

JOINT STATE GOVERNMENT COMMISSION

General Assembly of the Commonwealth of Pennsylvania

INFORMATION DISCLOSURE OF THE STATE-RELATED UNIVERSITIES

*Staff Analysis of 2022-23 Data
Reported Under Section 2004-D of the Public School Code of 1949*

February 2024



*Serving the General Assembly of the
Commonwealth of Pennsylvania Since 1937*

STAIRS REPORT

Information Disclosure of the State-Related Universities

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The Joint State Government Commission was created in 1937 as the primary and central non-partisan, bicameral research, and policy development agency for the General Assembly of Pennsylvania.¹

A fourteen-member Executive Committee comprised of the leadership of both the House of Representatives and the Senate oversees the Commission. The seven Executive Committee members from the House of Representatives are the Speaker, the Majority and Minority Leaders, the Majority and Minority Whips, and the Majority and Minority Caucus Chairs. The seven Executive Committee members from the Senate are the President Pro Tempore, the Majority and Minority Leaders, the Majority and Minority Whips, and the Majority and Minority Caucus Chairs. By statute, the Executive Committee selects a chairman of the Commission from among the members of the General Assembly. Historically, the Executive Committee has also selected a Vice-Chair or Treasurer, or both, for the Commission.

The studies conducted by the Commission are authorized by statute or by a simple or joint resolution. In general, the Commission has the power to conduct investigations, study issues, and gather information as directed by the General Assembly. The Commission provides in-depth research on a variety of topics, crafts recommendations to improve public policy and statutory law, and works closely with legislators and their staff.

A Commission study may involve the appointment of a legislative task force, composed of a specified number of legislators from the House of Representatives or the Senate, or both, as set forth in the enabling statute or resolution. In addition to following the progress of a particular study, the principal role of a task force is to determine whether to authorize the publication of any report resulting from the study and the introduction of any proposed legislation contained in the report. However, task force authorization does not necessarily reflect endorsement of all the findings and recommendations contained in a report.

Some studies involve an appointed advisory committee of professionals or interested parties from across the Commonwealth with expertise in a particular topic; others are managed exclusively by Commission staff with the informal involvement of representatives of those entities that can provide insight and information regarding the particular topic. When a study involves an advisory committee, the Commission seeks consensus among the members.² Although an advisory committee member may represent a particular department, agency, association, or group, such representation does not necessarily reflect the endorsement of the department, agency, association, or group of all the findings and recommendations contained in a study report.

¹ Act of July 1, 1937 (P.L.2460, No.459); 46 P.S. §§ 65–69.

² Consensus does not necessarily reflect unanimity among the advisory committee members on each individual policy or legislative recommendation. At a minimum, it reflects the views of a substantial majority of the advisory committee, gained after lengthy review and discussion.

Over the years, nearly one thousand individuals from across the Commonwealth have served as members of the Commission's numerous advisory committees or have assisted the Commission with its studies. Members of advisory committees bring a wide range of knowledge and experience to deliberations involving a particular study. Individuals from countless backgrounds have contributed to the work of the Commission, such as attorneys, judges, professors and other educators, state and local officials, physicians and other health care professionals, business and community leaders, service providers, administrators and other professionals, law enforcement personnel, and concerned citizens. In addition, members of advisory committees donate their time to serve the public good; they are not compensated for their service as members. Consequently, the Commonwealth receives the financial benefit of such volunteerism, along with their shared expertise in developing statutory language and public policy recommendations to improve the law in Pennsylvania.

The Commission periodically reports its findings and recommendations, along with any proposed legislation, to the General Assembly. Certain studies have specific timelines for the publication of a report, as in the case of a discrete or timely topic; other studies, given their complex or considerable nature, are ongoing and involve the publication of periodic reports. Completion of a study, or a particular aspect of an ongoing study, generally results in the publication of a report setting forth background material, policy recommendations, and proposed legislation. However, the release of a report by the Commission does not necessarily reflect the endorsement by the members of the Executive Committee, or the Chair or Vice-Chair of the Commission, of all the findings, recommendations, or conclusions contained in the report. A report containing proposed legislation may also contain official comments, which may be used to construe or apply its provisions.³

Since its inception, the Commission has published over 450 reports on a sweeping range of topics, including administrative law and procedure; agriculture; athletics and sports; banks and banking; commerce and trade; the commercial code; crimes and offenses; decedents, estates, and fiduciaries; detectives and private police; domestic relations; education; elections; eminent domain; environmental resources; escheats; fish; forests, waters, and state parks; game; health and safety; historical sites and museums; insolvency and assignments; insurance; the judiciary and judicial procedure; labor; law and justice; the legislature; liquor; mechanics' liens; mental health; military affairs; mines and mining; municipalities; prisons and parole; procurement; state-licensed professions and occupations; public utilities; public welfare; real and personal property; state government; taxation and fiscal affairs; transportation; vehicles; and workers' compensation.

Following the completion of a report, subsequent action on the part of the Commission may be required, and, as necessary, the Commission will draft legislation and statutory amendments, update research, track legislation through the legislative process, attend hearings, and answer questions from legislators, legislative staff, interest groups, and constituents.

³ 1 Pa.C.S. § 1939.



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February 2024

To the Members of the General Assembly of Pennsylvania:

Pursuant to the Pennsylvania Public School Code of 1949, the Information Disclosure of the State-related Universities is an annual statistical comparison of the employment and salary, financial and contract data, and statements on retirement and tuition benefits as reported by the universities and compiled by our staff.

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Sincerely,

Glenn J. Pasewicz
Executive Director

FOREWORD

Pursuant to Section 2004-D of the Public School Code of 1949,¹ the Joint State Government Commission submits herewith its statistical comparison of the employment and salary, financial and contract data, and statements of retirement and tuition benefit policies, reported by Lincoln University, The Pennsylvania State University, University of Pittsburgh, and Temple University--the State-related universities.

This year's edition of the report maintains those changes first made in the February 2011 edition of the report. Prior to that report, Commission staff and representatives from each of the State-related universities met via conference call to unify and clarify university data submissions. The data presented in this year's report is what the group collectively agreed was statutorily required.

The Commission staff has arranged the data comparisons and policy statements into four major sections. Section I includes full-time faculty and staff and average salaries for 2022-23. Section II includes actual revenue and expenditure data for 2021-22 and 2022-23. Section III includes goods and services purchase contracts for 2022-23. Section IV includes current statements of retirement and tuition benefit policies. An introduction page prior to each section will note any significant changes (if any) from previous editions of this report.

Differences in the internal organizations of the universities, represented by differences in their academic and administrative units and expenditure types, make direct comparisons between the universities difficult for most data elements. Changes in a university's academic or administrative units or expenditure types from last year will change the 2021-22 dollar amounts from those shown in last year's report. The universities may have revised some 2021-22 data since the time of the publication of last year's report.

Additional details on some data elements are available from the Commission staff.

¹ Section 2004-D of the Public School Code of 1949 is included as an Appendix to this report.

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I. FULL-TIME FACULTY AND STAFF AND AVERAGE SALARIES

The tables on pages 2 through 14 show the number and average salaries of full-time faculty and staff within each university for fiscal year 2022-23. This includes all full-time faculty and staff that are paid through all funds within each university. Employee and salary data are arranged by faculty ranks and staff classifications, and by academic or administrative units, as defined by each university. Average salaries are not reported for faculty ranks and staff classifications with three or fewer employees, or for groups of units within each university.

TABLE 1
LINCOLN UNIVERSITY
NUMBER AND AVERAGE SALARIES OF FULL-TIME FACULTY
BY RANK AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Professor		Associate Professor		Assistant Professor		Instructor		Other Faculty		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
Grand total	28	\$90,226	27	\$86,680	41	\$76,598	2	\$66,281	10	\$63,863	108

SOURCE: Data provided by Lincoln University.

TABLE 2
LINCOLN UNIVERSITY
NUMBER AND AVERAGE SALARIES OF FULL-TIME STAFF
BY RANK AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Executive/ administrative/ managerial		Other professional/ non-faculty		Clerical/secretarial		Technical/skilled/ service and other		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
Grand total	84	\$90,856	68	\$62,633	47	\$50,995	13	\$49,976	212

SOURCE: Data provided by Lincoln University.

TABLE 3
THE PENNSYLVANIA STATE UNIVERSITY
NUMBER AND AVERAGE SALARIES OF FULL-TIME FACULTY
BY RANK AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Professor		Associate Professor		Assistant Professor		Instructor		Other		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
Academic Support Units											
VP Provost - Academic	0	--	1	nd	0	--	0	--	1	nd	2
Penn State Global	0	--	0	--	1	nd	0	--	0	--	1
University Libraries	29	\$107,119	44	\$83,032	48	\$68,522	0	--	1	nd	122
Undergraduate Education	0	--	0	--	0	--	0	--	7	\$82,862	7
Vice President - Research	0	--	0	--	3	nd	0	--	107	170,204	110
Vice President - Research	1	nd	1	nd	0	--	0	--	77	96,186	79
Total	30		46		52		0		193		321
Administrative Support Units											
Outreach	0	--	1	nd	1	nd	12	\$80,860	0	--	14
Commonwealth Campuses											
Beaver	7	109,512	9	88,117	17	79,867	0	--	4	67,225	37
Brandywine	11	121,048	24	85,224	23	75,895	1	nd	8	62,558	67
DuBois	5	110,868	10	88,919	13	71,412	1	nd	8	59,742	37
Fayette	1	nd	18	87,792	15	69,456	0	--	7	64,311	41
Greater Allegheny	6	101,382	15	91,298	12	76,601	2	nd	3	nd	38
Penn State Great Valley	11	144,421	12	120,112	10	105,595	0	--	1	nd	34
Hazleton	10	106,217	19	90,437	10	75,232	1	nd	2	nd	42
Lehigh Valley	5	116,760	13	87,240	14	62,872	0	--	10	65,779	42
Mont Alto	7	97,941	11	93,204	22	79,488	4	67,043	8	68,455	52
New Kensington	3	nd	10	96,243	17	74,433	0	--	7	67,351	37
Penn State Abington	15	109,322	52	92,499	64	72,428	1	nd	20	57,935	152
Penn State Altoona	41	106,289	57	83,720	54	68,356	29	59,482	0	--	181
Penn State Behrend	31	134,904	83	100,153	88	82,616	4	72,596	54	69,587	260
Penn State Berks	22	118,467	59	89,548	35	71,042	0	--	7	58,325	123
Penn State Harrisburg	26	131,501	96	104,724	104	82,224	3	nd	11	69,987	240
Schuylkill	7	100,920	9	96,151	14	67,858	0	--	13	66,059	43
Scranton	1	nd	18	92,895	27	78,946	4	72,933	6	68,212	56
Shenango	1	nd	9	76,804	13	73,921	4	64,868	3	nd	30
Wilkes-Barre	4	109,134	5	94,034	16	71,831	0	--	5	65,710	30
York	6	120,210	16	91,934	17	78,610	0	--	5	68,606	44
Total	220		545		585		54		182		1,586
Dickinson School of Law	14	171,668	1	nd	12	106,616	1	nd	0	--	28
Penn State Law	30	198,684	1	nd	15	118,647	1	nd	2	nd	49

continued

TABLE 3
THE PENNSYLVANIA STATE UNIVERSITY
NUMBER AND AVERAGE SALARIES OF FULL-TIME FACULTY
BY RANK AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Professor		Associate Professor		Assistant Professor		Instructor		Other		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
University Park Colleges											
Agricultural Sciences	95	146,876	49	110,709	81	92,188	3	nd	55	84,821	283
Arts Architecture	50	111,743	61	87,643	68	73,559	0	--	26	69,965	205
Business - Smeal College	51	234,855	51	185,930	56	166,307	9	86,627	1	nd	168
College of Earth and Mineral Sciences	68	169,427	42	111,418	55	88,552	3	nd	64	82,665	232
College of Education	54	129,984	51	101,437	57	79,851	26	57,153	1	nd	189
College of Engineering	159	170,047	100	122,497	123	102,998	0	--	69	89,087	451
College of the Liberal Arts	229	159,038	204	89,907	230	67,723	2	nd	107	50,814	772
Communications - Bellisario College	13	165,312	24	101,129	25	88,910	0	--	7	82,795	69
Health and Human Development	63	150,511	72	101,446	76	83,420	17	66,042	32	92,570	260
Information Sciences & Technology	24	167,681	13	127,092	31	111,974	0	--	5	81,336	73
Nursing - Nese College	5	148,738	7	129,149	24	87,164	12	71,273	7	101,563	55
School of International Affairs	5	177,413	2	nd	2	nd	0	--	0	--	9
Science - Eberly College	160	150,763	100	100,705	96	87,991	1	nd	120	71,822	477
Total	976		776		924		73		494		3,243
Subtotal	1,270	151,671	1,370	101,454	1,589	84,342	141	67,398	871	86,745	5,241
College of Medicine											
College of Medicine-Basic Sciences	237	361,479	284	313,775	463	280,574	31	138,659	10	80,375	1,025
College of Medicine-Clinical Sciences	28	208,975	22	135,960	39	100,664	7	133,517	21	75,175	117
College of Medicine-VD Education	1	nd	6	100,363	4	95,769	0	--	0	--	11
College of Medicine-VD Research Grad	1	nd	0	--	0	--	0	--	1	nd	2
Total	267		312		506		38		32		1,155
Grand total	1,537	185,161	1,682	137,751	2,095	128,035	179	82,325	903	86,581	6,396

nd. No data given in ranks having 3 or fewer faculty.

SOURCE: Data provided by The Pennsylvania State University.

TABLE 4
THE PENNSYLVANIA STATE UNIVERSITY
NUMBER AND AVERAGE SALARIES OF FULL-TIME STAFF
BY RANK AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Executive/ administrative/ managerial		Other professional/ non-faculty		Clerical/secretarial		Technical/skilled/ service and other		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
Academic Support Units									
Educational Equity	8	\$104,373	35	\$58,152	10	\$40,860	2	nd	55
VP Provost - Academic	6	155,440	5	84,775	5	44,244	1	nd	17
VP Provost - Institutional	13	154,218	60	88,545	4	46,770	1	nd	78
Graduate School	16	116,081	29	61,442	8	40,304	1	nd	54
Millennium Scholars Program	2	nd	4	64,853	0	--	0	--	6
Penn State Global	15	112,108	56	54,758	7	43,287	7	\$47,351	85
Schreyer Honors College	9	115,127	7	61,104	3	nd	0	--	19
University Libraries	60	80,510	81	59,918	107	39,682	38	59,241	286
World Campus	71	100,714	258	66,662	33	40,671	47	50,308	409
Undergraduate Education	75	91,990	148	58,166	57	40,829	9	53,660	289
Vice President - Research	42	121,016	768	137,713	46	50,726	189	65,982	1,045
Vice President - Research	76	119,908	342	74,353	48	43,125	63	52,450	529
Total	393		1,793		328		358		2,872
Administrative Support Units									
Auxiliary and Business Services	198	71,562	72	67,554	165	38,240	842	44,385	1,277
Campus Recreation	17	71,761	12	49,678	2	nd	5	49,924	36
Central Purchasing	8	99,966	20	65,956	18	41,521	0	--	46
Development and Alumni Relations	41	154,411	358	77,050	84	43,777	8	57,510	491
Finance and Business Central	17	233,786	30	78,519	4	49,818	1	nd	52
Human Resources	42	111,702	196	54,704	46	37,176	5	53,021	289
Intercollegiate Athletics	50	119,288	239	96,453	27	42,994	40	52,520	356
Office of Budget and Finance	55	110,782	47	58,683	32	40,414	5	58,872	139
Office of General Counsel	1	nd	18	211,891	4	52,827	0	--	23
Office of Govt and Comm Relations	7	173,784	4	66,798	1	nd	0	--	12
Office of Physical Plant	81	104,099	214	82,793	32	44,292	960	54,693	1,287
Office of the President	4	629,092	2	nd	0	--	0	--	6
Penn State IT	82	118,068	347	84,759	10	44,230	121	53,157	560
Strategic Communications	17	140,309	22	71,697	4	48,960	7	64,059	50
Student Affairs	49	106,704	199	57,506	61	38,008	34	50,084	343
University Health Services	21	85,280	42	105,320	30	36,655	38	46,102	131
University Police and Public Safety	25	105,299	157	74,626	11	41,666	22	55,151	215
VP for Administration	7	188,307	11	71,647	5	46,546	0	--	23
General and Academic Offices	1	nd	0	--	0	--	0	--	1
Outreach	28	101,051	40	59,949	12	39,698	31	45,802	111

TABLE 4
THE PENNSYLVANIA STATE UNIVERSITY
NUMBER AND AVERAGE SALARIES OF FULL-TIME STAFF
BY RANK AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Executive/ administrative/ managerial		Other professional/ non-faculty		Clerical/secretarial		Technical/skilled/ service and other		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
WPSU TV	16	89,357	18	69,822	2	44,340	16	62,451	52
WPSU FM	0	--	4	60,204	0	--	1	nd	5
Total	767		2,052		550		2,136		5,505
Commonwealth Campuses									
Beaver	8	89,636	17	59,009	8	40,647	14	50,498	47
Brandywine	13	92,419	20	61,444	10	45,204	23	49,034	66
DuBois	7	71,779	18	52,726	6	37,726	16	47,071	47
Fayette	5	75,934	17	52,790	7	41,544	15	50,281	44
Penn State Great Valley	7	77,575	22	66,237	10	51,719	14	51,771	53
Greater Allegheny	7	81,595	18	56,661	9	41,442	18	47,096	52
Hazleton	9	86,500	21	53,691	5	48,093	17	48,517	52
Lehigh Valley	12	87,410	27	54,268	9	40,374	11	49,363	59
Mont Alto	10	80,016	12	61,126	11	41,083	14	50,726	47
New Kensington	8	74,446	19	62,725	8	41,730	11	51,400	46
Penn State Abington	29	95,341	53	58,944	16	46,273	51	48,378	149
Penn State Altoona	22	97,911	60	55,533	34	39,845	60	47,985	176
Penn State Behrend	36	101,673	87	55,604	40	39,264	85	49,417	248
Penn State Berks	15	85,821	31	58,341	17	40,272	36	49,814	99
Penn State Harrisburg	46	102,604	99	63,577	46	41,417	66	51,720	257
Schuylkill	10	85,769	19	53,849	8	40,508	16	51,600	53
Scranton	11	88,087	22	57,164	9	42,168	15	48,556	57
Shenango	5	70,010	12	52,977	7	39,225	10	48,682	34
Vice President for Commonwealth Campuses	51	169,913	11	74,439	3	nd	2	nd	67
Wilkes-Barre	7	80,508	16	55,143	10	42,297	11	46,990	44
York	13	92,314	17	62,267	11	46,077	15	51,961	56
Total	331		618		284		520		1,753
Dickinson School of Law	14	124,230	11	64,486	5	46,114	8	55,408	38
Penn State Law	17	111,936	23	72,204	11	44,927	6	60,832	57
University Park Colleges									
Agricultural Sciences	103	103,594	570	57,526	138	40,150	152	46,708	963
Arts Architecture	35	103,585	60	64,013	26	44,467	12	54,068	133
Business - Smeal College	63	142,230	80	65,456	36	44,440	18	49,073	197

continued

TABLE 4
THE PENNSYLVANIA STATE UNIVERSITY
NUMBER AND AVERAGE SALARIES OF FULL-TIME STAFF
BY RANK AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Executive/ administrative/ managerial		Other professional/ non-faculty		Clerical/secretarial		Technical/skilled/ service and other		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
College of Earth and Mineral Sciences	33	139,122	112	60,632	25	43,608	25	53,210	195
College of Education	19	132,449	44	58,177	27	43,124	7	47,445	97
College of Engineering	80	143,174	249	68,011	101	43,639	93	55,882	523
College of the Liberal Arts	62	125,857	149	60,761	91	41,245	64	43,934	366
Communications - Bellisario College	16	142,047	23	61,347	7	45,209	5	45,660	51
Health and Human Development	45	118,944	171	60,106	42	44,871	45	44,342	303
Information Sciences & Technology	16	128,529	38	60,683	12	42,685	11	52,250	77
Nursing - Nese College	13	148,573	28	60,971	9	41,037	7	25,366	57
School of International Affairs	2	nd	4	49,324	1	nd	0	--	7
Science - Eberly College	37	144,806	253	57,051	76	39,672	40	55,787	406
Total	524		1,781		591		479		3,375
Subtotal	2,046	112,519	6,278	76,412	1,769	41,551	3,507	51,000	13,600
College of Medicine									
College of Medicine-A BS	4	105,885	2	nd	5	44,615	10	57,273	21
College of Medicine-Basic Sciences	34	277,715	145	58,974	11	43,322	35	49,611	225
College of Medicine-Central Admin	18	119,137	63	67,227	5	46,375	4	57,716	90
College of Medicine-Clinical Sciences	15	74,258	267	59,176	16	48,641	63	42,129	361
College of Medicine-Facilities	3	nd	3	nd	0	--	3	nd	9
College of Medicine-VD Education	17	103,723	37	64,146	8	45,399	4	61,044	66
College of Medicine-VD Faculty Affairs	3	nd	1	nd	2	nd	0	--	6
College of Medicine-VD Research Grad	18	114,981	56	75,975	8	48,573	2	nd	84
Total	112		574		55		121		862
Grand total	2,158	115,022	6,852	75,240	1,824	41,710	3,628	50,876	14,462

nd. No data given in ranks having 3 or fewer faculty.

SOURCE: Data provided by The Pennsylvania State University.

TABLE 5
UNIVERSITY OF PITTSBURGH
NUMBER AND AVERAGE SALARIES OF FULL-TIME FACULTY
BY RANK AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Professor		Associate Professor		Assistant Professor		Instructor		Other		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
SVC and Provost											
Dietrich School of Arts and Sciences - Dean's Office	32	\$215,862	1	nd	2	nd	1	nd	4	\$53,467	40
Dietrich School of Arts and Sciences - Humanities	88	108,006	95	\$78,088	64	\$68,465	44	\$46,230	65	44,196	356
Dietrich School of Arts and Sciences - Natural Sciences	114	135,707	85	86,870	85	74,483	35	48,875	74	47,804	393
Dietrich School of Arts and Sciences - Social Sciences	42	132,254	41	101,648	35	93,600	1	nd	21	49,957	140
Senior Vice Chancellor and Provost	2	nd	0	--	0	--	0	--	0	--	2
Katz Graduate School of Business	31	231,446	30	166,365	29	160,303	0	--	1	nd	91
Education	18	151,193	28	100,898	33	79,095	5	48,500	52	53,418	136
Swanson School of Engineering	72	167,235	60	114,774	62	82,896	1	nd	61	43,254	256
Law	27	131,727	9	101,550	4	71,378	0	--	5	59,007	45
Graduate School of Public and International Affairs	3	nd	13	127,673	8	94,483	0	--	4	78,259	28
Social Work	7	115,439	8	103,725	25	71,290	0	--	2	nd	42
Johnstown	20	94,995	46	76,305	45	62,003	20	57,055	0	--	131
Greensburg	6	90,445	23	78,109	24	66,985	22	54,006	0	--	75
Titusville	1	nd	2	nd	1	nd	4	72,030	0	--	8
Bradford	7	88,949	21	85,510	33	65,331	7	55,746	0	--	68
University Center for International Studies	0	--	0	--	0	--	1	nd	14	46,049	15
Libraries	0	--	0	--	0	--	0	--	62	62,311	62
Learning Research and Development Center	0	--	0	--	0	--	0	--	34	64,718	34
University Center for Social and Urban Research	0	--	0	--	0	--	0	--	1	nd	1
School of Computing and Information	21	161,386	13	110,321	29	92,642	0	--	4	74,351	67
Total	491		475		479		141		404		1,990
SVC Health Sciences											
Senior Vice Chancellor Health Sciences	0	--	1	nd	0	--	0	--	21	66,940	22
Dental Medicine	13	174,739	20	131,211	48	93,359	8	52,708	5	44,649	94
Nursing	15	129,142	15	97,755	58	71,882	0	--	2	nd	90
Pharmacy	20	154,583	25	111,012	33	93,751	2	nd	17	41,531	97
School of Public Health	36	180,467	51	109,989	60	84,556	1	nd	18	44,554	166
School of Health and Rehabilitation Sciences	34	127,396	37	94,159	79	81,200	16	63,227	11	44,335	177
Total	118		149		278		27		74		646
Subtotal	609	146,761	624	99,175	757	81,663	168	52,398	478	51,683	2,636
School of Medicine											
Medicine	602	126,362	620	78,657	1,251	55,690	88	57,565	407	45,242	2,968
UPMC Hillman Cancer Center	0	--	0	--	0	--	0	--	1	nd	1
School of Medicine Division Administration	0	--	1	nd	3	nd	4	107,700	0	--	8
Total	602		621		1,254		92		408		2,977
Grand Total	1,211	136,646	1,245	89,077	2,011	65,630	260	54,997	886	48,731	5,613

nd. No data given in ranks having 3 or fewer faculty.
SOURCE: Data provided by the University of Pittsburgh.

TABLE 6
UNIVERSITY OF PITTSBURGH
NUMBER AND AVERAGE SALARIES OF FULL-TIME STAFF
BY RANK AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Executive/ administrative/ managerial		Other professional/ non-faculty		Clerical/secretarial		Technical/skilled/ service and other		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
SVC Business and Operations									
Facilities Management	7	\$140,276	92	\$68,975	5	\$36,410	351	\$51,857	455
Senior Vice Chancellor Business and Operations	12	237,527	5	54,467	0	--	0	--	17
Human Resources	13	116,869	65	53,144	13	34,583	21	34,990	112
Office of Real Estate	3	nd	5	52,303	0	--	0	--	8
Business, Hospitality and Auxiliary Services	21	100,117	80	50,333	37	32,080	166	51,218	304
Public Safety and Emergency Management	16	112,340	65	64,342	6	31,670	104	53,026	191
Office of Planning, Design, and Construction	0	--	7	66,021	0	--	0	--	7
Total	72		319		61		642		1,094
SVC and Provost									
Student Affairs	30	110,940	140	52,149	14	32,430	2	nd	186
Dietrich School of Arts and Sciences - Dean's Office	22	100,886	66	55,929	0	--	0	--	88
Dietrich School of Arts and Sciences - Humanities	0	--	37	46,544	3	nd	0	--	40
Dietrich School of Arts and Sciences - Natural Sciences	6	81,492	156	45,361	3	nd	29	40,273	194
Dietrich School of Arts and Sciences - Social Sciences	0	--	15	44,548	0	--	0	--	15
Dietrich School of Arts and Sciences - Undergraduate Studies	8	79,769	62	47,239	0	--	0	--	70
Senior Vice Chancellor and Provost	75	175,583	201	54,291	17	28,452	3	nd	296
College of General Studies	2	nd	10	50,837	0	--	0	--	12
David C. Frederick Honors College	2	nd	13	60,111	0	--	0	--	15
Katz Graduate School of Business	11	92,926	61	55,876	8	34,503	0	--	80
Education	17	88,260	77	52,598	1	nd	0	--	95
Swanson School of Engineering	25	97,836	93	53,535	1	nd	8	53,011	127
Law	8	100,996	25	53,665	4	33,540	0	--	37
Graduate School of Public and International Affairs	6	81,604	19	53,489	0	--	0	--	25
Social Work	6	86,797	119	62,342	11	32,893	0	--	136
Johnstown	5	97,891	68	50,032	18	35,297	49	39,017	140
Greensburg	11	79,331	50	42,955	10	30,131	17	40,726	88
Titusville	1	nd	7	46,871	2	nd	4	49,687	14
Bradford	12	101,664	71	48,253	11	37,823	10	46,613	104
University Center for International Studies	10	99,965	70	53,253	0	--	0	--	80
Libraries	0	--	77	45,222	7	38,114	0	--	84
Learning Research and Development Center	1	nd	29	54,583	1	nd	8	32,202	39
University Center for Social and Urban Research	3	nd	25	59,771	0	--	4	28,299	32
School of Computing and Information	6	102,190	43	56,732	0	--	0	--	49
Total	267		1,534		111		134		2,046
SVC Health Sciences									
Senior Vice Chancellor Health Sciences	13	197,502	37	53,793	0	--	0	--	50
Dental Medicine	7	85,404	121	49,708	9	35,650	36	35,987	173
Nursing	3	nd	54	50,403	8	33,018	1	nd	66

continued

TABLE 6
UNIVERSITY OF PITTSBURGH
NUMBER AND AVERAGE SALARIES OF FULL-TIME STAFF
BY RANK AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Executive/ administrative/ managerial		Other professional/ non-faculty		Clerical/secretarial		Technical/skilled/ service and other		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
Pharmacy	5	100,941	122	62,281	0	--	2	nd	129
School of Public Health	10	94,945	229	60,257	3	nd	8	34,115	250
School of Health and Rehabilitation Sciences	6	105,078	158	55,924	0	--	6	33,199	170
Total	44		721		20		53		838
Chancellor	50	168,786	78	58,394	6	35,305	0	--	134
Senior Vice Chancellor Research	67	143,931	140	59,975	0	--	0	--	207
Office of University Counsel	17	183,782	9	54,583	2	nd	0	--	28
Senior Vice Chancellor Philanthropic and Alumni Engagement	96	125,561	129	55,560	1	nd	0	--	226
Pitt Information Technology	25	177,845	270	82,804	1	nd	3	nd	299
Athletics	41	151,525	174	161,912	4	50,066	0	--	219
Senior Vice Chancellor and Chief Financial Officer	61	150,895	105	55,634	4	30,323	0	--	170
Subtotal	740	135,006	3,479	62,311	210	33,964	832	48,621	5,261
School of Medicine Division									
Medicine	89	97,980	1,671	57,665	10	44,852	201	33,873	1,971
UPMC Hillman Cancer Center	12	86,020	223	55,441	4	34,188	21	32,571	260
School of Medicine Division Administration	57	153,489	230	62,854	1	nd	197	39,993	485
Total	158		2,124		15		419		2,716
Grand Total	898	131,855	5,603	60,674	225	34,434	1,251	44,623	7,977

nd. No data given in ranks having 3 or fewer faculty.

SOURCE: Data provided by the University of Pittsburgh.

TABLE 7
TEMPLE UNIVERSITY
NUMBER AND AVERAGE SALARIES OF FULL-TIME FACULTY
BY RANK AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Professor		Associate Professor		Assistant Professor		Instructor		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
Provost									
Beasley School of Law	37	\$202,590	5	\$156,646	9	\$132,238	0	--	51
College of Education	18	147,626	22	108,700	16	83,316	0	--	56
College of Engineering	14	174,197	31	121,070	23	93,036	2	nd	70
College of Liberal Arts	107	140,576	133	96,592	111	74,454	23	\$54,036	374
College of Public Health	18	207,511	49	124,105	76	100,512	26	75,691	169
College of Science and Technology	72	184,923	80	103,281	80	81,366	6	68,190	238
Ctr for Performing/Cinematic Arts	31	151,792	37	107,730	21	80,987	4	71,794	93
Fox School of Business	43	220,977	68	166,708	61	141,859	1	nd	173
Klein College	13	161,038	31	114,805	33	83,797	0	--	77
Kornberg School of Dentistry	11	217,880	19	200,696	26	159,246	9	100,690	65
School of Pharmacy	15	166,372	10	147,637	12	108,739	0	--	37
School of Tourism and Hospitality	3	nd	12	122,195	9	91,503	0	--	24
Tyler School of Art & Architecture	15	143,961	42	91,622	26	79,777	0	--	83
Total	397		539		503		71		1,510
Sub-Total (Excludes Med. and Pod. Schls.)	397	172,594	539	118,002	503	96,497	71	70,944	1,510
School of Podiatric Medicine	5	126,229	7	99,451	1	nd	1	nd	14
Sub-Total (Excludes Med. Schls.)	402	172,017	546	117,765	504	96,599	72	71,330	1,524
School of Medicine	220	173,505	186	142,071	305	123,464	10	77,320	721
Grand Total	622	172,544	732	123,941	809	106,727	82	72,060	2,245

nd. No data given in classifications having 3 or fewer staff.

SOURCE: Data provided by Temple University.

TABLE 8
TEMPLE UNIVERSITY
NUMBER AND AVERAGE SALARIES OF FULL-TIME STAFF
BY CLASSIFICATION AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Executive/ administrative/ managerial		Other professional non-faculty		Clerical/secretarial		Instructor		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
President									
Intercollegiate Athletics	28	\$91,577	123	\$93,442	1	nd	5	\$43,723	157
Internal Audit	4	129,587	4	92,018	0	--	0	--	8
Office of the President	6	116,449	1	nd	0	--	0	--	7
Office of University Counsel	2	nd	9	117,815	0	--	0	--	11
University Compliance Office	4	81,602	4	62,500	0	--	0	--	8
Total	44		141		1		5		191
Provost									
AAAIR	8	91,873	25	58,347	0	--	0	--	33
Beasley School of Law	44	102,023	27	66,382	4	\$50,187	1	nd	76
Center for Equity and Inclusion	7	118,944	2	nd	1	nd	0	--	10
College of Education	49	93,727	66	58,333	3	nd	2	nd	120
College of Engineering	22	85,945	14	53,075	0	--	0	--	36
College of Liberal Arts	53	89,379	74	53,268	1	nd	5	53,684	133
College of Public Health	53	96,949	78	58,097	0	--	11	43,776	142
College of Science and Technology	31	104,340	44	57,148	2	nd	9	48,443	86
Ctr for Performing/Cinematic Arts	20	98,775	25	58,200	0	--	4	45,450	49
Enrollment Management	38	73,329	42	50,981	11	44,728	0	--	91
Fox School of Business	94	85,769	58	63,449	1	nd	0	--	153
Global Engagement	19	84,542	19	54,715	1	nd	0	--	39
Graduate School	6	85,056	2	nd	0	--	0	--	8
Health and Wellness	10	110,851	48	96,844	5	47,638	4	48,084	67
Information Technology Services	83	116,150	119	73,063	2	nd	17	74,728	221
International Campuses	3	nd	1	nd	0	--	0	--	4
Klein College	28	88,094	22	59,096	0	--	1	nd	51
Komberg School of Dentistry	33	93,340	15	60,808	58	48,135	54	48,769	160
Libraries	13	105,349	90	66,655	6	53,964	2	nd	111
Office of the Provost	15	181,751	0	--	0	--	0	--	15
Provost Operations	0	--	1	nd	0	--	0	--	1
Residence Halls-Main	22	81,534	17	50,139	7	46,385	53	52,280	99
School of Pharmacy	20	128,221	17	61,276	1	nd	4	36,519	42
School of Tourism and Hospitality	9	102,063	4	61,871	0	--	0	--	13
Student Affairs	29	75,184	27	48,163	3	nd	0	--	59
Temple Press	3	nd	7	54,862	0	--	0	--	10
Tyler School of Art & Architecture	17	89,505	13	49,469	0	--	8	44,824	38
University College	32	75,777	40	58,734	2	nd	4	43,897	78
Vice President for Research	21	109,072	24	64,948	0	--	0	--	45
Vice Provost Faculty Affairs	11	102,337	6	59,055	0	--	0	--	17

TABLE 8
TEMPLE UNIVERSITY
NUMBER AND AVERAGE SALARIES OF FULL-TIME STAFF
BY CLASSIFICATION AND ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Executive/ administrative/ managerial		Other professional non-faculty		Clerical/secretarial		Instructor		Total Number
	Number	Average Salary	Number	Average Salary	Number	Average Salary	Number	Average Salary	
Vice Provost for U/G Studies	25	82,127	19	51,306	1	nd	0	--	45
Total	818		946		109		179		2,052
Senior VP for Engagement									0
Govt Affairs & Civic Engagement	4	189,048	2	nd	0	--	0	--	6
Institutional Advancement	64	95,029	14	55,035	2	nd	0	--	80
Strategic Events	6	103,660	0	--	0	--	0	--	6
University Marketing	26	83,064	35	58,279	0	--	1	nd	62
Vice President for Public Affairs	7	92,546	22	47,319	0	--	0	--	29
WRTI Operations	14	91,677	8	71,039	0	--	0	--	22
Total	121		81		2		1		205
Senior Vice President and COO									
Business Services	4	139,357	1	nd	0	--	0	--	5
Environ Health & Radiation Safety	4	122,173	12	91,911	0	--	6	63,167	22
Facilities Management	66	105,924	23	90,696	10	47,595	367	55,878	466
Human Resources	28	114,512	29	64,251	17	49,295	0	--	74
Institutional Expenses	3	nd	0	--	2	nd	0	--	5
Office of the Sr. VP for Finance	40	117,959	40	60,947	9	48,401	0	--	89
Office of the SVP and COO	1	nd	0	--	0	--	0	--	1
Parking Services	8	71,922	1	nd	0	--	0	--	9
Public Safety	5	119,309	5	76,780	1	nd	153	64,876	164
Total	159		111		39		526		835
Sub-Total (Excludes Med. And Pod. Schls.)	1,142	98,091	1,279	66,088	151	48,698	711	56,736	3,283
School of Podiatric Medicine	6	105,576	11	65,140	7	44,186	17	44,958	41
Sub-Total (Excludes Med. Schl.)	1,148	98,130	1,290	66,080	158	48,498	728	56,461	3,324
School of Medicine	144	107,563	255	63,680	9	42,112	38	46,726	446
Grand Total	1,292	99,182	1,545	65,684	167	48,154	766	55,978	3,770

nd. No data given in classifications having 3 or fewer staff.

SOURCE: Data provided by Temple University.

II. ACTUAL REVENUES AND EXPENDITURES

Pages 16 through 35 contain various tables concerning the actual operating revenues and expenditures of each university's general fund for fiscal years 2021-22 and 2022-23. For The Pennsylvania State University, University of Pittsburgh and Temple University, this section contains tables comparing actual operating revenues and expenditures for each university's general fund and tables detailing the operating expenditures by type and academic and administrative unit for the two years. For Lincoln University, there is a table comparing the actual operating revenues and expenditures for the university's general fund, a table detailing two years worth of expenditures by type and a table detailing the travel, subsistence and lodging spent by each academic and administrative unit in 2022-23.

Please Note: Revenue and expenditure data from auxiliary enterprises are not included in this year's report. The Public School Code of 1949 only requires that universities submit "revenue and expenditures of any auxiliary enterprise which is directly funded in whole or in part by tuition or a State appropriation for the current fiscal year."² All four universities stated that auxiliary enterprises are not funded in whole or in part by tuition or State appropriation and therefore revenue and expenditures are not required to be submitted for these enterprises.

² The Public School Code of 1949, § 2004-D (a)(4). See the Appendix for a copy of Section 2004-D.

TABLE 1
LINCOLN UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING REVENUES
& EXPENDITURES BY EXPENDITURE TYPE
2021-22 vs. 2022-23

Category	2021-22		2022-23		2021-22 vs. 2022-23	
	Amount	Percent of grand total	Amount	Percent of grand total	Amount Change	Percent Change
Operating Revenues						
Instructional:						
Tuition & Fees	\$26,295,616	39.5%	\$25,829,662	49.2%	-\$465,954	-1.8%
State Appropriations	15,166,000	22.8	15,166,000	28.9	0	-
Other Operating Revenues	25,055,481	37.7	11,520,811	21.9	-13,534,670	- 54.0
Grand total revenue	66,517,097	100.0	52,516,473	100.0	-14,000,624	- 21.0
Operating Expenditures						
Instructional:						
Salaries and Wages	26,108,065	43.3	27,639,635	45.0	1,531,570	5.9
Employee Benefits	7,710,245	12.8	8,229,891	13.4	519,646	6.7
Travel Expenditures	804,592	1.3	1,257,031	2.0	452,439	56.2
Other	25,712,872	42.6	24,332,191	39.6	-1,380,681	- 5.4
Grand total expenditures	60,335,774	100.0	61,458,748	100.0	1,122,974	1.9

SOURCE: Data provided by Lincoln University.

TABLE 2
LINCOLN UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS DEPARTMENTAL EXPENDITURES
BY EXPENDITURE TYPE
2021-22 vs. 2022-23

Category	2021-22		2022-23		2021-22 vs. 2022-23	
	Amount	Percent of grand total	Amount	Percent of grand total	Amount change	Percent change
Academic Support	\$3,339,314	5.5%	\$3,540,947	5.8%	\$201,633	6.0%
Administration And Institutional Support	11,836,984	19.6	13,804,577	22.5	1,967,593	16.6
Fundraising	1,321,369	2.2	1,365,296	2.2	43,927	3.3
Instruction	18,626,775	30.9	19,423,307	31.6	796,532	4.3
Research	5,217,490	8.6	3,370,334	5.5	-1,847,156	- 35.4
Scholarship Allowances	11,140,536	18.5	9,946,424	16.2	-1,194,112	- 10.7
Student Services	8,853,306	14.7	10,007,863	16.3	1,154,557	13.0
Grand Total	60,335,774	100.0	61,458,748	100.0	1,122,974	1.9

SOURCE: Data provided by Lincoln University.

TABLE 3
LINCOLN UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
TRAVEL, SUBSISTENCE AND LODGING
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Amount	Academic/administrative unit	Amount
Academic Student Support	\$21,168	VA Relations	\$9,619
Admissions Office	59,630	VP of Finance & Admin	5,682
Alumni Relations	74,157	VP of Academic Affairs Office	358,024
Assemblies and Chapel	1,353	VP of Human Resources Office	103,854
Athletic Trainer	2,342	VP of Institutional Advancemnt	55,192
Athletics-General Expense	116,708	VP of Student Success Office	305,339
Band	19,220	Women's Basketball	214,704
Bd Of Trustees	20,332	Women's Soccer	24,976
BioMed/Health Sciences	1,539	Women's Softball	161,209
Career Services	109	Women's Track	1,411
Counseling	3,412	Women's Volleyball	24,568
Dean of Students	114,926	Biology	10,451
Development Office	29,296	Chemistry	18,050
Development Operations Office	367	Computer Science	1,767
Facilities and Program Mgmt.	196	Economics and Business - MC	3,023
Faculty Affairs	213,372	Economics and Business - SACE	2,432
Financial Aid	5,719	Education - SACE	1,601
General Buildings	196	Faculty Development	571
Health and Wellness	215	HBCU22 ACT VI-Carryforward	38
Information Technology Office	5,550	History	6,907
Institutional Equity	6,529	Human Services - SACE	3,960
International Prog & Service	13,655	International Prog & Service	2,653
Legal Department	66	Languages and Linguistics	8,870
Library	241	Library	5,034
Men's Baseball	195,742	LSAMP STEM Pathways and Resear	627
Men's Basketball	164,839	Mass Communications	15,158
Men's Football	283,866	Mathematics	4,943
Men's Track	176,863	Mellon Foundation Grant	962
President's Office	188,289	NASA-PSU-PA Space Grant Consortium	1,132
Public Safety and Security	20,863	NSF Bioinformatics	4,471
Purchasing	116,841	NSF TIP (LU FIELDS)	654
Registrar's Office	1,265	Nursing Program	695
Resid. Life	200	PA Temple Alzheimers Disease	363
SGA	5,499	Physical and Health Education	10,940
Sponsored Programs Office	19,154	Political Science	277
Student Engagement	44,839	Psychology - MC	2,135
Student Life & Development	40,905	Risk Factors for Covid	3,742
Title III Future Act - Act-1	1,922	Sociology	1,299
Title III Future Act - Act-2	100	Sponsored Programs Office	794
Title III Future Act - Act-5	2,921	Title III Future Act - Act-2	1,890
Title III HBCU-17 Activity I	4,509	Title III HBCU-22 Activity I	1,104
Title III HBCU-17 Activity VI	1,404	Visual Art	7,822
Title III HBCU-17 Carryover	22,364		
Title III HBCU-17 Inst Equity	4,414		
Title III HBCU-22 Activity I	7,704		
Title III HBCU-22 Activity V	2,389		
Trucking and Automobile Exp	3,678		
UNCF	6,984		
Undergraduate Research	693		
		Grand Total	3,417,485

SOURCE: Data provided by Lincoln University.

TABLE 4
THE PENNSYLVANIA STATE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING REVENUES AND EXPENDITURES
COMPARATIVE SUMMARY
2021-22 vs. 2022-23

Category	2021-22		2022-23		2021-22 vs. 2022-23	
	Amount	Percent of grand total	Amount	Percent of grand total	Amount change	Percent change
Operating Revenues:						
Instructional:						
Tuition & Fees	\$2,008,030,489	72.2%	\$2,140,308,880	72.0%	\$132,278,391	6.6%
State Appropriations	296,660,000	10.7	299,410,000	10.1	2,750,000	0.9
Departmental Income	93,723,715	3.4	301,774,178	10.2	208,050,463	222.0
Other Operating Income	381,196,219	13.7	231,053,632	7.8	-150,142,587	- 39.4
Grand total revenues	2,779,610,423	100.0	2,972,546,690	100.0	192,936,267	6.9
Operating Expenditures:						
Instructional:						
Total Salaries & Wages	1,377,484,697	48.2	1,355,377,294	43.8	-22,107,403	- 1.6
Employee Benefits ¹	395,270,143	13.8	450,677,122	14.5	55,406,979	14.0
Travel ²	20,949,613	0.7	32,630,745	1.1	11,681,132	55.8
Other Operating Expenditures	1,064,324,218	37.2	1,258,811,718	40.6	194,487,500	18.3
Grand total expenditures	2,858,028,671	100.0	3,097,496,879	100.0	239,468,208	8.4

1. Includes fringe benefit recovery.

2. Includes travel and business expense.

SOURCE: Data provided by The Pennsylvania State University.

TABLE 5
THE PENNSYLVANIA STATE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2021-22

Academic/administrative unit	Total salaries and wages	Employee benefits	Travel	Other operating expenditures	Total operating expenditures	Employee benefits: percent of total salaries and wages	Travel: percent of total operating expenditures
Academic Support Units							
Enrollment Management	\$19,223,939	\$6,287,234	\$387,428	\$75,085,494	\$100,984,094	32.7%	0.4%
Graduate School	7,939,638	1,473,998	76,260	8,835,076	18,324,973	18.6	0.4
Millennium Scholars Program	552,873	180,794	57,365	3,066,874	3,857,906	32.7	1.5
Outreach	6,699,351	2,008,862	341,398	2,307,893	11,357,504	30.0	3.0
Penn State Global	5,266,296	1,743,310	1,564,205	11,914,783	20,488,594	33.1	7.6
Penn State IT	46,178,910	15,666,626	279,352	47,457,785	109,582,673	33.9	0.3
Schreyers Honors College	1,650,958	569,310	2,439	3,765,056	5,987,763	34.5	a
University Libraries	25,390,284	8,392,979	209,198	23,067,278	57,059,739	33.1	0.4
Vice President - Research	53,868,176	17,652,193	423,959	42,631,815	114,576,144	32.8	0.4
World Campus	27,925,869	9,573,298	170,103	38,085,723	75,754,993	34.3	0.2
WPSU TV	3,166,668	1,083,736	18,418	233,707	4,502,528	34.2	0.4
Total	197,862,962	64,632,340	3,530,125	256,451,485	522,476,912	32.7	0.7
Administrative Support Units							
Applied Research Lab	27,677,846	-16,963,276	7,637	2,746,595	13,468,802	- 61.3	0.1
Auxiliary and Business Service	5,534,412	1,909,484	133,356	7,083,723	14,660,975	34.5	0.9
Budget and Finance	10,163,991	3,497,366	25,989	439,322	14,126,668	34.4	0.2
Campus Recreation	4,712,755	919,547	268,035	2,116,728	8,017,064	19.5	3.3
Central Purchasing	2,817,986	971,372	8,106	589,902	4,387,367	34.5	0.2
Controller University-Wide	1,421,204	-21,886,315	1,030,138	181,817,265	162,382,292	- 1540.0	0.6
Development & Alumni Relations	32,356,167	10,700,655	1,055,957	3,301,165	47,413,944	33.1	2.2
Educational Equity	2,500,293	785,695	16,047	514,217	3,816,252	31.4	0.4
Finance & Business Central	3,766,145	1,270,145	46,058	616,859	5,699,207	33.7	0.8
General and Academic Officers	18,469,361	6,037,708	0	-17,217	24,489,851	32.7	a
Human Resources	17,868,325	6,096,384	28,428	2,599,229	26,592,366	34.1	0.1
Intercollegiate Athletics	2,092,480	597,325	105,912	481,123	3,276,840	28.5	3.2
Office of Physical Plant	39,810,357	13,671,698	246,791	147,111,749	200,840,596	34.3	0.1
Office of the President	7,372,000	2,187,756	103,671	28,723,142	38,386,569	29.7	0.3
Strategic Communications	4,381,593	1,504,673	35,996	10,477,492	16,399,754	34.3	0.2
Student Affairs	16,064,148	5,266,883	114,369	4,457,463	25,902,863	32.8	0.4
University Contingency	0	0	0	389,693	389,693	-	a
University Health Services	10,217,697	3,332,494	21,250	17,456,014	31,027,455	32.6	0.1
University Police	16,274,585	5,575,552	884,757	4,258,968	26,993,863	34.3	3.3
VP for Administration	2,002,927	668,850	133,860	593,724	3,399,361	33.4	3.9
VP Provost - Academic	1,270,978	422,958	53,608	858,193	2,605,737	33.3	2.1
VP Provost Institutional	7,636,429	2,610,701	38,399	2,918,495	13,204,024	34.2	0.3
WPSU FM	0	0	0	0	0	-	-
Total	234,411,680	29,177,654	4,358,365	419,533,843	687,481,542	12.4	0.6

continued

TABLE 5
THE PENNSYLVANIA STATE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2021-22

Academic/administrative unit	Total salaries and wages	Employee benefits	Travel	Other operating expenditures	Total operating expenditures	Employee benefits: percent of total salaries and wages	Travel: percent of total operating expenditures
Commonwealth Campuses							
Abington	25,238,442	7,903,334	822,540	7,735,471	41,699,787	31.3	2.0
Altoona	27,275,073	9,028,155	340,417	6,737,320	43,380,966	33.1	0.8
Beaver	6,183,004	1,987,052	137,023	1,634,817	9,941,896	32.1	1.4
Berks	18,432,932	6,136,939	324,522	3,924,086	28,818,479	33.3	1.1
Brandywine	10,791,598	3,438,957	105,975	2,637,231	16,973,760	31.9	0.6
DuBois	5,983,518	1,971,719	89,784	1,809,774	9,854,795	33.0	0.9
Erie - Behrend	38,921,015	12,989,581	891,627	18,735,667	71,537,890	33.4	1.2
Fayette - Eberly	6,172,089	1,985,935	154,493	2,019,241	10,331,757	32.2	1.5
Great Valley	8,667,662	2,787,760	57,708	2,561,380	14,074,510	32.2	0.4
Greater Allegheny	5,834,831	1,919,443	92,898	1,945,829	9,793,001	32.9	0.9
Harrisburg	44,222,650	13,701,008	441,782	10,758,086	69,123,525	31.0	0.6
Hazleton	7,563,375	2,492,250	149,801	2,740,659	12,946,085	33.0	1.2
Lehigh Valley	7,302,897	2,283,285	134,150	2,317,641	12,037,972	31.3	1.1
Mont Alto	7,926,676	2,562,257	261,700	2,298,094	13,048,728	32.3	2.0
New Kensington	5,887,921	1,877,108	166,861	1,710,482	9,642,373	31.9	1.7
Schuylkill	6,768,765	2,255,613	220,322	3,041,747	12,286,447	33.3	1.8
Scranton	8,560,517	2,797,245	154,208	2,245,221	13,757,191	32.7	1.1
Shenango	4,297,224	1,406,529	72,809	1,063,232	6,839,794	32.7	1.1
VP Commonwealth Campuses	11,547,346	3,913,868	117,013	846,578	16,424,804	33.9	0.7
Wilkes-Barre	4,920,554	1,611,899	82,124	1,266,780	7,881,356	32.8	1.0
York	8,149,641	2,616,241	49,953	2,688,279	13,504,115	32.1	0.4
Total	270,647,729	87,666,178	4,867,711	80,717,614	443,899,231	32.4	1.1
Dickinson Law	6,707,468	2,251,362	144,192	11,477,900	20,580,922	33.6	0.7
Penn State Law	14,084,386	4,657,685	166,025	24,661,259	43,569,356	33.1	0.4
University Park Colleges							
Agriculture	51,869,469	22,329,064	1,179,883	17,586,399	92,964,815	43.0	1.3
Arts & Architecture	30,803,448	9,477,735	380,350	6,560,715	47,222,248	30.8	0.8
Business - Smeal	56,234,209	18,440,452	566,824	7,805,567	83,047,052	32.8	0.7
Communications	12,928,109	3,978,052	243,260	1,897,511	19,046,932	30.8	1.3
Controller University-wide	0			0	0	-	
Earth & Mineral Sciences	36,051,597	11,189,227	394,711	7,228,470	54,864,005	31.0	0.7
Education	24,063,996	7,421,310	348,663	5,234,422	37,068,391	30.8	0.9
Engineering	95,003,650	28,201,735	1,078,453	27,677,074	151,960,912	29.7	0.7
Health & Human Development	38,781,626	11,926,115	409,593	7,672,650	58,789,983	30.8	0.7

continued

TABLE 5
THE PENNSYLVANIA STATE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2021-22

Academic/administrative unit	Total salaries and wages	Employee benefits	Travel	Other operating expenditures	Total operating expenditures	Employee benefits: percent of total salaries and wages	Travel: percent of total operating expenditures
Information Sciences and Tech	20,116,136	5,804,379	98,913	4,858,255	30,877,682	28.9	0.3
International Affairs	2,066,901	659,622	19,147	1,145,497	3,891,167	31.9	0.5
Liberal Arts	116,304,262	34,645,137	1,553,327	14,067,923	166,570,650	29.8	0.9
Nursing	8,614,142	2,790,567	110,704	1,513,564	13,028,977	32.4	0.8
Science - Eberly	75,582,837	22,082,850	879,083	22,345,345	120,890,115	29.2	0.7
Total	568,420,380	178,946,245	7,262,910	125,593,392	880,222,927	31.5	0.8
Subtotal	1,292,134,605	367,331,463	20,329,329	918,435,493	2,598,230,890	28.4	0.8
College of Medicine							
COM-ABS	1,510,938	606,626	1,002	6,699,065	8,817,630	40.1	a
COM-Basic Sciences	20,242,625	7,164,397	128,049	5,467,870	33,002,942	35.4	0.4
COM-Clinical Science	26,010,511	8,074,031	346,550	8,147,281	42,578,373	31.0	0.8
COM-Facilities	1,070,443	419,614	6,709	39,277,105	40,773,871	39.2	a
COM-Finance	10,041,759	3,556,999	-9,501	67,650,703	81,239,959	35.4	a
COM-VD Education	12,107,181	3,442,170	68,124	10,684,623	26,302,098	28.4	0.3
COM-VD Faculty Affairs	1,273,248	356,162	35,736	1,015,627	2,680,773	28.0	1.3
COM-VD Research	13,093,388	4,318,682	43,614	6,946,451	24,402,135	33.0	0.2
Total	85,350,092	27,938,680	620,284	145,888,724	259,797,780	32.7	0.2
Grand total	1,377,484,697	395,270,143	20,949,613	1,064,324,218	2,858,028,670	28.7	0.7

a. Rounds to less than 0.1 percent.

SOURCE: Data provided by The Pennsylvania University.

TABLE 6
THE PENNSYLVANIA STATE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Total salaries and wages	Employee benefits	Travel	Other operating expenditures	Total operating expenditures	Employee benefits percent of total salaries and wages	Travel: percent of total operating expenditures
Academic Support Units							
Graduate School	\$9,154,866	\$1,940,692	\$179,385	\$9,592,524	\$20,867,467	21.2%	0.9%
Millennium Scholars Program	554,111	180,520	112,962	3,590,713	4,438,306	32.6	3.1
Penn State Global	6,816,831	2,295,129	2,139,641	19,147,850	30,399,451	33.7	11.2
Schreyer Honors College	2,030,919	706,677	0	3,339,559	6,077,155	34.8	a
Undergraduate Education	8,551,514	2,736,634	81,959	4,586,536	15,956,643	32.0	1.8
University Libraries	25,899,802	8,720,330	335,613	21,073,962	56,029,708	33.7	1.6
Vice President - Research	58,754,097	19,728,161	912,345	25,426,196	104,820,799	33.6	3.6
VP Provost - Academic	3,466,781	1,164,994	133,413	1,035,886	5,801,073	33.6	12.9
VP Provost Institutional	4,371,867	1,528,949	29,064	627,018	6,556,898	35.0	4.6
World Campus	28,216,658	9,888,704	300,770	37,430,801	75,836,934	35.0	0.8
Total	147,817,446	48,890,791	4,225,152	125,851,045	326,784,433	33.1	3.4
Administrative Support Units							
Auxiliary and Business Service	6,539,523	2,308,461	94,199	4,135,173	13,077,356	35.3	2.3
Budget and Finance	11,297,018	3,933,219	61,734	1,172,693	16,464,664	34.8	5.3
Campus Recreation	4,549,464	840,222	349,366	3,130,162	8,869,214	18.5	11.2
Central Procurement	2,971,820	1,049,996	9,288	318,498	4,349,602	35.3	2.9
Development & Alumni Relations	0	0	0	0	0		
Educational Equity	2,973,268	952,514	28,108	700,659	4,654,549	32.0	4.0
Enrollment Management	11,999,494	4,091,665	584,913	96,540,322	113,216,395	34.1	0.6
Finance & Business Central	3,247,906	1,143,066	69,373	580,583	5,040,928	35.2	11.9
General and Academic Officers	766,683	191,793		-31,599	926,877	25.0	a
Human Resources	18,513,316	6,492,895	81,010	3,165,744	28,252,965	35.1	2.6
Intercollegiate Athletics	2,590,345	753,583	354,337	1,118,509	4,816,774	29.1	31.7
Off of Govt and Comm Relations	1,214,263	419,340	86,686	189,651	1,909,940	34.5	45.7
Office of General Counsel	6,924,992	2,397,277	78,367	9,328,398	18,729,035	34.6	0.8
Office of Physical Plant	41,830,371	14,730,616	251,226	144,571,445	201,383,658	35.2	0.2
Office of the President	4,152,207	1,781,588	159,423	-9,844,526	-3,751,308	42.9	a
Outreach	8,144,717	2,503,688	604,240	6,934,219	18,186,865	30.7	8.7
Penn State IT	49,103,802	17,048,763	466,011	49,340,943	115,959,518	34.7	0.9
Strategic Communications	4,773,602	1,675,846	53,341	8,491,704	14,994,493	35.1	0.6
Student Affairs	17,580,749	5,820,264	229,891	7,322,113	30,953,017	33.1	3.1
University - Central Admin	0	6,139,179	1,488,670	242,587,553	250,215,402		0.6
University Contingency				0	0		

continued

TABLE 6
THE PENNSYLVANIA STATE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Total salaries and wages	Employee benefits	Travel	Other operating expenditures	Total operating expenditures	Employee benefits percent of total salaries and wages	Travel: percent of total operating expenditures
University Health Services	9,819,752	3,203,827	28,306	19,784,499	32,836,384	32.6	0.1
University Police	16,565,199	5,812,975	987,490	4,468,241	27,833,904	35.1	22.1
VP for Administration	0	0	0	0	0		
WPSU FM	417,893	139,057	1,651	373,668	932,270	33.3	0.4
WPSU TV	3,308,828	1,126,382	73,530	1,505,508	6,014,248	34.0	4.9
Total	229,285,212	84,556,215	6,141,159	595,884,163	915,866,749	36.9	1.0
College of Medicine	87,753,466	29,980,964	1,211,493	262,339,961	381,285,884	34.2	0.5
Commonwealth Campuses							
Abington	25,898,277	8,303,580	1,107,501	16,460,100	51,769,459	32.1	6.7
Altoona	26,391,617	8,949,177	371,364	8,702,660	44,414,818	33.9	4.3
Beaver	6,460,208	2,122,285	191,537	2,017,734	10,791,765	32.9	9.5
Berks	18,020,584	6,122,486	277,835	5,808,543	30,229,448	34.0	4.8
Brandywine	11,076,146	3,618,013	156,151	5,562,881	20,413,192	32.7	2.8
DuBois	5,978,894	2,021,255	125,263	2,008,055	10,133,468	33.8	6.2
Erie - Behrend	39,655,753	13,561,001	902,675	12,909,353	67,028,782	34.2	7.0
Fayette - Eberly	6,097,681	2,020,774	160,192	1,982,526	10,261,173	33.1	8.1
Great Valley	8,350,127	2,739,656	110,514	2,615,443	13,815,740	32.8	4.2
Greater Allegheny	5,699,027	1,910,463	109,995	2,070,395	9,789,880	33.5	5.3
Harrisburg	46,192,594	14,286,933	762,444	17,798,566	79,040,537	30.9	4.3
Hazleton	7,379,525	2,450,865	169,013	2,191,712	12,191,116	33.2	7.7
Lehigh Valley	7,756,748	2,510,816	193,777	4,391,525	14,852,866	32.4	4.4
Mont Alto	7,656,641	2,549,041	253,694	2,007,913	12,467,290	33.3	12.6
New Kensington	5,927,876	1,940,405	175,024	2,277,533	10,320,837	32.7	7.7
Schuylkill	7,024,489	2,414,257	201,122	2,255,880	11,895,748	34.4	8.9
Scranton	8,921,247	2,958,525	205,884	2,037,548	14,123,204	33.2	10.1
Shenango	4,428,229	1,487,040	103,553	1,327,270	7,346,092	33.6	7.8
VP Commonwealth Campuses	12,059,646	4,196,564	158,120	920,651	17,334,980	34.8	17.2
Wilkes-Barre	4,779,701	1,604,864	103,824	1,908,538	8,396,926	33.6	5.4
York	8,538,643	2,769,748	175,518	3,329,449	14,813,358	32.4	5.3
Total	274,293,653	90,537,749	6,015,000	100,584,275	471,430,677	33.0	6.0
Law Schools							
Dickinson Law	7,591,278	2,564,155	262,642	12,606,073	23,024,149	33.8	2.1

continued

TABLE 6
THE PENNSYLVANIA STATE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Total salaries and wages	Employee benefits	Travel	Other operating expenditures	Total operating expenditures	Employee benefits percent of total salaries and wages	Travel: percent of total operating expenditures
Penn State Law	13,738,120	4,569,063	326,395	25,111,432	43,745,010	33.3	1.3
Total	21,329,399	7,133,218	589,037	37,717,505	66,769,159	33.4	1.6
University Park Colleges							
Agriculture	54,873,990	23,313,131	2,012,291	15,830,312	96,029,723	42.5	12.7
Arts & Architecture	32,016,663	10,011,767	591,496	7,207,963	49,827,889	31.3	8.2
Business - Smeal	58,712,468	19,675,482	1,284,326	9,637,671	89,309,947	33.5	13.3
Communications	13,272,550	4,216,945	589,681	1,988,833	20,068,008	31.8	29.6
Earth & Mineral Sciences	37,785,099	11,891,897	971,631	10,658,244	61,306,870	31.5	9.1
Education	25,917,575	8,216,646	614,061	6,951,836	41,700,118	31.7	8.8
Engineering	101,271,310	30,260,028	1,900,096	28,726,977	162,158,411	29.9	6.6
Health & Human Development	40,275,919	12,694,288	961,586	12,083,419	66,015,212	31.5	8.0
Information Sciences and Tech	22,098,522	6,289,927	379,661	3,423,257	32,191,367	28.5	11.1
International Affairs	2,028,714	674,264	32,796	1,261,561	3,997,335	33.2	2.6
Liberal Arts	117,423,152	35,435,722	3,085,163	14,302,990	170,247,028	30.2	21.6
Nursing	9,339,710	3,142,997	262,869	1,579,040	14,324,616	33.7	16.6
Science - Eberly College	79,882,449	23,755,091	1,763,247	22,782,665	128,183,452	29.7	7.7
Total	594,898,120	189,578,185	14,448,903	136,434,769	935,359,977	31.9	10.6
Grand Total	1,355,377,294	450,677,122	32,630,745	1,258,811,718	3,097,496,880	33.3	2.6

a. Rounds to less than 0.1 percent.

SOURCE: Data provided by The Pennsylvania University.

TABLE 7
UNIVERSITY OF PITTSBURGH
TOTAL UNIVERSITY GENERAL FUNDS OPERATING REVENUES
AND EXPENDITURES COMPARATIVE SUMMARY
2021-22 vs. 2022-23

Category	2021-22		2022-23		2021-22 vs. 2022-23	
	Amount	Percent of grand total	Amount	Percent of grand total	Amount change	Percent change
Operating Revenues:						
Instructional:						
Tuition & Fees	\$906,544,712	56.8%	\$952,966,041	57.3%	\$46,421,329	5.1%
State Appropriations	193,266,265	12.1	193,076,132	11.6	-190,133	- 0.1
Other Operating Income	496,089,728	31.1	517,451,327	31.1	21,361,599	4.3
Grand total revenues	1,595,900,705	100.0	1,663,493,500	100.0	67,592,795	4.2
Operating Expenditures:						
Instructional:						
Total Salaries & Wages	666,131,907	41.7	725,958,864	43.6	59,826,957	9.0
Employee Benefits ¹	237,348,025	14.9	220,315,104	13.2	-17,032,921	- 7.2
Travel ²	28,174,944	1.8	44,005,924	2.6	15,830,980	56.2
Other Operating Expenditures	663,875,590	41.6	676,129,121	40.6	12,253,531	1.8
Grand total expenditures	1,595,530,466	100.0	1,666,409,013	100.0	70,878,547	4.4

1. Includes fringe benefit recovery.

2. Includes travel and business expense.

SOURCE: Data provided by University of Pittsburgh.

TABLE 8
UNIVERSITY OF PITTSBURGH
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2021-22

Academic/adminstrative unit	Total salaries and wages	Employee benefits	Travel ¹	Other operating expenditures	Total operating expenditures	Employee benefits: percent of total salaries and wages	Travel: percent of total operating expenditures
Chancellor	\$11,289,698	\$3,185,555	\$743,847	\$5,113,315	\$20,332,415	28.2%	3.7%
Pitt Information Technology	25,772,839	8,736,921	98,546	11,892,024	46,500,330	33.9	0.2
Athletics	35,419,550	12,109,157	16,523,444	51,062,423	115,114,574	34.2	14.4
General University	-215,095	34,263,661	0	162,255,795	196,304,361	- 15929.5	a
SOMD							
School of Medicine	61,931,528	14,422,441	1,251,287	132,658,544	210,263,800	23.3	0.6
SOMD Administration	25,754,839	8,353,182	609,994	-13,908,001	20,810,014	32.4	2.9
UPMC Hillman Cancer Center	19,755,908	4,221,568	554,338	12,453,868	36,985,682	21.4	1.5
Western Psychiatric Institute and Clinic	9,410,840	2,543,723	207,333	23,426,503	35,588,399	27.0	0.6
Total	116,853,115	29,540,914	2,622,952	154,630,914	303,647,895	25.3	0.9
SVC and Chief Financial Officer	16,405,486	5,311,576	119,199	-7,001,898	14,834,363	32.4	0.8
Office of University Counsel	3,923,528	1,076,731	35,475	6,679,118	11,714,852	27.4	0.3
SVC and Provost							
Bradford Campus	10,971,882	3,530,733	715,728	8,040,920	23,259,263	32.2	3.1
College of General Studies	2,220,902	667,356	21,014	254,487	3,163,759	30.0	0.7
David C. Frederick Honors College	793,511	284,019	14,431	120,970	1,212,931	35.8	1.2
Education-University Service Programs	488,438	177,565	7,900	-62,562	611,341	36.4	1.3
Graduate School of Public & International Affairs	4,747,371	1,472,174	129,407	3,993,453	10,342,405	31.0	1.3
Greensburg Campus	9,720,834	3,041,876	427,955	3,177,818	16,368,483	31.3	2.6
Johnstown Campus	15,660,493	4,829,603	717,088	5,994,561	27,201,745	30.8	2.6
Katz Graduate School of Business	25,839,828	7,928,447	660,360	5,206,486	39,635,121	30.7	1.7
Kenneth P. Dietrich School of Arts and Sciences	111,215,016	35,893,341	1,544,081	46,061,345	194,713,783	32.3	0.8
Learning Research & Development Center	2,693,773	925,610	34,557	1,500,967	5,154,907	34.4	0.7
Libraries	8,511,867	2,762,337	113,960	14,470,137	25,858,301	32.5	0.4
School of Computing and Information	12,022,055	3,824,901	90,420	4,532,837	20,470,213	31.8	0.4
School of Education	10,830,209	3,294,921	197,131	4,210,473	18,532,734	30.4	1.1
School of Law	8,083,050	2,493,761	130,492	8,948,847	19,656,150	30.9	0.7
School of Social Work	4,596,884	1,446,613	75,329	1,546,438	7,665,264	31.5	1.0
Student Affairs	5,562,143	1,672,420	871,682	4,384,747	12,490,992	30.1	7.0
SVC and Provost	25,766,333	6,954,916	1,032,291	74,189,126	107,942,666	27.0	1.0
Swanson School of Engineering	33,234,627	10,261,758	774,180	15,526,004	59,796,569	30.9	1.3
Titusville Campus	1,413,733	455,323	10,401	2,385,171	4,264,628	32.2	0.2
University Center for International Studies	3,378,915	1,127,482	114,536	3,211,256	7,832,189	33.4	1.5

TABLE 8
UNIVERSITY OF PITTSBURGH
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2021-22

Academic/adminstrative unit	Total salaries and wages	Employee benefits	Travel ¹	Other operating expenditures	Total operating expenditures	Employee benefits: percent of total salaries and wages	Travel: percent of total operating expenditures
University Center for Social & Urban Research	814,952	280,548	0	229,778	1,325,278	34.4	a
Total	298,566,816	93,325,704	7,682,943	207,923,259	607,498,722	31.3	1.3
SVC Business & Operations							
Business, Hospitality and Auxiliary Services	2,537,553	844,218	-2,794,952	12,769,232	13,356,051	33.3	- 20.9
Facilities Management	25,243,351	8,769,326	569,811	22,519,763	57,102,251	34.7	1.0
Human Resources	4,748,877	1,543,723	17,061	-452,567	5,857,094	32.5	0.3
Office of Planning, Design and Construction	565,607	171,490	6,588	600,979	1,344,664	30.3	0.5
Office of Real Estate	0	0	14,575	5,467,387	5,481,962	30.3	0.3
Public Safety and Emergency Management	12,823,127	4,549,627	498,646	19,247	17,890,647	35.5	2.8
SVC Business and Operations	2,964,167	476,628	49,935	-781,690	2,709,040	16.1	1.8
Total	48,882,682	16,355,012	-1,638,336	40,142,351	103,741,709	33.5	- 1.6
SVC Health Sciences							
School of Dental Medicine	18,659,370	5,722,003	220,491	7,815,158	32,417,022	30.7	0.7
School of Health & Rehabilitation Sciences	19,965,107	6,075,276	299,319	1,808,861	28,148,563	30.4	1.1
School of Nursing	11,532,761	3,616,986	122,497	4,492,731	19,764,975	31.4	0.6
School of Pharmacy	8,668,154	2,880,375	123,058	2,611,559	14,283,146	33.2	0.9
School of Public Health	5,637,131	1,806,174	98,937	13,093,634	20,635,876	32.0	0.5
SVC Health Sciences	10,991,869	2,583,819	142,485	7,225,630	20,943,803	23.5	0.7
Total	75,454,392	22,684,633	1,006,787	37,047,573	136,193,385	30.1	0.7
SVC Philanthropic and Alumni Engagement	17,961,604	5,778,084	802,678	-9,277,440	15,264,926	32.2	5.3
SVC Research	15,817,292	4,980,077	177,409	3,408,156	24,382,934	31.5	0.7
Grand Total	666,131,907	237,348,025	28,174,944	663,875,590	1,595,530,466	35.6	1.8

a. Rounds to less than 0.1 percent.

SOURCE: Data provided by University of Pittsburgh.

TABLE 9
UNIVERSITY OF PITTSBURGH
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/adminstrative unit	Total salaries and wages	Employee benefits	Travel ¹	Other operating expenditures	Total operating expenditures	Employee benefits: percent of total salaries and wages	Travel: percent of total operating expenditures
Chancellor	\$13,391,421	\$4,133,542	\$847,297	\$4,149,255	\$22,521,515	30.9%	3.8%
Pitt Information Technology	28,159,481	9,962,265	221,037	12,022,697	50,365,480	35.4	0.4
Athletics	40,096,972	14,170,707	19,692,500	43,160,583	117,120,762	35.3	16.8
General University	-380,839	-11,236,892	0	182,037,100	170,419,369	2950.6	a
SOMD							
School of Medicine	65,128,898	15,926,681	2,628,349	142,694,861	226,378,789	24.5	1.2
SOMD Administration	29,663,727	10,197,925	904,843	-18,390,263	22,376,232	34.4	4.0
UPMC Hillman Cancer Center	26,031,481	5,781,528	983,290	18,042,440	50,838,739	22.2	1.9
Western Psychiatric Institute and Clinic	10,184,264	2,912,827	339,798	27,533,416	40,970,305	28.6	0.8
Total	131,008,370	34,818,961	4,856,280	169,880,454	340,564,065	26.6	1.4
SVC and Chief Financial Officer	18,482,032	6,122,757	1,152,269	-11,260,235	14,496,823	33.1	7.9
Office of University Counsel	4,173,565	1,259,586	258,505	2,084,112	7,775,768	30.2	3.3
SVC and Provost							
Bradford Campus	11,578,376	3,847,805	1,046,602	7,950,858	24,423,641	33.2	4.3
College of General Studies	2,450,133	789,092	29,712	354,800	3,623,737	32.2	0.8
David C. Frederick Honors College	1,033,291	358,062	149,819	197,022	1,738,194	34.7	8.6
Education-University Service Programs	491,621	176,474	14,665	47,667	730,427	35.9	2.0
Graduate School of Public & International Affairs	4,805,380	1,583,731	293,321	2,317,329	8,999,761	33.0	3.3
Greensburg Campus	10,188,232	3,333,839	457,888	3,489,225	17,469,184	32.7	2.6
Johnstown Campus	16,360,575	5,315,516	987,577	7,624,964	30,288,632	32.5	3.3
Katz Graduate School of Business	27,481,166	8,796,729	1,397,159	4,113,006	41,788,060	32.0	3.3
Kenneth P. Dietrich School of Arts and Sciences	116,515,457	38,716,513	3,766,137	32,440,343	191,438,450	33.2	2.0
Learning Research & Development Center	3,145,822	1,088,371	145,414	566,357	4,945,964	34.6	2.9
Libraries	8,594,053	2,910,293	247,037	15,054,295	26,805,678	33.9	0.9
School of Computing and Information	13,571,265	4,386,036	278,223	4,734,075	22,969,599	32.3	1.2
School of Education	11,666,530	3,609,918	259,552	2,243,743	17,779,743	30.9	1.5
School of Law	9,050,832	2,951,504	347,872	8,741,990	21,092,198	32.6	1.6
School of Social Work	4,617,606	1,547,840	158,344	1,428,912	7,752,702	33.5	2.0
Student Affairs	5,858,145	1,976,321	1,155,678	762,571	9,752,715	33.7	11.8
SVC and Provost	28,464,072	8,217,423	2,220,308	78,745,662	117,647,465	28.9	1.9
Swanson School of Engineering	35,144,280	11,430,091	1,190,368	20,725,454	68,490,193	32.5	1.7
Titusville Campus	1,350,011	461,359	40,367	2,055,381	3,907,118	34.2	1.0
University Center for International Studies	3,913,770	1,449,185	362,982	1,387,414	7,113,351	37.0	5.1
University Center for Social & Urban Research	819,676	296,974	3,279	119,677	1,239,606	36.2	0.3
Total	317,100,293	103,243,076	14,552,304	195,100,745	629,996,418	32.6	2.3

continued

TABLE 9
UNIVERSITY OF PITTSBURGH
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Total salaries and wages	Employee benefits	Travel ¹	Other operating expenditures	Total operating expenditures	Employee benefits: percent of total salaries and wages	Travel: percent of total operating expenditures
SVC Business & Operations							
Business, Hospitality and Auxiliary Services	2,757,060	964,583	-3,180,423	11,608,796	12,150,016	35.0	a
Facilities Management	27,865,166	10,019,007	692,254	22,267,825	60,844,252	36.0	1.1
Human Resources	5,293,695	1,866,704	70,035	-428,548	6,801,886	35.3	1.0
Office of Planning, Design and Construction	571,898	196,178	18,190	129,654	915,920	34.3	2.0
Office of Real Estate	0	0	26,499	7,439,855	7,466,354	-	0.4
Public Safety and Emergency Management	13,415,495	5,004,889	562,383	-334,228	18,648,539	37.3	3.0
SVC Business and Operations	2,851,745	624,843	108,498	954,375	4,539,461	21.9	2.4
Total	52,755,059	18,676,204	-1,702,564	41,637,729	111,366,428	35.4	a
SVC Health Sciences							
School of Dental Medicine	20,362,980	6,485,597	344,545	6,453,706	33,646,828	31.8	1.0
School of Health & Rehabilitation Sciences	22,503,204	7,064,868	633,904	13,782,448	43,984,424	31.4	1.4
School of Nursing	12,283,084	4,031,416	207,541	1,910,324	18,432,365	32.8	1.1
School of Pharmacy	9,325,411	3,174,001	395,463	1,659,957	14,554,832	34.0	2.7
School of Public Health	6,508,268	2,194,685	412,943	12,839,242	21,955,138	33.7	1.9
SVC Health Sciences	11,482,671	3,048,153	385,509	9,112,062	24,028,395	26.5	1.6
Total	82,465,618	25,998,720	2,379,905	45,757,739	156,601,982	31.5	1.5
SVC Philanthropic and Alumni Engagement	19,412,168	6,580,690	1,376,494	-9,724,123	17,645,229	33.9	7.8
SVC Research	19,294,724	6,585,488	371,897	1,283,065	27,535,174	34.1	1.4
Grand total	725,958,864	220,315,104	44,005,924	676,129,121	1,666,409,013	30.3	2.6

1. Includes travel and business expense.

2. General University contains all the educational and general activities of the University that are not attributable to any other academic/administrative unit (responsibility center) on a direct basis.

a. Rounds to less than 0.1 percent.

SOURCE: Data provided by University of Pittsburgh.

TABLE 10
TEMPLE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING REVENUES AND EXPENDITURES
COMPARATIVE SUMMARY
2021-22 vs. 2022-23

Category	2021-22		2022-23		2021-22 vs. 2022-23	
	Amount	Percent of grand total	Amount	Percent of grand total	Amount change	Percent of change
Operating Revenues:						
Instructional:						
Tuition & Fees	\$898,244,738	78.7%	\$874,008,423	77.2%	-\$24,236,315	-2.7%
State Appropriations	158,206,000	13.9	158,206,000	14.0	0	0.0
Indirect Cost Recovery	47,836,994	4.2	45,696,232	4.0	-2,140,762	- 4.5
Gifts	545,386	0.0	369,517	0.0	-175,869	- 32.2
Other Sources	35,968,101	3.2	53,946,799	4.8	17,978,698	50.0
Grand total revenues	1,140,801,219	100.0	1,132,226,971	100.0	-8,574,248	- 0.8
Operating Expenditures:						
Instructional:						
Total Salaries & Wages	521,276,779	47.7	527,187,257	48.1	5,910,478	1.1
Employee Benefits ¹	133,717,725	12.2	127,364,380	11.6	-6,353,345	- 4.8
Travel ²	5,034,176	0.5	6,522,747	0.6	1,488,571	29.6
Other	431,771,726	39.5	434,583,696	39.7	2,811,970	0.7
Grand total expenditures	1,091,800,406	100.0	1,095,658,080	100.0	3,857,674	0.4

1. Includes fringe benefit recovery.

2. Includes travel and business expense.

a. rounds to less than 0.1 percent.

SOURCE: Data provided by Temple University.

TABLE 11
TEMPLE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2021-22

Academic/adminstrative unit	Total salaries and wages	Employee benefits	Travel ¹	Other operating expenditures	Total operating expenditures	Employee benefits: percent of total salaries and wages	Travel: percent of total operating expenditures
President							
Internal Audit	\$947,607	\$282,831	\$0	\$48,300	\$1,278,737	29.8%	a
Office of the President	1,166,861	345,344	215,438	8,440,112	10,167,754	29.6	2.1%
Office of University Counsel	1,630,077	467,944	3,838	5,923,657	8,025,516	28.7	a
University Compliance Office	412,315	125,088	442	774,475	1,312,320	30.3	a
Total	4,156,859	1,221,207	219,718	15,186,543	20,784,328	29.4	1.1
Senior Vice President for Engagement							
Govt Affairs & Civic Engagement	937,528	284,940	32,743	434,808	1,690,019	30.4	1.9
Institutional Advancement	7,946,974	2,387,029	279,031	3,463,479	14,076,513	30.0	2.0
Strategic Events	0	0	0	4,867	4,867		a
University Marketing	3,582,840	1,076,341	18,080	5,344,381	10,021,641	30.0	0.2
Vice President for Public Affairs	574,140	171,402	2,366	572,151	1,320,059	29.9	0.2
WRTI Operations	522,748	137,745	4,082	-294,682	369,893	26.4	1.1
Total	13,564,230	4,057,456	336,303	9,525,004	27,482,992	29.9	1.2
Senior Vice President and Provost							
AAAIR	2,392,129	675,992	6,851	460,755	3,535,726	28.3	0.2
Beasley School of Law	15,192,148	4,216,608	118,052	13,433,937	32,960,746	27.8	0.4
Center for Equity and Inclusion	1,117,081	327,752	79,813	176,883	1,701,530	29.3	4.7
College of Education	13,265,410	3,338,775	19,511	2,301,648	18,925,344	25.2	0.1
College of Engineering	12,753,472	3,419,532	60,428	1,291,472	17,524,904	26.8	0.3
College of Liberal Arts	54,830,525	15,238,740	151,230	-1,292,651	68,927,845	27.8	0.2
College of Public Health	26,925,230	7,403,972	78,001	9,067,681	43,474,884	27.5	0.2
College of Science and Technology	37,368,105	10,154,290	84,823	9,504,910	57,112,127	27.2	0.1
Continuing Studies	0	0	0	127,039	127,039		a
Ctr for Performing/Cinematic Arts	20,611,155	5,037,406	155,766	1,914,501	27,718,828	24.4	0.6
Enrollment Management	5,511,308	1,619,750	82,198	2,655,918	9,869,174	29.4	0.8
Financial Aid	731,699	193,169	12,669	106,056,161	106,993,697	26.4	a
Fox School of Business	52,887,123	13,965,146	451,291	2,611,439	69,914,999	26.4	0.6
Global Engagement	1,946,848	538,937	135,022	1,318,070	3,938,877	27.7	3.4
Graduate School	4,814,125	1,220,635	643	3,092,182	9,127,585	25.4	a
Health and Wellness	2,841,728	1,852,948	5,163	4,958,617	9,658,456	65.2	0.1
Information Technology Services	16,758,661	4,830,752	16,349	13,005,931	34,611,693	28.8	a
International Campuses	747,413	180,035	183,019	4,822,765	5,933,231	24.1	3.1
Klein College	14,962,638	3,927,857	139,329	216,043	19,245,868	26.3	0.7
Kornberg School of Dentistry	22,528,918	5,995,108	136,847	11,160,543	39,821,417	26.6	0.3
Libraries	8,260,468	2,392,485	30,867	11,108,218	21,792,038	29.0	0.1

continued

TABLE 11
TEMPLE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2021-22

Academic/administrative unit	Total salaries and wages	Employee benefits	Travel ¹	Other operating expenditures	Total operating expenditures	Employee benefits: percent of total salaries and wages	Travel: percent of total operating expenditures
Office of the Provost	2,799,892	834,224	46,530	563,406	4,244,052	29.8	1.1
Provost Operations	570,983	138,146	0	10,410,956	11,120,084	24.2	a
School of Medicine	49,590,542	12,229,617	1,350,522	18,945,120	82,115,801	24.7	1.6
School of Pharmacy	9,454,311	2,587,143	29,289	4,141,011	16,211,754	27.4	0.2
School of Podiatric Medicine	6,155,989	1,436,916	85,083	2,147,955	9,825,943	23.3	0.9
School of Tourism and Hospitality	5,871,183	1,553,310	22,921	862,338	8,309,752	26.5	0.3
Student Affairs	4,984,518	1,190,286	185,860	6,198,515	12,559,178	23.9	1.5
Tyler School of Art & Architecture	14,268,221	3,510,624	87,748	2,822,725	20,689,319	24.6	0.4
University College	3,267,652	869,681	81,539	1,231,069	5,449,941	26.6	1.5
Vice President for Research	4,897,499	1,422,563	13,716	2,041,471	8,375,249	29.0	0.2
Vice Provost Faculty Affairs	1,514,194	417,058	3,888	334,294	2,269,435	27.5	0.2
Vice Provost for U/G Studies	4,411,215	1,059,182	20,800	917,878	6,409,075	24.0	0.3
Total	424,232,381	113,778,636	3,875,767	248,608,801	790,495,586	26.8	0.5
Senior Vice President and COO							
Environ Health & Radiation Safety	2,009,477	609,500	8,339	-65,914	2,561,402	30.3	0.3
Facilities Management	32,404,637	9,218,338	247,122	506,363	42,376,460	28.4	0.6
Human Resources	5,848,460	1,766,826	32,683	921,955	8,569,924	30.2	0.4
Institutional Expenses	17,224,430	-2,781,628 ^b	615	134,160,075	148,603,492	- 16.1	a
Office of the CFO and Treasurer	5,648,304	1,687,206	8,334	844,335	8,188,178	29.9	0.1
Office of the SVP and COO	1,660,378	493,255	555	11,505,223	13,659,410	29.7	a
Public Safety	14,076,488	3,529,783	304,741	9,766,364	27,677,376	25.1	1.1
University Budget Office	451,137	137,146	0	812,976	1,401,258	30.4	a
Total	79,323,309	14,660,425	602,388	158,451,378	253,037,500	18.5	0.2
Grand Total	521,276,779	133,717,725	5,034,176	431,771,726	1,091,800,406	25.7	0.5

1. Includes travel, subsistence and lodging.

a. rounds to less than 0.1 percent.

b. Includes benefit expenses of \$192,019,537 and benefit recovery of \$199,283,643.

SOURCE: Data provided by Temple University.

TABLE 12
TEMPLE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/adminstrative unit	Total salaries and wages	Employee benefits	Travel'	Other operating expenditures	Total operating expenditures	Employee benefits: percent of total salaries and wages	Travel: percent of total operating expenditures
President							
Internal Audit	\$954,705	\$286,411	\$0	\$77,713	\$1,318,829	30.0%	a
Office of the President	755,260	209,514	160,988	7,671,104	8,796,866	27.7	1.8%
Office of University Counsel	2,477,351	508,109	5,464	6,996,472	9,987,397	20.5	0.1
University Compliance Office	483,374	144,484	0	887,640	1,515,498	29.9	a
Total	4,670,690	1,148,519	166,452	15,632,929	21,618,590	24.6	0.8
Senior Vice President for Engagement							
Govt Affairs & Civic Engagement	873,021	261,906	49,756	374,057	1,558,740	30.0	3.2
Institutional Advancement	8,077,846	2,411,576	387,248	1,732,344	12,609,013	29.9	3.1
Strategic Events	612,623	178,594	181,090	420,401	1,392,708	29.2	13.0
University Marketing	4,032,559	1,198,583	14,749	4,752,764	9,998,655	29.7	0.1
Vice President for Public Affairs	642,704	182,655	1,398	476,794	1,303,551	28.4	0.1
WRTI Operations	595,763	169,188	13,120	-414,010	364,062	28.4	3.6
Total	14,834,516	4,402,502	647,361	7,342,351	27,226,730	29.7	2.4
Senior Vice President and Provost							
AAAIR	2,332,515	642,242	15,026	496,100	3,485,883	27.5	0.4
Beasley School of Law	14,783,203	4,039,183	250,679	13,250,697	32,323,763	27.3	0.8
Center for Equity and Inclusion	1,147,359	326,590	64,444	135,832	1,674,225	28.5	3.8
College of Education	13,241,259	3,181,037	57,882	1,875,048	18,355,225	24.0	0.3
College of Engineering	12,909,855	3,338,139	69,781	1,425,729	17,743,504	25.9	0.4
College of Liberal Arts	53,654,533	14,155,370	390,937	857,184	69,058,024	26.4	0.6
College of Public Health	28,012,039	7,512,218	177,256	9,718,633	45,420,147	26.8	0.4
College of Science and Technology	38,579,542	10,015,248	213,612	9,469,532	58,277,934	26.0	0.4
Continuing Studies	0	0	0	819,605	819,605	-	a
Ctr for Performing/Cinematic Arts	21,421,677	5,011,654	294,020	3,844,386	30,571,736	23.4	1.0
Enrollment Management	5,733,643	1,646,310	173,899	3,020,963	10,574,814	28.7	1.6
Financial Aid	580,517	93,963	123,141	110,113,790	110,911,411	16.2	0.1
Fox School of Business	49,535,627	12,857,426	574,807	-1,034,320	61,933,539	26.0	0.9
Global Engagement	1,760,134	454,092	213,019	940,640	3,367,885	25.8	6.3
Graduate School	4,753,782	853,912	2,317	3,315,479	8,925,491	18.0	a
Health and Wellness	3,895,697	1,150,697	9,944	2,079,326	7,135,664	29.5	0.1
Information Technology Services	16,931,738	4,712,769	59,049	12,613,866	34,317,422	27.8	0.2
International Campuses	885,179	215,603	298,522	4,664,117	6,063,422	24.4	4.9
Klein College	14,657,509	3,741,762	202,552	-664,729	17,937,094	25.5	1.1
Kornberg School of Dentistry	23,855,805	6,208,294	197,389	10,877,435	41,138,923	26.0	0.5
Libraries	8,615,813	2,445,493	49,929	9,840,988	20,952,222	28.4	0.2

continued

TABLE 12
TEMPLE UNIVERSITY
TOTAL UNIVERSITY GENERAL FUNDS OPERATING EXPENDITURES
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/adminstrative unit	Total salaries and wages	Employee benefits	Travel ¹	Other operating expenditures	Total operating expenditures	Employee benefits: percent of total salaries and wages	Travel: percent of total operating expenditures
Office of the Provost	3,165,897	915,554	89,709	232,572	4,403,732	28.9	2.0
Provost Operations	83,549	23,269	1,500	8,998,054	9,106,372	27.9	a
School of Medicine	48,567,500	12,808,682	754,578	17,027,855	79,158,615	26.4	1.0
School of Pharmacy	9,238,288	2,466,680	15,484	4,051,794	15,772,247	26.7	0.1
School of Podiatric Medicine	5,719,096	1,292,835	141,404	2,807,275	9,960,610	22.6	1.4
School of Tourism and Hospitality	5,218,923	1,364,046	31,935	439,385	7,054,290	26.1	0.5
Student Affairs	4,816,252	1,102,581	295,781	5,372,783	11,587,397	22.9	2.6
Tyler School of Art & Architecture	15,345,758	3,611,416	213,346	4,373,088	23,543,609	23.5	0.9
University College	3,204,960	852,085	12,219	1,105,580	5,174,845	26.6	0.2
Vice President for Research	4,405,534	1,281,380	6,713	4,301,214	9,994,841	29.1	0.1
Vice Provost Faculty Affairs	1,507,870	417,828	15,878	369,323	2,310,899	27.7	0.7
Vice Provost for U/G Studies	4,480,303	1,030,878	34,540	604,155	6,149,876	23.0	0.6
Total	423,041,355	109,769,239	5,051,292	247,343,377	785,205,263	25.9	0.6
Senior Vice President and COO							
Environ Health & Radiation Safety	1,924,626	574,097	10,232	166,308	2,675,264	29.8	0.4
Facilities Management	33,041,006	9,276,239	284,074	-667,347	41,933,971	28.1	0.7
Human Resources	6,021,762	1,797,681	12,104	925,022	8,756,569	29.9	0.1
Institutional Expenses	20,385,886	-5,804,359	300	149,854,994	164,436,822	- 28.5	a
Office of the CFO and Treasurer	5,707,524	1,692,216	19,439	716,288	8,135,467	29.6	0.2
Office of the SVP and COO	1,646,178	481,154	8,489	2,304,116	4,439,937	29.2	0.2
Public Safety	15,369,096	3,863,707	323,004	10,217,363	29,773,170	25.1	1.1
University Budget Office	544,617	163,385	0	748,296	1,456,298	30.0	a
Total	84,640,695	12,044,120	657,642	164,265,039	261,607,497	14.2	0.3
Grand Total	527,187,257	127,364,380	6,522,747	434,583,696	1,095,658,080	24.2	0.6

1. Includes travel, subsistence and lodging.

a. rounds to less than 0.1 percent.

b. Includes benefit expenses of \$192,019,537 and benefit recovery of \$199,283,643.

SOURCE: Data provided by Temple University.

III. GOODS AND SERVICES PURCHASE CONTRACTS

Vendor contracts for unrestricted (or general) fund and auxiliary fund dollars totaling \$1,000 or more are detailed for fiscal year 2022-23 on pages 38 through 58. Contract data are presented in four different ways: by academic or administrative unit;³ by expenditure type; by contract size; and by vendor location. Academic and administrative units, and expenditure types are defined by each university. Ranges for contract sizes were chosen so that each university's largest vendors are individually shown. Vendor locations are based on in-State or out-of-State addresses.

Please Note: During the meetings with university representatives, it was revealed that there were some differences in what was submitted by each university for previous years' vendor contracts. After much discussion, the university representatives agreed to only submit what was statutorily required. As such, all universities agreed to include only vendor contracts that use unrestricted (or general) fund dollars or auxiliary fund dollars. This will exclude vendor contracts used for sponsored research, within restricted funds (including some plant/construction contracts), etc.⁴ Due to this change in reporting, figures within this section of the report cannot be compared to figures from the 2013 report or any prior reports.

³ A breakdown by academic or administrative unit is not available for Lincoln University.

⁴ A Lincoln University representative noted that their computer system did not easily allow them to distinguish between vendor contacts by fund and so tables relating to Lincoln University's vendor contracts on pages 36 through 38 include all vendor contracts totaling \$1,000 or more for the University.

**TABLE 1
LINCOLN UNIVERSITY
CONTRACTS¹
BY EXPENDITURE TYPE
2022-23**

Expenditure type	Total Amount	Percent of grand total
Computer Equip-IT Dept	\$4,608,026	16.3%
Contractors, Physical Plant	10,395,102	36.8
Entertainment, Student Activities, Student Related	164,666	0.6
Library, Instructional & Educational Equipment	1,123,966	4.0
Maintenance-Physical Plant	318,924	1.1
Office Supplies, Printing, Furniture, Medical, Other	523,217	1.9
Professional Services, Memberships, Benefits	8,919,088	31.6
Travel, Rentals, Administration, etc.	2,178,001	7.7
Grand Total	28,230,991	100.0

1. Includes purchases of goods and services which equal or exceed a total of \$1,000 for each vendor.

SOURCE: Data provided by Lincoln University.

TABLE 2
LINCOLN UNIVERSITY
CONTRACTS¹
BY CONTRACT SIZE
2022-23

Vendor	Total amount	Percent of grand total	Vendor	Total amount	Percent of grand total ²
Vendor contracts greater than or equal to \$1 million:			Vendor contracts greater than or equal to \$50,000 and less than \$100,000:		
Aramark Management Services Ltd.	\$7,548,095		Davis Fuel Company	\$97,926	
Thompson Hospitality	6,943,775		ESS	97,617	
CDW Government Inc.	2,273,829		Eckert Seamans Cherin & Mellott, L	89,221	
American Express Company	1,746,819		Instructure, Inc.	87,840	
Total	18,512,517	65.6%	Novacare Rehabilitation	86,406	
Vendor contracts greater than or equal to \$100,000 and less than \$1 million:			Herff Jones Inc	80,446	
PECO Energy - Pymnt Processing	839,806		Caldwell & Gregory LLC	79,544	
Ellucian Company L.P.	799,437		RaVonda Dalton-Rann	77,057	
UGI Energy Services, LLC	657,981		EAB Global	75,696	
PK Financial	444,148		Chester Water Authority	75,346	
Howard Technology Solutions	371,751		Watermark Insights	74,642	
Spectrum Usa	365,846		Fisher Scientific Company, LLC	74,535	
Technology Integration Group	311,540		Transact Campus Inc.	72,756	
Seiberlich Trane	278,872		Servpro of Kennett Square	72,119	
Watcheye Security	253,240		W. B. Mason Co., Inc.	68,403	
THG Transport, Inc.	245,938		Linked-In Corporation	66,150	
Green Key Solutions LLC	243,194		Verizon Wireless	65,950	
3020 Market Operating Lp	237,354		Crown Castle Fiber, LLC	64,800	
Tim O'Connell & Sons, Inc.	231,148		Innovative Technologies	63,741	
Xerox Corp	155,936		Stewart Business Systems, LLC	56,930	
UGI Utilities Inc.	151,263		Interstate Fleets, Inc.	51,951	
BSN Sports, LLC	146,505		Axon Enterprises, Inc	50,148	
Blackbaud, Inc.	144,334		Total	1,629,223	5.8%
Aveanna Healthcare	131,997		Vendor contracts less than \$50,000:		
Centurylink Communications LLC	128,896		Total	1,527,867	5.4
CIAA	120,019		Grand total		
Gallagher Benefit Services	101,167			28,230,991	100.0
EEMA O&M Services Group, Inc.	100,800				
Apogee Telecom	100,211				
Total	6,561,383	23.2			

1. Includes purchases of goods and services which equal or exceed a total \$1,000 for each vendor.

2. Because of rounding, detail may not sum to total.

SOURCE: Data provided by Lincoln University.

**TABLE 3
LINCOLN UNIVERSITY
CONTRACTS¹
BY VENDOR LOCATION
2022-23**

Vendor location	Total amount	Percent of grand total
Pennsylvania	\$11,189,552	39.6%
Out-of-state	17,041,438	60.4
Grand total	28,230,991	100.0

1. Includes purchases of goods and services which equal or exceed a total of \$1,000 for each vendor.

SOURCE: Data provided by Lincoln University.

TABLE 4
THE PENNSYLVANIA STATE UNIVERSITY
CONTRACTS¹
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Total Amount	Percent of grand total
Academic Support Units		
Enrollment Management	\$3,270,059	
Graduate School	317,404	
Millenium Scholars Program	131,190	
Outreach*	2,386,149	
Penn State Global	18,468,475	
Penn State IT	56,794,230	
Undergraduate Education	677,987	
University Libraries	20,356,931	
Vice President - Research	21,009,666	
World Campus	29,205,413	
WPSU FM	454,185	
WPSU TV	1,824,610	
Total	154,896,299	11.3%
Administrative Support Units		
Auxiliary and Business Service	47,108,167	
Budget and Finance	2,578,125	
Campus Recreation	2,590,406	
Central Purchasing	2,522,209	
Development & Alumni Relations	2,368,776	
Educational Equity	329,642	
Finance & Business Central	2,110,732	
General & Academic Officers	267,531	
Human Resources	2,420,810	
Intercollegiate Athletics	43,575,627	
Office of General Counsel	9,800,822	
Office of Government and Community Relations	174,006	
Office of Physical Plant	297,288,737	
Office of the President	1,980,104	
Strategic Communications	7,832,060	
Student Affairs	5,727,121	
University - Central Admin	606,696,325	
University Health Services	17,676,226	
University Police	5,842,076	
VP for Administration	141,859	
VP Provost - Academic	877,001	
VP Provost - Institutional	1,274,100	
Total	1,061,182,463	77.3
College of Medicine	48,926,397	3.6
Commonwealth Campuses		
Abington	4,306,032	
Altoona	3,979,604	
Beaver	939,010	
Berks	2,359,817	
Brandywine	1,672,414	

continued

TABLE 4
THE PENNSYLVANIA STATE UNIVERSITY
CONTRACTS¹
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Total Amount	Percent of grand total
DuBois	998,139	
Erie - Behrend	5,881,251	
Fayette - Eberly	1,111,548	
Greater Allegheny	980,603	
Great Valley	1,582,145	
Harrisburg	6,778,096	
Hazleton	1,107,181	
Lehigh Valley	1,490,139	
Mont Alto	1,172,130	
New Kensington	1,036,428	
Schuylkill	1,419,300	
Scranton	1,597,430	
Shenango	814,814	
Wilkes-Barre	1,268,305	
York	1,865,448	
ZVP for Commonwealth Campuses	407,884	
Total	42,767,717	3.1
Dickinson Law	1,851,650	0.1
Penn State Law	1,843,128	0.1
University Park Colleges		
Agricultural Sciences	11,503,181	
Arts & Architecture	2,367,129	
Business - Smeal College	5,481,914	
Communications - Bellisario College	1,394,318	
Earth & Mineral Sciences	4,971,014	
Education	1,549,885	
Engineering	13,414,664	
Health & Human Development	2,497,291	
Information Sciences & Technology	1,062,407	
International Affairs	170,621	
Liberal Arts	4,758,614	
Nursing	1,143,310	
Science - Eberly College	11,725,346	
Total	62,039,694	4.5
Grand total	1,373,507,347	100.0

1. Includes purchases of goods and services that use unrestricted (or general) fund and auxiliary fund dollars which equal or exceed a total of \$1,000 for each vendor.

TABLE 5
THE PENNSYLVANIA STATE UNIVERSITY
CONTRACTS¹
BY EXPENDITURE TYPE
2022-23

Expenditure type	Total amount	Percent of grand total
Asset Settlement	\$4,896,342	0.6%
Construction Contractor	228,521,407	28.4
Cost of Goods Sold	46,528,334	5.8
Equipment-Capitalized-IT Related	6,409,557	0.8
Equipment-Capitalized-not IT	19,606,525	2.4
Equipment-Non Capitalized	49,867,596	6.2
Event Costs	11,157,767	1.4
Fabrication Expense	2,049,720	0.3
Central Services-Fees	58,973,860	7.3
General Office Expenses and Supplies	39,990,561	5.0
IT Technical Incl Non Capital IT Equip	98,351,092	12.2
Land Building Infrastructure	7,850	0.0
Leases-Rentals	7,491,308	0.9
Maintenance-Repairs-OPP Services	14,381,130	1.8
Marketing-Public Relations-Advertising	34,071,607	4.2
Memberships	3,508,222	0.4
Participant Support Costs	1,193,925	0.1
Services-External	88,072,765	11.0
Services-Internal	129,949	0.0
SubContracts	6,616	0.0
Travel and Conferences	28,108,159	3.5
Utilities	60,405,148	7.5
Grand total	803,729,440	100.0

1. Includes purchases of goods and services that use unrestricted (or general) fund and auxiliary fund dollars which equal or exceed a total of \$1,000 for each vendor.

SOURCE: Data provided by The Pennsylvania State University.

TABLE 6
THE PENNSYLVANIA STATE UNIVERSITY
CONTRACTS¹
BY CONTRACT SIZE
2022-23

Vendor	Total amount	Percent of grand total	Vendor	Total amount	Percent of grand total
Vendor contracts greater than or equal to \$2 million:			Vendor contracts greater than or equal to \$750,000 and less than \$2 million:		
Aetna Claims Bank of America Connecticut	\$147,298,879		Pennsylvania State Police Fiscal Office	1,615,526	
Highmark Inc	133,650,328		Broad Beam Media Inc	1,563,885	
TIAA CREF	115,693,323		Phillips Workplace Interiors Inc	1,540,119	
CVS/Caremark	42,531,890		Harrassowitz	1,537,701	
PNC Bank	35,976,338		McClure Company	1,532,543	
PA SERS Defined Benefit Plan	32,427,031		Huron Consulting Group Inc Huron Consulting Services LLC	1,529,978	
Highmark Blue Shield	31,244,999		United Airlines Inc	1,524,314	
American Powernet	26,748,421		Columbia Gas of Pennsylvania	1,516,102	
First Risk Advisors Inc	18,042,993		Central Michigan University	1,500,000	
Barton Malow Builders LLC	16,536,345		Solar Turbines Inc	1,497,004	
Pyramid Construction Services Inc	16,165,979		Triangle Fire Protection Inc	1,476,942	
Google Inc	13,076,198		United Concordia Insurance Co.	1,469,963	
Marsh USA Inc.	12,979,906		John Nastase Construction Inc	1,464,131	
Mckesson Corporation and Its Subsidiaries	12,685,590		FEI Company	1,435,070	
Dell Marketing LP	12,248,937		Automated Logic Pittsburgh	1,432,120	
Wyatt Incorporated	12,231,857		Veritiv Operating Company	1,404,042	
Unum Life Insurance Co Of America	11,979,227		Ohio University	1,400,000	
Nittany Insurance Company C/O Jared Wise, Risk Management Off	11,978,813		CS Myers & Son Inc	1,362,966	
TIAA RHSP	11,863,821		Mcguirewoods LLP	1,351,224	
GM Mccrossin	10,521,521		Corbett Inc	1,331,526	
Rycon Construction Inc	10,314,716		CDW Government LLC	1,328,692	
Dell Marketing L.P	9,547,918		Gordon H Bayer Inc	1,324,377	
Arrow Electric Inc	9,267,846		MTS Systems Corp	1,320,890	
Farfield Company	7,758,831		Zoom Video Communications Inc.	1,309,555	
Massaro Corporation	7,144,216		Scholar TPS Employer LLC	1,302,869	
Alexander Building Construction Co	7,005,274		Lindenmeyr Munroe Central National Gottesman Inc	1,267,574	
J C Orr & Sons Inc	6,664,951		Big Ten Conference	1,256,740	
BP Energy Company	6,536,028		Coastal Drilling East LLC	1,245,558	
Burke & Company LLC DbA S P Mccarl & Co	6,480,063		SAP America Inc	1,241,807	
Wayne Crouse Inc	6,428,633		TMG Builders, Inc	1,240,888	
P J Dick Inc	6,095,590		Witt/Kieffer Inc	1,220,482	
Factory Mutual Insurance Company	6,049,978		United States Postal Service	1,210,639	
IES Abroad	6,008,971		Wesco Distribution Inc	1,178,634	
R A Kennedy & Sons Inc	5,679,977		McQuaide Blasko, Inc.	1,178,445	
Barton Malow/Alexander A Joint Venture	5,535,919		MC Kesson Drug Co	1,144,606	
Turner Construction Company	5,208,884		Simpson Scarborough LLC Simpson Scarborough	1,143,633	
Voya	5,139,864		Public Broadcasting Service	1,139,956	
Generator Media & Analytics	4,996,663		Connecticut General Life Insurance Cigna Corporation	1,115,595	
Elsevier	4,868,097				

continued

TABLE 6
THE PENNSYLVANIA STATE UNIVERSITY
CONTRACTS¹
BY CONTRACT SIZE
2022-23

Vendor	Total amount	Percent of grand total	Vendor	Total amount	Percent of grand total
Oracle America Inc	4,404,136		The Pantheon Institute LLC	1,101,480	
Constellation New Energy Inc	4,130,765		Thermo Electron North America LLC	1,100,945	
Myco Mechanical, Inc	4,076,930		Derry Township Municipal Authority	1,062,733	
Amthor Steel	3,960,717		F W Houder Inc	1,055,992	
Broadspire Services Client Reimbursements	3,940,014		UGI Utilities	1,045,618	
Stewart Amos Steel Inc	3,803,397		Metz Culinary Management LLC	1,043,257	
Ebsco Information Services LLC	3,796,633		IBM Corporation	1,040,251	
Glenn O Hawbaker Inc	3,787,051		S-L-A-M Collaborative Inc The S/L/A/M Collaborative Inc	1,040,067	
HRI Inc	3,713,769		Valley Farms Dairy LLC	1,034,679	
Healthequity	3,675,571		CPS Construction Group Inc	1,032,206	
Google LLC	3,658,503		Buchanan Ingersoll & Rooney Atn Accounting Department	1,028,347	
Centre Area Transportation Authority	3,595,859		USPS	1,026,100	
Constellation Newenergy - Gas Division LLC	3,588,713		Linkedin Corporation	1,023,775	
Apple Inc	3,535,718		Kierantimberlake	1,020,356	
Workday Inc	3,422,202		DCI Inc	1,014,156	
West Penn Power	3,233,952		Air Planning LLC	1,011,248	
Optiv Security Inc	3,222,827		Concur Technologies Inc	1,010,200	
Leonard S Fiore Inc	3,185,961		Ricoh USA	1,008,684	
International Studies Institute LLC Academic Centers Abroad	3,016,878		Penn Mutual Life Insurance Company	1,000,000	
Ricoh Leasing	2,876,545		Avfuel Corporation	990,525	
Do Not Use Insidetrack Inc	2,814,315		Advantage Sport & Fitness Inc	974,272	
Aetna Inc Attn: Aetna - Middletown	2,798,328		Shannon Construction Company	960,438	
Workspend Inc	2,796,721		Eplus Technology Inc	948,773	
First American Equipment Finance First American Commercial Bancorp I	2,794,879		Halcyon Buyer LLC Newrocket LLC	942,750	
Mid State Roofing And Coating Inc	2,646,631		Associated Student Activities	941,202	
Dobil Laboratories Inc	2,641,849		Howard Industries Inc Howard Technology Solutions	935,318	
Degol Brothers Lp	2,581,633		Allegheny Supply & Maintenance Co	932,749	
VWR Intl LLC	2,504,459		Veeco Process Equipment Inc Veeco Instruments Inc	916,250	
Hershey Research Two, LLC	2,489,085		Virginia Commonwealth University	900,000	
ODP Business Solutions, LLC	2,473,581		Unizin Ltd	895,574	
Do Not Use BP Energy Company	2,447,876		Lab Crafters Inc	895,375	
Port Elevator Inc	2,441,551		Computer Design & Integration LLC CDI	886,444	
Convergeone Inc	2,288,077		First Advantage Background SVC Corp	868,302	
Willis Towers Watson Northeast Inc	2,259,095		Mead & Hunt, Inc.	849,982	
Pennsylvania College Of Technology	2,156,436		RPC Video	847,245	
Proquest LP Proquest LLC	2,124,352		Carl Zeiss Microscopy LLC.	844,461	
Baltimore Steel Erectors LLC	2,095,728		Peco Energy Payment Processing	833,861	
B&H Foto & Electronics Corp B&H Photo & Video	2,094,190		Ascend Learning Holdings, LLC ATI Nursing Education	832,761	
Salesforce.Com Inc	2,079,397		Harris Masonry Inc	817,344	
Adobe Inc	2,001,914		Illumina Inc	815,350	
Total	973,771,050	70.9%	Marriott Business Services	793,196	
			Deloitte & Touche LLP	790,564	

continued

TABLE 6
THE PENNSYLVANIA STATE UNIVERSITY
CONTRACTS¹
BY CONTRACT SIZE
2022-23

Vendor	Total amount	Percent of grand total	Vendor	Total amount	Percent of grand total
Vendor contracts greater than or equal to \$750,000 and less than \$2 million:					
Big Ten Academic Alliance	1,965,373		Tedco Construction Corp	779,136	
SERS Define Contribution Plan PA State Employee Retirement System	1,964,928		Linde Gas & Equipment Inc	775,466	
MA Mortenson Co	1,937,033		PPL Electric Utilities Corp.	771,516	
Air Charter Services	1,923,461		Level 3 Communications LLC	760,220	
Poole Anderson Construction LLC	1,882,237		EAB Global Inc	758,434	
Microsoft Online Inc	1,811,752		Strada Collaborative, Inc. Inside Track	754,902	
Pennsylvania American Water	1,806,228		Stahl Sheaffer Engineering LLC	751,709	
Nittany Office Equipment Inc	1,793,863		Shorts Travel Management Charters	751,540	
County Of Centre Centre County Commissioners	1,735,570		Whelan Event Staffing Services Inc Best Crowd Management	751,178	
Saul Ewing Arnstein & Lehr LLP	1,734,105		Total	132,097,577	9.6%
Servicenow Inc	1,729,863		Vendor contracts less than \$750,000		
Fisher Scientific	1,682,014		Total	267,638,720	19.5
Transact Campus Inc	1,657,538				
GR Sponaugle & Sons Inc	1,652,328		Grand total	1,373,507,347	100.0
Johnson Controls Us Holdings LLC Johnson Controls Security Solutions	1,649,655				
Supplysource Inc	1,648,607				
Fullington Trailways And VIP Limo	1,645,601				
First American Administrators Inc Eyemed	1,630,510				
Grainger	1,623,889				

1. Includes purchases of goods and services which equal or exceed a total of \$1,000 for each vender.

SOURCE: Data provided by The Pennsylvania State University.

TABLE 7
THE PENNSYLVANIA STATE UNIVERSITY
CONTRACTS¹
BY VENDOR LOCATION
2022-23

Vendor Location	Total amount	Percent of grand total
Pennsylvania	\$665,241,803	48.4%
Out-of-state	708,265,545	51.6
Grand total	1,373,507,347	100.0

1. Includes purchases of goods and services which equal or exceed a total of \$1,000 for each vendor.

SOURCE: Data provided by The Pennsylvania State University.

TABLE 8
UNIVERSITY OF PITTSBURGH
CONTRACTS¹
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Total amount	Percent of grand total
Chancellor	\$3,737,720	0.8%
SVC Business and Operations		
Business, Hospitality and Auxiliary Services	90,295,290	
Facilities Management	92,532,294	
Human Resources	3,703,316	
Office of Planning, Design and Construction	100,515	
Office of Real Estate	1,618,266	
Public Safety and Emergency Management	13,531,775	
SVC Business and Operations	319,880	
Total	202,101,336	42.4
SVC & Provost		
Bradford Campus	7,211,217	
College of General Studies	161,335	
Education-University Service Programs	42,936	
School of Education	883,839	
Greensburg Campus	5,421,825	
Graduate School of Public & International Affairs	2,633,918	
Honors College	52,978	
Johnstown Campus	12,490,156	
Kenneth P. Dietrich School of Arts & Sciences	8,245,921	
Katz Graduate School of Business	1,180,399	
School of Law	777,037	
Libraries	13,816,610	
Learning Research & Development Center	195,602	
School of Computing and Information	177,994	
School of Social Work	117,529	
Student Affairs	915,251	
SVC and Provost	7,358,173	
Swanson School of Engineering	3,265,789	
Titusville Campus	1,269,467	
University Center for International Studies	115,580	
University Center for Social & Urban Research	60,230	
Total	66,393,784	13.9
SVC Health Sciences		
School of Dental Medicine	5,455,975	
School of Public Health	787,397	
School of Nursing	941,718	
School of Pharmacy	473,454	
School of Health & Rehabilitation Sciences	11,261,484	
SVC Health Sciences	12,058,333	
Total	30,978,361	6.5

continued

TABLE 8
UNIVERSITY OF PITTSBURGH
CONTRACTS¹
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Total amount	Percent of grand total
School of Medicine Division		
School of Medicine	11,228,542	
SOMD Administration	46,609,499	
UPMC Hillman Cancer Center	7,905,291	
Western Psychiatric Institute and Clinic	3,153,722	
Total	68,897,054	14.5
General University		
Business Affairs	2,500,016	
General University	21,465,362	
Total	23,965,378	5.0
SVC and Chief Financial Officer		
SVC and Chief Financial Officer	3,934,801	0.8
Chief Information Officer		
Pitt Information Technology	34,658,717	7.3
SVC Philanthropic and Alumni Engagement		
SVC Philanthropic and Alumni Engagement	4,480,731	0.9
SVC and Chief Legal Officer		
Office of University Counsel	8,611,746	1.8
SVC Research		
SVC Research	12,310,895	2.6
Director of Athletics		
Athletics	16,595,238	3.5
Grand total	476,665,762	100.0

1. Includes purchases of goods and services that use unrestricted (or general) fund and auxiliary fund dollars which equal or exceed a total of \$1,000 for each vendor.

TABLE 9
UNIVERSITY OF PITTSBURGH
CONTRACTS¹
BY EXPENDITURE TYPE
2022-23

Expenditure type	Total amount	Percent of grand total
Facility Alterations	\$1,163,246	0.2%
Facility Operating Costs	7,580,791	1.6
Insurance	9,218,392	1.9
Library Acquisitions	19,383,102	4.1
Mail	602,667	0.1
Printing/Publishing	1,608,101	0.3
Professional Memberships	2,701,531	0.6
Professional Services	180,388,176	37.8
Purchases for Resale	19,397,813	4.1
Routine Maintenance	35,996,332	7.6
Space Rental	41,914,329	8.8
Supplies/Equipment	87,203,364	18.3
Telephone	1,593,227	0.3
Utilities	67,914,692	14.2
 Grand Total	 476,665,762	 100.0

1. Includes purchases of goods and services that use unrestricted (or general) fund and auxiliary fund dollars which equal or exceed a total of \$1,000 for each vendor.

SOURCE: Data provided by University of Pittsburgh.

TABLE 10
UNIVERSITY OF PITTSBURGH
CONTRACTS¹
BY CONTRACT SIZE
2022-23

Vendor	Total amount	Percent of grand total	Vendor	Total amount	Percent of grand total
Vendor contracts greater than or equal to \$2 million:			Vendor contracts greater than or equal to \$750,000 and less than \$2 million (continued):		
Compass Group USA Inc	\$51,505,041		Oate Inc	\$1,336,033	
Duquesne Light Company	31,149,110		T R Last Co Inc	1,334,457	
5051 Centre Mt LLC	23,233,005		Insight Global LLC	1,326,293	
PWSA	15,378,232		Goodwin Procter, LLP	1,280,251	
Bellefield Boiler Plant	14,176,791		F & G Painting Co	1,246,659	
Willis Towers Watson Northeast Inc	8,776,702		Ogletree, Deakins, Nash, Smoak & Stewart, PC	1,234,030	
IGS Energy	7,874,274		PSSI Stadium LLC	1,210,483	
Allied Universal Security Services	7,650,700		Illumina Inc	1,198,124	
SHI International Corp	7,638,869		Siemens Medical Solutions USA Inc	1,142,225	
UPMC	7,496,284		Verizon	1,128,065	
Port Authority Transit of Allegheny County	6,017,138		Hewlett Packard Enterprise Company	1,122,402	
Noodle Partners Inc	5,822,263		Bakery Square Holdings LP	1,090,259	
EBSCO Subscription Services	5,757,360		Img Learfield Ticket Solutions LLC	1,072,443	
Fisher Scientific Company LLC	5,711,981		Republic Services Inc	1,069,836	
Oracle America Inc	5,404,995		Baum Boulevard Ground LLC	1,057,959	
Franklin Interiors	5,320,843		Engine LLC	1,031,832	
Dell Marketing LP	4,995,674		EAB	1,013,584	
Grainger	4,618,104		Huron Consulting Services LLC	1,009,302	
Workscope Inc	3,789,875		CSPD LLC	982,565	
Kre Up Iii Pittsburgh Owner LLC	3,733,092		B&H Photo Video	969,086	
Pittsburgh Transportation Group	3,659,184		Crown Castle Fiber LLC	957,776	
Condortech Services Inc	3,555,457		Quest Diagnostics	943,172	
Penelec	3,545,917		Fapd LLC	941,468	
Reed Smith LLP	3,444,765		Johnson Controls Fire Protection LP	940,864	
Murwest LLC	3,314,022		Medline Industries Inc	936,634	
Peoples Natural Gas	3,105,452		Leica Microsystems Inc	929,989	
Salesforce.Org	2,574,069		YBP Library Services	904,501	
Uptodate Inc	2,472,397		Marcus & Shapira LLP	896,000	
Lighthouse Electric Co Inc	2,452,765		Carlow University	891,840	
Metz Culinary Management	2,380,558		Baker Botts LLP	880,971	
Bridgeside Point I LLC	2,345,135		BPA II Ltd	873,964	
Charles River Laboratories Inc	2,149,943		10X Genomics Inc	866,903	
Amazon Web Services Inc	2,055,603		Matheson Tri-Gas Inc	863,100	
Redshelf	2,015,130		Apple Computer Inc	862,994	
Total	265,120,731	55.6%	350 Technology Drive Partners LLC	850,696	
			Barnes & Noble College Booksellers LLC	844,129	

continued

TABLE 10
UNIVERSITY OF PITTSBURGH
CONTRACTS¹
BY CONTRACT SIZE
2022-23

Vendor	Total amount	Percent of grand total	Vendor	Total amount	Percent of grand total
Vendor contracts greater than or equal to \$750,000 and less than \$2 million:			Anixter Inc	830,413	
United States Postal Service	1,876,355		Steris Corp	823,304	
Palci	1,809,030		Deloitte Consulting LLP	822,000	
Cdw Government Inc	1,771,004		Jaggaer	810,478	
Alco Parking Corp	1,741,872		CPA Global Limited	796,725	
Elsevier Inc	1,724,528		Eckert Seamans Cherin & Mellott LLC	786,177	
Klarquist Sparkman LLP	1,704,809		Cushman & Wakefield US Inc	784,232	
Enterprise Fm Trust	1,655,893		KPMG, LLP	750,950	
Center For Research Libraries	1,654,666		Total	67,974,330	14.3%
Tail Industries Inc	1,637,422		Vendor contracts less than \$750,000:		
Schenley Place LP	1,624,919		Total	143,570,701	30.1
Sterling Land Co	1,598,935				
Supra Office Solutions Inc	1,413,358		Grand total	476,665,762	100.0
Otis Elevator Co	1,397,015				
Curran Taylor Inc	1,365,902				
World Wide Technology Inc	1,353,457				

1. Includes purchases of goods and services that use unrestricted (or general) fund and auxiliary fund dollars which equal or exceed a total of \$1,000 for each vendor.

SOURCE: Data provided by University of Pittsburgh.

TABLE 11
UNIVERSITY OF PITTSBURGH
CONTRACTS¹
BY VENDOR LOCATION
2022-23

Vendor Location	Total amount	Percent of grand total
Pennsylvania	\$151,240,654	31.7%
Out-of-state	325,425,108	68.3
Grand total	476,665,762	100.0

1. Includes purchases of goods and services that use unrestricted (or general) fund and auxiliary fund dollars which equal or exceed a total of \$1,000 for each vendor.

SOURCE: Data provided by University of Pittsburgh.

TABLE 12
TEMPLE UNIVERSITY
CONTRACTS¹
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Total Amount	Percent of grand total
President		
Intercollegiate Athletics	\$18,663,950	
Internal Audit	67,265	
Office of the President	2,286,817	
Office of University Counsel	5,268,909	
University Compliance Office	875,087	
Total	27,162,028	6.2%
Provost		
AAAIR	472,703	
Beasley School of Law	1,400,334	
Center for Equity and Inclusion	264,352	
College of Education	537,280	
College of Engineering	819,853	
College of Liberal Arts	1,180,500	
College of Public Health	1,315,900	
College of Science and Technology	2,132,227	
Ctr for Performing/Cinematic Arts	1,284,136	
Enrollment Management	2,799,735	
Financial Aid	189,758	
Fox School of Business	2,858,486	
Global Engagement	659,019	
Graduate School	36,922	
Health and Wellness	780,812	
Information Technology Services	17,040,279	
International Campuses	62,618	
Klein College	1,168,791	
Kornberg School of Dentistry	11,036,892	
Libraries	10,776,995	
Office of the Provost	65,319	
Provost Operations	7,918	
Residence Halls-Main	28,007,228	
Residence Halls-Off Campus	126,336	
School of Medicine	10,713,169	
School of Pharmacy	863,595	
School of Podiatric Medicine	1,698,224	
School of Tourism and Hospitality	178,717	
Student Affairs	2,978,683	
Temple Press	630,702	
Tyler School of Art & Architecture	1,907,912	
University College	890,504	
Vice President for Research	2,689,537	
Vice Provost Faculty Affairs	110,898	

TABLE 12
TEMPLE UNIVERSITY
CONTRACTS¹
BY ACADEMIC/ADMINISTRATIVE UNIT
2022-23

Academic/administrative unit	Total Amount	Percent of grand total
Vice Provost for U/G Studies	264,520	
Total	107,950,855	24.5
Senior Vice President and COO		
Business Services	1,549,308	
Environ Health & Radiation Safety	874,367	
Facilities Management	78,878,755	
Human Resources	1,699,574	
Institutional Expenses	180,853,761	
Office of the CFO and Treasurer	1,244,712	
Office of the SVP and COO	7,549,201	
Parking Services	2,542,605	
Public Safety	14,086,249	
University Budget Office	752,740	
Total	290,031,272	65.9
Senior VP for Engagement		
Govt Affairs & Civic Engagement	516,029	
Institutional Advancement	2,555,017	
Strategic Events	754,591	
University Marketing	10,479,871	
Vice President for Public Affairs	459,279	
WRTI Operations	26,026	
Total	14,790,813	3.4
Grand Total	439,934,968	100.0

1. Includes purchases of goods and services which equal or exceed a total of \$1,000 for each vendor within each academic/administrative unit from General Funds and Auxiliary enterprises.

SOURCE: Data provided by the Temple University.

TABLE 13
TEMPLE UNIVERSITY
CONTRACTS¹
BY EXPENDITURE TYPE
2022-23

Expenditure type	Total amount	Percent of grand total
General Supplies & Services	\$86,202,956	19.6%
Health Service Programs	1,438,934	0.3
Insurance	145,201,794	33.0
Interest & Taxes	1,712,955	0.4
Library	10,245,200	2.3
Professional Fees & Contracts	74,247,716	16.9
Property, Plant & Equipment	62,163,137	14.1
Rent	7,206,688	1.6
Repairs & Maintenance	16,918,256	3.8
Telecommunications	3,968,280	0.9
Travel	3,581,527	0.8
Utilities	27,047,525	6.1
 Grand Total	 439,934,968	 100.0

1. Includes purchases of goods and services that use unrestricted (or general) fund and auxiliary fund dollars which equal or exceed a total of \$1,000 for each vendor.

SOURCE: Data provided by Temple University.

TABLE 14
TEMPLE UNIVERSITY
CONTRACTS¹
BY CONTRACT SIZE
2022-23

Vendor	Total amount	Percent of grand total	Vendor	Total amount	Percent of grand total
Vendor contracts greater than or equal to \$2 million:			Vendor contracts greater than or equal to \$750,000 and less than \$2 million (continued):		
Independence Blue Cross	\$73,393,307		Ellucian Company L.P.	\$1,602,006	
Aramark Receivables LLC	29,829,899		Philadelphia Gas Works	1,502,797	
Advancepcs Health LP Caremark	26,176,266		WWGrainger Inc	1,480,121	
Direct Energy Marketing Inc	17,666,983		Center For Research Libraries	1,449,812	
Universal Protection Service LP	11,468,376		Verizon Pa	1,417,491	
JP Morgan Chase - Commercial	11,322,649		Pepper Environmental Services, Inc.	1,407,317	
Marsh & McLennan Companies, Inc.	8,828,256		Golden Ceramic Dental Lab LLC	1,375,669	
Wells Fargo Bank	8,573,978		Anthony Biddle Contractors Inc	1,373,801	
Collins & Collins Mechanical Incorporated	7,027,016		Nike USA Inc	1,300,000	
Trusted Settlement Services, LLC	6,217,763		Maximus Higher Education Inc	1,261,436	
Eagles Stadium Operator LLC	4,689,684		Guy Brown LLC	1,183,447	
Water Revenue Bureau	4,490,491		Johnson Controls Incorporated	1,158,772	
Mayo Seitz Media	4,166,394		Prudential	1,157,964	
Temple Workers Compensation Trust	4,029,145		Johnson Controls Fire Protection LP	1,147,075	
JJ White Incorporated	3,935,737		Oracle America Inc	1,146,827	
Keystone Health Plan East	3,904,384		Securitas Security Service USA Inc	1,082,707	
Welfare Benefits Trust	3,900,000		Dell Marketing LP	1,020,543	
Henry Schein Incorporated	3,669,241		Mayfield Site Contractors Inc.	988,302	
AmeriHealth	3,508,592		Kroll Associates Inc	933,885	
Flatiron Building Company	3,471,176		Palmer Waterproofing Inc	932,168	
Global Spectrum, LLC	3,266,471		Elliott-Lewis Corporation	918,184	
Benefit Fund for Hospital	3,248,434		Unum Life Insurance	892,412	
TINUITI, INC.	3,111,609		MJ Settelen Construction LLC	889,802	
Target Building Construction	3,064,564		ADP Incorporated	865,230	
Peco	2,861,782		Huron Consulting Services LLC	859,551	
E P Guidi Incorporated	2,667,963		Cellco Partnership	857,201	
BRI 1866 1515 Market LP	2,371,090		Billows Electric Supply Company	838,250	
St Lukes Hospital And Health Network	2,324,574		Dentsply Sirona Inc	821,071	
Otis Elevator Company	2,243,978		Air Planning LLC	810,207	
EBSCO Industries, Inc.	2,109,696		T2 Systems, Inc.	801,548	
Central Pension Fund	2,094,268		Scanlon Assoc Industrial Contractors LLC	778,966	
MP Consulting Services LLC	2,067,425		Crown Castle Fiber LLC	754,529	
Total	271,701,191	61.8%	Total	47,415,492	10.8%
Vendor contracts greater than or equal to \$750,000 and less than \$2 million (continued):			Vendor contracts less than \$750,000:		
CDW Government Incorporated	1,919,658				
Florkowski Builders Incorporated	1,909,379				
City of Philadelphia	1,838,166				
LSN CM&E, LLC	1,767,920		Total	120,818,285	27.5
Elsevier B.V.	1,691,332				
Aon Risk Services Central Inc	1,663,959		Grand Total	439,934,968	100.0
C. Erickson and Sons, Inc	1,615,990				

1. Includes purchases of goods and services that use unrestricted (or general) fund and auxiliary fund dollars which equal or exceed a total of \$1,000 for each vendor.

SOURCE: Data provided by Temple University.

TABLE 15
TEMPLE UNIVERSITY
CONTRACTS¹
BY VENDOR LOCATION
2022-23

Vendor Location	Total amount	Percent of grand total
Pennsylvania	\$251,942,801	57.3%
Out-of-state	187,992,167	42.7
Grand Total	439,934,968	100.0

1. Includes purchases of goods and services that use unrestricted (or general) fund and auxiliary fund dollars which equal or exceed a total of \$1,000 for each vendor.

SOURCE: Data provided by Temple University.

IV. RETIREMENT AND TUITION BENEFIT POLICIES

This section contains retirement policies for faculty and staff, and tuition benefit policies for faculty, staff and dependents of each of the State-related universities. Retirement policies include the name of the administrator of each university's retirement plan, and a general summary of each plan's provisions. Tuition benefit policies include the persons who are eligible for tuition discounts, as well as the amount of the discounts.

RETIREMENT POLICY: LINCOLN UNIVERSITY

All permanent full-time and part-time employees who regularly work a minimum of 1,000 hours per year are eligible for Lincoln University's Defined Contribution Retirement Plan. This 403 B Retirement Annuity Plan is administered by the Teachers Insurance and Annuity Association – College Retirement Equities Fund (TIAA-CREF). Faculty members who teach a minimum of six credits per semester reach the 1,000 hours per year minimum. Lincoln University contributes 5 percent of the employee's salary towards the plan. The University will match, on a dollar for dollar basis, voluntary employee pre-tax contributions of up to another 5 percent of the employee's salary. In certain circumstances, special "catch-up" additional deferrals are allowed for employees over age 50 who meet specific criteria.

TUITION BENEFIT POLICY: LINCOLN UNIVERSITY

Undergraduate tuition remission benefits are offered to the following employees, their spouses or domestic partners (if recognized as a valid marriage under state law based on the employee's state of residency) and their dependents, 24 years of age or younger or permanently and totally disabled: faculty, professional and administrative employees, secretarial/clerical employees, public safety and maintenance/housekeeping employees. The benefits cover only tuition and do not cover items such as fees, room and board, books, labs, etc. Additionally, tuition remission benefits are not offered for graduate level classes except those that engage students in teaching or research activities at the university. Lincoln also offers an Educational Assistance Plan. This plan is only available to employees and covers undergraduate and graduate level courses.

Administrative and professional regular full-time benefited employees, their dependents and spouses are eligible for tuition remission beginning the first semester following the satisfactory completion of their probationary period.

**RETIREMENT POLICY:
THE PENNSYLVANIA STATE UNIVERSITY**

Nearly all faculty and staff members participate in either the State Employee’s Retirement System (SERS) or Teachers Insurance and Annuity Association- College Retirement Equities Fund (TIAA-CREF). Part-time faculty and staff who complete 750 hours of employment in a calendar year also participate. A small number of employees participate in the Public School Employee’s Retirement System (PSERS) and currently no employees participate in the Federal Civil Service Retirement System.

As of November 2023, there are 21,217 employees participating in one of the three programs. A breakdown of participation is as follows:

SERS	6,790
TIAA	13,625
PSERS	802

The SERS plan provides a full retirement annuity based on a defined benefit formula: either 2 percent or 2.5 percent x years of service x average of highest three years of earnings. There are a variety of retirement options available under the plan. All employees new to SERS are enrolled in a hybrid plan that provides both a defined benefit and a defined contribution plan. For the hybrid defined benefit plan, the formula to determine the benefit is 1.25.% times the number of years and months of retirement credit, times the average of the highest five calendar years of earnings. Retirement income from the defined contribution plan is determined by the amount of money contributed to the account by the employee and the University, and the performance of the investments selected by the employee. The employee contribution rate for SERS is determined by the member’s class and ranges from 5.00- 8.25% of gross salary. As of July 1, 2023, the University contributes 19.60-41.09% as the employer to SERS.

The TIAA-CREF plan provides benefits based on the employee’s retirement age, the amount of money that has been contributed to the account by the employee and the university as well as the performance of the TIAA-CREF investments. There are a number of retirement options available through TIAA-CREF. The employee contribution rate is 5.0 percent of earnings. The employer contribution rate is 9.29 percent of employee earnings, set by State law.

**TUITION BENEFIT POLICY:
THE PENNSYLVANIA STATE UNIVERSITY**

Tuition benefits (educational privileges) are offered to regular, full-time faculty or staff, their spouses, and their children, up to the age of 26 until they attain their first Penn State Bachelor’s or Integrated Undergraduate graduate degree. The benefit is a 75 percent reduction of the tuition charge and applies to Penn State resident instruction and continuing education credit courses except for the professional curriculum such as those offered at The Milton S. Hershey Medical Center, the Smeal College of Business Administration Executive MBA Program, the

Smeal College of Business Executive Doctorate of Business Administration (DBA), the Dickinson School of Law, and Penn State Law. Educational privileges do not apply at summer camps or workshops operated by the university, unless university credit is given and regular tuition is charged.

A faculty or staff member is eligible for educational privileges the semester which begins with or after the effective date of full-time employment. The benefit is provided for a maximum 16 credits per academic year for a person on a 12-month appointment and 12 credits during the two semesters of service for a person appointed for just the Fall and Spring semesters.

Children, spouses and same-sex domestic partners are eligible beginning with the semester coincident with or after the faculty or staff member's effective date of full-time employment and may earn a first Bachelor's degree. Various other limitations apply and are enumerated in the official Penn State educational privileges and grant-in-aid policies.

RETIREMENT POLICY: UNIVERSITY OF PITTSBURGH

Two alternative retirement plans are available to faculty and staff members: a Defined Contribution Plan, with employee and university contributions invested and benefits administered by the Teachers Insurance and Annuity Association-College Retirement Equities Fund (TIAA-CREF) and a Noncontributory Defined Benefit Pension Plan, with university contributions only invested and benefits administered as a university trust fund. The second plan is only available to employees already in the plan.

Eligible for membership are: Full-time faculty, faculty librarians and research associates; part-time faculty who are tenured for no less than half-time or in the tenure stream; executives; full-time post-doctoral associates with an appointment date on or before June 30, 2005; all regular full- and part-time staff; and members of collective bargaining units, if and only if, the applicable collective bargaining unit provides for participation. New hires will be automatically enrolled in the 403(b) and 401(a) plans at a 3 percent contribution rate of their base salary. Employees are able to opt out of this election.

The Defined Contribution Plan is a plan with employer and employee contributions. The retirement benefit is based on total contributions, an employee's age, spouse's age, distribution option selected, and the investment performance of the TIAA-CREF. The plan has a number of options available. Employees can elect to contribute between 3 and 8 percent of their base salary at a pre-tax, after-tax, or Roth basis. During the vesting period of three years, the employer matches the employee's contribution.

After the three-year vesting period, the employer matches up to 8 percent of the employee's contribution at 150 percent. The employee can make additional contributions up to the IRS annual allowable limit, but these will not be matched by the university. An Accelerated Plan option is available to vested employees over 52, under which an employee can make the maximum contribution for a limited number of years and the university makes increased matching

contributions. The maximum period for this option is 120 months or when the employee reaches age 65. Once this benefit is expired, the university will not make any matching contributions, although the employee can continue to make contributions if they reenroll in the plan.

The Defined Benefit Plan is a plan with employer contributions but no employee contributions required. This plan has been frozen to new participants. The plan was open to full-time regular faculty, full-time regular research associates, executives, full-time and part-time regular staff, and some part-time faculty. The retirement benefit depends on an employee's age, years of service, salary while participating in the plan, and the employer's contributions made on the employee's behalf. An employee can switch from the Defined Benefit Plan to the Defined Contribution Plan once, but they cannot switch back to the Defined Benefit Plan.

TUITION BENEFIT POLICY: UNIVERSITY OF PITTSBURGH

Tuition benefits (scholarships) are offered to faculty members (including faculty librarians, research associates, chaplains, and ROTC faculty), staff members, spouses and dependent children.

Tuition scholarships for full-time faculty and staff cover all tuition for the first six credits taken each term at the University of Pittsburgh, except for full-time staff not having a first degree, in which case they are entitled to eight credits per term. The scholarships also do not cover the MBA program in the Joseph M. Katz Graduate School of Business. A faculty or staff charge of 3 percent of tuition for undergraduate programs and 10 percent of tuition for graduate programs will be incurred. Tuition scholarships for eligible part-time faculty are proportionate to those for full-time appointments. Spouse and children of regular part-time staff are not eligible for educational benefits.

Tuition scholarships for spouses or certified domestic partners of full-time faculty and staff are the same as those above, except that the spouse's charge is 10 percent of tuition for both undergraduate and graduate programs.

Tuition scholarships for dependent children of full-time faculty and staff cover full undergraduate tuition only for a maximum of 12 terms leading to a first baccalaureate degree at the University of Pittsburgh; fees and other charges are the student's responsibility. In addition, tuition scholarships for dependent children of full-time faculty, faculty librarians and research associates, hired by September 1, 1994, are available for attendance at other accredited colleges and universities. These scholarships cover tuition for a maximum of two terms each for four academic years, at the maximum rate of the in-State, full-time tuition for the College of Arts and Sciences at the Pittsburgh campus. Tuition scholarships for dependent children of certain part-time tenured or tenure-stream faculty and faculty librarians are made, with benefits proportionate to those for full-time appointments.

RETIREMENT POLICY: TEMPLE UNIVERSITY

Full-time employees and faculty are eligible to participate in either a Defined Contribution Plan or a Defined Benefit Plan. The plan that they are eligible to join is dependent on their job classification and collective bargaining agreement.

There are several different contribution levels under the Defined Contribution Plans. In one plan, the employee contributes 4.5 percent of the base annual salary up to the Social Security wage base and 5.0 percent over the Social Security wage base while the university contributes 8.5 percent of the base annual salary up to the Social Security wage base and 13.0 percent over the Social Security wage base. In another plan, the employee contributes 4.5 percent of the employee's base salary while the university contributes between 4.5 percent to 8 percent of the base salary based on the date. In a plan available to some non-tenure track faculty, the university contributes a match of 3 percent to 8.5 percent of the employee's base salary based on the employees respective level of service. Finally, there is another plan where enrolled union employees receive a University contribution of 4 percent or 4.25 percent regardless of whether they elect to contribute. However, if they do elect to contribute, then the University match will increase on a schedule to between 5 percent and 8.5 percent.

Contributions under any of the variations may be allocated between Fidelity Investments and Teachers Insurance and Annuity Association-College Retirement Equities Fund (TIAA-CREF). Fidelity Investment and TIAA-CREF offers various mutual funds including growth funds, equity funds, bond funds, money market funds, balanced funds and target allocation funds. Employees are vested in the university's contributions after either three or five years of participation in the Plan. Vested contributions may be withdrawn for the Plan after separation from service. The form of withdrawal is at the discretion of the participant.

The Defined Benefit Plan is available to certain collectively bargained employees and is a contributory plan that provides an annuity benefit at retirement. The benefit is determined by multiplying the average monthly earnings time the years of credited service times 1.6 percent less an offset for Social Security. Normal retirement age is considered to be 65, but a reduced benefit is available after the employee has attained age 55 with at least ten years of service. Vesting in this plan requires five years of participation. In the Defined Benefit Plan, employees must contribute 2 percent of earnings up to the amount of the Social Security wage base for the year, and 4 percent of the balance of earnings.

TUITION POLICY: TEMPLE UNIVERSITY

Full-time employees are entitled to full tuition remission for up to eight credit hours per semester in Temple University undergraduate colleges for either undergraduate or graduate courses. No tuition remission is available for courses taken in Temple's Schools of Law, Medicine, Dentistry or Podiatric Medicine, with the exception of specially designated graduate courses as determined by the Dean's office of the specific professional school. In the School of Pharmacy, tuition remission is limited to undergraduate programs.

Employees are eligible for tuition remission benefits the first day of the semester after their hire date. Employees who terminate their employment with Temple University after the start of the semester for any reason other than official retirement will continue to receive the tuition remission benefit through that semester only. Employees and their eligible dependents must remain in academic good standing.

A staff member cannot be both a full-time student and a full-time employee, simultaneously.

Legally dependent children of full-time employees are eligible for full tuition remission for up to ten semesters to complete their degree in Temple University's undergraduate program only. Children may be full-time matriculated students, or they may be part-time matriculated or non-matriculated students. The dependent child must be less than 24 years of age when initially enrolled in this program. Non-bargaining employees and faculty, as well as some bargaining employees and faculty, hired after a specified date are eligible for 50% dependent remission in the first year of employment, 75% second year of employment and 100% remission effective the start of the semester after 3 years of employment. If the eligible employee is hired before the specified date, then the dependent children are eligible for 100% remission.

The spouse of an executive administrative employee or full-time faculty member is entitled to one-half tuition in Temple University undergraduate colleges for either undergraduate or graduate courses, whether enrolled full-time or part-time.

Any requests for exceptional treatment must be made to the Benefits Appeals Committee (BAC) by the appropriate academic vice president on behalf of the student, prior to the beginning of the semester.

Graduate and spousal tuition benefits are considered a taxable benefit. The value of these tuition benefits will be included in the employee's taxable wages and all applicable taxes will be withheld during the year the tuition benefits are received.

The tuition remission program includes expenses for tuition cost only; any other fees are not covered under the program.

**Act of March 10, 1949, P.L.30, No.14
Public School Code
Section 2004-D**

Section 2004-D. Disclosure.

(a) Expenditures.--The university shall disclose the following:

(1) Revenue and expenditure budgets of the university's academic and administrative support units for the current fiscal year.

(2) The actual revenue and expenditures for the prior year in the same format as the information reported under paragraph (1).

(3) For any defined project or program which is the subject of a specific line item appropriation from the General Fund, the university shall disclose the following:

(i) Revenue and expenditure budgets of the defined program or project for the current fiscal year.

(ii) The actual revenue and expenditures of the defined program or project for the prior year in the same format as the information reported under paragraph (1).

(4) The revenue and expenditures of any auxiliary enterprise which is directly funded in whole or in part by tuition or a State appropriation for the current fiscal year.

(b) Prior fiscal year.--The university shall provide the following additional information for the prior fiscal year for each academic or administrative support unit, for each defined project or program and for any auxiliary enterprise:

(1) The number of employees by academic rank and by classification the number of administrators, staff, clerical and technical service employees.

(2) Median and mean salary by academic rank and by classification the median and mean salaries of administrators, staff, clerical and technical service employees.

(3) Nonsalary compensation as a percentage of salary. Nonsalary compensation shall include, but not be limited to, medical benefits, life insurance benefits, pension benefits, leave benefits, employer Social Security payments and workers' compensation benefits.

(4) A statement of the university's retirement policies.

(5) A policy statement relating to a reduction of tuition for employees' family members.

(6) A list of purchase of service contracts which exceed \$1,000 by category of service, including, but not limited to, legal, instructional, management, accounting, architecture, public relations and maintenance. The list shall contain the name and address of the contractor, a statement of the nature of the duties of the contractor and the academic and administrative support unit for which the duties are performed. If a purchase of service contract exceeds 10% of the total aggregate expenditure of the contract category per academic or administrative support unit, then the contracted amount shall also be listed.

(7) A list of purchase of goods contracts which exceed \$1,000. The list shall contain the name and address of the contractor and a list of the goods purchased and the academic or administrative support unit for which such goods were contracted. If a purchase of goods contract exceeds 10% of the total aggregate expenditure per academic or administrative support unit, then the contracted amount shall also be listed.

(8) A list by academic or administrative support unit in the aggregate of the expenses of travel, subsistence and lodging, whether provided or reimbursed.

(c) Format.--The university shall submit in electronic format a report of the information under subsections (a) and (b) to the department and the Joint State Government Commission. Each such institution shall maintain a copy of the report in the institution's library and shall submit a copy to each of the four State regional library resource centers.

(d) Time frame.--A university's report required to be submitted under this section shall be submitted within 180 days of the close of the university's current fiscal year.

(e) Minutes.--The university shall make a copy of the minutes of each public meeting of the institution's board of trustees, as well as a copy of the institution's integrated postsecondary education data systems report, available for public inspection in the institution's library.

(2004-D added July 9, 2008, P.L.846, No.61)