



Finance, Audit and Facilities Planning Committee Meeting

April 9, 2025 | 11 a.m.

Shawkey Dining Room, Memorial Student Center



April 2025 Finance, Audit and Facilities Planning Committee Meeting

AGENDA

11 a.m.

Finance, Audit and Facilities Planning Committee
Donnie Holcomb, Chair

Action Items

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Brandi Jacobs-Jones, Senior Vice President for Operations

Internal Audit Update 51
Perry Chaffin, Director of Audits

Lunch

**Marshall University Board of Governors
Meeting of April 9, 2025**

ITEM: Approval of Budget for Fiscal Year 2025-2026

COMMITTEE: Finance, Audit and Facilities Planning Committee

RECOMMENDED ACTION: *Resolved*, that the Finance, Audit and Facilities Planning Committee does hereby recommend that the Marshall University Board of Governors approve the Marshall University Budget for Fiscal Year 2025-2026

STAFF MEMBER: Matt Tidd
Chief Financial Officer

BACKGROUND:

We are presenting the FY26 Marshall University Budget for approval.

Our enduring financial principles continue to inform our proposed budget choices for 2026.

Grow Students, Not Fees

A minimal 2.5% tuition increase for Resident Students while holding Non-Resident, International, and Metro tuition flat to FY25 levels.

A conservative +1% Fall 2024 vs Fall 2025 total enrollment increase is assumed. A series of strategic investments have been included in the FY26 Budget to ensure and outpace this assumption.

Invest in Our Team

Included in the FY26 budget are market equity adjustments of \$369K for 156 employees that will bring them to the minimum of the new salary scale. The State of West Virginia did not fund employee pay raises in FY26.

Take Care of the House

Marshall University was allocated \$21.8m from the State of West Virginia for deferred maintenance of which almost \$6M has been received and an additional draw down is expected in FY26. A total of 21 projects have been completed or are underway.

Manage Our Strategic Resources

Continue to define financial resiliency levels to provide fiscal sustainability, strategic investments and transition to an accountable financial model. The university will draw down \$21.5M in Mcketa investments to strengthen our cash position while maintaining our financial resiliency levels at 12 months of debt service plus two months of operating expenses. In addition, a series of strategic initiatives have been launched to reignite growth and align expenses to performance and benchmark expectations in the future.

Net Result

A proposed FY2026 budget that continues a multi-year journey:

- Projected Revenue: \$358.7M (+1.9% vs 2025 Projected)
- Projected Expense: \$371.1M (+1.3% vs 2025 Projected)

Marshall University			
	FY24 Actuals	FY25 Projection	FY26 Budget
Operating Revenues			
Student Tuition and Fees (net of allowance)	72,286,000	74,713,000	76,146,000
Federal Grants and Contracts	53,841,000	57,975,000	64,630,000
State Grants and Contracts	34,448,000	41,082,000	33,315,000
Local Grants and Contracts	931,000	731,000	931,000
Private Grants and Contracts	20,982,000	20,873,000	23,563,000
Auxiliary Enterprise Revenue	38,531,000	40,609,000	43,827,000
Other Operating Revenues	16,987,000	12,573,000	12,303,000
Total Operating Revenues	238,006,000	248,556,000	254,715,000
Operating Expenses			
Salaries and Wages	159,747,000	163,823,000	166,072,000
Benefits	34,460,000	39,611,000	41,518,000
Supplies and Other Services	86,088,000	90,089,000	95,954,000
Utilities	11,137,000	12,137,000	12,450,000
Scholarships and fellowships	27,694,000	34,694,000	27,100,000
Depreciation	21,252,000	18,600,000	20,500,000
Other Operating Expenses	203,000	-	-
Total Operating Expenses	340,581,000	358,954,000	363,594,000
Operating Income (Loss)	(102,575,000)	(110,398,000)	(108,879,000)
Nonoperating Revenues (expenses)			
State Appropriations	116,418,000	75,630,000	76,188,000
Payments on behalf	(1,999,000)	-	-
Federal Pell Grants	18,965,000	22,300,000	22,500,000
Gifts	1,804,000	2,000,000	2,550,000
Investment Income	11,383,000	3,500,000	2,750,000
Interest on indebtedness	(7,265,000)	(7,265,000)	(7,242,000)
Fees assessed by Commission for Debt Service	(285,000)	(285,000)	(285,000)
Other nonoperating revenues (expenses)	(673,000)	-	-
Total Nonoperating Revenues (expenses)	138,348,000	95,880,000	96,461,000
Increase/Decrease in Net Assets	35,773,000	(14,518,000)	(12,418,000)

**Marshall University Board of Governors
Meeting of April 9, 2025**

ITEM: Approval of Schedule of Fiscal Year 2025-2026 Tuition and Fee Rates

COMMITTEE: Finance, Audit and Facilities Planning Committee

RECOMMENDED ACTION: *Resolved*, that the Finance, Audit and Facilities Planning Committee does hereby recommend that the Marshall University Board of Governors approve the Schedule of Fiscal Year 2025-2026 Tuition and Fee Rates

STAFF MEMBER: Matt Tidd
Chief Financial Officer

BACKGROUND:

We are presenting the FY26 Tuition and Fee Rate schedule for approval.

The University is proposing an overall 2.5% increase to undergraduate and graduate resident tuition and fees. The University is proposing to maintain Non-Resident, International, and Metro undergraduate and graduate tuition and fee rates at the FY25 level. The University is proposing an average ~2.6% increase in Housing rates and a 4% increase in Dining rates. In addition, the University is proposing increases to Capital Fees and Auxiliary Fees. Various other tuition and fee pricing changes are captured in the accompanying schedules.

**Fee Planning Schedule- Per Semester
Academic Year 2025-26**

Institution: Marshall University

Student Institutional Level: Undergraduate

	Resident 2022-23	Resident 2023-24	Resident 2024-25	Resident 2025-2026	Increase (Decrease)	Non-Resident 2022-23	Non-Resident 2023-24	Non-Resident 2024-25	Non-Resident 2025-2026	Increase (Decrease)	Metro 2022-23	Metro 2023-24	Metro 2024-25	Metro 2025-2026	Increase (Decrease)
I. Regular Fees Charged to All Students															
a. Tuition and Required Education and General Fees	\$3,380	\$3,465	\$3,551	\$3,640	\$89	\$8,392	\$8,626	\$8,626	\$8,626	\$0	\$5,907	\$5,039	\$5,039	\$5,039	\$0
b. Required Educational and General Capital Fees															
i. System E&G Capital Fees	\$215	\$221	\$233	\$245	\$12	\$730	\$736	\$748	\$760	\$12	\$730	\$736	\$748	\$760	\$12
ii. Special Institutional E&G Capital Fees	\$232	\$244	\$250	\$256	\$6	\$232	\$244	\$250	\$256	\$6	\$232	\$244	\$250	\$256	\$6
c. Auxiliary and Auxiliary Capital Fees	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6
d. Student Success Fee	\$60	\$60	\$60	\$60	\$0	\$60	\$60	\$60	\$60	\$0	\$60	\$60	\$60	\$60	\$0
Total Student Fee Request	\$4,362	\$4,471	\$4,581	\$4,694	\$113	\$9,889	\$10,147	\$10,171	\$10,195	\$24	\$7,404	\$6,560	\$6,584	\$6,608	\$24
Percentage of Increase Requested Over Previous Year	2.0%	2.5%	2.5%	2.5%		0.9%	2.6%	0.2%	0.2%		1.2%	-11.4%	0.4%	0.4%	
Undergraduate College/Program Fees															
College of Arts & Media - Fine Arts	\$330	\$338	\$346	\$371	\$25	\$410	\$420	\$420	\$430	\$10	\$410	\$410	\$410	\$420	\$10
College of Arts & Media - Journalism & Mass Communication	\$110	\$113	\$116	\$141	\$25	\$193	\$198	\$198	\$208	\$10	\$193	\$193	\$193	\$203	\$10
College of Business	\$160	\$164	\$168	\$168	\$0	\$265	\$272	\$272	\$272	\$0	\$265	\$265	\$265	\$265	\$0
College of Education & Professional Development	\$200	\$205	\$200	\$200	\$0	\$200	\$205	\$200	\$200	\$0	\$200	\$200	\$200	\$200	\$0
College of Health Professions	\$210	\$215	\$215	\$215	\$0	\$470	\$482	\$482	\$482	\$0	\$470	\$470	\$470	\$470	\$0
College of Health Professions - Kinesiology	\$310	\$318	\$318	\$318	\$0	\$570	\$584	\$584	\$584	\$0	\$570	\$570	\$570	\$570	\$0
College of Health Professions - Clinical Laboratory Science, Communication Disorders, Dietetics	\$310	\$318	\$318	\$348	\$30	\$570	\$584	\$584	\$614	\$30	\$570	\$570	\$570	\$600	\$30
College of Health Professions - Nursing	\$570	\$584	\$584	\$640	\$56	\$825	\$846	\$846	\$901	\$55	\$825	\$825	\$825	\$880	\$55
College of Engineering and Computer Science	\$560	\$574	\$588	\$588	\$0	\$865	\$887	\$887	\$887	\$0	\$865	\$865	\$865	\$865	\$0
College of Liberal Arts	\$105	\$108	\$125	\$125	\$0	\$105	\$108	\$150	\$150	\$0	\$105	\$105	\$175	\$175	\$0
College of Science	\$175	\$179	\$184	\$190	\$6	\$220	\$226	\$226	\$232	\$6	\$220	\$220	\$220	\$218	-\$2

**Fee Planning Schedule- Per Semester
Academic Year 2025-26**

Marshall University

Student Institutional Level: Graduate

	Resident 2022-23	Resident 2023-24	Resident 2024-25	Resident 2025-2026	Increase (Decrease)	Non-Resident 2022-23	Non-Resident 2023-24	Non-Resident 2024-25	Non-Resident 2025-2026	Increase (Decrease)	Metro 2022-23	Metro 2023-24	Metro 2024-25	Metro 2025-2026	Increase (Decrease)
I. Regular Fees Charged to All Students															
a. Tuition and Required Education and General Fees	\$3,555	\$3,644	\$3,735	\$3,828	\$93	\$9,236	\$9,481	\$9,481	\$9,481	\$0	\$6,392	\$6,392	\$6,392	\$6,392	\$0
b. Required Educational and General Capital Fees															
i. System E&G Capital Fees	\$205	\$211	\$223	\$235	\$12	\$800	\$806	\$818	\$830	\$12	\$800	\$800	\$812	\$824	\$12
ii. Special Institutional E&G Capital Fees	\$232	\$244	\$250	\$256	\$6	\$232	\$244	\$250	\$256	\$6	\$232	\$244	\$250	\$256	\$6
c. Auxiliary and Auxiliary Capital Fees															
i. Standard Auxiliary Fees	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6
Total Student Fee Request	\$4,467	\$4,580	\$4,695	\$4,812	\$118	\$10,743	\$11,012	\$11,036	\$11,060	\$24	\$7,899	\$7,917	\$7,941	\$7,965	\$24
Percentage of Increase Requested Over Previous Year	0.6%	2.5%	2.5%	2.5%		0.2%	2.5%	0.2%	0.2%		0.3%	0.2%	0.3%		
Graduate College/Program Fees	Resident 2022-23	Resident 2023-24	Resident 2024-25	Resident 2025-2026	Increase (Decrease)	Non-Resident 2022-23	Non-Resident 2023-24	Non-Resident 2024-25	Non-Resident 2025-2026	Increase (Decrease)	Metro 2022-23	Metro 2023-24	Metro 2024-25	Metro 2025-2026	Increase (Decrease)
College of Arts & Media - Fine Arts	\$185	\$190	\$194	\$240	\$46	\$410	\$420	\$420	\$430	\$10	\$410	\$410	\$410	\$420	\$10
College of Arts & Media - Journalism & Mass Communication	\$110	\$113	\$116	\$141	\$25	\$193	\$198	\$198	\$208	\$10	\$193	\$193	\$193	\$203	\$10
College of Business	\$318	\$326	\$334	\$334	\$0	\$525	\$538	\$538	\$538	\$0	\$525	\$525	\$525	\$525	\$0
College of Education & Professional Development	\$50	\$51	\$50	\$50	\$0	\$50	\$51	\$50	\$50	\$0	\$50	\$50	\$50	\$50	\$0
College of Education & Professional Development - EdD/EdS, SP5Y, MA in Special ED, MAT/PBC	\$115	\$118	\$115	\$115	\$0	\$115	\$118	\$115	\$115	\$0	\$115	\$115	\$115	\$115	\$0
College of Health Professions	\$275	\$282	\$282	\$282	\$0	\$650	\$666	\$666	\$665	-\$1	\$650	\$650	\$650	\$665	\$15
College of Health Professions - Kinesiology	\$390	\$400	\$400	\$400	\$0	\$775	\$794	\$794	\$794	\$0	\$775	\$775	\$775	\$794	\$19
College of Health Professions - Communication Disorders, Dietetics	\$390	\$400	\$400	\$400	\$0	\$775	\$794	\$794	\$794	\$0	\$775	\$775	\$775	\$794	\$19
College of Health Professions - Nursing	\$550	\$564	\$564	\$564	\$0	\$945	\$969	\$969	\$969	\$0	\$945	\$945	\$945	\$969	\$24
College of Engineering and Computer Science	\$560	\$574	\$588	\$588	\$0	\$865	\$887	\$820	\$820	\$0	\$865	\$865	\$865	\$865	\$0
College of Liberal Arts	\$90	\$92	\$150	\$150	\$0	\$90	\$92	\$175	\$175	\$0	\$90	\$90	\$200	\$200	\$0
College of Liberal Arts - Psychology Doctorate	\$1,068	\$1,095	\$1,095	\$1,095	\$0	\$1,446	\$1,482	\$1,482	\$1,482	\$0	\$1,068	\$1,068	\$1,068	\$1,068	\$0
College of Science	\$175	\$179	\$184	\$190	\$6	\$220	\$226	\$226	\$226	\$0	\$220	\$220	\$220	\$208	-\$12
College of Science - Forensic Science	\$900	\$900	\$900	\$900	\$0	\$1,600	\$1,600	\$1,600	\$1,602	\$2	\$1,200	\$1,200	\$1,200	\$1,206	\$6

**Fee Planning Schedule- Per Semester
Academic Year 2025-26**

Institution: Marshall University

Student Institutional Level: School of Medicine - Professional/Medicine

I. Regular Fees Charged to All Students	Resident 2022-23	Resident 2023-24	Resident 2024-25	Resident 2025-2026	Increase (Decrease)	Non-Resident 2022-23	Non-Resident 2023-24	Non-Resident 2024-25	Non-Resident 2025-2026	Increase (Decrease)
a. Tuition and Required Education and General Fees										
i. M1 Class	\$11,276	\$11,558	\$11,847	\$12,143	\$296	\$27,360	\$28,044	\$28,044	\$28,044	\$0
ii. M2 Class - Trimester *	\$7,517	\$7,705	\$7,898	\$8,095	\$197	\$18,240	\$18,696	\$18,696	\$18,696	\$0
iii. M3 Class - Trimester	\$7,517	\$7,705	\$7,898	\$8,095	\$197	\$18,240	\$18,696	\$18,696	\$18,696	\$0
iv. M4 Class - Trimester	\$7,517	\$7,705	\$7,898	\$8,095	\$197	\$18,240	\$18,696	\$18,696	\$18,696	\$0
b. Required Educational and General Capital Fees										
i. System E&G Capital Fees	\$205	\$211	\$223	\$235	\$12	\$800	\$806	\$818	\$830	\$12
ii. Special Institutional E&G Capital Fees	\$238	\$244	\$250	\$256	\$6	\$238	\$244	\$250	\$256	\$6
c. Auxiliary and Auxiliary Capital Fees										
i. Standard Auxiliary Fees	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6
ii. Mandatory Auxiliary Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
iii. Auxiliary Capital Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Special Equity Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Student Fee Request										
i. M1 Class	\$12,194	\$12,494	\$12,807	\$13,127	\$320	\$28,873	\$29,575	\$29,599	\$29,623	\$24
ii. M2 Class - Trimester	\$8,435	\$8,641	\$8,858	\$9,079	\$221	\$19,753	\$20,227	\$20,251	\$20,275	\$24
iii. M3 Class - Trimester	\$8,435	\$8,641	\$8,858	\$9,079	\$221	\$19,753	\$20,227	\$20,251	\$20,275	\$24
iv. M4 Class - Trimester	\$8,435	\$8,641	\$8,858	\$9,079	\$221	\$19,753	\$20,227	\$20,251	\$20,275	\$24
Percentage of Increase Requested Over Previous Year										
i. M1 Class	0.26%	2.46%	2.50%	2.50%		0.11%	2.43%	0.08%	0.08%	
ii. M2 Class - Trimester	0.38%	2.44%	2.51%	2.50%		0.16%	2.40%	0.12%	0.12%	
iii. M3 Class - Trimester	0.38%	2.44%	2.51%	2.50%		0.16%	2.40%	0.12%	0.12%	
iv. M4 Class - Trimester	0.38%	2.44%	2.51%	2.50%		0.16%	2.40%	0.12%	0.12%	

**Fee Planning Schedule- Per Semester
Academic Year 2025-26**

Institution: Marshall University

Student Institutional Level: School of Medicine - Physician Assistant

	Resident 2022-23	Resident 2023-24	Resident 2024-25	Resident 2025-2026	Increase (Decrease)	Non-Resident 2022-23	Non-Resident 2023-24	Non-Resident 2024-25	Non-Resident 2025-2026	Increase (Decrease)
I. Regular Fees Charged to All Students										
a. Tuition and Required Education and General Fees	\$8,920	\$9,143	\$9,372	\$9,606	\$234	\$13,825	\$14,191	\$14,191	\$14,191	\$0
b. Required Educational and General Capital Fees										
i. System E&G Capital Fees	\$205	\$211	\$223	\$235	\$12	\$800	\$806	\$818	\$830	\$12
ii. Special Institutional E&G Capital Fees	\$238	\$244	\$250	\$256	\$6	\$238	\$244	\$250	\$250	\$6
c. Auxiliary and Auxiliary Capital Fees										
i. Standard Auxiliary Fees	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6
ii. Mandatory Auxiliary Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
iii. Auxiliary Capital Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Special Equity Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Student Fee Request	\$9,838	\$10,079	\$10,331	\$10,590	\$259	\$15,338	\$15,722	\$15,746	\$15,764	\$24
Percentage of Increase Requested Over Previous Year	0.3%	2.4%	2.5%	2.5%		0.2%	2.5%	0.2%	0.1%	

**Fee Planning Schedule- Per Semester
Academic Year 2025-26**

Institution: Marshall University

Student Institutional Level: School of Medicine - Graduate/Biomedical Science

I. Regular Fees Charged to All Students	Resident 2022-23	Resident 2023-24	Resident 2024-25	Resident 2025-2026	Increase (Decrease)	Non-Resident 2022-23	Non-Resident 2023-24	Non-Resident 2024-25	Non-Resident 2025-2026	Increase (Decrease)	Metro 2022-23	Metro 2023-24	Metro 2024-25	Metro 2025-2026	Increase (Decrease)
a. Tuition and Required Education and General Fees	\$4,722	\$4,839	\$4,960	\$5,084	\$124	\$10,158	\$10,432	\$10,432	\$10,432	\$0	\$6,678	\$6,678	\$6,678	\$6,678	\$0
b. Required Educational and General Capital Fees															
i. System E&G Capital Fees	\$205	\$211	\$223	\$235	\$12	\$800	\$806	\$818	\$830	\$12	\$800	\$800	\$812	\$824	\$12
ii. Special Institutional E&G Capital Fees	\$238	\$244	\$250	\$256	\$6	\$238	\$244	\$250	\$256	\$6	\$238	\$244	\$250	\$256	\$6
c. Auxiliary and Auxiliary Capital Fees															
i. Standard Auxiliary Fees	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6
ii. Mandatory Auxiliary Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
iii. Auxiliary Capital Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Special Equity Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Student Fee Request	\$5,640	\$5,775	\$5,920	\$6,068	\$148	\$11,671	\$11,963	\$11,987	\$12,011	\$24	\$8,191	\$8,203	\$8,227	\$8,251	\$24
Percentage of Increase Requested Over Previous Year	0.57%	2.39%	2.51%	2.50%		0.27%	2.50%	0.20%	0.20%		0.39%	0.15%	0.29%	0.29%	

**Fee Planning Schedule- Per Semester
Academic Year 2025-26**

Institution: Marshall University

Student Institutional Level: School of Physical Therapy - Doctorate

	Resident 2022-23	Resident 2023-24	Resident 2024-25	Resident 2025-2026	Increase (Decrease)	Non-Resident 2021-22	Non-Resident 2023-24	Non-Resident 2024-25	Non-Resident 2025-2026	Increase (Decrease)
I. Regular Fees Charged to All Students										
a. Tuition and Required Education and General Fees	\$6,388	\$6,548	\$6,712	\$6,712	\$0	\$9,891	\$10,666	\$10,666	\$10,666	\$0
b. Required Educational and General Capital Fees										
i. System E&G Capital Fees	\$205	\$211	\$223	\$235	\$12	\$800	\$806	\$818	\$830	\$12
ii. Special Institutional E&G Capital Fees	\$232	\$244	\$250	\$256	\$6	\$226	\$244	\$250	\$256	\$6
c. Auxiliary and Auxiliary Capital Fees										
i. Standard Auxiliary Fees	\$475	\$481	\$487	\$493	\$6	\$455	\$481	\$487	\$493	\$6
ii. Mandatory Auxiliary Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
iii. Auxiliary Capital Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Special Equity Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Student Fee Request	\$7,300	\$7,484	\$7,672	\$7,696	\$24	\$11,372	\$12,197	\$12,221	\$12,245	\$24
Percentage of Increase Requested Over Previous Year	4.7%	2.5%	2.5%	0.32%			2.6%	0.2%	0.20%	

**Fee Planning Schedule- Per Semester
Academic Year 2025-26**

Institution: Marshall University

Student Institutional Level: School of Pharmacy - Doctorate

	Resident 2022-23	Resident 2023-24	Resident 2024-25	Resident 2025-2026	Increase (Decrease)	Non-Resident 2022-23	Non-Resident 2023-24	Non-Resident 2024-25	Non-Resident 2025-2026	Increase (Decrease)
I. Regular Fees Charged to All Students										
a. Tuition and Required Education and General Fees										
i. P1 Class	\$11,084	\$11,361	\$10,800	\$10,600	(\$200)	\$18,276	\$18,732	\$19,106	\$19,106	\$0
ii. P2 Class	\$10,867	\$11,084	\$11,305	\$11,305	\$0	\$17,917	\$18,365	\$18,732	\$18,732	\$0
iii. P3 Class	\$11,033	\$10,867	\$11,085	\$11,085	\$0	\$17,580	\$18,020	\$18,380	\$18,380	\$0
iv. P4 Class - Trimester *	\$7,355	\$7,539	\$7,539	\$7,539	\$0	\$11,720	\$12,013	\$12,253	\$12,253	\$0
b. Required Educational and General Capital Fees										
i. System E&G Capital Fees	\$205	\$211	\$223	\$235	\$12	\$800	\$806	\$818	\$830	\$12
ii. Special Institutional E&G Capital Fees	\$232	\$244	\$250	\$256	\$6	\$232	\$244	\$250	\$256	\$6
c. Auxiliary and Auxiliary Capital Fees										
i. Standard Auxiliary Fees	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6
ii. Mandatory Auxiliary Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
iii. Auxiliary Capital Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Student Fee Request										
i. P1 Class	\$11,996	\$12,297	\$11,760	\$11,584	(\$176)	\$19,783	\$20,263	\$20,661	\$20,685	\$24
ii. P2 Class	\$11,779	\$12,020	\$12,265	\$12,289	\$24	\$19,424	\$19,896	\$20,287	\$20,311	\$24
iii. P3 Class	\$11,945	\$11,803	\$12,045	\$12,069	\$24	\$19,087	\$19,551	\$19,935	\$19,959	\$24
iv. P4 Class -Trimester	\$8,267	\$8,475	\$8,499	\$8,523	\$24	\$13,227	\$13,544	\$13,808	\$13,832	\$24
Percentage of Increase Requested Over Previous Year										
i. P1 Class	2.06%	2.51%	-4.37%	-1.49%		1.98%	2.43%	1.96%	0.12%	
ii. P2 Class	1.57%	2.05%	2.04%	0.20%		3.31%	2.43%	1.96%	0.12%	
iii. P3 Class	3.01%	-1.19%	2.05%	0.20%		1.52%	2.43%	1.97%	0.12%	
iv. P4 Class Trimester	3.00%	2.51%	0.28%	0.29%		1.53%	2.40%	1.95%	0.18%	
* P4 Class converted to trimester billings for experiential learning requirements summer 2016.										

**Fee Planning Schedule- Per Semester
Academic Year 2025-26**

Institution: Marshall University

Student Institutional Level: School of Pharmacy - Master in Pharmaceutical Sciences

	Resident 2022-23	Resident 2023-24	Resident 2024-25	Resident 2025-2026	Increase (Decrease)	Non-Resident 2022-23	Non-Resident 2023-24	Non-Resident 2024-25	Non-Resident 2025-2026	Increase (Decrease)	International 2022-23	International 2023-24	International 2024-25	International 2025-26	Increase (Decrease)
I. Regular Fees Charged to All Students															
a. Tuition and Required Education and General Fees	\$5,302	\$5,434	\$5,488	\$5,488	\$0	\$8,675	\$8,912	\$9,001	\$9,001	\$0	\$11,567	\$11,567	\$11,683	\$11,683	\$0
b. Required Educational and General Capital Fees															
i. System E&G Capital Fees	\$205	\$211	\$223	\$235	\$12	\$800	\$806	\$818	\$830	\$12	\$800	\$800	\$812	\$824	\$12
ii. Special Institutional E&G Capital Fees	\$232	\$244	\$250	\$256	\$6	\$232	\$244	\$250	\$256	\$6	\$232	\$244	\$250	\$256	\$6
c. Auxiliary and Auxiliary Capital Fees															
i. Standard Auxiliary Fees	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6
ii. Mandatory Auxiliary Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
iii. Auxiliary Capital Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Special Equity Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Student Fee Request	\$6,214	\$6,370	\$6,448	\$6,472	\$24	\$10,182	\$10,443	\$10,556	\$10,580	\$24	\$13,074	\$13,092	\$13,232	\$13,256	\$24
Percentage of Increase Requested Over Previous Year	2.2%	2.5%	1.2%	0.38%		2.0%	2.6%	1.1%	0.23%		2.0%	0.1%	1.1%	0.18%	

**Fee Planning Schedule- Per Semester
Academic Year 2025-26**

Institution: Marshall University

Student Institutional Level: Masters of Public Health

	Resident 2022-23	Resident 2023-24	Resident 2024-25	Resident 2025-2026	Increase (Decrease)	Non-Resident 2022-23	Non-Resident 2023-24	Non-Resident 2024-25	Non-Resident 2025-2026	Increase (Decrease)
I. Regular Fees Charged to All Students										
a. Tuition and Required Education and General Fees	\$6,383	\$6,543	\$6,707	\$6,707	\$0	\$14,041	\$14,412	\$14,412	\$14,412	\$0
b. Required Educational and General Capital Fees										
i. System E&G Capital Fees	\$205	\$211	\$223	\$235	\$12	\$800	\$806	\$818	\$830	\$12
ii. Special Institutional E&G Capital Fees	\$232	\$244	\$250	\$256	\$6	\$232	\$244	\$250	\$256	\$6
c. Auxiliary and Auxiliary Capital Fees										
i. Standard Auxiliary Fees	\$475	\$481	\$487	\$493	\$6	\$475	\$481	\$487	\$493	\$6
ii. Mandatory Auxiliary Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
iii. Auxiliary Capital Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Special Equity Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Student Fee Request	\$7,295	\$7,479	\$7,667	\$7,691	\$24	\$15,548	\$15,943	\$15,967	\$15,991	\$24
Percentage of Increase Requested Over Previous Year	4.7%	2.5%	2.5%	0.32%		4.7%	2.5%	0.1%	0.15%	

Fee Planning Schedule- Per Semester

Academic Year 2025-26

Institution: Marshall University

II. Special Fees and Charges	Rate Per Semester/ Occurrence 2022-23	Rate Per Semester/ Occurrence 2023-24	Rate Per Semester/ Occurrence 2024-25	Rate Per Semester/ Occurrence 2025-26	Increase (Decrease)
Enrollment Deposit:					
Undergraduate	\$100	\$100	\$100	\$100	-
International	\$500	\$500	\$500	\$500	-
School of Pharmacy	\$500	\$500	\$500	\$500	-
School of Physical Therapy	\$500	\$500	\$500	\$500	-
Doctor of Business Administration (DBA)	\$2,500	\$2,500	\$2,500	\$2,500	-
School of Medicine - Physician Assistant	\$1,000	\$1,000	\$1,000	\$1,000	-
Application Fees:					
Undergraduate/Graduate	\$40	\$40	\$40	\$40	-
Undergraduate/Graduate - Transfers	\$50	\$50	\$50	\$50	-
Undergraduate - Readmission	\$25	\$25	\$25	\$25	-
School of Medicine - Resident	\$75	\$75	\$75	\$75	-
School of Medicine - Non-Resident	\$100	\$100	\$100	\$100	-
School of Nursing	\$30	\$30	\$30	\$30	-
Masters of Public Health	\$30	\$30	\$30	\$30	-
School of Pharmacy	\$100	\$100	\$100	\$100	-
Dietetic Internship Program	\$25	\$25	\$25	\$25	-
International Application Fee	\$150	\$150	\$150	\$150	-
Course Fees:					
COEPD - EdD/EdS Advanced Program Course Fees - per credit hour	\$0	\$50	\$50	\$50	-
COEPD - Counseling (COUN 600) (one-time software fee)	\$0	\$0	\$0	\$500	\$500
COEPD -Music Education Majors Music Instrument Rental Fee (per Semester)	\$0	\$0	\$0	\$30	-
COHP-SOK - Activity Course Fee	\$40	\$40	\$40	\$40	-
COHP-MPH - Non-major Course Fee (per 3 hour course)	\$1,991	\$1,991	\$1,991	\$1,991	-
COHP - WVU Dietetics Internship Course Fee	\$0	\$0	\$2,000	\$2,000	-
SOP-MSPS - Non-major Course Fee (per 3 hour course)	\$945	\$945	\$945	\$945	-
SOP-Special Certification Course Fee	\$0	\$0	\$0	\$250	\$250
E-Delivery Course Fee (Distance Program Students excluded)	\$50	\$50	\$50	\$50	-
Aviation - Solo Flight Lab; incl 15 flight hours	\$6,100	\$6,100	\$6,100	\$6,295	\$195
Aviation - Private Pilot Cert ASEL Lab; incl 20 flight hours	\$7,800	\$7,800	\$7,800	\$8,050	\$250
Aviation - Instrument Certification Lab; incl 36 flight hours	\$14,000	\$14,000	\$14,000	\$14,448	\$448
Aviation - Commercial Phase I Lab; incl 52.5 flight hours	\$17,100	\$17,100	\$17,100	\$17,647	\$547
Aviation - Commercial Phase II ASEL Lab; incl 43.5 flight hours	\$13,900	\$13,900	\$13,900	\$14,345	\$445
Aviation - Initial CFI ASEL Lab; incl 20 flight hours	\$7,000	\$7,000	\$7,000	\$7,224	\$224
Aviation - CFII Lab; incl 10 flight hours	\$4,100	\$4,100	\$4,100	\$4,231	\$131
Aviation - Commercial AMEL Add-on Lab; incl 12 flight hours	\$6,800	\$6,800	\$6,800	\$7,018	\$218
Aviation Program Additional Resource Fees:					
Aviation - Cirrus SR20 Per Additional Hour	\$310	\$310	\$310	\$320	\$10
Aviation - Twin Engine Aircraft Per Additional Hour	\$500	\$500	\$500	\$516	\$16
Aviation - Frasca SR20 AATD Simulator Per Additional Hour	\$50	\$50	\$50	\$52	\$2

Fee Planning Schedule- Per Semester

Academic Year 2025-26

Institution: Marshall University

II. Special Fees and Charges	Rate Per Semester/ Occurrence 2022-23	Rate Per Semester/ Occurrence 2023-24	Rate Per Semester/ Occurrence 2024-25	Rate Per Semester/ Occurrence 2025-26	Increase (Decrease)
Special Program Fees (in lieu of regular tuition)					
High School E-Course Fee - per Credit Hour	\$75	\$25	\$25	\$25	-
Ohio High School STEM Program - per Credit Hour	\$167	\$167	\$25	\$25	-
High School Dual Enrollment - Course at Marshall Campus Facilities - per Credit Hour	\$145	\$25	\$25	\$25	-
Intensive English Program - per semester	\$4,500	\$4,500	\$4,500	\$4,500	-
Intensive English Program - online - per semester	\$3,200	\$3,200	\$3,200	\$3,200	-
Intensive English Program Special Weekly	\$322	\$322	\$322	\$322	-
wvROCKS Course Fee (Undergraduate) - per Credit Hour	\$250	\$250	\$250	\$250	-
Undergraduate Distance Programs (Specifically identified) - per semester Full-time	\$3,380	\$0	\$0	\$0	-
Graduate Distance Programs (Specifically identified) - per semester Full-time	\$3,555	\$0	\$0	\$0	-
Undergraduate Distance Program and Delivery (Specifically identified) - per semester Full-time	\$0	\$4,411	\$4,411	\$4,694	\$283
Graduate Distance Program and Delivery (Specifically identified) - per semester Full-time	\$0	\$4,707	\$4,695	\$4,812	\$118
Graduate Distance Program and Delivery - Doctor of Nursing Practice - per semester Full-time		\$5,940	\$5,940	\$5,940	-
MBA - On-line Program Fee	\$450	\$450	\$450	\$450	-
COHP Distance Dietetic Internship Certificate Program	discontinued	discontinued	discontinued	discontinued	
COHP Distance Dietetic Internship MS Program	\$5,832	\$5,832	\$5,832	\$6,754	\$922
COHP - WVU Health Dietetics Internship	\$0	\$0	\$2,000	\$2,000	-
COHP St. Mary's Program Fee - per credit hour	\$0	\$0	\$340	\$340	-
COHP St. Mary's Program Fee - per Semester	\$0	\$0	\$4,080	\$4,080	-
COHP St. Mary's Lab Fee - - per Semester	\$0	\$0	\$100	\$100	-
LCOB Center for Exec Ed and Certification				\$0	-
Business DBA Program - per Credit Hour	\$850	\$950	\$950	\$950	-
Course for Senior Citizens - per Course	\$50	\$50	\$50	\$50	-
Other Fees:					
CLEP/DANTES Testing	\$25	\$25	\$25	\$25	-
Music Instrument Late Fee	\$0	\$0	\$0	\$10	\$10
International Student Fee	\$200	\$200	\$200	\$200	-
Late Registration/Payment Fee	\$25	\$25	\$25	\$25	-
Meal Card/I. D. Replacement	\$20	\$20	\$20	\$20	-
MUGC Alternative Assessment (Per Credit Hour)	\$25	\$25	\$25	\$25	-
Pharmacy - Matriculation Fee (Annual - Year 1 Only)	\$270	\$270	\$420	\$420	-
Pharmacy - Practice Ready Fee (Annual Year 2 Only)	\$390	\$390	\$420	\$420	-
Pharmacy - Practice Ready Fee (Annual Year 3-4 Only)	\$390	\$390	\$420	\$420	-
Pharmacy - Progression Fee (Annual)	\$390	\$390	\$0	\$0	-
Pharmacy - Simulation Fee (Annual Year 1-2-3 Only)	\$350	\$350	\$350	\$350	-
Pharmacy - iPad Fee (Annual Year 1-2 Only)	250.00	\$250	\$260	\$260	-
Pharmacy - iPad Fee (Annual Year 3 Only)	350.00	\$350	\$200	\$200	-
Regents' BA Degree Evaluation	\$300	\$300	\$300	\$300	-
Regents' BA Posting Fee (Per credit hour awarded)	\$10	\$10	\$10	\$10	-
Reinstatement Fee - Course Schedule	\$25	\$25	\$25	\$25	-
Returned Check Fee	\$25	\$25	\$25	\$25	-
Revalidation of Credit Fee (Per Hour)	\$25	\$25	\$25	\$25	-

Fee Planning Schedule- Per Semester

Academic Year 2025-26

Institution: Marshall University

II. Special Fees and Charges	Rate Per Semester/ Occurrence 2022-23	Rate Per Semester/ Occurrence 2023-24	Rate Per Semester/ Occurrence 2024-25	Rate Per Semester/ Occurrence 2025-26	Increase (Decrease)
Other Fees (continued):					
Study Abroad Application/advising/shipping fee - one-time	\$150	\$150	\$150	\$150	-
Study Abroad Program Registration Fee - per Program	\$100	\$100	\$100	\$100	-
Transcript - paper	\$10	\$10	\$10	\$10	-
Transcript - electronic	\$12	\$12	\$12	\$12	-
Transfer Evaluation Fee	\$50	\$50	\$50	\$50	-
University College - Placement Testing Fee	\$35	\$35	\$35	\$35	-
Visiting Student Credential Fee - SOM	\$50	\$50	\$50	\$50	-
Diploma Fees:					
Certificate Fee	\$15	\$15	\$15	\$15	-
Associate Degree	\$50	\$50	\$50	\$50	-
Baccalaureate Degree	\$50	\$50	\$50	\$50	-
Master's Degree	\$50	\$50	\$50	\$50	-
Diploma Replacement	\$50	\$50	\$50	\$50	-
First Professional Degree	\$100	\$100	\$100	\$100	-
Doctoral Degree	\$100	\$100	\$100	\$100	-
Residence Services Fees:					
Transfer Buyout	\$0	\$0	\$1,000	\$1,000	-
Mid-Leasing Apartment Change (Studio)	\$0	\$0	\$250	\$250	-
Mid-Leasing Apartment Change (2 Bedroom)	\$0	\$0	\$350	\$350	-
Unauthorized Single Occupancy (per night)	\$0	\$0	\$75	\$75	-
Holderby Storage Rate	\$0	\$40	\$60	\$60	-
Holderby A/C Rental	\$0	\$75	\$0	\$0	-
Improper Check-out Fee - Dorm	\$50	\$50	\$75	\$75	-
Mail Box - Re-Key (Per Lock)	\$30	\$30	\$30	\$30	-
Reservation Deposit	\$200	\$200	\$200	\$200	-
Room Re-Key (per lock)	\$50	\$50	\$75	\$75	-
Safe Rental Program through College Products					
One Semester Rental	\$0	\$0	\$65	\$65	-
Academic Year Rental (Fall & Spring Semesters)	\$0	\$0	\$85	\$85	-
12-Month Rental (Fall, Spring, & Summer Semesters)	\$0	\$0	\$105	\$105	-
10-Week Summer Term	\$0	\$0	\$65	\$65	-
5-Week Summer Term	\$0	\$0	\$55	\$55	-
Safe Purchase	\$0	\$0	\$145	\$145	-

Fee Planning Schedule- Per Semester

Academic Year 2025-26

Institution: Marshall University

	Rate Per Semester 2022-23	Rate Per Semester 2023-24	Rate Per Semester 2024-25	Rate Per Semester 2025-26	Increase (Decrease)
III. Room and Board Charges					
Holderby Hall					
Deluxe Single	\$3,394	\$2,500	\$0	\$0	\$0
Twin Towers:					
Deluxe Single	\$3,871	\$3,871	\$3,987	\$4,087	\$100
Double Room	\$2,916	\$2,989	\$3,079	\$3,156	\$77
Buskirk:					
Deluxe Single	\$3,871	\$3,871	\$3,987	\$4,087	\$100
Double	\$2,916	\$2,989	\$3,079	\$3,156	\$77
Marshall Commons:					
Single Room Suite	\$4,218	\$4,218	\$4,345	\$4,454	\$109
Double Room Suite	\$3,399	\$3,501	\$3,606	\$3,714	\$108
First Year Residents Hall (Capstone)					
Double Room with Bath	\$3,668	\$3,778	\$3,892	\$4,009	\$117
Single with bath	\$5,990	\$5,990	\$5,990	\$6,170	\$180
Fairfield Landing - <u>monthly rates</u>					
Studio Unit	\$939	\$950	\$970	\$995	\$25
2 Bedroom Unit	\$1,398	\$1,425	\$1,450	\$1,485	\$35
One Bedroom in 2 Bedroom Unit	\$723	\$740	\$755	\$775	\$20
Summer Housing					
Single Room	\$1,210	\$1,210	\$1,246	\$1,283	\$37
Double Room	\$890	\$910	\$937	\$965	\$28
Early Arrival / Break Housing					
Single Room	\$40	\$40	\$40	\$40	-
Double Room	\$30	\$30	\$30	\$30	-
Off-Campus Overflow (Used only when needed)					
Single occupancy/per day	\$40	\$40	\$40	\$40	-
Double occupancy/per day	\$30	\$30	\$30	\$30	-
Meal Plans					
10 Meals per week + \$500 Flex with 10 bonus anytime meals	\$2,034	\$2,109	\$2,172	\$2,259	\$87
10 Meals per week + \$700 Flex with 20 bonus anytime meals	\$2,240	\$2,318	\$2,388	\$2,484	\$96
10 Meals per week + \$935 Flex	\$2,391	\$2,468	\$2,542	\$2,643	\$101
14 Meals per week + \$500 Flex with 10 bonus anytime meals	\$2,252	\$2,341	\$2,411	\$2,507	\$96
14 Meals per week + \$700 Flex with 20 bonus anytime meals	\$2,549	\$2,640	\$2,719	\$2,828	\$109
14 Meals per week + \$935 Flex	\$2,700	\$2,791	\$2,875	\$2,990	\$115
175 Meals per semester + 500 Flex (New FY23)	\$2,165	\$2,246	\$2,313	\$2,406	\$93
175 Meals per semester + 700 Flex (New FY23)	\$2,373	\$2,457	\$2,531	\$2,632	\$101
175 Meals per semester + 935 Flex (New FY23)	\$2,582	\$2,687	\$2,768	\$2,879	\$111
Commuter Meal Plans					
30 Meals + \$200 Flex Dollars	\$451	\$458	\$472	\$491	\$19
50 Meals + \$100 Flex Dollars	\$505	\$519	\$535	\$556	\$21
50 Meals + \$350 Flex Dollars	\$762	\$776	\$799	\$831	\$32
50 Meals + \$600 Flex Dollars	\$1,022	\$1,036	\$1,067	\$1,110	\$43
Summer - 19 Meals per week	\$648	\$680	\$700	\$742	\$42

Fee Planning Schedule- Per Semester
Academic Year 2025-26
Institution: Marshall University

	Rate Per Semester/ Occurrence 2022-23	Rate Per Semester/ Occurrence 2023-24	Requested Rate Per Semester/ Occurrence 2024-25	Requested Rate Per Semester/ Occurrence 2025-26	Semester/ Occurrence (Decrease)
II-A. Other Institutional Fees					
COE					
COE - Program for Individuals with Autism Spectrum Disorder	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	-
COE - Summer Program for Individuals with ASD	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	-
COE - Autism Employment Workshop, per participant	\$500.00	\$500.00	\$500.00	\$500.00	-
COE - Autism Specific Training and Consult - per hour	\$150.00	\$150.00	\$150.00	\$150.00	-
COE - Autism Mentor Training - per participant	\$250.00	\$250.00	\$250.00	\$250.00	-
COE - Autism Leadership Institute - per participant	\$500.00	\$500.00	\$500.00	\$500.00	-
COE - Autism Discovery Group - per semester	\$500.00	\$500.00	\$500.00	\$1,500.00	\$1,000
COE - Autism Behavioral & Psychological Evaluations - sliding scale	\$1,300.00	up to \$1,300.00	up to \$1,300.00	up to \$1,300.00	-
GSEPD - Summer Program (PreK - 12), per participant	\$100.00	\$100.00	\$100.00	\$100.00	-
GSPEP - Clinical Services, per visit	\$20.00	\$20.00	\$20.00	\$20.00	-
COLA					
Psychology Clinic Fees	\$20.00	\$20.00	\$20.00	\$20.00	-
Psychotherapy, couples & family therapy, each per visit Assessment	\$100.00	\$100.00	\$100.00	\$100.00	-
Computing Services					
CD/DVD Duplicating and Printing Service:					
Production runs < 100, each CD	\$1.50	\$1.50	\$1.50	\$1.50	-
Production runs < 100, each DVD	\$2.50	\$2.50	\$2.50	\$2.50	-
Printing or Duplicating:					
Laser Print 8.5" x 11" or 11" x 17" - black/white, per page	\$0.10	\$0.10	\$0.10	\$0.10	-
Laser Print 8.5" x 11" or 11" x 17" - full color, per page	\$0.20	\$0.20	\$0.20	\$0.20	-
Other Computing Service Charges:					
Charge for investigation, testimony, due process discovery and documentation of verified/convicted violation of policy or law - per person per hour	\$60.00	\$60.00	\$60.00	\$60.00	-
Charge for first offense Copyright infringement reconnection to the network involving less than 1 hour cumulative investigation time - per person per hour	\$50.00	\$50.00	\$50.00	\$50.00	-
Charge for second offense Copyright infringement reconnection to the network involving less than 1 hour cumulative investigation time - per person per hour	\$100.00	\$100.00	\$100.00	\$100.00	-
Assist with backup of customer data - per hour	\$50.00	\$50.00	\$50.00	\$50.00	-
Assessment Consultation & Installation of Network card, new Memory SIMM/DIMMs or additional Devices (Hard Drives, CD-R/RW,DVD, etc.) in existing supported computer - per hour	\$35.00	\$35.00	\$35.00	\$35.00	-
Virus Removal and Restoration If using non-standard image - per hour (one hour minimum)	\$35.00	\$35.00	\$35.00	\$35.00	-
Software Installation and Removal Assistance other than Supported image - per hour	\$35.00	\$35.00	\$35.00	\$35.00	-
Assistance with Desktop or Notebook Hardware Exceeding Initial Diagnosis in/out of warranty - per hour	\$35.00	\$35.00	\$35.00	\$35.00	-
File Backup/Restore due to other than equipment failure (includes network restore to V: drive, apps etc.) - per Hour	\$50.00	\$50.00	\$50.00	\$50.00	-
Network cable category 6 - 25 ft.	\$10.00	\$10.00	\$10.00	\$10.00	-
Network cable category 6 - 14 ft.	\$8.00	\$8.00	\$8.00	\$8.00	-

**Fee Planning Schedule- Per Semester
Academic Year 2025-26
Institution: Marshall University**

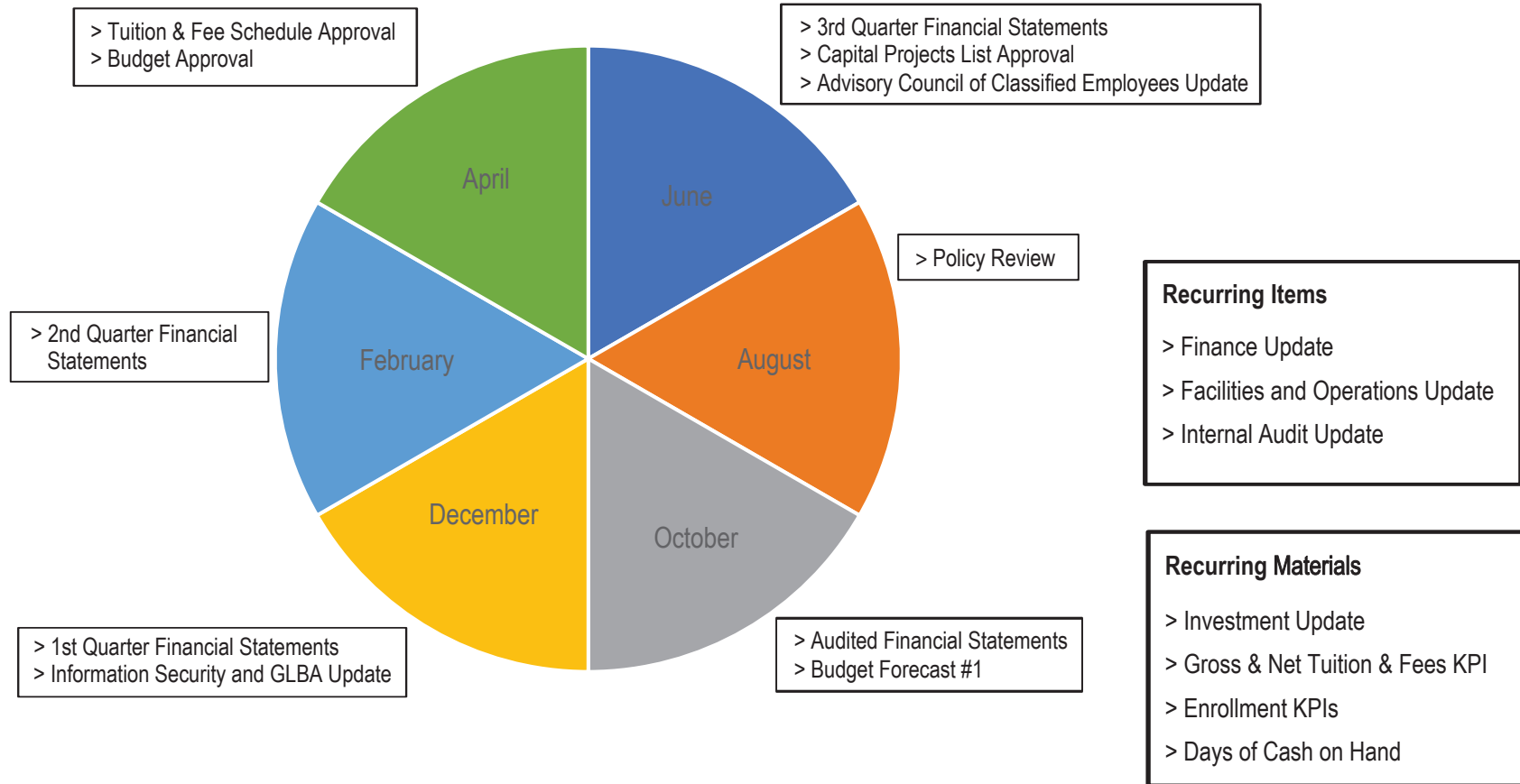
	Rate Per Semester/ Occurrence 2022-23	Rate Per Semester/ Occurrence 2023-24	Requested Rate Per Semester/ Occurrence 2024-25	Requested Rate Per Semester/ Occurrence 2025-26	Semester/ Occurrence (Decrease)
II-A. Other Institutional Fees					
H.E.L.P. Center					-
Tutoring Services (per semester at one hour per week)					-
Resident, per hour	\$450.00	\$450.00	\$450.00	\$450.00	-
Metro, per hour	\$500.00	\$500.00	\$500.00	\$500.00	-
Non-resident, per hour	\$650.00	\$650.00	\$650.00	\$650.00	-
Study Skills/Test-taking Strategies Workshop	\$250.00	\$250.00	\$250.00	\$250.00	-
International Programs					-
Student Arrival Fees, Htgn.	\$50.00	\$50.00	\$50.00	\$50.00	-
Student Arrival Fees, Chas.	\$150.00	\$150.00	\$150.00	\$150.00	-
LEAP	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	-
Library - Information Technology					-
Overdue Fines - book, per day	\$0.25	\$0.25	\$0.25	\$0.25	-
Overdue Fines - video/dvd/multimedia, per day	\$1.00	\$1.00	\$1.00	\$1.00	-
Overdue Fines - reserve item, per hour	\$1.00	\$1.00	\$1.00	\$1.00	-
Overdue Fines - each ILL item, per day	\$1.00	\$1.00	\$1.00	\$1.00	-
Overdue Fines - MAXIMUM for overdue item	\$20.00	\$20.00	\$20.00	\$20.00	-
Overdue Fines - MAXIMUM for ILL overdue item	\$50.00	\$50.00	\$50.00	\$50.00	-
Overdue Fines - Holds not returned by req. date, per day	\$2.00	\$2.00	\$2.00	\$2.00	-
Long Overdues (after 28 days) - replacement cost plus fee	Repl cost + 25.00	Repl cost + 25.00	Repl cost + 25.00	Repl cost + 25.00	-
Lost items - replacement cost plus fee	Repl cost + 25.00	Repl cost + 25.00	Repl cost + 25.00	Repl cost + 25.00	-
Damaged Items (was previously rebinding cost)	Replacement cost	Replacement cost	Replacement cost	Replacement cost	-
ILL Borrowing - photocopied materials, per page	\$0.10	\$0.10	\$0.10	\$0.10	-
ILL Borrowing - Rush document, Max request for patron based on patron type, charge per excess request	\$1.00	\$1.00	\$1.00	\$1.00	-
ILL Borrowing - Rush document, fee for items ordered but not picked up	\$10.00	\$10.00	\$10.00	\$10.00	-
ILL Borrowing - Rebinding damaged item	\$25.00	\$25.00	\$25.00	\$25.00	-
ILL Borrowing - Lost Item Processing Fee plus invoice charge for replacement	Replacement cost + 100.00	Replacement cost + 100.00	Replacement cost + 100.00	Replacement cost + 100.00	-
Fax - request fee in addition to standard applicable fee, per request	\$5.00	\$5.00	\$5.00	\$5.00	-
Rush - request fee in addition to standard applicable fee, per request	\$10.00	\$10.00	\$10.00	\$10.00	-
Non-Pickup Fee after date due for each loan	\$5.00	\$5.00	\$5.00	\$5.00	-
Non-Pickup Fee after 30 days from date due for each loan, per article	\$5.00	\$5.00	\$5.00	\$5.00	-
Special Collections - Research requests fee < 2 hours, per hour	\$25.00	\$25.00	\$25.00	\$25.00	-
Special Collections - Maximum Research Fee, per hour, if nothing found	\$25.00	\$25.00	\$25.00	\$25.00	-
Special Collections - Reproduction Fees, per page (library only)	\$0.25	\$0.25	\$0.25	\$0.25	-
Special Collections - Postage and handling, no more than 50 pages	\$5.00	\$5.00	\$5.00	\$5.00	-
Special Collections - Still Image, per image					-
Photographic print (black and white), 4 x 5	\$5.00	\$5.00	\$5.00	\$5.00	-
Photographic print (black and white), 5 x 7	\$10.00	\$10.00	\$10.00	\$10.00	-
Photographic print (black and white), 8 x 10	\$20.00	\$20.00	\$20.00	\$20.00	-
Digital Images (500 dpi or less)	\$5.00	\$5.00	\$5.00	\$5.00	-
Digital Images (600 dpi or less)	\$7.00	\$7.00	\$7.00	\$7.00	-
Images taken if patron does own scanning, per image	\$0.50	\$0.50	\$0.50	\$0.50	-
Moving Images - Transfer 16mm or video tape to DVD (\$5 per clip; \$20 minimum)	\$20.00	\$20.00	\$20.00	\$20.00	-
Moving Images - Duplicate existing digitized media to DVD (\$2.50 per clip; \$10 minimum)	\$10.00	\$10.00	\$10.00	\$10.00	-
Special Collections - Lab School Transcripts	\$10.00	\$10.00	\$10.00	\$10.00	-
Special Collections - Lab School Transcripts (per additional copy)	\$2.50	\$2.50	\$2.50	\$2.50	-

**Fee Planning Schedule- Per Semester
Academic Year 2025-26
Institution: Marshall University**

	Rate Per Semester/ Occurrence 2022-23	Rate Per Semester/ Occurrence 2023-24	Requested Rate Per Semester/ Occurrence 2024-25	Requested Rate Per Semester/ Occurrence 2025-26	Semester/ Occurrence (Decrease)
II-A. Other Institutional Fees					
Parking/Public Safety					
Parking - Evening Permits, per semester	\$55.00	\$55.00	\$55.00	\$55.00	-
Parking - Surface Lots, per semester	\$85.00	\$85.00	\$85.00	\$85.00	-
Parking - 3rd Avenue and Smith Hall Parking Facilities, per semester	\$135.00	\$135.00	\$135.00	\$135.00	-
Parking - 6th Avenue Parking Facility, per month	\$30.00	\$30.00	\$30.00	\$30.00	-
Parking - 6th Avenue Parking Facility, per hour	\$0.50	\$0.50	\$0.50	\$0.50	-
Parking - 6th Avenue Parking Facility, Lost Ticket Fee	\$10.00	\$10.00	\$10.00	\$10.00	-
Parking - Temporary					-
Per Day	\$3.00	\$3.00	\$3.00	\$3.00	-
Per Week	\$15.00	\$15.00	\$15.00	\$15.00	-
Per Month	\$50.00	\$50.00	\$50.00	\$50.00	-
Parking Fines - Various	\$10.00	\$10.00	\$10.00	\$10.00	-
Parking Fine - Handicapped Space (24 hr/per incident)	\$100.00	\$100.00	\$100.00	\$100.00	-
Parking Fine - Expired time on meter (7am -7pm/per incident)	\$5.00	\$5.00	\$5.00	\$5.00	-
Parking Meters - Corbly Hall, per hour	\$1.00	\$1.00	\$1.00	\$1.00	-
Parking Meters - Surface Lots, per hour	\$0.50	\$0.50	\$0.50	\$0.50	-
Parking - Replaced Permit	\$20.00	\$20.00	\$20.00	\$20.00	-
Public Safety - Fingerprinting, per occurrence	\$20.00	\$20.00	\$20.00	\$20.00	-
Public Safety - Incident Report copy, per report	\$20.00	\$20.00	\$20.00	\$20.00	-
Student Affairs					
AOD education, prevention and intervention classes - first offense	\$50.00	\$50.00	\$50.00	\$50.00	-
AOD education, prevention and intervention classes - 2nd offense	\$100.00	\$100.00	\$100.00	\$100.00	-
AOD education, prevention and intervention classes - 3rd offense	\$150.00	\$150.00	\$150.00	\$150.00	-
School of Medicine/School of Pharmacy/School of Physical Therapy/College of Health Professions					
Background Check	At Cost	At Cost	At Cost	At Cost	-
Student Health Insurance	At Cost	At Cost	At Cost	At Cost	-
Charges for reimbursement of expenses in complying with Freedom of Information Act requests:					
Print document cost - per page	\$0.50	\$0.50	\$0.50	\$0.50	-
Fax Transmission - per page	\$2.00	\$2.00	\$2.00	\$2.00	-
Postage - 1st Class USPS Mail	At Cost	At Cost	At Cost	At Cost	-
Electronic document cost - per page	\$1.00	\$1.00	\$1.00	\$1.00	-
Create CD for transmission of electronic documents (includes 1st Class USPS Mail) - per CD	\$10.00	\$10.00	\$10.00	\$10.00	-
Fairfeild Landing - short stay charges					
Short term 3-6 month lease - Additional charge per month	\$50.00	\$50.00	\$50.00	\$50.00	-
Short term 1 month lease - Additional charge per month	\$100.00	\$100.00	\$100.00	\$100.00	-
Short term 2 month lease - Additional charge per month	\$75.00	\$75.00	\$75.00	\$75.00	-
Studio short stay for student recruitment / per night	\$80.00	\$80.00	\$80.00	\$80.00	-
2 bedroom short stay for student recruitment / per night	\$125.00	\$125.00	\$125.00	\$125.00	-
Studio short stay / per night	\$85.00	\$85.00	\$85.00	\$85.00	-
Studio short stay / per week	\$447.00	\$447.00	\$447.00	\$447.00	-
2 bedroom short stay / per night	\$130.00	\$130.00	\$130.00	\$130.00	-
2 bedroom short stay / per week	\$690.00	\$690.00	\$690.00	\$690.00	-

Annual Activity Calendar

Finance, Audit and Facilities Planning Committee



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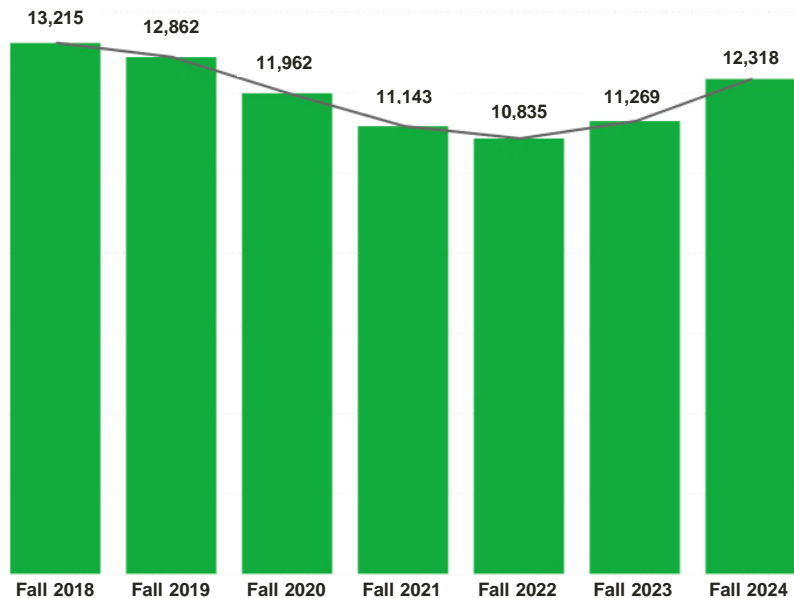
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Grow Students, Not Fees

REVERSING A 13-YEAR DECLINE

ENROLLMENT OUR PLAN IS WORKING



FY25 RESULTS

Total Enrollment: +9.3%

- ✓ First-Time Freshmen: +5.6%
- ✓ Metro Enrollment: +12.6%
- ✓ Graduate Programs: +6.5%
- ✓ Retention: 72% (-6.5%)

FY26 ASSUMPTIONS

Total Enrollment: +1%

- ✓ First-Time Freshmen: +4.7%
- ✓ Metro Enrollment: Flat
- ✓ Graduate Programs: +2.0%
- ✓ Retention: 74% (+1.8%)

Grow Students, Not Fees

TUITION/FEES AND AFFORDABILITY

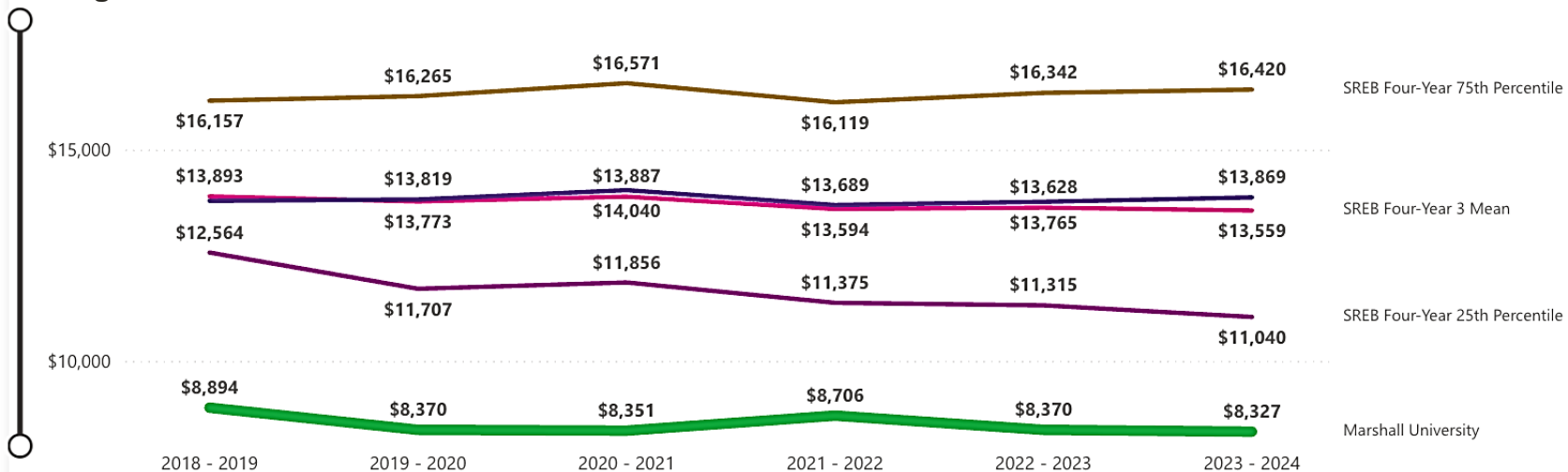
2026 Budgeted Revenues

\$358.7M



Comparison to Southern Regional Education Board (SREB) 4-Year Institutions

Average Net Price



Sources: Integrated Postsecondary Education Data System (IPEDS) and College Scorecard, U. S. Department of Education

Grow Students, Not Fees

TUITION/FEES AND RETURN ON INVESTMENT

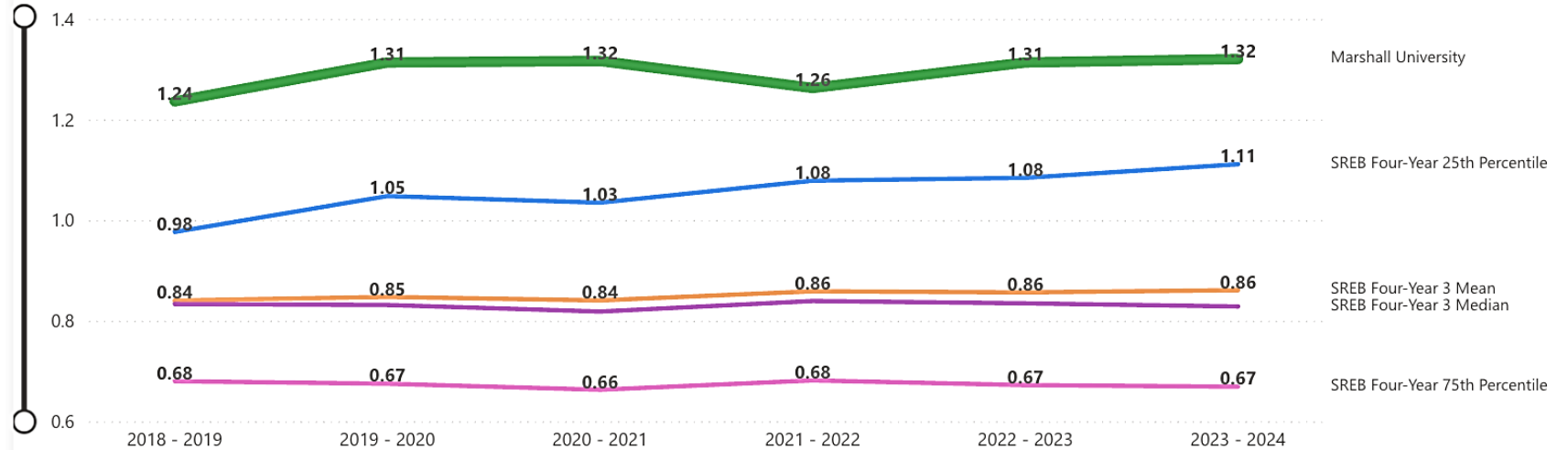
2026 Budgeted Revenues

\$358.7M



Comparison to Southern Regional Education Board (SREB) 4-Year Institutions

Earnings Ratio



Sources: Integrated Postsecondary Education Data System (IPEDS) and College Scorecard, U. S. Department of Education

Grow Students, Not Fees

PROPOSED FY26 TUITION & FEES

	PAST			BUDGET	FUTURE		
	FY23	FY24	FY25	FY26	FY27	FY28	FY29
UNDERGRADUATE							
Resident	\$ 4,362	\$ 4,471	\$ 4,581	\$ 4,694	\$ 4,810	\$ 4,929	\$ 5,000
Online	\$ 3,980	\$ 4,411	\$ 4,521	\$ 4,634	\$ 4,750	\$ 4,869	\$ 4,990
Metro	\$ 7,404	\$ 6,560	\$ 6,584	\$ 6,608	\$ 6,632	\$ 6,656	\$ 6,680
Non-Resident	\$ 9,889	\$ 10,147	\$ 10,171	\$ 10,195	\$ 10,219	\$ 10,243	\$ 10,267

	PAST			BUDGET	FUTURE		
	FY23	FY24	FY25	FY26	FY27	FY28	FY29
GRADUATE							
Resident	\$ 4,467	\$ 4,580	\$ 4,695	\$ 4,812	\$ 4,933	\$ 5,056	\$ 5,182
Online	\$ 4,005	\$ 4,580	\$ 4,695	\$ 4,812	\$ 4,933	\$ 5,056	\$ 5,182
Metro	\$ 7,899	\$ 7,917	\$ 7,941	\$ 7,965	\$ 7,989	\$ 8,013	\$ 8,037
Non-Resident	\$ 10,743	\$ 11,012	\$ 11,036	\$ 11,060	\$ 11,084	\$ 11,108	\$ 11,132

FY26 Tuition and Fee Rate Proposal

- **+2.5%** Undergrad/Graduate Resident
 - Favorable compared to inflation (and peers)
 - Undergraduate Residents: +\$226 annually
 - Graduate Residents: +\$236 annually
- **Flat** Non-Resident and Metro
- **School of Medicine**
 - +\$2,000 Resident
 - +\$3,000 Non-Resident
- **Increases in:**
 - Capital Fee: +\$24/year
 - Rec Center Fee: +\$12/year
 - Auxiliary Fee: +\$12/year

Grow Students, Not Fees

TUITION & FEES + ROOM/BOARD

First-Year (Freshman) Costs

Resident	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Tuition and Fees	\$ 4,362	\$ 4,471	\$ 4,581	\$ 4,694	\$ 4,810	\$ 4,932	\$ 5,000
Room and Board	\$ 5,920	\$ 6,119	\$ 6,303	\$ 6,492	\$ 6,686	\$ 6,887	\$ 7,094
Total	\$ 10,222	\$ 10,530	\$ 10,884	\$ 11,303	\$ 11,618	\$ 11,887	\$ 12,094
% Change	2.55%	3.01%	3.36%	2.79%	2.79%	2.32%	1.74%
Metro	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Tuition and Fees	\$ 7,344	\$ 6,500	\$ 6,584	\$ 6,608	\$ 6,656	\$ 6,680	\$ 6,680
Room and Board	\$ 5,920	\$ 6,119	\$ 6,303	\$ 6,492	\$ 6,687	\$ 6,887	\$ 7,094
Total	\$ 13,264	\$ 12,619	\$ 12,887	\$ 13,124	\$ 13,342	\$ 13,567	\$ 13,774
% Change	1.95%	-4.86%	2.12%	1.65%	1.67%	1.68%	1.53%
Non-Resident	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Tuition and Fees	\$ 9,829	\$ 10,075	\$ 10,171	\$ 10,195	\$ 10,243	\$ 10,267	\$ 10,267
Room and Board	\$ 5,920	\$ 6,119	\$ 6,303	\$ 6,492	\$ 6,686	\$ 6,887	\$ 7,094
Total	\$ 15,749	\$ 16,194	\$ 16,474	\$ 16,711	\$ 16,929	\$ 17,154	\$ 17,361
% Change	1.64%	2.83%	1.73%	1.29%	1.31%	1.33%	1.20%

- For 2026, **online programs** remain priced at the **Resident levels**.
- The **average room rate** proposed is an increase of **2.6%**.
- We propose limiting **meal plan** increases to **4%** (relative to inflation and Sodexo's 3.7% cost pass-through).

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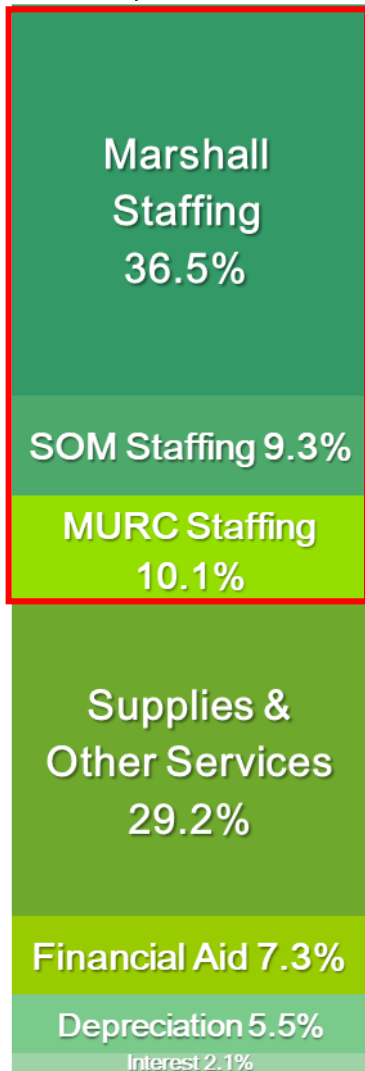
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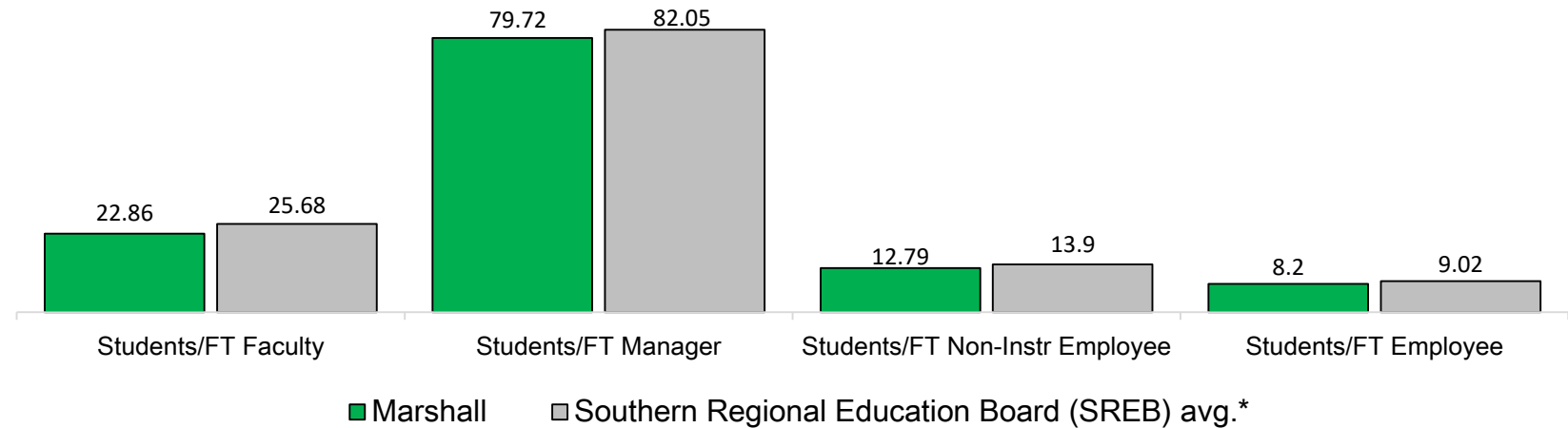
Invest in our Team

STAFFING TRENDS

2026 Budgeted Expenses
\$371.1M



Monitoring Staffing to Mirror Enrollment



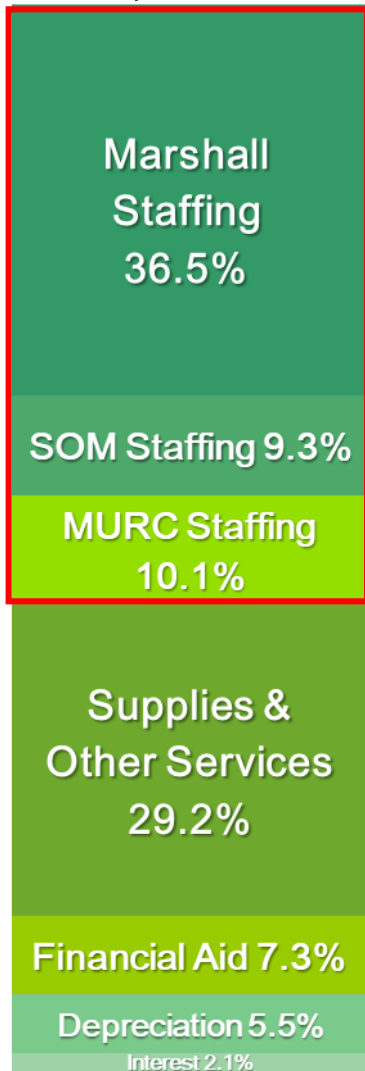
- Strategic Hiring Committee → No New Positions
- Operation CORE Strength → Best-in-Class Ratios
- Staffed for 12,800 Students (12-18 months of growth)

*Source: Integrated Postsecondary Education Data System (IPEDS), National Center for Education Statistics, U.S. Department of Education, 2023-24; excludes School of Medicine employees.

Invest in our Team

OPERATION CORE STRENGTH

2026 Budgeted Expenses
\$371.1M



Objectives

- Ensure employees are strategically positioned in roles that maximize skills, knowledge and abilities.
- Improve decision-making and resource allocation.
- Align talent with university's strategic priorities.
- Enhance organizational effectiveness and efficiency by removing barriers to the flow of information and work, and optimizing spans of control.

Actions To-Date

- Current state analysis of organizational structure completed
- Cabinet members identified industry staffing benchmarks for each area of responsibility; then developed one-page draft action plans to "right-size" their operations
- Dashboard developed to compare staffing levels with regional peer institutions using CUPA* data to identify broad areas of under- and over-staffing

Next Steps

- Compare Cabinet benchmarks/draft action plans with CUPA dashboard
- Refine Cabinet-level action plans accordingly, followed by creation of comprehensive future-state organizational structure
- Develop dashboard to help Cabinet monitor their staffing vs benchmarks/ideal state "at-a-glance"; green dashboard means backfills and budgeted positions may be filled; yellow or red dashboard, case must be made to Strategic Hiring Committee

Invest in our Team

PAY RAISES → MARKET RATES

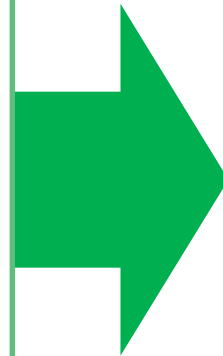
FY25 ACTIONS

State Funded

- \$1,000 Lump Sum
- +1% Base Increase

Market Equity Adjustments

- \$1M from Save-to-Serve
- Distributed based on Compa-ratio (position relative to mid-point)



FY26 BUDGET

State Funded

- No State-funded increases

Market Equity Adjustments

- \$369K to fund minimum of new salary scale for 156 employees

FY27-29 CONSIDERATIONS

Market Equity Adjustments

- Performance-based increases
- \$533K budgeted market adjustments:
 - \$158K to bring entry-level minimum salary to \$14/hour (\$27,300) for 69 employees
 - \$375K to bring everyone to 80% of Compa-ratio for 431 employees

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Take Care of the House

FACILITY MAINTENANCE

CAPITAL PROJECT PRINCIPLES FOR ALLOCATION

Building System Stabilization	35%
Health and Safety	25%
Equitable Environment/Title IX	20%
Invest to Accelerate Growth	15%
<u>Miscellaneous</u>	<u>5%</u>
Total Points	100%

PROJECT “SHOCK AND AWE” \$21.8M from State for Deferred Maintenance

- ✓ Chiller Replacements – Smith Hall and Drinko Library (\$3.3M)
- ✓ Roof Replacements – South Charleston, Drinko Library (\$3.6M)
- ✓ Structural Repairs - Old Main (\$1M)
- ✓ Air Handler Units - Science Building (\$1.3M)
- ✓ Emergency Generator/Safety Phase I (\$687K)
- ✓ Fire Alarm Upgrades (\$363K)
- ✓ Elevator Modernization (\$1.1M)
- ✓ Sanitary Pipe Replacement – Henderson Center E-Level (\$540K)
- ✓ Morrow Library ADA Updates (\$1.2M)
- ✓ Locks – Smith Hall and Fine Arts (\$300K)
- ✓ Floor Renovations - Erma Ora Byrd Clinical Center (\$268K)
- ✓ Concrete – Smith Hall and Henderson Center (\$250K)
- ✓ Stormwater Improvements Phase I (\$1.1M)
- ✓ Demolition – Laidley and Holderby Halls (\$1.6M)
- ✓ Renovations - Fine Arts (\$2.3M)
- ✓ Restroom Renovations – Memorial Student Center (\$880K)
- ✓ HVAC Replacement – Former MRI Building (\$222K)
- ✓ Classroom/Restroom Repair/Renewal – Campus-wide (\$1.4M)
- ✓ Band Bleacher Replacement – Henderson Center (\$400K)

All projects either under way or completed.

State funding of \$5.8M received to-date. Anticipated April 2025 invoicing for drawdown of next \$607K.

Take Care of the House

TECHNOLOGY INVESTMENTS

ACTIONS TO DATE

Shared Governance

- Formation of Administrative Technology Council and Faculty Technology Council

Systems and Infrastructure

- Lifecycle replacement of all core network switches
- Enrollment management system and bi-directional system integration
- Banner and Oracle cloud infrastructure upgrades

Information Security

- Annual employee information security awareness training
- CISA penetration assessment and GLBA audit remediation
- VPN access review and updates

Artificial Intelligence (AI)

- Khan Academy/Khanmigo Pilot for online and Marshall for All cohort
- CoPilot Chat
- Adobe Creative Campus Early Adoption of Acrobat AI

Student Experience

- Adobe Creative Campus and Firefly AI
- Blackboard Ultra with AI tools
- New MyMU portal/integrated service desk
- MarshallU app

PLANNING AHEAD*

Systems and Infrastructure

- Procurement of lifecycle firewall replacement
- Continued Banner and Oracle cloud infrastructure upgrades and strategy to migrate to Banner Software as a Service
- Migrate Marshall Health technology services to Marshall Health Network
- Ad Astra space scheduling system upgrade
- Device replacements for Windows 11 compliance

Information Security

- Password standard updates for students, employees and affiliates
- Focused training for GLBA, FERPA, and PCI compliance
- Audits and penetration tests, including remediations

Artificial Intelligence (AI)

- AI agent for Enrollment and IT Service Desk
- Robotic Process Automation (RPA) for transcripts for Enrollment
- M365 CoPilot Studio prototype

Student Experience

- MyMU portal 2.0
- Student 360 case management

*All projects funded.

Take Care of the House

COMMUNITY CARES WEEK

YEAR 3 RESULTS

- 1,088 volunteers – 50% increase from 2023
- 3,415 service hours
- 785 volunteers on Marshall campuses
- 303 volunteers through Alumni affiliations
- \$466,202 saved through sweat equity
- 100+ staff members leading teams
- 2,568 flowers and shrubs in Huntington
- 55 bushes and shrubs at So Chas and MOVC
- 690 bags of mulch
- 103 tons of stone/landscaping rock
- 70 gallons of paint
- 14 30-yard dumpsters

YEAR 4 PLANS



Continue to increase the scope and impact of alumni, campus and community members participating and giving back.

- **Tuesday, May 20** – Main Campus, Byrd Clinical Center, Linda S. Holmes Student Wellness Center, Hope House, Satellite Campuses
- **Wednesday, May 21** – Main Campus, Satellite Campuses
- **Thursday, May 22** – Main Campus, Project HOPE, Satellite Campuses
- **Friday, May 23** – Main Campus

15+ alumni chapter service projects in home communities

GOAL: +5% in volunteers (target: 1,142) and service hours (target: 3,586)

www.marshall.edu/cares

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Manage our Strategic Resources

FY26 STATE APPROPRIATIONS

Marshall University State Support - FY2022-FY2026

<u>Marshall University</u>	FY2022	FY2023	FY2024	FY2025	FY2026	Variance vs FY25
Marshall University	46,461,199	48,961,949	50,873,019	53,411,505	54,043,331	631,826
VISTA E Learning	229,019	229,019	229,019	229,019	229,019	-
State Priorities-Brownsfield Prof Dev	309,606	309,606	809,606	809,606	809,606	-
Autism	1,808,381	1,869,776	1,922,515	1,992,337	2,011,949	19,612
Luke Lee	149,015	151,939	154,576	157,901	159,287	1,386
MUGC Writing Project	25,412	25,412	25,412	25,412	25,412	-
Minority Health Institute			100,000	100,000	100,000	-
Other Lottery						-
Total Marshall University	48,982,632	51,547,701	54,114,147	56,725,780	57,378,604	652,824
Marshall School of Medicine						-
Marshall Medical School - General	12,051,542	7,272,947	7,750,340	8,357,258	8,466,806	109,548
from soda / insurance premium tax		5,500,000	5,500,000	5,500,000	5,500,000	-
Surplus	183,526	-	-			-
Forensic Lab	227,415	227,415	227,415	227,415	227,859	444
Center for Rural Health	157,096	161,043	164,735	169,390	170,920	1,530
BRIM Premium Offset	872,612	872,612	872,612	872,612	872,612	-
Rural Outreach Programs	156,022	157,572	158,970	160,732	160,732	-
Marshall School of Medicine General	13,648,213	14,191,589	14,674,072	15,287,407	15,398,929	111,522
Lottery Funds - School of Medicine						-
RHEP Med School & Program Support	427,075	434,910	444,614	453,525	457,532	4,007
HEPC VC - Rural Residency Program	171,361	174,109	176,614	179,773	181,171	1,398
						-
Total School of Medicine	14,246,649	14,800,608	15,295,300	15,920,705	16,037,632	116,927
						-
						-
TOTAL Marshall and School of Medicine	63,229,281	66,348,309	69,409,447	72,646,485	73,416,236	769,751

What is Reflected?

Included

- PEIA: 14% increase for General Revenue and Lottery Funds based on FY25 budgeted amounts for employer portion

Excluded

- Salary increases
- Funding formula

Amounts Not Final

Governor's Proposed Budget removed:

- VISTA E-Learning \$229K
- Brownsfield \$500k
- Rural Outreach \$161K

House Finance has added back in

Manage our Strategic Resources

PROMOTE LONG-TERM SUSTAINABILITY

ENDURING FINANCIAL PRINCIPLES

1. Grow STUDENTS, Not Fees.

- ✓ Minimize tuition and fee increases.
- ✓ Institutional success is measured by our accessibility, affordability and lifetime value for the students we serve.

2. Invest in our TEAM.

- ✓ Align employee compensation with market.
- ✓ Incentivize for performance and living the Marshall University Creed.

3. Take Care of the HOUSE.

- ✓ Investments in facilities are essential to the university mission.
- ✓ Invest in innovative technologies to meet modern challenges.

4. Manage our Strategic RESOURCES.

- ✓ Build key reserves for fiscal/operational resiliency.
- ✓ Invest available resources in new market-driven opportunities.

STRATEGIC INITIATIVES

“Save-to-Serve”

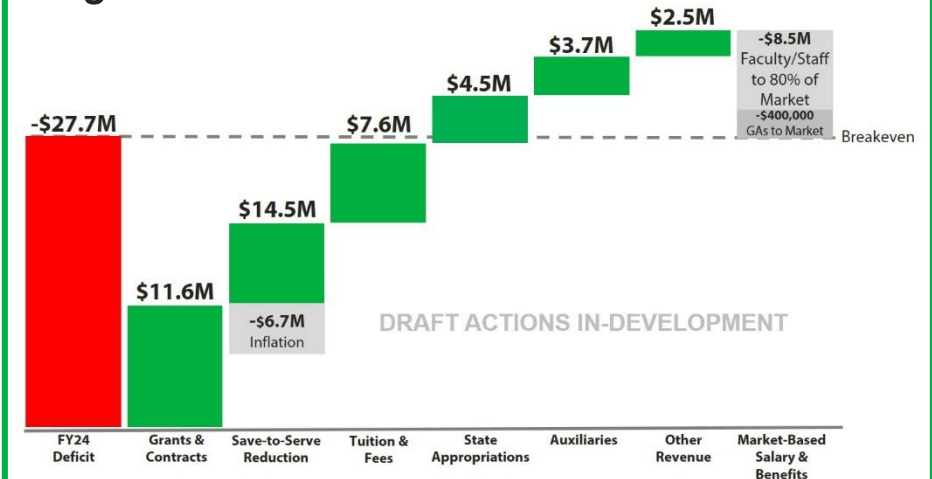
- Identify/take action:
 - Savings opportunities
 - Spending habits
 - Areas of waste
- Budget Advisory Committee guidance
 - Monthly meetings
 - Purchasing best practices
 - Spending deep dives
- Goal of \$14.5M in savings over four years

Incentivized Budget Model

- Resources aligned with strategic goals
- Shared financial governance
- Culture of trust, responsibility, accountability
- Data informed

WHERE WE STARTED... FINANCIAL ROADMAP

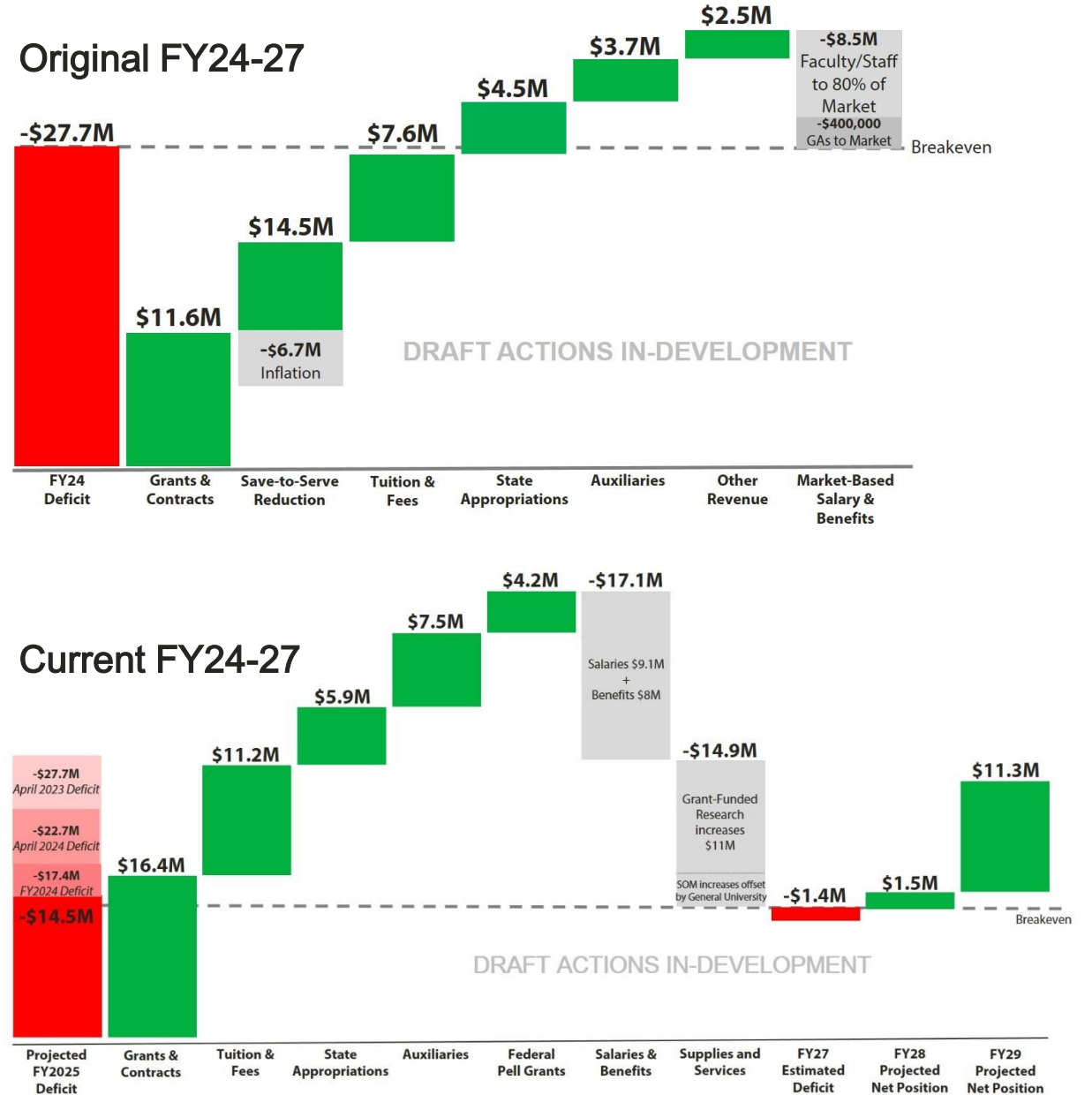
Original FY24-27



Manage our STRATEGIC RESOURCES

Key Assumptions		
	Original	Current
REVENUES		
✓ Grants and Contracts	+3.5%	+3.7%
✓ Net Tuition/Fees		
• FY26	+2.5%	+2.0%
• FY27	+2.5%	+9.7%*
• FY28	+2.5%	+6.2%*
✓ State Appropriations		
• FY26	+\$3.3M	+\$770K
• FY27	+\$1.5M	Flat
• FY28	+\$1.5M	Flat
✓ Auxiliary Revenue		
• FY26	+3.5%	+4.3%
• FY27	+3.5%	+2.9%
• FY28	+3.5%	+3.1%
EXPENSES		
✓ Salaries and Benefits		
✓ FY26 - FY28	+\$3.5M	+400K Annually
✓ Supplies and Other Services: 5% reduction offset by School of Medicine and grant-funded spending		

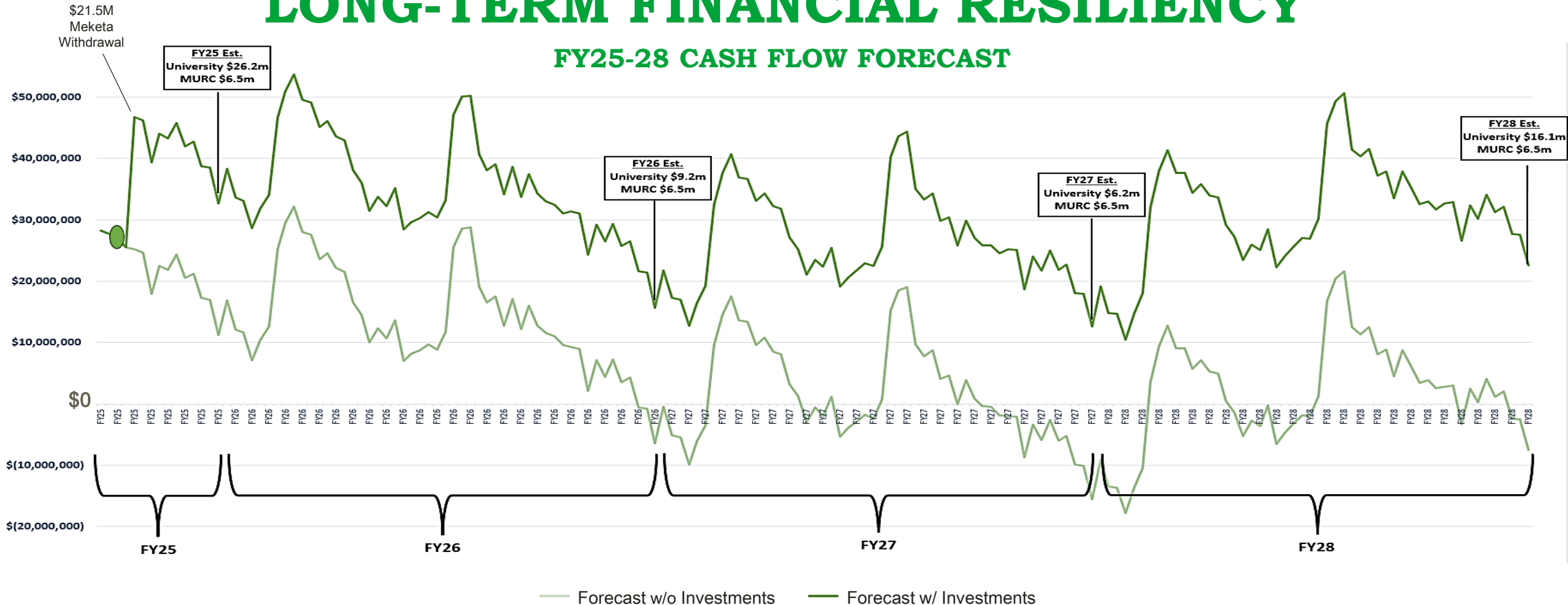
*Growth in F27-FY28 Net Tuition and Fees being driven by the School of Medicine revised tuition model (+4.8% in FY26, +2.5% in FY27 and +2.5% in FY28).



Manage our Strategic Resources

LONG-TERM FINANCIAL RESILIENCY

FY25-28 CASH FLOW FORECAST

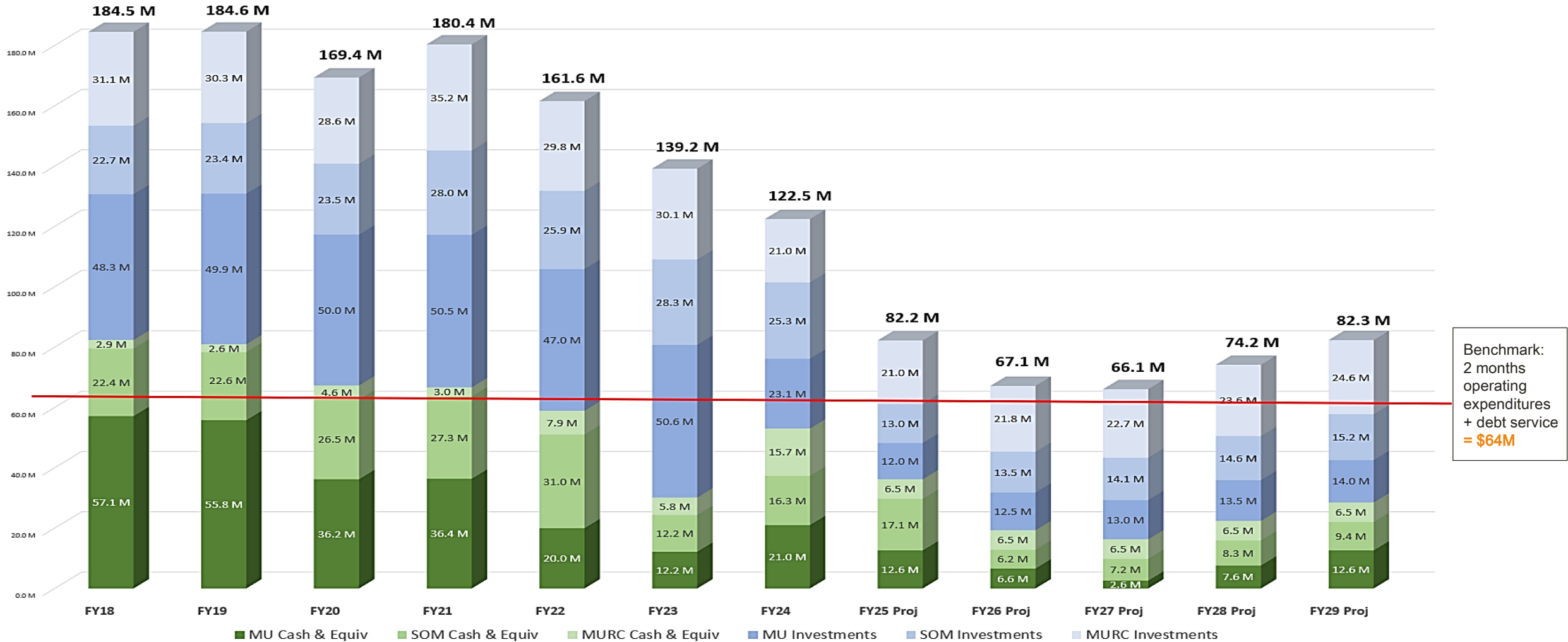


Key Takeaways

- **Cash Inflows:** Fall (August/September) and Spring (January/February) inflows must sustain the university for entire year.
- **Draw Down Meketa Investments:** To supplement cash position, university is recommending drawing down \$21.5M of the combined Board of Governors, School of Medicine, and Research Corp investment portfolios in April.
- **Goal:** Maintain cash level at or above the benchmark of two-month operating expenditures (\$56M) and annual debt service (\$10M) for the University, School of Medicine and MURC.

Manage our Strategic Resources

DEFINING FINANCIAL RESILIENCY



Benchmark:
2 months
operating
expenditures
+ debt service
= \$64M

- Minimum Thresholds**
- Honor Our Obligations: \$9.9M for one-year debt service (principal and interest) on revenue bonds
 - Prepare for Market Disruption: \$25.2M for operating resiliency—to remain fiscally “pandemic-proof”
 - Maintain Baseline Benchmark: \$54M for 2-months’ operating expenses (per Government Finance Officers Association)



PROPOSED FY2026 BUDGET

Strategic Choices

FY2026 PROPOSED BUDGET

	Marshall University		
	FY24 Actuals	FY25 Projection	FY26 Budget
Operating Revenues			
Student Tuition and Fees (net of allowance)	72,286,000	74,713,000	76,146,000
Federal Grants and Contracts	53,841,000	57,975,000	64,630,000
State Grants and Contracts	34,448,000	41,082,000	33,315,000
Local Grants and Contracts	931,000	731,000	931,000
Private Grants and Contracts	20,982,000	20,873,000	23,563,000
Auxiliary Enterprise Revenue	38,531,000	40,609,000	43,827,000
Other Operating Revenues	16,987,000	12,573,000	12,303,000
Total Operating Revenues	238,006,000	248,556,000	254,715,000
Operating Expenses			
Salaries and Wages	159,747,000	163,823,000	166,072,000
Benefits	34,460,000	39,611,000	41,518,000
Supplies and Other Services	86,088,000	90,089,000	95,954,000
Utilities	11,137,000	12,137,000	12,450,000
Scholarships and fellowships	27,694,000	34,694,000	27,100,000
Depreciation	21,252,000	18,600,000	20,500,000
Other Operating Expenses	203,000	-	-
Total Operating Expenses	340,581,000	358,954,000	363,594,000
Operating Income (Loss)	(102,575,000)	(110,398,000)	(108,879,000)
Nonoperating Revenues (expenses)			
State Appropriations	116,418,000	75,630,000	76,188,000
Payments on behalf	(1,999,000)	-	-
Federal Pell Grants	18,965,000	22,300,000	22,500,000
Gifts	1,804,000	2,000,000	2,550,000
Investment Income	11,383,000	3,500,000	2,750,000
Interest on indebtedness	(7,265,000)	(7,265,000)	(7,242,000)
Fees assessed by Commission for Debt Service	(285,000)	(285,000)	(285,000)
Other nonoperating revenues (expenses)	(673,000)	-	-
Total Nonoperating Revenues (expenses)	138,348,000	95,880,000	96,461,000
Increase/Decrease in Net Assets	35,773,000	(14,518,000)	(12,418,000)

What is Reflected?

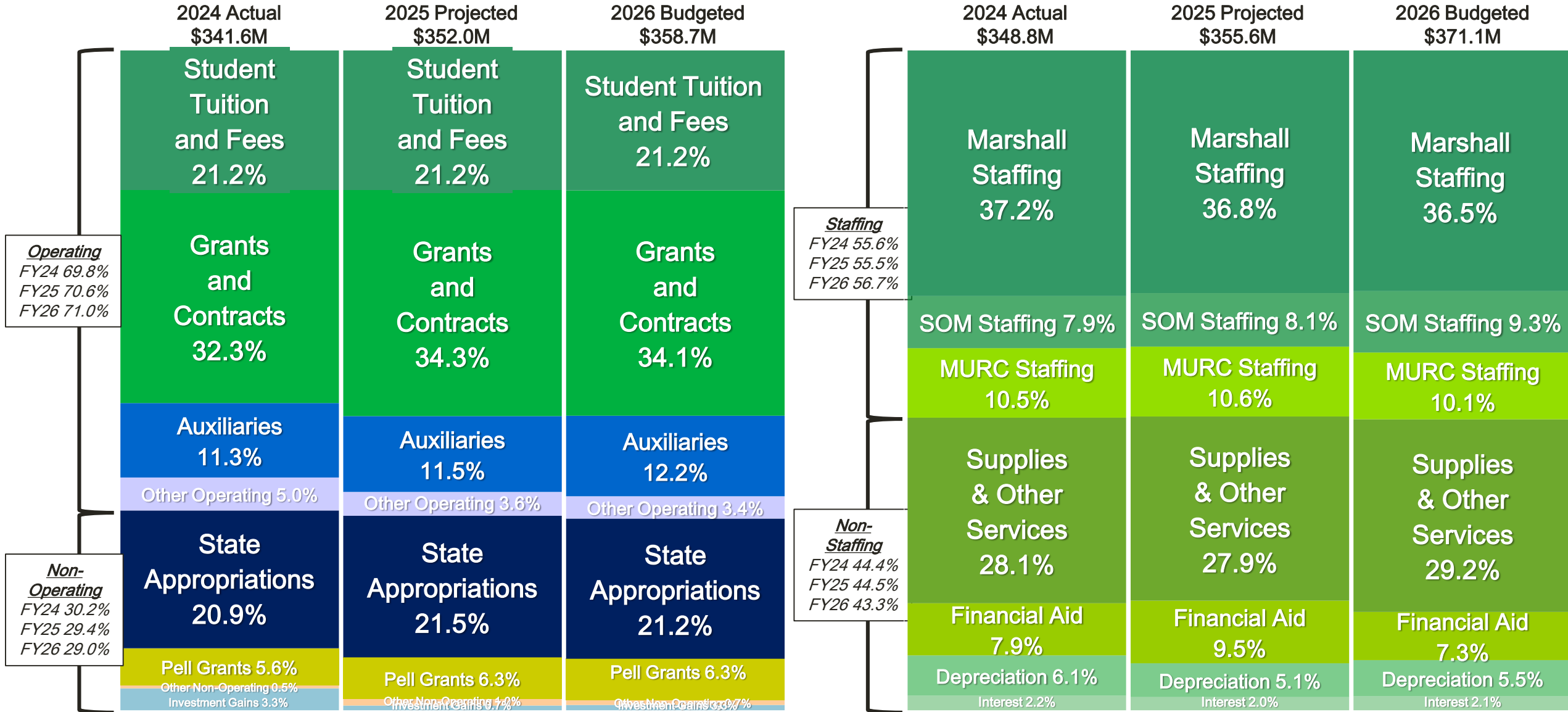
BASELINE

- Tuition and Fees Increase
 - Resident: +2.5%
 - Non-Resident/Metro: Flat
- +1% Total Enrollment Increase
- Flat to FY25 Total Grants and Contracts
 - +\$8M increase in Research Grants
 - -\$8M decrease in WV Higher Education Grants
- +2.6% Average Housing Rates
- \$369K to Fund Minimum of New Salary Scale
- -5% Save-to-Serve
 - MURC increase of \$4.5M due to increased Grant revenue
 - School of Medicine investments of \$750K in Adiposity and Informatics and Population Analytics
- -4% Total Operating Expense Reductions

Decoding **MARSHALL'S FINANCIAL PICTURE**

REVENUES

EXPENSES





Marshall University

Accelerating Individual Success, Innovative Ideas and Economic Impact

April 9, 2025

Board of Governors Meeting

Facilities and Operations Update



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Take Care of the House

PROJECT UPDATES

Former MRI Building – Thrift Store and Food Pantry

Vendor: ZMM

Estimated Expense: \$200,000

Amount paid/encumbered to date: \$150,000

Percent of project completed: 75% Complete

Target date of completion: April 2025

Marshall Health – Strayer Building

Vendor: Thrasher/SWOPE Construction

Estimated Expense of Project: \$4,000,000

Amount paid/ encumbered to date: \$1,000,000

Percent of project completed: 75%

Target date of completion: April 2025

Memorial Student Center Chiller

Vendor: CMTA/Casto Tech

Estimated Expense of Project: \$473,000

Amount paid/ encumbered to date: \$0

Percent of project completed: 0%

Target date of completion: Summer 2025

Prichard Hall Passenger Elevator Replacement

Vendor: TKE Elevator

Estimated Expense of Project: \$112,000

Amount paid/ encumbered to date: \$0

Percent of project completed: 99%

Target date of completion: Awaiting final approval from Fire Marshal

Smith Hall Single Elevator

Vendor: TKE Elevator

Estimated Expense of Project: \$266,729

Amount paid/encumbered to date: \$0

Percent of project completed: 80%

Target date of completion: May 2025

Taking Care of the House

2025 COMMUNITY CARES WEEK

YEAR 3 RESULTS

- **1,088** volunteers – 50% increase from 2023
- **3,415** service hours
- **785** volunteers on Marshall campuses
- **303** volunteers through Alumni affiliations
- **\$466,202** saved through sweat equity
- **100+** staff members leading teams
- **2,568** flowers and shrubs in Huntington
- **55** bushes and shrubs at So Chas and MOVC
- **690** bags of mulch
- **103** tons of stone/landscaping rock
- **70** gallons of paint
- **14** 30-yard dumpsters

YEAR 4 PLANS



Continue to increase the scope and impact of alumni, campus and community members participating and giving back.

- **Tuesday, May 20** – Main Campus, Byrd Clinical Center, Linda S. Holmes Student Wellness Center, Hope House, Satellite Campuses
- **Wednesday, May 21** – Main Campus, Satellite Campuses
- **Thursday, May 22** – Main Campus, Project HOPE, Satellite Campuses
- **Friday, May 23** – Main Campus

15+ alumni chapter service projects in home communities

GOAL: +5% in volunteers (target: 1,142) and service hours (target: 3,586)

www.marshall.edu/cares

MU Internal Audit BOG Informational Report April 9, 2025

1 ACTIVITY SINCE THE LAST MEETING

- A. Advisory Services – Annual Salary Data to Institutional Research, Fixed Asset Overview, Other Data Compilation.
- B. Audit Projects – Review of FY2024 State of WV Single Audit Report.
- C. Other – No significant Whistleblower Hotline activity for this reporting period.

2 PLANNED ACTIVITIES BEFORE THE NEXT MEETING

- A. Monitoring of Whistleblower Hotline.
- B. Adhere to planned activities in the approved Audit Plan and Continued Monitoring of other Institutional Activities.
- C. Other Audit and Consulting projects as requested.

3 PROFESSIONAL DEVELOPMENT ACTIVITIES

- A. NACUBO – Washington Update: Current Status (2 sessions).
- B. CLA – Annual Higher Education Virtual Conference (2 sessions).