December 31, 2019

**Activity Based Budgeting Steering Committee**

Lou Cariello, Vice President, Facilities
Renee Cheng, Dean, College of Built Environments
Hilary Godwin, Dean, School of Public Health
Suzanne Hawley, Divisional Dean, Natural Sciences, College of Arts and Sciences
Mary Lidstrom, Vice Provost, Research
Sarah Norris Hall, Vice Provost, Planning and Budgeting
Philip Reid, Vice Provost, Academic and Student Affairs
George Sandison, Chair, Senate Committee on Planning and Budgeting

Dear ABB Steering Committee:

In August 2019, the Provost charged this steering committee with responsibility for the overall work plan, project scope, and deliverables for the third formal review of the Activity Based Budgeting (ABB) construct during the academic year 2019 – 2020. In addition to outlining the charge and suggested timeline for work, the Provost also directed the work of three subcommittees to provide preliminary analysis and recommendations to the steering committee during the Fall quarter. The work outlined for these subcommittees was based on areas of focus identified during the scoping and planning process. The subcommittee areas of focus are as follows:

- Supplement Subcommittee
- Tuition Taxation and Formulae Subcommittee
- Research Support Subcommittee

In the charge, the Provost outlined the scope of work for each subcommittee, which includes completion of a report that supports the steering committee's efforts to make recommendations for changes to the ABB construct. The specific scope of work for the Tuition Taxation and Formulae Subcommittee was narrowly focused to address the following:

Regarding Tuition Tax

- Are we taxing tuition too little, given demands for central coverage of administrative services and compensation funding?
- Are our tuition taxation levels prompting a reaction to undergraduate programmatic growth and competition that is unhelpful?

Regarding the Distribution Parameters

- Are the formulae changes introduced in 2018 still serving the University well?
- If we shifted to a $/SCH or $/degree model over time, would the administrative efficiency gains outweigh the benefits of our granular, current-state methodology?
    - Would a change of this sort allow for better cross-university cost comparisons?
- Is a formula shift needed to better align the model to the institution's values, vision and mission?
- Should we shift the taxation levels and formulae of the current model to modify the incentive structures inherent in its framework?

Over the past three months, our subcommittee explored these questions and attempted to provide guidance for the steering committee. The attached report details our analysis and assessment of the current taxation level and impact of the ABB distribution parameter changes.

Thank you for directing our subcommittee with this important work. We hope that these proposals are helpful to you and the campus.

Sincerely,

Wendy Barrington, Associate Professor, School of Nursing
Michelle Griffin, Assistant Dean for Finance and Facilities, Foster School of Business
Erin Guthrie, Assistant Vice Provost, Office of Planning & Budgeting
Jason Johnson, Senior Associate Dean and Associate Vice Provost Undergraduate Academic Affairs
Linda Rose Nelson, Associate Dean, Finance and Administration, College of Arts & Sciences
Dan Turner, Associate Dean, Masters Programs, Foster School of Business

# Tuition Taxation and Formulae Subcommittee Report

## Executive Summary

Over the past three months, the Tuition Taxation and Formulae Subcommittee convened regular meetings, discussed the topics included in our charge, and analyzed data to inform the following recommendations:

1. The subcommittee could not make a determination about the tuition tax level without further analysis of costs incurred by the activities supported by the tax. Instead, the subcommittee focused more broadly on taxes incurred by units from a variety of sources and found that questions of taxation are currently being discussed across taxation streams (i.e. rather than within just this model). The subcommittee recognizes that this work is out of scope for the ABB Phase III review and recommends a new working group be charged to build a holistic framework for a taxation model. This framework would allow for cyclical inventorying and review of all institutional taxation and the services provided by assessed taxes. This cyclical review process could provide space to explore a more informed recommendation regarding changing the tuition tax. A suggested foundation for this work is provided in more detail below.
2. Regarding formulae changes, the subcommittee finds similar patterns and trends as the projected outcomes in Phase II reports. Peer institution comparisons and industry research indicate that the University's decision to move closer to "following the activity" is aligned with best practices[1].
3. The subcommittee reiterates the recommendation of the Phase II oversight committee that OPB continue to monitor trends and emerging patterns that shift activity away from the small professional schools, specifically those without the support of a large supplement. These schools may need a subvention as they experience revenue loss from the change in distribution parameters.
4. The subcommittee did not address a model shift of any kind at this time. With respect to administrative gains, the subcommittee felt that a change was both premature and shortsighted due to the unpredictable impact of both Strategic Enrollment Management (SEM) and Finance Transformation (FT) on the model. Similarly, a shift to a $/SCH or $/degree model would not allow for better cross-university cost comparisons. This work is currently underway outside of the revenue model.
5. A $/SCH model would shift risk and inefficiency away from units and to central administration. The subcommittee recommends keeping the hybrid activity-based model and parameter changes intact until the larger campus initiatives of SEM and FT are complete.

[1] For more information regarding activity based budgeting models as peer institutions, please see the Education Advisory Board's Compendium of Budget Model Profiles report published in the Business Affairs Forum.

## Assessing the Impact of ABB Formulae Changes in FY18

### Background

At the onset of ABB model implementation, the formulaic distribution of net operating fee revenue was as follows: 60 percent of undergraduate tuition distributed on the basis of SCH and 40 percent distributed on the basis of degree majors (i.e. 60/40); for graduate tuition, 20 percent was distributed on the basis of SCH and 80 percent on the basis of major enrollments (i.e. 20/80).

The Phase II Review Committee was asked to revisit the distribution rules based on the following:

- There is a perception on campus that there is a disincentive to teach graduate level courses that attract students in majors outside of a unit (that is, there is a disincentive to engage in interdisciplinary teaching at the graduate level).
- It has been suggested that if ABB were to weigh SCH much more heavily in the distribution of graduate tuition, the disincentive would be removed.
- Emphasizing SCH over major enrollments would address the model's inadequate treatment of revenue sharing for dual degree programs.

### Phase II Analysis and Recommendations

The committee analyzed the potential impact of this change and found that the change in revenue distribution to units was minor, even after five years. Looking at current and past distributions of SCH and degree majors/major enrollments, it was noted that the percentage of SCH generated and degree majors/major enrollments in each school as a percent of the total were quite close.

Further, the committee felt it important to make this change to remove the perceived barrier to offering graduate courses that attract students from across the institution, which affects interdisciplinary programs. Given the small effect on overall distributions, the cost associated with making this change incurred by units appeared to be low.

The committee did caveat this recommendation with a slight modification for interdisciplinary graduate programs run out of the Graduate School. The committee recognized that existing and new interdisciplinary graduate degree programs based in the Graduate School depend on the current 20/80 distribution for survival and thus recommended that current distribution percentages for these programs remain unchanged.

Additionally, given the recommendation that ABB move to an 80 percent SCH/20 percent major enrollment distribution for graduate tuition revenue, the Phase 2 committee also looked at the possible effect of achieving ABB simplicity by using an 80 percent SCH/20 percent degree major formula for undergraduate tuition revenue.

Once again, the committee examined scenarios in which the base was initially reset, looking at the incremental tuition distribution moving forward and assuming a 2 percent increase each year over a five-year time span. The revenue distribution change was minor; the loss or gain relative to the current distribution rules expressed as a percentage of total distributions was zero for 16 of the 18 schools. Based on review of the ABB schedules, it was noted that the underlying metrics (the percent of SCH and degrees earned for each school as a percent of the total) were close.

Moreover, it was noted that the current distribution approach for undergraduate tuition revenue provided a disincentive to undergraduate program development. When a school or college creates a new degree program, there are costs that must be borne in the initial four years before the degrees have an impact in the revenue distribution (and given that degree data are lagged, this means a five- or six-year lag before revenue is realized). A change in the formula would reduce this lag effect.

### FY18 Changes in Distribution Percentages

Leadership approved the above changes to the distribution percentages with the expectation that this new distribution would encourage more interdisciplinary teaching and academic collaboration. In addition, the recommendation to keep interdisciplinary graduate programs at the current distribution rates was approved. Leadership also authorized a change in undergraduate distribution percentages to match the new graduate percentages. The expectation for this change, in addition to simplifying the calculations and model, was that this new methodology might discourage potentially duplicative degree creation, encourage course creating and interdisciplinary teaching, and support schools and colleges that contribute significant SCH to external majors.

For FY18, a hold harmless provision was put in place. In other words, if a unit's FY18 tuition revenue would be reduced by the policy changes, then the unit's supplement will be increased by a commensurate amount, and vice versa.

### Current Impact Assessment

FY19 was the first non-hold harmless period for the distribution changes. As projected by the Phase II committee, the impact of the changes for most schools and colleges was minimal. Overall, no school or college saw a greater than .8 to -.7 percentage change in the total portion of revenue distributed[2]. In terms of total GOF/DOF budget dollar amounts, Undergraduate Academic Affairs did receive a significant increase (about $750K) while The Graduate School saw the most significant drop (about $480K). These units, however, also had mapping changes during the same time, likely effecting these numbers. Outside of these two, no school or college saw a more than 2 percent total revenue change (for details, see Appendix A.).

[2] Total GOF/DOF budget shifts and increases in ICR and Supplement funding do show a greater percentage change during FY18-19. These shifts are unrelated to the tuition parameter changes, however.

At the undergraduate level, no school or college saw a greater than -1 to 1 percentage change in total portion of revenue distribution. On the high end, the College of Arts & Sciences received .82 percent greater share of undergraduate revenue distributed. On the low end, Foster School of Business lost 1 percent of its share. Both outcomes match the work of the Phase II committee when making the recommendations to change (for details, see Appendix B.). The change provides units the revenue they would receive for growth much sooner than the previous model (i.e. one year after said growth as compared to a lagging four to six years).

For graduate programs, as projected, professional tuition categories saw more shifts than graduate tuition categories. Engineering, Nursing, Pharmacy, and Social Work saw shifts ranging from -4 to -9 percent. Given the smaller amounts of revenue distributed for graduate programs, the percentage changes are in line with the projections. As projected, smaller professional schools saw a greater negative impact while the College of Arts & Sciences and the School of Medicine saw greater increases. For some of these programs, there are arrangements in place with the school or college taking on the external activity. For example, much of the Engineering activity shifting to the School of Medicine is part of a dual degree program between the two schools. An invoicing and payment mechanism outside of the model accounts for some of this shift. In other instances, when the dual degree program is set up within the system, credit hour activity is attributed to both schools/colleges.

### Model Shifts to New Framework Assessment

The charge letter also asked that the Tuition and Taxation Subcommittee contemplate a shift in the formula framework. The specific questions asked for analysis and insight in to whether a broader shift to the framework is warranted.

#### *If we shifted to a $/SCH or $/degree model over time, would the administrative efficiency gains outweigh the benefits of our granular, current-state methodology?*

Given the recent change in distribution parameters, and the current broader conversations and work towards a comprehensive Strategic Enrollment Management Plan, the committee did not find value in contemplating a shift in the budget model of this kind. The shift to a $/SCH or $/degree model could help units better plan for revenue changes by providing greater predictability in the distribution amounts; however, this model would not address the current unpredictable nature of changes in student demand and enrollment growth. In addition, this type of model shifts a significant amount of risk to central administration. A legislatively-mandated tuition reduction or drastic downward trends in enrollment would impact central administration's ability to allocate the agreed-upon $/SCH or $/Degree funding. The subcommittee concluded that this shift should not be contemplated until a more comprehensive Strategic Enrollment Management Plan is implemented.

#### *Would a change of this sort allow for better cross-university cost comparisons?*

Analyses on the above shift in the distribution framework yielded no indication that this alternative model would allow for better cross-university cost comparisons. This work is better

suited outside of the model, and perhaps could be addressed when we have better data on the cost side[3].

*Is a formula shift needed to better align the model to the institution's values, vision and mission?*

The tuition side of the ABB model follows the activity generated by a school or college. This formula speaks to the teaching mission of the University. Together with the ICR and Supplemental components, the budget model mirrors the institution's values of teaching, research and public service. The subcommittee did not directly address alternative formulae to better align the model to the institution's values, vision, and mission.

The subcommittee spent most of our time assessing the impact of the distribution percentage changes and less time on contemplating the questions related to a shift in the framework. The consensus from the subcommittee was that, given other major campus initiatives, this would not be a strategic time to make a drastic shift in the formulaic approach to distributing tuition revenue.

### Subcommittee Recommendation

At this time, the subcommittee's assessment of the change in the formulae for distribution leads us to conclude that the impact is immaterial when compared to overall GOF/DOF budgets. Additionally, since the formulae changes have only recently taken effect, the subcommittee does not have enough longitudinal data to make a recommendation to roll back or make further changes at this time. A future oversight committee may want to revisit the shifts with some analysis of alternative funding for smaller professional schools; however, the subcommittee felt that we needed a few more years of data to make any such decision.

The current distribution formulae align with best practices, according to the Education Advisory Board (EAB) presentation. The subcommittee concludes that a drastic change to the formulae is neither feasible nor desirable at this time. It is our recommendation that the formulae and the framework be reviewed annually, both in the context of potentially addressing any issues of alignment to the mission and in conjunction with changes to the supplemental, non-formulaic side of the model.

## Assessing the Current Tuition Taxation Level

### Background

Under the current ABB model, net operating fee revenue is formulaically distributed on the basis of revenue generation, as measured by student credit hours (SCH) and enrollments. These formulae allow for support to flow where the teaching effort occurs. Essentially, the activity unit receives the revenue and bears the cost associate with the activity that generates the

[3] For more information regarding optimizing revenue allocation models, please see EAB's Optimizing Budget Models report in the Business Affairs Forum.

revenue. Costs that are not directly linked to revenue-producing activity are paid centrally, funded through the taxes.

At the outset of ABB, the University established taxes that direct a share of the revenues into a pool of funds that is allocated centrally in order to provide funds for central administration, provide cross subsidies between units, and fund University initiatives. Initially, tax rates were set up to maintain consistent shares of permanent core operating budget authority between administration and academic units.

It was assumed and recommended that the initial tax rates established for ABB be reviewed and changed, as necessary, but any change must be evaluated against the value of keeping these rates stable to facilitate long-range planning by the units.

Under the current model, 30 percent of net tuition operating fee revenue (after waivers and financial aid) is retained by the Provost and used to support basic University functions, such as strategic academic initiatives, utility costs, employee compensation, administrative activities, and other shared services.

### Current Tuition Taxation Level Assessment

The current FY20 ABB budget for Seattle is about $1.16 billion. The majority (63 percent) continues to be held by academic units, while the remainder (37 percent) is held by administrative units. This ratio has held constant since FY16. Further, Academic units continue to experience more budget growth than administrative units, both in terms of real dollars and proportionate growth (55 percent versus 38 percent). These numbers are in line with UW's continued commitment to prioritizing academic activities.

The ABB Steering Committee charge letter and description of work for the Tuition and Taxation Subcommittee outlined two specific questions related to tuition taxation. The subcommittee set out to address these questions:

*Are we taxing tuition too little, given demands for central coverage of administrative services and compensation funding? Are our tuition taxation levels prompting a reaction to undergraduate programmatic growth and competition that is unhelpful?*

The subcommittee began digging into the first of these questions, "Are we taxing too little?" by identifying the data and type of analysis needed to assess whether the 30 percent tax was too high or too low. The beginning conversations led to many more questions than answers.

As the committee dove into the intent of the 30 percent tuition revenue taxation, we discovered this was one of many taxes assessed on revenue sources. An illustrative unit example of the myriad of taxes incurred by a unit can be found in Appendix D. This example demonstrates the need to better inventory and understand the rates, fund sources, and activities these taxes support. With a more comprehensive view of the various taxes assessed, we would be equipped to assess what kind of impact a shift in the tuition tax rate might have across the units.

There was also a desire by subcommittee members to trace these various taxes to the activities they support, in order to assess and evaluate the need to increase or decrease the tax rate. Given the scope of this charge (i.e. the 30 percent tuition tax), the short timeline for delivery of this report, and the small subcommittee working on this task, a more substantial 'deep dive' into taxation was not feasible.

The subcommittee considered possible criteria that could be used to inform a change to the tax rate on the tuition component and felt stymied by the inter-relatedness of the revenue sources and the University's mission of teaching, research and service. Without this more holistic analysis and assessment of central taxation, the subcommittee felt a percentage change in the current 30 percent tuition taxation would be arbitrary.

The subcommittee believes that this topic – how to support 'common good' across the institution and its revenue sources (including tuition) – requires a larger effort. The subcommittee's contribution toward this "next step" larger effort is a Proposed Framework for Taxation Inventory and Review; essentially, a budget system that would guide the budget model.

## Proposed Framework for Taxation Inventory and Review

The proposed Framework for Taxation Inventory and Review would identify gaps in institutional need and funding support (e.g., M&O, Lab Safety). It would both establish a threshold for when a service/activity should be supported by an institutional tax as well as when an activity/service is more 'niche' or 'targeted' and its operating expenses could be covered locally (at the unit level). The Framework would ideally define activities supported by units that are funded, at least in part, by taxes.

The subcommittee identified four main activities that could inform such a framework. These activities are: 1) Inventory 2) Evaluate 3) Adjust 4) Implement. One larger or multiple smaller groups could be charged to build out each of these areas.

### *Inventory*

As part of a formal review of taxation across the University, a necessary first step in this process includes inventorying all the current taxes. This inventorying would include capturing details outside of any one data system. In addition, it could serve as a foundation for a new data source that would capture this information systematically. Within this activity, a working group would take inventory of all the various institutional taxes currently assessed across campus. Specific data elements that might be worth collecting are as follows:

- Current tax rates
- Funds/Sources
- Supported Activities
- Cost Pool Category

We recommend that the inventorying of institutional taxes culminate in an evaluation of each tax for two purposes: First, are the supported activities mandated activities, and thus not part of the evaluation? Or, are the supported activities "should have" activities that could be further evaluated based on this framework? Second, are these supported activities defined as "institutional goods or services" that should have an assessment (i.e. tax)? Once this inventory has been collected, the funding mechanisms for these "institutional goods or services" can be ranked and evaluated based on an agreed-upon set of criteria.

### *Evaluate*

To evaluate both the activities as well as the tax rate assessed to cover the activity costs, a simple and transparent evaluation mechanism should be used. The Provost could charge a working group to build this mechanism based on a set of criteria. Examples include:

- Risk – (financial, political, and economic)
- Opportunity Cost
- ROI
- Efficiency of centralization/loss of specialization
- Institutional Priorities
- Concentration of Benefits

At this point, the working group could create a matrix that identifies current state central and decentralized funding support for 'common good' activities/services and identity if any should move from central to local or vice versa.

### *Adjust*

Based on this new framework for identifying and evaluating taxes and the services covered, a committee (new or existing) would be better informed to recommend tax rate changes. Any adjustment to a tax rate would need to be examined within the context of larger institutional planning and budgeting.

### *Implement*

Finally, as part of this framework, an implementation schedule should be established to ensure financial sustainability. Should a tax rate change recommendation get approved, a phased-in approach to such change may be warranted.

Moreover, an adoption of a framework to inventory, evaluate, and adjust taxation rates should not be a one-time task. This framework should serve as a cyclical holistic review that aligns with strategic planning efforts underway.

Finally, the subcommittee recognizes that such a framework will require significant additional work as well as ongoing review and maintenance. We recommend incorporating this process into the university's current work streams in the following ways:

- Build the maintenance process into existing structures (e.g., SCPB)

- Align the cycle for review with other strategic review cycles (e.g., Dean Reviews, Faculty 2050, other strategic planning measures)

The subcommittee understands that the steering committee will integrate information and recommendations from this and the other two subcommittee reports. The result of this integration may lead to different conclusions from our narrowly focused analysis. As such, additional details and background information to support the larger efforts are available in the appendices attached.

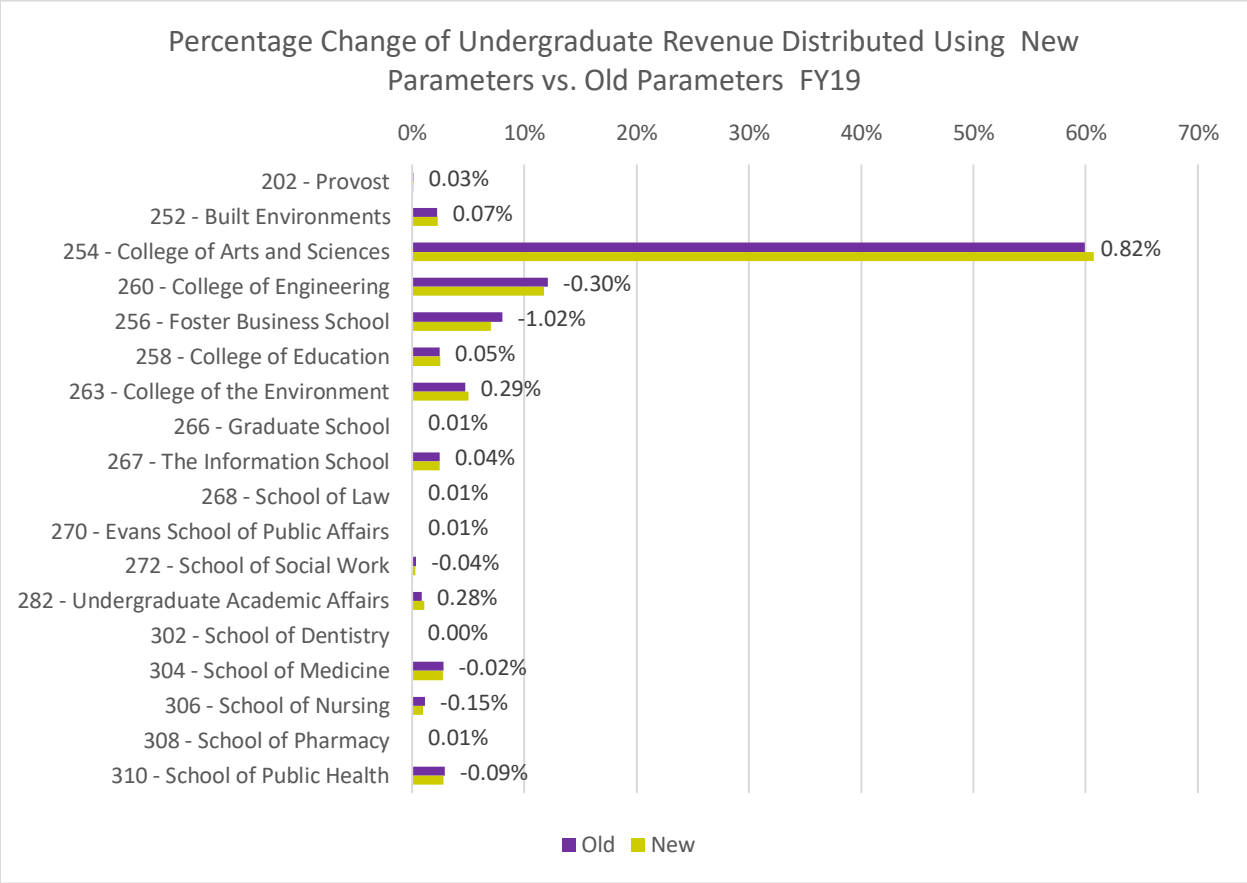
# Appendix A

**FY19 Total GOF/DOF Budget Comparison (New vs. Old Distribution Parameters)***

| FY19 | Total Budget (Old) | Total Budget (New) | Difference | % Change |
|---|---|---|---|---|
| College of Built Environments | $13,258,331 | $13,257,627 | -$704 | 0.0% |
| College of Arts & Sciences | $205,518,681 | $207,071,164 | $1,552,483 | 0.8% |
| Foster School of Business | $34,103,098 | $34,040,257 | -$62,842 | -0.2% |
| College of Education | $18,367,736 | $18,351,248 | -$16,488 | -0.1% |
| College of Engineering | $99,995,879 | $99,471,523 | -$524,356 | -0.5% |
| College of the Environment | $47,535,579 | $47,425,576 | -$110,003 | -0.2% |
| The Information School | $10,007,789 | $9,797,226 | -$210,563 | -2.1% |
| School of Law | $16,532,944 | $16,505,094 | -$27,850 | -0.2% |
| Evans School of Public Policy & Gov | $7,279,175 | $7,259,774 | -$19,401 | -0.3% |
| School of Social Work | $10,100,096 | $10,050,401 | -$49,695 | -0.5% |
| School of Dentistry | $18,809,237 | $18,795,969 | -$13,268 | -0.1% |
| School of Medicine (Includes 303) | $168,570,371 | $168,501,658 | -$68,714 | 0.0% |
| School of Nursing | $13,759,369 | $13,678,224 | -$81,145 | -0.6% |
| School of Pharmacy | $13,849,205 | $13,760,077 | -$89,128 | -0.6% |
| School of Public Health | $24,743,580 | $24,686,023 | -$57,557 | -0.2% |
| President | $3,310,335 | $3,310,335 | $0 | 0.0% |
| Attorney General | $4,637,842 | $4,637,842 | $0 | 0.0% |
| Provost | $40,290,309 | $40,306,923 | $16,614 | 0.0% |
| Graduate School | $10,921,683 | $10,441,520 | -$480,163 | -4.4% |
| Undergraduate Academic Affairs | $7,403,129 | $8,151,836 | $748,708 | 10.1% |

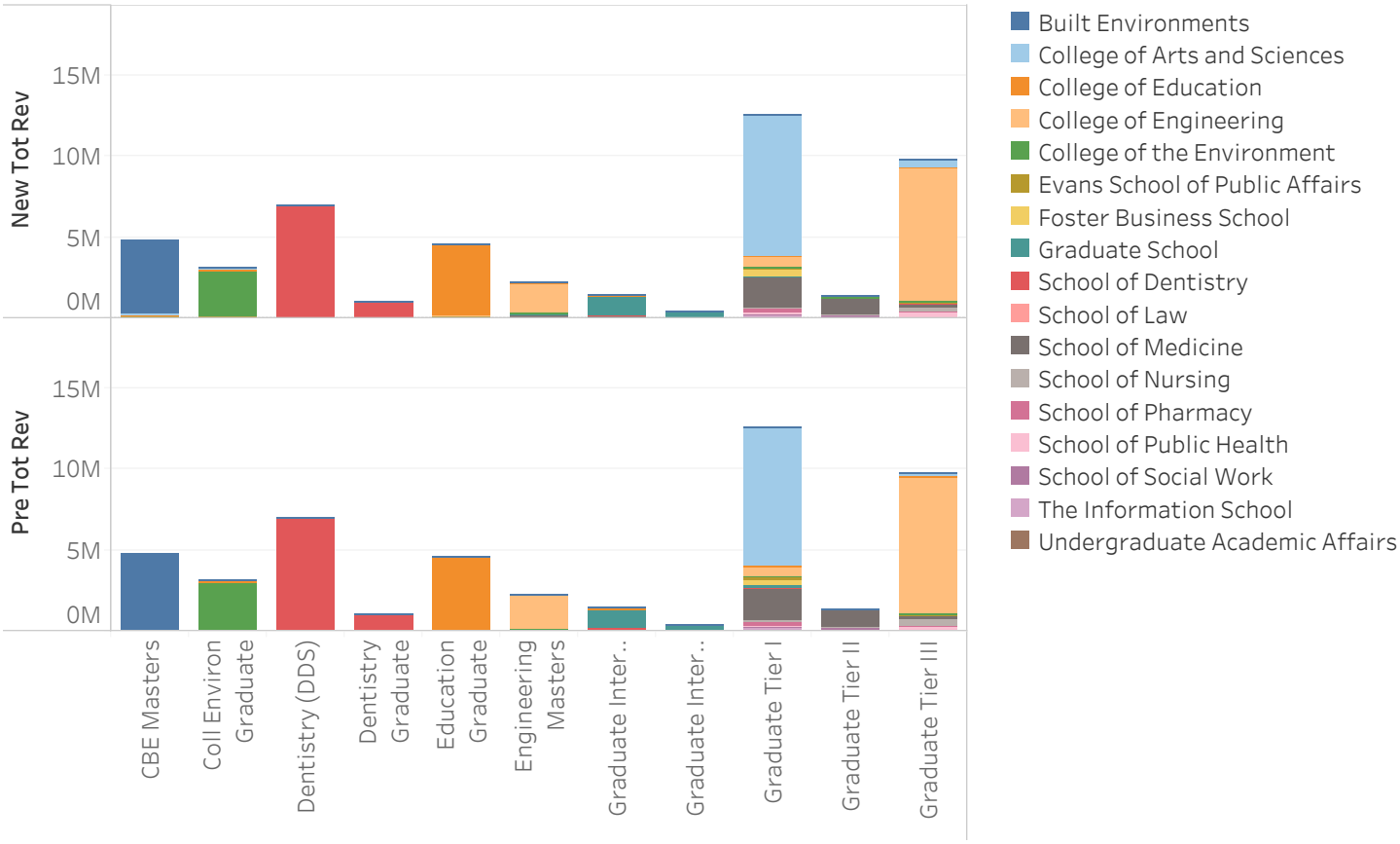
*FY19 “Old” numbers are calculated using the pre-FY18 parameter rules for both FY18 and FY19. For FY19 “New” numbers, the ABB Allocation table is used.

# Appendix B


Percentage Change of Undergraduate Revenue Distributed Using New Parameters vs. Old Parameters FY19
0%
10%
20%
30%
40%
50%
60%
70%
202 - Provost
252 - Built Environments
254 - College of Arts and Sciences
260 - College of Engineering
256 - Foster Business School
258 - College of Education
263 - College of the Environment
266 - Graduate School
267 - The Information School
268 - School of Law
270 - Evans School of Public Affairs
272 - School of Social Work
282 - Undergraduate Academic Affairs
302 - School of Dentistry
304 - School of Medicine
306 - School of Nursing
308 - School of Pharmacy
310 - School of Public Health
0.03%
0.07%
0.82%
-0.30%
-1.02%
0.05%
0.29%
0.01%
0.04%
0.01%
0.01%
-0.04%
0.28%
0.00%
-0.02%
-0.15%
0.01%
-0.09%
Old
New

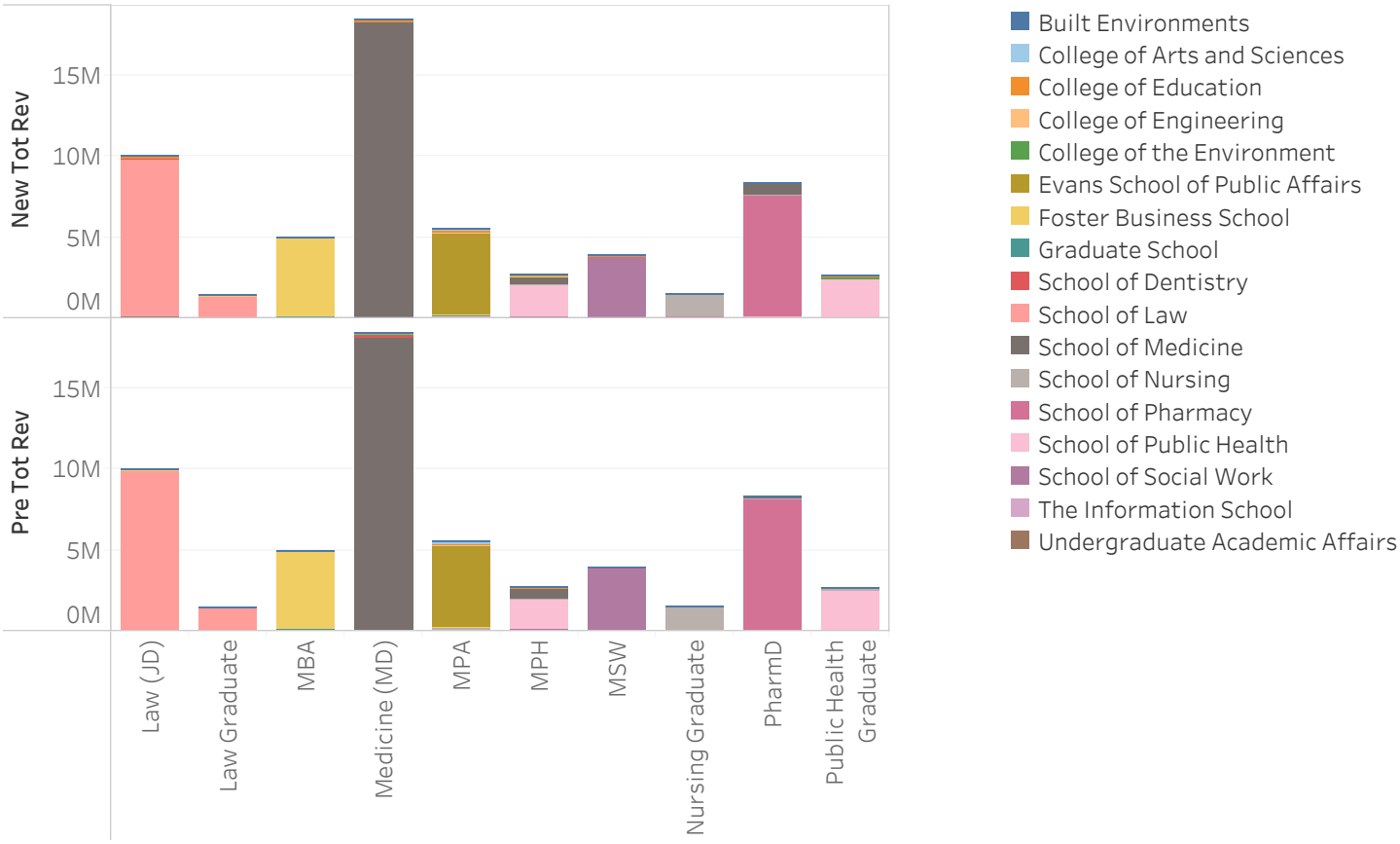
# Appendix C

## Comparisons of Revenue from Graduate Activity (old vs. new parameters)




Sum of New Tot Rev and sum of Pre Tot Rev for each Tuition Group Name. Color shows details about Coll Name. The data is filtered on Academic Fiscal Yr and College. The Academic Fiscal Yr filter keeps 2019. The College filter excludes 202 - Provost and 255 - Continuum College. The view is filtered on Tuition Group Name, which excludes Undergraduate.

# Comparisons of Revenue from Graduate Activity (old vs. new parameters)




Sum of New Tot Rev and sum of Pre Tot Rev for each Tuition Group Name. Color shows details about Coll Name. The data is filtered on Academic Fiscal Yr and College. The Academic Fiscal Yr filter keeps 2019. The College filter excludes 202 - Provost and 255 - Continuum College. The view is filtered on Tuition Group Name, which excludes Undergraduate.

# Comparisons of Revenue from Graduate Activity (old vs. new parameters)

| Tuition Group Name | Coll Name | Pre Tot Rev | New Tot Rev |
|---|---|---|---|
| CBE Masters | Built Environments | 4,774,051 | 4,579,456 |
| | College of Arts and Sciences | 19,263 | 77,053 |
| | College of Education | 140 | 560 |
| | College of Engineering | 10,437 | 41,749 |
| | College of the Environment | 17,442 | 69,768 |
| | Evans School of Public Affairs | 4,973 | 19,894 |
| | Foster Business School | 3,783 | 15,131 |
| | Graduate School | 140 | 560 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 210 | 841 |
| | School of Medicine | 771 | 3,082 |
| | School of Nursing | 0 | 0 |
| | School of Pharmacy | 0 | 0 |
| | School of Public Health | 7,075 | 28,300 |
| | School of Social Work | 0 | 0 |
| | The Information School | 0 | 0 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Coll Environ Graduate | Built Environments | 1,425 | 5,701 |
| | College of Arts and Sciences | 77,912 | 126,075 |
| | College of Education | 523 | 2,093 |
| | College of Engineering | 7,194 | 28,775 |
| | College of the Environment | 3,028,333 | 2,916,382 |
| | Evans School of Public Affairs | 6,888 | 27,554 |
| | Foster Business School | 262 | 1,046 |
| | Graduate School | 785 | 3,139 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 1,003 | 4,011 |
| | School of Medicine | 174 | 698 |
| | School of Nursing | 131 | 523 |
| | School of Pharmacy | 131 | 523 |
| | School of Public Health | 2,267 | 9,068 |
| | School of Social Work | 87 | 349 |
| | The Information School | 392 | 1,570 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Dentistry (DDS) | Built Environments | 0 | 0 |
| | College of Arts and Sciences | 0 | 0 |
| | College of Education | 0 | 0 |
| | College of Engineering | 0 | 0 |
| | College of the Environment | 0 | 0 |
| | Evans School of Public Affairs | 0 | 0 |
| | Foster Business School | 0 | 0 |
| | Graduate School | 0 | 0 |
| | School of Dentistry | 6,965,116 | 6,960,463 |
| | School of Law | 0 | 0 |
| | School of Medicine | 970 | 3,878 |
| | School of Nursing | 0 | 0 |
| | School of Pharmacy | 0 | 0 |
| | School of Public Health | 582 | 2,327 |

Pre Tot Rev and New Tot Rev broken down by Tuition Group Name and Coll Name. The data is filtered on Academic Fiscal Yr and College. The Academic Fiscal Yr filter keeps 2019. The College filter excludes 202 - Provost and 255 - Continuum College. The view is filtered on Tuition Group Name, which excludes Undergraduate.

# Comparisons of Revenue from Graduate Activity (old vs. new parameters)

| Tuition Group Name | Coll Name | Pre Tot Rev | New Tot Rev |
|---|---|---|---|
| Dentistry (DDS) | School of Social Work | 0 | 0 |
| | The Information School | 0 | 0 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Dentistry Graduate | Built Environments | 0 | 0 |
| | College of Arts and Sciences | 932 | 3,728 |
| | College of Education | 0 | 0 |
| | College of Engineering | 155 | 621 |
| | College of the Environment | 0 | 0 |
| | Evans School of Public Affairs | 0 | 0 |
| | Foster Business School | 0 | 0 |
| | Graduate School | 233 | 932 |
| | School of Dentistry | 1,002,269 | 978,387 |
| | School of Law | 0 | 0 |
| | School of Medicine | 2,757 | 11,029 |
| | School of Nursing | 0 | 0 |
| | School of Pharmacy | 0 | 0 |
| | School of Public Health | 3,883 | 15,533 |
| | School of Social Work | 0 | 0 |
| | The Information School | 0 | 0 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Education Graduate | Built Environments | 217 | 869 |
| | College of Arts and Sciences | 18,803 | 75,214 |
| | College of Education | 4,499,844 | 4,348,203 |
| | College of Engineering | 1,124 | 4,496 |
| | College of the Environment | 5,518 | 22,074 |
| | Evans School of Public Affairs | 12,008 | 48,031 |
| | Foster Business School | 0 | 0 |
| | Graduate School | 1,993 | 7,971 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 409 | 1,635 |
| | School of Medicine | 51 | 204 |
| | School of Nursing | 5,774 | 23,096 |
| | School of Pharmacy | 0 | 0 |
| | School of Public Health | 511 | 2,044 |
| | School of Social Work | 2,964 | 11,854 |
| | The Information School | 1,175 | 4,701 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Engineering Masters | Built Environments | 0 | 0 |
| | College of Arts and Sciences | 13,370 | 53,480 |
| | College of Education | 443 | 1,771 |
| | College of Engineering | 2,145,048 | 1,875,700 |
| | College of the Environment | 974 | 3,896 |
| | Evans School of Public Affairs | 354 | 1,417 |
| | Foster Business School | 5,313 | 21,250 |
| | Graduate School | 3,807 | 15,229 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 0 | 0 |
| | School of Medicine | 62,777 | 251,109 |

Pre Tot Rev and New Tot Rev broken down by Tuition Group Name and Coll Name. The data is filtered on Academic Fiscal Yr and College. The Academic Fiscal Yr filter keeps 2019. The College filter excludes 202 - Provost and 255 - Continuum College. The view is filtered on Tuition Group Name, which excludes Undergraduate.

# Comparisons of Revenue from Graduate Activity (old vs. new parameters)

| Tuition Group Name | Coll Name | Pre Tot Rev | New Tot Rev |
|---|---|---|---|
| Engineering Masters | School of Nursing | 0 | 0 |
| | School of Pharmacy | 266 | 1,063 |
| | School of Public Health | 1,948 | 7,792 |
| | School of Social Work | 0 | 0 |
| | The Information School | 443 | 1,771 |
| | Undergraduate Academic Af.. | 89 | 354 |
| Graduate Interdisciplinary Tier I | Built Environments | 14,326 | 14,326 |
| | College of Arts and Sciences | 23,420 | 23,420 |
| | College of Education | 350 | 350 |
| | College of Engineering | 3,620 | 3,620 |
| | College of the Environment | 1,129 | 1,129 |
| | Evans School of Public Affairs | 2,647 | 2,647 |
| | Foster Business School | 623 | 623 |
| | Graduate School | 1,251,868 | 1,251,868 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 0 | 0 |
| | School of Medicine | 129,367 | 129,367 |
| | School of Nursing | 0 | 0 |
| | School of Pharmacy | 0 | 0 |
| | School of Public Health | 2,725 | 2,725 |
| | School of Social Work | 117 | 117 |
| | The Information School | 623 | 623 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Graduate Interdisciplinary Tier III | Built Environments | 0 | 0 |
| | College of Arts and Sciences | 1,779 | 1,779 |
| | College of Education | 73 | 73 |
| | College of Engineering | 10,493 | 10,493 |
| | College of the Environment | 182 | 182 |
| | Evans School of Public Affairs | 0 | 0 |
| | Foster Business School | 0 | 0 |
| | Graduate School | 360,590 | 360,590 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 0 | 0 |
| | School of Medicine | 6,046 | 6,046 |
| | School of Nursing | 0 | 0 |
| | School of Pharmacy | 218 | 218 |
| | School of Public Health | 871 | 871 |
| | School of Social Work | 0 | 0 |
| | The Information School | 0 | 0 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Graduate Tier I | Built Environments | 98,706 | 82,041 |
| | College of Arts and Sciences | 8,498,335 | 8,624,812 |
| | College of Education | 9,594 | 38,375 |
| | College of Engineering | 621,756 | 671,940 |
| | College of the Environment | 86,385 | 99,104 |
| | Evans School of Public Affairs | 107,994 | 100,237 |
| | Foster Business School | 393,150 | 359,384 |
| | Graduate School | 91,925 | 64,398 |

Pre Tot Rev and New Tot Rev broken down by Tuition Group Name and Coll Name. The data is filtered on Academic Fiscal Yr and College. The Academic Fiscal Yr filter keeps 2019. The College filter excludes 202 - Provost and 255 - Continuum College. The view is filtered on Tuition Group Name, which excludes Undergraduate.

# Comparisons of Revenue from Graduate Activity (old vs. new parameters)

| Tuition Group Name | Coll Name | Pre Tot Rev | New Tot Rev |
|---|---|---|---|
| Graduate Tier I | School of Dentistry | 0 | 0 |
| | School of Law | 1,810 | 7,240 |
| | School of Medicine | 2,052,339 | 1,882,626 |
| | School of Nursing | 963 | 3,854 |
| | School of Pharmacy | 336,123 | 301,885 |
| | School of Public Health | 25,474 | 101,896 |
| | School of Social Work | 1,378 | 5,512 |
| | The Information School | 257,641 | 239,132 |
| | Undergraduate Academic Af.. | 117 | 467 |
| Graduate Tier II | Built Environments | 173 | 690 |
| | College of Arts and Sciences | 7,133 | 28,531 |
| | College of Education | 575 | 2,301 |
| | College of Engineering | 1,323 | 5,292 |
| | College of the Environment | 0 | 0 |
| | Evans School of Public Affairs | 0 | 0 |
| | Foster Business School | 345 | 1,381 |
| | Graduate School | 0 | 0 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 284 | 1,134 |
| | School of Medicine | 1,081,777 | 1,105,489 |
| | School of Nursing | 575 | 2,301 |
| | School of Pharmacy | 0 | 0 |
| | School of Public Health | 2,723 | 10,893 |
| | School of Social Work | 265,101 | 201,307 |
| | The Information School | 230 | 920 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Graduate Tier III | Built Environments | 5,338 | 21,351 |
| | College of Arts and Sciences | 237,836 | 470,875 |
| | College of Education | 26,803 | 39,648 |
| | College of Engineering | 8,491,410 | 8,222,993 |
| | College of the Environment | 12,731 | 35,908 |
| | Evans School of Public Affairs | 4,432 | 17,729 |
| | Foster Business School | 1,653 | 6,613 |
| | Graduate School | 6,400 | 25,602 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 3,405 | 13,619 |
| | School of Medicine | 267,553 | 229,390 |
| | School of Nursing | 407,923 | 317,907 |
| | School of Pharmacy | 13,145 | 7,538 |
| | School of Public Health | 286,614 | 335,666 |
| | School of Social Work | 992 | 3,968 |
| | The Information School | 3,543 | 14,171 |
| | Undergraduate Academic Af.. | 47 | 189 |
| Law (JD) | Built Environments | 549 | 2,198 |
| | College of Arts and Sciences | 9,065 | 36,261 |
| | College of Education | 0 | 0 |
| | College of Engineering | 1,740 | 6,959 |
| | College of the Environment | 0 | 0 |

Pre Tot Rev and New Tot Rev broken down by Tuition Group Name and Coll Name. The data is filtered on Academic Fiscal Yr and College. The Academic Fiscal Yr filter keeps 2019. The College filter excludes 202 - Provost and 255 - Continuum College. The view is filtered on Tuition Group Name, which excludes Undergraduate.

# Comparisons of Revenue from Graduate Activity (old vs. new parameters)

| Tuition Group Name | Coll Name | Pre Tot Rev | New Tot Rev |
|---|---|---|---|
| Law (JD) | Evans School of Public Affairs | 39,914 | 15,816 |
| | Foster Business School | 7,325 | 29,302 |
| | Graduate School | 5,494 | 21,976 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 9,915,088 | 9,844,665 |
| | School of Medicine | 2,015 | 8,058 |
| | School of Nursing | 0 | 0 |
| | School of Pharmacy | 0 | 0 |
| | School of Public Health | 11,600 | 5,304 |
| | School of Social Work | 824 | 3,296 |
| | The Information School | 6,593 | 26,372 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Law Graduate | Built Environments | 0 | 0 |
| | College of Arts and Sciences | 10,781 | 43,124 |
| | College of Education | 305 | 1,220 |
| | College of Engineering | 0 | 0 |
| | College of the Environment | 0 | 0 |
| | Evans School of Public Affairs | 6,543 | 26,172 |
| | Foster Business School | 0 | 0 |
| | Graduate School | 305 | 1,220 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 1,436,479 | 1,378,100 |
| | School of Medicine | 610 | 2,441 |
| | School of Nursing | 0 | 0 |
| | School of Pharmacy | 0 | 0 |
| | School of Public Health | 610 | 2,441 |
| | School of Social Work | 305 | 1,220 |
| | The Information School | 0 | 0 |
| | Undergraduate Academic Af.. | 0 | 0 |
| MBA | Built Environments | 0 | 0 |
| | College of Arts and Sciences | 41,372 | 36,628 |
| | College of Education | 0 | 0 |
| | College of Engineering | 0 | 0 |
| | College of the Environment | 681 | 2,726 |
| | Evans School of Public Affairs | 89,623 | 57,817 |
| | Foster Business School | 4,753,675 | 4,797,120 |
| | Graduate School | 0 | 0 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 104,404 | 95,464 |
| | School of Medicine | 0 | 0 |
| | School of Nursing | 0 | 0 |
| | School of Pharmacy | 0 | 0 |
| | School of Public Health | 0 | 0 |
| | School of Social Work | 0 | 0 |
| | The Information School | 0 | 0 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Medicine (MD) | Built Environments | 0 | 0 |
| | College of Arts and Sciences | 15,408 | 3,852 |

Pre Tot Rev and New Tot Rev broken down by Tuition Group Name and Coll Name. The data is filtered on Academic Fiscal Yr and College. The Academic Fiscal Yr filter keeps 2019. The College filter excludes 202 - Provost and 255 - Continuum College. The view is filtered on Tuition Group Name, which excludes Undergraduate.

# Comparisons of Revenue from Graduate Activity (old vs. new parameters)

| Tuition Group Name | Coll Name | Pre Tot Rev | New Tot Rev |
|---|---|---|---|
| Medicine (MD) | College of Education | 0 | 0 |
| | College of Engineering | 25,680 | 6,420 |
| | College of the Environment | 0 | 0 |
| | Evans School of Public Affairs | 0 | 0 |
| | Foster Business School | 0 | 0 |
| | Graduate School | 155,786 | 45,337 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 0 | 0 |
| | School of Medicine | 18,169,053 | 18,324,008 |
| | School of Nursing | 0 | 0 |
| | School of Pharmacy | 0 | 0 |
| | School of Public Health | 46,797 | 33,108 |
| | School of Social Work | 0 | 0 |
| | The Information School | 0 | 0 |
| | Undergraduate Academic Af.. | 0 | 0 |
| MPA | Built Environments | 120,656 | 93,403 |
| | College of Arts and Sciences | 104,875 | 141,486 |
| | College of Education | 29,370 | 34,075 |
| | College of Engineering | 2,913 | 11,651 |
| | College of the Environment | 53,604 | 47,607 |
| | Evans School of Public Affairs | 5,005,582 | 5,009,501 |
| | Foster Business School | 13,491 | 53,964 |
| | Graduate School | 307 | 1,226 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 1,456 | 5,826 |
| | School of Medicine | 86,353 | 53,495 |
| | School of Nursing | 0 | 0 |
| | School of Pharmacy | 230 | 920 |
| | School of Public Health | 119,019 | 100,755 |
| | School of Social Work | 36,275 | 19,992 |
| | The Information School | 0 | 0 |
| | Undergraduate Academic Af.. | 77 | 307 |
| MPH | Built Environments | 14,505 | 12,522 |
| | College of Arts and Sciences | 45,945 | 70,031 |
| | College of Education | 145 | 581 |
| | College of Engineering | 823 | 3,292 |
| | College of the Environment | 629 | 2,518 |
| | Evans School of Public Affairs | 5,858 | 23,432 |
| | Foster Business School | 97 | 387 |
| | Graduate School | 484 | 1,937 |
| | School of Dentistry | 48 | 194 |
| | School of Law | 1,205 | 4,820 |
| | School of Medicine | 622,460 | 518,216 |
| | School of Nursing | 7,277 | 6,358 |
| | School of Pharmacy | 336 | 1,344 |
| | School of Public Health | 1,936,277 | 2,019,818 |
| | School of Social Work | 71,100 | 41,740 |
| | The Information School | 0 | 0 |

Pre Tot Rev and New Tot Rev broken down by Tuition Group Name and Coll Name. The data is filtered on Academic Fiscal Yr and College. The Academic Fiscal Yr filter keeps 2019. The College filter excludes 202 - Provost and 255 - Continuum College. The view is filtered on Tuition Group Name, which excludes Undergraduate.

# Comparisons of Revenue from Graduate Activity (old vs. new parameters)

| Tuition Group Name | Coll Name | Pre Tot Rev | New Tot Rev |
|---|---|---|---|
| MPH | Undergraduate Academic Af.. | 0 | 0 |
| MSW | Built Environments | 200 | 801 |
| | College of Arts and Sciences | 5,878 | 23,510 |
| | College of Education | 0 | 0 |
| | College of Engineering | 0 | 0 |
| | College of the Environment | 0 | 0 |
| | Evans School of Public Affairs | 7,815 | 31,258 |
| | Foster Business School | 668 | 2,672 |
| | Graduate School | 267 | 1,069 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 0 | 0 |
| | School of Medicine | 6,078 | 24,312 |
| | School of Nursing | 3,540 | 14,160 |
| | School of Pharmacy | 0 | 0 |
| | School of Public Health | 4,597 | 18,386 |
| | School of Social Work | 3,885,227 | 3,798,101 |
| | The Information School | 0 | 0 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Nursing Graduate | Built Environments | 0 | 0 |
| | College of Arts and Sciences | 436 | 1,746 |
| | College of Education | 262 | 1,048 |
| | College of Engineering | 0 | 0 |
| | College of the Environment | 0 | 0 |
| | Evans School of Public Affairs | 349 | 1,397 |
| | Foster Business School | 0 | 0 |
| | Graduate School | 87 | 349 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 0 | 0 |
| | School of Medicine | 7,489 | 29,955 |
| | School of Nursing | 1,462,630 | 1,381,403 |
| | School of Pharmacy | 9,297 | 37,188 |
| | School of Public Health | 8,730 | 34,918 |
| | School of Social Work | 426 | 1,702 |
| | The Information School | 0 | 0 |
| | Undergraduate Academic Af.. | 0 | 0 |
| PharmD | Built Environments | 0 | 0 |
| | College of Arts and Sciences | 897 | 3,589 |
| | College of Education | 0 | 0 |
| | College of Engineering | 2,313 | 9,251 |
| | College of the Environment | 0 | 0 |
| | Evans School of Public Affairs | 0 | 0 |
| | Foster Business School | 558 | 2,233 |
| | Graduate School | 0 | 0 |
| | School of Dentistry | 0 | 0 |
| | School of Law | 0 | 0 |
| | School of Medicine | 190,362 | 761,448 |
| | School of Nursing | 19,997 | 79,989 |
| | School of Pharmacy | 8,145,053 | 7,450,754 |

Pre Tot Rev and New Tot Rev broken down by Tuition Group Name and Coll Name. The data is filtered on Academic Fiscal Yr and College. The Academic Fiscal Yr filter keeps 2019. The College filter excludes 202 - Provost and 255 - Continuum College. The view is filtered on Tuition Group Name, which excludes Undergraduate.

# Comparisons of Revenue from Graduate Activity (old vs. new parameters)

| Tuition Group Name | Coll Name | Pre Tot Rev | New Tot Rev |
|---|---|---|---|
| PharmD | School of Public Health | 16,668 | 66,671 |
| | School of Social Work | 239 | 957 |
| | The Information School | 399 | 1,595 |
| | Undergraduate Academic Af.. | 0 | 0 |
| Public Health Graduate | Built Environments | 529 | 2,117 |
| | College of Arts and Sciences | 30,618 | 122,472 |
| | College of Education | 328 | 1,313 |
| | College of Engineering | 3,667 | 14,669 |
| | College of the Environment | 1,217 | 4,869 |
| | Evans School of Public Affairs | 1,720 | 6,878 |
| | Foster Business School | 318 | 1,270 |
| | Graduate School | 3,989 | 7,448 |
| | School of Dentistry | 24 | 96 |
| | School of Law | 635 | 2,541 |
| | School of Medicine | 20,169 | 46,647 |
| | School of Nursing | 318 | 1,270 |
| | School of Pharmacy | 3,970 | 15,879 |
| | School of Public Health | 2,592,256 | 2,431,524 |
| | School of Social Work | 255 | 1,019 |
| | The Information School | 0 | 0 |
| | Undergraduate Academic Af.. | 0 | 0 |

Pre Tot Rev and New Tot Rev broken down by Tuition Group Name and Coll Name. The data is filtered on Academic Fiscal Yr and College. The Academic Fiscal Yr filter keeps 2019. The College filter excludes 202 - Provost and 255 - Continuum College. The view is filtered on Tuition Group Name, which excludes Undergraduate.

## Appendix D

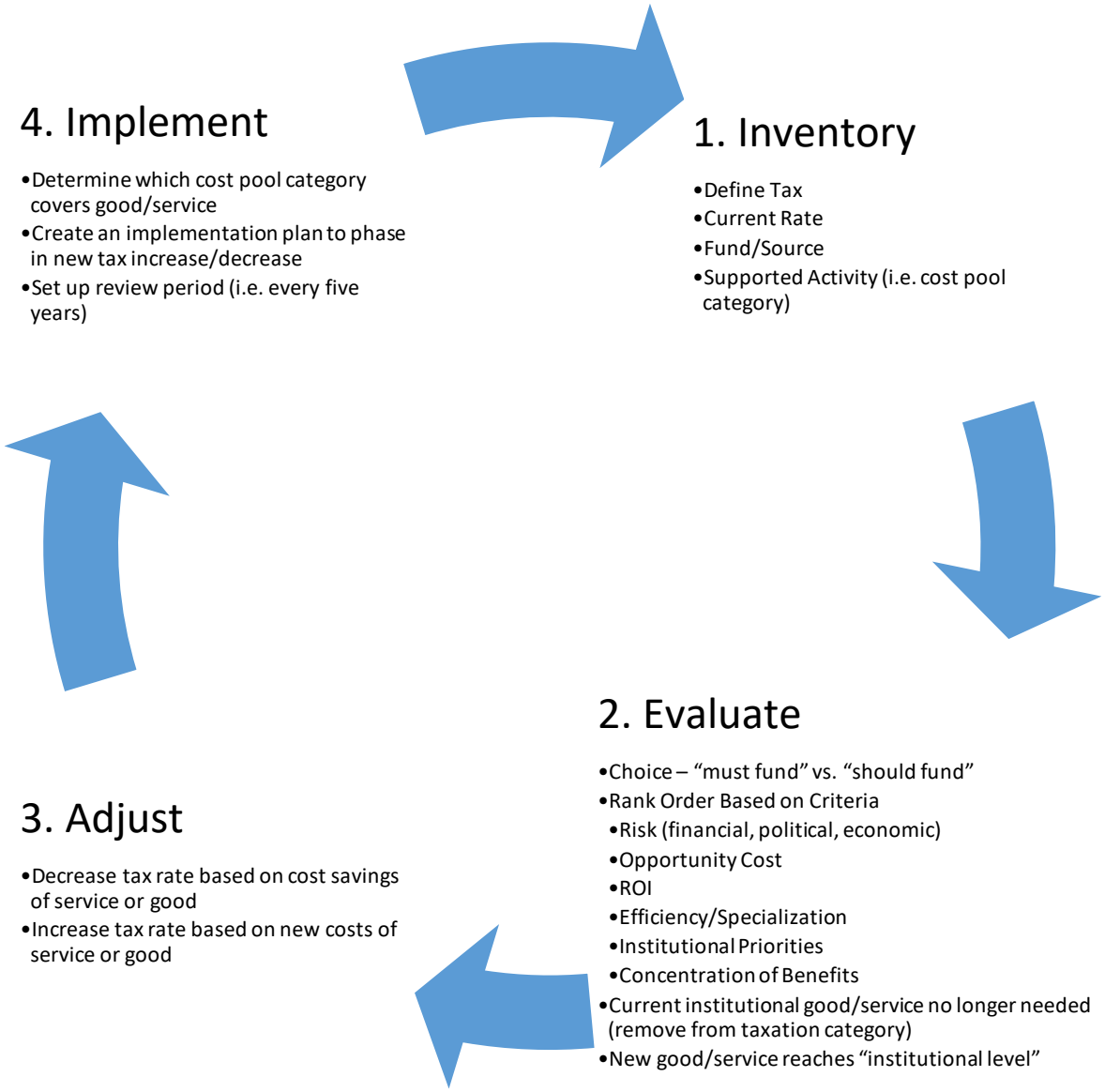
**Example: Inventory of Institutional Taxes and Charges to Academic Units**

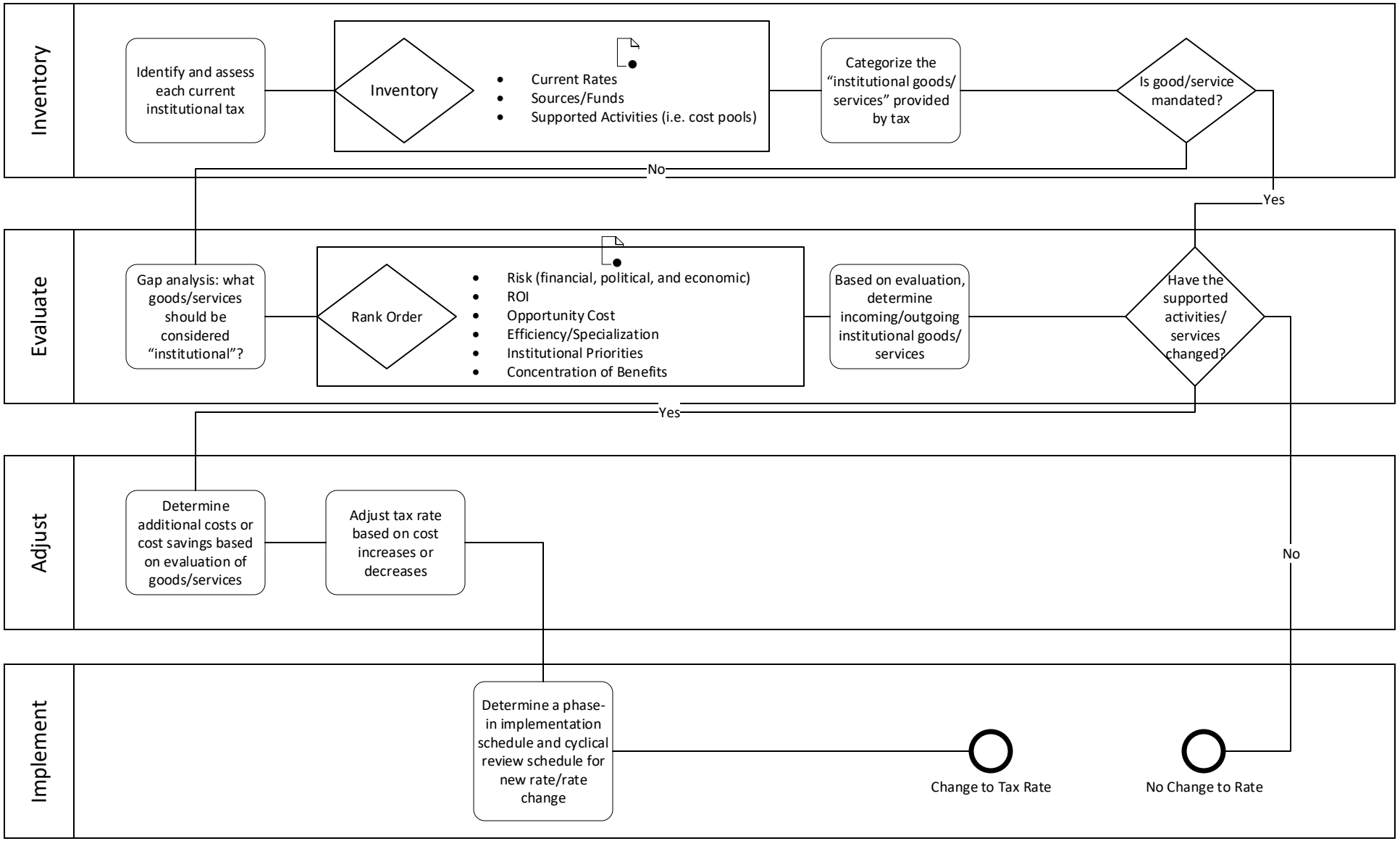
### Taxes and Fees Overview: FY19 Impacts

| | | | | | | Unit | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Seattle Academic Unit | | | | | | | | | | | | | | |
| Tax/Fee | Rate | Fund Source | Data Source | Source Detail | Supports | Built Environment | Arts & Sciences | Foster | Engineering | Enviroment | Ischool | Law | Evans | Social Work | Dentistry | Medicine | Nursing | Pharmacy | Publc Health | Total |
| Tuition Revenue | 30.00% | State/GOF | EDW | | Central Admin | | | | | | | | | | | | | | | - |
| Indirect Cost Recovery | 65.00% | State/DOF | EDW | | Central Resear | | | 88,880 | | | | | | | | | | | | **88,880** |
| Fee-Based Revenue On-Campu | 15.60% | Self-Sust. | EDW | | Central Admin | | | | | | | | | | | | | | | - |
| Fee-Based Revenue Off-Campu | 6.85% | Self-Sust. | EDW | | Central Admin | | | | | | | | | | | | | | | - |
| Continuum College Fee | 1.00% | Self-Sust. | EDW | | Continuum Col | | | | | | | | | | | | | | | - |
| Gift Fee (current use) | 5.00% | Gifts | Advance | Assessments vs | Central Advanc | | | 165,180 | | | | | | | | | | | | **165,180** |
| **Total** | | | | | | - | - | **254,060** | - | - | - | - | - | - | - | - | - | - | - | **254,060** |
| **Direct Bill** | **Rate** | **Fund Source** | **Data Source** | **Source Detail** | **Supports** | | | | | | | | | | | | | | | |
| HR/P Workday-Ongoing | N/A | N/A | Manual | | Workday | | | 65,133 | | | | | | | | | | | | **65,133** |
| Tech Recharge (Academic/Adm | $ 57.28 | N/A | Manual | | Techology | | | 227,620 | | | | | | | | | | | | **227,620** |
| Tech Recharge (Medical Center | $ 52.20 | N/A | Manual | | Techology | | | - | | | | | | | | | | | | - |
| **Total** | | | | | | - | - | **292,753** | - | - | - | - | - | - | - | - | - | - | - | **292,753** |
| **Policy Change Impact** | **Description** | | | | | | | | | | | | | | | | | | | |
| Endowment Distribution | Change from 4% to 3.92% (FY20) to 3.76% to 3.60% (FY22) | | | | | | | | | | | | | | | | | | | - |
| ABB Model Change | | | | | | | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | | | | | | | - |
| **Total** | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Grand Total** | | | | | | - | - | **546,813** | - | - | - | - | - | - | - | - | - | - | - | **546,813** |

# Appendix E

Proposed Framework for Inventory and Review of Taxation Model
Conceptual Summary




Inventory
Identify and assess each current institutional tax
Inventory
Current Rates
Sources/Funds
Supported Activities (i.e. cost pools)
Categorize the "institutional goods/ services" provided by tax
Is good/service mandated?
No
Yes
Evaluate
Gap analysis: what goods/services should be considered "institutional"?
Rank Order
Risk (financial, political, and economic)
ROI
Opportunity Cost
Efficiency/Specialization
Institutional Priorities
Concentration of Benefits
Based on evaluation, determine incoming/outgoing institutional goods/ services
Have the supported activities/ services changed?
Yes
No
Adjust
Determine additional costs or cost savings based on evaluation of goods/services
Adjust tax rate based on cost increases or decreases
Implement
Determine a phase-in implementation schedule and cyclical review schedule for new rate/rate change
Change to Tax Rate
No Change to Rate