

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, 2021**



December 15, 2021

Susan F. Elder, Comptroller & Comptroller - Joint State Government Commission
Lynette Kuhn, Division Chief, Division of Higher Education, Access and Equity,
Office of Postsecondary and Higher Education, PA Department of Education
Susan Banks, Acting Deputy Secretary and State Librarian, Office of
Commonwealth Libraries, PA Department of Education
Jennifer Maguire-Wright, Chief, Materials Management Division, Free Library
of Philadelphia
Amy Welch, Library Services Manager, The Carnegie Library of Pittsburgh
Faye Chadwell, Dean of University Libraries and Scholarly Communications,
Pennsylvania State University

Thurman D. Wingrove
Office of the Controller

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The University of Pittsburgh herewith respectfully submits the Stairs Data 2022: Information Disclosure of the State-Related Universities for the twelve-month period ended June 30, 2021. 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 blue ink, appearing to read "Thurman D. Wingrove".

Thurman D. Wingrove
Controller

cc: Chancellor Patrick D. Gallagher
Dr. Ann E. Cudd
Charles F. McLaughlin
Hari Sastry
Dr. Anantha Shekhar
Paul A. Supowitz
Kathy P. Tosh
Kevin Washo, Jr.
Chera Kowalski

UNIVERSITY OF PITTSBURGH
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UNIVERSITY OF PITTSBURGH
Financial Disclosure Report

Section 2004-D(A)(1)
Revenue and Expenditure Budget, FY 2021 and FY 2022

Section 2004-D(A)(2)
Actual Revenue and Expenditures, FY 2021 and FY 2020

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

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

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 46 responsibility centers defined in the University which are further aggregated into 13 super-responsibility centers (SRC): Chancellor, Senior Vice Chancellor Business and Operations, Senior Vice Chancellor and Provost, Senior Vice Chancellor Health Sciences, School of Medicine Division, General University, Senior Vice Chancellor Engagement, Senior Vice Chancellor Research, Senior Vice Chancellor and Chief Legal Officer, Senior Vice Chancellor Philanthropic and Alumni Engagement, Chief Information Officer, Director of Athletics, and Senior Vice Chancellor and Chief Financial Officer. 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, 2021 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, 2021)

00 – CHANCELLOR

01 Chancellor

01 – SVC BUSINESS AND OPERATIONS

67 Facilities Management
86 SVC Business and Operations
89 Human Resources ⁽¹⁾
91 Planning, Design and Real Estate
92 Business and Auxiliary Services
93 Public Safety and Emergency
Management

02 – SVC AND PROVOST

05 Student Affairs
06 Kenneth P. Dietrich School of Arts and
Sciences
10 SVC 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
78 Learning Research & Development Center
81 University Center for Social & Urban
Research
94 School of Computing and Information

03 – SVC HEALTH SCIENCES

30 SVC 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 UPMC Hillman Cancer Center
85 SOMD Administration
90 Western Psychiatric Institute and Clinic

05 – GENERAL UNIVERSITY

83 General University

06 – SVC Engagement

02 SVC Engagement ⁽²⁾

07 – SVC Research

03 SVC Research

08 – SVC and Chief Legal Officer

54 Office of University Counsel

09 – SVC Philanthropic and Alumni Engagement

56 SVC Philanthropic and Alumni Engagement

10 – Chief Information Officer

61 Pitt Information Technology

11 – Director of Athletics

80 Athletics

12 – SVC and Chief Financial Officer

87 SVC and Chief Financial Officer

⁽¹⁾ Responsibility Center 89 moved from its own Superunit 13 – Human Resources into Superunit 01 – SVC Business and Operations in Fiscal Year 2021. Superunit 13 was eliminated.

⁽²⁾ Responsibility Center 02 – SVC Engagement and its own Superunit 06 – SVC Engagement was eliminated in Fiscal Year 2022.

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 2021 vs. FY 2022, and the other for comparative actuals for FY 2021 vs. FY 2020. 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 2021 and FY 2020 tie to the University's internal financial statements. Tuition and Fees in the audited financial statements include certain fees that are reported in a fund group that is excluded from this report, but broken out separately in the internal financial statements.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Tuition, Fees, and Appropriation
Budget FY 2021 vs Budget FY 2022

TOTAL UNIVERSITY

	Budget 2021	Budget 2022
Tuition and Fees	\$ 847,367,110	\$ 865,730,000
Appropriation	183,146,000	183,146,000
TOTAL TUITION, FEES, & APPROPRIATION	\$ 1,030,513,110	\$ 1,048,876,000

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Tuition, Fees, and Appropriation
Actual FY 2021 vs Actual FY 2020

TOTAL UNIVERSITY

	<u>Actual 2021</u>	<u>Actual 2020</u>
Tuition and Fees	\$ 854,067,381	\$ 863,239,967
Appropriation	<u>183,132,225</u>	<u>183,145,395</u>
TOTAL TUITION, FEES, & APPROPRIATION	<u><u>\$ 1,037,199,606</u></u>	<u><u>\$ 1,046,385,362</u></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 2021 vs. Budget FY 2022 and Actual FY 2021 vs. Actual FY 2020, 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 # 4 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.

Note regarding FY 2021 Budgets – in response to the coronavirus pandemic and the resulting operational adjustments, temporary budget cuts were made by almost all responsibility centers which are evident comparing FY 2021 to FY 2022 budgets.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

01 Chancellor

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,318,574	\$ 12,748,483
Fringe Benefits	826,878	3,693,480
Subtotal - Compensation	<u>4,145,452</u>	<u>16,441,963</u>
<u>All Other Expenses</u>		
Travel & Business	87,652	592,883
Other	1,070,672	3,381,254
Subtotal - All Other Expenses	<u>1,158,324</u>	<u>3,974,137</u>
 TOTAL EXPENSES	 <u>\$ 5,303,776</u>	 <u>\$ 20,416,100</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

The increase in expenses budgeted in FY 2022 is due primarily to the transfer of accounts from RC02, SVC Engagement, most of which was combined with RC01 in a reorganization effective July 1, 2021.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

67 Facilities Management

Statement of Expenses:	Budget 2021	Budget 2022
<u>Compensation Expense</u>		
Salaries	\$ 23,674,215	\$ 26,297,382
Fringe Benefits	8,191,464	9,104,892
Subtotal - Compensation	31,865,679	35,402,274
<u>All Other Expenses</u>		
Travel & Business	313,917	261,248
Other	20,951,838	20,102,916
Subtotal - All Other Expenses	21,265,755	20,364,164
 TOTAL EXPENSES	 \$ 53,131,434	 \$ 55,766,438

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	15,400	15,396
TOTAL REVENUES	\$ 15,400	\$ 15,396

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

86 SVC Business and Operations

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 1,306,736	\$ 1,889,797
Fringe Benefits	286,106	397,608
Subtotal - Compensation	<u>1,592,842</u>	<u>2,287,405</u>
<u>All Other Expenses</u>		
Travel & Business	20,000	18,000
Other	209,334	204,135
Subtotal - All Other Expenses	<u>229,334</u>	<u>222,135</u>
 TOTAL EXPENSES	 <u>\$ 1,822,176</u>	 <u>\$ 2,509,540</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

89 Human Resources

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,431,703	\$ 4,752,394
Fringe Benefits	1,429,979	1,516,776
Subtotal - Compensation	<u>5,861,682</u>	<u>6,269,170</u>
<u>All Other Expenses</u>		
Travel & Business	37,800	25,642
Other	(1,098,111)	(637,752)
Subtotal - All Other Expenses	<u>(1,060,311)</u>	<u>(612,110)</u>
 TOTAL EXPENSES	 <u>\$ 4,801,371</u>	 <u>\$ 5,657,060</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

91 Planning, Design and Real Estate

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 546,682	\$ 554,750
Fringe Benefits	161,712	162,972
Subtotal - Compensation	<u>708,394</u>	<u>717,722</u>
<u>All Other Expenses</u>		
Travel & Business	13,500	19,001
Other	5,994,849	8,888,759
Subtotal - All Other Expenses	<u>6,008,349</u>	<u>8,907,760</u>
 TOTAL EXPENSES	 <u>\$ 6,716,743</u>	 <u>\$ 9,625,482</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 5,693,097	\$ 8,280,817
Other revenue	-	-
TOTAL REVENUES	<u>\$ 5,693,097</u>	<u>\$ 8,280,817</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

92 Business and Auxiliary Services

Statement of Expenses:	Budget 2021	Budget 2022
<u>Compensation Expense</u>		
Salaries	\$ 2,671,705	\$ 2,915,665
Fringe Benefits	893,400	997,992
Subtotal - Compensation	3,565,105	3,913,657
<u>All Other Expenses</u>		
Travel & Business	(3,964,396)	(3,341,658)
Other	8,922,598	14,363,351
Subtotal - All Other Expenses	4,958,202	11,021,693
 TOTAL EXPENSES	 \$ 8,523,307	 \$ 14,935,350

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 840,053	\$ 1,308,300
Other revenue	-	300,010
TOTAL REVENUES	\$ 840,053	\$ 1,608,310

Comments on FY2022 increase (decrease) over FY2021:

The increase in FY 2022 budgeted expenses is primarily due to the increase in the Security & Transportation fee (reflected on page 6), additional funding for various campus transportation services, and the transfer of departments from RC02, SVC Engagement.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

93 Public Safety and Emergency Management

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,433,648	\$ 12,605,908
Fringe Benefits	4,438,368	4,486,572
Subtotal - Compensation	<u>16,872,016</u>	<u>17,092,480</u>
<u>All Other Expenses</u>		
Travel & Business	439,176	653,051
Other	<u>(240,345)</u>	<u>(126,660)</u>
Subtotal - All Other Expenses	<u>198,831</u>	<u>526,391</u>
 TOTAL EXPENSES	 <u>\$ 17,070,847</u>	 <u>\$ 17,618,871</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>2,000</u>	<u>2,000</u>
TOTAL REVENUES	<u>\$ 2,000</u>	<u>\$ 2,000</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

05 Student Affairs

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 6,868,935	\$ 7,149,632
Fringe Benefits	2,199,855	2,181,216
Subtotal - Compensation	<u>9,068,790</u>	<u>9,330,848</u>
<u>All Other Expenses</u>		
Travel & Business	665,759	775,351
Other	1,908,029	2,127,968
Subtotal - All Other Expenses	<u>2,573,788</u>	<u>2,903,319</u>
 TOTAL EXPENSES	 <u>\$ 11,642,578</u>	 <u>\$ 12,234,167</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

06 Kenneth P. Dietrich School of Arts and Sciences

Statement of Expenses:	Budget 2021	Budget 2022
<u>Compensation Expense</u>		
Salaries	\$ 112,144,161	\$ 110,754,622
Fringe Benefits	36,281,865	36,010,246
Subtotal - Compensation	148,426,026	146,764,868
<u>All Other Expenses</u>		
Travel & Business	2,090,689	3,687,973
Other	43,922,798	47,392,557
Subtotal - All Other Expenses	46,013,487	51,080,530
 TOTAL EXPENSES	 \$ 194,439,513	 \$ 197,845,398

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 51,500	\$ 66,000
Other revenue	74,990	90,000
TOTAL REVENUES	\$ 126,490	\$ 156,000

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

10 SVC and Provost

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 25,568,194	\$ 29,360,042
Fringe Benefits	7,171,728	8,234,028
Subtotal - Compensation	<u>32,739,922</u>	<u>37,594,070</u>
<u>All Other Expenses</u>		
Travel & Business	158,050	814,779
Other	65,906,058	73,655,544
Subtotal - All Other Expenses	<u>66,064,108</u>	<u>74,470,323</u>
 TOTAL EXPENSES	 <u>\$ 98,804,030</u>	 <u>\$ 112,064,393</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,351,911	\$ 1,324,053
Other revenue	28,500	28,500
TOTAL REVENUES	<u>\$ 1,380,411</u>	<u>\$ 1,352,553</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

15 College of General Studies

Statement of Expenses:	Budget 2021	Budget 2022
<u>Compensation Expense</u>		
Salaries	\$ 2,313,794	\$ 2,334,413
Fringe Benefits	795,660	806,676
Subtotal - Compensation	3,109,454	3,141,089
<u>All Other Expenses</u>		
Travel & Business	45,102	79,463
Other	488,233	490,528
Subtotal - All Other Expenses	533,335	569,991
 TOTAL EXPENSES	 \$ 3,642,789	 \$ 3,711,080

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

20 Honors College

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 721,834	\$ 733,982
Fringe Benefits	257,796	261,516
Subtotal - Compensation	<u>979,630</u>	<u>995,498</u>
<u>All Other Expenses</u>		
Travel & Business	31,507	53,512
Other	90,420	90,412
Subtotal - All Other Expenses	<u>121,927</u>	<u>143,924</u>
 TOTAL EXPENSES	 <u>\$ 1,101,557</u>	 <u>\$ 1,139,422</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

21 Katz Graduate School of Business

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 26,525,209	\$ 26,866,816
Fringe Benefits	8,257,206	8,373,444
Subtotal - Compensation	<u>34,782,415</u>	<u>35,240,260</u>
<u>All Other Expenses</u>		
Travel & Business	786,793	669,484
Other	(923,546)	2,468,248
Subtotal - All Other Expenses	<u>(136,753)</u>	<u>3,137,732</u>
 TOTAL EXPENSES	 <u>\$ 34,645,662</u>	 <u>\$ 38,377,992</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

22 School of Education

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,018,777	\$ 11,717,824
Fringe Benefits	3,864,254	3,702,504
Subtotal - Compensation	<u>15,883,031</u>	<u>15,420,328</u>
<u>All Other Expenses</u>		
Travel & Business	80,852	87,324
Other	3,092,997	3,377,244
Subtotal - All Other Expenses	<u>3,173,849</u>	<u>3,464,568</u>
 TOTAL EXPENSES	 <u>\$ 19,056,880</u>	 <u>\$ 18,884,896</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 31,173	\$ 4,740
Other revenue	-	-
TOTAL REVENUES	<u>\$ 31,173</u>	<u>\$ 4,740</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

23 Swanson School of Engineering

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 30,091,906	\$ 31,028,379
Fringe Benefits	9,475,234	9,834,192
Subtotal - Compensation	<u>39,567,140</u>	<u>40,862,571</u>
<u>All Other Expenses</u>		
Travel & Business	387,522	508,097
Other	17,975,002	16,970,792
Subtotal - All Other Expenses	<u>18,362,524</u>	<u>17,478,889</u>
 TOTAL EXPENSES	 <u>\$ 57,929,664</u>	 <u>\$ 58,341,460</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 350,496	\$ 282,240
Other revenue	-	-
TOTAL REVENUES	<u>\$ 350,496</u>	<u>\$ 282,240</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

24 School of Law

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 7,995,622	\$ 8,620,507
Fringe Benefits	2,459,585	2,669,280
Subtotal - Compensation	<u>10,455,207</u>	<u>11,289,787</u>
<u>All Other Expenses</u>		
Travel & Business	36,500	-
Other	7,400,243	6,282,694
Subtotal - All Other Expenses	<u>7,436,743</u>	<u>6,282,694</u>
 TOTAL EXPENSES	 <u><u>\$ 17,891,950</u></u>	 <u><u>\$ 17,572,481</u></u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	42,100	42,100
TOTAL REVENUES	<u><u>\$ 42,100</u></u>	<u><u>\$ 42,100</u></u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

25 Graduate School of Public & International Affairs

Statement of Expenses:	Budget 2021	Budget 2022
<u>Compensation Expense</u>		
Salaries	\$ 5,328,598	\$ 5,348,073
Fringe Benefits	1,691,911	1,741,404
Subtotal - Compensation	7,020,509	7,089,477
<u>All Other Expenses</u>		
Travel & Business	255,451	255,432
Other	2,795,227	2,961,914
Subtotal - All Other Expenses	3,050,678	3,217,346
TOTAL EXPENSES	\$ 10,071,187	\$ 10,306,823

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

26 School of Social Work

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,213,587	\$ 4,789,310
Fringe Benefits	1,364,284	1,563,612
Subtotal - Compensation	<u>5,577,871</u>	<u>6,352,922</u>
<u>All Other Expenses</u>		
Travel & Business	66,927	54,500
Other	1,752,012	1,326,951
Subtotal - All Other Expenses	<u>1,818,939</u>	<u>1,381,451</u>
 TOTAL EXPENSES	 <u>\$ 7,396,810</u>	 <u>\$ 7,734,373</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 50,000	\$ 133,000
Other revenue	-	-
TOTAL REVENUES	<u>\$ 50,000</u>	<u>\$ 133,000</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

41 Johnstown Campus

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 14,559,825	\$ 16,435,739
Fringe Benefits	4,395,293	5,092,380
Subtotal - Compensation	<u>18,955,118</u>	<u>21,528,119</u>
<u>All Other Expenses</u>		
Travel & Business	317,576	628,034
Other	6,335,189	5,736,368
Subtotal - All Other Expenses	<u>6,652,765</u>	<u>6,364,402</u>
 TOTAL EXPENSES	 <u>\$ 25,607,883</u>	 <u>\$ 27,892,521</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 98,709	\$ 114,844
Other revenue	147,700	147,700
TOTAL REVENUES	<u>\$ 246,409</u>	<u>\$ 262,544</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

42 Greensburg Campus

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,366,874	\$ 10,501,553
Fringe Benefits	3,204,539	3,280,200
Subtotal - Compensation	<u>13,571,413</u>	<u>13,781,753</u>
<u>All Other Expenses</u>		
Travel & Business	351,521	351,757
Other	2,427,669	2,024,582
Subtotal - All Other Expenses	<u>2,779,190</u>	<u>2,376,339</u>
 TOTAL EXPENSES	 <u>\$ 16,350,603</u>	 <u>\$ 16,158,092</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	53,494	53,503
TOTAL REVENUES	<u>\$ 53,494</u>	<u>\$ 53,503</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

43 Titusville Campus

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,581,007	\$ 2,216,352
Fringe Benefits	851,424	706,512
Subtotal - Compensation	<u>3,432,431</u>	<u>2,922,864</u>
<u>All Other Expenses</u>		
Travel & Business	41,500	26,254
Other	1,231,616	1,792,070
Subtotal - All Other Expenses	<u>1,273,116</u>	<u>1,818,324</u>
 TOTAL EXPENSES	 <u>\$ 4,705,547</u>	 <u>\$ 4,741,188</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	400,000	400,008
TOTAL REVENUES	<u>\$ 400,000</u>	<u>\$ 400,008</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

44 Bradford Campus

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 13,056,003	\$ 12,793,419
Fringe Benefits	4,035,891	4,060,356
Subtotal - Compensation	<u>17,091,894</u>	<u>16,853,775</u>
<u>All Other Expenses</u>		
Travel & Business	751,430	726,376
Other	6,165,638	6,775,478
Subtotal - All Other Expenses	<u>6,917,068</u>	<u>7,501,854</u>
 TOTAL EXPENSES	 <u>\$ 24,008,962</u>	 <u>\$ 24,355,629</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 100,700	\$ 66,336
Other revenue	43,152	43,152
TOTAL REVENUES	<u>\$ 143,852</u>	<u>\$ 109,488</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

51 University Center for International Studies

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,493,213	\$ 3,606,505
Fringe Benefits	1,218,170	1,255,524
Subtotal - Compensation	<u>4,711,383</u>	<u>4,862,029</u>
<u>All Other Expenses</u>		
Travel & Business	915,165	836,755
Other	2,430,289	2,125,587
Subtotal - All Other Expenses	<u>3,345,454</u>	<u>2,962,342</u>
 TOTAL EXPENSES	 <u>\$ 8,056,837</u>	 <u>\$ 7,824,371</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 18,900	\$ -
Other revenue	18,930	18,930
TOTAL REVENUES	<u>\$ 37,830</u>	<u>\$ 18,930</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

57 Education-University Service Programs

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 587,908	\$ 547,715
Fringe Benefits	197,556	195,624
Subtotal - Compensation	<u>785,464</u>	<u>743,339</u>
<u>All Other Expenses</u>		
Travel & Business	7,800	17,800
Other	177,108	156,216
Subtotal - All Other Expenses	<u>184,908</u>	<u>174,016</u>
 TOTAL EXPENSES	 <u>\$ 970,372</u>	 <u>\$ 917,355</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

60 Libraries

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,640,646	\$ 10,340,404
Fringe Benefits	2,814,663	3,271,164
Subtotal - Compensation	<u>11,455,309</u>	<u>13,611,568</u>
<u>All Other Expenses</u>		
Travel & Business	28,650	355,507
Other	13,620,080	11,847,993
Subtotal - All Other Expenses	<u>13,648,730</u>	<u>12,203,500</u>
 TOTAL EXPENSES	 <u>\$ 25,104,039</u>	 <u>\$ 25,815,068</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 27,000	\$ 27,000
Other revenue	16,210	19,000
TOTAL REVENUES	<u>\$ 43,210</u>	<u>\$ 46,000</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

78 Learning Research & Development Center

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,900,460	\$ 2,938,249
Fringe Benefits	954,072	973,560
Subtotal - Compensation	<u>3,854,532</u>	<u>3,911,809</u>
<u>All Other Expenses</u>		
Travel & Business	-	10,000
Other	1,158,087	1,233,062
Subtotal - All Other Expenses	<u>1,158,087</u>	<u>1,243,062</u>
 TOTAL EXPENSES	 <u>\$ 5,012,619</u>	 <u>\$ 5,154,871</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 200,000	\$ 235,000
Other revenue	-	-
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 235,000</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

81 University Center for Social & Urban Research

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 735,577	\$ 758,589
Fringe Benefits	246,120	253,944
Subtotal - Compensation	<u>981,697</u>	<u>1,012,533</u>
<u>All Other Expenses</u>		
Travel & Business	3,000	3,000
Other	239,096	179,296
Subtotal - All Other Expenses	<u>242,096</u>	<u>182,296</u>
 TOTAL EXPENSES	 <u>\$ 1,223,793</u>	 <u>\$ 1,194,829</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

94 School of Computing and Information

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,018,025	\$ 11,949,191
Fringe Benefits	3,911,242	3,905,748
Subtotal - Compensation	<u>15,929,267</u>	<u>15,854,939</u>
<u>All Other Expenses</u>		
Travel & Business	168,132	17,148
Other	2,216,308	4,533,642
Subtotal - All Other Expenses	<u>2,384,440</u>	<u>4,550,790</u>
 TOTAL EXPENSES	 <u>\$ 18,313,707</u>	 <u>\$ 20,405,729</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 62,004	\$ 7,164
Other revenue	-	-
TOTAL REVENUES	<u>\$ 62,004</u>	<u>\$ 7,164</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

30 SVC Health Sciences

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,105,650	\$ 11,811,277
Fringe Benefits	2,466,708	2,894,184
Subtotal - Compensation	<u>12,572,358</u>	<u>14,705,461</u>
<u>All Other Expenses</u>		
Travel & Business	263,417	375,833
Other	7,646,857	7,784,932
Subtotal - All Other Expenses	<u>7,910,274</u>	<u>8,160,765</u>
 TOTAL EXPENSES	 <u>\$ 20,482,632</u>	 <u>\$ 22,866,226</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	5,855,521	5,882,341
TOTAL REVENUES	<u>\$ 5,855,521</u>	<u>\$ 5,882,341</u>

Comments on FY2022 increase (decrease) over FY2021:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

31 School of Dental Medicine

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 19,616,450	\$ 20,107,349
Fringe Benefits	6,087,315	6,235,800
Subtotal - Compensation	<u>25,703,765</u>	<u>26,343,149</u>
<u>All Other Expenses</u>		
Travel & Business	114,450	90,000
Other	2,971,690	3,149,519
Subtotal - All Other Expenses	<u>3,086,140</u>	<u>3,239,519</u>
 TOTAL EXPENSES	 <u>\$ 28,789,905</u>	 <u>\$ 29,582,668</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 8,257,200	\$ 8,424,242
Other revenue	-	-
TOTAL REVENUES	<u>\$ 8,257,200</u>	<u>\$ 8,424,242</u>

Comments on FY2022 increase (decrease) over FY2021:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

32 School of Nursing

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,727,099	\$ 12,530,551
Fringe Benefits	3,981,320	3,947,304
Subtotal - Compensation	<u>16,708,419</u>	<u>16,477,855</u>
<u>All Other Expenses</u>		
Travel & Business	102,300	161,824
Other	1,606,884	315,576
Subtotal - All Other Expenses	<u>1,709,184</u>	<u>477,400</u>
 TOTAL EXPENSES	 <u>\$ 18,417,603</u>	 <u>\$ 16,955,255</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 49,235	\$ 45,000
Other revenue	-	-
TOTAL REVENUES	<u>\$ 49,235</u>	<u>\$ 45,000</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

33 School of Pharmacy

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,999,065	\$ 9,699,745
Fringe Benefits	3,221,923	3,156,276
Subtotal - Compensation	<u>13,220,988</u>	<u>12,856,021</u>
<u>All Other Expenses</u>		
Travel & Business	18,644	17,552
Other	599,004	1,225,673
Subtotal - All Other Expenses	<u>617,648</u>	<u>1,243,225</u>
 TOTAL EXPENSES	 <u>\$ 13,838,636</u>	 <u>\$ 14,099,246</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 23,535	\$ 20,341
Other revenue	-	-
TOTAL REVENUES	<u>\$ 23,535</u>	<u>\$ 20,341</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

34 Graduate School of Public Health

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,108,001	\$ 7,581,440
Fringe Benefits	2,989,349	2,596,728
Subtotal - Compensation	<u>12,097,350</u>	<u>10,178,168</u>
<u>All Other Expenses</u>		
Travel & Business	211,292	172,548
Other	4,562,228	5,339,177
Subtotal - All Other Expenses	<u>4,773,520</u>	<u>5,511,725</u>
 TOTAL EXPENSES	 <u>\$ 16,870,870</u>	 <u>\$ 15,689,893</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

39 School of Health & Rehabilitation Sciences

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 14,420,560	\$ 18,223,310
Fringe Benefits	4,357,860	5,584,980
Subtotal - Compensation	<u>18,778,420</u>	<u>23,808,290</u>
<u>All Other Expenses</u>		
Travel & Business	182,697	655,612
Other	5,278,711	(25,042)
Subtotal - All Other Expenses	<u>5,461,408</u>	<u>630,570</u>
 TOTAL EXPENSES	 <u>\$ 24,239,828</u>	 <u>\$ 24,438,860</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 139,000	\$ 373,050
Other revenue	180,250	180,250
TOTAL REVENUES	<u>\$ 319,250</u>	<u>\$ 553,300</u>

Comments on FY2022 increase (decrease) over FY2021:

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Budget FY 2021 vs Budget FY 2022

35 School of Medicine

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 65,261,162	\$ 66,210,308
Fringe Benefits	16,209,641	16,591,944
Subtotal - Compensation	<u>81,470,803</u>	<u>82,802,252</u>
<u>All Other Expenses</u>		
Travel & Business	2,533,061	2,243,048
Other	113,105,916	113,895,531
Subtotal - All Other Expenses	<u>115,638,977</u>	<u>116,138,579</u>
 TOTAL EXPENSES	 <u>\$ 197,109,780</u>	 <u>\$ 198,940,831</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 2,302,896	\$ 1,748,511
Other revenue	136,839,691	137,213,532
TOTAL REVENUES	<u>\$ 139,142,587</u>	<u>\$ 138,962,043</u>

Comments on FY2022 increase (decrease) over FY2021:

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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

55 UPMC Hillman Cancer Center

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,043,000	\$ 18,283,000
Fringe Benefits	4,597,008	5,561,520
Subtotal - Compensation	<u>19,640,008</u>	<u>23,844,520</u>
<u>All Other Expenses</u>		
Travel & Business	-	-
Other	11,196,992	13,523,480
Subtotal - All Other Expenses	<u>11,196,992</u>	<u>13,523,480</u>
 TOTAL EXPENSES	 <u>\$ 30,837,000</u>	 <u>\$ 37,368,000</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	30,837,000	37,368,000
TOTAL REVENUES	<u>\$ 30,837,000</u>	<u>\$ 37,368,000</u>

Comments on FY2022 increase (decrease) over FY2021:

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85 SOMD Administration

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 24,295,345	\$ 26,645,506
Fringe Benefits	8,060,352	8,751,288
Subtotal - Compensation	<u>32,355,697</u>	<u>35,396,794</u>
<u>All Other Expenses</u>		
Travel & Business	722,109	594,632
Other	(12,950,031)	(16,895,027)
Subtotal - All Other Expenses	<u>(12,227,922)</u>	<u>(16,300,395)</u>
 TOTAL EXPENSES	 <u>\$ 20,127,775</u>	 <u>\$ 19,096,399</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 335,000	\$ 177,500
Other revenue	19,792,775	18,918,899
TOTAL REVENUES	<u>\$ 20,127,775</u>	<u>\$ 19,096,399</u>

Comments on FY2022 increase (decrease) over FY2021:

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90 Western Psychiatric Institute and Clinic

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,888,000	\$ 9,684,000
Fringe Benefits	2,540,832	2,554,176
Subtotal - Compensation	<u>12,428,832</u>	<u>12,238,176</u>
<u>All Other Expenses</u>		
Travel & Business	-	-
Other	18,314,168	18,122,824
Subtotal - All Other Expenses	<u>18,314,168</u>	<u>18,122,824</u>
 TOTAL EXPENSES	 <u>\$ 30,743,000</u>	 <u>\$ 30,361,000</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	24,506,000	24,122,000
TOTAL REVENUES	<u>\$ 24,506,000</u>	<u>\$ 24,122,000</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

83 General University

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 18,283,146	\$ 484,430
Fringe Benefits	6,070,611	5,092,396
Subtotal - Compensation	<u>24,353,757</u>	<u>5,576,826</u>
<u>All Other Expenses</u>		
Travel & Business	\$ -	\$ -
Other	187,104,877	164,935,458
Subtotal - All Other Expenses	<u>187,104,877</u>	<u>164,935,458</u>
 TOTAL EXPENSES	 <u>\$ 211,458,634</u>	 <u>\$ 170,512,284</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	130,913,000	131,561,930
TOTAL REVENUES	<u>\$ 130,913,000</u>	<u>\$ 131,561,930</u>

Comments on FY2022 increase (decrease) over FY2021:

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.

FY 2021 Salaries and a portion of Fringe Benefits relates to early retirement plans in FY 2021.

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

02 SVC Engagement

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,765,594	\$ -
Fringe Benefits	2,674,166	-
Subtotal - Compensation	<u>11,439,760</u>	<u>-</u>
<u>All Other Expenses</u>		
Travel & Business	573,470	-
Other	2,586,468	-
Subtotal - All Other Expenses	<u>3,159,938</u>	<u>-</u>
 TOTAL EXPENSES	 <u>\$ 14,599,698</u>	 <u>\$ -</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

A reorganization that was effective July 1, 2021 moved budgets from RC02, SVC Engagement to RC01, Chancellor and RC92, Business and Auxiliary Services.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

03 SVC Research

Statement of Expenses:	Budget 2021	Budget 2022
<u>Compensation Expense</u>		
Salaries	\$ 16,642,300	\$ 16,598,271
Fringe Benefits	5,221,008	5,226,588
Subtotal - Compensation	21,863,308	21,824,859
<u>All Other Expenses</u>		
Travel & Business	291,992	424,337
Other	(3,498,148)	(2,092,762)
Subtotal - All Other Expenses	(3,206,156)	(1,668,425)
 TOTAL EXPENSES	 \$ 18,657,152	 \$ 20,156,434

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	1,247,339	1,140,204
TOTAL REVENUES	\$ 1,247,339	\$ 1,140,204

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

54 Office of University Counsel

Statement of Expenses:	Budget 2021	Budget 2022
<u>Compensation Expense</u>		
Salaries	\$ 3,794,340	\$ 3,834,651
Fringe Benefits	1,071,388	1,076,856
Subtotal - Compensation	4,865,728	4,911,507
<u>All Other Expenses</u>		
Travel & Business	25,326	51,117
Other	5,706,681	1,904,839
Subtotal - All Other Expenses	5,732,007	1,955,956
 TOTAL EXPENSES	 \$ 10,597,735	 \$ 6,867,463

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

Budget funds for certain expenses will be transferred to this unit as actual expenses are incurred.

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

56 SVC Philanthropic and Alumni Engagement

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 19,107,523	\$ 19,263,430
Fringe Benefits	6,196,128	6,213,396
Subtotal - Compensation	<u>25,303,651</u>	<u>25,476,826</u>
<u>All Other Expenses</u>		
Travel & Business	1,135,251	1,858,012
Other	(10,669,068)	(10,839,318)
Subtotal - All Other Expenses	<u>(9,533,817)</u>	<u>(8,981,306)</u>
 TOTAL EXPENSES	 <u>\$ 15,769,834</u>	 <u>\$ 16,495,520</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 75,000	\$ 75,000
Other revenue	5,251,764	4,807,123
TOTAL REVENUES	<u>\$ 5,326,764</u>	<u>\$ 4,882,123</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

61 Pitt Information Technology

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 25,695,825	\$ 26,268,583
Fringe Benefits	8,767,385	8,880,840
Subtotal - Compensation	<u>34,463,210</u>	<u>35,149,423</u>
<u>All Other Expenses</u>		
Travel & Business	69,020	203,500
Other	3,105,284	9,472,961
Subtotal - All Other Expenses	<u>3,174,304</u>	<u>9,676,461</u>
 TOTAL EXPENSES	 <u>\$ 37,637,514</u>	 <u>\$ 44,825,884</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 70,055	\$ 70,000
Other revenue	-	-
TOTAL REVENUES	<u>\$ 70,055</u>	<u>\$ 70,000</u>

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

80 Athletics

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 32,944,855	\$ 34,570,483
Fringe Benefits	8,774,700	9,045,348
Subtotal - Compensation	<u>41,719,555</u>	<u>43,615,831</u>
<u>All Other Expenses</u>		
Travel & Business	12,095,951	12,067,349
Other	(11,805,851)	13,115,665
Subtotal - All Other Expenses	<u>290,100</u>	<u>25,183,014</u>
 TOTAL EXPENSES	 <u>\$ 42,009,655</u>	 <u>\$ 68,798,845</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	41,917,898	56,896,278
TOTAL REVENUES	<u>\$ 41,917,898</u>	<u>\$ 56,896,278</u>

Comments on FY2022 increase (decrease) over FY2021:

Budgeted expenses have increased due primarily to the reversal of a temporary budget cut assessed in FY2021 and increased revenue, with the expectation that operations will rebound from the worst effects of the pandemic.

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

87 SVC and Chief Financial Officer

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 17,577,430	\$ 17,698,026
Fringe Benefits	5,564,496	5,679,912
Subtotal - Compensation	<u>23,141,926</u>	<u>23,377,938</u>
<u>All Other Expenses</u>		
Travel & Business	462,904	316,408
Other	(9,954,418)	(8,980,138)
Subtotal - All Other Expenses	<u>(9,491,514)</u>	<u>(8,663,730)</u>
 TOTAL EXPENSES	 <u>\$ 13,650,412</u>	 <u>\$ 14,714,208</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2021 vs Budget FY 2022

TOTAL EDUCATIONAL AND GENERAL

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 684,388,763	\$ 692,050,055
Fringe Benefits	210,728,445	217,822,958
Subtotal - Compensation	<u>895,117,208</u>	<u>909,873,013</u>
 <u>All Other Expenses</u>		
Travel & Business	\$ 22,939,459	\$ 27,418,485
Other	531,127,632	553,678,497
Subtotal - All Other Expenses	<u>554,067,091</u>	<u>581,096,982</u>
 TOTAL EXPENSES	 <u>\$ 1,449,184,299</u>	 <u>\$ 1,490,969,995</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 20,127,464	\$ 22,783,138
Other revenue	398,543,724	419,310,856
TOTAL REVENUES	<u>\$ 418,671,188</u>	<u>\$ 442,093,994</u>

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

01 Chancellor

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,392,712	\$ 3,975,542
Fringe Benefits	814,181	1,042,322
Subtotal - Compensation	<u>4,206,893</u>	<u>5,017,864</u>
<u>All Other Expenses</u>		
Travel & Business	167,694	97,739
Other	929,189	1,014,569
Subtotal - All Other Expenses	<u>1,096,883</u>	<u>1,112,308</u>
 TOTAL EXPENSES	 <u>\$ 5,303,776</u>	 <u>\$ 6,130,172</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
24.0%	26.2%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

67 Facilities Management

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 26,683,830	\$ 27,975,049
Fringe Benefits	9,369,504	10,057,193
Subtotal - Compensation	<u>36,053,334</u>	<u>38,032,242</u>
<u>All Other Expenses</u>		
Travel & Business	472,416	404,297
Other	16,590,835	18,842,694
Subtotal - All Other Expenses	<u>17,063,251</u>	<u>19,246,991</u>
 TOTAL EXPENSES	 <u>\$ 53,116,585</u>	 <u>\$ 57,279,233</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
35.1%	36.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	443	2,750
TOTAL REVENUES	<u>\$ 443</u>	<u>\$ 2,750</u>

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

86 SVC Business and Operations

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 1,942,479	\$ 1,871,410
Fringe Benefits	286,587	351,946
Subtotal - Compensation	2,229,066	2,223,356
<u>All Other Expenses</u>		
Travel & Business	5,306	44,172
Other	(415,448)	(67,630)
Subtotal - All Other Expenses	(410,142)	(23,458)
TOTAL EXPENSES	\$ 1,818,924	\$ 2,199,898

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2021	Actual 2020
	14.8%	18.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -	
Other revenue	(3,252)	1,500	
TOTAL REVENUES	\$ (3,252)	\$ 1,500	

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

89 Human Resources

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 4,242,388	\$ 4,663,073
Fringe Benefits	1,331,397	1,555,963
Subtotal - Compensation	5,573,785	6,219,036
<u>All Other Expenses</u>		
Travel & Business	5,391	74,714
Other	(777,806)	(1,053,402)
Subtotal - All Other Expenses	(772,415)	(978,688)
TOTAL EXPENSES	\$ 4,801,370	\$ 5,240,348

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2021	Actual 2020
	31.4%	33.4%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

91 Planning, Design and Real Estate

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 511,632	\$ 328,284
Fringe Benefits	143,432	107,291
Subtotal - Compensation	<u>655,064</u>	<u>435,575</u>
<u>All Other Expenses</u>		
Travel & Business	22,458	63,177
Other	6,431,449	6,616,568
Subtotal - All Other Expenses	<u>6,453,907</u>	<u>6,679,745</u>
 TOTAL EXPENSES	 <u>\$ 7,108,971</u>	 <u>\$ 7,115,320</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
28.0%	32.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 6,085,326	\$ 5,883,807
Other revenue	-	-
TOTAL REVENUES	<u>\$ 6,085,326</u>	<u>\$ 5,883,807</u>

Comments on FY2021 increase (decrease) over FY2020:

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Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

92 Business and Auxiliary Services

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,568,292	\$ 2,972,784
Fringe Benefits	873,768	1,053,330
Subtotal - Compensation	<u>3,442,060</u>	<u>4,026,114</u>
<u>All Other Expenses</u>		
Travel & Business	(2,581,307)	(2,697,584)
Other	6,949,806	12,081,570
Subtotal - All Other Expenses	<u>4,368,499</u>	<u>9,383,986</u>
 TOTAL EXPENSES	 <u>\$ 7,810,559</u>	 <u>\$ 13,410,100</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
34.0%	35.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 58,363	\$ 5,258,275
Other revenue	-	-
TOTAL REVENUES	<u>\$ 58,363</u>	<u>\$ 5,258,275</u>

Comments on FY2021 increase (decrease) over FY2020:

The decrease in other expense and non-auxiliary revenues is due primarily to a change in management of fleet vehicles in FY 2020.

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Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

93 Public Safety and Emergency Management

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,579,281	\$ 12,754,491
Fringe Benefits	4,465,994	4,823,301
Subtotal - Compensation	<u>17,045,275</u>	<u>17,577,792</u>
<u>All Other Expenses</u>		
Travel & Business	407,496	389,677
Other	(379,142)	143,005
Subtotal - All Other Expenses	<u>28,354</u>	<u>532,682</u>
 TOTAL EXPENSES	 <u>\$ 17,073,629</u>	 <u>\$ 18,110,474</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
35.5%	37.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	4,781	6,089
TOTAL REVENUES	<u>\$ 4,781</u>	<u>\$ 6,089</u>

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

05 Student Affairs

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 6,037,321	\$ 6,481,233
Fringe Benefits	1,931,692	2,143,501
Subtotal - Compensation	7,969,013	8,624,734
<u>All Other Expenses</u>		
Travel & Business	270,262	1,055,769
Other	3,347,483	3,282,608
Subtotal - All Other Expenses	3,617,745	4,338,377
TOTAL EXPENSES	\$ 11,586,758	\$ 12,963,111

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2021	Actual 2020
	32.0%	33.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	4,181	3,725
TOTAL REVENUES	\$ 4,181	\$ 3,725

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

06 Kenneth P. Dietrich School of Arts and Sciences

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 109,694,677	\$ 115,027,238
Fringe Benefits	35,553,540	39,085,931
Subtotal - Compensation	145,248,217	154,113,169
<u>All Other Expenses</u>		
Travel & Business	446,721	3,234,135
Other	47,388,951	45,541,767
Subtotal - All Other Expenses	47,835,672	48,775,902
 TOTAL EXPENSES	 \$ 193,083,889	 \$ 202,889,071

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2021	Actual 2020
	32.4%	34.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 42,768	\$ 54,071
Other revenue	13,709	130,133
TOTAL REVENUES	\$ 56,477	\$ 184,204

Comments on FY2021 increase (decrease) over FY2020:

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Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

10 SVC and Provost

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 25,045,731	\$ 25,520,577
Fringe Benefits	6,847,461	7,724,806
Subtotal - Compensation	31,893,192	33,245,383
<u>All Other Expenses</u>		
Travel & Business	108,048	1,640,603
Other	66,891,966	70,276,409
Subtotal - All Other Expenses	67,000,014	71,917,012
 TOTAL EXPENSES	 \$ 98,893,206	 \$ 105,162,395

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2021	Actual 2020
27.3%	30.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,146,944	\$ 986,977
Other revenue	315,969	438,688
TOTAL REVENUES	\$ 1,462,913	\$ 1,425,665

Comments on FY2021 increase (decrease) over FY2020:

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Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

15 College of General Studies

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,155,277	\$ 2,276,090
Fringe Benefits	657,448	755,300
Subtotal - Compensation	<u>2,812,725</u>	<u>3,031,390</u>
<u>All Other Expenses</u>		
Travel & Business	5,340	57,019
Other	184,246	173,725
Subtotal - All Other Expenses	<u>189,586</u>	<u>230,744</u>
 TOTAL EXPENSES	 <u>\$ 3,002,311</u>	 <u>\$ 3,262,134</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
30.5%	33.2%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ 6,399
Other revenue	1,440	1,585
TOTAL REVENUES	<u>\$ 1,440</u>	<u>\$ 7,984</u>

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

20 Honors College

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 724,017	\$ 688,042
Fringe Benefits	254,524	248,823
Subtotal - Compensation	<u>978,541</u>	<u>936,865</u>
<u>All Other Expenses</u>		
Travel & Business	9,089	56,917
Other	109,904	186,796
Subtotal - All Other Expenses	<u>118,993</u>	<u>243,713</u>
 TOTAL EXPENSES	 <u>\$ 1,097,534</u>	 <u>\$ 1,180,578</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
35.2%	36.2%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

21 Katz Graduate School of Business

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 26,373,831	\$ 27,093,654
Fringe Benefits	8,043,048	8,805,315
Subtotal - Compensation	<u>34,416,879</u>	<u>35,898,969</u>
<u>All Other Expenses</u>		
Travel & Business	256,045	1,236,681
Other	5,981,370	4,371,430
Subtotal - All Other Expenses	<u>6,237,415</u>	<u>5,608,111</u>
 TOTAL EXPENSES	 <u>\$ 40,654,294</u>	 <u>\$ 41,507,080</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
30.5%	32.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 9,856	\$ -
Other revenue	112,709	31,555
TOTAL REVENUES	<u>\$ 122,565</u>	<u>\$ 31,555</u>

Comments on FY2021 increase (decrease) over FY2020:

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22 School of Education

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,825,515	\$ 11,636,121
Fringe Benefits	3,267,199	3,661,462
Subtotal - Compensation	<u>14,092,714</u>	<u>15,297,583</u>
<u>All Other Expenses</u>		
Travel & Business	95,320	151,479
Other	4,163,858	4,301,585
Subtotal - All Other Expenses	<u>4,259,178</u>	<u>4,453,064</u>
 TOTAL EXPENSES	 <u>\$ 18,351,892</u>	 <u>\$ 19,750,647</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
30.2%	31.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 4,745	\$ 22,240
Other revenue	135	15,644
TOTAL REVENUES	<u>\$ 4,880</u>	<u>\$ 37,884</u>

Comments on FY2021 increase (decrease) over FY2020:

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23 Swanson School of Engineering

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 33,476,819	\$ 32,773,869
Fringe Benefits	10,077,251	10,456,313
Subtotal - Compensation	<u>43,554,070</u>	<u>43,230,182</u>
<u>All Other Expenses</u>		
Travel & Business	169,422	1,117,757
Other	15,562,705	17,664,784
Subtotal - All Other Expenses	<u>15,732,127</u>	<u>18,782,541</u>
 TOTAL EXPENSES	 <u>\$ 59,286,197</u>	 <u>\$ 62,012,723</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
30.1%	31.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 315,408	\$ 346,062
Other revenue	-	2,251
TOTAL REVENUES	<u>\$ 315,408</u>	<u>\$ 348,313</u>

Comments on FY2021 increase (decrease) over FY2020:

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24 School of Law

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 7,674,263	\$ 8,352,867
Fringe Benefits	2,353,356	2,762,659
Subtotal - Compensation	10,027,619	11,115,526
<u>All Other Expenses</u>		
Travel & Business	21,786	310,672
Other	8,050,262	8,319,774
Subtotal - All Other Expenses	8,072,048	8,630,446
 TOTAL EXPENSES	 \$ 18,099,667	 \$ 19,745,972

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2021	Actual 2020
	30.7%	33.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	17,909	19,293
TOTAL REVENUES	\$ 17,909	\$ 19,293

Comments on FY2021 increase (decrease) over FY2020:

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25 Graduate School of Public & International Affairs

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,802,645	\$ 5,162,016
Fringe Benefits	1,483,287	1,683,919
Subtotal - Compensation	<u>6,285,932</u>	<u>6,845,935</u>
<u>All Other Expenses</u>		
Travel & Business	17,250	197,732
Other	3,766,914	3,929,432
Subtotal - All Other Expenses	<u>3,784,164</u>	<u>4,127,164</u>
 TOTAL EXPENSES	 <u>\$ 10,070,096</u>	 <u>\$ 10,973,099</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
30.9%	32.6%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2021 increase (decrease) over FY2020:

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26 School of Social Work

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,408,826	\$ 4,614,602
Fringe Benefits	1,397,335	1,556,666
Subtotal - Compensation	<u>5,806,161</u>	<u>6,171,268</u>
<u>All Other Expenses</u>		
Travel & Business	14,350	133,881
Other	1,658,624	1,788,563
Subtotal - All Other Expenses	<u>1,672,974</u>	<u>1,922,444</u>
 TOTAL EXPENSES	 <u>\$ 7,479,135</u>	 <u>\$ 8,093,712</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
31.7%	33.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 132,829	\$ 46,711
Other revenue	13,000	-
TOTAL REVENUES	<u>\$ 145,829</u>	<u>\$ 46,711</u>

Comments on FY2021 increase (decrease) over FY2020:

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41 Johnstown Campus

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,903,113	\$ 17,205,106
Fringe Benefits	4,874,884	5,659,664
Subtotal - Compensation	<u>20,777,997</u>	<u>22,864,770</u>
<u>All Other Expenses</u>		
Travel & Business	243,465	614,615
Other	4,963,818	5,760,960
Subtotal - All Other Expenses	<u>5,207,283</u>	<u>6,375,575</u>
 TOTAL EXPENSES	 <u>\$ 25,985,280</u>	 <u>\$ 29,240,345</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
30.7%	32.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 27,480	\$ 240,451
Other revenue	34,103	100,882
TOTAL REVENUES	<u>\$ 61,583</u>	<u>\$ 341,333</u>

Comments on FY2021 increase (decrease) over FY2020:

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42 Greensburg Campus

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,953,819	\$ 10,098,721
Fringe Benefits	3,074,352	3,323,700
Subtotal - Compensation	<u>13,028,171</u>	<u>13,422,421</u>
<u>All Other Expenses</u>		
Travel & Business	205,803	307,513
Other	3,143,013	3,740,675
Subtotal - All Other Expenses	<u>3,348,816</u>	<u>4,048,188</u>
 TOTAL EXPENSES	 <u>\$ 16,376,987</u>	 <u>\$ 17,470,609</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
30.9%	32.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	15,767	36,994
TOTAL REVENUES	<u>\$ 15,767</u>	<u>\$ 36,994</u>

Comments on FY2021 increase (decrease) over FY2020:

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43 Titusville Campus

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 1,702,648	\$ 2,557,150
Fringe Benefits	486,587	835,632
Subtotal - Compensation	2,189,235	3,392,782
<u>All Other Expenses</u>		
Travel & Business	26,801	49,134
Other	1,058,988	685,862
Subtotal - All Other Expenses	1,085,789	734,996
TOTAL EXPENSES	\$ 3,275,024	\$ 4,127,778

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2021	Actual 2020
	28.6%	32.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ 2,175
Other revenue	2,356	7,820
TOTAL REVENUES	\$ 2,356	\$ 9,995

Comments on FY2021 increase (decrease) over FY2020:

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44 Bradford Campus

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 10,898,640	\$ 11,651,180
Fringe Benefits	3,448,988	3,883,829
Subtotal - Compensation	14,347,628	15,535,009
<u>All Other Expenses</u>		
Travel & Business	189,907	726,943
Other	9,295,621	8,925,392
Subtotal - All Other Expenses	9,485,528	9,652,335
 TOTAL EXPENSES	 \$ 23,833,156	 \$ 25,187,344

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2021	Actual 2020
31.6%	33.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 66,334	\$ 142,402
Other revenue	21,935	65,740
TOTAL REVENUES	\$ 88,269	\$ 208,142

Comments on FY2021 increase (decrease) over FY2020:

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51 University Center for International Studies

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 3,427,603	\$ 3,271,869
Fringe Benefits	1,163,597	1,146,303
Subtotal - Compensation	4,591,200	4,418,172
<u>All Other Expenses</u>		
Travel & Business	14,698	162,240
Other	3,416,842	3,544,262
Subtotal - All Other Expenses	3,431,540	3,706,502
 TOTAL EXPENSES	 \$ 8,022,740	 \$ 8,124,674

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2021	Actual 2020
33.9%	35.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ 18,900
Other revenue	1,250	-
TOTAL REVENUES	\$ 1,250	\$ 18,900

Comments on FY2021 increase (decrease) over FY2020:

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57 Education-University Service Programs

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 465,944	\$ 717,075
Fringe Benefits	178,856	207,120
Subtotal - Compensation	<u>644,800</u>	<u>924,195</u>
<u>All Other Expenses</u>		
Travel & Business	2,328	7,881
Other	<u>(20,335)</u>	<u>(21,788)</u>
Subtotal - All Other Expenses	<u>(18,007)</u>	<u>(13,907)</u>
 TOTAL EXPENSES	 <u>\$ 626,793</u>	 <u>\$ 910,288</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
38.4%	28.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	160	100
TOTAL REVENUES	<u>\$ 160</u>	<u>\$ 100</u>

Comments on FY2021 increase (decrease) over FY2020:

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60 Libraries

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,589,802	\$ 8,914,798
Fringe Benefits	2,801,964	3,051,744
Subtotal - Compensation	<u>11,391,766</u>	<u>11,966,542</u>
<u>All Other Expenses</u>		
Travel & Business	31,788	312,955
Other	13,641,262	13,918,121
Subtotal - All Other Expenses	<u>13,673,050</u>	<u>14,231,076</u>
 TOTAL EXPENSES	 <u>\$ 25,064,816</u>	 <u>\$ 26,197,618</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
32.6%	34.2%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 22,873	\$ 28,093
Other revenue	11,392	42,488
TOTAL REVENUES	<u>\$ 34,265</u>	<u>\$ 70,581</u>

Comments on FY2021 increase (decrease) over FY2020:

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78 Learning Research & Development Center

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,714,686	\$ 3,338,969
Fringe Benefits	902,922	1,177,611
Subtotal - Compensation	<u>3,617,608</u>	<u>4,516,580</u>
<u>All Other Expenses</u>		
Travel & Business	3,422	214,068
Other	1,769,126	1,168,186
Subtotal - All Other Expenses	<u>1,772,548</u>	<u>1,382,254</u>
 TOTAL EXPENSES	 <u>\$ 5,390,156</u>	 <u>\$ 5,898,834</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
33.3%	35.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 373,413	\$ 1,109,792
Other revenue	-	-
TOTAL REVENUES	<u>\$ 373,413</u>	<u>\$ 1,109,792</u>

Comments on FY2021 increase (decrease) over FY2020:

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81 University Center for Social & Urban Research

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 763,283	\$ 785,139
Fringe Benefits	263,970	281,866
Subtotal - Compensation	<u>1,027,253</u>	<u>1,067,005</u>
<u>All Other Expenses</u>		
Travel & Business	215	5,190
Other	210,150	227,686
Subtotal - All Other Expenses	<u>210,365</u>	<u>232,876</u>
 TOTAL EXPENSES	 <u>\$ 1,237,618</u>	 <u>\$ 1,299,881</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
34.6%	35.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 9,652	\$ 1,399
Other revenue	-	566
TOTAL REVENUES	<u>\$ 9,652</u>	<u>\$ 1,965</u>

Comments on FY2021 increase (decrease) over FY2020:

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94 School of Computing and Information

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 11,795,844	\$ 12,475,487
Fringe Benefits	3,786,033	4,173,475
Subtotal - Compensation	<u>15,581,877</u>	<u>16,648,962</u>
<u>All Other Expenses</u>		
Travel & Business	67,702	259,980
Other	3,108,527	4,104,108
Subtotal - All Other Expenses	<u>3,176,229</u>	<u>4,364,088</u>
 TOTAL EXPENSES	 <u>\$ 18,758,106</u>	 <u>\$ 21,013,050</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
32.1%	33.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 8,000	\$ 62,000
Other revenue	-	36,504
TOTAL REVENUES	<u>\$ 8,000</u>	<u>\$ 98,504</u>

Comments on FY2021 increase (decrease) over FY2020:

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30 SVC Health Sciences

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,446,572	\$ 8,737,296
Fringe Benefits	2,300,711	2,385,107
Subtotal - Compensation	<u>11,747,283</u>	<u>11,122,403</u>
<u>All Other Expenses</u>		
Travel & Business	85,351	230,632
Other	8,404,479	26,953,807
Subtotal - All Other Expenses	<u>8,489,830</u>	<u>27,184,439</u>
 TOTAL EXPENSES	 <u>\$ 20,237,113</u>	 <u>\$ 38,306,842</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
24.4%	27.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	5,610,002	5,240,167
TOTAL REVENUES	<u>\$ 5,610,002</u>	<u>\$ 5,240,167</u>

Comments on FY2021 increase (decrease) over FY2020:

The decrease in expenses in FY2021 is due primarily to outgoing transfers of tuition incentive funds in FY 2020. During FY 2021, the SVC Health Sciences permanently distributed tuition incentive budget funds to the individual Schools of the Health Sciences, so no outgoing transfer was booked in FY 2021.

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31 School of Dental Medicine

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 18,668,555	\$ 19,571,948
Fringe Benefits	<u>5,736,765</u>	<u>6,389,667</u>
Subtotal - Compensation	<u>24,405,320</u>	<u>25,961,615</u>
<u>All Other Expenses</u>		
Travel & Business	90,161	250,348
Other	<u>5,688,208</u>	<u>4,529,852</u>
Subtotal - All Other Expenses	<u>5,778,369</u>	<u>4,780,200</u>
 TOTAL EXPENSES	 <u>\$ 30,183,689</u>	 <u>\$ 30,741,815</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
30.7%	32.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 9,660,365	\$ 8,529,131
Other revenue	-	(75)
TOTAL REVENUES	<u>\$ 9,660,365</u>	<u>\$ 8,529,056</u>

Comments on FY2021 increase (decrease) over FY2020:

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32 School of Nursing

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,129,501	\$ 12,057,844
Fringe Benefits	3,769,029	4,013,172
Subtotal - Compensation	<u>15,898,530</u>	<u>16,071,016</u>
<u>All Other Expenses</u>		
Travel & Business	31,675	199,858
Other	3,141,594	4,099,284
Subtotal - All Other Expenses	<u>3,173,269</u>	<u>4,299,142</u>
 TOTAL EXPENSES	 <u>\$ 19,071,799</u>	 <u>\$ 20,370,158</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
31.1%	33.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 37,256	\$ 55,003
Other revenue	2,435	7,256
TOTAL REVENUES	<u>\$ 39,691</u>	<u>\$ 62,259</u>

Comments on FY2021 increase (decrease) over FY2020:

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33 School of Pharmacy

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 7,124,765	\$ 7,800,139
Fringe Benefits	2,306,053	2,690,089
Subtotal - Compensation	9,430,818	10,490,228
<u>All Other Expenses</u>		
Travel & Business	52,793	226,016
Other	4,533,858	748,581
Subtotal - All Other Expenses	4,586,651	974,597
TOTAL EXPENSES	\$ 14,017,469	\$ 11,464,825

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2021	Actual 2020
	32.4%	34.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 27,200	\$ 31,621
Other revenue	-	-
TOTAL REVENUES	\$ 27,200	\$ 31,621

Comments on FY2021 increase (decrease) over FY2020:

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34 Graduate School of Public Health

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 5,341,896	\$ 6,499,075
Fringe Benefits	1,726,763	2,345,066
Subtotal - Compensation	<u>7,068,659</u>	<u>8,844,141</u>
<u>All Other Expenses</u>		
Travel & Business	12,235	139,418
Other	11,323,199	6,886,141
Subtotal - All Other Expenses	<u>11,335,434</u>	<u>7,025,559</u>
 TOTAL EXPENSES	 <u>\$ 18,404,093</u>	 <u>\$ 15,869,700</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
32.3%	36.1%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2021 increase (decrease) over FY2020:

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39 School of Health & Rehabilitation Sciences

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 16,937,114	\$ 15,673,485
Fringe Benefits	<u>5,022,763</u>	<u>5,008,914</u>
Subtotal - Compensation	<u>21,959,877</u>	<u>20,682,399</u>
<u>All Other Expenses</u>		
Travel & Business	62,645	263,897
Other	<u>2,121,060</u>	<u>(6,860,213)</u>
Subtotal - All Other Expenses	<u>2,183,705</u>	<u>(6,596,316)</u>
 TOTAL EXPENSES	 <u>\$ 24,143,582</u>	 <u>\$ 14,086,083</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
29.7%	32.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 363,917	\$ 138,669
Other revenue	<u>205,100</u>	<u>230,748</u>
TOTAL REVENUES	<u>\$ 569,017</u>	<u>\$ 369,417</u>

Comments on FY2021 increase (decrease) over FY2020:

The increase in expenses in FY 2021 is due primarily to incoming transfers of tuition incentive funds in FY 2020. During FY 2021, RC30, SVC Health Sciences, permanently distributed tuition incentive budget funds to the School of Health & Rehabilitation Sciences, so no incoming transfer was booked in FY 2021.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

35 School of Medicine

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 60,135,306	\$ 60,112,745
Fringe Benefits	14,193,765	15,886,611
Subtotal - Compensation	<u>74,329,071</u>	<u>75,999,356</u>
<u>All Other Expenses</u>		
Travel & Business	577,035	1,719,397
Other	124,268,972	117,996,788
Subtotal - All Other Expenses	<u>124,846,007</u>	<u>119,716,185</u>
 TOTAL EXPENSES	 <u>\$ 199,175,078</u>	 <u>\$ 195,715,541</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
23.6%	26.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,266,719	\$ 1,422,206
Other revenue	138,895,313	136,504,943
TOTAL REVENUES	<u>\$ 140,162,032</u>	<u>\$ 137,927,149</u>

Comments on FY2021 increase (decrease) over FY2020:

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of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

55 UPMC Hillman Cancer Center

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 17,796,089	\$ 15,190,124
Fringe Benefits	3,741,838	3,533,856
Subtotal - Compensation	21,537,927	18,723,980
<u>All Other Expenses</u>		
Travel & Business	231,385	539,042
Other	16,271,071	10,294,683
Subtotal - All Other Expenses	16,502,456	10,833,725
 TOTAL EXPENSES	 \$ 38,040,383	 \$ 29,557,705

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2021	Actual 2020
21.0%	23.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ 10,000
Other revenue	38,040,381	29,547,705
TOTAL REVENUES	\$ 38,040,381	\$ 29,557,705

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

85 SOMD Administration

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 22,846,828	\$ 22,188,486
Fringe Benefits	7,511,160	7,846,502
Subtotal - Compensation	<u>30,357,988</u>	<u>30,034,988</u>
<u>All Other Expenses</u>		
Travel & Business	293,693	591,996
Other	<u>(10,477,925)</u>	<u>(8,918,884)</u>
Subtotal - All Other Expenses	<u>(10,184,232)</u>	<u>(8,326,888)</u>
 TOTAL EXPENSES	 <u>\$ 20,173,756</u>	 <u>\$ 21,708,100</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
32.9%	35.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,003,287	\$ 1,102,943
Other revenue	<u>19,170,470</u>	<u>20,605,156</u>
TOTAL REVENUES	<u>\$ 20,173,757</u>	<u>\$ 21,708,099</u>

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

90 Western Psychiatric Institute and Clinic

Statement of Expenses:	Actual 2021	Actual 2020
<u>Compensation Expense</u>		
Salaries	\$ 9,103,258	\$ 9,126,523
Fringe Benefits	2,548,756	2,669,669
Subtotal - Compensation	11,652,014	11,796,192
<u>All Other Expenses</u>		
Travel & Business	111,784	219,197
Other	21,382,626	19,000,302
Subtotal - All Other Expenses	21,494,410	19,219,499
TOTAL EXPENSES	\$ 33,146,424	\$ 31,015,691

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2021	Actual 2020
	28.0%	29.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -	
Other revenue	26,923,624	24,833,724	
TOTAL REVENUES	\$ 26,923,624	\$ 24,833,724	

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

83 General University

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 16,249,162	\$ (250,850)
Fringe Benefits	37,054,290	(8,066,045)
Subtotal - Compensation	<u>53,303,452</u>	<u>(8,316,895)</u>
<u>All Other Expenses</u>		
Travel & Business	\$ -	\$ -
Other	137,585,667	140,912,689
Subtotal - All Other Expenses	<u>137,585,667</u>	<u>140,912,689</u>
 TOTAL EXPENSES	 <u>\$ 190,889,119</u>	 <u>\$ 132,595,794</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
n/a	n/a

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	159,943,825	147,589,934
TOTAL REVENUES	<u>\$ 159,943,825</u>	<u>\$ 147,589,934</u>

Comments on FY2021 increase (decrease) over FY2020:

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.

FY 2021 Salaries and a portion of Fringe Benefits relates to early retirement plans offered in FY 2021.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

02 SVC Engagement

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,687,252	\$ 8,930,296
Fringe Benefits	2,594,024	2,989,172
Subtotal - Compensation	<u>11,281,276</u>	<u>11,919,468</u>
<u>All Other Expenses</u>		
Travel & Business	70,348	502,567
Other	2,558,199	4,328,797
Subtotal - All Other Expenses	<u>2,628,547</u>	<u>4,831,364</u>
 TOTAL EXPENSES	 <u>\$ 13,909,823</u>	 <u>\$ 16,750,832</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
29.9%	33.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	247,459	353,942
TOTAL REVENUES	<u>\$ 247,459</u>	<u>\$ 353,942</u>

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

03 SVC Research

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,824,551	\$ 15,926,771
Fringe Benefits	4,937,496	5,408,909
Subtotal - Compensation	<u>20,762,047</u>	<u>21,335,680</u>
<u>All Other Expenses</u>		
Travel & Business	51,931	281,352
Other	1,136,402	3,793,595
Subtotal - All Other Expenses	<u>1,188,333</u>	<u>4,074,947</u>
 TOTAL EXPENSES	 <u>\$ 21,950,380</u>	 <u>\$ 25,410,627</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
31.2%	34.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	4,578,606	4,877,876
TOTAL REVENUES	<u>\$ 4,578,606</u>	<u>\$ 4,877,876</u>

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

54 Office of University Counsel

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,217,219	\$ 3,044,862
Fringe Benefits	927,365	991,224
Subtotal - Compensation	<u>4,144,584</u>	<u>4,036,086</u>
<u>All Other Expenses</u>		
Travel & Business	26,131	21,226
Other	6,866,723	5,159,871
Subtotal - All Other Expenses	<u>6,892,854</u>	<u>5,181,097</u>
 TOTAL EXPENSES	 <u>\$ 11,037,438</u>	 <u>\$ 9,217,183</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
28.8%	32.6%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

56 SVC Philanthropic and Alumni Engagement

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 18,262,695	\$ 17,225,652
Fringe Benefits	5,926,799	5,959,649
Subtotal - Compensation	<u>24,189,494</u>	<u>23,185,301</u>
<u>All Other Expenses</u>		
Travel & Business	77,039	863,826
Other	(10,199,877)	(4,352,022)
Subtotal - All Other Expenses	<u>(10,122,838)</u>	<u>(3,488,196)</u>
 TOTAL EXPENSES	 <u>\$ 14,066,656</u>	 <u>\$ 19,697,105</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
32.5%	34.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 21,686	\$ 22,470
Other revenue	3,601,899	3,639,010
TOTAL REVENUES	<u>\$ 3,623,585</u>	<u>\$ 3,661,480</u>

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

61 Pitt Information Technology

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 25,580,320	\$ 25,847,656
Fringe Benefits	8,697,181	9,456,335
Subtotal - Compensation	<u>34,277,501</u>	<u>35,303,991</u>
<u>All Other Expenses</u>		
Travel & Business	53,087	223,358
Other	3,240,655	8,664,951
Subtotal - All Other Expenses	<u>3,293,742</u>	<u>8,888,309</u>
 TOTAL EXPENSES	 <u>\$ 37,571,243</u>	 <u>\$ 44,192,300</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
34.0%	36.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 69,645	\$ 149,585
Other revenue	-	-
TOTAL REVENUES	<u>\$ 69,645</u>	<u>\$ 149,585</u>

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

80 Athletics

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 31,303,160	\$ 32,562,511
Fringe Benefits	10,863,578	11,670,076
Subtotal - Compensation	<u>42,166,738</u>	<u>44,232,587</u>
<u>All Other Expenses</u>		
Travel & Business	9,110,787	11,896,272
Other	37,346,340	36,528,439
Subtotal - All Other Expenses	<u>46,457,127</u>	<u>48,424,711</u>
 TOTAL EXPENSES	 <u>\$ 88,623,865</u>	 <u>\$ 92,657,298</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
34.7%	35.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	43,492,074	56,394,220
TOTAL REVENUES	<u>\$ 43,492,074</u>	<u>\$ 56,394,220</u>

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

87 SVC and Chief Financial Officer

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 17,655,565	\$ 16,049,743
Fringe Benefits	5,300,448	5,519,965
Subtotal - Compensation	<u>22,956,013</u>	<u>21,569,708</u>
<u>All Other Expenses</u>		
Travel & Business	98,992	501,785
Other	<u>(9,350,655)</u>	<u>(5,874,349)</u>
Subtotal - All Other Expenses	<u>(9,251,663)</u>	<u>(5,372,564)</u>
 TOTAL EXPENSES	 <u>\$ 13,704,350</u>	 <u>\$ 16,197,144</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
30.0%	34.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	<u>53,938</u>	<u>60,677</u>
TOTAL REVENUES	<u>\$ 53,938</u>	<u>\$ 60,677</u>

Comments on FY2021 increase (decrease) over FY2020:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2021 vs Actual FY 2020

TOTAL EDUCATIONAL AND GENERAL

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 665,664,726	\$ 661,476,742
Fringe Benefits	235,291,941	208,314,923
Subtotal - Compensation	<u>900,956,667</u>	<u>869,791,665</u>
<u>All Other Expenses</u>		
Travel & Business	\$ 11,736,288	\$ 28,899,543
Other	582,862,774	603,360,023
Subtotal - All Other Expenses	<u>594,599,062</u>	<u>632,259,566</u>
 TOTAL EXPENSES	 <u>\$ 1,495,555,729</u>	 <u>\$ 1,502,051,231</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 20,754,066	\$ 25,671,382
Other revenue	441,333,113	430,829,590
TOTAL REVENUES	<u>\$ 462,087,179</u>	<u>\$ 456,500,972</u>

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report

Section 2004-D(A)(3)(I)
Revenue and Expenditure Budget, FY 2021 and FY 2022

Section 2004-D(A)(3)(II)
Actual Revenue and Expenditures, FY 2021 and FY 2020

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 Budget, FY 2021 and FY 2022
Actual Revenue and Expenditures, FY 2021 and FY 2020
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 2021 vs. FY 2022, and the other for comparative actuals for FY 2021 vs. FY 2020. 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)
\$154,853,000 Appropriated for FY 2021

Until fiscal year 2010, support for the University of Pittsburgh from the Commonwealth was distributed into various line items. 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 fiscal year 2012, when it was separated back to an individual line within Pitt's appropriation. The University continues to allocate funding according to these historical line items using the same proportion of each line item total from the fiscal year 2009 budget.

The University of Pittsburgh's Educational and General expense funding comes from two primary sources: the annual Commonwealth of Pennsylvania appropriation and student tuition payments. 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 explicitly 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 provide a safe environment for all members of the Pitt community, keep faculty and staff salaries competitive, maintain facilities, invest in library collections, improve student access to technology and enhance student extracurricular and recreational learning opportunities.

In addition to those listed above, 2021 brought the unprecedented additional expenses incurred due to the COVID-19 pandemic. The University absorbed net costs and lost revenue totaling more than \$112 million in FY 2021. Since the pandemic began in March 2020, net costs and lost revenue are estimated at more than \$160 million. 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 fiscal year 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 its operations, the need to sustain excellence is essential. An adequate and predictable increase in our appropriation is a vital element if Pitt is to address the issue of affordability as Pitt continues to offer the highest quality education to high-achieving Pennsylvania students.

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 (in 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 in accounting, hospitality management, computer information systems and technology, forensic science and nursing and new academic programs in

environmental science and engineering technology. Pitt-Bradford's new academic programs in engineering technology will equip Pennsylvania students for successful careers. The programs will be housed in our new engineering and information technologies building, which will become the Pitt-Bradford headquarters for innovation. This state-of-the-art building will house our new engineering technology programs, our expanding computer information systems and technology program and our existing energy science programs. We are now in the construction phase of the project and anticipate completion in September 2022.

A recent economic impact study showed that Pitt-Bradford contributes more than \$67 million to the regional economy each year. Pitt-Bradford supports more than 550 direct jobs and more than 175 additional positions produced by the indirect effects of the University's expenditures. Additionally, nearly 50% of Pitt-Bradford graduates remain in the region after graduating, contributing significantly to an educated workforce.

Industry partnerships are a vital component of many of the programs at Pitt-Bradford and Pitt-Titusville. They provide students with internships, externships and experiential learning opportunities and provide local industries with workforce-ready graduates. The following are highlights of partnerships in place on both campuses.

Engineering Technology Programs: In collaboration with numerous manufacturing industries in northwestern Pennsylvania, Pitt-Bradford is preparing to construct a new engineering and information technologies building and launch two new programs in mechanical engineering technology and energy engineering technology.

Our industry partners have expressed a strong demand for engineering employees who can provide ground-level hands-on expertise. Engineering technology is a perfect fit to provide graduates who possess this type of background and are familiar with the region. It is very difficult for employers in northwest Pennsylvania to attract and retain employees from outside this area. We believe that Pitt-Bradford graduates who are familiar with the region are more likely to stay in the region.

The curriculum was prepared to serve the needs of the industries in northwestern Pennsylvania and included their review and input, including powdered metal and carbon industries, local engineering firms and companies based in the region, namely American Refining Group, Allegheny Bradford Corporation, Case Cutlery, Control Chief Corporation, Keystone Powdered Metal, KOA Speer Electronics, United Refinery and Zippo Manufacturing.

Nursing Program: Since 1978, in partnership with regional health care providers Pitt-Bradford has been supporting northwestern Pennsylvania by educating and graduating students with Associate of Science degrees in nursing prepared to become licensed registered nurses (a baccalaureate completion option was added to the nursing program 1994). As part of the curriculum, there are numerous opportunities for practical hands-on experiences, with clinical instruction provided in partnership with home health care providers, hospitals, long-term care facilities and mental health providers.

- **Home health care providers** like the Visiting Nurses' Association

- **Hospitals** such as Bradford Regional Medical Center (BRMC), Penn Highlands DuBois, Penn Highlands Elk, UPMC Cole, UPMC Kane and Warren General
- **Long-term care facilities** such as the Bradford Manor, Bradford Ecumenical Home, The Pavilion at BRM, and Kane Lutheran Home
- **Mental health providers** such as Dickinson Mental Health, Bradford Recovery Systems and Warren State Hospital
- **Serving on the front lines** as part of their clinical instruction, nursing students have supported the COVID-19 vaccination clinics at BRMC and Pitt-Bradford, while others who graduated from Pitt-Bradford’s nursing programs volunteered to travel to New York City and work at the epicenter of the COVID-19 pandemic.

Partnerships

Pitt-Bradford:

Allegheny Bradford Corporation
 American Refining Group
 Bradford Area School District
 Bradford Regional Medical Center
 Bush Industries
 Case Cutlery
 Control Chief
 Energy Institute (partnership between Pitt-Bradford and American Refining Group)
 Keystone Powdered Metal
 KOA Speer Electronics
 United Refining
 UPMC Cole Memorial
 UPMC Kane
 Zippo Manufacturing

Pitt-Titusville

The University of Pittsburgh at Titusville, together with colleagues from Bradford and Pittsburgh, are committed to ensuring the success of the Titusville campus. The Education and Training Hub is a transformational project that will reduce the effects of structural poverty in northwestern Pennsylvania by enhancing the business ecosystem. The hub will provide training, equipping the region’s residents with critical skills and enabling them to meet workforce needs.

The University of Pittsburgh is committed to the success of the hub as evidenced by the signing of the Memorandum of Understanding on October 4, 2019. Since that time, the University has continued to work with its partners to ensure the success and viability of the hub by collaborating to deliver programming. In addition, the University is in the process of relocating the Manufacturing Assistance Center (MAC) headquarters to the Titusville campus. This partnership will expand the rural-urban partnership in a meaningful way.

In September 2020, Pitt-Titusville received a \$1.2 million federal grant through the Workforce Opportunities for Rural Communities program in partnership with the Appalachian Regional Commission and the Delta Regional Authority. Colleagues from our hub partners, representatives

from six manufacturers in the region, UPMC and the Manchester Bidwell Corporation met with then U.S. Secretary of Labor Eugene Scalia in Erie to accept the grant. Funds received from this grant will be used to develop a manufacturing assistance center and medical assistant program at Pitt-Titusville.

Partnerships

Titusville:

Franklin Bronze Precision Components
Grand Valley Manufacturing
Homerwood Hardwood Flooring, dba AHF Products
Kuhn Tool and Die
PHB Inc. Die Casting Division
Precision Profiles, LLC
Reddog Industries, Inc.
Roser Technology Inc.
Time Machine Company
Titusville Area Hospital
UPMC Northwest
WEbco

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statements of Expenses and Revenues - FY 2021 vs FY 2022

Appropriation Line Item - General Support
(Including Rural Education)

Statement of Expenses:	<u>Budget 2021</u>	<u>Budget 2022</u>
<u>Compensation Expense</u>		
Salaries	\$ 597,385,503	\$ 614,011,663
Fringe Benefits	229,828,523	252,299,003
Subtotal-Compensation	<u>827,214,026</u>	<u>866,310,666</u>
<u>All Other Expenses</u>		
Travel & Business	19,655,072	15,559,991
Other	170,130,902	119,417,343
Subtotal-All Other Expenses	<u>189,785,974</u>	<u>134,977,334</u>
 TOTAL EXPENSES	 <u>\$ 1,017,000,000</u>	 <u>\$ 1,001,288,000</u>

Statement of Revenues:	<u>Budget 2021</u>	<u>Budget 2022</u>
Commonwealth Appropriation	\$ 169,853,000	\$ 169,853,000
Tuition and Fees	589,076,000	585,963,000
Other	258,071,000	245,472,000
 TOTAL REVENUES	 <u>\$ 1,017,000,000</u>	 <u>\$ 1,001,288,000</u>

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statements of Expenses and Revenues - FY 2021 vs FY 2020

Appropriation Line Item - General Support
(Including Rural Education)

Statement of Expenses:	<u>Actual 2021</u>	<u>Actual 2020</u>
<u>Compensation Expense</u>		
Salaries	\$ 601,971,742	\$ 594,246,537
Fringe Benefits	241,513,849	226,136,563
Subtotal-Compensation	<u>843,485,591</u>	<u>820,383,100</u>
<u>All Other Expenses</u>		
Travel & Business	15,269,864	19,853,608
Other	139,361,545	179,782,292
Subtotal-All Other Expenses	<u>154,631,409</u>	<u>199,635,900</u>
TOTAL EXPENSES	<u>\$ 998,117,000</u>	<u>\$ 1,020,019,000</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2021</u>	<u>Actual 2020</u>
40.1%	38.1%

Statement of Revenues:	<u>Actual 2021</u>	<u>Actual 2020</u>
Commonwealth Appropriation	\$ 169,852,000	\$ 169,853,000
Tuition and Fees	573,472,000	595,026,000
Other	254,793,000	255,140,000
TOTAL REVENUES	<u>\$ 998,117,000</u>	<u>\$ 1,020,019,000</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, 2020. 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
Number and Mean and Median Salaries of Full-Time Employees
as of October 31, 2020

		Faculty															
		Professor			Associate Professor			Assistant Professor			Instructor			Other			Faculty Total
RC	#	Mean	Median	#	Mean	Median	#	Mean	Median	#	Mean	Median	#	Mean	Median		
Senior Officer/Responsibility Center																	
Senior Vice Chancellor Business and Operations																	
	67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Senior Vice Chancellor and Provost																	
	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	06	30	\$218,149	\$218,341	-	-	-	-	-	1	nd	nd	8	\$58,435	\$50,704	39	
	06	47	\$144,766	\$119,046	67	\$83,960	\$83,638	46	\$75,381	\$76,085	40	\$42,938	\$41,476	135	\$50,417	\$50,453	335
	06	91	\$139,958	\$130,414	59	\$96,062	\$96,861	74	\$78,502	\$85,540	28	\$42,799	\$39,000	156	\$50,836	\$47,864	408
	06	27	\$158,462	\$147,489	35	\$110,830	\$98,280	39	\$97,142	\$86,337	-	-	-	46	\$57,986	\$56,083	147
	06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	10	2	nd	nd	-	-	-	-	-	-	-	-	-	-	-	2	
	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	21	31	\$225,926	\$225,100	24	\$151,023	\$128,918	35	\$159,753	\$166,500	-	-	-	2	nd	nd	92
	22	17	\$145,562	\$143,554	30	\$102,554	\$97,686	32	\$75,189	\$74,720	5	\$54,169	\$60,000	56	\$46,669	\$45,612	140
	23	67	\$162,961	\$147,594	51	\$107,296	\$107,119	70	\$77,015	\$84,072	-	-	-	59	\$43,684	\$40,909	247
	24	22	\$136,650	\$145,710	7	\$94,688	\$85,417	6	\$70,389	\$67,909	-	-	-	6	\$60,929	\$54,516	41
	25	5	\$164,238	\$174,902	15	\$122,498	\$117,660	4	\$91,592	\$94,673	-	-	-	5	\$64,570	\$40,909	29
	26	5	\$113,473	\$112,162	10	\$101,083	\$98,875	18	\$74,586	\$77,680	-	-	-	10	\$49,532	\$50,727	43
	41	17	\$94,027	\$92,638	53	\$71,431	\$69,119	41	\$59,849	\$60,000	22	\$53,852	\$52,106	-	-	-	133
	42	7	\$87,017	\$84,435	31	\$71,373	\$71,800	17	\$66,377	\$65,832	25	\$52,137	\$52,668	-	-	-	80
	43	1	nd	nd	2	nd	nd	2	nd	nd	5	\$65,787	\$65,635	-	-	-	10
	44	8	\$92,897	\$88,160	25	\$76,569	\$77,568	30	\$57,162	\$55,666	7	\$48,461	\$53,582	-	-	-	70
	51	1	nd	nd	-	-	-	-	-	-	1	nd	nd	4	\$46,843	\$39,877	6
	60	-	-	-	-	-	-	-	-	-	-	-	64	\$60,395	\$48,355	64	
	78	-	-	-	-	-	-	-	-	-	-	-	25	\$62,622	\$57,273	25	
	81	-	-	-	-	-	-	-	-	-	-	-	2	nd	nd	2	
	94	19	\$149,478	\$149,632	11	\$108,060	\$112,000	20	\$85,673	\$87,574	-	-	-	15	\$66,879	\$73,620	65
Senior Vice Chancellor Health Sciences																	
	30	-	-	-	1	nd	nd	-	-	-	-	-	32	\$59,209	\$56,453	33	
	31	13	\$150,589	\$133,062	21	\$118,210	\$115,068	45	\$90,431	\$82,891	10	\$50,108	\$42,718	4	\$43,662	\$42,905	93
	32	19	\$122,258	\$128,516	18	\$92,417	\$91,350	55	\$70,588	\$66,822	-	-	-	3	nd	nd	95
	33	18	\$147,949	\$137,772	24	\$107,435	\$105,508	29	\$89,041	\$89,867	2	nd	nd	11	\$41,331	\$40,091	84
	34	36	\$175,877	\$158,793	48	\$100,607	\$99,769	62	\$80,747	\$81,550	2	nd	nd	21	\$42,917	\$43,279	169
	39	25	\$129,485	\$118,728	32	\$90,749	\$87,625	63	\$79,551	\$75,109	16	\$62,738	\$62,038	9	\$41,327	\$40,711	145
Single-RC Senior Officers																	
	01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
University Total Less School of Medicine Division																	
		508	\$153,625	\$140,931	564	\$96,928	\$93,598	688	\$81,806	\$77,727	164	\$49,501	\$49,415	673	\$52,137	\$47,864	2,597
School of Medicine Division																	
	35	565	\$127,282	\$132,351	597	\$77,778	\$49,091	1,178	\$54,351	\$40,909	91	\$49,885	\$45,929	412	\$42,175	\$41,531	2,843
	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	85	-	-	-	2	nd	nd	3	nd	nd	4	\$89,531	\$89,881	-	-	-	9
University Total																	
		1,073	\$139,789	\$138,677	1,163	\$87,232	\$89,000	1,869	\$64,600	\$62,591	259	\$50,254	\$48,273	1,085	\$48,362	\$43,426	5,449

Note: "nd" indicates categories containing 3 or less people.

University of Pittsburgh
Number and Mean and Median Salaries of Full-Time Employees
as of October 31, 2020

Senior Officer/Responsibility Center	Staff												Staff Total
	Executive, Administrative and Managerial			Other Professionals			Secretarial and Clerical			Technical, Skilled and Service			
	#	Mean	Median	#	Mean	Median	#	Mean	Median	#	Mean	Median	
Senior Vice Chancellor Business and Operations													
Facilities Management	6	\$133,942	\$140,835	88	\$63,154	\$60,881	9	\$33,007	\$33,309	370	\$50,252	\$38,314	473
Senior Vice Chancellor Business and Operations	8	\$174,519	\$147,192	2	nd	nd	-	-	-	-	-	-	10
Human Resources	12	\$137,937	\$113,893	58	\$48,592	\$46,450	7	\$30,460	\$31,000	21	\$26,353	\$26,330	98
Planning, Design and Real Estate	2	nd	nd	9	\$53,610	\$48,360	-	-	-	-	-	-	11
Business and Auxiliary Services	13	\$88,639	\$84,128	85	\$44,783	\$43,500	32	\$26,577	\$27,970	161	\$49,556	\$38,314	291
Public Safety and Emergency Management	15	\$117,289	\$93,996	56	\$60,967	\$59,575	7	\$29,015	\$28,363	126	\$49,576	\$56,108	204
Senior Vice Chancellor and Provost													
Student Affairs	21	\$108,687	\$108,903	132	\$50,436	\$49,105	16	\$29,788	\$29,279	2	nd	nd	171
Dietrich School of Arts and Sciences - Dean's Office	15	\$97,128	\$90,000	50	\$54,113	\$48,547	-	-	-	-	-	-	65
Dietrich School of Arts and Sciences - Humanities	-	-	-	41	\$39,858	\$35,535	4	\$31,015	\$31,717	-	-	-	45
Dietrich School of Arts and Sciences - Natural Sciences	5	\$79,153	\$77,111	136	\$42,191	\$38,495	6	\$32,217	\$28,954	29	\$31,616	\$28,982	176
Dietrich School of Arts and Sciences - Social Sciences	-	-	-	9	\$44,050	\$43,824	-	-	-	-	-	-	9
Dietrich School of Arts and Sciences - Undergraduate Studies	4	\$79,522	\$77,652	52	\$42,643	\$41,750	-	-	-	-	-	-	56
Senior Vice Chancellor and Provost	66	\$178,646	\$122,546	187	\$49,596	\$48,782	23	\$28,151	\$26,726	4	\$42,041	\$40,936	280
College of General Studies	1	nd	nd	11	\$45,086	\$42,178	-	-	-	-	-	-	12
Honors College	3	nd	nd	12	\$51,334	\$55,350	1	nd	nd	-	-	-	16
Katz Graduate School of Business	12	\$93,007	\$89,410	66	\$51,017	\$46,847	10	\$28,223	\$27,833	-	-	-	88
Education	12	\$87,870	\$79,985	88	\$47,766	\$45,127	5	\$32,161	\$32,000	2	nd	nd	107
Swanson School of Engineering	10	\$89,920	\$84,420	88	\$51,875	\$46,689	1	nd	nd	6	\$59,063	\$58,590	105
Law	8	\$98,701	\$89,976	25	\$52,238	\$47,393	7	\$33,668	\$36,050	-	-	-	40
Graduate School of Public and International Affairs	3	nd	nd	21	\$49,752	\$48,665	-	-	-	-	-	-	24
Social Work	5	\$84,003	\$85,273	113	\$57,352	\$58,600	11	\$31,212	\$31,000	1	nd	nd	130
Johnstown	5	\$92,028	\$93,143	65	\$47,501	\$44,924	18	\$32,854	\$31,948	50	\$39,183	\$36,878	138
Greensburg	11	\$75,774	\$76,875	48	\$41,061	\$39,796	9	\$28,525	\$28,724	20	\$37,868	\$36,598	88
Titusville	-	-	-	6	\$45,930	\$44,585	4	\$27,068	\$26,954	4	\$44,689	\$44,689	14
Bradford	9	\$104,576	\$102,133	73	\$45,337	\$42,004	18	\$33,460	\$32,484	9	\$45,187	\$49,171	109
University Center for International Studies	9	\$92,302	\$87,000	69	\$48,375	\$47,589	2	nd	nd	-	-	-	80
Libraries	1	nd	nd	83	\$39,905	\$32,500	7	\$32,932	\$29,174	-	-	-	91
Learning Research and Development Center	1	nd	nd	28	\$49,715	\$48,448	1	nd	nd	9	\$30,999	\$32,000	39
University Center for Social and Urban Research	3	nd	nd	26	\$51,482	\$44,924	-	-	-	3	nd	nd	32
School of Computing and Information	5	\$98,360	\$85,232	38	\$54,852	\$51,913	1	nd	nd	-	-	-	44
Senior Vice Chancellor Health Sciences													
Senior Vice Chancellor Health Sciences	12	\$245,094	\$180,526	35	\$49,419	\$46,273	1	nd	nd	-	-	-	48
Dental Medicine	4	\$79,545	\$79,805	110	\$47,099	\$43,206	10	\$31,967	\$32,534	44	\$30,860	\$30,826	168
Nursing	3	nd	nd	54	\$48,681	\$46,833	10	\$30,152	\$29,814	1	nd	nd	68
Pharmacy	3	nd	nd	108	\$53,593	\$52,000	-	-	-	1	nd	nd	112
Graduate School of Public Health	8	\$85,247	\$85,641	245	\$55,693	\$52,659	6	\$41,119	\$41,302	7	\$31,250	\$32,760	266
School of Health and Rehabilitation Sciences	4	\$101,141	\$80,945	98	\$52,086	\$50,073	-	-	-	7	\$31,466	\$32,500	109
Single-RC Senior Officers													
Chancellor	11	\$255,353	\$150,086	14	\$62,527	\$62,134	1	nd	nd	-	-	-	26
Senior Vice Chancellor Engagement	32	\$131,917	\$88,844	74	\$50,933	\$50,493	3	nd	nd	-	-	-	109
Senior Vice Chancellor Research	53	\$145,166	\$115,293	140	\$56,985	\$55,164	3	nd	nd	-	-	-	196
Office of University Counsel	15	\$182,321	\$168,786	4	\$47,953	\$49,887	3	nd	nd	-	-	-	22
Senior Vice Chancellor Philanthropic and Alumni Engagement	86	\$123,099	\$96,159	146	\$51,303	\$49,209	1	nd	nd	-	-	-	233
Pitt Information Technology	16	\$168,502	\$171,105	246	\$80,024	\$75,500	1	nd	nd	7	\$53,833	\$54,856	270
Athletics	35	\$134,901	\$105,389	167	\$142,548	\$57,550	4	\$45,380	\$45,665	-	-	-	206
Senior Vice Chancellor and Chief Financial Officer	60	\$138,684	\$105,779	100	\$51,674	\$45,943	5	\$28,305	\$28,700	-	-	-	165
University Total Less School of Medicine Division	607	\$133,068	\$100,000	3,306	\$57,487	\$49,892	247	\$31,080	\$30,647	884	\$46,232	\$38,314	5,044
School of Medicine Division													
Medicine	68	\$92,370	\$91,272	1,532	\$53,482	\$50,999	15	\$40,308	\$40,773	203	\$30,472	\$30,000	1,818
UPMC Hillman Cancer Center	8	\$77,051	\$90,605	148	\$50,586	\$49,326	4	\$31,034	\$29,119	13	\$32,515	\$32,000	173
School of Medicine Division Administration	41	\$153,163	\$108,857	211	\$56,834	\$53,418	1	nd	nd	176	\$34,116	\$34,083	429
University Total	724	\$129,765	\$99,885	5,197	\$56,083	\$50,225	267	\$31,755	\$30,792	1,276	\$41,914	\$38,314	7,464

Note: "nd" indicates categories containing 3 or less people.

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report

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

UNIVERSITY OF PITTSBURGH POLICY 02-08-01

CATEGORY: ACADEMIC AFFAIRS
SECTION: Faculty Retirement
SUBJECT: Preparation for Retirement
EFFECTIVE DATE: July 1, 1994 (Published December 22, 1995)
PAGE(S): 1

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 AC 51, Preparation for Retirement](#) (formerly 02-08-01)

UNIVERSITY OF PITTSBURGH POLICY 02-08-02

CATEGORY: ACADEMIC AFFAIRS
SECTION: Faculty Retirement
SUBJECT: Benefits and Privileges of Retired Faculty
EFFECTIVE DATE: July 1, 1994 (Published December 22, 1995)
PAGE(S): 3

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.

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 POLICY 07-13-01

CATEGORY: PERSONNEL
SECTION: Separation
SUBJECT: Retirement
EFFECTIVE DATE: July 1, 1994 (Published December 22, 1995)
PAGE(S): 3

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 AC 51, Preparation for Retirement](#) (formerly 02-08-01)

[Policy AC 08, Benefits and Privileges of Retired Faculty](#) (formerly 02-08-02)

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report

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

UNIVERSITY OF PITTSBURGH POLICY 02-07-01

CATEGORY: ACADEMIC 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 AC 05, Advanced Degrees](#) (formerly 02-05-02)

[Policy AC 20, Effect of Separation on Eligibility for Faculty Scholarship Benefits](#) (formerly 02-07-02)

[Policy ER 04, Domestic Partner Benefits](#) (formerly 07-06-08)

[Policy AC 69, Tuition Exchange Scholarship Program](#) (formerly 09-03-01)

[Procedure ER 06, Employee/Spouse/Dependent Scholarships](#) (formerly 07-11-01)

UNIVERSITY OF PITTSBURGH POLICY 02-07-02

CATEGORY: ACADEMIC AFFAIRS
SECTION: Faculty Educational Benefits
SUBJECT: Effect of Separation on Eligibility for Faculty Scholarship Benefits
EFFECTIVE DATE: July 1, 1994 (Published December 22, 1995)
PAGE(S): 2

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 AC 21, Employee/Spouse/Dependent Scholarships for Faculty](#) (formerly 02-07-01)

[Policy ER 04, Domestic Partner Benefits](#) (formerly 07-06-08)

[Procedure ER 06, Employee/Spouse/Dependent Scholarships for Staff](#) (formerly 07-11-01)

[Procedure AC 67, Termination of Registration](#) (formerly 09-05-08)

UNIVERSITY OF PITTSBURGH POLICY 02-10-01

CATEGORY: ACADEMIC AFFAIRS
SECTION: Graduate Student Assistance
SUBJECT: Graduate Student Assistant/Teaching Assistant and Fellow/Graduate Student Researcher Scholarships
EFFECTIVE DATE: April 2, 1993
PAGE(S): 1

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 POLICY 07-11-01

CATEGORY: PERSONNEL
SECTION: Staff Educational Benefits
SUBJECT: Employee/Spouse/Dependent Scholarships for Staff
EFFECTIVE DATE: July 1, 1994 (Published December 22, 1995)
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:

- 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 ER 06, Employee/Spouse/Dependent Scholarships for Staff](#) (formerly 07-11-01)

[Policy ER 04, Domestic Partner Benefits](#) (formerly 07-06-08)

[Policy AC 69, Tuition Exchange Scholarship Program](#) (formerly 09-03-01)

UNIVERSITY OF PITTSBURGH POLICY 07-11-02

CATEGORY: PERSONNEL
SECTION: Staff Educational Benefits
SUBJECT: Effect of Separation on Eligibility for Staff Scholarship Benefits
EFFECTIVE DATE: July 1, 1994 (Published December 22, 1995)
PAGE(S): 2

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 ER 06, Employee/Spouse/Dependent Scholarships for Staff](#) (formerly 07-11-01)

[Policy ER 04, Domestic Partner Benefits](#) (formerly 07-06-08)

[Procedure AC 67, Termination of Registration](#) (formerly 09-05-08)

UNIVERSITY OF PITTSBURGH POLICY 09-03-01

CATEGORY: STUDENT AFFAIRS
SECTION: Financial Aid
SUBJECT: Tuition Exchange Scholarship Fund
EFFECTIVE DATE: December 8, 2006 Revised
PAGE(S): 2

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 AC 69, Tuition Exchange Scholarship Program](#) (formerly 09-03-01)