

Management Discussion

FY 2018-19 Operating Budget Highlights

The proposed budget for FY 2018-19 is \$1.349 billion and is divided into the four budgetary divisions as illustrated in **Figure 1**. This budget has increased by \$77 million, or 6.12%, from the approved FY 2017-18 budget.

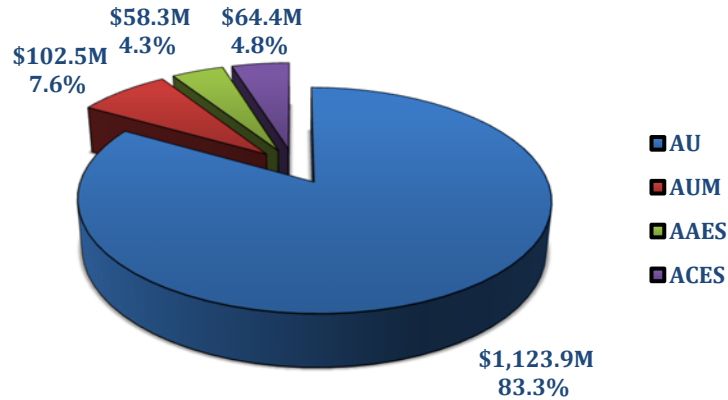


Figure 1: Auburn University Budget by Division for the Auburn University System

The budget is grouped into three fund types for revenue and expenses based on certain characteristics of the sources and uses of the funds: unrestricted, restricted, and auxiliary. As shown in **Figure 2**, the majority of the University's funding falls into the unrestricted category.

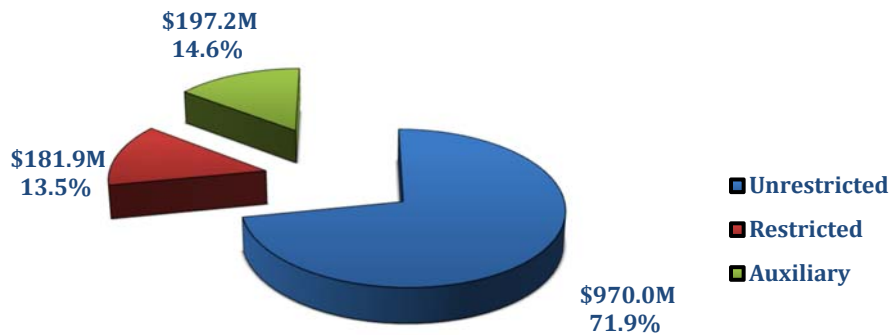


Figure 2: Auburn University Budget by Funding Category for the Auburn University System

Revenues

State appropriations revenue increased by \$8.9M for FY 2018-19. The trend for growth in state appropriations since FY 2014-15 has been positive as exhibited in **Figure 3**. Despite receiving level appropriations in FY2017-18, the increase for the proposed budget is approximately 3.5%.

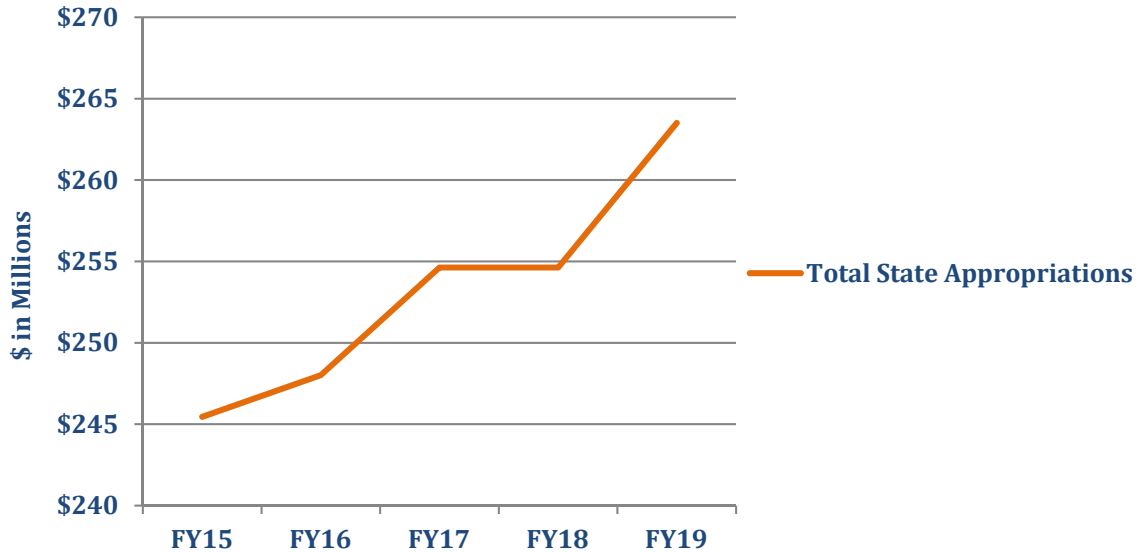


Figure 3: 5-Year Trend for State Appropriations for the Auburn University System

At the April 11, 2018 meeting of the Board of Trustees, tuition and fee increases were approved for both Auburn University (AU) and Auburn-Montgomery (AUM). In an effort to provide earlier awards of financial aid, the Board of Trustees approved a two-year tuition increase for Academic Years 2017-18 and 2018-19. The approved increase in the credit-hour tuition rates at both AU and AUM for both years was 3%.

The largest change in revenue from the prior year is in the tuition and fees category, which increased by \$48.9 million (8.8%) due to recent positive enrollment trends. There were also increases in restricted revenues of \$9.9 million (5.7%) and in auxiliary revenues of \$5.7 million (3%).

The University has numerous revenue sources as seen in **Figure 4**. State appropriations and tuition & fees make up almost 65% of the total proposed budget for FY 2018-19, which is slightly higher than the 64% they represented in FY 2017-18.

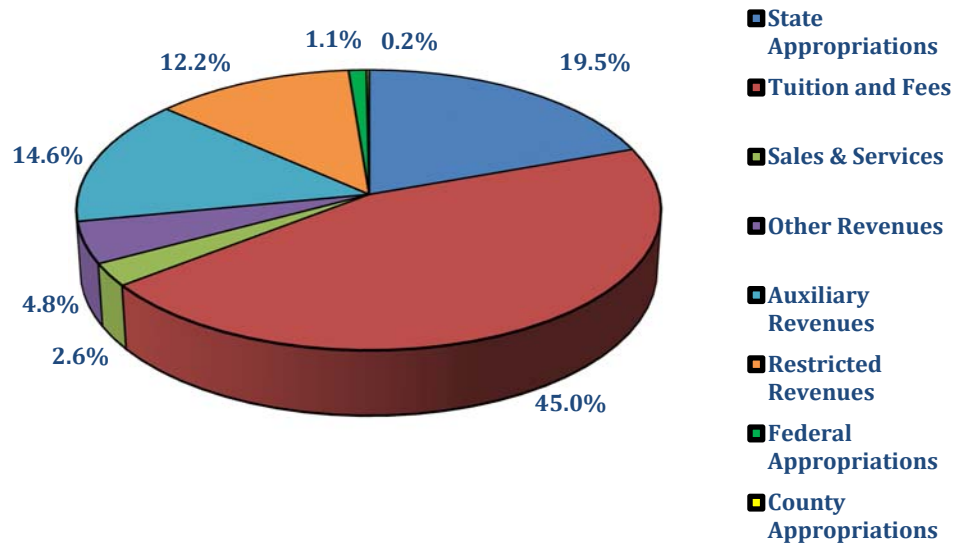


Figure 4: Total Revenue for the Auburn University System

Expenses

The major increases in expenses for the FY 2018-19 budget are related to compensation, an increase of \$34 million across all divisions. Like the prior year's budget, a merit cap was calculated for each of the units based on certain criteria, which results in an average merit-based permanent salary increase of 3.0% for all divisions of Auburn University. With the exception of AUM, the proposed budget also includes provisions for a one-time salary supplement, which is consistent with recent years. As in the prior year, the pool for the one-time supplement was capped at 3.0%. In addition to the permanent merit adjustments, each division funded promotions for its faculty and staff, accounting for growth in the budget from the prior year. Other growth is due to the shifting of operating budgets to personnel costs to better align with prior actual expenses.

Other planned increases are for student aid and waivers, mandatory cost increases under University contracts, or operational needs for new buildings. Student aid and waivers increased by \$7.2 million from the prior year. The mandatory cost increases are for the contract with the City of Auburn for police and fire services, inflationary cost increases on computer software, and library periodical contract increases. Those cost increases total approximately \$3.3 million. Some new buildings will be coming online during FY 2018-19. The impact of these new buildings results in an increase of \$1.3 million in the budget for utilities and maintenance. The budget includes an additional contingency of \$7.5 million (for a total of \$13.5 million) that will be used to fund debt service on the bonds that were borrowed in FY2017-18. Additional resources of \$3.9 million have also been set aside to fund initiatives related to research.

The University presents its expense budget in two major ways: by object and by function. There are four major categories used to identify expenses by object: Salaries and Wages, Employee Benefits, Operations and Maintenance, and Student Aid. The Operations and Maintenance category can also be broken into additional categories for: Debt Service, Repairs and Renovation, and Net Mission Enhancement Funding. The breakdown of expenses by object is illustrated with **Figure 5** on the following page.

The University also budgets and records its expenses by function. The functional categories are meant to identify the purpose for the expense. **Figure 6**, on the following page, gives the breakdown by function for the University. The functional expense breakdown only includes unrestricted funds as restricted and auxiliary funds have multiple functional classifications that are not readily assignable to one of the categories. In FY18, Auburn University began an examination of program codes used to report functions. The examination focused heavily on job function, specifically related to job assignments for faculty. In an effort to streamline the assignment of program codes, the University utilized the NACUBO Financial Accounting & Reporting Manual (FARM): Functional Category Definitions. The adjustments adhering to the guidelines set forth in the FARM created variances between current and prior year functional presentation. The large variances are only expected for one year.

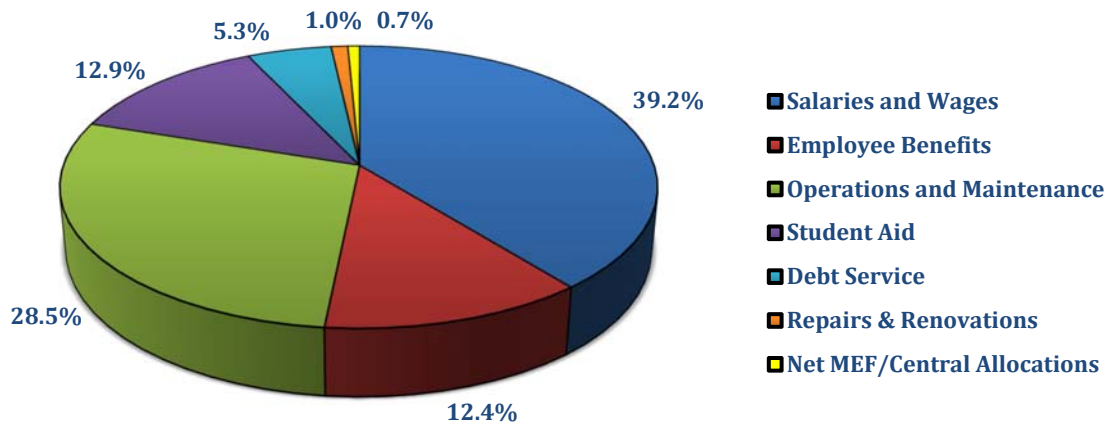


Figure 5: Expenses by Object for the Auburn University System

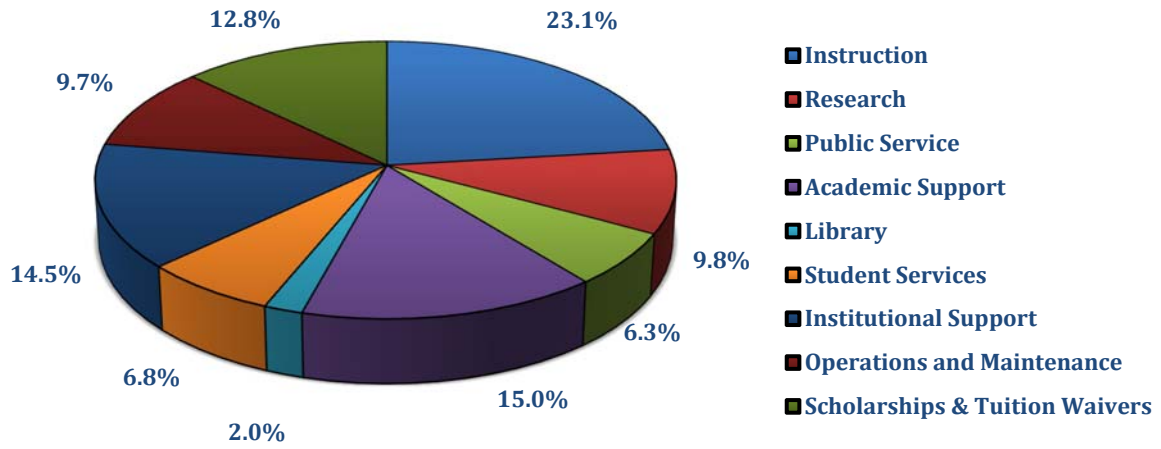


Figure 6: Expenses by Function for the Auburn University System

Strategic Budgeting Initiative (SBI)

This proposed budget marks the third year of budget development under the SBI. The same principles for revenue and indirect expense allocation apply, although the variable percentages changed to be reflective of the most recent full year of data (for academic and fiscal year 2016-17). The specific data points and percentages are on the tables in the Allocation Metrics section.

During the budget development cycle for FY 2018-19, the governance committees again participated in building the proposed budget. The University Budget Advisory Committee continues to provide oversight for the budgeting process. Additionally, the committee serves in an advisory role to senior administration on high-level budgetary matters. Its full charge and membership can be found at <http://www.auburn.edu/administration/president/univcomm/universitybudgetadvisory-restaurant-O.html>.

Information about the other committees, charges, and composition can be found at the following:

Central Unit Allocation Committee -

<http://www.auburn.edu/administration/president/univcomm/centralunitallocations.html>

Repair & Renovation/Space Management Committee –

<http://www.auburn.edu/administration/president/univcomm/spacemanagement-repair-renovation.html>

Mission Enhancement Fund (MEF)

The MEF participation rate continues to be 17.5% assessed on all allocated revenues and certain direct revenues. The funds generated are used for both subvention and strategic investment. For FY 2018-19, the amount generated in the MEF before reallocation is \$105.5 million. Subvention needs are approximately \$95.6 million, which yields a strategic investment portion of \$9.9 million.

Other Information

Salary & Wage Guidelines for FY 2018-19 budget development can be found at

<http://www.auburnuniversity.net/budget/includes/forms/1371837383007086.pdf>

For more information on the strategic budget model initiative, please see

<http://www.auburn.edu/academic/provost/Strategic%20Budget%20Initiative/index.html>.

AUBURN UNIVERSITY - ALL DIVISIONS

BUDGETED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	2018-2019 BUDGET COMBINED TOTAL	2017-2018 BUDGET COMBINED TOTAL
OPERATING REVENUES		
Tuition & Fees, net of scholarships and waivers of \$173,650,455 and \$160,318,178 respectively.	433,892,994	398,248,924
Federal Appropriations	14,693,789	14,659,207
Contracts and Grants	124,031,358	106,145,689
Sales & Service - of Educational Depts.	35,603,107	34,937,559
Auxiliary Revenue	197,221,700	191,422,516
Other Operating Revenues	55,102,449	52,468,791
Total Operating Revenues	860,545,397	797,882,686
OPERATING EXPENSES		
Compensation & Benefits	696,148,872	646,497,868
Utilities	23,304,268	24,437,956
Other Supplies & Services	360,730,606	360,761,267
Repair and Renovation	14,086,830	12,765,600
Total Operating Expenses	1,094,270,576	1,044,462,691
Operating Loss	(233,725,179)	(246,580,005)
NON-OPERATING REVENUES (EXPENSES)		
State Appropriations	263,507,500	254,628,746
Gifts	24,576,409	33,971,524
Investment Income	26,793,844	24,476,595
Capital Debt (includes interest and principal)	(71,233,169)	(57,203,823)
Non-Operating Revenues, net	243,644,584	255,873,042
OTHER CHANGES IN NET POSITION		
MEF Participation	105,558,208	96,921,569
MEF Adjustment	(95,638,803)	(87,628,532)
Net Increase in Net Position	9,919,405	9,293,037
CHANGE IN POSITION	-	-

AUBURN UNIVERSITY - ALL DIVISIONS
COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES

BY FUNCTION & OBJECT

	2018-2019 BUDGET COMBINED TOTAL	2017-2018 BUDGET COMBINED TOTAL	% CHANGE
REVENUES BY SOURCE			
State Appropriations	\$ 263,507,500	254,628,746	3.49%
Tuition & Fees	607,543,449	558,567,102	8.77%
Other Income	98,935,106	94,671,351	4.50%
Auxiliary Funds	197,221,700	191,422,516	3.03%
Restricted Funds	181,865,849	171,988,015	5.74%
TOTAL REVENUES BY SOURCE	\$ 1,349,073,604	1,271,277,729	6.12%
EXPENSES BY FUNCTION*			
Instruction	\$ 224,352,020	318,959,301	-29.66%
Research	94,759,759	42,938,765	120.69%
Public Service	61,089,866	67,245,740	-9.15%
Academic Support	145,861,777	83,312,082	75.08%
Library	18,970,392	18,128,351	4.64%
Student Services	65,814,891	58,211,411	13.06%
Institutional Support	140,894,309	111,525,207	26.33%
Operations & Maintenance	94,152,581	90,030,640	4.58%
Scholarships & Tuition Waivers	124,090,460	117,515,701	5.59%
	969,986,055	907,867,198	6.84%
Auxiliary Funds	197,221,700	191,422,516	3.03%
Restricted Funds	181,865,849	171,988,015	5.74%
TOTAL EXPENSES BY FUNCTION	\$ 1,349,073,604	1,271,277,729	6.12%
EXPENSES BY OBJECT			
Salaries & Wages	\$ 528,935,643	494,105,295	7.05%
Employee Benefits	167,213,229	152,392,573	9.73%
TOTAL PERSONNEL COSTS	\$ 696,148,872	646,497,868	7.68%
Student Aid	\$ 173,650,455	160,318,178	8.32%
Operations & Maintenance	384,034,873	385,199,223	-0.30%
Debt Service	71,233,169	57,203,823	24.53%
Repairs & Renovations	14,086,830	12,765,600	10.35%
Net MEF/Central Unit Allocations	9,919,405	9,293,037	6.74%
TOTAL NON-PERSONNEL COSTS	\$ 652,924,732	624,779,861	4.50%
	\$ 1,349,073,604	1,271,277,729	6.12%

*In FY18, Auburn University began an examination of program codes used to report functions. The examination focused heavily on job function, specifically related to job assignments for faculty. In an effort to streamline the assignment of program codes, the University utilized the NACUBO Financial Accounting & Reporting Manual (FARM): Functional Category Definitions. The adjustments adhering to the guidelines set forth in the FARM created variances between current and prior year functional presentation.

AUBURN UNIVERSITY - ALL DIVISIONS
SUMMARY OF BUDGETED REVENUES & EXPENSES
 BY FUNCTION & OBJECT

	AU-MAIN DIV 1	AUM DIV 2	AAES DIV 3	ACES DIV 4	2018-2019 BUDGET COMBINED TOTAL
REVENUES BY SOURCE					
State Appropriations	\$ 167,839,247	24,036,166	32,037,578	39,594,509	263,507,500
Tuition & Fees	560,938,449	46,605,000			607,543,449
Other Income	89,198,469	2,864,930	5,325,057	1,546,650	98,935,106
Auxiliary Funds	184,363,459	12,858,241			197,221,700
Restricted Funds	121,532,789	16,092,977	20,936,182	23,303,901	181,865,849
TOTAL REVENUES BY SOURCE	\$ 1,123,872,413	102,457,314	58,298,817	64,445,060	1,349,073,604
EXPENSES BY FUNCTION					
Instruction	\$ 197,874,449	26,477,571			224,352,020
Research	67,850,475	282,147	26,627,137		94,759,759
Public Service	25,661,694	758,552	98,959	34,570,661	61,089,866
Academic Support	141,862,735	3,530,895	468,147		145,861,777
Library	17,041,258	1,929,134			18,970,392
Student Services	58,908,563	6,906,328			65,814,891
Institutional Support	107,568,242	19,665,798	7,089,771	6,570,498	140,894,309
Operations & Maintenance	82,812,289	8,261,671	3,078,621		94,152,581
Scholarships & Tuition Waivers	118,396,460	5,694,000			124,090,460
	817,976,165	73,506,096	37,362,635	41,141,159	969,986,055
Auxiliary Funds	184,363,459	12,858,241			197,221,700
Restricted Funds	121,532,789	16,092,977	20,936,182	23,303,901	181,865,849
TOTAL EXPENSES BY FUNCTION	\$ 1,123,872,413	102,457,314	58,298,817	64,445,060	1,349,073,604
EXPENSES BY OBJECT					
Salaries & Wages	\$ 432,386,325	40,668,818	25,114,374	30,766,126	528,935,643
Employee Benefits	129,982,328	12,441,113	7,586,344	17,203,444	167,213,229
TOTAL PERSONNEL COSTS	\$ 562,368,653	53,109,931	32,700,718	47,969,570	696,148,872
Student Aid	\$ 167,875,519	5,756,400	18,536		173,650,455
Operations & Maintenance	327,151,836	28,488,254	18,489,791	9,904,992	384,034,873
Debt Service	63,813,977	7,419,192			71,233,169
Repairs & Renovations	11,807,000	2,279,830			14,086,830
Net MEF/Central Unit Allocation	(9,144,572)	5,403,707	7,089,772	6,570,498	9,919,405
TOTAL NON-PERSONNEL COSTS	\$ 561,503,760	49,347,383	25,598,099	16,475,490	652,924,732
TOTAL BUDGET BY OBJECT	\$ 1,123,872,413	102,457,314	58,298,817	64,445,060	1,349,073,604

COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION

ALABAMA AGRICULTURAL EXPERIMENT STATION

	FY2019	FY2018	% CHANGE
ALABAMA AGRICULTURAL EXPERIMENT STATION			
REVENUES BY SOURCE			
State Appropriations	\$ 32,037,578	\$ 31,524,293	1.63%
Other Income	5,325,057	7,123,280	-25.24%
Restricted Funds	20,936,182	25,060,686	-16.46%
TOTAL ALABAMA AGRICULTURAL EXP STATION	\$ 58,298,817	\$ 63,708,259	-8.49%
EXPENSES BY FUNCTION			
Research	\$ 26,627,137	\$ 24,612,531	8.19%
Public Service	98,959		
Academic Support	468,147	2,972,383	-84.25%
Institutional Support	7,089,771	7,801,270	-9.12%
Operations & Maintenance	3,078,621	3,261,389	-5.60%
	<u>37,362,635</u>	<u>38,647,573</u>	<u>-3.32%</u>
Restricted Funds	20,936,182	25,060,686	-16.46%
TOTAL ALABAMA AGRICULTURAL EXP STATION	\$ 58,298,817	\$ 63,708,259	-8.49%

ALABAMA COOPERATIVE EXTENSION SYSTEM

	FY2019	FY2018	% CHANGE
COOPERATIVE EXTENSION SYSTEM			
REVENUES BY SOURCE			
State Appropriations	\$ 39,594,509	\$ 37,439,303	5.76%
Other Income	1,546,650	1,546,650	0.00%
Restricted Funds	23,303,901	25,210,055	-7.56%
TOTAL ALABAMA COOPERATIVE EXT SYSTEM	\$ 64,445,060	\$ 64,196,008	0.39%
EXPENSES BY FUNCTION			
Public Service	\$ 34,570,661	\$ 32,834,720	5.29%
Institutional Support	6,570,498	6,151,233	6.82%
	<u>41,141,159</u>	<u>38,985,953</u>	<u>5.53%</u>
Restricted Funds	23,303,901	25,210,055	-7.56%
TOTAL ALABAMA COOPERATIVE EXT SYSTEM	\$ 64,445,060	\$ 64,196,008	0.39%

COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION

AUBURN UNIVERSITY

	FY2019	FY2018	% CHANGE
AUBURN UNIVERSITY MAIN CAMPUS			
REVENUES BY SOURCE			
State Appropriations	\$ 167,839,247	\$ 162,670,231	3.18%
Tuition & Fees	560,938,449	516,068,424	8.69%
Other Income	89,198,469	81,822,273	9.01%
Auxiliary Funds	184,363,459	178,660,251	3.19%
Restricted Funds	121,532,789	105,220,826	15.50%
TOTAL AUBURN UNIVERSITY MAIN CAMPUS	\$ 1,123,872,413	\$ 1,044,442,004	7.61%
EXPENSES BY FUNCTION*			
Instruction	\$ 197,874,449	\$ 293,055,298	-32.48%
Research	67,850,475	17,708,801	283.15%
Public Service	25,661,694	32,316,198	-20.59%
Academic Support	141,862,735	75,941,186	86.81%
Library	17,041,258	16,432,006	3.71%
Student Services	58,908,563	52,476,442	12.26%
Institutional Support	107,568,242	81,294,514	32.32%
Operations and Maintenance	82,812,289	79,449,781	4.23%
Scholarships and Tuition Waivers	118,396,460	111,886,701	5.82%
	817,976,165	760,560,927	7.55%
 Auxiliary Funds	 184,363,459	 178,660,251	 3.19%
Restricted Funds	121,532,789	105,220,826	15.50%
TOTAL AUBURN UNIVERSITY MAIN CAMPUS	\$ 1,123,872,413	\$ 1,044,442,004	7.61%

*See note regarding functional variance in Executive Summary: Expenses section.

AUBURN UNIVERSITY AT MONTGOMERY

	FY2019	FY2018	% CHANGE
AUBURN UNIVERSITY AT MONTGOMERY			
REVENUES BY SOURCE			
State Appropriations	\$ 24,036,166	\$ 22,994,919	4.53%
Tuition & Fees	46,605,000	42,498,678	9.66%
Other Income	2,864,930	3,829,148	-25.18%
Auxiliary Funds	12,858,241	12,762,265	0.75%
Restricted Funds	16,092,977	16,846,448	-4.47%
TOTAL AUBURN UNIVERSITY AT MONTGOMERY	\$ 102,457,314	\$ 98,931,458	3.56%
EXPENSES BY FUNCTION			
Instruction	\$ 26,477,571	\$ 25,904,003	2.21%
Research	282,147	267,433	5.50%
Public Service	758,552	2,094,822	-63.79%
Academic Support	3,530,895	4,398,513	-19.73%
Library	1,929,134	1,696,345	13.72%
Student Services	6,906,328	5,734,969	20.42%
Institutional Support	19,665,798	16,278,190	20.81%
Operations and Maintenance	8,261,671	7,319,470	12.87%
Scholarships and Tuition Waivers	5,694,000	5,629,000	1.15%
	73,506,096	69,322,745	6.03%
 Auxiliary Funds	 12,858,241	 12,762,265	 0.75%
Restricted Funds	16,092,977	16,846,448	-4.47%
TOTAL AUBURN UNIVERSITY AT MONTGOMERY	\$ 102,457,314	\$ 98,931,458	3.56%

AUBURN UNIVERSITY
SUMMARY OF MULTI-DIVISIONAL COLLEGE BUDGETS

2018-2019

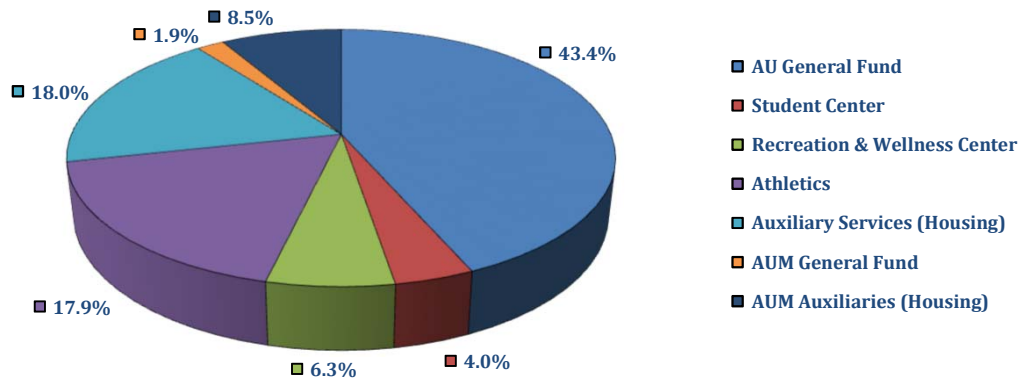
	TOTAL PERSONNEL	TOTAL OPERATIONS AND MAINTENANCE	NET MEF/ CENTRAL UNIT ALLOCATIONS	2018-2019 BUDGET
COLLEGE/SCHOOL				
College of Agriculture				
Auburn University Main	17,089,982	16,107,510	5,588,829	38,786,321
AAES	17,584,425	4,137,472	3,674,383	25,396,280
ACES	5,670,108	559,685		6,229,793
TOTAL AGRICULTURE	40,344,515	20,804,667	9,263,212	70,412,394
College of Science and Mathematics				
Auburn University Main	47,280,355	27,230,669	52,210,214	126,721,238
AAES	880,553	103,965	86,719	1,071,237
TOTAL SCIENCE AND MATH	48,160,908	27,334,634	52,296,933	127,792,475
School of Forestry				
Auburn University Main	5,480,607	3,506,086	261,833	9,248,526
AAES	3,832,219	508,259	725,487	5,065,965
ACES	598,940	25,948		624,888
TOTAL FORESTRY	9,911,766	4,040,293	987,320	14,939,379
College of Human Sciences				
Auburn University Main	16,346,918	11,795,664	10,841,260	38,983,842
AAES	1,705,674	1,424,429	568,206	3,698,309
ACES	372,448	18,908		391,356
TOTAL HUMAN SCIENCES	18,425,040	13,239,001	11,409,466	43,073,507
College of Veterinary Medicine				
Auburn University Main	46,039,596	16,276,414	(10,506,897)	51,809,113
AAES	1,581,159	791,237	548,677	2,921,073
TOTAL VET MED	47,620,755	17,067,651	(9,958,220)	54,730,186
TOTAL	164,462,984	82,486,246	63,998,711	310,947,941

AUBURN UNIVERSITY
2018-2019 DEBT SERVICE SCHEDULE
 INCLUDES PRINCIPAL & INTEREST

	2018-2019	2017-2018	% CHANGE
AU General Fund	30,972,000	16,940,000	82.83%
Student Center	2,817,108	2,816,183	0.03%
Recreation & Wellness Center	4,493,214	4,493,589	-0.01%
Athletics	12,736,160	12,730,203	0.05%
Auxiliary Services (Housing)	12,795,495	12,802,086	-0.05%
AUM General Fund	1,362,000	1,361,833	0.01%
AUM Auxiliaries (Housing)	6,057,192	6,059,929	-0.05%
	<u>71,233,169</u>	<u>57,203,823</u>	<u>0.00%</u>

*Includes bond and internal debt service.

**2018-2019
Debt Service**



AUBURN UNIVERSITY
2018-2019 STATE APPROPRIATIONS
 DIVISION SUMMARY
 Per Bill HB175 (Act 2018-481)

AUBURN UNIVERSITY

Operations and Maintenance	168,472,593 *
Auburn Aviation Center	5,000,000 *
Teacher In-Service Center	238,384 *
Poultry Science	250,000 *
Allocated from AAES under SBI Model	33,759
Allocated to ACES under SBI Model	<u>(6,155,489)</u>
Total	<u>167,839,247</u>

AUBURN UNIVERSITY AT MONTGOMERY

Operations and Maintenance	23,921,251 *
Senior Resource Center	<u>114,915 *</u>
Total	<u>24,036,166</u>

ALABAMA AGRICULTURAL EXPERIMENT STATION

Operations and Maintenance	32,071,337 *
Allocated to AU from AAES under SBI Model	<u>(33,759)</u>
Total	<u>32,037,578</u>

ALABAMA COOPERATIVE EXTENSION SYSTEM

Operations and Maintenance	33,439,020 *
Allocated from AU to ACES under SBI Model	<u>6,155,489</u>
Total	<u>39,594,509</u>

TOTAL 2018-2019 STATE APPROPRIATIONS

Operations and Maintenance	257,904,201
Earmarks	5,364,915
Teacher In-Service Center	238,384
Allocated Budget Model	-
Total	<u>263,507,500</u>

*Per Bill HB175 (Act 2018-481)

SUMMARY OF CENTRAL UNIT EXPENSES BY POOL

ACADEMIC AND STUDENT SERVICES

ALLOCATION METHOD- CREDIT HOURS INSTRUCTED

Enrollment Services	4,578,619
Graduate Studies	490,548
Jule Collins Smith Museum	1,447,815
Gouge Performing Arts Center	1,828,955
Library	17,005,782
Provost and VP for Academic Affairs	25,198,544
VP for Student Affairs	13,880,031
Total	64,430,294

ADMINISTRATION

ALLOCATION METHOD- DIRECT EXPENSES

VP for Business & Finance and CFO	23,137,048
AVP Communications & Marketing	2,354,702
Chief Operating Officer	6,730,104
Chief of Staff	4,169,112
President	7,021,080
Risk Management & Safety	5,522,006
Total	48,934,052

ALUMNI AFFAIRS & DEVELOPMENT

ALLOCATION METHOD- STUDENT HEADCOUNT

VP for Alumni Affairs	1,882,613
Endowment Investment Office	(315,088)
VP for Development	8,360,461
Total	9,927,986

FACILITIES

ALLOCATION METHOD- SQUARE FOOTAGE

Facilities	59,074,475
Repair and Renovation	11,807,000
Total	70,881,475

SPONSORED PROGRAMS

ALLOCATION METHOD- SPONSORED PROGRAM REVENUE

VP for Research	9,799,203
Contracts & Grants Accounting	1,255,933
Total	11,055,136

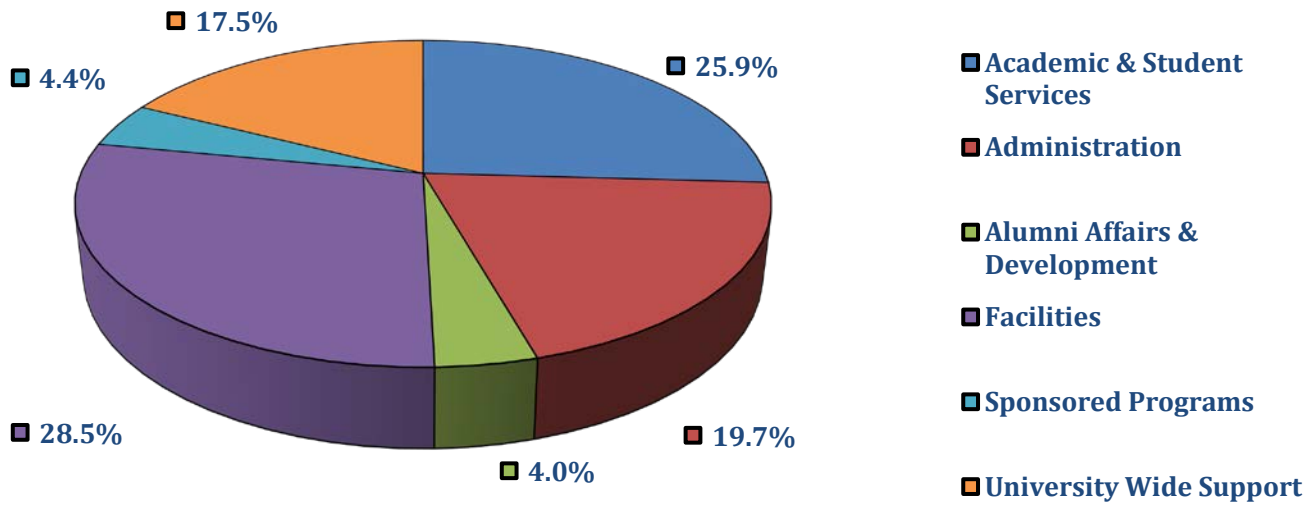
UNIVERSITY-WIDE SUPPORT

ALLOCATION METHOD- STUDENT/FACULTY/STAFF FTE

Assoc. Provost and VP for Outreach	2,882,452
Surplus Property	151,163
Office of Inclusion and Diversity	2,368,577
Human Resources	6,986,117
Office of Information Technology/CIO	22,857,211
Campus Safety and Security	8,286,360
Total	43,531,880

Total Central Unit Allocation **248,760,823**

Auburn University Central Unit Expenses by Pool



CREDIT HOURS INSTRUCTED

Fall 2016-Summer 2017, Data is frozen on the Census Day of each semester.

Undergraduate

College/School	Resident	% to Total	Non-Resident	% to Total	Total Undergraduate Credit Hours	% to Total
College of Agriculture	13,933	3.16%	4,324	1.89%	18,257	2.73%
College of Arch. Design & Construction	16,795	3.81%	10,333	4.52%	27,128	4.05%
Raymond J. Harbert College of Business	49,597	11.25%	29,718	12.98%	79,315	11.84%
College of Education	36,562	8.29%	13,412	5.86%	49,974	7.46%
Samuel Ginn Clg of Engineering	49,809	11.30%	18,460	8.07%	68,269	10.19%
Sch. of Forestry & Wildlife Sciences	4,093	0.93%	727	0.32%	4,820	0.72%
College of Human Sciences	17,493	3.97%	9,790	4.28%	27,283	4.07%
College of Liberal Arts	130,237	29.54%	77,790	34.00%	208,027	31.07%
School of Nursing	8,745	1.98%	2,358	1.03%	11,103	1.66%
Harrison School of Pharmacy	105	0.02%	24	0.01%	129	0.02%
Coll. of Sciences & Mathematics	109,767	24.90%	58,205	25.43%	167,972	25.08%
College of Veterinary Medicine	488	0.11%	127	0.06%	615	0.09%
Graduate School	29	0.01%	19	0.01%	48	0.01%
Provost and VP for Academic Affairs	3,213	0.73%	3,530	1.54%	6,743	1.01%
Total Credit Hours Taken	440,866	100.00%	228,817	100.00%	669,683	100.00%

Graduate

College/School	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Instructed	% to Total
College of Agriculture	898	1.64%	2,878	4.89%	3,776	3.32%
College of Arch. Design & Construction	890	1.63%	2,459	4.18%	3,349	2.95%
Raymond J. Harbert College of Business	3,274	5.98%	9,656	16.40%	12,930	11.38%
College of Education	10,278	18.77%	8,218	13.96%	18,496	16.28%
Samuel Ginn Clg of Engineering	1,850	3.38%	9,914	16.84%	11,764	10.35%
Sch. of Forestry & Wildlife Sciences	222	0.41%	623	1.06%	845	0.74%
College of Human Sciences	460	0.84%	1,322	2.25%	1,782	1.57%
College of Liberal Arts	2,939	5.37%	5,229	8.88%	8,168	7.19%
School of Nursing	1,793	3.27%	667	1.13%	2,460	2.16%
Harrison School of Pharmacy	15,756	28.77%	5,508	9.36%	21,264	18.71%
Coll. of Sciences & Mathematics	1,477	2.70%	4,877	8.28%	6,354	5.59%
College of Veterinary Medicine	14,899	27.21%	7,174	12.19%	22,073	19.43%
Graduate School	2	0.00%	78	0.13%	80	0.07%
Provost and VP for Academic Affairs	18	0.03%	267	0.45%	285	0.25%
Total Credit Hours Taken	54,756	100.00%	58,870	100.00%	113,626	100.00%

Total Credit Hours Instructed

College/School	Total Credit Hours Instructed	% to Total
College of Agriculture	22,033	2.84%
College of Arch. Design & Construction	30,477	3.93%
Raymond J. Harbert College of Business	92,245	11.88%
College of Education	68,470	8.82%
Samuel Ginn Clg of Engineering	80,033	10.31%
Sch. of Forestry & Wildlife Sciences	5,665	0.73%
College of Human Sciences	29,065	3.74%
College of Liberal Arts	216,195	27.86%
School of Nursing	13,563	1.75%
Harrison School of Pharmacy	21,393	2.76%
Coll. of Sciences & Mathematics	174,327	22.46%
College of Veterinary Medicine	22,688	2.92%
	776,154	100.00%
Graduate School	128	
Provost and VP for Academic Affairs	7,027	
Total Credit Hours Taken	783,309	

Total Credit Hours Instructed are used to allocate the Central Unit-Academic and Student Services Pool; therefore Graduate School and the Provost are not included in the percentage calculation

CREDIT HOURS TAKEN

Fall 2016-Summer 2017, Data is frozen on the Census Day of each semester.

Undergraduate

College/School	Resident	% to Total	Non-Resident	% to Total	Total Undergraduate Credit Hours	% to Total
College of Agriculture	23,397	5.31%	8,395	3.67%	31,792	4.75%
College of Arch. Design & Construction	25,809	5.85%	15,565	6.80%	41,374	6.18%
Raymond J. Harbert College of Business	75,548	17.14%	55,810	24.39%	131,358	19.61%
College of Education	42,789	9.71%	14,598	6.38%	57,387	8.57%
Samuel Ginn Clg of Engineering	99,659	22.60%	39,838	17.41%	139,497	20.82%
Sch. of Forestry & Wildlife Sciences	7,832	1.78%	1,784	0.78%	9,616	1.44%
College of Human Sciences	21,594	4.90%	13,697	5.99%	35,291	5.27%
College of Liberal Arts	62,209	14.11%	33,088	14.46%	95,297	14.23%
School of Nursing	21,268	4.82%	7,966	3.48%	29,234	4.37%
Harrison School of Pharmacy						
Coll. of Sciences & Mathematics	56,787	12.88%	20,632	9.02%	77,419	11.56%
College of Veterinary Medicine						
Graduate School						
Provost and VP for Academic Affairs	3,974	0.90%	17,444	7.62%	21,418	3.20%
Total Credit Hours Taken	440,866	100.00%	228,817	100.00%	669,683	100.00%

Graduate

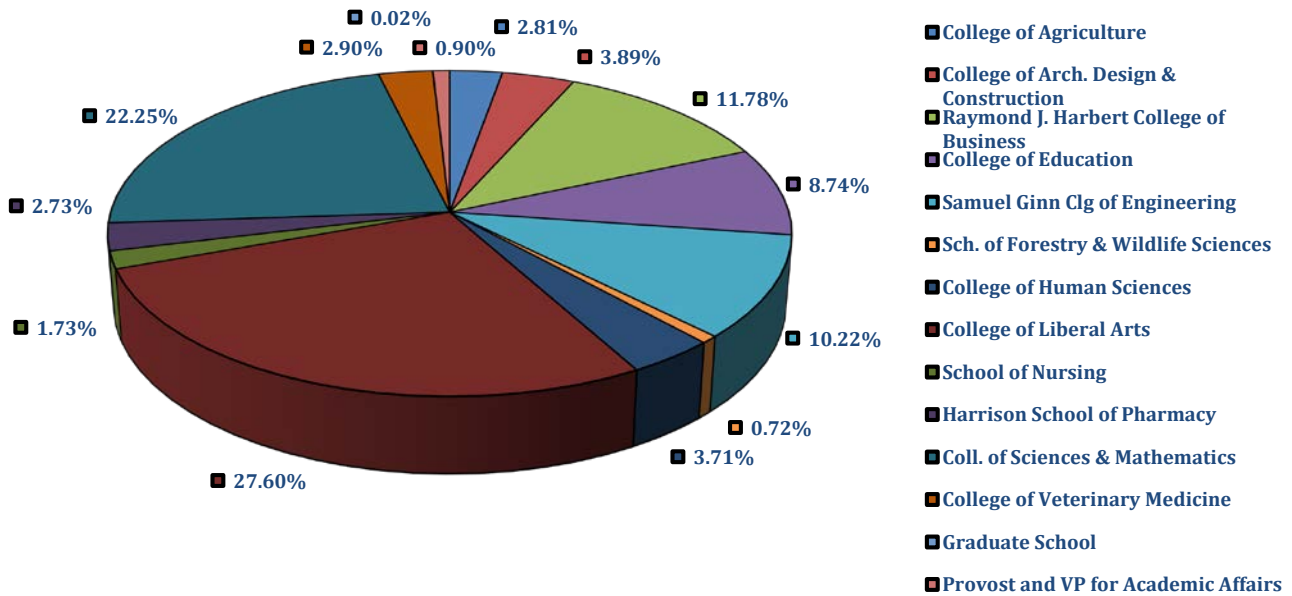
College/School	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Taken	% to Total
College of Agriculture	796	1.46%	2,954	5.02%	3,750	3.30%
College of Arch. Design & Construction	944	1.72%	2,162	3.67%	3,106	2.73%
Raymond J. Harbert College of Business	3,281	5.99%	9,662	16.41%	12,943	11.39%
College of Education	10,446	19.08%	7,891	13.40%	18,337	16.14%
Samuel Ginn Clg of Engineering	1,992	3.65%	10,571	17.96%	12,563	11.06%
Sch. of Forestry & Wildlife Sciences	204	0.37%	699	1.19%	903	0.79%
College of Human Sciences	492	0.90%	1,689	2.87%	2,181	1.92%
College of Liberal Arts	2,532	4.62%	4,439	7.54%	6,971	6.14%
School of Nursing	1,853	3.38%	670	1.14%	2,523	2.22%
Harrison School of Pharmacy	15,826	28.90%	5,641	9.58%	21,467	18.89%
Coll. of Sciences & Mathematics	1,228	2.24%	3,540	6.01%	4,768	4.20%
College of Veterinary Medicine	14,840	27.10%	7,160	12.16%	22,000	19.36%
Graduate School	60	0.11%	1,034	1.76%	1,094	0.96%
Provost and VP for Academic Affairs	262	0.48%	758	1.29%	1,020	0.90%
Total Credit Hours Taken	54,756	100.00%	58,870	100.00%	113,626	100.00%

Total Credit Hours Taken

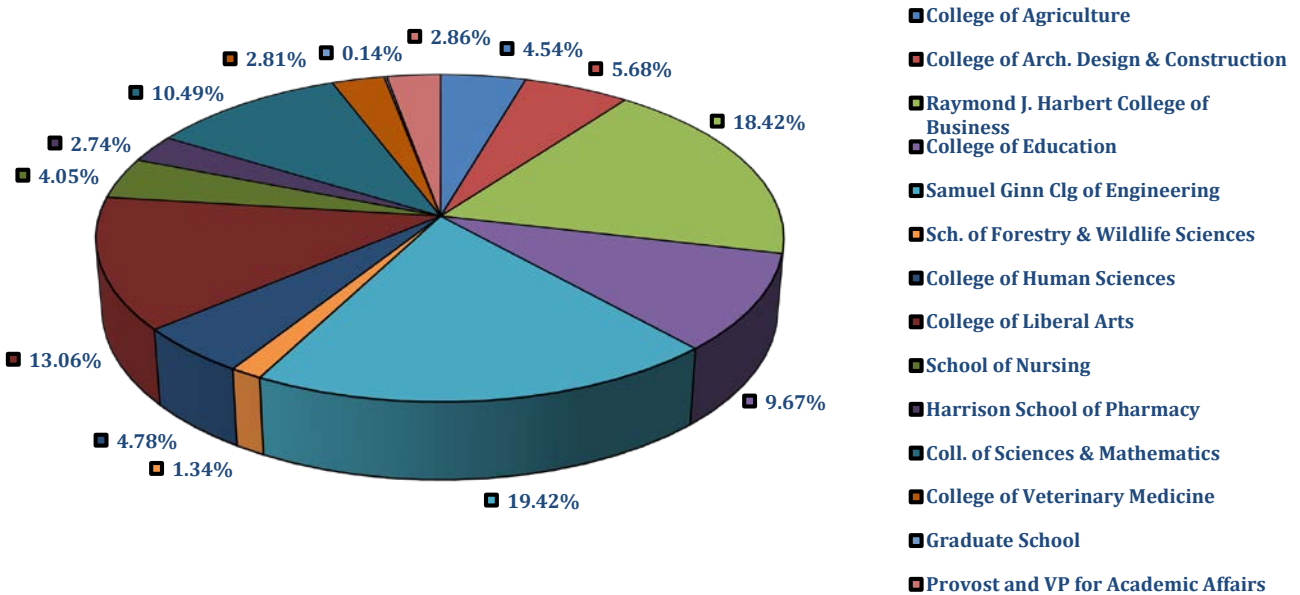
College/School	Total Credit Hours Taken	% to Total
College of Agriculture	35,542	4.54%
College of Arch. Design & Construction	44,480	5.68%
Raymond J. Harbert College of Business	144,301	18.42%
College of Education	75,724	9.67%
Samuel Ginn Clg of Engineering	152,060	19.42%
Sch. of Forestry & Wildlife Sciences	10,519	1.34%
College of Human Sciences	37,472	4.78%
College of Liberal Arts	102,268	13.06%
School of Nursing	31,757	4.05%
Harrison School of Pharmacy	21,467	2.74%
Coll. of Sciences & Mathematics	82,187	10.49%
College of Veterinary Medicine	22,000	2.81%
Graduate School	1,094	0.14%
Provost and VP for Academic Affairs	22,438	2.86%
Total Credit Hours Taken	783,309	100.00%

Auburn University Central Allocation Metrics

Total Credit Hours Instructed



Total Credit Hours Taken



DIRECT EXPENSES

October 1, 2016-September 30, 2017

College/School/Unit	Total Expenses	% to Total
College of Agriculture (Div 1)	16,155,369	2.17%
College of Architecture Design & Construction	20,454,910	2.75%
Raymond J. Harbert College of Business	41,939,583	5.63%
College of Education (Div 1)	28,108,544	3.78%
Samuel Ginn College of Engineering (Div 1)	80,178,038	10.77%
School of Forestry and Wildlife Sciences (Div 1)	6,385,727	0.86%
College of Human Sciences (Div 1)	20,848,592	2.80%
College of Liberal Arts	56,223,874	7.55%
School of Nursing	5,892,306	0.79%
Harrison School of Pharmacy (Div 1)	29,392,811	3.95%
College of Sciences & Mathematics (Div 1)	50,308,421	6.76%
College of Veterinary Medicine (Div 1)	53,668,089	7.21%
College of Agriculture (Div 3)	31,716,503	4.26%
School of Forestry and Wildlife Sciences (Div 3)	5,242,533	0.70%
College of Human Sciences (Div 3)	3,192,001	0.43%
College of Sciences & Mathematics (Div 3)	1,081,006	0.15%
College of Veterinary Medicine (Div 3)	3,410,639	0.46%
College of Agriculture (Div 4)	5,315,307	0.71%
School of Forestry and Wildlife Sciences (Div 4)	617,546	0.08%
College of Human Sciences (Div 4)	911,327	0.12%
Air Transportation	(2,888)	0.00%
Asst VP for Auxiliary Services	317,256	0.04%
Auburn University Aviation	1,579,415	0.21%
Auxiliary Enterprises	(3,263,906)	-0.44%
Bookstore	14,515,421	1.95%
Business Development Auxiliaries	296,389	0.04%
Housing and Residence Life	27,886,028	3.75%
Intercollegiate Athletics	89,937,219	12.08%
Office of Information Technology/CIO (Auxiliary Orgs Only)	1,325,673	0.18%
Parking & Transit Services	10,226,394	1.38%
Auburn University-Montgomery	79,177,863	10.64%
Alabama Agricultural Experiment Station (AAES)	11,712,746	1.58%
Alabama Cooperative Extension System (ACES)	49,548,789	6.66%
Total Pool for Allocation	744,307,493	100.00%
Other Central Units	247,761,058	
Total Direct Expenses	992,068,551	

Direct Expenses are used to allocate the Central Unit-Administration pool which is made up of VP for Business and Finance/CFO, AVP Communications and Marketing, Chief Operating Officer, President, Chief of Staff and Risk Management & Safety.

STUDENT HEADCOUNT

Student Headcount is as of the 15th day of the Fall 2016 Semester.

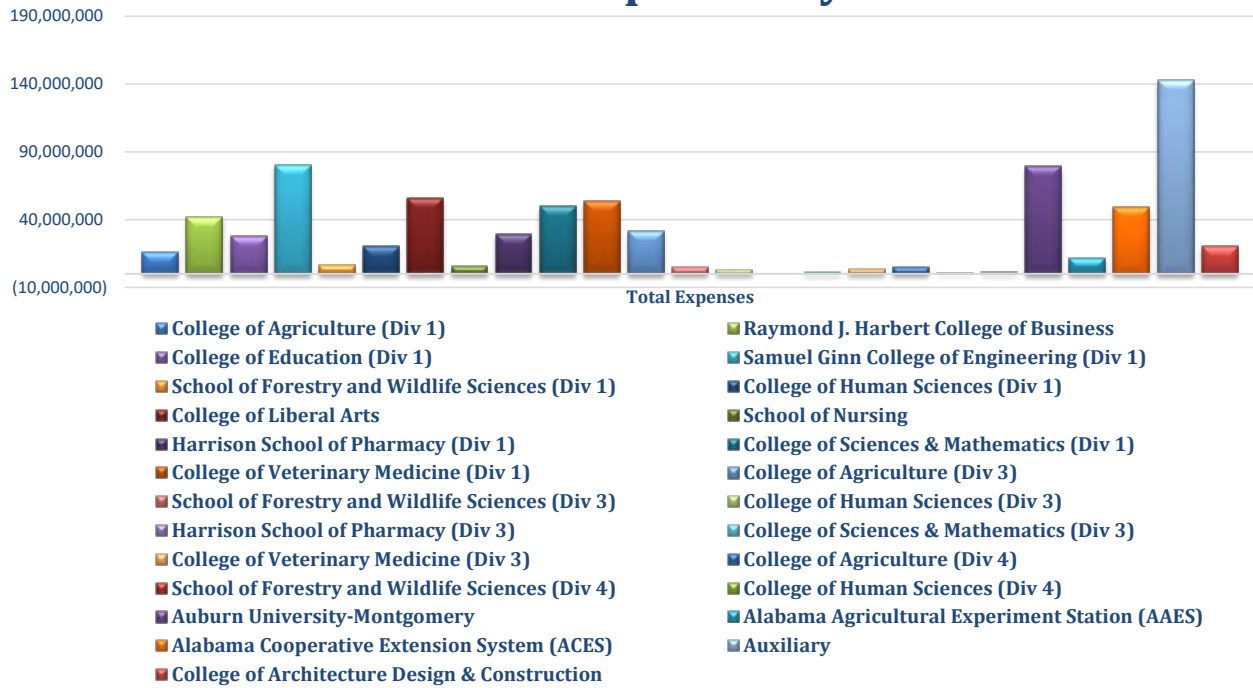
College/School	Total Headcount	% for Central Allocation	% for Other Fees
College of Agriculture	1,383	5.06%	4.89%
College of Architecture Design & Construction	1,515	5.54%	5.36%
Raymond J. Harbert College of Business	5,161	18.87%	18.23%
College of Education	2,784	10.18%	9.84%
Samuel Ginn College of Engineering	5,862	21.44%	20.72%
School of Forestry and Wildlife Sciences	390	1.43%	1.38%
College of Human Sciences	1,286	4.70%	4.55%
College of Liberal Arts	3,553	12.99%	12.56%
School of Nursing	1,070	3.91%	3.78%
Harrison School of Pharmacy	648	2.37%	2.29%
College of Sciences & Mathematics	3,097	11.33%	10.95%
College of Veterinary Medicine	596	2.18%	2.11%
Total Allocable Student Headcount	27,345	100.00%	
Graduate School	104		0.37%
Provost and VP for Academic Affairs	841		2.97%
Total Student Headcount	28,290		100.00%

Student Headcount is used to allocate the Central Unit-Alumni Affairs and Development pool and is based on the headcount for the Colleges and does not include Graduate School and Provost Office.

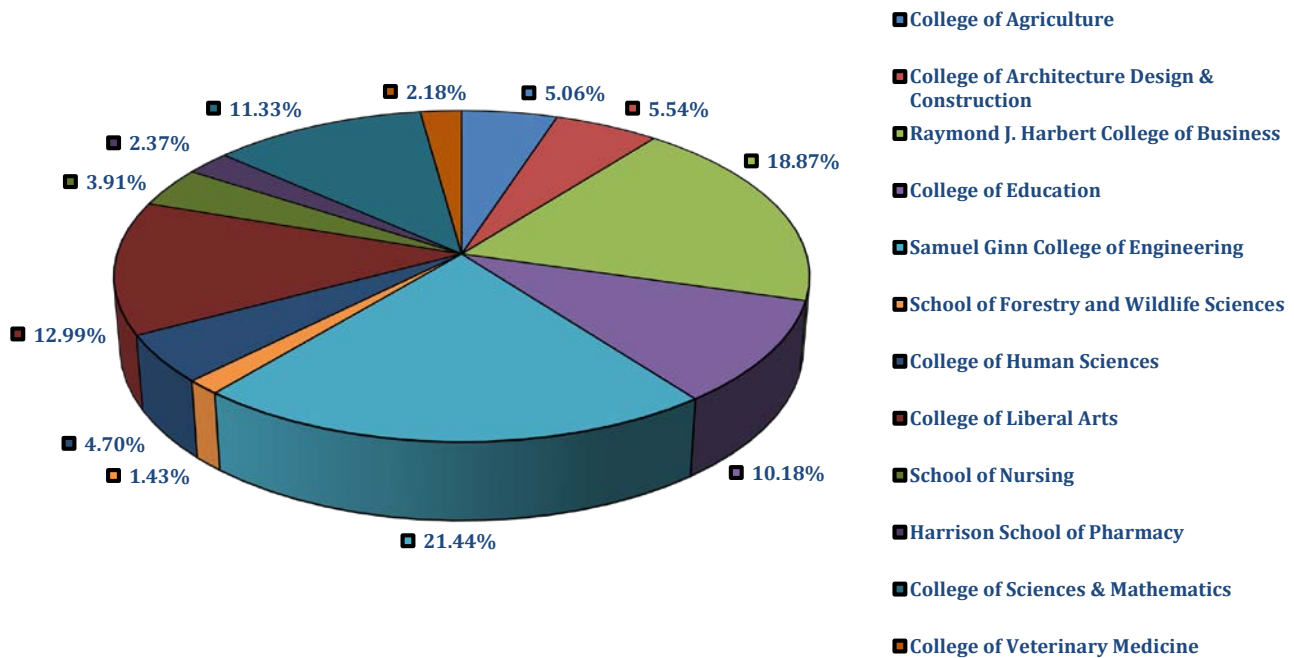
Other Fees are allocated using total Student Headcount which includes the Colleges, Graduate School and Provost Office.

Auburn University Central Allocation Metrics

Total Direct Expenses by Unit



Student Headcount



SQUARE FOOTAGE

Square Footage as of January, 2018

College/School/Unit	Total SQFT	Unclassified Assignable Areas	Special Use Facilities	Allocable SQFT	% to Total
College of Agriculture	581,716	9,392	204,240	368,084	9.89%
College of Architecture Design & Construction	82,063	570		81,493	2.19%
Raymond J. Harbert College of Business	90,119		6,416	83,703	2.25%
College of Education	111,668	2,214	503	108,951	2.93%
Samuel Ginn College of Engineering	448,618		3,288	438,130	11.78%
School of Forestry and Wildlife Sciences	69,272		2,273	66,999	1.80%
College of Human Sciences	64,552	135	3,038	61,379	1.65%
College of Liberal Arts	245,113		8,386	236,727	6.36%
School of Nursing	34,637			34,637	0.93%
Harrison School of Pharmacy	94,258			93,922	2.52%
College of Sciences & Mathematics	297,384		514	296,870	7.98%
College of Veterinary Medicine	463,749	24,142	84,636	354,971	9.54%
Alabama Agricultural Experiment Station	39,356	876	12,550	25,930	0.70%
Alabama Cooperative Extension System	29,500		961	28,539	0.77%
**Central Units	1,601,167	41,337	119,687	1,440,143	38.71%
Total SQFT	4,253,172	85,866	446,828	3,720,478	100.00%

*SQUARE FOOTAGE AUXILIARY SERVICES

Air Transportation	12,960			12,960	
Assist VP for Auxiliary Services	16,687			16,687	
Auburn University Aviation	99,699	4,288		95,411	
Auxiliary Enterprises	1,573			1,573	
Bookstore	23,064			23,064	
Business Development Auxiliaries	55,936			55,936	
Copy Cat Duplicating Center					
Housing and Residence Life	1,082,427			1,082,427	
Intercollegiate Athletics	666,697	1,328	473,717	191,652	
Office of Information Technology/CIO (Auxiliary Only)	2,309			2,309	
Parking & Transit Services	981,902			981,902	
Total Auxiliary Services	2,943,254	5,616	473,717	2,463,921	
*Auxiliary Units do not receive a square footage allocation since their facilities' costs are paid directly.					

**SQUARE FOOTAGE CENTRAL UNITS

Enrollment Services	15,645	226		15,419	
Graduate Studies	4,928			4,928	
Jule Collins Smith Museum	25,469			25,469	
Library	283,604	188	387	283,029	
Provost and VP for Academic Affairs	344,006	844	3,734	339,428	
Undergraduate Studies	68,208		5,865	62,343	
VP for Student Affairs	326,455		3,141	323,314	
VP for Business and Finance	26,535			26,535	
AVP Communications and Marketing	7,657		490	7,167	
President	53,332	10,843		42,489	
Chief Operating Officer	7,749			6,470	
Risk Management & Safety	15,745		2,615	13,130	
Alumni Development Support Services	9,319			9,319	
VP for Facilities	292,699	26,255	99,310	167,134	
VP for Research	20,396		4,145	16,251	
Associate Provost & Vice President for University Outreach	15,421			15,421	
Surplus Property	8,882			8,882	
Office of Inclusion and Diversity	7,782	1,702		6,080	
Human Resources	10,357			10,357	
Office of Information Technology/CIO	47,884			47,884	
Campus Safety and Security	9,095			9,095	
Total Central Units	1,601,168	41,337	119,687	1,440,144	
**Central Unit square footage is allocated as a part of the central unit allocation.					
Total SQFT	7,196,427	91,482	920,545	6,184,400	

SPONSORED PROGRAMS REVENUE

October 1, 2016-September, 2017

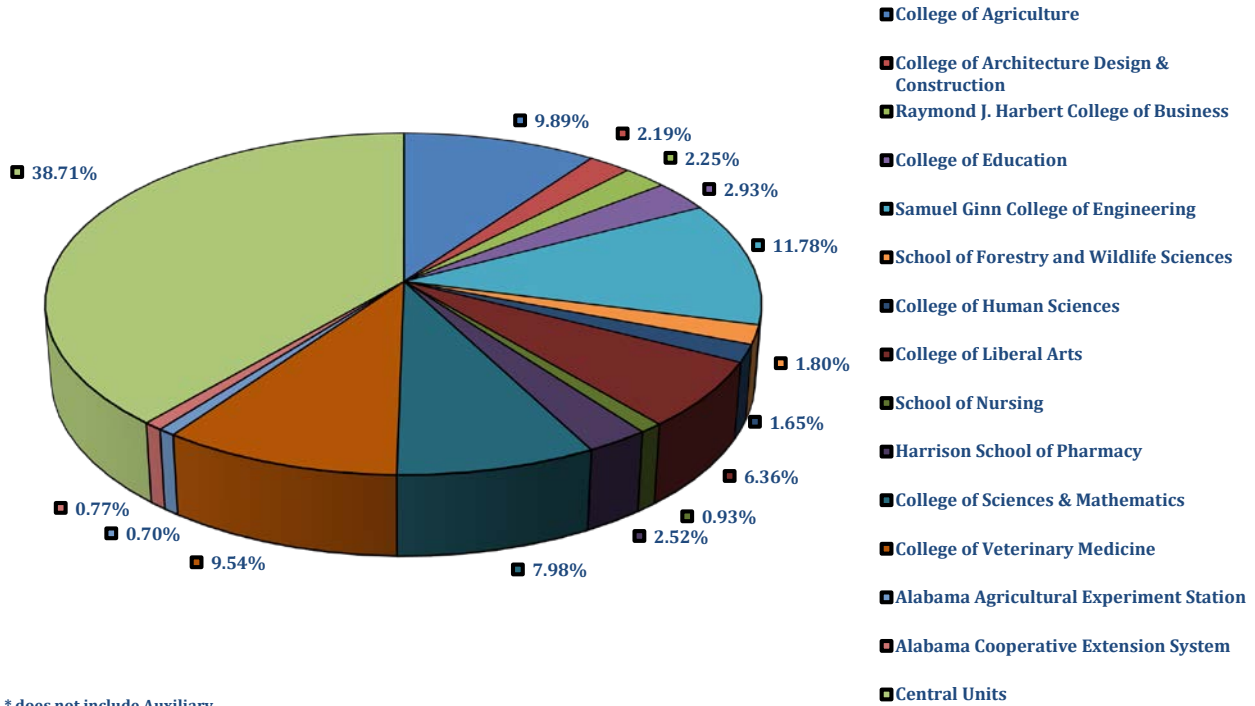
College/School/Auxiliary	Total Sponsored Program Revenue	% for Central Allocation	% for State Appropriations
College of Agriculture (Div 1)	642,936	0.72%	0.72%
College of Architecture Design & Construction	156,133	0.17%	0.17%
Raymond J. Harbert College of Business	1,955,484	2.18%	2.18%
College of Education (Div 1)	3,658,557	4.08%	4.08%
Samuel Ginn College of Engineering (Div 1)	27,397,936	30.53%	30.53%
School of Forestry and Wildlife Sciences (Div 1)	376,985	0.42%	0.42%
College of Human Sciences (Div 1)	4,543,674	5.06%	5.06%
College of Liberal Arts	4,547,303	5.07%	5.07%
School of Nursing	2,002	0.00%	0.00%
Harrison School of Pharmacy (Div 1)	2,231,485	2.49%	2.49%
College of Sciences & Mathematics (Div 1)	9,881,874	11.01%	11.01%
College of Veterinary Medicine (Div 1)	3,266,770	3.64%	3.64%
College of Agriculture (Div 3)	11,935,570	13.30%	13.30%
School of Forestry and Wildlife Sciences (Div 3)	2,906,778	3.24%	3.24%
College of Human Sciences (Div 3)	2,769,722	3.09%	3.09%
College of Sciences & Mathematics (Div 3)	102,319	0.11%	0.11%
College of Veterinary Medicine (Div 3)	2,497,378	2.78%	2.78%
College of Agriculture (Div 4)	446	0.00%	0.00%
Alabama Agricultural Experiment Station (AAES)	(59,939)	-0.07%	-0.07%
Alabama Cooperative Extension System (ACES)	10,929,842	12.18%	12.18%
Total Allocable Sponsored Programs Revenue	89,743,255	100.00%	100.00%
Auburn University-Montgomery	17,810,041		
Other Central Units	16,523,980		
Total Sponsored Programs Revenue	124,077,276		

The Sponsored Programs Revenue is used to allocate the VP for Research and Contracts and Grants Accounting Central Unit costs and is based on the revenue generated in 2017 by area.

30% of State Appropriations are allocated on Contracts and Grants Revenue. This percentage is calculated using the data above excluding Auxiliary units since they do not receive State Appropriations.

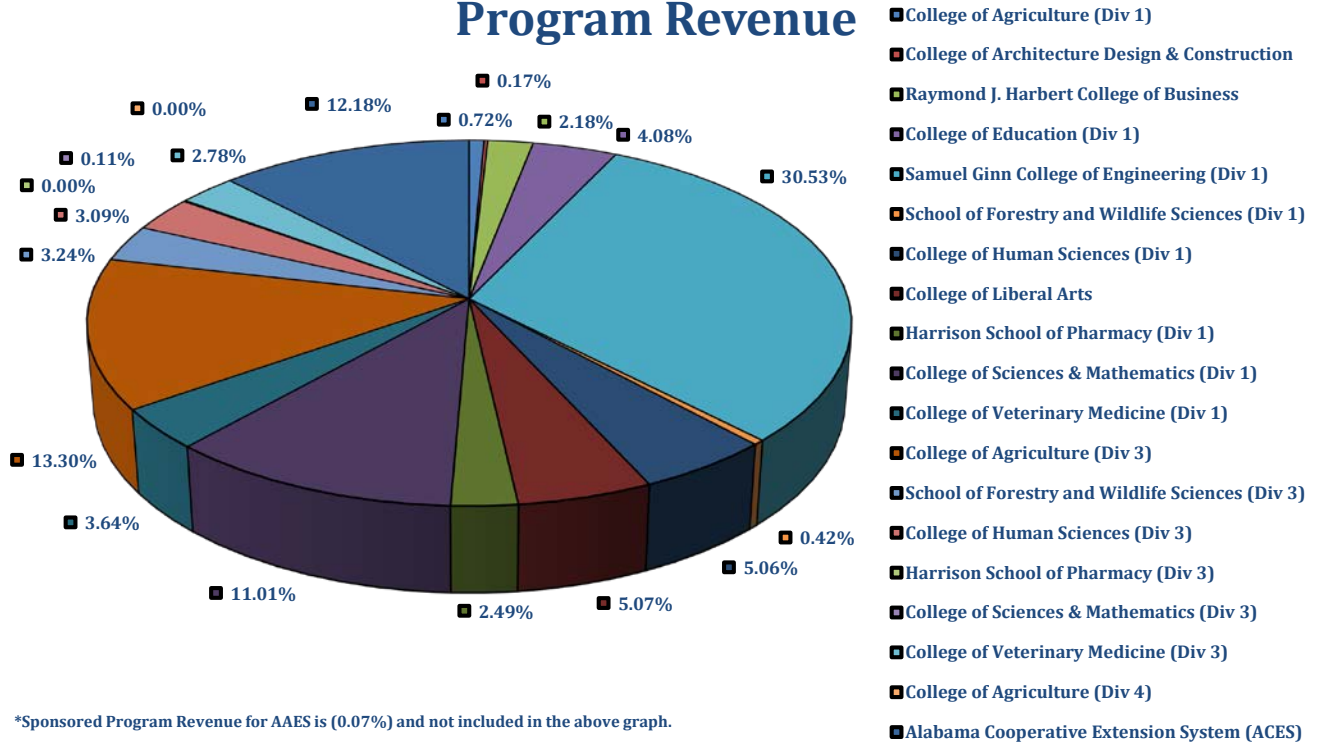
Auburn University Central Allocation Metrics

Total Square Footage *



* does not include Auxiliary

Total Sponsored Program Revenue



*Sponsored Program Revenue for AAES is (0.07%) and not included in the above graph.

FACULTY/STAFF/STUDENT TOTAL FTE

Student FTE is as of the Census day of the Fall 2016 Semester; Faculty/Staff FTE is as of October 31, 2016 and includes AUM, AAES and ACES

College/School/Auxiliary	Total FTE	% to Total
College of Agriculture (Div 1)	1,566	5.50%
College of Architecture Design & Construction	1,510	5.30%
Raymond J. Harbert College of Business	4,871	17.11%
College of Education (Div 1)	2,566	9.01%
Samuel Ginn College of Engineering (Div 1)	5,493	19.29%
School of Forestry and Wildlife Sciences (Div 1)	424	1.49%
College of Human Sciences (Div 1)	1,323	4.65%
College of Liberal Arts	3,779	13.28%
School of Nursing	1,051	3.69%
Harrison School of Pharmacy (Div 1)	752	2.64%
College of Sciences & Mathematics (Div 1)	3,195	11.22%
College of Veterinary Medicine (Div 1)	922	3.24%
Air Transportation	8	0.03%
Asst VP for Auxiliary Services	4	0.01%
Auburn University Aviation	8	0.03%
Auxiliary Enterprises	5	0.02%
Bookstore	23	0.08%
Housing and Residence Life	57	0.20%
Intercollegiate Athletics	300	1.05%
Office of Information Technology/CIO	6	0.02%
Parking & Transit Services	29	0.10%
Alabama Agricultural Experiment Station (AAES)	103	0.36%
Alabama Cooperative Extension System (ACES)	474	1.66%
Total Allocable FTE	28,469	100.00%
Auburn University-Montgomery	717	
Other Central Units	2,664	
Total FTE	31,850	

Total FTE is used to allocate Central Unit-University Wide Support Pool which includes VP Outreach, Surplus Property, Office of Inclusion and Diversity, Human Resources, Office of Information Technology/CIO and Campus Safety and Security.

Auburn University Central Allocation Metrics

Total FTE

