FY 2027
UNIVERSITY BUDGET

UNIVERSITY OF
South Carolina

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EXECUTIVE SUMMARY

The University of South Carolina System enters FY2027 from a position of financial strength, guided by a consistent approach to resource management. Operating expenditures are consistently maintained below recurring revenues. We maintain sufficient reserves to ensure operational continuity and to fund strategic commitments. We manage resident affordability in partnership with the State of South Carolina — a partnership that has produced eight consecutive years of frozen resident undergraduate tuition in Columbia and nine system-wide. Required cost increases are absorbed as a matter of course; the focus of this budget is on directing resources toward priorities that advance the institution's academic mission, student experience, and long-term competitiveness. The delegation of authority approved by this Board provides the flexibility necessary for leadership to act decisively as conditions evolve throughout the fiscal year.

Moody's Investors Service rates USC debt at Aa2 with a stable outlook. USC Columbia expects to begin FY2027 with unrestricted carryforward balances of an estimated $216 million in academic units and $522 million in administrative support units (of which approximately $174 million is available for the President's strategic one-time commitments). Restricted funds remain in balance, and auxiliary funds for bookstores, housing, parking, and student health continue to post positive gains.

Resident undergraduate tuition remains frozen — the eighth consecutive year in Columbia and the ninth system-wide. The Columbia undergraduate nonresident rate will increase by 3%. A new $150 per term required auxiliary fee for student union expansion will be assessed. Enrollment for FY2027 will continue to grow with exemplary retention rates and another strong freshman class.

The State of South Carolina continues its tuition mitigation strategy, begun in FY2020, in which the General Assembly appropriates annual recurring dollars sufficient to fund state-mandated cost increases. The state budget includes a 2.0% pay plan increase for FY2027. Columbia's tuition mitigation allocation for FY2027 is $7.2 million, with additional recurring and non-recurring state investments in targeted institutional priorities. System institution tuition mitigation allocations total approximately $4.5 million.

QUICK REFERENCE GUIDE

USC SYSTEM

The USC Columbia total current funds revenue budget comprises 77.0% of the total USC system budget. In FY2027, for the Columbia campus, tuition and fees account for 43.2% of the total budget with state appropriations providing 17.4% of funds. Overall total current funds revenue for the Columbia campus increases by 6.3% in FY2027. Columbia expenditures that directly impact the institutional mission of teaching, research, academic support activity, and public service are 72.8% of total expense at $1.398 billion.

Across the system, tuition and fees account for 40.7% of the total budget with state appropriations providing 21.3% of funds. The total current fund revenue budget increases by 8.2% at $188.2 million from FY2026 to FY2027. System wide expenditures that directly impact the institutional mission of teaching, research, academic support activity, and public service are 75.1% of total expenses at $1.852 billion. Total current funds expenditures for the system are proposed to increase by $166.7 million.

USC COLUMBIA

State Appropriations USC Columbia will receive tuition mitigation funding of $7,218,093 in recurring state funds. Among the additional $32.4M in direct recurring state support is $24.7M for Neurological Hospital operations, research, and clinical care. Non-recurring proviso and/or capital support for specific projects total $22.8M.

Salary & Fringe The state budget includes a 2.0% pay plan increase effective July 1, 2026.

Columbia Tuition Rates

	Proposed Full-Time Tuition per Semester	Increase/ (Decrease) FY2026 to FY2027
Undergraduate Resident	$ 6,144	$ 0
Undergraduate Non-Resident	$ 19,050	$ 556
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 FY26 Budget - July 1, 2025	Proposed FY27 Budget July 1, 2026*	Percent Change FY2026 to FY2027
Resources	$ 1,805,860,922	$ 1,919,782,848	6.3%
Expenditures	$ 1,805,014,788	$ 1,921,467,967	6.5%

*NOTE: “A” Fund carryforward is not budgeted until August 2026; therefore, amount is not included in FY27 Budget totals.

COMPREHENSIVE UNIVERSITIES AND REGIONAL PALMETTO COLLEGES

State Appropriations The state budget provides tuition mitigation funding to the three Comprehensive Universities and four Regional Palmetto Colleges as follows: USC Aiken $1,180,955; USC Beaufort $538,785; USC Upstate $1,598,970; USC Lancaster $320,000; USC Salkehatchie $205,997; USC Sumter $343,441; USC Union $304,237. Non-recurring support for specific projects, maintenance, and renovation at the Comprehensive Universities and Regional Palmetto Colleges totaled $38.2 million.

Tuition Rates

	Proposed Full-Time Resident Undergraduate Tuition per Semester	Increase/ (Decrease) FY2026 to FY2027
USC Aiken	$ 5,199	$ 0
USC Beaufort	$ 5,172	$ 0
USC Upstate	$ 5,604	$ 0
USC Regional Palmetto Colleges	$ 3,579	$ 0

DELEGATION OF AUTHORITY TO THE ADMINISTRATION OF THE UNIVERSITY

In approving this budget, the Board of Trustees recognizes that the amounts shown as revenue are estimates and are subject to change, and that the amounts shown for expenditures reflect 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 2026–2027 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;
- To review, authorize, and implement non-student and interdepartmental charges and rates, including charges for services, facilities use, and auxiliary activities (excluding tuition and Board-approved student fees), including interim establishment or adjustment of such fees as operationally necessary, with such actions to be reported periodically to the Board of Trustees for information; 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.

Trustee Direction — Athletics Financial Alignment

With the current budget proposal, the Trustees recognize the financial model supporting Intercollegiate Athletics continues to evolve rapidly. Consistent with existing delegated authority, the Trustees support the President, Director of Athletics, and Executive Vice President for Administration and Finance/Chief Financial Officer’s ongoing review and adjustment of Athletics finances to advance the Trustees’ goals of long-term sustainability, transparency, and alignment with the University’s academic and student success priorities. In furtherance of the Trustees' goals of financial sustainability and alignment with the University's academic mission, student-athlete compensation shall be funded solely through Athletics revenues, donor support, and other sources consistent with applicable NCAA and conference rules. The use of state appropriations, student tuition and fees, or restricted institutional funds for this purpose is expressly prohibited.

The Administration is expected to exercise sound judgment in making appropriate adjustments throughout the fiscal year and to provide periodic updates to highlight the impact of those actions. The President, Director of Athletics, and Executive Vice President for Administration and Finance/Chief Financial Officer should consult as appropriate with Trustee leadership as conditions warrant.

The Trustees retain authority over Athletics contracts and employment agreements except where such authority has been specifically delegated.

University of South Carolina System

Proposed Budget FY 2026-2027 Revenues	
Revenues	
Tuition and Fees	1,014,879,285
State Appropriations	530,045,708
Grants, Contracts, & Gifts	575,330,311
Sales, Service Educational & Other Sources	89,121,717
Sales & Service Auxiliary Enterprises	284,659,098
Total Revenues	2,494,036,119

Fall 2025 Headcount Enrollment

Includes undergraduate, graduate and professional students

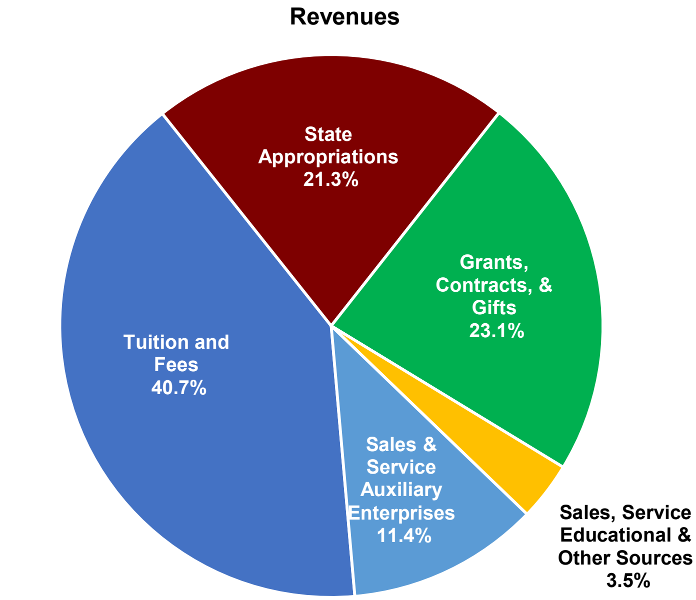
USC Columbia and Schools of Medicine	40,328
USC Aiken	4,231
USC Beaufort	2,249
USC Upstate	5,229
USC Lancaster	2,510
USC Salkehatchie	819
USC Sumter	1,911
USC Union	1,629
TOTAL	**58,906**

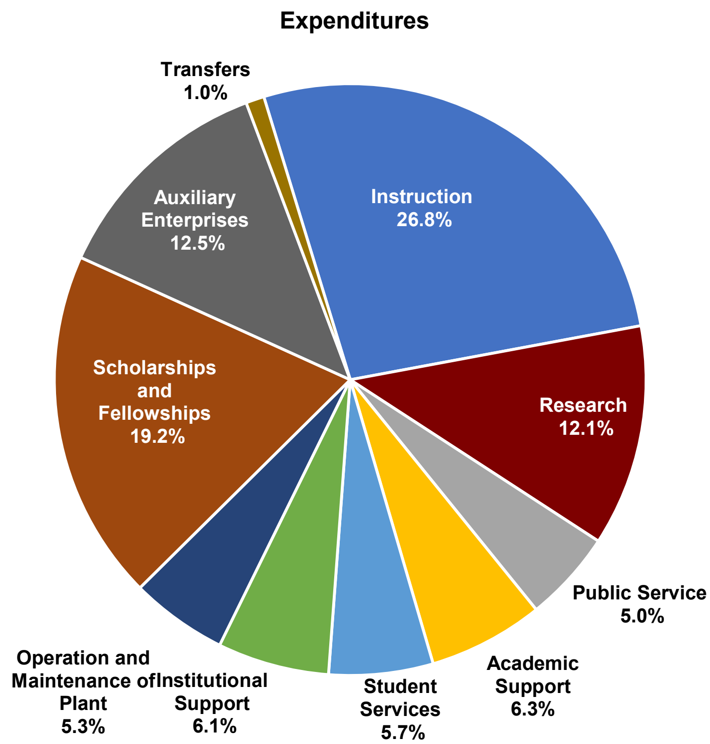
Proposed Budget FY 2026-2027 Expenditures	
Expenditures	
Instruction	661,537,892
Research	297,842,146
Public Service	122,761,202
Academic Support	156,591,049
Student Services	139,578,137
Institutional Support	152,013,336
Operation and Maintenance of Plant	131,023,062
Scholarships and Fellowships	473,922,261
Auxiliary Enterprises	307,661,080
Transfers	23,432,935
Total Expenditures	2,466,363,100

FTE Positions - FY2026[1]	
President	1
Classified (authorized)	3,959
Unclassified (authorized)	2,907
TOTAL	**6,866**

[1] Note: Final FY2027 FTE authorization levels were not published at time of budget completion.

Proposed Budget FY 2026-2027 Total Current Funds





USC System - State Appropriations Estimated Change for FY 2027	House Budget APPROPRIATIONS BILL RECURRING	NON-RECURRING BY LOTTERY, PROVISO AND/OR CAPITAL RESERVE
USC Columbia		
Tuition Mitigation (now SC First)	$ 7,218,093	
Carolina Internship Pilot Program	2,500,000	
Center for American Civic Leadership	1,500,000	
School of Law: New Programs	1,600,000	
Pay Plan Estimate	5,170,000	
Pharmacy Building on Health Sci Campus		$ 1,000,000
Information Technology Infrastructure and Security		5,000,000
SRNL Collaboration		5,000,000
Institute of Geopolitics, Innovation, and Global Competition		2,000,000
School of Medicine Columbia		
Tuition Mitigation (now SC First)	-	
Medical School Expansion	1,000,000	
Brain Health Investment	1,500,000	
Pay Plan Estimate	363,800	
School of Medicine Greenville		
Tuition Mitigation (now SC First)		
Neurological Hospital		
Neurological Hospital Operations	8,000,000	
USC Aiken		
Tuition Mitigation (now SC First)	1,180,955	
Pay Plan Estimate	364,000	
Penland Building Welcome Center		5,000,000
USC Beaufort		
Tuition Mitigation (now SC First)	538,785	
Pay Plan Estimate	254,800	
Convocation Center & Athletics Complex		1,000,000
USC Upstate		
Tuition Mitigation (now SC First)	1,598,970	
Pay Plan Estimate	494,000	
Convocation Center		6,500,000
Hospitality and Tourism Building		6,000,000
USC Lancaster		
Tuition Mitigation (now SC First)	320,000	
Pay Plan Estimate	117,800	
Security Call Box and Cameras		150,000
Maintenance, Renovation, and Replacement		1,000,000
USC Salkehatchie		
Tuition Mitigation (now SC First)	205,997	
Pay Plan Estimate	68,200	
Maintenance, Renovation, and Replacement		400,000
USC Sumter		
Tuition Mitigation (now SC First)	343,441	
Pay Plan Estimate	105,400	
Health, Wellness & Athletic Center		**5,000,000**
USC Union		
Tuition Mitigation (now SC First)	304,237	
Pay Plan Estimate	80,600	
Gymnasium/ Convocation/ Civic Center		**500,000**
TOTAL CHANGE IN STATE FUNDS	**34,829,078**	**38,550,000**

	TOTAL
E&G	27,810,478
Non-Recurring Funds - Capital Reserve, Proviso, etc.	38,550,000
Pay Plan Estimate	7,018,600
Total	73,379,078

USC System - State Appropriations Estimated Change for FY 2027	Senate Budget APPROPRIATIONS BILL RECURRING	NON-RECURRING BY LOTTERY, PROVISO AND/OR CAPITAL RESERVE
USC Columbia		
Tuition Mitigation	$ 7,218,093	
Center for American Civic Leadership	1,500,000	
Center for Civil Rights History & Research	200,000	
Pay Plan Estimate	5,170,000	
Pharmacy Building on Health Sci Campus		$ 15,000,000
Information Technology Infrastructure and Security		1
SRNL Collaboration		1
Institute of Geopolitics, Innovation, and Global Competition		500,000
School of Medicine Columbia		
Tuition Mitigation	-	
Pay Plan Estimate	363,800	
School of Medicine Greenville		
Tuition Mitigation	-	
Neurological Hospital		
Neurological Hospital Operations	5,500,000	
USC Aiken		
Tuition Mitigation	1,180,955	
Pay Plan Estimate	364,000	
Maintenance, Renovation & Replacement		7,000,000
Penland Building Welcome Center		1
USC Beaufort		
Tuition Mitigation	538,785	
Pay Plan Estimate	254,800	
Nursing Education and Simulation Ctr.		3,500,000
Maintenance, Renovation & Replacement		1,000,000
Convocation Center & Athletics Complex		1
USC Upstate		
Tuition Mitigation	1,598,970	
Pay Plan Estimate	494,000	
Nursing/Health Sciences Building		8,000,000
Convocation Center		1
Hospitality and Tourism Building		1
USC Lancaster		
Tuition Mitigation	320,000	
Pay Plan Estimate	117,800	
Security Call Box and Cameras		150,000
Maintenance, Renovation, and Replacement		1,500,000
USC Salkehatchie		
Tuition Mitigation	205,997	
Pay Plan Estimate	68,200	
Maintenance, Renovation, and Replacement		1,250,000
USC Sumter		
Tuition Mitigation	343,441	
Pay Plan Estimate	105,400	
Maintenance, Renovation, and Replacement		750,000
Health, Wellness & Athletic Center		1
USC Union		
Tuition Mitigation	304,237	
Pay Plan Estimate	80,600	
Maintenance, Renovation & Replacement		1,250,000
Historic Preservation- Dawkins House		800,000
Gymnasium/Convocation/Civic Center		1
TOTAL CHANGE IN STATE FUNDS	**25,929,078**	**40,700,008**

	TOTAL
E&G	18,910,478
Non-Recurring Funds - Capital Reserve, Proviso, etc.	40,700,008
Pay Plan Estimate	7,018,600
Total	66,629,086

USC System - State Appropriations Estimated Change for FY 2027	APPROPRIATIONS ACT - Conference Committee APPROPRIATIONS BILL RECURRING	NON-RECURRING BY LOTTERY, PROVISO AND/OR CAPITAL RESERVE
USC Columbia		
Tuition Mitigation	$ 7,218,093	
Center for American Civic Leadership	1,500,000	$ 2,500,000
Center for Civil Rights History & Research	200,000	
School of Law	1,000,000	
Carolina Internship Pilot Program	1,000,000	
Anne Frank Center	500,000	750,000
Pay Plan Estimate	5,170,000	
Pharmacy Building on Health Sci Campus		15,000,000
CPHE Accreditation		2,000,000
Safe Baby Court		500,000
SRNL Collaboration		1
Institute of Geopolitics, Innovation, and Global Competition		2,000,000
School of Medicine Columbia		
Brain Health Investment	1,500,000	
Pay Plan Estimate	363,800	
School of Medicine Greenville		
Medical School Expansion	2,000,000	
Neurological Hospital		
Neurological Hospital Operations	8,500,000	
NHR: Neurological Developmental Disorders Research and Clinical Care	16,200,132	
USC Aiken		
Tuition Mitigation	1,180,955	
Pay Plan Estimate	364,000	
Maintenance, Renovation & Replacement		2,500,000
Penland Building Welcome Center		5,000,000
USC Beaufort		
Tuition Mitigation	538,785	
Pay Plan Estimate	254,800	
Nursing Education and Simulation Ctr.		3,500,000
Maintenance, Renovation & Replacement		1,000,000
Convocation Center & Athletics Complex		1
USC Upstate		
Tuition Mitigation	1,598,970	
Pay Plan Estimate	494,000	
Nursing/Health Sciences Building		8,000,000
Convocation Center		1
Hospitality and Tourism Building		6,000,000
USC Lancaster		
Tuition Mitigation	320,000	
Pay Plan Estimate	117,800	
Security Call Box and Cameras		150,000
Maintenance, Renovation, and Replacement		1,500,000
USC Salkehatchie		
Tuition Mitigation	205,997	
Pay Plan Estimate	68,200	
Maintenance, Renovation, and Replacement		1,250,000
USC Sumter		
Tuition Mitigation	343,441	
Pay Plan Estimate	105,400	
Maintenance, Renovation, and Replacement		750,000
Health, Wellness & Athletic Center		6,000,000
USC Union		
Tuition Mitigation	304,237	
Pay Plan Estimate	80,600	
Maintenance, Renovation & Replacement		1,250,000
Historic Preservation- Dawkins House		800,000
Gymnasium/Convocation/Civic Center		500,000
TOTAL CHANGE IN STATE FUNDS	**51,129,210**	**60,950,003**

	TOTAL
E&G	44,110,610
Non-Recurring Funds - Capital Reserve, Proviso, etc.	60,950,003
Pay Plan Estimate	7,018,600
Total	112,079,213

USC System
FY2027 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 - 1/1/27	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	$ 11,000,000	$ 5,170,000	$ 5,830,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,830,000
USC Columbia - SOM	680,000	363,800	316,200	-	-	-	-	-	-	-	316,200
USC Greenville - SOM	240,000	-	240,000	-	-	-	-	-	-	-	240,000
USC Neurological Hospital	20,000	-	20,000	-	-	-	-	-	-	-	20,000
USC Aiken	700,000	364,000	336,000	-	-	-	-	-	-	-	336,000
USC Beaufort	490,000	254,800	235,200	-	-	-	-	-	-	-	235,200
USC Upstate	950,000	494,000	456,000	-	-	-	-	-	-	-	456,000
USC Lancaster	190,000	117,800	72,200	-	-	-	-	-	-	-	72,200
USC Salkehatchie	110,000	68,200	41,800	-	-	-	-	-	-	-	41,800
USC Sumter	170,000	105,400	64,600	-	-	-	-	-	-	-	64,600
USC Union	130,000	80,600	49,400	-	-	-	-	-	-	-	49,400
TOTAL	$ 14,680,000	$ 7,018,600	$ 7,661,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,661,400

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 - 1/1/27	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	$ 14,300,000	$ 5,170,000	$ 9,130,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,130,000
USC Columbia - SOM	1,060,000	363,800	696,200	-	-	-	-	-	-	-	696,200
USC Greenville - SOM	250,000	-	250,000	-	-	-	-	-	-	-	250,000
USC Neurological Hospital	20,000	-	20,000	-	-	-	-	-	-	-	20,000
USC Aiken	770,000	364,000	406,000	-	-	-	-	-	-	-	406,000
USC Beaufort	540,000	254,800	285,200	-	-	-	-	-	-	-	285,200
USC Upstate	1,070,000	494,000	576,000	-	-	-	-	-	-	-	576,000
USC Lancaster	200,000	117,800	82,200	-	-	-	-	-	-	-	82,200
USC Salkehatchie	110,000	68,200	41,800	-	-	-	-	-	-	-	41,800
USC Sumter	180,000	105,400	74,600	-	-	-	-	-	-	-	74,600
USC Union	130,000	80,600	49,400	-	-	-	-	-	-	-	49,400
TOTAL	$ 18,630,000	$ 7,018,600	$ 11,611,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,611,400

UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2026-2027

I. SYSTEM TOTALS

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

USC - University
System Total
FY27 Total Funds Summary

	Academic Units	Auxiliary Units	Support Units	Pass Through	Columbia Total	Columbia Total Noncurrent	Columbia Total
Revenue:							
Budget Transfers	21,794,570	0	(21,794,570)	0	0	0	0
Direct Tuition	45,770,492	17,174,472	46,029,251	0	108,974,215	(272,925,214)	(163,950,999)
Undergraduate Tuition - Resident	159,232,940	0	0	0	159,232,940	0	159,232,940
Undergraduate Tuition - Non-Resident	270,459,357	0	0	0	270,459,357	0	270,459,357
Graduate	69,186,358	0	0	0	69,186,358	0	69,186,358
Total Tuition	544,649,146	17,174,472	46,029,251	0	607,852,869	(272,925,214)	334,927,655
Tuition Discounting	0	0	135,000,000	0	135,000,000	0	135,000,000
Total Fees	49,477,618	11,280,000	25,811,550	0	86,569,168	0	86,569,168
General State Appropriations	251,177,512	0	0	0	251,177,512	0	251,177,512
Direct State Appropriations	48,254,301	1,195,000	32,709,176	791,734	82,950,211	22,750,001	105,700,212
Indirect Cost Recovery (IDC) Revenue	35,185,007	0	1,731,000	0	36,916,007	0	36,916,007
Grants, Contracts & Gifts	219,996,055	33,742,450	152,348,483	2,997,245	409,084,233	21,629,750	430,713,983
Sales, Services & Other	7,823,547	257,234,110	45,068,191	107,000	310,232,848	6,532,845	316,765,693
Total Revenue	**1,178,357,756**	**320,626,032**	**416,903,081**	**3,895,979**	**1,919,782,848**	**(222,012,618)**	**1,697,770,230**
Direct Expenses:							
Salaries and Wages	(419,677,294)	(85,345,188)	(190,800,640)	(1,288,942)	(697,112,064)	(755,512)	(697,867,576)
Fringe Benefits	(139,801,846)	(24,916,501)	(71,225,473)	(435,193)	(236,379,013)	(19,143,517)	(255,522,530)
Subtotal Personnel	(559,479,140)	(110,261,689)	(262,026,113)	(1,724,135)	(933,491,077)	(19,899,029)	(953,390,106)
Services	(68,341,601)	(106,046,688)	(77,708,880)	(1,845,681)	(253,942,850)	(3,171,906)	(257,114,756)
Travel	(9,162,038)	(1,452,835)	(3,593,995)	(71,911)	(14,280,779)	0	(14,280,779)
Utilities	(58,749)	(10,439,120)	(26,835,794)	0	(37,333,663)	134,114	(37,199,549)
Supplies	(26,798,767)	(11,212,650)	(17,561,398)	(29,900)	(55,602,715)	439,385	(55,163,330)
Tuition Discounting Costs	0	0	(135,000,000)	0	(135,000,000)	323,000,000	188,000,000
Rents, Fixed Charges and Equipment	(38,291,625)	(21,881,615)	(55,606,406)	(62,565)	(115,842,211)	23,563,627	(92,278,584)
Scholarships	(27,249,876)	(17,566,700)	(160,950,852)	0	(205,767,428)	0	(205,767,428)
Contingencies	7,506,490	(143,187)	(101,025,995)	0	(93,662,692)	(16,825,196)	(110,487,887)
Renovations	(33,378)	0	(200,000)	0	(233,378)	(17,062,501)	(17,295,879)
Debt Service	108,506	0	0	0	108,506	(15,913,572)	(15,805,066)
Other Strategic Contributions	0	(3,604,671)	(275,054)	0	(3,879,725)	0	(3,879,725)
Depreciation Expense	0	0	0	0	0	(83,415,679)	(83,415,679)
Other Charges	(32,232,727)	(36,462,500)	(1,054,656)	(161,787)	(69,911,670)	(3,281)	(69,914,951)
Subtotal Non-Personnel	*(194,553,765)*	*(208,809,966)*	*(579,813,030)*	*(2,171,844)*	*(985,348,605)*	*210,744,991*	*(774,603,613)*
Total Direct Expenses	**(754,032,905)**	**(319,071,655)**	**(841,839,143)**	**(3,895,979)**	**(1,918,839,682)**	**190,845,962**	**(1,727,993,719)**
Contras & Transfers:							
Contras & Recoveries	3,097,822	12,815,680	60,066,697	0	75,980,199	1,813,846	77,794,045
Net Transfers	9,284,034	(13,739,335)	(16,353,759)	0	(20,809,060)	20,809,060	0
Total Contras & Transfers	**12,381,856**	**(923,655)**	**43,712,938**	**0**	**55,171,139**	**22,622,906**	**77,794,045**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**436,706,707**	**630,722**	**(381,223,123)**	**0**	**56,114,306**	**(8,543,750)**	**47,570,556**
Support Unit Allocations	(370,696,399)	0	370,696,399	0	0	0	0
Margin (Change in Fund Balance) After Support Unit Allocations	**66,010,308**	**630,722**	**(10,526,724)**	**0**	**56,114,306**	**(8,543,750)**	**47,570,556**
Model Allocations:							
Participation Fee Payment	(143,999,437)	0	0	0	(143,999,437)	0	(143,999,437)
Subvention	102,145,854	0	0	0	102,145,854	0	102,145,854
Net Funding From / (To) Other Academic Units	(41,853,583)	0	0	0	(41,853,583)	0	(41,853,583)
Strategic Initiative Funding	8,787,852	0	33,065,731	0	41,853,583	0	41,853,583
Total Model Allocations	**(33,065,731)**	**0**	**33,065,731**	**0**	**0**	**0**	**0**
Margin (Change in Fund Balance) After Model Allocations	**32,944,577**	**630,722**	**22,539,007**	**0**	**56,114,306**	**(8,543,750)**	**47,570,556**
Expense Budget Net (Increase) / Decrease	(35,078,916)	0	(22,720,509)	0	(57,799,425)	0	(57,799,425)
Margin (Change in Fund Balance)	**(2,134,339)**	**630,722**	**(181,502)**	**0**	**(1,685,119)**	**(8,543,750)**	**(10,228,869)**

USC - University
System Total
FY27 Total Funds Summary

	Columbia Current	School of Medicine - Columbia Current	School of Medicine - Greenville Current	Aiken Current	Beaufort Current	Upstate Current	Lancaster Current	Salkehatchie Current	Sumter Current	Union Current	University Current	Hospital Current	USC Current
Revenue:													
Budget Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct Tuition	108,974,215	24,050,359	19,905,603	35,263,343	21,462,508	42,232,546	7,073,000	2,597,000	6,480,000	3,950,000	271,988,574	0	271,988,574
Undergraduate Tuition - Resident	159,232,940	0	0	0	0	0	0	0	0	0	159,232,940	0	159,232,940
Undergraduate Tuition - Non-Resident	270,459,357	0	0	0	0	0	0	0	0	0	270,459,357	0	270,459,357
Graduate	69,186,358	0	0	0	0	0	0	0	0	0	69,186,358	0	69,186,358
Total Tuition	607,852,869	24,050,359	19,905,603	35,263,343	21,462,508	42,232,546	7,073,000	2,597,000	6,480,000	3,950,000	770,867,228	0	770,867,228
Tuition Discounting	135,000,000	592,939	34,374	1,880,000	3,024,000	2,916,098	713,000	668,000	1,000,000	595,000	146,423,411	0	146,423,411
Total Fees	86,569,168	852,967	383,800	3,097,700	1,369,825	4,252,090	368,600	136,846	386,000	171,650	97,588,646	0	97,588,646
General State Appropriations	251,177,512	0	0	0	0	0	0	0	0	0	251,177,512	0	251,177,512
Direct State Appropriations	82,950,211	35,812,054	3,000,000	30,275,890	18,593,553	41,542,470	11,809,052	6,805,449	11,386,933	7,492,452	249,668,064	29,200,132	278,868,196
Indirect Cost Recovery (IDC) Revenue	36,916,007	2,189,291	180,000	301,000	48,900	205,000	0	30,000	30,000	0	39,900,198	0	39,900,198
Grants, Contracts & Gifts	409,084,233	43,373,960	24,820,892	23,768,659	18,331,863	34,432,504	9,292,700	2,802,500	6,037,000	3,386,000	575,330,311	0	575,330,311
Sales, Services & Other	310,232,848	665,299	280,000	7,482,056	1,633,905	12,369,719	361,500	130,590	512,000	212,700	333,880,617	0	333,880,617
Total Revenue	**1,919,782,848**	**107,536,869**	**48,604,669**	**102,068,648**	**64,464,554**	**137,950,427**	**29,617,852**	**13,170,385**	**25,831,933**	**15,807,802**	**2,464,835,987**	**29,200,132**	**2,494,036,119**
Direct Expenses:													
Salaries and Wages	(697,112,064)	(45,790,521)	(10,817,155)	(38,363,818)	(25,983,221)	(48,420,095)	(11,762,498)	(5,295,494)	(10,267,000)	(6,406,296)	(900,218,162)	(2,420,000)	(902,638,162)
Fringe Benefits	(236,379,013)	(17,387,472)	(3,748,619)	(16,475,631)	(10,391,496)	(20,124,329)	(4,907,602)	(2,284,719)	(4,206,000)	(2,783,094)	(318,687,975)	(650,000)	(319,337,975)
Subtotal Personnel	(933,491,077)	(63,177,993)	(14,565,774)	(54,839,449)	(36,374,717)	(68,544,424)	(16,670,100)	(7,580,213)	(14,473,000)	(9,189,390)	(1,218,906,137)	(3,070,000)	(1,221,976,137)
Services	(253,942,850)	(26,091,375)	(25,789,289)	(8,277,623)	(3,476,137)	(7,494,058)	(1,514,697)	(1,053,668)	(2,009,072)	(1,008,567)	(330,657,336)	(330,000)	(330,987,336)
Travel	(14,280,779)	(790,653)	(619,753)	(471,481)	(410,348)	(387,048)	(140,580)	(140,241)	(56,000)	(110,925)	(17,407,808)	(10,000)	(17,417,808)
Utilities	(37,333,663)	(1,185,892)	(600)	(1,993,000)	(1,076,000)	(2,331,132)	(587,762)	(267,500)	(575,000)	(214,600)	(45,565,149)	0	(45,565,149)
Supplies	(55,602,715)	(5,210,424)	(1,615,133)	(2,781,539)	(2,812,475)	(3,647,110)	(696,370)	(267,141)	(676,400)	(345,309)	(73,654,616)	(10,000)	(73,664,616)
Tuition Discounting Costs	(135,000,000)	(592,939)	(34,374)	(1,880,000)	(3,024,000)	(2,916,098)	(713,000)	(668,000)	(1,000,000)	(595,000)	(146,423,411)	0	(146,423,411)
Rents, Fixed Charges and Equipment	(115,842,211)	(4,661,063)	(1,115,308)	(2,358,620)	(6,468,892)	(5,464,044)	(574,918)	(167,637)	(503,400)	(186,430)	(137,342,523)	(100,000)	(137,442,523)
Scholarships	(205,767,428)	(1,587,843)	(4,256,158)	(21,708,756)	(9,443,000)	(35,725,742)	(7,003,803)	(2,210,000)	(5,143,000)	(3,415,000)	(296,260,730)	0	(296,260,730)
Contingencies	(93,662,692)	(3,763,175)	0	(2,343,705)	0	(5,410,797)	(178,984)	(16,038)	(59,148)	0	(105,434,539)	(1,000,000)	(106,434,539)
Renovations	(233,378)	5,000	0	(937,000)	0	(456)	(90,000)	(25,000)	0	0	(1,280,834)	0	(1,280,834)
Debt Service	108,506	0	0	0	(5,000)	0	0	0	0	0	103,506	0	103,506
Other Strategic Contributions	(3,879,725)	(745,220)	0	(606,624)	(206,112)	(754,092)	(317,304)	(209,520)	(409,428)	(114,540)	(7,242,565)	0	(7,242,565)
Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Charges	(69,911,670)	(3,882,500)	(287,043)	(1,141,796)	(805,042)	(3,044,720)	(235,814)	(464,505)	(439,200)	(335,000)	(80,547,290)	0	(80,547,290)
Subtotal Non-Personnel	*(985,348,605)*	*(48,506,084)*	*(33,717,658)*	*(44,500,144)*	*(27,727,006)*	*(67,175,297)*	*(12,053,232)*	*(5,489,250)*	*(10,870,648)*	*(6,325,371)*	*(1,241,713,295)*	*(1,450,000)*	*(1,243,163,295)*
Total Direct Expenses	**(1,918,839,682)**	**(111,684,077)**	**(48,283,432)**	**(99,339,593)**	**(64,101,723)**	**(135,719,721)**	**(28,723,332)**	**(13,069,463)**	**(25,343,648)**	**(15,514,761)**	**(2,460,619,432)**	**(4,520,000)**	**(2,465,139,432)**
Contras & Transfers:													
Contras & Recoveries	75,980,199	2,851,102	395,571	323,019	18,290	355,510	0	30,000	55,000	0	80,008,691	0	80,008,691
Net Transfers	(20,809,060)	2,525,326	0	(2,207,119)	(77,536)	(2,119,179)	(646,720)	33,275	(149,938)	18,016	(23,432,935)	0	(23,432,935)
Total Contras & Transfers	**55,171,139**	**5,376,428**	**395,571**	**(1,884,100)**	**(59,246)**	**(1,763,669)**	**(646,720)**	**63,275**	**(94,938)**	**18,016**	**56,575,756**	**0**	**56,575,756**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**56,114,306**	**1,229,220**	**716,808**	**844,955**	**303,585**	**467,037**	**247,800**	**164,197**	**393,347**	**311,057**	**60,792,312**	**24,680,132**	**85,472,444**
Support Unit Allocations	0	0	0	0	0	0	0	0	0	0	0	0	0
Margin (Change in Fund Balance) After Support Unit Allocations	**56,114,306**	**1,229,220**	**716,808**	**844,955**	**303,585**	**467,037**	**247,800**	**164,197**	**393,347**	**311,057**	**60,792,312**	**24,680,132**	**85,472,444**
Model Allocations:													
Participation Fee Payment	(143,999,437)	0	0	0	0	0	0	0	0	0	(143,999,437)	0	(143,999,437)
Subvention	102,145,854	0	0	0	0	0	0	0	0	0	102,145,854	0	102,145,854
Net Funding From / (To) Other Academic Units	(41,853,583)	0	0	0	0	0	0	0	0	0	(41,853,583)	0	(41,853,583)
Strategic Initiative Funding	41,853,583	0	0	0	0	0	0	0	0	0	41,853,583	0	41,853,583
Total Model Allocations	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Margin (Change in Fund Balance) After Model Allocations	**56,114,306**	**1,229,220**	**716,808**	**844,955**	**303,585**	**467,037**	**247,800**	**164,197**	**393,347**	**311,057**	**60,792,312**	**24,680,132**	**85,472,444**
Expense Budget Net (Increase) / Decrease	(57,799,425)	0	0	0	0	0	0	0	0	0	(57,799,425)	0	(57,799,425)
Margin (Change in Fund Balance)	**(1,685,119)**	**1,229,220**	**716,808**	**844,955**	**303,585**	**467,037**	**247,800**	**164,197**	**393,347**	**311,057**	**2,992,887**	**24,680,132**	**27,673,019**

USC - University
System Total
FY27 Total Funds Summary

	Columbia Total	School of Medicine - Columbia Total	School of Medicine - Greenville Total	Aiken Total	Beaufort Total	Upstate Total	Lancaster Total	Salkehatchie Total	Sumter Total	Union Total	University Total	Hospital Total	USC Total
Revenue:													
Budget Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct Tuition	(163,950,999)	24,410,207	19,870,603	16,908,881	7,839,228	14,318,976	1,373,000	297,000	1,483,875	950,000	(76,499,229)	0	(76,499,229)
Undergraduate Tuition - Resident	159,232,940	0	0	0	0	0	0	0	0	0	159,232,940	0	159,232,940
Undergraduate Tuition - Non-Resident	270,459,357	0	0	0	0	0	0	0	0	0	270,459,357	0	270,459,357
Graduate	69,186,358	0	0	0	0	0	0	0	0	0	69,186,358	0	69,186,358
Total Tuition	334,927,655	24,410,207	19,870,603	16,908,881	7,839,228	14,318,976	1,373,000	297,000	1,483,875	950,000	422,379,425	0	422,379,425
Tuition Discounting	135,000,000	592,939	34,374	1,880,000	3,024,000	2,916,098	713,000	668,000	1,000,000	595,000	146,423,411	0	146,423,411
Total Fees	86,569,168	852,967	383,800	3,097,700	1,369,825	4,252,090	368,600	136,846	386,000	171,650	97,588,646	0	97,588,646
General State Appropriations	251,177,512	0	0	0	0	0	0	0	0	0	251,177,512	0	251,177,512
Direct State Appropriations	105,700,212	35,812,054	3,000,000	37,775,890	23,093,554	55,542,471	13,459,052	8,055,449	18,136,933	10,042,452	310,618,067	29,200,132	339,818,199
Indirect Cost Recovery (IDC) Revenue	36,916,007	2,189,291	180,000	301,000	48,900	205,000	0	30,000	30,000	0	39,900,198	0	39,900,198
Grants, Contracts & Gifts	430,713,983	43,635,592	24,992,813	24,166,459	18,583,042	35,505,508	9,437,141	2,872,529	6,110,956	3,431,520	599,449,543	0	599,449,543
Sales, Services & Other	316,765,693	667,867	176,557	7,496,812	1,660,755	11,563,222	377,416	144,104	524,701	221,219	339,598,346	0	339,598,346
Total Revenue	**1,697,770,230**	**108,160,917**	**48,638,147**	**91,626,742**	**55,619,304**	**124,303,365**	**25,728,209**	**12,203,928**	**27,672,465**	**15,411,841**	**2,207,135,148**	**29,200,132**	**2,236,335,280**
Direct Expenses:													
Salaries and Wages	(697,867,576)	(45,888,020)	(10,824,139)	(38,374,330)	(25,991,663)	(48,448,953)	(11,768,630)	(5,295,468)	(10,268,803)	(6,406,296)	(901,133,878)	(2,420,000)	(903,553,878)
Fringe Benefits	(255,522,530)	(17,409,513)	(3,749,773)	(17,505,148)	(11,105,864)	(21,902,416)	(5,151,525)	(2,482,434)	(4,373,975)	(2,860,789)	(342,063,967)	(650,000)	(342,713,967)
Subtotal Personnel	(953,390,106)	(63,297,533)	(14,573,912)	(55,879,478)	(37,097,527)	(70,351,369)	(16,920,155)	(7,777,902)	(14,642,778)	(9,267,085)	(1,243,197,845)	(3,070,000)	(1,246,267,845)
Services	(257,114,756)	(25,823,263)	(25,789,289)	(8,307,362)	(3,547,771)	(7,812,178)	(1,553,616)	(1,091,961)	(2,158,017)	(1,023,428)	(334,221,641)	(330,000)	(334,551,641)
Travel	(14,280,779)	(790,653)	(619,753)	(471,481)	(410,348)	(387,048)	(140,580)	(140,241)	(56,339)	(110,925)	(17,408,147)	(10,000)	(17,418,147)
Utilities	(37,199,549)	(1,185,892)	(600)	(1,972,031)	(1,076,000)	(2,331,132)	(587,762)	(267,500)	(575,000)	(214,600)	(45,410,066)	0	(45,410,066)
Supplies	(55,163,330)	(5,249,004)	(1,615,133)	(2,820,995)	(2,828,003)	(3,827,319)	(727,036)	(267,257)	(714,097)	(361,736)	(73,573,910)	(10,000)	(73,583,910)
Tuition Discounting Costs	188,000,000	(12,939)	626	17,620,000	10,876,000	27,183,902	4,987,000	1,632,000	4,000,000	2,405,000	256,691,589	0	256,691,589
Rents, Fixed Charges and Equipment	(92,278,584)	(3,005,184)	(903,436)	(1,525,166)	(6,062,844)	(4,398,621)	(450,908)	(134,887)	(199,795)	(158,178)	(109,117,603)	(100,000)	(109,217,603)
Scholarships	(205,767,428)	(1,587,843)	(4,256,158)	(21,708,756)	(9,443,000)	(35,725,742)	(7,003,803)	(2,210,000)	(5,143,000)	(3,415,000)	(296,260,730)	0	(296,260,730)
Contingencies	(110,487,887)	(3,763,175)	0	(2,343,705)	0	(5,410,797)	(178,984)	(16,038)	(59,148)	0	(122,259,734)	(1,000,000)	(123,259,734)
Renovations	(17,295,879)	5,000	0	(6,562,000)	(3,375,001)	(4,900,456)	(443,571)	(337,500)	(1,500,000)	(637,500)	(35,046,907)	(5,900,000)	(40,946,907)
Debt Service	(15,805,066)	202,852	43,833	(572,014)	42,938	178,137	(404)	0	1,360	15,959	(15,892,405)	0	(15,892,405)
Other Strategic Contributions	(3,879,725)	(745,220)	0	(606,624)	(206,112)	(754,092)	(317,304)	(209,520)	(409,428)	(114,540)	(7,242,565)	0	(7,242,565)
Depreciation Expense	(83,415,679)	(1,856,557)	(222,166)	(3,528,200)	(2,143,931)	(4,673,411)	(516,294)	(123,393)	(532,177)	(106,938)	(97,118,746)	0	(97,118,746)
Other Charges	(69,914,951)	(3,882,500)	(287,043)	(1,140,037)	(805,042)	(3,043,198)	(235,814)	(464,505)	(439,200)	(336,693)	(80,548,983)	0	(80,548,983)
Subtotal Non-Personnel	*(774,603,613)*	*(47,694,378)*	*(33,649,119)*	*(33,938,371)*	*(18,979,114)*	*(45,901,955)*	*(7,169,076)*	*(3,630,802)*	*(7,784,841)*	*(4,058,579)*	*(977,409,849)*	*(7,350,000)*	*(984,759,849)*
Total Direct Expenses	**(1,727,993,719)**	**(110,991,911)**	**(48,223,031)**	**(89,817,849)**	**(56,076,641)**	**(116,253,324)**	**(24,089,231)**	**(11,408,704)**	**(22,427,619)**	**(13,325,664)**	**(2,220,607,694)**	**(10,420,000)**	**(2,231,027,694)**
Contras & Transfers:													
Contras & Recoveries	77,794,045	2,851,102	395,571	329,071	43,234	377,005	0	30,000	55,000	0	81,875,028	0	81,875,028
Net Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Contras & Transfers	**77,794,045**	**2,851,102**	**395,571**	**329,071**	**43,234**	**377,005**	**0**	**30,000**	**55,000**	**0**	**81,875,028**	**0**	**81,875,028**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**47,570,556**	**20,108**	**810,687**	**2,137,964**	**(414,103)**	**8,427,046**	**1,638,978**	**825,224**	**5,299,846**	**2,086,177**	**68,402,482**	**18,780,132**	**87,182,614**
Support Unit Allocations	0	0	0	0	0	0	0	0	0	0	0	0	0
Margin (Change in Fund Balance) After Support Unit Allocations	**47,570,556**	**20,108**	**810,687**	**2,137,964**	**(414,103)**	**8,427,046**	**1,638,978**	**825,224**	**5,299,846**	**2,086,177**	**68,402,482**	**18,780,132**	**87,182,614**
Model Allocations:													
Participation Fee Payment	(143,999,437)	0	0	0	0	0	0	0	0	0	(143,999,437)	0	(143,999,437)
Subvention	102,145,854	0	0	0	0	0	0	0	0	0	102,145,854	0	102,145,854
Net Funding From / (To) Other Academic Units	(41,853,583)	0	0	0	0	0	0	0	0	0	(41,853,583)	0	(41,853,583)
Strategic Initiative Funding	41,853,583	0	0	0	0	0	0	0	0	0	41,853,583	0	41,853,583
Total Model Allocations	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Margin (Change in Fund Balance) After Model Allocations	**47,570,556**	**20,108**	**810,687**	**2,137,964**	**(414,103)**	**8,427,046**	**1,638,978**	**825,224**	**5,299,846**	**2,086,177**	**68,402,482**	**18,780,132**	**87,182,614**
Expense Budget Net (Increase) / Decrease	(57,799,425)	0	0	0	0	0	0	0	0	0	(57,799,425)	0	(57,799,425)
Margin (Change in Fund Balance)	**(10,228,869)**	**20,108**	**810,687**	**2,137,964**	**(414,103)**	**8,427,046**	**1,638,978**	**825,224**	**5,299,846**	**2,086,177**	**10,603,058**	**18,780,132**	**29,383,190**

FY27 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	366,739,300	(207,529,680)	5,239,516	164,449,136	(121,558,252)	42,890,884	(29,183,278)	13,707,606	(13,707,606)	0
College of Education	74,414,247	(55,140,773)	(1,245,000)	18,028,474	(19,479,372)	(1,450,899)	2,973,776	1,522,877	(1,522,877)	0
Molinaroli College of Engineering and Computing	170,437,812	(123,727,038)	(361,276)	46,349,498	(48,511,164)	(2,161,666)	4,293,385	2,131,719	(3,331,719)	(1,200,000)
College of Hosp Retail Sport Mgmt	62,211,152	(26,716,137)	(643,500)	34,851,515	(21,774,532)	13,076,983	(12,396,531)	680,452	(1,564,952)	(884,500)
Joseph F. Rice School of Law	57,640,987	(52,853,403)	2,945,430	7,733,014	(13,093,681)	(5,360,668)	6,264,832	904,165	(904,165)	0
College of Information & Communications	43,542,018	(20,354,205)	221,457	23,409,270	(15,332,449)	8,076,822	(5,534,421)	2,542,400	(2,542,400)	0
Darla Moore School of Business	138,184,856	(78,477,888)	(5,000)	59,701,968	(50,341,004)	9,360,964	(3,509,175)	5,851,789	(5,851,789)	(0)
College of Nursing	50,063,248	(30,060,413)	667,383	20,670,219	(16,587,004)	4,083,214	(2,475,343)	1,607,871	(1,607,871)	0
College of Pharmacy	33,446,990	(24,438,261)	316,000	9,324,730	(9,947,009)	(622,279)	1,438,647	816,368	(816,368)	0
Arnold School of Public Health	147,065,998	(103,059,745)	3,693,341	47,699,593	(40,571,211)	7,128,382	(5,063,270)	2,065,111	(2,065,111)	(0)
School of Music	11,707,312	(14,574,437)	1,168,731	(1,698,394)	(7,068,695)	(8,767,088)	9,159,925	392,837	(392,837)	0
College of Social Work	22,903,835	(17,100,925)	384,774	6,187,685	(6,432,026)	(244,341)	965,722	721,381	(771,220)	(49,839)
Academic Unit Total	**1,178,357,756**	**(754,032,905)**	**12,381,856**	**436,706,707**	**(370,696,399)**	**66,010,308**	**(33,065,731)**	**32,944,577**	**(35,078,916)**	**(2,134,339)**
Auxiliary Units - Current Funds										
Athletics	198,249,250	(234,269,400)	36,020,150	0	0	0	0	0	0	0
Health Services	17,897,472	(15,126,364)	(2,771,108)	0	0	0	0	0	0	0
Housing	89,139,560	(52,730,183)	(36,409,377)	0	0	0	0	0	0	0
Parking Services	15,339,750	(16,945,708)	2,236,680	630,722	0	630,722	0	630,722	0	630,722
Auxiliary Unit Total	**320,626,032**	**(319,071,655)**	**(923,655)**	**630,722**	**0**	**630,722**	**0**	**630,722**	**0**	**630,722**
Support Units - Current Funds										
Support Unit Total	**416,903,081**	**(841,839,143)**	**43,712,938**	**(381,223,123)**	**370,696,399**	**(10,526,724)**	**33,065,731**	**22,539,007**	**(22,720,509)**	**(181,502)**
Pass-Through Unit - Current Funds										
Small Business Development Center	3,895,979	(3,895,979)	0	0	0	0	0	0	0	0
Pass-Through Unit Total	**3,895,979**	**(3,895,979)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
COLUMBIA CURRENT FUNDS TOTAL	**1,919,782,848**	**(1,918,839,682)**	**55,171,139**	**56,114,306**	**0**	**56,114,306**	**(0)**	**56,114,306**	**(57,799,425)**	**(1,685,119)**
USC Columbia Noncurrent Funds										
Total Noncurrent Funds	(222,012,618)	190,845,962	22,622,906	(8,543,750)	0	(8,543,750)	0	(8,543,750)	0	(8,543,750)
COLUMBIA NONCURRENT FUNDS TOTAL	**(222,012,618)**	**190,845,962**	**22,622,906**	**(8,543,750)**	**0**	**(8,543,750)**	**0**	**(8,543,750)**	**0**	**(8,543,750)**
USC COLUMBIA TOTAL FUNDS	***1,697,770,230***	***(1,727,993,719)***	***77,794,045***	***47,570,556***	***0***	***47,570,556***	***(0)***	***47,570,556***	***(57,799,425)***	***(10,228,869)***

FY27 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)
School of Medicine - Columbia										
School of Medicine - Columbia - Current	107,536,869	(111,684,077)	5,376,428	1,229,220	0	1,229,220	0	1,229,220	0	1,229,220
School of Medicine - Columbia - Noncurrent	624,048	692,166	(2,525,326)	(1,209,112)	0	(1,209,112)	0	(1,209,112)	0	(1,209,112)
SOM - COLUMBIA TOTAL FUNDS	*108,160,917*	*(110,991,911)*	*2,851,102*	*20,108*	*0*	*20,108*	*0*	*20,108*	*0*	*20,108*
School of Medicine - Greenville										
School of Medicine - Greenville - Current	48,604,669	(48,283,432)	395,571	716,808	0	716,808	0	716,808	0	716,808
School of Medicine - Greenville - Noncurrent	33,478	60,401	0	93,879	0	93,879	0	93,879	0	93,879
SOM - GREENVILLE TOTAL FUNDS	*48,638,147*	*(48,223,031)*	*395,571*	*810,687*	*0*	*810,687*	*0*	*810,687*	*0*	*810,687*
USC Aiken										
USC Aiken - Current	102,068,648	(99,339,593)	(1,884,100)	844,955	0	844,955	0	844,955	0	844,955
USC Aiken - Noncurrent	(10,441,906)	9,521,744	2,213,171	1,293,009	0	1,293,009	0	1,293,009	0	1,293,009
USC AIKEN TOTAL FUNDS	*91,626,742*	*(89,817,849)*	*329,071*	*2,137,964*	*0*	*2,137,964*	*0*	*2,137,964*	*0*	*2,137,964*
USC Beaufort										
USC Beaufort - Current	64,464,554	(64,101,723)	(59,246)	303,585	0	303,585	0	303,585	0	303,585
USC Beaufort - Noncurrent	(8,845,250)	8,025,082	102,480	(717,688)	0	(717,688)	0	(717,688)	0	(717,688)
USC BEAUFORT TOTAL FUNDS	*55,619,304*	*(56,076,641)*	*43,234*	*(414,103)*	*0*	*(414,103)*	*0*	*(414,103)*	*0*	*(414,103)*
USC Upstate										
USC Upstate - Current	137,950,427	(135,719,721)	(1,763,669)	467,037	0	467,037	0	467,037	0	467,037
USC Upstate - Noncurrent	(13,647,062)	19,466,397	2,140,674	7,960,009	0	7,960,009	0	7,960,009	0	7,960,009
USC UPSTATE TOTAL FUNDS	*124,303,365*	*(116,253,324)*	*377,005*	*8,427,046*	*0*	*8,427,046*	*0*	*8,427,046*	*0*	*8,427,046*
USC Lancaster										
USC Lancaster - Current	29,617,852	(28,723,332)	(646,720)	247,800	0	247,800	0	247,800	0	247,800
USC Lancaster - Noncurrent	(3,889,643)	4,634,101	646,720	1,391,178	0	1,391,178	0	1,391,178	0	1,391,178
USC LANCASTER TOTAL FUNDS	*25,728,209*	*(24,089,231)*	*0*	*1,638,978*	*0*	*1,638,978*	*0*	*1,638,978*	*0*	*1,638,978*
USC Salkehatchie										
USC Salkehatchie - Current	13,170,385	(13,069,463)	63,275	164,197	0	164,197	0	164,197	0	164,197
USC Salkehatchie - Noncurrent	(966,457)	1,660,759	(33,275)	661,027	0	661,027	0	661,027	0	661,027
USC SALKEHATCHIE TOTAL FUNDS	*12,203,928*	*(11,408,704)*	*30,000*	*825,224*	*0*	*825,224*	*0*	*825,224*	*0*	*825,224*
USC Sumter										
USC Sumter - Current	25,831,933	(25,343,648)	(94,938)	393,347	0	393,347	0	393,347	0	393,347
USC Sumter - Noncurrent	1,840,532	2,916,029	149,938	4,906,499	0	4,906,499	0	4,906,499	0	4,906,499
USC SUMTER TOTAL FUNDS	*27,672,465*	*(22,427,619)*	*55,000*	*5,299,846*	*0*	*5,299,846*	*0*	*5,299,846*	*0*	*5,299,846*
USC Union										
USC Union - Current	15,807,802	(15,514,761)	18,016	311,057	0	311,057	0	311,057	0	311,057
USC Union - Noncurrent	(395,961)	2,189,097	(18,016)	1,775,120	0	1,775,120	0	1,775,120	0	1,775,120
USC UNION TOTAL FUNDS	*15,411,841*	*(13,325,664)*	*0*	*2,086,177*	*0*	*2,086,177*	*0*	*2,086,177*	*0*	*2,086,177*
USC Neurological Hospital										
USC Neurological Hospital - Current	29,200,132	(4,520,000)	0	24,680,132	0	24,680,132	0	24,680,132	0	24,680,132
USC Neurological Hospital - Noncurrent	0	(5,900,000)	0	(5,900,000)	0	(5,900,000)	0	(5,900,000)	0	(5,900,000)
USC NEUROLOGICAL HOSPITAL TOTAL FUNDS	*29,200,132*	*(10,420,000)*	*0*	*18,780,132*	*0*	*18,780,132*	*0*	*18,780,132*	*0*	*18,780,132*
USC SYSTEM TOTAL FUNDS	***2,236,335,280***	***(2,231,027,694)***	***81,875,028***	***87,182,614***	***0***	***87,182,614***	***(0)***	***87,182,614***	***(57,799,425)***	***29,383,190***

USC - University
System Total
Total Funds Summary

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	267,593,697	(310,151,609)	(42,557,912)	271,988,574	(348,487,803)	(76,499,229)	79.75%
Undergraduate Tuition - Resident	157,872,975	0	157,872,975	159,232,940	0	159,232,940	0.86%
Undergraduate Tuition - Non-Resident	251,682,627	0	251,682,627	270,459,357	0	270,459,357	7.46%
Graduate	69,337,882	0	69,337,882	69,186,358	0	69,186,358	-0.22%
Total Tuition	746,487,181	(310,151,609)	436,335,572	770,867,228	(348,487,803)	422,379,425	-3.20%
Tuition Discounting	145,665,205	0	145,665,205	146,423,411	0	146,423,411	0.52%
Total Fees	77,279,891	0	77,279,891	97,588,646	0	97,588,646	26.28%
General State Appropriations	0	0	0	251,177,512	0	251,177,512	0.00%
Direct State Appropriations	480,215,166	64,026,900	544,242,066	278,868,196	60,950,003	339,818,199	-37.56%
Indirect Cost Recovery (IDC) Revenue	39,036,338	0	39,036,338	39,900,198	0	39,900,198	2.21%
Grants, Contracts & Gifts	513,156,278	26,409,426	539,565,704	575,330,311	24,119,232	599,449,543	11.10%
Sales, Services & Other	304,007,144	4,685,828	308,692,972	333,880,617	5,717,729	339,598,346	10.01%
Total Revenue	**2,305,847,203**	**(215,029,455)**	**2,090,817,748**	**2,494,036,119**	**(257,700,839)**	**2,236,335,280**	**6.96%**
Direct Expenses:							
Salaries and Wages	(838,938,785)	(875,821)	(839,814,606)	(902,638,162)	(915,716)	(903,553,878)	7.59%
Fringe Benefits	(294,764,843)	(41,688,159)	(336,453,002)	(319,337,975)	(23,375,992)	(342,713,967)	1.86%
Subtotal Personnel	*(1,133,703,628)*	*(42,563,980)*	*(1,176,267,608)*	*(1,221,976,137)*	*(24,291,708)*	*(1,246,267,845)*	*5.95%*
Services	(267,178,764)	(4,759,741)	(271,938,505)	(330,987,336)	(3,564,305)	(334,551,641)	23.02%
Travel	(16,094,534)	(339)	(16,094,873)	(17,417,808)	(339)	(17,418,147)	8.22%
Utilities	(46,800,053)	0	(46,800,053)	(45,565,149)	155,083	(45,410,066)	-2.97%
Supplies	(73,919,303)	223,160	(73,696,143)	(73,664,616)	80,706	(73,583,910)	-0.15%
Tuition Discounting Costs	(145,665,205)	0	(145,665,205)	(146,423,411)	403,115,000	256,691,589	-276.22%
Rents, Fixed Charges and Equipment	(156,677,766)	21,821,156	(134,856,610)	(137,442,523)	28,224,920	(109,217,603)	-19.01%
Scholarships	(226,040,331)	347,520,000	121,479,669	(296,260,730)	0	(296,260,730)	343.88%
Contingencies	(199,449,006)	0	(199,449,006)	(106,434,539)	(16,825,196)	(123,259,734)	-38.20%
Renovations	(81,044)	47,673,460	47,592,416	(1,280,834)	(39,666,073)	(40,946,907)	186.04%
Debt Service	(35,534)	(18,969,019)	(19,004,553)	103,506	(15,995,911)	(15,892,405)	-16.38%
Other Strategic Contributions	0	0	0	(7,242,565)	0	(7,242,565)	0.00%
Depreciation Expense	0	(90,902,734)	(90,902,734)	0	(97,118,746)	(97,118,746)	6.84%
Other Charges	(80,149,092)	(3,089)	(80,152,181)	(80,547,290)	(1,693)	(80,548,983)	0.50%
Subtotal Non-Personnel	*(1,212,090,632)*	*302,602,854*	*(909,487,778)*	*(1,243,163,295)*	*258,403,446*	*(984,759,849)*	*8.28%*
Total Direct Expenses	**(2,345,794,260)**	**260,038,874**	**(2,085,755,386)**	**(2,465,139,432)**	**234,111,738**	**(2,231,027,694)**	**6.96%**
Contras & Transfers:							
Contras & Recoveries	76,553,195	3,400,145	79,953,340	80,008,691	1,866,337	81,875,028	2.40%
Net Transfers	(30,405,466)	30,405,466	0	(23,432,935)	23,432,935	0	0.00%
Total Contras & Transfers	**46,147,729**	**33,805,611**	**79,953,340**	**56,575,756**	**25,299,272**	**81,875,028**	**2.40%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**6,200,672**	**78,815,030**	**85,015,702**	**85,472,444**	**1,710,171**	**87,182,614**	**2.55%**
Support Unit Allocations	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**6,200,672**	**78,815,030**	**85,015,702**	**85,472,444**	**1,710,171**	**87,182,614**	**2.55%**
Model Allocations:							
Legacy Model Adjustment	0	0	0	0	0	0	0.00%
Participation Fee Payment	(136,561,657)	0	(136,561,657)	(143,999,437)	0	(143,999,437)	5.45%
Subvention	102,145,854	0	102,145,854	102,145,854	0	102,145,854	0.00%
Net Funding From / (To) Other Academic Units	(34,415,803)	0	(34,415,803)	(41,853,583)	0	(41,853,583)	-21.61%
Strategic Initiative Funding	34,415,803	0	34,415,803	41,853,583	0	41,853,583	21.61%
Total Model Allocations	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Margin (Change in Fund Balance) After Model Allocations	**6,200,672**	**78,815,030**	**85,015,702**	**85,472,444**	**1,710,171**	**87,182,614**	**2.55%**
Expense Budget Net (Increase) / Decrease	0	0	0	(57,799,425)	0	(57,799,425)	0.00%
Margin (Change in Fund Balance)	**6,200,672**	**78,815,030**	**85,015,702**	**27,673,019**	**1,710,171**	**29,383,190**	**-65.44%**

USC - University
System Total
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Direct Tuition	216,604,062	50,989,635	0	267,593,697	224,046,977	47,941,597	0	271,988,574	1.64%
Undergraduate Tuition - Resident	157,872,975	0	0	157,872,975	159,232,940	0	0	159,232,940	0.86%
Undergraduate Tuition - Non-Resident	251,682,627	0	0	251,682,627	270,459,357	0	0	270,459,357	7.46%
Graduate	69,337,882	0	0	69,337,882	69,186,358	0	0	69,186,358	-0.22%
Total Tuition	695,497,546	50,989,635	0	746,487,181	722,925,631	47,941,597	0	770,867,228	3.27%
Tuition Discounting	145,665,205	0	0	145,665,205	146,423,411	0	0	146,423,411	0.52%
Total Fees	47,744,951	29,339,940	195,000	77,279,891	52,368,445	45,220,201	0	97,588,646	26.28%
General State Appropriations	0	0	0	0	251,177,512	0	0	251,177,512	0.00%
Direct State Appropriations	453,826,612	5,585,000	20,803,554	480,215,166	256,456,992	1,195,000	21,216,204	278,868,196	-41.93%
Indirect Cost Recovery (IDC) Revenue	9,545,886	29,490,452	0	39,036,338	9,590,886	30,309,312	0	39,900,198	2.21%
Grants, Contracts & Gifts	9,026,122	33,538,684	470,591,472	513,156,278	11,353,739	42,001,736	521,974,836	575,330,311	12.12%
Sales, Services & Other	15,541,002	284,422,033	4,044,109	304,007,144	15,671,779	315,694,365	2,514,473	333,880,617	9.83%
Total Revenue	**1,376,847,324**	**433,365,744**	**495,634,135**	**2,305,847,203**	**1,465,968,395**	**482,362,211**	**545,705,513**	**2,494,036,119**	**8.16%**
Direct Expenses:									
Salaries and Wages	(602,650,064)	(127,848,717)	(108,440,004)	(838,938,785)	(659,712,959)	(134,507,512)	(108,417,691)	(902,638,162)	7.59%
Fringe Benefits	(223,807,966)	(40,171,374)	(30,785,503)	(294,764,843)	(245,547,287)	(40,486,864)	(33,303,824)	(319,337,975)	8.34%
Subtotal Personnel	*(826,458,030)*	*(168,020,091)*	*(139,225,507)*	*(1,133,703,628)*	*(905,260,246)*	*(174,994,376)*	*(141,721,515)*	*(1,221,976,137)*	*7.79%*
Services	(119,275,949)	(93,746,234)	(54,156,581)	(267,178,764)	(117,936,535)	(136,830,920)	(76,219,881)	(330,987,336)	23.88%
Travel	(7,409,804)	(4,482,443)	(4,202,287)	(16,094,534)	(8,083,697)	(5,231,500)	(4,102,611)	(17,417,808)	8.22%
Utilities	(32,520,830)	(14,243,843)	(35,380)	(46,800,053)	(32,800,098)	(12,720,553)	(44,498)	(45,565,149)	-2.64%
Supplies	(32,059,161)	(28,217,338)	(13,642,804)	(73,919,303)	(28,722,834)	(31,670,466)	(13,271,316)	(73,664,616)	-0.34%
Tuition Discounting Costs	(145,665,205)	0	0	(145,665,205)	(146,423,411)	0	0	(146,423,411)	0.52%
Rents, Fixed Charges and Equipment	(43,652,340)	(34,167,561)	(78,857,865)	(156,677,766)	(46,955,123)	(45,647,552)	(44,839,848)	(137,442,523)	-12.28%
Scholarships	(38,142,373)	(38,764,093)	(149,133,865)	(226,040,331)	(42,964,668)	(35,827,701)	(217,468,361)	(296,260,730)	31.07%
Contingencies	(166,426,672)	(8,598,691)	(24,423,643)	(199,449,006)	(80,854,119)	(16,313,569)	(9,266,851)	(106,434,539)	-46.64%
Renovations	(81,134)	0	90	(81,044)	(485,456)	(587,000)	(208,378)	(1,280,834)	1480.42%
Debt Service	(35,534)	0	0	(35,534)	(35,000)	138,506	0	103,506	-391.29%
Other Strategic Contributions	0	0	0	0	(3,637,894)	(3,604,671)	0	(7,242,565)	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	(717,592)	(41,037,571)	(38,393,929)	(80,149,092)	(613,832)	(42,564,851)	(37,368,607)	(80,547,290)	0.50%
Subtotal Non-Personnel	*(585,986,594)*	*(263,257,774)*	*(362,846,264)*	*(1,212,090,632)*	*(509,512,667)*	*(330,860,277)*	*(402,790,351)*	*(1,243,163,295)*	*2.56%*
Total Direct Expenses	**(1,412,444,624)**	**(431,277,865)**	**(502,071,771)**	**(2,345,794,260)**	**(1,414,772,913)**	**(505,854,653)**	**(544,511,866)**	**(2,465,139,432)**	**5.09%**
Contras & Transfers:									
Contras & Recoveries	43,570,473	32,680,762	301,960	76,553,195	42,588,194	37,084,564	335,933	80,008,691	4.51%
Net Transfers	3,647,243	(40,188,385)	6,135,676	(30,405,466)	(4,758,629)	(17,144,726)	(1,529,580)	(23,432,935)	22.93%
Total Contras & Transfers	**47,217,716**	**(7,507,623)**	**6,437,636**	**46,147,729**	**37,829,565**	**19,939,838**	**(1,193,647)**	**56,575,756**	**22.60%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**11,620,416**	**(5,419,744)**	**0**	**6,200,672**	**89,025,048**	**(3,552,604)**	**0**	**85,472,444**	**1278.44%**
Support Unit Allocations	0	0	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**11,620,416**	**(5,419,744)**	**0**	**6,200,672**	**89,025,048**	**(3,552,604)**	**0**	**85,472,444**	**1278.44%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(136,561,657)	0	0	(136,561,657)	(143,999,437)	0	0	(143,999,437)	5.45%
Subvention	102,145,854	0	0	102,145,854	102,145,854	0	0	102,145,854	0.00%
Net Funding From / (To) Other Academic Units	(34,415,803)	0	0	(34,415,803)	(41,853,583)	0	0	(41,853,583)	-21.61%
Strategic Initiative Funding	34,415,803	0	0	34,415,803	41,853,583	0	0	41,853,583	21.61%
Total Model Allocations	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Margin (Change in Fund Balance) After Model Allocations	**11,620,416**	**(5,419,744)**	**0**	**6,200,672**	**89,025,048**	**(3,552,604)**	**0**	**85,472,444**	**1278.44%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(57,799,425)	0	0	(57,799,425)	0.00%
Margin (Change in Fund Balance)	**11,620,416**	**(5,419,744)**	**0**	**6,200,672**	**31,225,623**	**(3,552,604)**	**0**	**27,673,019**	**346.29%**

UNIVERSITY OF SOUTH CAROLINA
SUMMARY OF CURRENT FUNDS REVENUE
FISCAL YEAR 2026-2027

	Columbia	School of Medicine	Greenville School of Medicine	Aiken	Beaufort	Upstate	Lancaster	Salkehatchie	Sumter	Union	Hospital	**Total**
Tuition and Fees	829,422,037	25,496,265	20,323,777	40,241,043	25,856,333	49,400,734	8,154,600	3,401,846	7,866,000	4,716,650	0	**1,014,879,285**
% of Total Revenue	*43.2%*	*23.7%*	*41.8%*	*39.4%*	*40.1%*	*35.8%*	*27.5%*	*25.8%*	*30.5%*	*29.8%*	*0.0%*	***40.7%***
State Appropriations	334,127,723	35,812,054	3,000,000	30,275,890	18,593,553	41,542,470	11,809,052	6,805,449	11,386,933	7,492,452	29,200,132	**530,045,708**
% of Total Revenue	*17.4%*	*33.3%*	*6.2%*	*29.7%*	*28.8%*	*30.1%*	*39.9%*	*51.7%*	*44.1%*	*47.4%*	*100.0%*	***21.3%***
Federal Grants and Contracts	221,078,859	21,110,460	925,828	12,500,000	9,042,759	17,669,554	2,760,000	1,800,000	2,822,000	1,200,000	0	**290,909,460**
% of Total Revenue	*11.5%*	*19.6%*	*1.9%*	*12.2%*	*14.0%*	*12.8%*	*9.3%*	*13.7%*	*10.9%*	*7.6%*	*0.0%*	***11.7%***
State Grants and Contracts	33,179,199	4,759,194	0	700,000	50,000	171,143	0	0	0	0	0	**38,859,536**
% of Total Revenue	*1.7%*	*4.4%*	*0.0%*	*0.7%*	*0.1%*	*0.1%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	***1.6%***
Local Grants and Contracts	1,007,505	334,356	0	165,000	431,360	0	0	0	0	6,000	0	**1,944,221**
% of Total Revenue	*0.1%*	*0.3%*	*0.0%*	*0.2%*	*0.7%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	***0.1%***
Private Gifts, Grants and Contracts	153,818,670	17,169,950	23,895,064	10,403,659	8,807,744	16,591,807	6,532,700	1,002,500	3,215,000	2,180,000	0	**243,617,094**
% of Total Revenue	*8.0%*	*16.0%*	*49.2%*	*10.2%*	*13.7%*	*12.0%*	*22.1%*	*7.6%*	*12.4%*	*13.8%*	*0.0%*	***9.8%***
Sales & Service Educational Activities and Other	77,874,612	2,854,590	460,000	2,548,164	1,351,705	3,272,256	326,500	151,190	197,000	85,700	0	**89,121,717**
% of Total Revenue	*4.1%*	*2.7%*	*0.9%*	*2.5%*	*2.1%*	*2.4%*	*1.1%*	*1.1%*	*0.8%*	*0.5%*	*0.0%*	***3.6%***
Sales & Svc Auxiliary Enterprises	269,274,243	0	0	5,234,892	331,100	9,302,463	35,000	9,400	345,000	127,000	0	**284,659,098**
% of Total Revenue	*14.0%*	*0.0%*	*0.0%*	*5.1%*	*0.5%*	*6.7%*	*0.1%*	*0.1%*	*1.3%*	*0.8%*	*0.0%*	***11.4%***
Total Current Funds Revenue	**1,919,782,848**	**107,536,869**	**48,604,669**	**102,068,648**	**64,464,554**	**137,950,427**	**29,617,852**	**13,170,385**	**25,831,933**	**15,807,802**	**29,200,132**	**2,494,036,119**
% of Total Revenue	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	***100%***
Campus Percentage of Total	**77.0%**	**4.3%**	**1.9%**	**4.1%**	**2.6%**	**5.5%**	**1.2%**	**0.5%**	**1.0%**	**0.6%**	**1.2%**	**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	Hospital	Total
Budgeted Beginning Fund Balance	771,054,731	45,733,088	23,273,911	28,859,194	18,164,383	36,656,469	8,963,263	5,156,629	8,146,082	1,113,294	3,235,620	**950,356,663**
Budgeted Ending Fund Balance	769,369,612	46,962,308	23,990,719	29,704,149	18,467,968	37,123,506	9,211,063	5,320,826	8,539,429	1,424,351	27,915,752	**978,029,682**
Changes in Budgeted Fund Balance	(1,685,119)	1,229,220	716,808	844,955	303,585	467,037	247,800	164,197	393,347	311,057	24,680,132	**27,673,019**

UNIVERSITY OF SOUTH CAROLINA
SUMMARY OF CURRENT FUNDS EXPENDITURES
FISCAL YEAR 2026-2027

	Columbia	School of Medicine	Greenville School of Medicine	Aiken	Beaufort	Upstate	Lancaster	Salkehatchie	Sumter	Union	Hospital	Total
Instruction	483,693,550	36,104,217	31,360,624	33,059,275	16,746,708	34,596,768	10,762,573	3,235,063	7,707,665	4,271,449	0	**661,537,892**
% of Total Current Funds	*25.2%*	*34.0%*	*65.5%*	*32.7%*	*26.1%*	*25.2%*	*36.6%*	*24.9%*	*30.3%*	*27.6%*	*0.0%*	***26.8%***
Research	262,664,153	24,083,245	2,721,393	2,183,801	1,467,889	4,289,783	97,254	190,438	121,655	22,536	0	**297,842,146**
% of Total Current Funds	*13.7%*	*22.7%*	*5.7%*	*2.2%*	*2.3%*	*3.1%*	*0.3%*	*1.5%*	*0.5%*	*0.1%*	*0.0%*	***12.1%***
Public Service	83,424,982	23,612,123	250,739	3,818,781	3,302,063	3,123,247	234,060	415,889	22,808	36,511	4,520,000	**122,761,202**
% of Total Current Funds	*4.3%*	*22.2%*	*0.5%*	*3.8%*	*5.1%*	*2.3%*	*0.8%*	*3.2%*	*0.1%*	*0.2%*	*100.0%*	***5.0%***
Academic Support	115,180,192	11,629,239	1,392,331	5,168,663	5,486,134	10,467,462	1,918,478	1,066,300	1,929,874	2,352,377	0	**156,591,049**
% of Total Current Funds	*6.0%*	*10.9%*	*2.9%*	*5.1%*	*8.6%*	*7.6%*	*6.5%*	*8.2%*	*7.6%*	*15.2%*	*0.0%*	***6.3%***
Student Services	83,627,516	2,314,343	3,353,013	11,842,454	8,540,035	18,376,087	3,523,928	2,165,317	3,689,786	2,145,659	0	**139,578,137**
% of Total Current Funds	*4.4%*	*2.2%*	*7.0%*	*11.7%*	*13.3%*	*13.4%*	*12.0%*	*16.6%*	*14.5%*	*13.8%*	*0.0%*	***5.7%***
Institutional Support	108,076,406	5,788,516	7,567,478	7,504,510	3,274,330	12,849,784	2,256,906	1,547,930	1,598,914	1,548,563	0	**152,013,336**
% of Total Current Funds	*5.6%*	*5.4%*	*15.8%*	*7.4%*	*5.1%*	*9.3%*	*7.7%*	*11.9%*	*6.3%*	*10.0%*	*0.0%*	***6.2%***
Operation and Maintenance of Plant	94,876,732	4,332,338	410,850	6,580,601	6,412,408	11,210,180	2,227,702	1,210,195	2,684,544	1,077,512	0	**131,023,062**
% of Total Current Funds	*4.9%*	*4.1%*	*0.9%*	*6.5%*	*10.0%*	*8.2%*	*7.6%*	*9.3%*	*10.6%*	*7.0%*	*0.0%*	***5.3%***
Scholarships and Fellowships	369,815,784	968,955	831,432	25,710,457	18,849,828	35,847,676	7,702,432	3,195,075	7,037,134	3,963,489	0	**473,922,261**
% of Total Current Funds	*19.2%*	*0.9%*	*1.7%*	*25.4%*	*29.4%*	*26.1%*	*26.2%*	*24.6%*	*27.7%*	*25.6%*	*0.0%*	***19.2%***
Net Mandatory and Non-Mandatory Transfers	20,809,060	(2,525,326)	0	2,207,119	77,536	2,119,179	646,720	(33,275)	149,938	(18,016)	0	**23,432,935**
% of Total Current Funds	*1.1%*	*-2.4%*	*0.0%*	*2.2%*	*0.1%*	*1.5%*	*2.2%*	*-0.3%*	*0.6%*	*-0.1%*	*0.0%*	***1.0%***
SUBTOTAL	**1,622,168,374**	**106,307,649**	**47,887,861**	**98,075,659**	**64,156,931**	**132,880,166**	**29,370,052**	**12,992,931**	**24,942,319**	**15,400,078**	**4,520,000**	**2,158,702,021**
Auxiliary Enterprises	299,299,593	0	0	3,148,034	4,038	4,603,224	0	13,257	496,267	96,667	0	**307,661,080**
% of Total Current Funds	*15.6%*	*0.0%*	*0.0%*	*3.1%*	*0.0%*	*3.3%*	*0.0%*	*0.1%*	*2.0%*	*0.6%*	*0.0%*	***12.5%***
Total Current Funds Expenditures	**1,921,467,967**	**106,307,649**	**47,887,861**	**101,223,693**	**64,160,969**	**137,483,390**	**29,370,052**	**13,006,188**	**25,438,586**	**15,496,745**	**4,520,000**	**2,466,363,100**
% of Total Current Funds	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	***100%***
Campus Percentage of Total	**77.9%**	**4.3%**	**1.9%**	**4.1%**	**2.6%**	**5.6%**	**1.2%**	**0.5%**	**1.0%**	**0.6%**	**0.2%**	**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 CURRENT FUNDS REVENUES
FISCAL YEAR 2026-2027

	Columbia	School of Medicine	Greenville School of Medicine	Aiken	Beaufort	Upstate	Lancaster	Salkehatchie	Sumter	Union	Hospital	Total
Operating Budget	**1,094,847,506**	**64,416,248**	**23,750,516**	**64,566,890**	**44,598,548**	**82,984,832**	**20,783,702**	**10,009,945**	**18,890,933**	**11,919,143**	**29,200,132**	**1,465,968,395**
% of Total Current Funds Budget	***57.0%***	***59.9%***	***48.9%***	***63.3%***	***69.2%***	***60.2%***	***70.2%***	***76.0%***	***73.1%***	***75.4%***	***100.0%***	*58.8%*
Auxiliaries	332,844,165	0	0	5,234,892	470,100	9,302,463	35,000	9,400	345,000	127,000	0	**348,368,020**
% of Total Current Funds Budget	*17.3%*	*0.0%*	*0.0%*	*5.1%*	*0.7%*	*6.7%*	*0.1%*	*0.1%*	*1.3%*	*0.8%*	*0.0%*	*14.0%*
Student Activity Fees	18,432,050	0	326,228	3,237,343	1,596,938	6,219,019	679,950	130,040	356,000	148,500	0	**31,126,068**
% of Total Current Funds Budget	*1.0%*	*0.0%*	*0.7%*	*3.2%*	*2.5%*	*4.5%*	*2.3%*	*1.0%*	*1.4%*	*0.9%*	*0.0%*	*1.2%*
Self-Supporting Departmental	78,500,060	3,180,155	6,087,033	5,454,523	2,434,105	4,573,359	609,200	221,000	580,000	117,000	0	**101,756,435**
% of Total Current Funds Budget	*4.1%*	*3.0%*	*12.5%*	*5.3%*	*3.8%*	*3.3%*	*2.1%*	*1.7%*	*2.2%*	*0.7%*	*0.0%*	*4.1%*
Designated	145,688	0	0	0	0	76,000	0	0	0	0	0	**221,688**
% of Total Current Funds Budget	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.1%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Unrestricted Scholarships	624,000	25,000	0	0	25,000	216,000	0	0	0	0	0	**890,000**
% of Total Current Funds Budget	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.2%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Subtotal - Unrestricted Funds	1,525,393,469	67,621,403	30,163,777	78,493,648	49,124,691	103,371,673	22,107,852	10,370,385	20,171,933	12,311,643	29,200,132	1,948,330,606
% of Total Current Funds Budget	*79.5%*	*62.9%*	*62.1%*	*76.9%*	*76.2%*	*74.9%*	*74.6%*	*78.7%*	*78.1%*	*77.9%*	*100.0%*	*78.1%*
Restricted Current Funds	394,389,379	39,915,466	18,440,892	23,575,000	15,339,863	34,578,754	7,510,000	2,800,000	5,660,000	3,496,159	0	**545,705,513**
% of Total Current Funds Budget	*20.5%*	*37.1%*	*37.9%*	*23.1%*	*23.8%*	*25.1%*	*25.4%*	*21.3%*	*21.9%*	*22.1%*	*0.0%*	*21.9%*
Total Current Funds Revenue	1,919,782,848	107,536,869	48,604,669	102,068,648	64,464,554	137,950,427	29,617,852	13,170,385	25,831,933	15,807,802	29,200,132	**2,494,036,119**
	100%	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*

UNIVERSITY OF SOUTH CAROLINA
SUMMARY OF "A" FUNDS REVENUES & EXPENDITURES
FISCAL YEAR 2026-2027

REVENUES	**Columbia**	**School of Medicine**	**Greenville School of Medicine**	**Aiken**	**Beaufort**	**Upstate**	**Lancaster**	**Salkehatchie**	**Sumter**	**Union**	**Hospital**	**Total**
Tuition and Fees	756,926,890	24,986,728	19,720,516	34,136,000	23,234,895	40,928,862	7,001,600	3,169,346	7,096,000	4,516,650	0	**921,717,487**
% of Operating Budget	*69.1%*	*38.8%*	*83.0%*	*52.9%*	*52.1%*	*49.3%*	*33.7%*	*31.7%*	*37.6%*	*37.9%*	*0.0%*	*62.9%*
State Appropriations	312,339,178	35,777,054	3,000,000	30,275,890	18,231,553	41,542,470	11,809,052	6,805,449	11,270,933	7,382,793	29,200,132	**507,634,504**
% of Operating Budget	*28.5%*	*55.5%*	*12.6%*	*46.9%*	*40.9%*	*50.1%*	*56.8%*	*68.0%*	*59.7%*	*61.9%*	*100.0%*	*34.6%*
Grants, Contracts & Gifts	1,878,245	3,493,494	780,000	0	2,925,000	0	1,777,000	0	500,000	0	0	**11,353,739**
% of Operating Budget	*0.2%*	*5.4%*	*3.3%*	*0.0%*	*6.6%*	*0.0%*	*8.5%*	*0.0%*	*2.6%*	*0.0%*	*0.0%*	*0.8%*
Sales & Services of Educ. and Other Sources	23,703,193	158,972	250,000	155,000	207,100	513,500	196,050	35,150	24,000	19,700	0	**25,262,665**
% of Operating Budget	*2.2%*	*0.2%*	*1.1%*	*0.2%*	*0.5%*	*0.6%*	*0.9%*	*0.4%*	*0.1%*	*0.2%*	*0.0%*	*1.7%*
Total Operating Budget Revenues	**1,094,847,506**	**64,416,248**	**23,750,516**	**64,566,890**	**44,598,548**	**82,984,832**	**20,783,702**	**10,009,945**	**18,890,933**	**11,919,143**	**29,200,132**	**1,465,968,395**
% of Operating Budget	*100%*	*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**	**Hospital**	**Total**
Instruction	500,173,955	37,465,013	17,782,055	31,032,037	16,284,956	34,504,981	10,442,221	3,352,186	8,264,915	4,294,370	0	**663,596,689**
% of Operating Budget	*45.7%*	*59.2%*	*81.8%*	*48.7%*	*36.8%*	*42.2%*	*50.8%*	*34.0%*	*44.7%*	*36.8%*	*0.0%*	*46.3%*
Research	21,544,397	498,960	0	26,771	1,087	320,790	0	0	0	0	0	**22,392,006**
% of Operating Budget	*2.0%*	*0.8%*	*0.0%*	*0.0%*	*0.0%*	*0.4%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*1.6%*
Public Service	6,607,542	414	0	719,573	(16,460)	(1,429)	0	119,318	24,758	0	4,520,000	**11,973,715**
% of Operating Budget	*0.6%*	*0.0%*	*0.0%*	*1.1%*	*0.0%*	*0.0%*	*0.0%*	*1.2%*	*0.1%*	*0.0%*	*100.0%*	*0.8%*
Academic Support	116,277,349	12,076,402	1,686,562	4,810,525	5,705,763	9,113,518	1,951,043	1,080,829	1,812,074	2,354,746	0	**156,868,812**
% of Operating Budget	*10.6%*	*19.1%*	*7.8%*	*7.5%*	*12.9%*	*11.1%*	*9.5%*	*11.0%*	*9.8%*	*20.2%*	*0.0%*	*10.9%*
Student Services	50,192,322	2,425,782	3,880,758	9,116,181	5,314,904	7,889,264	1,688,384	1,654,812	2,539,140	1,668,001	0	**86,369,548**
% of Operating Budget	*4.6%*	*3.8%*	*17.9%*	*14.3%*	*12.0%*	*9.6%*	*8.2%*	*16.8%*	*13.7%*	*14.3%*	*0.0%*	*6.0%*
Institutional Support	104,844,830	5,801,928	4,770,200	7,257,142	3,113,931	12,034,461	1,848,061	1,377,525	1,727,237	1,384,650	0	**144,159,965**
% of Operating Budget	*9.6%*	*9.2%*	*21.9%*	*11.4%*	*7.0%*	*14.7%*	*9.0%*	*14.0%*	*9.3%*	*11.9%*	*0.0%*	*10.0%*
Operation and Maintenance of Plant	99,855,117	4,500,943	497,672	6,303,118	6,639,463	11,555,139	2,265,516	1,273,501	2,731,175	1,091,238	0	**136,712,882**
% of Operating Budget	*9.1%*	*7.1%*	*2.3%*	*9.9%*	*15.0%*	*14.1%*	*11.0%*	*12.9%*	*14.8%*	*9.4%*	*0.0%*	*9.5%*
Scholarships and Fellowships	195,412,005	0	0	2,031,439	4,315,744	2,847,906	571,879	870,887	1,324,350	536,316	0	**207,910,526**
% of Operating Budget	*17.8%*	*0.0%*	*0.0%*	*3.2%*	*9.7%*	*3.5%*	*2.8%*	*8.8%*	*7.2%*	*4.6%*	*0.0%*	*14.5%*
Net Mandatory and Non-Mandatory Transfers	(60,010)	463,006	(6,876,731)	2,425,149	2,935,574	3,577,231	1,768,798	116,690	73,938	334,984	0	**4,758,629**
% of Operating Budget	*0.0%*	*0.7%*	*-31.6%*	*3.8%*	*6.6%*	*4.4%*	*8.6%*	*1.2%*	*0.4%*	*2.9%*	*0.0%*	*0.3%*
Total Operating Budget Expenditures	**1,094,847,506**	**63,232,448**	**21,740,516**	**63,721,935**	**44,294,963**	**81,841,862**	**20,535,902**	**9,845,748**	**18,497,586**	**11,664,306**	**4,520,000**	**1,434,742,772**
% of Operating Budget	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*
CHANGE IN "A" FUND BALANCE	0	1,183,800	2,010,000	844,955	303,585	1,142,970	247,800	164,197	393,347	254,837	24,680,132	**31,225,623**

UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2026-2027

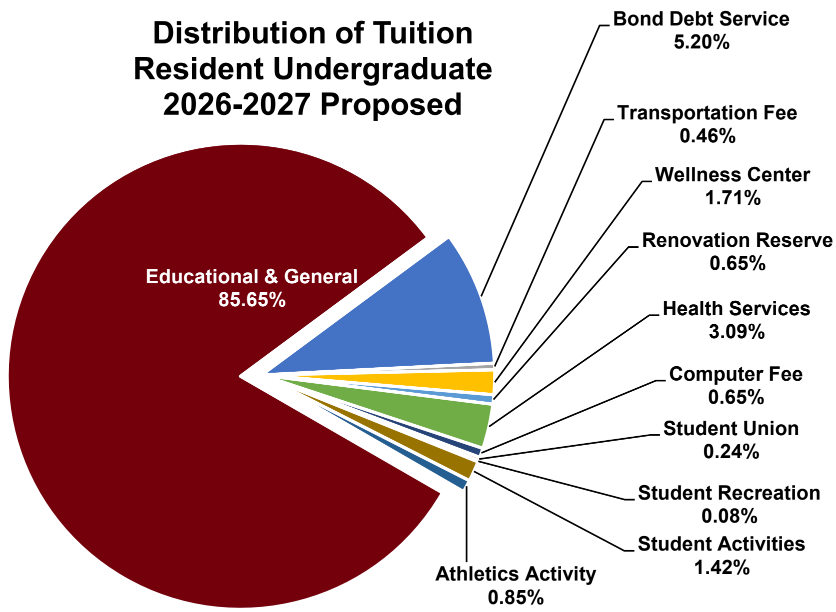
II. TUITION AND FEES

- ► 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 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
Required Tuition			
Resident Undergraduate Distribution of Tuition			
-Educational & General	$ 5,262.50	$ (253.50)	$ 5,009.00
-Bond Debt Service	319.50	253.50	573.00
-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 Fees			
Technology Fee	$ 200.00	$ -	$ 200.00
Other Student Costs			
Average University Housing Cost - Suites (1)	$ 4,773.00	$ 132.78	$ 4,905.78
Mandatory Meal Plan (2)	2,628.00	108.00	2,736.00
Weighted Average Program Fees (3)	786.00	-	786.00
Average Cost of Books & Supplies (3)	719.00	21.00	740.00
Auxiliary Athletics Fee	150.00	-	150.00
Auxiliary Student Union Expansion Fee	-	150.00	150.00

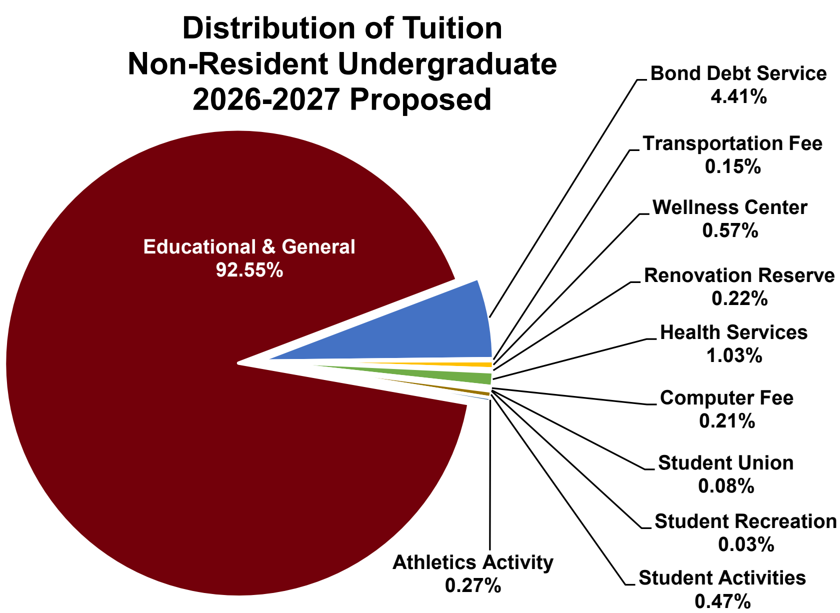
(1) Based on average cost of Suites.
(2) Based on All Access plan.
(3) Estimate by the USC Financial Aid Office.



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

	CURRENT 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
Required Tuition			
Non-Resident Undergraduate Distribution of Tuition			
-Educational & General	$ 17,116.50	$ 302.50	$ 17,419.00
-Bond Debt Service	815.50	253.50	1,069.00
-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	$ 18,494.00	$ 556.00	$ 19,050.00
Required Dedicated Fees			
Technology Fee	$ 200.00	$ -	$ 200.00
Other Student Costs			
Average University Housing Cost - Suites [1]	$ 4,773.00	$ 132.78	$ 4,905.78
Mandatory Meal Plan [2]	2,628.00	108.00	2,736.00
Weighted Average Program Fees [3]	786.00	-	786.00
Average Cost of Books & Supplies [3]	719.00	21.00	740.00
Auxiliary Athletics Fee	150.00	-	150.00
Auxiliary Student Union Expansion 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 PROPOSED FEE SCHEDULE
TUITION PER SEMESTER FOR FULL-TIME STUDENTS
CURRENT 2025-26 AND PROPOSED 2026-27

SYSTEM INSTITUTION	CURRENT 2025-26	PROPOSED 2026-27	DOLLAR CHANGE
Columbia			
Undergraduate			
- Resident	6,144.00	6,144.00	-
- Non-Resident	18,494.00	19,050.00	556.00
- Non-Resident General University Scholarship (1)	6,144.00	6,144.00	-
- Non-Resident Divisional Scholarship (2)	13,145.50	13,542.00	396.50
- Non-Resident Recognition Scholarship (3)	15,720.50	16,194.00	473.50
- Non-Resident Departmental Scholarship	10,193.50	10,500.00	306.50
- 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 Stamps Scholars, McNair Scholars, Horseshoe Scholars, Provost Scholars, Alumni Scholars, Academic Scholars - Elite, Academic Scholars - Excellence, or Academic Scholars - Superlative.

(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) CURRENT 2025-26	FULL-TIME (1) PROPOSED 2026-27	PART-TIME (1) CURRENT 2025-26	PART-TIME (1) PROPOSED 2026-27
USC COLUMBIA (2)					
GENERAL					
Undergraduate - Resident - Tuition	3,4	6,144.00	6,144.00	512.00	512.00
Undergraduate - Nonresident - Tuition		18,494.00	19,050.00	1,541.25	1,587.50
Undergraduate – Nonresident - Scholarship - Departmental	5	10,193.50	10,500.00	849.50	875.00
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	13,145.50	13,542.00	1,095.50	1,128.50
Undergraduate - Nonresident - Scholarship - Recognition	111	15,720.50	16,194.00	1,310.00	1,349.50
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
Auxiliary Student Union Expansion Fee			150.00		12.50
Application Fee - Non-Degree Student – Undergraduate (Domestic Citizen)		25.00	25.00		
Application Fee - Freshman And Transfer Undergraduate (Domestic Citizen)	13	65.00	70.00		
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		50.00	50.00		
Application Fee - Re-Admit - Undergraduate	13	25.00	25.00		
Application Fee - Re-Admit – Graduate		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	150.00		12.50
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	3,780.00	4,000.00	3,780.00	4,000.00
Dual Enrollment - Per Credit Hour	21	66.00	66.00	66.00	66.00
Reinstatement Fee – Per Occurrence	22	75.00	75.00		
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 Online – 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				5.00	5.00
Supervisory Teacher Rate - Columbia Only				50.00	50.00
Professional Development	25	RANGE - $4,000-$12,000			
Examination Fee - Challenge Examinations - Per Credit Hour		25.00	25.00		

FEE DESCRIPTION	NOTES	FULL-TIME (1) CURRENT 2025-26	FULL-TIME (1) PROPOSED 2026-27	PART-TIME (1) CURRENT 2025-26	PART-TIME (1) PROPOSED 2026-27
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)					
Language Course Fee		130.00	130.00		
Art Education Course Fee (101, 260, 520, 530, 535, 540, 541, 555, 560, 595) - Per Course		80.00	80.00		
Art History Course Fee (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, 544L; STAT 201; Physics, Astronomy, Biology, Chemistry, Environment, Geology And Marine Science; GEOL 804; 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		2,500.00			
DARLA MOORE SCHOOL OF BUSINESS (29, 30)					
Graduate Application Fee	31			50.00	50.00
International Immersion Fee	38, 120	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	30,33,120	32,000.00	32,000.00	432.00	432.00
International Master Of Business Administration - Nonresident	30,33,120	60,384.00	60,384.00	816.00	816.00
Master Of Business Administration - One Year Program – Resident	30,33,120	25,625.00	25,625.00	625.00	625.00
Master Of Business Administration - One Year Program - Nonresident	30,33,120	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	30,33,120	18,000.00	18,000.00	600.00	600.00
Master Of Accountancy - Nonresident	30,33,120	30,930.00	30,930.00	1,031.00	1,031.00

FEE DESCRIPTION	NOTES	FULL-TIME (1) CURRENT 2025-26	FULL-TIME (1) PROPOSED 2026-27	PART-TIME (1) CURRENT 2025-26	PART-TIME (1) PROPOSED 2026-27
Master Of Arts In Economics - Resident	30,33,120	18,000.00	18,000.00	600.00	600.00
Master Of Arts In Economics - Nonresident	30,33,120	30,937.00	30,937.00	1,031.00	1,031.00
Master Of Human Resources - Resident	30,33,120	27,000.00	27,000.00	600.00	600.00
Master Of Human Resources - Nonresident	30,33,120	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, 120	38,880.00	38,880.00	810.00	810.00
Professional Master Of Business Administration - Nonresident	33, 120	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
Doctor of Nursing Practice (DNP) Clinical Expert/Professional Master of Business Administration (PMBA) Joint Degree - Resident & Nonresident - Per Credit Hour (*program pending approval)*					880.00
Doctor of Nursing Practice (DNP) Executive Healthcare Leadership/Professional Master of Business Administration (PMBA) Joint Degree - Resident & Nonresident - Per Credit Hour (*program pending approval)*					880.00
Master Of International Business - Resident	33, 120	21,000.00	21,000.00	700.00	700.00
Master Of International Business - Nonresident	33, 120	24,900.00	24,900.00	830.00	830.00
Master Of International Business - Double Degree - 1st Year - Resident	33, 120	21,000.00	21,000.00	700.00	700.00
Master Of International Business - Double Degree - 2nd Year - Resident	33, 120	15,300.00	15,300.00	510.00	510.00
Master Of International Business - Double Degree - 1st Year - Nonresident	33, 120	24,900.00	24,900.00	830.00	830.00
Master Of International Business - Double Degree - 2nd Year - Nonresident	33, 120	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 Excecutive 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 - Nonresident	33	53,100.00	53,100.00		
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				50.00	50.00
Undergraduate Program Fee		264.00	264.00	22.00	22.00
Program Fee – Graduate		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		

FEE DESCRIPTION	NOTES	FULL-TIME (1)		PART-TIME (1)	
		CURRENT 2025-26	PROPOSED 2026-27	CURRENT 2025-26	PROPOSED 2026-27
Carolina LIFE Program Fee	41	3,000.00	6,000.00	3,000.00	6,000.00
Carolina LIFE - LIFE Skills Course Unit Charge	41			529.00	529.00
Carolina LIFE Tuition - Per Semester - Resident & Nonresident (General University Courses)	41			512.00	512.00
Carolina LIFE Housing - Semester	42	5,867.00	6,094.00		
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	
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				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				225.00	225.00
International Student/Alumni Request Fee				12.00	12.00
SEVIS Maintenance Fee				100.00	100.00
STUDY ABROAD FEES					
Study Abroad				225.00	225.00
Cohort Study Abroad				300.00	300.00
National Student Exchange Placement & Administrative Fee				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				250.00	250.00
ENGLISH PROGRAMS FOR INTERNATIONALS – EPI (44)					
Tuition – Per EPI Term – Full Time				2,560.00	2,560.00
Tuition - Two Classes				1,700.00	1,700.00
Tuition - One Class				850.00	850.00
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			756.00	800.00
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		50.00	50.00		
Application Fee - Readmit – Graduate		15.00	15.00		
Graduate Student Status Change Fee		15.00	15.00		

FEE DESCRIPTION	NOTES	FULL-TIME (1) CURRENT 2025-26	FULL-TIME (1) PROPOSED 2026-27	PART-TIME (1) CURRENT 2025-26	PART-TIME (1) PROPOSED 2026-27
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	3,780.00	4,000.00	3,780.00	4,000.00
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		750.00	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
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		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 Program, Resident Tuition				780.00	780.00
Law School Online Masters & Certificate Program, Nonresident Tuition				780.00	980.00
Application Fee	13, 47	60.00	60.00		
JD Seat Confirmation Fee		500.00	500.00		
Kick Start Program - One Time Fee		125.00			
Lost Key Fee, No Rekeying Required		25.00			
Lost Office Key Fee		75.00			
JD Course Fee - 3L Bar Prep		-	-	-	-
Public Safety Executive Leadership Masters & Certificate Program - Resident - Per Credit Hour		750.00	750.00	750.00	750.00
Public Safety Executive Leadership Masters & Certificate Program - Nonresident - Per Credit Hour		850.00	850.00	850.00	850.00
Public Safety Executive Leadership Masters & Certificate Program - Nonresident - Off-Site - Per Credit Hour		980.00	980.00	980.00	980.00
Public Safety Executive Leadership, MSL And Certificate Program Fee - Per Academic Year		500.00	500.00	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 Nonresident	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		

FEE DESCRIPTION	NOTES	FULL-TIME (1) CURRENT 2025-26	FULL-TIME (1) PROPOSED 2026-27	PART-TIME (1) CURRENT 2025-26	PART-TIME (1) PROPOSED 2026-27
Visiting Medical Student Fee		175.00	175.00		
Supplementary Application Fee		100.00	100.00		
Admission Deposit		250.00	250.00		
Graduate Certificate In Bio Studies - Resident Program Fee	53	18,000.00	18,000.00	1,500.00	1,500.00
Graduate Certificate In Bio Studies - Nonresident Program Fee	53	23,940.00	23,940.00	1,995.00	1,995.00
Graduate Certificate In Bio Studies - Seat Confirmation Fee - Non-Refundable – Resident		900.00	900.00		
Graduate Certificate In Bio Studies - Seat Confirmation Fee - Non-Refundable – Nonresident		1,197.00	1,197.00		
Physician Assistant - Resident Tuition	45, 54	7,545.00	7,545.00	628.75	628.75
Physician Assistant - Nonresident Tuition	45, 54	13,128.00	13,128.00	1,094.00	1,094.00
Physician Assistant - Nonresident Scholar Tuition	45, 54	9,552.00	9,552.00	796.00	796.00
Nurse Anesthesia - Resident Tuition	45, 54	7,545.00	7,545.00	628.75	628.75
Nurse Anesthesia - Nonresident Tuition	45, 54	13,128.00	13,128.00	1,094.00	1,094.00
Nurse Anesthesia - Nonresident Scholar Tuition	45, 54	9,552.00	9,552.00	796.00	796.00
Physician Assistant Enrichment Activity Fee		685.00	685.00		
Nurse Anesthesia Enrichment Activity Fee		610.00	610.00		
Instrument Resource Facility Lab Support Fee (All Sections MCBA 740, 741, 742 and 743)		250.00	250.00		
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	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, 752, 753, 754, 757, 758, 759, 760A, 762, 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, 426, 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, 752, 753, 754, 757, 758, 759, 760A, 762, 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		
Doctor of Nursing Practice (DNP) Clinical Expert/Professional Master of Business Administration (PMBA) Joint Degree - Resident & Nonresident - Per Credit Hour (*program pending approval*)					880.00
Doctor of Nursing Practice (DNP) Executive Healthcare Leadership/Professional Master of Business Administration (PMBA) Joint Degree - Resident & Nonresident - Per Credit Hour (*program pending approval)*					880.00
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
Doctor Of Pharmacy - Professional Program Fee	39	250.00	500.00		
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

FEE DESCRIPTION	NOTES	FULL-TIME (1)		PART-TIME (1)	
		CURRENT 2025-26	PROPOSED 2026-27	CURRENT 2025-26	PROPOSED 2026-27
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		
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		95.00	95.00	95.00	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		
Athletic Training Program Fee (PB Cert Program Only; Fall, Spring, & Summer)			250.00		
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		
Practicum Fee - One-Time Charge For SOWK 382		210.00	210.00	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	200.00		
HOUSING (65)					
APARTMENTS				**ASSIGNABLE SPACES**	
Green Quadrangle	66	5,867.00	6,094.00	502	
East Quadrangle		5,867.00	6,094.00	396	
South Quadrangle	66	5,867.00	6,094.00	400	
Horseshoe - Non-Renovated Buildings		5,732.00			
Horseshoe		6,169.00	6,402.00	315	
820 Henderson		5,014.00	5,114.00	16	
Bates West		4,502.00	4,592.00	400	
Horseshoe – Summer Daily		39.00			
Preston	66	4,687.00	4,781.00	36	
Park Place Apartments – Studio And 1 Bedroom		7,757.00	8,062.00	27	
Park Place Apartments – 1 Bedroom/1 Bath Double		6,186.00	6,485.00	40	
Park Place Apartments – 2 Bedroom Suites		7,144.00	7,487.00	136	
Park Place Apartments – 3, 4, & 5 Bedroom Suites		6,699.00	7,028.00	449	
650 Lincoln Street - 2 Bedroom Units		7,044.00	7,285.00	207	
650 Lincoln Street - 4 Bedroom Units		6,669.00	6,902.00	668	
SUITES					
Maxcy	66	4,278.00	4,439.00	158	
Preston	66	4,183.00	4,267.00	36	
Sims, Mcclintock, Wade Hampton – Women's Quadrangle		4,846.00	4,943.00	598	
Capstone		4,183.00	4,267.00	613	
Columbia Hall		4,183.00	4,267.00	507	
Honors Hall - Singles		5,857.00	6,074.00	175	
Honors Hall - Doubles		4,956.00	5,155.00	364	
Patterson Hall	66	4,961.00	5,120.00	560	
East – Quadrangle		5,510.00	5,620.00	47	
Campus Village - 2 Bedroom Suite	66	6,072.00	6,318.00	20	
Campus Village - 4 Bedroom Suite	66	6,072.00	6,318.00	1376	
TRADITIONAL					
Bates House		3,459.00	3,528.00	549	

FEE DESCRIPTION	NOTES	FULL-TIME (1) CURRENT 2025-26	FULL-TIME (1) PROPOSED 2026-27	PART-TIME (1) CURRENT 2025-26	PART-TIME (1) PROPOSED 2026-27
South Tower		3,577.00	3,664.00	391	
Mcbryde		3,459.00		0	
Campus Village - 2 Bedroom Pod	66	5,080.00	5,302.00	412	
HOUSES					
1723 Greene St - 2 Bedroom		1,169.00	5,260.00	2	
1725 Greene St - 2 Bedroom		1,169.00	5,260.00	2	
1727 Greene St. - 2 Bedroom		1,169.00	5,260.00	2	
HOUSES – MONTHLY					
11 Gibbes Court – 2 Bedroom		1,159.00		0	
13 Gibbes Court – 2 Bedroom		1,159.00		0	
1719 A Greene St - 2 Bedroom + Study		1,222.00		0	
1719 B Greene St - 2 Bedroom		1,169.00		0	
101 S. Bull St - 3 Bedroom		1,222.00		0	
105 S. Bull St - 3 Bedroom		1,222.00		0	
109 S. Bull St - 3 Bedroom		1,222.00		0	
201 S. Marion St - 3 Bedroom		1,222.00		0	
Application Fee		100.00	100.00		
Educational/RHA Fee		50.00	50.00		
Enrichment Fee - Green & South Quad, Maxcy, Preston, Patterson, Campus Village	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 – 3rd 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, GAMECOCK GATEWAY, FIRST YEAR GREEK STUDENTS, PALMETTO PATHWAY PROGRAM STUDENTS (70)					
All Access With $250 Meal Plan Dollars		2,628.00	2,736.00		
Greek Meal Plan (Req. For First Year Greek Students, Spring Only) Greek Block 100 With $150 Meal Plan Dollars		1,360.00	1,416.00		
OPTIONAL MEAL PLANS FOR UPPERCLASSMEN AND OFF-CAMPUS STUDENTS					
All Access With $250 Meal Plan Dollars Plus Plan		2,835.00	2,951.00		
All Access With $400 Meal Plan Dollars		2,789.00	2,903.00		
All Access With $400 Meal Plan Dollars Plus Plan		2,996.00	3,119.00		
Declining Balance $1,625		1,625.00	1,625.00		
Declining Balance $1,000		1,000.00	1,000.00		
Block 50 With $400 Meal Plan Dollars		1,146.00	1,193.00		
Block 100 With $150 Meal Plan Dollars		1,360.00	1,416.00		
Weekly 10 With $250 Meal Plan Dollars		1,850.00	1,926.00		
Block 20 Add On (Block Meal Plans Only)		239.00	249.00		
Declining Balance $500 (Spring Only)		500.00	500.00		
Early Arrival Meals		450.00	450.00		
Athletics 16 Meal Plan	107	2,996.00	3,119.00		
Athletics 14 Meal Plan	107	2,023.00	2,124.00		
Athletics 10 Meal Plan	107	1,680.00	1,764.00		
Block 40 With $50 Meal Plan Dollars (Summer Only)		1,300.00	1,353.00		
Block 100 With $100 Meal Plan Dollars (Summer Only)		550.00	573.00		
RA All Access With $225 Meal Plan Dollars		2,365.00	2,462.00		
RA All Access With $225 Meal Plan Dollars Plus		2,551.00	2,656.00		
RA All Access With $360 Meal Plan Dollars		2,510.00	2,613.00		
RA All Access With $360 Meal Plan Dollars Plus		2,696.00	2,807.00		
ORIENTATION (113)					
Student Orientation - Additional Per Night Room Charge		30.00	30.00		
Freshmen - Student Orientation (2 Day)		260.00	260.00		
Freshmen - Parent Orientation (2 Day)		130.00	130.00		
Transfer Student Orientation - (1 Day)		130.00	130.00		
Transfer Parent Orientation - (1 Day)		65.00	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		

FEE DESCRIPTION	NOTES	FULL-TIME (1)		PART-TIME (1)	
		CURRENT 2025-26	PROPOSED 2026-27	CURRENT 2025-26	PROPOSED 2026-27
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
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
Master Of Exercise & Sports Science - Online Program - Resident And Nonresident Per Credit Hour	11				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		
USCA LIFE Program		12,000.00	12,000.00		
Pacer Pathway Program Fee		1,000.00		1,000.00	
Pacer Pathway Deposit Fee (Applied Against Program Fee)		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		

FEE DESCRIPTION	NOTES	FULL-TIME (1)		PART-TIME (1)	
		CURRENT 2025-26	PROPOSED 2026-27	CURRENT 2025-26	PROPOSED 2026-27
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			
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			
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			
Housing - Double - Per Semester	61, 80	2,973.00			
Housing - Double - Per Semester - Pacer Crossings	61, 80		2,973.00		
Housing - Double - Per Semester - Pacer Commons	61, 80		3,181.00		
Housing - Double - Per Semester - Pacer Downs	61, 80		3,077.00		
Housing - Single - Per Semester	61, 80	3,520.00			
Housing - Single - Per Semester - Pacer Crossings	61, 80		3,520.00		
Housing - Single - Per Semester- Pacer Commons	61, 80		3,766.00		
Housing - Single - Per Semester - Pacer Downs	61, 80		3,643.00		
Housing - Double As A Single Room	61, 80	4,190.00			
Housing - Double As A Single Room - Pacer Crossings	61, 80		4,190.00		
Housing - Double As A Single Room - Pacer Commons	61, 80		4,483.00		
Housing - Double As A Single Room- Pacer Downs	61, 80		4,337.00		
Housing - Triple - Per Semester		1,770.00			
Housing - Triple - Per Semester - Pacer Crossings			1,770.00		
Housing - Triple - Per Semester - Pacer Commons			1,894.00		
Housing - Triple - Per Semester- Pacer Downs			1,832.00		
Housing - Application Fee - Nonrefundable		25.00	25.00		
Housing - Application Fee - Refundable		125.00	125.00		
Housing - Maymester Single		376.00	387.00		
Housing - Maymester Double		311.00	320.00		
Housing - Full Summer Term (Excluding Maymester) Single		1,219.00	1,256.00		
Housing - Full Summer Term (Including Maymester) Single - Prorated For Each Portion Of Term		1,594.00	1,641.00		
Housing - Full Summer Term (Excluding Maymester) Double - Prorated For Each Portion Of Term		1,071.00	1,103.00		
Housing - Full Summer Term (Including Maymester) Double - Prorated For Each Portion Of Term		1,382.00	1,423.00		
Housing - Double - Per Semester (Aiken County Resident)	80	2,453.00			
Housing - Single - Per Semester (Aiken County Resident)	80	2,932.00			
Housing - Double As A Single Room (Aiken County Resident)	80	3,458.00			
Housing - Double - Per Semester (Greek Housing)	80	2,723.00			
Housing - Double As A Single Room (Greek Housing)	80	3,851.00			
Housing - Double - Per Semester (New Aiken County Resident)	84	1,293.00	1,340.00		
Housing - Single - Per Semester (New Aiken County Resident)	84	1,810.00	1,875.00		

FEE DESCRIPTION	NOTES	FULL-TIME (1)		PART-TIME (1)	
		CURRENT 2025-26	PROPOSED 2026-27	CURRENT 2025-26	PROPOSED 2026-27
Housing - Double As A Single Room (New Aiken County Resident) - Pacer Commons	84	2,327.00	2,410.00		
Meal Plan A (Unlimited Meals/Wk +$105 Decl Balance)		1,781.00			
Meal Plan B (11 Meals/Week + $315 Decl Balance)		1,781.00			
Meal Plan C (6 Meals Per Week + $630 Decl Balance)		1,781.00			
Meal Plan D (Decl Balance)		958.00			
Meal Plan E (Block 50 + $132 Declining Balance)		594.00			
Meal Plan F (Block 30 + $84 Declining Balance)		383.00			
Meal Plan - Pacer Card		40.00	40.00		
Meal Plan - Commuter		75.00	80.00		
Meal Plan A ("All Access Premium Pacer" = Unlimited Meals/Wk + $300 Flex + 50 Meal Exchanges)			1,950.00		
Meal Plan B ("All Access Value Pacer" = Unlimited Meals/Wk + $100 Flex + 30 Meal Exchanges)			1,800.00		
Meal Plan C ("Upperclassmen Block 200" = 200 Meal Exchanges + $300 Flex)			1,700.00		
Meal Plan D ("Pick Your Points Dcb Plan" = Declining Balance)			450.00		
Meal Plan E ("Block 50" = 50 Meal Exchanges + $300 Flex)			675.00		
Meal Plan F ("Block 30" = 30 Meal Exchanges + $100 Flex)			350.00		
Optional Health Services Fee - Graduate - Per Semester		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		
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			
Dual Enrollment - 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	25.00	23.00	25.00
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		

FEE DESCRIPTION	NOTES	FULL-TIME (1)		PART-TIME (1)	
		CURRENT 2025-26	PROPOSED 2026-27	CURRENT 2025-26	PROPOSED 2026-27
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		
Science Lab 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 - Per Credit Hour	21	66.00	66.00		
Professional Development	25	RANGE - $4,000-$12,000			
Housing Fees - Single Room - Fall And Spring - Per Semester	88, 89	3,965.00	4,125.00		
Housing Fees - Summer Daily Rate (Uscb Student/ Uscb Intern)	88, 89	22.00	23.00		
Housing Fees - Summer Monthly Rate (Uscb Student/ Uscb Intern)	88, 89	660.00	690.00		
Housing Fees - Summer Daily Rate - Individual/ Short Term Groups (Less Than 30 Days)	88, 89	33.00	34.50		
Housing Fees - Summer - Long Term Groups (30 Days Or More) - Per Night	88, 89	26.00	28.00		
Housing Fees - Summer Monthly Rate -Individual	88, 89	990.00	1,050.00		
Housing Fees - Double Room - Fall And Spring - Per Semester	88, 89	2,870.00	3,000.00		
Housing Fees - Semi Private Suite - Fall And Spring - Per Semester	88, 89	5,000.00	5,225.00		
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		2,480.00	2,572.00		
Plan 2 - Block 160 + $300 Declining Balance		1,990.00	2,064.00		
Plan 3 - Unlimited + $200 Declining Balance Meal Exchange		2,350.00	2,435.00		
Plan 4 - Block 40 + $175 Declining Balance			600.00		
Plan 4 - Block 50 + $250 Declining Balance		800.00			
Plan 5 - Block 30 + $75 Declining Balance		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
Risepoint Online Undergraduate Program			5,604.00		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		

FEE DESCRIPTION	NOTES	FULL-TIME (1)		PART-TIME (1)	
		CURRENT 2025-26	PROPOSED 2026-27	CURRENT 2025-26	PROPOSED 2026-27
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	94	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
Summer Internship Rate			150.00		150.00
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, 348, 432, 433, 434, 435, 436, 437, 438, 455; BADM 399, 478, 498, 499; FINA 362, 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 329, 455, 492; LSCM 381, 382, 383, 384, 385, 451, 455; MSBA 700, 705, 710, 715, 720, 730, 740, 745, 750, 760, 765, 770, 775, 780, 790, 796, 798; HTMT 341, 342, 343, 344, 345, 441, 442, 443, 444, 445	95	45.00	45.00		
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 (Excluding Online), 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; ENCP 101; 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, U325L, U401	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 And CHME Courses Numbered 200 Through 500 (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	85.00	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	3,377.00	3,471.00		

FEE DESCRIPTION	NOTES	FULL-TIME (1)		PART-TIME (1)	
		CURRENT 2025-26	PROPOSED 2026-27	CURRENT 2025-26	PROPOSED 2026-27
Housing Fees - Palmetto Villas - Three Bedroom Single Per Semester (Unit 5)	97	3,896.00	4,005.00		
Housing Fees - Double - Palmetto Villas - Per Semester	97	2,873.00	2,953.00		
Housing Fees - Double - Palmetto House/ Magnolia House - Per Semester	97	3,233.00	3,324.00		
Housing Fees - Single - Palmetto House/ Magnolia House - Per Semester	97	3,873.00	4,021.00		
Housing Fees - Single - Palmetto Villas - Per Semester	97	4,301.00	4,465.00		
Housing Fees - Double As Single - Palmetto House (Super Single) - Per Semester	97	4,042.00	4,195.00		
Housing Fees - Double As Single - Magnolia House (Super Single) - Per Semester	97	4,042.00	4,195.00		
Housing Fees - Double - Palmetto Villas - Maymester	97	400.00	440.00		
Housing Fees - Double - Palmetto Villas - Each Summer Session Portion	97	500.00	550.00		
Housing Fees - Double- Palmetto Villas - Full Summer (Prorated For Portion Of Full Summer Term By Month)	97	1,000.00	1,100.00		
Housing Fees - Single - Palmetto Villas - Full Summer (Prorated For Portion Of Full Summer Term By Month)	97	1,300.00	1,430.00		
Technology Fee – Residential Housing – Per Semester		100.00	100.00		
Housing Fee – Residential Activity Fee – Per Semester		50.00	50.00		
Housing Fee – 8.5 Month Housing Contract Differential		475.00	523.00		
MANDATORY MEAL PLANS FOR RESIDENT STUDENTS					
Meal Plan - Platinum Plus - 19 Meals Per Week, 200 Spartan Points, And 5 Retail Swipes Per Week		2,333.00	2,413.00		
Meal Plan - Platinum - 19 Meals Per Week, 200 Spartan Points	98	2,200.00	2,275.00		
Meal Plan - Villa Gold Plus - 9 Meals Per Week In The CLC Café, 250 Spartan Points, And 5 Retail Swipes Per Week		1,981.00	2,049.00		
Meal Plan - Villa Gold - 9 Meals Per Week In The CLC Café And 250 Spartan Points	98	1,847.00	1,910.00		
Meal Plan - Villa Silver - 100 Block Plan - 100 Swipes Throughout The Semester In The CLC Café And 575 Spartan Points	98	1,847.00	1,910.00		
MANDATORY MEAL PLANS FOR COMMUTER STUDENTS					
Meal Plan – Spartan Commuter Plan	99	135.00	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	3,780.00	4,000.00		
Athletic Insurance Fee	100	$700.00 - 1,200.00			
Student Health & Wellness Fee	101	125.00	125.00	10.50	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 - 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

FEE DESCRIPTION	NOTES	FULL-TIME (1) CURRENT 2025-26	FULL-TIME (1) PROPOSED 2026-27	PART-TIME (1) CURRENT 2025-26	PART-TIME (1) PROPOSED 2026-27
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 - Per Credit Hour	105			75.00	75.00
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	27.00	25.00	27.00
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	40.00		
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	65.00		
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 – 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		
Student ID Fee – Made After First Week Of Class Or Replacement		25.00	25.00		
USC SUMTER					
Language Lab Fee - FREN V109, V110, V121, V122; SPAN V109, V110, V121, 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		270.00	297.00		
Meal Plan – Optional – Fire Ant Black: 70 Meals Per Semester		775.00	825.00		
Meal Plan – Optional – Fire Ant Red: 126 Meals Per Semester		1,150.00	1,265.00		
Meal Plan - Optional - Fire Ant Grey: 200 Meals Per Semester		1,725.00	1,897.50		
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
2026-2027

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 2026 become effective in Fall 2026.
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 $6,175 annually; Graduate/Professional students: 50% of tuition and fee charges in excess of the VA maximum amounts for SC not to exceed $2,000 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 6, 2021.
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 Stamps Scholars, McNair Scholars, Horseshoe Scholars, Provost Scholars, Alumni Scholars, Academic Scholars - Elite, Academic Scholars - Excellence, or Academic Scholars - Superlative.
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 program rates for the Master of Business Administration and Master of Exercise Science online programs listed under campus rates. USC Upstate has a rate for all online graduate programs 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 is 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) All students in groups defined in policy STAF 7.00 (Mandatory Health Insurance Requirements for Students) will be automatically enrolled in the Student Health Insurance Plan (SHIP) and charged on their Bursar account unless a waiver is submitted that provides documentation of a comparable plan. Registered students in other student groups may opt-in to the plan if they meet the qualifications for voluntary student enrollment as defined by the Student Insurance Office. Please see policy STAF 7.00 and the university website for complete information.
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.

UNIVERSITY OF SOUTH CAROLINA FEE SCHEDULE
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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.
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).
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 the 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 an additional $50 application fee for graduate students. Applicants are required to pay both the $50 graduate school application fee and $50 Moore School of Business application fee.
32) Nonrefundable 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, educational electronic health record, and self-assessment platforms. Provide printing for students within the COP building. Provide 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. Support student professional development. 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 facilities for the COP in order to offer students an improved education experience.
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.

UNIVERSITY OF SOUTH CAROLINA FEE SCHEDULE
2026-2027

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.
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.
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.
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, South Quad, Patterson, and Campus Village residence halls will be assessed the enrichment fee for the living-learning communities 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 Freshmen, Gamecock Gateway, First Year Greek Students, 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.
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 Budget Office. Special OSP courses assessed at board mandated fee rate.
75) USC Aiken resident rate applies to students who are legal residents of Richmond and Columbia counties of Georgia as provided in SC Code of Laws 59-112-110.

UNIVERSITY OF SOUTH CAROLINA FEE SCHEDULE
2026-2027

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.
79) USC Aiken - Reduced application fee for students who quality 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.
89) USC Beaufort - All students residing in on-campus student housing will be required to purchase Block 160 or one of the Unlimited Meal Plans. 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 Block 40 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 a 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.

UNIVERSITY OF SOUTH CAROLINA FEE SCHEDULE
2026-2027

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, Low Income Common Application Students, 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 who are under 35 miles radius to campus, 21 years or older after the first day of classes, Active Duty Military, married or have children 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 a 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 $75 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.
107) The Athletic 16 meal plan may 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 include, but are not limited to: parking in unauthorized areas, driving too fast for conditions, and undesignated street crossing.
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) Fort Jackson classes are identified by section numbers starting with "P" 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.

UNIVERSITY OF SOUTH CAROLINA FEE SCHEDULE
2026-2027

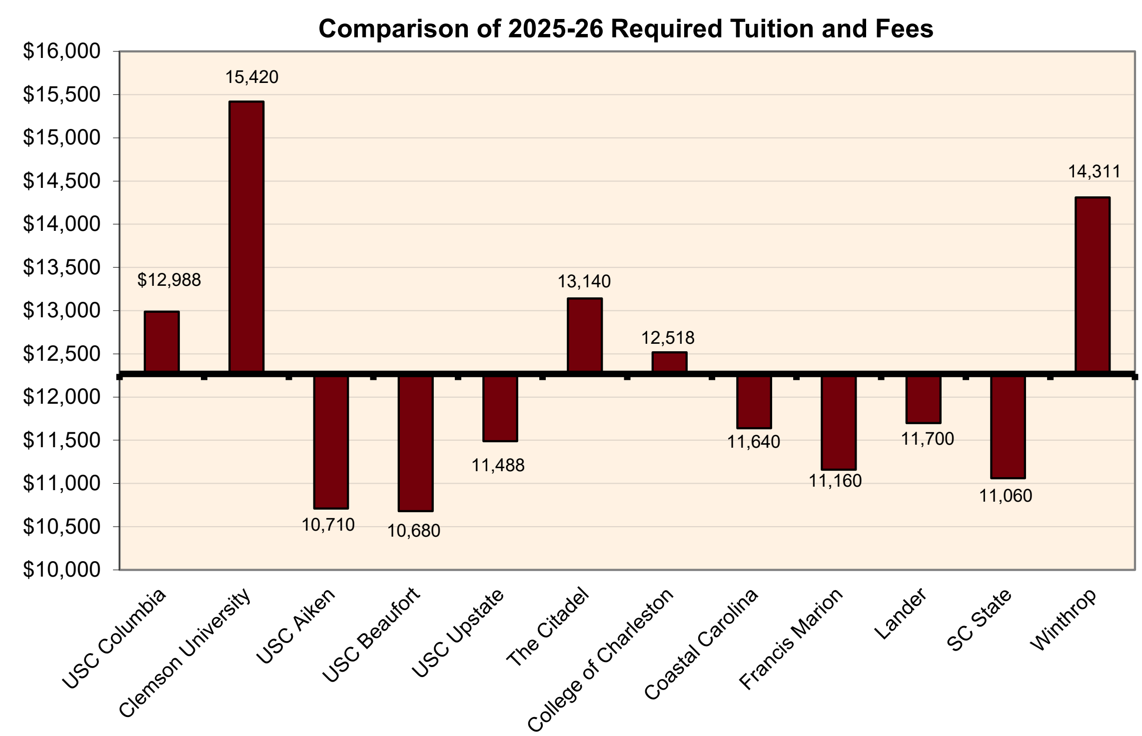
120) Rates for Darla Moore School of Business programs will increase effective Summer 2027 according to the schedule below:

Fee Description	Full-Time 2027-28	Part-Time 2027-28
International Immersion Fee	$ 4,000	$ -
International Master of Business Administration - Resident	33,500	-
International Master of Business Administration - Nonresident	53,600	-
Master of Business Administration - One Year Program – Resident	30,750	-
Master of Business Administration - One Year Program - Nonresident	35,750	-
Master of Accountancy - Resident	21,000	700
Master of Accountancy - Nonresident	30,930	1,031
Master of Science in Quantitative Economics	21,000	700
Master of Science in Quantitative Economics	30,937	1,031
Master of Human Resources - Resident	32,625	725
Master of Human Resources - Nonresident	46,405	1,031
Professional Master of Business Administration Program Fee – Resident	44,550	990
Professional Master of Business Administration - Nonresident	44,550	990
Master of International Business - Resident	27,300	910
Master of International Business - Nonresident	33,000	1,100
Master of International Business - Double Degree - 1st Year - Resident	30,030	910
Master of International Business - Double Degree - 2nd Year - Resident	18,150	550
Master of International Business - Double Degree - 1st Year - Nonresident	33,000	1,000
Master of International Business - Double Degree - 2nd Year - Nonresident	21,780	660

ANNUAL UNDERGRADUATE TUITION AND REQUIRED FEES COMPARISON
SOUTH CAROLINA PUBLIC HIGHER EDUCATION INSTITUTIONS
ACADEMIC YEARS 2024-25, 2025-26, 2026-27

INSTITUTIONS	2024-25 RESIDENT	2024-25 NON-RESIDENT	2025-26 RESIDENT	2025-26 NON-RESIDENT	2026-2027 RESIDENT	2026-2027 NON-RESIDENT
RESEARCH INSTITUTIONS						
USC Columbia	**$12,688**	**$36,298**	**$12,988**	**$37,688**	**$13,288**	**$39,100**
Clemson University	15,120	40,432	15,420	41,944	**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	39,078	13,140	40,407		
College of Charleston	12,518	37,836	12,518	38,384		
Coastal Carolina University	11,640	29,628	11,640	29,926		
Francis Marion University	11,160	21,544	11,160	21,544	**NOT AVAILABLE**	
Lander University	11,700	21,300	11,700	21,300		
South Carolina State University	11,060	21,750	11,060	21,750		
Winthrop University	13,998	27,996	14,311	28,700		
REGIONAL PALMETTO COLLEGES						
	7,558	**18,238**	**7,558**	**18,238**	**7,558**	**18,238**
TECHNICAL COLLEGES						
Average Technical College	4,994	9,308	5,069	9,517		
High Technical College	5,862	14,700	5,880	14,988	**NOT AVAILABLE**	
Low Technical College	4,448	6,024	4,468	6,240		

Notes: All tuition and required fees at USC include a Technology Fee, Auxiliary Athletics Fee & Auxiliary Student Union Expansion Fee.
FY2025 and FY2026 tuition and required fee information from CHE Website and USC Fee Schedule.
FY2027 for USC from Executive Committee budget proposal to Board of Trustees.
Tuition and required fees for some non-USC institutions are unknown for FY2027. Data will be provided at a later date.



Average Required Tuition and Fees = $12,235

UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER

STUDENT/RESIDENCY STATUS	CURRENT 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
Columbia - Undergraduate			
Resident Undergraduate Tuition:			
Educational and General	$ 5,262.50	$ (253.50)	$ 5,009.00
Institution Bond	319.50	253.50	573.00
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**
Nonresident Undergraduate Tuition:			
Educational and General	$ 17,116.50	$ 302.50	$ 17,419.00
Institution Bond	734.50	253.50	988.00
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	**$ 18,494.00**	**$ 556.00**	**$ 19,050.00**

UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER

STUDENT/RESIDENCY STATUS	CURRENT 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
Columbia - Graduate			
Resident Graduate Tuition:			
Educational and General	$ 5,985.50	$ (253.50)	$ 5,732.00
Institution Bond	319.50	253.50	573.00
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**
Nonresident Graduate Tuition:			
Educational and General	$ 13,885.50	$ (253.50)	$ 13,632.00
Institution Bond	351.50	253.50	605.00
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 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
Columbia - Law			
Resident Law School Tuition:			
Educational and General	$ 9,278.00	$ (253.50)	$ 9,024.50
Institution Bond	319.50	253.50	573.00
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
Law Review	1.50	-	1.50
Total Tuition	**$ 10,161.00**	**$ -**	**$ 10,161.00**
Nonresident Law School Tuition:			
Educational and General	$ 17,671.00	$ (253.50)	$ 17,417.50
Institution Bond	734.50	253.50	988.00
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 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
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**
Nonresident 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**
Nonresident 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 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
USC Aiken			
Resident Undergraduate Tuition:			
Educational and General	$ 4,654.00	$ (166.00)	$ 4,488.00
Institution Bond	166.00	(82.00)	84.00
Renovation Reserve	12.00	-	12.00
Student Health	42.00	20.00	62.00
Campus Activity	32.00	28.00	60.00
Athletic Activity	288.00	170.00	458.00
Student Media	5.00	-	5.00
Student Wellness	-	30.00	30.00
Total Tuition	**$ 5,199.00**	**$ -**	**$ 5,199.00**
Nonresident Undergraduate Tuition:			
Educational and General	$ 9,883.00	$ (166.00)	$ 9,717.00
Institution Bond	166.00	(82.00)	84.00
Renovation Reserve	12.00	-	12.00
Student Health	42.00	20.00	62.00
Campus Activity	32.00	28.00	60.00
Athletic Activity	288.00	170.00	458.00
Student Media	5.00	-	5.00
Student Wellness	-	30.00	30.00
Total Tuition	**$ 10,428.00**	**$ -**	**$ 10,428.00**

STUDENT/RESIDENCY STATUS	CURRENT 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
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**
Nonresident 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 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
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**
Nonresident 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**
Nonresident 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 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
USC Salkehatchie			
Resident Undergraduate Tuition:			
Educational and General	$ 3,472.00	$ (133.00)	$ 3,339.00
Renovation Reserve	34.00	16.00	50.00
Campus Activity	13.00	17.00	30.00
Athletic Activity	60.00	100.00	160.00
Total Tuition	**$ 3,579.00**	**$ -**	**$ 3,579.00**
Nonresident Undergraduate Tuition:			
Educational and General	$ 8,812.00	$ (133.00)	$ 8,679.00
Renovation Reserve	34.00	16.00	50.00
Campus Activity	13.00	17.00	30.00
Athletic Activity	60.00	100.00	160.00
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**
Nonresident 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	$ (45.00)	$ 3,289.00
Renovation Reserve	50.00	-	50.00
Campus Activity	195.00	45.00	240.00
Total Tuition	**$ 3,579.00**	**$ -**	**$ 3,579.00**
Nonresident Undergraduate Tuition:			
Educational and General	$ 8,674.00	$ (45.00)	$ 8,629.00
Renovation Reserve	50.00	-	50.00
Campus Activity	195.00	45.00	240.00
Total Tuition	**$ 8,919.00**	**$ -**	**$ 8,919.00**

UNIVERSITY OF SOUTH CAROLINA
DISTRIBUTION OF TUITION PER SEMESTER

STUDENT/RESIDENCY STATUS	CURRENT 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
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**
Nonresident 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**

STUDENT/RESIDENCY STATUS	CURRENT 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
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**
Nonresident 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**

STUDENT/RESIDENCY STATUS	CURRENT 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
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**
Nonresident 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 2025-26	DOLLAR CHANGE	PROPOSED 2026-27
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**
Nonresident 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**
Nonresident 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 2026-2027

III. USC COLUMBIA

► USC Columbia

- Capsule of Performance Data
- Summary of Budgetary Changes
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- Columbia Summaries:
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CAPSULE OF PERFORMANCE DATA
USC Columbia

Fall Enrollment (Majors)[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Total Students:				
Full-Time	31,553	33,854	35,659	5.33%
Part-Time	3,860	3,497	3,491	-0.17%
Total Fall Enrollment	35,413	37,351	39,150	4.82%
Total Students:				
Undergraduate	28,429	30,157	31,816	5.50%
Graduate	5,991	6,184	6,308	2.01%
Professional	993	1,010	1,026	1.58%
Total Fall Enrollment	35,413	37,351	39,150	4.82%
Full-Time Equivalent Students:				
Undergraduate	28,393	30,169	31,954	5.92%
Graduate	4,038	4,139	4,265	3.05%
Professionals	1,082	1,097	1,132	3.19%
Total FTE's	33,513	35,405	37,352	5.50%

Degrees Awarded[1]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Certificates	370	530	728	37.36%
Associates	-	-	-	-
Bachelors	6,409	6,005	6,723	11.96%
Masters	1,764	1,624	1,612	-0.74%
Doctorates	409	413	402	-2.66%
Professional and Other	385	352	344	-2.27%
Total Degrees	9,337	8,924	9,809	9.92%

Grant Activity[2]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Grant Expenditures by Purpose:				
Research	$ 138,975,298	$ 158,125,976	$ 176,351,335	11.53%
Public Service	46,676,911	58,037,515	64,260,071	10.72%
Scholarships	123,571,114	133,168,570	154,417,464	15.96%
Other	4,357,991	5,478,962	7,248,719	32.30%
Total	$ 313,581,315	$ 354,811,023	$ 402,277,589	13.38%

Full-Time Ranked Faculty[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Professor	500	514	526	2.33%
Associate Professor	453	451	464	2.88%
Assistant Professor	388	406	410	0.99%
Instructors/Lecturers	313	347	371	6.92%
Librarian	57	59	58	-1.69%
Total	1,711	1,777	1,829	2.93%

[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
FY2026 to FY2027

	Recurring Budget	Nonrecurring Budget	Total Budgetary Changes
Sources of Funds for Allocation			
State Appropriations			
FY26 Appropriations (Nonrecurring in FY26 Budget)	21,639,186	-	21,639,186
FY26 Appropriations (FY26 Actuals > Budget)	1,393,227	-	1,393,227
FY27 Tuition Mitigation	-	7,218,093	7,218,093
FY27 State Pay Plan Funding	-	5,170,000	5,170,000
Carolina Internship Pilot Program	1,000,000	-	1,000,000
Center for Civic Leadership	1,500,000	-	1,500,000
Civil Rights Center	200,000	-	200,000
Anne Frank Center	500,000	-	500,000
Joseph F. Rice School of Law	1,000,000	-	1,000,000
Total State Appropriations	27,232,413	12,388,093	39,620,506
Student Tuition and Enrollment			
FY26 Tuition (Nonrecurring in FY26 Budget)	21,759,480	-	21,759,480
FY26 Tuition (FY26 Actuals > Budget)	15,050,886	-	15,050,886
FY27 Student Enrollment Change	-	15,333,983	15,333,983
FY27 Tuition Rate Increase (3% Nonresident Only)	-	7,500,000	7,500,000
Total Tuition and Enrollment	36,810,366	22,833,983	59,644,349
Tuition Rate Allocation Adjustment			
E&G Impact from Increase to Bond BMF	(16,825,196)	-	(16,825,196)
Cost Pool Reduction Offset	16,825,196	-	16,825,196
Net Tuition Rate Allocation Adjustment	-	-	-
Funds Available for Allocation	**64,042,779**	**35,222,076**	**99,264,855**
Allocation of Funds			
Support Unit Allocations			
Direct State Appropriation Funding	1,700,000	-	1,700,000
Strategic Priorities	6,761,000	7,856,000	14,617,000
Required Cost Increases	7,622,096	205,000	7,827,096
Required Cost Increases: Mandates	4,361,865	4,005,954	8,367,819
Total Support Unit Allocations	20,444,961	12,066,954	32,511,915
Academic Allocations			
Strategic Priorities	23,245,270	-	23,245,270
Required Cost Increases - Mandates	7,588,135	6,994,046	14,582,181
Center for Civic Leadership	1,500,000	-	1,500,000
Joseph F. Rice School of Law	1,000,000	-	1,000,000
Total Academic Allocations	33,333,405	6,994,046	40,327,451
Strategic Funding Pool			
Increased Strategic Funding	10,264,413	16,161,076	26,425,489
Total Strategic Funding Allocations	10,264,413	16,161,076	26,425,489
Allocation of Funds	**64,042,779**	**35,222,076**	**99,264,855**
Net Funding Available for Allocation			-

Note: Carryforward is not budgeted until August 2026, therefore amount is not included in FY2027 Expenditure Budget.

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

USC Columbia - FY2027
Recurring Funding Recommendations ($000's)

Required Cost Increases - Support Units		
Required Cost Increases: Mandates		4,362
Utilities		3,500
Fee waivers for resident students		2,500
Faculty/Staff Tuition Waiver		700
Library subscription costs		385
Insurance Premium Increases		322
Library regulatory compliance		215
Civil Rights Center		200
Anne Frank Center		500
Carolina Internship Pilot Program		1,000
Total Required Cost Increases	**$**	**13,684**
Support Unit Funding Recommendations		
Student Affairs care team 1 FTE		91
Finance offices - maintain compliance		442
Law enforcement retention (2%) and fleet management		600
Purchasing and Procurement restructuring		700
Next Gen Phase III		500
Community engagement		236
Strategic Operations and programming		50
Capital Campaign (15 FTE)		1,500
Exploratory advisors and Honors/Phase II 4-yr advising model		400
Alex software FTE		80
SmartPlan software license and implementation		250
Facility services (one forester, 2 engineers)		470
Staff retention 1.7% overall		40
Printing services		286
Enrollment Management: Schedule building		310
Enrollment Management: Staffing		240
SSC Manager + 40 student tutors		566
Total Support Unit Funding Recommendations	**$**	**6,761**
Academic Funding Recommendations		
Strategic Priorities		23,245
Required Cost Increases - Mandates		7,588
Center for Civic Leadership		1,500
Joseph F. Rice School of Law		1,000
Total Academic Funding Recommendations	**$**	**33,333**
Strategic Funding Recommendations		
Increased Strategic Funding Pool		10,264
Total Strategic Funding Recommendations	**$**	**10,264**
Total Recurring Funding Recommendations	**$**	**64,043**

USC Columbia - FY2027
Non-recurring Funding Recommendations ($000's)

Required Cost Increases		
Estimated Pay Plan and Health Insurance - Academic		6,994
Estimated Pay Plan and Health Insurance - Support		4,006
Library regulatory compliance		205
Total Required Cost Increases	**$**	**11,205**
Support Unit Funding Recommendations		
Printing services - maintenance		316
Enrollment Management: Schedule building		340
Next Gen Phase III		4,800
ERP research optimal cloud solution and AI Year 2		2,250
Shared services analyst		150
Total Support Unit Funding Recommendations	**$**	**7,856**
Strategic Funding Pool		
Increased Strategic Funding for Presidential priorities		16,161
Total Strategic Funding Pool Recommendations	**$**	**16,161**
Total Non-recurring Funding Recommendations	**$**	**35,222**

CLXXX - COLUMBIA
Columbia Total
Total Funds Summary

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	111,776,867	(245,357,714)	(133,580,847)	108,974,215	(272,925,214)	(163,950,999)	22.74%
Undergraduate Tuition - Resident	157,872,975	0	157,872,975	159,232,940	0	159,232,940	0.86%
Undergraduate Tuition - Non-Resident	251,682,627	0	251,682,627	270,459,357	0	270,459,357	7.46%
Graduate	69,337,882	0	69,337,882	69,186,358	0	69,186,358	-0.22%
Total Tuition	590,670,351	(245,357,714)	345,312,637	607,852,869	(272,925,214)	334,927,655	-3.01%
Tuition Discounting	135,000,000	0	135,000,000	135,000,000	0	135,000,000	0.00%
Total Fees	67,444,571	0	67,444,571	86,569,168	0	86,569,168	28.36%
General State Appropriations	0	0	0	251,177,512	0	251,177,512	0.00%
Direct State Appropriations	320,746,412	15,200,000	335,946,412	82,950,211	22,750,001	105,700,212	-68.54%
Indirect Cost Recovery (IDC) Revenue	36,325,687	0	36,325,687	36,916,007	0	36,916,007	1.63%
Grants, Contracts & Gifts	373,592,886	23,683,019	397,275,905	409,084,233	21,629,750	430,713,983	8.42%
Sales, Services & Other	282,081,015	4,365,282	286,446,297	310,232,848	6,532,845	316,765,693	10.58%
Total Revenue	**1,805,860,922**	**(202,109,413)**	**1,603,751,509**	**1,919,782,848**	**(222,012,618)**	**1,697,770,230**	**5.86%**
Direct Expenses:							
Salaries and Wages	(648,776,167)	(665,711)	(649,441,878)	(697,112,064)	(755,512)	(697,867,576)	7.46%
Fringe Benefits	(217,598,838)	(34,169,283)	(251,768,121)	(236,379,013)	(19,143,517)	(255,522,530)	1.49%
Subtotal Personnel	*(866,375,005)*	*(34,834,994)*	*(901,209,999)*	*(933,491,077)*	*(19,899,029)*	*(953,390,106)*	*5.79%*
Services	(207,396,306)	(3,779,762)	(211,176,068)	(253,942,850)	(3,171,906)	(257,114,756)	21.75%
Travel	(13,338,635)	0	(13,338,635)	(14,280,779)	0	(14,280,779)	7.06%
Utilities	(38,276,619)	0	(38,276,619)	(37,333,663)	134,114	(37,199,549)	-2.81%
Supplies	(56,243,659)	542,057	(55,701,602)	(55,602,715)	439,385	(55,163,330)	-0.97%
Tuition Discounting Costs	(135,000,000)	0	(135,000,000)	(135,000,000)	323,000,000	188,000,000	-239.26%
Rents, Fixed Charges and Equipment	(126,462,870)	17,825,996	(108,636,874)	(115,842,211)	23,563,627	(92,278,584)	-15.06%
Scholarships	(149,644,019)	278,000,000	128,355,981	(205,767,428)	0	(205,767,428)	260.31%
Contingencies	(185,695,648)	0	(185,695,648)	(93,662,692)	(16,825,196)	(110,487,887)	-40.50%
Renovations	(20,588)	62,720,461	62,699,873	(233,378)	(17,062,501)	(17,295,879)	127.59%
Debt Service	(30,000)	(17,448,531)	(17,478,531)	108,506	(15,913,572)	(15,805,066)	-9.57%
Other Strategic Contributions	0	0	0	(3,879,725)	0	(3,879,725)	0.00%
Depreciation Expense	0	(78,000,294)	(78,000,294)	0	(83,415,679)	(83,415,679)	6.94%
Other Charges	(71,449,440)	(10,028)	(71,459,468)	(69,911,670)	(3,281)	(69,914,951)	-2.16%
Subtotal Non-Personnel	*(983,557,784)*	*259,849,899*	*(723,707,885)*	*(985,348,605)*	*210,744,991*	*(774,603,613)*	*7.03%*
Total Direct Expenses	**(1,849,932,789)**	**225,014,905**	**(1,624,917,884)**	**(1,918,839,682)**	**190,845,962**	**(1,727,993,719)**	**6.34%**
Contras & Transfers:							
Contras & Recoveries	72,578,413	3,325,452	75,903,865	75,980,199	1,813,846	77,794,045	2.49%
Net Transfers	(27,660,412)	27,660,412	0	(20,809,060)	20,809,060	0	0.00%
Total Contras & Transfers	**44,918,001**	**30,985,864**	**75,903,865**	**55,171,139**	**22,622,906**	**77,794,045**	**2.49%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**846,134**	**53,891,356**	**54,737,490**	**56,114,306**	**(8,543,750)**	**47,570,556**	**-13.09%**
Support Unit Allocations	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**846,134**	**53,891,356**	**54,737,490**	**56,114,306**	**(8,543,750)**	**47,570,556**	**-13.09%**
Model Allocations:							
Legacy Model Adjustment	0	0	0	0	0	0	0.00%
Participation Fee Payment	(136,561,657)	0	(136,561,657)	(143,999,437)	0	(143,999,437)	5.45%
Subvention	102,145,854	0	102,145,854	102,145,854	0	102,145,854	0.00%
Net Funding From / (To) Other Academic Units	(34,415,803)	0	(34,415,803)	(41,853,583)	0	(41,853,583)	-21.61%
Strategic Initiative Funding	34,415,803	0	34,415,803	41,853,583	0	41,853,583	21.61%
Total Model Allocations	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Margin (Change in Fund Balance) After Model Allocations	**846,134**	**53,891,356**	**54,737,490**	**56,114,306**	**(8,543,750)**	**47,570,556**	**-13.09%**
Expense Budget Net (Increase) / Decrease	0	0	0	(57,799,425)	0	(57,799,425)	0.00%
Margin (Change in Fund Balance)	**846,134**	**53,891,356**	**54,737,490**	**(1,685,119)**	**(8,543,750)**	**(10,228,869)**	**-118.69%**

CLXXX - COLUMBIA
Columbia Total
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	71,746,813	40,030,054	0	111,776,867	72,615,918	36,358,297	0	108,974,215	-2.51%
Undergraduate Tuition - Resident	157,872,975	0	0	157,872,975	159,232,940	0	0	159,232,940	0.86%
Undergraduate Tuition - Non-Resident	251,682,627	0	0	251,682,627	270,459,357	0	0	270,459,357	7.46%
Graduate	69,337,882	0	0	69,337,882	69,186,358	0	0	69,186,358	-0.22%
Total Tuition	550,640,297	40,030,054	0	590,670,351	571,494,572	36,358,297	0	607,852,869	2.91%
Tuition Discounting	135,000,000	0	0	135,000,000	135,000,000	0	0	135,000,000	0.00%
Total Fees	45,674,100	21,575,471	195,000	67,444,571	50,432,318	36,136,850	0	86,569,168	28.36%
General State Appropriations	0	0	0	0	251,177,512	0	0	251,177,512	0.00%
Direct State Appropriations	294,357,858	5,585,000	20,803,554	320,746,412	61,161,666	1,195,000	20,593,545	82,950,211	-74.14%
Indirect Cost Recovery (IDC) Revenue	9,545,886	26,779,801	0	36,325,687	9,590,886	27,325,121	0	36,916,007	1.63%
Grants, Contracts & Gifts	1,171,631	27,147,984	345,273,271	373,592,886	1,878,245	35,409,377	371,796,611	409,084,233	9.50%
Sales, Services & Other	13,716,205	264,710,444	3,654,366	282,081,015	14,112,307	294,121,318	1,999,223	310,232,848	9.98%
Total Revenue	**1,050,105,977**	**385,828,754**	**369,926,191**	**1,805,860,922**	**1,094,847,506**	**430,545,963**	**394,389,379**	**1,919,782,848**	**6.31%**
Direct Expenses:									
Salaries and Wages	(446,718,427)	(112,480,476)	(89,577,264)	(648,776,167)	(493,092,345)	(116,755,784)	(87,263,935)	(697,112,064)	7.45%
Fringe Benefits	(159,505,615)	(34,561,597)	(23,531,626)	(217,598,838)	(176,908,197)	(33,934,552)	(25,536,264)	(236,379,013)	8.63%
Subtotal Personnel	*(606,224,042)*	*(147,042,073)*	*(113,108,890)*	*(866,375,005)*	*(670,000,542)*	*(150,690,336)*	*(112,800,199)*	*(933,491,077)*	*7.75%*
Services	(78,829,624)	(84,324,237)	(44,242,445)	(207,396,306)	(80,206,714)	(126,608,066)	(47,128,070)	(253,942,850)	22.44%
Travel	(5,563,450)	(3,979,951)	(3,795,234)	(13,338,635)	(6,105,150)	(4,634,626)	(3,541,003)	(14,280,779)	7.06%
Utilities	(25,205,656)	(13,068,083)	(2,880)	(38,276,619)	(25,775,744)	(11,555,921)	(1,998)	(37,333,663)	-2.46%
Supplies	(24,681,532)	(21,181,078)	(10,381,049)	(56,243,659)	(21,205,560)	(24,030,878)	(10,366,277)	(55,602,715)	-1.14%
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	(32,995,789)	(31,304,989)	(62,162,092)	(126,462,870)	(35,703,320)	(42,586,228)	(37,552,663)	(115,842,211)	-8.40%
Scholarships	(29,784,903)	(34,181,150)	(85,677,966)	(149,644,019)	(34,674,435)	(30,358,524)	(140,734,469)	(205,767,428)	37.50%
Contingencies	(154,913,486)	(8,222,174)	(22,559,988)	(185,695,648)	(69,416,829)	(15,869,012)	(8,376,851)	(93,662,692)	-49.56%
Renovations	(20,678)	0	90	(20,588)	(25,000)	0	(208,378)	(233,378)	1033.56%
Debt Service	(30,000)	0	0	(30,000)	(30,000)	138,506	0	108,506	-461.69%
Other Strategic Contributions	0	0	0	0	(275,054)	(3,604,671)	0	(3,879,725)	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	(427,448)	(36,608,522)	(34,413,470)	(71,449,440)	(311,488)	(37,205,646)	(32,394,536)	(69,911,670)	-2.15%
Subtotal Non-Personnel	*(487,452,566)*	*(232,870,184)*	*(263,235,034)*	*(983,557,784)*	*(408,729,294)*	*(296,315,066)*	*(280,304,245)*	*(985,348,605)*	*0.18%*
Total Direct Expenses	**(1,093,676,608)**	**(379,912,257)**	**(376,343,924)**	**(1,849,932,789)**	**(1,078,729,836)**	**(447,005,402)**	**(393,104,444)**	**(1,918,839,682)**	**3.72%**
Contras & Transfers:									
Contras & Recoveries	42,549,662	29,865,940	162,811	72,578,413	41,621,744	34,224,022	134,433	75,980,199	4.69%
Net Transfers	1,020,969	(34,936,303)	6,254,922	(27,660,412)	60,010	(19,449,702)	(1,419,368)	(20,809,060)	24.77%
Total Contras & Transfers	**43,570,631**	**(5,070,363)**	**6,417,733**	**44,918,001**	**41,681,754**	**14,774,320**	**(1,284,935)**	**55,171,139**	**22.83%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**0**	**846,134**	**0**	**846,134**	**57,799,425**	**(1,685,119)**	**0**	**56,114,306**	**6531.85%**
Support Unit Allocations	0	0	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**846,134**	**0**	**846,134**	**57,799,425**	**(1,685,119)**	**0**	**56,114,306**	**6531.85%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(136,561,657)	0	0	(136,561,657)	(143,999,437)	0	0	(143,999,437)	5.45%
Subvention	102,145,854	0	0	102,145,854	102,145,854	0	0	102,145,854	0.00%
Net Funding From / (To) Other Academic Units	(34,415,803)	0	0	(34,415,803)	(41,853,583)	0	0	(41,853,583)	-21.61%
Strategic Initiative Funding	34,415,803	0	0	34,415,803	41,853,583	0	0	41,853,583	21.61%
Total Model Allocations	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**846,134**	**0**	**846,134**	**57,799,425**	**(1,685,119)**	**0**	**56,114,306**	**6531.85%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(57,799,425)	0	0	(57,799,425)	0.00%
Margin (Change in Fund Balance)	**0**	**846,134**	**0**	**846,134**	**0**	**(1,685,119)**	**0**	**(1,685,119)**	**-299.16%**

CLXXX - COLUMBIA
Academic Units Summary
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	7,588,135	0	0	7,588,135	21,794,570	0	0	21,794,570	187.22%
Direct Tuition	42,520,691	409,300	0	42,929,991	45,361,192	409,300	0	45,770,492	6.62%
Undergraduate Tuition - Resident	157,872,975	0	0	157,872,975	159,232,940	0	0	159,232,940	0.86%
Undergraduate Tuition - Non-Resident	251,682,627	0	0	251,682,627	270,459,357	0	0	270,459,357	7.46%
Graduate	69,337,882	0	0	69,337,882	69,186,358	0	0	69,186,358	-0.22%
Total Tuition	521,414,175	409,300	0	521,823,475	544,239,846	409,300	0	544,649,146	4.37%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	43,980,973	759,221	195,000	44,935,194	48,147,618	1,330,000	0	49,477,618	10.11%
General State Appropriations	228,145,099	0	0	228,145,099	251,177,512	0	0	251,177,512	10.10%
Direct State Appropriations	31,843,579	0	4,169,613	36,013,192	35,781,395	0	12,472,906	48,254,301	33.99%
Indirect Cost Recovery (IDC) Revenue	13,430,198	22,775,880	0	36,206,078	13,475,198	21,709,809	0	35,185,007	-2.82%
Grants, Contracts & Gifts	815,886	971,976	218,150,854	219,938,716	910,000	1,251,019	217,835,036	219,996,055	0.03%
Sales, Services & Other	1,412,423	6,014,414	837,394	8,264,231	1,071,500	5,790,824	961,223	7,823,547	-5.33%
Total Revenue	**848,630,468**	**30,930,791**	**223,352,861**	**1,102,914,120**	**916,597,639**	**30,490,952**	**231,269,165**	**1,178,357,756**	**6.84%**
Direct Expenses:									
Salaries and Wages	(293,647,662)	(14,532,599)	(83,925,576)	(392,105,837)	(322,529,731)	(15,198,021)	(81,949,542)	(419,677,294)	7.03%
Fringe Benefits	(101,100,113)	(3,774,142)	(22,213,214)	(127,087,469)	(111,762,944)	(3,990,497)	(24,048,405)	(139,801,846)	10.00%
Subtotal Personnel	*(394,747,775)*	*(18,306,741)*	*(106,138,790)*	*(519,193,306)*	*(434,292,675)*	*(19,188,518)*	*(105,997,947)*	*(559,479,140)*	*7.76%*
Services	(11,222,325)	(7,541,800)	(41,895,778)	(60,659,903)	(14,955,485)	(8,207,984)	(45,178,132)	(68,341,601)	12.66%
Travel	(3,367,884)	(1,927,053)	(3,471,108)	(8,766,045)	(3,431,045)	(2,416,730)	(3,314,263)	(9,162,038)	4.52%
Utilities	(500)	(5,321)	(1,880)	(7,701)	(300)	(56,451)	(1,998)	(58,749)	662.87%
Supplies	(14,449,618)	(5,164,891)	(9,882,953)	(29,497,462)	(11,506,465)	(5,222,663)	(10,069,639)	(26,798,767)	-9.15%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(6,953,813)	(3,641,219)	(20,643,618)	(31,238,650)	(7,351,765)	(6,637,985)	(24,301,875)	(38,291,625)	22.58%
Scholarships	(9,877,277)	(6,590,440)	(8,395,111)	(24,862,828)	(11,975,561)	(5,940,600)	(9,333,715)	(27,249,876)	9.60%
Contingencies	(28,583,045)	(2,963,127)	(2,142,052)	(33,688,224)	11,301,376	(2,807,212)	(987,674)	7,506,490	-122.28%
Renovations	(20,678)	0	90	(20,588)	(25,000)	0	(8,378)	(33,378)	62.12%
Debt Service	(30,000)	0	0	(30,000)	(30,000)	138,506	0	108,506	-461.69%
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)	(199,055)	(33,706,754)	(34,053,919)	(155,500)	(158,618)	(31,918,609)	(32,232,727)	-5.35%
Subtotal Non-Personnel	*(74,653,250)*	*(28,032,906)*	*(120,139,164)*	*(222,825,320)*	*(38,129,745)*	*(31,309,737)*	*(125,114,283)*	*(194,553,765)*	*-12.69%*
Total Direct Expenses	**(469,401,025)**	**(46,339,647)**	**(226,277,954)**	**(742,018,626)**	**(472,422,420)**	**(50,498,255)**	**(231,112,230)**	**(754,032,905)**	**1.62%**
Contras & Transfers:									
Contras & Recoveries	1,713,832	901,500	61,311	2,676,643	1,333,050	1,635,339	129,433	3,097,822	15.74%
Net Transfers	(3,056,191)	13,660,263	2,863,782	13,467,854	(6,667,223)	16,237,625	(286,368)	9,284,034	-31.07%
Total Contras & Transfers	**(1,342,359)**	**14,561,763**	**2,925,093**	**16,144,497**	**(5,334,173)**	**17,872,964**	**(156,935)**	**12,381,856**	**-23.31%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**377,887,084**	**(847,093)**	**0**	**377,039,991**	**438,841,046**	**(2,134,339)**	**0**	**436,706,707**	**15.83%**
Support Unit Allocations	(351,951,439)	0	0	(351,951,439)	(370,696,399)	0	0	(370,696,399)	5.33%
Margin (Change in Fund Balance) After Support Unit Allocations	**25,935,645**	**(847,093)**	**0**	**25,088,552**	**68,144,647**	**(2,134,339)**	**0**	**66,010,308**	**163.11%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(136,561,657)	0	0	(136,561,657)	(143,999,437)	0	0	(143,999,437)	5.45%
Subvention	102,145,854	0	0	102,145,854	102,145,854	0	0	102,145,854	0.00%
Net Funding From / (To) Other Academic Units	(34,415,803)	0	0	(34,415,803)	(41,853,583)	0	0	(41,853,583)	21.61%
Strategic Initiative Funding	8,480,158	0	0	8,480,158	8,787,852	0	0	8,787,852	3.63%
Total Model Allocations	**(25,935,645)**	**0**	**0**	**(25,935,645)**	**(33,065,731)**	**0**	**0**	**(33,065,731)**	**-27.49%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**(847,093)**	**0**	**(847,093)**	**35,078,916**	**(2,134,339)**	**0**	**32,944,577**	**3989.13%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(35,078,916)	0	0	(35,078,916)	0.00%
Margin (Change in Fund Balance)	**0**	**(847,093)**	**0**	**(847,093)**	**0**	**(2,134,339)**	**0**	**(2,134,339)**	**-151.96%**

CL071 - MCCAUSLAND COLLEGE OF ARTS AND SCIENCES
Academic Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	2,548,582	0	0	2,548,582	8,870,146	0	0	8,870,146	248.04%
Direct Tuition	13,555,000	0	0	13,555,000	14,065,000	0	0	14,065,000	3.76%
Undergraduate Tuition - Resident	81,189,045	0	0	81,189,045	81,797,539	0	0	81,797,539	0.75%
Undergraduate Tuition - Non-Resident	112,384,411	0	0	112,384,411	119,548,858	0	0	119,548,858	6.37%
Graduate	6,278,486	0	0	6,278,486	5,989,349	0	0	5,989,349	-4.61%
Total Tuition	213,406,942	0	0	213,406,942	221,400,746	0	0	221,400,746	3.75%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	8,000,000	0	0	8,000,000	8,300,000	0	0	8,300,000	3.75%
General State Appropriations	67,201,072	0	0	67,201,072	72,377,850	0	0	72,377,850	7.70%
Direct State Appropriations	379,490	0	1,116,901	1,496,391	2,231,580	0	1,700,000	3,931,580	162.74%
Indirect Cost Recovery (IDC) Revenue	3,964,615	4,500,000	0	8,464,615	3,964,615	4,500,000	0	8,464,615	0.00%
Grants, Contracts & Gifts	375,886	357,990	39,475,855	40,209,731	350,000	357,990	41,320,573	42,028,563	4.52%
Sales, Services & Other	2,374	1,290,800	250,000	1,543,174	0	1,040,800	325,000	1,365,800	-11.49%
Total Revenue	**295,878,961**	**6,148,790**	**40,842,756**	**342,870,507**	**317,494,937**	**5,898,790**	**43,345,573**	**366,739,300**	**6.96%**
Direct Expenses:									
Salaries and Wages	(99,020,864)	(3,151,505)	(14,372,440)	(116,544,809)	(110,577,976)	(3,151,505)	(16,803,042)	(130,532,523)	12.00%
Fringe Benefits	(37,456,513)	(512,673)	(3,802,139)	(41,771,325)	(38,735,917)	(512,673)	(4,584,739)	(43,833,329)	4.94%
Subtotal Personnel	*(136,477,377)*	*(3,664,178)*	*(18,174,579)*	*(158,316,134)*	*(149,313,893)*	*(3,664,178)*	*(21,387,781)*	*(174,365,852)*	*10.14%*
Services	(403,046)	(1,868,677)	(6,678,081)	(8,949,804)	(3,542,225)	(1,768,677)	(6,288,386)	(11,599,288)	29.60%
Travel	(211,860)	(620,153)	(935,124)	(1,767,137)	(82,500)	(470,153)	(994,756)	(1,547,409)	-12.43%
Utilities	0	(5,321)	(1,880)	(7,201)	0	(5,321)	(1,998)	(7,319)	1.64%
Supplies	(9,168,996)	(1,475,377)	(4,615,818)	(15,260,191)	(6,100,270)	(1,475,377)	(4,870,149)	(12,445,796)	-18.44%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(353,353)	(905,768)	(4,419,303)	(5,678,424)	(171,483)	(905,768)	(4,578,404)	(5,655,655)	-0.40%
Scholarships	(6,435,595)	(132,600)	0	(6,568,195)	(7,033,320)	(132,600)	0	(7,165,920)	9.10%
Contingencies	(1,687,676)	(516,232)	0	(2,203,908)	10,997,890	(516,232)	0	10,481,658	-575.59%
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	(5,224,099)	(5,224,099)	-13.38%
Subtotal Non-Personnel	*(18,260,526)*	*(5,524,128)*	*(22,680,921)*	*(46,465,575)*	*(5,931,908)*	*(5,274,128)*	*(21,957,792)*	*(33,163,828)*	*-28.63%*
Total Direct Expenses	**(154,737,903)**	**(9,188,306)**	**(40,855,500)**	**(204,781,709)**	**(155,245,801)**	**(8,938,306)**	**(43,345,573)**	**(207,529,680)**	**1.34%**
Contras & Transfers:									
Contras & Recoveries	1,200,000	700,000	12,744	1,912,744	1,200,000	700,000	0	1,900,000	-0.67%
Net Transfers	1,534,272	2,339,516	0	3,873,788	1,000,000	2,339,516	0	3,339,516	-13.79%
Total Contras & Transfers	**2,734,272**	**3,039,516**	**12,744**	**5,786,532**	**2,200,000**	**3,039,516**	**0**	**5,239,516**	**-9.45%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**143,875,330**	**0**	**0**	**143,875,330**	**164,449,136**	**0**	**0**	**164,449,136**	**14.30%**
Support Unit Allocations	(116,196,691)	0	0	(116,196,691)	(121,558,252)	0	0	(121,558,252)	4.61%
Margin (Change in Fund Balance) After Support Unit Allocations	**27,678,639**	**0**	**0**	**27,678,639**	**42,890,884**	**0**	**0**	**42,890,884**	**54.96%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(48,781,455)	0	0	(48,781,455)	(50,951,714)	0	0	(50,951,714)	4.45%
Subvention	19,766,075	0	0	19,766,075	19,766,075	0	0	19,766,075	0.00%
Net Funding From / (To) Other Academic Units	(29,015,380)	0	0	(29,015,380)	(31,185,639)	0	0	(31,185,639)	-7.48%
Strategic Initiative Funding	1,336,741	0	0	1,336,741	2,002,361	0	0	2,002,361	49.79%
Total Model Allocations	**(27,678,639)**	**0**	**0**	**(27,678,639)**	**(29,183,278)**	**0**	**0**	**(29,183,278)**	**-5.44%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**13,707,606**	**0**	**0**	**13,707,606**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(13,707,606)	0	0	(13,707,606)	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

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	405,685	0	0	405,685	974,586	0	0	974,586	140.23%
Direct Tuition	3,215,638	0	0	3,215,638	3,225,000	0	0	3,225,000	0.29%
Undergraduate Tuition - Resident	5,638,076	0	0	5,638,076	5,460,233	0	0	5,460,233	-3.15%
Undergraduate Tuition - Non-Resident	3,799,704	0	0	3,799,704	4,589,378	0	0	4,589,378	20.78%
Graduate	8,062,270	0	0	8,062,270	7,596,889	0	0	7,596,889	-5.77%
Total Tuition	20,715,688	0	0	20,715,688	20,871,500	0	0	20,871,500	0.75%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	1,020,578	714,221	195,000	1,929,799	1,200,000	1,180,000	0	2,380,000	23.33%
General State Appropriations	15,251,014	0	0	15,251,014	16,583,097	0	0	16,583,097	8.73%
Direct State Appropriations	0	0	2,010,064	2,010,064	0	0	6,510,064	6,510,064	223.87%
Indirect Cost Recovery (IDC) Revenue	227,877	972,123	0	1,200,000	227,877	1,817,123	0	2,045,000	70.42%
Grants, Contracts & Gifts	0	0	27,504,653	27,504,653	0	0	24,500,000	24,500,000	-10.92%
Sales, Services & Other	0	1,159,750	5,000	1,164,750	0	550,000	0	550,000	-52.78%
Total Revenue	**37,620,842**	**2,846,094**	**29,714,717**	**70,181,653**	**39,857,060**	**3,547,123**	**31,010,064**	**74,414,247**	**6.03%**
Direct Expenses:									
Salaries and Wages	(14,263,231)	(510,009)	(12,897,910)	(27,671,150)	(14,534,063)	(825,000)	(12,080,000)	(27,439,063)	-0.84%
Fringe Benefits	(5,199,258)	(130,940)	(4,744,377)	(10,074,575)	(5,745,311)	(220,000)	(5,286,540)	(11,251,851)	11.69%
Subtotal Personnel	*(19,462,489)*	*(640,949)*	*(17,642,287)*	*(37,745,725)*	*(20,279,374)*	*(1,045,000)*	*(17,366,540)*	*(38,690,914)*	*2.50%*
Services	(188,025)	(142,049)	(7,003,085)	(7,333,159)	0	(348,500)	(7,304,024)	(7,652,524)	4.36%
Travel	(30,500)	(122,486)	(849,648)	(1,002,634)	0	(140,000)	(196,000)	(336,000)	-66.49%
Utilities	0	0	0	0	0	(35,000)	0	(35,000)	0.00%
Supplies	(27,700)	(158,070)	(129,865)	(315,635)	0	(173,000)	(154,000)	(327,000)	3.60%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(37,500)	(22,666)	(2,057,024)	(2,117,190)	0	(163,000)	(400,000)	(563,000)	-73.41%
Scholarships	(50,000)	(74,768)	(771,100)	(895,868)	0	(120,000)	(1,600,000)	(1,720,000)	91.99%
Contingencies	(1,864,787)	(1,946,738)	0	(3,811,525)	(1,549,212)	(1,977,623)	0	(3,526,835)	-7.47%
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)	0	0	(2,289,500)	(2,289,500)	19.48%
Subtotal Non-Personnel	*(2,198,622)*	*(2,466,777)*	*(12,726,798)*	*(17,392,197)*	*(1,549,212)*	*(2,957,123)*	*(11,943,524)*	*(16,449,859)*	*-5.42%*
Total Direct Expenses	**(21,661,111)**	**(3,107,726)**	**(30,369,085)**	**(55,137,922)**	**(21,828,586)**	**(4,002,123)**	**(29,310,064)**	**(55,140,773)**	**0.01%**
Contras & Transfers:									
Contras & Recoveries	3,332	0	0	3,332	0	0	0	0	-100.00%
Net Transfers	0	261,632	654,368	916,000	0	455,000	(1,700,000)	(1,245,000)	-235.92%
Total Contras & Transfers	**3,332**	**261,632**	**654,368**	**919,332**	**0**	**455,000**	**(1,700,000)**	**(1,245,000)**	**-235.42%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**15,963,063**	**0**	**0**	**15,963,063**	**18,028,474**	**0**	**0**	**18,028,474**	**12.94%**
Support Unit Allocations	(18,543,294)	0	0	(18,543,294)	(19,479,372)	0	0	(19,479,372)	5.05%
Margin (Change in Fund Balance) After Support Unit Allocations	**(2,580,231)**	**0**	**0**	**(2,580,231)**	**(1,450,899)**	**0**	**0**	**(1,450,899)**	**43.77%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(6,438,844)	0	0	(6,438,844)	(6,728,332)	0	0	(6,728,332)	4.50%
Subvention	8,735,854	0	0	8,735,854	8,735,854	0	0	8,735,854	0.00%
Net Funding From / (To) Other Academic Units	2,297,010	0	0	2,297,010	2,007,522	0	0	2,007,522	-12.60%
Strategic Initiative Funding	283,221	0	0	283,221	966,254	0	0	966,254	241.17%
Total Model Allocations	**2,580,231**	**0**	**0**	**2,580,231**	**2,973,776**	**0**	**0**	**2,973,776**	**15.25%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**1,522,877**	**0**	**0**	**1,522,877**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(1,522,877)	0	0	(1,522,877)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL040 - MOLINAROLI COLLEGE OF ENGINEERING AND COMPUTING
Academic Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	860,896	0	0	860,896	1,980,144	0	0	1,980,144	130.01%
Direct Tuition	1,731,297	0	0	1,731,297	1,521,939	0	0	1,521,939	-12.09%
Undergraduate Tuition - Resident	15,482,471	0	0	15,482,471	15,966,174	0	0	15,966,174	3.12%
Undergraduate Tuition - Non-Resident	14,338,161	0	0	14,338,161	14,596,993	0	0	14,596,993	1.81%
Graduate	3,211,515	0	0	3,211,515	3,663,195	0	0	3,663,195	14.06%
Total Tuition	34,763,444	0	0	34,763,444	35,748,301	0	0	35,748,301	2.83%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	9,750,340	0	0	9,750,340	11,365,244	0	0	11,365,244	16.56%
General State Appropriations	35,854,830	0	0	35,854,830	42,340,160	0	0	42,340,160	18.09%
Direct State Appropriations	2,339,750	0	0	2,339,750	3,056,260	0	0	3,056,260	30.62%
Indirect Cost Recovery (IDC) Revenue	3,071,025	8,655,368	0	11,726,393	3,071,025	7,678,975	0	10,750,000	-8.33%
Grants, Contracts & Gifts	0	150,000	61,050,731	61,200,731	0	405,029	64,678,078	65,083,107	6.34%
Sales, Services & Other	0	299,185	85,000	384,185	0	19,418	95,179	114,597	-70.17%
Total Revenue	**86,640,285**	**9,104,553**	**61,135,731**	**156,880,569**	**97,561,133**	**8,103,422**	**64,773,257**	**170,437,812**	**8.64%**
Direct Expenses:									
Salaries and Wages	(32,012,749)	(4,449,456)	(18,086,866)	(54,549,071)	(31,363,622)	(4,436,010)	(17,485,866)	(53,285,498)	-2.32%
Fringe Benefits	(10,577,504)	(1,147,039)	(3,150,395)	(14,874,938)	(10,876,070)	(1,157,587)	(3,119,716)	(15,153,373)	1.87%
Subtotal Personnel	*(42,590,253)*	*(5,596,495)*	*(21,237,261)*	*(69,424,009)*	*(42,239,691)*	*(5,593,597)*	*(20,605,582)*	*(68,438,870)*	*-1.42%*
Services	(995,113)	(856,526)	(13,897,174)	(15,748,813)	(1,597,011)	(1,982,329)	(16,414,811)	(19,994,151)	26.96%
Travel	(205,626)	(227,156)	(540,610)	(973,392)	(241,750)	(688,814)	(936,661)	(1,867,225)	91.83%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(1,011,847)	(1,640,726)	(2,852,866)	(5,505,439)	(1,340,950)	(1,711,092)	(2,894,740)	(5,946,782)	8.02%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(532,654)	(1,576,475)	(8,067,313)	(10,176,442)	(1,310,833)	(4,314,786)	(11,309,762)	(16,935,381)	66.42%
Scholarships	(760,486)	(414,822)	(699,945)	(1,875,253)	(972,500)	0	(699,945)	(1,672,445)	-10.81%
Contingencies	(760,456)	0	(2,140,652)	(2,901,108)	2,491,100	(13,200)	(725,699)	1,752,201	-160.40%
Renovations	0	0	90	90	0	0	(8,378)	(8,378)	9408.89%
Debt Service	0	0	0	0	0	138,506	0	138,506	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	(11,700,000)	(11,700,000)	0	(4,513)	(10,750,000)	(10,754,513)	-8.08%
Subtotal Non-Personnel	*(4,266,182)*	*(4,715,705)*	*(39,898,470)*	*(48,880,357)*	*(2,971,944)*	*(8,576,228)*	*(43,739,996)*	*(55,288,168)*	*13.11%*
Total Direct Expenses	**(46,856,435)**	**(10,312,200)**	**(61,135,731)**	**(118,304,366)**	**(45,211,635)**	**(14,169,825)**	**(64,345,578)**	**(123,727,038)**	**4.58%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	754,339	77,308	831,647	0.00%
Net Transfers	(1,718,121)	1,207,647	0	(510,474)	(4,800,000)	4,112,064	(504,987)	(1,192,923)	-133.69%
Total Contras & Transfers	**(1,718,121)**	**1,207,647**	**0**	**(510,474)**	**(4,800,000)**	**4,866,403**	**(427,679)**	**(361,276)**	**29.23%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**38,065,729**	**0**	**0**	**38,065,729**	**47,549,498**	**(1,200,000)**	**0**	**46,349,498**	**21.76%**
Support Unit Allocations	(45,403,071)	0	0	(45,403,071)	(48,511,164)	0	0	(48,511,164)	6.85%
Margin (Change in Fund Balance) After Support Unit Allocations	**(7,337,342)**	**0**	**0**	**(7,337,342)**	**(961,666)**	**(1,200,000)**	**0**	**(2,161,666)**	**70.54%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(13,884,167)	0	0	(13,884,167)	(14,928,124)	0	0	(14,928,124)	7.52%
Subvention	18,932,761	0	0	18,932,761	18,932,761	0	0	18,932,761	0.00%
Net Funding From / (To) Other Academic Units	5,048,594	0	0	5,048,594	4,004,637	0	0	4,004,637	-20.68%
Strategic Initiative Funding	2,288,748	0	0	2,288,748	288,748	0	0	288,748	-87.38%
Total Model Allocations	**7,337,342**	**0**	**0**	**7,337,342**	**4,293,385**	**0**	**0**	**4,293,385**	**-41.49%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**3,331,719**	**(1,200,000)**	**0**	**2,131,719**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(3,331,719)	0	0	(3,331,719)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**(1,200,000)**	**0**	**(1,200,000)**	**0.00%**

CL037 - COLLEGE OF HOSPITALITY, RETAIL AND SPORT MANAGEMENT
Academic Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	385,291	0	0	385,291	1,370,782	0	0	1,370,782	255.78%
Direct Tuition	6,087,580	0	0	6,087,580	6,045,000	0	0	6,045,000	-0.70%
Undergraduate Tuition - Resident	10,012,748	0	0	10,012,748	9,758,039	0	0	9,758,039	-2.54%
Undergraduate Tuition - Non-Resident	25,971,007	0	0	25,971,007	26,863,802	0	0	26,863,802	3.44%
Graduate	1,617,759	0	0	1,617,759	1,836,105	0	0	1,836,105	13.50%
Total Tuition	43,689,094	0	0	43,689,094	44,502,946	0	0	44,502,946	1.86%
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	10,743,891	0	0	10,743,891	11,612,401	0	0	11,612,401	8.08%
Direct State Appropriations	0	0	0	0	0	0	0	0	0.00%
Indirect Cost Recovery (IDC) Revenue	74,126	0	0	74,126	59,126	15,874	0	75,000	1.18%
Grants, Contracts & Gifts	2,000	2,450	976,470	980,920	2,000	0	1,260,970	1,262,970	28.75%
Sales, Services & Other	340,000	617,600	82,053	1,039,653	215,000	1,032,000	97,553	1,344,553	29.33%
Total Revenue	**57,276,902**	**620,050**	**1,058,523**	**58,955,475**	**59,804,755**	**1,047,874**	**1,358,523**	**62,211,152**	**5.52%**
Direct Expenses:									
Salaries and Wages	(11,031,422)	(402,550)	(558,076)	(11,992,048)	(15,067,777)	(550,000)	(558,076)	(16,175,853)	34.89%
Fringe Benefits	(3,316,485)	(123,000)	(103,548)	(3,543,033)	(4,690,000)	(213,000)	(103,548)	(5,006,548)	41.31%
Subtotal Personnel	*(14,347,907)*	*(525,550)*	*(661,624)*	*(15,535,081)*	*(19,757,777)*	*(763,000)*	*(661,624)*	*(21,182,401)*	*36.35%*
Services	(795,855)	(609,135)	(169,510)	(1,574,500)	(1,730,000)	(754,500)	(169,510)	(2,654,010)	68.56%
Travel	(539,015)	(116,863)	(29,133)	(685,011)	(543,015)	(167,500)	(40,133)	(750,648)	9.58%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(1,041,735)	(59,937)	(7,712)	(1,109,384)	(1,044,385)	(60,674)	(7,712)	(1,112,771)	0.31%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(353,615)	(44,350)	(71,817)	(469,782)	(341,100)	(126,700)	(13,667)	(481,467)	2.49%
Scholarships	(256,000)	(183,250)	(22,500)	(461,750)	(335,000)	(150,000)	(373,650)	(858,650)	85.96%
Contingencies	(6,313,029)	0	0	(6,313,029)	431,037	0	0	431,037	-106.83%
Renovations	(20,678)	0	0	(20,678)	(25,000)	0	0	(25,000)	20.90%
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)	0	0	(82,227)	(82,227)	-7.33%
Subtotal Non-Personnel	*(9,322,427)*	*(1,013,535)*	*(386,899)*	*(10,722,861)*	*(3,587,463)*	*(1,259,374)*	*(686,899)*	*(5,533,736)*	*-48.39%*
Total Direct Expenses	**(23,670,334)**	**(1,539,085)**	**(1,048,523)**	**(26,257,942)**	**(23,345,240)**	**(2,022,374)**	**(1,348,523)**	**(26,716,137)**	**1.74%**
Contras & Transfers:									
Contras & Recoveries	60,000	16,500	0	76,500	(74,000)	0	0	(74,000)	-196.73%
Net Transfers	(660,000)	102,535	(10,000)	(567,465)	(649,500)	90,000	(10,000)	(569,500)	-0.36%
Total Contras & Transfers	**(600,000)**	**119,035**	**(10,000)**	**(490,965)**	**(723,500)**	**90,000**	**(10,000)**	**(643,500)**	**-31.07%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**33,006,568**	**(800,000)**	**0**	**32,206,568**	**35,736,015**	**(884,500)**	**0**	**34,851,515**	**8.21%**
Support Unit Allocations	(20,587,979)	0	0	(20,587,979)	(21,774,532)	0	0	(21,774,532)	5.76%
Margin (Change in Fund Balance) After Support Unit Allocations	**12,418,589**	**(800,000)**	**0**	**11,618,589**	**13,961,483**	**(884,500)**	**0**	**13,076,983**	**12.55%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(12,554,679)	0	0	(12,554,679)	(12,886,081)	0	0	(12,886,081)	2.64%
Subvention	0	0	0	0	0	0	0	0	0.00%
Net Funding From / (To) Other Academic Units	(12,554,679)	0	0	(12,554,679)	(12,886,081)	0	0	(12,886,081)	-2.64%
Strategic Initiative Funding	136,090	0	0	136,090	489,550	0	0	489,550	259.73%
Total Model Allocations	**(12,418,589)**	**0**	**0**	**(12,418,589)**	**(12,396,531)**	**0**	**0**	**(12,396,531)**	**0.18%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**(800,000)**	**0**	**(800,000)**	**1,564,952**	**(884,500)**	**0**	**680,452**	**185.06%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(1,564,952)	0	0	(1,564,952)	0.00%
Margin (Change in Fund Balance)	**0**	**(800,000)**	**0**	**(800,000)**	**0**	**(884,500)**	**0**	**(884,500)**	**-10.56%**

CL043 - JOSEPH F. RICE SCHOOL OF LAW
Academic Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	393,728	0	0	393,728	658,221	0	0	658,221	67.18%
Direct Tuition	215,000	1,800	0	216,800	310,000	1,800	0	311,800	43.82%
Undergraduate Tuition - Resident	0	0	0	0	744	0	0	744	0.00%
Undergraduate Tuition - Non-Resident	1,812	0	0	1,812	5,485	0	0	5,485	202.72%
Graduate	13,645,581	0	0	13,645,581	13,920,510	0	0	13,920,510	2.01%
Total Tuition	13,862,393	1,800	0	13,864,193	14,236,740	1,800	0	14,238,540	2.70%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	1,865,000	0	0	1,865,000	1,865,000	0	0	1,865,000	0.00%
General State Appropriations	5,736,760	0	0	5,736,760	6,363,071	0	0	6,363,071	10.92%
Direct State Appropriations	23,430,076	0	0	23,430,076	24,430,076	0	0	24,430,076	4.27%
Indirect Cost Recovery (IDC) Revenue	448,211	29,789	0	478,000	508,211	239,699	0	747,910	56.47%
Grants, Contracts & Gifts	10,000	0	8,768,699	8,778,699	10,000	0	8,739,168	8,749,168	-0.34%
Sales, Services & Other	115,000	224,500	86,550	426,050	115,000	367,000	107,000	589,000	38.25%
Total Revenue	**45,861,168**	**256,089**	**8,855,249**	**54,972,506**	**48,186,320**	**608,499**	**8,846,168**	**57,640,987**	**4.85%**
Direct Expenses:									
Salaries and Wages	(19,500,276)	(32,000)	(4,706,550)	(24,238,826)	(21,164,132)	(153,290)	(4,655,315)	(25,972,737)	7.15%
Fringe Benefits	(6,393,685)	(16,000)	(1,933,753)	(8,343,438)	(8,014,667)	(58,450)	(2,081,475)	(10,154,592)	21.71%
Subtotal Personnel	*(25,893,961)*	*(48,000)*	*(6,640,303)*	*(32,582,264)*	*(29,178,799)*	*(211,740)*	*(6,736,790)*	*(36,127,329)*	*10.88%*
Services	(804,379)	(56,789)	(540,060)	(1,401,228)	(1,045,119)	(98,943)	(443,984)	(1,588,046)	13.33%
Travel	(642,785)	(1,000)	(352,290)	(996,075)	(753,552)	(12,600)	(379,248)	(1,145,400)	14.99%
Utilities	0	0	0	0	0	(16,130)	0	(16,130)	0.00%
Supplies	(638,601)	(32,800)	(171,915)	(843,316)	(825,531)	(199,950)	(137,460)	(1,162,941)	37.90%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(1,543,605)	(39,500)	(251,630)	(1,834,735)	(1,727,377)	(28,636)	(413,447)	(2,169,460)	18.24%
Scholarships	(474,440)	(4,478,000)	(2,694,094)	(7,646,534)	(890,485)	(3,984,000)	(2,419,100)	(7,293,585)	-4.62%
Contingencies	(5,923,533)	0	0	(5,923,533)	(2,756,443)	0	0	(2,756,443)	-53.47%
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	(553,682)	(553,682)	0	0	(594,069)	(594,069)	7.29%
Subtotal Non-Personnel	*(10,027,343)*	*(4,608,089)*	*(4,563,671)*	*(19,199,103)*	*(7,998,507)*	*(4,340,259)*	*(4,387,308)*	*(16,726,074)*	*-12.88%*
Total Direct Expenses	**(35,921,304)**	**(4,656,089)**	**(11,203,974)**	**(51,781,367)**	**(37,177,306)**	**(4,551,999)**	**(11,124,098)**	**(52,853,403)**	**2.07%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	(4,400,000)	4,400,000	2,348,725	2,348,725	(3,276,000)	3,943,500	2,277,930	2,945,430	25.41%
Total Contras & Transfers	**(4,400,000)**	**4,400,000**	**2,348,725**	**2,348,725**	**(3,276,000)**	**3,943,500**	**2,277,930**	**2,945,430**	**25.41%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**5,539,864**	**0**	**0**	**5,539,864**	**7,733,014**	**0**	**0**	**7,733,014**	**39.59%**
Support Unit Allocations	(12,062,092)	0	0	(12,062,092)	(13,093,681)	0	0	(13,093,681)	8.55%
Margin (Change in Fund Balance) After Support Unit Allocations	**(6,522,228)**	**0**	**0**	**(6,522,228)**	**(5,360,668)**	**0**	**0**	**(5,360,668)**	**17.81%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(3,430,300)	0	0	(3,430,300)	(3,667,696)	0	0	(3,667,696)	6.92%
Subvention	9,592,985	0	0	9,592,985	9,592,985	0	0	9,592,985	0.00%
Net Funding From / (To) Other Academic Units	6,162,685	0	0	6,162,685	5,925,289	0	0	5,925,289	-3.85%
Strategic Initiative Funding	359,543	0	0	359,543	339,543	0	0	339,543	-5.56%
Total Model Allocations	**6,522,228**	**0**	**0**	**6,522,228**	**6,264,832**	**0**	**0**	**6,264,832**	**-3.95%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**904,165**	**0**	**0**	**904,165**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(904,165)	0	0	(904,165)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL070 - COLLEGE OF INFORMATION & COMMUNICATIONS
Academic Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	274,139	0	0	274,139	961,070	0	0	961,070	250.58%
Direct Tuition	2,050,601	407,500	0	2,458,101	2,050,601	407,500	0	2,458,101	0.00%
Undergraduate Tuition - Resident	7,499,601	0	0	7,499,601	8,145,488	0	0	8,145,488	8.61%
Undergraduate Tuition - Non-Resident	12,054,431	0	0	12,054,431	14,086,394	0	0	14,086,394	16.86%
Graduate	3,292,918	0	0	3,292,918	3,393,674	0	0	3,393,674	3.06%
Total Tuition	24,897,551	407,500	0	25,305,051	27,676,156	407,500	0	28,083,656	10.98%
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	10,342,824	0	0	10,342,824	12,069,533	0	0	12,069,533	16.69%
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	575,745	575,745	32.75%
Sales, Services & Other	20,000	16,712	185,891	222,603	20,000	16,712	185,891	222,603	0.00%
Total Revenue	**37,061,836**	**526,300**	**619,613**	**38,207,749**	**42,254,082**	**526,300**	**761,636**	**43,542,018**	**13.96%**
Direct Expenses:									
Salaries and Wages	(11,316,885)	(136,081)	(120,865)	(11,573,831)	(12,966,910)	(136,081)	(151,580)	(13,254,571)	14.52%
Fringe Benefits	(4,037,754)	(26,684)	(11,999)	(4,076,437)	(4,342,276)	(26,684)	(11,999)	(4,380,959)	7.47%
Subtotal Personnel	*(15,354,639)*	*(162,765)*	*(132,864)*	*(15,650,268)*	*(17,309,186)*	*(162,765)*	*(163,579)*	*(17,635,530)*	*12.69%*
Services	(1,103,198)	(395,000)	(25,625)	(1,523,823)	(1,225,344)	(395,000)	(50,000)	(1,670,344)	9.62%
Travel	(293,585)	(177,478)	(22,864)	(493,927)	(303,013)	(177,478)	(35,000)	(515,491)	4.37%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(342,716)	(103,363)	(25,596)	(471,675)	(337,716)	(109,822)	(45,000)	(492,538)	4.42%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(187,558)	0	(251,533)	(439,091)	(460,704)	0	(270,745)	(731,449)	66.58%
Scholarships	(232,400)	0	0	(232,400)	(232,400)	0	(6,948)	(239,348)	2.99%
Contingencies	(1,509,428)	(80,000)	0	(1,589,428)	1,077,048	(80,000)	0	997,048	-162.73%
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	(61,053)	(66,553)	78.33%
Subtotal Non-Personnel	*(3,674,385)*	*(755,841)*	*(357,438)*	*(4,787,664)*	*(1,487,629)*	*(762,300)*	*(468,746)*	*(2,718,675)*	*-43.22%*
Total Direct Expenses	**(19,029,024)**	**(918,606)**	**(490,302)**	**(20,437,932)**	**(18,796,815)**	**(925,065)**	**(632,325)**	**(20,354,205)**	**-0.41%**
Contras & Transfers:									
Contras & Recoveries	25,000	0	0	25,000	25,000	0	0	25,000	0.00%
Net Transfers	132,003	392,306	(129,311)	394,998	(72,997)	398,765	(129,311)	196,457	-50.26%
Total Contras & Transfers	**157,003**	**392,306**	**(129,311)**	**419,998**	**(47,997)**	**398,765**	**(129,311)**	**221,457**	**-47.27%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**18,189,815**	**0**	**0**	**18,189,815**	**23,409,270**	**0**	**0**	**23,409,270**	**28.69%**
Support Unit Allocations	(13,731,351)	0	0	(13,731,351)	(15,332,449)	0	0	(15,332,449)	11.66%
Margin (Change in Fund Balance) After Support Unit Allocations	**4,458,464**	**0**	**0**	**4,458,464**	**8,076,822**	**0**	**0**	**8,076,822**	**81.16%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(6,014,231)	0	0	(6,014,231)	(6,771,124)	0	0	(6,771,124)	12.59%
Subvention	1,184,011	0	0	1,184,011	1,184,011	0	0	1,184,011	0.00%
Net Funding From / (To) Other Academic Units	(4,830,220)	0	0	(4,830,220)	(5,587,113)	0	0	(5,587,113)	-15.67%
Strategic Initiative Funding	371,756	0	0	371,756	52,692	0	0	52,692	-85.83%
Total Model Allocations	**(4,458,464)**	**0**	**0**	**(4,458,464)**	**(5,534,421)**	**0**	**0**	**(5,534,421)**	**-24.13%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**2,542,400**	**0**	**0**	**2,542,400**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(2,542,400)	0	0	(2,542,400)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL038 - DARLA MOORE SCHOOL OF BUSINESS
Academic Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	1,169,503	0	0	1,169,503	3,393,474	0	0	3,393,474	190.16%
Direct Tuition	5,601,346	0	0	5,601,346	7,410,008	0	0	7,410,008	32.29%
Undergraduate Tuition - Resident	19,116,106	0	0	19,116,106	19,049,027	0	0	19,049,027	-0.35%
Undergraduate Tuition - Non-Resident	59,003,506	0	0	59,003,506	63,593,169	0	0	63,593,169	7.78%
Graduate	8,377,335	0	0	8,377,335	7,952,762	0	0	7,952,762	-5.07%
Total Tuition	92,098,293	0	0	92,098,293	98,004,967	0	0	98,004,967	6.41%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	7,528,402	0	0	7,528,402	8,886,286	0	0	8,886,286	18.04%
General State Appropriations	21,974,130	0	0	21,974,130	23,800,188	0	0	23,800,188	8.31%
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	3,132,953	3,132,953	-9.31%
Sales, Services & Other	0	920,600	95,000	1,015,600	0	850,000	0	850,000	-16.31%
Total Revenue	**122,887,316**	**920,600**	**3,549,721**	**127,357,637**	**134,201,903**	**850,000**	**3,132,953**	**138,184,856**	**8.50%**
Direct Expenses:									
Salaries and Wages	(50,015,246)	(10,000)	(419,331)	(50,444,577)	(56,400,668)	0	(175,000)	(56,575,668)	12.15%
Fringe Benefits	(15,033,578)	(500)	(126,163)	(15,160,241)	(19,052,725)	0	(50,500)	(19,103,225)	26.01%
Subtotal Personnel	*(65,048,824)*	*(10,500)*	*(545,494)*	*(65,604,818)*	*(75,453,393)*	*0*	*(225,500)*	*(75,678,893)*	*15.36%*
Services	(2,703,771)	(933,300)	(40,000)	(3,677,071)	(2,009,000)	(755,000)	(40,000)	(2,804,000)	-23.74%
Travel	(617,473)	(24,222)	(107,000)	(748,695)	(582,350)	0	(107,000)	(689,350)	-7.93%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(682,900)	(61,500)	(8,500)	(752,900)	(296,425)	0	(8,500)	(304,925)	-59.50%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(1,690,792)	(234,500)	(64,000)	(1,989,292)	(1,177,143)	(15,000)	(64,000)	(1,256,143)	-36.85%
Scholarships	(1,000)	(80,000)	(2,666,972)	(2,747,972)	(555,000)	(80,000)	(2,656,972)	(3,291,972)	19.80%
Contingencies	(559,380)	0	0	(559,380)	5,608,376	0	0	5,608,376	-1102.61%
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	(30,981)	(30,981)	-73.69%
Subtotal Non-Personnel	*(6,285,316)*	*(1,333,522)*	*(3,004,227)*	*(10,623,065)*	*958,458*	*(850,000)*	*(2,907,453)*	*(2,798,995)*	*-73.65%*
Total Direct Expenses	**(71,334,140)**	**(1,344,022)**	**(3,549,721)**	**(76,227,883)**	**(74,494,935)**	**(850,000)**	**(3,132,953)**	**(78,477,888)**	**2.95%**
Contras & Transfers:									
Contras & Recoveries	305,000	0	0	305,000	(5,000)	0	0	(5,000)	-101.64%
Net Transfers	(386,222)	676,222	0	290,000	0	0	0	0	-100.00%
Total Contras & Transfers	**(81,222)**	**676,222**	**0**	**595,000**	**(5,000)**	**0**	**0**	**(5,000)**	**-100.84%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**51,471,954**	**252,800**	**0**	**51,724,754**	**59,701,968**	**0**	**0**	**59,701,968**	**15.42%**
Support Unit Allocations	(48,178,677)	0	0	(48,178,677)	(50,341,004)	0	0	(50,341,004)	4.49%
Margin (Change in Fund Balance) After Support Unit Allocations	**3,293,277**	**252,800**	**0**	**3,546,077**	**9,360,964**	**0**	**0**	**9,360,964**	**163.98%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(19,338,482)	0	0	(19,338,482)	(20,625,720)	0	0	(20,625,720)	6.66%
Subvention	13,720,144	0	0	13,720,144	13,720,144	0	0	13,720,144	0.00%
Net Funding From / (To) Other Academic Units	(5,618,338)	0	0	(5,618,338)	(6,905,576)	0	0	(6,905,576)	-22.91%
Strategic Initiative Funding	2,325,061	0	0	2,325,061	3,396,401	0	0	3,396,401	46.08%
Total Model Allocations	**(3,293,277)**	**0**	**0**	**(3,293,277)**	**(3,509,175)**	**0**	**0**	**(3,509,175)**	**-6.56%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**252,800**	**0**	**252,800**	**5,851,789**	**0**	**0**	**5,851,789**	**2214.79%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(5,851,789)	0	0	(5,851,789)	0.00%
Margin (Change in Fund Balance)	**0**	**252,800**	**0**	**252,800**	**0**	**0**	**0**	**(0)**	**-100.00%**

CL031 - COLLEGE OF NURSING
Academic Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	360,237	0	0	360,237	864,981	0	0	864,981	140.11%
Direct Tuition	4,224,969	0	0	4,224,969	5,069,024	0	0	5,069,024	19.98%
Undergraduate Tuition - Resident	4,880,341	0	0	4,880,341	4,629,549	0	0	4,629,549	-5.14%
Undergraduate Tuition - Non-Resident	8,023,967	0	0	8,023,967	9,247,789	0	0	9,247,789	15.25%
Graduate	5,109,206	0	0	5,109,206	5,578,268	0	0	5,578,268	9.18%
Total Tuition	22,238,483	0	0	22,238,483	24,524,630	0	0	24,524,630	10.28%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	5,204,953	0	0	5,204,953	5,949,088	0	0	5,949,088	14.30%
General State Appropriations	11,146,324	0	0	11,146,324	12,386,270	0	0	12,386,270	11.12%
Direct State Appropriations	342,500	0	1,042,648	1,385,148	342,500	0	1,262,842	1,605,342	15.90%
Indirect Cost Recovery (IDC) Revenue	80,070	900,445	0	980,515	80,070	621,014	0	701,084	-28.50%
Grants, Contracts & Gifts	0	20,000	4,864,571	4,884,571	0	0	3,726,854	3,726,854	-23.70%
Sales, Services & Other	298,000	80,000	0	378,000	215,000	90,000	0	305,000	-19.31%
Total Revenue	**39,670,567**	**1,000,445**	**5,907,219**	**46,578,231**	**44,362,538**	**711,014**	**4,989,696**	**50,063,248**	**7.48%**
Direct Expenses:									
Salaries and Wages	(14,440,640)	(294,000)	(2,408,054)	(17,142,694)	(16,000,712)	(324,100)	(1,841,839)	(18,166,651)	5.97%
Fringe Benefits	(5,249,300)	(89,000)	(963,466)	(6,301,766)	(5,923,292)	(75,378)	(693,742)	(6,692,412)	6.20%
Subtotal Personnel	*(19,689,940)*	*(383,000)*	*(3,371,520)*	*(23,444,460)*	*(21,924,004)*	*(399,478)*	*(2,535,581)*	*(24,859,063)*	*6.03%*
Services	(1,297,024)	(226,700)	(542,812)	(2,066,536)	(1,015,247)	(168,500)	(562,309)	(1,746,056)	-15.51%
Travel	(163,000)	(190,000)	(52,556)	(405,556)	(177,366)	(176,500)	(17,500)	(371,366)	-8.43%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(337,606)	(424,500)	(85,948)	(848,054)	(604,848)	(30,000)	(154,500)	(789,348)	-6.92%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(1,505,052)	(54,600)	(504,996)	(2,064,648)	(1,698,620)	(49,600)	(691,500)	(2,439,720)	18.17%
Scholarships	(226,000)	(15,000)	(300,000)	(541,000)	(227,500)	(20,500)	(300,000)	(548,000)	1.29%
Contingencies	113,155	0	0	113,155	1,421,446	0	0	1,421,446	-1156.19%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	(1,049,387)	(1,049,387)	0	0	(728,306)	(728,306)	-30.60%
Subtotal Non-Personnel	*(3,415,527)*	*(910,800)*	*(2,535,699)*	*(6,862,026)*	*(2,302,135)*	*(445,100)*	*(2,454,115)*	*(5,201,350)*	*-24.20%*
Total Direct Expenses	**(23,105,467)**	**(1,293,800)**	**(5,907,219)**	**(30,306,486)**	**(24,226,139)**	**(844,578)**	**(4,989,696)**	**(30,060,413)**	**-0.81%**
Contras & Transfers:									
Contras & Recoveries	64,500	0	0	64,500	31,050	0	0	31,050	-51.86%
Net Transfers	843,740	70,300	0	914,040	502,769	133,564	0	636,333	-30.38%
Total Contras & Transfers	**908,240**	**70,300**	**0**	**978,540**	**533,819**	**133,564**	**0**	**667,383**	**-31.80%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**17,473,340**	**(223,055)**	**0**	**17,250,285**	**20,670,219**	**0**	**0**	**20,670,219**	**19.83%**
Support Unit Allocations	(15,531,172)	0	0	(15,531,172)	(16,587,004)	0	0	(16,587,004)	6.80%
Margin (Change in Fund Balance) After Support Unit Allocations	**1,942,168**	**(223,055)**	**0**	**1,719,113**	**4,083,214**	**0**	**0**	**4,083,214**	**137.52%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(5,836,878)	0	0	(5,836,878)	(6,370,053)	0	0	(6,370,053)	9.13%
Subvention	3,874,846	0	0	3,874,846	3,874,846	0	0	3,874,846	0.00%
Net Funding From / (To) Other Academic Units	(1,962,032)	0	0	(1,962,032)	(2,495,207)	0	0	(2,495,207)	-27.17%
Strategic Initiative Funding	19,864	0	0	19,864	19,864	0	0	19,864	0.00%
Total Model Allocations	**(1,942,168)**	**0**	**0**	**(1,942,168)**	**(2,475,343)**	**0**	**0**	**(2,475,343)**	**-27.45%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**(223,055)**	**0**	**(223,055)**	**1,607,871**	**0**	**0**	**1,607,871**	**820.84%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(1,607,871)	0	0	(1,607,871)	0.00%
Margin (Change in Fund Balance)	**0**	**(223,055)**	**0**	**(223,055)**	**0**	**0**	**0**	**0**	**100.00%**

CL032 - COLLEGE OF PHARMACY
Academic Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	255,319	0	0	255,319	481,166	0	0	481,166	88.46%
Direct Tuition	981,040	0	0	981,040	946,400	0	0	946,400	-3.53%
Undergraduate Tuition - Resident	647,699	0	0	647,699	682,494	0	0	682,494	5.37%
Undergraduate Tuition - Non-Resident	671,687	0	0	671,687	711,045	0	0	711,045	5.86%
Graduate	8,828,754	0	0	8,828,754	8,563,483	0	0	8,563,483	-3.00%
Total Tuition	11,129,180	0	0	11,129,180	10,903,422	0	0	10,903,422	-2.03%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	408,200	0	0	408,200	368,500	0	0	368,500	-9.73%
General State Appropriations	7,921,216	0	0	7,921,216	8,321,024	0	0	8,321,024	5.05%
Direct State Appropriations	5,351,763	0	0	5,351,763	5,597,679	0	0	5,597,679	4.60%
Indirect Cost Recovery (IDC) Revenue	875,021	724,979	0	1,600,000	875,021	124,979	0	1,000,000	-37.50%
Grants, Contracts & Gifts	0	283,000	6,109,889	6,392,889	0	283,000	6,100,405	6,383,405	-0.15%
Sales, Services & Other	104,000	428,217	0	532,217	0	242,894	148,900	391,794	-26.38%
Total Revenue	**26,044,699**	**1,436,196**	**6,109,889**	**33,590,784**	**26,546,812**	**650,873**	**6,249,305**	**33,446,990**	**-0.43%**
Direct Expenses:									
Salaries and Wages	(8,565,650)	(638,402)	(2,920,924)	(12,124,976)	(8,310,557)	(475,000)	(2,786,797)	(11,572,354)	-4.56%
Fringe Benefits	(2,495,984)	(148,632)	(715,445)	(3,360,061)	(2,524,650)	(136,050)	(940,205)	(3,600,905)	7.17%
Subtotal Personnel	*(11,061,634)*	*(787,034)*	*(3,636,369)*	*(15,485,037)*	*(10,835,207)*	*(611,050)*	*(3,727,002)*	*(15,173,259)*	*-2.01%*
Services	(315,334)	(247,950)	(127,996)	(691,280)	(335,514)	(125,250)	(542,744)	(1,003,508)	45.17%
Travel	(251,220)	(30,500)	(54,918)	(336,638)	(244,979)	(31,500)	(58,000)	(334,479)	-0.64%
Utilities	(500)	0	0	(500)	(300)	0	0	(300)	-40.00%
Supplies	(260,880)	(130,888)	(611,189)	(1,002,957)	(245,850)	(118,073)	(465,209)	(829,132)	-17.33%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(108,359)	(52,500)	(471,002)	(631,861)	(112,580)	(41,000)	(13,950)	(167,530)	-73.49%
Scholarships	(86,500)	(40,000)	(150,000)	(276,500)	(94,150)	(40,000)	(442,400)	(576,550)	108.52%
Contingencies	(6,403,905)	0	0	(6,403,905)	(5,353,503)	0	0	(5,353,503)	-16.40%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	(1,054,857)	(1,054,857)	0	0	(1,000,000)	(1,000,000)	-5.20%
Subtotal Non-Personnel	*(7,426,698)*	*(501,838)*	*(2,469,962)*	*(10,398,498)*	*(6,386,876)*	*(355,823)*	*(2,522,303)*	*(9,265,002)*	*-10.90%*
Total Direct Expenses	**(18,488,332)**	**(1,288,872)**	**(6,106,331)**	**(25,883,535)**	**(17,222,083)**	**(966,873)**	**(6,249,305)**	**(24,438,261)**	**-5.58%**
Contras & Transfers:									
Contras & Recoveries	0	20,000	(3,558)	16,442	0	16,000	0	16,000	-2.69%
Net Transfers	1,108,506	(204,375)	0	904,131	0	300,000	0	300,000	-66.82%
Total Contras & Transfers	**1,108,506**	**(184,375)**	**(3,558)**	**920,573**	**0**	**316,000**	**0**	**316,000**	**-65.67%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**8,664,873**	**(37,051)**	**0**	**8,627,822**	**9,324,730**	**0**	**0**	**9,324,730**	**8.08%**
Support Unit Allocations	(9,983,354)	0	0	(9,983,354)	(9,947,009)	0	0	(9,947,009)	-0.36%
Margin (Change in Fund Balance) After Support Unit Allocations	**(1,318,481)**	**(37,051)**	**0**	**(1,355,532)**	**(622,279)**	**0**	**0**	**(622,279)**	**54.09%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(3,558,679)	0	0	(3,558,679)	(3,438,513)	0	0	(3,438,513)	-3.38%
Subvention	4,414,023	0	0	4,414,023	4,414,023	0	0	4,414,023	0.00%
Net Funding From / (To) Other Academic Units	855,344	0	0	855,344	975,510	0	0	975,510	14.05%
Strategic Initiative Funding	463,137	0	0	463,137	463,137	0	0	463,137	0.00%
Total Model Allocations	**1,318,481**	**0**	**0**	**1,318,481**	**1,438,647**	**0**	**0**	**1,438,647**	**9.11%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**(37,051)**	**0**	**(37,051)**	**816,368**	**0**	**0**	**816,368**	**2303.36%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(816,368)	0	0	(816,368)	0.00%
Margin (Change in Fund Balance)	**0**	**(37,051)**	**0**	**(37,051)**	**0**	**0**	**0**	**0**	**100.00%**

CL034 - ARNOLD SCHOOL OF PUBLIC HEALTH
Academic Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	608,231	0	0	608,231	1,459,335	0	0	1,459,335	139.93%
Direct Tuition	4,028,220	0	0	4,028,220	4,028,220	0	0	4,028,220	0.00%
Undergraduate Tuition - Resident	9,708,691	0	0	9,708,691	9,885,320	0	0	9,885,320	1.82%
Undergraduate Tuition - Non-Resident	12,117,891	0	0	12,117,891	13,906,470	0	0	13,906,470	14.76%
Graduate	7,202,623	0	0	7,202,623	6,897,530	0	0	6,897,530	-4.24%
Total Tuition	33,057,425	0	0	33,057,425	34,717,540	0	0	34,717,540	5.02%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	5,566,000	30,000	0	5,596,000	5,676,000	30,000	0	5,706,000	1.97%
General State Appropriations	34,022,300	0	0	34,022,300	37,088,623	0	0	37,088,623	9.01%
Direct State Appropriations	0	0	0	0	123,300	0	3,000,000	3,123,300	0.00%
Indirect Cost Recovery (IDC) Revenue	3,621,519	6,378,481	0	10,000,000	3,621,519	6,628,481	0	10,250,000	2.50%
Grants, Contracts & Gifts	0	148,536	53,549,700	53,698,236	0	200,000	53,096,200	53,296,200	-0.75%
Sales, Services & Other	432,300	414,050	46,500	892,850	415,000	1,010,000	0	1,425,000	59.60%
Total Revenue	**77,307,775**	**6,971,067**	**53,596,200**	**137,875,042**	**83,101,317**	**7,868,481**	**56,096,200**	**147,065,998**	**6.67%**
Direct Expenses:									
Salaries and Wages	(21,569,947)	(4,389,365)	(20,360,500)	(46,319,812)	(23,019,048)	(4,776,235)	(20,360,500)	(48,155,783)	3.96%
Fringe Benefits	(6,766,654)	(1,477,525)	(5,347,030)	(13,591,209)	(7,391,215)	(1,475,000)	(5,347,030)	(14,213,245)	4.58%
Subtotal Personnel	*(28,336,601)*	*(5,866,890)*	*(25,707,530)*	*(59,911,021)*	*(30,410,263)*	*(6,251,235)*	*(25,707,530)*	*(62,369,028)*	*4.10%*
Services	(1,817,862)	(1,744,835)	(12,092,880)	(15,655,577)	(1,730,175)	(1,490,985)	(12,092,880)	(15,314,040)	-2.18%
Travel	(194,320)	(242,695)	(498,965)	(935,980)	(275,520)	(341,685)	(498,965)	(1,116,170)	19.25%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(595,800)	(808,250)	(1,106,750)	(2,510,800)	(407,190)	(1,108,250)	(1,106,750)	(2,622,190)	4.44%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(465,825)	(641,565)	(4,390,000)	(5,497,390)	(174,425)	(938,030)	(6,390,000)	(7,502,455)	36.47%
Scholarships	(584,356)	(775,000)	(620,500)	(1,979,856)	(750,706)	(825,000)	(620,500)	(2,196,206)	10.93%
Contingencies	(3,614,044)	(420,157)	0	(4,034,201)	(1,933,444)	(220,157)	0	(2,153,601)	-46.62%
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	(20,000)	(34,355)	(9,231,700)	(9,286,055)	(20,000)	(34,355)	(9,731,700)	(9,786,055)	5.38%
Subtotal Non-Personnel	*(7,292,207)*	*(4,666,857)*	*(27,940,795)*	*(39,899,859)*	*(5,291,460)*	*(4,958,462)*	*(30,440,795)*	*(40,690,717)*	*1.98%*
Total Direct Expenses	**(35,628,808)**	**(10,533,747)**	**(53,648,325)**	**(99,810,880)**	**(35,701,723)**	**(11,209,697)**	**(56,148,325)**	**(103,059,745)**	**3.26%**
Contras & Transfers:									
Contras & Recoveries	0	165,000	52,125	217,125	100,000	165,000	52,125	317,125	46.06%
Net Transfers	300,000	3,397,680	0	3,697,680	200,000	3,176,216	0	3,376,216	-8.69%
Total Contras & Transfers	**300,000**	**3,562,680**	**52,125**	**3,914,805**	**300,000**	**3,341,216**	**52,125**	**3,693,341**	**-5.66%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**41,978,967**	**0**	**0**	**41,978,967**	**47,699,593**	**0**	**0**	**47,699,593**	**13.63%**
Support Unit Allocations	(37,999,328)	0	0	(37,999,328)	(40,571,211)	0	0	(40,571,211)	6.77%
Margin (Change in Fund Balance) After Support Unit Allocations	**3,979,639**	**0**	**0**	**3,979,639**	**7,128,382**	**0**	**0**	**7,128,382**	**79.12%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(13,091,580)	0	0	(13,091,580)	(14,024,835)	0	0	(14,024,835)	7.13%
Subvention	8,661,077	0	0	8,661,077	8,661,077	0	0	8,661,077	0.00%
Net Funding From / (To) Other Academic Units	(4,430,503)	0	0	(4,430,503)	(5,363,758)	0	0	(5,363,758)	-21.06%
Strategic Initiative Funding	450,864	0	0	450,864	300,488	0	0	300,488	-33.35%
Total Model Allocations	**(3,979,639)**	**0**	**0**	**(3,979,639)**	**(5,063,270)**	**0**	**0**	**(5,063,270)**	**-27.23%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**2,065,111**	**0**	**0**	**2,065,111**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(2,065,111)	0	0	(2,065,111)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(0)**	**0.00%**

CL059 - SCHOOL OF MUSIC
Academic Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	197,679	0	0	197,679	431,173	0	0	431,173	118.12%
Direct Tuition	200,000	0	0	200,000	200,000	0	0	200,000	0.00%
Undergraduate Tuition - Resident	2,724,655	0	0	2,724,655	2,853,074	0	0	2,853,074	4.71%
Undergraduate Tuition - Non-Resident	2,646,676	0	0	2,646,676	2,658,673	0	0	2,658,673	0.45%
Graduate	1,145,878	0	0	1,145,878	993,698	0	0	993,698	-13.28%
Total Tuition	6,717,209	0	0	6,717,209	6,705,445	0	0	6,705,445	-0.18%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	445,000	0	0	445,000	470,000	105,000	0	575,000	29.21%
General State Appropriations	2,189,212	0	0	2,189,212	2,594,494	0	0	2,594,494	18.51%
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	(3,585)	0	0	-100.00%
Grants, Contracts & Gifts	428,000	10,000	230,000	668,000	548,000	5,000	223,000	776,000	16.17%
Sales, Services & Other	80,749	543,000	1,400	625,149	71,500	552,000	1,700	625,200	0.01%
Total Revenue	**10,061,434**	**553,000**	**231,400**	**10,845,834**	**10,824,197**	**658,415**	**224,700**	**11,707,312**	**7.94%**
Direct Expenses:									
Salaries and Wages	(7,642,105)	(201,000)	0	(7,843,105)	(7,924,725)	(170,800)	0	(8,095,525)	3.22%
Fringe Benefits	(2,828,913)	(22,000)	0	(2,850,913)	(2,841,200)	(15,675)	0	(2,856,875)	0.21%
Subtotal Personnel	*(10,471,018)*	*(223,000)*	*0*	*(10,694,018)*	*(10,765,925)*	*(186,475)*	*0*	*(10,952,400)*	*2.42%*
Services	(625,218)	(318,232)	(20,000)	(963,450)	(608,100)	(320,300)	(13,000)	(941,400)	-2.29%
Travel	(168,500)	(174,000)	0	(342,500)	(191,000)	(210,500)	0	(401,500)	17.23%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(282,337)	(263,480)	(10,000)	(555,817)	(272,300)	(236,425)	(10,000)	(518,725)	-6.67%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(120,000)	(69,175)	0	(189,175)	(118,500)	(55,465)	0	(173,965)	-8.04%
Scholarships	(770,500)	(397,000)	(200,000)	(1,367,500)	(854,500)	(588,500)	(201,700)	(1,644,700)	20.27%
Contingencies	(42,647)	0	(1,400)	(44,047)	308,003	0	0	308,003	-799.26%
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)	(164,700)	0	(284,700)	(130,000)	(119,750)	0	(249,750)	-12.28%
Subtotal Non-Personnel	*(2,129,202)*	*(1,386,587)*	*(231,400)*	*(3,747,189)*	*(1,866,397)*	*(1,530,940)*	*(224,700)*	*(3,622,037)*	*-3.34%*
Total Direct Expenses	**(12,600,220)**	**(1,609,587)**	**(231,400)**	**(14,441,207)**	**(12,632,322)**	**(1,717,415)**	**(224,700)**	**(14,574,437)**	**0.92%**
Contras & Transfers:									
Contras & Recoveries	48,000	0	0	48,000	48,000	0	0	48,000	0.00%
Net Transfers	189,631	1,016,800	0	1,206,431	61,731	1,059,000	0	1,120,731	-7.10%
Total Contras & Transfers	**237,631**	**1,016,800**	**0**	**1,254,431**	**109,731**	**1,059,000**	**0**	**1,168,731**	**-6.83%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(2,301,155)**	**(39,787)**	**0**	**(2,340,942)**	**(1,698,394)**	**0**	**0**	**(1,698,394)**	**27.45%**
Support Unit Allocations	(6,897,437)	0	0	(6,897,437)	(7,068,695)	0	0	(7,068,695)	2.48%
Margin (Change in Fund Balance) After Support Unit Allocations	**(9,198,592)**	**(39,787)**	**0**	**(9,238,379)**	**(8,767,088)**	**0**	**0**	**(8,767,088)**	**5.10%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(1,601,671)	0	0	(1,601,671)	(1,667,138)	0	0	(1,667,138)	4.09%
Subvention	10,534,120	0	0	10,534,120	10,534,120	0	0	10,534,120	0.00%
Net Funding From / (To) Other Academic Units	8,932,449	0	0	8,932,449	8,866,982	0	0	8,866,982	-0.73%
Strategic Initiative Funding	266,143	0	0	266,143	292,943	0	0	292,943	10.07%
Total Model Allocations	**9,198,592**	**0**	**0**	**9,198,592**	**9,159,925**	**0**	**0**	**9,159,925**	**-0.42%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**(39,787)**	**0**	**(39,787)**	**392,837**	**0**	**0**	**392,837**	**1087.35%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(392,837)	0	0	(392,837)	0.00%
Margin (Change in Fund Balance)	**0**	**(39,787)**	**0**	**(39,787)**	**0**	**0**	**0**	**0**	**100.00%**

CL044/CL061 - COLLEGE OF SOCIAL WORK
Academic Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	128,845	0	0	128,845	349,491	0	0	349,491	171.25%
Direct Tuition	630,000	0	0	630,000	490,000	0	0	490,000	-22.22%
Undergraduate Tuition - Resident	973,542	0	0	973,542	1,005,258	0	0	1,005,258	3.26%
Undergraduate Tuition - Non-Resident	669,374	0	0	669,374	651,301	0	0	651,301	-2.70%
Graduate	2,565,557	0	0	2,565,557	2,800,895	0	0	2,800,895	9.17%
Total Tuition	4,838,473	0	0	4,838,473	4,947,454	0	0	4,947,454	2.25%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	650,000	0	0	650,000	525,000	0	0	525,000	-19.23%
General State Appropriations	5,761,526	0	0	5,761,526	5,640,800	0	0	5,640,800	-2.10%
Direct State Appropriations	0	0	0	0	0	0	0	0	0.00%
Indirect Cost Recovery (IDC) Revenue	919,839	527,607	0	1,447,446	919,839	161	0	920,000	-36.44%
Grants, Contracts & Gifts	0	0	11,731,843	11,731,843	0	0	10,481,090	10,481,090	-10.66%
Sales, Services & Other	20,000	20,000	0	40,000	20,000	20,000	0	40,000	0.00%
Total Revenue	**12,318,683**	**547,607**	**11,731,843**	**24,598,133**	**12,402,584**	**20,161**	**10,481,090**	**22,903,835**	**-6.89%**
Direct Expenses:									
Salaries and Wages	(4,268,647)	(318,231)	(7,074,060)	(11,660,938)	(5,199,542)	(200,000)	(5,051,527)	(10,451,069)	-10.38%
Fringe Benefits	(1,744,485)	(80,149)	(1,314,899)	(3,139,533)	(1,625,621)	(100,000)	(1,828,911)	(3,554,532)	13.22%
Subtotal Personnel	*(6,013,132)*	*(398,380)*	*(8,388,959)*	*(14,800,471)*	*(6,825,163)*	*(300,000)*	*(6,880,438)*	*(14,005,601)*	*-5.37%*
Services	(173,500)	(142,607)	(758,555)	(1,074,662)	(117,750)	0	(1,256,484)	(1,374,234)	27.88%
Travel	(50,000)	(500)	(28,000)	(78,500)	(36,000)	0	(51,000)	(87,000)	10.83%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(58,500)	(6,000)	(256,794)	(321,294)	(31,000)	0	(215,619)	(246,619)	-23.24%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(55,500)	(120)	(95,000)	(150,620)	(59,000)	0	(156,400)	(215,400)	43.01%
Scholarships	0	0	(270,000)	(270,000)	(30,000)	0	(12,500)	(42,500)	-84.26%
Contingencies	(17,315)	0	0	(17,315)	559,078	0	(261,975)	297,103	-1815.87%
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	(1,934,535)	(1,934,535)	0	0	(1,426,674)	(1,426,674)	-26.25%
Subtotal Non-Personnel	*(354,815)*	*(149,227)*	*(3,342,884)*	*(3,846,926)*	*285,328*	*0*	*(3,380,652)*	*(3,095,324)*	*-19.54%*
Total Direct Expenses	**(6,367,947)**	**(547,607)**	**(11,731,843)**	**(18,647,397)**	**(6,539,835)**	**(300,000)**	**(10,261,090)**	**(17,100,925)**	**-8.29%**
Contras & Transfers:									
Contras & Recoveries	8,000	0	0	8,000	8,000	0	0	8,000	0.00%
Net Transfers	0	0	0	0	366,774	230,000	(220,000)	376,774	0.00%
Total Contras & Transfers	**8,000**	**0**	**0**	**8,000**	**374,774**	**230,000**	**(220,000)**	**384,774**	**4709.68%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**5,958,736**	**0**	**0**	**5,958,736**	**6,237,524**	**(49,839)**	**0**	**6,187,685**	**3.84%**
Support Unit Allocations	(6,836,993)	0	0	(6,836,993)	(6,432,026)	0	0	(6,432,026)	-5.92%
Margin (Change in Fund Balance) After Support Unit Allocations	**(878,257)**	**0**	**0**	**(878,257)**	**(194,502)**	**(49,839)**	**0**	**(244,341)**	**72.18%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	(2,030,691)	0	0	(2,030,691)	(1,940,107)	0	0	(1,940,107)	-4.46%
Subvention	2,729,958	0	0	2,729,958	2,729,958	0	0	2,729,958	0.00%
Net Funding From / (To) Other Academic Units	699,267	0	0	699,267	789,851	0	0	789,851	12.95%
Strategic Initiative Funding	178,990	0	0	178,990	175,871	0	0	175,871	-1.74%
Total Model Allocations	**878,257**	**0**	**0**	**878,257**	**965,722**	**0**	**0**	**965,722**	**9.96%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**771,220**	**(49,839)**	**0**	**721,381**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(771,220)	0	0	(771,220)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**(49,839)**	**0**	**(49,839)**	**0.00%**

CLXXX - COLUMBIA
Auxiliary Units Summary
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	1,900,000	22,234,468	0	24,134,468	0	17,174,472	0	17,174,472	-28.84%
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	1,900,000	22,234,468	0	24,134,468	0	17,174,472	0	17,174,472	-28.84%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	0	1,160,585	0	1,160,585	0	11,280,000	0	11,280,000	871.92%
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	1,195,000	0	1,195,000	10.14%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	26,042,700	0	26,042,700	0	33,742,450	0	33,742,450	29.57%
Sales, Services & Other	0	235,242,752	0	235,242,752	0	257,234,110	0	257,234,110	9.35%
Total Revenue	**1,900,000**	**285,765,505**	**0**	**287,665,505**	**0**	**320,626,032**	**0**	**320,626,032**	**11.46%**
Direct Expenses:									
Salaries and Wages	(1,399,754)	(83,501,553)	0	(84,901,307)	0	(85,345,188)	0	(85,345,188)	0.52%
Fringe Benefits	(575,073)	(26,449,477)	0	(27,024,550)	0	(24,916,501)	0	(24,916,501)	-7.80%
Subtotal Personnel	*(1,974,827)*	*(109,951,030)*	*0*	*(111,925,857)*	*0*	*(110,261,689)*	*0*	*(110,261,689)*	*-1.49%*
Services	(3,251,930)	(67,768,018)	0	(71,019,948)	0	(106,046,688)	0	(106,046,688)	49.32%
Travel	0	(1,265,600)	0	(1,265,600)	0	(1,452,835)	0	(1,452,835)	14.79%
Utilities	0	(12,037,500)	0	(12,037,500)	0	(10,439,120)	0	(10,439,120)	-13.28%
Supplies	(841,770)	(9,721,795)	0	(10,563,565)	0	(11,212,650)	0	(11,212,650)	6.14%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(1,025,000)	(19,334,780)	0	(20,359,780)	0	(21,881,615)	0	(21,881,615)	7.47%
Scholarships	0	(15,988,600)	0	(15,988,600)	0	(17,566,700)	0	(17,566,700)	9.87%
Contingencies	0	(500,000)	0	(500,000)	0	(143,187)	0	(143,187)	-71.36%
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	(3,604,671)	0	(3,604,671)	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	(36,028,800)	0	(36,028,800)	0	(36,462,500)	0	(36,462,500)	1.20%
Subtotal Non-Personnel	*(5,118,700)*	*(162,645,093)*	*0*	*(167,763,793)*	*0*	*(208,809,966)*	*0*	*(208,809,966)*	*24.47%*
Total Direct Expenses	**(7,093,527)**	**(272,596,123)**	**0**	**(279,689,650)**	**0**	**(319,071,655)**	**0**	**(319,071,655)**	**14.08%**
Contras & Transfers:									
Contras & Recoveries	1,841,050	11,451,746	0	13,292,796	0	12,815,680	0	12,815,680	-3.59%
Net Transfers	3,352,477	(25,202,955)	0	(21,850,478)	0	(13,739,335)	0	(13,739,335)	37.12%
Total Contras & Transfers	**5,193,527**	**(13,751,209)**	**0**	**(8,557,682)**	**0**	**(923,655)**	**0**	**(923,655)**	**89.21%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**0**	**(581,827)**	**0**	**(581,827)**	**0**	**630,722**	**0**	**630,722**	**208.40%**
Support Unit Allocations	0	0	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**(581,827)**	**0**	**(581,827)**	**0**	**630,722**	**0**	**630,722**	**208.40%**
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**	**(581,827)**	**0**	**(581,827)**	**0**	**630,722**	**0**	**630,722**	**208.40%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance)	**0**	**(581,827)**	**0**	**(581,827)**	**0**	**630,722**	**0**	**630,722**	**208.40%**

CL003 - ATHLETICS
Auxiliary Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	11,353,298	0	11,353,298	0	3,350,000	0	3,350,000	-70.49%
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	0	11,353,298	0	11,353,298	0	3,350,000	0	3,350,000	-70.49%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	0	40,000	0	40,000	0	10,150,000	0	10,150,000	25275.00%
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	1,195,000	0	1,195,000	10.14%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	25,692,700	0	25,692,700	0	33,392,450	0	33,392,450	29.97%
Sales, Services & Other	0	131,183,300	0	131,183,300	0	150,161,800	0	150,161,800	14.47%
Total Revenue	**0**	**169,354,298**	**0**	**169,354,298**	**0**	**198,249,250**	**0**	**198,249,250**	**17.06%**
Direct Expenses:									
Salaries and Wages	0	(58,105,000)	0	(58,105,000)	0	(59,364,600)	0	(59,364,600)	2.17%
Fringe Benefits	0	(17,876,300)	0	(17,876,300)	0	(16,325,200)	0	(16,325,200)	-8.68%
Subtotal Personnel	*0*	*(75,981,300)*	*0*	*(75,981,300)*	*0*	*(75,689,800)*	*0*	*(75,689,800)*	*-0.38%*
Services	0	(46,179,500)	0	(46,179,500)	0	(87,969,300)	0	(87,969,300)	90.49%
Travel	0	(961,100)	0	(961,100)	0	(942,900)	0	(942,900)	-1.89%
Utilities	0	(4,412,500)	0	(4,412,500)	0	(3,004,300)	0	(3,004,300)	-31.91%
Supplies	0	(4,866,900)	0	(4,866,900)	0	(5,291,800)	0	(5,291,800)	8.73%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	(8,182,300)	0	(8,182,300)	0	(8,182,600)	0	(8,182,600)	0.00%
Scholarships	0	(15,948,100)	0	(15,948,100)	0	(17,456,700)	0	(17,456,700)	9.46%
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	(35,103,800)	0	(35,103,800)	0	(35,732,000)	0	(35,732,000)	1.79%
Subtotal Non-Personnel	*0*	*(115,654,200)*	*0*	*(115,654,200)*	*0*	*(158,579,600)*	*0*	*(158,579,600)*	*37.12%*
Total Direct Expenses	**0**	**(191,635,500)**	**0**	**(191,635,500)**	**0**	**(234,269,400)**	**0**	**(234,269,400)**	**22.25%**
Contras & Transfers:									
Contras & Recoveries	0	2,717,500	0	2,717,500	0	2,820,000	0	2,820,000	3.77%
Net Transfers	0	19,563,702	0	19,563,702	0	33,200,150	0	33,200,150	69.70%
Total Contras & Transfers	**0**	**22,281,202**	**0**	**22,281,202**	**0**	**36,020,150**	**0**	**36,020,150**	**61.66%**
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%**

CL093 - HOUSING
Auxiliary Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	350,000	0	350,000	0	350,000	0	350,000	0.00%
Sales, Services & Other	0	85,348,452	0	85,348,452	0	88,789,560	0	88,789,560	4.03%
Total Revenue	**0**	**85,698,452**	**0**	**85,698,452**	**0**	**89,139,560**	**0**	**89,139,560**	**4.02%**
Direct Expenses:									
Salaries and Wages	0	(13,498,000)	0	(13,498,000)	0	(13,879,000)	0	(13,879,000)	2.82%
Fringe Benefits	0	(4,040,400)	0	(4,040,400)	0	(3,948,800)	0	(3,948,800)	-2.27%
Subtotal Personnel	*0*	*(17,538,400)*	*0*	*(17,538,400)*	*0*	*(17,827,800)*	*0*	*(17,827,800)*	*1.65%*
Services	0	(16,820,091)	0	(16,820,091)	0	(11,221,396)	0	(11,221,396)	-33.29%
Travel	0	(201,500)	0	(201,500)	0	(265,000)	0	(265,000)	31.51%
Utilities	0	(7,096,000)	0	(7,096,000)	0	(6,542,220)	0	(6,542,220)	-7.80%
Supplies	0	(3,899,140)	0	(3,899,140)	0	(4,178,640)	0	(4,178,640)	7.17%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	(9,032,700)	0	(9,032,700)	0	(9,864,388)	0	(9,864,388)	9.21%
Scholarships	0	(36,000)	0	(36,000)	0	(55,000)	0	(55,000)	52.78%
Contingencies	0	(500,000)	0	(500,000)	0	(143,187)	0	(143,187)	-71.36%
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	(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%
Subtotal Non-Personnel	*0*	*(37,585,431)*	*0*	*(37,585,431)*	*0*	*(34,902,383)*	*0*	*(34,902,383)*	*-7.14%*
Total Direct Expenses	**0**	**(55,123,831)**	**0**	**(55,123,831)**	**0**	**(52,730,183)**	**0**	**(52,730,183)**	**-4.34%**
Contras & Transfers:									
Contras & Recoveries	0	7,750,000	0	7,750,000	0	6,380,000	0	6,380,000	-17.68%
Net Transfers	0	(38,586,336)	0	(38,586,336)	0	(42,789,377)	0	(42,789,377)	-10.89%
Total Contras & Transfers	**0**	**(30,836,336)**	**0**	**(30,836,336)**	**0**	**(36,409,377)**	**0**	**(36,409,377)**	**-18.07%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**0**	**(261,715)**	**0**	**(261,715)**	**0**	**0**	**0**	**0**	**100.00%**
Support Unit Allocations	0	0	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**(261,715)**	**0**	**(261,715)**	**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%
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**	**(261,715)**	**0**	**(261,715)**	**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**	**(261,715)**	**0**	**(261,715)**	**0**	**0**	**0**	**0**	**100.00%**

CL087 - UNIVERSITY HEALTH SERVICES
Auxiliary Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	10,881,170	0	10,881,170	0	11,824,472	0	11,824,472	8.67%
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	10,881,170	0	10,881,170	0	11,824,472	0	11,824,472	8.67%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	0	1,120,585	0	1,120,585	0	1,130,000	0	1,130,000	0.84%
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	5,230,000	0	5,230,000	0	4,943,000	0	4,943,000	-5.49%
Total Revenue	**0**	**17,231,755**	**0**	**17,231,755**	**0**	**17,897,472**	**0**	**17,897,472**	**3.86%**
Direct Expenses:									
Salaries and Wages	0	(8,703,000)	0	(8,703,000)	0	(8,045,386)	0	(8,045,386)	-7.56%
Fringe Benefits	0	(3,233,250)	0	(3,233,250)	0	(3,090,293)	0	(3,090,293)	-4.42%
Subtotal Personnel	*0*	*(11,936,250)*	*0*	*(11,936,250)*	*0*	*(11,135,679)*	*0*	*(11,135,679)*	*-6.71%*
Services	0	(2,054,816)	0	(2,054,816)	0	(1,131,827)	0	(1,131,827)	-44.92%
Travel	0	(43,000)	0	(43,000)	0	(174,935)	0	(174,935)	306.83%
Utilities	0	(254,000)	0	(254,000)	0	(166,000)	0	(166,000)	-34.65%
Supplies	0	(673,500)	0	(673,500)	0	(612,510)	0	(612,510)	-9.06%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	(240,300)	0	(240,300)	0	(205,596)	0	(205,596)	-14.44%
Scholarships	0	(4,500)	0	(4,500)	0	(55,000)	0	(55,000)	1122.22%
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	(914,317)	0	(914,317)	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	(925,000)	0	(925,000)	0	(730,500)	0	(730,500)	-21.03%
Subtotal Non-Personnel	*0*	*(4,195,116)*	*0*	*(4,195,116)*	*0*	*(3,990,685)*	*0*	*(3,990,685)*	*-4.87%*
Total Direct Expenses	**0**	**(16,131,366)**	**0**	**(16,131,366)**	**0**	**(15,126,364)**	**0**	**(15,126,364)**	**-6.23%**
Contras & Transfers:									
Contras & Recoveries	0	95,000	0	95,000	0	74,000	0	74,000	-22.11%
Net Transfers	0	(1,390,247)	0	(1,390,247)	0	(2,845,108)	0	(2,845,108)	-104.65%
Total Contras & Transfers	**0**	**(1,295,247)**	**0**	**(1,295,247)**	**0**	**(2,771,108)**	**0**	**(2,771,108)**	**-113.94%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**0**	**(194,858)**	**0**	**(194,858)**	**0**	**0**	**0**	**0**	**100.00%**
Support Unit Allocations	0	0	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**(194,858)**	**0**	**(194,858)**	**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%
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**	**(194,858)**	**0**	**(194,858)**	**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**	**(194,858)**	**0**	**(194,858)**	**0**	**0**	**0**	**0**	**100.00%**

CL088 - PARKING SERVICES
Auxiliary Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	1,900,000	0	0	1,900,000	0	2,000,000	0	2,000,000	5.26%
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	1,900,000	0	0	1,900,000	0	2,000,000	0	2,000,000	5.26%
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	13,481,000	0	13,481,000	0	13,339,750	0	13,339,750	-1.05%
Total Revenue	**1,900,000**	**13,481,000**	**0**	**15,381,000**	**0**	**15,339,750**	**0**	**15,339,750**	**-0.27%**
Direct Expenses:									
Salaries and Wages	(1,399,754)	(3,195,553)	0	(4,595,307)	0	(4,056,202)	0	(4,056,202)	-11.73%
Fringe Benefits	(575,073)	(1,299,527)	0	(1,874,600)	0	(1,552,208)	0	(1,552,208)	-17.20%
Subtotal Personnel	*(1,974,827)*	*(4,495,080)*	*0*	*(6,469,907)*	*0*	*(5,608,410)*	*0*	*(5,608,410)*	*-13.32%*
Services	(3,251,930)	(2,713,611)	0	(5,965,541)	0	(5,724,165)	0	(5,724,165)	-4.05%
Travel	0	(60,000)	0	(60,000)	0	(70,000)	0	(70,000)	16.67%
Utilities	0	(275,000)	0	(275,000)	0	(726,600)	0	(726,600)	164.22%
Supplies	(841,770)	(282,255)	0	(1,124,025)	0	(1,129,700)	0	(1,129,700)	0.50%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(1,025,000)	(1,879,480)	0	(2,904,480)	0	(3,629,031)	0	(3,629,031)	24.95%
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	(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%
Subtotal Non-Personnel	*(5,118,700)*	*(5,210,346)*	*0*	*(10,329,046)*	*0*	*(11,337,298)*	*0*	*(11,337,298)*	*9.76%*
Total Direct Expenses	**(7,093,527)**	**(9,705,426)**	**0**	**(16,798,953)**	**0**	**(16,945,708)**	**0**	**(16,945,708)**	**0.87%**
Contras & Transfers:									
Contras & Recoveries	1,841,050	889,246	0	2,730,296	0	3,541,680	0	3,541,680	29.72%
Net Transfers	3,352,477	(4,790,074)	0	(1,437,597)	0	(1,305,000)	0	(1,305,000)	9.22%
Total Contras & Transfers	**5,193,527**	**(3,900,828)**	**0**	**1,292,699**	**0**	**2,236,680**	**0**	**2,236,680**	**73.02%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**0**	**(125,254)**	**0**	**(125,254)**	**0**	**630,722**	**0**	**630,722**	**603.55%**
Support Unit Allocations	0	0	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**(125,254)**	**0**	**(125,254)**	**0**	**630,722**	**0**	**630,722**	**603.55%**
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**	**(125,254)**	**0**	**(125,254)**	**0**	**630,722**	**0**	**630,722**	**603.55%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance)	**0**	**(125,254)**	**0**	**(125,254)**	**0**	**630,722**	**0**	**630,722**	**603.55%**

CLXXX - COLUMBIA
Support Units Summary
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	(7,588,135)	0	0	(7,588,135)	(21,794,570)	0	0	(21,794,570)	187.22%
Direct Tuition	27,326,122	17,386,286	0	44,712,408	27,254,726	18,774,525	0	46,029,251	2.95%
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	27,326,122	17,386,286	0	44,712,408	27,254,726	18,774,525	0	46,029,251	2.95%
Tuition Discounting	135,000,000	0	0	135,000,000	135,000,000	0	0	135,000,000	0.00%
Total Fees	1,693,127	19,655,665	0	21,348,792	2,284,700	23,526,850	0	25,811,550	20.90%
General State Appropriations	(228,145,099)	0	0	(228,145,099)	0	0	0	0	-100.00%
Direct State Appropriations	261,722,545	4,500,000	16,633,941	282,856,486	24,588,537	0	8,120,639	32,709,176	-88.44%
Indirect Cost Recovery (IDC) Revenue	(3,884,312)	4,003,921	0	119,609	(3,884,312)	5,615,312	0	1,731,000	1347.22%
Grants, Contracts & Gifts	355,745	132,408	125,946,052	126,434,205	968,245	413,408	150,966,830	152,348,483	20.50%
Sales, Services & Other	12,303,782	23,356,278	2,816,972	38,477,032	13,040,807	30,989,384	1,038,000	45,068,191	17.13%
Total Revenue	**198,783,775**	**69,034,558**	**145,396,965**	**413,215,298**	**177,458,133**	**79,319,479**	**160,125,469**	**416,903,081**	**0.89%**
Direct Expenses:									
Salaries and Wages	(151,342,059)	(14,388,118)	(4,951,688)	(170,681,865)	(170,209,973)	(16,152,575)	(4,438,092)	(190,800,640)	11.79%
Fringe Benefits	(57,724,854)	(4,320,284)	(1,133,412)	(63,178,550)	(65,030,908)	(5,009,554)	(1,185,011)	(71,225,473)	12.74%
Subtotal Personnel	*(209,066,913)*	*(18,708,402)*	*(6,085,100)*	*(233,860,415)*	*(235,240,881)*	*(21,162,129)*	*(5,623,103)*	*(262,026,113)*	*12.04%*
Services	(64,024,178)	(9,008,519)	(2,338,667)	(75,371,364)	(64,941,839)	(12,351,394)	(415,647)	(77,708,880)	3.10%
Travel	(2,181,425)	(781,398)	(289,856)	(3,252,679)	(2,667,584)	(744,661)	(181,750)	(3,593,995)	10.49%
Utilities	(25,205,156)	(1,025,262)	(1,000)	(26,231,418)	(25,775,444)	(1,060,350)	0	(26,835,794)	2.30%
Supplies	(9,379,519)	(6,281,792)	(475,501)	(16,136,812)	(9,692,208)	(7,587,565)	(281,625)	(17,561,398)	8.83%
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	(25,015,726)	(8,327,890)	(41,491,974)	(74,835,590)	(28,349,605)	(14,065,528)	(13,191,273)	(55,606,406)	-25.70%
Scholarships	(19,907,626)	(11,602,110)	(77,282,855)	(108,792,591)	(22,698,874)	(6,851,224)	(131,400,754)	(160,950,852)	47.94%
Contingencies	(126,330,441)	(4,759,047)	(20,417,936)	(151,507,424)	(80,718,205)	(12,918,613)	(7,389,177)	(101,025,995)	-33.32%
Renovations	0	0	0	0	0	0	(200,000)	(200,000)	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	(279,338)	(380,667)	(506,716)	(1,166,721)	(155,988)	(584,528)	(314,140)	(1,054,656)	-9.61%
Subtotal Non-Personnel	*(407,323,409)*	*(42,166,685)*	*(142,804,505)*	*(592,294,599)*	*(370,274,801)*	*(56,163,863)*	*(153,374,366)*	*(579,813,030)*	*-2.11%*
Total Direct Expenses	**(616,390,322)**	**(60,875,087)**	**(148,889,605)**	**(826,155,014)**	**(605,515,682)**	**(77,325,992)**	**(158,997,469)**	**(841,839,143)**	**1.90%**
Contras & Transfers:									
Contras & Recoveries	38,994,780	17,512,694	101,500	56,608,974	40,288,694	19,773,003	5,000	60,066,697	6.11%
Net Transfers	724,683	(23,397,111)	3,391,140	(19,281,288)	6,727,233	(21,947,992)	(1,133,000)	(16,353,759)	15.18%
Total Contras & Transfers	**39,719,463**	**(5,884,417)**	**3,492,640**	**37,327,686**	**47,015,927**	**(2,174,989)**	**(1,128,000)**	**43,712,938**	**17.11%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(377,887,084)**	**2,275,054**	**0**	**(375,612,030)**	**(381,041,621)**	**(181,502)**	**0**	**(381,223,123)**	**-1.49%**
Support Unit Allocations	351,951,439	0	0	351,951,439	370,696,399	0	0	370,696,399	5.33%
Margin (Change in Fund Balance) After Support Unit Allocations	**(25,935,645)**	**2,275,054**	**0**	**(23,660,591)**	**(10,345,222)**	**(181,502)**	**0**	**(10,526,724)**	**55.51%**
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	25,935,645	0	0	25,935,645	33,065,731	0	0	33,065,731	27.49%
Total Model Allocations	**25,935,645**	**0**	**0**	**25,935,645**	**33,065,731**	**0**	**0**	**33,065,731**	**27.49%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**2,275,054**	**0**	**2,275,054**	**22,720,509**	**(181,502)**	**0**	**22,539,007**	**890.70%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(22,720,509)	0	0	(22,720,509)	0.00%
Margin (Change in Fund Balance)	**0**	**2,275,054**	**0**	**2,275,054**	**0**	**(181,502)**	**0**	**(181,502)**	**-107.98%**

ACADEMIC AFFAIRS
Support Units Summary
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	807,472	0	0	807,472	(8,170,951)	0	0	(8,170,951)	-1111.92%
Direct Tuition	1,968,943	2,660,500	0	4,629,443	2,118,943	2,800,000	0	4,918,943	6.25%
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	1,968,943	2,660,500	0	4,629,443	2,118,943	2,800,000	0	4,918,943	6.25%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	723,445	0	0	723,445	670,500	6,500	0	677,000	-6.42%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	1,000,000	0	0	1,000,000	1,700,000	0	0	1,700,000	70.00%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	50,000	0	50,000	0.00%
Grants, Contracts & Gifts	355,745	22,408	1,620,093	1,998,246	940,745	22,408	2,577,005	3,540,158	77.16%
Sales, Services & Other	621,703	6,675,232	0	7,296,935	745,614	6,296,005	63,000	7,104,619	-2.64%
Total Revenue	**5,477,308**	**9,358,140**	**1,620,093**	**16,455,541**	**(1,995,149)**	**9,174,913**	**2,640,005**	**9,819,769**	**-40.33%**
Direct Expenses:									
Salaries and Wages	(25,930,860)	(3,193,475)	(743,810)	(29,868,145)	(22,735,601)	(2,999,222)	(1,810,019)	(27,544,842)	-7.78%
Fringe Benefits	(10,038,611)	(978,530)	(169,780)	(11,186,921)	(8,296,115)	(790,353)	(516,986)	(9,603,454)	-14.15%
Subtotal Personnel	*(35,969,471)*	*(4,172,005)*	*(913,590)*	*(41,055,066)*	*(31,031,716)*	*(3,789,575)*	*(2,327,005)*	*(37,148,296)*	*-9.52%*
Services	(1,604,839)	(3,638,346)	(141,000)	(5,384,185)	(1,456,222)	(2,517,351)	(50,000)	(4,023,573)	-25.27%
Travel	(297,192)	(87,263)	(72,000)	(456,455)	(596,705)	(136,963)	(75,000)	(808,668)	77.16%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(1,246,234)	(720,133)	(13,000)	(1,979,367)	(1,108,063)	(551,336)	(100,000)	(1,759,399)	-11.11%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(10,455,184)	(2,696,873)	(16,500)	(13,168,557)	(10,880,352)	(7,088,870)	(25,000)	(17,994,222)	36.65%
Scholarships	(74,750)	(1,775,024)	(508,797)	(2,358,571)	(96,250)	3,311,876	0	3,215,626	-236.34%
Contingencies	(25,878,469)	(1,099,322)	(30,675)	(27,008,466)	(6,270,227)	(39,183)	(63,000)	(6,372,410)	-76.41%
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	(354,667)	(65,390)	(420,057)	0	(584,528)	0	(584,528)	39.15%
Subtotal Non-Personnel	*(39,556,668)*	*(10,371,628)*	*(847,362)*	*(50,775,658)*	*(20,407,819)*	*(7,606,355)*	*(313,000)*	*(28,327,174)*	*-44.21%*
Total Direct Expenses	**(75,526,139)**	**(14,543,633)**	**(1,760,952)**	**(91,830,724)**	**(51,439,535)**	**(11,395,930)**	**(2,640,005)**	**(65,475,470)**	**-28.70%**
Contras & Transfers:									
Contras & Recoveries	106,779	369,442	0	476,221	100,000	301,442	0	401,442	-15.70%
Net Transfers	(2,059,738)	4,814,051	140,859	2,895,172	(3,002,599)	1,919,575	0	(1,083,024)	-137.41%
Total Contras & Transfers	**(1,952,959)**	**5,183,493**	**140,859**	**3,371,393**	**(2,902,599)**	**2,221,017**	**0**	**(681,582)**	**-120.22%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(72,001,790)**	**(2,000)**	**0**	**(72,003,790)**	**(56,337,283)**	**0**	**0**	**(56,337,283)**	**21.76%**
Support Unit Allocations	54,134,730	0	0	54,134,730	55,488,981	0	0	55,488,981	2.50%
Margin (Change in Fund Balance) After Support Unit Allocations	**(17,867,060)**	**(2,000)**	**0**	**(17,869,060)**	**(848,302)**	**0**	**0**	**(848,302)**	**95.25%**
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	17,867,060	0	0	17,867,060	3,048,302	0	0	3,048,302	-82.94%
Total Model Allocations	**17,867,060**	**0**	**0**	**17,867,060**	**3,048,302**	**0**	**0**	**3,048,302**	**-82.94%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**(2,000)**	**0**	**(2,000)**	**2,200,000**	**0**	**0**	**2,200,000**	**110100.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(2,200,000)	0	0	(2,200,000)	0.00%
Margin (Change in Fund Balance)	**0**	**(2,000)**	**0**	**(2,000)**	**0**	**0**	**0**	**0**	**100.00%**

CL002 - PROVOST
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	294,739	0	0	294,739	(12,284,008)	0	0	(12,284,008)	-4267.76%
Direct Tuition	268,943	2,660,500	0	2,929,443	268,943	2,800,000	0	3,068,943	4.76%
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	268,943	2,660,500	0	2,929,443	268,943	2,800,000	0	3,068,943	4.76%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	85,500	0	0	85,500	0	0	0	0	-100.00%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	1,000,000	0	0	1,000,000	1,700,000	0	0	1,700,000	70.00%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	50,000	0	50,000	0.00%
Grants, Contracts & Gifts	0	0	917,000	917,000	500,000	0	2,500,000	3,000,000	227.15%
Sales, Services & Other	1,140	0	0	1,140	0	2,400,000	63,000	2,463,000	215952.63%
Total Revenue	**1,650,322**	**2,660,500**	**917,000**	**5,227,822**	**(9,815,065)**	**5,250,000**	**2,563,000**	**(2,002,065)**	**-138.30%**
Direct Expenses:									
Salaries and Wages	(9,356,538)	(539,000)	(600,000)	(10,495,538)	(3,729,703)	(1,240,000)	(1,750,000)	(6,719,703)	-35.98%
Fringe Benefits	(3,803,415)	(150,000)	(136,825)	(4,090,240)	(1,235,250)	(285,000)	(500,000)	(2,020,250)	-50.61%
Subtotal Personnel	*(13,159,953)*	*(689,000)*	*(736,825)*	*(14,585,778)*	*(4,964,953)*	*(1,525,000)*	*(2,250,000)*	*(8,739,953)*	*-40.08%*
Services	(426,738)	(800,000)	(50,000)	(1,276,738)	(436,056)	(1,312,000)	(50,000)	(1,798,056)	40.83%
Travel	(117,425)	(35,000)	(65,000)	(217,425)	(125,000)	(100,000)	(75,000)	(300,000)	37.98%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(714,102)	(125,730)	(11,000)	(850,832)	(658,102)	(357,120)	(100,000)	(1,115,222)	31.07%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(506,000)	(10,000)	(11,500)	(527,500)	(545,000)	(225,000)	(25,000)	(795,000)	50.71%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(22,999,257)	(1,057,890)	(30,675)	(24,087,822)	(5,850,562)	0	(63,000)	(5,913,562)	-75.45%
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	(12,000)	(12,000)	0	0	0	0	-100.00%
Subtotal Non-Personnel	*(24,763,522)*	*(2,028,620)*	*(180,175)*	*(26,972,317)*	*(7,614,720)*	*(1,994,120)*	*(313,000)*	*(9,921,840)*	*-63.21%*
Total Direct Expenses	**(37,923,475)**	**(2,717,620)**	**(917,000)**	**(41,558,095)**	**(12,579,673)**	**(3,519,120)**	**(2,563,000)**	**(18,661,793)**	**-55.09%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	(2,026,983)	57,120	0	(1,969,863)	(2,292,772)	(1,730,880)	0	(4,023,652)	-104.26%
Total Contras & Transfers	**(2,026,983)**	**57,120**	**0**	**(1,969,863)**	**(2,292,772)**	**(1,730,880)**	**0**	**(4,023,652)**	**-104.26%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(38,300,136)**	**0**	**0**	**(38,300,136)**	**(24,687,510)**	**0**	**0**	**(24,687,510)**	**35.54%**
Support Unit Allocations	21,724,312	0	0	21,724,312	24,571,408	0	0	24,571,408	13.11%
Margin (Change in Fund Balance) After Support Unit Allocations	**(16,575,824)**	**0**	**0**	**(16,575,824)**	**(116,102)**	**0**	**0**	**(116,102)**	**99.30%**
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	16,575,824	0	0	16,575,824	1,566,102	0	0	1,566,102	-90.55%
Total Model Allocations	**16,575,824**	**0**	**0**	**16,575,824**	**1,566,102**	**0**	**0**	**1,566,102**	**-90.55%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**1,450,000**	**0**	**0**	**1,450,000**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(1,450,000)	0	0	(1,450,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL020 - EVENING & NON-DEGREE PROGRAMS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	53,221	0	0	53,221	0	0	0	0	-100.00%
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	2,362,524	0	2,362,524	0	0	0	0	-100.00%
Total Revenue	**53,221**	**2,362,524**	**0**	**2,415,745**	**0**	**0**	**0**	**0**	**-100.00%**
Direct Expenses:									
Salaries and Wages	(1,168,771)	(770,000)	0	(1,938,771)	0	0	0	0	-100.00%
Fringe Benefits	(258,972)	(277,000)	0	(535,972)	0	0	0	0	-100.00%
Subtotal Personnel	*(1,427,743)*	*(1,047,000)*	*0*	*(2,474,743)*	*0*	*0*	*0*	*0*	*-100.00%*
Services	(70,000)	(765,000)	0	(835,000)	0	0	0	0	-100.00%
Travel	(25,000)	(25,000)	0	(50,000)	0	0	0	0	-100.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(25,000)	(400,000)	0	(425,000)	0	0	0	0	-100.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(60,000)	(442,000)	0	(502,000)	0	0	0	0	-100.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(190,919)	0	0	(190,919)	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	*(370,919)*	*(1,632,000)*	*0*	*(2,002,919)*	*0*	*0*	*0*	*0*	*-100.00%*
Total Direct Expenses	**(1,798,662)**	**(2,679,000)**	**0**	**(4,477,662)**	**0**	**0**	**0**	**0**	**-100.00%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	316,476	0	316,476	0	0	0	0	-100.00%
Total Contras & Transfers	**0**	**316,476**	**0**	**316,476**	**0**	**0**	**0**	**0**	**-100.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(1,745,441)**	**0**	**0**	**(1,745,441)**	**0**	**0**	**0**	**0**	**100.00%**
Support Unit Allocations	1,714,277	0	0	1,714,277	0	0	0	0	-100.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**(31,164)**	**0**	**0**	**(31,164)**	**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%
Net Funding From / (To) Other Academic Units	0	0	0	0	0	0	0	0	0.00%
Strategic Initiative Funding	31,164	0	0	31,164	0	0	0	0	-100.00%
Total Model Allocations	**31,164**	**0**	**0**	**31,164**	**0**	**0**	**0**	**0**	**-100.00%**
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%**

CL023 - FACULTY AFFAIRS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	0	0	0	0	3,340,022	0	0	3,340,022	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**	**3,340,022**	**0**	**0**	**3,340,022**	**0.00%**
Direct Expenses:									
Salaries and Wages	0	0	0	0	(2,249,628)	0	0	(2,249,628)	0.00%
Fringe Benefits	0	0	0	0	(878,574)	0	0	(878,574)	0.00%
Subtotal Personnel	*0*	*0*	*0*	*0*	*(3,128,202)*	*0*	*0*	*(3,128,202)*	*0.00%*
Services	0	0	0	0	(108,993)	0	0	(108,993)	0.00%
Travel	0	0	0	0	(60,000)	0	0	(60,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	(52,523)	0	0	(52,523)	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	0	0	0	(15,000)	0	0	(15,000)	0.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	0	0	0	(4,100)	0	0	(4,100)	0.00%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*0*	*0*	*0*	*0*	*(240,616)*	*0*	*0*	*(240,616)*	*0.00%*
Total Direct Expenses	**0**	**0**	**0**	**0**	**(3,368,818)**	**0**	**0**	**(3,368,818)**	**0.00%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	0	0	0	28,796	0	0	28,796	0.00%
Total Contras & Transfers	**0**	**0**	**0**	**0**	**28,796**	**0**	**0**	**28,796**	**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%**

CL029 - UNIVERSITY LIBRARIES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	265,940	0	0	265,940	280,381	0	0	280,381	5.43%
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	355,745	22,408	248,204	626,357	440,745	22,408	47,116	510,269	-18.53%
Sales, Services & Other	63,614	257,032	0	320,646	62,614	251,110	0	313,724	-2.16%
Total Revenue	**685,299**	**279,440**	**248,204**	**1,212,943**	**783,740**	**273,518**	**47,116**	**1,104,374**	**-8.95%**
Direct Expenses:									
Salaries and Wages	(9,216,880)	(118,390)	(117,410)	(9,452,680)	(10,138,120)	(120,346)	(38,619)	(10,297,085)	8.93%
Fringe Benefits	(3,566,865)	(7,235)	(24,466)	(3,598,566)	(3,718,233)	(13,659)	(8,497)	(3,740,389)	3.94%
Subtotal Personnel	*(12,783,745)*	*(125,625)*	*(141,876)*	*(13,051,246)*	*(13,856,353)*	*(134,005)*	*(47,116)*	*(14,037,474)*	*7.56%*
Services	(806,751)	(793,883)	(21,000)	(1,621,634)	(513,423)	(82,892)	0	(596,315)	-63.23%
Travel	(34,767)	(9,763)	(7,000)	(51,530)	(94,605)	(9,763)	0	(104,368)	102.54%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(193,088)	(44,378)	(2,000)	(239,466)	(223,413)	(44,116)	0	(267,529)	11.72%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(9,764,709)	(104,732)	(5,000)	(9,874,441)	(10,180,525)	(103,932)	0	(10,284,457)	4.15%
Scholarships	0	(4,524)	(17,938)	(22,462)	0	(4,524)	0	(4,524)	-79.86%
Contingencies	(1,505,806)	(41,432)	0	(1,547,238)	(31,126)	(39,183)	0	(70,309)	-95.46%
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	0	0	-100.00%
Subtotal Non-Personnel	*(12,305,121)*	*(998,712)*	*(106,328)*	*(13,410,161)*	*(11,043,092)*	*(284,410)*	*0*	*(11,327,502)*	*-15.53%*
Total Direct Expenses	**(25,088,866)**	**(1,124,337)**	**(248,204)**	**(26,461,407)**	**(24,899,445)**	**(418,415)**	**(47,116)**	**(25,364,976)**	**-4.14%**
Contras & Transfers:									
Contras & Recoveries	100,000	1,442	0	101,442	100,000	1,442	0	101,442	0.00%
Net Transfers	792,616	843,455	0	1,636,071	10,024	143,455	0	153,479	-90.62%
Total Contras & Transfers	**892,616**	**844,897**	**0**	**1,737,513**	**110,024**	**144,897**	**0**	**254,921**	**-85.33%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(23,510,951)**	**0**	**0**	**(23,510,951)**	**(24,005,681)**	**0**	**0**	**(24,005,681)**	**-2.10%**
Support Unit Allocations	22,897,294	0	0	22,897,294	23,763,234	0	0	23,763,234	3.78%
Margin (Change in Fund Balance) After Support Unit Allocations	**(613,657)**	**0**	**0**	**(613,657)**	**(242,447)**	**0**	**0**	**(242,447)**	**60.49%**
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	613,657	0	0	613,657	842,447	0	0	842,447	37.28%
Total Model Allocations	**613,657**	**0**	**0**	**613,657**	**842,447**	**0**	**0**	**842,447**	**37.28%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**600,000**	**0**	**0**	**600,000**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(600,000)	0	0	(600,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL045 - GRADUATE SCHOOL
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	49,388	0	0	49,388	46,398	0	0	46,398	-6.05%
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	350,000	350,000	0	0	0	0	-100.00%
Sales, Services & Other	0	0	0	0	0	0	0	0	0.00%
Total Revenue	**49,388**	**0**	**350,000**	**399,388**	**46,398**	**0**	**0**	**46,398**	**-88.38%**
Direct Expenses:									
Salaries and Wages	(1,648,669)	0	0	(1,648,669)	(1,877,211)	0	0	(1,877,211)	13.86%
Fringe Benefits	(731,409)	0	0	(731,409)	(662,552)	0	0	(662,552)	-9.41%
Subtotal Personnel	*(2,380,078)*	*0*	*0*	*(2,380,078)*	*(2,539,763)*	*0*	*0*	*(2,539,763)*	*6.71%*
Services	(24,700)	0	0	(24,700)	(27,750)	0	0	(27,750)	12.35%
Travel	0	0	0	0	(170,000)	0	0	(170,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(1,337)	0	0	(1,337)	(33,600)	0	0	(33,600)	2413.09%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(24,100)	(1,850,000)	0	(1,874,100)	(19,000)	(6,500,000)	0	(6,519,000)	247.85%
Scholarships	0	0	(490,859)	(490,859)	(36,500)	4,650,000	0	4,613,500	-1039.88%
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	*(50,137)*	*(1,850,000)*	*(490,859)*	*(2,390,996)*	*(286,850)*	*(1,850,000)*	*0*	*(2,136,850)*	*-10.63%*
Total Direct Expenses	**(2,430,215)**	**(1,850,000)**	**(490,859)**	**(4,771,074)**	**(2,826,613)**	**(1,850,000)**	**0**	**(4,676,613)**	**-1.98%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	(600,000)	1,850,000	140,859	1,390,859	(250,000)	1,850,000	0	1,600,000	15.04%
Total Contras & Transfers	**(600,000)**	**1,850,000**	**140,859**	**1,390,859**	**(250,000)**	**1,850,000**	**0**	**1,600,000**	**15.04%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(2,980,827)**	**0**	**0**	**(2,980,827)**	**(3,030,215)**	**0**	**0**	**(3,030,215)**	**-1.66%**
Support Unit Allocations	2,455,692	0	0	2,455,692	2,505,080	0	0	2,505,080	2.01%
Margin (Change in Fund Balance) After Support Unit Allocations	**(525,135)**	**0**	**0**	**(525,135)**	**(525,135)**	**0**	**0**	**(525,135)**	**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	525,135	0	0	525,135	525,135	0	0	525,135	0.00%
Total Model Allocations	**525,135**	**0**	**0**	**525,135**	**525,135**	**0**	**0**	**525,135**	**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%**

CL048 - UNIVERSITY PRESS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	21,275	0	0	21,275	18,900	0	0	18,900	-11.16%
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	1,135,676	0	1,135,676	0	1,213,495	0	1,213,495	6.85%
Total Revenue	**21,275**	**1,135,676**	**0**	**1,156,951**	**18,900**	**1,213,495**	**0**	**1,232,395**	**6.52%**
Direct Expenses:									
Salaries and Wages	(378,627)	(403,565)	0	(782,192)	(377,781)	(471,626)	0	(849,407)	8.59%
Fringe Benefits	(144,655)	(169,395)	0	(314,050)	(164,401)	(151,694)	0	(316,095)	0.65%
Subtotal Personnel	*(523,282)*	*(572,960)*	*0*	*(1,096,242)*	*(542,182)*	*(623,320)*	*0*	*(1,165,502)*	*6.32%*
Services	0	(462,074)	0	(462,074)	0	(255,209)	0	(255,209)	-44.77%
Travel	0	(13,000)	0	(13,000)	0	(17,200)	0	(17,200)	32.31%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	0	(10,200)	0	(10,200)	0	(14,500)	0	(14,500)	42.16%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	(23,775)	0	(23,775)	0	(18,738)	0	(18,738)	-21.19%
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	(354,667)	0	(354,667)	0	(584,528)	0	(584,528)	64.81%
Subtotal Non-Personnel	*0*	*(863,716)*	*0*	*(863,716)*	*0*	*(890,175)*	*0*	*(890,175)*	*3.06%*
Total Direct Expenses	**(523,282)**	**(1,436,676)**	**0**	**(1,959,958)**	**(542,182)**	**(1,513,495)**	**0**	**(2,055,677)**	**4.88%**
Contras & Transfers:									
Contras & Recoveries	0	1,000	0	1,000	0	0	0	0	-100.00%
Net Transfers	60,000	300,000	0	360,000	60,000	300,000	0	360,000	0.00%
Total Contras & Transfers	**60,000**	**301,000**	**0**	**361,000**	**60,000**	**300,000**	**0**	**360,000**	**-0.28%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(442,007)**	**0**	**0**	**(442,007)**	**(463,282)**	**0**	**0**	**(463,282)**	**-4.81%**
Support Unit Allocations	413,616	0	0	413,616	434,891	0	0	434,891	5.14%
Margin (Change in Fund Balance) After Support Unit Allocations	**(28,391)**	**0**	**0**	**(28,391)**	**(28,391)**	**0**	**0**	**(28,391)**	**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	28,391	0	0	28,391	28,391	0	0	28,391	0.00%
Total Model Allocations	**28,391**	**0**	**0**	**28,391**	**28,391**	**0**	**0**	**28,391**	**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%**

CL056 - INSTITUTIONAL ASSMNT - COMPL
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	27,216	0	0	27,216	27,833	0	0	27,833	2.27%
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	**27,216**	**0**	**0**	**27,216**	**27,833**	**0**	**0**	**27,833**	**2.27%**
Direct Expenses:									
Salaries and Wages	(1,495,022)	0	0	(1,495,022)	(1,462,833)	0	0	(1,462,833)	-2.15%
Fringe Benefits	(458,573)	0	0	(458,573)	(535,290)	0	0	(535,290)	16.73%
Subtotal Personnel	*(1,953,595)*	*0*	*0*	*(1,953,595)*	*(1,998,123)*	*0*	*0*	*(1,998,123)*	*2.28%*
Services	(110,000)	0	0	(110,000)	(110,000)	0	0	(110,000)	0.00%
Travel	(30,000)	0	0	(30,000)	(30,000)	0	0	(30,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(50,000)	0	0	(50,000)	(50,000)	0	0	(50,000)	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(30,000)	0	0	(30,000)	(30,000)	0	0	(30,000)	0.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(16,695)	0	0	(16,695)	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	*(236,695)*	*0*	*0*	*(236,695)*	*(220,000)*	*0*	*0*	*(220,000)*	*-7.05%*
Total Direct Expenses	**(2,190,290)**	**0**	**0**	**(2,190,290)**	**(2,218,123)**	**0**	**0**	**(2,218,123)**	**1.27%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	0	0	0	0	0	0	0	0.00%
Total Contras & Transfers	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(2,163,074)**	**0**	**0**	**(2,163,074)**	**(2,190,290)**	**0**	**0**	**(2,190,290)**	**-1.26%**
Support Unit Allocations	2,142,393	0	0	2,142,393	2,169,609	0	0	2,169,609	1.27%
Margin (Change in Fund Balance) After Support Unit Allocations	**(20,681)**	**0**	**0**	**(20,681)**	**(20,681)**	**0**	**0**	**(20,681)**	**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	20,681	0	0	20,681	20,681	0	0	20,681	0.00%
Total Model Allocations	**20,681**	**0**	**0**	**20,681**	**20,681**	**0**	**0**	**20,681**	**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%**

CL057 - DISTRIBUTED LEARNING
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	9,611	0	0	9,611	0	0	0	0	-100.00%
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	2,000	0	2,000	0	0	0	0	-100.00%
Total Revenue	**9,611**	**2,000**	**0**	**11,611**	**0**	**0**	**0**	**0**	**-100.00%**
Direct Expenses:									
Salaries and Wages	(430,498)	0	0	(430,498)	0	0	0	0	-100.00%
Fringe Benefits	(216,873)	0	0	(216,873)	0	0	0	0	-100.00%
Subtotal Personnel	*(647,371)*	*0*	*0*	*(647,371)*	*0*	*0*	*0*	*0*	*-100.00%*
Services	(60,000)	(4,000)	0	(64,000)	0	0	0	0	-100.00%
Travel	(12,500)	0	0	(12,500)	0	0	0	0	-100.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(70,000)	0	0	(70,000)	0	0	0	0	-100.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(24,750)	0	0	(24,750)	0	0	0	0	-100.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(30,121)	0	0	(30,121)	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	*(197,371)*	*(4,000)*	*0*	*(201,371)*	*0*	*0*	*0*	*0*	*-100.00%*
Total Direct Expenses	**(844,742)**	**(4,000)**	**0**	**(848,742)**	**0**	**0**	**0**	**0**	**-100.00%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	0	0	0	0	0	0	0	0.00%
Total Contras & Transfers	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(835,131)**	**(2,000)**	**0**	**(837,131)**	**0**	**0**	**0**	**0**	**100.00%**
Support Unit Allocations	828,469	0	0	828,469	0	0	0	0	-100.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**(6,662)**	**(2,000)**	**0**	**(8,662)**	**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%
Net Funding From / (To) Other Academic Units	0	0	0	0	0	0	0	0	0.00%
Strategic Initiative Funding	6,662	0	0	6,662	0	0	0	0	-100.00%
Total Model Allocations	**6,662**	**0**	**0**	**6,662**	**0**	**0**	**0**	**0**	**-100.00%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**(2,000)**	**0**	**(2,000)**	**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**	**(2,000)**	**0**	**(2,000)**	**0**	**0**	**0**	**0**	**100.00%**

CL058 - KOGER CENTER
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	27,687	0	0	27,687	239,107	0	0	239,107	763.61%
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	104,889	104,889	0	0	29,889	29,889	-71.50%
Sales, Services & Other	0	1,938,000	0	1,938,000	0	1,938,000	0	1,938,000	0.00%
Total Revenue	**27,687**	**1,938,000**	**104,889**	**2,070,576**	**239,107**	**1,938,000**	**29,889**	**2,206,996**	**6.59%**
Direct Expenses:									
Salaries and Wages	(1,027,043)	(1,010,500)	(26,400)	(2,063,943)	(1,234,495)	(939,250)	(21,400)	(2,195,145)	6.36%
Fringe Benefits	(447,182)	(250,000)	(8,489)	(705,671)	(504,920)	(265,000)	(8,489)	(778,409)	10.31%
Subtotal Personnel	*(1,474,225)*	*(1,260,500)*	*(34,889)*	*(2,769,614)*	*(1,739,415)*	*(1,204,250)*	*(29,889)*	*(2,973,554)*	*7.36%*
Services	(31,350)	(451,000)	(70,000)	(552,350)	(14,100)	(602,000)	0	(616,100)	11.54%
Travel	0	(2,000)	0	(2,000)	(1,000)	(5,000)	0	(6,000)	200.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(12,300)	(133,300)	0	(145,600)	(9,125)	(126,550)	0	(135,675)	-6.82%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(1,800)	(246,700)	0	(248,500)	(1,800)	(223,600)	0	(225,400)	-9.30%
Scholarships	0	(500)	0	(500)	0	(600)	0	(600)	20.00%
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	*(45,450)*	*(833,500)*	*(70,000)*	*(948,950)*	*(26,025)*	*(957,750)*	*0*	*(983,775)*	*3.67%*
Total Direct Expenses	**(1,519,675)**	**(2,094,000)**	**(104,889)**	**(3,718,564)**	**(1,765,440)**	**(2,162,000)**	**(29,889)**	**(3,957,329)**	**6.42%**
Contras & Transfers:									
Contras & Recoveries	0	250,000	0	250,000	0	300,000	0	300,000	20.00%
Net Transfers	491,487	(94,000)	0	397,487	498,145	(76,000)	0	422,145	6.20%
Total Contras & Transfers	**491,487**	**156,000**	**0**	**647,487**	**498,145**	**224,000**	**0**	**722,145**	**11.53%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(1,000,501)**	**0**	**0**	**(1,000,501)**	**(1,028,188)**	**0**	**0**	**(1,028,188)**	**-2.77%**
Support Unit Allocations	979,328	0	0	979,328	1,007,015	0	0	1,007,015	2.83%
Margin (Change in Fund Balance) After Support Unit Allocations	**(21,173)**	**0**	**0**	**(21,173)**	**(21,173)**	**0**	**0**	**(21,173)**	**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	21,173	0	0	21,173	21,173	0	0	21,173	0.00%
Total Model Allocations	**21,173**	**0**	**0**	**21,173**	**21,173**	**0**	**0**	**21,173**	**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%**

CL062 - FACULTY SENATE
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	3,548	0	0	3,548	2,021	0	0	2,021	-43.05%
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	**3,548**	**0**	**0**	**3,548**	**2,021**	**0**	**0**	**2,021**	**-43.05%**
Direct Expenses:									
Salaries and Wages	(91,359)	0	0	(91,359)	(94,021)	0	0	(94,021)	2.91%
Fringe Benefits	(40,336)	0	0	(40,336)	(39,445)	0	0	(39,445)	-2.21%
Subtotal Personnel	*(131,695)*	*0*	*0*	*(131,695)*	*(133,466)*	*0*	*0*	*(133,466)*	*1.34%*
Services	(4,500)	0	0	(4,500)	(4,500)	0	0	(4,500)	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	(2,000)	0	0	(2,000)	(2,000)	0	0	(2,000)	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(750)	0	0	(750)	(1,000)	0	0	(1,000)	33.33%
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	*(7,250)*	*0*	*0*	*(7,250)*	*(7,500)*	*0*	*0*	*(7,500)*	*3.45%*
Total Direct Expenses	**(138,945)**	**0**	**0**	**(138,945)**	**(140,966)**	**0**	**0**	**(140,966)**	**1.45%**
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	**(135,397)**	**0**	**0**	**(135,397)**	**(138,945)**	**0**	**0**	**(138,945)**	**-2.62%**
Support Unit Allocations	135,397	0	0	135,397	138,945	0	0	138,945	2.62%
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%**

CL072 - INTERNATIONAL PROGRAMS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	54,847	0	0	54,847	158,395	0	0	158,395	188.79%
Direct Tuition	1,700,000	0	0	1,700,000	1,850,000	0	0	1,850,000	8.82%
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	1,700,000	0	0	1,700,000	1,850,000	0	0	1,850,000	8.82%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	637,945	0	0	637,945	670,500	6,500	0	677,000	6.12%
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	556,949	980,000	0	1,536,949	683,000	493,400	0	1,176,400	-23.46%
Total Revenue	**2,949,741**	**980,000**	**0**	**3,929,741**	**3,361,895**	**499,900**	**0**	**3,861,795**	**-1.73%**
Direct Expenses:									
Salaries and Wages	(1,117,453)	(352,020)	0	(1,469,473)	(1,571,809)	(228,000)	0	(1,799,809)	22.48%
Fringe Benefits	(370,331)	(124,900)	0	(495,231)	(557,450)	(75,000)	0	(632,450)	27.71%
Subtotal Personnel	*(1,487,784)*	*(476,920)*	*0*	*(1,964,704)*	*(2,129,259)*	*(303,000)*	*0*	*(2,432,259)*	*23.80%*
Services	(70,800)	(362,389)	0	(433,189)	(241,400)	(265,250)	0	(506,650)	16.96%
Travel	(77,500)	(2,500)	0	(80,000)	(116,100)	(5,000)	0	(121,100)	51.38%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(178,407)	(6,525)	0	(184,932)	(79,300)	(9,050)	0	(88,350)	-52.23%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(43,075)	(19,666)	0	(62,741)	(88,027)	(17,600)	0	(105,627)	68.35%
Scholarships	(74,750)	(1,770,000)	0	(1,844,750)	(59,750)	(1,333,000)	0	(1,392,750)	-24.50%
Contingencies	(1,135,671)	0	0	(1,135,671)	(384,439)	0	0	(384,439)	-66.15%
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	*(1,580,203)*	*(2,161,080)*	*0*	*(3,741,283)*	*(969,016)*	*(1,629,900)*	*0*	*(2,598,916)*	*-30.53%*
Total Direct Expenses	**(3,067,987)**	**(2,638,000)**	**0**	**(5,705,987)**	**(3,098,275)**	**(1,932,900)**	**0**	**(5,031,175)**	**-11.83%**
Contras & Transfers:									
Contras & Recoveries	6,779	117,000	0	123,779	0	0	0	0	-100.00%
Net Transfers	(776,858)	1,541,000	0	764,142	(1,056,792)	1,433,000	0	376,208	-50.77%
Total Contras & Transfers	**(770,079)**	**1,658,000**	**0**	**887,921**	**(1,056,792)**	**1,433,000**	**0**	**376,208**	**-57.63%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(888,325)**	**0**	**0**	**(888,325)**	**(793,172)**	**0**	**0**	**(793,172)**	**10.71%**
Support Unit Allocations	843,952	0	0	843,952	898,799	0	0	898,799	6.50%
Margin (Change in Fund Balance) After Support Unit Allocations	**(44,373)**	**0**	**0**	**(44,373)**	**105,627**	**0**	**0**	**105,627**	**338.04%**
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	44,373	0	0	44,373	44,373	0	0	44,373	0.00%
Total Model Allocations	**44,373**	**0**	**0**	**44,373**	**44,373**	**0**	**0**	**44,373**	**0.00%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**150,000**	**0**	**0**	**150,000**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(150,000)	0	0	(150,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

EXECUTIVE AFFAIRS
Support Units Summary
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	225,183	0	0	225,183	8,317,891	0	0	8,317,891	3593.84%
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	2,500,444	0	0	2,500,444	0.00%
Indirect Cost Recovery (IDC) Revenue	0	59,075	0	59,075	0	5,000	0	5,000	-91.54%
Grants, Contracts & Gifts	0	0	717,421	717,421	0	0	665,000	665,000	-7.31%
Sales, Services & Other	125,000	33,620	0	158,620	125,000	44,152	0	169,152	6.64%
Total Revenue	**350,183**	**92,695**	**717,421**	**1,160,299**	**10,943,335**	**49,152**	**665,000**	**11,657,487**	**904.70%**
Direct Expenses:									
Salaries and Wages	(7,767,147)	(1,120,823)	(242,333)	(9,130,303)	(8,778,355)	(901,290)	(417,044)	(10,096,689)	10.58%
Fringe Benefits	(2,485,895)	(305,000)	(70,944)	(2,861,839)	(2,681,261)	(353,305)	(143,956)	(3,178,522)	11.07%
Subtotal Personnel	*(10,253,042)*	*(1,425,823)*	*(313,277)*	*(11,992,142)*	*(11,459,616)*	*(1,254,595)*	*(561,000)*	*(13,275,211)*	*10.70%*
Services	(1,145,885)	(205,100)	(131,198)	(1,482,183)	(1,289,409)	(129,250)	(6,200)	(1,424,859)	-3.87%
Travel	(186,029)	(86,000)	(12,291)	(284,320)	(205,450)	(37,707)	(25,000)	(268,157)	-5.68%
Utilities	0	(9,162)	0	(9,162)	0	0	0	0	-100.00%
Supplies	(261,202)	(72,710)	(4,085)	(337,997)	(238,692)	(56,400)	(3,000)	(298,092)	-11.81%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(125,945)	(185,700)	(58,778)	(370,423)	(160,175)	(225,000)	(21,000)	(406,175)	9.65%
Scholarships	(1,200)	(6,000)	(10,000)	(17,200)	(21,000)	0	0	(21,000)	22.09%
Contingencies	(42,892,230)	(10,285)	0	(42,902,515)	(43,432,943)	(10,285)	0	(43,443,228)	1.26%
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	(26,000)	(187,792)	(213,792)	(6,000)	0	(48,800)	(54,800)	-74.37%
Subtotal Non-Personnel	*(44,612,491)*	*(600,957)*	*(404,144)*	*(45,617,592)*	*(45,353,669)*	*(458,642)*	*(104,000)*	*(45,916,311)*	*0.65%*
Total Direct Expenses	**(54,865,533)**	**(2,026,780)**	**(717,421)**	**(57,609,734)**	**(56,813,285)**	**(1,713,237)**	**(665,000)**	**(59,191,522)**	**2.75%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	(846,983)	1,934,085	0	1,087,102	(24,434,319)	1,664,085	0	(22,770,234)	-2194.58%
Total Contras & Transfers	**(846,983)**	**1,934,085**	**0**	**1,087,102**	**(24,434,319)**	**1,664,085**	**0**	**(22,770,234)**	**-2194.58%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(55,362,333)**	**0**	**0**	**(55,362,333)**	**(70,304,268)**	**0**	**0**	**(70,304,268)**	**-26.99%**
Support Unit Allocations	55,362,333	0	0	55,362,333	55,873,515	0	0	55,873,515	0.92%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**(14,430,753)**	**0**	**0**	**(14,430,753)**	**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	21,394,166	0	0	21,394,166	0.00%
Total Model Allocations	**0**	**0**	**0**	**0**	**21,394,166**	**0**	**0**	**21,394,166**	**0.00%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**6,963,413**	**0**	**0**	**6,963,413**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(6,963,413)	0	0	(6,963,413)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL001 - PRESIDENT
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	44,601	0	0	44,601	(239,478)	0	0	(239,478)	-636.93%
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	**44,601**	**0**	**0**	**44,601**	**(239,478)**	**0**	**0**	**(239,478)**	**-636.93%**
Direct Expenses:									
Salaries and Wages	(2,121,225)	0	0	(2,121,225)	(1,961,859)	0	0	(1,961,859)	-7.51%
Fringe Benefits	(628,492)	0	0	(628,492)	(548,380)	0	0	(548,380)	-12.75%
Subtotal Personnel	*(2,749,717)*	*0*	*0*	*(2,749,717)*	*(2,510,239)*	*0*	*0*	*(2,510,239)*	*-8.71%*
Services	(519,502)	(10,000)	0	(529,502)	(519,502)	(10,000)	0	(529,502)	0.00%
Travel	(80,850)	0	0	(80,850)	(80,850)	0	0	(80,850)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(112,750)	(39,800)	0	(152,550)	(112,750)	(39,800)	0	(152,550)	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(12,900)	(4,000)	0	(16,900)	(12,900)	(4,000)	0	(16,900)	0.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	0	0	0	0	0	0	0	0.00%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*(726,002)*	*(53,800)*	*0*	*(779,802)*	*(726,002)*	*(53,800)*	*0*	*(779,802)*	*0.00%*
Total Direct Expenses	**(3,475,719)**	**(53,800)**	**0**	**(3,529,519)**	**(3,236,241)**	**(53,800)**	**0**	**(3,290,041)**	**-6.78%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	53,800	0	53,800	0	53,800	0	53,800	0.00%
Total Contras & Transfers	**0**	**53,800**	**0**	**53,800**	**0**	**53,800**	**0**	**53,800**	**0.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(3,431,118)**	**0**	**0**	**(3,431,118)**	**(3,475,719)**	**0**	**0**	**(3,475,719)**	**-1.30%**
Support Unit Allocations	3,431,118	0	0	3,431,118	3,475,719	0	0	3,475,719	1.30%
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%**

CL005 - OFFICE OF CIVIL RIGHTS AND IX
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	4,731	0	0	4,731	333,257	0	0	333,257	6944.12%
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	**4,731**	**0**	**0**	**4,731**	**333,257**	**0**	**0**	**333,257**	**6944.12%**
Direct Expenses:									
Salaries and Wages	(1,014,036)	0	0	(1,014,036)	(1,473,050)	0	0	(1,473,050)	45.27%
Fringe Benefits	(320,595)	0	0	(320,595)	(503,496)	0	0	(503,496)	57.05%
Subtotal Personnel	*(1,334,631)*	*0*	*0*	*(1,334,631)*	*(1,976,546)*	*0*	*0*	*(1,976,546)*	*48.10%*
Services	(104,130)	0	0	(104,130)	(212,000)	0	0	(212,000)	103.59%
Travel	(7,579)	0	0	(7,579)	(17,000)	0	0	(17,000)	124.30%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(79,200)	0	0	(79,200)	(24,665)	0	0	(24,665)	-68.86%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(21,000)	0	0	(21,000)	(26,500)	0	0	(26,500)	26.19%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(376,914)	0	0	(376,914)	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	*(588,823)*	*0*	*0*	*(588,823)*	*(280,165)*	*0*	*0*	*(280,165)*	*-52.42%*
Total Direct Expenses	**(1,923,454)**	**0**	**0**	**(1,923,454)**	**(2,256,711)**	**0**	**0**	**(2,256,711)**	**17.33%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	0	0	0	0	0	0	0	0.00%
Total Contras & Transfers	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(1,918,723)**	**0**	**0**	**(1,918,723)**	**(1,923,454)**	**0**	**0**	**(1,923,454)**	**-0.25%**
Support Unit Allocations	1,918,723	0	0	1,918,723	1,923,454	0	0	1,923,454	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%**

CL006 - LEGAL AFFAIRS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	32,508	0	0	32,508	31,272	0	0	31,272	-3.80%
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	125,000	0	0	125,000	125,000	0	0	125,000	0.00%
Total Revenue	**157,508**	**0**	**0**	**157,508**	**156,272**	**0**	**0**	**156,272**	**-0.78%**
Direct Expenses:									
Salaries and Wages	(1,182,046)	0	0	(1,182,046)	(1,213,318)	0	0	(1,213,318)	2.65%
Fringe Benefits	(416,747)	0	0	(416,747)	(416,747)	0	0	(416,747)	0.00%
Subtotal Personnel	*(1,598,793)*	*0*	*0*	*(1,598,793)*	*(1,630,065)*	*0*	*0*	*(1,630,065)*	*1.96%*
Services	(410,423)	0	0	(410,423)	(410,423)	0	0	(410,423)	0.00%
Travel	(1,000)	0	0	(1,000)	(1,000)	0	0	(1,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(6,500)	0	0	(6,500)	(6,500)	0	0	(6,500)	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(11,750)	0	0	(11,750)	(11,750)	0	0	(11,750)	0.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	(765)	0	(765)	0	(765)	0	(765)	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	*(429,673)*	*(765)*	*0*	*(430,438)*	*(429,673)*	*(765)*	*0*	*(430,438)*	*0.00%*
Total Direct Expenses	**(2,028,466)**	**(765)**	**0**	**(2,029,231)**	**(2,059,738)**	**(765)**	**0**	**(2,060,503)**	**1.54%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	765	0	765	0	765	0	765	0.00%
Total Contras & Transfers	**0**	**765**	**0**	**765**	**0**	**765**	**0**	**765**	**0.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(1,870,958)**	**0**	**0**	**(1,870,958)**	**(1,903,466)**	**0**	**0**	**(1,903,466)**	**-1.74%**
Support Unit Allocations	1,870,958	0	0	1,870,958	1,903,466	0	0	1,903,466	1.74%
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%**

CL007 - OFFICE OF ECONOMIC ENGAGEMENT
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	20,500	0	0	20,500	12,615	0	0	12,615	-38.46%
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	59,075	0	59,075	0	5,000	0	5,000	-91.54%
Grants, Contracts & Gifts	0	0	707,421	707,421	0	0	665,000	665,000	-6.00%
Sales, Services & Other	0	33,620	0	33,620	0	44,152	0	44,152	31.33%
Total Revenue	**20,500**	**92,695**	**707,421**	**820,616**	**12,615**	**49,152**	**665,000**	**726,767**	**-11.44%**
Direct Expenses:									
Salaries and Wages	(20,500)	(1,028,323)	(242,333)	(1,291,156)	(12,615)	(901,290)	(417,044)	(1,330,949)	3.08%
Fringe Benefits	0	(305,000)	(70,944)	(375,944)	0	(353,305)	(143,956)	(497,261)	32.27%
Subtotal Personnel	*(20,500)*	*(1,333,323)*	*(313,277)*	*(1,667,100)*	*(12,615)*	*(1,254,595)*	*(561,000)*	*(1,828,210)*	*9.66%*
Services	0	(114,100)	(131,198)	(245,298)	0	(119,250)	(6,200)	(125,450)	-48.86%
Travel	0	(66,000)	(12,291)	(78,291)	0	(37,707)	(25,000)	(62,707)	-19.91%
Utilities	0	(9,162)	0	(9,162)	0	0	0	0	-100.00%
Supplies	0	(15,110)	(4,085)	(19,195)	0	(16,600)	(3,000)	(19,600)	2.11%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	(155,000)	(58,778)	(213,778)	0	(221,000)	(21,000)	(242,000)	13.20%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(280,000)	0	0	(280,000)	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	(187,792)	(187,792)	0	0	(48,800)	(48,800)	-74.01%
Subtotal Non-Personnel	*(280,000)*	*(359,372)*	*(394,144)*	*(1,033,516)*	*0*	*(394,557)*	*(104,000)*	*(498,557)*	*-51.76%*
Total Direct Expenses	**(300,500)**	**(1,692,695)**	**(707,421)**	**(2,700,616)**	**(12,615)**	**(1,649,152)**	**(665,000)**	**(2,326,767)**	**-13.84%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	(436,819)	1,600,000	0	1,163,181	(737,319)	1,600,000	0	862,681	-25.83%
Total Contras & Transfers	**(436,819)**	**1,600,000**	**0**	**1,163,181**	**(737,319)**	**1,600,000**	**0**	**862,681**	**-25.83%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(716,819)**	**0**	**0**	**(716,819)**	**(737,319)**	**0**	**0**	**(737,319)**	**-2.86%**
Support Unit Allocations	716,819	0	0	716,819	737,319	0	0	737,319	2.86%
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%**

CL009 - BOARD OF TRUSTEES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	13,504	0	0	13,504	12,373	0	0	12,373	-8.37%
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	10,000	10,000	0	0	0	0	-100.00%
Sales, Services & Other	0	0	0	0	0	0	0	0	0.00%
Total Revenue	**13,504**	**0**	**10,000**	**23,504**	**12,373**	**0**	**0**	**12,373**	**-47.36%**
Direct Expenses:									
Salaries and Wages	(643,289)	0	0	(643,289)	(655,662)	0	0	(655,662)	1.92%
Fringe Benefits	(179,264)	0	0	(179,264)	(179,264)	0	0	(179,264)	0.00%
Subtotal Personnel	*(822,553)*	*0*	*0*	*(822,553)*	*(834,926)*	*0*	*0*	*(834,926)*	*1.50%*
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	0	0	-100.00%
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%
Subtotal Non-Personnel	*(211,018)*	*(9,520)*	*(10,000)*	*(230,538)*	*(211,018)*	*(9,520)*	*0*	*(220,538)*	*-4.34%*
Total Direct Expenses	**(1,033,571)**	**(9,520)**	**(10,000)**	**(1,053,091)**	**(1,045,944)**	**(9,520)**	**0**	**(1,055,464)**	**0.23%**
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)**	**(1,033,571)**	**0**	**0**	**(1,033,571)**	**-1.32%**
Support Unit Allocations	1,020,067	0	0	1,020,067	1,033,571	0	0	1,033,571	1.32%
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%**

CL017 - ACCESS CIVIL RIGHTS COMM ENGAG
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	58,001	0	0	58,001	29,171	0	0	29,171	-49.71%
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	**58,001**	**0**	**0**	**58,001**	**29,171**	**0**	**0**	**29,171**	**-49.71%**
Direct Expenses:									
Salaries and Wages	(580,707)	(92,500)	0	(673,207)	(1,112,671)	0	0	(1,112,671)	65.28%
Fringe Benefits	(192,419)	0	0	(192,419)	(343,000)	0	0	(343,000)	78.26%
Subtotal Personnel	*(773,126)*	*(92,500)*	*0*	*(865,626)*	*(1,455,671)*	*0*	*0*	*(1,455,671)*	*68.16%*
Services	(27,250)	(81,000)	0	(108,250)	(61,350)	0	0	(61,350)	-43.33%
Travel	(29,000)	(20,000)	0	(49,000)	(37,000)	0	0	(37,000)	-24.49%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(4,150)	(17,800)	0	(21,950)	(38,500)	0	0	(38,500)	75.40%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(31,850)	(26,700)	0	(58,550)	(62,300)	0	0	(62,300)	6.40%
Scholarships	(1,200)	(6,000)	0	(7,200)	(21,000)	0	0	(21,000)	191.67%
Contingencies	(478,253)	0	0	(478,253)	(92,343)	0	0	(92,343)	-80.69%
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	(26,000)	0	(26,000)	(6,000)	0	0	(6,000)	-76.92%
Subtotal Non-Personnel	*(571,703)*	*(177,500)*	*0*	*(749,203)*	*(318,493)*	*0*	*0*	*(318,493)*	*-57.49%*
Total Direct Expenses	**(1,344,829)**	**(270,000)**	**0**	**(1,614,829)**	**(1,774,164)**	**0**	**0**	**(1,774,164)**	**9.87%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	(410,164)	270,000	0	(140,164)	(10,000)	0	0	(10,000)	92.87%
Total Contras & Transfers	**(410,164)**	**270,000**	**0**	**(140,164)**	**(10,000)**	**0**	**0**	**(10,000)**	**92.87%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(1,696,992)**	**0**	**0**	**(1,696,992)**	**(1,754,993)**	**0**	**0**	**(1,754,993)**	**-3.42%**
Support Unit Allocations	1,696,992	0	0	1,696,992	2,040,993	0	0	2,040,993	20.27%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**286,000**	**0**	**0**	**286,000**	**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**	**286,000**	**0**	**0**	**286,000**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(286,000)	0	0	(286,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL022 - SYSTEM AFFAIRS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	1,057	0	0	1,057	4,764	0	0	4,764	350.69%
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	**1,057**	**0**	**0**	**1,057**	**4,764**	**0**	**0**	**4,764**	**350.69%**
Direct Expenses:									
Salaries and Wages	(221,932)	0	0	(221,932)	(304,764)	0	0	(304,764)	37.32%
Fringe Benefits	(85,515)	0	0	(85,515)	(37,067)	0	0	(37,067)	-56.65%
Subtotal Personnel	*(307,447)*	*0*	*0*	*(307,447)*	*(341,831)*	*0*	*0*	*(341,831)*	*11.18%*
Services	0	0	0	0	0	0	0	0	0.00%
Travel	0	0	0	0	(2,000)	0	0	(2,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(200)	0	0	(200)	0	0	0	0	-100.00%
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	(31,421)	0	0	(31,421)	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	*(31,621)*	*0*	*0*	*(31,621)*	*(2,000)*	*0*	*0*	*(2,000)*	*-93.68%*
Total Direct Expenses	**(339,068)**	**0**	**0**	**(339,068)**	**(343,831)**	**0**	**0**	**(343,831)**	**1.40%**
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	**(338,011)**	**0**	**0**	**(338,011)**	**(339,067)**	**0**	**0**	**(339,067)**	**-0.31%**
Support Unit Allocations	338,011	0	0	338,011	339,067	0	0	339,067	0.31%
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%**

CL082 - AUDIT AND ADVISORY SERVICES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	36,372	0	0	36,372	35,595	0	0	35,595	-2.14%
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	**36,372**	**0**	**0**	**36,372**	**35,595**	**0**	**0**	**35,595**	**-2.14%**
Direct Expenses:									
Salaries and Wages	(1,306,348)	0	0	(1,306,348)	(1,351,512)	0	0	(1,351,512)	3.46%
Fringe Benefits	(477,356)	0	0	(477,356)	(467,553)	0	0	(467,553)	-2.05%
Subtotal Personnel	*(1,783,704)*	*0*	*0*	*(1,783,704)*	*(1,819,065)*	*0*	*0*	*(1,819,065)*	*1.98%*
Services	(30,330)	0	0	(30,330)	(31,884)	0	0	(31,884)	5.12%
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	(11,100)	0	0	(11,100)	(9,500)	0	0	(9,500)	-14.41%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(24,715)	0	0	(24,715)	(24,995)	0	0	(24,995)	1.13%
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	*(86,145)*	*0*	*0*	*(86,145)*	*(86,379)*	*0*	*0*	*(86,379)*	*0.27%*
Total Direct Expenses	**(1,869,849)**	**0**	**0**	**(1,869,849)**	**(1,905,444)**	**0**	**0**	**(1,905,444)**	**1.90%**
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)**	**(1,869,849)**	**0**	**0**	**(1,869,849)**	**-1.98%**
Support Unit Allocations	1,833,477	0	0	1,833,477	1,869,849	0	0	1,869,849	1.98%
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%**

CL090 - GEN INSTITUTIONAL STRATEGIC
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	0	0	0	0	25,084,760	0	0	25,084,760	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	2,500,444	0	0	2,500,444	0.00%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	0	0	0	0	0	0	0	0.00%
Sales, Services & Other	0	0	0	0	0	0	0	0	0.00%
Total Revenue	**0**	**0**	**0**	**0**	**27,585,204**	**0**	**0**	**27,585,204**	**0.00%**
Direct Expenses:									
Salaries and Wages	0	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0	0.00%
Subtotal Personnel	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0.00%*
Services	0	0	0	0	0	0	0	0	0.00%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	0	0	0	0	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	0	0	0	0	0	0	0	0.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	0	0	0	(25,059,639)	0	0	(25,059,639)	0.00%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*0*	*0*	*0*	*0*	*(25,059,639)*	*0*	*0*	*(25,059,639)*	*0.00%*
Total Direct Expenses	**0**	**0**	**0**	**0**	**(25,059,639)**	**0**	**0**	**(25,059,639)**	**0.00%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	0	0	0	(23,687,000)	0	0	(23,687,000)	0.00%
Total Contras & Transfers	**0**	**0**	**0**	**0**	**(23,687,000)**	**0**	**0**	**(23,687,000)**	**0.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**0**	**0**	**0**	**0**	**(21,161,434)**	**0**	**0**	**(21,161,434)**	**0.00%**
Support Unit Allocations	0	0	0	0	23,444,681	0	0	23,444,681	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**2,283,247**	**0**	**0**	**2,283,247**	**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	21,394,166	0	0	21,394,166	0.00%
Total Model Allocations	**0**	**0**	**0**	**0**	**21,394,166**	**0**	**0**	**21,394,166**	**0.00%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**23,677,413**	**0**	**0**	**23,677,413**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(23,677,413)	0	0	(23,677,413)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL092 - ORGANIZATIONAL EXCELLENCE
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	13,909	0	0	13,909	13,562	0	0	13,562	-2.50%
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	**13,909**	**0**	**0**	**13,909**	**13,562**	**0**	**0**	**13,562**	**-2.50%**
Direct Expenses:									
Salaries and Wages	(677,064)	0	0	(677,064)	(692,904)	0	0	(692,904)	2.34%
Fringe Benefits	(185,507)	0	0	(185,507)	(185,754)	0	0	(185,754)	0.13%
Subtotal Personnel	*(862,571)*	*0*	*0*	*(862,571)*	*(878,658)*	*0*	*0*	*(878,658)*	*1.86%*
Services	(7,350)	0	0	(7,350)	(7,350)	0	0	(7,350)	0.00%
Travel	(11,000)	0	0	(11,000)	(11,000)	0	0	(11,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(13,725)	0	0	(13,725)	(13,200)	0	0	(13,200)	-3.83%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(10,750)	0	0	(10,750)	(8,750)	0	0	(8,750)	-18.60%
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	*(42,825)*	*0*	*0*	*(42,825)*	*(40,300)*	*0*	*0*	*(40,300)*	*-5.90%*
Total Direct Expenses	**(905,396)**	**0**	**0**	**(905,396)**	**(918,958)**	**0**	**0**	**(918,958)**	**1.50%**
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	**(891,487)**	**0**	**0**	**(891,487)**	**(905,396)**	**0**	**0**	**(905,396)**	**-1.56%**
Support Unit Allocations	891,487	0	0	891,487	905,396	0	0	905,396	1.56%
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%**

CL060 - GEN INSTITUTIONAL SUPPORT - EXEC AFFAIRS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	0	0	0	0	(17,000,000)	0	0	(17,000,000)	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**	**(17,000,000)**	**0**	**0**	**(17,000,000)**	**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	(41,644,681)	0	0	(41,644,681)	(18,200,000)	0	0	(18,200,000)	-56.30%
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	*(41,644,681)*	*0*	*0*	*(41,644,681)*	*(18,200,000)*	*0*	*0*	*(18,200,000)*	*-56.30%*
Total Direct Expenses	**(41,644,681)**	**0**	**0**	**(41,644,681)**	**(18,200,000)**	**0**	**0**	**(18,200,000)**	**-56.30%**
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	**(41,644,681)**	**0**	**0**	**(41,644,681)**	**(35,200,000)**	**0**	**0**	**(35,200,000)**	**15.48%**
Support Unit Allocations	41,644,681	0	0	41,644,681	18,200,000	0	0	18,200,000	-56.30%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**(17,000,000)**	**0**	**0**	**(17,000,000)**	**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**	**(17,000,000)**	**0**	**0**	**(17,000,000)**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	17,000,000	0	0	17,000,000	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

FACILITIES
Support Units Summary
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	511,544	0	0	511,544	1,166,584	0	0	1,166,584	128.05%
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	51,461	51,461	0	0	0	0	-100.00%
Sales, Services & Other	2,055,000	0	0	2,055,000	2,036,747	0	0	2,036,747	-0.89%
Total Revenue	**2,566,544**	**0**	**51,461**	**2,618,005**	**3,203,331**	**0**	**0**	**3,203,331**	**22.36%**
Direct Expenses:									
Salaries and Wages	(16,890,364)	0	0	(16,890,364)	(17,432,221)	0	0	(17,432,221)	3.21%
Fringe Benefits	(7,687,630)	0	0	(7,687,630)	(7,833,590)	0	0	(7,833,590)	1.90%
Subtotal Personnel	*(24,577,994)*	*0*	*0*	*(24,577,994)*	*(25,265,811)*	*0*	*0*	*(25,265,811)*	*2.80%*
Services	(17,688,268)	(75,141)	(51,461)	(17,814,870)	(18,724,858)	0	0	(18,724,858)	5.11%
Travel	(537,500)	0	0	(537,500)	(311,500)	0	0	(311,500)	-42.05%
Utilities	(25,205,156)	0	0	(25,205,156)	(25,775,444)	0	0	(25,775,444)	2.26%
Supplies	(3,749,563)	0	0	(3,749,563)	(3,798,150)	0	0	(3,798,150)	1.30%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(1,069,698)	0	0	(1,069,698)	(1,751,019)	0	0	(1,751,019)	63.69%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(18,652,214)	0	0	(18,652,214)	(17,402,304)	0	0	(17,402,304)	-6.70%
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	*(66,902,399)*	*(75,141)*	*(51,461)*	*(67,029,001)*	*(67,763,275)*	*0*	*0*	*(67,763,275)*	*1.10%*
Total Direct Expenses	**(91,480,393)**	**(75,141)**	**(51,461)**	**(91,606,995)**	**(93,029,086)**	**0**	**0**	**(93,029,086)**	**1.55%**
Contras & Transfers:									
Contras & Recoveries	20,658,126	45,000	0	20,703,126	20,908,488	0	0	20,908,488	0.99%
Net Transfers	1,020,000	0	0	1,020,000	1,170,000	0	0	1,170,000	14.71%
Total Contras & Transfers	**21,678,126**	**45,000**	**0**	**21,723,126**	**22,078,488**	**0**	**0**	**22,078,488**	**1.64%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(67,235,723)**	**(30,141)**	**0**	**(67,265,864)**	**(67,747,267)**	**0**	**0**	**(67,747,267)**	**-0.72%**
Support Unit Allocations	67,235,723	0	0	67,235,723	71,717,267	0	0	71,717,267	6.67%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**(30,141)**	**0**	**(30,141)**	**3,970,000**	**0**	**0**	**3,970,000**	**13271.43%**
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**	**(30,141)**	**0**	**(30,141)**	**3,970,000**	**0**	**0**	**3,970,000**	**13271.43%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(3,970,000)	0	0	(3,970,000)	0.00%
Margin (Change in Fund Balance)	**0**	**(30,141)**	**0**	**(30,141)**	**0**	**0**	**0**	**0**	**100.00%**

CL013 - FACILITIES PLANNING - CONSTR
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	57,526	0	0	57,526	713,888	0	0	713,888	1140.98%
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	50,000	50,000	0	0	0	0	-100.00%
Sales, Services & Other	0	0	0	0	0	0	0	0	0.00%
Total Revenue	**57,526**	**0**	**50,000**	**107,526**	**713,888**	**0**	**0**	**713,888**	**563.92%**
Direct Expenses:									
Salaries and Wages	(2,079,307)	0	0	(2,079,307)	(2,516,672)	0	0	(2,516,672)	21.03%
Fringe Benefits	(842,545)	0	0	(842,545)	(1,008,143)	0	0	(1,008,143)	19.65%
Subtotal Personnel	*(2,921,852)*	*0*	*0*	*(2,921,852)*	*(3,524,815)*	*0*	*0*	*(3,524,815)*	*20.64%*
Services	(98,000)	0	(50,000)	(148,000)	(124,533)	0	0	(124,533)	-15.86%
Travel	(10,500)	0	0	(10,500)	(23,500)	0	0	(23,500)	123.81%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(10,150)	0	0	(10,150)	(49,000)	0	0	(49,000)	382.76%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(7,700)	0	0	(7,700)	(35,000)	0	0	(35,000)	354.55%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(5,191)	0	0	(5,191)	(115,433)	0	0	(115,433)	2123.71%
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	*(131,541)*	*0*	*(50,000)*	*(181,541)*	*(347,466)*	*0*	*0*	*(347,466)*	*91.40%*
Total Direct Expenses	**(3,053,393)**	**0**	**(50,000)**	**(3,103,393)**	**(3,872,281)**	**0**	**0**	**(3,872,281)**	**24.78%**
Contras & Transfers:									
Contras & Recoveries	385,000	0	0	385,000	390,000	0	0	390,000	1.30%
Net Transfers	30,000	0	0	30,000	130,000	0	0	130,000	333.33%
Total Contras & Transfers	**415,000**	**0**	**0**	**415,000**	**520,000**	**0**	**0**	**520,000**	**25.30%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(2,580,867)**	**0**	**0**	**(2,580,867)**	**(2,638,393)**	**0**	**0**	**(2,638,393)**	**-2.23%**
Support Unit Allocations	2,580,867	0	0	2,580,867	2,638,393	0	0	2,638,393	2.23%
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

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	379,988	0	0	379,988	1,131,904	0	0	1,131,904	197.88%
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	1,461	1,461	0	0	0	0	-100.00%
Sales, Services & Other	1,005,000	0	0	1,005,000	1,016,747	0	0	1,016,747	1.17%
Total Revenue	**1,384,988**	**0**	**1,461**	**1,386,449**	**2,148,651**	**0**	**0**	**2,148,651**	**54.98%**
Direct Expenses:									
Salaries and Wages	(12,343,463)	0	0	(12,343,463)	(12,615,385)	0	0	(12,615,385)	2.20%
Fringe Benefits	(5,760,104)	0	0	(5,760,104)	(5,778,532)	0	0	(5,778,532)	0.32%
Subtotal Personnel	*(18,103,567)*	*0*	*0*	*(18,103,567)*	*(18,393,917)*	*0*	*0*	*(18,393,917)*	*1.60%*
Services	(14,370,268)	0	(1,461)	(14,371,729)	(15,150,325)	0	0	(15,150,325)	5.42%
Travel	(480,000)	0	0	(480,000)	(248,000)	0	0	(248,000)	-48.33%
Utilities	0	0	0	0	(6,000)	0	0	(6,000)	0.00%
Supplies	(2,889,413)	0	0	(2,889,413)	(3,244,150)	0	0	(3,244,150)	12.28%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(1,036,998)	0	0	(1,036,998)	(1,507,019)	0	0	(1,507,019)	45.33%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(1,022,023)	0	0	(1,022,023)	(161,871)	0	0	(161,871)	-84.16%
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	*(19,798,702)*	*0*	*(1,461)*	*(19,800,163)*	*(20,317,365)*	*0*	*0*	*(20,317,365)*	*2.61%*
Total Direct Expenses	**(37,902,269)**	**0**	**(1,461)**	**(37,903,730)**	**(38,711,282)**	**0**	**0**	**(38,711,282)**	**2.13%**
Contras & Transfers:									
Contras & Recoveries	6,273,126	45,000	0	6,318,126	5,918,488	0	0	5,918,488	-6.33%
Net Transfers	720,000	0	0	720,000	740,000	0	0	740,000	2.78%
Total Contras & Transfers	**6,993,126**	**45,000**	**0**	**7,038,126**	**6,658,488**	**0**	**0**	**6,658,488**	**-5.39%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(29,524,155)**	**45,000**	**0**	**(29,479,155)**	**(29,904,143)**	**0**	**0**	**(29,904,143)**	**-1.44%**
Support Unit Allocations	29,524,155	0	0	29,524,155	30,374,143	0	0	30,374,143	2.88%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**45,000**	**0**	**45,000**	**470,000**	**0**	**0**	**470,000**	**944.44%**
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**	**45,000**	**0**	**45,000**	**470,000**	**0**	**0**	**470,000**	**944.44%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(470,000)	0	0	(470,000)	0.00%
Margin (Change in Fund Balance)	**0**	**45,000**	**0**	**45,000**	**0**	**0**	**0**	**0**	**-100.00%**

CL081 - UTILITIES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	74,030	0	0	74,030	(679,207)	0	0	(679,207)	-1017.48%
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	1,050,000	0	0	1,050,000	1,020,000	0	0	1,020,000	-2.86%
Total Revenue	**1,124,030**	**0**	**0**	**1,124,030**	**340,793**	**0**	**0**	**340,793**	**-69.68%**
Direct Expenses:									
Salaries and Wages	(2,467,594)	0	0	(2,467,594)	(2,300,165)	0	0	(2,300,165)	-6.79%
Fringe Benefits	(1,084,981)	0	0	(1,084,981)	(1,046,915)	0	0	(1,046,915)	-3.51%
Subtotal Personnel	*(3,552,575)*	*0*	*0*	*(3,552,575)*	*(3,347,080)*	*0*	*0*	*(3,347,080)*	*-5.78%*
Services	(3,220,000)	(75,141)	0	(3,295,141)	(3,450,000)	0	0	(3,450,000)	4.70%
Travel	(47,000)	0	0	(47,000)	(40,000)	0	0	(40,000)	-14.89%
Utilities	(25,205,156)	0	0	(25,205,156)	(25,769,444)	0	0	(25,769,444)	2.24%
Supplies	(850,000)	0	0	(850,000)	(505,000)	0	0	(505,000)	-40.59%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(25,000)	0	0	(25,000)	(209,000)	0	0	(209,000)	736.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(500,000)	0	0	(500,000)	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	*(29,847,156)*	*(75,141)*	*0*	*(29,922,297)*	*(29,973,444)*	*0*	*0*	*(29,973,444)*	*0.17%*
Total Direct Expenses	**(33,399,731)**	**(75,141)**	**0**	**(33,474,872)**	**(33,320,524)**	**0**	**0**	**(33,320,524)**	**-0.46%**
Contras & Transfers:									
Contras & Recoveries	14,000,000	0	0	14,000,000	14,600,000	0	0	14,600,000	4.29%
Net Transfers	270,000	0	0	270,000	300,000	0	0	300,000	11.11%
Total Contras & Transfers	**14,270,000**	**0**	**0**	**14,270,000**	**14,900,000**	**0**	**0**	**14,900,000**	**4.41%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(18,005,701)**	**(75,141)**	**0**	**(18,080,842)**	**(18,079,731)**	**0**	**0**	**(18,079,731)**	**0.01%**
Support Unit Allocations	18,005,701	0	0	18,005,701	18,079,731	0	0	18,079,731	0.41%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**(75,141)**	**0**	**(75,141)**	**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%
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**	**(75,141)**	**0**	**(75,141)**	**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**	**(75,141)**	**0**	**(75,141)**	**0**	**0**	**0**	**0**	**100.00%**

CL084 - FACILITIES OPERATING PROJECTS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	0	0	0	0	0	0	0	0	0.00%
Direct Tuition	0	0	0	0	0	0	0	0	0.00%
Undergraduate Tuition - Resident	0	0	0	0	0	0	0	0	0.00%
Undergraduate Tuition - Non-Resident	0	0	0	0	0	0	0	0	0.00%
Graduate	0	0	0	0	0	0	0	0	0.00%
Total Tuition	0	0	0	0	0	0	0	0	0.00%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	0	0	0	0	0	0	0	0	0.00%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	0	0	0	0	0	0	0	0	0.00%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	0	0	0	0	0	0	0	0.00%
Sales, Services & Other	0	0	0	0	0	0	0	0	0.00%
Total Revenue	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Direct Expenses:									
Salaries and Wages	0	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0	0.00%
Subtotal Personnel	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0.00%*
Services	0	0	0	0	0	0	0	0	0.00%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	0	0	0	0	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	0	0	0	0	0	0	0	0.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	0	0	0	0	0	0	0	0.00%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0.00%*
Total Direct Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Contras & Transfers:									
Contras & Recoveries	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	**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%**

CL060 - GEN INSTITUTIONAL SUPPORT - FACILITIES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	(17,125,000)	0	0	(17,125,000)	(17,125,000)	0	0	(17,125,000)	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	*(17,125,000)*	*0*	*0*	*(17,125,000)*	*(17,125,000)*	*0*	*0*	*(17,125,000)*	*0.00%*
Total Direct Expenses	**(17,125,000)**	**0**	**0**	**(17,125,000)**	**(17,125,000)**	**0**	**0**	**(17,125,000)**	**0.00%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	0	0	0	0	0	0	0	0.00%
Total Contras & Transfers	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(17,125,000)**	**0**	**0**	**(17,125,000)**	**(17,125,000)**	**0**	**0**	**(17,125,000)**	**0.00%**
Support Unit Allocations	17,125,000	0	0	17,125,000	20,625,000	0	0	20,625,000	20.44%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**3,500,000**	**0**	**0**	**3,500,000**	**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**	**3,500,000**	**0**	**0**	**3,500,000**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(3,500,000)	0	0	(3,500,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL049 - RESEARCH
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	152,207	0	0	152,207	525,323	0	0	525,323	245.14%
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	16,633,941	16,633,941	0	0	8,120,639	8,120,639	-51.18%
Indirect Cost Recovery (IDC) Revenue	0	44,534	0	44,534	0	60,000	0	60,000	34.73%
Grants, Contracts & Gifts	0	0	15,897,719	15,897,719	0	0	12,950,051	12,950,051	-18.54%
Sales, Services & Other	0	90,000	1,841,972	1,931,972	0	0	0	0	-100.00%
Total Revenue	**152,207**	**134,534**	**34,373,632**	**34,660,373**	**525,323**	**60,000**	**21,070,690**	**21,656,013**	**-37.52%**
Direct Expenses:									
Salaries and Wages	(4,664,211)	(760,820)	(1,850,780)	(7,275,811)	(5,670,789)	(903,972)	(352,529)	(6,927,290)	-4.79%
Fringe Benefits	(1,724,810)	(242,259)	(567,595)	(2,534,664)	(2,050,577)	(301,408)	(118,049)	(2,470,034)	-2.55%
Subtotal Personnel	*(6,389,021)*	*(1,003,079)*	*(2,418,375)*	*(9,810,475)*	*(7,721,366)*	*(1,205,380)*	*(470,578)*	*(9,397,324)*	*-4.21%*
Services	(35,415)	(668,177)	(1,731,508)	(2,435,100)	(82,949)	(517,806)	(253,447)	(854,202)	-64.92%
Travel	0	(38,000)	(137,815)	(175,815)	(10,500)	(1,500)	(3,750)	(15,750)	-91.04%
Utilities	0	0	(1,000)	(1,000)	0	0	0	0	-100.00%
Supplies	(17,419)	(52,705)	(258,366)	(328,490)	(38,000)	(141,530)	(45,625)	(225,155)	-31.46%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	(721,461)	(14,175,996)	(14,897,457)	(758,845)	(929,000)	(12,920,273)	(14,608,118)	-1.94%
Scholarships	0	(12,936)	(58,558)	(71,494)	0	0	(15,500)	(15,500)	-78.32%
Contingencies	(265,556)	0	(19,580,261)	(19,845,817)	0	0	(6,519,177)	(6,519,177)	-67.15%
Renovations	0	0	0	0	0	0	(200,000)	(200,000)	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	(65,034)	(65,034)	0	0	(42,340)	(42,340)	-34.90%
Subtotal Non-Personnel	*(318,390)*	*(1,493,279)*	*(36,008,538)*	*(37,820,207)*	*(890,294)*	*(1,589,836)*	*(20,000,112)*	*(22,480,242)*	*-40.56%*
Total Direct Expenses	**(6,707,411)**	**(2,496,358)**	**(38,426,913)**	**(47,630,682)**	**(8,611,660)**	**(2,795,216)**	**(20,470,690)**	**(31,877,566)**	**-33.07%**
Contras & Transfers:									
Contras & Recoveries	0	216,500	0	216,500	0	667,924	0	667,924	208.51%
Net Transfers	(4,704,005)	2,145,324	4,053,281	1,494,600	(4,325,079)	2,067,292	(600,000)	(2,857,787)	-291.21%
Total Contras & Transfers	**(4,704,005)**	**2,361,824**	**4,053,281**	**1,711,100**	**(4,325,079)**	**2,735,216**	**(600,000)**	**(2,189,863)**	**-227.98%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(11,259,209)**	**0**	**0**	**(11,259,209)**	**(12,411,416)**	**0**	**0**	**(12,411,416)**	**-10.23%**
Support Unit Allocations	11,259,209	0	0	11,259,209	11,411,416	0	0	11,411,416	1.35%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**(1,000,000)**	**0**	**0**	**(1,000,000)**	**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	1,000,000	0	0	1,000,000	0.00%
Total Model Allocations	**0**	**0**	**0**	**0**	**1,000,000**	**0**	**0**	**1,000,000**	**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%**

STUDENT SERVICES & UNDERGRADUATE AFFAIRS
Support Units Summary
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	907,550	0	0	907,550	10,094,566	0	0	10,094,566	1012.29%
Direct Tuition	3,595,419	11,425,786	0	15,021,205	2,300,000	12,324,525	0	14,624,525	-2.64%
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	3,595,419	11,425,786	0	15,021,205	2,300,000	12,324,525	0	14,624,525	-2.64%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	2,834,682	4,785,665	0	7,620,347	3,479,200	8,620,350	0	12,099,550	58.78%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	7,000,000	4,500,000	0	11,500,000	8,000,000	0	0	8,000,000	-30.43%
Indirect Cost Recovery (IDC) Revenue	0	16,000	0	16,000	0	16,000	0	16,000	0.00%
Grants, Contracts & Gifts	0	110,000	106,767,838	106,877,838	0	213,000	134,193,254	134,406,254	25.76%
Sales, Services & Other	3,197,876	7,070,950	450,000	10,718,826	3,454,256	7,686,888	450,000	11,591,144	8.14%
Total Revenue	**17,535,527**	**27,908,401**	**107,217,838**	**152,661,766**	**27,328,022**	**28,860,763**	**134,643,254**	**190,832,039**	**25.00%**
Direct Expenses:									
Salaries and Wages	(35,736,447)	(8,297,200)	(2,111,265)	(46,144,912)	(46,458,598)	(9,999,138)	(1,855,000)	(58,312,736)	26.37%
Fringe Benefits	(13,407,336)	(2,368,215)	(325,073)	(16,100,624)	(17,877,809)	(3,028,795)	(406,000)	(21,312,604)	32.37%
Subtotal Personnel	*(49,143,783)*	*(10,665,415)*	*(2,436,338)*	*(62,245,536)*	*(64,336,407)*	*(13,027,933)*	*(2,261,000)*	*(79,625,340)*	*27.92%*
Services	(3,589,768)	(3,361,722)	(283,500)	(7,234,990)	(4,087,310)	(6,837,564)	(106,000)	(11,030,874)	52.47%
Travel	(883,054)	(557,900)	(67,750)	(1,508,704)	(1,114,083)	(554,200)	(78,000)	(1,746,283)	15.75%
Utilities	0	(1,016,100)	0	(1,016,100)	0	(1,060,350)	0	(1,060,350)	4.35%
Supplies	(2,140,279)	(3,819,814)	(200,050)	(6,160,143)	(2,562,111)	(3,596,783)	(133,000)	(6,291,894)	2.14%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(1,389,846)	(2,626,533)	(26,930,700)	(30,947,079)	(2,040,662)	(3,426,212)	(225,000)	(5,691,874)	-81.61%
Scholarships	(19,829,676)	(9,808,150)	(76,155,500)	(105,793,326)	(22,581,624)	(10,163,100)	(130,835,254)	(163,579,978)	54.62%
Contingencies	(7,957,447)	(546,605)	(807,000)	(9,311,052)	(1,694,387)	(870,205)	(807,000)	(3,371,592)	-63.79%
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	(188,500)	(188,500)	0	0	(223,000)	(223,000)	18.30%
Subtotal Non-Personnel	*(35,790,070)*	*(21,736,824)*	*(104,633,000)*	*(162,159,894)*	*(34,355,231)*	*(26,508,414)*	*(132,407,254)*	*(193,270,899)*	*19.19%*
Total Direct Expenses	**(84,933,853)**	**(32,402,239)**	**(107,069,338)**	**(224,405,430)**	**(98,691,638)**	**(39,536,347)**	**(134,668,254)**	**(272,896,239)**	**21.61%**
Contras & Transfers:									
Contras & Recoveries	310,750	454,300	101,500	866,550	1,384,825	1,426,185	5,000	2,816,010	224.97%
Net Transfers	7,392,594	6,571,830	(250,000)	13,714,424	6,931,874	9,313,397	20,000	16,265,271	18.60%
Total Contras & Transfers	**7,703,344**	**7,026,130**	**(148,500)**	**14,580,974**	**8,316,699**	**10,739,582**	**25,000**	**19,081,281**	**30.86%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(59,694,982)**	**2,532,292**	**0**	**(57,162,690)**	**(63,046,917)**	**63,998**	**0**	**(62,982,919)**	**-10.18%**
Support Unit Allocations	55,672,883	0	0	55,672,883	61,770,654	0	0	61,770,654	10.95%
Margin (Change in Fund Balance) After Support Unit Allocations	**(4,022,099)**	**2,532,292**	**0**	**(1,489,807)**	**(1,276,263)**	**63,998**	**0**	**(1,212,265)**	**18.63%**
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%
Net Funding From / (To) Other Academic Units	0	0	0	0	0	0	0	0	0.00%
Strategic Initiative Funding	4,022,099	0	0	4,022,099	6,473,263	0	0	6,473,263	60.94%
Total Model Allocations	**4,022,099**	**0**	**0**	**4,022,099**	**6,473,263**	**0**	**0**	**6,473,263**	**60.94%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**2,532,292**	**0**	**2,532,292**	**5,197,000**	**63,998**	**0**	**5,260,998**	**107.76%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(5,197,000)	0	0	(5,197,000)	0.00%
Margin (Change in Fund Balance)	**0**	**2,532,292**	**0**	**2,532,292**	**0**	**63,998**	**0**	**63,998**	**-97.47%**

CL008 - STUDENT AFFAIRS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	209,317	0	0	209,317	196,223	0	0	196,223	-6.26%
Direct Tuition	0	5,950,000	0	5,950,000	0	6,275,000	0	6,275,000	5.46%
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	5,950,000	0	5,950,000	0	6,275,000	0	6,275,000	5.46%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	0	755,000	0	755,000	0	3,661,350	0	3,661,350	384.95%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	2,000,000	4,500,000	0	6,500,000	3,000,000	0	0	3,000,000	-53.85%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	60,000	1,086,000	1,146,000	0	13,000	100,000	113,000	-90.14%
Sales, Services & Other	0	3,174,450	0	3,174,450	0	2,920,350	0	2,920,350	-8.00%
Total Revenue	**2,209,317**	**14,439,450**	**1,086,000**	**17,734,767**	**3,196,223**	**12,869,700**	**100,000**	**16,165,923**	**-8.85%**
Direct Expenses:									
Salaries and Wages	(7,621,807)	(4,431,700)	0	(12,053,507)	(8,058,223)	(5,055,291)	0	(13,113,514)	8.79%
Fringe Benefits	(2,857,210)	(1,448,215)	0	(4,305,425)	(3,023,400)	(1,787,356)	0	(4,810,756)	11.74%
Subtotal Personnel	*(10,479,017)*	*(5,879,915)*	*0*	*(16,358,932)*	*(11,081,623)*	*(6,842,647)*	*0*	*(17,924,270)*	*9.57%*
Services	(268,050)	(1,568,272)	0	(1,836,322)	(363,996)	(3,577,980)	0	(3,941,976)	114.67%
Travel	(140,500)	(287,200)	0	(427,700)	(176,700)	(262,500)	0	(439,200)	2.69%
Utilities	0	(6,100)	0	(6,100)	0	(9,100)	0	(9,100)	49.18%
Supplies	(904,500)	(695,358)	(11,000)	(1,610,858)	(871,137)	(631,718)	0	(1,502,855)	-6.70%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(84,600)	(972,225)	0	(1,056,825)	(188,450)	(1,838,485)	0	(2,026,935)	91.79%
Scholarships	(37,400)	(1,703,250)	(1,075,000)	(2,815,650)	(33,200)	(2,095,950)	(100,000)	(2,229,150)	-20.83%
Contingencies	(3,086,582)	(26,605)	0	(3,113,187)	(174,317)	(171,605)	0	(345,922)	-88.89%
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%
Subtotal Non-Personnel	*(4,521,632)*	*(5,259,010)*	*(1,086,000)*	*(10,866,642)*	*(2,082,854)*	*(8,587,338)*	*(100,000)*	*(10,770,192)*	*-0.89%*
Total Direct Expenses	**(15,000,649)**	**(11,138,925)**	**(1,086,000)**	**(27,225,574)**	**(13,164,477)**	**(15,429,985)**	**(100,000)**	**(28,694,462)**	**5.40%**
Contras & Transfers:									
Contras & Recoveries	300,000	324,000	0	624,000	540,000	259,685	0	799,685	28.15%
Net Transfers	8,328,045	(603,395)	0	7,724,650	6,055,650	2,636,698	0	8,692,348	12.53%
Total Contras & Transfers	**8,628,045**	**(279,395)**	**0**	**8,348,650**	**6,595,650**	**2,896,383**	**0**	**9,492,033**	**13.70%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(4,163,287)**	**3,021,130**	**0**	**(1,142,157)**	**(3,372,604)**	**336,098**	**0**	**(3,036,506)**	**-165.86%**
Support Unit Allocations	4,163,287	0	0	4,163,287	4,463,604	0	0	4,463,604	7.21%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**3,021,130**	**0**	**3,021,130**	**1,091,000**	**336,098**	**0**	**1,427,098**	**-52.76%**
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**	**3,021,130**	**0**	**3,021,130**	**1,091,000**	**336,098**	**0**	**1,427,098**	**-52.76%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(1,091,000)	0	0	(1,091,000)	0.00%
Margin (Change in Fund Balance)	**0**	**3,021,130**	**0**	**3,021,130**	**0**	**336,098**	**0**	**336,098**	**-88.88%**

CL025 - HONORS COLLEGE
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	86,119	0	0	86,119	74,431	0	0	74,431	-13.57%
Direct Tuition	72,638	0	0	72,638	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%
Total Tuition	72,638	0	0	72,638	0	0	0	0	-100.00%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	2,586,482	0	0	2,586,482	3,229,500	0	0	3,229,500	24.86%
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	209,338	209,338	0	0	118,000	118,000	-43.63%
Sales, Services & Other	0	0	0	0	0	346,000	0	346,000	0.00%
Total Revenue	**2,745,239**	**0**	**209,338**	**2,954,577**	**3,303,931**	**346,000**	**118,000**	**3,767,931**	**27.53%**
Direct Expenses:									
Salaries and Wages	(4,400,902)	(300,000)	(66,265)	(4,767,167)	(5,303,997)	(350,000)	0	(5,653,997)	18.60%
Fringe Benefits	(1,396,254)	(100,000)	(25,073)	(1,521,327)	(1,667,287)	(107,300)	0	(1,774,587)	16.65%
Subtotal Personnel	*(5,797,156)*	*(400,000)*	*(91,338)*	*(6,288,494)*	*(6,971,284)*	*(457,300)*	*0*	*(7,428,584)*	*18.13%*
Services	(864,708)	100	0	(864,608)	(537,046)	(477,646)	0	(1,014,692)	17.36%
Travel	(165,535)	(37,500)	0	(203,035)	(136,940)	0	0	(136,940)	-32.55%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(228,429)	(22,000)	0	(250,429)	(218,503)	(30,900)	0	(249,403)	-0.41%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(66,546)	0	0	(66,546)	(81,603)	(1,500)	0	(83,103)	24.88%
Scholarships	(34,400)	(38,000)	0	(72,400)	(45,000)	(38,000)	0	(83,000)	14.64%
Contingencies	(206,121)	(20,000)	0	(226,121)	(4,030)	0	0	(4,030)	-98.22%
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	*(1,565,739)*	*(117,400)*	*(118,000)*	*(1,801,139)*	*(1,023,122)*	*(548,046)*	*(118,000)*	*(1,689,168)*	*-6.22%*
Total Direct Expenses	**(7,362,895)**	**(517,400)**	**(209,338)**	**(8,089,633)**	**(7,994,406)**	**(1,005,346)**	**(118,000)**	**(9,117,752)**	**12.71%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	(5,500)	0	0	(5,500)	0.00%
Net Transfers	0	517,400	0	517,400	(7,800)	659,346	0	651,546	25.93%
Total Contras & Transfers	**0**	**517,400**	**0**	**517,400**	**(13,300)**	**659,346**	**0**	**646,046**	**24.86%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(4,617,656)**	**0**	**0**	**(4,617,656)**	**(4,703,775)**	**0**	**0**	**(4,703,775)**	**-1.86%**
Support Unit Allocations	4,585,694	0	0	4,585,694	4,671,813	0	0	4,671,813	1.88%
Margin (Change in Fund Balance) After Support Unit Allocations	**(31,962)**	**0**	**0**	**(31,962)**	**(31,962)**	**0**	**0**	**(31,962)**	**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	31,962	0	0	31,962	31,962	0	0	31,962	0.00%
Total Model Allocations	**31,962**	**0**	**0**	**31,962**	**31,962**	**0**	**0**	**31,962**	**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%**

CL026 - UNDERGRADUATE STUDIES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	0	0	0	0	8,863,855	0	0	8,863,855	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	25,000	0	25,000	0.00%
Total Revenue	**0**	**0**	**0**	**0**	**8,863,855**	**25,000**	**0**	**8,888,855**	**0.00%**
Direct Expenses:									
Salaries and Wages	0	0	0	0	(6,338,650)	0	0	(6,338,650)	0.00%
Fringe Benefits	0	0	0	0	(2,520,110)	0	0	(2,520,110)	0.00%
Subtotal Personnel	*0*	*0*	*0*	*0*	*(8,858,760)*	*0*	*0*	*(8,858,760)*	*0.00%*
Services	0	0	0	0	(229,911)	(25,000)	0	(254,911)	0.00%
Travel	0	0	0	0	(70,000)	0	0	(70,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	(93,000)	0	0	(93,000)	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	0	0	0	(101,000)	0	0	(101,000)	0.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	0	0	0	(352,562)	0	0	(352,562)	0.00%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*0*	*0*	*0*	*0*	*(846,473)*	*(25,000)*	*0*	*(871,473)*	*0.00%*
Total Direct Expenses	**0**	**0**	**0**	**0**	**(9,705,233)**	**(25,000)**	**0**	**(9,730,233)**	**0.00%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	0	0	0	236,993	0	0	236,993	0.00%
Total Contras & Transfers	**0**	**0**	**0**	**0**	**236,993**	**0**	**0**	**236,993**	**0.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**0**	**0**	**0**	**0**	**(604,385)**	**0**	**0**	**(604,385)**	**0.00%**
Support Unit Allocations	0	0	0	0	783,221	0	0	783,221	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**178,836**	**0**	**0**	**178,836**	**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	551,164	0	0	551,164	0.00%
Total Model Allocations	**0**	**0**	**0**	**0**	**551,164**	**0**	**0**	**551,164**	**0.00%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**730,000**	**0**	**0**	**730,000**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(730,000)	0	0	(730,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL064 - RESIDENTIAL LEARNING CENTERS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	20,798	0	0	20,798	14,916	0	0	14,916	-28.28%
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	1,133,000	0	1,133,000	0	1,845,000	0	1,845,000	62.84%
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	40,000	0	40,000	0	0	0	0	-100.00%
Total Revenue	**20,798**	**1,173,000**	**0**	**1,193,798**	**14,916**	**1,845,000**	**0**	**1,859,916**	**55.80%**
Direct Expenses:									
Salaries and Wages	(860,368)	0	0	(860,368)	(768,916)	0	0	(768,916)	-10.63%
Fringe Benefits	(321,168)	0	0	(321,168)	(279,900)	0	0	(279,900)	-12.85%
Subtotal Personnel	*(1,181,536)*	*0*	*0*	*(1,181,536)*	*(1,048,816)*	*0*	*0*	*(1,048,816)*	*-11.23%*
Services	(18,250)	(222,500)	0	(240,750)	(17,750)	(100,000)	0	(117,750)	-51.09%
Travel	(7,000)	(6,500)	0	(13,500)	(7,000)	(9,450)	0	(16,450)	21.85%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(2,900)	(183,000)	0	(185,900)	(2,900)	(115,500)	0	(118,400)	-36.31%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(9,550)	(11,000)	0	(20,550)	(9,550)	(10,000)	0	(19,550)	-4.87%
Scholarships	(25,200)	(65,000)	0	(90,200)	(21,000)	(65,000)	0	(86,000)	-4.66%
Contingencies	0	(500,000)	0	(500,000)	0	(698,600)	0	(698,600)	39.72%
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	*(62,900)*	*(988,000)*	*0*	*(1,050,900)*	*(58,200)*	*(998,550)*	*0*	*(1,056,750)*	*0.56%*
Total Direct Expenses	**(1,244,436)**	**(988,000)**	**0**	**(2,232,436)**	**(1,107,016)**	**(998,550)**	**0**	**(2,105,566)**	**-5.68%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	999,650	0	0	999,650	847,314	(846,450)	0	864	-99.91%
Total Contras & Transfers	**999,650**	**0**	**0**	**999,650**	**847,314**	**(846,450)**	**0**	**864**	**-99.91%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(223,988)**	**185,000**	**0**	**(38,988)**	**(244,786)**	**0**	**0**	**(244,786)**	**-527.85%**
Support Unit Allocations	223,988	0	0	223,988	244,786	0	0	244,786	9.29%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**185,000**	**0**	**185,000**	**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%
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**	**185,000**	**0**	**185,000**	**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**	**185,000**	**0**	**185,000**	**0**	**0**	**0**	**(0)**	**-100.00%**

CL067 - UNIVERSITY 101
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	33,948	0	0	33,948	40,008	0	0	40,008	17.85%
Direct Tuition	3,500	0	0	3,500	40,000	0	0	40,000	1042.86%
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	3,500	0	0	3,500	40,000	0	0	40,000	1042.86%
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	16,000	0	16,000	0	16,000	0	16,000	0.00%
Grants, Contracts & Gifts	0	0	125,000	125,000	0	0	0	0	-100.00%
Sales, Services & Other	0	1,494,000	0	1,494,000	0	1,655,000	0	1,655,000	10.78%
Total Revenue	**37,448**	**1,510,000**	**125,000**	**1,672,448**	**80,008**	**1,671,000**	**0**	**1,751,008**	**4.70%**
Direct Expenses:									
Salaries and Wages	(2,877,289)	(620,000)	(95,000)	(3,592,289)	(2,880,008)	(717,625)	0	(3,597,633)	0.15%
Fringe Benefits	(817,035)	(175,000)	(30,000)	(1,022,035)	(986,000)	(172,000)	0	(1,158,000)	13.30%
Subtotal Personnel	*(3,694,324)*	*(795,000)*	*(125,000)*	*(4,614,324)*	*(3,866,008)*	*(889,625)*	*0*	*(4,755,633)*	*3.06%*
Services	(186,000)	(72,800)	0	(258,800)	(96,000)	(181,675)	0	(277,675)	7.29%
Travel	(50,000)	(40,000)	0	(90,000)	(50,000)	(50,000)	0	(100,000)	11.11%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(150,000)	(10,000)	0	(160,000)	(167,730)	(12,200)	0	(179,930)	12.46%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(75,000)	(561,000)	0	(636,000)	(75,000)	(677,500)	0	(752,500)	18.32%
Scholarships	(10,000)	(25,000)	0	(35,000)	(4,200)	0	0	(4,200)	-88.00%
Contingencies	(687,249)	0	0	(687,249)	(4,341)	0	0	(4,341)	-99.37%
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	*(1,158,249)*	*(708,800)*	*0*	*(1,867,049)*	*(397,271)*	*(921,375)*	*0*	*(1,318,646)*	*-29.37%*
Total Direct Expenses	**(4,852,573)**	**(1,503,800)**	**(125,000)**	**(6,481,373)**	**(4,263,279)**	**(1,811,000)**	**0**	**(6,074,279)**	**-6.28%**
Contras & Transfers:									
Contras & Recoveries	10,000	20,000	0	30,000	0	20,000	0	20,000	-33.33%
Net Transfers	(537,198)	(130,000)	0	(667,198)	(1,193,000)	120,000	0	(1,073,000)	-60.82%
Total Contras & Transfers	**(527,198)**	**(110,000)**	**0**	**(637,198)**	**(1,193,000)**	**140,000**	**0**	**(1,053,000)**	**-65.25%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(5,342,323)**	**(103,800)**	**0**	**(5,446,123)**	**(5,376,271)**	**0**	**0**	**(5,376,271)**	**1.28%**
Support Unit Allocations	5,342,323	0	0	5,342,323	5,376,271	0	0	5,376,271	0.64%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**(103,800)**	**0**	**(103,800)**	**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%
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**	**(103,800)**	**0**	**(103,800)**	**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**	**(103,800)**	**0**	**(103,800)**	**0**	**0**	**0**	**0**	**100.00%**

CL085 - ENROLLMENT MANAGEMENT SERVICES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	361,412	0	0	361,412	337,738	0	0	337,738	-6.55%
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	2,876,665	0	2,876,665	0	3,096,000	0	3,096,000	7.62%
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	98,780,000	98,780,000	0	200,000	127,422,754	127,622,754	29.20%
Sales, Services & Other	3,040,200	91,000	0	3,131,200	3,272,000	50,500	0	3,322,500	6.11%
Total Revenue	**3,401,612**	**2,967,665**	**98,780,000**	**105,149,277**	**3,609,738**	**3,346,500**	**127,422,754**	**134,378,992**	**27.80%**
Direct Expenses:									
Salaries and Wages	(11,922,069)	(680,500)	(1,900,000)	(14,502,569)	(13,188,397)	(880,180)	(1,741,000)	(15,809,577)	9.01%
Fringe Benefits	(4,201,307)	(170,000)	(265,000)	(4,636,307)	(5,138,226)	(232,500)	(400,000)	(5,770,726)	24.47%
Subtotal Personnel	*(16,123,376)*	*(850,500)*	*(2,165,000)*	*(19,138,876)*	*(18,326,623)*	*(1,112,680)*	*(2,141,000)*	*(21,580,303)*	*12.76%*
Services	(1,072,707)	(301,750)	(113,500)	(1,487,957)	(1,423,429)	(222,000)	(36,000)	(1,681,429)	13.00%
Travel	(338,669)	(148,700)	(67,750)	(555,119)	(443,250)	(158,200)	(78,000)	(679,450)	22.40%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(605,500)	(1,869,956)	(184,050)	(2,659,506)	(823,369)	(1,671,813)	(98,000)	(2,593,182)	-2.49%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(535,880)	(609,308)	(26,930,700)	(28,075,888)	(945,059)	(711,000)	(225,000)	(1,881,059)	-93.30%
Scholarships	(14,500)	(8,400)	(69,100,000)	(69,122,900)	(21,300)	(10,750)	(124,744,754)	(124,776,804)	80.51%
Contingencies	(2,056,377)	0	0	(2,056,377)	(512,398)	0	0	(512,398)	-75.08%
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	0	0	(70,500)	(70,500)	0	0	(105,000)	(105,000)	48.94%
Subtotal Non-Personnel	*(4,623,633)*	*(2,938,114)*	*(96,466,500)*	*(104,028,247)*	*(4,168,805)*	*(2,773,763)*	*(125,286,754)*	*(132,229,322)*	*27.11%*
Total Direct Expenses	**(20,747,009)**	**(3,788,614)**	**(98,631,500)**	**(123,167,123)**	**(22,495,428)**	**(3,886,443)**	**(127,427,754)**	**(153,809,625)**	**24.88%**
Contras & Transfers:									
Contras & Recoveries	750	83,800	101,500	186,050	20,325	80,000	5,000	105,325	-43.39%
Net Transfers	(142,149)	237,149	(250,000)	(155,000)	(82,843)	187,843	0	105,000	167.74%
Total Contras & Transfers	**(141,399)**	**320,949**	**(148,500)**	**31,050**	**(62,518)**	**267,843**	**5,000**	**210,325**	**577.38%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(17,486,796)**	**(500,000)**	**0**	**(17,986,796)**	**(18,948,208)**	**(272,100)**	**0**	**(19,220,308)**	**-6.86%**
Support Unit Allocations	15,096,659	0	0	15,096,659	16,008,071	0	0	16,008,071	6.04%
Margin (Change in Fund Balance) After Support Unit Allocations	**(2,390,137)**	**(500,000)**	**0**	**(2,890,137)**	**(2,940,137)**	**(272,100)**	**0**	**(3,212,237)**	**-11.14%**
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%
Net Funding From / (To) Other Academic Units	0	0	0	0	0	0	0	0	0.00%
Strategic Initiative Funding	2,390,137	0	0	2,390,137	3,490,137	0	0	3,490,137	46.02%
Total Model Allocations	**2,390,137**	**0**	**0**	**2,390,137**	**3,490,137**	**0**	**0**	**3,490,137**	**46.02%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**(500,000)**	**0**	**(500,000)**	**550,000**	**(272,100)**	**0**	**277,900**	**155.58%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(550,000)	0	0	(550,000)	0.00%
Margin (Change in Fund Balance)	**0**	**(500,000)**	**0**	**(500,000)**	**0**	**(272,100)**	**0**	**(272,100)**	**45.58%**

CL086 - ACADEMIC SUPPORT SERVICES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	93,083	0	0	93,083	80,897	0	0	80,897	-13.09%
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	40,000	0	0	40,000	45,000	0	0	45,000	12.50%
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	5,000	5,000	0	0	0	0	-100.00%
Sales, Services & Other	145,676	432,500	0	578,176	153,956	437,000	0	590,956	2.21%
Total Revenue	**278,759**	**432,500**	**5,000**	**716,259**	**279,853**	**437,000**	**0**	**716,853**	**0.08%**
Direct Expenses:									
Salaries and Wages	(4,402,177)	0	0	(4,402,177)	(5,216,962)	0	0	(5,216,962)	18.51%
Fringe Benefits	(1,259,489)	0	0	(1,259,489)	(1,367,007)	0	0	(1,367,007)	8.54%
Subtotal Personnel	*(5,661,666)*	*0*	*0*	*(5,661,666)*	*(6,583,969)*	*0*	*0*	*(6,583,969)*	*16.29%*
Services	(150,803)	(114,000)	0	(264,803)	(148,853)	(88,000)	0	(236,853)	-10.56%
Travel	(87,450)	(5,500)	0	(92,950)	(93,000)	(5,500)	0	(98,500)	5.97%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(160,800)	(49,000)	(5,000)	(214,800)	(201,800)	(42,500)	0	(244,300)	13.73%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(355,400)	(51,500)	0	(406,900)	(319,900)	(51,000)	0	(370,900)	-8.85%
Scholarships	(38,200)	0	0	(38,200)	(44,000)	0	0	(44,000)	15.18%
Contingencies	0	0	0	0	(252)	0	0	(252)	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	*(792,653)*	*(220,000)*	*(5,000)*	*(1,017,653)*	*(807,805)*	*(187,000)*	*0*	*(994,805)*	*-2.25%*
Total Direct Expenses	**(6,454,319)**	**(220,000)**	**(5,000)**	**(6,679,319)**	**(7,391,774)**	**(187,000)**	**0**	**(7,578,774)**	**13.47%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	572,722	(250,000)	0	322,722	1,416,000	(250,000)	0	1,166,000	261.30%
Total Contras & Transfers	**572,722**	**(250,000)**	**0**	**322,722**	**1,416,000**	**(250,000)**	**0**	**1,166,000**	**261.30%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(5,602,838)**	**(37,500)**	**0**	**(5,640,338)**	**(5,695,921)**	**0**	**0**	**(5,695,921)**	**-0.99%**
Support Unit Allocations	5,602,838	0	0	5,602,838	6,261,921	0	0	6,261,921	11.76%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**(37,500)**	**0**	**(37,500)**	**566,000**	**0**	**0**	**566,000**	**1609.33%**
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**	**(37,500)**	**0**	**(37,500)**	**566,000**	**0**	**0**	**566,000**	**1609.33%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(566,000)	0	0	(566,000)	0.00%
Margin (Change in Fund Balance)	**0**	**(37,500)**	**0**	**(37,500)**	**0**	**0**	**0**	**0**	**100.00%**

CL087 - UNIVERSITY HEALTH SERVICES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	50,413	0	0	50,413	83,160	0	0	83,160	64.96%
Direct Tuition	0	5,453,786	0	5,453,786	0	6,026,525	0	6,026,525	10.50%
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	5,453,786	0	5,453,786	0	6,026,525	0	6,026,525	10.50%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	0	21,000	0	21,000	0	18,000	0	18,000	-14.29%
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	50,000	200,000	250,000	0	0	190,000	190,000	-24.00%
Sales, Services & Other	10,000	399,000	0	409,000	5,000	754,038	0	759,038	85.58%
Total Revenue	**60,413**	**5,923,786**	**200,000**	**6,184,199**	**88,160**	**6,798,563**	**190,000**	**7,076,723**	**14.43%**
Direct Expenses:									
Salaries and Wages	(736,045)	(2,215,000)	(30,000)	(2,981,045)	(1,764,107)	(2,996,042)	(80,000)	(4,840,149)	62.36%
Fringe Benefits	(222,968)	(475,000)	0	(697,968)	(572,379)	(729,639)	(5,000)	(1,307,018)	87.26%
Subtotal Personnel	*(959,013)*	*(2,690,000)*	*(30,000)*	*(3,679,013)*	*(2,336,486)*	*(3,725,681)*	*(85,000)*	*(6,147,167)*	*67.09%*
Services	(402,400)	(987,500)	(170,000)	(1,559,900)	(503,500)	(958,263)	(70,000)	(1,531,763)	-1.80%
Travel	(27,000)	(30,000)	0	(57,000)	(51,000)	(68,550)	0	(119,550)	109.74%
Utilities	0	(1,010,000)	0	(1,010,000)	0	(1,051,250)	0	(1,051,250)	4.08%
Supplies	(19,250)	(253,500)	0	(272,750)	(98,270)	(289,152)	(35,000)	(422,422)	54.88%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(3,800)	(401,500)	0	(405,300)	(18,000)	(121,727)	0	(139,727)	-65.53%
Scholarships	(40,000)	(6,000)	0	(46,000)	(38,400)	(8,400)	0	(46,800)	1.74%
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	*(492,450)*	*(2,688,500)*	*(170,000)*	*(3,350,950)*	*(709,170)*	*(2,497,342)*	*(105,000)*	*(3,311,512)*	*-1.18%*
Total Direct Expenses	**(1,451,463)**	**(5,378,500)**	**(200,000)**	**(7,029,963)**	**(3,045,656)**	**(6,223,023)**	**(190,000)**	**(9,458,679)**	**34.55%**
Contras & Transfers:									
Contras & Recoveries	0	26,500	0	26,500	0	26,500	0	26,500	0.00%
Net Transfers	157,157	(604,324)	0	(447,167)	1,673,190	(602,040)	0	1,071,150	339.54%
Total Contras & Transfers	**157,157**	**(577,824)**	**0**	**(420,667)**	**1,673,190**	**(575,540)**	**0**	**1,097,650**	**360.93%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(1,233,893)**	**(32,538)**	**0**	**(1,266,431)**	**(1,284,306)**	**0**	**0**	**(1,284,306)**	**-1.41%**
Support Unit Allocations	1,233,893	0	0	1,233,893	1,284,306	0	0	1,284,306	4.09%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**(32,538)**	**0**	**(32,538)**	**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%
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**	**(32,538)**	**0**	**(32,538)**	**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**	**(32,538)**	**0**	**(32,538)**	**0**	**0**	**0**	**0**	**100.00%**

CL089 - PALMETTO COLLEGE
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	52,460	0	0	52,460	50,147	0	0	50,147	-4.41%
Direct Tuition	1,569,281	22,000	0	1,591,281	1,250,000	23,000	0	1,273,000	-20.00%
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	1,569,281	22,000	0	1,591,281	1,250,000	23,000	0	1,273,000	-20.00%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	208,200	0	0	208,200	204,700	0	0	204,700	-1.68%
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	2,000	0	0	2,000	23,300	0	0	23,300	1065.00%
Total Revenue	**6,831,941**	**22,000**	**162,500**	**7,016,441**	**6,528,147**	**23,000**	**162,500**	**6,713,647**	**-4.32%**
Direct Expenses:									
Salaries and Wages	(2,605,790)	0	(20,000)	(2,625,790)	(2,640,347)	0	(34,000)	(2,674,347)	1.85%
Fringe Benefits	(1,025,905)	0	(5,000)	(1,030,905)	(1,017,500)	0	(1,000)	(1,018,500)	-1.20%
Subtotal Personnel	*(3,631,695)*	*0*	*(25,000)*	*(3,656,695)*	*(3,657,847)*	*0*	*(35,000)*	*(3,692,847)*	*0.99%*
Services	(619,650)	0	0	(619,650)	(764,575)	(1,040,000)	0	(1,804,575)	191.22%
Travel	(62,900)	0	0	(62,900)	(84,100)	0	0	(84,100)	33.70%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(57,150)	(22,000)	0	(79,150)	(71,600)	(11,000)	0	(82,600)	4.36%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(250,870)	0	0	(250,870)	(297,440)	(15,000)	0	(312,440)	24.54%
Scholarships	0	0	(137,500)	(137,500)	0	0	(147,500)	(147,500)	7.27%
Contingencies	63,882	0	0	63,882	(261,487)	0	0	(261,487)	509.33%
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	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*(926,688)*	*(22,000)*	*(137,500)*	*(1,086,188)*	*(1,479,202)*	*(1,066,000)*	*(147,500)*	*(2,692,702)*	*147.90%*
Total Direct Expenses	**(4,558,383)**	**(22,000)**	**(162,500)**	**(4,742,883)**	**(5,137,049)**	**(1,066,000)**	**(182,500)**	**(6,385,549)**	**34.63%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	830,000	1,040,000	0	1,870,000	0.00%
Net Transfers	(1,813,630)	0	0	(1,813,630)	(1,813,630)	3,000	20,000	(1,790,630)	1.27%
Total Contras & Transfers	**(1,813,630)**	**0**	**0**	**(1,813,630)**	**(983,630)**	**1,043,000**	**20,000**	**79,370**	**104.38%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**459,928**	**0**	**0**	**459,928**	**407,468**	**0**	**0**	**407,468**	**-11.41%**
Support Unit Allocations	(459,928)	0	0	(459,928)	(407,468)	0	0	(407,468)	-11.41%
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%**

CL091 - SCHOLARSHIPS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	0	0	0	0	338,000	0	0	338,000	0.00%
Direct Tuition	1,950,000	0	0	1,950,000	1,010,000	0	0	1,010,000	-48.21%
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	1,950,000	0	0	1,950,000	1,010,000	0	0	1,010,000	-48.21%
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	6,200,000	6,200,000	0	0	6,200,000	6,200,000	0.00%
Sales, Services & Other	0	540,000	450,000	990,000	0	540,000	450,000	990,000	0.00%
Total Revenue	**1,950,000**	**540,000**	**6,650,000**	**9,140,000**	**1,348,000**	**540,000**	**6,650,000**	**8,538,000**	**-6.59%**
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	(19,629,976)	(7,945,000)	(5,843,000)	(33,417,976)	(22,367,976)	(7,945,000)	(5,843,000)	(36,155,976)	8.19%
Contingencies	(1,985,000)	0	(807,000)	(2,792,000)	(385,000)	0	(807,000)	(1,192,000)	-57.31%
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	*(21,614,976)*	*(7,945,000)*	*(6,650,000)*	*(36,209,976)*	*(22,752,976)*	*(7,945,000)*	*(6,650,000)*	*(37,347,976)*	*3.14%*
Total Direct Expenses	**(22,814,976)**	**(7,945,000)**	**(6,650,000)**	**(37,409,976)**	**(23,952,976)**	**(7,945,000)**	**(6,650,000)**	**(38,547,976)**	**3.04%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	(200,000)	7,405,000	0	7,205,000	(200,000)	7,405,000	0	7,205,000	0.00%
Total Contras & Transfers	**(200,000)**	**7,405,000**	**0**	**7,205,000**	**(200,000)**	**7,405,000**	**0**	**7,205,000**	**0.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(21,064,976)**	**0**	**0**	**(21,064,976)**	**(22,804,976)**	**0**	**0**	**(22,804,976)**	**-8.26%**
Support Unit Allocations	19,464,976	0	0	19,464,976	22,664,976	0	0	22,664,976	16.44%
Margin (Change in Fund Balance) After Support Unit Allocations	**(1,600,000)**	**0**	**0**	**(1,600,000)**	**(140,000)**	**0**	**0**	**(140,000)**	**91.25%**
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	1,600,000	0	0	1,600,000	2,400,000	0	0	2,400,000	50.00%
Total Model Allocations	**1,600,000**	**0**	**0**	**1,600,000**	**2,400,000**	**0**	**0**	**2,400,000**	**50.00%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**2,260,000**	**0**	**0**	**2,260,000**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(2,260,000)	0	0	(2,260,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL093 - HOUSING
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	0	0	0	0	15,190	0	0	15,190	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	900,000	0	900,000	0	959,000	0	959,000	6.56%
Total Revenue	**0**	**900,000**	**0**	**900,000**	**15,190**	**959,000**	**0**	**974,190**	**8.24%**
Direct Expenses:									
Salaries and Wages	(310,000)	(50,000)	0	(360,000)	(298,990)	0	0	(298,990)	-16.95%
Fringe Benefits	(106,000)	0	0	(106,000)	(106,000)	0	0	(106,000)	0.00%
Subtotal Personnel	*(416,000)*	*(50,000)*	*0*	*(466,000)*	*(404,990)*	*0*	*0*	*(404,990)*	*-13.09%*
Services	(7,200)	(95,000)	0	(102,200)	(2,250)	(167,000)	0	(169,250)	65.61%
Travel	(4,000)	(2,500)	0	(6,500)	(2,093)	0	0	(2,093)	-67.80%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(11,750)	(715,000)	0	(726,750)	(13,802)	(792,000)	0	(805,802)	10.88%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(8,200)	(20,000)	0	(28,200)	(4,660)	0	0	(4,660)	-83.48%
Scholarships	0	(17,500)	0	(17,500)	(6,548)	0	0	(6,548)	-62.58%
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	*(31,150)*	*(850,000)*	*0*	*(881,150)*	*(29,353)*	*(959,000)*	*0*	*(988,353)*	*12.17%*
Total Direct Expenses	**(447,150)**	**(900,000)**	**0**	**(1,347,150)**	**(434,343)**	**(959,000)**	**0**	**(1,393,343)**	**3.43%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	27,997	0	0	27,997	0	0	0	0	-100.00%
Total Contras & Transfers	**27,997**	**0**	**0**	**27,997**	**0**	**0**	**0**	**0**	**-100.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(419,153)**	**0**	**0**	**(419,153)**	**(419,153)**	**0**	**0**	**(419,153)**	**0.00%**
Support Unit Allocations	419,153	0	0	419,153	419,153	0	0	419,153	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%**

EMPLOYEE SERVICES
Support Units Summary
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	431,894	0	0	431,894	448,416	0	0	448,416	3.83%
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	150,000	150,000	0	0	150,000	150,000	0.00%
Sales, Services & Other	1,331,000	24,077	525,000	1,880,077	1,331,000	120,923	525,000	1,976,923	5.15%
Total Revenue	**1,762,894**	**24,077**	**675,000**	**2,461,971**	**1,779,416**	**120,923**	**675,000**	**2,575,339**	**4.60%**
Direct Expenses:									
Salaries and Wages	(13,467,391)	0	0	(13,467,391)	(14,745,968)	0	0	(14,745,968)	9.49%
Fringe Benefits	(5,135,011)	0	0	(5,135,011)	(5,564,158)	0	0	(5,564,158)	8.36%
Subtotal Personnel	*(18,602,402)*	*0*	*0*	*(18,602,402)*	*(20,310,126)*	*0*	*0*	*(20,310,126)*	*9.18%*
Services	(1,641,298)	(500)	0	(1,641,798)	(1,767,912)	(29,500)	0	(1,797,412)	9.48%
Travel	(63,400)	(1,427)	0	(64,827)	(71,500)	1,427	0	(70,073)	8.09%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(170,480)	(7,500)	0	(177,980)	(188,687)	6,735	0	(181,952)	2.23%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(93,442)	(2,150)	0	(95,592)	(98,190)	(22,850)	0	(121,040)	26.62%
Scholarships	0	0	(150,000)	(150,000)	0	0	(150,000)	(150,000)	0.00%
Contingencies	(1,958,684)	(23,265)	0	(1,981,949)	(365,375)	(21,735)	0	(387,110)	-80.47%
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	*(3,927,304)*	*(34,842)*	*(150,000)*	*(4,112,146)*	*(2,491,664)*	*(65,923)*	*(150,000)*	*(2,707,587)*	*-34.16%*
Total Direct Expenses	**(22,529,706)**	**(34,842)**	**(150,000)**	**(22,714,548)**	**(22,801,790)**	**(65,923)**	**(150,000)**	**(23,017,713)**	**1.33%**
Contras & Transfers:									
Contras & Recoveries	656,732	10,000	0	666,732	480,400	(10,000)	0	470,400	-29.45%
Net Transfers	850,000	765	(525,000)	325,765	850,000	(45,000)	(525,000)	280,000	-14.05%
Total Contras & Transfers	**1,506,732**	**10,765**	**(525,000)**	**992,497**	**1,330,400**	**(55,000)**	**(525,000)**	**750,400**	**-24.39%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(19,260,080)**	**0**	**0**	**(19,260,080)**	**(19,691,974)**	**0**	**0**	**(19,691,974)**	**-2.24%**
Support Unit Allocations	19,260,080	0	0	19,260,080	20,133,974	0	0	20,133,974	4.54%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**442,000**	**0**	**0**	**442,000**	**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**	**442,000**	**0**	**0**	**442,000**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(442,000)	0	0	(442,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL010 - FINANCE
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	275,659	0	0	275,659	308,275	0	0	308,275	11.83%
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	150,000	150,000	0	0	150,000	150,000	0.00%
Sales, Services & Other	1,331,000	22,500	525,000	1,878,500	1,331,000	122,500	525,000	1,978,500	5.32%
Total Revenue	**1,606,659**	**22,500**	**675,000**	**2,304,159**	**1,639,275**	**122,500**	**675,000**	**2,436,775**	**5.76%**
Direct Expenses:									
Salaries and Wages	(8,494,080)	0	0	(8,494,080)	(8,798,232)	0	0	(8,798,232)	3.58%
Fringe Benefits	(3,551,604)	0	0	(3,551,604)	(3,519,608)	0	0	(3,519,608)	-0.90%
Subtotal Personnel	*(12,045,684)*	*0*	*0*	*(12,045,684)*	*(12,317,840)*	*0*	*0*	*(12,317,840)*	*2.26%*
Services	(871,770)	0	0	(871,770)	(1,011,770)	(30,000)	0	(1,041,770)	19.50%
Travel	(59,800)	0	0	(59,800)	(59,800)	0	0	(59,800)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(140,800)	0	0	(140,800)	(140,800)	0	0	(140,800)	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(47,780)	0	0	(47,780)	(47,780)	(25,000)	0	(72,780)	52.32%
Scholarships	0	0	(150,000)	(150,000)	0	0	(150,000)	(150,000)	0.00%
Contingencies	(469,256)	(22,500)	0	(491,756)	(365,375)	(22,500)	0	(387,875)	-21.12%
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	*(1,589,406)*	*(22,500)*	*(150,000)*	*(1,761,906)*	*(1,625,525)*	*(77,500)*	*(150,000)*	*(1,853,025)*	*5.17%*
Total Direct Expenses	**(13,635,090)**	**(22,500)**	**(150,000)**	**(13,807,590)**	**(13,943,365)**	**(77,500)**	**(150,000)**	**(14,170,865)**	**2.63%**
Contras & Transfers:									
Contras & Recoveries	22,900	0	0	22,900	22,900	0	0	22,900	0.00%
Net Transfers	850,000	0	(525,000)	325,000	850,000	(45,000)	(525,000)	280,000	-13.85%
Total Contras & Transfers	**872,900**	**0**	**(525,000)**	**347,900**	**872,900**	**(45,000)**	**(525,000)**	**302,900**	**-12.93%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(11,155,531)**	**0**	**0**	**(11,155,531)**	**(11,431,190)**	**0**	**0**	**(11,431,190)**	**-2.47%**
Support Unit Allocations	11,155,531	0	0	11,155,531	11,873,190	0	0	11,873,190	6.43%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**442,000**	**0**	**0**	**442,000**	**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**	**442,000**	**0**	**0**	**442,000**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(442,000)	0	0	(442,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL016 - HUMAN RESOURCES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	155,092	0	0	155,092	139,373	0	0	139,373	-10.14%
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)	-200.00%
Total Revenue	**155,092**	**1,577**	**0**	**156,669**	**139,373**	**(1,577)**	**0**	**137,796**	**-12.05%**
Direct Expenses:									
Salaries and Wages	(4,938,365)	0	0	(4,938,365)	(5,906,968)	0	0	(5,906,968)	19.61%
Fringe Benefits	(1,564,094)	0	0	(1,564,094)	(2,022,500)	0	0	(2,022,500)	29.31%
Subtotal Personnel	*(6,502,459)*	*0*	*0*	*(6,502,459)*	*(7,929,468)*	*0*	*0*	*(7,929,468)*	*21.95%*
Services	(768,728)	(500)	0	(769,228)	(754,442)	500	0	(753,942)	-1.99%
Travel	(3,600)	(1,427)	0	(5,027)	(11,700)	1,427	0	(10,273)	104.36%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(28,180)	(7,500)	0	(35,680)	(43,200)	6,735	0	(36,465)	2.20%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(43,494)	(2,150)	0	(45,644)	(49,810)	2,150	0	(47,660)	4.42%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(1,479,118)	(765)	0	(1,479,883)	0	765	0	765	-100.05%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*(2,323,120)*	*(12,342)*	*0*	*(2,335,462)*	*(859,152)*	*11,577*	*0*	*(847,575)*	*-63.71%*
Total Direct Expenses	**(8,825,579)**	**(12,342)**	**0**	**(8,837,921)**	**(8,788,620)**	**11,577**	**0**	**(8,777,043)**	**-0.69%**
Contras & Transfers:									
Contras & Recoveries	633,832	10,000	0	643,832	457,500	(10,000)	0	447,500	-30.49%
Net Transfers	0	765	0	765	0	0	0	0	-100.00%
Total Contras & Transfers	**633,832**	**10,765**	**0**	**644,597**	**457,500**	**(10,000)**	**0**	**447,500**	**-30.58%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(8,036,655)**	**0**	**0**	**(8,036,655)**	**(8,191,747)**	**0**	**0**	**(8,191,747)**	**-1.93%**
Support Unit Allocations	8,036,655	0	0	8,036,655	8,191,747	0	0	8,191,747	1.93%
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%**

CL063 - STAFF SENATE
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	1,143	0	0	1,143	768	0	0	768	-32.84%
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	**1,143**	**0**	**0**	**1,143**	**768**	**0**	**0**	**768**	**-32.84%**
Direct Expenses:									
Salaries and Wages	(34,946)	0	0	(34,946)	(40,768)	0	0	(40,768)	16.66%
Fringe Benefits	(19,313)	0	0	(19,313)	(22,050)	0	0	(22,050)	14.17%
Subtotal Personnel	*(54,259)*	*0*	*0*	*(54,259)*	*(62,818)*	*0*	*0*	*(62,818)*	*15.77%*
Services	(800)	0	0	(800)	(1,700)	0	0	(1,700)	112.50%
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)	(4,687)	0	0	(4,687)	212.47%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(2,168)	0	0	(2,168)	(600)	0	0	(600)	-72.32%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(10,310)	0	0	(10,310)	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	*(14,778)*	*0*	*0*	*(14,778)*	*(6,987)*	*0*	*0*	*(6,987)*	*-52.72%*
Total Direct Expenses	**(69,037)**	**0**	**0**	**(69,037)**	**(69,805)**	**0**	**0**	**(69,805)**	**1.11%**
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	**(67,894)**	**0**	**0**	**(67,894)**	**(69,037)**	**0**	**0**	**(69,037)**	**-1.68%**
Support Unit Allocations	67,894	0	0	67,894	69,037	0	0	69,037	1.68%
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

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	(10,623,985)	0	0	(10,623,985)	(34,176,400)	0	0	(34,176,400)	221.69%
Direct Tuition	21,761,760	3,300,000	0	25,061,760	22,835,783	3,650,000	0	26,485,783	5.68%
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	21,761,760	3,300,000	0	25,061,760	22,835,783	3,650,000	0	26,485,783	5.68%
Tuition Discounting	135,000,000	0	0	135,000,000	135,000,000	0	0	135,000,000	0.00%
Total Fees	(1,865,000)	14,870,000	0	13,005,000	(1,865,000)	14,900,000	0	13,035,000	0.23%
General State Appropriations	(228,145,099)	0	0	(228,145,099)	0	0	0	0	-100.00%
Direct State Appropriations	253,722,545	0	0	253,722,545	12,388,093	0	0	12,388,093	-95.12%
Indirect Cost Recovery (IDC) Revenue	(3,884,312)	3,884,312	0	0	(3,884,312)	5,484,312	0	1,600,000	0.00%
Grants, Contracts & Gifts	0	0	741,520	741,520	27,500	178,000	431,520	637,020	-14.09%
Sales, Services & Other	4,973,203	9,462,399	0	14,435,602	5,348,190	16,841,416	0	22,189,606	53.71%
Total Revenue	**170,939,112**	**31,516,711**	**741,520**	**203,197,343**	**135,673,854**	**41,053,728**	**431,520**	**177,159,102**	**-12.81%**
Direct Expenses:									
Salaries and Wages	(46,885,639)	(1,015,800)	(3,500)	(47,904,939)	(54,388,440)	(1,348,953)	(3,500)	(55,740,893)	16.36%
Fringe Benefits	(17,245,561)	(426,280)	(20)	(17,671,861)	(20,727,398)	(535,693)	(20)	(21,263,111)	20.32%
Subtotal Personnel	*(64,131,200)*	*(1,442,080)*	*(3,520)*	*(65,576,800)*	*(75,115,838)*	*(1,884,646)*	*(3,520)*	*(77,004,004)*	*17.43%*
Services	(38,318,705)	(1,059,533)	0	(39,378,238)	(37,533,179)	(2,319,923)	0	(39,853,102)	1.21%
Travel	(214,250)	(10,808)	0	(225,058)	(357,846)	(15,718)	0	(373,564)	65.99%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(1,794,342)	(1,608,930)	0	(3,403,272)	(1,758,505)	(3,248,251)	0	(5,006,756)	47.12%
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	(11,881,611)	(2,095,173)	(310,000)	(14,286,784)	(12,660,362)	(2,373,596)	0	(15,033,958)	5.23%
Scholarships	(2,000)	0	(400,000)	(402,000)	0	0	(400,000)	(400,000)	-0.50%
Contingencies	(28,725,841)	(3,079,570)	0	(31,805,411)	(11,552,969)	(11,977,205)	0	(23,530,174)	-26.02%
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)	(149,988)	0	0	(149,988)	-46.31%
Subtotal Non-Personnel	*(216,216,087)*	*(7,854,014)*	*(710,000)*	*(224,780,101)*	*(199,012,849)*	*(19,934,693)*	*(400,000)*	*(219,347,542)*	*-2.42%*
Total Direct Expenses	**(280,347,287)**	**(9,296,094)**	**(713,520)**	**(290,356,901)**	**(274,128,687)**	**(21,819,339)**	**(403,520)**	**(296,351,546)**	**2.06%**
Contras & Transfers:									
Contras & Recoveries	17,262,393	16,417,452	0	33,679,845	17,414,981	17,387,452	0	34,802,433	3.33%
Net Transfers	(927,185)	(38,863,166)	(28,000)	(39,818,351)	29,537,356	(36,867,341)	(28,000)	(7,357,985)	81.52%
Total Contras & Transfers	**16,335,208**	**(22,445,714)**	**(28,000)**	**(6,138,506)**	**46,952,337**	**(19,479,889)**	**(28,000)**	**27,444,448**	**547.09%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(93,072,967)**	**(225,097)**	**0**	**(93,298,064)**	**(91,502,496)**	**(245,500)**	**0**	**(91,747,996)**	**1.66%**
Support Unit Allocations	89,026,481	0	0	89,026,481	94,300,592	0	0	94,300,592	5.92%
Margin (Change in Fund Balance) After Support Unit Allocations	**(4,046,486)**	**(225,097)**	**0**	**(4,271,583)**	**2,798,096**	**(245,500)**	**0**	**2,552,596**	**159.76%**
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	4,046,486	0	0	4,046,486	1,150,000	0	0	1,150,000	-71.58%
Total Model Allocations	**4,046,486**	**0**	**0**	**4,046,486**	**1,150,000**	**0**	**0**	**1,150,000**	**-71.58%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**(225,097)**	**0**	**(225,097)**	**3,948,096**	**(245,500)**	**0**	**3,702,596**	**1744.89%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(3,948,096)	0	0	(3,948,096)	0.00%
Margin (Change in Fund Balance)	**0**	**(225,097)**	**0**	**(225,097)**	**0**	**(245,500)**	**0**	**(245,500)**	**-9.06%**

CL000 - GENERAL FUND
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	(43,398,666)	0	0	(43,398,666)	(35,222,076)	0	0	(35,222,076)	-18.84%
Direct Tuition	21,759,480	2,350,000	0	24,109,480	22,833,983	2,500,000	0	25,333,983	5.08%
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	21,759,480	2,350,000	0	24,109,480	22,833,983	2,500,000	0	25,333,983	5.08%
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	(228,145,099)	0	0	(228,145,099)	0	0	0	0	-100.00%
Direct State Appropriations	249,784,285	0	0	249,784,285	12,388,093	0	0	12,388,093	-95.04%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	0	200,000	200,000	0	0	200,000	200,000	0.00%
Sales, Services & Other	3,300,000	0	0	3,300,000	3,800,000	0	0	3,800,000	15.15%
Total Revenue	**138,300,000**	**2,350,000**	**200,000**	**140,850,000**	**138,800,000**	**2,500,000**	**200,000**	**141,500,000**	**0.46%**
Direct Expenses:									
Salaries and Wages	(12,985)	0	0	(12,985)	0	0	0	0	-100.00%
Fringe Benefits	(28,276)	0	0	(28,276)	0	0	0	0	-100.00%
Subtotal Personnel	*(41,261)*	*0*	*0*	*(41,261)*	*0*	*0*	*0*	*0*	*-100.00%*
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	(2,400,000)	0	0	(2,400,000)	(2,900,000)	0	0	(2,900,000)	20.83%
Scholarships	0	0	(200,000)	(200,000)	0	0	(200,000)	(200,000)	0.00%
Contingencies	0	0	0	0	(41,261)	0	0	(41,261)	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	*(137,500,000)*	*0*	*(200,000)*	*(137,700,000)*	*(138,041,261)*	*0*	*(200,000)*	*(138,241,261)*	*0.39%*
Total Direct Expenses	**(137,541,261)**	**0**	**(200,000)**	**(137,741,261)**	**(138,041,261)**	**0**	**(200,000)**	**(138,241,261)**	**0.36%**
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	(2,500,000)	0	(878,462)	-20.59%
Total Contras & Transfers	**2,121,538**	**(2,350,000)**	**0**	**(228,462)**	**2,121,538**	**(2,500,000)**	**0**	**(378,462)**	**-65.66%**
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

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	**Other Unrestricted**	**Restricted**	**Total**	**A Funds**	**Other Unrestricted**	**Restricted**	**Total**	**% Change in Budget**
Revenue:									
Budget Transfers	49,441	0	0	49,441	(899,683)	0	0	(899,683)	-1919.71%
Direct Tuition	0	950,000	0	950,000	0	1,150,000	0	1,150,000	21.05%
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	950,000	0	950,000	0	1,150,000	0	1,150,000	21.05%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	(1,865,000)	1,870,000	0	5,000	(1,865,000)	1,900,000	0	35,000	600.00%
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	(3,884,312)	3,884,312	0	0	(3,884,312)	5,484,312	0	1,600,000	0.00%
Grants, Contracts & Gifts	0	0	231,520	231,520	0	0	231,520	231,520	0.00%
Sales, Services & Other	0	3,330,000	0	3,330,000	0	10,354,230	0	10,354,230	210.94%
Total Revenue	**(5,699,871)**	**10,034,312**	**231,520**	**4,565,961**	**(6,648,995)**	**18,888,542**	**231,520**	**12,471,067**	**173.13%**
Direct Expenses:									
Salaries and Wages	(2,962,962)	0	(3,500)	(2,966,462)	(3,021,015)	0	(3,500)	(3,024,515)	1.96%
Fringe Benefits	(911,219)	0	(20)	(911,239)	(931,219)	0	(20)	(931,239)	2.19%
Subtotal Personnel	*(3,874,181)*	*0*	*(3,520)*	*(3,877,701)*	*(3,952,234)*	*0*	*(3,520)*	*(3,955,754)*	*2.01%*
Services	(3,908,359)	(250,000)	0	(4,158,359)	(4,402,063)	(113,250)	0	(4,515,313)	8.58%
Travel	(24,700)	0	0	(24,700)	(34,250)	(4,910)	0	(39,160)	58.54%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(14,700)	(57,215)	0	(71,915)	(16,350)	(87,000)	0	(103,350)	43.71%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(178,800)	(1,200,000)	0	(1,378,800)	(172,750)	(1,251,000)	0	(1,423,750)	3.26%
Scholarships	0	0	(200,000)	(200,000)	0	0	(200,000)	(200,000)	0.00%
Contingencies	(5,252,828)	(2,918,945)	0	(8,171,773)	(3,776,238)	(11,824,230)	0	(15,600,468)	90.91%
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	*(9,379,387)*	*(4,426,160)*	*(200,000)*	*(14,005,547)*	*(8,401,651)*	*(13,280,390)*	*(200,000)*	*(21,882,041)*	*56.24%*
Total Direct Expenses	**(13,253,568)**	**(4,426,160)**	**(203,520)**	**(17,883,248)**	**(12,353,885)**	**(13,280,390)**	**(203,520)**	**(25,837,795)**	**44.48%**
Contras & Transfers:									
Contras & Recoveries	0	687,600	0	687,600	0	687,600	0	687,600	0.00%
Net Transfers	0	(6,295,752)	(28,000)	(6,323,752)	0	(6,295,752)	(28,000)	(6,323,752)	0.00%
Total Contras & Transfers	**0**	**(5,608,152)**	**(28,000)**	**(5,636,152)**	**0**	**(5,608,152)**	**(28,000)**	**(5,636,152)**	**0.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(18,953,439)**	**0**	**0**	**(18,953,439)**	**(19,002,880)**	**0**	**0**	**(19,002,880)**	**-0.26%**
Support Unit Allocations	18,953,439	0	0	18,953,439	19,002,880	0	0	19,002,880	0.26%
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%**

CL011 - LAW ENFORCEMENT & SAFETY
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	300,854	0	0	300,854	413,599	0	0	413,599	37.47%
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	10,450	0	0	10,450	450	0	0	450	-95.69%
Total Revenue	**311,304**	**0**	**0**	**311,304**	**414,049**	**0**	**0**	**414,049**	**33.00%**
Direct Expenses:									
Salaries and Wages	(12,393,157)	0	0	(12,393,157)	(12,746,974)	0	0	(12,746,974)	2.85%
Fringe Benefits	(5,002,194)	0	0	(5,002,194)	(5,383,184)	0	0	(5,383,184)	7.62%
Subtotal Personnel	*(17,395,351)*	*0*	*0*	*(17,395,351)*	*(18,130,158)*	*0*	*0*	*(18,130,158)*	*4.22%*
Services	(2,749,346)	0	0	(2,749,346)	(2,890,825)	0	0	(2,890,825)	5.15%
Travel	(110,000)	0	0	(110,000)	(110,000)	0	0	(110,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(969,557)	0	0	(969,557)	(858,150)	0	0	(858,150)	-11.49%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(8,737,467)	0	0	(8,737,467)	(8,956,895)	0	0	(8,956,895)	2.51%
Scholarships	(1,500)	0	0	(1,500)	0	0	0	0	-100.00%
Contingencies	(97,378)	0	0	(97,378)	(82,839)	0	0	(82,839)	-14.93%
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	*(12,665,248)*	*0*	*0*	*(12,665,248)*	*(12,898,709)*	*0*	*0*	*(12,898,709)*	*1.84%*
Total Direct Expenses	**(30,060,599)**	**0**	**0**	**(30,060,599)**	**(31,028,867)**	**0**	**0**	**(31,028,867)**	**3.22%**
Contras & Transfers:									
Contras & Recoveries	7,587,747	0	0	7,587,747	8,152,416	0	0	8,152,416	7.44%
Net Transfers	106,731	0	0	106,731	106,731	0	0	106,731	0.00%
Total Contras & Transfers	**7,694,478**	**0**	**0**	**7,694,478**	**8,259,147**	**0**	**0**	**8,259,147**	**7.34%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(22,054,817)**	**0**	**0**	**(22,054,817)**	**(22,355,671)**	**0**	**0**	**(22,355,671)**	**-1.36%**
Support Unit Allocations	22,054,817	0	0	22,054,817	23,277,767	0	0	23,277,767	5.55%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**922,096**	**0**	**0**	**922,096**	**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**	**922,096**	**0**	**0**	**922,096**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(922,096)	0	0	(922,096)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL012 - BUSINESS AFFAIRS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	47,359	0	0	47,359	(135,142)	0	0	(135,142)	-385.36%
Direct Tuition	2,280	0	0	2,280	1,800	0	0	1,800	-21.05%
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	2,280	0	0	2,280	1,800	0	0	1,800	-21.05%
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	178,000	0	178,000	0.00%
Sales, Services & Other	369,980	4,627,846	0	4,997,826	289,480	4,978,133	0	5,267,613	5.40%
Total Revenue	**419,619**	**4,627,846**	**0**	**5,047,465**	**156,138**	**5,156,133**	**0**	**5,312,271**	**5.25%**
Direct Expenses:									
Salaries and Wages	(2,068,787)	(123,000)	0	(2,191,787)	(1,688,673)	(456,153)	0	(2,144,826)	-2.14%
Fringe Benefits	(799,517)	(52,000)	0	(851,517)	(720,655)	(161,413)	0	(882,068)	3.59%
Subtotal Personnel	*(2,868,304)*	*(175,000)*	*0*	*(3,043,304)*	*(2,409,328)*	*(617,566)*	*0*	*(3,026,894)*	*-0.54%*
Services	(115,106)	(155,217)	0	(270,323)	(38,966)	(1,563,697)	0	(1,602,663)	492.87%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(27,615)	(648,630)	0	(676,245)	(15,540)	(2,240,501)	0	(2,256,041)	233.61%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(33,600)	(150,397)	0	(183,997)	(10,700)	(380,320)	0	(391,020)	112.51%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(503,735)	0	0	(503,735)	(702,730)	0	0	(702,730)	39.50%
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	*(680,056)*	*(954,244)*	*0*	*(1,634,300)*	*(767,936)*	*(4,184,518)*	*0*	*(4,952,454)*	*203.03%*
Total Direct Expenses	**(3,548,360)**	**(1,129,244)**	**0**	**(4,677,604)**	**(3,177,264)**	**(4,802,084)**	**0**	**(7,979,348)**	**70.59%**
Contras & Transfers:									
Contras & Recoveries	157,081	30,000	0	187,081	0	1,000,000	0	1,000,000	434.53%
Net Transfers	456,980	(3,253,699)	0	(2,796,719)	459,087	(1,104,049)	0	(644,962)	76.94%
Total Contras & Transfers	**614,061**	**(3,223,699)**	**0**	**(2,609,638)**	**459,087**	**(104,049)**	**0**	**355,038**	**113.60%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(2,514,680)**	**274,903**	**0**	**(2,239,777)**	**(2,562,039)**	**250,000**	**0**	**(2,312,039)**	**-3.23%**
Support Unit Allocations	2,514,680	0	0	2,514,680	3,262,039	0	0	3,262,039	29.72%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**274,903**	**0**	**274,903**	**700,000**	**250,000**	**0**	**950,000**	**245.58%**
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**	**274,903**	**0**	**274,903**	**700,000**	**250,000**	**0**	**950,000**	**245.58%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(700,000)	0	0	(700,000)	0.00%
Margin (Change in Fund Balance)	**0**	**274,903**	**0**	**274,903**	**0**	**250,000**	**0**	**250,000**	**-9.06%**

CL014 - DIVISION OF INFORMATION TECH
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	426,349	0	0	426,349	932,450	0	0	932,450	118.71%
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	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	1,300,000	0	1,300,000	0	1,300,000	0	1,300,000	0.00%
Total Revenue	**426,349**	**7,800,000**	**0**	**8,226,349**	**932,450**	**7,800,000**	**0**	**8,732,450**	**6.15%**
Direct Expenses:									
Salaries and Wages	(15,371,427)	0	0	(15,371,427)	(17,217,802)	0	0	(17,217,802)	12.01%
Fringe Benefits	(5,304,922)	0	0	(5,304,922)	(5,874,873)	0	0	(5,874,873)	10.74%
Subtotal Personnel	*(20,676,349)*	*0*	*0*	*(20,676,349)*	*(23,092,675)*	*0*	*0*	*(23,092,675)*	*11.69%*
Services	(22,128,861)	0	0	(22,128,861)	(19,254,017)	0	0	(19,254,017)	-12.99%
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	(300,000)	0	0	(300,000)	(300,000)	0	0	(300,000)	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	*(22,428,861)*	*0*	*0*	*(22,428,861)*	*(19,554,017)*	*0*	*0*	*(19,554,017)*	*-12.82%*
Total Direct Expenses	**(43,105,210)**	**0**	**0**	**(43,105,210)**	**(42,646,692)**	**0**	**0**	**(42,646,692)**	**-1.06%**
Contras & Transfers:									
Contras & Recoveries	0	12,400,000	0	12,400,000	0	12,400,000	0	12,400,000	0.00%
Net Transfers	21,590,968	(20,200,000)	0	1,390,968	20,200,000	(20,200,000)	0	0	-100.00%
Total Contras & Transfers	**21,590,968**	**(7,800,000)**	**0**	**13,790,968**	**20,200,000**	**(7,800,000)**	**0**	**12,400,000**	**-10.09%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(21,087,893)**	**0**	**0**	**(21,087,893)**	**(21,514,242)**	**0**	**0**	**(21,514,242)**	**-2.02%**
Support Unit Allocations	21,087,893	0	0	21,087,893	22,014,242	0	0	22,014,242	4.39%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**500,000**	**0**	**0**	**500,000**	**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**	**500,000**	**0**	**0**	**500,000**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(500,000)	0	0	(500,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL018 - DIVISION OF DEVELOPMENT
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	342,319	0	0	342,319	668,133	0	0	668,133	95.18%
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	**342,319**	**0**	**0**	**342,319**	**668,133**	**0**	**0**	**668,133**	**95.18%**
Direct Expenses:									
Salaries and Wages	(7,584,841)	0	0	(7,584,841)	(13,303,099)	0	0	(13,303,099)	75.39%
Fringe Benefits	(2,825,797)	0	0	(2,825,797)	(5,471,635)	0	0	(5,471,635)	93.63%
Subtotal Personnel	*(10,410,638)*	*0*	*0*	*(10,410,638)*	*(18,774,734)*	*0*	*0*	*(18,774,734)*	*80.34%*
Services	(176,094)	(20,000)	0	(196,094)	(436,468)	(8,660)	0	(445,128)	127.00%
Travel	(61,550)	0	0	(61,550)	(175,596)	0	0	(175,596)	185.29%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(173,773)	(51,160)	0	(224,933)	(100,471)	(65,000)	0	(165,471)	-26.44%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(53,000)	(5,000)	0	(58,000)	(307,899)	(2,500)	0	(310,399)	435.17%
Scholarships	(500)	0	0	(500)	0	0	0	0	-100.00%
Contingencies	(8,251,480)	(156,800)	0	(8,408,280)	0	(156,800)	0	(156,800)	-98.14%
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	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*(8,716,397)*	*(232,960)*	*0*	*(8,949,357)*	*(1,020,434)*	*(232,960)*	*0*	*(1,253,394)*	*-85.99%*
Total Direct Expenses	**(19,127,035)**	**(232,960)**	**0**	**(19,359,995)**	**(19,795,168)**	**(232,960)**	**0**	**(20,028,128)**	**3.45%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	232,960	0	232,960	0	232,960	0	232,960	0.00%
Total Contras & Transfers	**0**	**232,960**	**0**	**232,960**	**0**	**232,960**	**0**	**232,960**	**0.00%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(18,784,716)**	**0**	**0**	**(18,784,716)**	**(19,127,035)**	**0**	**0**	**(19,127,035)**	**-1.82%**
Support Unit Allocations	18,784,716	0	0	18,784,716	20,627,035	0	0	20,627,035	9.81%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**1,500,000**	**0**	**0**	**1,500,000**	**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**	**1,500,000**	**0**	**0**	**1,500,000**	**0.00%**
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**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL019 - INSTITUTIONAL
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	0	0	0	0	350,000	0	0	350,000	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**	**350,000**	**0**	**0**	**350,000**	**0.00%**
Direct Expenses:									
Salaries and Wages	0	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0	0.00%
Subtotal Personnel	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0.00%*
Services	0	0	0	0	0	0	0	0	0.00%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	0	0	0	0	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	0	0	0	0	0	0	0	0.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	0	0	0	0	0	0	0	0.00%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0.00%*
Total Direct Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Contras & Transfers:									
Contras & Recoveries	8,642,565	0	0	8,642,565	8,292,565	0	0	8,292,565	-4.05%
Net Transfers	0	0	0	0	0	0	0	0	0.00%
Total Contras & Transfers	**8,642,565**	**0**	**0**	**8,642,565**	**8,292,565**	**0**	**0**	**8,292,565**	**-4.05%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**8,642,565**	**0**	**0**	**8,642,565**	**8,642,565**	**0**	**0**	**8,642,565**	**0.00%**
Support Unit Allocations	(8,642,565)	0	0	(8,642,565)	(8,642,565)	0	0	(8,642,565)	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Model Allocations:									
Legacy Model Adjustment	0	0	0	0	0	0	0	0	0.00%
Participation Fee Payment	0	0	0	0	0	0	0	0	0.00%
Subvention	0	0	0	0	0	0	0	0	0.00%
Net Funding From / (To) Other Academic Units	0	0	0	0	0	0	0	0	0.00%
Strategic Initiative Funding	0	0	0	0	0	0	0	0	0.00%
Total Model Allocations	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

CL060 - GEN INSTITUTIONAL SUPPORT - UNIV SERVICES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	31,448,666	0	0	31,448,666	(522,000)	0	0	(522,000)	-101.66%
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	3,938,260	0	0	3,938,260	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	0	0	0	0	0	0	0.00%
Sales, Services & Other	0	0	0	0	0	0	0	0	0.00%
Total Revenue	**35,386,926**	**0**	**0**	**35,386,926**	**(522,000)**	**0**	**0**	**(522,000)**	**-101.48%**
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	(11,758,531)	0	0	(11,758,531)	(4,806,521)	0	0	(4,806,521)	-59.12%
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	*(11,758,531)*	*0*	*0*	*(11,758,531)*	*(4,806,521)*	*0*	*0*	*(4,806,521)*	*-59.12%*
Total Direct Expenses	**(11,758,531)**	**0**	**0**	**(11,758,531)**	**(4,806,521)**	**0**	**0**	**(4,806,521)**	**-59.12%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	(32,453,402)	0	0	(32,453,402)	(600,000)	0	0	(600,000)	98.15%
Total Contras & Transfers	**(32,453,402)**	**0**	**0**	**(32,453,402)**	**(600,000)**	**0**	**0**	**(600,000)**	**98.15%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(8,825,007)**	**0**	**0**	**(8,825,007)**	**(5,928,521)**	**0**	**0**	**(5,928,521)**	**32.82%**
Support Unit Allocations	5,928,521	0	0	5,928,521	5,928,521	0	0	5,928,521	0.00%
Margin (Change in Fund Balance) After Support Unit Allocations	**(2,896,486)**	**0**	**0**	**(2,896,486)**	**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%
Net Funding From / (To) Other Academic Units	0	0	0	0	0	0	0	0	0.00%
Strategic Initiative Funding	2,896,486	0	0	2,896,486	0	0	0	0	-100.00%
Total Model Allocations	**2,896,486**	**0**	**0**	**2,896,486**	**0**	**0**	**0**	**0**	**-100.00%**
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%**

CL077 - COMMUNICATIONS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	8,506	0	0	8,506	96,744	0	0	96,744	1037.36%
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	4,500	0	4,500	0.00%
Total Revenue	**8,506**	**0**	**0**	**8,506**	**96,744**	**4,500**	**0**	**101,244**	**1090.26%**
Direct Expenses:									
Salaries and Wages	(918,300)	0	0	(918,300)	(897,244)	0	0	(897,244)	-2.29%
Fringe Benefits	(413,142)	0	0	(413,142)	(377,501)	0	0	(377,501)	-8.63%
Subtotal Personnel	*(1,331,442)*	*0*	*0*	*(1,331,442)*	*(1,274,745)*	*0*	*0*	*(1,274,745)*	*-4.26%*
Services	0	0	0	0	(30,000)	0	0	(30,000)	0.00%
Travel	0	0	0	0	(8,000)	0	0	(8,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	(2,000)	0	0	(2,000)	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(142,277)	0	0	(142,277)	(112,000)	0	0	(112,000)	-21.28%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	0	0	0	(162,165)	0	0	(162,165)	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	*(142,277)*	*0*	*0*	*(142,277)*	*(314,165)*	*0*	*0*	*(314,165)*	*120.81%*
Total Direct Expenses	**(1,473,719)**	**0**	**0**	**(1,473,719)**	**(1,588,910)**	**0**	**0**	**(1,588,910)**	**7.82%**
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	**(1,465,213)**	**0**	**0**	**(1,465,213)**	**(1,492,166)**	**4,500**	**0**	**(1,487,666)**	**-1.53%**
Support Unit Allocations	1,465,213	0	0	1,465,213	1,532,166	0	0	1,532,166	4.57%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**0**	**0**	**0**	**40,000**	**4,500**	**0**	**44,500**	**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%
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**	**40,000**	**4,500**	**0**	**44,500**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(40,000)	0	0	(40,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**4,500**	**0**	**4,500**	**0.00%**

CL078 - DIVISION OF MARKETING
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	92,843	0	0	92,843	89,153	0	0	89,153	-3.97%
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	310,000	310,000	27,500	0	0	27,500	-91.13%
Sales, Services & Other	0	204,553	0	204,553	0	204,553	0	204,553	0.00%
Total Revenue	**92,843**	**204,553**	**310,000**	**607,396**	**116,653**	**204,553**	**0**	**321,206**	**-47.12%**
Direct Expenses:									
Salaries and Wages	(3,392,718)	(892,800)	0	(4,285,518)	(3,285,769)	(892,800)	0	(4,178,569)	-2.50%
Fringe Benefits	(1,162,916)	(374,280)	0	(1,537,196)	(1,184,753)	(374,280)	0	(1,559,033)	1.42%
Subtotal Personnel	*(4,555,634)*	*(1,267,080)*	*0*	*(5,822,714)*	*(4,470,522)*	*(1,267,080)*	*0*	*(5,737,602)*	*-1.46%*
Services	(412,593)	(634,316)	0	(1,046,909)	(1,595,971)	(634,316)	0	(2,230,287)	113.04%
Travel	0	(10,808)	0	(10,808)	(12,000)	(10,808)	0	(22,808)	111.03%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(100,320)	(851,925)	0	(952,245)	(257,755)	(855,750)	0	(1,113,505)	16.93%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(302,300)	(739,776)	(310,000)	(1,352,076)	(150,163)	(739,776)	0	(889,939)	-34.18%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(942,358)	(3,825)	0	(946,183)	0	3,825	0	3,825	-100.40%
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	*(1,757,571)*	*(2,240,650)*	*(310,000)*	*(4,308,221)*	*(2,015,889)*	*(2,236,825)*	*0*	*(4,252,714)*	*-1.29%*
Total Direct Expenses	**(6,313,205)**	**(3,507,730)**	**(310,000)**	**(10,130,935)**	**(6,486,411)**	**(3,503,905)**	**0**	**(9,990,316)**	**-1.39%**
Contras & Transfers:									
Contras & Recoveries	0	3,299,852	0	3,299,852	75,000	3,299,852	0	3,374,852	2.27%
Net Transfers	0	3,325	0	3,325	0	(500)	0	(500)	-115.04%
Total Contras & Transfers	**0**	**3,303,177**	**0**	**3,303,177**	**75,000**	**3,299,352**	**0**	**3,374,352**	**2.15%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(6,220,362)**	**0**	**0**	**(6,220,362)**	**(6,294,758)**	**0**	**0**	**(6,294,758)**	**-1.20%**
Support Unit Allocations	5,070,362	0	0	5,070,362	5,430,758	0	0	5,430,758	7.11%
Margin (Change in Fund Balance) After Support Unit Allocations	**(1,150,000)**	**0**	**0**	**(1,150,000)**	**(864,000)**	**0**	**0**	**(864,000)**	**24.87%**
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	1,150,000	0	0	1,150,000	1,150,000	0	0	1,150,000	0.00%
Total Model Allocations	**1,150,000**	**0**	**0**	**1,150,000**	**1,150,000**	**0**	**0**	**1,150,000**	**0.00%**
Margin (Change in Fund Balance) After Model Allocations	**0**	**0**	**0**	**0**	**286,000**	**0**	**0**	**286,000**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	(286,000)	0	0	(286,000)	0.00%
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(0)**	**0.00%**

CL079 - DIVISION OF EXTERNAL AFFAIRS
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	11,390	0	0	11,390	11,179	0	0	11,179	-1.85%
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	**11,390**	**0**	**0**	**11,390**	**11,179**	**0**	**0**	**11,179**	**-1.85%**
Direct Expenses:									
Salaries and Wages	(461,102)	0	0	(461,102)	(472,281)	0	0	(472,281)	2.42%
Fringe Benefits	(145,233)	0	0	(145,233)	(145,233)	0	0	(145,233)	0.00%
Subtotal Personnel	*(606,335)*	*0*	*0*	*(606,335)*	*(617,514)*	*0*	*0*	*(617,514)*	*1.84%*
Services	(5,600)	0	0	(5,600)	(5,600)	0	0	(5,600)	0.00%
Travel	(18,000)	0	0	(18,000)	(18,000)	0	0	(18,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(6,750)	0	0	(6,750)	(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	(6,353)	0	0	(6,353)	(6,353)	0	0	(6,353)	0.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	0	0	0	0	0	0	0	0.00%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*(36,703)*	*0*	*0*	*(36,703)*	*(36,703)*	*0*	*0*	*(36,703)*	*0.00%*
Total Direct Expenses	**(643,038)**	**0**	**0**	**(643,038)**	**(654,217)**	**0**	**0**	**(654,217)**	**1.74%**
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	**(631,648)**	**0**	**0**	**(631,648)**	**(643,038)**	**0**	**0**	**(643,038)**	**-1.80%**
Support Unit Allocations	631,648	0	0	631,648	643,038	0	0	643,038	1.80%
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%**

CL080 - POSTAL SERVICES
Support Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	23,526	0	0	23,526	23,660	0	0	23,660	0.57%
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	1,292,773	0	0	1,292,773	1,258,260	0	0	1,258,260	-2.67%
Total Revenue	**1,316,299**	**0**	**0**	**1,316,299**	**1,281,920**	**0**	**0**	**1,281,920**	**-2.61%**
Direct Expenses:									
Salaries and Wages	(764,723)	0	0	(764,723)	(783,363)	0	0	(783,363)	2.44%
Fringe Benefits	(278,678)	0	0	(278,678)	(264,678)	0	0	(264,678)	-5.02%
Subtotal Personnel	*(1,043,401)*	*0*	*0*	*(1,043,401)*	*(1,048,041)*	*0*	*0*	*(1,048,041)*	*0.44%*
Services	(115,903)	0	0	(115,903)	(172,426)	0	0	(172,426)	48.77%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(419,596)	0	0	(419,596)	(419,458)	0	0	(419,458)	-0.03%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(23,062)	0	0	(23,062)	(38,850)	0	0	(38,850)	68.46%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	(416,815)	0	0	(416,815)	(478,499)	0	0	(478,499)	14.80%
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	(279,338)	0	0	(279,338)	(149,988)	0	0	(149,988)	-46.31%
Subtotal Non-Personnel	*(1,254,714)*	*0*	*0*	*(1,254,714)*	*(1,259,221)*	*0*	*0*	*(1,259,221)*	*0.36%*
Total Direct Expenses	**(2,298,115)**	**0**	**0**	**(2,298,115)**	**(2,307,262)**	**0**	**0**	**(2,307,262)**	**0.40%**
Contras & Transfers:									
Contras & Recoveries	375,000	0	0	375,000	395,000	0	0	395,000	5.33%
Net Transfers	0	0	0	0	0	0	0	0	0.00%
Total Contras & Transfers	**375,000**	**0**	**0**	**375,000**	**395,000**	**0**	**0**	**395,000**	**5.33%**
Margin (Change in Fund Balance) Prior to Support Unit Allocations	**(606,816)**	**0**	**0**	**(606,816)**	**(630,342)**	**0**	**0**	**(630,342)**	**-3.88%**
Support Unit Allocations	606,816	0	0	606,816	630,342	0	0	630,342	3.88%
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

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Budget Transfers	23,428	0	0	23,428	17,584	0	0	17,584	-24.94%
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	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	**23,428**	**6,500,000**	**0**	**6,523,428**	**17,584**	**6,500,000**	**0**	**6,517,584**	**-0.09%**
Direct Expenses:									
Salaries and Wages	(954,637)	0	0	(954,637)	(972,221)	0	0	(972,221)	1.84%
Fringe Benefits	(373,667)	0	0	(373,667)	(373,667)	0	0	(373,667)	0.00%
Subtotal Personnel	*(1,328,304)*	*0*	*0*	*(1,328,304)*	*(1,345,888)*	*0*	*0*	*(1,345,888)*	*1.32%*
Services	(8,606,843)	0	0	(8,606,843)	(8,606,843)	0	0	(8,606,843)	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	(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	(1,202,716)	0	0	(1,202,716)	(1,202,716)	0	0	(1,202,716)	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	*(9,896,342)*	*0*	*0*	*(9,896,342)*	*(9,896,342)*	*0*	*0*	*(9,896,342)*	*0.00%*
Total Direct Expenses	**(11,224,646)**	**0**	**0**	**(11,224,646)**	**(11,242,230)**	**0**	**0**	**(11,242,230)**	**0.16%**
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	**(3,451,218)**	**(500,000)**	**0**	**(3,951,218)**	**(3,474,646)**	**(500,000)**	**0**	**(3,974,646)**	**-0.59%**
Support Unit Allocations	3,451,218	0	0	3,451,218	3,474,646	0	0	3,474,646	0.68%
Margin (Change in Fund Balance) After Support Unit Allocations	**0**	**(500,000)**	**0**	**(500,000)**	**0**	**(500,000)**	**0**	**(500,000)**	**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**	**(500,000)**	**0**	**(500,000)**	**0**	**(500,000)**	**0**	**(500,000)**	**0.00%**
Expense Budget Net (Increase) / Decrease	0	0	0	0	0	0	0	0	0.00%
Margin (Change in Fund Balance)	**0**	**(500,000)**	**0**	**(500,000)**	**0**	**(500,000)**	**0**	**(500,000)**	**0.00%**

CL028 - SMALL BUSINESS DEVELOPMENT CTR
Pass Through Unit
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	2,500	2,994,745	2,997,245	154.59%
Sales, Services & Other	0	97,000	0	97,000	0	107,000	0	107,000	10.31%
Total Revenue	**791,734**	**97,900**	**1,176,365**	**2,065,999**	**791,734**	**109,500**	**2,994,745**	**3,895,979**	**88.58%**
Direct Expenses:									
Salaries and Wages	(328,952)	(58,206)	(700,000)	(1,087,158)	(352,641)	(60,000)	(876,301)	(1,288,942)	18.56%
Fringe Benefits	(105,575)	(17,694)	(185,000)	(308,269)	(114,345)	(18,000)	(302,848)	(435,193)	41.17%
Subtotal Personnel	*(434,527)*	*(75,900)*	*(885,000)*	*(1,395,427)*	*(466,986)*	*(78,000)*	*(1,179,149)*	*(1,724,135)*	*23.56%*
Services	(331,191)	(5,900)	(8,000)	(345,091)	(309,390)	(2,000)	(1,534,291)	(1,845,681)	434.84%
Travel	(14,141)	(5,900)	(34,270)	(54,311)	(6,521)	(20,400)	(44,990)	(71,911)	32.41%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(10,625)	(12,600)	(22,595)	(45,820)	(6,887)	(8,000)	(15,013)	(29,900)	-34.74%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	(1,250)	(1,100)	(26,500)	(28,850)	(1,950)	(1,100)	(59,515)	(62,565)	116.86%
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	(161,787)	(161,787)	-19.11%
Subtotal Non-Personnel	*(357,207)*	*(25,500)*	*(291,365)*	*(674,072)*	*(324,748)*	*(31,500)*	*(1,815,596)*	*(2,171,844)*	*222.20%*
Total Direct Expenses	**(791,734)**	**(101,400)**	**(1,176,365)**	**(2,069,499)**	**(791,734)**	**(109,500)**	**(2,994,745)**	**(3,895,979)**	**88.26%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	3,500	0	3,500	0	0	0	0	-100.00%
Total Contras & Transfers	**0**	**3,500**	**0**	**3,500**	**0**	**0**	**0**	**0**	**-100.00%**
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 FUNDS[1]
FY2027 BUDGET

	FUND TYPE	FY2025 BUDGET	FY2025 ACTUAL	FY2026 BUDGET	PROPOSED FY2027 BUDGET
SOURCES:					
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	485,065	813,507	485,065	485,065
		5,836,565	**6,165,007**	**5,836,565**	**5,836,565**
USES:					
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	131,054	156,800	156,800
Donor Development	R	76,160	75,997	76,160	76,160
Administration & Finance	R	60,945	52,609	60,945	60,945
Provost	R	45,730	35,338	45,730	45,730
President	R	53,800	208,142	53,800	53,800
Various University Departments[4]	*	18,190	18,190	18,190	18,190
Student Affairs	R	15,215	10,789	15,215	15,215
Government & Community Affairs	R	15,215	18,424	15,215	15,215
Residence Life Program Development	R	11,390	11,417	11,390	11,390
Commencements	R	11,390	19,592	11,390	11,390
University Secretary	R	9,520	226,688	9,520	9,520
Communications	R	3,825	3,617	3,825	3,825
University Technology Services	R	3,825	0	3,825	3,825
Research and Graduate Education	R	1,530	934	1,530	1,530
Human Resources	R	765	716	765	765
Legal Affairs	R	765	0	765	765
		5,836,565	**6,165,007**	**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 FY2027.
(5) Contingent upon approval of Alumni Service Agreement.

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UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2026-2027

IV. USC Schools of Medicine

- ► USC School of Medicine – Columbia
  - Capsule of Performance Data
  - Total Funds Summary
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- ► USC School of Medicine - Greenville
  - Capsule of Performance Data
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CAPSULE OF PERFORMANCE DATA
School of Medicine - Columbia

Fall Enrollment (Majors)[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Total Students:				
Full-Time	670	706	725	2.69%
Part-Time	34	23	26	13.04%
Total Fall Enrollment	704	729	751	3.02%
Total Students:				
Undergraduate	-	-	-	-
Graduate	307	337	357	5.93%
Medicine-MD	397	392	394	0.51%
Total Fall Enrollment	704	729	751	3.02%
Full-Time Equivalent Students:				
Undergraduate	-	-	1	-
Graduate/Professional	757	775	800	3.23%
Total FTEs	757	775	801	3.35%

Degrees Awarded[1]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Certificates	2	-	-	-
Masters	99	72	61	-15.28%
Doctorates	6	31	40	29.03%
Professional and Other	87	90	95	5.56%
Total Degrees	194	193	196	1.55%

Grant Activity[2]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Grant Expenditures by Purpose:				
Research	$ 16,276,353	$ 16,872,971	$ 17,526,169	3.87%
Public Service	20,027,663	21,692,681	22,432,465	3.41%
Scholarships	275,624	370,000	262,374	-29.09%
Other	-	-	-	-
Total	$ 36,579,640	$ 38,935,652	$ 40,221,008	3.30%

Full-Time Ranked Faculty[1] (includes medical professionals)	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Professor	40	46	53	15.22%
Associate Professor	61	60	60	0.00%
Assistant Professor	74	67	59	-11.94%
Instructors/Lecturers	1	-	-	-
Librarian	7	6	3	-50.00%
Total	183	179	175	-2.23%

[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.

MC000 - SOM Columbia
System Institution
Total Funds Summary

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	22,790,610	441,980	23,232,590	24,050,359	359,848	24,410,207	5.07%
Tuition Discounting	592,939	0	592,939	592,939	0	592,939	0.00%
Total Fees	855,409	0	855,409	852,967	0	852,967	-0.29%
General State Appropriations	0	0	0	0	0	0	0.00%
Direct State Appropriations	37,980,236	0	37,980,236	35,812,054	0	35,812,054	-5.71%
Indirect Cost Recovery (IDC) Revenue	2,217,651	0	2,217,651	2,189,291	0	2,189,291	-1.28%
Grants, Contracts & Gifts	41,330,756	262,673	41,593,429	43,373,960	261,632	43,635,592	4.91%
Sales, Services & Other	823,424	(8,012)	815,412	665,299	2,568	667,867	-18.09%
Total Revenue	**106,591,025**	**696,641**	**107,287,666**	**107,536,869**	**624,048**	**108,160,917**	**0.81%**
Direct Expenses:							
Salaries and Wages	(44,279,704)	(152,949)	(44,432,653)	(45,790,521)	(97,499)	(45,888,020)	3.28%
Fringe Benefits	(17,138,947)	(35,700)	(17,174,647)	(17,387,472)	(22,041)	(17,409,513)	1.37%
Subtotal Personnel	*(61,418,651)*	*(188,649)*	*(61,607,300)*	*(63,177,993)*	*(119,540)*	*(63,297,533)*	*2.74%*
Services	(25,472,283)	(120,269)	(25,592,552)	(26,091,375)	268,112	(25,823,263)	0.90%
Travel	(559,400)	0	(559,400)	(790,653)	0	(790,653)	41.34%
Utilities	(1,287,967)	0	(1,287,967)	(1,185,892)	0	(1,185,892)	-7.93%
Supplies	(5,669,254)	(10,641)	(5,679,895)	(5,210,424)	(38,580)	(5,249,004)	-7.59%
Tuition Discounting Costs	(592,939)	0	(592,939)	(592,939)	580,000	(12,939)	-97.82%
Rents, Fixed Charges and Equipment	(5,106,135)	1,625,837	(3,480,298)	(4,661,063)	1,655,879	(3,005,184)	-13.65%
Scholarships	(1,642,145)	500,000	(1,142,145)	(1,587,843)	0	(1,587,843)	39.02%
Contingencies	(5,120,001)	0	(5,120,001)	(3,763,175)	0	(3,763,175)	-26.50%
Renovations	(35,000)	0	(35,000)	5,000	0	5,000	-114.29%
Debt Service	0	145,742	145,742	0	202,852	202,852	-39.19%
Other Strategic Contributions	0	0	0	(745,220)	0	(745,220)	0.00%
Depreciation Expense	0	(1,649,879)	(1,649,879)	0	(1,856,557)	(1,856,557)	12.53%
Other Charges	(3,347,907)	1,302	(3,346,605)	(3,882,500)	0	(3,882,500)	16.01%
Subtotal Non-Personnel	*(48,833,031)*	*492,092*	*(48,340,939)*	*(48,506,084)*	*811,706*	*(47,694,378)*	*-1.34%*
Total Direct Expenses	**(110,251,682)**	**303,443**	**(109,948,239)**	**(111,684,077)**	**692,166**	**(110,991,911)**	**0.95%**
Contras & Transfers:							
Contras & Recoveries	2,850,172	534	2,850,706	2,851,102	0	2,851,102	0.01%
Net Transfers	2,699,916	(2,699,916)	0	2,525,326	(2,525,326)	0	0.00%
Total Contras & Transfers	**5,550,088**	**(2,699,382)**	**2,850,706**	**5,376,428**	**(2,525,326)**	**2,851,102**	**0.01%**
Margin (Change in Fund Balance)	**1,889,431**	**(1,699,298)**	**190,133**	**1,229,220**	**(1,209,112)**	**20,108**	**-89.42%**

MC000 - SOM Columbia
System Institution
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Direct Tuition	22,764,787	25,823	0	22,790,610	24,023,879	26,480	0	24,050,359	5.53%
Tuition Discounting	592,939	0	0	592,939	592,939	0	0	592,939	0.00%
Total Fees	512,000	343,409	0	855,409	369,910	483,057	0	852,967	-0.29%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	37,980,236	0	0	37,980,236	35,777,054	0	35,000	35,812,054	-5.71%
Indirect Cost Recovery (IDC) Revenue	0	2,217,651	0	2,217,651	0	2,189,291	0	2,189,291	-1.28%
Grants, Contracts & Gifts	4,084,329	0	37,246,427	41,330,756	3,493,494	0	39,880,466	43,373,960	4.94%
Sales, Services & Other	346,472	476,952	0	823,424	158,972	506,327	0	665,299	-19.20%
Total Revenue	**66,280,763**	**3,063,835**	**37,246,427**	**106,591,025**	**64,416,248**	**3,205,155**	**39,915,466**	**107,536,869**	**0.89%**
Direct Expenses:									
Salaries and Wages	(25,151,435)	(3,997,720)	(15,130,549)	(44,279,704)	(26,571,476)	(3,117,327)	(16,101,718)	(45,790,521)	3.41%
Fringe Benefits	(9,739,438)	(1,437,147)	(5,962,362)	(17,138,947)	(10,300,172)	(1,143,526)	(5,943,774)	(17,387,472)	1.45%
Subtotal Personnel	*(34,890,873)*	*(5,434,867)*	*(21,092,911)*	*(61,418,651)*	*(36,871,648)*	*(4,260,853)*	*(22,045,492)*	*(63,177,993)*	*2.86%*
Services	(15,479,174)	(1,501,387)	(8,491,722)	(25,472,283)	(14,379,718)	(1,125,367)	(10,586,290)	(26,091,375)	2.43%
Travel	(150,988)	(85,000)	(323,412)	(559,400)	(264,908)	(95,348)	(430,397)	(790,653)	41.34%
Utilities	(1,255,467)	0	(32,500)	(1,287,967)	(1,143,392)	0	(42,500)	(1,185,892)	-7.93%
Supplies	(1,666,274)	(1,879,234)	(2,123,746)	(5,669,254)	(1,446,637)	(1,978,862)	(1,784,925)	(5,210,424)	-8.09%
Tuition Discounting Costs	(592,939)	0	0	(592,939)	(592,939)	0	0	(592,939)	0.00%
Rents, Fixed Charges and Equipment	(2,986,683)	(773,452)	(1,346,000)	(5,106,135)	(3,229,394)	(587,019)	(844,650)	(4,661,063)	-8.72%
Scholarships	(550,000)	(579,645)	(512,500)	(1,642,145)	(560,000)	(567,843)	(460,000)	(1,587,843)	-3.31%
Contingencies	(5,120,001)	0	0	(5,120,001)	(3,763,175)	0	0	(3,763,175)	-26.50%
Renovations	(35,000)	0	0	(35,000)	5,000	0	0	5,000	-114.29%
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	(3,882,500)	(3,882,500)	15.97%
Subtotal Non-Personnel	*(27,836,526)*	*(4,818,718)*	*(16,177,787)*	*(48,833,031)*	*(26,120,383)*	*(4,354,439)*	*(18,031,262)*	*(48,506,084)*	*-0.67%*
Total Direct Expenses	**(62,727,399)**	**(10,253,585)**	**(37,270,698)**	**(110,251,682)**	**(62,992,031)**	**(8,615,292)**	**(40,076,754)**	**(111,684,077)**	**1.30%**
Contras & Transfers:									
Contras & Recoveries	297,084	2,413,939	139,149	2,850,172	222,589	2,461,013	167,500	2,851,102	0.03%
Net Transfers	512,256	2,302,538	(114,878)	2,699,916	(463,006)	2,994,544	(6,212)	2,525,326	-6.47%
Total Contras & Transfers	**809,340**	**4,716,477**	**24,271**	**5,550,088**	**(240,417)**	**5,455,557**	**161,288**	**5,376,428**	**-3.13%**
Margin (Change in Fund Balance)	**4,362,704**	**(2,473,273)**	**0**	**1,889,431**	**1,183,800**	**45,420**	**0**	**1,229,220**	**-34.94%**

CAPSULE OF PERFORMANCE DATA
School of Medicine - Greenville

Fall Enrollment (Majors)[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Total Students:				
Full-Time	418	420	421	0.24%
Part-Time	3	4	6	50.00%
Total Fall Enrollment	421	424	427	0.71%
Total Students:				
Undergraduate	-	-	-	-
Graduate	-	-	-	-
Medicine-MD	421	424	427	0.71%
Total Fall Enrollment	421	424	427	0.71%
Full-Time Equivalent Students:				
Undergraduate	-	-	-	-
Graduate/Professional	421	424	427	0.71%
Total FTEs	421	424	427	0.71%

Degrees Awarded[1]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Certificates	-	-	-	-
Masters	-	-	-	-
Doctorates	-	-	-	-
Professional and Other	96	93	99	6.45%
Total Degrees	96	93	99	6.45%

Grant Activity[2]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Grant Expenditures by Purpose:				
Research	$ 1,544,228	$ 2,657,986	$ 2,292,006	-13.77%
Public Service	560,612	671,520	254,599	-62.09%
Scholarships	405,438	825,282	844,231	2.30%
Other	14,508,974	18,384,805	18,973,390	3.20%
Total	$ 17,019,252	$ 22,539,594	$ 22,364,225	-0.78%

Full-Time Ranked Faculty[1] (includes medical professionals)	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Professor	7	7	6	-14.29%
Associate Professor	9	9	9	0.00%
Assistant Professor	6	7	6	-14.29%
Instructors/Lecturers	-	-	-	-
Librarian	-	-	-	-
Total	22	23	21	-8.70%

[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

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	19,687,039	(170,000)	19,517,039	19,905,603	(35,000)	19,870,603	1.81%
Tuition Discounting	171,870	0	171,870	34,374	0	34,374	-80.00%
Total Fees	382,600	0	382,600	383,800	0	383,800	0.31%
General State Appropriations	0	0	0	0	0	0	0.00%
Direct State Appropriations	1,000,000	0	1,000,000	3,000,000	0	3,000,000	200.00%
Indirect Cost Recovery (IDC) Revenue	20,000	0	20,000	180,000	0	180,000	800.00%
Grants, Contracts & Gifts	7,265,437	171,921	7,437,358	24,820,892	171,921	24,992,813	236.04%
Sales, Services & Other	300,000	(395)	299,605	280,000	(103,443)	176,557	-41.07%
Total Revenue	**28,826,946**	**1,526**	**28,828,472**	**48,604,669**	**33,478**	**48,638,147**	**68.72%**
Direct Expenses:							
Salaries and Wages	(10,701,752)	(9,434)	(10,711,186)	(10,817,155)	(6,984)	(10,824,139)	1.05%
Fringe Benefits	(3,646,579)	(1,287)	(3,647,866)	(3,748,619)	(1,154)	(3,749,773)	2.79%
Subtotal Personnel	*(14,348,331)*	*(10,721)*	*(14,359,052)*	*(14,565,774)*	*(8,138)*	*(14,573,912)*	*1.50%*
Services	(10,458,380)	0	(10,458,380)	(25,789,289)	0	(25,789,289)	146.59%
Travel	(604,250)	0	(604,250)	(619,753)	0	(619,753)	2.57%
Utilities	(600)	0	(600)	(600)	0	(600)	0.00%
Supplies	(1,217,118)	346	(1,216,772)	(1,615,133)	0	(1,615,133)	32.74%
Tuition Discounting Costs	(171,870)	0	(171,870)	(34,374)	35,000	626	-100.36%
Rents, Fixed Charges and Equipment	(1,064,103)	208,709	(855,394)	(1,115,308)	211,872	(903,436)	5.62%
Scholarships	(4,214,761)	170,000	(4,044,761)	(4,256,158)	0	(4,256,158)	5.23%
Contingencies	0	0	0	0	0	0	0.00%
Renovations	0	0	0	0	0	0	0.00%
Debt Service	0	31,282	31,282	0	43,833	43,833	-40.12%
Other Strategic Contributions	0	0	0	0	0	0	0.00%
Depreciation Expense	0	(171,774)	(171,774)	0	(222,166)	(222,166)	29.34%
Other Charges	(20,000)	0	(20,000)	(287,043)	0	(287,043)	1335.22%
Subtotal Non-Personnel	*(17,751,082)*	*238,563*	*(17,512,519)*	*(33,717,658)*	*68,539*	*(33,649,119)*	*92.14%*
Total Direct Expenses	**(32,099,413)**	**227,842**	**(31,871,571)**	**(48,283,432)**	**60,401**	**(48,223,031)**	**51.30%**
Contras & Transfers:							
Contras & Recoveries	409,110	0	409,110	395,571	0	395,571	-3.31%
Net Transfers	0	0	0	0	0	0	0.00%
Total Contras & Transfers	**409,110**	**0**	**409,110**	**395,571**	**0**	**395,571**	**-3.31%**
Margin (Change in Fund Balance)	**(2,863,357)**	**229,368**	**(2,633,989)**	**716,808**	**93,879**	**810,687**	**130.78%**

MG000 - SOM Greenville
System Institution
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	19,558,542	347,061	0	19,905,603	1.11%
Tuition Discounting	171,870	0	0	171,870	34,374	0	0	34,374	-80.00%
Total Fees	127,600	255,000	0	382,600	127,600	256,200	0	383,800	0.31%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	1,000,000	0	0	1,000,000	3,000,000	0	0	3,000,000	200.00%
Indirect Cost Recovery (IDC) Revenue	0	20,000	0	20,000	0	180,000	0	180,000	800.00%
Grants, Contracts & Gifts	600,000	5,500,000	1,165,437	7,265,437	780,000	5,600,000	18,440,892	24,820,892	241.63%
Sales, Services & Other	250,000	50,000	0	300,000	250,000	30,000	0	280,000	-6.67%
Total Revenue	**21,500,774**	**6,160,735**	**1,165,437**	**28,826,946**	**23,750,516**	**6,413,261**	**18,440,892**	**48,604,669**	**68.61%**
Direct Expenses:									
Salaries and Wages	(10,323,230)	(336,765)	(41,757)	(10,701,752)	(10,386,862)	(155,384)	(274,909)	(10,817,155)	1.08%
Fringe Benefits	(3,556,158)	(77,893)	(12,528)	(3,646,579)	(3,610,862)	(41,538)	(96,219)	(3,748,619)	2.80%
Subtotal Personnel	*(13,879,388)*	*(414,658)*	*(54,285)*	*(14,348,331)*	*(13,997,724)*	*(196,922)*	*(371,128)*	*(14,565,774)*	*1.52%*
Services	(9,028,228)	(1,161,000)	(269,152)	(10,458,380)	(8,750,598)	(127,800)	(16,910,891)	(25,789,289)	146.59%
Travel	(530,750)	(73,500)	0	(604,250)	(522,103)	(80,000)	(17,650)	(619,753)	2.57%
Utilities	(600)	0	0	(600)	(600)	0	0	(600)	0.00%
Supplies	(1,120,768)	(74,350)	(22,000)	(1,217,118)	(1,497,603)	(63,350)	(54,180)	(1,615,133)	32.70%
Tuition Discounting Costs	(171,870)	0	0	(171,870)	(34,374)	0	0	(34,374)	-80.00%
Rents, Fixed Charges and Equipment	(1,038,203)	(25,900)	0	(1,064,103)	(858,658)	(256,650)	0	(1,115,308)	4.81%
Scholarships	(3,254,761)	(160,000)	(800,000)	(4,214,761)	(3,306,158)	(150,000)	(800,000)	(4,256,158)	0.98%
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	(20,000)	(20,000)	0	0	(287,043)	(287,043)	1335.22%
Subtotal Non-Personnel	*(15,145,180)*	*(1,494,750)*	*(1,111,152)*	*(17,751,082)*	*(14,970,094)*	*(677,800)*	*(18,069,764)*	*(33,717,658)*	*89.95%*
Total Direct Expenses	**(29,024,568)**	**(1,909,408)**	**(1,165,437)**	**(32,099,413)**	**(28,967,818)**	**(874,722)**	**(18,440,892)**	**(48,283,432)**	**50.42%**
Contras & Transfers:									
Contras & Recoveries	326,097	83,013	0	409,110	350,571	45,000	0	395,571	-3.31%
Net Transfers	7,125,697	(7,125,697)	0	0	6,876,731	(6,876,731)	0	0	0.00%
Total Contras & Transfers	**7,451,794**	**(7,042,684)**	**0**	**409,110**	**7,227,302**	**(6,831,731)**	**0**	**395,571**	**-3.31%**
Margin (Change in Fund Balance)	**(72,000)**	**(2,791,357)**	**0**	**(2,863,357)**	**2,010,000**	**(1,293,192)**	**0**	**716,808**	**125.03%**

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UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2026-2027

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 Enrollment[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Total Students:				
Full-Time	2,845	3,077	3,274	6.40%
Part-Time	1,003	941	957	1.70%
Total Fall Enrollment	3,848	4,018	4,231	5.30%
Total Students:				
Undergraduate	3,104	3,287	3,377	2.74%
Graduate	744	731	854	16.83%
Total Fall Enrollment	3,848	4,018	4,231	5.30%
Full-Time Equivalent Students:				
Undergraduate	2,665	2,852	2,983	4.60%
Graduate	339	364	424	16.37%
Total FTEs	3,004	3,216	3,407	5.93%

Degrees Awarded[1]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Certificates	-	17	8	-
Associates	-	-	-	-
Bachelors	567	629	616	-2.07%
Masters	238	219	222	1.37%
Total Degrees	805	865	846	-2.20%

Grant Activity[2]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Grant Expenditures by Purpose:				
Research	$ 832,578	$ 1,229,269	$ 1,745,967	42.03%
Public Service	1,400,396	1,782,958	1,702,743	-4.50%
Scholarships	15,740,173	17,328,728	20,402,405	17.74%
Other	3,932,786	968,604	1,283,743	32.54%
Total	$ 21,905,932	$ 21,309,559	$ 25,134,857	17.95%

Full-Time Ranked Faculty[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Professor	40	39	45	15.38%
Associate Professor	48	47	45	-4.26%
Assistant Professor	32	39	33	-15.38%
Instructors/Lecturers	35	35	38	8.57%
Librarian	-	-	-	-
Total	155	160	161	0.63%

[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

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	32,856,547	(15,199,244)	17,657,303	35,263,343	(18,354,462)	16,908,881	-4.24%
Tuition Discounting	1,880,000	0	1,880,000	1,880,000	0	1,880,000	0.00%
Total Fees	2,335,479	0	2,335,479	3,097,700	0	3,097,700	32.64%
General State Appropriations	0	0	0	0	0	0	0.00%
Direct State Appropriations	28,481,052	8,350,000	36,831,052	30,275,890	7,500,000	37,775,890	2.57%
Indirect Cost Recovery (IDC) Revenue	225,000	0	225,000	301,000	0	301,000	33.78%
Grants, Contracts & Gifts	22,690,000	550,142	23,240,142	23,768,659	397,800	24,166,459	3.99%
Sales, Services & Other	6,633,400	56,790	6,690,190	7,482,056	14,756	7,496,812	12.06%
Total Revenue	**95,101,478**	**(6,242,312)**	**88,859,166**	**102,068,648**	**(10,441,906)**	**91,626,742**	**3.11%**
Direct Expenses:							
Salaries and Wages	(34,218,969)	(9,375)	(34,228,344)	(38,363,818)	(10,512)	(38,374,330)	12.11%
Fringe Benefits	(14,666,869)	(1,790,167)	(16,457,036)	(16,475,631)	(1,029,517)	(17,505,148)	6.37%
Subtotal Personnel	*(48,885,838)*	*(1,799,542)*	*(50,685,380)*	*(54,839,449)*	*(1,040,029)*	*(55,879,478)*	*10.25%*
Services	(7,910,727)	(92,687)	(8,003,414)	(8,277,623)	(29,739)	(8,307,362)	3.80%
Travel	(400,315)	0	(400,315)	(471,481)	0	(471,481)	17.78%
Utilities	(2,036,000)	0	(2,036,000)	(1,993,000)	20,969	(1,972,031)	-3.14%
Supplies	(2,713,221)	(24,201)	(2,737,422)	(2,781,539)	(39,456)	(2,820,995)	3.05%
Tuition Discounting Costs	(1,880,000)	0	(1,880,000)	(1,880,000)	19,500,000	17,620,000	-1037.23%
Rents, Fixed Charges and Equipment	(10,968,836)	612,930	(10,355,906)	(2,358,620)	833,454	(1,525,166)	-85.27%
Scholarships	(11,331,000)	16,400,000	5,069,000	(21,708,756)	0	(21,708,756)	528.27%
Contingencies	(3,204,431)	0	(3,204,431)	(2,343,705)	0	(2,343,705)	-26.86%
Renovations	0	(3,102,953)	(3,102,953)	(937,000)	(5,625,000)	(6,562,000)	111.48%
Debt Service	0	(640,130)	(640,130)	0	(572,014)	(572,014)	-10.64%
Other Strategic Contributions	0	0	0	(606,624)	0	(606,624)	0.00%
Depreciation Expense	0	(3,354,357)	(3,354,357)	0	(3,528,200)	(3,528,200)	5.18%
Other Charges	(1,178,500)	4,243	(1,174,257)	(1,141,796)	1,759	(1,140,037)	-2.91%
Subtotal Non-Personnel	*(41,623,030)*	*9,802,845*	*(31,820,185)*	*(44,500,144)*	*10,561,773*	*(33,938,371)*	*6.66%*
Total Direct Expenses	**(90,508,868)**	**8,003,303**	**(82,505,565)**	**(99,339,593)**	**9,521,744**	**(89,817,849)**	**8.86%**
Contras & Transfers:							
Contras & Recoveries	255,500	6,052	261,552	323,019	6,052	329,071	25.81%
Net Transfers	(1,885,799)	1,885,799	0	(2,207,119)	2,207,119	0	0.00%
Total Contras & Transfers	**(1,630,299)**	**1,891,851**	**261,552**	**(1,884,100)**	**2,213,171**	**329,071**	**25.81%**
Margin (Change in Fund Balance)	**2,962,311**	**3,652,842**	**6,615,153**	**844,955**	**1,293,009**	**2,137,964**	**-67.68%**

AK000 - Aiken
System Institution
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Direct Tuition	30,400,000	2,456,547	0	32,856,547	32,100,000	3,163,343	0	35,263,343	7.33%
Tuition Discounting	1,880,000	0	0	1,880,000	1,880,000	0	0	1,880,000	0.00%
Total Fees	156,000	2,179,479	0	2,335,479	156,000	2,941,700	0	3,097,700	32.64%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	28,481,052	0	0	28,481,052	30,275,890	0	0	30,275,890	6.30%
Indirect Cost Recovery (IDC) Revenue	0	225,000	0	225,000	0	301,000	0	301,000	33.78%
Grants, Contracts & Gifts	0	160,000	22,530,000	22,690,000	0	408,659	23,360,000	23,768,659	4.75%
Sales, Services & Other	255,000	6,258,400	120,000	6,633,400	155,000	7,112,056	215,000	7,482,056	12.79%
Total Revenue	**61,172,052**	**11,279,426**	**22,650,000**	**95,101,478**	**64,566,890**	**13,926,758**	**23,575,000**	**102,068,648**	**7.33%**
Direct Expenses:									
Salaries and Wages	(31,621,981)	(1,803,434)	(793,554)	(34,218,969)	(32,575,430)	(4,441,730)	(1,346,658)	(38,363,818)	12.11%
Fringe Benefits	(13,754,557)	(646,021)	(266,291)	(14,666,869)	(14,545,252)	(1,477,037)	(453,342)	(16,475,631)	12.33%
Subtotal Personnel	*(45,376,538)*	*(2,449,455)*	*(1,059,845)*	*(48,885,838)*	*(47,120,682)*	*(5,918,767)*	*(1,800,000)*	*(54,839,449)*	*12.18%*
Services	(5,237,905)	(2,277,822)	(395,000)	(7,910,727)	(5,425,455)	(2,457,168)	(395,000)	(8,277,623)	4.64%
Travel	(188,515)	(161,800)	(50,000)	(400,315)	(190,965)	(230,516)	(50,000)	(471,481)	17.78%
Utilities	(1,430,000)	(606,000)	0	(2,036,000)	(1,430,000)	(563,000)	0	(1,993,000)	-2.11%
Supplies	(797,049)	(1,496,172)	(420,000)	(2,713,221)	(939,549)	(1,606,990)	(235,000)	(2,781,539)	2.52%
Tuition Discounting Costs	(1,880,000)	0	0	(1,880,000)	(1,880,000)	0	0	(1,880,000)	0.00%
Rents, Fixed Charges and Equipment	(1,240,256)	(367,080)	(9,361,500)	(10,968,836)	(1,395,806)	(572,814)	(390,000)	(2,358,620)	-78.50%
Scholarships	(1,096,000)	(1,000,000)	(9,235,000)	(11,331,000)	(1,056,000)	(1,102,756)	(19,550,000)	(21,708,756)	91.59%
Contingencies	(1,172,608)	(168,168)	(1,863,655)	(3,204,431)	(1,105,705)	(348,000)	(890,000)	(2,343,705)	-26.86%
Renovations	0	0	0	0	(350,000)	(587,000)	0	(937,000)	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	(903,500)	(275,000)	(1,178,500)	0	(866,796)	(275,000)	(1,141,796)	-3.11%
Subtotal Non-Personnel	*(13,042,333)*	*(6,980,542)*	*(21,600,155)*	*(41,623,030)*	*(14,380,104)*	*(8,335,040)*	*(21,785,000)*	*(44,500,144)*	*6.91%*
Total Direct Expenses	**(58,418,871)**	**(9,429,997)**	**(22,660,000)**	**(90,508,868)**	**(61,500,786)**	**(14,253,807)**	**(23,585,000)**	**(99,339,593)**	**9.76%**
Contras & Transfers:									
Contras & Recoveries	185,500	70,000	0	255,500	204,000	109,019	10,000	323,019	26.43%
Net Transfers	23,630	(1,919,429)	10,000	(1,885,799)	(2,425,149)	218,030	0	(2,207,119)	-17.04%
Total Contras & Transfers	**209,130**	**(1,849,429)**	**10,000**	**(1,630,299)**	**(2,221,149)**	**327,049**	**10,000**	**(1,884,100)**	**-15.57%**
Margin (Change in Fund Balance)	**2,962,311**	**0**	**0**	**2,962,311**	**844,955**	**0**	**0**	**844,955**	**-71.48%**

CAPSULE OF PERFORMANCE DATA
USC BEAUFORT

Fall Enrollment[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Total Students:				
Full-Time	1,729	1,865	1,976	5.95%
Part-Time	382	339	273	-19.47%
Total Fall Enrollment	2,111	2,204	2,249	2.04%
Total Students:				
Undergraduate	2,057	2,158	2,240	3.80%
Graduate	54	46	9	-80.43%
Total Fall Enrollment	2,111	2,204	2,249	2.04%
Full-Time Equivalent Students:				
Undergraduate	1,865	1,978	2,078	5.04%
Graduate	18	15	6	-58.33%
Total FTEs	1,883	1,993	2,084	4.56%

Degrees Awarded[1]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Certificates	-	-	-	-
Associates	-	1	-	-100.00%
Bachelors	363	372	402	8.06%
Masters	11	8	3	-62.50%
Total Degrees	374	381	405	6.30%

Grant Activity[2]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Grant Expenditures by Purpose:				
Research	$ 1,049,311	$ 708,008	$ 1,079,577	52.48%
Public Service	1,163,814	2,954,913	2,110,108	-28.59%
Scholarships	9,809,270	10,762,225	12,290,188	14.20%
Other	380,281	297,196	506,046	70.27%
Total	$ 12,402,677	$ 14,722,341	$ 15,985,919	8.58%

Full-Time Ranked Faculty[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Professor	20	21	22	4.76%
Associate Professor	37	36	33	-8.33%
Assistant Professor	19	13	17	30.77%
Instructors/Lecturers	25	25	21	-16.00%
Librarian	3	2	2	0.00%
Total	104	97	95	-2.06%

[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

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	18,903,386	(11,324,670)	7,578,716	21,462,508	(13,623,280)	7,839,228	3.44%
Tuition Discounting	2,726,945	0	2,726,945	3,024,000	0	3,024,000	10.89%
Total Fees	1,363,805	0	1,363,805	1,369,825	0	1,369,825	0.44%
General State Appropriations	0	0	0	0	0	0	0.00%
Direct State Appropriations	17,296,171	9,250,000	26,546,171	18,593,553	4,500,001	23,093,554	-13.01%
Indirect Cost Recovery (IDC) Revenue	11,000	0	11,000	48,900	0	48,900	344.55%
Grants, Contracts & Gifts	14,486,075	287,952	14,774,027	18,331,863	251,179	18,583,042	25.78%
Sales, Services & Other	1,194,481	19,350	1,213,831	1,633,905	26,850	1,660,755	36.82%
Total Revenue	**55,981,863**	**(1,767,368)**	**54,214,495**	**64,464,554**	**(8,845,250)**	**55,619,304**	**2.59%**
Direct Expenses:							
Salaries and Wages	(22,910,626)	(8,211)	(22,918,837)	(25,983,221)	(8,442)	(25,991,663)	13.41%
Fringe Benefits	(10,072,531)	(1,100,872)	(11,173,403)	(10,391,496)	(714,368)	(11,105,864)	-0.60%
Subtotal Personnel	*(32,983,157)*	*(1,109,083)*	*(34,092,240)*	*(36,374,717)*	*(722,810)*	*(37,097,527)*	*8.82%*
Services	(3,297,676)	(110,354)	(3,408,030)	(3,476,137)	(71,634)	(3,547,771)	4.10%
Travel	(419,008)	0	(419,008)	(410,348)	0	(410,348)	-2.07%
Utilities	(1,212,800)	0	(1,212,800)	(1,076,000)	0	(1,076,000)	-11.28%
Supplies	(1,791,255)	(35,955)	(1,827,210)	(2,812,475)	(15,528)	(2,828,003)	54.77%
Tuition Discounting Costs	(2,726,945)	0	(2,726,945)	(3,024,000)	13,900,000	10,876,000	-498.83%
Rents, Fixed Charges and Equipment	(6,483,691)	365,760	(6,117,931)	(6,468,892)	406,048	(6,062,844)	-0.90%
Scholarships	(7,002,777)	11,600,000	4,597,223	(9,443,000)	0	(9,443,000)	305.41%
Contingencies	(314,579)	0	(314,579)	0	0	0	-100.00%
Renovations	0	(6,687,701)	(6,687,701)	0	(3,375,001)	(3,375,001)	-49.53%
Debt Service	(5,534)	38,681	33,147	(5,000)	47,938	42,938	-29.54%
Other Strategic Contributions	0	0	0	(206,112)	0	(206,112)	0.00%
Depreciation Expense	0	(2,087,394)	(2,087,394)	0	(2,143,931)	(2,143,931)	2.71%
Other Charges	(91,813)	0	(91,813)	(805,042)	0	(805,042)	776.83%
Subtotal Non-Personnel	*(23,346,078)*	*3,083,037*	*(20,263,041)*	*(27,727,006)*	*8,747,892*	*(18,979,114)*	*-6.34%*
Total Direct Expenses	**(56,329,235)**	**1,973,954**	**(54,355,281)**	**(64,101,723)**	**8,025,082**	**(56,076,641)**	**3.17%**
Contras & Transfers:							
Contras & Recoveries	47,130	25,284	72,414	18,290	24,944	43,234	-40.30%
Net Transfers	432,876	(432,876)	0	(77,536)	77,536	0	0.00%
Total Contras & Transfers	**480,006**	**(407,592)**	**72,414**	**(59,246)**	**102,480**	**43,234**	**-40.30%**
Margin (Change in Fund Balance)	**132,634**	**(201,006)**	**(68,372)**	**303,585**	**(717,688)**	**(414,103)**	**-505.66%**

BF000 - Beaufort
System Institution
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Direct Tuition	17,301,338	1,602,048	0	18,903,386	19,806,520	1,655,988	0	21,462,508	13.54%
Tuition Discounting	2,726,945	0	0	2,726,945	3,024,000	0	0	3,024,000	10.89%
Total Fees	407,855	955,950	0	1,363,805	404,375	965,450	0	1,369,825	0.44%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	17,296,171	0	0	17,296,171	18,231,553	0	362,000	18,593,553	7.50%
Indirect Cost Recovery (IDC) Revenue	0	11,000	0	11,000	0	48,900	0	48,900	344.55%
Grants, Contracts & Gifts	1,700,000	460,000	12,326,075	14,486,075	2,925,000	435,000	14,971,863	18,331,863	26.55%
Sales, Services & Other	206,600	987,881	0	1,194,481	207,100	1,420,805	6,000	1,633,905	36.79%
Total Revenue	**39,638,909**	**4,016,879**	**12,326,075**	**55,981,863**	**44,598,548**	**4,526,143**	**15,339,863**	**64,464,554**	**15.15%**
Direct Expenses:									
Salaries and Wages	(20,276,489)	(1,856,563)	(777,574)	(22,910,626)	(22,627,309)	(2,360,991)	(994,921)	(25,983,221)	13.41%
Fringe Benefits	(9,139,341)	(690,778)	(242,412)	(10,072,531)	(9,075,392)	(930,520)	(385,584)	(10,391,496)	3.17%
Subtotal Personnel	*(29,415,830)*	*(2,547,341)*	*(1,019,986)*	*(32,983,157)*	*(31,702,701)*	*(3,291,511)*	*(1,380,505)*	*(36,374,717)*	*10.28%*
Services	(2,125,618)	(640,208)	(531,850)	(3,297,676)	(2,034,821)	(655,683)	(785,633)	(3,476,137)	5.41%
Travel	(354,223)	(47,770)	(17,015)	(419,008)	(346,089)	(36,833)	(27,426)	(410,348)	-2.07%
Utilities	(1,212,800)	0	0	(1,212,800)	(1,076,000)	0	0	(1,076,000)	-11.28%
Supplies	(1,065,075)	(459,207)	(266,973)	(1,791,255)	(1,027,728)	(1,355,149)	(429,598)	(2,812,475)	57.01%
Tuition Discounting Costs	(2,726,945)	0	0	(2,726,945)	(3,024,000)	0	0	(3,024,000)	10.89%
Rents, Fixed Charges and Equipment	(994,270)	(216,289)	(5,273,132)	(6,483,691)	(898,028)	(208,191)	(5,362,673)	(6,468,892)	-0.23%
Scholarships	(1,118,386)	(725,300)	(5,159,091)	(7,002,777)	(1,058,000)	(1,245,000)	(7,140,000)	(9,443,000)	34.85%
Contingencies	(314,579)	0	0	(314,579)	0	0	0	0	-100.00%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	(5,534)	0	0	(5,534)	(5,000)	0	0	(5,000)	-9.65%
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	(33,785)	(58,028)	(91,813)	(200)	(596,814)	(208,028)	(805,042)	776.83%
Subtotal Non-Personnel	*(9,917,430)*	*(2,122,559)*	*(11,306,089)*	*(23,346,078)*	*(9,675,978)*	*(4,097,670)*	*(13,953,358)*	*(27,727,006)*	*18.77%*
Total Direct Expenses	**(39,333,260)**	**(4,669,900)**	**(12,326,075)**	**(56,329,235)**	**(41,378,679)**	**(7,389,181)**	**(15,333,863)**	**(64,101,723)**	**13.80%**
Contras & Transfers:									
Contras & Recoveries	42,130	5,000	0	47,130	19,290	5,000	(6,000)	18,290	-61.19%
Net Transfers	(58,779)	491,655	0	432,876	(2,935,574)	2,858,038	0	(77,536)	-117.91%
Total Contras & Transfers	**(16,649)**	**496,655**	**0**	**480,006**	**(2,916,284)**	**2,863,038**	**(6,000)**	**(59,246)**	**-112.34%**
Margin (Change in Fund Balance)	**289,000**	**(156,366)**	**0**	**132,634**	**303,585**	**0**	**0**	**303,585**	**128.89%**

CAPSULE OF PERFORMANCE DATA
USC UPSTATE

Fall Enrollment[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Total Students:				
Full-Time	3,601	3,673	4,008	9.12%
Part-Time	1,322	1,234	1,221	-1.05%
Total Fall Enrollment	4,923	4,907	5,229	6.56%
Total Students:				
Undergraduate	4,448	4,478	4,792	7.01%
Graduate	475	429	437	1.86%
Total Fall Enrollment	4,923	4,907	5,229	6.56%
Full-Time Equivalent Students:				
Undergraduate	3,841	3,893	4,262	9.47%
Graduate	236	218	224	2.56%
Total FTEs	4,077	4,111	4,485	9.10%

Degrees Awarded[1]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Certificates	4	6	3	-50.00%
Associates	-	-	-	-
Bachelors	1,037	1,031	947	-8.15%
Masters	157	198	171	-13.64%
Total Degrees	1,198	1,235	1,121	-9.23%

Grant Activity[2]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Grant Expenditures by Purpose:				
Research	$ 354,609	$ 607,452	$ 1,976,940	225.45%
Public Service	1,479,952	1,808,576	2,702,286	49.42%
Scholarships	25,117,844	25,954,492	29,460,883	13.51%
Other	1,297,824	1,338,344	2,007,105	49.97%
Total	$ 28,250,229	$ 29,708,863	$ 36,147,215	21.67%

Full-Time Ranked Faculty[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Professor	43	49	57	16.33%
Associate Professor	60	57	52	-8.77%
Assistant Professor	43	39	29	-25.64%
Instructors/Lecturers	61	63	67	6.35%
Librarian	9	9	8	-11.11%
Total	216	217	213	-1.84%

[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

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	42,232,546	(25,095,615)	17,136,931	42,232,546	(27,913,570)	14,318,976	-16.44%
Tuition Discounting	2,733,098	0	2,733,098	2,916,098	0	2,916,098	6.70%
Total Fees	3,713,777	0	3,713,777	4,252,090	0	4,252,090	14.50%
General State Appropriations	0	0	0	0	0	0	0.00%
Direct State Appropriations	39,143,351	16,000,000	55,143,351	41,542,470	14,000,001	55,542,471	0.72%
Indirect Cost Recovery (IDC) Revenue	187,000	0	187,000	205,000	0	205,000	9.63%
Grants, Contracts & Gifts	31,607,564	1,143,767	32,751,331	34,432,504	1,073,004	35,505,508	8.41%
Sales, Services & Other	11,421,894	198,162	11,620,056	12,369,719	(806,497)	11,563,222	-0.49%
Total Revenue	**131,039,230**	**(7,753,686)**	**123,285,544**	**137,950,427**	**(13,647,062)**	**124,303,365**	**0.83%**
Direct Expenses:							
Salaries and Wages	(46,584,267)	(20,286)	(46,604,553)	(48,420,095)	(28,858)	(48,448,953)	3.96%
Fringe Benefits	(18,396,189)	(3,110,302)	(21,506,491)	(20,124,329)	(1,778,087)	(21,902,416)	1.84%
Subtotal Personnel	*(64,980,456)*	*(3,130,588)*	*(68,111,044)*	*(68,544,424)*	*(1,806,945)*	*(70,351,369)*	*3.29%*
Services	(6,390,085)	(383,810)	(6,773,895)	(7,494,058)	(318,120)	(7,812,178)	15.33%
Travel	(345,332)	0	(345,332)	(387,048)	0	(387,048)	12.08%
Utilities	(2,299,260)	0	(2,299,260)	(2,331,132)	0	(2,331,132)	1.39%
Supplies	(3,828,567)	(180,059)	(4,008,626)	(3,647,110)	(180,209)	(3,827,319)	-4.52%
Tuition Discounting Costs	(2,733,098)	0	(2,733,098)	(2,916,098)	30,100,000	27,183,902	-1094.62%
Rents, Fixed Charges and Equipment	(5,173,302)	691,905	(4,481,397)	(5,464,044)	1,065,423	(4,398,621)	-1.85%
Scholarships	(32,923,316)	27,400,000	(5,523,316)	(35,725,742)	0	(35,725,742)	546.82%
Contingencies	(4,934,139)	0	(4,934,139)	(5,410,797)	0	(5,410,797)	9.66%
Renovations	(456)	(3,735,622)	(3,736,078)	(456)	(4,900,000)	(4,900,456)	31.17%
Debt Service	0	(1,113,686)	(1,113,686)	0	178,137	178,137	-116.00%
Other Strategic Contributions	0	0	0	(754,092)	0	(754,092)	0.00%
Depreciation Expense	0	(4,441,356)	(4,441,356)	0	(4,673,411)	(4,673,411)	5.22%
Other Charges	(2,519,729)	(24)	(2,519,753)	(3,044,720)	1,522	(3,043,198)	20.77%
Subtotal Non-Personnel	*(61,147,284)*	*18,237,348*	*(42,909,936)*	*(67,175,297)*	*21,273,342*	*(45,901,955)*	*6.97%*
Total Direct Expenses	**(126,127,740)**	**15,106,760**	**(111,020,980)**	**(135,719,721)**	**19,466,397**	**(116,253,324)**	**4.71%**
Contras & Transfers:							
Contras & Recoveries	354,870	42,823	397,693	355,510	21,495	377,005	-5.20%
Net Transfers	(3,402,847)	3,402,847	0	(2,119,179)	2,119,179	0	0.00%
Total Contras & Transfers	**(3,047,977)**	**3,445,670**	**397,693**	**(1,763,669)**	**2,140,674**	**377,005**	**-5.20%**
Margin (Change in Fund Balance)	**1,863,513**	**10,798,744**	**12,662,257**	**467,037**	**7,960,009**	**8,427,046**	**-33.45%**

UP000 - Upstate
System Institution
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Direct Tuition	37,411,618	4,820,928	0	42,232,546	37,411,618	4,820,928	0	42,232,546	0.00%
Tuition Discounting	2,733,098	0	0	2,733,098	2,916,098	0	0	2,916,098	6.70%
Total Fees	601,146	3,112,631	0	3,713,777	601,146	3,650,944	0	4,252,090	14.50%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	39,143,351	0	0	39,143,351	41,542,470	0	0	41,542,470	6.13%
Indirect Cost Recovery (IDC) Revenue	0	187,000	0	187,000	0	205,000	0	205,000	9.63%
Grants, Contracts & Gifts	0	164,500	31,443,064	31,607,564	0	140,500	34,292,004	34,432,504	8.94%
Sales, Services & Other	513,500	10,640,401	267,993	11,421,894	513,500	11,569,469	286,750	12,369,719	8.30%
Total Revenue	**80,402,713**	**18,925,460**	**31,711,057**	**131,039,230**	**82,984,832**	**20,386,841**	**34,578,754**	**137,950,427**	**5.27%**
Direct Expenses:									
Salaries and Wages	(39,444,768)	(6,106,309)	(1,033,190)	(46,584,267)	(40,856,841)	(6,344,146)	(1,219,108)	(48,420,095)	3.94%
Fringe Benefits	(15,714,749)	(2,258,856)	(422,584)	(18,396,189)	(17,220,212)	(2,420,566)	(483,551)	(20,124,329)	9.39%
Subtotal Personnel	*(55,159,517)*	*(8,365,165)*	*(1,455,774)*	*(64,980,456)*	*(58,077,053)*	*(8,764,712)*	*(1,702,659)*	*(68,544,424)*	*5.48%*
Services	(3,096,125)	(3,161,558)	(132,402)	(6,390,085)	(2,349,180)	(4,948,919)	(195,959)	(7,494,058)	17.28%
Travel	(259,385)	(85,947)	0	(345,332)	(277,211)	(107,202)	(2,635)	(387,048)	12.08%
Utilities	(1,729,500)	(569,760)	0	(2,299,260)	(1,729,500)	(601,632)	0	(2,331,132)	1.39%
Supplies	(1,492,419)	(2,092,877)	(243,271)	(3,828,567)	(1,457,607)	(1,909,917)	(279,586)	(3,647,110)	-4.74%
Tuition Discounting Costs	(2,733,098)	0	0	(2,733,098)	(2,916,098)	0	0	(2,916,098)	6.70%
Rents, Fixed Charges and Equipment	(3,375,559)	(1,194,196)	(603,547)	(5,173,302)	(3,698,067)	(1,148,195)	(617,782)	(5,464,044)	5.62%
Scholarships	(1,827,323)	(2,005,998)	(29,089,995)	(32,923,316)	(1,830,075)	(2,293,578)	(31,602,089)	(35,725,742)	8.51%
Contingencies	(4,755,998)	(178,141)	0	(4,934,139)	(5,344,448)	(66,349)	0	(5,410,797)	9.66%
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)	(2,332,817)	(186,068)	(2,519,729)	(844)	(2,865,832)	(178,044)	(3,044,720)	20.84%
Subtotal Non-Personnel	*(19,270,707)*	*(11,621,294)*	*(30,255,283)*	*(61,147,284)*	*(20,357,578)*	*(13,941,624)*	*(32,876,095)*	*(67,175,297)*	*9.86%*
Total Direct Expenses	**(74,430,224)**	**(19,986,459)**	**(31,711,057)**	**(126,127,740)**	**(78,434,631)**	**(22,706,336)**	**(34,578,754)**	**(135,719,721)**	**7.60%**
Contras & Transfers:									
Contras & Recoveries	170,000	184,870	0	354,870	170,000	185,510	0	355,510	0.18%
Net Transfers	(3,385,149)	(17,698)	0	(3,402,847)	(3,577,231)	1,458,052	0	(2,119,179)	37.72%
Total Contras & Transfers	**(3,215,149)**	**167,172**	**0**	**(3,047,977)**	**(3,407,231)**	**1,643,562**	**0**	**(1,763,669)**	**42.14%**
Margin (Change in Fund Balance)	**2,757,340**	**(893,827)**	**0**	**1,863,513**	**1,142,970**	**(675,933)**	**0**	**467,037**	**-74.94%**

UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2026-2027

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 Enrollment[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Total Students:				
Full-Time	767	1,003	1,028	2.49%
Part-Time	1,472	1,588	1,482	-6.68%
Total Fall Enrollment*	2,239	2,591	2,510	-3.13%
*Only undergraduates				
Full-Time Equivalent Students:				
Undergraduate	1,382	1,632	1,629	-0.19%
Graduate	-	-	-	-
Total FTEs	1,382	1,632	1,629	-0.19%

Degrees Awarded[1]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Total Associate Degrees	166	170	244	43.53%

Grant Activity[2]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Grant Expenditures by Purpose:				
Research	$ 14,973	$ -	$ -	0.00%
Public Service	186,139	268,916	144,738	-46.18%
Scholarships	5,357,886	5,690,469	6,560,622	15.29%
Other	760,222	854,660	841,085	-1.59%
Total	$ 6,319,220	$ 6,814,045	$ 7,546,446	10.75%

Full-Time Ranked Faculty[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Professor	12	13	15	15.38%
Associate Professor	18	17	16	-5.88%
Assistant Professor	6	7	6	-14.29%
Instructors/Lecturers	18	18	17	-5.56%
Librarian	2	3	2	-33.33%
Total	56	58	56	-3.45%

[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

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	6,967,250	(4,850,000)	2,117,250	7,073,000	(5,700,000)	1,373,000	-35.15%
Tuition Discounting	500,000	0	500,000	713,000	0	713,000	42.60%
Total Fees	369,800	0	369,800	368,600	0	368,600	-0.32%
General State Appropriations	0	0	0	0	0	0	0.00%
Direct State Appropriations	11,327,234	1,320,000	12,647,234	11,809,052	1,650,000	13,459,052	6.42%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	7,620,373	113,396	7,733,769	9,292,700	144,441	9,437,141	22.03%
Sales, Services & Other	338,850	18,710	357,560	361,500	15,916	377,416	5.55%
Total Revenue	**27,123,507**	**(3,397,894)**	**23,725,613**	**29,617,852**	**(3,889,643)**	**25,728,209**	**8.44%**
Direct Expenses:							
Salaries and Wages	(11,275,322)	(7,675)	(11,282,997)	(11,762,498)	(6,132)	(11,768,630)	4.30%
Fringe Benefits	(4,506,001)	(543,545)	(5,049,546)	(4,907,602)	(243,923)	(5,151,525)	2.02%
Subtotal Personnel	*(15,781,323)*	*(551,220)*	*(16,332,543)*	*(16,670,100)*	*(250,055)*	*(16,920,155)*	*3.60%*
Services	(1,595,791)	(48,766)	(1,644,557)	(1,514,697)	(38,919)	(1,553,616)	-5.53%
Travel	(144,028)	0	(144,028)	(140,580)	0	(140,580)	-2.39%
Utilities	(559,707)	0	(559,707)	(587,762)	0	(587,762)	5.01%
Supplies	(742,715)	(30,693)	(773,408)	(696,370)	(30,666)	(727,036)	-6.00%
Tuition Discounting Costs	(500,000)	0	(500,000)	(713,000)	5,700,000	4,987,000	-1097.40%
Rents, Fixed Charges and Equipment	(515,558)	122,168	(393,390)	(574,918)	124,010	(450,908)	14.62%
Scholarships	(5,724,313)	4,850,000	(874,313)	(7,003,803)	0	(7,003,803)	701.06%
Contingencies	(180,208)	0	(180,208)	(178,984)	0	(178,984)	-0.68%
Renovations	0	(277,838)	(277,838)	(90,000)	(353,571)	(443,571)	59.65%
Debt Service	0	(301)	(301)	0	(404)	(404)	34.22%
Other Strategic Contributions	0	0	0	(317,304)	0	(317,304)	0.00%
Depreciation Expense	0	(511,910)	(511,910)	0	(516,294)	(516,294)	0.86%
Other Charges	(232,308)	0	(232,308)	(235,814)	0	(235,814)	1.51%
Subtotal Non-Personnel	*(10,194,628)*	*4,102,660*	*(6,091,968)*	*(12,053,232)*	*4,884,156*	*(7,169,076)*	*17.68%*
Total Direct Expenses	**(25,975,951)**	**3,551,440**	**(22,424,511)**	**(28,723,332)**	**4,634,101**	**(24,089,231)**	**7.42%**
Contras & Transfers:							
Contras & Recoveries	0	0	0	0	0	0	0.00%
Net Transfers	(588,956)	588,956	0	(646,720)	646,720	0	0.00%
Total Contras & Transfers	**(588,956)**	**588,956**	**0**	**(646,720)**	**646,720**	**0**	**0.00%**
Margin (Change in Fund Balance)	**558,600**	**742,502**	**1,301,102**	**247,800**	**1,391,178**	**1,638,978**	**25.97%**

LA000 - Lancaster
System Institution
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Direct Tuition	6,075,250	892,000	0	6,967,250	6,181,000	892,000	0	7,073,000	1.52%
Tuition Discounting	500,000	0	0	500,000	713,000	0	0	713,000	42.60%
Total Fees	108,800	261,000	0	369,800	107,600	261,000	0	368,600	-0.32%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	11,327,234	0	0	11,327,234	11,809,052	0	0	11,809,052	4.25%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	1,227,000	5,700	6,387,673	7,620,373	1,777,000	5,700	7,510,000	9,292,700	21.95%
Sales, Services & Other	193,550	145,300	0	338,850	196,050	165,450	0	361,500	6.68%
Total Revenue	**19,431,834**	**1,304,000**	**6,387,673**	**27,123,507**	**20,783,702**	**1,324,150**	**7,510,000**	**29,617,852**	**9.20%**
Direct Expenses:									
Salaries and Wages	(10,057,246)	(806,560)	(411,516)	(11,275,322)	(10,367,906)	(1,000,150)	(394,442)	(11,762,498)	4.32%
Fringe Benefits	(4,044,419)	(336,582)	(125,000)	(4,506,001)	(4,359,477)	(413,125)	(135,000)	(4,907,602)	8.91%
Subtotal Personnel	*(14,101,665)*	*(1,143,142)*	*(536,516)*	*(15,781,323)*	*(14,727,383)*	*(1,413,275)*	*(529,442)*	*(16,670,100)*	*5.63%*
Services	(1,287,299)	(239,547)	(68,945)	(1,595,791)	(1,201,267)	(289,342)	(24,088)	(1,514,697)	-5.08%
Travel	(117,702)	(23,700)	(2,626)	(144,028)	(112,880)	(24,700)	(3,000)	(140,580)	-2.39%
Utilities	(559,707)	0	0	(559,707)	(587,762)	0	0	(587,762)	5.01%
Supplies	(365,125)	(268,035)	(109,555)	(742,715)	(368,119)	(279,920)	(48,331)	(696,370)	-6.24%
Tuition Discounting Costs	(500,000)	0	0	(500,000)	(713,000)	0	0	(713,000)	42.60%
Rents, Fixed Charges and Equipment	(278,139)	(172,525)	(64,894)	(515,558)	(397,613)	(164,425)	(12,880)	(574,918)	11.51%
Scholarships	(112,000)	(23,000)	(5,589,313)	(5,724,313)	(103,000)	(23,000)	(6,877,803)	(7,003,803)	22.35%
Contingencies	(150,000)	(30,208)	0	(180,208)	(148,776)	(30,208)	0	(178,984)	-0.68%
Renovations	0	0	0	0	(90,000)	0	0	(90,000)	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	(217,852)	(14,456)	(232,308)	0	(221,358)	(14,456)	(235,814)	1.51%
Subtotal Non-Personnel	*(3,369,972)*	*(974,867)*	*(5,849,789)*	*(10,194,628)*	*(4,039,721)*	*(1,032,953)*	*(6,980,558)*	*(12,053,232)*	*18.23%*
Total Direct Expenses	**(17,471,637)**	**(2,118,009)**	**(6,386,305)**	**(25,975,951)**	**(18,767,104)**	**(2,446,228)**	**(7,510,000)**	**(28,723,332)**	**10.58%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	(1,401,597)	814,009	(1,368)	(588,956)	(1,768,798)	1,122,078	0	(646,720)	-9.81%
Total Contras & Transfers	**(1,401,597)**	**814,009**	**(1,368)**	**(588,956)**	**(1,768,798)**	**1,122,078**	**0**	**(646,720)**	**-9.81%**
Margin (Change in Fund Balance)	**558,600**	**0**	**0**	**558,600**	**247,800**	**0**	**0**	**247,800**	**-55.64%**

CAPSULE OF PERFORMANCE DATA
USC SALKEHATCHIE

Fall Enrollment[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Total Students:				
Full-Time	305	287	320	11.50%
Part-Time	473	500	499	-0.20%
Total Fall Enrollment*	778	787	819	4.07%
*Only undergraduates				
Full-Time Equivalent Students:				
Undergraduate	439	422	467	10.66%
Graduate	-	-	-	-
Total FTEs	439	422	467	10.66%

Degrees Awarded[1]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Total Associate Degrees	83	109	138	26.61%

Grant Activity[2]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Grant Expenditures by Purpose:				
Research	$ 51,267	$ 293,993	$ 145,070	-50.66%
Public Service	164,414	250,717	249,474	-0.50%
Scholarships	2,101,484	2,238,569	2,041,979	-8.78%
Other	276,664	369,234	357,328	-3.22%
Total	$ 2,593,829	$ 3,152,513	$ 2,793,850	-11.38%

Full-Time Ranked Faculty[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Professor	5	5	5	0.00%
Associate Professor	5	5	5	0.00%
Assistant Professor	7	6	5	-16.67%
Instructors/Lecturers	4	5	7	40.00%
Librarian	-	-	-	-
Total	21	21	22	4.76%

[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

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	2,539,182	(2,300,000)	239,182	2,597,000	(2,300,000)	297,000	24.17%
Tuition Discounting	650,000	0	650,000	668,000	0	668,000	2.77%
Total Fees	129,950	0	129,950	136,846	0	136,846	5.31%
General State Appropriations	0	0	0	0	0	0	0.00%
Direct State Appropriations	6,497,214	1,400,000	7,897,214	6,805,449	1,250,000	8,055,449	2.00%
Indirect Cost Recovery (IDC) Revenue	30,000	0	30,000	30,000	0	30,000	0.00%
Grants, Contracts & Gifts	2,624,075	72,573	2,696,648	2,802,500	70,029	2,872,529	6.52%
Sales, Services & Other	146,830	15,426	162,256	130,590	13,514	144,104	-11.19%
Total Revenue	**12,617,251**	**(812,001)**	**11,805,250**	**13,170,385**	**(966,457)**	**12,203,928**	**3.38%**
Direct Expenses:							
Salaries and Wages	(5,036,644)	(1,533)	(5,038,177)	(5,295,494)	26	(5,295,468)	5.11%
Fringe Benefits	(2,234,539)	(351,708)	(2,586,247)	(2,284,719)	(197,715)	(2,482,434)	-4.01%
Subtotal Personnel	*(7,271,183)*	*(353,241)*	*(7,624,424)*	*(7,580,213)*	*(197,689)*	*(7,777,902)*	*2.01%*
Services	(1,076,232)	(55,145)	(1,131,377)	(1,053,668)	(38,293)	(1,091,961)	-3.48%
Travel	(133,741)	0	(133,741)	(140,241)	0	(140,241)	4.86%
Utilities	(321,000)	0	(321,000)	(267,500)	0	(267,500)	-16.67%
Supplies	(256,919)	764	(256,155)	(267,141)	(116)	(267,257)	4.33%
Tuition Discounting Costs	(650,000)	0	(650,000)	(668,000)	2,300,000	1,632,000	-351.08%
Rents, Fixed Charges and Equipment	(220,841)	27,462	(193,379)	(167,637)	32,750	(134,887)	-30.25%
Scholarships	(2,215,000)	2,300,000	85,000	(2,210,000)	0	(2,210,000)	2700.00%
Contingencies	0	0	0	(16,038)	0	(16,038)	0.00%
Renovations	(25,000)	(345,507)	(370,507)	(25,000)	(312,500)	(337,500)	-8.91%
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	(126,070)	(126,070)	0	(123,393)	(123,393)	-2.12%
Other Charges	(334,595)	1,578	(333,017)	(464,505)	0	(464,505)	39.48%
Subtotal Non-Personnel	*(5,233,328)*	*1,803,082*	*(3,430,246)*	*(5,489,250)*	*1,858,448*	*(3,630,802)*	*5.85%*
Total Direct Expenses	**(12,504,511)**	**1,449,841**	**(11,054,670)**	**(13,069,463)**	**1,660,759**	**(11,408,704)**	**3.20%**
Contras & Transfers:							
Contras & Recoveries	0	0	0	30,000	0	30,000	0.00%
Net Transfers	(19,460)	19,460	0	33,275	(33,275)	0	0.00%
Total Contras & Transfers	**(19,460)**	**19,460**	**0**	**63,275**	**(33,275)**	**30,000**	**0.00%**
Margin (Change in Fund Balance)	**93,280**	**657,300**	**750,580**	**164,197**	**661,027**	**825,224**	**9.94%**

SA000 - Salkehatchie
System Institution
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Direct Tuition	2,416,682	122,500	0	2,539,182	2,474,500	122,500	0	2,597,000	2.28%
Tuition Discounting	650,000	0	0	650,000	668,000	0	0	668,000	2.77%
Total Fees	19,950	110,000	0	129,950	26,846	110,000	0	136,846	5.31%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	6,497,214	0	0	6,497,214	6,805,449	0	0	6,805,449	4.74%
Indirect Cost Recovery (IDC) Revenue	0	30,000	0	30,000	0	30,000	0	30,000	0.00%
Grants, Contracts & Gifts	0	5,500	2,618,575	2,624,075	0	2,500	2,800,000	2,802,500	6.80%
Sales, Services & Other	23,575	123,255	0	146,830	35,150	95,440	0	130,590	-11.06%
Total Revenue	**9,607,421**	**391,255**	**2,618,575**	**12,617,251**	**10,009,945**	**360,440**	**2,800,000**	**13,170,385**	**4.38%**
Direct Expenses:									
Salaries and Wages	(4,751,644)	0	(285,000)	(5,036,644)	(4,917,494)	(30,000)	(348,000)	(5,295,494)	5.14%
Fringe Benefits	(2,119,539)	0	(115,000)	(2,234,539)	(2,139,629)	(10,000)	(135,090)	(2,284,719)	2.25%
Subtotal Personnel	*(6,871,183)*	*0*	*(400,000)*	*(7,271,183)*	*(7,057,123)*	*(40,000)*	*(483,090)*	*(7,580,213)*	*4.25%*
Services	(914,442)	(153,225)	(8,565)	(1,076,232)	(786,693)	(186,475)	(80,500)	(1,053,668)	-2.10%
Travel	(122,666)	(7,075)	(4,000)	(133,741)	(122,666)	(7,075)	(10,500)	(140,241)	4.86%
Utilities	(321,000)	0	0	(321,000)	(267,500)	0	0	(267,500)	-16.67%
Supplies	(137,809)	(91,000)	(28,110)	(256,919)	(168,581)	(75,850)	(22,710)	(267,141)	3.98%
Tuition Discounting Costs	(650,000)	0	0	(650,000)	(668,000)	0	0	(668,000)	2.77%
Rents, Fixed Charges and Equipment	(184,741)	(19,200)	(16,900)	(220,841)	(120,637)	(24,800)	(22,200)	(167,637)	-24.09%
Scholarships	(67,000)	(37,000)	(2,111,000)	(2,215,000)	(67,000)	(32,000)	(2,111,000)	(2,210,000)	-0.23%
Contingencies	0	0	0	0	(16,038)	0	0	(16,038)	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	(220,300)	(64,295)	(50,000)	(334,595)	(220,300)	(144,205)	(100,000)	(464,505)	38.83%
Subtotal Non-Personnel	*(2,642,958)*	*(371,795)*	*(2,218,575)*	*(5,233,328)*	*(2,671,935)*	*(470,405)*	*(2,346,910)*	*(5,489,250)*	*4.89%*
Total Direct Expenses	**(9,514,141)**	**(371,795)**	**(2,618,575)**	**(12,504,511)**	**(9,729,058)**	**(510,405)**	**(2,830,000)**	**(13,069,463)**	**4.52%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	30,000	30,000	0.00%
Net Transfers	0	(19,460)	0	(19,460)	(116,690)	149,965	0	33,275	270.99%
Total Contras & Transfers	**0**	**(19,460)**	**0**	**(19,460)**	**(116,690)**	**149,965**	**30,000**	**63,275**	**425.15%**
Margin (Change in Fund Balance)	**93,280**	**0**	**0**	**93,280**	**164,197**	**0**	**0**	**164,197**	**76.03%**

CAPSULE OF PERFORMANCE DATA
USC SUMTER

Fall Enrollment[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Total Students:				
Full-Time	566	648	657	1.39%
Part-Time	1,098	1,156	1,254	8.48%
Total Fall Enrollment*	1,664	1,804	1,911	5.93%
*Only undergraduates				
Full-Time Equivalent Students:				
Undergraduate	990	1,095	1,150	5.00%
Graduate	-	-	-	-
Total FTEs	990	1,095	1,150	5.00%

Degrees Awarded[1]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Total Associate Degrees	198	179	292	63.13%

Grant Activity[2]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Grant Expenditures by Purpose:				
Research	$ 141,857	$ 475,958	$ 54,581	-88.53%
Public Service	-	-	-	-
Scholarships	4,003,216	4,501,672	5,346,796	18.77%
Other	625,919	634,784	699,388	10.18%
Total	$ 4,770,992	$ 5,612,414	$ 6,100,765	8.70%

Full-Time Ranked Faculty[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Professor	10	11	11	0.00%
Associate Professor	4	3	4	33.33%
Assistant Professor	7	8	10	25.00%
Instructors/Lecturers	15	19	18	-5.26%
Librarian	-	-	-	-
Total	36	41	43	4.88%

[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

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	6,059,000	(3,796,346)	2,262,654	6,480,000	(4,996,125)	1,483,875	-34.42%
Tuition Discounting	950,000	0	950,000	1,000,000	0	1,000,000	5.26%
Total Fees	523,000	0	523,000	386,000	0	386,000	-26.20%
General State Appropriations	0	0	0	0	0	0	0.00%
Direct State Appropriations	10,762,944	10,506,900	21,269,844	11,386,933	6,750,000	18,136,933	-14.73%
Indirect Cost Recovery (IDC) Revenue	20,000	0	20,000	30,000	0	30,000	50.00%
Grants, Contracts & Gifts	5,713,862	74,560	5,788,422	6,037,000	73,956	6,110,956	5.57%
Sales, Services & Other	856,800	11,092	867,892	512,000	12,701	524,701	-39.54%
Total Revenue	**24,885,606**	**6,796,206**	**31,681,812**	**25,831,933**	**1,840,532**	**27,672,465**	**-12.66%**
Direct Expenses:							
Salaries and Wages	(9,268,600)	(647)	(9,269,247)	(10,267,000)	(1,803)	(10,268,803)	10.78%
Fringe Benefits	(3,895,300)	(360,691)	(4,255,991)	(4,206,000)	(167,975)	(4,373,975)	2.77%
Subtotal Personnel	*(13,163,900)*	*(361,338)*	*(13,525,238)*	*(14,473,000)*	*(169,778)*	*(14,642,778)*	*8.26%*
Services	(2,656,500)	(154,356)	(2,810,856)	(2,009,072)	(148,945)	(2,158,017)	-23.23%
Travel	(51,100)	(339)	(51,439)	(56,000)	(339)	(56,339)	9.53%
Utilities	(575,000)	0	(575,000)	(575,000)	0	(575,000)	0.00%
Supplies	(1,047,200)	(28,122)	(1,075,322)	(676,400)	(37,697)	(714,097)	-33.59%
Tuition Discounting Costs	(950,000)	0	(950,000)	(1,000,000)	5,000,000	4,000,000	-521.05%
Rents, Fixed Charges and Equipment	(500,200)	311,011	(189,189)	(503,400)	303,605	(199,795)	5.61%
Scholarships	(5,182,000)	3,800,000	(1,382,000)	(5,143,000)	0	(5,143,000)	272.14%
Contingencies	0	0	0	(59,148)	0	(59,148)	0.00%
Renovations	0	(898,732)	(898,732)	0	(1,500,000)	(1,500,000)	66.90%
Debt Service	0	1,933	1,933	0	1,360	1,360	29.64%
Other Strategic Contributions	0	0	0	(409,428)	0	(409,428)	0.00%
Depreciation Expense	0	(455,687)	(455,687)	0	(532,177)	(532,177)	16.79%
Other Charges	(650,200)	0	(650,200)	(439,200)	0	(439,200)	-32.45%
Subtotal Non-Personnel	*(11,612,200)*	*2,575,708*	*(9,036,492)*	*(10,870,648)*	*3,085,807*	*(7,784,841)*	*-13.85%*
Total Direct Expenses	**(24,776,100)**	**2,214,370**	**(22,561,730)**	**(25,343,648)**	**2,916,029**	**(22,427,619)**	**-0.59%**
Contras & Transfers:							
Contras & Recoveries	58,000	0	58,000	55,000	0	55,000	-5.17%
Net Transfers	(53,000)	53,000	0	(149,938)	149,938	0	0.00%
Total Contras & Transfers	**5,000**	**53,000**	**58,000**	**(94,938)**	**149,938**	**55,000**	**-5.17%**
Margin (Change in Fund Balance)	**114,506**	**9,063,576**	**9,178,082**	**393,347**	**4,906,499**	**5,299,846**	**-42.26%**

SM000 - Sumter
System Institution
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Direct Tuition	5,500,000	559,000	0	6,059,000	6,000,000	480,000	0	6,480,000	6.95%
Tuition Discounting	950,000	0	0	950,000	1,000,000	0	0	1,000,000	5.26%
Total Fees	96,000	427,000	0	523,000	96,000	290,000	0	386,000	-26.20%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	10,762,944	0	0	10,762,944	11,270,933	0	116,000	11,386,933	5.80%
Indirect Cost Recovery (IDC) Revenue	0	20,000	0	20,000	0	30,000	0	30,000	50.00%
Grants, Contracts & Gifts	220,162	40,000	5,453,700	5,713,862	500,000	0	5,537,000	6,037,000	5.66%
Sales, Services & Other	17,000	838,300	1,500	856,800	24,000	481,000	7,000	512,000	-40.24%
Total Revenue	**17,546,106**	**1,884,300**	**5,455,200**	**24,885,606**	**18,890,933**	**1,281,000**	**5,660,000**	**25,831,933**	**3.80%**
Direct Expenses:									
Salaries and Wages	(8,576,000)	(403,000)	(289,600)	(9,268,600)	(9,663,000)	(230,000)	(374,000)	(10,267,000)	10.77%
Fringe Benefits	(3,647,600)	(140,000)	(107,700)	(3,895,300)	(3,982,000)	(89,000)	(135,000)	(4,206,000)	7.98%
Subtotal Personnel	*(12,223,600)*	*(543,000)*	*(397,300)*	*(13,163,900)*	*(13,645,000)*	*(319,000)*	*(509,000)*	*(14,473,000)*	*9.94%*
Services	(2,457,000)	(192,500)	(7,000)	(2,656,500)	(1,669,072)	(317,000)	(23,000)	(2,009,072)	-24.37%
Travel	(31,000)	(10,100)	(10,000)	(51,100)	(31,000)	(5,000)	(20,000)	(56,000)	9.59%
Utilities	(575,000)	0	0	(575,000)	(575,000)	0	0	(575,000)	0.00%
Supplies	(412,000)	(596,100)	(39,100)	(1,047,200)	(372,000)	(284,400)	(20,000)	(676,400)	-35.41%
Tuition Discounting Costs	(950,000)	0	0	(950,000)	(1,000,000)	0	0	(1,000,000)	5.26%
Rents, Fixed Charges and Equipment	(429,000)	(41,400)	(29,800)	(500,200)	(422,000)	(44,400)	(37,000)	(503,400)	0.64%
Scholarships	(232,000)	(5,000)	(4,945,000)	(5,182,000)	(220,000)	(5,000)	(4,918,000)	(5,143,000)	-0.75%
Contingencies	0	0	0	0	(59,148)	0	0	(59,148)	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	(20,000)	(601,200)	(29,000)	(650,200)	(21,000)	(389,200)	(29,000)	(439,200)	-32.45%
Subtotal Non-Personnel	*(5,106,000)*	*(1,446,300)*	*(5,059,900)*	*(11,612,200)*	*(4,778,648)*	*(1,045,000)*	*(5,047,000)*	*(10,870,648)*	*-6.39%*
Total Direct Expenses	**(17,329,600)**	**(1,989,300)**	**(5,457,200)**	**(24,776,100)**	**(18,423,648)**	**(1,364,000)**	**(5,556,000)**	**(25,343,648)**	**2.29%**
Contras & Transfers:									
Contras & Recoveries	0	58,000	0	58,000	0	55,000	0	55,000	-5.17%
Net Transfers	(102,000)	47,000	2,000	(53,000)	(73,938)	28,000	(104,000)	(149,938)	-182.90%
Total Contras & Transfers	**(102,000)**	**105,000**	**2,000**	**5,000**	**(73,938)**	**83,000**	**(104,000)**	**(94,938)**	**-1998.76%**
Margin (Change in Fund Balance)	**114,506**	**0**	**0**	**114,506**	**393,347**	**0**	**0**	**393,347**	**243.52%**

CAPSULE OF PERFORMANCE DATA
USC UNION

Fall Enrollment[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Total Students:				
Full-Time	318	325	361	11.08%
Part-Time	1,036	1,028	1,268	23.35%
Total Fall Enrollment*	1,354	1,353	1,629	20.40%
*Only undergraduates				
Full-Time Equivalent Students:				
Undergraduate	775	779	922	18.38%
Graduate	-	-	-	-
Total FTEs	775	779	922	18.38%

Degrees Awarded[1]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Total Associate Degrees	114	124	128	3.23%

Grant Activity[2]	FY 22-23	FY 23-24	FY 24-25	YoY % Change
Grant Expenditures by Purpose:				
Research	$ -	$ -	$ -	-
Public Service	68,684	72,504	33,947	-53.18%
Scholarships	2,700,789	3,160,805	3,187,845	0.86%
Other	208,752	244,086	90,032	-63.11%
Total	$ 2,978,225	$ 3,477,396	$ 3,311,825	-4.76%

Full-Time Ranked Faculty[1]	Fall 2023	Fall 2024	Fall 2025	YoY % Change
Professor	1	2	2	0.00%
Associate Professor	5	4	4	0.00%
Assistant Professor	4	6	6	0.00%
Instructors/Lecturers	8	9	10	11.11%
Librarian	-	-	-	-
Total	18	21	22	-

[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

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	3,781,270	(2,500,000)	1,281,270	3,950,000	(3,000,000)	950,000	-25.85%
Tuition Discounting	460,353	0	460,353	595,000	0	595,000	29.25%
Total Fees	161,500	0	161,500	171,650	0	171,650	6.28%
General State Appropriations	0	0	0	0	0	0	0.00%
Direct State Appropriations	6,980,552	2,000,000	8,980,552	7,492,452	2,550,000	10,042,452	11.82%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	6,225,250	49,423	6,274,673	3,386,000	45,520	3,431,520	-45.31%
Sales, Services & Other	210,450	9,423	219,873	212,700	8,519	221,219	0.61%
Total Revenue	**17,819,375**	**(441,154)**	**17,378,221**	**15,807,802**	**(395,961)**	**15,411,841**	**-11.32%**
Direct Expenses:							
Salaries and Wages	(5,886,734)	0	(5,886,734)	(6,406,296)	0	(6,406,296)	8.83%
Fringe Benefits	(2,609,050)	(224,604)	(2,833,654)	(2,783,094)	(77,695)	(2,860,789)	0.96%
Subtotal Personnel	*(8,495,784)*	*(224,604)*	*(8,720,388)*	*(9,189,390)*	*(77,695)*	*(9,267,085)*	*6.27%*
Services	(924,784)	(14,592)	(939,376)	(1,008,567)	(14,861)	(1,023,428)	8.95%
Travel	(98,725)	0	(98,725)	(110,925)	0	(110,925)	12.36%
Utilities	(231,100)	0	(231,100)	(214,600)	0	(214,600)	-7.14%
Supplies	(409,395)	(10,336)	(419,731)	(345,309)	(16,427)	(361,736)	-13.82%
Tuition Discounting Costs	(460,353)	0	(460,353)	(595,000)	3,000,000	2,405,000	-622.43%
Rents, Fixed Charges and Equipment	(182,230)	29,378	(152,852)	(186,430)	28,252	(158,178)	3.48%
Scholarships	(6,161,000)	2,500,000	(3,661,000)	(3,415,000)	0	(3,415,000)	-6.72%
Contingencies	0	0	0	0	0	0	0.00%
Renovations	0	1,352	1,352	0	(637,500)	(637,500)	47252.37%
Debt Service	0	15,991	15,991	0	15,959	15,959	0.20%
Other Strategic Contributions	0	0	0	(114,540)	0	(114,540)	0.00%
Depreciation Expense	0	(104,013)	(104,013)	0	(106,938)	(106,938)	2.81%
Other Charges	(324,600)	(160)	(324,760)	(335,000)	(1,693)	(336,693)	3.67%
Subtotal Non-Personnel	*(8,792,187)*	*2,417,620*	*(6,374,567)*	*(6,325,371)*	*2,266,792*	*(4,058,579)*	*-36.33%*
Total Direct Expenses	**(17,287,971)**	**2,193,016**	**(15,094,955)**	**(15,514,761)**	**2,189,097**	**(13,325,664)**	**-11.72%**
Contras & Transfers:							
Contras & Recoveries	0	0	0	0	0	0	0.00%
Net Transfers	72,216	(72,216)	0	18,016	(18,016)	0	0.00%
Total Contras & Transfers	**72,216**	**(72,216)**	**0**	**18,016**	**(18,016)**	**0**	**0.00%**
Margin (Change in Fund Balance)	**603,620**	**1,679,646**	**2,283,266**	**311,057**	**1,775,120**	**2,086,177**	**-8.63%**

UN000 - Union
System Institution
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Direct Tuition	3,636,270	145,000	0	3,781,270	3,875,000	75,000	0	3,950,000	4.46%
Tuition Discounting	460,353	0	0	460,353	595,000	0	0	595,000	29.25%
Total Fees	41,500	120,000	0	161,500	46,650	125,000	0	171,650	6.28%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	6,980,552	0	0	6,980,552	7,382,793	0	109,659	7,492,452	7.33%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	23,000	55,000	6,147,250	6,225,250	0	0	3,386,000	3,386,000	-45.61%
Sales, Services & Other	19,100	191,100	250	210,450	19,700	192,500	500	212,700	1.07%
Total Revenue	**11,160,775**	**511,100**	**6,147,500**	**17,819,375**	**11,919,143**	**392,500**	**3,496,159**	**15,807,802**	**-11.29%**
Direct Expenses:									
Salaries and Wages	(5,728,844)	(57,890)	(100,000)	(5,886,734)	(6,234,296)	(72,000)	(100,000)	(6,406,296)	8.83%
Fringe Benefits	(2,586,550)	(22,500)	0	(2,609,050)	(2,756,094)	(27,000)	0	(2,783,094)	6.67%
Subtotal Personnel	*(8,315,394)*	*(80,390)*	*(100,000)*	*(8,495,784)*	*(8,990,390)*	*(99,000)*	*(100,000)*	*(9,189,390)*	*8.16%*
Services	(820,534)	(94,750)	(9,500)	(924,784)	(803,017)	(115,100)	(90,450)	(1,008,567)	9.06%
Travel	(91,125)	(7,600)	0	(98,725)	(100,725)	(10,200)	0	(110,925)	12.36%
Utilities	(231,100)	0	0	(231,100)	(214,600)	0	0	(214,600)	-7.14%
Supplies	(321,110)	(79,285)	(9,000)	(409,395)	(229,450)	(85,150)	(30,709)	(345,309)	-15.65%
Tuition Discounting Costs	(460,353)	0	0	(460,353)	(595,000)	0	0	(595,000)	29.25%
Rents, Fixed Charges and Equipment	(129,700)	(52,530)	0	(182,230)	(131,600)	(54,830)	0	(186,430)	2.30%
Scholarships	(100,000)	(47,000)	(6,014,000)	(6,161,000)	(90,000)	(50,000)	(3,275,000)	(3,415,000)	-44.57%
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)	(275,600)	0	(324,600)	(60,000)	(275,000)	0	(335,000)	3.20%
Subtotal Non-Personnel	*(2,202,922)*	*(556,765)*	*(6,032,500)*	*(8,792,187)*	*(2,338,932)*	*(590,280)*	*(3,396,159)*	*(6,325,371)*	*-28.06%*
Total Direct Expenses	**(10,518,316)**	**(637,155)**	**(6,132,500)**	**(17,287,971)**	**(11,329,322)**	**(689,280)**	**(3,496,159)**	**(15,514,761)**	**-10.26%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	(87,784)	175,000	(15,000)	72,216	(334,984)	353,000	0	18,016	-75.05%
Total Contras & Transfers	**(87,784)**	**175,000**	**(15,000)**	**72,216**	**(334,984)**	**353,000**	**0**	**18,016**	**-75.05%**
Margin (Change in Fund Balance)	**554,675**	**48,945**	**0**	**603,620**	**254,837**	**56,220**	**0**	**311,057**	**-48.47%**

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UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2026-2027

VII. USC Neurological Hospital

► USC Neurological Hospital

- Total Funds Summary
- Current Funds Summary

NCH00 - Neurological Hospital
Hospital
Total Funds Summary

	FY2025-26 ORIGINAL BUDGET			FY2026-27 PROPOSED BUDGET			
	Current	Noncurrent	Total	Current	Noncurrent	Total	% Change in Budget
Revenue:							
Direct Tuition	0	0	0	0	0	0	0.00%
Tuition Discounting	0	0	0	0	0	0	0.00%
Total Fees	0	0	0	0	0	0	0.00%
General State Appropriations	0	0	0	0	0	0	0.00%
Direct State Appropriations	0	0	0	29,200,132	0	29,200,132	0.00%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	0	0	0	0	0	0.00%
Sales, Services & Other	0	0	0	0	0	0	0.00%
Total Revenue	**0**	**0**	**0**	**29,200,132**	**0**	**29,200,132**	**0.00%**
Direct Expenses:							
Salaries and Wages	0	0	0	(2,420,000)	0	(2,420,000)	0.00%
Fringe Benefits	0	0	0	(650,000)	0	(650,000)	0.00%
Subtotal Personnel	*0*	*0*	*0*	*(3,070,000)*	*0*	*(3,070,000)*	*0.00%*
Services	0	0	0	(330,000)	0	(330,000)	0.00%
Travel	0	0	0	(10,000)	0	(10,000)	0.00%
Utilities	0	0	0	0	0	0	0.00%
Supplies	0	0	0	(10,000)	0	(10,000)	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	0	0	(100,000)	0	(100,000)	0.00%
Scholarships	0	0	0	0	0	0	0.00%
Contingencies	0	0	0	(1,000,000)	0	(1,000,000)	0.00%
Renovations	0	0	0	0	(5,900,000)	(5,900,000)	0.00%
Debt Service	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0.00%
Other Charges	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*0*	*0*	*0*	*(1,450,000)*	*(5,900,000)*	*(7,350,000)*	*0.00%*
Total Direct Expenses	**0**	**0**	**0**	**(4,520,000)**	**(5,900,000)**	**(10,420,000)**	**0.00%**
Contras & Transfers:							
Contras & Recoveries	0	0	0	0	0	0	0.00%
Net Transfers	0	0	0	0	0	0	0.00%
Total Contras & Transfers	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Margin (Change in Fund Balance)	**0**	**0**	**0**	**24,680,132**	**(5,900,000)**	**18,780,132**	**0.00%**

NCH00 - Hospital
Hospital
Current Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	A Funds	Other Unrestricted	Restricted	Total	A Funds	Other Unrestricted	Restricted	Total	% Change in Budget
Revenue:									
Direct 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	29,200,132	0	0	29,200,132	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**	**29,200,132**	**0**	**0**	**29,200,132**	**0.00%**
Direct Expenses:									
Salaries and Wages	0	0	0	0	(2,420,000)	0	0	(2,420,000)	0.00%
Fringe Benefits	0	0	0	0	(650,000)	0	0	(650,000)	0.00%
Subtotal Personnel	*0*	*0*	*0*	*0*	*(3,070,000)*	*0*	*0*	*(3,070,000)*	*0.00%*
Services	0	0	0	0	(330,000)	0	0	(330,000)	0.00%
Travel	0	0	0	0	(10,000)	0	0	(10,000)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	(10,000)	0	0	(10,000)	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	0	0	0	(100,000)	0	0	(100,000)	0.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	0	0	0	(1,000,000)	0	0	(1,000,000)	0.00%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*0*	*0*	*0*	*0*	*(1,450,000)*	*0*	*0*	*(1,450,000)*	*0.00%*
Total Direct Expenses	**0**	**0**	**0**	**0**	**(4,520,000)**	**0**	**0**	**(4,520,000)**	**0.00%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	0	0	0	0	0	0	0	0.00%
Total Contras & Transfers	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**24,680,132**	**0**	**0**	**24,680,132**	**0.00%**

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UNIVERSITY OF SOUTH CAROLINA

PROPOSED BUDGET for FISCAL YEAR 2026-2027

VIII. APPENDICES

- ► Model Allocations
- ► Glossary of Accounting Terms
- ► Budget Reporting Category Descriptions
- ► Non-Current Funds
- ► State Budget Process

Appendix 1 - Tuition

<u>FY27 Recurring Budget</u> amounts represent actual revenue from the prior fiscal year (i.e., FY2026) 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.

<u>Estimated FY27 Total</u> amounts represent estimated FY2027 revenues based on changes to enrollment and/or tuition rates. Actual FY27 revenues will be incorporated into the FY28 Recurring Budget and allocated during the subsequent fiscal year. FY27 Fall and Spring tuition estimates are modeled using enrollment projections and/or input from The Office of Enrollment Management.

Total Tuition Budget	**501,738,654**

	Share	FY27 Recurring Budget	Estimated FY27 Total
Undergraduate - Resident	*31.7%*	159,232,940	162,235,346
Undergraduate - Non-Resident	*53.9%*	270,459,357	290,290,934
Graduate	*13.8%*	69,186,358	69,186,358
Support Units	*0.6%*	2,860,000	2,860,000
	100.0%	**501,738,654**	**524,572,637**

Operating Unit	Graduate			
CL071	McCausland College of Arts and Sciences	*1.2%*	5,989,349	5,989,349
CL039	College of Education	*1.5%*	7,596,889	7,596,889
CL040	Molinaroli College of Engineering and Computing	*0.7%*	3,663,195	3,663,195
CL037	College of Hosp Retail Sport Mgmt	*0.4%*	1,836,105	1,836,105
CL043	Joseph F. Rice School of Law	*2.8%*	13,920,510	13,920,510
CL070	College of Information & Communications	*0.7%*	3,393,674	3,393,674
CL038	Darla Moore School of Business	*1.6%*	7,952,762	7,952,762
CL031	College of Nursing	*1.1%*	5,578,268	5,578,268
CL032	College of Pharmacy	*1.7%*	8,563,483	8,563,483
CL034	Arnold School of Public Health	*1.4%*	6,897,530	6,897,530
CL059	School of Music	*0.2%*	993,698	993,698
CL044_CL061	College of Social Work	*0.6%*	2,800,895	2,800,895
	TOTAL	***13.8%***	**69,186,358**	**69,186,358**

Operating Unit	Support Units			
CL091	Shorelight	*0.2%*	1,010,000	1,010,000
CL072	Study Abroad	*0.4%*	1,850,000	1,850,000
	TOTAL	***0.6%***	**2,860,000**	**2,860,000**

Appendix 2 - Undergraduate Resident Pool

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

Total Undergraduate Resident Pool: 159,232,940

Share of Total (%)	**70%**	**30%**	**100%**
Share of Total Pool ($)	111,463,058	47,769,882	159,232,940

Unit Description	2024 UG CH Instruction - Resident Total	2025 UG CH Instruction - Resident Total	Average Proportional Share of Credit Hours - Instruction (%)	2024 UG CH Record - Resident	2025 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	263,168	275,890	58.0%	165,494	169,925	35.9%	64,669,502	17,128,037	81,797,539
College of Education	15,676	16,184	3.4%	15,374	16,714	3.4%	3,823,001	1,637,232	5,460,233
Molinaroli College of Engineering and Computing	36,667	40,523	8.3%	61,568	70,076	14.1%	9,253,644	6,712,530	15,966,174
College of Hosp Retail Sport Mgmt	26,294	26,098	5.6%	33,328	34,598	7.3%	6,289,966	3,468,074	9,758,039
Joseph F. Rice School of Law	-	-	0.0%	-	15	0.0%	-	744	744
College of Information & Communications	19,196	21,912	4.4%	29,806	33,319	6.7%	4,925,921	3,219,567	8,145,488
Darla Moore School of Business	49,801	53,962	11.2%	63,374	66,026	13.8%	12,442,635	6,606,392	19,049,027
College of Nursing	9,571	9,316	2.0%	23,543	22,657	4.9%	2,268,194	2,361,355	4,629,549
College of Pharmacy	198	253	0.0%	5,861	6,460	1.3%	53,960	628,534	682,494
Arnold School of Public Health	20,477	20,933	4.5%	46,440	49,887	10.3%	4,969,574	4,915,746	9,885,320
School of Music	8,262	9,294	1.9%	6,655	8,047	1.6%	2,104,060	749,014	2,853,074
College of Social Work	2,567	2,964	0.6%	3,212	3,504	0.7%	662,603	342,655	1,005,258
TOTAL	**451,876**	**477,330**	**100.0%**	**454,655**	**481,228**	**100.0%**	**111,463,058**	**47,769,882**	**159,232,940**

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 proportional share of credit hours of record (major) (30%).

Total Undergraduate Non-Resident Pool: 270,459,357

Share of Total (%)	**70%**	**30%**	**100%**
Share of Total Pool ($)	189,321,550	81,137,807	270,459,357

Unit Description	2024 UG CH Instruction - Non-Resident Total	2025 UG CH Instruction - Non-Resident Total	Average Proportional Share of Credit Hours - Instruction (%)	2024 UG CH Record - Non-Resident	2025 UG CH Record - Non-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	181,365	189,018	51.3%	98,647	105,722	27.5%	97,211,486	22,337,373	119,548,858
College of Education	5,700	7,018	1.8%	5,291	6,257	1.6%	3,329,358	1,260,020	4,589,378
Molinaroli College of Engineering and Computing	16,177	17,175	4.6%	26,634	26,791	7.2%	8,751,204	5,845,789	14,596,993
College of Hosp Retail Sport Mgmt	32,180	31,599	8.8%	46,211	46,166	12.5%	16,754,655	10,109,147	26,863,802
Joseph F. Rice School of Law	-	12	0.0%	14	8	0.0%	3,055	2,430	5,485
College of Information & Communications	15,024	17,914	4.6%	23,085	26,938	6.7%	8,627,038	5,459,356	14,086,394
Darla Moore School of Business	73,455	79,795	21.2%	103,282	110,781	28.8%	40,196,589	23,396,581	63,593,169
College of Nursing	8,257	9,888	2.5%	19,450	21,711	5.5%	4,752,124	4,495,665	9,247,789
College of Pharmacy	117	154	0.0%	2,952	2,896	0.8%	70,874	640,171	711,045
Arnold School of Public Health	12,388	14,283	3.7%	29,484	33,881	8.5%	6,989,158	6,917,312	13,906,470
School of Music	4,155	4,203	1.2%	2,114	2,126	0.6%	2,194,729	463,945	2,658,673
College of Social Work	892	786	0.2%	1,031	883	0.3%	441,282	210,019	651,301
TOTAL	**349,709**	**371,843**	**100.0%**	**358,195**	**384,160**	**100.0%**	**189,321,550**	**81,137,807**	**270,459,357**

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	
Unit Description	**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	14,065,000	3,225,000	1,521,939	6,045,000	311,800	2,458,101	7,410,008	5,069,024	946,400	4,028,220	200,000	490,000	**45,770,492**
Undergraduate Tuition - Resident	81,797,539	5,460,233	15,966,174	9,758,039	744	8,145,488	19,049,027	4,629,549	682,494	9,885,320	2,853,074	1,005,258	**159,232,940**
Undergraduate Tuition - Non-Resident	119,548,858	4,589,378	14,596,993	26,863,802	5,485	14,086,394	63,593,169	9,247,789	711,045	13,906,470	2,658,673	651,301	**270,459,357**
Graduate Tuition	5,989,349	7,596,889	3,663,195	1,836,105	13,920,510	3,393,674	7,952,762	5,578,268	8,563,483	6,897,530	993,698	2,800,895	**69,186,358**
Subtotal Tuition	221,400,746	20,871,500	35,748,301	44,502,946	14,238,540	28,083,656	98,004,967	24,524,630	10,903,422	34,717,540	6,705,445	4,947,454	**544,649,146**
Academic Fees	8,300,000	2,380,000	11,365,244	2,042,500	1,865,000	1,515,000	8,886,286	5,949,088	368,500	5,706,000	575,000	525,000	**49,477,618**
Subtotal Fees	8,300,000	2,380,000	11,365,244	2,042,500	1,865,000	1,515,000	8,886,286	5,949,088	368,500	5,706,000	575,000	525,000	**49,477,618**
Total Tuition and Fees	**229,700,746**	**23,251,500**	**47,113,545**	**46,545,446**	**16,103,540**	**29,598,656**	**106,891,253**	**30,473,718**	**11,271,922**	**40,423,540**	**7,280,445**	**5,472,454**	**594,126,764**
General State Appropriations	72,377,850	16,583,097	42,340,160	11,612,401	6,363,071	12,069,533	23,800,188	12,386,270	8,321,024	37,088,623	2,594,494	5,640,800	**251,177,512**
Direct State Appropriations	2,231,580	-	3,056,260	-	24,430,076	-	-	342,500	5,597,679	123,300	-	-	**35,781,395**
Total Appropriations	**74,609,430**	**16,583,097**	**45,396,420**	**11,612,401**	**30,793,147**	**12,069,533**	**23,800,188**	**12,728,770**	**13,918,703**	**37,211,923**	**2,594,494**	**5,640,800**	**286,958,907**
Indirect Cost Recovery	8,464,615	2,045,000	10,750,000	75,000	747,910	114,410	116,988	701,084	1,000,000	10,250,000	-	920,000	**35,185,007**
Grants, Contracts, & Gifts	707,990	-	405,029	2,000	10,000	-	-	-	283,000	200,000	553,000	-	**2,161,019**
Total Grants, Contracts & Gifts	**9,172,605**	**2,045,000**	**11,155,029**	**77,000**	**757,910**	**114,410**	**116,988**	**701,084**	**1,283,000**	**10,450,000**	**553,000**	**920,000**	**37,346,026**
Total Sales and Services & Other	1,040,800	550,000	19,418	1,247,000	482,000	36,712	850,000	305,000	242,894	1,425,000	623,500	40,000	6,862,324
Total Revenue	**314,523,581**	**42,429,597**	**103,684,412**	**59,481,847**	**48,136,597**	**41,819,312**	**131,658,429**	**44,208,572**	**26,716,519**	**89,510,463**	**11,051,439**	**12,073,254**	**925,294,021**
Amount Applicable to Participation Fee	**303,284,011**	**40,049,597**	**88,857,879**	**57,437,347**	**21,831,521**	**40,304,312**	**122,772,143**	**37,916,984**	**20,467,340**	**83,481,163**	**9,923,439**	**11,548,254**	**837,873,989**
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	**50,951,714**	**6,728,332**	**14,928,124**	**12,886,081**	**3,667,696**	**6,771,124**	**20,625,720**	**6,370,053**	**3,438,513**	**14,024,835**	**1,667,138**	**1,940,107**	**143,999,437**

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., FY2026) are represented in the 2027 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 2027 Estimated Total column represent estimated FY2027 appropriations. Actual FY2027 General State Appropriation revenues will be incorporated into the FY28 Recurring Budget and allocated during the subsequent fiscal year.

Total State Appropriations	299,951,085

Operating Unit	Unit Description	2026 Recurring Budget	2027 Recurring Budget	2027 Estimated Total	Description
	General Appropriations	228,145,099	251,177,512	263,565,605	General Appropriations available for allocation
CL090	General Fund	7,000,000	7,000,000	7,000,000	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	1,000,000	1,700,000	1,700,000	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	23,430,076	24,430,076	24,430,076	Joseph F. Rice School of Law Funding
CL008	Student Affairs	2,000,000	3,000,000	3,000,000	Carolina Internship Pilot Program Funding
CL071	McCausland College of Arts and Sciences	-	1,500,000	1,500,000	Center for American Civic Leadership
CL032	College of Pharmacy	5,351,763	5,351,763	5,351,763	College of Pharmacy Funding
	TOTAL	**272,718,672**	**299,951,085**	**312,339,178**	

STEM Appropriations - Internal Awards

Operating Unit	Unit Description	2026 Recurring Budget	2027 Recurring Budget	2027 Estimated Total	Description
CL090	General Fund	(3,061,740)	(4,499,556)	(4,499,556)	STEM/High Demand Areas Funding
CL040	Molinaroli College of Engineering and Computing	2,339,750	3,056,260	3,056,260	STEM/High Demand Areas Funding
CL071	McCausland College of Arts and Sciences	379,490	731,580	731,580	STEM/High Demand Areas Funding
CL034	Arnold School of Public Health	-	123,300	123,300	STEM/High Demand Areas Funding
CL032	College of Pharmacy	-	245,916	245,916	STEM/High Demand Areas Funding
CL031	College of Nursing	342,500	342,500	342,500	STEM/High Demand Areas Funding
	TOTAL	**-**	**-**	**-**	

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	251,177,512
Share of Total (%)	**70.0%**
Share of Total Pool ($)	175,824,258

	2024	2024	2025	2025		
Unit Description	**Credit Hours - Resident - Record Total**	**Proportional Share of Credit Hours - Record (%)**	**Credit Hours - Resident - Record Total**	**Proportional Share of Credit Hours - Record (%)**	**Avg Proportional Share of Credit Hours - Record (%)**	**Proportional Share of Credit Hours - Record ($)**
McCausland College of Arts and Sciences	168,310	32.6%	173,021	31.8%	32.2%	56,606,727
College of Education	24,828	4.8%	26,605	4.9%	4.8%	8,524,858
Molinaroli College of Engineering and Computing	63,082	12.2%	72,136	13.2%	12.7%	22,392,038
College of Hosp Retail Sport Mgmt	33,866	6.6%	35,225	6.5%	6.5%	11,456,288
Joseph F. Rice School of Law	11,889	2.3%	12,199	2.2%	2.3%	3,994,884
College of Information & Communications	33,933	6.6%	37,879	7.0%	6.8%	11,895,954
Darla Moore School of Business	68,186	13.2%	71,823	13.2%	13.2%	23,211,506
College of Nursing	28,637	5.6%	28,220	5.2%	5.4%	9,434,693
College of Pharmacy	15,464	3.0%	15,665	2.9%	2.9%	5,163,509
Arnold School of Public Health	52,461	10.2%	56,076	10.3%	10.2%	17,990,279
School of Music	7,109	1.4%	8,509	1.6%	1.5%	2,584,723
College of Social Work	8,002	1.6%	7,467	1.4%	1.5%	2,568,799
TOTAL	**515,767**	**100.0%**	**544,825**	**100.0%**	**100.0%**	**175,824,258**

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	251,177,512
Share of Total (%)	**30.0%**
Share of Total Pool ($)	75,353,254

Unit Description	2024 Contract and Grant Revenue	2024 Proportional Share of Contract & Grant Activity (%)	2025 Contract and Grant Revenue	2025 Proportional Share of Contract & Grant Activity (%)	Avg Proportional Share of Contract & Grant Activity (%)	Proportional Share of Contract & Grant Activity ($)
McCausland College of Arts and Sciences	40,441,591	21.0%	39,537,955	20.8%	20.9%	15,771,122
College of Education	19,875,534	10.3%	20,981,053	11.0%	10.7%	8,058,239
Molinaroli College of Engineering and Computing	49,382,228	25.7%	51,760,040	27.2%	26.5%	19,948,122
College of Hosp Retail Sport Mgmt	501,760	0.3%	291,071	0.2%	0.2%	156,112
Joseph F. Rice School of Law	5,956,652	3.1%	6,051,747	3.2%	3.1%	2,368,188
College of Information & Communications	450,547	0.2%	429,781	0.2%	0.2%	173,579
Darla Moore School of Business	1,601,217	0.8%	1,385,180	0.7%	0.8%	588,682
College of Nursing	8,342,383	4.3%	6,634,565	3.5%	3.9%	2,951,577
College of Pharmacy	7,726,329	4.0%	8,282,097	4.4%	4.2%	3,157,516
Arnold School of Public Health	50,818,259	26.4%	46,055,300	24.2%	25.3%	19,098,344
School of Music	28,338	0.0%	21,250	0.0%	0.0%	9,771
College of Social Work	7,019,863	3.7%	8,549,403	4.5%	4.1%	3,072,001
TOTAL	**192,144,699**	**100.0%**	**189,979,442**	**100.0%**	**100.0%**	**75,353,254**

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.

FY2027 IDC Revenue Allocation

Operating Unit	Unit Description	Direct IDC Revenue Share	New Model IDC Revenue Share	Total IDC Revenue
CL031	College of Nursing	621,014	80,070	701,084
CL032	College of Pharmacy	124,979	875,021	1,000,000
CL034	Arnold School of Public Health	6,628,481	3,621,519	10,250,000
CL037	College of Hosp Retail Sport Mgmt	50,874	24,126	75,000
CL038	Darla Moore School of Business	-	116,988	116,988
CL039	College of Education	1,817,123	227,877	2,045,000
CL040	Molinaroli College of Engineering and Computing	7,678,975	3,071,025	10,750,000
CL043	Joseph F. Rice School of Law	619,699	128,211	747,910
CL044_CL061	College of Social Work	161	919,839	920,000
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 FY2027 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.

11,000,000 Salary - Pay Plan

Operating Unit	Unit Description	Estimated Salary Allocation	% of Total	Estimated Total Allocation
CL001	President	66,223	0.6%	66,223
CL002	Provost	102,820	0.9%	102,820
CL004	Administration & Finance	48,617	0.4%	48,617
CL005	Equal Opportunity Programs	27,556	0.3%	27,556
CL006	General Counsel	31,272	0.3%	31,272
CL007	Economic Engagement	12,615	0.1%	12,615
CL008	Student Affairs	196,223	1.8%	196,223
CL009	Board of Trustees	12,373	0.1%	12,373
CL010	Finance	223,825	2.0%	223,825
CL011	Law Enforcement & Safety	277,024	2.5%	277,024
CL012	Business Affairs	42,095	0.4%	42,095
CL013	Facilities Planning	57,788	0.5%	57,788
CL014	University Technology Services	432,450	3.9%	432,450
CL016	Human Resources	147,159	1.3%	147,159
CL017	Access and Opportunity	29,171	0.3%	29,171
CL018	Development	300,100	2.7%	300,100
CL020	On Your Time	-	0.0%	-
CL022	System Affairs	4,764	0.0%	4,764
CL023	Faculty Affairs	42,196	0.4%	42,196
CL025	Honors College	74,431	0.7%	74,431
CL026	Undergraduate Studies	180,258	1.6%	180,258
CL029	University Libraries	229,033	2.1%	229,033
CL045	Graduate School	46,398	0.4%	46,398
CL048	University Press	18,900	0.2%	18,900

Appendix 10: Current Year Salary & Fringe Allocations

The FY2027 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.

11,000,000 Salary - Pay Plan

Operating Unit	Unit Description	Estimated Salary Allocation	% of Total	Estimated Total Allocation
CL049	Research	155,323	1.4%	155,323
CL056	Institutional Research & Assessment	27,833	0.3%	27,833
CL057	Distributed Learning	-	0.0%	-
CL058	Koger Center	22,745	0.2%	22,745
CL062	Faculty Senate	2,021	0.0%	2,021
CL063	Staff Senate	768	0.0%	768
CL064	Residential Learning Centers	14,916	0.1%	14,916
CL067	University 101	40,008	0.4%	40,008
CL068	Facilities	303,918	2.8%	303,918
CL072	International Programs	44,609	0.4%	44,609
CL077	Communications	21,744	0.2%	21,744
CL078	USC Brand Collaborative	89,153	0.8%	89,153
CL079	University Advancement	11,179	0.1%	11,179
CL080	Postal Services	17,660	0.2%	17,660
CL081	Utilities	56,729	0.5%	56,729
CL082	Audit and Advisory Services	35,595	0.3%	35,595
CL083	OneCarolina	17,584	0.2%	17,584
CL085	Enrollment Management	297,922	2.7%	297,922
CL086	Academic Support Services	88,897	0.8%	88,897
CL087	University Health Services	83,160	0.8%	83,160
CL089	Palmetto College	50,147	0.5%	50,147
CL091	Scholarships	-	0.0%	-
CL092	Organizational Excellence	13,562	0.1%	13,562
CL093	Housing	7,190	0.1%	7,190
	TOTAL SUPPORT	**4,005,954**	**36.4%**	**4,005,954**

Appendix 10: Current Year Salary & Fringe Allocations

The FY2027 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.

11,000,000 Salary - Pay Plan

Operating Unit	Unit Description	Estimated Salary Allocation	% of Total	Estimated Total Allocation
CL031	College of Nursing	350,140	3.2%	350,140
CL032	College of Pharmacy	236,760	2.2%	236,760
CL034	Arnold School of Public Health	588,446	5.3%	588,446
CL037	College of Hosp Retail Sport Mgmt	366,277	3.3%	366,277
CL038	Darla Moore School of Business	1,087,530	9.9%	1,087,530
CL039	College of Education	387,708	3.5%	387,708
CL040	Molinaroli College of Engineering and Computing	741,729	6.7%	741,729
CL043	Joseph F. Rice School of Law	370,730	3.4%	370,730
CL059	School of Music	171,859	1.6%	171,859
CL070	College of Information & Communications	246,930	2.2%	246,930
CL071	McCausland College of Arts and Sciences	2,293,488	20.8%	2,293,488
CL044_CL061	College of Social Work	152,449	1.4%	152,449
	TOTAL ACADEMIC	**6,994,046**	**63.6%**	**6,994,046**

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
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	**7,242,565**

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 FY2027 SIF decisions and distributions will be executed throughout the fiscal year.

Operating Unit	Unit Description	SIF Pool - Operating	SIF - Recurring	SIF - One-time	SIF Pool - Research	SIF Research - Recurring	SIF Research - One-time	Strategic Initiative Funding
CL071	College of Arts & Science	-	2,002,361	-	-	-	-	2,002,361
CL039	College of Education	-	966,254	-	-	-	-	966,254
CL040	College of Engineering & Computing	-	288,748	-	-	-	-	288,748
CL037	College of Hospitality, Retail & Sport Management	-	489,550	-	-	-	-	489,550
CL043	Joseph F. Rice School of Law	-	339,543	-	-	-	-	339,543
CL070	College of Information & Communication	-	52,692	-	-	-	-	52,692
CL038	Darla Moore School of Business	-	3,396,401	-	-	-	-	3,396,401
CL031	College of Nursing	-	19,864	-	-	-	-	19,864
CL032	Pharmacy	-	463,137	-	-	-	-	463,137
CL034	Arnold School of Public Health	-	150,488	150,000	-	-	-	300,488
CL059	School of Music	-	292,943	-	-	-	-	292,943
CL044_CL061	College of Social Work	-	175,871	-	-	-	-	175,871
CL002	Provost	-	1,566,102	-	-	-	-	1,566,102
CL026	UG Studies	-	551,164	-	-	-	-	551,164
CL025	Honors College	-	31,962	-	-	-	-	31,962
CL029	University Libraries	-	842,447	-	-	-	-	842,447
CL045	Graduate School	-	525,135	-	-	-	-	525,135
CL048	University Press	-	28,391	-	-	-	-	28,391
CL049	Research	-	-	-	-	1,000,000	-	1,000,000
CL056	Institutional Assmnt - Compl	-	20,681	-	-	-	-	20,681
CL057	Distributed Learning	-	-	-	-	-	-	-
CL058	Koger Center	-	21,173	-	-	-	-	21,173
CL072	International Programs	-	44,373	-	-	-	-	44,373
CL078	Communications	-	1,150,000	-	-	-	-	1,150,000
CL085	Enrollment Management Services	-	3,490,137	-	-	-	-	3,490,137
CL091	Scholarships	-	2,400,000	-	-	-	-	2,400,000
CL090	SIF Pool (Pending Allocation)	39,038,783	(19,309,417)	(150,000)	2,814,801	(1,000,000)	-	21,394,166
	TOTAL	**39,038,783**	**-**	**-**	**2,814,801**	**-**	**-**	**41,853,583**

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.

Operating Unit	Unit Description	Amount	Strategic Transfer Description
CL093-BR	Housing	(764,809)	Housing Support for Residential Learning Centers, Office of Student Conduct, Student Engagement, Student Success Center and VP for Student Affairs
CL087-BH	Health Services	(150,000)	Health Support for the Disability Resource Center
CL008	Student Activities	150,000	Funding from Housing for VP Student Affairs office.
CL064	Residential Learning Centers	532,935	Funding from Housing for Operations of Residential Learning Centers
CL086	Academic Support Services	231,874	Funding From Housing for Academic Support Services
CL088	Parking	(500,000)	Scholarship Support
CL091	Scholarships	500,000	Scholarship Support from Parking
	TOTAL	**-**	

Appendix 14 - Cost Pool Allocations

Cost Pool	Student Services & Undergraduate Affairs	Academic Affairs	University Services & Operations	Executive Affairs	Facilities	Employee Services	Research
Cost Pool Allocation Metric	**Undergraduate Student FTE**	**Student FTE + Faculty FTE**	**Total Direct Expenses**	**FTE Total**	**Net Assignable Square Footage**	**Employee FTE Total**	**Contract and Grant Revenue**
Data Source	**OIRAA**	**OIRAA**	**University Financials**	**OIRAA**	**Facilities**	**OIRAA**	**University Financials**
COST POOL TOTAL (FROM DETAIL)	**61,770,654**	**55,488,981**	**94,300,592**	**55,873,515**	**71,717,267**	**20,133,974**	**11,411,416**
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**
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%**
Data Year	**2025**	**2025**	**2025**	**2025**	**2025**	**2025**	**2025**
Allocation Metric Detail:							
McCausland College of Arts and Sciences	9,438	10,608	211,702,168	10,948	837,439	902	39,537,955
College of Education	764	1,623	55,047,167	1,798	60,549	272	20,981,053
Molinaroli College of Engineering and Computing	3,340	3,792	112,949,235	3,929	277,541	278	51,760,040
College of Hosp Retail Sport Mgmt	2,753	2,933	26,359,687	2,977	75,655	112	291,071
Joseph F. Rice School of Law	1	746	36,033,484	843	125,629	153	6,051,747
College of Information & Communications	1,997	2,320	18,687,068	2,348	41,023	85	429,781
Darla Moore School of Business	6,069	6,879	76,808,060	6,978	128,223	245	1,385,180
College of Nursing	1,649	2,011	30,893,150	2,065	39,011	129	6,634,565
College of Pharmacy	331	838	24,044,112	889	51,683	113	8,282,097
Arnold School of Public Health	2,821	3,603	98,582,519	3,831	138,935	366	46,055,300
School of Music	346	504	15,169,522	518	63,475	61	21,250
College of Social Work	147	412	15,406,225	471	33,679	88	8,549,403
Allocation Metric Total	**29,656**	**36,270**	**721,682,397**	**37,595**	**1,872,841**	**2,804**	**189,979,442**

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

Appendix 14 - Cost Pool Allocations

Cost Pool	Student Services & Undergraduate Affairs	Academic Affairs	University Services & Operations	Executive Affairs	Facilities	Employee Services	Research	
Cost Pool Allocation Metric	**Undergraduate Student FTE**	**Student FTE + Faculty FTE**	**Total Direct Expenses**	**FTE Total**	**Net Assignable Square Footage**	**Employee FTE Total**	**Contract and Grant Revenue**	
Data Source	**OIRAA**	**OIRAA**	**University Financials**	**OIRAA**	**Facilities**	**OIRAA**	**University Financials**	
COST POOL TOTAL (FROM DETAIL)	**61,770,654**	**55,488,981**	**94,300,592**	**55,873,515**	**71,717,267**	**20,133,974**	**11,411,416**	
Proportional Share by College:								
McCausland College of Arts and Sciences	31.8%	29.2%	29.3%	29.1%	44.7%	32.2%	20.8%	
College of Education	2.6%	4.5%	7.6%	4.8%	3.2%	9.7%	11.0%	
Molinaroli College of Engineering and Computing	11.3%	10.5%	15.7%	10.5%	14.8%	9.9%	27.2%	
College of Hosp Retail Sport Mgmt	9.3%	8.1%	3.7%	7.9%	4.0%	4.0%	0.2%	
Joseph F. Rice School of Law	0.0%	2.1%	5.0%	2.2%	6.7%	5.4%	3.2%	
College of Information & Communications	6.7%	6.4%	2.6%	6.2%	2.2%	3.0%	0.2%	
Darla Moore School of Business	20.5%	19.0%	10.6%	18.6%	6.8%	8.8%	0.7%	
College of Nursing	5.6%	5.5%	4.3%	5.5%	2.1%	4.6%	3.5%	
College of Pharmacy	1.1%	2.3%	3.3%	2.4%	2.8%	4.0%	4.4%	
Arnold School of Public Health	9.5%	9.9%	13.7%	10.2%	7.4%	13.1%	24.2%	
School of Music	1.2%	1.4%	2.1%	1.4%	3.4%	2.2%	0.0%	
College of Social Work	0.5%	1.1%	2.1%	1.3%	1.8%	3.1%	4.5%	
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	32.2%	29.5%	29.4%	29.3%	45.1%	31.9%	20.9%	
College of Education	2.5%	4.5%	7.7%	4.8%	3.2%	9.8%	10.7%	
Molinaroli College of Engineering and Computing	11.1%	10.3%	15.4%	10.3%	14.8%	10.3%	26.5%	
College of Hosp Retail Sport Mgmt	9.5%	8.2%	3.5%	8.0%	4.0%	3.7%	0.2%	
Joseph F. Rice School of Law	0.0%	2.1%	4.9%	2.3%	6.4%	5.5%	3.1%	
College of Information & Communications	6.5%	6.2%	2.5%	6.0%	2.1%	2.9%	0.2%	
Darla Moore School of Business	20.5%	19.0%	10.7%	18.6%	6.7%	9.0%	0.8%	
College of Nursing	5.6%	5.6%	4.3%	5.5%	2.1%	4.5%	3.9%	
College of Pharmacy	1.1%	2.4%	3.5%	2.4%	2.8%	4.1%	4.2%	
Arnold School of Public Health	9.3%	9.9%	13.7%	10.1%	7.3%	12.8%	25.3%	
School of Music	1.1%	1.4%	2.1%	1.4%	3.4%	2.2%	0.0%	
College of Social Work	0.5%	1.2%	2.2%	1.3%	2.1%	3.2%	4.1%	
TOTAL	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	
Cost Allocation by College								**TOTAL**
McCausland College of Arts and Sciences	(19,902,682)	(16,357,275)	(27,738,065)	(16,389,429)	(32,350,299)	(6,432,140)	(2,388,362)	(121,558,252)
College of Education	(1,570,306)	(2,494,931)	(7,246,692)	(2,683,683)	(2,297,530)	(1,965,899)	(1,220,331)	(19,479,372)
Molinaroli College of Engineering and Computing	(6,860,809)	(5,713,080)	(14,486,736)	(5,760,219)	(10,602,221)	(2,067,178)	(3,020,922)	(48,511,164)
College of Hosp Retail Sport Mgmt	(5,837,682)	(4,533,373)	(3,304,248)	(4,461,160)	(2,870,581)	(743,846)	(23,641)	(21,774,532)
Joseph F. Rice School of Law	(1,063)	(1,140,243)	(4,620,454)	(1,257,638)	(4,605,558)	(1,110,089)	(358,636)	(13,093,681)
College of Information & Communications	(4,006,959)	(3,422,792)	(2,397,353)	(3,366,068)	(1,522,582)	(590,408)	(26,287)	(15,332,449)
Darla Moore School of Business	(12,679,605)	(10,516,089)	(10,085,516)	(10,368,606)	(4,786,421)	(1,815,617)	(89,149)	(50,341,004)
College of Nursing	(3,464,075)	(3,092,523)	(4,082,583)	(3,081,718)	(1,512,516)	(906,606)	(446,984)	(16,587,004)
College of Pharmacy	(684,164)	(1,311,105)	(3,260,880)	(1,352,574)	(2,028,401)	(831,715)	(478,171)	(9,947,009)
Arnold School of Public Health	(5,765,013)	(5,468,439)	(12,958,475)	(5,643,353)	(5,259,892)	(2,583,807)	(2,892,233)	(40,571,211)
School of Music	(686,886)	(756,794)	(2,011,997)	(755,499)	(2,408,419)	(447,620)	(1,480)	(7,068,695)
College of Social Work	(311,409)	(682,336)	(2,107,593)	(753,568)	(1,472,848)	(639,051)	(465,220)	(6,432,026)
TOTAL	**(61,770,654)**	**(55,488,981)**	**(94,300,592)**	**(55,873,515)**	**(71,717,267)**	**(20,133,974)**	**(11,411,416)**	**(370,696,399)**

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

As general state appropriations are allocated to academic units one year in arrears per the University Budget Model, state funding for mandates will not be incorporated into the recurring budget 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 prior year budget transfer and providing ongoing funding for the increased expense. As such, the data below details the impact of the FY26 state mandates.

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
CL001	President	38,702	0%	5,899	0%	44,601
CL002	Provost	257,296	2%	47,054	3%	304,350
CL004	Administration & Finance	45,307	0%	4,134	0%	49,441
CL005	Equal Opportunity Programs	-	0%	4,731	0%	4,731
CL006	General Counsel	30,538	0%	1,970	0%	32,508
CL007	Economic Engagement	20,500	0%	-	0%	20,500
CL008	Student Affairs	183,707	2%	25,610	2%	209,317
CL009	Board of Trustees	11,919	0%	1,585	0%	13,504
CL010	Finance	230,471	2%	45,189	3%	275,659
CL011	Law Enforcement & Safety	255,181	2%	45,673	3%	300,854
CL012	Business Affairs	38,635	0%	8,724	1%	47,359
CL013	Facilities Planning	49,420	0%	8,105	0%	57,526
CL014	University Technology Services	371,427	4%	54,922	3%	426,349
CL016	Human Resources	131,758	1%	23,333	1%	155,092
CL017	Access and Opportunity	56,300	1%	1,702	0%	58,001
CL018	Development	299,295	3%	43,024	3%	342,319
CL026	UG Studies	48,933	0%	4,288	0%	53,221
CL022	System Affairs	343	0%	713	0%	1,056
CL025	Honors College	71,152	1%	14,967	1%	86,119
CL029	University Libraries	223,809	2%	42,130	3%	265,940
CL045	Graduate School	41,238	0%	8,151	0%	49,388
CL048	University Press	20,377	0%	899	0%	21,275

Appendix 15: Prior Year Salary & Fringe Allocations

As general state appropriations are allocated to academic units one year in arrears per the University Budget Model, state funding for mandates will not be incorporated into the recurring budget 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 prior year budget transfer and providing ongoing funding for the increased expense. As such, the data below details the impact of the FY26 state mandates.

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
CL049	Research	132,891	1%	19,316	1%	152,207
CL056	Institutional Research & Assessment	23,221	0%	3,995	0%	27,216
CL058	Koger Center	22,866	0%	4,821	0%	27,687
CL062	Faculty Senate	3,154	0%	394	0%	3,548
CL063	Staff Senate	739	0%	403	0%	1,143
CL064	Residential Learning Centers	17,074	0%	3,724	0%	20,798
CL067	University 101	28,913	0%	5,035	0%	33,948
CL068	Facilities	300,892	3%	79,096	5%	379,988
CL072	International Programs	47,666	0%	7,181	0%	54,847
CL077	Communications	23,475	0%	3,478	0%	26,953
CL078	University Communications	60,493	1%	13,903	1%	74,396
CL079	University Advancement	10,769	0%	622	0%	11,390
CL080	Postal Services	18,638	0%	4,889	0%	23,526
CL081	Utilities	56,711	1%	17,319	1%	74,030
CL082	Audit and Advisory Services	31,448	0%	4,924	0%	36,372
CL083	OneCarolina	19,885	0%	3,543	0%	23,428
CL085	Enrollment Management	305,902	3%	55,510	3%	361,412
CL086	Academic Support Services	78,332	1%	14,751	1%	93,083
CL087	University Health Services	49,445	0%	968	0%	50,413
CL089	Palmetto College	43,249	0%	9,211	1%	52,460
CL092	Organizational Excellence	13,064	0%	845	0%	13,909
	TOTAL SUPPORT	**3,715,136**	**36%**	**646,729**	**39%**	**4,361,865**

Appendix 15: Prior Year Salary & Fringe Allocations

As general state appropriations are allocated to academic units one year in arrears per the University Budget Model, state funding for mandates will not be incorporated into the recurring budget 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 prior year budget transfer and providing ongoing funding for the increased expense. As such, the data below details the impact of the FY26 state mandates.

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
CL031	Nursing	319,097	3%	41,140	2%	360,237
CL032	Pharmacy	224,227	2%	31,092	2%	255,319
CL034	Public Health	528,246	5%	79,985	5%	608,231
CL037	Hospitality, Retail and Sport Management	334,151	3%	51,139	3%	385,291
CL038	Moore School of Business	1,036,746	10%	132,758	8%	1,169,503
CL039	Education	342,565	3%	63,121	4%	405,685
CL040	Engineering & Computing	763,594	7%	97,302	6%	860,896
CL043	Joseph F. Rice School of Law	349,135	3%	44,593	3%	393,728
CL059	Music	165,441	2%	32,239	2%	197,679
CL070	Information and Communication	237,925	2%	36,213	2%	274,139
CL071	Arts and Sciences	2,172,618	21%	375,964	23%	2,548,582
CL044_CL061	Social Work	111,119	1%	17,725	1%	128,845
	TOTAL ACADEMIC	**6,584,864**	**64%**	**1,003,271**	**61%**	**7,588,135**

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	10,534,120
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 President's Update Group , FY27 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
CL011	Insurance Premium Increases	322,096
CL029	Library subscription costs	385,000
CL029	Library regulatory compliance	215,000
CL060_Facilities	Utilities	3,500,000
CL091	Fee waivers for resident students	2,500,000
CL091	Faculty/Staff Tuition Waiver	700,000
	SUBTOTAL	7,622,096

Strategic Priorities:

Operating Unit	Initiative Description	Total
CL008	Student Affairs care team 1 FTE	91,000
CL010	Finance offices - maintain compliance	442,000
CL011	Law enforcement retention (2%) and fleet management	600,000
CL012	Purchasing and Procurement restructuring	700,000
CL014	Next Gen Phase III	500,000
CL017	Community engagement	236,000
CL017	Strategic Operations and programming	50,000
CL018	Capital Campaign (15 FTE)	1,500,000
CL026	Exploratory advisors and Honors/Phase II 4-yr advising model	400,000
CL026	Alex software FTE	80,000
CL026	SmartPlan software license and implementation	250,000
CL068	Facility services (one forester, 2 engineers)	470,000
CL077	Staff retention 1.7% overall	40,000
CL078	Printing services	286,000
CL085	Enrollment Management: Schedule building	310,000
CL085	Enrollment Management: Staffing	240,000
CL086	SSC Manager + 40 student tutors	566,000
	SUBTOTAL	6,761,000
	TOTAL	**14,383,096**

Appendix 18 - Tuition Rate Allocation Adjustment

The FY27 budget reflects a strategic realignment to support $17M in bond debt service by reducing E&G tuition and increasing Board Mandated Fees (BMFs). This shift directly impacts academic units through a reduction in FY27 tuition pool allocations. To mitigate these effects, the budget includes recurring transfers from the university's general fund to each academic unit, calculated based on their proportional share of the E&G tuition reduction. This approach ensures that all academic units are equitably supported and funded relative to their impact, while avoiding the creation of unintended surpluses or deficits that could result from simply removing the $17M cost pool from the budget.

Operating Unit	Unit Description	Amount
CL071	McCausland College of Arts and Sciences	6,061,134
CL039	College of Education	586,878
CL040	Molinaroli College of Engineering and Computing	1,087,715
CL037	College of Hosp Retail Sport Mgmt	1,004,505
CL043	Joseph F. Rice School of Law	287,491
CL070	College of Information & Communications	714,141
CL038	Darla Moore School of Business	2,305,944
CL031	College of Nursing	514,841
CL032	College of Pharmacy	205,250
CL034	Arnold School of Public Health	870,888
CL059	School of Music	209,243
CL044_CL061	College of Social Work	150,533
CL090	General Fund Institutional Strategic	3,001,437
CL060_Exec_Affairs	General Fund - Executive Affairs	(17,000,000)
	TOTAL	**-**

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

Fund Group	Unrestricted Activities Included in Group
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, contras, 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	Includes the following: Direct Tuition - *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. Undergraduate Tuition - Resident - 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). Undergraduate Tuition - Non-Resident - 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). Graduate Tuition - Allocated 70% to academic unit based on College of Instruction and 30% to academic unit based on College of Record.	Primarily Included in Operating Revenues: "Student Tuition and Fees".
	Scholarship Allowance - *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.	Included in Operating Revenues: "Scholarship Allowance" and Operating Expenses: Reduction to "Scholarships and Fellowships" Expense
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	Program and Course Fees - 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.) Contract Course Fees - Fees for contract courses attributed to the unit/system institution delivering courses. Other Program Fees - *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. Student Activity Fee allocation - *For Support Units and System Institutions*: Student Affairs approved activity fees.	Primarily Included in Operating Revenues: "Student Tuition and Fees".
General State Appropriations	Includes the following: General State Appropriations - Instruction - 70% of all General State Appropriations are allocated based on each college's proportional share of resident credit hours (record/major). General State Appropriations - Research - 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	Direct State Appropriations - *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: Contract & Grant Revenue - 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
	Gifts - 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	*For Academic Units:* Miscellaneous sales and services revenue such as service fees, library fines, space rental, etc. *For Auxiliary Units:* Includes ticket sales, space rental, sponsorships as well as other athletics, housing, parking and student health revenue. *For Support and Pass Through Units:* incudes miscellaneous sales and services revenue such as service fees and space rental. *For Columbia Noncurrent Capital Funds:* includes interest, and dedicated revenues (ticket sales and space rental) for debt service. *For Columbia Other Noncurrent funds:* includes interest and other income as well as miscellaneous income related to loan programs. *For System Institutions (Current funds):* Includes same activity for Academic Units, Auxiliary Units and support units in Columbia. *For System institution noncurrent funds:* 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	*For All Units* (Current Funds): 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	*For All Units:* All direct health, retirement, FICA and other related fringe benefit costs. *For Noncurrent funds:* 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	*For All Units:* Direct expenses related to contractual services, repairs, printing freight, telephone, etc.	Primarily Included in Operating Expenses: "Services and Supplies"
Travel	*For All Units:* Direct expenses related to student, employee and other travel.	Primarily Included in Operating Expenses: "Services and Supplies"
Utilities	*For All Units:* Direct expenses related to electricity, gas, water and other utilities.	Primarily Included in Operating Expenses: "Utilities"
Supplies	*For All Units:* 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	For All Units: 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	*For All Units* : Direct expenses to include rents, leases, insurance, contributions and dues, memberships, sponsorships, etc.	Primarily Included in Operating Expenses: "Services and Supplies"
Scholarships	*For All Units:* Direct expenses to scholarships, including book allowances, 4% fee waivers, stipends, etc.	Primarily Included in Operating Expenses: "Scholarships and Fellowships"
Contingencies	*For All Units:* "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	*For All Units:* Direct Expenses related to facility improvements; including architectural fees, construction, roofing, landscaping, etc.	Primarily Included in Operating Expenses: "Services and Supplies"
Debt Service	*For Auxiliary Units, Columbia Capital Noncurrent Funds and System Institution Noncurrent Funds:* 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	*For All Units:* 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	*For All Units:* Building and Equipment Depreciation expenses.	Included in Operating Expenses: "Depreciation Expense"
Other Charges	*For All Units:* 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	*For All Units:* 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:	*For All Units* : 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	*For All Units:* Funding Remaining/(Required) After all revenues are applied to all expenses, contras and transfers, prior to model allocations	Calculation not included
Support Unit Allocations	*For Columbia Academic and Support Units:* The Allocation of Support Unit costs to Academic Units based upon metrics. (This replaces base budget allocations for the Support Units.) *System Institutions and Auxiliaries:* 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	*For All Units:* Funding Remaining/(Required) After all revenues are applied to all expenses, contras and transfers, prior to model allocations	
Participation Fee Payment	*For Columbia Academic Units:* 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	*For Columbia Academic Units:* 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	*For Columbia Academic Units* : Net Impact of Model Allocation prior to Strategic Initiative Funding	
Strategic Initiative Funding	*For Columbia Academic Units:* Strategic funding decisions made to further institutional priorities and support the University's strategic plan.	
Margin (Change in Fund Balance) After Model Allocation	*For All Units:* Balance after all revenues are applied to all expenses, contras and transfers and model allocations.	Calculation not included
Expense Budget Net (Increase) / Decrease	*For All Units:* 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)	*For All Units:* Balance after all revenues are applied to all expenses, contras and transfers and model allocations.	Calculation not included

APPENDIX 21

UNIVERSITY OF SOUTH CAROLINA
SYSTEM SUMMARY – FY2027 NON-CURRENT FUNDS

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

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	Capital	Other	Financial Statement Activity	Total	Capital	Other	Financial Statement Activity	Total	% Change in Budget
Revenue:									
Direct Tuition	37,371,217	0	(347,520,000)	(310,148,783)	54,627,197	0	(403,115,000)	(348,487,803)	12.36%
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	64,026,900	0	0	64,026,900	60,950,003	0	0	60,950,003	-4.81%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	2,845,719	1,512,299	22,051,408	26,409,426	2,415,356	1,550,845	20,153,031	24,119,232	-8.67%
Sales, Services & Other	10,822,203	660,016	(6,796,391)	4,685,828	12,024,982	751,316	(7,058,569)	5,717,729	22.02%
Total Revenue	**115,066,039**	**2,172,315**	**(332,264,983)**	**(215,026,629)**	**130,017,538**	**2,302,161**	**(390,020,538)**	**(257,700,839)**	**19.85%**
Direct Expenses:									
Salaries and Wages	0	0	(875,821)	(875,821)	0	0	(915,716)	(915,716)	4.56%
Fringe Benefits	0	0	(41,688,159)	(41,688,159)	0	0	(23,375,992)	(23,375,992)	-43.93%
Subtotal Personnel	*0*	*0*	*(42,563,980)*	*(42,563,980)*	*0*	*0*	*(24,291,708)*	*(24,291,708)*	*-42.93%*
Services	(3,381,259)	(32,983)	(1,345,499)	(4,759,741)	(3,038,437)	(34,983)	(490,885)	(3,564,305)	-25.12%
Travel	(339)	0	0	(339)	(339)	0	0	(339)	0.00%
Utilities	0	0	0	0	0	0	155,083	155,083	0.00%
Supplies	(365,730)	0	588,890	223,160	(363,100)	0	443,806	80,706	63.83%
Tuition Discounting Costs	0	0	0	0	0	0	403,115,000	403,115,000	0.00%
Rents, Fixed Charges and Equipment	(2,465,656)	(845,780)	25,132,592	21,821,156	(2,446,902)	(744,516)	31,416,338	28,224,920	-29.35%
Scholarships	0	0	347,520,000	347,520,000	0	0	0	0	100.00%
Contingencies	0	0	0	0	(16,825,196)	0	0	(16,825,196)	0.00%
Renovations	(33,939,261)	0	81,612,721	47,673,460	(39,666,073)	0	0	(39,666,073)	183.20%
Debt Service	(55,769,807)	0	36,800,788	(18,969,019)	(56,629,095)	0	40,633,184	(15,995,911)	-15.67%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	1,346	0	(90,904,080)	(90,902,734)	0	0	(97,118,746)	(97,118,746)	6.84%
Other Charges	(3,239)	0	150	(3,089)	(1,693)	0	0	(1,693)	-45.19%
Subtotal Non-Personnel	*(95,923,945)*	*(878,763)*	*399,405,562*	*302,602,854*	*(118,970,835)*	*(779,499)*	*378,153,780*	*258,403,446*	*14.61%*
Total Direct Expenses	**(95,923,945)**	**(878,763)**	**356,841,582**	**260,038,874**	**(118,970,835)**	**(779,499)**	**353,862,072**	**234,111,738**	**9.97%**
Contras & Transfers:									
Contras & Recoveries	235,462	0	3,164,683	3,400,145	175,107	0	1,691,230	1,866,337	-45.11%
Net Transfers	122,436,586	(3,505,263)	(88,525,857)	30,405,466	136,873,392	(3,315,894)	(110,124,563)	23,432,935	-22.93%
Total Contras & Transfers	**122,672,048**	**(3,505,263)**	**(85,361,174)**	**33,805,611**	**137,048,499**	**(3,315,894)**	**(108,433,333)**	**25,299,272**	**-25.16%**
Margin (Change in Fund Balance)	**141,814,142**	**(2,211,711)**	**(60,784,575)**	**78,817,856**	**148,095,202**	**(1,793,232)**	**(144,591,799)**	**1,710,171**	**-97.83%**

CLXXX - COLUMBIA
Columbia Total
Noncurrent Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	Capital	Other	Financial Statement Activity	Total	Capital	Other	Financial Statement Activity	Total	% Change in Budget
Revenue:									
Direct Tuition	32,642,286	0	(278,000,000)	(245,357,714)	50,074,786	0	(323,000,000)	(272,925,214)	11.24%
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	15,200,000	0	0	15,200,000	22,750,001	0	0	22,750,001	49.67%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	2,620,294	1,463,907	19,598,818	23,683,019	2,336,356	1,479,322	17,814,072	21,629,750	-8.67%
Sales, Services & Other	10,338,307	593,934	(6,566,959)	4,365,282	11,500,400	677,452	(5,645,007)	6,532,845	49.65%
Total Revenue	**60,800,887**	**2,057,841**	**(264,968,141)**	**(202,109,413)**	**86,661,543**	**2,156,774**	**(310,830,935)**	**(222,012,618)**	**9.85%**
Direct Expenses:									
Salaries and Wages	0	0	(665,711)	(665,711)	0	0	(755,512)	(755,512)	13.49%
Fringe Benefits	0	0	(34,169,283)	(34,169,283)	0	0	(19,143,517)	(19,143,517)	-43.97%
Subtotal Personnel	*0*	*0*	*(34,834,994)*	*(34,834,994)*	*0*	*0*	*(19,899,029)*	*(19,899,029)*	*-42.88%*
Services	(2,322,459)	(34,810)	(1,422,493)	(3,779,762)	(2,147,146)	(30,308)	(994,452)	(3,171,906)	-16.08%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	134,114	134,114	0.00%
Supplies	(45,946)	0	588,003	542,057	(43,035)	0	482,420	439,385	18.94%
Tuition Discounting Costs	0	0	0	0	0	0	323,000,000	323,000,000	0.00%
Rents, Fixed Charges and Equipment	(2,370,889)	(685,203)	20,882,088	17,825,996	(2,359,034)	(579,708)	26,502,369	23,563,627	-32.19%
Scholarships	0	0	278,000,000	278,000,000	0	0	0	0	100.00%
Contingencies	0	0	0	0	(16,825,196)	0	0	(16,825,196)	0.00%
Renovations	(11,666,450)	0	74,386,911	62,720,461	(17,062,501)	0	0	(17,062,501)	127.20%
Debt Service	(48,514,536)	0	31,066,005	(17,448,531)	(49,645,713)	0	33,732,141	(15,913,572)	-8.80%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	1,346	0	(78,001,640)	(78,000,294)	0	0	(83,415,679)	(83,415,679)	6.94%
Other Charges	0	0	(10,028)	(10,028)	0	0	(3,281)	(3,281)	-67.28%
Subtotal Non-Personnel	*(64,918,934)*	*(720,013)*	*325,488,846*	*259,849,899*	*(88,082,625)*	*(610,016)*	*299,437,632*	*210,744,991*	*18.90%*
Total Direct Expenses	**(64,918,934)**	**(720,013)**	**290,653,852**	**225,014,905**	**(88,082,625)**	**(610,016)**	**279,538,603**	**190,845,962**	**15.19%**
Contras & Transfers:									
Contras & Recoveries	203,504	0	3,121,948	3,325,452	143,296	0	1,670,550	1,813,846	-45.46%
Net Transfers	112,831,488	(3,509,568)	(81,661,508)	27,660,412	109,929,515	(3,322,769)	(85,797,686)	20,809,060	-24.77%
Total Contras & Transfers	**113,034,992**	**(3,509,568)**	**(78,539,560)**	**30,985,864**	**110,072,811**	**(3,322,769)**	**(84,127,136)**	**22,622,906**	**-26.99%**
Margin (Change in Fund Balance)	**108,916,945**	**(2,171,740)**	**(52,853,849)**	**53,891,356**	**108,651,729**	**(1,776,011)**	**(115,419,468)**	**(8,543,750)**	**-115.85%**

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	944,806	0	(500,000)	444,806	939,848	0	(580,000)	359,848	-19.10%
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	7,311	0	255,362	262,673	0	0	261,632	261,632	-0.40%
Sales, Services & Other	75,472	0	(83,484)	(8,012)	84,566	0	(81,998)	2,568	-132.05%
Total Revenue	**1,027,589**	**0**	**(328,122)**	**699,467**	**1,024,414**	**0**	**(400,366)**	**624,048**	**-10.78%**
Direct Expenses:									
Salaries and Wages	0	0	(152,949)	(152,949)	0	0	(97,499)	(97,499)	-36.25%
Fringe Benefits	0	0	(35,700)	(35,700)	0	0	(22,041)	(22,041)	-38.26%
Subtotal Personnel	*0*	*0*	*(188,649)*	*(188,649)*	*0*	*0*	*(119,540)*	*(119,540)*	*-36.63%*
Services	(120,269)	0	0	(120,269)	(5,137)	0	273,249	268,112	-322.93%
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	(10,641)	(10,641)	0	0	(38,580)	(38,580)	262.56%
Tuition Discounting Costs	0	0	0	0	0	0	580,000	580,000	0.00%
Rents, Fixed Charges and Equipment	0	0	1,625,837	1,625,837	0	0	1,655,879	1,655,879	-1.85%
Scholarships	0	0	500,000	500,000	0	0	0	0	100.00%
Contingencies	0	0	0	0	0	0	0	0	0.00%
Renovations	0	0	0	0	0	0	0	0	0.00%
Debt Service	(492,950)	0	638,692	145,742	(394,863)	0	597,715	202,852	-39.19%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	(1,649,879)	(1,649,879)	0	0	(1,856,557)	(1,856,557)	12.53%
Other Charges	0	0	1,302	1,302	0	0	0	0	100.00%
Subtotal Non-Personnel	*(613,219)*	*0*	*1,105,311*	*492,092*	*(400,000)*	*0*	*1,211,706*	*811,706*	*-64.95%*
Total Direct Expenses	**(613,219)**	**0**	**916,662**	**303,443**	**(400,000)**	**0**	**1,092,166**	**692,166**	**-128.10%**
Contras & Transfers:									
Contras & Recoveries	534	0	0	534	0	0	0	0	-100.00%
Net Transfers	1,197,956	0	(3,897,872)	(2,699,916)	746,731	0	(3,272,057)	(2,525,326)	6.47%
Total Contras & Transfers	**1,198,490**	**0**	**(3,897,872)**	**(2,699,382)**	**746,731**	**0**	**(3,272,057)**	**(2,525,326)**	**6.45%**
Margin (Change in Fund Balance)	**1,612,860**	**0**	**(3,309,332)**	**(1,696,472)**	**1,371,145**	**0**	**(2,580,257)**	**(1,209,112)**	**28.73%**

MG000 - SOM Greenville
System Institution
Noncurrent Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	(35,000)	(35,000)	-79.41%
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	171,921	171,921	0	0	171,921	171,921	0.00%
Sales, Services & Other	0	0	(395)	(395)	0	0	(103,443)	(103,443)	26088.10%
Total Revenue	**0**	**0**	**1,526**	**1,526**	**0**	**0**	**33,478**	**33,478**	**2093.84%**
Direct Expenses:									
Salaries and Wages	0	0	(9,434)	(9,434)	0	0	(6,984)	(6,984)	-25.97%
Fringe Benefits	0	0	(1,287)	(1,287)	0	0	(1,154)	(1,154)	-10.33%
Subtotal Personnel	*0*	*0*	*(10,721)*	*(10,721)*	*0*	*0*	*(8,138)*	*(8,138)*	*-24.09%*
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	346	346	0	0	0	0	100.00%
Tuition Discounting Costs	0	0	0	0	0	0	35,000	35,000	0.00%
Rents, Fixed Charges and Equipment	0	0	208,709	208,709	0	0	211,872	211,872	-1.52%
Scholarships	0	0	170,000	170,000	0	0	0	0	100.00%
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	31,282	31,282	0	0	43,833	43,833	-40.12%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	(171,774)	(171,774)	0	0	(222,166)	(222,166)	29.34%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*0*	*0*	*238,563*	*238,563*	*0*	*0*	*68,539*	*68,539*	*71.27%*
Total Direct Expenses	**0**	**0**	**227,842**	**227,842**	**0**	**0**	**60,401**	**60,401**	**73.49%**
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**	**229,368**	**229,368**	**0**	**0**	**93,879**	**93,879**	**-59.07%**

AK000 - Aiken
System Institution
Noncurrent Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	Capital	Other	Financial Statement Activity	Total	Capital	Other	Financial Statement Activity	Total	% Change in Budget
Revenue:									
Direct Tuition	1,200,756	0	(16,400,000)	(15,199,244)	1,145,538	0	(19,500,000)	(18,354,462)	20.76%
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	8,350,000	0	0	8,350,000	7,500,000	0	0	7,500,000	-10.18%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	159,000	0	391,142	550,142	19,000	0	378,800	397,800	-27.69%
Sales, Services & Other	74,429	18,004	(35,643)	56,790	89,929	15,304	(90,477)	14,756	-74.02%
Total Revenue	**9,784,185**	**18,004**	**(16,044,501)**	**(6,242,312)**	**8,754,467**	**15,304**	**(19,211,677)**	**(10,441,906)**	**67.28%**
Direct Expenses:									
Salaries and Wages	0	0	(9,375)	(9,375)	0	0	(10,512)	(10,512)	12.13%
Fringe Benefits	0	0	(1,790,167)	(1,790,167)	0	0	(1,029,517)	(1,029,517)	-42.49%
Subtotal Personnel	*0*	*0*	*(1,799,542)*	*(1,799,542)*	*0*	*0*	*(1,040,029)*	*(1,040,029)*	*-42.21%*
Services	(89,793)	(2,894)	0	(92,687)	(84,516)	(2,660)	57,437	(29,739)	-67.91%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	20,969	20,969	0.00%
Supplies	(30,466)	0	6,265	(24,201)	(26,056)	0	(13,400)	(39,456)	63.03%
Tuition Discounting Costs	0	0	0	0	0	0	19,500,000	19,500,000	0.00%
Rents, Fixed Charges and Equipment	(4,756)	(31,262)	648,948	612,930	(1,099)	(25,284)	859,837	833,454	-35.98%
Scholarships	0	0	16,400,000	16,400,000	0	0	0	0	100.00%
Contingencies	0	0	0	0	0	0	0	0	0.00%
Renovations	(6,263,915)	0	3,160,962	(3,102,953)	(5,625,000)	0	0	(5,625,000)	81.28%
Debt Service	(2,750,415)	0	2,110,285	(640,130)	(2,641,615)	0	2,069,601	(572,014)	-10.64%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	(3,354,357)	(3,354,357)	0	0	(3,528,200)	(3,528,200)	5.18%
Other Charges	0	0	4,243	4,243	0	0	1,759	1,759	58.54%
Subtotal Non-Personnel	*(9,139,345)*	*(34,156)*	*18,976,346*	*9,802,845*	*(8,378,286)*	*(27,944)*	*18,968,003*	*10,561,773*	*-7.74%*
Total Direct Expenses	**(9,139,345)**	**(34,156)**	**17,176,804**	**8,003,303**	**(8,378,286)**	**(27,944)**	**17,927,974**	**9,521,744**	**-18.97%**
Contras & Transfers:									
Contras & Recoveries	6,052	0	0	6,052	6,052	0	0	6,052	0.00%
Net Transfers	4,211,659	0	(2,325,860)	1,885,799	3,946,975	0	(1,739,856)	2,207,119	17.04%
Total Contras & Transfers	**4,217,711**	**0**	**(2,325,860)**	**1,891,851**	**3,953,027**	**0**	**(1,739,856)**	**2,213,171**	**16.98%**
Margin (Change in Fund Balance)	**4,862,551**	**(16,152)**	**(1,193,557)**	**3,652,842**	**4,329,208**	**(12,640)**	**(3,023,559)**	**1,293,009**	**-64.60%**

BF000 - Beaufort
System Institution
Noncurrent Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	Capital	Other	Financial Statement Activity	Total	Capital	Other	Financial Statement Activity	Total	% Change in Budget
Revenue:									
Direct Tuition	275,330	0	(11,600,000)	(11,324,670)	276,720	0	(13,900,000)	(13,623,280)	20.30%
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	9,250,000	0	0	9,250,000	4,500,001	0	0	4,500,001	-51.35%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	59,114	0	228,838	287,952	60,000	0	191,179	251,179	-12.77%
Sales, Services & Other	41,222	0	(21,872)	19,350	45,614	0	(18,764)	26,850	38.76%
Total Revenue	**9,625,666**	**0**	**(11,393,034)**	**(1,767,368)**	**4,882,335**	**0**	**(13,727,585)**	**(8,845,250)**	**400.48%**
Direct Expenses:									
Salaries and Wages	0	0	(8,211)	(8,211)	0	0	(8,442)	(8,442)	2.81%
Fringe Benefits	0	0	(1,100,872)	(1,100,872)	0	0	(714,368)	(714,368)	-35.11%
Subtotal Personnel	*0*	*0*	*(1,109,083)*	*(1,109,083)*	*0*	*0*	*(722,810)*	*(722,810)*	*-34.83%*
Services	(113,713)	0	3,359	(110,354)	(97,434)	0	25,800	(71,634)	-35.09%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(28,578)	0	(7,377)	(35,955)	(28,578)	0	13,050	(15,528)	-56.81%
Tuition Discounting Costs	0	0	0	0	0	0	13,900,000	13,900,000	0.00%
Rents, Fixed Charges and Equipment	(43,579)	0	409,339	365,760	(43,543)	0	449,591	406,048	-11.01%
Scholarships	0	0	11,600,000	11,600,000	0	0	0	0	100.00%
Contingencies	0	0	0	0	0	0	0	0	0.00%
Renovations	(6,938,668)	0	250,967	(6,687,701)	(3,375,001)	0	0	(3,375,001)	-49.53%
Debt Service	(183,665)	0	222,346	38,681	(177,104)	0	225,042	47,938	-23.93%
Other Strategic Contributions	0	0	0	0	0	0		0	0.00%
Depreciation Expense	0	0	(2,087,394)	(2,087,394)	0	0	(2,143,931)	(2,143,931)	2.71%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*(7,308,203)*	*0*	*10,391,240*	*3,083,037*	*(3,721,660)*	*0*	*12,469,552*	*8,747,892*	*-183.74%*
Total Direct Expenses	**(7,308,203)**	**0**	**9,282,157**	**1,973,954**	**(3,721,660)**	**0**	**11,746,742**	**8,025,082**	**-306.55%**
Contras & Transfers:									
Contras & Recoveries	25,284	0	0	25,284	24,944	0	0	24,944	-1.34%
Net Transfers	216,332	0	(649,208)	(432,876)	222,521	0	(144,985)	77,536	117.91%
Total Contras & Transfers	**241,616**	**0**	**(649,208)**	**(407,592)**	**247,465**	**0**	**(144,985)**	**102,480**	**125.14%**
Margin (Change in Fund Balance)	**2,559,079**	**0**	**(2,760,085)**	**(201,006)**	**1,408,140**	**0**	**(2,125,828)**	**(717,688)**	**-257.05%**

UP000 - Upstate
System Institution
Noncurrent Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	Capital	Other	Financial Statement Activity	Total	Capital	Other	Financial Statement Activity	Total	% Change in Budget
Revenue:									
Direct Tuition	2,304,385	0	(27,400,000)	(25,095,615)	2,186,430	0	(30,100,000)	(27,913,570)	11.23%
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	16,000,000	0	0	16,000,000	14,000,001	0	0	14,000,001	-12.50%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	48,392	1,095,375	1,143,767	0	71,523	1,001,481	1,073,004	-6.19%
Sales, Services & Other	272,881	7,357	(82,076)	198,162	290,621	12,145	(1,109,263)	(806,497)	-506.99%
Total Revenue	**18,577,266**	**55,749**	**(26,386,701)**	**(7,753,686)**	**16,477,052**	**83,668**	**(30,207,782)**	**(13,647,062)**	**76.01%**
Direct Expenses:									
Salaries and Wages	0	0	(20,286)	(20,286)	0	0	(28,858)	(28,858)	42.26%
Fringe Benefits	0	0	(3,110,302)	(3,110,302)	0	0	(1,778,087)	(1,778,087)	-42.83%
Subtotal Personnel	*0*	*0*	*(3,130,588)*	*(3,130,588)*	*0*	*0*	*(1,806,945)*	*(1,806,945)*	*-42.28%*
Services	(451,997)	(1,128)	69,315	(383,810)	(456,530)	(2,252)	140,662	(318,120)	-17.12%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(184,613)	0	4,554	(180,059)	(183,637)	0	3,428	(180,209)	0.08%
Tuition Discounting Costs	0	0	0	0	0	0	30,100,000	30,100,000	0.00%
Rents, Fixed Charges and Equipment	(12,431)	(86,392)	790,728	691,905	(5,741)	(97,883)	1,169,047	1,065,423	-53.98%
Scholarships	0	0	27,400,000	27,400,000	0	0		0	100.00%
Contingencies	0	0	0	0	0	0		0	0.00%
Renovations	(5,602,504)	0	1,866,882	(3,735,622)	(4,900,000)	0		(4,900,000)	31.17%
Debt Service	(3,828,241)	0	2,714,555	(1,113,686)	(3,769,800)	0	3,947,937	178,137	-116.00%
Other Strategic Contributions	0	0	0	0	0	0		0	0.00%
Depreciation Expense	0	0	(4,441,356)	(4,441,356)	0	0	(4,673,411)	(4,673,411)	5.22%
Other Charges	(1,546)	0	1,522	(24)	0	0	1,522	1,522	-6441.67%
Subtotal Non-Personnel	*(10,081,332)*	*(87,520)*	*28,406,200*	*18,237,348*	*(9,315,708)*	*(100,135)*	*30,689,185*	*21,273,342*	*-16.65%*
Total Direct Expenses	**(10,081,332)**	**(87,520)**	**25,275,612**	**15,106,760**	**(9,315,708)**	**(100,135)**	**28,882,240**	**19,466,397**	**-28.86%**
Contras & Transfers:									
Contras & Recoveries	88	0	42,735	42,823	815	0	20,680	21,495	-49.81%
Net Transfers	3,794,746	5,377	(397,276)	3,402,847	6,554,993	7,947	(4,443,761)	2,119,179	-37.72%
Total Contras & Transfers	**3,794,834**	**5,377**	**(354,541)**	**3,445,670**	**6,555,808**	**7,947**	**(4,423,081)**	**2,140,674**	**-37.87%**
Margin (Change in Fund Balance)	**12,290,768**	**(26,394)**	**(1,465,630)**	**10,798,744**	**13,717,152**	**(8,520)**	**(5,748,623)**	**7,960,009**	**-26.29%**

LA000 - Lancaster
System Institution
Noncurrent Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	(5,700,000)	(5,700,000)	17.53%
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	1,320,000	0	0	1,320,000	1,650,000	0	0	1,650,000	25.00%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	0	113,396	113,396	0	0	144,441	144,441	27.38%
Sales, Services & Other	7,177	12,961	(1,428)	18,710	3,280	14,593	(1,957)	15,916	-14.93%
Total Revenue	**1,327,177**	**12,961**	**(4,738,032)**	**(3,397,894)**	**1,653,280**	**14,593**	**(5,557,516)**	**(3,889,643)**	**14.47%**
Direct Expenses:									
Salaries and Wages	0	0	(7,675)	(7,675)	0	0	(6,132)	(6,132)	-20.10%
Fringe Benefits	0	0	(543,545)	(543,545)	0	0	(243,923)	(243,923)	-55.12%
Subtotal Personnel	*0*	*0*	*(551,220)*	*(551,220)*	*0*	*0*	*(250,055)*	*(250,055)*	*-54.64%*
Services	(54,210)	1,124	4,320	(48,766)	(45,132)	(206)	6,419	(38,919)	-20.19%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(30,790)	0	97	(30,693)	(30,666)	0	0	(30,666)	-0.09%
Tuition Discounting Costs	0	0	0	0	0	0	5,700,000	5,700,000	0.00%
Rents, Fixed Charges and Equipment	(16,024)	(13,021)	151,213	122,168	(1,605)	(13,137)	138,752	124,010	-1.51%
Scholarships	0	0	4,850,000	4,850,000	0	0		0	100.00%
Contingencies	0	0	0	0	0	0		0	0.00%
Renovations	(282,857)	0	5,019	(277,838)	(353,571)	0		(353,571)	27.26%
Debt Service	0	0	(301)	(301)	0	0	(404)	(404)	34.22%
Other Strategic Contributions	0	0	0	0	0	0		0	0.00%
Depreciation Expense	0	0	(511,910)	(511,910)	0	0	(516,294)	(516,294)	0.86%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*(383,881)*	*(11,897)*	*4,498,438*	*4,102,660*	*(430,974)*	*(13,343)*	*5,328,473*	*4,884,156*	*-19.05%*
Total Direct Expenses	**(383,881)**	**(11,897)**	**3,947,218**	**3,551,440**	**(430,974)**	**(13,343)**	**5,078,418**	**4,634,101**	**-30.49%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	83,579	0	505,377	588,956	99,412	0	547,308	646,720	9.81%
Total Contras & Transfers	**83,579**	**0**	**505,377**	**588,956**	**99,412**	**0**	**547,308**	**646,720**	**9.81%**
Margin (Change in Fund Balance)	**1,026,875**	**1,064**	**(285,437)**	**742,502**	**1,321,718**	**1,250**	**68,210**	**1,391,178**	**87.36%**

SA000 - Salkehatchie
System Institution
Noncurrent Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	1,400,000	0	0	1,400,000	1,250,000	0	0	1,250,000	-10.71%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	0	72,573	72,573	0	0	70,029	70,029	-3.51%
Sales, Services & Other	6,934	10,582	(2,090)	15,426	5,932	11,205	(3,623)	13,514	-12.39%
Total Revenue	**1,406,934**	**10,582**	**(2,229,517)**	**(812,001)**	**1,255,932**	**11,205**	**(2,233,594)**	**(966,457)**	**19.02%**
Direct Expenses:									
Salaries and Wages	0	0	(1,533)	(1,533)	0	0	26	26	-101.70%
Fringe Benefits	0	0	(351,708)	(351,708)	0	0	(197,715)	(197,715)	-43.78%
Subtotal Personnel	*0*	*0*	*(353,241)*	*(353,241)*	*0*	*0*	*(197,689)*	*(197,689)*	*-44.04%*
Services	(56,867)	1,722	0	(55,145)	(37,822)	(471)	0	(38,293)	-30.56%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(116)	0	880	764	(116)	0	0	(116)	115.18%
Tuition Discounting Costs	0	0	0	0	0	0	2,300,000	2,300,000	0.00%
Rents, Fixed Charges and Equipment	0	(12,439)	39,901	27,462	0	(10,786)	43,536	32,750	-19.26%
Scholarships	0	0	2,300,000	2,300,000	0			0	100.00%
Contingencies	0	0	0	0	0			0	0.00%
Renovations	(350,000)	0	4,493	(345,507)	(312,500)			(312,500)	-9.55%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0			0	0.00%
Depreciation Expense	0	0	(126,070)	(126,070)	0	0	(123,393)	(123,393)	-2.12%
Other Charges	0	0	1,578	1,578	0	0	0	0	100.00%
Subtotal Non-Personnel	*(406,983)*	*(10,717)*	*2,220,782*	*1,803,082*	*(350,438)*	*(11,257)*	*2,220,143*	*1,858,448*	*-3.07%*
Total Direct Expenses	**(406,983)**	**(10,717)**	**1,867,541**	**1,449,841**	**(350,438)**	**(11,257)**	**2,022,454**	**1,660,759**	**-14.55%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	26,193	0	(6,733)	19,460	23,641	0	(56,916)	(33,275)	-270.99%
Total Contras & Transfers	**26,193**	**0**	**(6,733)**	**19,460**	**23,641**	**0**	**(56,916)**	**(33,275)**	**-270.99%**
Margin (Change in Fund Balance)	**1,026,144**	**(135)**	**(368,709)**	**657,300**	**929,135**	**(52)**	**(268,056)**	**661,027**	**0.57%**

SM000 - Sumter
System Institution
Noncurrent Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	Capital	Other	Financial Statement Activity	Total	Capital	Other	Financial Statement Activity	Total	% Change in Budget
Revenue:									
Direct Tuition	3,654	0	(3,800,000)	(3,796,346)	3,875	0	(5,000,000)	(4,996,125)	31.60%
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	10,506,900	0	0	10,506,900	6,750,000	0	0	6,750,000	-35.76%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	0	74,560	74,560	0	0	73,956	73,956	-0.81%
Sales, Services & Other	3,174	9,330	(1,412)	11,092	2,904	11,736	(1,939)	12,701	14.51%
Total Revenue	**10,513,728**	**9,330**	**(3,726,852)**	**6,796,206**	**6,756,779**	**11,736**	**(4,927,983)**	**1,840,532**	**-72.92%**
Direct Expenses:									
Salaries and Wages	0	0	(647)	(647)	0	0	(1,803)	(1,803)	178.67%
Fringe Benefits	0	0	(360,691)	(360,691)	0	0	(167,975)	(167,975)	-53.43%
Subtotal Personnel	*0*	*0*	*(361,338)*	*(361,338)*	*0*	*0*	*(169,778)*	*(169,778)*	*-53.01%*
Services	(156,615)	2,259	0	(154,356)	(149,384)	439	0	(148,945)	-3.51%
Travel	(339)	0	0	(339)	(339)	0	0	(339)	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(34,585)	0	6,463	(28,122)	(34,585)	0	(3,112)	(37,697)	34.05%
Tuition Discounting Costs	0	0	0	0	0	0	5,000,000	5,000,000	0.00%
Rents, Fixed Charges and Equipment	(14,510)	(9,677)	335,198	311,011	(32,413)	(9,214)	345,232	303,605	2.38%
Scholarships	0	0	3,800,000	3,800,000	0			0	100.00%
Contingencies	0	0	0	0	0			0	0.00%
Renovations	(2,334,867)	0	1,436,135	(898,732)	(1,500,000)			(1,500,000)	66.90%
Debt Service	0	0	1,933	1,933	0	0	1,360	1,360	29.64%
Other Strategic Contributions	0	0	0	0	0			0	0.00%
Depreciation Expense	0	0	(455,687)	(455,687)	0	0	(532,177)	(532,177)	16.79%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*(2,540,916)*	*(7,418)*	*5,124,042*	*2,575,708*	*(1,716,721)*	*(8,775)*	*4,811,303*	*3,085,807*	*-19.80%*
Total Direct Expenses	**(2,540,916)**	**(7,418)**	**4,762,704**	**2,214,370**	**(1,716,721)**	**(8,775)**	**4,641,525**	**2,916,029**	**-31.69%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	43,807	0	9,193	53,000	(180,871)	0	330,809	149,938	182.90%
Total Contras & Transfers	**43,807**	**0**	**9,193**	**53,000**	**(180,871)**	**0**	**330,809**	**149,938**	**182.90%**
Margin (Change in Fund Balance)	**8,016,619**	**1,912**	**1,045,045**	**9,063,576**	**4,859,187**	**2,961**	**44,351**	**4,906,499**	**-45.87%**

UN000 - Union
System Institution
Noncurrent Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 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	(3,000,000)	(3,000,000)	20.00%
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	2,000,000	0	0	2,000,000	2,550,000	0	0	2,550,000	27.50%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	0	49,423	49,423	0	0	45,520	45,520	-7.90%
Sales, Services & Other	2,607	7,848	(1,032)	9,423	1,736	8,881	(2,098)	8,519	-9.59%
Total Revenue	**2,002,607**	**7,848**	**(2,451,609)**	**(441,154)**	**2,551,736**	**8,881**	**(2,956,578)**	**(395,961)**	**-10.24%**
Direct Expenses:									
Salaries and Wages	0	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	(224,604)	(224,604)	0	0	(77,695)	(77,695)	-65.41%
Subtotal Personnel	*0*	*0*	*(224,604)*	*(224,604)*	*0*	*0*	*(77,695)*	*(77,695)*	*-65.41%*
Services	(15,336)	744	0	(14,592)	(15,336)	475	0	(14,861)	1.84%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	(10,636)	0	300	(10,336)	(16,427)	0	0	(16,427)	58.93%
Tuition Discounting Costs	0	0	0	0	0	0	3,000,000	3,000,000	0.00%
Rents, Fixed Charges and Equipment	(3,467)	(7,786)	40,631	29,378	(3,467)	(8,504)	40,223	28,252	3.83%
Scholarships	0	0	2,500,000	2,500,000	0	0		0	100.00%
Contingencies	0	0	0	0	0	0		0	0.00%
Renovations	(500,000)	0	501,352	1,352	(637,500)	0		(637,500)	47252.37%
Debt Service	0	0	15,991	15,991	0	0	15,959	15,959	0.20%
Other Strategic Contributions	0	0	0	0	0	0		0	0.00%
Depreciation Expense	0	0	(104,013)	(104,013)	0	0	(106,938)	(106,938)	2.81%
Other Charges	(1,693)	0	1,533	(160)	(1,693)	0	0	(1,693)	958.13%
Subtotal Non-Personnel	*(531,132)*	*(7,042)*	*2,955,794*	*2,417,620*	*(674,423)*	*(8,029)*	*2,949,244*	*2,266,792*	*6.24%*
Total Direct Expenses	**(531,132)**	**(7,042)**	**2,731,190**	**2,193,016**	**(674,423)**	**(8,029)**	**2,871,549**	**2,189,097**	**0.18%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	30,826	(1,072)	(101,970)	(72,216)	30,475	(1,072)	(47,419)	(18,016)	75.05%
Total Contras & Transfers	**30,826**	**(1,072)**	**(101,970)**	**(72,216)**	**30,475**	**(1,072)**	**(47,419)**	**(18,016)**	**75.05%**
Margin (Change in Fund Balance)	**1,502,301**	**(266)**	**177,611**	**1,679,646**	**1,907,788**	**(220)**	**(132,448)**	**1,775,120**	**5.68%**

NCH00 - Neurological Hospital
Hospital
Noncurrent Funds Summary

	FY2025-26 ORIGINAL BUDGET				FY2026-27 PROPOSED BUDGET				
	Capital	Other	Financial Statement Activity	Total	Capital	Other	Financial Statement Activity	Total	% Change in Budget
Revenue:									
Direct Tuition	0	0	0	0	0	0	0	0	0.00%
Tuition Discounting	0	0	0	0	0	0	0	0	0.00%
Total Fees	0	0	0	0	0	0	0	0	0.00%
General State Appropriations	0	0	0	0	0	0	0	0	0.00%
Direct State Appropriations	0	0	0	0	0	0	0	0	0.00%
Indirect Cost Recovery (IDC) Revenue	0	0	0	0	0	0	0	0	0.00%
Grants, Contracts & Gifts	0	0	0	0	0	0	0	0	0.00%
Sales, Services & Other	0	0	0	0	0	0	0	0	0.00%
Total Revenue	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Direct Expenses:									
Salaries and Wages	0	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0	0.00%
Subtotal Personnel	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0.00%*
Services	0	0	0	0	0	0	0	0	0.00%
Travel	0	0	0	0	0	0	0	0	0.00%
Utilities	0	0	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	0	0	0	0	0.00%
Tuition Discounting Costs	0	0	0	0	0	0	0	0	0.00%
Rents, Fixed Charges and Equipment	0	0	0	0	0	0	0	0	0.00%
Scholarships	0	0	0	0	0	0	0	0	0.00%
Contingencies	0	0	0	0	0	0	0	0	0.00%
Renovations	0	0	0	0	(5,900,000)	0	0	(5,900,000)	0.00%
Debt Service	0	0	0	0	0	0	0	0	0.00%
Other Strategic Contributions	0	0	0	0	0	0	0	0	0.00%
Depreciation Expense	0	0	0	0	0	0	0	0	0.00%
Other Charges	0	0	0	0	0	0	0	0	0.00%
Subtotal Non-Personnel	*0*	*0*	*0*	*0*	*(5,900,000)*	*0*	*0*	*(5,900,000)*	*0.00%*
Total Direct Expenses	**0**	**0**	**0**	**0**	**(5,900,000)**	**0**	**0**	**(5,900,000)**	**0.00%**
Contras & Transfers:									
Contras & Recoveries	0	0	0	0	0	0	0	0	0.00%
Net Transfers	0	0	0	0	15,500,000	0	(15,500,000)	0	0.00%
Total Contras & Transfers	**0**	**0**	**0**	**0**	**15,500,000**	**0**	**(15,500,000)**	**0**	**0.00%**
Margin (Change in Fund Balance)	**0**	**0**	**0**	**0**	**9,600,000**	**0**	**(15,500,000)**	**(5,900,000)**	**0.00%**

APPENDIX 22

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.

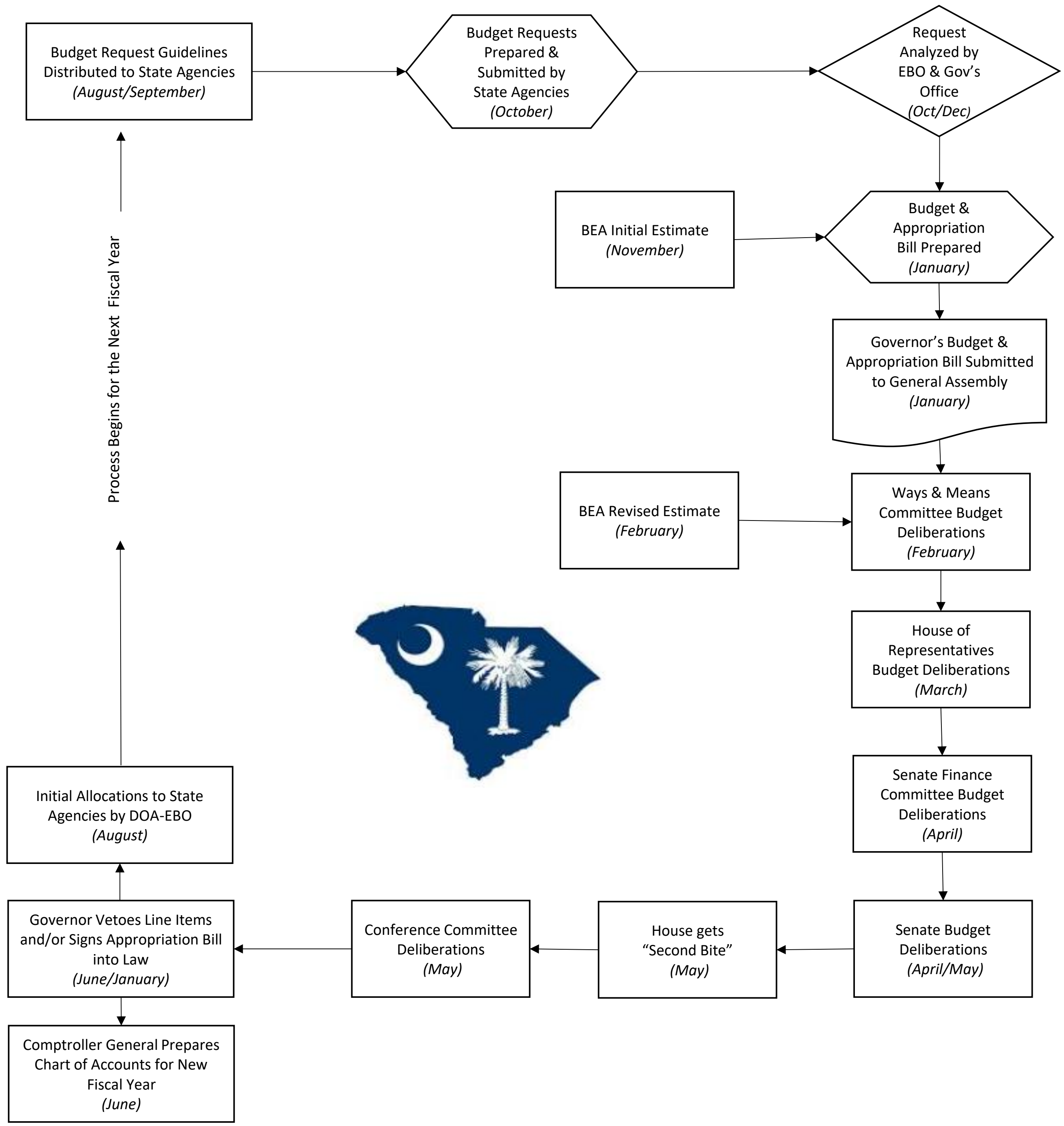
If, during the fiscal year, an agency projects expenses for federal and other funds in excess of estimates reflected in the detailed budget requests submitted to the state, an additional request to increase the authorized level of spending must be approved by the state before expending the additional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



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