NJIT Budget Model Redesign Handbook

May 29, 2025

Project Leader
Lisa C. Easton
AVP for Strategic Budget Planning

Executive Sponsors
Catherine Z. Brennan
SVP for Finance and CFO

John A. Pelesko
Provost and SVP for Academic Affairs

Table of Contents

Introduction

The redesign of the NJIT budget model represents a pivotal step in establishing a robust framework for evaluating financial performance at both the aggregate and individual budget unit levels through a formal accounting of revenues and expenditures. Developed with the recommendations of a dedicated university-wide working group, senior leadership, and with the thought-partnership of EAB, the model transitions the university from a highly centralized incremental approach to budgeting to a decentralized and data-informed methodology intended to empower units to make financial decisions which incentivizes resource growth, provides transparency on cost drivers and opportunities for cost containment, while fostering alignment with the university's overarching strategic priorities.

At the core of this redesign is a framework that ensures an equitable allocation of resources by distributing revenues and allocating costs in a manner that reflects the operational activities of the colleges and other revenue-producing budget units. The model strategically incorporates centralized resources to fuel institutional growth, stability and investment through a dedicated funding pool that supports initiatives that directly advance the university's ambitious 2030 strategic plan, NJIT Makes an Innovation Nexus.

A key achievement of this budget model redesign is its mechanism for incentivizing overall resource growth. By establishing a transparent and predictable framework for resource allocation, the model encourages collaboration and the exploration of innovative revenue opportunities across units. The EAB Budget Model Operations Training Series, conducted in Fall 2024, provided essential foundational training in: effective collaboration across units; strategic resource review for efficiency; and data-informed decision-making for academic programs and support centers. This series is just the beginning of our ongoing commitment to training and support for the new budget model. These essential skills will not only strengthen the university's financial stability but also foster a culture of shared responsibility and accountability.

In summary, the NJIT budget model redesign marks a significant cultural and practical shift in our approach to resource allocation and financial stewardship, representing a major step forward in the university's financial management practices. By adopting a data-informed, decentralized approach, the model supports units in their efforts to make data-informed decisions and collaborate more effectively, fostering NJIT's financial growth and long-term fiscal sustainability.

Development Process

This budget model is the result of a comprehensive approach, drawing upon EAB guidance and research, internal recommendations from our budget model working group and senior university leadership, as well as valuable insights from peer institutions. We particularly appreciate the willingness of our colleagues at Drexel University, Temple University, Rutgers University, and the University of Buffalo who shared their experiences and insights regarding

the development, implementation, and management of decentralized, performance-based budget methodologies on their own campuses.

The adopted model incorporates three key elements:

(1) A decentralized and data-driven budget model that distributes revenues and allocates costs to revenue centers in a manner consistent with operations;
(2) Centralized resources for strategic growth and investment; and
(3) A basis for determining support center resources based on operational metrics rather than historical or incremental budgeting.

Guiding principles utilized in the development of the new budget model included the following objectives:

- The **alignment of revenues and expenditures** with college and unit-level operations and institutional strategic priorities.
- The provision of **incentives for resource growth and sound fiscal stewardship**.
- The distribution of resources using a **predictable and simple methodology** that allows for **multi-year planning**.

Understanding The Budget Model Redesign

The new budget model at NJIT is the result of extensive work by our budget model working groups and university leadership, guided by the expertise of EAB. EAB's presentation to NJIT in November 2022, Aligning Budget Models to Strategic Goals, was drawn from their research on peer institutions and best practices, that specifically addresses how budget models **can drive revenue growth, enhance transparency, effectively manage costs, and build institutional reserves for strategic initiatives.**

A foundational principle of this redesign is the **equitable distribution of resources.** This is achieved by directly tying both revenue allocation and cost assignment to the specific operational activities within each unit. The **Budget Model Framework** is the engine that enables this new structure, allowing NJIT to precisely track revenues and expenditures to assess financial performance comprehensively, both at the university-wide level and for individual budget units. **Grasping this framework is essential to understanding how our financial results are determined each fiscal year.**

Just as vital is understanding the budget model's application during the upcoming fiscal year's budget development. While many aspects of this process remain consistent, a key change involves using a **multi-year rolling average to determine each college's percentage of net tuition revenues,** which represents our most significant revenue stream. The most global change, however, is that all individual **budget units now bear direct responsibility for managing both their revenues and expenses.** This empowers units to actively influence

their overall net financial performance, a significant evolution from the prior model where their purview was largely limited to cost containment.

Budget Model Framework

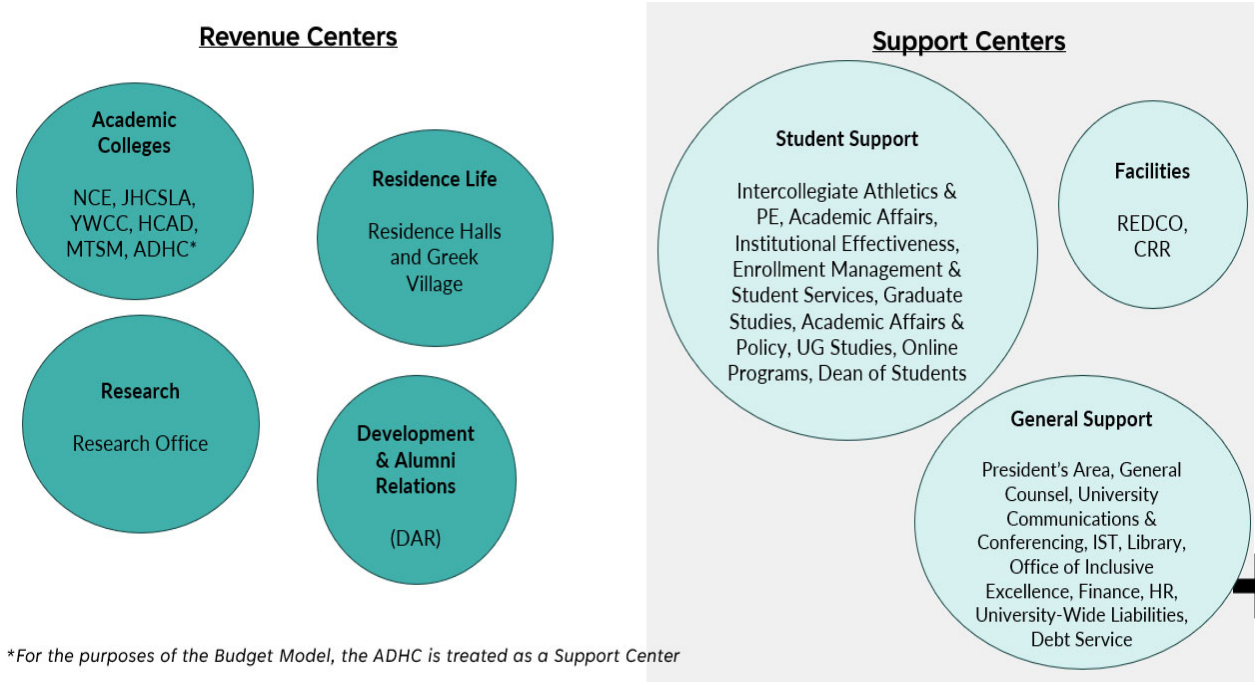
There are four fundamental aspects to address in describing NJIT's new budget model framework:

1. **Organizational Structure** - How budget units are grouped and categorized
2. **Allocation of Revenue** - How revenue sources are categorized and distributed
3. **Allocation of Expenses** - How expenses are classified and Support Center expenses (overhead costs) are calculated and allocated to the Revenue Centers
4. **Strategic Institutional Fund (SIF)** - How funds are allocated to support institutional initiatives and ensure sufficient cash reserves.

Each of the following sections will explore a specific component of the Budget Model Framework in detail.

1) Organizational Structure

The NJIT Budget model classifies its organizational structure into two major categories: **Revenue Centers** and **Support Centers**. **Within this framework, "Budget Units" serve as the overarching term for any distinct operational area at NJIT that manages a budget. All Revenue Centers and Support Centers are, by definition, specific types of Budget Units with distinct financial roles and responsibilities under the new model.** The graphic below illustrates how Revenue Centers and Support Centers, the subcategory groupings within them, and Budget Units are classified in the new Budget Model.



**For the purposes of the Budget Model, the ADHC is treated as a Support Center*

Revenue Centers versus Support Centers

1) **Revenue Centers** - These budget units have the capacity to cover their direct costs with generated revenues to produce a direct net surplus. Revenue Centers are accountable for their net revenue (allocated revenues less direct expenses) financial performance, and allocated Support Center costs. These budget units are categorized as follows:
    a) **Academic Colleges:** Newark College of Engineering (NCE), Jordan Hu College of Science and Liberal Arts (JHCSLA), Ying Wu College of Computing (YWCC), Hillier College of Architecture and Design (HCAD), Martin Tuchman School of Management (MTSM)
    b) Residence Halls and Greek Village
    c) Research Office
    d) Development and Alumni Relations (DAR)
2) **Support Centers** - These budget units are essential to support the mission of the university and the success of the Revenue Centers. These units provide, and are accountable for, services to all academic colleges, researchers, and students. Support Centers have zero or limited revenues and therefore cannot cover their direct costs, so their funding is calculated using operational metrics assessed to the Revenue Centers. These budget units are categorized as follows:
    a) **Facilities:** Real Estate Development & Capital Operations (REDCO) and Capital Renewal & Replacement (CRR)
    b) **General Support:** President's Area, Office of General Counsel, University Communications & Conferencing, Information Services and Technology (IST),

Library, Office of Inclusive Excellence, Finance, Human Resources (HR), and University-Wide Liabilities and Debt Service

c) **Student Support:** Intercollegiate Athletics & Physical Education, Academic Affairs (includes Office of Institutional Effectiveness), Albert Dorman Honors College (ADHC), Enrollment Management & Student Services, Graduate Studies, Academic Affairs & Policy, Undergraduate Studies, Office of Online Programs, and Student Affairs, excluding Residence Life and Greek Village.

2) Allocation of Revenue

The methodology of revenue distribution within the new budget model is guided by the principle that revenues should be allocated to the budget units that operationally have the greatest impact on their financial results. The scope of revenue applicable to the budget model is limited to unrestricted general fund revenues. These unrestricted general fund revenues mainly include: tuition and fees, state appropriations, indirect cost recovery, and auxiliary operations. The unrestricted general fund is the primary fund used to account for all the inflows (revenues) and outflows (expenditures) related to university operations. The unrestricted general fund budget operates on a fiscal year basis and is subject to the annual budget development process.

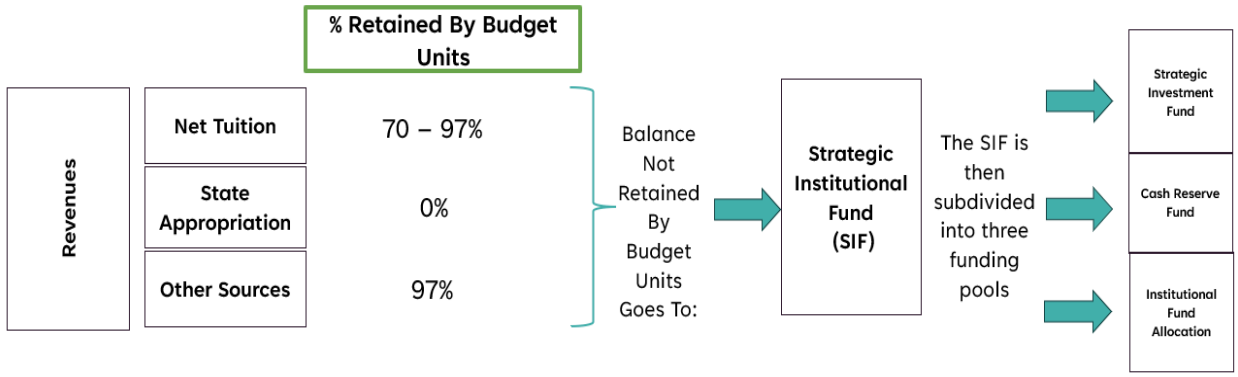
State supported fringe benefits (revenues) are excluded from the allocation of revenue. Rather, they are used to reduce (offset) total fringe benefit expenses (net fringe benefit expenses). The primary factor impacting the amount of fringe benefits supported by the State is based on NJIT's full-time equivalent (FTE) cap which is appropriated annually through the State budget. To determine the net fringe benefit rate applied to each budget unit, the total anticipated fringe benefit expenses for the entire unrestricted general fund are reduced by the expected state-supported fringe benefit revenues. The resulting net expense is then expressed as a percentage of the total fringe benefit expenses which is determined annually as part of the budget development process.

Revenue Classifications

Allocable revenues are classified in the budget model as direct revenues or formula-based revenues. Direct revenues are revenues that can be assigned to one budget unit, whereas formula-based revenues are revenues that are associated with several budget units. It's important to note that tuition and housing revenues are stated as net figures, as they are offset by institutionally funded awards. These will be referred to in subsequent sections as net tuition revenues and net housing revenues respectively.

Budget Model Revenue Allocation Flow

The graphic below depicts the major sources of revenue, the percentage retained by the budget units, and the percentage retained by the Strategic Institutional Fund (SIF) in the budget model:



Revenue Allocation Percentages to Budget Units versus the SIF

The standard allocation for most unrestricted general fund revenues is 97% to the generating budget unit and 3% to the Strategic Investment Fund (SIF). This means that, in most cases, budget units keep the vast majority of the unrestricted revenue they bring in. However, there's an exception to these proportions for tuition from undergraduate and graduate on-campus and online programs, as well as direct State appropriations. These specific revenue sources that are not subject to the standard 97%/3% split and described further below.

The largest source of unrestricted revenues, net tuition revenues, are attributed directly to the degree-granting colleges, since each college is a distinct Budget Unit. The colleges receive a 70% percentage share of net tuition revenues from undergraduate and graduate on-campus and online programs. This allocation was determined based on several factors: a higher degree of centralized student support for these programs, physical space constraints that limit the colleges' ability to independently grow these areas, and fixed contractual costs that are managed centrally. The colleges retain 97% of tuition revenues associated with PhD and Summer and Winter sessions. This higher allocation percentage reflects several factors: greater control over those operations, reduced reliance on central support services, and fewer physical space limitations. The chart below depicts the percentages retained of net tuition revenue by the colleges for each formula-based net tuition revenue category.

Direct State appropriation is 100% allocated to the SIF since Budget Units have no control over our State funding levels.

	Formula-Based Net Tuition Revenue Proportion to Degree-Granting Colleges					
	Under-graduate	**Graduate Tuition - On-Campus Programs**	**Graduate 100% Online Programs**	**PhD Programs**	**Summer Session**	**Winter Session**
Percentage Retained By the Colleges:	70%	70%	70%	97%	97%	97%
Percentage Retained by the SIF:	30%	30%	30%	3%	3%	3%

Methodology for Net Tuition Revenue Allocations to Individual Colleges

The portion of the allocation retained by the Colleges is further distributed among the degree-granting colleges. The data sources used to determine these allocations are: end of semester student credit hour data and 10th day enrollment data.

The methodology applied to the formula-based tuition allocation was derived through the Budget Model Redesign Working Group and is intended to attribute efforts between the College of instruction (taught) and the College of record (the student's primary major college). The table below displays each formula-based net tuition revenue category, the applicable semesters that pertain to that category, and the data sources and methodology used to allocate the net tuition revenues to each of the degree-granting colleges.

How Net Tuition Revenue Designated to the Degree-Granting Colleges are Distributed:					
Under-graduate (see other considerations)	**Graduate Tuition - On-Campus Programs**	**Graduate 100% Online Programs**	**PhD Programs**	**Summer Session**	**Winter Session**
Fall & Spring (AY Only)	Fall & Spring (AY Only)	Summer, Fall & Spring	Fall & Spring (AY Only)	Summer	Winter
Total CHG* by College. 75% weight to taught (*see further allocations below*) and 25% to major; weighted based on College	Total CHG* Taught by College By Program	Total CHG* Taught by College By Program	Total Headcount by College for Tuition Revenue; Awards are the Actual Unrestricted Awards by College; determines Net PhD Tuition	Total CHG* by College 100% to taught; weighted further by student level: U = 1x G & D = 2x	Total CHG* by College 100% to taught

* CHG = Credit Hours Generated (End of Semester)
Headcount = 10th Day Census Data

Note: See Appendix for actual results for FY23 and FY24

Undergraduate Tuition Allocation Considerations:

Cost of Instruction Multiplier:

- A cost of instruction multiplier is applied to the undergraduate net tuition allocation methodology. This cost of instruction revenue multiplier on the taught component of the net tuition allocation only is based on NJIT 5 year averages of cost per student credit hour data that was submitted to the Delaware Cost Study. The below scale is applied as a fixed multiplier by college:
  - NCE = 1
  - HCSLA, HCAD, MTSM = 0.66
  - YWCC = 0.50

Dedicated Honors Course Section Multiplier:

- A Honors College 2x multiplier is applied by College to dedicated Honors sections based on the CHG from those sections. This excludes honors mixed course sections.

Weighted CHG by College:

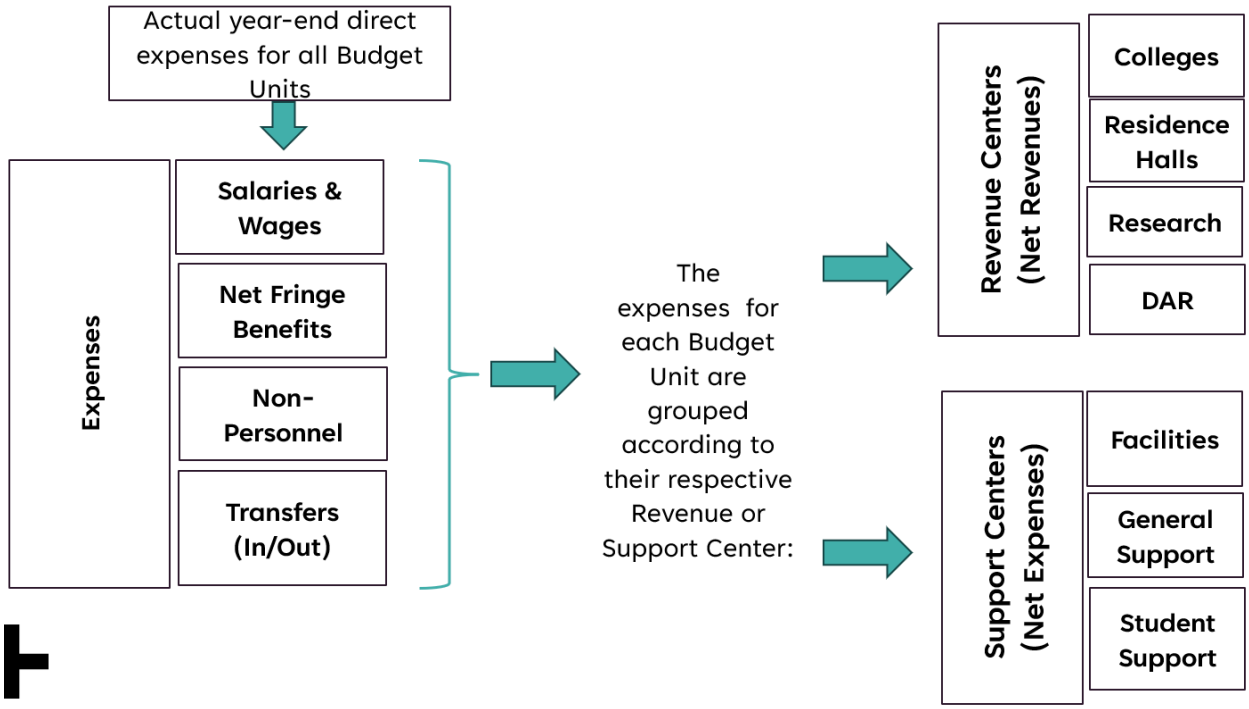
- The combination of the cost of instruction multiplier and the Honors College multiplier constitutes what will be referred to as the weighted CHG taught by College.

Other Considerations:

- Students enrolled in *Finish What You Started*, Center for Pre-College Programs, and the Jersey City campus are not part of the formula-based tuition allocation formulas but instead treated as direct revenues to the applicable Budget Unit(s).

3) Allocation of Costs

The graphic below depicts the major types of direct expenses and how these expenses are grouped into their corresponding Revenue or Support Center grouping corresponding to the budget units as defined by the budget model organizational structure.



The distribution of costs falls into two distinct categories: **direct costs** and **Support Center (overhead) costs**. Direct costs are the actual expenses that are incurred directly by all budget units. These include, but are not limited to, salaries, net fringe benefits, equipment, supplies, travel, and other non-personnel expenses. The budget units pay for these expenses directly from their annual unrestricted operating budget.

Method for Allocating Support Center Costs to Revenue Centers

NJIT's new budget model allocates the costs of Support Centers (or overhead) to the Revenue Centers. This allocation is based on how much each revenue center uses support services in a given fiscal year. To calculate this, first, the "net" costs of all support centers are grouped into three main categories: Facilities, General Support, and Student Support. For each category, an "operational metric value" is calculated for the fiscal year, which breaks down the total service center category net costs into a per-unit cost. This approach provides transparency of per-unit costs for each support center activity.

Method of Allocating Support Centers by Budget Model Grouping

Support Center Budget Model Grouping	Operational Metric	Allocated to
Facilities	Gross Square Footage	All Budget Units
General Support	Total Direct Expenses + Net Fringe Benefits	All Budget Units
Student Support	Total Unduplicated Headcount (Academic Year Only)	Academic Colleges

4) Strategic Institutional Fund (SIF)

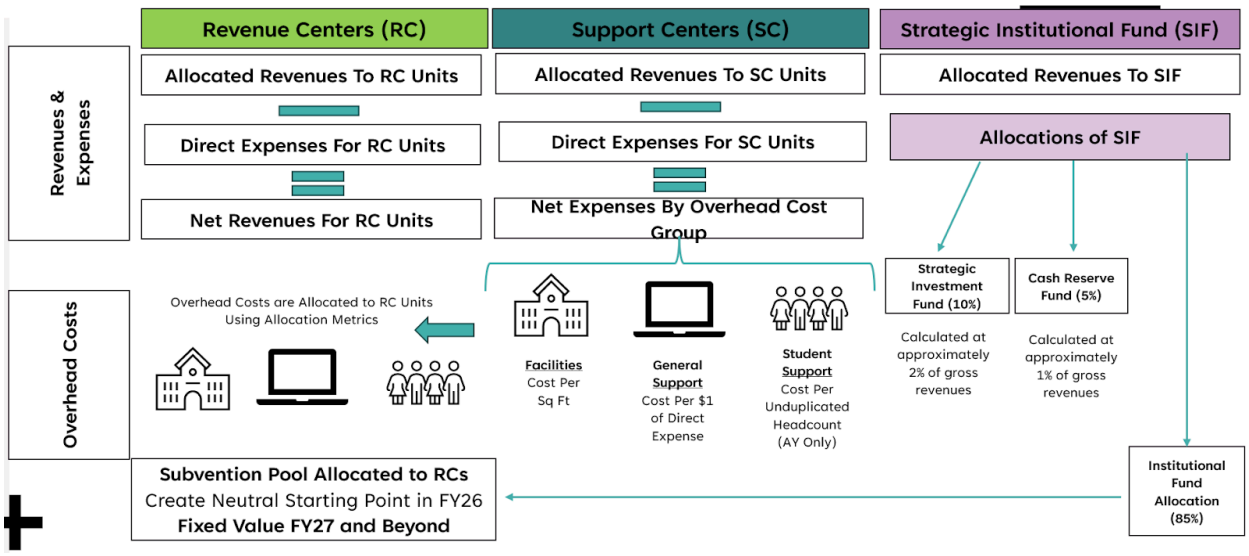
Planning for a strategic central fund is necessary as part of the new budget model to ensure the university has both the ability and flexibility to act as one entity with respect to key initiatives and to ensure the maintenance of sufficient cash reserves. Within the model, strategic institutional funding is centrally retained from all general fund revenues for these purposes as well as to provide a baseline subsidy to all revenue centers for the FY26 launch of the new model.

Three Strategic Institutional Fund Pools:

- The **Strategic Investment Fund** is a funding pool dedicated to strategic investments. This incremental amount, allocated annually, is calculated at approximately 2% of total operating revenues excluding State fringe support.
- The **Cash Reserve Fund** is critical to ensuring NJIT's fiscal health and sustainability as measured, in part, by credit rating agencies. This amount, allocated annually, is calculated at approximately 1% of total operating revenues excluding State fringe support.
- The **Institutional Fund Allocation** is needed to ensure a neutral starting point for the budget model at implementation. The intention is for this to be a fixed dollar value in future Budget Development cycles.

Budget Model: Revenue and Expense Flow

The graphic below depicts the revenue expense flow as well as the interaction between revenue centers, support centers and the SIF.



Financial Planning Under the New Budget Model

Effectively managing and growing resources within our new budget model hinges on distinct yet interconnected financial objectives for both **Revenue Centers** and **Support Centers**.

The following sections will detail how **net tuition revenue**—our largest source of unrestricted income—will be allocated to the degree-granting colleges for the upcoming fiscal year. We'll also outline how all other Revenue Centers and Support Center budget units should develop their budgets. This guidance is designed to foster the core objectives of our new budget model: **fiscal sustainability, stewardship, and accountability** across all operations.

Revenue Center Imperatives: Growth and Sustainability

For Revenue Centers such as **Academic Colleges, Residence Halls**, the **Research Office**, and **Development and Alumni Relations (DAR)**, the primary focus is on **strategic revenue growth**. This means actively expanding their major income streams:

- **Net Tuition** for Academic Colleges
- **Housing and meal plan commissions** for Residence Halls.
- **Indirect cost recovery on grants** for the Research Office.
- **Fundraising (giving that supports operations)** for Development and Alumni Relations.

This growth is crucial not only to cover their direct operational costs, which will naturally increase due to inflation and contractual salary adjustments, but also to absorb their allocated share of **Support Center costs (overhead)**. Sustained effort in these areas is essential for these units to remain financially healthy and contribute positively to the university's overall financial performance.

To effectively manage and grow resources within the new budget model, **Revenue Centers** and **Support Centers** have distinct, yet interconnected, financial objectives.

Multi-Year Rolling Average to Allocate Net Tuition Revenues to Degree-Granting Colleges

The net tuition allocation percentage by degree-granting college is determined for the upcoming budget development cycle (or next fiscal year) using a three-year rolling average (current year forecast plus the prior two fiscal years of actual year-end results). The current year forecast will be projected in November once fall headcount and net revenues are known.

The Office of Budget Planning & Analysis will project both the current year forecast and the upcoming fiscal year's net tuition revenue for budget development, using enrollment projections provided by the Strategic Enrollment Forecast & Financial Risk Management Planning team.[1] These net tuition projections will be determined in aggregate for each formula-based net tuition revenue category: Undergraduate, Graduate On-Campus, Graduate Online, PhD, and Summer and Winter Sessions. This approach is intended to smooth year-over-year enrollment fluctuations, enabling degree-granting colleges to better anticipate declines or increases in their annual budgets.

Budget Development Timeline for Net Tuition Revenue Updates to the Degree-Granting Colleges

- **December:** The current year forecast reflecting fall actual results and preliminary net tuition revenues for the next fiscal year are shared with the degree-granting colleges.
- **March:** Updated current year forecast reflecting fall and spring results and revised net tuition revenues for the next fiscal year are shared with the degree-granting colleges.
- **July:** Final net tuition revenues for the prior fiscal year and current fiscal year are shared with the degree-granting colleges. This reflects the final State Appropriation and Tuition and Fee increases adopted by the Board of Trustees.

[1] The strategic enrollment working group is composed of representatives of the following offices: Enrollment Management, Admissions, Data Analytics, and University Budget Planning & Analysis.

Support Center Objectives: Cost Stability and Predictability

In contrast, **Support Centers** play a vital role in enabling the success of the venue Centers by providing essential services. Their key financial objective is to **maintain stable per-unit cost metrics**. By striving for efficiency and predictable cost structures, Support Centers empower Revenue Centers to more accurately anticipate and budget for these allocated overhead expenses, avoiding unexpected or steep increases. This stability is critical for Revenue Centers to confidently plan their financial future and invest in their core activities.

The Importance of Multi-Year Budget Planning

For all budget units—both Revenue and Support Centers—multi-year budget planning becomes an even more critical practice. This forward-looking approach allows units to:

- Anticipate future costs more effectively.
- Understand their resource growth needs in advance.
- Develop strategies to secure the necessary funding to support their ongoing operations and strategic initiatives.

This proactive financial management ensures that all units can contribute to the university's fiscal health and strategic goals.

The Strategic Investment Fund

The **Strategic Investment Fund**, part of the Strategic Institutional Fund (central funds), is specifically designed to enable investments in new, high-priority institutional initiatives that directly advance our strategic plan. This fund will serve as a vital resource for driving innovation, fostering growth, and addressing critical needs across the university.

It is important to note that the Strategic Investment Fund will be built incrementally over time, as the new budget model is implemented and matures. This phased approach ensures that the fund's growth is sustainable and aligned with the university's evolving financial landscape.

Institutional Fund Allocation (Subvention Pool) Amount to Revenue Centers

The Institutional Fund Allocation is subvention (subsidy) to the Revenue Centers in the new Budget Model. This subvention fund constitutes the balance needed to bring the fully costed (direct + overhead costs) Revenue Center Budget Units to net neutral in FY26. It is intended for the Institutional Fund Allocation for all Revenue Center Budget Units to remain a fixed amount once it is set in FY26.

Ongoing Budget Model Considerations

As the university moves forward with the implementation of this budget model, it is crucial to maintain transparency and adaptability. To that end, actual fiscal year-end data for future budget model cycles will be systematically added to this handbook as it becomes available. This ongoing inclusion of real-world financial outcomes will provide valuable context and allow for continuous monitoring of the model's performance against its intended objectives.

To ensure a stable period for effective measurement and evaluation of the new budget model's impact, the framework presented in this handbook is designed to remain in place for fiscal years FY2026 through FY2028. This three-year commitment provides a consistent environment to observe trends, assess outcomes, and gather comprehensive data regarding its effectiveness. Following this period, the Budget Model Working Group will reconvene to revisit the model. The primary goal of this future review will be to make strategic updates only, aiming for minor tweaks to the extent possible, thereby preserving the core strengths of the model while incorporating necessary refinements based on the insights gained.

Appendix: Supplemental Information

Budget Model Redesign Working Group Members

Working Group Meetings: January 2023 - August 2023

Category	Name	Title
Academic Colleges	Kam, Moshe	Dean NCE
	Belfield, Kevin D.	Dean CSLA
	Borcea, Cristian	Associate Dean/ Professor (YWCC)
	Wolf, John M.	Assistant Dean (CSLA)
	Sollohub, Darius	Professor (HCAD)
Facilities	Serafin, Sharyn A.	Manager REDCO Administration
	Miller, Todd	AVP Campus Planning, Design and Construction
General Support	Wozencroft, Edward	VP for Digital Strategy and CIO
	La Lima, Maria	AVP of Business Services
	Raymond, Deric	Dir, Content Planning and Intelligence
	Wilson, Joseph	Interim VP for Human Resources
Research Support	Hetherington, Eric D.	Exec Dir Sponsored Research
	Bandelt, Matthew	Associate Professor CEE
Residence Life	Quackenbush, Karen L.	Director Residence Life
	Dowd, Sean R.	Associate Dean Student Services
Student Support	Nunez, Ivon	Exec Dir Student Financial Aid Services
	Schwartz, Andrew K.	Sr Assoc Dir of Athletics
	Trombella, Jerry	University Registrar
	Damell, Kristie L.	Assoc Dean Students & Title IX Coordinator

Multi-Year Rolling Average Methodology for Determining the Formula-Based Net Tuition Revenue Allocations by Degree-Granting College

The table below displays the three-year rolling average allocation percentages by degree-granting college for formula-based net tuition at the student level—Undergraduate, Graduate On-Campus, Graduate Online, PhD, and Summer and Winter Sessions. Financial and student data from FY2023 and FY2024 was used to calculate a rolling average for previous fiscal years and to forecast FY2025, based on the Fall 24 10th-day headcount.

The percentage distributions by degree-granting college within each net revenue category determine the rolling average amounts for the upcoming fiscal year's budget development process. The actual and projected net tuition revenues by each net tuition revenue category are fixed amounts and these college percentage distributions within each net revenue category are applied to allocate the net tuition revenues to each college. The last column is the percentage that was applied to allocate the FY26 net tuition budget for each formula-based net tuition revenue category by college.

FY26 Budget Development Multi-Year Rolling Average Percent Allocation by Degree- Granting College
FY23, FY24 Actual, FY25 Forecast, and Percent Allocations by Category

		FY23 Actual		FY24 Actual		FY2025 FORECAST		FY26 Budget Development	
								2 Prior FY Actual and CY Forecast	
UNDERGRADUATE ALLOCATION									
College Code	College Name	% Alloc Net		% Alloc Net		% Alloc Net		% Alloc Net	
AD	Hillier College of Architecture and Design	7.3%		7.8%		8.2%		7.8%	
CC	Ying Wu College of Computing	19.2%		20.6%		19.9%		19.9%	
EN	Newark College of Engineering	33.3%		29.9%		30.5%		31.3%	
SL	College of Science and Liberal Arts	33.3%		34.4%		33.2%		33.6%	
SM	Martin Tuchman School of Management	7.0%		7.4%		8.2%		7.5%	
	TOTAL	**100.0%**		**100.0%**		**100.0%**		**100.0%**	
GRADUATE ON-CAMPUS ALLOCATION									
College Code	College Name	% Alloc Net		% Alloc Net		% Alloc Net		% Alloc Net	
AD	Hillier College of Architecture and Design	6.3%		7.4%		7.1%		7.0%	
CC	Ying Wu College of Computing	47.4%		48.3%		53.1%		49.6%	
EN	Newark College of Engineering	24.8%		21.8%		17.3%		21.3%	
SL	College of Science and Liberal Arts	8.9%		8.6%		9.2%		8.9%	
SM	Martin Tuchman School of Management	12.6%		13.9%		13.4%		13.3%	
	TOTAL	**100.0%**		**100.0%**		**100.0%**		**100.0%**	
GRADUATE ONLINE ALLOCATION									
College Code	College Name	% Alloc		% Alloc		% Alloc		% Alloc	
AD	Hillier College of Architecture and Design	0.0%		0.0%		0.0%		0.0%	
CC	Ying Wu College of Computing	41.2%		46.1%		47.3%		44.9%	
EN	Newark College of Engineering	27.4%		22.7%		21.7%		23.9%	
SL	College of Science and Liberal Arts	2.1%		1.8%		2.2%		2.0%	
SM	Martin Tuchman School of Management	29.3%		29.3%		28.9%		29.2%	
	TOTAL	**100.0%**		**100.0%**		**100.0%**		**100.0%**	
PHD ALLOCATION									
College Code	College Name	% Tuition	% Awards	% Tuition	% Awards	% Tuition	% Awards	% Tuition	% Awards
AD	Hillier College of Architecture and Design	1.3%	2.8%	1.6%	2.7%	1.4%	2.7%	1.4%	2.7%
CC	Ying Wu College of Computing	21.3%	21.6%	21.2%	19.4%	24.6%	20.5%	22.4%	20.5%
EN	Newark College of Engineering	44.8%	37.1%	44.3%	38.2%	41.2%	37.6%	43.4%	37.6%
SL	College of Science and Liberal Arts	29.3%	34.8%	29.8%	36.8%	29.0%	35.8%	29.4%	35.8%
SM	Martin Tuchman School of Management	3.4%	3.7%	3.1%	3.0%	3.7%	3.3%	3.4%	3.3%
	TOTAL	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
SUMMER ALLOCATION									
College Code	College Name	% Alloc		% Alloc		% Alloc		% Alloc	
AD	Hillier College of Architecture and Design	3.3%		4.4%		3.8%		3.8%	
CC	Ying Wu College of Computing	30.7%		33.0%		31.8%		31.8%	
EN	Newark College of Engineering	20.6%		18.3%		19.5%		19.5%	
SL	College of Science and Liberal Arts	34.7%		31.5%		33.1%		33.1%	
SM	Martin Tuchman School of Management	10.7%		12.8%		11.8%		11.8%	
	TOTAL	**100.0%**		**100.0%**		**100.0%**		**100.0%**	
WINTER ALLOCATION									
College Code	College Name	% Alloc		% Alloc		% Alloc		% Alloc	
AD	Hillier College of Architecture and Design	0.0%		0.0%		0.0%		0.0%	
CC	Ying Wu College of Computing	27.6%		32.0%		29.8%		29.8%	
EN	Newark College of Engineering	11.6%		10.0%		10.8%		10.8%	
SL	College of Science and Liberal Arts	53.3%		51.9%		52.6%		52.6%	
SM	Martin Tuchman School of Management	7.5%		6.1%		6.8%		6.8%	
	TOTAL	**100.0%**		**100.0%**		**100.0%**		**100.0%**	

Why FY2023 and FY2024 Actuals are Important to Net Tuition Revenue Allocation

Understanding the actual budget model results from Fiscal Years 2023 and 2024 is crucial for comprehending how net tuition revenues are allocated to colleges. This is because the new budget model's methodology relies on financial and student data from these past fiscal years to calculate the **three-year rolling average allocation percentages**. The rolling average method **provides a stable, equitable, and predictable distribution of funds**, grounding the budget development process in real financial and student data. **These percentages are then used to distribute FY26 net tuition revenues among the colleges.**

Specifically, the actual net tuition revenues from FY23 and FY24, across categories like Undergraduate, Graduate On-Campus, Graduate Online, PhD, and Summer and Winter Sessions, directly feed into the historical component of this rolling average. These historical performance figures, combined with a forecast using Fall 2024 (FY25) 10th-day headcount data, form the basis for how net tuition revenues will be distributed for the upcoming fiscal year's budget development.

Therefore, the **FY23 and FY24 actual formula-based net tuition revenue allocation results are critically important.** These actual figures will **directly influence the percentage distributions each college receives within every net tuition revenue category.** These percentages are then applied to the fixed actual and projected net tuition revenues for each category. Therefore the reliability of these prior years' actuals is essential.

FY2023 Actuals: Formula-Based Net Tuition Revenue Allocations by Category and College

This section breaks down the FY23 actuals in two key ways: (1) how much net tuition revenue is allocated to the college by category (2) how the proportion allocated to the colleges is allocated to each of the degree-granting colleges.

FY2023 Net Tuition Actual Proportion Allocated to Colleges By Net Tuition Category:

Formula-Based Net Tuition Revenue Category	Total Net Tuition	% to Colleges	Allocation to Colleges
Undergraduate	$88,125,087	70%	$61,687,561
Graduate (Total)	$49,098,503	70%	$34,368,952
Online	$8,191,748	70%	$5,734,224
PhD	$2,461,992	97%	$2,388,132
Summer	$10,174,422	97%	$9,869,190
Winter	$1,092,396	97%	$1,059,624
Grand Total	**$151,044,148**		**$115,107,683**

The following sections reflect the FY23 actual allocations by college within each formula-based net tuition revenue category.

Undergraduate Net Tuition Allocation By College:

70% of the undergraduate net tuition revenue is allocated to colleges. The allocation to the colleges is based on a combination of taught CHG and headcount by primary major of which 75% is allocated based on taught CHG and 25% is allocated based on the primary major using the fall and spring semester 10th day headcounts. These are detailed below and summarized as per capita statistics for Taught CHG and Headcount by Semester.

FY2023 Undergraduate Net Tuition By College:

College Code	College Name	Taught Net Tuition	Major Net Tuition	Total Net Tuition Allocation	% Allocation
AD	Hillier College of Architecture and Design	$2,978,624	$1,502,660	$4,481,284	7.26%
CC	Ying Wu College of Computing	$7,114,420	$4,718,864	$11,833,284	19.18%
EN	Newark College of Engineering	$14,014,958	$6,545,887	$20,560,845	33.33%
SL	College of Science and Liberal Arts	$18,894,789	$1,628,434	$20,523,223	33.27%
SM	Martin Tuchman School of Management	$3,262,880	$1,026,046	$4,288,926	6.95%
Total		**$46,265,671**	**$15,421,891**	**$61,687,562**	**100%**

FY2023 Undergraduate Allocation Student Metrics:

75% Allocation (Taught Courses)

		Taught Courses - CHG								75%
College Code	College Name	Fall CHG	Spring CHG	Total CHG	Cost of Instruction Multiplier	Fall Honors	Spring Honors	Total Honors	2x Honors Multiplier	CHG - Courses Taught
AD	Hillier College of Architecture and Design	7805	7975	15780	0.660	84	105	189	378	10793
CC	Ying Wu College of Computing	25330	23720	49050	0.500	297	330	627	1254	25779
EN	Newark College of Engineering	25260	25127	50387	1.000	105	93	198	396	50783
SL	College of Science and Liberal Arts	48504	45289	93793	0.660	1705	1576	3281	6562	68465
SM	Martin Tuchman School of Management	8744	9169	17913	0.660	0	0	0	0	11823
	Total UG Excl NMTR and FWYS	**115643**	**111280**	**226923**		**2191**	**2104**	**4295**	**8590**	**167643**

25% Allocation (10th Day Headcount)

College Code	College Name	Headcount		25%
		Fall 22 HC Major	Spring 23 HC Major	Total Fall & Spring
AD	Hillier College of Architecture and Design	802	787	1589
CC	Ying Wu College of Computing	2543	2447	4990
EN	Newark College of Engineering	3589	3333	6922
SL	College of Science and Liberal Arts	891	831	1722
SM	Martin Tuchman School of Management	547	538	1085
	Total UG Excl NMTR and FWYS	**8372**	**7936**	**16308**

FY2023 Net Tuition Per CHG Taught for UG Programs: $275.98
FY2023 Net Tuition Per Enrollment Headcount by Semester for UG Programs: $945.66

Graduate On-Campus Net Tuition Allocation By College:

70% of total Graduate Net Tuition is allocated to colleges. The on-campus graduate tuition is allocated 100% based on Taught CHG. In FY23 there were 36,226 CHG for on-campus graduate (masters) degree/certificate programs.

Graduate On-Campus Masters/Certificates: FY2023 Taught CHG by College

College Code	College Name	Taught for Their College	Taught Outside of College	Total Taught
AD	Hillier College of Architecture and Design	2255	30	2285
CC	Ying Wu College of Computing	16506	650	17156
EN	Newark College of Engineering	8353	642	8995
SL	College of Science and Liberal Arts	1835	1389	3225
SM	Martin Tuchman School of Management	2738	1827	4565
Total		**31688**	**4538**	**36226**

Graduate On-Campus Masters/Certificates: FY2023 Net Tuition Allocation By College

College Code	College Name	Taught Net Tuition	% Allocation
AD	Hillier College of Architecture and Design	$2,167,864	6.31%
CC	Ying Wu College of Computing	$16,276,535	47.36%
EN	Newark College of Engineering	$8,533,891	24.83%
SL	College of Science and Liberal Arts	$3,059,677	8.90%
SM	Martin Tuchman School of Management	$4,330,985	12.60%
Total		**$34,368,952**	**100%**

FY2023 Net Tuition Revenue Per Taught CHG for On-Campus Graduate Programs: $948.74

Graduate Online Tuition Allocation By College:
70% of Graduate Online Tuition is allocated to colleges. The online graduate tuition is allocated 100% based on Taught CHG. In FY23 there were 7,527 CHG for online graduate (masters) degree/certificate programs.

Graduate Online Masters/Certificates: FY2023 Taught CHG by College

College Code	College Name	Taught for Their College	Taught Outside of College	Total Taught
CC	Ying Wu College of Computing	3036	63	3099
EN	Newark College of Engineering	1908	156	2064
SL	College of Science and Liberal Arts	0	159	159
SM	Martin Tuchman School of Management	1629	579	2205
Total		**6573**	**954**	**7527**

Graduate Online Masters/Certificates: FY2023 Net Tuition Allocation By College

College Code	College Name	Taught Net Tuition	% Allocation
CC	Ying Wu College of Computing	$2,360,882	41.2%
EN	Newark College of Engineering	$1,572,398	27.4%
SL	College of Science and Liberal Arts	$121,129	2.1%
SM	Martin Tuchman School of Management	$1,679,814	29.3%
Total		**$5,734,223**	**100%**

FY2023 Net Tuition Revenue Per Taught CHG for Online Graduate Programs = $761.82

PhD Net Tuition Allocation by College:

97% of PhD Net Tuition is allocated to colleges. The PhD tuition is allocated 100% based on Headcount (HC) by Major for the revenue allocation, with the tuition discount (net) determined by the actual unrestricted tuition award expenses by college. In FY23 there were 436 headcount in Fall 2022 and 444 headcount in Spring 2023 registered in PhD programs. The table below shows the Headcount, actual unrestricted awards expenses, and net tuition by college:

FY2023 PhD Headcount and Net Tuition Allocation By College

College Name	Total HC Fall 22 + Spring23 (Duplicated)	Total Tuition Allocation	Total Unrestricted Awards	Net Tuition Allocation
Hillier College of Architecture and Design	11	$79,167	$110,108	-$30,941
Ying Wu College of Computing	187	$1,345,834	$850,230	$495,603
Newark College of Engineering	394	$2,835,601	$1,464,018	$1,371,589
College of Science and Liberal Arts	258	$1,856,819	$1,374,002	$482,816
Martin Tuchman School of Management	30	$215,909	$146,844	$69,065
Total	**880**	**$6,333,335**	**$3,945,202**	**$2,388,132**

PhD Tuition Per HC in FY23 to Colleges = $7,196.97
Less Actual Unrestricted PhD Awards which is largely based on Colleges' ability to charge tuition to external grants

Summer Tuition Allocation by College:

97% of Summer Net Tuition is allocated to colleges. The summer tuition is allocated 100% based on Credit Hours Generated (Taught), with Graduate Program net tuition revenue per credit hour equating to double the revenue of an UG credit hour due to the tuition differential for Graduate vs Undergraduate programs. The table below outlines the taught credit hours for both UG and graduate/certificate/doctoral programs:

		Courses CHG		
College Code	College Name	UG CHG	GR/D CHG	Total
AD	Hillier College of Architecture and Design	538	18	746
CC	Ying Wu College of Computing	3321	981	5334
EN	Newark College of Engineering	3081	235	4603
SL	College of Science and Liberal Arts	5581	198	6009
SM	Martin Tuchman School of Management	900	473	1572
		13421	1905	18264

FY2023 Summer Tuition Allocation By College

College Code	College Name	Net Tuition Allocation	% Allocation
AD	Hillier College of Architecture and Design	$328,763	3.3%
CC	Ying Wu College of Computing	$3,025,879	30.7%
EN	Newark College of Engineering	$2,033,863	20.6%
SL	College of Science and Liberal Arts	$3,423,373	34.7%
SM	Martin Tuchman School of Management	$1,057,311	10.7%
Total		**$9,869,189**	**100%**

FY2023 Net Tuition Revenue Per Taught CHG for Summer UG Courses = $572.76
FY2023 Net Tuition Revenue Per Taught CHG for Summer GR/D Courses = $1,145.52

Winter Tuition Allocation by College:

97% of Winter Net Tuition is allocated to colleges. The winter tuition is allocated 100% based on Credit Hours Generated (Taught). All Winter Session courses are currently at the undergraduate level, thus no tuition weighted multiplier is required. The table below outlines the taught credit hours for Winter session in FY23:

College Code	College Name	UG Courses CHG	% Allocation
AD	Hillier College of Architecture and Design	0	0.0%
CC	Ying Wu College of Computing	540	27.6%
EN	Newark College of Engineering	228	11.6%
SL	College of Science and Liberal Arts	1044	53.3%
SM	Martin Tuchman School of Management	147	7.5%
		1959	100.0%

FY2023 Winter Tuition Allocation By College

College Code	College Name	Net Tuition Allocation	% Allocation
CC	Ying Wu College of Computing	$292,086	27.6%
EN	Newark College of Engineering	$123,325	11.6%
SL	College of Science and Liberal Arts	$564,700	53.3%
SM	Martin Tuchman School of Management	$79,512	7.5%
Total		**$1,059,623**	**100%**

FY2023 Net Tuition Revenue Per Taught CHG for Winter UG Courses = $540.90

FY2024 Actuals: Formula-Based Net Tuition Revenue Allocations by Category and College

This section breaks down the FY2024 actuals in two key ways: (1) how much net tuition revenue is allocated to the college by category (2) how the proportion allocated to the Colleges is allocated to each of the five colleges.

FY2024 Actuals: Net Tuition Revenues Allocated to the Colleges by Category:

Formula-Based Net Tuition Revenue Category	Total Net Tuition	% to Colleges	Allocation to Colleges
Undergraduate	$103,271,453	70%	$72,290,017
Graduate (On-Campus)	$53,567,734	70%	$37,497,414
Graduate 100% Online	$8,309,120	70%	$5,816,384
PhD Programs	$2,653,589	97%	$2,573,981
Summer Session	$10,091,398	97%	$9,788,656
Winter Session	$1,197,074	97%	$1,161,161
Grand Total	**$179,090,368**		**$129,127,613**

The following sections reflect the FY24 actual allocations by college within each formula-based net tuition revenue category.

Undergraduate Net Tuition Revenue Allocation By College:

70% of the undergraduate net tuition revenue is allocated to colleges. The allocation to the colleges is based on a combination of taught CHG and headcount by primary major of which 75% is allocated based on taught CHG and 25% is allocated based on the primary major using the fall and spring semester 10th day headcounts. These are detailed below and summarized as per capita statistics for Taught CHG and Headcount by Semester.

FY2024 Undergraduate Net Tuition Revenue By College:

College Code	College Name	Taught Net Tuition	Major Net Tuition	Total Net Tuition Allocation	% Allocation
AD	Hillier College of Architecture and Design	$3,712,023	$1,918,045	$5,630,068	7.8%
CC	Ying Wu College of Computing	$8,987,613	$5,871,372	$14,858,985	20.6%
EN	Newark College of Engineering	$14,557,479	$7,062,757	$21,620,236	29.9%
SL	College of Science and Liberal Arts	$22,995,005	$1,867,348	$24,862,352	34.4%
SM	Martin Tuchman School of Management	$3,965,393	$1,352,982	$5,318,375	7.4%
Total		**$54,217,513**	**$18,072,504**	**$72,290,017**	**100%**

FY2024 Undergraduate Allocation Student Metrics:

75% Allocation (Taught Courses)

		Taught Courses - CHG								75%
College Code	College Name	Fall CHG	Spring CHG	Total CHG	Cost of Instruction Multiplier	Fall Honors	Spring Honors	Total Honors	2x Honors Multiplier	Weighted CHG - Courses Taught
AD	Hillier College of Architecture and Design	9254	8591	17845	0.660	86	105	191	382	12160
CC	Ying Wu College of Computing	28099	27649	55727	0.500	459	330	789	1578	29442
EN	Newark College of Engineering	23664	23694	47358	1.000	78	87	165	330	47688
SL	College of Science and Liberal Arts	53607	48560	102167	0.660	2169	1780	3949	7898	75328
SM	Martin Tuchman School of Management	9858	10080	19563	0.660	0	39	39	78	12990
	Total UG Excl NMTR and FWYS	**124482**	**118574**	**242660**		**2792**	**2341**	**5133**	**10266**	**177608**

25% Allocation (10th Day Headcount)

		Headcount 10th Day		25%
College Code	College Name	Fall 23 HC Major	Spring 24 HC Major	Total Fall & Spring
AD	Hillier College of Architecture and Design	924	892	1816
CC	Ying Wu College of Computing	2840	2719	5559
EN	Newark College of Engineering	3461	3226	6687
SL	College of Science and Liberal Arts	911	857	1768
SM	Martin Tuchman School of Management	637	644	1281
	Total UG Excl NMTR and FWYS	**8773**	**8338**	**17111**

FY2024 Net Tuition Per CHG Taught for UG Programs: $305.27
FY2024 Net Tuition Per Enrollment Headcount by Semester for UG Programs: $1,056.19

Graduate On-Campus Net Tuition Allocation By College:

70% of total Graduate Net Tuition is allocated to colleges. The on-campus graduate tuition is allocated 100% based on Taught CHG. In FY24 there were 35,591 CHG for on-campus graduate (masters) degree/certificate programs.

Graduate On-Campus Masters/Certificates: FY2024 Taught CHG by College

College Code	College Name	Taught for Their College	Taught Outside of College	Total Taught
AD	Hillier College of Architecture and Design	2640	6	2,646
CC	Ying Wu College of Computing	16597	650	17194
EN	Newark College of Engineering	7065	693	7758
SL	College of Science and Liberal Arts	1781	1282	3063
SM	Martin Tuchman School of Management	2956	1974	4930
Total		**31039**	**4552**	**35591**

Graduate On-Campus Masters/Certificates: FY2024 Net Tuition Allocation By College:

College Code	College Name	Taught Net Tuition	% Allocation
AD	Hillier College of Architecture and Design	$2,787,732	7.4%
CC	Ying Wu College of Computing	$18,114,988	48.3%
EN	Newark College of Engineering	$8,173,553	21.8%
SL	College of Science and Liberal Arts	$3,227,068	8.6%
SM	Martin Tuchman School of Management	$5,194,073	13.9%
Total		**$37,497,414**	**100%**

FY2024 Net Tuition Revenue Per Taught CHG for On-Campus Graduate Programs: $1,053.56

Graduate Online Tuition Allocation By College:

70% of total Graduate Online Tuition is allocated to colleges. The online graduate tuition is allocated 100% based on Taught CHG. In FY24 there were 6,555 CHG for online graduate (masters) degree/certificate programs.

Graduate Online Masters/Certificates: FY2024 Taught CHG by College

College Code	College Name	Taught for Their College	Taught Outside of College	Total Taught
CC	Ying Wu College of Computing	2991	33	3024
EN	Newark College of Engineering	1422	66	1488
SL	College of Science and Liberal Arts	3	117	120
SM	Martin Tuchman School of Management	1497	426	1923
Total		**5913**	**642**	**6555**

FY2024 Net Tuition Revenue Per Taught CHG for Online Graduate Programs: $887.32

Graduate Online Masters/Certificates: FY2024 Net Tuition Allocation By College

College Code	College Name	Taught Net Tuition	% Allocation
CC	Ying Wu College of Computing	$2,683,256	46.1%
EN	Newark College of Engineering	$1,320,332	22.7%
SL	College of Science and Liberal Arts	$106,478	1.8%
SM	Martin Tuchman School of Management	$1,706,317	29.3%
Total		**$5,816,384**	**100%**

PhD Net Tuition Allocation by College:

97% of PhD Net Tuition is allocated to colleges. The PhD tuition is allocated 100% based on Headcount (HC) by Major for the revenue allocation, with the tuition discount (net) determined by the actual unrestricted tuition award expenses by college. In FY24 there were 462 headcount in Fall 2023 and 472 headcount in Spring 2024 registered in PhD programs. The table below shows the FY24 Headcount (HC), actual unrestricted awards expenses, and net tuition by college:

FY2024 PhD Headcount and Net Tuition Allocation By College

College Name	Total HC Fall 23 +Spring 24 (Duplicated)	Total Tuition Allocation	Total Unrestricted Awards	Net Tuition Allocation
Hillier College of Architecture and Design	15	$121,651	$132,552	-$10,901
Ying Wu College of Computing	198	$1,605,798	$971,260	$634,534
Newark College of Engineering	414	$3,357,577	$1,909,805	$1,447,772
College of Science and Liberal Arts	278	$2,254,605	$1,838,668	$415,937
Martin Tuchman School of Management	29	$235,193	$148,556	$86,636
Total	**934**	**$7,574,823**	**$5,000,841**	**$2,573,981**

PhD Tuition Per HC in FY24 to Colleges = $8,110.09
Less actual unrestricted PhD awards which is largely based on colleges' ability to charge tuition to external grants

Summer Tuition Allocation by College:

97% of Summer Net Tuition is allocated to colleges. The summer tuition is allocated 100% based on Credit Hours Generated (Taught), with Graduate net tuition revenue per credit hour equating to double the revenue of an UG credit hour due to the tuition differential for Graduate vs Undergraduate programs. Below outlines the taught credit hours for both undergraduate and graduate/certificate/doctoral programs:

		Taught CHG		
College Code	College Name	UG Courses CHG	GR/D Courses CHG	Total
AD	Hillier College of Architecture and Design	720	24	744
CC	Ying Wu College of Computing	3732	1031	4763
EN	Newark College of Engineering	2560	331	2891
SL	College of Science and Liberal Arts	5423	59	5482
SM	Martin Tuchman School of Management	1089	585	1674
		13524	2030	15554

FY24 Net Tuition Revenue Per Taught CHG for Summer UG Courses: $556.68
FY24 Net Tuition Revenue Per Taught CHG for Summer GR/D Courses: $1,113.36

FY2024 Summer Tuition Allocation By College

College Code	College Name	Net Tuition Allocation	% Allocation
AD	Hillier College of Architecture and Design	$427,530	4.4%
CC	Ying Wu College of Computing	$3,225,402	33.0%
EN	Newark College of Engineering	$1,793,622	18.3%
SL	College of Science and Liberal Arts	$3,084,562	31.5%
SM	Martin Tuchman School of Management	$1,257,539	12.8%
Total		**$9,788,656**	**100%**

Winter Tuition Allocation by College:

97% of Winter Net Tuition is allocated to colleges. The winter tuition is allocated 100% based on Credit Hours Generated (Taught). All Winter Session courses are undergraduate level, thus no multiplier is used. The table below outlines the taught credit hours for Winter session in FY2024:

College Code	College Name	UG Courses CHG	% Allocation
AD	Hillier College of Architecture and Design	0	0.0%
CC	Ying Wu College of Computing	633	32.0%
EN	Newark College of Engineering	197	10.0%
SL	College of Science and Liberal Arts	1027	51.9%
SM	Martin Tuchman School of Management	120	6.1%
		1977	**100.0%**

FY2024 Winter Tuition Allocation By College

College Code	College Name	Net Tuition Allocation	% Allocation
CC	Ying Wu College of Computing	$371,783	32.0%
EN	Newark College of Engineering	$115,705	10.0%
SL	College of Science and Liberal Arts	$603,193	51.9%
SM	Martin Tuchman School of Management	$70,480	6.1%
Total		**$1,161,161**	**100%**

FY24 Net Tuition Revenue Per Taught CHG for Winter Session UG Courses: $587.34

Support Center Cost Allocation Metrics and Values

The table below displays the three main Support Center categories: Facilities, General Support, and Student Support and the corresponding Support Center metric per capita $ values for fiscal years 2023 and 2024.

Support Center Grouping	Support Center Metric	FY2023 Actual	FY2024 Actual
Facilities	Cost Per Sq Ft	$15.13	$16.26
General Support	Cost Per $1 of Direct Expense	$0.47	$0.47
Student Support	Cost Per Unique AY Student Headcount	$3,776	$4,170