

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, 2022**



Thurman D. Wingrove
Office of the Controller

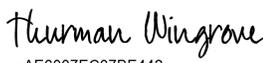
December 13, 2022

3015 Cathedral of Learning
4200 Fifth Avenue
Pittsburgh, PA 15260
412-624-6028
Fax: 412-624-6019
twingrove@cfo.pitt.edu
pitt.edu

Lynette Kuhn, Division Chief, Division of Higher Education, Access and Equity,
Office of Postsecondary and Higher Education, PA Department of Education
Allison Kobzowicz, Public Policy Analyst, Joint State Government Commission
Andrew Dudash, Social Sciences Librarian, Pennsylvania State University
Patrick Frownfelter, Library Technician, State Library of PA
Kelly Richards, President and Director, Free Library of Philadelphia
Amy Welch, Library Services Manager-Local History, Archives and Special
Collections, The Carnegie Library of Pittsburgh
Stephen J. Woods, Social Sciences Librarian, Pennsylvania State University

The University of Pittsburgh herewith respectfully submits the Stairs Data 2023:
Higher Education Information Disclosure for the twelve-month period ended June 30, 2022.
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,

DocuSigned by:

AE6007EC07BE442...
Thurman D. Wingrove
Controller

cc: Chancellor Patrick D. Gallagher
David Brown
Dr. Ann E. Cudd
Charles F. McLaughlin
Hari Sastry
Dr. Anantha Shekhar
Kathy P. Tosh
Kevin Washo, Jr.
Christina Patton
Jennifer Maguire-Wright

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report
Table of Contents

Volume I

Table of Contents1
 Revenue and Expenditure Budget, FY 2022 and FY2023, Section 2004-D(A)(1)
 Actual Revenue and Expenditures, FY 2022 and FY 2021, Section 2004-D(A)(2)
 Nonsalary Compensation as a Percent of Salary, Section 2004-D(B)(3)
 Travel, Subsistence and Lodging Expense, Section 2004-D(B)(8)
 By Academic and Administrative Support Unit

Financial Disclosure Background Information3

Academic and Administrative Support Units (Responsibility Centers)4

Statements of Tuition, Fees and Appropriation - Educational and General.....5
 Budget FY 2022 vs. Budget FY 2023
 Actual FY 2022 vs. Actual FY 2021

Statements of Expenses and Revenues - Educational and General.....8
 Budget FY 2022 vs. Budget FY 2023
 Actual FY 2022 vs. Actual FY 2021

Table of Contents for Defined Projects and Programs104
 Revenue and Expenditure Budget, FY 2022 and FY 2023, Section 2004-D(A)(3)(I)
 Actual Revenue and Expenditures, FY 2022 and FY 2021, Section 2004-D(A)(3)(II)
 Nonsalary Compensation as a Percent of Salary, Section 2004-D(B)(3)
 Travel, Subsistence and Lodging Expense, Section 2004-D(B)(8)

Table of Contents
 Number of Employees by Academic Rank or Classification, Section 2004-D(B)(1)
 Mean and Median Salary by Academic Rank or Classification, Section 2004-D(B)(2)
 By University Responsibility Center113

Retirement Policies, Section 2004-D(B)(4)117

Employee Tuition Remission Policies, Section 2004-D(B)(5).....120

Volume II

Purchase of Services Contracts, Section 2004-D(B)(6)
Purchase of Goods Contracts, Section 2004-D(B)(7)

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report

Section 2004-D(A)(1)
Revenue and Expenditure Budget, FY 2022 and FY 2023

Section 2004-D(A)(2)
Actual Revenue and Expenditures, FY 2022 and FY 2021

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 45 responsibility centers defined in the University which are further aggregated into 12 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 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, 2022 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, 2022)

00 – CHANCELLOR

01 Chancellor

01 – SVC BUSINESS AND OPERATIONS

67 Facilities Management
86 SVC Business and Operations
89 Human Resources
91 Office of Real Estate ⁽²⁾
92 Business, Hospitality and Auxiliary
Services ⁽²⁾
93 Public Safety and Emergency
Management
96 Office of Planning, Design and Construction ⁽¹⁾

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 David C. Frederick 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 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

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 96 (Office of Planning, Design and Construction) was added in Fiscal Year 2023.

⁽²⁾ In FY2023, Responsibility Center 91 was renamed from Planning, Design and Real Estate to Office of Real Estate and Responsibility Center 92 was renamed from Business and Auxiliary Services to Business, Hospitality and Auxiliary Services.

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 2022 vs. FY 2023, and the other for comparative actuals for FY 2022 vs. FY 2021. 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 2022 and FY 2021 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 2022 vs Budget FY 2023

TOTAL UNIVERSITY

	Budget 2022	Budget 2023
Tuition and Fees	\$ 877,407,590	\$ 961,040,000
Appropriation	183,153,000	193,266,000
TOTAL TUITION, FEES, & APPROPRIATION	\$ 1,060,560,590	\$ 1,154,306,000

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

TOTAL UNIVERSITY

	Actual 2022	Actual 2021
Tuition and Fees	\$ 906,544,712	\$ 854,067,381
Appropriation	193,266,265	183,132,225
TOTAL TUITION, FEES, & APPROPRIATION	\$ 1,099,810,977	\$ 1,037,199,606

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 2022 vs. Budget FY 2023 and Actual FY 2022 vs. Actual FY 2021, 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.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

01 Chancellor

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 12,589,599	\$ 13,415,543
Fringe Benefits	3,612,366	4,151,484
Subtotal - Compensation	16,201,965	17,567,027
<u>All Other Expenses</u>		
Travel & Business	592,883	784,164
Other	3,391,212	3,793,606
Subtotal - All Other Expenses	3,984,095	4,577,770
TOTAL EXPENSES	\$ 20,186,060	\$ 22,144,797

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	-	20,094
TOTAL REVENUES	\$ -	\$ 20,094

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

67 Facilities Management

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 26,676,287	\$ 28,165,169
Fringe Benefits	9,240,917	10,231,620
Subtotal - Compensation	<u>35,917,204</u>	<u>38,396,789</u>
<u>All Other Expenses</u>		
Travel & Business	261,248	261,248
Other	20,938,695	23,758,279
Subtotal - All Other Expenses	<u>21,199,943</u>	<u>24,019,527</u>
 TOTAL EXPENSES	 <u><u>\$ 57,117,147</u></u>	 <u><u>\$ 62,416,316</u></u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	15,396	15,396
TOTAL REVENUES	<u><u>\$ 15,396</u></u>	<u><u>\$ 15,396</u></u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

86 SVC Business and Operations

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,064,797	\$ 2,838,494
Fringe Benefits	422,108	627,048
Subtotal - Compensation	<u>2,486,905</u>	<u>3,465,542</u>
<u>All Other Expenses</u>		
Travel & Business	18,000	18,000
Other	204,135	(306,578)
Subtotal - All Other Expenses	<u>222,135</u>	<u>(288,578)</u>
TOTAL EXPENSES	<u>\$ 2,709,040</u>	<u>\$ 3,176,964</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

89 Human Resources

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 4,767,811	\$ 4,950,361
Fringe Benefits	1,553,173	1,773,204
Subtotal - Compensation	6,320,984	6,723,565
<u>All Other Expenses</u>		
Travel & Business	25,642	14,772
Other	(513,770)	(270,876)
Subtotal - All Other Expenses	(488,128)	(256,104)
TOTAL EXPENSES	\$ 5,832,856	\$ 6,467,461

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	100,000	-
TOTAL REVENUES	\$ 100,000	\$ -

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

91 Office of Real Estate

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 554,750	\$ -
Fringe Benefits	162,972	-
Subtotal - Compensation	<u>717,722</u>	<u>-</u>
<u>All Other Expenses</u>		
Travel & Business	19,001	8,276
Other	8,888,759	5,844,336
Subtotal - All Other Expenses	<u>8,907,760</u>	<u>5,852,612</u>
TOTAL EXPENSES	<u><u>\$ 9,625,482</u></u>	<u><u>\$ 5,852,612</u></u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 8,280,817	\$ 5,852,612
Other revenue	-	-
TOTAL REVENUES	<u><u>\$ 8,280,817</u></u>	<u><u>\$ 5,852,612</u></u>

Comments on FY2023 increase (decrease) over FY2022:

The FY2023 budget includes significant decreases due to a University restructuring effective July 1, 2022, which transferred budgets from RC91, Office of Real Estate, to newly created RC96, Office of Planning, Design and Construction, in addition to decreases in rental operations.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

92 Business, Hospitality and Auxiliary Services

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,915,665	\$ 2,999,653
Fringe Benefits	997,992	1,075,272
Subtotal - Compensation	<u>3,913,657</u>	<u>4,074,925</u>
<u>All Other Expenses</u>		
Travel & Business	(3,341,658)	(2,859,705)
Other	14,363,351	13,357,662
Subtotal - All Other Expenses	<u>11,021,693</u>	<u>10,497,957</u>
 TOTAL EXPENSES	 <u>\$ 14,935,350</u>	 <u>\$ 14,572,882</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,308,300	\$ 922,165
Other revenue	300,010	300,010
TOTAL REVENUES	<u>\$ 1,608,310</u>	<u>\$ 1,222,175</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

93 Public Safety and Emergency Management

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 12,807,311	\$ 13,353,784
Fringe Benefits	4,548,827	4,976,280
Subtotal - Compensation	17,356,138	18,330,064
<u>All Other Expenses</u>		
Travel & Business	653,051	647,126
Other	(126,660)	(645,136)
Subtotal - All Other Expenses	526,391	1,990
TOTAL EXPENSES	\$ 17,882,529	\$ 18,332,054

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	2,000	2,000
TOTAL REVENUES	\$ 2,000	\$ 2,000

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

96 Office of Planning, Design and Construction

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ -	\$ 585,138
Fringe Benefits	-	199,140
Subtotal - Compensation	<u>-</u>	<u>784,278</u>
<u>All Other Expenses</u>		
Travel & Business	-	9,750
Other	-	590,775
Subtotal - All Other Expenses	<u>-</u>	<u>600,525</u>
 TOTAL EXPENSES	 <u><u>\$ -</u></u>	 <u><u>\$ 1,384,803</u></u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2023 increase (decrease) over FY2022:

As part of a University restructuring effective July 1, 2022, RC96, Office of Planning, Design and Construction, was created and funded from RC91, Office of Real Estate.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

05 Student Affairs

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 7,174,632	\$ 7,505,097
Fringe Benefits	2,181,216	2,597,268
Subtotal - Compensation	<u>9,355,848</u>	<u>10,102,365</u>
<u>All Other Expenses</u>		
Travel & Business	775,351	781,851
Other	2,270,643	2,211,811
Subtotal - All Other Expenses	<u>3,045,994</u>	<u>2,993,662</u>
 TOTAL EXPENSES	 <u>\$ 12,401,842</u>	 <u>\$ 13,096,027</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 FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

06 Kenneth P. Dietrich School of Arts and Sciences

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 112,682,229	\$ 116,896,917
Fringe Benefits	36,314,250	38,980,878
Subtotal - Compensation	<u>148,996,479</u>	<u>155,877,795</u>
<u>All Other Expenses</u>		
Travel & Business	3,348,648	5,295,444
Other	47,223,636	44,504,244
Subtotal - All Other Expenses	<u>50,572,284</u>	<u>49,799,688</u>
 TOTAL EXPENSES	 <u>\$ 199,568,763</u>	 <u>\$ 205,677,483</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 66,000	\$ 66,000
Other revenue	94,537	90,000
TOTAL REVENUES	<u>\$ 160,537</u>	<u>\$ 156,000</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

10 SVC and Provost

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 27,448,695	\$ 30,843,793
Fringe Benefits	7,805,949	9,106,656
Subtotal - Compensation	<u>35,254,644</u>	<u>39,950,449</u>
<u>All Other Expenses</u>		
Travel & Business	752,648	1,218,685
Other	71,771,422	96,262,286
Subtotal - All Other Expenses	<u>72,524,070</u>	<u>97,480,971</u>
 TOTAL EXPENSES	 <u><u>\$ 107,778,714</u></u>	 <u><u>\$ 137,431,420</u></u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,324,053	\$ 1,980,670
Other revenue	28,500	28,500
TOTAL REVENUES	<u><u>\$ 1,352,553</u></u>	<u><u>\$ 2,009,170</u></u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

15 College of General Studies

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 2,334,413	\$ 2,424,441
Fringe Benefits	806,676	868,332
Subtotal - Compensation	3,141,089	3,292,773
<u>All Other Expenses</u>		
Travel & Business	79,463	52,398
Other	490,528	337,578
Subtotal - All Other Expenses	569,991	389,976
TOTAL EXPENSES	\$ 3,711,080	\$ 3,682,749

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

20 David C. Frederick Honors College

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 733,982	\$ 1,123,131
Fringe Benefits	261,516	416,400
Subtotal - Compensation	995,498	1,539,531
<u>All Other Expenses</u>		
Travel & Business	53,512	53,508
Other	90,412	86,558
Subtotal - All Other Expenses	143,924	140,066
TOTAL EXPENSES	\$ 1,139,422	\$ 1,679,597

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

21 Katz Graduate School of Business

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 26,817,526	\$ 26,594,699
Fringe Benefits	8,355,749	8,623,368
Subtotal - Compensation	35,173,275	35,218,067
<u>All Other Expenses</u>		
Travel & Business	669,484	1,230,330
Other	3,327,682	8,255,090
Subtotal - All Other Expenses	3,997,166	9,485,420
TOTAL EXPENSES	\$ 39,170,441	\$ 44,703,487

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ 305,714
Other revenue	-	-
TOTAL REVENUES	\$ -	\$ 305,714

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

22 School of Education

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,292,336	\$ 12,317,259
Fringe Benefits	3,826,188	3,928,596
Subtotal - Compensation	<u>16,118,524</u>	<u>16,245,855</u>
<u>All Other Expenses</u>		
Travel & Business	87,324	69,280
Other	3,535,117	2,832,486
Subtotal - All Other Expenses	<u>3,622,441</u>	<u>2,901,766</u>
 TOTAL EXPENSES	 <u>\$ 19,740,965</u>	 <u>\$ 19,147,621</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 4,740	\$ 8,724
Other revenue	-	-
TOTAL REVENUES	<u>\$ 4,740</u>	<u>\$ 8,724</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

23 Swanson School of Engineering

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 31,163,284	\$ 32,187,580
Fringe Benefits	9,875,203	10,760,844
Subtotal - Compensation	41,038,487	42,948,424
<u>All Other Expenses</u>		
Travel & Business	508,097	127,744
Other	17,292,918	17,508,334
Subtotal - All Other Expenses	17,801,015	17,636,078
TOTAL EXPENSES	\$ 58,839,502	\$ 60,584,502

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 282,240	\$ 51,015
Other revenue	-	-
TOTAL REVENUES	\$ 282,240	\$ 51,015

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

24 School of Law

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 7,781,896	\$ 8,027,126
Fringe Benefits	2,412,317	2,595,264
Subtotal - Compensation	<u>10,194,213</u>	<u>10,622,390</u>
<u>All Other Expenses</u>		
Travel & Business	-	70,150
Other	7,850,896	7,359,999
Subtotal - All Other Expenses	<u>7,850,896</u>	<u>7,430,149</u>
 TOTAL EXPENSES	 <u><u>\$ 18,045,109</u></u>	 <u><u>\$ 18,052,539</u></u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	42,100	36,350
TOTAL REVENUES	<u><u>\$ 42,100</u></u>	<u><u>\$ 36,350</u></u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

25 Graduate School of Public & International Affairs

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 5,142,484	\$ 5,575,380
Fringe Benefits	1,678,904	1,879,536
Subtotal - Compensation	6,821,388	7,454,916
<u>All Other Expenses</u>		
Travel & Business	280,672	282,681
Other	3,232,012	2,888,741
Subtotal - All Other Expenses	3,512,684	3,171,422
TOTAL EXPENSES	\$ 10,334,072	\$ 10,626,338

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

26 School of Social Work

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,731,794	\$ 4,994,016
Fringe Benefits	1,542,964	1,684,320
Subtotal - Compensation	<u>6,274,758</u>	<u>6,678,336</u>
<u>All Other Expenses</u>		
Travel & Business	54,500	65,000
Other	1,326,951	937,740
Subtotal - All Other Expenses	<u>1,381,451</u>	<u>1,002,740</u>
 TOTAL EXPENSES	 <u>\$ 7,656,209</u>	 <u>\$ 7,681,076</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 133,000	\$ 215,832
Other revenue	-	-
TOTAL REVENUES	<u>\$ 133,000</u>	<u>\$ 215,832</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

41 Johnstown Campus

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 14,459,774	\$ 17,087,197
Fringe Benefits	4,383,009	5,499,420
Subtotal - Compensation	18,842,783	22,586,617
<u>All Other Expenses</u>		
Travel & Business	628,034	709,722
Other	6,062,335	3,145,783
Subtotal - All Other Expenses	6,690,369	3,855,505
TOTAL EXPENSES	\$ 25,533,152	\$ 26,442,122

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 114,844	\$ 80,088
Other revenue	147,700	147,700
TOTAL REVENUES	\$ 262,544	\$ 227,788

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

42 Greensburg Campus

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,738,953	\$ 10,948,534
Fringe Benefits	3,352,925	3,591,324
Subtotal - Compensation	<u>14,091,878</u>	<u>14,539,858</u>
<u>All Other Expenses</u>		
Travel & Business	357,117	351,756
Other	1,788,233	1,869,905
Subtotal - All Other Expenses	<u>2,145,350</u>	<u>2,221,661</u>
 TOTAL EXPENSES	 <u>\$ 16,237,228</u>	 <u>\$ 16,761,519</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

43 Titusville Campus

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,225,244	\$ 2,201,484
Fringe Benefits	709,704	724,620
Subtotal - Compensation	<u>2,934,948</u>	<u>2,926,104</u>
<u>All Other Expenses</u>		
Travel & Business	26,254	62,756
Other	1,813,259	1,724,882
Subtotal - All Other Expenses	<u>1,839,513</u>	<u>1,787,638</u>
TOTAL EXPENSES	<u><u>\$ 4,774,461</u></u>	<u><u>\$ 4,713,742</u></u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

44 Bradford Campus

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,828,611	\$ 13,337,398
Fringe Benefits	4,069,044	4,420,728
Subtotal - Compensation	<u>16,897,655</u>	<u>17,758,126</u>
<u>All Other Expenses</u>		
Travel & Business	776,368	879,658
Other	5,674,212	5,886,672
Subtotal - All Other Expenses	<u>6,450,580</u>	<u>6,766,330</u>
 TOTAL EXPENSES	 <u>\$ 23,348,235</u>	 <u>\$ 24,524,456</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 66,336	\$ 79,844
Other revenue	43,152	43,152
TOTAL REVENUES	<u>\$ 109,488</u>	<u>\$ 122,996</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

51 University Center for International Studies

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,606,505	\$ 3,689,413
Fringe Benefits	1,255,524	1,369,632
Subtotal - Compensation	<u>4,862,029</u>	<u>5,059,045</u>
<u>All Other Expenses</u>		
Travel & Business	836,755	830,131
Other	2,125,587	1,782,814
Subtotal - All Other Expenses	<u>2,962,342</u>	<u>2,612,945</u>
 TOTAL EXPENSES	 <u><u>\$ 7,824,371</u></u>	 <u><u>\$ 7,671,990</u></u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

57 Education-University Service Programs

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 547,715	\$ 571,432
Fringe Benefits	195,624	208,620
Subtotal - Compensation	<u>743,339</u>	<u>780,052</u>
<u>All Other Expenses</u>		
Travel & Business	17,800	15,008
Other	156,216	152,714
Subtotal - All Other Expenses	<u>174,016</u>	<u>167,722</u>
 TOTAL EXPENSES	 <u><u>\$ 917,355</u></u>	 <u><u>\$ 947,774</u></u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ 71,516
Other revenue	-	-
TOTAL REVENUES	<u><u>\$ -</u></u>	<u><u>\$ 71,516</u></u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

60 Libraries

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 8,513,218	\$ 10,769,757
Fringe Benefits	2,757,117	3,560,832
Subtotal - Compensation	11,270,335	14,330,589
<u>All Other Expenses</u>		
Travel & Business	136,443	275,000
Other	14,410,503	12,235,160
Subtotal - All Other Expenses	14,546,946	12,510,160
TOTAL EXPENSES	\$ 25,817,281	\$ 26,840,749

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 27,000	\$ 27,000
Other revenue	21,213	19,000
TOTAL REVENUES	\$ 48,213	\$ 46,000

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

78 Learning Research & Development Center

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,938,249	\$ 3,100,261
Fringe Benefits	973,560	1,063,968
Subtotal - Compensation	<u>3,911,809</u>	<u>4,164,229</u>
<u>All Other Expenses</u>		
Travel & Business	10,000	792
Other	1,233,062	1,262,328
Subtotal - All Other Expenses	<u>1,243,062</u>	<u>1,263,120</u>
 TOTAL EXPENSES	 <u>\$ 5,154,871</u>	 <u>\$ 5,427,349</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 235,000	\$ 300,000
Other revenue	-	-
TOTAL REVENUES	<u>\$ 235,000</u>	<u>\$ 300,000</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

81 University Center for Social & Urban Research

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 758,589	\$ 809,432
Fringe Benefits	253,944	283,740
Subtotal - Compensation	<u>1,012,533</u>	<u>1,093,172</u>
<u>All Other Expenses</u>		
Travel & Business	3,000	10,213
Other	244,041	147,544
Subtotal - All Other Expenses	<u>247,041</u>	<u>157,757</u>
 TOTAL EXPENSES	 <u>\$ 1,259,574</u>	 <u>\$ 1,250,929</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ 7,884
Other revenue	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 7,884</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

94 School of Computing and Information

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 11,982,557	\$ 13,370,352
Fringe Benefits	3,922,431	4,493,256
Subtotal - Compensation	<u>15,904,988</u>	<u>17,863,608</u>
<u>All Other Expenses</u>		
Travel & Business	32,149	97,328
Other	4,038,349	4,882,970
Subtotal - All Other Expenses	<u>4,070,498</u>	<u>4,980,298</u>
 TOTAL EXPENSES	 <u>\$ 19,975,486</u>	 <u>\$ 22,843,906</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 7,164	\$ 7,464
Other revenue	-	-
TOTAL REVENUES	<u>\$ 7,164</u>	<u>\$ 7,464</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

30 SVC Health Sciences

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 11,811,277	\$ 13,743,443
Fringe Benefits	2,894,184	3,700,224
Subtotal - Compensation	<u>14,705,461</u>	<u>17,443,667</u>
<u>All Other Expenses</u>		
Travel & Business	375,833	395,159
Other	5,591,127	5,863,230
Subtotal - All Other Expenses	<u>5,966,960</u>	<u>6,258,389</u>
 TOTAL EXPENSES	 <u>\$ 20,672,421</u>	 <u>\$ 23,702,056</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	5,882,341	6,351,982
TOTAL REVENUES	<u>\$ 5,882,341</u>	<u>\$ 6,351,982</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

31 School of Dental Medicine

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 20,107,349	\$ 24,388,010
Fringe Benefits	6,235,800	7,899,276
Subtotal - Compensation	<u>26,343,149</u>	<u>32,287,286</u>
<u>All Other Expenses</u>		
Travel & Business	367,193	130,000
Other	3,188,469	976,166
Subtotal - All Other Expenses	<u>3,555,662</u>	<u>1,106,166</u>
TOTAL EXPENSES	<u>\$ 29,898,811</u>	<u>\$ 33,393,452</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 8,424,242	\$ 10,669,129
Other revenue	-	-
TOTAL REVENUES	<u>\$ 8,424,242</u>	<u>\$ 10,669,129</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

32 School of Nursing

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 12,636,900	\$ 12,841,379
Fringe Benefits	3,964,447	4,203,960
Subtotal - Compensation	16,601,347	17,045,339
<u>All Other Expenses</u>		
Travel & Business	161,824	332,509
Other	2,658,573	1,890,371
Subtotal - All Other Expenses	2,820,397	2,222,880
TOTAL EXPENSES	\$ 19,421,744	\$ 19,268,219

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 45,000	\$ 45,000	
Other revenue	-	-	
TOTAL REVENUES	\$ 45,000	\$ 45,000	

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

33 School of Pharmacy

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,699,745	\$ 10,117,114
Fringe Benefits	3,156,276	3,409,128
Subtotal - Compensation	<u>12,856,021</u>	<u>13,526,242</u>
<u>All Other Expenses</u>		
Travel & Business	17,552	57,003
Other	895,061	1,075,005
Subtotal - All Other Expenses	<u>912,613</u>	<u>1,132,008</u>
TOTAL EXPENSES	<u>\$ 13,768,634</u>	<u>\$ 14,658,250</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 20,341	\$ 21,009
Other revenue	-	-
TOTAL REVENUES	<u>\$ 20,341</u>	<u>\$ 21,009</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

34 School of Public Health

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 7,581,440	\$ 7,918,159
Fringe Benefits	2,596,728	2,827,980
Subtotal - Compensation	<u>10,178,168</u>	<u>10,746,139</u>
<u>All Other Expenses</u>		
Travel & Business	172,548	172,560
Other	7,743,282	10,941,872
Subtotal - All Other Expenses	<u>7,915,830</u>	<u>11,114,432</u>
 TOTAL EXPENSES	 <u>\$ 18,093,998</u>	 <u>\$ 21,860,571</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

39 School of Health & Rehabilitation Sciences

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 18,601,995	\$ 19,567,227
Fringe Benefits	5,700,100	6,230,400
Subtotal - Compensation	<u>24,302,095</u>	<u>25,797,627</u>
<u>All Other Expenses</u>		
Travel & Business	655,612	668,520
Other	3,416,411	10,291,837
Subtotal - All Other Expenses	<u>4,072,023</u>	<u>10,960,357</u>
TOTAL EXPENSES	<u>\$ 28,374,118</u>	<u>\$ 36,757,984</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 373,050	\$ 460,092
Other revenue	180,250	180,252
TOTAL REVENUES	<u>\$ 553,300</u>	<u>\$ 640,344</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

35 School of Medicine

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 66,210,308	\$ 66,491,682
Fringe Benefits	16,275,192	17,186,480
Subtotal - Compensation	<u>82,485,500</u>	<u>83,678,162</u>
<u>All Other Expenses</u>		
Travel & Business	2,243,048	2,282,549
Other	114,212,283	130,801,464
Subtotal - All Other Expenses	<u>116,455,331</u>	<u>133,084,013</u>
 TOTAL EXPENSES	 <u>\$ 198,940,831</u>	 <u>\$ 216,762,175</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,748,511	\$ 1,515,394
Other revenue	137,213,532	152,806,696
TOTAL REVENUES	<u>\$ 138,962,043</u>	<u>\$ 154,322,090</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

55 UPMC Hillman Cancer Center

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 18,283,000	\$ 19,060,020
Fringe Benefits	5,561,520	6,116,304
Subtotal - Compensation	<u>23,844,520</u>	<u>25,176,324</u>
<u>All Other Expenses</u>		
Travel & Business	-	-
Other	13,523,480	15,203,676
Subtotal - All Other Expenses	<u>13,523,480</u>	<u>15,203,676</u>
 TOTAL EXPENSES	 <u>\$ 37,368,000</u>	 <u>\$ 40,380,000</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	37,368,000	40,380,000
TOTAL REVENUES	<u>\$ 37,368,000</u>	<u>\$ 40,380,000</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

85 SOMD Administration

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 26,645,506	\$ 28,272,108
Fringe Benefits	8,751,288	9,815,484
Subtotal - Compensation	<u>35,396,794</u>	<u>38,087,592</u>
<u>All Other Expenses</u>		
Travel & Business	594,632	841,106
Other	(16,895,027)	(19,350,914)
Subtotal - All Other Expenses	<u>(16,300,395)</u>	<u>(18,509,808)</u>
TOTAL EXPENSES	<u>\$ 19,096,399</u>	<u>\$ 19,577,784</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 177,500	\$ 320,000
Other revenue	18,918,899	19,257,784
TOTAL REVENUES	<u>\$ 19,096,399</u>	<u>\$ 19,577,784</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

90 Western Psychiatric Institute and Clinic

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,684,000	\$ 10,095,576
Fringe Benefits	2,554,176	2,843,016
Subtotal - Compensation	<u>12,238,176</u>	<u>12,938,592</u>
<u>All Other Expenses</u>		
Travel & Business	-	-
Other	18,122,824	21,766,400
Subtotal - All Other Expenses	<u>18,122,824</u>	<u>21,766,400</u>
TOTAL EXPENSES	<u>\$ 30,361,000</u>	<u>\$ 34,704,992</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	24,122,000	28,385,992
TOTAL REVENUES	<u>\$ 24,122,000</u>	<u>\$ 28,385,992</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

83 General University

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 46,386	\$ 158,711
Fringe Benefits	4,945,189	(4,427,346)
Subtotal - Compensation	4,991,575	(4,268,635)
<u>All Other Expenses</u>		
Travel & Business	\$ -	\$ -
Other	135,342,274	173,734,742
Subtotal - All Other Expenses	135,342,274	173,734,742
TOTAL EXPENSES	\$ 140,333,849	\$ 169,466,107

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	131,561,930	146,882,000
TOTAL REVENUES	\$ 131,561,930	\$ 146,882,000

Comments on FY2023 increase (decrease) over FY2022:

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.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

03 SVC Research

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 16,700,063	\$ 19,090,449
Fringe Benefits	5,263,131	6,468,012
Subtotal - Compensation	21,963,194	25,558,461
<u>All Other Expenses</u>		
Travel & Business	434,337	421,737
Other	(1,283,261)	(2,436,854)
Subtotal - All Other Expenses	(848,924)	(2,015,117)
TOTAL EXPENSES	\$ 21,114,270	\$ 23,543,344

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	1,140,204	1,233,498
TOTAL REVENUES	\$ 1,140,204	\$ 1,233,498

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

54 Office of University Counsel

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,033,822	\$ 4,323,260
Fringe Benefits	1,117,683	1,308,564
Subtotal - Compensation	<u>5,151,505</u>	<u>5,631,824</u>
<u>All Other Expenses</u>		
Travel & Business	51,117	50,617
Other	6,129,321	1,898,391
Subtotal - All Other Expenses	<u>6,180,438</u>	<u>1,949,008</u>
 TOTAL EXPENSES	 <u><u>\$ 11,331,943</u></u>	 <u><u>\$ 7,580,832</u></u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2023 increase (decrease) over FY2022:

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

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

56 SVC Philanthropic and Alumni Engagement

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 20,111,454	\$ 21,715,627
Fringe Benefits	6,517,837	7,450,200
Subtotal - Compensation	<u>26,629,291</u>	<u>29,165,827</u>
<u>All Other Expenses</u>		
Travel & Business	1,894,067	1,761,896
Other	(12,091,266)	(13,415,838)
Subtotal - All Other Expenses	<u>(10,197,199)</u>	<u>(11,653,942)</u>
 TOTAL EXPENSES	 <u>\$ 16,432,092</u>	 <u>\$ 17,511,885</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 75,000	\$ 75,000
Other revenue	4,807,123	4,946,237
TOTAL REVENUES	<u>\$ 4,882,123</u>	<u>\$ 5,021,237</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

61 Pitt Information Technology

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 27,437,057	\$ 28,047,554
Fringe Benefits	9,299,611	10,014,576
Subtotal - Compensation	<u>36,736,668</u>	<u>38,062,130</u>
<u>All Other Expenses</u>		
Travel & Business	203,500	200,856
Other	9,663,756	12,015,779
Subtotal - All Other Expenses	<u>9,867,256</u>	<u>12,216,635</u>
 TOTAL EXPENSES	 <u>\$ 46,603,924</u>	 <u>\$ 50,278,765</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 70,000	\$ 53,880
Other revenue	-	-
TOTAL REVENUES	<u>\$ 70,000</u>	<u>\$ 53,880</u>

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

80 Athletics

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 34,507,090	\$ 38,694,917
Fringe Benefits	9,023,341	11,205,780
Subtotal - Compensation	43,530,431	49,900,697
<u>All Other Expenses</u>		
Travel & Business	12,073,281	14,096,798
Other	43,066,729	43,331,350
Subtotal - All Other Expenses	55,140,010	57,428,148
TOTAL EXPENSES	\$ 98,670,441	\$ 107,328,845

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	56,896,278	67,991,557
TOTAL REVENUES	\$ 56,896,278	\$ 67,991,557

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

87 SVC and Chief Financial Officer

Statement of Expenses:	Budget 2022	Budget 2023
<u>Compensation Expense</u>		
Salaries	\$ 17,698,026	\$ 19,474,230
Fringe Benefits	5,679,912	6,660,763
Subtotal - Compensation	23,377,938	26,134,993
<u>All Other Expenses</u>		
Travel & Business	316,408	520,841
Other	(8,932,084)	(10,473,688)
Subtotal - All Other Expenses	(8,615,676)	(9,952,847)
TOTAL EXPENSES	\$ 14,762,262	\$ 16,182,146

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2023 increase (decrease) over FY2022:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2022 vs Budget FY 2023

TOTAL EDUCATIONAL AND GENERAL

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 691,074,324	\$ 734,682,307
Fringe Benefits	217,008,584	232,604,451
Subtotal - Compensation	<u>908,082,908</u>	<u>967,286,758</u>
<u>All Other Expenses</u>		
Travel & Business	\$ 27,222,738	\$ 33,295,217
Other	567,455,688	646,510,696
Subtotal - All Other Expenses	<u>594,678,426</u>	<u>679,805,913</u>
 TOTAL EXPENSES	 <u>\$ 1,502,761,334</u>	 <u>\$ 1,647,092,671</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 22,783,138	\$ 23,136,032
Other revenue	419,417,606	469,650,641
TOTAL REVENUES	<u>\$ 442,200,744</u>	<u>\$ 492,786,673</u>

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

01 Chancellor

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 11,408,821	\$ 11,637,345
Fringe Benefits	3,178,474	3,250,644
Subtotal - Compensation	<u>14,587,295</u>	<u>14,887,989</u>
<u>All Other Expenses</u>		
Travel & Business	656,904	225,222
Other	4,951,086	2,796,437
Subtotal - All Other Expenses	<u>5,607,990</u>	<u>3,021,659</u>
 TOTAL EXPENSES	 <u>\$ 20,195,285</u>	 <u>\$ 17,909,648</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
27.9%	27.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	9,225	6,409
TOTAL REVENUES	<u>\$ 9,225</u>	<u>\$ 6,409</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
Actual FY 2022 vs Actual FY 2021

67 Facilities Management

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 25,243,351	\$ 26,683,830
Fringe Benefits	8,769,326	9,369,504
Subtotal - Compensation	<u>34,012,677</u>	<u>36,053,334</u>
 <u>All Other Expenses</u>		
Travel & Business	569,811	472,416
Other	22,519,763	16,590,835
Subtotal - All Other Expenses	<u>23,089,574</u>	<u>17,063,251</u>
 TOTAL EXPENSES	 <u>\$ 57,102,251</u>	 <u>\$ 53,116,585</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
34.7%	35.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	500	443
TOTAL REVENUES	<u>\$ 500</u>	<u>\$ 443</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
Actual FY 2022 vs Actual FY 2021

86 SVC Business and Operations

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,964,167	\$ 1,942,479
Fringe Benefits	476,628	286,587
Subtotal - Compensation	<u>3,440,795</u>	<u>2,229,066</u>
 <u>All Other Expenses</u>		
Travel & Business	49,935	5,306
Other	(781,690)	(415,448)
Subtotal - All Other Expenses	<u>(731,755)</u>	<u>(410,142)</u>
 TOTAL EXPENSES	 <u>\$ 2,709,040</u>	 <u>\$ 1,818,924</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
16.1%	14.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	-	(3,252)
TOTAL REVENUES	<u>\$ -</u>	<u>\$ (3,252)</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
Actual FY 2022 vs Actual FY 2021

89 Human Resources

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,748,877	\$ 4,242,388
Fringe Benefits	1,543,723	1,331,397
Subtotal - Compensation	<u>6,292,600</u>	<u>5,573,785</u>
 <u>All Other Expenses</u>		
Travel & Business	17,061	5,391
Other	(452,567)	(777,806)
Subtotal - All Other Expenses	<u>(435,506)</u>	<u>(772,415)</u>
 TOTAL EXPENSES	 <u>\$ 5,857,094</u>	 <u>\$ 4,801,370</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
32.5%	31.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	124,238	-
TOTAL REVENUES	<u>\$ 124,238</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
Actual FY 2022 vs Actual FY 2021

91 Office of Real Estate

Statement of Expenses:	Actual 2022	Actual 2021
<u>Compensation Expense</u>		
Salaries	\$ 565,607	\$ 511,632
Fringe Benefits	171,490	143,432
Subtotal - Compensation	737,097	655,064
<u>All Other Expenses</u>		
Travel & Business	21,163	22,458
Other	6,068,366	6,431,449
Subtotal - All Other Expenses	6,089,529	6,453,907
 TOTAL EXPENSES	 \$ 6,826,626	 \$ 7,108,971

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2022	Actual 2021
30.3%	28.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 5,481,962	\$ 6,085,326
Other revenue	-	-
TOTAL REVENUES	\$ 5,481,962	\$ 6,085,326

Comments on FY2022 increase (decrease) over FY2021:

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

92 Business, Hospitality and Auxiliary Services

Statement of Expenses:	Actual 2022	Actual 2021
<u>Compensation Expense</u>		
Salaries	\$ 2,838,722	\$ 3,010,911
Fringe Benefits	943,932	1,031,329
Subtotal - Compensation	3,782,654	4,042,240
<u>All Other Expenses</u>		
Travel & Business	(2,703,959)	(2,568,487)
Other	13,345,134	7,640,757
Subtotal - All Other Expenses	10,641,175	5,072,270
 TOTAL EXPENSES	 \$ 14,423,829	 \$ 9,114,510

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2022	Actual 2021
33.3%	34.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 867,899	\$ 58,363
Other revenue	339,578	241,050
TOTAL REVENUES	\$ 1,207,477	\$ 299,413

Comments on FY2022 increase (decrease) over FY2021:

The increase in expenses is due in part to the contract with Pittsburgh Regional Transit.

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

93 Public Safety and Emergency Management

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,823,127	\$ 12,579,281
Fringe Benefits	4,549,627	4,465,994
Subtotal - Compensation	<u>17,372,754</u>	<u>17,045,275</u>
 <u>All Other Expenses</u>		
Travel & Business	498,646	407,496
Other	19,247	(379,142)
Subtotal - All Other Expenses	<u>517,893</u>	<u>28,354</u>
 TOTAL EXPENSES	 <u>\$ 17,890,647</u>	 <u>\$ 17,073,629</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	<u>Actual 2022</u>	<u>Actual 2021</u>
	35.5%	35.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	10,118	4,781
TOTAL REVENUES	<u>\$ 10,118</u>	<u>\$ 4,781</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
Actual FY 2022 vs Actual FY 2021

96 Office of Planning, Design and Construction

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ -	\$ -
Fringe Benefits	-	-
Subtotal - Compensation	<u>-</u>	<u>-</u>
 <u>All Other Expenses</u>		
Travel & Business	-	-
Other	-	-
Subtotal - All Other Expenses	<u>-</u>	<u>-</u>
 TOTAL EXPENSES	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
n/a	n/a

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2022 increase (decrease) over FY2021:

As part of a University restructuring, RC96, Office of Planning, Design and Construction, was created for FY2023 and funded from RC91, Office of Real Estate.

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

05 Student Affairs

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 5,562,143	\$ 6,037,321
Fringe Benefits	1,672,420	1,931,692
Subtotal - Compensation	<u>7,234,563</u>	<u>7,969,013</u>
<u>All Other Expenses</u>		
Travel & Business	871,682	270,262
Other	4,384,747	3,347,483
Subtotal - All Other Expenses	<u>5,256,429</u>	<u>3,617,745</u>
 TOTAL EXPENSES	 <u>\$ 12,490,992</u>	 <u>\$ 11,586,758</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
30.1%	32.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	16,646	4,181
TOTAL REVENUES	<u>\$ 16,646</u>	<u>\$ 4,181</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
Actual FY 2022 vs Actual FY 2021

06 Kenneth P. Dietrich School of Arts and Sciences

Statement of Expenses:	Actual 2022	Actual 2021
<u>Compensation Expense</u>		
Salaries	\$ 111,215,016	\$ 109,694,677
Fringe Benefits	35,893,341	35,553,540
Subtotal - Compensation	147,108,357	145,248,217
<u>All Other Expenses</u>		
Travel & Business	1,544,081	446,721
Other	46,061,345	47,388,951
Subtotal - All Other Expenses	47,605,426	47,835,672
TOTAL EXPENSES	\$ 194,713,783	\$ 193,083,889

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2022	Actual 2021
	32.3%	32.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 30,081	\$ 42,768
Other revenue	109,389	13,709
TOTAL REVENUES	\$ 139,470	\$ 56,477

Comments on FY2022 increase (decrease) over FY2021:

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

10 SVC and Provost

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 25,766,333	\$ 25,140,310
Fringe Benefits	6,954,916	6,881,509
Subtotal - Compensation	<u>32,721,249</u>	<u>32,021,819</u>
 <u>All Other Expenses</u>		
Travel & Business	1,032,291	108,347
Other	74,189,126	66,901,882
Subtotal - All Other Expenses	<u>75,221,417</u>	<u>67,010,229</u>
 TOTAL EXPENSES	 <u>\$ 107,942,666</u>	 <u>\$ 99,032,048</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
27.0%	27.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,125,750	\$ 1,146,944
Other revenue	390,755	315,969
TOTAL REVENUES	<u>\$ 1,516,505</u>	<u>\$ 1,462,913</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
Actual FY 2022 vs Actual FY 2021

15 College of General Studies

Statement of Expenses:	Actual 2022	Actual 2021
<u>Compensation Expense</u>		
Salaries	\$ 2,220,902	\$ 2,155,277
Fringe Benefits	667,356	657,448
Subtotal - Compensation	2,888,258	2,812,725
<u>All Other Expenses</u>		
Travel & Business	21,014	5,340
Other	254,487	184,246
Subtotal - All Other Expenses	275,501	189,586
TOTAL EXPENSES	\$ 3,163,759	\$ 3,002,311

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2022	Actual 2021
	30.0%	30.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	-	1,440
TOTAL REVENUES	\$ -	\$ 1,440

Comments on FY2022 increase (decrease) over FY2021:

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

20 David C. Frederick Honors College

Statement of Expenses:	Actual 2022	Actual 2021
<u>Compensation Expense</u>		
Salaries	\$ 793,511	\$ 724,017
Fringe Benefits	284,019	254,524
Subtotal - Compensation	1,077,530	978,541
 <u>All Other Expenses</u>		
Travel & Business	14,431	9,089
Other	120,970	109,904
Subtotal - All Other Expenses	135,401	118,993
 TOTAL EXPENSES	\$ 1,212,931	\$ 1,097,534

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2022	Actual 2021
35.8%	35.2%

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
Actual FY 2022 vs Actual FY 2021

21 Katz Graduate School of Business

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 25,839,828	\$ 26,373,831
Fringe Benefits	7,928,447	8,043,048
Subtotal - Compensation	<u>33,768,275</u>	<u>34,416,879</u>
<u>All Other Expenses</u>		
Travel & Business	660,360	256,045
Other	5,206,486	5,981,370
Subtotal - All Other Expenses	<u>5,866,846</u>	<u>6,237,415</u>
 TOTAL EXPENSES	 <u>\$ 39,635,121</u>	 <u>\$ 40,654,294</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
30.7%	30.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 250,459	\$ 9,856
Other revenue	(100,360)	112,709
TOTAL REVENUES	<u>\$ 150,099</u>	<u>\$ 122,565</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
Actual FY 2022 vs Actual FY 2021

22 School of Education

Statement of Expenses:	Actual 2022	Actual 2021
<u>Compensation Expense</u>		
Salaries	\$ 10,830,209	\$ 10,825,515
Fringe Benefits	3,294,921	3,267,199
Subtotal - Compensation	14,125,130	14,092,714
<u>All Other Expenses</u>		
Travel & Business	197,131	95,320
Other	4,210,473	4,163,858
Subtotal - All Other Expenses	4,407,604	4,259,178
TOTAL EXPENSES	\$ 18,532,734	\$ 18,351,892

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2022	Actual 2021
	30.4%	30.2%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 8,712	\$ 4,745
Other revenue	-	135
TOTAL REVENUES	\$ 8,712	\$ 4,880

Comments on FY2022 increase (decrease) over FY2021:

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

23 Swanson School of Engineering

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 33,234,627	\$ 33,476,819
Fringe Benefits	10,261,758	10,077,251
Subtotal - Compensation	<u>43,496,385</u>	<u>43,554,070</u>
 <u>All Other Expenses</u>		
Travel & Business	774,180	169,422
Other	15,526,004	15,562,705
Subtotal - All Other Expenses	<u>16,300,184</u>	<u>15,732,127</u>
 TOTAL EXPENSES	 <u>\$ 59,796,569</u>	 <u>\$ 59,286,197</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
30.9%	30.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 49,727	\$ 315,408
Other revenue	1,772	-
TOTAL REVENUES	<u>\$ 51,499</u>	<u>\$ 315,408</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
Actual FY 2022 vs Actual FY 2021

24 School of Law

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,083,050	\$ 7,674,263
Fringe Benefits	2,493,761	2,353,356
Subtotal - Compensation	<u>10,576,811</u>	<u>10,027,619</u>
 <u>All Other Expenses</u>		
Travel & Business	130,492	21,786
Other	8,948,847	8,050,262
Subtotal - All Other Expenses	<u>9,079,339</u>	<u>8,072,048</u>
 TOTAL EXPENSES	 <u>\$ 19,656,150</u>	 <u>\$ 18,099,667</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
30.9%	30.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	35,700	17,909
TOTAL REVENUES	<u>\$ 35,700</u>	<u>\$ 17,909</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
Actual FY 2022 vs Actual FY 2021

25 Graduate School of Public & International Affairs

Statement of Expenses:	Actual 2022	Actual 2021
<u>Compensation Expense</u>		
Salaries	\$ 4,747,371	\$ 4,802,645
Fringe Benefits	1,472,174	1,483,287
Subtotal - Compensation	6,219,545	6,285,932
<u>All Other Expenses</u>		
Travel & Business	129,407	17,250
Other	3,993,453	3,766,914
Subtotal - All Other Expenses	4,122,860	3,784,164
TOTAL EXPENSES	\$ 10,342,405	\$ 10,070,096

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2022	Actual 2021
	31.0%	30.9%

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
Actual FY 2022 vs Actual FY 2021

26 School of Social Work

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,596,884	\$ 4,408,826
Fringe Benefits	1,446,613	1,397,335
Subtotal - Compensation	<u>6,043,497</u>	<u>5,806,161</u>
<u>All Other Expenses</u>		
Travel & Business	75,329	14,350
Other	1,546,438	1,658,624
Subtotal - All Other Expenses	<u>1,621,767</u>	<u>1,672,974</u>
 TOTAL EXPENSES	 <u>\$ 7,665,264</u>	 <u>\$ 7,479,135</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
31.5%	31.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 146,161	\$ 132,829
Other revenue	-	13,000
TOTAL REVENUES	<u>\$ 146,161</u>	<u>\$ 145,829</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
Actual FY 2022 vs Actual FY 2021

41 Johnstown Campus

Statement of Expenses:	Actual 2022	Actual 2021
<u>Compensation Expense</u>		
Salaries	\$ 15,660,493	\$ 15,903,113
Fringe Benefits	4,829,603	4,874,884
Subtotal - Compensation	20,490,096	20,777,997
<u>All Other Expenses</u>		
Travel & Business	717,088	243,465
Other	5,994,561	4,963,818
Subtotal - All Other Expenses	6,711,649	5,207,283
 TOTAL EXPENSES	 \$ 27,201,745	 \$ 25,985,280

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2022	Actual 2021
30.8%	30.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 65,129	\$ 27,480
Other revenue	92,273	34,103
TOTAL REVENUES	\$ 157,402	\$ 61,583

Comments on FY2022 increase (decrease) over FY2021:

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

42 Greensburg Campus

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,720,834	\$ 9,953,819
Fringe Benefits	3,041,876	3,074,352
Subtotal - Compensation	<u>12,762,710</u>	<u>13,028,171</u>
 <u>All Other Expenses</u>		
Travel & Business	427,955	205,803
Other	3,177,818	3,143,013
Subtotal - All Other Expenses	<u>3,605,773</u>	<u>3,348,816</u>
 TOTAL EXPENSES	 <u>\$ 16,368,483</u>	 <u>\$ 16,376,987</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
31.3%	30.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	27,780	15,767
TOTAL REVENUES	<u>\$ 27,780</u>	<u>\$ 15,767</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
Actual FY 2022 vs Actual FY 2021

43 Titusville Campus

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 1,413,733	\$ 1,702,648
Fringe Benefits	455,323	486,587
Subtotal - Compensation	<u>1,869,056</u>	<u>2,189,235</u>
<u>All Other Expenses</u>		
Travel & Business	10,401	26,801
Other	2,385,171	1,058,988
Subtotal - All Other Expenses	<u>2,395,572</u>	<u>1,085,789</u>
 TOTAL EXPENSES	 <u>\$ 4,264,628</u>	 <u>\$ 3,275,024</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
32.2%	28.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	3,387	2,356
TOTAL REVENUES	<u>\$ 3,387</u>	<u>\$ 2,356</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
Actual FY 2022 vs Actual FY 2021

44 Bradford Campus

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,971,882	\$ 10,898,640
Fringe Benefits	3,530,733	3,448,988
Subtotal - Compensation	<u>14,502,615</u>	<u>14,347,628</u>
<u>All Other Expenses</u>		
Travel & Business	715,728	189,907
Other	8,040,920	9,295,621
Subtotal - All Other Expenses	<u>8,756,648</u>	<u>9,485,528</u>
 TOTAL EXPENSES	 <u>\$ 23,259,263</u>	 <u>\$ 23,833,156</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
32.2%	31.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 79,166	\$ 66,334
Other revenue	36,504	21,935
TOTAL REVENUES	<u>\$ 115,670</u>	<u>\$ 88,269</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
Actual FY 2022 vs Actual FY 2021

51 University Center for International Studies

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,378,915	\$ 3,427,603
Fringe Benefits	1,127,482	1,163,597
Subtotal - Compensation	<u>4,506,397</u>	<u>4,591,200</u>
 <u>All Other Expenses</u>		
Travel & Business	114,536	14,698
Other	3,211,256	3,416,842
Subtotal - All Other Expenses	<u>3,325,792</u>	<u>3,431,540</u>
 TOTAL EXPENSES	 <u>\$ 7,832,189</u>	 <u>\$ 8,022,740</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
33.4%	33.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	-	1,250
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 1,250</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
Actual FY 2022 vs Actual FY 2021

57 Education-University Service Programs

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 488,438	\$ 465,944
Fringe Benefits	177,565	178,856
Subtotal - Compensation	<u>666,003</u>	<u>644,800</u>
<u>All Other Expenses</u>		
Travel & Business	7,900	2,328
Other	(62,562)	(20,335)
Subtotal - All Other Expenses	<u>(54,662)</u>	<u>(18,007)</u>
 TOTAL EXPENSES	 <u>\$ 611,341</u>	 <u>\$ 626,793</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
36.4%	38.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 51,517	\$ -
Other revenue	340	160
TOTAL REVENUES	<u>\$ 51,857</u>	<u>\$ 160</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
Actual FY 2022 vs Actual FY 2021

60 Libraries

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,511,867	\$ 8,589,802
Fringe Benefits	2,762,337	2,801,964
Subtotal - Compensation	<u>11,274,204</u>	<u>11,391,766</u>
<u>All Other Expenses</u>		
Travel & Business	113,960	31,788
Other	14,470,137	13,641,262
Subtotal - All Other Expenses	<u>14,584,097</u>	<u>13,673,050</u>
 TOTAL EXPENSES	 <u>\$ 25,858,301</u>	 <u>\$ 25,064,816</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
32.5%	32.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 31,905	\$ 22,873
Other revenue	20,429	11,392
TOTAL REVENUES	<u>\$ 52,334</u>	<u>\$ 34,265</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
Actual FY 2022 vs Actual FY 2021

78 Learning Research & Development Center

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,693,773	\$ 2,714,686
Fringe Benefits	925,610	902,922
Subtotal - Compensation	<u>3,619,383</u>	<u>3,617,608</u>
<u>All Other Expenses</u>		
Travel & Business	34,557	3,422
Other	1,500,967	1,769,126
Subtotal - All Other Expenses	<u>1,535,524</u>	<u>1,772,548</u>
 TOTAL EXPENSES	 <u>\$ 5,154,907</u>	 <u>\$ 5,390,156</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
34.4%	33.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 202,988	\$ 373,413
Other revenue	-	-
TOTAL REVENUES	<u>\$ 202,988</u>	<u>\$ 373,413</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
Actual FY 2022 vs Actual FY 2021

81 University Center for Social & Urban Research

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 814,952	\$ 763,283
Fringe Benefits	280,548	263,970
Subtotal - Compensation	<u>1,095,500</u>	<u>1,027,253</u>
<u>All Other Expenses</u>		
Travel & Business	-	215
Other	229,778	210,150
Subtotal - All Other Expenses	<u>229,778</u>	<u>210,365</u>
 TOTAL EXPENSES	 <u>\$ 1,325,278</u>	 <u>\$ 1,237,618</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
34.4%	34.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 7,885	\$ 9,652
Other revenue	889	-
TOTAL REVENUES	<u>\$ 8,774</u>	<u>\$ 9,652</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
Actual FY 2022 vs Actual FY 2021

94 School of Computing and Information

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,022,055	\$ 11,795,844
Fringe Benefits	3,824,901	3,786,033
Subtotal - Compensation	<u>15,846,956</u>	<u>15,581,877</u>
<u>All Other Expenses</u>		
Travel & Business	90,420	67,702
Other	4,532,837	3,108,527
Subtotal - All Other Expenses	<u>4,623,257</u>	<u>3,176,229</u>
 TOTAL EXPENSES	 <u>\$ 20,470,213</u>	 <u>\$ 18,758,106</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
31.8%	32.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 3,500	\$ 8,000
Other revenue	(500)	-
TOTAL REVENUES	<u>\$ 3,000</u>	<u>\$ 8,000</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
Actual FY 2022 vs Actual FY 2021

30 SVC Health Sciences

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 10,991,869	\$ 9,446,572
Fringe Benefits	2,583,819	2,300,711
Subtotal - Compensation	<u>13,575,688</u>	<u>11,747,283</u>
<u>All Other Expenses</u>		
Travel & Business	142,485	85,351
Other	7,225,630	8,404,479
Subtotal - All Other Expenses	<u>7,368,115</u>	<u>8,489,830</u>
 TOTAL EXPENSES	 <u>\$ 20,943,803</u>	 <u>\$ 20,237,113</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
23.5%	24.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	6,153,723	5,610,002
TOTAL REVENUES	<u>\$ 6,153,723</u>	<u>\$ 5,610,002</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
Actual FY 2022 vs Actual FY 2021

31 School of Dental Medicine

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 18,659,370	\$ 18,668,555
Fringe Benefits	5,722,003	5,736,765
Subtotal - Compensation	<u>24,381,373</u>	<u>24,405,320</u>
 <u>All Other Expenses</u>		
Travel & Business	220,491	90,161
Other	7,815,158	5,688,208
Subtotal - All Other Expenses	<u>8,035,649</u>	<u>5,778,369</u>
 TOTAL EXPENSES	 <u>\$ 32,417,022</u>	 <u>\$ 30,183,689</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
30.7%	30.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 10,845,387	\$ 9,660,365
Other revenue	-	-
TOTAL REVENUES	<u>\$ 10,845,387</u>	<u>\$ 9,660,365</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
Actual FY 2022 vs Actual FY 2021

32 School of Nursing

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 11,532,761	\$ 12,129,501
Fringe Benefits	3,616,986	3,769,029
Subtotal - Compensation	<u>15,149,747</u>	<u>15,898,530</u>
<u>All Other Expenses</u>		
Travel & Business	122,497	31,675
Other	4,492,731	3,141,594
Subtotal - All Other Expenses	<u>4,615,228</u>	<u>3,173,269</u>
 TOTAL EXPENSES	 <u>\$ 19,764,975</u>	 <u>\$ 19,071,799</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
31.4%	31.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 36,026	\$ 37,256
Other revenue	700	2,435
TOTAL REVENUES	<u>\$ 36,726</u>	<u>\$ 39,691</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
Actual FY 2022 vs Actual FY 2021

33 School of Pharmacy

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 8,668,154	\$ 7,124,765
Fringe Benefits	2,880,375	2,306,053
Subtotal - Compensation	<u>11,548,529</u>	<u>9,430,818</u>
<u>All Other Expenses</u>		
Travel & Business	123,058	52,793
Other	2,611,559	4,533,858
Subtotal - All Other Expenses	<u>2,734,617</u>	<u>4,586,651</u>
 TOTAL EXPENSES	 <u>\$ 14,283,146</u>	 <u>\$ 14,017,469</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
33.2%	32.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 21,300	\$ 27,200
Other revenue	30,099	-
TOTAL REVENUES	<u>\$ 51,399</u>	<u>\$ 27,200</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
Actual FY 2022 vs Actual FY 2021

34 School of Public Health

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 5,637,131	\$ 5,341,896
Fringe Benefits	1,806,174	1,726,763
Subtotal - Compensation	<u>7,443,305</u>	<u>7,068,659</u>
<u>All Other Expenses</u>		
Travel & Business	98,937	12,235
Other	13,093,634	11,323,199
Subtotal - All Other Expenses	<u>13,192,571</u>	<u>11,335,434</u>
 TOTAL EXPENSES	 <u>\$ 20,635,876</u>	 <u>\$ 18,404,093</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
32.0%	32.3%

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
Actual FY 2022 vs Actual FY 2021

39 School of Health & Rehabilitation Sciences

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 19,965,107	\$ 16,937,114
Fringe Benefits	6,075,276	5,022,763
Subtotal - Compensation	<u>26,040,383</u>	<u>21,959,877</u>
<u>All Other Expenses</u>		
Travel & Business	299,319	62,645
Other	1,808,861	2,121,060
Subtotal - All Other Expenses	<u>2,108,180</u>	<u>2,183,705</u>
 TOTAL EXPENSES	 <u>\$ 28,148,563</u>	 <u>\$ 24,143,582</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
30.4%	29.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 460,100	\$ 363,917
Other revenue	227,101	205,100
TOTAL REVENUES	<u>\$ 687,201</u>	<u>\$ 569,017</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
Actual FY 2022 vs Actual FY 2021

35 School of Medicine

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 61,931,528	\$ 60,135,306
Fringe Benefits	14,422,441	14,193,765
Subtotal - Compensation	<u>76,353,969</u>	<u>74,329,071</u>
<u>All Other Expenses</u>		
Travel & Business	1,251,287	577,035
Other	132,658,544	124,268,972
Subtotal - All Other Expenses	<u>133,909,831</u>	<u>124,846,007</u>
 TOTAL EXPENSES	 <u>\$ 210,263,800</u>	 <u>\$ 199,175,078</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	<u>Actual 2022</u>	<u>Actual 2021</u>
	23.3%	23.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,191,100	\$ 1,266,719
Other revenue	147,621,369	138,895,313
TOTAL REVENUES	<u>\$ 148,812,469</u>	<u>\$ 140,162,032</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
Actual FY 2022 vs Actual FY 2021

55 UPMC Hillman Cancer Center

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 19,755,908	\$ 17,796,089
Fringe Benefits	4,221,568	3,741,838
Subtotal - Compensation	<u>23,977,476</u>	<u>21,537,927</u>
 <u>All Other Expenses</u>		
Travel & Business	554,338	231,385
Other	12,453,868	16,271,071
Subtotal - All Other Expenses	<u>13,008,206</u>	<u>16,502,456</u>
 TOTAL EXPENSES	 <u>\$ 36,985,682</u>	 <u>\$ 38,040,383</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:	<u>Actual 2022</u>	<u>Actual 2021</u>
	21.4%	21.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	36,985,683	38,040,381
TOTAL REVENUES	<u>\$ 36,985,683</u>	<u>\$ 38,040,381</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
Actual FY 2022 vs Actual FY 2021

85 SOMD Administration

Statement of Expenses:	Actual 2022	Actual 2021
<u>Compensation Expense</u>		
Salaries	\$ 25,754,839	\$ 22,846,828
Fringe Benefits	8,353,182	7,511,160
Subtotal - Compensation	34,108,021	30,357,988
<u>All Other Expenses</u>		
Travel & Business	609,994	293,693
Other	(13,908,001)	(10,477,925)
Subtotal - All Other Expenses	(13,298,007)	(10,184,232)
TOTAL EXPENSES	\$ 20,810,014	\$ 20,173,756

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2022	Actual 2021
	32.4%	32.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,101,804	\$ 1,003,287
Other revenue	19,708,210	19,170,470
TOTAL REVENUES	\$ 20,810,014	\$ 20,173,757

Comments on FY2022 increase (decrease) over FY2021:

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

90 Western Psychiatric Institute and Clinic

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 9,410,840	\$ 9,103,258
Fringe Benefits	2,543,723	2,548,756
Subtotal - Compensation	<u>11,954,563</u>	<u>11,652,014</u>
 <u>All Other Expenses</u>		
Travel & Business	207,333	111,784
Other	23,426,503	21,382,626
Subtotal - All Other Expenses	<u>23,633,836</u>	<u>21,494,410</u>
 TOTAL EXPENSES	 <u>\$ 35,588,399</u>	 <u>\$ 33,146,424</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
27.0%	28.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	29,269,706	26,923,624
TOTAL REVENUES	<u>\$ 29,269,706</u>	<u>\$ 26,923,624</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
Actual FY 2022 vs Actual FY 2021

83 General University

Statement of Expenses:	Actual 2022	Actual 2021
<u>Compensation Expense</u>		
Salaries	\$ (215,095)	\$ 16,249,162
Fringe Benefits	34,263,661	37,054,290
Subtotal - Compensation	34,048,566	53,303,452
<u>All Other Expenses</u>		
Travel & Business	\$ -	\$ -
Other	162,255,795	137,585,667
Subtotal - All Other Expenses	162,255,795	137,585,667
TOTAL EXPENSES	\$ 196,304,361	\$ 190,889,119

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2022	Actual 2021
	n/a	n/a

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	151,142,909	159,943,825
TOTAL REVENUES	\$ 151,142,909	\$ 159,943,825

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 offered in FY 2021.

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

03 SVC Research

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,817,292	\$ 15,824,551
Fringe Benefits	4,980,077	4,937,496
Subtotal - Compensation	<u>20,797,369</u>	<u>20,762,047</u>
 <u>All Other Expenses</u>		
Travel & Business	177,409	51,931
Other	3,408,156	1,136,402
Subtotal - All Other Expenses	<u>3,585,565</u>	<u>1,188,333</u>
 TOTAL EXPENSES	<u>\$ 24,382,934</u>	<u>\$ 21,950,380</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
31.5%	31.2%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	4,591,664	4,578,606
TOTAL REVENUES	<u>\$ 4,591,664</u>	<u>\$ 4,578,606</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
Actual FY 2022 vs Actual FY 2021

54 Office of University Counsel

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,503,236	\$ 3,217,219
Fringe Benefits	984,098	927,365
Subtotal - Compensation	<u>4,487,334</u>	<u>4,144,584</u>
<u>All Other Expenses</u>		
Travel & Business	31,425	26,131
Other	6,265,445	6,866,723
Subtotal - All Other Expenses	<u>6,296,870</u>	<u>6,892,854</u>
 TOTAL EXPENSES	 <u>\$ 10,784,204</u>	 <u>\$ 11,037,438</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
28.1%	28.8%

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
Actual FY 2022 vs Actual FY 2021

56 SVC Philanthropic and Alumni Engagement

Statement of Expenses:	Actual 2022	Actual 2021
<u>Compensation Expense</u>		
Salaries	\$ 17,961,604	\$ 18,262,695
Fringe Benefits	5,778,084	5,926,799
Subtotal - Compensation	23,739,688	24,189,494
<u>All Other Expenses</u>		
Travel & Business	802,678	77,039
Other	(9,277,440)	(10,199,877)
Subtotal - All Other Expenses	(8,474,762)	(10,122,838)
 TOTAL EXPENSES	 \$ 15,264,926	 \$ 14,066,656

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2022	Actual 2021
32.2%	32.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 2,680	\$ 21,686
Other revenue	3,712,277	3,601,899
TOTAL REVENUES	\$ 3,714,957	\$ 3,623,585

Comments on FY2022 increase (decrease) over FY2021:

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

61 Pitt Information Technology

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 25,772,839	\$ 25,580,320
Fringe Benefits	8,736,921	8,697,181
Subtotal - Compensation	<u>34,509,760</u>	<u>34,277,501</u>
<u>All Other Expenses</u>		
Travel & Business	98,546	53,087
Other	11,892,024	3,240,655
Subtotal - All Other Expenses	<u>11,990,570</u>	<u>3,293,742</u>
 TOTAL EXPENSES	 <u>\$ 46,500,330</u>	 <u>\$ 37,571,243</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
33.9%	34.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 53,871	\$ 69,645
Other revenue	2	-
TOTAL REVENUES	<u>\$ 53,873</u>	<u>\$ 69,645</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
Actual FY 2022 vs Actual FY 2021

80 Athletics

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 35,419,550	\$ 31,303,160
Fringe Benefits	12,109,157	10,863,578
Subtotal - Compensation	<u>47,528,707</u>	<u>42,166,738</u>
 <u>All Other Expenses</u>		
Travel & Business	16,523,444	9,110,787
Other	51,062,423	37,346,340
Subtotal - All Other Expenses	<u>67,585,867</u>	<u>46,457,127</u>
 TOTAL EXPENSES	 <u>\$ 115,114,574</u>	 <u>\$ 88,623,865</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
34.2%	34.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	73,340,412	43,492,074
TOTAL REVENUES	<u>\$ 73,340,412</u>	<u>\$ 43,492,074</u>

Comments on FY2022 increase (decrease) over FY2021:

Revenues and expenses have increased due primarily to a rebound from the worst effects of the COVID-19 pandemic on attendance at athletic events.

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

87 SVC and Chief Financial Officer

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 16,405,486	\$ 17,560,986
Fringe Benefits	5,311,576	5,266,400
Subtotal - Compensation	<u>21,717,062</u>	<u>22,827,386</u>
 <u>All Other Expenses</u>		
Travel & Business	119,199	98,693
Other	(7,001,898)	(9,360,571)
Subtotal - All Other Expenses	<u>(6,882,699)</u>	<u>(9,261,878)</u>
 TOTAL EXPENSES	 <u>\$ 14,834,363</u>	 <u>\$ 13,565,508</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	<u>Actual 2022</u>	<u>Actual 2021</u>
	32.4%	30.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	72,101	53,938
TOTAL REVENUES	<u>\$ 72,101</u>	<u>\$ 53,938</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
Actual FY 2022 vs Actual FY 2021

TOTAL EDUCATIONAL AND GENERAL

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 666,131,907	\$ 665,664,726
Fringe Benefits	237,348,025	235,291,941
Subtotal - Compensation	<u>903,479,932</u>	<u>900,956,667</u>
 <u>All Other Expenses</u>		
Travel & Business	\$ 28,174,944	\$ 11,736,288
Other	663,875,590	582,862,774
Subtotal - All Other Expenses	<u>692,050,534</u>	<u>594,599,062</u>
 TOTAL EXPENSES	 <u>\$ 1,595,530,466</u>	 <u>\$ 1,495,555,729</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 22,115,109	\$ 20,754,066
Other revenue	473,974,619	441,333,113
TOTAL REVENUES	<u>\$ 496,089,728</u>	<u>\$ 462,087,179</u>

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report

Section 2004-D(A)(3)(I)
Revenue and Expenditure Budget, FY 2022 and FY 2023

Section 2004-D(A)(3)(II)
Actual Revenue and Expenditures, FY 2022 and FY 2021

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 2022 and FY 2023
Actual Revenue and Expenditures, FY 2022 and FY 2021
Nonsalary Compensation as a Percent of Salary
Travel, Subsistence and Lodging Expense
Defined Projects and Programs

Table of Contents

Background Narrative	105
Description of Defined Projects and Programs.....	106
Revenue and Expenditure Budget, FY 2022 and FY 2023.....	110
Actual Revenue and Expenditures, FY 2022 and FY 2021	
Nonsalary Compensation as a Percent of Salary	
Travel, Subsistence and Lodging Expense	111

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 2022 vs. FY 2023, and the other for comparative actuals for FY 2022 vs. FY 2021. 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 2022

Until fiscal year 2010, support for the University 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'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, most 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.

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 post-secondary, 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 northcentral/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, 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 newly constructed George B. Duke Engineering and Information Technologies Building. The new engineering and information technologies building will become our campus's headquarters of 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 final phases of construction on the project and anticipate completion in December of 2022.

A recent economic impact study showed that Pitt- Bradford contributes more than \$81.3 million to the regional economy each year and generates approximately \$4.5 million in state and local government revenues for Pennsylvania. Pitt-Bradford directly or indirectly supports over 856 jobs throughout Pennsylvania. 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 at Pitt-Titusville. They provide students with internships, externships and experiential learning opportunities and industries with workforce ready graduates. Industry Councils comprised of business, industry, and educational partners have been established at both the Bradford and Titusville campuses. Following are highlights of partnerships in place on both campuses.

Engineering Technology Programs - In collaboration with numerous manufacturing industries in northwestern Pennsylvania, Pitt-Bradford has constructed the new George B. Duke Engineering and Information Technologies Building and in Fall of 2022 launched two new Engineering Technology Programs: Mechanical Engineering Technology and Energy Engineering Technology.

Our industry partners have expressed a strong demand for engineering employees. They express a need for 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 of 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. Local industries such as 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 healthcare 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 (baccalaureate completion option added to the Nursing program 1994).

As part of the curriculum, numerous opportunities for practical hands-on experiences, with clinical instruction provided in partnership with home healthcare providers, hospitals, Long-term care facilities, and mental health providers.

- **Home Healthcare providers** like the Visiting Nurses' Association (VNA).
- **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 BRMC, 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 the clinical instruction, nursing students have continued to support the COVID-19 vaccination clinics held at Pitt-Bradford and in the region.

Bradford Partnerships:

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 Kane
UPMC Cole Memorial
Zippo Manufacturing

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 is reducing the effects of structural poverty in northwestern Pennsylvania by enhancing the business ecosystem. The hub partners provide training, equipping the region's residents with critical skills and enabling them to meet workforce needs.

The University 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 our partners to ensure the success and viability of the Hub by collaborating to deliver programming. In addition, the University relocated the Manufacturing Assistance Center's (MAC) headquarters to the Titusville campus.

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.

Grant funds were used to establish and kickstart the Brockway Center for Arts and Technology's clinical medical assistant and phlebotomy program and Pitt Swanson School of Engineering's Manufacturing Assistance Center certifications at the Pitt-Titusville Hub.

During the summer of 2022, Dr. Stephanie Fiely was appointed as the Executive Director of the Hub. Dr. Fiely had been serving as the hub's assistant executive director since May 2020, and a ribbon cutting ceremony was held on the renovated Broadhurst Science Center, which is home to the Brockway Center for Arts and Technology's clinical medical assistant and phlebotomy and Pitt-Titusville nursing programs. The two programs have dedicated state-of-the-art lab classrooms that simulate their future workspaces. The building also houses three general science laboratories, two computer classrooms, general classrooms, and offices.

Titusville Partnerships:

Franklin Bronze Precision Components

Grand Valley Manufacturing

Homerwood Hardwood Flooring, dba AHF Products

PHB Inc. Die Casting Division

Precision Profiles, LLC

Reddog Industries, Inc.

Time Machine Company

WEbco

Kuhn Tool and Die

Roser Technology Inc.

Titusville Area Hospital

UPMC Northwest

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statements of Expenses and Revenues - FY 2022 vs FY 2023

Appropriation Line Item - General Support
(Including Rural Education)

Statement of Expenses:	<u>Budget 2022</u>	<u>Budget 2023</u>
<u>Compensation Expense</u>		
Salaries	\$ 614,011,663	\$ 641,361,094
Fringe Benefits	<u>252,299,003</u>	<u>284,760,943</u>
Subtotal-Compensation	<u>866,310,666</u>	<u>926,122,037</u>
<u>All Other Expenses</u>		
Travel & Business	15,559,991	21,813,089
Other	<u>119,417,343</u>	<u>153,810,874</u>
Subtotal-All Other Expenses	<u>134,977,334</u>	<u>175,623,963</u>
 TOTAL EXPENSES	 <u>\$ 1,001,288,000</u>	 <u>\$ 1,101,746,000</u>

Statement of Revenues:	<u>Budget 2022</u>	<u>Budget 2023</u>
Commonwealth Appropriation	\$ 169,853,000	\$ 179,853,000
Tuition and Fees	585,963,000	645,744,000
Other	<u>245,472,000</u>	<u>276,149,000</u>
 TOTAL REVENUES	 <u>\$ 1,001,288,000</u>	 <u>\$ 1,101,746,000</u>

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

Appropriation Line Item - General Support
(Including Rural Education)

Statement of Expenses:	<u>Actual 2022</u>	<u>Actual 2021</u>
<u>Compensation Expense</u>		
Salaries	\$ 615,215,120	\$ 601,971,742
Fringe Benefits	273,152,163	241,513,849
Subtotal-Compensation	<u>888,367,283</u>	<u>843,485,591</u>
<u>All Other Expenses</u>		
Travel & Business	21,014,537	15,269,864
Other	149,971,180	139,361,545
Subtotal-All Other Expenses	<u>170,985,717</u>	<u>154,631,409</u>
 TOTAL EXPENSES	 <u>\$ 1,059,353,000</u>	 <u>\$ 998,117,000</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

<u>Actual 2022</u>	<u>Actual 2021</u>
44.4%	40.1%

Statement of Revenues:	<u>Actual 2022</u>	<u>Actual 2021</u>
Commonwealth Appropriation	\$ 179,853,000	\$ 169,852,000
Tuition and Fees	614,362,000	573,472,000
Other	265,138,000	254,793,000
 TOTAL REVENUES	 <u>\$ 1,059,353,000</u>	 <u>\$ 998,117,000</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

Table of Contents

Notes and Definitions 114

Faculty Employee Categories by Responsibility Center 115

Staff Employee Categories by Responsibility Center 116

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, 2021. 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 “nd” in that unit.

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, 2021

		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	29	\$218,580	\$220,590	1	nd	nd	-	-	-	-	-	9	\$58,112	\$50,700	39	
	06	49	\$141,788	\$116,602	63	\$86,217	\$86,092	43	\$76,166	\$77,181	43	\$45,154	\$44,884	151	\$50,341	\$50,700	349
	06	93	\$140,169	\$130,184	61	\$95,929	\$95,299	69	\$77,477	\$81,580	32	\$46,532	\$45,518	158	\$52,917	\$50,795	413
	06	31	\$153,340	\$130,905	33	\$109,941	\$96,383	34	\$99,713	\$88,374	-	-	-	46	\$59,794	\$59,902	144
	06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	10	2	nd	nd	-	-	-	-	-	-	-	-	-	-	-	-	
	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	21	31	\$219,936	\$223,978	27	\$154,025	\$130,916	31	\$160,888	\$166,500	-	-	-	2	nd	nd	91
	22	16	\$146,386	\$145,404	30	\$97,980	\$97,687	31	\$75,023	\$70,848	4	\$52,839	\$52,937	56	\$49,055	\$47,479	137
	23	68	\$161,530	\$146,689	52	\$108,754	\$106,467	73	\$79,349	\$83,353	1	nd	nd	69	\$43,375	\$40,980	263
	24	22	\$131,616	\$130,769	7	\$97,758	\$91,636	7	\$71,808	\$68,727	-	-	-	5	\$56,601	\$56,742	41
	25	5	\$167,670	\$175,339	14	\$124,128	\$117,983	5	\$88,793	\$92,000	-	-	-	6	\$62,887	\$45,818	30
	26	5	\$114,803	\$113,396	11	\$100,992	\$99,410	17	\$74,696	\$76,515	2	nd	nd	9	\$50,213	\$51,488	44
	41	16	\$95,846	\$92,543	51	\$72,401	\$70,274	43	\$60,082	\$60,032	21	\$54,966	\$53,000	-	-	-	131
	42	5	\$86,891	\$85,199	28	\$74,566	\$73,214	16	\$67,630	\$67,828	26	\$52,907	\$53,383	-	-	-	75
	43	1	nd	nd	2	nd	nd	1	nd	nd	4	\$68,756	\$66,800	-	-	-	8
	44	8	\$85,442	\$86,406	24	\$78,307	\$77,196	29	\$57,405	\$56,375	10	\$59,252	\$57,889	-	-	-	71
	51	1	nd	nd	-	-	-	-	-	-	1	nd	nd	6	\$43,934	\$39,877	8
	60	-	-	-	-	-	-	-	-	-	-	-	62	\$60,635	\$48,133	62	
	78	-	-	-	-	-	-	-	-	-	-	-	30	\$60,924	\$56,009	30	
	81	-	-	-	-	-	-	-	-	-	-	-	2	nd	nd	2	
	94	20	\$157,676	\$152,091	10	\$109,244	\$113,624	23	\$89,473	\$108,284	-	-	-	11	\$82,593	\$80,622	64
Senior Vice Chancellor Health Sciences																	
	30	-	-	-	1	nd	nd	-	-	-	-	-	-	24	\$63,042	\$63,049	25
	31	10	\$149,452	\$132,134	21	\$121,515	\$122,379	43	\$87,980	\$82,636	8	\$48,834	\$43,005	5	\$43,457	\$43,121	87
	32	18	\$124,635	\$125,312	18	\$92,666	\$92,263	57	\$69,921	\$65,264	-	-	-	3	nd	nd	96
	33	21	\$147,938	\$139,134	25	\$106,385	\$105,774	28	\$89,809	\$90,900	3	nd	nd	14	\$42,088	\$40,909	91
	34	36	\$173,303	\$157,837	49	\$101,727	\$100,964	67	\$81,478	\$82,636	1	nd	nd	16	\$43,914	\$43,985	169
	39	32	\$125,690	\$118,275	39	\$88,903	\$85,909	73	\$78,211	\$75,230	19	\$62,891	\$63,198	9	\$44,145	\$44,624	172
Single-RC Senior Officers																	
	01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
University Total Less School of Medicine Division		519	\$152,261	\$139,803	567	\$98,164	\$95,016	690	\$81,460	\$78,073	175	\$51,606	\$50,930	693	\$52,944	\$48,720	2,644
School of Medicine Division																	
	35	592	\$122,768	\$132,218	626	\$76,771	\$49,091	1,163	\$54,588	\$40,909	92	\$51,950	\$48,241	432	\$44,021	\$43,426	2,905
	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	85	-	-	-	1	nd	nd	3	nd	nd	4	\$90,704	\$90,957	-	-	-	8
University Total		1,111	\$136,583	\$137,431	1,194	\$87,038	\$89,000	1,856	\$64,716	\$63,850	271	\$52,300	\$50,000	1,125	\$49,522	\$44,753	5,557

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, 2021

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	7	\$129,751	\$111,500	90	\$64,540	\$60,068	9	\$35,065	\$35,003	323	\$51,131	\$38,314	429
Senior Vice Chancellor Business and Operations	9	\$204,203	\$132,000	3	nd	nd	-	-	-	-	-	-	12
Human Resources	9	\$123,081	\$114,441	63	\$50,083	\$46,218	7	\$32,328	\$31,551	19	\$26,747	\$26,813	98
Office of Real Estate	3	nd	nd	9	\$61,347	\$55,770	-	-	-	-	-	-	12
Business, Hospitality and Auxiliary Services	17	\$96,644	\$86,402	79	\$48,140	\$46,001	32	\$29,664	\$32,175	157	\$48,502	\$38,314	285
Public Safety and Emergency Management	16	\$116,136	\$94,659	59	\$62,683	\$59,091	6	\$29,209	\$27,715	111	\$51,804	\$57,512	192
Senior Vice Chancellor and Provost													
Student Affairs	25	\$106,027	\$92,400	131	\$49,839	\$47,569	16	\$30,206	\$29,689	2	nd	nd	174
Dietrich School of Arts and Sciences - Dean's Office	15	\$103,432	\$94,578	52	\$53,866	\$49,267	-	-	-	-	-	-	67
Dietrich School of Arts and Sciences - Humanities	-	-	-	32	\$42,673	\$37,040	3	nd	nd	-	-	-	35
Dietrich School of Arts and Sciences - Natural Sciences	5	\$80,045	\$77,111	144	\$42,059	\$38,063	4	\$34,383	\$33,755	33	\$34,727	\$30,342	186
Dietrich School of Arts and Sciences - Social Sciences	-	-	-	11	\$42,736	\$37,635	-	-	-	-	-	-	11
Dietrich School of Arts and Sciences - Undergraduate Studies	6	\$77,079	\$71,641	56	\$45,367	\$43,000	-	-	-	-	-	-	62
Senior Vice Chancellor and Provost	68	\$170,927	\$116,241	194	\$50,672	\$49,052	23	\$27,752	\$26,462	4	\$43,373	\$42,374	289
College of General Studies	1	nd	nd	11	\$47,177	\$43,000	-	-	-	-	-	-	12
David C. Frederick Honors College	3	nd	nd	11	\$51,538	\$56,623	-	-	-	-	-	-	14
Katz Graduate School of Business	14	\$92,447	\$90,143	53	\$50,406	\$48,302	8	\$28,453	\$28,061	-	-	-	75
Education	12	\$90,258	\$83,819	83	\$50,352	\$47,249	3	nd	nd	1	nd	nd	99
Swanson School of Engineering	10	\$91,414	\$88,640	91	\$51,874	\$45,824	1	nd	nd	4	\$64,140	\$63,161	106
Law	9	\$95,733	\$87,353	25	\$52,307	\$45,845	4	\$32,175	\$32,078	-	-	-	38
Graduate School of Public and International Affairs	3	nd	nd	20	\$52,406	\$49,521	-	-	-	-	-	-	23
Social Work	5	\$85,521	\$86,680	121	\$59,672	\$63,345	11	\$31,739	\$31,551	-	-	-	137
Johnstown	6	\$90,514	\$94,435	66	\$47,501	\$42,829	18	\$33,414	\$32,126	42	\$39,722	\$37,242	132
Greensburg	11	\$78,135	\$80,000	47	\$42,216	\$40,700	10	\$28,577	\$29,075	20	\$38,014	\$36,930	88
Titusville	-	-	-	8	\$45,967	\$45,966	2	nd	nd	5	\$47,950	\$49,171	15
Bradford	12	\$109,464	\$102,705	74	\$46,088	\$41,418	15	\$34,215	\$33,306	9	\$44,191	\$40,206	110
University Center for International Studies	10	\$92,163	\$87,828	65	\$49,600	\$48,422	1	nd	nd	-	-	-	76
Libraries	1	nd	nd	79	\$41,686	\$33,482	9	\$32,944	\$28,002	-	-	-	89
Learning Research and Development Center	1	nd	nd	30	\$51,533	\$49,271	1	nd	nd	7	\$30,726	\$32,585	39
University Center for Social and Urban Research	3	nd	nd	25	\$53,229	\$46,488	-	-	-	3	nd	nd	31
School of Computing and Information	6	\$98,024	\$86,803	38	\$55,689	\$52,821	1	nd	nd	-	-	-	45
Senior Vice Chancellor Health Sciences													
Senior Vice Chancellor Health Sciences	15	\$244,493	\$169,950	39	\$50,205	\$45,933	-	-	-	-	-	-	54
Dental Medicine	4	\$84,743	\$80,922	116	\$47,747	\$44,291	11	\$33,503	\$33,423	39	\$31,468	\$31,493	170
Nursing	2	nd	nd	53	\$49,146	\$47,814	7	\$30,685	\$30,089	-	-	-	62
Pharmacy	4	\$99,072	\$85,023	114	\$58,059	\$55,259	-	-	-	1	nd	nd	119
School of Public Health	9	\$90,126	\$95,000	227	\$56,106	\$53,118	5	\$42,389	\$42,822	9	\$31,341	\$32,000	250
School of Health and Rehabilitation Sciences	7	\$98,176	\$90,000	129	\$52,913	\$51,212	-	-	-	7	\$32,676	\$32,760	143
Single-RC Senior Officers													
Chancellor	39	\$170,824	\$116,699	78	\$54,667	\$51,834	3	nd	nd	-	-	-	120
Senior Vice Chancellor Research	58	\$149,460	\$127,328	133	\$57,770	\$56,200	2	nd	nd	-	-	-	193
Office of University Counsel	16	\$179,594	\$165,268	8	\$52,576	\$53,593	3	nd	nd	-	-	-	27
Senior Vice Chancellor Philanthropic and Alumni Engagement	91	\$120,376	\$93,321	129	\$52,340	\$50,855	1	nd	nd	-	-	-	221
Pitt Information Technology	22	\$170,949	\$171,805	252	\$79,503	\$75,457	1	nd	nd	5	\$57,685	\$56,492	280
Athletics	35	\$140,822	\$107,497	167	\$147,647	\$58,347	4	\$46,035	\$46,537	-	-	-	206
Senior Vice Chancellor and Chief Financial Officer	62	\$134,646	\$111,005	102	\$51,596	\$45,693	4	\$29,294	\$29,211	-	-	-	168
University Total Less School of Medicine Division	651	\$132,853	\$100,723	3,317	\$58,718	\$50,825	225	\$31,873	\$31,473	801	\$46,810	\$38,314	4,994
School of Medicine Division													
Medicine	81	\$92,670	\$89,292	1,565	\$54,739	\$52,104	11	\$42,358	\$41,496	211	\$31,275	\$30,537	1,868
UPMC Hillman Cancer Center	10	\$76,802	\$87,361	206	\$53,461	\$51,168	4	\$32,126	\$30,225	17	\$31,830	\$30,927	237
School of Medicine Division Administration	49	\$156,278	\$114,132	219	\$58,518	\$54,891	1	nd	nd	180	\$36,645	\$36,641	449
University Total	791	\$129,481	\$98,623	5,307	\$57,332	\$51,458	241	\$32,542	\$31,551	1,209	\$42,375	\$38,314	7,548

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 Retirement Plan Policy

Defined Contribution Plan

TIAA became the University's sole record keeper in 2015. TIAA maintains all enrollment records as well as investment choices, account balances, and beneficiaries.

Eligibility:

The retirement savings plans are established under Internal Revenue Code sections 403(b) and 401(a). The 403(b) consists of the employee contributions, and the 401(a) plan consists of University matching contributions. Full-time regular faculty, part-time faculty in the tenure stream or tenured for no less than half-time, full-time regular faculty librarians, full-time regular research associates, executives, full-time post-doctoral associates with an appointment date on or before June 30, 2005, full-time and part-time regular staff, and members of collective bargaining units, if and only if, the applicable collective bargaining unit provides for participation are eligible for both the 403(b) and 401(a) plans. All employees except nonresident aliens with no U.S. source income and students to the extent that their services are not "employment" for purposes of the Social Security taxes are eligible to make non-matching contributions (supplemental) under universal availability rules. Contributions to the Defined Contribution plan can start the first of the month after a full month of employment in an eligible position.

Enrollment and Contributions:

Eligible new hires with a start date of November 3, 2015 and later will be automatically enrolled in the 403(b) plan and 401(a) plans at a 3% contribution rate of their base salary. Employees can opt-out of this election if they choose. Employees can make their own election of 3%-8% of their base salary to receive a match from the University. These contributions, also known as basic contributions, can be made on a pre-tax, after-tax, or Roth basis. Enrollment into the retirement savings plan is based on elected participation date versus date of hire. The 401(a) plan is subject to a three-year vesting schedule.

During the vesting period the University matches 100% of the employee contributions up to 8% of the employee's monthly base pay. After the vesting period the University matches 150% of the employee contributions up to 8% of the employee's monthly base pay.

An employee may also elect to make additional (also known as supplemental) contributions up to the IRS annual allowable limits. The supplemental contributions are not matched by the University. Contributions to a supplemental plan can only be made on a pre-tax or Roth basis.

Accelerated Benefit Option:

There is also an accelerated benefit option available to eligible employees at least age 52, vested in the plan, and contributing at least 8% of their pay to this plan. The accelerated benefit option provides an additional University contribution of 2.5%, taking the University match up to 14.5%. This option lasts for a maximum of 120 months or to age 65, whichever comes first. Once the



University of Pittsburgh Retirement Plan Policy

benefit is exhausted, all University matching contributions cease. The participant may continue to make non-matched contributions after the accelerated benefit ends, but they must re-enroll in the plan.

Separation:

The value of assets in the account vary depending on the percentage contribution, rate of return on the funds contributed, and type of funds invested in.

Once a separation of service occurs, former employees have the ability to maintain their account. Roll-over or withdrawal of contributions is also available.

Additional information about the Defined Contribution plan, including the summary plan description can be found on the Benefits website.

Defined Benefit Plan

Eligibility:

The inception date of this plan was January 1, 1989. This plan is funded by the University and an employee contribution is not required. The retirement benefit to be received is based on salary and years of service while a participant is in the plan.

Effective January 1, 2016 the plan was frozen to new participants. Employees already in the plan were eligible to continue to earn a benefit under this plan beyond January 1, 2016. Full-time regular faculty, full-time regular research associates, executives, full-time and part-time regular staff, and in some instances, part-time faculty were eligible for this plan.

An eligible employee can only be in either the Defined Benefit Plan or the University match eligible Defined Contribution Plan, not both. However, an employee in the Defined Benefit Plan is eligible to make supplemental contributions to the Defined Contribution Plan.

Once in a Career Change:

An employee in the Defined Benefit Plan can make a once in a career switch to the Defined Contribution Plan. Once the Defined Contribution Plan is elected, an employee cannot switch back to the Defined Benefit Plan.

More information about the Defined Benefit Plan, including a summary plan description, can be found on the Benefits website.

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)