

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**

and

**Right-to-Know Law
Amended by Act 29 of 2023
Section 1503 (A5) – (A7) and (A10)**

**For the Fiscal Year Ended
June 30, 2025**



University of
Pittsburgh

Thurman D. Wingrove
Office of the Controller

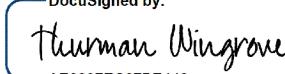
December 18, 2025

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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
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The University of Pittsburgh herewith respectfully submits the Stairs Data 2026:
Higher Education Information Disclosure for the twelve-month period ended June 30, 2025.
These are the data required by Section 2004-D (A) – (D) of Public School Code of 1949
(amended by Act 61 of 2008). Portions of the Stairs Data also fulfill some requirements of the
Right-to-Know Law, Act 3 of 2008, amended by Act 29 of 2023. References to relevant
sections of both Acts are provided.

Sincerely,

DocuSigned by:

AE6007EC07BE442...
Thurman D. Wingrove
Controller

cc: Chancellor Joan T. Gabel
Jeffrey A. Bees
David B. Brown
John P. Cooper
Kimberlee Eberle-Sudré
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UNIVERSITY OF PITTSBURGH
Financial Disclosure Report
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UNIVERSITY OF PITTSBURGH

Financial Disclosure Report

Act 61 Section 2004-D(A)(1)
Act 29 Section 1503(A)(5)

Revenue and Expenditure Budget, FY 2025 and FY 2026

Act 61 Section 2004-D(A)(2)
Act 29 Section 1503(A)(6)

Actual Revenue and Expenditures, FY 2025 and FY 2024

Act 61 Section 2004-D(B)(3)
Act 29 Section 1503(A)(10)(V)

Nonsalary Compensation as a Percentage of Salary

Act 61 Section 2004-D(B)(8)
Act 29 Section 1503(A)(10)(VIII)

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
RIGHT-TO-KNOW LAW AMENDED BY ACT 29 OF 2023
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 “Act 61”) and the *Right-to-Know Law Amendment* (*Act 29 of 2023*, or “Act 29”) 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

Act 61 defines “academic and administrative support units” as any entity that reports directly to the president of the University, chief academic officer or vice-president, including the office of the president, chief academic officer, and vice-president. This term has been equated to the University of Pittsburgh’s organizational structure to mean the responsibility centers as defined in the relevant University financial tables. There are 46 responsibility centers defined in the University which are further aggregated into 11 super-responsibility centers (SRC): Chancellor, Executive Senior Vice Chancellor for Admin & Finance and CFO, 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 and Director of Athletics. 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, 2025, 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, 2025)

00 – CHANCELLOR

- 01 Chancellor ⁽¹⁾
- 89 Human Resources

01 – ESVC FOR ADMIN & FINANCE AND CFO

- 67 Facilities Management
- 86 ESVC for Admin & Finance ⁽²⁾
- 87 Chief Financial Officer ⁽³⁾
- 91 Office of Real Estate
- 92 Business, Hospitality and Auxiliary Services
- 93 Public Safety and Emergency Management
- 96 Office of Planning, Design and Construction

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- 06 Kenneth P. Dietrich School of Arts and Sciences
- 10 SVC and Provost
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- 20 David C. Frederick Honors College
- 21 School of Business
- 22 School of Education
- 23 Swanson School of Engineering
- 24 School of Law
- 25 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
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- 60 Libraries
- 78 Learning Research & Development Center
- 81 University Center for Social & Urban Research
- 94 School of Computing and Information

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- 32 School of Nursing
- 33 School of Pharmacy
- 34 School of Public Health
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04 – SCHOOL OF MEDICINE DIVISION

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07 – SVC Research

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08 – SVC and Chief Legal Officer

- 54 Office of University Counsel

09 – SVC Philanthropic and Alumni Engagement ⁽¹⁾

- 56 SVC Philanthropic and Alumni Engagement

10 – Chief Information Officer

- 61 Pitt Information Technology

11 – Director of Athletics

- 80 Athletics

(1) In Fiscal Year 2026, Responsibility Center 02 (External Relations) was formed out of Responsibility Center 01 (Chancellor) and moved to Senior Officer area 09 - SVC Philanthropic and Alumni Engagement, which was then renamed External Relations.

(2) In Fiscal Year 2025, Responsibility Center 86 (formerly SVC Business and Operations) was renamed ESVC for Admin & Finance.

(3) In Fiscal Year 2025, Responsibility Center 87 (formerly SVC and Chief Financial Officer) moved from Senior Officer area 12 - SVC and Chief Financial Officer to Senior Officer area 01 - ESVC for Admin & Finance and CFO and was renamed Chief Financial Officer. Senior Officer area 12 - SVC and Chief Financial Officer was then disabled.

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 2025 vs. FY 2026, and the other for comparative actuals for FY 2025 vs. FY 2024. 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 2025 and FY 2024 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 2025 vs Budget FY 2026

TOTAL UNIVERSITY

	<u>Budget 2025</u>	<u>Budget 2026</u>
Tuition and Fees	\$ 1,042,204,309	\$ 1,099,294,000
Appropriation	<u>206,162,000</u>	<u>217,868,000</u>
TOTAL TUITION, FEES, & APPROPRIATION	<u>\$ 1,248,366,309</u>	<u>\$ 1,317,162,000</u>

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Tuition, Fees, and Appropriation
Actual FY 2025 vs Actual FY 2024

TOTAL UNIVERSITY

	<u>Actual 2025</u>	<u>Actual 2024</u>
Tuition and Fees	\$ 1,022,512,995	\$ 1,002,333,738
Appropriation	<u>217,678,091</u>	<u>205,716,936</u>
TOTAL TUITION, FEES, & APPROPRIATION	<u>\$ 1,240,191,086</u>	<u>\$ 1,208,050,674</u>

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

The following section is a financial reporting of comparative expenses and revenues of the educational and general activities of the University. Two statements are presented: Budget FY 2025 vs. Budget FY 2026 and Actual FY 2025 vs. Actual FY 2024, 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 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 2025 vs Budget FY 2026

01 Chancellor

Statement of Expenses:	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ 16,823,823	\$ 7,782,339
Fringe Benefits	4,646,880	2,076,395
Subtotal - Compensation	<u>21,470,703</u>	<u>9,858,734</u>
<u>All Other Expenses</u>		
Travel	994,568	577,969
Other	3,746,816	1,701,770
Subtotal - All Other Expenses	<u>4,741,384</u>	<u>2,279,739</u>
TOTAL EXPENSES	<u>\$ 26,212,087</u>	<u>\$ 12,138,473</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	20,100	-
TOTAL REVENUES	<u>\$ 20,100</u>	<u>\$ -</u>

Comments on FY2026 increase (decrease) over FY2025:

As part of a reorganization effective July 1, 2025, RC02, External Relations, was formed out of and funded from RC01, Chancellor.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

89 Human Resources

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 6,772,680	\$ 6,866,039
Fringe Benefits	2,184,629	2,196,191
Subtotal - Compensation	<u>8,957,309</u>	<u>9,062,230</u>
<u>All Other Expenses</u>		
Travel	119,842	71,624
Other	(243,089)	(424,737)
Subtotal - All Other Expenses	<u>(123,247)</u>	<u>(353,113)</u>
TOTAL EXPENSES	<u>\$ 8,834,062</u>	<u>\$ 8,709,117</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

67 Facilities Management

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 27,036,416	\$ 27,626,606
Fringe Benefits	9,183,070	9,283,372
Subtotal - Compensation	<u>36,219,486</u>	<u>36,909,978</u>
<u>All Other Expenses</u>		
Travel	253,750	253,205
Other	30,034,354	33,419,843
Subtotal - All Other Expenses	<u>30,288,104</u>	<u>33,673,048</u>
TOTAL EXPENSES	<u>\$ 66,507,590</u>	<u>\$ 70,583,026</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

86 ESVC for Admin & Finance

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,630,478	\$ 2,674,646
Fringe Benefits	599,208	652,244
Subtotal - Compensation	<u>3,229,686</u>	<u>3,326,890</u>
<u>All Other Expenses</u>		
Travel	73,000	37,200
Other	(1,689,515)	(1,537,006)
Subtotal - All Other Expenses	<u>(1,616,515)</u>	<u>(1,499,806)</u>
TOTAL EXPENSES	<u>\$ 1,613,171</u>	<u>\$ 1,827,084</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

87 Chief Financial Officer

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 21,949,521	\$ 22,049,485
Fringe Benefits	6,834,706	6,809,940
Subtotal - Compensation	<u>28,784,227</u>	<u>28,859,425</u>
<u>All Other Expenses</u>		
Travel	656,569	688,576
Other	(11,793,303)	(12,731,229)
Subtotal - All Other Expenses	<u>(11,136,734)</u>	<u>(12,042,653)</u>
TOTAL EXPENSES	<u>\$ 17,647,493</u>	<u>\$ 16,816,772</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

91 Office of Real Estate

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 33,796	\$ 42,639
Fringe Benefits	11,832	14,748
Subtotal - Compensation	<u>45,628</u>	<u>57,387</u>
<u>All Other Expenses</u>		
Travel	5,200	-
Other	4,955,450	45,326
Subtotal - All Other Expenses	<u>4,960,650</u>	<u>45,326</u>
TOTAL EXPENSES	<u>\$ 5,006,278</u>	<u>\$ 102,713</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 5,006,277	\$ 102,713
Other revenue	-	-
TOTAL REVENUES	<u>\$ 5,006,277</u>	<u>\$ 102,713</u>

Comments on FY2026 increase (decrease) over FY2025:

The reduction in other expense and non-auxiliary revenue is due to the disposition of rental property in the first quarter of FY2025.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

92 Business, Hospitality and Auxiliary Services

Statement of Expenses:

	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ 3,018,536	\$ 2,944,372
Fringe Benefits	974,784	950,016
Subtotal - Compensation	<u>3,993,320</u>	<u>3,894,388</u>
<u>All Other Expenses</u>		
Travel	(3,634,246)	(3,828,120)
Other	13,535,080	15,065,499
Subtotal - All Other Expenses	<u>9,900,834</u>	<u>11,237,379</u>
TOTAL EXPENSES	<u>\$ 13,894,154</u>	<u>\$ 15,131,767</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 867,415	\$ 725,741
Other revenue	300,010	300,010
TOTAL REVENUES	<u>\$ 1,167,425</u>	<u>\$ 1,025,751</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

93 Public Safety and Emergency Management

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 16,571,201	\$ 16,247,599
Fringe Benefits	5,762,893	5,586,007
Subtotal - Compensation	<u>22,334,094</u>	<u>21,833,606</u>
<u>All Other Expenses</u>		
Travel	661,063	605,958
Other	(1,113,046)	(1,710,467)
Subtotal - All Other Expenses	<u>(451,983)</u>	<u>(1,104,509)</u>
TOTAL EXPENSES	<u>\$ 21,882,111</u>	<u>\$ 20,729,097</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

96 Office of Planning, Design and Construction

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,034,904	\$ 3,829,008
Fringe Benefits	1,262,896	1,211,913
Subtotal - Compensation	<u>5,297,800</u>	<u>5,040,921</u>
<u>All Other Expenses</u>		
Travel	140,000	82,800
Other	(3,367,290)	(3,280,062)
Subtotal - All Other Expenses	<u>(3,227,290)</u>	<u>(3,197,262)</u>
TOTAL EXPENSES	<u>\$ 2,070,510</u>	<u>\$ 1,843,659</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

05 Student Affairs

Statement of Expenses:	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ 8,390,047	\$ 18,021,483
Fringe Benefits	2,703,763	5,415,524
Subtotal - Compensation	<u>11,093,810</u>	<u>23,437,007</u>
<u>All Other Expenses</u>		
Travel	1,306,442	1,679,964
Other	1,292,949	15,295,197
Subtotal - All Other Expenses	<u>2,599,391</u>	<u>16,975,161</u>
TOTAL EXPENSES	<u>\$ 13,693,201</u>	<u>\$ 40,412,168</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ 3,487,750
Other revenue	116,329	102,713
TOTAL REVENUES	<u>\$ 116,329</u>	<u>\$ 3,590,463</u>

Comments on FY2026 increase (decrease) over FY2025:

The FY2026 budget reflects the reclassification of existing Wellness operations from an operating unit that is not included in this report to non-auxiliary, which is (see Background Narrative on page 8). The FY2026 budget also reflects the opening of the Recreation and Wellness Center on the Oakland campus. Wellness operations are supported by non-auxiliary revenues reported here and student fees that are included in Tuition and Fees reported on page 6.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

06 Kenneth P. Dietrich School of Arts and Sciences

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 124,970,865	\$ 132,143,759
Fringe Benefits	41,956,864	45,730,101
Subtotal - Compensation	<u>166,927,729</u>	<u>177,873,860</u>
<u>All Other Expenses</u>		
Travel	5,698,095	3,910,230
Other	47,868,986	36,224,974
Subtotal - All Other Expenses	<u>53,567,081</u>	<u>40,135,204</u>
TOTAL EXPENSES	<u>\$ 220,494,810</u>	<u>\$ 218,009,064</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 44,000	\$ 44,000
Other revenue	91,519	90,000
TOTAL REVENUES	<u>\$ 135,519</u>	<u>\$ 134,000</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

10 SVC and Provost

Statement of Expenses:	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ 36,053,003	\$ 37,566,037
Fringe Benefits	9,429,589	10,138,647
Subtotal - Compensation	<u>45,482,592</u>	<u>47,704,684</u>
<u>All Other Expenses</u>		
Travel	2,680,637	3,594,321
Other	90,657,509	88,450,275
Subtotal - All Other Expenses	<u>93,338,146</u>	<u>92,044,596</u>
TOTAL EXPENSES	<u>\$ 138,820,738</u>	<u>\$ 139,749,280</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,418,525	\$ 1,368,889
Other revenue	28,500	28,500
TOTAL REVENUES	<u>\$ 1,447,025</u>	<u>\$ 1,397,389</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

15 College of General Studies

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,384,710	\$ 2,784,523
Fringe Benefits	833,659	969,349
Subtotal - Compensation	<u>3,218,369</u>	<u>3,753,872</u>
<u>All Other Expenses</u>		
Travel	60,302	53,052
Other	289,183	302,397
Subtotal - All Other Expenses	<u>349,485</u>	<u>355,449</u>
TOTAL EXPENSES	<u>\$ 3,567,854</u>	<u>\$ 4,109,321</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

20 David C. Frederick Honors College

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 1,394,846	\$ 1,669,376
Fringe Benefits	482,326	571,655
Subtotal - Compensation	<u>1,877,172</u>	<u>2,241,031</u>
<u>All Other Expenses</u>		
Travel	53,507	53,507
Other	86,557	(6,286)
Subtotal - All Other Expenses	<u>140,064</u>	<u>47,221</u>
TOTAL EXPENSES	<u>\$ 2,017,236</u>	<u>\$ 2,288,252</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

21 School of Business

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 29,414,165	\$ 30,095,905
Fringe Benefits	9,529,196	9,976,288
Subtotal - Compensation	<u>38,943,361</u>	<u>40,072,193</u>
<u>All Other Expenses</u>		
Travel	1,992,438	1,609,850
Other	5,864,582	5,663,940
Subtotal - All Other Expenses	<u>7,857,020</u>	<u>7,273,790</u>
TOTAL EXPENSES	<u>\$ 46,800,381</u>	<u>\$ 47,345,983</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 159,600	\$ 98,306
Other revenue	-	-
TOTAL REVENUES	<u>\$ 159,600</u>	<u>\$ 98,306</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

22 School of Education

Statement of Expenses:	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ 13,079,560	\$ 13,346,596
Fringe Benefits	4,149,624	4,436,472
Subtotal - Compensation	<u>17,229,184</u>	<u>17,783,068</u>
<u>All Other Expenses</u>		
Travel	65,625	-
Other	2,472,089	2,108,226
Subtotal - All Other Expenses	<u>2,537,714</u>	<u>2,108,226</u>
TOTAL EXPENSES	<u>\$ 19,766,898</u>	<u>\$ 19,891,294</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 22,850	\$ 8,225
Other revenue	-	-
TOTAL REVENUES	<u>\$ 22,850</u>	<u>\$ 8,225</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

23 Swanson School of Engineering

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 33,441,780	\$ 34,128,259
Fringe Benefits	11,040,015	11,497,975
Subtotal - Compensation	<u>44,481,795</u>	<u>45,626,234</u>
<u>All Other Expenses</u>		
Travel	55,208	56,355
Other	20,515,199	19,211,792
Subtotal - All Other Expenses	<u>20,570,407</u>	<u>19,268,147</u>
TOTAL EXPENSES	<u>\$ 65,052,202</u>	<u>\$ 64,894,381</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 161,061	\$ 161,061
Other revenue	-	-
TOTAL REVENUES	<u>\$ 161,061</u>	<u>\$ 161,061</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

24 School of Law

Statement of Expenses:	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ 8,557,774	\$ 8,788,914
Fringe Benefits	2,732,269	2,859,064
Subtotal - Compensation	<u>11,290,043</u>	<u>11,647,978</u>
<u>All Other Expenses</u>		
Travel	466,160	365,150
Other	9,212,868	10,367,552
Subtotal - All Other Expenses	<u>9,679,028</u>	<u>10,732,702</u>
TOTAL EXPENSES	<u>\$ 20,969,071</u>	<u>\$ 22,380,680</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	11,643	-
TOTAL REVENUES	<u>\$ 11,643</u>	<u>\$ -</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

25 School of Public & International Affairs

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 6,099,592	\$ 5,988,445
Fringe Benefits	2,036,679	2,047,482
Subtotal - Compensation	<u>8,136,271</u>	<u>8,035,927</u>
<u>All Other Expenses</u>		
Travel	-	-
Other	1,764,962	1,641,337
Subtotal - All Other Expenses	<u>1,764,962</u>	<u>1,641,337</u>
TOTAL EXPENSES	<u>\$ 9,901,233</u>	<u>\$ 9,677,264</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

26 School of Social Work

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 5,415,825	\$ 5,647,942
Fringe Benefits	1,826,368	1,942,516
Subtotal - Compensation	<u>7,242,193</u>	<u>7,590,458</u>
<u>All Other Expenses</u>		
Travel	151,938	138,002
Other	1,231,013	929,565
Subtotal - All Other Expenses	<u>1,382,951</u>	<u>1,067,567</u>
TOTAL EXPENSES	<u>\$ 8,625,144</u>	<u>\$ 8,658,025</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 596,104	\$ 245,000
Other revenue	-	-
TOTAL REVENUES	<u>\$ 596,104</u>	<u>\$ 245,000</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

41 Johnstown Campus

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 18,579,969	\$ 19,024,361
Fringe Benefits	5,887,050	6,126,165
Subtotal - Compensation	<u>24,467,019</u>	<u>25,150,526</u>
<u>All Other Expenses</u>		
Travel	673,607	771,607
Other	3,482,861	3,486,981
Subtotal - All Other Expenses	<u>4,156,468</u>	<u>4,258,588</u>
TOTAL EXPENSES	<u>\$ 28,623,487</u>	<u>\$ 29,409,114</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 176,000	\$ 210,500
Other revenue	147,700	147,700
TOTAL REVENUES	<u>\$ 323,700</u>	<u>\$ 358,200</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

42 Greensburg Campus

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,335,017	\$ 13,019,127
Fringe Benefits	3,929,130	4,207,443
Subtotal - Compensation	<u>16,264,147</u>	<u>17,226,570</u>
<u>All Other Expenses</u>		
Travel	342,876	349,050
Other	2,041,751	2,041,157
Subtotal - All Other Expenses	<u>2,384,627</u>	<u>2,390,207</u>
TOTAL EXPENSES	<u>\$ 18,648,774</u>	<u>\$ 19,616,777</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	53,495	52,991
TOTAL REVENUES	<u>\$ 53,495</u>	<u>\$ 52,991</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

43 Titusville Campus

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,039,937	\$ 1,978,000
Fringe Benefits	667,853	655,919
Subtotal - Compensation	<u>2,707,790</u>	<u>2,633,919</u>
<u>All Other Expenses</u>		
Travel	65,624	50,811
Other	2,136,218	1,938,528
Subtotal - All Other Expenses	<u>2,201,842</u>	<u>1,989,339</u>
TOTAL EXPENSES	<u>\$ 4,909,632</u>	<u>\$ 4,623,258</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ 1,620
Other revenue	400,010	400,010
TOTAL REVENUES	<u>\$ 400,010</u>	<u>\$ 401,630</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

44 Bradford Campus

Statement of Expenses:	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ 15,234,518	\$ 15,826,666
Fringe Benefits	4,845,083	5,082,236
Subtotal - Compensation	<u>20,079,601</u>	<u>20,908,902</u>
<u>All Other Expenses</u>		
Travel	890,694	832,632
Other	5,574,195	5,763,171
Subtotal - All Other Expenses	<u>6,464,889</u>	<u>6,595,803</u>
TOTAL EXPENSES	<u>\$ 26,544,490</u>	<u>\$ 27,504,705</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 94,866	\$ 101,377
Other revenue	43,153	43,153
TOTAL REVENUES	<u>\$ 138,019</u>	<u>\$ 144,530</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

51 University Center for International Studies

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,257,517	\$ 4,131,491
Fringe Benefits	1,475,846	1,414,455
Subtotal - Compensation	<u>5,733,363</u>	<u>5,545,946</u>
<u>All Other Expenses</u>		
Travel	520,363	467,335
Other	1,676,516	753,345
Subtotal - All Other Expenses	<u>2,196,879</u>	<u>1,220,680</u>
TOTAL EXPENSES	<u>\$ 7,930,242</u>	<u>\$ 6,766,626</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	18,936	18,936
TOTAL REVENUES	<u>\$ 18,936</u>	<u>\$ 18,936</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

57 Education-University Service Programs

Statement of Expenses:	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 657,954	\$ 742,554
Fringe Benefits	226,021	251,995
Subtotal - Compensation	<u>883,975</u>	<u>994,549</u>
<u>All Other Expenses</u>		
Travel	22,423	22,900
Other	200,725	102,418
Subtotal - All Other Expenses	<u>223,148</u>	<u>125,318</u>
TOTAL EXPENSES	<u>\$ 1,107,123</u>	<u>\$ 1,119,867</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 102,498	\$ 102,498
Other revenue	-	-
TOTAL REVENUES	<u>\$ 102,498</u>	<u>\$ 102,498</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

60 Libraries

Statement of Expenses:

	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ 9,825,972	\$ 11,794,182
Fringe Benefits	3,211,260	3,852,822
Subtotal - Compensation	<u>13,037,232</u>	<u>15,647,004</u>
<u>All Other Expenses</u>		
Travel	311,440	201,500
Other	14,511,074	10,920,082
Subtotal - All Other Expenses	<u>14,822,514</u>	<u>11,121,582</u>
TOTAL EXPENSES	<u>\$ 27,859,746</u>	<u>\$ 26,768,586</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 29,500	\$ 29,500
Other revenue	28,094	19,500
TOTAL REVENUES	<u>\$ 57,594</u>	<u>\$ 49,000</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

78 Learning Research & Development Center

Statement of Expenses:	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ 3,177,162	\$ 3,084,134
Fringe Benefits	1,077,081	1,063,407
Subtotal - Compensation	<u>4,254,243</u>	<u>4,147,541</u>
<u>All Other Expenses</u>		
Travel	-	-
Other	1,309,291	1,038,641
Subtotal - All Other Expenses	<u>1,309,291</u>	<u>1,038,641</u>
TOTAL EXPENSES	<u>\$ 5,563,534</u>	<u>\$ 5,186,182</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 100,000	\$ 100,000
Other revenue	-	-
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

81 University Center for Social & Urban Research

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 873,408	\$ 904,585
Fringe Benefits	296,411	304,523
Subtotal - Compensation	<u>1,169,819</u>	<u>1,209,108</u>
<u>All Other Expenses</u>		
Travel	2,211	2,211
Other	98,442	66,544
Subtotal - All Other Expenses	<u>100,653</u>	<u>68,755</u>
TOTAL EXPENSES	<u>\$ 1,270,472</u>	<u>\$ 1,277,863</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 8,450	\$ 6,150
Other revenue	-	-
TOTAL REVENUES	<u>\$ 8,450</u>	<u>\$ 6,150</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

94 School of Computing and Information

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,740,628	\$ 15,575,106
Fringe Benefits	5,215,570	5,279,042
Subtotal - Compensation	<u>20,956,198</u>	<u>20,854,148</u>
<u>All Other Expenses</u>		
Travel	169,188	-
Other	5,172,138	4,551,131
Subtotal - All Other Expenses	<u>5,341,326</u>	<u>4,551,131</u>
TOTAL EXPENSES	<u>\$ 26,297,524</u>	<u>\$ 25,405,279</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

30 SVC Health Sciences

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,262,518	\$ 18,434,055
Fringe Benefits	3,985,428	5,231,844
Subtotal - Compensation	<u>19,247,946</u>	<u>23,665,899</u>
<u>All Other Expenses</u>		
Travel	438,987	613,244
Other	6,778,627	1,633,025
Subtotal - All Other Expenses	<u>7,217,614</u>	<u>2,246,269</u>
TOTAL EXPENSES	<u>\$ 26,465,560</u>	<u>\$ 25,912,168</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	7,045,985	7,387,809
TOTAL REVENUES	<u>\$ 7,045,985</u>	<u>\$ 7,387,809</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

31 School of Dental Medicine

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 25,467,572	\$ 25,734,611
Fringe Benefits	8,006,937	8,200,080
Subtotal - Compensation	<u>33,474,509</u>	<u>33,934,691</u>
<u>All Other Expenses</u>		
Travel	239,000	194,000
Other	3,752,217	4,258,202
Subtotal - All Other Expenses	<u>3,991,217</u>	<u>4,452,202</u>
TOTAL EXPENSES	<u>\$ 37,465,726</u>	<u>\$ 38,386,893</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 8,000,723	\$ 9,250,723
Other revenue	-	-
TOTAL REVENUES	<u>\$ 8,000,723</u>	<u>\$ 9,250,723</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

32 School of Nursing

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 14,957,841	\$ 14,903,192
Fringe Benefits	5,054,547	5,043,786
Subtotal - Compensation	<u>20,012,388</u>	<u>19,946,978</u>
<u>All Other Expenses</u>		
Travel	366,384	437,875
Other	2,221,776	3,512,336
Subtotal - All Other Expenses	<u>2,588,160</u>	<u>3,950,211</u>
TOTAL EXPENSES	<u>\$ 22,600,548</u>	<u>\$ 23,897,189</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 21,550	\$ 26,882
Other revenue	-	103,600
TOTAL REVENUES	<u>\$ 21,550</u>	<u>\$ 130,482</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

33 School of Pharmacy

Statement of Expenses:	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ 10,766,797	\$ 10,360,524
Fringe Benefits	3,624,995	3,667,788
Subtotal - Compensation	<u>14,391,792</u>	<u>14,028,312</u>
<u>All Other Expenses</u>		
Travel	57,000	205,000
Other	1,654,270	1,270,277
Subtotal - All Other Expenses	<u>1,711,270</u>	<u>1,475,277</u>
TOTAL EXPENSES	<u>\$ 16,103,062</u>	<u>\$ 15,503,589</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 20,000	\$ 6,000
Other revenue	-	-
TOTAL REVENUES	<u>\$ 20,000</u>	<u>\$ 6,000</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

34 School of Public Health

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,574,142	\$ 12,465,439
Fringe Benefits	4,194,046	4,179,228
Subtotal - Compensation	<u>16,768,188</u>	<u>16,644,667</u>
<u>All Other Expenses</u>		
Travel	676,010	693,244
Other	9,311,679	10,147,021
Subtotal - All Other Expenses	<u>9,987,689</u>	<u>10,840,265</u>
TOTAL EXPENSES	<u>\$ 26,755,877</u>	<u>\$ 27,484,932</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

39 School of Health & Rehabilitation Sciences

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 28,413,033	\$ 29,922,755
Fringe Benefits	9,097,217	9,647,928
Subtotal - Compensation	<u>37,510,250</u>	<u>39,570,683</u>
<u>All Other Expenses</u>		
Travel	727,834	648,999
Other	8,773,784	2,671,310
Subtotal - All Other Expenses	<u>9,501,618</u>	<u>3,320,309</u>
TOTAL EXPENSES	<u>\$ 47,011,868</u>	<u>\$ 42,890,992</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 437,680	\$ 830,365
Other revenue	180,252	85,350
TOTAL REVENUES	<u>\$ 617,932</u>	<u>\$ 915,715</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

35 School of Medicine

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 85,142,928	\$ 81,383,509
Fringe Benefits	19,817,513	18,819,908
Subtotal - Compensation	<u>104,960,441</u>	<u>100,203,417</u>
<u>All Other Expenses</u>		
Travel	2,900,306	2,843,097
Other	131,422,506	82,200,288
Subtotal - All Other Expenses	<u>134,322,812</u>	<u>85,043,385</u>
TOTAL EXPENSES	<u>\$ 239,283,253</u>	<u>\$ 185,246,802</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,913,232	\$ 1,742,411
Other revenue	170,574,174	113,721,228
TOTAL REVENUES	<u>\$ 172,487,406</u>	<u>\$ 115,463,639</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

55 UPMC Hillman Cancer Center

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 22,425,528	\$ 23,963,000
Fringe Benefits	6,982,470	7,464,501
Subtotal - Compensation	<u>29,407,998</u>	<u>31,427,501</u>
<u>All Other Expenses</u>		
Travel	-	-
Other	19,401,002	15,824,899
Subtotal - All Other Expenses	<u>19,401,002</u>	<u>15,824,899</u>
TOTAL EXPENSES	<u>\$ 48,809,000</u>	<u>\$ 47,252,400</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	48,809,000	47,252,400
TOTAL REVENUES	<u>\$ 48,809,000</u>	<u>\$ 47,252,400</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

85 SOMD Administration

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 41,246,607	\$ 45,493,184
Fringe Benefits	13,454,472	14,696,088
Subtotal - Compensation	<u>54,701,079</u>	<u>60,189,272</u>
<u>All Other Expenses</u>		
Travel	1,356,206	1,308,857
Other	(31,638,588)	(40,747,617)
Subtotal - All Other Expenses	<u>(30,282,382)</u>	<u>(39,438,760)</u>
TOTAL EXPENSES	<u>\$ 24,418,697</u>	<u>\$ 20,750,512</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 262,500	\$ 252,000
Other revenue	24,156,197	20,498,512
TOTAL REVENUES	<u>\$ 24,418,697</u>	<u>\$ 20,750,512</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

90 Western Psychiatric Institute and Clinic

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 11,512,000	\$ 14,451,455
Fringe Benefits	3,211,224	4,160,580
Subtotal - Compensation	<u>14,723,224</u>	<u>18,612,035</u>
<u>All Other Expenses</u>		
Travel	-	-
Other	31,173,221	28,899,096
Subtotal - All Other Expenses	<u>31,173,221</u>	<u>28,899,096</u>
TOTAL EXPENSES	<u>\$ 45,896,445</u>	<u>\$ 47,511,131</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	39,357,000	40,809,000
TOTAL REVENUES	<u>\$ 39,357,000</u>	<u>\$ 40,809,000</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

83 General University

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,134,414	\$ 4,597,211
Fringe Benefits	1,786,809	7,411,442
Subtotal - Compensation	<u>3,921,223</u>	<u>12,008,653</u>
<u>All Other Expenses</u>		
Travel	-	-
Other	<u>198,680,181</u>	<u>208,332,746</u>
Subtotal - All Other Expenses	<u>198,680,181</u>	<u>208,332,746</u>
TOTAL EXPENSES	<u>\$ 202,601,404</u>	<u>\$ 220,341,399</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	178,348,255	177,048,228
TOTAL REVENUES	<u>\$ 178,348,255</u>	<u>\$ 177,048,228</u>

Comments on FY2026 increase (decrease) over FY2025:

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 2025 vs Budget FY 2026

03 SVC Research

Statement of Expenses:

	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ 21,624,671	\$ 22,134,973
Fringe Benefits	6,919,664	7,111,140
Subtotal - Compensation	<u>28,544,335</u>	<u>29,246,113</u>
<u>All Other Expenses</u>		
Travel	343,144	300,144
Other	(3,350,784)	(4,593,661)
Subtotal - All Other Expenses	<u>(3,007,640)</u>	<u>(4,293,517)</u>
TOTAL EXPENSES	<u>\$ 25,536,695</u>	<u>\$ 24,952,596</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	1,603,826	1,849,913
TOTAL REVENUES	<u>\$ 1,603,826</u>	<u>\$ 1,849,913</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

54 Office of University Counsel

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 4,435,125	\$ 4,403,301
Fringe Benefits	1,295,633	1,291,371
Subtotal - Compensation	<u>5,730,758</u>	<u>5,694,672</u>
<u>All Other Expenses</u>		
Travel	51,119	23,923
Other	2,898,628	4,660,352
Subtotal - All Other Expenses	<u>2,949,747</u>	<u>4,684,275</u>
TOTAL EXPENSES	<u>\$ 8,680,505</u>	<u>\$ 10,378,947</u>

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

02 External Relations

Statement of Expenses:	Budget 2025	Budget 2026
<u>Compensation Expense</u>		
Salaries	\$ -	\$ 8,317,255
Fringe Benefits	- <hr/>	2,491,511 <hr/>
Subtotal - Compensation	- <hr/>	10,808,766 <hr/>
<u>All Other Expenses</u>		
Travel	- <hr/>	308,824 <hr/>
Other	- <hr/>	2,015,959 <hr/>
Subtotal - All Other Expenses	- <hr/>	2,324,783 <hr/>
TOTAL EXPENSES	\$ - <hr/>	\$ 13,133,549 <hr/>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ 8,000
Other revenue	- <hr/>	20,100 <hr/>
TOTAL REVENUES	\$ - <hr/>	\$ 28,100 <hr/>

Comments on FY2026 increase (decrease) over FY2025:

As part of a reorganization effective July 1, 2025, RC02, External Relations, was formed out of and funded from RC01, Chancellor.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

56 SVC Philanthropic and Alumni Engagement

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 23,194,654	\$ 23,551,034
Fringe Benefits	7,379,718	7,436,044
Subtotal - Compensation	<u>30,574,372</u>	<u>30,987,078</u>
<u>All Other Expenses</u>		
Travel	1,761,896	1,761,896
Other	(16,456,795)	(17,212,412)
Subtotal - All Other Expenses	<u>(14,694,899)</u>	<u>(15,450,516)</u>
TOTAL EXPENSES	<u>\$ 15,879,473</u>	<u>\$ 15,536,562</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 75,000	\$ 75,000
Other revenue	4,846,861	4,914,261
TOTAL REVENUES	<u>\$ 4,921,861</u>	<u>\$ 4,989,261</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

61 Pitt Information Technology

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 32,007,375	\$ 30,068,205
Fringe Benefits	10,710,295	9,966,537
Subtotal - Compensation	<u>42,717,670</u>	<u>40,034,742</u>
<u>All Other Expenses</u>		
Travel	471,855	334,015
Other	12,032,109	13,055,262
Subtotal - All Other Expenses	<u>12,503,964</u>	<u>13,389,277</u>
TOTAL EXPENSES	<u>\$ 55,221,634</u>	<u>\$ 53,424,019</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 35,700	\$ 30,500
Other revenue	-	-
TOTAL REVENUES	<u>\$ 35,700</u>	<u>\$ 30,500</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

80 Athletics

Statement of Expenses:

	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 45,186,855	\$ 45,496,753
Fringe Benefits	11,837,555	12,260,630
Subtotal - Compensation	<u>57,024,410</u>	<u>57,757,383</u>
<u>All Other Expenses</u>		
Travel	16,004,987	14,595,283
Other	42,772,267	76,264,565
Subtotal - All Other Expenses	<u>58,777,254</u>	<u>90,859,848</u>
TOTAL EXPENSES	<u>\$ 115,801,664</u>	<u>\$ 148,617,231</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	76,464,376	83,028,085
TOTAL REVENUES	<u>\$ 76,464,376</u>	<u>\$ 83,028,085</u>

Comments on FY2026 increase (decrease) over FY2025:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Budget FY 2025 vs Budget FY 2026

TOTAL EDUCATIONAL AND GENERAL

Statement of Expenses:	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 847,147,664	\$ 882,004,634
Fringe Benefits	262,371,078	281,684,312
Subtotal - Compensation	<u>1,109,518,742</u>	<u>1,163,688,946</u>
<u>All Other Expenses</u>		
Travel	\$ 40,193,252	\$ 36,916,090
Other	670,950,665	633,591,552
Subtotal - All Other Expenses	<u>711,143,917</u>	<u>670,507,642</u>
TOTAL EXPENSES	<u>\$ 1,820,662,659</u>	<u>\$ 1,834,196,588</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 19,553,531	\$ 19,015,211
Other revenue	552,742,811	498,019,395
TOTAL REVENUES	<u>\$ 572,296,342</u>	<u>\$ 517,034,606</u>

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

01 Chancellor

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 16,833,474	\$ 16,656,891
Fringe Benefits	4,625,538	4,753,245
Subtotal - Compensation	<u>21,459,012</u>	<u>21,410,136</u>
<u>All Other Expenses</u>		
Travel	1,175,875	1,319,249
Other	3,666,658	4,088,858
Subtotal - All Other Expenses	<u>4,842,533</u>	<u>5,408,107</u>
TOTAL EXPENSES	<u>\$ 26,301,545</u>	<u>\$ 26,818,243</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	27.5%	28.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 41,415	\$ -
Other revenue	23,891	444
TOTAL REVENUES	<u>\$ 65,306</u>	<u>\$ 444</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

89 Human Resources

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 6,636,374	\$ 5,877,820
Fringe Benefits	2,123,969	2,042,899
Subtotal - Compensation	<u>8,760,343</u>	<u>7,920,719</u>
<u>All Other Expenses</u>		
Travel	115,924	71,121
Other	(209,758)	(206,044)
Subtotal - All Other Expenses	<u>(93,834)</u>	<u>(134,923)</u>
TOTAL EXPENSES	<u>\$ 8,666,509</u>	<u>\$ 7,785,796</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	32.0%	34.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	2,125	69,334
TOTAL REVENUES	<u>\$ 2,125</u>	<u>\$ 69,334</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

67 Facilities Management

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 28,607,866	\$ 27,372,588
Fringe Benefits	9,819,585	9,607,099
Subtotal - Compensation	<u>38,427,451</u>	<u>36,979,687</u>
<u>All Other Expenses</u>		
Travel	420,363	586,592
Other	29,024,947	26,898,787
Subtotal - All Other Expenses	<u>29,445,310</u>	<u>27,485,379</u>
TOTAL EXPENSES	<u>\$ 67,872,761</u>	<u>\$ 64,465,066</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	34.3%	35.1%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

86 ESVC for Admin & Finance

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 2,485,185	\$ 3,049,822
Fringe Benefits	573,763	666,124
Subtotal - Compensation	<u>3,058,948</u>	<u>3,715,946</u>
<u>All Other Expenses</u>		
Travel	34,542	99,893
Other	(1,488,812)	(1,076,068)
Subtotal - All Other Expenses	<u>(1,454,270)</u>	<u>(976,175)</u>
TOTAL EXPENSES	<u>\$ 1,604,678</u>	<u>\$ 2,739,771</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	23.1%	21.8%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

87 Chief Financial Officer

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 20,996,416	\$ 19,829,707
Fringe Benefits	6,535,769	6,584,771
Subtotal - Compensation	<u>27,532,185</u>	<u>26,414,478</u>
<u>All Other Expenses</u>		
Travel	395,263	409,827
Other	(12,891,025)	(12,739,236)
Subtotal - All Other Expenses	<u>(12,495,762)</u>	<u>(12,329,409)</u>
TOTAL EXPENSES	<u>\$ 15,036,423</u>	<u>\$ 14,085,069</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	31.1%	33.2%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	8	1
TOTAL REVENUES	<u>\$ 8</u>	<u>\$ 1</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

91 Office of Real Estate

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 33,795	\$ -
Fringe Benefits	11,828	-
Subtotal - Compensation	<u>45,623</u>	<u>-</u>
<u>All Other Expenses</u>		
Travel	15,594	32,246
Other	1,908,407	6,794,987
Subtotal - All Other Expenses	<u>1,924,001</u>	<u>6,827,233</u>
TOTAL EXPENSES	<u>\$ 1,969,624</u>	<u>\$ 6,827,233</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	35.0%	n/a

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 2,149,557	\$ 4,838,492
Other revenue	1,024	-
TOTAL REVENUES	<u>\$ 2,150,581</u>	<u>\$ 4,838,492</u>

Comments on FY2025 increase (decrease) over FY2024:

The reduction in other expense and non-auxiliary revenue is due to the disposition of rental property in the first quarter of FY2025.

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

92 Business, Hospitality and Auxiliary Services

Statement of Expenses:

	<u>Actual 2025</u>	<u>Actual 2024</u>
<u>Compensation Expense</u>		
Salaries	\$ 3,004,590	\$ 2,901,338
Fringe Benefits	947,356	971,408
Subtotal - Compensation	<u>3,951,946</u>	<u>3,872,746</u>
<u>All Other Expenses</u>		
Travel	(3,642,147)	(3,683,374)
Other	13,660,926	13,397,778
Subtotal - All Other Expenses	<u>10,018,779</u>	<u>9,714,404</u>
TOTAL EXPENSES	<u>\$ 13,970,725</u>	<u>\$ 13,587,150</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	<u>Actual 2025</u>	<u>Actual 2024</u>
	31.5%	33.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 647,676	\$ 852,493
Other revenue	597,092	514,829
TOTAL REVENUES	<u>\$ 1,244,768</u>	<u>\$ 1,367,322</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

93 Public Safety and Emergency Management

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 16,459,762	\$ 15,648,696
Fringe Benefits	5,720,660	5,726,843
Subtotal - Compensation	<u>22,180,422</u>	<u>21,375,539</u>
<u>All Other Expenses</u>		
Travel	595,985	624,113
Other	203,510	(534,828)
Subtotal - All Other Expenses	<u>799,495</u>	<u>89,285</u>
TOTAL EXPENSES	<u>\$ 22,979,917</u>	<u>\$ 21,464,824</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	34.8%	36.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	9,670	3,934
TOTAL REVENUES	<u>\$ 9,670</u>	<u>\$ 3,934</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

96 Office of Planning, Design and Construction

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 3,902,724	\$ 3,443,443
Fringe Benefits	<u>1,230,447</u>	<u>1,177,153</u>
Subtotal - Compensation	<u>5,133,171</u>	<u>4,620,596</u>
<u>All Other Expenses</u>		
Travel	62,973	52,747
Other	<u>(3,053,181)</u>	<u>(2,765,710)</u>
Subtotal - All Other Expenses	<u>(2,990,208)</u>	<u>(2,712,963)</u>
TOTAL EXPENSES	<u>\$ 2,142,963</u>	<u>\$ 1,907,633</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	31.5%	34.2%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

05 Student Affairs

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 7,470,188	\$ 7,076,152
Fringe Benefits	<u>2,368,520</u>	<u>2,372,587</u>
Subtotal - Compensation	<u>9,838,708</u>	<u>9,448,739</u>
<u>All Other Expenses</u>		
Travel	1,433,816	1,269,571
Other	<u>2,213,187</u>	<u>1,215,137</u>
Subtotal - All Other Expenses	<u>3,647,003</u>	<u>2,484,708</u>
TOTAL EXPENSES	<u>\$ 13,485,711</u>	<u>\$ 11,933,447</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	31.7%	33.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	91,297	90,686
TOTAL REVENUES	<u>\$ 91,297</u>	<u>\$ 90,686</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

06 Kenneth P. Dietrich School of Arts and Sciences

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 142,283,531	\$ 125,384,568
Fringe Benefits	<u>47,726,710</u>	<u>43,188,383</u>
Subtotal - Compensation	<u>190,010,241</u>	<u>168,572,951</u>
<u>All Other Expenses</u>		
Travel	5,195,098	4,744,032
Other	<u>24,438,555</u>	<u>41,106,907</u>
Subtotal - All Other Expenses	<u>29,633,653</u>	<u>45,850,939</u>
TOTAL EXPENSES	<u>\$ 219,643,894</u>	<u>\$ 214,423,890</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	33.5%	34.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 4,235	\$ 19,054
Other revenue	391,544	87,462
TOTAL REVENUES	<u>\$ 395,779</u>	<u>\$ 106,516</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

10 SVC and Provost

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 35,205,166	\$ 32,484,286
Fringe Benefits	9,316,361	9,026,216
Subtotal - Compensation	<u>44,521,527</u>	<u>41,510,502</u>
<u>All Other Expenses</u>		
Travel	3,825,255	2,627,238
Other	71,549,151	87,883,507
Subtotal - All Other Expenses	<u>75,374,406</u>	<u>90,510,745</u>
TOTAL EXPENSES	<u>\$ 119,895,933</u>	<u>\$ 132,021,247</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	26.5%	27.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,013,277	\$ 1,000,808
Other revenue	382,688	1,043,450
TOTAL REVENUES	<u>\$ 1,395,965</u>	<u>\$ 2,044,258</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

15 College of General Studies

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 3,802,279	\$ 2,994,676
Fringe Benefits	<u>1,228,932</u>	<u>1,009,060</u>
Subtotal - Compensation	<u>5,031,211</u>	<u>4,003,736</u>
<u>All Other Expenses</u>		
Travel	8,610	12,296
Other	<u>283,934</u>	<u>253,954</u>
Subtotal - All Other Expenses	<u>292,544</u>	<u>266,250</u>
TOTAL EXPENSES	<u>\$ 5,323,755</u>	<u>\$ 4,269,986</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	32.3%	33.7%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

20 David C. Frederick Honors College

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 1,528,045	\$ 1,311,058
Fringe Benefits	472,343	424,903
Subtotal - Compensation	<u>2,000,388</u>	<u>1,735,961</u>
<u>All Other Expenses</u>		
Travel	25,740	20,945
Other	16,596	81,625
Subtotal - All Other Expenses	<u>42,336</u>	<u>102,570</u>
TOTAL EXPENSES	<u>\$ 2,042,724</u>	<u>\$ 1,838,531</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	30.9%	32.4%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

21 School of Business

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 31,339,806	\$ 29,320,586
Fringe Benefits	9,989,424	9,671,400
Subtotal - Compensation	<u>41,329,230</u>	<u>38,991,986</u>
<u>All Other Expenses</u>		
Travel	1,600,989	1,829,190
Other	5,051,862	4,221,488
Subtotal - All Other Expenses	<u>6,652,851</u>	<u>6,050,678</u>
TOTAL EXPENSES	<u>\$ 47,982,081</u>	<u>\$ 45,042,664</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	31.9%	33.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 39,045	\$ 35,839
Other revenue	37,469	13,076
TOTAL REVENUES	<u>\$ 76,514</u>	<u>\$ 48,915</u>

Comments on FY2025 increase (decrease) over FY2024:

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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

22 School of Education

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 12,509,229	\$ 11,614,496
Fringe Benefits	3,986,275	3,788,299
Subtotal - Compensation	<u>16,495,504</u>	<u>15,402,795</u>
<u>All Other Expenses</u>		
Travel	104,376	178,246
Other	2,046,974	2,666,748
Subtotal - All Other Expenses	<u>2,151,350</u>	<u>2,844,994</u>
TOTAL EXPENSES	\$ 18,646,854	\$ 18,247,789

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	31.9%	32.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 8,225	\$ 22,850
Other revenue	4,462	-
TOTAL REVENUES	\$ 12,687	\$ 22,850

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

23 Swanson School of Engineering

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 36,670,677	\$ 36,764,110
Fringe Benefits	<u>11,994,177</u>	<u>12,265,741</u>
Subtotal - Compensation	<u>48,664,854</u>	<u>49,029,851</u>
<u>All Other Expenses</u>		
Travel	1,429,223	1,459,608
Other	<u>21,242,964</u>	<u>22,431,522</u>
Subtotal - All Other Expenses	<u>22,672,187</u>	<u>23,891,130</u>
TOTAL EXPENSES	<u>\$ 71,337,041</u>	<u>\$ 72,920,981</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	32.7%	33.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 114,306	\$ 161,061
Other revenue	17,448	7,378
TOTAL REVENUES	<u>\$ 131,754</u>	<u>\$ 168,439</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

24 School of Law

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 9,029,420	\$ 9,248,278
Fringe Benefits	2,808,577	2,974,697
Subtotal - Compensation	<u>11,837,997</u>	<u>12,222,975</u>
<u>All Other Expenses</u>		
Travel	389,691	378,421
Other	9,013,558	9,258,297
Subtotal - All Other Expenses	<u>9,403,249</u>	<u>9,636,718</u>
TOTAL EXPENSES	\$ 21,241,246	\$ 21,859,693

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	31.1%	32.2%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	358	1,205
TOTAL REVENUES	\$ 358	\$ 1,205

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

25 School of Public & International Affairs

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 5,627,203	\$ 5,003,387
Fringe Benefits	<u>1,802,673</u>	<u>1,648,965</u>
Subtotal - Compensation	<u>7,429,876</u>	<u>6,652,352</u>
<u>All Other Expenses</u>		
Travel	327,126	278,042
Other	<u>1,954,544</u>	<u>2,114,685</u>
Subtotal - All Other Expenses	<u>2,281,670</u>	<u>2,392,727</u>
TOTAL EXPENSES	<u>\$ 9,711,546</u>	<u>\$ 9,045,079</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	32.0%	33.0%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

26 School of Social Work

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 5,180,078	\$ 4,739,274
Fringe Benefits	<u>1,719,468</u>	<u>1,633,788</u>
Subtotal - Compensation	<u>6,899,546</u>	<u>6,373,062</u>
<u>All Other Expenses</u>		
Travel	170,861	114,949
Other	<u>1,089,239</u>	<u>1,560,837</u>
Subtotal - All Other Expenses	<u>1,260,100</u>	<u>1,675,786</u>
TOTAL EXPENSES	<u>\$ 8,159,646</u>	<u>\$ 8,048,848</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	33.2%	34.5%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 138,290	\$ 242,524
Other revenue	147	-
TOTAL REVENUES	<u>\$ 138,437</u>	<u>\$ 242,524</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

41 Johnstown Campus

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 17,988,088	\$ 17,316,265
Fringe Benefits	5,736,191	5,714,012
Subtotal - Compensation	<u>23,724,279</u>	<u>23,030,277</u>
<u>All Other Expenses</u>		
Travel	1,328,992	1,125,231
Other	8,480,498	8,435,688
Subtotal - All Other Expenses	<u>9,809,490</u>	<u>9,560,919</u>
TOTAL EXPENSES	<u>\$ 33,533,769</u>	<u>\$ 32,591,196</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	31.9%	33.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 266,613	\$ 148,759
Other revenue	176,833	104,401
TOTAL REVENUES	<u>\$ 443,446</u>	<u>\$ 253,160</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

42 Greensburg Campus

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 11,816,720	\$ 11,176,733
Fringe Benefits	<u>3,831,200</u>	<u>3,721,002</u>
Subtotal - Compensation	<u>15,647,920</u>	<u>14,897,735</u>
<u>All Other Expenses</u>		
Travel	602,927	536,273
Other	<u>3,505,051</u>	<u>3,924,063</u>
Subtotal - All Other Expenses	<u>4,107,978</u>	<u>4,460,336</u>
TOTAL EXPENSES	<u>\$ 19,755,898</u>	<u>\$ 19,358,071</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	32.4%	33.3%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	31,345	51,531
TOTAL REVENUES	<u>\$ 31,345</u>	<u>\$ 51,531</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

43 Titusville Campus

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 1,484,312	\$ 1,506,056
Fringe Benefits	489,738	514,046
Subtotal - Compensation	<u>1,974,050</u>	<u>2,020,102</u>
<u>All Other Expenses</u>		
Travel	74,810	67,422
Other	1,729,797	2,004,705
Subtotal - All Other Expenses	<u>1,804,607</u>	<u>2,072,127</u>
TOTAL EXPENSES	<u>\$ 3,778,657</u>	<u>\$ 4,092,229</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	33.0%	34.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,620	\$ -
Other revenue	1,864	1,948
TOTAL REVENUES	<u>\$ 3,484</u>	<u>\$ 1,948</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

44 Bradford Campus

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 14,115,679	\$ 13,089,359
Fringe Benefits	4,599,706	4,413,367
Subtotal - Compensation	<u>18,715,385</u>	<u>17,502,726</u>
<u>All Other Expenses</u>		
Travel	1,046,724	1,006,946
Other	6,849,114	6,998,472
Subtotal - All Other Expenses	<u>7,895,838</u>	<u>8,005,418</u>
TOTAL EXPENSES	<u>\$ 26,611,223</u>	<u>\$ 25,508,144</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	32.6%	33.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 101,377	\$ 94,865
Other revenue	120,478	50,130
TOTAL REVENUES	<u>\$ 221,855</u>	<u>\$ 144,995</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

51 University Center for International Studies

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 4,412,753	\$ 4,086,893
Fringe Benefits	<u>1,504,573</u>	<u>1,466,591</u>
Subtotal - Compensation	<u>5,917,326</u>	<u>5,553,484</u>
<u>All Other Expenses</u>		
Travel	376,906	282,051
Other	<u>677,279</u>	<u>1,326,094</u>
Subtotal - All Other Expenses	<u>1,054,185</u>	<u>1,608,145</u>
TOTAL EXPENSES	<u>\$ 6,971,511</u>	<u>\$ 7,161,629</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	34.1%	35.9%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

57 Education-University Service Programs

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 560,405	\$ 553,608
Fringe Benefits	203,547	190,603
Subtotal - Compensation	<u>763,952</u>	<u>744,211</u>
<u>All Other Expenses</u>		
Travel	21,085	26,195
Other	(3,555)	60,950
Subtotal - All Other Expenses	<u>17,530</u>	<u>87,145</u>
TOTAL EXPENSES	<u>\$ 781,482</u>	<u>\$ 831,356</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	36.3%	34.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 103,032	\$ 102,496
Other revenue	35	448
TOTAL REVENUES	<u>\$ 103,067</u>	<u>\$ 102,944</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

60 Libraries

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 9,823,733	\$ 9,159,223
Fringe Benefits	3,214,360	3,126,809
Subtotal - Compensation	<u>13,038,093</u>	<u>12,286,032</u>
<u>All Other Expenses</u>		
Travel	288,290	274,411
Other	14,403,757	14,994,488
Subtotal - All Other Expenses	<u>14,692,047</u>	<u>15,268,899</u>
TOTAL EXPENSES	<u>\$ 27,730,140</u>	<u>\$ 27,554,931</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	32.7%	34.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 34,969	\$ 30,995
Other revenue	28,143	24,258
TOTAL REVENUES	<u>\$ 63,112</u>	<u>\$ 55,253</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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78 Learning Research & Development Center

Statement of Expenses:

	<u>Actual 2025</u>	<u>Actual 2024</u>
<u>Compensation Expense</u>		
Salaries	\$ 2,841,252	\$ 2,876,344
Fringe Benefits	946,213	1,010,478
Subtotal - Compensation	<u>3,787,465</u>	<u>3,886,822</u>
<u>All Other Expenses</u>		
Travel	40,254	101,411
Other	938,400	1,309,326
Subtotal - All Other Expenses	<u>978,654</u>	<u>1,410,737</u>
TOTAL EXPENSES	<u>\$ 4,766,119</u>	<u>\$ 5,297,559</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	<u>Actual 2025</u>	<u>Actual 2024</u>
	33.3%	35.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 135,173	\$ 179,736
Other revenue	-	-
TOTAL REVENUES	<u>\$ 135,173</u>	<u>\$ 179,736</u>

Comments on FY2025 increase (decrease) over FY2024:

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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

81 University Center for Social & Urban Research

Statement of Expenses:

	<u>Actual 2025</u>	<u>Actual 2024</u>
<u>Compensation Expense</u>		
Salaries	\$ 900,123	\$ 895,407
Fringe Benefits	302,962	318,321
Subtotal - Compensation	<u>1,203,085</u>	<u>1,213,728</u>
<u>All Other Expenses</u>		
Travel	2,138	11,975
Other	54,667	167,162
Subtotal - All Other Expenses	<u>56,805</u>	<u>179,137</u>
TOTAL EXPENSES	<u>\$ 1,259,890</u>	<u>\$ 1,392,865</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	<u>Actual 2025</u>	<u>Actual 2024</u>
	33.7%	35.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 9,615	\$ 39,308
Other revenue	70	-
TOTAL REVENUES	<u>\$ 9,685</u>	<u>\$ 39,308</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

94 School of Computing and Information

Statement of Expenses:

	<u>Actual 2025</u>	<u>Actual 2024</u>
<u>Compensation Expense</u>		
Salaries	\$ 15,827,610	\$ 14,521,387
Fringe Benefits	5,027,968	4,849,347
Subtotal - Compensation	<u>20,855,578</u>	<u>19,370,734</u>
<u>All Other Expenses</u>		
Travel	345,036	3,899
Other	5,188,756	5,011,593
Subtotal - All Other Expenses	<u>5,533,792</u>	<u>5,015,492</u>
TOTAL EXPENSES	<u>\$ 26,389,370</u>	<u>\$ 24,386,226</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	<u>Actual 2025</u>	<u>Actual 2024</u>
	31.8%	33.4%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

30 SVC Health Sciences

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 14,248,582	\$ 12,572,531
Fringe Benefits	3,732,583	3,380,845
Subtotal - Compensation	<u>17,981,165</u>	<u>15,953,376</u>
<u>All Other Expenses</u>		
Travel	439,565	517,989
Other	8,039,357	6,351,568
Subtotal - All Other Expenses	<u>8,478,922</u>	<u>6,869,557</u>
TOTAL EXPENSES	\$ 26,460,087	\$ 22,822,933

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	26.2%	26.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	7,049,868	6,747,270
TOTAL REVENUES	\$ 7,049,868	\$ 6,747,270

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

31 School of Dental Medicine

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 24,637,808	\$ 22,961,304
Fringe Benefits	7,705,515	7,491,867
Subtotal - Compensation	<u>32,343,323</u>	<u>30,453,171</u>
<u>All Other Expenses</u>		
Travel	262,020	382,225
Other	6,579,840	5,420,141
Subtotal - All Other Expenses	<u>6,841,860</u>	<u>5,802,366</u>
TOTAL EXPENSES	<u>\$ 39,185,183</u>	<u>\$ 36,255,537</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	31.3%	32.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 9,637,499	\$ 8,368,393
Other revenue	(3,225)	-
TOTAL REVENUES	<u>\$ 9,634,274</u>	<u>\$ 8,368,393</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

32 School of Nursing

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 13,980,076	\$ 13,194,846
Fringe Benefits	4,650,153	4,367,696
Subtotal - Compensation	<u>18,630,229</u>	<u>17,562,542</u>
<u>All Other Expenses</u>		
Travel	238,644	269,426
Other	2,992,003	2,684,088
Subtotal - All Other Expenses	<u>3,230,647</u>	<u>2,953,514</u>
TOTAL EXPENSES	\$ 21,860,876	\$ 20,516,056

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	33.3%	33.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 17,563	\$ 21,550
Other revenue	4,243	1,310
TOTAL REVENUES	\$ 21,806	\$ 22,860

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

33 School of Pharmacy

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 9,984,560	\$ 10,042,803
Fringe Benefits	3,424,784	3,552,556
Subtotal - Compensation	<u>13,409,344</u>	<u>13,595,359</u>
<u>All Other Expenses</u>		
Travel	296,096	253,829
Other	1,652,974	2,332,295
Subtotal - All Other Expenses	<u>1,949,070</u>	<u>2,586,124</u>
TOTAL EXPENSES	<u>\$ 15,358,414</u>	<u>\$ 16,181,483</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	34.3%	35.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 5,926	\$ 5,225
Other revenue	-	-
TOTAL REVENUES	<u>\$ 5,926</u>	<u>\$ 5,225</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

34 School of Public Health

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 11,516,534	\$ 6,248,783
Fringe Benefits	3,781,045	2,171,176
Subtotal - Compensation	<u>15,297,579</u>	<u>8,419,959</u>
<u>All Other Expenses</u>		
Travel	368,488	394,136
Other	10,678,591	15,425,348
Subtotal - All Other Expenses	<u>11,047,079</u>	<u>15,819,484</u>
TOTAL EXPENSES	<u>\$ 26,344,658</u>	<u>\$ 24,239,443</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	32.8%	34.7%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

39 School of Health & Rehabilitation Sciences

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 28,408,588	\$ 24,328,440
Fringe Benefits	8,946,580	7,750,277
Subtotal - Compensation	<u>37,355,168</u>	<u>32,078,717</u>
<u>All Other Expenses</u>		
Travel	762,767	644,772
Other	9,857,605	8,333,746
Subtotal - All Other Expenses	<u>10,620,372</u>	<u>8,978,518</u>
TOTAL EXPENSES	\$ 47,975,540	\$ 41,057,235

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	31.5%	31.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 347,585	\$ 430,466
Other revenue	297,268	254,576
TOTAL REVENUES	\$ 644,853	\$ 685,042

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

35 School of Medicine

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 84,647,746	\$ 75,576,105
Fringe Benefits	17,832,667	17,910,218
Subtotal - Compensation	<u>102,480,413</u>	<u>93,486,323</u>
<u>All Other Expenses</u>		
Travel	2,870,428	2,838,331
Other	149,804,279	144,613,963
Subtotal - All Other Expenses	<u>152,674,707</u>	<u>147,452,294</u>
TOTAL EXPENSES	\$ 255,155,120	\$ 240,938,617

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	21.1%	23.7%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 1,486,138	\$ 1,487,263
Other revenue	183,212,958	175,975,947
TOTAL REVENUES	\$ 184,699,096	\$ 177,463,210

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

55 UPMC Hillman Cancer Center

Statement of Expenses:

	<u>Actual 2025</u>	<u>Actual 2024</u>
<u>Compensation Expense</u>		
Salaries	\$ 22,422,891	\$ 22,650,160
Fringe Benefits	6,803,441	5,524,201
Subtotal - Compensation	<u>29,226,332</u>	<u>28,174,361</u>
<u>All Other Expenses</u>		
Travel	1,371,174	1,304,285
Other	16,800,053	17,127,941
Subtotal - All Other Expenses	<u>18,171,227</u>	<u>18,432,226</u>
TOTAL EXPENSES	<u>\$ 47,397,559</u>	<u>\$ 46,606,587</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	<u>Actual 2025</u>	<u>Actual 2024</u>
	30.3%	24.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	47,397,560	46,606,586
TOTAL REVENUES	<u>\$ 47,397,560</u>	<u>\$ 46,606,586</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

85 SOMD Administration

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 38,745,561	\$ 34,013,275
Fringe Benefits	12,402,577	11,491,040
Subtotal - Compensation	<u>51,148,138</u>	<u>45,504,315</u>
<u>All Other Expenses</u>		
Travel	1,077,239	993,470
Other	(27,757,603)	(22,246,021)
Subtotal - All Other Expenses	<u>(26,680,364)</u>	<u>(21,252,551)</u>
TOTAL EXPENSES	<u>\$ 24,467,774</u>	<u>\$ 24,251,764</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	32.0%	33.8%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 890,900	\$ 1,192,610
Other revenue	23,576,872	23,059,154
TOTAL REVENUES	<u>\$ 24,467,772</u>	<u>\$ 24,251,764</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

90 Western Psychiatric Institute and Clinic

Statement of Expenses:

	<u>Actual 2025</u>	<u>Actual 2024</u>
<u>Compensation Expense</u>		
Salaries	\$ 12,805,403	\$ 11,062,514
Fringe Benefits	3,456,669	3,144,867
Subtotal - Compensation	<u>16,262,072</u>	<u>14,207,381</u>
<u>All Other Expenses</u>		
Travel	491,233	551,718
Other	30,823,147	30,219,924
Subtotal - All Other Expenses	<u>31,314,380</u>	<u>30,771,642</u>
TOTAL EXPENSES	<u>\$ 47,576,452</u>	<u>\$ 44,979,023</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	<u>Actual 2025</u>	<u>Actual 2024</u>
	27.0%	28.4%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	41,002,322	38,433,753
TOTAL REVENUES	<u>\$ 41,002,322</u>	<u>\$ 38,433,753</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

83 General University

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ (461,598)	\$ 11,103,923
Fringe Benefits	<u>(7,125,311)</u>	<u>(1,232,739)</u>
Subtotal - Compensation	<u>(7,586,909)</u>	<u>9,871,184</u>
<u>All Other Expenses</u>		
Travel	-	-
Other	<u>196,824,632</u>	<u>203,606,684</u>
Subtotal - All Other Expenses	<u>196,824,632</u>	<u>203,606,684</u>
TOTAL EXPENSES	<u>\$ 189,237,723</u>	<u>\$ 213,477,868</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

Actual 2025	Actual 2024
1543.6%	-11.1%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	170,170,848	197,040,994
TOTAL REVENUES	<u>\$ 170,170,848</u>	<u>\$ 197,040,994</u>

Comments on FY2025 increase (decrease) over FY2024:

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
Actual FY 2025 vs Actual FY 2024

03 SVC Research

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 22,049,334	\$ 20,377,012
Fringe Benefits	7,114,469	6,838,110
Subtotal - Compensation	<u>29,163,803</u>	<u>27,215,122</u>
<u>All Other Expenses</u>		
Travel	523,640	467,115
Other	(560,435)	449,593
Subtotal - All Other Expenses	<u>(36,795)</u>	<u>916,708</u>
TOTAL EXPENSES	<u>\$ 29,127,008</u>	<u>\$ 28,131,830</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	32.3%	33.6%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	5,350,212	4,822,001
TOTAL REVENUES	<u>\$ 5,350,212</u>	<u>\$ 4,822,001</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

54 Office of University Counsel

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 4,281,852	\$ 3,925,057
Fringe Benefits	<u>1,223,936</u>	<u>1,197,029</u>
Subtotal - Compensation	<u>5,505,788</u>	<u>5,122,086</u>
<u>All Other Expenses</u>		
Travel	45,649	34,750
Other	<u>2,810,126</u>	<u>1,848,272</u>
Subtotal - All Other Expenses	<u>2,855,775</u>	<u>1,883,022</u>
TOTAL EXPENSES	<u>\$ 8,361,563</u>	<u>\$ 7,005,108</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	28.6%	30.5%

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

02 External Relations

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ -	\$ -
Fringe Benefits	- -	- -
Subtotal - Compensation	- -	- -
<u>All Other Expenses</u>		
Travel	- -	- -
Other	- -	- -
Subtotal - All Other Expenses	- -	- -
TOTAL EXPENSES	\$ -	\$ -

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	n/a	n/a

Statement of Revenues, excluding tuition, fees and appropriation

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

Comments on FY2025 increase (decrease) over FY2024:

As part of a reorganization effective July 1, 2025, RC02, External Relations, was formed out of and funded from RC01, Chancellor.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

56 SVC Philanthropic and Alumni Engagement

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 22,585,462	\$ 21,220,068
Fringe Benefits	7,094,382	6,991,715
Subtotal - Compensation	<u>29,679,844</u>	<u>28,211,783</u>
<u>All Other Expenses</u>		
Travel	1,626,115	1,514,997
Other	(15,173,270)	(14,194,131)
Subtotal - All Other Expenses	<u>(13,547,155)</u>	<u>(12,679,134)</u>
TOTAL EXPENSES	<u>\$ 16,132,689</u>	<u>\$ 15,532,649</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	31.4%	32.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	5,175,056	4,485,514
TOTAL REVENUES	<u>\$ 5,175,056</u>	<u>\$ 4,485,514</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

61 Pitt Information Technology

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 29,758,326	\$ 29,529,519
Fringe Benefits	9,939,887	10,291,977
Subtotal - Compensation	<u>39,698,213</u>	<u>39,821,496</u>
<u>All Other Expenses</u>		
Travel	318,325	308,598
Other	11,537,118	12,212,025
Subtotal - All Other Expenses	<u>11,855,443</u>	<u>12,520,623</u>
TOTAL EXPENSES	<u>\$ 51,553,656</u>	<u>\$ 52,342,119</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	33.4%	34.9%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 31,880	\$ 35,963
Other revenue	-	1
TOTAL REVENUES	<u>\$ 31,880</u>	<u>\$ 35,964</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

80 Athletics

Statement of Expenses:	Actual 2025	Actual 2024
<u>Compensation Expense</u>		
Salaries	\$ 48,374,465	\$ 43,552,760
Fringe Benefits	<u>15,427,082</u>	<u>14,798,387</u>
Subtotal - Compensation	<u>63,801,547</u>	<u>58,351,147</u>
<u>All Other Expenses</u>		
Travel	17,407,088	18,865,037
Other	<u>50,937,520</u>	<u>43,643,219</u>
Subtotal - All Other Expenses	<u>68,344,608</u>	<u>62,508,256</u>
TOTAL EXPENSES	<u>\$ 132,146,155</u>	<u>\$ 120,859,403</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	Actual 2025	Actual 2024
	31.9%	34.0%

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ -	\$ -
Other revenue	85,170,677	75,663,448
TOTAL REVENUES	<u>\$ 85,170,677</u>	<u>\$ 75,663,448</u>

Comments on FY2025 increase (decrease) over FY2024:

UNIVERSITY OF PITTSBURGH
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Statement of Expenses and Revenues - Educational & General
Actual FY 2025 vs Actual FY 2024

TOTAL EDUCATIONAL AND GENERAL

Statement of Expenses:	<u>Actual 2025</u>	<u>Actual 2024</u>
<u>Compensation Expense</u>		
Salaries	\$ 857,362,073	\$ 798,261,551
Fringe Benefits	257,269,292	250,527,379
Subtotal - Compensation	<u>1,114,631,365</u>	<u>1,048,788,930</u>
<u>All Other Expenses</u>		
Travel	\$ 45,910,790	\$ 45,201,444
Other	667,391,937	708,714,427
Subtotal - All Other Expenses	<u>713,302,727</u>	<u>753,915,871</u>
TOTAL EXPENSES	<u>\$ 1,827,934,092</u>	<u>\$ 1,802,704,801</u>

Statement of Revenues, excluding tuition, fees and appropriation

Non-auxiliary revenue	\$ 17,225,916	\$ 19,310,750
Other revenue	570,323,675	575,155,069
TOTAL REVENUES	<u>\$ 587,549,591</u>	<u>\$ 594,465,819</u>

UNIVERSITY OF PITTSBURGH

Financial Disclosure Report

Act 61 Section 2004-D(A)(3)(I)

Act 29 Section 1503(A)(7)(I)

Revenue and Expenditure Budget, FY 2025 and FY 2026

Act 61 Section 2004-D(A)(3)(II)

Act 29 Section 1503(A)(7)(II)

Actual Revenue and Expenditures, FY 2025 and FY 2024

Act 61 Section 2004-D(B)(3)

Act 29 Section 1503(A)(10)(V)

Nonsalary Compensation as a Percentage of Salary

Act 61 Section 2004-D(B)(8)

Act 29 Section 1503(A)(10)(VIII)

Travel, Subsistence and Lodging Expense

Defined Projects and Programs

UNIVERSITY OF PITTSBURGH
Financial Disclosure Report
Revenue and Expenditure Budget, FY 2025 and FY 2026
Actual Revenue and Expenditures, FY 2025 and FY 2024
Nonsalary Compensation as a Percent of Salary
Travel, Subsistence and Lodging Expense
Defined Projects and Programs

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

The following section is a financial reporting of the defined programs covered by specific line item appropriations received from the Commonwealth. Two statements are presented: one for comparative budgets for FY 2025 vs. FY 2026, and the other for comparative actuals for FY 2025 vs. FY 2024. 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 Acts 61 and 29.

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statements of Expenses and Revenues - FY 2025 vs FY 2026

Appropriation Line Item - General Support
(Including Rural Education)

Statement of Expenses:	<u>Budget 2025</u>	<u>Budget 2026</u>
<u>Compensation Expense</u>		
Salaries	\$ 761,643,845	\$ 803,503,513
Fringe Benefits	<u>289,317,090</u>	<u>316,194,802</u>
Subtotal-Compensation	<u>1,050,960,935</u>	<u>1,119,698,315</u>
<u>All Other Expenses</u>		
Travel & Business	24,564,912	21,756,354
Other	<u>170,302,153</u>	<u>156,517,331</u>
Subtotal-All Other Expenses	<u>194,867,065</u>	<u>178,273,685</u>
TOTAL EXPENSES	<u>\$ 1,245,828,000</u>	<u>\$ 1,297,972,000</u>

Statement of Revenues:	<u>Budget 2025</u>	<u>Budget 2026</u>
Commonwealth Appropriation	\$ 192,327,000	\$ 203,545,000
Tuition and Fees	713,835,000	756,614,000
Other	<u>339,666,000</u>	<u>337,813,000</u>
TOTAL REVENUES	<u>\$ 1,245,828,000</u>	<u>\$ 1,297,972,000</u>

UNIVERSITY OF PITTSBURGH
of the Commonwealth System of Higher Education
Statements of Expenses and Revenues - FY 2025 vs FY 2024

Appropriation Line Item - General Support
(Including Rural Education)

Statement of Expenses:	<u>Actual 2025</u>	<u>Actual 2024</u>
<u>Compensation Expense</u>		
Salaries	\$ 784,048,032	\$ 739,458,674
Fringe Benefits	<u>288,761,692</u>	<u>277,388,753</u>
Subtotal-Compensation	<u>1,072,809,724</u>	<u>1,016,847,427</u>
<u>All Other Expenses</u>		
Travel & Business	20,859,400	24,106,881
Other	<u>151,253,876</u>	<u>175,385,692</u>
Subtotal-All Other Expenses	<u>172,113,276</u>	<u>199,492,573</u>
TOTAL EXPENSES	<u>\$ 1,244,923,000</u>	<u>\$ 1,216,340,000</u>

Fringe Benefits as a Percentage of Salaries - Applied Rates:

	<u>Actual 2025</u>	<u>Actual 2024</u>
	36.8%	37.5%

Statement of Revenues:	<u>Actual 2025</u>	<u>Actual 2024</u>
Commonwealth Appropriation	\$ 203,545,000	\$ 191,882,000
Tuition and Fees	705,885,000	687,165,000
Other	<u>335,493,000</u>	<u>337,293,000</u>
TOTAL REVENUES	<u>\$ 1,244,923,000</u>	<u>\$ 1,216,340,000</u>

**UNIVERSITY OF PITTSBURGH
Financial Disclosure Report**

Act 61 Section 2004-D(B)(1)

Act 29 Section 1503(A)(10)(I-II)

**Number of Employees by Academic Rank or
Classification**

Act 61 Section 2004-D(B)(2)

Act 29 Section 1503(A)(10)(III-IV)

**Mean and Median Salary by Academic Rank or
Classification**

By University Responsibility Center

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

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

Notes and Definitions

The number of employees reported in each Responsibility Center unit includes the number of regular, full-time employees as of October 31, 2024. 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, 2024

Senior Officer/Responsibility Center	RC	Faculty														Faculty Total	
		Professor			Associate Professor			Assistant Professor			Instructor			Other			
		#	Mean	Median	#	Mean	Median	#	Mean	Median	#	Mean	Median	#	Mean	Median	
Senior Officer/Responsibility Center																	
Chancellor																	
Chancellor	01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Human Resources	89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Executive Senior Vice Chancellor for Admin & Finance and CFO																	
Facilities Management	67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Executive Senior Vice Chancellor for Admin & Finance	86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Chief Financial Officer	87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Office of Real Estate	91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Business, Hospitality and Auxiliary Services	92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Public Safety and Emergency Management	93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Office of Planning, Design, and Construction	96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Senior Vice Chancellor and Provost																	
Student Affairs	05	-	-	-	-	-	-	-	-	-	1	nd	nd	-	-	1	
Dietrich School of Arts and Sciences - Dean's Office	06	38	\$235,732	\$239,627	4	\$132,021	\$148,520	7	\$63,671	\$63,140	1	nd	nd	3	nd	53	
Dietrich School of Arts and Sciences - Humanities	06	89	\$105,375	\$85,117	102	\$86,272	\$87,070	107	\$73,477	\$70,000	34	\$56,962	\$54,994	59	\$58,346	\$60,000	391
Dietrich School of Arts and Sciences - Natural Sciences	06	114	\$141,247	\$133,735	92	\$92,529	\$97,268	102	\$79,390	\$73,037	38	\$57,512	\$59,620	87	\$59,474	\$58,179	433
Dietrich School of Arts and Sciences - Social Sciences	06	42	\$141,182	\$132,876	39	\$110,065	\$100,252	56	\$96,128	\$86,570	3	-	-	15	\$62,345	\$60,000	155
Dietrich School of Arts and Sciences - Undergraduate Studies	06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Senior Vice Chancellor and Provost	10	1	nd	nd	-	-	-	-	-	-	-	-	-	-	-	1	
College of General Studies	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
David C. Frederick Honors College	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
School of Business	21	30	\$244,405	\$246,309	33	\$175,732	\$149,722	32	\$164,665	\$171,548	-	-	-	1	nd	nd	96
Education	22	15	\$154,880	\$142,276	29	\$106,594	\$106,121	35	\$87,330	\$90,500	5	\$59,535	\$55,365	54	\$59,545	\$56,735	138
Swanson School of Engineering	23	80	\$173,490	\$157,882	57	\$118,564	\$116,937	58	\$87,756	\$93,634	-	-	-	73	\$60,064	\$58,587	268
Law	24	24	\$135,095	\$133,054	5	\$105,068	\$95,921	5	\$81,052	\$74,862	-	-	-	5	\$65,071	\$64,913	39
School of Public and International Affairs	25	5	\$162,944	\$168,071	16	\$120,295	\$120,077	8	\$91,663	\$101,020	-	-	-	7	\$61,059	\$60,000	36
Social Work	26	6	\$125,852	\$122,010	12	\$107,144	\$108,973	22	\$76,482	\$78,103	-	-	-	1	nd	nd	41
Johnstown	41	23	\$97,389	\$95,184	42	\$80,951	\$79,907	42	\$68,369	\$67,037	16	\$63,739	\$62,040	-	-	-	123
Greensburg	42	6	\$97,419	\$95,501	21	\$84,218	\$83,352	32	\$71,272	\$72,040	17	\$62,335	\$62,532	-	-	-	76
Titusville	43	1	nd	nd	1	nd	nd	2	nd	nd	2	nd	nd	-	-	-	6
Bradford	44	8	\$103,226	\$98,161	20	\$90,188	\$88,295	43	\$74,134	\$72,040	4	\$68,985	\$65,409	-	-	-	75
University Center for International Studies	51	-	-	-	-	-	-	-	-	-	-	-	-	13	\$47,699	\$54,851	13
Libraries	60	-	-	-	-	-	-	-	-	-	-	-	-	61	\$66,876	\$55,023	61
Learning Research and Development Center	78	-	-	-	-	-	-	-	-	-	-	-	-	31	\$86,803	\$75,000	31
University Center for Social and Urban Research	81	-	-	-	-	-	-	-	-	-	-	-	-	1	nd	nd	1
School of Computing and Information	94	20	\$169,669	\$163,415	17	\$109,949	\$102,991	31	\$105,025	\$116,000	-	-	-	5	\$74,234	\$65,000	73
Senior Vice Chancellor Health Sciences																	
Senior Vice Chancellor Health Sciences	30	1	nd	nd	1	nd	nd	-	-	-	-	-	-	21	\$73,139	\$71,492	23
Dental Medicine	31	15	\$189,329	\$171,818	24	\$132,599	\$126,992	55	\$100,341	\$95,320	11	\$56,110	\$49,091	12	\$59,753	\$60,587	117
Nursing	32	10	\$136,042	\$135,564	21	\$98,738	\$101,031	54	\$83,927	\$76,012	-	-	-	3	nd	nd	88
Pharmacy	33	19	\$168,215	\$157,191	22	\$123,255	\$117,239	32	\$100,081	\$100,608	1	nd	nd	24	\$54,497	\$56,426	98
School of Public Health	34	45	\$192,031	\$173,373	47	\$113,852	\$111,292	69	\$89,670	\$90,000	1	nd	nd	14	\$56,763	\$56,742	176
School of Health and Rehabilitation Sciences	39	38	\$134,202	\$132,714	43	\$103,228	\$97,026	92	\$83,918	\$82,526	11	\$68,163	\$69,578	7	\$59,869	\$61,428	191
Single-RC Senior Officers																	
Senior Vice Chancellor Research	03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Office of University Counsel	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Senior Vice Chancellor Philanthropic and Alumni Engagement	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Pitt Information Technology	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Athletics	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
University Total Less School of Medicine Division	630	\$154,756	\$140,822	648	\$105,395	\$100,896	884	\$87,007	\$83,454	145	\$59,991	\$60,000	497	\$62,628	\$60,000	2,804	
School of Medicine Division																	
Medicine	35	641	\$127,952	\$155,804	660	\$76,577	\$32,727	1,385	\$54,721	\$24,545	85	\$61,030	\$56,512	504	\$58,403	\$58,719	3,275
UPMC Hillman Cancer Center	55	-	-	-	-	-	-	-	-	-	-	-	-	1	nd	nd	1
School of Medicine Division Administration	85	1	nd	nd	-	-	-	5	\$133,728	\$138,034	3	nd	nd	-	-	-	9
University Total	1,272	\$141,305	\$143,445	1,308	\$90,942	\$95,653	2,274	\$67,533	\$68,508	233	\$61,025	\$58,703	1,002	\$60,505	\$59,592	6,089	

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, 2024

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 Officer/Responsibility Center														
Chancellor														
Chancellor	39	\$210,630	\$143,088	87	\$73,542	\$65,209	33	\$54,957	\$53,560	3	nd	nd	162	
Human Resources	23	\$114,935	\$95,337	63	\$58,135	\$53,313	8	\$43,828	\$42,754	31	\$39,849	\$38,669	125	
Executive Senior Vice Chancellor for Admin & Finance and CFO														
Facilities Management	24	\$105,861	\$104,878	59	\$61,268	\$56,602	5	\$41,126	\$36,621	534	\$55,324	\$41,642	622	
Executive Senior Vice Chancellor for Admin & Finance	11	\$237,021	\$276,361	6	\$64,077	\$61,206	-	-	-	-	-	-	17	
Chief Financial Officer	46	\$169,046	\$131,359	94	\$83,997	\$86,662	26	\$60,064	\$47,424	16	\$51,791	\$50,205	182	
Office of Real Estate	5	\$92,230	\$80,000	4	\$69,470	\$65,117	1	nd	nd	-	-	-	10	
Business, Hospitality and Auxiliary Services	34	\$87,077	\$84,727	64	\$47,464	\$46,351	34	\$42,361	\$37,986	27	\$44,845	\$44,741	159	
Public Safety and Emergency Management	15	\$116,367	\$116,588	5	\$74,669	\$68,502	8	\$38,951	\$38,024	177	\$66,555	\$65,333	205	
Office of Planning, Design, and Construction	11	\$134,816	\$120,000	30	\$77,786	\$85,673	3	nd	nd	-	-	-	44	
Senior Vice Chancellor and Provost														
Student Affairs	57	\$79,747	\$75,634	133	\$59,933	\$51,418	34	\$43,214	\$39,390	-	-	-	224	
Dietrich School of Arts and Sciences - Dean's Office	23	\$104,912	\$104,313	62	\$64,180	\$55,349	10	\$41,539	\$42,013	12	\$66,184	\$67,717	107	
Dietrich School of Arts and Sciences - Humanities	10	\$65,403	\$65,119	31	\$47,818	\$46,722	17	\$40,370	\$40,248	-	-	-	58	
Dietrich School of Arts and Sciences - Natural Sciences	15	\$69,352	\$64,433	44	\$48,769	\$47,525	19	\$43,959	\$41,204	131	\$50,010	\$42,900	209	
Dietrich School of Arts and Sciences - Social Sciences	2	nd	nd	8	\$51,730	\$49,940	9	\$42,909	\$40,229	-	-	-	19	
Dietrich School of Arts and Sciences - Undergraduate Studies	15	\$75,092	\$71,070	56	\$50,678	\$49,026	9	\$41,505	\$41,009	-	-	-	80	
Senior Vice Chancellor and Provost	113	\$149,047	\$97,131	200	\$57,081	\$55,388	36	\$49,471	\$45,786	1	nd	nd	350	
College of General Studies	2	nd	nd	8	\$55,720	\$48,623	-	-	-	-	-	-	10	
David C. Frederick Honors College	9	\$83,700	\$84,000	11	\$59,911	\$60,970	4	\$55,384	\$57,021	-	-	-	24	
School of Business	20	\$85,337	\$77,653	50	\$62,069	\$58,661	18	\$44,925	\$44,868	1	nd	nd	89	
Education	17	\$87,673	\$90,209	47	\$62,100	\$57,307	21	\$51,673	\$48,068	28	\$60,139	\$55,074	113	
Swanson School of Engineering	19	\$93,973	\$88,221	59	\$60,437	\$53,021	20	\$50,476	\$45,484	38	\$59,997	\$55,182	136	
Law	4	\$112,082	\$104,260	24	\$68,307	\$69,700	9	\$50,964	\$48,536	-	-	-	37	
School of Public and International Affairs	6	\$86,797	\$88,816	12	\$54,383	\$52,077	6	\$58,058	\$54,406	2	nd	nd	26	
Social Work	16	\$87,846	\$90,571	69	\$63,760	\$61,802	24	\$49,394	\$46,439	58	\$65,275	\$71,114	167	
Johnstown	16	\$75,702	\$67,757	58	\$50,484	\$46,726	21	\$38,475	\$36,602	46	\$41,929	\$40,206	141	
Greensburg	17	\$74,589	\$68,026	57	\$47,771	\$41,835	5	\$40,226	\$37,187	18	\$41,132	\$39,406	97	
Titusville	1	nd	nd	7	\$53,639	\$53,444	3	nd	nd	4	\$47,653	\$47,653	15	
Bradford	18	\$102,658	\$96,248	59	\$54,368	\$46,350	25	\$43,069	\$40,872	13	\$49,890	\$52,437	115	
University Center for International Studies	20	\$84,913	\$76,635	38	\$56,937	\$55,327	33	\$57,060	\$52,000	3	nd	nd	94	
Libraries	7	\$68,589	\$62,869	79	\$46,395	\$38,142	3	nd	nd	3	nd	nd	92	
Learning Research and Development Center	2	nd	nd	11	\$71,405	\$68,064	2	nd	nd	19	\$48,725	\$47,639	34	
University Center for Social and Urban Research	3	nd	nd	7	\$81,197	\$80,883	2	nd	nd	17	\$49,587	\$45,981	29	
School of Computing and Information	16	\$90,257	\$83,376	34	\$60,868	\$53,571	3	nd	nd	1	nd	nd	54	
Senior Vice Chancellor Health Sciences														
Senior Vice Chancellor Health Sciences	14	\$257,661	\$211,700	41	\$65,768	\$60,329	11	\$56,092	\$49,000	7	\$65,812	\$70,392	73	
Dental Medicine	11	\$85,360	\$83,167	159	\$46,267	\$41,711	16	\$45,278	\$45,845	21	\$63,257	\$60,000	207	
Nursing	8	\$96,425	\$80,905	28	\$52,662	\$49,600	17	\$45,175	\$40,970	17	\$55,055	\$55,350	70	
Pharmacy	13	\$96,223	\$95,130	23	\$68,958	\$61,581	6	\$63,962	\$59,664	47	\$64,025	\$65,413	89	
School of Public Health	36	\$93,140	\$83,129	63	\$64,107	\$58,734	13	\$55,992	\$56,125	160	\$64,614	\$62,901	272	
School of Health and Rehabilitation Sciences	18	\$84,632	\$78,970	94	\$63,786	\$60,535	23	\$50,579	\$49,328	60	\$62,150	\$64,611	195	
Single-RC Senior Officers														
Senior Vice Chancellor Research	42	\$178,314	\$150,094	94	\$76,314	\$74,110	19	\$62,069	\$59,768	95	\$84,659	\$67,174	250	
Office of University Counsel	4	\$296,390	\$241,432	20	\$126,333	\$128,536	4	\$49,155	\$50,037	-	-	-	28	
Senior Vice Chancellor Philanthropic and Alumni Engagement	65	\$144,911	\$112,750	144	\$75,034	\$68,314	39	\$55,970	\$51,558	-	-	-	248	
Pitt Information Technology	52	\$140,303	\$127,584	248	\$86,120	\$79,065	3	nd	nd	2	nd	nd	305	
Athletics	26	\$161,205	\$146,185	206	\$164,042	\$66,950	7	\$51,694	\$49,803	7	\$48,288	\$41,184	246	
University Total Less School of Medicine Division	925	\$124,293	\$95,481	2,696	\$71,550	\$57,738	609	\$49,391	\$45,630	1,599	\$59,070	\$52,437	5,829	
School of Medicine Division														
Medicine	223	\$90,592	\$85,028	322	\$69,275	\$64,024	180	\$56,678	\$52,436	1,445	\$58,688	\$56,667	2,170	
UPMC Hillman Cancer Center	27	\$89,018	\$81,755	66	\$63,411	\$57,330	46	\$49,394	\$45,942	185	\$55,831	\$53,001	324	
School of Medicine Division Administration	82	\$151,499	\$103,873	145	\$72,029	\$66,150	26	\$62,336	\$61,518	299	\$52,290	\$44,753	552	
University Total	1,257	\$119,332	\$93,111	3,229	\$71,178	\$58,741	861	\$51,306	\$47,210	3,528	\$58,169	\$53,585	8,875	

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

**UNIVERSITY OF PITTSBURGH
Financial Disclosure Report**

**Act 61 Section 2004-D(B)(4)
Act 29 Section 1503(A)(10)(VI)
Retirement Policies**

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

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

Act 61 Section 2004-D(B)(5)
Act 29 Section 1503(A)(10)(VII)
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 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
Tuition Exchange Scholarship Program
Policy AC 69**

Implementing Executive: Provost and Senior Vice Chancellor
Responsible Unit: Office of Admissions and Financial Aid
Category: Academic Policy
Effective Date: December 7, 2022

I. Purpose

The University of Pittsburgh is a participating member of the Tuition Exchange Scholarship Program (“TE Program”). This Policy establishes the University's participation in the TE Program as well as University procedures associated with its administration, including its scholarship terms and criteria for determining scholarship eligibility.

For the purposes of this Policy, “University” means the University of Pittsburgh.

II. Scope

This Policy applies to Eligible Employees at the University¹, Dependents of Eligible Employees at the University (Export Students), and all Tuition Exchange (“TE”) Import Students admitted to the University.

III. Definitions

- A. **Annual Set Rate:** The value of a TE Scholarship as determined by the TE Program, which is adjusted annually. The University has flexibility in providing funds beyond the TE Program Annual Set Rate in any given academic year.
- B. **Approved Export Student:** The student’s TE application was approved at another participating TE institution for the student to receive the TE Scholarship if the student enrolls.
- C. **Approved Import Student:** The student’s TE application was approved by the University for the student to receive the TE Scholarship if the student enrolls at the University.

¹ Bargaining Unit Faculty Members are currently excluded from this Policy, pending collective bargaining negotiations with the Faculty Union. The previous version of Policy AC 69, which is available [here](#) will continue to apply to those Faculty Members until further notice.

- D. Dependent: A student who is a natural, adopted, or stepchild of a University employee (Eligible Employee) meeting the requirements, as amended, in University Policies AC 21, Employee/Spouse/Dependent Scholarships for Faculty; AC 20, Effect of Separation on Eligibility for Faculty Scholarship Benefits; ER 06, Employee/Spouse/Dependent Scholarships for Staff; and ER 05, Effect of Separation on Eligibility for Staff Scholarship Benefits.
- E. Eligible Employee: A University employee who is eligible for education benefits as defined, and as amended, in University Policies AC 21, Employee/Spouse/Dependent Scholarships for Faculty, and ER 06, Employee/Spouse/Dependent Scholarships for Staff, or as otherwise defined in a University Policy governing education benefits.
- F. Export Student: Dependent of an Eligible Employee whose TE application is sent to another participating TE institution for scholarship consideration.
- G. Host Institution: Participating TE institution where the TE Scholarship student is enrolled.
- H. Import Student: Student whose parent works at a participating TE institution who has applied for the TE Scholarship at the University.
- I. Office of Admissions and Financial Aid (“OAFA”) Scholarship Committee: Standing University committee that reviews TE Import Scholarship applications and determines the criteria for which recipients merit TE support.
- J. Sponsor Institution: Participating TE institution where the TE Scholarship student’s parent is an eligible employee.
- K. Tuition Exchange Liaison Officer (“TELO”): Administrator responsible for submitting qualifying TE applications and overseeing the University’s participation in the TE Scholarship Program.
- L. Tuition Exchange Scholarship Program (“TE Program”): A reciprocal scholarship opportunity for the Dependents of Eligible Employees at participating TE institutions.

IV. Policy

The Office of Admissions and Financial Aid (“OAFA”) administers the University’s participation in the TE Program. In consultation with the University’s Provost and Senior Vice Chancellor (“SVC-P”), OAFA determines the administrative procedures, eligibility criteria, and scholarship terms associated with the University’s participation in the TE Program.

The TE Scholarship is not a guaranteed benefit to University employees, but rather a scholarship opportunity available to Eligible Employees.

The value and number of available scholarships to be awarded each academic year is determined by the SVC-P in accordance with the University’s financial capacity and is

reviewed on an annual basis. There will be some TE scholarships reserved for TE Import Students admitted to any of the University's regional campuses.

V. Application Requirements

As stated in Section IV, in consultation with the SVC-P, OAFA has the authority to administer the University's participation in the TE Program. This section outlines the general rules related to the University's TE Program application requirements.

Specific application details and procedures related to this Policy (e.g., eligibility, deadlines, and requirements) are publicized on OAFA's Tuition Exchange website. This information can be accessed on the OAFA's website found here: <https://financialaid.pitt.edu/tuition-exchange>.

A. Tuition Exchange Export Students (Applying to a TE Partner School)

Each TE member institution sets its own admissions standards and eligibility criteria for awarding TE Scholarships. The placement of TE Export Student applicants is not guaranteed. TE Host Institutions have the right to terminate TE Scholarships if students do not meet standards of academic performance or personal conduct of the Host Institution.

Preference will be given to first-time TE Program participants. Other eligibility criteria may be considered as necessary depending on the quantity of the TE applicant pool while students who have already been granted TE participation will be "grandfathered." Where participation is limited, selection will be made based on the Eligible Employee's length of full-time service defined by the date(s) of consecutive, full-time hire as determined by the Benefits Department within the Office of Human Resources. Additionally, in consultation with the SVC-P, OAFA may revise and/or apply additional eligibility criteria as necessary for the University's participation in the TE Program. In such instance, students who have already been granted TE participation will be "grandfathered."

A TE Export Student applicant must be a qualifying Dependent of an Eligible Employee.

The value of the TE Scholarship will be determined by the Host Institution.

Employee eligibility status will be recertified as needed by the University's TELO. University Policy AC 20, Effect of Separation on Eligibility for Faculty Scholarship Benefits; and University Policy ER 05, Effect of Separation on Eligibility for Staff Scholarship Benefits should be referenced when employee eligibility status has changed.

TE Scholarship renewal is contingent upon the Approved Export Student maintaining the required standards of the Host Institution.

B. Tuition Exchange Import Students (Applying to the University)

TE Import Student applicants must be admitted to the University and certified as eligible for a TE Scholarship by the TELO at the Sponsor Institution. When the number of TE Import Student applicants exceeds the number of available TE Scholarships available in a particular

academic year, the OAFA Scholarship Committee will consider academic merit and other criteria as necessary when selecting TE Scholarship recipients. In such instance, students who have already been granted TE participation will be “grandfathered.”

TE Scholarships to support attendance at the University cover tuition up to the Annual Set Rate established by the TE Program. TE Scholarships do not cover room, board, or special fees (e.g., health, activities, and network service fees).

TE Scholarships only apply to full-time undergraduate enrollment and may cover up to eight (8) academic terms. The University has the right to limit eligibility to less than eight (8) academic terms. The number of awarded academic terms will be disclosed to the TE Scholarship recipient in the original award letter provided by the University.

TE Scholarships can be used to support University approved/recognized study abroad opportunities where the student is enrolled meeting full-time enrollment status of at least 12 credits. Academic terms pursued abroad will be applied toward the number of awarded academic terms. If eligible, the TE Scholarship will cover the associated program tuition up to the Annual Set Rate and will not cover any travel expenses, room, board, or special fees.

TE Approved Import Students must be recertified by the TE Sponsor Institution as required by Tuition Exchange Central. TE Approved Import Students must meet University scholarship guidelines, which includes maintaining satisfactory academic progress per University Policy AC 31, Financial Aid Satisfactory Academic Progress to have the TE Scholarship renewed.

VI. Governance & Responsibilities

- A. **University** – as a member institution of the TE Program, abides by the policies and procedures established by the TE Program which supersede this Policy and associated procedures in the event of inconsistencies.
- B. **Provost and Senior Vice Chancellor (SVC-P)** - annually determines the value and number of TE Scholarships the University will award. Oversees OAFA’s administration of the University’s participation in the TE Program.
- C. **Office of Admission and Financial Aid (OAFA)** – in consultation with the SVC-P, administers and oversees the University’s participation in the TE Program.
- D. **OAFA Scholarship Committee** –reviews TE Import Scholarship applications and determines the criteria for which recipients merit TE support.

VII. Contact Information and Public Accessibility

This Policy is posted under Academic Policies on the Office of Policy Development and Management’s website and can be found at: <https://www.policy.pitt.edu> .

For specific questions related to this Policy or the Tuition Exchange Program at the University of Pittsburgh, please contact the Office of Admissions and Financial Aid at:

130 Thackeray Hall
139 University Place
Pittsburgh, PA 15260
412-624-7488
finaid@pitt.edu

VIII. Related Authorities

[Policy AC 21 \(formerly 02-07-01\): Employee/Spouse/Dependent Scholarships for Faculty](#)

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

[Policy ER 06 \(formerly 07-11-01\): Employee/Spouse/Dependent Scholarships for Staff](#)

[Policy ER 05 \(formerly 07-11-02\): Effect of Separation on Eligibility for Staff Scholarship Benefits](#)

[Policy AC 31 \(formerly 09-04-02\): Financial Aid Satisfactory Academic Progress](#)

[Tuition Exchange Program](#)

[University Scholarship Guidelines](#)

[University's Tuition Exchange Application Guidelines](#)