



Oregon Tech: Resource Allocation Report Fiscal Year 2017

Overview and Data Review

This analysis compares the revenue sources and expense allocations of Oregon Tech with comparable institutions across the United States. Data collected for this analysis was taken from the Integrated Postsecondary Education Data System (IPEDS) managed by The National Center for Education Statistics (NCES) which is the primary federal entity for collecting and analyzing data related to higher education in the United States. NCES fulfills a Congressional mandate to collect, collate, analyze, and report complete statistics on the condition of American education; conduct and publish reports; and review and report on education activities internationally. Nearly every university in the country, public or private, is required to submit data to IPEDS. Though IPEDS provides broad data definitions, each institution categorizes its internal data using its own determination on how that information fits within proscribed IPEDS categories. Though this is the best source of comparable information, significant variation within categories between multiple institutions are possible. Similarly, comparisons between a single institution over multiple years may show significant changes depending on adjustments in their own accounting categorization regardless of operational activity. In addition to IPEDS data this study also relied on data from The College Scorecard (<https://collegescorecard.ed.gov/>) which is provided online by the US Department of Education.

This study focuses on revenue and expenditure areas including tuition and fees, state support, grants and contracts and auxiliary revenues and as well as instruction, research, academic support, institutional support and auxiliary enterprise expenditures. A glossary of IPEDS definitions is in Appendix 1.

Comparator institutions were determined using the university's current comparator list and separately all public universities within the State of Oregon as this group shares certain local characteristics unique to the state of Oregon. Detailed information tables for Oregon Tech can be found in Appendix 2, state and national comparators is included in Appendix 3 and Appendix 4, respectively. Information for aspirational peers, including institutions which have comparable missions or overlapping market segments as determined by Strategic Enrollment Management can be found in Appendix 5.

Oregon Tech has certain characteristics which separate it from each of the comparator lists and influence its expense ratios. This is important contextual information to aid in the understanding of IPEDS data, these characteristics include;

- Oregon Tech is a nearly "pure play" polytechnic university with nearly 85% of its degrees granted in STEM and healthcare related programs. This is a very high proportion and separates it from both its Oregon public comparators and its many on its national comparator list.
- Oregon Tech's student to faculty ratio of 15:1 is significantly lower than the each of the benchmarked group averages. Within the Oregon group the average ratio is 17.57:1 with a range from 15:1 at WOU to 21:1 at SOU. Within the comparator group the average is 18.29:1 with a range of 14:1 at two institutions and ranging up to 25:1.
- Oregon Tech's student headcount to student FTE ratio is relatively high, indicating a large proportion of part time students. Further both its headcount and FTE student population are below the average of both comparator groups. Within the Oregon Technical and Regional Universities, Oregon Tech is significantly smaller than both WOU and SOU. This impacts many measures related to economies of scale in Institutional Support categories.
- Oregon Tech has a relatively complex operating environment including multiple operating locations, including its main campus in Klamath Falls, but including a significant operation in the Portland-Metro region as well as satellite operations in Salem and Seattle, Washington.

Lastly, it is important to stress that this report provides point-in-time data. Some institutions spend significant accounting effort and energy to manage the allocation of resources to match IPEDS categories. Oregon Tech is not one of those institutions. The extent to which institutions actively manage the categorization of their expenditures for the purpose of reporting may significantly alter their ratios. An example of this is prior to the FY 2018 Oregon Tech split its IT investment

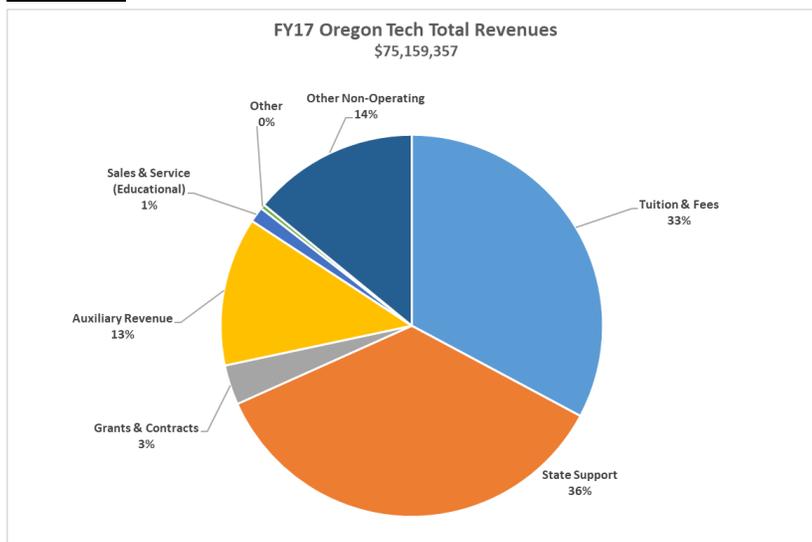
into two account indexes, one categorized as an “Academic Administration” one as “Institutional Support.” It has since eliminated the “Academic Administration” index to ease management burden, but has actually increased academic spend on computing infrastructure and classroom IT equipment. However, this will show up in subsequent reports as a reduction in Academic Administration and an increase in Institutional Support. That said, this analysis provides the best overall benchmark of internal expense ratios available.

Enrollment and Expenditure Data

Oregon Public Universities			
Institution	FTE	Fall Enrollment	Total Expenditures
Oregon State	27,503	30,896	\$1,120,394,729
University of Oregon	23,274	22,887	\$945,277,683
Portland State University	20,844	26,693	\$517,141,582
Western Oregon University	4,633	5,336	\$113,222,208
Southern Oregon University	4,493	6,191	\$93,270,136
Oregon Tech	3,307	5,486	\$76,864,270
Eastern Oregon University	2,393	3,016	\$57,033,795

National Comparators			
Institution	FTE	Fall Enrollment	Total Expenditures
SUNY Polytechnic Institute - Utica NY	2,197	2,912	\$362,852,700
Idaho State University	10,206	12,493	\$248,863,696
Weber State Univeristy	17,216	27,949	\$237,998,775
Eastern Washington University	11,775	12,607	\$227,933,369
Louisiana Tech University	10,045	12,839	\$194,552,916
Arkansas Tech Univeristy	8,945	11,830	\$135,362,979
University of Wisconsin-Platteville	7,615	8,548	\$135,017,789
University of Louisiana at Monroe	7,161	9,181	\$134,709,712
Midwestern State Unvieristy	5,126	6,080	\$109,502,224
Savannah State University	4,490	4,429	\$102,627,482
Oregon Tech	3,307	5,486	\$76,864,270
Southwestern Oklahoma State University	4,810	5,448	\$65,578,345
Indiana University Northwest	3,809	4,055	\$49,100,276
West Liberty University	2,275	2,443	\$37,707,349
University of Pittsburgh Bradford	1,596	1,336	\$31,303,107

Revenues



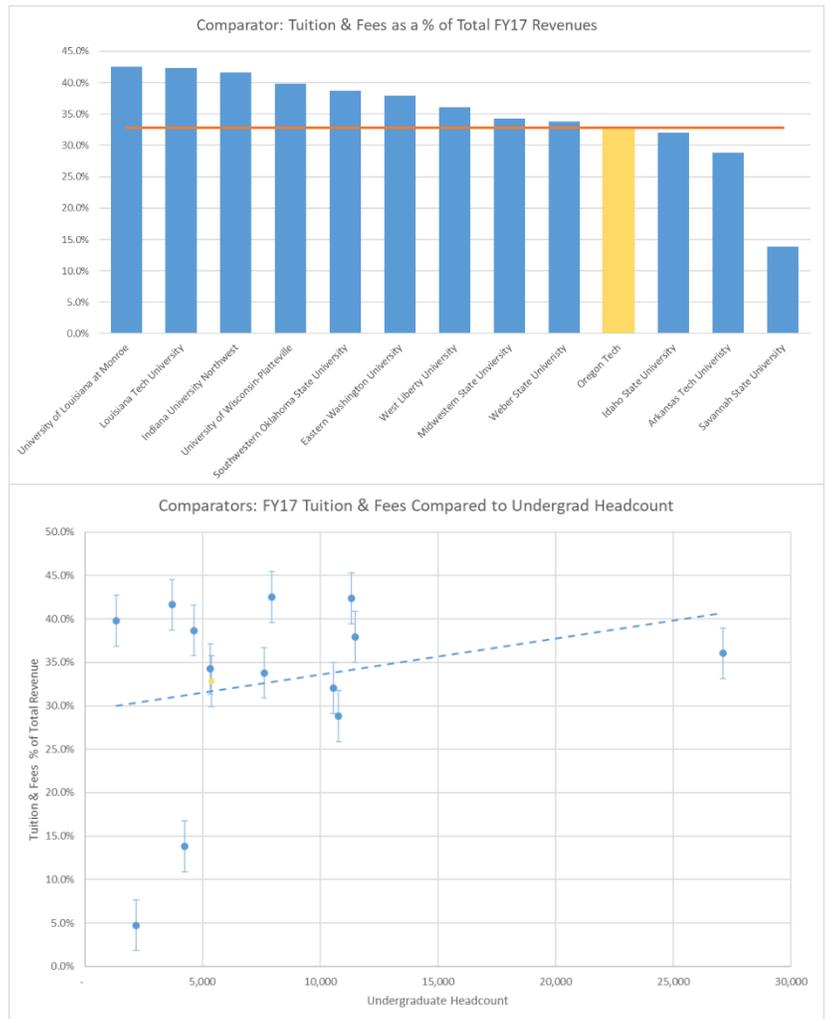
In fiscal year 2016-17 (FY17) Oregon Tech reported total revenues of \$75.1M. The largest single source of revenue came from State Support (36%, \$26.7M), followed closely by Tuition and Fees (33%, \$24.7M), and Auxiliary Enterprises (13%, \$9.5M). Oregon Techs dependence on these three sources of revenue leaves the institution particularly vulnerable to shifts in political support and state budgets as State Support is not a market driven revenue source and is largely outside the direct control of the university. With only 3% of revenues coming from grants and contracts, 1% from educational sales and service and less than 1% coming from other revenue sources there is potential for alternative revenue generation, particularly clinic or fee for service type

revenue activities built around programmatic expertise such as those being developed at the Oregon Manufacturing Innovation Center (OMIC) or the Behavioral Improvement Group: Applied Behavioral Analysis clinic.

Tuition

Oregon Tech's tuition rate is in the middle of the pack of other public universities in Oregon, however Oregon Tech is the third most dependent upon tuition revenues, with 33% of revenues in FY17 coming from tuition and fees. Looking at the tuition and fee percentage of revenues compared to undergraduate headcount trends within the Oregon group, Oregon Tech is on the lower end of headcount, but on the higher end of dependency on tuition and fee revenues. Trends within Oregon show that the higher the headcount the less dependent the university is on tuition and fee revenues. Much of this likely due to higher concentrations of auxiliary enterprises, including housing, dining, athletics as well as a broader set of grants and contracts for those institutions with broader research enterprises.

Within the national comparator group, Oregon Tech is on the lower end in terms of tuition dependence with nine institutions having a higher percentage of their total revenues derived from tuition and fees and only three with a lower proportion. With regard to tuition and fee revenue percentage compared to undergraduate headcount trends within the comparator group, Oregon Tech is on the lower to middle end of headcount and is also on the lower end of the group (denoted with the yellow dot here forward) and has a slight, but not significantly, above trend dependence on tuition revenues.



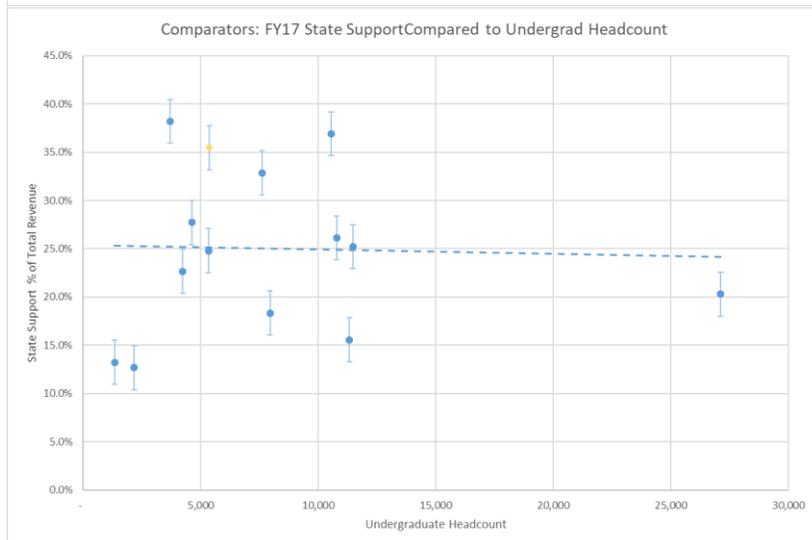
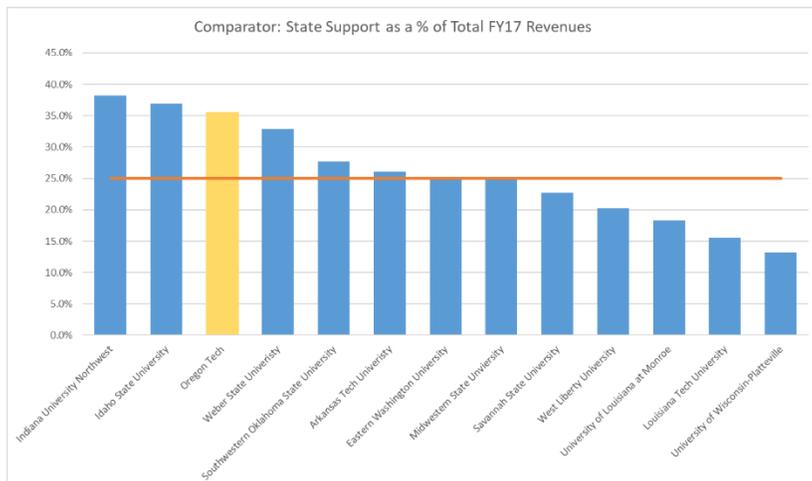
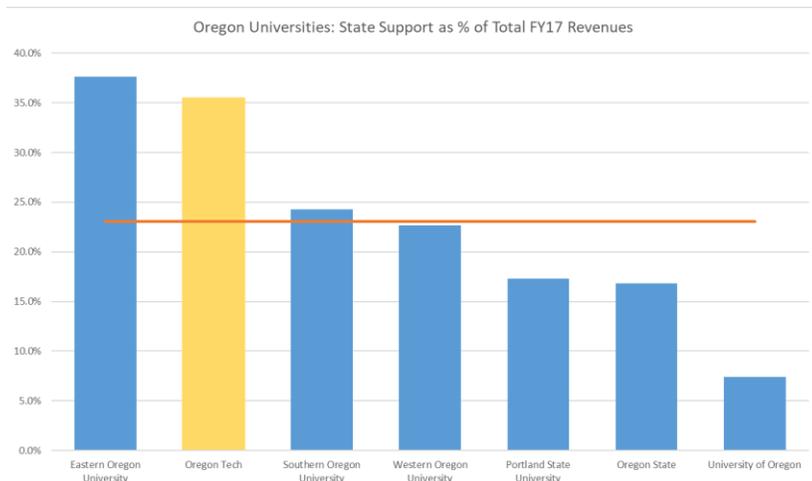
As noted previously, significant dependence on any one source of funding has the potential to be problematic for Oregon Tech. Price sensitivity among college going adults could put downward pressure on annual tuition rates and a potentially volatile economy can mean fewer students attending or attending as full-time in the future. This can be especially true for returning adults or transfer students who may have less family resources available to offset the cost of education or have exhausted financial aid while attending a community college. This sensitive population has been a significant driver of Oregon Tech enrollment over the past several years. That said, the market based nature of tuition allows for greater control by Oregon Tech as it manages its competitive position when compared to state appropriations or grant income. Higher education tends to be a counter-cyclical good, with decreasing demand when the broader market is growing and increasing demand during recessions.

State Support

When comparing state support revenue as a percentage of total revenues among Oregon institutions, Oregon Tech has the second highest dependence on state funding, followed only EOU, the smallest university in the state. This indicates that Oregon Tech is highly dependent upon state appropriations to maintain its operations and creates a significant vulnerability in years where there is economic downturn or less state funding is available for general operations. Oregon Tech has a unique and highly concentrated revenue risk related to state funding. Not only does Oregon Tech disproportionately rely on state funding, but that state funding is specifically designed to support the university's STEM and healthcare related programs. The states allocation systems, the Student Success and Completion Model (SSCM) includes weighting for high-cost and high-demand programs within the SCH and degree production allocations and several line item funding structures including

engineering technology graduate and undergraduate programs and health related programs while the Public University State Program funds the Engineering Technology Sustaining Fund, which together account for significant amounts of the total state funding for Oregon Tech. These programs have concentrated benefits and thus to some degree limited partner university and external constituency support their continuance.

When comparing the national comparator institutions by state support against undergraduate headcount there is a strong inverse relationship between size and dependence on state support. This matches the line item funding within the state's funding mechanism supporting institutions with enrollment of less than 7,500 students. Similar to program specific funding,



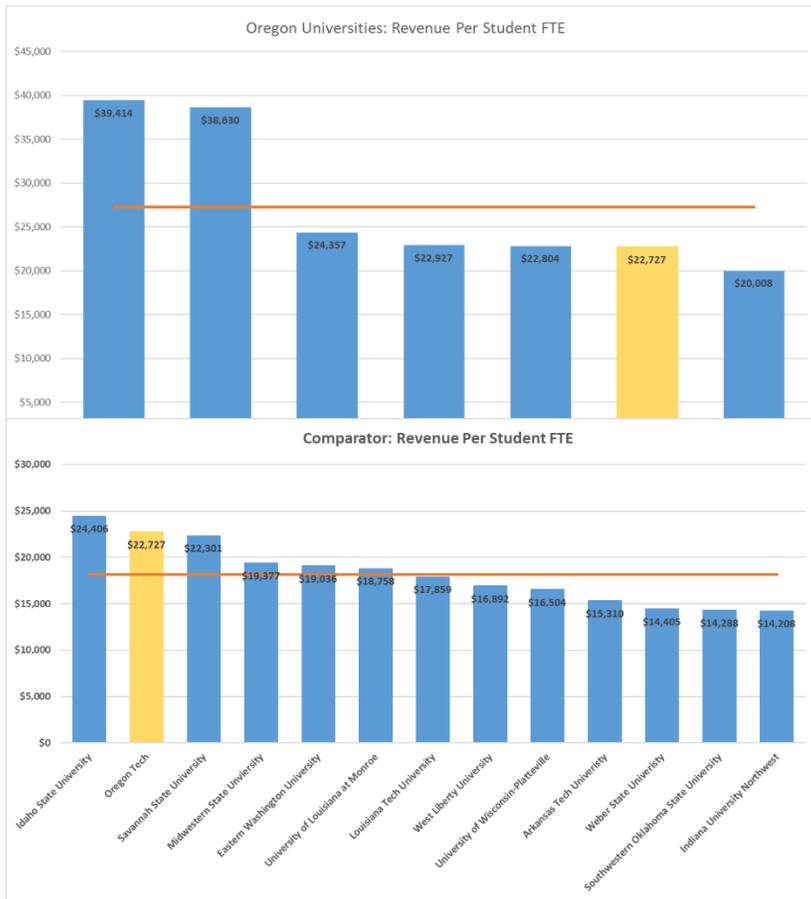
significant political risk exists as it relates to this source of funding, particularly during trying economic times. Larger institutions have more opportunity for alternative funding sources through research and grant, auxiliary, or gift funding which allows them to be less reliant on state based sources of revenue.

Among comparator institutions Oregon Tech also ranks very high on the percentage of revenue that comes from state support. This indicates that the level of state support for Oregon Tech, even among its non-Oregon peer group is well above the norm. Though investments from the State of Oregon represent a concerted effort to support technical education and are both highly appreciated and necessary given current tuition revenues, they pose ongoing risks as is shown by the relative dependence compared to other similar institutions across the country. Tuition revenues are a much less volatile source of funding and market driven and thus to some extent within the control of the university depending on its attractiveness and focus on maintaining enrollment and market position. Because of long-term pressures acting on the State of Oregon's budget, particularly from increases in legacy retirement obligations and federal healthcare match requirements, the long-term inflation per student investment from the state can be expected to decline.

Revenue per Student

Revenue per student FTE is calculated by taking the total revenue, from all sources, divided by the total student FTE. Oregon Tech's revenue per student FTE is low compared to other Oregon universities totaling \$22,727 per student FTE. Only one institution, Southern Oregon University, has a lower revenue per student FTE at \$20,008 whereas the institution with the highest revenue per student FTE is Oregon State University with \$39,414. This higher revenue per FTE is due to a combination of higher tuition rates, larger auxiliary enterprises and a robust

grant and contracts (research) enterprise, areas where Oregon Tech lags behind.



However, within the comparator benchmarking group Oregon Tech is at the higher end of total revenue per student FTE with only one institution having more revenue per student FTE. This excludes SUNY Polytechnic Institute, a very unique institution, which has an operating budget of over \$350 million dollars and only 2,197 FTE students. The very high state appropriation levels at Oregon Tech compared to comparator institutions is largely responsible for the relatively high total revenues to student FTE figure.

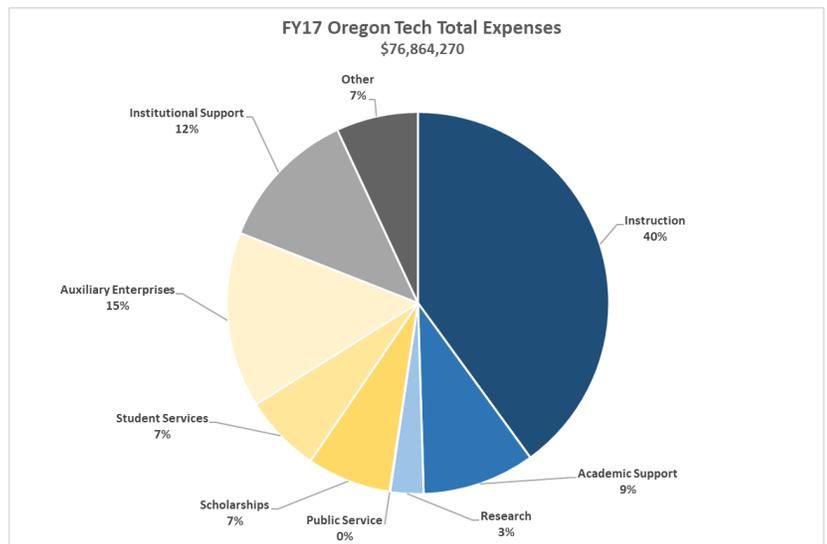
Expenditures

In FY17 Oregon Tech reported total expenditures of \$76.9M or \$1.7M above our reported revenue. This ongoing deficit for the institution is a concern considering the vulnerable nature of Oregon Tech’s dominant revenue sources, state support, and known escalatory pressure on labor costs driven largely by PERS (retirement) and PEBB (healthcare). With direct labor costs making up 40% of the total expenditures further escalation may push the university into a structural deficit requiring a structural adjustment if fee paying enrollment does not increase markedly. The following section will provide an overview of expense categories and their

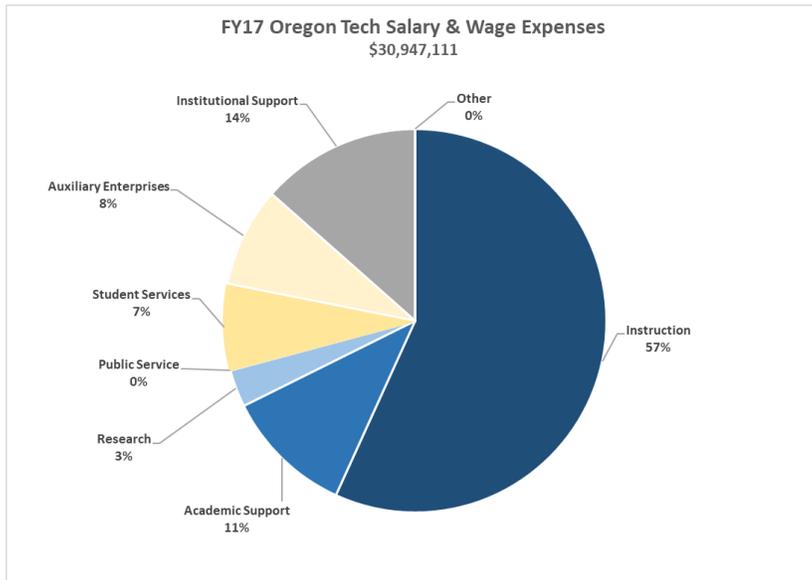
relations to other Oregon public and national comparator institutions.

Fifty-two percent of total expenditures at Oregon Tech are directed towards academics (instruction, research and academic support), 29% on auxiliary enterprises and student service and 19% of institutional support and other expenditures. The commitment to instruction is evident with 40% of expenditures going toward instruction. The university has a very low level of research activities with only 3% of expenditures in this category.

As noted above, 40% of Oregon Tech’s total expenditures go towards labor costs which includes salary, wages, and other personnel costs. Oregon Tech’s focus on academics is demonstrated with 71% of labor expenditures committed to instruction (57%), academic support (11%), and research (3%). Because Oregon Tech contracts out to third-party vendors both food service and bookstore services total labor costs on the auxiliary side are low, only 15%, and institutional support labor makes up the remaining 14%.



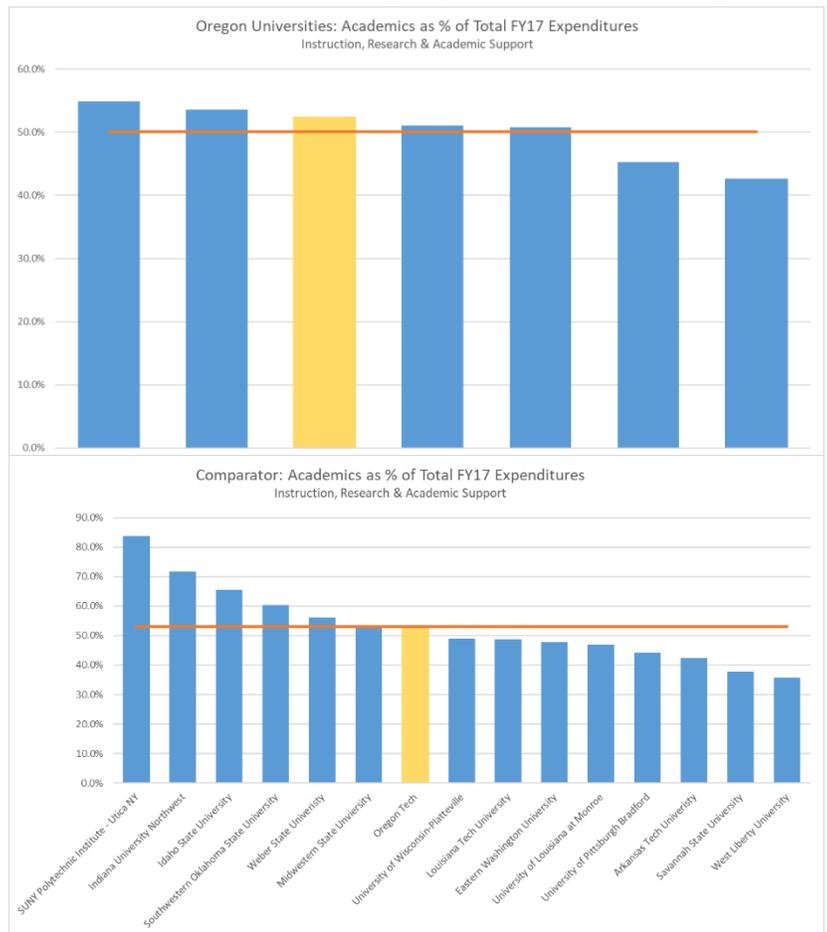
Oregon Tech’s large academic labor expense is likely attributable to a large tenure/tenure track instructional population relative to other institutions and an average total compensation (salary, wage, and OPE) of \$115,897 in FY17. During that time frame the average unclassified staff person total compensation was 27% less, at \$84,134 and the average classified staff total compensation was 43% lower at \$66,265.



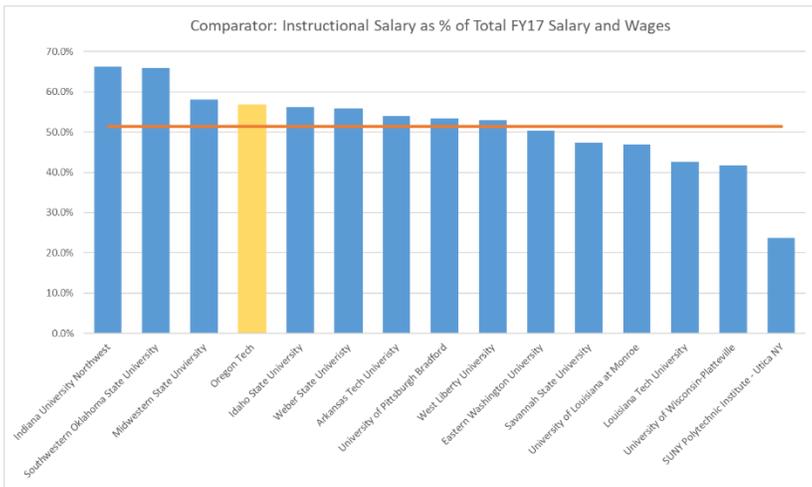
Academic Expenditures

IPEDS disaggregates several areas of academic affairs including instruction, academic support and research. Graphs and tables within this report will refer to these three areas together as “Academics” broadly. Institutions that have a higher percentage of spending committed to Academics are arguably placing a greater emphasis on student facing endeavors. However, classifications between Academic Support and Institutional Support between institutions can muddy the analysis as certain expenses may be characterized differently at different institutions, this is particularly true for classroom technology, capital spend, and IT investments as well as the organizational location of certain service units.

Among Oregon public universities the average academic expenditures is 50% of total expenditures. Oregon Tech is above the average and has the third highest among this group with 53% of total FY17 expenditures going toward academics. This is particularly significant given that Oregon Tech is relatively small compared to other Oregon public universities and significant economies of scale exist within Institutional Support (administrative) units. Further, Oregon Tech’s multiple operating locations which requires significantly higher levels of institutional support (administrative oversight and management).



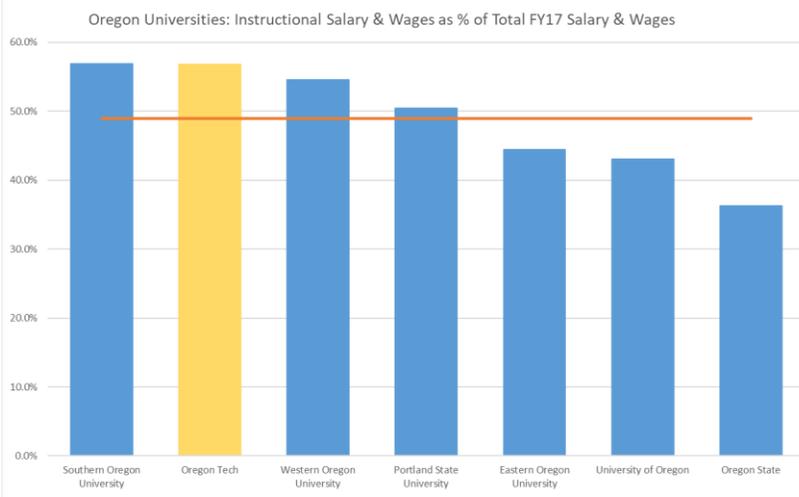
Within the comparator group the average spending on academics is 53% of total expenditures. With 53% of spending on academics Oregon Tech sits at the comparator average. Six institutions maintain a higher percentage of spending on academics, ranging up to 83.7% at SUNY Polytechnic Institute, a particularly unique institution with 68.8% of its revenue from grants and contracts, down to 35.8% at West Liberty University. As both one of the smaller institutions within the comparator group and having multiple principle site locations, Oregon Tech’s maintaining a relatively high Academic spend rate is particularly noteworthy. Both forces create natural tendencies towards higher administrative spend rates. Being at or above the average in each of these groups demonstrates Oregon Tech’s significant commitment to its core academic mission.



Instructional Salaries

Instructional salaries are the single largest expense category, and constitute an overall majority of expenses within the Salary and Wages. The average spending in the Oregon public university benchmark group is 48.9% of total salary and wage spending on Instructional Salaries, Oregon Tech is well above that average with 56.8% and is the second highest within this group.

Among the comparator group, where the average salary and wage spending is 51.5%. Within this group Oregon Tech is still well above average and, in fact the fourth highest in the cohort.



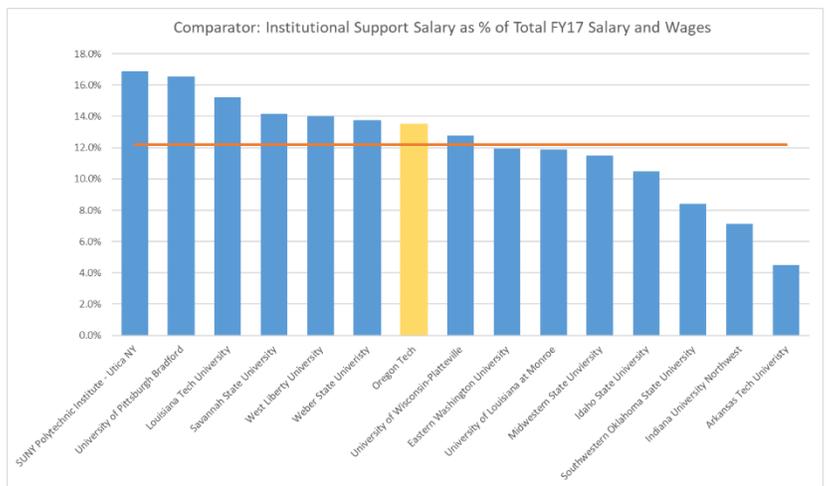
Research

Research spending as a percentage of total spending can indicate an institutions relative concentration on research and creative works. Oregon Tech's research spending is only 2.8% of total expenditures, well below the 6.1% average among Oregon institutions and the 7.1% average among comparators. Within the Oregon benchmark group this places it squarely among the regional universities and significantly below Portland State, the University of Oregon and Oregon State University. Within the national benchmark group, interestingly this does not place Oregon Tech as an outlier but within the mid-upper

range of the group. Indicating that this group of comparator institutions fit Oregon Tech's historic lack of focus on research and discovery. Because of the recent growth in OMIC and increased focus on research, scholarship and creative works it can be expected that these numbers may change over time.

Institutional Support

At Oregon Tech Institutional Support totals 12.1% of overall expenditures. This is in line with or below EOU and SOU which Oregon Tech is most comparable with in terms of size. Though it is more complex as an operating entity given its multiple primary campus locations and satellite operations in multiple states. The variation in Institutional Support expenditures as a percentage of overall expenses between the public universities in Oregon provide some lens into the variability inherent with this category which can include significant academic spend. Because of economics of scale it is expected that the three larger public universities in Oregon, PSU, U of O and OSU



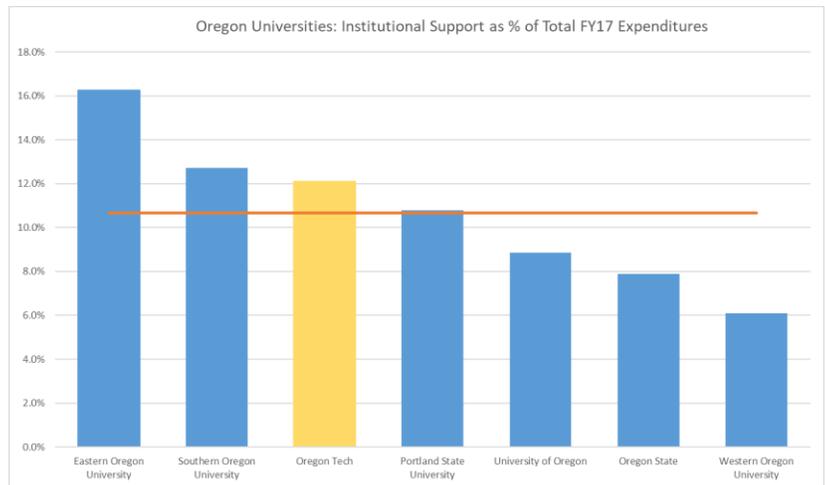
would have significantly lower Institutional Support spend rates, however WOU has the lowest spend rate which is surprising when compared to other similarly sized institutions. Oregon Tech is above the average of 10.6% in Institutional support when compared to the national comparator group, but is relatively small when compared to the other national comparator institutions. It is expected that Oregon Tech's Institutional Support percentage of overall expenditures will increase when 2018 IPEDS data are released due to a reclassification of IT related expenditures and other changes related to absorbing duties previously supported by the Chancellor's Office and the Oregon University System.

Summary and Discussion

IPEDS data provides several useful insights into revenue and expenditure patterns at Oregon Tech relative to its Oregon public university peers and comparator institutions across the nation.

Compared to its state and national peers Oregon Tech has a relatively concentrated set of revenue streams, with lower auxiliary and research revenue than most and, of particular note, much higher reliance on state appropriations than the average institution. There are notes of optimism in the data however, as the low tuition revenue per student and low grants and contracts revenue are manageable outcomes. Early investments in both categories are positioned to bear fruit over the coming years.

Strategic Enrollment Management has positive early indicators in terms of student applications and admits and is projecting the largest incoming freshmen class in many years. Investments in clinic operations and OMIC are likely to increase grants, contracts and other revenues, further diversifying the university's revenue streams.



Oregon Tech's expenditures tilt decidedly towards investments in people through salaries and benefits. Academics broadly and Instruction in particular take a front seat at Oregon Tech and this is reflected in the data. In both categories Oregon Tech spends at higher rates than its peers, indicating strong focus on the core educational mission. Low research related expenditures, and associated revenues, are not unexpected given the university's historic focus. Shifts in Federal investments in research may pose headwinds to significant growth, but the university is investing in and focused on broadening its efforts related to applied research for both federal and private funders. The State of Oregon's recent investment in the Oregon Renewable Energy Center (OREC) and OMIC are both votes of confidence in Oregon Tech's capacity for meaningful creative activities that will advance its polytechnic mission.

The radical shift in institutional governance over the past decade has not been fully felt and the university continues to take on tasks necessary for an independent university which were previously provided by the Chancellor's Office and the Oregon University System. This includes many back office functions, budget and planning, support for capital projects and IT systems management. These will require continued investment and development over time and will inevitably require additional skilling up of incumbent staff members and additional employees in certain areas. In early assessments of the organizational charts of Oregon's TRU universities the academic administration at Oregon Tech is missing key bench strength which allows for highly effective academic planning and operations. In certain institutions this corresponds to strongly staffed Dean's Offices, in others strongly staffed Provost's Offices depending on the bias towards centralized or decentralized academic management. These roles are highly important and necessary for the development and implementation of a dynamic polytechnic university.

Oregon Tech will remain challenged to diversify its revenue streams, increase efficiency by holding back expenditures while growing its enrollment base and make key investments in its faculty and administrative capacity.

Appendix 1: IPEDS Data definitions

Appendix 2: Oregon Tech Data Tables

Appendix 3: Oregon Institutions Graphs

Appendix 4: National Comparator Graphs

Appendix 5: Aspirational Comparator Graphs

Appendix 1: IPEDS Data Definitions

1.0	<p>Instruction. (NACUBO and OMB Circular A-21) This category includes all activities that are part of an institution’s instructional program. Included are credit and noncredit courses for academic, vocational, and technical instruction; remedial and tutorial instruction; regular, special, and extension sessions; and community education. Includes departmental research and sponsored instruction.</p>
2.0	<p>Organized/Sponsored Research. (NACUBO and OMB Circular A-21) This category should include all activities specifically organized and separately budgeted to produce research outcomes, whether commissioned by an agency external to the institution or separately by an organizational unit within the institution.</p>
3.0	<p>Public Service. (NACUBO) (For OMB Circular A-21, these activities would be identified as Other Institutional Activity (OIA) and Other Sponsored Activity (OSA) as identified in an institution’s financial accounting system.) This category includes identified activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples:</p>
	<p><i>Community Services</i> <i>Cooperative Extension Services</i> <i>Public Broadcasting Services</i></p>
4.0	<p>Academic Support. (NACUBO) This category includes support services for the institution’s primary missions: instruction, research, and public service. Examples:</p>
	<p><i>Libraries</i> <i>Museums and Galleries</i> <i>Educational Media Services</i> <i>Academic Computing Services</i> <i>Ancillary Support</i> <i>Academic Administration</i> <i>Academic Personnel Development</i> <i>Course and Curriculum Development</i></p>
4.0	<p>Academic Service. (Circular A-21)</p>
	<p>4.1 Libraries—Official and organized central and branch libraries.</p> <p>4.2 Departmental Administration—Includes all activities directly supporting Deans and Department Chairs.</p> <p>4.3 Museums and Galleries—Usually included in a functional category of Other Institutional Activity (OIA). Check institution’s financial accounting system for correct function identification.</p>
5.0	<p>Student Services. (NACUBO and Circular A-21) This category should include admissions and registrar offices and those activities whose primary purpose is to contribute to the student’s emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instructional program. Examples:</p>
	<p><i>Student Services Administration</i> <i>Social and Cultural Development</i> <i>Counseling and Career Guidance</i> <i>Financial Aid Administration</i> <i>Student Admissions</i> <i>Student Records</i> <i>Student Health Services</i></p>
6.0	<p>Institutional Support. (NACUBO) This category includes 1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; 2) fiscal operations, including the investment office; 3) administrative data processing; 4) employee personnel and records; 5) logistical activities that provide procurement, storerooms, printing, and transportation services to the institution; 6) support services to faculty and staff that are not operated as auxiliary enterprises; and 7) activities concerned with community and alumni relations, including development and fundraising. Examples:</p>
	<p><i>Executive Management</i> <i>Fiscal Operations</i> <i>General Administration and Logistical Services</i> <i>Administrative Computing Services</i> <i>Public Relations/Development</i></p>
6.0	<p>Institution Support. (Circular A-21)</p>
	<p>6.1 General Administration</p> <p><i>Executive Management</i> <i>Fiscal Operations</i> <i>General Administration and Logistical Services</i> <i>Administrative Computing Services</i></p>

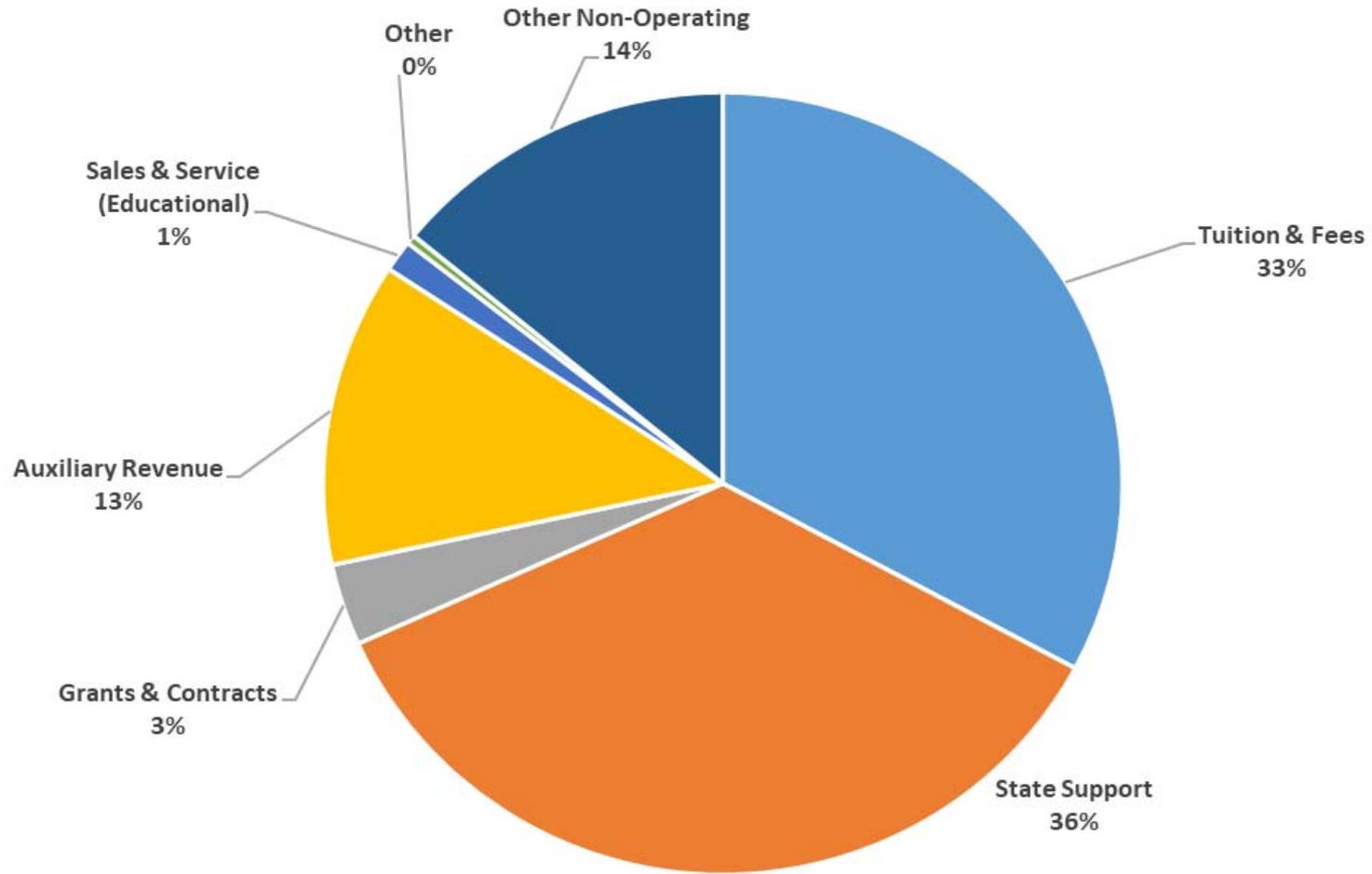
	<p>6.2 Public Relations/Development/Alumni Affairs (Usually included in Other Institutional Activity (OIA))</p> <p>6.3 Sponsored Projects Administration</p> <p><i>Grants and Contracts Administration</i> <i>Grants and Contracts Accounting</i> <i>Research Compliance Office</i></p> <p>Check institution's financial accounting system for other units identified as sponsored projects administration</p>
7.0	<p>Operation and Maintenance of Plant. (NACUBO and Circular <u>A-21</u>) This category should include the operation and maintenance of physical plants for all institutional activities, including auxiliary enterprises and independent operations. Examples:</p>
	<p><i>Physical Plant Administration</i> <i>Building Maintenance</i> <i>Custodial Services</i> <i>Safety</i> <i>Security</i> <i>Space Management</i> <i>Occupational Health</i> <i>Utilities</i> <i>Landscape and Grounds</i> <i>Major Repairs and Renovation</i></p>
8.0	<p>This category includes Scholarships and Fellowships but is not used in facilities. (NACUBO)</p>
9.0	<p>Auxiliary Enterprises. (NACUBO) An auxiliary enterprise is an entity that exists to furnish goods or services to students, faculty, or staff, and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. This also includes Division I Intercollegiate Athletics.</p>
10.0	<p>Independent Operations. (NACUBO) This category includes those operations that are independent of, or unrelated to, the primary missions of the institution but that may enhance these activities. This category is generally limited to major federally funded research and development centers such as the Johns Hopkins Applied Physics Laboratory.</p>
11.0	<p>Hospitals. (NACUBO) This category includes patient care operations of the separately organized and budgeted hospital, including nursing and other professional services, general services, administrative services, fiscal services, etc., that are included within the organized hospital.</p>
12.0	<p>Service Center. (Circular <u>A-21</u>) An operation that provides a service or product or a group of services or products for a fee to users principally within the institutional community. The services may range from highly specialized to typical or necessary functions. Often they could not be provided as effectively or efficiently if provided by external sources. A service center develops a rate for the service activity based on actual incurred costs and charges users based on actual usage.</p>
13.0	<p>Unoccupied Space. (Supplemental Category) Space that at the time of the inventory is either vacant (not assigned to any faculty or staff members) or under renovation.</p>
NOTE:	<p>OMB Circular <u>A-21</u> requires the long form (detailed information) to be completed for institutions receiving over \$10 million from the federal government for grants and contracts and requires such institutions to apply for a Facilities and Administration Rate.</p>

Tuition and fees (published charges)	<p>The amount of <u>tuition</u> and <u>required fees</u> covering a full academic year most frequently charged to students. These values represent what a typical student would be charged and may not be the same for all students at an institution. If tuition is charged on a per-credit-hour basis, the average full-time <u>credit hour</u> load for an entire academic year is used to estimate average tuition. Required fees include all fixed sum charges that are required of such a large proportion of all students that the student who does not pay the charges is an exception.</p>
Grants and contracts (revenues)	<p>Revenues from governmental agencies and nongovernmental parties that are for specific research projects, other types of programs, or for general institutional operations (if not government appropriations). Examples are research projects, training programs, student financial assistance, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses. Includes Pell Grants and reimbursement for costs of administering federal financial aid programs. Grants and contracts should be classified to identify the governmental level - federal, state, or local - funding the grant or contract to the institution; grants and contracts from other sources are classified as nongovernmental grants and contracts. GASB institutions are required to classify in financial reports such grants and contracts as either operating or nonoperating.</p>
Auxiliary enterprises revenues	<p>Revenues generated by or collected from the auxiliary enterprise operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Auxiliary enterprises are managed as essentially self-supporting activities. Examples are</p>

	residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and movie theaters.
--	---

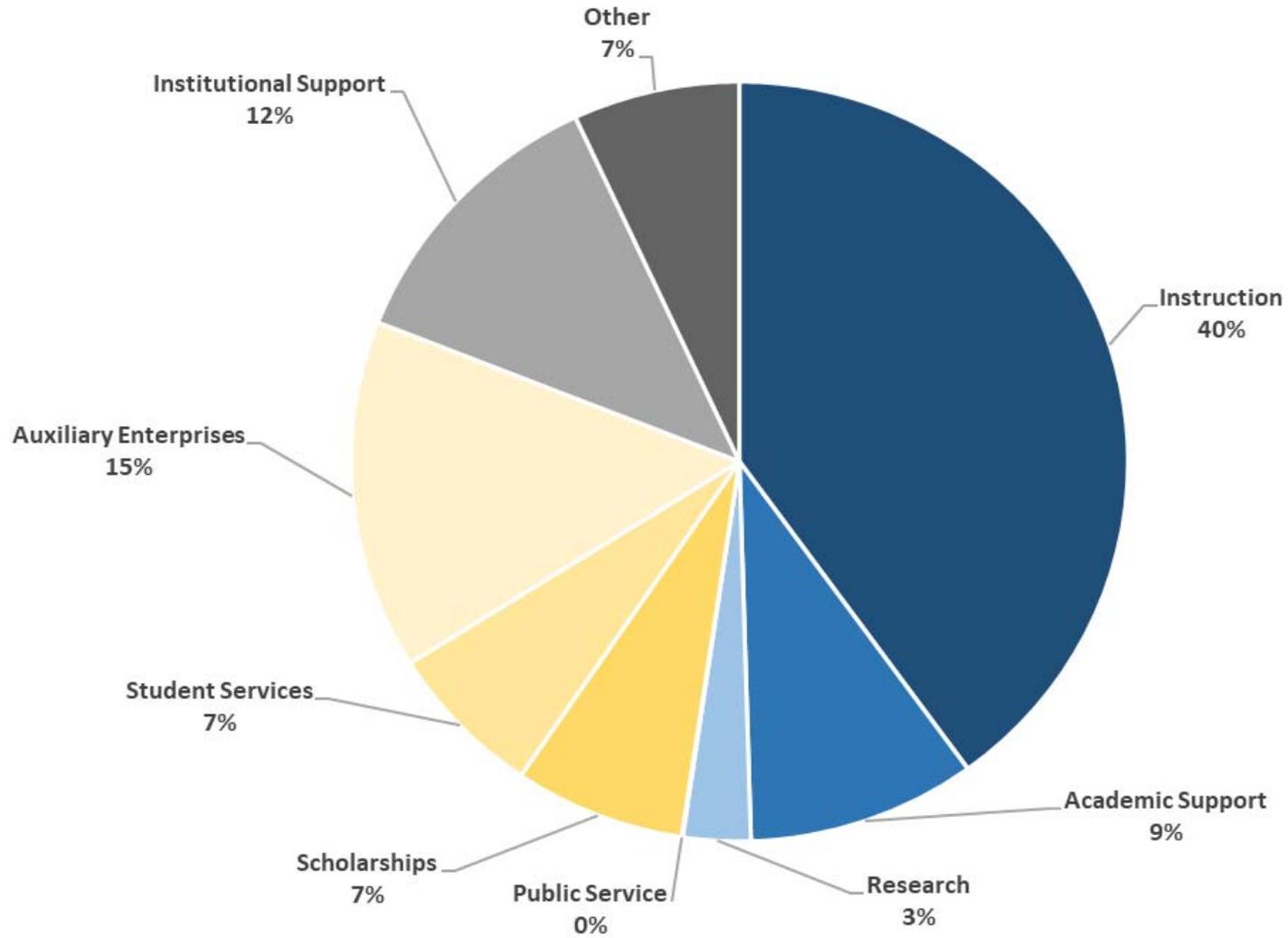
Appendix 2: Oregon Tech Graphs

FY17 Oregon Tech Total Revenues
\$75,159,357



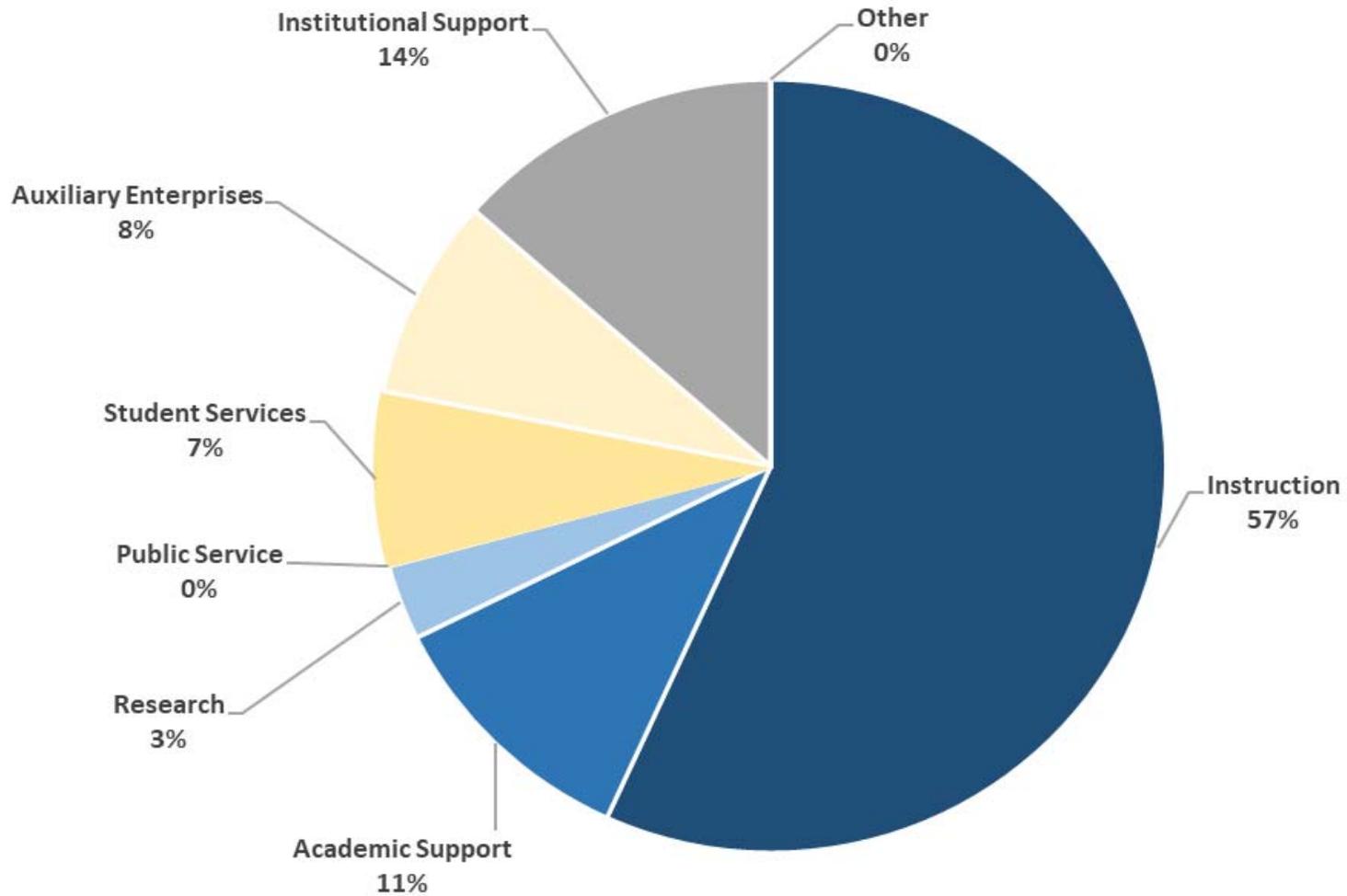
FY17 Oregon Tech Total Expenses

\$76,864,270



FY17 Oregon Tech Salary & Wage Expenses

\$30,947,111

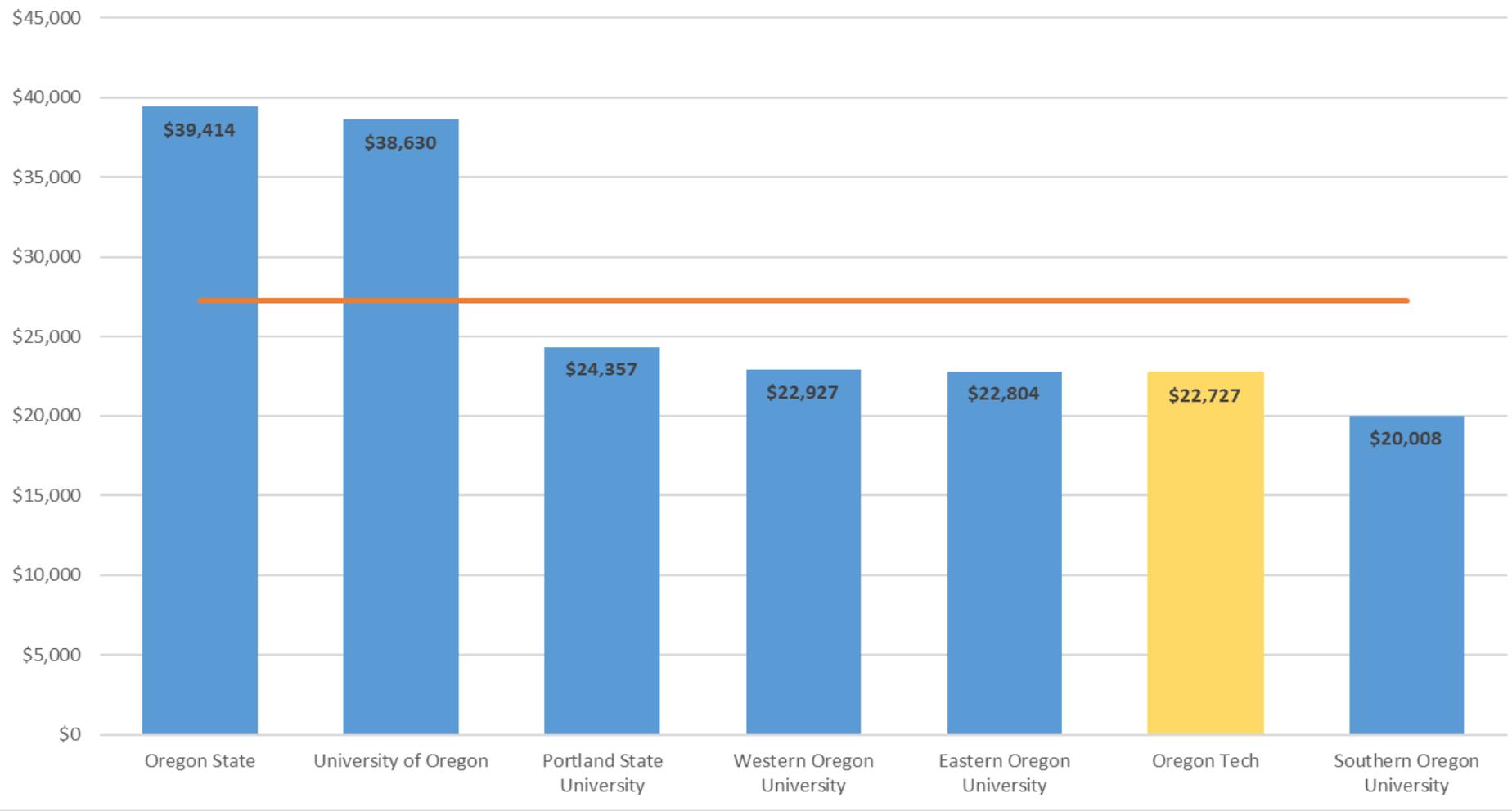


Appendix 3: Oregon Institutions

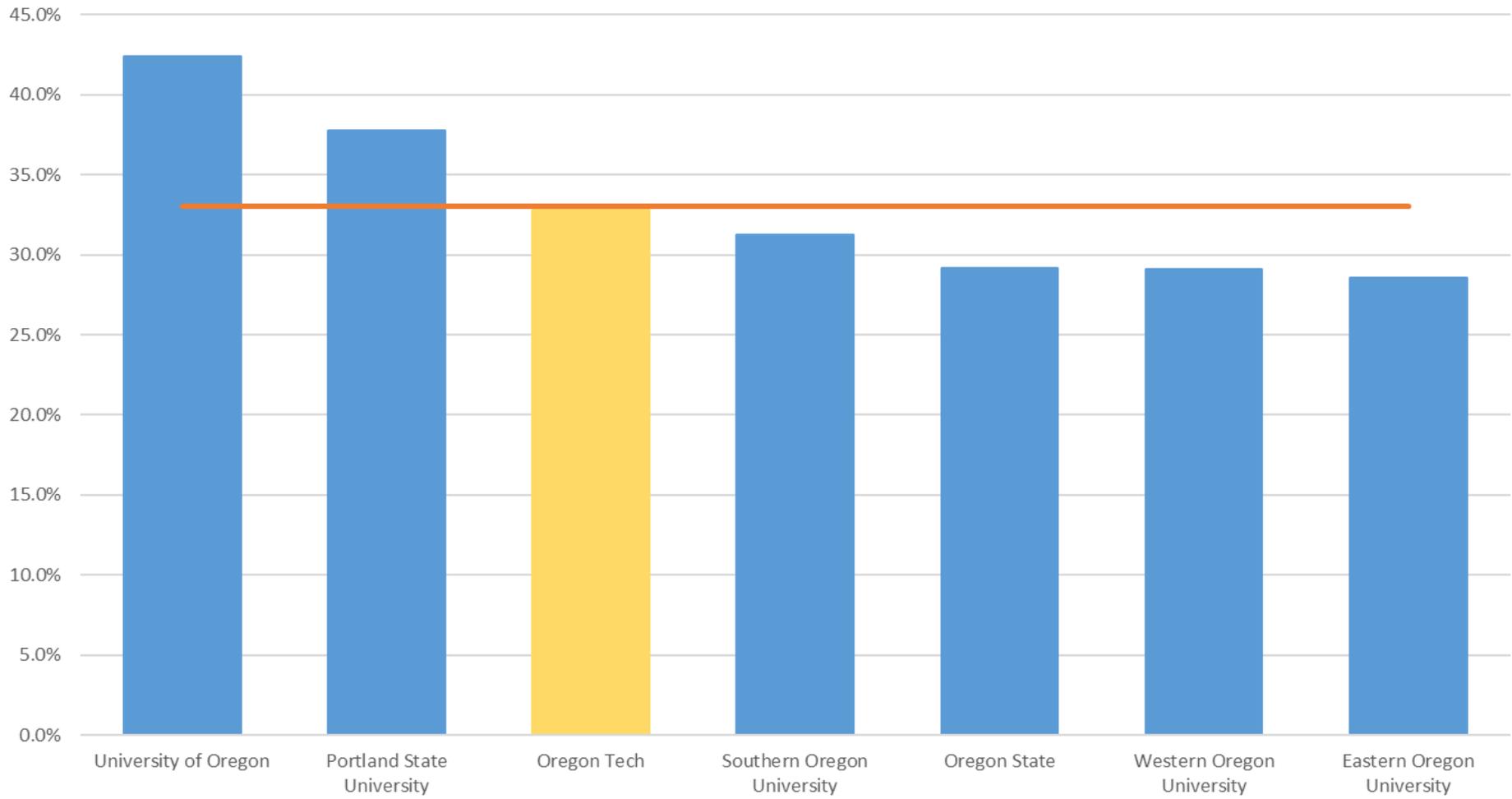
Institution	sFTE	Total Fall	
		Enrollment	Total Expenditures
Oregon State	27503	30,896	\$1,120,394,729
University of Oregon	23274	22,887	\$945,277,683
Portland State University	20844	26,693	\$517,141,582
Western Oregon University	4633	5,336	\$113,222,208
Southern Oregon University	4493	6,191	\$93,270,136
Oregon Tech	3307	5,486	\$76,864,270
Eastern Oregon University	2393	3,016	\$57,033,795

FY19 Undergraduate Tuition		
Institution	Resident	Non-Res
	Annual	Annual
University of Oregon	\$9,765	\$33,345
Oregon State University - Corvallis	\$9,435	\$28,365
Oregon State University - Cascades	\$9,120	\$28,365
Western Oregon University	\$8,391	\$24,615
Oregon Institution of Technology	\$8,276	\$26,345
Southern Oregon University	\$7,740	\$23,670
Portland State University	\$7,695	\$25,650
Eastern Oregon University	\$7,155	\$19,215

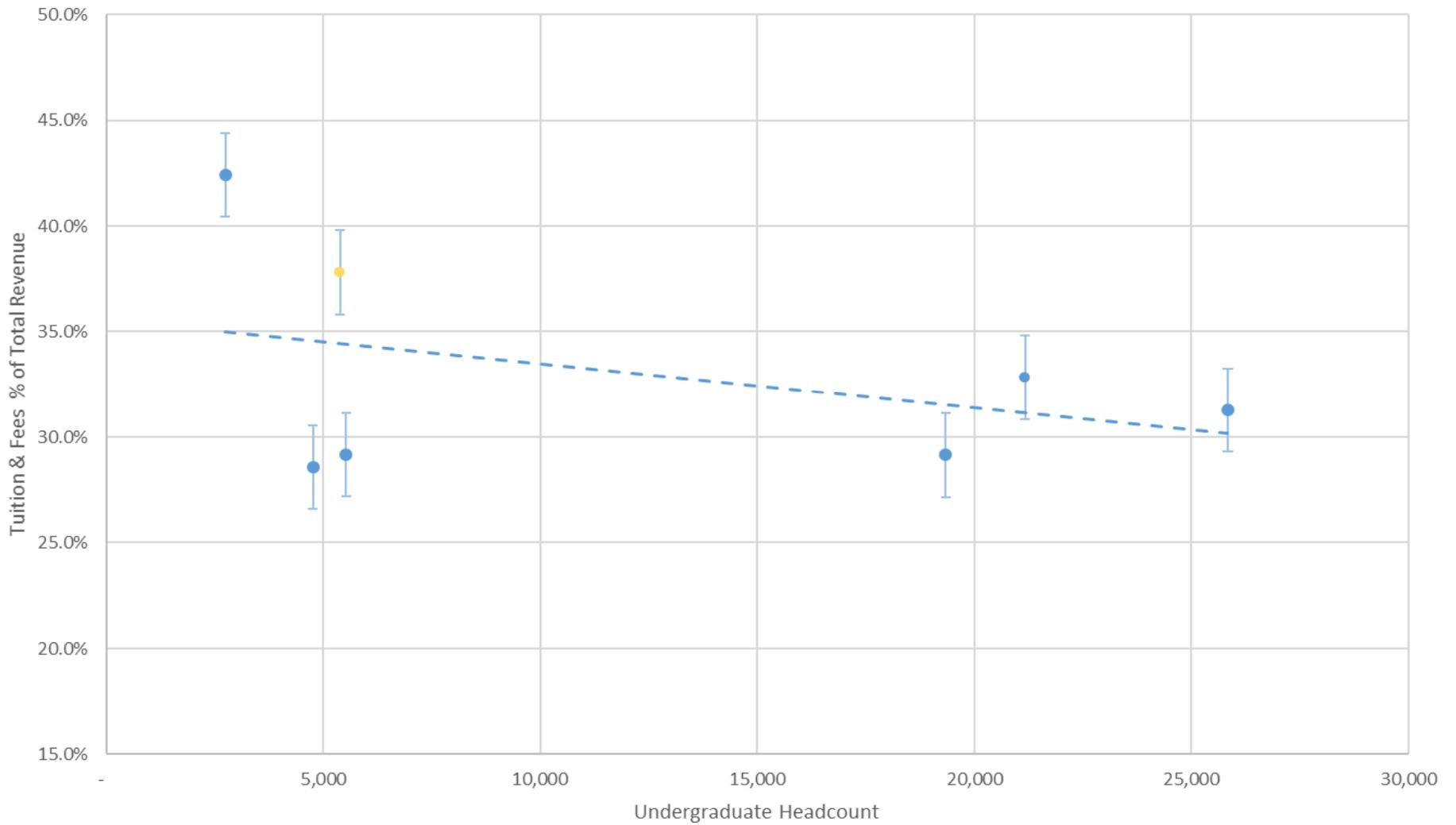
Oregon Universities: Revenue Per Student FTE



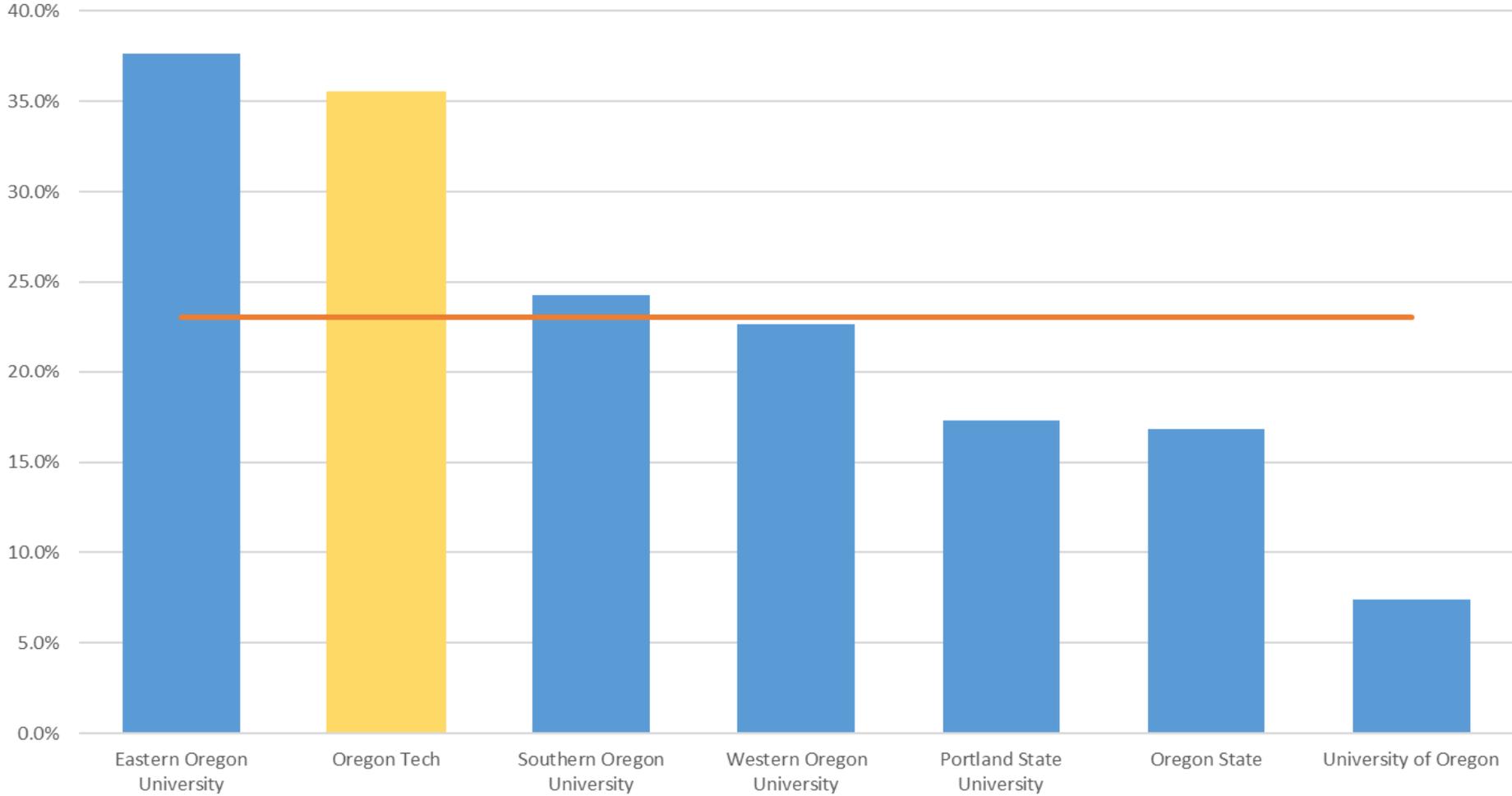
Oregon Universities: Tuition & Fees as % of Total FY17 Revenues



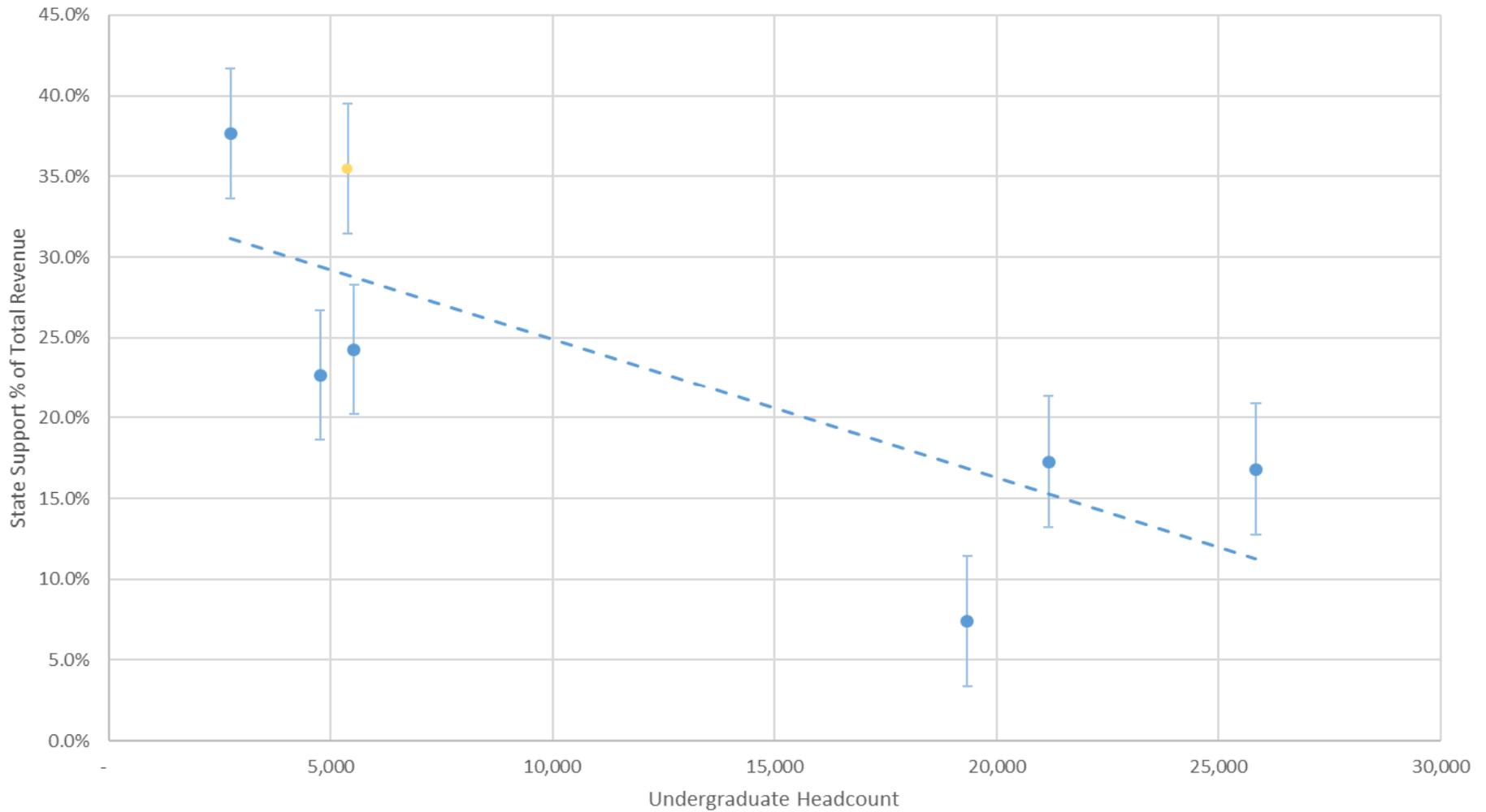
Oregon Universities: FY17 Tuition & Fees Compared to Undergrad Headcount



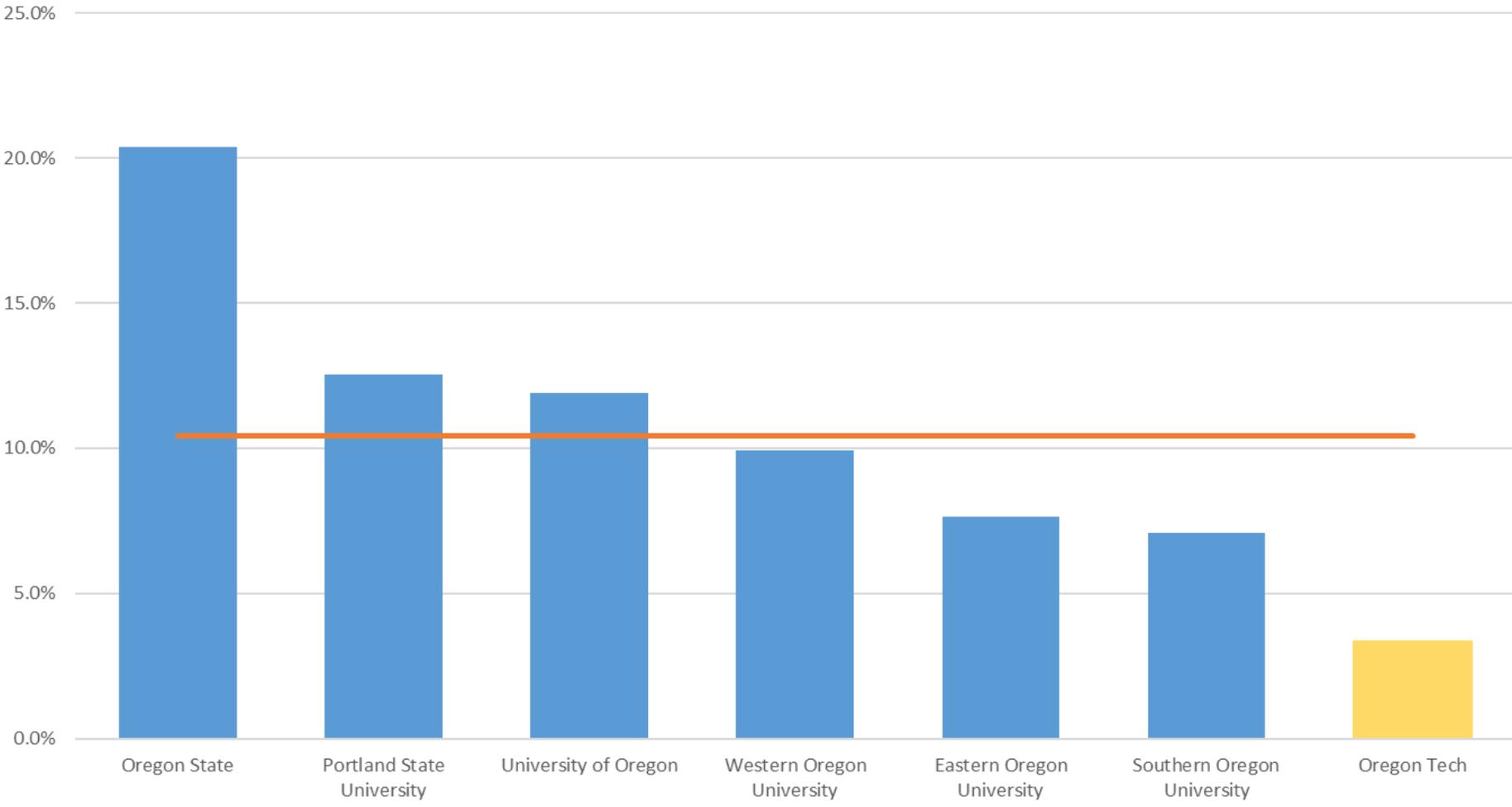
Oregon Universities: State Support as % of Total FY17 Revenues



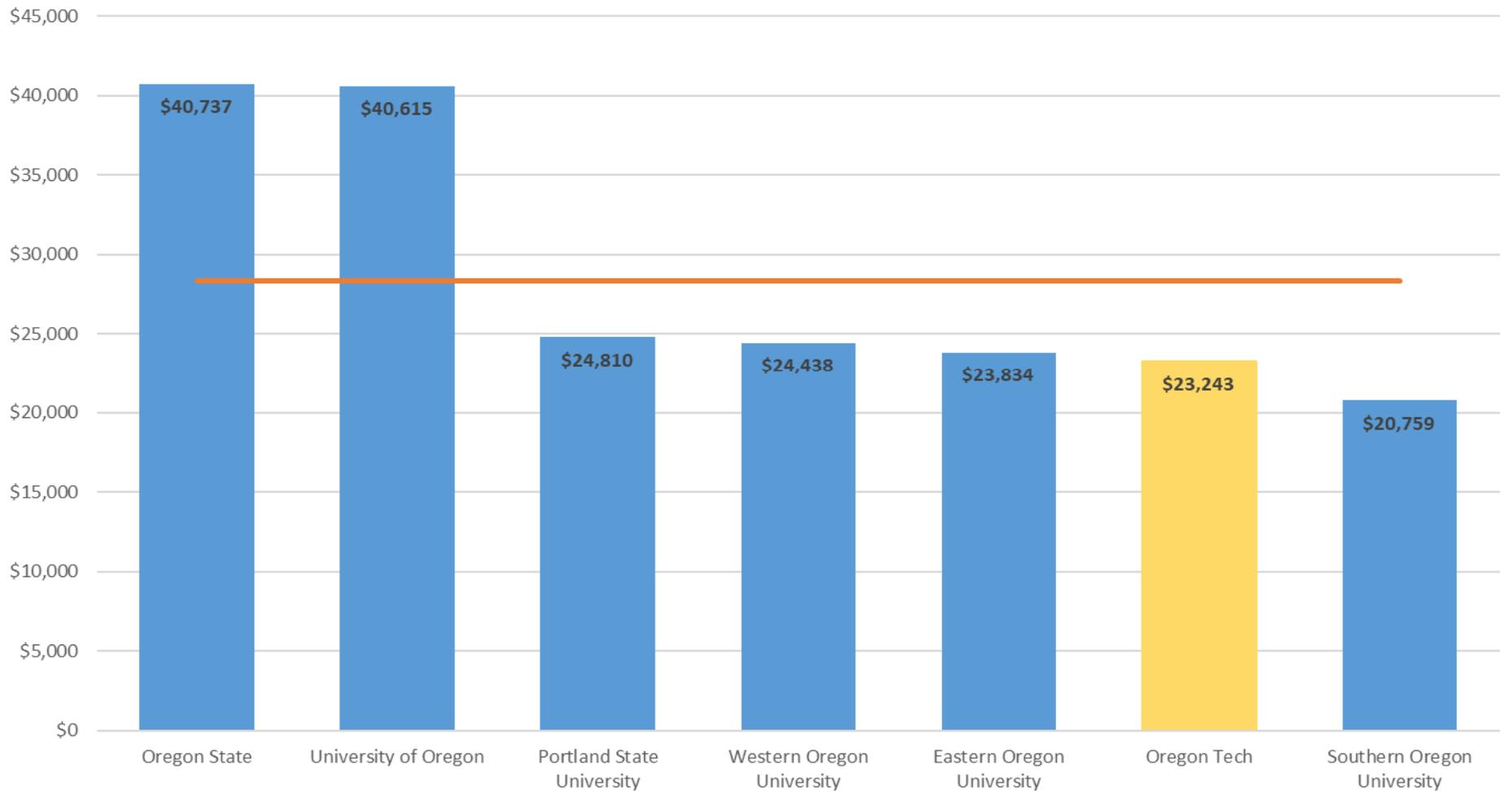
Oregon Universities: FY17 State Support Compared to Undergrad Headcount



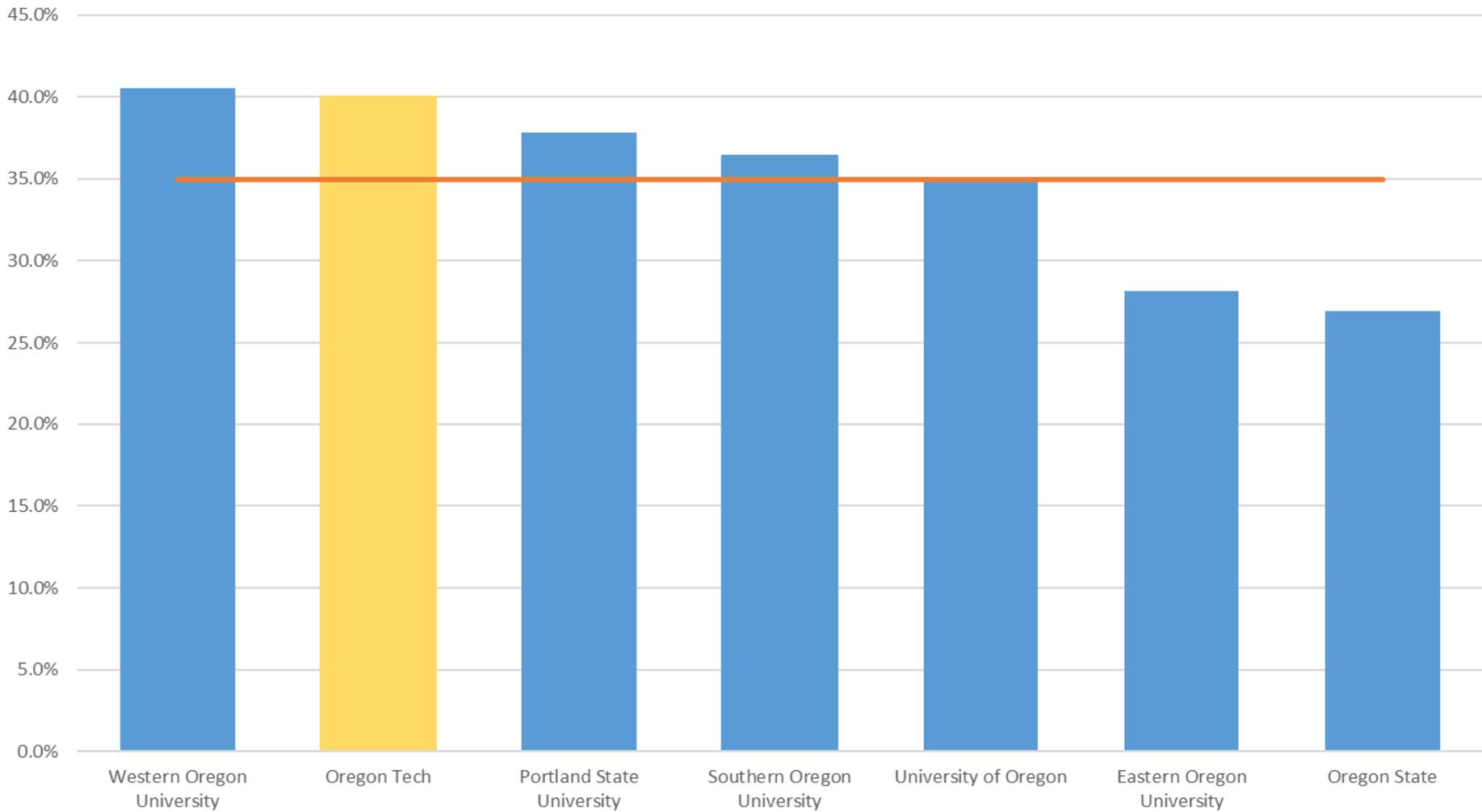
Oregon Universities: Grants & Contracts as % of Total FY17 Revenues



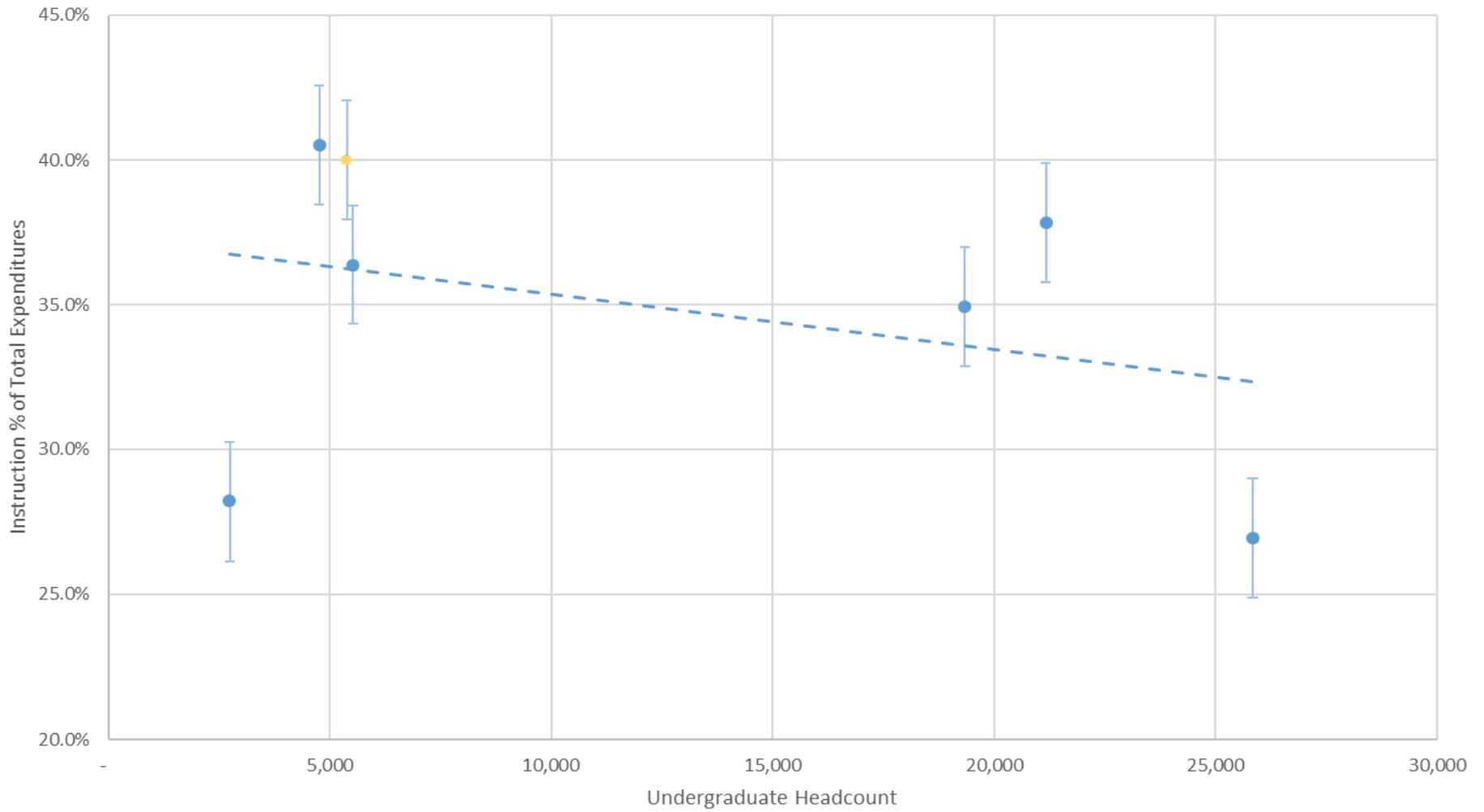
Oregon Universities: Expenditures Per Student FTE



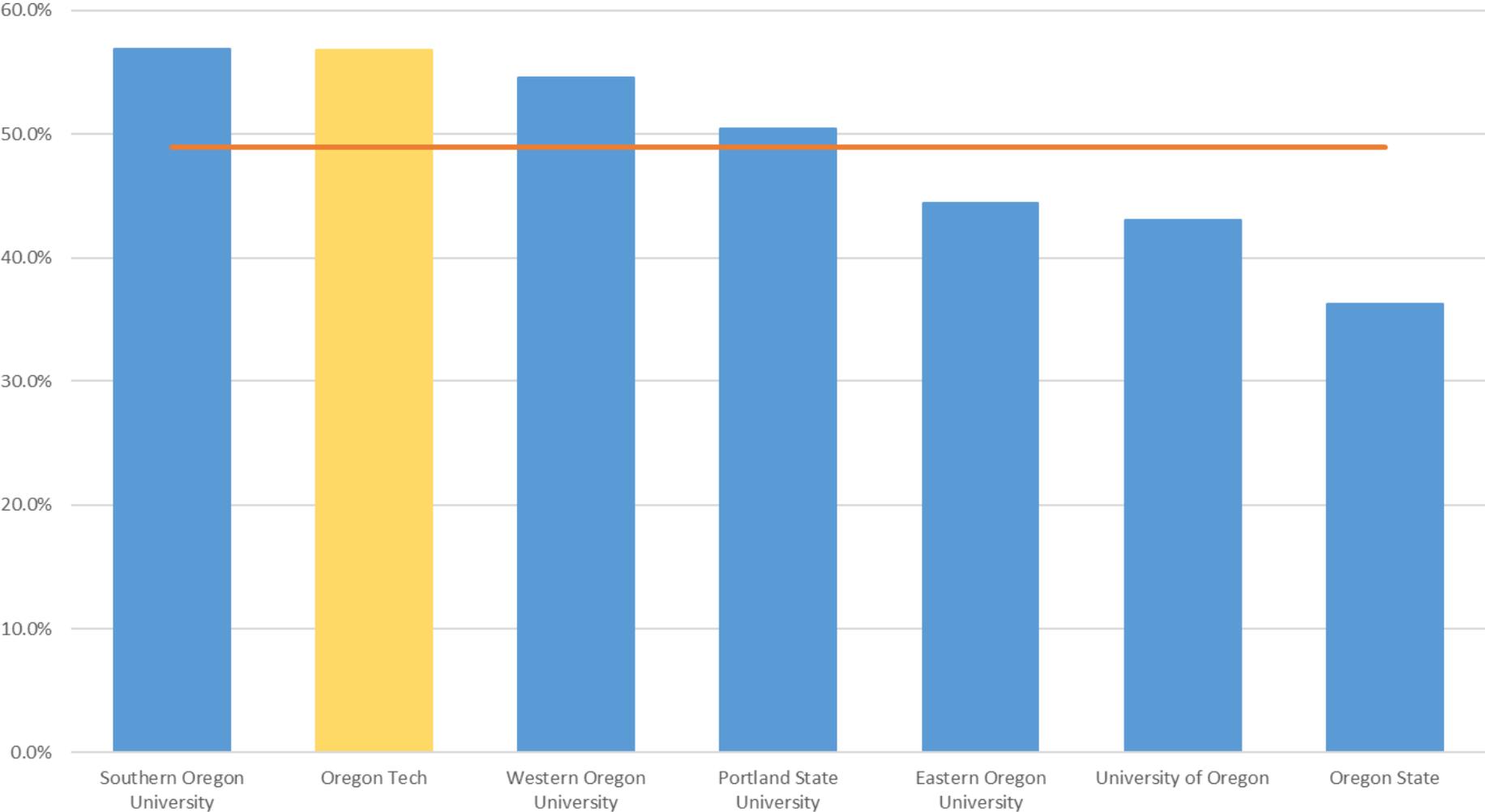
Oregon Universities: Instruction as % of Total FY17 Expenditures



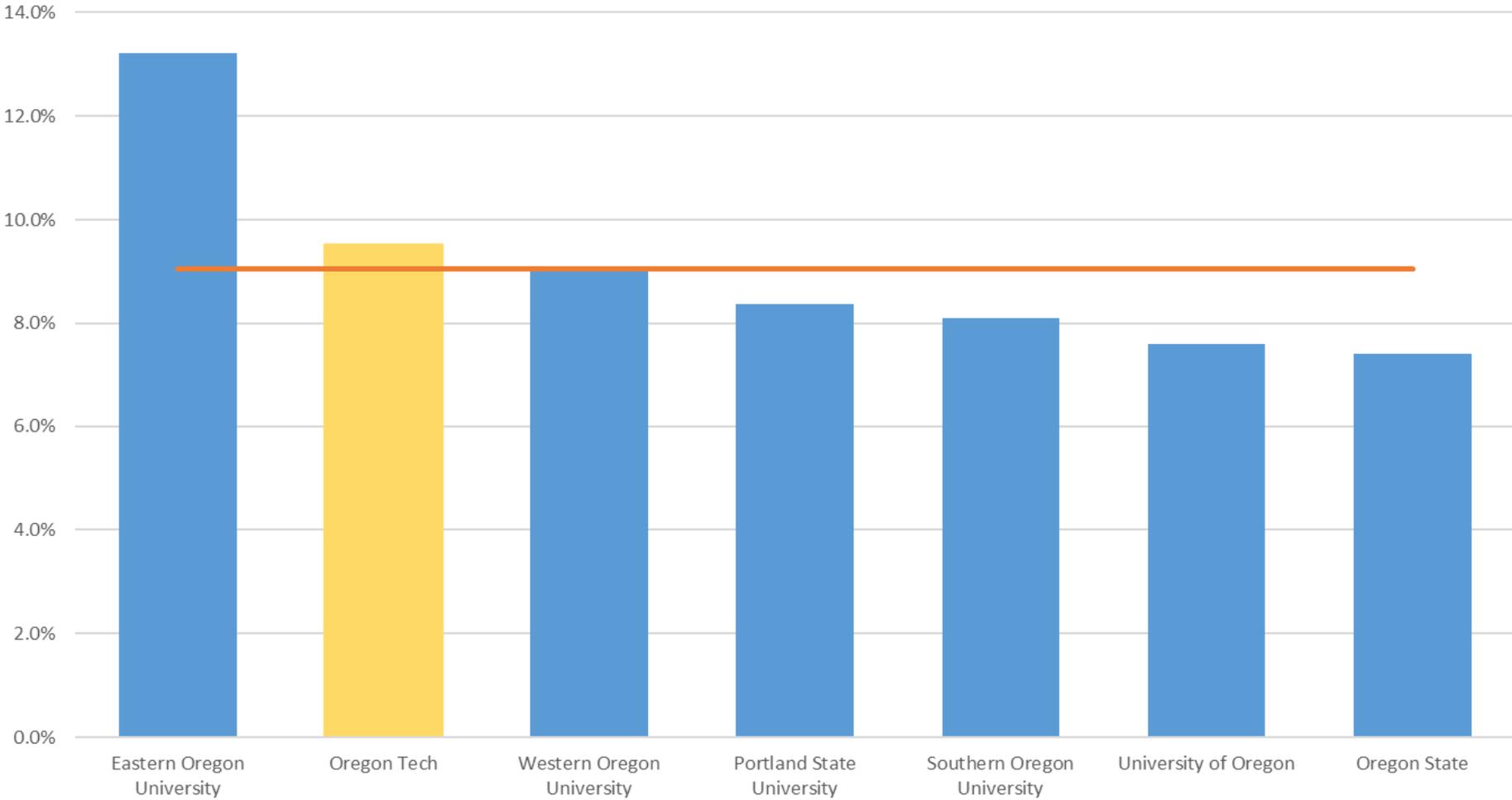
Oregon Unviersities: FY17 Instructional Spending Compared to Undergrad Headcount



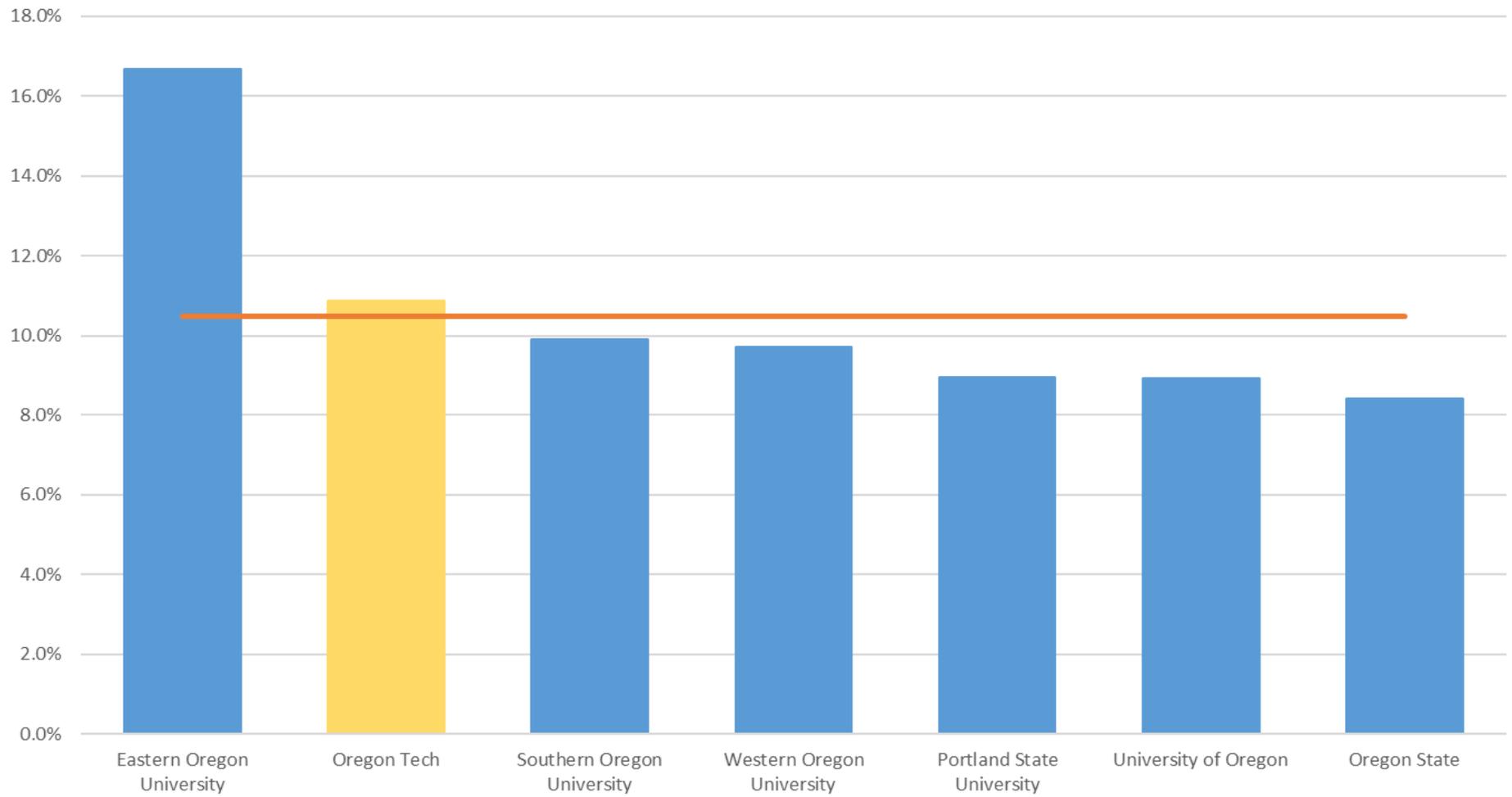
Oregon Universities: Instructional Salary & Wages as % of Total FY17 Salary & Wages



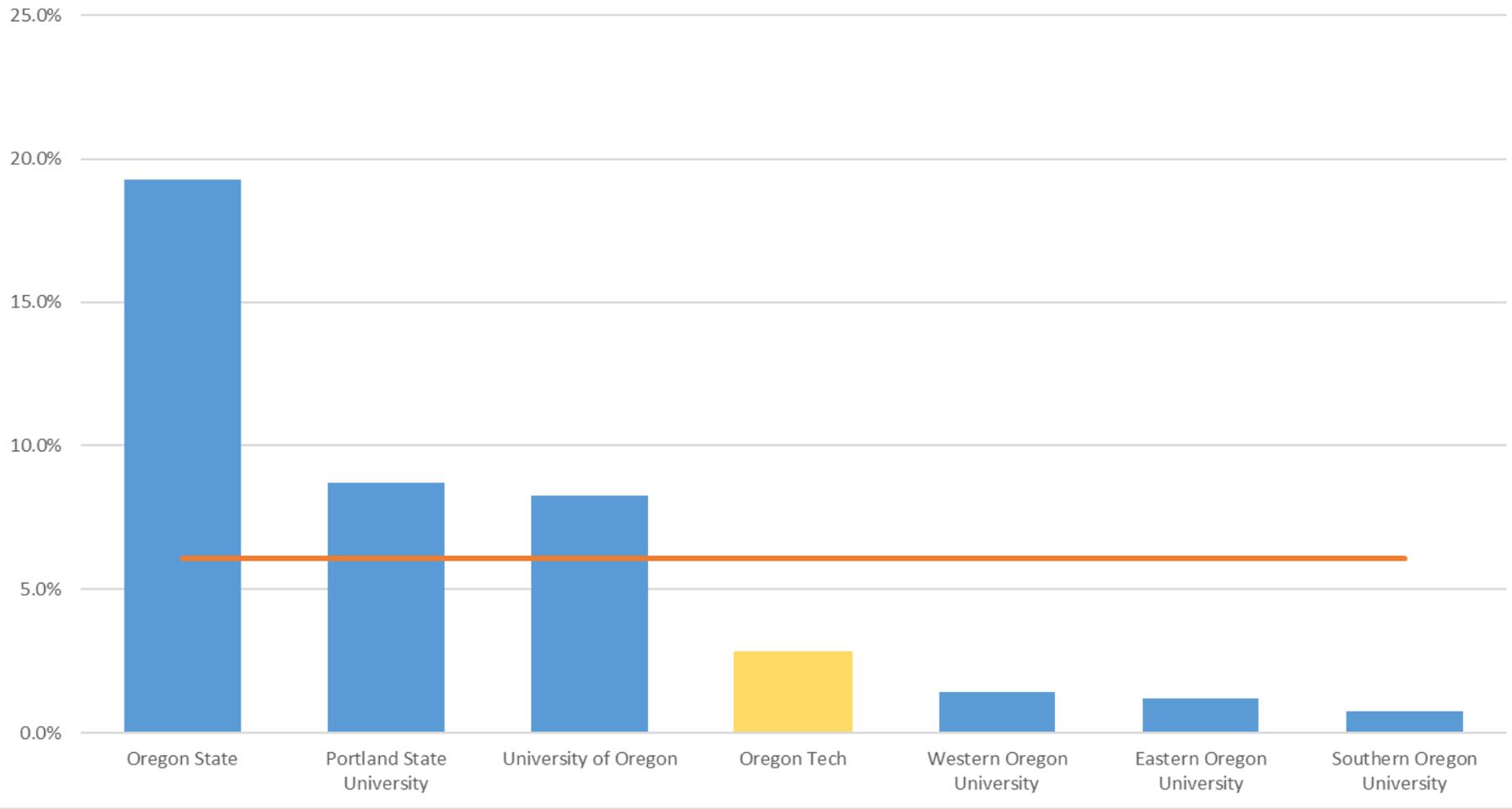
Oregon Universities: Academic Support as % of Total FY17 Expenditures



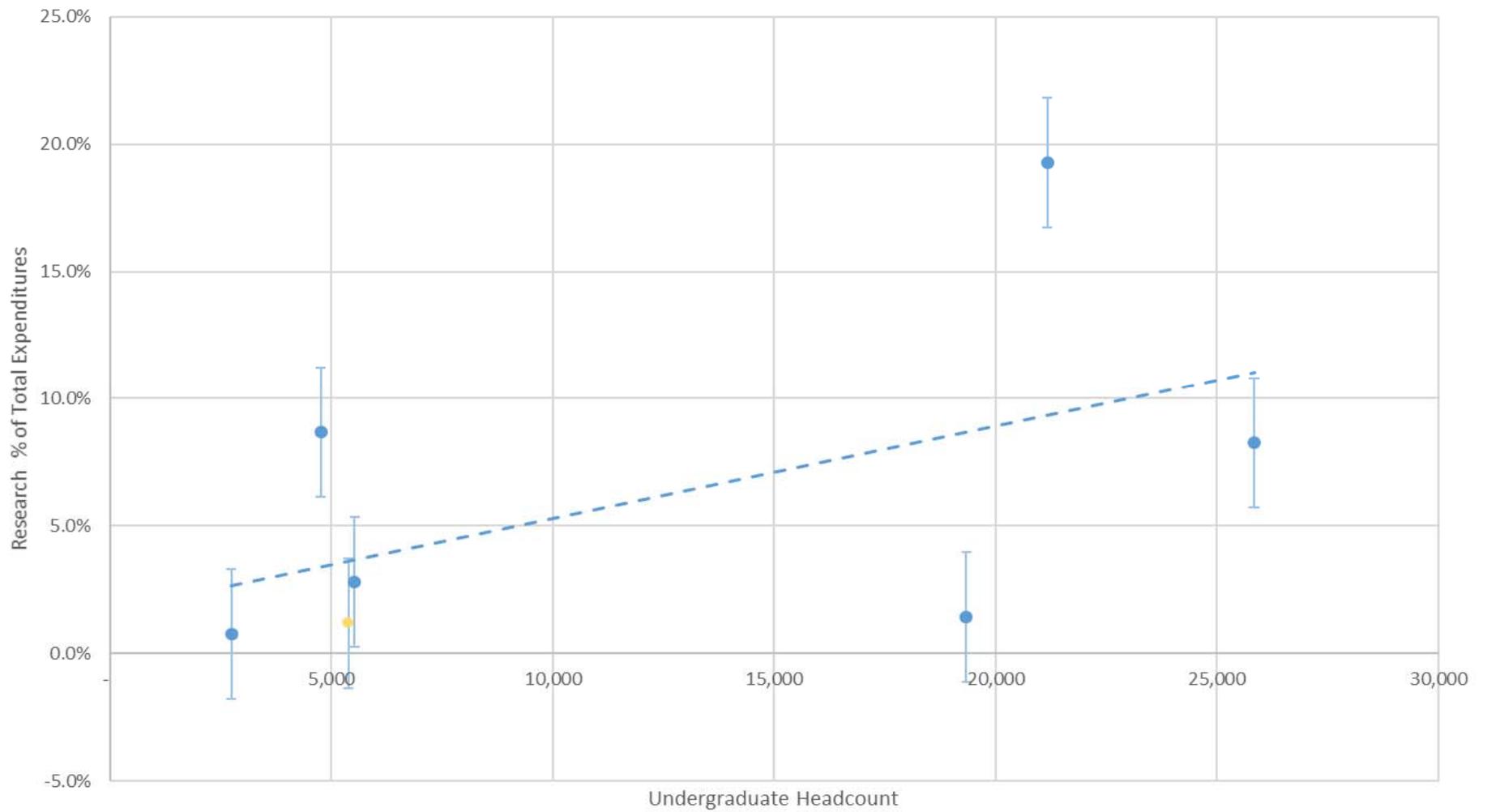
Oregon Universities: Acad. Support Salary & Wages as % of Total FY17 Salary & Wages



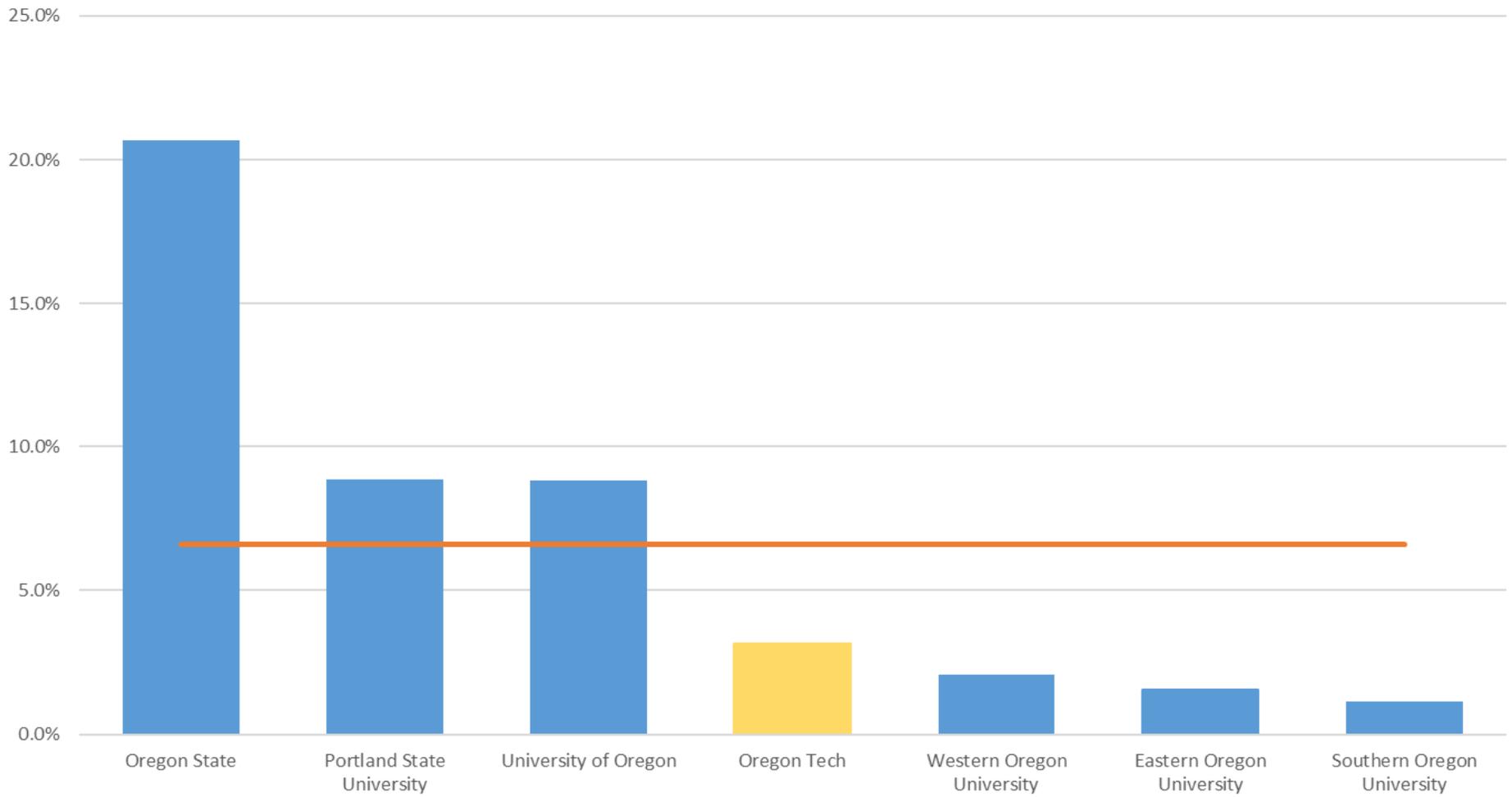
Oregon Universities: Research as % of Total FY17 Expenditures



Oregon Unviersities: FY17 Research Spending Compared to Undergrad Headcount

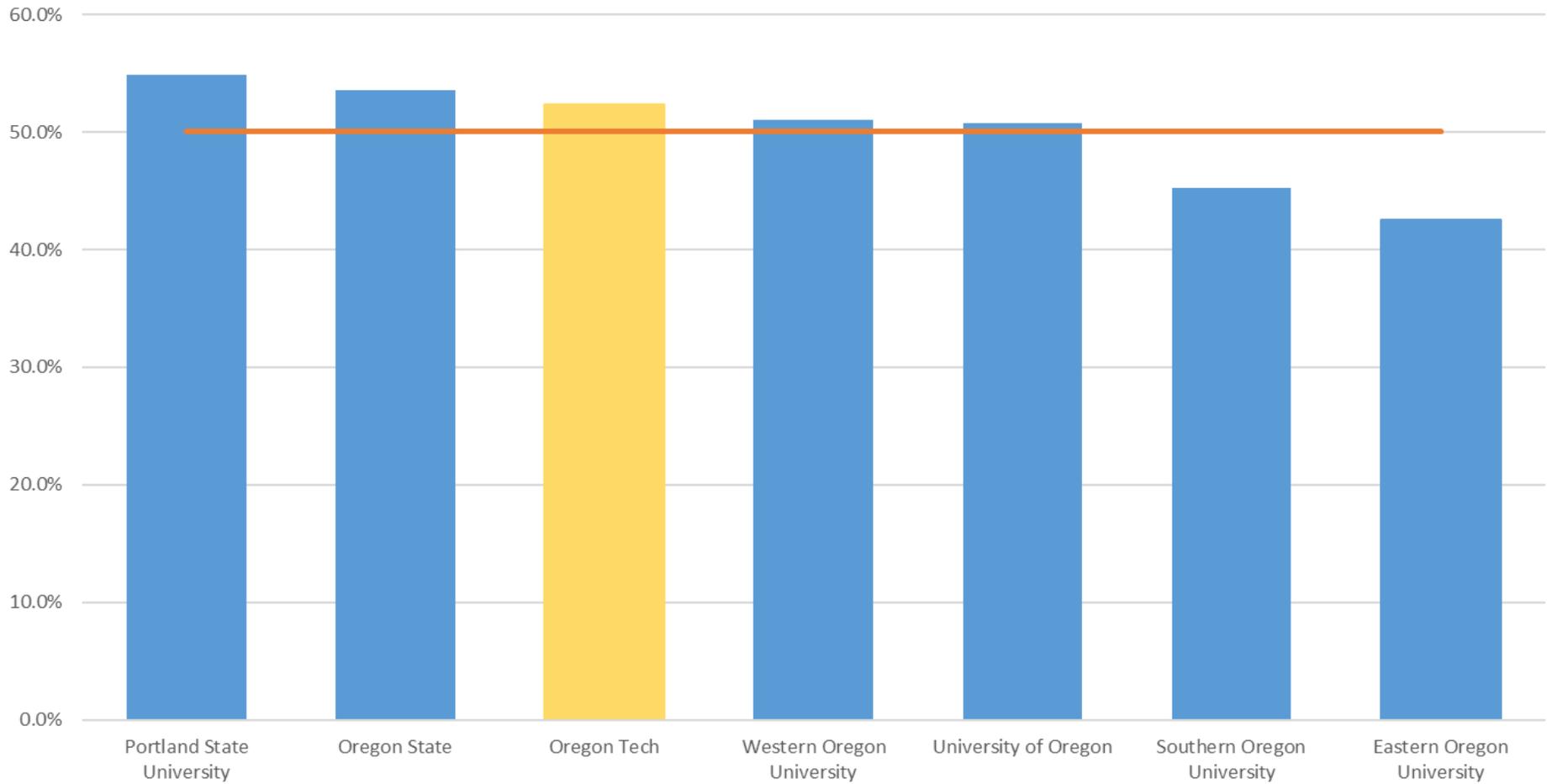


Oregon Universities: Research Salary & Wages as % of Total FY17 Salary & Wages

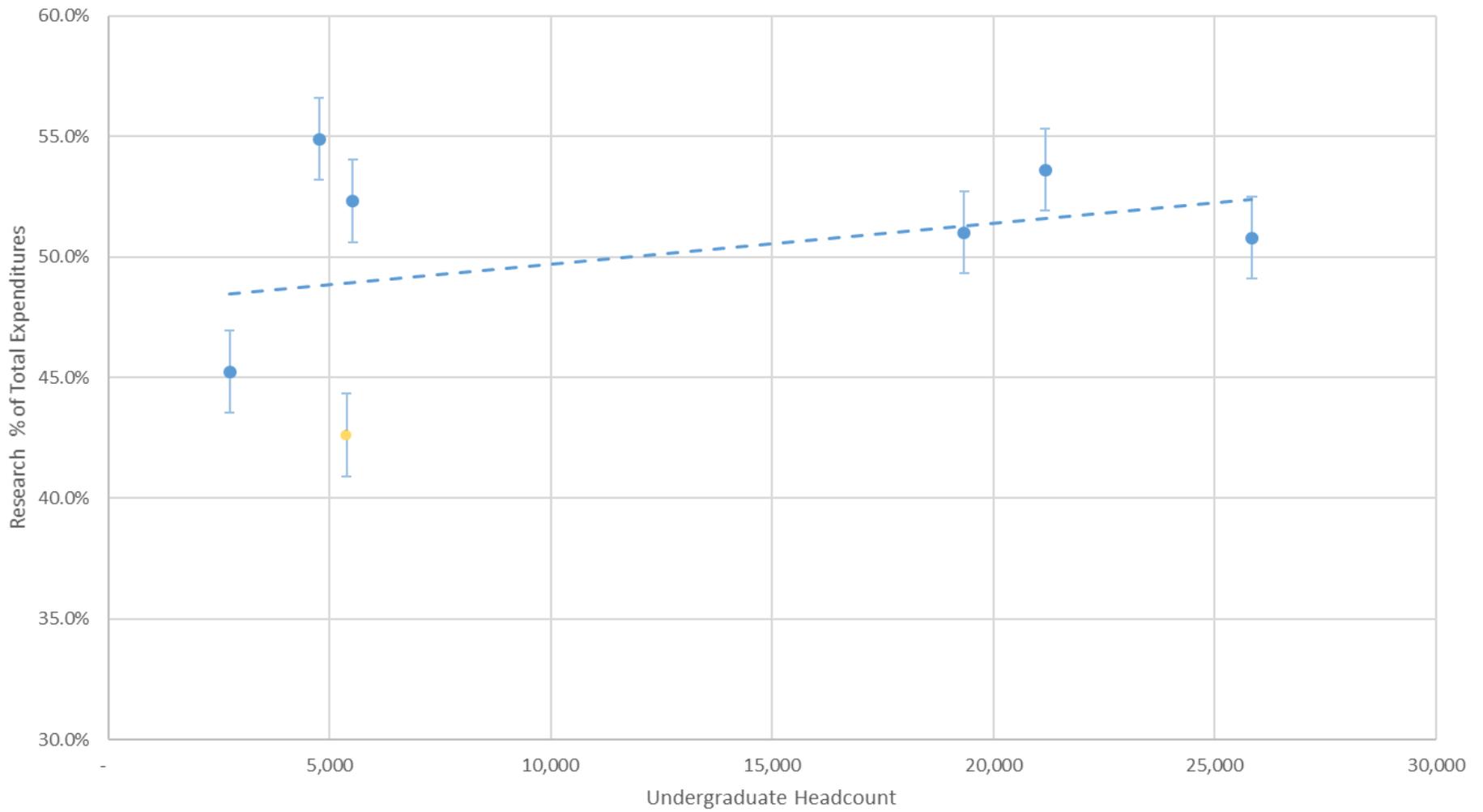


Oregon Universities: Academics as % of Total FY17 Expenditures

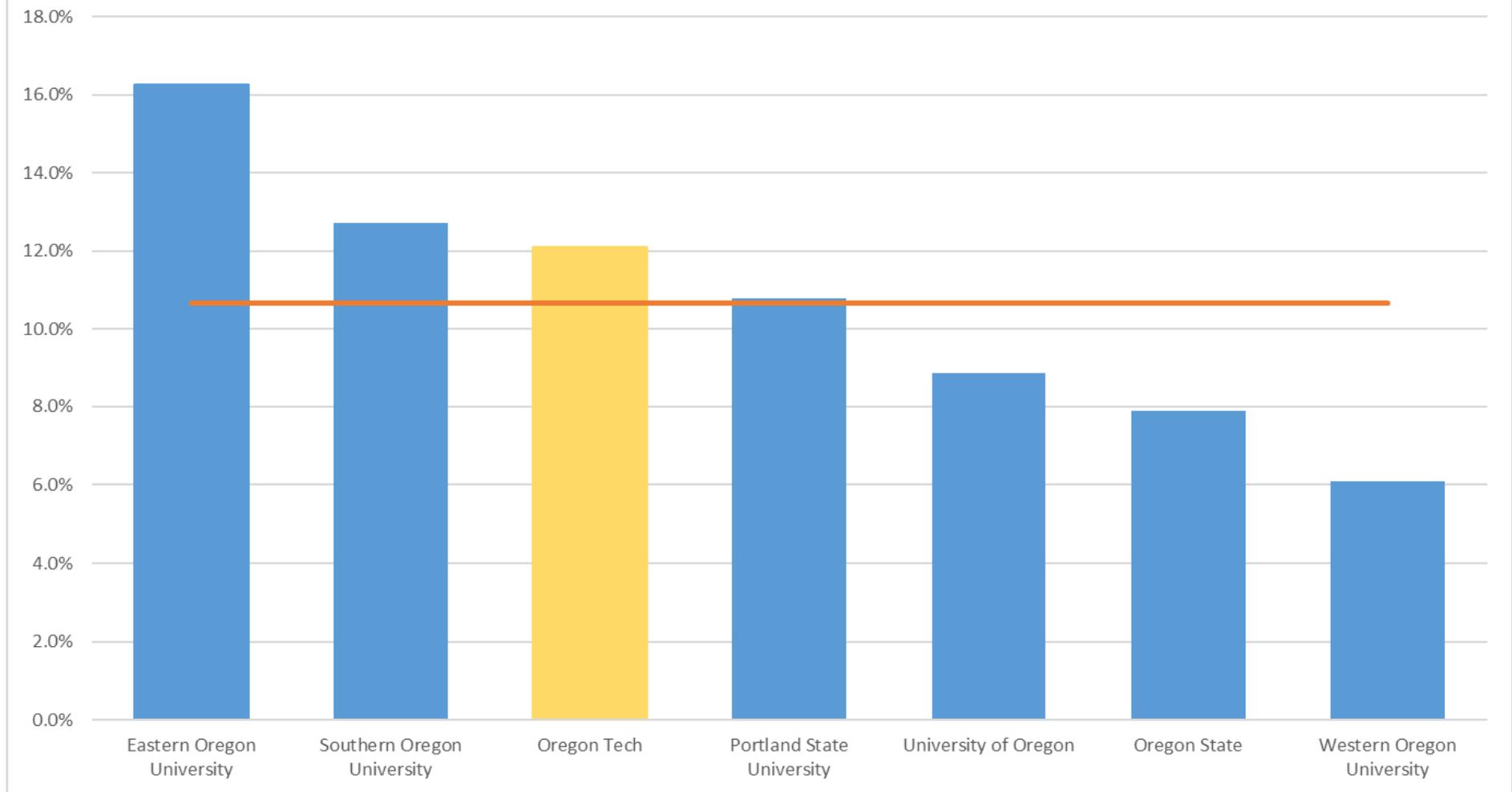
Instruction, Research & Academic Support



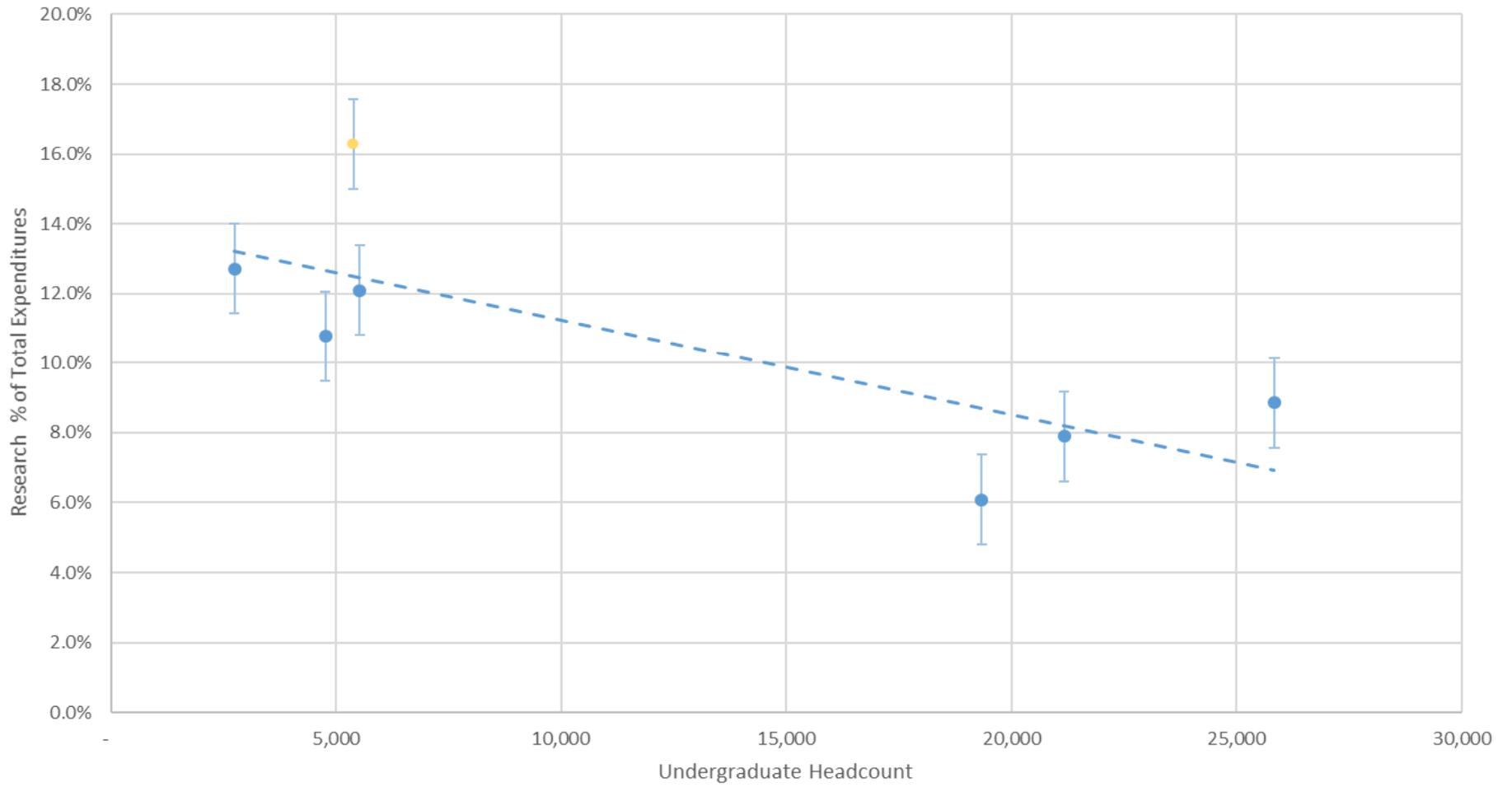
Oregon Universities: FY17 Academics Spending Compared to Undergrad Headcount



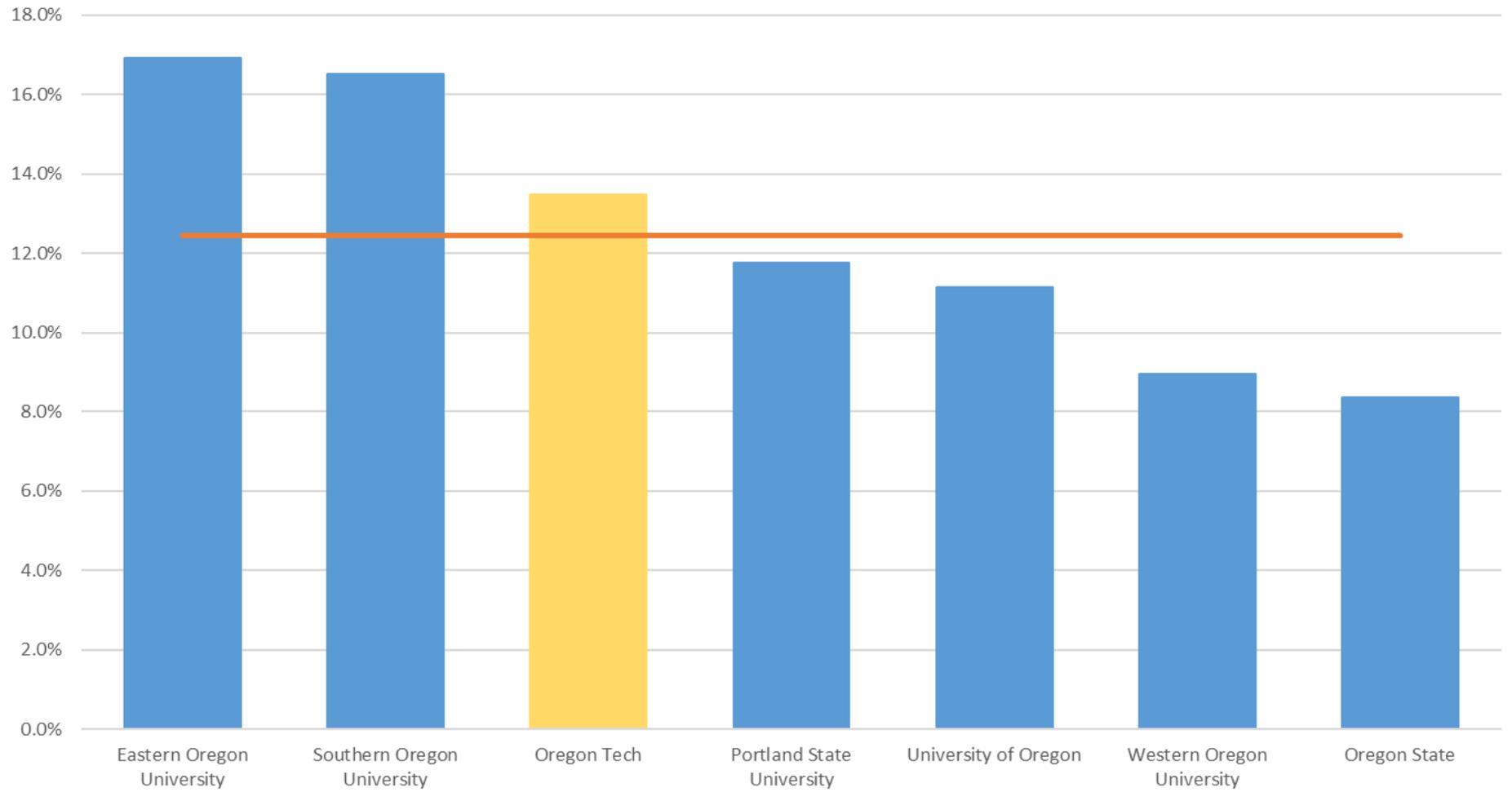
Oregon Universities: Institutional Support as % of Total FY17 Expenditures



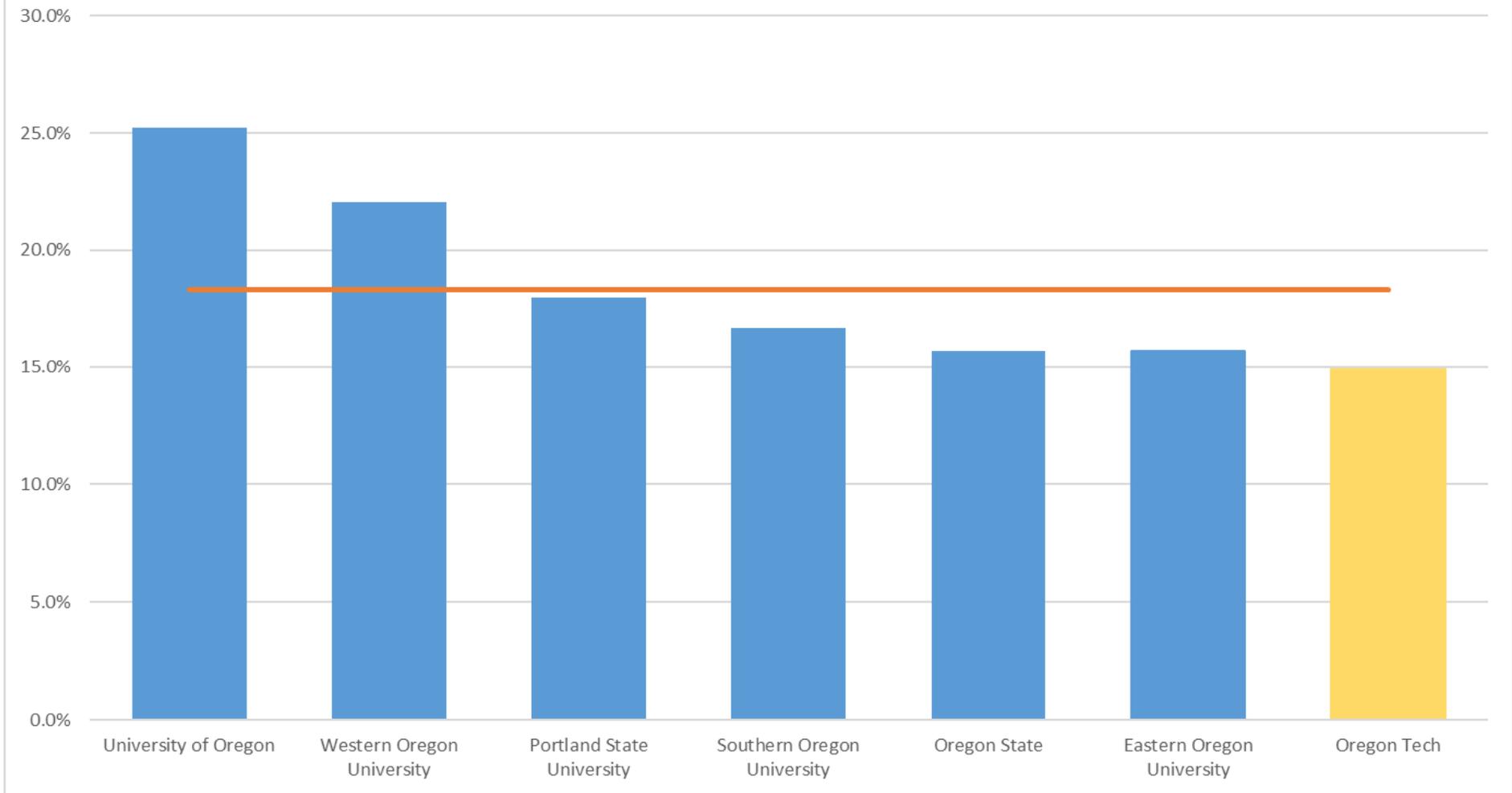
Oregon Universities: FY17 Institutional Support Spending Compared to Undergrad Headcount



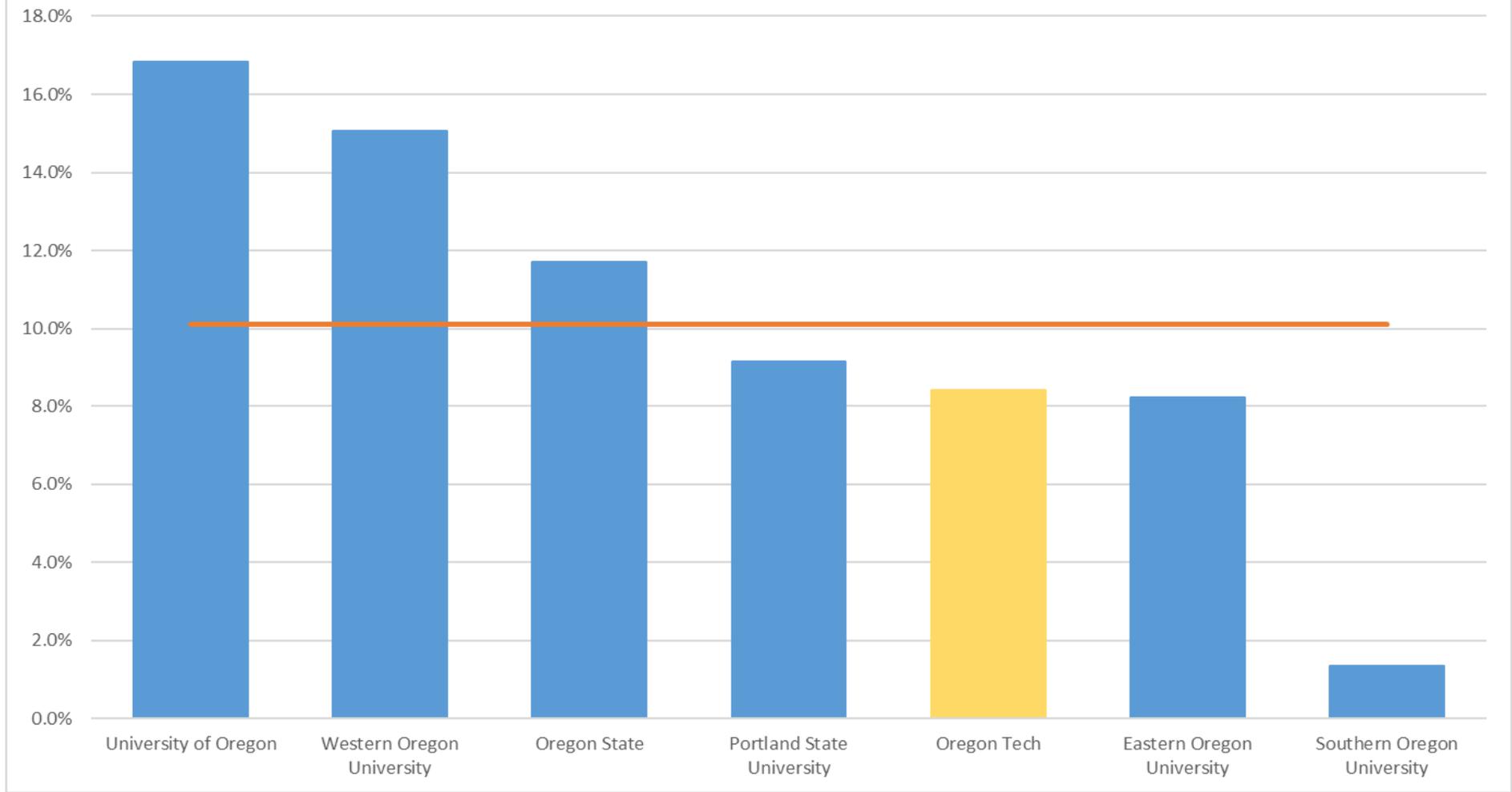
Oregon Universities: Institutional Support Salary & Wages as % of Total FY17 Salary & Wages



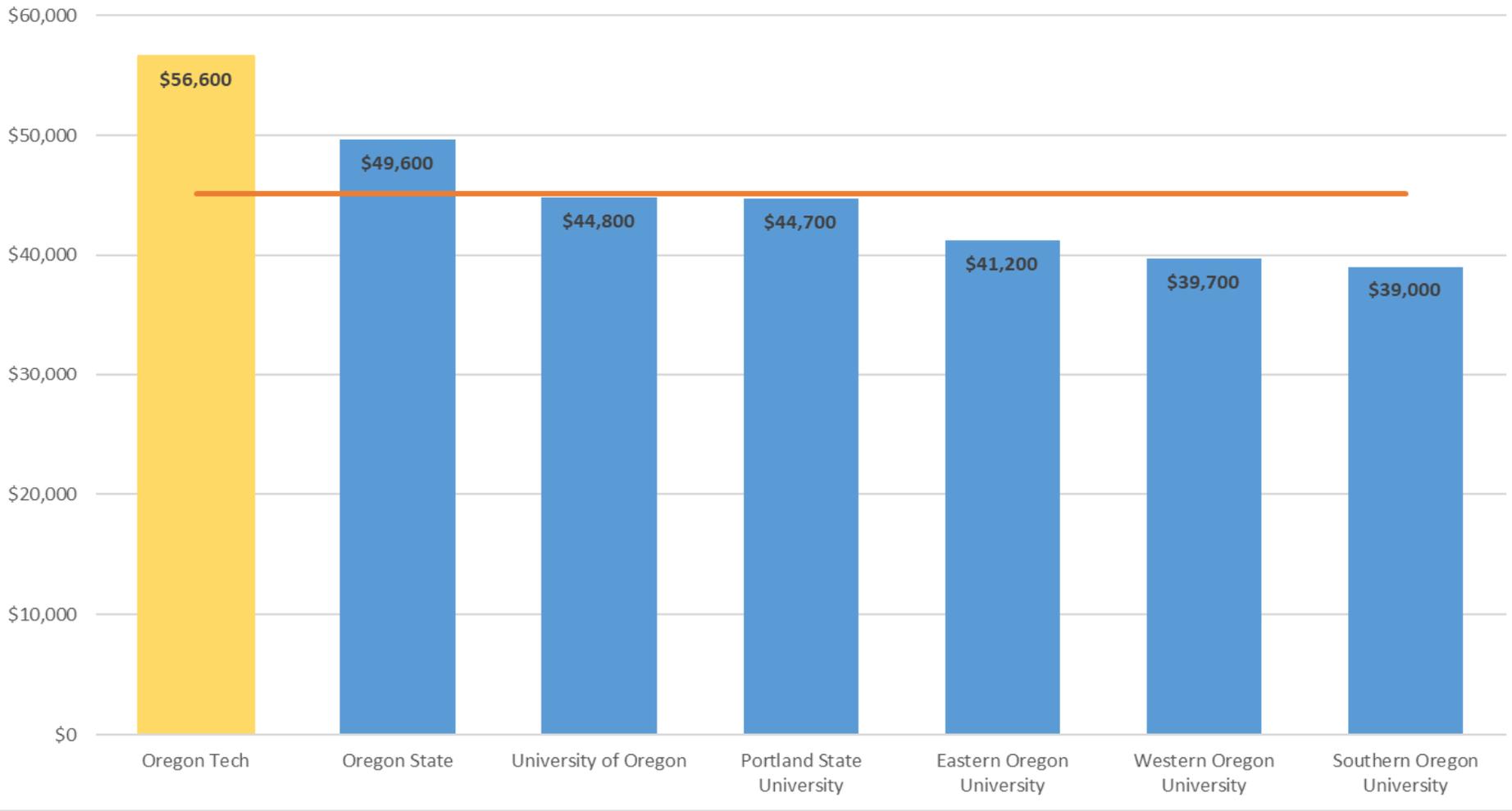
Oregon Universities: Auxiliary Enterprises as % of Total FY17 Expenditures



Oregon Universities: Auxiliary Enterprises Salary & Wages as % of Total FY17 Salary & Wages



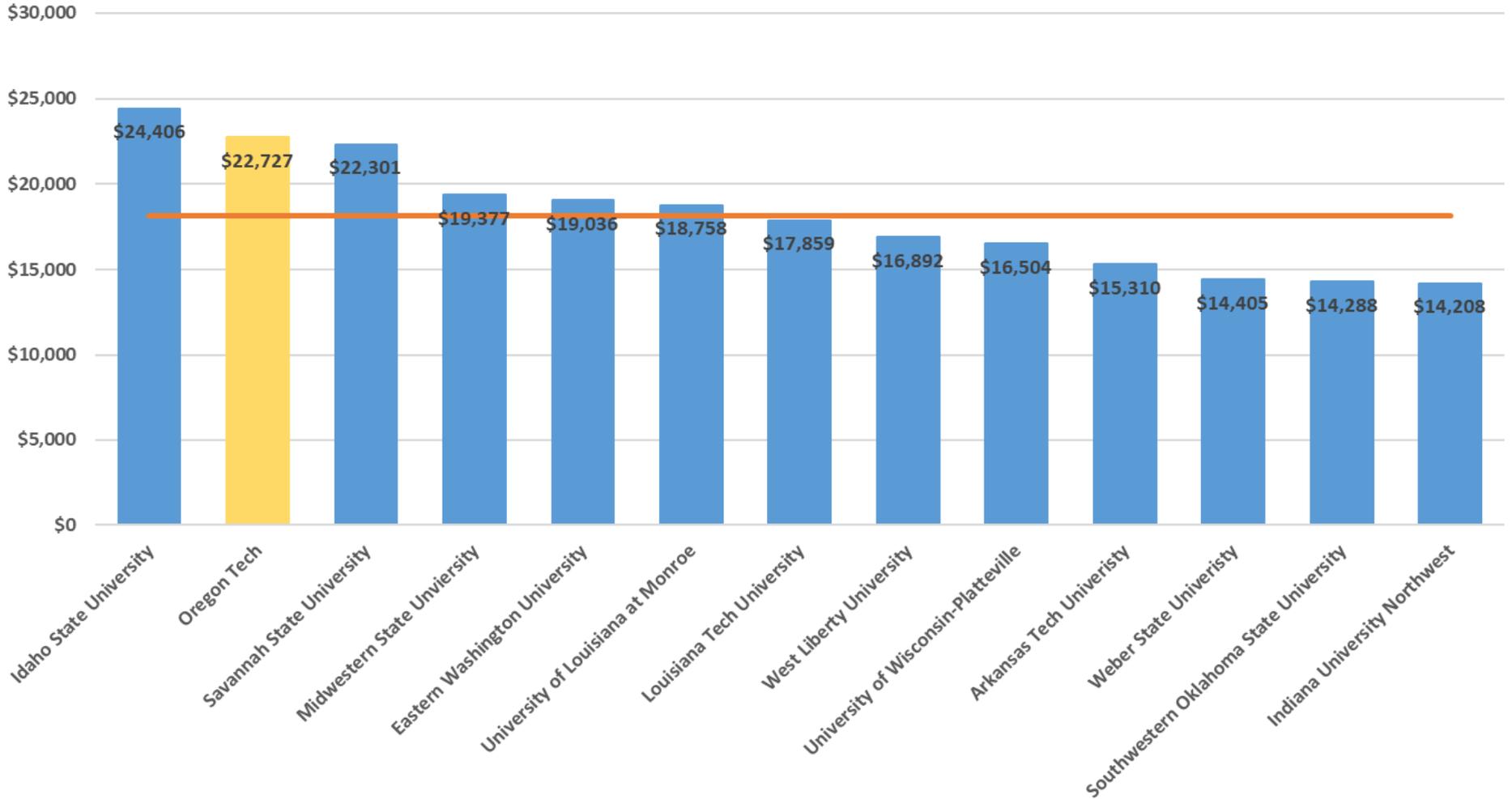
Oregon Universities: Average Salary after Attendance



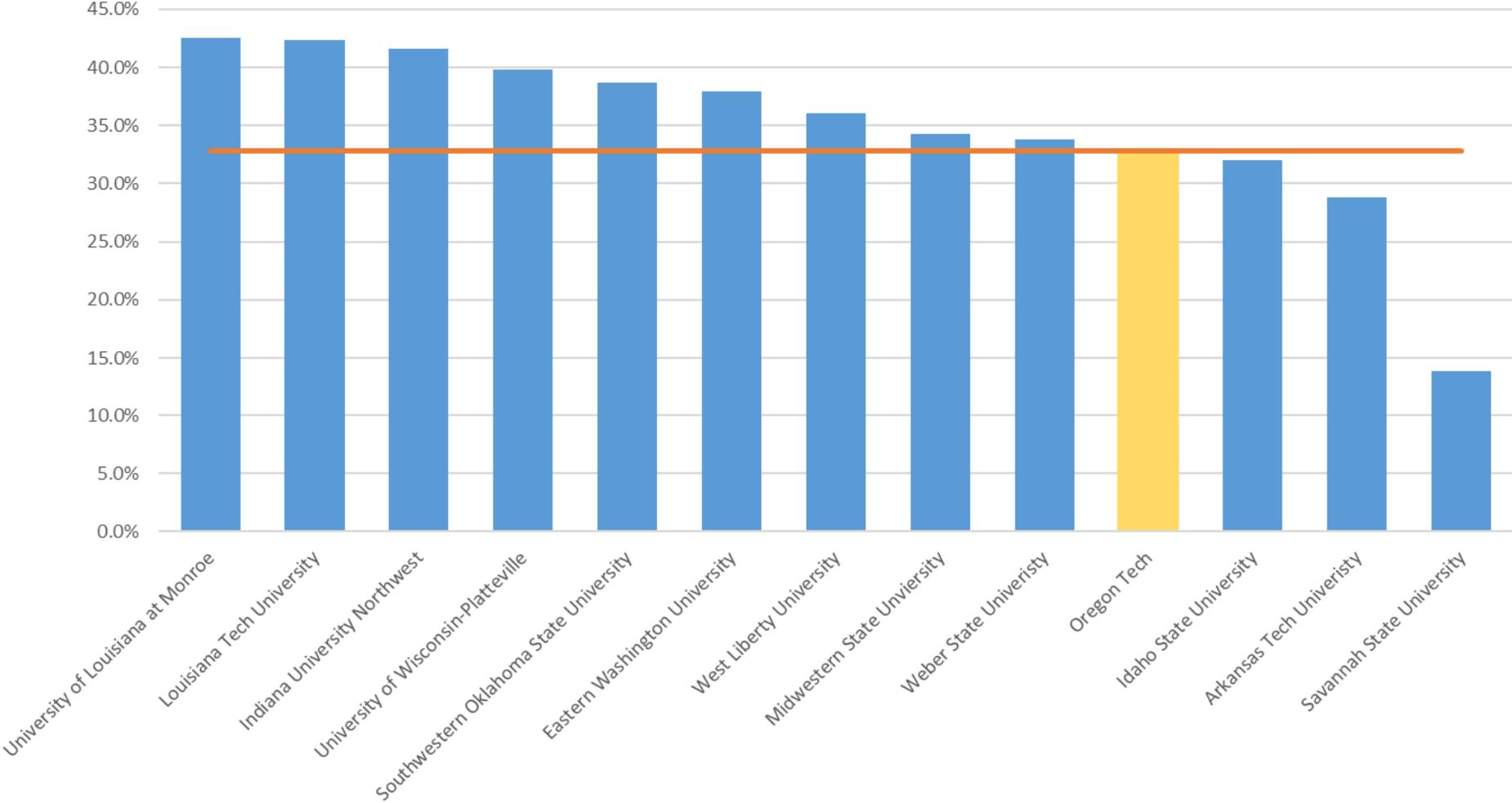
Appendix 4: National Comparators Institutions

Institution	sFTE	Total Fall	
		Enrollment	Total Expenditures
SUNY Polytechnic Institute - Utica NY	2197	2,912	\$362,852,700
Idaho State University	10206	12,493	\$248,863,696
Weber State Univeristy	17216	27,949	\$237,998,775
Eastern Washington University	11775	12,607	\$227,933,369
Louisiana Tech University	10045	12,839	\$194,552,916
Arkansas Tech Univeristy	8945	11,830	\$135,362,979
University of Wisconsin-Platteville	7615	8,548	\$135,017,789
University of Louisiana at Monroe	7161	9,181	\$134,709,712
Midwestern State Unviersity	5126	6,080	\$109,502,224
Savannah State University	4490	4,429	\$102,627,482
Oregon Tech	3307	5,486	\$76,864,270
Southwestern Oklahoma State University	4810	5,448	\$65,578,345
Indiana University Northwest	3809	4,055	\$49,100,276
West Liberty University	2275	2,443	\$37,707,349
University of Pittsburgh Bradford	1596	1,336	\$31,303,107

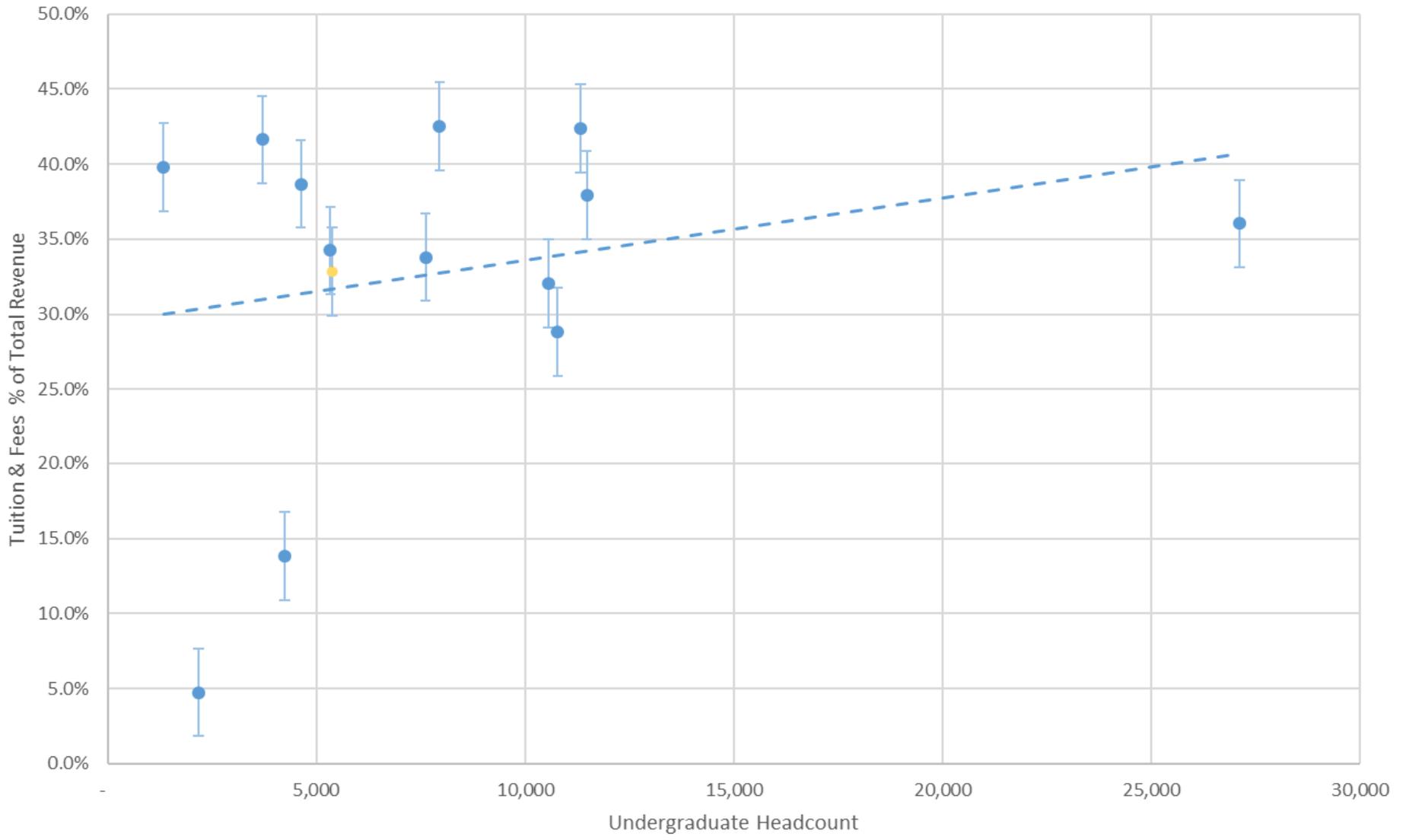
Comparator: Revenue Per Student FTE



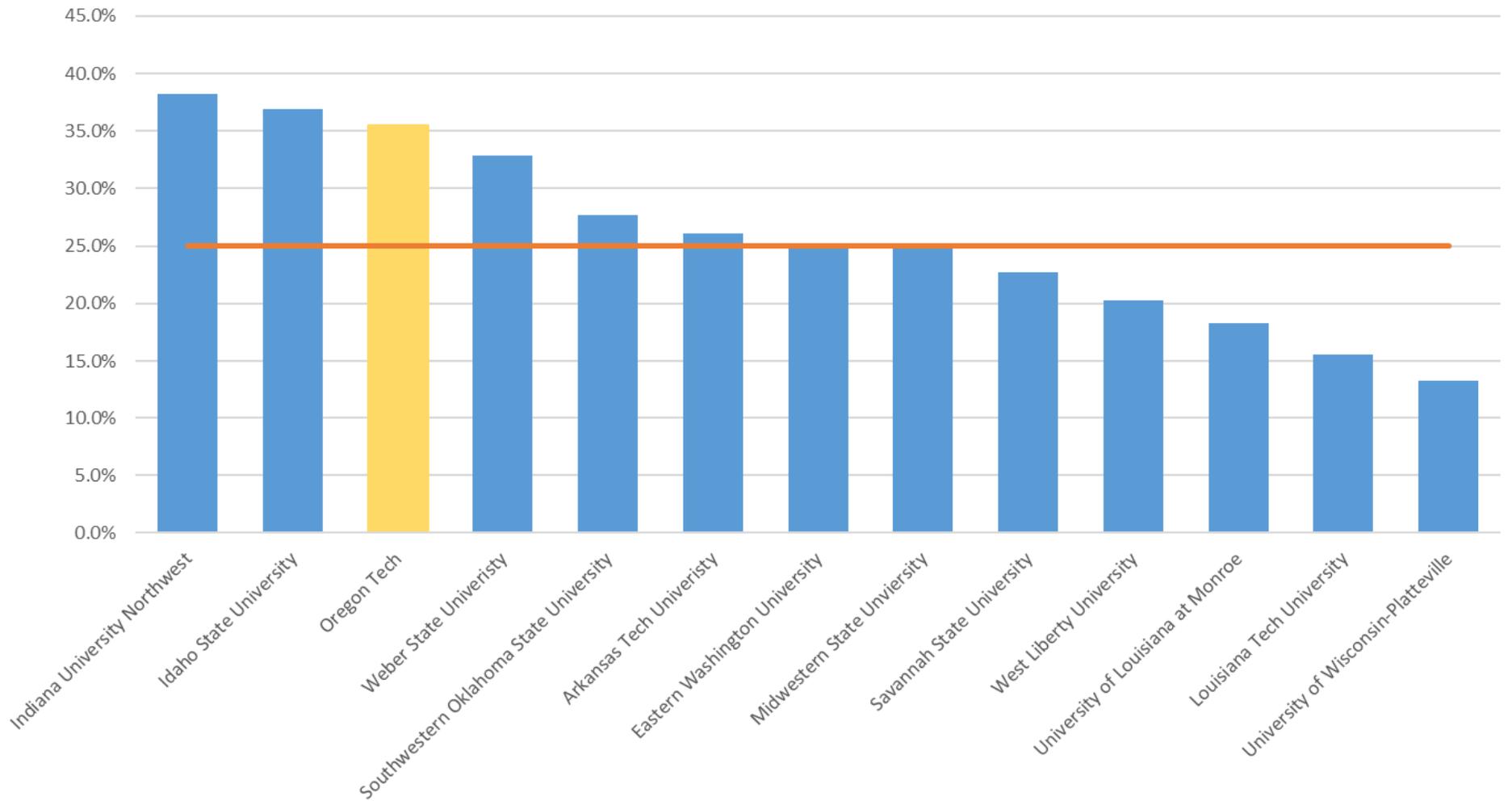
Comparator: Tuition & Fees as a % of Total FY17 Revenues



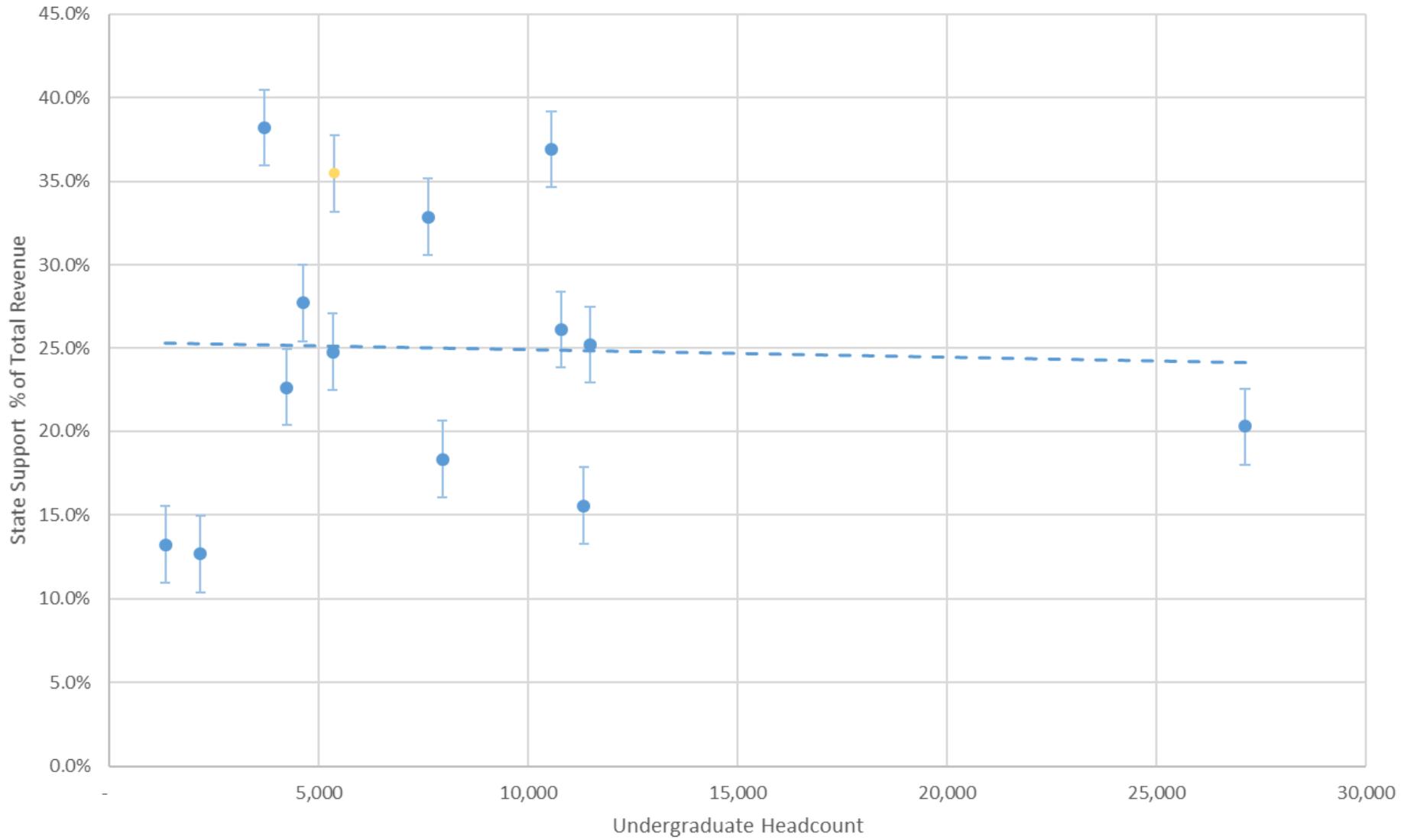
Comparators: FY17 Tuition & Fees Compared to Undergrad Headcount



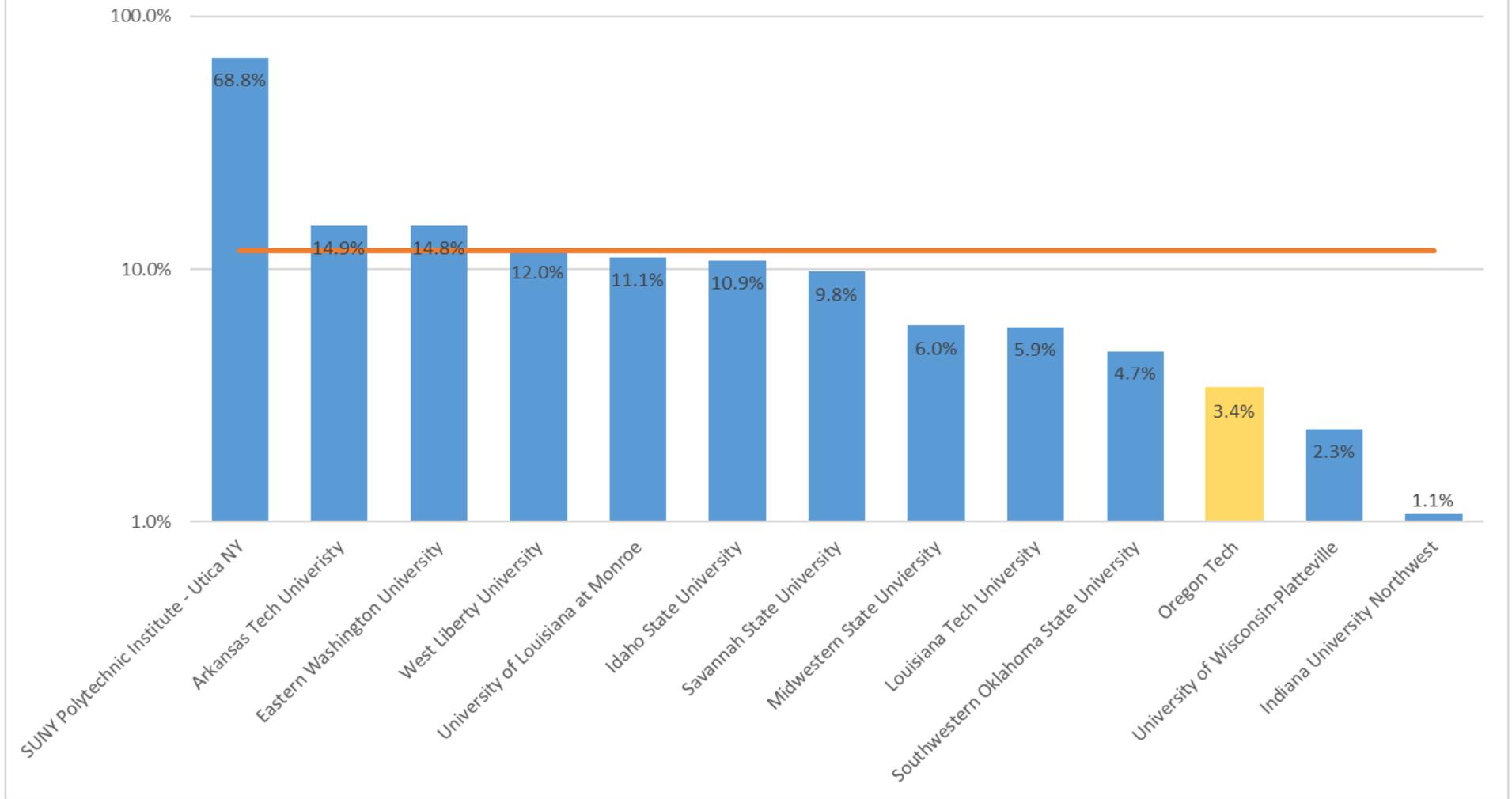
Comparator: State Support as a % of Total FY17 Revenues



Comparators: FY17 State Support Compared to Undergrad Headcount

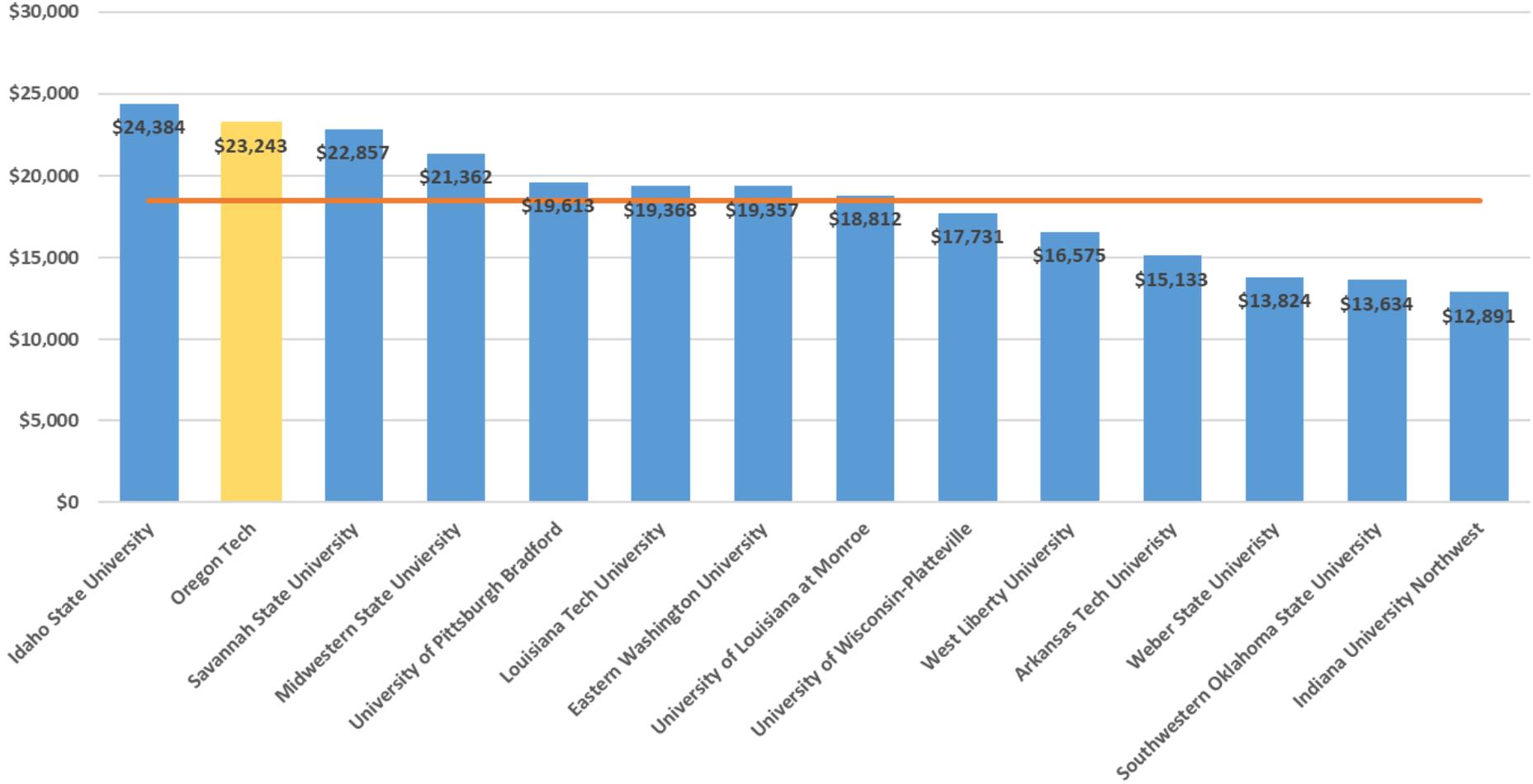


Comparator: Grants & Contract Revenue as a % of Total FY17 Revenues

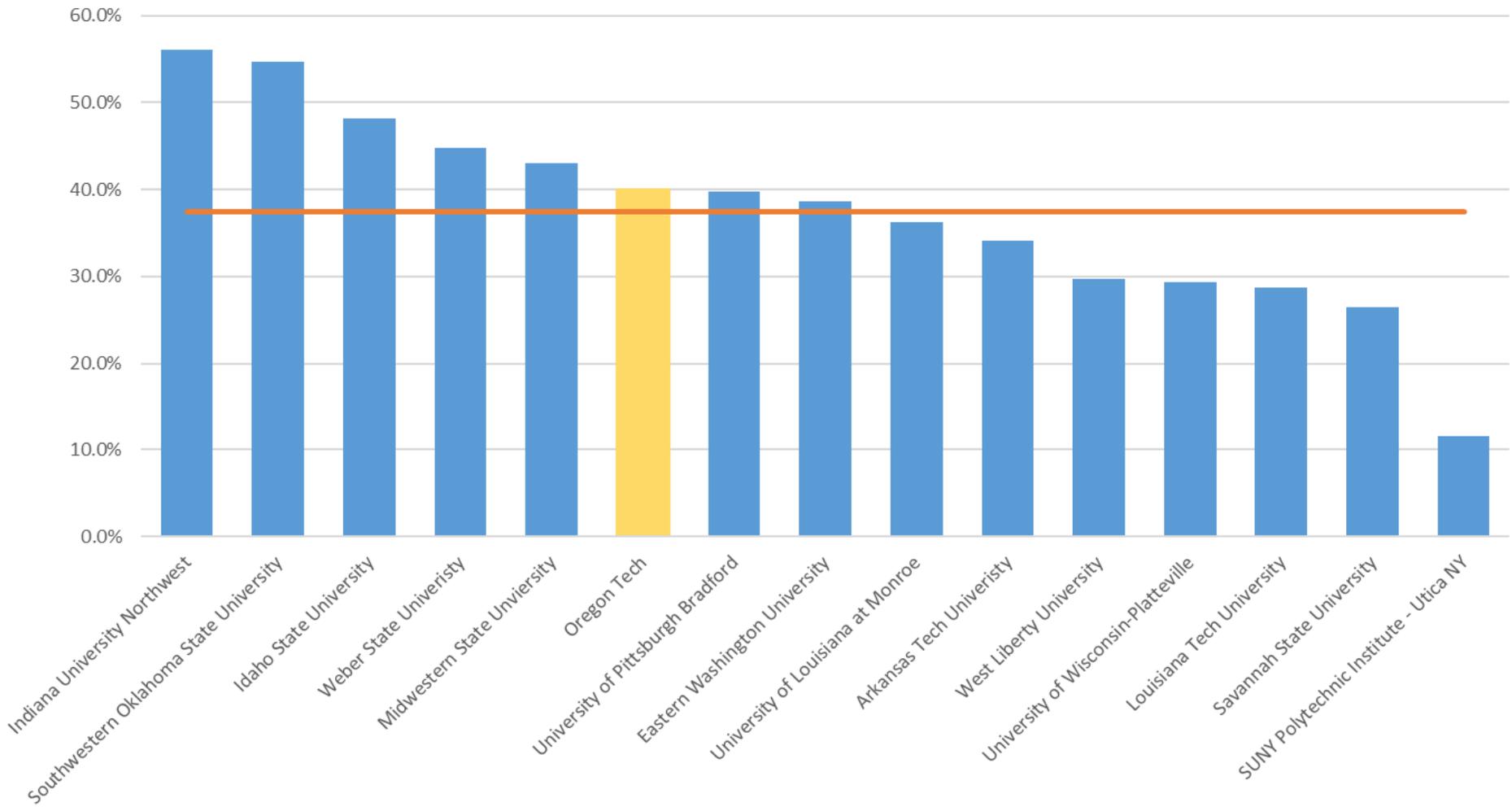


Comparator: Revenue Per Student FTE

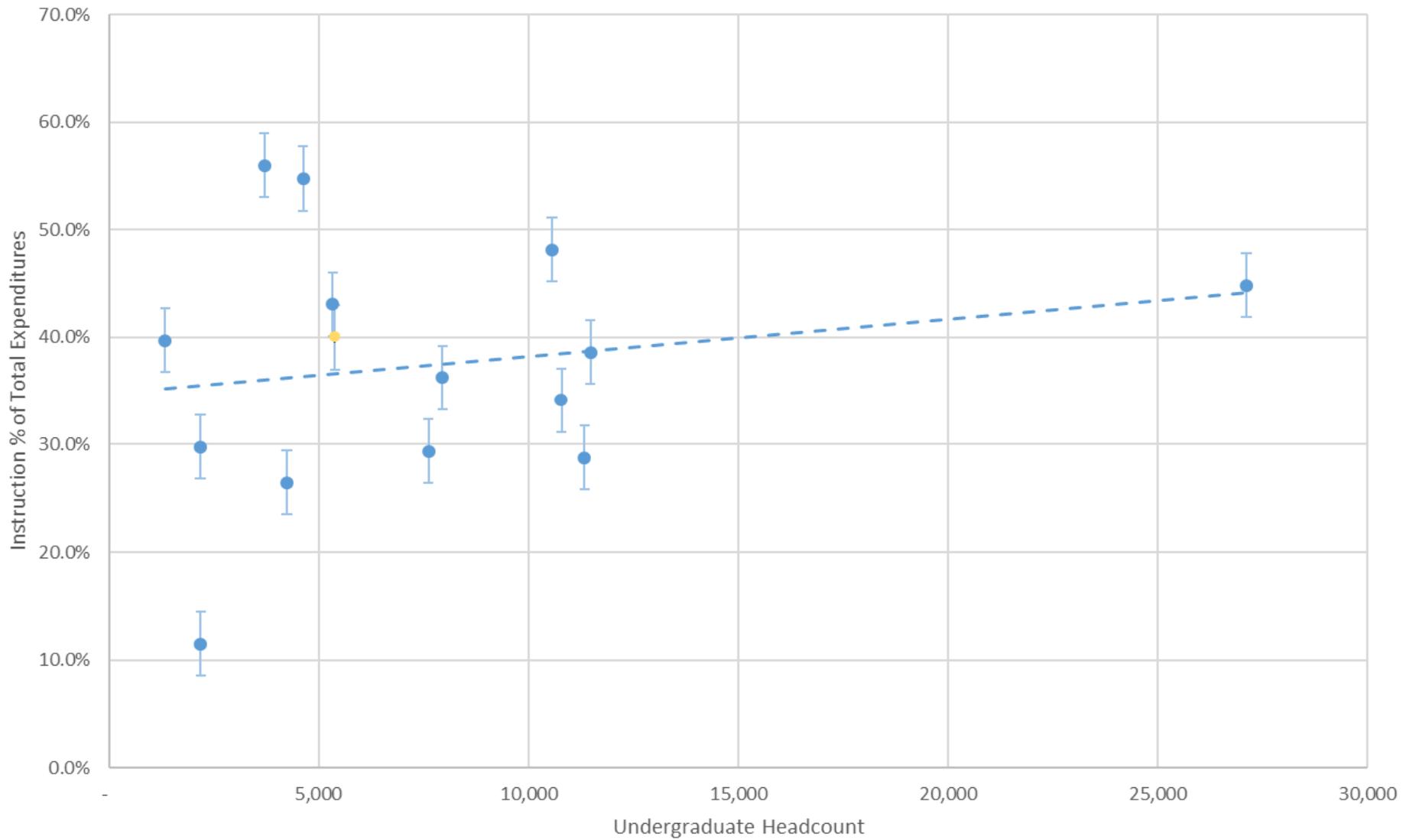
Excl SUNY



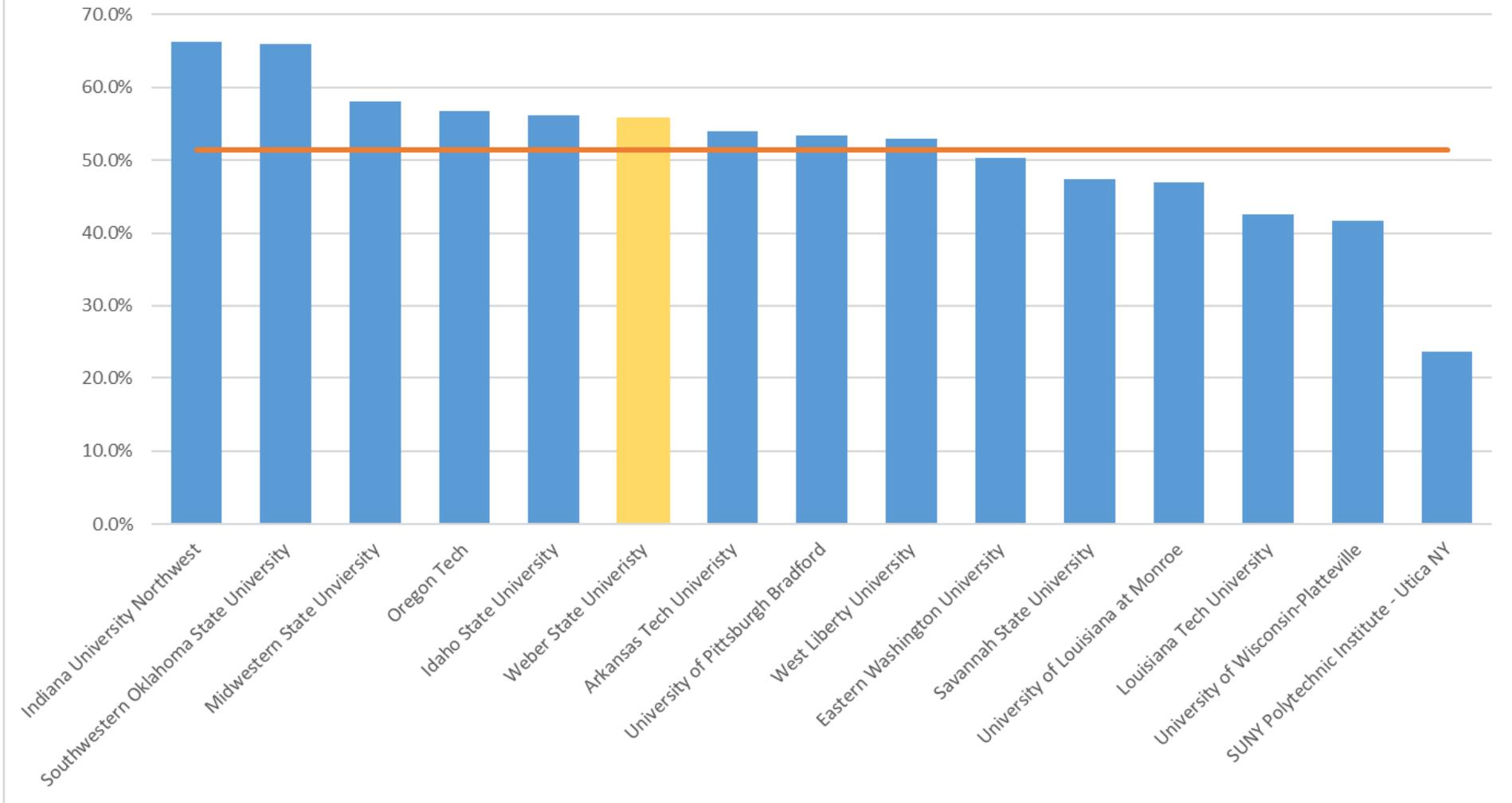
Comparator: Instruction as % of Total FY17 Expenditures



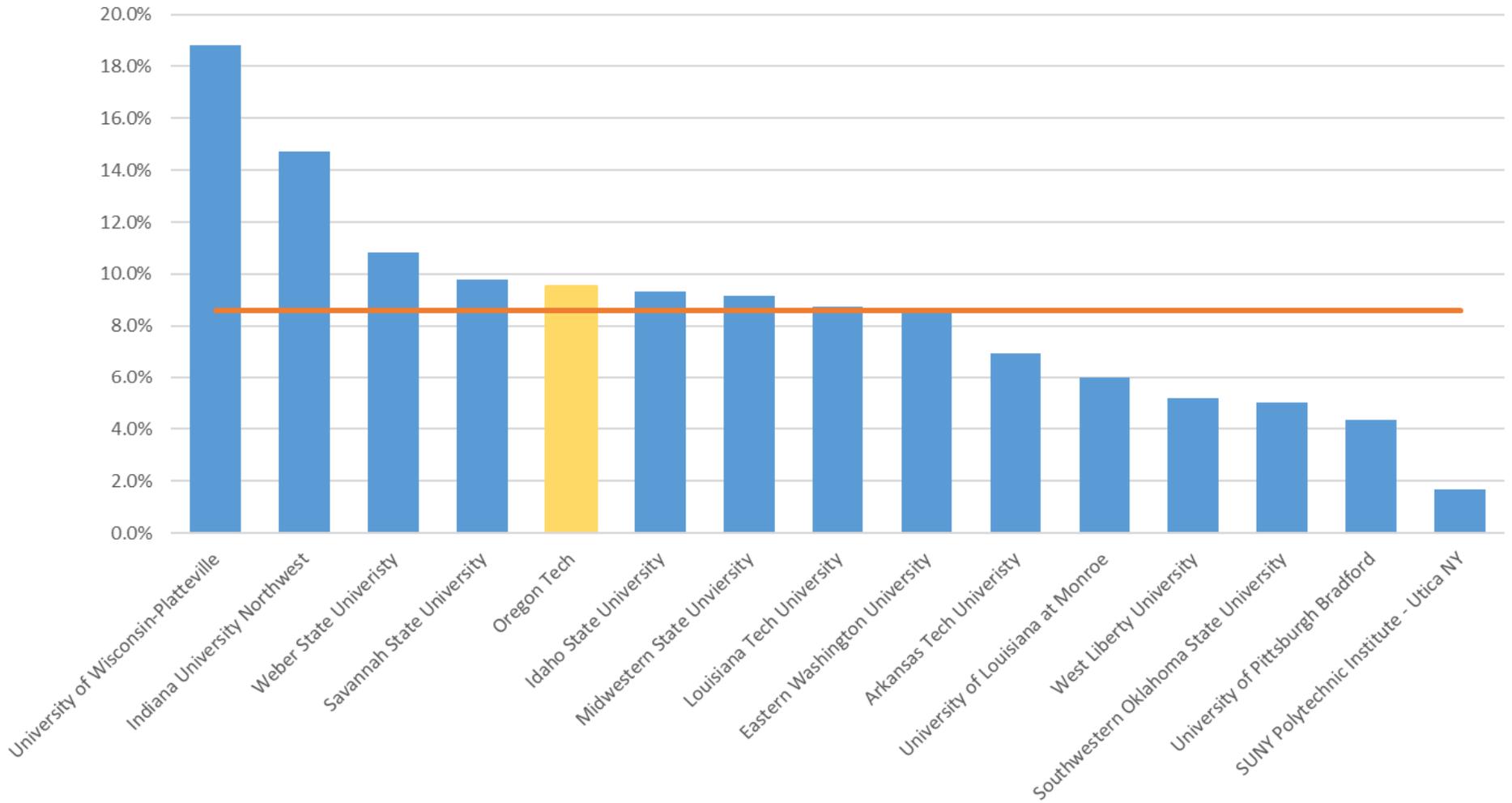
Comparators: FY17 Instructional Spending Compared to Undergrad Headcount



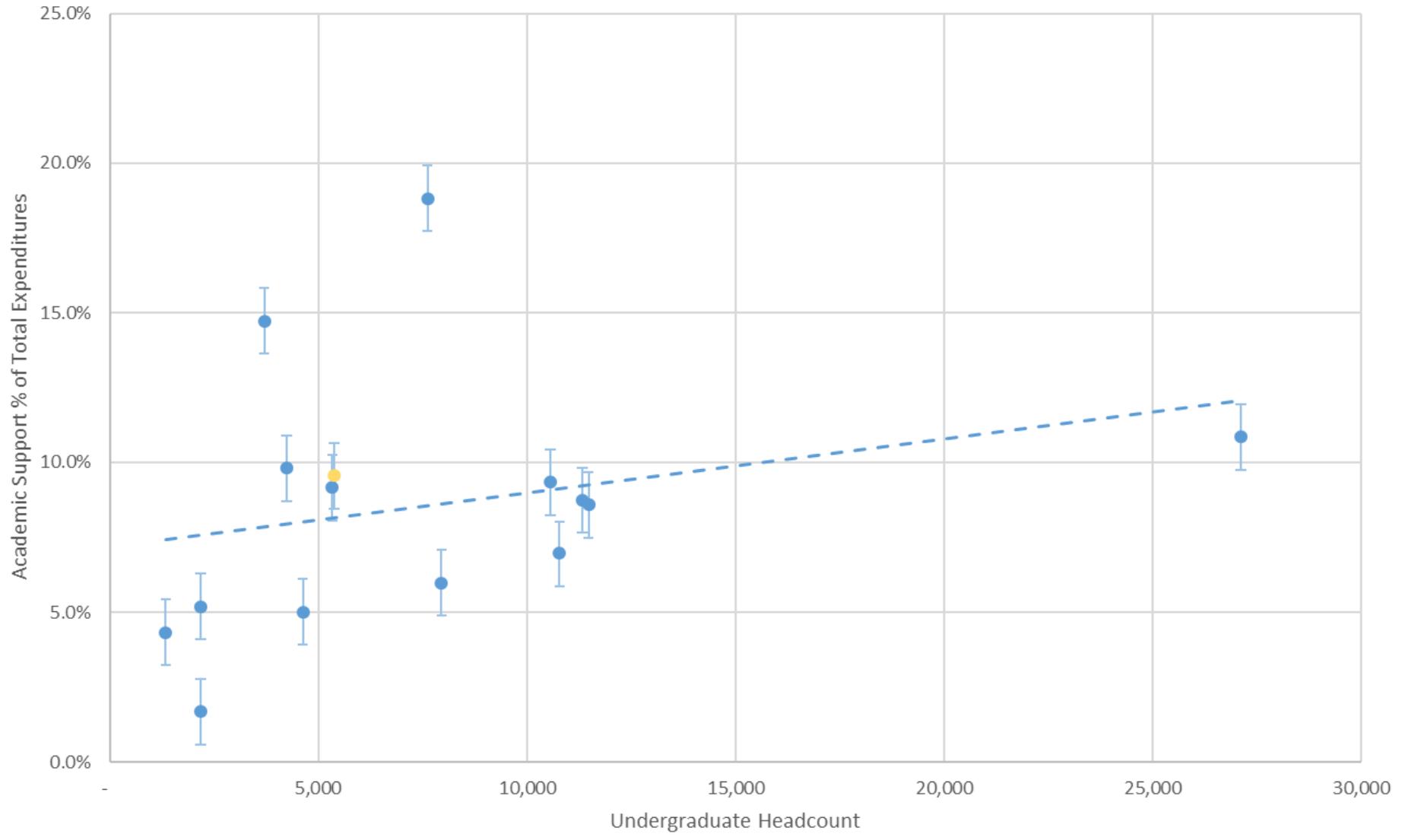
Comparator: Instructional Salary as % of Total Salary and Wages FY17 (IPEDS)



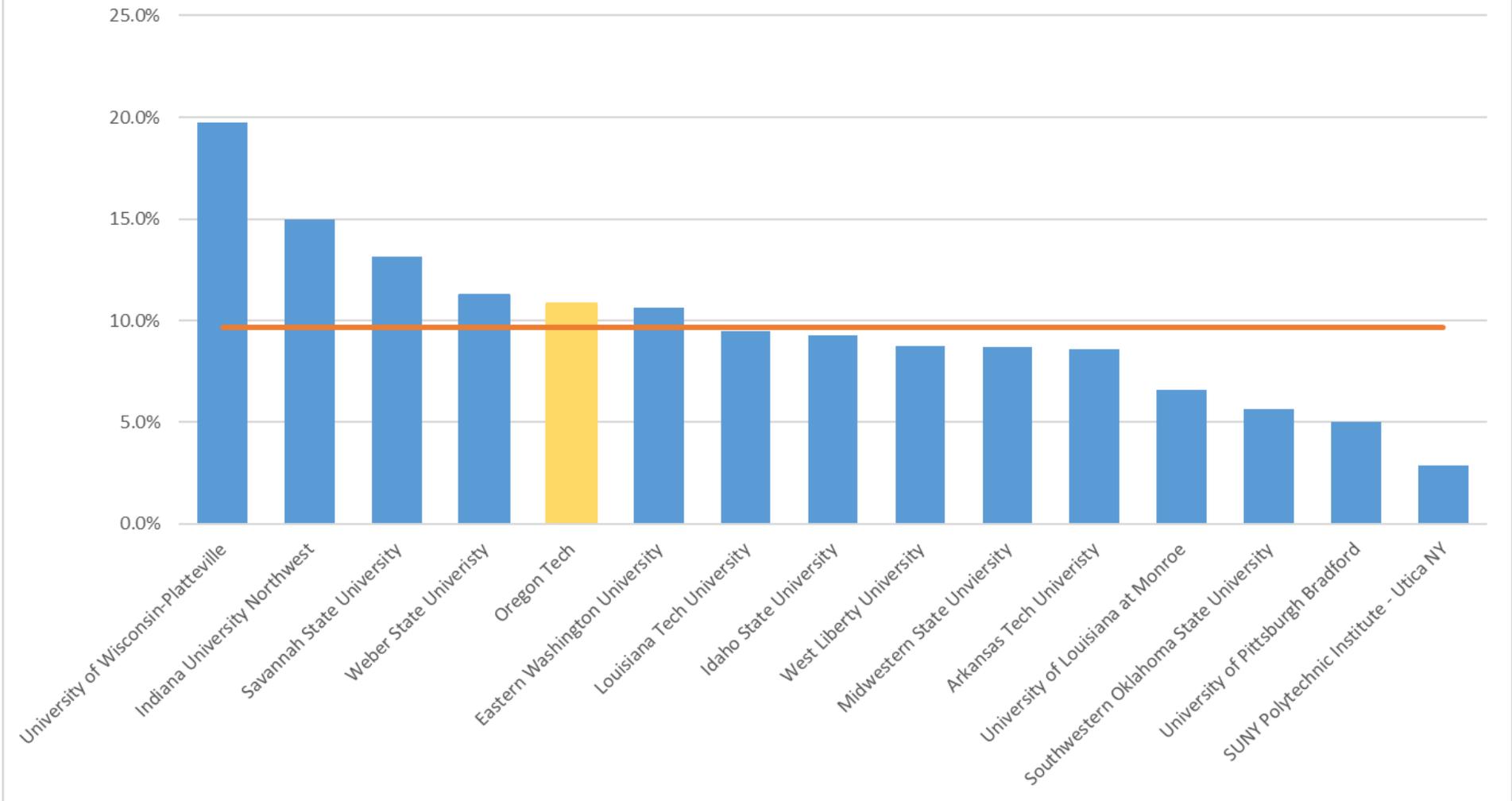
Comparator: Academic Support as % of Total FY17 Expenditures



Comparators: FY17 Academic Support Spending Compared to Undergrad Headcount

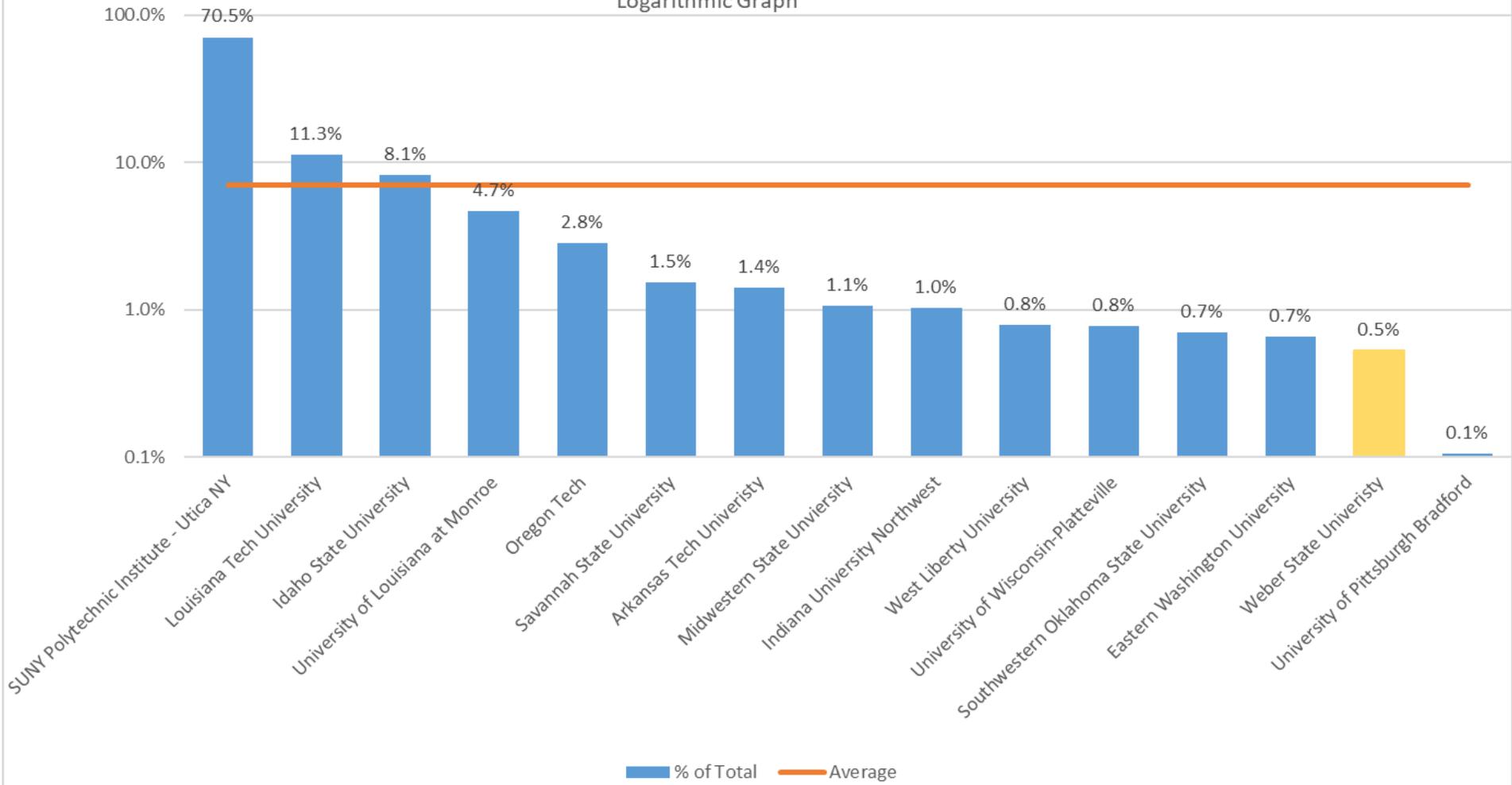


Comparator: Academic Support Salary as % of Total FY17 Salary and Wages

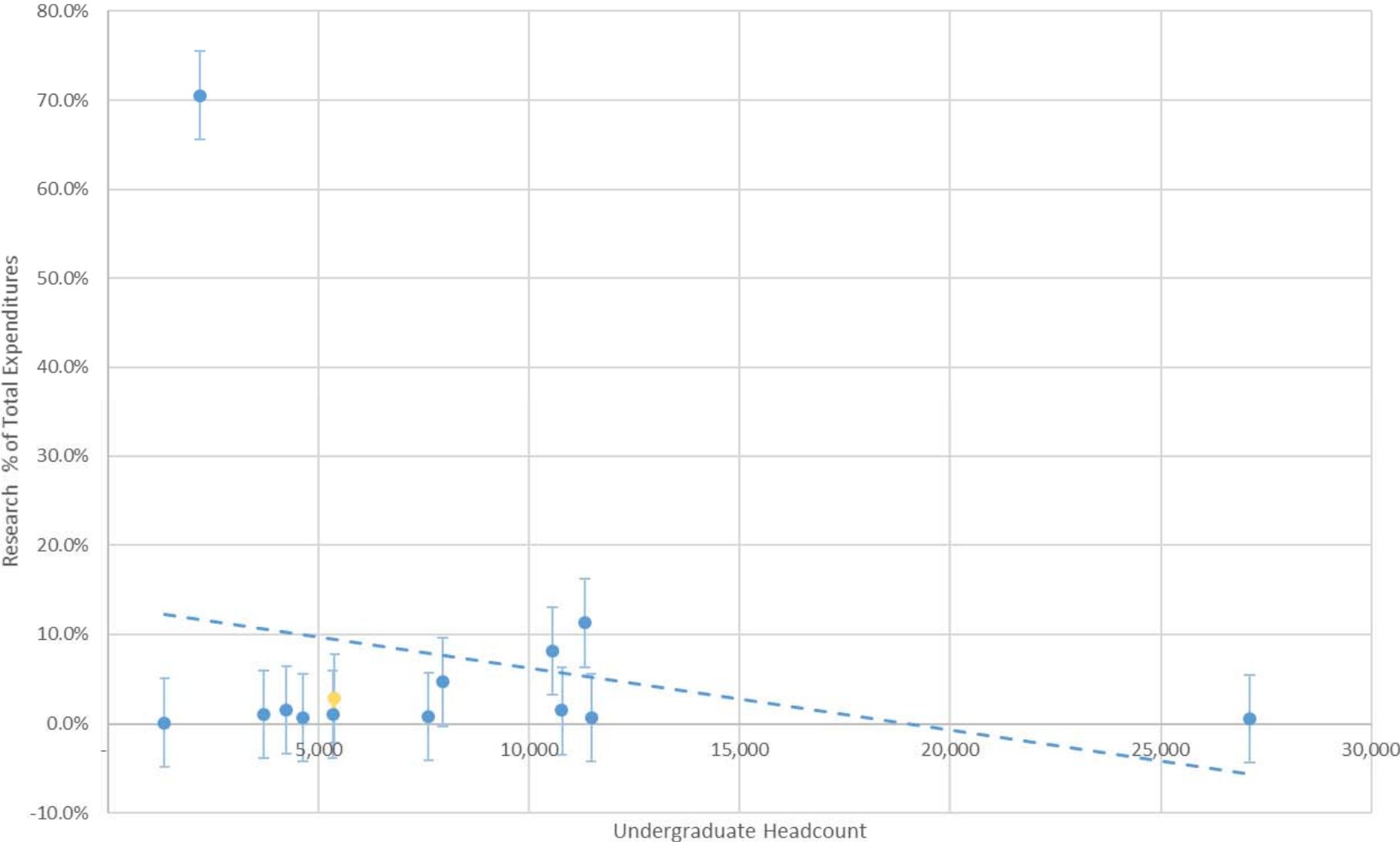


Comparator: Research as % of Total FY17 Expenditures

Logarithmic Graph

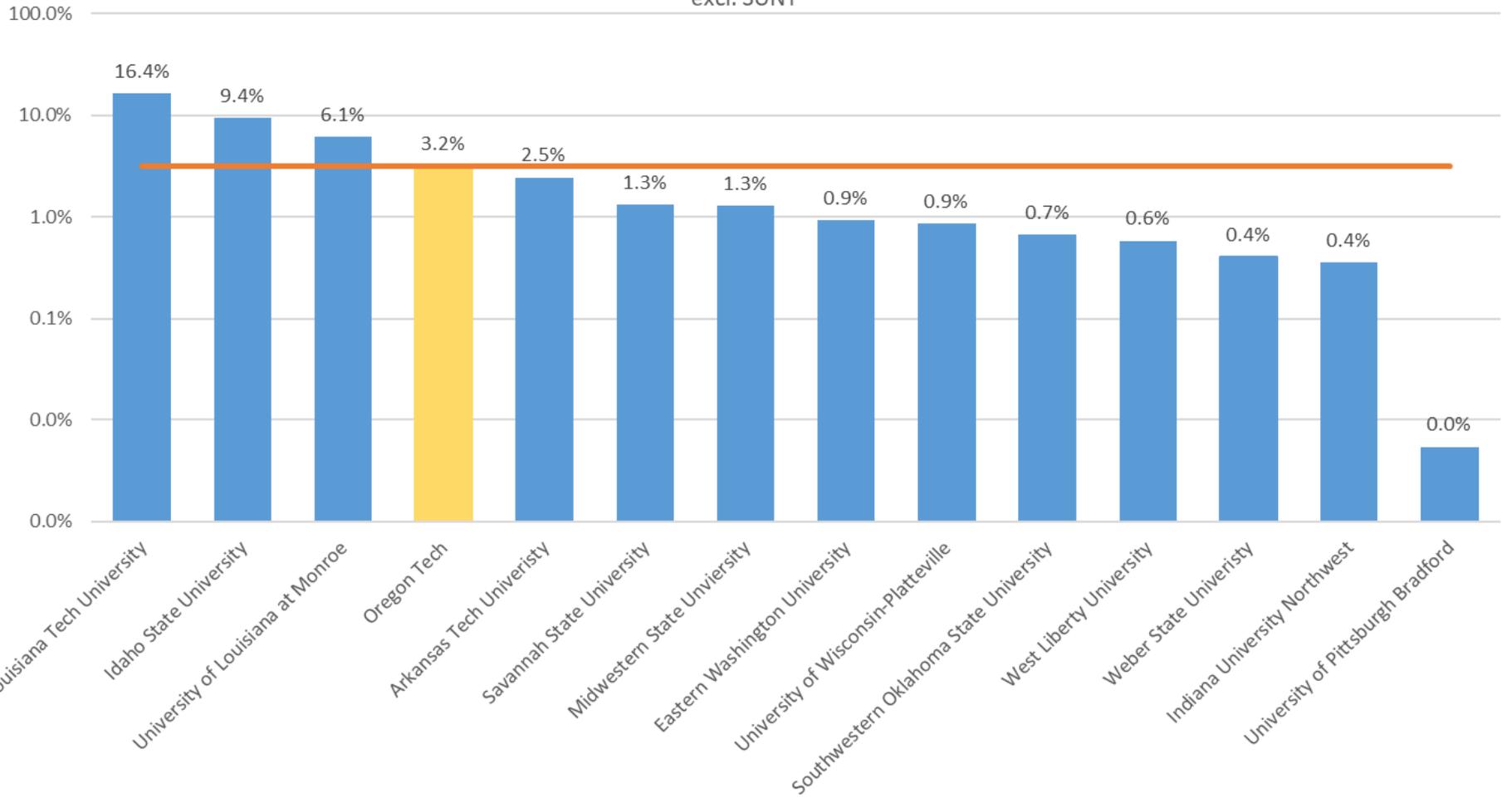


Comparators: FY17 Research Spending Compared to Undergrad Headcount

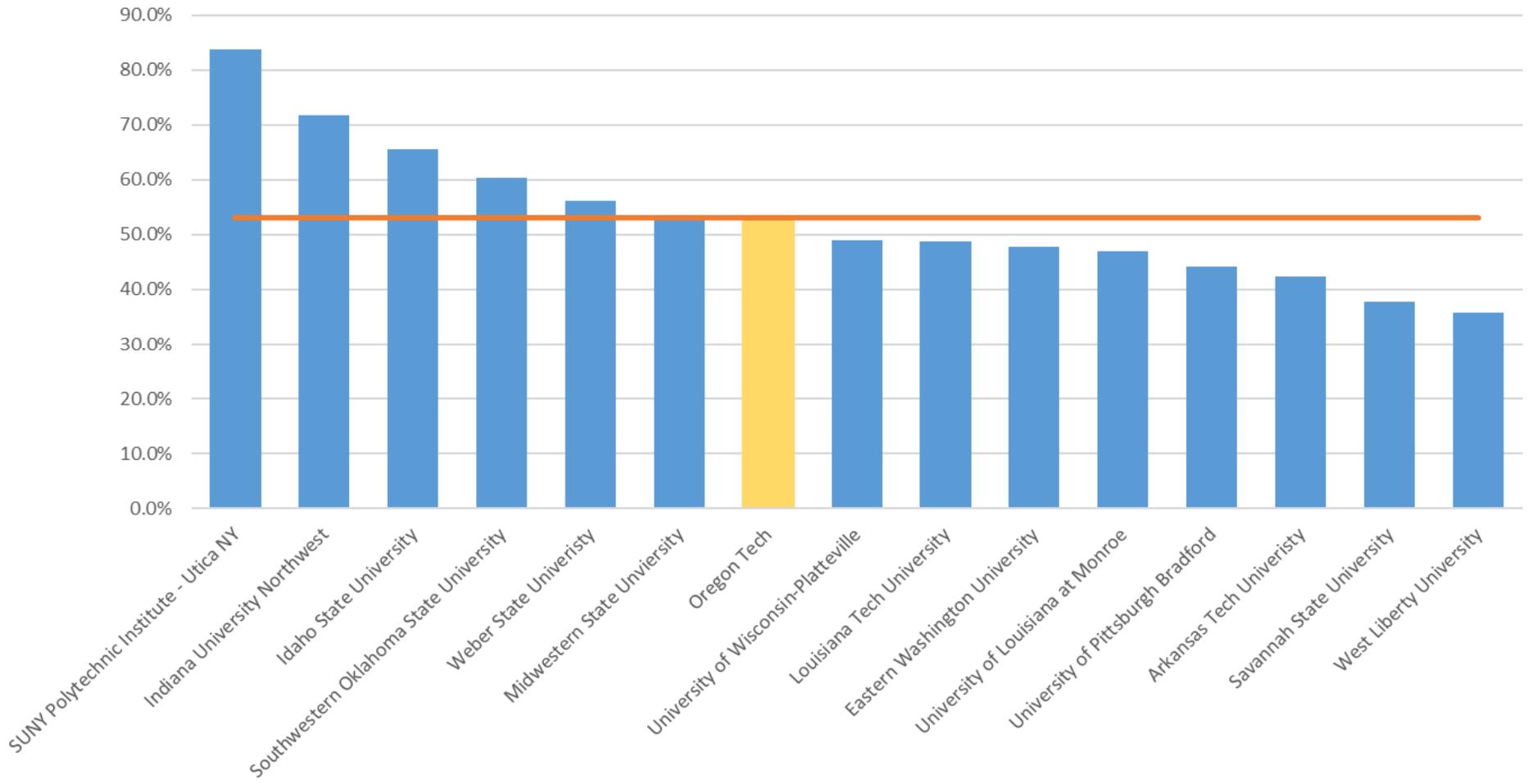


Comparator: Research Salary as % of Total FY17 Salary and Wages

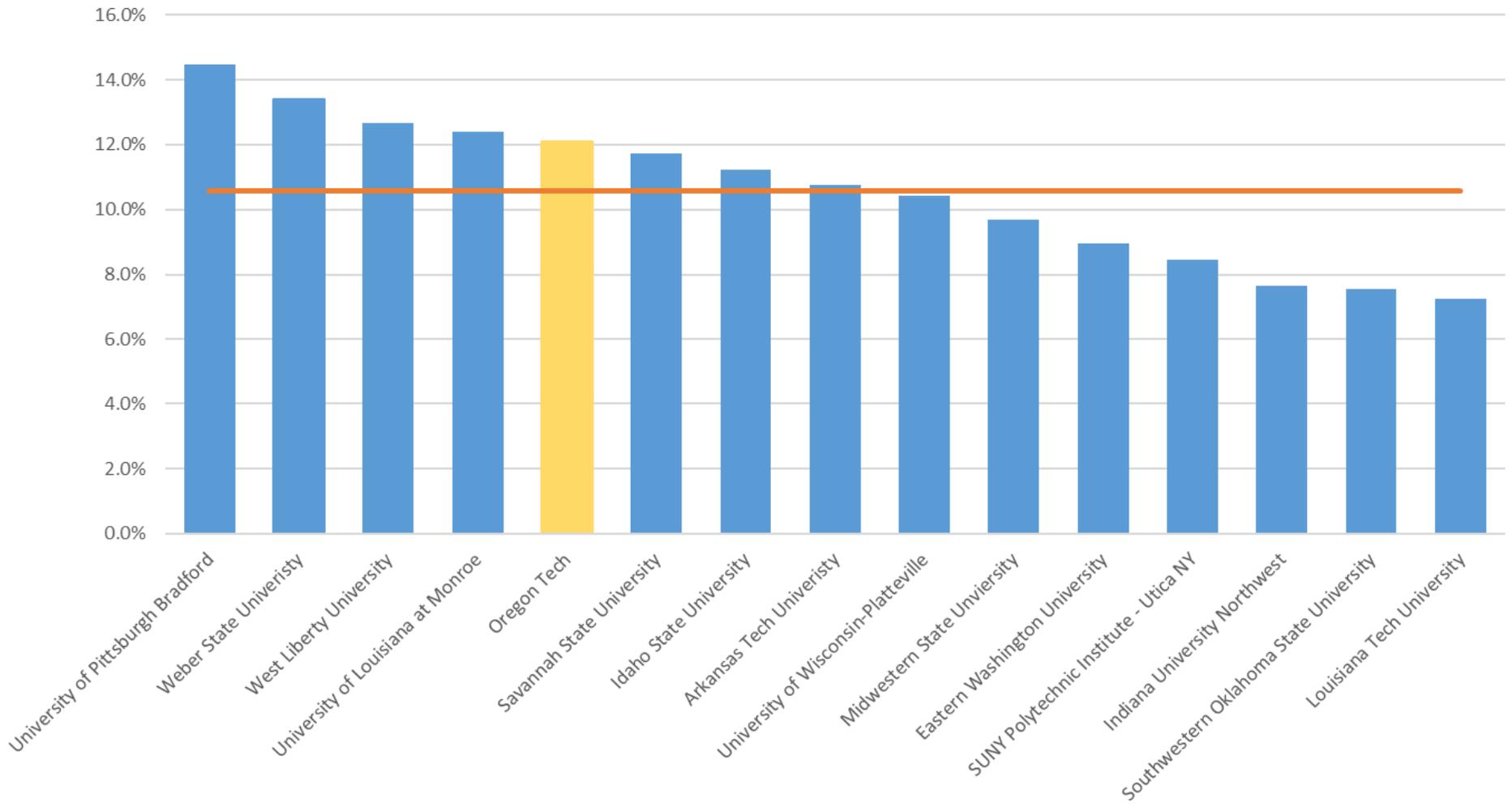
excl. SUNY



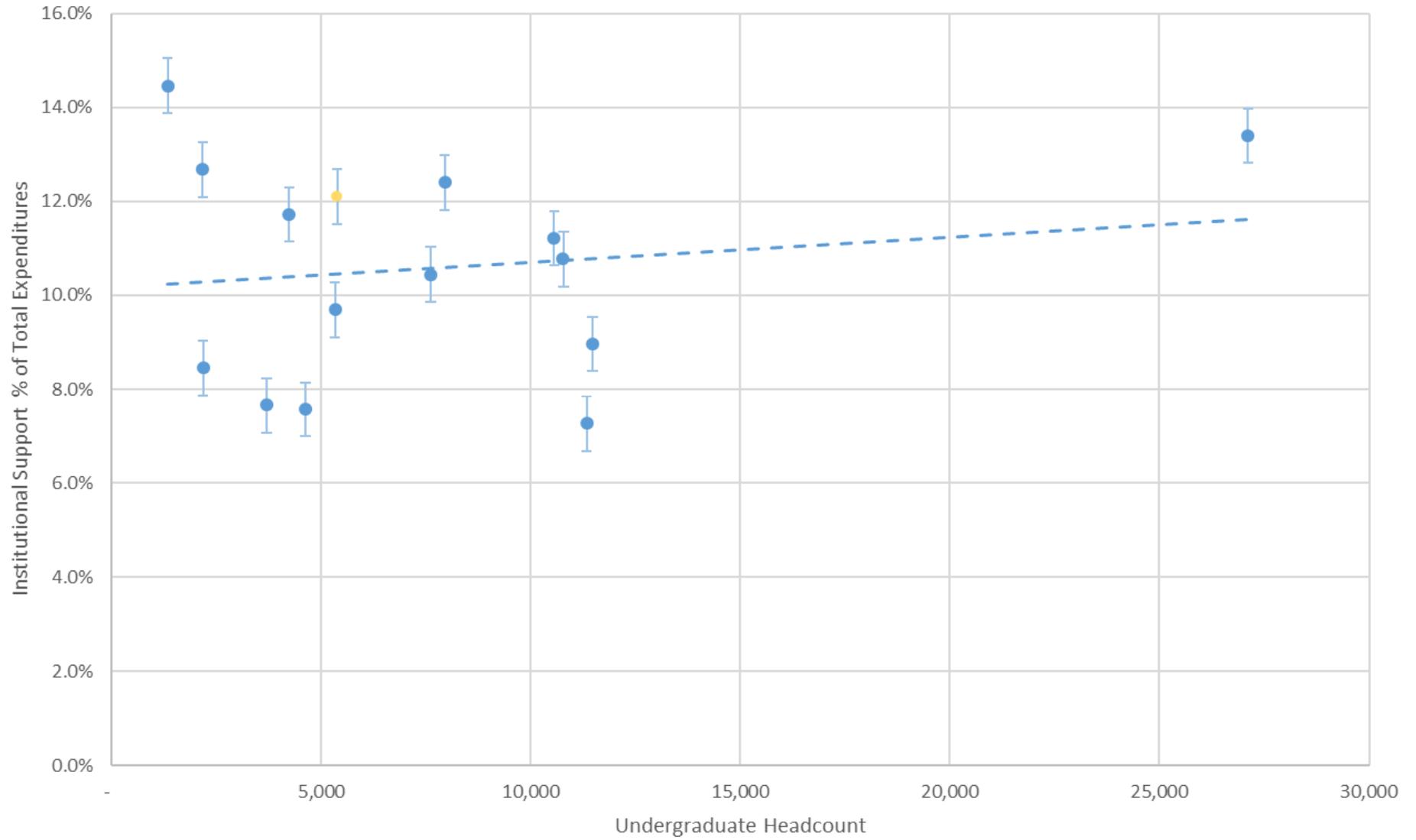
Comparator: Academics as % of Total FY17 Expenditures Instruction, Research & Academic Support



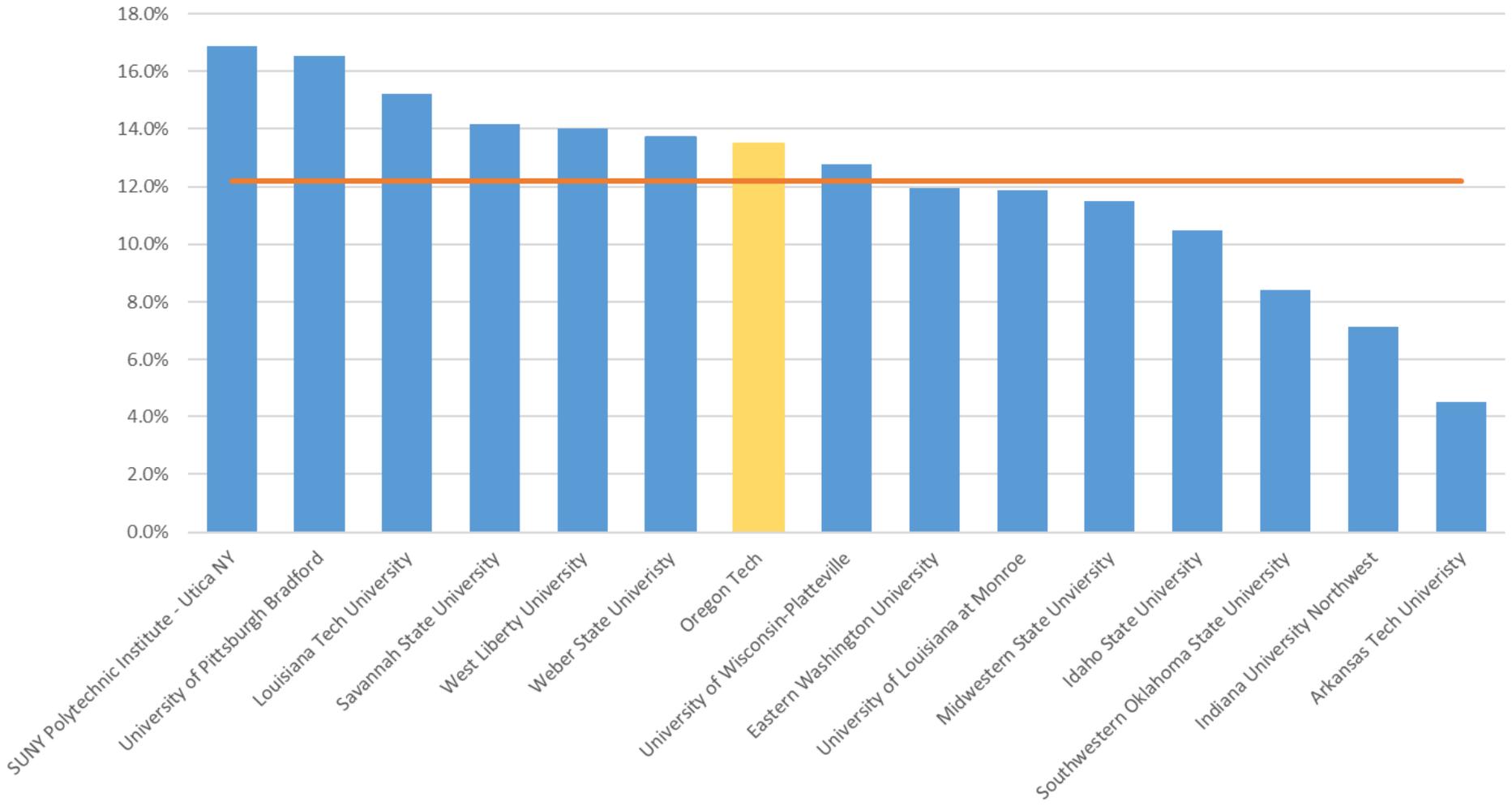
Comparator: Institutional Support as % of Total FY17 Expenditures



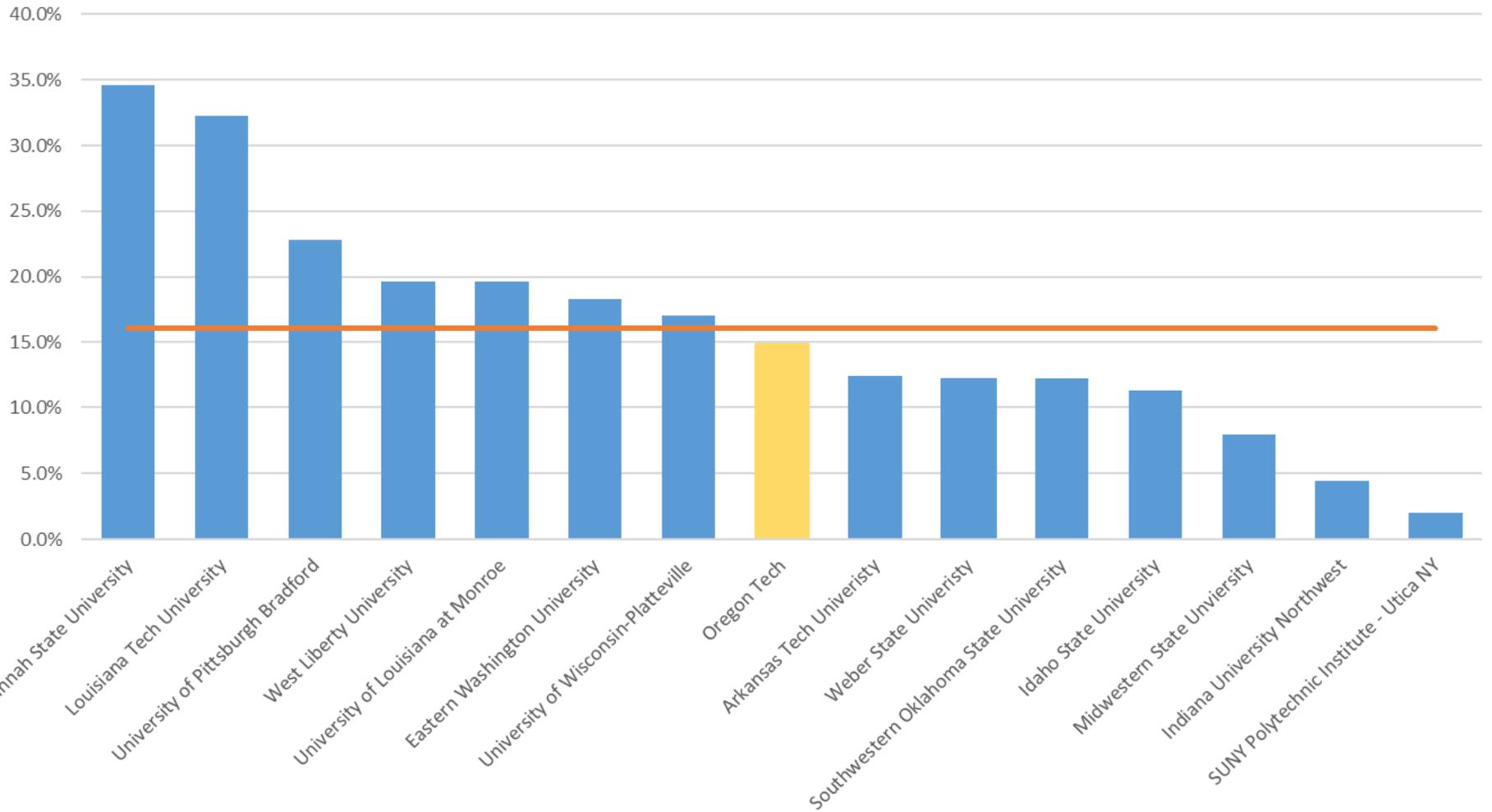
Comparators: FY17 Institutional Support Spending Compared to Undergrad Headcount



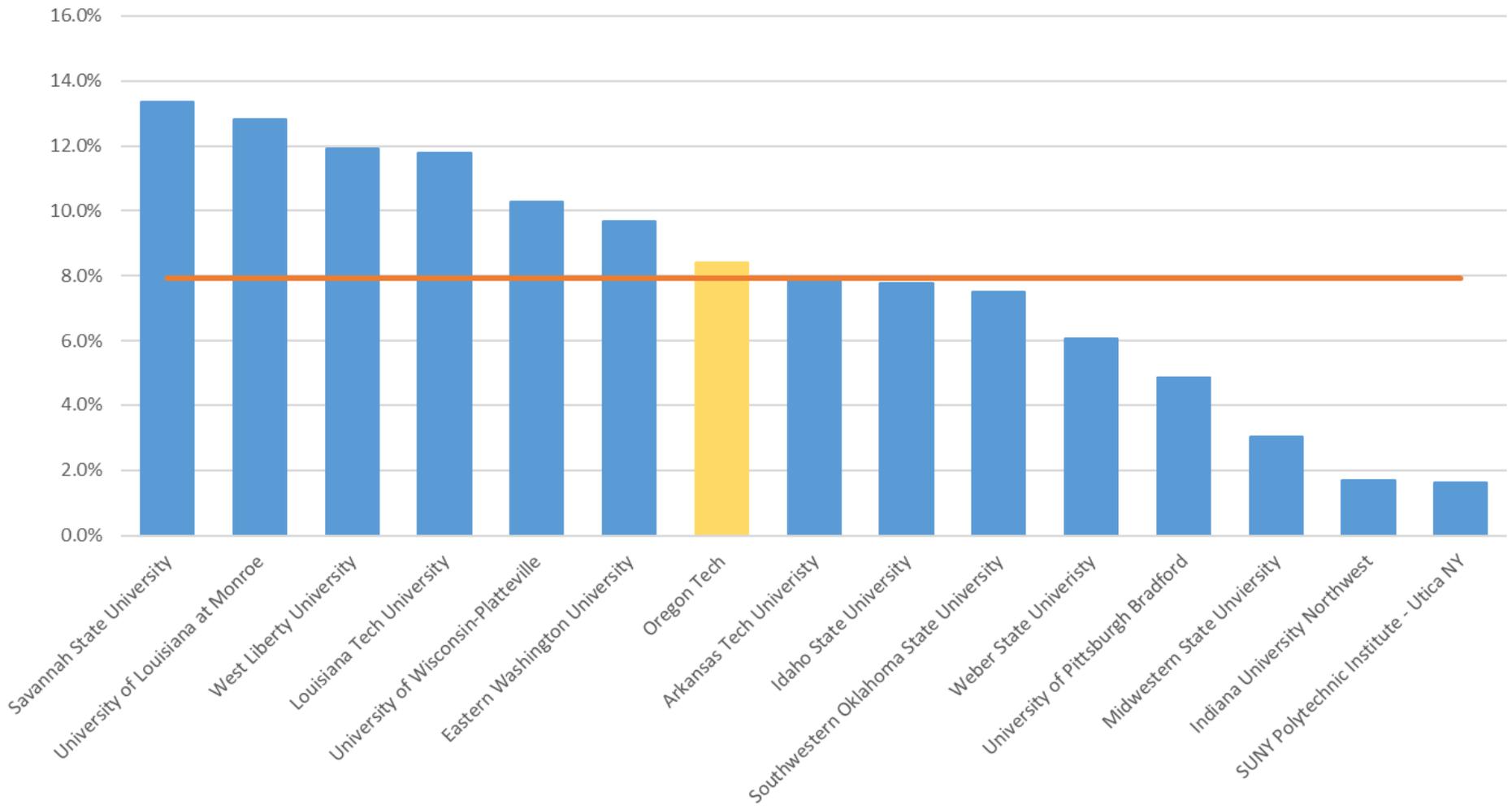
Comparator: Institutional Support Salary as % of Total FY17 Salary and Wages



Comparator: Auxiliary Enterprises as % of Total FY17 Expenditures



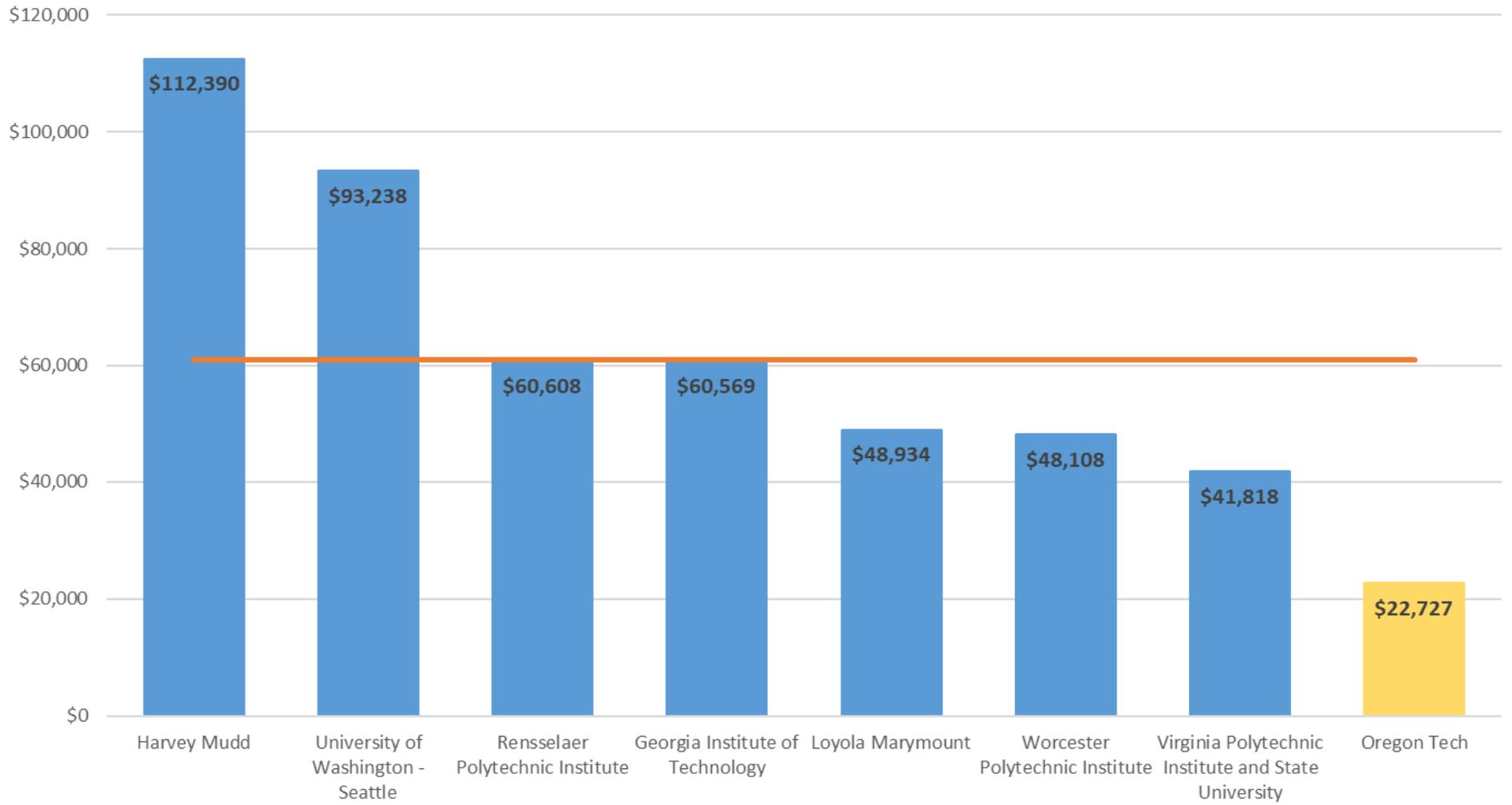
Comparator: Auxiliary Enterprises Salary as % of Total FY17 Salary and Wages



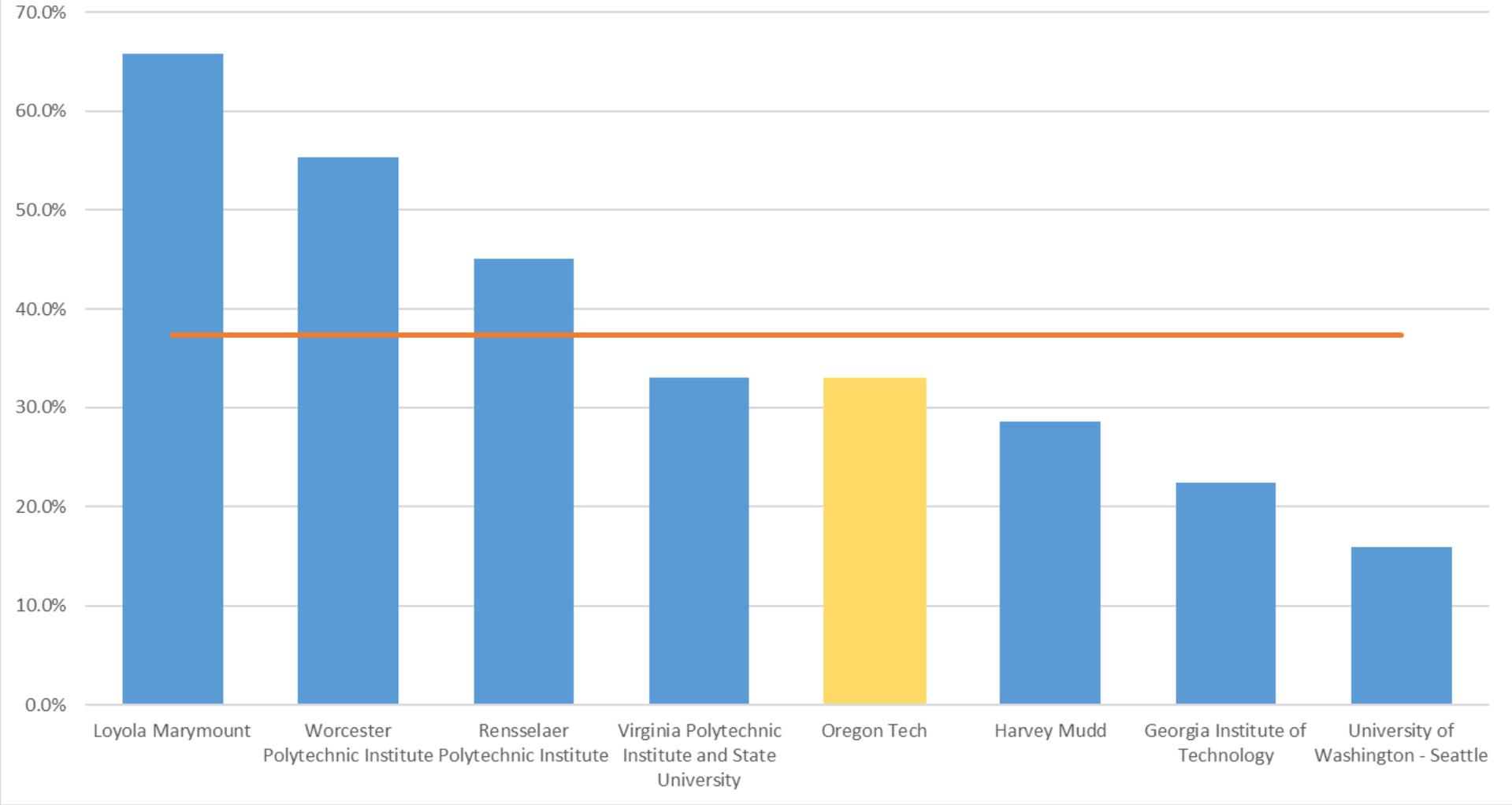
Appendix 5: Aspirational Comparator Graphs

Institution	Total Fall		
	sFTE	Enrollment	Total Expenditures
University of Washington - Seattle	63326	46,166	\$5,743,814,407
Georgia Institute of Technology	26625	29,376	\$1,561,314,453
Virginia Polytechnic Institute and State University	33517	34,440	\$1,382,110,356
Rensselaer Polytechnic Institute	7747	7,592	\$421,337,000
Loyola Marymount	8253	9,618	\$360,600,000
Worcester Polytechnic Institute	6136	6,642	\$249,999,000
Oregon Tech	3307	5,486	\$76,864,270
Harvey Mudd	823	861	\$65,387,878

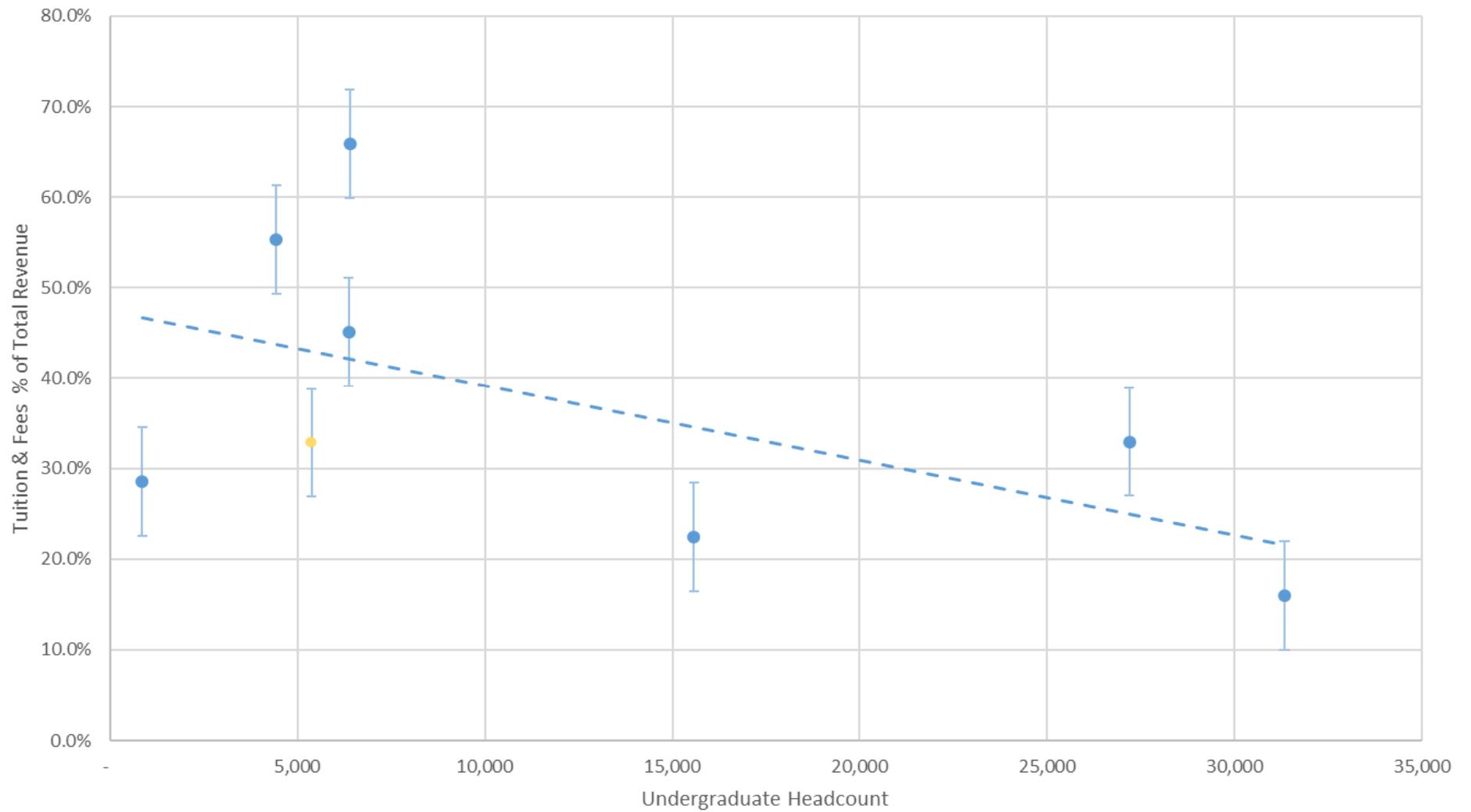
Aspirational: Revenue per Student FTE



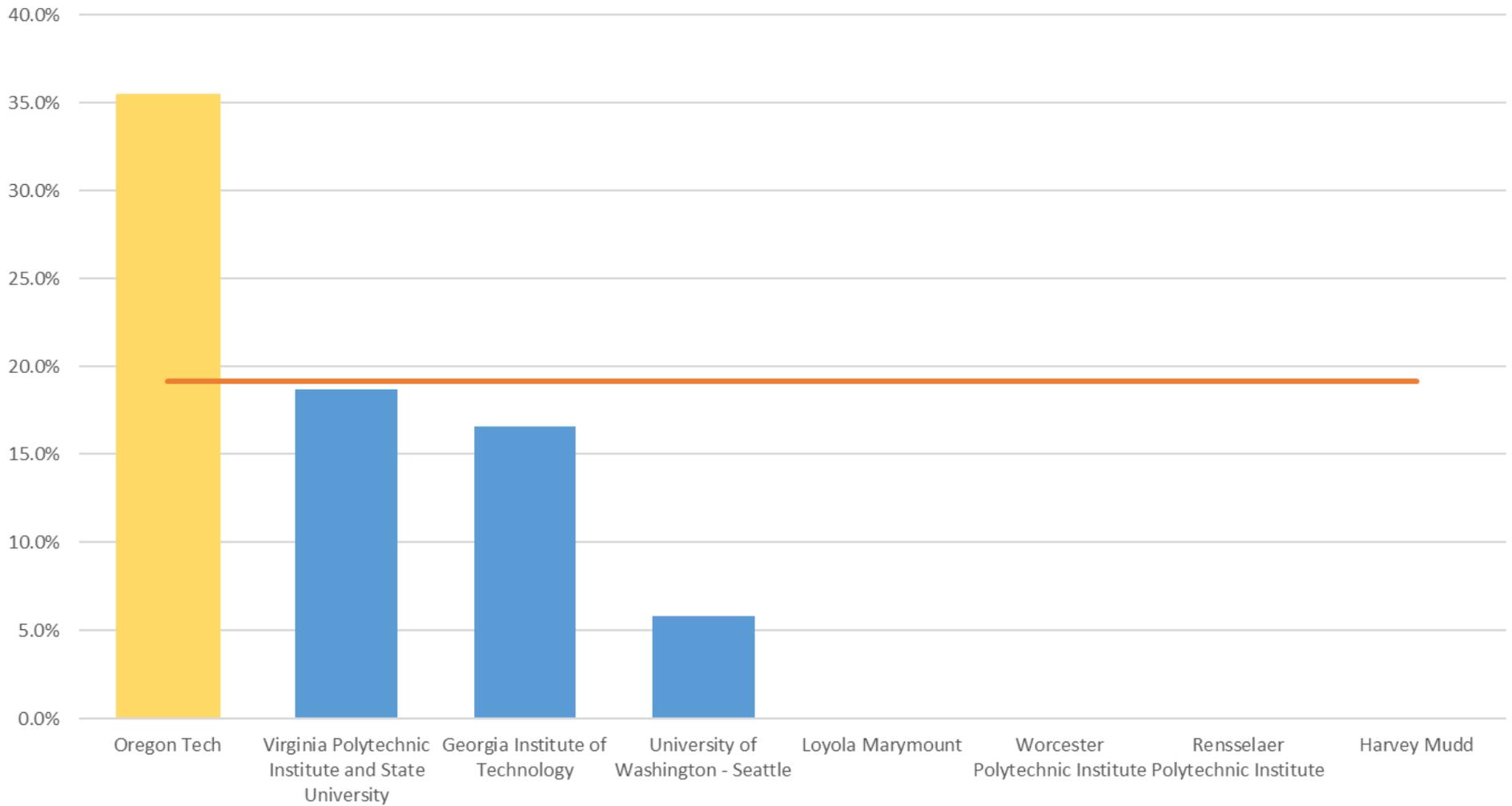
Aspirational: Tuition & Fees as % of Total FY17 Revenue



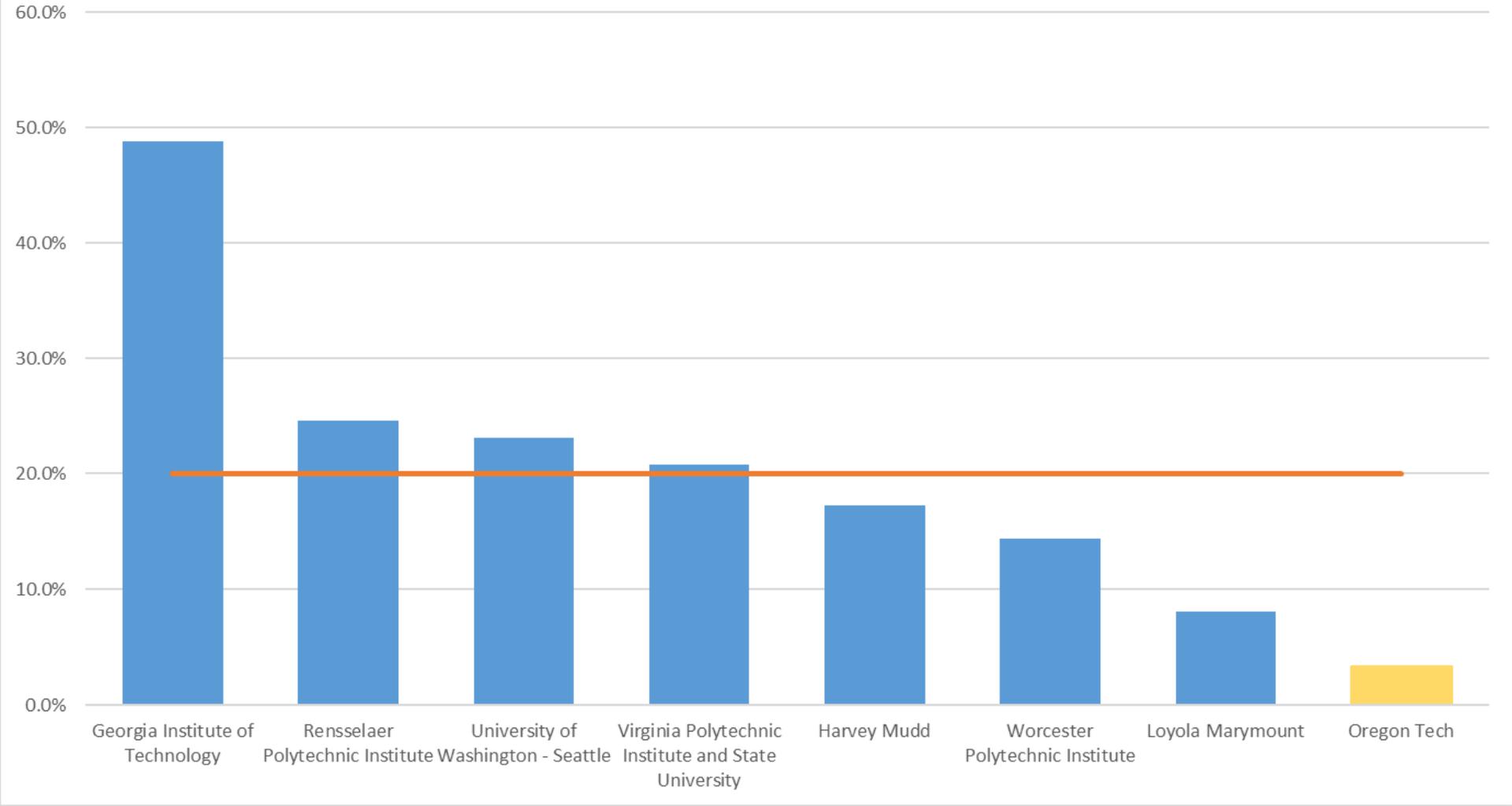
Aspirational: FY17 Tuition & Fee Revenue Compared to Undergrad Headcount



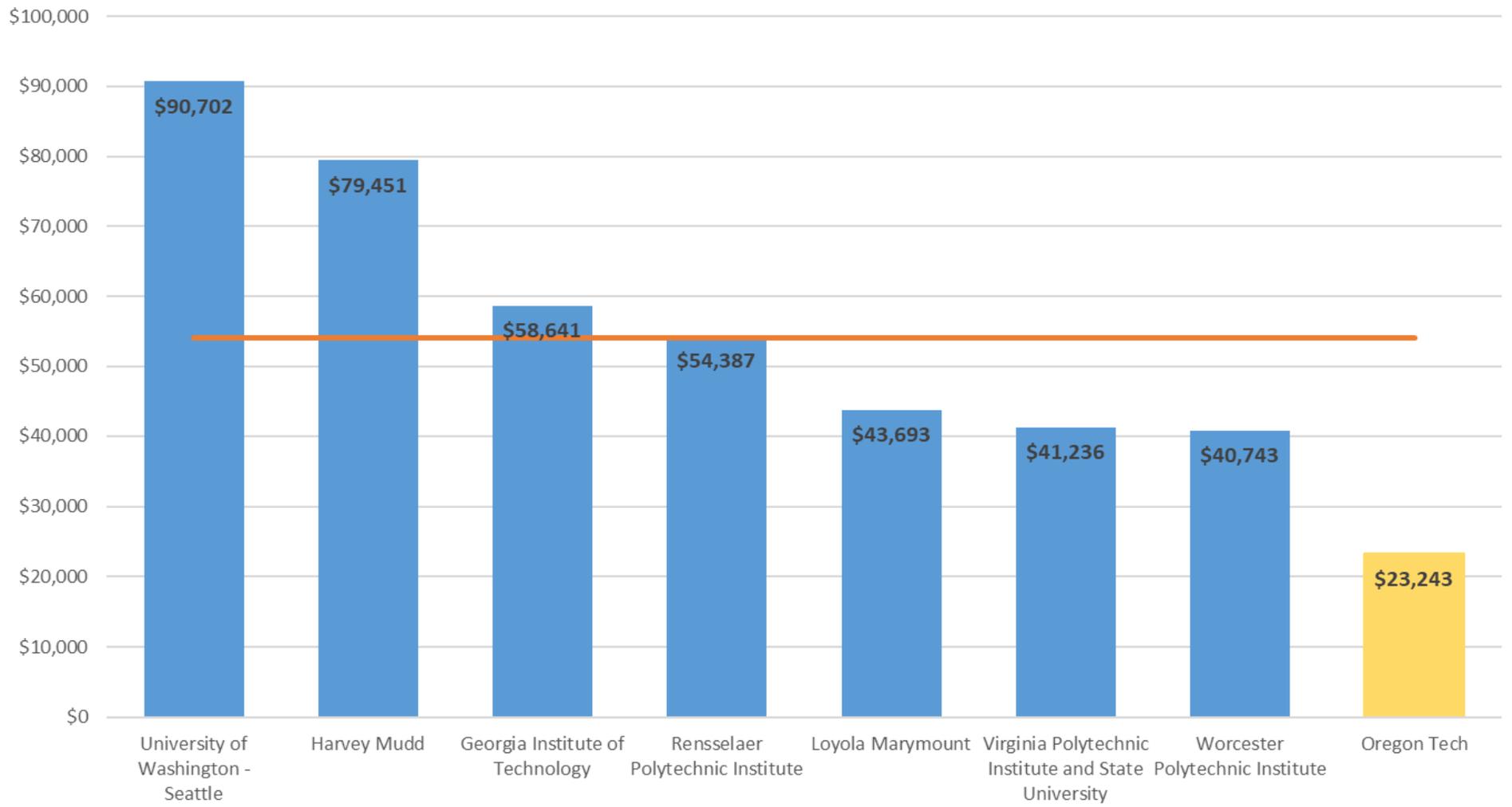
Aspirational: State Support as % of Total FY17 Revenue



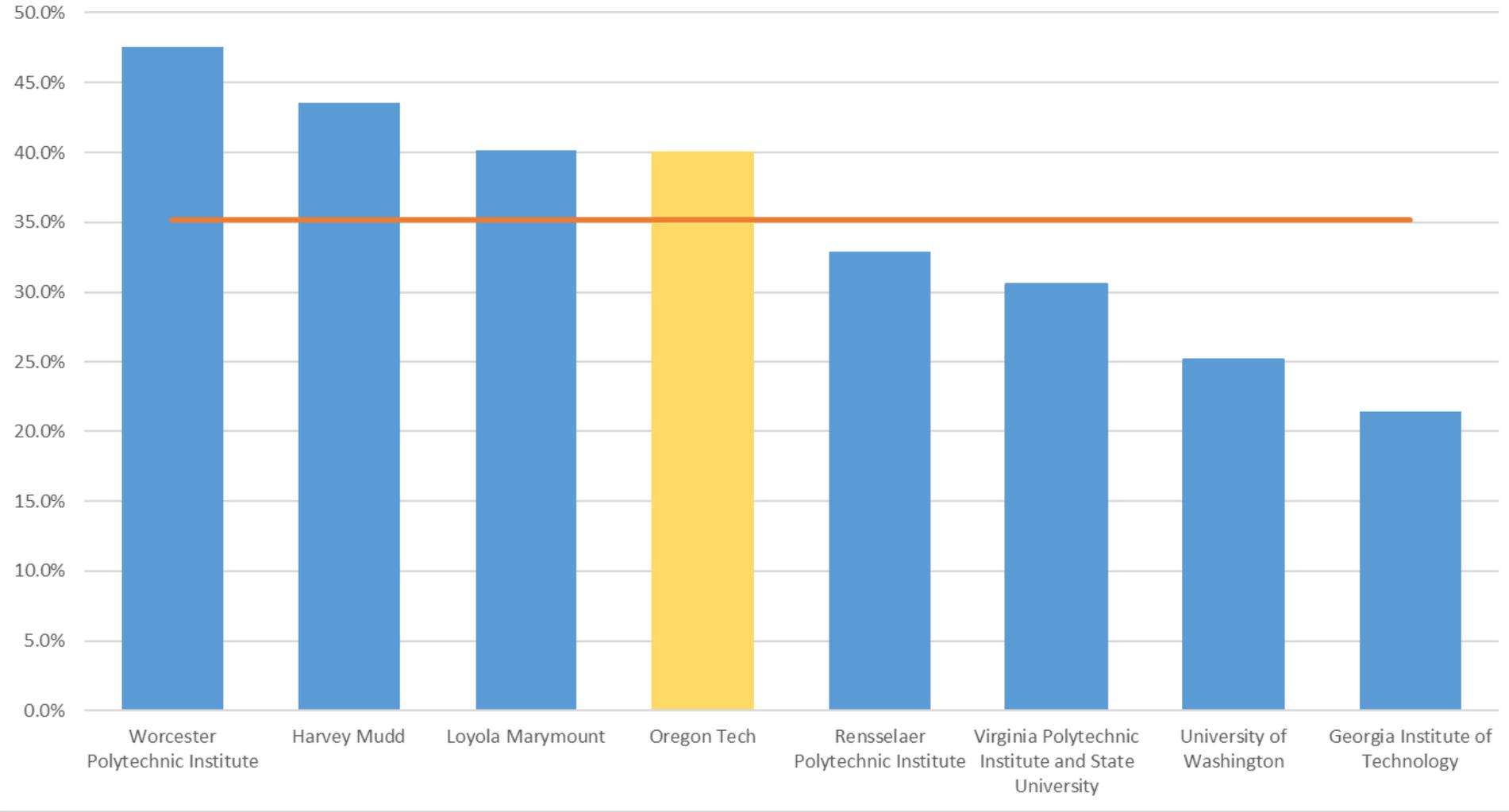
Aspirational: Grants & Contracts as % of Total FY17 Revenue



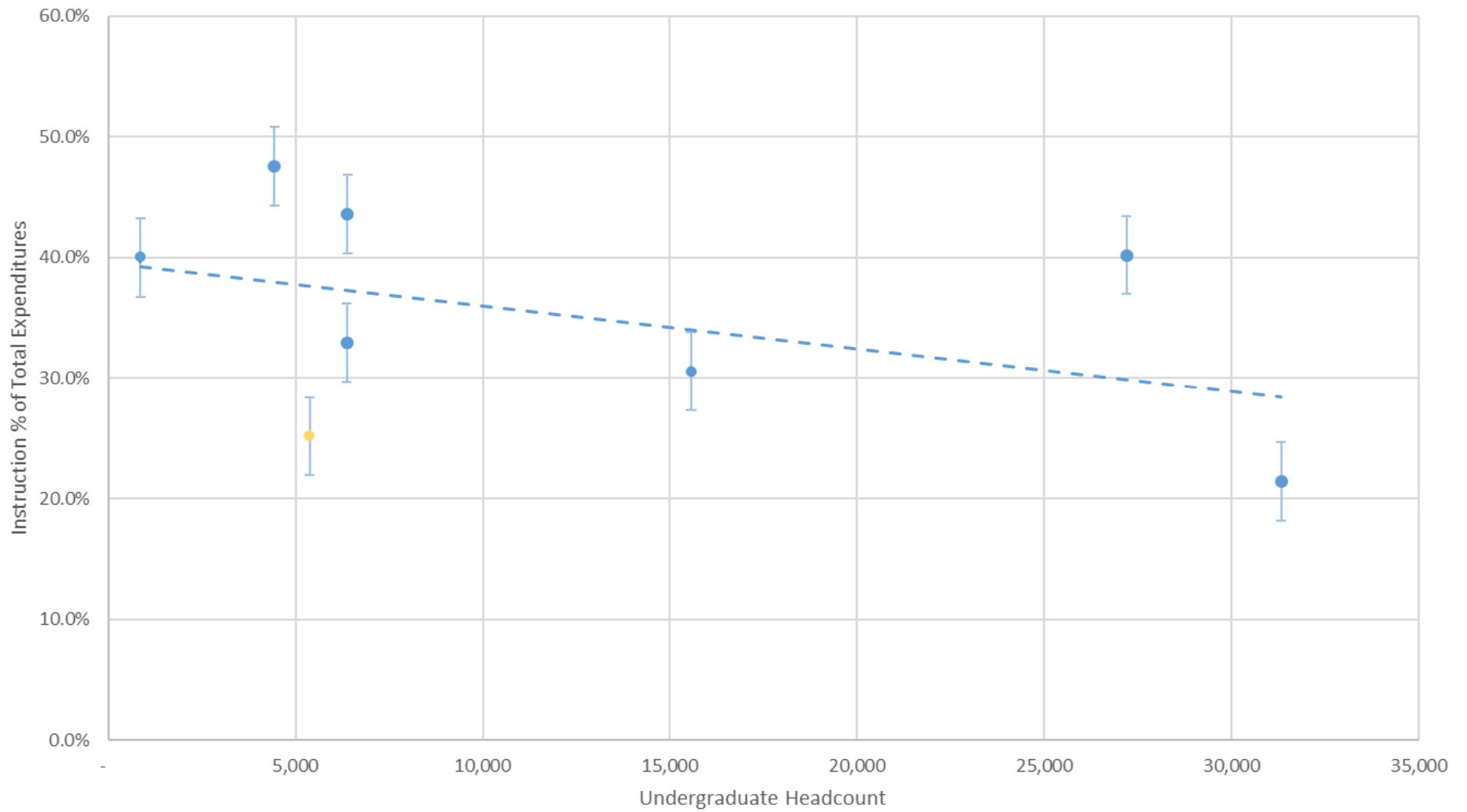
Aspirational: Expenditures per Student FTE



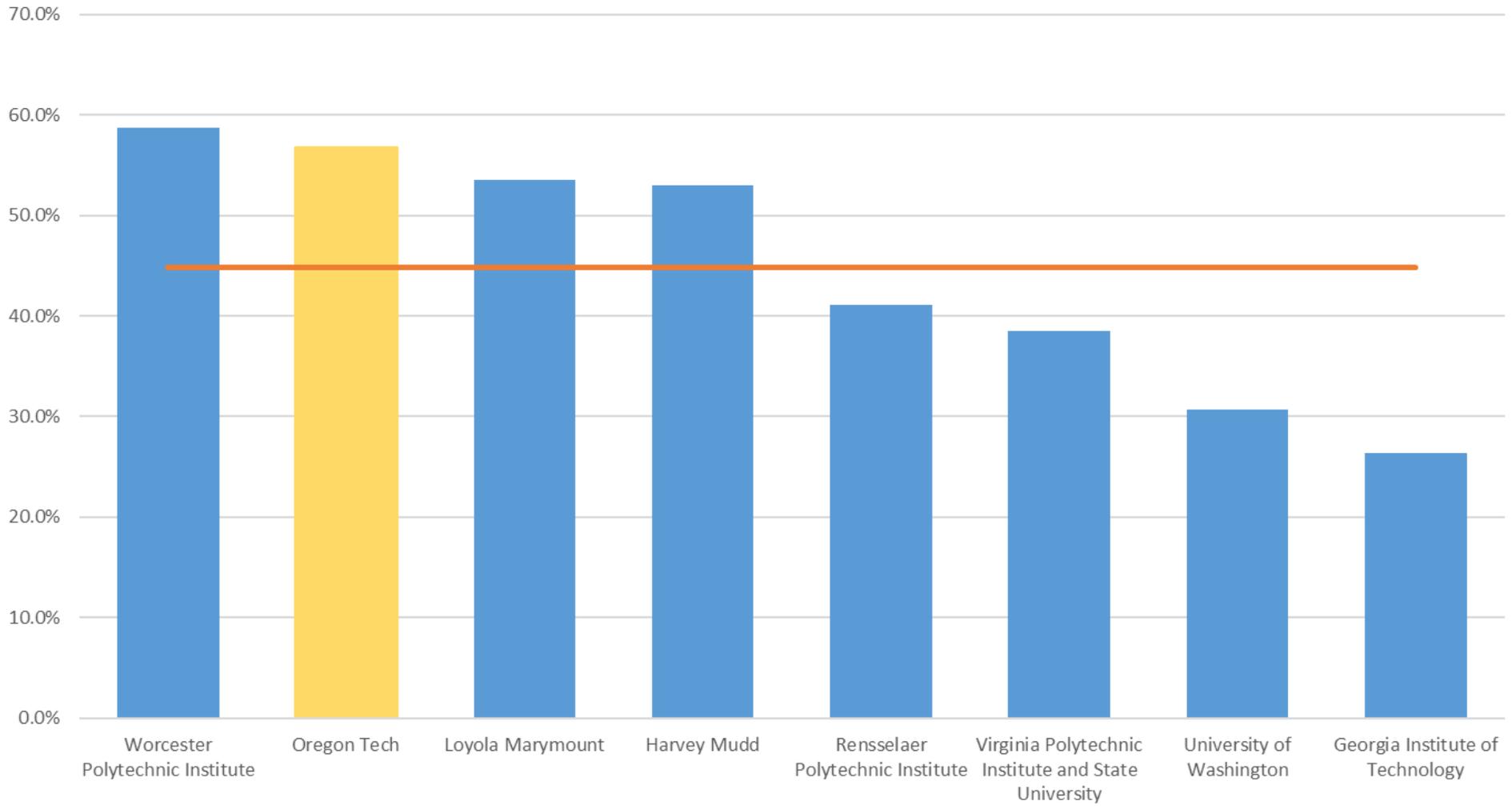
Aspirational: Instruction as % of Total FY17 Expenditures



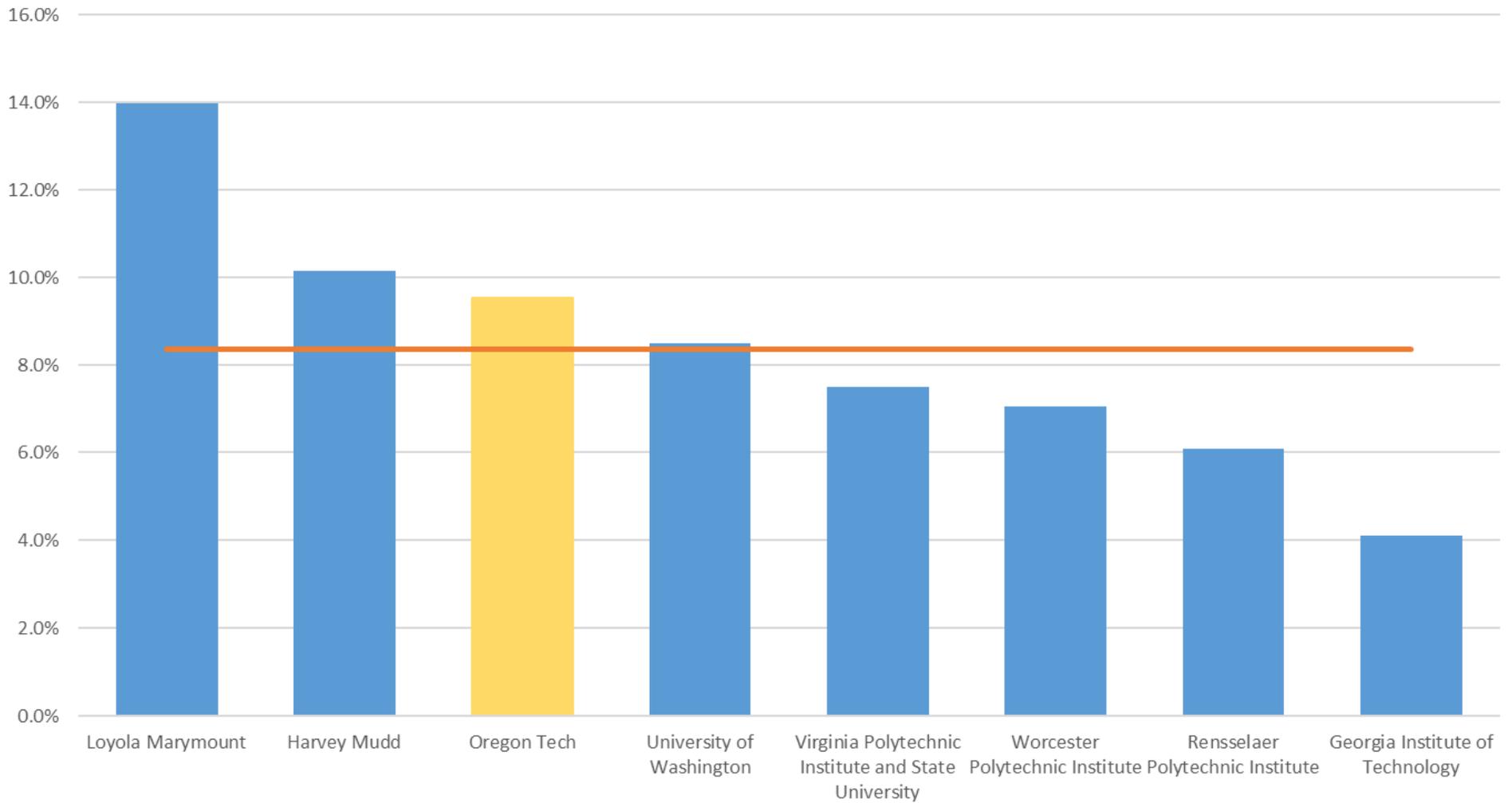
Aspirational: FY17 Instructional Spending Compared to Undergrad Headcount



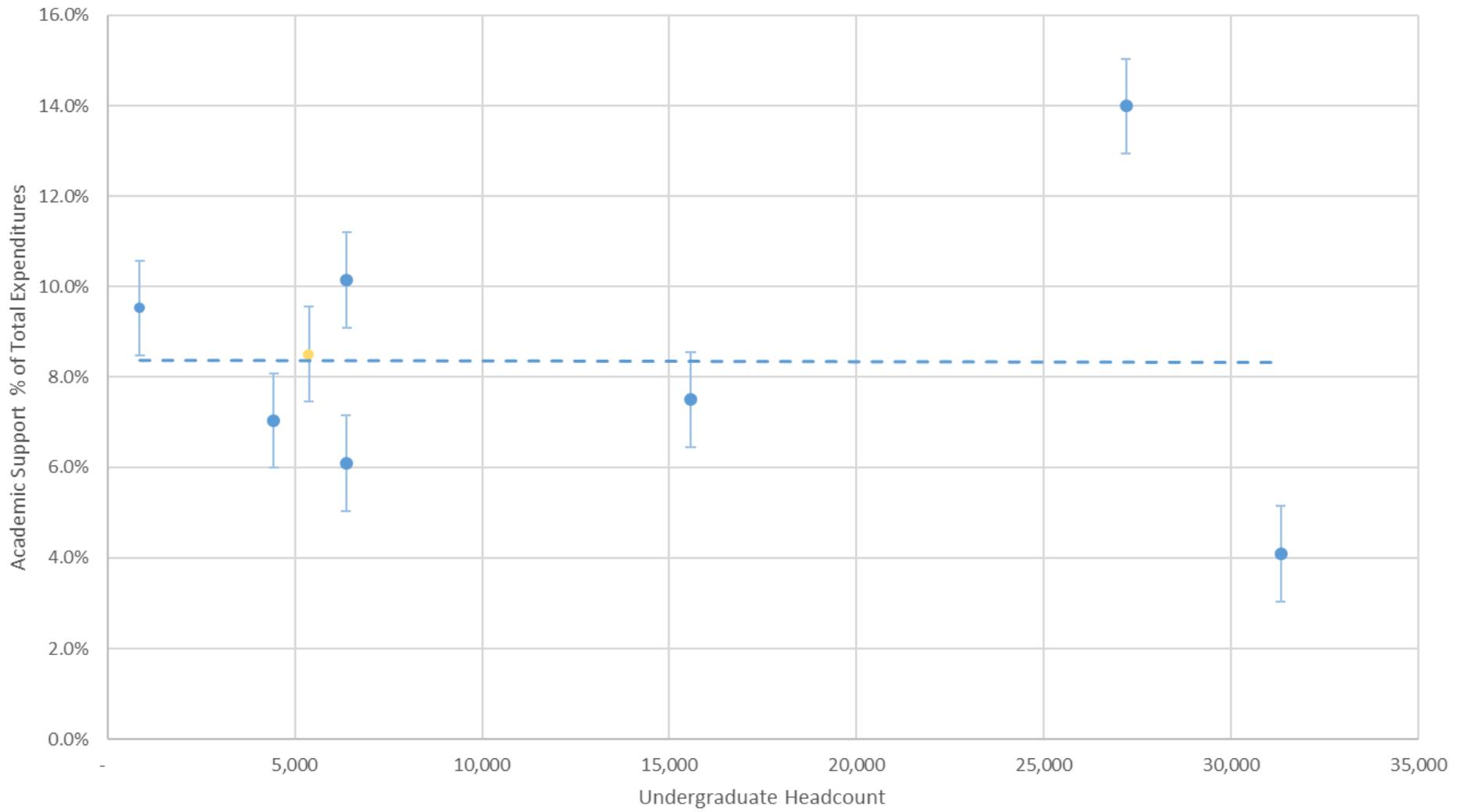
Aspirational: Instruction as % of Total FY17 Salary & Wages



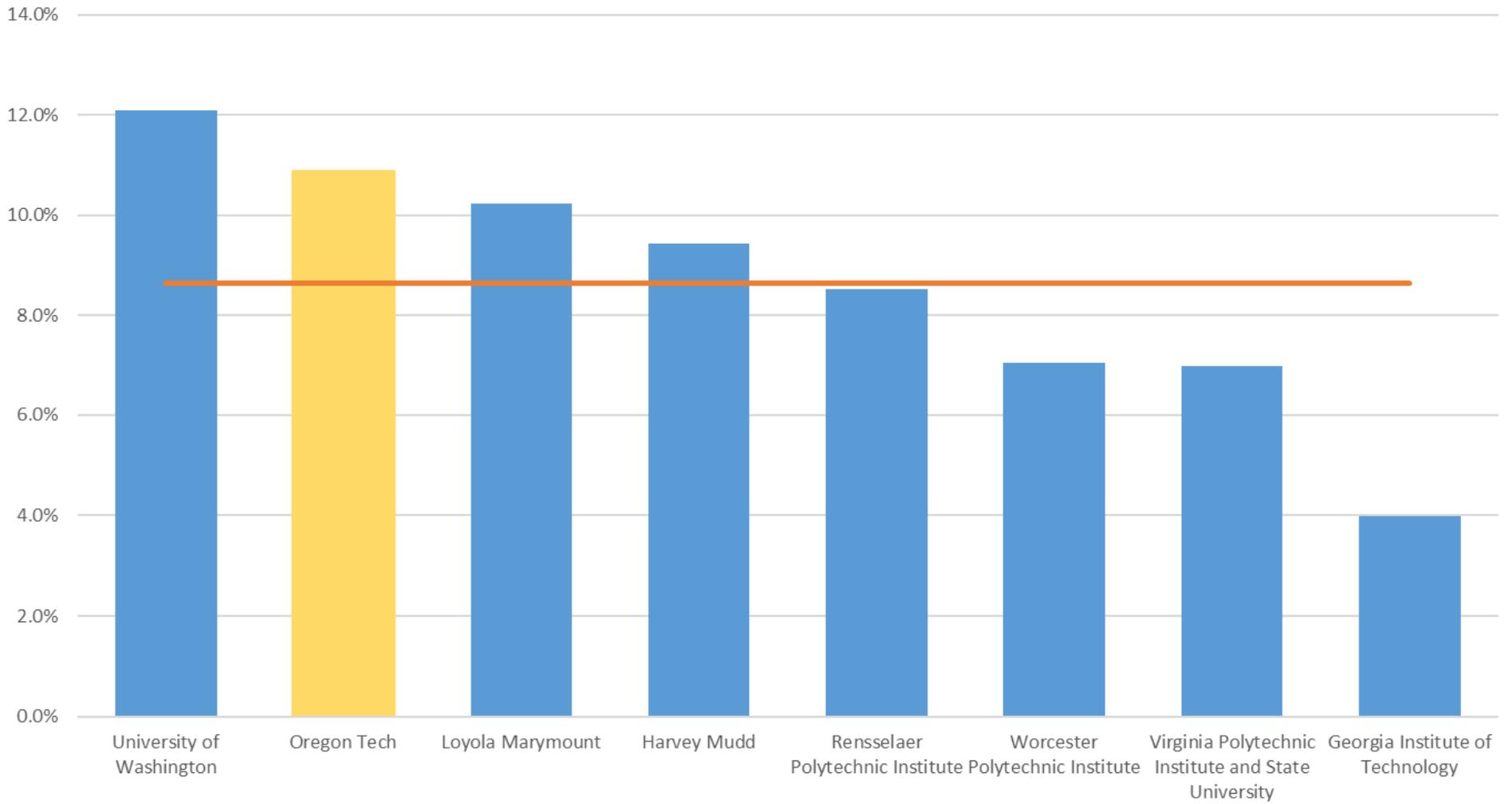
Aspirational: Academic Support as % of Total FY17 Expenditures



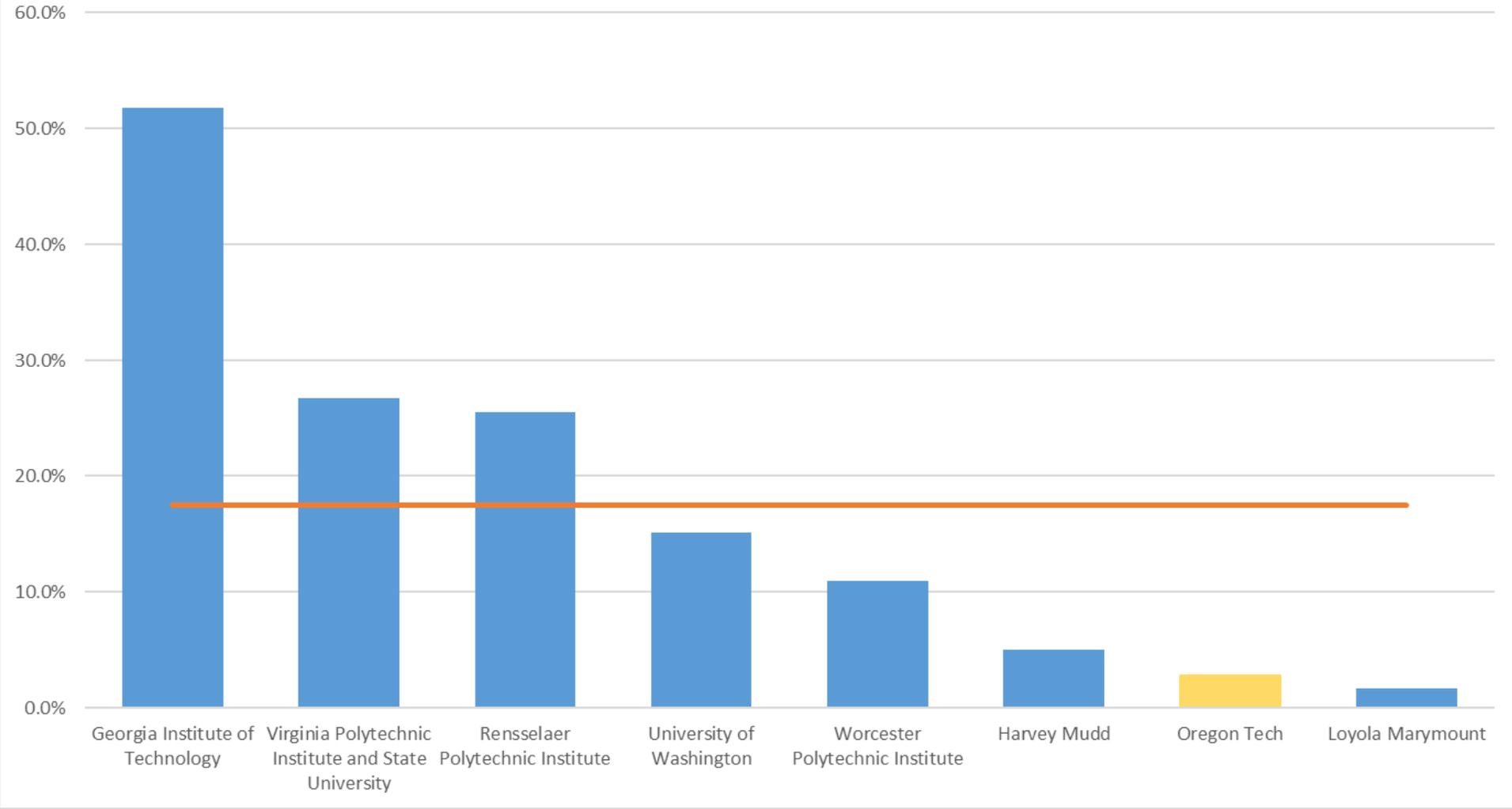
Aspirational: FY17 Academic Support Spending Compared to Undergrad Headcount



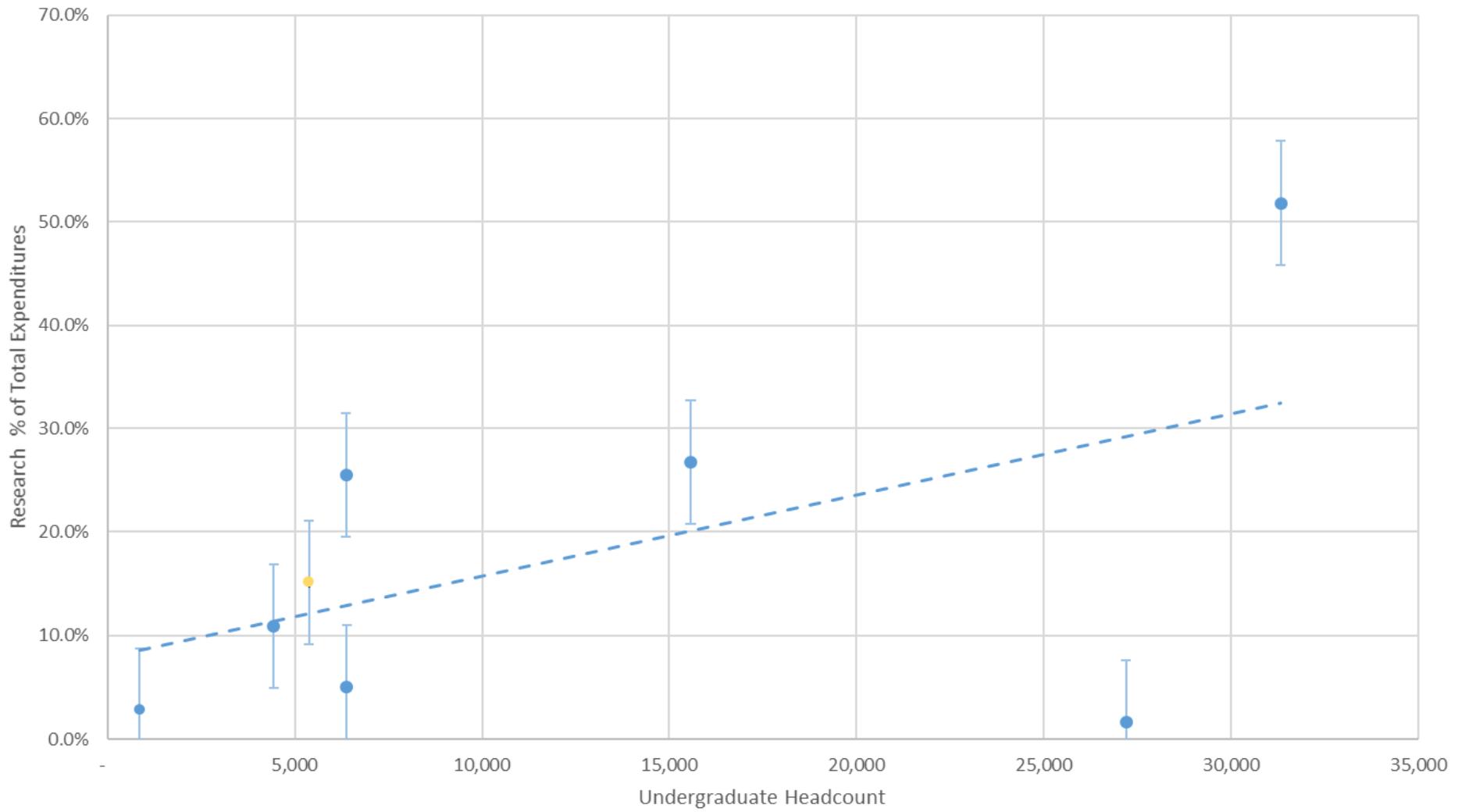
Aspirational: Academic Support as % of Total FY17 Salary & Wages



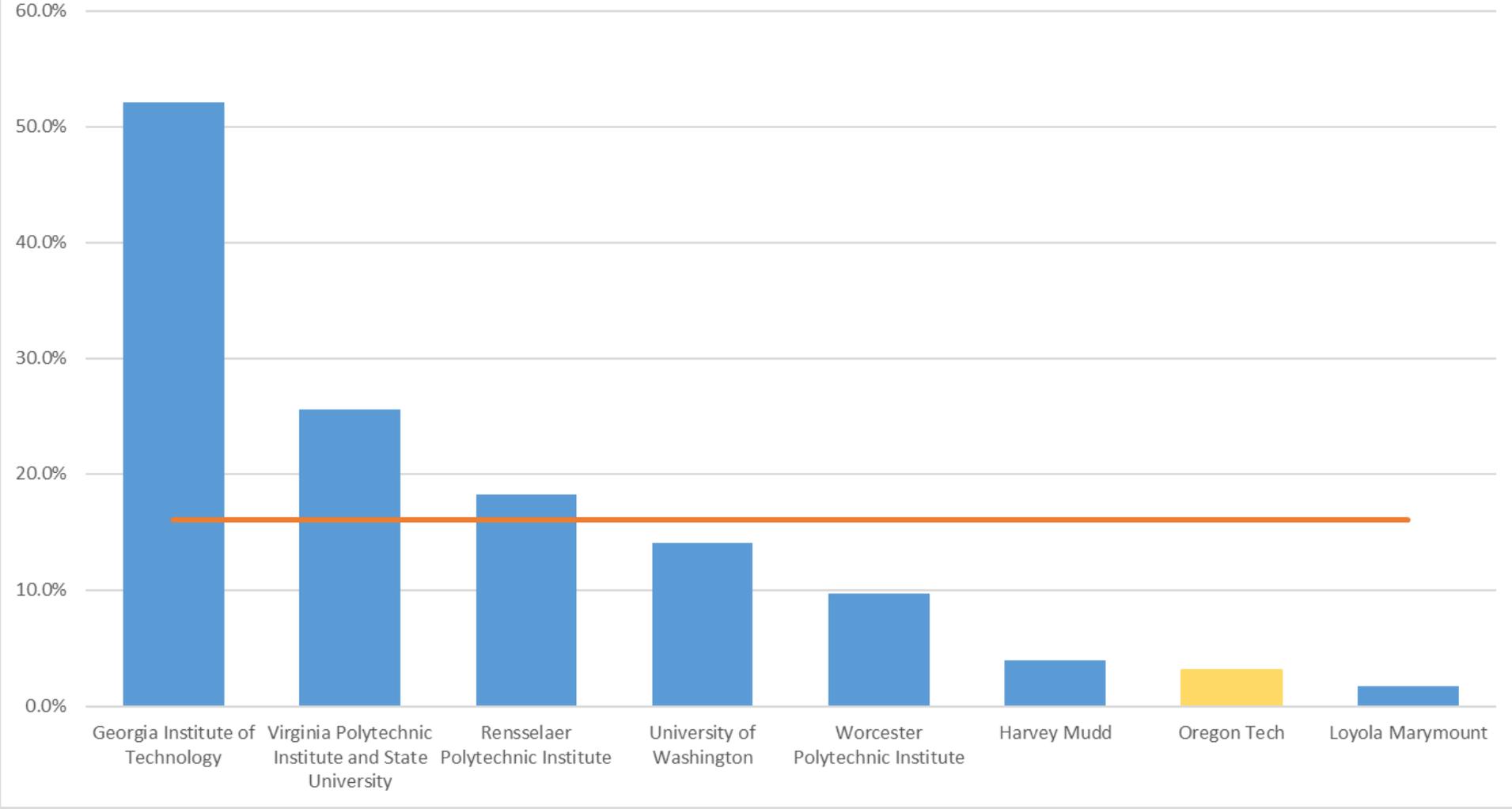
Aspirational: Research as % of Total FY17 Expenditures



Aspirational: FY17 Research Spending Compared to Undergrad Headcount

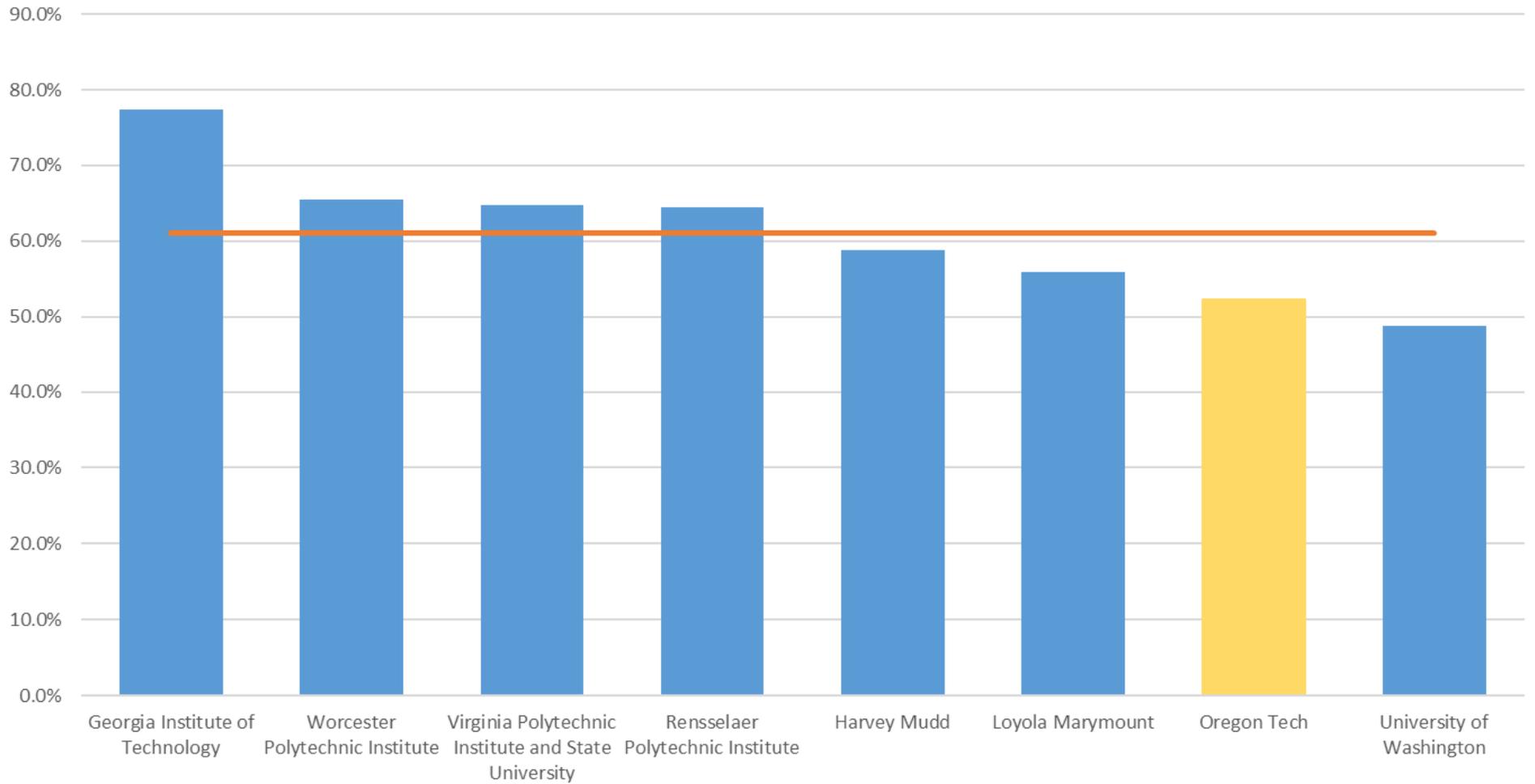


Aspirational: Research as % of Total FY17 Salary & Wages

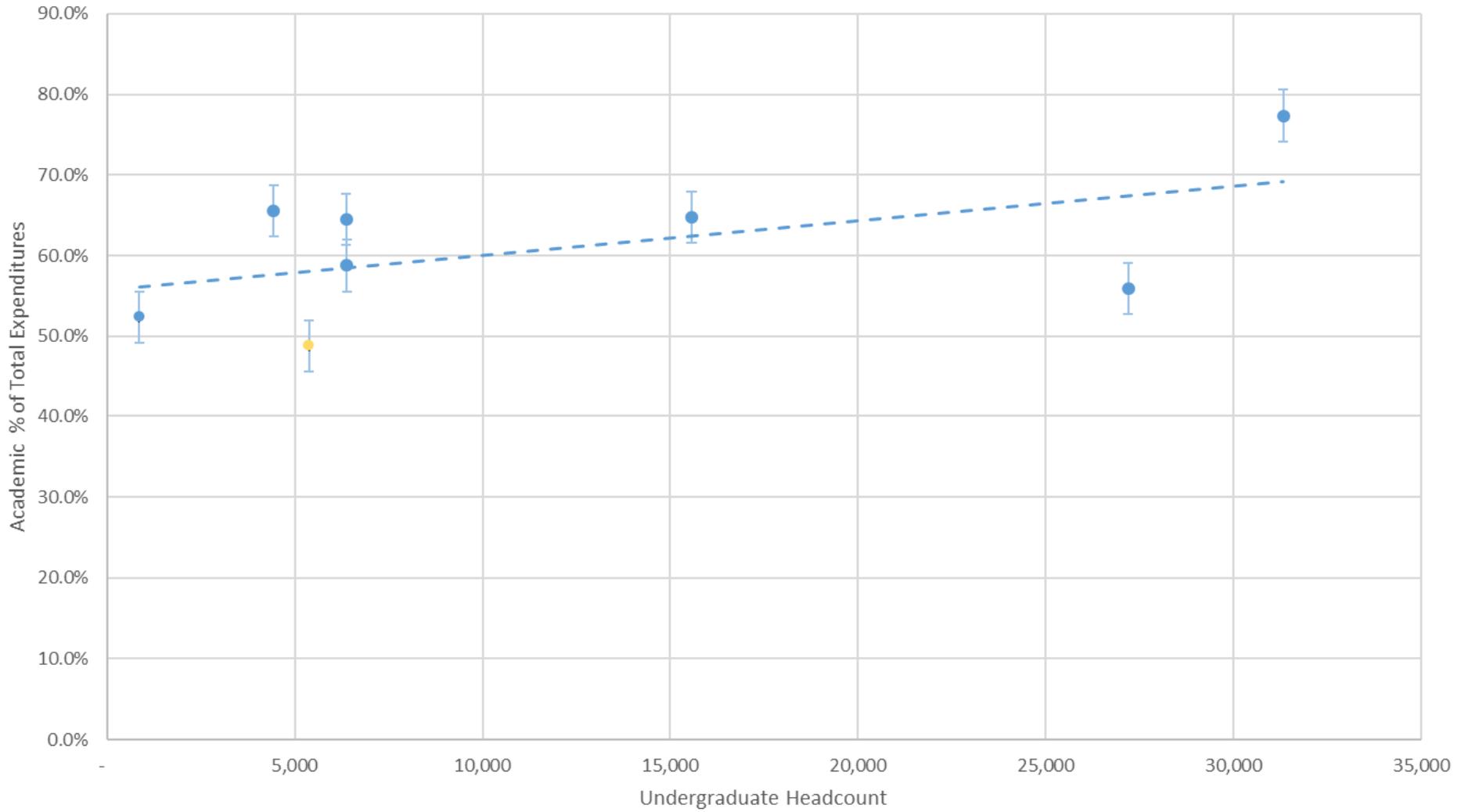


Aspirational: Academics as % of Total FY17 Expenditures

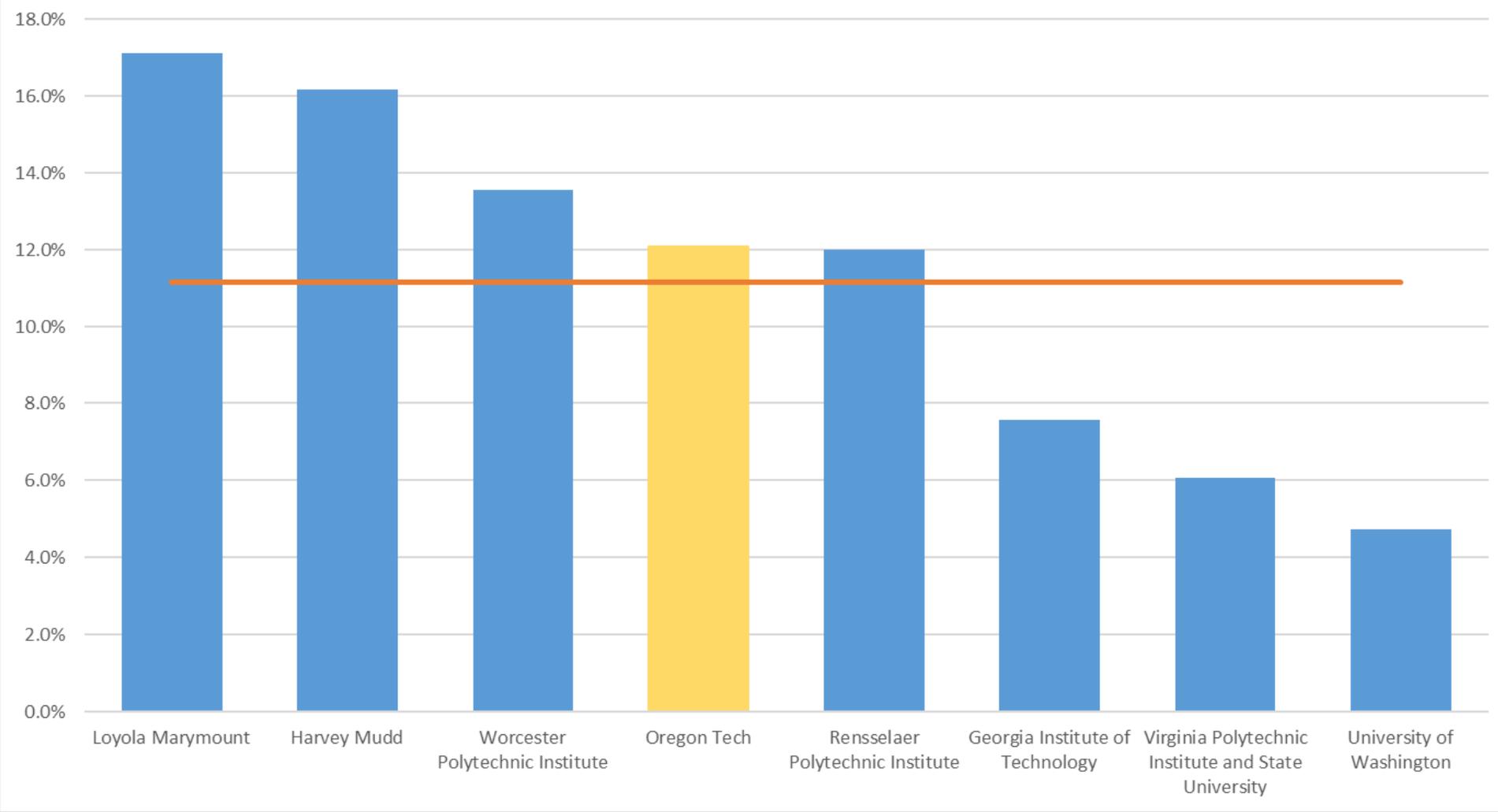
Instruction, Research & Academic Support



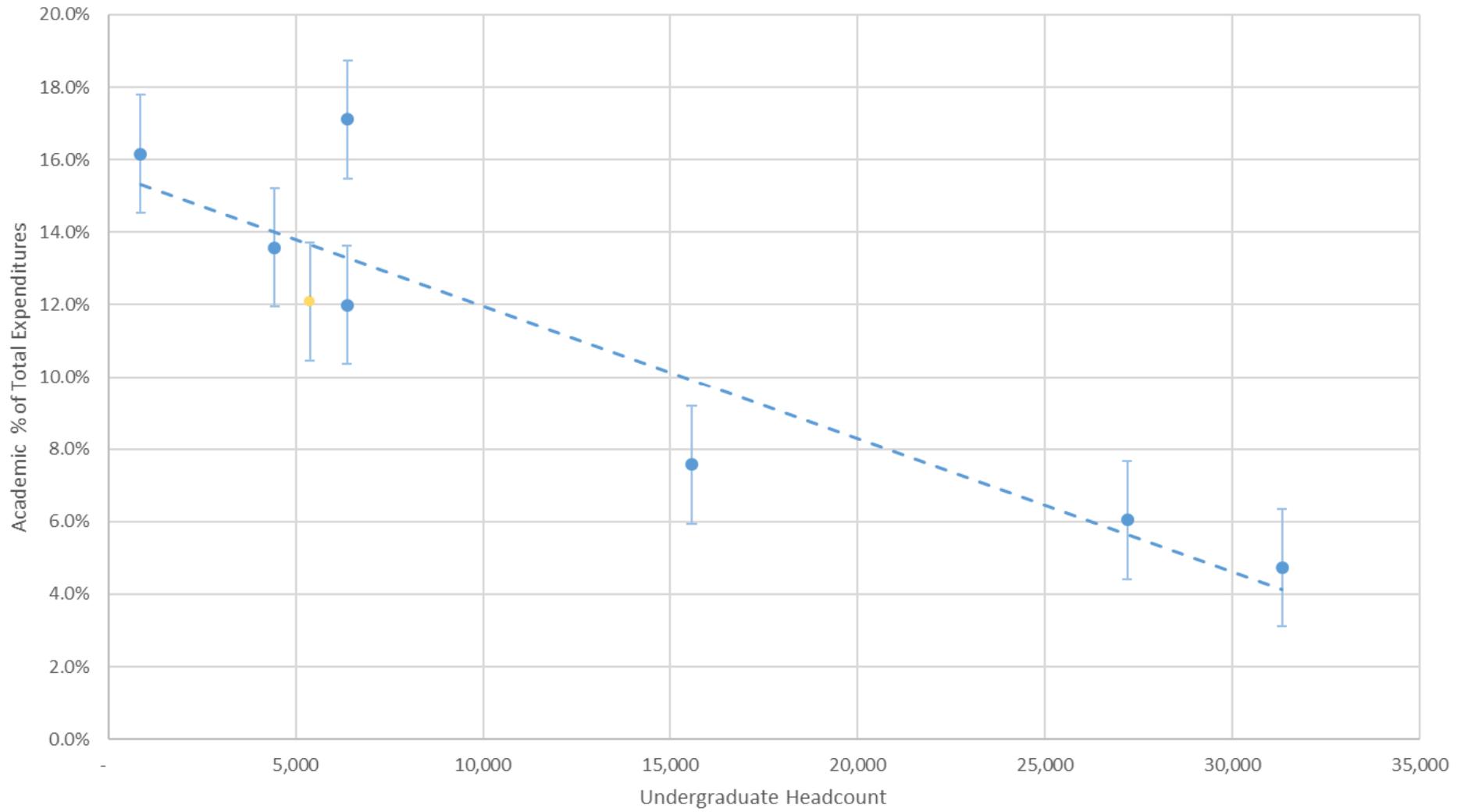
Aspirational: FY17 Academic Spending Compared to Undergrad Headcount



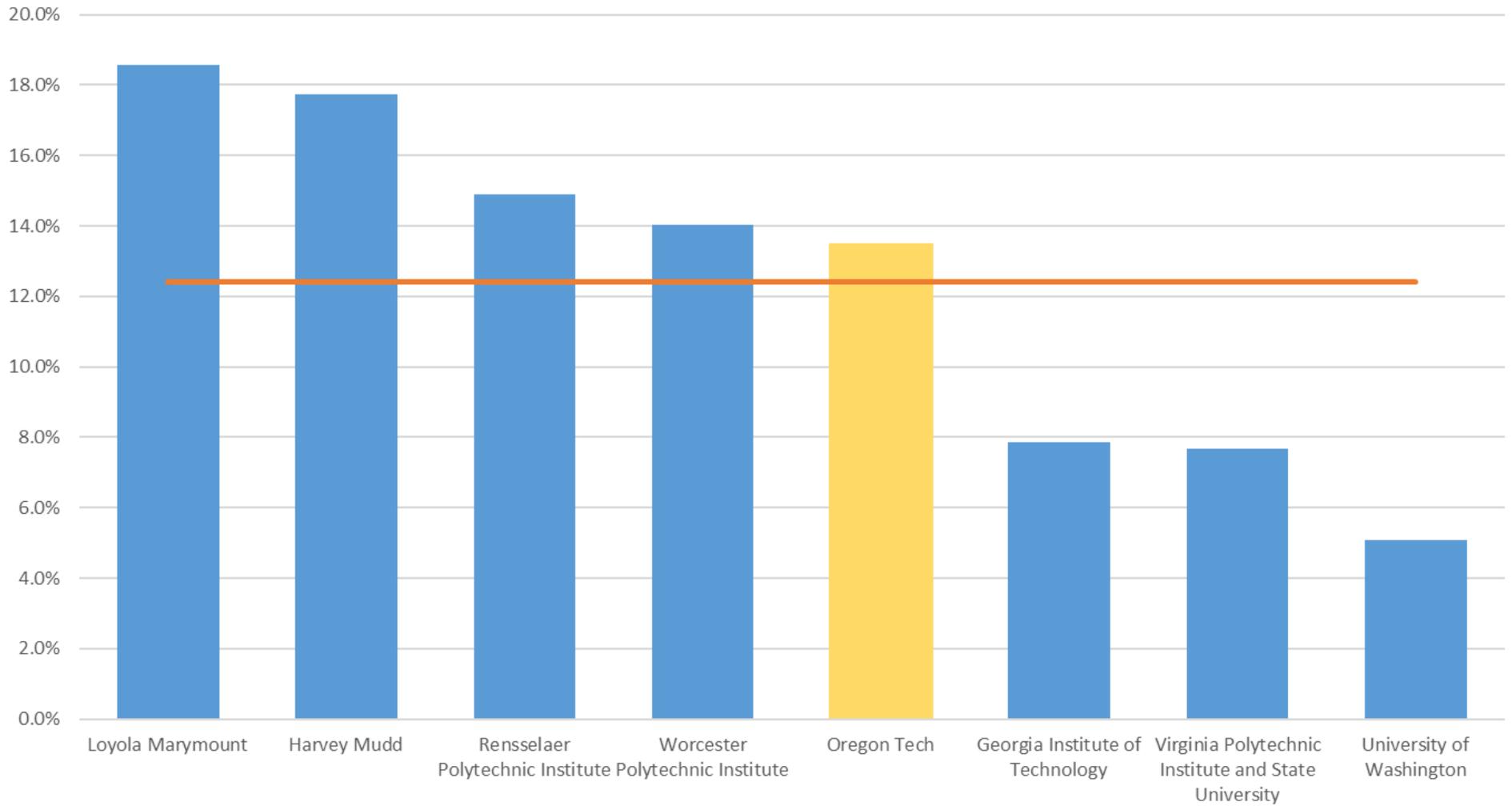
Aspirational: Institutional Support as % of Total FY17 Expenditures



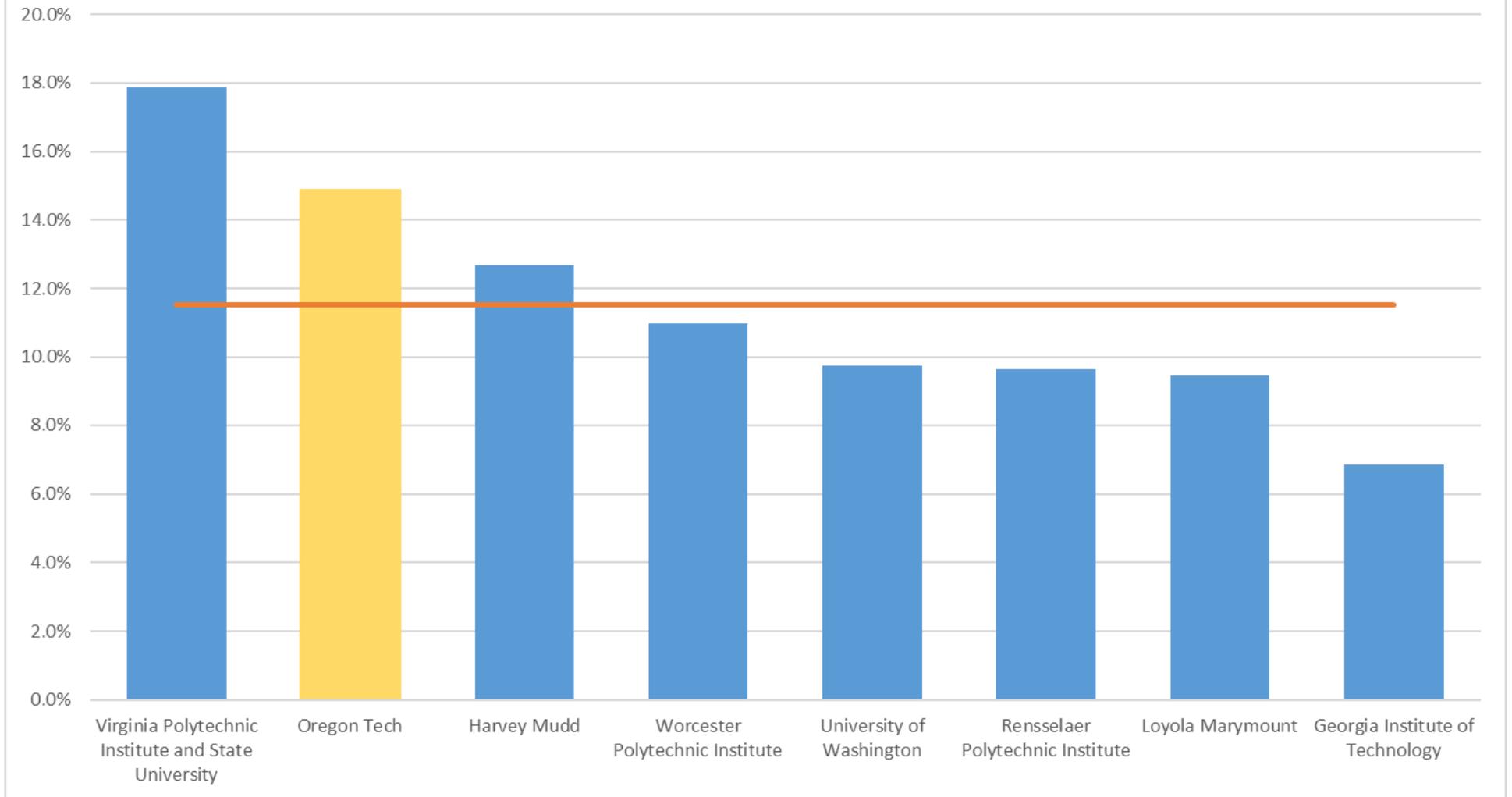
Aspirational: FY17 Institutional Support Spending Compared to Undergrad Headcount



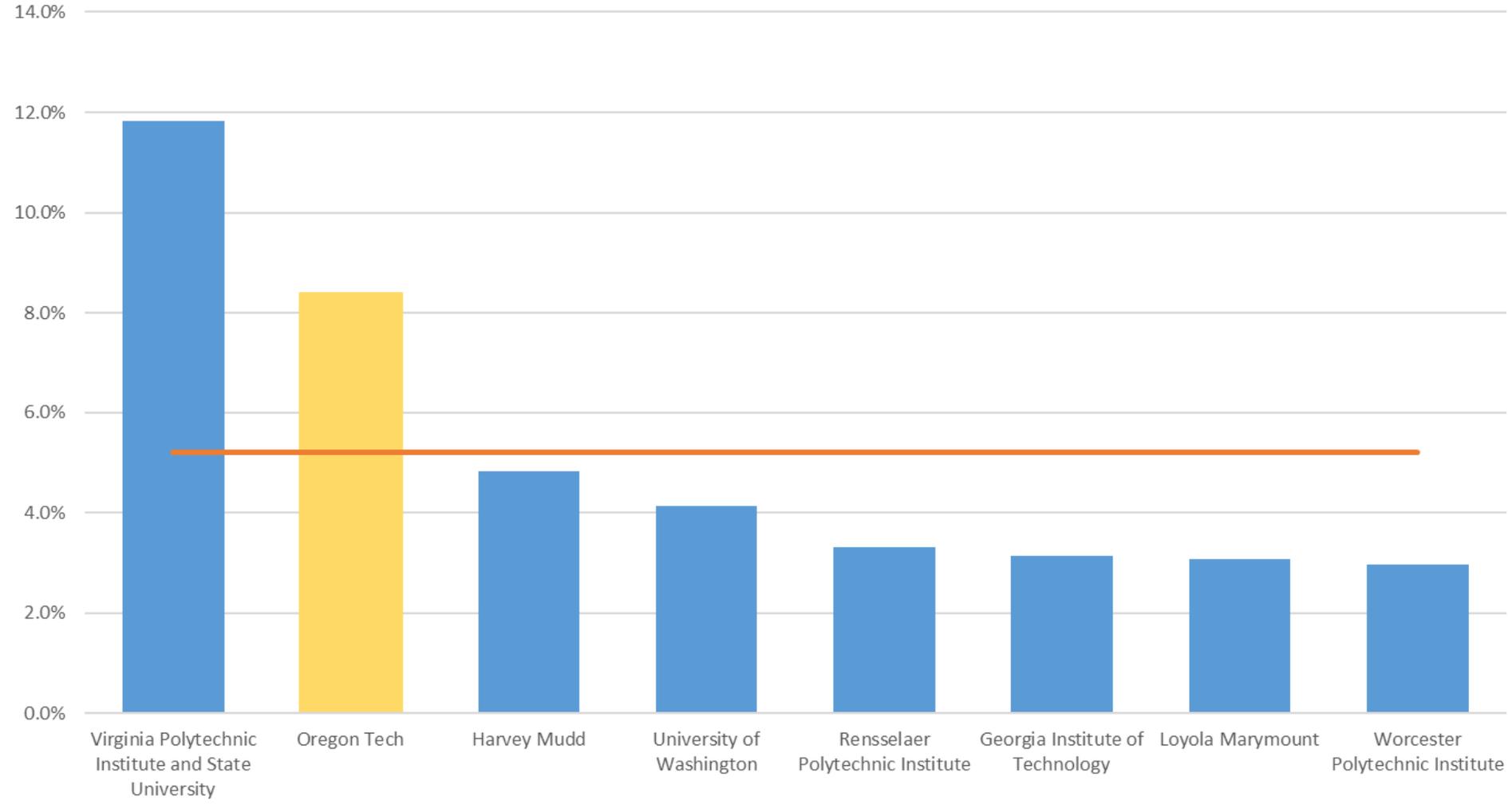
Aspirational: Institutional Support as % of Total FY17 Salary & Wages



Aspirational: Auxiliary Enterprises as % of Total FY17 Expenditures



Aspirational: Auxiliary Enterprises as % of Total FY17 Salary & Wages



Aspirational: Average Salary after Attendance

