

**University of South Carolina - Columbia Campus**  
**FY10 Budget Execution Process - BOT Allocations and Tax Recalculation**  
**Allocation of Changes in State Funding - NO STATE FUNDING CHANGE FOR FY2010**

DESCRIPTION		BASE STATE FUNDING FOR FY10 - JULY	UNITS % OF TOTAL STATE APPROPRIATION	0% PAY PACKAGE FUNDS AND FRINGE NEEDED - NONE FOR FY2010	HEALTH INSURANCE ANNUALIZATION - NONE FOR FY2010	RETIREMENT 0% ESTIMATE - NO BUDGET CHANGE FOR FY2010	CHANGE IN STATE FUNDING NEEDED	% OF TOTAL NEEDED	ALLOCATION OF STATE FUNDS	DIFFERENCE IN CHANGE NEEDED AND NEW STATE FUNDS	REVISED STATE FUNDING FOR UNIT BEFORE CUTS
STATE FUNDING AVAILABLE									-		
EVENING/FORT JACKSON (RCCE)	20	\$ (652,118)	-0.6%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ (652,118)
HONORS COLLEGE	25	\$ 1,784,353	1.6%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 1,784,353
NURSING	31	\$ 3,304,705	3.0%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 3,304,705
PHARMACY	32	\$ 2,955,310	2.7%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 2,955,310
ARNOLD SCHOOL OF PUBLIC HEALTH	34	\$ 7,767,189	7.0%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 7,767,189
HRSM	37	\$ 362,899	0.3%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 362,899
MOORE SCHOOL OF BUSINESS	38	\$ 15,192,168	13.8%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 15,192,168
EDUCATION	39	\$ 8,667,245	7.9%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 8,667,245
ENGINEERING	40	\$ 11,702,360	10.6%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 11,702,360
LAW	43	\$ 6,613,830	6.0%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 6,613,830
SOCIAL WORK	44	\$ 1,490,200	1.3%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 1,490,200
MUSIC	59	\$ 4,301,326	3.9%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 4,301,326
UNIVERSITY 101	67	\$ 291,999	0.3%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 291,999
MASS COMMUNICATIONS	70	\$ 3,711,851	3.4%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 3,711,851
ARTS AND SCIENCES	71	\$ 42,906,547	38.9%	-	-	-	\$ -	#DIV/0!	\$ -	\$ -	\$ 42,906,547
ACADEMIC UNITS TOTAL		\$ 110,399,864	100.00%	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ 110,399,864

**University of South Carolina - Columbia Campus**  
**FY10 Budget Execution Process - BOT Allocations and Tax Recalculation**  
**FY10 BASE STATE CUT - PORTION COVERED BY TUITION INCREASE**

Academic Units Name and Responsibility Number	TOTAL FY09 Actual Tuition Collections	% of total tuition collections	\$	-
Evening/Fort Jackson (RCCE) 20	4,367,063	1.90%	\$	-
South Carolina Honors College 25	867,642	0.38%	\$	-
Nursing 31	6,766,598	2.95%	\$	-
Pharmacy 32	6,490,064	2.83%	\$	-
Arnold School of Public Health 34	10,071,645	4.39%	\$	-
Hospitality, Retail, & Sport Management 37	13,625,750	5.94%	\$	-
Moore School of Business 38	30,716,850	13.40%	\$	-
Education 39	12,164,366	5.30%	\$	-
Engineering and Information Technology 40	9,241,325	4.03%	\$	-
School of Law 43	11,835,399	5.16%	\$	-
Social Work 44	5,547,721	2.42%	\$	-
Music 59	3,964,870	1.73%	\$	-
University 101 67	2,952,235	1.29%	\$	-
Mass Communications & Information Studies 70	8,514,687	3.71%	\$	-
Arts and Sciences 71	102,186,762	44.56%	\$	-
<b>Academic Units Subtotal</b>	<b>229,312,976</b>	<b>100.00%</b>	<b>\$</b>	<b>-</b>

RESP 20 - Tuition net of transfers to other academic units

**University of South Carolina - Columbia Campus**  
**FY10 Budget Execution Process - BOT Allocations and Tax Recalculation**  
**Allocation of Changes in State Funding for FY10 State Budget Cuts PRIOR TO MID-YEAR REDUCTIONS**

DESCRIPTION	REVISED STATE FUNDING FOR FY10 - INCLUDING SPREAD OF PAY PACKAGE	FY10 BASE STATE BUDGET CUT - TRAVEL	FY10 BASE STATE BUDGET CUT - RECOVERED FROM TUITION INCREASE	BUDGET CUT - 0% STATE	TOTAL ACADEMIC UNIT CUT PRIOR TO FY2010 REDUCTIONS	PRIOR YEAR SERVICE UNIT CUT FOR ONECARLINA - OFFSET WITH DECREASE IN UNIT TAX OUT (86150)	TOTAL REDUCTION IN STATE FUNDING	REVISED FY10 STATE FUNDING BEFORE MID-YEAR BUDGET CUTS	UNITS % OF TOTAL STATE APPROPRIATION
EVENING/FORT JACKSON (RCCE) 20	\$ (652,118)	-	-	-	-	\$ (18,573)	\$ (18,573)	\$ (670,691)	-0.62%
HONORS COLLEGE 25	\$ 1,784,353	-	-	-	-	\$ (16,209)	\$ (16,209)	\$ 1,768,144	1.64%
NURSING 31	\$ 3,304,705	-	-	-	-	\$ (83,073)	\$ (83,073)	\$ 3,221,632	2.98%
PHARMACY 32	\$ 2,955,310	-	-	-	-	\$ (66,864)	\$ (66,864)	\$ 2,888,446	2.68%
ARNOLD SCHOOL OF PUBLIC HEALTH 34	\$ 7,767,189	-	-	-	-	\$ (179,546)	\$ (179,546)	\$ 7,587,643	7.03%
HRSM 37	\$ 362,899	-	-	-	-	\$ (83,749)	\$ (83,749)	\$ 279,150	0.26%
MOORE SCHOOL OF BUSINESS 38	\$ 15,192,168	-	-	-	-	\$ (257,325)	\$ (257,325)	\$ 14,934,843	13.83%
EDUCATION 39	\$ 8,667,245	-	-	-	-	\$ (170,264)	\$ (170,264)	\$ 8,496,981	7.87%
ENGINEERING 40	\$ 11,702,360	-	-	-	-	\$ (181,006)	\$ (181,006)	\$ 11,521,354	10.67%
LAW 43	\$ 6,613,830	-	-	-	-	\$ (127,987)	\$ (127,987)	\$ 6,485,843	6.01%
SOCIAL WORK 44	\$ 1,490,200	-	-	-	-	\$ (81,047)	\$ (81,047)	\$ 1,409,153	1.31%
MUSIC 59	\$ 4,301,326	-	-	-	-	\$ (67,539)	\$ (67,539)	\$ 4,233,787	3.92%
UNIVERSITY 101 67	\$ 291,999	-	-	-	-	\$ (25,665)	\$ (25,665)	\$ 266,334	0.25%
MASS COMMUNICATIONS 70	\$ 3,711,851	-	-	-	-	\$ (99,958)	\$ (99,958)	\$ 3,611,893	3.35%
ARTS AND SCIENCES 71	\$ 42,906,547	-	-	-	-	\$ (988,778)	\$ (988,778)	\$ 41,917,769	38.83%
ACADEMIC UNITS TOTAL	\$ 110,399,864	\$ -	\$ -	\$ -	\$ -	\$ (2,447,583)	\$ (2,447,583)	\$ 107,952,281	100.00%

**University of South Carolina - Columbia Campus  
FY10 Budget Execution Process - BOT Allocations and Tax Recalculation**

<b>Academic Programs and Services</b>	
Faculty Excellence Initiative	1,250,000
Academic Enhancement	1,365,000
University Libraries	340,000
Undergraduate Research	110,000
Total Academic Programs and Services	<b>3,065,000</b>

<b>Academic Support and Student Affairs Programs</b>	
Scholarship 4% Fee Waiver Increase - In-State Undergraduate	772,414
Federal Direct Lending	125,144
International Student Compliance	49,055
Cross Campus Advising	62,941
Career Center	12,860
University Technology Services - Research Computing	150,000
Total Academic Support and Student Affairs Programs	<b>1,172,414</b>

<b>General Institutional Costs and Central Operations</b>	
Utility Increases	1,779,788
Insurance Increase	0
Law Enforcement and Safety - Enhanced Emergency Response	175,000
Law Enforcement and Safety - Emergency Communications	75,000
Environmental Health and Safety - Pandemic Preparation	60,000
Environmental Health and Safety - Hazardous Waste Increase	40,000
Facilities - Salary Allocation Plan - Year Four	500,000
Facilities - Operation and Maintenance of New Facility	62,200
Board of Trustees - Operating	56,000
Finance - Operating and Compliance	442,630
Legal - Operating	150,000
Total General Institutional Costs and Central Operations	<b>3,340,618</b>

<b>Pay Package, Health Insurance and Retirement</b>	
University Share of State of 0% Salary Increase	0
University Share of Fringe Benefit Cost on 0% Salary Increase	0
University Share of Retirement and Health Insurance Increases	0
Total USC Share of Pay Package, Health Insurance, and Retirement	<b>0</b>

<b>Mandated Fee Distributions</b>	
Institutional Bond	0
Student Health Center	0
Student Activities	161,968
Total Mandated Fee Distributions	<b>161,968</b>

**USC Columbia - FY10  
Non-Recurring Funding Recommendations**

<b>Academic Support and Student Affairs Programs</b>	
Student Affairs - Federal Direct Lending	6,000
Student Affairs - International Student Compliance	6,400
Student Affairs - Cross Campus Advising	7,600
Total Academic Support and Student Affairs Programs	<b>20,000</b>

<b>General Institutional Costs and Central Operations</b>	
Environmental Health and Safety - Liquid Scintillation Center	30,000
Facilities - Climate Action Plan and Energy Management Plan	200,000
Total General Institutional Costs and Central Operations	<b>230,000</b>

**University of South Carolina - Columbia Campus**  
**FY10 Budget Execution Process - BOT Allocations and Tax Recalculation**  
**ESTIMATE OF NEW TUITION DOLLARS FOR FY10 BASED ON FY09 ACTUAL TUITION BY UNIT**

		TUITION INCREASED									
Academic Units Name and Responsibility Number		TOTAL FY09 Actual Tuition Collections	FY09 ACTUAL TUITION				Adjustments - Health Professions Fees	TOTAL Amount to Apply Increase	BOT Approved Tuition Increase	FY10 Estimated New Tuition Dollars Based on FY09 Actual Tuition	
			Summer II 08	Fall 08	Spring 09	Summer I 09					Semesters w/Tuition Increase
Evening/Fort Jackson (RCCE)	20	11,555,997	143,712	4,983,195	6,224,427	204,662	11,412,284	-	11,412,284	3.60%	410,842
South Carolina Honors College	25	867,642	1,765	397,916	411,777	56,184	865,877	-	865,877	3.60%	31,172
Nursing	31	6,766,598	68,795	3,469,780	2,983,348	244,675	6,697,803	(752,976)	5,944,827	3.60%	214,014
Pharmacy	32	6,490,064	278,824	2,811,200	2,780,223	619,816	6,211,240	(227,432)	5,983,808	3.60%	215,417
Arnold School of Public Health	34	10,071,645	879,722	3,791,667	3,985,527	1,414,729	9,191,923	(1,734,729)	7,457,194	3.60%	268,459
Hospitality, Retail, & Sport Management	37	13,625,750	307,264	5,688,246	5,429,252	2,200,989	13,318,486	-	13,318,486	3.60%	479,466
Moore School of Business	38	30,716,850	2,015,441	13,154,673	14,062,324	1,484,412	28,701,410	-	28,701,410	3.60%	1,033,251
Education	39	12,164,366	600,779	5,092,824	5,289,446	1,181,318	11,563,587	-	11,563,587	3.60%	416,289
Engineering and Information Technology	40	9,241,325	111,987	4,540,348	4,309,857	279,132	9,129,338	-	9,129,338	3.60%	328,656
School of Law	43	11,835,399	0	5,779,263	5,604,022	452,114	11,835,399	(122,650)	11,712,749	6.65%	778,898
Social Work	44	5,547,721	310,124	2,452,634	2,437,300	347,662	5,237,597	(724,471)	4,513,126	3.60%	162,473
Music	59	3,964,870	85,648	2,126,943	1,699,068	53,213	3,879,223	-	3,879,223	3.60%	139,652
University 101	67	2,952,235	29,742	2,674,596	239,601	8,295	2,922,493	-	2,922,493	3.60%	105,210
Mass Communications & Information Studies	70	8,514,687	463,112	3,731,632	3,705,251	614,691	8,051,575	-	8,051,575	3.60%	289,857
Arts and Sciences	71	102,186,762	3,006,440	48,749,194	45,823,985	4,607,143	99,180,322	-	99,180,322	3.60%	3,570,492
<b>Academic Units Subtotal</b>		<b>236,501,910</b>	<b>8,303,355</b>	<b>109,444,112</b>	<b>104,985,409</b>	<b>13,769,035</b>	<b>228,198,556</b>	<b>(3,562,258)</b>	<b>224,636,298</b>		<b>8,444,146</b>

**Adjustments:**

Remove Program Fee from tuition for Health Science Units - this fee was increased for FY2009 and units will receive additional funds  
 RETAINED Graduate programs for Moore School of Business - increases were approved above undergraduate rate  
 LAW SCHOOL - removed London Program (Summer I) from calculations

**FY10 % increase:**

Tuition and Required Fees - Increase of 3.6%  
 Tuition only - increase of 3.8%  
 E & G Tuition for F/T undergraduate - increase of 4.45%

**Applied 3.6% increase**

Law School - Required Tuition and Fees Increase of 6.65%  
 Law School - Tuition Only - increase of 6.8%  
 Law School - E & G Tuition - increase of 7.37%  
**Applied 6.65% increase**

Board Mandated Fees increase estimated at \$161,968, a .00095% increase  
 Board Fees increases may be applied to part time rate and at a higher rate for non-resident students

Tuition increase for Pharmacy - used U/G rate, however this increases was 10% for resident student program fee  
 SCCP tuition increase is more than USC and the budget should be adjusted accordingly

Note that \$7,188,934 of Responsibility 20 tuition is transferred to other academic units

Budgeted E & G tuition increase at 3.6% was \$7,578,032, at same enrollment increase should bring in a minimum of an additional \$866,114

**University of South Carolina - Columbia Campus**  
**FY10 Budget Execution Process - BOT Allocations and Tax Recalculation**  
**Summer II Tuition Impact**

<b>SUMMER II FY2009/2010</b>		<b>SUMMER II BUDGET</b>	<b>SUMMER II ACTUAL</b>	<b>SUMMER II TUITION JE</b>	<b>SUMMER II TOTAL</b>	<b>DIFFERENCE</b>
Evening/Fort Jackson (RCCE)	20	150,000	159,670	146,133	305,802	155,802
South Carolina Honors College	25	2,000	-	2,618	2,618	618
Nursing	31	78,795	4,325	10,472	14,797	(63,998)
Pharmacy	32	320,760	1,200	322,688	323,888	3,128
Arnold School of Public Health	34	879,723	56,435	836,501	892,936	13,213
Hospitality, Retail, & Sport Management	37	307,264	-	262,957	262,957	(44,307)
Moore School of Business	38	2,383,255	-	2,383,801	2,383,801	546
Education	39	600,779	(98)	717,252	717,154	116,375
Engineering & Information Technology	40	111,987	-	184,572	184,572	72,585
Law	43	-	-	-	-	-
Social Work	44	344,684	48,150	286,653	334,803	(9,881)
Music	59	85,648	-	65,619	65,619	(20,029)
University 101	67	29,742	-	14,973	14,973	(14,769)
Mass Communications & Information	70	463,112	-	460,280	460,280	(2,832)
Arts and Sciences	71	2,999,436	-	2,942,380	2,942,380	(57,056)
		8,757,185	269,682	8,636,900	8,906,582	149,397

Budget and Actual as of 9/21/2009

**University of South Carolina - Columbia Campus**  
**FY10 Budget Execution Process - BOT Allocations and Tax Recalculation**  
**TOTAL ANTICIPATED IMPACT OF NEW TUITION DOLLARS, CHANGES IN STATE FUNDING, AND BOT APPROVED ALLOCATION OF FUNDS**

Academic Unit's Name and Responsibility Number	Estimated New Tuition Dollars	New State Funding - Pay Package	State Funding REDUCTION - ACADEMIC UNIT PORTION - PRIOR TO FY10 MID YEAR CUTS	State Funding REDUCTION - ACADEMIC UNIT PORTION - TUITION INCREASE	State Funding REDUCTION - SERVICE UNIT PORTION	0% "A Fund" Salary Costs for Academic Units, Estimated Retirement and Estimated Health Annualization	Recalculated Tax Out for Initiatives	TAX OUT REDUCED FOR PRIOR YEAR SERVICE UNIT CUTS	Estimated Net Change For Units	Actual Increase/Decrease in Summer II Tuition Collections over Budget	Estimated Net Change For Units with SUMMER II Actual Impact
Evening/Fort Jackson (RCCE) 20	410,842	-	-	-	(18,573)	-	(28,429)	18,573	382,413	155,802	538,216
South Carolina Honors College 25	31,172	-	-	-	(16,209)	-	(56,169)	16,209	(24,997)	618	(24,379)
Nursing 31	214,014	-	-	-	(83,073)	-	(231,510)	83,073	(17,496)	(63,998)	(81,494)
Pharmacy 32	215,417	-	-	-	(66,864)	-	(204,881)	66,864	10,536	3,128	13,664
Arnold School of Public Health 34	268,459	-	-	-	(179,546)	-	(273,516)	179,546	(5,057)	13,213	8,156
Hospitality, Retail, & Sport Management 37	479,466	-	-	-	(83,749)	-	(434,495)	83,749	44,971	(44,307)	664
Moore School of Business 38	1,033,251	-	-	-	(257,325)	-	(978,186)	257,325	55,065	546	55,611
Education 39	416,289	-	-	-	(170,264)	-	(508,909)	170,264	(92,620)	116,375	23,755
Engineering & Information Technology 40	328,656	-	-	-	(181,006)	-	(404,001)	181,006	(75,345)	72,585	(2,759)
Law 43	778,898	-	-	-	(127,987)	-	(296,238)	127,987	482,660	-	482,660
Social Work 44	162,473	-	-	-	(81,047)	-	(145,813)	81,047	16,660	(9,881)	6,779
Music 59	139,652	-	-	-	(67,539)	-	(167,948)	67,539	(28,296)	(20,029)	(48,325)
University 101 67	105,210	-	-	-	(25,665)	-	(95,109)	25,665	10,101	(14,769)	(4,668)
Mass Communications & Information Studies 70	289,857	-	-	-	(99,958)	-	(282,108)	99,958	7,749	(2,832)	4,917
Arts and Sciences 71	3,570,492	-	-	-	(988,778)	-	(3,470,720)	988,778	99,772	(57,056)	42,716
<b>Academic Units Subtotal</b>	<b>8,444,146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,447,583)</b>	<b>-</b>	<b>(7,578,032)</b>	<b>2,447,583</b>	<b>866,114</b>	<b>149,397</b>	<b>1,015,510</b>
<b>Column Assignment</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>
<b>Formula/Source</b>	<b>Tab 5</b>	<b>Tab 1</b>	<b>Tab 3</b>	<b>Tab 2</b>	<b>Tax Workbook</b>	<b>Tab 1</b>	<b>Tab 4/ Tax Workbook</b>	<b>Tax Workbook</b>	<b>I = A+B+C+D+E+F+G+H</b>	<b>Tab 6</b>	<b>K=I + J</b>

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**TOTAL ANTICIPATED IMPACT OF NEW TUITION DOLLARS, CHANGES IN STATE FUNDING, AND BOT APPROVED ALLOCATION OF FUNDS**

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**Column A -**

New Tuition Dollars based on increase of 3.6% for all academic units except Law. Law increase is 6.65%.  
Tuition increased based on 1% = 2,150,000. Actual will be slightly higher bringing in approximately \$877K more in tuition even if no enrollment changes are realized.

**Column B -**

No change in state funding since there was no pay package increase for FY2009.  
In previous years all new state funding was allocated to academic units based on academic unit's % need of the total dollars available for the pay package, health insurance and retirement increase.

**Column C -**

Academic unit reductions from state funding cut for base cut. No base state cut was realized for FY2010.

**Column D -**

Academic unit reductions from state funding cut - No tuition increase allocated for base state funding reductions for FY2010.

**Column E -**

Service unit reductions for prior year (March 2009) budget cut to OneCarolina totalling \$2,447,583.  
State funds must be reduced from academic units, but are a "wash" with reduction of tax out paid by academic units. See Column H.

**Column F -**

Academic unit minimum expected cost of 0% pay package, health insurance annualization and 0% retirement increase. NO pay package in FY2010.

**Column G -**

Increase in Tax Out for BOT allocations & Tax Recalculation.

**Column H-**

REDUCTION in Tax Out for Service unit reductions for prior year cut to OneCarolina.  
"Wash" with Column E

**Column I -**

Estimated net change for units, excluding impact of Summer II 2009.

**Column J -**

Estimated impact of Summer II - Budget vs. Actual

**Column K -**

Estimated net change for units, including impact of Summer II 2009.

**NOTE**

Positive impact overall is \$1,015,510. It should be expected that the overall impact is negative with the reductions in state funding to begin the fiscal year.  
Academic units are recovering some funding from lower than estimated pay package cost to cover service units, slightly higher state appropriation than expected and higher tuition increase than budgeted as well as increased tuition from enrollments.