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WTCS Tuition & Fee Guide

FY 2026-27

This Guide ONLY contains Material Fees for the upcoming year.

The program fee rates for FY 2026-27 will be approved at the March 17-18, 2026 State Board meeting.

This Guide will be reissued in its entirety after that meeting.

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Overview

With the exception of program fees set by an outside authority and community service course tuition, all student fees are established under statutory authority. State statutes are silent on community service course tuition. Therefore, district boards have sole authority to establish community service course tuition rates. Authority to set activity fees, incidental fees, professional development seminar / workshop fees and juvenile alcohol and other drug abuse fees statutorily resides with the district boards. Also, the revenues resulting from sales through enterprise type operations such as bookstores and cafeterias are not student fees and are to be referred to as student charges rather than student fees. The \$30.00 uniform Application Fee is another example of a charge for a service (processing a student's application for admission to a program) rather than a statutorily authorized student fee.

The fees authorized by statute are:

- Associate of Arts/Associate of Science Program Fees
- Occupational Program Fees
- Additional Program Fees
- Fees Set by Outside Authorities
- Out-of-State Tuition
- Out-of-State s. 38.14(3) Contract Tuition
- Out-of-State Distance Education
- Material Fees
- Other Student Fees: Activity, Incidental, Parking

Each of these types of fees are defined and discussed in the following chapters, including system-wide fee rates.

Colleges are expected to be transparent with all charges to students. Costs necessary for the successful completion of a course are included in the program and material fees. Other costs not required for successful completion must have an opt out option.

Questions regarding student fees should be directed to:

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Associate of Arts/Associate of Science and Occupational Program & Material Fees

State statutes specify that course enrollees are to be charged uniform program and material fees for Associate of Arts/Associate of Science and Occupational courses. The only exceptions to this requirement are statutorily exempted enrollees and enrollees in courses funded on a class-size basis with federal or state funds or offered under an ss. [38.14\(3\)](#), [38.14\(12\)](#) or [118.15](#), Wis. Stats., contract.

Annually, the WTCSB establishes program and material fee rates for the forthcoming year. These rates become effective with summer session course offerings.

Statutory Exemptions

- Vocational-Adult enrollees age 62 and over
- Adult High School
- Basic Education
- English Language Learners
- Graduate lacking entry level skills
- Graduate not employed in occupational field
- Previously incarcerated juveniles
- Course Audit Age 60 and Over
- Fire service 2%
- Children and spouses of ambulance drivers, correctional officers, fire fighters, emergency medical services technicians and law enforcement officers killed in the line of duty
- WI GI Bill
- TAPs Program

Material Fees

The System Office has established FY 2026-27 Material Fee rates based on actual FY 2024-25 financial and FTE data. The category 00 rate and minimum material fee will increase to \$6.00. The category 01 through 20 increments will increase to \$4.00 per credit.

- Material Fee Category 00 is \$6.00 per enrollment, regardless of the credit value of the enrollment.
- The category 01 per credit rate is \$4.00 per credit (subject to the \$6.00 minimum charge).
- Categories 02-20 will be based on \$4.00 intervals between categories – the category 02 per credit rate will be \$8.00 (2 x \$4.00), the category 03 per credit rate will be \$12.00 (3 x \$4.00), etc. (subject to the \$6.00 minimum charge).
- When computing category 01-20 material fees for fractional credits, round to \$0.01.

Refer to [Uniform Schedule of Material Fee Categories and Fees](#) for the FY 2026-27 material fee per credit rates by category and the rates for 1, 2, 3, 4, and 5 credits for each category.

FY 2025-26 instructional area assignments to material fee categories remain the same for FY 2026-27 with the exception of the following modifications.

<u>INST. AREA</u>	<u>2025-26 CATEGORY</u>	<u>2026-27 CATEGORY</u>	<u>INST. AREA</u>	<u>2025-26 CATEGORY</u>	<u>2026-27 CATEGORY</u>
007	08	09	469	13	14
058	08	07	476	06	08
067		05	480	11	09
080	03	02	482	15	16
090	16	14	483	05	04
109	13	15	488		08
196	02	01	506	06	05
204	05	06	507	12	14
207	01	00	508	09	11
209		00	509	05	04
303	05	03	510	14	16
313	01	02	513	12	13
314	18	17	514	01	02
325	01	00	525	05	06
401	04	03	534	04	03
423	02	01	536	01	03
435	03	01	537	02	03
437	18	20	541	01	02
439	07	09	601	05	06
443	08	06	603	09	11
448	00	02	605	02	01
451	07	05	620	06	05
454	07	09	621	15	17
457	20	18	624	04	02
461	06	08	625	10	08
462	06	04	660	02	01
464	09	11	664	09	07
465	08	10	816	04	03
468	10	08			

Fees for instructional materials consumed by students and instructors are required by s. 38.24(1)(c), Wis. Stats. These material fees are to be charged to all students on a uniform basis unless exempted by state statute, administrative code or WTCS Board action. Fees shall be charged at the attached rates for 2026 summer session, 2026 fall and 2027 spring courses.

To determine the specific material fee to be charged for an enrollment, first determine if the course is approved for only "A" hours, "D" hours, "E" hours, or a combination of only "A", "D" and/or "E" hours. If no "B" or "C" hours are approved, the material fee category is 00 regardless of the material fee category assigned to the instructional area. In this case, the applicable material fee category is 00 and the material fee shall be \$6.00 regardless of the credit value of the course.

If the course's approval includes any "B" and/or "C" hours, the applicable material fee is determined by the material fee category assigned to the course's instructional area. The assigned material fee category can be obtained from the Instructional Area and Cluster Assignment report (see instructions below on how to access this report). If the enrollment is for 1, 2, 3, 4 or 5 credits, refer to corresponding category/credits cell on [Uniform Schedule of Material Fee Categories and Fees](#) to determine the fee. If the enrollment is for any value other than 1, 2, 3, 4 or 5 credits, multiply the per credit rate for the assigned material fee category from [Uniform Schedule of Material Fee Categories and Fees](#) times the credit value of the course to determine the fee. Round to the nearest \$0.01 and the minimum material fee is \$6.00.

Instructional Area Information is available online in the [WTCS Portal](#). If you do not have User ID to log on to this site, see the instructions at <https://mywtcs.wtcsystem.edu/grants-data-reporting/data-access/>. Once you have logged on:

- select Instructional Information/Instructional Area Info from the menu along the left margin
- select CCP Reports from the menu along the left margin
- select Instructional Area and Cluster Assignment from the Report drop-down menu
- select the fiscal year
- select PDF or Excel for the report format
- click on Run Report

Other than material fee category 00, fees are to be calculated by multiplying the respective per credit value times the credits for which the student enrolled. For example, a 1.50 credit enrollment with a material fee category of 04 would be charged $1.50 \times \$16.00$ or \$24.00 (rounded to \$0.01 - minimum of \$6.00).

Uniform Schedule of Material Fee Categories and Fees

<u>Category</u>	<u>Per Credit</u>	<u>1 Credit</u>	<u>2 Credits</u>	<u>3 Credits</u>	<u>4 Credits</u>	<u>5 Credits</u>
0	6.00	6.00	6.00	6.00	6.00	6.00
1	4.00	6.00	8.00	12.00	16.00	20.00
2	8.00	8.00	16.00	24.00	32.00	40.00
3	12.00	12.00	24.00	36.00	48.00	60.00
4	16.00	16.00	32.00	48.00	64.00	80.00
5	20.00	20.00	40.00	60.00	80.00	100.00
6	24.00	24.00	48.00	72.00	96.00	120.00
7	28.00	28.00	56.00	84.00	112.00	140.00
8	32.00	32.00	64.00	96.00	128.00	160.00
9	36.00	36.00	72.00	108.00	144.00	180.00
10	40.00	40.00	80.00	120.00	160.00	200.00
11	44.00	44.00	88.00	132.00	176.00	220.00
12	48.00	48.00	96.00	144.00	192.00	240.00
13	52.00	52.00	104.00	156.00	208.00	260.00
14	56.00	56.00	112.00	168.00	224.00	280.00
15	60.00	60.00	120.00	180.00	240.00	300.00
16	64.00	64.00	128.00	192.00	256.00	320.00
17	68.00	68.00	136.00	204.00	272.00	340.00
18	72.00	72.00	144.00	216.00	288.00	360.00
19	76.00	76.00	152.00	228.00	304.00	380.00
20	80.00	80.00	160.00	240.00	320.00	400.00

NOTE: The minimum fee that is to be charged for any non-exempt enrollment is \$6.00, regardless of the credit value.

Those courses which are pure theory and/or lecture (A hours) and/or simulated/actual occupational experience (D hours) and/or on-the-job experience (E hours) in nature are assigned to material fee category 00. When a course is partially theory/lecture, and/or occupational experience and/or on-the-job and partially lab (B hours) and/or shop (C hours), the appropriate material fee category, as indicated in Instructional Area and Cluster Assignment report, applies to the entire course.

Program and Material Fees for Unique Programs / Students

Unique Program or Type of Student	Program Fees?	Material Fees?	Out-of-State Tuition
Vocational Adult Age 62 and Over (a)	No	Yes	Yes
Adult High School (a)	No	Yes	Yes
Basic Education (a)	No	Yes	Yes
English as a Second Language (a)	No	Yes	Yes
Previously Incarcerated Juveniles (a)	No	Yes	Yes
Course Audit Age 60 and Over (a)	No	Yes	N/A
Graduate Lacking Entry Level Skills (b)	No	No	Yes
Graduate Not Employed in Occupational Field (b)	No	No	Yes
Class-Size Grant Funded Courses (c)	No	No	Varies
Contract Funded Courses (d)	No	No	N/A
Start College Now (e)	Yes	Yes	Yes

- (a) These categories are statutorily exempt from Program Fees but not from Material Fees or out-of-state tuition. Non-residents are not eligible for the Course Audit exemption.
- (b) These categories are statutorily exempt from Program Fees and Material Fees.
- (c) Any course funded on a class-size basis¹ with eligible federal or state grant program funds is exempt if the grant funding is equal to or greater than the amount of statutory course fees (Program Fees, Material Fees and Out-of-State Tuition) that would have been collected if the course was not exempt under this provision.

If grant funding equals or exceeds what would have been collected in Program and Material Fees but not Out-of-State Tuition, students are exempt from Program and Material Fees but Out-of-State Tuition must be charged to non-resident students. All course fees must be collected from enrollees if grant funding is less than the amount of statutory fees (Program Fees, Material Fees, and Out-of-State Tuition) that would have been collected if the grant funded course was not exempt from course fees under this provision.

Refer to Table H [Grant Programs Eligible for Course Fee Exemption](#) in the [Client Reporting System Manual](#) for a list of grant programs eligible for this exemption.

- (d) Any course offered under a [ss. 38.14\(3\)](#) or [38.14\(12\), Wis. Stats.](#), contract is exempt if the contract funding is equal to or greater than the amount of statutory course fees (Program Fees and Material Fees) that would have been collected if the course was not exempt under this provision. Out-of-State Tuition does not apply since contracts are with an entity rather than individual students. Expenditures net of contract revenue will be ineligible for state aid if a contract's revenue is less

¹ Class-size basis means the grant reimburses course costs (such as instructor salary and fringes) vs. slotter funding where the grant pays course fees such as program fees and material fees.

than the amount of statutory course fees that would have been collected if the contract course was not exempt from course fees under this provision.

Any course offered under a [s. 118.15](#), Wis. Stats., contract is exempt, regardless of whether or not the contract funding is equal to or greater than the amount of statutory course fees (Program Fees and Material Fees) that would have been collected if the course was not exempt under this provision.

- (e) Enrollments under Start College Now under [s. 38.12\(14\)](#), Wis. Stats., are not exempt from Program Fees or Material Fees, but frequently the associated high school district is statutorily required to pay the fees for the student.