



Budget Book

Fiscal Year 2027

Office of Budget and Financial Analysis



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Executive Summary

Cleveland State University (CSU) serves as the only public research university in Cleveland, Ohio — a distinction that positions the University to drive regional development and academic excellence.

The Fiscal Year 2027 (FY27) Budget Book provides a comprehensive overview of the institution's operating revenue and expenses, developed with a commitment to academic excellence and long-term financial stability. Like many Midwestern institutions of higher education, CSU built the FY27 budget against the reality of rising costs and declining enrollment, driven primarily by changing first-year student demographics and decreases in international enrollment.

Budget development is an ongoing, year-round process that integrates reviews of prior-year results, current-year performance, enrollment trends, and emerging institutional priorities. Throughout the year, the Department of Budget and Financial Analysis partners with divisional leadership to evaluate performance, identify risks and opportunities, and refine the assumptions informing the FY27 operating budget. Following initial submissions, divisions developed budget reduction scenarios to ensure a balanced operating budget while preserving the University's highest strategic priorities.

The FY27 budget was developed within the framework of the State of Ohio's FY26–FY27 biennium budget, approved in June 2025, incorporating state appropriations, tuition policy, enrollment projections, compensation, and operating cost assumptions. It was presented at the May 2026 Financial Affairs Committee meeting, refined through June, and submitted for Board approval in June 2026.

The FY27 budget reflects the University's commitment to long-term financial sustainability while continuing to invest in strategic plan initiatives. Beyond aligning resources with institutional priorities, the University emphasized operational effectiveness through vendor and contract management, performance management, and workforce optimization, with divisions reassessing organizational structures and business processes to identify efficiencies. This approach keeps resources aligned, costs managed, and the University positioned to respond to an evolving higher education environment.

The FY27 Budget Book includes operating revenue and expense but excludes other GAAP adjustments typically presented in the audited financial statements. It represents activities core to University operations and excludes component units (Cleveland State University Foundation and Euclid Avenue Development Corporation (EADC)), restricted funds spending (grants and gifts) and plant fund expenditures.

Cleveland State United

In 2025, Cleveland State University launched a renewed vision for Cleveland's public research university. Through an inclusive process engaging students, faculty, staff, alumni, trustees, and community partners, the University established a mission, vision, and core values reflecting CSU's strengths and aspirations. The FY27 budget aligns financial resources with these priorities and the University's long-term strategic direction.

Strategic investments in student success, technology, facilities, and academic excellence remain central to the University's financial plan. Building on the investments initiated in FY26, the FY27 budget continues funding for the Compass enterprise resource planning (ERP) implementation, recognizing that modern systems and data infrastructure are essential to administrative efficiency, decision-making, and student experience. Investments in academic programs, advising, student support, and workforce development reinforce the commitment to student outcomes and the University's teaching, research, and service mission. The budget also prioritizes real estate and capital investments to preserve and modernize the University's physical assets.

The FY27 budget includes funding from the University's Strategic Investment Pool through a disciplined annual payout. The spending rate is set at 4.5 percent of the portfolio's average market value over the previous three calendar years, funding initiatives that:

- Support revenue growth and operational effectiveness
- Provide working capital for strategic investments and future growth
- Launch or expand programs that strengthen institutional capacity
- Advance the University's long-term strategic priorities
- Address unexpected funding disruptions resulting from changing economic conditions or external factors

The Pool is designed to preserve the long-term value of the University's investments while generating sustainable funding for strategic initiatives. Maintaining balances that support more than 180 days of cash on hand remains an important measure of financial strength and resilience. This approach reinforces sound fiscal stewardship while preserving flexibility to invest in transformative opportunities.

The FY27 budget combines disciplined cost containment with targeted strategic investment, redirecting resources toward initiatives that generate long-term value. By investing in technology, academic excellence, student success, and campus infrastructure while maintaining a strong financial foundation, Cleveland State University is positioned to advance its strategic priorities and strengthen its impact on students and the community.

Management's Discussion and Analysis

The Office of Budget and Financial Analysis (B&FA) presents the FY 2026–27 operating budget with key insights to support strategic planning and informed decision-making. B&FA continues to enhance its budgeting process and analytical tools, focusing on major expense areas — compensation, benefits, and supplies — which comprise about 93% of the FY27 budget. The FY27 budget offers a more actual-based view to improving planning accuracy. These improvements establish a strong foundation for continued advancement in budget transparency, data integration, and resource alignment as the University modernizes its financial planning processes.

Total revenues are projected to increase \$5.4 million or 2% in FY27 based on the following:

- Net tuition is set to decrease \$0.4 million or 0.25% based on enrollment projections. Enrollment of international students is expected to decrease by 400 students or 3%. However, online student enrollment is expected to increase by 1,700 students or 14%. Unrestricted scholarship expenses are expected to decrease by \$2.8 million, or 10.3%, as Gifts and Grants are increasingly utilized to support student financial aid, shifting the funding mix while maintaining overall support for students.
- The State Share of Instruction is increasing by \$0.64 million or 0.8%.
- Unrestricted Grants and Contract revenue is increasing by \$0.73 million or 17.6%.
- Auxiliary and Other revenues are budgeted to increase by \$4.43 million, or 17.6%, primarily due to the inclusion of Fenn Tower and Euclid Commons residential operations in the University's budget.

Total operating expenses are projected to increase by \$2.9 million or 1% in FY27 based on the following:

- Salary and wages will increase by \$3.7 million or 2.1%, which reflects planned increases across employee groups, as well as targeted investments in key positions aligned with the University's strategic priorities.
- Supplies, Services and Other will decrease by \$5.3 million or 6.3% as the University continues to strengthen vendor and contract management, identify opportunities for greater efficiency, and align spending with institutional priorities; utility expenses are expected to decrease \$0.4 million or 4% due to mechanical upgrades and efficiency plans.
- Debt service is budgeted to increase \$4.5 million or 32% in FY27 primarily reflecting the addition of debt service associated with University-operated residential housing at Fenn Tower and Euclid Commons.

Overall, in collaboration with senior leadership and fiscal managers throughout the University, the FY27 budget is balanced as presented. The FY27 budget remains subject to several risk factors closely monitored by University leadership. While steps have been taken to address operating deficits and ongoing budget pressures, uncertainties around student demand, including enrollment trends and use of campus services, continue to pose challenges. In addition, evolving federal and state higher education policies may create further financial and economic impacts.

Summary of Revenue and Expenditures

Overall, the University has benefited from strong market performance, generating \$37.3 million in nonoperating revenue over the past two fiscal years through interest income and realized and unrealized investment gains. Recognizing the volatility inherent in investment markets, the FY27 budget uses a prudent approach by recognizing only interest income on cash and does not assume investment gains. The University continued to assess its structural operating position as part of the FY27 budget planning process. Taken together, the revenue and expense assumptions reflected in the FY27 operating budget support a balanced financial plan while advancing the University's strategic priorities. The following chart provides an overview of the major revenue and expense categories, with additional detail on the assumptions, investments, and initiatives underlying the FY27 budget presented throughout this budget book.

Cleveland State University Statement of Operation	2025 Actuals	Preliminary 2026	2027 Budget
Net Tuition and Fees	170,644,847	161,394,083	160,992,000
State Share of Instruction	81,351,396	80,610,179	81,253,000
Grants and Contracts	4,779,877	4,160,894	4,893,000
Operating Revenues	24,725,170	25,105,857	29,536,000
Total Unrestricted Operating Revenue	281,501,290	271,271,013	276,674,000
Salaries, Wages and Benefits	171,205,997	175,814,546	179,452,000
VSIP	7,355,398	-	-
Supplies, Services and Other	97,766,529	83,970,954	78,705,000
Debt Service	13,450,245	14,005,039	18,517,000
Total Unrestricted Operating Expenses	289,778,169	273,790,539	276,674,000
Total Operating Surplus (Deficit)	(8,276,879)	(2,519,526)	0
Unrealized Gain-Loss	15,795,186	21,512,623	-
Strategic Investment	-	6,500,000	7,500,000
Strategic Investment Exp	-	(6,500,000)	(7,500,000)
Increase (Decrease Unrestricted Net Position)	7,518,306	18,993,097	0

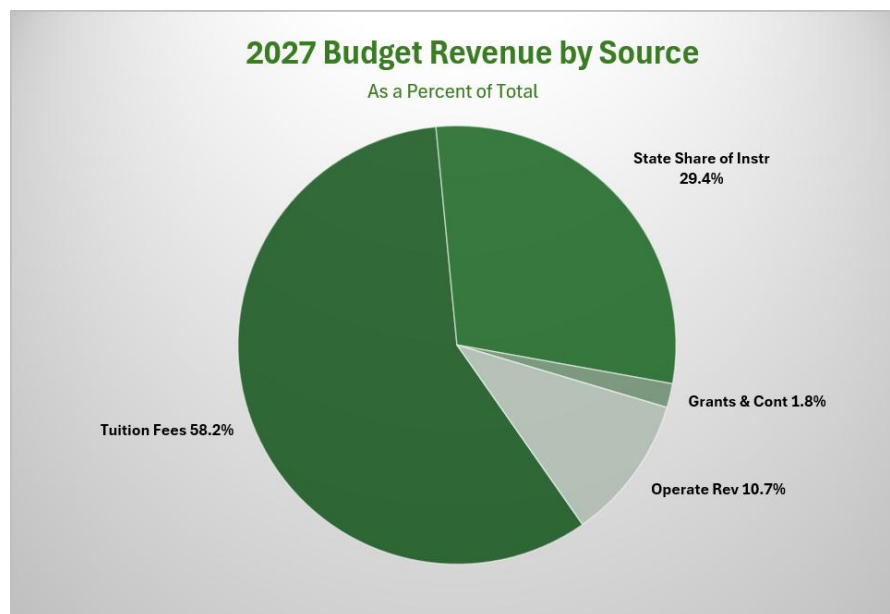
The FY27 budget is distributed between the unrestricted funds. Each fund supports distinct aspects of the University's operations, with the combined resources providing support for core operations, student services, and auxiliary activities while advancing the University's strategic priorities as follows:

2027 Budget by Fund	Operating Fee (Fund 0010)	General Fee (Fund 0011 & 0111)	Auxiliary Fee (Fund 0110)	2027 Budget
Revenue	240,874,000	16,428,000	19,372,000	276,674,000
Expense	240,874,000	16,428,000	19,372,000	276,674,000
Total by Funds	-	-	-	-

Revenue

Enrollment is the major driver of the University's revenue. Net tuition and fees are budgeted assuming a small decrease in enrollment, which has been the trend over the past few years. The State Share of Instruction (SSI) represents approximately 30% of total revenue and has increased slightly over FY26 Projected. SSI is an allocation formula and funding model consisting of three primary components, the two most significant for CSU being (1) course completions which comprise approximately 36% of the SSI distribution and (2) degree completions which comprise approximately 59% of the SSI distribution. While the University has benefited from the investment in research as part of the strategic plan, grants and contracts revenue is somewhat unpredictable, therefore has been budgeted conservatively.

Cleveland State University Statement of Operation	2025 Actuals	Preliminary 2026	2027 Budget
Net Tuition and Fees	170,644,847	161,394,083	160,992,000
State Share of Instruction	81,351,396	80,610,179	81,253,000
Grants and Contracts	4,779,877	4,160,894	4,893,000
Operating Revenues	22,916,736	24,366,533	27,786,000
Investment Income	1,808,434	739,325	1,750,000
Total Unrestricted Operating Revenue	281,501,290	271,271,013	276,674,000



Net Tuition and Fees

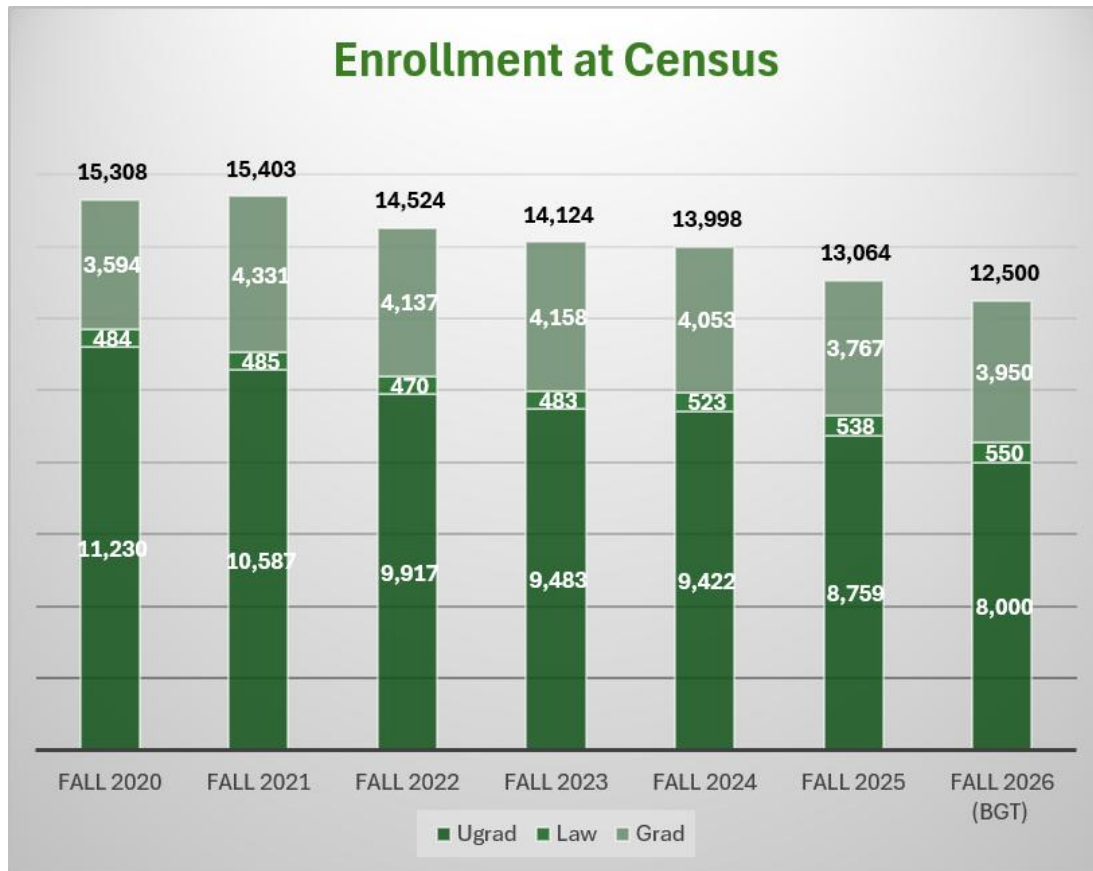
The University's largest source of revenue includes undergraduate and graduate student revenue. Tuition and Fees include instructional, non-resident, general, technology, course, and program fees, reduced by institutional financial aid expenditures. Tuition from international student enrollment and partnership programs has experienced healthy growth in the past few years. However, the FY27 budget includes a decline in international students due to visa challenges. Global tuition is down 58% for Fall 2026 vs Fall 2025 and which was down 44% from Fall 2024.

Financial aid is provided to students who demonstrate academic achievement and financial need. With approximately 70% of students receiving some form of financial aid, the University demonstrates its commitment to college affordability. CSU provides merit-based and need-based scholarships, including specific awards for academic achievement, athletic achievement, leadership, and diverse backgrounds.

Tuition and Fees	2025 Actuals	Preliminary 2026	2027 Budget
Instructional Fee	168,075,340	159,029,781	155,714,000
General Fee	18,049,513	17,337,760	16,832,000
Noncredit Instructional Fee	1,832,502	1,838,177	1,772,000
Other Fee Incomes	10,449,098	10,604,895	11,256,000
Total Tuition and Fees	198,406,453	188,810,612	185,574,000
Less: Financial Aid	27,761,606	27,416,529	24,582,000
Net Tuition and Fees	170,644,847	161,394,083	160,992,000

Enrollment

Enrollment is the major driver of the University's net tuition revenue. The following shows enrollment trends over the past five years along with FY27 budgeted enrollment.



The following represents the enrollment budget by student type:

	Enrollment Actual FY2026				Enrollment Budget 2027				2027 vs 2026	
	Sum 2025	Fall 2025	Spg 2026	Total	Sum 2026	Fall 2026	Spg 2027	Total		
Trad	2,133	8,241	7,810	18,184	2,206	7,655	6,617	16,478	(1,706)	-9.4%
Global	130	402	399	931	120	252	213	585	(346)	-37.2%
Online	66	116	109	291	72	93	91	256	(35)	-12.0%
Total Ugrad	2,329	8,759	8,318	19,406	2,398	8,000	6,921	17,319	(2,087)	-10.8%
Trad	1,105	2,176	2,170	5,451	1,075	2,216	1,990	5,281	(170)	-3.1%
Global	137	520	322	979	45	90	83	218	(761)	-77.7%
Online	697	1,071	1,303	3,071	1,127	1,644	1,428	4,199	1,128	36.7%
Total Grad	1,939	3,767	3,795	9,501	2,247	3,950	3,501	9,698	197	2.1%
Trad	65	390	369	824	57	350	367	774	(50)	-6.1%
Global	-	-	-	-	-	-	-	-	-	0.0%
Online	75	148	142	365	98	200	171	469	104	28.5%
Total Law	140	538	511	1,189	155	550	538	1,243	54	4.5%
Total	4,408	13,064	12,624	30,096	4,800	12,500	10,960	28,260	(1,836)	-6.1%

State Share of Instruction

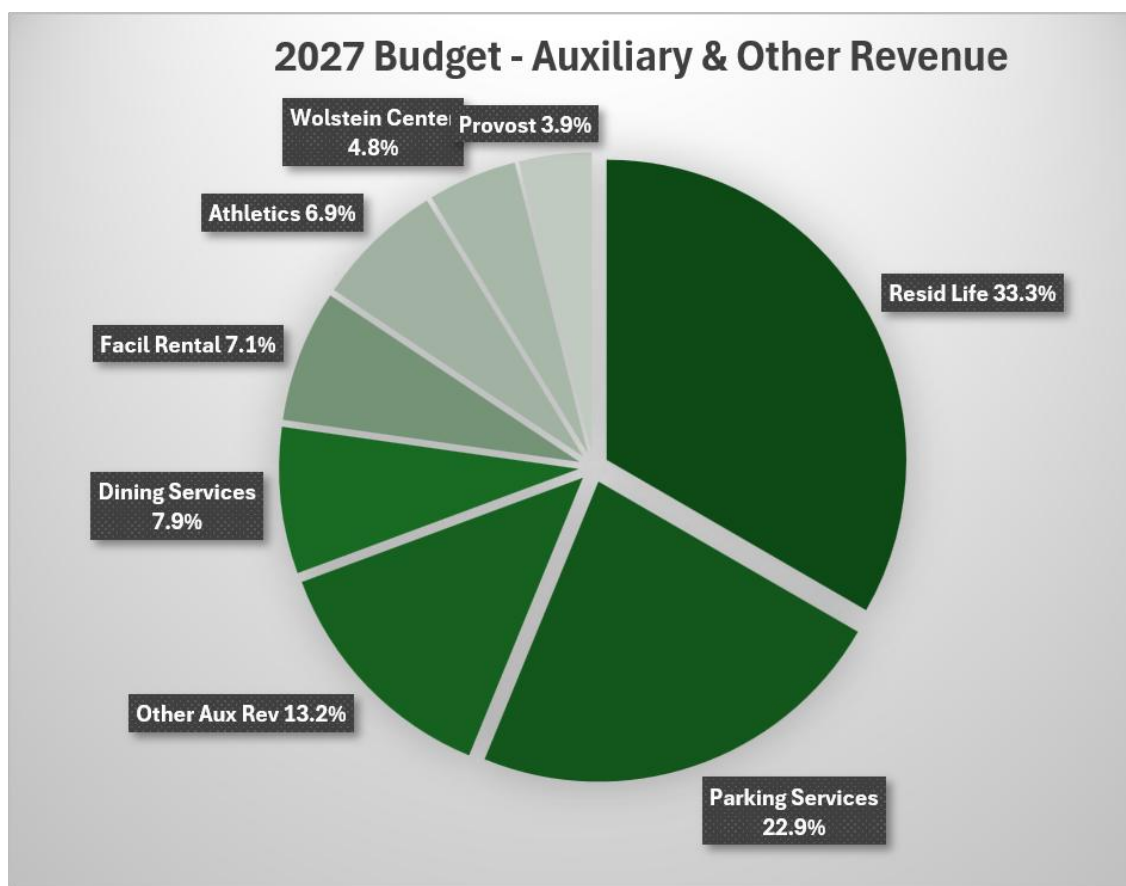
The State Share of Instruction (SSI) is Ohio's primary mechanism of providing support for instructional costs at Ohio's public institutions of higher education for the purpose of reducing the cost of tuition for Ohio residents. SSI funding in each fiscal year is allocated to public institutions according to a performance-based funding formula that incentivizes student course and degree completion, among other outcomes. The funding is provided by the state of Ohio through the Ohio Legislature in the biennial Operating Budget Bill. In addition, the University receives biennial State Capital Appropriations to support infrastructure and capital projects. The 2027-2028 CSU Allocation is \$15.1 million, which is not included in the operating budget and is excluded from the table below. CSU's share of SSI increased slightly compared to FY26 Projected.

	FY 2026 Total SSI allocation	FY 2027 base SSI allocations	university % base SSI	FY 2027 Employment formula SSI allocations	FY 2027 Tech-align associate degrees set-aside allocation	Total FY 2027 allocation	Change from FY 2026 (dollars)	Change from FY 2026 (pct)
AKRON	75,752,816	68,647,411	4.36%	5,260,685	-	73,908,096	(1,844,721)	-2.44%
BOWLING GREEN	94,650,199	93,054,122	5.91%	3,347,243	142,191	96,543,556	1,893,356	2.00%
CINCINNATI	264,818,324	258,120,216	16.39%	10,670,285	-	268,790,502	3,972,177	1.50%
CLEVELAND STATE	80,610,179	76,196,080	4.84%	4,620,741	-	80,816,821	206,642	0.26%
CENTRAL STATE	4,280,926	4,613,954	0.29%	80,166	-	4,694,120	413,194	9.65%
KENT STATE	156,353,675	146,685,237	9.32%	6,851,753	-	153,536,990	(2,816,685)	-1.80%
MIAMI	90,112,385	89,644,360	5.69%	3,797,900	-	93,442,261	3,329,876	3.70%
NEOMED	22,454,961	22,149,203	1.41%	1,080,305	-	23,229,509	774,547	3.45%
OHIO STATE	446,408,252	434,966,049	27.62%	15,703,387	-	450,669,436	4,261,184	0.95%
OHIO UNIV	169,759,959	159,680,450	10.14%	13,181,142	43,466	172,905,058	3,145,099	1.85%
SHAWNEE ST.	13,026,703	12,473,730	0.79%	937,181	-	13,410,911	384,208	2.95%
TOLEDO	100,692,534	93,042,778	5.91%	4,476,527	-	97,519,305	(3,173,229)	-3.15%
WRIGHT ST.	69,342,861	64,527,985	4.10%	3,678,568	21,806	68,228,360	(1,114,501)	-1.61%
YOUNGSTOWN ST.	52,901,071	50,807,505	3.23%	3,114,114	-	53,921,619	1,020,548	1.93%
	1,641,164,847	1,574,609,080	100.00%	76,800,000	207,463	1,651,616,543	10,451,696	0.64%

Auxiliary and Other Revenue

Auxiliary revenue refers to funds generated by self-supporting services. This includes revenue from housing, dining services, bookstore sales, parking services and other student services. These auxiliary enterprises are designed to operate like businesses, generating income to cover their own costs while providing services to students and the University community. Other revenue also encompasses funds from specific programs or initiatives that support the University's operations.

Auxiliary and Other Revenue	2027 Budget	Allocation
Resid Life	9,266,000	33.3%
Parking Services	6,350,000	22.9%
Other Aux Rev	3,655,000	13.2%
Dining Services	2,192,000	7.9%
Facil Rental	1,978,000	7.1%
Athletics	1,918,000	6.9%
Wolstein Center	1,337,000	4.8%
Provost	1,090,000	3.9%
Total	27,786,000	100.0%



Expenses

Nearly 65% of the University's unrestricted controllable expense budget is allocated to salary, wages and benefits for faculty, staff and students. "Supplies, services and other expenses" capture non-compensation expenses including facilities, dining, insurance, and IS&T contracts and services.

Cleveland State University Statement of Operation	2025 Actuals	Preliminary 2026	2027 Budget
Expenses:			
Salaries, Wages and Benefits	178,561,395	175,814,546	179,452,000
Supplies, Services and Other	97,766,529	83,970,954	78,705,000
Debt Service	13,450,245	14,005,039	18,517,000
Total Unrestricted Operating Expenses	289,778,169	273,790,539	276,674,000

Below are expenses broken out by their program codes (excluding Debt Service):

2027 Budget by Program	Compensation	Non-Comp	Total 2027 Budget	Allocation
Instruction & Academic Support	109,064,000	26,011,000	135,075,000	52.3%
Institutional Support	29,208,000	13,238,000	42,446,000	16.4%
Plant	9,280,000	16,682,000	25,962,000	10.1%
Auxiliary Enterprises	11,252,000	16,388,000	27,640,000	10.7%
Student Services	16,437,000	4,499,000	20,936,000	8.1%
Research	2,723,000	805,000	3,528,000	1.4%
Public Service	1,488,000	1,082,000	2,570,000	1.0%
Total	179,452,000	78,705,000	258,157,000	100.0%

Academic Budgets

The following summarizes the allocation of budgets to the academic units and the Provost's Office for FY27. Most of the academic units' budgeted expenses are included in the instruction and academic support programs. Instruction includes expenses incurred when teaching credit and noncredit courses. Academic support provides support services for the institution's primary missions: instruction, research and public service. It includes the following activities: retention, preservation and display of educational materials (e.g., libraries); provision of services that directly assist the academic functions of the institution (e.g., audiovisual services and information technology); academic administration and personnel providing administrative support and management direction to the primary missions (such as deans); and support for course and curriculum development. Other programs include student services, research and public support. The "Other Provost" areas include other administrative functions that support academic units, as well as services such as the Library, Research Office, Online and Partnership programs.

Budget by Dean	Academic Support	Research	Public Service	Student Services	Institutional Support	Total 2027 Budget
Arts & Science	33,134,000	89,000	421,000	648,000	-	34,292,000
Business	14,542,000	-	447,000	649,000	-	15,638,000
Engineering	14,912,000	-	29,000	-	-	14,941,000
Graduate Studies	2,662,000	215,000	-	-	-	2,877,000
Health	19,835,000	-	138,000	437,000	-	20,410,000
Honors College	560,000	-	-	-	-	560,000
Law	9,364,000	-	-	1,438,000	-	10,802,000
Public Affairs & Ed	14,054,000	142,000	769,000	604,000	-	15,569,000
Dean's Budget	109,063,000	446,000	1,804,000	3,776,000	-	115,089,000
CSU Online	14,986,000	-	-	34,000	92,000	15,112,000
Instructional Excell	143,000	-	-	1,225,000	1,566,000	2,934,000
Main Library	3,479,000	-	-	-	-	3,479,000
Other Provost	5,461,000	-	449,000	-	(89,000)	5,821,000
Research	998,000	3,081,000	-	-	-	4,079,000
Total Provosts Office	134,130,000	3,527,000	2,253,000	5,035,000	1,569,000	146,514,000

Institutional Support

Institutional support includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations; administrative information technology; employee personnel and records; and support services to faculty and staff.

Institutional Support			Total 2027
Program Code 50	Compensation	Non-Comp	Budget
IST	5,818,000	6,112,000	11,930,000
Univ Admin/General	5,859,000	4,753,000	10,612,000
Other Provost	4,681,000	875,000	5,556,000
CSU PD	4,997,000	125,000	5,122,000
Legal Affairs	2,483,000	471,000	2,954,000
Univ Marketing	1,657,000	1,078,000	2,735,000
HR	2,177,000	293,000	2,470,000
President	1,639,000	269,000	1,908,000
Student Belonging	646,000	111,000	757,000
Facilities	266,000	53,000	319,000
Hospitality Svcs	-	276,000	276,000
Total	30,223,000	14,416,000	44,639,000

Student Services

Student Services are expenses incurred for offices of admissions and the registrar and activities whose primary purpose is to contribute to students' emotional and physical well-being and intellectual, cultural and social development outside the context of the formal instruction program. This category includes student activities, cultural events, intramural athletics, student organizations, counseling and career guidance, student aid administration and student health service.

Student Services			Total 2027
Program Code 40	Compensation	Non-Comp	Budget
Enroll Services	6,393,000	1,780,000	8,173,000
Campus Engagement	5,559,000	2,100,000	7,659,000
Law	994,000	444,000	1,438,000
Instructional Excell	1,185,000	40,000	1,225,000
Business	649,000	-	649,000
Arts & Science	596,000	52,000	648,000
Public Affairs & Ed	564,000	40,000	604,000
Health	426,000	11,000	437,000
Athletic Ops	71,000	-	71,000
Csu Online	-	34,000	34,000
Total	16,437,000	4,501,000	20,938,000

Auxiliary

Auxiliary enterprises are managed to operate as a self-supporting activity, such as residence halls, food services, intercollegiate athletics, college stores and parking.

Auxiliary Enterprise Program Code 80	Compensation	Non-Comp	Total 2027 Budget
Athletics	5,953,000	4,471,000	10,424,000
Res Life	1,707,000	7,559,000	9,266,000
Parking Services	1,377,000	3,127,000	4,504,000
Rec Center	127,000	3,844,000	3,971,000
Dining Services	-	3,604,000	3,604,000
Student Center	212,000	3,305,000	3,517,000
Wolstein Center	1,017,000	1,675,000	2,692,000
Bookstore	-	359,000	359,000
Aux Overhead Alloc	860,000	(634,000)	226,000
Total	11,253,000	27,310,000	38,563,000

Operation and Maintenance of Plant

Plant includes all expenses for the administration, supervision, operation, maintenance, preservation and protection of the institution's physical plant. This category includes items such as janitorial/utility services; repairs to building, furniture, and equipment; maintenance of facilities; etc.

Plant Program Code 60	Compensation	Non-Comp	Total 2027 Budget
Utilities	252,000	8,621,000	8,873,000
Debt Service	-	7,946,000	7,946,000
Building Maint & Custodial	5,542,000	1,244,000	6,786,000
Facilities Operations	1,775,000	1,504,000	3,279,000
Leased Building	-	2,610,000	2,610,000
Access & Security & Enviro Safety	1,007,000	764,000	1,771,000
Taxes & Insurance	-	1,725,000	1,725,000
Capital Planning	704,000	214,000	918,000
Total	9,280,000	24,628,000	33,908,000

Compensation

Faculty, staff and student compensation, along with related fringe benefits, account for over 60% of University expenses. The FY27 budget includes contractual salary increases for faculty and, subject to Board review and approval, proposed salary increases for staff. The University has an Authorization to Hire (ATH) program in place that is served by a committee of administrators who prioritize, review and approve new hires and promotions. This process ensures that positions are filled in a manner that supports student recruitment, retention and success, revenue generation, compliance and safety, and overall academic and institutional priorities.

Compensation	2027 Budget	Allocation
Instruction & Dept Research	109,064,000	60.8%
Institutional Support	29,021,000	16.2%
Student Services	16,437,000	9.2%
Auxiliary Enterprises	11,252,000	6.3%
Plant	9,280,000	5.2%
Research	2,723,000	1.5%
Public Service	1,488,000	0.8%
Total	179,265,000	100.0%

Excludes ERP

Compensation Type	2027 Budget	Allocation
Staff Salaries	69,055,000	38.5%
Faculty Salaries	56,551,000	31.5%
Graduate Students	8,626,000	4.8%
Student Wages	1,740,000	1.0%
Fringe Benefits	43,293,000	24.2%
Total	179,265,000	100.0%

Non-Compensation Expenses

Non-compensation expenses include services, supplies, utilities, insurance and many other procured items that support the operations of the University.

Program	Non-Comp	Debt	Total 2027 Budget	Allocation
Auxiliary Enterprises	16,388,000	10,921,000	27,309,000	27.7%
Instruction & Acad Supp	26,011,000	-	26,011,000	26.3%
Plant	16,682,000	7,946,000	24,628,000	24.9%
Institutional Support	14,766,000	(350,000)	14,416,000	14.6%
Student Services	4,499,000	-	4,499,000	4.6%
Public Service	1,082,000	-	1,082,000	1.1%
Research	805,000	-	805,000	0.8%
Total	80,233,000	18,517,000	98,750,000	100.0%

Debt

During FY26, the University refinanced certain debt held at EADC related to residential housing and financed \$18 million of Fenn Tower renovations. The annual debt service related to the new debt will be funded with housing operations, which are also transitioning from EADC to the University in FY27. Total debt service is budgeted to increase \$4.5 million, or 32%, in FY27 as a result.

In May 2026, Moody's lowered the University's rating to A3 with a stable outlook, from A2 with a negative outlook. At the same time, S&P lowered its rating to A with a stable outlook, from A+ with a negative outlook. The downgrades considered the university's enrollment changes in recent years. Both agencies assigned stable outlooks, reflecting the University's balanced FY27 budget and continued liquidity position. The University remains at an investment-grade rating with both agencies.

	2027 Budget	Interest Rates	FY27 Principal Payments	6/30/207 Balance
Series 2011	4,245,000	5.32%	165,000	4,080,000
Series 2016 A	20,350,000	3-5%	1,640,000	18,710,000
Series 2021	80,015,000	2.09%	7,120,000	72,895,000
Series 2025 A & B	27,805,000	5-5.58%	-	27,805,000
Series 2025 C	64,895,000	5.00%	2,405,000	62,490,000
Total Debt	197,310,000		11,330,000	185,980,000

Academic Affairs Division

The Office of the Provost leads the University as the Chief Academic Officer and is responsible for the overall academic vision, operations and policies of the University. Deans and academic units report to the Provost and 61% of the Education and General (excluding auxiliaries funds) budget is allocated to the Provost Office and related units.

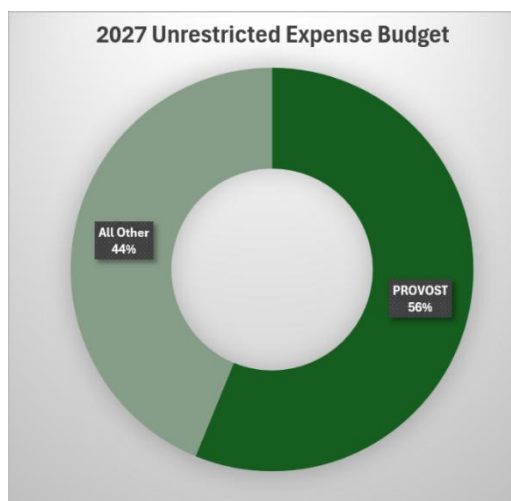
The Office of the Provost oversees the following Academic units:

- Monte Ahuja College of Business
- College of Arts and Sciences
- Levin College of Public Affairs and Education
- Washkewicz College of Engineering
- College of Health
- College of Law

And is responsible for overseeing:

- Main Library
- CSU Online and International Partnerships
- College of Graduate Studies
- Jack, Joseph and Morton Mandel Honors College
- Instructional Excellence
- Research
- Academic and Administrative support

Budgetary considerations included funding for new Integrated Degrees, Inquiry Core Curriculum and improved funding for the accreditation processes impacting numerous programs each year.



Note: Account 557 (IS&T Allocation) is excluded from the prior year actuals in many tables within the budget book presentation to provide a clearer representation of collegiate operations and the revenues and expenses directly associated with each college. The allocation remains reflected in the University's financial system and will appear in system-generated reports that include all account activity.

Monte Ahuja College of Business

The Monte Ahuja College of Business equips future business leaders with the knowledge and skills necessary to thrive in a global market. The college includes six academic departments, several academic programs, graduate degrees and professional development.

In FY27, the College of Business will strengthen its commitment to student success through experiential learning, industry engagement, and innovative program development. Investments in the Viking Trading Lab and expanded certificate offerings will provide students with practical skills, professional credentials, and real-world experiences that prepare them to excel in today's evolving business environment.

College of Business	Preliminary		
	2025 Actuals	2026	2027 Budget
Instructional & Primary Fees	524,864	401,157	339,000
Student Financial Aid	(5)	-	(22,000)
Net Instructional Fees	524,859	401,157	317,000
Grants And Contracts	3,440	0	0
Operating Revenues	28,000	15,324	62,000
Total Revenue	556,299	416,481	379,000
Compensation	16,017,102	15,577,665	15,272,000
Non-Comp	533,096	607,657	365,000
Total Expenses	16,550,198	16,185,322	15,637,000

Excludes 577

College of Business	2025 Actuals	Preliminary		2026 vs 2027 \$	2025 vs 2026 %
		2026	2027 Budget		
Salaries Wages	-	-	30,000	30,000	0.0%
Full Time Faculty	8,139,859	7,949,839	8,094,000	144,161	1.8%
Part Time Faculty	1,390,892	1,145,580	915,000	(230,580)	-20.1%
Full Time Staff Sal	1,954,523	2,036,400	2,182,000	145,600	7.1%
Part Time Staff Sal	49,206	66,128	57,000	(9,128)	-13.8%
Overtime	101	-	-	-	0.0%
Student Salaries	47,727	40,337	9,000	(31,337)	-77.7%
Grad Students	515,968	515,742	107,000	(408,742)	-79.3%
Fringe Benefits	3,918,826	3,823,638	3,878,000	54,362	1.4%
Total Compensation	16,017,102	15,577,665	15,272,000	(305,665)	-2.0%
Cost Of Goods Sold	8,432	2,324	13,000	10,676	459.5%
Supplies	132,221	43,987	59,000	15,013	34.1%
Travel	69,737	135,524	64,000	(71,524)	-52.8%
Communications	79,615	76,272	22,000	(54,272)	-71.2%
Maintenance	-	-	116,000	116,000	0.0%
Technology	127,884	215,585	26,000	(189,585)	-87.9%
Other General Exp	-	-	-	-	0.0%
Professional Service	69,893	119,577	53,000	(66,577)	-55.7%
Capital Expenditures	-	28,820	-	(28,820)	-100.0%
Equip N Software	7,209	36,183	-	(36,183)	-100.0%
Allocated Expenses	41,179	18,482	12,000	(6,482)	-35.1%
Transfers	(3,074)	(69,096)	-	69,096	-100.0%
Total Non-Comp	533,096	607,657	365,000	(242,657)	-39.9%
Total Expense	16,550,198	16,185,322	15,637,000	(548,322)	-3.4%

Excludes 577

College of Arts and Sciences

With 180 full-time faculty members, 60 undergraduate degrees, 30 graduate degrees and nearly 3000 students, the College of Arts and Sciences delivers on CSU's mission by implementing our vision of inspiring curiosity and accelerating the careers of our students. The college is dedicated to straightforward access to its degrees and programs; to cutting-edge learning and research; to high-impact student services that foster degree completion; and to regional leadership in work-based learning so that every graduate from the college has a clear pathway to careers that transform lives and strengthen communities.

During the FY27 budget year, the College of Arts and Sciences will continue to implement its Strategic Plan, which aligns with the university's plan, Cleveland State United. In particular we are investing in people, changing business practices to persevere through higher education's headwinds, and growing community partnerships. Our investment in enhanced student support services (e.g., Viking Ready Summer Program), expanded community collaborations (e.g., Case Comprehensive Cancer Center), and new ways to get work done (e.g., faculty fellows for administration) align with these goals.

College of Arts & Sciences	2025 Actuals	Preliminary	
		2026	2027 Budget
Instructional & Primary Fees	1,374,081	995,598	1,260,000
Student Financial Aid	(387,706)	(414,254)	(401,000)
Net Instructional Fees	986,375	581,344	859,000
Grants And Contracts	251,281	201,851	211,000
Operating Revenues	256,531	307,815	375,000
Total Revenue	1,494,188	1,091,010	1,445,000
Compensation	34,608,675	33,170,785	32,745,000
Non-Comp	2,199,908	2,049,005	1,547,000
Total Expenses	36,808,584	35,219,790	34,292,000

Excludes 577

College of Arts & Sciences	2025 Actuals	Preliminary		2026 vs	2025 vs
		2026	2027 Budget	2027 \$\$	2026 %
Full Time Faculty	15,270,017	14,832,129	14,875,000	42,871	0.3%
Part Time Faculty	2,618,664	2,379,567	2,143,000	(236,567)	-9.9%
Full Time Staff Sal	4,545,440	4,410,285	4,169,000	(241,285)	-5.5%
Part Time Staff Sal	138,865	100,638	24,000	(76,638)	-76.2%
Overtime	5,561	12,156	-	(12,156)	-100.0%
Student Salaries	664,745	727,062	479,000	(248,062)	-34.1%
Grad Students	3,579,689	3,188,993	3,779,000	590,007	18.5%
Fringe Benefits	7,785,693	7,519,954	7,276,000	(243,954)	-3.2%
Total Compensation	34,608,675	33,170,785	32,745,000	(425,785)	-1.3%
Cost Of Goods Sold	872	5,009	2,000	(3,009)	-60.1%
Supplies	829,820	653,197	786,000	132,803	20.3%
Travel	308,819	182,275	104,000	(78,275)	-42.9%
Communications	244,835	194,242	130,000	(64,242)	-33.1%
Maintenance	215,293	265,597	286,000	20,403	7.7%
Technology	238,330	203,288	65,000	(138,288)	-68.0%
Rentals	1,885	4,379	-	(4,379)	-100.0%
Utilities	-	-	-	-	0.0%
Insurance	3,689	3,949	-	(3,949)	-100.0%
Other General Exp	2,270	13,028	3,000	(10,028)	-77.0%
Professional Service	231,990	262,052	146,000	(116,052)	-44.3%
Capital Expenditures	9,733	127,184	-	(127,184)	-100.0%
Equip N Software	127,414	124,103	31,000	(93,103)	-75.0%
Other Plant Expend	8,256	-	-	-	0.0%
Library Acquisitions	598	499	-	(499)	-100.0%
Allocated Expenses	2,748	20,773	(6,000)	(26,773)	-128.9%
Transfers	(26,644)	(10,572)	-	10,572	-100.0%
Total Non-Comp	2,199,908	2,049,005	1,547,000	(502,005)	-24.5%
Total Expense	36,808,584	35,219,790	34,292,000	(927,790)	-2.6%

Excludes 577

Levin College of Public Affairs and Education

Levin Forward serves as the roadmap for our college's future, and our operating budget is intentionally aligned with the priorities and objectives outlined in the strategic plan. Investments in personnel, student support, academic innovation, communications, community partnerships, and operational infrastructure provide the capacity necessary to advance our three strategic priority areas: Forward-Looking Academics, Community Partnerships and Alumni Engagement, and Organizational Culture and Support. These resources enable us to align curriculum with workforce needs, expand flexible learning opportunities, strengthen engagement with alumni and community partners, and foster a thriving, collaborative environment for faculty, staff, and students.

As we implement Levin Forward, our operating budget supports both day-to-day excellence and long-term transformation. Strategic investments allow us to enhance transparency and communication, deepen student success initiatives, elevate the visibility of the college through

impactful storytelling and partnerships, and create opportunities for innovation across academic and research programs. By aligning financial resources with our strategic priorities, we ensure that Levin remains focused on its mission of inspiring changemakers and igniting transformations, while building a sustainable foundation for future growth and impact.

College of Public Affairs & Education	2025 Actuals	Preliminary 2026	2027 Budget
Instructional & Primary Fees	868,302	862,682	801,000
Student Financial Aid	(37,882)	(5,896)	-
Net Instructional Fees	830,421	856,785	801,000
Grants And Contracts	167,517	184,944	350,000
Operating Revenues	181,624	53,817	55,000
Total Revenue	1,179,563	1,095,546	1,206,000
Compensation	16,370,460	15,038,466	14,997,000
Non-Comp	1,015,096	783,943	572,000
Total Expenses	17,385,556	15,822,409	15,569,000

Excludes 577

College of Public Affairs & Education	2025 Actuals	Preliminary 2026	2027 Budget	2026 vs 2027 \$	2025 vs 2026 %
Full Time Faculty	6,935,129	6,743,895	6,643,000	(100,895)	-1.5%
Part Time Faculty	1,436,633	1,264,297	1,010,000	(254,297)	-20.1%
Full Time Staff Sal	3,077,560	2,548,911	2,911,000	362,089	14.2%
Part Time Staff Sal	68,020	18,353	62,000	43,647	237.8%
Overtime	845	1,766	-	(1,766)	-100.0%
Student Salaries	72,429	39,483	25,000	(14,483)	-36.7%
Grad Students	863,790	812,404	708,000	(104,404)	-12.9%
Fringe Benefits	3,916,054	3,609,357	3,637,000	27,643	0.8%
Total Compensation	16,370,460	15,038,466	14,996,000	(42,466)	-0.3%
Cost Of Goods Sold	1,792	640	-	(640)	-100.0%
Supplies	189,134	232,475	125,000	(107,475)	-46.2%
Travel	202,775	202,622	170,000	(32,622)	-16.1%
Communications	175,580	61,945	85,000	23,055	37.2%
Maintenance	3,512	3,046	12,000	8,954	294.0%
Technology	95,489	40,383	35,000	(5,383)	-13.3%
Rentals	-	-	-	-	0.0%
Insurance	367	-	-	-	0.0%
Other General Exp	12,730	-	23,000	23,000	0.0%
Professional Service	181,847	214,517	69,000	(145,517)	-67.8%
Equip N Software	12,007	14,012	-	(14,012)	-100.0%
Library Acquisitions	-	-	-	-	0.0%
Allocated Expenses	162,621	67,690	54,000	(13,690)	-20.2%
Refunded To Grantor	-	-	-	-	0.0%
Transfers	(22,759)	(53,386)	-	53,386	-100.0%
Total Non-Comp	1,015,096	783,943	573,000	(210,943)	-26.9%
Total Expense	17,385,556	15,822,409	15,569,000	(253,409)	-1.6%

Excludes 577

Washkewicz College of Engineering

The Washkewicz College of Engineering serves approximately 2,100 students across six academic departments and is distinguished by its high-quality, industry-focused engineering education, extensive hands-on laboratory and experiential learning opportunities, state-of-the-art facilities, and strong partnerships that advance regional economic development and community engagement.

To address increasing operational demands and support strategic growth, the college implemented an Engineering Fee increase that provides critical resources for instructional technology, laboratory infrastructure, and student success initiatives. This additional funding will support the modernization of engineering and computer laboratories, sustain essential staffing and high-impact academic programs, and expand industry-relevant learning opportunities. These investments will enhance student retention and workforce readiness while strengthening the college's capacity to deliver an exceptional engineering education and meet evolving industry needs.

College of Engineering	Preliminary		
	2025 Actuals	2026	2027 Budget
Instructional & Primary Fees	800,584	551,048	1,270,000
Student Financial Aid	(126,588)	(20,966)	-
Net Instructional Fees	673,996	530,082	1,270,000
Grants And Contracts	246,832	268,535	135,000
Operating Revenues	154,262	86,224	283,000
Total Revenue	1,075,090	884,841	1,688,000
Compensation	14,567,225	13,867,958	13,600,000
Non-Comp	1,160,617	1,131,444	1,340,000
Total Expenses	15,727,842	14,999,402	14,940,000

Excludes 577

College of Engineering	Preliminary			2026 vs	2025 vs
	2025 Actuals	2026	2027 Budget	2027 \$\$	2026 %
Full Time Faculty	6,311,218	6,217,514	6,449,000	231,486	3.7%
Part Time Faculty	856,130	705,709	535,000	(170,709)	-24.2%
Full Time Staff Sal	1,989,144	2,139,900	2,264,000	124,100	5.8%
Part Time Staff Sal	1,000	6,600	-	(6,600)	-100.0%
Overtime	4,463	499	-	(499)	-100.0%
Student Salaries	262,197	238,934	90,000	(148,934)	-62.3%
Grad Students	1,927,366	1,383,035	1,047,000	(336,035)	-24.3%
Fringe Benefits	3,215,708	3,175,766	3,215,000	39,234	1.2%
Total Compensation	14,567,225	13,867,958	13,600,000	(267,958)	-1.9%
Cost Of Goods Sold	145	678	-	(678)	-100.0%
Supplies	412,251	475,632	506,000	30,368	6.4%
Travel	212,359	171,868	97,000	(74,868)	-43.6%
Communications	95,624	46,271	4,000	(42,271)	-91.4%
Maintenance	17,240	31,283	5,000	(26,283)	-84.0%
Technology	148,233	194,580	134,000	(60,580)	-31.1%
Rentals	-	-	-	-	0.0%
Other General Exp	-	-	35,000	35,000	0.0%
Professional Service	29,025	83,542	4,000	(79,542)	-95.2%
Equip N Software	250,809	118,631	475,000	356,369	300.4%
Library Acquisitions	3,500	3,605	-	(3,605)	-100.0%
Allocated Expenses	14,300	59,410	80,000	20,590	34.7%
Transfers	(22,868)	(54,057)	-	54,057	-100.0%
Total Non-Comp	1,160,617	1,131,444	1,340,000	208,556	18.4%
Total Expense	15,727,842	14,999,402	14,940,000	(59,402)	-0.4%

Excludes 577

College of Health

College of Health guided by their mission—Educate. Collaborate. Transform Health. —and their vision of becoming Cleveland’s Health Innovation Hub. Their strategic plan focuses on three key priorities: strengthening workforce alignment and career pipelines through expanded employer partnerships and student support; investing in faculty, staff, infrastructure, technology, and resources to enhance teaching, research, and innovation; and cultivating a connected and engaged alumni network to serve as mentors, advocates, and philanthropic partners. These priorities reflect their shared commitment to the students, community, and one another, and additional information regarding implementation timelines and opportunities for continued involvement.

College of Health	Preliminary		
	2025 Actuals	2026	2027 Budget
Instructional & Primary Fees	906,149	714,768	910,000
Student Financial Aid	(1,000)	(1,000)	-
Net Instructional Fees	905,149	713,768	910,000
Grants And Contracts	12,283	14,771	5,000
Operating Revenues	81,436	101,918	19,000
Total Revenue	998,869	830,457	934,000
Compensation	16,497,205	17,683,046	18,936,000
Non-Comp	1,413,989	1,467,551	1,474,000
Total Expenses	17,911,194	19,150,597	20,410,000

Excludes 577

College of Health	2025 Actuals	Preliminary		2026 vs 2027 \$\$	2025 vs 2026 %
		2026	2027 Budget		
Full Time Faculty	6,300,733	6,297,390	7,914,000	1,616,610	25.7%
Part Time Faculty	3,107,092	4,352,047	2,983,000	(1,369,047)	-31.5%
Full Time Staff Sal	2,694,981	2,542,712	3,063,000	520,288	20.5%
Part Time Staff Sal	111,770	52,477	-	(52,477)	-100.0%
Overtime	413	14	-	(14)	-100.0%
Student Salaries	63,995	69,386	26,000	(43,386)	-62.5%
Grad Students	329,172	292,554	412,000	119,446	40.8%
Fringe Benefits	3,889,047	4,076,467	4,537,000	460,533	11.3%
Total Compensation	16,497,205	17,683,046	18,935,000	1,251,954	7.1%
Cost Of Goods Sold	1,589	1,066	-	(1,066)	-100.0%
Supplies	600,444	685,202	867,000	181,798	26.5%
Travel	106,521	152,083	178,000	25,917	17.0%
Communications	272,546	165,888	134,000	(31,888)	-19.2%
Maintenance	7,862	35,612	38,000	2,388	6.7%
Technology	110,897	54,137	35,000	(19,137)	-35.3%
Rentals	11,165	-	-	-	0.0%
Other General Exp	1,398	1,036	81,000	79,964	7717.9%
Professional Service	122,730	208,205	132,000	(76,205)	-36.6%
Equip N Software	114,395	126,790	-	(126,790)	-100.0%
Allocated Expenses	64,498	37,533	10,000	(27,533)	-73.4%
Transfers	(56)	-	-	-	0.0%
Total Non-Comp	1,413,989	1,467,551	1,475,000	7,449	0.5%
Total Expense	17,911,194	19,150,597	20,410,000	1,259,403	6.6%

Excludes 577

College of Law

The College of Law serves a growing student body through its in-person and online JD and its LLM and MLS programs, and is distinguished by its commitment to academic excellence, experiential learning, student success, and preparation for the legal profession. Over the past several years, the College has significantly expanded enrollment, including the successful launch and growth of the online JD program, increasing entering JD classes from approximately 140 to 200 students. This growth has increased instructional demand and the need for experiential learning, academic and bar support, scholarships, and other resources necessary to provide a high-quality legal education and meet accreditation requirements.

To support this growth, the College has added faculty capacity to meet increased instructional needs and maintain the quality and breadth of its academic program. The College continues to rely on gift funds and internal reallocations to support critical functions, including student success, bar preparation, clinical education, and scholarships. Continued investment in faculty, staffing, student support, scholarships, and core academic infrastructure is essential to sustain enrollment and revenue growth, promote student success and bar passage, expand experiential learning opportunities, and ensure that the College can deliver its approved academic programs while meeting ABA accreditation requirements.

College of Law	Preliminary		
	2025 Actuals	2026	2027 Budget
Instructional & Primary Fees	20,476	8,900	-
Student Financial Aid	(3,632,472)	(4,136,571)	(4,150,000)
Net Instructional Fees	(3,611,996)	(4,127,671)	(4,150,000)
Grants And Contracts	12,487	14,403	13,000
Operating Revenues	22,508	11,180	17,000
Total Revenue	(3,577,000)	(4,102,088)	(4,120,000)
Compensation	9,452,697	9,204,212	9,449,000
Non-Comp	1,609,441	1,341,912	1,353,000
Total Expenses	11,062,139	10,546,124	10,802,000

Excludes 577

College of Law	Preliminary			2026 vs	2025 vs
	2025 Actuals	2026	2027 Budget	2027 \$\$	2026 %
Full Time Faculty	3,384,405	3,699,972	3,846,000	146,028	3.9%
Part Time Faculty	532,283	591,612	410,000	(181,612)	-30.7%
Full Time Staff Sal	2,957,711	2,452,181	2,642,000	189,819	7.7%
Part Time Staff Sal	47,261	15,000	-	(15,000)	-100.0%
Overtime	7,234	5,090	-	(5,090)	-100.0%
Student Salaries	84,795	60,510	95,000	34,490	57.0%
Grad Students	43,875	48,750	46,000	(2,750)	-5.6%
Fringe Benefits	2,395,133	2,331,095	2,410,000	78,905	3.4%
Total Compensation	9,452,697	9,204,212	9,449,000	244,788	2.7%
Cost Of Goods Sold	-	1,895	-	(1,895)	-100.0%
Supplies	62,114	25,462	41,000	15,538	61.0%
Travel	243,312	245,232	107,000	(138,232)	-56.4%
Communications	172,453	75,685	64,000	(11,685)	-15.4%
Maintenance	150	2,678	11,000	8,323	310.8%
Technology	41,231	39,931	28,000	(11,931)	-29.9%
Insurance	4,400	4,438	-	(4,438)	-100.0%
Other General Exp	-	-	6,000	6,000	0.0%
Professional Service	343,698	255,928	359,000	103,072	40.3%
Equip N Software	483,264	500,591	390,000	(110,591)	-22.1%
Library Acquisitions	246,894	173,366	347,000	173,634	100.2%
Allocated Expenses	11,927	16,708	-	(16,708)	-100.0%
Transfers	-	-	-	-	0.0%
Total Non-Comp	1,609,441	1,341,912	1,353,000	11,088	0.8%
Total Expense	11,062,139	10,546,124	10,802,000	255,876	2.4%

Excludes 577

Administrative Operations

CSU's administrative operations provide the people, infrastructure, systems, and services necessary to advance the University's academic mission and support the student experience. The FY27 budget emphasizes strategic resource alignment across these areas, including optimization of the campus footprint, investment in network infrastructure, strengthened enrollment and student-engagement efforts, and the transition to direct management of Euclid Commons and Fenn Tower. Athletics and Hospitality Services continue to realign their operating models, while Facilities, IS&T, Enrollment Management, and Student Belonging & Success direct resources toward institutional priorities and long-term sustainability.

The University's other administrative areas provide governance, stewardship, safety, and institutional support underlying these efforts:

- University Advancement – Builds philanthropic support and strengthens relationships with alumni, donors, and community partners.
- Office of General Counsel – Provides legal guidance, manages institutional risk, and supports compliance with applicable laws and regulations.
- University Police – Promotes a safe and secure environment for students, employees, and campus visitors.
- Human Resources – Supports the University's workforce through recruitment, employee relations, benefits administration, professional development, and organizational support.
- University Marketing – Strengthens CSU's visibility and reputation through strategic communications, brand management, and institutional promotion.
- President's Office – Provides executive leadership, strategic direction, and coordination in advancing the University's mission and priorities.
- Controller's Office – Maintains financial accountability through accounting, reporting, internal controls, and compliance.
- Budget and Financial Planning – Leads resource planning, budget development, forecasting, and financial analysis to support informed decision-making and long-term sustainability.

Together, these administrative areas provide the institutional foundation necessary for CSU to fulfill its academic mission. The FY27 budget balances targeted investment with disciplined stewardship, positioning the University to serve students effectively while building a more efficient, responsive, and financially sustainable operating model.

Division of Athletics

CSU Athletics advances the University's mission by supporting student-athlete success in academics, competition, and personal development. Through NCAA Division I competition, Athletics strengthens campus life, builds institutional pride, and connects Cleveland State with alumni, fans, and the broader community.

Athletics	Preliminary		
	2025 Actuals	2026	2027 Budget
Student Financial Aid	(3,377,502)	(3,330,479)	(3,473,000)
Operating Revenues	1,556,433	1,880,107	1,918,000
Total Revenue	(1,821,069)	(1,450,372)	(1,555,000)
Compensation	6,188,354	5,643,824	6,024,000
Non-Comp	5,694,015	5,281,783	4,471,000
Total Expense	11,882,369	10,925,607	10,495,000

The FY27 Athletics budget reflects total expenses of \$10.5 million, a decrease of \$0.4 million, or 3.9%, from preliminary FY26 results. Compensation is budgeted to increase by \$0.4 million, or 6.7%, driven primarily by full-time salaries. This increase is offset by an \$0.8 million, or 15.3% reduction in non-compensation expenses driven by changes in program costs and successful fundraising.

The FY27 budget reflects Athletics' continued investment in the personnel needed to support student-athletes and sustain its programs. These investments are balanced by a strategic realignment of operating resources that positions Athletics to focus on the long-term success of 15 NCAA Division I programs.

ATHLETICS	2025 Actuals	Preliminary		2026 vs 2027 \$\$	2025 vs 2026 %
		2026	2027 Budget		
Part Time Faculty	5,298	3,568	9,000	5,432	152.3%
Full Time Staff Sal	4,376,349	4,098,944	4,278,000	179,056	4.4%
Part Time Staff Sal	71,426	58,328	69,000	10,672	18.3%
Student Salaries	95,790	74,428	68,000	(6,428)	-8.6%
Grad Students	53,160	38,388	50,000	11,612	30.2%
Fringe Benefits	1,586,331	1,370,168	1,550,000	179,832	13.1%
Total Compensation	6,188,354	5,643,824	6,024,000	380,176	6.7%
Travel	1,976,099	1,737,498	1,500,000	(237,498)	-13.7%
Professional Service	848,146	872,139	807,000	(65,139)	-7.5%
Supplies	1,173,299	792,285	563,000	(229,285)	-28.9%
Allocated Expenses	593,802	569,598	535,000	(34,598)	-6.1%
Rentals	382,075	519,118	329,000	(190,118)	-36.6%
Maintenance	208,859	128,047	265,000	136,953	107.0%
Communications	267,377	296,952	241,000	(55,952)	-18.8%
Utilities	137,227	92,861	119,000	26,139	28.1%
Technology	85,707	125,070	92,000	(33,070)	-26.4%
Other Non-Comp	21,425	148,214	20,000	(128,214)	-86.5%
Total Non-Comp	5,694,015	5,281,783	4,471,000	(810,783)	-15.4%
Total Expenses	11,882,369	10,925,607	10,495,000	(430,607)	-3.9%

Division of Hospitality Services

The Division of Hospitality Services provides leadership for a broad range of essential campus services and amenities that shape the daily CSU experience. Through dining, recreation, parking, retail, events, and other guest-focused operations, the Division promotes a welcoming campus environment while advancing service quality, operational excellence, and student well-being.

Hospitality	2025 Actuals	Preliminary	
		2026	2027 Budget
Primary Fees	148,980	142,920	150,000
Operating Revenues	15,728,782	15,239,424	11,064,000
Total Revenue	15,877,762	15,382,344	11,214,000
Compensation	3,697,406	3,703,226	3,660,000
Non-Comp	16,196,479	15,631,591	10,527,000
Debt-Related Expend	5,247,416	5,177,898	5,271,000
Total Expense	25,141,301	24,512,716	19,458,000

The FY27 Hospitality Services budget reflects total expenses of \$19.5 million, a decrease of \$5.1 million, or 20.6%, from preliminary FY26 results. The reduction is primarily attributed to lower contracted dining-service expenses associated with changes in meal-plan requirements, enrollment changes and increase in enrollment in online programs. Within the revised operating model, the Division continues to prioritize full-time staffing, facility maintenance, and other essential resources needed to provide reliable, high-quality campus services.

HOSPITALITY	2025 Actuals	Preliminary		2026 vs 2027 \$\$	2025 vs 2026 %
		2026	2027 Budget		
Full Time Staff Sal	1,793,852	1,704,346	1,878,000	173,654	10.2%
Part Time Staff Sal	262,661	418,064	233,000	(185,064)	-44.3%
Overtime	46,057	58,434	23,000	(35,434)	-60.6%
Student Salaries	791,220	694,707	687,000	(7,707)	-1.1%
Grad Students	51,337	75,543	75,000	(543)	-0.7%
Fringe Benefits	752,279	752,132	764,000	11,868	1.6%
Total Compensation	3,697,406	3,703,226	3,660,000	(43,226)	-1.2%
Professional Service	12,290,311	12,394,426	6,934,000	(5,460,426)	-44.1%
Utilities	1,016,032	1,076,130	1,177,000	100,870	9.4%
Maintenance	491,002	415,415	682,000	266,585	64.2%
Supplies	665,788	554,175	611,000	56,825	10.3%
Technology	294,717	380,332	414,000	33,668	8.9%
Communications	427,344	315,225	320,000	4,775	1.5%
Equip N Software	210,116	154,802	202,000	47,198	30.5%
Rentals	177,015	149,216	154,000	4,784	3.2%
Travel	259,026	289,135	132,000	(157,135)	-54.3%
Other-Non-Comp	365,127	(97,264)	(99,000)	(1,736)	1.8%
Total Non-Comp	16,196,479	15,631,591	10,527,000	(5,104,591)	-32.7%
Debt-Related Expend	5,247,416	5,177,898	5,271,000	93,102	1.8%
Total Expenses	25,141,301	24,512,716	19,458,000	(5,054,716)	-20.6%

Division of Facilities

The Division of Facilities plans, operates, and maintains the University's physical environment in support of teaching, research, and campus life. Through responsible stewardship of CSU's buildings, grounds, infrastructure, and capital assets, the Division promotes a safe, reliable, and sustainable campus for students, employees, and visitors.

Facilities	2025 Actuals	Preliminary	
		2026	2027 Budget
Operating Revenues	519,566	362,467	1,016,000
Total Revenue	519,566	362,467	1,016,000
Compensation	8,811,361	9,293,594	9,545,000
Non-Comp	16,816,709	17,832,557	15,850,000
Debt-Related Expend	(14,903)	(14,903)	-
Total Expense	25,613,167	27,111,248	25,395,000

The FY27 Facilities budget reflects total expenses of \$25.4 million, a decrease of \$1.7 million, or 6.3%, from preliminary FY26 results. Compensation increases by \$251,000, or 2.7%, primarily within full-time salaries and student wages. This increase is more than offset by a \$2.0 million reduction in non-compensation expenses, driven principally by lower utility and maintenance costs as CSU continues to optimize its campus footprint. Through building dispositions, lease exits, and the consolidation and reconfiguration of space, the University is seeking to use its facilities more efficiently and reduce associated utility and maintenance costs. At the same time, the budget maintains investment in the workforce needed to support a safe, reliable, and well-maintained campus.

Facilities	2025 Actuals	Preliminary		2026 vs 2027 \$	2025 vs 2026 %
		2026	2027 Budget		
Full Time Staff Sal	6,282,875	6,661,270	6,792,000	130,730	2.0%
Part Time Staff Sal	53,544	53,103	17,000	(36,103)	-68.0%
Student Salaries	207,465	177,948	266,000	88,052	49.5%
Grad Students	-	-	25,000	25,000	0.0%
Fringe Benefits	2,267,478	2,401,272	2,445,000	43,728	1.8%
Total Compensation	8,811,361	9,293,594	9,545,000	251,406	2.7%
Utilities	8,480,213	9,424,730	8,388,000	(1,036,730)	-11.0%
Maintenance	3,741,065	4,298,642	3,516,000	(782,642)	-18.2%
Rentals	2,858,213	2,228,372	2,214,000	(14,372)	-0.6%
Supplies	1,598,032	1,594,932	1,682,000	87,068	5.5%
Professional Service	698,262	620,760	446,000	(174,760)	-28.2%
Communications	130,827	502,085	279,000	(223,085)	-44.4%
Other Non-Comp	(689,903)	(836,964)	(675,000)	161,964	-19.4%
Total Non-Comp	16,816,709	17,832,557	15,850,000	(1,982,557)	-11.1%
Debt-Related Expend	(14,903)	(14,903)	-	14,903	-100.0%
Total Expenses	25,613,167	27,111,248	25,395,000	(1,716,248)	-6.3%

Division of Information Services and Technology

The Division of IS&T provides the digital infrastructure, systems, and support essential to CSU's academic and administrative operations. Through reliable technology services, cybersecurity, data management, and continuous modernization, the Division enables teaching, learning, research, collaboration, and effective University decision-making.

IS&T	Preliminary		
	2025 Actuals	2026	2027 Budget
Operating Revenues	51,282	(63)	50,000
Total Revenue	51,282	(63)	50,000
Compensation	6,179,058	6,108,458	6,257,000
Non-Comp	4,170,814	5,157,051	6,447,000
Total Expense	10,349,872	11,265,509	12,704,000

Excludes ERP

The FY27 IS&T budget reflects total expenses of \$12.7 million, an increase of \$1.4 million, or 12.8%, from preliminary FY26 results. Compensation increases by \$150,000, or 2.4%, while non-compensation expenses increase by \$1.3 million, or 25.0%. The increase is driven primarily by planned network upgrades and inflationary pressures affecting IT hardware and software costs, along with higher communications and supply expenses.

The FY27 budget prioritizes investment in CSU's digital infrastructure through planned network upgrades designed to improve the reliability, capacity, and performance of campus technology services. These investments occur within an inflationary environment that has materially increased hardware and software costs. The Division continues to balance these technology needs with disciplined resource management.

IS&T	2025 Actuals	Preliminary		2026 vs 2027 \$\$	2025 vs 2026 %
		2026	2027 Budget		
Full Time Staff Sal	4,286,749	4,255,458	4,328,000	72,542	1.7%
Part Time Staff Sal	65,745	87,185	68,000	(19,185)	-22.0%
Student Salaries	267,213	215,817	285,000	69,183	32.1%
Fringe Benefits	1,559,351	1,549,999	1,576,000	26,001	1.7%
Total Compensation	6,179,058	6,108,458	6,257,000	148,542	2.4%
Technology	3,584,926	4,110,665	5,146,000	1,035,335	25.2%
Communications	432,851	415,106	527,000	111,894	27.0%
Professional Service	509,468	434,699	350,000	(84,699)	-19.5%
Supplies	327,714	68,435	276,000	207,565	303.3%
Other Non-Comp	(684,146)	128,146	148,000	19,854	15.5%
Total Non-Comp	4,170,814	5,157,051	6,447,000	1,289,949	25.0%
Total Expenses	10,349,872	11,265,509	12,704,000	1,438,491	12.8%

Division of Student Belonging & Success

The Division of Student Belonging & Success fosters an inclusive, supportive, and engaging campus experience that helps students thrive academically and personally. Through student support, involvement, leadership development, and community-building initiatives, the Division strengthens students' connection to CSU and promotes their well-being and success.

Student Belonging	2025 Actuals	Preliminary	
		2026	2027 Budget
Student Financial Aid	(271,603)	(251,731)	(257,000)
Grants And Contracts	7,742	5,824	-
Operating Revenues	64,870	76,443	94,000
Total Revenue	(198,990)	(169,464)	(163,000)
Compensation	4,228,610	6,354,411	6,314,000
Non-Comp	1,453,339	1,463,461	2,274,000
Total Expense	5,681,949	7,817,872	8,588,000

The FY27 Student Belonging & Success budget reflects total expenses of \$8.6 million, an increase of \$775,000, or 9.9%, from preliminary FY26 results. Compensation remains relatively stable, decreasing by \$41,000, or 0.7%, while non-compensation expenses increase by \$817,000, or 55.4%. The increase is driven primarily by investments supporting CSU student organizations.

The FY27 budget strengthens CSU's investment in student organizations and the activities that foster involvement, leadership, and a sense of belonging. The budget also provides continued support for the Division's student advisory services, while directing additional resources toward specialized services, outreach, and programming that connect students with the CSU community and support their success.

Student Belonging	2025 Actuals	Preliminary		2026 vs 2027 \$\$	2025 vs 2026 %
		2026	2027 Budget		
Part Time Faculty	8,595	12,595	-	(12,595)	-100.0%
Full Time Staff Sal	2,747,913	4,313,520	4,292,000	(21,520)	-0.5%
Part Time Staff Sal	14,891	1,811	9,000	7,189	397.0%
Student Salaries	268,320	336,122	312,000	(24,122)	-7.2%
Grad Students	184,573	124,911	147,000	22,089	17.7%
Fringe Benefits	1,004,319	1,565,453	1,554,000	(11,453)	-0.7%
Total Compensation	4,228,610	6,354,411	6,314,000	(40,411)	-0.6%
Professional Service	364,653	416,050	578,000	161,950	38.9%
Maintenance	18,668	-	476,000	476,000	0.0%
Communications	209,693	361,275	461,000	99,725	27.6%
Travel	413,828	666,131	402,000	(264,131)	-39.7%
Supplies	235,953	197,985	233,000	35,015	17.7%
Other Non-Comp	210,544	(177,980)	124,000	301,980	-169.7%
Total Non-Comp	1,453,339	1,463,461	2,274,000	810,539	55.4%
Total Expenses	5,681,949	7,817,872	8,588,000	770,128	9.9%

Division of Enrollment Management

The Division of Enrollment Management leads the University's efforts to attract, enroll, and support a diverse student body. Through strategic recruitment, admissions, financial aid, and enrollments services, the Division expands access to CSU, strengthens the student experience, and supports enrollments stability and long-term institutional success.

Enrollment Management	2025 Actuals	Preliminary 2026	2027 Budget
Primary Fees	99,358	74,850	20,000
Operating Revenues	208,680	213,923	155,000
Total Revenue	308,038	288,773	175,000
Compensation	5,823,501	6,116,944	6,393,000
Non-Comp	1,158,938	1,619,518	1,780,000
Total Expense	6,982,438	7,736,462	8,173,000

Excludes Scholarships

The FY27 Enrollment Management budget reflects total expenses of \$8.2 million, and increase of \$288,000, or 3.6%, from preliminary FY26 results. Compensation increases by \$277,000, or 4.5%, driven primarily by full-time salaries. Non-compensation expenses remain essentially flat overall, although the budget reallocates some resources from professional services toward travel and communications. Increased investment in full-time staffing is complemented by reduced reliance on professional services, positioning the Division to engage prospective students more directly and support CSU's broader enrollment objectives.

Enrollment Management	2025 Actuals	Preliminary 2026	2027 Budget	2026 vs 2027 \$	2025 vs 2026 %
Full Time Staff Sal	3,987,851	4,240,028	4,490,000	249,972	5.9%
Part Time Staff Sal	79,690	24,310	-	(24,310)	-100.0%
Student Salaries	240,196	257,940	226,000	(31,940)	-12.4%
Grad Students	60,379	59,582	59,000	(582)	-1.0%
Fringe Benefits	1,455,384	1,535,084	1,618,000	82,916	5.4%
Total Compensation	5,823,501	6,116,944	6,393,000	276,056	4.5%
Travel	497,630	677,949	836,000	158,051	23.3%
Communications	325,485	346,284	485,000	138,716	40.1%
Professional Service	357,568	569,564	215,000	(354,564)	-62.3%
Technology	70,366	78,563	92,000	13,437	17.1%
Supplies	39,757	74,161	52,000	(22,161)	-29.9%
Other Non-Comp	(131,869)	(127,002)	100,000	227,002	-178.7%
Total Non-Comp	1,158,938	1,619,518	1,780,000	160,482	9.9%
Total Expenses	6,982,438	7,736,462	8,173,000	436,538	5.6%

Excludes Scholarships

Residential Housing

Residential Housing supports student success by providing safe, welcoming, and engaging living environments that strengthen students' connection to the campus community. FY27 marks CSU's first year of directly managing Euclid Commons and Fenn Tower, while the Edge and The Langston remain managed by EADC and Greystar. This transition expands the University's direct role in residential operations and creates new opportunities to align housing services more closely with the student experience.

Residential Life	2025 Actuals	Preliminary	
		2026	2027 Budget
Operating Revenues	-	-	9,266,000
Total Revenue	-	-	9,266,000
Compensation	-	7,262	1,707,000
Non-Comp	-	150,721	1,909,000
Debt-Related Expend	-	-	5,650,000
Total Expense	-	157,983	9,266,000

The FY27 Residential Housing budget establishes the financial and operating structure for CSU's first year of directly managing Euclid Commons and Fenn Tower. The \$9.3 million budget provides for staffing, debt obligations, utilities, maintenance, professional services, technology, and other resources necessary to support residential operations. The Year 1 objective is to align housing revenues with operating and debt-related costs, establishing a balanced and sustainable financial model while delivering a high-quality residential experience. CSU intends to strengthen occupancy and operating performance to generate a positive net margin that can support reinvestment in housing facilities and the broader student experience.

Residential Life	2025 Actuals	Preliminary		2026 vs 2027 \$\$	2025 vs 2026 %
		2026	2027 Budget		
Full Time Staff Sal	-	5,349	1,147,000	1,141,651	
Grad Students	-	-	48,000	48,000	
Fringe Benefits	-	1,912	512,000	510,088	
Total Compensation	-	7,262	1,707,000	1,699,738	
Maintenance	-	35,541	611,000	575,459	
Utilities	-	112,834	601,000	488,166	
Professional Service	-	-	506,000	506,000	
Technology	-	-	58,000	58,000	
Other Non-Comp	-	2,345	133,000	130,655	
Total Non-Comp	-	150,721	1,909,000	1,758,279	
Debt-Related Expend	-	-	5,650,000	5,650,000	
Total Expenses	-	157,983	9,266,000	9,108,017	

SB6 Ratios

Composite Score - Fiscal Year 2025 - 3.6

Viability Ratio

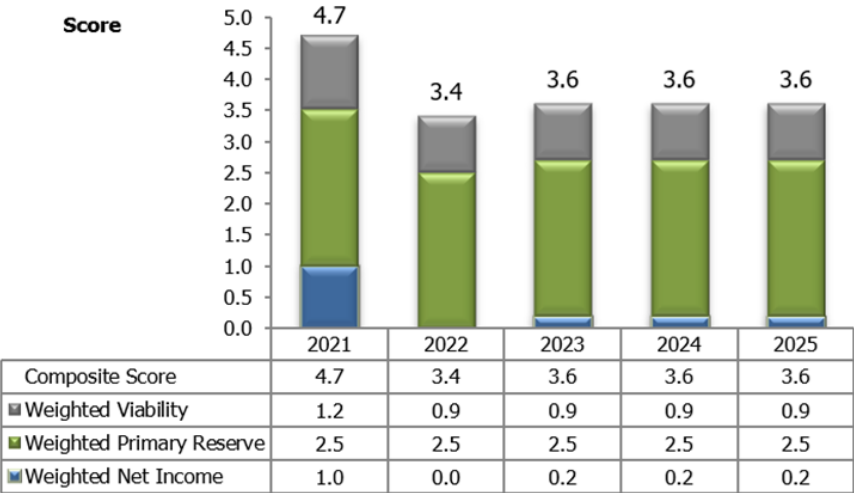
The Viability Ratio measures the availability of expendable net assets to cover debt should The University need to settle its obligations as of the balance sheet date. (30%)

Primary Reserve Ratio

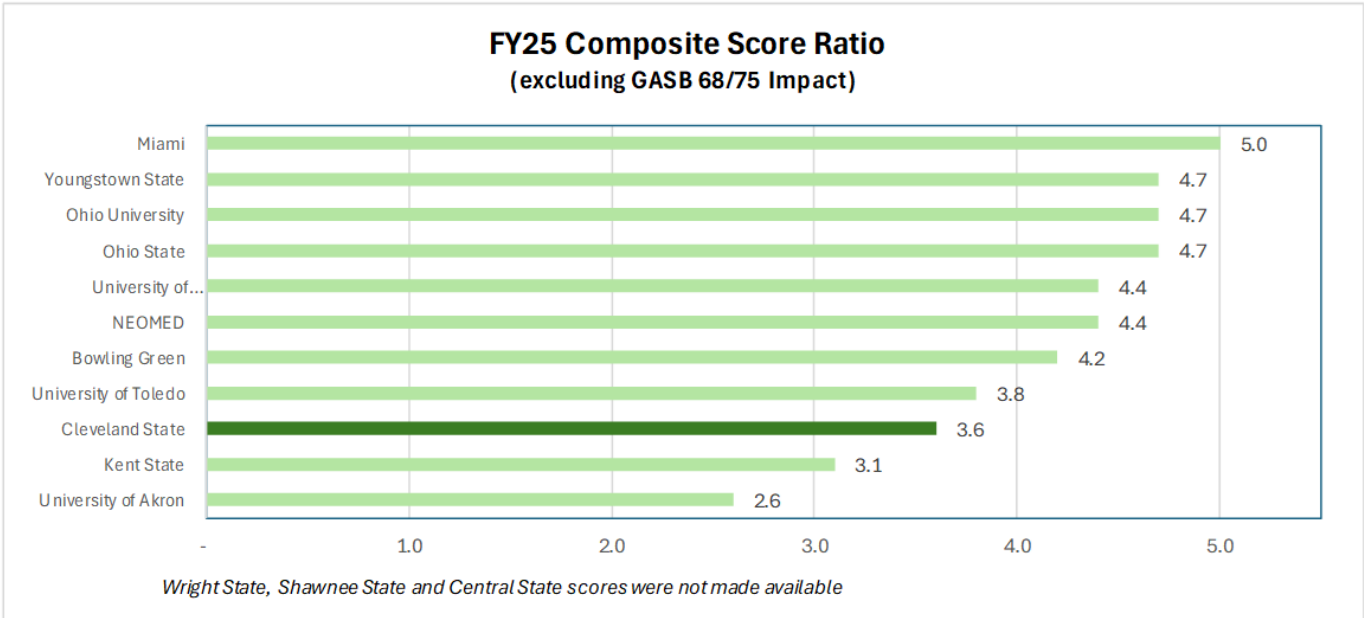
The Primary Reserve Ratio measures the financial strength of The University by indicating how long the institution could function using the expendable reserves without relying on additional net assets generated by operations. (50%)

Net Income Ratio

The Net Income Ratio measures The University's profitability or ability to operate within its means. Continued gains or losses measured by the ratio will impact all the other fundamental elements of financial health over time. (20%)



The composite score of all Ohio's state institution financial ratios based on audited financial data excluding associated impacts of GASB 68/75.



Tuition Fee Schedule – Fiscal Year 2027

CLEVELAND STATE UNIVERSITY TUITION SCHEDULE

Effective Fall 2026

UNDERGRADUATE	CREDIT HOURS (RANGE) (6)	INSTRUCTIONAL FEE	Student Activities & Athletics	Rec and Student Centers	GENERAL FEE (7)	TECH FEE	TUITION	INTER COLLEGIATE ATHL FEE	CAREER SERVICES FEE	OUT-OF-STATE SURCHARGE- Domestic (2)	OUT-OF-STATE SURCHARGE- International (2)	Tuition Increase from Prior
Undergraduate Guarantee (1)												
2023 Cohort	12-18	\$ 5,360.40	\$ 433.44	\$283.56	\$717.00	\$ 90.00	\$ 6,167.40	\$ 36.00	\$ 48.00	\$ 2,680.20	\$ 3,216.00	0.0%
2024 Cohort	12-18	\$ 5,521.20	\$ 446.40	\$292.20	\$738.60	\$ 92.40	\$ 6,352.20	\$ 36.00	\$ 48.00	\$ 2,760.60	\$ 3,312.60	0.0%
2025 Cohort	12-18	\$ 5,714.40	\$ 446.40	\$292.20	\$738.60	\$ 92.40	\$ 6,545.40	\$ 36.00	\$ 48.00	\$ 2,857.20	\$ 3,428.40	0.0%
2026 Cohort	12-18	\$ 5,913.00	\$ 446.40	\$292.20	\$738.60	\$ 92.40	\$ 6,744.00	\$ 36.00	\$ 48.00	\$ 2,956.50	\$ 3,547.80	3.0%
	1-11	\$ 492.75	\$ 37.20	\$ 24.35	\$ 61.55	\$ 7.70	\$ 562.00	\$ 3.00	\$ 4.00	\$ 246.38	\$ 295.65	
Standard Tuition Plan	12-18	\$ 4,601.40	\$ 412.80	\$270.00	\$682.80	\$ 90.00	\$ 5,374.20	\$ 36.00	\$ 48.00	\$ 2,300.70	\$ 2,760.60	3.0%
	1-11	\$ 383.45	\$ 34.40	\$ 22.50	\$ 56.90	\$ 7.50	\$ 447.85	\$ 3.00	\$ 4.00	\$ 191.73	\$ 230.05	
RN to BSN	12-18	\$ 2,219.40	\$ 433.44	\$283.56	\$717.00	\$ 90.00	\$ 3,026.40	\$ 36.00	\$ 48.00	\$ 36.00	\$ 36.00	3.0%
	1-11	\$ 184.95	\$ 36.12	\$ 23.63	\$ 59.75	\$ 7.50	\$ 252.20	\$ 3.00	\$ 4.00	\$ 3.00	\$ 3.00	
ABSN	12-18	\$ 4,762.80	\$ 412.80	\$270.00	\$682.80	\$ 90.00	\$ 5,535.60	\$ -	\$ 48.00	\$ 2,381.40	\$ 2,857.80	3.0%
<i>Online</i>	1-11	\$ 396.90	\$ 34.40	\$ 22.50	\$ 56.90	\$ 7.50	\$ 461.30	\$ -	\$ 4.00	\$ 198.45	\$ 238.15	

GRADUATE	CREDIT HOURS (RANGE)	INSTRUCTIONAL FEE	Student Activities & Athletics	Rec and Student Centers	GENERAL FEE	TECH FEE	TUITION	INTER COLLEGIATE ATHL FEE	CAREER SERVICES FEE	OUT-OF-STATE SURCHARGE- Domestic (2)	OUT-OF-STATE SURCHARGE- International (2)	Tuition Increase from Prior
Masters Level	13-18	\$ 7,574.45	\$ 483.60	\$316.55	\$800.15	\$100.10	\$ 8,474.70	\$ 39.00	\$ 52.00	\$ 13.00	\$ 7,574.45	3.0%
	1-12	\$ 582.65	\$ 37.20	\$ 24.35	\$ 61.55	\$ 7.70	\$ 651.90	\$ 3.00	\$ 4.00	\$ 1.00	\$ 582.65	
Masters Level <i>College of Business (includes online), Masters of Communication Science & Disorders</i>	13-18	\$ 8,176.35	\$ 483.60	\$316.55	\$800.15	\$100.10	\$ 9,076.60	\$ 39.00	\$ 52.00	\$ 13.00	\$ 8,176.35	3.0%
	1-12	\$ 628.95	\$ 37.20	\$ 24.35	\$ 61.55	\$ 7.70	\$ 698.20	\$ 3.00	\$ 4.00	\$ 1.00	\$ 628.95	
Masters Level <i>Online (excludes Business)</i>	13-18	\$ 7,574.45	\$ 483.60	\$316.55	\$800.15	\$100.10	\$ 8,474.70	\$ 39.00	\$ 52.00	\$ 13.00	\$ 13.00	3.0%
	1-12	\$ 582.65	\$ 37.20	\$ 24.35	\$ 61.55	\$ 7.70	\$ 651.90	\$ 3.00	\$ 4.00	\$ 1.00	\$ 1.00	
Doctoral Level	13-18	\$ 7,574.45	\$ 483.60	\$316.55	\$800.15	\$100.10	\$ 8,474.70	\$ 39.00	\$ 52.00	\$ 3,787.23	\$ 3,787.23	3.0%
	1-12	\$ 582.65	\$ 37.20	\$ 24.35	\$ 61.55	\$ 7.70	\$ 651.90	\$ 3.00	\$ 4.00	\$ 291.33	\$ 291.33	
Doctoral Level <i>Business, DPT Physical Therapy</i>	13-18	\$ 8,176.35	\$ 483.60	\$316.55	\$800.15	\$100.10	\$ 9,076.60	\$ 39.00	\$ 52.00	\$ 4,088.50	\$ 4,088.50	3.0%
	1-12	\$ 628.95	\$ 37.20	\$ 24.35	\$ 61.55	\$ 7.70	\$ 698.20	\$ 3.00	\$ 4.00	\$ 314.50	\$ 314.50	

LAW	CREDIT HOURS (RANGE)	INSTRUCTIONAL FEE	Student Activities & Athletics	Rec and Student Centers	GENERAL FEE	TECH FEE	TUITION	INTER COLLEGIATE ATHL FEE	CAREER SERVICES FEE	OUT-OF-STATE SURCHARGE- Domestic (2)	OUT-OF-STATE SURCHARGE- International (2)	Tuition Increase from Prior
JD & Masters of Legal Studies (MLS) <i>MLS Cyber Security/Data Privacy</i>	13-18	\$ 15,357.55	\$ 483.60	\$316.55	\$800.15	\$100.10	\$ 16,257.80	\$ 39.00	\$ -	\$ 50.05	\$ 50.05	3.0%
	1-12	\$ 1,181.35	\$ 37.20	\$ 24.35	\$ 61.55	\$ 7.70	\$ 1,250.60	\$ 3.00	\$ -	\$ 3.85	\$ 3.85	
JD <i>Online</i>	13-18	\$ 15,357.55	\$ 483.60	\$316.55	\$800.15	\$100.10	\$ 16,257.80	\$ 39.00	\$ -	\$ 13.00	\$ 13.00	3.0%
	1-12	\$ 1,181.35	\$ 37.20	\$ 24.35	\$ 61.55	\$ 7.70	\$ 1,250.60	\$ 3.00	\$ -	\$ 1.00	\$ 1.00	
Masters of Legal Studies (MLS)	13-18	\$ 7,946.90	\$ 483.60	\$316.55	\$800.15	\$100.10	\$ 8,847.15	\$ 39.00	\$ -	\$ 6,357.65	\$ 7,946.90	3.0%
	1-12	\$ 611.30	\$ 37.20	\$ 24.35	\$ 61.55	\$ 7.70	\$ 680.55	\$ 3.00	\$ -	\$ 489.05	\$ 611.30	

Graduate Special Programs	CREDIT HOURS (RANGE)	PROGRAM FEE	Student Activities & Athletics	Rec and Student Centers	GENERAL FEE	TECH FEE	TUITION	INTER COLLEGIATE ATHL FEE	CAREER SERVICES FEE	OUT-OF-STATE SURCHARGE- Domestic (2)	OUT-OF-STATE SURCHARGE- International (2)	Tuition Increase from Prior
Masters of Public Health Consortium	13-18	\$ 8,641.75	\$ 483.60	\$316.55	\$800.15	\$100.10	\$ 9,542.00	\$ -	\$ -	\$ 50.05	\$ 50.05	Rates determined by consortium
	1-12	\$ 664.75	\$ 37.20	\$ 24.35	\$ 61.55	\$ 7.70	\$ 734.00	\$ -	\$ -	\$ 3.85	\$ 3.85	
Masters of Fine Arts <i>Creative Writing Consortium</i>	13-18	\$ 7,679.75	\$ 483.60	\$316.55	\$800.15	\$100.10	\$ 8,580.00	\$ -	\$ -	\$ 50.05	\$ 50.05	Rates determined by consortium
	1-12	\$ 590.75	\$ 37.20	\$ 24.35	\$ 61.55	\$ 7.70	\$ 660.00	\$ -	\$ -	\$ 3.85	\$ 3.85	

