

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report



**Response to the Requirements of
Public School Code of 1949
Amended by Act 61 of 2008
Section 2004-D (A) – (D)
Volume I**

**For the Fiscal Year Ended
June 30, 2014**



University of Pittsburgh

Office of the Chief Financial Officer

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Arthur G. Ramicone
Chief Financial Officer

December 23, 2014

Ms. Susan F. Elder, Comptroller & Fiscal Analyst - Joint State Government Commission
Ms. Julie Rau, Administrative Assistant – Pennsylvania Department of Education
Ms. Mary Frances Cooper, Director - The Carnegie Library of Pittsburgh
Ms. Barbara I. Dewey, Dean of University Libraries - Pennsylvania State University
Ms. Alice L. Lubrecht, Director - Bureau of State Library
Ms. Siobhan A. Reardon, Director & President - Free Library of Philadelphia

The University of Pittsburgh herewith respectfully submits the Financial Disclosure Report for the twelve-month period ended June 30, 2014. These are the data required by Section 2004-D (A) – (D) of Public School Code of 1949 (amended by Act 61 of 2008). Since Act 61 stipulates that our filing shall be in electronic format, a hard copy of the report is no longer being provided.

Sincerely,

A handwritten signature in cursive script that reads "Arthur G. Ramicone".

Arthur G. Ramicone
Chief Financial Officer

cc: Chancellor Patrick D. Gallagher
Dr. Patricia E. Beeson
Mr. G. Reynolds Clark
Dr. B. Jean Ferketish
Dr. Arthur S. Levine
Mr. Charles F. McLaughlin
Mr. Paul A. Supowitz

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report
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Financial Disclosure Report

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By Academic and Administrative Support Unit

**UNIVERSITY OF PITTSBURGH
PUBLIC SCHOOL CODE OF 1949
AMENDED BY ACT 61 OF 2008
FINANCIAL DISCLOSURE BACKGROUND INFORMATION**

The University of Pittsburgh, in compliance with and for purposes directed towards the financial reporting requirements mandated within the *Public School Code Amendments (Act 61 of 2008, or “the Act”)*, encloses its compliance reporting herewith. For supplemental information purposes, the following discussion provides a brief description of the structure of the enclosed reporting. The enclosed reporting formats were derived through joint efforts with each of the respective Commonwealth System institutions (Penn State, Temple, and Lincoln) and the Joint State Government Commission.

ORGANIZATION OF REPORTS

The Act defines “academic and administrative support units” as any entity that reports directly to the president of the University, chief academic officer or vice-president, including the office of the president, chief academic officer, and vice-president. This term has been equated to the University of Pittsburgh’s organizational structure to mean the responsibility centers as defined in the relevant University financial tables. There are 45 responsibility centers defined in the University which are further aggregated into 6 super-responsibility centers (SRC): Chancellor, Executive Vice Chancellor, Senior Vice Chancellor and Provost, Senior Vice Chancellor for Health Sciences, School of Medicine Division, and General University. The responsibility center table lists the super-responsibility centers and their direct reporting responsibility centers as well. For consistent reporting purposes, the responsibility centers and their respective roll up accounts were defined to be as of June 30, 2014 for all years shown.

Additionally, only the Educational and General financial activities for each responsibility center are reported. The reporting which follows does not include the University’s financial activities related to auxiliary enterprises, donor restricted funds, sponsored research funds, student loan funds, plant funds or endowment funds.

UNIVERSITY OF PITTSBURGH
Responsibility Centers (as of June 30, 2014)

00 - CHANCELLOR

- 01 Chancellor
- 02 Secretary of the Board of Trustees
- 03 Research Conduct and Compliance*
- 54 General Counsel
- 56 V C Institutional Advancement
- 80 Athletics
- 87 Chief Financial Officer

01 - EXECUTIVE VICE CHANCELLOR

- 67 Facilities Management
- 86 Executive Vice Chancellor
- 89 Associate V C Human Resources
- 91 University of Pittsburgh Applied Research Center
- 92 Business Operations

02 - SR V C & PROVOST

- 05 Student Affairs
- 06 Kenneth P. Dietrich School of Arts and Sciences
- 10 Sr V C and Provost
- 15 College of General Studies
- 20 Honors College
- 21 Katz Graduate School of Business
- 22 School of Education
- 23 Swanson School of Engineering
- 24 School of Law
- 25 Graduate School of Public & International Affairs
- 26 School of Social Work
- 41 Johnstown Campus
- 42 Greensburg Campus
- 43 Titusville Campus
- 44 Bradford Campus
- 51 University Center for International Studies
- 57 Education-University Service Programs
- 60 Libraries
- 61 Computing Services & Systems Development
- 78 Learning Research & Development Center
- 81 University Center for Social & Urban Research
- 94 School of Information Sciences

- 30 Sr V C Health Sciences
- 31 School of Dental Medicine
- 32 School of Nursing
- 33 School of Pharmacy
- 34 Graduate School of Public Health
- 39 School of Health & Rehabilitation Sciences

04 - SCHOOL OF MEDICINE DIVISION

- 35 School of Medicine
- 55 University of Pittsburgh Cancer Institute
- 85 School of Medicine Division Administration
- 90 Western Psychiatric Institute and Clinic

05 - GENERAL UNIVERSITY

- 83 General University

* Through June 30, 2013, the Research Conduct and Compliance Office (RCCO) was reported under RC 01. As of July 1, 2013, the RCCO is reported as its own RC, RC 03, which is under the super-unit 00-Chancellor.

UNIVERSITY OF PITTSBURGH
Statements of Tuition, Fees, and Appropriation
Background Narrative

The following section is a financial reporting of comparative tuition, fees, and appropriation revenues for the total University. Two statements are presented: one for comparative budgets for FY 2014 vs. FY 2015, and the other for comparative actuals for FY 2014 vs. FY 2013. This separate reporting of revenues was based upon discussions and agreements reached with the respective Commonwealth System institutions (Penn State, Temple, and Lincoln). The actual tuition, fees and appropriation revenues for both FY 2014 and FY 2013 tie directly to the University's published, audited financial statements.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Tuition, Fees, and Appropriation
Budget FY 2014 vs Budget FY 2015

TOTAL UNIVERSITY

	<u>Budget 2014</u>	<u>Budget 2015</u>
Tuition and Fees	\$ 722,573,730	\$ 746,836,640
Appropriation	<u>147,797,440</u>	<u>147,391,513</u>
TOTAL TUITION, FEES, & APPROPRIATION	<u><u>\$ 870,371,170</u></u>	<u><u>\$ 894,228,153</u></u>

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Tuition, Fees, and Appropriation
Actual FY 2014 vs Actual FY 2013

TOTAL UNIVERSITY

	<u>Actual 2014</u>	<u>Actual 2013</u>
Tuition and Fees	\$ 724,080,266	\$ 703,914,352
Appropriation	<u>147,797,440</u>	<u>144,308,420</u>
TOTAL TUITION, FEES, & APPROPRIATION	<u>\$ 871,877,706</u>	<u>\$ 848,222,772</u>

UNIVERSITY OF PITTSBURGH
Statements of Expenses and Revenues - Educational and General
Background Narrative

The following section is a financial reporting of comparative expenses and revenues of the educational and general activities of the University. Two statements are presented: Budget FY 2014 vs. Budget FY 2015 and Actual FY 2014 vs. Actual FY 2013, both by responsibility center. The significant assumptions relating to the content of the expenses and revenues include the following:

Expenses

1. The total expenses for each responsibility center are by nature equal to and directly traceable to Level III reports for the years shown. The respective Level III reports are distributed on a monthly basis to the responsibility center personnel defined by the responsibility centers. However, the distribution of expenses between the detailed line items (i.e., salaries, fringe benefits, travel and business, and other) was obtained through detailed data downloads.
2. Level III expenses include transfers.
3. Certain reclassifications for consistency between the fiscal years shown have been made.
4. The expenses shown in this section are the unrestricted expense activities recorded in entities 02 and 03 (non-auxiliary components).

Revenues

1. See # 1 and # 3 above (insert the word “revenues” for “expenses”).
2. The revenues shown are the unrestricted revenue activities recorded in entities 02 and 03 (non-auxiliary components). They do NOT include tuition, fees, or appropriation revenues. These are reported in other sections of this report.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

01 Chancellor

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 14,357,287	\$ 15,823,676
Fringe Benefits	<u>5,417,785</u>	<u>5,544,759</u>
Subtotal - Compensation	<u>19,775,072</u>	<u>21,368,435</u>
 <u>All Other Expenses</u>		
Travel & Business	581,202	630,996
Other	561,733	(501,519)
Subtotal - All Other Expenses	<u>1,142,935</u>	<u>129,477</u>
 TOTAL EXPENSES	 <u>\$ 20,918,007</u>	 <u>\$ 21,497,912</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>5,095,057</u>	<u>5,147,366</u>
TOTAL REVENUES	<u>\$ 5,095,057</u>	<u>\$ 5,147,366</u>

Comments on FY2015 increase (decrease) over FY2014:

Compensation increased and Other expense decreased due to budgeted new initiatives that will be funded by increased transfers from restricted funds.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

02 Secretary of the Board of Trustees

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 1,262,440	\$ 1,289,277
Fringe Benefits	480,930	463,876
Subtotal - Compensation	<u>1,743,370</u>	<u>1,753,153</u>
<u>All Other Expenses</u>		
Travel & Business	170,926	101,700
Other	635,556	368,241
Subtotal - All Other Expenses	<u>806,482</u>	<u>469,941</u>
 TOTAL EXPENSES	 <u>\$ 2,549,852</u>	 <u>\$ 2,223,094</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

One-time funding was provided in FY2014 for the Chancellor's search.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

03 Research Conduct and Compliance

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,873,590	\$ 5,046,621
Fringe Benefits	<u>1,942,346</u>	<u>1,877,133</u>
Subtotal - Compensation	<u>6,815,936</u>	<u>6,923,754</u>
 <u>All Other Expenses</u>		
Travel & Business	128,636	154,382
Other	<u>(4,824,089)</u>	<u>(4,860,149)</u>
Subtotal - All Other Expenses	<u>(4,695,453)</u>	<u>(4,705,767)</u>
 TOTAL EXPENSES	 <u>\$ 2,120,483</u>	 <u>\$ 2,217,987</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>1,113,829</u>	<u>1,206,973</u>
TOTAL REVENUES	<u>\$ 1,113,829</u>	<u>\$ 1,206,973</u>

Comments on FY2015 increase (decrease) over FY2014:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

54 General Counsel

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,810,738	\$ 2,913,090
Fringe Benefits	<u>1,069,690</u>	<u>1,029,245</u>
Subtotal - Compensation	<u>3,880,428</u>	<u>3,942,335</u>
 <u>All Other Expenses</u>		
Travel & Business	28,000	41,419
Other	<u>1,536,059</u>	<u>206,836</u>
Subtotal - All Other Expenses	<u>1,564,059</u>	<u>248,255</u>
 TOTAL EXPENSES	 <u>\$ 5,444,487</u>	 <u>\$ 4,190,590</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

Budget funds for certain expenses are transferred to this account as actual expenses are incurred.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

56 Vice Chancellor, Institutional Advancement

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,290,851	\$ 8,530,117
Fringe Benefits	<u>3,209,191</u>	<u>3,057,554</u>
Subtotal - Compensation	<u>11,500,042</u>	<u>11,587,671</u>
<u>All Other Expenses</u>		
Travel & Business	586,849	457,238
Other	<u>1,086,556</u>	<u>1,212,371</u>
Subtotal - All Other Expenses	<u>1,673,405</u>	<u>1,669,609</u>
 TOTAL EXPENSES	 <u>\$ 13,173,447</u>	 <u>\$ 13,257,280</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>300,010</u>	<u>300,010</u>
TOTAL REVENUES	<u>\$ 300,010</u>	<u>\$ 300,010</u>

Comments on FY2015 increase (decrease) over FY2014:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

80 Athletics

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 17,209,393	\$ 17,682,624
Fringe Benefits	<u>6,677,243</u>	<u>6,397,146</u>
Subtotal - Compensation	<u>23,886,636</u>	<u>24,079,770</u>
 <u>All Other Expenses</u>		
Travel & Business	7,978,471	8,774,400
Other	<u>23,848,165</u>	<u>26,117,089</u>
Subtotal - All Other Expenses	<u>31,826,636</u>	<u>34,891,489</u>
 TOTAL EXPENSES	 <u>\$ 55,713,272</u>	 <u>\$ 58,971,259</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>46,024,311</u>	<u>51,193,034</u>
TOTAL REVENUES	<u>\$ 46,024,311</u>	<u>\$ 51,193,034</u>

Comments on FY2015 increase (decrease) over FY2014:

The FY2015 budget includes expected increases to athletic conference revenue.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

87 Chief Financial Officer

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,041,435	\$ 15,581,331
Fringe Benefits	<u>5,973,114</u>	<u>5,733,065</u>
Subtotal - Compensation	<u>21,014,549</u>	<u>21,314,396</u>
 <u>All Other Expenses</u>		
Travel & Business	276,318	280,818
Other	<u>(3,598,460)</u>	<u>(3,836,083)</u>
Subtotal - All Other Expenses	<u>(3,322,142)</u>	<u>(3,555,265)</u>
 TOTAL EXPENSES	 <u>\$ 17,692,407</u>	 <u>\$ 17,759,131</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

67 Facilities Management

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 21,363,865	\$ 21,589,856
Fringe Benefits	<u>8,565,478</u>	<u>8,034,044</u>
Subtotal - Compensation	<u>29,929,343</u>	<u>29,623,900</u>
 <u>All Other Expenses</u>		
Travel & Business	269,500	269,500
Other	<u>20,592,162</u>	<u>22,204,602</u>
Subtotal - All Other Expenses	<u>20,861,662</u>	<u>22,474,102</u>
 TOTAL EXPENSES	 <u>\$ 50,791,005</u>	 <u>\$ 52,098,002</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>1,000</u>	<u>1,000</u>
TOTAL REVENUES	<u>\$ 1,000</u>	<u>\$ 1,000</u>

Comments on FY2015 increase (decrease) over FY2014:

The increase in Other expense is primarily budgeted increases in utilities.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

86 Executive Vice Chancellor

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,417,202	\$ 2,487,820
Fringe Benefits	846,092	822,286
Subtotal - Compensation	<u>3,263,294</u>	<u>3,310,106</u>
<u>All Other Expenses</u>		
Travel & Business	60,300	62,200
Other	4,042,943	4,085,766
Subtotal - All Other Expenses	<u>4,103,243</u>	<u>4,147,966</u>
 TOTAL EXPENSES	 <u>\$ 7,366,537</u>	 <u>\$ 7,458,072</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

89 Associate Vice Chancellor, Human Resources

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,760,611	\$ 2,829,501
Fringe Benefits	<u>1,074,501</u>	<u>1,021,265</u>
Subtotal - Compensation	<u>3,835,112</u>	<u>3,850,766</u>
 <u>All Other Expenses</u>		
Travel & Business	43,797	56,650
Other	<u>(208,300)</u>	<u>(222,088)</u>
Subtotal - All Other Expenses	<u>(164,503)</u>	<u>(165,438)</u>
 TOTAL EXPENSES	 <u>\$ 3,670,609</u>	 <u>\$ 3,685,328</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

91 University of Pittsburgh Applied Research Center

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ -	\$ -
Fringe Benefits	-	-
Subtotal - Compensation	<u>-</u>	<u>-</u>
<u>All Other Expenses</u>		
Travel & Business	1,980	2,028
Other	6,956,832	6,857,909
Subtotal - All Other Expenses	<u>6,958,812</u>	<u>6,859,937</u>
TOTAL EXPENSES	<u>\$ 6,958,812</u>	<u>\$ 6,859,937</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 6,958,812	\$ 6,859,937
Other revenue	-	-
TOTAL REVENUES	<u>\$ 6,958,812</u>	<u>\$ 6,859,937</u>

Comments on FY2015 increase (decrease) over FY2014:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

92 Business Operations

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,393,406	\$ 10,616,885
Fringe Benefits	<u>4,248,220</u>	<u>4,008,702</u>
Subtotal - Compensation	<u>14,641,626</u>	<u>14,625,587</u>
 <u>All Other Expenses</u>		
Travel & Business	572,234	634,872
Other	<u>7,948,605</u>	<u>7,851,955</u>
Subtotal - All Other Expenses	<u>8,520,839</u>	<u>8,486,827</u>
 TOTAL EXPENSES	 <u>\$ 23,162,465</u>	 <u>\$ 23,112,414</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,050,965	\$ 1,298,070
Other revenue	<u>2,596,305</u>	<u>2,342,491</u>
TOTAL REVENUES	<u>\$ 3,647,270</u>	<u>\$ 3,640,561</u>

Comments on FY2015 increase (decrease) over FY2014:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

05 Student Affairs

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 6,669,234	\$ 6,835,965
Fringe Benefits	<u>2,484,462</u>	<u>2,367,319</u>
Subtotal - Compensation	<u>9,153,696</u>	<u>9,203,284</u>
<u>All Other Expenses</u>		
Travel & Business	938,945	864,330
Other	<u>1,950,878</u>	<u>2,018,209</u>
Subtotal - All Other Expenses	<u>2,889,823</u>	<u>2,882,539</u>
 TOTAL EXPENSES	 <u>\$ 12,043,519</u>	 <u>\$ 12,085,823</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>60,000</u>	<u>60,000</u>
TOTAL REVENUES	<u>\$ 60,000</u>	<u>\$ 60,000</u>

Comments on FY2015 increase (decrease) over FY2014:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

06 Kenneth P. Dietrich School of Arts and Sciences

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 96,270,179	\$ 100,034,566
Fringe Benefits	<u>35,782,843</u>	<u>36,394,326</u>
Subtotal - Compensation	<u>132,053,022</u>	<u>136,428,892</u>
 <u>All Other Expenses</u>		
Travel & Business	3,639,799	3,218,166
Other	<u>38,633,588</u>	<u>38,180,200</u>
Subtotal - All Other Expenses	<u>42,273,387</u>	<u>41,398,366</u>
 TOTAL EXPENSES	 <u>\$ 174,326,409</u>	 <u>\$ 177,827,258</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 5,000	\$ 5,000
Other revenue	<u>91,618</u>	<u>75,000</u>
TOTAL REVENUES	<u>\$ 96,618</u>	<u>\$ 80,000</u>

Comments on FY2015 increase (decrease) over FY2014:

Portions of this budget will be funded from RC10, Provost, and RC83, General University, as actual expenses are incurred in FY2015.

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

10 Senior Vice Chancellor and Provost

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 23,336,913	\$ 25,748,953
Fringe Benefits	<u>8,108,785</u>	<u>8,509,733</u>
Subtotal - Compensation	<u>31,445,698</u>	<u>34,258,686</u>
<u>All Other Expenses</u>		
Travel & Business	1,189,890	934,040
Other	<u>68,376,520</u>	<u>69,637,916</u>
Subtotal - All Other Expenses	<u>69,566,410</u>	<u>70,571,956</u>
 TOTAL EXPENSES	 <u>\$ 101,012,108</u>	 <u>\$ 104,830,642</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,158,400	\$ 1,207,900
Other revenue	<u>28,500</u>	<u>28,500</u>
TOTAL REVENUES	<u>\$ 1,186,900</u>	<u>\$ 1,236,400</u>

Comments on FY2015 increase (decrease) over FY2014:

The total expense increase is comprised of augmentations for academic and research initiatives, tuition-based incentives, and increases to financial aid (supported by increased tuition, refer page 6). Additionally, this unit does internal budget reallocations and provides budget funding to other RCs during the year as expenses are incurred.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

15 College of General Studies

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,276,796	\$ 1,829,973
Fringe Benefits	887,091	690,022
Subtotal - Compensation	<u>3,163,887</u>	<u>2,519,995</u>
<u>All Other Expenses</u>		
Travel & Business	92,260	89,150
Other	591,376	593,698
Subtotal - All Other Expenses	<u>683,636</u>	<u>682,848</u>
 TOTAL EXPENSES	 <u>\$ 3,847,523</u>	 <u>\$ 3,202,843</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

Decrease in expenses is primarily due to lower projected staff and instructional costs given decreased enrollments experienced.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

20 Honors College

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 684,188	\$ 701,293
Fringe Benefits	<u>275,815</u>	<u>264,944</u>
Subtotal - Compensation	<u>960,003</u>	<u>966,237</u>
 <u>All Other Expenses</u>		
Travel & Business	47,270	70,000
Other	<u>221,731</u>	<u>130,001</u>
Subtotal - All Other Expenses	<u>269,001</u>	<u>200,001</u>
 TOTAL EXPENSES	 <u>\$ 1,229,004</u>	 <u>\$ 1,166,238</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

21 Katz Graduate School of Business

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 21,971,260	\$ 22,732,778
Fringe Benefits	<u>8,098,329</u>	<u>8,177,934</u>
Subtotal - Compensation	<u>30,069,589</u>	<u>30,910,712</u>
 <u>All Other Expenses</u>		
Travel & Business	1,457,955	1,534,945
Other	<u>3,406,966</u>	<u>2,016,087</u>
Subtotal - All Other Expenses	<u>4,864,921</u>	<u>3,551,032</u>
 TOTAL EXPENSES	 <u>\$ 34,934,510</u>	 <u>\$ 34,461,744</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

The decrease in expenses relates to a decrease in international programs, offset somewhat by compensation increases.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

22 School of Education

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,413,019	\$ 10,547,535
Fringe Benefits	<u>3,908,306</u>	<u>3,913,541</u>
Subtotal - Compensation	<u>14,321,325</u>	<u>14,461,076</u>
 <u>All Other Expenses</u>		
Travel & Business	109,500	109,100
Other	<u>4,803,668</u>	<u>4,103,607</u>
Subtotal - All Other Expenses	<u>4,913,168</u>	<u>4,212,707</u>
 TOTAL EXPENSES	 <u>\$ 19,234,493</u>	 <u>\$ 18,673,783</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 123,008	\$ 114,649
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 123,008</u>	<u>\$ 114,649</u>

Comments on FY2015 increase (decrease) over FY2014:

Portions of this budget will be funded from RC10, Provost, and RC83, General University, as actual expenses are incurred in FY2015.

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

23 Swanson School of Engineering

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 27,577,022	\$ 23,006,746
Fringe Benefits	<u>10,154,129</u>	<u>8,305,455</u>
Subtotal - Compensation	<u>37,731,151</u>	<u>31,312,201</u>
<u>All Other Expenses</u>		
Travel & Business	1,300,137	783,400
Other	<u>11,053,721</u>	<u>15,095,923</u>
Subtotal - All Other Expenses	<u>12,353,858</u>	<u>15,879,323</u>
 TOTAL EXPENSES	 <u>\$ 50,085,009</u>	 <u>\$ 47,191,524</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 954,270	\$ 726,513
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 954,270</u>	<u>\$ 726,513</u>

Comments on FY2015 increase (decrease) over FY2014:

Historically, this unit does internal budget reallocations between compensation and all other expenses as actual expenses are incurred. Also, portions of this budget will be funded from RC83, General University, as actual expenses are incurred in FY2015.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

24 School of Law

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,507,537	\$ 8,485,297
Fringe Benefits	<u>3,081,427</u>	<u>2,997,501</u>
Subtotal - Compensation	<u>11,588,964</u>	<u>11,482,798</u>
<u>All Other Expenses</u>		
Travel & Business	358,700	438,925
Other	<u>5,604,288</u>	<u>4,881,998</u>
Subtotal - All Other Expenses	<u>5,962,988</u>	<u>5,320,923</u>
 TOTAL EXPENSES	 <u>\$ 17,551,952</u>	 <u>\$ 16,803,721</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>4,100</u>	<u>4,100</u>
TOTAL REVENUES	<u>\$ 4,100</u>	<u>\$ 4,100</u>

Comments on FY2015 increase (decrease) over FY2014:

Portions of this budget will be funded from RC10, Provost, and RC83, General University, as actual expenses are incurred in FY2015.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

25 Graduate School of Public & International Affairs

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 5,461,849	\$ 5,516,379
Fringe Benefits	<u>2,044,288</u>	<u>2,038,748</u>
Subtotal - Compensation	<u>7,506,137</u>	<u>7,555,127</u>
 <u>All Other Expenses</u>		
Travel & Business	292,131	352,770
Other	<u>2,364,264</u>	<u>2,063,230</u>
Subtotal - All Other Expenses	<u>2,656,395</u>	<u>2,416,000</u>
 TOTAL EXPENSES	 <u>\$ 10,162,532</u>	 <u>\$ 9,971,127</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

Portions of this budget will be funded from RC10, Provost, as actual expenses are incurred in FY2015.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

26 School of Social Work

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,867,770	\$ 3,909,915
Fringe Benefits	<u>1,467,337</u>	<u>1,458,627</u>
Subtotal - Compensation	<u>5,335,107</u>	<u>5,368,542</u>
 <u>All Other Expenses</u>		
Travel & Business	201,500	186,500
Other	<u>1,193,283</u>	<u>1,239,392</u>
Subtotal - All Other Expenses	<u>1,394,783</u>	<u>1,425,892</u>
 TOTAL EXPENSES	 <u>\$ 6,729,890</u>	 <u>\$ 6,794,434</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

41 Johnstown Campus

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 16,506,965	\$ 16,978,958
Fringe Benefits	<u>6,104,961</u>	<u>5,975,821</u>
Subtotal - Compensation	<u>22,611,926</u>	<u>22,954,779</u>
 <u>All Other Expenses</u>		
Travel & Business	777,000	898,451
Other	<u>4,413,488</u>	<u>4,587,793</u>
Subtotal - All Other Expenses	<u>5,190,488</u>	<u>5,486,244</u>
 TOTAL EXPENSES	 <u>\$ 27,802,414</u>	 <u>\$ 28,441,023</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 410,000	\$ 335,878
Other revenue	<u>139,700</u>	<u>134,700</u>
TOTAL REVENUES	<u>\$ 549,700</u>	<u>\$ 470,578</u>

Comments on FY2015 increase (decrease) over FY2014:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

42 Greensburg Campus

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,859,363	\$ 10,036,798
Fringe Benefits	<u>3,579,533</u>	<u>3,513,011</u>
Subtotal - Compensation	<u>13,438,896</u>	<u>13,549,809</u>
 <u>All Other Expenses</u>		
Travel & Business	357,449	390,449
Other	<u>1,586,394</u>	<u>934,245</u>
Subtotal - All Other Expenses	<u>1,943,843</u>	<u>1,324,694</u>
 TOTAL EXPENSES	 <u>\$ 15,382,739</u>	 <u>\$ 14,874,503</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>51,480</u>	<u>51,480</u>
TOTAL REVENUES	<u>\$ 51,480</u>	<u>\$ 51,480</u>

Comments on FY2015 increase (decrease) over FY2014:

The FY2015 budget includes a reduction assessed for tuition-based incentives.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

43 Titusville Campus

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,022,342	\$ 2,736,228
Fringe Benefits	<u>1,149,534</u>	<u>986,859</u>
Subtotal - Compensation	<u>4,171,876</u>	<u>3,723,087</u>
<u>All Other Expenses</u>		
Travel & Business	53,150	50,505
Other	<u>843,321</u>	<u>848,630</u>
Subtotal - All Other Expenses	<u>896,471</u>	<u>899,135</u>
TOTAL EXPENSES	<u><u>\$ 5,068,347</u></u>	<u><u>\$ 4,622,222</u></u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>22,430</u>	<u>22,430</u>
TOTAL REVENUES	<u><u>\$ 22,430</u></u>	<u><u>\$ 22,430</u></u>

Comments on FY2015 increase (decrease) over FY2014:

Portions of this budget will be funded from RC10, Provost, and RC83, General University, as actual expenses are incurred in FY2015. Additionally, the budget decrease includes a FY2015 reduction assessed for tuition-based incentives.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

44 Bradford Campus

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 11,014,598	\$ 11,292,093
Fringe Benefits	4,037,140	3,936,876
Subtotal - Compensation	<u>15,051,738</u>	<u>15,228,969</u>
<u>All Other Expenses</u>		
Travel & Business	584,537	581,004
Other	7,223,345	7,454,799
Subtotal - All Other Expenses	<u>7,807,882</u>	<u>8,035,803</u>
 TOTAL EXPENSES	 <u>\$ 22,859,620</u>	 <u>\$ 23,264,772</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 505,494	\$ 504,905
Other revenue	56,350	43,150
TOTAL REVENUES	<u>\$ 561,844</u>	<u>\$ 548,055</u>

Comments on FY2015 increase (decrease) over FY2014:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

51 University Center for International Studies

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,047,055	\$ 2,112,201
Fringe Benefits	829,383	793,558
Subtotal - Compensation	<u>2,876,438</u>	<u>2,905,759</u>
<u>All Other Expenses</u>		
Travel & Business	457,752	493,222
Other	1,816,129	1,357,129
Subtotal - All Other Expenses	<u>2,273,881</u>	<u>1,850,351</u>
 TOTAL EXPENSES	 <u>\$ 5,150,319</u>	 <u>\$ 4,756,110</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	18,930	18,930
TOTAL REVENUES	<u>\$ 18,930</u>	<u>\$ 18,930</u>

Comments on FY2015 increase (decrease) over FY2014:

Portions of this budget will be funded from RC10, Provost, and RC83, General University, as actual expenses are incurred in FY2015.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

57 Education-University Service Programs

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 489,291	\$ 515,470
Fringe Benefits	<u>186,739</u>	<u>189,732</u>
Subtotal - Compensation	<u>676,030</u>	<u>705,202</u>
 <u>All Other Expenses</u>		
Travel & Business	7,000	7,500
Other	<u>214,636</u>	<u>216,803</u>
Subtotal - All Other Expenses	<u>221,636</u>	<u>224,303</u>
 TOTAL EXPENSES	 <u>\$ 897,666</u>	 <u>\$ 929,505</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

60 Libraries

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,905,302	\$ 10,074,932
Fringe Benefits	<u>3,153,716</u>	<u>3,375,119</u>
Subtotal - Compensation	<u>12,059,018</u>	<u>13,450,051</u>
 <u>All Other Expenses</u>		
Travel & Business	368,031	161,499
Other	<u>12,141,798</u>	<u>11,142,620</u>
Subtotal - All Other Expenses	<u>12,509,829</u>	<u>11,304,119</u>
 TOTAL EXPENSES	 <u>\$ 24,568,847</u>	 <u>\$ 24,754,170</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 25,499	\$ 25,499
Other revenue	<u>72,680</u>	<u>70,300</u>
TOTAL REVENUES	<u>\$ 98,179</u>	<u>\$ 95,799</u>

Comments on FY2015 increase (decrease) over FY2014:

Historically, this unit does internal budget reallocations between compensation and all other expenses as actual expenses are incurred.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

61 Computing Services & Systems Development

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 17,697,395	\$ 17,640,325
Fringe Benefits	<u>7,101,096</u>	<u>6,562,198</u>
Subtotal - Compensation	<u>24,798,491</u>	<u>24,202,523</u>
 <u>All Other Expenses</u>		
Travel & Business	293,000	317,800
Other	<u>3,792,856</u>	<u>4,567,155</u>
Subtotal - All Other Expenses	<u>4,085,856</u>	<u>4,884,955</u>
 TOTAL EXPENSES	 <u>\$ 28,884,347</u>	 <u>\$ 29,087,478</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 270,000	\$ 120,000
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 270,000</u>	<u>\$ 120,000</u>

Comments on FY2015 increase (decrease) over FY2014:

The budgeted increase in Other expense primarily reflects augmentations related to enterprise software and other system development costs.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

78 Learning Research & Development Center

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,980,208	\$ 3,719,350
Fringe Benefits	<u>1,566,680</u>	<u>1,398,415</u>
Subtotal - Compensation	<u>5,546,888</u>	<u>5,117,765</u>
 <u>All Other Expenses</u>		
Travel & Business	1,454,400	354,400
Other	<u>2,394,261</u>	<u>1,908,584</u>
Subtotal - All Other Expenses	<u>3,848,661</u>	<u>2,262,984</u>
 TOTAL EXPENSES	 <u>\$ 9,395,549</u>	 <u>\$ 7,380,749</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 4,635,151	\$ 2,665,050
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 4,635,151</u>	<u>\$ 2,665,050</u>

Comments on FY2015 increase (decrease) over FY2014:

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81 University Center for Social & Urban Research

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 663,882	\$ 680,479
Fringe Benefits	<u>258,945</u>	<u>246,596</u>
Subtotal - Compensation	<u>922,827</u>	<u>927,075</u>
 <u>All Other Expenses</u>		
Travel & Business	2,100	6,000
Other	<u>348,225</u>	<u>352,703</u>
Subtotal - All Other Expenses	<u>350,325</u>	<u>358,703</u>
 TOTAL EXPENSES	 <u>\$ 1,273,152</u>	 <u>\$ 1,285,778</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

94 School of Information Sciences

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,966,394	\$ 5,390,093
Fringe Benefits	<u>1,908,088</u>	<u>2,024,024</u>
Subtotal - Compensation	<u>6,874,482</u>	<u>7,414,117</u>
 <u>All Other Expenses</u>		
Travel & Business	272,450	234,100
Other	<u>2,545,616</u>	<u>2,231,979</u>
Subtotal - All Other Expenses	<u>2,818,066</u>	<u>2,466,079</u>
 TOTAL EXPENSES	 <u>\$ 9,692,548</u>	 <u>\$ 9,880,196</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2015 increase (decrease) over FY2014:

In FY2015, the unit reallocated funds between compensation and other expense to align more closely with the expected actual results.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

30 Senior Vice Chancellor, Health Sciences

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 6,881,928	\$ 7,132,285
Fringe Benefits	<u>2,241,003</u>	<u>2,187,971</u>
Subtotal - Compensation	<u>9,122,931</u>	<u>9,320,256</u>
 <u>All Other Expenses</u>		
Travel & Business	162,200	162,866
Other	<u>4,914,594</u>	<u>7,282,524</u>
Subtotal - All Other Expenses	<u>5,076,794</u>	<u>7,445,390</u>
 TOTAL EXPENSES	 <u>\$ 14,199,725</u>	 <u>\$ 16,765,646</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>2,740,379</u>	<u>3,013,880</u>
TOTAL REVENUES	<u>\$ 2,740,379</u>	<u>\$ 3,013,880</u>

Comments on FY2015 increase (decrease) over FY2014:

FY2014 other expense budget is net of a transfer of budget funds to RC34, Graduate School of Public Health, on a one-time basis. Additionally, the FY2015 budget includes new funding for academic initiatives.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

31 School of Dental Medicine

Statement of Expenses:	Budget 2014	Budget 2015
<u>Compensation Expense</u>		
Salaries	\$ 15,583,779	\$ 17,026,396
Fringe Benefits	5,573,684	5,903,005
Subtotal - Compensation	21,157,463	22,929,401
 <u>All Other Expenses</u>		
Travel & Business	164,302	122,500
Other	4,830,201	4,520,390
Subtotal - All Other Expenses	4,994,503	4,642,890
 TOTAL EXPENSES	 \$ 26,151,966	 \$ 27,572,291

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 6,419,225	\$ 7,526,331
Other revenue	-	-
TOTAL REVENUES	\$ 6,419,225	\$ 7,526,331

Comments on FY2015 increase (decrease) over FY2014:

The increase in non-auxiliary revenue and total expenses is due to alignment of the Dental Clinic budget to be closer to historical actuals.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

32 School of Nursing

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 11,129,554	\$ 11,071,634
Fringe Benefits	<u>4,140,210</u>	<u>4,014,090</u>
Subtotal - Compensation	<u>15,269,764</u>	<u>15,085,724</u>
<u>All Other Expenses</u>		
Travel & Business	385,046	392,904
Other	<u>204,115</u>	<u>(403,881)</u>
Subtotal - All Other Expenses	<u>589,161</u>	<u>(10,977)</u>
 TOTAL EXPENSES	 <u>\$ 15,858,925</u>	 <u>\$ 15,074,747</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 155,500	\$ 60,500
Other revenue	<u>8,000</u>	<u>10,900</u>
TOTAL REVENUES	<u>\$ 163,500</u>	<u>\$ 71,400</u>

Comments on FY2015 increase (decrease) over FY2014:

Portions of the FY2015 budget will be funded from RC83, General University, once actual revenues and expenses are known.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

33 School of Pharmacy

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 5,773,606	\$ 6,101,923
Fringe Benefits	<u>2,173,737</u>	<u>2,251,489</u>
Subtotal - Compensation	<u>7,947,343</u>	<u>8,353,412</u>
<u>All Other Expenses</u>		
Travel & Business	55,760	48,449
Other	<u>91,371</u>	<u>110,492</u>
Subtotal - All Other Expenses	<u>147,131</u>	<u>158,941</u>
 TOTAL EXPENSES	 <u>\$ 8,094,474</u>	 <u>\$ 8,512,353</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 5,000	\$ 4,500
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 5,000</u>	<u>\$ 4,500</u>

Comments on FY2015 increase (decrease) over FY2014:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

34 Graduate School of Public Health

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 7,520,188	\$ 6,598,570
Fringe Benefits	<u>2,965,375</u>	<u>2,485,012</u>
Subtotal - Compensation	<u>10,485,563</u>	<u>9,083,582</u>
<u>All Other Expenses</u>		
Travel & Business	127,574	10,146
Other	<u>3,832,936</u>	<u>3,780,491</u>
Subtotal - All Other Expenses	<u>3,960,510</u>	<u>3,790,637</u>
 TOTAL EXPENSES	 <u>\$ 14,446,073</u>	 <u>\$ 12,874,219</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 34,000	\$ 94,399
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 34,000</u>	<u>\$ 94,399</u>

Comments on FY2015 increase (decrease) over FY2014:

Portions of the FY2015 budget will be funded from RC 30, Senior Vice Chancellor, Health Sciences, as actual expenses are incurred.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

39 School of Health & Rehabilitation Sciences

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 6,145,405	\$ 6,659,610
Fringe Benefits	<u>2,172,198</u>	<u>2,317,093</u>
Subtotal - Compensation	<u>8,317,603</u>	<u>8,976,703</u>
 <u>All Other Expenses</u>		
Travel & Business	11,500	49,216
Other	<u>1,594,342</u>	<u>1,777,633</u>
Subtotal - All Other Expenses	<u>1,605,842</u>	<u>1,826,849</u>
 TOTAL EXPENSES	 <u>\$ 9,923,445</u>	 <u>\$ 10,803,552</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 186,890	\$ 201,457
Other revenue	<u>5,300</u>	<u>5,300</u>
TOTAL REVENUES	<u>\$ 192,190</u>	<u>\$ 206,757</u>

Comments on FY2015 increase (decrease) over FY2014:

Increases in the FY2015 budget are due primarily to augmentations for tuition-based incentives.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

35 School of Medicine

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 53,708,685	\$ 52,161,936
Fringe Benefits	<u>15,303,460</u>	<u>14,436,379</u>
Subtotal - Compensation	<u>69,012,145</u>	<u>66,598,315</u>
 <u>All Other Expenses</u>		
Travel & Business	1,936,865	2,011,236
Other	<u>81,347,171</u>	<u>83,470,509</u>
Subtotal - All Other Expenses	<u>83,284,036</u>	<u>85,481,745</u>
 TOTAL EXPENSES	 <u>\$ 152,296,181</u>	 <u>\$ 152,080,060</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,445,777	\$ 1,309,872
Other revenue	<u>107,310,919</u>	<u>106,155,146</u>
TOTAL REVENUES	<u>\$ 108,756,696</u>	<u>\$ 107,465,018</u>

Comments on FY2015 increase (decrease) over FY2014:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

55 University of Pittsburgh Cancer Institute

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 13,749,001	\$ 14,472,002
Fringe Benefits	4,726,721	4,725,759
Subtotal - Compensation	<u>18,475,722</u>	<u>19,197,761</u>
<u>All Other Expenses</u>		
Travel & Business	-	-
Other	11,154,278	8,090,239
Subtotal - All Other Expenses	<u>11,154,278</u>	<u>8,090,239</u>
 TOTAL EXPENSES	 <u>\$ 29,630,000</u>	 <u>\$ 27,288,000</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	29,630,000	27,288,000
TOTAL REVENUES	<u>\$ 29,630,000</u>	<u>\$ 27,288,000</u>

Comments on FY2015 increase (decrease) over FY2014:

The decreases in FY2015 Other revenue and Other expense are due primarily to expected decreases in indirect cost recovery on grants and contracts, and increased incoming transfers from restricted funds (credit to Other expense) to offset decreased revenue.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

85 School of Medicine Division Administration

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 20,385,169	\$ 20,577,510
Fringe Benefits	<u>7,891,209</u>	<u>7,366,524</u>
Subtotal - Compensation	<u>28,276,378</u>	<u>27,944,034</u>
<u>All Other Expenses</u>		
Travel & Business	503,304	767,177
Other	<u>(14,285,477)</u>	<u>(14,638,218)</u>
Subtotal - All Other Expenses	<u>(13,782,173)</u>	<u>(13,871,041)</u>
 TOTAL EXPENSES	 <u>\$ 14,494,205</u>	 <u>\$ 14,072,993</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 564,000	\$ 397,000
Other revenue	<u>13,930,205</u>	<u>13,675,993</u>
TOTAL REVENUES	<u>\$ 14,494,205</u>	<u>\$ 14,072,993</u>

Comments on FY2015 increase (decrease) over FY2014:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

90 Western Psychiatric Institute and Clinic

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,239,000	\$ 9,307,000
Fringe Benefits	<u>2,567,966</u>	<u>2,500,394</u>
Subtotal - Compensation	<u>10,806,966</u>	<u>11,807,394</u>
<u>All Other Expenses</u>		
Travel & Business	-	-
Other	<u>16,330,146</u>	<u>14,270,753</u>
Subtotal - All Other Expenses	<u>16,330,146</u>	<u>14,270,753</u>
 TOTAL EXPENSES	 <u>\$ 27,137,112</u>	 <u>\$ 26,078,147</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>21,773,000</u>	<u>20,891,000</u>
TOTAL REVENUES	<u>\$ 21,773,000</u>	<u>\$ 20,891,000</u>

Comments on FY2015 increase (decrease) over FY2014:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

83 General University

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ (20,493)	\$ 743,067
Fringe Benefits	(27,362,304)	(20,179,343)
Subtotal - Compensation	<u>(27,382,797)</u>	<u>(19,436,276)</u>
<u>All Other Expenses</u>		
Travel & Business	\$ -	\$ -
Other	129,036,075	142,962,715
Subtotal - All Other Expenses	<u>129,036,075</u>	<u>142,962,715</u>
 TOTAL EXPENSES	 <u>\$ 101,653,278</u>	 <u>\$ 123,526,439</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	79,227,000	80,839,800
TOTAL REVENUES	<u>\$ 79,227,000</u>	<u>\$ 80,839,800</u>

Comments on FY2015 increase (decrease) over FY2014:

RC83, General University, contains all the educational and general activities of the University that are not attributable to any other RC on a direct basis. This RC also includes funds for centrally budgeted programs. Funds for those programs will be transferred to the appropriate responsibility centers as actual expenses are incurred. A separate analysis detailing the major components of both expenses and revenues is available.

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Statement of Expenses and Revenues - Educational & General
Budget FY 2014 vs Budget FY 2015

TOTAL EDUCATIONAL AND GENERAL

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 536,065,202	\$ 546,769,058
Fringe Benefits	<u>168,066,476</u>	<u>170,117,807</u>
Subtotal - Compensation	<u>704,131,678</u>	<u>716,886,865</u>
<u>All Other Expenses</u>		
Travel & Business	\$ 28,299,720	\$ 27,106,953
Other	<u>473,147,866</u>	<u>486,271,278</u>
Subtotal - All Other Expenses	<u>501,447,586</u>	<u>513,378,231</u>
 TOTAL EXPENSES	 <u>\$ 1,205,579,264</u>	 <u>\$ 1,230,265,096</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 24,906,991	\$ 23,457,460
Other revenue	<u>310,301,103</u>	<u>312,579,483</u>
TOTAL REVENUES	<u>\$ 335,208,094</u>	<u>\$ 336,036,943</u>

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2014 vs Actual FY 2013

01 Chancellor

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 13,111,246	\$ 17,889,928
Fringe Benefits	<u>4,794,709</u>	<u>6,376,016</u>
Subtotal - Compensation	<u>17,905,955</u>	<u>24,265,944</u>
<u>All Other Expenses</u>		
Travel & Business	780,810	929,675
Other	<u>1,542,658</u>	<u>(3,548,341)</u>
Subtotal - All Other Expenses	<u>2,323,468</u>	<u>(2,618,666)</u>
 TOTAL EXPENSES	 <u>\$ 20,229,423</u>	 <u>\$ 21,647,278</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
36.6%	35.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>4,406,473</u>	<u>5,358,694</u>
TOTAL REVENUES	<u>\$ 4,406,473</u>	<u>\$ 5,358,694</u>

Comments on FY2014 increase (decrease) over FY2013:

The revenue and expense decreases relate to a reporting change during FY2014. Through June 30, 2013, the Research Conduct and Compliance Office (RCCO), was reported under RC01, Chancellor. As of July 1, 2013, RCCO is reported as its own RC, RC03.

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2014 vs Actual FY 2013

02 Secretary of the Board of Trustees

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 902,427	\$ 863,168
Fringe Benefits	<u>357,386</u>	<u>331,033</u>
Subtotal - Compensation	<u>1,259,813</u>	<u>1,194,201</u>
<u>All Other Expenses</u>		
Travel & Business	417,603	326,634
Other	<u>812,491</u>	<u>457,196</u>
Subtotal - All Other Expenses	<u>1,230,094</u>	<u>783,830</u>
TOTAL EXPENSES	<u><u>\$ 2,489,907</u></u>	<u><u>\$ 1,978,031</u></u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
39.6%	38.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Comments on FY2014 increase (decrease) over FY2013:

Chancellor search costs contributed to higher expenses in FY2014.

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Statement of Expenses and Revenues - Educational & General
Actual FY 2014 vs Actual FY 2013

03 Research Conduct and Compliance

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,761,912	\$ -
Fringe Benefits	<u>1,898,007</u>	<u>-</u>
Subtotal - Compensation	<u>6,659,919</u>	<u>-</u>
<u>All Other Expenses</u>		
Travel & Business	125,145	-
Other	<u>(4,689,287)</u>	<u>-</u>
Subtotal - All Other Expenses	<u>(4,564,142)</u>	<u>-</u>
 TOTAL EXPENSES	 <u>\$ 2,095,777</u>	 <u>\$ -</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	39.9%	n/a

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>1,176,947</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 1,176,947</u>	<u>\$ -</u>

Comments on FY2014 increase (decrease) over FY2013:

Through June 30, 2013, the Research Conduct and Compliance Office (RCCO) was reported under RC01, Chancellor. As of July 1, 2013, RCCO is reported as its own RC, RC03.

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Statement of Expenses and Revenues - Educational & General
Actual FY 2014 vs Actual FY 2013

54 General Counsel

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,838,760	\$ 2,138,254
Fringe Benefits	<u>1,077,350</u>	<u>836,755</u>
Subtotal - Compensation	<u>3,916,110</u>	<u>2,975,009</u>
<u>All Other Expenses</u>		
Travel & Business	43,810	22,909
Other	<u>1,484,566</u>	<u>820,289</u>
Subtotal - All Other Expenses	<u>1,528,376</u>	<u>843,198</u>
 TOTAL EXPENSES	 <u>\$ 5,444,486</u>	 <u>\$ 3,818,207</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
38.0%	39.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2014 increase (decrease) over FY2013:

Certain compensation costs, which were previously charged to RC01, Chancellor, were transferred to this RC for FY2014. Additionally, the Other expense increase is due to decreased incoming transfers from restricted funds in FY2014.

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Statement of Expenses and Revenues - Educational & General
Actual FY 2014 vs Actual FY 2013

56 Vice Chancellor, Institutional Advancement

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 7,894,606	\$ 7,474,894
Fringe Benefits	<u>3,068,743</u>	<u>2,802,649</u>
Subtotal - Compensation	<u>10,963,349</u>	<u>10,277,543</u>
 <u>All Other Expenses</u>		
Travel & Business	546,015	397,552
Other	<u>1,790,666</u>	<u>502,101</u>
Subtotal - All Other Expenses	<u>2,336,681</u>	<u>899,653</u>
 TOTAL EXPENSES	 <u>\$ 13,300,030</u>	 <u>\$ 11,177,196</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
38.9%	37.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>426,593</u>	<u>349,475</u>
TOTAL REVENUES	<u>\$ 426,593</u>	<u>\$ 349,475</u>

Comments on FY2014 increase (decrease) over FY2013:

Augmentations were provided in the FY2014 budget to fund new development initiatives. Additionally, a portion of the increased Other costs represents increased transfers to restricted funds.

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Statement of Expenses and Revenues - Educational & General
Actual FY 2014 vs Actual FY 2013

80 Athletics

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 17,464,030	\$ 16,755,479
Fringe Benefits	<u>6,717,008</u>	<u>6,430,009</u>
Subtotal - Compensation	<u>24,181,038</u>	<u>23,185,488</u>
 <u>All Other Expenses</u>		
Travel & Business	7,922,724	7,425,763
Other	<u>24,919,893</u>	<u>19,393,255</u>
Subtotal - All Other Expenses	<u>32,842,617</u>	<u>26,819,018</u>
 TOTAL EXPENSES	 <u>\$ 57,023,655</u>	 <u>\$ 50,004,506</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
38.5%	38.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>49,234,695</u>	<u>37,809,475</u>
TOTAL REVENUES	<u>\$ 49,234,695</u>	<u>\$ 37,809,475</u>

Comments on FY2014 increase (decrease) over FY2013:

Revenues and expenses increased in FY2014 related to the athletics program moving to the Atlantic Coast Conference (ACC).

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Statement of Expenses and Revenues - Educational & General
Actual FY 2014 vs Actual FY 2013

87 Chief Financial Officer

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,182,368	\$ 15,161,425
Fringe Benefits	<u>5,988,649</u>	<u>5,697,797</u>
Subtotal - Compensation	<u>21,171,017</u>	<u>20,859,222</u>
 <u>All Other Expenses</u>		
Travel & Business	265,990	258,837
Other	<u>(3,741,430)</u>	<u>(4,020,113)</u>
Subtotal - All Other Expenses	<u>(3,475,440)</u>	<u>(3,761,276)</u>
 TOTAL EXPENSES	 <u>\$ 17,695,577</u>	 <u>\$ 17,097,946</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	39.4%	37.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>3,170</u>	<u>3,636</u>
TOTAL REVENUES	<u>\$ 3,170</u>	<u>\$ 3,636</u>

Comments on FY2014 increase (decrease) over FY2013:

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Statement of Expenses and Revenues - Educational & General
Actual FY 2014 vs Actual FY 2013

67 Facilities Management

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 22,176,512	\$ 21,522,227
Fringe Benefits	<u>8,730,534</u>	<u>8,419,842</u>
Subtotal - Compensation	<u>30,907,046</u>	<u>29,942,069</u>
 <u>All Other Expenses</u>		
Travel & Business	240,213	231,800
Other	<u>19,643,104</u>	<u>18,549,373</u>
Subtotal - All Other Expenses	<u>19,883,317</u>	<u>18,781,173</u>
 TOTAL EXPENSES	 <u>\$ 50,790,363</u>	 <u>\$ 48,723,242</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	39.4%	39.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>250</u>	<u>250</u>
TOTAL REVENUES	<u>\$ 250</u>	<u>\$ 250</u>

Comments on FY2014 increase (decrease) over FY2013:

Increased utility costs contributed to higher expenses in FY2014.

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86 Executive Vice Chancellor

Statement of Expenses:	Actual 2014	Actual 2013
<u>Compensation Expense</u>		
Salaries	\$ 2,299,868	\$ 2,116,378
Fringe Benefits	769,939	661,240
Subtotal - Compensation	3,069,807	2,777,618
 <u>All Other Expenses</u>		
Travel & Business	143,237	117,824
Other	4,154,242	4,495,032
Subtotal - All Other Expenses	4,297,479	4,612,856
 TOTAL EXPENSES	 \$ 7,367,286	 \$ 7,390,474

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2014	Actual 2013
33.5%	31.2%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	749	-
TOTAL REVENUES	\$ 749	\$ -

Comments on FY2014 increase (decrease) over FY2013:

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89 Associate Vice Chancellor, Human Resources

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,560,545	\$ 2,415,248
Fringe Benefits	<u>986,759</u>	<u>900,325</u>
Subtotal - Compensation	<u>3,547,304</u>	<u>3,315,573</u>
 <u>All Other Expenses</u>		
Travel & Business	54,003	42,459
Other	<u>70,253</u>	<u>148,020</u>
Subtotal - All Other Expenses	<u>124,256</u>	<u>190,479</u>
 TOTAL EXPENSES	 <u>\$ 3,671,560</u>	 <u>\$ 3,506,052</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
38.5%	37.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>952</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 952</u>	<u>\$ -</u>

Comments on FY2014 increase (decrease) over FY2013:

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91 University of Pittsburgh Applied Research Center

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ -	\$ -
Fringe Benefits	-	-
Subtotal - Compensation	<u>-</u>	<u>-</u>
<u>All Other Expenses</u>		
Travel & Business	3,169	475
Other	6,568,442	6,656,708
Subtotal - All Other Expenses	<u>6,571,611</u>	<u>6,657,183</u>
 TOTAL EXPENSES	 <u>\$ 6,571,611</u>	 <u>\$ 6,657,183</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	n/a	n/a

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 6,571,610	\$ 6,657,184
Other revenue	-	-
TOTAL REVENUES	<u>\$ 6,571,610</u>	<u>\$ 6,657,184</u>

Comments on FY2014 increase (decrease) over FY2013:

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92 Business Operations

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,334,857	\$ 8,862,898
Fringe Benefits	<u>4,222,466</u>	<u>3,589,461</u>
Subtotal - Compensation	<u>14,557,323</u>	<u>12,452,359</u>
 <u>All Other Expenses</u>		
Travel & Business	538,857	511,740
Other	<u>7,368,208</u>	<u>6,220,438</u>
Subtotal - All Other Expenses	<u>7,907,065</u>	<u>6,732,178</u>
 TOTAL EXPENSES	 <u>\$ 22,464,388</u>	 <u>\$ 19,184,537</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
40.9%	40.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,070,505	\$ 1,014,060
Other revenue	<u>2,155,802</u>	<u>16,825</u>
TOTAL REVENUES	<u>\$ 3,226,307</u>	<u>\$ 1,030,885</u>

Comments on FY2014 increase (decrease) over FY2013:

The increase in Compensation, Other expense, and Other revenue represents increased security and public safety costs and revenue associated with a new agreement with UPMC, which provides armed police aid, support, and assistance to certain UPMC facilities.

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05 Student Affairs

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 5,963,543	\$ 5,474,560
Fringe Benefits	<u>2,153,147</u>	<u>1,970,013</u>
Subtotal - Compensation	<u>8,116,690</u>	<u>7,444,573</u>
<u>All Other Expenses</u>		
Travel & Business	853,091	534,587
Other	<u>3,033,244</u>	<u>3,193,780</u>
Subtotal - All Other Expenses	<u>3,886,335</u>	<u>3,728,367</u>
 TOTAL EXPENSES	 <u>\$ 12,003,025</u>	 <u>\$ 11,172,940</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
36.1%	36.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>18,682</u>	<u>75,802</u>
TOTAL REVENUES	<u>\$ 18,682</u>	<u>\$ 75,802</u>

Comments on FY2014 increase (decrease) over FY2013:

The increase in travel and a portion of the increase in compensation is primarily due to the transfer of the Pitt Arts program from RC10, Provost, to Student Affairs.

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06 Kenneth P. Dietrich School of Arts and Sciences

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 96,078,113	\$ 93,162,841
Fringe Benefits	<u>35,806,129</u>	<u>32,209,256</u>
Subtotal - Compensation	<u>131,884,242</u>	<u>125,372,097</u>
 <u>All Other Expenses</u>		
Travel & Business	3,723,844	3,458,203
Other	<u>39,135,190</u>	<u>39,499,351</u>
Subtotal - All Other Expenses	<u>42,859,034</u>	<u>42,957,554</u>
 TOTAL EXPENSES	 <u>\$ 174,743,276</u>	 <u>\$ 168,329,651</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	37.3%	34.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 4,250	\$ 18,138
Other revenue	<u>156,350</u>	<u>156,121</u>
TOTAL REVENUES	<u>\$ 160,600</u>	<u>\$ 174,259</u>

Comments on FY2014 increase (decrease) over FY2013:

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10 Senior Vice Chancellor and Provost

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 21,449,071	\$ 19,954,948
Fringe Benefits	<u>7,386,409</u>	<u>6,349,540</u>
Subtotal - Compensation	<u>28,835,480</u>	<u>26,304,488</u>
 <u>All Other Expenses</u>		
Travel & Business	1,516,884	1,717,043
Other	<u>73,250,430</u>	<u>69,726,910</u>
Subtotal - All Other Expenses	<u>74,767,314</u>	<u>71,443,953</u>
 TOTAL EXPENSES	 <u>\$ 103,602,794</u>	 <u>\$ 97,748,441</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
34.4%	31.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 990,374	\$ 1,315,342
Other revenue	<u>2,265,477</u>	<u>2,604,155</u>
TOTAL REVENUES	<u>\$ 3,255,851</u>	<u>\$ 3,919,497</u>

Comments on FY2014 increase (decrease) over FY2013:

A significant portion of the increase in Other expense represents increased undergraduate financial aid (supported by increased tuition, refer page 7).

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15 College of General Studies

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 1,689,777	\$ 1,711,716
Fringe Benefits	<u>623,002</u>	<u>582,802</u>
Subtotal - Compensation	<u>2,312,779</u>	<u>2,294,518</u>
 <u>All Other Expenses</u>		
Travel & Business	80,255	69,881
Other	<u>568,318</u>	<u>1,287,439</u>
Subtotal - All Other Expenses	<u>648,573</u>	<u>1,357,320</u>
 TOTAL EXPENSES	 <u>\$ 2,961,352</u>	 <u>\$ 3,651,838</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
36.9%	34.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2014 increase (decrease) over FY2013:

Expenses are down because of decreased enrollment, several personnel vacancies, and reduced transfers to restricted funds in FY2014.

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20 Honors College

Statement of Expenses:	Actual 2014	Actual 2013
<u>Compensation Expense</u>		
Salaries	\$ 758,412	\$ 655,680
Fringe Benefits	281,626	241,816
Subtotal - Compensation	1,040,038	897,496
 <u>All Other Expenses</u>		
Travel & Business	64,267	13,491
Other	129,730	138,203
Subtotal - All Other Expenses	193,997	151,694
 TOTAL EXPENSES	\$ 1,234,035	\$ 1,049,190

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2014	Actual 2013
37.1%	36.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	-	-
TOTAL REVENUES	\$ -	\$ -

Comments on FY2014 increase (decrease) over FY2013:

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21 Katz Graduate School of Business

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 21,727,492	\$ 20,995,791
Fringe Benefits	<u>7,897,282</u>	<u>7,015,108</u>
Subtotal - Compensation	<u>29,624,774</u>	<u>28,010,899</u>
 <u>All Other Expenses</u>		
Travel & Business	1,348,554	1,332,098
Other	<u>4,977,929</u>	<u>5,026,014</u>
Subtotal - All Other Expenses	<u>6,326,483</u>	<u>6,358,112</u>
 TOTAL EXPENSES	 <u>\$ 35,951,257</u>	 <u>\$ 34,369,011</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
36.3%	33.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2014 increase (decrease) over FY2013:

The increase in compensation is primarily due to new faculty positions added in FY2014.

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22 School of Education

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,427,485	\$ 10,048,044
Fringe Benefits	<u>3,684,493</u>	<u>3,350,738</u>
Subtotal - Compensation	<u>14,111,978</u>	<u>13,398,782</u>
 <u>All Other Expenses</u>		
Travel & Business	186,468	210,273
Other	<u>4,675,290</u>	<u>5,182,123</u>
Subtotal - All Other Expenses	<u>4,861,758</u>	<u>5,392,396</u>
 TOTAL EXPENSES	 <u>\$ 18,973,736</u>	 <u>\$ 18,791,178</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	35.3%	33.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 153,201	\$ 272,648
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 153,201</u>	<u>\$ 272,648</u>

Comments on FY2014 increase (decrease) over FY2013:

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23 Swanson School of Engineering

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 24,185,002	\$ 22,769,333
Fringe Benefits	<u>8,565,036</u>	<u>7,471,193</u>
Subtotal - Compensation	<u>32,750,038</u>	<u>30,240,526</u>
 <u>All Other Expenses</u>		
Travel & Business	1,172,458	1,130,193
Other	<u>15,723,793</u>	<u>16,911,818</u>
Subtotal - All Other Expenses	<u>16,896,251</u>	<u>18,042,011</u>
 TOTAL EXPENSES	 <u>\$ 49,646,289</u>	 <u>\$ 48,282,537</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
35.4%	32.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 208,871	\$ 615,705
Other revenue	<u>16,839</u>	<u>3,603</u>
TOTAL REVENUES	<u>\$ 225,710</u>	<u>\$ 619,308</u>

Comments on FY2014 increase (decrease) over FY2013:

The increase in compensation is primarily due to new faculty positions, given increased enrollment experienced. Other expense decreased partially due to increased incoming transfers from restricted accounts (credit to Other expense). In addition, Other expense and revenues decreased due to reduced cost center activity.

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24 School of Law

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 7,050,097	\$ 7,946,822
Fringe Benefits	<u>2,545,959</u>	<u>2,593,290</u>
Subtotal - Compensation	<u>9,596,056</u>	<u>10,540,112</u>
 <u>All Other Expenses</u>		
Travel & Business	386,745	417,117
Other	<u>6,640,068</u>	<u>6,189,898</u>
Subtotal - All Other Expenses	<u>7,026,813</u>	<u>6,607,015</u>
 TOTAL EXPENSES	 <u>\$ 16,622,869</u>	 <u>\$ 17,147,127</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
36.1%	32.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>69,025</u>	<u>4,828</u>
TOTAL REVENUES	<u>\$ 69,025</u>	<u>\$ 4,828</u>

Comments on FY2014 increase (decrease) over FY2013:

Overall expenses decreased, given decreased enrollment.

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25 Graduate School of Public & International Affairs

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 5,146,911	\$ 5,284,404
Fringe Benefits	<u>1,785,521</u>	<u>1,682,429</u>
Subtotal - Compensation	<u>6,932,432</u>	<u>6,966,833</u>
 <u>All Other Expenses</u>		
Travel & Business	460,757	450,653
Other	<u>2,626,602</u>	<u>2,394,349</u>
Subtotal - All Other Expenses	<u>3,087,359</u>	<u>2,845,002</u>
 TOTAL EXPENSES	 <u>\$ 10,019,791</u>	 <u>\$ 9,811,835</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	34.7%	31.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 30,000	\$ 25,000
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 30,000</u>	<u>\$ 25,000</u>

Comments on FY2014 increase (decrease) over FY2013:

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26 School of Social Work

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,768,701	\$ 3,579,386
Fringe Benefits	<u>1,405,695</u>	<u>1,235,708</u>
Subtotal - Compensation	<u>5,174,396</u>	<u>4,815,094</u>
 <u>All Other Expenses</u>		
Travel & Business	190,827	229,801
Other	<u>1,083,094</u>	<u>1,279,697</u>
Subtotal - All Other Expenses	<u>1,273,921</u>	<u>1,509,498</u>
 TOTAL EXPENSES	 <u>\$ 6,448,317</u>	 <u>\$ 6,324,592</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	37.3%	34.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>1,809</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 1,809</u>

Comments on FY2014 increase (decrease) over FY2013:

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41 Johnstown Campus

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,523,806	\$ 15,018,195
Fringe Benefits	<u>5,645,516</u>	<u>5,126,448</u>
Subtotal - Compensation	<u>21,169,322</u>	<u>20,144,643</u>
 <u>All Other Expenses</u>		
Travel & Business	832,235	789,496
Other	<u>5,686,580</u>	<u>5,924,731</u>
Subtotal - All Other Expenses	<u>6,518,815</u>	<u>6,714,227</u>
 TOTAL EXPENSES	 <u>\$ 27,688,137</u>	 <u>\$ 26,858,870</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	36.4%	34.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 305,787	\$ 402,745
Other revenue	<u>168,583</u>	<u>128,910</u>
TOTAL REVENUES	<u>\$ 474,370</u>	<u>\$ 531,655</u>

Comments on FY2014 increase (decrease) over FY2013:

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42 Greensburg Campus

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,368,973	\$ 8,780,000
Fringe Benefits	<u>3,399,562</u>	<u>2,975,160</u>
Subtotal - Compensation	<u>12,768,535</u>	<u>11,755,160</u>
<u>All Other Expenses</u>		
Travel & Business	402,696	367,830
Other	<u>2,383,693</u>	<u>1,911,008</u>
Subtotal - All Other Expenses	<u>2,786,389</u>	<u>2,278,838</u>
 TOTAL EXPENSES	 <u>\$ 15,554,924</u>	 <u>\$ 14,033,998</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	36.3%	33.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,570	\$ 7,966
Other revenue	<u>62,967</u>	<u>55,338</u>
TOTAL REVENUES	<u>\$ 64,537</u>	<u>\$ 63,304</u>

Comments on FY2014 increase (decrease) over FY2013:

The increase in compensation is primarily the result of filling vacant positions in Information Technology, Public Safety, and Academic Affairs. The increase in expenses is primarily due to an increase in transfers to restricted funds (debit to Other expense).

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43 Titusville Campus

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,025,559	\$ 2,924,416
Fringe Benefits	<u>1,142,494</u>	<u>1,045,990</u>
Subtotal - Compensation	<u>4,168,053</u>	<u>3,970,406</u>
 <u>All Other Expenses</u>		
Travel & Business	71,111	61,231
Other	<u>841,315</u>	<u>963,126</u>
Subtotal - All Other Expenses	<u>912,426</u>	<u>1,024,357</u>
 TOTAL EXPENSES	 <u>\$ 5,080,479</u>	 <u>\$ 4,994,763</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	37.8%	35.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 2,153	\$ -
Other revenue	<u>17,906</u>	<u>21,874</u>
TOTAL REVENUES	<u>\$ 20,059</u>	<u>\$ 21,874</u>

Comments on FY2014 increase (decrease) over FY2013:

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44 Bradford Campus

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,604,578	\$ 10,124,570
Fringe Benefits	<u>3,930,337</u>	<u>3,522,248</u>
Subtotal - Compensation	<u>14,534,915</u>	<u>13,646,818</u>
 <u>All Other Expenses</u>		
Travel & Business	758,621	630,184
Other	<u>7,498,430</u>	<u>7,760,818</u>
Subtotal - All Other Expenses	<u>8,257,051</u>	<u>8,391,002</u>
 TOTAL EXPENSES	 <u>\$ 22,791,966</u>	 <u>\$ 22,037,820</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	37.1%	34.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 470,966	\$ 624,429
Other revenue	<u>52,364</u>	<u>53,386</u>
TOTAL REVENUES	<u>\$ 523,330</u>	<u>\$ 677,815</u>

Comments on FY2014 increase (decrease) over FY2013:

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51 University Center for International Studies

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,143,640	\$ 2,075,997
Fringe Benefits	960,119	894,828
Subtotal - Compensation	<u>3,103,759</u>	<u>2,970,825</u>
<u>All Other Expenses</u>		
Travel & Business	350,605	302,300
Other	1,919,700	2,012,615
Subtotal - All Other Expenses	<u>2,270,305</u>	<u>2,314,915</u>
 TOTAL EXPENSES	 <u>\$ 5,374,064</u>	 <u>\$ 5,285,740</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	44.8%	43.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 69,425	\$ 57,500
Other revenue	77,343	63,810
TOTAL REVENUES	<u>\$ 146,768</u>	<u>\$ 121,310</u>

Comments on FY2014 increase (decrease) over FY2013:

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57 Education-University Service Programs

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 560,790	\$ 533,023
Fringe Benefits	<u>191,414</u>	<u>182,565</u>
Subtotal - Compensation	<u>752,204</u>	<u>715,588</u>
 <u>All Other Expenses</u>		
Travel & Business	7,174	5,289
Other	<u>38,020</u>	<u>34,300</u>
Subtotal - All Other Expenses	<u>45,194</u>	<u>39,589</u>
 TOTAL EXPENSES	 <u>\$ 797,398</u>	 <u>\$ 755,177</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	34.1%	34.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2014 increase (decrease) over FY2013:

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60 Libraries

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,892,996	\$ 8,683,288
Fringe Benefits	<u>3,176,374</u>	<u>2,925,040</u>
Subtotal - Compensation	<u>12,069,370</u>	<u>11,608,328</u>
 <u>All Other Expenses</u>		
Travel & Business	378,738	277,052
Other	<u>12,174,036</u>	<u>12,008,352</u>
Subtotal - All Other Expenses	<u>12,552,774</u>	<u>12,285,404</u>
 TOTAL EXPENSES	 <u>\$ 24,622,144</u>	 <u>\$ 23,893,732</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	35.7%	33.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 33,678	\$ 38,079
Other revenue	<u>92,794</u>	<u>120,121</u>
TOTAL REVENUES	<u>\$ 126,472</u>	<u>\$ 158,200</u>

Comments on FY2014 increase (decrease) over FY2013:

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61 Computing Services & Systems Development

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,639,283	\$ 14,756,013
Fringe Benefits	<u>6,243,463</u>	<u>5,932,389</u>
Subtotal - Compensation	<u>21,882,746</u>	<u>20,688,402</u>
 <u>All Other Expenses</u>		
Travel & Business	125,977	171,494
Other	<u>4,376,248</u>	<u>6,675,084</u>
Subtotal - All Other Expenses	<u>4,502,225</u>	<u>6,846,578</u>
 TOTAL EXPENSES	 <u>\$ 26,384,971</u>	 <u>\$ 27,534,980</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	39.9%	40.2%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 117,228	\$ 233,283
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 117,228</u>	<u>\$ 233,283</u>

Comments on FY2014 increase (decrease) over FY2013:

The increase in compensation relates to the filling of vacancies and new positions in the Project Management Office, Security, Business Intelligence, and CSSD Development Services departments. The decrease in Other expense is primarily due to a change in methodology for recording prepaid agreements; the process now includes agreements with annual renewals, which were previously excluded from the prepaid process.

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78 Learning Research & Development Center

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 5,066,612	\$ 4,452,405
Fringe Benefits	<u>1,912,899</u>	<u>1,589,990</u>
Subtotal - Compensation	<u>6,979,511</u>	<u>6,042,395</u>
 <u>All Other Expenses</u>		
Travel & Business	881,913	741,370
Other	<u>1,653,922</u>	<u>215,850</u>
Subtotal - All Other Expenses	<u>2,535,835</u>	<u>957,220</u>
 TOTAL EXPENSES	 <u>\$ 9,515,346</u>	 <u>\$ 6,999,615</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
37.8%	35.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 5,095,353	\$ 3,059,917
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 5,095,353</u>	<u>\$ 3,059,917</u>

Comments on FY2014 increase (decrease) over FY2013:

The increase in revenues primarily relates to a one-year contract with the Tennessee Department of Education in the Institute For Learning Service Center. The increase in expenses is a result of this new contract, as well as decreased incoming transfers from restricted funds (credit to Other expense).

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81 University Center for Social & Urban Research

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 760,596	\$ 812,426
Fringe Benefits	<u>275,504</u>	<u>295,172</u>
Subtotal - Compensation	<u>1,036,100</u>	<u>1,107,598</u>
<u>All Other Expenses</u>		
Travel & Business	19,097	20,149
Other	<u>114,503</u>	<u>28,072</u>
Subtotal - All Other Expenses	<u>133,600</u>	<u>48,221</u>
 TOTAL EXPENSES	 <u>\$ 1,169,700</u>	 <u>\$ 1,155,819</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	36.2%	36.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 50,871	\$ 94,286
Other revenue	<u>6,001</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 56,872</u>	<u>\$ 94,286</u>

Comments on FY2014 increase (decrease) over FY2013:

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94 School of Information Sciences

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 5,169,173	\$ 4,714,894
Fringe Benefits	<u>1,988,203</u>	<u>1,712,032</u>
Subtotal - Compensation	<u>7,157,376</u>	<u>6,426,926</u>
 <u>All Other Expenses</u>		
Travel & Business	237,571	237,486
Other	<u>2,309,544</u>	<u>3,361,112</u>
Subtotal - All Other Expenses	<u>2,547,115</u>	<u>3,598,598</u>
 TOTAL EXPENSES	 <u>\$ 9,704,491</u>	 <u>\$ 10,025,524</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
38.5%	36.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>

Comments on FY2014 increase (decrease) over FY2013:

The decrease in total expenses is a result of decreased enrollments and decreased transfers to restricted funds (debit to Other expense).

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30 Senior Vice Chancellor, Health Sciences

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 6,470,334	\$ 6,251,405
Fringe Benefits	<u>2,097,974</u>	<u>1,803,370</u>
Subtotal - Compensation	<u>8,568,308</u>	<u>8,054,775</u>
 <u>All Other Expenses</u>		
Travel & Business	234,809	277,697
Other	<u>5,530,079</u>	<u>3,023,284</u>
Subtotal - All Other Expenses	<u>5,764,888</u>	<u>3,300,981</u>
 TOTAL EXPENSES	 <u>\$ 14,333,196</u>	 <u>\$ 11,355,756</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
32.4%	28.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>2,873,850</u>	<u>2,638,696</u>
TOTAL REVENUES	<u>\$ 2,873,850</u>	<u>\$ 2,638,696</u>

Comments on FY2014 increase (decrease) over FY2013:

Other expense increased in FY2014 due to increased transfers to restricted funds.

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31 School of Dental Medicine

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,756,761	\$ 14,854,502
Fringe Benefits	<u>5,596,423</u>	<u>4,940,567</u>
Subtotal - Compensation	<u>21,353,184</u>	<u>19,795,069</u>
 <u>All Other Expenses</u>		
Travel & Business	157,542	198,396
Other	<u>6,682,999</u>	<u>7,701,994</u>
Subtotal - All Other Expenses	<u>6,840,541</u>	<u>7,900,390</u>
 TOTAL EXPENSES	 <u>\$ 28,193,725</u>	 <u>\$ 27,695,459</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	35.5%	33.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 8,482,217	\$ 8,619,574
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 8,482,217</u>	<u>\$ 8,619,574</u>

Comments on FY2014 increase (decrease) over FY2013:

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32 School of Nursing

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,326,851	\$ 9,247,755
Fringe Benefits	<u>3,803,717</u>	<u>3,196,189</u>
Subtotal - Compensation	<u>14,130,568</u>	<u>12,443,944</u>
 <u>All Other Expenses</u>		
Travel & Business	356,306	210,435
Other	<u>1,766,821</u>	<u>655,993</u>
Subtotal - All Other Expenses	<u>2,123,127</u>	<u>866,428</u>
 TOTAL EXPENSES	 <u>\$ 16,253,695</u>	 <u>\$ 13,310,372</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	36.8%	34.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 151,339	\$ 156,625
Other revenue	<u>15,725</u>	<u>36,753</u>
TOTAL REVENUES	<u>\$ 167,064</u>	<u>\$ 193,378</u>

Comments on FY2014 increase (decrease) over FY2013:

FY2014 Compensation includes four new faculty members. The increase in Other expense is due primarily to a FY2014 budget augmentation for tuition-based incentives that had previously been provided as year-end incoming transfers (credit to Other expense).

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33 School of Pharmacy

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 5,416,122	\$ 4,949,320
Fringe Benefits	<u>2,035,357</u>	<u>1,736,822</u>
Subtotal - Compensation	<u>7,451,479</u>	<u>6,686,142</u>
 <u>All Other Expenses</u>		
Travel & Business	225,253	249,165
Other	<u>725,383</u>	<u>920,854</u>
Subtotal - All Other Expenses	<u>950,636</u>	<u>1,170,019</u>
 TOTAL EXPENSES	 <u>\$ 8,402,115</u>	 <u>\$ 7,856,161</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	37.6%	35.1%

Statement of Revenues, excluding tuition, fees and appropriation		
Non-auxiliary revenue	\$ 7,729	\$ 19,277
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 7,729</u>	<u>\$ 19,277</u>

Comments on FY2014 increase (decrease) over FY2013:

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34 Graduate School of Public Health

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 6,015,739	\$ 7,244,176
Fringe Benefits	<u>2,307,511</u>	<u>2,678,879</u>
Subtotal - Compensation	<u>8,323,250</u>	<u>9,923,055</u>
 <u>All Other Expenses</u>		
Travel & Business	319,422	222,587
Other	<u>5,051,621</u>	<u>4,002,805</u>
Subtotal - All Other Expenses	<u>5,371,043</u>	<u>4,225,392</u>
 TOTAL EXPENSES	 <u>\$ 13,694,293</u>	 <u>\$ 14,148,447</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	38.4%	37.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 36,587	\$ 57,643
Other revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 36,587</u>	<u>\$ 57,643</u>

Comments on FY2014 increase (decrease) over FY2013:

Compensation that had been charged directly to operating funds in FY2013 was charged to restricted funds in FY2014. The increase in Other expense includes increased transfers to restricted funds (debit to expense) related that compensation. Offsetting a portion of that increase and causing the overall decrease in expenses is a decrease in financial aid (associated with decreased tuition, refer to page 7).

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39 School of Health & Rehabilitation Sciences

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,082,596	\$ 9,399,203
Fringe Benefits	<u>3,536,403</u>	<u>3,069,089</u>
Subtotal - Compensation	<u>13,618,999</u>	<u>12,468,292</u>
 <u>All Other Expenses</u>		
Travel & Business	240,155	230,654
Other	<u>(4,051,508)</u>	<u>(4,078,919)</u>
Subtotal - All Other Expenses	<u>(3,811,353)</u>	<u>(3,848,265)</u>
 TOTAL EXPENSES	 <u>\$ 9,807,646</u>	 <u>\$ 8,620,027</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	35.1%	32.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 197	\$ 2,850
Other revenue	<u>96,495</u>	<u>70,877</u>
TOTAL REVENUES	<u>\$ 96,692</u>	<u>\$ 73,727</u>

Comments on FY2014 increase (decrease) over FY2013:

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35 School of Medicine

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 52,773,891	\$ 51,271,592
Fringe Benefits	<u>14,792,758</u>	<u>13,836,047</u>
Subtotal - Compensation	<u>67,566,649</u>	<u>65,107,639</u>
 <u>All Other Expenses</u>		
Travel & Business	1,968,639	1,879,356
Other	<u>83,604,823</u>	<u>86,436,787</u>
Subtotal - All Other Expenses	<u>85,573,462</u>	<u>88,316,143</u>
 TOTAL EXPENSES	 <u>\$ 153,140,111</u>	 <u>\$ 153,423,782</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	28.0%	27.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,046,916	\$ 1,016,865
Other revenue	<u>107,921,443</u>	<u>112,052,902</u>
TOTAL REVENUES	<u>\$ 108,968,359</u>	<u>\$ 113,069,767</u>

Comments on FY2014 increase (decrease) over FY2013:

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55 University of Pittsburgh Cancer Institute

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,418,846	\$ 13,855,047
Fringe Benefits	<u>3,999,170</u>	<u>3,447,530</u>
Subtotal - Compensation	<u>19,418,016</u>	<u>17,302,577</u>
<u>All Other Expenses</u>		
Travel & Business	379,325	334,845
Other	<u>7,217,885</u>	<u>9,165,359</u>
Subtotal - All Other Expenses	<u>7,597,210</u>	<u>9,500,204</u>
 TOTAL EXPENSES	 <u>\$ 27,015,226</u>	 <u>\$ 26,802,781</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
25.9%	24.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>27,015,227</u>	<u>26,802,783</u>
TOTAL REVENUES	<u>\$ 27,015,227</u>	<u>\$ 26,802,783</u>

Comments on FY2014 increase (decrease) over FY2013:

The increase in Compensation is due primarily to shifting of salaries from sponsored research to operating accounts. The decrease in Other expense is due to increased incoming transfers from restricted funds (credit to Other expense).

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85 School of Medicine Division Administration

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 19,074,881	\$ 17,829,220
Fringe Benefits	<u>7,332,370</u>	<u>6,726,819</u>
Subtotal - Compensation	<u>26,407,251</u>	<u>24,556,039</u>
 <u>All Other Expenses</u>		
Travel & Business	657,089	704,276
Other	<u>(11,904,495)</u>	<u>(9,718,525)</u>
Subtotal - All Other Expenses	<u>(11,247,406)</u>	<u>(9,014,249)</u>
 TOTAL EXPENSES	 <u>\$ 15,159,845</u>	 <u>\$ 15,541,790</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	38.4%	37.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 509,432	\$ 697,513
Other revenue	<u>14,650,412</u>	<u>14,844,278</u>
TOTAL REVENUES	<u>\$ 15,159,844</u>	<u>\$ 15,541,791</u>

Comments on FY2014 increase (decrease) over FY2013:

A portion of the increase in Compensation and the decrease in Other expense is due to increased cost-recovered (credit to Other expense) activity.

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90 Western Psychiatric Institute and Clinic

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,924,201	\$ 8,954,052
Fringe Benefits	<u>2,887,911</u>	<u>2,868,671</u>
Subtotal - Compensation	<u>12,812,112</u>	<u>11,822,723</u>
 <u>All Other Expenses</u>		
Travel & Business	297,210	270,076
Other	<u>13,456,564</u>	<u>15,515,765</u>
Subtotal - All Other Expenses	<u>13,753,774</u>	<u>15,785,841</u>
 TOTAL EXPENSES	 <u>\$ 26,565,886</u>	 <u>\$ 27,608,564</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2014</u>	<u>Actual 2013</u>
	29.1%	32.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>21,313,360</u>	<u>21,675,396</u>
TOTAL REVENUES	<u>\$ 21,313,360</u>	<u>\$ 21,675,396</u>

Comments on FY2014 increase (decrease) over FY2013:

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Actual FY 2014 vs Actual FY 2013

83 General University

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 201,928	\$ 9,833,121
Fringe Benefits	<u>(39,961,510)</u>	<u>(14,231,156)</u>
Subtotal - Compensation	<u>(39,759,582)</u>	<u>(4,398,035)</u>
<u>All Other Expenses</u>		
Travel & Business	\$ -	\$ -
Other	<u>151,469,768</u>	<u>129,097,722</u>
Subtotal - All Other Expenses	<u>151,469,768</u>	<u>129,097,722</u>
 TOTAL EXPENSES	 <u>\$ 111,710,186</u>	 <u>\$ 124,699,687</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
n/a	n/a

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>81,460,907</u>	<u>83,450,428</u>
TOTAL REVENUES	<u>\$ 81,460,907</u>	<u>\$ 83,450,428</u>

Comments on FY2014 increase (decrease) over FY2013:

RC83, General University, contains all the educational and general activities of the University that are not attributable to any other responsibility center on a direct basis. A separate analysis detailing the major components of both expenses and revenues is available.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2014 vs Actual FY 2013

TOTAL EDUCATIONAL AND GENERAL

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 525,989,891	\$ 513,348,044
Fringe Benefits	<u>148,039,818</u>	<u>157,021,709</u>
Subtotal - Compensation	<u>674,029,709</u>	<u>670,369,753</u>
 <u>All Other Expenses</u>		
Travel & Business	\$ 29,967,214	\$ 28,010,376
Other	<u>510,313,425</u>	<u>484,121,727</u>
Subtotal - All Other Expenses	<u>540,280,639</u>	<u>512,132,103</u>
 TOTAL EXPENSES	 <u>\$ 1,214,310,348</u>	 <u>\$ 1,182,501,856</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 25,410,259	\$ 25,006,629
Other revenue	<u>315,757,381</u>	<u>308,400,225</u>
TOTAL REVENUES	<u>\$ 341,167,640</u>	<u>\$ 333,406,854</u>

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report

Section 2004-D(A)(3)(I)
Revenue and Expenditure Budgets, FY 2014 and FY 2015

Section 2004-D(A)(3)(II)
Actual Revenue and Expenditures, FY 2014 and FY 2013

Section 2004-D(B)(3)
Nonsalary Compensation as a Percentage of Salary

Section 2004-D(B)(8)
Travel, Subsistence and Lodging Expense

Defined Projects and Programs

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report
Revenue and Expenditure Budgets, FY 2014 and FY 2015
Actual Revenue and Expenditures, FY 2014 and FY 2013
Nonsalary Compensation as a Percent of Salary
Travel, Subsistence and Lodging Expense
Defined Projects and Programs

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UNIVERSITY OF PITTSBURGH
Statements of Expenses and Revenues - Line Item Appropriations
Background Narrative

The following section is a financial reporting of the defined programs covered by specific line item appropriations received from the Commonwealth. Two statements are presented: one for comparative budgets for FY 2014 vs. FY 2015, and the other for comparative actuals for FY 2013 vs. FY 2014. It should be noted that the revenues and expenses reported within this section have already been reported in the other sections of this report. This reporting is presented in compliance with the Act.

General Support (Including Rural Education)
\$136,293,000 Appropriated for FY 2014

In the past, support for the University of Pittsburgh from the Commonwealth was distributed into various line items until FY 2010. With approval of that state budget, the historical nonmedical line items (Educational and General, Services for Teens at Risk, Disadvantaged Students, and Student Life Initiatives) were absorbed into one General Support funding line. The Rural Education Outreach line was included with General Support until FY 2012, when it was separated back to an individual line within Pitt's appropriation. The University continues to allocate funding to these historical line items using the same proportion of each line item total from the FY 2009 budget.

The University of Pittsburgh's Educational and General expense funding comes from two primary sources: the annual Commonwealth of Pennsylvania appropriation and tuition payments. These two revenue streams provide our major source of discretionary income. The Educational and General funding we receive determines our ability to continue our progress in meeting and maintaining the quality of our mission.

Although Pitt receives significant levels of funding in sponsored research and private gifts, the vast majority of these dollars are designated by the donors and legally required to be used for their specified purposes. These funds cannot be reallocated to cover general operating expenses or to meet other urgent needs. The Educational and General funds are the dollars the University must stretch to keep faculty and staff salaries competitive, maintain facilities, invest in library collections, improve student access to technology, provide a safe environment for all members of the Pitt community, and enhance student extracurricular community and recreational learning opportunities.

The level of Commonwealth support for Educational and General purposes affects the tuition Pitt must charge its students. Over the years, even prior to the massive cuts in FY 2012, Pennsylvania has been a "low-appropriation/high-tuition" state. The University has worked diligently and extensively to implement cost-cutting and operational efficiencies to offset declining Commonwealth support while maintaining a high quality of education. Although Pitt has done much to streamline operations, the need to sustain excellence remains our primary concern. An adequate and predictable increase in our appropriation is an essential element if Pitt is to address the issue of affordability as it continues to offer a quality education to qualified Pennsylvania students.

Founded in 1986 by the Pennsylvania General Assembly, STAR-Center is in its 28th year of developing and disseminating best practices for prevention and treatment of youth suicide and suicidal behavior to educational and health professionals, families, and youths at risk. Through research, clinical care, training, and outreach, STAR-Center has become a widely recognized resource and has had a strong influence on national best practice guidelines.

Research: STAR-Center is led by David Brent, MD, who holds the first Endowed Chair in Suicide Studies in the United States. He and his colleagues have garnered 46 external grants totaling more than \$75 million since STAR-Center's inception and have written national practice guidelines for the treatment of youth depression.

Clinical Care: Since its inception, more than 9,300 youths have received assessment and treatment. In recent years, STAR-Center clinicians developed the Intensive Outpatient Program (IOP), which allows for a seamless continuum of care for depressed and suicidal teens.

Outreach: This past year, STAR-Center provided training materials or technical assistance for approximately 1,300 individuals from 20 Pennsylvania counties, with more than 86,000 individuals and groups served since the program's inception. STAR-Center postvention specialists are on call to any organization or school 24 hours a day, 365 days a year, for timely assistance in coordinating an effective response when a suicide or other tragedy occurs.

With the Rural Education Outreach line item, the University of Pittsburgh at Bradford continues to deliver educational services to the most rural populations in Pennsylvania (McKean, Elk, Cameron, Forest, Potter, Crawford and Warren counties). These funds enable Pitt-Bradford to dedicate resources to meet the region's special postsecondary, training, and business needs. Through new programs, computer/technology training, and business workshops, along with technical assistance, Pitt-Bradford continues to improve the workforce and the competitiveness of north central/northwestern Pennsylvania.

Funds in the Rural Education Outreach line item support the academic degree programs of Accounting, Hospitality Management, Computer Information Systems and Technology and Nursing. Additionally, the line item supports the professional development, workforce development and business services administered by the unit of Continuing Education and Regional Development.

An economic impact study conducted in 2012 showed the Pitt-Bradford contributes over \$67 million dollars to the regional economy each year. Pitt-Bradford supports 740 jobs with 555 direct jobs and an additional 185 positions produced by the indirect effects of the university's expenditures. Additionally, 56 percent of Pitt-Bradford graduates remain in the region, contributing significantly to an educated workforce.

Pitt-Bradford assumed administrative oversight of the University of Pittsburgh at Titusville (Crawford County) in May 2012 as part of a restructuring aimed at increasing operational efficiencies and collaborative programming. The Rural Education Outreach line item also supports the integration and strengthening of Titusville.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statements of Expenses and Revenues - FY 2014 vs FY 2015

Appropriation Line Item - General Support (Including Rural Education)

Statement of Expenses:	<u>Budget 2014</u>	<u>Budget 2015</u>
<u>Compensation Expense</u>		
Salaries	\$ 471,486,419	\$ 493,097,793
Fringe Benefits	186,092,233	184,390,966
Subtotal-Compensation	<u>657,578,652</u>	<u>677,488,759</u>
<u>All Other Expenses</u>		
Travel & Business	17,610,394	17,962,602
Other	156,352,954	157,242,639
Subtotal-All Other Expenses	<u>173,963,348</u>	<u>175,205,241</u>
 TOTAL EXPENSES	 <u>\$ 831,542,000</u>	 <u>\$ 852,694,000</u>

Statement of Revenues:	<u>Budget 2014</u>	<u>Budget 2015</u>
Commonwealth Appropriation	\$ 136,293,000	\$ 136,293,000
Tuition and Fees	543,836,000	558,053,000
Other	151,413,000	158,348,000
 TOTAL REVENUES	 <u>\$ 831,542,000</u>	 <u>\$ 852,694,000</u>

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statements of Expenses and Revenues - FY 2014 vs FY 2013

Appropriation Line Item - General Support (Including Rural Education)

Statement of Expenses:	<u>Actual 2014</u>	<u>Actual 2013</u>
<u>Compensation Expense</u>		
Salaries	\$ 480,134,170	\$ 459,986,750
Fringe Benefits	174,652,997	172,968,789
Subtotal-Compensation	<u>654,787,167</u>	<u>632,955,539</u>
<u>All Other Expenses</u>		
Travel & Business	17,652,584	17,306,875
Other	159,505,249	163,043,586
Subtotal-All Other Expenses	<u>177,157,833</u>	<u>180,350,461</u>
 TOTAL EXPENSES	 <u>\$ 831,945,000</u>	 <u>\$ 813,306,000</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2014</u>	<u>Actual 2013</u>
36.4%	37.6%

Statement of Revenues:	<u>Actual 2014</u>	<u>Actual 2013</u>
Commonwealth Appropriation	\$ 136,293,000	\$ 136,076,000
Tuition and Fees	541,190,000	528,099,000
Other	154,462,000	149,131,000
 TOTAL REVENUES	 <u>\$ 831,945,000</u>	 <u>\$ 813,306,000</u>

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report

Section 2004-D(B)(1)
Number of Employees by Academic Rank or
Classification

Section 2004-D(B)(2)
Mean and Median Salary by Academic Rank or
Classification

By University Responsibility Center

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report
Number of Employees by Academic Rank or Classification
Median and Mean Salary by Academic Rank or Classification
By University Responsibility Center

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UNIVERSITY OF PITTSBURGH
Financial Disclosure Report
Number of Employees by Academic Rank and Classification
Median and Mean Salary by Academic Rank and Classification

Notes and Definitions

The number of employees reported in each Responsibility Center unit includes the number of regular, full-time employees as of October 31, 2013. Each individual is reported in their Primary Responsibility Center, which is the unit primarily responsible for paying the individual.

The mean and median salaries of faculty employees are reported as nine-month equivalent salaries. For faculty with a 12-month contract salary, the nine-month equivalent salary is derived by multiplying by a factor of 0.818181. The salaries of full-time faculty who have 8-month, 9-month, or 10-month contracts are unadjusted. Salaries represent payments from all sources of funds, both unrestricted University funds and restricted funds. Salary amounts do not include payments for overload, additional payments for summer teaching, or any other extra contractual activity.

Faculty employees in the “Other” rank category include faculty librarians, teachers, and post doctorate associates (including research associates).

For employee categories having fewer than four individuals in a particular unit, the mean and median salaries are displayed as “na” in that unit and are reported on a separate page along with the salaries of employees from other units having fewer than four employees in a report category.

The mean and median salaries of staff employees are 12-month salaries. Salary figures do not include payments for overtime, or any other extra contractual activity.

UNIVERSITY OF PITTSBURGH
 Mean and Median Salaries of Full-Time Employees
 as of October 31, 2013

Responsibility Center: Associate Vice Chancellor Human Resources

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	12	\$103,081	\$81,402
Other Professionals	38	\$36,809	\$34,667
Secretarial and Clerical	11	\$26,870	\$26,138
Technical, Skilled and Service	22	\$20,037	\$19,834
Total	83		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Athletics

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	18	\$127,008	\$90,152
Other Professionals	126	\$90,197	\$46,453
Secretarial and Clerical	11	\$32,950	\$31,196
Technical, Skilled and Service	-	-	-
Total	155		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Bradford Campus

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	11	\$81,958	\$83,681
Associate Professor	25	\$69,821	\$70,335
Assistant Professor	30	\$56,545	\$55,900
Instructor	9	\$46,339	\$49,512
Lecturer, Research/Post Doctoral Associates and Other	1	na	na
Total	76		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	14	\$94,295	\$89,711
Other Professionals	70	\$41,219	\$39,104
Secretarial and Clerical	22	\$29,033	\$27,930
Technical, Skilled and Service	15	\$38,954	\$40,553
Total	121		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Business Operations

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	9	\$67,710	\$60,225
Other Professionals	96	\$44,619	\$43,538
Secretarial and Clerical	46	\$23,448	\$22,889
Technical, Skilled and Service	257	\$39,233	\$39,458
Total	408		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Chancellor

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	1	na	na
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	1		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	60	\$128,175	\$92,096
Other Professionals	91	\$47,089	\$45,000
Secretarial and Clerical	5	\$31,129	\$26,969
Technical, Skilled and Service	9	\$36,285	\$33,482
Total	165	-	-

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Chief Financial Officer

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	56	\$119,352	\$97,471
Other Professionals	142	\$49,872	\$45,465
Secretarial and Clerical	19	\$25,882	\$25,724
Technical, Skilled and Service	-	-	-
Total	217		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: College of General Studies

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	1	na	na
Other Professionals	14	\$42,540	\$37,363
Secretarial and Clerical	2	na	na
Technical, Skilled and Service	-	-	-
Total	17		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Computing Services and System Development

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	7	\$136,354	\$152,671
Other Professionals	177	\$70,674	\$66,223
Secretarial and Clerical	3	na	na
Technical, Skilled and Service	16	\$46,909	\$48,566
Total	203		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Dental Medicine

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	11	\$130,919	\$130,201
Associate Professor	22	\$101,025	\$99,459
Assistant Professor	44	\$90,599	\$86,821
Instructor	9	\$45,154	\$40,566
Lecturer, Research/Post Doctoral Associates and Other	9	\$34,485	\$32,727
Total	95		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	2	na	na
Other Professionals	103	\$42,276	\$38,789
Secretarial and Clerical	27	\$29,426	\$28,702
Technical, Skilled and Service	50	\$27,064	\$25,927
Total	182		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Dietrich School of Arts and Sciences-Dean's Office

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	22	\$192,136	\$188,780
Associate Professor	2	na	na
Assistant Professor	-	-	-
Instructor	2	na	na
Lecturer, Research/Post Doctoral Associates and Other	2	na	na
Total	28		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	7	\$102,868	\$85,827
Other Professionals	32	\$46,230	\$42,971
Secretarial and Clerical	1	na	na
Technical, Skilled and Service	-	-	-
Total	40		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Dietrich School of Arts and Sciences-Humanities

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	62	\$123,663	\$111,654
Associate Professor	54	\$77,579	\$75,303
Assistant Professor	53	\$66,797	\$67,000
Instructor	26	\$35,453	\$36,627
Lecturer, Research/Post Doctoral Associates and Other	111	\$40,796	\$39,766
Total	306		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	-	-	-
Other Professionals	41	\$37,322	\$36,222
Secretarial and Clerical	5	\$26,742	\$27,806
Technical, Skilled and Service	-	-	-
Total	46		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Dietrich School of Arts and Sciences-Natural Sciences

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	98	\$122,717	\$116,627
Associate Professor	56	\$84,398	\$85,000
Assistant Professor	77	\$70,236	\$78,011
Instructor	13	\$39,309	\$40,000
Lecturer, Research/Post Doctoral Associates and Other	118	\$42,205	\$41,421
Total	362		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	7	\$75,957	\$73,366
Other Professionals	121	\$39,339	\$35,630
Secretarial and Clerical	18	\$29,266	\$26,334
Technical, Skilled and Service	31	\$31,320	\$25,651
Total	177		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Dietrich School of Arts and Sciences-Social Sciences

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	36	\$131,231	\$125,958
Associate Professor	34	\$97,553	\$87,360
Assistant Professor	30	\$82,462	\$75,500
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	34	\$47,766	\$46,169
Total	134		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	-	-	-
Other Professionals	15	\$38,432	\$35,514
Secretarial and Clerical	6	\$26,365	\$27,461
Technical, Skilled and Service	1	na	na
Total	22		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Dietrich School of Arts and Sciences-Undergraduate Studies

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	4	\$71,233	\$70,060
Other Professionals	43	\$40,401	\$38,728
Secretarial and Clerical	9	\$22,614	\$22,500
Technical, Skilled and Service	-	-	-
Total	56		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Education

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	18	\$109,305	\$109,297
Associate Professor	28	\$91,723	\$89,697
Assistant Professor	31	\$74,241	\$76,500
Instructor	2	na	na
Lecturer, Research/Post Doctoral Associates and Other	50	\$44,722	\$40,420
Total	129		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	7	\$74,997	\$70,556
Other Professionals	95	\$45,640	\$43,769
Secretarial and Clerical	4	\$32,347	\$30,494
Technical, Skilled and Service	5	\$25,162	\$23,904
Total	111		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Education-University Service Programs

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	4	\$44,647	\$42,147
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	4		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	-	-	-
Other Professionals	1	na	na
Secretarial and Clerical	-	-	-
Technical, Skilled and Service	-	-	-
Total	1		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Executive Vice Chancellor

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	17	\$132,485	\$105,834
Other Professionals	12	\$51,071	\$50,022
Secretarial and Clerical	1	na	na
Technical, Skilled and Service	-	-	-
Total	30		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Facilities Management

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	6	\$107,596	\$105,119
Other Professionals	70	\$57,238	\$57,293
Secretarial and Clerical	8	\$27,452	\$26,650
Technical, Skilled and Service	358	\$43,037	\$32,843
Total	442		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: General Counsel

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	12	\$171,690	\$165,546
Other Professionals	4	\$49,024	\$48,739
Secretarial and Clerical	5	\$35,243	\$35,918
Technical, Skilled and Service	-	-	-
Total	21		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Graduate School of Public and International Affairs

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	9	\$137,080	\$148,234
Associate Professor	9	\$109,290	\$100,686
Assistant Professor	12	\$85,467	\$86,183
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	2	na	na
Total	32		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	3	na	na
Other Professionals	18	\$43,816	\$41,027
Secretarial and Clerical	3	na	na
Technical, Skilled and Service	-	-	-
Total	24		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Graduate School of Public Health

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	37	\$154,115	\$135,182
Associate Professor	44	\$98,848	\$92,780
Assistant Professor	76	\$67,471	\$68,075
Instructor	4	\$44,817	\$45,614
Lecturer, Research/Post Doctoral Associates and Other	25	\$38,717	\$33,843
Total	186		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	20	\$81,650	\$78,131
Other Professionals	310	\$49,209	\$47,685
Secretarial and Clerical	27	\$34,074	\$34,243
Technical, Skilled and Service	13	\$29,677	\$29,579
Total	370		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Greensburg Campus

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	5	\$75,782	\$79,938
Associate Professor	31	\$67,384	\$66,031
Assistant Professor	29	\$55,651	\$55,000
Instructor	15	\$42,828	\$43,705
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	80		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	12	\$68,979	\$62,677
Other Professionals	51	\$36,105	\$34,433
Secretarial and Clerical	12	\$23,634	\$24,480
Technical, Skilled and Service	26	\$33,458	\$32,407
Total	101		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Health and Rehabilitation Sciences

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	16	\$117,297	\$111,453
Associate Professor	21	\$74,744	\$74,370
Assistant Professor	54	\$68,789	\$69,431
Instructor	29	\$56,748	\$57,413
Lecturer, Research/Post Doctoral Associates and Other	9	\$34,104	\$33,382
Total	129		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	4	\$84,772	\$75,028
Other Professionals	52	\$44,606	\$42,454
Secretarial and Clerical	3	na	na
Technical, Skilled and Service	1	na	na
Total	60		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Information Sciences

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	8	\$122,802	\$124,484
Associate Professor	12	\$102,100	\$101,262
Assistant Professor	8	\$76,898	\$77,263
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	2	na	na
Total	30		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	2	na	na
Other Professionals	13	\$51,431	\$48,939
Secretarial and Clerical	4	\$41,337	\$37,744
Technical, Skilled and Service	-	-	-
Total	19		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Johnstown Campus

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	11	\$79,758	\$76,500
Associate Professor	46	\$67,858	\$66,461
Assistant Professor	45	\$53,906	\$52,752
Instructor	31	\$50,358	\$48,502
Lecturer, Research/Post Doctoral Associates and Other	1	na	na
Total	134		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	7	\$80,052	\$83,009
Other Professionals	85	\$41,463	\$37,187
Secretarial and Clerical	30	\$26,790	\$26,132
Technical, Skilled and Service	63	\$34,728	\$32,032
Total	185		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Katz Graduate School of Business

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	33	\$180,149	\$180,000
Associate Professor	20	\$131,296	\$119,305
Assistant Professor	26	\$138,651	\$122,523
Instructor	1	na	na
Lecturer, Research/Post Doctoral Associates and Other	5	\$57,381	\$49,827
Total	85		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	13	\$97,408	\$90,000
Other Professionals	72	\$46,023	\$41,589
Secretarial and Clerical	12	\$27,080	\$26,308
Technical, Skilled and Service	-	-	-
Total	97		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Law

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	23	\$153,490	\$159,909
Associate Professor	10	\$70,924	\$68,459
Assistant Professor	6	\$83,584	\$87,759
Instructor	1	na	na
Lecturer, Research/Post Doctoral Associates and Other	6	\$49,855	\$47,203
Total	46		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	5	\$74,181	\$80,000
Other Professionals	22	\$41,999	\$37,095
Secretarial and Clerical	10	\$30,513	\$27,960
Technical, Skilled and Service	-	-	-
Total	37		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Learning Research and Development Center

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	37	\$63,613	\$63,409
Total	37		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	1	na	na
Other Professionals	37	\$45,958	\$44,403
Secretarial and Clerical	3	na	na
Technical, Skilled and Service	2	na	na
Total	43		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Libraries

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	67	\$55,041	\$47,284
Total	67		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	2	na	na
Other Professionals	90	\$33,188	\$27,108
Secretarial and Clerical	19	\$25,367	\$20,300
Technical, Skilled and Service	-	-	-
Total	111		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Medicine

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	505	\$118,736	\$117,728
Associate Professor	549	\$78,500	\$60,601
Assistant Professor	1,076	\$56,576	\$40,909
Instructor	99	\$46,422	\$43,396
Lecturer, Research/Post Doctoral Associates and Other	603	\$35,143	\$33,866
Total	2,832		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	68	\$74,318	\$77,299
Other Professionals	1,252	\$47,421	\$44,316
Secretarial and Clerical	52	\$33,501	\$32,306
Technical, Skilled and Service	130	\$28,131	\$27,577
Total	1,502		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Nursing

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	14	\$111,204	\$112,909
Associate Professor	16	\$78,217	\$76,417
Assistant Professor	51	\$62,506	\$64,009
Instructor	6	\$53,034	\$43,378
Lecturer, Research/Post Doctoral Associates and Other	1	na	na
Total	88		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	8	\$77,407	\$69,739
Other Professionals	59	\$46,812	\$45,677
Secretarial and Clerical	8	\$28,945	\$28,045
Technical, Skilled and Service	2	na	na
Total	77		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Pharmacy

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	16	\$130,898	\$121,778
Associate Professor	19	\$96,775	\$95,878
Assistant Professor	34	\$80,031	\$83,362
Instructor	3	na	na
Lecturer, Research/Post Doctoral Associates and Other	16	\$30,040	\$28,716
Total	88		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	4	\$93,454	\$85,434
Other Professionals	52	\$44,534	\$41,486
Secretarial and Clerical	1	na	na
Technical, Skilled and Service	3	na	na
Total	60		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Research Conduct and Compliance

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	13	\$106,792	\$85,176
Other Professionals	51	\$58,289	\$53,000
Secretarial and Clerical	3	na	na
Technical, Skilled and Service	-	-	-
Total	67		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: School of Medicine Division Administration

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	1	na	na
Associate Professor	1	na	na
Assistant Professor	4	\$96,606	\$97,431
Instructor	2	na	na
Lecturer, Research/Post Doctoral Associates and Other	1	na	na
Total	9		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	35	\$139,892	\$100,140
Other Professionals	152	\$51,735	\$47,599
Secretarial and Clerical	7	\$31,884	\$30,577
Technical, Skilled and Service	156	\$30,503	\$32,444
Total	350		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Secretary of the Board of Trustees

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	4	\$107,074	\$82,423
Other Professionals	5	\$53,249	\$50,767
Secretarial and Clerical	3	na	na
Technical, Skilled and Service	-	-	-
Total	12		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Senior Vice Chancellor and Provost

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	2	na	na
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	1	na	na
Lecturer, Research/Post Doctoral Associates and Other	2	na	na
Total	5		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	71	\$163,200	\$122,518
Other Professionals	176	\$43,907	\$40,266
Secretarial and Clerical	50	\$24,340	\$22,663
Technical, Skilled and Service	2	na	na
Total	299		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Senior Vice Chancellor Health Sciences

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	1	na	na
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	24	\$57,039	\$52,497
Total	25		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	14	\$186,185	\$140,225
Other Professionals	29	\$41,329	\$37,254
Secretarial and Clerical	4	\$31,093	\$31,890
Technical, Skilled and Service	-	-	-
Total	47		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Social Work

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	4	\$115,084	\$121,180
Associate Professor	11	\$88,421	\$89,599
Assistant Professor	15	\$68,346	\$70,103
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	6	\$49,219	\$46,013
Total	36		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	5	\$74,461	\$75,243
Other Professionals	91	\$48,584	\$51,250
Secretarial and Clerical	3	na	na
Technical, Skilled and Service	-	-	-
Total	99		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Student Affairs

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total			

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	16	\$94,737	\$92,753
Other Professionals	116	\$43,016	\$40,052
Secretarial and Clerical	21	\$24,664	\$24,600
Technical, Skilled and Service	2	na	na
Total	155		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Swanson School of Engineering

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	46	\$150,710	\$148,239
Associate Professor	50	\$102,082	\$101,022
Assistant Professor	49	\$70,860	\$77,520
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	56	\$32,274	\$32,621
Total	201		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	9	\$97,488	\$90,174
Other Professionals	90	\$46,318	\$42,136
Secretarial and Clerical	4	\$28,619	\$27,328
Technical, Skilled and Service	8	\$49,837	\$45,897
Total	111		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Titusville Campus

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	2	na	na
Associate Professor	6	\$59,504	\$59,855
Assistant Professor	9	\$56,664	\$50,348
Instructor	9	\$46,817	\$47,455
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	26		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	1	na	na
Other Professionals	17	\$37,618	\$34,512
Secretarial and Clerical	8	\$23,211	\$21,965
Technical, Skilled and Service	9	\$34,157	\$35,422
Total	35		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: University Center for International Studies

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	1	na	na
Lecturer, Research/Post Doctoral Associates and Other	5	\$44,663	\$46,252
Total	6		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	6	\$83,563	\$83,735
Other Professionals	43	\$45,179	\$44,928
Secretarial and Clerical	6	\$26,085	\$24,856
Technical, Skilled and Service	-	-	-
Total	55		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: University Center for Social and Urban Research

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	2	na	na
Total	2		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	1	na	na
Other Professionals	20	\$48,694	\$49,680
Secretarial and Clerical	-	-	-
Technical, Skilled and Service	9	\$25,122	\$24,305
Total	30		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: University Honors College

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	1	na	na
Total	1		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	-	-	-
Other Professionals	11	\$45,779	\$44,121
Secretarial and Clerical	1	na	na
Technical, Skilled and Service	-	-	-
Total	12		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: University of Pittsburgh Cancer Institute

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	7	\$57,436	\$66,711
Other Professionals	120	\$45,244	\$42,577
Secretarial and Clerical	1	na	na
Technical, Skilled and Service	9	\$31,591	\$30,450
Total	137		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Vice Chancellor Institutional Advancement

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	-	-	-
Associate Professor	-	-	-
Assistant Professor	-	-	-
Instructor	-	-	-
Lecturer, Research/Post Doctoral Associates and Other	-	-	-
Total	-		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	49	\$94,667	\$77,852
Other Professionals	67	\$41,843	\$38,084
Secretarial and Clerical	2	na	na
Technical, Skilled and Service	-	-	-
Total	118		

UNIVERSITY OF PITTSBURGH
Mean and Median Salaries of Full-Time Employees
as of October 31, 2013

Responsibility Center: Salaries not displayed on previous pages

Faculty	Full-Time Employees	Mean Salary	Median Salary
Professor	6	\$165,124	\$167,541
Associate Professor	4	\$110,777	\$110,181
Assistant Professor	-	-	-
Instructor	13	\$52,521	\$47,668
Lecturer, Research/Post Doctoral Associates and Other	15	\$55,228	\$48,876
Total	38		

Staff	Full-Time Employees	Mean Salary	Median Salary
Executive, Administrative and Managerial	13	\$79,173	\$71,817
Other Professionals	1	na	na
Secretarial and Clerical	30	\$30,135	\$29,075
Technical, Skilled and Service	13	\$27,197	\$28,559
Total	57		

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report

Section 2004-D(B)(4)
Retirement Policies



University of Pittsburgh

Category	ACADEMIC AFFAIRS	Number 02-08-01
Section	Faculty Retirement	
Subject	Preparation for Retirement	
Effective Date	July 1, 1994 (Published December 22, 1995)	

POLICY

I. SCOPE

This policy establishes the retirement options available to University faculty members.

II. POLICY

Although retirement may be elected at any time, official retirement status at the University, which carries with it certain insurance benefits, is accorded to persons 62 years of age or more.

Prior to age 62, faculty members may wish to review their Contributory Tax-Deferred Annuity Plan. There is an Accelerated Plan available for eligible vested employees upon reaching 52, 53, 54, or 55 years of age; these individuals make the maximum employee contribution and the University makes an increased matching contribution, which may continue for up to 120 months, after which all University contributions cease.

The Board of Trustees has offered early retirement plans from time to time involving payments for those who wish to retire within specified parameters.

- Information on the current status of the plan is available from the Office of the Provost.

Another option, available at any age, subject to agreement between the faculty member and his or her academic unit, is a permanent reduction of the appointment to a designated fraction of full University responsibilities.

- Tenure or tenure stream status is retained if the fractional appointment is one half or more.
- Salary is reduced accordingly.
- Medical insurance plans and rate schedules in effect for current full-time faculty are available.
- Benefit plans which are stated as a multiple or percentage of salary in effect for current full-time faculty are available. The multiples or percentages are not reduced but are generally applied to the actual reduced salary.
- Most programs and services in effect for current employees are available.

The Office of the Provost is the central point of reference for retired faculty, and as such, is the appropriate office for seeking solution of any problems related to the implementation of these policies.

III. REFERENCE

Procedure 02-08-01, Preparation for Retirement



University of Pittsburgh

Category	ACADEMIC AFFAIRS	Number 02-08-02
Section	Faculty Retirement	
Subject	Benefits and Privileges of Retired Faculty	
Effective Date	July 1, 1994 (Published December 22, 1995)	

POLICY

I. SCOPE

This policy establishes the benefits and privileges of retired faculty including:

- Eligibility of retiring faculty members to receive the Emeritus title and certificate, and the benefits associated with such recognition.
- The specific benefits administered by the Office of Human Resources, which are annuity, health, and life insurance.
- Educational benefits available to retired faculty members and their dependents.
- Memberships in which retired faculty members may continue participation.
- Other services, including ID Cards and parking.

II. POLICY

EMERITUS RECOGNITION

By action of the Board of Trustees, upon recommendation of the academic unit, tenured Professors or Associate Professors who retire receive the Emeritus title and certificate.

Faculty who receive Emeritus rank in a given year are honored at that year's Honors Convocation, and their names are listed in a special Emeritus category in the Honors Convocation program.

The University Senate has established a provision to allow an Emeritus faculty member to:

- Continue as a Senate member for any year for which the faculty member requests continuation of membership.
- As a member, to continue to vote at Senate meetings.
- Stand for election as a member of a Senate Standing Committee, Senate Council, Faculty Assembly; or as a Senate officer.

Emeritus faculty members continue to be listed in their respective school bulletins.

ANNUITY, MEDICAL, AND LIFE INSURANCE

Annuity and Other Options of Cashability and Transferability

Payments normally begin upon official retirement. The amount of monthly or other payments depends on:

- The premiums that the individual and the University have placed into the retirement account during the employment period, including the past and projected earnings from the accumulated premiums.
- The amount of the lump sum payment elected by the retiree in accordance with the terms of the annuity contract.
- The particular payout option elected by the individual faculty member for the retirement period.

Teachers Insurance Annuity Association (TIAA), the College Retirement Equities Fund (CREF), and The Vanguard Group of Investment Companies are the annuity companies the University has chosen.

Medical Insurance

Medical insurance benefits in effect during active employment may be continued after retirement until age 65 years.

- The University contribution continues as usual, and the retiree is billed for the equivalent of the usual payroll deduction.

A retiree of age 65 years or more is enrolled automatically at no cost to him in a Major Medical Group for Retirees.

Life Insurance

Life insurance in the amount of \$15,000 is provided at no cost to retirees with 10 or more years of service.

- For those with less than 10 years of service, the University provides a prorated portion of the \$15,000. (An alternative to the above applies to longer-service employees who elected to remain in the plan in effect prior to May 1, 1977.)

At retirement, the difference between the above amount and the amount of insurance held as an active employee can be converted to an individual life insurance policy at the then attained age, provided application is made directly to the carrier within 31 days of retirement. Options exist without medical evidence of insurability, although it is suggested that the retiree participate in a physical examination for purposes of establishing the premium and fee arrangements.

EDUCATIONAL BENEFITS

The terms of these scholarships are the same as those listed in Policy 02-07-02, Effect of Separation on Eligibility for Faculty Scholarship Benefits.

MEMBERSHIPS

Committee Memberships

Each academic unit decides whether a retired faculty member may be invited to serve on committees.

A chairman of a doctoral committee may be asked to retain the chairmanship if the student is close to completion of the dissertation by the time the chairman retires.

Faculty members are not expected to retain the chairmanship of doctoral committees for students who are near the beginning of their work, or to take on new committee chairmanships.

University Senate

An Emeritus faculty member is eligible to continue full membership in the University Senate, upon request each year to the Clerk of the Senate.

The Faculty Club

The Faculty Club extends free membership for life to retired faculty who have been members of the Faculty Club prior to retirement.

Women's Association

Retired women faculty and wives of retired male faculty are invited to remain active in the Women's Association.

ID CARDS AND OTHER SERVICES

ID Cards

Retired faculty are eligible to receive a Faculty ID Card. See Policy 07-10-01, University Identification Cards.

Parking

The dean, department chair, or campus president, in consultation with the Parking Office, will determine the availability of space for a retired faculty member.

Courtesy parking information is available through the department or the Parking Office for occasional or irregular visits to campus.

III. REFERENCE

Policy 02-07-01, Employee/Spouse/Dependent Scholarships for Faculty

Policy 02-07-02, Effect of Separation on Eligibility for Faculty Scholarship Benefits

Policy 07-10-01, University Identification Cards



University of Pittsburgh

Category	PERSONNEL	Number 07-13-01
Section	Separation	
Subject	Retirement	
Effective Date	July 1, 1994 (Published December 22, 1995)	

POLICY

I. SCOPE

The information provided in this policy is a general discussion of pension plans. Additional information on retirement may be obtained from the Benefits Section of the Office of Human Resources, or the Office of the Provost.

The University of Pittsburgh Retirement Program, established under the Internal Revenue Code, provides an opportunity for eligible employees to elect from two pension plans: a Contributory Tax-Deferred Annuity Plan (TIAA-CREF/Vanguard) and a Noncontributory Defined Benefit Pension Plan. After the initial enrollment election, a participant may terminate participation in one plan and become a participant in the other plan if s/he is eligible for that plan. Due to plan restrictions, as governed by IRS regulations, a participant may change plans only once during his/her career at the University of Pittsburgh.

Faculty, faculty librarians, and research associates, according to their appointments, and all regular full- and part-time staff are eligible to participate. The noncontributory defined benefit pension plan is available to part-time and temporary employees who fulfill hours and years of service vesting requirements. Employees covered by separate collective bargaining agreements participate in the plans specified in their respective agreements.

II. POLICY

Contributory Tax-Deferred Annuity Plan

To participate in the Contributory Tax-Deferred Annuity Plan, an employee must enroll and make an election within the first month of eligibility. Participation will be effective the first of the month following one full month of employment. According to how an employee enrolls, TIAA-CREF and The Vanguard Group send directly to each participant quarterly reports and other statements, which identify both the University and employee contributions.

The retirement benefit to be received under the Contributory Tax-Deferred Annuity Plan depends on a number of factors, such as: the amount of funds contributed, the investment return on the funds contributed over time, and the distribution option selected at the time of retirement. There are annuity and other options of cashability and transferability. Payments normally begin upon official retirement. The amount of monthly or other payments depends on:

- The premiums that the individual and the University have placed into the retirement account during the employment period, including the past and projected earnings from the accumulated premiums.
- The amount of the lump sum payment elected by the retiree in accordance with the terms of the annuity contract.
- The particular payout option elected by the individual faculty member for the retirement period.

The Contributory Tax-Deferred Annuity Plan permits an eligible employee to elect to contribute a percentage of his or her salary base. The University then "matches" the employee's contribution according to a schedule specified in the Plan, but only up to a maximum contribution specified in the Plan. The percentage of the University match varies depending on when the employee became a participant. For employees who became participants after March 1, 1995, University contributions are subject to a three-year vesting schedule. Employees may also make additional contributions which are not matched by the University. Such additional contributions may be deposited in the Basic Plan or in an account designated as a Supplemental Retirement Account. The amount of employee contributions and the tax deferral amount elected cannot be changed for the balance of the plan year, and only once in each subsequent plan year (unless the change would be prohibited by the contribution limits under the Internal Revenue Code and regulations). See EXHIBITS A and B.

There is also an Accelerated Plan available for eligible vested employees upon reaching 52, 53, 54, or 55 years of age; these individuals make the maximum employee contribution and the University makes an increased matching contribution, which may continue for up to 120 months, after which all University contributions cease.

The combined vested contributions of the University and the employee may be allocated among: the Teacher's Insurance and Annuity Association (TIAA), available funds within the College Retirement Equities Fund (CREF), and/or specified funds within The Vanguard Group. Employees may adjust their allocation of University and employee contributions to either TIAA-CREF or The Vanguard Group through the University at any time. Employees should communicate their allocation of funds between TIAA and CREF, and their allocation among the specific fund(s) with CREF or within The Vanguard Group, and subsequent changes in these allocations, directly to the carriers.

Employees may defer Federal Income Taxes on the amount of their employee contributions until the time of receipt of retirement benefits by requesting that the amount of their contribution be converted to a salary reduction, subject to certain tax-deferral and contribution limits imposed by the Internal Revenue Code and regulations. An agreement for contributing through salary reduction may not be made for salary already earned.

When a tax deferral option is exercised, contributions to the Contributory Tax-Deferred Annuity Plan are withheld before Federal Income Tax but after Social Security Tax is withheld, so tax-deferred contributions to the Contributory Tax-Deferred Annuity Plan will not affect Social Security benefits. In addition, the basis for Long-Term Disability benefits continues to be the stated regular salary, as if the tax deferral option had not been elected.

The Internal Revenue Code and regulations impose limits on the amount that may be contributed on a tax-deferred basis to the Contributory Tax-Deferred Annuity Plan on behalf of an employee, on the compensation that the Contributory Tax-Deferred Annuity Plan may take into account, and on the total contributions that may be made to the Contributory Tax-Deferred Annuity Plan on behalf of an employee.

In most circumstances where tax deferral is limited, an employee will be able to make after-tax contributions in order to obtain a particular University matching contribution. If the contribution rate selected by an employee would result in an annual, combined University/employee contribution that exceeds the total contribution permitted by the Internal Revenue Code and regulations, the amount of the contribution will be reduced to an amount that complies with the applicable limits, while maintaining the same ratio of the University/employee contributions. Any employee affected by these limitations will be notified and will have the opportunity to meet with a Benefits Section Analyst who can assist in reviewing the employee's options.

Booklets and other documents issued by TIAA-CREF and The Vanguard Group explain in detail the investment, annuity, or benefits provisions of the Contributory Tax-Deferred Annuity Plan. Information pertaining to participation by eligible employees of the University is available from the Benefits Section

of the Office of Human Resources.

Noncontributory Defined Benefit Pension Plan

If an employee is eligible for the Contributory Tax-Deferred Annuity Plan and does not make an election to contribute, he or she is covered under the terms of the Noncontributory Defined Benefit Pension Plan. Further, part-time and temporary employees who are not eligible for the Contributory Tax-Deferred Annuity Plan are covered by the Noncontributory Defined Benefit Pension Plan if they fulfill the hours of service requirement specified in the plan.

The Noncontributory Defined Benefit Pension Plan does not require employee contributions and specifies the benefit a participant will receive upon retirement. The plan is totally funded by University contributions to a trust fund. The retirement benefit to be received is based on salary and years of service while a participant in the plan.

Participants in the Noncontributory Defined Benefit Pension Plan also have the opportunity to make pre-Federal tax contributions, designated as a Supplemental Retirement Account, to TIAA-CREF and/or The Vanguard Group. Such contributions are not part of the Contributory Tax-Deferred Annuity Plan and will not be matched by the University, but are subject to the same tax regulations and administrative policies and procedures as are applicable to the Contributory Tax-Deferred Annuity Plan.

III. EXHIBITS

Exhibit A, Retirement Program

Exhibit B, Retirement Program (Delayed Vesting)

IV. REFERENCES

Policy 02-08-01, Preparation for Retirement (Faculty)

Policy 02-08-02, Benefits and Privileges of Retired Faculty



RETIREMENT PROGRAM - DEFINED CONTRIBUTION PROGRAM
METHOD OF PARTICIPATION FOR FULLY VESTED PARTICIPANT

You may ENROLL or CHANGE your election by choosing an option from the Schedule of Option Contributions Rates and by making an allocation election from a Schedule of Investment Options. These options include TIAA-CREF and The Vanguard Group, with funds having a variety of risks and rewards. You may also request that Individual contributions be deferred from Federal Income Taxation to the extent possible under IRS limitations. Eligibility for the 15 year and age 50 provisions are subject to IRS regulations.

Table with 4 columns: Name (Print Last, First, Middle Initial), Effective Date, Social Security Number, Hire Date

Section IA Basic Contribution: Table with columns for Employee, University, and TOTAL, and rows for percentages from 3% to 20.0%. Includes Additional Contributions and Accelerated Option details.

Section IB Allocation of Basic Contribution: Table with columns for Employee and University, and rows for TIAA-CREF, Vanguard, and TOTAL. Section IC Federal Income Tax Status (Choose One Only): Basic Contributions treated as Tax-Deferred Contributions*, Basic Contributions not treated as Tax-Deferred, Basic Roth After-Tax Contribution treated as Tax-Deferred.

Section IIA Additional Tax-Deferred Contributions (Choose one below; your election to exceed 8% is subject to review by the Benefits Office):

Explanation: Total amount of your Tax-Deferred Contributions is limited by a "regular annual limit" with two exceptions that are subject to IRS regulations. Regular Annual Limit: \$17,500 for 2014. 15-Year Exception: Those with 15 or more years of full-time service may be eligible to increase annual limit by up to \$3,000. Age 50 Exception: Those who are age 50 or older by 12/31/14 may increase annual limit by an additional \$5,500 for 2014. Election: I elect to make additional Tax-Deferred Contributions in excess of 8% either by designating an additional amount or percentage of base salary (first choice below) or by electing that my total Tax-Deferred Contributions for the year (including my 8% Basic contribution) equal one of the four maximum limits selected below, as adjusted year to year. (R) 8% + \$ OR % of base salary per pay period. (N) Total "regular annual limit": \$17,500 for 2014. (O) Total limit under 15-Year Exception: \$20,500 (\$17,500 + \$3,000) for 2014. (P) Total limit under the Age 50 Exception: \$23,000 (\$17,500 + \$5,500) for 2014. (Q) Total limit under 15-Year plus Age 50 Exceptions: \$26,000 (\$17,500 + \$3,000 + \$5,500) for 2014.

Section IIB Allocation for Additional Tax-Deferred Contributions: Table with columns for Additional Contribution, TIAA-CREF, Vanguard, and TOTAL. Includes instruction: Please complete corresponding SRA/Supplemental Forms.

Questionnaire and Note:

A. Were you previously employed by the University or UPMCHS in any capacity for remuneration? If Yes, list department dates, and/or type of employment and/or affiliation. Yes No

B. Did you ever participate in the University of Pittsburgh Defined Contribution Program? Yes No. Did you ever participate in the University of Pittsburgh Defined Benefit Plan? Yes No

NOTE: If you participate in any other qualified retirement plan during a year, you need to be aware of two limits. First, the annual limits (discussed above) apply to all 403(b) and 401(k) pre-tax contributions made by you during any calendar year. New hires and employees with a second job need to take contributions under the other employer's plan into account before making an election under the University's 403(b) plan. Second, if you own more than 50% of a trade or a business (such as consulting practice) that sponsors a retirement plan (including Keogh plan), your total contributions under that plan and the 403(b) plan may not exceed the "415 limit" (\$52,000 for 2014). Contact the Benefits Office if you think that you have a problem with a limit.

Section III Certification/Signature:

By this Agreement made with the University of Pittsburgh, I certify that I knowingly and willingly choose to participate as specified above in the University's 403(b) Plan and 401(a) Defined Contribution Program (collectively referred to as "the Plan"). I understand the terms and conditions of the Plan as explained in the summary plan description (SPD) and in other reading materials that are available to me. I understand that any contributions that I make shall be withheld from my base salary on a pre-tax or after-tax basis (per my election in Section IC above) and shall be subject to all applicable Plan and IRS limits. I am aware that the University may make adjustments to my contributions if they exceed any Plan or IRS limit. For example, excess contributions either may be suspended or may be contributed on an after-tax (not tax-deferred) basis if required employee contributions are involved.

Thus, I authorize the release of any information needed to coordinate my participation in the Plan with other retirement programs. I understand that this election form will remain in effect until I elect otherwise as long as I remain eligible for the Plan. I understand the participation restrictions that exist between the Plan and the University's Defined Benefit Pension Plan, and understand the special vesting requirements that apply to the Defined Benefit Pension Plan and to the matching contributions made by the University pursuant to the Plan.

Employee Signature Date Campus Phone

For University Use: University of Pittsburgh Benefits Administration/Date



University of Pittsburgh

**RETIREMENT PROGRAM - DEFINED CONTRIBUTION PROGRAM
METHOD OF PARTICIPATION FOR DELAYED VESTED PARTICIPANT**

You may ENROLL or CHANGE your election by choosing an option from the Schedule of Option Contributions Rates and by making an allocation election from a Schedule of Investment Options. These options include TIAA-CREF and The Vanguard Group, with funds having a variety of risks and rewards. You may also request that Individual contributions be deferred from Federal Income Taxation to the extent possible under IRS limitations. Eligibility for the 15 year and age 50 provisions are subject to IRS regulations.

Name (Print Last, First, Middle Initial)	Effective Date	Appt	Social Security Number

Section IA Basic Contribution:

Employee	_____ 3%	_____ 4%	_____ 5%	_____ 6%	_____ 7%	_____ 8%	Until fully vested, the University's matching contribution must go to TIAA-CREF. Funds are selected on a separate TIAA-CREF Enrollment form.
University	3%	4%	5%	6%	7%	8%	
TOTAL	6%	8%	10%	12%	14%	16%	

Section IB Allocation of Basic Contribution:	Section IC Federal Income Tax Status (Choose One Only):
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Employee _____% TIAA-CREF _____% Vanguard TOTAL 100%	<input type="checkbox"/> Basic Contributions treated as Tax-Deferred Contributions* <input type="checkbox"/> Basic Contributions not treated as Tax-Deferred <input type="checkbox"/> Basic Roth After-Tax Contributions not treated as Tax-Deferred
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Section II Contribution

Total amount of your Tax-Deferred Contributions is limited by a "regular annual limit" with two exceptions that are subject to IRS regulations.

Regular Annual Limit: \$17,500 for 2014.
15-Year Exception: Those with 15 or more years of full-time service may be eligible to increase annual limit by up to \$3,000.
Age 50 Exception: Those who are age 50 or older by 12/31/14 may increase annual limit by an additional \$5,500 for 2014. Those eligible for both the age 50 exception and the 15-year exception must use the 15-year exception first.

Total amount of your Contributions is limited by an "annual limit" on compensation. \$260,000 for 2014.

Election

(R)	N/A	8% + \$_____ OR _____% of base salary per pay period	
(N)	N/A	Total "regular annual limit":	\$17,500 for 2014
(O)	N/A	Total limit under 15-Year Exception:	\$20,500 (\$17,500 + \$3,000) for 2014
→ (P)		Total tax-deferred limit/Age 50 Exception:	\$23,000 (\$17,500 + \$5,500) for 2014
→ Comment	_____	Contribution capped by compensation limit.	\$260,000 x .08 = \$20,800
(Q)	N/A	Total limit under 15-Year plus Age 50 Exceptions:	\$26,000 (\$17,500 + \$3,000 + \$5,500) for 2014

Note:

If you participate in **any** other qualified retirement plan during a year, you need to be aware of two limits. First, the annual limits (discussed above) apply to all 403(b) and 401(k) pre-tax contributions made by you during any calendar year. New hires and employees with a second job need to take contributions under the other employer's plan into account before making an election under the University's 403(b) plan. Second, if you own more than 50% of a trade or a business (such as consulting practice) that sponsors a retirement plan (including Keogh plan), your total contributions under that plan and the 403(b) plan may not exceed the "415 limit" (\$52,000 for 2014). Contact the Benefits Office if you think that you have a problem with a limit.

Section III Certification/Signature:

By this Agreement made with the University of Pittsburgh, I certify that I knowingly and willingly choose to participate as specified above in the University's 403(b) Plan and 401(a) Defined Contribution Program (collectively referred to as "the Plan"). I understand the terms and conditions of the Plan as explained in the summary plan description (SPD) and in other reading materials that are available to me. I understand that any contributions that I make shall be withheld from my base salary on a pre-tax or after-tax basis (per my election in Section IC above) and shall be subject to all applicable Plan and IRS limits. I am aware that the University may make adjustments to my contributions if they exceed any Plan or IRS limit. For example, excess contributions either may be suspended or may be contributed on an after-tax (not tax-deferred) basis if required employee contributions are involved.

Thus, I authorize the release of any information needed to coordinate my participation in the Plan with other retirement programs. I understand that this election form will remain in effect until I elect otherwise as long as I remain eligible for the Plan. I understand the participation restrictions that exist between the Plan and the University's Defined Benefit Pension Plan, and understand the special vesting requirements that apply to the Defined Benefit Pension Plan and to the matching contributions made by the University pursuant to the Plan.

Employee Signature	Date	Campus Phone
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For University Use:

University of Pittsburgh Benefits Administration/Date

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report

Section 2004-D(B)(5)
Employee Tuition Remission Policies

UNIVERSITY OF PITTSBURGH POLICY 02-07-01

CATEGORY: ADACEMIC AFFAIRS
SECTION: Faculty Educational Benefits
SUBJECT: Employee/SPouse/Dependent Scholarships for Faculty
EFFECTIVE DATE: March 1, 2011 Revised
PAGE(S): 4

I. SCOPE

This policy establishes the scholarships available under the University of Pittsburgh Benefits Program, the terms of the scholarships, and the criteria for determining the eligibility of:

- Faculty members, faculty spouses, and dependent children of faculty to receive tuition scholarships if enrolled at the University of Pittsburgh.
- Dependent children of faculty to receive tuition scholarships if enrolled at other accredited institutions.
- Dependent children of faculty to receive tuition scholarships if enrolled at Falk School.

II. POLICY

The University provides the following educational benefits to eligible faculty. Effective with the Spring Term, 92-2, all faculty members and their dependents receiving these benefits are classified as Pennsylvania residents for tuition assessment, with the exception of those faculty members classified as Non-Immigrant (Citizen Code FS).

FACULTY SCHOLARSHIPS

Tuition scholarships are available to all full-time faculty members, faculty librarians, research associates, chaplains, and ROTC faculty.

With the exception of the Executive MBA Program in the Joseph M. Katz Graduate School of Business, the tuition scholarship covers all tuition for the first six credits taken each term at the University of Pittsburgh, except for a charge of 3% of the tuition rate for undergraduate programs and 10% of the tuition rate for graduate programs. (To enable faculty to complete their degree through continuous enrollment, the \$5 per credit charge will be maintained for those faculty who enrolled in Fall 94-1, Spring 94-2, or Summer 94-3.) All other fees and charges are the responsibility of the student. The student must also pay the full tuition for any credits in excess of six.

Part-time faculty in the tenure stream or tenured, and part-time librarians who have been granted expectation of continued employment and who are no less than half-time, are eligible to receive a tuition scholarship proportionate to a full-time appointment.

SPOUSE SCHOLARSHIPS

Spouses of full-time faculty members, faculty librarians, and research associates are eligible for a tuition scholarship. Spouses of ROTC faculty who serve full-time on campus are also eligible.

Provided the spouse has been accepted as a degree or certificate candidate at either the undergraduate or graduate level, the terms of the scholarship are the same as those listed for faculty scholarships above except the charge is 10 % of the tuition rate for both undergraduate and graduate programs. (To enable faculty's spouses to complete their degree through continuous enrollment, the \$5 per credit charge will be maintained for those faculty's spouses who enrolled in Fall 94-1, Spring 94-2, or Summer 94-3.)

Proof of marriage must be furnished when applying for the scholarship.**DEPENDENT CHILDREN SCHOLARSHIPS**

Within the context of the educational benefits program, the following two requirements for dependency must be met:

1. The student must be a natural, adopted, or step child of the employee.
2. The student must be listed as a child dependent on the employee's Form 1040 U.S. Individual Income Tax Return for the calendar year most applicable to the academic term for which scholarship application is being made.

The University requires documentation to verify dependency status.**Dependent Children Attending the University of Pittsburgh**

The dependent children of full-time faculty, faculty librarians, ROTC faculty, and research associates on the University payroll are eligible for scholarships covering full undergraduate tuition at the University of Pittsburgh for 12 allowable terms. All other fees and charges are the student's responsibility.

- The scholarship covers full undergraduate tuition at the University of Pittsburgh.
- The dependent child is eligible for a maximum of 12 terms of full- or part-time study in an undergraduate program leading to a first baccalaureate degree.
- Registration for less than a full load in Fall, Spring, or Summer uses one of the 12 allowable terms. Also, dependent children attending high school and registering for courses in a term at the University use one term of the 12 allowable if they matriculate at the University.

Dependent Children Attending Other Institutions Not Part of the Tuition Exchange Scholarship Program

As of 9/1/94, this program was discontinued. However, it remains available as follows.

The University has a scholarship program for the dependent children of full-time faculty members and faculty librarians (hired by 9/1/94 or having accepted in writing an offer of employment by 9/1/94) who wish to attend an accredited college or university other than the University of Pittsburgh. Dependent children of research associates who receive an annual salary of at least \$17,500 and have been hired by 9/1/94 or have accepted in writing an offer of employment by 9/1/94 are also eligible.

Dependent children of part-time faculty in the tenure stream or tenured, and part-time faculty librarians who have been granted expectation of continued employment and who had an appointment for no less than half-time, who are retired, on disability, or deceased are eligible to receive the tuition scholarship proportionate to a full-time appointment at the University of Pittsburgh.

- Dependent children may attend any other accredited college or university as a full-time or part-time student.
- The scholarship covers tuition up to a maximum of the in-state, full-time undergraduate tuition for two terms in the College of Arts and Sciences at the Pittsburgh Campus per year for a maximum of four academic years.
- A student who has not used the maximum per year and wishes to attend another institution or the University of Pittsburgh for the remainder of that academic year as

a full- or part-time undergraduate may have the balance applied to that tuition.

- For students transferring from another college or university to the University of Pittsburgh, each academic year at the other institution will be equivalent to two terms at the University of Pittsburgh.
- Dependent children attending high school and registering for courses at the University of Pittsburgh will have the tuition payment deducted from the maximum scholarship amount if they matriculate at another college or university.

Falk School Scholarships

Falk School scholarships up to one quarter tuition are available to dependent children of full-time faculty members and faculty librarians.

- Operated by the School of Education, the Falk School consists of nine non-graded classes, kindergarten through eighth grade.

The children are admitted through the regular procedures of Falk School. See Procedure 09-05-16, Falk School: Tuition and Fees.

RETIRED/SEPARATED FACULTY

Eligibility of separated, disabled, retired, or deceased faculty for the above scholarships is established by Policy 02-07-02, Effect of Separation on Eligibility for Faculty Scholarship Benefits.

TAX WITHHOLDING ON TUITION SCHOLARSHIPS

Education benefits for employees are subject to Federal, State, and Local taxation regulations as are in effect from time to time with respect to the following:

1. Matriculation of the employee being classified as graduate level.
2. Exclusion from taxable income for educational benefits up to a maximum annual amount.
3. Exclusion from taxable income for educational benefits if certain requirements and conditions are fulfilled.

Separate regulations also apply to the following other categories of education benefits of employees:

1. An employee whose spouse's matriculation is classified at the graduate level.
2. An employee whose dependent child is enrolled at an accredited institution other than the University of Pittsburgh.

GENERAL TERMS AND CONDITIONS

Scholarships issued by the University are subject to review, adjustment, or cancellation for any of the following reasons:

- Change in student status
- Academic withdrawal or dismissal from the University
- Change in employment status

Scholarships are awarded regardless of the grades received in any course. However, eligibility for a scholarship does not guarantee admission to or retention in any academic program.

Scholarships are applied to tuition only; all other fees are the responsibility of the student.

Faculty who have been identified as being in default on State, Federal or institutional educational loans are not eligible for tuition remission benefits until they have provided the University with evidence that the default condition has been corrected.

III. REFERENCES

[Policy 02-05-02 Advanced Degrees](#)

[Policy 02-07-02, Effect of Separation on Eligibility for Faculty Scholarship Benefits](#)

[Policy 07-06-08, Domestic Partner Benefits](#)

[Policy 09-03-01, Tuition Exchange Scholarship Program](#)

[Procedure 07-06-08, Domestic Partner Benefits](#)

[Procedure 07-11-01, Employee/Spouse/Dependent Scholarships](#)

[Procedure 09-05-16, Falk School: Tuition and Fees](#)



University of Pittsburgh

Category

ACADEMIC AFFAIRS

Number 02-07-02

Section

Faculty Educational Benefits

Subject

Effect of Separation on Eligibility for Faculty Scholarship Benefits

Effective Date

July 1, 1994 (Published December 22, 1995)

POLICY

I. SCOPE

This policy establishes the eligibility for Employee/Spouse/Dependent scholarships upon the separation, disability, retirement, or death of the faculty member. The terms of the scholarships are the same as those listed in Policy 02-07-01, Employee/Spouse/Dependent Scholarships for Faculty.

II. POLICY

Faculty Scholarships

Faculty who are on approved long-term disability or who are retired, are entitled to the same scholarship benefits as current faculty.

Spouse Scholarships

Scholarship eligibility for faculty spouses of full-time faculty members, faculty librarians, and research associates continues after the disability, retirement, or death of the faculty member.

Spouses of deceased part-time faculty in the tenure stream or tenured, and of part-time faculty librarians who had been granted expectation of continued employment and who were not less than half-time, are eligible for the same tuition scholarship as spouses of current part-time faculty.

Spouses of deceased faculty members retain the scholarship benefits only until they remarry.

Proof of marriage must be furnished when applying for the scholarship.

Dependent Children

The University requires documentation to verify dependency status.

Dependent Children Attending the University of Pittsburgh

Dependent children of full-time faculty, faculty librarians, and research associates who are retired, on disability, or deceased are eligible for the same tuition scholarship at the University of Pittsburgh as the dependent children of current faculty.

Dependent children of part-time faculty in the tenure stream or tenured, and part-time faculty librarians who had been granted expectation of continued employment and who had an appointment for no less than half-time, who are retired, on disability, or deceased are eligible to receive tuition scholarships proportionate to those received by dependent children of current part-time faculty at the University of Pittsburgh.

Dependent Children Attending Other Institutions

Dependent children of full-time faculty members and faculty librarians who are retired, on disability, or deceased are eligible to receive tuition scholarships to attend any accredited college or university if they are already enrolled at the time of their parent's disability, retirement, or death. Dependent children of research associates who received an annual salary of at least \$17,500 are also eligible.

If not enrolled at that time but eligible for the benefit (must have been hired by 9/1/94, or have accepted in writing an offer of employment by 9/1/94), they are eligible to receive the scholarship only if the faculty member was employed full-time at the University for a total of 10 years immediately prior to the disability, retirement, or death.

Falk School Scholarships

Falk School Scholarships in effect for current employees are available to dependent children of full-time faculty members and faculty librarians who are retired, on disability, or deceased.

General Terms and Conditions

Scholarship benefits for faculty members who are involuntarily separated (e.g., other than personal resignation or dismissal for disciplinary reasons) are retained for both the term in which the employee receives the final paycheck and the immediately following term.

Tuition benefits issued for a particular term remain in force for the entire term if the faculty member remains employed in an eligible status through the second calendar month of the term. If a change to an ineligible status occurs prior to the end of the second calendar month of the term, the full benefit will be cancelled and the faculty member becomes responsible for the required tuition. If the faculty member, spouse, or dependent child is also no longer attending classes, the applicable student resignation procedures must be followed. See Procedure 09-05-08, Termination of Registration.

III. REFERENCES

Policy 02-07-01, Employee/Spouse/Dependent Scholarships for Faculty

Policy 07-06-08, Domestic Partner Benefits

Procedure 07-06-08, Domestic Partner Benefits

Procedure 07-11-01, Employee/Spouse/Dependent Scholarships

Procedure 09-05-08, Termination of Registration



University of Pittsburgh

Category	PERSONNEL	Number 07-11-01
Section	Staff Educational Benefits	
Subject	Employee/Spouse/Dependent Scholarships for Staff	
Effective Date	July 1, 1994 (Published December 22, 1995)	

POLICY

I. SCOPE

This policy establishes the scholarships available under the University of Pittsburgh Benefits Program, the terms of the scholarships, and the criteria for determining the eligibility of:

- Staff members, staff spouses, and dependent children of staff to receive tuition scholarships if enrolled at the University of Pittsburgh.
- Dependent children of staff to receive tuition scholarships if enrolled at other accredited institutions.
- Dependent children of staff to receive tuition scholarships if enrolled at Falk School.

II. POLICY

The University provides the following educational benefits to eligible staff. Effective with the Spring Term, 92-2, all staff members and their dependents receiving these benefits are classified as Pennsylvania residents for tuition assessment, with the exception of those staff members classified as Non-Immigrant (Citizen Code FS).

STAFF SCHOLARSHIPS

Regular staff may take advantage of the employee scholarship benefit beginning with the first term after the successful completion of the initial provisional period of employment with the University.

Regular, full-time staff are eligible to receive a tuition scholarship at the University of Pittsburgh, in any academic degree program, covering:

- The first eight credits taken each 15 week term for those studying for a first degree.
- The first six credits each 15 week term for those with a degree, regardless of the level of the courses.

Regular full-time staff enrolled in a non-degree program who have not completed their first degree are eligible for a tuition scholarship covering:

- The first eight credits taken each 15 week term.

Regular part-time staff receive a prorated share of either six or eight credits (depending on their degree status). The pro rata share corresponds to the percentage of the standard full-time work week of 37-1/2 hours. (Spouses and children of regular part-time staff are not eligible for education benefits.)

If the employee enrolls in the University's External Studies Program (UESP), a maximum of 11 credits

per term are covered by the scholarship for a first undergraduate degree and a maximum of eight credits per term for a subsequent undergraduate degree.

The scholarship covers undergraduate and graduate tuition for the allowable number of credits, except for the portion per credit which is the responsibility of the staff member. This portion is as follows. All other fees and charges are the responsibility of the student.

- For Employee - 3% of undergraduate and 10% of graduate tuition rate per credit. To enable staff to complete their degree through continuous enrollment, the \$5 per credit charge will be maintained for those staff who enrolled in Fall 94-1, Spring 94-2, or Summer 94-3; and new hires whose provisional period commenced not later than 9/1/94, with registration taking place the first term immediately following completion of the provisional period.
- For Spouse of Employee - 10% of undergraduate and graduate tuition rate per credit. The \$5 per credit charge applies as above.
- For Dependent Children - See "DEPENDENT CHILDREN SCHOLARSHIPS" section below.

The scholarship program outlined above will not cover full-time tuition at either the undergraduate or graduate level. Any staff member may enroll as a full-time student only with the approval of the departmental administrator. If approved, the staff member must at their own expense, absorb the difference between credits covered by the benefit and the amount of credits required for full-time student status.

SPOUSE SCHOLARSHIPS

Spouses of regular full-time staff may take advantage of the staff spouse scholarship benefit beginning with the first term after the employee has completed 12 consecutive months of employment with the University.

The scholarship covers six credits per term, provided the staff member's spouse is enrolled in a course for academic credit in either a degree or certificate program.

Proof of marriage must be furnished when applying for the scholarship.

DEPENDENT CHILDREN SCHOLARSHIPS

Within the context of the educational benefits program, the following two requirements for dependency must be met:

1. The student must be a natural, adopted, or step child of the employee.
2. The student must be listed as a child dependent on the employee's Form 1040 U.S. Individual Income Tax Return for the calendar year most applicable to the academic term for which scholarship application is being made.

The University requires documentation to verify dependency status.

Dependent Children Attending the University of Pittsburgh

The dependent children of regular full-time staff may take advantage of the employee dependent child scholarship benefit beginning with the first term after the employee has completed the provisional period of employment with the University.

- The scholarship covers full undergraduate tuition at the University of Pittsburgh.

- The dependent child is eligible for a maximum of 12 terms of full- or part-time study in an undergraduate program leading to a first baccalaureate degree.
- Registration for less than the maximum credit load allowed in Fall, Spring, or Summer uses one of the 12 allowable terms. Also, dependent children attending high school and registering for courses in a term at the University uses one term of the 12 allowable if they matriculate at the University.

Dependent Children Attending Other Institutions Not Part of the Tuition Exchange Scholarship Program

As of 9/1/94, this program was discontinued. However, it remains available as follows.

The University has a scholarship program for dependent children of regular full-time staff hired prior to September 1, 1989 who receive an annual salary of at least \$17,500. Employees hired on or after September 1, 1989 must receive an annual salary of at least \$40,000 to receive dependent tuition scholarships to colleges or universities other than the University of Pittsburgh. In addition, the employee must have been hired by 9/1/94 or have accepted in writing an offer of employment by 9/1/94.

- The dependent child may attend any other accredited college or university as a full-time or part-time student.
- The scholarship covers tuition up to a maximum of the in-state, full-time undergraduate tuition for two terms in the College of Arts and Sciences at the Pittsburgh Campus per year for a maximum of four academic years.
- A student who has not used the maximum per year and wishes to attend another institution or the University of Pittsburgh for the remainder of that academic year as a full- or part-time undergraduate may have the balance applied to that tuition.
- For students transferring from another college or university to the University of Pittsburgh, each academic year at another institution will be equivalent to two terms at the University of Pittsburgh.
- Dependent children attending high school and registering for courses at the University of Pittsburgh will have the tuition payment deducted from the maximum scholarship amount if they matriculate at another college or university.

Falk School Scholarships

Falk School scholarships up to one quarter tuition are available to dependent children of regular full-time staff employees who have been on the University payroll for 12 consecutive months.

- Operated by the School of Education, the Falk School consists of nine non-graded classes, kindergarten through eighth grade.

The children are admitted through the regular procedures of Falk School. See Procedure 09-05-16, Falk School: Tuition and Fees.

RETIRED/SEPARATED STAFF

Eligibility of separated, disabled, retired, or deceased employees for the above scholarships is established in Policy 07-11-02, Effect of Separation on Eligibility for Staff Scholarship Benefits.

TAX WITHHOLDING ON TUITION SCHOLARSHIPS

Education benefits for employees are subject to Federal, State, and Local taxation regulations as are in effect from time to time with respect to the following:

1. Matriculation of the employee being classified as graduate level.
2. Exclusion from taxable income for educational benefits up to a maximum annual amount.
3. Exclusion from taxable income for educational benefits if certain requirements and conditions are fulfilled.

Separate regulations also apply to the following other categories of education benefits of employees:

1. An employee whose spouse's matriculation is classified at the graduate level.
2. An employee whose dependent child is enrolled at an accredited institution other than the University of Pittsburgh.

GENERAL TERMS AND CONDITIONS

Scholarships are awarded regardless of the grades received in any course. However, eligibility for a scholarship does not guarantee admission to or retention in any academic program.

Scholarships are applied to tuition only; all other fees are the responsibility of the student.

Scholarships issued by the University are subject to review, adjustment, or cancellation for any of the following reasons:

- Change in student status.
- Academic withdrawal or dismissal from the University.
- Change in employment status.

Staff members who have been identified as being in default on State, Federal, or institutional educational loans are not eligible for tuition remission benefits until they have provided the University with evidence that the default condition has been corrected.

III. REFERENCES

Procedure 07-11-01, Employee/Spouse/Dependent Scholarships

Policy 07-11-02, Effect of Separation on Eligibility for Staff Scholarship Benefits

Policy 07-06-08, Domestic Partner Benefits

Procedure 07-06-08, Domestic Partner Benefits

Procedure 09-05-16, Falk School: Tuition and Fees

Policy 09-03-01, Tuition Exchange Scholarship Program



University of Pittsburgh

Category

PERSONNEL

Number 07-11-02

Section

Staff Educational Benefits

Subject

Effect of Separation on Eligibility for Staff Scholarship Benefits

Effective Date

July 1, 1994 (Published December 22, 1995)

POLICY

I. SCOPE

This policy establishes the eligibility for Employee/Spouse/Dependent scholarships upon the separation, disability, retirement, or death of the employee. The terms of the scholarships are the same as those listed in Policy 07-11-01, Employee/Spouse/Dependent Scholarships for Staff.

II. POLICY

Staff Scholarships

Employees who are on approved long-term disability or who are retired, are entitled to the same scholarship benefits as current employees if employed and enrolled at the time of disability or retirement, or if not enrolled at the time of disability or retirement were employed at the University for at least five years immediately prior to disability or retirement.

Spouse Scholarships

Scholarship eligibility continues as is available for the spouses of current employees who are currently enrolled at the University of Pittsburgh at the time of disability, retirement, or death of the employee.

If the spouse is not enrolled at the University at that time, the spouse is eligible to use the scholarship benefits as are available for the spouses of current employees if the employee worked at the University in a regular full-time position for at least five years immediately prior to the disability, retirement, or death.

Spouses of deceased staff members retain the scholarship benefits only until they remarry.

Proof of marriage must be furnished when applying for the scholarship.

Dependent Children

The University requires documentation to verify dependency status.

Dependent Children Attending the University of Pittsburgh

Scholarship eligibility continues as is available for dependent children of current employees who are currently enrolled at the University of Pittsburgh at the time of their parent's (the employee's) disability, retirement, or death.

Scholarship eligibility for dependent children who are not enrolled in a program of study at the University of Pittsburgh requires that the parent (employee) must have been employed at the University on a regular full-time basis at the time of disability, retirement, or death for a period of no less than five years.

Dependent Children Attending Other Institutions

Dependent children of disabled, retired, or deceased eligible staff may continue to receive tuition scholarships as are available for current employees to attend any accredited college or university if they are already enrolled at the time of their parent's disability, retirement, or death.

If not enrolled at that time, they are eligible to receive the scholarship only if the employee worked at the University in a regular full-time position for at least 10 years immediately prior to the disability, retirement, or death.

The University has a scholarship program for dependent children of regular full-time staff hired prior to September 1, 1989, who receive an annual salary of at least \$17,500. Employees hired on or after September 1, 1989 must receive an annual salary of at least \$40,000 to receive dependent tuition scholarships to colleges or universities other than the University of Pittsburgh. In addition, the employee must have been hired by 9/1/94, or have accepted in writing an offer of employment by 9/1/94.

Falk School Scholarships

Scholarship eligibility continues as available for current employees for dependent children including employment service requirements.

The terms of the scholarship are the same as those listed for dependent children attending the University of Pittsburgh.

The amount of the scholarship is a percentage of the total tuition.

General Terms and Conditions

Employees who are on leave of absence without pay are not eligible for scholarship benefits.

Scholarship benefits for staff members who are involuntarily separated (e.g., other than personal resignation or dismissal for disciplinary reasons) are retained for both the term in which the employee receives the final paycheck and the following term.

Tuition benefits issued for a particular term remain in force for the entire term if the employee remains employed in an eligible status through the second calendar month of the term. If a change to an ineligible status occurs prior to the end of the second calendar month of the term, the full benefit will be cancelled and the employee becomes responsible for the required tuition. If the employee, spouse, or dependent child is also no longer attending classes, the applicable student resignation procedures must be followed. See Procedure 09-05-08, Termination of Registration.

III. REFERENCES

Policy 07-11-01, Employee/Spouse/Dependent Scholarships for Staff

Procedure 07-11-01, Employee/Spouse/Dependent Scholarships

Policy 07-06-08, Domestic Partner Benefits

Procedure 07-06-08, Domestic Partner Benefits

Procedure 09-05-08, Termination of Registration



University of Pittsburgh

Category	ACADEMIC AFFAIRS	Number 02-10-01
Section	Graduate Student Assistance	
Subject	Graduate Student Assistant/Teaching Assistant and Fellow/Graduate Student Researcher Scholarships	
Effective Date	April 2, 1993	

POLICY

I. SCOPE

This policy establishes the criteria for determining the eligibility of Graduate Student Assistants, Teaching Assistants, Teaching Fellows, and Graduate Student Researchers to receive tuition scholarships for credits taken at the University of Pittsburgh.

II. POLICY

Graduate Student Assistants, Teaching Assistants, Teaching Fellows, and Graduate Student Researchers who are appointed through the Payroll-Personnel system are eligible to receive tuition scholarships in recognition of academic merit.

Graduate students who have full-time appointments are eligible to receive full tuition scholarships to cover up to 15 credits.

Part-time appointees are eligible to receive tuition scholarships in accord with their appointments. The maximum scholarships that will be provided are as follows:

- Three-fourth appointment: nine credits
- One-half appointment: six credits
- One-fourth appointment: three credits

TAs, TFs, GSAs, and GSRs who receive full-time or fractional appointments in the Summer Term or Summer Session I or II must register for at least three credits, or for the Full-time Dissertation Study option, in the term or sessions. A graduate student who registers is eligible to receive a tuition scholarship proportionate to the appointment.

The tuition scholarship covers the Student Health Fee for full-time students in the Fall and Spring terms. The University will not pay the student health fee for any TA, TF or GSA who receives an appointment in the Summer term and/or sessions.

The prevailing Computing and Network Services fee and Security, Safety, and Transportation fee are included in the merit scholarships awarded full-time and part-time graduate students holding appointments in the Fall, Spring, or Summer term and/or Summer sessions.

The tuition scholarship does not cover course-related fees or the Student Activity fee. The student is responsible for all charges not covered by the tuition scholarship. The tuition scholarship is non-refundable.

III. REFERENCES

Procedure 02-10-01, Graduate Student Assistant/Teaching Assistant and Fellow/Graduate Student
Researcher Scholarships



University of Pittsburgh

Category	STUDENT AFFAIRS	Number 09-03-01
Section	Financial Aid	
Subject	Tuition Exchange Scholarship Program	
Effective Date	December 8, 2006 Revised	

POLICY

I. SCOPE

This policy establishes the University's participation in the Tuition Exchange Scholarship Program, administered by the Office of Admissions and Financial Aid, and available to the dependent children of regular full-time University employees. It includes the terms of the scholarships and the criteria for determining eligibility to participate in the program.

II. POLICY

Effective with the 1990-91 academic year, the University will become an active participant in the Tuition Exchange Scholarship Program. Member institutions of the Tuition Exchange Program may send dependent children of employees, if the dependent child is awarded a Tuition Exchange Scholarship, to any other school participating in the program at a significant tuition reduction or at no tuition charge. The dependent children of regular full-time University employees with at least one year of service are eligible to apply.

The number of dependent children eligible to participate in the Tuition Exchange Scholarship program is limited by the number of scholarships available at member institutions.

The dependent child must be admitted to the host institution to be eligible for Tuition Exchange Scholarship consideration. Member institutions apply their own admissions standards and are free to choose among applicants. The placement of applicants is not guaranteed. Host institutions also have the right to terminate Tuition Exchange Scholarships if students do not meet clearly articulated standards of academic performance or personal conduct.

Only the Tuition Exchange Liaison Officer at the sponsor institution can certify eligibility to participate in the program. Only the Tuition Exchange Liaison Officer at the host institution can offer a Tuition Exchange scholarship.

University of Pittsburgh as the Sponsoring Institution

Application for scholarship through the Tuition Exchange Program is open only to freshmen dependent children of regular full-time employees with at least one year of full-time service.

The deadline for submitting an application for a Tuition Exchange Scholarship is April 1 for the subsequent Fall Term.

- Where participation is limited, selection will be made based on the parent's length of full-time service defined by the date(s) of full-time hire in the Office of Human Resources or Faculty Records. Preference will be given to first time participants.
- The Tuition Exchange Committee will apply additional limitations, as necessary.

A tuition exchange scholarship generally covers eight academic terms. However, if the University fails to enroll an appropriate number of Tuition Exchange students, eligibility may be limited to less than

eight terms. The University has the right to limit eligibility to less than eight terms, and eligibility must be recertified each academic year.

- Renewal of a Tuition Exchange Scholarship is contingent upon the student maintaining the required standards of academic performance and the employee maintaining eligibility. The conditions established by University policies 02-07-02 and 07-11-02, Effect of Separation on Eligibility for Scholarship Benefits, are applicable to Tuition Exchange.

The tuition exchange scholarship may cover full-tuition at the host institution, but not room, board, or special fees. However, institutions with tuitions greater than \$9,900 are permitted to award less than full tuition. In such cases, the value of the 1990-91 scholarship will not be less than \$9,900. (This figure may be adjusted annually.)

Within the context of the Tuition Exchange Program, the following two requirements for dependency must be met:

- The student must be a natural, adopted, or step child of the employee, and
- The student must be listed as a dependent on the employee's 1040 U.S. Individual Income Tax Return for the most recent complete tax year.

The University may require documentation to verify dependency status.

University of Pittsburgh as the Host Institution

The tuition exchange scholarship covers only tuition at the University of Pittsburgh, not room, board, or special fees such as health, activity, and network service fees.

Applicants must be admitted to the University of Pittsburgh and certified as eligible for a Tuition Exchange scholarship by the Tuition Liaison Officer at their sponsoring institution.

When the number of applicants exceed the number of available scholarships, the Office of Admissions and Financial Aid will rank candidates according to academic performance.

Tuition costs will be charged to a University account established by the Comptroller's Office.

Tuition Exchange

Tuition Exchange is managed by members of the academic community and is responsible for the promotion and recording of exchange scholarships, distribution of membership lists, and the development and implementation of program controls. The University, as a member institution of Tuition Exchange, will abide by the policies and procedures established by Tuition Exchange, which will supersede University policies and procedures in the event that inconsistencies arise.

III. REFERENCE

Procedure 09-03-01, Tuition Exchange Scholarship Program