



FY 2026 UNIVERSITY BUDGET



UNIVERSITY OF
South Carolina

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FY2026 Budget Document Table of Contents

Executive Summary	5
System Totals	13
Total Funds	14
Current Funds	19
Tuition and Fees	25
Proposed Fee Schedule	28
SC Public Higher Ed Institutions Comparison	50
Distribution of Tuition	51
Columbia	61
Academic Units	68
McCausland College of Arts and Sciences	69
Education	70
Molinaroli College of Engineering and Computing	71
Hospitality, Retail and Sport Management	72
Joseph F. Rice School of Law	73
Information and Communications	74
Darla Moore School of Business	75
Nursing	76
Pharmacy	77
Arnold School of Public Health	78
Music	79
Social Work	80
Auxiliary Units	81
Athletics	82
Housing	83
Health	84
Parking	85
Support Units	86
Designated Funds	147
Schools of Medicine	149
School of Medicine - Columbia	150
School of Medicine - Greenville	153
Comprehensive Universities	157
Aiken	158
Beaufort	161
Upstate	164
Regional Palmetto Colleges	167
Lancaster	168
Salkehatchie	171
Sumter	174
Union	177
Appendices	181
Model Allocations	182
Glossary	203
Budget Reporting Categories	205
Funding Recommendations	208
Non-Current Funds	209
State Budget Process	221
Delegation of Authority	223

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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

Total Current Funds Revenues and Expenditures by Institution	20
Required Tuition and Fees for System	25
Columbia Academic Units, Summary and by College.....	68
Columbia Auxiliary Units, Summary	81
Columbia Support Units, Summary	86
Other Institution Summaries	149

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

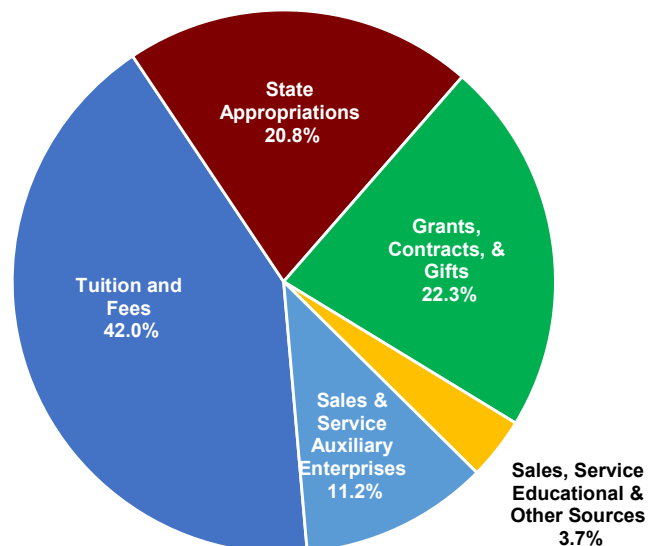
Fall 2024 Headcount Enrollment

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

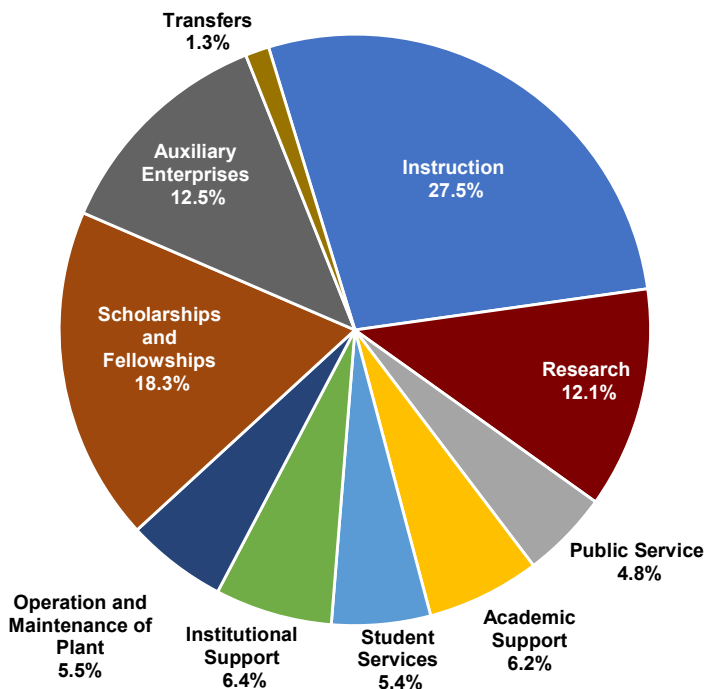
Expenditures

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
<i>Total Tuition</i>	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)
<i>Subtotal Personnel</i>	<i>(519,193,306)</i>	<i>(111,925,857)</i>	<i>(233,860,415)</i>	<i>(1,395,427)</i>	<i>(866,375,005)</i>	<i>(34,834,994)</i>	<i>(901,209,999)</i>
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)
<i>Subtotal Non-Personnel</i>	<i>(200,533,717)</i>	<i>(167,763,793)</i>	<i>(556,243,066)</i>	<i>(674,072)</i>	<i>(925,214,648)</i>	<i>259,849,899</i>	<i>(665,364,749)</i>
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
<i>Total Tuition</i>	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)
<i>Subtotal Personnel</i>	<i>(61,418,651)</i>	<i>(14,348,331)</i>	<i>(48,885,838)</i>	<i>(32,983,157)</i>	<i>(64,980,456)</i>	<i>(15,781,323)</i>	<i>(7,271,183)</i>	<i>(13,163,900)</i>	<i>(8,495,784)</i>	<i>(7,728,986)</i>	<i>(1,176,267,608)</i>
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)
<i>Subtotal Non-Personnel</i>	<i>(48,833,031)</i>	<i>(17,751,082)</i>	<i>(41,623,030)</i>	<i>(23,346,078)</i>	<i>(61,147,284)</i>	<i>(10,194,628)</i>	<i>(5,233,328)</i>	<i>(11,612,200)</i>	<i>(8,792,187)</i>	<i>42,752,955</i>	<i>(851,144,642)</i>
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 Contrs & 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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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
<i>% of Operating Budget</i>	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)
<i>% of Operating Budget</i>	-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
<i>% of Operating Budget</i>	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

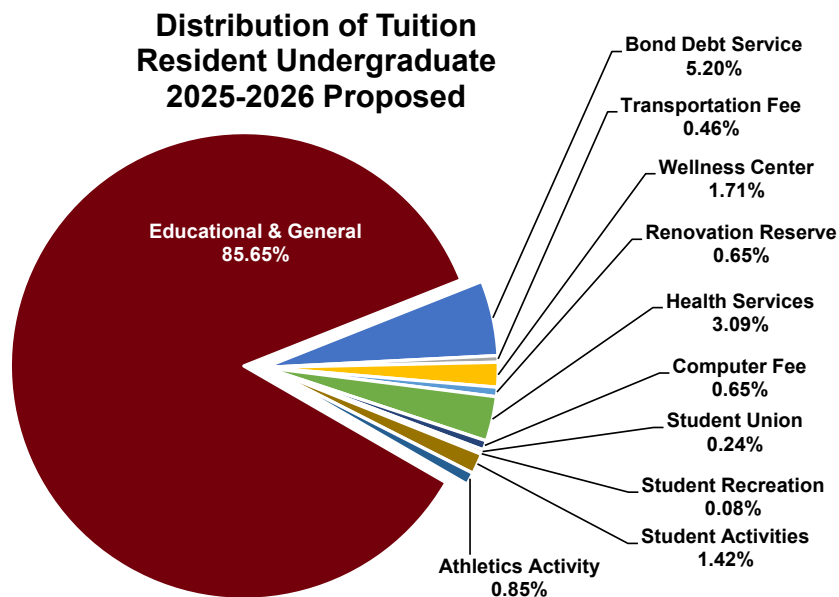
PROPOSED BUDGET for FISCAL YEAR 2025-2026

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

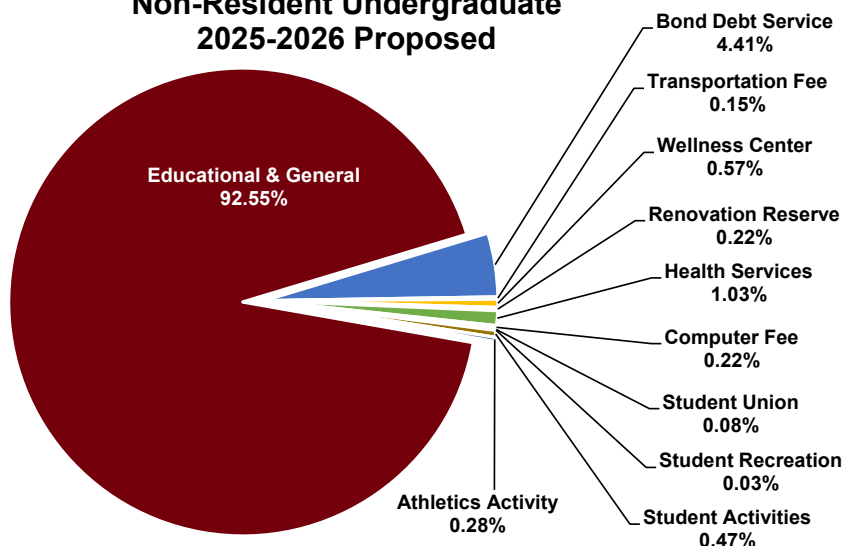
	CURRENT 2024-25	DOLLAR CHANGE	PROPOSED 2025-26
Required Tuition			
Resident Undergraduate Distribution of Tuition			
-Educational & General	\$ 5,262.50	\$ -	\$ 5,262.50
-Bond Debt Service	319.50	-	319.50
-Transportation Fee	28.00	-	28.00
-Wellness Center	105.00	-	105.00
-Maintenance Reserve	40.00	-	40.00
-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		
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 - LIFEGUARD 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 - PER CREDIT HOUR			750.00		750.00
PUBLIC SAFETY EXECUTIVE LEADERSHIP MASTERS & CERTIFICATE PROGRAM - NONRESIDENT - PER CREDIT HOUR			850.00		850.00
PUBLIC SAFETY EXECUTIVE LEADERSHIP MASTERS & CERTIFICATE PROGRAM - NONRESIDENT - OFF-SITE - PER CREDIT HOUR			980.00		980.00
PUBLIC SAFETY EXECUTIVE LEADERSHIP, MSL AND CERTIFICATE PROGRAM FEE - PER ACADEMIC YEAR			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		

FEE DESCRIPTION	NOTES	FULL-TIME (1)		PART-TIME (1)	
		CURRENT 2024-25	PROPOSED 2025-26	CURRENT 2024-25	PROPOSED 2025-26
INSTRUMENT RESOURCE FACILITY LAB SUPPORT FEE (ALL SECTIONS MCBA 740, 741, 742 AND 743)		250.00	250.00		
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 graduate students (9 hours or more), graduate assistants, international students, and students in the School of Medicine graduate programs; 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

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

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

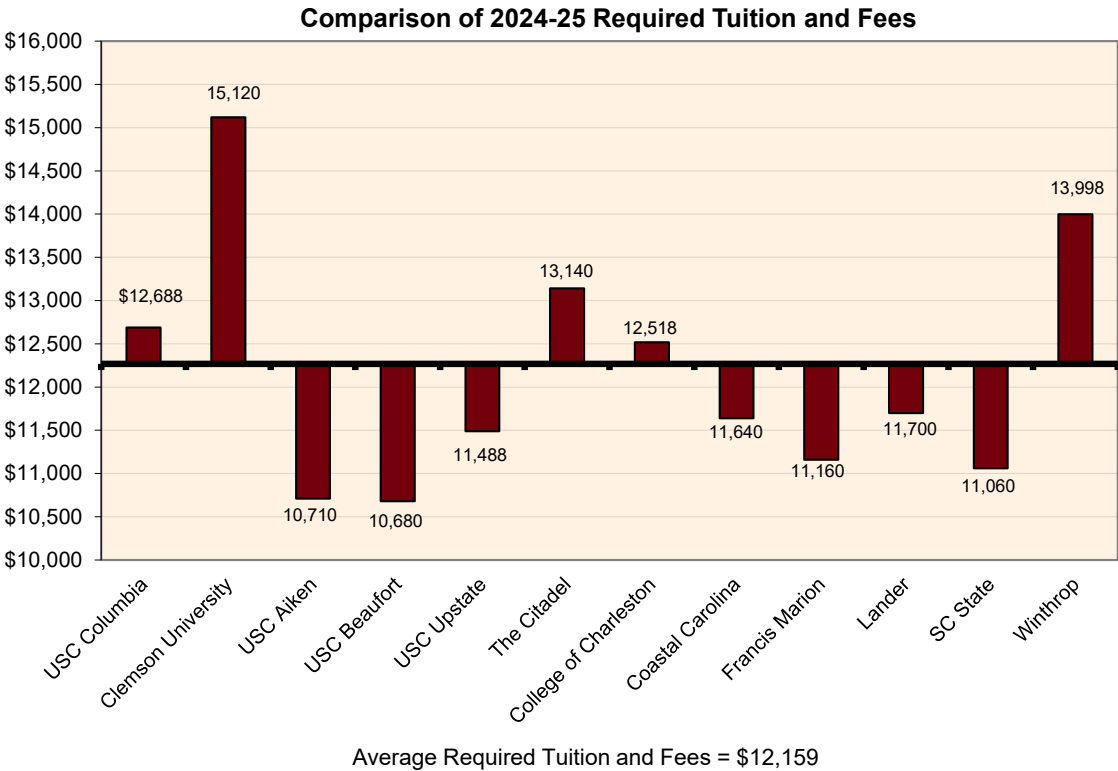
2025-2026

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
Total Students:				
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%
Total Students:				
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%
Full-Time Equivalent Students:				
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
Grant Expenditures by Purpose:				
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
Revenue:				
Budget Transfers	0	0	0	0
Direct Tuition	58,542,434	30,607,834	0	89,150,268
Undergraduate Tuition - Resident	150,185,747	0	0	150,185,747
Undergraduate Tuition - Non-Resident	236,874,472	0	0	236,874,472
Graduate	67,360,411	0	0	67,360,411
<i>Total Tuition</i>	512,963,064	30,607,834	0	543,570,898
Tuition Discounting	135,000,000	0	0	135,000,000
Total Fees	44,698,592	20,302,469	195,000	65,196,061
General State Appropriations	0	0	0	0
Direct State Appropriations	264,053,991	1,085,000	2,926,965	268,065,956
Indirect Cost Recovery (IDC) Revenue	310,000	33,334,063	0	33,644,063
Grants, Contracts & Gifts	1,145,174	23,742,370	306,108,745	330,996,289
Sales, Services & Other	12,229,190	240,213,219	4,107,404	256,549,813
Total Revenue	970,400,011	349,284,955	313,338,114	1,633,023,080
Direct Expenses:				
Salaries and Wages	(403,150,064)	(102,240,495)	(82,956,483)	(588,347,042)
Fringe Benefits	(151,028,233)	(31,633,923)	(22,568,712)	(205,230,868)
<i>Subtotal Personnel</i>	<i>(554,178,297)</i>	<i>(133,874,418)</i>	<i>(105,525,195)</i>	<i>(793,577,910)</i>
Services	(63,683,373)	(62,369,599)	(38,772,617)	(164,825,589)
Travel	(5,749,130)	(3,724,633)	(4,999,785)	(14,473,548)
Utilities	(23,761,970)	(13,854,120)	(4,608)	(37,620,698)
Supplies	(22,752,740)	(20,624,923)	(8,648,623)	(52,026,286)
Tuition Discounting Costs	(135,000,000)	0	0	(135,000,000)
Rents, Fixed Charges and Equipment	(28,962,914)	(31,037,499)	(38,593,162)	(98,593,575)
Scholarships	(23,428,793)	(29,893,164)	(87,013,499)	(140,335,456)
Contingencies	(182,486,746)	(7,137,521)	(7,514,932)	(197,139,199)
Renovations	(20,678)	(470,000)	(20,781)	(511,459)
Debt Service	(30,000)	(245,000)	0	(275,000)
Other Strategic Contributions	0	(4,254,671)	0	(4,254,671)
Depreciation Expense	0	0	0	0
Other Charges	(428,148)	(35,147,159)	(30,516,228)	(66,091,535)
<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>
Total Direct Expenses	(1,040,482,789)	(342,632,707)	(321,609,430)	(1,704,724,926)
Contras & Transfers:				
Contras & Recoveries	46,030,164	26,287,376	162,811	72,480,351
Net Transfers	24,052,614	(32,333,990)	8,108,505	(172,871)
Total Contras & Transfers	70,082,778	(6,046,614)	8,271,316	72,307,480
Margin (Change in Fund Balance) Prior to Support Unit Allocations	0	605,634	0	605,634
Support Unit Allocations	0	0	0	0
Margin (Change in Fund Balance) After Support Unit Allocations	0	605,634	0	605,634
Model Allocations:				
Legacy Model Adjustment	0	0	0	0
Participation Fee Payment	(128,231,051)	0	0	(128,231,051)
Subvention	96,332,261	0	0	96,332,261
<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>
Strategic Initiative Funding	31,898,790	0	0	31,898,790
Total Model Allocations	0	0	0	0
Margin (Change in Fund Balance) After Model Allocations	0	605,634	0	605,634
Expense Budget Net (Increase) / Decrease	0	0	0	0
Margin (Change in Fund Balance)	0	605,634	0	605,634

A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
(0)	0	0	(0)	0.00%
71,746,813	40,030,054	0	111,776,867	25.38%
157,872,975	0	0	157,872,975	5.12%
251,682,627	0	0	251,682,627	6.25%
69,337,882	0	0	69,337,882	2.94%
550,640,297	40,030,054	0	590,670,351	8.66%
135,000,000	0	0	135,000,000	0.00%
45,674,100	21,575,471	195,000	67,444,571	3.45%
228,145,099	0	0	228,145,099	0.00%
66,212,759	5,585,000	20,803,554	92,601,313	-65.46%
9,545,886	26,779,801	0	36,325,687	7.97%
1,171,631	27,147,984	345,273,271	373,592,886	12.87%
13,716,205	264,710,444	3,654,366	282,081,015	9.95%
1,050,105,977	385,828,754	369,926,191	1,805,860,922	10.58%
(446,718,429)	(112,480,476)	(89,577,264)	(648,776,169)	10.27%
(159,505,613)	(34,561,597)	(23,531,626)	(217,598,836)	6.03%
<i>(606,224,042)</i>	<i>(147,042,073)</i>	<i>(113,108,890)</i>	<i>(866,375,005)</i>	<i>9.17%</i>
(78,554,570)	(80,069,566)	(44,242,445)	(202,866,581)	23.08%
(5,563,450)	(3,979,951)	(3,795,234)	(13,338,635)	-7.84%
(25,205,656)	(13,068,083)	(2,880)	(38,276,619)	1.74%
(24,681,532)	(21,181,078)	(10,381,049)	(56,243,659)	8.11%
(135,000,000)	0	0	(135,000,000)	0.00%
(32,995,789)	(31,304,989)	(62,162,092)	(126,462,870)	28.27%
(29,784,903)	(34,181,150)	(85,677,966)	(149,644,019)	6.63%
(96,570,350)	(8,222,174)	(22,559,988)	(127,352,512)	-35.40%
(20,678)	0	90	(20,588)	-95.97%
(30,000)	0	0	(30,000)	-89.09%
(275,054)	(4,254,671)	0	(4,529,725)	6.46%
0	0	0	0	0.00%
(427,448)	(36,608,522)	(34,413,470)	(71,449,440)	8.11%
<i>(429,109,430)</i>	<i>(232,870,184)</i>	<i>(263,235,034)</i>	<i>(925,214,648)</i>	<i>1.54%</i>
(1,035,333,472)	(379,912,257)	(376,343,924)	(1,791,589,653)	5.10%
42,549,662	29,865,940	162,811	72,578,413	0.14%
1,020,969	(34,936,303)	6,254,922	(27,660,412)	-15900.61%
43,570,631	(5,070,363)	6,417,733	44,918,001	-37.88%
58,343,136	846,134	0	59,189,270	9673.11%
0	0	0	0	0.00%
58,343,136	846,134	0	59,189,270	9673.11%
0	0	0	0	0.00%
(136,561,657)	0	0	(136,561,657)	6.50%
102,145,854	0	0	102,145,854	6.03%
(34,415,803)	0	0	(34,415,803)	-7.89%
34,415,803	0	0	34,415,803	7.89%
0	0	0	0	0.00%
58,343,136	846,134	0	59,189,270	9673.11%
(58,343,136)	0	0	(58,343,136)	0.00%
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)	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 Support Unit 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%

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	868,402	0	0	868,402	2,548,582	0	0	2,548,582	193.48%
Direct Tuition	13,100,000	0	0	13,100,000	13,555,000	0	0	13,555,000	3.47%
Undergraduate Tuition - Resident	76,661,339	0	0	76,661,339	81,189,045	0	0	81,189,045	5.91%
Undergraduate Tuition - Non-Resident	105,617,403	0	0	105,617,403	112,384,410	0	0	112,384,410	6.41%
Graduate	5,600,000	0	0	5,600,000	6,278,486	0	0	6,278,486	12.12%
Total Tuition	200,978,742	0	0	200,978,742	213,406,942	0	0	213,406,942	6.18%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	7,611,580	0	0	7,611,580	8,000,000	0	0	8,000,000	5.10%
General State Appropriations	67,668,536	0	0	67,668,536	67,201,072	0	0	67,201,072	-0.69%
Direct State Appropriations	0	0	116,901	116,901	379,490	0	1,116,901	1,496,391	1180.05%
Indirect Cost Recovery (IDC) Revenue	3,964,615	3,500,000	0	7,464,615	3,964,615	4,500,000	0	8,464,615	13.40%
Grants, Contracts & Gifts	375,886	357,990	39,475,855	40,209,731	375,886	357,990	39,475,855	40,209,731	0.00%
Sales, Services & Other	2,374	1,240,800	250,000	1,493,174	2,374	1,290,800	250,000	1,543,174	3.35%
Total Revenue	281,470,135	5,098,790	39,842,756	326,411,681	295,878,961	6,148,790	40,842,756	342,870,507	5.04%
Direct Expenses:									
Salaries and Wages	(83,703,571)	(3,151,505)	(14,372,440)	(101,227,516)	(99,020,864)	(3,151,505)	(14,372,440)	(116,544,809)	15.13%
Fringe Benefits	(36,710,537)	(512,673)	(3,802,139)	(41,025,349)	(37,456,513)	(512,673)	(3,802,139)	(41,771,325)	1.82%
Subtotal Personnel	(120,414,108)	(3,664,178)	(18,174,579)	(142,252,865)	(136,477,377)	(3,664,178)	(18,174,579)	(158,316,134)	11.29%
Services	(1,801,894)	(1,384,909)	(5,678,081)	(8,864,884)	(403,046)	(1,868,677)	(6,678,081)	(8,949,804)	0.96%
Travel	(817,695)	(570,153)	(935,124)	(2,322,972)	(211,860)	(620,153)	(935,124)	(1,767,137)	-23.93%
Utilities	0	(5,321)	(1,880)	(7,201)	0	(5,321)	(1,880)	(7,201)	0.00%
Supplies	(6,590,315)	(1,475,377)	(4,615,818)	(12,681,510)	(9,168,996)	(1,475,377)	(4,615,818)	(15,260,191)	20.33%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(547,891)	(905,768)	(4,419,303)	(5,872,962)	(353,353)	(905,768)	(4,419,303)	(5,678,424)	-3.31%
Scholarships	(1,300,744)	(132,600)	0	(1,433,344)	(6,435,595)	(132,600)	0	(6,568,195)	358.24%
Contingencies	(15,463,080)	0	0	(15,463,080)	1,494,378	(516,232)	0	978,146	-106.33%
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	(6,030,715)	(6,030,715)	0	0	(6,030,715)	(6,030,715)	0.00%
Subtotal Non-Personnel	(26,521,619)	(4,474,128)	(21,680,921)	(52,676,668)	(15,078,472)	(5,524,128)	(22,680,921)	(43,283,521)	-17.83%
Total Direct Expenses	(146,935,727)	(8,138,306)	(39,855,500)	(194,929,533)	(151,555,849)	(9,188,306)	(40,855,500)	(201,599,655)	3.42%
Contras & Transfers:									
Contras & Recoveries	1,300,000	700,000	12,744	2,012,744	1,200,000	700,000	12,744	1,912,744	-4.97%
Net Transfers	34,272	2,339,516	0	2,373,788	1,534,272	2,339,516	0	3,873,788	63.19%
Total Contras & Transfers	1,334,272	3,039,516	12,744	4,386,532	2,734,272	3,039,516	12,744	5,786,532	31.92%
Margin (Change in Fund Balance) Prior to Support Unit Allocations	135,868,680	0	0	135,868,680	147,057,384	0	0	147,057,384	8.23%
Support Unit Allocations	(111,074,337)	0	0	(111,074,337)	(116,196,691)	0	0	(116,196,691)	4.61%
Margin (Change in Fund Balance) After Support Unit Allocations	24,794,343	0	0	24,794,343	30,860,693	0	0	30,860,693	24.47%
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(46,595,651)	0	0	(46,595,651)	(48,781,455)	0	0	(48,781,455)	4.69%
Subvention	21,303,756	0	0	21,303,756	19,766,075	0	0	19,766,075	-7.22%
Net Funding From / (To) Other Academic Units	(25,291,895)	0	0	(25,291,895)	(29,015,380)	0	0	(29,015,380)	-14.72%
Strategic Initiative Funding	497,552	0	0	497,552	1,336,741	0	0	1,336,741	168.66%
Total Model Allocations	(24,794,343)	0	0	(24,794,343)	(27,678,639)	0	0	(27,678,639)	-11.63%
Margin (Change in Fund Balance) After Model Allocations	0	0	0	0	3,182,054	0	0	3,182,054	0.00%
Expense Budget Net (Increase) / Decrease	0	0	0	0	(3,182,054)	0	0	(3,182,054)	0.00%
Margin (Change in Fund Balance)	0	0	0	0	0	0	0	0	0.00%

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%
<i>Total Tuition</i>	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%
<i>Subtotal Personnel</i>	<i>(21,092,596)</i>	<i>(374,949)</i>	<i>(17,642,287)</i>	<i>(39,109,832)</i>	<i>(19,462,488)</i>	<i>(640,949)</i>	<i>(17,642,287)</i>	<i>(37,745,724)</i>	<i>-3.49%</i>
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%
<i>Subtotal Non-Personnel</i>	<i>(2,089,776)</i>	<i>(966,563)</i>	<i>(12,726,798)</i>	<i>(15,783,137)</i>	<i>(3,604,467)</i>	<i>(2,466,777)</i>	<i>(12,726,798)</i>	<i>(18,798,042)</i>	<i>19.10%</i>
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%
<i>Net Funding From / (To) Other Academic Units</i>	<i>6,866,531</i>	<i>0</i>	<i>0</i>	<i>6,866,531</i>	<i>2,297,010</i>	<i>0</i>	<i>0</i>	<i>2,297,010</i>	<i>-66.55%</i>
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%

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 Contras & 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%

FY2025-26 PROPOSED BUDGET

	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	137,797	0	0	137,797	274,139	0	0	274,139	98.94%
Direct Tuition	1,825,000	407,500	0	2,232,500	2,050,601	407,500	0	2,458,101	10.11%
Undergraduate Tuition - Resident	6,886,184	0	0	6,886,184	7,499,601	0	0	7,499,601	8.91%
Undergraduate Tuition - Non-Resident	11,049,126	0	0	11,049,126	12,054,431	0	0	12,054,431	9.10%
Graduate	3,205,536	0	0	3,205,536	3,292,918	0	0	3,292,918	2.73%
Total Tuition	22,965,846	407,500	0	23,373,346	24,897,551	407,500	0	25,305,051	8.26%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	1,500,000	15,000	0	1,515,000	1,500,000	15,000	0	1,515,000	0.00%
General State Appropriations	9,986,796	0	0	9,986,796	10,342,823	0	0	10,342,823	3.56%
Direct State Appropriations	0	0	0	0	0	0	0	0	0.00%
Indirect Cost Recovery (IDC) Revenue	27,322	87,088	0	114,410	27,322	87,088	0	114,410	0.00%
Grants, Contracts & Gifts	0	0	433,722	433,722	0	0	433,722	433,722	0.00%
Sales, Services & Other	20,000	16,712	185,891	222,603	20,000	16,712	185,891	222,603	0.00%
Total Revenue	34,637,761	526,300	619,613	35,783,674	37,061,835	526,300	619,613	38,207,748	6.77%
Direct Expenses:									
Salaries and Wages	(8,598,094)	(52,500)	(120,865)	(8,771,459)	(11,316,885)	(136,081)	(120,865)	(11,573,831)	31.95%
Fringe Benefits	(3,702,741)	(21,500)	(11,999)	(3,736,240)	(4,037,754)	(26,684)	(11,999)	(4,076,437)	9.11%
Subtotal Personnel	(12,300,835)	(74,000)	(132,864)	(12,507,699)	(15,354,640)	(162,765)	(132,864)	(15,650,269)	25.13%
Services	(1,096,698)	(395,000)	(25,625)	(1,517,323)	(1,103,198)	(395,000)	(25,625)	(1,523,823)	0.43%
Travel	(209,381)	(5,000)	(22,864)	(237,245)	(293,585)	(177,478)	(22,864)	(493,927)	108.19%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(123,125)	(12,300)	(25,596)	(161,021)	(342,716)	(103,363)	(25,596)	(471,675)	192.93%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(58,080)	0	(251,533)	(309,613)	(187,558)	0	(251,533)	(439,091)	41.82%
Scholarships	(232,400)	0	0	(232,400)	(232,400)	0	0	(232,400)	0.00%
Contingencies	(2,816,593)	(80,000)	0	(2,896,593)	344,742	(80,000)	0	264,742	-109.14%
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	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	(5,500)	0	(31,820)	(37,320)	(5,500)	0	(31,820)	(37,320)	0.00%
Subtotal Non-Personnel	(4,541,777)	(492,300)	(357,438)	(5,391,515)	(1,820,215)	(755,841)	(357,438)	(2,933,494)	-45.59%
Total Direct Expenses	(16,842,612)	(566,300)	(490,302)	(17,899,214)	(17,174,855)	(918,606)	(490,302)	(18,583,763)	3.82%
Contras & Transfers:									
Contras & Recoveries	25,000	0	0	25,000	25,000	0	0	25,000	0.00%
Net Transfers	132,003	40,000	(129,311)	42,692	132,003	392,306	(129,311)	394,998	825.23%
Total Contras & Transfers	157,003	40,000	(129,311)	67,692	157,003	392,306	(129,311)	419,998	520.45%
Margin (Change in Fund Balance) Prior to Support Unit Allocations	17,952,152	0	0	17,952,152	20,043,984	0	0	20,043,984	11.65%
Support Unit Allocations	(12,646,860)	0	0	(12,646,860)	(13,731,351)	0	0	(13,731,351)	8.58%
Margin (Change in Fund Balance) After Support Unit Allocations	5,305,292	0	0	5,305,292	6,312,632	0	0	6,312,632	18.99%
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(5,629,892)	0	0	(5,629,892)	(6,014,231)	0	0	(6,014,231)	6.83%
Subvention	0	0	0	0	1,184,011	0	0	1,184,011	0.00%
Net Funding From / (To) Other Academic Units	(5,629,892)	0	0	(5,629,892)	(4,830,220)	0	0	(4,830,220)	14.20%
Strategic Initiative Funding	324,600	0	0	324,600	371,756	0	0	371,756	14.53%
Total Model Allocations	(5,305,292)	0	0	(5,305,292)	(4,458,464)	0	0	(4,458,464)	15.96%
Margin (Change in Fund Balance) After Model Allocations	0	0	0	0	1,854,168	0	0	1,854,168	0.00%
Expense Budget Net (Increase) / Decrease	0	0	0	0	(1,854,168)	0	0	(1,854,168)	0.00%
Margin (Change in Fund Balance)	0	0	0	0	0	0	0	0	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				
	A Funds	Other Unrestricted	Restricted	Total
Revenue:				
Budget Transfers	979,692	0	0	979,692
Direct Tuition	1,200,000	0	0	1,200,000
Undergraduate Tuition - Resident	605,934	0	0	605,934
Undergraduate Tuition - Non-Resident	624,116	0	0	624,116
Graduate	9,157,752	0	0	9,157,752
<i>Total Tuition</i>	11,587,802	0	0	11,587,802
Tuition Discounting	0	0	0	0
Total Fees	408,200	0	0	408,200
General State Appropriations	8,275,987	0	0	8,275,987
Direct State Appropriations	701,763	0	0	701,763
Indirect Cost Recovery (IDC) Revenue	875,021	1,000,000	0	1,875,021
Grants, Contracts & Gifts	0	0	6,109,889	6,109,889
Sales, Services & Other	104,000	110,805	0	214,805
Total Revenue	22,932,465	1,110,805	6,109,889	30,153,159
Direct Expenses:				
Salaries and Wages	(8,189,164)	(576,990)	(2,946,035)	(11,712,189)
Fringe Benefits	(2,580,391)	(168,632)	(690,334)	(3,439,357)
<i>Subtotal Personnel</i>	<i>(10,769,555)</i>	<i>(745,622)</i>	<i>(3,636,369)</i>	<i>(15,151,546)</i>
Services	(295,604)	(265,627)	(127,996)	(689,227)
Travel	(188,300)	(69,500)	(54,918)	(312,718)
Utilities	0	0	0	0
Supplies	(359,740)	(304,881)	(611,189)	(1,275,810)
Tuition Discounting Costs	0	0	0	0
Rents, Fixed Charges and Equipment	(215,559)	(340,754)	(471,002)	(1,027,315)
Scholarships	(94,122)	(35,000)	(150,000)	(279,122)
Contingencies	(1,550,889)	0	0	(1,550,889)
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	(1,054,857)	(1,054,857)
<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>
Total Direct Expenses	(13,473,769)	(1,761,384)	(6,106,331)	(21,341,484)
Contras & Transfers:				
Contras & Recoveries	0	0	(3,558)	(3,558)
Net Transfers	1,458,192	613,528	0	2,071,720
Total Contras & Transfers	1,458,192	613,528	(3,558)	2,068,162
Margin (Change in Fund Balance)				
Prior to Support Unit Allocations	10,916,888	(37,051)	0	10,879,837
Support Unit Allocations	(11,104,422)	0	0	(11,104,422)
Margin (Change in Fund Balance)				
After Support Unit Allocations	(187,534)	(37,051)	0	(224,585)
Model Allocations:				
Legacy Model Adjustment	0	0	0	0
Participation Fee Payment	(3,688,208)	0	0	(3,688,208)
Subvention	3,745,742	0	0	3,745,742
<i>Net Funding From / (To) Other Academic Units</i>	<i>57,534</i>	<i>0</i>	<i>0</i>	<i>57,534</i>
Strategic Initiative Funding	130,000	0	0	130,000
Total Model Allocations	187,534	0	0	187,534
Margin (Change in Fund Balance)				
After Model Allocations	0	(37,051)	0	(37,051)
Expense Budget Net (Increase) / Decrease	0	0	0	0
Margin (Change in Fund Balance)	0	(37,051)	0	(37,051)

FY2025-26 PROPOSED BUDGET					% Change in Budget
A Funds	Other Unrestricted	Restricted	Total		
255,319	0	0	255,319		-73.94%
981,040	0	0	981,040		-18.25%
647,699	0	0	647,699		6.89%
671,687	0	0	671,687		7.62%
8,828,754	0	0	8,828,754		-3.59%
11,129,180	0	0	11,129,180		-3.96%
0	0	0	0		0.00%
408,200	0	0	408,200		0.00%
7,921,217	0	0	7,921,217		-4.29%
5,351,763	0	0	5,351,763		662.62%
875,021	724,979	0	1,600,000		-14.67%
0	283,000	6,109,889	6,392,889		4.63%
104,000	428,217	0	532,217		147.77%
26,044,700	1,436,196	6,109,889	33,590,785		11.40%
(8,565,650)	(638,402)	(2,920,924)	(12,124,976)		3.52%
(2,495,984)	(148,632)	(715,445)	(3,360,061)		-2.31%
<i>(11,061,634)</i>	<i>(787,034)</i>	<i>(3,636,369)</i>	<i>(15,485,037)</i>		<i>2.20%</i>
(315,334)	(247,950)	(127,996)	(691,280)		0.30%
(251,220)	(30,500)	(54,918)	(336,638)		7.65%
(500)	0	0	(500)		0.00%
(260,880)	(130,888)	(611,189)	(1,002,957)		-21.39%
0	0	0	0		0.00%
(108,359)	(52,500)	(471,002)	(631,861)		-38.49%
(86,500)	(40,000)	(150,000)	(276,500)		-0.94%
(573,038)	0	0	(573,038)		-63.05%
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	(1,054,857)	(1,054,857)		0.00%
<i>(1,595,831)</i>	<i>(501,838)</i>	<i>(2,469,962)</i>	<i>(4,567,631)</i>		<i>-26.21%</i>
(12,657,465)	(1,288,872)	(6,106,331)	(20,052,668)		-6.04%
0	20,000	(3,558)	16,442		562.11%
1,108,506	(204,375)	0	904,131		-56.36%
1,108,506	(184,375)	(3,558)	920,573		-55.49%
14,495,741	(37,051)	0	14,458,690		32.89%
(9,983,353)	0	0	(9,983,353)		-10.10%
4,512,387	(37,051)	0	4,475,336		2092.71%
0	0	0	0		0.00%
(3,558,679)	0	0	(3,558,679)		-3.51%
4,414,023	0	0	4,414,023		17.84%
855,344	0	0	855,344		1386.68%
463,137	0	0	463,137		256.26%
1,318,481	0	0	1,318,481		603.06%
5,830,868	(37,051)	0	5,793,817		15737.41%
(5,830,868)	0	0	(5,830,868)		0.00%
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>	8,969,448	0	0	8,969,448	8,932,450	0	0	8,932,450	-0.41%
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>	<i>0</i>	<i>(17,279,315)</i>	<i>0</i>	<i>(17,279,315)</i>	<i>0</i>	<i>(17,538,400)</i>	<i>0</i>	<i>(17,538,400)</i>	<i>1.50%</i>
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>	<i>0</i>	<i>(42,122,111)</i>	<i>0</i>	<i>(42,122,111)</i>	<i>0</i>	<i>(37,585,431)</i>	<i>0</i>	<i>(37,585,431)</i>	<i>-10.77%</i>
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>	<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	(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>	<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	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%
<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	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%
<i>Subtotal Personnel</i>	<i>(413,616)</i>	<i>(507,956)</i>	<i>0</i>	<i>(921,572)</i>	<i>(523,282)</i>	<i>(572,960)</i>	<i>0</i>	<i>(1,096,242)</i>	<i>18.95%</i>
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%
<i>Subtotal Non-Personnel</i>	<i>0</i>	<i>(531,037)</i>	<i>0</i>	<i>(531,037)</i>	<i>28,391</i>	<i>(863,716)</i>	<i>0</i>	<i>(835,325)</i>	<i>57.30%</i>
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%
<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	28,391	0	0	28,391	0.00%

FY2025-26 PROPOSED BUDGET[illegible]

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%

	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in 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%

FY2024-25 ORIGINAL BUDGET

FY2025-26 PROPOSED BUDGET[illegible]

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%
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	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%
Subtotal Personnel	(9,685,264)	(1,896,790)	(313,277)	(11,895,331)	(10,253,042)	(1,425,823)	(313,277)	(11,992,142)	0.81%
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%
Subtotal Non-Personnel	(47,269,513)	(617,340)	(404,144)	(48,290,997)	(44,242,491)	(600,957)	(404,144)	(45,247,592)	-6.30%
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%
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	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[illegible]

Support Unit

Current Funds Summary

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

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 Contrs & 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%
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%
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%

CL009 - BOARD OF TRUSTEES

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		13,504	0	0	13,504	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	10,000	10,000		0	0	10,000	10,000	0.00%
Sales, Services & Other	0	0	0	0		0	0	0	0	0.00%
Total Revenue	0	0	10,000	10,000		13,504	0	10,000	23,504	135.04%
Direct Expenses:										
Salaries and Wages	(631,370)	0	0	(631,370)		(643,289)	0	0	(643,289)	1.89%
Fringe Benefits	(177,679)	0	0	(177,679)		(179,264)	0	0	(179,264)	0.89%
<i>Subtotal Personnel</i>	<i>(809,049)</i>	<i>0</i>	<i>0</i>	<i>(809,049)</i>		<i>(822,553)</i>	<i>0</i>	<i>0</i>	<i>(822,553)</i>	<i>1.67%</i>
Services	(46,900)	0	0	(46,900)		(46,900)	0	0	(46,900)	0.00%
Travel	(36,600)	0	0	(36,600)		(36,600)	0	0	(36,600)	0.00%
Utilities	0	0	0	0		0	0	0	0	0.00%
Supplies	(33,577)	0	0	(33,577)		(33,577)	0	0	(33,577)	0.00%
Tuition Discounting Costs	0	0	0	0		0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(12,980)	0	0	(12,980)		(12,980)	0	0	(12,980)	0.00%
Scholarships	0	0	(10,000)	(10,000)		0	0	(10,000)	(10,000)	0.00%
Contingencies	(80,961)	(9,520)	0	(90,481)		(80,961)	(9,520)	0	(90,481)	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>(211,018)</i>	<i>(9,520)</i>	<i>(10,000)</i>	<i>(230,538)</i>		<i>(211,018)</i>	<i>(9,520)</i>	<i>(10,000)</i>	<i>(230,538)</i>	<i>0.00%</i>
Total Direct Expenses	(1,020,067)	(9,520)	(10,000)	(1,039,587)		(1,033,571)	(9,520)	(10,000)	(1,053,091)	1.30%
Contras & Transfers:										
Contras & Recoveries	0	0	0	0		0	0	0	0	0.00%
Net Transfers	0	9,520	0	9,520		0	9,520	0	9,520	0.00%
Total Contras & Transfers	0	9,520	0	9,520		0	9,520	0	9,520	0.00%
Margin (Change in Fund Balance) Prior to Support Unit Allocations	(1,020,067)	0	0	(1,020,067)		(1,020,067)	0	0	(1,020,067)	0.00%
Support Unit Allocations	1,020,067	0	0	1,020,067		1,020,067	0	0	1,020,067	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%
<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	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%

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 Contras & 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%
Margin (Change in Fund Balance)	0	0	0	0	0	0	0	0	0.00%

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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	36,372	0	0	36,372	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	36,372	0	0	36,372	0.00%
Direct Expenses:									
Salaries and Wages	(1,273,349)	0	0	(1,273,349)	(1,306,348)	0	0	(1,306,348)	2.59%
Fringe Benefits	(487,748)	0	0	(487,748)	(477,356)	0	0	(477,356)	-2.13%
Subtotal Personnel	(1,761,097)	0	0	(1,761,097)	(1,783,704)	0	0	(1,783,704)	1.28%
Services	(26,295)	0	0	(26,295)	(30,330)	0	0	(30,330)	15.35%
Travel	(20,000)	0	0	(20,000)	(20,000)	0	0	(20,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(9,600)	0	0	(9,600)	(11,100)	0	0	(11,100)	15.63%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(16,485)	0	0	(16,485)	(24,715)	0	0	(24,715)	49.92%
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	(72,380)	0	0	(72,380)	(86,145)	0	0	(86,145)	19.02%
Total Direct Expenses	(1,833,477)	0	0	(1,833,477)	(1,869,849)	0	0	(1,869,849)	1.98%
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	(1,833,477)	0	0	(1,833,477)	(1,833,477)	0	0	(1,833,477)	0.00%
Support Unit Allocations	1,833,477	0	0	1,833,477	1,833,477	0	0	1,833,477	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%

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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%

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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>	12.29%
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>	0.80%
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%

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	52,460	0	0	52,460	0.00%
Direct Tuition	1,720,950	22,000	0	1,742,950	1,569,281	22,000	0	1,591,281	-8.70%
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%
Total Tuition	1,720,950	22,000	0	1,742,950	1,569,281	22,000	0	1,591,281	-8.70%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	243,400	0	0	243,400	208,200	0	0	208,200	-14.46%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	5,000,000	0	0	5,000,000	5,000,000	0	0	5,000,000	0.00%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	0	162,500	162,500	0	0	162,500	162,500	0.00%
Sales, Services & Other	4,000	0	0	4,000	2,000	0	0	2,000	-50.00%
Total Revenue	6,968,350	22,000	162,500	7,152,850	6,831,941	22,000	162,500	7,016,441	-1.91%
Direct Expenses:									
Salaries and Wages	(3,161,009)	0	(20,000)	(3,181,009)	(2,605,790)	0	(20,000)	(2,625,790)	-17.45%
Fringe Benefits	(1,075,202)	0	(5,000)	(1,080,202)	(1,025,905)	0	(5,000)	(1,030,905)	-4.56%
Subtotal Personnel	(4,236,211)	0	(25,000)	(4,261,211)	(3,631,695)	0	(25,000)	(3,656,695)	-14.19%
Services	(415,848)	0	0	(415,848)	(619,650)	0	0	(619,650)	49.01%
Travel	(41,000)	0	0	(41,000)	(62,900)	0	0	(62,900)	53.41%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(114,350)	(22,000)	0	(136,350)	(57,150)	(22,000)	0	(79,150)	-41.95%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(85,750)	0	0	(85,750)	(250,870)	0	0	(250,870)	192.56%
Scholarships	0	0	(137,500)	(137,500)	0	0	(137,500)	(137,500)	0.00%
Contingencies	145,000	0	0	145,000	(46,118)	0	0	(46,118)	131.81%
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	(511,948)	(22,000)	(137,500)	(671,448)	(1,036,688)	(22,000)	(137,500)	(1,196,188)	78.15%
Total Direct Expenses	(4,748,159)	(22,000)	(162,500)	(4,932,659)	(4,668,383)	(22,000)	(162,500)	(4,852,883)	-1.62%
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	(1,867,360)	0	0	(1,867,360)	(1,813,630)	0	0	(1,813,630)	2.88%
Total Contras & Transfers	(1,867,360)	0	0	(1,867,360)	(1,813,630)	0	0	(1,813,630)	2.88%
Margin (Change in Fund Balance) Prior to Support Unit Allocations	352,831	0	0	352,831	349,928	0	0	349,928	-0.82%
Support Unit Allocations	(352,831)	0	0	(352,831)	(459,928)	0	0	(459,928)	30.35%
Margin (Change in Fund Balance) After Support Unit Allocations	0	0	0	0	(110,000)	0	0	(110,000)	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	(110,000)	0	0	(110,000)	0.00%
Expense Budget Net (Increase) / Decrease	0	0	0	0	110,000	0	0	110,000	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	0	0	0	0	0.00%		
Direct Tuition	1,565,000	0	0	1,565,000	1,950,000	0	0	1,950,000	24.60%		
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	1,565,000	0	0	1,565,000	1,950,000	0	0	1,950,000	24.60%		
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	4,818,000	4,818,000	0	0	6,200,000	6,200,000	28.68%		
Sales, Services & Other	0	555,000	1,000,000	1,555,000	0	540,000	450,000	990,000	-36.33%		
Total Revenue	1,565,000	555,000	5,818,000	7,938,000	1,950,000	540,000	6,650,000	9,140,000	15.14%		
Direct Expenses:											
Salaries and Wages	0	0	0	0	0	0	0	0	0.00%		
Fringe Benefits	(1,200,000)	0	0	(1,200,000)	(1,200,000)	0	0	(1,200,000)	0.00%		
Subtotal Personnel	(1,200,000)	0	0	(1,200,000)	(1,200,000)	0	0	(1,200,000)	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	(17,709,976)	(7,960,000)	(5,843,000)	(31,512,976)	(19,629,976)	(7,945,000)	(5,843,000)	(33,417,976)	6.05%		
Contingencies	(1,920,000)	0	0	(1,920,000)	0	0	(807,000)	(807,000)	-57.97%		
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	(19,629,976)	(7,960,000)	(5,843,000)	(33,432,976)	(19,629,976)	(7,945,000)	(6,650,000)	(34,224,976)	2.37%		
Total Direct Expenses	(20,829,976)	(7,960,000)	(5,843,000)	(34,632,976)	(20,829,976)	(7,945,000)	(6,650,000)	(35,424,976)	2.29%		
Contras & Transfers:											
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%		
Net Transfers	(200,000)	7,405,000	25,000	7,230,000	(200,000)	7,405,000	0	7,205,000	-0.35%		
Total Contrs & Transfers	(200,000)	7,405,000	25,000	7,230,000	(200,000)	7,405,000	0	7,205,000	-0.35%		
Margin (Change in Fund Balance) Prior to Support Unit Allocations	(19,464,976)	0	0	(19,464,976)	(19,079,976)	0	0	(19,079,976)	1.98%		
Support Unit Allocations	19,464,976	0	0	19,464,976	19,464,976	0	0	19,464,976	0.00%		
Margin (Change in Fund Balance) After Support Unit Allocations	0	0	0	0	385,000	0	0	385,000	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	1,600,000	0	0	1,600,000	0.00%		
Total Model Allocations	0	0	0	0	1,600,000	0	0	1,600,000	0.00%		
Margin (Change in Fund Balance) After Model Allocations	0	0	0	0	1,985,000	0	0	1,985,000	0.00%		
Expense Budget Net (Increase) / Decrease	0	0	0	0	(1,985,000)	0	0	(1,985,000)	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		431,893	0	0	431,893	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	(2,090)	0	0	(2,090)		0	0	0	0	-100.00%
Grants, Contracts & Gifts	0	0	150,000	150,000		0	0	150,000	150,000	0.00%
Sales, Services & Other	1,397,000	24,077	525,000	1,946,077		1,331,000	24,077	525,000	1,880,077	-3.39%
Total Revenue	1,394,910	24,077	675,000	2,093,987		1,762,893	24,077	675,000	2,461,970	17.57%
Direct Expenses:										
Salaries and Wages	(13,233,549)	0	0	(13,233,549)		(13,467,391)	0	0	(13,467,391)	1.77%
Fringe Benefits	(4,766,844)	0	0	(4,766,844)		(5,135,010)	0	0	(5,135,010)	7.72%
Subtotal Personnel	(18,000,393)	0	0	(18,000,393)		(18,602,401)	0	0	(18,602,401)	3.34%
Services	(1,778,847)	(1,500)	0	(1,780,347)		(1,641,298)	(500)	0	(1,641,798)	-7.78%
Travel	(34,810)	(1,427)	0	(36,237)		(63,400)	(1,427)	0	(64,827)	78.90%
Utilities	0	0	0	0		0	0	0	0	0.00%
Supplies	(177,925)	(7,500)	0	(185,425)		(170,480)	(7,500)	0	(177,980)	-4.02%
Tuition Discounting Costs	0	0	0	0		0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(89,739)	(1,150)	0	(90,889)		(93,442)	(2,150)	0	(95,592)	5.17%
Scholarships	0	0	(150,000)	(150,000)		0	0	(150,000)	(150,000)	0.00%
Contingencies	(1,980,952)	(23,265)	0	(2,004,217)		(1,110,684)	(23,265)	0	(1,133,949)	-43.42%
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	(4,062,273)	(34,842)	(150,000)	(4,247,115)		(3,079,304)	(34,842)	(150,000)	(3,264,146)	-23.14%
Total Direct Expenses	(22,062,666)	(34,842)	(150,000)	(22,247,508)		(21,681,705)	(34,842)	(150,000)	(21,866,547)	-1.71%
Contras & Transfers:										
Contras & Recoveries	656,732	10,000	0	666,732		656,732	10,000	0	666,732	0.00%
Net Transfers	871,000	765	(525,000)	346,765		850,000	765	(525,000)	325,765	-6.06%
Total Contras & Transfers	1,527,732	10,765	(525,000)	1,013,497		1,506,732	10,765	(525,000)	992,497	-2.07%
Margin (Change in Fund Balance) Prior to Support Unit Allocations	(19,140,024)	0	0	(19,140,024)		(18,412,080)	0	0	(18,412,080)	3.80%
Support Unit Allocations	19,140,024	0	0	19,140,024		19,260,080	0	0	19,260,080	0.63%
Margin (Change in Fund Balance) After Support Unit Allocations	0	0	0	0		848,000	0	0	848,000	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		848,000	0	0	848,000	0.00%
Expense Budget Net (Increase) / Decrease	0	0	0	0		(848,000)	0	0	(848,000)	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	155,092	0	0	155,092	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	1,577	0	1,577	0	1,577	0	1,577	0.00%
Total Revenue	0	1,577	0	1,577	155,092	1,577	0	156,669	9834.59%
Direct Expenses:									
Salaries and Wages	(4,729,920)	0	0	(4,729,920)	(4,938,365)	0	0	(4,938,365)	4.41%
Fringe Benefits	(1,518,260)	0	0	(1,518,260)	(1,564,093)	0	0	(1,564,093)	3.02%
Subtotal Personnel	(6,248,180)	0	0	(6,248,180)	(6,502,459)	0	0	(6,502,459)	4.07%
Services	(768,315)	(1,500)	0	(769,815)	(768,728)	(500)	0	(769,228)	-0.08%
Travel	(810)	(1,427)	0	(2,237)	(3,600)	(1,427)	0	(5,027)	124.72%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(23,675)	(7,500)	0	(31,175)	(28,180)	(7,500)	0	(35,680)	14.45%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(50,389)	(1,150)	0	(51,539)	(43,494)	(2,150)	0	(45,644)	-11.44%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(310,780)	(765)	0	(311,545)	(729,118)	(765)	0	(729,883)	134.28%
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	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	(1,153,969)	(12,342)	0	(1,166,311)	(1,573,120)	(12,342)	0	(1,585,462)	35.94%
Total Direct Expenses	(7,402,149)	(12,342)	0	(7,414,491)	(8,075,579)	(12,342)	0	(8,087,921)	9.08%
Contras & Transfers:									
Contras & Recoveries	633,832	10,000	0	643,832	633,832	10,000	0	643,832	0.00%
Net Transfers	0	765	0	765	0	765	0	765	0.00%
Total Contras & Transfers	633,832	10,765	0	644,597	633,832	10,765	0	644,597	0.00%
Margin (Change in Fund Balance) Prior to Support Unit Allocations	(6,768,317)	0	0	(6,768,317)	(7,286,655)	0	0	(7,286,655)	-7.66%
Support Unit Allocations	6,768,317	0	0	6,768,317	8,036,655	0	0	8,036,655	18.74%
Margin (Change in Fund Balance) After Support Unit Allocations	0	0	0	0	750,000	0	0	750,000	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	750,000	0	0	750,000	0.00%
Expense Budget Net (Increase) / Decrease	0	0	0	0	(750,000)	0	0	(750,000)	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	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 Contras & 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**[illegible]

	Other				Other				% Change in
	A Funds	Unrestricted	Restricted	Total	A Funds	Unrestricted	Restricted	Total	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 Contrs & 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**[illegible]

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	310,000	310,000
Sales, Services & Other	0	204,553	0	204,553
Total Revenue	0	204,553	310,000	514,553
Direct Expenses:				
Salaries and Wages	(3,869,342)	(892,800)	0	(4,762,142)
Fringe Benefits	(1,583,744)	(374,280)	0	(1,958,024)
<i>Subtotal Personnel</i>	<i>(5,453,086)</i>	<i>(1,267,080)</i>	<i>0</i>	<i>(6,720,166)</i>
Services	(494,150)	(634,316)	0	(1,128,466)
Travel	(4,958)	(10,808)	0	(15,766)
Utilities	0	0	0	0
Supplies	(129,772)	(851,925)	0	(981,697)
Tuition Discounting Costs	0	0	0	0
Rents, Fixed Charges and Equipment	(190,775)	(739,776)	(310,000)	(1,240,551)
Scholarships	0	0	0	0
Contingencies	(70,000)	(3,825)	0	(73,825)
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>(889,655)</i>	<i>(2,240,650)</i>	<i>(310,000)</i>	<i>(3,440,305)</i>
Total Direct Expenses	(6,342,741)	(3,507,730)	(310,000)	(10,160,471)
Contras & Transfers:				
Contras & Recoveries	0	3,299,852	0	3,299,852
Net Transfers	0	3,325	0	3,325
Total Contras & Transfers	0	3,303,177	0	3,303,177
Margin (Change in Fund Balance) Prior to Support Unit Allocations	(6,342,741)	0	0	(6,342,741)
Support Unit Allocations	6,342,741	0	0	6,342,741
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

					% Change in Budget
A Funds	Other Unrestricted	Restricted		Total	
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**

	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	0	0	0	0	11,390	0	0	11,390	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	11,390	0	0	11,390	0.00%
Direct Expenses:									
Salaries and Wages	(438,933)	0	0	(438,933)	(461,102)	0	0	(461,102)	5.05%
Fringe Benefits	(114,612)	0	0	(114,612)	(145,234)	0	0	(145,234)	26.72%
Subtotal Personnel	(553,545)	0	0	(553,545)	(606,335)	0	0	(606,335)	9.54%
Services	(6,750)	0	0	(6,750)	(5,600)	0	0	(5,600)	-17.04%
Travel	(5,000)	0	0	(5,000)	(18,000)	0	0	(18,000)	260.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	(6,750)	0	0	(6,750)	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(66,353)	0	0	(66,353)	(6,353)	0	0	(6,353)	-90.43%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	(20,000)	0	(20,000)	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%
Subtotal Non-Personnel	(78,103)	(20,000)	0	(98,103)	(36,703)	0	0	(36,703)	-62.59%
Total Direct Expenses	(631,648)	(20,000)	0	(651,648)	(643,038)	0	0	(643,038)	-1.32%
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	20,000	0	20,000	0	0	0	0	-100.00%
Total Contras & Transfers	0	20,000	0	20,000	0	0	0	0	-100.00%
Margin (Change in Fund Balance) Prior to Support Unit Allocations	(631,648)	0	0	(631,648)	(631,648)	0	0	(631,648)	0.00%
Support Unit Allocations	631,648	0	0	631,648	631,648	0	0	631,648	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%

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**

Fall Enrollment¹	Fall 2022	Fall 2023	Fall 2024	YoY % Change
Total Students:				
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				
Full-Time Equivalent Students:				
Undergraduate	1,123	1,382	1,632	18.09%
Graduate	-	-	-	-
Total FTEs	1,123	1,382	1,632	18.09%

Degrees Awarded¹	FY 21-22	FY 22-23	FY 23-24	YoY % Change
Total Associate Degrees	175	166	170	2.41%

Grant Activity²	FY 21-22	FY 22-23	FY 23-24	YoY % Change
Grant Expenditures by Purpose:				
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%

Full-Time Ranked Faculty¹	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
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	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				
Unit Description	UG CH Instruction - Resident Total	UG CH Instruction - Resident Total	Average Proportional Share of Credit Hours - Instruction (%)	UG CH Record - Resident	UG CH Record - Resident	Average Proportional Share of Credit Hours - Record (%)	Proportional Share of Credit Hours - Instruction (\$)	Proportional Share of Credit Hours - School of Record (\$)	TOTAL
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
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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
	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
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	Executive Affairs	Facilities	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							
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)
College of Education	(1,431,230)	(2,506,080)	(6,728,692)	(2,715,571)	(2,132,049)	(1,836,727)	(1,192,946)
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)
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)
Joseph F. Rice School of Law	(481)	(1,145,373)	(4,156,944)	(1,277,796)	(4,145,968)	(1,019,299)	(316,231)
College of Information & Communications	(3,340,790)	(3,106,930)	(2,234,022)	(3,117,183)	(1,328,182)	(563,029)	(41,215)
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)
College of Nursing	(3,099,355)	(2,987,081)	(3,754,716)	(3,026,057)	(1,426,736)	(855,713)	(381,514)
College of Pharmacy	(601,737)	(1,335,256)	(3,343,083)	(1,402,123)	(1,945,905)	(857,391)	(497,859)
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)
School of Music	(608,282)	(739,428)	(2,010,755)	(756,440)	(2,312,200)	(469,336)	(996)
College of Social Work	(289,961)	(782,759)	(2,204,482)	(859,600)	(1,550,978)	(646,431)	(502,782)
TOTAL	(55,672,883)	(54,134,730)	(89,026,481)	(55,362,333)	(67,235,723)	(19,260,080)	(11,259,209)

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>
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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

FY2025-26 PROPOSED BUDGET

	Capital	Other	Financial Statement Activity	Total	Capital	Other	Financial Statement Activity	Total	% Change in Budget
Revenue:									
Direct Tuition	0	0	(170,000)	(170,000)	0	0	(170,000)	(170,000)	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	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	171,921	171,921	0.00%
Sales, Services & Other	0	0	0	0	0	0	(395)	(395)	0.00%
Total Revenue	0	0	(170,000)	(170,000)	0	0	1,526	1,526	-100.90%
Direct Expenses:									
Salaries and Wages	0	0	(11,044)	(11,044)	0	0	(9,434)	(9,434)	-14.58%
Fringe Benefits	0	0	(1,429)	(1,429)	0	0	(1,287)	(1,287)	-9.94%
<i>Subtotal Personnel</i>	<i>0</i>	<i>0</i>	<i>(12,473)</i>	<i>(12,473)</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	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	346	346	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	0	150,592	150,592	0	0	208,709	208,709	-38.59%
Scholarships	0	0	170,000	170,000	0	0	170,000	170,000	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	20,206	20,206	0	0	31,282	31,282	-54.82%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	(172,574)	(172,574)	0	0	(171,774)	(171,774)	-0.46%
Other Charges	0	0	0	0	0	0	0	0	0.00%
<i>Subtotal Non-Personnel</i>	<i>0</i>	<i>0</i>	<i>168,224</i>	<i>168,224</i>	<i>0</i>	<i>0</i>	<i>238,563</i>	<i>238,563</i>	<i>-41.81%</i>
Total Direct Expenses	0	0	155,751	155,751	0	0	227,842	227,842	-46.29%
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)	0	0	(14,249)	(14,249)	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

	Capital	Other	Financial Statement Activity	Total
Revenue:				
Direct Tuition	267,437	0	(11,600,000)	(11,332,563)
Tuition Discounting	0	0	0	0
Total Fees	0	0	0	0
General State Appropriations	0	0	0	0
Direct State Appropriations	11,500,000	0	0	11,500,000
Indirect Cost Recovery (IDC) Revenue	0	0	0	0
Grants, Contracts & Gifts	0	0	221,410	221,410
Sales, Services & Other	34,825	0	(69,533)	(34,708)
Total Revenue	11,802,262	0	(11,448,123)	354,139
Direct Expenses:				
Salaries and Wages	0	0	(12,628)	(12,628)
Fringe Benefits	0	0	(1,551,237)	(1,551,237)
<i>Subtotal Personnel</i>	<i>0</i>	<i>0</i>	<i>(1,563,865)</i>	<i>(1,563,865)</i>
Services	(131,298)	0	600	(130,698)
Travel	0	0	0	0
Utilities	0	0	0	0
Supplies	(22,183)	0	21,750	(433)
Tuition Discounting Costs	0	0	0	0
Rents, Fixed Charges and Equipment	(67,058)	0	315,303	248,245
Scholarships	0	0	11,600,000	11,600,000
Contingencies	0	0	0	0
Renovations	(8,626,946)	0	89,143	(8,537,803)
Debt Service	(181,883)	0	231,727	49,844
Other Strategic Contributions	0	0	0	0
Depreciation Expense	0	0	(2,077,100)	(2,077,100)
Other Charges	0	0	0	0
<i>Subtotal Non-Personnel</i>	<i>(9,029,368)</i>	<i>0</i>	<i>10,181,423</i>	<i>1,152,055</i>
Total Direct Expenses	(9,029,368)	0	8,617,558	(411,810)
Contras & Transfers:				
Contras & Recoveries	42,140	0	0	42,140
Net Transfers	213,921	0	(712,401)	(498,480)
Total Contras & Transfers	256,061	0	(712,401)	(456,340)
Margin (Change in Fund Balance)	3,028,955	0	(3,542,966)	(514,011)

FY2025-26 PROPOSED BUDGET

	Capital	Other	Financial Statement Activity	Total	% Change in Budget
	275,330	0	(11,600,000)	(11,324,670)	-0.07%
	0	0	0	0	0.00%
	0	0	0	0	0.00%
	0	0	0	0	0.00%
	9,250,000	0	0	9,250,000	-19.57%
	0	0	0	0	0.00%
	59,114	0	228,838	287,952	30.05%
	41,222	0	(21,872)	19,350	-155.75%
	9,625,666	0	(11,393,034)	(1,767,368)	-599.06%
	0	0	(8,211)	(8,211)	-34.98%
	0	0	(1,100,872)	(1,100,872)	-29.03%
	<i>0</i>	<i>0</i>	<i>(1,109,083)</i>	<i>(1,109,083)</i>	<i>-29.08%</i>
	(113,713)	0	3,359	(110,354)	-15.57%
	0	0	0	0	0.00%
	0	0	0	0	0.00%
	(28,578)	0	(7,377)	(35,955)	8203.70%
	0	0	0	0	0.00%
	(43,579)	0	409,339	365,760	-47.34%
	0	0	11,600,000	11,600,000	0.00%
	0	0	0	0	0.00%
	(6,938,668)	0	250,967	(6,687,701)	-21.67%
	(183,665)	0	222,346	38,681	22.40%
	0	0	0	0	0.00%
	0	0	(2,087,394)	(2,087,394)	0.50%
	0	0	0	0	0.00%
	<i>(7,308,203)</i>	<i>0</i>	<i>10,391,240</i>	<i>3,083,037</i>	<i>-167.61%</i>
	(7,308,203)	0	9,282,157	1,973,954	-579.34%
	25,284	0	0	25,284	-40.00%
	216,332	0	(649,208)	(432,876)	13.16%
	241,616	0	(649,208)	(407,592)	10.68%
	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%
<i>Subtotal Personnel</i>	<i>0</i>	<i>0</i>	<i>(432,908)</i>	<i>(432,908)</i>	<i>0</i>	<i>0</i>	<i>(353,241)</i>	<i>(353,241)</i>	<i>-18.40%</i>
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%
<i>Subtotal Non-Personnel</i>	<i>(152,362)</i>	<i>(12,896)</i>	<i>2,209,793</i>	<i>2,044,535</i>	<i>(406,983)</i>	<i>(10,717)</i>	<i>2,220,782</i>	<i>1,803,082</i>	<i>11.81%</i>
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 Contras & 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.

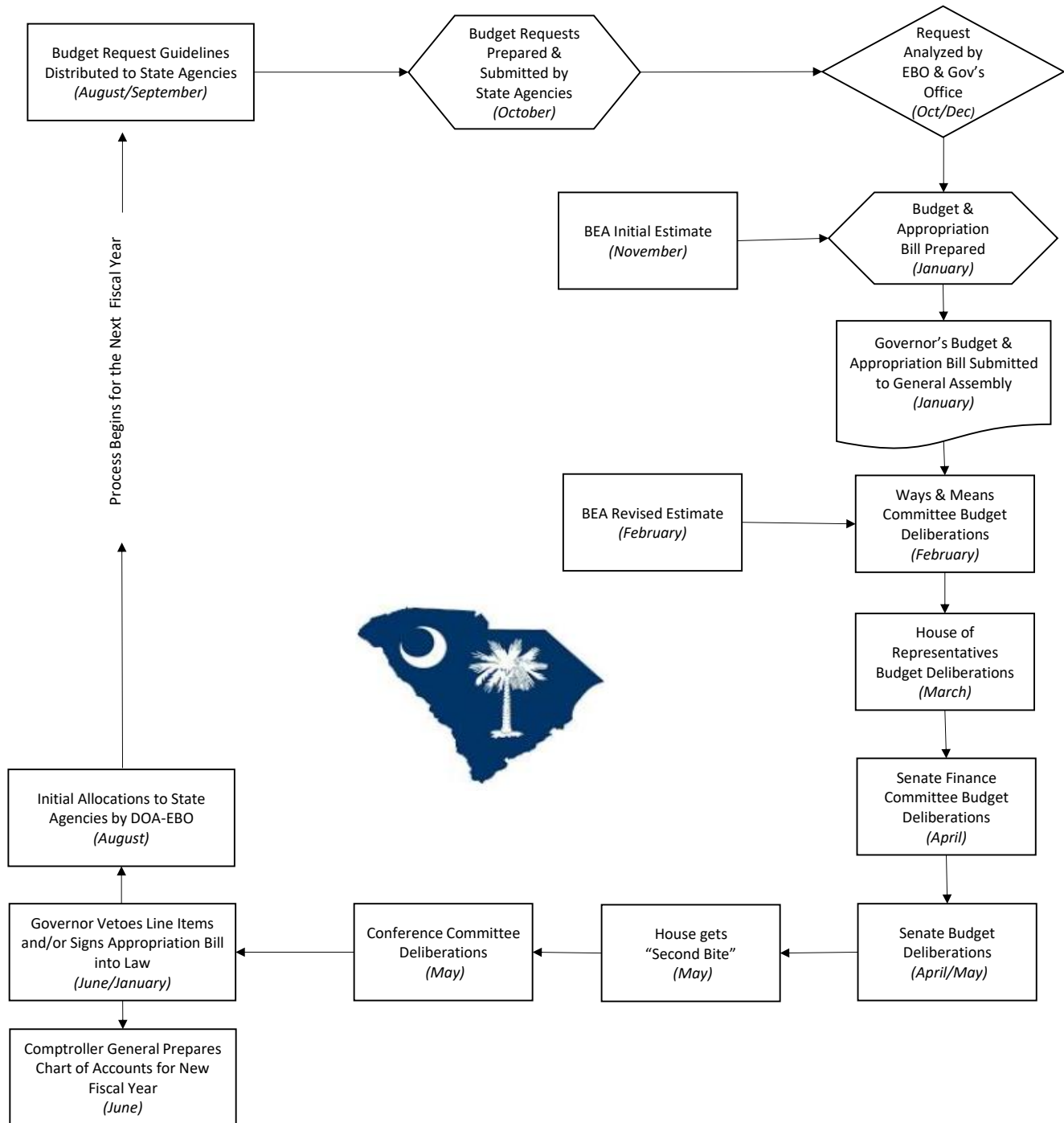
If, during the fiscal year, an agency projects expenses for federal and other funds in excess of estimates reflected in the detailed budget requests submitted to the state, an additional request to increase the authorized level of spending must be approved by the state before expending the additional 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