

Table of Contents

	Page
Executive Summary	2
Clemson University FY 2007-08 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 Expenditures 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



Executive Summary

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 again this year compared to flat or reduced funding for several years prior to fiscal 2006-07. The state has funded many of Clemson priorities this year, with operational appropriations of \$4.8 million for the Academic Road Map and \$1.5 million for the Campbell Graduate Education Center at CU-ICAR. In addition, the state provided earmarked recurring appropriations of \$900,000 for COMSET and \$1.3 million for Call Me Mister. Non-recurring appropriations were received for \$1.5 million for Clemson's portion of the SC Light Rail and \$105,000 for deferred maintenance. Additional recurring funding projected at nearly \$3.3 million was provided to partially fund the state mandated pay plan averaging three percent. In comparison to the budget cuts and lack of new funding in fiscal 2002 through 2006, 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 5% below its peak level of \$115 million in July 2001.

Student fees remain the largest single source (57%) of E&G revenue. The fiscal 2007-08 undergraduate fee increase is pending approval at this writing at the June 29 2007, special Board of Trustees teleconference at 5% for residents and 10% for non-residents. The university plan called for new E&G resources of \$26.1 million for fiscal 2007-08. Of this amount, \$4.4 million was provided from alternate revenue sources and internal reallocations. This, combined with the increased state support of \$6.3 million for components of the plan, reduced the amount required from the general fee increase to \$11.6 million. This funding scenario is the basis for the fiscal 2007-08 student fee increase recommendation.

Public Service and Agriculture

The Public Service Activities (PSA) budget in-

cludes 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 significantly for fiscal 2007-08. Operational priorities funded include recurring funds of \$2.5 million for Agricultural Production and Animal Health, \$1.2 million for Biotechnology and Genetics/Nutrition, and \$2 million in Advanced Plant Technology. Significant non-recurring funding supporting PSA includes \$3.6 million in capital funding and \$200,000 for Edisto REC. The PSA portion of the state pay plan is supported by an additional \$1.3 million in recurring state funding.

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 slightly over prior year levels by 2.3%. The University Auxiliary budgets reflect only a marginal 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 remain at near stable levels compared to the initial budget for fiscal 2006-07. These budgets are annual estimates based on expenditure trends and the initial budgets for fiscal 2007-08 are projections of these trends. 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 is the state funded merit programs (LIFE/Palmetto Fellows). These scholarships flow through the university budget as restricted funds, but directly support the student fee revenue budgets within E&G. The proposed budget for FY 2007-08 for all scholarships is \$66.3 million compared to \$77.4 million for FY 2006-07. The initial budget for fiscal 2006-07 was based on projections that proved to be slightly higher than our experienced level of scholarship activity. The majority of these scholarships are awarded to the individual student and are not under University control or direction and therefore may be somewhat less predictable than other components of the budget. The scholarship budget demonstrates the substantial dependence our resident students have on state scholarships, as well as a significant level of recruiting scholarships aimed at attaining the best and brightest students from both within and outside the state.

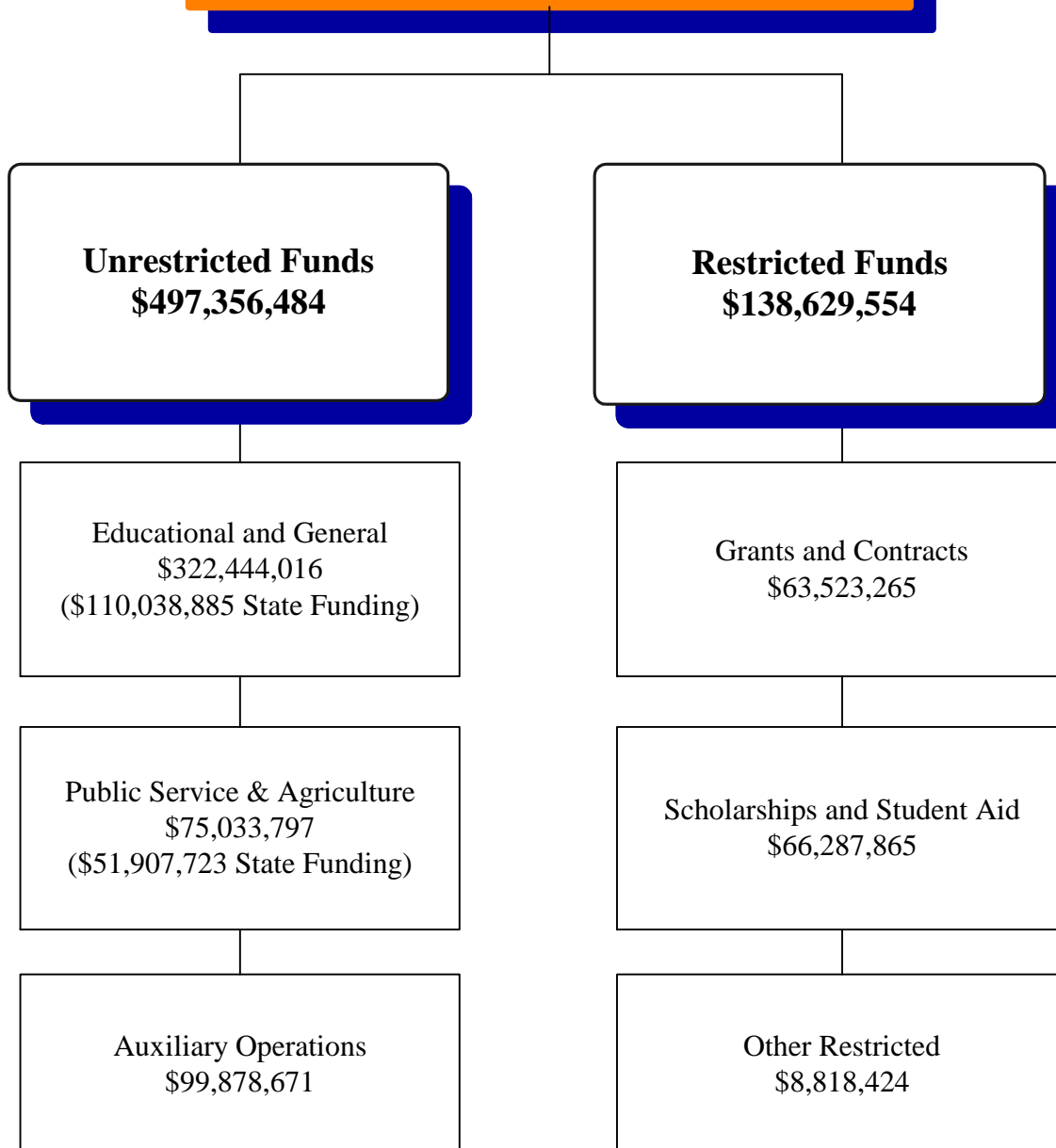
Other Restricted Funds

Available projected income from endowments and donations has increased for FY 2007-08 after we experienced several years of declining or flat resources. Spending guidelines are normally based on three year average return rates and have been adjusted accordingly resulting in higher projected restricted expenditures for FY 2007-08. The effect of new gifts coming online through the three year average also spurs this increase. As the economy and markets continue to improve and gifts to the university increase, future spending may return to higher levels.



**Current Funds Expense Budget
FY2007-08**

Total Current Funds
\$635,986,038

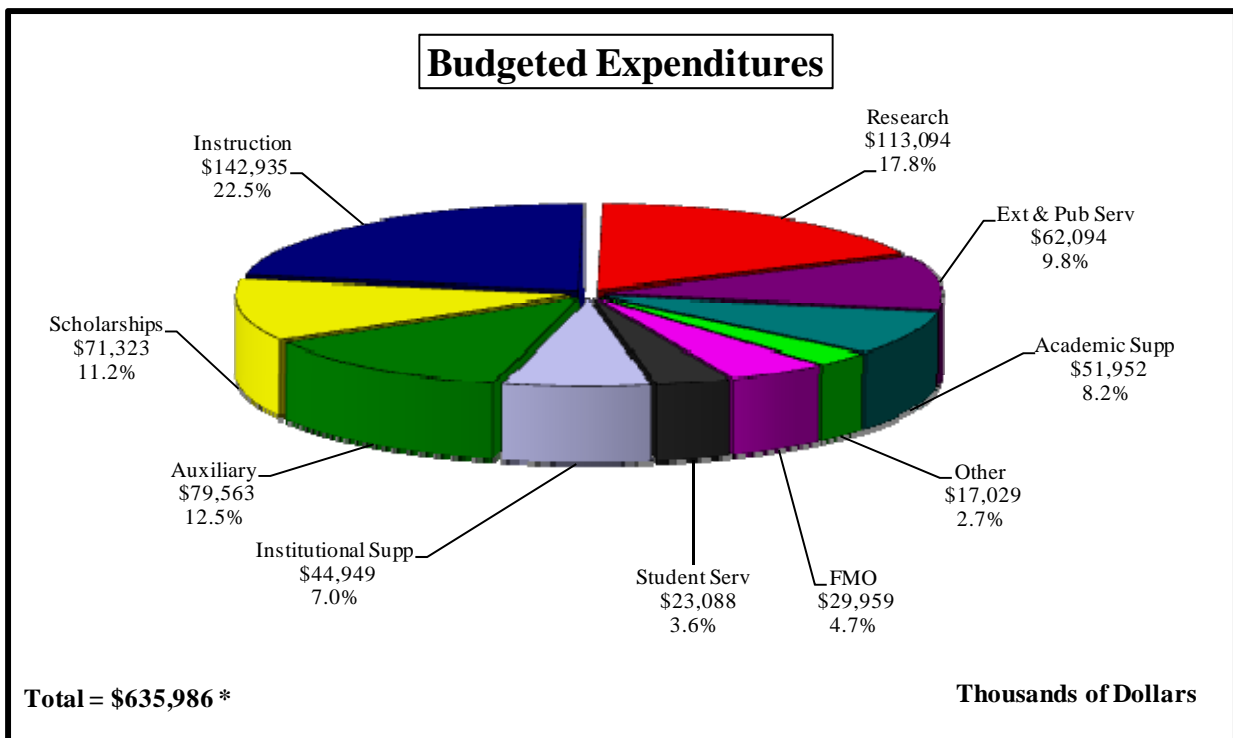
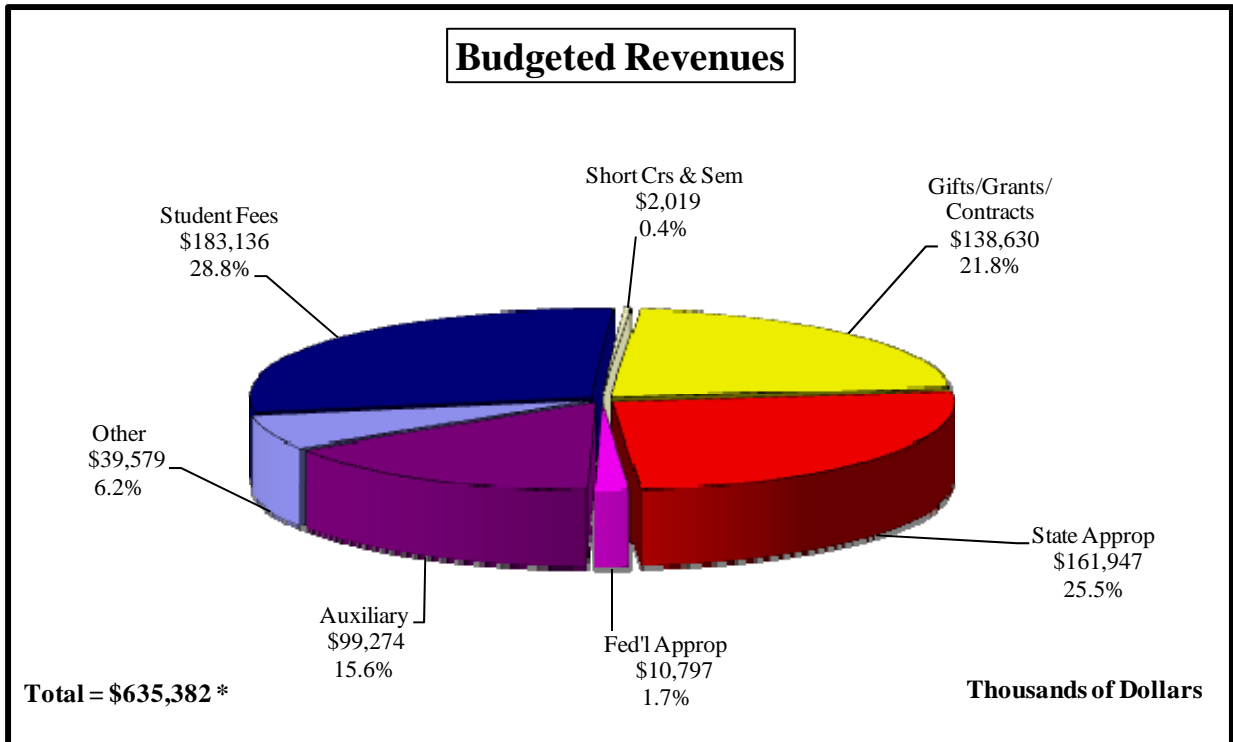


Delegation of Authority To the Administration

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 2007-08



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



Current Funds Revenue Budget by Revenue Source

	Initial Budget FY2006-07	Proposed Budget FY2007-08
CURRENT FUNDS		
State Appropriations		
Educational and General Operations	\$101,338,963	\$110,038,885
Public Service Activities Operations	44,573,587	51,907,723
Total State Appropriations	\$145,912,550	\$161,946,608
 Federal Appropriations		
Public Service Activities		
Agricultural Research	\$3,751,167	\$3,751,163
Cooperative Extension	7,061,292	7,045,468
Total Federal Appropriations	\$10,812,459	\$10,796,631
 University Generated Revenue		
Educational and General	\$191,019,304	\$212,405,131
Public Service Activities		
Agricultural Research	0	1,100,000
Cooperative Extension	7,772,563	8,452,154
Regulatory and Public Service	2,449,864	2,674,220
Livestock and Poultry Health	0	103,069
Total Public Service Activities	\$10,222,427	\$12,329,443
Total University Generated Revenue	\$201,241,731	\$224,734,574
Auxiliary Enterprises	\$97,020,583	\$99,274,578
 Restricted Funds		
Small Grants and Contracts	\$468,787	\$406,108
Sponsored Programs Activities	63,634,116	63,117,157
Scholarships and Student Aid	77,380,491	66,287,865
Other	7,839,068	8,818,424
Total Restricted Funds	\$149,322,462	\$138,629,554
TOTAL CURRENT FUNDS	\$604,309,785	\$635,381,945



Estimated Current Operating Revenue by Function FY 2007-08

		Total
CURRENT FUNDS		
UNRESTRICTED CURRENT FUNDS		
<i>Basic Educational and General</i>		
State Appropriations	\$110,038,885	
Student Fees	183,136,457	
Short Courses and Seminars	2,019,079	
Indirect Cost Recovery	12,382,000	
Other University - Generated	7,245,482	
Computer Operations - Reimbursements	7,622,113	
<i>Total Basic Educational and General</i>		\$322,444,016
 <i>Public Service Activities</i>		
Agricultural Experiment Station		
State Appropriation	\$23,068,413	
Federal Appropriation	3,751,163	
Institutional Revenue	1,100,000	
<i>Total Agricultural Experiment Station</i>		\$27,919,576
 Cooperative Ag Extension Service		
State Appropriation	\$23,364,853	
Federal Appropriation	7,045,468	
Institutional Revenue	8,452,154	
<i>Total Cooperative Ag Extension Service</i>		\$38,862,475
 Regulatory and Public Service		
State Appropriation	\$1,813,944	
Institutional Revenue	2,674,220	
<i>Total Regulatory and Public Service</i>		\$4,488,164
 Livestock and Poultry Health		
State Appropriation	\$3,456,479	
Institutional Revenue	\$103,069	
<i>Total Livestock and Poultry Health</i>		\$3,559,548
 Bioengineering Alliance		
State Appropriation	\$111,719	
<i>Total Bioengineering Alliance</i>		\$111,719



		Total
State Energy Program		
State Appropriation	\$92,315	
<i>Total State Energy Program</i>	<u> </u>	\$92,315
 <i>Total Public Service Activities</i>		 <u>\$75,033,797</u>
 Auxiliary Enterprises		
Institutional Revenue		<u>\$99,274,578</u>
 <i>Total Unrestricted Current Funds</i>		 <u>\$496,752,391</u>
 RESTRICTED CURRENT FUNDS		
Small Grants and Contracts		\$406,108
Sponsored Programs Activities		63,117,157
Scholarships and Student Aid		66,287,865
Other		<u>8,818,424</u>
 <i>Total Restricted Current Funds</i>		 \$138,629,554
 TOTAL ALL CURRENT FUNDS		 <u><u>\$635,381,945</u></u>

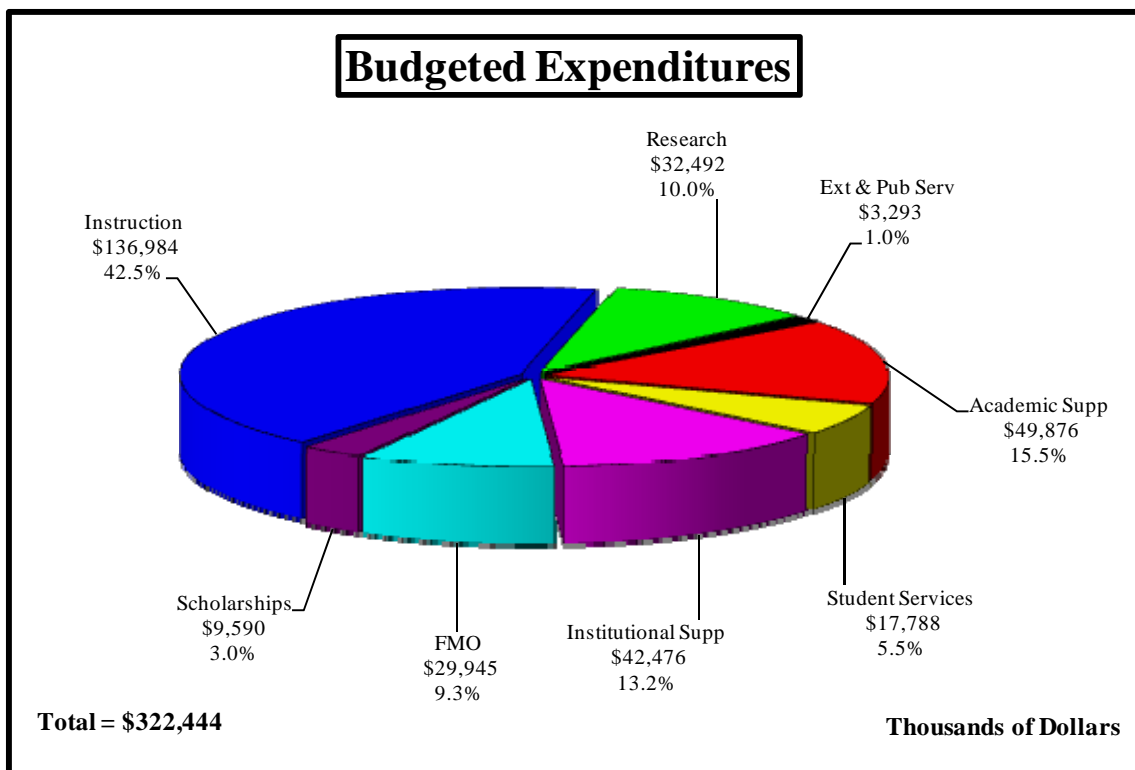
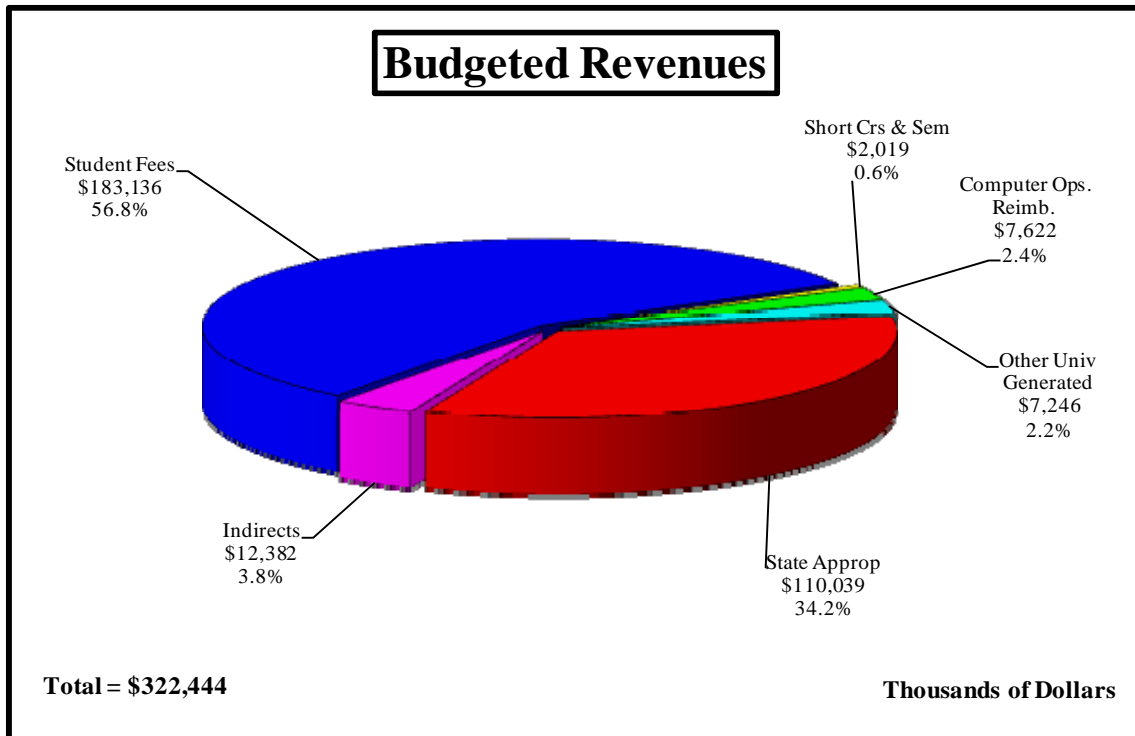


Current Funds Expenditure Budget

	Initial Budget FY2006-07	Proposed Budget FY2007-08
Unrestricted Current Operating Funds		
Basic Educational and General	\$292,358,267	\$322,444,016
Agricultural Experiment Station	21,727,607	27,919,577
Cooperative Agricultural Extension Service	36,403,644	38,862,474
Regulatory and Public Service	4,186,581	4,488,164
Livestock and Poultry Health	3,093,748	3,559,548
Bioengineering Alliance	110,361	111,719
State Energy Center	86,532	92,315
Total Unrestricted Current Funds	<u>\$357,966,740</u>	<u>\$397,477,813</u>
Unrestricted Auxiliary Enterprises	<u>\$98,208,840</u>	<u>\$99,878,671</u>
Restricted Current Funds		
Small Grants and Contracts	468,787	\$406,108
Sponsored Program Activities	63,634,116	63,117,157
Scholarships and Student Aid	77,380,491	66,287,865
Other	7,839,068	8,818,424
Total Restricted Current Funds	<u>\$149,322,462</u>	<u>\$138,629,554</u>
TOTAL CURRENT FUNDS	<u><u>\$605,498,042</u></u>	<u><u>\$635,986,038</u></u>



Educational and General Funds



Source and Application of Funds

Mandated/External Costs

Non-Discretionary Central Costs (Fringe/Utilities increases)		\$3,026,000
Cost of State Raise Plan	Raise Cost -Salaries	\$4,416,000
	Fringes on Raise	1,199,000
Appropriation for State Raise Plan	Salary + Fringe	<u>(3,269,000)</u>
Net Unfunded Cost of State Pay Plan		2,346,000
General Inflationary Costs (Net of Other Mandated Costs)		<u>4,137,000</u>

Mandated/External Costs

\$9,509,000

Budgeting to the Plan

Academic Road Map (Year 7)	\$7,182,000
Scholarships	1,669,000
Research Initiatives	1,662,000
Operations/Support Road Map	5,790,000
Central Reserves/Capital	300,000
Internal Budget Reductions	<u>(3,149,000)</u>

Resources Needed to Fund the Plan

\$13,454,000

Total New Resource Requirements

\$22,963,000

Revenue Changes

State Appropriations

Change in State Operating Appropriations (Excluding Pay Plan Above)	\$4,800,000
---	-------------

University Generated Revenue Road Map

Estimated Facilities and Administrative Recovery Increase	662,000
General and Administrative Cost Recovery	400,000
Foundation Unrestricted Support	200,000

Student Fee Revenue

Aggregate Changes in Student Fee Revenues	<u>\$16,901,000</u>
---	---------------------

Total New Resources Available

\$22,963,000

Campus E&G Surplus (Deficit)

\$0



**Educational and General
State Appropriations
and Student Fee Revenue Increase
FY2007-08**

Revenue Breakdown:

State Appropriations Operating Budget Changes*

Academic Road Map	\$4,800,000
CU-ICAR Campbell Graduate Engineering Center (in FY07 Budget Base)	<u>N/A</u>
Total State Operating Budget Changes:	\$4,800,000
Estimated Appropriations for State Pay Plan	<u>3,269,000</u>
Total State Budget Changes (Non-Earmarked):	\$8,069,000

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

Student Fee Unassigned Revenue Budget Changes

General Fee Increase FY 2007-08 - Undergraduate 5% Resident/ 10% Nonresident	\$11,636,000
Enrollment Changes FY08	2,446,000
Library Fee \$50/sem non-freshman	1,060,000
Recover Graduate Assistant Tuition from Grants	<u>1,759,000</u>
Student Revenue Change:	\$16,901,000



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, 2006, 2007 and 2008 at a combined level of about 13%. Since salaries are such a large percent of the budgets, the effect of the raises should comprise a baseline "normal" increase for the various areas. 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.

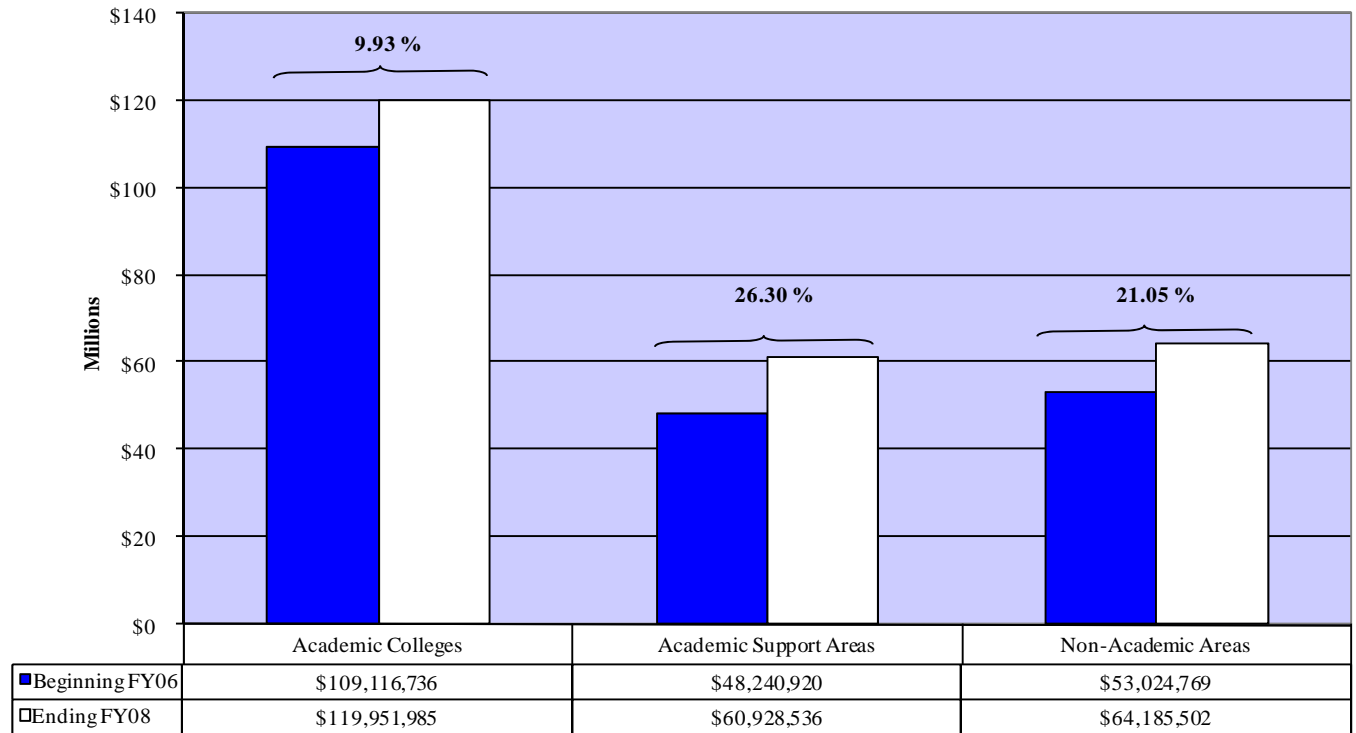
In the three- and five-year view, the growth rates of the Academic Colleges were 9.93% and 21.75% respectively. Significant "Road Map" funding has occurred in the last five years although budget reductions were made in fiscal 2004. Academic Support areas' growth rates were 26.30% and 37.95% for the three- and five-year period. This reflects significant increased university support of the Library, Computing, and other academic support areas. It also reflects 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 at 21.05% and 27.16% for the three- and five-year views respectively. Very little funding was allocated to non-academic areas outside of funding any state pay plans mentioned earlier until fiscal years 2006-07 and 2007-08.

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 most 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 the cumulative effect of funding the priorities of Clemson University's E&G operations.

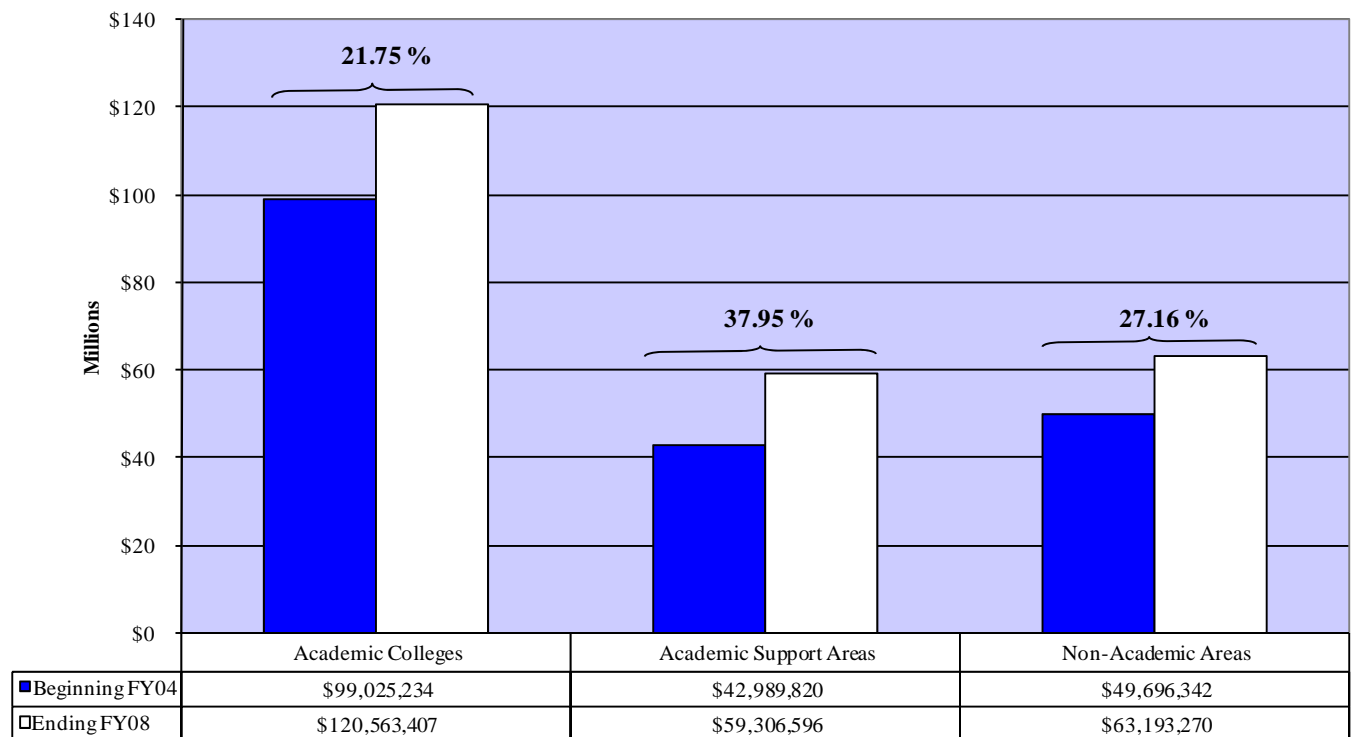


E&G Allocated Base Comparisons

3 Year E&G Base Comparison

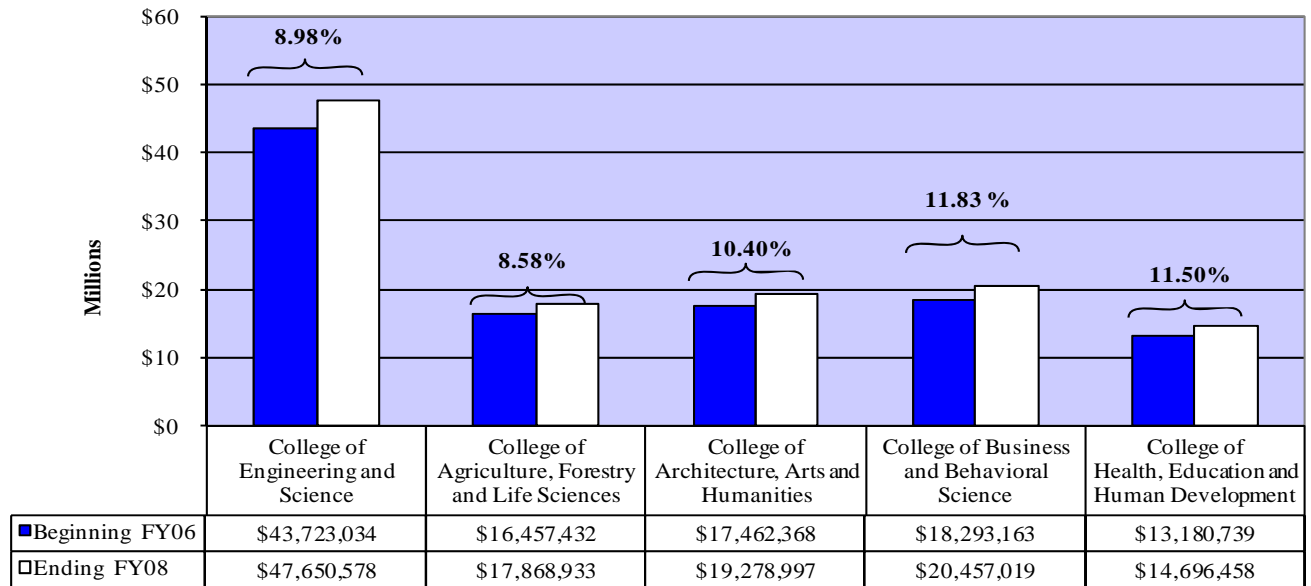


5 Year E&G Base Comparison

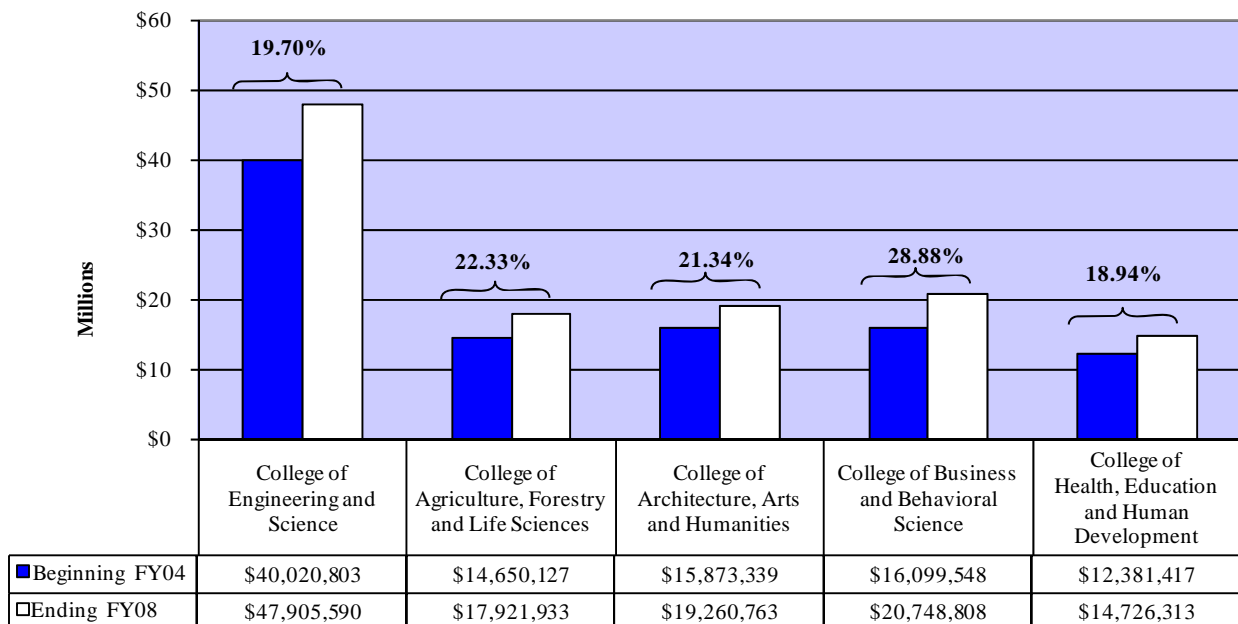


E&G Allocated Base Comparisons

3 Year E&G Base Comparison Academic Colleges

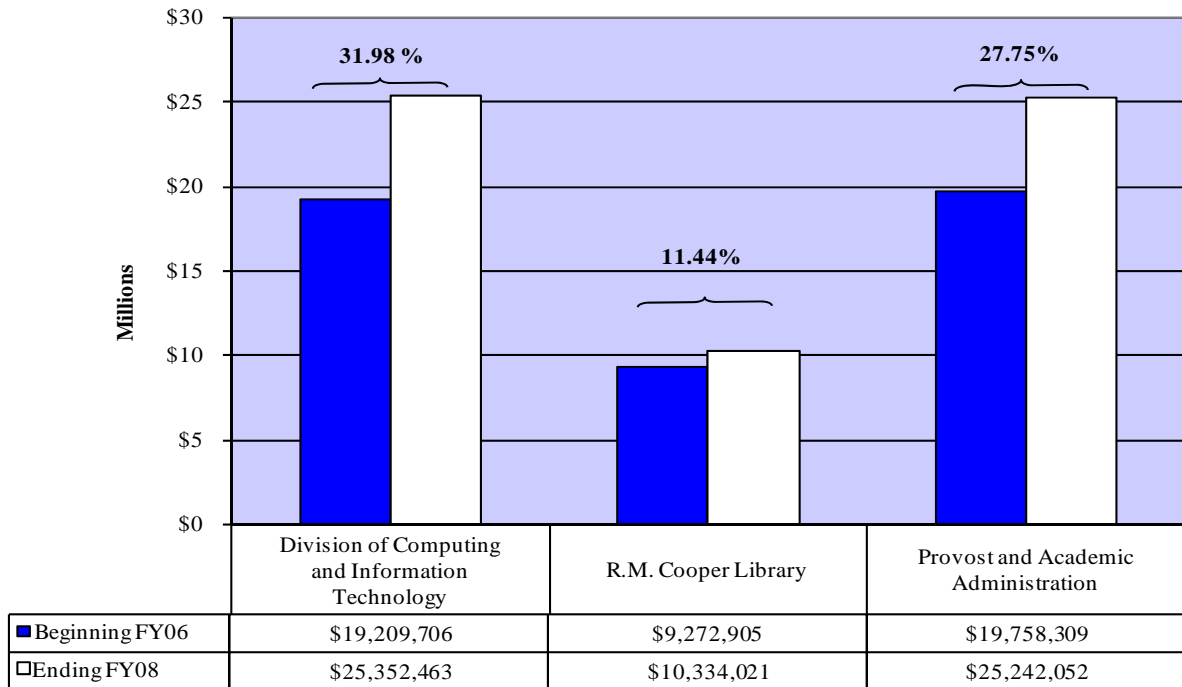


5 Year E&G Base Comparison Academic Colleges

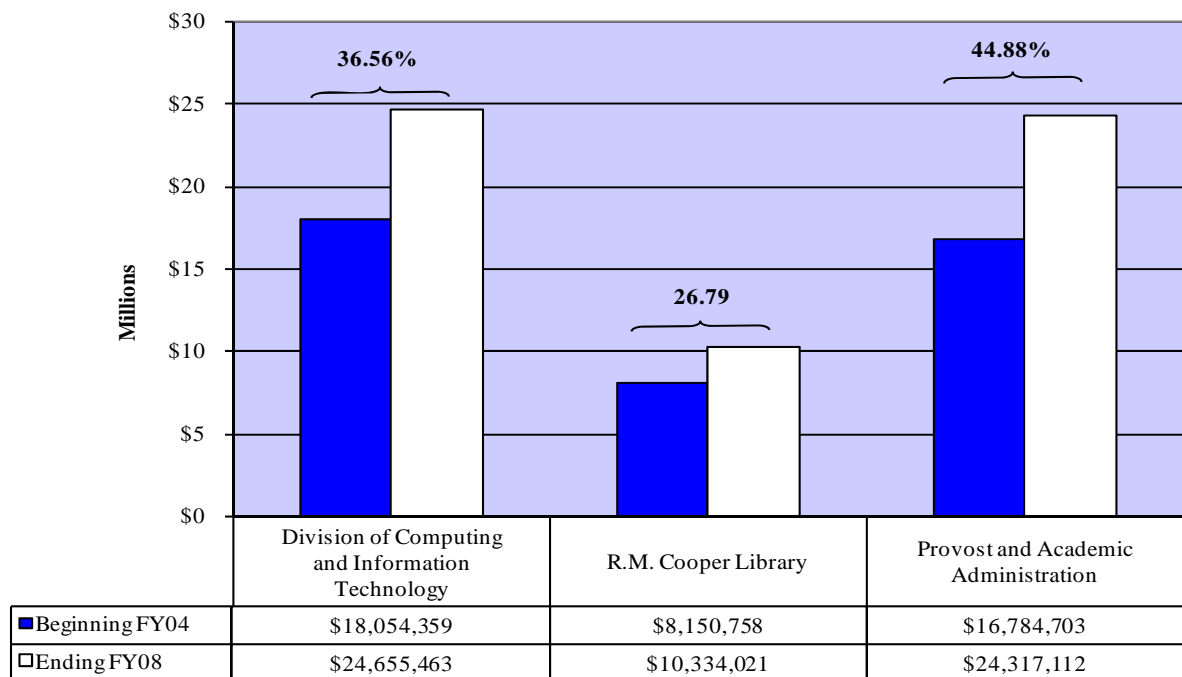


E&G Allocated Base Comparisons

3 Year E&G Base Comparison Academic Support Areas

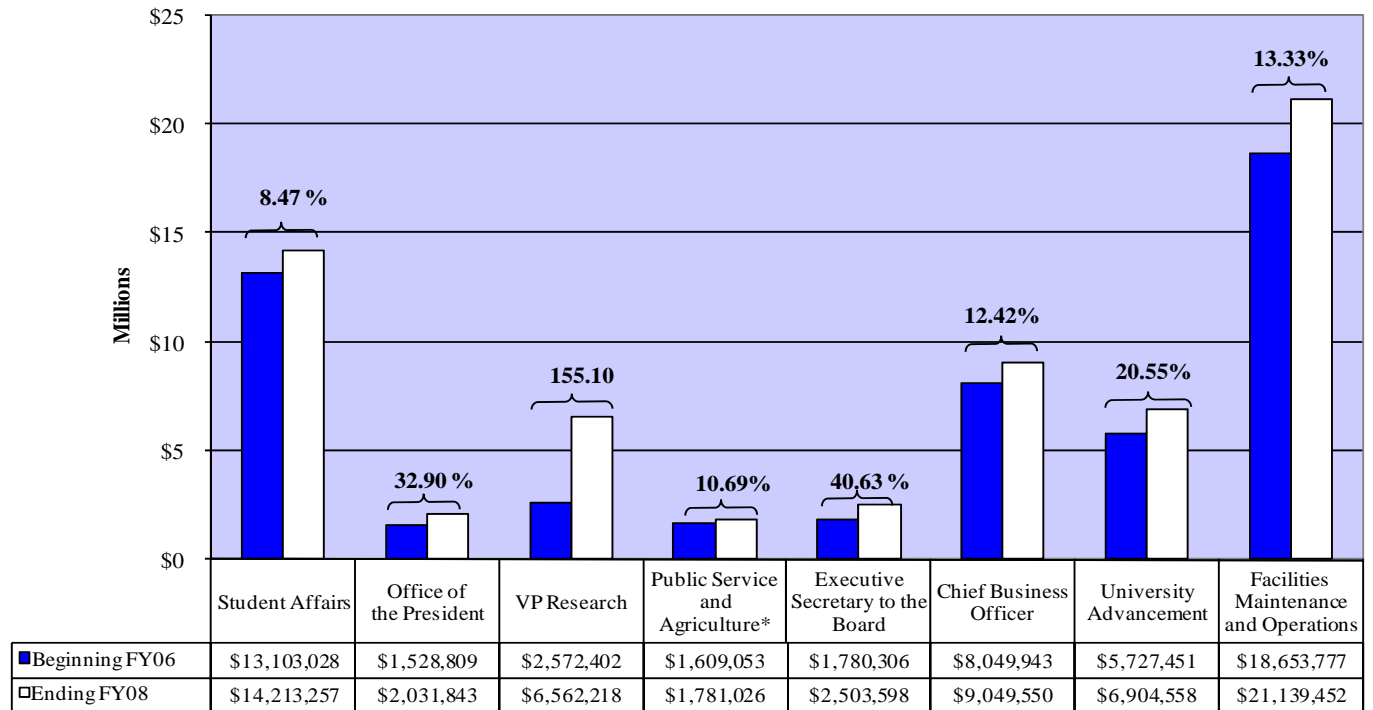


5 Year E&G Base Comparison Academic Support Areas

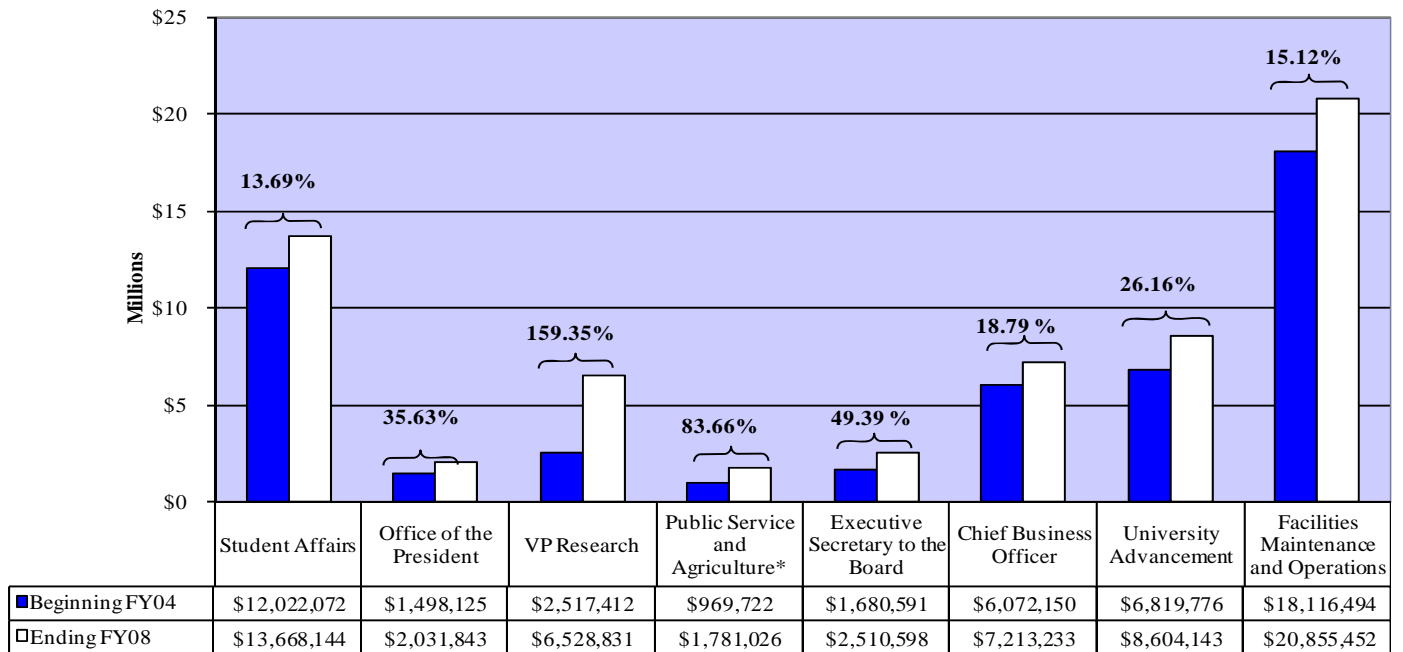


E&G Allocated Base Comparisons

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



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



* The increase shown for Public Service and Agriculture was offset by an equal permanent transfer of PSA dollars to the College of Agriculture, Forestry and Life Sciences in FY05.



**Auxiliary Enterprises
FY2007-08**

	Beginning Fund Balance *	Revenue	Expenditures	Transfer In (Out)	Ending Fund Balance
Information Systems Development	\$265,265	\$5,834,757	(\$5,834,757)	\$0	\$265,265
Telecommunications	\$162,249	\$5,300,100	(\$4,800,100)	(\$500,000)	\$162,249
Parking Services	\$2,190,289	\$3,531,800	(\$2,903,246)	(\$628,554)	\$2,190,289
Student Health Center	\$1,437,208	\$5,457,978	(\$5,217,630)	(\$238,349)	\$1,439,207
Tiger 1 Card Office	\$183,101	\$679,619	(\$681,225)	\$62,500	\$243,995
University Housing	\$431,562	\$23,620,437	(\$13,771,731)	(\$9,848,706)	\$431,562
Vending-Operations	\$3,427,660	\$1,182,763	(\$263,625)	(\$1,018,500)	\$3,328,298
Bookstore	\$1,418,120	\$1,550,000	(\$130,808)	(\$1,554,000)	\$1,283,312
Food Services	\$757,853	\$13,326,655	(\$11,491,675)	(\$1,986,024)	\$606,809
Transportation Services	\$304,773	\$2,717,500	(\$3,049,684)	\$0	(\$27,411)
Vending-Committee	\$40,854	\$0	(\$125,000)	\$125,000	\$40,854
Student Post Office	\$41,651	\$303,400	(\$283,164)	(\$5,000)	\$56,887
Summer Camps & Conferences	\$100,148	\$0	\$0	\$0	\$100,148
Athletic Department	\$2,190,482	\$35,769,569	(\$43,820,523)	\$8,086,130	\$2,225,658
Total	\$12,951,215	\$99,274,578	(\$92,373,168)	(\$7,505,503)	\$12,347,122

* FY08 Budgeted Beginning Fund Balance



Academic Fee Schedule Effective Fall 2007

Undergraduate Students

Full-Time (Twelve Hours or More)

	Resident	Non-Resident
University - General Operations	\$4,150.00	\$9,352.00
University - Info Technology Fee	\$50.00	\$50.00
University - Student Activity Fee	\$30.00	\$30.00
Tuition	\$431.00	\$1,059.00
Matriculation	\$5.00	\$5.00
Other Debt Retirement and Plant Fund Transfers	\$91.00	\$226.00
Total Academic Fees	\$4,757.00	\$10,722.00
Software License Fee	\$12.00	\$12.00
Fike Fee	\$35.00	\$35.00
Medical Fee	\$131.00	\$131.00
Total Full-Time Fees per Semester	\$4,935.00	\$10,900.00
Dollar Increase	\$235.00	\$988.00

Part-Time (Less Than Twelve Hours) per credit hour

Academic Fees (\$5 Matriculation charged separately)		
Part-Time (incl \$3 Activity, \$4 Info Tech fee)	\$406.00	\$898.00
Audit	\$203.00	\$449.00
Dollar Increase - Part-Time	\$42.00	\$138.00
Library Fee (New) Full Time Students with 30+ Credit Hours	\$50.00	\$50.00
Library Fee (New) Part Time students with 30+ Credit Hours	\$4.00	\$4.00

Graduate Students (Non-Grad Asst): New structure approved October 2006

Full-Time (Twelve Hours or More)

Tier 1 Programs	\$3,960.00	\$7,923.00
Tier 2 Programs	\$3,641.00	\$7,285.00
Tier 3 Programs	\$3,157.00	\$6,317.00
Tier 4 Programs	\$2,810.00	\$5,622.00
Above Gross Fees include the following components:		
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
Software License Fee	\$12.00	\$12.00
Fike Fee	\$35.00	\$35.00
Medical Fee	\$131.00	\$131.00

Part-Time Graduate Students

Per Credit Hour	\$440.00	\$880.00
-----------------	----------	----------

\$5 Matriculation charged separately, Includes \$4 Info Tech Fee

Graduate Assistants - No change from FY 06-07 Rates



Academic Fee Schedule Effective Fall 2007

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	\$440.00/Hour	\$880.00/Hour
Undergraduate courses	\$406.00/Hour	\$898.00/Hour
HEHD Graduate Degree Online Programs	\$495.00/Hour	\$495.00/Hour
HEHD Master Youth Development Online Programs	\$395.00/Hour	\$395.00/Hour
ECE On-Line Courses	\$446.00/Hour	\$988.00/Hour

Other Program based fees:	Resident	Non-Resident
Masters in Historic Preservation (Students entering Fall 2007)	\$10,000/semester	\$12,000/semester
Masters in Historic Preservation Summer 2007 (incl \$4 IT/SCH)	\$1,334/Hour	\$1,834/Hour
Masters in Automotive Engineering (Fall/Spring)	\$15,000/semester	\$15,000/semester
Masters in Automotive Engineering (Summer per session)	\$3,500/session	\$3,500/session
Part Time Automotive Engineering (incl \$4 IT fee)	\$1,300/Hour	\$1,300/Hour
Part Time Automotive Engineering - Distance Learning	\$1,700/Hour	\$1,700/Hour
Masters in Real Estate Development (Students entering Fall 2007)	\$11,250/semester	\$11,250/semester
Study Abroad Summer Fee	\$425.00/Hour	\$425.00/Hour
Business and Behavioral Sci. - Majors surcharge Jr/Sr level	\$800/semester	\$800/semester
Business and Behavioral Sci. - Non-Majors surcharge/Cr Hr 300/400	\$80/Hour	\$80/Hour
Masters Educ - Elementary/Secondary/Reading/Special/Admin & Supv	\$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 2006-07	FY 2007-08
FULL-TIME UNDERGRADUATE RESIDENT STUDENTS:		
Tuition and Matriculation Fees:		
Tuition Fee (Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F, 2007B, Capital Proj)	\$331.00	\$431.00
Matriculation Fee	5.00	5.00
Total Tuition and Matriculation	\$336.00	\$436.00
Other Debt Retirement and Plant Fund Transfers:		
Plant Maintenance, Repairs & Renovations (Board, July 1982)	\$55.00	\$55.00
Plant Improvement Fee (Act No. 1278 of 1970 as amended)	36.00	36.00
Total Other Debt Retirement and Plant Fund Transfers	\$91.00	\$91.00
Total Full-Time Resident Students	\$427.00	\$527.00
FULL-TIME UNDERGRADUATE NON-RESIDENT STUDENTS:		
Tuition and Matriculation Fees:		
Tuition Fee (Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F, 2007B, Capital Proj)	\$815.00	\$1,059.00
Matriculation Fee	5.00	5.00
Total Tuition and Matriculation	\$820.00	\$1,064.00
Other Debt Retirement and Plant Fund Transfers:		
Plant Maintenance, Repairs & Renovations (Board, July 1982)	\$190.00	\$190.00
Plant Improvement Fee (Act No. 1278 of 1970 as amended)	36.00	36.00
Total Other Debt Retirement and Plant Fund Transfers	226.00	226.00
Total Full-Time Non-Resident Students	\$1,046.00	\$1,290.00
FULL-TIME GRADUATE RESIDENT STUDENTS*:		
Tuition and Matriculation Fees:		
Tuition Fee (Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F, 2007B, Capital Proj)	\$331.00	\$331.00
Matriculation Fee	5.00	5.00
Total Tuition and Matriculation	\$336.00	\$336.00
Other Debt Retirement and Plant Fund Transfers:		
Plant Maintenance, Repairs & Renovations (Board, July 1982)	\$55.00	\$55.00
Plant Improvement Fee (Act No. 1278 of 1970 as amended)	36.00	36.00
Total Other Debt Retirement and Plant Fund Transfers	91.00	91.00
Total Full-Time Graduate Resident Students	\$427.00	\$427.00
FULL-TIME GRADUATE NON-RESIDENT STUDENTS*:		
Tuition and Matriculation Fees:		
Tuition Fee (Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F, 2007B, Capital Proj)	\$815.00	\$815.00
Matriculation Fee	5.00	5.00
Total Tuition and Matriculation	\$820.00	\$820.00
Other Debt Retirement and Plant Fund Transfers:		
Plant Maintenance, Repairs & Renovations (Board, July 1982)	\$190.00	\$190.00
Plant Improvement Fee (Act No. 1278 of 1970 as amended)	36.00	36.00
Total Other Debt Retirement and Plant Fund Transfers	226.00	226.00
Total Full-Time Graduate Non-Resident Students	\$1,046.00	\$1,046.00

*Excludes Graduate Assistants



Debt Retirement and Plant Fund Transfer

PER SEMESTER

	FY 2006-07	FY 2007-08
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 (Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F, 2007B, Capital Proj)	\$18.00	\$18.00
Plant Improvement Fee (Act No. 1278 of 1970 as amended)	0.40	0.40
Plant Maintenance, Repairs & Renovations (Board of Trustees, July 1982)	5.00	5.00
Total Part-time Residents	\$23.40	\$23.40
PART-TIME NON-RESIDENTS:		
Tuition Fee (Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F, 2007B, Capital Proj)	\$47.00	\$47.00
Plant Improvement Fee (Act No. 1278 of 1970 as amended)	0.40	0.40
Plant Maintenance, Repairs & Renovations (Board of Trustees, July 1982)	15.00	15.00
Total Part-time Non-Residents	\$62.40	\$62.40
Auditing - One Half of Above for Resident/Non-Resident		
GRADUATE ASSISTANTS AND STAFF:		
Tuition Fee (Inst'l Bonds 1995, 1997, 2002, 2003B, 2003F, 2007B, Capital Proj)	\$4.00	\$4.00
Plant Improvement Fee (Act No. 1278 of 1970 as amended)	0.25	0.25
Plant Maintenance, Repairs & Renovations (Board of Trustees, July 1982)	3.00	3.00
Total Graduate Assistants and Staff	\$7.25	\$7.25
SUMMER SCHOOL RESIDENTS:		
Plant Improvement Fee (Act No. 1278 of 1970 as amended)	\$2.25	\$2.25
SUMMER SCHOOL NON-RESIDENTS:		
Plant Improvement Fee (Act No. 1278 of 1970 as amended)	\$6.75	\$6.75
SUMMER SCHOOL GRAD ASSISTANTS AND STAFF		
Plant Improvement Fee (Act No. 1278 of 1970 as amended)	\$1.10	\$1.10



Debt Retirement and Plant Fund Transfers

ESTIMATED DEBT SERVICE REQUIREMENTS (See Note 1):

Athletic Facilities Revenue Bonds	\$3,084,490
Clemson University Revenue Bonds	7,060,150
Plant Improvement Bonds	857,160
State Institution Bonds	7,695,330
	<hr/>
<i>TOTAL ESTIMATED DEBT SERVICE REQUIREMENTS:</i>	<u><u>\$18,697,130</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):

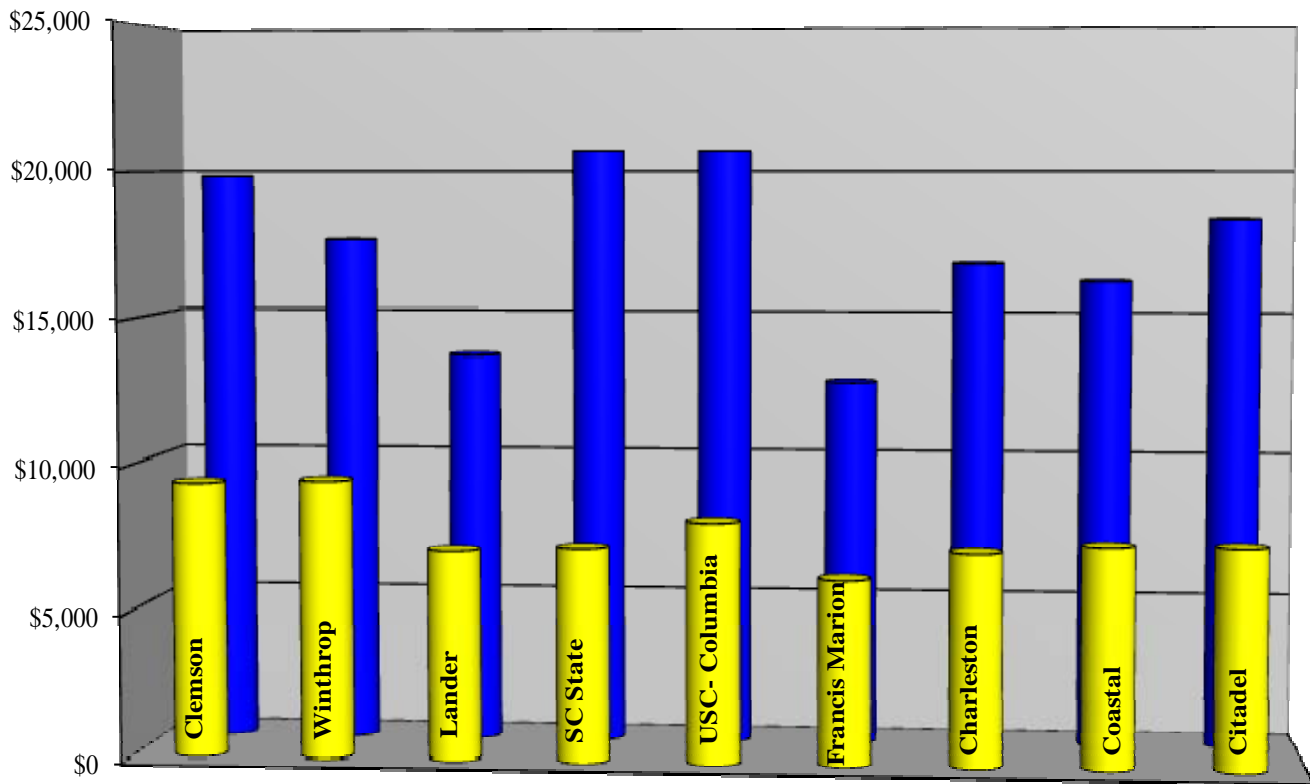
Auxiliary Facilities Revenues	\$10,144,640
Plant Improvement and MR&R Fees	3,338,476
Tuition and Matriculation Fees	15,733,670
	<hr/>
<i>TOTAL FOR DEBT SERVICE AND PERMANENT IMPROVEMENTS:</i>	<u><u>\$29,216,786</u></u>

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 2006-07



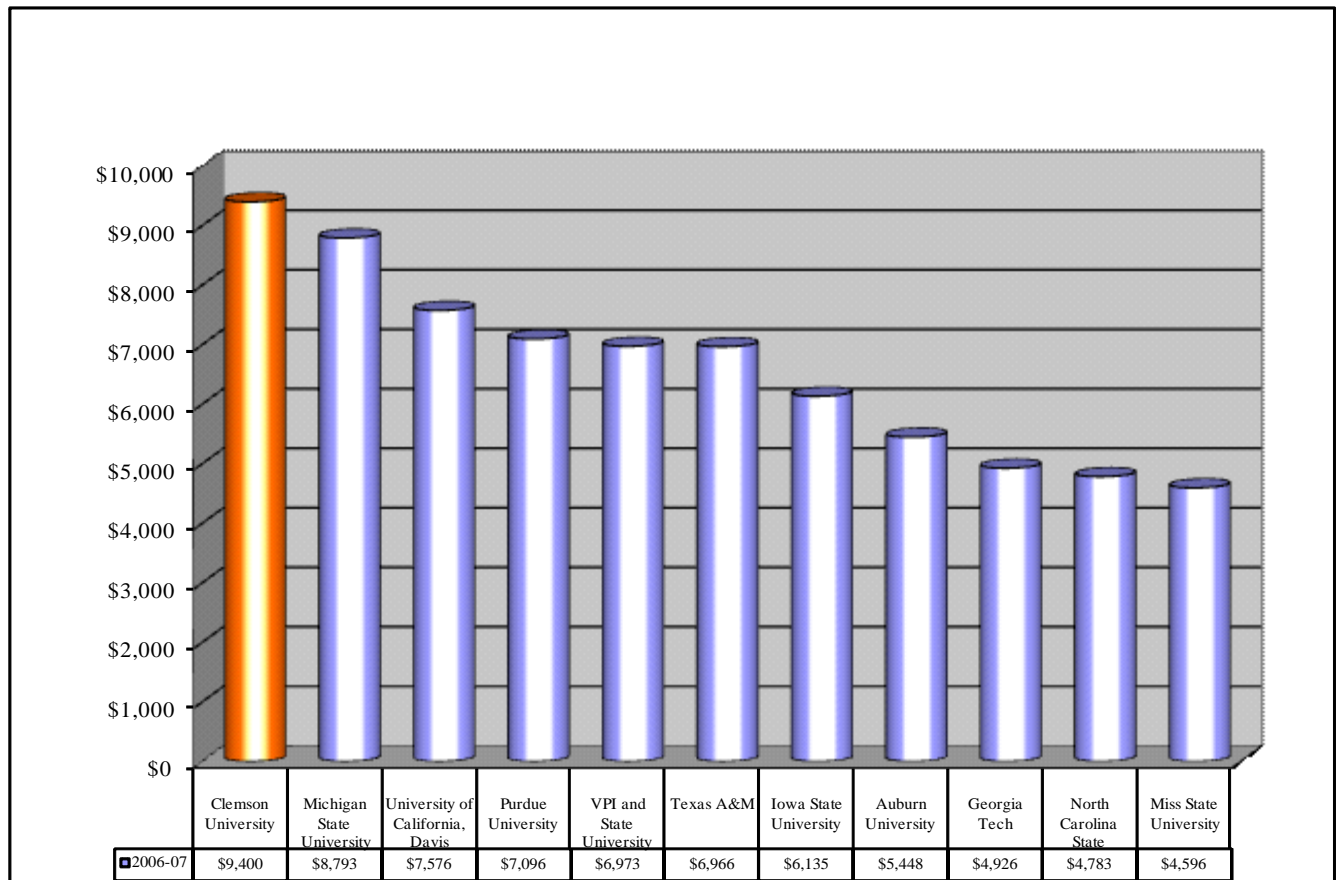
	Clemson	Winthrop	Lander	SC State	USC-Columbia	Francis Marion	Charleston	Coastal	The Citadel
■ Resident	\$9,400	\$9,500	\$7,152	\$7,278	\$8,232	\$6,327	\$7,234	\$7,500	\$7,500
■ Non-Resident	\$19,824	\$17,564	\$13,528	\$20,660	\$20,660	\$12,654	\$16,800	\$16,190	\$18,350



Tuition and Fees

Resident Undergraduate Peer Institutions Comparison

Institution	2002-03	2003-04	2004-05	2005-06	2006-07	4-Year Increase
Clemson University	\$5,834	\$6,934	\$7,840	\$8,816	\$9,400	61.12%
Michigan State University	\$6,412	\$6,703	\$7,000	\$7,880	\$8,793	37.13%
University of California, Davis	\$4,630	\$6,438	\$7,557	\$8,129	\$7,576	63.63%
Purdue University	\$5,580	\$5,860	\$6,092	\$6,458	\$7,096	27.17%
VPI and State University	\$3,936	\$5,095	\$5,838	\$6,378	\$6,973	77.16%
Texas A&M	\$4,748	\$5,051	\$5,955	\$6,399	\$6,966	46.71%
Iowa State University	\$4,110	\$5,028	\$5,426	\$5,634	\$6,135	49.27%
Auburn University	\$3,784	\$4,426	\$4,828	\$5,278	\$5,448	43.97%
Georgia Tech	\$3,616	\$4,076	\$4,278	\$4,648	\$4,926	36.23%
North Carolina State	\$3,827	\$3,970	\$4,282	\$4,338	\$4,783	24.98%
Miss St University	\$3,874	\$3,874	\$4,106	\$4,312	\$4,596	18.64%



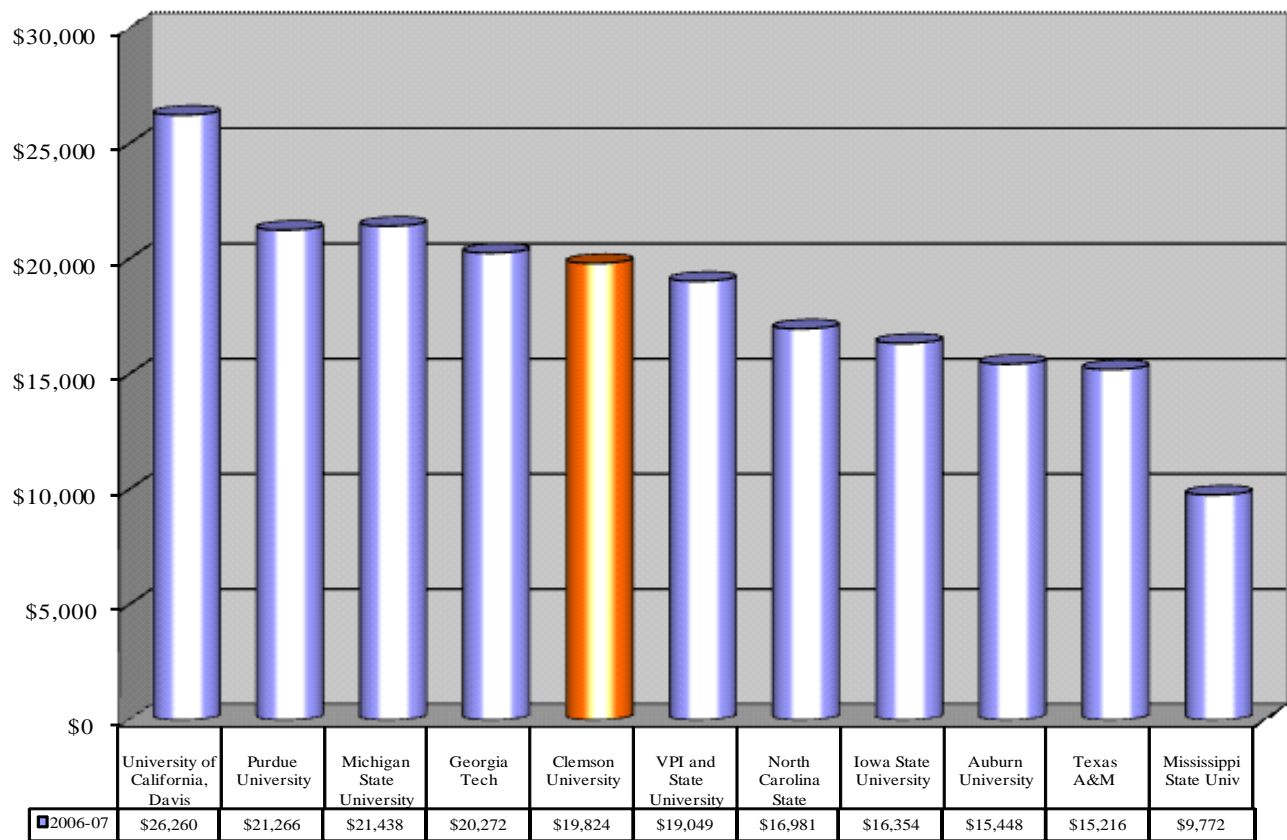
Note: Minimum admission requirements at Clemson assure that virtually all in-state freshmen will receive a state-funded scholarship. The average state scholarship for in-state freshmen in FY 2006-07 was \$5,466.



Tuition and Fees

Non-Resident Undergraduate Peer Institutions Comparison

Institution	2002-03	2003-04	2004-05	2005-06	2006-07	4-Year Increase
University of California, Davis	\$16,974	\$20,648	\$23,892	\$25,277	\$26,260	54.71%
Purdue University	\$16,260	\$17,640	\$18,700	\$19,824	\$21,266	30.79%
Michigan State University	\$15,423	\$16,948	\$17,845	\$19,632	\$21,438	39.00%
Georgia Tech	\$13,986	\$16,002	\$17,558	\$18,990	\$20,272	44.94%
Clemson University	\$12,932	\$14,532	\$16,404	\$18,440	\$19,824	53.29%
VPI and State University	\$13,552	\$15,029	\$16,581	\$17,837	\$19,049	40.56%
North Carolina State	\$15,111	\$15,818	\$16,180	\$16,536	\$16,981	12.38%
Iowa State University	\$12,802	\$14,370	\$15,128	\$15,724	\$16,354	27.75%
Auburn University	\$11,084	\$12,886	\$14,048	\$14,878	\$15,448	39.37%
Texas A&M	\$11,288	\$12,131	\$13,695	\$14,679	\$15,216	34.80%
Mississippi State Univ	\$8,780	\$8,780	\$9,306	\$9,772	\$9,772	11.30%



**Proposed Public Service Activities Budget
Changes in Revenues, Allocations, and Reallocations
FY 2007-08
as of July 1, 2007**

Mandated Revenue Losses and Costs

State Base Appropriation Increase		\$5,700,000
Cost of State Raise Plan	Salaries	(1,232,526)
	Fringes on Raise	(231,099)
Appropriation for State Raise Plan	Salary + Fringe	1,326,787
Net Unfunded Cost of State Pay Plan		<u>(136,838)</u>
Increase after External Mandates		<u><u>\$5,563,162</u></u>

Funding Strategies

New Hires in critical mission areas		(5,563,162)
	Subtotal PSA reallocations:	(5,563,162)
Public Service Surplus (Deficit)		<u><u>\$0</u></u>

State Appropriations Detailed Operating Budget Changes Increase/(Decrease)

State Base Appropriation Increase		\$5,700,000
Estimated Appropriations for State Pay Plan		1,326,787
	Total State Operating Budget Changes:	<u><u>\$7,026,787</u></u>



Summary of Current Funds Expenditure Budgets by Account for FY 2007-08

	Initial Budget 2006-07	Proposed Budget 2007-08
UNRESTRICTED CURRENT OPERATING		
Basic Educational and General		
CLASSIFIED SALARIES	\$58,508,101	\$64,280,389
UNCLASSIFIED SALARIES	93,325,519	104,366,548
GRADUATE ASSISTANTS SALARIES	8,087,260	8,461,881
SALARIES & WAGES-OTHER	3,651,615	4,496,378
FRINGE BENEFITS	41,630,682	46,477,973
TRAVEL	2,817,738	2,902,901
SUPPLIES & OTHER EXPENSES	88,686,840	84,800,455
STUDENT FINANCIAL AID	5,694,181	16,143,194
EQUIPMENT	12,244,899	12,758,817
GRADUATE ASSISTANT DIFFERENTIAL	8,000	68,616
INTERNAL RECOVERIES	(20,086,964)	(20,862,483)
MANDATORY AND NONMANDATORY TRANSFERS	(2,209,604)	(1,450,653)
TOTAL	\$292,358,267	\$322,444,016
Agricultural Experiment Station		
CLASSIFIED SALARIES	\$5,452,194	\$5,134,240
UNCLASSIFIED SALARIES	7,997,885	10,629,091
GRADUATE ASSISTANTS SALARIES	0	9,776
SALARIES & WAGES-OTHER	476,592	409,676
FRINGE BENEFITS	3,984,071	4,463,552
TRAVEL	352,748	179,271
SUPPLIES & OTHER EXPENSES	2,883,489	6,621,804
EQUIPMENT	330,128	472,167
GRADUATE ASSISTANT DIFFERENTIAL	250,500	0
MANDATORY AND NONMANDATORY TRANSFERS	0	0
TOTAL	\$21,727,607	\$27,919,577
Cooperative Agricultural Extension Service		
CLASSIFIED SALARIES	\$5,561,660	\$5,831,702
UNCLASSIFIED SALARIES	13,628,863	14,528,760
GRADUATE ASSISTANTS SALARIES	34,633	34,633
SALARIES & WAGES-OTHER	2,240,141	1,840,376
FRINGE BENEFITS	5,957,844	6,580,112
TRAVEL	1,120,824	1,418,218
SUPPLIES & OTHER EXPENSES	7,822,471	8,619,905
EQUIPMENT	197,148	138,664
INTERNAL RECOVERIES	(142,401)	(129,896)
MANDATORY AND NONMANDATORY TRANSFERS	(17,539)	0
TOTAL	\$36,403,644	\$38,862,474



Summary of Current Funds Expenditure Budgets by Account for FY 2007-08

	Initial Budget 2006-07	Proposed Budget 2007-08
UNRESTRICTED CURRENT OPERATING		
Regulatory and Public Service		
CLASSIFIED SALARIES	\$1,708,087	\$1,872,414
UNCLASSIFIED SALARIES	467,819	455,496
GRADUATE ASSISTANTS SALARIES	0	0
SALARIES & WAGES-OTHER	4,122	67,919
FRINGE BENEFITS	635,970	713,828
TRAVEL	52,300	49,000
SUPPLIES & OTHER EXPENSES	1,303,283	1,346,384
EQUIPMENT	15,000	0
INTERNAL RECOVERIES	0	(16,877)
TOTAL	\$4,186,581	\$4,488,164
 Livestock and Poultry Health		
CLASSIFIED SALARIES	\$1,245,821	\$1,291,500
UNCLASSIFIED SALARIES	746,239	832,571
SALARIES & WAGES-OTHER	168,185	112,419
FRINGE BENEFITS	618,851	642,369
TRAVEL	135,486	184,992
SUPPLIES & OTHER EXPENSES	454,779	463,838
EQUIPMENT	0	31,859
INTERNAL RECOVERIES	(242,724)	0
MANDATORY AND NONMANDATORY TRANSFERS	(32,889)	0
TOTAL	\$3,093,748	\$3,559,548
 Bioengineering		
CLASSIFIED SALARIES	\$49,730	\$0
UNCLASSIFIED SALARIES	21,000	90,023
FRINGE BENEFITS	15,130	21,696
TRAVEL	6,000	0
SUPPLIES & OTHER EXPENSES	18,501	0
EQUIPMENT	0	0
TOTAL	\$110,361	\$111,719



Summary of Current Funds Expenditure Budgets by Account for FY 2007-08

	Initial Budget 2006-07	Proposed Budget 2007-08
UNRESTRICTED CURRENT OPERATING FUNDS		
Energy Center		
CLASSIFIED SALARIES	\$32,204	\$0
UNCLASSIFIED SALARIES	34,771	13,792
FRINGE BENEFITS	19,557	4,166
TRAVEL	0	0
SUPPLIES & OTHER EXPENSES	0	74,357
TOTAL	\$86,532	\$92,315
TOTAL UNRESTRICTED CURRENT OPERATING FUNDS	\$357,966,740	\$397,477,813
 UNRESTRICTED AUXILIARY ENTERPRISES		
CLASSIFIED SALARIES	\$12,378,291	\$11,712,737
UNCLASSIFIED SALARIES	10,786,047	11,678,980
GRADUATE ASSISTANTS SALARIES	255,744	254,990
SALARIES & WAGES-OTHER	2,385,395	2,303,163
FRINGE BENEFITS	7,684,733	8,144,654
TRAVEL	3,762,382	4,174,123
SUPPLIES & OTHER EXPENSES	47,558,403	47,472,950
STUDENT FINANCIAL AID	5,734,748	6,087,312
EQUIPMENT	1,077,224	918,129
GRADUATE ASSISTANT DIFFERENTIAL	7,128	57,340
INTERNAL RECOVERIES	(461,362)	(431,210)
MANDATORY AND NONMANDATORY TRANSFERS	7,040,107	7,505,503
TOTAL UNRESTRICTED AUXILIARIES	\$98,208,840	\$99,878,671



Summary of Current Funds Expenditure Budgets by Account for FY 2007-08

	Initial Budget 2006-07	Proposed Budget 2007-08
RESTRICTED CURRENT FUNDS		
Small Grants & Contracts		
CLASSIFIED SALARIES	\$15,330	\$0
UNCLASSIFIED SALARIES	93,730	59,201
GRADUATE ASSISTANTS SALARIES	22,505	16,632
SALARIES & WAGES-OTHER	40,581	56,111
FRINGE BENEFITS	31,287	18,083
TRAVEL	85,031	52,436
GRADUATE ASSISTANT DIFFERENTIAL	0	2,636
SUPPLIES & OTHER EXPENSES	163,794	162,190
EQUIPMENT	15,330	38,982
MANDATORY AND NONMANDATORY TRANSFERS	1,199	(163)
TOTAL SMALL GRANTS & CONTRACTS	\$468,787	\$406,108
 Sponsored Program Activities		
CLASSIFIED SALARIES	\$1,683,556	\$1,914,285
UNCLASSIFIED SALARIES	8,729,943	9,770,893
GRADUATE ASSISTANTS SALARIES	7,596,971	6,823,078
SALARIES & WAGES-OTHER	8,188,701	8,010,865
FRINGE BENEFITS	4,197,679	5,172,132
TRAVEL	2,195,047	2,296,800
SUPPLIES & OTHER EXPENSES	8,705,961	7,748,692
STUDENT FINANCIAL AID	318,498	335,971
EQUIPMENT	3,412,511	2,953,111
FACILITIES ADMIN COST RECOVERY	9,486,176	9,386,391
PARTICIPANT SUPPORT COST	1,570,484	978,830
SUBCONTRACT	7,379,453	7,008,877
DEDUCT	0	0
GRADUATE ASSISTANT DIFFERENTIAL	137,128	402,740
INTERNAL RECOVERIES	(2,372)	(4,069)
MANDATORY AND NONMANDATORY TRANSFERS	34,378	318,561
TOTAL SPONSORED PROGRAM ACTIVITIES	\$63,634,114	\$63,117,157
 Scholarships and Student Aid		
DEDUCT	\$6,000	\$0
TRAVEL	500	500
SUPPLIES & OTHER EXPENSES	69,915	91,021
STUDENT FINANCIAL AID	67,240,555	55,540,288
MANDATORY AND NONMANDATORY TRANSFERS	10,063,521	10,656,056
TOTAL SCHOLARSHIPS & STUDENT AID	\$77,380,491	\$66,287,865



Summary of Current Funds Expenditure Budgets by Account for FY 2007-08

	Initial Budget 2006-07	Proposed Budget 2007-08
RESTRICTED CURRENT FUNDS		
 Restricted Funds - Other		
CLASSIFIED SALARIES	\$982,926	\$1,224,219
UNCLASSIFIED SALARIES	2,296,889	2,513,482
GRADUATE ASSISTANTS SALARIES	286,167	355,257
SALARIES & WAGES-OTHER	661,851	554,664
FRINGE BENEFITS	939,180	1,123,764
TRAVEL	381,760	451,124
SUPPLIES & OTHER EXPENSES	1,979,148	2,248,509
STUDENT FINANCIAL AID	15,922	24,545
EQUIPMENT	275,225	322,760
MANDATORY AND NONMANDATORY TRANSFERS	20,000	100
TOTAL OTHER	\$7,839,068	\$8,818,424
TOTAL RESTRICTED FUNDS	\$149,322,462	\$138,629,554
TOTAL ALL CURRENT FUNDS	\$605,498,042	\$635,986,038



Summary of Current Funds Expenditure Budgets by Account for FY 2007-08

	Initial Budget 2006-07	Proposed Budget 2007-08
SUMMARY - CURRENT FUNDS		
CLASSIFIED SALARIES	\$87,617,899	\$93,261,486
UNCLASSIFIED SALARIES	138,107,705	154,938,837
GRADUATE ASSISTANTS SALARIES	16,304,280	15,956,247
SALARIES & WAGES-OTHER	17,817,184	17,851,571
FRINGE BENEFITS	65,714,985	73,362,329
TRAVEL	10,909,816	11,709,365
SUPPLIES & OTHER EXPENSES	159,646,584	159,650,105
STUDENT FINANCIAL AID	79,003,904	78,131,310
EQUIPMENT	17,567,465	17,634,489
DEDUCT	6,000	0
FACILITIES ADMIN COST RECOVERY	9,486,176	9,386,391
PARTICIPANT SUPPORT COST	1,570,484	978,830
SUBCONTRACTS	7,379,453	7,008,877
GRAD ASSISTANT DIFFERENTIAL	402,756	531,332
INTERNAL RECOVERIES	(20,935,823)	(21,444,535)
MANDATORY AND NONMANDATORY TRANSFERS	14,899,173	17,029,404
TOTAL ALL CURRENT FUNDS	\$605,498,042	\$635,986,038



Summary of Current Funds Expenditure Budgets by Program for FY 2007-08

	Initial Budget 2006-07	Proposed Budget 2007-08
UNRESTRICTED CURRENT OPERATING FUNDS		
Basic Educational and General		
INSTRUCTION	\$133,735,367	\$136,983,566
RESEARCH	27,339,623	32,491,506
EXTENSION & PUBLIC SERVICE	2,873,706	3,293,208
ACADEMIC SUPPORT	38,951,024	49,876,087
STUDENT SERVICES	14,877,544	17,787,951
INSTITUTIONAL SUPPORT	40,560,654	43,926,889
OPERATION AND MAINTENANCE OF PLANT	27,168,893	29,945,198
SCHOLARSHIPS AND FELLOWSHIPS	9,061,060	9,590,264
MANDATORY AND NONMANDATORY TRANSFERS	(2,209,604)	(1,450,653)
TOTAL	\$292,358,267	\$322,444,016
 Agricultural Experiment Station		
RESEARCH	\$21,217,514	\$27,468,203
EXTENSION & PUBLIC SERVICE	70,873	0
ACADEMIC SUPPORT	439,220	451,374
MANDATORY AND NONMANDATORY TRANSFERS	0	0
TOTAL	\$21,727,607	\$27,919,577
 Cooperative Agricultural Extension Service		
RESEARCH	\$96,327	\$32,128
EXTENSION & PUBLIC SERVICE	35,824,608	38,584,513
ACADEMIC SUPPORT	190,205	245,833
INSTRUCTION	310,043	0
MANDATORY AND NONMANDATORY TRANSFERS	(17,539)	0
TOTAL	\$36,403,644	\$38,862,474
 Regulatory and Public Service		
RESEARCH	\$0	\$0
EXTENSION & PUBLIC SERVICE	4,174,005	4,488,164
ACADEMIC SUPPORT	12,576	0
TOTAL	\$4,186,581	\$4,488,164



Summary of Current Funds Expenditure Budgets by Program for FY 2007-08

	Initial Budget 2006-07	Proposed Budget 2007-08
UNRESTRICTED CURRENT OPERATING FUNDS		
Livestock and Poultry Health		
RESEARCH	\$0	\$0
EXTENSION & PUBLIC SERVICE	3,120,964	3,553,643
ACADEMIC SUPPORT	5,673	5,905
MANDATORY AND NONMANDATORY TRANSFERS	(32,889)	0
TOTAL	\$3,093,748	\$3,559,548
 Bioengineering		
RESEARCH	\$110,361	\$111,719
TOTAL	\$110,361	\$111,719
 Energy Center		
RESEARCH	\$86,532	\$92,315
TOTAL	\$86,532	\$92,315
 TOTAL UNRESTRICTED CURRENT OPERATING FUNDS	 \$357,966,740	 \$397,477,813
 UNRESTRICTED AUXILIARY ENTERPRISES		
AUXILIARY	\$79,193,438	\$79,556,316
INSTRUCTION	1,291,183	1,511,910
STUDENT SERVICES	4,949,364	5,217,630
SCHOLARSHIPS	5,734,748	6,087,312
MANDATORY AND NONMANDATORY TRANSFERS	7,040,107	7,505,503
 TOTAL UNRESTRICTED AUXILIARIES	 \$98,208,840	 \$99,878,671
 RESTRICTED FUNDS		
Restricted Funds - Small Grants & Contracts		
INSTRUCTION	\$6,497	\$4,683
RESEARCH	444,009	383,691
EXTENSION & PUBLIC SERVICE	17,082	17,897
MANDATORY AND NONMANDATORY TRANSFERS	1,199	(163)
TOTAL SMALL GRANTS & CONTRACTS	\$468,787	\$406,108



Summary of Current Funds Expenditure Budgets by Program for FY 2007-08

	Initial Budget 2006-07	Proposed Budget 2007-08
RESTRICTED FUNDS (cont'd)		
Restricted Funds - Sponsored Program		
INSTRUCTION	\$1,974,459	\$2,900,272
RESEARCH	50,294,177	48,532,342
EXTENSION & PUBLIC SERVICE	11,176,876	11,365,982
MANDATORY AND NONMANDATORY TRANSFERS	188,604	318,561
TOTAL SPONSORED PROGRAM ACTIVITIES	\$63,634,116	\$63,117,157
Restricted Funds - Scholarships & Student Aid		
SCHOLARSHIPS AND FELLOWSHIPS	\$67,310,970	\$55,631,809
MANDATORY AND NONMANDATORY TRANSFERS	10,069,521	10,656,056
TOTAL SCHOLARSHIPS & STUDENT AID	\$77,380,491	\$66,287,865
Restricted Funds - Other		
INSTRUCTION	\$1,453,287	\$1,534,433
RESEARCH	3,788,686	3,981,759
EXTENSION & PUBLIC SERVICE	783,139	790,630
ACADEMIC SUPPORT	1,261,403	1,372,863
STUDENT SERVICES	353,042	82,122
INSTITUTIONAL SUPPORT	150,884	1,022,552
OPERATION AND MAINTENANCE OF PLANT	11,819	14,312
SCHOLARSHIPS AND FELLOWSHIPS	5,034	13,243
AUXILIARY	1,775	6,310
MANDATORY AND NONMANDATORY TRANSFERS	30,000	200
TOTAL OTHER	\$7,839,069	\$8,818,424
TOTAL RESTRICTED FUNDS	\$149,322,462	\$138,629,554
TOTAL ALL CURRENT FUNDS	\$605,498,042	\$635,986,038



Summary of Current Funds Expenditure Budgets by Program for FY 2007-08

	Initial Budget 2006-07	Proposed Budget 2007-08
SUMMARY - CURRENT FUNDS		
INSTRUCTION	\$138,770,836	\$142,934,864
RESEARCH	103,377,229	113,093,663
EXTENSION & PUBLIC SERVICE	58,041,253	62,094,037
ACADEMIC SUPPORT	40,860,101	51,952,062
STUDENT SERVICES	20,179,950	23,087,703
INSTITUTIONAL SUPPORT	40,711,538	44,949,441
OPERATION AND MAINTENANCE OF PLANT	27,180,712	29,959,510
SCHOLARSHIPS AND FELLOWSHIPS	82,111,812	71,322,628
AUXILIARY	79,195,213	79,562,626
MANDATORY AND NONMANDATORY TRANSFERS	15,069,399	17,029,504
<i>TOTAL ALL CURRENT FUNDS</i>	\$605,498,042	\$635,986,038



**Foundation Budget
FY07 vs. FY08**

	Initial Budget 2006-07	Proposed Budget 2007-08
Section I - University Programs		
MONEY IN SUPPORT OF CLEMSON UNIVERSITY	\$1,170,819	\$1,370,819
CLEMSON UNIVERSITY PROGRAMS & OPERATIONS		
(Disbursed through Foundation)		
Administrative and Academic Discretionary Accounts	\$229,500	\$312,500
President's Box	37,500	37,500
Student Government	2,500	2,500
Board of Trustees - Official Functions	41,000	41,000
Board of Trustees - Reception Events	12,000	12,000
Graduation Activities	13,000	13,000
Faculty/Staff Awards Banquet	6,000	6,000
Faculty/Staff Receptions	9,000	9,000
Faculty/Staff Orientation	3,500	5,000
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	<u>\$401,250</u>	<u>\$485,750</u>
UNIVERSITY MARKETING		
National Marketing	30,000	30,000
Media Relations	20,000	30,000
Subtotal	<u>\$50,000</u>	<u>\$60,000</u>
LEGISLATIVE ACTIVITIES		
State Legislative Activities	\$59,500	\$59,500
Clemson Advocates	28,150	28,150
Subtotal	<u>\$87,650</u>	<u>\$87,650</u>
SUBTOTAL SECTION I REQUESTED BUDGET	<u><u>\$1,709,719</u></u>	<u><u>\$2,004,219</u></u>

*Final budget will be approved at the meeting of the CUF Board of Directors on June 29,2007



**Foundation Budget
FY07 vs. FY08**

Initial Budget 2006-07	Proposed Budget 2007-08
---------------------------------------	--

Section II - Foundation Activities

ALUMNI ASSOCIATION PROGRAMS & OPERATIONS

Alumni Association Administration	\$95,751	\$136,751
Annual Fund	148,700	261,700
Clemson World Magazine	92,000	192,000
Teaching Research & Public Service Awards	9,000	9,000
Subtotal	<u>\$345,451</u>	<u>\$599,451</u>

DEVELOPMENT PROGRAMS & OPERATIONS

Office of Development Administration	\$185,000	\$290,920
Development Staffing CUF Investment	577,362	0
Development Marketing and Publications	49,000	149,000
Regional Strategy Event	0	75,000
Sponsorships/Events	0	25,000
Contract Fundraising	0	50,000
Donor Relations	116,500	236,700
Subtotal	<u>\$927,862</u>	<u>\$826,620</u>

FOUNDATION ADMINISTRATION / GIFT MANAGEMENT

Administration	\$140,000	\$140,000
Automobiles	55,000	70,000
Maintenance/Utilities for Foundation Headquarters	55,200	120,200
Foundation Events	30,000	45,000
Repayment of Debt on Foundation Building	25,000	25,000
Information Technology	70,000	91,000
Administration Compensation	52,500	333,315
	<u>\$427,700</u>	<u>\$824,515</u>

COMPENSATION

	\$166,519	\$180,944
--	-----------	-----------

SUBTOTAL SECTION II BUDGET

	<u>\$1,887,532</u>	<u>\$2,431,530</u>
--	---------------------------	---------------------------

**SUBTOTAL - SECTION I & II
SPECIAL PROJECTS RESERVE**

	\$3,597,251	\$4,435,749
	200,000	200,000

TOTAL EXPENDITURE BUDGET

	<u>\$3,797,251</u>	<u>\$4,635,749</u>
--	---------------------------	---------------------------

*Final budget will be approved at the meeting of the CUF Board of Directors on June 29,2007



Glossary of Terms

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.

