

## *2019 - 20 Self-Sustaining Budgets & Fees and Rates Instructions*

Thank you for your assistance in the development of the Fiscal Year 2019-20 Self-Sustaining operating budgets for Western Washington University. Self-sustaining operating budgets account for approximately 39 percent of Western's \$342 million annual operating budget. It is, therefore, very important that a thorough budget review and accounting of this activity be undertaken on an annual basis. We encourage you to develop internal review processes for the funds under your financial accountability in order to provide an accurate reporting of all revenue and expenditures and to ensure that all fees and rates charged are FAIR, REASONABLE, and JUSTIFIED.

The Fees & Rates guidelines for Western Washington University can be found on the Budget Office website (<https://budgetoffice.wvu.edu/annual-fees-and-rates>).

**SECTION I: Self-Sustaining Funds Defined** - Self-sustaining funds are primarily supported by locally established user fees and/or departmental service fees. In general, these funds generate sufficient revenue to sustain expenses incurred in these activities. Included in the University's operating budget are three categories of self-sustaining funds: Dedicated Local Funds (e.g. course or lab fees), Internal Service Funds (e.g. motor pool and copy/duplicating fees), and Auxiliary Funds (e.g. Housing and Dining, Parking, and Intercollegiate Athletics). For the purposes of this process, division proposals for additions of new or changes to existing course and lab fees, service fees and departmental service fees will be addressed.

**SECTION II: Material Changes** - If you are anticipating a change in the methodology or calculation of your fee/rate schedule or structure, including a significant fee increase above 5%, you are requested to submit a Fee Form describing these changes to the Budget Office **by 3/29/19**. The purpose of this form is to ensure that any proposed changes are known and discussed well in advance of fee and rate proposals being brought before the University Fee Committee. The Fee Form documentation should include sufficient information to cover the following:

- Describe the issue(s) that warrant a change
- Provide background (history, current practice, etc.)
- List new fee/rate recommendations, if known
- Identify fiscal impact

**Please review the sections below for additional submission requirements and deadlines.**

**SECTION III: Budget report & Submission Deadlines** – A distribution report has been provided for all categories of the self-sustaining funds identified in Section I. It is encouraged that the report be reviewed and updated during this process.

The FY 2019-20 process for fee and rate increases is similar to last year. These reports reflect the 2018-19 fee and rate levels, and a description and course number, if applicable, for each self-sustaining fund.

- ✓ Refer to Section IV below for guidelines on recommending changes for each fee type.
- ✓ Review all data for accuracy and recommend any additions, changes or deletions on the spreadsheet provided.
  - Edit Department Description, Fund, Fee Type, course, Fee Description, and Detail Code by updating the present data in those columns.
  - Fiscal Year and Division: no edits required. Included for upload purposes.
  - If fee is changing, enter amounts into Rate N & Rate T columns. Enter number amounts in the “Rate N” column without any punctuation (no dollar signs, commas, dashes, etc.). Enter any text descriptors in the “Rate T” column (each, per month, per quarter, \$45-\$55, Variable, etc.). The amounts listed in Rate N and Rate T columns are the amounts that will be published. Only change data in these columns if the fee amount is changing.
  - NETE (not expected to exceed): this field is for variable course fees only and it should represent the maximum expected dollar value (number, not formatted) for the variable fee for the year. For example if a fee is \$20 in Fall, \$50 in Winter and \$15 in Spring, the value entered into this column should be 50.
  - Select the appropriate description from the dropdown selection in the “Change Type” column. If there is NO CHANGE indicated (default), all of the data on the line will be carried forward to the new fiscal year.
  - Include a brief explanation of any additions and/or changes in the space provided on the spreadsheet’s “Comments” column.
  - If applicable, please add the fee form number in the “Fee Form” column (optional).
  - If applicable, please paste the hyperlink from the fee form into the “Fee Form URL” column (required for changes). Paste this as the exact hyperlink to the form that could be followed when clicked on. For example:  
[https://esign.wvu.edu/forms/Provost/\\_service\\_1.aspx?ref=34d13606dc21cc87b701b851d80f68f5c7add91a8ec75280](https://esign.wvu.edu/forms/Provost/_service_1.aspx?ref=34d13606dc21cc87b701b851d80f68f5c7add91a8ec75280)
  - **Please be sure to keep the KEY field together with the fee as distributed. The KEY field is used to upload the fees into Millennium. If you are parceling out to departments, please audit the rows returned to be sure the key field still matches the fee as originally distributed.**
  - For new fees, add them to the bottom of the sheet, leave the “Key” field blank, and specify “NEW” as the Change Type.
  - Purpose: Please add or edit fee purpose as needed.
- ✓ If the Change Type reflects “NO CHANGE”, we will assume that no changes are necessary and the 2018-19 fees and rates will be brought forward and listed as fees to be charged in fiscal year 2019-20.

- ✓ For your reference, fund balance information for 5 years is provided on the far left of the distribution document along with the fund manager's name.
- ✓ Area: this field is provided but is only populated if a default Area orgn has been provided for the fund (contact the Budget Office for more information).
- ✓ Please do not change the order of any columns on this distribution report. We require this format for uploading to Millennium. We will be uploading directly from this form that we have distributed to you so please do not add any additional columns, any special formatting , or any calculations.
  
- ✓ **Each division will follow its own internal process for establishing fee and rate changes .**
  
- ✓ **Completed Fee and Rate Reports must be returned to the Budget Office by 4/26/19 (this date is subject to change depending on policy changes).**

### **::: New Millennium Reports:::**

There are several Fee & Rate reports under the new Fees & Rates menu in Millennium that might be of use to you during the collection process:

1. Missing Fee report: Once your fees are uploaded, you may run the "Missing Fee" report to see if there are any fees from your area that have not been returned.
2. Fee Committee Review report: this report compares all the fees uploaded with last year's fees and gives a percentage increase/decrease.
3. Fee History report: a 5 year history of fees with fund balances.

#### **SECTION IV: Fee and Rate Categories**

1. **Mandatory Student Fees** - Fees required to be paid by all students. Mandatory student fees include: service and activity fee, health service fee, technology fee, non-academic building fee, sustainable action fund fee, student recreation fee, alternative transportation fee, multicultural student center fee, and legislative action fee. Please reference our website (<https://budgetoffice.wvu.edu/annual-fees-and-rates>) for a further description of these fees. Mandatory student fees are handled through a separate fee-setting process and are not addressed in this process.
  
2. **Course Related Fees** -
  - a. **Fixed Course Fees**: Supplemental instruction or lab fees published and assessed to all students enrolled in a specific and identified course at the beginning of the quarter. May cover the cost of consumable materials used by the student to make items retained by the student, unique personnel expenses (e.g., artist models, technicians), cost of supplies and materials required in

- the course and provided directly to students for convenience and/or economy purposes, or course-specific equipment repair and/or replacement cost. Fees may be increased to the extent necessary to cover the reasonable and necessary exceptional cost of the course or service.
- b. Variable Materials or Field Trip Fees: By general notification in the course catalog, supplies, materials, or field trip fees that may be assessed after the beginning of the quarter for specific and identified courses. These fees vary by student and are dependent upon the materials or services selected, consumed, and/or retained by the individual student. Fee increases are limited to projected program costs.

Other Academic Program Fees - Summer session, extended education, international self-sustaining academic programs, and other academic programs. Summer 2019 tuition and registration fees are expected to be approved by the Board of Trustees at a regularly scheduled meeting. Fee setting for these programs are addressed through separate fee-setting processes.

3. Service Fees - A fee charged students, staff and/or the public to cover the cost of providing goods or services. The rate of the fee is directly related to the cost of the services or goods provided. Examples of these fees include but are not limited to: application & transcript fees; career services; conference services; enrollment and orientation fees; health service medical supplies; parking and transportation; recreation center/special services; summer sports camp; tickets for performances and athletic events; and Western Front advertising. Fees may be increased by amounts judged reasonable and necessary to cover the cost of services.
4. Departmental Service Fees - Some departments offer specific types of services primarily to other university departments and charge a fee directly related to the cost of the goods or services provided. Examples include: EIS equipment rentals; central stores; facilities management; lock shop; motor pool; publishing services; physical plant; planning, design and construction; public safety; telecommunications; and vehicle insurance. Fee increases are limited to projected program costs.

Please direct any questions regarding the Self-Sustaining Budget Process, reports or instructions to Carrie Thurman at extension 3029 or Linda Teater at extension 4762. Thank you.