

Administrative Overhead Rate Structured

FY 2026 - Large Units	FY24 Actuals	FY26 Structured Rate	FY26
PE and Rec	\$ 4,937,508	380,394	7.70%
EMU	\$ 11,445,589	857,332	7.49%
Intercollegiate Athletics Rev/Exp	\$ 85,411,803	4,605,712	5.39%
Residence Hall Operations	\$ 56,584,491	3,274,577	5.79%
Health Services	\$ 18,694,763	1,325,848	7.09%
Total		9,206,138	

Structure Rate		Overhead total
Base Amounts - Up to	Rate	
\$ 5,000,000	7.70%	\$ 384,973
\$ 10,000,000	7.33%	\$ 751,394
\$ 20,000,000	6.61%	\$ 1,412,084
\$ 30,000,000	6.35%	\$ 2,047,007
Above \$30,000,000	4.62%	

Following is a detailed example of how the accounting would work for a unit with \$14 million of expenditures:

Expenditures	Admin Overhead Charged
First 5 million	\$ 384,973
Next 5 million	\$ 366,420
Next 4 million	\$ 264,276
Total	\$ 1,015,670
Total Effective Rate	7.25%