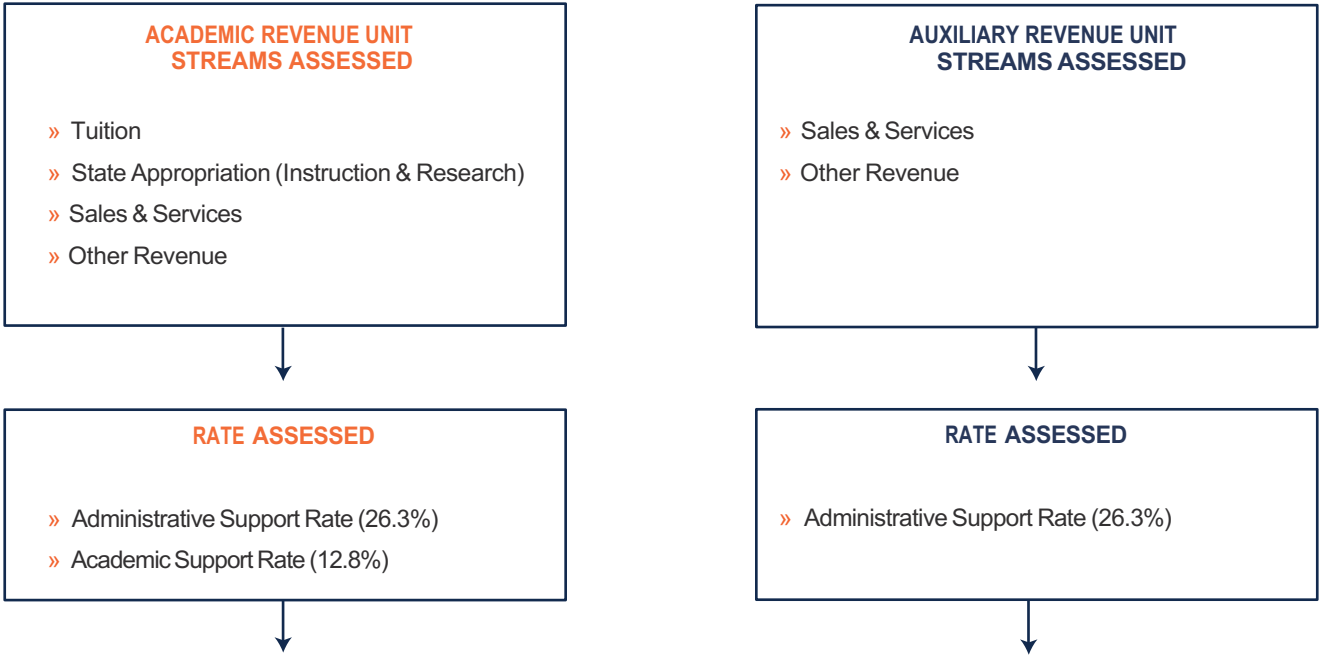


# Support Unit Allocation Methodology

Net academic and administrative support costs are allocated out to revenue generating units by assessing an allocation rate. Support unit allocation rates are determined each year through the Incentivized Resource Management (IRM) governance process based upon existing support costs.

Example: For IRM year 2023, the rates were 26.3% for Administrative Support Cost and 12.8% for Academic Support Cost, which totals 39.1%. Academic revenue units incur 39.1% of support cost and auxiliary revenue units incur 26.3% Administrative Support cost.



Academic Unit P&L Line Items Example	
Allocated Undergraduate Tuition	
Allocated Undergraduate Tuition - College of Instruction (WSCH by COI)	15,000,000
Allocated Undergraduate Tuition - College of Record (COR) Resident	6,000,000
Allocated Undergraduate Tuition - College of Record (COR) Non-Resident	100,000
Allocated Undergraduate Tuition - College of Record (COR) Non-Resident Premium	600,000
Allocated Graduate Tuition	
Allocated Graduate Tuition - College of Instruction (WSCH by COI)	2,500,000
Allocated Graduate Tuition - College of Record (COR) Resident	1,700,000
Allocated Graduate Tuition - College of Record (COR) Non-Resident	100,000
Differential Tuition	400,000
Graduate Incremental Tuition (GIT)	1,000,000
Online Programs (Option 3 Tuition)	50,000
Total Tuition	27,450,000
State Appropriations - Instruction	
State Appropriations - Research	10,000,000
Total State Appropriation	11,200,000
Sales & Services	
Other Operating Revenue	700,000
Total Other Revenue	800,000
Support Allocation Revenue Sources Totals	
Administrative Support (39,450,000 *26.3%)	10,375,350
Academic Support (39,450,000 *12.8%)	5,049,600
Academic Unit Total Support Allocation	15,424,950

Auxiliary Unit P&L Line Items Example	
Sales & Services	
Other Operating Revenue	500,000
Total Other Revenue	550,000
Administrative Support (550,000 * 26.3%)	
Auxiliary Unit Total Support Allocation	144,650