



FY 2026 UNIVERSITY BUDGET



UNIVERSITY OF
South Carolina

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EXECUTIVE SUMMARY

The University of South Carolina's budget process is a comprehensive planning effort representative of the vision of the University to provide research, teaching, and service for the citizens of the State of South Carolina. The process involves participation beginning at the department level and reaching out to all System Institutions as we develop budgets which will reflect the investments identified to significantly enhance our academic reputation, benefit our students, and contribute to the economic and societal health of our state.

The budget presented herein is based on the best information currently available. The University of South Carolina is in a sound financial and budgetary position. We have adequate cash on-hand for current and special one-time future expenses. We have uncommitted current and future revenues. Major capital projects, such as the Health Sciences Campus, as well as large renovations to identified academic buildings and auxiliary structures are planned and funded. Revenue generation is steady.

Moody's Investor Services has rated USC debt at Aa2 and has provided the outlook for USC as stable. USC Columbia expects to begin FY2026 with unrestricted carryforward budget balances of an estimated \$213 million in academic units and an estimated \$488 million in administrative support units (of which approximately \$160 million is available for the President's strategic one-time commitments). Similarly, restricted funds remain in balance, and auxiliary funds for bookstores, housing, parking, and student health continue to post positive gains.

FY2026 represents the seventh year in a row of tuition freezes for undergraduate resident students. The Columbia undergraduate nonresident rate will increase by a modest 3%. Additionally, a new \$150/term required Athletics auxiliary fee will be assessed to support the strategic direction of the program and to improve student experience. Enrollment for FY2026 will continue to grow with exemplary retention rates and another record-breaking freshman class. Evidence consistently shows the University of South Carolina meets high quality academic delivery standards by prioritizing its dollars on student instruction and student experience.

While the University will continue to have cash and unrestricted resources to support new initiatives and will always have a strong ability to generate revenue, it will be increasingly important to monitor an uncertain economic and political climate while continuing to carefully manage expenses. With strong leadership from our President that cultivates a unified direction embraced by the Trustees, the President's leadership team, and the University community at-large, the University is poised to overcome environmental challenges.

QUICK REFERENCE GUIDE

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USC SYSTEM

The USC Columbia total current funds revenue budget comprises 78.3% of the total USC system budget. In FY2026, for the Columbia campus, tuition and fees account for 43.9% of the total budget with state appropriations providing 17.8% of funds. Overall total current funds revenue for the Columbia campus increases by 10.6% in FY2026. Columbia expenditures that directly impact the institutional mission of teaching, research, academic support activity, and public service are 72.3% of total expense at \$1.305 billion.

Across the system, tuition and fees account for 42.0% of the total budget with state appropriations providing 20.8% of funds. The total current fund revenue budget increases by 9.6% at \$201.9 million from FY2025 to FY2026. System wide expenditures that directly impact the institutional mission of teaching, research, academic support activity, and public service are 74.3% of total expenses at \$1.709 billion. Total current funds expenditures for the system are proposed to increase by \$200.2 million.

USC COLUMBIA

State Appropriations USC Columbia will receive an increase in recurring state funds of \$14,436,186 for tuition mitigation and recurring designated support totaling \$12.95 million. Non-recurring support for specific projects including the Battery Center Facility total \$15.2 million.

Salary & Fringe The state budget includes a 2.0% pay plan increase. In addition to the pay plan, the state budget includes an employer health insurance premium increase of 4.6% effective January 1, 2026.

Columbia Tuition Rates

| | Proposed Full-Time Tuition per Semester | Increase/ (Decrease) FY2025 to FY2026 |
|-----------------------------|--|--|
| Undergraduate Resident | \$ 6,144 | \$ 0 |
| Undergraduate Non-Resident | \$ 18,494 | \$ 545 |
| Graduate Resident | \$ 6,867 | \$ 0 |
| Pharmacy Resident (annual) | \$ 27,372 | \$ 0 |
| Law Resident | \$ 10,161 | \$ 0 |
| School of Medicine Resident | \$ 21,444 | \$ 0 |

USC Columbia Total Current Funds Budget (Does not include the School of Medicine)

| USC Columbia TCF Budget | Approved FY25 Budget - July 1, 2024 | Proposed FY26 Budget July 1, 2025* | Percent Change FY2025 to FY2026 |
|----------------------------|--|---------------------------------------|------------------------------------|
| Resources | \$ 1,633,023,079 | \$ 1,805,860,922 | 10.6% |
| Expenditures | \$ 1,632,417,445 | \$ 1,805,014,788 | 10.6% |

NOTE: "A" Fund carryforward not budgeted until August 2025, amount not included in FY26 Expenditure Budget.

COMPREHENSIVE UNIVERSITIES AND REGIONAL PALMETTO COLLEGES

State Appropriations The state budget provides the three Comprehensive Universities with a total of \$7.5 million in additional recurring operating funds for tuition mitigation and program enhancements. Non-recurring support for specific projects, maintenance, and renovation at the Comprehensive Universities (non-operating) totaled \$33.6 million. The four Regional Palmetto Colleges receive a total of \$2.3 million in additional recurring state appropriations for tuition mitigation. Non-recurring support for specific projects, maintenance and renovation at the Regional Palmetto Colleges totaled \$15.2 million.

Tuition Rates

| | Proposed Full-Time Resident Undergraduate Tuition per Semester | Increase/ (Decrease) FY2025 to FY2026 |
|--------------------------------|---|--|
| USC Aiken | \$ 5,199 | \$ 0 |
| USC Beaufort | \$ 5,172 | \$ 0 |
| USC Upstate | \$ 5,604 | \$ 0 |
| USC Regional Palmetto Colleges | \$ 3,579 | \$ 0 |

University of South Carolina System

Proposed Budget FY 2025-2026 Revenues

Revenues

| | |
|--|----------------------|
| Tuition and Fees | 969,432,277 |
| State Appropriations | 480,215,166 |
| Grants, Contracts, & Gifts | 513,156,278 |
| Sales, Service Educational & Other Sources | 83,900,555 |
| Sales & Service Auxiliary Enterprises | 259,142,927 |
| Total Revenues | 2,305,847,203 |

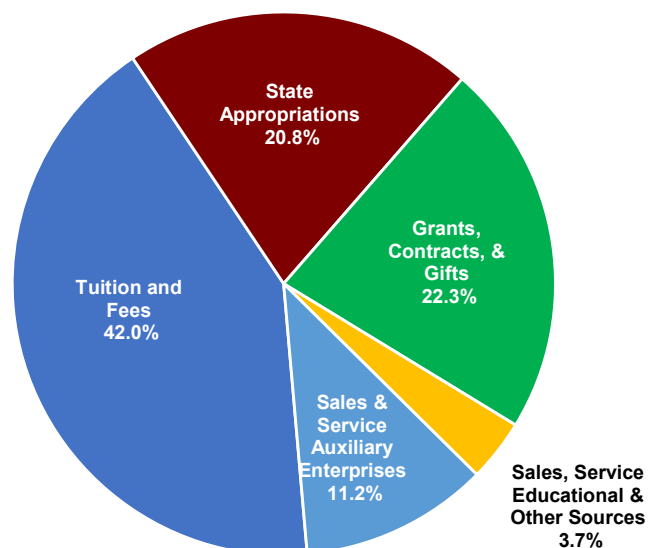
Fall 2024 Headcount Enrollment

Includes undergraduate, graduate and professional students

| | |
|------------------|---------------|
| USC Columbia | 38,503 |
| USC Aiken | 4,018 |
| USC Beaufort | 2,204 |
| USC Upstate | 4,907 |
| USC Lancaster | 2,591 |
| USC Salkehatchie | 787 |
| USC Sumter | 1,804 |
| USC Union | 1,353 |
| TOTAL | 56,167 |

Proposed Budget FY 2025-2026 Total Current Funds

Revenues



Proposed Budget FY 2025-2026 Expenditures

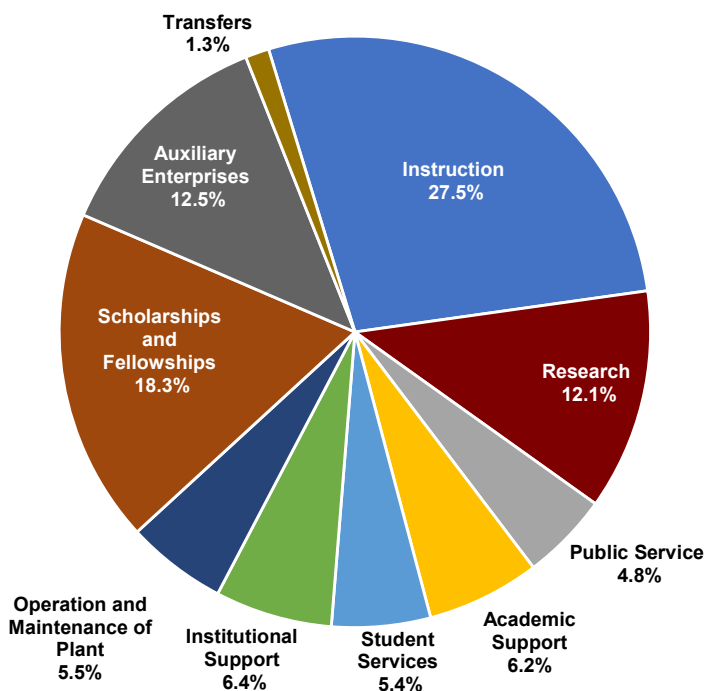
Expenditures

| | |
|------------------------------------|----------------------|
| Instruction | 632,116,033 |
| Research | 277,302,529 |
| Public Service | 111,220,067 |
| Academic Support | 143,406,250 |
| Student Services | 123,737,893 |
| Institutional Support | 147,076,778 |
| Operation and Maintenance of Plant | 125,562,741 |
| Scholarships and Fellowships | 421,279,031 |
| Auxiliary Enterprises | 287,539,744 |
| Transfers | 30,405,466 |
| Total Expenditures | 2,299,646,531 |

FTE Positions - FY2026

| | |
|---------------------------|--------------|
| President | 1 |
| Classified (authorized) | 3,959 |
| Unclassified (authorized) | 2,907 |
| TOTAL | 6,866 |

Expenditures



| USC System - State Appropriations Estimated Change for FY 2026 | | APPROPRIATIONS ACT - House | |
|---|--|----------------------------------|---|
| | | APPROPRIATIONS BILL RECURRING | NON-RECURRING BY LOTTERY, PROVISIO AND/OR CAPITAL RESERVE |
| USC Columbia | | | |
| | E&G Operating - Tuition Mitigation | 12,436,186 | |
| | Joseph F. Rice School of Law | 5,800,000 | |
| | Battery Center Facility | | 13,200,000 |
| | Pay Plan Allocations - Estimate | 4,653,000 | |
| | Fringe Benefits Allocations - Estimate | 0 | |
| School of Medicine Columbia | | | |
| | Neurological Critical Care and Rehabilitation Services in South Carolina | 4,500,000 | |
| | Pediatric Brain Health Center | 100,000 | |
| | Brain Health Education | 100,000 | |
| | Pay Plan Allocations - Estimate | 326,350 | |
| | Fringe Benefits Allocations - Estimate | 0 | |
| School of Medicine Greenville | | | |
| | E&G Operating - Tuition Mitigation | 0 | |
| | Pay Plan Allocations - Estimate | 0 | |
| | Fringe Benefits Allocations - Estimate | 0 | |
| USC Aiken | | | |
| | E&G Operating - Tuition Mitigation | 2,361,911 | |
| | Pay Plan Allocations - Estimate | 348,400 | |
| | Fringe Benefits Allocations - Estimate | 0 | |
| | Science Building Enhancement and Modernization | | 5,280,000 |
| USC Beaufort | | | |
| | E&G Operating - Tuition Mitigation | 1,077,571 | |
| | Pay Plan Allocations - Estimate | 208,000 | |
| | Fringe Benefits Allocations - Estimate | 0 | |
| | Convocation Center | | 3,000,000 |
| USC Upstate | | | |
| | E&G Operating - Tuition Mitigation | 3,173,940 | |
| | Pay Plan Allocations - Estimate | 452,400 | |
| | Fringe Benefits Allocations - Estimate | 0 | |
| | Nursing / Health Sciences Building | | 2,640,000 |
| USC Lancaster | | | |
| | E&G Operating - Tuition Mitigation | 597,278 | |
| | Pay Plan Allocations - Estimate | 111,600 | |
| | Fringe Benefits Allocations - Estimate | 0 | |
| | Maintenance, Renovation, and Replacement | | 1,320,000 |
| USC Salkehatchie | | | |
| | E&G Operating - Tuition Mitigation | 411,995 | |
| | Pay Plan Allocations - Estimate | 55,800 | |
| | Fringe Benefits Allocations - Estimate | 0 | |
| | Maintenance, Renovation, and Replacement | | 1,320,000 |
| USC Sumter | | | |
| | E&G Operating - Tuition Mitigation | 686,882 | |
| | Pay Plan Allocations - Estimate | 93,000 | |
| | Fringe Benefits Allocations - Estimate | - | |
| | Facilities Management Center | | 1,980,000 |
| | Collaboration Lab | | 5,280,000 |
| USC Union | | | |
| | E&G Operating - Tuition Mitigation | 608,475 | |
| | Pay Plan Allocations - Estimate | 68,200 | |
| | Fringe Benefits Allocations - Estimate | 0 | |
| | Maintenance, Renovation, and Replacement | | 1,320,000 |
| | TOTAL CHANGE IN STATE FUNDS | 38,170,988 | 35,340,000 |

TOTAL

| | |
|--|------------|
| E & G Operating | 31,854,238 |
| Non-Recurring Funds - Capital Reserve, Proviso, etc. | 35,340,000 |
| Pay Plan Allocations - Estimate | 6,316,750 |
| Fringe Benefits Allocations - Estimate | - |
| Total | 73,510,988 |

| USC System - State Appropriations Estimated Change for FY 2026 | | APPROPRIATIONS ACT - Senate | |
|---|--|----------------------------------|---|
| | | APPROPRIATIONS BILL RECURRING | NON-RECURRING BY LOTTERY, PROVISIO AND/OR CAPITAL RESERVE |
| USC Columbia | | | |
| | E&G Operating - Tuition Mitigation | 14,436,186 | |
| | Joseph F. Rice School of Law | 800,000 | |
| | Center for Civil Rights History & Research | 500,000 | |
| | Carolina Internship Pilot Program | 2,000,000 | |
| | Pharmacy Research, Oper. & Program Support | 3,250,000 | |
| | Center for Outcomes Research & Evaluation | 1,000,000 | |
| | Kennedy Pharmacy Innovation Center | 400,000 | |
| | Battery Center Facility | | 1 |
| | Coker College Maintenance Renovation | | 2,000,000 |
| | Pay Plan Allocations - Estimate | 4,653,000 | |
| | Fringe Benefits Allocations - Estimate | 2,550,000 | |
| School of Medicine Columbia | | | |
| | E&G Operating - Tuition Mitigation | 0 | |
| | Pay Plan Allocations - TBD | 326,350 | |
| | Fringe Benefits Allocations - TBD | 93,000 | |
| School of Medicine Greenville | | | |
| | E&G Operating - Tuition Mitigation | 0 | |
| | Pay Plan Allocations - Estimate | 0 | |
| | Fringe Benefits Allocations - Estimate | 0 | |
| USC Aiken | | | |
| | E&G Operating - Tuition Mitigation | 1,287,663 | |
| | Cyber/ Engineering Prog. Enhancement | 900,000 | |
| | Pay Plan Allocations - Estimate | 348,400 | |
| | Fringe Benefits Allocations - Estimate | 180,000 | |
| | Science Building Enhancement and Modernization | | 7,000,000 |
| USC Beaufort | | | |
| | E&G Operating - Tuition Mitigation | 1,002,906 | |
| | Pay Plan Allocations - Estimate | 208,000 | |
| | Fringe Benefits Allocations - Estimate | 80,000 | |
| | Convocation Center | | 7,000,000 |
| USC Upstate | | | |
| | E&G Operating - Tuition Mitigation | 1,920,549 | |
| | Pay Plan Allocations - Estimate | 452,400 | |
| | Fringe Benefits Allocations - Estimate | 230,000 | |
| | Nursing / Health Sciences Building | | 1 |
| | Maintenance, Renovation & Replacement | | 10,000,000 |
| USC Lancaster | | | |
| | E&G Operating - Tuition Mitigation | 640,000 | |
| | Pay Plan Allocations - Estimate | 111,600 | |
| | Fringe Benefits Allocations - Estimate | 40,000 | |
| | Maintenance, Renovation, and Replacement | | 1,320,000 |
| USC Salkehatchie | | | |
| | E&G Operating - Tuition Mitigation | 314,000 | |
| | Pay Plan Allocations - Estimate | 55,800 | |
| | Fringe Benefits Allocations - Estimate | 20,000 | |
| | Maintenance, Renovation, and Replacement | | 1,400,000 |
| USC Sumter | | | |
| | E&G Operating - Tuition Mitigation | 526,000 | |
| | Pay Plan Allocations - Estimate | 93,000 | |
| | Fringe Benefits Allocations - Estimate | 30,000 | |
| | Facilities Management Center | | 1 |
| | Collaboration Lab | | 1 |
| USC Union | | | |
| | E&G Operating - Tuition Mitigation | 362,000 | |
| | Pay Plan Allocations - Estimate | 68,200 | |
| | Fringe Benefits Allocations - Estimate | 20,000 | |
| | Maintenance, Renovation, and Replacement | | 2,000,000 |
| | TOTAL CHANGE IN STATE FUNDS | 38,899,054 | 32,720,004 |

TOTAL

| | |
|--|-------------------|
| E&G Operating - Tuition Mitigation | 29,339,304 |
| Non-Recurring Funds - Capital Reserve, Proviso, etc. | 32,720,004 |
| Pay Plan Allocations - Estimate | 6,316,750 |
| Fringe Benefits Allocations - Estimate | 3,243,000 |
| Total | 71,619,058 |

| USC System - State Appropriations | | APPROPRIATIONS ACT - Conference Committee | |
|--|------------|---|--|
| USC Columbia | | | |
| E&G Operating - Tuition Mitigation | 14,436,186 | | |
| Joseph F. Rice School of Law | 5,800,000 | | |
| Center for Civil Rights History & Research | 500,000 | | |
| Carolina Internship Pilot Program | 2,000,000 | | |
| Pharmacy Research, Oper. & Program Support | 3,250,000 | | |
| Center for Outcomes Research & Evaluation | 1,000,000 | | |
| Kennedy Pharmacy Innovation Center | 400,000 | | |
| Battery Center Facility | | 13,200,000 | |
| Coker College Maintenance Renovation | | 2,000,000 | |
| Pay Plan Allocations - Estimate | 4,653,000 | | |
| Fringe Benefits Allocations - Estimate | 2,550,000 | | |
| School of Medicine Columbia | | | |
| Neurological Hospital Operations | 4,500,000 | | |
| Pediatric Brain Health Center | 100,000 | | |
| Brain Health Education | 100,000 | | |
| Pay Plan Allocations - Estimate | 326,350 | | |
| Fringe Benefits Allocations - Estimate | 93,000 | | |
| School of Medicine Greenville | | | |
| E&G Operating - Tuition Mitigation | 0 | | |
| Pay Plan Allocations - Estimate | 0 | | |
| Fringe Benefits Allocations - Estimate | 0 | | |
| USC Aiken | | | |
| E&G Operating - Tuition Mitigation | 2,361,911 | | |
| Cyber/ Engineering Prog. Enhancement | 900,000 | | |
| Science Building Enhancement and Modernization | | 8,350,000 | |
| Pay Plan Allocations - Estimate | 348,400 | | |
| Fringe Benefits Allocations - Estimate | 180,000 | | |
| USC Beaufort | | | |
| E&G Operating - Tuition Mitigation | 1,077,571 | | |
| Convocation Center | | 9,250,000 | |
| Pay Plan Allocations - Estimate | 208,000 | | |
| Fringe Benefits Allocations - Estimate | 80,000 | | |
| USC Upstate | | | |
| E&G Operating - Tuition Mitigation | 3,173,940 | | |
| Recreation and Tourism Mgmt Center | | 6,000,000 | |
| Maintenance, Renovation & Replacement | | 10,000,000 | |
| Pay Plan Allocations - Estimate | 452,400 | | |
| Fringe Benefits Allocations - Estimate | 230,000 | | |
| USC Lancaster | | | |
| E&G Operating - Tuition Mitigation | 640,000 | | |
| Maintenance, Renovation, and Replacement | | 1,320,000 | |
| Pay Plan Allocations - Estimate | 111,600 | | |
| Fringe Benefits Allocations - Estimate | 40,000 | | |
| USC Salkehatchie | | | |
| E&G Operating - Tuition Mitigation | 411,995 | | |
| Maintenance, Renovation, and Replacement | | 1,400,000 | |
| Pay Plan Allocations - Estimate | 55,800 | | |
| Fringe Benefits Allocations - Estimate | 20,000 | | |
| USC Sumter | | | |
| E&G Operating - Tuition Mitigation | 686,882 | | |
| Facilities Management Center | | 3,000,000 | |
| Collaboration Lab | | 5,506,900 | |
| Maintenance, Renovation, and Replacement | | 2,000,000 | |
| Pay Plan Allocations - Estimate | 93,000 | | |
| Fringe Benefits Allocations - Estimate | 30,000 | | |
| USC Union | | | |
| E&G Operating - Tuition Mitigation | 608,475 | | |
| Maintenance, Renovation, and Replacement | | 2,000,000 | |
| Pay Plan Allocations - Estimate | 68,200 | | |
| Fringe Benefits Allocations - Estimate | 20,000 | | |

TOTAL

| | |
|--|-------------|
| E&G Operating - Tuition Mitigation | 41,946,960 |
| Non-Recurring Funds - Capital Reserve, Proviso, etc. | 64,026,900 |
| Pay Plan Allocations - Estimate | 6,316,750 |
| Fringe Benefits Allocations - Estimate | 3,243,000 |
| Total | 115,533,610 |

USC System
FY2026 Budget Development
Annualized Budget Impact - Pay Plan and Fringe Benefits Increases.

| "A" Funds Only | | | | | | | | | | | |
|-----------------------------|---|--|---|--|--|---|---|---|------------------------------------|--|---|
| Conference Committee | | | | | | | | | | | |
| Campus | Pay Plan Estimated Impact 2% | Estimated State Appropriations Pay Plan | Balance - USC Funded: Pay Plan | Health Insurance Annualized Impact - 1/1/26 4.6% Increase | Estimated State Appropriations Health Insurance | Balance - USC Funded: Health Insurance | Retirement Increase Impact - SCRS and PORS | Estimated State Appropriations Retirement Increase | Federal Share Estimated | Balance - USC Funded: Retirement Increase | NET Pay Plan & Fringe USC Funded |
| USC Columbia | \$ 10,300,000 | \$ 4,653,000 | \$ 5,647,000 | \$ 1,650,000 | \$ 2,550,000 | \$ (900,000) | \$ - | \$ - | \$ - | \$ - | \$ 4,747,000 |
| USC Columbia - SOM | 690,000 | \$ 326,350 | 363,650 | 93,000 | 93,000 | - | - | - | - | - | 363,650 |
| USC Greenville - SOM | 220,000 | \$ - | 220,000 | 39,000 | - | 39,000 | - | - | - | - | 259,000 |
| USC Aiken | 680,000 | \$ 348,400 | 331,600 | 148,000 | 180,000 | (32,000) | - | - | - | - | 299,600 |
| USC Beaufort | 410,000 | \$ 208,000 | 202,000 | 89,000 | 80,000 | 9,000 | - | - | - | - | 211,000 |
| USC Upstate | 890,000 | \$ 452,400 | 437,600 | 209,000 | 230,000 | (21,000) | - | - | - | - | 416,600 |
| USC Lancaster | 190,000 | \$ 111,600 | 78,400 | 43,000 | 40,000 | 3,000 | - | - | - | - | 81,400 |
| USC Salkehatchie | 90,000 | \$ 55,800 | 34,200 | 27,000 | 20,000 | 7,000 | - | - | - | - | 41,200 |
| USC Sumter | 150,000 | \$ 93,000 | 57,000 | 40,000 | 30,000 | 10,000 | - | - | - | - | 67,000 |
| USC Union | 110,000 | \$ 68,200 | 41,800 | 32,000 | 20,000 | 12,000 | - | - | - | - | 53,800 |
| TOTAL | \$ 13,730,000 | \$ 6,316,750 | \$ 7,413,250 | \$ 2,370,000 | \$ 3,243,000 | \$ (873,000) | \$ - | \$ - | \$ - | \$ - | \$ 6,540,250 |

| Total Current Funds | | | | | | | | | | | |
|-----------------------------|---|--|---|--|--|---|---|---|------------------------------------|--|---|
| Conference Committee | | | | | | | | | | | |
| Campus | Pay Plan Estimated Impact 2% | Estimated State Appropriations Pay Plan | Balance - USC Funded: Pay Plan | Health Insurance Annualized Impact - 1/1/26 4.6% Increase | Estimated State Appropriations Health Insurance | Balance - USC Funded: Health Insurance | Retirement Increase Impact - SCRS and PORS | Estimated State Appropriations Retirement Increase | Federal Share Estimated | Balance - USC Funded: Retirement Increase | NET Pay Plan & Fringe USC Funded |
| USC Columbia | \$ 13,500,000 | \$ 4,653,000 | \$ 8,847,000 | \$ 2,253,000 | \$ 2,550,000 | \$ (297,000) | \$ - | \$ - | \$ - | \$ - | \$ 8,550,000 |
| USC Columbia - SOM | 1,050,000 | 326,350 | 723,650 | 177,000 | 93,000 | 84,000 | - | - | - | - | 807,650 |
| USC Greenville - SOM | 230,000 | - | 230,000 | 43,000 | - | 43,000 | - | - | - | - | 273,000 |
| USC Aiken | 710,000 | 348,400 | 361,600 | 163,000 | 180,000 | (17,000) | - | - | - | - | 344,600 |
| USC Beaufort | 460,000 | 208,000 | 252,000 | 103,000 | 80,000 | 23,000 | - | - | - | - | 275,000 |
| USC Upstate | 1,020,000 | 452,400 | 567,600 | 252,000 | 230,000 | 22,000 | - | - | - | - | 589,600 |
| USC Lancaster | 200,000 | 111,600 | 88,400 | 48,000 | 40,000 | 8,000 | - | - | - | - | 96,400 |
| USC Salkehatchie | 100,000 | 55,800 | 44,200 | 29,000 | 20,000 | 9,000 | - | - | - | - | 53,200 |
| USC Sumter | 160,000 | 93,000 | 67,000 | 42,000 | 30,000 | 12,000 | - | - | - | - | 79,000 |
| USC Union | 110,000 | 68,200 | 41,800 | 33,000 | 20,000 | 13,000 | - | - | - | - | 54,800 |
| TOTAL | \$ 17,540,000 | \$ 6,316,750 | \$ 11,223,250 | \$ 3,143,000 | \$ 3,243,000 | \$ (100,000) | \$ - | \$ - | \$ - | \$ - | \$ 11,123,250 |

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UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2025-2026

I. SYSTEM TOTALS

- ▶ Total Funds Summaries
- ▶ Summary of Current Funds Revenue
- ▶ Summary of Current Funds Expenditures
- ▶ Operating Budget – “A” Funds

USC - University
System Total
FY26 Total Funds Summary

| | Academic Units | Auxiliary Units | Support Units | Pass Through | Columbia Total Current | Columbia Total Noncurrent | Columbia Total |
|--|----------------------|----------------------|----------------------|--------------------|------------------------|---------------------------|------------------------|
| Revenue: | | | | | | | |
| Budget Transfers | 7,588,135 | 0 | (7,588,135) | 0 | (0) | 0 | (0) |
| Direct Tuition | 42,929,991 | 24,134,468 | 44,712,408 | 0 | 111,776,867 | (245,357,714) | (133,580,847) |
| Undergraduate Tuition - Resident | 157,872,975 | 0 | 0 | 0 | 157,872,975 | 0 | 157,872,975 |
| Undergraduate Tuition - Non-Resident | 251,682,627 | 0 | 0 | 0 | 251,682,627 | 0 | 251,682,627 |
| Graduate | 69,337,882 | 0 | 0 | 0 | 69,337,882 | 0 | 69,337,882 |
| Total Tuition | 521,823,474 | 24,134,468 | 44,712,408 | 0 | 590,670,351 | (245,357,714) | 345,312,637 |
| Tuition Discounting | 0 | 0 | 135,000,000 | 0 | 135,000,000 | 0 | 135,000,000 |
| Total Fees | 44,935,194 | 1,160,585 | 21,348,792 | 0 | 67,444,571 | 0 | 67,444,571 |
| General State Appropriations | 228,145,099 | 0 | 0 | 0 | 228,145,099 | 0 | 228,145,099 |
| Direct State Appropriations | 36,013,192 | 1,085,000 | 54,711,387 | 791,734 | 92,601,313 | 15,200,000 | 107,801,313 |
| Indirect Cost Recovery (IDC) Revenue | 36,206,078 | 0 | 119,609 | 0 | 36,325,687 | 0 | 36,325,687 |
| Grants, Contracts & Gifts | 219,938,716 | 26,042,700 | 126,434,205 | 1,177,265 | 373,592,886 | 23,683,019 | 397,275,905 |
| Sales, Services & Other | 8,264,231 | 235,242,752 | 38,477,032 | 97,000 | 282,081,015 | 4,365,282 | 286,446,297 |
| Total Revenue | 1,102,914,119 | 287,665,505 | 413,215,298 | 2,065,999 | 1,805,860,922 | (202,109,413) | 1,603,751,509 |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (392,105,837) | (84,901,307) | (170,681,867) | (1,087,158) | (648,776,169) | (665,711) | (649,441,880) |
| Fringe Benefits | (127,087,469) | (27,024,550) | (63,178,548) | (308,269) | (217,598,836) | (34,169,283) | (251,768,119) |
| Subtotal Personnel | (519,193,306) | (111,925,857) | (233,860,415) | (1,395,427) | (866,375,005) | (34,834,994) | (901,209,999) |
| Services | (60,659,903) | (66,765,277) | (75,096,310) | (345,091) | (202,866,581) | (3,779,762) | (206,646,343) |
| Travel | (8,766,045) | (1,265,600) | (3,252,679) | (54,311) | (13,338,635) | 0 | (13,338,635) |
| Utilities | (7,701) | (12,037,500) | (26,231,418) | 0 | (38,276,619) | 0 | (38,276,619) |
| Supplies | (29,497,462) | (10,563,565) | (16,136,812) | (45,820) | (56,243,659) | 542,057 | (55,701,602) |
| Tuition Discounting Costs | 0 | 0 | (135,000,000) | 0 | (135,000,000) | 0 | (135,000,000) |
| Rents, Fixed Charges and Equipment | (31,238,650) | (20,359,780) | (74,835,590) | (28,850) | (126,462,870) | 17,825,996 | (108,636,874) |
| Scholarships | (24,862,828) | (15,988,600) | (108,792,591) | 0 | (149,644,019) | 278,000,000 | 128,355,981 |
| Contingencies | (11,396,621) | (500,000) | (115,455,891) | 0 | (127,352,512) | 0 | (127,352,512) |
| Renovations | (20,588) | 0 | 0 | 0 | (20,588) | 62,720,461 | 62,699,873 |
| Debt Service | (30,000) | 0 | 0 | 0 | (30,000) | (17,448,531) | (17,478,531) |
| Other Strategic Contributions | 0 | (4,254,671) | (275,054) | 0 | (4,529,725) | 0 | (4,529,725) |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | (78,000,294) | (78,000,294) |
| Other Charges | (34,053,919) | (36,028,800) | (1,166,721) | (200,000) | (71,449,440) | (10,028) | (71,459,468) |
| Subtotal Non-Personnel | (200,533,717) | (167,763,793) | (556,243,066) | (674,072) | (925,214,648) | 259,849,899 | (665,364,749) |
| Total Direct Expenses | (719,727,023) | (279,689,650) | (790,103,481) | (2,069,499) | (1,791,589,653) | 225,014,905 | (1,566,574,748) |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 2,676,643 | 13,292,796 | 56,608,974 | 0 | 72,578,413 | 3,325,452 | 75,903,865 |
| Net Transfers | 13,467,854 | (21,850,478) | (19,281,288) | 3,500 | (27,660,412) | 27,660,412 | 0 |
| Total Contras & Transfers | 16,144,497 | (8,557,682) | 37,327,686 | 3,500 | 44,918,001 | 30,985,864 | 75,903,865 |
| Margin (Change in Fund Balance) | | | | | | | |
| Prior to Support Unit Allocations | 399,331,593 | (581,827) | (339,560,497) | 0 | 59,189,270 | 53,891,356 | 113,080,626 |
| Support Unit Allocations | (351,951,439) | 0 | 351,951,439 | 0 | 0 | 0 | 0 |
| Margin (Change in Fund Balance) | | | | | | | |
| After Support Unit Allocations | 47,380,154 | (581,827) | 12,390,942 | 0 | 59,189,270 | 53,891,356 | 113,080,626 |
| Model Allocations: | | | | | | | |
| Participation Fee Payment | (136,561,657) | 0 | 0 | 0 | (136,561,657) | 0 | (136,561,657) |
| Subvention | 102,145,854 | 0 | 0 | 0 | 102,145,854 | 0 | 102,145,854 |
| Net Funding From / (To) Other Academic Units | (34,415,803) | 0 | 0 | 0 | (34,415,803) | 0 | (34,415,803) |
| Strategic Initiative Funding | 8,480,158 | 0 | 25,935,645 | 0 | 34,415,803 | 0 | 34,415,803 |
| Total Model Allocations | (25,935,645) | 0 | 25,935,645 | 0 | 0 | 0 | 0 |
| Margin (Change in Fund Balance) | | | | | | | |
| After Model Allocations | 21,444,510 | (581,827) | 38,326,587 | 0 | 59,189,270 | 53,891,356 | 113,080,626 |
| Expense Budget Net (Increase) / Decrease | (22,291,603) | 0 | (36,051,533) | 0 | (58,343,136) | 0 | (58,343,136) |
| Margin (Change in Fund Balance) | (847,093) | (581,827) | 2,275,054 | 0 | 846,134 | 53,891,356 | 54,737,490 |

USC - University
System Total
FY26 Total Funds Summary

| | School of Medicine - Columbia Total Current | School of Medicine - Greenville Total Current | Aiken Total Current | Beaufort Total Current | Upstate Total Current | Lancaster Total Current | Salkehatchie Total Current | Sumter Total Current | Union Total Current | System Institution Noncurrent | University Total |
|--|--|--|------------------------|---------------------------|--------------------------|----------------------------|-------------------------------|-------------------------|------------------------|-------------------------------------|------------------------|
| Revenue: | | | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| Direct Tuition | 22,790,610 | 19,687,039 | 32,856,547 | 18,903,386 | 42,232,546 | 6,967,250 | 2,539,182 | 6,059,000 | 3,781,270 | (64,791,069) | (42,555,086) |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 157,872,975 |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 251,682,627 |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69,337,882 |
| Total Tuition | 22,790,610 | 19,687,039 | 32,856,547 | 18,903,386 | 42,232,546 | 6,967,250 | 2,539,182 | 6,059,000 | 3,781,270 | (64,791,069) | 436,338,398 |
| Tuition Discounting | 592,939 | 171,870 | 1,880,000 | 2,726,945 | 2,733,098 | 500,000 | 650,000 | 950,000 | 460,353 | 0 | 145,665,205 |
| Total Fees | 855,409 | 382,600 | 2,335,479 | 1,363,805 | 3,713,777 | 369,800 | 129,950 | 523,000 | 161,500 | 0 | 77,279,891 |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 228,145,099 |
| Direct State Appropriations | 37,980,236 | 1,000,000 | 28,481,052 | 17,296,171 | 39,143,351 | 11,327,234 | 6,497,214 | 10,762,944 | 6,980,552 | 48,826,900 | 316,096,967 |
| Indirect Cost Recovery (IDC) Revenue | 2,217,651 | 20,000 | 225,000 | 11,000 | 187,000 | 0 | 30,000 | 20,000 | 0 | 0 | 39,036,338 |
| Grants, Contracts & Gifts | 41,330,756 | 7,265,437 | 22,690,000 | 14,486,075 | 31,607,564 | 7,620,373 | 2,624,075 | 5,713,862 | 6,225,250 | 2,726,407 | 539,565,704 |
| Sales, Services & Other | 823,424 | 300,000 | 6,633,400 | 1,194,481 | 11,421,894 | 338,850 | 146,830 | 856,800 | 210,450 | 320,546 | 308,692,972 |
| Total Revenue | 106,591,025 | 28,826,946 | 95,101,478 | 55,981,863 | 131,039,230 | 27,123,507 | 12,617,251 | 24,885,606 | 17,819,375 | (12,917,216) | 2,090,820,574 |
| Direct Expenses: | | | | | | | | | | | |
| Salaries and Wages | (44,279,704) | (10,701,752) | (34,218,969) | (22,910,626) | (46,584,267) | (11,275,322) | (5,036,644) | (9,268,600) | (5,886,734) | (210,110) | (839,814,608) |
| Fringe Benefits | (17,138,947) | (3,646,579) | (14,666,869) | (10,072,531) | (18,396,189) | (4,506,001) | (2,234,539) | (3,895,300) | (2,609,050) | (7,518,876) | (336,453,000) |
| Subtotal Personnel | (61,418,651) | (14,348,331) | (48,885,838) | (32,983,157) | (64,980,456) | (15,781,323) | (7,271,183) | (13,163,900) | (8,495,784) | (7,728,986) | (1,176,267,608) |
| Services | (24,727,063) | (10,458,380) | (7,304,103) | (3,091,564) | (5,635,993) | (1,278,487) | (866,712) | (2,247,072) | (810,244) | (979,979) | (264,045,940) |
| Travel | (559,400) | (604,250) | (400,315) | (419,008) | (345,332) | (144,028) | (133,741) | (51,100) | (98,725) | (339) | (16,094,873) |
| Utilities | (1,287,967) | (600) | (2,036,000) | (1,212,800) | (2,299,260) | (559,707) | (321,000) | (575,000) | (231,100) | 0 | (46,800,053) |
| Supplies | (5,669,254) | (1,217,118) | (2,713,221) | (1,791,255) | (3,828,567) | (742,715) | (256,919) | (1,047,200) | (409,395) | (318,897) | (73,696,143) |
| Tuition Discounting Costs | (592,939) | (171,870) | (1,880,000) | (2,726,945) | (2,733,098) | (500,000) | (650,000) | (950,000) | (460,353) | 0 | (145,665,205) |
| Rents, Fixed Charges and Equipment | (5,106,135) | (1,064,103) | (10,968,836) | (6,483,691) | (5,173,302) | (515,558) | (220,841) | (500,200) | (182,230) | 3,995,160 | (134,856,610) |
| Scholarships | (1,642,145) | (4,214,761) | (11,331,000) | (7,002,777) | (32,923,316) | (5,724,313) | (2,215,000) | (5,182,000) | (6,161,000) | 69,520,000 | 121,479,669 |
| Contingencies | (5,120,001) | 0 | (3,204,431) | (314,579) | (4,934,139) | (180,208) | 0 | 0 | 0 | 0 | (141,105,870) |
| Renovations | (35,000) | 0 | 0 | 0 | (456) | 0 | (25,000) | 0 | 0 | (15,047,001) | 47,592,416 |
| Debt Service | 0 | 0 | 0 | (5,534) | 0 | 0 | 0 | 0 | 0 | (1,520,488) | (19,004,553) |
| Other Strategic Contributions | (745,220) | 0 | (606,624) | (206,112) | (754,092) | (317,304) | (209,520) | (409,428) | (114,540) | 0 | (7,892,565) |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (12,902,440) | (90,902,734) |
| Other Charges | (3,347,907) | (20,000) | (1,178,500) | (91,813) | (2,519,729) | (232,308) | (334,595) | (650,200) | (324,600) | 6,939 | (80,152,181) |
| Subtotal Non-Personnel | (48,833,031) | (17,751,082) | (41,623,030) | (23,346,078) | (61,147,284) | (10,194,628) | (5,233,328) | (11,612,200) | (8,792,187) | 42,752,955 | (851,144,642) |
| Total Direct Expenses | (110,251,682) | (32,099,413) | (90,508,868) | (56,329,235) | (126,127,740) | (25,975,951) | (12,504,511) | (24,776,100) | (17,287,971) | 35,023,969 | (2,027,412,250) |
| Contras & Transfers: | | | | | | | | | | | |
| Contras & Recoveries | 2,850,172 | 409,110 | 255,500 | 47,130 | 354,870 | 0 | 0 | 58,000 | 0 | 74,693 | 79,953,340 |
| Net Transfers | 2,699,916 | 0 | (1,885,799) | 432,876 | (3,402,847) | (588,956) | (19,460) | (53,000) | 72,216 | 2,745,054 | 0 |
| Total Contras & Transfers | 5,550,088 | 409,110 | (1,630,299) | 480,006 | (3,047,977) | (588,956) | (19,460) | 5,000 | 72,216 | 2,819,747 | 79,953,340 |
| Margin (Change in Fund Balance) | | | | | | | | | | | |
| Prior to Support Unit Allocations | 1,889,431 | (2,863,357) | 2,962,311 | 132,634 | 1,863,513 | 558,600 | 93,280 | 114,506 | 603,620 | 24,926,500 | 143,361,664 |
| Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Margin (Change in Fund Balance) | | | | | | | | | | | |
| After Support Unit Allocations | 1,889,431 | (2,863,357) | 2,962,311 | 132,634 | 1,863,513 | 558,600 | 93,280 | 114,506 | 603,620 | 24,926,500 | 143,361,664 |
| Model Allocations: | | | | | | | | | | | |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (136,561,657) |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 102,145,854 |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (34,415,803) |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34,415,803 |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Margin (Change in Fund Balance) | | | | | | | | | | | |
| After Model Allocations | 1,889,431 | (2,863,357) | 2,962,311 | 132,634 | 1,863,513 | 558,600 | 93,280 | 114,506 | 603,620 | 24,926,500 | 143,361,664 |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (58,343,136) |
| Margin (Change in Fund Balance) | 1,889,431 | (2,863,357) | 2,962,311 | 132,634 | 1,863,513 | 558,600 | 93,280 | 114,506 | 603,620 | 24,926,500 | 85,018,528 |

FY26 Total Funds Summary

| Unit Description | Revenue | Direct Expenses | Contras & Transfers | Margin Prior to Allocations | Support Unit Allocations | Margin After Support Unit Allocations | Model Allocations | Margin After Model Allocations | Expense Budget Net (Increase) / Decrease | Margin (Change in Fund Balance) |
|---|----------------------|------------------------|---------------------|-----------------------------|--------------------------|---------------------------------------|---------------------|--------------------------------|--|---------------------------------|
| USC Columbia | | | | | | | | | | |
| Academic Units - Current Funds | | | | | | | | | | |
| McCausland College of Arts and Sciences | 342,870,507 | (201,599,655) | 5,786,532 | 147,057,384 | (116,196,691) | 30,860,693 | (27,678,639) | 3,182,054 | (3,182,054) | 0 |
| College of Education | 70,181,654 | (56,543,766) | 919,332 | 14,557,219 | (18,543,295) | (3,986,076) | 2,580,231 | (1,405,845) | 1,405,845 | (0) |
| Molinaroli College of Engineering and Computing | 156,880,568 | (115,755,646) | (510,474) | 40,614,448 | (45,403,073) | (4,788,625) | 7,337,342 | 2,548,717 | (2,548,717) | 0 |
| College of Hosp Retail Sport Mgmt | 58,955,476 | (25,354,567) | (490,965) | 33,109,944 | (20,587,979) | 12,521,966 | (12,418,589) | 103,377 | (903,377) | (800,000) |
| Joseph F. Rice School of Law | 54,972,506 | (45,974,134) | 2,348,725 | 11,347,097 | (12,062,091) | (714,995) | 6,522,228 | 5,807,234 | (5,807,234) | 0 |
| College of Information & Communications | 38,207,748 | (18,583,763) | 419,998 | 20,043,984 | (13,731,351) | 6,312,632 | (4,458,464) | 1,854,168 | (1,854,168) | 0 |
| Darla Moore School of Business | 127,357,637 | (72,909,701) | 595,000 | 55,042,936 | (48,178,676) | 6,864,260 | (3,293,277) | 3,570,983 | (3,318,183) | 252,800 |
| College of Nursing | 46,578,232 | (29,119,387) | 978,540 | 18,437,385 | (15,531,173) | 2,906,212 | (1,942,168) | 964,044 | (1,187,099) | (223,055) |
| College of Pharmacy | 33,590,785 | (20,052,668) | 920,573 | 14,458,690 | (9,983,353) | 4,475,336 | 1,318,481 | 5,793,817 | (5,830,868) | (37,051) |
| Arnold School of Public Health | 137,875,041 | (100,541,262) | 3,914,805 | 41,248,584 | (37,999,328) | 3,249,256 | (3,979,639) | (730,384) | 730,384 | 0 |
| School of Music | 10,845,834 | (13,624,495) | 1,254,431 | (1,524,230) | (6,897,437) | (8,421,667) | 9,198,593 | 776,925 | (816,712) | (39,787) |
| College of Social Work | 24,598,132 | (19,667,979) | 8,000 | 4,938,154 | (6,836,992) | (1,898,838) | 878,257 | (1,020,581) | 1,020,581 | 0 |
| Academic Unit Total | 1,102,914,119 | (719,727,023) | 16,144,497 | 399,331,593 | (351,951,439) | 47,380,154 | (25,935,645) | 21,444,510 | (22,291,603) | (847,093) |
| Auxiliary Units - Current Funds | | | | | | | | | | |
| Athletics | 169,354,298 | (191,635,500) | 22,281,202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Services | 17,231,755 | (16,131,366) | (1,295,247) | (194,858) | 0 | (194,858) | 0 | (194,858) | 0 | (194,858) |
| Housing | 85,698,452 | (55,123,831) | (30,836,336) | (261,715) | 0 | (261,715) | 0 | (261,715) | 0 | (261,715) |
| Parking Services | 15,381,000 | (16,798,953) | 1,292,699 | (125,254) | 0 | (125,254) | 0 | (125,254) | 0 | (125,254) |
| Auxiliary Unit Total | 287,665,505 | (279,689,650) | (8,557,682) | (581,827) | 0 | (581,827) | 0 | (581,827) | 0 | (581,827) |
| Support Units - Current Funds | | | | | | | | | | |
| Support Unit Total | 413,215,298 | (790,103,481) | 37,327,686 | (339,560,497) | 351,951,439 | 12,390,942 | 25,935,645 | 38,326,587 | (36,051,533) | 2,275,054 |
| Pass-Through Unit - Current Funds | | | | | | | | | | |
| Small Business Development Center | 2,065,999 | (2,069,499) | 3,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pass-Through Unit Total | 2,065,999 | (2,069,499) | 3,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| COLUMBIA CURRENT FUNDS TOTAL | 1,805,860,922 | (1,791,589,653) | 44,918,001 | 59,189,270 | 0 | 59,189,270 | (0) | 59,189,270 | (58,343,136) | 846,134 |
| USC Columbia Noncurrent Funds | | | | | | | | | | |
| Total Noncurrent Funds | (202,109,413) | 225,014,905 | 30,985,864 | 53,891,356 | 0 | 53,891,356 | 0 | 53,891,356 | 0 | 53,891,356 |
| COLUMBIA NONCURRENT FUNDS TOTAL | (202,109,413) | 225,014,905 | 30,985,864 | 53,891,356 | 0 | 53,891,356 | 0 | 53,891,356 | 0 | 53,891,356 |
| USC COLUMBIA TOTAL FUNDS | 1,603,751,509 | (1,566,574,748) | 75,903,865 | 113,080,626 | 0 | 113,080,626 | (0) | 113,080,626 | (58,343,136) | 54,737,490 |

FY26 Total Funds Summary

| Unit Description | Revenue | Direct Expenses | Contras & Transfers | Margin Prior to Allocations | Support Unit Allocations | Margin After Support Unit Allocations | Model Allocations | Margin After Model Allocations | Expense Budget Net (Increase) / Decrease | Margin (Change in Fund Balance) |
|---|----------------------|------------------------|---------------------|-----------------------------|--------------------------|---------------------------------------|-------------------|--------------------------------|--|---------------------------------|
| <u>School of Medicine - Columbia</u> | | | | | | | | | | |
| School of Medicine - Columbia - Current | 106,591,025 | (110,251,682) | 5,550,088 | 1,889,431 | 0 | 1,889,431 | 0 | 1,889,431 | 0 | 1,889,431 |
| School of Medicine - Columbia - Noncurrent | 699,467 | 303,443 | (2,699,382) | (1,696,472) | 0 | (1,696,472) | 0 | (1,696,472) | 0 | (1,696,472) |
| SOM - COLUMBIA TOTAL FUNDS | 107,290,492 | (109,948,239) | 2,850,706 | 192,959 | 0 | 192,959 | 0 | 192,959 | 0 | 192,959 |
| <u>School of Medicine - Greenville</u> | | | | | | | | | | |
| School of Medicine - Greenville - Current | 28,826,946 | (32,099,413) | 409,110 | (2,863,357) | 0 | (2,863,357) | 0 | (2,863,357) | 0 | (2,863,357) |
| School of Medicine - Greenville - Noncurrent | 1,526 | 227,842 | 0 | 229,368 | 0 | 229,368 | 0 | 229,368 | 0 | 229,368 |
| SOM - GREENVILLE TOTAL FUNDS | 28,828,472 | (31,871,571) | 409,110 | (2,633,989) | 0 | (2,633,989) | 0 | (2,633,989) | 0 | (2,633,989) |
| <u>USC Aiken</u> | | | | | | | | | | |
| USC Aiken - Current | 95,101,478 | (90,508,868) | (1,630,299) | 2,962,311 | 0 | 2,962,311 | 0 | 2,962,311 | 0 | 2,962,311 |
| USC Aiken - Noncurrent | (6,242,312) | 8,003,303 | 1,891,851 | 3,652,842 | 0 | 3,652,842 | 0 | 3,652,842 | 0 | 3,652,842 |
| USC AIKEN TOTAL FUNDS | 88,859,166 | (82,505,565) | 261,552 | 6,615,153 | 0 | 6,615,153 | 0 | 6,615,153 | 0 | 6,615,153 |
| <u>USC Beaufort</u> | | | | | | | | | | |
| USC Beaufort - Current | 55,981,863 | (56,329,235) | 480,006 | 132,634 | 0 | 132,634 | 0 | 132,634 | 0 | 132,634 |
| USC Beaufort - Noncurrent | (1,767,368) | 1,973,954 | (407,592) | (201,006) | 0 | (201,006) | 0 | (201,006) | 0 | (201,006) |
| USC BEAUFORT TOTAL FUNDS | 54,214,495 | (54,355,281) | 72,414 | (68,372) | 0 | (68,372) | 0 | (68,372) | 0 | (68,372) |
| <u>USC Upstate</u> | | | | | | | | | | |
| USC Upstate - Current | 131,039,230 | (126,127,740) | (3,047,977) | 1,863,513 | 0 | 1,863,513 | 0 | 1,863,513 | 0 | 1,863,513 |
| USC Upstate - Noncurrent | (7,753,686) | 15,106,760 | 3,445,670 | 10,798,744 | 0 | 10,798,744 | 0 | 10,798,744 | 0 | 10,798,744 |
| USC UPSTATE TOTAL FUNDS | 123,285,544 | (111,020,980) | 397,693 | 12,662,257 | 0 | 12,662,257 | 0 | 12,662,257 | 0 | 12,662,257 |
| <u>USC Lancaster</u> | | | | | | | | | | |
| USC Lancaster - Current | 27,123,507 | (25,975,951) | (588,956) | 558,600 | 0 | 558,600 | 0 | 558,600 | 0 | 558,600 |
| USC Lancaster - Noncurrent | (3,397,894) | 3,551,440 | 588,956 | 742,502 | 0 | 742,502 | 0 | 742,502 | 0 | 742,502 |
| USC LANCASTER TOTAL FUNDS | 23,725,613 | (22,424,511) | 0 | 1,301,102 | 0 | 1,301,102 | 0 | 1,301,102 | 0 | 1,301,102 |
| <u>USC Salkehatchie</u> | | | | | | | | | | |
| USC Salkehatchie - Current | 12,617,251 | (12,504,511) | (19,460) | 93,280 | 0 | 93,280 | 0 | 93,280 | 0 | 93,280 |
| USC Salkehatchie - Noncurrent | (812,001) | 1,449,841 | 19,460 | 657,300 | 0 | 657,300 | 0 | 657,300 | 0 | 657,300 |
| USC SALKEHATCHIE TOTAL FUNDS | 11,805,250 | (11,054,670) | 0 | 750,580 | 0 | 750,580 | 0 | 750,580 | 0 | 750,580 |
| <u>USC Sumter</u> | | | | | | | | | | |
| USC Sumter - Current | 24,885,606 | (24,776,100) | 5,000 | 114,506 | 0 | 114,506 | 0 | 114,506 | 0 | 114,506 |
| USC Sumter - Noncurrent | 6,796,206 | 2,214,370 | 53,000 | 9,063,576 | 0 | 9,063,576 | 0 | 9,063,576 | 0 | 9,063,576 |
| USC SUMTER TOTAL FUNDS | 31,681,812 | (22,561,730) | 58,000 | 9,178,082 | 0 | 9,178,082 | 0 | 9,178,082 | 0 | 9,178,082 |
| <u>USC Union</u> | | | | | | | | | | |
| USC Union - Current | 17,819,375 | (17,287,971) | 72,216 | 603,620 | 0 | 603,620 | 0 | 603,620 | 0 | 603,620 |
| USC Union - Noncurrent | (441,154) | 2,193,016 | (72,216) | 1,679,646 | 0 | 1,679,646 | 0 | 1,679,646 | 0 | 1,679,646 |
| USC UNION TOTAL FUNDS | 17,378,221 | (15,094,955) | 0 | 2,283,266 | 0 | 2,283,266 | 0 | 2,283,266 | 0 | 2,283,266 |
| USC SYSTEM TOTAL FUNDS | 2,090,820,574 | (2,027,412,250) | 79,953,340 | 143,361,664 | 0 | 143,361,664 | (0) | 143,361,664 | (58,343,136) | 85,018,528 |

USC - University
System Total
Total Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Current | Noncurrent | Total | Current | Noncurrent | Total | % Change in Budget |
|---|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|--------------------|
| Revenue: | | | | | | | |
| Direct Tuition | 239,062,276 | (310,437,726) | (71,375,450) | 267,593,697 | (310,148,783) | (42,555,086) | -40.38% |
| Undergraduate Tuition - Resident | 150,185,747 | 0 | 150,185,747 | 157,872,975 | 0 | 157,872,975 | 5.12% |
| Undergraduate Tuition - Non-Resident | 236,874,472 | 0 | 236,874,472 | 251,682,627 | 0 | 251,682,627 | 6.25% |
| Graduate | 67,360,411 | 0 | 67,360,411 | 69,337,882 | 0 | 69,337,882 | 2.94% |
| <i>Total Tuition</i> | 693,482,906 | (310,437,726) | 383,045,180 | 746,487,181 | (310,148,783) | 436,338,398 | 13.91% |
| Tuition Discounting | 144,625,112 | 0 | 144,625,112 | 145,665,205 | 0 | 145,665,205 | 0.72% |
| Total Fees | 74,881,067 | 0 | 74,881,067 | 77,279,891 | 0 | 77,279,891 | 3.20% |
| General State Appropriations | 0 | 0 | 0 | 228,145,099 | 0 | 228,145,099 | 0.00% |
| Direct State Appropriations | 405,313,430 | 137,675,000 | 542,988,430 | 252,070,067 | 64,026,900 | 316,096,967 | -41.79% |
| Indirect Cost Recovery (IDC) Revenue | 36,192,060 | 0 | 36,192,060 | 39,036,338 | 0 | 39,036,338 | 7.86% |
| Grants, Contracts & Gifts | 472,637,956 | 16,948,306 | 489,586,262 | 513,156,278 | 26,409,426 | 539,565,704 | 10.21% |
| Sales, Services & Other | 276,782,085 | (7,705,221) | 269,076,864 | 304,007,144 | 4,685,828 | 308,692,972 | 14.72% |
| Total Revenue | 2,103,914,616 | (163,519,641) | 1,940,394,975 | 2,305,847,203 | (215,026,629) | 2,090,820,574 | 7.75% |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (768,073,424) | (844,907) | (768,918,331) | (838,938,787) | (875,821) | (839,814,608) | 9.22% |
| Fringe Benefits | (278,816,980) | (55,606,217) | (334,423,197) | (294,764,841) | (41,688,159) | (336,453,000) | 0.61% |
| <i>Subtotal Personnel</i> | <i>(1,046,890,404)</i> | <i>(56,451,124)</i> | <i>(1,103,341,528)</i> | <i>(1,133,703,628)</i> | <i>(42,563,980)</i> | <i>(1,176,267,608)</i> | 6.61% |
| Services | (224,211,162) | (5,643,787) | (229,854,949) | (259,286,199) | (4,759,741) | (264,045,940) | 14.88% |
| Travel | (16,934,300) | 0 | (16,934,300) | (16,094,534) | (339) | (16,094,873) | -4.96% |
| Utilities | (45,701,008) | 258,471 | (45,442,537) | (46,800,053) | 0 | (46,800,053) | 2.99% |
| Supplies | (69,262,656) | 206,775 | (69,055,881) | (73,919,303) | 223,160 | (73,696,143) | 6.72% |
| Tuition Discounting Costs | (144,625,112) | 0 | (144,625,112) | (145,665,205) | 0 | (145,665,205) | 0.72% |
| Rents, Fixed Charges and Equipment | (127,492,471) | 19,124,432 | (108,368,039) | (156,677,766) | 21,821,156 | (134,856,610) | 24.44% |
| Scholarships | (214,157,891) | 347,520,000 | 133,362,109 | (226,040,331) | 347,520,000 | 121,479,669 | 8.91% |
| Contingencies | (203,529,448) | 0 | (203,529,448) | (141,105,870) | 0 | (141,105,870) | -30.67% |
| Renovations | (536,915) | 62,911,641 | 62,374,726 | (81,044) | 47,673,460 | 47,592,416 | 23.70% |
| Debt Service | (280,534) | (19,502,286) | (19,782,820) | (35,534) | (18,969,019) | (19,004,553) | -3.93% |
| Other Strategic Contributions | (4,254,671) | 0 | (4,254,671) | (7,892,565) | 0 | (7,892,565) | 85.50% |
| Depreciation Expense | 0 | (86,177,172) | (86,177,172) | 0 | (90,902,734) | (90,902,734) | 5.48% |
| Other Charges | (75,399,971) | (2,822) | (75,402,793) | (80,149,092) | (3,089) | (80,152,181) | 6.30% |
| <i>Subtotal Non-Personnel</i> | <i>(1,126,386,139)</i> | <i>318,695,252</i> | <i>(807,690,887)</i> | <i>(1,153,747,496)</i> | <i>302,602,854</i> | <i>(851,144,642)</i> | 5.38% |
| Total Direct Expenses | (2,173,276,543) | 262,244,128 | (1,911,032,415) | (2,287,451,124) | 260,038,874 | (2,027,412,250) | 6.09% |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 76,681,446 | 2,948,503 | 79,629,949 | 76,553,195 | 3,400,145 | 79,953,340 | 0.41% |
| Net Transfers | (2,869,314) | 2,869,314 | 0 | (30,405,466) | 30,405,466 | 0 | 0.00% |
| Total Contrs & Transfers | 73,812,132 | 5,817,817 | 79,629,949 | 46,147,729 | 33,805,611 | 79,953,340 | 0.41% |
| Margin (Change in Fund Balance) | | | | | | | |
| Prior to Support Unit Allocations | 4,450,205 | 104,542,304 | 108,992,509 | 64,543,808 | 78,817,856 | 143,361,664 | 31.53% |
| Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | | | | | | | |
| After Support Unit Allocations | 4,450,205 | 104,542,304 | 108,992,509 | 64,543,808 | 78,817,856 | 143,361,664 | 31.53% |
| Model Allocations: | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | (128,231,051) | 0 | (128,231,051) | (136,561,657) | 0 | (136,561,657) | 6.50% |
| Subvention | 96,332,261 | 0 | 96,332,261 | 102,145,854 | 0 | 102,145,854 | 6.03% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>(31,898,790)</i> | <i>0</i> | <i>(31,898,790)</i> | <i>(34,415,803)</i> | <i>0</i> | <i>(34,415,803)</i> | -7.89% |
| Strategic Initiative Funding | 31,898,790 | 0 | 31,898,790 | 34,415,803 | 0 | 34,415,803 | 7.89% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | | | | | | | |
| After Model Allocations | 4,450,205 | 104,542,304 | 108,992,509 | 64,543,808 | 78,817,856 | 143,361,664 | 31.53% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | (58,343,136) | 0 | (58,343,136) | 0.00% |
| Margin (Change in Fund Balance) | 4,450,205 | 104,542,304 | 108,992,509 | 6,200,672 | 78,817,856 | 85,018,528 | -22.00% |

USC - University
System Total
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|------------------------|-----------------------|----------------------|------------------------|------------------------|-----------------------|----------------------|------------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 198,652,192 | 40,410,084 | 0 | 239,062,276 | 216,604,062 | 50,989,635 | 0 | 267,593,697 | 11.93% |
| Undergraduate Tuition - Resident | 150,185,747 | 0 | 0 | 150,185,747 | 157,872,975 | 0 | 0 | 157,872,975 | 5.12% |
| Undergraduate Tuition - Non-Resident | 236,874,472 | 0 | 0 | 236,874,472 | 251,682,627 | 0 | 0 | 251,682,627 | 6.25% |
| Graduate | 67,360,411 | 0 | 0 | 67,360,411 | 69,337,882 | 0 | 0 | 69,337,882 | 2.94% |
| <i>Total Tuition</i> | 653,072,822 | 40,410,084 | 0 | 693,482,906 | 695,497,546 | 50,989,635 | 0 | 746,487,181 | 7.64% |
| Tuition Discounting | 144,625,112 | 0 | 0 | 144,625,112 | 145,665,205 | 0 | 0 | 145,665,205 | 0.72% |
| Total Fees | 46,683,203 | 28,002,864 | 195,000 | 74,881,067 | 47,744,951 | 29,339,940 | 195,000 | 77,279,891 | 3.20% |
| General State Appropriations | 0 | 0 | 0 | 0 | 228,145,099 | 0 | 0 | 228,145,099 | 0.00% |
| Direct State Appropriations | 401,301,465 | 1,085,000 | 2,926,965 | 405,313,430 | 225,681,513 | 5,585,000 | 20,803,554 | 252,070,067 | -37.81% |
| Indirect Cost Recovery (IDC) Revenue | 310,000 | 35,882,060 | 0 | 36,192,060 | 9,545,886 | 29,490,452 | 0 | 39,036,338 | 7.86% |
| Grants, Contracts & Gifts | 10,397,955 | 33,140,561 | 429,099,440 | 472,637,956 | 9,026,122 | 33,538,684 | 470,591,472 | 513,156,278 | 8.57% |
| Sales, Services & Other | 13,979,397 | 258,331,034 | 4,471,654 | 276,782,085 | 15,541,002 | 284,422,033 | 4,044,109 | 304,007,144 | 9.84% |
| Total Revenue | 1,270,369,954 | 396,851,603 | 436,693,059 | 2,103,914,616 | 1,376,847,324 | 433,365,744 | 495,634,135 | 2,305,847,203 | 9.60% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (549,480,721) | (116,892,261) | (101,700,442) | (768,073,424) | (602,650,066) | (127,848,717) | (108,440,004) | (838,938,787) | 9.23% |
| Fringe Benefits | (212,163,021) | (36,861,054) | (29,792,905) | (278,816,980) | (223,807,964) | (40,171,374) | (30,785,503) | (294,764,841) | 5.72% |
| <i>Subtotal Personnel</i> | <i>(761,643,742)</i> | <i>(153,753,315)</i> | <i>(131,493,347)</i> | <i>(1,046,890,404)</i> | <i>(826,458,030)</i> | <i>(168,020,091)</i> | <i>(139,225,507)</i> | <i>(1,133,703,628)</i> | 8.29% |
| Services | (104,150,823) | (71,441,568) | (48,618,771) | (224,211,162) | (115,638,055) | (89,491,563) | (54,156,581) | (259,286,199) | 15.64% |
| Travel | (7,381,930) | (4,116,544) | (5,435,826) | (16,934,300) | (7,409,804) | (4,482,443) | (4,202,287) | (16,094,534) | -4.96% |
| Utilities | (30,720,744) | (14,943,156) | (37,108) | (45,701,008) | (32,520,830) | (14,243,843) | (35,380) | (46,800,053) | 2.40% |
| Supplies | (30,474,274) | (26,952,449) | (11,835,933) | (69,262,656) | (32,059,161) | (28,217,338) | (13,642,804) | (73,919,303) | 6.72% |
| Tuition Discounting Costs | (144,625,112) | 0 | 0 | (144,625,112) | (145,665,205) | 0 | 0 | (145,665,205) | 0.72% |
| Rents, Fixed Charges and Equipment | (39,126,868) | (33,849,299) | (54,516,304) | (127,492,471) | (43,652,340) | (34,167,561) | (78,857,865) | (156,677,766) | 22.89% |
| Scholarships | (31,716,420) | (34,136,187) | (148,305,284) | (214,157,891) | (38,142,373) | (38,764,093) | (149,133,865) | (226,040,331) | 5.55% |
| Contingencies | (186,416,333) | (7,734,528) | (9,378,587) | (203,529,448) | (108,083,536) | (8,598,691) | (24,423,643) | (141,105,870) | -30.67% |
| Renovations | (46,134) | (470,000) | (20,781) | (536,915) | (81,134) | 0 | 90 | (81,044) | -84.91% |
| Debt Service | (35,534) | (245,000) | 0 | (280,534) | (35,534) | 0 | 0 | (35,534) | -87.33% |
| Other Strategic Contributions | 0 | (4,254,671) | 0 | (4,254,671) | (3,637,894) | (4,254,671) | 0 | (7,892,565) | 85.50% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (507,067) | (39,550,567) | (35,342,337) | (75,399,971) | (717,592) | (41,037,571) | (38,393,929) | (80,149,092) | 6.30% |
| <i>Subtotal Non-Personnel</i> | <i>(575,201,239)</i> | <i>(237,693,969)</i> | <i>(313,490,931)</i> | <i>(1,126,386,139)</i> | <i>(527,643,458)</i> | <i>(263,257,774)</i> | <i>(362,846,264)</i> | <i>(1,153,747,496)</i> | 2.43% |
| Total Direct Expenses | (1,336,844,981) | (391,447,284) | (444,984,278) | (2,173,276,543) | (1,354,101,488) | (431,277,865) | (502,071,771) | (2,287,451,124) | 5.25% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 47,504,303 | 28,875,183 | 301,960 | 76,681,446 | 43,570,473 | 32,680,762 | 301,960 | 76,553,195 | -0.17% |
| Net Transfers | 28,447,396 | (39,305,969) | 7,989,259 | (2,869,314) | 3,647,243 | (40,188,385) | 6,135,676 | (30,405,466) | -959.68% |
| Total Contrs & Transfers | 75,951,699 | (10,430,786) | 8,291,219 | 73,812,132 | 47,217,716 | (7,507,623) | 6,437,636 | 46,147,729 | -37.48% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 9,476,672 | (5,026,467) | 0 | 4,450,205 | 69,963,552 | (5,419,744) | 0 | 64,543,808 | 1350.36% |
| Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 9,476,672 | (5,026,467) | 0 | 4,450,205 | 69,963,552 | (5,419,744) | 0 | 64,543,808 | 1350.36% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | (128,231,051) | 0 | 0 | (128,231,051) | (136,561,657) | 0 | 0 | (136,561,657) | 6.50% |
| Subvention | 96,332,261 | 0 | 0 | 96,332,261 | 102,145,854 | 0 | 0 | 102,145,854 | 6.03% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>(31,898,790)</i> | <i>0</i> | <i>0</i> | <i>(31,898,790)</i> | <i>(34,415,803)</i> | <i>0</i> | <i>0</i> | <i>(34,415,803)</i> | -7.89% |
| Strategic Initiative Funding | 31,898,790 | 0 | 0 | 31,898,790 | 34,415,803 | 0 | 0 | 34,415,803 | 7.89% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 9,476,672 | (5,026,467) | 0 | 4,450,205 | 69,963,552 | (5,419,744) | 0 | 64,543,808 | 1350.36% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (58,343,136) | 0 | 0 | (58,343,136) | 0.00% |
| Margin (Change in Fund Balance) | 9,476,672 | (5,026,467) | 0 | 4,450,205 | 11,620,416 | (5,419,744) | 0 | 6,200,672 | 39.33% |

**UNIVERSITY OF SOUTH CAROLINA
SUMMARY OF CURRENT FUNDS REVENUE
FISCAL YEAR 2025-2026**

| | Columbia | School of Medicine | Greenville School of Medicine | Aiken | Beaufort | Upstate | Lancaster | Salkehatchie | Sumter | Union | Total |
|---|----------------------|-----------------------|-------------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Tuition and Fees | 793,114,922 | 24,238,958 | 20,241,509 | 37,072,026 | 22,994,136 | 48,679,421 | 7,837,050 | 3,319,132 | 7,532,000 | 4,403,123 | 969,432,277 |
| % of Total Revenue | 43.9% | 22.7% | 70.2% | 39.0% | 41.1% | 37.1% | 28.9% | 26.3% | 30.3% | 24.7% | 42.0% |
| State Appropriations | 320,746,412 | 37,980,236 | 1,000,000 | 28,481,052 | 17,296,171 | 39,143,351 | 11,327,234 | 6,497,214 | 10,762,944 | 6,980,552 | 480,215,166 |
| % of Total Revenue | 17.8% | 35.6% | 3.5% | 29.9% | 30.9% | 29.9% | 41.8% | 51.5% | 43.2% | 39.2% | 20.8% |
| Federal Grants and Contracts | 213,484,835 | 21,901,170 | 62,151 | 12,500,000 | 6,446,971 | 17,216,379 | 2,752,673 | 1,618,575 | 2,822,000 | 3,600,000 | 282,404,754 |
| % of Total Revenue | 11.8% | 20.5% | 0.2% | 13.1% | 11.5% | 13.1% | 10.1% | 12.8% | 11.3% | 20.2% | 12.2% |
| State Grants and Contracts | 23,765,323 | 3,965,199 | 0 | 700,000 | 0 | 152,000 | 135,000 | 0 | 10,000 | 0 | 28,727,522 |
| % of Total Revenue | 1.3% | 3.7% | 0.0% | 0.7% | 0.0% | 0.1% | 0.5% | 0.0% | 0.0% | 0.0% | 1.2% |
| Local Grants and Contracts | 1,429,247 | 246,304 | 0 | 165,000 | 431,360 | 0 | 0 | 0 | 0 | 18,000 | 2,289,911 |
| % of Total Revenue | 0.1% | 0.2% | 0.0% | 0.2% | 0.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.1% |
| Private Gifts, Grants and Contracts | 134,913,481 | 15,218,083 | 7,203,286 | 9,325,000 | 7,607,744 | 14,239,185 | 4,732,700 | 1,005,500 | 2,881,862 | 2,607,250 | 199,734,091 |
| % of Total Revenue | 7.5% | 14.3% | 25.0% | 9.8% | 13.6% | 10.9% | 17.4% | 8.0% | 11.6% | 14.6% | 8.7% |
| Sales & Service Educational Activities and Other | 73,674,104 | 3,041,075 | 320,000 | 2,128,000 | 805,606 | 3,206,040 | 309,850 | 167,430 | 167,500 | 80,950 | 83,900,555 |
| % of Total Revenue | 4.1% | 2.9% | 1.1% | 2.2% | 1.4% | 2.4% | 1.1% | 1.3% | 0.7% | 0.5% | 3.6% |
| Sales & Svc Auxiliary Enterprises | 244,732,598 | 0 | 0 | 4,730,400 | 399,875 | 8,402,854 | 29,000 | 9,400 | 709,300 | 129,500 | 259,142,927 |
| % of Total Revenue | 13.6% | 0.0% | 0.0% | 5.0% | 0.7% | 6.4% | 0.1% | 0.1% | 2.9% | 0.7% | 11.2% |
| Total Current Funds Revenue | 1,805,860,922 | 106,591,025 | 28,826,946 | 95,101,478 | 55,981,863 | 131,039,230 | 27,123,507 | 12,617,251 | 24,885,606 | 17,819,375 | 2,305,847,203 |
| % of Total Revenue | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Campus Percentage of Total | 78.3% | 4.6% | 1.3% | 4.1% | 2.4% | 5.7% | 1.2% | 0.5% | 1.1% | 0.8% | 100% |

NOTE: This schedule includes revenue from all sources.

| Budgeted Change in Fund Balance | Columbia | School of Medicine | Greenville School of Medicine | Aiken | Beaufort | Upstate | Lancaster | Salkehatchie | Sumter | Union | Total |
|------------------------------------|-------------|-----------------------|-------------------------------------|------------|------------|------------|-----------|--------------|-----------|-----------|-------------|
| Budgeted Beginning Fund Balance | 710,377,540 | 36,468,057 | 23,930,834 | 24,871,558 | 16,739,860 | 37,149,237 | 7,406,604 | 4,064,323 | 5,419,390 | 1,410,099 | 867,837,501 |
| Budgeted Ending Fund Balance | 711,223,674 | 38,357,488 | 21,067,477 | 27,833,869 | 16,872,494 | 39,012,750 | 7,965,204 | 4,157,603 | 5,533,896 | 2,013,719 | 874,038,173 |
| Changes in Budgeted Fund Balance | 846,134 | 1,889,431 | (2,863,357) | 2,962,311 | 132,634 | 1,863,513 | 558,600 | 93,280 | 114,506 | 603,620 | 6,200,672 |

**UNIVERSITY OF SOUTH CAROLINA
SUMMARY OF CURRENT FUNDS EXPENDITURES
FISCAL YEAR 2025-2026**

| | Columbia | School of Medicine | Greenville School of Medicine | Aiken | Beaufort | Upstate | Lancaster | Salkehatchie | Sumter | Union | Total |
|---|----------------------|-----------------------|-------------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Instruction | 475,374,068 | 33,222,734 | 20,479,435 | 29,649,133 | 15,022,711 | 33,585,830 | 9,471,986 | 3,197,503 | 7,123,971 | 4,988,662 | 632,116,033 |
| % of Total Current Funds | 26.3% | 31.7% | 64.6% | 32.2% | 26.9% | 26.0% | 35.7% | 25.5% | 28.8% | 29.0% | 27.5% |
| Research | 242,759,739 | 26,167,124 | 1,899,893 | 1,577,613 | 1,026,958 | 2,785,633 | 96,046 | 355,083 | 612,573 | 21,864 | 277,302,529 |
| % of Total Current Funds | 13.4% | 25.0% | 6.0% | 1.7% | 1.8% | 2.2% | 0.4% | 2.8% | 2.5% | 0.1% | 12.1% |
| Public Service | 76,985,663 | 22,679,448 | 426,143 | 4,293,327 | 3,797,289 | 2,202,643 | 379,817 | 340,053 | 25,376 | 90,307 | 111,220,067 |
| % of Total Current Funds | 4.3% | 21.7% | 1.3% | 4.7% | 6.8% | 1.7% | 1.4% | 2.7% | 0.1% | 0.5% | 4.8% |
| Academic Support | 104,936,120 | 11,243,789 | 1,475,445 | 4,311,156 | 4,346,818 | 9,925,085 | 1,561,791 | 1,113,830 | 2,090,501 | 2,401,714 | 143,406,250 |
| % of Total Current Funds | 5.8% | 10.7% | 4.7% | 4.7% | 7.8% | 7.7% | 5.9% | 8.9% | 8.4% | 14.0% | 6.2% |
| Student Services | 73,047,896 | 2,346,055 | 1,748,428 | 10,120,341 | 8,091,615 | 17,703,340 | 3,172,271 | 1,976,163 | 3,404,776 | 2,127,009 | 123,737,893 |
| % of Total Current Funds | 4.0% | 2.2% | 5.5% | 11.0% | 14.5% | 13.7% | 11.9% | 15.8% | 13.7% | 12.4% | 5.4% |
| Institutional Support | 102,860,482 | 6,387,679 | 5,016,246 | 8,211,788 | 4,552,966 | 12,432,584 | 2,569,351 | 1,380,854 | 1,916,678 | 1,748,149 | 147,076,778 |
| % of Total Current Funds | 5.7% | 6.1% | 15.8% | 8.9% | 8.2% | 9.6% | 9.7% | 11.0% | 7.7% | 10.2% | 6.4% |
| Operation and Maintenance of Plant | 89,900,948 | 4,341,227 | 120,992 | 6,571,220 | 5,507,500 | 11,609,980 | 2,325,548 | 1,106,431 | 2,868,896 | 1,209,999 | 125,562,741 |
| % of Total Current Funds | 5.0% | 4.1% | 0.4% | 7.1% | 9.9% | 9.0% | 8.8% | 8.8% | 11.6% | 7.0% | 5.5% |
| Scholarships and Fellowships | 332,117,740 | 1,013,453 | 523,720 | 22,192,280 | 13,927,151 | 31,399,140 | 6,399,142 | 3,000,217 | 6,150,567 | 4,555,621 | 421,279,031 |
| % of Total Current Funds | 18.4% | 1.0% | 1.7% | 24.1% | 24.9% | 24.3% | 24.1% | 24.0% | 24.8% | 26.5% | 18.3% |
| Net Mandatory and Non-Mandatory Transfers | 27,660,412 | (2,699,916) | 0 | 1,885,799 | (432,876) | 3,402,847 | 588,956 | 19,460 | 53,000 | (72,216) | 30,405,466 |
| % of Total Current Funds | 1.5% | -2.6% | 0.0% | 2.0% | -0.8% | 2.6% | 2.2% | 0.2% | 0.2% | -0.4% | 1.3% |
| SUBTOTAL | 1,525,643,068 | 104,701,594 | 31,690,303 | 88,812,659 | 55,840,131 | 125,047,082 | 26,564,907 | 12,489,594 | 24,246,338 | 17,071,111 | 2,012,106,787 |
| Auxiliary Enterprises | 279,371,720 | 0 | 0 | 3,326,508 | 9,098 | 4,128,635 | 0 | 34,377 | 524,762 | 144,644 | 287,539,744 |
| % of Total Current Funds | 15.5% | 0.0% | 0.0% | 3.6% | 0.0% | 3.2% | 0.0% | 0.3% | 2.1% | 0.8% | 12.5% |
| Total Current Funds Expenditures | 1,805,014,788 | 104,701,594 | 31,690,303 | 92,139,167 | 55,849,229 | 129,175,717 | 26,564,907 | 12,523,971 | 24,771,100 | 17,215,755 | 2,299,646,531 |
| % of Total Current Funds | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Campus Percentage of Total | 78.5% | 4.6% | 1.4% | 4.0% | 2.4% | 5.6% | 1.2% | 0.5% | 1.1% | 0.7% | 100% |

NOTE: This schedule includes current fund expenditures and transfers from all sources. The net difference between revenue versus expenditures and transfers will be added or deducted from existing fund balances.

**UNIVERSITY OF SOUTH CAROLINA
SUMMARY OF "A" FUNDS REVENUES & EXPENDITURES
FISCAL YEAR 2025-2026**

| REVENUES | Columbia | School of Medicine | Greenville School of Medicine | Aiken | Beaufort | Upstate | Lancaster | Salkehatchie | Sumter | Union | Total |
|---|-----------------|-------------------------------|--|--------------|-----------------|----------------|------------------|---------------------|---------------|--------------|---------------|
| Tuition and Fees | 731,314,397 | 23,869,726 | 19,650,774 | 32,436,000 | 20,436,138 | 40,745,862 | 6,684,050 | 3,086,632 | 6,546,000 | 4,138,123 | 888,907,702 |
| % of Operating Budget | 69.6% | 36.0% | 91.4% | 53.0% | 51.6% | 50.7% | 34.4% | 32.1% | 37.3% | 37.1% | 64.6% |
| State Appropriations | 294,357,858 | 37,980,236 | 1,000,000 | 28,481,052 | 17,296,171 | 39,143,351 | 11,327,234 | 6,497,214 | 10,762,944 | 6,980,552 | 453,826,612 |
| % of Operating Budget | 28.0% | 57.3% | 4.7% | 46.6% | 43.6% | 48.7% | 58.3% | 67.6% | 61.3% | 62.5% | 33.0% |
| Grants, Contracts & Gifts | 1,171,631 | 4,084,329 | 600,000 | 0 | 1,700,000 | 0 | 1,227,000 | 0 | 220,162 | 23,000 | 9,026,122 |
| % of Operating Budget | 0.1% | 6.2% | 2.8% | 0.0% | 4.3% | 0.0% | 6.3% | 0.0% | 1.3% | 0.2% | 0.7% |
| Sales & Services of Educ. and Other Sources | 23,262,091 | 346,472 | 250,000 | 255,000 | 206,600 | 513,500 | 193,550 | 23,575 | 17,000 | 19,100 | 25,086,888 |
| % of Operating Budget | 2.2% | 0.5% | 1.2% | 0.4% | 0.5% | 0.6% | 1.0% | 0.2% | 0.1% | 0.2% | 1.8% |
| Total Operating Budget Revenues | 1,050,105,977 | 66,280,763 | 21,500,774 | 61,172,052 | 39,638,909 | 80,402,713 | 19,431,834 | 9,607,421 | 17,546,106 | 11,160,775 | 1,376,847,324 |
| % of Operating Budget | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| EXPENDITURES | Columbia | School of Medicine | Greenville School of Medicine | Aiken | Beaufort | Upstate | Lancaster | Salkehatchie | Sumter | Union | Total |
| Instruction | 499,682,985 | 35,777,315 | 17,775,193 | 29,449,272 | 16,343,870 | 32,970,785 | 9,229,791 | 3,445,097 | 7,381,225 | 4,077,987 | 656,133,520 |
| % of Operating Budget | 47.6% | 57.8% | 82.4% | 50.6% | 41.5% | 42.5% | 48.9% | 36.2% | 42.3% | 38.4% | 48.1% |
| Research | 20,088,280 | 751,460 | 0 | 5,254 | 1,110 | 282,764 | 0 | 0 | 0 | 0 | 21,128,869 |
| % of Operating Budget | 1.9% | 1.2% | 0.0% | 0.0% | 0.0% | 0.4% | 0.0% | 0.0% | 0.0% | 0.0% | 1.5% |
| Public Service | 6,869,349 | 0 | 0 | 723,071 | 10,915 | 17,639 | 0 | 63,271 | 26,380 | 0 | 7,710,625 |
| % of Operating Budget | 0.7% | 0.0% | 0.0% | 1.2% | 0.0% | 0.0% | 0.0% | 0.7% | 0.2% | 0.0% | 0.6% |
| Academic Support | 101,662,733 | 12,166,929 | 2,654,185 | 3,986,515 | 4,452,875 | 8,300,675 | 1,610,832 | 1,219,663 | 1,982,223 | 2,037,948 | 140,074,579 |
| % of Operating Budget | 9.7% | 19.7% | 12.3% | 6.8% | 11.3% | 10.7% | 8.5% | 12.8% | 11.4% | 19.2% | 10.3% |
| Student Services | 41,507,603 | 2,533,373 | 2,975,748 | 8,446,655 | 5,202,732 | 7,745,324 | 1,584,808 | 1,579,720 | 2,368,608 | 1,400,028 | 75,344,600 |
| % of Operating Budget | 4.0% | 4.1% | 13.8% | 14.5% | 13.2% | 10.0% | 8.4% | 16.6% | 13.6% | 13.2% | 5.5% |
| Institutional Support | 105,024,309 | 6,503,585 | 5,075,692 | 7,143,181 | 3,093,890 | 11,008,542 | 2,150,151 | 1,282,334 | 1,842,373 | 1,426,143 | 144,550,199 |
| % of Operating Budget | 10.0% | 10.5% | 23.5% | 12.3% | 7.9% | 14.2% | 11.4% | 13.5% | 10.6% | 13.4% | 10.6% |
| Operation and Maintenance of Plant | 95,720,114 | 4,697,652 | 217,653 | 6,168,155 | 6,439,893 | 11,513,438 | 2,398,570 | 1,216,151 | 2,845,204 | 1,046,501 | 132,263,331 |
| % of Operating Budget | 9.1% | 7.6% | 1.0% | 10.6% | 16.4% | 14.8% | 12.7% | 12.8% | 16.3% | 9.9% | 9.7% |
| Scholarships and Fellowships | 180,571,573 | 0 | 0 | 2,311,266 | 3,745,845 | 2,421,057 | 497,486 | 707,906 | 883,588 | 529,708 | 191,668,428 |
| % of Operating Budget | 17.2% | 0.0% | 0.0% | 4.0% | 9.5% | 3.1% | 2.6% | 7.4% | 5.1% | 5.0% | 14.0% |
| Net Mandatory and Non-Mandatory Transfers | (1,020,969) | (512,256) | (7,125,697) | (23,630) | 58,779 | 3,385,149 | 1,401,597 | 0 | 102,000 | 87,784 | (3,647,243) |
| % of Operating Budget | -0.1% | -0.8% | -33.0% | 0.0% | 0.1% | 4.4% | 7.4% | 0.0% | 0.6% | 0.8% | -0.3% |
| Total Operating Budget Expenditures | 1,050,105,977 | 61,918,059 | 21,572,774 | 58,209,741 | 39,349,909 | 77,645,373 | 18,873,234 | 9,514,141 | 17,431,600 | 10,606,100 | 1,365,226,908 |
| % of Operating Budget | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| CHANGE IN "A" FUND BALANCE | 0 | 4,362,704 | (72,000) | 2,962,311 | 289,000 | 2,757,340 | 558,600 | 93,280 | 114,506 | 554,675 | 11,620,416 |

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UNIVERSITY OF SOUTH CAROLINA

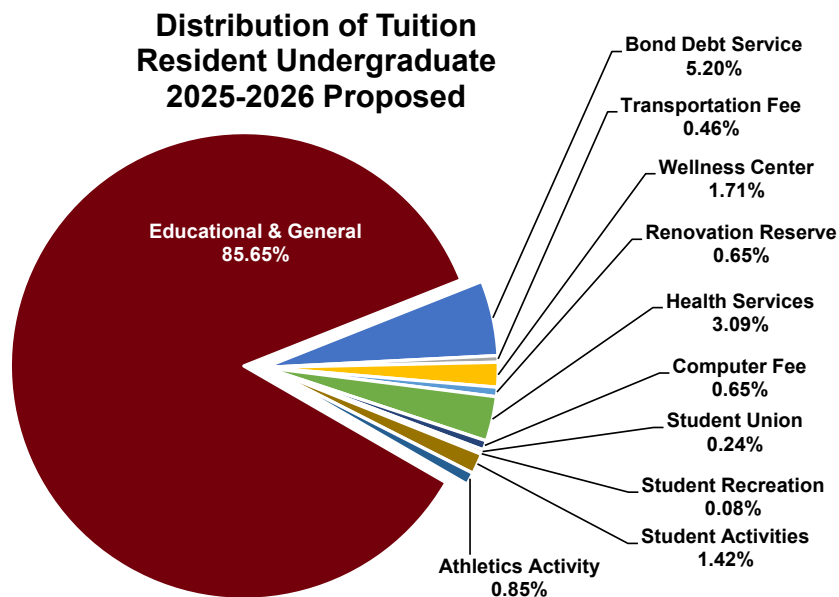
PROPOSED BUDGET for FISCAL YEAR 2025-2026

II. TUITION AND FEES

- ▶ Estimated Resident Undergraduate Student Cost per Semester – Columbia
- ▶ Estimated Non-Resident Undergraduate Student Cost per Semester – Columbia
- ▶ Tuition and Fee Schedule – System
- ▶ Annual Undergraduate Tuition Comparisons – South Carolina Public Higher Education Institutions
- ▶ Distribution of Tuition Per Semester by Campus

UNIVERSITY OF SOUTH CAROLINA COLUMBIA
Resident Undergraduate Student Estimated Cost Per Semester

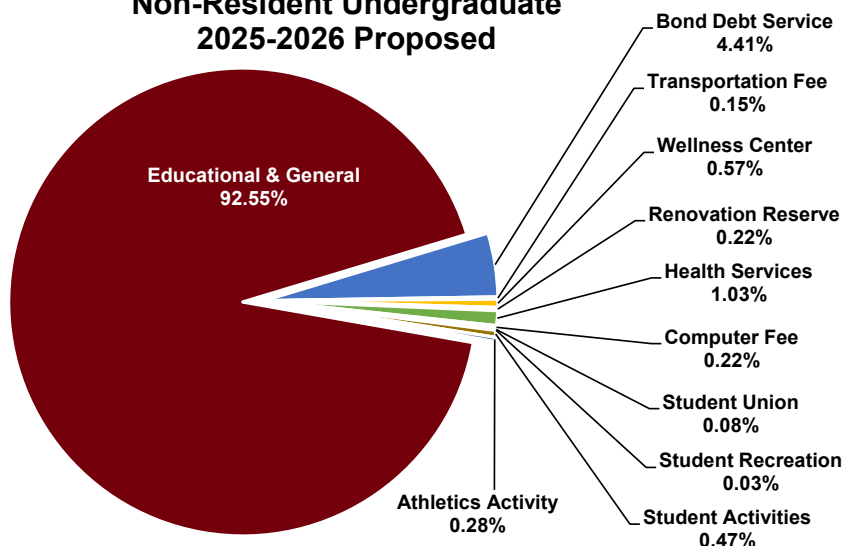
| | CURRENT 2024-25 | DOLLAR CHANGE | PROPOSED 2025-26 |
|---|--------------------|------------------|---------------------|
| Required Tuition | | | |
| Resident Undergraduate Distribution of Tuition | | | |
| -Educational & General | \$ 5,262.50 | \$ - | \$ 5,262.50 |
| -Bond Debt Service | 319.50 | - | 319.50 |
| -Transportation Fee | 28.00 | - | 28.00 |
| -Wellness Center | 105.00 | - | 105.00 |
| -Maintenance Reserve | 40.00 | - | 40.00 |
| -Health Services | 190.00 | - | 190.00 |
| -Computer Fee | 40.00 | - | 40.00 |
| -Student Union | 15.00 | - | 15.00 |
| -Student Recreation | 5.00 | - | 5.00 |
| -Student Activities | 87.00 | - | 87.00 |
| -Athletics Activity | 52.00 | - | 52.00 |
| Total Resident Undergraduate Tuition | \$ 6,144.00 | \$ - | \$ 6,144.00 |
| Required Dedicated Fee | | | |
| Technology Fee | \$ 200.00 | \$ - | \$ 200.00 |
| Other Student Costs | | | |
| Average University Housing Cost - Suites ⁽¹⁾ | \$ 4,607.89 | \$ 165.11 | \$ 4,773.00 |
| Mandatory Meal Plan ⁽²⁾ | 2,532.00 | 96.00 | 2,628.00 |
| Weighted Average Program Fees ⁽³⁾ | 786.00 | - | 786.00 |
| Average Cost of Books & Supplies ⁽³⁾ | 695.00 | 24.00 | 719.00 |
| Auxiliary Athletics Fee | - | 150.00 | 150.00 |
| ⁽¹⁾ Based on average cost of Suites. ⁽²⁾ Based on All Access plan. ⁽³⁾ Estimate by the USC Financial Aid Office. | | | |



UNIVERSITY OF SOUTH CAROLINA COLUMBIA
Non-Resident Undergraduate Student Estimated Cost Per Semester

| | CURRENT 2024-25 | DOLLAR CHANGE | PROPOSED 2025-26 |
|---|--------------------|------------------|---------------------|
| Required Tuition | | | |
| Non-Resident Undergraduate Distribution of Tuition | | | |
| -Educational & General | \$ 16,571.50 | \$ 545.00 | \$ 17,116.50 |
| -Bond Debt Service | 815.50 | - | 815.50 |
| -Transportation Fee | 28.00 | - | 28.00 |
| -Wellness Center | 105.00 | - | 105.00 |
| -Maintenance Reserve | 40.00 | - | 40.00 |
| -Health Services | 190.00 | - | 190.00 |
| -Computer Fee | 40.00 | - | 40.00 |
| -Student Union | 15.00 | - | 15.00 |
| -Student Recreation | 5.00 | - | 5.00 |
| -Student Activities | 87.00 | - | 87.00 |
| -Athletics Activity | 52.00 | - | 52.00 |
| Total Non-Resident Undergraduate Tuition | \$ 17,949.00 | \$ 545.00 | \$ 18,494.00 |
| Required Dedicated Fee | | | |
| Technology Fee | \$ 200.00 | \$ - | \$ 200.00 |
| Other Student Costs | | | |
| Average University Housing Cost - Suites ⁽¹⁾ | \$ 4,607.89 | \$ 165.11 | \$ 4,773.00 |
| Mandatory Meal Plan ⁽²⁾ | 2,532.00 | 96.00 | 2,628.00 |
| Weighted Average Program Fees ⁽³⁾ | 786.00 | - | 786.00 |
| Average Cost of Books & Supplies ⁽³⁾ | 695.00 | 24.00 | 719.00 |
| Auxiliary Athletics Fee | - | 150.00 | 150.00 |
| ⁽¹⁾ Based on average cost of Suites. ⁽²⁾ Based on All Access plan. ⁽³⁾ Estimate by the USC Financial Aid Office. | | | |

Distribution of Tuition
Non-Resident Undergraduate
2025-2026 Proposed



**UNIVERSITY OF SOUTH CAROLINA PROPOSED FEE SCHEDULE
TUITION PER SEMESTER FOR FULL-TIME STUDENTS
CURRENT 2024-25 AND PROPOSED 2025-26**

| SYSTEM INSTITUTION | CURRENT 2024-25 | PROPOSED 2025-26 | DOLLAR CHANGE |
|--|--------------------|---------------------|------------------|
| Columbia | | | |
| Undergraduate | | | |
| - Resident | 6,144.00 | 6,144.00 | - |
| - Non-Resident | 17,949.00 | 18,494.00 | 545.00 |
| - Non-Resident General University Scholarship ⁽¹⁾ | 6,144.00 | 6,144.00 | - |
| - Non-Resident Divisional Scholarship ⁽²⁾ | 12,758.25 | 13,145.50 | 387.25 |
| - Non-Resident Recognition Scholarship ⁽³⁾ | 15,257.25 | 15,720.50 | 463.25 |
| - Non-Resident Departmental Scholarship | 9,893.25 | 10,193.50 | 300.25 |
| - Non-Resident Athletic Scholarship ⁽⁴⁾ | 6,144.00 | 6,144.00 | - |
| - Active Duty Military | 3,000.00 | 3,000.00 | - |
| Graduate ⁽⁵⁾ | | | |
| - Resident | 6,867.00 | 6,867.00 | - |
| - Non-Resident | 14,880.00 | 14,880.00 | - |
| Law | | | |
| - Resident | 10,161.00 | 10,161.00 | - |
| - Non-Resident | 19,050.00 | 19,050.00 | - |
| - Non-Resident Scholarship | 14,769.00 | 14,769.00 | - |
| Pharmacy | | | |
| - Resident - Years 1, 2, & 3 - Each Year | 27,372.00 | \$27,372.00 | - |
| - Non-Resident - Years 1, 2, & 3 - Each Year | 41,580.00 | \$41,580.00 | - |
| - Non-Resident - Scholarship - Years 1, 2, & 3 - Each Year | 35,241.00 | \$35,241.00 | - |
| - Resident - Year 4 | 23,996.00 | \$23,996.00 | - |
| - Non-Resident - Year 4 | 36,434.00 | \$36,434.00 | - |
| - Non-Resident - Scholarship - Year 4 | 31,010.00 | \$31,010.00 | - |
| Medical School - Columbia | | | |
| Resident | 21,444.00 | 21,444.00 | - |
| Non-Resident | 43,575.00 | 43,575.00 | - |
| Non-Resident Scholarship | 26,388.00 | 26,388.00 | - |
| Medical School - Greenville | | | |
| Resident | 21,444.00 | 21,444.00 | - |
| Non-Resident | 43,575.00 | 43,575.00 | - |
| Non-Resident Scholarship | 26,388.00 | 26,388.00 | - |
| USC Aiken | | | |
| Resident | 5,199.00 | 5,199.00 | - |
| Non-Resident ⁽⁶⁾ | 10,428.00 | 10,428.00 | - |
| Non-Resident Scholarship ⁽⁷⁾ | 7,821.00 | 7,821.00 | - |
| Non-Resident Athletic NR & General University Scholarship | 5,199.00 | 5,199.00 | - |
| Active Duty Military | 3,000.00 | 3,000.00 | - |
| USC Beaufort | | | |
| Resident | 5,172.00 | 5,172.00 | - |
| Non-Resident ⁽⁸⁾ | 10,695.00 | 10,695.00 | - |
| Non-Resident Scholarship ⁽⁷⁾ | 8,022.00 | 8,022.00 | - |
| Non-Resident Athletic NR & General University Scholarship | 5,172.00 | 5,172.00 | - |
| Active Duty Military | 3,000.00 | 3,000.00 | - |
| USC Upstate | | | |
| Resident | 5,604.00 | 5,604.00 | - |
| Non-Resident | 11,355.00 | 11,355.00 | - |
| Non-Resident Scholarship ⁽⁷⁾ | 8,517.00 | 8,517.00 | - |
| Non-Resident Athletic NR & General University Scholarship | 5,604.00 | 5,604.00 | - |
| Active Duty Military | 3,000.00 | 3,000.00 | - |
| Palmetto College Campuses | | | |
| Resident | 3,579.00 | 3,579.00 | - |
| Non-Resident | 8,919.00 | 8,919.00 | - |
| Non-Resident Athletic NR & General University Scholarship | 3,579.00 | 3,579.00 | - |
| Palmetto College Online | | | |
| Resident | 5,199.00 | 5,199.00 | - |
| Non-Resident | 10,428.00 | 10,428.00 | - |

Notes:

(1) Only Columbia campus students named as McNair, Horseshoe Scholar, and Academic Scholar – Elite, Academic Scholar – Excellence, Academic Scholar – Superlative, Provost Scholar and Alumni Scholars.

(2) Only Columbia campus students receiving Academic Scholar – Merit Award.

(3) Only Columbia campus students receiving Academic Scholar – Recognition Award.

(4) Nonresident Athletics scholarship implies athletic grant-in-aid at the USC Columbia Campus. This rate may not apply to all scholarship student-athletes, based upon designation by the Athletics Department. The Office of Student Financial Aid and Scholarships awards grants-in-aid in accordance with NCAA, and institutional guidelines.

(5) Graduate rates apply to all campuses. Tuition rates for Comprehensive & Palmetto College campuses apply to undergraduate students only.

(6) USC Aiken resident rate applies to students who are legal residents of Richmond and Columbia counties of Georgia.

(7) USC Comprehensive Campuses Non-Resident Scholarship Rate is 75% of Non-Resident Tuition. Each campus establishes award criteria.

(8) USC Beaufort resident rate applies to students who are legal residents of Chatham, Effingham and Bryan counties of Georgia.

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|--|--------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| USC COLUMBIA (2) | | | | | |
| GENERAL | | | | | |
| UNDERGRADUATE - RESIDENT - TUITION | 3,4 | 6,144.00 | 6,144.00 | 512.00 | 512.00 |
| UNDERGRADUATE - NONRESIDENT - TUITION | | 17,949.00 | 18,494.00 | 1,495.75 | 1,541.25 |
| UNDERGRADUATE - NONRESIDENT - SCHOLARSHIP - DEPARTMENTAL | 5 | 9,893.25 | 10,193.50 | 824.50 | 849.50 |
| UNDERGRADUATE - NONRESIDENT SCHOLARSHIP - GENERAL UNIVERSITY | 6 | 6,144.00 | 6,144.00 | 512.00 | 512.00 |
| UNDERGRADUATE - NONRESIDENT - SCHOLARSHIP - ATHLETICS | 7 | 6,144.00 | 6,144.00 | 512.00 | 512.00 |
| UNDERGRADUATE - NONRESIDENT - SCHOLARSHIP - DIVISIONAL | 8 | 12,758.25 | 13,145.50 | 1,063.25 | 1,095.50 |
| UNDERGRADUATE - NONRESIDENT - SCHOLARSHIP - RECOGNITION | 111 | 15,257.25 | 15,720.50 | 1,271.50 | 1,310.00 |
| ACTIVE DUTY MILITARY UNDERGRADUATE - TUITION | 9 | 3,000.00 | 3,000.00 | 250.00 | 250.00 |
| UNDERGRADUATE - RESIDENT, NONRESIDENT SCHOLARSHIP, ACTIVE DUTY MILITARY - 17 HOURS AND ABOVE | 10 | 80.00 | 80.00 | | |
| UNDERGRADUATE - NONRESIDENT - 17 HOURS AND ABOVE | 10 | 208.00 | 208.00 | | |
| GRADUATE - RESIDENT - TUITION | 11 | 6,867.00 | 6,867.00 | 572.25 | 572.25 |
| GRADUATE - NONRESIDENT - TUITION | 11 | 14,880.00 | 14,880.00 | 1,240.00 | 1,240.00 |
| GRADUATE - NONRESIDENT ONLINE - TUITION | 12 | | | 572.25 | 572.25 |
| GRADUATE - RESIDENT - 17 HOURS AND ABOVE | 10, 11 | 80.00 | 80.00 | | |
| GRADUATE - NONRESIDENT - 17 HOURS AND ABOVE | 10, 11 | 170.00 | 170.00 | | |
| TECHNOLOGY FEE | | 200.00 | 200.00 | 17.00 | 17.00 |
| APPLICATION FEE - NON-DEGREE STUDENT – UNDERGRADUATE (DOMESTIC CITIZEN) | | 25.00 | 25.00 | | |
| APPLICATION FEE - FRESHMAN AND TRANSFER UNDERGRADUATE (DOMESTIC CITIZEN) | 13 | 65.00 | 65.00 | | |
| APPLICATION FEE - FRESHMAN AND TRANSFER UNDERGRADUATE (INTERNATIONAL) | | 100.00 | 100.00 | | |
| APPLICATION FEE - NON-DEGREE STUDENT UNDERGRADUATE (INTERNATIONAL) | | 100.00 | 100.00 | | |
| APPLICATION FEE – GRADUATE | 73 | 50.00 | 50.00 | | |
| APPLICATION FEE - RE-ADMIT - UNDERGRADUATE | 13 | 25.00 | 25.00 | | |
| APPLICATION FEE - RE-ADMIT – GRADUATE | 73 | 15.00 | 15.00 | | |
| GAMECOCK GATEWAY DEPOSIT | 15 | 750.00 | 750.00 | | |
| MATRICULATION FEE | 16 | 80.00 | 80.00 | | |
| COUNSELOR OVERNIGHT EVENT REGISTRATION FEE | | 150.00 | 150.00 | | |
| ADMISSIONS OVERNIGHT EVENT REGISTRATION FEE | | 100.00 | 100.00 | | |
| ADMISSIONS EVENT REGISTRATION FEE | | 20.00 | 20.00 | | |
| CAPSTONE SCHOLAR FEE - PER SEMESTER | 17 | 150.00 | 150.00 | | |
| CAROLINA CARD - DAMAGED CARD FEE | | 25.00 | 25.00 | | |
| CAROLINA CARD - REPLACEMENT ID FEE | | 35.00 | 35.00 | | |
| GRADUATE ASSISTANTS - LESS THAN 12 HOURS - REQUIRED STUDENT HEALTH CENTER FEE - PER SEMESTER | | | | 190.00 | 190.00 |
| GRADUATE STUDENTS - (9 TO 11 HOURS) - REQUIRED STUDENT HEALTH CENTER FEE - PER SEMESTER | | | | 190.00 | 190.00 |
| GRADUATE STUDENTS - (6 TO 8 HOURS) - REQUIRED STUDENT HEALTH CENTER FEE - PER SEMESTER | | | | 127.00 | 127.00 |
| UNDERGRADUATE STUDENTS - (6 TO 11 HOURS) - REQUIRED STUDENT HEALTH CENTER FEE - PER SEMESTER | | | | 127.00 | 127.00 |
| OPTIONAL EDUCATIONAL MATERIALS PROGRAM | 118 | 695.00 | 695.00 | | |
| AUXILIARY ATHLETICS FEE | | | 150.00 | | 13.00 |
| OPTIONAL UNDERGRADUATE AND GRADUATE STUDENTS - ATHLETICS EVENT FEE - PER SEMESTER | 18 | | | 86.00 | 86.00 |
| HEALTH INSURANCE - (STUDENTS WITHOUT COVERAGE) - CONTRACT W/THIRD PARTY | 19 | 3,205.00 | 3,780.00 | 3,205.00 | 3,780.00 |
| DUAL ENROLLMENT - INCLUDES PACE HIGH SCHOOL COURSES - PER CREDIT HOUR | 21 | 66.00 | 66.00 | 66.00 | 66.00 |
| REINSTATEMENT FEE – PER OCCURRENCE | 22 | 75.00 | 75.00 | | |
| STIR FEE - PER OCCURRENCE | 116 | | | 100.00 | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|--|-------|--|---------------------|--------------------------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| ALL USC SYSTEM INSTITUTIONS - CROSS CAMPUS FEES | | | | | |
| GRADUATE - RESIDENT – TUITION | 11 | 6,867.00 | 6,867.00 | 572.25 | 572.25 |
| GRADUATE - NONRESIDENT – TUITION | 11 | 14,880.00 | 14,880.00 | 1,240.00 | 1,240.00 |
| GRADUATE - NONRESIDENT ON-LINE – TUITION | 12 | | | 572.25 | 572.25 |
| ACTIVE DUTY MILITARY UNDERGRADUATE – TUITION | 9 | 3,000.00 | 3,000.00 | 250.00 | 250.00 |
| UNDERGRADUATE NONRESIDENT - TUITION – ARUBA | | 6,144.00 | 6,144.00 | 512.00 | 512.00 |
| SC CERTIFIED TEACHER RATE - COLUMBIA ONLY (STUDENTS TAKING LESS THAN 12 HOURS) | 23 | | | 515.00 | 515.00 |
| NONRESIDENT - SC CERTIFIED TEACHER RATE - COLUMBIA ONLY (STUDENTS TAKING LESS THAN 12 HOURS) | 23 | | | 620.00 | 620.00 |
| SC CERTIFIED TEACHER RATE - SYSTEM INSTITUTIONS (STUDENTS TAKING LESS THAN 12 HOURS) | 23 | | | 362.25 | 362.25 |
| NONRESIDENT - SC CERTIFIED TEACHER RATE - SYSTEM INSTITUTIONS (STUDENTS TAKING LESS THAN 12 HOURS) | 23 | | | 413.00 | 413.00 |
| SCRI / SC READS / READING FIRST INITIATIVE | | | | 160.00 | 160.00 |
| SUPERVISORY TEACHER RATE – SYSTEM INSTITUTIONS | 24 | | | 5.00 | 5.00 |
| SUPERVISORY TEACHER RATE - COLUMBIA ONLY | 24 | | | 50.00 | 50.00 |
| PROFESSIONAL DEVELOPMENT | 25 | RANGE - \$4,000-\$12,000 | | | |
| EXAMINATION FEE - CHALLENGE EXAMINATIONS - PER CREDIT HOUR | | 25.00 | 25.00 | | |
| EXAMINATION FEE - CLEP - PER TEST | | 25.00 | 25.00 | | |
| EXAMINATION FEE - GRADUATE RECORD EXAMINATION - PER TEST | | 60.00 | 60.00 | | |
| EXAMINATION FEE - GRADUATE REVALIDATION EXAM - PER CREDIT HOUR | | 25.00 | 25.00 | | |
| EXAMINATION FEE - SCHOLASTIC APTITUDE TEST - PER TEST | | 40.00 | 40.00 | | |
| DIPLOMA REPLACEMENT | | 25.00 | 25.00 | | |
| OFFICIAL TRANSCRIPT | | 12.00 | 12.00 | | |
| EXPERIENTIAL LEARNING TRANSCRIPT | | 6.00 | 6.00 | | |
| PAYMENT PLAN FEE | | 75.00 | 75.00 | | |
| COURSE AUDIT FEE | | SAME AS REGULAR COURSE CHARGE | | | |
| RETURNED CHECK OR CREDIT CARD - AS PERMITTED BY LAW | | 30.00 | 30.00 | 30.00 | 30.00 |
| CREDIT CARD CONVENIENCE FEE - PER WEB TRANSACTION - ACCOUNTS RECEIVABLE TRANSACTIONS ONLY | | 2.5% OF TRANSACTION AMOUNT PENDING REVIEW OF CREDIT CARD ACCEPTANCE AGREEMENTS | | | |
| CAROLINA CARD - REFUND FEE - PER TRANSACTION | | 20.00 | 20.00 | 20.00 | 20.00 |
| LATE PAYMENT FEE (BALANCE OVER \$500) | | UP TO \$100 PER MONTH | | | |
| STOP PAYMENT FEE – REISSUANCE OF CHECK | | 30.00 | 30.00 | 30.00 | 30.00 |
| USC – COLUMBIA ACADEMIC DEPARTMENT FEES (26, 27) | | | | | |
| MCCAUSLAND COLLEGE OF ARTS AND SCIENCES (114) | | | | | |
| LAB FEE - LANGUAGE COURSES WITH LAB COMPONENT - PER COURSE | | 130.00 | 130.00 | INCLUDES ALL LEVEL COURSES WITH LABS | |
| LAB FEE - ART EDUCATION (101, 260, 520, 530, 535, 540, 541, 555, 560, 595) - PER COURSE | | 80.00 | 80.00 | | |
| LAB FEE - ART HISTORY (105, 106, 313, 315, 320, 321, 325, 326, 327, 330, 335, 337, 340, 341, 342, 345, 346, 350, 365, 366, 370, 390, 399, 498, 499, 501, 511, 514, 519, 520, 521, 522, 523, 524, 525, 526, 527, 529, 534, 535, 536, 537, 539, 540, 542, 543, 550, 557, 560, 561, 562, 566, 569, 590, 720, 725, 730, 735, 737, 769, 790) - PER COURSE | | 80.00 | 80.00 | | |
| LAB FEE - DANCE (102, 112, 160, 170, 171, 177, 178, 202, 203, 204, 212, 278, 302, 303, 307, 312, 360, 378, 385, 402, 403, 407, 412, 440, 460, 577) - PER COURSE. INCLUDES ALL "A" SECTIONS | | 150.00 | 150.00 | | |
| LAB FEE - MEDIA ARTS - PER COURSE | | 200.00 | 200.00 | INCLUDES ALL LEVEL COURSES WITH LABS | |
| LAB FEE - STUDIO ARTS - PER COURSE | | 200.00 | 200.00 | INCLUDES ALL LEVEL COURSES WITH LABS | |
| MA IN DANCE STUDIOS PROGRAM FEE | | 250.00 | 250.00 | | |
| MSCI 460 FIELD AND LABORATORY INVESTIGATIONS IN MARINE SCIENCE - PER COURSE | | 300.00 | 300.00 | | |
| LAB FEE - (MATH 141,142, 344L, 526, 544L; STAT 201; PHYSICS, ASTRONOMY, BIOLOGY, CHEMISTRY, ENVIRONMENT, GEOLOGY AND MARINE SCIENCE; PSYC 227, 228, 489, 498, 570, 571, 572, 574, 575, 598, 599, 709, 710, 762; ANTH 161, 221, 391, 561; GEOG 201 & 202; NSCI 570) - PER COURSE | | 210.00 | 210.00 | | |
| FIELD COURSE - GEOL 735: REGIONAL TECTONICS | | 75.00 | 75.00 | | |
| FIELD COURSE - GEOL 750: BASIN ANALYSIS SEMINAR | | 75.00 | 75.00 | | |
| HIGH SCHOOL SUMMER DRAMA CONSERVATORY – RESIDENCY OPTION | 28 | 2,500.00 | 2,500.00 | | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|--|--------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| DARLA MOORE SCHOOL OF BUSINESS (29, 30) | | | | | |
| GRADUATE APPLICATION FEE | 73 | | | 50.00 | 50.00 |
| INTERNATIONAL IMMERSION FEE | 38 | 3,000.00 | 3,000.00 | | |
| CONFIRMATION FEE FOR MACC, MAEC, IMBA, 1 YR MBA, MIB, MSBA AND MHR GRADUATE PROGRAMS | 32 | | | 1,000.00 | 1,000.00 |
| CONFIRMATION FEE FOR PROFESSIONAL MASTER OF BUSINESS ADMINISTRATION PROGRAM | 32 | | | 250.00 | 250.00 |
| EXECUTIVE INTERNATIONAL MASTER OF BUSINESS ADMINISTRATION - MEXICO | | 41,500.00 | 41,500.00 | 864.50 | 864.50 |
| EXECUTIVE INTERNATIONAL MASTER OF BUSINESS ADMINISTRATION – CHONNAM (KOREA) | | 39,000.00 | 39,000.00 | 812.50 | 812.50 |
| EXECUTIVE INTERNATIONAL MASTER OF BUSINESS ADMINISTRATION – NTNU (TAIWAN) | | 35,000.00 | 35,000.00 | 729.00 | 729.00 |
| EXECUTIVE INTERNATIONAL MASTER OF BUSINESS ADMINISTRATION – ESAN (PERU) | | 35,000.00 | 35,000.00 | 729.00 | 729.00 |
| GRADUATE SPECIAL STUDENT (PER CREDIT HOUR) - RESIDENT | | | | 705.00 | 705.00 |
| GRADUATE SPECIAL STUDENT (PER CREDIT HOUR) - NONRESIDENT | | | | 1,096.50 | 1,096.50 |
| INTERNATIONAL MASTER OF BUSINESS ADMINISTRATION - RESIDENT | 30, 33 | 32,000.00 | 32,000.00 | 432.00 | 432.00 |
| INTERNATIONAL MASTER OF BUSINESS ADMINISTRATION - NONRESIDENT | 30, 33 | 60,384.00 | 60,384.00 | 816.00 | 816.00 |
| MASTER OF BUSINESS ADMINISTRATION - ONE YEAR PROGRAM – RESIDENT | 30, 33 | 25,625.00 | 25,625.00 | 625.00 | 625.00 |
| MASTER OF BUSINESS ADMINISTRATION - ONE YEAR PROGRAM - NONRESIDENT | 30, 33 | 29,520.00 | 29,520.00 | 720.00 | 720.00 |
| MASTER OF BUSINESS ADMINISTRATION - ONE YEAR PROGRAM - MILITARY | 33, 34 | 20,910.00 | 20,910.00 | 510.00 | 510.00 |
| MASTER OF BUSINESS ADMINISTRATION - ONE YEAR PROGRAM - DEFENSE COMPTROLLERSHIP PROGRAM | 33, 35 | 20,910.00 | 20,910.00 | 510.00 | 510.00 |
| MASTER OF ACCOUNTANCY - RESIDENT | 30, 33 | 18,000.00 | 18,000.00 | 600.00 | 600.00 |
| MASTER OF ACCOUNTANCY - NONRESIDENT | 30, 33 | 30,930.00 | 30,930.00 | 1,031.00 | 1,031.00 |
| MASTER OF ARTS IN ECONOMICS - RESIDENT | 30, 33 | 18,000.00 | 18,000.00 | 600.00 | 600.00 |
| MASTER OF ARTS IN ECONOMICS - NONRESIDENT | 30, 33 | 30,937.00 | 30,937.00 | 1,031.00 | 1,031.00 |
| MASTER OF HUMAN RESOURCES - RESIDENT | 30, 33 | 27,000.00 | 27,000.00 | 600.00 | 600.00 |
| MASTER OF HUMAN RESOURCES - NONRESIDENT | 30, 33 | 46,405.00 | 46,405.00 | 1,031.00 | 1,031.00 |
| EXECUTIVE MASTER OF HUMAN RESOURCES - PROGRAM FEE | | 45,900.00 | 45,900.00 | 1,020.00 | 1,020.00 |
| PROFESSIONAL MASTER OF BUSINESS ADMINISTRATION PROGRAM FEE – RESIDENT | 33 | 38,880.00 | 38,880.00 | 810.00 | 810.00 |
| PROFESSIONAL MASTER OF BUSINESS ADMINISTRATION - NONRESIDENT | 33 | 38,880.00 | 38,880.00 | 810.00 | 810.00 |
| PROFESSIONAL MASTER OF BUSINESS ADMINISTRATION - BANKING PROGRAM - PER CREDIT HOUR | 33 | | | 753.00 | 753.00 |
| MASTER OF INTERNATIONAL BUSINESS - RESIDENT | 33 | 21,000.00 | 21,000.00 | 700.00 | 700.00 |
| MASTER OF INTERNATIONAL BUSINESS - NONRESIDENT | 33 | 24,900.00 | 24,900.00 | 830.00 | 830.00 |
| MASTER OF INTERNATIONAL BUSINESS - DOUBLE DEGREE - 1ST YEAR - RESIDENT | 33 | 21,000.00 | 21,000.00 | 700.00 | 700.00 |
| MASTER OF INTERNATIONAL BUSINESS - DOUBLE DEGREE - 2ND YEAR - RESIDENT | 33 | 15,300.00 | 15,300.00 | 510.00 | 510.00 |
| MASTER OF INTERNATIONAL BUSINESS - DOUBLE DEGREE - 1ST YEAR - NONRESIDENT | 33 | 24,900.00 | 24,900.00 | 830.00 | 830.00 |
| MASTER OF INTERNATIONAL BUSINESS - DOUBLE DEGREE - 2ND YEAR - NONRESIDENT | 33 | 18,360.00 | 18,360.00 | 612.00 | 612.00 |
| MASTER OF SCIENCE BUSINESS ANALYTICS (MSBA) - RESIDENT & NONRESIDENT - 30 HOUR PROGRAM | 33 | 33,000.00 | 33,000.00 | 1,100.00 | 1,100.00 |
| MSBA DUAL DEGREE - HYBRID PROGRAM – VIRTUAL RATE (RESIDENT & NONRESIDENT) | 58 | | | 600.00 | 600.00 |
| CONFIRMATION FEE FOR ALL PHD PROGRAMS | 36 | 250.00 | 250.00 | 250.00 | 250.00 |
| GRADUATE CERTIFICATES PROGRAM - PER CREDIT HOUR | | | | 810.00 | 810.00 |
| GRADUATE CERTIFICATES PROGRAM - MILITARY MOU - PER CREDIT HOUR | | | | 740.00 | 740.00 |
| GRADUATE CERTIFICATES EXECUTIVE PROGRAM – PER CREDIT HOUR | | | | 790.00 | 790.00 |
| GRADUATE CERTIFICATE IN ACCOUNTING | | | | 500.00 | 500.00 |
| MOORE SCHOOL OF BUSINESS UNDERGRADUATE ENRICHMENT FEE | 37 | 696.00 | 696.00 | 58.00 | 58.00 |
| PMBA – CHARLOTTE LOCATION – ID BADGE REPLACEMENT | | 15.00 | 15.00 | | |
| COMBINATION PROGRAM - MS BUSINESS ANALYTICS AND ONE-YEAR MBA - RESIDENT | 33 | 49,755.00 | 49,755.00 | | |
| COMBINATION PROGRAM - MS BUSINESS ANALYTICS AND ONE-YEAR MBA - NON-RESIDENT | 33 | 53,100.00 | 53,100.00 | | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|---|-------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| COLLEGE OF EDUCATION | | | | | |
| SC CERTIFIED TEACHER RATE - COLUMBIA ONLY (STUDENTS TAKING LESS THAN 12 HOURS) | 23 | | | 515.00 | 515.00 |
| NONRESIDENT - SC CERTIFIED TEACHER RATE - COLUMBIA ONLY (STUDENTS TAKING LESS THAN 12 HOURS) | 23 | | | 620.00 | 620.00 |
| SUPERVISORY TEACHER RATE - COLUMBIA ONLY | 24 | | | 50.00 | 50.00 |
| UNDERGRADUATE PROGRAM FEE | | 264.00 | 264.00 | 22.00 | 22.00 |
| PROGRAM FEE – GRADUATE | 110 | 528.00 | 528.00 | 44.00 | 44.00 |
| MATERIALS - PEDU COURSES 100, 101, 103, 104, 105, 106, 107, 109, 111, 112, 117, 118, 119, 120, 121, 122, 123, 125, 126, 128, 129, 131, 132, 133, 134, 135, 136, 137, 138, 139, 152, 160, 168, 169, 170, 171, 173, 174, 175, 176, 177, 178, 179, 180, 182, 186, 188, 194, 195, 196, 575 - PER COURSE | 40 | 10.00 | 10.00 | | |
| MATERIALS - PEDU 292, 293, 392, 393, 492, 494, 738, 739 | | 250.00 | 250.00 | | |
| MATERIALS - PEDU 267 | | 150.00 | 150.00 | | |
| MATERIALS - PEDU 266L, PEDU 275 | | 75.00 | 75.00 | | |
| MATERIALS - PEDU 798 | | 200.00 | 200.00 | | |
| MATERIALS – PEDU 102, 108, 116, 127, 140, 141, 144, 145, 147, 148, 149, 151, 189 (ALL SECTIONS) - PER COURSE | 40 | 20.00 | 20.00 | | |
| MATERIALS - PEDU 153 - PER COURSE | 40 | 40.00 | 40.00 | | |
| MATERIALS - PEDU COURSES 114, 124, 130, 161, 172, 183, 185, 187 - PER COURSE | 40 | 60.00 | 60.00 | | |
| MATERIALS/INSURANCE - PEDU 113, PEDU 300, 310, 733, 740 | 40 | 100.00 | 100.00 | | |
| MATERIALS - PEDU 142 - LIFE GUARD TRAINING | 40 | 65.00 | 65.00 | | |
| MATERIALS - PEDU 146 - OPEN WATER SCUBA | 40 | 225.00 | 225.00 | | |
| MATERIALS - PEDU 154 - ADV WATER OPEN WATER SCUBA | 40 | 140.00 | 140.00 | | |
| MATERIALS - PEDU 181 – EQUESTRIAN | 40 | 300.00 | 300.00 | | |
| MATERIALS - PEDU 184 SNOW SKIING (ALL SECTIONS) | 40 | 185.00 | 185.00 | | |
| MATERIALS - PEDU 155, 348L, 349L, 350L, 365, 366L, 466, 493, 496 | 40 | 30.00 | 30.00 | | |
| MATERIALS – PEDU 102, 420, 520, 570 | 40 | 20.00 | 20.00 | | |
| MATERIALS - PEDU 143, 340, 341, 440 | 40 | 50.00 | 50.00 | | |
| MATERIALS - PEDU 150 – SAILING | 40 | 440.00 | 440.00 | | |
| MATERIALS - PEDU 555 - ICE SKATING | 40 | 80.00 | 80.00 | | |
| CAROLINA LIFE PROGRAM FEE | 41 | 1,836.00 | 3,000.00 | 1,836.00 | 3,000.00 |
| CAROLINA LIFE - LIFE SKILLS COURSE UNIT CHARGE | 41 | | | 529.00 | 529.00 |
| CAROLINA LIFE TUITION - PER SEMESTER - RESIDENT & NON-RESIDENT (GENERAL UNIVERSITY COURSES) | 41 | | | 512.00 | 512.00 |
| CAROLINA LIFE HOUSING - SEMESTER | 42 | 5,592.00 | 5,867.00 | | |
| CAROLINA LIFE APPLICATION FEE | | 25.00 | 25.00 | | |
| CAROLINA LIFE ROOM CONFIRMATION DEPOSIT | 42 | 1,000.00 | 1,000.00 | | |
| MOLINAROLI COLLEGE OF ENGINEERING AND COMPUTING | | | | | |
| APOGEE - PER CREDIT HOUR - ABOVE REGULAR TUITION | | | | 75.00 | 75.00 |
| ENGINEERING & COMPUTING PROGRAM FEE – PER SEMESTER (UNDERGRADUATE ONLY) | | 1,500.00 | 1,500.00 | 125.00 | 125.00 |
| MHIT PROGRAM FEE | | 900.00 | 900.00 | 75.00 | 75.00 |
| LAB FEE - ENGR & COMPUTING (CSCE 101, 102) | | 148.00 | 148.00 | | |
| EXECUTIVE MASTER OF ENGINEERING MANAGEMENT - ONLINE PROGRAM - PER CREDIT HOUR | 43 | | | 220.00 | 220.00 |
| MASTER OF SCIENCE IN TECHNOLOGY INNOVATION AND ENTREPRENEURIAL ENGINEERING – PER CREDIT HOUR | | | | 75.00 | 75.00 |
| INTERNATIONAL STUDENT FEES | | | | | |
| INTERNATIONAL STUDENT FEE – PER SEMESTER | | | | 200.00 | 225.00 |
| SHORT TERM INTERNATIONAL STUDENT FEE | | | | 200.00 | |
| INTERNATIONAL STUDENT/ALUMNI REQUEST FEE | | | | 12.00 | 12.00 |
| SEVIS MAINTENANCE FEE | | | | 100.00 | 100.00 |
| STUDY ABROAD FEES | | | | | |
| STUDY ABROAD | | | | 150.00 | 225.00 |
| COHORT STUDY ABROAD | | | | 300.00 | 300.00 |
| NATIONAL STUDENT EXCHANGE PLACEMENT & ADMINISTRATIVE FEE | | | | 250.00 | 250.00 |
| STUDY ABROAD EXCHANGE PROGRAM DEPOSIT - NONREFUNDABLE | 14 | | | 500.00 | 500.00 |
| MANDATORY STUDY ABROAD INSURANCE | 20 | | | 360.00 | 360.00 |
| EDUCATION ABROAD VISA PROCESSING FEE | | | | 150.00 | 250.00 |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|---|-------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| ENGLISH PROGRAMS FOR INTERNATIONALS – EPI (44) | | | | | |
| TUITION – PER EPI TERM – FULL TIME | | | | 2,200.00 | 2,560.00 |
| TUITION - TWO CLASSES | | | | 1,360.00 | 1,700.00 |
| TUITION - ONE CLASS | | | | 700.00 | 850.00 |
| TUITION - BY WEEK - 3 CLASSES | | | | 425.00 | |
| TUITION - BY WEEK - 2 CLASSES | | | | 290.00 | |
| TUITION - BY WEEK - 1 CLASS | | | | 190.00 | |
| J1/SPONSORED INT'L STUDENT FEE FOR ADD'L SUPPORT SVCS | 108 | | | 125.00 | 125.00 |
| PRE-SESSIONAL ADMINISTRATIVE PROCESSING (PER 8 WEEK SESSION) | | | | 100.00 | 100.00 |
| NON-PROFIT HIGHER EDUCATION INSTITUTION PARTNER – FULL TIME RATE PER EPI TERM | | | | 1,800.00 | 1,800.00 |
| FORMER SC HIGH SCHOOL GRAD OR ATT CERT RECIPIENT – FULL-TIME TUITION PER EPI TERM (SC PERM. RESIDENTS WHO COMPLETED HS IN SC BUT REQUIRE ESL STUDY) | | | | 1,800.00 | 1,800.00 |
| MINIMUM PRE REGISTRATION TUITION PAYMENT | | | | 500.00 | 500.00 |
| LATE REGISTRATION FEE | | | | 100.00 | 100.00 |
| LATE TESTING FEE - 1 TEST | | | | 45.00 | 45.00 |
| LATE TESTING FEE - 2 TESTS | | | | 75.00 | 75.00 |
| REFUND – TUITION | | PER POLICY | | | |
| REFUND – HOUSING | | PER POLICY | | | |
| REFUND - PROCESSING FEE | | | | 25.00 | 25.00 |
| GAP – INSURANCE | 19 | | | 410.00 | 410.00 |
| GAP - HEALTH CENTER | | | | 127.00 | 127.00 |
| READMIT – OTHER TESTING/TECHNOLOGY | | | | 125.00 | 125.00 |
| READMIT – CAMPUS FEE PER EPI TERM FOR NON-REGISTERED STUDENTS | | | | 413.00 | 413.00 |
| GAP TUITION PREPAYMENT | | | | 500.00 | 500.00 |
| DMV TRANSLATION - NON EPI | | | | 35.00 | 35.00 |
| EXTRA EXPRESS MAILING FEE INTERNATIONAL | | | | 50.00 | 50.00 |
| EXTRA EXPRESS MAILING FEE DOMESTIC | | | | 20.00 | 20.00 |
| IMMIGRATION ASSISTANCE/ADMINISTRATION | | | | 200.00 | 200.00 |
| TRANSCRIPTS | | | | 10.00 | 10.00 |
| TESTING - EPI TEST BATTERY | | | | 75.00 | 75.00 |
| TESTING – TOEFL | | | | 60.00 | 60.00 |
| CLASSES - GRE TEST PREP CLASS VIA USC | | | | 710.00 | 710.00 |
| CLASSES - TOEFL | | | | 530.00 | 530.00 |
| RETURNED CHECK OR CREDIT CARD - AS PERMITTED BY LAW | | | | 30.00 | 30.00 |
| TERM BOOKS | | | | 190.00 | 190.00 |
| RUSH FEE | | | | 30.00 | 30.00 |
| MAJOR MEDICAL INSURANCE | 19 | | | 641.00 | 756.00 |
| CAMPUS FEES | | | | 500.00 | 500.00 |
| APPLICATION FEE FOR INDIVIDUAL APPLICANTS AND APPLICANTS SPONSORED BY FOR-PROFIT ORGANIZATIONS | | | | 125.00 | 125.00 |
| THE GRADUATE SCHOOL (23, 24) | | | | | |
| APPLICATION FEE – GRADUATE | 73 | 50.00 | 50.00 | | |
| APPLICATION FEE - READMIT – GRADUATE | 73 | 15.00 | 15.00 | | |
| GRADUATE STUDENT STATUS CHANGE FEE | | 15.00 | 15.00 | | |
| BENCH FEES FOR FOREIGN-SPONSORED PhD STUDENTS IN STEM FIELDS – PER SEMESTER | | 3,750.00 | 3,750.00 | | |
| GRADUATE ASSISTANTS - LESS THAN 12 HOURS - REQUIRED STUDENT HEALTH CENTER FEE - PER SEMESTER | | | | 190.00 | 190.00 |
| GRADUATE STUDENTS - (9 TO 11 HOURS) - REQUIRED STUDENT HEALTH CENTER FEE - PER SEMESTER | | | | 190.00 | 190.00 |
| GRADUATE STUDENTS - (6 TO 8 HOURS) - REQUIRED STUDENT HEALTH CENTER FEE - PER SEMESTER | | | | 127.00 | 127.00 |
| HEALTH INSURANCE - (STUDENTS WITHOUT COVERAGE) - CONTRACT W/THIRD PARTY | 19 | 3,205.00 | 3,780.00 | | |
| HEALTH PROFESSIONS - PUBLIC HEALTH, NURSING, SOCIAL WORK, PHYSICIAN ASSISTANT, NURSE ANESTHESIA (45) | | | | | |
| UNDERGRADUATE - RESIDENT - PROGRAM FEE | | 700.00 | 700.00 | 85.00 | 85.00 |
| UNDERGRADUATE - NONRESIDENT - PROGRAM FEE | | 1,300.00 | 1,300.00 | 150.00 | 150.00 |
| UNDERGRADUATE - NONRESIDENT SCHOLARSHIP - PROGRAM FEE | | 700.00 | 700.00 | 85.00 | 85.00 |
| GRADUATE - RESIDENT - PROGRAM FEE | | 800.00 | 800.00 | 80.00 | 80.00 |
| GRADUATE - NONRESIDENT - PROGRAM FEE | | 1,100.00 | 1,100.00 | 110.00 | 110.00 |
| HONORS COLLEGE | | | | | |
| PROGRAM FEE - HONORS COLLEGE - ALL STUDENTS | | 575.00 | 750.00 | | |
| COLLEGE OF HOSPITALITY, RETAIL AND SPORT MANAGEMENT | | | | | |
| UNDERGRADUATE - PROGRAM FEE (FULL TIME & PART TIME) | | 360.00 | 360.00 | 30.00 | 30.00 |
| GRADUATE - PROGRAM FEE | | 900.00 | 900.00 | 75.00 | 75.00 |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|--|--------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| JOSEPH F. RICE LAW SCHOOL (30, 46, 112) | | | | | |
| LAW / JD - RESIDENT – TUITION | | 10,161.00 | 10,161.00 | 846.75 | 846.75 |
| LAW / JD - NONRESIDENT – TUITION | | 19,050.00 | 19,050.00 | 1,587.50 | 1,587.50 |
| LAW / JD - NONRESIDENT SCHOLAR – TUITION | | 14,769.00 | 14,769.00 | 1,230.75 | 1,230.75 |
| LAW / JD - RESIDENT - 17 HOURS AND ABOVE | 10 | 86.00 | 86.00 | | |
| LAW / JD - NONRESIDENT - 17 HOURS AND ABOVE | 10 | 182.00 | 182.00 | | |
| LONDON MAYMESTER (COURSE FEE) (RESIDENT AND NONRESIDENT) TUITION ONLY – TECH FEE SEPARATELY ASSESSED | | 3,387.00 | 3,387.00 | | |
| LAW – NONRESIDENT COASTAL LAW SUMMER PROGRAM - TUITION | | 6,847.50 | 6,847.50 | 1,141.25 | 1,141.25 |
| LAW – PROGRAM FEE – JD STUDENTS; FALL & SPRING | | 1,500.00 | 1,500.00 | | |
| LAW – PROGRAM FEE – JD STUDENTS; SUMMER | | | | 125.00 | 125.00 |
| LAW SCHOOL ONLINE MASTERS/CERTIFICATE PROGRAMS | | | | 780.00 | 780.00 |
| APPLICATION FEE | 13, 47 | 60.00 | 60.00 | | |
| JD SEAT CONFIRMATION FEE | | 500.00 | 500.00 | | |
| KICK START PROGRAM - ONE TIME FEE | | 125.00 | 125.00 | | |
| LOST KEY FEE, NO REKEYING REQUIRED | | 25.00 | 25.00 | | |
| LOST OFFICE KEY FEE | | 75.00 | 75.00 | | |
| JD COURSE FEE - 3L BAR PREP | | | - | | - |
| PUBLIC SAFETY EXECUTIVE LEADERSHIP MASTERS & CERTIFICATE PROGRAM - RESIDENT | | | 750.00 | | 750.00 |
| PUBLIC SAFETY EXECUTIVE LEADERSHIP MASTERS & CERTIFICATE PROGRAM - NONRESIDENT | | | 850.00 | | 850.00 |
| PUBLIC SAFETY EXECUTIVE LEADERSHIP MASTERS & CERTIFICATE PROGRAM - NONRESIDENT - OFF-SITE | | | 980.00 | | 980.00 |
| PUBLIC SAFETY EXECUTIVE LEADERSHIP, MSL AND CERTIFICATE PROGRAM FEE | | | 500.00 | | 500.00 |
| COLLEGE OF INFORMATION AND COMMUNICATIONS | | | | | |
| UNDERGRADUATE PROGRAM FEE | | 360.00 | 360.00 | 30.00 | 30.00 |
| GRADUATE PROGRAM FEE | | 600.00 | 600.00 | 50.00 | 50.00 |
| CIC GRADUATE ONLINE PROGRAM NON-RESIDENT | 49 | | | 692.25 | 692.25 |
| SUMMER IMMERSIVE ADVERTISING EXPERIENCE | | | | 995.00 | 995.00 |
| MEDIA INNOVATION ACADEMY - NON-MAJOR PROGRAM FEE | | 501.00 | 501.00 | 41.75 | 41.75 |
| CYBER SECURITY CERTIFICATION FEE-PER COURSE-ISCI340, ISCI787, ISCI795 | | 75.00 | 75.00 | | |
| GREENVILLE - MEDICINE (50, 51) | | | | | |
| MEDICINE - RESIDENT – TUITION | | 21,444.00 | 21,444.00 | 1,787.00 | 1,787.00 |
| MEDICINE - NONRESIDENT SCHOLAR – TUITION | | 26,388.00 | 26,388.00 | 2,199.00 | 2,199.00 |
| MEDICINE - NONRESIDENT – TUITION | | 43,575.00 | 43,575.00 | 3,631.25 | 3,631.25 |
| TECHNOLOGY AND INFRASTRUCTURE FEE | 52 | 300.00 | 300.00 | | |
| GROSS ANATOMY FEE - PER COURSE | | 1,000.00 | 1,000.00 | | |
| VISITING MEDICAL STUDENT FEE | | 175.00 | 175.00 | | |
| SUPPLEMENTARY APPLICATION FEE | | 95.00 | 95.00 | | |
| ADMISSION DEPOSIT | | 250.00 | 250.00 | | |
| CULINARY MEDICINE LAB FEE | | 500.00 | 500.00 | | |
| COLUMBIA – MEDICINE (50, 51) | | | | | |
| MEDICINE - RESIDENT – TUITION | | 21,444.00 | 21,444.00 | 1,787.00 | 1,787.00 |
| MEDICINE - NONRESIDENT SCHOLAR - TUITION | | 26,388.00 | 26,388.00 | 2,199.00 | 2,199.00 |
| MEDICINE - NONRESIDENT – TUITION | | 43,575.00 | 43,575.00 | 3,631.25 | 3,631.25 |
| TECHNOLOGY AND INFRASTRUCTURE FEE | 52 | 300.00 | 300.00 | | |
| GROSS ANATOMY FEE - PER COURSE | | 1,000.00 | 1,000.00 | | |
| VISITING MEDICAL STUDENT FEE | | 175.00 | 175.00 | | |
| SUPPLEMENTARY APPLICATION FEE | | 100.00 | 100.00 | | |
| ADMISSION DEPOSIT | | 250.00 | 250.00 | | |
| GRADUATE CERTIFICATE IN BIO STUDIES - RESIDENT PROGRAM FEE | 53 | 18,000.00 | 18,000.00 | 1,500.00 | 1,500.00 |
| GRADUATE CERTIFICATE IN BIO STUDIES - NONRESIDENT PROGRAM FEE | 53 | 23,940.00 | 23,940.00 | 1,995.00 | 1,995.00 |
| GRADUATE CERTIFICATE IN BIO STUDIES - SEAT CONFIRMATION FEE - NON-REFUNDABLE – RESIDENT | | 900.00 | 900.00 | | |
| GRADUATE CERTIFICATE IN BIO STUDIES - SEAT CONFIRMATION FEE - NON-REFUNDABLE – NONRESIDENT | | 1,197.00 | 1,197.00 | | |
| PHYSICIAN ASSISTANT - RESIDENT TUITION | 45, 54 | 7,545.00 | 7,545.00 | 628.75 | 628.75 |
| PHYSICIAN ASSISTANT - NONRESIDENT TUITION | 45, 54 | 13,128.00 | 13,128.00 | 1,094.00 | 1,094.00 |
| PHYSICIAN ASSISTANT - NONRESIDENT SCHOLAR TUITION | 45, 54 | 9,552.00 | 9,552.00 | 796.00 | 796.00 |
| NURSE ANESTHESIA - RESIDENT TUITION | 45, 54 | 7,545.00 | 7,545.00 | 628.75 | 628.75 |
| NURSE ANESTHESIA - NONRESIDENT TUITION | 45, 54 | 13,128.00 | 13,128.00 | 1,094.00 | 1,094.00 |
| NURSE ANESTHESIA - NONRESIDENT SCHOLAR TUITION | 45, 54 | 9,552.00 | 9,552.00 | 796.00 | 796.00 |
| PHYSICIAN ASSISTANT ENRICHMENT ACTIVITY FEE | | 685.00 | 685.00 | | |
| NURSE ANESTHESIA ENRICHMENT ACTIVITY FEE | | 610.00 | 610.00 | | |
| INSTRUMENT RESOURCE FACILITY LAB SUPPORT FEE (ALL SECTIONS MCBA 740, 741, 742 AND 743) | | 250.00 | 250.00 | | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|--|-------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| SCHOOL OF MUSIC (48) | | | | | |
| ENRICHMENT FEE – MUSIC | | 285.00 | 285.00 | 1/2 HOUR LESSON | |
| ENRICHMENT FEE – MUSIC | | 570.00 | 570.00 | HOUR LESSON | |
| RECITAL & RECORDING FEE | | 100.00 | 100.00 | | |
| ACCOMPANIST FEE | | 150.00 | 150.00 | | |
| CAROLINA BAND FEE - PER COURSE - MUSC123 - FALL | | | 300.00 | | 300.00 |
| COLLEGE OF NURSING (45, 48, 55) | | | | | |
| ENRICHMENT FEE - NURSING - PhD PROGRAM - ONE TIME CHARGE | | 1,500.00 | 1,500.00 | | |
| GRADUATE SEAT DEPOSIT (EXCLUDING PhD) | | 500.00 | 500.00 | | |
| RN to BSN ONLINE NURSING PROGRAM TUITION | | | | 409.75 | 409.75 |
| MASTER OF SCIENCE IN NURSING (MSN) / DOCTOR OF NURSING PRACTICE (DNP) & CERTIFICATE PROGRAM – RESIDENT | | 9,243.00 | 9,243.00 | 770.25 | 770.25 |
| MASTER OF SCIENCE IN NURSING (MSN) / DOCTOR OF NURSING PRACTICE (DNP) & CERTIFICATE PROGRAM - NONRESIDENT | | 17,256.00 | 17,256.00 | 1,438.00 | 1,438.00 |
| MASTER OF SCIENCE IN NURSING (MSN) / DOCTOR OF NURSING PRACTICE (DNP) & CERTIFICATE PROGRAM - NONRESIDENT SCHOLARSHIP RATE | | 10,443.00 | 10,443.00 | 870.25 | 870.25 |
| COLLEGE OF NURSING CLINICAL AND/OR LAB FEE - PER COURSE - NURS (312, 412, 422, 434, 435, 704, 712, 713, 714, 726, 729, 741, 743, 751, 757, 758, 759, 760A, 763, 764, 768A, 770A, 773, 774, 776, 777, 778A, 783, 786, 787, 806, 807, 820) | | 1,000.00 | 1,000.00 | | |
| COLLEGE OF NURSING CLINICAL AND/OR LAB FEE - PER CREDIT HOUR – NURS 769A, 840A AND 897 | | 335.00 | 335.00 | | |
| MALPRACTICE INSURANCE - UNDERGRADUATE PROGRAMS OR MEPN PROGRAM - PER COURSE - NURS (312, 399, 411, 412, 422, 424, 425, 434, 435, 534, 713, 723, 726, 729, 750, 751) | | 20.00 | 20.00 | | |
| MALPRACTICE INSURANCE - GRADUATE - PER COURSE - NURS (704, 705, 706, 719, 727, 728, 731, 732, 735, 741, 742, 743, 757, 758, 759, 760A, 763, 764, 768A, 769A, 770A, 773, 774, 776, 777, 778A, 783, 786, 787, 793, 796, 798, 806, 807, 820, 840A, 897) | | 50.00 | 50.00 | | |
| COLLEGE OF PHARMACY (29, 57, 59) | | | | | |
| APPLICATION - PROFESSIONAL PROGRAMS | | 95.00 | 95.00 | | |
| PROFESSIONAL - FULL TIME - RESIDENT - PROGRAM FEE - YEARS ONE, TWO AND THREE - EACH YEAR | | 27,372.00 | 27,372.00 | \$993.00 | \$993.00 |
| PROFESSIONAL - FULL TIME - NONRESIDENT - PROGRAM FEE - YEARS ONE, TWO AND THREE - EACH YEAR | | 41,580.00 | 41,580.00 | \$1,505.25 | \$1,505.25 |
| PROFESSIONAL - FULL TIME - NONRESIDENT - SCHOLARSHIP - PROGRAM FEE - YEARS ONE, TWO AND THREE - EACH YEAR | | 35,241.00 | 35,241.00 | \$1,282.25 | \$1,282.25 |
| PROFESSIONAL - FULL TIME - RESIDENT - PROGRAM FEE - YEAR FOUR | | 23,996.00 | 23,996.00 | \$999.50 | \$999.50 |
| PROFESSIONAL - FULL TIME - NONRESIDENT - PROGRAM FEE - YEAR FOUR | | 36,434.00 | 36,434.00 | \$1,517.75 | \$1,517.75 |
| PROFESSIONAL - FULL TIME - NONRESIDENT - SCHOLARSHIP - PROGRAM FEE - YEAR FOUR | | 31,010.00 | 31,010.00 | \$1,291.75 | \$1,291.75 |
| PROFESSIONAL PROGRAM FEE - NAPLEX SUPPORT | 39 | 250.00 | 250.00 | | |
| GAMECOCK PHARMACY ASSURANCE PROG. – PER SEMESTER | | 250.00 | 250.00 | | |
| ADVISEMENT FEE – PRE-PHARMACY STUDENTS – PER SEMESTER – FALL AND SPRING ONLY | | 100.00 | 100.00 | | |
| SEAT CONFIRMATION FEE (NON-REFUNDABLE) | | 485.00 | 485.00 | | |
| ARNOLD SCHOOL OF PUBLIC HEALTH (29, 45, 48, 60) | | | | | |
| DOCTOR OF PHYSICAL THERAPY - RESIDENT – TUITION | 62 | 7,542.00 | 7,542.00 | 628.50 | 628.50 |
| DOCTOR OF PHYSICAL THERAPY - NONRESIDENT – TUITION | 62 | 12,228.00 | 12,228.00 | 1,019.00 | 1,019.00 |
| DOCTOR OF PHYSICAL THERAPY - NONRESIDENT - SCHOLARSHIP – TUITION | 62 | 9,936.00 | 9,936.00 | 828.00 | 828.00 |
| DOCTOR OF PHYSICAL THERAPY - PROGRAM FEE - ASSESSED PER SEMESTER FOR FULL-TIME. ASSESSED PER CREDIT HOUR FOR PART TIME STUDENTS | | 450.00 | 450.00 | 37.50 | 37.50 |
| DOCTOR OF PHYSICAL THERAPY - SEAT CONFIRMATION FEE | | 750.00 | 750.00 | 750.00 | 750.00 |
| HEALTH SERVICES POLICY AND MANAGEMENT DOCTORAL AND MHA - RESIDENT ENRICHMENT FEE | | 1,000.00 | 1,000.00 | | |
| HEALTH SERVICES POLICY AND MANAGEMENT DOCTORAL AND MHA - NONRESIDENT ENRICHMENT FEE | | 1,000.00 | 1,000.00 | | |
| COMM SCI & DISORDER - MASTER'S STUDENTS ONLY - RESIDENT AND NONRESIDENT ENRICHMENT FEE - ONE TIME CHARGE | | 1,400.00 | 1,400.00 | | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|---|-------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| SEAT CONFIRMATION FEE FOR COMMUNICATION SCIENCES AND DISORDERS - ONE TIME FEE | 63 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| HEALTH PROMOTION EDUCATION AND BEHAVIORAL COURSE FEE FOR HPEB 335 | | 78.00 | 95.00 | 78.00 | 95.00 |
| DOCTOR PHYSICAL THERAPY PROGRAM SUPPLEMENTAL APPLICATION FEE - ONE TIME FEE | | 40.00 | 40.00 | 40.00 | 40.00 |
| MHA PROFESSIONAL FORMAT - MATRICULATION FEE (CHARGED OVER TWO PROGRAM YEARS) | 117 | | | 8,088.00 | 8,088.00 |
| MHA PROFESSIONAL FORMAT - RESIDENT TUITION - PER CREDIT HOUR | | | | 572.25 | 572.25 |
| MHA PROFESSIONAL FORMAT - NONRESIDENT TUITION - PER CREDIT HOUR | | | | 597.25 | 597.25 |
| ATHLETIC TRAINING ENRICHMENT FEE | | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| ATHLETIC TRAINING PROGRAM FEE (PROFESSIONAL PROGRAM ONLY; FALL, SPRING, & SUMMER) | | 625.00 | 625.00 | | |
| MATERIALS – ATEP 365, 496 PER COURSE | | 30.00 | 30.00 | | |
| MATERIALS – ATEP 266L, 275 PER COURSE | | 75.00 | 75.00 | | |
| MATERIALS – ATEP 300, 310, 740, 733, 734, 736 PER COURSE | | 100.00 | 100.00 | | |
| MATERIALS – ATEP 798 PER COURSE | | 200.00 | 200.00 | | |
| MATERIALS – ATEP 393, 738, 739, 492, 494 PER COURSE | | 250.00 | 250.00 | | |
| COLLEGE OF SOCIAL WORK (29, 40) | | | | | |
| SOCIAL WORK UNDERGRADUATE ENRICHMENT FEE - PER SEMESTER | | 240.00 | 240.00 | 20.00 | 20.00 |
| SOCIAL WORK GRADUATE ENRICHMENT FEE - ONE-TIME | | 970.00 | 970.00 | | |
| SEAT CONFIRMATION FEE – GRADUATE | | 120.00 | 120.00 | | |
| KOREAN MSW PROGRAM - SOCIAL WORK - FOR 2 1/2 YEAR PERIOD - 60 CREDIT HOUR PROGRAM | 64 | 34,335.00 | | 572.25 | |
| PRACTICUM FEE - ONE-TIME CHARGE FOR SOWK 382 | | | 210.00 | | 210.00 |
| UNDERGRADUATE STUDIES | | | | | |
| UNDERGRADUATE STUDIES ENRICHMENT FEE | | 250.00 | 250.00 | | |
| USC COLUMBIA OTHER FEES | | | | | |
| GREEK LIFE | | | | | |
| GREEK VILLAGE RESIDENT ACTIVITY FEE – PER SEMESTER | | 50.00 | 50.00 | | |
| FRATERNITY AND SORORITY LIFE ACTIVITY FEE – PER SEMESTER | | 125.00 | 125.00 | | |
| HOUSING (65) | | | | | |
| APARTMENTS | | | | ASSIGNABLE SPACES | |
| GREEN QUADRANGLE | 66 | 5,592.00 | 5,867.00 | 496 | |
| EAST QUADRANGLE | | 5,592.00 | 5,867.00 | 396 | |
| SOUTH QUADRANGLE | | 5,592.00 | 5,867.00 | 400 | |
| HORSESHOE - NON-RENOVATED BUILDINGS | | 5,592.00 | 5,732.00 | 102 | |
| HORSESHOE - RENOVATED BUILDINGS | | 5,887.00 | 6,169.00 | 187 | |
| 820 HENDERSON | | 4,892.00 | 5,014.00 | 16 | |
| BATES WEST | | 4,392.00 | 4,502.00 | 400 | |
| HORSESHOE – SUMMER DAILY | | 39.00 | 39.00 | | |
| PRESTON | | 4,470.00 | 4,687.00 | 36 | |
| PARK PLACE APARTMENTS – STUDIO AND 1 BEDROOM | | 7,324.00 | 7,757.00 | 27 | |
| PARK PLACE APARTMENTS – 1 BEDROOM/1 BATH DOUBLE | | 5,840.00 | 6,186.00 | 40 | |
| PARK PLACE APARTMENTS – 2 BEDROOM SUITES | | 6,750.00 | 7,144.00 | 136 | |
| PARK PLACE APARTMENTS – 3, 4, & 5 BEDROOM SUITES | | 6,340.00 | 6,699.00 | 449 | |
| 650 LINCOLN STREET - 2 BEDROOM UNITS | | 6,719.00 | 7,044.00 | 196 | |
| 650 LINCOLN STREET - 4 BEDROOM UNITS | | 6,369.00 | 6,669.00 | 668 | |
| SUITES | | | | | |
| MAXCY | 66 | 4,081.00 | 4,278.00 | 163 | |
| PRESTON | 66 | 4,081.00 | 4,183.00 | 196 | |
| SIMS, MCCLINTOCK, WADE HAMPTON – WOMEN'S QUADRANGLE | | 4,728.00 | 4,846.00 | 598 | |
| CAPSTONE | | 4,081.00 | 4,183.00 | 613 | |
| COLUMBIA HALL | | 4,081.00 | 4,183.00 | 507 | |
| HONORS HALL - SINGLES | | 5,587.00 | 5,857.00 | 175 | |
| HONORS HALL - DOUBLES | | 4,728.00 | 4,956.00 | 362 | |
| PATTERSON HALL | | 4,728.00 | 4,961.00 | 560 | |
| EAST – QUADRANGLE | | 5,376.00 | 5,510.00 | 47 | |
| CAMPUS VILLAGE - 2 BEDROOM SUITE | | 5,792.00 | 6,072.00 | 20 | |
| CAMPUS VILLAGE - 4 BEDROOM SUITE | | 5,792.00 | 6,072.00 | 1376 | |
| TRADITIONAL | | | | | |
| BATES HOUSE | | 3,375.00 | 3,459.00 | 531 | |
| SOUTH TOWER | | 3,417.00 | 3,577.00 | 391 | |
| MCBRYDE | | 3,375.00 | 3,459.00 | 250 | |
| CAMPUS VILLAGE - 2 BEDROOM POD | | 4,844.00 | 5,080.00 | 412 | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|--|-------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| HOUSES – MONTHLY | | | | | |
| 11 GIBBES COURT – 2 BEDROOM | | 1,159.00 | 1,159.00 | 1 | |
| 13 GIBBES COURT – 2 BEDROOM | | 1,159.00 | 1,159.00 | 1 | |
| 1719 A GREENE ST - 2 BEDROOM + STUDY | | 1,222.00 | 1,222.00 | 1 | |
| 1719 B GREENE ST - 2 BEDROOM | | 1,169.00 | 1,169.00 | 1 | |
| 1723 GREENE ST - 2 BEDROOM | | 1,169.00 | 1,169.00 | 1 | |
| 1725 GREENE ST - 2 BEDROOM | | 1,169.00 | 1,169.00 | 1 | |
| 1727 GREENE ST. - 2 BEDROOM | | 1,169.00 | 1,169.00 | 1 | |
| 101 S. BULL ST - 3 BEDROOM | | 1,222.00 | 1,222.00 | 1 | |
| 105 S. BULL ST - 3 BEDROOM | | 1,222.00 | 1,222.00 | 1 | |
| 109 S. BULL ST - 3 BEDROOM | | 1,222.00 | 1,222.00 | 1 | |
| 201 S. MARION ST - 3 BEDROOM | | 1,222.00 | 1,222.00 | 1 | |
| APPLICATION FEE | | 100.00 | 100.00 | | |
| EDUCATIONAL/RHA FEE | | 50.00 | 50.00 | | |
| ENRICHMENT FEE - GREEN/WEST QUAD, MAXCY, PRESTON, GALEN, RHODOS, ENTREPRENEURSHIP AND INNOVATION | 66 | 150.00 | 150.00 | | |
| UNIVERSITY LIBRARIES (67) | | | | | |
| DISTRIBUTED LEARNING | | | | | |
| TEST PROCTORING SERVICES FOR NON-USC STUDENTS ONLY | | 45.00 | 45.00 | | |
| ONLINE TEST PROCTORING – 3 RD PARTY SERVICES | | 14.00 | 14.00 | | |
| CONTINUING EDUCATION (68) | | | | | |
| POST OFFICE (69) | | | | | |
| MAIL & PACKAGE SERVICE FEE | | 45.00 | 45.00 | | |
| COMMUTER MAIL & PACKAGE SERVICE FEE - OFF CAMPUS STUDENTS (OPTIONAL) | | 45.00 | 45.00 | | |
| MAIL & PACKAGE SERVICE FEE - SUMMER | | 25.00 | 25.00 | | |
| PASSPORT PHOTO | | 15.00 | 15.00 | | |
| MEAL PLANS | | | | | |
| MANDATORY PLANS FOR FRESHMEN, BATES HOUSE, GAMECOCK GATEWAY, FIRST YEAR GREEK STUDENTS, PALMETTO PATHWAY PROGRAM STUDENTS (70) | | | | | |
| ALL ACCESS WITH \$250 MEAL PLAN DOLLARS | | 2,532.00 | 2,628.00 | | |
| GREEK MEAL PLAN (REQ. FOR FIRST YEAR GREEK STUDENTS, SPRING ONLY) GREEK BLOCK 100 WITH \$150 MEAL PLAN DOLLARS | | 1,310.00 | 1,360.00 | | |
| OPTIONAL MEAL PLANS FOR UPPERCLASSMEN AND OFF-CAMPUS STUDENTS | | | | | |
| ALL ACCESS WITH \$250 MEAL PLAN DOLLARS PLUS PLAN | | 2,731.00 | 2,835.00 | | |
| ALL ACCESS WITH \$400 MEAL PLAN DOLLARS | | 2,687.00 | 2,789.00 | | |
| ALL ACCESS WITH \$400 MEAL PLAN DOLLARS PLUS PLAN | | 2,886.00 | 2,996.00 | | |
| ALL DB 1625 | | 1,625.00 | 1,625.00 | | |
| ALL DB 1000 | | 1,000.00 | 1,000.00 | | |
| BLOCK 50 WITH \$375 MEAL PLAN DOLLARS | | 1,104.00 | 1,146.00 | | |
| BLOCK 100 WITH \$150 MEAL PLAN DOLLARS | | 1,310.00 | 1,360.00 | | |
| 10 MEAL PLAN WITH \$250 MEAL PLAN DOLLARS | | 1,782.00 | 1,850.00 | | |
| BLOCK 20 ADD ON (BLOCK MEAL PLANS ONLY) | | 230.00 | 239.00 | | |
| ALL DB 500 ROLLOVER PLAN (OFFERED SPRING ONLY) | | 500.00 | 500.00 | | |
| EARLY ARRIVAL MEALS | | 450.00 | 450.00 | | |
| ATHLETICS 16 MEAL PLAN | 107 | 2,886.00 | 2,996.00 | | |
| ATHLETICS 14 MEAL PLAN | 107 | 1,927.00 | 2,023.00 | | |
| ATHLETICS 10 MEAL PLAN | 107 | 1,600.00 | 1,680.00 | | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|---|-------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| ORIENTATION (113) | | | | | |
| STUDENT ORIENTATION - ADDITIONAL PER NIGHT ROOM CHARGE | | 30.00 | 30.00 | | |
| FRESHMEN - STUDENT ORIENTATION (2 DAY) | | 250.00 | 260.00 | | |
| FRESHMEN - PARENT ORIENTATION (2 DAY) | | 115.00 | 130.00 | | |
| TRANSFER STUDENT ORIENTATION - (1 DAY) | | 130.00 | 130.00 | | |
| TRANSFER PARENT ORIENTATION - (1 DAY) | | 50.00 | 65.00 | | |
| PARKING (72) | | | | | |
| 2 OR 3 WHEEL VEHICLE - SCHOOL YEAR | | 65.00 | 65.00 | | |
| 2 OR 3 WHEEL VEHICLE - SECOND SEMESTER | | 50.00 | 50.00 | | |
| 2 OR 3 WHEEL VEHICLE - SUMMER SESSION C, D, F & G | | 35.00 | 35.00 | | |
| 2 OR 3 WHEEL VEHICLE - SUMMER SESSION A - 1 WEEK | | 10.00 | 10.00 | | |
| 2 OR 3 WHEEL VEHICLE - SUMMER SESSION B - 3 WEEKS | | 20.00 | 20.00 | | |
| 2 OR 3 WHEEL VEHICLE - SUMMER SESSION E & H - 4 WEEKS | | 25.00 | 25.00 | | |
| 4-WHEEL VEHICLE - SCHOOL YEAR - COMMUTER | | 125.00 | 125.00 | | |
| 4-WHEEL VEHICLE - SCHOOL YEAR - GRAD STUDENT | | 130.00 | 130.00 | | |
| 4-WHEEL VEHICLE - SCHOOL YEAR - RESIDENT | | 150.00 | 150.00 | | |
| 4-WHEEL VEHICLE - SECOND SEMESTER | | 100.00 | 100.00 | | |
| 4-WHEEL VEHICLE - SUMMER SESSIONS C, D, F, & G | | 75.00 | 75.00 | | |
| 4-WHEEL VEHICLE - SUMMER SESSION | | 75.00 | 75.00 | | |
| 4-WHEEL VEHICLE - SUMMER SESSION A - 1 WEEK | | 25.00 | 25.00 | | |
| 4-WHEEL VEHICLE - SUMMER SESSION B - 3 WEEKS | | 45.00 | 45.00 | | |
| 4-WHEEL VEHICLE - SUMMER SESSION E & H - 4 WEEKS | | 65.00 | 65.00 | | |
| REPLACEMENT PERMIT | | 40.00 | 40.00 | | |
| TEMPORARY REGISTRATION – WEEKLY | | 10.00 | 10.00 | | |
| INNOVISTA GARAGES (MONTHLY) | | 110.00 | 110.00 | | |
| GREEK VILLAGE/SEMESTER | | 300.00 | 300.00 | | |
| GREEK VILLAGE LUNCH/ DINNER PARKING UPGRADE | | 50.00 | 50.00 | | |
| STUDENT RESERVED SPACE - GARAGE - PENDLETON (MONTHLY) | | 110.00 | 110.00 | | |
| STUDENT RESERVED SPACE - GARAGE - SENATE (MONTHLY) | | 110.00 | 110.00 | | |
| STUDENT RESERVED SPACE - GARAGE - BLOSSOM (MONTHLY) | | 110.00 | 110.00 | | |
| STUDENT GUARANTEED SPACE - GARAGE - BULL (MONTHLY) | | 110.00 | 110.00 | | |
| STUDENT GUARANTEED SPACE - GARAGE - PENDLETON (MONTHLY) | | 110.00 | 110.00 | | |
| WRECKER CALL – LOCAL | | 150.00 | 150.00 | | |
| FACULTY/STAFF - RESERVED (MONTHLY) | | 118.33 | 118.33 | | |
| FACULTY/STAFF - GARAGE - INNOVISTA GARAGES (MONTHLY) | | 73.33 | 73.33 | | |
| FACULTY/STAFF - GARAGE (EXCLUDES INNOVISTA GARAGES - MONTHLY) | | 73.33 | 73.33 | | |
| FACULTY/STAFF – SURFACE LOT PERMIT – Z (MONTHLY) | | 13.25 | 13.25 | | |
| FACULTY/STAFF – SURFACE LOT PERMIT – OTHER THAN Z (MONTHLY) | | 25.00 | 25.00 | | |
| ORIENTATION PARKING FEE (DAILY) | | 5.00 | 5.00 | | |
| DAILY GARAGE PASS - NON RESERVED (DAILY) | | 10.00 | 10.00 | | |
| DAILY GARAGE PASS - RESERVED (DAILY) | | 25.00 | 25.00 | | |
| CONFERENCE/CAMPS WEEKLY PARKING AD/S LOTS | | 25.00 | 25.00 | | |
| DAILY CHARGE (SURFACE LOT) – NONRESERVED | | 10.00 | 10.00 | | |
| UNIVERSITY TECHNOLOGY SERVICES | | | | | |
| RESIDENCE HALL NETWORK & SECURITY SERVICE REQUIRED FEE FOR ON CAMPUS STUDENTS; FALL AND SPRING SEMESTERS - PER SEMESTER | | 76.00 | 76.00 | | |
| RESIDENCE HALL NETWORK & SECURITY SERVICE REQUIRED FEE FOR ON CAMPUS STUDENTS - SUMMER (PRORATED FOR PART OF ONE SUMMER TERM) | | 57.00 | 57.00 | 57.00 | 57.00 |
| RESIDENCE HALL OPTIONAL FEE FOR TELEPHONE BUNDLED SERVICE; FALL AND SPRING SEMESTERS - PER SEMESTER | | 57.00 | 57.00 | | |
| RESIDENCE HALL OPTIONAL FEE FOR TELEPHONE BUNDLED SERVICE - SUMMER (PRORATED FOR PORTIONS OF ONE SUMMER TERM) | | 57.00 | 57.00 | 57.00 | 57.00 |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|---|--------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| USC AIKEN (74) | | | | | |
| UNDERGRADUATE - RESIDENT – TUITION | 3, 4 | 5,199.00 | 5,199.00 | 433.25 | 433.25 |
| UNDERGRADUATE - NONRESIDENT - TUITION | 75 | 10,428.00 | 10,428.00 | 869.00 | 869.00 |
| UNDERGRADUATE - NONRESIDENT SCHOLARSHIP - FOUNDATION SCHOLARS – TUITION | 76 | 7,821.00 | 7,821.00 | 651.75 | 651.75 |
| UNDERGRADUATE – ATHLETIC NR & GENERAL SCHOLARSHIP | 77 | 5,199.00 | 5,199.00 | 433.25 | 433.25 |
| ACTIVE DUTY MILITARY UNDERGRADUATE - TUITION | 9 | 3,000.00 | 3,000.00 | 250.00 | 250.00 |
| MASTER OF BUSINESS ADMINISTRATION – ONLINE PROGRAM RESIDENT AND NONRESIDENT PER CREDIT HOUR | 11 | | | 450.00 | 450.00 |
| RN TO BSN – ONLINE – RES AND NONRES / CREDIT HOUR | | | | 306.00 | 306.00 |
| TECHNOLOGY FEE | | 156.00 | 156.00 | 13.00 | 13.00 |
| UNDERGRADUATE - RESIDENT, NONRESIDENT, SCHOLARSHIP, ACTIVE DUTY MILITARY - 17 HOURS AND ABOVE | 10 | 80.00 | 80.00 | | |
| UNDERGRADUATE - NONRESIDENT - 17 HOURS AND ABOVE | 10 | 208.00 | 208.00 | | |
| GRADUATE - RESIDENT - 17 HOURS AND ABOVE | 10, 11 | 80.00 | 80.00 | | |
| GRADUATE - NONRESIDENT - 17 HOURS AND ABOVE | 10, 11 | 170.00 | 170.00 | | |
| PACER LIFE PROGRAM | | 12,000.00 | 12,000.00 | | |
| PACER PATHWAY PROGRAM FEE | 78 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| PACER PATHWAY DEPOSIT FEE (APPLIED AGAINST PROGRAM FEE) | 78 | 100.00 | 100.00 | 100.00 | 100.00 |
| SC CERTIFIED TEACHER RATE - RESIDENT(LESS THAN 12 HOURS) | 23 | | | 362.25 | 362.25 |
| SC CERTIFIED TEACHER RATE – NONRES (LESS THAN 12 HOURS) | 23 | | | 413.00 | 413.00 |
| INTERNATIONAL PARTNER UNIVERSITY UNDERGRAD TUITION | | 6,201.00 | 6,201.00 | 516.75 | 516.75 |
| INTERNATIONAL PARTNER UNIVERSITY GRADUATE TUITION | | 7,869.00 | 7,869.00 | 655.75 | 655.75 |
| MUSIC INSTRUMENT RENTAL FEE - PER SEMESTER | | 35.00 | 35.00 | | |
| MUSIC PRIVATE LESSON FEE - PER HOUR | | 200.00 | 200.00 | 200.00 | 200.00 |
| MUSIC INSTRUMENT & SUPPLY FEE - MUSC A253, A263 | | 35.00 | 35.00 | | |
| MUSIC CONDUCTING FEE - MUSC A336 | | 50.00 | 50.00 | | |
| VISUAL ARTS COURSE FEE - A102, A103, A104, A111, A112, A210, A220, A232, A233, A244, A245, A261, A269, A310, A311, A320, A321, A330, A331, A345, A346, A362, A363, A364, A365, A370, A371, A372, A379, A380, A397, A398, A400, A410, A411, A420, A421, A490, A499, A524 | | 50.00 | 50.00 | | |
| NURSING LAB & TESTING FEE - PER CREDIT HOUR | | 40.00 | 40.00 | 40.00 | 40.00 |
| INTERNSHIP FEE - EDEC 476, EDEL 476, EDSE 476, EDEX 476, and MUED 476 | | 35.00 | 35.00 | 35.00 | 35.00 |
| WELLNESS AND NATORIUM LAB FEE - THEA A374, EXSC A101, A106, A107, A140, A141, A142, A190, A191, A192, A203, A204, A322, A426 - PER CREDIT HOUR | | 15.00 | 15.00 | 15.00 | 15.00 |
| BIO/GEO LAB FEE - COURSE FEE - BIOL A104, A106, A121, A122, A232, A243, A244, A250, GEOL A101, A103, A201 | | 25.00 | 25.00 | | |
| BIOLOGY/GEOLOGY FIELD STUDY COURSE FEE - BIOL 316, 516, A520, 598 & GEOL 425, 431 | | 300.00 | 300.00 | | |
| CHEMISTRY AND PHYSICS LAB FEE - COURSE FEE - CHEM 101, 105, 111, 112, 311L, 321L, 331L, 332L, 511, 522, 541L, 542L, 550; PHYS 101, 102, 201, 202, 211, 212, ASTR 111 | | 25.00 | 25.00 | | |
| DEPT OF COMMUNICATION AND EMERGING MEDIA-COURSE FEE- COMM A376, A379, A476, A478 | | 30.00 | 30.00 | 30.00 | 30.00 |
| LEADERSHIP COURSE FIELD STUDY FEE – ASUP A310 | | 400.00 | 400.00 | | |
| EDUCATION PROGRAM FEE – ALL PROGRAMS | | 15.00 | 15.00 | | |
| COLLEGE OF SCIENCES FEE – ALL PROGRAMS | | 15.00 | 15.00 | | |
| ENGINEERING PROGRAM FEE | | 25.00 | 25.00 | | |
| EXERCISE & SPORT SCIENCE PROGRAM FEE – ALL PROGRAMS | | 25.00 | 25.00 | | |
| PSYCHOLOGY PROGRAM FEE – ALL PROGRAMS | | 15.00 | 15.00 | | |
| HEALTH TESTING & BACKGROUND CHECK - ONE TIME | | 20.00 | 20.00 | | |
| APPLICATION FEE – UNDERGRADUATE | | 45.00 | 45.00 | | |
| APPLICATION FEE – UNDERGRADUATE - REDUCED | 79 | 20.00 | 20.00 | | |
| APPLICATION FEE – GRADUATE | | 45.00 | 45.00 | | |
| APPLICATION FEE – RE-ADMITS, SR CITIZENS, TEACHER CADETS | | 10.00 | 10.00 | | |
| INTERNATIONAL STUDENT APPLICATION FEE | | 100.00 | 100.00 | | |
| INTERNATIONAL STUDENTS SERVICE FEE (PER SEMESTER) | | 150.00 | 150.00 | | |
| VIDYALANKAR (VSIT) PROGRAM FEE | | 1,000.00 | 1,000.00 | | |
| NEW STUDENT ENROLLMENT DEPOSIT | | 100.00 | 100.00 | | |
| MATRICULATION FEES - ENTERING SEMESTER ONLY | 16 | 85.00 | 85.00 | | |
| MATRICULATION FEES - MASTERS PROGRAM OF STUDY | 16, 48 | 85.00 | 85.00 | | |
| ONLINE PROCTORING FEE | | 10.00 | 10.00 | | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|---|--------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| HOUSING - DOUBLE - PER SEMESTER | 61, 80 | 2,875.00 | 2,973.00 | | |
| HOUSING - SINGLE - PER SEMESTER | 61, 80 | 3,404.00 | 3,520.00 | | |
| HOUSING - DOUBLE AS A SINGLE ROOM | 61, 80 | 4,052.00 | 4,190.00 | | |
| HOUSING - TRIPLE - PER SEMESTER | | 1,712.00 | 1,770.00 | | |
| HOUSING - APPLICATION FEE - NONREFUNDABLE | | 25.00 | 25.00 | | |
| HOUSING - APPLICATION FEE - REFUNDABLE | | 125.00 | 125.00 | | |
| HOUSING - MAYMESTER SINGLE | | 364.00 | 376.00 | | |
| HOUSING - MAYMESTER DOUBLE | | 301.00 | 311.00 | | |
| HOUSING - FULL SUMMER TERM (EXCLUDING MAYMESTER) SINGLE | | 1,179.00 | 1,219.00 | | |
| HOUSING - FULL SUMMER TERM (INCLUDING MAYMESTER) SINGLE - PRORATED FOR EACH PORTION OF TERM | | 1,542.00 | 1,594.00 | | |
| HOUSING - FULL SUMMER TERM (EXCLUDING MAYMESTER) DOUBLE - PRORATED FOR EACH PORTION OF TERM | | 1,036.00 | 1,071.00 | | |
| HOUSING - FULL SUMMER TERM (INCLUDING MAYMESTER) DOUBLE - PRORATED FOR EACH PORTION OF TERM | | 1,337.00 | 1,382.00 | | |
| HOUSING - DOUBLE - PER SEMESTER (AIKEN COUNTY RESIDENT) | 80 | 2,372.00 | 2,453.00 | | |
| HOUSING - SINGLE - PER SEMESTER (AIKEN COUNTY RESIDENT) | 80 | 2,836.00 | 2,932.00 | | |
| HOUSING - DOUBLE AS A SINGLE ROOM (AIKEN COUNTY RESIDENT) | 80 | 3,344.00 | 3,458.00 | | |
| HOUSING - DOUBLE - PER SEMESTER (GREEK HOUSING) | 80 | 2,633.00 | 2,723.00 | | |
| HOUSING - DOUBLE AS A SINGLE ROOM (GREEK HOUSING) | 80 | 3,724.00 | 3,851.00 | | |
| HOUSING - DOUBLE - PER SEMESTER (NEW AIKEN COUNTY RESIDENT) | 84 | 1,250.00 | 1,293.00 | | |
| HOUSING - SINGLE - PER SEMESTER (NEW AIKEN COUNTY RESIDENT) | 84 | 1,750.00 | 1,810.00 | | |
| HOUSING - DOUBLE AS A SINGLE ROOM (NEW AIKEN COUNTY RESIDENT) | 84 | 2,250.00 | 2,327.00 | | |
| MEAL PLAN A (UNLIMITED MEALS/WK +\$105 DECL BALANCE) | 119 | 1,716.00 | 1,781.00 | | |
| MEAL PLAN B (11 MEALS/WEEK + \$315 DECL BALANCE) | 119 | 1,716.00 | 1,781.00 | | |
| MEAL PLAN C (6 MEALS PER WEEK + \$630 DECL BALANCE) | 119 | 1,716.00 | 1,781.00 | | |
| MEAL PLAN D (DECL BALANCE) | 119 | 923.00 | 958.00 | | |
| MEAL PLAN E (BLOCK 50 + \$132 DECLINING BALANCE) | 119 | 572.00 | 594.00 | | |
| MEAL PLAN F (BLOCK 30 + \$84 DECLINING BALANCE) | 119 | 369.00 | 383.00 | | |
| MEAL PLAN - PACER CARD | | 40.00 | 40.00 | | |
| MEAL PLAN - COMMUTER | | 75.00 | 75.00 | | |
| OPTIONAL HEALTH SERVICES FEE - GRADUATE - PER SEMESTER | | 25.00 | 25.00 | | |
| ID CARD REPLACEMENT FEE | | 25.00 | 25.00 | | |
| REPLACEMENT FEE RECEIPT | | 5.00 | 5.00 | | |
| AIKEN SAFETY AND SECURITY - PER SEMESTER | | 25.00 | 25.00 | | |
| AIKEN SAFETY AND SECURITY - SUMMER | | 8.00 | 8.00 | | |
| PARKING - ADDITIONAL COMMUTER DECAL | | 25.00 | 25.00 | | |
| PARKING FINES - BLOCKING SIDEWALKS OR DRIVEWAYS | | 25.00 | 25.00 | | |
| PARKING FINES - HANDICAP VIOLATION | | 75.00 | 75.00 | | |
| PARKING FINES - PERMIT IMPROPERLY DISPLAYED | | 10.00 | 10.00 | | |
| PARKING FINES - PARK IN FIRE LANE/BLOCKING HYDRANT/NO PARKING/ SAFETY ZONE | | 50.00 | 50.00 | | |
| PARKING FINES - PARK IN SERVICE OR LOADING AREA; BLOCKING SIDEWALKS OR DRIVEWAYS | | 25.00 | 25.00 | | |
| PARKING FINES - PARK IN STUDENT HOUSING AREA W/O PERMIT | | 25.00 | 25.00 | | |
| PARKING FINES - PARK IN: FACULTY/STAFF SPACE; RESERVED AREA/ VISITOR SPACE; OR IN GRASS OR SIDEWALK | | 25.00 | 25.00 | | |
| PARKING FINES - PARK IN: NO PARKING/ SAFETY ZONE; OR FIRE LANE/ BLOCKING HYDRANT | | 50.00 | 50.00 | | |
| PARKING FINES - FAILURE TO REGISTER VEHICLE/ PARKING IMPROPERLY | | 20.00 | 20.00 | | |
| TRAFFIC VIOLATIONS - SPEEDING ON CAMPUS | | 40.00 | 40.00 | | |
| TRAFFIC VIOLATIONS: 1ST OFFENSE: DRIVING IN AN UNSAFE MANNER; OBSTRUCTING CAMPUS OPERATIONS | | 25.00 | 25.00 | | |
| TRAFFIC VIOLATIONS: 2ND OFFENSE: DRIVING IN AN UNSAFE MANNER; OBSTRUCTING CAMPUS OPERATIONS | | 50.00 | 50.00 | | |
| TRAFFIC VIOLATIONS: 3RD OFFENSE: DRIVING IN AN UNSAFE MANNER; OBSTRUCTING CAMPUS OPERATIONS | | 75.00 | 75.00 | | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|--|--------|------------------------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| TRAFFIC VIOLATIONS: FAILURE TO OBEY OFFICERS' INSTRUCTIONS | | 50.00 | 50.00 | | |
| BOOTING FINE | | 50.00 | 50.00 | | |
| SMOKING FINE | | 25.00 | 25.00 | | |
| RUTH PATRICK CENTER - REGISTRATION AND MATERIALS | | FEE VARIES - \$25-\$150 PER COURSE | | | |
| DUAL ENROLLMENT - INCLUDES PACE HIGH SCHOOL COURSES - PER CREDIT HOUR | 21 | 66.00 | 66.00 | | |
| JUDICIAL AFFAIRS FINE – FAILURE TO COMPLY OR COMPLETE SANCTIONS – PER INCIDENT | | 25.00 | 25.00 | | |
| FIRST DAY® COMPLETE PROGRAM FEE - PER CREDIT HOUR | | | 23.00 | | 23.00 |
| USC BEAUFORT (81) | | | | | |
| UNDERGRADUATE - RESIDENT – TUITION | 3, 4 | 5,172.00 | 5,172.00 | 431.00 | 431.00 |
| UNDERGRADUATE - NONRESIDENT - TUITION | 82 | 10,695.00 | 10,695.00 | 891.25 | 891.25 |
| UNDERGRADUATE - NONRESIDENT SCHOLARSHIP | 76 | 8,022.00 | 8,022.00 | 668.50 | 668.50 |
| UNDERGRADUATE – ATHLETIC NR SCHOLARSHIP & GENERAL SCHOLARSHIP | 83 | 5,172.00 | 5,172.00 | 431.00 | 431.00 |
| ACTIVE DUTY MILITARY UNDERGRADUATE - TUITION | 9 | 3,000.00 | 3,000.00 | 250.00 | 250.00 |
| TECHNOLOGY FEE | | 168.00 | 168.00 | 14.00 | 14.00 |
| UNDERGRADUATE - RESIDENT, NONRESIDENT SCHOLARSHIP, ACTIVE DUTY MILITARY - 17 HOURS AND ABOVE | 10 | 80.00 | 80.00 | | |
| UNDERGRADUATE - NONRESIDENT - 17 HOURS AND ABOVE | 10 | 208.00 | 208.00 | | |
| GRADUATE - RESIDENT - 17 HOURS AND ABOVE | 10,11 | 80.00 | 80.00 | | |
| GRADUATE - NONRESIDENT - 17 HOURS AND ABOVE | 10,11 | 170.00 | 170.00 | | |
| INTERNATIONAL PARTNER UNIVERSITY UNDERGRAD TUITION | | 6,180.00 | 6,180.00 | 515.00 | 515.00 |
| INTERNATIONAL PARTNER UNIVERSITY GRADUATE TUITION | | 7,872.00 | 7,872.00 | 656.00 | 656.00 |
| SC CERTIFIED TEACHER RATE - RESIDENT(LESS THAN 12 HOURS) | 23 | | | 362.25 | 362.25 |
| SC CERTIFIED TEACHER RATE – NONRES (LESS THAN 12 HOURS) | 23 | | | 413.00 | 413.00 |
| EDUCATION ENRICHMENT FEE - ONE TIME | | 150.00 | 150.00 | | |
| EDUCATION TESTING FEE - ONE TIME | | 150.00 | 150.00 | | |
| BEAUFORT COLLEGE HONORS PROGRAM FEE PER SEMESTER (FALL AND SPRING ONLY) | | 175.00 | 175.00 | | |
| NURSING PROGRAM FEE | | 550.00 | 550.00 | | |
| NURSING COURSE FEE – PER CREDIT HOUR | | 60.00 | 60.00 | | |
| LABORATORY SCIENCES COURSE FEE | | 50.00 | 50.00 | | |
| ART COURSE FEE | 40 | 75.00 | 75.00 | | |
| SCUBA COURSE | 40 | 245.00 | 245.00 | | |
| STUDY ABROAD FEE | | 300.00 | 300.00 | | |
| NURSING INSURANCE FEE | | 25.00 | 25.00 | | |
| TEST PROCTORING FEE | | 75.00 | 75.00 | | |
| MAT TESTING FEE | | 75.00 | 75.00 | | |
| MASTER OF ARTS IN TEACHING PROGRAM FEE - PER SEMESTER | | 75.00 | 75.00 | | |
| M.ED. PROGRAM FEE | | 270.00 | 270.00 | 45.00 | 45.00 |
| SAND SHARK SCHOLARS PROGRAM FEE (PER SEMESTER) | 85 | 1,000.00 | 1,000.00 | | |
| SAND SHARK SCHOLARS DEPOSIT | 85 | 300.00 | 300.00 | | |
| APPLICATION FEE - UNDERGRADUATE | 86 | 40.00 | 40.00 | | |
| APPLICATION FEE - GRADUATE | 86 | 40.00 | 40.00 | | |
| APPLICATION FEE - RE-ADMITS | 86 | 10.00 | 10.00 | | |
| NEW STUDENT ENROLLMENT DEPOSIT | 87 | 100.00 | 100.00 | | |
| MANDATORY NEW STUDENT FEE | | 100.00 | 100.00 | | |
| ORIENTATION FEE | | 25.00 | 25.00 | | |
| MATH BOOT CAMP FEE | | 30.00 | 30.00 | | |
| FAMILY INFORMATION SESSION - REGISTRATION FEE | | 10.00 | 10.00 | | |
| MATRICULATION FEE - ENTERING SEMESTER ONLY | 16 | 75.00 | 75.00 | | |
| INTERNATIONAL STUDENT ENROLLMENT FEE | | 500.00 | 500.00 | | |
| ID CARD REPLACEMENT FEE | | 25.00 | 25.00 | | |
| DUAL ENROLLMENT - INCLUDES PACE HIGH SCHOOL COURSES - PER CREDIT HOUR - FT AND PT | 21 | 66.00 | 66.00 | | |
| PROFESSIONAL DEVELOPMENT | 25 | RANGE - \$4,000-\$12,000 | | | |
| HOUSING FEES - SINGLE ROOM - FALL AND SPRING - PER SEMESTER | 88, 89 | 3,865.00 | 3,965.00 | | |
| HOUSING FEES - SUMMER DAILY RATE (USCB STUDENT/ USCB INTERN) | 88, 89 | 21.00 | 22.00 | | |
| HOUSING FEES - SUMMER MONTHLY RATE (USCB STUDENT/ USCB INTERN) | 88, 89 | 630.00 | 660.00 | | |
| HOUSING FEES - SUMMER DAILY RATE - INDIVIDUAL/ SHORT TERM GROUPS (LESS THAN 30 DAYS) | 88, 89 | 31.50 | 33.00 | | |
| HOUSING FEES - SUMMER - LONG TERM GROUPS (30 DAYS OR MORE) - PER NIGHT | 88, 89 | 25.00 | 26.00 | | |
| HOUSING FEES - SUMMER MONTHLY RATE -INDIVIDUAL | 88, 89 | 945.00 | 990.00 | | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|--|--------|---------------------------------|---------------------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| HOUSING FEES - DOUBLE ROOM - FALL AND SPRING - PER SEMESTER | 88, 89 | 2,870.00 | 2,870.00 | | |
| HOUSING FEES - SEMI PRIVATE SUITE - FALL AND SPRING - PER SEMESTER | 88, 89 | 5,000.00 | 5,000.00 | | |
| HOUSING ROOM RESERVATION FEE - NONREFUNDABLE - APPLIES TO HOUSING COST FOR FIRST TIME HOUSING RESIDENTS ONLY | 88, 89 | 100.00 | 100.00 | | |
| HOUSING FEES - CANCELLATION FEE | 88 | REFER TO HOUSING CONTRACT | REFER TO HOUSING CONTRACT | | |
| HOUSING ROOM FEE - EARLY CHECK-IN | | 50.00 | 50.00 | | |
| HOUSING APPLICATION FEE | 88 | 50.00 | 50.00 | | |
| MANDATORY MEAL PLANS FOR RESIDENT AND COMMUTER STUDENTS (88, 89, 90) | | | | | |
| PLAN 1 - UNLIMITED + \$300 DECLINING BALANCE | | 2,395.00 | 2,480.00 | | |
| PLAN 2 - BLOCK 160 + \$300 DECLINING BALANCE | | 1,920.00 | 1,990.00 | | |
| PLAN 3 - UNLIMITED + \$200 DECLINING BALANCE MEAL EXCHANGE | | 2,265.00 | 2,350.00 | | |
| PLAN 4 - BLOCK 50 + \$250 DECLINING BALANCE | | 775.00 | 800.00 | | |
| PLAN 5 - BLOCK 30 + \$75 DECLINING BALANCE | | 375.00 | 389.00 | | |
| PARKING HANDICAP VIOLATION | | 100.00 | 100.00 | | |
| PARKING IMPROPERLY - IN FIRE LANE, IN VISITOR SPACE, IN TOW-AWAY ZONE, IN RESIDENCE HALL LOT, AT BLUE/YELLOW CURB | | 25.00 | 25.00 | | |
| PARKING VIOLATION - FAILURE TO DISPLAY DECAL, EXPIRED DECAL, NO DECAL ON VEHICLE, PARKING IN FACULTY/STAFF LOT | | 25.00 | 25.00 | | |
| SECURITY FEE - FALL/SPRING | | 25.00 | 25.00 | | |
| SECURITY FEE - EACH SUMMER TERM | | 15.00 | 15.00 | | |
| USC UPSTATE (91, 92) | | | | | |
| UNDERGRADUATE - RESIDENT - TUITION | 3, 4 | 5,604.00 | 5,604.00 | 467.00 | 467.00 |
| UNDERGRADUATE - NONRESIDENT - TUITION | | 11,355.00 | 11,355.00 | 946.25 | 946.25 |
| UNDERGRADUATE - NONRESIDENT SCHOLARSHIP - TUITION | 76 | 8,517.00 | 8,517.00 | 709.75 | 709.75 |
| UNDERGRADUATE - ATHLETIC NR SCHOLARSHIP & GENERAL SCHOLARSHIP | 93 | 5,604.00 | 5,604.00 | 467.00 | 467.00 |
| ACTIVE DUTY MILITARY UNDERGRADUATE - TUITION | 9 | 3,000.00 | 3,000.00 | 250.00 | 250.00 |
| TECHNOLOGY FEE | | 140.00 | 140.00 | 12.00 | 12.00 |
| UNDERGRADUATE - RESIDENT - 17 HOURS AND ABOVE | 10 | 80.00 | 80.00 | | |
| UNDERGRADUATE - NONRESIDENT - 17 HOURS AND ABOVE | 10 | 208.00 | 208.00 | | |
| GRADUATE - RESIDENT - 17 HOURS AND ABOVE | 10, 11 | 80.00 | 80.00 | | |
| GRADUATE - NONRESIDENT - 17 HOURS AND ABOVE | 10, 11 | 170.00 | 170.00 | | |
| INTERNATIONAL PARTNER UNIVERSITY STUDENTS - UNDERGRADUATE TUITION RATE | 94 | 9,104.00 | 9,104.00 | 758.75 | 758.75 |
| INTERNATIONAL PARTNER UNIVERSITY STUDENTS - GRADUATE TUITION RATE | | 10,367.00 | 10,367.00 | 864.00 | 864.00 |
| INTERNATIONAL ENROLLMENT FEE | | 200.00 | 200.00 | | |
| SEVIS MAINTENANCE FEE (ENTERING SEMESTER ONLY) | | 100.00 | 100.00 | | |
| SOAR (STUDENT ORIENTATION, ADVISEMENT & REGISTRATION) FEE | | 15.00 | 15.00 | | |
| TRANSPORTATION FEE (OPTIONAL) | | 200.00 | 200.00 | | |
| ONLINE GRADUATE PROGRAM | | 6,867.00 | 6,867.00 | 572.25 | 572.25 |
| SC CERTIFIED TEACHER RATE - CAMPUSES (STUDENTS TAKING LESS THAN 12 HOURS) | 23 | | | 362.25 | 362.25 |
| NONRESIDENT - SC CERTIFIED TEACHER RATE - CAMPUSES (STUDENTS TAKING LESS THAN 12 HOURS) | 23 | | | 413.00 | 413.00 |
| NURSING TESTING FEE - PER CLINICAL COURSE (PRELICENSURE BSN ONLY) | | | | 160.00 | 160.00 |
| NURSING COURSE FEE PER HOUR - ALL STUDENT LEVELS | 95 | 40.00 | 40.00 | | |
| BUSINESS COURSE FEE - ACCT 331, 332, 333, 335, 336, 347, 348, 432, 433, 434, 435, 436, 437, 438, 455; BADM 399, 478, 498, 499; FINA 363, 364, 365, 366, 367, 368, 455, 461; MGMT 371, 372, 374, 377, 378, 380, 386, 390, 455, 471, 475, 476; MKTG 350, 351, 352, 354, 355, 356, 357, 451, 452, 454, 455, 456, 457, 458, 459; ECON 301, 303, 311, 322, 326, 393, 455; ENTR 393, 455, 492; LSCM 381, 382, 383, 384, 385, 451, 455; MSBA 700, 705, 710, 715, 720, 730, 740, 745, 750, 755, 760, 765, 770, 775, 780, 790, 796, 798 | 95 | 45.00 | 45.00 | | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|---|-------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| FEE FOR CLINICAL/ PRACTICUM COURSES – CHME 489; EDCF 458; EDEC 410, 440, 469; EDEL 455, 460, 468; EDLD 425, 440, 470; EDSC 440, 450, 473, 474, 475, 478, 480, 481; EDPH 479; EXSC U480; EDVI U734, U735. EXCLUDES ALL GRADUATE CONTRACT COURSE SECTIONS | 95 | 100.00 | 100.00 | | |
| DIVISION OF NATURAL SCIENCES & ENGINEERING LAB FEE/COMPUTER SCIENCE LAB FEE – ASTR 111L; BIOL 101L, 102L, 110L (excluding online), 143L, 205L, 220L, 243L, 244L, 250L, 301L, 302L, 305L, 310L, 315L, 320L, 330L, 350L, 360L, 375L, 507L, 525L, 530L, 531L, 534L, 540L, 550L, 570L; CHEM 101L, 106L, 109L, 111L, 112L, 321L, 331L, 332L, 371L, 512L, 522L, 541L, 542L, 583L; GEOL 101L, 102L, 103L; ETMG 320L, 330L, 370L, 410L, 415L, 420L; PHYS 101L, 201L, 202L, 211L, 212L; HIMS U413; INDE 102, 210, 310, 320, 330, 340, 360, 410, 415, 430, 480, 490; ENGR 220, 230, 342; ALL CSCI COURSES | 95 | 80.00 | 80.00 | | |
| VISUAL ARTS STUDIO/LAB COURSES FEE - ARTS 103, 104, 108, 110, 203, 205, 206, 207, 210, 211, 214, 228, 229, 230, 231, 262, 306, 307, 311, 314, 315, 318, 361, 391, 398, 414, 418, 490; ARTE 330, 429, 430, 450; ARTH 352 | 95 | 60.00 | 60.00 | | |
| RESEARCH METHODS FOR PSYCHOLOGY - PSYC - 325 | 95 | 80.00 | 80.00 | | |
| APPLIED MUSIC FEE - ALL MUSC U111, MUSC U311, AND MUSC 312 COURSES | 95 | 400.00 | 400.00 | | |
| EXERCISE SCIENCE (ALL EXSC COURSES) – PER CREDIT HOUR | 95 | 20.00 | 20.00 | | |
| LIVE TEXT FEE - PER CREDIT HOUR - INCLUDES ALL ED COURSES NUMBERED 200 THROUGH 500, EXCLUDING EDCF PREFIX (EXCEPT EDCF U458) AND INCLUDES EDVI U722, EDVI U734, EDVI U735. (EXCLUDES ALL DUAL ENROLLMENT AND GRADUATE CONTRACT COURSE SECTIONS) | 95 | 10.00 | 10.00 | | |
| APPLICATION FEE - TRANSIENT STUDENT | | 10.00 | 10.00 | | |
| APPLICATION FEE - UNDERGRADUATE & GRADUATE | 96 | 45.00 | 45.00 | | |
| APPLICATION FEE - RE-ADMITS | 96 | 10.00 | 10.00 | | |
| APPLICATION FEE – INTERNATIONAL STUDENT (F1 AND J1 VISA) | 96 | 100.00 | 100.00 | | |
| ORIENTATION FEE | | 35.00 | 35.00 | | |
| NEW STUDENT ENROLLMENT DEPOSIT | | 100.00 | 100.00 | | |
| ENROLLMENT REINSTATEMENT FEE | 22 | 75.00 | 75.00 | | |
| MATRICULATION FEE - UNDERGRADUATE - ENTERING SEMESTER ONLY | 16 | 75.00 | 75.00 | | |
| MATRICULATION FEE - GRADUATE - ENTERING SEMESTER ONLY | 16 | 75.00 | 85.00 | | |
| STUDY ABROAD EXCHANGE PROGRAM DEPOSIT – NONREFUNDABLE | | 500.00 | 500.00 | | |
| STUDY ABROAD APPLICATION FEE | | 65.00 | 65.00 | | |
| STUDY ABROAD LATE APPLICATION FEE | | 50.00 | 50.00 | | |
| STUDY ABROAD LATE PAYMENT FEE | | 100.00 | 100.00 | | |
| LATE ENROLLMENT FEE (PER DAY; MAX \$350) | | 5.00 | 5.00 | | |
| LAPTOP LATE FEE - DAILY (MAX \$50) | | 5.00 | 5.00 | | |
| LAPTOP LATE FEE (AFTER 20 DAYS) | | 750.00 | 750.00 | | |
| HOUSING FEES - APPLICATION FEE - NONREFUNDABLE - APPLIES TO ALL STUDENTS -FALL & SPRING | 97 | 100.00 | 100.00 | | |
| HOUSING FEES - APPLICATION FEE - NONREFUNDABLE - APPLIES TO ALL STUDENTS - SUMMER | 97 | 50.00 | 50.00 | | |
| HOUSING FEES - PALMETTO VILLAS - DOUBLE - PER SEMESTER (UNITS 1,9,10,11) | 97 | 3,250.00 | 3,377.00 | | |
| HOUSING FEES - PALMETTO VILLAS - THREE BEDROOM SINGLE PER SEMESTER (Unit 5) | 97 | 3,750.00 | 3,896.00 | | |
| HOUSING FEES - DOUBLE - PALMETTO VILLAS - PER SEMESTER | 97 | 2,765.00 | 2,873.00 | | |
| HOUSING FEES - DOUBLE - PALMETTO HOUSE/ MAGNOLIA HOUSE - PER SEMESTER | 97 | 3,112.00 | 3,233.00 | | |
| HOUSING FEES - SINGLE - PALMETTO HOUSE/ MAGNOLIA HOUSE - PER SEMESTER | 97 | 3,728.00 | 3,873.00 | | |
| HOUSING FEES - SINGLE - PALMETTO VILLAS - PER SEMESTER | 97 | 4,140.00 | 4,301.00 | | |
| HOUSING FEES - DOUBLE AS SINGLE - PALMETTO HOUSE (SUPER SINGLE) - PER SEMESTER | 97 | 3,890.00 | 4,042.00 | | |
| HOUSING FEES - DOUBLE AS SINGLE - MAGNOLIA HOUSE (SUPER SINGLE) - PER SEMESTER | 97 | 3,890.00 | 4,042.00 | | |
| HOUSING FEES - DOUBLE - PALMETTO VILLAS - MAYMESTER | 97 | 350.00 | 400.00 | | |
| HOUSING FEES - DOUBLE - PALMETTO VILLAS - EACH SUMMER SESSION PORTION | 97 | 475.00 | 500.00 | | |
| HOUSING FEES - DOUBLE- PALMETTO VILLAS - FULL SUMMER (PRORATED FOR PORTION OF FULL SUMMER TERM BY MONTH) | 97 | 1,000.00 | 1,000.00 | | |
| HOUSING FEES - SINGLE - PALMETTO VILLAS - FULL SUMMER (PRORATED FOR PORTION OF FULL SUMMER TERM BY MONTH) | 97 | 1,300.00 | 1,300.00 | | |
| TECHNOLOGY FEE – RESIDENTIAL HOUSING – PER SEMESTER | | 75.00 | 100.00 | | |
| HOUSING FEE – RESIDENTIAL ACTIVITY FEE – PER SEMESTER | | 35.00 | 50.00 | | |
| HOUSING FEE – 8.5 MONTH HOUSING CONTRACT DIFFERENTIAL | | 475.00 | 475.00 | | |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|---|-------|---------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| MANDATORY MEAL PLANS FOR RESIDENT STUDENTS | | | | | |
| MEAL PLAN - PLATINUM PLUS - 19 MEALS PER WEEK, 200 SPARTAN POINTS, AND 5 RETAIL SWIPES PER WEEK | | 2,248.00 | 2,333.00 | | |
| MEAL PLAN - PLATINUM - 19 MEALS PER WEEK, 200 SPARTAN POINTS | 98 | 2,119.00 | 2,200.00 | | |
| MEAL PLAN - VILLA GOLD PLUS - 9 MEALS PER WEEK IN THE CLC CAFÉ, 250 SPARTAN POINTS, AND 5 RETAIL SWIPES PER WEEK | | 1,908.00 | 1,981.00 | | |
| MEAL PLAN - VILLA GOLD - 9 MEALS PER WEEK IN THE CLC CAFÉ AND 250 SPARTAN POINTS | 98 | 1,779.00 | 1,847.00 | | |
| MEAL PLAN - VILLA SILVER - 100 BLOCK PLAN - 100 SWIPES THROUGHOUT THE SEMESTER IN THE CLC CAFÉ AND 575 SPARTAN POINTS | 98 | 1,779.00 | 1,847.00 | | |
| MANDATORY MEAL PLANS FOR COMMUTER STUDENTS | | | | | |
| MEAL PLAN – SPARTAN COMMUTER PLAN | 99 | 125.00 | 135.00 | | |
| OPTIONAL MEAL PLANS | | | | | |
| MEAL PLAN - \$450 FLEX | | 400.00 | 400.00 | | |
| MEAL PLAN - \$220 FLEX | | 200.00 | 200.00 | | |
| MEAL PLAN - \$165 FLEX | | 150.00 | 150.00 | | |
| HEALTH INSURANCE - (STUDENTS WITHOUT COVERAGE) - CONTRACT W/THIRD PARTY | 19 | 3,205.00 | 3,780.00 | | |
| ATHLETIC INSURANCE FEE | 100 | \$700.00 - 1,200.00 | | | |
| STUDENT HEALTH & WELLNESS FEE | 101 | 85.00 | 125.00 | 8.50 | 10.50 |
| STUDENT HEALTH & WELLNESS FEE - PART TIME STUDENTS - MORE THAN 3 VISITS PER SEMESTER/PER VISIT CHARGE | | | | 10.00 | 10.00 |
| HEALTH FEE - FACULTY/STAFF - PER VISIT | | 15.00 | 15.00 | | |
| SECURITY - PER SEMESTER | | 50.00 | 50.00 | | |
| SECURITY - SUMMER | | 28.50 | 28.50 | | |
| SLED CHECK REQUIRED BY STATE LAW | 102 | 35.00 | 35.00 | | |
| DUAL ENROLLMENT - INCLUDES HIGH SCHOOL COURSES - PER CREDIT HOUR | 21 | 66.00 | 66.00 | | |
| SRHS RN-BSN CONTRACT FEE | | 4,500.00 | 4,500.00 | 375.00 | 375.00 |
| SCHOLARS ACADEMY - CONTRACT COURSE - SELECTED COURSES | | 4,500.00 | 4,500.00 | | |
| SCHOLARS ACADEMY - CONTRACT COURSE - SELECTED ELECTIVES - PER COURSE | | 198.00 | 198.00 | | |
| PALMETTO COLLEGE – OFFERED BY USC CAMPUSES IN AIKEN, BEAUFORT, COLUMBIA, AND UPSTATE | | | | | |
| FOUR YEAR ONLINE DEGREE COMPLETION PROGRAMS (103, 114) | | | | | |
| UNDERGRADUATE - RESIDENT - TUITION | 3, 4 | 5,199.00 | 5,199.00 | 433.25 | 433.25 |
| UNDERGRADUATE - NONRESIDENT - TUITION | | 10,428.00 | 10,428.00 | 869.00 | 869.00 |
| NURSING COURSE FEE PER HOUR | | | | 40.00 | 40.00 |
| TECHNOLOGY FEE | | 156.00 | 156.00 | 13.00 | 13.00 |
| MATRICULATION FEE | 16 | 75.00 | 75.00 | | |
| APPLICATION FEE | | Campus Specific | | Campus Specific | |
| REGIONAL PALMETTO COLLEGES | | | | | |
| USC LANCASTER, SALKEHATCHIE, SUMTER, AND UNION (104) | | | | | |
| GENERAL | | | | | |
| UNDERGRADUATE - RESIDENT - TUITION | 3, 4 | 3,579.00 | 3,579.00 | 298.25 | 298.25 |
| UNDERGRADUATE - NONRESIDENT - TUITION | | 8,919.00 | 8,919.00 | 743.25 | 743.25 |
| UNDERGRADUATE – ATHLETIC NR SCHOLARSHIP & GENERAL SCHOLARSHIP | | 3,579.00 | 3,579.00 | 298.25 | 298.25 |
| ACTIVE DUTY MILITARY UNDERGRADUATE - TUITION | 9 | 3,000.00 | 3,000.00 | 250.00 | 250.00 |
| PALMETTO PATHWAY PROGRAM (PALMETTO COLLEGE) SC RESIDENT | | 3,498.00 | 3,498.00 | 291.50 | 291.50 |
| PALMETTO PATHWAY PROGRAM FEE - FALL | | 1,388.00 | 1,388.00 | | |
| PALMETTO PATHWAY PROGRAM FEE - SPRING | | 1,168.00 | 1,168.00 | | |
| PALMETTO PATHWAY PROGRAM DEPOSIT | | 750.00 | 750.00 | | |
| TECHNOLOGY FEE | | 200.00 | 200.00 | 17.00 | 17.00 |
| APPLICATION FEE - DEGREE SEEKING | | 40.00 | 40.00 | | |
| APPLICATION FEE - NON-DEGREE SEEKING | | 10.00 | 10.00 | | |
| APPLICATION FEE – RE-ADMITS | | 10.00 | 10.00 | | |
| LAB FEE - (MATH 141, 142) | | 60.00 | 60.00 | | |
| PRE-NURSING ENRICHMENT FEE FOR ALL NURSING STUDENTS IN YEAR 1 AND 2 OF NURSING PROGRAM | 56 | 408.00 | 408.00 | 34.00 | 34.00 |
| LABORATORY SCIENCES COURSE FEE - PER COURSE | | 40.00 | 40.00 | | |
| MATRICULATION FEES | 16 | 50.00 | 50.00 | | |
| DUAL ENROLLMENT - INCLUDES PACE HIGH SCHOOL COURSES PER CREDIT HOUR | 105 | | | 75.00 | 75.00 |

| FEE DESCRIPTION | NOTES | FULL-TIME (1) | | PART-TIME (1) | |
|--|-------|--------------------|---------------------|--------------------|---------------------|
| | | CURRENT 2024-25 | PROPOSED 2025-26 | CURRENT 2024-25 | PROPOSED 2025-26 |
| USC LANCASTER (106) | | | | | |
| ORIENTATION FEE - SPRING SEMESTER | | 50.00 | 50.00 | | |
| ORIENTATION FEE - FALL SEMESTER | | 50.00 | 50.00 | | |
| NEW FRESHMAN VIRTUAL ORIENTATION | | 25.00 | 25.00 | | |
| BOOKSTORE ACCESS PROGRAM - PER CREDIT HOUR | 71 | 25.00 | 25.00 | 25.00 | 25.00 |
| LAB FEE – ALL THEA COURSES | | 30.00 | 30.00 | | |
| LAB FEE – ALL ARTS COURSES | | 30.00 | 30.00 | | |
| LAB FEE – ALL PEDU COURSES | | 20.00 | 20.00 | | |
| REINSTATEMENT FEE FOR STUDENTS DROPPED FOR NON-PAYMENT | | 75.00 | 75.00 | | |
| TEST PROCTORING | | 30.00 | 30.00 | | |
| PARKING AND SECURITY - FALL AND SPRING SEMESTER | | 65.00 | 65.00 | | |
| PARKING AND SECURITY - SUMMER | | 30.00 | 30.00 | | |
| PREFERRED PARKING UPGRADE | | 20.00 | 20.00 | | |
| PARKING FINES – PERMIT IMPROPERLY DISPLAYED | | 10.00 | 10.00 | | |
| PARKING FINES – HANDICAP VIOLATION - FIRST OFFENSE | | 25.00 | 25.00 | | |
| PARKING FINES – HANDICAP VIOLATION - SECOND OFFENSE | | 50.00 | 50.00 | | |
| PARKING FINES – HANDICAP VIOLATION - THIRD OFFENSE | | 100.00 | 100.00 | | |
| PARKING FINES – OTHER | 109 | 20.00 | 20.00 | | |
| LITTERING | | 20.00 | 20.00 | | |
| STUDENT ID REPLACEMENT | | 10.00 | 10.00 | | |
| USC SALKEHATCHIE | | | | | |
| ORIENTATION FEE | | 50.00 | 50.00 | | |
| LAB FEE – ALL THEA COURSES | | 20.00 | 20.00 | | |
| PARKING AND SECURITY - FALL AND SPRING SEMESTER | | 65.00 | 65.00 | | |
| PARKING AND SECURITY- SUMMER | | 10.00 | 10.00 | | |
| PARKING FINES – PERMIT IMPROPERLY DISPLAYED | | 10.00 | 10.00 | | |
| PARKING FINES – HANDICAP VIOLATION – 1 ST OFFENSE | | 25.00 | 25.00 | | |
| PARKING FINES – HANDICAP VIOLATION – 2 ND OFFENSE | | 50.00 | 50.00 | | |
| PARKING FINES – HANDICAP VIOLATION – 3 RD OFFENSE | | 100.00 | 100.00 | | |
| PARKING FINES – OTHER | | 20.00 | 20.00 | | |
| STUDENT ID FEE – MADE AFTER FIRST WEEK OF CLASS OR REPLACEMENT | | 25.00 | 25.00 | | |
| USC SUMTER | | | | | |
| LANGUAGE LAB FEE - FREN V121; FREN V122 SPAN V109; SPAN V110; SPAN V121; SPAN V122 | | 20.00 | 20.00 | | |
| LAB FEE – ALL ARTS STUDIO | | 20.00 | 20.00 | | |
| LAB FEE – ALL PEDU COURSES | | 10.00 | 10.00 | | |
| STUDENT ID FEE - MADE AFTER FIRST WEEK OF CLASS OR REPLACEMENT | | 25.00 | 25.00 | | |
| REINSTATEMENT FEE FOR STUDENTS DROPPED FOR NON-PAYMENT | | 50.00 | 50.00 | | |
| MEAL PLAN – OPTIONAL – FIRE ANT WHITE: 25 MEALS PER SEMESTER | | 250.00 | 270.00 | | |
| MEAL PLAN – OPTIONAL – FIRE ANT BLACK: 70 MEALS PER SEMESTER | | 579.00 | 775.00 | | |
| MEAL PLAN – OPTIONAL – FIRE ANT RED: 126 MEALS PER SEMESTER | | 948.00 | 1,150.00 | | |
| MEAL PLAN - OPTIONAL - FIRE ANT GREY: 200 MEALS PER SEMESTER | | 1,474.00 | 1,725.00 | | |
| PARKING AND SECURITY - FALL AND SPRING SEMESTER | | 65.00 | 65.00 | | |
| PARKING AND SECURITY- SUMMER | | 30.00 | 30.00 | | |
| PARKING FINES – HANDICAP VIOLATION – 1ST OFFENSE | | 25.00 | 25.00 | | |
| PARKING FINES – HANDICAP VIOLATION – 2ND OFFENSE | | 50.00 | 50.00 | | |
| PARKING FINES – HANDICAP VIOLATION – 3RD OFFENSE | | 100.00 | 100.00 | | |
| PARKING FINES – OTHER | | 20.00 | 20.00 | | |
| PARKING FINES – PERMIT IMPROPERLY DISPLAYED | | 10.00 | 10.00 | | |
| USC UNION | | | | | |
| SECURITY AND PARKING - FALL AND SPRING SEMESTER | | 40.00 | 40.00 | | |
| SECURITY AND PARKING - SUMMER | | 10.00 | 10.00 | | |
| PARKING FINE - HANDICAP VIOLATION | | 50.00 | 50.00 | | |
| PARKING FINE - OTHER | | 20.00 | 20.00 | | |

UNIVERSITY OF SOUTH CAROLINA FEE SCHEDULE

2025-2026

| |
|---|
| 1) Full-time tuition is assessed per semester, unless otherwise noted [see note (11) below for exceptions]. Part-time tuition and fees are assessed per credit hour unless otherwise noted for students taking fewer than 12 credit hours per semester. Most Fees listed in the Full-Time columns are applicable to all students. Unless otherwise noted, all tuition and fees reviewed and approved by the USC Board of Trustees in June 2025 become effective in Fall 2025. |
| 2) USC Columbia - Chapter 33 veterans entitled to the maximum benefit rate (based on service requirements) who apply for the Yellow Ribbon Program at USC and are deemed eligible may receive a tuition abatement as follows for nonresident students: Undergraduate students - 50% of tuition and fee charges in excess of the VA maximum amounts for SC not to exceed \$5,700 annually; Graduate/Professional students - 50% of tuition and fee charges in excess of the VA maximum amounts for SC not to exceed \$3,400 annually. The number of eligible students is limited based upon the terms of the annual Yellow Ribbon Program Agreement. Qualified resident students are fully covered by the VA at the actual resident tuition rates. |
| 3) Free tuition per state law for: children of certain deceased and other veterans, firefighters and law enforcement officers, essay winner for Governor's Committee on the Employment of the Physically Handicapped, and residents 60 years or older on space available basis. |
| 4) Certain Veterans and related persons, residing in South Carolina, receiving specified Federal Educational Benefits and enrolled in a state institution are entitled to receive in-state tuition without regard to length of time the individual has resided in the state. See SC Code of Laws 59-112-50 as amended May 7, 2015. |
| 5) Columbia campus students receiving Academic Scholar – Distinction award or an eligible Departmental Scholarship of at least \$250 per semester. |
| 6) Columbia campus students named as McNair, Horseshoe Scholar, and Academic Scholar – Elite, Academic Scholar – Excellence, Academic Scholar – Superlative, Provost Scholar and Alumni Scholars. |
| 7) Nonresident Athletics scholarship implies athletic grant-in-aid at the USC Columbia Campus. This rate may not apply to all scholarship student-athletes, based upon designation by the Athletics Department. The Office of Student Financial Aid and Scholarships awards grants-in-aid in accordance with NCAA, and institutional guidelines. |
| 8) Columbia campus students receiving Academic Scholar – Merit Award. |
| 9) Active Duty Military - This is applied across USC System Institutions. Nonresident Active Duty Military pay the resident rate for distance courses. Applies to Undergraduates only. Applies to contracted ROTC students. |
| 10) Full-time Undergraduate students on Columbia, Aiken, Beaufort and Upstate campuses and all full-time Graduate students will pay an additional charge for each credit hour above sixteen hours. Nonrefundable after the 100% refund period. |
| 11) Graduate rates listed under USC Columbia apply to all campuses. USC Aiken has a program rate for Master of Business Administration – online program listed under campus rates. All other fees for Comprehensive and Palmetto College campuses are for undergraduate students only. |
| 12) Rate applies only to those specific on-line Graduate programs and courses as approved and identified by the Office of the Provost for Columbia or by the Office of the Chancellor at the comprehensive institutions. See Columbia Specially Priced Online Degree Programs: https://sc.edu/about/offices_and_divisions/bursar/tuition_and_required_fees/index.php |
| 13) USC Columbia - Undergraduate application fee waived only for domestic students who present a valid College Board, ACT, NACAC, Coalition, or Common App application fee waiver; who are dependents of current USC-Columbia faculty or staff; or who are military students applying for 2-year military associate's degree at Fort Jackson. Graduate school application fees are retained by the General Fund, except for the \$50 Moore School of Business additional amount. Additional graduate application fee waivers may be granted at the discretion of the Graduate School. |
| 14) The Study Abroad Exchange Program Deposit applied to tuition and fees in the semester in which the study abroad exchange program occurs. The deposit is non-refundable after payment is received. |
| 15) The Gamecock Gateway program is a partnership between the University of South Carolina Columbia (USC) and Midlands Technical College (MTC) to provide an academic and residential link between the two institutions. The Gamecock Gateway program is offered by invitation only and offers a residential experience on or near the USC campus. Students will pursue transfer compliant course work at MTC, while benefitting from a variety of support programs and student services offered by each institution. Upon successful completion of the one-year academic program in Gamecock Gateway, students will be eligible to fully matriculate at USC. The deposit is non-refundable. |
| 16) The matriculation fee is paid only once by undergraduate degree-seeking students during their entering semester through the campus where they initially enroll. The fee will be charged again if a student enrolls in a masters or doctoral program of study. For the USC Columbia campus, a portion of the fee is allocated to Arts & Sciences for new student placement testing. |
| 17) Capstone Scholar fee is payable in student's first and second year of the program. |
| 18) The optional athletic event fee includes per semester athletics activity charge and the athletics bond charge. For the student to elect the fee, the undergraduate student is required to have a minimum of six credit hours and graduate student is required to have one credit hour. Students participating in university-approved internships, practicums, co-ops or z-status as part of their academic program of study are eligible to pay the optional athletic fee during the semester of participation as long as they meet the one-credit hour minimum. |
| 19) Insurance charge as required for undergraduate students (6 hours or more), graduate students (9 hours or more), graduate assistants, and international students; proof of insurance is required to be eligible for the exemption of this coverage. Other students, not required to provide proof of insurance, may opt into the third-party program. |
| 20) Mandatory Study Abroad Insurance is based on a \$360 academic year rate (or current contract, whichever is greater) that is pro-rated for length of time the student spends abroad. |
| 21) Dual Enrollment Courses - USC Columbia, USC Aiken, USC Beaufort and USC Upstate may waive the dual enrollment charge or charge less than the \$66 per credit hour rate with 4% fee waiver capacity for resident students. This rate applies to full and part time students regardless of status. The \$66 per credit hour rate is a minimum. The course charge may not exceed the resident credit hour tuition for each USC Campus. |
| 22) Reinstatement Fee is assessed to students who have been dropped from their classes due to nonpayment and wish to be re-enrolled in classes for the same term. This fee is assessed per occurrence. |
| 23) Certified Teacher Rate is \$515.00 for resident students per hour for the Columbia campuses. This rate is a 10% reduction to the regular resident graduate rate. The rate is \$620.00 for nonresident students per hour for the Columbia campus (50% of Nonresident Graduate rate). The Certified Teacher Rate for Aiken, Beaufort, and Upstate is \$362.25 for resident students per hour and \$413.00 for nonresident students per hour. The Certified Teacher rate applies to regular graduate courses only and not to any program with a separate program or credit hour fee. Fee applies to part time students only. |
| 24) Supervisory Teacher Rate is \$5 per credit hour for non-Columbia campuses and \$50 per credit hour for Columbia campus. |
| 25) Professional Development contract courses ranging from \$4,000 to \$12,000 per course based on maximum of 25 students; additional students beyond 25 may enroll for a fee prorated from the base fee. The Chief Financial Officer must approve contract course amounts in advance. Fee assessed only for non-degree seeking students. |
| 26) Any special course fees to cover materials, travel, or other special costs above normal tuition must be approved in advance by the Provost. Special OSP courses assessed at Board mandated fee rate. Students must pay all fees directly to the University of South Carolina. The Chief Financial Officer must specifically approve any exceptions in advance. |
| 27) Nonresident students in study abroad programs are eligible for an in-state tuition waiver as provided in the South Carolina Code of Laws 59-112-70. All specially priced courses for Global Classrooms must be approved in advance by the Provost and the Chief Financial Officer (CFO). |

UNIVERSITY OF SOUTH CAROLINA FEE SCHEDULE

2025-2026

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| 28) The High School Drama Conservatory is a three-week immersive theatre experience. The residential student is housed in a University dormitory, night and weekend activities and all meals are provided. |
| 29) Students paying program specific fees for professional or graduate programs will be assessed an additional per credit hour charge for hours outside of the program. |
| 30) Joint JD/Moore School of Business programs will be assessed MSB Master's program fees on a pro-rata basis for all MSB courses required for the MSB program commensurate with the Joint JD/MSB program. Fees will be assessed each term in accordance with total program fee and payment schedule outlined in the DMSB schedule of fee payments, regardless of whether a DMSB course is taken in given term. |
| 31) Moore School of Business requires additional \$50 application fee for graduate students. Applicants required to pay \$50 graduate school application and \$50 Moore School of Business application fee. |
| 32) Non Refundable Confirmation fee for all Moore School Graduate Master's Degree programs (part-time & full-time). |
| 33) Fees assessed on total program fee basis except for the Professional Master of Business Administration degree program (PMBA), Professional Master of Business Administration for Banking, Master of Arts in Economics (MAEC), Master of Accountancy (MACC), Master of Science in Business Analytics (MSBA), and Master of International Business Program (MIB) which are assessed on the per credit hour basis. Master of Human Resources (MHR) part-time rate is for refund purposes only and not to be assessed. |
| 34) This rate is for active duty military in the Master of Business Administration – One Year Program. |
| 35) This rate is for the Master of Business Administration – One Year Program Department of Defense Comptrollership concentration that are active duty and civilian DOD employees. |
| 36) Nonrefundable Confirmation fee for all Moore School PhD programs. |
| 37) DMSB Enrichment Fees applies to all Undergraduate students in the Moore School of business including freshmen, sophomores, juniors and seniors. This fee is assessed in Fall and Spring semesters. Part time students are assessed the per credit hour rate. |
| 38) Fee will be charged to all DMSB International Master of Business Administration Students during the semester that they are on their international immersion, typically in their second year of study. |
| 39) The program fees will be used to support college's efforts to: Provide requirements for experiential learning (ex: name badge, learning program management systems). Provide electronic drug information resources, certification programs, ExamSoft access for electronic testing, and self-assessment platforms. Provide printing for students within the COP building. Provide annual drug screening and required background checks while admitted (does not include pre-matriculation required screenings). Provide a comprehensive NAPLEX (national licensure exam) review program and the Pre-NAPLEX assessment for students nearing graduation. For Gamecock Pharmacy Assurance (GPA students), fees are used to provide special, advanced educational programs for pre-pharmacy students conditionally accepted into the Doctor of Pharmacy program. Financial costs supported by the COP and not charged to students through fees include: Maintain and update technology, equipment, and facilitates for the COP in order to offer students an improved education experience. Support student experiences including recruitment, retention, and professional development. |
| 40) All student fees are paid to the University of South Carolina and not to external agencies, unless explicitly noted. Any laboratory fee must be billed through the University and separate arrangements for facility usage must be arranged between the academic unit and the facility. |
| 41) Carolina LIFE Program is a program managed under the College of Education which focuses on offering a college experience to individuals with intellectual and cognitive disabilities that might otherwise not experience a college life. Participants are non-degree seeking special needs students who enroll in a total of 15 credit hours per semester – which are a combination of both Carolina LIFE - Life Skills credits and University course credits. |
| 42) Carolina LIFE housing fees per semester include the estimated cost of resident mentors per program participant. Actual bedroom billing may fluctuate based on number of actual program participants. The non-refundable confirmation deposit is credited and applied to the room rental charge. |
| 43) These per credit hour fees are in addition to the applicable Graduate tuition and fees. |
| 44) Through an agreement with Shorelight Education, LLC, non-degree students participating in an International Accelerator Program will pay USC-Columbia tuition and fees to receive services as outlined in the agreement and consistent with the rates for enrolled students included in this fee schedule. |
| 45) Health Professions charges apply to Public Health, Nursing, Physician Assistant, Nurse Anesthesia, Social Work (graduate students only), Doctor of Physical Therapy, Advanced MS Athletic Training program. |
| 46) All students in the joint JD/MHA program will pay Law School tuition for years one and two but change to the USC Graduate School rate for year three, then return to the Law School tuition rate for year four of the program. |
| 47) The Law School Admissions Committee may waive the application fee to encourage applications from candidates who have strong academic credentials. |
| 48) See Graduate Bulletin for payment schedules of enrichment and matriculation fees. These are designated fees with the revenue allocated to the respective colleges. |
| 49) Students in CIC Online Graduate Programs in other states will pay the South Carolina resident graduate tuition rate plus a fee of \$120 per credit hour. |
| 50) School of Medicine Columbia and Greenville will follow the standard USC Refund Policy noted in the University Policies and Procedures FINA 4.06 |
| 51) School of Medicine program fee disclosed a per credit hour rate for refund purposes only. Fees continue to be assessed on total program fee basis. |
| 52) School of Medicine Technology and Infrastructure Fee applicable to all students in the School of Medicine including Graduate Certificate Biomedical Studies, Nurse Anesthesia and Physician Assistant programs. |
| 53) Biomedical students in the MS and doctoral program are charged the regular graduate student rate and not the Health Professions rate. |
| 54) All Physician Assistant/Nurse Anesthesia students will be assessed the following fees: Medical School Technology and Infrastructure, Gross Anatomy, Health Professions. |
| 55) USC Columbia Nursing students, and students at system campuses taking USC Columbia Nursing courses, will pay a third party vendor for background checks and drug screening fees. |
| 56) Pre-Nursing Enrichment Fee applies to all Palmetto College Campuses lower division Nursing students. |
| 57) Pre-Pharmacy - same as regular undergraduate charges for 66 credit hours. |
| 58) For more information on MSBA program: https://sc.edu/study/colleges_schools/moore/study/management_science/degree_programs/masters_business_analytics/index.php . |
| 59) All College of Pharmacy students retaking a course during the summer terms are required to pay the per credit hour rate for the repeated course in addition to the regular summer program fee. |

UNIVERSITY OF SOUTH CAROLINA FEE SCHEDULE

2025-2026

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| 60) The Arnold School of Public Health participates in the Schools of Public Health Application System (SOPHAS). This system is used to accumulate and verify application data from prospective students nationwide, and verified prospective student data is provided to the school for processing applications to these programs: Environmental Health Sciences: MPH, MS, and PhD; Epidemiology and Biostatistics: MPH, MSPH, DrPH, and PhD; Exercise Science: MPH in Physical Activity and Public Health; and Health Promotion, Education, and Behavior: MPH, MSPH, DrPH, and PhD; Health Services Policy and Management: MHA, MPH, DrPH, PhD; Academic Affairs: MPH in General Public Health. The cost of \$115 per application is charged directly to the students by SOPHAS and is not reflected in the University's fee schedule. Applicants for these programs also pay the \$50 Graduate school application to the University of South Carolina General Fund. |
| 61) Aiken may offer a time-limited discounted rate up to 15% for qualified students on occasion. |
| 62) Arnold School of Public Health – Doctor of Physical Therapy (DPT) – Tuition rate was approved for assessment beginning Fall 2016 to apply to all new students admitted to the DPT program who begin matriculating after Summer 2016 semester. Students also pay the Health Professions fee. |
| 63) Seat Confirmation Fee for Communication Sciences and Disorders - One-time fee applied toward student's tuition. |
| 64) Korean MSW Program - Social Work - The full time rate is for the complete program of 60 credit hours. Students are assessed tuition per credit hour. |
| 65) USC Columbia Housing - Housing contract cancellation and fines and damages. Please refer to University Housing for details on cancellation dates and charges and all fines and damage charges. Housing charges a \$100 deposit for room confirmation. This deposit is applied to the Fall room charge. |
| 66) USC Columbia Housing - Students living in Maxcy, Preston, Green Quad, Rhodos, and Galen Health Sciences living-learning communities will be assessed the enrichment fee in addition to the Educational/RHA Fee. |
| 67) University Libraries - Please refer to full schedule of fees and fines for University Libraries available on the USC website. |
| 68) Continuing Education - Please refer to full schedule of fees for Continuing Education programs available on the USC website. |
| 69) Post Office: Mail & Package Service Fee for Resident Students are non-refundable beginning the first day of classes each term. Mail & Package Service fees are only removed from student account for current term due to non-enrollment prior to first day of classes each term. Approvals will not be granted for removal of Mail & Package Service fees for any prior term. Commuter Student Mail & Package Service fees are non-refundable once the Mail ID has been assigned. |
| 70) Minimum meal plan for Bates House, Gamecock Gateway, Palmetto Pathway Program Students. Upperclassmen are defined as not being a first year student. |
| 71) Bookstore Access Program added to students' accounts at time of registration based on number of credit hours taken. Students may opt-out prior to a term-specified date and other student population exclusions may apply. |
| 72) USC Columbia Parking - Please refer to full schedule of fees and fines for parking available on the USC Parking website. |
| 73) Graduate application fees will be temporarily waived for FY26 and will be reassessed in future periods. |
| 74) USC Aiken - Any special course fees to cover materials, travel, or other special costs above normal tuition must be approved in advance by the Chancellor for USC Aiken in consultation with the system Chief Financial Officer. Special OSP courses assessed at board mandated fee rate. All fees must be paid by students directly to the University of South Carolina. The Executive Vice Chancellor and Chief Financial Officer for USC Aiken must specifically approve any exceptions in advance in consultation with the system Chief Financial Officer. |
| 76) USC Comprehensive campuses nonresident scholarship rate is 75% of the campus nonresident tuition. Each campus establishes specific criteria for scholarship award. |
| 77) USC Aiken applies scholarship rates to UG students only. Reduction in tuition, is as provided by the Code of Laws 59-117-70. Athletic NR Scholarship rate may not apply to all scholarship student-athletes. Specific criteria determined by the campus. |
| 78) USC Aiken - Pacer Pathway deposit of \$100.00 (non-refundable) credited to the student account and applied against semester fees. \$1,000.00 program fee per semester. The Pacer Pathway program is a one-year residential program offered jointly by the University of South Carolina Aiken and the University of South Carolina Union. Designed for a select group of freshmen, the Pacer Pathway program is an academic transfer program available by invitation only. |
| 79) USC Aiken - Reduced application fee for students who qualify for College Board/ACT fee waiver only. |
| 80) USC Aiken - Offers a limited number of housing grants to assist in the recruitment of students. These grants are generally offered on a one-time basis and may be valued up to the annual full-cost of housing. The number of housing grants is based upon USC Aiken's historical vacancy percentage in housing and is intended to take advantage of under-utilized capacity. Special consideration is made by the Office of Admissions when offering these grants to minimize the possibility of adverse financial impact upon the housing operation. Recipients of these grants who are nonresidents do not receive out-of-state fee waivers unless they receive other institutional scholarships that would qualify the recipient for such a waiver. |
| 81) USC Beaufort - Any special course fees to cover materials, travel, or other special costs above normal tuition must be approved in advance by the Chancellor for USC Beaufort in consultation with the system Chief Financial Officer. Special OSP courses assessed at board mandated fee rate. Students must pay all fees directly to the University of South Carolina Beaufort. The Executive Vice Chancellor and Chief Financial Officer for USC Beaufort must specifically approve any exceptions in advance in consultation with the system Chief Financial Officer. |
| 82) USC Beaufort resident rate applies to students who are legal residents of Chatham, Effingham and Bryan counties of GA as provided in SC Code of Laws 59-112-20-E. |
| 83) USC Beaufort applies scholarship rates to UG students only. Reduction in tuition, as provided in SC Code of Laws 59-112-70. Athletic NR Scholarship rate may not apply to all scholarship student-athletes. Specific criteria determined by the campus. |
| 84) The rate applies to all newly enrolled USC Aiken students (Freshmen and Transfer Students) who would normally fall inside the 35-mile zone and are not required to live in University Housing. |
| 85) USC Beaufort - Sand Shark Scholars deposit of \$300 credited to student account and applied against semester fee. \$1,000 program fee per semester. The Sand Shark Scholars Program is a one-year residential program offered jointly by the University of South Carolina Beaufort and the University of South Carolina Salkehatchie. Designed for a select group of freshmen, the Sand Shark Scholars Program is an academic transfer program available by invitation only. |
| 86) USC Beaufort – Application fees may be waived for new applicants to USCB for the following reasons: Financial hardship, SAT and ACT fee waivers and to strategically address recruitment efforts identified annually through the enrollment management planning process. Application fee waiver request must be submitted in writing from the applicant or guidance counselor or receive a fee waiver for the SAT or ACT. |
| 87) USC Beaufort Enrollment Deposit will be credited towards the student account and applied to the semester bill. |
| 88) USC Beaufort housing and meal plans are outsourced through the Beaufort - Jasper Higher Education Commission. USC Beaufort collects room fees for distribution to the Commission based on an agreement. For USC Beaufort Housing Contract cancellation, fines, and damages please refer to USC Beaufort Housing contract and/or website for details on cancellation dates, charges, fines, and damage charges. Information will be updated annually. |

UNIVERSITY OF SOUTH CAROLINA FEE SCHEDULE

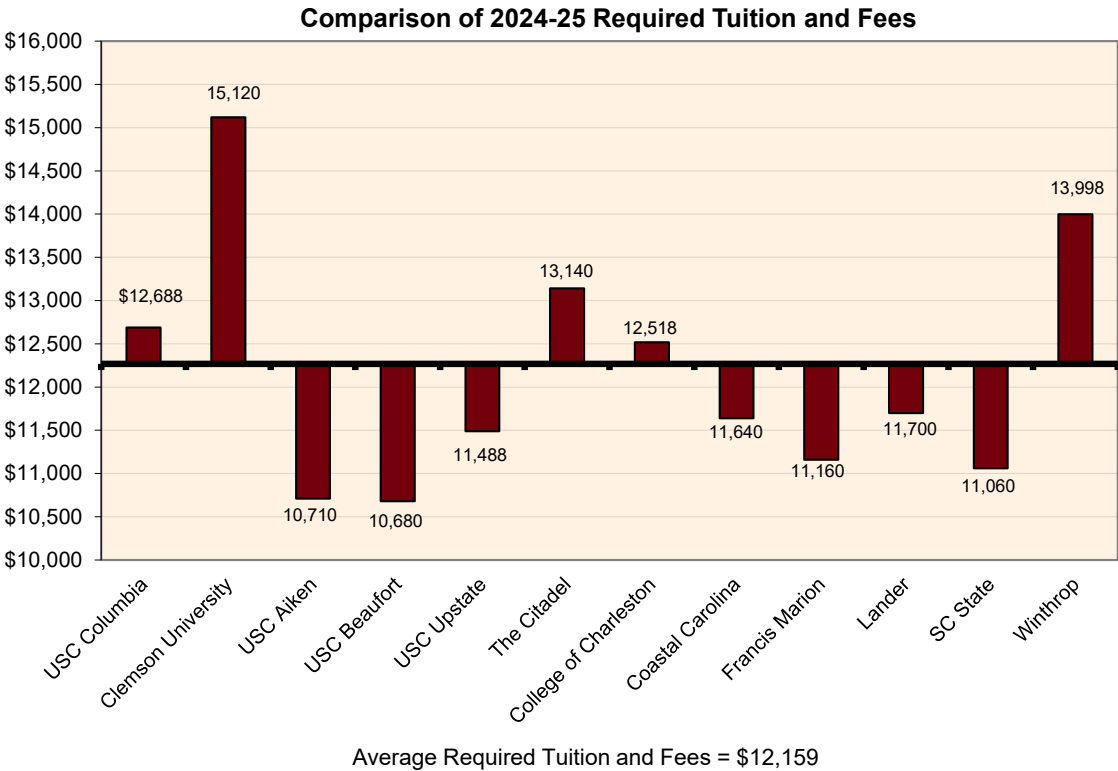
2025-2026

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| 89) USC Beaufort - All students residing in on-campus student housing will be required to purchase either the Weekly 15, Block 160, or Unlimited Meal Plan. Please refer to the USC Beaufort website, for information on meal plan requirements based on class standing (freshman, sophomore, junior, senior). |
| 90) USC Beaufort – All full-time students who are not residing on campus will be required to purchase a 25 block per semester meal plan, at a minimum. A full-time student is classified as a student taking 12 or more credit hours of instruction per semester. |
| 91) USC Upstate - Refer to USC Upstate website for list of parking and traffic violations schedule of fees and fines. |
| 92) USC Upstate - Any special course fees to cover materials, travel, or other special costs above normal tuition must be approved in advance by the Chancellor for USC Upstate in consultation with the system Chief Financial Officer. Special OSP courses assessed at board mandated fee rate. Students must pay all fees directly to the University of South Carolina Upstate. The Executive Vice Chancellor and Chief Financial Officer for USC Upstate must specifically approve any exceptions in advance in consultation with the system Chief Financial Officer. |
| 93) USC Upstate applies scholarship rates to UG students only. Reduction in tuition, as provided in SC Code of Laws 59-112-70. Athletic NR Scholarship rate may not apply to all scholarship student-athletes. Specific criteria determined by the campus. |
| 94) USC Upstate - International Partner University Students - Degree Completion Program - This rate is inclusive of all course and program fees incurred by student. This rate does not include technology fee, security fee, health fee, housing, meal plans or student health insurance. This rate applies to all international universities sending students in 2+2, dual degree, or 1+2+1 programs. International program rate is applicable only to programs approved by the Board of Trustees. |
| 95) USC Upstate - Additional course fees are in addition to regular student tuition. |
| 96) USC Upstate Application fees will be waived for the following students who are currently enrolled in high school and are applying for freshman admission to the Upstate campus: Students with an SAT total of 1300 or above or ACT composite of 29 or above; Students who submit Educational Testing Service (SAT/ACT) fee waiver forms for students, NACAC requests, Upstate Junior Scholars (applies only to semester immediately following high school graduation), Upstate Scholars Academy, Off-campus Dual Enrollment, Upward Bound students, College Day applicants, Upstate Teacher Cadets or those who demonstrate other documented need. Application fees will be waived for degree seeking transfer students who graduate with an Associate Degree from a SC technical or community college. Application fees will be waived for the following applicants, regardless of degree status or school enrollment: full-time, permanent USC Upstate faculty and staff (including retired), their spouses and dependents; ROTC staff (eligible for USC Faculty/Staff Tuition Assistance). Graduate school application fees will be waived until further notice. International student application fee may be waived to strategically address recruitment efforts identified annually through the enrollment management process. |
| 97) USC Upstate Housing - Contract cancellation, fines and damages - please refer to USC Upstate Housing website and/or Housing application for details on cancellation dates, charges, fines and damage charges. Information will update annually. All fulltime freshmen are required to live on campus and those under 35 miles radius to campus must file for exemption. |
| 98) USC Upstate - Minimum mandatory meal plan for students based on housing assignment. Palmetto and Magnolia House – Platinum Plan. Villa apartments - Villa Gold or Villa Silver. |
| 99) USC Upstate - Minimum mandatory meal plan for commuter students enrolled on the Spartanburg campus, including the JCBE building. Exclusion for Online courses. |
| 100) USC Upstate - Athletic Insurance Fee is a range depending on individual athlete experience. |
| 101) Students attending any class in whole or part on the main campus or at the George Dean Johnson School of Business are required to pay the health fee. Fee may be waived for Senior Citizen free tuition students upon request. Clinical fee charges are posted on the Health Services web page. |
| 102) USC Upstate - SLED background check charge may be required for certain University courses. |
| 103) Palmetto College Degree Completion Programs are online degree programs offered by USC campuses in Aiken, Beaufort, Columbia and Upstate. See http://www.sc.edu/study/academic/overview/online_education/degree_completion/degreeprograms/index.php for list of degrees offered at this rate. |
| 104) Palmetto College Campuses – Application fees may be waived for new applicants to Palmetto College Campuses (Lancaster, Salkehatchie, Sumter, Union) for College application days, financial hardship or to strategically address recruitment efforts identified annually through the enrollment management planning process. |
| 105) Dual Enrollment Courses – Dual Enrollment Rate will be equal to the current LTAP rate per credit hour or \$80 per credit hour. If LTAP rate changes mid-year, USC Palmetto College rate may change to be the same rate. USC Palmetto College campuses may waive the dual enrollment charge or charge less than the approved rate with 4% fee waiver capacity for resident students. This rate applies to full and part time students regardless of status. This rate is subject to the availability of Lottery Tuition Assistance funds for those students who qualify. The course charge may not exceed the resident credit hour tuition for each USC Campus. |
| 106) USC Lancaster - Students enrolled in Applied Technical Nursing program in cooperation with York Technical College are exempt from over 75 hour course charge. |
| 107) The Athletic 16 meal plan will be assessed to all student-athletes with enough scholarship money to cover the cost of the meal plan. Those student-athletes that do not have enough scholarship money to cover the 16 meal plan may opt in by notifying Athletics. Additionally, Athletics will offer a 14 and 10 meal plan option(s) for non-scholarship and partial scholarship student-athletes and those student-athletes may opt in by notifying Athletics. All first year students will still be assigned a minimum meal plan required by Aramark and will not be charged or allowed to opt in to the Athletics 16, 14, or 10 meal plans. The Athletics 16, 14, and 10 meal plans will be operated by the Athletic Department in conjunction with the Carolina Card Office. |
| 108) Fee to be assessed on all qualifying students with exceptions approved by the Provost. |
| 109) USC Lancaster - Parking fines includes, but are not limited to, parking in unauthorized areas, driving too fast for conditions, and undesignated street crossing. |
| 110) Graduate program fee waived for students providing internship supervision. |
| 111) Columbia campus students receiving Academic Scholar – Recognition Award. |
| 112) Law Library Usage and Service Fees for photocopies, document delivery (mail, email, in-person pickup), lost/damaged library materials, and damage to library and Law School furnishings and property can be found here: https://www.sc.edu/study/colleges_schools/law/law_library/about/library_fees_charges.php ; Service Fees: https://www.sc.edu/about/offices_and_divisions/communications/services/printing/sprints_student_printing/index.php |
| 113) Payment is accepted by electronic check and credit card. Credit card payments will incur a 2.5% processing fee. |
| 114) Courses offered at Ft. Jackson through Palmetto College are identified by section numbers starting with "Z" and incur lab fees at the same rate as USC Columbia courses. |
| 117) This fee includes all required textbooks and other learning materials pertinent to the MHA professional program. It also covers departmental operating costs for the MHA professional program and other associated services for students success. The \$8,088 costs are broken and charged over two years as part of tuition (\$4044 each year). |
| 118) Optional Educational Materials fees are added based on registration in participating courses. Participation is optional. |
| 119) Aiken is reviewing dining vendors for a new contract to begin in Fall 2025. The institution requests a meal plan fee increase not to exceed 3.8%. |

ANNUAL UNDERGRADUATE TUITION AND REQUIRED FEES COMPARISON
SOUTH CAROLINA PUBLIC HIGHER EDUCATION INSTITUTIONS
ACADEMIC YEARS 2023-24, 2024-25, 2025-26

| INSTITUTIONS | 2023-24 | | 2024-25 | | 2025-26 | |
|---------------------------------|----------|--------------|----------|--------------|---------------|--------------|
| | RESIDENT | NON-RESIDENT | RESIDENT | NON-RESIDENT | RESIDENT | NON-RESIDENT |
| RESEARCH INSTITUTIONS | | | | | | |
| USC Columbia | \$12,688 | \$34,934 | \$12,688 | \$36,298 | \$12,988 | \$37,688 |
| Clemson University | 15,120 | 39,064 | 15,120 | 40,432 | NOT AVAILABLE | |
| Medical University of S.C. | 12,427 | 17,313 | 12,427 | 17,313 | | |
| TEACHING INSTITUTIONS | | | | | | |
| USC Aiken | 10,710 | 21,168 | 10,710 | 21,168 | 10,710 | 21,168 |
| USC Beaufort | 10,680 | 21,726 | 10,680 | 21,726 | 10,680 | 21,726 |
| USC Upstate | 11,488 | 22,990 | 11,488 | 22,990 | 11,488 | 22,990 |
| The Citadel | 13,140 | 37,940 | 13,140 | 39,078 | NOT AVAILABLE | |
| College of Charleston | 12,518 | 36,398 | 12,518 | 37,836 | | |
| Coastal Carolina University | 11,640 | 29,628 | 11,640 | 29,628 | | |
| Francis Marion University | 11,160 | 21,544 | 11,160 | 21,544 | | |
| Lander University | 11,700 | 21,300 | 11,700 | 21,300 | | |
| South Carolina State University | 11,060 | 21,750 | 11,060 | 21,750 | | |
| Winthrop University | 15,306 | 29,636 | 13,998 | 27,996 | | |
| REGIONAL PALMETTO COLLEGES | | | | | | |
| | 7,558 | 18,238 | 7,558 | 18,238 | 7,558 | 18,238 |
| TECHNICAL COLLEGES | | | | | | |
| Average Technical College | 4,893 | 9,051 | 4,994 | 9,308 | NOT AVAILABLE | |
| High Technical College | 5,696 | 13,812 | 5,862 | 14,700 | | |
| Low Technical College | 4,448 | 6,024 | 4,448 | 6,024 | | |

Notes: All tuition and required fees at USC include a Technology Fee and an Athletics Fee.
FY2024 and FY2025 tuition and required fee information from CHE Website and USC Fee Schedule.
FY2026 for USC from Executive Committee budget proposal to Board of Trustees.
Tuition and required fees for some non-USC institutions are unknown for FY2026. Data will be provided at a later date.



UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER

| STUDENT/RESIDENCY STATUS | CURRENT 2024-25 | DOLLAR CHANGE | PROPOSED 2025-26 |
|--|----------------------------|--------------------------|-----------------------------|
| Columbia - Undergraduate | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 5,262.50 | \$ - | \$ 5,262.50 |
| Institution Bond | 319.50 | - | 319.50 |
| Transportation Fee | 28.00 | - | 28.00 |
| Wellness Center | 105.00 | - | 105.00 |
| Athletic Bond | - | - | - |
| Maintenance Reserve | 40.00 | - | 40.00 |
| Health Services | 190.00 | - | 190.00 |
| Computer Fee | 40.00 | - | 40.00 |
| Student Union | 15.00 | - | 15.00 |
| Student Recreation | 5.00 | - | 5.00 |
| Campus Activity | 87.00 | - | 87.00 |
| Athletic Activity | 52.00 | - | 52.00 |
| Total Tuition | \$ 6,144.00 | \$ - | \$ 6,144.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 16,571.50 | \$ 545.00 | \$ 17,116.50 |
| Institution Bond | 734.50 | - | 734.50 |
| Transportation Fee | 28.00 | - | 28.00 |
| Wellness Center | 105.00 | - | 105.00 |
| Athletic Bond | 81.00 | - | 81.00 |
| Maintenance Reserve | 40.00 | - | 40.00 |
| Health Services | 190.00 | - | 190.00 |
| Computer Fee | 40.00 | - | 40.00 |
| Student Union | 15.00 | - | 15.00 |
| Student Recreation | 5.00 | - | 5.00 |
| Campus Activity | 87.00 | - | 87.00 |
| Athletic Activity | 52.00 | - | 52.00 |
| Total Tuition | \$ 17,949.00 | \$ 545.00 | \$ 18,494.00 |

**UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER**

| STUDENT/RESIDENCY STATUS | CURRENT 2024-25 | DOLLAR CHANGE | PROPOSED 2025-26 |
|---------------------------------------|---------------------|------------------|---------------------|
| Columbia - Graduate | | | |
| Resident Graduate Tuition: | | | |
| Educational and General | \$ 5,985.50 | \$ - | \$ 5,985.50 |
| Institution Bond | 319.50 | - | 319.50 |
| Transportation Fee | 28.00 | - | 28.00 |
| Wellness Center | 105.00 | - | 105.00 |
| Athletic Bond | - | - | - |
| Maintenance Reserve | 40.00 | - | 40.00 |
| Health Services | 190.00 | - | 190.00 |
| Computer Fee | 40.00 | - | 40.00 |
| Student Union | 15.00 | - | 15.00 |
| Student Recreation | 5.00 | - | 5.00 |
| Campus Activity | 87.00 | - | 87.00 |
| Athletic Activity | 52.00 | - | 52.00 |
| Total Tuition | \$ 6,867.00 | \$ - | \$ 6,867.00 |
| Non-resident Graduate Tuition: | | | |
| Educational and General | \$ 13,885.50 | \$ - | \$ 13,885.50 |
| Institution Bond | 351.50 | - | 351.50 |
| Transportation Fee | 28.00 | - | 28.00 |
| Wellness Center | 105.00 | - | 105.00 |
| Athletic Bond | 81.00 | - | 81.00 |
| Maintenance Reserve | 40.00 | - | 40.00 |
| Health Services | 190.00 | - | 190.00 |
| Computer Fee | 40.00 | - | 40.00 |
| Student Union | 15.00 | - | 15.00 |
| Student Recreation | 5.00 | - | 5.00 |
| Campus Activity | 87.00 | - | 87.00 |
| Athletic Activity | 52.00 | - | 52.00 |
| Total Tuition | \$ 14,880.00 | \$ - | \$ 14,880.00 |

**UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER**

| STUDENT/RESIDENCY STATUS | CURRENT 2024-25 | DOLLAR CHANGE | PROPOSED 2025-26 |
|---|---------------------|------------------|---------------------|
| Columbia - Law | | | |
| Resident Law School Tuition: | | | |
| Educational and General | \$ 9,278.00 | \$ - | \$ 9,278.00 |
| Institution Bond | 319.50 | - | 319.50 |
| Wellness Center | 105.00 | - | 105.00 |
| Athletic Bond | - | - | - |
| Maintenance Reserve | 40.00 | - | 40.00 |
| Health Services | 190.00 | - | 190.00 |
| Computer Fee | 40.00 | - | 40.00 |
| Student Union | 15.00 | - | 15.00 |
| Student Recreation | 5.00 | - | 5.00 |
| Campus Activity | 87.00 | - | 87.00 |
| Athletic Activity | 52.00 | - | 52.00 |
| Law Review | 1.50 | - | 1.50 |
| Total Tuition | \$ 10,133.00 | \$ - | \$ 10,133.00 |
| Non-resident Law School Tuition: | | | |
| Educational and General | \$ 17,671.00 | \$ - | \$ 17,671.00 |
| Institution Bond | 734.50 | - | 734.50 |
| Transportation Fee | 28.00 | - | 28.00 |
| Wellness Center | 105.00 | - | 105.00 |
| Athletic Bond | 81.00 | - | 81.00 |
| Maintenance Reserve | 40.00 | - | 40.00 |
| Health Services | 190.00 | - | 190.00 |
| Computer Fee | 40.00 | - | 40.00 |
| Student Union | 15.00 | - | 15.00 |
| Student Recreation | 5.00 | - | 5.00 |
| Campus Activity | 87.00 | - | 87.00 |
| Athletic Activity | 52.00 | - | 52.00 |
| Law Review | 1.50 | - | 1.50 |
| Total Tuition | \$ 19,050.00 | \$ - | \$ 19,050.00 |

**UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER**

| STUDENT/RESIDENCY STATUS | CURRENT 2024-25 | DOLLAR CHANGE | PROPOSED 2025-26 |
|----------------------------------|---------------------|------------------|---------------------|
| Columbia - Medicine | | | |
| Resident Med Tuition: | | | |
| Educational and General | \$ 19,897.50 | \$ - | \$ 19,897.50 |
| Institution Bond - SOM | 1,090.00 | - | 1,090.00 |
| Wellness Center | 105.00 | - | 105.00 |
| Maintenance Reserve - SOM | 22.50 | - | 22.50 |
| Health Services | 190.00 | - | 190.00 |
| Campus Activity | 87.00 | - | 87.00 |
| Athletic Activity | 52.00 | - | 52.00 |
| Total Tuition | \$ 21,444.00 | \$ - | \$ 21,444.00 |
| Non-resident Med Tuition: | | | |
| Educational and General | \$ 40,947.50 | \$ - | \$ 40,947.50 |
| Institution Bond - SOM | 2,090.00 | - | 2,090.00 |
| Wellness Center | 105.00 | - | 105.00 |
| Athletic Bond | 81.00 | - | 81.00 |
| Maintenance Reserve - SOM | 22.50 | - | 22.50 |
| Health Services | 190.00 | - | 190.00 |
| Campus Activity | 87.00 | - | 87.00 |
| Athletic Activity | 52.00 | - | 52.00 |
| Total Tuition | \$ 43,575.00 | \$ - | \$ 43,575.00 |
| Greenville - Medicine | | | |
| Resident Med Tuition: | | | |
| Educational and General | \$ 20,987.50 | \$ - | \$ 20,987.50 |
| Wellness Center | 105.00 | - | 105.00 |
| Maintenance Reserve - SOMG | 22.50 | - | 22.50 |
| Student Health | 190.00 | - | 190.00 |
| Campus Activity | 87.00 | - | 87.00 |
| Athletic Activity | 52.00 | - | 52.00 |
| Total Tuition | \$ 21,444.00 | \$ - | \$ 21,444.00 |
| Non-resident Med Tuition: | | | |
| Educational and General | \$ 43,037.50 | \$ - | \$ 43,037.50 |
| Wellness Center | 105.00 | - | 105.00 |
| Athletic Bond | 81.00 | - | 81.00 |
| Maintenance Reserve - SOMG | 22.50 | - | 22.50 |
| Student Health | 190.00 | - | 190.00 |
| Campus Activity | 87.00 | - | 87.00 |
| Athletic Activity | 52.00 | - | 52.00 |
| Total Tuition | \$ 43,575.00 | \$ - | \$ 43,575.00 |

**UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER**

| STUDENT/RESIDENCY STATUS | CURRENT 2024-25 | DOLLAR CHANGE | PROPOSED 2025-26 |
|--|---------------------|------------------|---------------------|
| USC Aiken | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 4,654.00 | \$ - | \$ 4,654.00 |
| Institution Bond | 166.00 | - | 166.00 |
| Renovation Reserve | 12.00 | - | 12.00 |
| Student Health | 42.00 | - | 42.00 |
| Campus Activity | 32.00 | - | 32.00 |
| Athletic Activity | 288.00 | - | 288.00 |
| Campus Media | 5.00 | - | 5.00 |
| Total Tuition | \$ 5,199.00 | \$ - | \$ 5,199.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 9,883.00 | \$ - | \$ 9,883.00 |
| Institution Bond | 166.00 | - | 166.00 |
| Renovation Reserve | 12.00 | - | 12.00 |
| Student Health | 42.00 | - | 42.00 |
| Campus Activity | 32.00 | - | 32.00 |
| Athletic Activity | 288.00 | - | 288.00 |
| Campus Media | 5.00 | - | 5.00 |
| Total Tuition | \$ 10,428.00 | \$ - | \$ 10,428.00 |
| USC Beaufort | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 4,624.00 | \$ - | \$ 4,624.00 |
| Institution Bond | 89.00 | - | 89.00 |
| Renovation Reserve | 47.00 | - | 47.00 |
| Campus Activity | 111.00 | - | 111.00 |
| Athletic Activity | 301.00 | - | 301.00 |
| Total Tuition | \$ 5,172.00 | \$ - | \$ 5,172.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 10,147.00 | \$ - | \$ 10,147.00 |
| Institution Bond | 89.00 | - | 89.00 |
| Renovation Reserve | 47.00 | - | 47.00 |
| Campus Activity | 111.00 | - | 111.00 |
| Athletic Activity | 301.00 | - | 301.00 |
| Total Tuition | \$ 10,695.00 | \$ - | \$ 10,695.00 |

**UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER**

| STUDENT/RESIDENCY STATUS | CURRENT 2024-25 | DOLLAR CHANGE | PROPOSED 2025-26 |
|--|---------------------|------------------|---------------------|
| USC Upstate | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 4,605.00 | \$ - | \$ 4,605.00 |
| Institution Bond | 295.00 | - | 295.00 |
| Renovation Reserve | 85.00 | - | 85.00 |
| Campus Activity | 144.00 | - | 144.00 |
| Athletic Activity | 475.00 | - | 475.00 |
| Total Tuition | \$ 5,604.00 | \$ - | \$ 5,604.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 10,356.00 | \$ - | \$ 10,356.00 |
| Institution Bond | 295.00 | - | 295.00 |
| Renovation Reserve | 85.00 | - | 85.00 |
| Campus Activity | 144.00 | - | 144.00 |
| Athletic Activity | 475.00 | - | 475.00 |
| Total Tuition | \$ 11,355.00 | \$ - | \$ 11,355.00 |
| USC Lancaster | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 3,239.00 | \$ - | \$ 3,239.00 |
| Renovation Reserve | 50.00 | - | 50.00 |
| Campus Activity | 45.00 | - | 45.00 |
| Athletic Activity | 195.00 | - | 195.00 |
| Gregory Wellness Center | 50.00 | - | 50.00 |
| Total Tuition | \$ 3,579.00 | \$ - | \$ 3,579.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 8,579.00 | \$ - | \$ 8,579.00 |
| Renovation Reserve | 50.00 | - | 50.00 |
| Campus Activity | 45.00 | - | 45.00 |
| Athletic Activity | 195.00 | - | 195.00 |
| Gregory Wellness Center | 50.00 | - | 50.00 |
| Total Tuition | \$ 8,919.00 | \$ - | \$ 8,919.00 |

**UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER**

| STUDENT/RESIDENCY STATUS | CURRENT 2024-25 | DOLLAR CHANGE | PROPOSED 2025-26 |
|--|--------------------|------------------|---------------------|
| USC Salkehatchie | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 3,472.00 | \$ - | \$ 3,472.00 |
| Renovation Reserve | 34.00 | - | 34.00 |
| Campus Activity | 13.00 | - | 13.00 |
| Athletic Activity | 60.00 | - | 60.00 |
| Total Tuition | \$ 3,579.00 | \$ - | \$ 3,579.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 8,812.00 | \$ - | \$ 8,812.00 |
| Renovation Reserve | 34.00 | - | 34.00 |
| Campus Activity | 13.00 | - | 13.00 |
| Athletic Activity | 60.00 | - | 60.00 |
| Total Tuition | \$ 8,919.00 | \$ - | \$ 8,919.00 |
| USC Sumter | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 3,333.00 | \$ - | \$ 3,333.00 |
| Renovation Reserve | 40.00 | - | 40.00 |
| Athletic Activity | 160.00 | - | 160.00 |
| Campus Activity | 46.00 | - | 46.00 |
| Total Tuition | \$ 3,579.00 | \$ - | \$ 3,579.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 8,673.00 | \$ - | \$ 8,673.00 |
| Renovation Reserve | 40.00 | - | 40.00 |
| Athletic Activity | 160.00 | - | 160.00 |
| Campus Activity | 46.00 | - | 46.00 |
| Total Tuition | \$ 8,919.00 | \$ - | \$ 8,919.00 |
| USC Union | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 3,334.00 | \$ - | \$ 3,334.00 |
| Renovation Reserve | 50.00 | - | 50.00 |
| Campus Activity | 195.00 | - | 195.00 |
| Total Tuition | \$ 3,579.00 | \$ - | \$ 3,579.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 8,674.00 | \$ - | \$ 8,674.00 |
| Renovation Reserve | 50.00 | - | 50.00 |
| Campus Activity | 195.00 | - | 195.00 |
| Total Tuition | \$ 8,919.00 | \$ - | \$ 8,919.00 |

**UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER**

| STUDENT/RESIDENCY STATUS | CURRENT 2024-25 | DOLLAR CHANGE | PROPOSED 2025-26 |
|--|----------------------------|--------------------------|-----------------------------|
| USC Regional Palmetto Colleges - Palmetto Program Courses | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 4,985.50 | \$ - | \$ 4,985.50 |
| Maintenance Reserve | 33.50 | - | 33.50 |
| Campus Activity | 30.00 | - | 30.00 |
| Palmetto Program Fee | 150.00 | - | 150.00 |
| Total Tuition | \$ 5,199.00 | \$ - | \$ 5,199.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 10,214.50 | \$ - | \$ 10,214.50 |
| Maintenance Reserve | 33.50 | - | 33.50 |
| Campus Activity | 30.00 | - | 30.00 |
| Palmetto Program Fee | 150.00 | - | 150.00 |
| Total Tuition | \$ 10,428.00 | \$ - | \$ 10,428.00 |
| Palmetto College - Columbia | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 4,881.00 | \$ - | \$ 4,881.00 |
| Institution Bond | 258.00 | - | 258.00 |
| Maintenance Reserve | 20.00 | - | 20.00 |
| Student Services | 40.00 | - | 40.00 |
| Total Tuition | \$ 5,199.00 | \$ - | \$ 5,199.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 10,078.00 | \$ - | \$ 10,078.00 |
| Institution Bond | 290.00 | - | 290.00 |
| Maintenance Reserve | 20.00 | - | 20.00 |
| Student Services | 40.00 | - | 40.00 |
| Total Tuition | \$ 10,428.00 | \$ - | \$ 10,428.00 |
| Palmetto College - Aiken | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 4,899.00 | \$ - | \$ 4,899.00 |
| Institution Bond | 228.00 | - | 228.00 |
| Renovation Reserve | 12.00 | - | 12.00 |
| Student Services | 60.00 | - | 60.00 |
| Total Tuition | \$ 5,199.00 | \$ - | \$ 5,199.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 10,128.00 | \$ - | \$ 10,128.00 |
| Institution Bond | 228.00 | - | 228.00 |
| Renovation Reserve | 12.00 | - | 12.00 |
| Student Services | 60.00 | - | 60.00 |
| Total Tuition | \$ 10,428.00 | \$ - | \$ 10,428.00 |

**UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER**

| STUDENT/RESIDENCY STATUS | CURRENT 2024-25 | DOLLAR CHANGE | PROPOSED 2025-26 |
|--|---------------------|------------------|---------------------|
| Palmetto College - Beaufort | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 4,899.00 | \$ - | \$ 4,899.00 |
| Institution Bond | 63.00 | - | 63.00 |
| Renovation Reserve | 222.00 | - | 222.00 |
| Student Services | 15.00 | - | 15.00 |
| Total Tuition | \$ 5,199.00 | \$ - | \$ 5,199.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 10,128.00 | \$ - | \$ 10,128.00 |
| Institution Bond | 63.00 | - | 63.00 |
| Renovation Reserve | 222.00 | - | 222.00 |
| Student Services | 15.00 | - | 15.00 |
| Total Tuition | \$ 10,428.00 | \$ - | \$ 10,428.00 |
| Palmetto College - Upstate | | | |
| Resident Undergraduate Tuition: | | | |
| Educational and General | \$ 4,899.00 | \$ - | \$ 4,899.00 |
| Institution Bond | 165.00 | - | 165.00 |
| Renovation Reserve | 95.00 | - | 95.00 |
| Student Services | 40.00 | - | 40.00 |
| Total Tuition | \$ 5,199.00 | \$ - | \$ 5,199.00 |
| Non-resident Undergraduate Tuition: | | | |
| Educational and General | \$ 10,128.00 | \$ - | \$ 10,128.00 |
| Institution Bond | 165.00 | - | 165.00 |
| Renovation Reserve | 95.00 | - | 95.00 |
| Student Services | 40.00 | - | 40.00 |
| Total Tuition | \$ 10,428.00 | \$ - | \$ 10,428.00 |

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UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2025-2026

III. USC COLUMBIA

- ▶ USC Columbia
 - Capsule of Performance Data
 - Summary of Budgetary Changes
 - Funding Recommendations
 - Columbia Summaries:
 - Total Funds Summary
 - Current Funds Summary
 - Academic Units Summary
 - Academic Units
 - Auxiliary Units Summary
 - Auxiliary Units
 - Support Units Summary
 - Support Units
 - Pass-Through Unit
 - Designated Funds

CAPSULE OF PERFORMANCE DATA
USC Columbia

| Fall Enrollment (Majors)¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| <u>Total Students:</u> | | | | |
| Full-Time | 30,980 | 31,553 | 33,854 | 7.29% |
| Part-Time | 3,528 | 3,860 | 3,497 | -9.40% |
| Total Fall Enrollment | 34,508 | 35,413 | 37,351 | 5.47% |
| <u>Total Students:</u> | | | | |
| Undergraduate | 27,280 | 28,429 | 30,157 | 6.08% |
| Graduate | 6,178 | 5,991 | 6,184 | 3.22% |
| Professional | 1,050 | 993 | 1,010 | 1.71% |
| Total Fall Enrollment | 34,508 | 35,413 | 37,351 | 5.47% |
| <u>Full-Time Equivalent Students:</u> | | | | |
| Undergraduate | 27,072 | 28,393 | 30,169 | 6.26% |
| Graduate | 4,156 | 4,038 | 4,139 | 2.50% |
| Professionals | 1,121 | 1,082 | 1,097 | 1.39% |
| Total FTE's | 32,349 | 33,513 | 35,405 | 5.65% |

| Degrees Awarded¹ | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Certificates | 331 | 370 | 530 | 43.24% |
| Associates | 1 | - | - | - |
| Bachelors | 6,345 | 6,409 | 6,005 | -6.30% |
| Masters | 1,651 | 1,764 | 1,624 | -7.94% |
| Doctorates | 368 | 409 | 413 | 0.98% |
| Professional and Other | 333 | 385 | 352 | -8.57% |
| Total Degrees | 9,029 | 9,337 | 8,924 | -4.42% |

| Grant Activity² | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|---------------------------------------|-----------------|-----------------|-----------------|---------------------|
| <u>Grant Expenditures by Purpose:</u> | | | | |
| Research | \$ 122,315,832 | \$ 138,975,298 | \$ 158,125,976 | 13.78% |
| Public Service | 43,782,238 | 46,676,911 | 58,037,515 | 24.34% |
| Scholarships | 146,253,901 | 123,571,114 | 133,168,570 | 7.77% |
| Other | 10,266,574 | 4,357,991 | 5,478,962 | 25.72% |
| Total | \$ 322,618,545 | \$ 313,581,315 | \$ 354,811,023 | 13.15% |

| Full-Time Ranked Faculty¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| Professor | 475 | 500 | 514 | 2.80% |
| Associate Professor | 472 | 453 | 451 | -0.44% |
| Assistant Professor | 397 | 388 | 406 | 4.64% |
| Instructors/Lecturers | 299 | 313 | 347 | 10.86% |
| Librarian | 60 | 57 | 59 | 3.51% |
| Total | 1,703 | 1,711 | 1,777 | 3.86% |

¹ This information is provided by OIRAA (Office of Institutional Research, Assessment, and Analytics).

² This information is provided by the University's Budget Office.

USC Columbia Summary of Budgetary Changes FY2025 to FY2026

| | FY2026 Recurring Budget | Estimated FY26 Sources / One-time Uses | Total Budgetary Changes |
|--|-------------------------------|--|----------------------------|
| Sources of Funds for Allocation | | | |
| State Appropriations | | | |
| FY2025 Recurring Appropriations > Budget | 714,681 | - | 714,681 |
| Tuition Mitigation | - | 14,436,186 | 14,436,186 |
| Civil Rights Center | 500,000 | - | 500,000 |
| College of Pharmacy | 4,650,000 | - | 4,650,000 |
| Carolina Internship Pilot | 2,000,000 | - | 2,000,000 |
| Joseph F. Rice School of Law | 5,800,000 | - | 5,800,000 |
| State Pay Plan | - | 4,653,000 | 4,653,000 |
| State Fringe Increase (Health) | - | 2,550,000 | 2,550,000 |
| Total State Appropriations Increase | 13,664,681 | 21,639,186 | 35,303,867 |
| Student Tuition and Enrollment Increase | | | |
| FY25 Tuition (Budget vs. Actual) | 12,325,577 | - | 12,325,577 |
| FY26 Student Enrollment Change (4%) | - | 15,043,815 | 15,043,815 |
| FY26 Tuition Rate Increase (3% NR Only) | - | 6,715,666 | 6,715,666 |
| FY26 Student Enrollment Change - Support Units | 904,212 | - | 904,212 |
| Total Tuition and Enrollment Increase | 13,229,789 | 21,759,480 | 34,989,269 |
| Strategic Initiative Funding | 3,110,000 | - | 3,110,000 |
| Funds Available for Allocation | 30,004,470 | 43,398,666 | 73,403,136 |
| Allocation of Funds | | | |
| Support Unit Allocations | | | |
| Direct State Appropriations | 2,500,000 | - | 2,500,000 |
| Strategic Priorities | 6,149,000 | 10,048,000 | 16,197,000 |
| Required Cost Increases | 675,000 | 5,341,865 | 6,016,865 |
| Student Enrollment Change - Support Units | 904,212 | - | 904,212 |
| Total Support Unit Allocations | 10,228,212 | 15,389,865 | 25,618,077 |
| Academic Allocations | | | |
| Strategic Priorities | 3,163,003 | - | 3,163,003 |
| Subvention Increase - Pharmacy | 1,000,000 | - | 1,000,000 |
| Required Cost Increases - Mandates | - | 7,588,135 | 7,588,135 |
| College of Pharmacy | 4,650,000 | - | 4,650,000 |
| Joseph F. Rice School of Law | 5,800,000 | - | 5,800,000 |
| Total Academic Allocations | 14,613,003 | 7,588,135 | 22,201,138 |
| Strategic Funding Pool | | | |
| Strategic Pool Allocations | 3,110,000 | - | 3,110,000 |
| Increased Strategic Funding | 2,053,255 | 20,420,666 | 22,473,921 |
| Total Strategic Funding Allocations | 5,163,255 | 20,420,666 | 25,583,921 |
| Allocation of Funds | 30,004,470 | 43,398,666 | 73,403,136 |
| Net Funding Available for Allocation | | | - |

Note: Carryforward is not budgeted until August 2025, therefore amount is not included in FY2026 Expenditure Budget.

Note: Summary of Budgetary Changes reflects changes in model revenues and the associated allocation of funds.

USC Columbia - FY2026
Recurring Funding Recommendations (\$000's)

Required Cost Increases - Support Units

| | |
|--|-----------------|
| Finance systems (annual contract escalation) | 175 |
| Utilities (water) | 500 |
| Student Enrollment Change - Support Units | 904 |
| Total Required Cost Increases | \$ 1,579 |

Support Unit Funding Recommendations

| | |
|--|-----------------|
| Finance, post-award staffing support | 98 |
| Economic Engagement, staffing support | 280 |
| Student Affairs, disability resource and student conduct | 481 |
| Information Technology, IBM contract transition | 300 |
| Human Resource, HR Business Partners | 750 |
| Access & Opportunity, staffing support outreach | 90 |
| Honors College, D.C. semester and research training | 225 |
| Facilities, addresses additional sqft of campus | 1,000 |
| Postal Services, staffing retention and performance | 25 |
| Development, staffing support | 2,900 |
| Civil Rights Center | 500 |
| Carolina Internship Pilot | 2,000 |
| Total Support Unit Funding Recommendations | \$ 8,649 |

Academic Funding Recommendations

| | |
|---|------------------|
| Strategic priorities for academic units | 3,163 |
| Subvention Increase | 1,000 |
| Joseph F. Rice School of Law | 5,800 |
| College of Pharmacy | 4,650 |
| Total Academic Funding Recommendations | \$ 14,613 |

Strategic Funding Recommendations

| | |
|--|-----------------|
| Increased Strategic Funding Pool | 2,053 |
| Marketing, staffing support | 1,150 |
| Library subscriptions | 360 |
| Resident scholarships - 4% fee waiver adjustment | 1,600 |
| Total Strategic Funding Recommendations | \$ 5,163 |

Total Recurring Funding Recommendations \$ 30,004

USC Columbia - FY2026
Non-recurring Funding Recommendations (\$000's)

Required Cost Increases

| | |
|--|------------------|
| Estimated Pay Plan and Health Insurance - Academic | 7,588 |
| Estimated Pay Plan and Health Insurance - Support | 5,342 |
| Total Required Cost Increases | \$ 12,930 |

Support Unit Funding Recommendations

| | |
|--|------------------|
| Information Technology, network core,wiring and card refresh | 5,750 |
| Marketing, brand research, creative assets, magazine | 2,400 |
| Development, staffing support | 1,100 |
| Facilities, ADA improvements | 300 |
| Communications, student printer kiosk program | 248 |
| Housing, housing sustainability study | 200 |
| Libraries, occupancy study | 50 |
| Total Support Unit Funding Recommendations | \$ 10,048 |

Strategic Funding Pool

| | |
|---|------------------|
| Increased Strategic Funding for Presidential priorities | 20,421 |
| Total Strategic Funding Pool Recommendations | \$ 20,421 |
| Total Non-recurring Funding Recommendations | \$ 43,399 |

CLXXX - COLUMBIA

Columbia Total

Total Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Current | Noncurrent | Total | Current | Noncurrent | Total | % Change in Budget |
|---|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|--------------------|
| Revenue: | | | | | | | |
| Direct Tuition | 89,150,268 | (245,648,917) | (156,498,649) | 111,776,867 | (245,357,714) | (133,580,847) | -14.64% |
| Undergraduate Tuition - Resident | 150,185,747 | 0 | 150,185,747 | 157,872,975 | 0 | 157,872,975 | 5.12% |
| Undergraduate Tuition - Non-Resident | 236,874,472 | 0 | 236,874,472 | 251,682,627 | 0 | 251,682,627 | 6.25% |
| Graduate | 67,360,411 | 0 | 67,360,411 | 69,337,882 | 0 | 69,337,882 | 2.94% |
| <i>Total Tuition</i> | 543,570,898 | (245,648,917) | 297,921,981 | 590,670,351 | (245,357,714) | 345,312,637 | 15.91% |
| Tuition Discounting | 135,000,000 | 0 | 135,000,000 | 135,000,000 | 0 | 135,000,000 | 0.00% |
| Total Fees | 65,196,061 | 0 | 65,196,061 | 67,444,571 | 0 | 67,444,571 | 3.45% |
| General State Appropriations | 0 | 0 | 0 | 228,145,099 | 0 | 228,145,099 | 0.00% |
| Direct State Appropriations | 268,065,956 | 1,500,000 | 269,565,956 | 92,601,313 | 15,200,000 | 107,801,313 | -60.01% |
| Indirect Cost Recovery (IDC) Revenue | 33,644,063 | 0 | 33,644,063 | 36,325,687 | 0 | 36,325,687 | 7.97% |
| Grants, Contracts & Gifts | 330,996,289 | 15,425,392 | 346,421,681 | 373,592,886 | 23,683,019 | 397,275,905 | 14.68% |
| Sales, Services & Other | 256,549,813 | (7,589,895) | 248,959,918 | 282,081,015 | 4,365,282 | 286,446,297 | 15.06% |
| Total Revenue | 1,633,023,080 | (236,313,420) | 1,396,709,660 | 1,805,860,922 | (202,109,413) | 1,603,751,509 | 14.82% |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (588,347,042) | (671,904) | (589,018,946) | (648,776,169) | (665,711) | (649,441,880) | 10.26% |
| Fringe Benefits | (205,230,868) | (45,610,258) | (250,841,126) | (217,598,836) | (34,169,283) | (251,768,119) | 0.37% |
| <i>Subtotal Personnel</i> | <i>(793,577,910)</i> | <i>(46,282,162)</i> | <i>(839,860,072)</i> | <i>(866,375,005)</i> | <i>(34,834,994)</i> | <i>(901,209,999)</i> | 7.30% |
| Services | (164,825,589) | (5,231,939) | (170,057,528) | (202,866,581) | (3,779,762) | (206,646,343) | 21.52% |
| Travel | (14,473,548) | 0 | (14,473,548) | (13,338,635) | 0 | (13,338,635) | -7.84% |
| Utilities | (37,620,698) | 223,523 | (37,397,175) | (38,276,619) | 0 | (38,276,619) | 2.35% |
| Supplies | (52,026,286) | 413,548 | (51,612,738) | (56,243,659) | 542,057 | (55,701,602) | 7.92% |
| Tuition Discounting Costs | (135,000,000) | 0 | (135,000,000) | (135,000,000) | 0 | (135,000,000) | 0.00% |
| Rents, Fixed Charges and Equipment | (98,593,575) | 15,480,068 | (83,113,507) | (126,462,870) | 17,825,996 | (108,636,874) | 30.71% |
| Scholarships | (140,335,456) | 278,000,000 | 137,664,544 | (149,644,019) | 278,000,000 | 128,355,981 | 6.76% |
| Contingencies | (197,139,199) | 0 | (197,139,199) | (127,352,512) | 0 | (127,352,512) | -35.40% |
| Renovations | (511,459) | 76,720,123 | 76,208,664 | (20,588) | 62,720,461 | 62,699,873 | 17.73% |
| Debt Service | (275,000) | (18,061,788) | (18,336,788) | (30,000) | (17,448,531) | (17,478,531) | -4.68% |
| Other Strategic Contributions | (4,254,671) | 0 | (4,254,671) | (4,529,725) | 0 | (4,529,725) | 6.46% |
| Depreciation Expense | 0 | (73,910,368) | (73,910,368) | 0 | (78,000,294) | (78,000,294) | 5.53% |
| Other Charges | (66,091,535) | (5,468) | (66,097,003) | (71,449,440) | (10,028) | (71,459,468) | 8.11% |
| <i>Subtotal Non-Personnel</i> | <i>(911,147,016)</i> | <i>273,627,699</i> | <i>(637,519,317)</i> | <i>(925,214,648)</i> | <i>259,849,899</i> | <i>(665,364,749)</i> | 4.37% |
| Total Direct Expenses | (1,704,724,926) | 227,345,537 | (1,477,379,389) | (1,791,589,653) | 225,014,905 | (1,566,574,748) | 6.04% |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 72,480,351 | 2,861,809 | 75,342,160 | 72,578,413 | 3,325,452 | 75,903,865 | 0.75% |
| Net Transfers | (172,871) | 172,871 | 0 | (27,660,412) | 27,660,412 | 0 | 0.00% |
| Total Contras & Transfers | 72,307,480 | 3,034,680 | 75,342,160 | 44,918,001 | 30,985,864 | 75,903,865 | 0.75% |
| Margin (Change in Fund Balance) | | | | | | | |
| Prior to Support Unit Allocations | 605,634 | (5,933,203) | (5,327,569) | 59,189,270 | 53,891,356 | 113,080,626 | 2222.56% |
| Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | | | | | | | |
| After Support Unit Allocations | 605,634 | (5,933,203) | (5,327,569) | 59,189,270 | 53,891,356 | 113,080,626 | 2222.56% |
| Model Allocations: | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | (128,231,051) | 0 | (128,231,051) | (136,561,657) | 0 | (136,561,657) | 6.50% |
| Subvention | 96,332,261 | 0 | 96,332,261 | 102,145,854 | 0 | 102,145,854 | 6.03% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>(31,898,790)</i> | <i>0</i> | <i>(31,898,790)</i> | <i>(34,415,803)</i> | <i>0</i> | <i>(34,415,803)</i> | -7.89% |
| Strategic Initiative Funding | 31,898,790 | 0 | 31,898,790 | 34,415,803 | 0 | 34,415,803 | 7.89% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | | | | | | | |
| After Model Allocations | 605,634 | (5,933,203) | (5,327,569) | 59,189,270 | 53,891,356 | 113,080,626 | 2222.56% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | (58,343,136) | 0 | (58,343,136) | 0.00% |
| Margin (Change in Fund Balance) | 605,634 | (5,933,203) | (5,327,569) | 846,134 | 53,891,356 | 54,737,490 | 1127.44% |

CLXXX - COLUMBIA
Columbia Total
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|------------------------|-----------------------|----------------------|------------------------|------------------------|-----------------------|----------------------|------------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | (0) | 0 | 0 | (0) | 0.00% |
| Direct Tuition | 58,542,434 | 30,607,834 | 0 | 89,150,268 | 71,746,813 | 40,030,054 | 0 | 111,776,867 | 25.38% |
| Undergraduate Tuition - Resident | 150,185,747 | 0 | 0 | 150,185,747 | 157,872,975 | 0 | 0 | 157,872,975 | 5.12% |
| Undergraduate Tuition - Non-Resident | 236,874,472 | 0 | 0 | 236,874,472 | 251,682,627 | 0 | 0 | 251,682,627 | 6.25% |
| Graduate | 67,360,411 | 0 | 0 | 67,360,411 | 69,337,882 | 0 | 0 | 69,337,882 | 2.94% |
| <i>Total Tuition</i> | 512,963,064 | 30,607,834 | 0 | 543,570,898 | 550,640,297 | 40,030,054 | 0 | 590,670,351 | 8.66% |
| Tuition Discounting | 135,000,000 | 0 | 0 | 135,000,000 | 135,000,000 | 0 | 0 | 135,000,000 | 0.00% |
| Total Fees | 44,698,592 | 20,302,469 | 195,000 | 65,196,061 | 45,674,100 | 21,575,471 | 195,000 | 67,444,571 | 3.45% |
| General State Appropriations | 0 | 0 | 0 | 0 | 228,145,099 | 0 | 0 | 228,145,099 | 0.00% |
| Direct State Appropriations | 264,053,991 | 1,085,000 | 2,926,965 | 268,065,956 | 66,212,759 | 5,585,000 | 20,803,554 | 92,601,313 | -65.46% |
| Indirect Cost Recovery (IDC) Revenue | 310,000 | 33,334,063 | 0 | 33,644,063 | 9,545,886 | 26,779,801 | 0 | 36,325,687 | 7.97% |
| Grants, Contracts & Gifts | 1,145,174 | 23,742,370 | 306,108,745 | 330,996,289 | 1,171,631 | 27,147,984 | 345,273,271 | 373,592,886 | 12.87% |
| Sales, Services & Other | 12,229,190 | 240,213,219 | 4,107,404 | 256,549,813 | 13,716,205 | 264,710,444 | 3,654,366 | 282,081,015 | 9.95% |
| Total Revenue | 970,400,011 | 349,284,955 | 313,338,114 | 1,633,023,080 | 1,050,105,977 | 385,828,754 | 369,926,191 | 1,805,860,922 | 10.58% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (403,150,064) | (102,240,495) | (82,956,483) | (588,347,042) | (446,718,429) | (112,480,476) | (89,577,264) | (648,776,169) | 10.27% |
| Fringe Benefits | (151,028,233) | (31,633,923) | (22,568,712) | (205,230,868) | (159,505,613) | (34,561,597) | (23,531,626) | (217,598,836) | 6.03% |
| <i>Subtotal Personnel</i> | <i>(554,178,297)</i> | <i>(133,874,418)</i> | <i>(105,525,195)</i> | <i>(793,577,910)</i> | <i>(606,224,042)</i> | <i>(147,042,073)</i> | <i>(113,108,890)</i> | <i>(866,375,005)</i> | <i>9.17%</i> |
| Services | (63,683,373) | (62,369,599) | (38,772,617) | (164,825,589) | (78,554,570) | (80,069,566) | (44,242,445) | (202,866,581) | 23.08% |
| Travel | (5,749,130) | (3,724,633) | (4,999,785) | (14,473,548) | (5,563,450) | (3,979,951) | (3,795,234) | (13,338,635) | -7.84% |
| Utilities | (23,761,970) | (13,854,120) | (4,608) | (37,620,698) | (25,205,656) | (13,068,083) | (2,880) | (38,276,619) | 1.74% |
| Supplies | (22,752,740) | (20,624,923) | (8,648,623) | (52,026,286) | (24,681,532) | (21,181,078) | (10,381,049) | (56,243,659) | 8.11% |
| Tuition Discounting Costs | (135,000,000) | 0 | 0 | (135,000,000) | (135,000,000) | 0 | 0 | (135,000,000) | 0.00% |
| Rents, Fixed Charges and Equipment | (28,962,914) | (31,037,499) | (38,593,162) | (98,593,575) | (32,995,789) | (31,304,989) | (62,162,092) | (126,462,870) | 28.27% |
| Scholarships | (23,428,793) | (29,893,164) | (87,013,499) | (140,335,456) | (29,784,903) | (34,181,150) | (85,677,966) | (149,644,019) | 6.63% |
| Contingencies | (182,486,746) | (7,137,521) | (7,514,932) | (197,139,199) | (96,570,350) | (8,222,174) | (22,559,988) | (127,352,512) | -35.40% |
| Renovations | (20,678) | (470,000) | (20,781) | (511,459) | (20,678) | 0 | 90 | (20,588) | -95.97% |
| Debt Service | (30,000) | (245,000) | 0 | (275,000) | (30,000) | 0 | 0 | (30,000) | -89.09% |
| Other Strategic Contributions | 0 | (4,254,671) | 0 | (4,254,671) | (275,054) | (4,254,671) | 0 | (4,529,725) | 6.46% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (428,148) | (35,147,159) | (30,516,228) | (66,091,535) | (427,448) | (36,608,522) | (34,413,470) | (71,449,440) | 8.11% |
| <i>Subtotal Non-Personnel</i> | <i>(486,304,492)</i> | <i>(208,758,289)</i> | <i>(216,084,235)</i> | <i>(911,147,016)</i> | <i>(429,109,430)</i> | <i>(232,870,184)</i> | <i>(263,235,034)</i> | <i>(925,214,648)</i> | <i>1.54%</i> |
| Total Direct Expenses | (1,040,482,789) | (342,632,707) | (321,609,430) | (1,704,724,926) | (1,035,333,472) | (379,912,257) | (376,343,924) | (1,791,589,653) | 5.10% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 46,030,164 | 26,287,376 | 162,811 | 72,480,351 | 42,549,662 | 29,865,940 | 162,811 | 72,578,413 | 0.14% |
| Net Transfers | 24,052,614 | (32,333,990) | 8,108,505 | (172,871) | 1,020,969 | (34,936,303) | 6,254,922 | (27,660,412) | -15900.61% |
| Total Contras & Transfers | 70,082,778 | (6,046,614) | 8,271,316 | 72,307,480 | 43,570,631 | (5,070,363) | 6,417,733 | 44,918,001 | -37.88% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 0 | 605,634 | 0 | 605,634 | 58,343,136 | 846,134 | 0 | 59,189,270 | 9673.11% |
| Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 605,634 | 0 | 605,634 | 58,343,136 | 846,134 | 0 | 59,189,270 | 9673.11% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | (128,231,051) | 0 | 0 | (128,231,051) | (136,561,657) | 0 | 0 | (136,561,657) | 6.50% |
| Subvention | 96,332,261 | 0 | 0 | 96,332,261 | 102,145,854 | 0 | 0 | 102,145,854 | 6.03% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>(31,898,790)</i> | <i>0</i> | <i>0</i> | <i>(31,898,790)</i> | <i>(34,415,803)</i> | <i>0</i> | <i>0</i> | <i>(34,415,803)</i> | <i>-7.89%</i> |
| Strategic Initiative Funding | 31,898,790 | 0 | 0 | 31,898,790 | 34,415,803 | 0 | 0 | 34,415,803 | 7.89% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 605,634 | 0 | 605,634 | 58,343,136 | 846,134 | 0 | 59,189,270 | 9673.11% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (58,343,136) | 0 | 0 | (58,343,136) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 605,634 | 0 | 605,634 | 0 | 846,134 | 0 | 846,134 | 39.71% |

| CLXXX - COLUMBIA | | | | | | | | | |
|---|---------------|--------------------|---------------|---------------|---------------------------|--------------------|---------------|---------------|--------------------|
| Academic Units Summary | | | | | | | | | |
| Current Funds Summary | | | | | | | | | |
| FY2024-25 ORIGINAL BUDGET | | | | | FY2025-26 PROPOSED BUDGET | | | | |
| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
| Revenue: | | | | | | | | | |
| Budget Transfers | 3,912,417 | 0 | 0 | 3,912,417 | 7,588,135 | 0 | 0 | 7,588,135 | 93.95% |
| Direct Tuition | 40,738,280 | 409,300 | 0 | 41,147,580 | 42,520,691 | 409,300 | 0 | 42,929,991 | 4.33% |
| Undergraduate Tuition - Resident | 150,185,747 | 0 | 0 | 150,185,747 | 157,872,975 | 0 | 0 | 157,872,975 | 5.12% |
| Undergraduate Tuition - Non-Resident | 236,874,472 | 0 | 0 | 236,874,472 | 251,682,627 | 0 | 0 | 251,682,627 | 6.25% |
| Graduate | 67,360,411 | 0 | 0 | 67,360,411 | 69,337,882 | 0 | 0 | 69,337,882 | 2.94% |
| Total Tuition | 495,158,910 | 409,300 | 0 | 495,568,210 | 521,414,174 | 409,300 | 0 | 521,823,474 | 5.30% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 43,132,465 | 729,221 | 195,000 | 44,056,686 | 43,980,973 | 759,221 | 195,000 | 44,935,194 | 1.99% |
| General State Appropriations | 227,430,418 | 0 | 0 | 227,430,418 | 228,145,099 | 0 | 0 | 228,145,099 | 0.31% |
| Direct State Appropriations | 18,331,839 | 0 | 2,926,965 | 21,258,804 | 31,843,579 | 0 | 4,169,613 | 36,013,192 | 69.40% |
| Indirect Cost Recovery (IDC) Revenue | 13,370,198 | 20,698,211 | 0 | 34,068,409 | 13,430,198 | 22,775,880 | 0 | 36,206,078 | 6.27% |
| Grants, Contracts & Gifts | 750,886 | 1,251,962 | 191,364,689 | 193,367,537 | 815,886 | 971,976 | 218,150,854 | 219,938,716 | 13.74% |
| Sales, Services & Other | 1,113,867 | 5,099,164 | 896,876 | 7,109,907 | 1,412,423 | 6,014,414 | 837,394 | 8,264,231 | 16.24% |
| Total Revenue | 803,201,000 | 28,187,858 | 195,383,530 | 1,026,772,388 | 848,630,467 | 30,930,791 | 223,352,861 | 1,102,914,119 | 7.42% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (261,828,670) | (13,983,782) | (76,544,676) | (352,357,128) | (293,647,662) | (14,532,599) | (83,925,576) | (392,105,837) | 11.28% |
| Fringe Benefits | (97,913,449) | (4,004,003) | (21,223,530) | (123,140,982) | (101,100,113) | (3,774,142) | (22,213,214) | (127,087,469) | 3.20% |
| Subtotal Personnel | (359,742,119) | (17,987,785) | (97,768,206) | (475,498,110) | (394,747,775) | (18,306,741) | (106,138,790) | (519,193,306) | 9.19% |
| Services | (9,728,791) | (7,427,174) | (34,975,135) | (52,131,100) | (11,222,325) | (7,541,800) | (41,895,778) | (60,659,903) | 16.36% |
| Travel | (3,959,994) | (1,575,575) | (4,656,726) | (10,192,295) | (3,367,884) | (1,927,053) | (3,471,108) | (8,766,045) | -13.99% |
| Utilities | 0 | (125,321) | (1,880) | (127,201) | (500) | (5,321) | (1,880) | (7,701) | -93.95% |
| Supplies | (12,592,370) | (4,914,282) | (8,176,726) | (25,683,378) | (14,449,618) | (5,164,891) | (9,882,953) | (29,497,462) | 14.85% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (4,952,107) | (3,320,444) | (10,928,898) | (19,201,449) | (6,953,813) | (3,641,219) | (20,643,618) | (31,238,650) | 62.69% |
| Scholarships | (5,316,294) | (4,865,940) | (10,165,478) | (20,347,712) | (9,877,277) | (6,590,440) | (8,395,111) | (24,862,828) | 22.19% |
| Contingencies | (44,821,745) | (621,524) | (2,115,750) | (47,559,019) | (6,291,442) | (2,963,127) | (2,142,052) | (11,396,621) | -76.04% |
| Renovations | (20,678) | 0 | (20,781) | (41,459) | (20,678) | 0 | 90 | (20,588) | -50.34% |
| Debt Service | (30,000) | 0 | 0 | (30,000) | (30,000) | 0 | 0 | (30,000) | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (148,110) | (92,055) | (29,692,795) | (29,932,960) | (148,110) | (199,055) | (33,706,754) | (34,053,919) | 13.77% |
| Subtotal Non-Personnel | (81,570,089) | (22,942,315) | (100,734,169) | (205,246,573) | (52,361,647) | (28,032,906) | (120,139,164) | (200,533,717) | -2.30% |
| Total Direct Expenses | (441,312,208) | (40,930,100) | (198,502,375) | (680,744,683) | (447,109,422) | (46,339,647) | (226,277,954) | (719,727,023) | 5.73% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 2,088,481 | 831,740 | 61,311 | 2,981,532 | 1,713,832 | 901,500 | 61,311 | 2,676,643 | -10.23% |
| Net Transfers | (789,237) | 12,568,264 | 3,057,534 | 14,836,561 | (3,056,191) | 13,660,263 | 2,863,782 | 13,467,854 | -9.23% |
| Total Contras & Transfers | 1,299,244 | 13,400,004 | 3,118,845 | 17,818,093 | (1,342,359) | 14,561,763 | 2,925,093 | 16,144,497 | -9.39% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 363,188,036 | 657,762 | 0 | 363,845,798 | 400,178,686 | (847,093) | 0 | 399,331,593 | 9.75% |
| Support Unit Allocations | (334,688,786) | 0 | 0 | (334,688,786) | (351,951,439) | 0 | 0 | (351,951,439) | 5.16% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 28,499,250 | 657,762 | 0 | 29,157,012 | 48,227,247 | (847,093) | 0 | 47,380,154 | 62.50% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | (128,231,051) | 0 | 0 | (128,231,051) | (136,561,657) | 0 | 0 | (136,561,657) | 6.50% |
| Subvention | 96,332,261 | 0 | 0 | 96,332,261 | 102,145,854 | 0 | 0 | 102,145,854 | 6.03% |
| Net Funding From / (To) Other Academic Units | (31,898,790) | 0 | 0 | (31,898,790) | (34,415,803) | 0 | 0 | (34,415,803) | 7.89% |
| Strategic Initiative Funding | 3,399,540 | 0 | 0 | 3,399,540 | 8,480,158 | 0 | 0 | 8,480,158 | 149.45% |
| Total Model Allocations | (28,499,250) | 0 | 0 | (28,499,250) | (25,935,645) | 0 | 0 | (25,935,645) | 9.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 657,762 | 0 | 657,762 | 22,291,603 | (847,093) | 0 | 21,444,510 | 3160.22% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (22,291,603) | 0 | 0 | (22,291,603) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 657,762 | 0 | 657,762 | (0) | (847,093) | 0 | (847,093) | -228.78% |

CL039 - COLLEGE OF EDUCATION

Academic Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Other | | | | Other | | | | % Change in |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|
| | A Funds | Unrestricted | Restricted | Total | A Funds | Unrestricted | Restricted | Total | Budget |
| Revenue: | | | | | | | | | |
| Budget Transfers | 151,014 | 0 | 0 | 151,014 | 405,685 | 0 | 0 | 405,685 | 168.64% |
| Direct Tuition | 3,215,638 | 0 | 0 | 3,215,638 | 3,215,638 | 0 | 0 | 3,215,638 | 0.00% |
| Undergraduate Tuition - Resident | 5,588,587 | 0 | 0 | 5,588,587 | 5,638,076 | 0 | 0 | 5,638,076 | 0.89% |
| Undergraduate Tuition - Non-Resident | 3,422,315 | 0 | 0 | 3,422,315 | 3,799,704 | 0 | 0 | 3,799,704 | 11.03% |
| Graduate | 7,600,000 | 0 | 0 | 7,600,000 | 8,062,270 | 0 | 0 | 8,062,270 | 6.08% |
| Total Tuition | 19,826,540 | 0 | 0 | 19,826,540 | 20,715,688 | 0 | 0 | 20,715,688 | 4.48% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 1,160,649 | 714,221 | 195,000 | 2,069,870 | 1,020,578 | 714,221 | 195,000 | 1,929,799 | -6.77% |
| General State Appropriations | 15,685,193 | 0 | 0 | 15,685,193 | 15,251,014 | 0 | 0 | 15,251,014 | -2.77% |
| Direct State Appropriations | 0 | 0 | 2,010,064 | 2,010,064 | 0 | 0 | 2,010,064 | 2,010,064 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 227,877 | 195,989 | 0 | 423,866 | 227,877 | 972,123 | 0 | 1,200,000 | 183.11% |
| Grants, Contracts & Gifts | 0 | 0 | 27,504,653 | 27,504,653 | 0 | 0 | 27,504,653 | 27,504,653 | 0.00% |
| Sales, Services & Other | 0 | 169,670 | 5,000 | 174,670 | 0 | 1,159,750 | 5,000 | 1,164,750 | 566.83% |
| Total Revenue | 37,051,273 | 1,079,880 | 29,714,717 | 67,845,870 | 37,620,843 | 2,846,094 | 29,714,717 | 70,181,654 | 3.44% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (15,950,637) | (309,009) | (12,897,910) | (29,157,556) | (14,263,231) | (510,009) | (12,897,910) | (27,671,150) | -5.10% |
| Fringe Benefits | (5,141,959) | (65,940) | (4,744,377) | (9,952,276) | (5,199,258) | (130,940) | (4,744,377) | (10,074,575) | 1.23% |
| Subtotal Personnel | (21,092,596) | (374,949) | (17,642,287) | (39,109,832) | (19,462,488) | (640,949) | (17,642,287) | (37,745,724) | -3.49% |
| Services | (188,025) | (137,049) | (7,003,085) | (7,328,159) | (188,025) | (142,049) | (7,003,085) | (7,333,159) | 0.07% |
| Travel | (46,500) | (122,486) | (849,648) | (1,018,634) | (30,500) | (122,486) | (849,648) | (1,002,634) | -1.57% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (36,424) | (118,070) | (129,865) | (284,359) | (27,700) | (158,070) | (129,865) | (315,635) | 11.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (43,321) | (22,666) | (2,057,024) | (2,123,011) | (37,500) | (22,666) | (2,057,024) | (2,117,190) | -0.27% |
| Scholarships | (52,500) | (74,768) | (771,100) | (898,368) | (50,000) | (74,768) | (771,100) | (895,868) | -0.28% |
| Contingencies | (1,722,896) | (491,524) | 0 | (2,214,420) | (3,270,632) | (1,946,738) | 0 | (5,217,370) | 135.61% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (110) | 0 | (1,916,076) | (1,916,186) | (110) | 0 | (1,916,076) | (1,916,186) | 0.00% |
| Subtotal Non-Personnel | (2,089,776) | (966,563) | (12,726,798) | (15,783,137) | (3,604,467) | (2,466,777) | (12,726,798) | (18,798,042) | 19.10% |
| Total Direct Expenses | (23,182,372) | (1,341,512) | (30,369,085) | (54,892,969) | (23,066,955) | (3,107,726) | (30,369,085) | (56,543,766) | 3.01% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 303,332 | 0 | 0 | 303,332 | 3,332 | 0 | 0 | 3,332 | -98.90% |
| Net Transfers | 0 | 261,632 | 654,368 | 916,000 | 0 | 261,632 | 654,368 | 916,000 | 0.00% |
| Total Contras & Transfers | 303,332 | 261,632 | 654,368 | 1,219,332 | 3,332 | 261,632 | 654,368 | 919,332 | -24.60% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 14,172,233 | 0 | 0 | 14,172,233 | 14,557,219 | 0 | 0 | 14,557,219 | 2.72% |
| Support Unit Allocations | (21,054,431) | 0 | 0 | (21,054,431) | (18,543,295) | 0 | 0 | (18,543,295) | -11.93% |
| Margin (Change in Fund Balance) After Support Unit Allocations | (6,882,198) | 0 | 0 | (6,882,198) | (3,986,076) | 0 | 0 | (3,986,076) | 42.08% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 250,000 | 0 | 0 | 250,000 | 0 | 0 | 0 | 0 | -100.00% |
| Participation Fee Payment | (6,065,685) | 0 | 0 | (6,065,685) | (6,438,844) | 0 | 0 | (6,438,844) | 6.15% |
| Subvention | 12,682,216 | 0 | 0 | 12,682,216 | 8,735,854 | 0 | 0 | 8,735,854 | -31.12% |
| Net Funding From / (To) Other Academic Units | 6,866,531 | 0 | 0 | 6,866,531 | 2,297,010 | 0 | 0 | 2,297,010 | -66.55% |
| Strategic Initiative Funding | 15,667 | 0 | 0 | 15,667 | 283,221 | 0 | 0 | 283,221 | 1707.76% |
| Total Model Allocations | 6,882,198 | 0 | 0 | 6,882,198 | 2,580,231 | 0 | 0 | 2,580,231 | -62.51% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | (1,405,845) | 0 | 0 | (1,405,845) | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 1,405,845 | 0 | 0 | 1,405,845 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) | 0.00% |

Academic Unit
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|---|--------------|--------------------|--------------|---------------|--------------|--------------------|--------------|---------------|--------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 297,184 | 0 | 0 | 297,184 | 860,896 | 0 | 0 | 860,896 | 189.68% |
| Direct Tuition | 1,624,119 | 0 | 0 | 1,624,119 | 1,731,297 | 0 | 0 | 1,731,297 | 6.60% |
| Undergraduate Tuition - Resident | 14,821,460 | 0 | 0 | 14,821,460 | 15,482,471 | 0 | 0 | 15,482,471 | 4.46% |
| Undergraduate Tuition - Non-Resident | 13,995,957 | 0 | 0 | 13,995,957 | 14,338,160 | 0 | 0 | 14,338,160 | 2.45% |
| Graduate | 3,006,876 | 0 | 0 | 3,006,876 | 3,211,515 | 0 | 0 | 3,211,515 | 6.81% |
| Total Tuition | 33,448,412 | 0 | 0 | 33,448,412 | 34,763,443 | 0 | 0 | 34,763,443 | 3.93% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 9,752,134 | 0 | 0 | 9,752,134 | 9,750,340 | 0 | 0 | 9,750,340 | -0.02% |
| General State Appropriations | 34,478,310 | 0 | 0 | 34,478,310 | 35,854,830 | 0 | 0 | 35,854,830 | 3.99% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 2,339,750 | 0 | 0 | 2,339,750 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 3,071,025 | 7,955,368 | 0 | 11,026,393 | 3,071,025 | 8,655,368 | 0 | 11,726,393 | 6.35% |
| Grants, Contracts & Gifts | 0 | 851,522 | 47,170,840 | 48,022,362 | 0 | 150,000 | 61,050,731 | 61,200,731 | 27.44% |
| Sales, Services & Other | 0 | 859,891 | 131,582 | 991,473 | 0 | 299,185 | 85,000 | 384,185 | -61.25% |
| Total Revenue | 81,047,065 | 9,666,781 | 47,302,422 | 138,016,268 | 86,640,284 | 9,104,553 | 61,135,731 | 156,880,568 | 13.67% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (30,310,698) | (3,880,543) | (13,813,626) | (48,004,867) | (32,012,749) | (4,449,456) | (18,086,866) | (54,549,071) | 13.63% |
| Fringe Benefits | (10,126,180) | (1,493,794) | (2,335,531) | (13,955,505) | (10,577,504) | (1,147,039) | (3,150,395) | (14,874,938) | 6.59% |
| Subtotal Personnel | (40,436,878) | (5,374,337) | (16,149,157) | (61,960,372) | (42,590,253) | (5,596,495) | (21,237,261) | (69,424,009) | 12.05% |
| Services | (419,113) | (1,206,487) | (10,845,591) | (12,471,191) | (995,113) | (856,526) | (13,897,174) | (15,748,813) | 26.28% |
| Travel | (217,376) | (327,156) | (1,648,264) | (2,192,796) | (205,626) | (227,156) | (540,610) | (973,392) | -55.61% |
| Utilities | 0 | (120,000) | 0 | (120,000) | 0 | 0 | 0 | 0 | -100.00% |
| Supplies | (1,011,847) | (800,224) | (1,752,458) | (3,564,529) | (1,011,847) | (1,640,726) | (2,852,866) | (5,505,439) | 54.45% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (327,654) | (1,221,446) | (1,613,219) | (3,162,319) | (532,654) | (1,576,475) | (8,067,313) | (10,176,442) | 221.80% |
| Scholarships | (760,486) | (616,322) | (3,095,312) | (4,472,120) | (760,486) | (414,822) | (699,945) | (1,875,253) | -58.07% |
| Contingencies | (2,557,049) | (50,000) | (2,114,450) | (4,721,499) | 1,788,264 | 0 | (2,140,652) | (352,388) | -92.54% |
| Renovations | 0 | 0 | (20,781) | (20,781) | 0 | 0 | 90 | 90 | -100.43% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | (10,063,190) | (10,063,190) | 0 | 0 | (11,700,000) | (11,700,000) | 16.27% |
| Subtotal Non-Personnel | (5,293,525) | (4,341,635) | (31,153,265) | (40,788,425) | (1,717,462) | (4,715,705) | (39,898,470) | (46,331,637) | 13.59% |
| Total Direct Expenses | (45,730,403) | (9,715,972) | (47,302,422) | (102,748,797) | (44,307,715) | (10,312,200) | (61,135,731) | (115,755,646) | 12.66% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 457,887 | 49,191 | 0 | 507,078 | (1,718,121) | 1,207,647 | 0 | (510,474) | -200.67% |
| Total Contrs & Transfers | 457,887 | 49,191 | 0 | 507,078 | (1,718,121) | 1,207,647 | 0 | (510,474) | -200.67% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 35,774,549 | 0 | 0 | 35,774,549 | 40,614,448 | 0 | 0 | 40,614,448 | 13.53% |
| Support Unit Allocations | (38,856,940) | 0 | 0 | (38,856,940) | (45,403,073) | 0 | 0 | (45,403,073) | 16.85% |
| Margin (Change in Fund Balance) After Support Unit Allocations | (3,082,391) | 0 | 0 | (3,082,391) | (4,788,625) | 0 | 0 | (4,788,625) | -55.35% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 3,000,000 | 0 | 0 | 3,000,000 | 0 | 0 | 0 | 0 | -100.00% |
| Participation Fee Payment | (13,408,585) | 0 | 0 | (13,408,585) | (13,884,167) | 0 | 0 | (13,884,167) | 3.55% |
| Subvention | 11,490,976 | 0 | 0 | 11,490,976 | 18,932,761 | 0 | 0 | 18,932,761 | 64.76% |
| Net Funding From / (To) Other Academic Units | 1,082,391 | 0 | 0 | 1,082,391 | 5,048,594 | 0 | 0 | 5,048,594 | 366.43% |
| Strategic Initiative Funding | 2,000,000 | 0 | 0 | 2,000,000 | 2,288,748 | 0 | 0 | 2,288,748 | 14.44% |
| Total Model Allocations | 3,082,391 | 0 | 0 | 3,082,391 | 7,337,342 | 0 | 0 | 7,337,342 | 138.04% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 2,548,717 | 0 | 0 | 2,548,717 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (2,548,717) | 0 | 0 | (2,548,717) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

CL037 - COLLEGE OF HOSP RETAIL SPORT MGMT

Academic Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|--------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 149,283 | 0 | 0 | 149,283 | 385,291 | 0 | 0 | 385,291 | 158.09% |
| Direct Tuition | 6,087,580 | 0 | 0 | 6,087,580 | 6,087,580 | 0 | 0 | 6,087,580 | 0.00% |
| Undergraduate Tuition - Resident | 9,693,356 | 0 | 0 | 9,693,356 | 10,012,748 | 0 | 0 | 10,012,748 | 3.29% |
| Undergraduate Tuition - Non-Resident | 24,647,690 | 0 | 0 | 24,647,690 | 25,971,007 | 0 | 0 | 25,971,007 | 5.37% |
| Graduate | 1,365,000 | 0 | 0 | 1,365,000 | 1,617,759 | 0 | 0 | 1,617,759 | 18.52% |
| <i>Total Tuition</i> | 41,793,626 | 0 | 0 | 41,793,626 | 43,689,095 | 0 | 0 | 43,689,095 | 4.54% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 2,042,500 | 0 | 0 | 2,042,500 | 2,042,500 | 0 | 0 | 2,042,500 | 0.00% |
| General State Appropriations | 10,788,914 | 0 | 0 | 10,788,914 | 10,743,891 | 0 | 0 | 10,743,891 | -0.42% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 74,126 | 28,963 | 0 | 103,089 | 74,126 | 0 | 0 | 74,126 | -28.10% |
| Grants, Contracts & Gifts | 2,000 | 2,450 | 976,470 | 980,920 | 2,000 | 2,450 | 976,470 | 980,920 | 0.00% |
| Sales, Services & Other | 340,000 | 617,600 | 82,053 | 1,039,653 | 340,000 | 617,600 | 82,053 | 1,039,653 | 0.00% |
| Total Revenue | 55,190,449 | 649,013 | 1,058,523 | 56,897,985 | 57,276,903 | 620,050 | 1,058,523 | 58,955,476 | 3.62% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (10,289,440) | (267,550) | (558,076) | (11,115,066) | (11,031,422) | (402,550) | (558,076) | (11,992,048) | 7.89% |
| Fringe Benefits | (3,965,346) | (43,000) | (103,548) | (4,111,894) | (3,316,485) | (123,000) | (103,548) | (3,543,033) | -13.83% |
| <i>Subtotal Personnel</i> | <i>(14,254,786)</i> | <i>(310,550)</i> | <i>(661,624)</i> | <i>(15,226,960)</i> | <i>(14,347,908)</i> | <i>(525,550)</i> | <i>(661,624)</i> | <i>(15,535,082)</i> | 2.02% |
| Services | (753,855) | (334,135) | (169,510) | (1,257,500) | (795,855) | (609,135) | (169,510) | (1,574,500) | 25.21% |
| Travel | (467,950) | (77,363) | (29,133) | (574,446) | (539,015) | (116,863) | (29,133) | (685,011) | 19.25% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (1,052,565) | (82,900) | (7,712) | (1,143,177) | (1,041,735) | (59,937) | (7,712) | (1,109,384) | -2.96% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (348,615) | (29,850) | (71,817) | (450,282) | (353,615) | (44,350) | (71,817) | (469,782) | 4.33% |
| Scholarships | (291,000) | (83,250) | (22,500) | (396,750) | (256,000) | (183,250) | (22,500) | (461,750) | 16.38% |
| Contingencies | (5,189,719) | 0 | 0 | (5,189,719) | (5,409,653) | 0 | 0 | (5,409,653) | 4.24% |
| Renovations | (20,678) | 0 | 0 | (20,678) | (20,678) | 0 | 0 | (20,678) | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (2,500) | 0 | (86,227) | (88,727) | (2,500) | 0 | (86,227) | (88,727) | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(8,126,882)</i> | <i>(607,498)</i> | <i>(386,899)</i> | <i>(9,121,279)</i> | <i>(8,419,051)</i> | <i>(1,013,535)</i> | <i>(386,899)</i> | <i>(9,819,485)</i> | 7.65% |
| Total Direct Expenses | (22,381,668) | (918,048) | (1,048,523) | (24,348,239) | (22,766,959) | (1,539,085) | (1,048,523) | (25,354,567) | 4.13% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 60,000 | 6,500 | 0 | 66,500 | 60,000 | 16,500 | 0 | 76,500 | 15.04% |
| Net Transfers | (660,000) | 262,535 | (10,000) | (407,465) | (660,000) | 102,535 | (10,000) | (567,465) | -39.27% |
| Total Contras & Transfers | (600,000) | 269,035 | (10,000) | (340,965) | (600,000) | 119,035 | (10,000) | (490,965) | -43.99% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 32,208,781 | 0 | 0 | 32,208,781 | 33,909,944 | (800,000) | 0 | 33,109,944 | 2.80% |
| Support Unit Allocations | (18,232,960) | 0 | 0 | (18,232,960) | (20,587,979) | 0 | 0 | (20,587,979) | 12.92% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 13,975,821 | 0 | 0 | 13,975,821 | 13,321,966 | (800,000) | 0 | 12,521,966 | -10.40% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | (4,500,000) | 0 | 0 | (4,500,000) | 0 | 0 | 0 | 0 | 100.00% |
| Participation Fee Payment | (9,012,063) | 0 | 0 | (9,012,063) | (12,554,679) | 0 | 0 | (12,554,679) | 39.31% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>(13,512,063)</i> | <i>0</i> | <i>0</i> | <i>(13,512,063)</i> | <i>(12,554,679)</i> | <i>0</i> | <i>0</i> | <i>(12,554,679)</i> | 7.09% |
| Strategic Initiative Funding | (463,758) | 0 | 0 | (463,758) | 136,090 | 0 | 0 | 136,090 | 129.35% |
| Total Model Allocations | (13,975,821) | 0 | 0 | (13,975,821) | (12,418,589) | 0 | 0 | (12,418,589) | 11.14% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 903,377 | (800,000) | 0 | 103,377 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (903,377) | 0 | 0 | (903,377) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | (800,000) | 0 | (800,000) | 0.00% |

CL038 - MOORE SCHOOL OF BUSINESS

Academic Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|---|---------------------|-----------------------|--------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 435,676 | 0 | 0 | 435,676 | 1,169,503 | 0 | 0 | 1,169,503 | 168.43% |
| Direct Tuition | 5,322,544 | 0 | 0 | 5,322,544 | 5,601,346 | 0 | 0 | 5,601,346 | 5.24% |
| Undergraduate Tuition - Resident | 18,508,119 | 0 | 0 | 18,508,119 | 19,116,106 | 0 | 0 | 19,116,106 | 3.28% |
| Undergraduate Tuition - Non-Resident | 55,808,596 | 0 | 0 | 55,808,596 | 59,003,506 | 0 | 0 | 59,003,506 | 5.72% |
| Graduate | 7,843,092 | 0 | 0 | 7,843,092 | 8,377,335 | 0 | 0 | 8,377,335 | 6.81% |
| <i>Total Tuition</i> | 87,482,351 | 0 | 0 | 87,482,351 | 92,098,293 | 0 | 0 | 92,098,293 | 5.28% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 7,576,402 | 0 | 0 | 7,576,402 | 7,528,402 | 0 | 0 | 7,528,402 | -0.63% |
| General State Appropriations | 22,195,102 | 0 | 0 | 22,195,102 | 21,974,129 | 0 | 0 | 21,974,129 | -1.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 116,988 | 0 | 0 | 116,988 | 116,988 | 0 | 0 | 116,988 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 3,454,721 | 3,454,721 | 0 | 0 | 3,454,721 | 3,454,721 | 0.00% |
| Sales, Services & Other | 19,500 | 1,152,600 | 95,000 | 1,267,100 | 0 | 920,600 | 95,000 | 1,015,600 | -19.85% |
| Total Revenue | 117,826,019 | 1,152,600 | 3,549,721 | 122,528,340 | 122,887,316 | 920,600 | 3,549,721 | 127,357,637 | 3.94% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (42,070,089) | (201,000) | (419,331) | (42,690,420) | (50,015,246) | (10,000) | (419,331) | (50,444,577) | 18.16% |
| Fringe Benefits | (13,913,940) | (41,500) | (126,163) | (14,081,603) | (15,033,578) | (500) | (126,163) | (15,160,241) | 7.66% |
| <i>Subtotal Personnel</i> | <i>(55,984,029)</i> | <i>(242,500)</i> | <i>(545,494)</i> | <i>(56,772,023)</i> | <i>(65,048,823)</i> | <i>(10,500)</i> | <i>(545,494)</i> | <i>(65,604,817)</i> | <i>15.56%</i> |
| Services | (1,210,550) | (933,300) | (40,000) | (2,183,850) | (2,703,771) | (933,300) | (40,000) | (3,677,071) | 68.38% |
| Travel | (799,947) | (24,222) | (107,000) | (931,169) | (617,473) | (24,222) | (107,000) | (748,695) | -19.60% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (513,271) | (61,500) | (8,500) | (583,271) | (682,900) | (61,500) | (8,500) | (752,900) | 29.08% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (1,000,504) | (234,500) | (64,000) | (1,299,004) | (1,690,792) | (234,500) | (64,000) | (1,989,292) | 53.14% |
| Scholarships | (506,236) | (80,000) | (2,666,972) | (3,253,208) | (1,000) | (80,000) | (2,666,972) | (2,747,972) | -15.53% |
| Contingencies | (6,902,301) | 0 | 0 | (6,902,301) | 2,758,801 | 0 | 0 | 2,758,801 | -139.97% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | (30,000) | 0 | 0 | (30,000) | (30,000) | 0 | 0 | (30,000) | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | (117,755) | (117,755) | 0 | 0 | (117,755) | (117,755) | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(10,962,809)</i> | <i>(1,333,522)</i> | <i>(3,004,227)</i> | <i>(15,300,558)</i> | <i>(2,967,135)</i> | <i>(1,333,522)</i> | <i>(3,004,227)</i> | <i>(7,304,884)</i> | <i>-52.26%</i> |
| Total Direct Expenses | (66,946,838) | (1,576,022) | (3,549,721) | (72,072,581) | (68,015,958) | (1,344,022) | (3,549,721) | (72,909,701) | 1.16% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 302,149 | 0 | 0 | 302,149 | 305,000 | 0 | 0 | 305,000 | 0.94% |
| Net Transfers | (386,222) | 676,222 | 0 | 290,000 | (386,222) | 676,222 | 0 | 290,000 | 0.00% |
| Total Contras & Transfers | (84,073) | 676,222 | 0 | 592,149 | (81,222) | 676,222 | 0 | 595,000 | 0.48% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| Prior to Support Unit Allocations | 50,795,108 | 252,800 | 0 | 51,047,908 | 54,790,136 | 252,800 | 0 | 55,042,936 | 7.83% |
| Support Unit Allocations | (43,537,505) | 0 | 0 | (43,537,505) | (48,178,676) | 0 | 0 | (48,178,676) | 10.66% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Support Unit Allocations | 7,257,603 | 252,800 | 0 | 7,510,403 | 6,611,460 | 252,800 | 0 | 6,864,260 | -8.60% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | (18,642,379) | 0 | 0 | (18,642,379) | (19,338,482) | 0 | 0 | (19,338,482) | 3.73% |
| Subvention | 11,384,776 | 0 | 0 | 11,384,776 | 13,720,144 | 0 | 0 | 13,720,144 | 20.51% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>(7,257,603)</i> | <i>0</i> | <i>0</i> | <i>(7,257,603)</i> | <i>(5,618,338)</i> | <i>0</i> | <i>0</i> | <i>(5,618,338)</i> | <i>22.59%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 2,325,061 | 0 | 0 | 2,325,061 | 0.00% |
| Total Model Allocations | (7,257,603) | 0 | 0 | (7,257,603) | (3,293,277) | 0 | 0 | (3,293,277) | 54.62% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Model Allocations | 0 | 252,800 | 0 | 252,800 | 3,318,183 | 252,800 | 0 | 3,570,983 | 1312.57% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (3,318,183) | 0 | 0 | (3,318,183) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 252,800 | 0 | 252,800 | 0 | 252,800 | 0 | 252,800 | 0.00% |

CL031 - COLLEGE OF NURSING

Academic Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|--------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 112,527 | 0 | 0 | 112,527 | 360,237 | 0 | 0 | 360,237 | 220.13% |
| Direct Tuition | 3,395,000 | 0 | 0 | 3,395,000 | 4,224,969 | 0 | 0 | 4,224,969 | 24.45% |
| Undergraduate Tuition - Resident | 4,749,272 | 0 | 0 | 4,749,272 | 4,880,341 | 0 | 0 | 4,880,341 | 2.76% |
| Undergraduate Tuition - Non-Resident | 7,367,729 | 0 | 0 | 7,367,729 | 8,023,967 | 0 | 0 | 8,023,967 | 8.91% |
| Graduate | 5,000,000 | 0 | 0 | 5,000,000 | 5,109,206 | 0 | 0 | 5,109,206 | 2.18% |
| Total Tuition | 20,512,001 | 0 | 0 | 20,512,001 | 22,238,483 | 0 | 0 | 22,238,483 | 8.42% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 4,795,000 | 0 | 0 | 4,795,000 | 5,204,953 | 0 | 0 | 5,204,953 | 8.55% |
| General State Appropriations | 10,421,145 | 0 | 0 | 10,421,145 | 11,146,325 | 0 | 0 | 11,146,325 | 6.96% |
| Direct State Appropriations | 0 | 0 | 800,000 | 800,000 | 342,500 | 0 | 1,042,648 | 1,385,148 | 73.14% |
| Indirect Cost Recovery (IDC) Revenue | 80,070 | 800,000 | 0 | 880,070 | 80,070 | 900,445 | 0 | 980,515 | 11.41% |
| Grants, Contracts & Gifts | 0 | 5,000 | 4,703,000 | 4,708,000 | 0 | 20,000 | 4,864,571 | 4,884,571 | 3.75% |
| Sales, Services & Other | 5,000 | 35,000 | 0 | 40,000 | 298,000 | 80,000 | 0 | 378,000 | 845.00% |
| Total Revenue | 35,925,743 | 840,000 | 5,503,000 | 42,268,743 | 39,670,568 | 1,000,445 | 5,907,219 | 46,578,232 | 10.20% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (12,583,076) | (249,000) | (2,448,000) | (15,280,076) | (14,440,640) | (294,000) | (2,408,054) | (17,142,694) | 12.19% |
| Fringe Benefits | (4,096,299) | (43,000) | (950,000) | (5,089,299) | (5,249,300) | (89,000) | (963,466) | (6,301,766) | 23.82% |
| Subtotal Personnel | (16,679,375) | (292,000) | (3,398,000) | (20,369,375) | (19,689,940) | (383,000) | (3,371,520) | (23,444,460) | 15.10% |
| Services | (492,718) | (114,100) | (748,000) | (1,354,818) | (1,297,024) | (226,700) | (542,812) | (2,066,536) | 52.53% |
| Travel | (97,400) | (170,000) | (40,000) | (307,400) | (163,000) | (190,000) | (52,556) | (405,556) | 31.93% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (1,353,791) | (15,500) | (70,000) | (1,439,291) | (337,606) | (424,500) | (85,948) | (848,054) | -41.08% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (254,050) | (54,100) | (236,500) | (544,650) | (1,505,052) | (54,600) | (504,996) | (2,064,648) | 279.08% |
| Scholarships | (486,730) | (19,000) | (275,000) | (780,730) | (226,000) | (15,000) | (300,000) | (541,000) | -30.71% |
| Contingencies | (522,464) | 0 | 0 | (522,464) | 1,300,254 | 0 | 0 | 1,300,254 | -348.87% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | (735,500) | (735,500) | 0 | 0 | (1,049,387) | (1,049,387) | 42.68% |
| Subtotal Non-Personnel | (3,207,153) | (372,700) | (2,105,000) | (5,684,853) | (2,228,428) | (910,800) | (2,535,699) | (5,674,927) | -0.17% |
| Total Direct Expenses | (19,886,528) | (664,700) | (5,503,000) | (26,054,228) | (21,918,368) | (1,293,800) | (5,907,219) | (29,119,387) | 11.76% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 42,000 | 0 | 0 | 42,000 | 64,500 | 0 | 0 | 64,500 | 53.57% |
| Net Transfers | 550,000 | 413,000 | 0 | 963,000 | 843,740 | 70,300 | 0 | 914,040 | -5.08% |
| Total Contras & Transfers | 592,000 | 413,000 | 0 | 1,005,000 | 908,240 | 70,300 | 0 | 978,540 | -2.63% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 16,631,215 | 588,300 | 0 | 17,219,515 | 18,660,440 | (223,055) | 0 | 18,437,385 | 7.07% |
| Support Unit Allocations | (14,892,052) | 0 | 0 | (14,892,052) | (15,531,173) | 0 | 0 | (15,531,173) | 4.29% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 1,739,163 | 588,300 | 0 | 2,327,463 | 3,129,267 | (223,055) | 0 | 2,906,212 | 24.87% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | (5,351,340) | 0 | 0 | (5,351,340) | (5,836,878) | 0 | 0 | (5,836,878) | 9.07% |
| Subvention | 3,420,177 | 0 | 0 | 3,420,177 | 3,874,846 | 0 | 0 | 3,874,846 | 13.29% |
| Net Funding From / (To) Other Academic Units | (1,931,163) | 0 | 0 | (1,931,163) | (1,962,032) | 0 | 0 | (1,962,032) | -1.60% |
| Strategic Initiative Funding | 192,000 | 0 | 0 | 192,000 | 19,864 | 0 | 0 | 19,864 | -89.65% |
| Total Model Allocations | (1,739,163) | 0 | 0 | (1,739,163) | (1,942,168) | 0 | 0 | (1,942,168) | -11.67% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 588,300 | 0 | 588,300 | 1,187,099 | (223,055) | 0 | 964,044 | 63.87% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (1,187,099) | 0 | 0 | (1,187,099) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 588,300 | 0 | 588,300 | 0 | (223,055) | 0 | (223,055) | -137.92% |

CL032 - COLLEGE OF PHARMACY
Academic Unit
Current Funds Summary

| | FY2024-25 ORIGINAL BUDGET | | | | FY2025-26 PROPOSED BUDGET | | | | |
|---|---------------------------|--------------------|--------------------|---------------------|---------------------------|--------------------|--------------------|---------------------|--------------------|
| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
| Revenue: | | | | | | | | | |
| Budget Transfers | 979,692 | 0 | 0 | 979,692 | 255,319 | 0 | 0 | 255,319 | -73.94% |
| Direct Tuition | 1,200,000 | 0 | 0 | 1,200,000 | 981,040 | 0 | 0 | 981,040 | -18.25% |
| Undergraduate Tuition - Resident | 605,934 | 0 | 0 | 605,934 | 647,699 | 0 | 0 | 647,699 | 6.89% |
| Undergraduate Tuition - Non-Resident | 624,116 | 0 | 0 | 624,116 | 671,687 | 0 | 0 | 671,687 | 7.62% |
| Graduate | 9,157,752 | 0 | 0 | 9,157,752 | 8,828,754 | 0 | 0 | 8,828,754 | -3.59% |
| <i>Total Tuition</i> | 11,587,802 | 0 | 0 | 11,587,802 | 11,129,180 | 0 | 0 | 11,129,180 | -3.96% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 408,200 | 0 | 0 | 408,200 | 408,200 | 0 | 0 | 408,200 | 0.00% |
| General State Appropriations | 8,275,987 | 0 | 0 | 8,275,987 | 7,921,217 | 0 | 0 | 7,921,217 | -4.29% |
| Direct State Appropriations | 701,763 | 0 | 0 | 701,763 | 5,351,763 | 0 | 0 | 5,351,763 | 662.62% |
| Indirect Cost Recovery (IDC) Revenue | 875,021 | 1,000,000 | 0 | 1,875,021 | 875,021 | 724,979 | 0 | 1,600,000 | -14.67% |
| Grants, Contracts & Gifts | 0 | 0 | 6,109,889 | 6,109,889 | 0 | 283,000 | 6,109,889 | 6,392,889 | 4.63% |
| Sales, Services & Other | 104,000 | 110,805 | 0 | 214,805 | 104,000 | 428,217 | 0 | 532,217 | 147.77% |
| Total Revenue | 22,932,465 | 1,110,805 | 6,109,889 | 30,153,159 | 26,044,700 | 1,436,196 | 6,109,889 | 33,590,785 | 11.40% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (8,189,164) | (576,990) | (2,946,035) | (11,712,189) | (8,565,650) | (638,402) | (2,920,924) | (12,124,976) | 3.52% |
| Fringe Benefits | (2,580,391) | (168,632) | (690,334) | (3,439,357) | (2,495,984) | (148,632) | (715,445) | (3,360,061) | -2.31% |
| <i>Subtotal Personnel</i> | <i>(10,769,555)</i> | <i>(745,622)</i> | <i>(3,636,369)</i> | <i>(15,151,546)</i> | <i>(11,061,634)</i> | <i>(787,034)</i> | <i>(3,636,369)</i> | <i>(15,485,037)</i> | 2.20% |
| Services | (295,604) | (265,627) | (127,996) | (689,227) | (315,334) | (247,950) | (127,996) | (691,280) | 0.30% |
| Travel | (188,300) | (69,500) | (54,918) | (312,718) | (251,220) | (30,500) | (54,918) | (336,638) | 7.65% |
| Utilities | 0 | 0 | 0 | 0 | (500) | 0 | 0 | (500) | 0.00% |
| Supplies | (359,740) | (304,881) | (611,189) | (1,275,810) | (260,880) | (130,888) | (611,189) | (1,002,957) | -21.39% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (215,559) | (340,754) | (471,002) | (1,027,315) | (108,359) | (52,500) | (471,002) | (631,861) | -38.49% |
| Scholarships | (94,122) | (35,000) | (150,000) | (279,122) | (86,500) | (40,000) | (150,000) | (276,500) | -0.94% |
| Contingencies | (1,550,889) | 0 | 0 | (1,550,889) | (573,038) | 0 | 0 | (573,038) | -63.05% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | (1,054,857) | (1,054,857) | 0 | 0 | (1,054,857) | (1,054,857) | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(2,704,214)</i> | <i>(1,015,762)</i> | <i>(2,469,962)</i> | <i>(6,189,938)</i> | <i>(1,595,831)</i> | <i>(501,838)</i> | <i>(2,469,962)</i> | <i>(4,567,631)</i> | -26.21% |
| Total Direct Expenses | (13,473,769) | (1,761,384) | (6,106,331) | (21,341,484) | (12,657,465) | (1,288,872) | (6,106,331) | (20,052,668) | -6.04% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | (3,558) | (3,558) | 0 | 20,000 | (3,558) | 16,442 | 562.11% |
| Net Transfers | 1,458,192 | 613,528 | 0 | 2,071,720 | 1,108,506 | (204,375) | 0 | 904,131 | -56.36% |
| Total Contras & Transfers | 1,458,192 | 613,528 | (3,558) | 2,068,162 | 1,108,506 | (184,375) | (3,558) | 920,573 | -55.49% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| Prior to Support Unit Allocations | 10,916,888 | (37,051) | 0 | 10,879,837 | 14,495,741 | (37,051) | 0 | 14,458,690 | 32.89% |
| Support Unit Allocations | (11,104,422) | 0 | 0 | (11,104,422) | (9,983,353) | 0 | 0 | (9,983,353) | -10.10% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Support Unit Allocations | (187,534) | (37,051) | 0 | (224,585) | 4,512,387 | (37,051) | 0 | 4,475,336 | 2092.71% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | (3,688,208) | 0 | 0 | (3,688,208) | (3,558,679) | 0 | 0 | (3,558,679) | -3.51% |
| Subvention | 3,745,742 | 0 | 0 | 3,745,742 | 4,414,023 | 0 | 0 | 4,414,023 | 17.84% |
| <i>Net Funding From / (To) Other Academic Units</i> | 57,534 | 0 | 0 | 57,534 | 855,344 | 0 | 0 | 855,344 | 1386.68% |
| Strategic Initiative Funding | 130,000 | 0 | 0 | 130,000 | 463,137 | 0 | 0 | 463,137 | 256.26% |
| Total Model Allocations | 187,534 | 0 | 0 | 187,534 | 1,318,481 | 0 | 0 | 1,318,481 | 603.06% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Model Allocations | 0 | (37,051) | 0 | (37,051) | 5,830,868 | (37,051) | 0 | 5,793,817 | 15737.41% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (5,830,868) | 0 | 0 | (5,830,868) | 0.00% |
| Margin (Change in Fund Balance) | 0 | (37,051) | 0 | (37,051) | 0 | (37,051) | 0 | (37,051) | 0.00% |

| A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|---------------------|-----------------------|---------------------|----------------------|-----------------------|
| 608,231 | 0 | 0 | 608,231 | 149.27% |
| 4,028,220 | 0 | 0 | 4,028,220 | 1.90% |
| 9,708,690 | 0 | 0 | 9,708,690 | 6.51% |
| 12,117,891 | 0 | 0 | 12,117,891 | 9.25% |
| 7,202,623 | 0 | 0 | 7,202,623 | -4.69% |
| 33,057,424 | 0 | 0 | 33,057,424 | 4.22% |
| 0 | 0 | 0 | 0 | 0.00% |
| 5,566,000 | 30,000 | 0 | 5,596,000 | 6.27% |
| 34,022,300 | 0 | 0 | 34,022,300 | 1.28% |
| 0 | 0 | 0 | 0 | 0.00% |
| 3,621,519 | 6,378,481 | 0 | 10,000,000 | 4.39% |
| 0 | 148,536 | 53,549,700 | 53,698,236 | 27.61% |
| 432,300 | 414,050 | 46,500 | 892,850 | 37.07% |
| 77,307,774 | 6,971,067 | 53,596,200 | 137,875,041 | 11.97% |
| (21,569,947) | (4,389,365) | (20,360,500) | (46,319,812) | 8.74% |
| (6,766,654) | (1,477,525) | (5,347,030) | (13,591,209) | 1.00% |
| (28,336,601) | (5,866,890) | (25,707,530) | (59,911,021) | 6.88% |
| (1,817,862) | (1,744,835) | (12,092,880) | (15,655,577) | 23.89% |
| (194,320) | (242,695) | (498,965) | (935,980) | 15.41% |
| 0 | 0 | 0 | 0 | 0.00% |
| (595,800) | (808,250) | (1,106,750) | (2,510,800) | -11.46% |
| 0 | 0 | 0 | 0 | 0.00% |
| (465,825) | (641,565) | (4,390,000) | (5,497,390) | 147.36% |
| (584,356) | (775,000) | (620,500) | (1,979,856) | 27.33% |
| (4,344,426) | (420,157) | 0 | (4,764,583) | 16.01% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| (20,000) | (34,355) | (9,231,700) | (9,286,055) | 25.72% |
| (8,022,589) | (4,666,857) | (27,940,795) | (40,630,241) | 28.76% |
| (36,359,190) | (10,533,747) | (53,648,325) | (100,541,262) | 14.76% |
| 0 | 165,000 | 52,125 | 217,125 | 22.42% |
| 300,000 | 3,397,680 | 0 | 3,697,680 | -7.41% |
| 300,000 | 3,562,680 | 52,125 | 3,914,805 | -6.14% |
| 41,248,584 | 0 | 0 | 41,248,584 | 3.91% |
| (37,999,328) | 0 | 0 | (37,999,328) | 7.19% |
| 3,249,256 | 0 | 0 | 3,249,256 | -23.45% |
| 0 | 0 | 0 | 0 | 0.00% |
| (13,091,580) | 0 | 0 | (13,091,580) | 3.22% |
| 8,661,077 | 0 | 0 | 8,661,077 | 4.50% |
| (4,430,503) | 0 | 0 | (4,430,503) | -0.81% |
| 450,864 | 0 | 0 | 450,864 | 199.82% |
| (3,979,639) | 0 | 0 | (3,979,639) | 6.24% |
| (730,384) | 0 | 0 | (730,384) | 0.00% |
| 730,384 | 0 | 0 | 730,384 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |

CL059 - SCHOOL OF MUSIC

Academic Unit
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|------------------|---------------------|---------------------|-----------------------|------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 151,363 | 0 | 0 | 151,363 | 197,679 | 0 | 0 | 197,679 | 30.60% |
| Direct Tuition | 175,000 | 0 | 0 | 175,000 | 200,000 | 0 | 0 | 200,000 | 14.29% |
| Undergraduate Tuition - Resident | 2,616,591 | 0 | 0 | 2,616,591 | 2,724,655 | 0 | 0 | 2,724,655 | 4.13% |
| Undergraduate Tuition - Non-Resident | 2,617,362 | 0 | 0 | 2,617,362 | 2,646,676 | 0 | 0 | 2,646,676 | 1.12% |
| Graduate | 1,150,000 | 0 | 0 | 1,150,000 | 1,145,878 | 0 | 0 | 1,145,878 | -0.36% |
| <i>Total Tuition</i> | 6,558,953 | 0 | 0 | 6,558,953 | 6,717,209 | 0 | 0 | 6,717,209 | 2.41% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 445,000 | 0 | 0 | 445,000 | 445,000 | 0 | 0 | 445,000 | 0.00% |
| General State Appropriations | 2,160,317 | 0 | 0 | 2,160,317 | 2,189,212 | 0 | 0 | 2,189,212 | 1.34% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 3,585 | 0 | 0 | 3,585 | 3,585 | 0 | 0 | 3,585 | 0.00% |
| Grants, Contracts & Gifts | 363,000 | 0 | 243,500 | 606,500 | 428,000 | 10,000 | 230,000 | 668,000 | 10.14% |
| Sales, Services & Other | 80,749 | 501,000 | 1,300 | 583,049 | 80,749 | 543,000 | 1,400 | 625,149 | 7.22% |
| Total Revenue | 9,762,967 | 501,000 | 244,800 | 10,508,767 | 10,061,434 | 553,000 | 231,400 | 10,845,834 | 3.21% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (6,950,828) | (191,000) | (400) | (7,142,228) | (7,642,105) | (201,000) | 0 | (7,843,105) | 9.81% |
| Fringe Benefits | (2,646,146) | (23,000) | 0 | (2,669,146) | (2,828,913) | (22,000) | 0 | (2,850,913) | 6.81% |
| <i>Subtotal Personnel</i> | <i>(9,596,974)</i> | <i>(214,000)</i> | <i>(400)</i> | <i>(9,811,374)</i> | <i>(10,471,017)</i> | <i>(223,000)</i> | <i>0</i> | <i>(10,694,017)</i> | <i>9.00%</i> |
| Services | (606,218) | (291,232) | (24,000) | (921,450) | (625,218) | (318,232) | (20,000) | (963,450) | 4.56% |
| Travel | (149,000) | (65,000) | (8,300) | (222,300) | (168,500) | (174,000) | 0 | (342,500) | 54.07% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (289,337) | (230,480) | (10,000) | (529,817) | (282,337) | (263,480) | (10,000) | (555,817) | 4.91% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (132,500) | (79,175) | 0 | (211,675) | (120,000) | (69,175) | 0 | (189,175) | -10.63% |
| Scholarships | (770,500) | (397,000) | (200,000) | (1,367,500) | (770,500) | (397,000) | (200,000) | (1,367,500) | 0.00% |
| Contingencies | (55,510) | 0 | (1,300) | (56,810) | 774,064 | 0 | (1,400) | 772,664 | -1460.08% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (120,000) | (57,700) | (800) | (178,500) | (120,000) | (164,700) | 0 | (284,700) | 59.50% |
| <i>Subtotal Non-Personnel</i> | <i>(2,123,065)</i> | <i>(1,120,587)</i> | <i>(244,400)</i> | <i>(3,488,052)</i> | <i>(1,312,491)</i> | <i>(1,386,587)</i> | <i>(231,400)</i> | <i>(2,930,478)</i> | <i>-15.99%</i> |
| Total Direct Expenses | (11,720,039) | (1,334,587) | (244,800) | (13,299,426) | (11,783,508) | (1,609,587) | (231,400) | (13,624,495) | 2.44% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 48,000 | 0 | 0 | 48,000 | 48,000 | 0 | 0 | 48,000 | 0.00% |
| Net Transfers | 324,631 | 687,300 | 0 | 1,011,931 | 189,631 | 1,016,800 | 0 | 1,206,431 | 19.22% |
| Total Contras & Transfers | 372,631 | 687,300 | 0 | 1,059,931 | 237,631 | 1,016,800 | 0 | 1,254,431 | 18.35% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (1,584,441) | (146,287) | 0 | (1,730,728) | (1,484,443) | (39,787) | 0 | (1,524,230) | 11.93% |
| Support Unit Allocations | (7,454,107) | 0 | 0 | (7,454,107) | (6,897,437) | 0 | 0 | (6,897,437) | -7.47% |
| Margin (Change in Fund Balance) After Support Unit Allocations | (9,038,548) | (146,287) | 0 | (9,184,835) | (8,381,880) | (39,787) | 0 | (8,421,667) | 8.31% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 750,000 | 0 | 0 | 750,000 | 0 | 0 | 0 | 0 | -100.00% |
| Participation Fee Payment | (1,563,173) | 0 | 0 | (1,563,173) | (1,601,671) | 0 | 0 | (1,601,671) | 2.46% |
| Subvention | 9,782,621 | 0 | 0 | 9,782,621 | 10,534,121 | 0 | 0 | 10,534,121 | 7.68% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>8,969,448</i> | <i>0</i> | <i>0</i> | <i>8,969,448</i> | <i>8,932,450</i> | <i>0</i> | <i>0</i> | <i>8,932,450</i> | <i>-0.41%</i> |
| Strategic Initiative Funding | 69,100 | 0 | 0 | 69,100 | 266,143 | 0 | 0 | 266,143 | 285.16% |
| Total Model Allocations | 9,038,548 | 0 | 0 | 9,038,548 | 9,198,593 | 0 | 0 | 9,198,593 | 1.77% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | (146,287) | 0 | (146,287) | 816,712 | (39,787) | 0 | 776,925 | 631.10% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (816,712) | 0 | 0 | (816,712) | 0.00% |
| Margin (Change in Fund Balance) | 0 | (146,287) | 0 | (146,287) | 0 | (39,787) | 0 | (39,787) | 72.80% |

CLXXX - COLUMBIA
Auxiliary Units Summary
Current Funds Summary

| | FY2024-25 ORIGINAL BUDGET | | | | FY2025-26 PROPOSED BUDGET | | | | |
|--|---------------------------|----------------------|------------|----------------------|---------------------------|----------------------|------------|----------------------|--------------------|
| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct Tuition | 0 | 14,561,350 | 0 | 14,561,350 | 1,900,000 | 22,234,468 | 0 | 24,134,468 | 65.74% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 14,561,350 | 0 | 14,561,350 | 1,900,000 | 22,234,468 | 0 | 24,134,468 | 65.74% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 1,230,000 | 0 | 1,230,000 | 0 | 1,160,585 | 0 | 1,160,585 | -5.64% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 1,085,000 | 0 | 1,085,000 | 0 | 1,085,000 | 0 | 1,085,000 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 22,462,100 | 0 | 22,462,100 | 0 | 26,042,700 | 0 | 26,042,700 | 15.94% |
| Sales, Services & Other | 0 | 216,276,311 | 0 | 216,276,311 | 0 | 235,242,752 | 0 | 235,242,752 | 8.77% |
| Total Revenue | 0 | 255,614,761 | 0 | 255,614,761 | 1,900,000 | 285,765,505 | 0 | 287,665,505 | 12.54% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (753,369) | (72,643,849) | 0 | (73,397,218) | (1,399,754) | (83,501,553) | 0 | (84,901,307) | 15.67% |
| Fringe Benefits | (244,409) | (22,705,456) | 0 | (22,949,865) | (575,073) | (26,449,477) | 0 | (27,024,550) | 17.75% |
| <i>Subtotal Personnel</i> | <i>(997,778)</i> | <i>(95,349,305)</i> | <i>0</i> | <i>(96,347,083)</i> | <i>(1,974,827)</i> | <i>(109,951,030)</i> | <i>0</i> | <i>(111,925,857)</i> | <i>16.17%</i> |
| Services | (360,697) | (45,549,339) | 0 | (45,910,036) | (3,251,930) | (63,513,347) | 0 | (66,765,277) | 45.43% |
| Travel | (25,090) | (1,327,997) | 0 | (1,353,087) | 0 | (1,265,600) | 0 | (1,265,600) | -6.47% |
| Utilities | 0 | (12,840,437) | 0 | (12,840,437) | 0 | (12,037,500) | 0 | (12,037,500) | -6.25% |
| Supplies | (208,247) | (10,057,900) | 0 | (10,266,147) | (841,770) | (9,721,795) | 0 | (10,563,565) | 2.90% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (502,618) | (18,688,309) | 0 | (19,190,927) | (1,025,000) | (19,334,780) | 0 | (20,359,780) | 6.09% |
| Scholarships | 0 | (16,663,500) | 0 | (16,663,500) | 0 | (15,988,600) | 0 | (15,988,600) | -4.05% |
| Contingencies | (425,498) | (400,000) | 0 | (825,498) | 0 | (500,000) | 0 | (500,000) | -39.43% |
| Renovations | 0 | (450,000) | 0 | (450,000) | 0 | 0 | 0 | 0 | -100.00% |
| Debt Service | 0 | (245,000) | 0 | (245,000) | 0 | 0 | 0 | 0 | -100.00% |
| Other Strategic Contributions | 0 | (4,254,671) | 0 | (4,254,671) | 0 | (4,254,671) | 0 | (4,254,671) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | (35,048,079) | 0 | (35,048,079) | 0 | (36,028,800) | 0 | (36,028,800) | 2.80% |
| <i>Subtotal Non-Personnel</i> | <i>(1,522,150)</i> | <i>(145,525,232)</i> | <i>0</i> | <i>(147,047,382)</i> | <i>(5,118,700)</i> | <i>(162,645,093)</i> | <i>0</i> | <i>(167,763,793)</i> | <i>14.09%</i> |
| Total Direct Expenses | (2,519,928) | (240,874,537) | 0 | (243,394,465) | (7,093,527) | (272,596,123) | 0 | (279,689,650) | 14.91% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 1,100,000 | 12,031,986 | 0 | 13,131,986 | 1,841,050 | 11,451,746 | 0 | 13,292,796 | 1.22% |
| Net Transfers | 1,419,928 | (27,817,100) | 0 | (26,397,172) | 3,352,477 | (25,202,955) | 0 | (21,850,478) | 17.22% |
| Total Contras & Transfers | 2,519,928 | (15,785,114) | 0 | (13,265,186) | 5,193,527 | (13,751,209) | 0 | (8,557,682) | 35.49% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 0 | (1,044,890) | 0 | (1,044,890) | 0 | (581,827) | 0 | (581,827) | 44.32% |
| Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | (1,044,890) | 0 | (1,044,890) | 0 | (581,827) | 0 | (581,827) | 44.32% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | (1,044,890) | 0 | (1,044,890) | 0 | (581,827) | 0 | (581,827) | 44.32% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | (1,044,890) | 0 | (1,044,890) | 0 | (581,827) | 0 | (581,827) | 44.32% |

CL093 - HOUSING
 Auxiliary Unit
 Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|----------|-----------------------|------------|---------------------|----------|-----------------------|------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 350,000 | 0 | 350,000 | 0.00% |
| Sales, Services & Other | 0 | 79,377,560 | 0 | 79,377,560 | 0 | 85,348,452 | 0 | 85,348,452 | 7.52% |
| Total Revenue | 0 | 79,377,560 | 0 | 79,377,560 | 0 | 85,698,452 | 0 | 85,698,452 | 7.96% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | (13,548,212) | 0 | (13,548,212) | 0 | (13,498,000) | 0 | (13,498,000) | -0.37% |
| Fringe Benefits | 0 | (3,731,103) | 0 | (3,731,103) | 0 | (4,040,400) | 0 | (4,040,400) | 8.29% |
| <i>Subtotal Personnel</i> | 0 | (17,279,315) | 0 | (17,279,315) | 0 | (17,538,400) | 0 | (17,538,400) | 1.50% |
| Services | 0 | (17,303,698) | 0 | (17,303,698) | 0 | (14,187,539) | 0 | (14,187,539) | -18.01% |
| Travel | 0 | (168,801) | 0 | (168,801) | 0 | (201,500) | 0 | (201,500) | 19.37% |
| Utilities | 0 | (8,201,537) | 0 | (8,201,537) | 0 | (7,096,000) | 0 | (7,096,000) | -13.48% |
| Supplies | 0 | (3,903,241) | 0 | (3,903,241) | 0 | (3,899,140) | 0 | (3,899,140) | -0.11% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | (9,466,282) | 0 | (9,466,282) | 0 | (9,032,700) | 0 | (9,032,700) | -4.58% |
| Scholarships | 0 | (46,000) | 0 | (46,000) | 0 | (36,000) | 0 | (36,000) | -21.74% |
| Contingencies | 0 | (400,000) | 0 | (400,000) | 0 | (500,000) | 0 | (500,000) | 25.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | (2,632,552) | 0 | (2,632,552) | 0 | (2,632,552) | 0 | (2,632,552) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | 0 | (42,122,111) | 0 | (42,122,111) | 0 | (37,585,431) | 0 | (37,585,431) | -10.77% |
| Total Direct Expenses | 0 | (59,401,426) | 0 | (59,401,426) | 0 | (55,123,831) | 0 | (55,123,831) | -7.20% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 6,000,000 | 0 | 6,000,000 | 0 | 7,750,000 | 0 | 7,750,000 | 29.17% |
| Net Transfers | 0 | (27,021,024) | 0 | (27,021,024) | 0 | (38,586,336) | 0 | (38,586,336) | -42.80% |
| Total Contras & Transfers | 0 | (21,021,024) | 0 | (21,021,024) | 0 | (30,836,336) | 0 | (30,836,336) | -46.69% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 0 | (1,044,890) | 0 | (1,044,890) | 0 | (261,715) | 0 | (261,715) | 74.95% |
| Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | (1,044,890) | 0 | (1,044,890) | 0 | (261,715) | 0 | (261,715) | 74.95% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | (1,044,890) | 0 | (1,044,890) | 0 | (261,715) | 0 | (261,715) | 74.95% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | (1,044,890) | 0 | (1,044,890) | 0 | (261,715) | 0 | (261,715) | 74.95% |

CL087 - UNIVERSITY HEALTH SERVICES

Auxiliary Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|----------|-----------------------|------------|---------------------|----------|-----------------------|------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct Tuition | 0 | 9,861,350 | 0 | 9,861,350 | 0 | 10,881,170 | 0 | 10,881,170 | 10.34% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 9,861,350 | 0 | 9,861,350 | 0 | 10,881,170 | 0 | 10,881,170 | 10.34% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 1,190,000 | 0 | 1,190,000 | 0 | 1,120,585 | 0 | 1,120,585 | -5.83% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 5,948,656 | 0 | 5,948,656 | 0 | 5,230,000 | 0 | 5,230,000 | -12.08% |
| Total Revenue | 0 | 17,000,006 | 0 | 17,000,006 | 0 | 17,231,755 | 0 | 17,231,755 | 1.36% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | (9,033,738) | 0 | (9,033,738) | 0 | (8,703,000) | 0 | (8,703,000) | -3.66% |
| Fringe Benefits | 0 | (2,978,753) | 0 | (2,978,753) | 0 | (3,233,250) | 0 | (3,233,250) | 8.54% |
| <i>Subtotal Personnel</i> | 0 | (12,012,491) | 0 | (12,012,491) | 0 | (11,936,250) | 0 | (11,936,250) | -0.63% |
| Services | 0 | (898,294) | 0 | (898,294) | 0 | (1,140,499) | 0 | (1,140,499) | 26.96% |
| Travel | 0 | (117,750) | 0 | (117,750) | 0 | (43,000) | 0 | (43,000) | -63.48% |
| Utilities | 0 | (204,600) | 0 | (204,600) | 0 | (254,000) | 0 | (254,000) | 24.14% |
| Supplies | 0 | (914,109) | 0 | (914,109) | 0 | (673,500) | 0 | (673,500) | -26.32% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | (241,065) | 0 | (241,065) | 0 | (240,300) | 0 | (240,300) | -0.32% |
| Scholarships | 0 | (38,700) | 0 | (38,700) | 0 | (4,500) | 0 | (4,500) | -88.37% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | (914,317) | 0 | (914,317) | 0 | (914,317) | 0 | (914,317) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | (1,261,679) | 0 | (1,261,679) | 0 | (925,000) | 0 | (925,000) | -26.68% |
| <i>Subtotal Non-Personnel</i> | 0 | (4,590,514) | 0 | (4,590,514) | 0 | (4,195,116) | 0 | (4,195,116) | -8.61% |
| Total Direct Expenses | 0 | (16,603,005) | 0 | (16,603,005) | 0 | (16,131,366) | 0 | (16,131,366) | -2.84% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 180,300 | 0 | 180,300 | 0 | 95,000 | 0 | 95,000 | -47.31% |
| Net Transfers | 0 | (577,301) | 0 | (577,301) | 0 | (1,390,247) | 0 | (1,390,247) | -140.82% |
| Total Contras & Transfers | 0 | (397,001) | 0 | (397,001) | 0 | (1,295,247) | 0 | (1,295,247) | -226.26% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | (194,858) | 0 | (194,858) | 0.00% |
| Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | (194,858) | 0 | (194,858) | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | (194,858) | 0 | (194,858) | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | (194,858) | 0 | (194,858) | 0.00% |

CL088 - PARKING SERVICES

Auxiliary Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|--------------------|-----------------------|------------|---------------------|--------------------|-----------------------|------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct Tuition | 0 | 1,800,000 | 0 | 1,800,000 | 1,900,000 | 0 | 0 | 1,900,000 | 5.56% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 1,800,000 | 0 | 1,800,000 | 1,900,000 | 0 | 0 | 1,900,000 | 5.56% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 7,166,295 | 0 | 7,166,295 | 0 | 13,481,000 | 0 | 13,481,000 | 88.12% |
| Total Revenue | 0 | 8,966,295 | 0 | 8,966,295 | 1,900,000 | 13,481,000 | 0 | 15,381,000 | 71.54% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (753,369) | (2,216,999) | 0 | (2,970,368) | (1,399,754) | (3,195,553) | 0 | (4,595,307) | 54.70% |
| Fringe Benefits | (244,409) | (882,900) | 0 | (1,127,309) | (575,073) | (1,299,527) | 0 | (1,874,600) | 66.29% |
| <i>Subtotal Personnel</i> | <i>(997,778)</i> | <i>(3,099,899)</i> | <i>0</i> | <i>(4,097,677)</i> | <i>(1,974,827)</i> | <i>(4,495,080)</i> | <i>0</i> | <i>(6,469,907)</i> | <i>57.89%</i> |
| Services | (360,697) | (2,623,947) | 0 | (2,984,644) | (3,251,930) | (2,655,809) | 0 | (5,907,739) | 97.94% |
| Travel | (25,090) | (140,546) | 0 | (165,636) | 0 | (60,000) | 0 | (60,000) | -63.78% |
| Utilities | 0 | (304,800) | 0 | (304,800) | 0 | (275,000) | 0 | (275,000) | -9.78% |
| Supplies | (208,247) | (794,350) | 0 | (1,002,597) | (841,770) | (282,255) | 0 | (1,124,025) | 12.11% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (502,618) | (1,906,562) | 0 | (2,409,180) | (1,025,000) | (1,879,480) | 0 | (2,904,480) | 20.56% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (425,498) | 0 | 0 | (425,498) | 0 | 0 | 0 | 0 | -100.00% |
| Renovations | 0 | (450,000) | 0 | (450,000) | 0 | 0 | 0 | 0 | -100.00% |
| Debt Service | 0 | (245,000) | 0 | (245,000) | 0 | 0 | 0 | 0 | -100.00% |
| Other Strategic Contributions | 0 | (57,802) | 0 | (57,802) | 0 | (57,802) | 0 | (57,802) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(1,522,150)</i> | <i>(6,523,007)</i> | <i>0</i> | <i>(8,045,157)</i> | <i>(5,118,700)</i> | <i>(5,210,346)</i> | <i>0</i> | <i>(10,329,046)</i> | <i>28.39%</i> |
| Total Direct Expenses | (2,519,928) | (9,622,906) | 0 | (12,142,834) | (7,093,527) | (9,705,426) | 0 | (16,798,953) | 38.34% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 1,100,000 | 3,453,186 | 0 | 4,553,186 | 1,841,050 | 889,246 | 0 | 2,730,296 | -40.04% |
| Net Transfers | 1,419,928 | (2,796,575) | 0 | (1,376,647) | 3,352,477 | (4,790,074) | 0 | (1,437,597) | -4.43% |
| Total Contras & Transfers | 2,519,928 | 656,611 | 0 | 3,176,539 | 5,193,527 | (3,900,828) | 0 | 1,292,699 | -59.30% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | (125,254) | 0 | (125,254) | 0.00% |
| Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | (125,254) | 0 | (125,254) | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | (125,254) | 0 | (125,254) | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | (125,254) | 0 | (125,254) | 0.00% |

CLXXX - COLUMBIA
Support Units Summary
Current Funds Summary

| | FY2024-25 ORIGINAL BUDGET | | | | FY2025-26 PROPOSED BUDGET | | | | |
|--|---------------------------|---------------------|----------------------|----------------------|---------------------------|---------------------|----------------------|----------------------|--------------------|
| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
| Revenue: | | | | | | | | | |
| Budget Transfers | (3,912,417) | 0 | 0 | (3,912,417) | (7,588,135) | 0 | 0 | (7,588,135) | 93.95% |
| Direct Tuition | 17,804,154 | 15,637,184 | 0 | 33,441,338 | 27,326,122 | 17,386,286 | 0 | 44,712,408 | 33.70% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 17,804,154 | 15,637,184 | 0 | 33,441,338 | 27,326,122 | 17,386,286 | 0 | 44,712,408 | 33.70% |
| Tuition Discounting | 135,000,000 | 0 | 0 | 135,000,000 | 135,000,000 | 0 | 0 | 135,000,000 | 0.00% |
| Total Fees | 1,566,127 | 18,343,248 | 0 | 19,909,375 | 1,693,127 | 19,655,665 | 0 | 21,348,792 | 7.23% |
| General State Appropriations | (227,430,418) | 0 | 0 | (227,430,418) | 0 | 0 | 0 | 0 | -100.00% |
| Direct State Appropriations | 244,930,418 | 0 | 0 | 244,930,418 | 33,577,446 | 4,500,000 | 16,633,941 | 54,711,387 | -77.66% |
| Indirect Cost Recovery (IDC) Revenue | (13,060,198) | 12,635,852 | 0 | (424,346) | (3,884,312) | 4,003,921 | 0 | 119,609 | -128.19% |
| Grants, Contracts & Gifts | 394,288 | 27,408 | 113,567,691 | 113,989,387 | 355,745 | 132,408 | 125,946,052 | 126,434,205 | 10.92% |
| Sales, Services & Other | 11,115,323 | 18,748,744 | 3,210,528 | 33,074,595 | 12,303,782 | 23,356,278 | 2,816,972 | 38,477,032 | 16.33% |
| Total Revenue | 166,407,277 | 65,392,436 | 116,778,219 | 348,577,932 | 198,783,775 | 69,034,558 | 145,396,965 | 413,215,298 | 18.54% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (140,248,597) | (15,559,658) | (5,711,807) | (161,520,062) | (151,342,061) | (14,388,118) | (4,951,688) | (170,681,867) | 5.67% |
| Fringe Benefits | (52,764,801) | (4,907,970) | (1,160,182) | (58,832,953) | (57,724,852) | (4,320,284) | (1,133,412) | (63,178,548) | 7.39% |
| <i>Subtotal Personnel</i> | <i>(193,013,398)</i> | <i>(20,467,628)</i> | <i>(6,871,989)</i> | <i>(220,353,015)</i> | <i>(209,066,913)</i> | <i>(18,708,402)</i> | <i>(6,085,100)</i> | <i>(233,860,415)</i> | <i>6.13%</i> |
| Services | (53,253,694) | (9,387,186) | (3,789,482) | (66,430,362) | (63,749,124) | (9,008,519) | (2,338,667) | (75,096,310) | 13.05% |
| Travel | (1,749,630) | (816,961) | (308,789) | (2,875,380) | (2,181,425) | (781,398) | (289,856) | (3,252,679) | 13.12% |
| Utilities | (23,761,970) | (888,362) | (2,728) | (24,653,060) | (25,205,156) | (1,025,262) | (1,000) | (26,231,418) | 6.40% |
| Supplies | (9,941,498) | (5,640,141) | (449,302) | (16,030,941) | (9,379,519) | (6,281,792) | (475,501) | (16,136,812) | 0.66% |
| Tuition Discounting Costs | (135,000,000) | 0 | 0 | (135,000,000) | (135,000,000) | 0 | 0 | (135,000,000) | 0.00% |
| Rents, Fixed Charges and Equipment | (23,506,689) | (9,027,646) | (27,637,764) | (60,172,099) | (25,015,726) | (8,327,890) | (41,491,974) | (74,835,590) | 24.37% |
| Scholarships | (18,112,499) | (8,363,724) | (76,848,021) | (103,324,244) | (19,907,626) | (11,602,110) | (77,282,855) | (108,792,591) | 5.29% |
| Contingencies | (137,239,503) | (6,115,997) | (5,399,182) | (148,754,682) | (90,278,908) | (4,759,047) | (20,417,936) | (115,455,891) | -22.39% |
| Renovations | 0 | (20,000) | 0 | (20,000) | 0 | 0 | 0 | 0 | -100.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | (275,054) | 0 | 0 | (275,054) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (280,038) | (7,025) | (623,433) | (910,496) | (279,338) | (380,667) | (506,716) | (1,166,721) | 28.14% |
| <i>Subtotal Non-Personnel</i> | <i>(402,845,521)</i> | <i>(40,267,042)</i> | <i>(115,058,701)</i> | <i>(558,171,264)</i> | <i>(371,271,876)</i> | <i>(42,166,685)</i> | <i>(142,804,505)</i> | <i>(556,243,066)</i> | <i>-0.35%</i> |
| Total Direct Expenses | (595,858,919) | (60,734,670) | (121,930,690) | (778,524,279) | (580,338,789) | (60,875,087) | (148,889,605) | (790,103,481) | 1.49% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 42,841,683 | 13,423,650 | 101,500 | 56,366,833 | 38,994,780 | 17,512,694 | 101,500 | 56,608,974 | 0.43% |
| Net Transfers | 23,421,923 | (17,088,654) | 5,050,971 | 11,384,240 | 724,683 | (23,397,111) | 3,391,140 | (19,281,288) | -269.37% |
| Total Contras & Transfers | 66,263,606 | (3,665,004) | 5,152,471 | 67,751,073 | 39,719,463 | (5,884,417) | 3,492,640 | 37,327,686 | -44.90% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (363,188,036) | 992,762 | 0 | (362,195,274) | (341,835,551) | 2,275,054 | 0 | (339,560,497) | 6.25% |
| Support Unit Allocations | 334,688,786 | 0 | 0 | 334,688,786 | 351,951,439 | 0 | 0 | 351,951,439 | 5.16% |
| Margin (Change in Fund Balance) After Support Unit Allocations | (28,499,250) | 992,762 | 0 | (27,506,488) | 10,115,888 | 2,275,054 | 0 | 12,390,942 | 145.05% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 28,499,250 | 0 | 0 | 28,499,250 | 25,935,645 | 0 | 0 | 25,935,645 | -9.00% |
| Total Model Allocations | 28,499,250 | 0 | 0 | 28,499,250 | 25,935,645 | 0 | 0 | 25,935,645 | -9.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 992,762 | 0 | 992,762 | 36,051,533 | 2,275,054 | 0 | 38,326,587 | 3760.60% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (36,051,533) | 0 | 0 | (36,051,533) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 992,762 | 0 | 992,762 | 0 | 2,275,054 | 0 | 2,275,054 | 129.16% |

ACADEMIC AFFAIRS
Support Units Summary
Current Funds Summary

| FY2024-25 ORIGINAL BUDGET | | | | | FY2025-26 PROPOSED BUDGET | | | | |
|--|---------------------|---------------------|--------------------|---------------------|---------------------------|---------------------|--------------------|----------------------|--------------------|
| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
| Revenue: | | | | | | | | | |
| Budget Transfers | (3,412,417) | 0 | 0 | (3,412,417) | 807,472 | 0 | 0 | 807,472 | -123.66% |
| Direct Tuition | 2,879,221 | 2,125,238 | 0 | 5,004,459 | 1,968,943 | 2,660,500 | 0 | 4,629,443 | -7.49% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 2,879,221 | 2,125,238 | 0 | 5,004,459 | 1,968,943 | 2,660,500 | 0 | 4,629,443 | -7.49% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 619,245 | 0 | 0 | 619,245 | 723,445 | 0 | 0 | 723,445 | 16.83% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 500,000 | 0 | 0 | 500,000 | 1,000,000 | 0 | 0 | 1,000,000 | 100.00% |
| Indirect Cost Recovery (IDC) Revenue | 120,864 | 0 | 0 | 120,864 | 0 | 0 | 0 | 0 | -100.00% |
| Grants, Contracts & Gifts | 135,745 | 22,408 | 1,377,762 | 1,535,915 | 355,745 | 22,408 | 1,620,093 | 1,998,246 | 30.10% |
| Sales, Services & Other | 379,145 | 5,313,890 | 0 | 5,693,035 | 621,703 | 6,675,232 | 0 | 7,296,935 | 28.17% |
| Total Revenue | 1,221,803 | 7,461,536 | 1,377,762 | 10,061,101 | 5,477,308 | 9,358,140 | 1,620,093 | 16,455,541 | 63.56% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (22,192,339) | (2,842,017) | (766,840) | (25,801,196) | (25,930,860) | (3,193,475) | (743,810) | (29,868,145) | 15.76% |
| Fringe Benefits | (8,242,414) | (795,401) | (178,936) | (9,216,751) | (10,038,611) | (978,530) | (169,780) | (11,186,921) | 21.38% |
| Subtotal Personnel | (30,434,753) | (3,637,418) | (945,776) | (35,017,947) | (35,969,471) | (4,172,005) | (913,590) | (41,055,066) | 17.24% |
| Services | (4,417,283) | (2,566,772) | (96,000) | (7,080,055) | (1,604,839) | (3,638,346) | (141,000) | (5,384,185) | -23.95% |
| Travel | (419,845) | (136,539) | (72,483) | (628,867) | (297,192) | (87,263) | (72,000) | (456,455) | -27.42% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (868,334) | (298,435) | (13,000) | (1,179,769) | (1,246,234) | (720,133) | (13,000) | (1,979,367) | 67.78% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (10,387,405) | (5,336,092) | (16,500) | (15,739,997) | (10,455,184) | (2,696,873) | (16,500) | (13,168,557) | -16.34% |
| Scholarships | (92,000) | (289,524) | (308,797) | (690,321) | (74,750) | (1,775,024) | (508,797) | (2,358,571) | 241.66% |
| Contingencies | (36,791,988) | (11,390) | (675) | (36,804,053) | (35,948,373) | (1,099,322) | (30,675) | (37,078,370) | 0.75% |
| Renovations | 0 | (20,000) | 0 | (20,000) | 0 | 0 | 0 | 0 | -100.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (700) | (25) | (65,390) | (66,115) | 0 | (354,667) | (65,390) | (420,057) | 535.34% |
| Subtotal Non-Personnel | (52,977,555) | (8,658,777) | (572,845) | (62,209,177) | (49,626,572) | (10,371,628) | (847,362) | (60,845,562) | -2.19% |
| Total Direct Expenses | (83,412,308) | (12,296,195) | (1,518,621) | (97,227,124) | (85,596,043) | (14,543,633) | (1,760,952) | (101,900,628) | 4.81% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 615 | 342,442 | 0 | 343,057 | 106,779 | 369,442 | 0 | 476,221 | 38.82% |
| Net Transfers | (3,260,989) | 5,026,687 | 140,859 | 1,906,557 | (2,059,738) | 4,814,051 | 140,859 | 2,895,172 | 51.85% |
| Total Contras & Transfers | (3,260,374) | 5,369,129 | 140,859 | 2,249,614 | (1,952,959) | 5,183,493 | 140,859 | 3,371,393 | 49.87% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (85,450,879) | 534,470 | 0 | (84,916,409) | (82,071,694) | (2,000) | 0 | (82,073,694) | 3.35% |
| Support Unit Allocations | 56,951,629 | 0 | 0 | 56,951,629 | 54,134,730 | 0 | 0 | 54,134,730 | -4.95% |
| Margin (Change in Fund Balance) After Support Unit Allocations | (28,499,250) | 534,470 | 0 | (27,964,780) | (27,936,964) | (2,000) | 0 | (27,938,964) | 0.09% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 28,499,250 | 0 | 0 | 28,499,250 | 17,867,060 | 0 | 0 | 17,867,060 | -37.31% |
| Total Model Allocations | 28,499,250 | 0 | 0 | 28,499,250 | 17,867,060 | 0 | 0 | 17,867,060 | -37.31% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 534,470 | 0 | 534,470 | (10,069,904) | (2,000) | 0 | (10,071,904) | -1984.47% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 10,069,904 | 0 | 0 | 10,069,904 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 534,470 | 0 | 534,470 | 0 | (2,000) | 0 | (2,000) | -100.37% |

CL002 - PROVOST
Support Unit
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|------------------|---------------------|---------------------|-----------------------|------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | (3,412,417) | 0 | 0 | (3,412,417) | 294,739 | 0 | 0 | 294,739 | -108.64% |
| Direct Tuition | 1,224,221 | 2,125,238 | 0 | 3,349,459 | 268,943 | 2,660,500 | 0 | 2,929,443 | -12.54% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 1,224,221 | 2,125,238 | 0 | 3,349,459 | 268,943 | 2,660,500 | 0 | 2,929,443 | -12.54% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 85,500 | 0 | 0 | 85,500 | 85,500 | 0 | 0 | 85,500 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 500,000 | 0 | 0 | 500,000 | 1,000,000 | 0 | 0 | 1,000,000 | 100.00% |
| Indirect Cost Recovery (IDC) Revenue | 95,328 | 0 | 0 | 95,328 | 0 | 0 | 0 | 0 | -100.00% |
| Grants, Contracts & Gifts | 0 | 0 | 947,000 | 947,000 | 0 | 0 | 917,000 | 917,000 | -3.17% |
| Sales, Services & Other | 62,531 | 0 | 0 | 62,531 | 1,140 | 0 | 0 | 1,140 | -98.18% |
| Total Revenue | (1,444,837) | 2,125,238 | 947,000 | 1,627,401 | 1,650,322 | 2,660,500 | 917,000 | 5,227,822 | 221.24% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (6,928,872) | (389,100) | (642,872) | (7,960,844) | (9,356,538) | (539,000) | (600,000) | (10,495,538) | 31.84% |
| Fringe Benefits | (2,534,559) | (113,238) | (153,470) | (2,801,267) | (3,803,415) | (150,000) | (136,825) | (4,090,240) | 46.01% |
| <i>Subtotal Personnel</i> | <i>(9,463,431)</i> | <i>(502,338)</i> | <i>(796,342)</i> | <i>(10,762,111)</i> | <i>(13,159,953)</i> | <i>(689,000)</i> | <i>(736,825)</i> | <i>(14,585,778)</i> | 35.53% |
| Services | (3,833,339) | (111,325) | (50,000) | (3,994,664) | (426,738) | (800,000) | (50,000) | (1,276,738) | -68.04% |
| Travel | (124,198) | (96,250) | (65,483) | (285,931) | (117,425) | (35,000) | (65,000) | (217,425) | -23.96% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (623,765) | (100,275) | (11,000) | (735,040) | (714,102) | (125,730) | (11,000) | (850,832) | 15.75% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (493,011) | (5,590) | (11,500) | (510,101) | (506,000) | (10,000) | (11,500) | (527,500) | 3.41% |
| Scholarships | (65,000) | (60,000) | 0 | (125,000) | 0 | 0 | 0 | 0 | -100.00% |
| Contingencies | (33,833,079) | (11,390) | (675) | (33,845,144) | (34,422,683) | (1,057,890) | (30,675) | (35,511,248) | 4.92% |
| Renovations | 0 | (2,000) | 0 | (2,000) | 0 | 0 | 0 | 0 | -100.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | (25) | (12,000) | (12,025) | 0 | 0 | (12,000) | (12,000) | -0.21% |
| <i>Subtotal Non-Personnel</i> | <i>(38,972,392)</i> | <i>(386,855)</i> | <i>(150,658)</i> | <i>(39,509,905)</i> | <i>(36,186,948)</i> | <i>(2,028,620)</i> | <i>(180,175)</i> | <i>(38,395,743)</i> | -2.82% |
| Total Direct Expenses | (48,435,823) | (889,193) | (947,000) | (50,272,016) | (49,346,901) | (2,717,620) | (917,000) | (52,981,521) | 5.39% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | (3,270,601) | (802,120) | 0 | (4,072,721) | (2,026,983) | 57,120 | 0 | (1,969,863) | 51.63% |
| Total Contras & Transfers | (3,270,601) | (802,120) | 0 | (4,072,721) | (2,026,983) | 57,120 | 0 | (1,969,863) | 51.63% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (53,151,261) | 433,925 | 0 | (52,717,336) | (49,723,562) | 0 | 0 | (49,723,562) | 5.68% |
| Support Unit Allocations | 24,652,011 | 0 | 0 | 24,652,011 | 21,724,312 | 0 | 0 | 21,724,312 | -11.88% |
| Margin (Change in Fund Balance) After Support Unit Allocations | (28,499,250) | 433,925 | 0 | (28,065,325) | (27,999,250) | 0 | 0 | (27,999,250) | 0.24% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 28,499,250 | 0 | 0 | 28,499,250 | 16,575,824 | 0 | 0 | 16,575,824 | -41.84% |
| Total Model Allocations | 28,499,250 | 0 | 0 | 28,499,250 | 16,575,824 | 0 | 0 | 16,575,824 | -41.84% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 433,925 | 0 | 433,925 | (11,423,426) | 0 | 0 | (11,423,426) | -2732.58% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 11,423,426 | 0 | 0 | 11,423,426 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 433,925 | 0 | 433,925 | 0 | 0 | 0 | 0 | -100.00% |

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Other | | | | Other | | | | % Change in |
|--|-------------|--------------|------------|-------------|-------------|--------------|------------|-------------|-------------|
| | A Funds | Unrestricted | Restricted | Total | A Funds | Unrestricted | Restricted | Total | Budget |
| | | | | | | | | | |
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 53,221 | 0 | 0 | 53,221 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 1,319,366 | 0 | 1,319,366 | 0 | 2,362,524 | 0 | 2,362,524 | 79.07% |
| Total Revenue | 0 | 1,319,366 | 0 | 1,319,366 | 53,221 | 2,362,524 | 0 | 2,415,745 | 83.10% |
| | | | | | | | | | |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (988,619) | (497,841) | 0 | (1,486,460) | (1,168,771) | (770,000) | 0 | (1,938,771) | 30.43% |
| Fringe Benefits | (316,342) | (174,458) | 0 | (490,800) | (258,972) | (277,000) | 0 | (535,972) | 9.20% |
| Subtotal Personnel | (1,304,961) | (672,299) | 0 | (1,977,260) | (1,427,743) | (1,047,000) | 0 | (2,474,743) | 25.16% |
| Services | (15,530) | (442,775) | 0 | (458,305) | (70,000) | (765,000) | 0 | (835,000) | 82.19% |
| Travel | (23,000) | (24,426) | 0 | (47,426) | (25,000) | (25,000) | 0 | (50,000) | 5.43% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (22,290) | 0 | 0 | (22,290) | (25,000) | (400,000) | 0 | (425,000) | 1806.68% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (10,050) | (161,866) | 0 | (171,916) | (60,000) | (442,000) | 0 | (502,000) | 192.00% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (338,361) | 0 | 0 | (338,361) | (159,755) | 0 | 0 | (159,755) | -52.79% |
| Renovations | 0 | (18,000) | 0 | (18,000) | 0 | 0 | 0 | 0 | -100.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (700) | 0 | 0 | (700) | 0 | 0 | 0 | 0 | -100.00% |
| Subtotal Non-Personnel | (409,931) | (647,067) | 0 | (1,056,998) | (339,755) | (1,632,000) | 0 | (1,971,755) | 86.54% |
| Total Direct Expenses | (1,714,892) | (1,319,366) | 0 | (3,034,258) | (1,767,498) | (2,679,000) | 0 | (4,446,498) | 46.54% |
| | | | | | | | | | |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 615 | 0 | 0 | 615 | 0 | 0 | 0 | 0 | -100.00% |
| Net Transfers | 0 | 0 | 0 | 0 | 0 | 316,476 | 0 | 316,476 | 0.00% |
| Total Contras & Transfers | 615 | 0 | 0 | 615 | 0 | 316,476 | 0 | 316,476 | 51359.51% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (1,714,277) | 0 | 0 | (1,714,277) | (1,714,277) | 0 | 0 | (1,714,277) | 0.00% |
| Support Unit Allocations | 1,714,277 | 0 | 0 | 1,714,277 | 1,714,277 | 0 | 0 | 1,714,277 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | | | | | | | |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 31,164 | 0 | 0 | 31,164 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 31,164 | 0 | 0 | 31,164 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 31,164 | 0 | 0 | 31,164 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (31,164) | 0 | 0 | (31,164) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**[illegible]

CL029 - UNIVERSITY LIBRARIES

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|---|---------------------|-----------------------|------------------|---------------------|---------------------|-----------------------|------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 265,940 | 0 | 0 | 265,940 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 17,912 | 0 | 0 | 17,912 | 0 | 0 | 0 | 0 | -100.00% |
| Grants, Contracts & Gifts | 135,745 | 22,408 | 248,204 | 406,357 | 355,745 | 22,408 | 248,204 | 626,357 | 54.14% |
| Sales, Services & Other | 135,614 | 328,032 | 0 | 463,646 | 63,614 | 257,032 | 0 | 320,646 | -30.84% |
| Total Revenue | 289,271 | 350,440 | 248,204 | 887,915 | 685,299 | 279,440 | 248,204 | 1,212,943 | 36.61% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (9,006,755) | (118,390) | (117,410) | (9,242,555) | (9,216,880) | (118,390) | (117,410) | (9,452,680) | 2.27% |
| Fringe Benefits | (3,477,857) | (7,235) | (24,466) | (3,509,558) | (3,566,864) | (7,235) | (24,466) | (3,598,565) | 2.54% |
| <i>Subtotal Personnel</i> | <i>(12,484,612)</i> | <i>(125,625)</i> | <i>(141,876)</i> | <i>(12,752,113)</i> | <i>(12,783,745)</i> | <i>(125,625)</i> | <i>(141,876)</i> | <i>(13,051,246)</i> | 2.35% |
| Services | (254,344) | (789,883) | (21,000) | (1,065,227) | (806,751) | (793,883) | (21,000) | (1,621,634) | 52.23% |
| Travel | (44,162) | (9,763) | (7,000) | (60,925) | (34,767) | (9,763) | (7,000) | (51,530) | -15.42% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (46,505) | (85,393) | (2,000) | (133,898) | (193,088) | (44,378) | (2,000) | (239,466) | 78.84% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (9,775,409) | (130,149) | (5,000) | (9,910,558) | (9,764,709) | (104,732) | (5,000) | (9,874,441) | -0.36% |
| Scholarships | (2,000) | (4,524) | (17,938) | (24,462) | 0 | (4,524) | (17,938) | (22,462) | -8.18% |
| Contingencies | (1,391,635) | 0 | 0 | (1,391,635) | (892,149) | (41,432) | 0 | (933,581) | -32.91% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | (53,390) | (53,390) | 0 | 0 | (53,390) | (53,390) | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(11,514,055)</i> | <i>(1,019,712)</i> | <i>(106,328)</i> | <i>(12,640,095)</i> | <i>(11,691,464)</i> | <i>(998,712)</i> | <i>(106,328)</i> | <i>(12,796,504)</i> | 1.24% |
| Total Direct Expenses | (23,998,667) | (1,145,337) | (248,204) | (25,392,208) | (24,475,209) | (1,124,337) | (248,204) | (25,847,750) | 1.79% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 1,442 | 0 | 1,442 | 100,000 | 1,442 | 0 | 101,442 | 6934.81% |
| Net Transfers | 905,616 | 897,610 | 0 | 1,803,226 | 792,616 | 843,455 | 0 | 1,636,071 | -9.27% |
| Total Contras & Transfers | 905,616 | 899,052 | 0 | 1,804,668 | 892,616 | 844,897 | 0 | 1,737,513 | -3.72% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| Prior to Support Unit Allocations | (22,803,780) | 104,155 | 0 | (22,699,625) | (22,897,294) | 0 | 0 | (22,897,294) | -0.87% |
| Support Unit Allocations | 22,803,780 | 0 | 0 | 22,803,780 | 22,897,294 | 0 | 0 | 22,897,294 | 0.41% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Support Unit Allocations | 0 | 104,155 | 0 | 104,155 | 0 | 0 | 0 | 0 | -100.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 613,657 | 0 | 0 | 613,657 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 613,657 | 0 | 0 | 613,657 | 0.00% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Model Allocations | 0 | 104,155 | 0 | 104,155 | 613,657 | 0 | 0 | 613,657 | 489.18% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (613,657) | 0 | 0 | (613,657) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 104,155 | 0 | 104,155 | 0 | 0 | 0 | 0 | -100.00% |

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Other | | | | Other | | | | % Change in |
|--|-----------|--------------|------------|-------------|-----------|--------------|------------|-------------|-------------|
| | A Funds | Unrestricted | Restricted | Total | A Funds | Unrestricted | Restricted | Total | Budget |
| | | | | | | | | | |
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 21,275 | 0 | 0 | 21,275 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 1,038,993 | 0 | 1,038,993 | 0 | 1,135,676 | 0 | 1,135,676 | 9.31% |
| Total Revenue | 0 | 1,038,993 | 0 | 1,038,993 | 21,275 | 1,135,676 | 0 | 1,156,951 | 11.35% |
| | | | | | | | | | |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (317,460) | (400,686) | 0 | (718,146) | (378,627) | (403,565) | 0 | (782,192) | 8.92% |
| Fringe Benefits | (96,156) | (107,270) | 0 | (203,426) | (144,656) | (169,395) | 0 | (314,051) | 54.38% |
| Subtotal Personnel | (413,616) | (507,956) | 0 | (921,572) | (523,282) | (572,960) | 0 | (1,096,242) | 18.95% |
| Services | 0 | (515,520) | 0 | (515,520) | 0 | (462,074) | 0 | (462,074) | -10.37% |
| Travel | 0 | (2,500) | 0 | (2,500) | 0 | (13,000) | 0 | (13,000) | 420.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | 0 | (2,817) | 0 | (2,817) | 0 | (10,200) | 0 | (10,200) | 262.09% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | (10,200) | 0 | (10,200) | 0 | (23,775) | 0 | (23,775) | 133.09% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 28,391 | 0 | 0 | 28,391 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | (354,667) | 0 | (354,667) | 0.00% |
| Subtotal Non-Personnel | 0 | (531,037) | 0 | (531,037) | 28,391 | (863,716) | 0 | (835,325) | 57.30% |
| Total Direct Expenses | (413,616) | (1,038,993) | 0 | (1,452,609) | (494,891) | (1,436,676) | 0 | (1,931,567) | 32.97% |
| | | | | | | | | | |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 0.00% |
| Net Transfers | 0 | 0 | 0 | 0 | 60,000 | 300,000 | 0 | 360,000 | 0.00% |
| Total Contras & Transfers | 0 | 0 | 0 | 0 | 60,000 | 301,000 | 0 | 361,000 | 0.00% |
| | | | | | | | | | |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (413,616) | 0 | 0 | (413,616) | (413,616) | 0 | 0 | (413,616) | 0.00% |
| Support Unit Allocations | 413,616 | 0 | 0 | 413,616 | 413,616 | 0 | 0 | 413,616 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | | | | | | | |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 28,391 | 0 | 0 | 28,391 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 28,391 | 0 | 0 | 28,391 | 0.00% |
| | | | | | | | | | |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 28,391 | 0 | 0 | 28,391 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (28,391) | 0 | 0 | (28,391) | 0.00% |
| | | | | | | | | | |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|-------------|-----------------------|------------|-------------|-------------|-----------------------|------------|-------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 27,216 | 0 | 0 | 27,216 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | 0 | 0 | 0 | 0 | 27,216 | 0 | 0 | 27,216 | 0.00% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (1,471,801) | 0 | 0 | (1,471,801) | (1,495,022) | 0 | 0 | (1,495,022) | 1.58% |
| Fringe Benefits | (454,578) | 0 | 0 | (454,578) | (458,573) | 0 | 0 | (458,573) | 0.88% |
| Subtotal Personnel | (1,926,379) | 0 | 0 | (1,926,379) | (1,953,595) | 0 | 0 | (1,953,595) | 1.41% |
| Services | (109,700) | 0 | 0 | (109,700) | (110,000) | 0 | 0 | (110,000) | 0.27% |
| Travel | (22,885) | 0 | 0 | (22,885) | (30,000) | 0 | 0 | (30,000) | 31.09% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (45,650) | 0 | 0 | (45,650) | (50,000) | 0 | 0 | (50,000) | 9.53% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (30,515) | 0 | 0 | (30,515) | (30,000) | 0 | 0 | (30,000) | -1.69% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (7,264) | 0 | 0 | (7,264) | 3,986 | 0 | 0 | 3,986 | -154.87% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Non-Personnel | (216,014) | 0 | 0 | (216,014) | (216,014) | 0 | 0 | (216,014) | 0.00% |
| Total Direct Expenses | (2,142,393) | 0 | 0 | (2,142,393) | (2,169,609) | 0 | 0 | (2,169,609) | 1.27% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Contrs & Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (2,142,393) | 0 | 0 | (2,142,393) | (2,142,393) | 0 | 0 | (2,142,393) | 0.00% |
| Support Unit Allocations | 2,142,393 | 0 | 0 | 2,142,393 | 2,142,393 | 0 | 0 | 2,142,393 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 20,681 | 0 | 0 | 20,681 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 20,681 | 0 | 0 | 20,681 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 20,681 | 0 | 0 | 20,681 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (20,681) | 0 | 0 | (20,681) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

CL057 - DISTRIBUTED LEARNING

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|------------------|-----------------------|------------|------------------|------------------|-----------------------|------------|------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 9,611 | 0 | 0 | 9,611 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 210 | 0 | 210 | 0 | 2,000 | 0 | 2,000 | 852.38% |
| Total Revenue | 0 | 210 | 0 | 210 | 9,611 | 2,000 | 0 | 11,611 | 5429.01% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (433,652) | 0 | 0 | (433,652) | (430,498) | 0 | 0 | (430,498) | -0.73% |
| Fringe Benefits | (214,670) | 0 | 0 | (214,670) | (216,873) | 0 | 0 | (216,873) | 1.03% |
| <i>Subtotal Personnel</i> | <i>(648,322)</i> | <i>0</i> | <i>0</i> | <i>(648,322)</i> | <i>(647,371)</i> | <i>0</i> | <i>0</i> | <i>(647,371)</i> | <i>-0.15%</i> |
| Services | (56,900) | (3,810) | 0 | (60,710) | (60,000) | (4,000) | 0 | (64,000) | 5.42% |
| Travel | (12,500) | 0 | 0 | (12,500) | (12,500) | 0 | 0 | (12,500) | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (77,997) | 0 | 0 | (77,997) | (70,000) | 0 | 0 | (70,000) | -10.25% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (9,750) | (10) | 0 | (9,760) | (24,750) | 0 | 0 | (24,750) | 153.59% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (23,000) | 0 | 0 | (23,000) | (23,459) | 0 | 0 | (23,459) | 2.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(180,147)</i> | <i>(3,820)</i> | <i>0</i> | <i>(183,967)</i> | <i>(190,709)</i> | <i>(4,000)</i> | <i>0</i> | <i>(194,709)</i> | <i>5.84%</i> |
| Total Direct Expenses | (828,469) | (3,820) | 0 | (832,289) | (838,080) | (4,000) | 0 | (842,080) | 1.18% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Contras & Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (828,469) | (3,610) | 0 | (832,079) | (828,469) | (2,000) | 0 | (830,469) | 0.19% |
| Support Unit Allocations | 828,469 | 0 | 0 | 828,469 | 828,469 | 0 | 0 | 828,469 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | (3,610) | 0 | (3,610) | 0 | (2,000) | 0 | (2,000) | 44.60% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 6,662 | 0 | 0 | 6,662 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 6,662 | 0 | 0 | 6,662 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | (3,610) | 0 | (3,610) | 6,662 | (2,000) | 0 | 4,662 | 229.14% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (6,662) | 0 | 0 | (6,662) | 0.00% |
| Margin (Change in Fund Balance) | 0 | (3,610) | 0 | (3,610) | 0 | (2,000) | 0 | (2,000) | 44.60% |

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Other | | | | Other | | | | % Change in |
|--|-----------|--------------|------------|-------------|-------------|--------------|------------|-------------|-------------|
| | A Funds | Unrestricted | Restricted | Total | A Funds | Unrestricted | Restricted | Total | Budget |
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 27,687 | 0 | 0 | 27,687 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 25,000 | 25,000 | 0 | 0 | 104,889 | 104,889 | 319.56% |
| Sales, Services & Other | 0 | 1,665,000 | 0 | 1,665,000 | 0 | 1,938,000 | 0 | 1,938,000 | 16.40% |
| Total Revenue | 0 | 1,665,000 | 25,000 | 1,690,000 | 27,687 | 1,938,000 | 104,889 | 2,070,576 | 22.52% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (661,163) | (908,750) | 0 | (1,569,913) | (1,027,043) | (1,010,500) | (26,400) | (2,063,943) | 31.47% |
| Fringe Benefits | (257,465) | (213,000) | 0 | (470,465) | (447,182) | (250,000) | (8,489) | (705,671) | 49.99% |
| Subtotal Personnel | (918,628) | (1,121,750) | 0 | (2,040,378) | (1,474,225) | (1,260,500) | (34,889) | (2,769,614) | 35.74% |
| Services | (42,400) | (382,500) | (25,000) | (449,900) | (31,350) | (451,000) | (70,000) | (552,350) | 22.77% |
| Travel | 0 | (1,000) | 0 | (1,000) | 0 | (2,000) | 0 | (2,000) | 100.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (12,700) | (105,550) | 0 | (118,250) | (12,300) | (133,300) | 0 | (145,600) | 23.13% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (5,600) | (200,200) | 0 | (205,800) | (1,800) | (246,700) | 0 | (248,500) | 20.75% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | (500) | 0 | (500) | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 21,173 | 0 | 0 | 21,173 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Non-Personnel | (60,700) | (689,250) | (25,000) | (774,950) | (24,277) | (833,500) | (70,000) | (927,777) | 19.72% |
| Total Direct Expenses | (979,328) | (1,811,000) | (25,000) | (2,815,328) | (1,498,502) | (2,094,000) | (104,889) | (3,697,391) | 31.33% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 240,000 | 0 | 240,000 | 0 | 250,000 | 0 | 250,000 | 4.17% |
| Net Transfers | 0 | (94,000) | 0 | (94,000) | 491,487 | (94,000) | 0 | 397,487 | 522.86% |
| Total Contras & Transfers | 0 | 146,000 | 0 | 146,000 | 491,487 | 156,000 | 0 | 647,487 | 343.48% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (979,328) | 0 | 0 | (979,328) | (979,328) | 0 | 0 | (979,328) | 0.00% |
| Support Unit Allocations | 979,328 | 0 | 0 | 979,328 | 979,328 | 0 | 0 | 979,328 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 21,173 | 0 | 0 | 21,173 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 21,173 | 0 | 0 | 21,173 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 21,173 | 0 | 0 | 21,173 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (21,173) | 0 | 0 | (21,173) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|---|-------------|--------------------|------------|-------------|-------------|--------------------|------------|-------------|--------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 54,847 | 0 | 0 | 54,847 | 0.00% |
| Direct Tuition | 1,655,000 | 0 | 0 | 1,655,000 | 1,700,000 | 0 | 0 | 1,700,000 | 2.72% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 1,655,000 | 0 | 0 | 1,655,000 | 1,700,000 | 0 | 0 | 1,700,000 | 2.72% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 533,745 | 0 | 0 | 533,745 | 637,945 | 0 | 0 | 637,945 | 19.52% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 7,624 | 0 | 0 | 7,624 | 0 | 0 | 0 | 0 | -100.00% |
| Grants, Contracts & Gifts | 0 | 0 | 7,558 | 7,558 | 0 | 0 | 0 | 0 | -100.00% |
| Sales, Services & Other | 181,000 | 962,289 | 0 | 1,143,289 | 556,949 | 980,000 | 0 | 1,536,949 | 34.43% |
| Total Revenue | 2,377,369 | 962,289 | 7,558 | 3,347,216 | 2,949,741 | 980,000 | 0 | 3,929,741 | 17.40% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (909,872) | (527,250) | (6,558) | (1,443,680) | (1,117,453) | (352,020) | 0 | (1,469,473) | 1.79% |
| Fringe Benefits | (393,334) | (180,200) | (1,000) | (574,534) | (370,331) | (124,900) | 0 | (495,231) | -13.80% |
| Subtotal Personnel | (1,303,206) | (707,450) | (7,558) | (2,018,214) | (1,487,784) | (476,920) | 0 | (1,964,704) | -2.65% |
| Services | (63,977) | (320,959) | 0 | (384,936) | (70,800) | (362,389) | 0 | (433,189) | 12.54% |
| Travel | (24,100) | (2,600) | 0 | (26,700) | (77,500) | (2,500) | 0 | (80,000) | 199.63% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (20,240) | (4,400) | 0 | (24,640) | (178,407) | (6,525) | 0 | (184,932) | 650.54% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (38,220) | (20,880) | 0 | (59,100) | (43,075) | (19,666) | 0 | (62,741) | 6.16% |
| Scholarships | (25,000) | (225,000) | 0 | (250,000) | (74,750) | (1,770,000) | 0 | (1,844,750) | 637.90% |
| Contingencies | (833,288) | 0 | 0 | (833,288) | (1,029,012) | 0 | 0 | (1,029,012) | 23.49% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Non-Personnel | (1,004,825) | (573,839) | 0 | (1,578,664) | (1,473,544) | (2,161,080) | 0 | (3,634,624) | 130.23% |
| Total Direct Expenses | (2,308,031) | (1,281,289) | (7,558) | (3,596,878) | (2,961,328) | (2,638,000) | 0 | (5,599,328) | 55.67% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 101,000 | 0 | 101,000 | 6,779 | 117,000 | 0 | 123,779 | 22.55% |
| Net Transfers | (896,004) | 218,000 | 0 | (678,004) | (776,858) | 1,541,000 | 0 | 764,142 | 212.70% |
| Total Contras & Transfers | (896,004) | 319,000 | 0 | (577,004) | (770,079) | 1,658,000 | 0 | 887,921 | 253.88% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (826,666) | 0 | 0 | (826,666) | (781,666) | 0 | 0 | (781,666) | 5.44% |
| Support Unit Allocations | 826,666 | 0 | 0 | 826,666 | 843,952 | 0 | 0 | 843,952 | 2.09% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 62,286 | 0 | 0 | 62,286 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 44,373 | 0 | 0 | 44,373 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 44,373 | 0 | 0 | 44,373 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 106,659 | 0 | 0 | 106,659 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (106,659) | 0 | 0 | (106,659) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

| FY2024-25 ORIGINAL BUDGET | | | | | FY2025-26 PROPOSED BUDGET | | | | |
|---|---------------------|--------------------|------------------|---------------------|---------------------------|--------------------|------------------|---------------------|--------------------|
| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 225,183 | 0 | 0 | 225,183 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 189,075 | 0 | 189,075 | 0 | 59,075 | 0 | 59,075 | -68.76% |
| Grants, Contracts & Gifts | 0 | 0 | 717,421 | 717,421 | 0 | 0 | 717,421 | 717,421 | 0.00% |
| Sales, Services & Other | 125,000 | 33,620 | 0 | 158,620 | 125,000 | 33,620 | 0 | 158,620 | 0.00% |
| Total Revenue | 125,000 | 222,695 | 717,421 | 1,065,116 | 350,183 | 92,695 | 717,421 | 1,160,299 | 8.94% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (7,256,601) | (1,476,585) | (242,333) | (8,975,519) | (7,767,148) | (1,120,823) | (242,333) | (9,130,304) | 1.72% |
| Fringe Benefits | (2,428,663) | (420,205) | (70,944) | (2,919,812) | (2,485,894) | (305,000) | (70,944) | (2,861,838) | -1.99% |
| <i>Subtotal Personnel</i> | <i>(9,685,264)</i> | <i>(1,896,790)</i> | <i>(313,277)</i> | <i>(11,895,331)</i> | <i>(10,253,042)</i> | <i>(1,425,823)</i> | <i>(313,277)</i> | <i>(11,992,142)</i> | <i>0.81%</i> |
| Services | (1,694,261) | (317,204) | (131,198) | (2,142,663) | (1,145,885) | (205,100) | (131,198) | (1,482,183) | -30.83% |
| Travel | (135,029) | (38,000) | (12,291) | (185,320) | (186,029) | (86,000) | (12,291) | (284,320) | 53.42% |
| Utilities | 0 | (9,162) | 0 | (9,162) | 0 | (9,162) | 0 | (9,162) | 0.00% |
| Supplies | (240,899) | (65,910) | (4,085) | (310,894) | (261,202) | (72,710) | (4,085) | (337,997) | 8.72% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (120,118) | (169,779) | (58,778) | (348,675) | (125,945) | (185,700) | (58,778) | (370,423) | 6.24% |
| Scholarships | 0 | (1,000) | (10,000) | (11,000) | (1,200) | (6,000) | (10,000) | (17,200) | 56.36% |
| Contingencies | (45,079,206) | (10,285) | 0 | (45,089,491) | (42,522,230) | (10,285) | 0 | (42,532,515) | -5.67% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | (6,000) | (187,792) | (193,792) | 0 | (26,000) | (187,792) | (213,792) | 10.32% |
| <i>Subtotal Non-Personnel</i> | <i>(47,269,513)</i> | <i>(617,340)</i> | <i>(404,144)</i> | <i>(48,290,997)</i> | <i>(44,242,491)</i> | <i>(600,957)</i> | <i>(404,144)</i> | <i>(45,247,592)</i> | <i>-6.30%</i> |
| Total Direct Expenses | (56,954,777) | (2,514,130) | (717,421) | (60,186,328) | (54,495,533) | (2,026,780) | (717,421) | (57,239,734) | -4.90% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | (419,564) | 2,291,435 | 0 | 1,871,871 | (846,983) | 1,934,085 | 0 | 1,087,102 | -41.92% |
| Total Contras & Transfers | (419,564) | 2,291,435 | 0 | 1,871,871 | (846,983) | 1,934,085 | 0 | 1,087,102 | -41.92% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| Prior to Support Unit Allocations | (57,249,341) | 0 | 0 | (57,249,341) | (54,992,333) | 0 | 0 | (54,992,333) | 3.94% |
| Support Unit Allocations | 57,249,341 | 0 | 0 | 57,249,341 | 55,362,333 | 0 | 0 | 55,362,333 | -3.30% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Support Unit Allocations | 0 | 0 | 0 | 0 | 370,000 | 0 | 0 | 370,000 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Model Allocations | 0 | 0 | 0 | 0 | 370,000 | 0 | 0 | 370,000 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (370,000) | 0 | 0 | (370,000) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

FY2024-25 ORIGINAL BUDGET

| | A Funds | Other Unrestricted | Restricted | Total |
|--|--------------------|-----------------------|------------|--------------------|
| Revenue: | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 |
| Direct Tuition | 0 | 0 | 0 | 0 |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 |
| Graduate | 0 | 0 | 0 | 0 |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 |
| Tuition Discounting | 0 | 0 | 0 | 0 |
| Total Fees | 0 | 0 | 0 | 0 |
| General State Appropriations | 0 | 0 | 0 | 0 |
| Direct State Appropriations | 0 | 0 | 0 | 0 |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 |
| Sales, Services & Other | 0 | 0 | 0 | 0 |
| Total Revenue | 0 | 0 | 0 | 0 |
| Direct Expenses: | | | | |
| Salaries and Wages | (1,782,523) | 0 | 0 | (1,782,523) |
| Fringe Benefits | (572,233) | 0 | 0 | (572,233) |
| <i>Subtotal Personnel</i> | <i>(2,354,756)</i> | <i>0</i> | <i>0</i> | <i>(2,354,756)</i> |
| Services | (1,080,463) | (10,000) | 0 | (1,090,463) |
| Travel | (30,850) | 0 | 0 | (30,850) |
| Utilities | 0 | 0 | 0 | 0 |
| Supplies | (89,000) | (39,800) | 0 | (128,800) |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 |
| Rents, Fixed Charges and Equipment | (12,900) | (4,000) | 0 | (16,900) |
| Scholarships | 0 | 0 | 0 | 0 |
| Contingencies | (14,454) | 0 | 0 | (14,454) |
| Renovations | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 |
| Other Strategic Contributions | 0 | 0 | 0 | 0 |
| Depreciation Expense | 0 | 0 | 0 | 0 |
| Other Charges | 0 | 0 | 0 | 0 |
| <i>Subtotal Non-Personnel</i> | <i>(1,227,667)</i> | <i>(53,800)</i> | <i>0</i> | <i>(1,281,467)</i> |
| Total Direct Expenses | (3,582,423) | (53,800) | 0 | (3,636,223) |
| Contras & Transfers: | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 |
| Net Transfers | 0 | 53,800 | 0 | 53,800 |
| Total Contras & Transfers | 0 | 53,800 | 0 | 53,800 |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (3,582,423) | 0 | 0 | (3,582,423) |
| Support Unit Allocations | 3,582,423 | 0 | 0 | 3,582,423 |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 |
| Model Allocations: | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 |
| Participation Fee Payment | 0 | 0 | 0 | 0 |
| Subvention | 0 | 0 | 0 | 0 |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 |
| Total Model Allocations | 0 | 0 | 0 | 0 |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 |

FY2025-26 PROPOSED BUDGET

| A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--------------------|-----------------------|------------|--------------------|--------------------|
| 44,601 | 0 | 0 | 44,601 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 44,601 | 0 | 0 | 44,601 | 0.00% |
| (2,121,225) | 0 | 0 | (2,121,225) | 19.00% |
| (628,492) | 0 | 0 | (628,492) | 9.83% |
| (2,749,717) | 0 | 0 | (2,749,717) | 16.77% |
| (519,502) | (10,000) | 0 | (529,502) | -51.44% |
| (80,850) | 0 | 0 | (80,850) | 162.07% |
| 0 | 0 | 0 | 0 | 0.00% |
| (112,750) | (39,800) | 0 | (152,550) | 18.44% |
| 0 | 0 | 0 | 0 | 0.00% |
| (12,900) | (4,000) | 0 | (16,900) | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | -100.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| (726,002) | (53,800) | 0 | (779,802) | -39.15% |
| (3,475,719) | (53,800) | 0 | (3,529,519) | -2.93% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 53,800 | 0 | 53,800 | 0.00% |
| 0 | 53,800 | 0 | 53,800 | 0.00% |
| (3,431,118) | 0 | 0 | (3,431,118) | 4.22% |
| 3,431,118 | 0 | 0 | 3,431,118 | -4.22% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|-------------|-----------------------|------------|-------------|-------------|-----------------------|------------|-------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 4,731 | 0 | 0 | 4,731 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | 0 | 0 | 0 | 0 | 4,731 | 0 | 0 | 4,731 | 0.00% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (1,014,036) | 0 | 0 | (1,014,036) | (1,014,036) | 0 | 0 | (1,014,036) | 0.00% |
| Fringe Benefits | (315,864) | 0 | 0 | (315,864) | (320,595) | 0 | 0 | (320,595) | 1.50% |
| Subtotal Personnel | (1,329,900) | 0 | 0 | (1,329,900) | (1,334,631) | 0 | 0 | (1,334,631) | 0.36% |
| Services | (104,130) | 0 | 0 | (104,130) | (104,130) | 0 | 0 | (104,130) | 0.00% |
| Travel | (7,579) | 0 | 0 | (7,579) | (7,579) | 0 | 0 | (7,579) | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (79,200) | 0 | 0 | (79,200) | (79,200) | 0 | 0 | (79,200) | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (21,000) | 0 | 0 | (21,000) | (21,000) | 0 | 0 | (21,000) | 0.00% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (376,914) | 0 | 0 | (376,914) | (376,914) | 0 | 0 | (376,914) | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Non-Personnel | (588,823) | 0 | 0 | (588,823) | (588,823) | 0 | 0 | (588,823) | 0.00% |
| Total Direct Expenses | (1,918,723) | 0 | 0 | (1,918,723) | (1,923,454) | 0 | 0 | (1,923,454) | 0.25% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Contras & Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (1,918,723) | 0 | 0 | (1,918,723) | (1,918,723) | 0 | 0 | (1,918,723) | 0.00% |
| Support Unit Allocations | 1,918,723 | 0 | 0 | 1,918,723 | 1,918,723 | 0 | 0 | 1,918,723 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

FY2024-25 ORIGINAL BUDGET

| | A Funds | Other Unrestricted | Restricted | Total |
|--|--------------------|-----------------------|------------|--------------------|
| Revenue: | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 |
| Direct Tuition | 0 | 0 | 0 | 0 |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 |
| Graduate | 0 | 0 | 0 | 0 |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 |
| Tuition Discounting | 0 | 0 | 0 | 0 |
| Total Fees | 0 | 0 | 0 | 0 |
| General State Appropriations | 0 | 0 | 0 | 0 |
| Direct State Appropriations | 0 | 0 | 0 | 0 |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 |
| Sales, Services & Other | 125,000 | 0 | 0 | 125,000 |
| Total Revenue | 125,000 | 0 | 0 | 125,000 |
| Direct Expenses: | | | | |
| Salaries and Wages | (1,151,508) | 0 | 0 | (1,151,508) |
| Fringe Benefits | (414,777) | 0 | 0 | (414,777) |
| <i>Subtotal Personnel</i> | <i>(1,566,285)</i> | <i>0</i> | <i>0</i> | <i>(1,566,285)</i> |
| Services | (410,423) | 0 | 0 | (410,423) |
| Travel | (1,000) | 0 | 0 | (1,000) |
| Utilities | 0 | 0 | 0 | 0 |
| Supplies | (6,500) | 0 | 0 | (6,500) |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 |
| Rents, Fixed Charges and Equipment | (11,750) | 0 | 0 | (11,750) |
| Scholarships | 0 | 0 | 0 | 0 |
| Contingencies | 0 | (765) | 0 | (765) |
| Renovations | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 |
| Other Strategic Contributions | 0 | 0 | 0 | 0 |
| Depreciation Expense | 0 | 0 | 0 | 0 |
| Other Charges | 0 | 0 | 0 | 0 |
| <i>Subtotal Non-Personnel</i> | <i>(429,673)</i> | <i>(765)</i> | <i>0</i> | <i>(430,438)</i> |
| Total Direct Expenses | (1,995,958) | (765) | 0 | (1,996,723) |
| Contras & Transfers: | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 |
| Net Transfers | 0 | 765 | 0 | 765 |
| Total Contras & Transfers | 0 | 765 | 0 | 765 |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (1,870,958) | 0 | 0 | (1,870,958) |
| Support Unit Allocations | 1,870,958 | 0 | 0 | 1,870,958 |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 |
| Model Allocations: | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 |
| Participation Fee Payment | 0 | 0 | 0 | 0 |
| Subvention | 0 | 0 | 0 | 0 |
| <i>Net Funding From / (To) Other Academic Units</i> | 0 | 0 | 0 | 0 |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 |
| Total Model Allocations | 0 | 0 | 0 | 0 |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 |

FY2025-26 PROPOSED BUDGET

| A Funds | Other Unrestricted | Restricted | | Total | % Change in Budget |
|--------------------|-----------------------|------------|--|--------------------|-----------------------|
| 32,508 | 0 | 0 | | 32,508 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 125,000 | 0 | 0 | | 125,000 | 0.00% |
| 157,508 | 0 | 0 | | 157,508 | 26.01% |
| (1,182,046) | 0 | 0 | | (1,182,046) | 2.65% |
| (416,747) | 0 | 0 | | (416,747) | 0.47% |
| (1,598,793) | 0 | 0 | | (1,598,793) | 2.08% |
| (410,423) | 0 | 0 | | (410,423) | 0.00% |
| (1,000) | 0 | 0 | | (1,000) | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| (6,500) | 0 | 0 | | (6,500) | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| (11,750) | 0 | 0 | | (11,750) | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | (765) | 0 | | (765) | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| (429,673) | (765) | 0 | | (430,438) | 0.00% |
| (2,028,466) | (765) | 0 | | (2,029,231) | 1.63% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 765 | 0 | | 765 | 0.00% |
| 0 | 765 | 0 | | 765 | 0.00% |
| (1,870,958) | 0 | 0 | | (1,870,958) | 0.00% |
| 1,870,958 | 0 | 0 | | 1,870,958 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |
| 0 | 0 | 0 | | 0 | 0.00% |

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|---|-------------|--------------------|------------|-------------|-------------|--------------------|------------|-------------|--------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 58,001 | 0 | 0 | 58,001 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | 0 | 0 | 0 | 0 | 58,001 | 0 | 0 | 58,001 | 0.00% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (524,407) | (307,295) | 0 | (831,702) | (580,707) | (92,500) | 0 | (673,207) | -19.06% |
| Fringe Benefits | (190,718) | (45,205) | 0 | (235,923) | (192,420) | 0 | 0 | (192,420) | -18.44% |
| Subtotal Personnel | (715,125) | (352,500) | 0 | (1,067,625) | (773,126) | (92,500) | 0 | (865,626) | -18.92% |
| Services | (22,550) | (15,000) | 0 | (37,550) | (27,250) | (81,000) | 0 | (108,250) | 188.28% |
| Travel | (27,000) | (12,000) | 0 | (39,000) | (29,000) | (20,000) | 0 | (49,000) | 25.64% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (3,650) | (13,500) | 0 | (17,150) | (4,150) | (17,800) | 0 | (21,950) | 27.99% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (30,850) | 0 | 0 | (30,850) | (31,850) | (26,700) | 0 | (58,550) | 89.79% |
| Scholarships | 0 | (1,000) | 0 | (1,000) | (1,200) | (6,000) | 0 | (7,200) | 620.00% |
| Contingencies | (385,353) | 0 | 0 | (385,353) | (388,253) | 0 | 0 | (388,253) | 0.75% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | (6,000) | 0 | (6,000) | 0 | (26,000) | 0 | (26,000) | 333.33% |
| Subtotal Non-Personnel | (469,403) | (47,500) | 0 | (516,903) | (481,703) | (177,500) | 0 | (659,203) | 27.53% |
| Total Direct Expenses | (1,184,528) | (400,000) | 0 | (1,584,528) | (1,254,829) | (270,000) | 0 | (1,524,829) | -3.77% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | (419,564) | 400,000 | 0 | (19,564) | (410,164) | 270,000 | 0 | (140,164) | -616.44% |
| Total Contrs & Transfers | (419,564) | 400,000 | 0 | (19,564) | (410,164) | 270,000 | 0 | (140,164) | -616.44% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (1,604,092) | 0 | 0 | (1,604,092) | (1,606,992) | 0 | 0 | (1,606,992) | -0.18% |
| Support Unit Allocations | 1,604,092 | 0 | 0 | 1,604,092 | 1,696,992 | 0 | 0 | 1,696,992 | 5.79% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 90,000 | 0 | 0 | 90,000 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 90,000 | 0 | 0 | 90,000 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (90,000) | 0 | 0 | (90,000) | 0.00% |

FY2025-26 PROPOSED BUDGET[illegible]

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**[illegible]

[illegible]

Support Unit

Current Funds Summary

FY2023-24 ORIGINAL BUDGET**FY2024-25 PROPOSED BUDGET**

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|--------------|-----------------------|------------|--------------|--------------|-----------------------|------------|--------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (43,774,103) | 0 | 0 | (43,774,103) | (41,644,681) | 0 | 0 | (41,644,681) | -4.86% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Non-Personnel | (43,774,103) | 0 | 0 | (43,774,103) | (41,644,681) | 0 | 0 | (41,644,681) | -4.86% |
| Total Direct Expenses | (43,774,103) | 0 | 0 | (43,774,103) | (41,644,681) | 0 | 0 | (41,644,681) | -4.86% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Contras & Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (43,774,103) | 0 | 0 | (43,774,103) | (41,644,681) | 0 | 0 | (41,644,681) | 4.86% |
| Support Unit Allocations | 43,774,103 | 0 | 0 | 43,774,103 | 41,644,681 | 0 | 0 | 41,644,681 | -4.86% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

FACILITIES
 Support Units Summary
 Current Funds Summary

| | FY2024-25 ORIGINAL BUDGET | | | | FY2025-26 PROPOSED BUDGET | | | | |
|--|---------------------------|--------------------|-----------------|---------------------|---------------------------|--------------------|-----------------|---------------------|--------------------|
| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 511,543 | 0 | 0 | 511,543 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 19,808 | 0 | 0 | 19,808 | 0 | 0 | 0 | 0 | -100.00% |
| Grants, Contracts & Gifts | 0 | 0 | 51,461 | 51,461 | 0 | 0 | 51,461 | 51,461 | 0.00% |
| Sales, Services & Other | 1,760,272 | 0 | 0 | 1,760,272 | 2,055,000 | 0 | 0 | 2,055,000 | 16.74% |
| Total Revenue | 1,780,080 | 0 | 51,461 | 1,831,541 | 2,566,543 | 0 | 51,461 | 2,618,004 | 42.94% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (16,680,856) | 0 | 0 | (16,680,856) | (16,890,364) | 0 | 0 | (16,890,364) | 1.26% |
| Fringe Benefits | (7,215,995) | 0 | 0 | (7,215,995) | (7,687,629) | 0 | 0 | (7,687,629) | 6.54% |
| <i>Subtotal Personnel</i> | <i>(23,896,851)</i> | <i>0</i> | <i>0</i> | <i>(23,896,851)</i> | <i>(24,577,993)</i> | <i>0</i> | <i>0</i> | <i>(24,577,993)</i> | <i>2.85%</i> |
| Services | (16,647,752) | (75,141) | (51,461) | (16,774,354) | (17,688,268) | (75,141) | (51,461) | (17,814,870) | 6.20% |
| Travel | (58,500) | 0 | 0 | (58,500) | (537,500) | 0 | 0 | (537,500) | 818.80% |
| Utilities | (23,761,970) | 0 | 0 | (23,761,970) | (25,205,156) | 0 | 0 | (25,205,156) | 6.07% |
| Supplies | (2,957,305) | 0 | 0 | (2,957,305) | (3,749,563) | 0 | 0 | (3,749,563) | 26.79% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (1,018,781) | 0 | 0 | (1,018,781) | (1,069,698) | 0 | 0 | (1,069,698) | 5.00% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (18,282,826) | 0 | 0 | (18,282,826) | (17,152,214) | 0 | 0 | (17,152,214) | -6.18% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(62,727,134)</i> | <i>(75,141)</i> | <i>(51,461)</i> | <i>(62,853,736)</i> | <i>(65,402,399)</i> | <i>(75,141)</i> | <i>(51,461)</i> | <i>(65,529,001)</i> | <i>4.26%</i> |
| Total Direct Expenses | (86,623,985) | (75,141) | (51,461) | (86,750,587) | (89,980,392) | (75,141) | (51,461) | (90,106,994) | 3.87% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 18,995,136 | 45,000 | 0 | 19,040,136 | 20,658,126 | 45,000 | 0 | 20,703,126 | 8.73% |
| Net Transfers | 795,000 | 0 | 0 | 795,000 | 1,020,000 | 0 | 0 | 1,020,000 | 28.30% |
| Total Contras & Transfers | 19,790,136 | 45,000 | 0 | 19,835,136 | 21,678,126 | 45,000 | 0 | 21,723,126 | 9.52% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (65,053,769) | (30,141) | 0 | (65,083,910) | (65,735,723) | (30,141) | 0 | (65,765,864) | -1.05% |
| Support Unit Allocations | 65,053,769 | 0 | 0 | 65,053,769 | 67,235,723 | 0 | 0 | 67,235,723 | 3.35% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | (30,141) | 0 | (30,141) | 1,500,000 | (30,141) | 0 | 1,469,859 | 4976.61% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | (30,141) | 0 | (30,141) | 1,500,000 | (30,141) | 0 | 1,469,859 | 4976.61% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (1,500,000) | 0 | 0 | (1,500,000) | 0.00% |
| Margin (Change in Fund Balance) | 0 | (30,141) | 0 | (30,141) | 0 | (30,141) | 0 | (30,141) | 0.00% |

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|-------------|-----------------------|------------|-------------|-------------|-----------------------|------------|-------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 57,526 | 0 | 0 | 57,526 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 19,808 | 0 | 0 | 19,808 | 0 | 0 | 0 | 0 | -100.00% |
| Grants, Contracts & Gifts | 0 | 0 | 50,000 | 50,000 | 0 | 0 | 50,000 | 50,000 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | 19,808 | 0 | 50,000 | 69,808 | 57,526 | 0 | 50,000 | 107,526 | 54.03% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (1,818,611) | 0 | 0 | (1,818,611) | (2,079,307) | 0 | 0 | (2,079,307) | 14.33% |
| Fringe Benefits | (734,439) | 0 | 0 | (734,439) | (842,544) | 0 | 0 | (842,544) | 14.72% |
| Subtotal Personnel | (2,553,050) | 0 | 0 | (2,553,050) | (2,921,852) | 0 | 0 | (2,921,852) | 14.45% |
| Services | (98,000) | 0 | (50,000) | (148,000) | (98,000) | 0 | (50,000) | (148,000) | 0.00% |
| Travel | (10,500) | 0 | 0 | (10,500) | (10,500) | 0 | 0 | (10,500) | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (10,150) | 0 | 0 | (10,150) | (10,150) | 0 | 0 | (10,150) | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (7,700) | 0 | 0 | (7,700) | (7,700) | 0 | 0 | (7,700) | 0.00% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (126,963) | 0 | 0 | (126,963) | (5,191) | 0 | 0 | (5,191) | -95.91% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Non-Personnel | (253,313) | 0 | (50,000) | (303,313) | (131,541) | 0 | (50,000) | (181,541) | -40.15% |
| Total Direct Expenses | (2,806,363) | 0 | (50,000) | (2,856,363) | (3,053,393) | 0 | (50,000) | (3,103,393) | 8.65% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 182,000 | 0 | 0 | 182,000 | 385,000 | 0 | 0 | 385,000 | 111.54% |
| Net Transfers | 30,000 | 0 | 0 | 30,000 | 30,000 | 0 | 0 | 30,000 | 0.00% |
| Total Contras & Transfers | 212,000 | 0 | 0 | 212,000 | 415,000 | 0 | 0 | 415,000 | 95.75% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (2,574,555) | 0 | 0 | (2,574,555) | (2,580,867) | 0 | 0 | (2,580,867) | -0.25% |
| Support Unit Allocations | 2,574,555 | 0 | 0 | 2,574,555 | 2,580,867 | 0 | 0 | 2,580,867 | 0.25% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

CL068 - FACILITY SERVICES

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|----------------|---------------------|---------------------|-----------------------|----------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 379,988 | 0 | 0 | 379,988 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 1,461 | 1,461 | 0 | 0 | 1,461 | 1,461 | 0.00% |
| Sales, Services & Other | 964,600 | 0 | 0 | 964,600 | 1,005,000 | 0 | 0 | 1,005,000 | 4.19% |
| Total Revenue | 964,600 | 0 | 1,461 | 966,061 | 1,384,988 | 0 | 1,461 | 1,386,449 | 43.52% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (12,267,126) | 0 | 0 | (12,267,126) | (12,343,463) | 0 | 0 | (12,343,463) | 0.62% |
| Fringe Benefits | (5,396,850) | 0 | 0 | (5,396,850) | (5,760,104) | 0 | 0 | (5,760,104) | 6.73% |
| <i>Subtotal Personnel</i> | <i>(17,663,976)</i> | <i>0</i> | <i>0</i> | <i>(17,663,976)</i> | <i>(18,103,567)</i> | <i>0</i> | <i>0</i> | <i>(18,103,567)</i> | <i>2.49%</i> |
| Services | (13,424,627) | 0 | (1,461) | (13,426,088) | (14,370,268) | 0 | (1,461) | (14,371,729) | 7.04% |
| Travel | (43,000) | 0 | 0 | (43,000) | (480,000) | 0 | 0 | (480,000) | 1016.28% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (2,170,155) | 0 | 0 | (2,170,155) | (2,889,413) | 0 | 0 | (2,889,413) | 33.14% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (986,081) | 0 | 0 | (986,081) | (1,036,998) | 0 | 0 | (1,036,998) | 5.16% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (983,410) | 0 | 0 | (983,410) | (22,023) | 0 | 0 | (22,023) | -97.76% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(17,607,273)</i> | <i>0</i> | <i>(1,461)</i> | <i>(17,608,734)</i> | <i>(18,798,702)</i> | <i>0</i> | <i>(1,461)</i> | <i>(18,800,163)</i> | <i>6.77%</i> |
| Total Direct Expenses | (35,271,249) | 0 | (1,461) | (35,272,710) | (36,902,269) | 0 | (1,461) | (36,903,730) | 4.62% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 5,963,136 | 45,000 | 0 | 6,008,136 | 6,273,126 | 45,000 | 0 | 6,318,126 | 5.16% |
| Net Transfers | 495,000 | 0 | 0 | 495,000 | 720,000 | 0 | 0 | 720,000 | 45.45% |
| Total Contras & Transfers | 6,458,136 | 45,000 | 0 | 6,503,136 | 6,993,126 | 45,000 | 0 | 7,038,126 | 8.23% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (27,848,513) | 45,000 | 0 | (27,803,513) | (28,524,155) | 45,000 | 0 | (28,479,155) | -2.43% |
| Support Unit Allocations | 27,848,513 | 0 | 0 | 27,848,513 | 29,524,155 | 0 | 0 | 29,524,155 | 6.02% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 45,000 | 0 | 45,000 | 1,000,000 | 45,000 | 0 | 1,045,000 | 2222.22% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 45,000 | 0 | 45,000 | 1,000,000 | 45,000 | 0 | 1,045,000 | 2222.22% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (1,000,000) | 0 | 0 | (1,000,000) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 45,000 | 0 | 45,000 | 0 | 45,000 | 0 | 45,000 | 0.00% |

CL081 - UTILITIES
Support Unit
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|------------|---------------------|---------------------|-----------------------|------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 74,030 | 0 | 0 | 74,030 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 795,672 | 0 | 0 | 795,672 | 1,050,000 | 0 | 0 | 1,050,000 | 31.96% |
| Total Revenue | 795,672 | 0 | 0 | 795,672 | 1,124,030 | 0 | 0 | 1,124,030 | 41.27% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (2,595,119) | 0 | 0 | (2,595,119) | (2,467,594) | 0 | 0 | (2,467,594) | -4.91% |
| Fringe Benefits | (1,084,706) | 0 | 0 | (1,084,706) | (1,084,981) | 0 | 0 | (1,084,981) | 0.03% |
| <i>Subtotal Personnel</i> | <i>(3,679,825)</i> | <i>0</i> | <i>0</i> | <i>(3,679,825)</i> | <i>(3,552,575)</i> | <i>0</i> | <i>0</i> | <i>(3,552,575)</i> | <i>-3.46%</i> |
| Services | (3,125,125) | (75,141) | 0 | (3,200,266) | (3,220,000) | (75,141) | 0 | (3,295,141) | 2.96% |
| Travel | (5,000) | 0 | 0 | (5,000) | (47,000) | 0 | 0 | (47,000) | 840.00% |
| Utilities | (23,761,970) | 0 | 0 | (23,761,970) | (25,205,156) | 0 | 0 | (25,205,156) | 6.07% |
| Supplies | (777,000) | 0 | 0 | (777,000) | (850,000) | 0 | 0 | (850,000) | 9.40% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (25,000) | 0 | 0 | (25,000) | (25,000) | 0 | 0 | (25,000) | 0.00% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (47,453) | 0 | 0 | (47,453) | 0 | 0 | 0 | 0 | -100.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(27,741,548)</i> | <i>(75,141)</i> | <i>0</i> | <i>(27,816,689)</i> | <i>(29,347,156)</i> | <i>(75,141)</i> | <i>0</i> | <i>(29,422,297)</i> | <i>5.77%</i> |
| Total Direct Expenses | (31,421,373) | (75,141) | 0 | (31,496,514) | (32,899,731) | (75,141) | 0 | (32,974,872) | 4.69% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 12,850,000 | 0 | 0 | 12,850,000 | 14,000,000 | 0 | 0 | 14,000,000 | 8.95% |
| Net Transfers | 270,000 | 0 | 0 | 270,000 | 270,000 | 0 | 0 | 270,000 | 0.00% |
| Total Contras & Transfers | 13,120,000 | 0 | 0 | 13,120,000 | 14,270,000 | 0 | 0 | 14,270,000 | 8.77% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (17,505,701) | (75,141) | 0 | (17,580,842) | (17,505,701) | (75,141) | 0 | (17,580,842) | 0.00% |
| Support Unit Allocations | 17,505,701 | 0 | 0 | 17,505,701 | 18,005,701 | 0 | 0 | 18,005,701 | 2.86% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | (75,141) | 0 | (75,141) | 500,000 | (75,141) | 0 | 424,859 | 665.42% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | (75,141) | 0 | (75,141) | 500,000 | (75,141) | 0 | 424,859 | 665.42% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (500,000) | 0 | 0 | (500,000) | 0.00% |
| Margin (Change in Fund Balance) | 0 | (75,141) | 0 | (75,141) | 0 | (75,141) | 0 | (75,141) | 0.00% |

[illegible]

Support Unit

Current Funds Summary

FY2023-24 ORIGINAL BUDGET**FY2024-25 PROPOSED BUDGET**[illegible]

STUDENT SERVICES & UNDERGRADUATE AFFAIRS

Support Units Summary

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|----------------------|----------------------|---------------------|-----------------------|----------------------|----------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 907,550 | 0 | 0 | 907,550 | 0.00% |
| Direct Tuition | 14,921,653 | 10,211,946 | 0 | 25,133,599 | 3,595,419 | 11,425,786 | 0 | 15,021,205 | -40.23% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 14,921,653 | 10,211,946 | 0 | 25,133,599 | 3,595,419 | 11,425,786 | 0 | 15,021,205 | -40.23% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 2,871,882 | 3,560,700 | 0 | 6,432,582 | 2,834,682 | 4,785,665 | 0 | 7,620,347 | 18.46% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 5,000,000 | 0 | 0 | 5,000,000 | 7,000,000 | 4,500,000 | 0 | 11,500,000 | 130.00% |
| Indirect Cost Recovery (IDC) Revenue | 88,473 | 0 | 0 | 88,473 | 0 | 16,000 | 0 | 16,000 | -81.92% |
| Grants, Contracts & Gifts | 258,543 | 5,000 | 105,095,075 | 105,358,618 | 0 | 110,000 | 106,767,838 | 106,877,838 | 1.44% |
| Sales, Services & Other | 3,089,450 | 4,114,758 | 1,000,000 | 8,204,208 | 3,197,876 | 7,070,950 | 450,000 | 10,718,826 | 30.65% |
| Total Revenue | 26,230,001 | 17,892,404 | 106,095,075 | 150,217,480 | 17,535,527 | 27,908,401 | 107,217,838 | 152,661,766 | 1.63% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (32,491,682) | (6,545,200) | (2,015,000) | (41,051,882) | (35,736,448) | (8,297,200) | (2,111,265) | (46,144,913) | 12.41% |
| Fringe Benefits | (11,898,897) | (2,182,100) | (300,000) | (14,380,997) | (13,407,335) | (2,368,215) | (325,073) | (16,100,623) | 11.96% |
| <i>Subtotal Personnel</i> | <i>(44,390,579)</i> | <i>(8,727,300)</i> | <i>(2,315,000)</i> | <i>(55,432,879)</i> | <i>(49,143,783)</i> | <i>(10,665,415)</i> | <i>(2,436,338)</i> | <i>(62,245,536)</i> | <i>12.29%</i> |
| Services | (4,060,531) | (2,032,646) | (146,000) | (6,239,177) | (3,314,714) | (3,361,722) | (283,500) | (6,959,936) | 11.55% |
| Travel | (626,667) | (377,300) | (69,000) | (1,072,967) | (883,054) | (557,900) | (67,750) | (1,508,704) | 40.61% |
| Utilities | 0 | (879,200) | 0 | (879,200) | 0 | (1,016,100) | 0 | (1,016,100) | 15.57% |
| Supplies | (1,814,734) | (2,786,420) | (168,500) | (4,769,654) | (2,140,279) | (3,819,814) | (200,050) | (6,160,143) | 29.15% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (1,015,334) | (1,234,611) | (26,929,075) | (29,179,020) | (1,389,846) | (2,626,533) | (26,930,700) | (30,947,079) | 6.06% |
| Scholarships | (18,010,971) | (8,044,800) | (76,155,500) | (102,211,271) | (19,829,676) | (9,808,150) | (76,155,500) | (105,793,326) | 3.50% |
| Contingencies | (3,003,062) | (5,825,662) | 0 | (8,828,724) | (387,422) | (546,605) | (807,000) | (1,741,027) | -80.28% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | (275,054) | 0 | 0 | (275,054) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | (1,000) | (188,500) | (189,500) | 0 | 0 | (188,500) | (188,500) | -0.53% |
| <i>Subtotal Non-Personnel</i> | <i>(28,531,299)</i> | <i>(21,181,639)</i> | <i>(103,656,575)</i> | <i>(153,369,513)</i> | <i>(28,220,045)</i> | <i>(21,736,824)</i> | <i>(104,633,000)</i> | <i>(154,589,869)</i> | <i>0.80%</i> |
| Total Direct Expenses | (72,921,878) | (29,908,939) | (105,971,575) | (208,802,392) | (77,363,828) | (32,402,239) | (107,069,338) | (216,835,405) | 3.85% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 11,950 | 299,756 | 101,500 | 413,206 | 310,750 | 454,300 | 101,500 | 866,550 | 109.71% |
| Net Transfers | 4,253,944 | 8,837,096 | (225,000) | 12,866,040 | 7,392,594 | 6,571,830 | (250,000) | 13,714,424 | 6.59% |
| Total Contras & Transfers | 4,265,894 | 9,136,852 | (123,500) | 13,279,246 | 7,703,344 | 7,026,130 | (148,500) | 14,580,974 | 9.80% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (42,425,983) | (2,879,683) | 0 | (45,305,666) | (52,124,957) | 2,532,292 | 0 | (49,592,665) | -9.46% |
| Support Unit Allocations | 42,425,983 | 0 | 0 | 42,425,983 | 55,672,883 | 0 | 0 | 55,672,883 | 31.22% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | (2,879,683) | 0 | (2,879,683) | 3,547,926 | 2,532,292 | 0 | 6,080,218 | 311.14% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 4,022,099 | 0 | 0 | 4,022,099 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 4,022,099 | 0 | 0 | 4,022,099 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | (2,879,683) | 0 | (2,879,683) | 7,570,025 | 2,532,292 | 0 | 10,102,317 | 450.81% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (7,570,025) | 0 | 0 | (7,570,025) | 0.00% |
| Margin (Change in Fund Balance) | 0 | (2,879,683) | 0 | (2,879,683) | 0 | 2,532,292 | 0 | 2,532,292 | 187.94% |

CL008 - STUDENT AFFAIRS

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|--------------------|-----------------------|--------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 209,317 | 0 | 0 | 209,317 | 0.00% |
| Direct Tuition | 0 | 10,167,446 | 0 | 10,167,446 | 0 | 5,950,000 | 0 | 5,950,000 | -41.48% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 10,167,446 | 0 | 10,167,446 | 0 | 5,950,000 | 0 | 5,950,000 | -41.48% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 698,700 | 0 | 698,700 | 0 | 755,000 | 0 | 755,000 | 8.06% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 2,000,000 | 4,500,000 | 0 | 6,500,000 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 9,615 | 0 | 0 | 9,615 | 0 | 0 | 0 | 0 | -100.00% |
| Grants, Contracts & Gifts | 167,056 | 5,000 | 1,091,575 | 1,263,631 | 0 | 60,000 | 1,086,000 | 1,146,000 | -9.31% |
| Sales, Services & Other | 20,000 | 1,657,512 | 0 | 1,677,512 | 0 | 3,174,450 | 0 | 3,174,450 | 89.24% |
| Total Revenue | 196,671 | 12,528,658 | 1,091,575 | 13,816,904 | 2,209,317 | 14,439,450 | 1,086,000 | 17,734,767 | 28.36% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (4,592,208) | (5,187,000) | 0 | (9,779,208) | (7,621,807) | (4,431,700) | 0 | (12,053,507) | 23.26% |
| Fringe Benefits | (1,686,730) | (1,728,500) | 0 | (3,415,230) | (2,857,210) | (1,448,215) | 0 | (4,305,425) | 26.07% |
| <i>Subtotal Personnel</i> | <i>(6,278,938)</i> | <i>(6,915,500)</i> | <i>0</i> | <i>(13,194,438)</i> | <i>(10,479,017)</i> | <i>(5,879,915)</i> | <i>0</i> | <i>(16,358,932)</i> | <i>23.98%</i> |
| Services | (243,427) | (1,580,827) | (10,000) | (1,834,254) | 7,004 | (1,568,272) | 0 | (1,561,268) | -14.88% |
| Travel | (53,789) | (137,300) | 0 | (191,089) | (140,500) | (287,200) | 0 | (427,700) | 123.82% |
| Utilities | 0 | (879,200) | 0 | (879,200) | 0 | (6,100) | 0 | (6,100) | -99.31% |
| Supplies | (73,143) | (793,320) | (6,000) | (872,463) | (904,500) | (695,358) | (11,000) | (1,610,858) | 84.63% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (117,434) | (543,130) | (575) | (661,139) | (84,600) | (972,225) | 0 | (1,056,825) | 59.85% |
| Scholarships | (164,695) | (38,400) | (1,075,000) | (1,278,095) | (37,400) | (1,703,250) | (1,075,000) | (2,815,650) | 120.30% |
| Contingencies | (73,041) | (5,588,203) | 0 | (5,661,244) | (605,582) | (26,605) | 0 | (632,187) | -88.83% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | (275,054) | 0 | 0 | (275,054) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(725,529)</i> | <i>(9,560,380)</i> | <i>(1,091,575)</i> | <i>(11,377,484)</i> | <i>(2,040,632)</i> | <i>(5,259,010)</i> | <i>(1,086,000)</i> | <i>(8,385,642)</i> | <i>-26.30%</i> |
| Total Direct Expenses | (7,004,467) | (16,475,880) | (1,091,575) | (24,571,922) | (12,519,649) | (11,138,925) | (1,086,000) | (24,744,574) | 0.70% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 230,756 | 0 | 230,756 | 300,000 | 324,000 | 0 | 624,000 | 170.42% |
| Net Transfers | 3,602,136 | 1,723,816 | 0 | 5,325,952 | 8,328,045 | (603,395) | 0 | 7,724,650 | 45.04% |
| Total Contras & Transfers | 3,602,136 | 1,954,572 | 0 | 5,556,708 | 8,628,045 | (279,395) | 0 | 8,348,650 | 50.24% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (3,205,660) | (1,992,650) | 0 | (5,198,310) | (1,682,287) | 3,021,130 | 0 | 1,338,843 | 125.76% |
| Support Unit Allocations | 3,205,660 | 0 | 0 | 3,205,660 | 4,163,287 | 0 | 0 | 4,163,287 | 29.87% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | (1,992,650) | 0 | (1,992,650) | 2,481,000 | 3,021,130 | 0 | 5,502,130 | 376.12% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | (1,992,650) | 0 | (1,992,650) | 2,481,000 | 3,021,130 | 0 | 5,502,130 | 376.12% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (2,481,000) | 0 | 0 | (2,481,000) | 0.00% |
| Margin (Change in Fund Balance) | 0 | (1,992,650) | 0 | (1,992,650) | 0 | 3,021,130 | 0 | 3,021,130 | 251.61% |

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|-------------|-----------------------|------------|-------------|-------------|-----------------------|------------|-------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 86,119 | 0 | 0 | 86,119 | 0.00% |
| Direct Tuition | 2,522,638 | 0 | 0 | 2,522,638 | 72,638 | 0 | 0 | 72,638 | -97.12% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 2,522,638 | 0 | 0 | 2,522,638 | 72,638 | 0 | 0 | 72,638 | -97.12% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 2,586,482 | 0 | 0 | 2,586,482 | 2,586,482 | 0 | 0 | 2,586,482 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 118,000 | 118,000 | 0 | 0 | 209,338 | 209,338 | 77.41% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | 5,109,120 | 0 | 118,000 | 5,227,120 | 2,745,239 | 0 | 209,338 | 2,954,577 | -43.48% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (4,022,434) | (300,000) | 0 | (4,322,434) | (4,400,902) | (300,000) | (66,265) | (4,767,167) | 10.29% |
| Fringe Benefits | (1,090,050) | (100,000) | 0 | (1,190,050) | (1,396,254) | (100,000) | (25,073) | (1,521,327) | 27.84% |
| Subtotal Personnel | (5,112,484) | (400,000) | 0 | (5,512,484) | (5,797,156) | (400,000) | (91,338) | (6,288,494) | 14.08% |
| Services | (1,505,594) | 0 | 0 | (1,505,594) | (864,708) | 100 | 0 | (864,608) | -42.57% |
| Travel | (134,154) | (40,000) | 0 | (174,154) | (165,535) | (37,500) | 0 | (203,035) | 16.58% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (252,163) | (22,000) | 0 | (274,163) | (228,429) | (22,000) | 0 | (250,429) | -8.66% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (63,271) | 0 | 0 | (63,271) | (66,546) | 0 | 0 | (66,546) | 5.18% |
| Scholarships | 0 | (38,000) | 0 | (38,000) | (34,400) | (38,000) | 0 | (72,400) | 90.53% |
| Contingencies | (156,890) | (20,000) | 0 | (176,890) | (69,482) | (20,000) | 0 | (89,482) | -49.41% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | (118,000) | (118,000) | 0 | 0 | (118,000) | (118,000) | 0.00% |
| Subtotal Non-Personnel | (2,112,072) | (120,000) | (118,000) | (2,350,072) | (1,429,100) | (117,400) | (118,000) | (1,664,500) | -29.17% |
| Total Direct Expenses | (7,224,556) | (520,000) | (118,000) | (7,862,556) | (7,226,256) | (517,400) | (209,338) | (7,952,994) | 1.15% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 0 | 520,000 | 0 | 520,000 | 0 | 517,400 | 0 | 517,400 | -0.50% |
| Total Contras & Transfers | 0 | 520,000 | 0 | 520,000 | 0 | 517,400 | 0 | 517,400 | -0.50% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (2,115,436) | 0 | 0 | (2,115,436) | (4,481,017) | 0 | 0 | (4,481,017) | -111.82% |
| Support Unit Allocations | 2,115,436 | 0 | 0 | 2,115,436 | 4,585,694 | 0 | 0 | 4,585,694 | 116.77% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 104,677 | 0 | 0 | 104,677 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 31,962 | 0 | 0 | 31,962 | 0.00% |

CL064 - RESIDENTIAL LEARNING CENTERS

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|--------------------|-----------------------|------------|--------------------|--------------------|-----------------------|------------|--------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 20,798 | 0 | 0 | 20,798 | 0.00% |
| Direct Tuition | 0 | 22,500 | 0 | 22,500 | 0 | 0 | 0 | 0 | -100.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 22,500 | 0 | 22,500 | 0 | 0 | 0 | 0 | -100.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 1,133,000 | 0 | 1,133,000 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 40,000 | 0.00% |
| Total Revenue | 0 | 22,500 | 0 | 22,500 | 20,798 | 1,173,000 | 0 | 1,193,798 | 5205.77% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (1,116,804) | 0 | 0 | (1,116,804) | (860,368) | 0 | 0 | (860,368) | -22.96% |
| Fringe Benefits | (385,795) | 0 | 0 | (385,795) | (321,168) | 0 | 0 | (321,168) | -16.75% |
| <i>Subtotal Personnel</i> | <i>(1,502,599)</i> | <i>0</i> | <i>0</i> | <i>(1,502,599)</i> | <i>(1,181,536)</i> | <i>0</i> | <i>0</i> | <i>(1,181,536)</i> | <i>-21.37%</i> |
| Services | (1,500) | (4,000) | 0 | (5,500) | (18,250) | (222,500) | 0 | (240,750) | 4277.27% |
| Travel | (10,000) | (3,000) | 0 | (13,000) | (7,000) | (6,500) | 0 | (13,500) | 3.85% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (12,600) | (12,500) | 0 | (25,100) | (2,900) | (183,000) | 0 | (185,900) | 640.64% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (2,500) | (3,000) | 0 | (5,500) | (9,550) | (11,000) | 0 | (20,550) | 273.64% |
| Scholarships | (39,400) | 0 | 0 | (39,400) | (25,200) | (65,000) | 0 | (90,200) | 128.93% |
| Contingencies | (50,254) | 0 | 0 | (50,254) | 0 | (500,000) | 0 | (500,000) | 894.95% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(116,254)</i> | <i>(22,500)</i> | <i>0</i> | <i>(138,754)</i> | <i>(62,900)</i> | <i>(988,000)</i> | <i>0</i> | <i>(1,050,900)</i> | <i>657.38%</i> |
| Total Direct Expenses | (1,618,853) | (22,500) | 0 | (1,641,353) | (1,244,436) | (988,000) | 0 | (2,232,436) | 36.01% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 1,394,865 | 0 | 0 | 1,394,865 | 999,650 | 0 | 0 | 999,650 | -28.33% |
| Total Contras & Transfers | 1,394,865 | 0 | 0 | 1,394,865 | 999,650 | 0 | 0 | 999,650 | -28.33% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (223,988) | 0 | 0 | (223,988) | (223,988) | 185,000 | 0 | (38,988) | 82.59% |
| Support Unit Allocations | 223,988 | 0 | 0 | 223,988 | 223,988 | 0 | 0 | 223,988 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 185,000 | 0 | 185,000 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | 185,000 | 0 | 185,000 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 185,000 | 0 | 185,000 | 0.00% |

CL067 - UNIVERSITY 101
Support Unit
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|--------------------|-----------------------|------------------|--------------------|--------------------|-----------------------|------------------|--------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 33,948 | 0 | 0 | 33,948 | 0.00% |
| Direct Tuition | 9,113,065 | 0 | 0 | 9,113,065 | 3,500 | 0 | 0 | 3,500 | -99.96% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 9,113,065 | 0 | 0 | 9,113,065 | 3,500 | 0 | 0 | 3,500 | -99.96% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 7,871 | 0 | 0 | 7,871 | 0 | 16,000 | 0 | 16,000 | 103.28% |
| Grants, Contracts & Gifts | 0 | 0 | 125,000 | 125,000 | 0 | 0 | 125,000 | 125,000 | 0.00% |
| Sales, Services & Other | 0 | 1,350,000 | 0 | 1,350,000 | 0 | 1,494,000 | 0 | 1,494,000 | 10.67% |
| Total Revenue | 9,120,936 | 1,350,000 | 125,000 | 10,595,936 | 37,448 | 1,510,000 | 125,000 | 1,672,448 | -84.22% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (2,523,376) | (300,000) | (95,000) | (2,918,376) | (2,877,289) | (620,000) | (95,000) | (3,592,289) | 23.09% |
| Fringe Benefits | (812,686) | (175,000) | (30,000) | (1,017,686) | (817,035) | (175,000) | (30,000) | (1,022,035) | 0.43% |
| <i>Subtotal Personnel</i> | <i>(3,336,062)</i> | <i>(475,000)</i> | <i>(125,000)</i> | <i>(3,936,062)</i> | <i>(3,694,324)</i> | <i>(795,000)</i> | <i>(125,000)</i> | <i>(4,614,324)</i> | <i>17.23%</i> |
| Services | (200,000) | (54,450) | 0 | (254,450) | (186,000) | (72,800) | 0 | (258,800) | 1.71% |
| Travel | (40,000) | (20,500) | 0 | (60,500) | (50,000) | (40,000) | 0 | (90,000) | 48.76% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (100,000) | (251,900) | 0 | (351,900) | (150,000) | (10,000) | 0 | (160,000) | -54.53% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (50,000) | (30,700) | 0 | (80,700) | (75,000) | (561,000) | 0 | (636,000) | 688.10% |
| Scholarships | 0 | 0 | 0 | 0 | (10,000) | (25,000) | 0 | (35,000) | 0.00% |
| Contingencies | (716,427) | 0 | 0 | (716,427) | 0 | 0 | 0 | 0 | -100.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(1,106,427)</i> | <i>(357,550)</i> | <i>0</i> | <i>(1,463,977)</i> | <i>(471,000)</i> | <i>(708,800)</i> | <i>0</i> | <i>(1,179,800)</i> | <i>-19.41%</i> |
| Total Direct Expenses | (4,442,489) | (832,550) | (125,000) | (5,400,039) | (4,165,324) | (1,503,800) | (125,000) | (5,794,124) | 7.30% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 10,000 | 20,000 | 0 | 30,000 | 0.00% |
| Net Transfers | (400,000) | (517,450) | 0 | (917,450) | (537,198) | (130,000) | 0 | (667,198) | 27.28% |
| Total Contrs & Transfers | (400,000) | (517,450) | 0 | (917,450) | (527,198) | (110,000) | 0 | (637,198) | 30.55% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 4,278,447 | 0 | 0 | 4,278,447 | (4,655,074) | (103,800) | 0 | (4,758,874) | -211.23% |
| Support Unit Allocations | (4,278,447) | 0 | 0 | (4,278,447) | 5,342,323 | 0 | 0 | 5,342,323 | -224.87% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 687,249 | (103,800) | 0 | 583,449 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 687,249 | (103,800) | 0 | 583,449 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (687,249) | 0 | 0 | (687,249) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | (103,800) | 0 | (103,800) | 0.00% |

CL085 - ENROLLMENT MANAGEMENT SERVICES

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|---------------------|----------------------|---------------------|-----------------------|---------------------|----------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 361,412 | 0 | 0 | 361,412 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 2,862,000 | 0 | 2,862,000 | 0 | 2,876,665 | 0 | 2,876,665 | 0.51% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 70,987 | 0 | 0 | 70,987 | 0 | 0 | 0 | 0 | -100.00% |
| Grants, Contracts & Gifts | 91,487 | 0 | 98,780,000 | 98,871,487 | 0 | 0 | 98,780,000 | 98,780,000 | -0.09% |
| Sales, Services & Other | 2,692,750 | 50,000 | 0 | 2,742,750 | 3,040,200 | 91,000 | 0 | 3,131,200 | 14.16% |
| Total Revenue | 2,855,224 | 2,912,000 | 98,780,000 | 104,547,224 | 3,401,612 | 2,967,665 | 98,780,000 | 105,149,277 | 0.58% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (11,168,763) | (627,000) | (1,900,000) | (13,695,763) | (11,922,069) | (680,500) | (1,900,000) | (14,502,569) | 5.89% |
| Fringe Benefits | (4,033,675) | (135,000) | (265,000) | (4,433,675) | (4,201,307) | (170,000) | (265,000) | (4,636,307) | 4.57% |
| <i>Subtotal Personnel</i> | <i>(15,202,438)</i> | <i>(762,000)</i> | <i>(2,165,000)</i> | <i>(18,129,438)</i> | <i>(16,123,376)</i> | <i>(850,500)</i> | <i>(2,165,000)</i> | <i>(19,138,876)</i> | <i>5.57%</i> |
| Services | (1,158,759) | (297,769) | (136,000) | (1,592,528) | (1,072,707) | (301,750) | (113,500) | (1,487,957) | -6.57% |
| Travel | (272,500) | (145,500) | (69,000) | (487,000) | (338,669) | (148,700) | (67,750) | (555,119) | 13.99% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (1,033,373) | (1,589,200) | (162,500) | (2,785,073) | (605,500) | (1,869,956) | (184,050) | (2,659,506) | -4.51% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (408,964) | (534,935) | (26,928,500) | (27,872,399) | (535,880) | (609,308) | (26,930,700) | (28,075,888) | 0.73% |
| Scholarships | (21,000) | (8,400) | (69,100,000) | (69,129,400) | (14,500) | (8,400) | (69,100,000) | (69,122,900) | -0.01% |
| Contingencies | (119,570) | (217,459) | 0 | (337,029) | 333,760 | 0 | 0 | 333,760 | -199.03% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | (70,500) | (70,500) | 0 | 0 | (70,500) | (70,500) | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(3,014,166)</i> | <i>(2,793,263)</i> | <i>(96,466,500)</i> | <i>(102,273,929)</i> | <i>(2,233,496)</i> | <i>(2,938,114)</i> | <i>(96,466,500)</i> | <i>(101,638,110)</i> | <i>-0.62%</i> |
| Total Direct Expenses | (18,216,604) | (3,555,263) | (98,631,500) | (120,403,367) | (18,356,872) | (3,788,614) | (98,631,500) | (120,776,986) | 0.31% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 11,950 | 69,000 | 101,500 | 182,450 | 750 | 83,800 | 101,500 | 186,050 | 1.97% |
| Net Transfers | 252,771 | (312,770) | (250,000) | (309,999) | (142,149) | 237,149 | (250,000) | (155,000) | 50.00% |
| Total Contras & Transfers | 264,721 | (243,770) | (148,500) | (127,549) | (141,399) | 320,949 | (148,500) | 31,050 | 124.34% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (15,096,659) | (887,033) | 0 | (15,983,692) | (15,096,659) | (500,000) | 0 | (15,596,659) | 2.42% |
| Support Unit Allocations | 15,096,659 | 0 | 0 | 15,096,659 | 15,096,659 | 0 | 0 | 15,096,659 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | (887,033) | 0 | (887,033) | 0 | (500,000) | 0 | (500,000) | 43.63% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 2,390,137 | 0 | 0 | 2,390,137 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 2,390,137 | 0 | 0 | 2,390,137 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | (887,033) | 0 | (887,033) | 2,390,137 | (500,000) | 0 | 1,890,137 | 313.09% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (2,390,137) | 0 | 0 | (2,390,137) | 0.00% |
| Margin (Change in Fund Balance) | 0 | (887,033) | 0 | (887,033) | 0 | (500,000) | 0 | (500,000) | 43.63% |

CL086 - ACADEMIC SUPPORT SERVICES

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|--------------------|-----------------------|------------|--------------------|--------------------|-----------------------|----------------|--------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 93,083 | 0 | 0 | 93,083 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 42,000 | 0 | 0 | 42,000 | 40,000 | 0 | 0 | 40,000 | -4.76% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 0.00% |
| Sales, Services & Other | 372,700 | 502,246 | 0 | 874,946 | 145,676 | 432,500 | 0 | 578,176 | -33.92% |
| Total Revenue | 414,700 | 502,246 | 0 | 916,946 | 278,759 | 432,500 | 5,000 | 716,259 | -21.89% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (5,524,993) | (131,200) | 0 | (5,656,193) | (4,402,177) | 0 | 0 | (4,402,177) | -22.17% |
| Fringe Benefits | (1,486,986) | (43,600) | 0 | (1,530,586) | (1,259,489) | 0 | 0 | (1,259,489) | -17.71% |
| <i>Subtotal Personnel</i> | <i>(7,011,979)</i> | <i>(174,800)</i> | <i>0</i> | <i>(7,186,779)</i> | <i>(5,661,666)</i> | <i>0</i> | <i>0</i> | <i>(5,661,666)</i> | <i>-21.22%</i> |
| Services | (139,403) | (95,600) | 0 | (235,003) | (150,803) | (114,000) | 0 | (264,803) | 12.68% |
| Travel | (75,224) | (31,000) | 0 | (106,224) | (87,450) | (5,500) | 0 | (92,950) | -12.50% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (229,105) | (95,500) | 0 | (324,605) | (160,800) | (49,000) | (5,000) | (214,800) | -33.83% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (287,415) | (122,846) | 0 | (410,261) | (355,400) | (51,500) | 0 | (406,900) | -0.82% |
| Scholarships | (75,900) | 0 | 0 | (75,900) | (38,200) | 0 | 0 | (38,200) | -49.67% |
| Contingencies | (111,880) | 0 | 0 | (111,880) | 0 | 0 | 0 | 0 | -100.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | (1,000) | 0 | (1,000) | 0 | 0 | 0 | 0 | -100.00% |
| <i>Subtotal Non-Personnel</i> | <i>(918,927)</i> | <i>(345,946)</i> | <i>0</i> | <i>(1,264,873)</i> | <i>(792,653)</i> | <i>(220,000)</i> | <i>(5,000)</i> | <i>(1,017,653)</i> | <i>-19.55%</i> |
| Total Direct Expenses | (7,930,906) | (520,746) | 0 | (8,451,652) | (6,454,319) | (220,000) | (5,000) | (6,679,319) | -20.97% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 1,471,532 | 18,500 | 0 | 1,490,032 | 572,722 | (250,000) | 0 | 322,722 | -78.34% |
| Total Contras & Transfers | 1,471,532 | 18,500 | 0 | 1,490,032 | 572,722 | (250,000) | 0 | 322,722 | -78.34% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (6,044,674) | 0 | 0 | (6,044,674) | (5,602,838) | (37,500) | 0 | (5,640,338) | 6.69% |
| Support Unit Allocations | 6,044,674 | 0 | 0 | 6,044,674 | 5,602,838 | 0 | 0 | 5,602,838 | -7.31% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | (37,500) | 0 | (37,500) | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | (37,500) | 0 | (37,500) | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | (37,500) | 0 | (37,500) | 0.00% |

CL087 - UNIVERSITY HEALTH SERVICES

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|---|------------------|-----------------------|------------|------------------|--------------------|-----------------------|------------------|--------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 50,413 | 0 | 0 | 50,413 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 5,453,786 | 0 | 5,453,786 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 | 0 | 5,453,786 | 0 | 5,453,786 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 21,000 | 0 | 21,000 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 50,000 | 200,000 | 250,000 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 10,000 | 399,000 | 0 | 409,000 | 0.00% |
| Total Revenue | 0 | 0 | 0 | 0 | 60,413 | 5,923,786 | 200,000 | 6,184,199 | 0.00% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (382,095) | 0 | 0 | (382,095) | (736,045) | (2,215,000) | (30,000) | (2,981,045) | 680.18% |
| Fringe Benefits | (127,773) | 0 | 0 | (127,773) | (222,968) | (475,000) | 0 | (697,968) | 446.26% |
| <i>Subtotal Personnel</i> | <i>(509,868)</i> | <i>0</i> | <i>0</i> | <i>(509,868)</i> | <i>(959,013)</i> | <i>(2,690,000)</i> | <i>(30,000)</i> | <i>(3,679,013)</i> | <i>621.56%</i> |
| Services | (396,000) | 0 | 0 | (396,000) | (402,400) | (987,500) | (170,000) | (1,559,900) | 293.91% |
| Travel | 0 | 0 | 0 | 0 | (27,000) | (30,000) | 0 | (57,000) | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | (1,010,000) | 0 | (1,010,000) | 0.00% |
| Supplies | 0 | 0 | 0 | 0 | (19,250) | (253,500) | 0 | (272,750) | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | 0 | 0 | 0 | (3,800) | (401,500) | 0 | (405,300) | 0.00% |
| Scholarships | 0 | 0 | 0 | 0 | (40,000) | (6,000) | 0 | (46,000) | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(396,000)</i> | <i>0</i> | <i>0</i> | <i>(396,000)</i> | <i>(492,450)</i> | <i>(2,688,500)</i> | <i>(170,000)</i> | <i>(3,350,950)</i> | <i>746.20%</i> |
| Total Direct Expenses | (905,868) | 0 | 0 | (905,868) | (1,451,463) | (5,378,500) | (200,000) | (7,029,963) | 676.05% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 26,500 | 0 | 26,500 | 0.00% |
| Net Transfers | 0 | 0 | 0 | 0 | 157,157 | (604,324) | 0 | (447,167) | 0.00% |
| Total Contras & Transfers | 0 | 0 | 0 | 0 | 157,157 | (577,824) | 0 | (420,667) | 0.00% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| Prior to Support Unit Allocations | (905,868) | 0 | 0 | (905,868) | (1,233,893) | (32,538) | 0 | (1,266,431) | -39.80% |
| Support Unit Allocations | 905,868 | 0 | 0 | 905,868 | 1,233,893 | 0 | 0 | 1,233,893 | 36.21% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | (32,538) | 0 | (32,538) | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Model Allocations | 0 | 0 | 0 | 0 | 0 | (32,538) | 0 | (32,538) | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | (32,538) | 0 | (32,538) | 0.00% |

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|----------|-----------------------|------------|----------|----------|-----------------------|------------|----------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 1,143 | 0 | 0 | 1,143 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | 0 | 0 | 0 | 0 | 1,143 | 0 | 0 | 1,143 | 0.00% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (34,207) | 0 | 0 | (34,207) | (34,946) | 0 | 0 | (34,946) | 2.16% |
| Fringe Benefits | (18,909) | 0 | 0 | (18,909) | (19,312) | 0 | 0 | (19,312) | 2.13% |
| Subtotal Personnel | (53,116) | 0 | 0 | (53,116) | (54,259) | 0 | 0 | (54,259) | 2.15% |
| Services | (800) | 0 | 0 | (800) | (800) | 0 | 0 | (800) | 0.00% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (1,500) | 0 | 0 | (1,500) | (1,500) | 0 | 0 | (1,500) | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (2,300) | 0 | 0 | (2,300) | (2,168) | 0 | 0 | (2,168) | -5.74% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (10,178) | 0 | 0 | (10,178) | (10,310) | 0 | 0 | (10,310) | 1.30% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Non-Personnel | (14,778) | 0 | 0 | (14,778) | (14,778) | 0 | 0 | (14,778) | 0.00% |
| Total Direct Expenses | (67,894) | 0 | 0 | (67,894) | (69,037) | 0 | 0 | (69,037) | 1.68% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 21,000 | 0 | 0 | 21,000 | 0 | 0 | 0 | 0 | -100.00% |
| Total Contras & Transfers | 21,000 | 0 | 0 | 21,000 | 0 | 0 | 0 | 0 | -100.00% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (46,894) | 0 | 0 | (46,894) | (67,894) | 0 | 0 | (67,894) | -44.78% |
| Support Unit Allocations | 46,894 | 0 | 0 | 46,894 | 67,894 | 0 | 0 | 67,894 | 44.78% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

UNIVERSITY SERVICES & OPERATIONS

Support Units Summary

Current Funds Summary

| | FY2024-25 ORIGINAL BUDGET | | | | FY2025-26 PROPOSED BUDGET | | | | |
|---|---------------------------|---------------------|------------------|----------------------|---------------------------|---------------------|------------------|----------------------|--------------------|
| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
| Revenue: | | | | | | | | | |
| Budget Transfers | (500,000) | 0 | 0 | (500,000) | (10,623,984) | 0 | 0 | (10,623,984) | 2024.80% |
| Direct Tuition | 3,280 | 3,300,000 | 0 | 3,303,280 | 21,761,760 | 3,300,000 | 0 | 25,061,760 | 658.69% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 3,280 | 3,300,000 | 0 | 3,303,280 | 21,761,760 | 3,300,000 | 0 | 25,061,760 | 658.69% |
| Tuition Discounting | 135,000,000 | 0 | 0 | 135,000,000 | 135,000,000 | 0 | 0 | 135,000,000 | 0.00% |
| Total Fees | (1,925,000) | 14,782,548 | 0 | 12,857,548 | (1,865,000) | 14,870,000 | 0 | 13,005,000 | 1.15% |
| General State Appropriations | (227,430,418) | 0 | 0 | (227,430,418) | 0 | 0 | 0 | 0 | -100.00% |
| Direct State Appropriations | 234,430,418 | 0 | 0 | 234,430,418 | 25,577,446 | 0 | 0 | 25,577,446 | -89.09% |
| Indirect Cost Recovery (IDC) Revenue | (13,215,293) | 12,347,613 | 0 | (867,680) | (3,884,312) | 3,884,312 | 0 | 0 | -100.00% |
| Grants, Contracts & Gifts | 0 | 0 | 540,000 | 540,000 | 0 | 0 | 741,520 | 741,520 | 37.32% |
| Sales, Services & Other | 4,364,456 | 9,262,399 | 0 | 13,626,855 | 4,973,203 | 9,462,399 | 0 | 14,435,602 | 5.93% |
| Total Revenue | 130,727,443 | 39,692,560 | 540,000 | 170,960,003 | 170,939,114 | 31,516,711 | 741,520 | 203,197,345 | 18.86% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (44,521,422) | (4,147,800) | (2,000) | (48,671,222) | (46,885,640) | (1,015,800) | (3,500) | (47,904,940) | -1.57% |
| Fringe Benefits | (16,746,310) | (1,364,280) | 0 | (18,110,590) | (17,245,562) | (426,280) | (20) | (17,671,862) | -2.42% |
| <i>Subtotal Personnel</i> | <i>(61,267,732)</i> | <i>(5,512,080)</i> | <i>(2,000)</i> | <i>(66,781,812)</i> | <i>(64,131,201)</i> | <i>(1,442,080)</i> | <i>(3,520)</i> | <i>(65,576,801)</i> | <i>-1.80%</i> |
| Services | (24,645,920) | (3,849,581) | 0 | (28,495,501) | (38,318,705) | (1,059,533) | 0 | (39,378,238) | 38.19% |
| Travel | (472,279) | (220,808) | 0 | (693,087) | (214,250) | (10,808) | 0 | (225,058) | -67.53% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (3,799,775) | (2,358,930) | 0 | (6,158,705) | (1,794,342) | (1,608,930) | 0 | (3,403,272) | -44.74% |
| Tuition Discounting Costs | (135,000,000) | 0 | 0 | (135,000,000) | (135,000,000) | 0 | 0 | (135,000,000) | 0.00% |
| Rents, Fixed Charges and Equipment | (10,862,812) | (2,095,173) | (310,000) | (13,267,985) | (11,881,611) | (2,095,173) | (310,000) | (14,286,784) | 7.68% |
| Scholarships | (5,528) | 0 | (200,000) | (205,528) | (2,000) | 0 | (400,000) | (402,000) | 95.59% |
| Contingencies | (25,459,039) | (245,395) | 0 | (25,704,434) | 7,107,571 | (3,079,570) | 0 | 4,028,001 | -115.67% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (279,338) | 0 | 0 | (279,338) | (279,338) | 0 | 0 | (279,338) | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(200,524,691)</i> | <i>(8,769,887)</i> | <i>(510,000)</i> | <i>(209,804,578)</i> | <i>(180,382,675)</i> | <i>(7,854,014)</i> | <i>(710,000)</i> | <i>(188,946,689)</i> | <i>-9.94%</i> |
| Total Direct Expenses | (261,792,423) | (14,281,967) | (512,000) | (276,586,390) | (244,513,876) | (9,296,094) | (713,520) | (254,523,490) | -7.98% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 23,177,250 | 12,722,452 | 0 | 35,899,702 | 17,262,393 | 16,417,452 | 0 | 33,679,845 | -6.18% |
| Net Transfers | 18,002,286 | (34,764,929) | (28,000) | (16,790,643) | (927,185) | (38,863,166) | (28,000) | (39,818,351) | -137.15% |
| Total Contras & Transfers | 41,179,536 | (22,042,477) | (28,000) | 19,109,059 | 16,335,208 | (22,445,714) | (28,000) | (6,138,506) | -132.12% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| Prior to Support Unit Allocations | (89,885,444) | 3,368,116 | 0 | (86,517,328) | (57,239,555) | (225,097) | 0 | (57,464,652) | 33.58% |
| Support Unit Allocations | 89,885,444 | 0 | 0 | 89,885,444 | 89,026,481 | 0 | 0 | 89,026,481 | -0.96% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Support Unit Allocations | 0 | 3,368,116 | 0 | 3,368,116 | 31,786,926 | (225,097) | 0 | 31,561,829 | 837.08% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 4,046,486 | 0 | 0 | 4,046,486 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 4,046,486 | 0 | 0 | 4,046,486 | 0.00% |
| Margin (Change in Fund Balance) | | | | | | | | | |
| After Model Allocations | 0 | 3,368,116 | 0 | 3,368,116 | 35,833,413 | (225,097) | 0 | 35,608,316 | 957.22% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (35,833,413) | 0 | 0 | (35,833,413) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 3,368,116 | 0 | 3,368,116 | 0 | (225,097) | 0 | (225,097) | -106.68% |

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------|--------------------|------------|---------------|---------------|--------------------|------------|---------------|--------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | (43,398,666) | 0 | 0 | (43,398,666) | 0.00% |
| Direct Tuition | 0 | 2,350,000 | 0 | 2,350,000 | 21,759,480 | 2,350,000 | 0 | 24,109,480 | 925.94% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 2,350,000 | 0 | 2,350,000 | 21,759,480 | 2,350,000 | 0 | 24,109,480 | 925.94% |
| Tuition Discounting | 135,000,000 | 0 | 0 | 135,000,000 | 135,000,000 | 0 | 0 | 135,000,000 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | (227,430,418) | 0 | 0 | (227,430,418) | 0 | 0 | 0 | 0 | -100.00% |
| Direct State Appropriations | 227,430,418 | 0 | 0 | 227,430,418 | 21,639,186 | 0 | 0 | 21,639,186 | -90.49% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 200,000 | 0.00% |
| Sales, Services & Other | 2,800,000 | 0 | 0 | 2,800,000 | 3,300,000 | 0 | 0 | 3,300,000 | 17.86% |
| Total Revenue | 137,800,000 | 2,350,000 | 0 | 140,150,000 | 138,300,000 | 2,350,000 | 200,000 | 140,850,000 | 0.50% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (12,985) | 0 | 0 | (12,985) | (12,985) | 0 | 0 | (12,985) | 0.00% |
| Fringe Benefits | (28,276) | 0 | 0 | (28,276) | (28,276) | 0 | 0 | (28,276) | 0.00% |
| Subtotal Personnel | (41,261) | 0 | 0 | (41,261) | (41,261) | 0 | 0 | (41,261) | 0.00% |
| Services | (100,000) | 0 | 0 | (100,000) | (100,000) | 0 | 0 | (100,000) | 0.00% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting Costs | (135,000,000) | 0 | 0 | (135,000,000) | (135,000,000) | 0 | 0 | (135,000,000) | 0.00% |
| Rents, Fixed Charges and Equipment | (1,900,000) | 0 | 0 | (1,900,000) | (2,400,000) | 0 | 0 | (2,400,000) | 26.32% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | (200,000) | (200,000) | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Non-Personnel | (137,000,000) | 0 | 0 | (137,000,000) | (137,500,000) | 0 | (200,000) | (137,700,000) | 0.51% |
| Total Direct Expenses | (137,041,261) | 0 | 0 | (137,041,261) | (137,541,261) | 0 | (200,000) | (137,741,261) | 0.51% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 500,000 | 0 | 0 | 500,000 | 500,000 | 0 | 0 | 500,000 | 0.00% |
| Net Transfers | 1,621,538 | (2,350,000) | 0 | (728,462) | 1,621,538 | (2,350,000) | 0 | (728,462) | 0.00% |
| Total Contrás & Transfers | 2,121,538 | (2,350,000) | 0 | (228,462) | 2,121,538 | (2,350,000) | 0 | (228,462) | 0.00% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 2,880,277 | 0 | 0 | 2,880,277 | 2,880,277 | 0 | 0 | 2,880,277 | 0.00% |
| Support Unit Allocations | (2,880,277) | 0 | 0 | (2,880,277) | (2,880,277) | 0 | 0 | (2,880,277) | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (0) | 0 | 0 | (0) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

CL004 - ADMINISTRATION AND FINANCE

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|------------------|---------------------|---------------------|-----------------------|------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 49,441 | 0 | 0 | 49,441 | 0.00% |
| Direct Tuition | 0 | 950,000 | 0 | 950,000 | 0 | 950,000 | 0 | 950,000 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 950,000 | 0 | 950,000 | 0 | 950,000 | 0 | 950,000 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | (1,925,000) | 1,870,000 | 0 | (55,000) | (1,865,000) | 1,870,000 | 0 | 5,000 | -109.09% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | (13,210,536) | 12,347,613 | 0 | (862,923) | (3,884,312) | 3,884,312 | 0 | 0 | -100.00% |
| Grants, Contracts & Gifts | 0 | 0 | 230,000 | 230,000 | 0 | 0 | 231,520 | 231,520 | 0.66% |
| Sales, Services & Other | 0 | 3,330,000 | 0 | 3,330,000 | 0 | 3,330,000 | 0 | 3,330,000 | 0.00% |
| Total Revenue | (15,135,536) | 18,497,613 | 230,000 | 3,592,077 | (5,699,871) | 10,034,312 | 231,520 | 4,565,961 | 27.11% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (2,793,055) | 0 | (2,000) | (2,795,055) | (2,962,962) | 0 | (3,500) | (2,966,462) | 6.13% |
| Fringe Benefits | (952,161) | 0 | 0 | (952,161) | (911,219) | 0 | (20) | (911,239) | -4.30% |
| <i>Subtotal Personnel</i> | <i>(3,745,216)</i> | <i>0</i> | <i>(2,000)</i> | <i>(3,747,216)</i> | <i>(3,874,181)</i> | <i>0</i> | <i>(3,520)</i> | <i>(3,877,701)</i> | <i>3.48%</i> |
| Services | (3,258,253) | (250,000) | 0 | (3,508,253) | (3,908,359) | (250,000) | 0 | (4,158,359) | 18.53% |
| Travel | (62,700) | 0 | 0 | (62,700) | (24,700) | 0 | 0 | (24,700) | -60.61% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (146,675) | (57,215) | 0 | (203,890) | (14,700) | (57,215) | 0 | (71,915) | -64.73% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (236,700) | (1,200,000) | 0 | (1,436,700) | (178,800) | (1,200,000) | 0 | (1,378,800) | -4.03% |
| Scholarships | 0 | 0 | (200,000) | (200,000) | 0 | 0 | (200,000) | (200,000) | 0.00% |
| Contingencies | (3,373,703) | (60,945) | 0 | (3,434,648) | (5,252,828) | (2,918,945) | 0 | (8,171,773) | 137.92% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(7,078,031)</i> | <i>(1,568,160)</i> | <i>(200,000)</i> | <i>(8,846,191)</i> | <i>(9,379,387)</i> | <i>(4,426,160)</i> | <i>(200,000)</i> | <i>(14,005,547)</i> | <i>58.32%</i> |
| Total Direct Expenses | (10,823,247) | (1,568,160) | (202,000) | (12,593,407) | (13,253,568) | (4,426,160) | (203,520) | (17,883,248) | 42.00% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 65,000 | 687,600 | 0 | 752,600 | 0 | 687,600 | 0 | 687,600 | -8.64% |
| Net Transfers | 0 | (14,023,840) | (28,000) | (14,051,840) | 0 | (6,295,752) | (28,000) | (6,323,752) | 55.00% |
| Total Contras & Transfers | 65,000 | (13,336,240) | (28,000) | (13,299,240) | 0 | (5,608,152) | (28,000) | (5,636,152) | 57.62% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (25,893,783) | 3,593,213 | 0 | (22,300,570) | (18,953,439) | 0 | 0 | (18,953,439) | 15.01% |
| Support Unit Allocations | 25,893,783 | 0 | 0 | 25,893,783 | 18,953,439 | 0 | 0 | 18,953,439 | -26.80% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 3,593,213 | 0 | 3,593,213 | 0 | 0 | 0 | 0 | -100.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 3,593,213 | 0 | 3,593,213 | 0 | 0 | 0 | 0 | -100.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 3,593,213 | 0 | 3,593,213 | 0 | 0 | 0 | 0 | -100.00% |

CL012 - BUSINESS AFFAIRS

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|--------------------|-----------------------|------------|--------------------|--------------------|-----------------------|------------|--------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 47,359 | 0 | 0 | 47,359 | 0.00% |
| Direct Tuition | 3,280 | 0 | 0 | 3,280 | 2,280 | 0 | 0 | 2,280 | -30.49% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 3,280 | 0 | 0 | 3,280 | 2,280 | 0 | 0 | 2,280 | -30.49% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 374,520 | 4,627,846 | 0 | 5,002,366 | 369,980 | 4,627,846 | 0 | 4,997,826 | -0.09% |
| Total Revenue | 377,800 | 4,627,846 | 0 | 5,005,646 | 419,619 | 4,627,846 | 0 | 5,047,465 | 0.84% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (2,277,732) | (123,000) | 0 | (2,400,732) | (2,068,787) | (123,000) | 0 | (2,191,787) | -8.70% |
| Fringe Benefits | (809,794) | (52,000) | 0 | (861,794) | (799,517) | (52,000) | 0 | (851,517) | -1.19% |
| <i>Subtotal Personnel</i> | <i>(3,087,526)</i> | <i>(175,000)</i> | <i>0</i> | <i>(3,262,526)</i> | <i>(2,868,304)</i> | <i>(175,000)</i> | <i>0</i> | <i>(3,043,304)</i> | <i>-6.72%</i> |
| Services | (115,356) | (155,217) | 0 | (270,573) | (115,106) | (155,217) | 0 | (270,323) | -0.09% |
| Travel | (15,800) | 0 | 0 | (15,800) | 0 | 0 | 0 | 0 | -100.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (34,929) | (648,630) | 0 | (683,559) | (27,615) | (648,630) | 0 | (676,245) | -1.07% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (35,500) | (150,397) | 0 | (185,897) | (33,600) | (150,397) | 0 | (183,997) | -1.02% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (186,704) | 0 | 0 | (186,704) | (503,735) | 0 | 0 | (503,735) | 169.80% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(388,289)</i> | <i>(954,244)</i> | <i>0</i> | <i>(1,342,533)</i> | <i>(680,056)</i> | <i>(954,244)</i> | <i>0</i> | <i>(1,634,300)</i> | <i>21.73%</i> |
| Total Direct Expenses | (3,475,815) | (1,129,244) | 0 | (4,605,059) | (3,548,360) | (1,129,244) | 0 | (4,677,604) | 1.58% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 185,370 | 30,000 | 0 | 215,370 | 157,081 | 30,000 | 0 | 187,081 | -13.14% |
| Net Transfers | 722,630 | (3,253,699) | 0 | (2,531,069) | 456,980 | (3,253,699) | 0 | (2,796,719) | -10.50% |
| Total Contras & Transfers | 908,000 | (3,223,699) | 0 | (2,315,699) | 614,061 | (3,223,699) | 0 | (2,609,638) | -12.69% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (2,190,015) | 274,903 | 0 | (1,915,112) | (2,514,680) | 274,903 | 0 | (2,239,777) | -16.95% |
| Support Unit Allocations | 2,190,015 | 0 | 0 | 2,190,015 | 2,514,680 | 0 | 0 | 2,514,680 | 14.82% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 274,903 | 0 | 274,903 | 0 | 274,903 | 0 | 274,903 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 274,903 | 0 | 274,903 | 0 | 274,903 | 0 | 274,903 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 274,903 | 0 | 274,903 | 0 | 274,903 | 0 | 274,903 | 0.00% |

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|-------------|-----------------------|------------|-------------|-------------|-----------------------|------------|-------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Non-Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Direct Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 8,642,565 | 0 | 0 | 8,642,565 | 8,642,565 | 0 | 0 | 8,642,565 | 0.00% |
| Net Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Contras & Transfers | 8,642,565 | 0 | 0 | 8,642,565 | 8,642,565 | 0 | 0 | 8,642,565 | 0.00% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 8,642,565 | 0 | 0 | 8,642,565 | 8,642,565 | 0 | 0 | 8,642,565 | 0.00% |
| Support Unit Allocations | (8,642,565) | 0 | 0 | (8,642,565) | (8,642,565) | 0 | 0 | (8,642,565) | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|--------------|-----------------------|------------|--------------|--------------|-----------------------|------------|--------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | (500,000) | 0 | 0 | (500,000) | 31,448,666 | 0 | 0 | 31,448,666 | -6389.73% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 7,000,000 | 0 | 0 | 7,000,000 | 3,938,260 | 0 | 0 | 3,938,260 | -43.74% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | 6,500,000 | 0 | 0 | 6,500,000 | 35,386,926 | 0 | 0 | 35,386,926 | 444.41% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (789,652) | 0 | 0 | (789,652) | 0 | 0 | 0 | 0 | -100.00% |
| Fringe Benefits | (260,348) | 0 | 0 | (260,348) | 0 | 0 | 0 | 0 | -100.00% |
| Subtotal Personnel | (1,050,000) | 0 | 0 | (1,050,000) | 0 | 0 | 0 | 0 | -100.00% |
| Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (12,406,521) | 0 | 0 | (12,406,521) | 19,524,881 | 0 | 0 | 19,524,881 | -257.38% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Non-Personnel | (12,406,521) | 0 | 0 | (12,406,521) | 19,524,881 | 0 | 0 | 19,524,881 | -257.38% |
| Total Direct Expenses | (13,456,521) | 0 | 0 | (13,456,521) | 19,524,881 | 0 | 0 | 19,524,881 | -245.10% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | (600,000) | 0 | 0 | (600,000) | (32,453,402) | 0 | 0 | (32,453,402) | -5308.90% |
| Total Contras & Transfers | (600,000) | 0 | 0 | (600,000) | (32,453,402) | 0 | 0 | (32,453,402) | -5308.90% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (7,556,521) | 0 | 0 | (7,556,521) | 22,458,405 | 0 | 0 | 22,458,405 | 397.21% |
| Support Unit Allocations | 7,556,521 | 0 | 0 | 7,556,521 | 5,928,521 | 0 | 0 | 5,928,521 | -21.54% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 28,386,926 | 0 | 0 | 28,386,926 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 2,896,486 | 0 | 0 | 2,896,486 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 2,896,486 | 0 | 0 | 2,896,486 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 31,283,412 | 0 | 0 | 31,283,412 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (31,283,412) | 0 | 0 | (31,283,412) | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------|-----------------------|------------|-------|-------------|-----------------------|------------|-------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 8,506 | 0 | 0 | 8,506 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | 0 | 0 | 0 | 0 | 8,506 | 0 | 0 | 8,506 | 0.00% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | 0 | 0 | (918,300) | 0 | 0 | (918,300) | 0.00% |
| Fringe Benefits | 0 | 0 | 0 | 0 | (413,142) | 0 | 0 | (413,142) | 0.00% |
| Subtotal Personnel | 0 | 0 | 0 | 0 | (1,331,442) | 0 | 0 | (1,331,442) | 0.00% |
| Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | 0 | 0 | 0 | (142,277) | 0 | 0 | (142,277) | 0.00% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal Non-Personnel | 0 | 0 | 0 | 0 | (142,277) | 0 | 0 | (142,277) | 0.00% |
| Total Direct Expenses | 0 | 0 | 0 | 0 | (1,473,719) | 0 | 0 | (1,473,719) | 0.00% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Contrs & Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 0 | 0 | 0 | 0 | (1,465,213) | 0 | 0 | (1,465,213) | 0.00% |
| Support Unit Allocations | 0 | 0 | 0 | 0 | 1,465,213 | 0 | 0 | 1,465,213 | 0.00% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

| A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|-------------|-----------------------|------------|-------------|-----------------------|
| 92,843 | 0 | 0 | 92,843 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 310,000 | 310,000 | 0.00% |
| 0 | 204,553 | 0 | 204,553 | 0.00% |
| 92,843 | 204,553 | 310,000 | 607,396 | 18.04% |
| (3,392,718) | (892,800) | 0 | (4,285,518) | -10.01% |
| (1,162,916) | (374,280) | 0 | (1,537,196) | -21.49% |
| (4,555,634) | (1,267,080) | 0 | (5,822,714) | -13.35% |
| (412,593) | (634,316) | 0 | (1,046,909) | -7.23% |
| 0 | (10,808) | 0 | (10,808) | -31.45% |
| 0 | 0 | 0 | 0 | 0.00% |
| (100,320) | (851,925) | 0 | (952,245) | -3.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| (302,300) | (739,776) | (310,000) | (1,352,076) | 8.99% |
| 0 | 0 | 0 | 0 | 0.00% |
| 207,642 | (3,825) | 0 | 203,817 | -376.08% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| (607,571) | (2,240,650) | (310,000) | (3,158,221) | -8.20% |
| (5,163,205) | (3,507,730) | (310,000) | (8,980,935) | -11.61% |
| 0 | 3,299,852 | 0 | 3,299,852 | 0.00% |
| 0 | 3,325 | 0 | 3,325 | 0.00% |
| 0 | 3,303,177 | 0 | 3,303,177 | 0.00% |
| (5,070,362) | 0 | 0 | (5,070,362) | 20.06% |
| 5,070,362 | 0 | 0 | 5,070,362 | -20.06% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |
| 1,150,000 | 0 | 0 | 1,150,000 | 0.00% |
| 1,150,000 | 0 | 0 | 1,150,000 | 0.00% |
| 1,150,000 | 0 | 0 | 1,150,000 | 0.00% |
| (1,150,000) | 0 | 0 | (1,150,000) | 0.00% |
| 0 | 0 | 0 | 0 | 0.00% |

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**[illegible]

CL083 - FINANCE SYSTEMS

Support Unit

Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|------------|---------------------|---------------------|-----------------------|------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 23,428 | 0 | 0 | 23,428 | 0.00% |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Total Tuition</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 6,500,000 | 0 | 6,500,000 | 0 | 6,500,000 | 0 | 6,500,000 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales, Services & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | 0 | 6,500,000 | 0 | 6,500,000 | 23,428 | 6,500,000 | 0 | 6,523,428 | 0.36% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (934,752) | 0 | 0 | (934,752) | (954,637) | 0 | 0 | (954,637) | 2.13% |
| Fringe Benefits | (370,124) | 0 | 0 | (370,124) | (373,667) | 0 | 0 | (373,667) | 0.96% |
| <i>Subtotal Personnel</i> | <i>(1,304,876)</i> | <i>0</i> | <i>0</i> | <i>(1,304,876)</i> | <i>(1,328,304)</i> | <i>0</i> | <i>0</i> | <i>(1,328,304)</i> | <i>1.80%</i> |
| Services | (8,356,843) | 0 | 0 | (8,356,843) | (8,606,843) | 0 | 0 | (8,606,843) | 2.99% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (82,031) | 0 | 0 | (82,031) | (82,031) | 0 | 0 | (82,031) | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (4,752) | 0 | 0 | (4,752) | (4,752) | 0 | 0 | (4,752) | 0.00% |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contingencies | (1,277,716) | 0 | 0 | (1,277,716) | (1,027,716) | 0 | 0 | (1,027,716) | -19.57% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(9,721,342)</i> | <i>0</i> | <i>0</i> | <i>(9,721,342)</i> | <i>(9,721,342)</i> | <i>0</i> | <i>0</i> | <i>(9,721,342)</i> | <i>0.00%</i> |
| Total Direct Expenses | (11,026,218) | 0 | 0 | (11,026,218) | (11,049,646) | 0 | 0 | (11,049,646) | 0.21% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 7,750,000 | (7,000,000) | 0 | 750,000 | 7,750,000 | (7,000,000) | 0 | 750,000 | 0.00% |
| Total Contras & Transfers | 7,750,000 | (7,000,000) | 0 | 750,000 | 7,750,000 | (7,000,000) | 0 | 750,000 | 0.00% |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | (3,276,218) | (500,000) | 0 | (3,776,218) | (3,276,218) | (500,000) | 0 | (3,776,218) | 0.00% |
| Support Unit Allocations | 3,276,218 | 0 | 0 | 3,276,218 | 3,451,218 | 0 | 0 | 3,451,218 | 5.34% |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | (500,000) | 0 | (500,000) | 175,000 | (500,000) | 0 | (325,000) | 35.00% |
| Model Allocations: | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Net Funding From / (To) Other Academic Units</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0.00%</i> |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) After Model Allocations | 0 | (500,000) | 0 | (500,000) | 175,000 | (500,000) | 0 | (325,000) | 35.00% |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | (175,000) | 0 | 0 | (175,000) | 0.00% |
| Margin (Change in Fund Balance) | 0 | (500,000) | 0 | (500,000) | 0 | (500,000) | 0 | (500,000) | 0.00% |

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget | | |
|---|-----------|--------------------|-------------|-------------|-----------|--------------------|-------------|-------------|--------------------|--|--|
| Revenue: | | | | | | | | | | | |
| Budget Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Direct Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Undergraduate Tuition - Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Undergraduate Tuition - Non-Resident | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Graduate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Total Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Direct State Appropriations | 791,734 | 0 | 0 | 791,734 | 791,734 | 0 | 0 | 791,734 | 0.00% | | |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Grants, Contracts & Gifts | 0 | 900 | 1,176,365 | 1,177,265 | 0 | 900 | 1,176,365 | 1,177,265 | 0.00% | | |
| Sales, Services & Other | 0 | 89,000 | 0 | 89,000 | 0 | 97,000 | 0 | 97,000 | 8.99% | | |
| Total Revenue | 791,734 | 89,900 | 1,176,365 | 2,057,999 | 791,734 | 97,900 | 1,176,365 | 2,065,999 | 0.39% | | |
| Direct Expenses: | | | | | | | | | | | |
| Salaries and Wages | (319,428) | (53,206) | (700,000) | (1,072,634) | (328,952) | (58,206) | (700,000) | (1,087,158) | 1.35% | | |
| Fringe Benefits | (105,574) | (16,494) | (185,000) | (307,068) | (105,575) | (17,694) | (185,000) | (308,269) | 0.39% | | |
| Subtotal Personnel | (425,002) | (69,700) | (885,000) | (1,379,702) | (434,527) | (75,900) | (885,000) | (1,395,427) | 1.14% | | |
| Services | (340,191) | (5,900) | (8,000) | (354,091) | (331,191) | (5,900) | (8,000) | (345,091) | -2.54% | | |
| Travel | (14,416) | (4,100) | (34,270) | (52,786) | (14,141) | (5,900) | (34,270) | (54,311) | 2.89% | | |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Supplies | (10,625) | (12,600) | (22,595) | (45,820) | (10,625) | (12,600) | (22,595) | (45,820) | 0.00% | | |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Rents, Fixed Charges and Equipment | (1,500) | (1,100) | (26,500) | (29,100) | (1,250) | (1,100) | (26,500) | (28,850) | -0.86% | | |
| Scholarships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Other Charges | 0 | 0 | (200,000) | (200,000) | 0 | 0 | (200,000) | (200,000) | 0.00% | | |
| Subtotal Non-Personnel | (366,732) | (23,700) | (291,365) | (681,797) | (357,207) | (25,500) | (291,365) | (674,072) | -1.13% | | |
| Total Direct Expenses | (791,734) | (93,400) | (1,176,365) | (2,061,499) | (791,734) | (101,400) | (1,176,365) | (2,069,499) | 0.39% | | |
| Contras & Transfers: | | | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Net Transfers | 0 | 3,500 | 0 | 3,500 | 0 | 3,500 | 0 | 3,500 | 0.00% | | |
| Total Contras & Transfers | 0 | 3,500 | 0 | 3,500 | 0 | 3,500 | 0 | 3,500 | 0.00% | | |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Margin (Change in Fund Balance) After Support Unit Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Model Allocations: | | | | | | | | | | | |
| Legacy Model Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Participation Fee Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Subvention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Net Funding From / (To) Other Academic Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Strategic Initiative Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Total Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Margin (Change in Fund Balance) After Model Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Expense Budget Net (Increase) / Decrease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Margin (Change in Fund Balance) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |

UNIVERSITY OF SOUTH CAROLINA COLUMBIA
DESIGNATED FUNDS¹
FY2026 BUDGET

| | FUND TYPE | FY2024 BUDGET | FY2024 ACTUAL | FY2025 BUDGET | PROPOSED FY2026 BUDGET |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------------------|
| <u>SOURCES:</u> | | | | | |
| Bookstore - General University Scholarships | C | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| Bookstore - Law ² | C | 45,000 | 45,000 | 45,000 | 45,000 |
| Bookstore - Band | C | 25,000 | 25,000 | 25,000 | 25,000 |
| Other Auxiliary - President's Commencement Scholars | C | 20,000 | 20,000 | 20,000 | 20,000 |
| Trademark and Licensing - General University Scholarships | C | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Trademark and Licensing - Chorus | C | 10,000 | 10,000 | 10,000 | 10,000 |
| Food Service Contract - General University Scholarships | B | 300,000 | 300,000 | 300,000 | 300,000 |
| Ring Sales - General University Scholarships | C | 50,000 | 50,000 | 50,000 | 50,000 |
| Educational Foundation ⁵ | Private | 250,000 | 250,000 | 250,000 | 250,000 |
| ATM Commissions - General University Scholarships | C | 150,000 | 150,000 | 150,000 | 150,000 |
| West Campus | C | 600,000 | 600,000 | 600,000 | 600,000 |
| Parking - General University Scholarships | C | 500,000 | 500,000 | 500,000 | 500,000 |
| Vending - Engineering Scholarships | C | 1,500 | 1,500 | 1,500 | 1,500 |
| Vending, Bookstore and Miscellaneous Collections ³ | C | 488,886 | 529,821 | 485,065 | 485,065 |
| | | 5,840,386 | 5,881,321 | 5,836,565 | 5,836,565 |
| <u>USES:</u> | | | | | |
| Scholarships - General University | S | 5,250,000 | 5,250,000 | 5,250,000 | 5,250,000 |
| Scholarships - Law | S | 45,000 | 45,000 | 45,000 | 45,000 |
| Scholarships - Band | S | 25,000 | 25,000 | 25,000 | 25,000 |
| Scholarships - Chorus | S | 10,000 | 10,000 | 10,000 | 10,000 |
| Scholarships - Engineering | S | 1,500 | 1,500 | 1,500 | 1,500 |
| Scholarships - President's Commencement-Regionals | S | 20,000 | 20,000 | 20,000 | 20,000 |
| University Development & Functions | R | 156,800 | 126,829 | 156,800 | 156,800 |
| Donor Development | R | 76,160 | 68,195 | 76,160 | 76,160 |
| Administration & Finance | R | 60,945 | 44,141 | 60,945 | 60,945 |
| Provost | R | 45,730 | 60,253 | 45,730 | 45,730 |
| President | R | 53,800 | 94,502 | 53,800 | 53,800 |
| Various University Departments ⁴ | * | 18,190 | 18,190 | 18,190 | 18,190 |
| Student Affairs | R | 15,215 | 6,743 | 15,215 | 15,215 |
| Government & Community Affairs | R | 15,215 | 28,877 | 15,215 | 15,215 |
| Residence Life Program Development | R | 11,390 | 5,638 | 11,390 | 11,390 |
| Commencements | R | 11,390 | 26,692 | 11,390 | 11,390 |
| University Secretary | R | 9,520 | 38,186 | 9,520 | 9,520 |
| Communications | R | 3,825 | 3,071 | 3,825 | 3,825 |
| University Technology Services | R | 7,646 | 6,309 | 3,825 | 3,825 |
| Research and Graduate Education | R | 1,530 | 1,472 | 1,530 | 1,530 |
| Human Resources | R | 765 | 725 | 765 | 765 |
| Legal Affairs | R | 765 | 0 | 765 | 765 |
| | | 5,840,386 | 5,881,321 | 5,836,565 | 5,836,565 |

⁽¹⁾ Designated Funds include the Board of Trustees controlled funds (R Funds), and scholarship allocations from auxiliary operations.

⁽²⁾ Law allocation from Bookstore Commission is based on an agreed upon distribution.

⁽³⁾ Unused budget is moved to DAF special projects fund.

⁽⁴⁾ Various University Departments are vending funds that have been provided to departments based on historical allocation of sales. These are D, E and Z funds. All allocations and funds used will be reviewed and updated in FY2026.

⁽⁵⁾ Contingent upon approval of Alumni Service Agreement.

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UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2025-2026

IV. USC Schools of Medicine

▶ USC School of Medicine – Columbia

- Capsule of Performance Data
- Total Funds Summary
- Current Funds Summary

▶ USC School of Medicine - Greenville

- Capsule of Performance Data
- Total Funds Summary
- Current Funds Summary

CAPSULE OF PERFORMANCE DATA
School of Medicine - Columbia

| Fall Enrollment (Majors)¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| <u>Total Students:</u> | | | | |
| Full-Time | 638 | 670 | 706 | 5.37% |
| Part-Time | 25 | 34 | 23 | -32.35% |
| Total Fall Enrollment | 663 | 704 | 729 | 3.55% |
| <u>Total Students:</u> | | | | |
| Undergraduate | - | - | - | - |
| Graduate | 288 | 307 | 337 | 9.77% |
| Medicine-MD | 375 | 397 | 392 | -1.26% |
| Total Fall Enrollment | 663 | 704 | 729 | 3.55% |
| <u>Full-Time Equivalent Students:</u> | | | | |
| Undergraduate | - | - | - | - |
| Graduate/Professional | 700 | 757 | 775 | 2.38% |
| Total FTEs | 700 | 757 | 775 | 2.38% |

| Degrees Awarded¹ | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Certificates | 3 | 2 | - | -100.00% |
| Associates | - | - | - | - |
| Bachelors | - | - | - | - |
| Masters | 97 | 99 | 72 | -27.27% |
| Doctorates | 11 | 6 | 31 | 416.67% |
| Professional and Other | 99 | 87 | 90 | 3.45% |
| Total Degrees | 210 | 194 | 193 | -0.52% |

| Grant Activity² | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|---------------------------------------|-----------------|-----------------|-----------------|---------------------|
| <u>Grant Expenditures by Purpose:</u> | | | | |
| Research | \$ 15,307,362 | \$ 16,276,353 | \$ 16,872,971 | 3.67% |
| Public Service | 23,925,530 | 20,027,663 | 21,692,681 | 8.31% |
| Scholarships | 244,750 | 275,624 | 370,000 | 34.24% |
| Other | - | - | - | - |
| Total | \$ 39,477,642 | \$ 36,579,640 | \$ 38,935,652 | 6.44% |

| Full-Time Ranked Faculty¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| (includes medical professionals) | | | | |
| Professor | 42 | 40 | 46 | 15.00% |
| Associate Professor | 66 | 61 | 60 | -1.64% |
| Assistant Professor | 75 | 74 | 67 | -9.46% |
| Instructors/Lecturers | 5 | 1 | 0 | -100.00% |
| Librarian | 7 | 7 | 6 | -14.29% |
| Total | 195 | 183 | 179 | -2.19% |

¹ This information is provided by OIRAA (Office of Institutional Research, Assessment, and Analytics).

² This information is provided by the University's Budget Office.

MC000 - SOM Columbia
System Institution
Total Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Current | Noncurrent | Total | Current | Noncurrent | Total | % Change in Budget |
|--|----------------------|--------------------|----------------------|----------------------|--------------------|----------------------|--------------------|
| Revenue: | | | | | | | |
| Direct Tuition | 22,453,016 | 441,980 | 22,894,996 | 22,790,610 | 444,806 | 23,235,416 | 1.49% |
| Tuition Discounting | 492,939 | 0 | 492,939 | 592,939 | 0 | 592,939 | 20.29% |
| Total Fees | 772,997 | 0 | 772,997 | 855,409 | 0 | 855,409 | 10.66% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 27,860,886 | 100,000,000 | 127,860,886 | 37,980,236 | 0 | 37,980,236 | -70.30% |
| Indirect Cost Recovery (IDC) Revenue | 2,083,997 | 0 | 2,083,997 | 2,217,651 | 0 | 2,217,651 | 6.41% |
| Grants, Contracts & Gifts | 44,265,345 | 39,883 | 44,305,228 | 41,330,756 | 262,673 | 41,593,429 | -6.12% |
| Sales, Services & Other | 851,424 | 36,221 | 887,645 | 823,424 | (8,012) | 815,412 | -8.14% |
| Total Revenue | 98,780,604 | 100,518,084 | 199,298,688 | 106,591,025 | 699,467 | 107,290,492 | -46.17% |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (42,128,953) | (109,072) | (42,238,025) | (44,279,704) | (152,949) | (44,432,653) | 5.20% |
| Fringe Benefits | (16,384,551) | (22,620) | (16,407,171) | (17,138,947) | (35,700) | (17,174,647) | 4.68% |
| <i>Subtotal Personnel</i> | <i>(58,513,504)</i> | <i>(131,692)</i> | <i>(58,645,196)</i> | <i>(61,418,651)</i> | <i>(188,649)</i> | <i>(61,607,300)</i> | <i>5.05%</i> |
| Services | (26,356,779) | 431,401 | (25,925,378) | (24,727,063) | (120,269) | (24,847,332) | -4.16% |
| Travel | (553,900) | 0 | (553,900) | (559,400) | 0 | (559,400) | 0.99% |
| Utilities | (1,287,967) | 0 | (1,287,967) | (1,287,967) | 0 | (1,287,967) | 0.00% |
| Supplies | (5,678,810) | 0 | (5,678,810) | (5,669,254) | (10,641) | (5,679,895) | 0.02% |
| Tuition Discounting Costs | (492,939) | 0 | (492,939) | (592,939) | 0 | (592,939) | 20.29% |
| Rents, Fixed Charges and Equipment | (5,070,592) | 1,595,230 | (3,475,362) | (5,106,135) | 1,625,837 | (3,480,298) | 0.14% |
| Scholarships | (1,632,145) | 500,000 | (1,132,145) | (1,642,145) | 500,000 | (1,142,145) | 0.88% |
| Contingencies | (152,159) | 0 | (152,159) | (5,120,001) | 0 | (5,120,001) | 3264.90% |
| Renovations | 0 | 0 | 0 | (35,000) | 0 | (35,000) | 0.00% |
| Debt Service | 0 | 165,083 | 165,083 | 0 | 145,742 | 145,742 | 11.72% |
| Other Strategic Contributions | 0 | 0 | 0 | (745,220) | 0 | (745,220) | 0.00% |
| Depreciation Expense | 0 | (1,636,098) | (1,636,098) | 0 | (1,649,879) | (1,649,879) | 0.84% |
| Other Charges | (3,347,907) | 0 | (3,347,907) | (3,347,907) | 1,302 | (3,346,605) | -0.04% |
| <i>Subtotal Non-Personnel</i> | <i>(44,573,198)</i> | <i>1,055,616</i> | <i>(43,517,582)</i> | <i>(48,833,031)</i> | <i>492,092</i> | <i>(48,340,939)</i> | <i>11.08%</i> |
| Total Direct Expenses | (103,086,702) | 923,924 | (102,162,778) | (110,251,682) | 303,443 | (109,948,239) | 7.62% |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 2,628,152 | 0 | 2,628,152 | 2,850,172 | 534 | 2,850,706 | 8.47% |
| Net Transfers | 1,006,090 | (1,006,090) | 0 | 2,699,916 | (2,699,916) | 0 | 0.00% |
| Total Contrás & Transfers | 3,634,242 | (1,006,090) | 2,628,152 | 5,550,088 | (2,699,382) | 2,850,706 | 8.47% |
| Margin (Change in Fund Balance) | (671,856) | 100,435,918 | 99,764,062 | 1,889,431 | (1,696,472) | 192,959 | -99.81% |

MC000 - SOM Columbia
System Institution
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|---------------------|----------------------|---------------------|-----------------------|---------------------|----------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 22,427,554 | 25,462 | 0 | 22,453,016 | 22,764,787 | 25,823 | 0 | 22,790,610 | 1.50% |
| Tuition Discounting | 492,939 | 0 | 0 | 492,939 | 592,939 | 0 | 0 | 592,939 | 20.29% |
| Total Fees | 432,000 | 340,997 | 0 | 772,997 | 512,000 | 343,409 | 0 | 855,409 | 10.66% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 27,860,886 | 0 | 0 | 27,860,886 | 37,980,236 | 0 | 0 | 37,980,236 | 36.32% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 2,083,997 | 0 | 2,083,997 | 0 | 2,217,651 | 0 | 2,217,651 | 6.41% |
| Grants, Contracts & Gifts | 4,178,281 | 3,006,291 | 37,080,773 | 44,265,345 | 4,084,329 | 0 | 37,246,427 | 41,330,756 | -6.63% |
| Sales, Services & Other | 374,472 | 476,952 | 0 | 851,424 | 346,472 | 476,952 | 0 | 823,424 | -3.29% |
| Total Revenue | 55,766,132 | 5,933,699 | 37,080,773 | 98,780,604 | 66,280,763 | 3,063,835 | 37,246,427 | 106,591,025 | 7.91% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (23,381,087) | (3,682,971) | (15,064,895) | (42,128,953) | (25,151,435) | (3,997,720) | (15,130,549) | (44,279,704) | 5.11% |
| Fringe Benefits | (9,147,761) | (1,274,428) | (5,962,362) | (16,384,551) | (9,739,438) | (1,437,147) | (5,962,362) | (17,138,947) | 4.60% |
| <i>Subtotal Personnel</i> | <i>(32,528,848)</i> | <i>(4,957,399)</i> | <i>(21,027,257)</i> | <i>(58,513,504)</i> | <i>(34,890,873)</i> | <i>(5,434,867)</i> | <i>(21,092,911)</i> | <i>(61,418,651)</i> | <i>4.96%</i> |
| Services | (16,606,689) | (1,358,368) | (8,391,722) | (26,356,779) | (14,733,954) | (1,501,387) | (8,491,722) | (24,727,063) | -6.18% |
| Travel | (155,488) | (75,000) | (323,412) | (553,900) | (150,988) | (85,000) | (323,412) | (559,400) | 0.99% |
| Utilities | (1,255,467) | 0 | (32,500) | (1,287,967) | (1,255,467) | 0 | (32,500) | (1,287,967) | 0.00% |
| Supplies | (1,718,582) | (1,836,482) | (2,123,746) | (5,678,810) | (1,666,274) | (1,879,234) | (2,123,746) | (5,669,254) | -0.17% |
| Tuition Discounting Costs | (492,939) | 0 | 0 | (492,939) | (592,939) | 0 | 0 | (592,939) | 20.29% |
| Rents, Fixed Charges and Equipment | (2,951,140) | (773,452) | (1,346,000) | (5,070,592) | (2,986,683) | (773,452) | (1,346,000) | (5,106,135) | 0.70% |
| Scholarships | (540,000) | (579,645) | (512,500) | (1,632,145) | (550,000) | (579,645) | (512,500) | (1,642,145) | 0.61% |
| Contingencies | (152,159) | 0 | 0 | (152,159) | (5,120,001) | 0 | 0 | (5,120,001) | 3264.90% |
| Renovations | 0 | 0 | 0 | 0 | (35,000) | 0 | 0 | (35,000) | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | (745,220) | 0 | 0 | (745,220) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | (3,347,907) | (3,347,907) | 0 | 0 | (3,347,907) | (3,347,907) | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(23,872,464)</i> | <i>(4,622,947)</i> | <i>(16,077,787)</i> | <i>(44,573,198)</i> | <i>(27,836,526)</i> | <i>(4,818,718)</i> | <i>(16,177,787)</i> | <i>(48,833,031)</i> | <i>9.56%</i> |
| Total Direct Expenses | (56,401,312) | (9,580,346) | (37,105,044) | (103,086,702) | (62,727,399) | (10,253,585) | (37,270,698) | (110,251,682) | 6.95% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 297,084 | 2,191,919 | 139,149 | 2,628,152 | 297,084 | 2,413,939 | 139,149 | 2,850,172 | 8.45% |
| Net Transfers | 636,007 | 484,961 | (114,878) | 1,006,090 | 512,256 | 2,302,538 | (114,878) | 2,699,916 | 168.36% |
| Total Contras & Transfers | 933,091 | 2,676,880 | 24,271 | 3,634,242 | 809,340 | 4,716,477 | 24,271 | 5,550,088 | 52.72% |
| Margin (Change in Fund Balance) | 297,911 | (969,767) | 0 | (671,856) | 4,362,704 | (2,473,273) | 0 | 1,889,431 | 381.23% |

CAPSULE OF PERFORMANCE DATA
School of Medicine - Greenville

| Fall Enrollment (Majors)¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| <u>Total Students:</u> | | | | |
| Full-Time | 409 | 418 | 420 | 0.48% |
| Part-Time | 10 | 3 | 4 | 33.33% |
| Total Fall Enrollment | 419 | 421 | 424 | 0.71% |
| <u>Total Students:</u> | | | | |
| Undergraduate | - | - | - | - |
| Graduate | - | - | - | - |
| Medicine-MD | 419 | 421 | 424 | 0.71% |
| Total Fall Enrollment | 419 | 421 | 424 | 0.71% |
| <u>Full-Time Equivalent Students:</u> | | | | |
| Undergraduate | - | - | - | - |
| Graduate/Professional | 419 | 421 | 424 | 0.71% |
| Total FTEs | 419 | 421 | 424 | 0.71% |

| Degrees Awarded¹ | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Certificates | - | - | - | - |
| Associates | - | - | - | - |
| Bachelors | - | - | - | - |
| Masters | - | - | - | - |
| Doctorates | - | - | - | - |
| Professional and Other | 101 | 96 | 93 | -3.13% |
| Total Degrees | 101 | 96 | 93 | -3.13% |

| Grant Activity² | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|---------------------------------------|-----------------|-----------------|-----------------|---------------------|
| <u>Grant Expenditures by Purpose:</u> | | | | |
| Research | \$ 1,194,283 | \$ 1,544,228 | \$ 2,657,986 | 72.12% |
| Public Service | 431,186 | 560,612 | 671,520 | 19.78% |
| Scholarships | 629,098 | 405,438 | 825,282 | 103.55% |
| Other | 19,825,813 | 14,508,974 | 18,384,805 | 26.71% |
| Total | \$ 22,080,380 | \$ 17,019,252 | \$ 22,539,594 | 32.44% |

| Full-Time Ranked Faculty¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| (includes medical professionals) | | | | |
| Professor | 7 | 7 | 7 | - |
| Associate Professor | 8 | 9 | 9 | - |
| Assistant Professor | 3 | 6 | 7 | 16.67% |
| Instructors/Lecturers | - | - | - | - |
| Librarian | - | - | - | - |
| Total | 18 | 22 | 23 | 4.55% |

¹ This information is provided by OIRAA (Office of Institutional Research, Assessment, and Analytics).

² This information is provided by the University's Budget Office.

MG000 - SOM Greenville

System Institution

Total Funds Summary

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | Current | Noncurrent | Total | Current | Noncurrent | Total | % Change in Budget |
|--|---------------------|------------------|---------------------|---------------------|-----------------|---------------------|--------------------|
| Revenue: | | | | | | | |
| Direct Tuition | 19,687,039 | (170,000) | 19,517,039 | 19,687,039 | (170,000) | 19,517,039 | 0.00% |
| Tuition Discounting | 171,870 | 0 | 171,870 | 171,870 | 0 | 171,870 | 0.00% |
| Total Fees | 382,600 | 0 | 382,600 | 382,600 | 0 | 382,600 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 1,000,000 | 0 | 1,000,000 | 1,000,000 | 0 | 1,000,000 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 100,000 | 0 | 100,000 | 20,000 | 0 | 20,000 | -80.00% |
| Grants, Contracts & Gifts | 8,212,880 | 0 | 8,212,880 | 7,265,437 | 171,921 | 7,437,358 | -9.44% |
| Sales, Services & Other | 230,000 | 0 | 230,000 | 300,000 | (395) | 299,605 | 30.26% |
| Total Revenue | 29,784,389 | (170,000) | 29,614,389 | 28,826,946 | 1,526 | 28,828,472 | -2.65% |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (10,431,588) | (11,044) | (10,442,632) | (10,701,752) | (9,434) | (10,711,186) | 2.57% |
| Fringe Benefits | (3,594,397) | (1,429) | (3,595,826) | (3,646,579) | (1,287) | (3,647,866) | 1.45% |
| <i>Subtotal Personnel</i> | <i>(14,025,985)</i> | <i>(12,473)</i> | <i>(14,038,458)</i> | <i>(14,348,331)</i> | <i>(10,721)</i> | <i>(14,359,052)</i> | <i>2.28%</i> |
| Services | (10,832,627) | 0 | (10,832,627) | (10,458,380) | 0 | (10,458,380) | -3.45% |
| Travel | (542,774) | 0 | (542,774) | (604,250) | 0 | (604,250) | 11.33% |
| Utilities | (600) | 0 | (600) | (600) | 0 | (600) | 0.00% |
| Supplies | (1,531,320) | 0 | (1,531,320) | (1,217,118) | 346 | (1,216,772) | -20.54% |
| Tuition Discounting Costs | (171,870) | 0 | (171,870) | (171,870) | 0 | (171,870) | 0.00% |
| Rents, Fixed Charges and Equipment | (1,154,490) | 150,592 | (1,003,898) | (1,064,103) | 208,709 | (855,394) | -14.79% |
| Scholarships | (4,478,839) | 170,000 | (4,308,839) | (4,214,761) | 170,000 | (4,044,761) | -6.13% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 20,206 | 20,206 | 0 | 31,282 | 31,282 | -54.82% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | (172,574) | (172,574) | 0 | (171,774) | (171,774) | -0.46% |
| Other Charges | (125,000) | 0 | (125,000) | (20,000) | 0 | (20,000) | -84.00% |
| <i>Subtotal Non-Personnel</i> | <i>(18,837,520)</i> | <i>168,224</i> | <i>(18,669,296)</i> | <i>(17,751,082)</i> | <i>238,563</i> | <i>(17,512,519)</i> | <i>-6.20%</i> |
| Total Direct Expenses | (32,863,505) | 155,751 | (32,707,754) | (32,099,413) | 227,842 | (31,871,571) | -2.56% |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 815,438 | 0 | 815,438 | 409,110 | 0 | 409,110 | -49.83% |
| Net Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Contrás & Transfers | 815,438 | 0 | 815,438 | 409,110 | 0 | 409,110 | -49.83% |
| Margin (Change in Fund Balance) | (2,263,678) | (14,249) | (2,277,927) | (2,863,357) | 229,368 | (2,633,989) | -15.63% |

MG000 - SOM Greenville
System Institution
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|--------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 19,351,304 | 335,735 | 0 | 19,687,039 | 19,351,304 | 335,735 | 0 | 19,687,039 | 0.00% |
| Tuition Discounting | 171,870 | 0 | 0 | 171,870 | 171,870 | 0 | 0 | 171,870 | 0.00% |
| Total Fees | 127,600 | 255,000 | 0 | 382,600 | 127,600 | 255,000 | 0 | 382,600 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 1,000,000 | 0 | 0 | 1,000,000 | 1,000,000 | 0 | 0 | 1,000,000 | 0.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 100,000 | 0 | 100,000 | 0 | 20,000 | 0 | 20,000 | -80.00% |
| Grants, Contracts & Gifts | 600,000 | 5,500,000 | 2,112,880 | 8,212,880 | 600,000 | 5,500,000 | 1,165,437 | 7,265,437 | -11.54% |
| Sales, Services & Other | 230,000 | 0 | 0 | 230,000 | 250,000 | 50,000 | 0 | 300,000 | 30.43% |
| Total Revenue | 21,480,774 | 6,190,735 | 2,112,880 | 29,784,389 | 21,500,774 | 6,160,735 | 1,165,437 | 28,826,946 | -3.21% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (9,827,033) | (184,802) | (419,753) | (10,431,588) | (10,323,230) | (336,765) | (41,757) | (10,701,752) | 2.59% |
| Fringe Benefits | (3,383,726) | (63,757) | (146,914) | (3,594,397) | (3,556,158) | (77,893) | (12,528) | (3,646,579) | 1.45% |
| <i>Subtotal Personnel</i> | <i>(13,210,759)</i> | <i>(248,559)</i> | <i>(566,667)</i> | <i>(14,025,985)</i> | <i>(13,879,388)</i> | <i>(414,658)</i> | <i>(54,285)</i> | <i>(14,348,331)</i> | 2.30% |
| Services | (9,238,657) | (1,223,300) | (370,670) | (10,832,627) | (9,028,228) | (1,161,000) | (269,152) | (10,458,380) | -3.45% |
| Travel | (440,286) | (73,500) | (28,988) | (542,774) | (530,750) | (73,500) | 0 | (604,250) | 11.33% |
| Utilities | (600) | 0 | 0 | (600) | (600) | 0 | 0 | (600) | 0.00% |
| Supplies | (1,406,515) | (73,550) | (51,255) | (1,531,320) | (1,120,768) | (74,350) | (22,000) | (1,217,118) | -20.52% |
| Tuition Discounting Costs | (171,870) | 0 | 0 | (171,870) | (171,870) | 0 | 0 | (171,870) | 0.00% |
| Rents, Fixed Charges and Equipment | (993,221) | (116,400) | (44,869) | (1,154,490) | (1,038,203) | (25,900) | 0 | (1,064,103) | -7.83% |
| Scholarships | (3,442,408) | (111,000) | (925,431) | (4,478,839) | (3,254,761) | (160,000) | (800,000) | (4,214,761) | -5.90% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | 0 | (125,000) | (125,000) | 0 | 0 | (20,000) | (20,000) | -84.00% |
| <i>Subtotal Non-Personnel</i> | <i>(15,693,557)</i> | <i>(1,597,750)</i> | <i>(1,546,213)</i> | <i>(18,837,520)</i> | <i>(15,145,180)</i> | <i>(1,494,750)</i> | <i>(1,111,152)</i> | <i>(17,751,082)</i> | -5.77% |
| Total Direct Expenses | (28,904,316) | (1,846,309) | (2,112,880) | (32,863,505) | (29,024,568) | (1,909,408) | (1,165,437) | (32,099,413) | -2.33% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 732,425 | 83,013 | 0 | 815,438 | 326,097 | 83,013 | 0 | 409,110 | -49.83% |
| Net Transfers | 6,878,117 | (6,878,117) | 0 | 0 | 7,125,697 | (7,125,697) | 0 | 0 | 0.00% |
| Total Contras & Transfers | 7,610,542 | (6,795,104) | 0 | 815,438 | 7,451,794 | (7,042,684) | 0 | 409,110 | -49.83% |
| Margin (Change in Fund Balance) | 187,000 | (2,450,678) | 0 | (2,263,678) | (72,000) | (2,791,357) | 0 | (2,863,357) | -26.49% |

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UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2025-2026

V. COMPREHENSIVE UNIVERSITIES

- ▶ USC Aiken
- ▶ USC Beaufort
- ▶ USC Upstate
 - Capsule of Performance Data
 - Total Funds Summary
 - Current Funds Summary

**CAPSULE OF PERFORMANCE DATA
USC AIKEN**

| Fall Enrollment¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---------------------------------------|------------------|------------------|------------------|---------------------|
| Total Students: | | | | |
| Full-Time | 2,823 | 2,845 | 3,077 | 8.15% |
| Part-Time | 1,002 | 1,003 | 941 | -6.18% |
| Total Fall Enrollment | 3,825 | 3,848 | 4,018 | 4.42% |
| Total Students: | | | | |
| Undergraduate | 3,133 | 3,104 | 3,287 | 5.90% |
| Graduate | 692 | 744 | 731 | -1.75% |
| Total Fall Enrollment | 3,825 | 3,848 | 4,018 | 4.42% |
| Full-Time Equivalent Students: | | | | |
| Undergraduate | 2,675 | 2,665 | 2,852 | 7.02% |
| Graduate | 342 | 339 | 364 | 7.37% |
| Total FTEs | 3,017 | 3,004 | 3,216 | 7.06% |

| Degrees Awarded¹ | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Certificates | - | - | 17 | - |
| Associates | - | - | - | - |
| Bachelors | 551 | 567 | 629 | 10.93% |
| Masters | 271 | 238 | 219 | -7.98% |
| Doctorates | - | - | - | - |
| Professional and Other | - | - | - | - |
| Total Degrees | 822 | 805 | 865 | 7.45% |

| Grant Activity² | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|---------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Grant Expenditures by Purpose: | | | | |
| Research | \$ 887,327 | \$ 832,578 | \$ 1,229,269 | 47.65% |
| Public Service | 1,130,717 | 1,400,396 | 1,782,958 | 27.32% |
| Scholarships | 19,467,566 | 15,740,173 | 17,328,728 | 10.09% |
| Other | 734,397 | 3,932,786 | 968,604 | -75.37% |
| Total | \$ 22,220,007 | \$ 21,905,932 | \$ 21,309,559 | -2.72% |

| Full-Time Ranked Faculty¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| Professor | 37 | 40 | 39 | -2.50% |
| Associate Professor | 49 | 48 | 47 | -2.08% |
| Assistant Professor | 39 | 32 | 39 | 21.88% |
| Instructors/Lecturers | 35 | 35 | 35 | - |
| Librarian | - | - | - | - |
| Total | 160 | 155 | 160 | 3.23% |

¹ This information is provided by OIRAA (Office of Institutional Research, Assessment, and Analytics).

² This information is provided by the University's Budget Office.

AK000 - Aiken
System Institution
Total Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Current | Noncurrent | Total | Current | Noncurrent | Total | % Change in Budget |
|--|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|--------------------|
| Revenue: | | | | | | | |
| Direct Tuition | 30,606,547 | (15,162,353) | 15,444,194 | 32,856,547 | (15,199,244) | 17,657,303 | 14.33% |
| Tuition Discounting | 1,770,000 | 0 | 1,770,000 | 1,880,000 | 0 | 1,880,000 | 6.21% |
| Total Fees | 2,335,479 | 0 | 2,335,479 | 2,335,479 | 0 | 2,335,479 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 24,561,156 | 5,000,000 | 29,561,156 | 28,481,052 | 8,350,000 | 36,831,052 | 24.59% |
| Indirect Cost Recovery (IDC) Revenue | 225,000 | 0 | 225,000 | 225,000 | 0 | 225,000 | 0.00% |
| Grants, Contracts & Gifts | 22,315,000 | 354,185 | 22,669,185 | 22,690,000 | 550,142 | 23,240,142 | 2.52% |
| Sales, Services & Other | 5,685,700 | (16,646) | 5,669,054 | 6,633,400 | 56,790 | 6,690,190 | 18.01% |
| Total Revenue | 87,498,882 | (9,824,814) | 77,674,068 | 95,101,478 | (6,242,312) | 88,859,166 | 14.40% |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (31,492,601) | (12,061) | (31,504,662) | (34,218,969) | (9,375) | (34,228,344) | 8.65% |
| Fringe Benefits | (13,624,621) | (2,313,001) | (15,937,622) | (14,666,869) | (1,790,167) | (16,457,036) | 3.26% |
| <i>Subtotal Personnel</i> | <i>(45,117,222)</i> | <i>(2,325,062)</i> | <i>(47,442,284)</i> | <i>(48,885,838)</i> | <i>(1,799,542)</i> | <i>(50,685,380)</i> | <i>6.84%</i> |
| Services | (6,509,906) | (62,424) | (6,572,330) | (7,304,103) | (92,687) | (7,396,790) | 12.54% |
| Travel | (273,265) | 0 | (273,265) | (400,315) | 0 | (400,315) | 46.49% |
| Utilities | (1,924,000) | 34,948 | (1,889,052) | (2,036,000) | 0 | (2,036,000) | 7.78% |
| Supplies | (2,588,157) | 0 | (2,588,157) | (2,713,221) | (24,201) | (2,737,422) | 5.77% |
| Tuition Discounting Costs | (1,770,000) | 0 | (1,770,000) | (1,880,000) | 0 | (1,880,000) | 6.21% |
| Rents, Fixed Charges and Equipment | (10,026,109) | 491,858 | (9,534,251) | (10,968,836) | 612,930 | (10,355,906) | 8.62% |
| Scholarships | (11,045,000) | 16,400,000 | 5,355,000 | (11,331,000) | 16,400,000 | 5,069,000 | 5.34% |
| Contingencies | (2,577,987) | 0 | (2,577,987) | (3,204,431) | 0 | (3,204,431) | 24.30% |
| Renovations | 0 | (3,750,000) | (3,750,000) | 0 | (3,102,953) | (3,102,953) | -17.25% |
| Debt Service | 0 | (646,359) | (646,359) | 0 | (640,130) | (640,130) | -0.96% |
| Other Strategic Contributions | 0 | 0 | 0 | (606,624) | 0 | (606,624) | 0.00% |
| Depreciation Expense | 0 | (3,303,904) | (3,303,904) | 0 | (3,354,357) | (3,354,357) | 1.53% |
| Other Charges | (1,725,000) | 2,932 | (1,722,068) | (1,178,500) | 4,243 | (1,174,257) | -31.81% |
| <i>Subtotal Non-Personnel</i> | <i>(38,439,424)</i> | <i>9,167,051</i> | <i>(29,272,373)</i> | <i>(41,623,030)</i> | <i>9,802,845</i> | <i>(31,820,185)</i> | <i>8.70%</i> |
| Total Direct Expenses | (83,556,646) | 6,841,989 | (76,714,657) | (90,508,868) | 8,003,303 | (82,505,565) | 7.55% |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 302,500 | 10,087 | 312,587 | 255,500 | 6,052 | 261,552 | -16.33% |
| Net Transfers | (1,785,536) | 1,785,536 | 0 | (1,885,799) | 1,885,799 | 0 | 0.00% |
| Total Contrás & Transfers | (1,483,036) | 1,795,623 | 312,587 | (1,630,299) | 1,891,851 | 261,552 | -16.33% |
| Margin (Change in Fund Balance) | 2,459,200 | (1,187,202) | 1,271,998 | 2,962,311 | 3,652,842 | 6,615,153 | 420.06% |

AK000 - Aiken
System Institution
Current Funds Summary

| | FY2024-25 ORIGINAL BUDGET | | | | FY2025-26 PROPOSED BUDGET | | | | |
|--------------------------------------|---------------------------|-----------------------|--------------|--------------|---------------------------|-----------------------|--------------|--------------|-----------------------|
| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
| Revenue: | | | | | | | | | |
| Direct Tuition | 28,900,000 | 1,706,547 | 0 | 30,606,547 | 30,400,000 | 2,456,547 | 0 | 32,856,547 | 7.35% |
| Tuition Discounting | 1,770,000 | 0 | 0 | 1,770,000 | 1,880,000 | 0 | 0 | 1,880,000 | 6.21% |
| Total Fees | 156,000 | 2,179,479 | 0 | 2,335,479 | 156,000 | 2,179,479 | 0 | 2,335,479 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 24,561,156 | 0 | 0 | 24,561,156 | 28,481,052 | 0 | 0 | 28,481,052 | 15.96% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 225,000 | 0 | 225,000 | 0 | 225,000 | 0 | 225,000 | 0.00% |
| Grants, Contracts & Gifts | 0 | 310,000 | 22,005,000 | 22,315,000 | 0 | 160,000 | 22,530,000 | 22,690,000 | 1.68% |
| Sales, Services & Other | 217,500 | 5,348,200 | 120,000 | 5,685,700 | 255,000 | 6,258,400 | 120,000 | 6,633,400 | 16.67% |
| Total Revenue | 55,604,656 | 9,769,226 | 22,125,000 | 87,498,882 | 61,172,052 | 11,279,426 | 22,650,000 | 95,101,478 | 8.69% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (29,017,613) | (1,888,434) | (586,554) | (31,492,601) | (31,621,981) | (1,803,434) | (793,554) | (34,218,969) | 8.66% |
| Fringe Benefits | (12,764,509) | (670,321) | (189,791) | (13,624,621) | (13,754,557) | (646,021) | (266,291) | (14,666,869) | 7.65% |
| Subtotal Personnel | (41,782,122) | (2,558,755) | (776,345) | (45,117,222) | (45,376,538) | (2,449,455) | (1,059,845) | (48,885,838) | 8.35% |
| Services | (4,462,084) | (1,697,822) | (350,000) | (6,509,906) | (4,631,281) | (2,277,822) | (395,000) | (7,304,103) | 12.20% |
| Travel | (156,465) | (66,800) | (50,000) | (273,265) | (188,515) | (161,800) | (50,000) | (400,315) | 46.49% |
| Utilities | (1,390,000) | (534,000) | 0 | (1,924,000) | (1,430,000) | (606,000) | 0 | (2,036,000) | 5.82% |
| Supplies | (926,735) | (1,351,422) | (310,000) | (2,588,157) | (797,049) | (1,496,172) | (420,000) | (2,713,221) | 4.83% |
| Tuition Discounting Costs | (1,770,000) | 0 | 0 | (1,770,000) | (1,880,000) | 0 | 0 | (1,880,000) | 6.21% |
| Rents, Fixed Charges and Equipment | (1,157,029) | (294,080) | (8,575,000) | (10,026,109) | (1,240,256) | (367,080) | (9,361,500) | (10,968,836) | 9.40% |
| Scholarships | (1,010,000) | (850,000) | (9,185,000) | (11,045,000) | (1,096,000) | (1,000,000) | (9,235,000) | (11,331,000) | 2.59% |
| Contingencies | (562,164) | (152,168) | (1,863,655) | (2,577,987) | (1,172,608) | (168,168) | (1,863,655) | (3,204,431) | 24.30% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | (606,624) | 0 | 0 | (606,624) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | (700,000) | (1,025,000) | (1,725,000) | 0 | (903,500) | (275,000) | (1,178,500) | -31.68% |
| Subtotal Non-Personnel | (11,434,477) | (5,646,292) | (21,358,655) | (38,439,424) | (13,042,333) | (6,980,542) | (21,600,155) | (41,623,030) | 8.28% |
| Total Direct Expenses | (53,216,599) | (8,205,047) | (22,135,000) | (83,556,646) | (58,418,871) | (9,429,997) | (22,660,000) | (90,508,868) | 8.32% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 232,500 | 70,000 | 0 | 302,500 | 185,500 | 70,000 | 0 | 255,500 | -15.54% |
| Net Transfers | (161,357) | (1,634,179) | 10,000 | (1,785,536) | 23,630 | (1,919,429) | 10,000 | (1,885,799) | -5.62% |
| Total Contras & Transfers | 71,143 | (1,564,179) | 10,000 | (1,483,036) | 209,130 | (1,849,429) | 10,000 | (1,630,299) | -9.93% |
| Margin (Change in Fund Balance) | 2,459,200 | 0 | 0 | 2,459,200 | 2,962,311 | 0 | 0 | 2,962,311 | 20.46% |

**CAPSULE OF PERFORMANCE DATA
USC BEAUFORT**

| Fall Enrollment¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---------------------------------------|------------------|------------------|------------------|---------------------|
| Total Students: | | | | |
| Full-Time | 1,678 | 1,729 | 1,865 | 7.87% |
| Part-Time | 444 | 382 | 339 | -11.26% |
| Total Fall Enrollment | 2,122 | 2,111 | 2,204 | 4.41% |
| Total Students: | | | | |
| Undergraduate | 2,051 | 2,057 | 2,158 | 4.91% |
| Graduate | 71 | 54 | 46 | -14.81% |
| Total Fall Enrollment | 2,122 | 2,111 | 2,204 | 4.41% |
| Full-Time Equivalent Students: | | | | |
| Undergraduate | 1,808 | 1,865 | 1,978 | 6.06% |
| Graduate | 25 | 18 | 15 | -16.67% |
| Total FTEs | 1,833 | 1,883 | 1,993 | 5.84% |

| Degrees Awarded¹ | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Certificates | - | - | - | - |
| Associates | 2 | - | 1 | - |
| Bachelors | 364 | 363 | 372 | 2.48% |
| Masters | 1 | 11 | 8 | -27.27% |
| Doctorates | - | - | - | - |
| Professional and Other | - | - | - | - |
| Total Degrees | 367 | 374 | 381 | 1.87% |

| Grant Activity² | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|---------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Grant Expenditures by Purpose: | | | | |
| Research | \$ 1,412,610 | \$ 1,049,311 | \$ 708,008 | -32.53% |
| Public Service | 646,122 | 1,163,814 | 2,954,913 | 153.90% |
| Scholarships | 12,566,728 | 9,809,270 | 10,762,225 | 9.71% |
| Other | 484,138 | 380,281 | 297,196 | -21.85% |
| Total | \$ 15,109,598 | \$ 12,402,677 | \$ 14,722,341 | 18.70% |

| Full-Time Ranked Faculty¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| Professor | 16 | 20 | 21 | 5.00% |
| Associate Professor | 41 | 37 | 36 | -2.70% |
| Assistant Professor | 17 | 19 | 13 | -31.58% |
| Instructors/Lecturers | 22 | 25 | 25 | - |
| Librarian | 5 | 3 | 2 | -33.33% |
| Total | 101 | 104 | 97 | -6.73% |

¹ This information is provided by OIRAA (Office of Institutional Research, Assessment, and Analytics).

² This information is provided by the University's Budget Office.

BF000 - Beaufort
System Institution
Total Funds Summary

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | Current | Noncurrent | Total | Current | Noncurrent | Total | % Change in Budget |
|--|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|--------------------|
| Revenue: | | | | | | | |
| Direct Tuition | 18,766,197 | (11,332,563) | 7,433,634 | 18,903,386 | (11,324,670) | 7,578,716 | 1.95% |
| Tuition Discounting | 2,331,945 | 0 | 2,331,945 | 2,726,945 | 0 | 2,726,945 | 16.94% |
| Total Fees | 1,354,095 | 0 | 1,354,095 | 1,363,805 | 0 | 1,363,805 | 0.72% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 15,892,968 | 11,500,000 | 27,392,968 | 17,296,171 | 9,250,000 | 26,546,171 | -3.09% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 11,000 | 0 | 11,000 | 0.00% |
| Grants, Contracts & Gifts | 14,911,075 | 221,410 | 15,132,485 | 14,486,075 | 287,952 | 14,774,027 | -2.37% |
| Sales, Services & Other | 1,091,956 | (34,708) | 1,057,248 | 1,194,481 | 19,350 | 1,213,831 | 14.81% |
| Total Revenue | 54,348,236 | 354,139 | 54,702,375 | 55,981,863 | (1,767,368) | 54,214,495 | -0.89% |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (21,915,730) | (12,628) | (21,928,358) | (22,910,626) | (8,211) | (22,918,837) | 4.52% |
| Fringe Benefits | (9,503,771) | (1,551,237) | (11,055,008) | (10,072,531) | (1,100,872) | (11,173,403) | 1.07% |
| <i>Subtotal Personnel</i> | <i>(31,419,501)</i> | <i>(1,563,865)</i> | <i>(32,983,366)</i> | <i>(32,983,157)</i> | <i>(1,109,083)</i> | <i>(34,092,240)</i> | 3.36% |
| Services | (3,363,679) | (130,698) | (3,494,377) | (3,091,564) | (110,354) | (3,201,918) | -8.37% |
| Travel | (353,039) | 0 | (353,039) | (419,008) | 0 | (419,008) | 18.69% |
| Utilities | (1,097,900) | 0 | (1,097,900) | (1,212,800) | 0 | (1,212,800) | 10.47% |
| Supplies | (1,729,597) | (433) | (1,730,030) | (1,791,255) | (35,955) | (1,827,210) | 5.62% |
| Tuition Discounting Costs | (2,331,945) | 0 | (2,331,945) | (2,726,945) | 0 | (2,726,945) | 16.94% |
| Rents, Fixed Charges and Equipment | (6,481,512) | 248,245 | (6,233,267) | (6,483,691) | 365,760 | (6,117,931) | -1.85% |
| Scholarships | (6,931,110) | 11,600,000 | 4,668,890 | (7,002,777) | 11,600,000 | 4,597,223 | 1.53% |
| Contingencies | (849,152) | 0 | (849,152) | (314,579) | 0 | (314,579) | -62.95% |
| Renovations | 0 | (8,537,803) | (8,537,803) | 0 | (6,687,701) | (6,687,701) | -21.67% |
| Debt Service | (5,534) | 49,844 | 44,310 | (5,534) | 38,681 | 33,147 | 25.19% |
| Other Strategic Contributions | 0 | 0 | 0 | (206,112) | 0 | (206,112) | 0.00% |
| Depreciation Expense | 0 | (2,077,100) | (2,077,100) | 0 | (2,087,394) | (2,087,394) | 0.50% |
| Other Charges | (393,077) | 0 | (393,077) | (91,813) | 0 | (91,813) | -76.64% |
| <i>Subtotal Non-Personnel</i> | <i>(23,536,545)</i> | <i>1,152,055</i> | <i>(22,384,490)</i> | <i>(23,346,078)</i> | <i>3,083,037</i> | <i>(20,263,041)</i> | -9.48% |
| Total Direct Expenses | (54,956,046) | (411,810) | (55,367,856) | (56,329,235) | 1,973,954 | (54,355,281) | -1.83% |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 42,130 | 42,140 | 84,270 | 47,130 | 25,284 | 72,414 | -14.07% |
| Net Transfers | 498,480 | (498,480) | 0 | 432,876 | (432,876) | 0 | 0.00% |
| Total Contrás & Transfers | 540,610 | (456,340) | 84,270 | 480,006 | (407,592) | 72,414 | -14.07% |
| Margin (Change in Fund Balance) | (67,200) | (514,011) | (581,211) | 132,634 | (201,006) | (68,372) | 88.24% |

BF000 - Beaufort
System Institution
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 17,256,938 | 1,509,259 | 0 | 18,766,197 | 17,301,338 | 1,602,048 | 0 | 18,903,386 | 0.73% |
| Tuition Discounting | 2,331,945 | 0 | 0 | 2,331,945 | 2,726,945 | 0 | 0 | 2,726,945 | 16.94% |
| Total Fees | 412,445 | 941,650 | 0 | 1,354,095 | 407,855 | 955,950 | 0 | 1,363,805 | 0.72% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 15,892,968 | 0 | 0 | 15,892,968 | 17,296,171 | 0 | 0 | 17,296,171 | 8.83% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 11,000 | 0 | 11,000 | 0.00% |
| Grants, Contracts & Gifts | 2,200,000 | 385,000 | 12,326,075 | 14,911,075 | 1,700,000 | 460,000 | 12,326,075 | 14,486,075 | -2.85% |
| Sales, Services & Other | 178,100 | 913,856 | 0 | 1,091,956 | 206,600 | 987,881 | 0 | 1,194,481 | 9.39% |
| Total Revenue | 38,272,396 | 3,749,765 | 12,326,075 | 54,348,236 | 39,638,909 | 4,016,879 | 12,326,075 | 55,981,863 | 3.01% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (19,430,270) | (1,707,886) | (777,574) | (21,915,730) | (20,276,489) | (1,856,563) | (777,574) | (22,910,626) | 4.54% |
| Fringe Benefits | (8,641,113) | (620,246) | (242,412) | (9,503,771) | (9,139,341) | (690,778) | (242,412) | (10,072,531) | 5.98% |
| Subtotal Personnel | (28,071,383) | (2,328,132) | (1,019,986) | (31,419,501) | (29,415,830) | (2,547,341) | (1,019,986) | (32,983,157) | 4.98% |
| Services | (2,160,395) | (671,434) | (531,850) | (3,363,679) | (1,919,506) | (640,208) | (531,850) | (3,091,564) | -8.09% |
| Travel | (285,419) | (50,605) | (17,015) | (353,039) | (354,223) | (47,770) | (17,015) | (419,008) | 18.69% |
| Utilities | (1,097,900) | 0 | 0 | (1,097,900) | (1,212,800) | 0 | 0 | (1,212,800) | 10.47% |
| Supplies | (1,150,120) | (312,504) | (266,973) | (1,729,597) | (1,065,075) | (459,207) | (266,973) | (1,791,255) | 3.56% |
| Tuition Discounting Costs | (2,331,945) | 0 | 0 | (2,331,945) | (2,726,945) | 0 | 0 | (2,726,945) | 16.94% |
| Rents, Fixed Charges and Equipment | (951,928) | (256,452) | (5,273,132) | (6,481,512) | (994,270) | (216,289) | (5,273,132) | (6,483,691) | 0.03% |
| Scholarships | (1,020,719) | (751,300) | (5,159,091) | (6,931,110) | (1,118,386) | (725,300) | (5,159,091) | (7,002,777) | 1.03% |
| Contingencies | (799,152) | (50,000) | 0 | (849,152) | (314,579) | 0 | 0 | (314,579) | -62.95% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | (5,534) | 0 | 0 | (5,534) | (5,534) | 0 | 0 | (5,534) | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | (206,112) | 0 | 0 | (206,112) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | (335,049) | (58,028) | (393,077) | 0 | (33,785) | (58,028) | (91,813) | -76.64% |
| Subtotal Non-Personnel | (9,803,112) | (2,427,344) | (11,306,089) | (23,536,545) | (9,917,430) | (2,122,559) | (11,306,089) | (23,346,078) | -0.81% |
| Total Direct Expenses | (37,874,495) | (4,755,476) | (12,326,075) | (54,956,046) | (39,333,260) | (4,669,900) | (12,326,075) | (56,329,235) | 2.50% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 42,130 | 0 | 0 | 42,130 | 42,130 | 5,000 | 0 | 47,130 | 11.87% |
| Net Transfers | (507,231) | 1,005,711 | 0 | 498,480 | (58,779) | 491,655 | 0 | 432,876 | -13.16% |
| Total Contras & Transfers | (465,101) | 1,005,711 | 0 | 540,610 | (16,649) | 496,655 | 0 | 480,006 | -11.21% |
| Margin (Change in Fund Balance) | (67,200) | 0 | 0 | (67,200) | 289,000 | (156,366) | 0 | 132,634 | 297.37% |

**CAPSULE OF PERFORMANCE DATA
USC UPSTATE**

| Fall Enrollment¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---------------------------------------|------------------|------------------|------------------|---------------------|
| <u>Total Students:</u> | | | | |
| Full-Time | 3,636 | 3,601 | 3,673 | 2.00% |
| Part-Time | 1,249 | 1,322 | 1,234 | -6.66% |
| Total Fall Enrollment | 4,885 | 4,923 | 4,907 | -0.33% |
| <u>Total Students:</u> | | | | |
| Undergraduate | 4,453 | 4,448 | 4,478 | 0.67% |
| Graduate | 432 | 475 | 429 | -9.68% |
| Total Fall Enrollment | 4,885 | 4,923 | 4,907 | -0.33% |
| <u>Full-Time Equivalent Students:</u> | | | | |
| Undergraduate | 3,899 | 3,841 | 3,893 | 1.35% |
| Graduate | 216 | 236 | 218 | -7.63% |
| Total FTEs | 4,115 | 4,077 | 4,111 | 0.83% |

| Degrees Awarded¹ | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Certificates | 1 | 4 | 6 | 50.00% |
| Associates | - | - | - | - |
| Bachelors | 1,146 | 1,037 | 1,031 | -0.58% |
| Masters | 182 | 157 | 198 | 26.11% |
| Doctorates | - | - | - | - |
| Professional and Other | - | - | - | - |
| Total Degrees | 1,329 | 1,198 | 1,235 | 3.09% |

| Grant Activity² | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|---------------------------------------|-----------------|-----------------|-----------------|---------------------|
| <u>Grant Expenditures by Purpose:</u> | | | | |
| Research | \$ 390,531 | \$ 354,609 | \$ 607,452 | 71.30% |
| Public Service | 1,144,981 | 1,479,952 | 1,808,576 | 22.21% |
| Scholarships | 35,739,144 | 25,117,844 | 25,954,492 | 3.33% |
| Other | 743,874 | 1,297,824 | 1,338,344 | 3.12% |
| Total | \$ 38,018,530 | \$ 28,250,229 | \$ 29,708,863 | 5.16% |

| Full-Time Ranked Faculty¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| Professor | 45 | 43 | 49 | 13.95% |
| Associate Professor | 55 | 60 | 57 | -5.00% |
| Assistant Professor | 51 | 43 | 39 | -9.30% |
| Instructors/Lecturers | 61 | 61 | 63 | 3.28% |
| Librarian | 10 | 9 | 9 | - |
| Total | 222 | 216 | 217 | 0.46% |

¹ This information is provided by OIRAA (Office of Institutional Research, Assessment, and Analytics).

² This information is provided by the University's Budget Office.

UP000 - Upstate
System Institution
Total Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Current | Noncurrent | Total | Current | Noncurrent | Total | % Change in Budget |
|--|----------------------|---------------------|----------------------|----------------------|--------------------|----------------------|--------------------|
| Revenue: | | | | | | | |
| Direct Tuition | 40,923,865 | (25,119,163) | 15,804,702 | 42,232,546 | (25,095,615) | 17,136,931 | 8.43% |
| Tuition Discounting | 2,733,098 | 0 | 2,733,098 | 2,733,098 | 0 | 2,733,098 | 0.00% |
| Total Fees | 3,641,415 | 0 | 3,641,415 | 3,713,777 | 0 | 3,713,777 | 1.99% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 35,158,696 | 9,000,000 | 44,158,696 | 39,143,351 | 16,000,000 | 55,143,351 | 24.88% |
| Indirect Cost Recovery (IDC) Revenue | 119,000 | 0 | 119,000 | 187,000 | 0 | 187,000 | 57.14% |
| Grants, Contracts & Gifts | 30,082,819 | 607,258 | 30,690,077 | 31,607,564 | 1,143,767 | 32,751,331 | 6.72% |
| Sales, Services & Other | 10,757,257 | (134,615) | 10,622,642 | 11,421,894 | 198,162 | 11,620,056 | 9.39% |
| Total Revenue | 123,416,150 | (15,646,520) | 107,769,630 | 131,039,230 | (7,753,686) | 123,285,544 | 14.40% |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (44,678,177) | (21,923) | (44,700,100) | (46,584,267) | (20,286) | (46,604,553) | 4.26% |
| Fringe Benefits | (18,212,613) | (4,081,813) | (22,294,426) | (18,396,189) | (3,110,302) | (21,506,491) | -3.53% |
| <i>Subtotal Personnel</i> | <i>(62,890,790)</i> | <i>(4,103,736)</i> | <i>(66,994,526)</i> | <i>(64,980,456)</i> | <i>(3,130,588)</i> | <i>(68,111,044)</i> | <i>1.67%</i> |
| Services | (6,799,452) | (334,016) | (7,133,468) | (5,635,993) | (383,810) | (6,019,803) | -15.61% |
| Travel | (327,130) | 0 | (327,130) | (345,332) | 0 | (345,332) | 5.56% |
| Utilities | (2,284,536) | 0 | (2,284,536) | (2,299,260) | 0 | (2,299,260) | 0.64% |
| Supplies | (3,485,149) | (129,858) | (3,615,007) | (3,828,567) | (180,059) | (4,008,626) | 10.89% |
| Tuition Discounting Costs | (2,733,098) | 0 | (2,733,098) | (2,733,098) | 0 | (2,733,098) | 0.00% |
| Rents, Fixed Charges and Equipment | (4,937,961) | 739,894 | (4,198,067) | (5,173,302) | 691,905 | (4,481,397) | 6.75% |
| Scholarships | (31,681,028) | 27,400,000 | (4,281,028) | (32,923,316) | 27,400,000 | (5,523,316) | 29.02% |
| Contingencies | (2,660,951) | 0 | (2,660,951) | (4,934,139) | 0 | (4,934,139) | 85.43% |
| Renovations | (456) | (591,400) | (591,856) | (456) | (3,735,622) | (3,736,078) | 531.25% |
| Debt Service | 0 | (1,055,694) | (1,055,694) | 0 | (1,113,686) | (1,113,686) | 5.49% |
| Other Strategic Contributions | 0 | 0 | 0 | (754,092) | 0 | (754,092) | 0.00% |
| Depreciation Expense | 0 | (3,923,447) | (3,923,447) | 0 | (4,441,356) | (4,441,356) | 13.20% |
| Other Charges | (2,379,564) | 2,536 | (2,377,028) | (2,519,729) | (24) | (2,519,753) | 6.00% |
| <i>Subtotal Non-Personnel</i> | <i>(57,289,325)</i> | <i>22,108,015</i> | <i>(35,181,310)</i> | <i>(61,147,284)</i> | <i>18,237,348</i> | <i>(42,909,936)</i> | <i>21.97%</i> |
| Total Direct Expenses | (120,180,115) | 18,004,279 | (102,175,836) | (126,127,740) | 15,106,760 | (111,020,980) | 8.66% |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 359,875 | 34,467 | 394,342 | 354,870 | 42,823 | 397,693 | 0.85% |
| Net Transfers | (3,226,911) | 3,226,911 | 0 | (3,402,847) | 3,402,847 | 0 | 0.00% |
| Total Contrás & Transfers | (2,867,036) | 3,261,378 | 394,342 | (3,047,977) | 3,445,670 | 397,693 | 0.85% |
| Margin (Change in Fund Balance) | 368,999 | 5,619,137 | 5,988,136 | 1,863,513 | 10,798,744 | 12,662,257 | 111.46% |

UP000 - Upstate
System Institution
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|---------------------|----------------------|---------------------|-----------------------|---------------------|----------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 36,161,618 | 4,762,247 | 0 | 40,923,865 | 37,411,618 | 4,820,928 | 0 | 42,232,546 | 3.20% |
| Tuition Discounting | 2,733,098 | 0 | 0 | 2,733,098 | 2,733,098 | 0 | 0 | 2,733,098 | 0.00% |
| Total Fees | 576,146 | 3,065,269 | 0 | 3,641,415 | 601,146 | 3,112,631 | 0 | 3,713,777 | 1.99% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 35,158,696 | 0 | 0 | 35,158,696 | 39,143,351 | 0 | 0 | 39,143,351 | 11.33% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 119,000 | 0 | 119,000 | 0 | 187,000 | 0 | 187,000 | 57.14% |
| Grants, Contracts & Gifts | 0 | 79,800 | 30,003,019 | 30,082,819 | 0 | 164,500 | 31,443,064 | 31,607,564 | 5.07% |
| Sales, Services & Other | 513,500 | 10,001,007 | 242,750 | 10,757,257 | 513,500 | 10,640,401 | 267,993 | 11,421,894 | 6.18% |
| Total Revenue | 75,143,058 | 18,027,323 | 30,245,769 | 123,416,150 | 80,402,713 | 18,925,460 | 31,711,057 | 131,039,230 | 6.18% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (37,666,021) | (6,159,089) | (853,067) | (44,678,177) | (39,444,768) | (6,106,309) | (1,033,190) | (46,584,267) | 4.27% |
| Fringe Benefits | (15,676,230) | (2,201,369) | (335,014) | (18,212,613) | (15,714,749) | (2,258,856) | (422,584) | (18,396,189) | 1.01% |
| <i>Subtotal Personnel</i> | <i>(53,342,251)</i> | <i>(8,360,458)</i> | <i>(1,188,081)</i> | <i>(62,890,790)</i> | <i>(55,159,517)</i> | <i>(8,365,165)</i> | <i>(1,455,774)</i> | <i>(64,980,456)</i> | 3.32% |
| Services | (3,286,230) | (3,416,820) | (96,402) | (6,799,452) | (2,342,033) | (3,161,558) | (132,402) | (5,635,993) | -17.11% |
| Travel | (246,899) | (80,231) | 0 | (327,130) | (259,385) | (85,947) | 0 | (345,332) | 5.56% |
| Utilities | (1,729,500) | (555,036) | 0 | (2,284,536) | (1,729,500) | (569,760) | 0 | (2,299,260) | 0.64% |
| Supplies | (1,477,950) | (1,775,628) | (231,571) | (3,485,149) | (1,492,419) | (2,092,877) | (243,271) | (3,828,567) | 9.85% |
| Tuition Discounting Costs | (2,733,098) | 0 | 0 | (2,733,098) | (2,733,098) | 0 | 0 | (2,733,098) | 0.00% |
| Rents, Fixed Charges and Equipment | (3,176,928) | (1,188,486) | (572,547) | (4,937,961) | (3,375,559) | (1,194,196) | (603,547) | (5,173,302) | 4.77% |
| Scholarships | (1,824,500) | (1,876,078) | (27,980,450) | (31,681,028) | (1,827,323) | (2,005,998) | (29,089,995) | (32,923,316) | 3.92% |
| Contingencies | (2,266,112) | (394,839) | 0 | (2,660,951) | (4,755,998) | (178,141) | 0 | (4,934,139) | 85.43% |
| Renovations | (456) | 0 | 0 | (456) | (456) | 0 | 0 | (456) | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | (754,092) | 0 | 0 | (754,092) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (844) | (2,202,002) | (176,718) | (2,379,564) | (844) | (2,332,817) | (186,068) | (2,519,729) | 5.89% |
| <i>Subtotal Non-Personnel</i> | <i>(16,742,517)</i> | <i>(11,489,120)</i> | <i>(29,057,688)</i> | <i>(57,289,325)</i> | <i>(19,270,707)</i> | <i>(11,621,294)</i> | <i>(30,255,283)</i> | <i>(61,147,284)</i> | 6.73% |
| Total Direct Expenses | (70,084,768) | (19,849,578) | (30,245,769) | (120,180,115) | (74,430,224) | (19,986,459) | (31,711,057) | (126,127,740) | 4.95% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 170,000 | 189,875 | 0 | 359,875 | 170,000 | 184,870 | 0 | 354,870 | -1.39% |
| Net Transfers | (2,598,690) | (628,221) | 0 | (3,226,911) | (3,385,149) | (17,698) | 0 | (3,402,847) | -5.45% |
| Total Contras & Transfers | (2,428,690) | (438,346) | 0 | (2,867,036) | (3,215,149) | 167,172 | 0 | (3,047,977) | -6.31% |
| Margin (Change in Fund Balance) | 2,629,600 | (2,260,601) | 0 | 368,999 | 2,757,340 | (893,827) | 0 | 1,863,513 | 405.02% |

UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2025-2026

VI. REGIONAL PALMETTO COLLEGES

- ▶ USC Lancaster
- ▶ USC Salkehatchie
- ▶ USC Sumter
- ▶ USC Union
 - Capsule of Performance Data
 - Total Funds Summary
 - Current Funds Summary

**CAPSULE OF PERFORMANCE DATA
USC LANCASTER**

| <u>Fall Enrollment¹</u> | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|--|------------------|------------------|------------------|---------------------|
| <u>Total Students:</u> | | | | |
| Full-Time | 665 | 767 | 1,003 | 30.77% |
| Part-Time | 1,016 | 1,472 | 1,588 | 7.88% |
| Total Fall Enrollment* | 1,681 | 2,239 | 2,591 | 15.72% |
| *Only undergraduates | | | | |
| <u>Full-Time Equivalent Students:</u> | | | | |
| Undergraduate | 1,123 | 1,382 | 1,632 | 18.09% |
| Graduate | - | - | - | - |
| Total FTEs | 1,123 | 1,382 | 1,632 | 18.09% |

| <u>Degrees Awarded¹</u> | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|---|-----------------|-----------------|-----------------|---------------------|
| Total Associate Degrees | 175 | 166 | 170 | 2.41% |

| <u>Grant Activity²</u> | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|--|-----------------|-----------------|-----------------|---------------------|
| <u>Grant Expenditures by Purpose:</u> | | | | |
| Research | \$ 4,813 | \$ 14,973 | \$ - | -100.00% |
| Public Service | 50,456 | 186,139 | 268,916 | 44.47% |
| Scholarships | 6,434,929 | 5,357,886 | 5,690,469 | 6.21% |
| Other | 664,804 | 760,222 | 854,660 | 12.42% |
| Total | \$ 7,155,002 | \$ 6,319,220 | \$ 6,814,045 | 7.83% |

| <u>Full-Time Ranked Faculty¹</u> | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|--|------------------|------------------|------------------|---------------------|
| Professor | 12 | 12 | 13 | 8.33% |
| Associate Professor | 18 | 18 | 17 | -5.56% |
| Assistant Professor | 7 | 6 | 7 | 16.67% |
| Instructors/Lecturers | 18 | 18 | 18 | - |
| Librarian | 2 | 2 | 3 | 50.00% |
| Total | 57 | 56 | 58 | 3.57% |

¹ This information is provided by OIRAA (Office of Institutional Research, Assessment, and Analytics).

² This information is provided by the University's Budget Office.

LA000 - Lancaster
System Institution
Total Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Current | Noncurrent | Total | Current | Noncurrent | Total | % Change in Budget |
|--|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|--------------------|
| Revenue: | | | | | | | |
| Direct Tuition | 5,978,500 | (4,850,000) | 1,128,500 | 6,967,250 | (4,850,000) | 2,117,250 | 87.62% |
| Tuition Discounting | 450,000 | 0 | 450,000 | 500,000 | 0 | 500,000 | 11.11% |
| Total Fees | 373,000 | 0 | 373,000 | 369,800 | 0 | 369,800 | -0.86% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 10,538,403 | 1,100,000 | 11,638,403 | 11,327,234 | 1,320,000 | 12,647,234 | 8.67% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 8,089,773 | 111,121 | 8,200,894 | 7,620,373 | 113,396 | 7,733,769 | -5.70% |
| Sales, Services & Other | 315,850 | 12,808 | 328,658 | 338,850 | 18,710 | 357,560 | 8.79% |
| Total Revenue | 25,745,526 | (3,626,071) | 22,119,455 | 27,123,507 | (3,397,894) | 23,725,613 | 7.26% |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (10,811,458) | (8,372) | (10,819,830) | (11,275,322) | (7,675) | (11,282,997) | 4.28% |
| Fringe Benefits | (4,274,726) | (761,276) | (5,036,002) | (4,506,001) | (543,545) | (5,049,546) | 0.27% |
| <i>Subtotal Personnel</i> | <i>(15,086,184)</i> | <i>(769,648)</i> | <i>(15,855,832)</i> | <i>(15,781,323)</i> | <i>(551,220)</i> | <i>(16,332,543)</i> | <i>3.01%</i> |
| Services | (1,299,086) | (37,170) | (1,336,256) | (1,278,487) | (48,766) | (1,327,253) | -0.67% |
| Travel | (141,528) | 0 | (141,528) | (144,028) | 0 | (144,028) | 1.77% |
| Utilities | (509,207) | 0 | (509,207) | (559,707) | 0 | (559,707) | 9.92% |
| Supplies | (715,875) | (7,881) | (723,756) | (742,715) | (30,693) | (773,408) | 6.86% |
| Tuition Discounting Costs | (450,000) | 0 | (450,000) | (500,000) | 0 | (500,000) | 11.11% |
| Rents, Fixed Charges and Equipment | (454,818) | 76,623 | (378,195) | (515,558) | 122,168 | (393,390) | 4.02% |
| Scholarships | (5,722,313) | 4,850,000 | (872,313) | (5,724,313) | 4,850,000 | (874,313) | 0.23% |
| Contingencies | (150,000) | 0 | (150,000) | (180,208) | 0 | (180,208) | 20.14% |
| Renovations | 0 | (235,714) | (235,714) | 0 | (277,838) | (277,838) | 17.87% |
| Debt Service | 0 | 343 | 343 | 0 | (301) | (301) | 187.76% |
| Other Strategic Contributions | 0 | 0 | 0 | (317,304) | 0 | (317,304) | 0.00% |
| Depreciation Expense | 0 | (492,848) | (492,848) | 0 | (511,910) | (511,910) | 3.87% |
| Other Charges | (214,583) | 0 | (214,583) | (232,308) | 0 | (232,308) | 8.26% |
| <i>Subtotal Non-Personnel</i> | <i>(9,657,410)</i> | <i>4,153,353</i> | <i>(5,504,057)</i> | <i>(10,194,628)</i> | <i>4,102,660</i> | <i>(6,091,968)</i> | <i>10.68%</i> |
| Total Direct Expenses | (24,743,594) | 3,383,705 | (21,359,889) | (25,975,951) | 3,551,440 | (22,424,511) | 4.98% |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | (375,552) | 375,552 | 0 | (588,956) | 588,956 | 0 | 0.00% |
| Total Contrás & Transfers | (375,552) | 375,552 | 0 | (588,956) | 588,956 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 626,380 | 133,186 | 759,566 | 558,600 | 742,502 | 1,301,102 | 71.30% |

LA000 - Lancaster
System Institution
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|--------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 5,300,500 | 678,000 | 0 | 5,978,500 | 6,075,250 | 892,000 | 0 | 6,967,250 | 16.54% |
| Tuition Discounting | 450,000 | 0 | 0 | 450,000 | 500,000 | 0 | 0 | 500,000 | 11.11% |
| Total Fees | 112,000 | 261,000 | 0 | 373,000 | 108,800 | 261,000 | 0 | 369,800 | -0.86% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 10,538,403 | 0 | 0 | 10,538,403 | 11,327,234 | 0 | 0 | 11,327,234 | 7.49% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 1,681,500 | 20,600 | 6,387,673 | 8,089,773 | 1,227,000 | 5,700 | 6,387,673 | 7,620,373 | -5.80% |
| Sales, Services & Other | 176,250 | 139,600 | 0 | 315,850 | 193,550 | 145,300 | 0 | 338,850 | 7.28% |
| Total Revenue | 18,258,653 | 1,099,200 | 6,387,673 | 25,745,526 | 19,431,834 | 1,304,000 | 6,387,673 | 27,123,507 | 5.35% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (9,715,658) | (684,284) | (411,516) | (10,811,458) | (10,057,246) | (806,560) | (411,516) | (11,275,322) | 4.29% |
| Fringe Benefits | (3,872,616) | (277,110) | (125,000) | (4,274,726) | (4,044,419) | (336,582) | (125,000) | (4,506,001) | 5.41% |
| <i>Subtotal Personnel</i> | <i>(13,588,274)</i> | <i>(961,394)</i> | <i>(536,516)</i> | <i>(15,086,184)</i> | <i>(14,101,665)</i> | <i>(1,143,142)</i> | <i>(536,516)</i> | <i>(15,781,323)</i> | <i>4.61%</i> |
| Services | (958,741) | (271,400) | (68,945) | (1,299,086) | (969,995) | (239,547) | (68,945) | (1,278,487) | -1.59% |
| Travel | (117,702) | (21,200) | (2,626) | (141,528) | (117,702) | (23,700) | (2,626) | (144,028) | 1.77% |
| Utilities | (509,207) | 0 | 0 | (509,207) | (559,707) | 0 | 0 | (559,707) | 9.92% |
| Supplies | (369,000) | (237,320) | (109,555) | (715,875) | (365,125) | (268,035) | (109,555) | (742,715) | 3.75% |
| Tuition Discounting Costs | (450,000) | 0 | 0 | (450,000) | (500,000) | 0 | 0 | (500,000) | 11.11% |
| Rents, Fixed Charges and Equipment | (331,849) | (58,075) | (64,894) | (454,818) | (278,139) | (172,525) | (64,894) | (515,558) | 13.35% |
| Scholarships | (110,000) | (23,000) | (5,589,313) | (5,722,313) | (112,000) | (23,000) | (5,589,313) | (5,724,313) | 0.03% |
| Contingencies | (150,000) | 0 | 0 | (150,000) | (150,000) | (30,208) | 0 | (180,208) | 20.14% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | (317,304) | 0 | 0 | (317,304) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | (200,127) | (14,456) | (214,583) | 0 | (217,852) | (14,456) | (232,308) | 8.26% |
| <i>Subtotal Non-Personnel</i> | <i>(2,996,499)</i> | <i>(811,122)</i> | <i>(5,849,789)</i> | <i>(9,657,410)</i> | <i>(3,369,972)</i> | <i>(974,867)</i> | <i>(5,849,789)</i> | <i>(10,194,628)</i> | <i>5.56%</i> |
| Total Direct Expenses | (16,584,773) | (1,772,516) | (6,386,305) | (24,743,594) | (17,471,637) | (2,118,009) | (6,386,305) | (25,975,951) | 4.98% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | (1,047,500) | 673,316 | (1,368) | (375,552) | (1,401,597) | 814,009 | (1,368) | (588,956) | -56.82% |
| Total Contras & Transfers | (1,047,500) | 673,316 | (1,368) | (375,552) | (1,401,597) | 814,009 | (1,368) | (588,956) | -56.82% |
| Margin (Change in Fund Balance) | 626,380 | 0 | 0 | 626,380 | 558,600 | 0 | 0 | 558,600 | -10.82% |

**CAPSULE OF PERFORMANCE DATA
USC SALKEHATCHIE**

| Fall Enrollment¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---------------------------------------|------------------|------------------|------------------|---------------------|
| Total Students: | | | | |
| Full-Time | 287 | 305 | 287 | -5.90% |
| Part-Time | 445 | 473 | 500 | 5.71% |
| Total Fall Enrollment* | 732 | 778 | 787 | 1.16% |
| *Only undergraduates | | | | |
| Full-Time Equivalent Students: | | | | |
| Undergraduate | 462 | 439 | 422 | -3.87% |
| Graduate | - | - | - | - |
| Total FTEs | 462 | 439 | 422 | -3.87% |

| Degrees Awarded¹ | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Total Associate Degrees | 115 | 83 | 109 | 31.33% |

| Grant Activity² | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Grant Expenditures by Purpose: | | | | |
| Research | \$ 135,328 | \$ 51,267 | \$ 293,993 | 473.46% |
| Public Service | 136,711 | 164,414 | 250,717 | 52.49% |
| Scholarships | 3,867,006 | 2,101,484 | 2,238,569 | 6.52% |
| Other | 466,404 | 276,664 | 369,234 | 33.46% |
| Total | \$ 4,605,449 | \$ 2,593,829 | \$ 3,152,513 | 21.54% |

| Full-Time Ranked Faculty¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| Professor | 5 | 5 | 5 | - |
| Associate Professor | 3 | 5 | 5 | - |
| Assistant Professor | 10 | 7 | 6 | -14.29% |
| Instructors/Lecturers | 4 | 4 | 5 | 25.00% |
| Librarian | - | - | - | - |
| Total | 22 | 21 | 21 | - |

¹ This information is provided by OIRAA (Office of Institutional Research, Assessment, and Analytics).

² This information is provided by the University's Budget Office.

SA000 - Salkehatchie

System Institution

Total Funds Summary

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | Current | Noncurrent | Total | Current | Noncurrent | Total | % Change in Budget |
|--|---------------------|--------------------|---------------------|---------------------|------------------|---------------------|--------------------|
| Revenue: | | | | | | | |
| Direct Tuition | 2,606,574 | (2,300,000) | 306,574 | 2,539,182 | (2,300,000) | 239,182 | -21.98% |
| Tuition Discounting | 650,000 | 0 | 650,000 | 650,000 | 0 | 650,000 | 0.00% |
| Total Fees | 154,950 | 0 | 154,950 | 129,950 | 0 | 129,950 | -16.13% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 6,005,514 | 412,000 | 6,417,514 | 6,497,214 | 1,400,000 | 7,897,214 | 23.06% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 30,000 | 0 | 30,000 | 0.00% |
| Grants, Contracts & Gifts | 2,994,075 | 66,427 | 3,060,502 | 2,624,075 | 72,573 | 2,696,648 | -11.89% |
| Sales, Services & Other | 168,585 | 9,796 | 178,381 | 146,830 | 15,426 | 162,256 | -9.04% |
| Total Revenue | 12,579,698 | (1,811,777) | 10,767,921 | 12,617,251 | (812,001) | 11,805,250 | 9.63% |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (5,189,378) | 1,001 | (5,188,377) | (5,036,644) | (1,533) | (5,038,177) | -2.89% |
| Fringe Benefits | (2,243,697) | (433,909) | (2,677,606) | (2,234,539) | (351,708) | (2,586,247) | -3.41% |
| <i>Subtotal Personnel</i> | <i>(7,433,075)</i> | <i>(432,908)</i> | <i>(7,865,983)</i> | <i>(7,271,183)</i> | <i>(353,241)</i> | <i>(7,624,424)</i> | <i>-3.07%</i> |
| Services | (1,011,607) | (49,955) | (1,061,562) | (866,712) | (55,145) | (921,857) | -13.16% |
| Travel | (130,491) | 0 | (130,491) | (133,741) | 0 | (133,741) | 2.49% |
| Utilities | (321,000) | 0 | (321,000) | (321,000) | 0 | (321,000) | 0.00% |
| Supplies | (227,432) | (193) | (227,625) | (256,919) | 764 | (256,155) | 12.53% |
| Tuition Discounting Costs | (650,000) | 0 | (650,000) | (650,000) | 0 | (650,000) | 0.00% |
| Rents, Fixed Charges and Equipment | (200,693) | 25,279 | (175,414) | (220,841) | 27,462 | (193,379) | 10.24% |
| Scholarships | (2,496,000) | 2,300,000 | (196,000) | (2,215,000) | 2,300,000 | 85,000 | -143.37% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | (25,000) | (103,000) | (128,000) | (25,000) | (345,507) | (370,507) | 189.46% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | (209,520) | 0 | (209,520) | 0.00% |
| Depreciation Expense | 0 | (127,596) | (127,596) | 0 | (126,070) | (126,070) | -1.20% |
| Other Charges | (191,405) | 0 | (191,405) | (334,595) | 1,578 | (333,017) | 73.99% |
| <i>Subtotal Non-Personnel</i> | <i>(5,253,628)</i> | <i>2,044,535</i> | <i>(3,209,093)</i> | <i>(5,233,328)</i> | <i>1,803,082</i> | <i>(3,430,246)</i> | <i>6.89%</i> |
| Total Direct Expenses | (12,686,703) | 1,611,627 | (11,075,076) | (12,504,511) | 1,449,841 | (11,054,670) | -0.18% |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 149,850 | (149,850) | 0 | (19,460) | 19,460 | 0 | 0.00% |
| Total Contrás & Transfers | 149,850 | (149,850) | 0 | (19,460) | 19,460 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 42,845 | (350,000) | (307,155) | 93,280 | 657,300 | 750,580 | 344.37% |

SA000 - Salkehatchie
System Institution
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|--------------------|-----------------------|--------------------|---------------------|--------------------|-----------------------|--------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 2,475,574 | 131,000 | 0 | 2,606,574 | 2,416,682 | 122,500 | 0 | 2,539,182 | -2.59% |
| Tuition Discounting | 650,000 | 0 | 0 | 650,000 | 650,000 | 0 | 0 | 650,000 | 0.00% |
| Total Fees | 44,950 | 110,000 | 0 | 154,950 | 19,950 | 110,000 | 0 | 129,950 | -16.13% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 6,005,514 | 0 | 0 | 6,005,514 | 6,497,214 | 0 | 0 | 6,497,214 | 8.19% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 30,000 | 0 | 30,000 | 0.00% |
| Grants, Contracts & Gifts | 70,000 | 13,500 | 2,910,575 | 2,994,075 | 0 | 5,500 | 2,618,575 | 2,624,075 | -12.36% |
| Sales, Services & Other | 23,785 | 144,800 | 0 | 168,585 | 23,575 | 123,255 | 0 | 146,830 | -12.90% |
| Total Revenue | 9,269,823 | 399,300 | 2,910,575 | 12,579,698 | 9,607,421 | 391,255 | 2,618,575 | 12,617,251 | 0.30% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (4,883,378) | (21,000) | (285,000) | (5,189,378) | (4,751,644) | 0 | (285,000) | (5,036,644) | -2.94% |
| Fringe Benefits | (2,118,697) | (10,000) | (115,000) | (2,243,697) | (2,119,539) | 0 | (115,000) | (2,234,539) | -0.41% |
| <i>Subtotal Personnel</i> | <i>(7,002,075)</i> | <i>(31,000)</i> | <i>(400,000)</i> | <i>(7,433,075)</i> | <i>(6,871,183)</i> | <i>0</i> | <i>(400,000)</i> | <i>(7,271,183)</i> | <i>-2.18%</i> |
| Services | (871,697) | (131,345) | (8,565) | (1,011,607) | (704,922) | (153,225) | (8,565) | (866,712) | -14.32% |
| Travel | (117,416) | (9,075) | (4,000) | (130,491) | (122,666) | (7,075) | (4,000) | (133,741) | 2.49% |
| Utilities | (321,000) | 0 | 0 | (321,000) | (321,000) | 0 | 0 | (321,000) | 0.00% |
| Supplies | (133,972) | (65,350) | (28,110) | (227,432) | (137,809) | (91,000) | (28,110) | (256,919) | 12.97% |
| Tuition Discounting Costs | (650,000) | 0 | 0 | (650,000) | (650,000) | 0 | 0 | (650,000) | 0.00% |
| Rents, Fixed Charges and Equipment | (169,243) | (14,550) | (16,900) | (200,693) | (184,741) | (19,200) | (16,900) | (220,841) | 10.04% |
| Scholarships | (56,000) | (37,000) | (2,403,000) | (2,496,000) | (67,000) | (37,000) | (2,111,000) | (2,215,000) | -11.26% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | (25,000) | 0 | 0 | (25,000) | (25,000) | 0 | 0 | (25,000) | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | (209,520) | 0 | 0 | (209,520) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (29,075) | (112,330) | (50,000) | (191,405) | (220,300) | (64,295) | (50,000) | (334,595) | 74.81% |
| <i>Subtotal Non-Personnel</i> | <i>(2,373,403)</i> | <i>(369,650)</i> | <i>(2,510,575)</i> | <i>(5,253,628)</i> | <i>(2,642,958)</i> | <i>(371,795)</i> | <i>(2,218,575)</i> | <i>(5,233,328)</i> | <i>-0.39%</i> |
| Total Direct Expenses | (9,375,478) | (400,650) | (2,910,575) | (12,686,703) | (9,514,141) | (371,795) | (2,618,575) | (12,504,511) | -1.44% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 148,500 | 1,350 | 0 | 149,850 | 0 | (19,460) | 0 | (19,460) | -112.99% |
| Total Contras & Transfers | 148,500 | 1,350 | 0 | 149,850 | 0 | (19,460) | 0 | (19,460) | -112.99% |
| Margin (Change in Fund Balance) | 42,845 | 0 | 0 | 42,845 | 93,280 | 0 | 0 | 93,280 | 117.72% |

**CAPSULE OF PERFORMANCE DATA
USC SUMTER**

| Fall Enrollment¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---------------------------------------|------------------|------------------|------------------|---------------------|
| <u>Total Students:</u> | | | | |
| Full-Time | 506 | 566 | 648 | 14.49% |
| Part-Time | 996 | 1,098 | 1,156 | 5.28% |
| Total Fall Enrollment* | 1,502 | 1,664 | 1,804 | 8.41% |
| *Only undergraduates | | | | |
| <u>Full-Time Equivalent Students:</u> | | | | |
| Undergraduate | 899 | 990 | 1,095 | 10.61% |
| Graduate | - | - | - | - |
| Total FTEs | 899 | 990 | 1,095 | 10.61% |

| Degrees Awarded¹ | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Total Associate Degrees | 154 | 198 | 179 | -9.60% |

| Grant Activity² | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|---------------------------------------|-----------------|-----------------|-----------------|---------------------|
| <u>Grant Expenditures by Purpose:</u> | | | | |
| Research | \$ 90,063 | \$ 141,857 | \$ 475,958 | 235.52% |
| Public Service | - | - | - | - |
| Scholarships | 4,964,629 | 4,003,216 | 4,501,672 | 12.45% |
| Other | 923,232 | 625,919 | 634,784 | 1.42% |
| Total | \$ 5,977,924 | \$ 4,770,992 | \$ 5,612,414 | 17.64% |

| Full-Time Ranked Faculty¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| Professor | 12 | 10 | 11 | 10.00% |
| Associate Professor | 3 | 4 | 3 | -25.00% |
| Assistant Professor | 7 | 7 | 8 | 14.29% |
| Instructors/Lecturers | 17 | 15 | 19 | 26.67% |
| Librarian | - | - | - | - |
| Total | 39 | 36 | 41 | 13.89% |

¹ This information is provided by OIRAA (Office of Institutional Research, Assessment, and Analytics).

² This information is provided by the University's Budget Office.

SM000 - Sumter
System Institution
Total Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Current | Noncurrent | Total | Current | Noncurrent | Total | % Change in Budget |
|--|---------------------|------------------|---------------------|---------------------|------------------|---------------------|--------------------|
| Revenue: | | | | | | | |
| Direct Tuition | 5,111,000 | (3,796,710) | 1,314,290 | 6,059,000 | (3,796,346) | 2,262,654 | 72.16% |
| Tuition Discounting | 550,000 | 0 | 550,000 | 950,000 | 0 | 950,000 | 72.73% |
| Total Fees | 497,000 | 0 | 497,000 | 523,000 | 0 | 523,000 | 5.23% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 9,932,438 | 7,850,000 | 17,782,438 | 10,762,944 | 10,506,900 | 21,269,844 | 19.61% |
| Indirect Cost Recovery (IDC) Revenue | 20,000 | 0 | 20,000 | 20,000 | 0 | 20,000 | 0.00% |
| Grants, Contracts & Gifts | 5,297,700 | 73,517 | 5,371,217 | 5,713,862 | 74,560 | 5,788,422 | 7.77% |
| Sales, Services & Other | 877,800 | 5,875 | 883,675 | 856,800 | 11,092 | 867,892 | -1.79% |
| Total Revenue | 22,285,938 | 4,132,682 | 26,418,620 | 24,885,606 | 6,796,206 | 31,681,812 | 19.92% |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (7,527,700) | 1,096 | (7,526,604) | (9,268,600) | (647) | (9,269,247) | 23.15% |
| Fringe Benefits | (3,371,800) | (509,943) | (3,881,743) | (3,895,300) | (360,691) | (4,255,991) | 9.64% |
| <i>Subtotal Personnel</i> | <i>(10,899,500)</i> | <i>(508,847)</i> | <i>(11,408,347)</i> | <i>(13,163,900)</i> | <i>(361,338)</i> | <i>(13,525,238)</i> | <i>18.56%</i> |
| Services | (2,296,008) | (205,014) | (2,501,022) | (2,247,072) | (154,356) | (2,401,428) | -3.98% |
| Travel | (51,100) | 0 | (51,100) | (51,100) | (339) | (51,439) | 0.66% |
| Utilities | (488,000) | 0 | (488,000) | (575,000) | 0 | (575,000) | 17.83% |
| Supplies | (912,300) | (53,724) | (966,024) | (1,047,200) | (28,122) | (1,075,322) | 11.31% |
| Tuition Discounting Costs | (550,000) | 0 | (550,000) | (950,000) | 0 | (950,000) | 72.73% |
| Rents, Fixed Charges and Equipment | (433,416) | 291,308 | (142,108) | (500,200) | 311,011 | (189,189) | 33.13% |
| Scholarships | (4,452,000) | 3,800,000 | (652,000) | (5,182,000) | 3,800,000 | (1,382,000) | 111.96% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | (784,730) | (784,730) | 0 | (898,732) | (898,732) | 14.53% |
| Debt Service | 0 | 2,712 | 2,712 | 0 | 1,933 | 1,933 | 28.72% |
| Other Strategic Contributions | 0 | 0 | 0 | (409,428) | 0 | (409,428) | 0.00% |
| Depreciation Expense | 0 | (425,512) | (425,512) | 0 | (455,687) | (455,687) | 7.09% |
| Other Charges | (597,200) | 0 | (597,200) | (650,200) | 0 | (650,200) | 8.87% |
| <i>Subtotal Non-Personnel</i> | <i>(9,780,024)</i> | <i>2,625,040</i> | <i>(7,154,984)</i> | <i>(11,612,200)</i> | <i>2,575,708</i> | <i>(9,036,492)</i> | <i>26.30%</i> |
| Total Direct Expenses | (20,679,524) | 2,116,193 | (18,563,331) | (24,776,100) | 2,214,370 | (22,561,730) | 21.54% |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 53,000 | 0 | 53,000 | 58,000 | 0 | 58,000 | 9.43% |
| Net Transfers | 969,720 | (969,720) | 0 | (53,000) | 53,000 | 0 | 0.00% |
| Total Contrás & Transfers | 1,022,720 | (969,720) | 53,000 | 5,000 | 53,000 | 58,000 | 9.43% |
| Margin (Change in Fund Balance) | 2,629,134 | 5,279,155 | 7,908,289 | 114,506 | 9,063,576 | 9,178,082 | 16.06% |

SM000 - Sumter
System Institution
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|---------------------|-----------------------|--------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 4,600,000 | 511,000 | 0 | 5,111,000 | 5,500,000 | 559,000 | 0 | 6,059,000 | 18.55% |
| Tuition Discounting | 550,000 | 0 | 0 | 550,000 | 950,000 | 0 | 0 | 950,000 | 72.73% |
| Total Fees | 70,000 | 427,000 | 0 | 497,000 | 96,000 | 427,000 | 0 | 523,000 | 5.23% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 9,932,438 | 0 | 0 | 9,932,438 | 10,762,944 | 0 | 0 | 10,762,944 | 8.36% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 20,000 | 0 | 20,000 | 0 | 20,000 | 0 | 20,000 | 0.00% |
| Grants, Contracts & Gifts | 500,000 | 40,000 | 4,757,700 | 5,297,700 | 220,162 | 40,000 | 5,453,700 | 5,713,862 | 7.86% |
| Sales, Services & Other | 17,000 | 859,300 | 1,500 | 877,800 | 17,000 | 838,300 | 1,500 | 856,800 | -2.39% |
| Total Revenue | 15,669,438 | 1,857,300 | 4,759,200 | 22,285,938 | 17,546,106 | 1,884,300 | 5,455,200 | 24,885,606 | 11.67% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (6,972,800) | (284,300) | (270,600) | (7,527,700) | (8,576,000) | (403,000) | (289,600) | (9,268,600) | 23.13% |
| Fringe Benefits | (3,165,200) | (98,900) | (107,700) | (3,371,800) | (3,647,600) | (140,000) | (107,700) | (3,895,300) | 15.53% |
| <i>Subtotal Personnel</i> | <i>(10,138,000)</i> | <i>(383,200)</i> | <i>(378,300)</i> | <i>(10,899,500)</i> | <i>(12,223,600)</i> | <i>(543,000)</i> | <i>(397,300)</i> | <i>(13,163,900)</i> | <i>20.78%</i> |
| Services | (2,063,808) | (213,200) | (19,000) | (2,296,008) | (2,047,572) | (192,500) | (7,000) | (2,247,072) | -2.13% |
| Travel | (31,000) | (10,100) | (10,000) | (51,100) | (31,000) | (10,100) | (10,000) | (51,100) | 0.00% |
| Utilities | (488,000) | 0 | 0 | (488,000) | (575,000) | 0 | 0 | (575,000) | 17.83% |
| Supplies | (262,800) | (592,400) | (57,100) | (912,300) | (412,000) | (596,100) | (39,100) | (1,047,200) | 14.79% |
| Tuition Discounting Costs | (550,000) | 0 | 0 | (550,000) | (950,000) | 0 | 0 | (950,000) | 72.73% |
| Rents, Fixed Charges and Equipment | (311,216) | (92,400) | (29,800) | (433,416) | (429,000) | (41,400) | (29,800) | (500,200) | 15.41% |
| Scholarships | (209,000) | (5,000) | (4,238,000) | (4,452,000) | (232,000) | (5,000) | (4,945,000) | (5,182,000) | 16.40% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | (409,428) | 0 | 0 | (409,428) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | 0 | (568,200) | (29,000) | (597,200) | (20,000) | (601,200) | (29,000) | (650,200) | 8.87% |
| <i>Subtotal Non-Personnel</i> | <i>(3,915,824)</i> | <i>(1,481,300)</i> | <i>(4,382,900)</i> | <i>(9,780,024)</i> | <i>(5,106,000)</i> | <i>(1,446,300)</i> | <i>(5,059,900)</i> | <i>(11,612,200)</i> | <i>18.73%</i> |
| Total Direct Expenses | (14,053,824) | (1,864,500) | (4,761,200) | (20,679,524) | (17,329,600) | (1,989,300) | (5,457,200) | (24,776,100) | 19.81% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 53,000 | 0 | 53,000 | 0 | 58,000 | 0 | 58,000 | 9.43% |
| Net Transfers | 1,013,520 | (45,800) | 2,000 | 969,720 | (102,000) | 47,000 | 2,000 | (53,000) | -105.47% |
| Total Contras & Transfers | 1,013,520 | 7,200 | 2,000 | 1,022,720 | (102,000) | 105,000 | 2,000 | 5,000 | -99.51% |
| Margin (Change in Fund Balance) | 2,629,134 | 0 | 0 | 2,629,134 | 114,506 | 0 | 0 | 114,506 | -95.64% |

**CAPSULE OF PERFORMANCE DATA
USC UNION**

| Fall Enrollment¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---------------------------------------|------------------|------------------|------------------|---------------------|
| Total Students: | | | | |
| Full-Time | 306 | 318 | 325 | 2.20% |
| Part-Time | 766 | 1,036 | 1,028 | -0.77% |
| Total Fall Enrollment* | 1,072 | 1,354 | 1,353 | -0.07% |
| *Only undergraduates | | | | |
| Full-Time Equivalent Students: | | | | |
| Undergraduate | 635 | 775 | 779 | 0.52% |
| Graduate | - | - | - | - |
| Total FTEs | 635 | 775 | 779 | 0.52% |

| Degrees Awarded¹ | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Total Associate Degrees | 98 | 114 | 124 | 8.77% |

| Grant Activity² | FY 21-22 | FY 22-23 | FY 23-24 | YoY % Change |
|---------------------------------------|-----------------|-----------------|-----------------|---------------------|
| Grant Expenditures by Purpose: | | | | |
| Research | \$ - | \$ - | \$ - | - |
| Public Service | 2,267 | 68,684 | 72,504 | 5.56% |
| Scholarships | 3,891,596 | 2,700,789 | 3,160,805 | 17.03% |
| Other | 126,116 | 208,752 | 244,086 | 16.93% |
| Total | \$ 4,019,979 | \$ 2,978,225 | \$ 3,477,396 | 16.76% |

| Full-Time Ranked Faculty¹ | Fall 2022 | Fall 2023 | Fall 2024 | YoY % Change |
|---|------------------|------------------|------------------|---------------------|
| Professor | 1 | 1 | 2 | 100.00% |
| Associate Professor | 3 | 5 | 4 | -20.00% |
| Assistant Professor | 7 | 4 | 6 | 50.00% |
| Instructors/Lecturers | 7 | 8 | 9 | 12.50% |
| Librarian | - | - | - | - |
| Total | 18 | 18 | 21 | - |

¹ This information is provided by OIRAA (Office of Institutional Research, Assessment, and Analytics).

² This information is provided by the University's Budget Office.

UN000 - Union
System Institution
Total Funds Summary

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | Current | Noncurrent | Total | Current | Noncurrent | Total | % Change in Budget |
|--|---------------------|--------------------|---------------------|---------------------|------------------|---------------------|--------------------|
| Revenue: | | | | | | | |
| Direct Tuition | 3,779,270 | (2,500,000) | 1,279,270 | 3,781,270 | (2,500,000) | 1,281,270 | 0.16% |
| Tuition Discounting | 475,260 | 0 | 475,260 | 460,353 | 0 | 460,353 | -3.14% |
| Total Fees | 173,470 | 0 | 173,470 | 161,500 | 0 | 161,500 | -6.90% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 6,297,413 | 1,313,000 | 7,610,413 | 6,980,552 | 2,000,000 | 8,980,552 | 18.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 5,473,000 | 49,113 | 5,522,113 | 6,225,250 | 49,423 | 6,274,673 | 13.63% |
| Sales, Services & Other | 253,700 | 5,943 | 259,643 | 210,450 | 9,423 | 219,873 | -15.32% |
| Total Revenue | 16,452,113 | (1,131,944) | 15,320,169 | 17,819,375 | (441,154) | 17,378,221 | 13.43% |
| Direct Expenses: | | | | | | | |
| Salaries and Wages | (5,550,797) | 0 | (5,550,797) | (5,886,734) | 0 | (5,886,734) | 6.05% |
| Fringe Benefits | (2,375,936) | (320,731) | (2,696,667) | (2,609,050) | (224,604) | (2,833,654) | 5.08% |
| <i>Subtotal Personnel</i> | <i>(7,926,733)</i> | <i>(320,731)</i> | <i>(8,247,464)</i> | <i>(8,495,784)</i> | <i>(224,604)</i> | <i>(8,720,388)</i> | <i>5.73%</i> |
| Services | (916,429) | (23,972) | (940,401) | (810,244) | (14,592) | (824,836) | -12.29% |
| Travel | (87,525) | 0 | (87,525) | (98,725) | 0 | (98,725) | 12.80% |
| Utilities | (167,100) | 0 | (167,100) | (231,100) | 0 | (231,100) | 38.30% |
| Supplies | (367,730) | (14,684) | (382,414) | (409,395) | (10,336) | (419,731) | 9.76% |
| Tuition Discounting Costs | (475,260) | 0 | (475,260) | (460,353) | 0 | (460,353) | -3.14% |
| Rents, Fixed Charges and Equipment | (139,305) | 25,335 | (113,970) | (182,230) | 29,378 | (152,852) | 34.12% |
| Scholarships | (5,384,000) | 2,500,000 | (2,884,000) | (6,161,000) | 2,500,000 | (3,661,000) | 26.94% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 194,166 | 194,166 | 0 | 1,352 | 1,352 | 99.30% |
| Debt Service | 0 | 23,367 | 23,367 | 0 | 15,991 | 15,991 | 31.57% |
| Other Strategic Contributions | 0 | 0 | 0 | (114,540) | 0 | (114,540) | 0.00% |
| Depreciation Expense | 0 | (107,725) | (107,725) | 0 | (104,013) | (104,013) | -3.45% |
| Other Charges | (334,700) | (2,822) | (337,522) | (324,600) | (160) | (324,760) | -3.78% |
| <i>Subtotal Non-Personnel</i> | <i>(7,872,049)</i> | <i>2,593,665</i> | <i>(5,278,384)</i> | <i>(8,792,187)</i> | <i>2,417,620</i> | <i>(6,374,567)</i> | <i>20.77%</i> |
| Total Direct Expenses | (15,798,782) | 2,272,934 | (13,525,848) | (17,287,971) | 2,193,016 | (15,094,955) | 11.60% |
| Contras & Transfers: | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 67,416 | (67,416) | 0 | 72,216 | (72,216) | 0 | 0.00% |
| Total Contrás & Transfers | 67,416 | (67,416) | 0 | 72,216 | (72,216) | 0 | 0.00% |
| Margin (Change in Fund Balance) | 720,747 | 1,073,574 | 1,794,321 | 603,620 | 1,679,646 | 2,283,266 | 27.25% |

UN000 - Union
System Institution
Current Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | A Funds | Other Unrestricted | Restricted | Total | A Funds | Other Unrestricted | Restricted | Total | % Change in Budget |
|--|--------------------|-----------------------|--------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 3,636,270 | 143,000 | 0 | 3,779,270 | 3,636,270 | 145,000 | 0 | 3,781,270 | 0.05% |
| Tuition Discounting | 475,260 | 0 | 0 | 475,260 | 460,353 | 0 | 0 | 460,353 | -3.14% |
| Total Fees | 53,470 | 120,000 | 0 | 173,470 | 41,500 | 120,000 | 0 | 161,500 | -6.90% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 6,297,413 | 0 | 0 | 6,297,413 | 6,980,552 | 0 | 0 | 6,980,552 | 10.85% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 23,000 | 43,000 | 5,407,000 | 5,473,000 | 23,000 | 55,000 | 6,147,250 | 6,225,250 | 13.74% |
| Sales, Services & Other | 19,600 | 234,100 | 0 | 253,700 | 19,100 | 191,100 | 250 | 210,450 | -17.05% |
| Total Revenue | 10,505,013 | 540,100 | 5,407,000 | 16,452,113 | 11,160,775 | 511,100 | 6,147,500 | 17,819,375 | 8.31% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | (5,436,797) | (39,000) | (75,000) | (5,550,797) | (5,728,844) | (57,890) | (100,000) | (5,886,734) | 6.05% |
| Fringe Benefits | (2,364,936) | (11,000) | 0 | (2,375,936) | (2,586,550) | (22,500) | 0 | (2,609,050) | 9.81% |
| Subtotal Personnel | (7,801,733) | (50,000) | (75,000) | (7,926,733) | (8,315,394) | (80,390) | (100,000) | (8,495,784) | 7.18% |
| Services | (819,149) | (88,280) | (9,000) | (916,429) | (705,994) | (94,750) | (9,500) | (810,244) | -11.59% |
| Travel | (82,125) | (5,400) | 0 | (87,525) | (91,125) | (7,600) | 0 | (98,725) | 12.80% |
| Utilities | (167,100) | 0 | 0 | (167,100) | (231,100) | 0 | 0 | (231,100) | 38.30% |
| Supplies | (275,860) | (82,870) | (9,000) | (367,730) | (321,110) | (79,285) | (9,000) | (409,395) | 11.33% |
| Tuition Discounting Costs | (475,260) | 0 | 0 | (475,260) | (460,353) | 0 | 0 | (460,353) | -3.14% |
| Rents, Fixed Charges and Equipment | (121,400) | (17,905) | 0 | (139,305) | (129,700) | (52,530) | 0 | (182,230) | 30.81% |
| Scholarships | (75,000) | (10,000) | (5,299,000) | (5,384,000) | (100,000) | (47,000) | (6,014,000) | (6,161,000) | 14.43% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | (114,540) | 0 | 0 | (114,540) | 0.00% |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Charges | (49,000) | (285,700) | 0 | (334,700) | (49,000) | (275,600) | 0 | (324,600) | -3.02% |
| Subtotal Non-Personnel | (2,064,894) | (490,155) | (5,317,000) | (7,872,049) | (2,202,922) | (556,765) | (6,032,500) | (8,792,187) | 11.69% |
| Total Direct Expenses | (9,866,627) | (540,155) | (5,392,000) | (15,798,782) | (10,518,316) | (637,155) | (6,132,500) | (17,287,971) | 9.43% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 33,416 | 49,000 | (15,000) | 67,416 | (87,784) | 175,000 | (15,000) | 72,216 | 7.12% |
| Total Contras & Transfers | 33,416 | 49,000 | (15,000) | 67,416 | (87,784) | 175,000 | (15,000) | 72,216 | 7.12% |
| Margin (Change in Fund Balance) | 671,802 | 48,945 | 0 | 720,747 | 554,675 | 48,945 | 0 | 603,620 | -16.25% |

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UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2025-2026

VII. APPENDICES

- ▶ Model Allocations
- ▶ Glossary of Accounting Terms
- ▶ Budget Reporting Category Descriptions
- ▶ Funding Recommendations
- ▶ Non-Current Funds
- ▶ State Budget Process
- ▶ Delegation of Authority

Appendix 1 - Tuition

FY26 Recurring Budget amounts represent actual revenue from the prior fiscal year (i.e., FY2025) and are allocated in accordance with the University's Budget Model. Appendix 1 includes the Fall/Spring budget totals for each tuition category (i.e., UG Resident, UG Non-resident, Graduate, and Support). Additionally, Appendix 1 includes the allocation of graduate tuition (70% according to the College of Instruction / 30% according to the College of Record). See Appendix 2 and 3 for the allocation of undergraduate resident and non-resident tuition.

Estimated FY26 Total amounts represent estimated FY2026 revenues based on changes to enrollment and/or tuition rates. Actual FY26 revenues will be incorporated into the FY27 Recurring Budget and allocated during the subsequent fiscal year. FY26 Fall and Spring tuition estimates are modeled using enrollment projections and/or input from The Office of Enrollment Management.

| Total Tuition Budget | | 482,543,484 | | |
|------------------------------|--|---------------|-----------------------|----------------------|
| | | Share | FY26 Recurring Budget | Estimated FY26 Total |
| Undergraduate - Resident | | 32.7% | 157,872,975 | 165,923,292 |
| Undergraduate - Non-Resident | | 52.2% | 251,682,627 | 265,329,672 |
| Graduate | | 14.4% | 69,337,882 | 69,400,000 |
| Support Units | | 0.8% | 3,650,000 | 3,650,000 |
| | | 100.0% | 482,543,484 | 504,302,964 |
| Operating Unit | Graduate | | | |
| CL071 | McCausland College of Arts and Sciences | 1.3% | 6,278,486 | 6,300,000 |
| CL039 | College of Education | 1.7% | 8,062,270 | 8,000,000 |
| CL040 | Molinarioli College of Engineering and Computing | 0.7% | 3,211,515 | 3,300,000 |
| CL037 | College of Hosp Retail Sport Mgmt | 0.3% | 1,617,759 | 1,700,000 |
| CL043 | Joseph F. Rice School of Law | 2.8% | 13,645,581 | 13,700,000 |
| CL070 | College of Information & Communications | 0.7% | 3,292,918 | 3,300,000 |
| CL038 | Darla Moore School of Business | 1.7% | 8,377,335 | 8,400,000 |
| CL031 | College of Nursing | 1.1% | 5,109,206 | 5,200,000 |
| CL032 | College of Pharmacy | 1.8% | 8,828,754 | 8,800,000 |
| CL034 | Arnold School of Public Health | 1.5% | 7,202,623 | 7,100,000 |
| CL059 | School of Music | 0.2% | 1,145,878 | 1,100,000 |
| CL044_CL061 | College of Social Work | 0.5% | 2,565,557 | 2,500,000 |
| TOTAL | | 14.4% | 69,337,882 | 69,400,000 |
| Operating Unit | Support Units | | | |
| CL091 | Shorelight | 0.4% | 1,950,000 | 1,950,000 |
| CL072 | Study Abroad | 0.4% | 1,700,000 | 1,700,000 |
| TOTAL | | 0.8% | 3,650,000 | 3,650,000 |

Appendix 2 - Undergraduate Resident Pool

Undergraduate resident tuition is allocated using each academic unit's proportional share of credit hours of instruction (70%) and each unit's proportional share of credit hours of record (major) (30%.

Total Undergraduate Resident Pool: 157,872,975

| | | | |
|---------------------------------|-------------|------------|-------------|
| Share of Total (%) | 70% | 30% | 100% |
| Share of Total Pool (\$) | 110,511,083 | 47,361,893 | 157,872,975 |

| | 2023 | 2024 | | 2023 | 2024 | | | | |
|---|----------------|----------------|-----------------|----------------|----------------|-----------------|--------------------|-------------------|--------------------|
| | UG CH | UG CH | Average | | | Average | Proportional | Proportional | |
| | Instruction - | Instruction - | Proportional | UG CH Record - | UG CH Record - | Proportional | Share of Credit | Share of Credit | |
| | Resident Total | Resident Total | Share of Credit | Resident | Resident | Share of Credit | Hours - | Hours - | |
| Unit Description | | | Hours - | | | Hours - Record | Instruction (\$) | of Record (\$) | TOTAL |
| | | | Instruction (%) | | | (%) | | | |
| McCausland College of Arts and Sciences | 247,348 | 263,168 | 57.9% | 157,323 | 165,494 | 36.4% | 63,936,594 | 17,252,451 | 81,189,045 |
| College of Education | 15,762 | 15,676 | 3.6% | 16,343 | 15,374 | 3.6% | 3,940,542 | 1,697,534 | 5,638,076 |
| Molinaroli College of Engineering and Computing | 35,739 | 36,667 | 8.2% | 58,384 | 61,568 | 13.5% | 9,072,029 | 6,410,442 | 15,482,471 |
| College of Hosp Retail Sport Mgmt | 25,546 | 26,294 | 5.9% | 32,474 | 33,328 | 7.4% | 6,494,933 | 3,517,816 | 10,012,748 |
| Joseph F. Rice School of Law | - | - | 0.0% | - | - | 0.0% | - | - | - |
| College of Information & Communications | 17,110 | 19,196 | 4.1% | 25,570 | 29,806 | 6.2% | 4,544,066 | 2,955,535 | 7,499,601 |
| Darla Moore School of Business | 49,160 | 49,801 | 11.2% | 62,217 | 63,374 | 14.2% | 12,401,274 | 6,714,832 | 19,116,106 |
| College of Nursing | 9,698 | 9,571 | 2.2% | 22,574 | 23,543 | 5.2% | 2,415,413 | 2,464,927 | 4,880,341 |
| College of Pharmacy | 189 | 198 | 0.0% | 5,357 | 5,861 | 1.3% | 48,477 | 599,222 | 647,699 |
| Arnold School of Public Health | 19,439 | 20,477 | 4.5% | 41,738 | 46,440 | 9.9% | 4,999,596 | 4,709,094 | 9,708,690 |
| School of Music | 7,945 | 8,262 | 1.8% | 6,339 | 6,655 | 1.5% | 2,030,193 | 694,462 | 2,724,655 |
| College of Social Work | 2,447 | 2,567 | 0.6% | 3,249 | 3,212 | 0.7% | 627,965 | 345,577 | 973,542 |
| TOTAL | 430,381 | 451,876 | 100.0% | 431,568 | 454,655 | 100.0% | 110,511,083 | 47,361,893 | 157,872,975 |

Notes:

- Includes weighting for Honors College sections (extra 75% per credit hour).
- Data source: Office of Institutional Research Assessment and Analytics
- Percentages are rounded for presentation purposes. Therefore, recalculation of the appendix information may result in rounding differences.

Appendix 3 - Undergraduate Non-Resident Pool

Undergraduate non-resident tuition is allocated using each academic unit's proportional share of credit hours of instruction (70%) and each unit's proportional share of credit hours of record (major)

Total Undergraduate Non-Resident Pool: 251,682,627

| | | | |
|---------------------------------|-------------|------------|-------------|
| Share of Total (%) | 70% | 30% | 100% |
| Share of Total Pool (\$) | 176,177,839 | 75,504,788 | 251,682,627 |

| | 2023 | 2024 | | 2023 | 2024 | | | | |
|---|----------------|----------------|-----------------|----------------|----------------|-----------------|--------------------|-------------------|--------------------|
| | UG CH | UG CH | Average | | | Average | Proportional | Proportional | Proportional |
| | Instruction - | Instruction - | Proportional | UG CH Record - | UG CH Record - | Proportional | Share of Credit | Share of Credit | Share of Credit |
| | Non-Resident | Non-Resident | Share of Credit | Non-Resident | Non-Resident | Share of Credit | Hours - | Hours - | Hours - School |
| Unit Description | Total | Total | Hours - | | | Hours - Record | Instruction (\$) | of Record (\$) | |
| | | | Instruction (%) | | | (%) | | | TOTAL |
| McCausland College of Arts and Sciences | 172,788 | 181,365 | 51.9% | 93,731 | 98,647 | 27.7% | 91,481,479 | 20,902,931 | 112,384,410 |
| College of Education | 4,983 | 5,700 | 1.6% | 4,333 | 5,291 | 1.4% | 2,756,385 | 1,043,319 | 3,799,704 |
| Molinaroli College of Engineering and Computing | 16,679 | 16,177 | 4.8% | 27,081 | 26,634 | 7.7% | 8,495,643 | 5,842,517 | 14,338,160 |
| College of Hosp Retail Sport Mgmt | 30,707 | 32,180 | 9.2% | 43,325 | 46,211 | 12.9% | 16,244,427 | 9,726,580 | 25,971,007 |
| Joseph F. Rice School of Law | - | - | 0.0% | 3 | 14 | 0.0% | - | 1,812 | 1,812 |
| College of Information & Communications | 13,473 | 15,024 | 4.2% | 20,218 | 23,085 | 6.2% | 7,355,210 | 4,699,222 | 12,054,431 |
| Darla Moore School of Business | 70,112 | 73,455 | 21.1% | 98,427 | 103,282 | 29.0% | 37,085,709 | 21,917,797 | 59,003,506 |
| College of Nursing | 7,167 | 8,257 | 2.3% | 17,796 | 19,450 | 5.4% | 3,979,333 | 4,044,635 | 8,023,967 |
| College of Pharmacy | 134 | 117 | 0.0% | 2,637 | 2,952 | 0.8% | 64,988 | 606,700 | 671,687 |
| Arnold School of Public Health | 11,180 | 12,388 | 3.5% | 26,112 | 29,484 | 8.0% | 6,083,605 | 6,034,285 | 12,117,891 |
| School of Music | 4,276 | 4,155 | 1.2% | 2,175 | 2,114 | 0.6% | 2,180,082 | 466,594 | 2,646,676 |
| College of Social Work | 854 | 892 | 0.3% | 979 | 1,031 | 0.3% | 450,978 | 218,395 | 669,374 |
| TOTAL | 332,353 | 349,709 | 100.0% | 336,817 | 358,195 | 100.0% | 176,177,839 | 75,504,788 | 251,682,627 |

Notes:

- Includes weighting for Honors College sections (extra 75% per credit hour).
- Data source: Office of Institutional Research Assessment and Analytics
- Percentages are rounded for presentation purposes. Therefore, recalculation of the appendix information may result in rounding differences.

Appendix 4 - Participation Fee

Academic units are charged a participation fee, or tax, on unrestricted tuition, general state appropriations, indirect cost recovery (IDC) and sales, services, and other revenue. The participation fee generates a source of funds for subvention and strategic initiative funding (SIF). A portion of the Participation Fee applied to IDC (8%) is allocated to support centrally managed research investments.

| Operating Unit | CL071 | CL039 | CL040 | CL037 | CL043 | CL070 | CL038 | CL031 | CL032 | CL034 | CL059 | CL044_CL061 | |
|---|---|-------------------------|---|---|------------------------------------|---|--------------------------------------|-----------------------|------------------------|--------------------------------------|--------------------|---------------------------|--------------------|
| | McCausland College of Arts and Sciences | College of Education | Molinaroli College of Engineering and Computing | College of Hosp Retail Sport Mgmt | Joseph F. Rice School of Law | College of Information & Communications | Darla Moore School of Business | College of Nursing | College of Pharmacy | Arnold School of Public Health | School of Music | College of Social Work | TOTAL |
| Direct Tuition | 13,555,000 | 3,215,638 | 1,731,297 | 6,087,580 | 216,800 | 2,458,101 | 5,601,346 | 4,224,969 | 981,040 | 4,028,220 | 200,000 | 630,000 | 42,929,991 |
| Undergraduate Tuition - Resident | 81,189,045 | 5,638,076 | 15,482,471 | 10,012,748 | - | 7,499,601 | 19,116,106 | 4,880,341 | 647,699 | 9,708,690 | 2,724,655 | 973,542 | 157,872,975 |
| Undergraduate Tuition - Non-Resident | 112,384,410 | 3,799,704 | 14,338,160 | 25,971,007 | 1,812 | 12,054,431 | 59,003,506 | 8,023,967 | 671,687 | 12,117,891 | 2,646,676 | 669,374 | 251,682,627 |
| Graduate Tuition | 6,278,486 | 8,062,270 | 3,211,515 | 1,617,759 | 13,645,581 | 3,292,918 | 8,377,335 | 5,109,206 | 8,828,754 | 7,202,623 | 1,145,878 | 2,565,557 | 69,337,882 |
| Subtotal Tuition | 213,406,942 | 20,715,688 | 34,763,443 | 43,689,095 | 13,864,193 | 25,305,051 | 92,098,293 | 22,238,483 | 11,129,180 | 33,057,424 | 6,717,209 | 4,838,473 | 521,823,474 |
| Academic Fees | 8,000,000 | 1,734,799 | 9,750,340 | 2,042,500 | 1,865,000 | 1,515,000 | 7,528,402 | 5,204,953 | 408,200 | 5,596,000 | 445,000 | 650,000 | 44,740,194 |
| Subtotal Fees | 8,000,000 | 1,734,799 | 9,750,340 | 2,042,500 | 1,865,000 | 1,515,000 | 7,528,402 | 5,204,953 | 408,200 | 5,596,000 | 445,000 | 650,000 | 44,740,194 |
| Total Tuition and Fees | 221,406,942 | 22,450,487 | 44,513,783 | 45,731,595 | 15,729,193 | 26,820,051 | 99,626,695 | 27,443,436 | 11,537,380 | 38,653,424 | 7,162,209 | 5,488,473 | 566,563,668 |
| General State Appropriations | 67,201,072 | 15,251,014 | 35,854,830 | 10,743,891 | 5,736,760 | 10,342,823 | 21,974,129 | 11,146,325 | 7,921,217 | 34,022,300 | 2,189,212 | 5,761,526 | 228,145,099 |
| Direct State Appropriations | 379,490 | - | 2,339,750 | - | 23,430,076 | - | - | 342,500 | 5,351,763 | - | - | - | 31,843,579 |
| Total Appropriations | 67,580,562 | 15,251,014 | 38,194,580 | 10,743,891 | 29,166,836 | 10,342,823 | 21,974,129 | 11,488,825 | 13,272,980 | 34,022,300 | 2,189,212 | 5,761,526 | 259,988,678 |
| Indirect Cost Recovery | 8,464,615 | 1,200,000 | 11,726,393 | 74,126 | 478,000 | 114,410 | 116,988 | 980,515 | 1,600,000 | 10,000,000 | 3,585 | 1,447,446 | 36,206,078 |
| Grants, Contracts, & Gifts | 733,876 | - | 150,000 | 4,450 | 10,000 | - | - | 20,000 | 283,000 | 148,536 | 438,000 | - | 1,787,862 |
| Total Grants, Contracts & Gifts | 9,198,491 | 1,200,000 | 11,876,393 | 78,576 | 488,000 | 114,410 | 116,988 | 1,000,515 | 1,883,000 | 10,148,536 | 441,585 | 1,447,446 | 37,993,940 |
| Total Sales and Services & Other | 1,293,174 | 1,159,750 | 299,185 | 957,600 | 339,500 | 36,712 | 920,600 | 378,000 | 532,217 | 846,350 | 623,749 | 40,000 | 7,426,837 |
| Total Revenue | 299,479,169 | 40,061,251 | 94,883,941 | 57,511,662 | 45,723,529 | 37,313,997 | 122,638,413 | 40,310,776 | 27,225,577 | 83,670,610 | 10,416,755 | 12,737,445 | 871,973,123 |
| Amount Applicable to Participation Fee | 290,365,803 | 38,326,452 | 82,643,851 | 55,464,712 | 20,418,453 | 35,798,997 | 115,110,011 | 34,743,323 | 21,182,614 | 77,926,074 | 9,533,755 | 12,087,445 | 793,601,488 |
| Participation Fee Rate | 16.8% | 16.8% | 16.8% | 16.8% | 16.8% | 16.8% | 16.8% | 16.8% | 16.8% | 16.8% | 16.8% | 16.8% | 16.8% |
| Fixed-amount Participation Fee | - | - | - | 3,236,607 | - | - | - | - | - | - | - | - | 3,236,607 |
| Total Participation Fee | 48,781,455 | 6,438,844 | 13,884,167 | 12,554,679 | 3,430,300 | 6,014,231 | 19,338,482 | 5,836,878 | 3,558,679 | 13,091,580 | 1,601,671 | 2,030,691 | 136,561,657 |

Portion included in Participation Fee - Unrestricted Current Funds (Including Model Adjustments) Only

Appendix 5 - Law Program Fee

Funding initiated to support the new law school building was held centrally per the legacy model. This amount is now directly applied to the Law School.

| Operating Unit | Unit Description | Amount |
|----------------|------------------------------|-------------|
| CL004 | Administration & Finance | (1,865,000) |
| CL043 | Joseph F. Rice School of Law | 1,865,000 |
| TOTAL | | - |

Appendix 6 - Direct Appropriations

Direct State Appropriations are allocated 100% to the appropriation recipient beginning in the year of award.

General State Appropriation revenues from the prior fiscal year (i.e., FY2025) are represented in the 2026 Recurring Budget column and allocated in accordance with the University's Budget Model. See Appendix 7 and 8 for the allocation of General State Appropriations. General State Appropriations per the 2026 Estimated Total column represent estimated FY2026 appropriations. Actual FY2026 General State Appropriation revenues will be incorporated into the FY27 Recurring Budget and allocated during the subsequent

| | |
|-----------------------------------|-------------|
| Total State Appropriations | 272,718,672 |
|-----------------------------------|-------------|

| Operating Unit | Unit Description | 2025 Original Budget | 2026 Recurring Budget | 2026 Estimated Total | Description |
|-----------------|---|----------------------|-----------------------|----------------------|---|
| | General Appropriations | 227,430,418 | 228,145,099 | 249,784,285 | General Appropriations available for allocation |
| CL060_Univ_Serv | General Fund | 7,000,000 | 3,938,260 | 3,938,260 | STEM/High Demand Areas Funding |
| CL040 | Molinaroli College of Engineering and Computing | - | 2,339,750 | 2,339,750 | STEM/High Demand Areas Funding |
| CL071 | McCausland College of Arts and Sciences | - | 379,490 | 379,490 | STEM/High Demand Areas Funding |
| CL031 | College of Nursing | - | 342,500 | 342,500 | STEM/High Demand Areas Funding |
| CL089 | Palmetto College | 5,000,000 | 5,000,000 | 5,000,000 | Palmetto College Operations Funding |
| CL002 | Office of the Provost | 500,000 | 1,000,000 | 1,000,000 | Anne Frank + Civil Rights Center Funding |
| CL028 | Small Business Development Center | 791,734 | 791,734 | 791,734 | Small Business Development Center Funding |
| CL043 | Joseph F. Rice School of Law | 17,630,076 | 23,430,076 | 23,430,076 | Joseph F. Rice School of Law Funding |
| CL008 | Student Affairs | - | 2,000,000 | 2,000,000 | Carolina Internship Pilot Program Funding |
| CL032 | College of Pharmacy | 701,763 | 5,351,763 | 5,351,763 | College of Pharmacy Funding |
| TOTAL | | 259,053,991 | 272,718,672 | 294,357,858 | |

Notes:

- See Summary of Budgetary Changes schedule for additional detail of year-over-year changes.

Appendix 7 - General Appropriations - Instruction

General state appropriations are allocated to academic units: 70% based upon each unit's proportional share of resident credit hours of record/major; 30% based upon each unit's proportional share of contract and grant revenue. Appendix 7 details the 70% allocation according to resident credit hours of record/major.

Total General Appropriations 228,145,099

Share of Total (%) 70.0%

Share of Total Pool (\$) 159,701,569

| Unit Description | 2023 | 2023 | 2024 | 2024 | Avg Proportional Share of Credit Hours - Record (%) | Proportional Share of Credit Hours - Record (\$) |
|---|----------------------------------|---|----------------------------------|---|---|--|
| | Credit Hours - Resident - Record | Proportional Share of Credit Hours - Record (%) | Credit Hours - Resident - Record | Proportional Share of Credit Hours - Record (%) | | |
| | Total | | Total | | | |
| McCausland College of Arts and Sciences | 160,072 | 32.4% | 168,310 | 32.6% | 32.5% | 51,944,328 |
| College of Education | 25,695 | 5.2% | 24,828 | 4.8% | 5.0% | 7,999,224 |
| Molinaroli College of Engineering and Computing | 59,919 | 12.1% | 63,082 | 12.2% | 12.2% | 19,456,355 |
| College of Hosp Retail Sport Mgmt | 32,714 | 6.6% | 33,866 | 6.6% | 6.6% | 10,533,587 |
| Joseph F. Rice School of Law | 12,205 | 2.5% | 11,889 | 2.3% | 2.4% | 3,814,428 |
| College of Information & Communications | 29,921 | 6.1% | 33,933 | 6.6% | 6.3% | 10,092,280 |
| Darla Moore School of Business | 67,139 | 13.6% | 68,186 | 13.2% | 13.4% | 21,414,164 |
| College of Nursing | 27,168 | 5.5% | 28,637 | 5.6% | 5.5% | 8,827,144 |
| College of Pharmacy | 15,463 | 3.1% | 15,464 | 3.0% | 3.1% | 4,894,787 |
| Arnold School of Public Health | 47,706 | 9.7% | 52,461 | 10.2% | 9.9% | 15,836,945 |
| School of Music | 6,694 | 1.4% | 7,109 | 1.4% | 1.4% | 2,183,158 |
| College of Social Work | 9,067 | 1.8% | 8,002 | 1.6% | 1.7% | 2,705,170 |
| TOTAL | 493,763 | 100.0% | 515,767 | 100.0% | 100.0% | 159,701,569 |

Notes:

- Data source: Office of Institutional Research Assessment and Analytics
- Percentages are rounded for presentation purposes. Therefore, recalculation of the appendix information may result in rounding differences.

Appendix 8 - General Appropriations - Research

General state appropriations are allocated to academic units: 70% based upon each unit's proportional share of resident credit hours of record/major; 30% based upon each unit's proportional share of contract and grant revenue. Appendix 8 details the 30% allocation according to research.

Total General Appropriations 228,145,099

Share of Total (%) 30.0%
Share of Total Pool (\$) 68,443,530

| | 2023 | 2023 | 2024 | 2024 | | |
|---|----------------------------|----------------------------------|----------------------------|----------------------------------|--|-----------------------------------|
| | | Proportional Share | | Proportional Share | Avg Proportional | Proportional Share |
| Unit Description | Contract and Grant Revenue | of Contract & Grant Activity (%) | Contract and Grant Revenue | of Contract & Grant Activity (%) | Share of Contract & Grant Activity (%) | of Contract & Grant Activity (\$) |
| McCausland College of Arts and Sciences | 39,367,721 | 23.5% | 40,441,591 | 21.0% | 22.3% | 15,256,744 |
| College of Education | 18,143,697 | 10.8% | 19,875,534 | 10.3% | 10.6% | 7,251,790 |
| Molinaroli College of Engineering and Computing | 37,165,018 | 22.2% | 49,382,228 | 25.7% | 24.0% | 16,398,475 |
| College of Hosp Retail Sport Mgmt | 591,150 | 0.4% | 501,760 | 0.3% | 0.3% | 210,304 |
| Joseph F. Rice School of Law | 4,210,672 | 2.5% | 5,956,652 | 3.1% | 2.8% | 1,922,332 |
| College of Information & Communications | 832,426 | 0.5% | 450,547 | 0.2% | 0.4% | 250,544 |
| Darla Moore School of Business | 1,343,140 | 0.8% | 1,601,217 | 0.8% | 0.8% | 559,966 |
| College of Nursing | 4,073,519 | 2.4% | 8,342,383 | 4.3% | 3.4% | 2,319,182 |
| College of Pharmacy | 8,066,877 | 4.8% | 7,726,329 | 4.0% | 4.4% | 3,026,429 |
| Arnold School of Public Health | 44,649,140 | 26.7% | 50,818,259 | 26.4% | 26.6% | 18,185,355 |
| School of Music | 4,921 | 0.0% | 28,338 | 0.0% | 0.0% | 6,054 |
| College of Social Work | 8,828,189 | 5.3% | 7,019,863 | 3.7% | 4.5% | 3,056,356 |
| TOTAL | 167,276,470 | 100.0% | 192,144,699 | 100.0% | 100.0% | 68,443,530 |

Notes:

- Data source: Actual University Financials
- Percentages are rounded for presentation purposes. Therefore, recalculation of the appendix information may result in rounding differences.

Appendix 9 - IDC Adjustment

Per the new budget model allocation methodology, the unit generating the indirect cost will receive 100% of the IDC revenue. The administrative expenses previously covered by IDC (i.e. research, facilities) will be covered within the support unit allocations of the model.

FY2026 IDC Revenue Allocation

| Operating Unit | Unit Description | Legacy Model IDC Revenue Share | New Model IDC Revenue Share | Total IDC Revenue |
|----------------|---|--------------------------------|-----------------------------|-------------------|
| CL004 | Administration & Finance | 3,884,312 | (3,884,312) | - |
| CL031 | College of Nursing | 900,445 | 80,070 | 980,515 |
| CL032 | College of Pharmacy | 724,979 | 875,021 | 1,600,000 |
| CL034 | Arnold School of Public Health | 6,378,481 | 3,621,519 | 10,000,000 |
| CL037 | College of Hosp Retail Sport Mgmt | 50,000 | 24,126 | 74,126 |
| CL038 | Darla Moore School of Business | - | 116,988 | 116,988 |
| CL039 | College of Education | 972,123 | 227,877 | 1,200,000 |
| CL040 | Molinaroli College of Engineering and Computing | 8,655,368 | 3,071,025 | 11,726,393 |
| CL043 | Joseph F. Rice School of Law | 349,789 | 128,211 | 478,000 |
| CL044_CL061 | College of Social Work | 527,607 | 919,839 | 1,447,446 |
| CL059 | School of Music | - | 3,585 | 3,585 |
| CL070 | College of Information & Communications | 87,088 | 27,322 | 114,410 |
| CL071 | McCausland College of Arts and Sciences | 4,500,000 | 3,964,615 | 8,464,615 |

Appendix 10: Current Year Salary & Fringe Allocations

The FY2026 Budget includes expense increases for the State Pay Plan and employer health insurance. Appendix 10 includes the estimated Columbia "A" Fund impact and the unit-level fiscal impact. The unit-level fiscal impact of these increases is included within each Columbia Unit "A" Fund budget.

10,300,000 Salary - Pay Plan
1,650,000 Health Insurance

| Operating Unit | Unit Description | Estimated Salary | | Estimated Health | | Estimated Total Allocation |
|----------------|--------------------------------|------------------|------------|------------------|------------|----------------------------|
| | | Allocation | % of Total | Allocation | % of Total | |
| CL001 | President | 38,702 | 0.4% | 5,899 | 0.4% | 44,601 |
| CL002 | Provost | 249,887 | 2.4% | 44,852 | 2.7% | 294,739 |
| CL004 | Administration & Finance | 45,307 | 0.4% | 4,134 | 0.3% | 49,441 |
| CL005 | Equal Opportunity Programs | - | 0.0% | 4,731 | 0.3% | 4,731 |
| CL006 | General Counsel | 30,538 | 0.3% | 1,970 | 0.1% | 32,508 |
| CL007 | Economic Engagement | 20,500 | 0.2% | - | 0.0% | 20,500 |
| CL008 | Student Affairs | 183,707 | 1.8% | 25,610 | 1.6% | 209,317 |
| CL009 | Board of Trustees | 11,919 | 0.1% | 1,585 | 0.1% | 13,504 |
| CL010 | Finance | 230,471 | 2.2% | 45,189 | 2.7% | 275,659 |
| CL011 | Law Enforcement & Safety | 255,181 | 2.5% | 45,673 | 2.8% | 300,854 |
| CL012 | Business Affairs | 38,635 | 0.4% | 8,724 | 0.5% | 47,359 |
| CL013 | Facilities Planning | 49,420 | 0.5% | 8,105 | 0.5% | 57,526 |
| CL014 | University Technology Services | 371,427 | 3.6% | 54,922 | 3.3% | 426,349 |
| CL016 | Human Resources | 131,758 | 1.3% | 23,333 | 1.4% | 155,092 |
| CL017 | Access and Opportunity | 56,300 | 0.5% | 1,702 | 0.1% | 58,001 |
| CL018 | Development | 299,295 | 2.9% | 43,024 | 2.6% | 342,319 |
| CL020 | On Your Time | 48,933 | 0.5% | 4,288 | 0.3% | 53,221 |
| CL022 | System Affairs | 343 | 0.0% | 713 | 0.0% | 1,056 |
| CL025 | Honors College | 71,152 | 0.7% | 14,967 | 0.9% | 86,119 |
| CL029 | University Libraries | 223,809 | 2.2% | 42,130 | 2.6% | 265,940 |
| CL045 | Graduate School | 41,238 | 0.4% | 8,151 | 0.5% | 49,388 |
| CL048 | University Press | 20,377 | 0.2% | 899 | 0.1% | 21,275 |
| CL049 | Research | 132,891 | 1.3% | 19,316 | 1.2% | 152,207 |

Appendix 10: Current Year Salary & Fringe Allocations

The FY2026 Budget includes expense increases for the State Pay Plan and employer health insurance. Appendix 10 includes the estimated Columbia "A" Fund impact and the unit-level fiscal impact. The unit-level fiscal impact of these increases is included within each Columbia Unit "A" Fund budget.

10,300,000 Salary - Pay Plan
1,650,000 Health Insurance

| Operating Unit | Unit Description | Estimated Salary Allocation | % of Total | Estimated Health Allocation | % of Total | Estimated Total Allocation |
|----------------------|-------------------------------------|-----------------------------|--------------|-----------------------------|--------------|----------------------------|
| CL056 | Institutional Research & Assessment | 23,221 | 0.2% | 3,995 | 0.2% | 27,216 |
| CL057 | Distributed Learning | 7,408 | 0.1% | 2,203 | 0.1% | 9,611 |
| CL058 | Koger Center | 22,866 | 0.2% | 4,821 | 0.3% | 27,687 |
| CL062 | Faculty Senate | 3,154 | 0.0% | 394 | 0.0% | 3,548 |
| CL063 | Staff Senate | 739 | 0.0% | 403 | 0.0% | 1,143 |
| CL064 | Residential Learning Centers | 17,074 | 0.2% | 3,724 | 0.2% | 20,798 |
| CL067 | University 101 | 28,913 | 0.3% | 5,035 | 0.3% | 33,948 |
| CL068 | Facilities | 300,892 | 2.9% | 79,096 | 4.8% | 379,988 |
| CL072 | International Programs | 47,666 | 0.5% | 7,181 | 0.4% | 54,847 |
| CL077 | Communications | 8,506 | 0.1% | - | 0.0% | 8,506 |
| CL078 | USC Brand Collaborative | 75,462 | 0.7% | 17,381 | 1.1% | 92,843 |
| CL079 | University Advancement | 10,769 | 0.1% | 622 | 0.0% | 11,390 |
| CL080 | Postal Services | 18,638 | 0.2% | 4,889 | 0.3% | 23,526 |
| CL081 | Utilities | 56,711 | 0.6% | 17,319 | 1.0% | 74,030 |
| CL082 | Audit and Advisory Services | 31,448 | 0.3% | 4,924 | 0.3% | 36,372 |
| CL083 | OneCarolina | 19,885 | 0.2% | 3,543 | 0.2% | 23,428 |
| CL085 | Enrollment Management | 305,902 | 3.0% | 55,510 | 3.4% | 361,412 |
| CL086 | Academic Support Services | 78,332 | 0.8% | 14,751 | 0.9% | 93,083 |
| CL087 | University Health Services | 49,445 | 0.5% | 968 | 0.1% | 50,413 |
| CL089 | Palmetto College | 43,249 | 0.4% | 9,211 | 0.6% | 52,460 |
| CL091 | Scholarships | - | 0.0% | - | 0.0% | - |
| CL092 | Organizational Excellence | 13,064 | 0.1% | 845 | 0.1% | 13,909 |
| TOTAL SUPPORT | | 3,715,136 | 36.1% | 646,729 | 39.2% | 4,361,865 |

Appendix 10: Current Year Salary & Fringe Allocations

The FY2026 Budget includes expense increases for the State Pay Plan and employer health insurance. Appendix 10 includes the estimated Columbia "A" Fund impact and the unit-level fiscal impact. The unit-level fiscal impact of these increases is included within each Columbia Unit "A" Fund budget.

10,300,000 Salary - Pay Plan
1,650,000 Health Insurance

| Operating Unit | Unit Description | Estimated Salary | | Estimated Health | | Estimated Total Allocation |
|----------------|---|------------------|--------------|------------------|--------------|----------------------------|
| | | Allocation | % of Total | Allocation | % of Total | |
| CL031 | College of Nursing | 319,097 | 3.1% | 41,140 | 2.5% | 360,237 |
| CL032 | College of Pharmacy | 224,227 | 2.2% | 31,092 | 1.9% | 255,319 |
| CL034 | Arnold School of Public Health | 528,246 | 5.1% | 79,985 | 4.8% | 608,231 |
| CL037 | College of Hosp Retail Sport Mgmt | 334,151 | 3.2% | 51,139 | 3.1% | 385,291 |
| CL038 | Darla Moore School of Business | 1,036,746 | 10.1% | 132,758 | 8.0% | 1,169,503 |
| CL039 | College of Education | 342,565 | 3.3% | 63,121 | 3.8% | 405,685 |
| CL040 | Molinaroli College of Engineering and Computing | 763,594 | 7.4% | 97,302 | 5.9% | 860,896 |
| CL043 | Joseph F. Rice School of Law | 349,135 | 3.4% | 44,593 | 2.7% | 393,728 |
| CL059 | School of Music | 165,441 | 1.6% | 32,239 | 2.0% | 197,679 |
| CL070 | College of Information & Communications | 237,925 | 2.3% | 36,213 | 2.2% | 274,139 |
| CL071 | McCausland College of Arts and Sciences | 2,172,618 | 21.1% | 375,964 | 22.8% | 2,548,582 |
| CL044_CL061 | College of Social Work | 111,119 | 1.1% | 17,725 | 1.1% | 128,845 |
| | TOTAL ACADEMIC | 6,584,864 | 63.9% | 1,003,271 | 60.8% | 7,588,135 |

Notes:

- Percentages are rounded for presentation purposes. Therefore, recalculation of the appendix information may result in rounding differences.

Appendix 11 - Other Strategic Contributions

Other strategic contributions represent payment by auxiliaries and system institutions for "overhead" provided by the Columbia campus. These contributions reduce the cost pool charges to Columbia academic units. These are often referred to at the University of South Carolina as "direct charges."

| Operating Unit | Unit Description | Other Strategic Contributions |
|----------------|--------------------|-------------------------------|
| AK000 | Aiken | 606,624 |
| BF000 | Beaufort | 206,112 |
| CL003 | Athletics | 650,000 |
| CL087-BH | Health Services | 914,317 |
| CL093-BR | Housing | 2,632,552 |
| CL008 | Student Activities | 275,054 |
| CL088 | Parking | 57,802 |
| LA000 | Lancaster | 317,304 |
| MC000 | School of Medicine | 745,220 |
| SA000 | Salkehatchie | 209,520 |
| SM000 | Sumter | 409,428 |
| UN000 | Union | 114,540 |
| UP000 | Upstate | 754,092 |
| TOTAL | | 7,892,565 |

Appendix 12 - Strategic Initiative Funding

Strategic initiative funding (SIF) is funding set aside for academic units from the participation fee after the allocation of subvention to further the University's priorities and mission. Additional FY2026 SIF decisions and distributions will be executed throughout the fiscal year.

| Operating Unit | Unit Description | Strategic Initiative Funding |
|----------------------------|---|------------------------------|
| CL071 | McCausland College of Arts and Sciences | 1,336,741 |
| CL039 | College of Education | 283,221 |
| CL040 | Molinaroli College of Engineering and Computing | 2,288,748 |
| CL037 | College of Hosp Retail Sport Mgmt | 136,090 |
| CL043 | Joseph F. Rice School of Law | 359,543 |
| CL070 | College of Information & Communications | 371,756 |
| CL038 | Darla Moore School of Business | 2,325,061 |
| CL031 | College of Nursing | 19,864 |
| CL032 | College of Pharmacy | 463,137 |
| CL034 | Arnold School of Public Health | 450,864 |
| CL059 | School of Music | 266,143 |
| CL044_CL061 | College of Social Work | 178,990 |
| CL008 | Student Affairs | - |
| CL018 | Development | - |
| CL020 | Evening & Non-Degree Programs | 31,164 |
| CL025 | Honors College | 31,962 |
| CL029 | University Libraries | 613,657 |
| CL045 | The Graduate School | 525,135 |
| CL048 | University Press | 28,391 |
| CL056 | Institutional Assmnt - Compl | 20,681 |
| CL057 | Distributed Learning | 6,662 |
| CL058 | Koger Center | 21,173 |
| CL072 | International Programs | 44,373 |
| CL078 | USC Brand Collaborative | 1,150,000 |
| CL085 | Enrollment Management Services | 2,390,137 |
| CL091 | Scholarships | 1,600,000 |
| CL002 | Provost | 169,040 |
| CL060_Univ_Serv_Operations | Research Pool (Pending Allocation) | 2,896,486 |
| CL002 | Office of the Provost (Pending Allocation) | 16,406,784 |
| TOTAL | | 34,415,803 |

Appendix 13 - Strategic Transfers

Strategic transfers represent internally negotiated funding decisions primarily between auxiliary units and support units that may or may not have direct relationship to the underlying activity providing funding (e.g. funding provided by athletics for general scholarships).

| Operating Unit | Unit Description | Amount | Strategic Transfer Description |
|----------------|------------------------------|-------------|--|
| CL003 | Athletics | (4,643,384) | Athletics Support of Scholarships, Band, Graduate Health Insurance, Gamecock Guarantee, and Student Affairs |
| CL093-BR | Housing | (1,062,000) | Housing Support for Residential Learning Centers, Office of Student Conduct, Student Engagement, Student Success Center and VP for Student Affairs |
| CL087-BH | Health Services | (100,000) | Health Support for the Disability Resource Center |
| CL008 | Student Activities | 161,202 | Funding from Athletics for Student Life and Campus Activities. Funding from Housing for VP Student Affairs office. |
| CL043 | Joseph F. Rice School of Law | 50,000 | Funding from Athletics for Scholarships |
| CL045 | The Graduate School | 150,000 | Funding From Athletics for Graduate Health Insurance Support |
| CL059 | School of Music | 649,000 | Funding from Athletics for Scholarships and Band |
| CL064 | Residential Learning Centers | 877,000 | Funding from Housing for Operations of Residential Learning Centers |
| CL085 | Enrollment Management | 100,000 | Gamecock Guarantee and Financial Aid Support from Athletics |
| CL086 | Academic Support Services | 185,000 | Funding From Housing for Academic Support Services |
| CL088 | Parking | (500,000) | Scholarship Support |
| CL091 | Scholarships | 4,133,182 | Scholarship Support from Athletics and Parking |
| TOTAL | | - | |

Appendix 14 - Cost Pool Allocations

| Cost Pool | Student Services & Undergraduate Affairs | Academic Affairs | University Services & Operations | Executive Affairs | Facilities | Employee Services | Research |
|---|--|------------------------------|--|-------------------|----------------------------------|-----------------------|-------------------------------|
| Cost Pool Allocation Metric | Undergraduate Student FTE | Student FTE + Faculty FTE | Total Direct Expenses | FTE Total | Net Assignable Square Footage | Employee FTE Total | Contract and Grant Revenue |
| Data Source | OIRAA | OIRAA | University Financials | OIRAA | Facilities | OIRAA | University Financials |
| COST POOL TOTAL (FROM DETAIL) | 55,672,883 | 54,134,730 | 89,026,481 | 55,362,333 | 67,235,723 | 19,260,080 | 11,259,209 |
| Data Year | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 |
| Allocation Metric Detail: | | | | | | | |
| McCausland College of Arts and Sciences | 8,619 | 9,763 | 181,833,164 | 10,035 | 872,565 | 845 | 39,367,721 |
| College of Education | 696 | 1,574 | 44,668,953 | 1,708 | 60,556 | 246 | 18,143,697 |
| Molinaroli College of Engineering and Computing | 2,966 | 3,428 | 90,934,106 | 3,521 | 281,476 | 280 | 37,165,018 |
| College of Hosp Retail Sport Mgmt | 2,548 | 2,699 | 20,090,005 | 2,737 | 76,217 | 96 | 591,150 |
| Joseph F. Rice School of Law | 0 | 723 | 27,453,000 | 808 | 118,460 | 133 | 4,210,672 |
| College of Information & Communications | 1,523 | 1,839 | 15,286,525 | 1,870 | 36,228 | 81 | 832,426 |
| Darla Moore School of Business | 5,541 | 6,332 | 67,289,738 | 6,435 | 124,733 | 247 | 1,343,140 |
| College of Nursing | 1,448 | 1,804 | 24,575,024 | 1,848 | 40,315 | 119 | 4,073,519 |
| College of Pharmacy | 280 | 836 | 23,781,222 | 887 | 55,269 | 125 | 8,066,877 |
| Arnold School of Public Health | 2,367 | 3,219 | 79,715,905 | 3,363 | 133,850 | 329 | 44,649,140 |
| School of Music | 298 | 463 | 14,246,550 | 482 | 67,875 | 69 | 4,921 |
| College of Social Work | 139 | 521 | 15,853,328 | 569 | 44,052 | 93 | 8,828,189 |
| Allocation Metric Total | 26,427 | 33,201 | 605,727,522 | 34,262 | 1,911,595 | 2,664 | 167,276,470 |
| Proportional Share by College: | | | | | | | |
| McCausland College of Arts and Sciences | 32.6% | 29.4% | 30.0% | 29.3% | 45.6% | 31.7% | 23.5% |
| College of Education | 2.6% | 4.7% | 7.4% | 5.0% | 3.2% | 9.3% | 10.8% |
| Molinaroli College of Engineering and Computing | 11.2% | 10.3% | 15.0% | 10.3% | 14.7% | 10.5% | 22.2% |
| College of Hosp Retail Sport Mgmt | 9.6% | 8.1% | 3.3% | 8.0% | 4.0% | 3.6% | 0.4% |
| Joseph F. Rice School of Law | 0.0% | 2.2% | 4.5% | 2.4% | 6.2% | 5.0% | 2.5% |
| College of Information & Communications | 5.8% | 5.5% | 2.5% | 5.5% | 1.9% | 3.0% | 0.5% |
| Darla Moore School of Business | 21.0% | 19.1% | 11.1% | 18.8% | 6.5% | 9.3% | 0.8% |
| College of Nursing | 5.5% | 5.4% | 4.1% | 5.4% | 2.1% | 4.5% | 2.4% |
| College of Pharmacy | 1.1% | 2.5% | 3.9% | 2.6% | 2.9% | 4.7% | 4.8% |
| Arnold School of Public Health | 9.0% | 9.7% | 13.2% | 9.8% | 7.0% | 12.4% | 26.7% |
| School of Music | 1.1% | 1.4% | 2.4% | 1.4% | 3.6% | 2.6% | 0.0% |
| College of Social Work | 0.5% | 1.6% | 2.6% | 1.7% | 2.3% | 3.5% | 5.3% |
| TOTAL | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Data Year | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| Allocation Metric Detail: | | | | | | | |
| McCausland College of Arts and Sciences | 9,084 | 10,192 | 197,144,543 | 10,513 | 868,059 | 865 | 40,441,591 |
| College of Education | 698 | 1,550 | 51,746,581 | 1,716 | 60,556 | 268 | 19,875,534 |
| Molinaroli College of Engineering and Computing | 3,050 | 3,477 | 100,754,746 | 3,618 | 281,347 | 290 | 49,382,228 |
| College of Hosp Retail Sport Mgmt | 2,678 | 2,831 | 22,427,679 | 2,864 | 75,656 | 93 | 501,760 |
| Joseph F. Rice School of Law | 0 | 705 | 32,126,737 | 804 | 117,055 | 152 | 5,956,652 |
| College of Information & Communications | 1,738 | 2,038 | 16,677,639 | 2,065 | 39,217 | 77 | 450,547 |
| Darla Moore School of Business | 5,735 | 6,497 | 71,835,663 | 6,602 | 124,035 | 253 | 1,601,217 |
| College of Nursing | 1,575 | 1,922 | 29,262,682 | 1,970 | 40,731 | 120 | 8,342,383 |
| College of Pharmacy | 306 | 829 | 23,957,543 | 882 | 55,269 | 115 | 7,726,329 |
| Arnold School of Public Health | 2,549 | 3,354 | 92,396,079 | 3,562 | 138,313 | 344 | 50,818,259 |
| School of Music | 294 | 459 | 14,472,657 | 472 | 63,476 | 62 | 28,338 |
| College of Social Work | 143 | 454 | 15,608,611 | 514 | 44,052 | 87 | 7,019,863 |
| Allocation Metric Total | 27,851 | 34,307 | 668,411,159 | 35,582 | 1,907,765 | 2,725 | 192,144,699 |

Note: Percentages are rounded for presentation purposes. Therefore, recalculation of the appendix information may result in rounding differences.

Appendix 14 - Cost Pool Allocations

| | Student Services & Undergraduate Affairs | Academic Affairs | University Services & Operations | | | Employee Services | Research | |
|---|--|------------------------------|--|--------------|----------------------------------|-----------------------|-------------------------------|---------------|
| Cost Pool | | | | | | | | |
| | Undergraduate Student FTE | Student FTE + Faculty FTE | Total Direct Expenses | FTE Total | Net Assignable Square Footage | Employee FTE Total | Contract and Grant Revenue | |
| Cost Pool Allocation Metric | | | | | | | | |
| Data Source | OIRAA | OIRAA | University Financials | OIRAA | Facilities | OIRAA | University Financials | |
| COST POOL TOTAL (FROM DETAIL) | 55,672,883 | 54,134,730 | 89,026,481 | 55,362,333 | 67,235,723 | 19,260,080 | 11,259,209 | |
| | | | | | | | | |
| Proportional Share by College: | | | | | | | | |
| McCausland College of Arts and Sciences | 32.6% | 29.7% | 29.5% | 29.5% | 45.5% | 31.7% | 21.0% | |
| College of Education | 2.5% | 4.5% | 7.7% | 4.8% | 3.2% | 9.8% | 10.3% | |
| Molinaroli College of Engineering and Computing | 11.0% | 10.1% | 15.1% | 10.2% | 14.7% | 10.6% | 25.7% | |
| College of Hosp Retail Sport Mgmt | 9.6% | 8.3% | 3.4% | 8.0% | 4.0% | 3.4% | 0.3% | |
| Joseph F. Rice School of Law | 0.0% | 2.1% | 4.8% | 2.3% | 6.1% | 5.6% | 3.1% | |
| College of Information & Communications | 6.2% | 5.9% | 2.5% | 5.8% | 2.1% | 2.8% | 0.2% | |
| Darla Moore School of Business | 20.6% | 18.9% | 10.7% | 18.6% | 6.5% | 9.3% | 0.8% | |
| College of Nursing | 5.7% | 5.6% | 4.4% | 5.5% | 2.1% | 4.4% | 4.3% | |
| College of Pharmacy | 1.1% | 2.4% | 3.6% | 2.5% | 2.9% | 4.2% | 4.0% | |
| Arnold School of Public Health | 9.2% | 9.8% | 13.8% | 10.0% | 7.3% | 12.6% | 26.4% | |
| School of Music | 1.1% | 1.3% | 2.2% | 1.3% | 3.3% | 2.3% | 0.0% | |
| College of Social Work | 0.5% | 1.3% | 2.3% | 1.4% | 2.3% | 3.2% | 3.7% | |
| TOTAL | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | |
| | | | | | | | | |
| Proportional Share by College (2-Year Average): | | | | | | | | |
| McCausland College of Arts and Sciences | 32.6% | 29.6% | 29.8% | 29.4% | 45.6% | 31.7% | 22.3% | |
| College of Education | 2.6% | 4.6% | 7.6% | 4.9% | 3.2% | 9.5% | 10.6% | |
| Molinaroli College of Engineering and Computing | 11.1% | 10.2% | 15.0% | 10.2% | 14.7% | 10.6% | 24.0% | |
| College of Hosp Retail Sport Mgmt | 9.6% | 8.2% | 3.3% | 8.0% | 4.0% | 3.5% | 0.3% | |
| Joseph F. Rice School of Law | 0.0% | 2.1% | 4.7% | 2.3% | 6.2% | 5.3% | 2.8% | |
| College of Information & Communications | 6.0% | 5.7% | 2.5% | 5.6% | 2.0% | 2.9% | 0.4% | |
| Darla Moore School of Business | 20.8% | 19.0% | 10.9% | 18.7% | 6.5% | 9.3% | 0.8% | |
| College of Nursing | 5.6% | 5.5% | 4.2% | 5.5% | 2.1% | 4.4% | 3.4% | |
| College of Pharmacy | 1.1% | 2.5% | 3.8% | 2.5% | 2.9% | 4.5% | 4.4% | |
| Arnold School of Public Health | 9.1% | 9.7% | 13.5% | 9.9% | 7.1% | 12.5% | 26.6% | |
| School of Music | 1.1% | 1.4% | 2.3% | 1.4% | 3.4% | 2.4% | 0.0% | |
| College of Social Work | 0.5% | 1.4% | 2.5% | 1.6% | 2.3% | 3.4% | 4.5% | |
| TOTAL | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | |
| | | | | | | | | |
| Cost Allocation by College | | | | | | | | TOTAL |
| McCausland College of Arts and Sciences | (18,157,879) | (16,000,955) | (26,491,375) | (16,285,948) | (30,641,746) | (6,108,998) | (2,509,790) | (116,196,691) |
| College of Education | (1,431,230) | (2,506,080) | (6,728,692) | (2,715,571) | (2,132,049) | (1,836,727) | (1,192,946) | (18,543,295) |
| Molinaroli College of Engineering and Computing | (6,172,906) | (5,538,144) | (13,392,318) | (5,659,015) | (9,907,901) | (2,035,179) | (2,697,609) | (45,403,073) |
| College of Hosp Retail Sport Mgmt | (5,360,912) | (4,434,157) | (2,969,944) | (4,439,384) | (2,673,554) | (675,432) | (34,596) | (20,587,979) |
| Joseph F. Rice School of Law | (481) | (1,145,373) | (4,156,944) | (1,277,796) | (4,145,968) | (1,019,299) | (316,231) | (12,062,091) |
| College of Information & Communications | (3,340,790) | (3,106,930) | (2,234,022) | (3,117,183) | (1,328,182) | (563,029) | (41,215) | (13,731,351) |
| Darla Moore School of Business | (11,568,165) | (10,288,107) | (9,728,876) | (10,335,126) | (4,379,285) | (1,787,002) | (92,116) | (48,178,676) |
| College of Nursing | (3,099,355) | (2,987,081) | (3,754,716) | (3,026,057) | (1,426,736) | (855,713) | (381,514) | (15,531,173) |
| College of Pharmacy | (601,737) | (1,335,256) | (3,343,083) | (1,402,123) | (1,945,905) | (857,391) | (497,859) | (9,983,353) |
| Arnold School of Public Health | (5,041,185) | (5,270,460) | (12,011,273) | (5,488,090) | (4,791,220) | (2,405,542) | (2,991,557) | (37,999,328) |
| School of Music | (608,282) | (739,428) | (2,010,755) | (756,440) | (2,312,200) | (469,336) | (996) | (6,897,437) |
| College of Social Work | (289,961) | (782,759) | (2,204,482) | (859,600) | (1,550,978) | (646,431) | (502,782) | (6,836,992) |
| TOTAL | (55,672,883) | (54,134,730) | (89,026,481) | (55,362,333) | (67,235,723) | (19,260,080) | (11,259,209) | (351,951,439) |

Note: Percentages are rounded for presentation purposes. Therefore, recalculation of the appendix information may result in rounding differences.

Appendix 15: Prior Year Salary & Fringe Allocations

NOTE: *Since general state appropriations are allocated one year in arrears, state funding for mandates will not be incorporated into the budget model during the initial year in which mandate-related expense increases are incurred. Instead, these costs will be temporarily covered on a one-time basis through budget transfers (see Appendix 10). In the subsequent budget cycle, general state appropriations will flow to academic units via the budget model, replacing the budget transfer and providing ongoing funding for the increased expense. However, since FY2026 is the first year under the updated funding methodology, funding for prior-year salary and fringe increases has already been addressed. Therefore, Appendix 15 will not be applicable until FY2027.*

Appendix 16 - Subvention

The concept of subvention recognizes that not all colleges will have adequate resources to support their costs due to discipline-specific circumstances of pedagogy, accreditation requirements, space/equipment needs, etc. Recognizing the mission and strategic importance of offering a comprehensive array of academic programs and services, subvention provides a “rebalancing” among various colleges by shifting resources available from those able to make contributions to those requiring additional support. The source for subvention funding is the participation fee.

| Operating Unit | Unit Description | Subvention Level |
|----------------|---|--------------------|
| CL071 | McCausland College of Arts and Sciences | 19,766,075 |
| CL039 | College of Education | 8,735,854 |
| CL040 | Molinaroli College of Engineering and Computing | 18,932,761 |
| CL037 | College of Hosp Retail Sport Mgmt | - |
| CL043 | Joseph F. Rice School of Law | 9,592,985 |
| CL070 | College of Information & Communications | 1,184,011 |
| CL038 | Darla Moore School of Business | 13,720,144 |
| CL031 | College of Nursing | 3,874,846 |
| CL032 | College of Pharmacy | 4,414,023 |
| CL034 | Arnold School of Public Health | 8,661,077 |
| CL059 | School of Music | 10,534,121 |
| CL044_CL061 | College of Social Work | 2,729,958 |
| TOTAL | | 102,145,854 |

Appendix 17 - Support Unit Initiatives

In accordance with recommendations from the Support Unit Allocation Committee (SUAC) and Budget Update Group (BUG), FY26 support unit initiatives are included at the following levels. Support unit initiatives are reflected as increases to support unit cost pool allocations.

Required Cost Increases:

| Operating Unit | Initiative Description | Total |
|-----------------|--|-------------------|
| CL083 | Finance systems (annual contract escalation) | 175,000 |
| CL081 | Utilities (water) | 500,000 |
| CL072 | Tuition Alloc Methodology Change | 17,286 |
| CL025 | Tuition Alloc Methodology Change | 2,329,677 |
| CL067 | Tuition Alloc Methodology Change | 9,800,314 |
| SUBTOTAL | | 12,822,277 |

Strategic Priorities:

| Operating Unit | Initiative Description | Total |
|-----------------|--|-------------------|
| CL010 | Finance, post-award staffing support | 98,000 |
| CL007 | Economic Engagement, staffing support | 280,000 |
| CL008 | Student Affairs, disability resource and student conduct | 481,000 |
| CL014 | Information Technology, IBM contract transition | 300,000 |
| CL016 | Human Resource, HR Business Partners | 750,000 |
| CL017 | Access & Opportunity, staffing support outreach | 90,000 |
| CL025 | Honors College, D.C. semester and research training | 225,000 |
| CL018 | Development, staffing support | 2,900,000 |
| CL080 | Postal Services, staffing retention and performance | 25,000 |
| CL068 | Facilities, addresses additional sqft of campus | 1,000,000 |
| SUBTOTAL | | 6,149,000 |
| TOTAL | | 18,971,277 |

Appendix 18 - General Fund Department Mapping

| Operating Unit | Amount |
|----------------------------|--------------|
| CL060_Univ_Serv_Operations | (58,769,681) |
| CL060_Facilities | 17,125,000 |
| CL060_Exec_Affairs | 41,644,681 |
| | - |

APPENDIX 19

| |
|---|
| UNIVERSITY OF SOUTH CAROLINA GLOSSARY OF BUDGET AND ACCOUNTING TERMS |
|---|

I. FUND CLASSIFICATIONS

Current Funds – Economic resources both unrestricted and restricted available to support the general operations of the University in carrying out its primary mission of instruction, research, and public service. Current funds fall into two major categories – Unrestricted and Restricted.

Unrestricted Funds – Current fund resources received by an institution that have no limitations or stipulations placed on them by external agencies or donors, and that have not been set aside for loans, endowments, or plant. These resources are normally derived from state appropriations, student fees, institutional revenues, and auxiliary operations.

Restricted Funds – Current fund resources received by an institution that have limitations or stipulations placed on their use by external agencies or donors. These resources are normally derived from gifts, grants, and contracts and used predominantly for research and student scholarship activities.

Non-Current Funds – Due to underlying obligations, these funds are specified in purpose and are not available to support the general obligations of the University. These resources include student loan, institutional loan, endowment, unexpended plant, debt service and fixed asset funds.

Activities Classified by Current Fund Group

| <u>Fund Group</u> | <u>Unrestricted Activities Included in Group</u> |
|----------------------|--|
| A Fund | Education and General |
| B Fund ¹ | Health Center, Housing, and Food Services |
| C Fund ¹ | Bookstores, Vending and Concessions, Athletics, and Parking |
| D Fund ¹ | Student Activity Fees |
| E Fund ¹ | Department Generated Self-supporting Activities |
| N Fund ¹ | Internal Projects |
| R Fund ¹ | Board of Trustees' Controlled Funds from Auxiliary Enterprise Operations |
| SU Fund ¹ | Student Scholarships and Fellowships |

II. REVENUE CLASSIFICATIONS

Tuition and Fees – Revenues collected from students for regular courses provided in the fall, spring, and summer sessions.

State Appropriations – Legislative appropriations received from the State of South Carolina General Fund for the current operations of the University. All State appropriations are assumed to be recurring unless directly linked to a proviso designating them as non-recurring.

Grants, Contracts, and Gifts – Revenues awarded by federal, state, local, non-governmental, and private organizations intended for the current operations of the University.

Sales & Services of Education and Other Sources – Revenues generated primarily from department specific charges for enrichment fees, laboratory fees, sales and services, and other miscellaneous items.

Sales & Services Auxiliary Enterprises – Auxiliary enterprise revenues generated by charges for sales and services and other miscellaneous items.

¹ These funds are included in the "Other Unrestricted Funds" category and represent Columbia only.

III. EXPENDITURE CLASSIFICATION

Instruction – Expenses for credit and non-credit courses including academic, occupational, technical and vocational instruction, and for continuing education.

Research – Costs associated with activities specifically organized to produce research outcomes, commissioned either by external entities or through a separate budget process of an organizational unit within the institution.

Public Service – Funds expended for activities that are primarily established to provide non-instructional services beneficial to individuals and groups external to the institution.

Academic Support – Supports the areas of the University that are primarily responsible for instruction, research and public service, to include libraries, computing support, and academic administration.

Student Services – Funds expended for the admissions office, registrar, student-aid administration, counseling, and other services for the benefit of students.

Institutional Support – Costs associated with fiscal operations, executive management, personnel services, administrative computing, public relations, development, and campus security.

Operational and Maintenance of Plant – Funds expended for physical plant administration, building and grounds maintenance, utilities, landscape and grounds maintenance, and major repairs and renovations.

Scholarships and Fellowships – Expenditures for scholarships and fellowships in the form of outright grants to students selected by the institution and financed in the form of current funds, both restricted and unrestricted.

Transfers –

Non-Mandatory: Voluntary transfers not required by a legal covenant between fund groups.

Mandatory: Transfers required by a legal covenant for the payment of principal and interest on bonded debt and loan fund matching.

Auxiliary Enterprises – Self-supporting activities that exist to furnish goods and services to students, faculty, or staff, and charge a fee directly related to, although not necessarily equal to, the cost of the goods or services. These activities include both unrestricted and restricted expenses normally categorized as student health, student housing, food service, bookstore, vending and concessions, athletics, parking, and other services.

IV. FUND BALANCE & UNIT MARGIN

Fund Balance – The unexpended resources at the end of any given fiscal year available to support non-recurring activities in the new year.

Unit Margin – The net impact of revenues, expenses, contra, and transfers for a particular unit. The increase or decrease in fund balance.

Appendix 20

BUDGET REPORTING CATEGORY DESCRIPTIONS

| Budget Category/ Line | Description of Activity | Location on Statement of Revenues, Expenses and Changes in Net Position |
|--------------------------------------|---|--|
| Revenue: | | |
| Budget Transfers | Movement of budget resources initiated at and between Columbia operating units. | Budget Transfers are not included in financial statements. |
| Total Tuition | <p>Includes the following:</p> <p><u>Direct Tuition</u> - For Academic Units: Primarily Summer Tuition. For Auxiliary Units: primarily board mandated fees related to Athletics, Student Health, Transportation and Gamecock Gateway fees for Housing. For Support Units: 100% of tuition based on instruction, where applicable (example: International programs.) For Noncurrent funds (Columbia and System Institutions): primarily board mandated fees set aside for debt service. For System Institutions: direct tuition includes all tuition.</p> <p><u>Undergraduate Tuition - Resident</u> - Allocated 70% based on the college's proportional share of credit hours (instruction) and 30% based on the college's proportional share of credit hours (record/major).</p> <p><u>Undergraduate Tuition - Non-Resident</u> - Allocated 70% based on the college's proportional share of credit hours (instruction) and 30% based on the college's proportional share of credit hours (record/major).</p> <p><u>Graduate Tuition</u> - Allocated 70% to academic unit based on College of Instruction and 30% to academic unit based on College of Record.</p> <p><u>Scholarship Allowance</u> - For Columbia Financial Statement Adjustment Funds and System Institution Noncurrent Funds: Amounts representing the difference between the stated charge for goods and services provided by the University, and the amount that is paid by students and/or third parties making payments on the students' behalf. Note: Included within Direct Tuition per Budget Document reporting.</p> | <p>Primarily Included in Operating Revenues: "Student Tuition and Fees".</p> <p>Included in Operating Revenues: "Scholarship Allowance" and Operating Expenses: Reduction to "Scholarships and Fellowships" Expense</p> |
| Tuition Discounting | Revenue equal to the amount of tuition discounting activity to accurately reflect gross tuition amounts for financial statement purposes. | Included in Operating Revenues: "Student Tuition and Fees". |
| Total Fees | <p><u>Program and Course Fees</u> - BOT approved fees directly applied to the academic unit/system institution approved for the fees. (Auxiliary/Support Unit fees includes items such as student health fees, Gamecock Gateway fees and technology fees.)</p> <p><u>Contract Course Fees</u> - Fees for contract courses attributed to the unit/system institution delivering courses.</p> <p><u>Other Program Fees</u> - For Academic Units and System Institutions: Matriculation and other fees attributed directly 100% to the college of primary major. For Support Units: Approved fees attributed to the unit approved for the fee.</p> <p><u>Student Activity Fee allocation</u> - For Support Units and System Institutions: Student Affairs approved activity fees.</p> | Primarily Included in Operating Revenues: "Student Tuition and Fees". |
| General State Appropriations | Includes the following: <u>General State Appropriations - Instruction</u> - 70% of all General State Appropriations are allocated based on each college's proportional share of resident credit hours (record/major). <u>General State Appropriations - Research</u> - 30% of all General State Appropriations are allocated based on each college's proportional share of resident contract & grant revenue. | Included in Nonoperating: "State Appropriations" and "State Capital Appropriations" |
| Direct State Appropriations | <u>Direct State Appropriations</u> - For Academic Units: Funding for specific initiatives. Examples are Palmetto Poison Control and law library. For Support Units: Funding for specific initiatives. Example is Palmetto College. For Pass Through Units: Funding for specific initiatives - example is Small Business Development Center. For System Institutions: Includes all non-capital appropriations. For Columbia Noncurrent Capital and System Institution Noncurrent: Includes appropriations for capital items. | |
| Indirect Cost Recovery (IDC) Revenue | Indirect Cost Recovery (IDC) - 100% of IDC generated by the unit. | Primarily Included Operating Expenses: Reduction to "Services & Supplies" Expense |
| Grants, Contracts & Gifts | Includes the following: <u>Contract & Grant Revenue</u> - All non-capital, endowment, or loan related grants and contracts generated by the unit. | Primarily Included in Operating: "Federal Grants and Contracts", "State Grants and Contracts", "Local Grants and Contracts" and "Nongovernmental Grants and Contracts" and Nonoperating: "Federal Grants" and "Capital Grants and Gifts" |

| Budget Category/ Line | Description of Activity | Location on Statement of Revenues, Expenses and Changes in Net Position |
|----------------------------------|--|--|
| | <u>Gifts</u> - All non-capital, endowment, or loan related gift made to the unit. | Primarily included in Nonoperating: "Gifts", "Capital Grants & Gifts" and "Additions to Permanent Endowments" |
| Sales, Services & Other | <i>For Academic Units:</i> Miscellaneous sales and services revenue such as service fees, library fines, space rental, etc. <i>For Auxiliary Units:</i> Includes ticket sales, space rental, sponsorships as well as other athletics, housing, parking and student health revenue. <i>For Support and Pass Through Units:</i> includes miscellaneous sales and services revenue such as service fees and space rental. <i>For Columbia Noncurrent Capital Funds:</i> includes interest, and dedicated revenues (ticket sales and space rental) for debt service. <i>For Columbia Other Noncurrent funds:</i> includes interest and other income as well as miscellaneous income related to loan programs. <i>For System Institutions (Current funds):</i> Includes same activity for Academic Units, Auxiliary Units and support units in Columbia. <i>For System institution noncurrent funds:</i> includes all activity listed in the Columbia noncurrent funds. | Primarily included in "Sales and Services of Educational and Other Activities" and "Sales and Services of /Auxiliary Enterprises" with other amounts included in "Other Fees", "Other Operating Revenues", "Investment Income", "Endowment Income", "Interest Collected on Student Loans" and some reductions to the "Services and Supplies" Expenses. |
| Direct Expenses: | | |
| Personnel: | | |
| Salaries and Wages | <i>For All Units (Current Funds):</i> All Direct costs related to personnel. Includes the following: Faculty, Classified & Unclassified Staff, Summer Faculty & Adjuncts, Graduate assistants, other personnel. | Primarily included in Operating Expenses: "Salaries & Wages" |
| Fringe Benefits | <i>For All Units:</i> All direct health, retirement, FICA and other related fringe benefit costs. <i>For Noncurrent funds:</i> includes expenses related to the GASB 68 and GASB 75 adjustments and expenses related to administration of loan programs. | Primarily included in Operating Expenses: "Fringe Benefits" |
| Non-Personnel: | | |
| Services | <i>For All Units:</i> Direct expenses related to contractual services, repairs, printing freight, telephone, etc. | Primarily Included in Operating Expenses: "Services and Supplies" |
| Travel | <i>For All Units:</i> Direct expenses related to student, employee and other travel. | Primarily Included in Operating Expenses: "Services and Supplies" |
| Utilities | <i>For All Units:</i> Direct expenses related to electricity, gas, water and other utilities. | Primarily Included in Operating Expenses: "Utilities" |
| Supplies | <i>For All Units:</i> Direct expenses related to office, computer, educational and other supplies, as well as postage. | Primarily Included in Operating Expenses: "Services and Supplies" |
| Tuition Discounting Costs | <i>For All Units:</i> Tuition discounting activity required by state law and/or utilized to support institutional enrollment priorities. | Included in Operating Revenues: "Scholarship Allowance" |
| Rents, Fixed Charges & Equipment | <i>For All Units:</i> Direct expenses to include rents, leases, insurance, contributions and dues, memberships, sponsorships, etc. | Primarily Included in Operating Expenses: "Services and Supplies" |
| Scholarships | <i>For All Units:</i> Direct expenses to scholarships, including book allowances, 4% fee waivers, stipends, etc. | Primarily Included in Operating Expenses: "Scholarships and Fellowships" |
| Contingencies | <i>For All Units:</i> "Holding Accounts" for budget decisions pending final approvals or unallocated budgets for unforeseen circumstances. | Budget Contingencies not included in financial statements, however, uses are most often for items included in Operating Expenses: "Services & Supplies" |
| Renovations | <i>For All Units:</i> Direct Expenses related to facility improvements; including architectural fees, construction, roofing, landscaping, etc. | Primarily Included in Operating Expenses: "Services and Supplies" |
| Debt Service | <i>For Auxiliary Units, Columbia Capital Noncurrent Funds and System Institution Noncurrent Funds:</i> Expenses related to the principal and interest portion of debt service. | Principal (Including Offsets) Primarily Included in Operating: "Services and Supplies". Interest (including amortization of premiums/discounts) primarily included in Nonoperating: Interest on Capital Asset Related Debt |

| Budget Category/ Line | Description of Activity | Location on Statement of Revenues, Expenses and Changes in Net Position |
|--|--|--|
| Non-Personnel (Continued): | | |
| Other Strategic Contributions | <i>For All Units:</i> Contributions of support from one unit to another, based upon internal negotiations and University priorities. | Primarily Included in Operating Expenses: "Services and Supplies" |
| Depreciation Expense | <i>For All Units:</i> Building and Equipment Depreciation expenses. | Included in Operating Expenses: "Depreciation Expense" |
| Other Charges | <i>For All Units:</i> Other Miscellaneous charges and expenses not categorized above. | Primarily Included in Operating Expenses: "Services and Supplies" and Nonoperating: "Loss on Disposal of Capital Assets" |
| Contras & Transfers: | | |
| Contras & Recoveries | <i>For All Units:</i> Expense reimbursements or internal charges for services. | For financial statements, contras and recoveries reduce associated expenditures at year end. These are most often part of personnel and/or "Services and Supplies" |
| Net Transfers: | <i>For All Units:</i> Combines all transfers for a net transfer amount | Transfers net to zero and are not included in financial statements at year end. |
| Margin (Change in Fund Balance) Prior to Support Unit Allocations | <i>For All Units:</i> Funding Remaining/(Required) After all revenues are applied to all expenses, contras and transfers, prior to model allocations | Calculation not included |
| Support Unit Allocations | <i>For Columbia Academic and Support Units:</i> The Allocation of Support Unit costs to Academic Units based upon metrics. (This replaces base budget allocations for the Support Units.) <i>System Institutions and Auxiliaries:</i> These units currently pay overhead charges that reduce the costs allocated to Columbia Academic Units. | Budget Model allocations are not included in financial statements. |
| Margin (Change in Fund Balance) After Support Unit Allocations | <i>For All Units:</i> Funding Remaining/(Required) After all revenues are applied to all expenses, contras and transfers, prior to model allocations | |
| Participation Fee Payment | <i>For Columbia Academic Units:</i> A fee or tax on select revenue streams (tuition (not including fees), state appropriations, IDC, and sales, services, & other revenue) used to generate funding for strategic initiatives and subvention. | |
| Subvention | <i>For Columbia Academic Units:</i> Funding required by some units to cover remaining balances after all expenses, net contras and transfers, and model allocations are applied to revenues. Subvention can be considered an institutional investment in an operation, highlighting its institutional priority. | |
| Net Funding From / (To) Other Academic Units | <i>For Columbia Academic Units:</i> Net Impact of Model Allocation prior to Strategic Initiative Funding | |
| Strategic Initiative Funding | <i>For Columbia Academic Units:</i> Strategic funding decisions made to further institutional priorities and support the University's strategic plan. | |
| Margin (Change in Fund Balance) After Model Allocation | <i>For All Units:</i> Balance after all revenues are applied to all expenses, contras and transfers and model allocations. | Calculation not included |
| Expense Budget Net (Increase) / Decrease | <i>For All Units:</i> Balancing of resources and uses, as a result of model adjustments. | Budget Contingencies not included in financial statements, however, uses are most often for items included in Operating Expenses: "Services & Supplies" |
| Margin (Change in Fund Balance) | <i>For All Units:</i> Balance after all revenues are applied to all expenses, contras and transfers and model allocations. | Calculation not included |

APPENDIX 21

UNIVERSITY OF SOUTH CAROLINA COLUMBIA CAMPUS SUMMARY OF FUNDING RECOMMENDATIONS FOR FY2026

Summary

Recurring Funding Recommendations

| | |
|---|----------------------|
| Resident scholarships - 4% fee waiver adjustment | \$ 1,600,000 |
| Utilities (water) | 500,000 |
| Library subscriptions | 360,000 |
| Finance systems (annual contract escalation) | 175,000 |
| Strategic Priorities: Support Units | 8,203,212 |
| Direct State Appropriations: Support Units | 2,500,000 |
| Direct State Appropriations: Academic | 10,450,000 |
| Academic Strategic Priorities | 4,163,003 |
| Increased Strategic Funding Pool | <u>2,053,255</u> |
| Total Required Cost Increases and Strategic Priorities - Recurring | \$ 30,004,470 |

Non-Recurring Recommendations

| | |
|--|----------------------|
| Required Cost Increases: Academic Unit personnel mandates | \$ 7,588,135 |
| Required Cost Increases: Support Unit personnel mandates | 5,341,865 |
| Strategic Priorities: Support Units | 10,048,000 |
| Increased Strategic Funding for Presidential priorities | <u>20,420,666</u> |
| Total Required Cost Increases and Strategic Priorities – Non- Recurring | \$ 43,398,666 |

The University of South Carolina is in sound financial position with a purposeful budget plan focused on the Strategic Mission of the University: Reimagining the Student Experience, Increasing Research and Scholarship, Transforming Service Delivery and Promoting Operational Excellence. We have adequate cash on-hand for current and special one-time future expenses. We have uncommitted current and future revenues. Major capital projects, such as the Health Sciences Campus, as well as large renovations to identified academic buildings and auxiliary structures are planned and funded. Revenue generation is steady.

Moody's Investor Services has rated USC debt at Aa2 and has provided the outlook for USC as stable. USC Columbia expects to begin FY2026 with unrestricted carryforward budget balances of an estimated \$213 million in academic units and an estimated \$488 million in administrative support units (of which approximately \$160 million is available for the President's strategic one-time commitments).

FY2026 represents the seventh year in a row of tuition freezes for undergraduate resident students. The Columbia undergraduate nonresident rate will increase by a modest 3%. Additionally, a new \$150/term required Athletics auxiliary fee will be assessed to support the strategic direction of the program and to improve student experience. Enrollment for FY2026 will continue to grow with exemplary retention rates and another record-breaking freshman class.

The State of South Carolina implemented a "tuition mitigation" strategy beginning in FY2020. Here the General Assembly appropriates annual recurring dollars sufficient to fund the state mandated cost increases such as cost of living adjustments, health insurance increases, and retirement contributions. Overall, appropriations have provided adequate funding for these cost increases.

IPEDS data shows that the University of South Carolina's administrative cost per student is below the averages of peer and peer aspirant groups, and the ratio of administrative costs to instructional costs per student at the University of South Carolina also compares favorably to peers and aspirants. Put simply, we have a history of being administratively "lean" despite growing demands and expectations for administrative services. This lean reality has led to growing demands for investment in core activities involving faculty, academic programs and research, information technology, basic admin services, student scholarships and services, and safety.

APPENDIX 22

| |
|--|
| <p style="text-align: center;">UNIVERSITY OF SOUTH CAROLINA SYSTEM SUMMARY – FY2026 NON-CURRENT FUNDS</p> |
|--|

Non-current funds activity captured in the schedules is summarized below:

Capital - includes debt service and capital project activity.

Major revenue components include:

- Board mandated fees related to debt service
- Capital appropriations from the state
- Capital gifts related to projects
- Interest from cash balances in the debt and capital funds
- Revenue specified for the purpose or covering debt (e.g. portion of athletics tickets sales for debt)

Major expense and transfer components include:

- Actual cost of renovations and capital projects
- Principal and Interest portions of debt service, and associated service charges
- Net Transfers to/from current funds (primarily from auxiliaries) for debt service
- Net Transfers to/from current funds for renovations and capital projects

Other – includes activity related to certain student loan activity and endowment activity.

Major revenue components include:

- Fees, interest collected, and interest earned on balances of student loan funds
- Interest and appreciation in valuation of endowment funds
- Cash gifts to endowments

Major expense and transfer components include:

- Costs related to the administration of student loan funds, including cancelled loans
- Net transfers from endowment earnings (primarily for scholarships)

Financial Statement Activity – includes various adjustments and accounting entries to bring financial information in accordance with generally accepted accounting principles for financial reporting.

Major revenue components include:

- Imputed scholarship allowance - revenue
- Recognition of state contributions towards retirements (classified as grant revenue)
- Unrealized gains/losses
- Donated capital assets

Major expenses and transfer components include:

- Recognition of expenses related to pension and other post-employment benefits (GASB 68/75)
- Deferrals/accruals related to year end reporting
- Offsets (shown as expense reductions) for the following:
 - Principal portion of debt service
 - Capitalized interest
 - Capitalized construction expenses
 - Capitalized equipment and other assets
- Imputed scholarship allowance – expense
- Depreciation expense

USC - University
System Total
Noncurrent Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Capital | Other | Financial Statement Activity | Total | Capital | Other | Financial Statement Activity | Total | % Change in Budget |
|--|---------------------|--------------------|------------------------------------|----------------------|---------------------|--------------------|------------------------------------|----------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 37,082,274 | 0 | (347,520,000) | (310,437,726) | 37,371,217 | 0 | (347,520,000) | (310,148,783) | -0.09% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 137,675,000 | 0 | 0 | 137,675,000 | 64,026,900 | 0 | 0 | 64,026,900 | -53.49% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 4,166,009 | 973,091 | 11,809,206 | 16,948,306 | 2,845,719 | 1,512,299 | 22,051,408 | 26,409,426 | 55.82% |
| Sales, Services & Other | 8,746,784 | 863,148 | (17,315,153) | (7,705,221) | 10,822,203 | 660,016 | (6,796,391) | 4,685,828 | -160.81% |
| Total Revenue | 187,670,067 | 1,836,239 | (353,025,947) | (163,519,641) | 115,066,039 | 2,172,315 | (332,264,983) | (215,026,629) | 31.50% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | (844,907) | (844,907) | 0 | 0 | (875,821) | (875,821) | 3.66% |
| Fringe Benefits | 0 | 0 | (55,606,217) | (55,606,217) | 0 | 0 | (41,688,159) | (41,688,159) | -25.03% |
| <i>Subtotal Personnel</i> | <i>0</i> | <i>0</i> | <i>(56,451,124)</i> | <i>(56,451,124)</i> | <i>0</i> | <i>0</i> | <i>(42,563,980)</i> | <i>(42,563,980)</i> | <i>-24.60%</i> |
| Services | (3,755,218) | (42,577) | (1,845,992) | (5,643,787) | (3,381,259) | (32,983) | (1,345,499) | (4,759,741) | -15.66% |
| Travel | 0 | 0 | 0 | 0 | (339) | 0 | 0 | (339) | 0.00% |
| Utilities | 0 | 0 | 258,471 | 258,471 | 0 | 0 | 0 | 0 | 100.00% |
| Supplies | (300,248) | 0 | 507,023 | 206,775 | (365,730) | 0 | 588,890 | 223,160 | -7.92% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (3,499,797) | (896,365) | 23,520,594 | 19,124,432 | (2,465,656) | (845,780) | 25,132,592 | 21,821,156 | -14.10% |
| Scholarships | 0 | 0 | 347,520,000 | 347,520,000 | 0 | 0 | 347,520,000 | 347,520,000 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | (19,452,716) | 0 | 82,364,357 | 62,911,641 | (33,939,261) | 0 | 81,612,721 | 47,673,460 | 24.22% |
| Debt Service | (55,128,412) | 0 | 35,626,126 | (19,502,286) | (55,769,807) | 0 | 36,800,788 | (18,969,019) | -2.73% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | (86,177,172) | (86,177,172) | 1,346 | 0 | (90,904,080) | (90,902,734) | 5.48% |
| Other Charges | (2,822) | 0 | 0 | (2,822) | (3,239) | 0 | 150 | (3,089) | 9.46% |
| <i>Subtotal Non-Personnel</i> | <i>(82,139,213)</i> | <i>(938,942)</i> | <i>401,773,407</i> | <i>318,695,252</i> | <i>(95,923,945)</i> | <i>(878,763)</i> | <i>399,405,562</i> | <i>302,602,854</i> | <i>5.05%</i> |
| Total Direct Expenses | (82,139,213) | (938,942) | 345,322,283 | 262,244,128 | (95,923,945) | (878,763) | 356,841,582 | 260,038,874 | 0.84% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 129,787 | 0 | 2,818,716 | 2,948,503 | 235,462 | 0 | 3,164,683 | 3,400,145 | 15.32% |
| Net Transfers | 143,990,547 | (2,591,247) | (138,529,986) | 2,869,314 | 122,436,586 | (3,505,263) | (88,525,857) | 30,405,466 | 959.68% |
| Total Contras & Transfers | 144,120,334 | (2,591,247) | (135,711,270) | 5,817,817 | 122,672,048 | (3,505,263) | (85,361,174) | 33,805,611 | 481.07% |
| Margin (Change in Fund Balance) | 249,651,188 | (1,693,950) | (143,414,934) | 104,542,304 | 141,814,142 | (2,211,711) | (60,784,575) | 78,817,856 | -24.61% |

CLXXX - COLUMBIA

Columbia Total

Noncurrent Funds Summary

FY2024-25 ORIGINAL BUDGET**FY2025-26 PROPOSED BUDGET**

| | Capital | Other | Financial Statement Activity | Total | Capital | Other | Financial Statement Activity | Total | % Change in Budget |
|--|---------------------|--------------------|------------------------------------|----------------------|---------------------|--------------------|------------------------------------|----------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 32,351,083 | 0 | (278,000,000) | (245,648,917) | 32,642,286 | 0 | (278,000,000) | (245,357,714) | -0.12% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 1,500,000 | 0 | 0 | 1,500,000 | 15,200,000 | 0 | 0 | 15,200,000 | 913.33% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 4,166,009 | 909,028 | 10,350,355 | 15,425,392 | 2,620,294 | 1,463,907 | 19,598,818 | 23,683,019 | 53.53% |
| Sales, Services & Other | 8,357,267 | 800,237 | (16,747,399) | (7,589,895) | 10,338,307 | 593,934 | (6,566,959) | 4,365,282 | -157.51% |
| Total Revenue | 46,374,359 | 1,709,265 | (284,397,044) | (236,313,420) | 60,800,887 | 2,057,841 | (264,968,141) | (202,109,413) | -14.47% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | (671,904) | (671,904) | 0 | 0 | (665,711) | (665,711) | -0.92% |
| Fringe Benefits | 0 | 0 | (45,610,258) | (45,610,258) | 0 | 0 | (34,169,283) | (34,169,283) | -25.08% |
| <i>Subtotal Personnel</i> | <i>0</i> | <i>0</i> | <i>(46,282,162)</i> | <i>(46,282,162)</i> | <i>0</i> | <i>0</i> | <i>(34,834,994)</i> | <i>(34,834,994)</i> | <i>-24.73%</i> |
| Services | (2,843,720) | (36,616) | (2,351,603) | (5,231,939) | (2,322,459) | (34,810) | (1,422,493) | (3,779,762) | -27.76% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 223,523 | 223,523 | 0 | 0 | 0 | 0 | 100.00% |
| Supplies | (71,725) | 0 | 485,273 | 413,548 | (45,946) | 0 | 588,003 | 542,057 | -31.07% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (3,401,703) | (717,975) | 19,599,746 | 15,480,068 | (2,370,889) | (685,203) | 20,882,088 | 17,825,996 | -15.15% |
| Scholarships | 0 | 0 | 278,000,000 | 278,000,000 | 0 | 0 | 278,000,000 | 278,000,000 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | (1,514,361) | 0 | 78,234,484 | 76,720,123 | (11,666,450) | 0 | 74,386,911 | 62,720,461 | 18.25% |
| Debt Service | (47,844,686) | 0 | 29,782,898 | (18,061,788) | (48,514,536) | 0 | 31,066,005 | (17,448,531) | -3.40% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | (73,910,368) | (73,910,368) | 1,346 | 0 | (78,001,640) | (78,000,294) | 5.53% |
| Other Charges | 0 | 0 | (5,468) | (5,468) | 0 | 0 | (10,028) | (10,028) | 83.39% |
| <i>Subtotal Non-Personnel</i> | <i>(55,676,195)</i> | <i>(754,591)</i> | <i>330,058,485</i> | <i>273,627,699</i> | <i>(64,918,934)</i> | <i>(720,013)</i> | <i>325,488,846</i> | <i>259,849,899</i> | <i>5.04%</i> |
| Total Direct Expenses | (55,676,195) | (754,591) | 283,776,323 | 227,345,537 | (64,918,934) | (720,013) | 290,653,852 | 225,014,905 | 1.03% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 77,560 | 0 | 2,784,249 | 2,861,809 | 203,504 | 0 | 3,121,948 | 3,325,452 | 16.20% |
| Net Transfers | 133,664,071 | (2,596,665) | (130,894,535) | 172,871 | 112,831,488 | (3,509,568) | (81,661,508) | 27,660,412 | 15900.61% |
| Total Contras & Transfers | 133,741,631 | (2,596,665) | (128,110,286) | 3,034,680 | 113,034,992 | (3,509,568) | (78,539,560) | 30,985,864 | 921.06% |
| Margin (Change in Fund Balance) | 124,439,795 | (1,641,991) | (128,731,007) | (5,933,203) | 108,916,945 | (2,171,740) | (52,853,849) | 53,891,356 | 1008.30% |

MC000 - SOM Columbia
System Institution
Noncurrent Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Capital | Other | Financial Statement Activity | Total | Capital | Other | Financial Statement Activity | Total | % Change in Budget |
|--|--------------------|----------|------------------------------------|--------------------|------------------|----------|------------------------------------|--------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 941,980 | 0 | (500,000) | 441,980 | 944,806 | 0 | (500,000) | 444,806 | 0.64% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 100,000,000 | 0 | 0 | 100,000,000 | 0 | 0 | 0 | 0 | -100.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 39,883 | 39,883 | 7,311 | 0 | 255,362 | 262,673 | 558.61% |
| Sales, Services & Other | 53,920 | 0 | (17,699) | 36,221 | 75,472 | 0 | (83,484) | (8,012) | -122.12% |
| Total Revenue | 100,995,900 | 0 | (477,816) | 100,518,084 | 1,027,589 | 0 | (328,122) | 699,467 | -99.30% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | (109,072) | (109,072) | 0 | 0 | (152,949) | (152,949) | 40.23% |
| Fringe Benefits | 0 | 0 | (22,620) | (22,620) | 0 | 0 | (35,700) | (35,700) | 57.82% |
| <i>Subtotal Personnel</i> | <i>0</i> | <i>0</i> | <i>(131,692)</i> | <i>(131,692)</i> | <i>0</i> | <i>0</i> | <i>(188,649)</i> | <i>(188,649)</i> | <i>43.25%</i> |
| Services | (8,561) | 0 | 439,962 | 431,401 | (120,269) | 0 | 0 | (120,269) | 127.88% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | (10,641) | (10,641) | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | 0 | 1,595,230 | 1,595,230 | 0 | 0 | 1,625,837 | 1,625,837 | -1.92% |
| Scholarships | 0 | 0 | 500,000 | 500,000 | 0 | 0 | 500,000 | 500,000 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | (493,750) | 0 | 658,833 | 165,083 | (492,950) | 0 | 638,692 | 145,742 | 11.72% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | (1,636,098) | (1,636,098) | 0 | 0 | (1,649,879) | (1,649,879) | 0.84% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 1,302 | 1,302 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(502,311)</i> | <i>0</i> | <i>1,557,927</i> | <i>1,055,616</i> | <i>(613,219)</i> | <i>0</i> | <i>1,105,311</i> | <i>492,092</i> | <i>53.38%</i> |
| Total Direct Expenses | (502,311) | 0 | 1,426,235 | 923,924 | (613,219) | 0 | 916,662 | 303,443 | 67.16% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 534 | 0 | 0 | 534 | 0.00% |
| Net Transfers | 894,971 | 0 | (1,901,061) | (1,006,090) | 1,197,956 | 0 | (3,897,872) | (2,699,916) | -168.36% |
| Total Contras & Transfers | 894,971 | 0 | (1,901,061) | (1,006,090) | 1,198,490 | 0 | (3,897,872) | (2,699,382) | -168.30% |
| Margin (Change in Fund Balance) | 101,388,560 | 0 | (952,642) | 100,435,918 | 1,612,860 | 0 | (3,309,332) | (1,696,472) | -101.69% |

MG000 - SOM Greenville
System Institution
Noncurrent Funds Summary

FY2024-25 ORIGINAL BUDGET

| | Capital | Other | Financial Statement Activity | Total |
|--|----------|----------|------------------------------------|------------------|
| Revenue: | | | | |
| Direct Tuition | 0 | 0 | (170,000) | (170,000) |
| Tuition Discounting | 0 | 0 | 0 | 0 |
| Total Fees | 0 | 0 | 0 | 0 |
| General State Appropriations | 0 | 0 | 0 | 0 |
| Direct State Appropriations | 0 | 0 | 0 | 0 |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 |
| Grants, Contracts & Gifts | 0 | 0 | 0 | 0 |
| Sales, Services & Other | 0 | 0 | 0 | 0 |
| Total Revenue | 0 | 0 | (170,000) | (170,000) |
| Direct Expenses: | | | | |
| Salaries and Wages | 0 | 0 | (11,044) | (11,044) |
| Fringe Benefits | 0 | 0 | (1,429) | (1,429) |
| <i>Subtotal Personnel</i> | <i>0</i> | <i>0</i> | <i>(12,473)</i> | <i>(12,473)</i> |
| Services | 0 | 0 | 0 | 0 |
| Travel | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 |
| Supplies | 0 | 0 | 0 | 0 |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 |
| Rents, Fixed Charges and Equipment | 0 | 0 | 150,592 | 150,592 |
| Scholarships | 0 | 0 | 170,000 | 170,000 |
| Contingencies | 0 | 0 | 0 | 0 |
| Renovations | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 20,206 | 20,206 |
| Other Strategic Contributions | 0 | 0 | 0 | 0 |
| Depreciation Expense | 0 | 0 | (172,574) | (172,574) |
| Other Charges | 0 | 0 | 0 | 0 |
| <i>Subtotal Non-Personnel</i> | <i>0</i> | <i>0</i> | <i>168,224</i> | <i>168,224</i> |
| Total Direct Expenses | 0 | 0 | 155,751 | 155,751 |
| Contras & Transfers: | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 |
| Net Transfers | 0 | 0 | 0 | 0 |
| Total Contras & Transfers | 0 | 0 | 0 | 0 |
| Margin (Change in Fund Balance) | 0 | 0 | (14,249) | (14,249) |

FY2025-26 PROPOSED BUDGET

| | Capital | Other | Financial Statement Activity | Total | % Change in Budget |
|--|----------|----------|------------------------------------|-----------------|-----------------------|
| | | | | | |
| | 0 | 0 | (170,000) | (170,000) | 0.00% |
| | 0 | 0 | 0 | 0 | 0.00% |
| | 0 | 0 | 0 | 0 | 0.00% |
| | 0 | 0 | 0 | 0 | 0.00% |
| | 0 | 0 | 0 | 0 | 0.00% |
| | 0 | 0 | 0 | 0 | 0.00% |
| | 0 | 0 | 171,921 | 171,921 | 0.00% |
| | 0 | 0 | (395) | (395) | 0.00% |
| Total Revenue | 0 | 0 | 1,526 | 1,526 | -100.90% |
| Direct Expenses: | | | | | |
| Salaries and Wages | 0 | 0 | (9,434) | (9,434) | -14.58% |
| Fringe Benefits | 0 | 0 | (1,287) | (1,287) | -9.94% |
| <i>Subtotal Personnel</i> | <i>0</i> | <i>0</i> | <i>(10,721)</i> | <i>(10,721)</i> | <i>-14.05%</i> |
| Services | 0 | 0 | 0 | 0 | 0.00% |
| Travel | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | 0 | 0 | 346 | 346 | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | 0 | 208,709 | 208,709 | -38.59% |
| Scholarships | 0 | 0 | 170,000 | 170,000 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service | 0 | 0 | 31,282 | 31,282 | -54.82% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | (171,774) | (171,774) | -0.46% |
| Other Charges | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>0</i> | <i>0</i> | <i>238,563</i> | <i>238,563</i> | <i>-41.81%</i> |
| Total Direct Expenses | 0 | 0 | 227,842 | 227,842 | -46.29% |
| Contras & Transfers: | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 0 | 0 | 0 | 0 | 0.00% |
| Total Contras & Transfers | 0 | 0 | 0 | 0 | 0.00% |
| Margin (Change in Fund Balance) | 0 | 0 | 229,368 | 229,368 | 1709.71% |

AK000 - Aiken
System Institution
Noncurrent Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Capital | Other | Financial Statement Activity | Total | Capital | Other | Financial Statement Activity | Total | % Change in Budget |
|--|--------------------|-----------------|------------------------------------|--------------------|--------------------|-----------------|------------------------------------|--------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 1,237,647 | 0 | (16,400,000) | (15,162,353) | 1,200,756 | 0 | (16,400,000) | (15,199,244) | 0.24% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 5,000,000 | 0 | 0 | 5,000,000 | 8,350,000 | 0 | 0 | 8,350,000 | 67.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 354,185 | 354,185 | 159,000 | 0 | 391,142 | 550,142 | 55.33% |
| Sales, Services & Other | 63,812 | 22,185 | (102,643) | (16,646) | 74,429 | 18,004 | (35,643) | 56,790 | -441.16% |
| Total Revenue | 6,301,459 | 22,185 | (16,148,458) | (9,824,814) | 9,784,185 | 18,004 | (16,044,501) | (6,242,312) | -36.46% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | (12,061) | (12,061) | 0 | 0 | (9,375) | (9,375) | -22.27% |
| Fringe Benefits | 0 | 0 | (2,313,001) | (2,313,001) | 0 | 0 | (1,790,167) | (1,790,167) | -22.60% |
| <i>Subtotal Personnel</i> | <i>0</i> | <i>0</i> | <i>(2,325,062)</i> | <i>(2,325,062)</i> | <i>0</i> | <i>0</i> | <i>(1,799,542)</i> | <i>(1,799,542)</i> | <i>-22.60%</i> |
| Services | (124,344) | (3,129) | 65,049 | (62,424) | (89,793) | (2,894) | 0 | (92,687) | 48.48% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 34,948 | 34,948 | 0 | 0 | 0 | 0 | 100.00% |
| Supplies | 0 | 0 | 0 | 0 | (30,466) | 0 | 6,265 | (24,201) | 0.00% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (1,287) | (37,158) | 530,303 | 491,858 | (4,756) | (31,262) | 648,948 | 612,930 | -24.62% |
| Scholarships | 0 | 0 | 16,400,000 | 16,400,000 | 0 | 0 | 16,400,000 | 16,400,000 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | (3,750,000) | 0 | 0 | (3,750,000) | (6,263,915) | 0 | 3,160,962 | (3,102,953) | -17.25% |
| Debt Service | (2,714,811) | 0 | 2,068,452 | (646,359) | (2,750,415) | 0 | 2,110,285 | (640,130) | -0.96% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | (3,303,904) | (3,303,904) | 0 | 0 | (3,354,357) | (3,354,357) | 1.53% |
| Other Charges | 0 | 0 | 2,932 | 2,932 | 0 | 0 | 4,243 | 4,243 | -44.71% |
| <i>Subtotal Non-Personnel</i> | <i>(6,590,442)</i> | <i>(40,287)</i> | <i>15,797,780</i> | <i>9,167,051</i> | <i>(9,139,345)</i> | <i>(34,156)</i> | <i>18,976,346</i> | <i>9,802,845</i> | <i>-6.94%</i> |
| Total Direct Expenses | (6,590,442) | (40,287) | 13,472,718 | 6,841,989 | (9,139,345) | (34,156) | 17,176,804 | 8,003,303 | -16.97% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 10,087 | 0 | 0 | 10,087 | 6,052 | 0 | 0 | 6,052 | -40.00% |
| Net Transfers | 4,173,588 | 0 | (2,388,052) | 1,785,536 | 4,211,659 | 0 | (2,325,860) | 1,885,799 | 5.62% |
| Total Contras & Transfers | 4,183,675 | 0 | (2,388,052) | 1,795,623 | 4,217,711 | 0 | (2,325,860) | 1,891,851 | 5.36% |
| Margin (Change in Fund Balance) | 3,894,692 | (18,102) | (5,063,792) | (1,187,202) | 4,862,551 | (16,152) | (1,193,557) | 3,652,842 | 407.68% |

BF000 - Beaufort
System Institution
Noncurrent Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Capital | Other | Financial Statement Activity | Total | Capital | Other | Financial Statement Activity | Total | % Change in Budget |
|--|--------------------|----------|------------------------------------|--------------------|--------------------|----------|------------------------------------|--------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 267,437 | 0 | (11,600,000) | (11,332,563) | 275,330 | 0 | (11,600,000) | (11,324,670) | -0.07% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 11,500,000 | 0 | 0 | 11,500,000 | 9,250,000 | 0 | 0 | 9,250,000 | -19.57% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 221,410 | 221,410 | 59,114 | 0 | 228,838 | 287,952 | 30.05% |
| Sales, Services & Other | 34,825 | 0 | (69,533) | (34,708) | 41,222 | 0 | (21,872) | 19,350 | -155.75% |
| Total Revenue | 11,802,262 | 0 | (11,448,123) | 354,139 | 9,625,666 | 0 | (11,393,034) | (1,767,368) | -599.06% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | (12,628) | (12,628) | 0 | 0 | (8,211) | (8,211) | -34.98% |
| Fringe Benefits | 0 | 0 | (1,551,237) | (1,551,237) | 0 | 0 | (1,100,872) | (1,100,872) | -29.03% |
| <i>Subtotal Personnel</i> | <i>0</i> | <i>0</i> | <i>(1,563,865)</i> | <i>(1,563,865)</i> | <i>0</i> | <i>0</i> | <i>(1,109,083)</i> | <i>(1,109,083)</i> | <i>-29.08%</i> |
| Services | (131,298) | 0 | 600 | (130,698) | (113,713) | 0 | 3,359 | (110,354) | -15.57% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (22,183) | 0 | 21,750 | (433) | (28,578) | 0 | (7,377) | (35,955) | 8203.70% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (67,058) | 0 | 315,303 | 248,245 | (43,579) | 0 | 409,339 | 365,760 | -47.34% |
| Scholarships | 0 | 0 | 11,600,000 | 11,600,000 | 0 | 0 | 11,600,000 | 11,600,000 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | (8,626,946) | 0 | 89,143 | (8,537,803) | (6,938,668) | 0 | 250,967 | (6,687,701) | -21.67% |
| Debt Service | (181,883) | 0 | 231,727 | 49,844 | (183,665) | 0 | 222,346 | 38,681 | 22.40% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | (2,077,100) | (2,077,100) | 0 | 0 | (2,087,394) | (2,087,394) | 0.50% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(9,029,368)</i> | <i>0</i> | <i>10,181,423</i> | <i>1,152,055</i> | <i>(7,308,203)</i> | <i>0</i> | <i>10,391,240</i> | <i>3,083,037</i> | <i>-167.61%</i> |
| Total Direct Expenses | (9,029,368) | 0 | 8,617,558 | (411,810) | (7,308,203) | 0 | 9,282,157 | 1,973,954 | -579.34% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 42,140 | 0 | 0 | 42,140 | 25,284 | 0 | 0 | 25,284 | -40.00% |
| Net Transfers | 213,921 | 0 | (712,401) | (498,480) | 216,332 | 0 | (649,208) | (432,876) | 13.16% |
| Total Contras & Transfers | 256,061 | 0 | (712,401) | (456,340) | 241,616 | 0 | (649,208) | (407,592) | 10.68% |
| Margin (Change in Fund Balance) | 3,028,955 | 0 | (3,542,966) | (514,011) | 2,559,079 | 0 | (2,760,085) | (201,006) | 60.89% |

UP000 - Upstate
System Institution
Noncurrent Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Capital | Other | Financial Statement Activity | Total | Capital | Other | Financial Statement Activity | Total | % Change in Budget |
|--|--------------------|------------------|------------------------------------|---------------------|---------------------|-----------------|------------------------------------|--------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 2,280,837 | 0 | (27,400,000) | (25,119,163) | 2,304,385 | 0 | (27,400,000) | (25,095,615) | -0.09% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 9,000,000 | 0 | 0 | 9,000,000 | 16,000,000 | 0 | 0 | 16,000,000 | 77.78% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 64,063 | 543,195 | 607,258 | 0 | 48,392 | 1,095,375 | 1,143,767 | 88.35% |
| Sales, Services & Other | 221,159 | 506 | (356,280) | (134,615) | 272,881 | 7,357 | (82,076) | 198,162 | -247.21% |
| Total Revenue | 11,501,996 | 64,569 | (27,213,085) | (15,646,520) | 18,577,266 | 55,749 | (26,386,701) | (7,753,686) | -50.44% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | (21,923) | (21,923) | 0 | 0 | (20,286) | (20,286) | -7.47% |
| Fringe Benefits | 0 | 0 | (4,081,813) | (4,081,813) | 0 | 0 | (3,110,302) | (3,110,302) | -23.80% |
| <i>Subtotal Personnel</i> | <i>0</i> | <i>0</i> | <i>(4,103,736)</i> | <i>(4,103,736)</i> | <i>0</i> | <i>0</i> | <i>(3,130,588)</i> | <i>(3,130,588)</i> | <i>-23.71%</i> |
| Services | (331,131) | (2,885) | 0 | (334,016) | (451,997) | (1,128) | 69,315 | (383,810) | 14.91% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (129,858) | 0 | 0 | (129,858) | (184,613) | 0 | 4,554 | (180,059) | 38.66% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (5,566) | (101,575) | 847,035 | 739,894 | (12,431) | (86,392) | 790,728 | 691,905 | 6.49% |
| Scholarships | 0 | 0 | 27,400,000 | 27,400,000 | 0 | 0 | 27,400,000 | 27,400,000 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | (3,150,000) | 0 | 2,558,600 | (591,400) | (5,602,504) | 0 | 1,866,882 | (3,735,622) | 531.66% |
| Debt Service | (3,893,282) | 0 | 2,837,588 | (1,055,694) | (3,828,241) | 0 | 2,714,555 | (1,113,686) | 5.49% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | (3,923,447) | (3,923,447) | 0 | 0 | (4,441,356) | (4,441,356) | 13.20% |
| Other Charges | 0 | 0 | 2,536 | 2,536 | (1,546) | 0 | 1,522 | (24) | 100.95% |
| <i>Subtotal Non-Personnel</i> | <i>(7,509,837)</i> | <i>(104,460)</i> | <i>29,722,312</i> | <i>22,108,015</i> | <i>(10,081,332)</i> | <i>(87,520)</i> | <i>28,406,200</i> | <i>18,237,348</i> | <i>17.51%</i> |
| Total Direct Expenses | (7,509,837) | (104,460) | 25,618,576 | 18,004,279 | (10,081,332) | (87,520) | 25,275,612 | 15,106,760 | 16.09% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 34,467 | 34,467 | 88 | 0 | 42,735 | 42,823 | 24.24% |
| Net Transfers | 4,806,842 | 7,118 | (1,587,049) | 3,226,911 | 3,794,746 | 5,377 | (397,276) | 3,402,847 | 5.45% |
| Total Contras & Transfers | 4,806,842 | 7,118 | (1,552,582) | 3,261,378 | 3,794,834 | 5,377 | (354,541) | 3,445,670 | 5.65% |
| Margin (Change in Fund Balance) | 8,799,001 | (32,773) | (3,147,091) | 5,619,137 | 12,290,768 | (26,394) | (1,465,630) | 10,798,744 | 92.18% |

LA000 - Lancaster
System Institution
Noncurrent Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Capital | Other | Financial Statement Activity | Total | Capital | Other | Financial Statement Activity | Total | % Change in Budget |
|--|------------------|-----------------|------------------------------------|--------------------|------------------|-----------------|------------------------------------|--------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 0 | 0 | (4,850,000) | (4,850,000) | 0 | 0 | (4,850,000) | (4,850,000) | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 1,100,000 | 0 | 0 | 1,100,000 | 1,320,000 | 0 | 0 | 1,320,000 | 20.00% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 111,121 | 111,121 | 0 | 0 | 113,396 | 113,396 | 2.05% |
| Sales, Services & Other | 3,453 | 13,481 | (4,126) | 12,808 | 7,177 | 12,961 | (1,428) | 18,710 | 46.08% |
| Total Revenue | 1,103,453 | 13,481 | (4,743,005) | (3,626,071) | 1,327,177 | 12,961 | (4,738,032) | (3,397,894) | -6.29% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | (8,372) | (8,372) | 0 | 0 | (7,675) | (7,675) | -8.33% |
| Fringe Benefits | 0 | 0 | (761,276) | (761,276) | 0 | 0 | (543,545) | (543,545) | -28.60% |
| <i>Subtotal Personnel</i> | <i>0</i> | <i>0</i> | <i>(769,648)</i> | <i>(769,648)</i> | <i>0</i> | <i>0</i> | <i>(551,220)</i> | <i>(551,220)</i> | <i>-28.38%</i> |
| Services | (37,142) | (28) | 0 | (37,170) | (54,210) | 1,124 | 4,320 | (48,766) | 31.20% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (7,881) | 0 | 0 | (7,881) | (30,790) | 0 | 97 | (30,693) | 289.46% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | (13,059) | 89,682 | 76,623 | (16,024) | (13,021) | 151,213 | 122,168 | -59.44% |
| Scholarships | 0 | 0 | 4,850,000 | 4,850,000 | 0 | 0 | 4,850,000 | 4,850,000 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | (235,714) | 0 | 0 | (235,714) | (282,857) | 0 | 5,019 | (277,838) | 17.87% |
| Debt Service | 0 | 0 | 343 | 343 | 0 | 0 | (301) | (301) | 187.76% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | (492,848) | (492,848) | 0 | 0 | (511,910) | (511,910) | 3.87% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(280,737)</i> | <i>(13,087)</i> | <i>4,447,177</i> | <i>4,153,353</i> | <i>(383,881)</i> | <i>(11,897)</i> | <i>4,498,438</i> | <i>4,102,660</i> | <i>1.22%</i> |
| Total Direct Expenses | (280,737) | (13,087) | 3,677,529 | 3,383,705 | (383,881) | (11,897) | 3,947,218 | 3,551,440 | -4.96% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 83,481 | 0 | 292,071 | 375,552 | 83,579 | 0 | 505,377 | 588,956 | 56.82% |
| Total Contras & Transfers | 83,481 | 0 | 292,071 | 375,552 | 83,579 | 0 | 505,377 | 588,956 | 56.82% |
| Margin (Change in Fund Balance) | 906,197 | 394 | (773,405) | 133,186 | 1,026,875 | 1,064 | (285,437) | 742,502 | 457.49% |

SA000 - Salkehatchie
System Institution
Noncurrent Funds Summary

| | FY2024-25 ORIGINAL BUDGET | | | | FY2025-26 PROPOSED BUDGET | | | | |
|--------------------------------------|---------------------------|----------|------------------------------|-------------|---------------------------|----------|------------------------------|-------------|--------------------|
| | Capital | Other | Financial Statement Activity | Total | Capital | Other | Financial Statement Activity | Total | % Change in Budget |
| Revenue: | | | | | | | | | |
| Direct Tuition | 0 | 0 | (2,300,000) | (2,300,000) | 0 | 0 | (2,300,000) | (2,300,000) | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 412,000 | 0 | 0 | 412,000 | 1,400,000 | 0 | 0 | 1,400,000 | 239.81% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 66,427 | 66,427 | 0 | 0 | 72,573 | 72,573 | 9.25% |
| Sales, Services & Other | 6,837 | 11,735 | (8,776) | 9,796 | 6,934 | 10,582 | (2,090) | 15,426 | 57.47% |
| Total Revenue | 418,837 | 11,735 | (2,242,349) | (1,811,777) | 1,406,934 | 10,582 | (2,229,517) | (812,001) | -55.18% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | 1,001 | 1,001 | 0 | 0 | (1,533) | (1,533) | 253.15% |
| Fringe Benefits | 0 | 0 | (433,909) | (433,909) | 0 | 0 | (351,708) | (351,708) | -18.94% |
| Subtotal Personnel | 0 | 0 | (432,908) | (432,908) | 0 | 0 | (353,241) | (353,241) | -18.40% |
| Services | (49,169) | (786) | 0 | (49,955) | (56,867) | 1,722 | 0 | (55,145) | 10.39% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (193) | 0 | 0 | (193) | (116) | 0 | 880 | 764 | -495.85% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | (12,110) | 37,389 | 25,279 | 0 | (12,439) | 39,901 | 27,462 | -8.64% |
| Scholarships | 0 | 0 | 2,300,000 | 2,300,000 | 0 | 0 | 2,300,000 | 2,300,000 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | (103,000) | 0 | 0 | (103,000) | (350,000) | 0 | 4,493 | (345,507) | 235.44% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | (127,596) | (127,596) | 0 | 0 | (126,070) | (126,070) | -1.20% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 1,578 | 1,578 | 0.00% |
| Subtotal Non-Personnel | (152,362) | (12,896) | 2,209,793 | 2,044,535 | (406,983) | (10,717) | 2,220,782 | 1,803,082 | 11.81% |
| Total Direct Expenses | (152,362) | (12,896) | 1,776,885 | 1,611,627 | (406,983) | (10,717) | 1,867,541 | 1,449,841 | 10.04% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 25,717 | 0 | (175,567) | (149,850) | 26,193 | 0 | (6,733) | 19,460 | 112.99% |
| Total Contras & Transfers | 25,717 | 0 | (175,567) | (149,850) | 26,193 | 0 | (6,733) | 19,460 | 112.99% |
| Margin (Change in Fund Balance) | 292,192 | (1,161) | (641,031) | (350,000) | 1,026,144 | (135) | (368,709) | 657,300 | 287.80% |

SM000 - Sumter
System Institution
Noncurrent Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Capital | Other | Financial Statement Activity | Total | Capital | Other | Financial Statement Activity | Total | % Change in Budget |
|--|--------------------|----------------|------------------------------------|------------------|--------------------|----------------|------------------------------------|------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 3,290 | 0 | (3,800,000) | (3,796,710) | 3,654 | 0 | (3,800,000) | (3,796,346) | -0.01% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 7,850,000 | 0 | 0 | 7,850,000 | 10,506,900 | 0 | 0 | 10,506,900 | 33.85% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 73,517 | 73,517 | 0 | 0 | 74,560 | 74,560 | 1.42% |
| Sales, Services & Other | 3,120 | 7,480 | (4,725) | 5,875 | 3,174 | 9,330 | (1,412) | 11,092 | 88.80% |
| Total Revenue | 7,856,410 | 7,480 | (3,731,208) | 4,132,682 | 10,513,728 | 9,330 | (3,726,852) | 6,796,206 | 64.45% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | 1,096 | 1,096 | 0 | 0 | (647) | (647) | 159.03% |
| Fringe Benefits | 0 | 0 | (509,943) | (509,943) | 0 | 0 | (360,691) | (360,691) | -29.27% |
| <i>Subtotal Personnel</i> | <i>0</i> | <i>0</i> | <i>(508,847)</i> | <i>(508,847)</i> | <i>0</i> | <i>0</i> | <i>(361,338)</i> | <i>(361,338)</i> | <i>-28.99%</i> |
| Services | (205,260) | 246 | 0 | (205,014) | (156,615) | 2,259 | 0 | (154,356) | -24.71% |
| Travel | 0 | 0 | 0 | 0 | (339) | 0 | 0 | (339) | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (53,724) | 0 | 0 | (53,724) | (34,585) | 0 | 6,463 | (28,122) | -47.65% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | (24,183) | (7,171) | 322,662 | 291,308 | (14,510) | (9,677) | 335,198 | 311,011 | -6.76% |
| Scholarships | 0 | 0 | 3,800,000 | 3,800,000 | 0 | 0 | 3,800,000 | 3,800,000 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | (1,744,444) | 0 | 959,714 | (784,730) | (2,334,867) | 0 | 1,436,135 | (898,732) | 14.53% |
| Debt Service | 0 | 0 | 2,712 | 2,712 | 0 | 0 | 1,933 | 1,933 | 28.72% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | (425,512) | (425,512) | 0 | 0 | (455,687) | (455,687) | 7.09% |
| Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>Subtotal Non-Personnel</i> | <i>(2,027,611)</i> | <i>(6,925)</i> | <i>4,659,576</i> | <i>2,625,040</i> | <i>(2,540,916)</i> | <i>(7,418)</i> | <i>5,124,042</i> | <i>2,575,708</i> | <i>1.88%</i> |
| Total Direct Expenses | (2,027,611) | (6,925) | 4,150,729 | 2,116,193 | (2,540,916) | (7,418) | 4,762,704 | 2,214,370 | -4.64% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 96,839 | 0 | (1,066,559) | (969,720) | 43,807 | 0 | 9,193 | 53,000 | 105.47% |
| Total Contras & Transfers | 96,839 | 0 | (1,066,559) | (969,720) | 43,807 | 0 | 9,193 | 53,000 | 105.47% |
| Margin (Change in Fund Balance) | 5,925,638 | 555 | (647,038) | 5,279,155 | 8,016,619 | 1,912 | 1,045,045 | 9,063,576 | 71.69% |

UN000 - Union
System Institution
Noncurrent Funds Summary

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET

| | Capital | Other | Financial Statement Activity | Total | Capital | Other | Financial Statement Activity | Total | % Change in Budget |
|--|------------------|----------------|------------------------------------|--------------------|------------------|----------------|------------------------------------|------------------|-----------------------|
| Revenue: | | | | | | | | | |
| Direct Tuition | 0 | 0 | (2,500,000) | (2,500,000) | 0 | 0 | (2,500,000) | (2,500,000) | 0.00% |
| Tuition Discounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General State Appropriations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Direct State Appropriations | 1,313,000 | 0 | 0 | 1,313,000 | 2,000,000 | 0 | 0 | 2,000,000 | 52.32% |
| Indirect Cost Recovery (IDC) Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Grants, Contracts & Gifts | 0 | 0 | 49,113 | 49,113 | 0 | 0 | 49,423 | 49,423 | 0.63% |
| Sales, Services & Other | 2,391 | 7,524 | (3,972) | 5,943 | 2,607 | 7,848 | (1,032) | 9,423 | 58.56% |
| Total Revenue | 1,315,391 | 7,524 | (2,454,859) | (1,131,944) | 2,002,607 | 7,848 | (2,451,609) | (441,154) | -61.03% |
| Direct Expenses: | | | | | | | | | |
| Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Fringe Benefits | 0 | 0 | (320,731) | (320,731) | 0 | 0 | (224,604) | (224,604) | -29.97% |
| <i>Subtotal Personnel</i> | <i>0</i> | <i>0</i> | <i>(320,731)</i> | <i>(320,731)</i> | <i>0</i> | <i>0</i> | <i>(224,604)</i> | <i>(224,604)</i> | <i>-29.97%</i> |
| Services | (24,593) | 621 | 0 | (23,972) | (15,336) | 744 | 0 | (14,592) | -39.13% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | (14,684) | 0 | 0 | (14,684) | (10,636) | 0 | 300 | (10,336) | -29.61% |
| Tuition Discounting Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Rents, Fixed Charges and Equipment | 0 | (7,317) | 32,652 | 25,335 | (3,467) | (7,786) | 40,631 | 29,378 | -15.96% |
| Scholarships | 0 | 0 | 2,500,000 | 2,500,000 | 0 | 0 | 2,500,000 | 2,500,000 | 0.00% |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Renovations | (328,250) | 0 | 522,416 | 194,166 | (500,000) | 0 | 501,352 | 1,352 | 99.30% |
| Debt Service | 0 | 0 | 23,367 | 23,367 | 0 | 0 | 15,991 | 15,991 | 31.57% |
| Other Strategic Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation Expense | 0 | 0 | (107,725) | (107,725) | 0 | 0 | (104,013) | (104,013) | -3.45% |
| Other Charges | (2,822) | 0 | 0 | (2,822) | (1,693) | 0 | 1,533 | (160) | -94.33% |
| <i>Subtotal Non-Personnel</i> | <i>(370,349)</i> | <i>(6,696)</i> | <i>2,970,710</i> | <i>2,593,665</i> | <i>(531,132)</i> | <i>(7,042)</i> | <i>2,955,794</i> | <i>2,417,620</i> | <i>6.79%</i> |
| Total Direct Expenses | (370,349) | (6,696) | 2,649,979 | 2,272,934 | (531,132) | (7,042) | 2,731,190 | 2,193,016 | 3.52% |
| Contras & Transfers: | | | | | | | | | |
| Contras & Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfers | 31,117 | (1,700) | (96,833) | (67,416) | 30,826 | (1,072) | (101,970) | (72,216) | -7.12% |
| Total Contrás & Transfers | 31,117 | (1,700) | (96,833) | (67,416) | 30,826 | (1,072) | (101,970) | (72,216) | -7.12% |
| Margin (Change in Fund Balance) | 976,159 | (872) | 98,287 | 1,073,574 | 1,502,301 | (266) | 177,611 | 1,679,646 | 56.45% |

APPENDIX 23

UNIVERSITY OF SOUTH CAROLINA OVERVIEW OF STATE BUDGET PROCESS

The state budget process involves communicating to the South Carolina Executive Budget Office (EBO), the Governor's Office and the S.C. State Legislature, the institution's plans and associated fiscal needs. In the Fall, in advance of the applicable fiscal year, information is gathered for the Agency Budget Plan. This document contains figures for both the existing budget, positions (FTEs) and any requests for additional funding and positions.

Using the budget requests received from state agencies, the Governor's Office prepares a state budget that is submitted to the state legislature. The legislature may act upon the budget presented by the Governor, modify it, or develop its own budget. Budget hearings are held by the Governor's Office and legislative committees (the House Ways and Means Committee and the Senate Finance Committee). As the budget moves through the process, it may be modified and revised based on updated revenue forecasts and other considerations.

The University Budget Director reviews the versions of the appropriations bill as it is updated during the legislative session each year. Changes impacting USC are noted and communicated as considered appropriate. Liaison is also maintained with the Government and Community Relations Office and others in state government to stay abreast of legislation applicable to state agencies and USC specifically.

Once the appropriation bill is passed by the S.C. Legislature, the amounts approved for each agency becomes its authorized level of spending for all fund sources, including federal and other (non-state) fund sources.

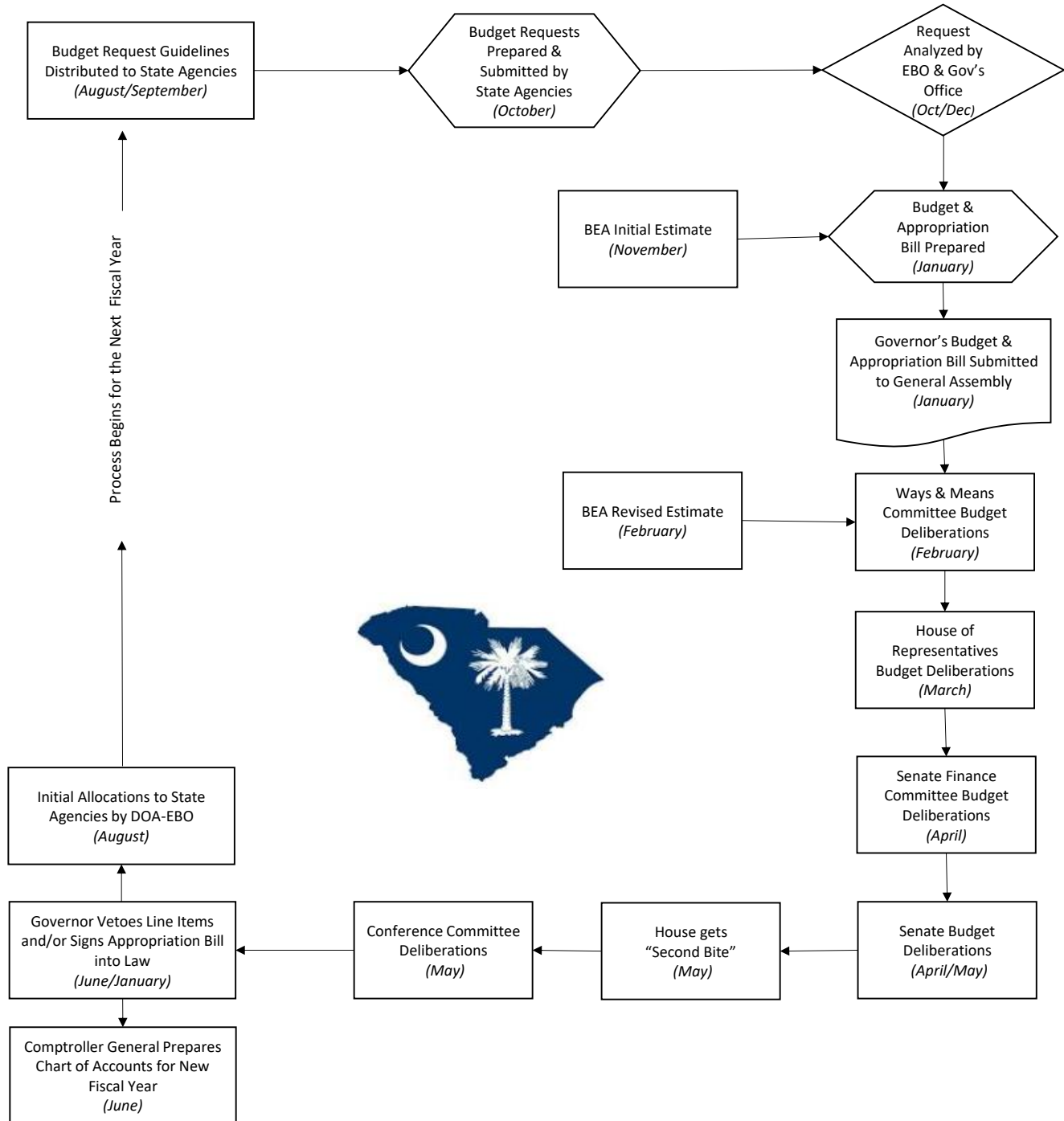
If, during the fiscal year, an agency projects expenses for federal and other funds in excess of estimates reflected in the detailed budget requests submitted to the state, an additional request to increase the authorized level of spending must be approved by the state before expending the additional funds. Therefore, it is very important for federal and other fund sources to be estimated as accurately as possible when preparing the detailed budget requests to the State.

The University generally knows its state appropriations in June for the fiscal year beginning July 1. The amount of the appropriation is maintained for the year, unless shortfalls between the state's revenue estimates and revenues collected, cause the EBO to impose budget cuts during the fiscal year.

Besides funding, another item that is authorized by the appropriation process is the number of Permanent FTE positions for each state agency. New permanent positions requested must be included in the budget request. This applies to all permanent positions, regardless of the funding sources.

According to the SC Appropriations Act (PART1B Section 117-X900 General Provisions 117.14) "the Executive Budget Office shall maintain and make, as necessary, periodic adjustments thereto, an official record of the total number of authorized full-time equivalent positions by agency for state and total funding sources." To accomplish this, each year in August, the total number of permanent positions authorized must be established and reconciled between USC and the State Office of Human Resources Management. USC Human Resources provides the information for the FTE reconciliation.

EXTERNAL DEVELOPMENT: SOUTH CAROLINA'S STATE BUDGET PROCESS



APPENDIX 24**UNIVERSITY OF SOUTH CAROLINA
DELEGATION OF AUTHORITY TO THE ADMINISTRATION OF THE UNIVERSITY
FISCAL YEAR 2025-2026**

In approving this budget, the Board of Trustees recognizes that the amounts shown as revenue are estimates and are subject to changes, and that the amounts shown for expenditures are a reflection of plans and workload estimates as of the time the proposed budget was prepared. The Board further recognizes that each day may bring new challenges and developments requiring adjustments in plans, programs, estimates and budget items. To provide for continuity and essential flexibility in operations, the Board of Trustees reaffirms for Fiscal Year 2025-2026 the delegation of necessary authority to the President to act in all matters, and to the Chief Financial Officer to act in fiscal, contractual and other business matters, including authority in the following areas:

- To negotiate and make timely changes in contracts;
- To approve transfer of revenue and expenditures of funds of the General Appropriation Act to be retained at the Institution;
- To adjust operating, permanent improvement and other income and expenditure items; and
- To take such other actions considered necessary in fiscal, contractual and other business matters in response to changing conditions and estimates.

The Chairman of the Board, the Finance & Infrastructure Committee, and the Executive Committee of the full Board are to be consulted for further specific directions and approval, as conditions appear to warrant.



UNIVERSITY OF
South Carolina