

# HOW WE BUILD THE TUITION REVENUE MODEL FOR BUDGET PLANNING

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Institutional Analytics & Decision Support

Prepared for Adaptive Office Hours - Sept. 2026

# Overview

1

## Scale and Timing

How Census Day data is compiled into revenue tables, start to finish

2

## Calculations

The source systems and reference tables underneath the ABB tables

3

## Gross Operating Fee

What's included in it — and what isn't

4

## Net revenue pools

How gross becomes net, and how it's distributed to units

5

## Projections

The two levers we use to forecast next year

6

## Planning & Support

Running your own scenarios, historical variance, and how to reach us mid-cycle

# This is not a one-time calculation

It's a running process, touched almost every month of the year.

**12**

**months of the  
fiscal year**

touched by tuition revenue work —  
there is no off-season

**30+**

**discrete steps**

each with its own timing, inputs,  
and owner

**2**

**Regents budget  
items**

preliminary and final figures, each  
independently calculated

**10+**

**partner offices**

PPSO, OSFA, BPO, Enrollment  
Mgmt, ICA, SFS, Executive Office,  
and more

# Timing: The Annual Cycle

## WINTER

*Nov – Feb*

### Planning and Gathering Data Points

- Aid Strategy Confirmed
- University Enrollment and Tuition Rates Conversations
- Unit planning Enrollment changes, tuition rate & category proposals come in.

## SPRING I – II

*Mar – Jun*

### Reporting for Budget & Aid Packaging

- Census day processing
- Preliminary + final true-ups, tuition projections — both BOR budget items.
- Institutional Aid pool established for packaging

## SUMMER

*Jul – Aug*

### External reporting & Allocations

- Core Funds Allocation Table
- State and Accreditation Reporting

## FALL

*Sep – Nov*

### State reporting & Fall Update

- fall census update and first preliminary projection updates/true up estimates

# Full Cycle: Detail by Phase

Gold tags mark hand-offs to partner offices.

## WINTER

Nov – Feb

- BPO opens budget process; requests rate, category & enrollment proposals (Nov)
- IADS models scenarios with VP EM, CFO & Provost (Nov–Feb)
- IADS + FPB IT set up new tuition codes & categories (ongoing)
- Units finalize RUG/NRUG rates & enrollment targets (by Feb 1)
- **Early net revenue estimate — hand-off to BPO (Winter)**

## SPRING I

Mar – Apr

- Tuition & enrollment assumptions finalized into ABB tables (pre-census)
- OSFA estimates PuGo expenditures for the true-up (pre-census)
- Preliminary net fee collections estimated from March data
- Enrollment/waiver data populate ABB tables (census day)
- **Preliminary true-up calculated, units notified, results published — hand-off**
- **Initial revenue projections run, feed budget item — hand-off**

## SPRING II

Apr – Jun

- Tuition model updated against spring-census actuals (Apr/May)
- Final true-up & revenue calculated/published; shifts to fees & aid pools
- **True-up given to BPO/SFS for UW Set-Aside transfers — hand-off (pre-FYE)**
- Final aid pool & mandatory fee estimates run
- **Final figures feed operating budget & Financial Aid table — hand-off (pre-2nd BOR)**
- **Aid pool communicated to OSFA for next year's awards — hand-off**

## SUMMER

Jul – Aug

- **End-of-year revenue file prepared for DataGroup's Future Perfect model — hand-off**
- ICA gender-equity waiver pool calculated (0.75% of net Seattle revenue) (June)
- Core Funds Allocation Table built & published (late summer)
- Admissions & enrollment trends monitored (late summer)

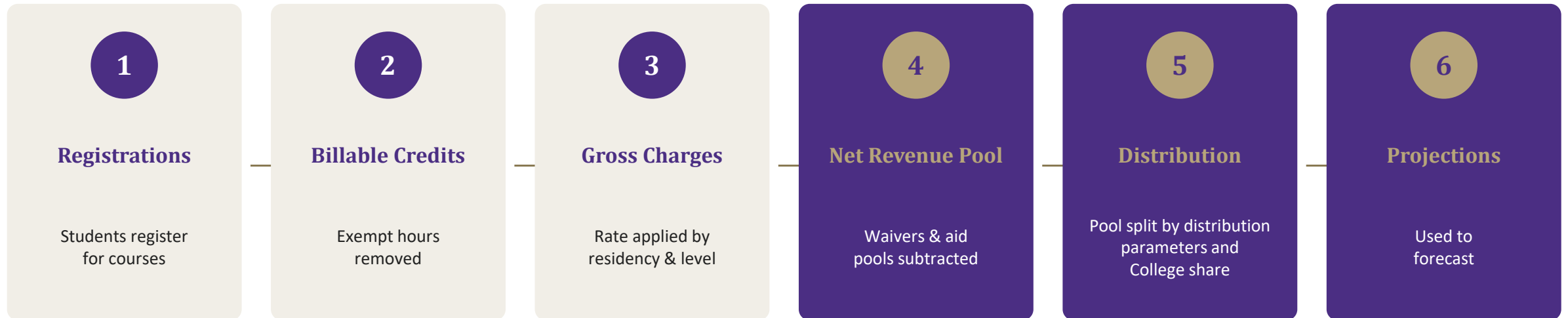
## FALL

Sep – Nov

- OFM I-960 submission prepared (Aug/Sep)
- Higher Ed budget forms submitted to state, led by PPSO (Sep/Oct)
- TECM submission filed (post fall census)
- **Fall Update refines revenue/true-up with actual enrollment; entered into Adaptive**
- State Relations requests revenue effect of a 1% RUG increase (Fall/Winter)
- Next fiscal year's cycle opens — enrollment, aid & tuition talk resumes (Nov)

# From Raw Registration Data to a Revenue Model

*The path every dollar takes through the pipeline*



*Steps 1–3 happen per student; Step 4 aggregates by tuition group (e.g. resident undergraduate); Steps 5–6 are what budget ops and college finance offices use most directly.*

# Three Calculations Behind Every Revenue Number

*How pooled tuition revenue turns into your unit's allocation number*

**A**

## Net Revenue Pools

How much operating fee revenue is actually available to distribute, for each tuition group (e.g. resident undergraduate, PhD, MD).

**B**

## Distribution to Colleges

How each tuition group's pool is split across schools and colleges, based on teaching and enrollment activity.

**C**

## Projected New Incremental

How we forecast next year's pools and each unit's share, given expected enrollment, rate, or program changes.

# A — From Gross Revenue to the Net Figure

*Per the official ABB documentation, pooled by tuition group across Autumn/Winter/Spring (Summer excluded)*

| Gross Operating Fee Revenue (G)                                            | \$42.0M  |
|----------------------------------------------------------------------------|----------|
| Less: Waivers (W) — foregone revenue, distributed across the tuition group | (\$1.8M) |
| Less: Need/Merit Pool (NM) = 4% of the resident portion of G               | (\$1.7M) |
| Less: Set-Aside (S) = 5% of (G – W – NM)                                   | (\$1.9M) |
| Less: Additional Aid Pool (Addl) — set aside for the coming year           | (\$2.4M) |
| Net Operating Fee Revenue (NetOp = G – W – NM – S – Addl)                  | \$34.2M  |

*Illustrative figures, for one tuition group in one fiscal year — not actual institutional totals.*

**Why five separate lines?** Each is governed differently — waivers follow eligibility rules, Need/Merit and Set-Aside are fixed percentages, and the Additional Aid Pool is set through a separate process each year. Keeping them distinct keeps each one auditable on its own terms.

# B — Splitting the Pool Across Colleges

Seattle schools & colleges only — 70% of net revenue is distributed to units, 30% retained centrally

## UNDERGRADUATE



Student Credit Hours (SCH)

Undergraduate Degree Majors

*Weighted mostly by how much teaching a unit does (SCH), with a smaller share by degree completions in its majors.*

## GRADUATE / PROFESSIONAL



Student Credit Hours (SCH)

Major/Program Enrollments

*Weighted mostly by teaching volume (SCH), with a smaller share by where students are enrolled in a major.*

**Bothell and Tacoma are different:** each campus receives 100% of its own net tuition revenue directly — there's no 70/30 split or SCH/degree pooling outside Seattle.

# C — Using This for Projections

*Two different levers*

## LEVER 1 — Enrollment & Rate Changes

What happens to the total revenue pool for a tuition group if enrollment or approved tuition rates change?

*Most of the inputs here are known by February (approved rates, current enrollment); the main unknown is next year's aid strategy and any changes to additional aid pool.*

## LEVER 2 — Composition Changes

What happens to a unit's share if its SCH, degree majors, or major enrollments shift relative to other units?

*For undergraduates this is often close to zero-sum across units; for graduate/professional programs, a unit's own growth matters more directly.*

# What Actually Feeds the Projection

*Three assumptions — enrollment change, tuition-rate change, and institutional aid strategy — drive every line, by campus × category × residency*

| Component                        | Grows Using                                 | In Plain Terms                                                               |
|----------------------------------|---------------------------------------------|------------------------------------------------------------------------------|
| Headcount & FTE                  | Enrollment change                           | This year's count, scaled by expected enrollment growth                      |
| Gross Revenue (G)                | Enrollment × tuition change                 | This year's gross revenue, scaled by both growth assumptions                 |
| Waivers (W)                      | Enrollment × tuition change                 | Waivers grow the same way, pooled by tuition group                           |
| Need/Merit & Set-Aside           | Fixed percentages                           | NM = 4% of resident gross; Set-Aside = 5% of revenue net of waivers & NM     |
| Additional Aid Pool (Addl)       | RUG: enrollment × tuition. NRUG: negotiated | RUG grows automatically; NRUG (PuGo) is set after OSFA/Provost conversations |
| <b>Net Operating Fee Revenue</b> | <b>Everything above</b>                     | <b>NetOp = G–W–NM–S–Addl, then split 70/30 for distribution</b>              |

*Both enrollment and tuition-rate assumptions start Preliminary in winter, are refined through spring census, and are locked as Final by mid-May ahead of the published projection – though subject to change as the Board of Regents approves in June.*

# Calculations → Allocations

Each spring, current-year final revenue is known and next year's revenue is projected — the gap between them is the allocation.

## “True-up”

The difference between the projection and the actuals for the current year.

## “Incremental”

The difference between actuals for the current year and the projected net new revenue budgeted for the coming year.

*Together, true-up + incremental make up a unit's operating-fee allocation change for the coming year.*

**Other allocations governed by the same ABB method (not covered in detail today):**

Supplement

Miscellaneous Fees

Provost Reinvestment Funds

Values-Based Pool

# Step 1 — Counting Billable Credit Hours

**Not every registered credit is billable.** Some students carry exemptions, so this table subtracts exempt hours before revenue math ever starts.

Formula

**Billable SCH = Registered SCH – (Exempt % × Registered SCH)**

Illustrative example — CSE 142, Autumn Quarter

| Student              | Registered SCH | Exempt % | Billable SCH |
|----------------------|----------------|----------|--------------|
| A                    | 5              | 0%       | 5.0          |
| B                    | 5              | 40%      | 3.0          |
| C (this course only) | 5              | 0%       | 5.0          |

WHY IT MATTERS FOR REVENUE

*This is the very first filter standing between raw enrollment counts and dollars.*

If exemptions grow, **billable credit hours can fall even while headcount holds steady** — exactly the kind of shift a revenue model needs to see early.

# Step 2 — Calculating What Each Student Owes

Every student's billable credit hours are matched to a rate **by residency, program level, and credit-hour band**, then every fee component is added: tuition, building fee, operating fee, technology fee, S&A fee, and others.

Illustrative example — Resident Undergraduate, 13 billable credits

| Fee Component             | Amount  |
|---------------------------|---------|
| Tuition                   | \$3,200 |
| Operating Fee             | \$410   |
| Building Fee              | \$210   |
| Technology Fee            | \$56    |
| Services & Activities Fee | \$130   |

**Total Tuition & Fees Amount: \$4,006**

## WHY IT MATTERS FOR REVENUE

*This is what each student was charged, quarter by quarter which gives us the gross revenue.*

**Gross revenue** — before any waivers or aid pools are applied. Step 3 shows how that becomes the **net operating fee revenue pool**.

# What Counts in “Gross Operating Fee”

**Gross Operating Fee Revenue** is the resident portion plus the non-resident differential of the Operating Fee specifically — the same fee line that feeds the net revenue pool and distribution model. Everything else a student is charged is tracked separately and is **not** part of this pool.

## INCLUDED

- Operating Fee — resident portion
- Operating Fee — non-resident differential

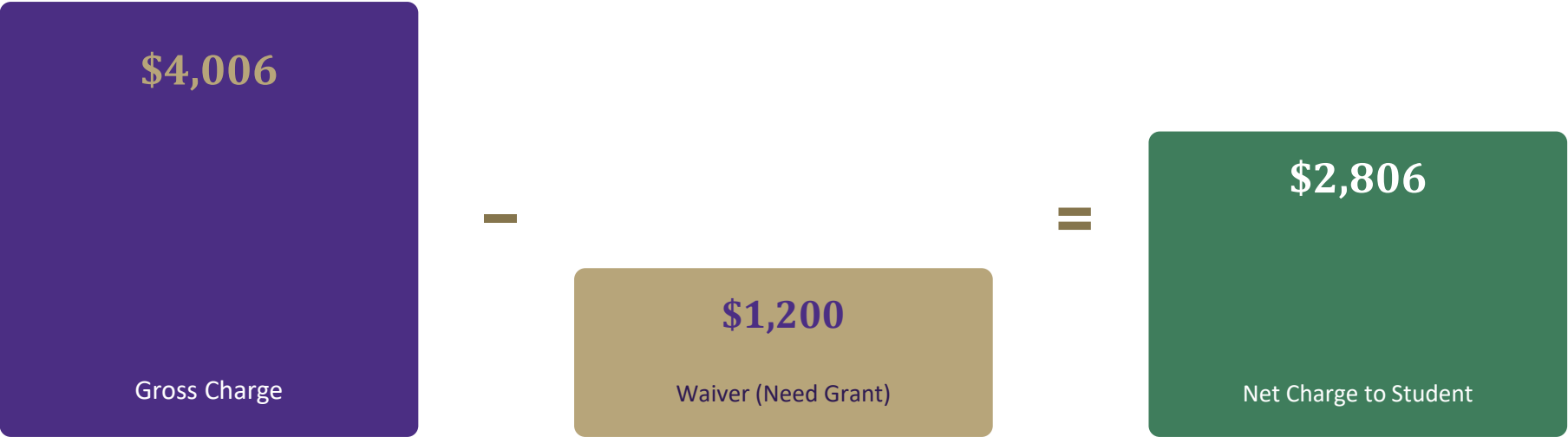
*This is the ABB\_StudentTuition.TotalOperatingFeeAmt line, before waivers.*

## EXCLUDED

- Building Fee
- Technology Fee
- Services & Activities (S&A) Fee
- Other fees (IMA Bond, Facilities Renovation, Sports Field, ARC, YMCA, etc.)

# Step 3 — Individual Waivers Reduce a Student's Charge

Financial aid waivers reduce what a student actually pays. This table calculates how much of the Operating Fee is waived per student, splitting the waiver between resident and non-resident-differential portions as needed.



*This is per-student. Step 4 shows how waivers are summed and combined with two more aid pools at the tuition-group level.*

# How Much Do the Numbers Move?

*Two stages of variance, two different kinds of risk — grounded in FY25–26 actuals*

## STAGE 1 — PROJECTIONS → FALL UPDATE

### Typical swing: $\pm 3$ –4 pts outliers larger swings

- Program enrollment plans vs. likely reality
- University-wide cohort assumptions (undergrad headcount)
- Residency mix (resident vs. non-resident)

*Known early: approved rates, current-year enrollment. Unknown: next year's aid strategy.*

## STAGE 2 — FALL UPDATE → ACTUAL

### Typical swing: $\pm 2$ –4 pts — outliers larger swings

- Fall enrollment pattern not holding into winter/spring
- Winter/spring course offerings changing
- Waiver & aid pool coming in different than planned

*FY25 was calmer at this stage; FY26 was not — don't assume the fall update is close to final.*

**Why this matters:** the university total looks stable — it never moved more than about 1.3 points at either stage in FY25 or FY26 — but that hides real unit-level swings, some of them much larger. Size your own unit's contingency off its own history, not the university total. Note: revenue alone can't fully separate these drivers from each other; pairing this with your own enrollment strategy, residency mix, and waiver detail sharpens it further.

# Planning Your Own Scenarios

*How to model changes before they land in your allocation*

## MODEL IT YOURSELF

### Stage 1 check — Projections → Fall Update:

- Program enrollment plans vs. likely reality
- University-wide cohort assumptions (e.g., undergrad headcount)
- Residency mix (resident vs. non-resident)

### Stage 2 check — Fall Update → Actual:

- *Fall enrollment pattern holding into winter/spring*
- *Planned course offerings for winter/spring*
- *Waiver & aid pool assumptions*

## ASK US FOR A CUSTOM MODELING SCENARIO

When planning a major shift, or modeling options and a request needs IADS (e.g., a new program, a major enrollment shift, or a scenario more complex than the rule of thumb covers) reach out!

**Note:** For “back of the napkin” modeling, a \$/SCH and \$/Degrees or Majors calculation can work. Additionally, you can factor in any planned growth or change to tuition rates.

# Data Resources

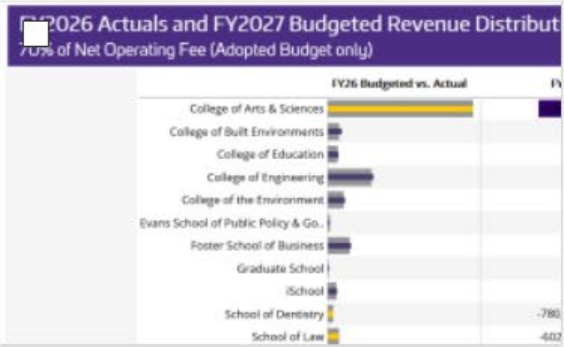
[ABB Planning Dashboards](#) \*Need Netid and VPN for access

| Seattle SCH & Degree Major by Tuition Group<br>Non-Undergraduate Degree Majors Annualized |  |           |           |           |           |
|-------------------------------------------------------------------------------------------|--|-----------|-----------|-----------|-----------|
| Unit                                                                                      |  | 2022      | 2023      | 2024      | 2025      |
| All                                                                                       |  |           |           |           |           |
| 01 - Undergraduate                                                                        |  | 1,181,154 | 1,180,370 | 1,181,154 | 1,181,154 |
| 03 - Graduate Tier I                                                                      |  | 81,449    | 84,260    | 84,225    | 85,1      |
| 05 - Graduate Tier II                                                                     |  | 5,031     | 5,029     | 4,889     | 4,75      |
| 07 - Graduate Tier III                                                                    |  | 45,330    | 47,012    | 49,291    | 47,4      |
| 08 - Graduate Interdisciplinary TL                                                        |  | 8,234     | 8,763     | 8,687     | 8,56      |
| 09 - Graduate Interdisciplinary TL                                                        |  | 2,271     | 2,074     | 2,000     | 2,03      |
| 10 - Education Graduate                                                                   |  | 19,835    | 19,158    | 18,701    | 18,0      |
| 16 - MPA                                                                                  |  | 13,321    | 10,692    | 7,425     | 6,81      |
| 19 - MSW                                                                                  |  | 12,496    | 12,096    | 12,356    | 11,1      |
| 22 - Coll Environ Graduate                                                                |  | 14,697    | 14,264    | 13,924    | 14,0      |
| 25 - CBE Masters                                                                          |  | 13,617    | 14,099    | 13,860    | 13,2      |
| 28 - Engineering Masters                                                                  |  | 5,286     | 4,465     | 6,355     | 5,88      |
| 31 - MBA                                                                                  |  | 10,536    | 10,085    | 9,454     | 10,1      |
| 34 - Law (JD)                                                                             |  | 21,851    | 23,581    | 23,395    | 23,5      |
| 37 - Law Graduate                                                                         |  | 1,972     | 1,627     | 1,566     | 2,98      |

Seattle SCH & Degree Maj... ⓘ ☆ ...

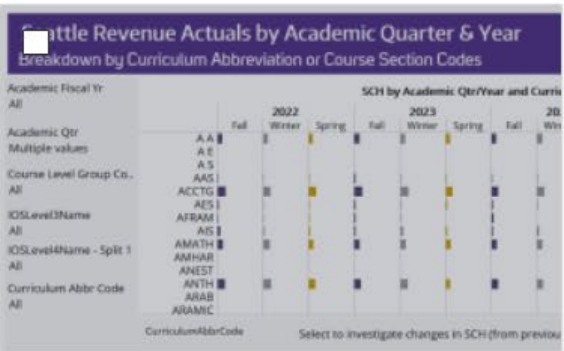
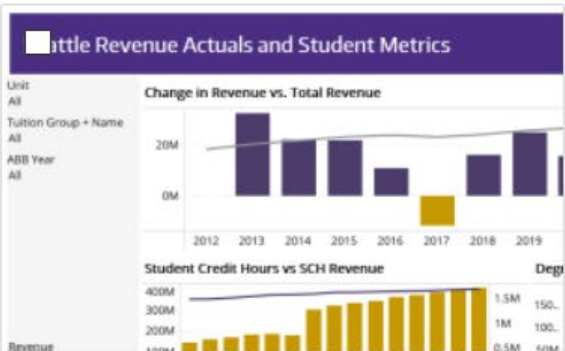
| FY2026 Actuals and FY2027 Budgeted Revenue Distrib<br>70% of Net Operating Fee (Adopted Budget only) |                     |             |
|------------------------------------------------------------------------------------------------------|---------------------|-------------|
| College Name                                                                                         | FY26 Adopted Budget | FY26 Actual |
| College of Arts & Sciences                                                                           | 217,465,736         | 212,62      |
| College of Built Environments                                                                        | 17,401,440          | 20,79       |
| College of Education                                                                                 | 15,497,995          | 16,47       |
| College of Engineering                                                                               | 65,596,844          | 67,40       |
| College of the Environment                                                                           | 24,871,683          | 25,85       |
| Evans School of Public Policy & Governance                                                           | 3,886,831           | 4,28        |
| Foster School of Business                                                                            | 33,468,590          | 34,66       |
| Graduate School                                                                                      | 2,335,806           | 2,53        |
| iSchool                                                                                              | 13,707,896          | 13,96       |
| School of Dentistry                                                                                  | 9,339,729           | 8,55        |

FY27 Seattle Distribution ... ⓘ ☆ ...



FY27 Seattle Distribution ... ⓘ ☆ ...

| Seattle Revenue Actuals and Student Metrics<br>For Download |                      |          |                              |                                 |         |
|-------------------------------------------------------------|----------------------|----------|------------------------------|---------------------------------|---------|
| Unit                                                        | Tuition Group + Name | ABB Year | Student Credit Hours Revenue | Revenue per Student Credit Hour | Student |
| All                                                         | 01 - Undergraduate   | 2012     | 126,362,120.64               | 109.92                          | 1,149   |
|                                                             |                      | 2013     | 142,481,064.78               | 123.34                          | 1,155   |
|                                                             |                      | 2014     | 151,836,614.44               | 128.98                          | 1,177   |
|                                                             |                      | 2015     | 162,325,565.39               | 134.76                          | 1,204   |
|                                                             |                      | 2016     | 166,123,353.64               | 135.05                          | 1,230   |
|                                                             |                      | 2017     | 157,056,412.81               | 127.12                          | 1,235   |
|                                                             |                      | 2018     | 220,536,371.05               | 176.58                          | 1,248   |
|                                                             |                      | 2019     | 236,681,178.57               | 185.81                          | 1,273   |
|                                                             |                      | 2020     | 248,122,145.71               | 194.21                          | 1,277   |
|                                                             |                      | 2021     | 256,872,456.27               | 199.63                          | 1,286   |
|                                                             |                      | 2022     | 270,425,892.39               | 209.45                          | 1,291   |
|                                                             |                      | 2023     | 279,352,463.24               | 215.01                          | 1,299   |
|                                                             |                      | 2024     | 288,664,077.40               | 219.47                          | 1,315   |
|                                                             |                      | 2025     | 298,261,605.52               | 223.30                          | 1,335   |



# Getting Help — When and How to Reach Us

*IADS is available throughout the cycle, not just at scheduled hand-off points*

**Reaching out mid-cycle** is often faster than waiting for the next scheduled hand-off — here's **when** to reach out, and how to do it.

## REACH OUT WHEN

- You're modeling a program, major, or enrollment change
- A number looks different than you expected
- You'd like to model multiple scenarios to determine best course of action

## HOW TO REACH US

- [uwir@uw.edu](mailto:uwir@uw.edu) or [eguthrie@uw.edu](mailto:eguthrie@uw.edu)
- What to include in your request: unit, tuition groups/categories you are modeling for, intended decision you are trying to make
- Typical turnaround time: 2 weeks (can vary based on reporting season and staff capacity)