

CLEMSON

U N I V E R S I T Y

BUDGET DOCUMENT

Fiscal Year 2006-2007



Clemson University
Office of Budgets and Financial Planning

Table of Contents

	Page
Executive Summary	2
Clemson University FY 2006-07 Current Funds Expense Budget	4
Delegation of Authority to the Administration	5
Total Revenues and Expenditures Budget	
<i>Summary Budgeted Revenues and Expenditures Graphs</i>	6
<i>Current Funds Revenue Budget by Revenue Source</i>	7
<i>Estimated Current Operating Revenue by Function</i>	8
<i>Current Funds Expenditure Budget</i>	10
Educational & General and Auxiliary Budgets	
<i>Budgeted Revenues and Expenditure Graphs</i>	11
<i>Source and Application of Funds</i>	12
<i>E&G Base Comparison</i>	14
<i>Auxiliary Enterprises Summary Budget</i>	19
Student Fees	
<i>Academic Fee Schedule</i>	20
<i>Debt Retirement and Plant Transfers</i>	22
<i>Tuition and Fees Comparisons</i>	
<i>Selected South Carolina Universities and Colleges</i>	25
<i>Peer Institutions - Resident Tuition and Fees</i>	26
<i>Peer Institutions - Non-Resident Tuition and Fees</i>	27
Public Service Activities Budget	
<i>Source and Application of Funds</i>	28
Budgets by Account - University Summary	
<i>Summary of Current Funds Budget</i>	29
Budgets by Program - University Summary	
<i>Summary of Current Funds Budget</i>	35
Related Organizations	
<i>Clemson University Foundation - Budget</i>	39
Glossary	
<i>Definitions</i>	41



Education and General

The Educational and General (E&G) portion of Clemson's budget represents the primary unrestricted budget for general non-public service operations. Two primary revenue streams support E&G operations, state appropriations and student fees. State appropriations have increased this year compared to flat or reduced funding in prior years. The state has funded two priorities this year, \$4 million for the Academic Road Map and \$2 million for the Campbell Graduate Education Center at CU-ICAR. In addition, the state provided significant additional appropriations to fund its portion of the state mandated pay plan. The University also received non-recurring earmarked funds of \$1.3 million for Call Me Mister and \$900,000 for COMSET. In comparison to the budget cuts in recent years, the additional state support has enabled the university to fund its plan with less reliance on student fee increases. E&G state support still remains almost 12% below its peak level of \$115 million in July, 2001.

Student fees remain the largest single source (57%) of E&G revenue. The fiscal year 2006-07 fee increase was approved at the June 2006 special Board of Trustees teleconference at 5.8% for residents and 7.1% for non-residents. The university plan called for new E&G resources of \$21.2 million. Of this amount, \$6 million was provided from alternate revenue sources and internal reallocations. This, combined with the increased state support of \$6 million, reduced the amount required from the fee increase to \$9.2 million. This funding scenario was the basis for the FY 2006-07 student fee recommendation and subsequent approval by the Board at the June meeting.

Public Service and Agriculture

The Public Service Activities (PSA) budget includes state appropriated funds as the primary revenue source, with Federal and self-generated funds making up the remainder. State funding supporting our PSA budget increased for FY 2006-07. Recurring funding for research and extension specialists increased by \$1.3 million while state recurring support for genetics and biotechnology increased by \$1 million. Non-recurring

funding was provided for capital improvements at the Edisto REC. While the new recurring funding represents a significant increase for FY 2006-07, PSA state funding is still at its lowest level since 1993-94 and 18% below the peak level in FY 2000-01.

Auxiliaries

Auxiliary enterprises include revenues generated from students as well as the general public. These units are self-supporting and provide for their own capital renewal costs with accumulated funds or via debt service. A charge for university overhead is assessed to each auxiliary to recover administrative and institutional support costs supported by E&G resources. Auxiliary revenues are projected to increase over prior year levels by more than 7% overall, with the majority of the increase concentrated in Housing, Food Service and Athletics. The University Auxiliary budgets reflect continued use of accumulated fund balances directed towards capital improvements in accordance with the auxiliary plans.

Grants and Contracts

Projected expenditure budgets for grants and contracts decreased compared to the initial budget for FY 2005-06. These budgets are annual estimates based on expenditure trends, and the initial budget for FY 2005-06 was high compared to actual expenditures for that year. Actual expenditures will vary based on the execution of grants and contracts, both existing grants as well as new awards. Most grants and contracts carry an overhead factor, known as Facilities and Administrative costs, to reimburse E&G operations for the use of campus facilities used in research as well as general administrative functions.



Executive Summary

Scholarships and Student Aid

The largest component of the restricted Scholarships and Fellowships budget are the state funded merit programs (LIFE/Palmetto Fellows). These scholarships flow through the university budget as restricted funds, but are awarded to students on an individual basis. For this reason, our budget estimates may fluctuate. The proposed budget for FY 2006-07 for scholarships is \$77.4 million compared to \$63.8 million for FY 2005-06. The majority of these scholarships are awarded to the individual student and are not under University control or direction. The projected budget reflects growth as well as demonstrates the substantial dependence our resident students have on state scholarships.

Other Restricted Funds

Available income from endowments and donations has increased slightly for FY 2006-07 after declining for several years due to the recession and poor market conditions. Spending guidelines are normally based on three-year average return rates and have been adjusted accordingly resulting in marginally higher projected expenditures for FY 2006-07. As the economy and markets continue to emerge from the recent downturn, future spending may return to higher levels.



Current Funds Expense Budget
FY2006-07

Total Current Funds
\$605,498,042

Unrestricted Funds
\$456,175,580

Educational and General
\$292,358,267
(\$101,338,963 State Funding)

Public Service & Agriculture
\$65,608,473
(\$44,573,587 State Funding)

Auxiliary Operations
\$98,208,840

Restricted Funds
\$149,322,462

Grants and Contracts
\$64,102,903

Scholarships and Student Aid
\$77,380,491

Other Restricted
\$7,839,068

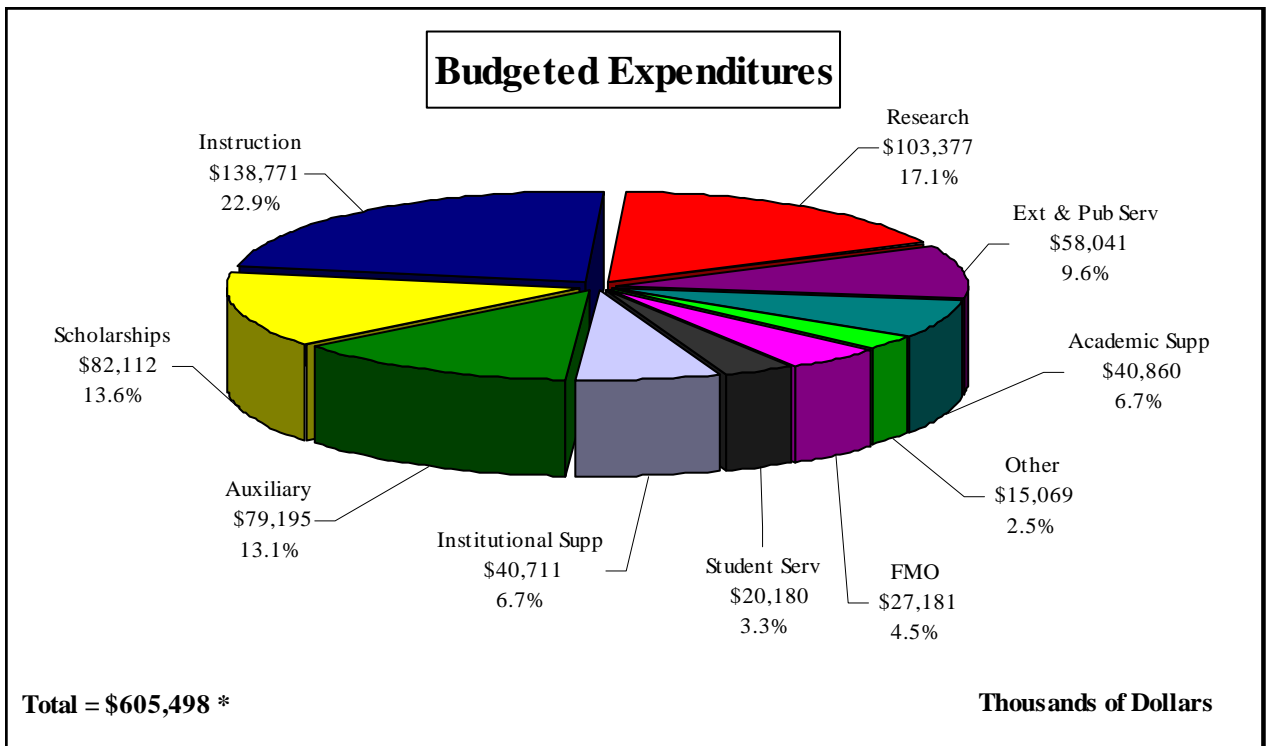
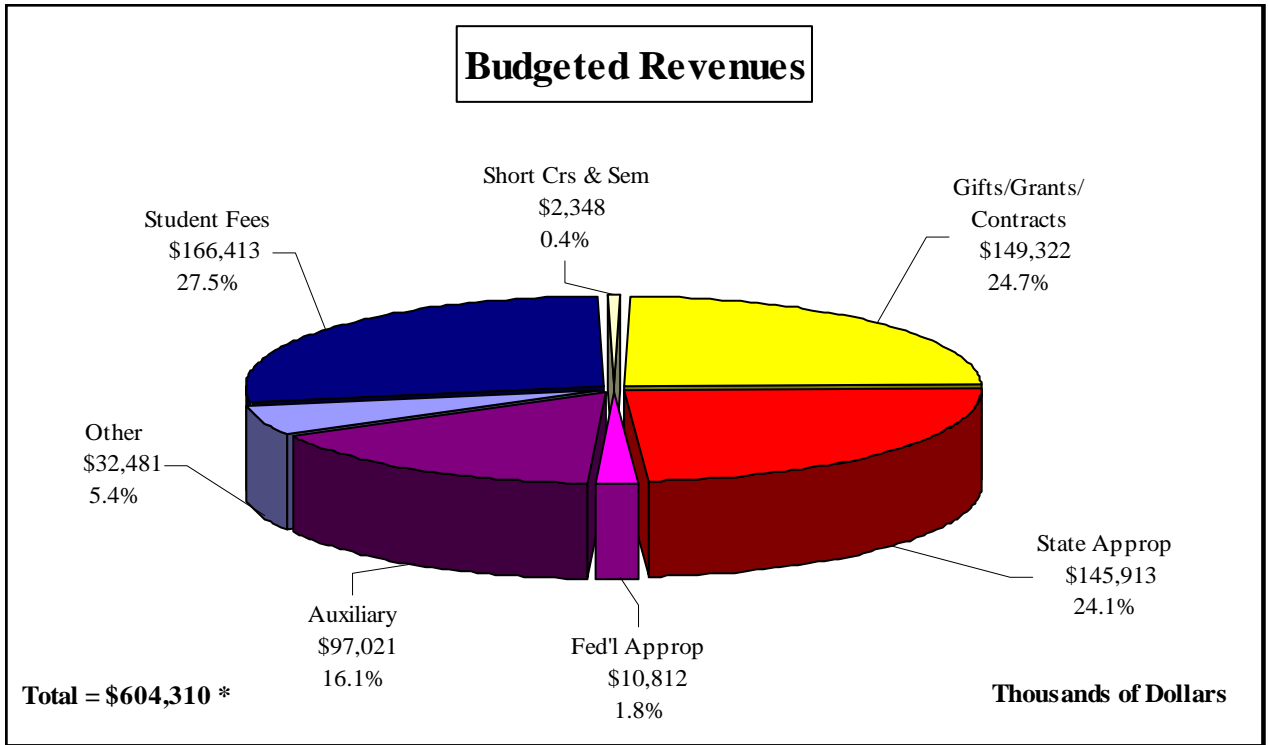


Delegation of Authority To the Administration

In approving budgets, the Board of Trustees recognizes that (1) amounts budgeted as income are estimates and subject to change, (2) amounts budgeted for expenditures are a reflection of plans and workload estimates as of the time the budget is prepared, (3) each day may bring new challenges and developments requiring adjustments in plans, programs, estimates, and budget items. To provide for continuity and essential flexibility in operations, the Board of Trustees reaffirms the delegation of necessary authority to the President to act in all matters, and to the Chief Business Officer to act in fiscal, contractual and other business matters, including specifically, authority to negotiate and make timely changes in contracts, to approve transfers and expenditures of funds permitted in the General Appropriations Act, including those funds commonly referred to as "contribution or gift funds" to be retained at the University, to adjust operating, permanent improvement and other income and expenditure items, and to take such other actions considered necessary in fiscal, contractual and other business matters in response to changing conditions and estimates. The Chairman of the Board, the Finance and Facilities Committee, the Executive Committee, or the full Board is to be consulted for further specific directions and approval as conditions appear to warrant.



Budget Summary FY 2006-07



* Difference in Revenues and Expenditures totals due to decrease in auxiliary fund balance



Current Funds Revenue Budget by Revenue Source

	Initial Budget FY2005-06	Proposed Budget FY2006-07
CURRENT FUNDS		
State Appropriations		
Educational and General Operations	\$91,607,168	\$101,338,963
Public Service Activities Operations	40,241,849	44,573,587
<i>Total State Appropriations</i>	<u>\$131,849,017</u>	<u>\$145,912,550</u>
Federal Appropriations		
Public Service Activities		
Agricultural Research	\$3,772,049	\$3,751,167
Cooperative Extension	7,129,324	7,061,292
<i>Total Federal Appropriations</i>	<u>\$10,901,373</u>	<u>\$10,812,459</u>
University Generated Revenue		
Educational and General	\$181,190,457	\$191,019,304
Public Service Activities		
Cooperative Extension	6,896,030	7,772,563
Regulatory and Public Service	2,600,111	2,449,864
Livestock and Poultry Health	182,650	0
<i>Total Public Service Activities</i>	<u>\$9,678,791</u>	<u>\$10,222,427</u>
<i>Total University Generated Revenue</i>	<u>\$190,869,248</u>	<u>\$201,241,731</u>
Auxiliary Enterprises	<u>\$90,179,234</u>	<u>\$97,020,583</u>
Restricted Funds		
Small Grants and Contracts	\$776,229	\$468,787
Sponsored Programs Activities	67,578,292	63,634,116
Scholarships and Student Aid	63,869,803	77,380,491
Other	7,436,555	7,839,068
<i>Total Restricted Funds</i>	<u>\$139,660,879</u>	<u>\$149,322,462</u>
TOTAL CURRENT FUNDS	<u>\$563,459,751</u>	<u>\$604,309,785</u>



Estimated Current Operating Revenue by Function FY 2006-07

		Total
CURRENT FUNDS		
UNRESTRICTED CURRENT FUNDS		
<i>Basic Educational and General</i>		
State Appropriations	\$101,338,963	
Student Fees	166,413,288	
Short Courses and Seminars	2,347,840	
Indirect Cost Recovery	11,720,000	
Other University - Generated	6,487,176	
Computer Operations - Reimbursements	<u>4,051,000</u>	
<i>Total Basic Educational and General</i>		<u>\$292,358,267</u>
 <i>Public Service Activities</i>		
Agricultural Experiment Station		
State Appropriation	\$17,976,686	
Federal Appropriation	<u>3,751,167</u>	
<i>Total Agricultural Experiment Station</i>		\$21,727,853
 Cooperative Ag Extension Service		
State Appropriation	\$21,569,543	
Federal Appropriation	7,061,292	
Institutional Revenue	<u>7,772,563</u>	
<i>Total Cooperative Ag Extension Service</i>		\$36,403,398
 Regulatory and Public Service		
State Appropriation	\$1,736,717	
Institutional Revenue	<u>2,449,864</u>	
<i>Total Regulatory and Public Service</i>		\$4,186,581
 Livestock and Poultry Health		
State Appropriation	<u>\$3,093,748</u>	
<i>Total Livestock and Poultry Health</i>		\$3,093,748
 Bioengineering Alliance		
State Appropriation	<u>\$110,361</u>	
<i>Total Bioengineering Alliance</i>		\$110,361



Total

State Energy Program

State Appropriation

\$86,532

Total State Energy Program

\$86,532

Total Public Service Activities

\$65,608,473

Auxiliary Enterprises

Institutional Revenue

\$97,020,583

Total Unrestricted Current Funds

\$454,987,323

RESTRICTED CURRENT FUNDS

Small Grants and Contracts

\$468,787

Sponsored Programs Activities

63,634,116

Scholarships and Student Aid

77,380,491

Other

7,839,068

Total Restricted Current Funds

\$149,322,462

TOTAL ALL CURRENT FUNDS

\$604,309,785



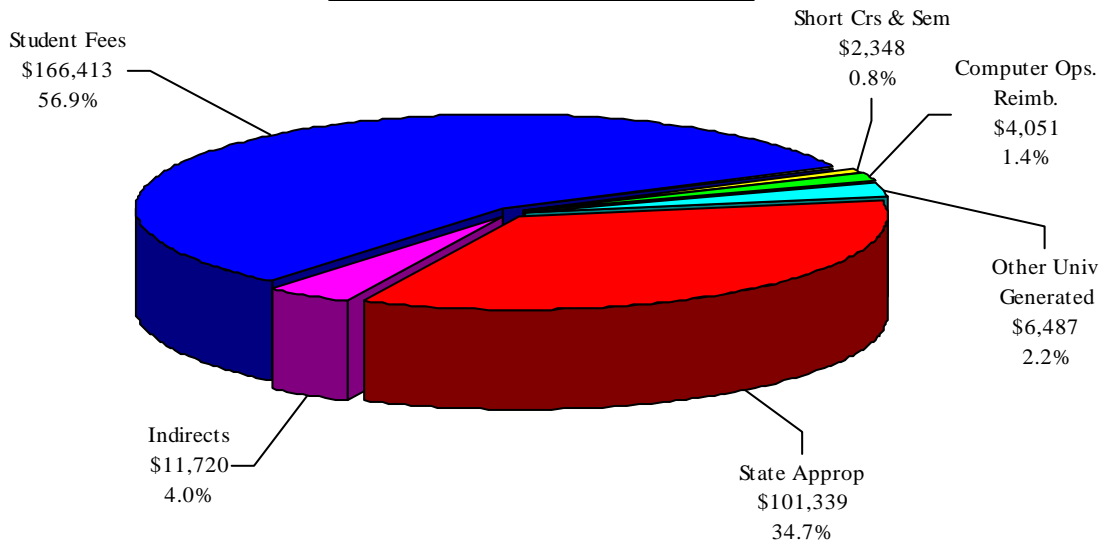
Current Funds Expenditure Budget

	Initial Budget FY2005-06	Proposed Budget FY2006-07
Unrestricted Current Operating Funds		
Basic Educational and General	\$272,797,625	\$292,358,267
Agricultural Experiment Station	19,351,165	21,727,607
Cooperative Agricultural Extension Service	34,051,575	36,403,644
Regulatory and Public Service	4,278,086	4,186,581
Livestock and Poultry Health	2,957,366	3,093,748
Bioengineering Alliance	102,976	110,361
State Energy Center	80,845	86,532
Total Unrestricted Current Funds	<u>\$333,619,638</u>	<u>\$357,966,740</u>
Unrestricted Auxiliary Enterprises	<u>\$93,822,664</u>	<u>\$98,208,840</u>
Restricted Current Funds		
Small Grants and Contracts	776,229	\$468,787
Sponsored Program Activities	67,578,292	63,634,116
Scholarships and Student Aid	63,869,803	77,380,491
Other	7,436,555	7,839,068
Total Restricted Current Funds	<u>\$139,660,879</u>	<u>\$149,322,462</u>
TOTAL CURRENT FUNDS	<u><u>\$567,103,181</u></u>	<u><u>\$605,498,042</u></u>



Educational and General Funds

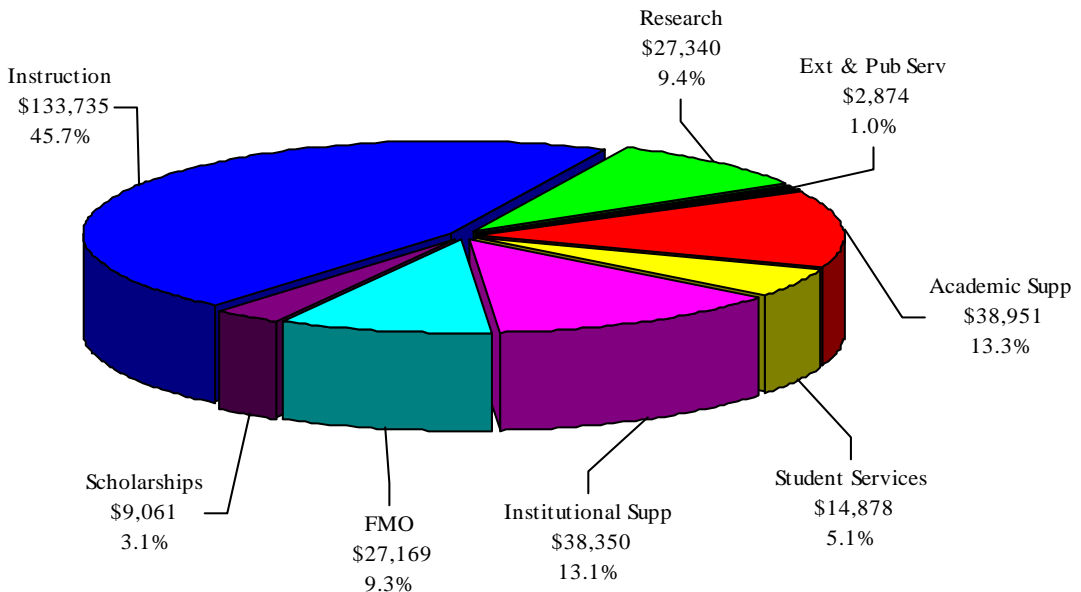
Budgeted Revenues



Total = \$292,358

Thousands of Dollars

Budgeted Expenditures



Total = \$292,358

Thousands of Dollars



Source and Application of Funds

Mandated/External Costs

Non-Discretionary Central Costs (Fringe/Utilities increases)		\$1,978,000
Cost of State Raise Plan	Salaries	\$4,120,000
	Fringes on Raise	966,000
Appropriation for State Raise Plan	Salary + Fringe	<u>2,940,000</u>
Net Unfunded Cost of State Pay Plan		2,146,000
General Inflationary Costs (Net of Other Mandated Costs)		<u>4,018,000</u>

Mandated/External Costs

\$8,142,000

Budgeting to the Plan

Academic Road Map (Year 5)	\$6,259,000
Scholarships	846,000
Research Initiatives	2,380,000
Operations/Support Road Map	5,019,000
Central Reserves/Capital	1,600,000
Internal Budget Reductions	<u>(3,059,000)</u>

Resources Needed to Fund the Plan

\$13,045,000

Total New Resource Requirements

\$21,187,000

Revenue Changes

State Appropriations

Change in State Operating Appropriations (Excluding Pay Plan Above)	\$6,000,000
---	-------------

University Generated Revenue Road Map

Estimated Facilities and Administrative Recovery Increase	\$630,000
Auxiliary Contract Revenue	\$750,000
General and Administrative Cost Recovery	\$400,000
Co-fund Faculty Startups	\$500,000
Foundation Unrestricted Support	\$200,000
Internal Budget Reallocations	\$2,004,000

Student Fee Revenue

Aggregate Changes in Student Fee Revenues	<u>\$10,703,000</u>
---	---------------------

Total New Resources Available

\$21,187,000

Campus E&G Surplus (Deficit)

\$0



**Educational and General
State Appropriations
and Student Fee Revenue Increase (Decrease)
FY2006-07**

Revenue Breakdown:

State Appropriations Operating Budget Changes*

Academic Road Map	\$4,000,000	
CU-ICAR Campbell Graduate Engineering Center	2,000,000	
Total State Operating Budget Changes:		\$6,000,000
Estimated Appropriations for State Pay Plan		2,940,000
Total State Budget Changes (Non-Earmarked):		\$8,940,000

*Excludes \$1,300,000 Call Me Mister and \$900,000 COMSET (Earmarked/Non-recurring)

Student Fee Unassigned Revenue Budget Changes

General Fee Increase FY 2006-07 - Undergraduate 5.8% Resident/ 7.1% Nonresident		\$9,271,000
Recover Graduate Assistant Tuition from Grants		1,432,000
Student Revenue Change:		\$10,703,000



E&G Allocated Base Comparisons

The following four pages of this document are three-year and five-year trends of the Educational and General (E&G) budgets grouped by primary activity and at the budget center level (i.e. a college, a division, etc). The charts provide information from the budget documents about how budgets have changed over time. Several points of clarification should be made about the data, in general, to better understand the charts.

First, the charts reflect base budgets allocated to the individual areas. This reflects organizational budgetary accountability and excludes budgets such as fringe benefits, utilities, and other accounts controlled at the university level. Secondly, adjustments have been made to either the beginning or ending budget figures as necessary to exclude the effect of organizational shifts of budgets between centers. For example, a department simply moving from one area to another should not imply that the receiving area had budgetary growth due to the move. Third, the effects of assigned revenues are excluded to avoid showing budget increases or decreases due to self-supporting units' activities. Finally, it should be noted that the budgets reflect a mandated state pay raise in fiscal 2005 and also in 2006 at a combined level of about 7%. The state pay raise for 2006-07 is held centrally in the initial budget and is not reflected in the area budgets. Since salaries are such a large percent of the budgets, the raises have a material effect on the area budgets and account for the relatively larger increased percentages of the five-year views. These points of clarification are made to facilitate a more thorough interpretation of the chart information.

Page 15 shows a three- and five-year comparison of three groups consisting of 1) Academic Colleges – all five of the current colleges, 2) Academic Support Areas – these include the Library, Computing, and the Provost area, and 3) Non-Academic Areas – consisting of Student

Affairs, Finance, Executive Administration, Facilities, Research, and Development.

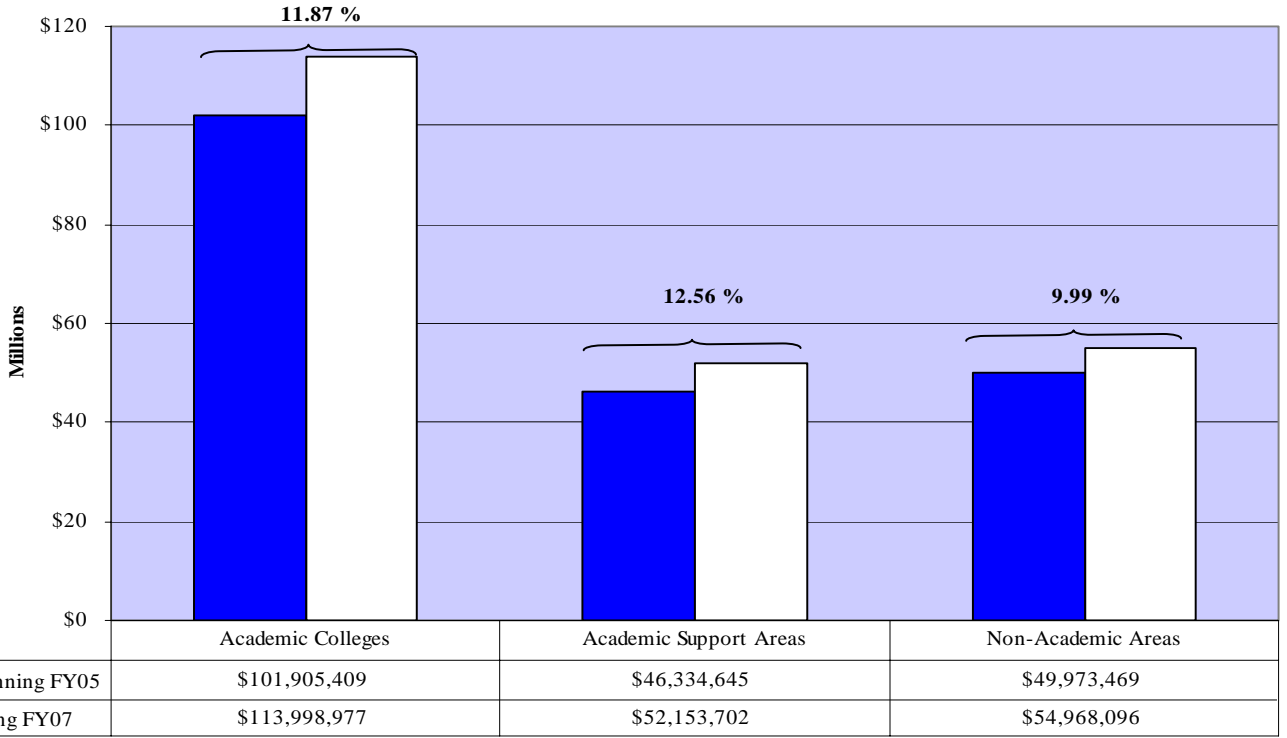
In the three- and five-year view, the growth rates of the Academic Colleges were 11.9% and 13.7% respectively. Significant “Road Map” funding has occurred in the last five years although the colleges sustained budget reductions in fiscal 2004. Academic Support areas' growth rates were 12.6% and 25% for the three- and five-year period. This reflects significant increased university support of the Library and Computing, as well as recurring Road Map funds budgeted to the Provost's area but used as needed annually throughout the colleges and academic support areas. The Non-Academic Areas show growth rates well below the Academic Colleges and Academic Support area levels at 10% and 9% for the three- and five-year views respectively. Until fiscal 2006-07, very little funding has been allocated to non-academic areas outside of funding any state pay plans mentioned earlier.

The remaining pages 16 through 18 are a breakdown of the main groupings by budget center. The Academic Colleges are shown here individually, as are organizational units making up the Academic Support and Non-Academic Areas. Note that the only significant increases in Non-Academic Areas are in the VP Research and Public Service and Agriculture areas. These reflect funding of the research road map in fiscal 2006 and a shift of E&G to PSA funding in fiscal 2005 respectively. Overall, these charts show that the administration has, in fact, made academic needs a top priority of Clemson University.

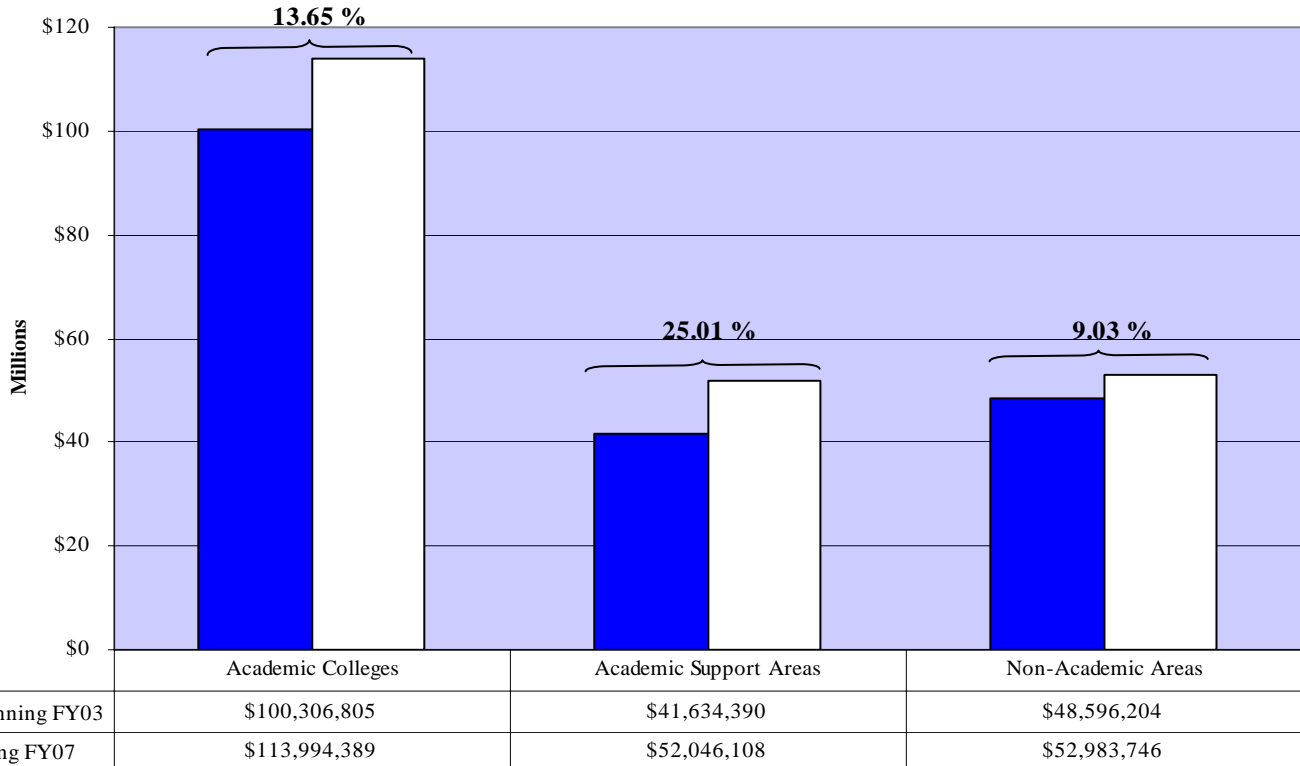


E&G Allocated Base Comparisons

3 Year E&G Base Comparison

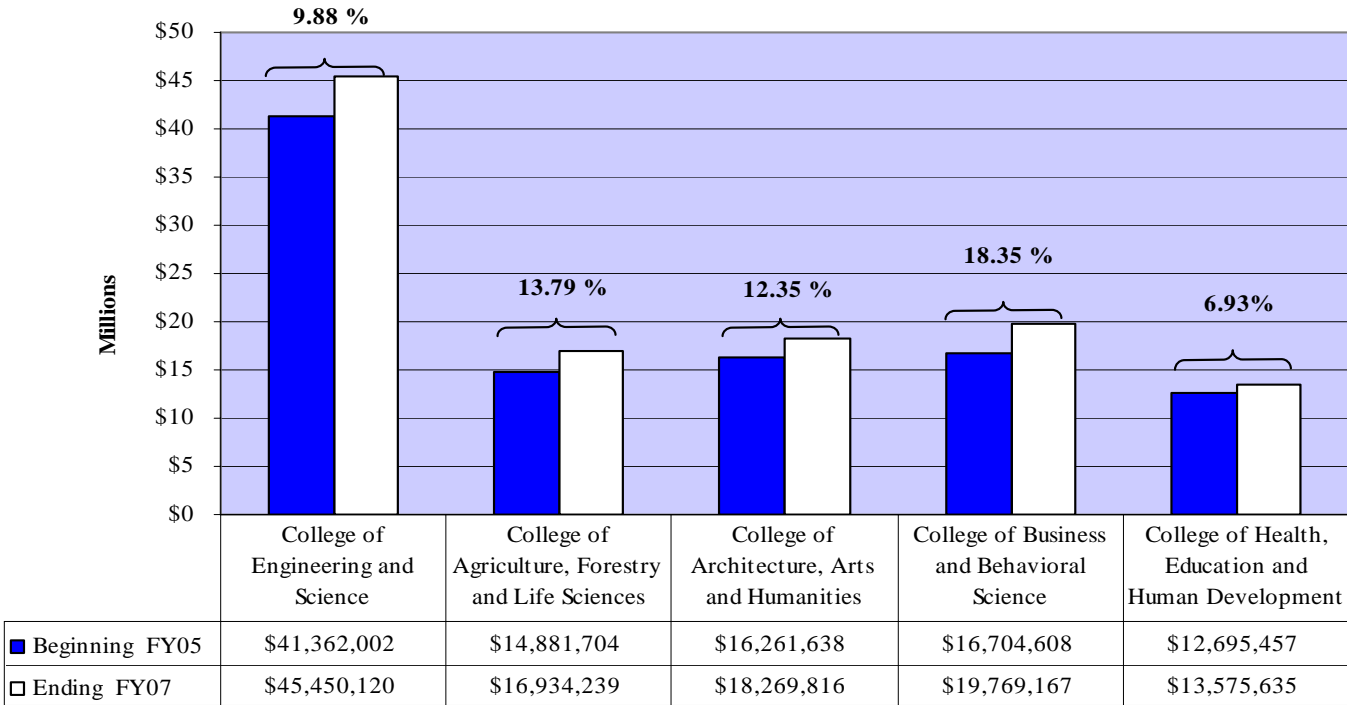


5 Year E&G Base Comparison

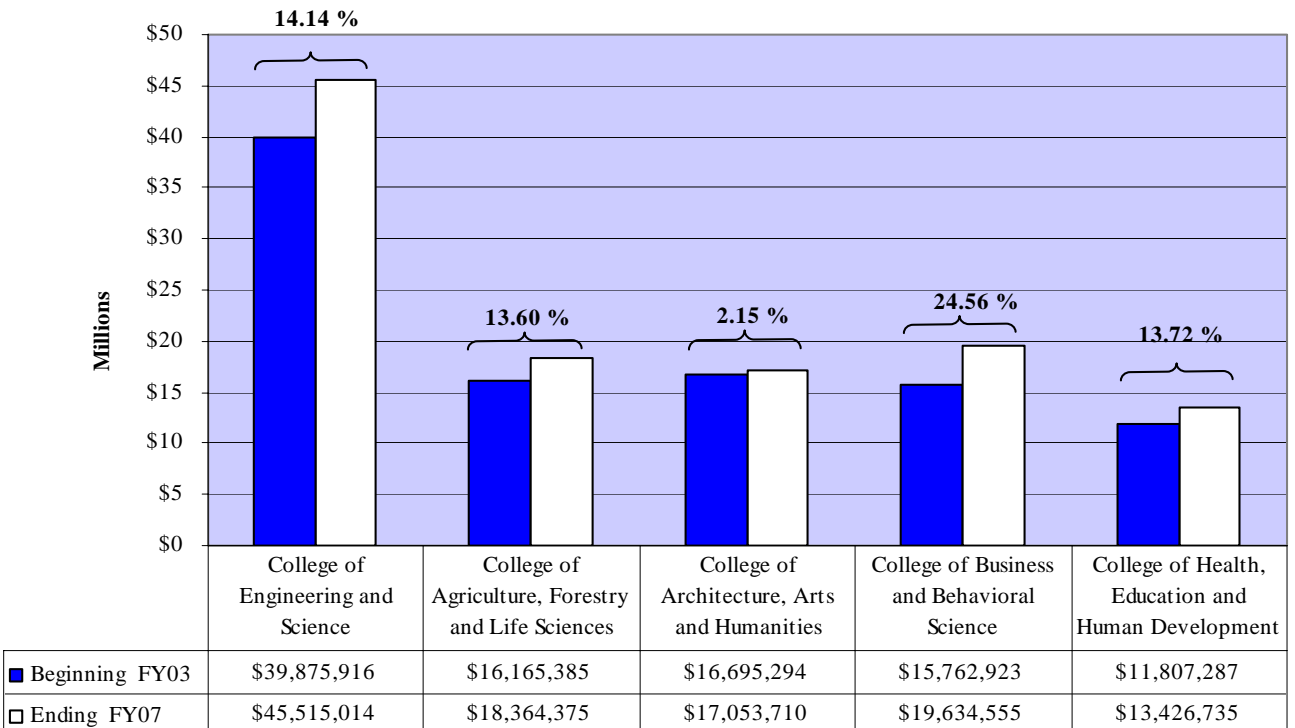


E&G Allocated Base Comparisons

3 Year E&G Base Comparison Academic Colleges

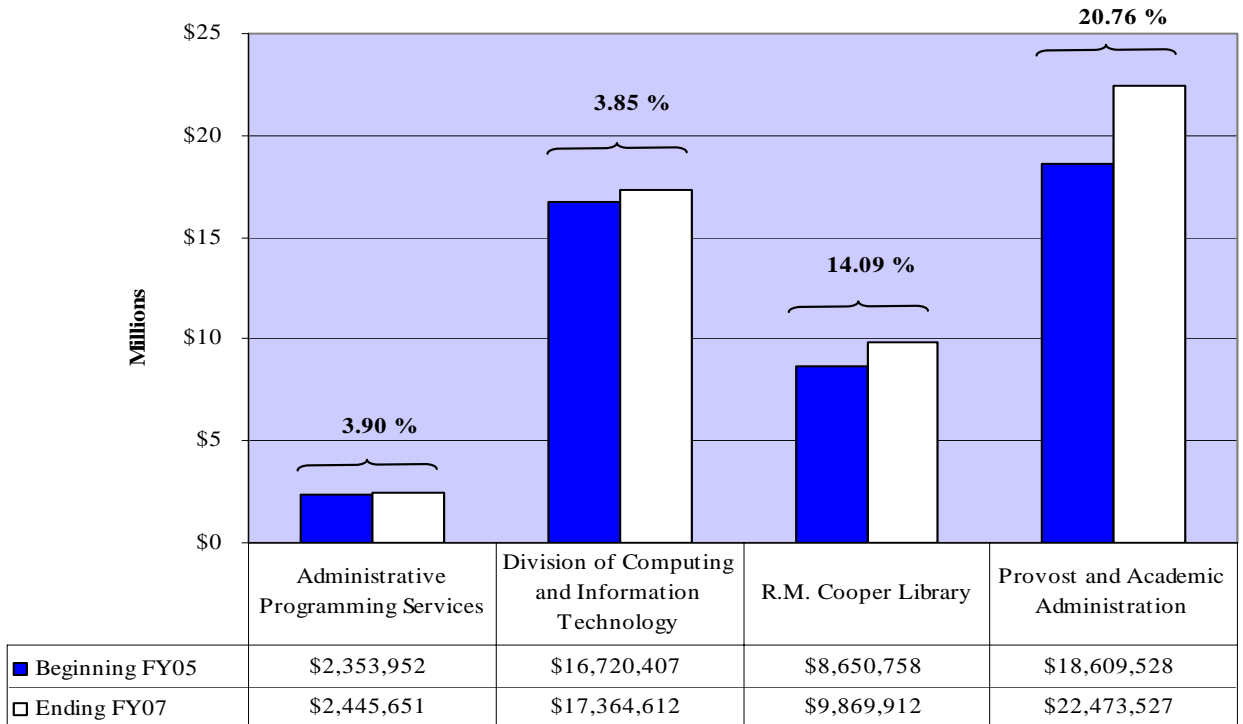


5 Year E&G Base Comparison Academic Colleges

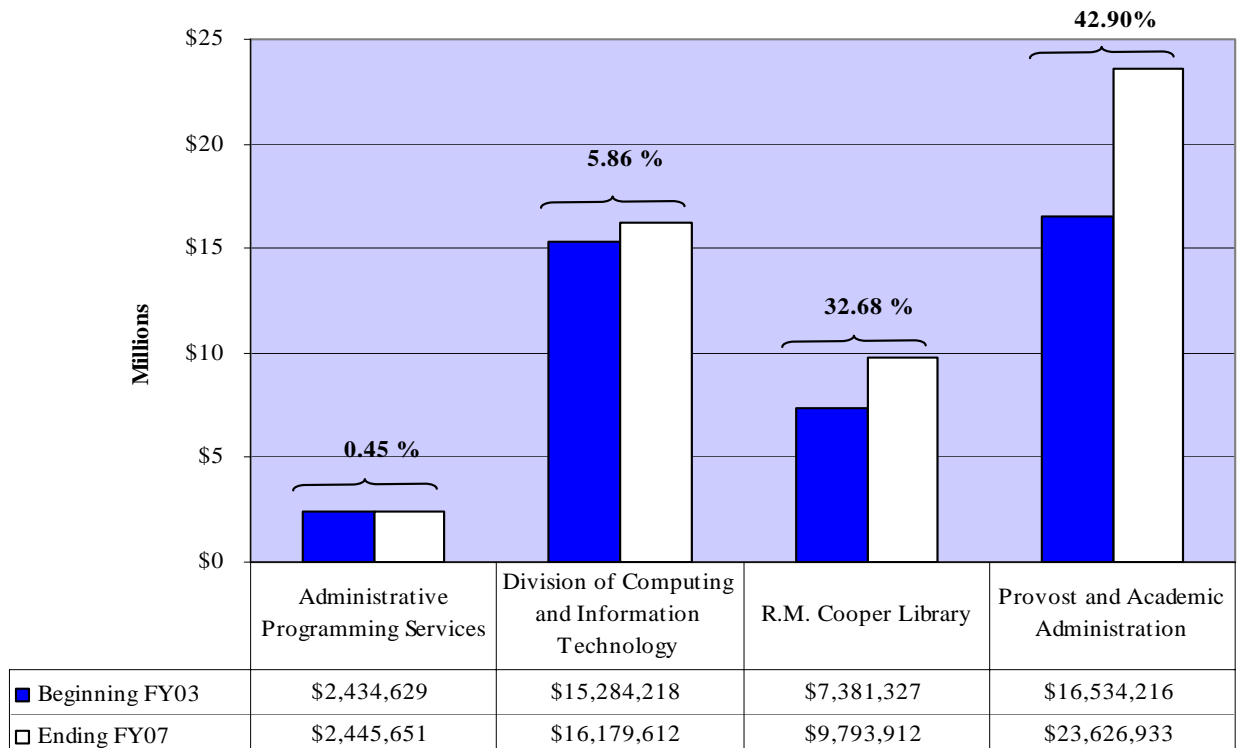


E&G Allocated Base Comparisons

3 Year E&G Base Comparison Academic Support Areas

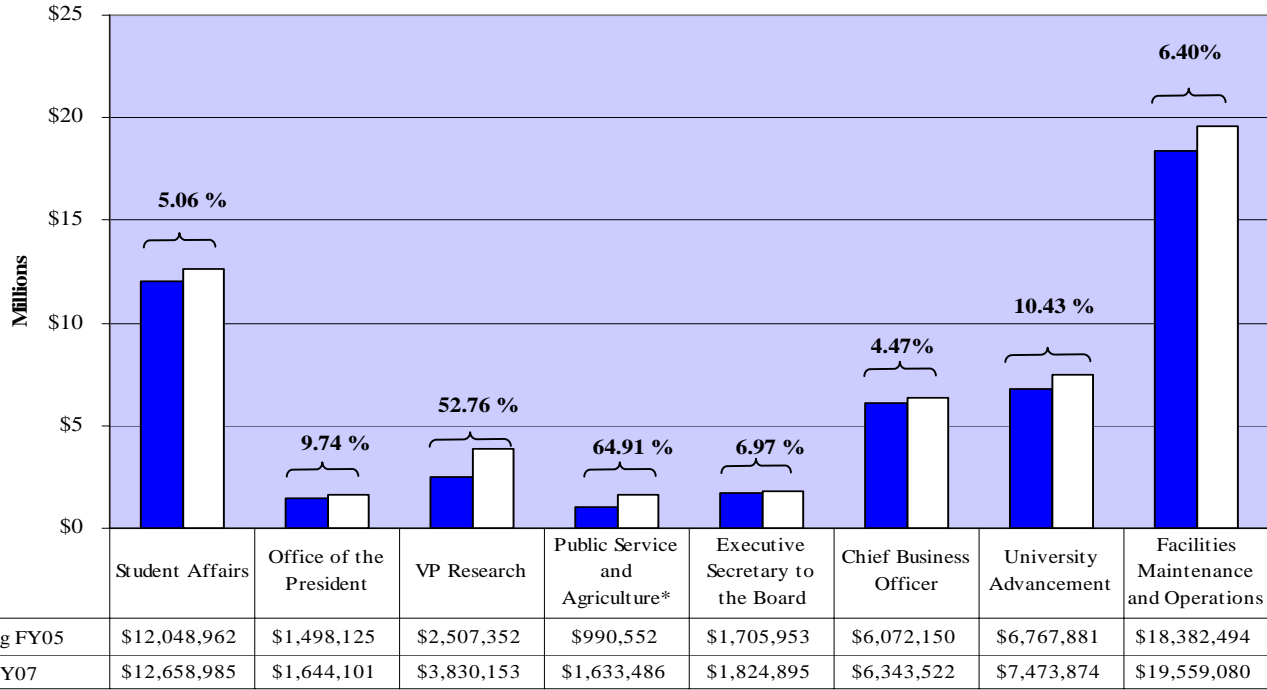


5 Year E&G Base Comparison Academic Support Areas

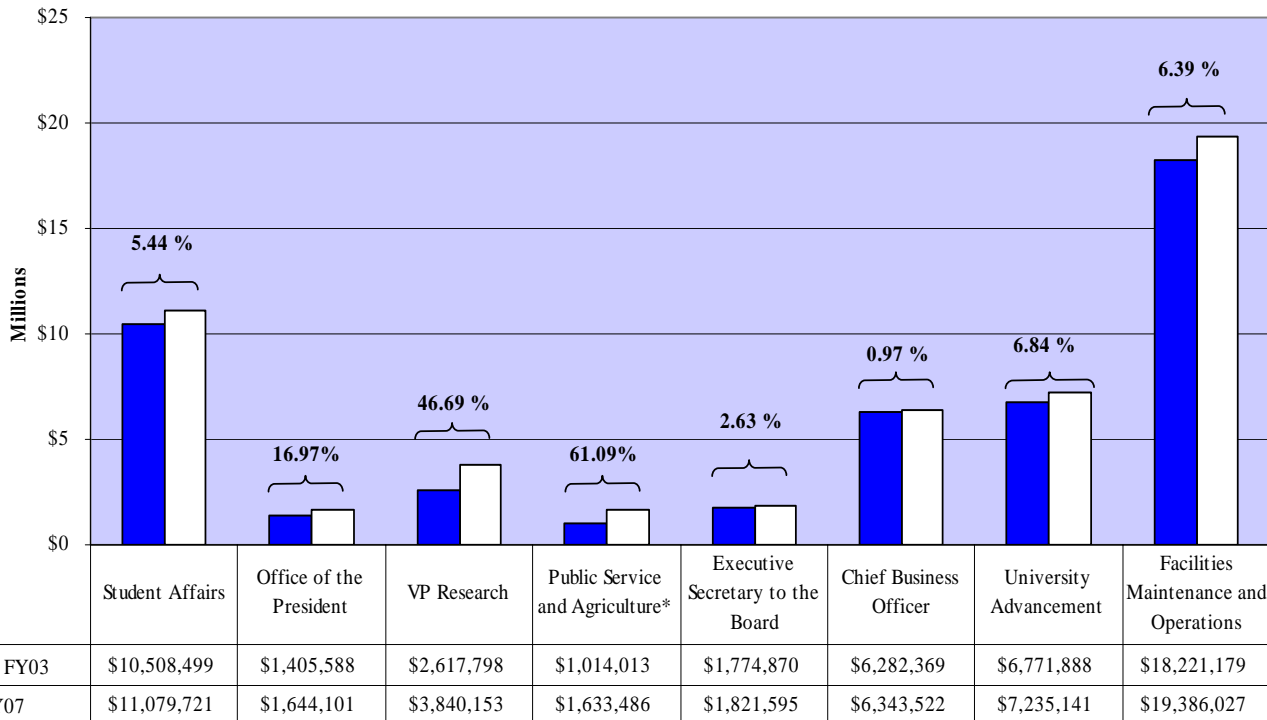


E&G Allocated Base Comparisons

3 Year E&G Base Comparison Non-Academic Support Areas



5 Year E&G Base Comparison Non-Academic Support Areas



Auxiliary Enterprises FY2006-07

	Beginning Fund Balance *	Revenue	Expenditures	Transfer In (Out)	Ending Fund Balance
Information Systems Development	\$265,265	\$5,927,986	(\$5,927,986)	\$0	\$265,265
Telecommunications	162,249	5,096,514	(5,096,514)	0	\$162,249
Parking Services	2,190,289	3,545,818	(2,547,285)	(998,533)	\$2,190,289
Student Health Center	1,437,208	5,138,395	(4,949,364)	(189,031)	\$1,437,208
Tiger 1 Card Office	136,590	878,250	(809,092)	(22,647)	\$183,101
University Housing	431,562	22,603,668	(13,511,552)	(9,092,116)	\$431,562
Vending-Operations	3,356,101	1,057,763	(271,704)	(714,500)	\$3,427,660
Bookstore	1,452,753	1,570,000	(100,633)	(1,504,000)	\$1,418,120
Food Services	1,260,368	13,577,937	(12,272,006)	(1,808,446)	\$757,853
Transportation Services	651,480	2,556,500	(2,887,207)	(16,000)	\$304,773
Vending-Committee	40,854	0	(125,000)	125,000	\$40,854
Student Post Office	41,651	276,936	(276,936)	0	\$41,651
Summer Camps & Conferences	100,148	634,875	(634,875)	0	\$100,148
Athletic Department	2,612,954	34,155,941	(41,758,579)	7,180,166	\$2,190,482
Total	\$14,139,472	\$97,020,583	(\$91,168,733)	(\$7,040,107)	\$12,951,215

* FY07 Budgeted Beginning Fund Balance



Academic Fee Schedule

Approved June, 2006

Undergraduate Students

	Resident	Non-Resident
<u>Full-Time (Twelve Hours or More)</u>		
University - General Operations	\$4,021.00	\$8,614.00
University - Info Technology Fee	\$50.00	\$50.00
University - Student Activity Fee	\$30.00	\$30.00
Tuition	\$331.00	\$815.00
Matriculation	\$5.00	\$5.00
Other Debt Retirement and Plant Fund Transfers	\$91.00	\$226.00
Total Academic Fees	\$4,528.00	\$9,740.00
Software License Fee	\$12.00	\$12.00
Fike Fee	\$35.00	\$35.00
Medical Fee	\$125.00	\$125.00
Total Full-Time Fees per Semester	\$4,700.00	\$9,912.00
Dollar Increase	\$257.00	\$657.00
<u>Part-Time (Less Than Twelve Hours) per credit hour</u>		
Academic Fees (\$5 Matriculation charged separately)		
Part-Time (incl's \$3 Activity, \$4 Info Tech fee)	\$386.00	\$816.00
Audit	\$193.00	\$408.00
Dollar Increase - Part-Time	\$22.00	\$56.00

Graduate Students (Non-Grad Ass t): No Increase for FY2006-07

<u>Full-Time (Twelve Hours or More)</u>		
University - General Operations	\$3,984.00	\$7,977.00
University - Info Technology Fee	\$50.00	\$50.00
University - Activity Fee	\$10.00	\$10.00
Tuition	\$331.00	\$815.00
Matriculation	\$5.00	\$5.00
Other Debt Retirement and Plant Fund Transfers	\$91.00	\$226.00
Total Academic Fees	\$4,471.00	\$9,083.00
Software License Fee	\$12.00	\$12.00
Fike Fee	\$35.00	\$35.00
Medical Fee	\$125.00	\$125.00
Total Full-Time Fees per Semester	\$4,643.00	\$9,255.00
Dollar Increase	\$0.00	\$0.00
<u>Part-Time (Less Than Twelve Hours) per credit hour</u>		
Academic Fees (\$5 Matriculation charged separately)		
Part-Time (includes \$4 Info Tech fee)	\$450.00	\$760.00
Audit	\$225.00	\$380.00
Dollar Increase - Part-Time	\$0.00	\$0.00



Academic Fee Schedule Approved June, 2006

Graduate Assistants - Reduction for FY 2006-07

	Resident	Non-Resident
University - General Operations	\$755.75	\$755.75
University - Activity Fee	\$10.00	\$10.00
Tuition	\$4.00	\$4.00
Matriculation	\$5.00	\$5.00
Other Debt Retirement and Plant Fund Transfers	\$3.25	\$3.25
Total Academic Fees	\$778.00	\$778.00
Software License Fee	\$12.00	\$12.00
Fike Fee	\$35.00	\$35.00
Medical Fee	\$125.00	\$125.00
Total Full-Time Fees per Semester	\$950.00	\$950.00
Dollar Increase	(\$129.00)	(\$129.00)

Grad Asst - Summer School (effective May 2007) incl \$45 Med/\$6 Sw	\$315.00	\$315.00
---	----------	----------

Variable Laboratory Fee based on specific Lab:

\$75-200/ Lab Seat \$75-200/ Lab Seat

Off Campus/ On-Line Rates including Telecampus	Resident	Non-Resident
---	-----------------	---------------------

MBA/MHA/MENGR	\$535.00/Hour	\$918.00/Hour
Other Graduate courses	\$450.00/Hour	\$760.00/Hour
Undergraduate courses	\$386.00/Hour	\$816.00/Hour
HEHD Graduate Degree Online Programs	\$495.00/Hour	\$495.00/Hour
HEHD Master Youth Development Online Programs	\$395.00/Hour	\$395.00/Hour

Other Program based fees:

Resident Non-Resident

Masters in Historic Preservation (Students entering Fall 2006)	\$11,000/semester	\$14,000/semester
Masters in Real Estate Development (Students entering Fall 2006)	\$9,250/semester	\$10,250/semester
Study Abroad Summer Fee	\$425.00/Hour	\$425.00/Hour
Business and Behavioral Sci. - Majors surcharge Jr/Sr level	\$650/semester	\$650/semester
Business and Behavioral Sci. - Non-Majors surcharge/Cr Hr 300/400	\$65/Hour	\$65/Hour
Masters Educ - Elementary/Secondary/Reading/Special/Admin & Supv	\$350.00/Hour	\$650.00/Hour
MS Nursing Education	\$350.00/Hour	\$650.00/Hour
Educ. Contract Courses - Professional Dev (+\$150/OS student)	\$4,400/Course	\$6,300/Course
Educ. Contract Courses - Masters Program Eligible (+\$150/OS student)	\$10,000/Course	\$12,000/Course
Educ. Contract Courses - Doctoral Program Eligible (+\$150/OS student)	\$12,000/Course	\$15,000/Course



Debt Retirement and Plant Fund Transfers

PER SEMESTER

	FY 2005-06	FY 2006-07
FULL-TIME RESIDENT STUDENTS:		
Tuition and Matriculation Fees:		
Tuition Fee	\$178.00	\$331.00
Matriculation Fee	5.00	5.00
(Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F and Capital Proj)		
Total Tuition and Matriculation	\$183.00	\$336.00
Other Debt Retirement and Plant Fund Transfers:		
Plant Maintenance, Repairs & Renovations	\$55.00	\$55.00
(Board of Trustees, July 1982)		
Plant Improvement Fee	36.00	36.00
(Act No. 1278 of 1970 as amended)		
Total Other Debt Retirement and Plant Fund Transfers	\$91.00	\$91.00
Total Full-Time Resident Students	\$274.00	\$427.00
FULL-TIME NON-RESIDENT STUDENTS:		
Tuition and Matriculation Fees:		
Tuition Fee	\$662.00	\$815.00
Matriculation Fee	5.00	5.00
(Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F and Capital Proj)		
Total Tuition and Matriculation	\$667.00	\$820.00
Other Debt Retirement and Plant Fund Transfers:		
Plant Maintenance, Repairs & Renovations	\$190.00	\$190.00
(Board of Trustees, July 1982)		
Plant Improvement Fee	36.00	36.00
(Act No. 1278 of 1970 as amended)		
Total Other Debt Retirement and Plant Fund Transfers	226.00	226.00
Total Full-Time Non-Resident Students	\$893.00	\$1,046.00



Debt Retirement and Plant Fund Transfer

PER SEMESTER

	FY 2005-06	FY 2006-07
PART-TIME RESIDENT/NON-RESIDENT STUDENTS:		
Matriculation Fee	\$5.00	\$5.00
Graduate Students:		
Matriculation Fee	\$5.00	\$5.00
PART-TIME RESIDENTS:	PER CREDIT HOUR	
Tuition Fee	\$10.00	\$18.00
(Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F and Capital Proj)		
Plant Improvement Fee	0.40	0.40
(Act No. 1278 of 1970 as amended)		
Plant Maintenance, Repairs & Renovations	5.00	5.00
(Board of Trustees, July 1982)		
Total Part-time Residents	\$15.40	\$23.40
PART-TIME NON-RESIDENTS:		
Tuition Fee	\$38.00	\$47.00
(Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F and Capital Proj)		
Plant Improvement Fee	0.40	0.40
(Act No. 1278 of 1970 as amended)		
Plant Maintenance, Repairs & Renovations	15.00	15.00
(Board of Trustees, July 1982)		
Total Part-time Non-Residents	\$53.40	\$62.40
Auditing - One Half of Above for Resident/Non-Resident		
GRADUATE ASSISTANTS AND STAFF:		
Tuition Fee	\$4.00	\$4.00
(Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F and Capital Proj)		
Plant Improvement Fee	0.25	0.25
(Act No. 1278 of 1970 as amended)		
Plant Maintenance, Repairs & Renovations	3.00	3.00
(Board of Trustees, July 1982)		
Total Graduate Assistants and Staff	\$7.25	\$7.25
SUMMER SCHOOL RESIDENTS:		
Plant Improvement Fee	\$2.25	\$2.25
(Act No. 1278 of 1970 as amended)		
SUMMER SCHOOL NON-RESIDENTS:		
Plant Improvement Fee	\$6.75	\$6.75
(Act No. 1278 of 1970 as amended)		
SUMMER SCHOOL GRAD ASSISTANTS AND STAFF		
Plant Improvement Fee	\$1.10	\$1.10
(Act No. 1278 of 1970 as amended)		



Debt Retirement and Plant Fund Transfers

ESTIMATED DEBT SERVICE REQUIREMENTS (See Note 1):

Athletic Facilities Revenue Bonds	\$2,863,290
Clemson University Revenue Bonds	7,061,681
Plant Improvement Bonds	856,485
State Institution Bonds	<u>5,498,120</u>
 <i>TOTAL ESTIMATED DEBT SERVICE REQUIREMENTS:</i>	 <u><u>\$16,279,576</u></u>

Note 1:

Accumulated funds, investment income and proceeds from current fees and bonds are estimated to cover the debt service obligations, applicable service charges and any debt service reserve requirements.

FUNDS FOR DEBT SERVICE AND PERMANENT IMPROVEMENTS (See Note 2):

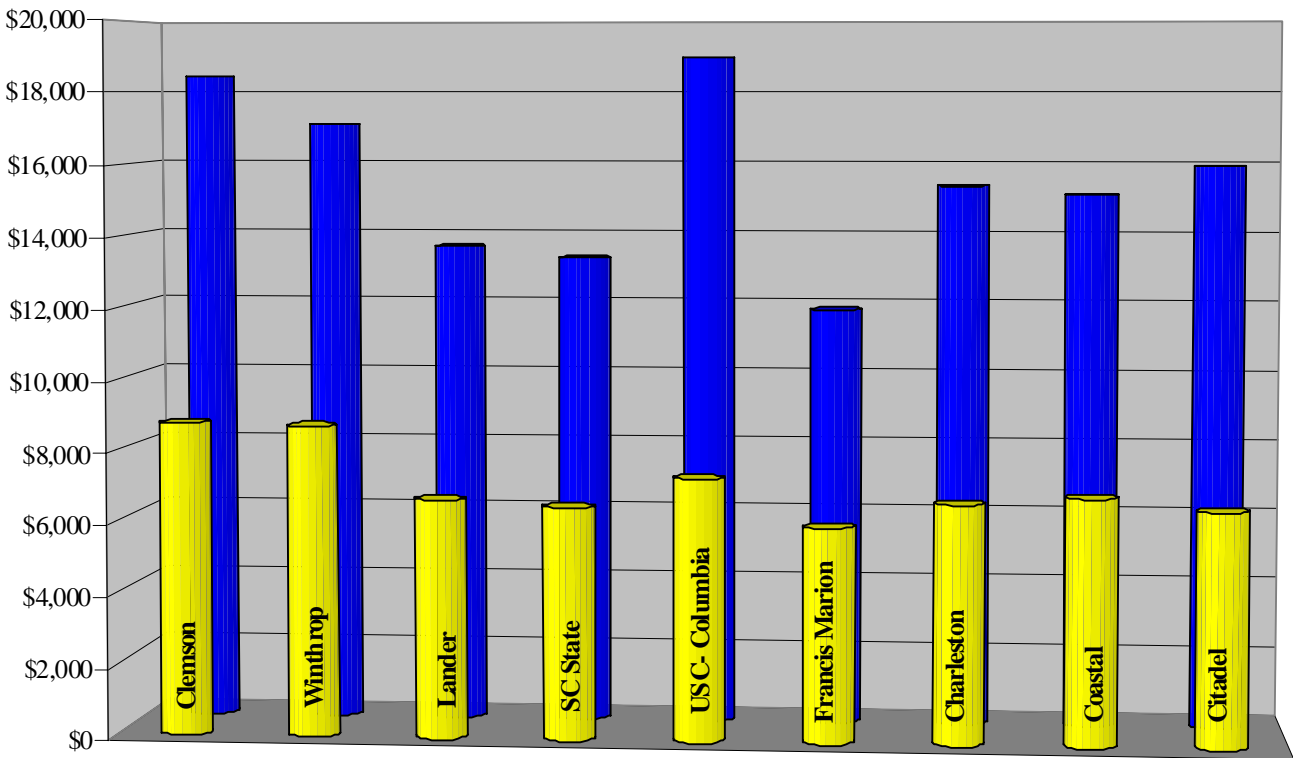
Auxiliary Facilities Revenues	\$9,924,971
Plant Improvement and MR&R Fees	3,575,172
Tuition and Matriculation Fees	<u>11,881,000</u>
 <i>TOTAL FOR DEBT SERVICE AND PERMANENT IMPROVEMENTS:</i>	 <u><u>\$25,381,143</u></u>

Note 2:

Estimated revenues are earmarked in accordance with applicable legislation for payment of bond debts, and where specifically authorized by law, for selected improvements to the extent that these revenues are not needed to meet debt service payments and reserve requirements.



Tuition and Fees Selected South Carolina Universities & Colleges Academic Year 2005-06



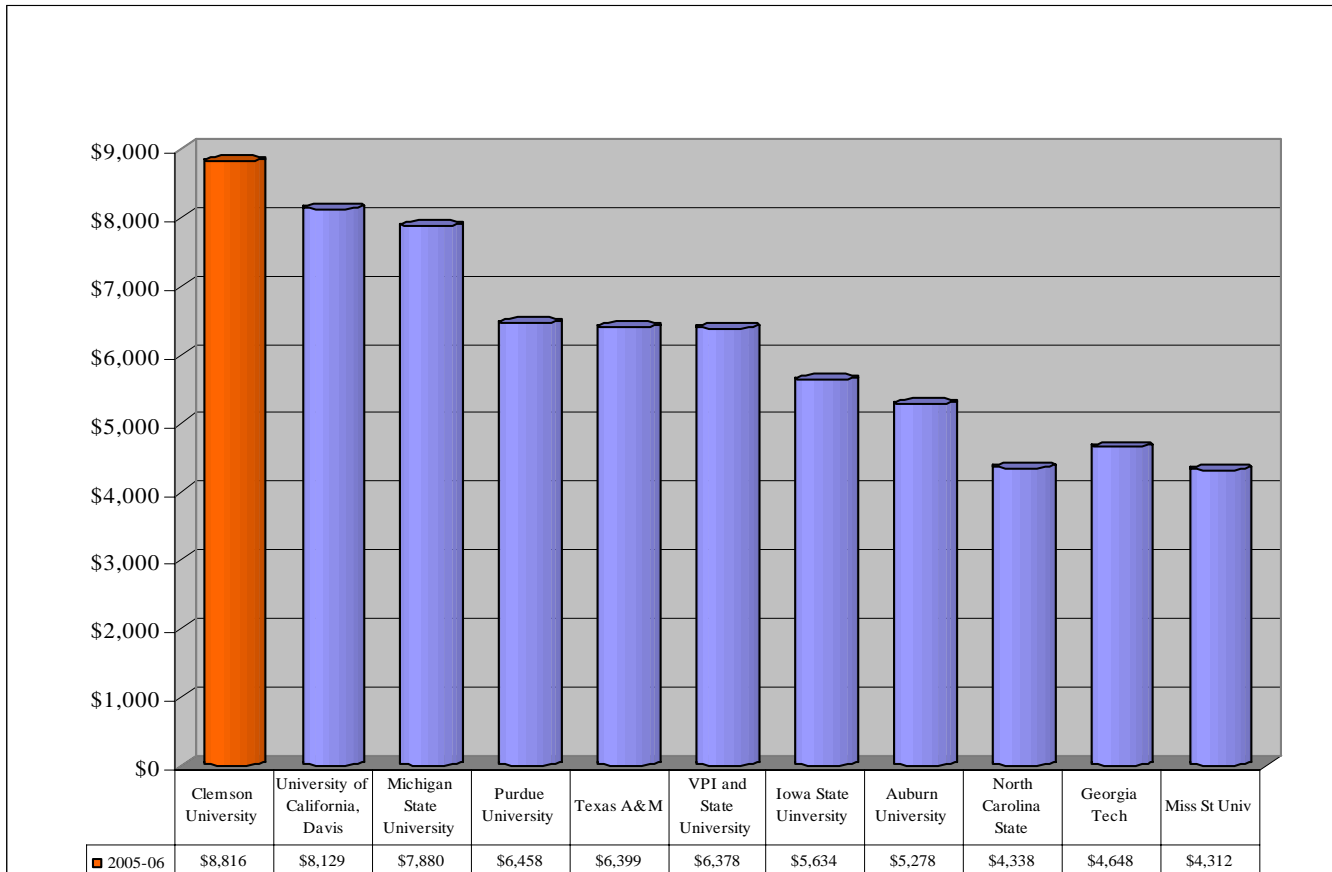
	Clemson	Winthrop	Lander	SC State	USC-Columbia	Francis Marion	Charleston	Coastal	The Citadel
■ Resident	\$8,816	\$8,756	\$6,668	\$6,480	\$7,314	\$5,984	\$6,668	\$6,860	\$6,522
■ Non-Resident	\$18,440	\$17,066	\$13,608	\$13,288	\$18,956	\$11,833	\$15,342	\$15,110	\$15,918



Tuition and Fees

Resident Undergraduate Peer Institutions Comparison

Institution	2001-02	2002-03	2003-04	2004-05	2005-06	4-Year Increase
Clemson University	\$5,090	\$5,834	\$6,934	\$7,840	\$8,816	73.20%
University of California, Davis	\$4,595	\$4,630	\$6,438	\$7,557	\$8,129	76.91%
Michigan State University	\$5,911	\$6,412	\$6,703	\$7,000	\$7,880	33.31%
Purdue University	\$4,164	\$5,580	\$5,860	\$6,092	\$6,458	55.09%
Texas A&M	\$3,722	\$4,748	\$5,051	\$5,955	\$6,399	71.92%
VPI and State University	\$3,664	\$3,936	\$5,095	\$5,838	\$6,378	74.07%
Iowa State University	\$3,442	\$4,110	\$5,028	\$5,426	\$5,634	63.68%
Auburn University	\$3,380	\$3,784	\$4,426	\$4,828	\$5,278	56.15%
North Carolina State	\$3,302	\$3,827	\$3,970	\$4,282	\$4,338	31.37%
Georgia Tech	\$3,454	\$3,616	\$4,076	\$4,278	\$4,648	34.57%
Miss St Univ	\$3,586	\$3,874	\$3,874	\$4,106	\$4,312	20.25%



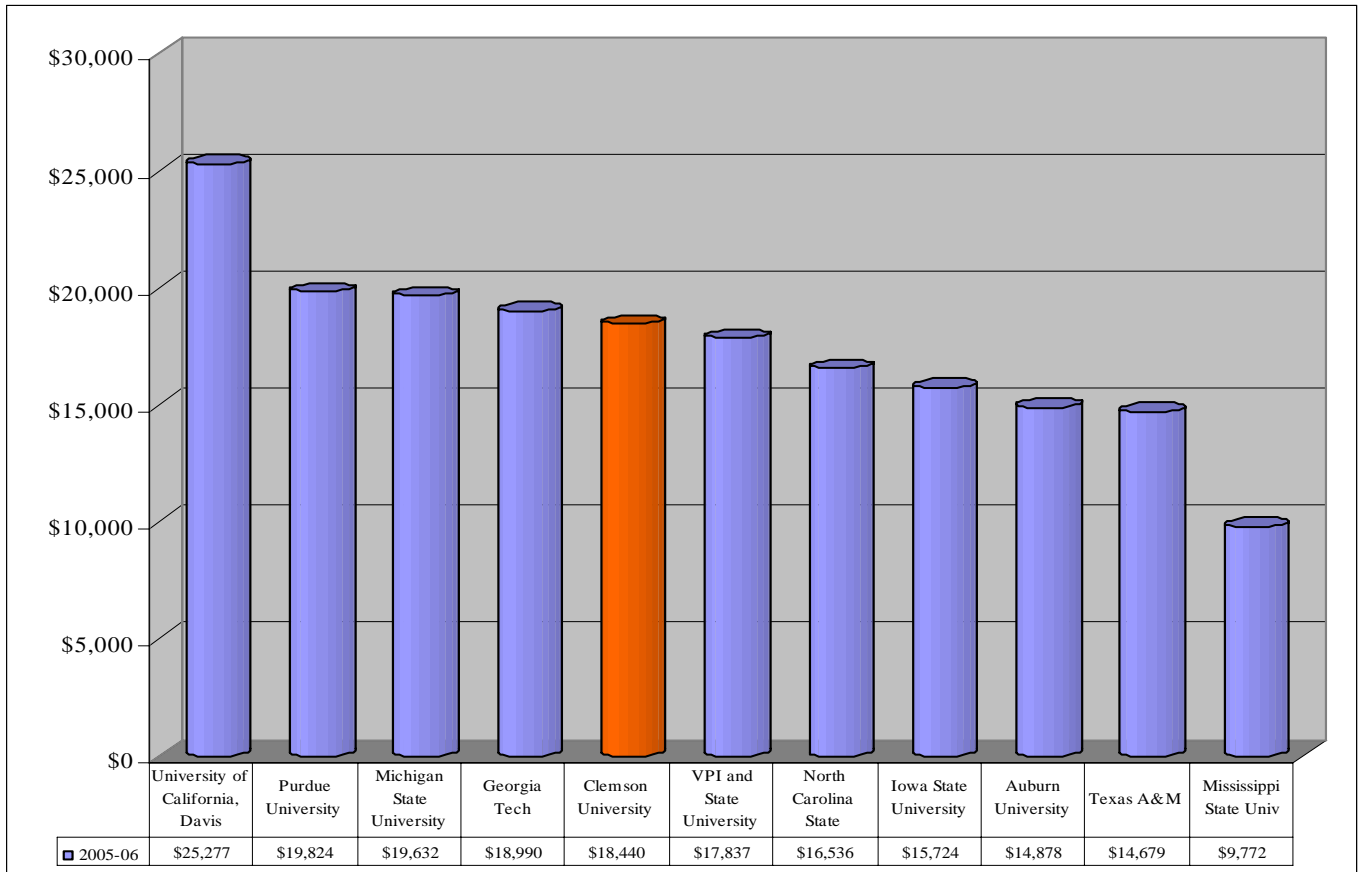
Note: Minimum admission requirements at Clemson assure that virtually all in-state freshmen will receive a state-funded scholarship. The average state scholarship for in-state freshmen in FY 2005-06 was \$5,296.



Tuition and Fees

Non-Resident Undergraduate Peer Institutions Comparison

Institution	2001-02	2002-03	2003-04	2004-05	2005-06	4-Year Increase
University of California, Davis	\$15,669	\$16,974	\$20,648	\$23,892	\$25,277	61.32%
Purdue University	\$13,872	\$16,260	\$17,640	\$18,700	\$19,824	42.91%
Michigan State University	\$14,214	\$15,423	\$16,948	\$17,845	\$19,632	38.12%
Georgia Tech	\$12,350	\$13,986	\$16,002	\$17,558	\$18,990	53.77%
Clemson University	\$11,284	\$12,932	\$14,532	\$16,404	\$18,440	63.42%
VPI and State University	\$12,488	\$13,552	\$15,029	\$16,581	\$17,837	42.83%
North Carolina State	\$13,294	\$15,111	\$15,818	\$16,180	\$16,536	24.39%
Iowa State University	\$10,776	\$12,802	\$14,370	\$15,128	\$15,724	45.92%
Auburn University	\$9,900	\$11,084	\$12,886	\$14,048	\$14,878	50.28%
Texas A&M	\$10,052	\$11,288	\$12,131	\$13,695	\$14,679	46.03%
Mississippi State Univ	\$8,125	\$8,780	\$8,780	\$9,306	\$9,772	20.27%



**Proposed Public Service Activities Budget
Changes in Revenues, Allocations, and Reallocations
FY 2006-07
as of July 1, 2006**

Mandated Revenue Losses and Costs

State Base Appropriation Increase		\$2,272,500
Cost of State Raise Plan	Salaries	(1,183,661)
	Fringes on Raise	(221,949)
Appropriation for State Raise Plan	Salary + Fringe	1,269,094
Net Unfunded Cost of State Pay Plan		(\$136,516)
Increase after External Mandates		<u><u>\$2,135,984</u></u>

Funding Strategies

New Hires in critical mission areas		\$2,135,984
	Subtotal PSA reallocations:	\$2,135,984

Public Service Surplus (Deficit)		<u><u>\$0</u></u>
---	--	-------------------

State Appropriations Detailed Operating Budget Changes Increase/(Decrease)

State Base Appropriation Increase		2,272,500
Estimated Appropriations for State Pay Plan		1,269,094
	Total State Operating Budget Changes:	<u><u>\$3,541,594</u></u>



Summary of Current Funds Expenditure Budgets by Account for FY 2006-07

	Initial Budget 2005-06	Proposed Budget 2006-07
UNRESTRICTED CURRENT OPERATING		
Basic Educational and General		
CLASSIFIED SALARIES	\$55,325,326	\$58,508,101
UNCLASSIFIED SALARIES	87,934,441	93,325,519
GRADUATE ASSISTANTS SALARIES	7,615,010	8,087,260
SALARIES & WAGES-OTHER	3,591,643	3,651,615
FRINGE BENEFITS	38,636,521	41,630,682
TRAVEL	2,690,657	2,817,738
SUPPLIES & OTHER EXPENSES	78,304,636	88,686,840
STUDENT FINANCIAL AID	4,884,230	5,694,181
EQUIPMENT	12,135,037	12,244,899
GRADUATE ASSISTANT DIFFERENTIAL	0	8,000
INTERNAL RECOVERIES	(19,370,272)	(20,086,964)
MANDATORY AND NONMANDATORY TRANSFERS	1,050,396	(2,209,604)
TOTAL	\$272,797,625	\$292,358,267
Agricultural Experiment Station		
CLASSIFIED SALARIES	\$5,051,747	\$5,452,194
UNCLASSIFIED SALARIES	6,988,442	7,997,885
GRADUATE ASSISTANTS SALARIES	15,000	0
SALARIES & WAGES-OTHER	503,896	476,592
FRINGE BENEFITS	3,486,523	3,984,071
TRAVEL	154,694	352,748
SUPPLIES & OTHER EXPENSES	2,997,092	2,883,489
EQUIPMENT	344,897	330,128
GRADUATE ASSISTANT DIFFERENTIAL	0	250,500
MANDATORY AND NONMANDATORY TRANSFERS	(191,126)	0
TOTAL	\$19,351,165	\$21,727,607
Cooperative Agricultural Extension Service		
CLASSIFIED SALARIES	\$4,956,835	\$5,561,660
UNCLASSIFIED SALARIES	13,168,157	13,628,863
GRADUATE ASSISTANTS SALARIES	47,133	34,633
SALARIES & WAGES-OTHER	2,143,295	2,240,141
FRINGE BENEFITS	5,479,345	5,957,844
TRAVEL	1,004,870	1,120,824
SUPPLIES & OTHER EXPENSES	7,672,346	7,822,471
EQUIPMENT	289,740	197,148
INTERNAL RECOVERIES	(710,146)	(142,401)
MANDATORY AND NONMANDATORY TRANSFERS	0	(17,539)
TOTAL	\$34,051,575	\$36,403,644



Summary of Current Funds Expenditure Budgets by Account for FY 2006-07

	Initial Budget 2005-06	Proposed Budget 2006-07
UNRESTRICTED CURRENT OPERATING		
Regulatory and Public Service		
CLASSIFIED SALARIES	\$1,725,202	\$1,708,087
UNCLASSIFIED SALARIES	388,145	467,819
GRADUATE ASSISTANTS SALARIES	0	0
SALARIES & WAGES-OTHER	20,000	4,122
FRINGE BENEFITS	634,004	635,970
TRAVEL	32,600	52,300
SUPPLIES & OTHER EXPENSES	1,383,922	1,303,283
EQUIPMENT	94,563	15,000
INTERNAL RECOVERIES	(350)	0
 TOTAL	 \$4,278,086	 \$4,186,581
 Livestock and Poultry Health		
CLASSIFIED SALARIES	\$1,154,329	\$1,245,821
UNCLASSIFIED SALARIES	565,147	746,239
SALARIES & WAGES-OTHER	128,665	168,185
FRINGE BENEFITS	515,842	618,851
TRAVEL	131,624	135,486
SUPPLIES & OTHER EXPENSES	398,690	454,779
EQUIPMENT	63,069	0
INTERNAL RECOVERIES	0	(242,724)
MANDATORY AND NONMANDATORY TRANSFERS	0	(32,889)
 TOTAL	 \$2,957,366	 \$3,093,748
 Bioengineering		
CLASSIFIED SALARIES	\$0	\$49,730
GRADUATE ASSISTANTS SALARIES	0	21,000
FRINGE BENEFITS	0	15,130
TRAVEL	5,000	6,000
SUPPLIES & OTHER EXPENSES	92,976	18,501
EQUIPMENT	5,000	0
 TOTAL	 \$102,976	 \$110,361



Summary of Current Funds Expenditure Budgets by Account for FY 2006-07

	Initial Budget 2005-06	Proposed Budget 2006-07
UNRESTRICTED CURRENT OPERATING FUNDS		
Energy Center		
CLASSIFIED SALARIES	\$37,580	\$32,204
UNCLASSIFIED SALARIES	0	34,771
FRINGE BENEFITS	12,026	19,557
TRAVEL	0	0
SUPPLIES & OTHER EXPENSES	31,239	0
TOTAL	\$80,845	\$86,532
TOTAL UNRESTRICTED CURRENT OPERATING FUNDS	\$333,619,638	\$357,966,740
UNRESTRICTED AUXILIARY ENTERPRISES		
CLASSIFIED SALARIES	\$11,819,848	\$12,378,291
UNCLASSIFIED SALARIES	10,112,393	10,786,047
GRADUATE ASSISTANTS SALARIES	226,645	255,744
SALARIES & WAGES-OTHER	2,267,822	2,385,395
FRINGE BENEFITS	7,163,945	7,684,733
TRAVEL	3,482,204	3,762,382
SUPPLIES & OTHER EXPENSES	42,871,966	47,558,403
STUDENT FINANCIAL AID	5,309,952	5,734,748
EQUIPMENT	653,039	1,077,224
GRADUATE ASSISTANT DIFFERENTIAL	0	7,128
INTERNAL RECOVERIES	(498,075)	(461,362)
MANDATORY AND NONMANDATORY TRANSFERS	10,412,925	7,040,107
TOTAL UNRESTRICTED AUXILIARIES	\$93,822,664	\$98,208,840



Summary of Current Funds Expenditure Budgets by Account for FY 2006-07

	Initial Budget 2005-06	Proposed Budget 2006-07
RESTRICTED CURRENT FUNDS		
Small Grants & Contracts		
CLASSIFIED SALARIES	\$3,423	\$15,330
UNCLASSIFIED SALARIES	87,420	\$93,730
GRADUATE ASSISTANTS SALARIES	158,561	\$22,505
SALARIES & WAGES-OTHER	135,721	\$40,581
FRINGE BENEFITS	45,153	\$31,287
TRAVEL	89,528	\$85,031
SUPPLIES & OTHER EXPENSES	246,682	\$163,794
EQUIPMENT	9,803	\$15,330
MANDATORY AND NONMANDATORY TRANSFERS	(62)	\$1,199
TOTAL SMALL GRANTS & CONTRACTS	\$776,229	\$468,787
 Sponsored Program Activities		
CLASSIFIED SALARIES	\$1,572,955	\$1,683,556
UNCLASSIFIED SALARIES	9,453,058	8,729,943
GRADUATE ASSISTANTS SALARIES	8,146,911	7,596,971
SALARIES & WAGES-OTHER	7,683,040	8,188,701
FRINGE BENEFITS	4,189,063	4,197,679
TRAVEL	2,150,147	2,195,047
SUPPLIES & OTHER EXPENSES	10,629,614	8,705,961
STUDENT FINANCIAL AID	513,080	318,498
EQUIPMENT	4,045,893	3,412,511
FACILITIES ADMIN COST RECOVERY	8,934,527	9,486,176
PARTICIPANT SUPPORT COST	1,334,259	1,570,484
SUBCONTRACT	8,316,535	7,379,453
DEDUCT	344	0
GRADUATE ASSISTANT DIFFERENTIAL	0	137,128
INTERNAL RECOVERIES	(1,439)	(2,372)
MANDATORY AND NONMANDATORY TRANSFERS	610,304	34,378
TOTAL SPONSORED PROGRAM ACTIVITIES	\$67,578,292	\$63,634,116
 Scholarships and Student Aid		
DEDUCT	\$0	\$6,000
TRAVEL	500	500
SUPPLIES & OTHER EXPENSES	43,547	69,915
STUDENT FINANCIAL AID	54,746,094	67,240,555
MANDATORY AND NONMANDATORY TRANSFERS	9,079,662	10,063,521
TOTAL SCHOLARSHIPS & STUDENT AID	\$63,869,803	\$77,380,491



Summary of Current Funds Expenditure Budgets by Account for FY 2006-07

	Initial Budget 2005-06	Proposed Budget 2006-07
RESTRICTED CURRENT FUNDS		
Restricted Funds - Other		
CLASSIFIED SALARIES	\$887,734	\$982,926
UNCLASSIFIED SALARIES	1,917,631	2,296,889
GRADUATE ASSISTANTS SALARIES	232,799	286,167
SALARIES & WAGES-OTHER	679,505	661,851
FRINGE BENEFITS	729,725	939,180
TRAVEL	411,235	381,760
SUPPLIES & OTHER EXPENSES	2,323,065	1,979,148
STUDENT FINANCIAL AID	7,482	15,922
EQUIPMENT	224,379	275,225
MANDATORY AND NONMANDATORY TRANSFERS	23,000	20,000
TOTAL OTHER	\$7,436,555	\$7,839,068
<i>TOTAL RESTRICTED FUNDS</i>	\$139,660,879	\$149,322,462
TOTAL ALL CURRENT FUNDS	\$567,103,181	\$605,498,042



Summary of Current Funds Expenditure Budgets by Account for FY 2006-07

	Initial Budget 2005-06	Proposed Budget 2006-07
SUMMARY - CURRENT FUNDS		
CLASSIFIED SALARIES	\$82,534,980	\$87,617,899
UNCLASSIFIED SALARIES	130,614,834	138,107,705
GRADUATE ASSISTANTS SALARIES	16,442,059	16,304,280
SALARIES & WAGES-OTHER	17,153,587	17,817,184
FRINGE BENEFITS	60,892,147	65,714,985
TRAVEL	10,153,059	10,909,816
SUPPLIES & OTHER EXPENSES	146,995,775	159,646,584
STUDENT FINANCIAL AID	65,460,838	79,003,904
EQUIPMENT	17,865,420	17,567,465
DEDUCT	344	6,000
FACILITIES ADMIN COST RECOVERY	8,934,527	9,486,176
PARTICIPANT SUPPORT COST	1,334,259	1,570,484
SUBCONTRACTS	8,316,535	7,379,453
GRAD ASSISTANT DIFFERENTIAL	0	402,756
INTERNAL RECOVERIES	(20,580,282)	(20,935,823)
MANDATORY AND NONMANDATORY TRANSFERS	20,985,099	14,899,173
<i>TOTAL RESTRICTED FUNDS</i>	\$567,103,181	\$605,498,042



Summary of Current Funds Expenditure Budgets by Program for FY 2006-07

	Initial Budget 2005-06	Proposed Budget 2006-07
UNRESTRICTED CURRENT OPERATING FUNDS		
Basic Educational and General		
INSTRUCTION	\$125,658,247	\$133,735,367
RESEARCH	22,983,941	27,339,623
EXTENSION & PUBLIC SERVICE	2,541,795	2,873,706
ACADEMIC SUPPORT	35,095,868	38,951,024
STUDENT SERVICES	13,096,275	14,877,544
INSTITUTIONAL SUPPORT	37,834,316	40,560,654
OPERATION AND MAINTENANCE OF PLANT	25,587,396	27,168,893
SCHOLARSHIPS AND FELLOWSHIPS	7,410,794	9,061,060
MANDATORY AND NONMANDATORY TRANSFERS	2,588,993	(2,209,604)
TOTAL	\$272,797,625	\$292,358,267
 Agricultural Experiment Station		
RESEARCH	\$18,966,899	\$21,217,514
EXTENSION & PUBLIC SERVICE	164,281	70,873
ACADEMIC SUPPORT	411,111	439,220
MANDATORY AND NONMANDATORY TRANSFERS	(191,126)	0
TOTAL	\$19,351,165	\$21,727,607
 Cooperative Agricultural Extension Service		
RESEARCH	\$66,331	\$96,327
EXTENSION & PUBLIC SERVICE	33,817,670	35,824,608
ACADEMIC SUPPORT	167,574	190,205
INSTRUCTION	0	310,043
MANDATORY AND NONMANDATORY TRANSFERS	0	(17,539)
TOTAL	\$34,051,575	\$36,403,644
 Regulatory and Public Service		
RESEARCH	\$0	\$0
EXTENSION & PUBLIC SERVICE	4,270,972	4,174,005
ACADEMIC SUPPORT	7,114	12,576
TOTAL	\$4,278,086	\$4,186,581



Summary of Current Funds Expenditure Budgets by Program for FY 2006-07

	Initial Budget 2005-06	Proposed Budget 2006-07
UNRESTRICTED CURRENT OPERATING FUNDS		
Livestock and Poultry Health		
RESEARCH	\$0	\$0
EXTENSION & PUBLIC SERVICE	2,927,312	3,120,964
ACADEMIC SUPPORT	30,054	5,673
MANDATORY AND NONMANDATORY TRANSFERS	0	(32,889)
TOTAL	\$2,957,366	\$3,093,748
Bioengineering		
RESEARCH	\$102,976	\$110,361
TOTAL	\$102,976	\$110,361
Energy Center		
RESEARCH	\$80,845	\$86,532
TOTAL	\$80,845	\$86,532
TOTAL UNRESTRICTED CURRENT OPERATING FUNDS	\$333,619,638	\$357,966,740
UNRESTRICTED AUXILIARY ENTERPRISES		
AUXILIARY	\$72,672,671	\$79,193,438
INSTRUCTION	1,197,592	1,291,183
STUDENT SERVICES	4,589,218	4,949,364
SCHOLARSHIPS	5,309,952	5,734,748
MANDATORY AND NONMANDATORY TRANSFERES	10,053,231	7,040,107
	\$93,822,664	\$98,208,840
RESTRICTED FUNDS		
Restricted Funds - Small Grants & Contracts		
INSTRUCTION	\$10,463	\$6,497
RESEARCH	714,033	444,009
EXTENSION & PUBLIC SERVICE	51,794	17,082
MANDATORY AND NONMANDATORY TRANSFERS	(61)	1,199
TOTAL SMALL GRANTS & CONTRACTS	\$776,229	\$468,787



Summary of Current Funds Expenditure Budgets by Program for FY 2006-07

	Initial Budget 2005-06	Proposed Budget 2006-07
RESTRICTED FUNDS (cont'd)		
Restricted Funds - Sponsored Program		
INSTRUCTION	\$2,682,550	\$1,974,459
RESEARCH	53,839,779	50,294,177
EXTENSION & PUBLIC SERVICE	10,466,172	11,176,876
MANDATORY AND NONMANDATORY TRANSFERS	589,791	188,604
 TOTAL SPONSORED PROGRAM ACTIVITIES	 \$67,578,292	 \$63,634,116
 Restricted Funds - Scholarships & Student Aid		
SCHOLARSHIPS AND FELLOWSHIPS	\$54,790,141	\$67,310,970
MANDATORY AND NONMANDATORY TRANSFERS	9,079,662	10,069,521
 TOTAL SCHOLARSHIPS & STUDENT AID	 \$63,869,803	 \$77,380,491
 Restricted Funds - Other		
INSTRUCTION	\$1,353,720	\$1,453,287
RESEARCH	3,186,678	3,788,686
EXTENSION & PUBLIC SERVICE	1,259,391	783,139
ACADEMIC SUPPORT	1,121,423	1,261,403
STUDENT SERVICES	282,968	353,042
INSTITUTIONAL SUPPORT	194,772	150,884
OPERATION AND MAINTENANCE OF PLANT	8,950	11,819
SCHOLARSHIPS AND FELLOWSHIPS	426	5,034
AUXILIARY	5,227	1,775
MANDATORY AND NONMANDATORY TRANSFERS	23,000	30,000
 TOTAL OTHER	 \$7,436,555	 \$7,839,069
 TOTAL RESTRICTED FUNDS	 \$139,660,879	 \$149,322,462
 TOTAL ALL CURRENT FUNDS	 \$567,103,181	 \$605,498,042



Summary of Current Funds Expenditure Budgets by Program for FY 2006-07

	Initial Budget 2005-06	Proposed Budget 2006-07
SUMMARY - CURRENT FUNDS		
INSTRUCTION	\$130,902,573	\$138,770,836
RESEARCH	99,941,482	103,377,229
EXTENSION & PUBLIC SERVICE	55,499,386	58,041,253
ACADEMIC SUPPORT	36,833,144	40,860,101
STUDENT SERVICES	17,968,461	20,179,950
INSTITUTIONAL SUPPORT	38,029,088	40,711,538
OPERATION AND MAINTENANCE OF PLANT	25,596,346	27,180,712
SCHOLARSHIPS AND FELLOWSHIPS	67,511,313	82,111,812
AUXILIARY	72,677,898	79,195,213
MANDATORY AND NONMANDATORY TRANSFERS	22,143,490	15,069,399
<i>TOTAL ALL CURRENT FUNDS</i>	\$567,103,181	\$605,498,042



Foundation Budget FY06 vs. FY07

	Initial Budget 2005-06	Proposed Budget 2006-07
MONEY IN SUPPORT OF CLEMSON UNIVERSITY	\$870,819	\$1,170,819
<p>Funds for a wide range of programs such as scholarships for outstanding students, recruiting scholarships programs, graduate fellowships, professorships, and other academic and university initiatives.</p>		
 CLEMSON UNIVERSITY PROGRAMS & OPERATIONS		
<p>(Disbursed through Foundation)</p>		
Administrative and Academic Discretionary Accounts	\$211,000	\$229,500
President's Box	37,500	37,500
Student Government	2,500	2,500
Board of Trustees - Official Functions	40,000	41,000
Board of Trustees - Graduation Activities	1,000	13,000
Board of Trustees - Reception Events	0	12,000
Faculty/Staff Awards Banquet	0	6,000
Faculty/Staff Receptions	7,000	9,000
Faculty/Staff Orientation	3,500	3,500
Classified Staff Senate	250	250
Executive Searches	20,000	20,000
Presidential Advisory Board	15,000	15,000
Board of Visitors	12,000	12,000
Subtotal	<hr/> \$349,750	<hr/> \$401,250
 UNIVERSITY MARKETING		
National Marketing	15,000	30,000
Media Relations	20,000	20,000
Subtotal	<hr/> \$35,000	<hr/> \$50,000
 UNIVERSITY PROGRAMS	<hr/> \$1,255,569	<hr/> \$1,622,069



Foundation Budget FY06 vs. FY07

	Initial Budget 2005-06	Proposed Budget 2006-07
ALUMNI ASSOCIATION PROGRAMS & OPERATIONS		
Alumni Association Administration	\$95,751	\$95,751
Annual Fund	148,700	148,700
Clemson World Magazine	92,000	92,000
Teaching Research & Public Service Awards	9,000	9,000
	<hr/>	<hr/>
	\$345,451	\$345,451
DEVELOPMENT PROGRAMS & OPERATIONS		
Office of Development Administration	\$123,362	\$123,362
Development Staffing	259,000	659,000
Development Marketing and Publications	49,000	49,000
Development Programs and Events; Donor Relations	116,500	116,500
	<hr/>	<hr/>
	\$547,862	\$947,862
FOUNDATION ADMINISTRATION / GIFT MANAGEMENT		
Administration	\$140,000	\$140,000
Automobiles	65,716	55,000
Maintenance/Utilities for Foundation Headquarters	55,200	55,200
Foundation Events	20,000	30,000
Repayment of Debt on Foundation Building	25,000	25,000
Donor Database	70,000	70,000
Investment Consultant	52,500	52,500
Special Projects	190,637	200,000
	<hr/>	<hr/>
	\$619,053	\$627,700
COMPENSATION	\$266,848	\$166,519
LEGISLATIVE ACTIVITIES		
State Legislative Activities	\$59,500	\$59,500
Federal Legislative Activities	28,150	28,150
	<hr/>	<hr/>
	\$87,650	\$87,650
FOUNDATION ACTIVITIES	<hr/>	<hr/>
	\$1,866,864	\$2,175,182
	<hr/>	<hr/>
	\$3,122,433	\$3,797,251



Academic Support - Support services for the University's primary mission -- instruction, research and public services; includes libraries, computing support and academic administration.

Account – Detail classification of expenditure type.

Auxiliary Enterprises - Revenues and costs of self-supporting enterprises that furnish services to students, faculty and staff.

Clemson University Foundation (CUF) – A related organization chartered to support the University's private fund-raising efforts.

Current Funds – Resources of the institution expended for primary and supporting missions of the institution used for general operating purposes and expended in the near term.

Debt Service - Principal and interest payments on bonds.

Educational and General (E&G) - Unrestricted current funds used for the educational mission of the University and general operations.

Extension and Public Service - Costs associated with non-instructional services beneficial to individuals and groups external to the institution.

Federal Appropriations - Appropriations received from the Federal Government used primarily by Agricultural Experiment Stations and Cooperative Extension.

Graduate Assistant Differential (GAD) – An allocated number of units of graduate assistantships determined and granted by the Graduate School to the associated degree-granting colleges. The value of a GAD is determined by

subtracting the graduate assistant fee from the full-time in-state tuition and fee rate excluding the Technology Fee.

Institutional Support - Costs of financial operations, executive management, personnel services and security.

Instruction - Credit and non-credit courses for academic, occupational and vocational instruction for all semesters, and continuing education.

Internal Recoveries – Charges for services performed between University departments.

Mandatory Transfers - Transfers required by a legal covenant for the payment of principal and interest on Bonded Debt and loan fund matching.

Non-Mandatory Transfers - Voluntary transfers not required by a legal covenant between fund groups.

Operation and Maintenance of Plant - Buildings and grounds maintenance, utilities and general services.

Program – Major classification of functions within the University regardless of organizational placement.

Public Service Activities (PSA) – One of two state agencies comprising Clemson University including Cooperative Extension Service, Agricultural Research, and Regulatory Services.

Related Organizations – Separately chartered legal entities whose activities primarily provide financial assistance and other support to the University and its educational programs.



Glossary of Terms

Research - Costs associated with activities specifically organized to produce research outcomes.

Restricted Funds - Funds primarily from gifts, grants and contracts that are designated for restricted uses, predominantly research and student scholarship aid; also includes some University generated funds restricted to specific areas.

Scholarships and Fellowships - Expenditures for scholarships and fellowships in the form of outright grants to students selected by the institution and financed in the form of current funds, restricted and unrestricted.

State Appropriations - Legislative appropriations from the State of South Carolina general revenues for current operations of the University.

Student Fees - Revenues collected from students for registration in regular courses.

Student Services - Includes admission, registrar, student-aid administration and counseling.

University Generated Revenue - Revenue from sales and services and other miscellaneous items.

Unrestricted Funds - Current funds derived from state appropriations, student fees, institutional revenue and auxiliary operations.

