	\$155	\$464	3.00%
McLoughlin - Studio Single	\$5,263	\$15,789	\$5,421	\$16,263	\$158	\$474	3.00%

Meal Plans	Current per term	Curr/AY	New Rate	New/AY	Inc \$/Term	Inc \$/AY	Inc %
Red Plan (19 meals per week)	\$2,271	\$6,814	\$2,351	\$7,053	\$79	\$238	3.50%
SOU Plan (14 meals per week)	\$1,920	\$5,760	\$1,987	\$5,961	\$67	\$202	3.50%
Rocky Plan	\$1,514	\$4,543	\$1,567	\$4,702	\$53	\$159	3.50%
Hawk Plan	\$1,060	\$3,180	\$1,097	\$3,291	\$37	\$111	3.50%
Madrone Plan	\$973	\$2,920	\$1,000	\$3,000	\$27	\$80	2.73%

*All figures rounded to nearest whole dollar

Proposed Resident Undergraduate Cost of Attendance for AY 2026-27



Tuition	Current per Term	Current Per AY	Proposed per Term @15 SCH	Proposed Per AY	\$ ▲ Per Term / Per Credit	\$ ▲ per AY	% ▲
Resident Undergrad	\$3,572.85	\$10,718.55	\$3,764.70	\$11,294.10	\$12.79	\$575.55	5.37%
Mandatory Enrollment & Incidental Fees							
Student Incidental & Green Tag Fees	\$470.00	\$1,410.00	\$490.00	\$1,470.00	\$20.00	\$60.00	4.26%
Student Rec Center Fee	\$118.00	\$354.00	\$130.00	\$390.00	\$12.00	\$36.00	10.17%
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 Services Fee	\$32.75	\$98.25	\$32.75	\$98.25	\$0.00	\$0.00	0.00%
Composite Fees:	\$859.75	\$2,579.25	\$891.75	\$2,675.25	\$32.00	\$96.00	3.72%
Composite Tuition and All Fees:	\$4,432.60	\$13,297.80	\$4,656.45	\$13,969.35	\$44.79	\$671.55	5.05%

HECC - Tuition & Mandatory Enrollment Fees:	\$3,844.60	\$11,533.80	\$4,036.45	\$12,109.35	Academic Year % Change:	4.99%
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Housing/Meals	Current per term	Curr/AY	New Rate	New/AY	Chg \$/Term	Chg \$/AY	% Chg
Shasta Double	\$3,587	\$10,761	\$3,695	\$11,084	\$108	\$323	3.00%
Red Plan	\$2,271	\$6,814	\$2,351	\$7,053	\$79	\$238	3.50%
Composite Housing/Meals Change:	\$5,858	\$17,575	\$6,045	\$18,136	\$187	\$561	3.19%

Composite Cost of Attendance*	Current per term	Curr/AY	New/Term	New/AY	Chg \$/Term	Chg \$/AY	% Chg
Resident Undergrad	\$10,290.96	\$30,872.88	\$10,701.92	\$32,105.75	\$231.90	\$1,232.87	3.99%

Note: Housing & Dining figures rounded to nearest whole dollar

*Excludes course fees, books, and other special fees or charges required for specific enrollment situations.

Tuition Differential Update

Differential tuition is defined as “additional tuition that is supplementary to the base tuition level” approved annually by the SOU Board of Trustees

Differential tuition is intended to:

1. offset higher than average instructional costs; or
2. provide supplemental resources to enhance program quality; or
3. reflect the market for programs with high demand.

Differential Rate Type	Current Rate	AY2026-27 Rate
Fine and Performing Arts	\$10/SCH	\$15/SCH
Honors*	\$25/SCH	\$25/SCH

Former undergraduate differential rate no longer in effect:

- Military Science

*The Honors differential is only applied to teaching out honors courses until Honors College closure. New honors program rate(s) to be determined prior to the start of AY2027.

**Southern Oregon University
Board of Trustees
Finance and Administration Committee**

RESOLUTION

Tuition and Mandatory Single Fee for Academic Year 2026-2027

Whereas, the Southern Oregon University Board of Trustees (“the board”) has the authority to establish tuition and mandatory enrollment fees in accordance with Oregon Law and other applicable laws and policy, including the Board Statement on Delegation of Authority;

Whereas, the board previously adopted a process for Establishing Tuition and Mandatory Fees;

Whereas, the board authorizes the collection of mandatory student incidental fees that have been recommended jointly by the University President and the recognized student government/ASSOU President and established in accordance with Oregon Law;

Whereas, the university’s Tuition Advisory Council, which is comprised of representatives from various campus constituencies including but not limited to students, student government, faculty, and staff, has recommended to the university president tuition rates including resident, undergraduate student tuition and mandatory enrollment fees for Academic Year 2026-27

Whereas, after considering numerous factors including but not limited to historical tuition and fee trends, comparative data of peer institutions, the university’s budget and projected costs, anticipated funding including anticipated state appropriation levels, and the applicable fee recommendations, the University President has provided tuition and mandatory enrollment fee recommendations for consideration;

Whereas, the University President has recommended to the Finance and Administration Committee that the proposed tuition and mandatory student incidental and enrollment fees schedules be submitted to the full Board of Trustees for consideration and approval; and

Whereas, the president and the board consider a number of factors, including the desire to: create affordable access to programs and courses; encourage a diverse student body; maintain quality academic programs; encourage enrollment, persistence, and graduation of students; maintain the university infrastructure necessary to support the academic, cultural and physical development of its students; and support the educational goals of the State of Oregon;

Now, therefore, be it resolved, that the Finance and Administration Committee of the Board of Trustees of Southern Oregon University hereby recommends the Board of Trustees approve collection of the tuition rates, mandatory student incidental fees and mandatory enrollment fees, as proposed for Academic Year 2026-27, to become effective July 1, 2026. With this approval, the committee further recommends the board authorize the collection of tuition and the mandatory single fee for the 2026-2027 academic year.

VOTE:

DATE: April 16, 2026

Future Meetings

Adjournment