

UNIVERSITY OF SOUTH CAROLINA - COLUMBIA CAMPUS
 FY10 BUDGET DEVELOPMENT
 ALLOCATION FACTORS - CREDIT HOURS

INSTRUCTIONS

Please review the credit hour information for reasonableness. Net hours relate to the tuition reports for FY2008.

TOTAL NET CREDIT HOUR PRODUCTION:

| ACADEMIC UNIT | SUMMER II 2007 | FALL 2007 | SPRING 2008 | SUMMER I 2008 | TOTAL Net Hours - Fiscal Year 2008 | CHANGES | | REASON FOR CHANGE |
|-----------------------------------|----------------|----------------|----------------|---------------|--|---|----------------------|---|
| | | | | | | BUDGET OFFICE CHANGES | REVISED NET HOURS | |
| 20 EVENING PROGRAM | 185 | 14,634 | 15,921 | 279 | 31,018 | (31,018) | 0 | UNIT ALLOCATES REVENUE TO ACADEMIC UNITS |
| 25 HONORS COLLEGE | 7 | 1,771 | 1,831 | 236 | 3,844 | 0 | 3,844 | |
| 31 NURSING | 0 | 9,739 | 8,858 | 1,069 | 19,666 | 0 | 19,666 | |
| 32 PHARMACY | 519 | 7,142 | 7,151 | 1,389 | 16,201 | 0 | 16,201 | |
| 34 ARNOLD SCHOOL OF PUBLIC HEALTH | 1,195 | 7,948 | 8,655 | 2,439 | 20,237 | 0 | 20,237 | |
| 37 HRSM | 923 | 17,293 | 16,811 | 4,688 | 39,715 | 0 | 39,715 | |
| 38 MOORE SCHOOL OF BUSINESS | 3,082 | 39,527 | 41,092 | 2,780 | 86,481 | 0 | 86,481 | |
| 39 EDUCATION | 2,197 | 22,488 | 18,603 | 4,378 | 47,666 | 0 | 47,666 | |
| 40 ENGINEERING | 392 | 14,412 | 13,478 | 441 | 28,723 | 0 | 28,723 | |
| 43 LAW | 0 | 9,841 | 9,784 | 458 | 20,083 | 0 | 20,083 | |
| 44 SOCIAL WORK | 618 | 5,978 | 5,674 | 623 | 12,893 | 0 | 12,893 | |
| 59 MUSIC | 175 | 7,477 | 6,146 | 261 | 14,059 | 0 | 14,059 | |
| 67 UNIVERSITY 101 | 114 | 8,843 | 696 | 63 | 9,716 | 0 | 9,716 | |
| 70 MASS COMMUNICATIONS | 1,129 | 11,484 | 11,578 | 1,524 | 25,714 | 0 | 25,714 | |
| 71 ARTS & SCIENCES | 7,734 | 155,793 | 147,625 | 10,222 | 321,374 | 0 | 321,374 | |
| SUBTOTAL ACADEMIC UNITS | 18,270 | 334,370 | 313,902 | 30,848 | 697,390 | (31,018) | 666,372 | |
| Excluded | 578 | 11,673 | 13,672 | 1,366 | 27,289 | International programs, Fort Jackson, Palmetto Programs, School of Medicine, Libraries | | |
| Total | 18,848 | 346,042 | 327,574 | 32,214 | 724,678 | | | |

Comments & Concerns:

UNIVERSITY OF SOUTH CAROLINA - COLUMBIA CAMPUS
 FY10 BUDGET DEVELOPMENT
 ALLOCATION FACTORS - TOTAL FULL TIME EMPLOYEES BASELINE

INSTRUCTIONS

The Budget Office and Human Resources realigned the FTE baseline positions in October 2008. The information below is the current baseline.

TOTAL FULL TIME (FTE) EMPLOYEE BASELINE:

| ACADEMIC UNIT | FTE BASELINE - OCTOBER 2007 | | REVISED FTE BASELINE - OCTOBER 2008 | | CHANGE IN BASELINE | UNIT % CHANGE | NOTES |
|------------------------|-----------------------------|-----------------|-------------------------------------|-----------------|--------------------|---------------|-----------------------------------|
| | FTE BASELINE | UNIT % OF TOTAL | FTE BASELINE | UNIT % OF TOTAL | | | |
| 20 EVENING PROGRAM | 16.05 | 0.91% | 13.75 | 0.76% | (2.30) | -14.33% | UNIT FTE FOR EVENING PROGRAM ONLY |
| 25 HONORS COLLEGE | 11.0000 | 0.62% | 12.0000 | 0.66% | 1.00 | 9.09% | |
| 31 NURSING | 63.5961 | 3.61% | 61.5000 | 3.39% | (2.10) | -3.30% | |
| 32 PHARMACY | 49.3501 | 2.80% | 49.5000 | 2.73% | 0.15 | 0.30% | |
| 34 PUBLIC HEALTH | 132.9193 | 7.54% | 132.9193 | 7.34% | - | 0.00% | |
| 37 HRSM | 57.0960 | 3.24% | 62.0000 | 3.42% | 4.90 | 8.59% | |
| 38 MOORE SCHOOL | 172.3654 | 9.77% | 190.5000 | 10.51% | 18.13 | 10.52% | |
| 39 EDUCATION | 126.0481 | 7.15% | 126.0481 | 6.96% | - | 0.00% | |
| 40 ENGINEERING | 126.4422 | 7.17% | 134.0000 | 7.40% | 7.56 | 5.98% | |
| 43 LAW | 94.7500 | 5.37% | 94.7500 | 5.23% | - | 0.00% | |
| 44 SOCIAL WORK | 60.4437 | 3.43% | 60.0000 | 3.31% | (0.44) | -0.73% | |
| 59 MUSIC | 49.1153 | 2.78% | 50.0000 | 2.76% | 0.88 | 1.80% | |
| 67 UNIVERSITY 101 | 15.9039 | 0.90% | 19.0000 | 1.05% | 3.10 | 19.47% | |
| 70 MASS COMMUNICATIONS | 69.6297 | 3.95% | 74.0000 | 4.08% | 4.37 | 6.28% | |
| 71 ARTS & SCIENCES | 719.1356 | 40.77% | 732.0000 | 40.40% | 12.86 | 1.79% | |
| ACADEMIC UNITS | 1,763.8454 | 100.00% | 1,811.9674 | 100% | 48.12 | 2.73% | |

Responsibility Name and Code:

Comments & Concerns:

UNIVERSITY OF SOUTH CAROLINA - COLUMBIA CAMPUS
 FY10 BUDGET DEVELOPMENT
 ALLOCATION FACTORS - BUDGET/EXPENDITURE & CARRYFORWARD

INSTRUCTIONS

This allocation factor changed in FY2008 from the base budget for personnel, non-personnel and total budget to the prior fiscal year net expenditures plus the unit carryforward and transfers to W accounts.

| UNIT NUMBER | RESPONSIBILITY NAME | FY2007/2008 | | | Transfers To/(From) W Accounts | Carryforward from FY2007/2008 | TOTAL | Unit % of Total |
|-------------|--------------------------------|--------------------|---------------------------|------------------|--------------------------------|-------------------------------|-------------|-----------------|
| | | Expenditures - 5's | Contra-Expenditures - 6's | Net Expenditures | | | | |
| 20 | EVENING PROGRAM | 3,083,151 | (41,100) | 3,042,051 | - | - | 3,042,051 | 1.12% |
| 25 | HONORS COLLEGE | 2,673,371 | (3,200) | 2,670,171 | - | 265,288 | 2,935,459 | 1.08% |
| 31 | NURSING | 6,689,131 | (5,524) | 6,683,607 | (1,475) | 2,109,303 | 8,791,435 | 3.25% |
| 32 | PHARMACY | 6,982,265 | 2,000 | 6,984,265 | - | 1,847,477 | 8,831,742 | 3.26% |
| 34 | ARNOLD SCHOOL OF PUBLIC HEALTH | 12,136,324 | (45,425) | 12,090,899 | - | 246,304 | 12,337,203 | 4.56% |
| 37 | HRSM | 8,364,592 | (56,492) | 8,308,100 | - | 6,337,787 | 14,645,887 | 5.41% |
| 38 | MOORE SCHOOL OF BUSINESS | 30,102,157 | (41,153) | 30,061,004 | - | 4,892,013 | 34,953,017 | 12.91% |
| 39 | EDUCATION | 14,763,647 | (124,547) | 14,639,100 | - | 1,060,972 | 15,700,072 | 5.80% |
| 40 | ENGINEERING | 17,357,698 | (46,857) | 17,310,841 | 133,804 | 2,330,507 | 19,775,152 | 7.31% |
| 43 | LAW | 14,899,311 | - | 14,899,311 | (5,446) | 457,110 | 15,350,975 | 5.67% |
| 44 | SOCIAL WORK | 4,074,173 | - | 4,074,173 | - | 842,971 | 4,917,144 | 1.82% |
| 59 | MUSIC | 5,948,226 | (4,934) | 5,943,292 | - | 558,322 | 6,501,614 | 2.40% |
| 67 | UNIVERSITY 101 | 1,707,458 | - | 1,707,458 | - | 593,201 | 2,300,659 | 0.85% |
| 70 | MASS COMMUNICATIONS | 8,251,517 | (39,593) | 8,211,924 | - | 1,046,168 | 9,258,092 | 3.42% |
| 71 | ARTS & SCIENCES | 91,186,896 | (2,165,308) | 89,021,588 | 305,491 | 22,022,272 | 111,349,351 | 41.14% |
| | SUBTOTAL ACADEMIC UNITS | 228,219,917 | (2,572,133) | 225,647,784 | 432,374 | 44,609,695 | 270,689,853 | 100.00% |

Responsibility Name and Code:

Comments & Concerns:

**UNIVERSITY OF SOUTH CAROLINA
TABLE OF ALLOCATION FACTORS FOR FY 2010**

| UNIT NUMBER | UNIT NAME | FY2008 TOTAL CREDIT HOURS | % of TOTAL CREDIT HOURS | BASELINE FTE | % of TOTAL BASELINE FTE | FY2008 NET EXPENDITURES PLUS CARRYFORWARD | % of BUDGET FACTOR |
|-------------------------------------|--------------------------------|----------------------------------|--------------------------------|---------------------|--------------------------------|--|---------------------------|
| 20 | EVENING PROGRAM | 0 | 0.00% | 13.7500 | 0.76% | 3,042,051 | 1.12% |
| 25 | HONORS COLLEGE | 3,844 | 0.58% | 12.0000 | 0.66% | 2,935,459 | 1.08% |
| 31 | NURSING | 19,666 | 2.95% | 61.5000 | 3.39% | 8,791,435 | 3.25% |
| 32 | PHARMACY | 16,201 | 2.43% | 49.5000 | 2.73% | 8,831,742 | 3.26% |
| 34 | ARNOLD SCHOOL OF PUBLIC HEALTH | 20,237 | 3.04% | 132.9193 | 7.34% | 12,337,203 | 4.56% |
| 37 | HRSM | 39,715 | 5.96% | 62.0000 | 3.42% | 14,645,887 | 5.41% |
| 38 | MOORE SCHOOL OF BUSINESS | 86,481 | 12.98% | 190.5000 | 10.51% | 34,953,017 | 12.91% |
| 39 | EDUCATION | 47,666 | 7.15% | 126.0481 | 6.96% | 15,700,072 | 5.80% |
| 40 | ENGINEERING | 28,723 | 4.31% | 134.0000 | 7.40% | 19,775,152 | 7.31% |
| 43 | LAW | 20,083 | 3.01% | 94.7500 | 5.23% | 15,350,975 | 5.67% |
| 44 | SOCIAL WORK | 12,893 | 1.93% | 60.0000 | 3.31% | 4,917,144 | 1.82% |
| 59 | MUSIC | 14,059 | 2.11% | 50.0000 | 2.76% | 6,501,614 | 2.40% |
| 67 | UNIVERSITY 101 | 9,716 | 1.46% | 19.0000 | 1.05% | 2,300,659 | 0.85% |
| 70 | MASS COMMUNICATIONS | 25,714 | 3.86% | 74.0000 | 4.08% | 9,258,092 | 3.42% |
| 71 | ARTS AND SCIENCES | 321,374 | 48.23% | 732.0000 | 40.40% | 111,349,351 | 41.14% |
| GRAND TOTAL COLUMBIA ACADEMIC UNITS | | 666,372 | 100.00% | 1,811.9674 | 100.00% | 270,689,853 | 100.00% |

**UNIVERSITY OF SOUTH CAROLINA
TABLE OF ALLOCATION FACTORS FOR FY 2009**

| UNIT NUMBER | UNIT NAME | FY2007 TOTAL CREDIT HOURS | % of TOTAL CREDIT HOURS | BASELINE FTE | % of TOTAL BASELINE FTE | FY2007 NET EXPENDITURES PLUS CARRYFORWARD | % of BUDGET FACTOR |
|-------------------------------------|--------------------------------|----------------------------------|--------------------------------|---------------------|--------------------------------|--|---------------------------|
| 20 | EVENING PROGRAM | 0 | 0.00% | 16.0500 | 0.91% | 2,855,830 | 1.17% |
| 25 | HONORS COLLEGE | 3,481 | 0.53% | 11.0000 | 0.62% | 2,712,806 | 1.11% |
| 31 | NURSING | 15,828 | 2.41% | 63.5961 | 3.61% | 8,207,788 | 3.36% |
| 32 | PHARMACY | 14,832 | 2.26% | 49.3501 | 2.80% | 8,106,390 | 3.32% |
| 34 | ARNOLD SCHOOL OF PUBLIC HEALTH | 19,191 | 2.93% | 132.9193 | 7.54% | 12,053,114 | 4.93% |
| 37 | HRSM | 40,614 | 6.20% | 57.0960 | 3.24% | 14,038,256 | 5.74% |
| 38 | MOORE SCHOOL OF BUSINESS | 78,739 | 12.01% | 172.3654 | 9.77% | 29,432,970 | 12.04% |
| 39 | EDUCATION | 49,996 | 7.63% | 126.0481 | 7.15% | 15,280,498 | 6.25% |
| 40 | ENGINEERING | 28,153 | 4.30% | 126.4422 | 7.17% | 16,836,840 | 6.89% |
| 43 | LAW | 20,927 | 3.19% | 94.7500 | 5.37% | 15,725,390 | 6.43% |
| 44 | SOCIAL WORK | 14,629 | 2.23% | 60.4437 | 3.43% | 5,059,442 | 2.07% |
| 59 | MUSIC | 14,102 | 2.15% | 49.1153 | 2.78% | 5,871,212 | 2.40% |
| 67 | UNIVERSITY 101 | 9,795 | 1.49% | 15.9039 | 0.90% | 2,164,627 | 0.89% |
| 70 | MASS COMMUNICATIONS | 24,333 | 3.71% | 69.6297 | 3.95% | 8,504,432 | 3.48% |
| 71 | ARTS AND SCIENCES | 320,816 | 48.95% | 719.1356 | 40.77% | 97,622,617 | 39.93% |
| GRAND TOTAL COLUMBIA ACADEMIC UNITS | | 655,434 | 100.00% | 1,763.8454 | 100.00% | 244,472,212 | 100.00% |

UNIVERSITY OF SOUTH CAROLINA
CHANGE IN ALLOCATION FACTORS FROM FY2009 TAX CALCULATION TO BASE FY2010 CALCULATION

| UNIT NUMBER | UNIT NAME | CHANGE IN CREDIT HOURS FROM FY2007 TO FY2008 | % CHANGE of TOTAL CREDIT HOURS | CHANGE IN BASELINE FTE | % CHANGE of TOTAL BASELINE FTE | CHANGE IN NET EXPENDITURES PLUS CARRYFORWARD- FROM FY2007 to FY2008 | % CHANGE of BUDGET FACTOR |
|-------------------------------------|--------------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--|----------------------------------|
| 20 | EVENING PROGRAM | 0 | 0.00% | (2) | -4.78% | 186,221 | 0.71% |
| 25 | HONORS COLLEGE | 364 | 3.32% | 1 | 2.08% | 222,653 | 0.85% |
| 31 | NURSING | 3,838 | 35.09% | (2) | -4.36% | 583,647 | 2.23% |
| 32 | PHARMACY | 1,369 | 12.51% | 0 | 0.31% | 725,352 | 2.77% |
| 34 | ARNOLD SCHOOL OF PUBLIC HEALTH | 1,046 | 9.56% | 0 | 0.00% | 284,089 | 1.08% |
| 37 | HRSM | (900) | -8.23% | 5 | 10.19% | 607,631 | 2.32% |
| 38 | MOORE SCHOOL OF BUSINESS | 7,743 | 70.79% | 18 | 37.68% | 5,520,047 | 21.05% |
| 39 | EDUCATION | (2,330) | -21.30% | 0 | 0.00% | 419,574 | 1.60% |
| 40 | ENGINEERING | 570 | 5.21% | 8 | 15.71% | 2,938,312 | 11.21% |
| 43 | LAW | (843) | -7.71% | 0 | 0.00% | (374,415) | -1.43% |
| 44 | SOCIAL WORK | (1,735) | -15.87% | (0) | -0.92% | (142,298) | -0.54% |
| 59 | MUSIC | (43) | -0.39% | 1 | 1.84% | 630,402 | 2.40% |
| 67 | UNIVERSITY 101 | (79) | -0.72% | 3 | 6.43% | 136,032 | 0.52% |
| 70 | MASS COMMUNICATIONS | 1,381 | 12.63% | 4 | 9.08% | 753,660 | 2.87% |
| 71 | ARTS AND SCIENCES | 557 | 5.10% | 13 | 26.73% | 13,726,734 | 52.36% |
| GRAND TOTAL COLUMBIA ACADEMIC UNITS | | 10,937 | 100.00% | 48.1220 | 100.00% | 26,217,641 | 100.00% |