

Management Discussion

FY 2019-20 Operating Budget Highlights

The proposed budget for FY 2019-20 is \$1.443 billion and is divided into the four budgetary divisions as illustrated in **Figure 1**. This budget has increased by \$94 million, or 6.94%, from the approved FY 2018-19 budget.

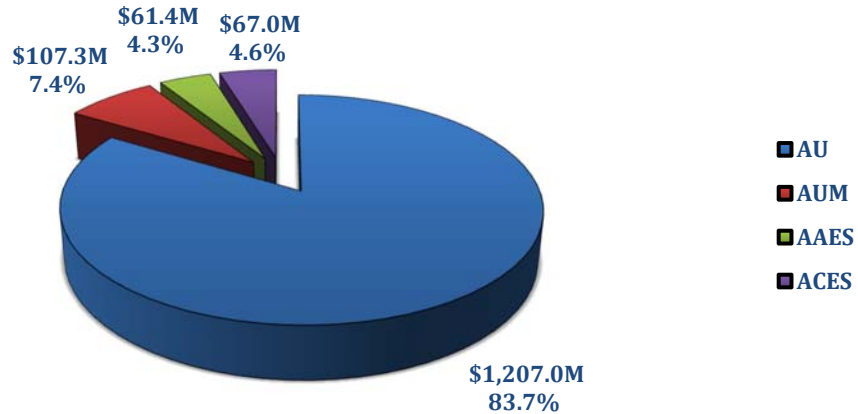


Figure 1: Auburn University Budget by Division for the Auburn University System

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.

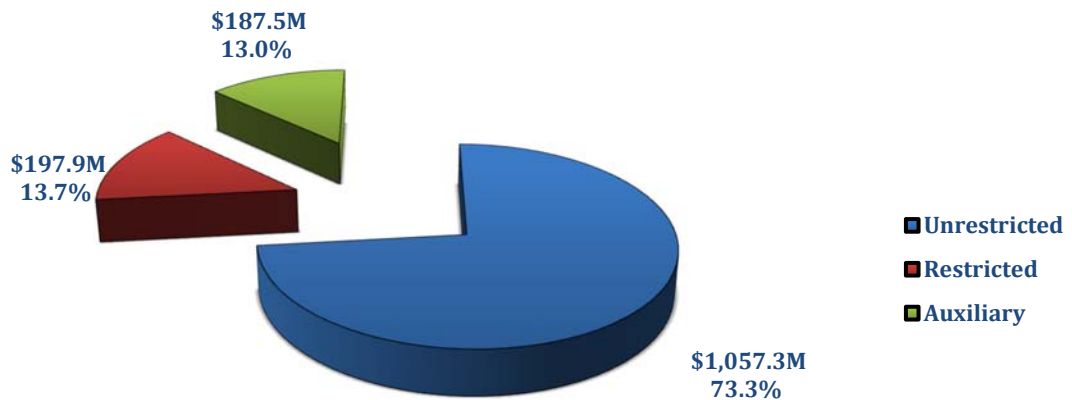


Figure 2: Auburn University Budget by Funding Category for the Auburn University System

Revenues

State appropriations revenue increased by \$16.1M (6.1%) for FY 2019-20. The trend for growth in state appropriations since FY 2015-16 has been positive as exhibited in **Figure 3**, despite receiving level appropriations in FY 2017-18.

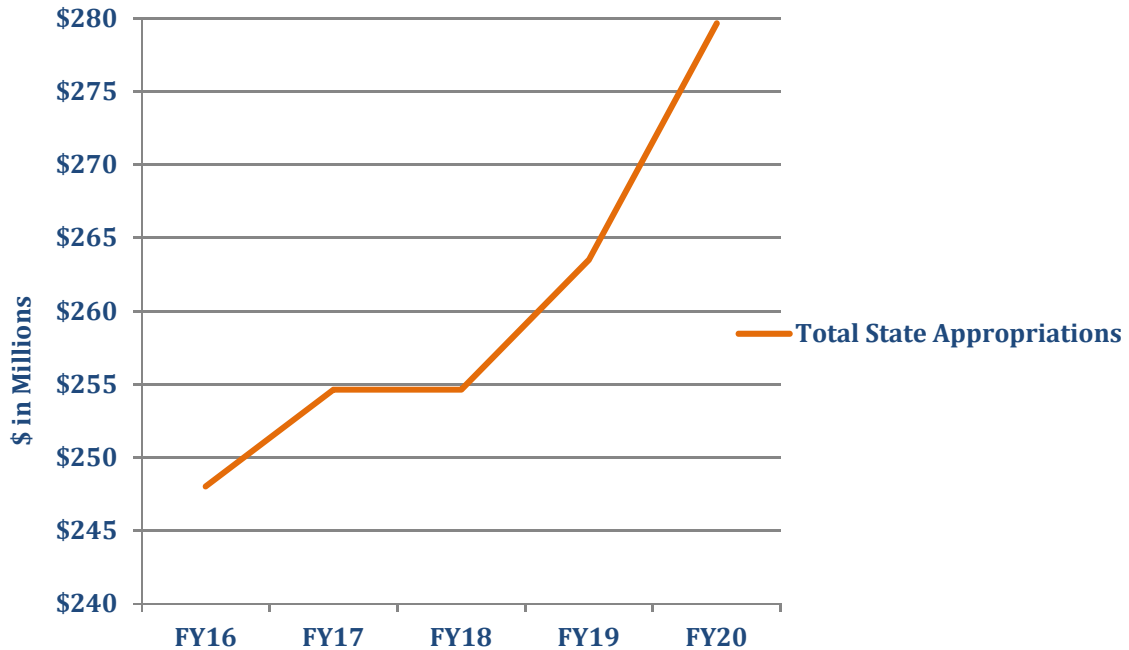


Figure 3: 5-Year Trend for State Appropriations for the Auburn University System

Tuition and fees revenue increased by \$31.5 million due to recent positive enrollment trends coupled with an increase in tuition rates (2% at Auburn-Main Campus and 3% at AUM). A change in budget philosophy resulted in an additional \$35M being included in the budget. There were also increases in *restricted* revenues of \$16.0 million, and *other* revenue of \$6.4 million. *Auxiliary* revenues decreased by \$11.5 million.

The University has numerous revenue sources as seen in **Figure 4**. State appropriations and tuition & fees make up almost 66% of the total proposed budget for FY 2019-20, which is slightly higher than the 65% they represented in FY 2018-19.

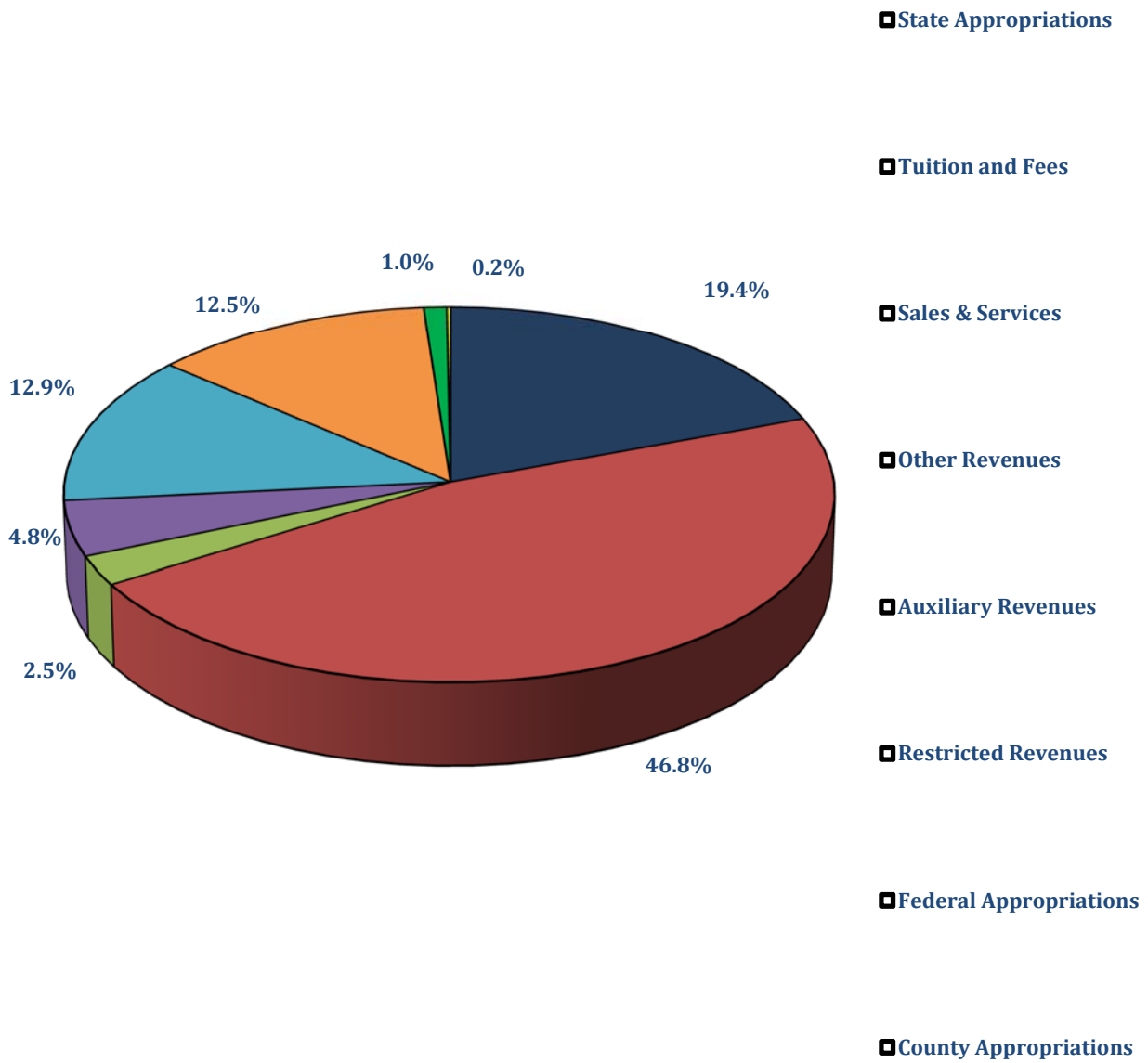


Figure 4: Total Revenue for the Auburn University System

Expenses

The largest increases in expenses for the FY 2019-20 budget are related to salary enhancements and hiring initiatives, an increase of \$40 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 3.5% 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. The pool for the one-time supplement was capped at \$1,500 per eligible employee. In addition to the permanent merit adjustments, each division funded promotions for its faculty and staff, accounting for additional growth in the budget from the prior year. Other growth is due to hiring initiatives in the academic areas because of enrollment shifts and efforts to continually enhance Auburn's research profile.

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 \$7.9 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 insurance premiums. In addition to the Gogue Performing Arts Center, several other buildings will be coming online during FY 2019-20. The impact of the mandatory costs and new buildings results in an increase of \$3.7 million in the budget. Other operating expenses across all divisions increased by an additional \$10M due to inflation and estimated growth in restricted expenses. Resources of \$5 million have been set aside to fund initiatives related to research and \$27.5M is being set aside for contingencies.

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.

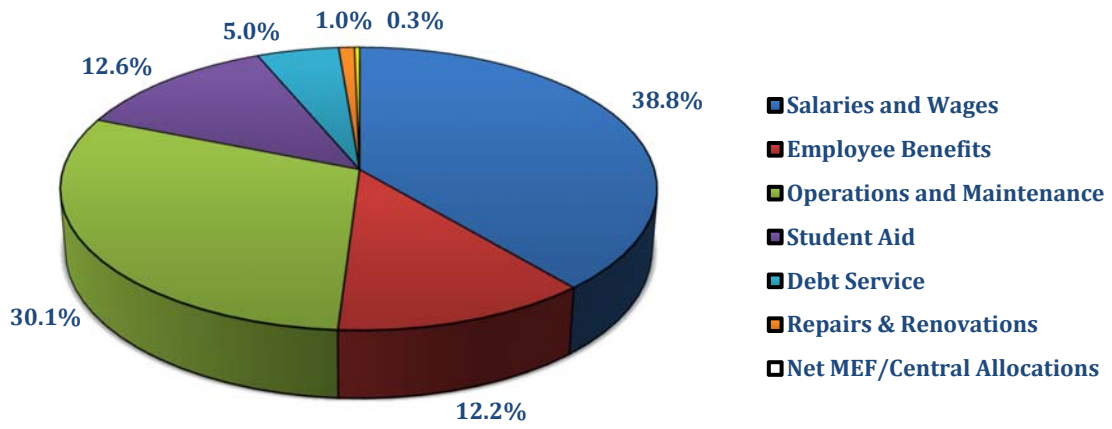


Figure 5: Expenses by Object for the Auburn University System

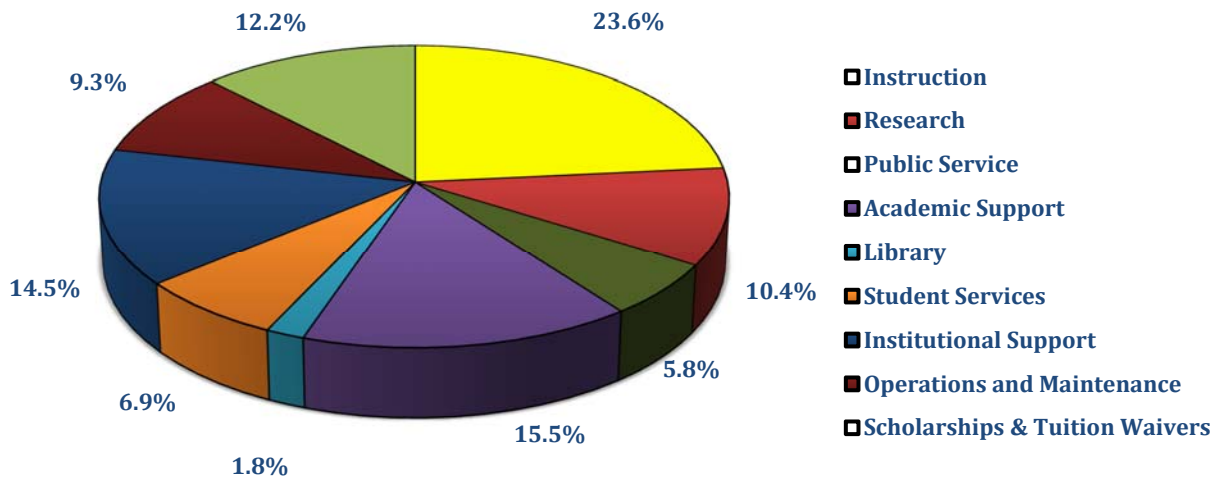


Figure 6: Expenses by Function for the Auburn University System

Strategic Budgeting Initiative (SBI)

This proposed budget marks the fourth 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 2017-18). The specific data points and percentages are on the tables in the Allocation Metrics section.

During the budget development cycle for FY 2019-20, 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-resturctured-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 2019-20, the amount generated in the MEF before reallocation is \$116.2 million. Subvention needs are approximately \$110.3 million, which yields a strategic investment portion of \$5.9 million.

Other Information

Salary & Wage Guidelines for FY 2019-20 budget development can be found at

http://www.auburn.edu/administration/human_resources/compensation/merit-supplement-19-20.html.

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

BY FUNCTION & OBJECT

	2019-2020 BUDGET COMBINED TOTAL	2018-2019 BUDGET COMBINED TOTAL	% CHANGE
REVENUES BY SOURCE			
State Appropriations	\$ 279,671,244	263,507,500	6.13%
Tuition & Fees	674,030,433	607,543,449	10.94%
Other Income	105,300,820	98,935,106	6.43%
Auxiliary Funds	185,763,109	197,221,700	-5.81%
Restricted Funds	197,912,334	181,865,849	8.82%
TOTAL REVENUES BY SOURCE	\$ 1,442,677,940	1,349,073,604	6.94%
EXPENSES BY FUNCTION			
Instruction	\$ 249,523,415	228,094,720	9.39%
Research	110,652,202	94,759,759	16.77%
Public Service	61,821,202	57,347,166	7.80%
Academic Support	163,399,509	145,861,777	12.02%
Library	19,183,289	18,970,392	1.12%
Student Services	73,225,880	65,814,891	11.26%
Institutional Support	153,363,059	140,894,309	8.85%
Operations & Maintenance	98,194,852	94,152,581	4.29%
Scholarships & Tuition Waivers	129,639,089	124,090,460	4.47%
	<u>1,059,002,497</u>	<u>969,986,055</u>	<u>9.18%</u>
Auxiliary Funds	185,763,109	197,221,700	-5.81%
Restricted Funds	197,912,334	181,865,849	8.82%
TOTAL EXPENSES BY FUNCTION	\$ 1,442,677,940	1,349,073,604	6.94%
EXPENSES BY OBJECT			
Salaries & Wages	\$ 559,905,240	528,935,643	5.86%
Employee Benefits	176,021,372	167,213,229	5.27%
TOTAL PERSONNEL COSTS	\$ 735,926,612	696,148,872	5.71%
Student Aid	\$ 181,582,584	173,650,455	4.57%
Operations & Maintenance	432,535,277	384,034,873	12.63%
Debt Service	72,657,606	71,233,169	2.00%
Repairs & Renovations	14,011,944	14,086,830	-0.53%
Net MEF/Central Unit Allocations	5,963,917	9,919,405	-39.88%
TOTAL NON-PERSONNEL COSTS	\$ 706,751,328	652,924,732	8.24%
	<u>\$ 1,442,677,940</u>	<u>1,349,073,604</u>	<u>6.94%</u>

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	2019-2020 BUDGET COMBINED TOTAL
REVENUES BY SOURCE					
State Appropriations	\$ 177,399,904	25,489,524	34,201,428	42,580,388	279,671,244
Tuition & Fees	621,290,433	52,740,000			674,030,433
Other Income	95,704,660	2,380,000	5,869,510	1,346,650	105,300,820
Auxiliary Funds	174,493,109	11,270,000			185,763,109
Restricted Funds	138,147,098	15,450,000	21,292,334	23,022,902	197,912,334
TOTAL REVENUES BY SOURCE	\$ 1,207,035,204	107,329,524	61,363,272	66,949,940	1,442,677,940
EXPENSES BY FUNCTION					
Instruction	\$ 222,212,203	27,311,212			249,523,415
Research	79,994,420	289,515	30,368,267		110,652,202
Public Service	22,729,363	342,048		38,749,791	61,821,202
Academic Support	156,222,067	5,780,985	1,396,457		163,399,509
Library	17,345,656	1,837,633			19,183,289
Student Services	63,262,787	9,963,093			73,225,880
Institutional Support	122,261,407	20,657,870	5,266,535	5,177,247	153,363,059
Operations & Maintenance	87,071,505	8,083,668	3,039,679		98,194,852
Scholarships & Tuition Waivers	123,295,589	6,343,500			129,639,089
	894,394,997	80,609,524	40,070,938	43,927,038	1,059,002,497
Auxiliary Funds	174,493,109	11,270,000			185,763,109
Restricted Funds	138,147,098	15,450,000	21,292,334	23,022,902	197,912,334
TOTAL EXPENSES BY FUNCTION	\$ 1,207,035,204	107,329,524	61,363,272	66,949,940	1,442,677,940
EXPENSES BY OBJECT					
Salaries & Wages	\$ 460,848,808	42,266,289	25,425,419	31,364,724	559,905,240
Employee Benefits	138,205,054	12,917,026	7,548,805	17,350,487	176,021,372
TOTAL PERSONNEL COSTS	\$ 599,053,862	55,183,315	32,974,224	48,715,211	735,926,612
Student Aid	\$ 175,112,584	6,400,000	70,000		181,582,584
Operations & Maintenance	362,781,201	33,086,346	23,610,248	13,057,482	432,535,277
Debt Service	65,351,488	7,306,118			72,657,606
Repairs & Renovations	11,807,000	2,204,944			14,011,944
Net MEF/Central Unit Allocation	(7,070,931)	3,148,801	4,708,800	5,177,247	5,963,917
TOTAL NON-PERSONNEL COSTS	\$ 607,981,342	52,146,209	28,389,048	18,234,729	706,751,328
TOTAL BUDGET BY OBJECT	\$ 1,207,035,204	107,329,524	61,363,272	66,949,940	1,442,677,940

AUBURN UNIVERSITY - ALL DIVISIONS

BUDGETED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	2019-2020 BUDGET COMBINED TOTAL	2018-2019 BUDGET COMBINED TOTAL
OPERATING REVENUES		
Tuition & Fees, net of scholarships and waivers of \$181,582,585 and \$173,650,455 respectively.	492,447,849	433,892,994
Federal Appropriations	14,718,279	14,693,789
Contracts and Grants	135,675,355	124,031,358
Sales & Service - of Educational Depts.	36,485,566	35,603,107
Auxiliary Revenue	185,763,109	197,221,700
Other Operating Revenues	57,370,986	55,102,449
Total Operating Revenues	922,461,144	860,545,397
OPERATING EXPENSES		
Compensation & Benefits	735,926,612	696,148,872
Utilities	23,521,712	23,304,268
Other Supplies & Services	409,013,565	360,730,606
Repair and Renovation	14,011,944	14,086,830
Total Operating Expenses	1,182,473,833	1,094,270,576
Operating Loss	(260,012,689)	(233,725,179)
NON-OPERATING REVENUES (EXPENSES)		
State Appropriations	279,671,244	263,507,500
Gifts	26,199,540	24,576,409
Investment Income	32,283,429	26,793,844
Other Income	480,000	
Capital Debt (includes interest and principal)	(72,657,606)	(71,233,169)
Non-Operating Revenues, net	265,976,607	243,644,584
OTHER CHANGES IN NET POSITION		
MEF Participation	116,178,255	105,558,208
MEF Adjustment	(110,214,337)	(95,638,803)
Net Increase in Net Position	5,963,918	9,919,405
CHANGE IN POSITION	-	-

COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION

AUBURN UNIVERSITY

	FY2020	FY2019	% CHANGE
AUBURN UNIVERSITY MAIN CAMPUS			
REVENUES BY SOURCE			
State Appropriations	\$ 177,399,904	\$ 167,839,247	5.70%
Tuition & Fees	621,290,433	560,938,449	10.76%
Other Income	95,704,660	89,198,469	7.29%
Auxiliary Funds	174,493,109	184,363,459	-5.35%
Restricted Funds	138,147,098	121,532,789	13.67%
TOTAL AUBURN UNIVERSITY MAIN CAMPUS	\$ 1,207,035,204	\$ 1,123,872,413	7.40%
EXPENSES BY FUNCTION			
Instruction	\$ 222,212,203	\$ 201,617,149	10.21%
Research	79,994,420	67,850,475	17.90%
Public Service	22,729,363	21,918,994	3.70%
Academic Support	156,222,067	141,862,735	10.12%
Library	17,345,656	17,041,258	1.79%
Student Services	63,262,787	58,908,563	7.39%
Institutional Support	122,261,407	107,568,242	13.66%
Operations and Maintenance	87,071,505	82,812,289	5.14%
Scholarships and Tuition Waivers	123,295,589	118,396,460	4.14%
	894,394,997	817,976,165	9.34%
Auxiliary Funds	174,493,109	184,363,459	-5.35%
Restricted Funds	138,147,098	121,532,789	13.67%
TOTAL AUBURN UNIVERSITY MAIN CAMPUS	\$ 1,207,035,204	\$ 1,123,872,413	7.40%

AUBURN UNIVERSITY AT MONTGOMERY

	FY2020	FY2019	% CHANGE
AUBURN UNIVERSITY AT MONTGOMERY			
REVENUES BY SOURCE			
State Appropriations	\$ 25,489,524	\$ 24,036,166	6.05%
Tuition & Fees	52,740,000	46,605,000	13.16%
Other Income	2,380,000	2,864,930	-16.93%
Auxiliary Funds	11,270,000	12,858,241	-12.35%
Restricted Funds	15,450,000	16,092,977	-4.00%
TOTAL AUBURN UNIVERSITY AT MONTGOMERY	\$ 107,329,524	\$ 102,457,314	4.76%
EXPENSES BY FUNCTION			
Instruction	\$ 27,311,212	\$ 26,477,571	3.15%
Research	289,515	282,147	2.61%
Public Service	342,048	758,552	-54.91%
Academic Support	5,780,985	3,530,895	63.73%
Library	1,837,633	1,929,134	-4.74%
Student Services	9,963,093	6,906,328	44.26%
Institutional Support	20,657,870	19,665,798	5.04%
Operations and Maintenance	8,083,668	8,261,671	-2.15%
Scholarships and Tuition Waivers	6,343,500	5,694,000	11.41%
	80,609,524	73,506,096	9.66%
Auxiliary Funds	11,270,000	12,858,241	-12.35%
Restricted Funds	15,450,000	16,092,977	-4.00%
TOTAL AUBURN UNIVERSITY AT MONTGOMERY	\$ 107,329,524	\$ 102,457,314	4.76%

COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION

ALABAMA AGRICULTURAL EXPERIMENT STATION

	FY2020	FY2019	% CHANGE
ALABAMA AGRICULTURAL EXPERIMENT STATION			
REVENUES BY SOURCE			
State Appropriations	\$ 34,201,428	\$ 32,037,578	6.75%
Other Income	5,869,510	5,325,057	10.22%
Restricted Funds	21,292,334	20,936,182	1.70%
TOTAL ALABAMA AGRICULTURAL EXP STATION	\$ 61,363,272	\$ 58,298,817	5.26%
EXPENSES BY FUNCTION			
Research	\$ 30,368,267	\$ 26,627,137	14.05%
Academic Support	1,396,457	468,147	198.29%
Institutional Support	5,266,535	7,089,771	-25.72%
Operations & Maintenance	3,039,679	3,078,621	-1.26%
	<u>40,070,938</u>	<u>37,362,635</u>	<u>7.25%</u>
Restricted Funds	21,292,334	20,936,182	1.70%
TOTAL ALABAMA AGRICULTURAL EXP STATION	\$ 61,363,272	\$ 58,298,817	5.26%

ALABAMA COOPERATIVE EXTENSION SYSTEM

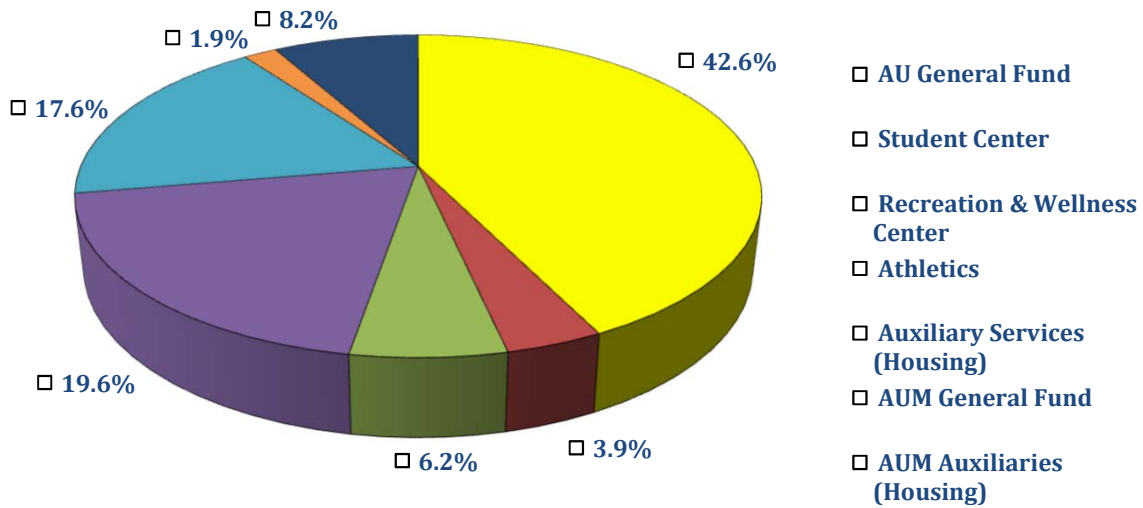
	FY2020	FY2019	% CHANGE
COOPERATIVE EXTENSION SYSTEM			
REVENUES BY SOURCE			
State Appropriations	\$ 42,580,388	\$ 39,594,509	7.54%
Other Income	1,346,650	1,546,650	-12.93%
Restricted Funds	23,022,902	23,303,901	-1.21%
TOTAL ALABAMA COOPERATIVE EXT SYSTEM	\$ 66,949,940	\$ 64,445,060	3.89%
EXPENSES BY FUNCTION			
Public Service	\$ 38,749,791	\$ 34,570,661	12.09%
Institutional Support	5,177,247	6,570,498	-21.20%
	<u>43,927,038</u>	<u>41,141,159</u>	<u>6.77%</u>
Restricted Funds	23,022,902	23,303,901	-1.21%
TOTAL ALABAMA COOPERATIVE EXT SYSTEM	\$ 66,949,940	\$ 64,445,060	3.89%

AUBURN UNIVERSITY
FY 2019-2020 DEBT SERVICE SCHEDULE
INCLUDES PRINCIPAL & INTEREST

	2019-2020	2018-2019	% CHANGE
AU General Fund	30,972,000	30,972,000	0.00%
Student Center	2,817,108	2,817,108	0.00%
Recreation & Wellness Center	4,493,214	4,493,214	0.00%
* Athletics	14,273,671	12,736,160	12.07%
Auxiliary Services (Housing)	12,795,495	12,795,495	0.00%
AUM General Fund	1,362,000	1,362,000	0.00%
* AUM Auxiliaries (Housing)	5,944,118	6,057,192	-1.87%
	<u>72,657,606</u>	<u>71,233,169</u>	<u>2.00%</u>

*Includes bond and internal debt service.

**2019-2020
Debt Service**



AUBURN UNIVERSITY
FY 2019-2020 STATE APPROPRIATIONS
 DIVISION SUMMARY
 Per Bill SB199 (Act 2019-403)

AUBURN UNIVERSITY

Operations and Maintenance	183,754,600 *
Teacher In-Service Center	238,384 *
Poultry Science	250,000 *
CLT Outreach	890,125 *
Allocated to AAES under SBI Model	(520,289)
Allocated to ACES under SBI Model	(7,212,916)
Total	<u>177,399,904</u>

AUBURN UNIVERSITY AT MONTGOMERY

Operations and Maintenance	25,374,609 *
Senior Resource Center	114,915 *
Total	<u>25,489,524</u>

ALABAMA AGRICULTURAL EXPERIMENT STATION

Operations and Maintenance	33,681,139 *
Allocated from AU to AAES under SBI Model	520,289
Total	<u>34,201,428</u>

ALABAMA COOPERATIVE EXTENSION SYSTEM

Operations and Maintenance	35,367,472 *
Allocated from AU to ACES under SBI Model	7,212,916
Total	<u>42,580,388</u>

TOTAL 2018-2019 STATE APPROPRIATIONS

Operations and Maintenance	278,177,820
Earmarks	1,255,040
Teacher In-Service Center	238,384
Allocated Under Budget Model	-
Total	<u>279,671,244</u>

*Per Bill SB199 (Act 2019-403)

SUMMARY OF CENTRAL UNIT EXPENSES BY POOL

ACADEMIC AND STUDENT SERVICES

ALLOCATION METHOD- CREDIT HOURS INSTRUCTED

VP for Enrollment Management	7,174,299
Graduate Studies	568,812
Jule Collins Smith Museum	1,531,119
AU Performing Arts Center	2,336,268
Library	17,494,907
Provost and VP Academic Affair	43,383,493
Student Affairs	12,090,629
Total	84,579,527

ADMINISTRATION

ALLOCATION METHOD- DIRECT EXPENSES

VP for Bus-Fin & CFO	4,905,094
Asst VP Communications and Mkt	2,431,946
Executive Vice President	9,662,627
Office of the President	6,881,049
Risk Management & Safety	6,196,138
Total	30,076,854

ALUMNI AFFAIRS & DEVELOPMENT

ALLOCATION METHOD- STUDENT HEADCOUNT

Vice President for Alumni Affairs	2,314,974
Endowment Investment Office	469,004
Vice President for Development	8,847,548
Total	11,631,526

FACILITIES

ALLOCATION METHOD- SQUARE FOOTAGE

Assoc Vice President Facilities	62,614,016
Repair and Renovation	11,807,000
Debt Service	30,972,000
Total	105,393,016

SPONSORED PROGRAMS

ALLOCATION METHOD- SPONSORED PROGRAM REVENUE

VP for Research and Economic Dev	9,058,388
Contracts & Grants Accounting	1,270,461
Total	10,328,849

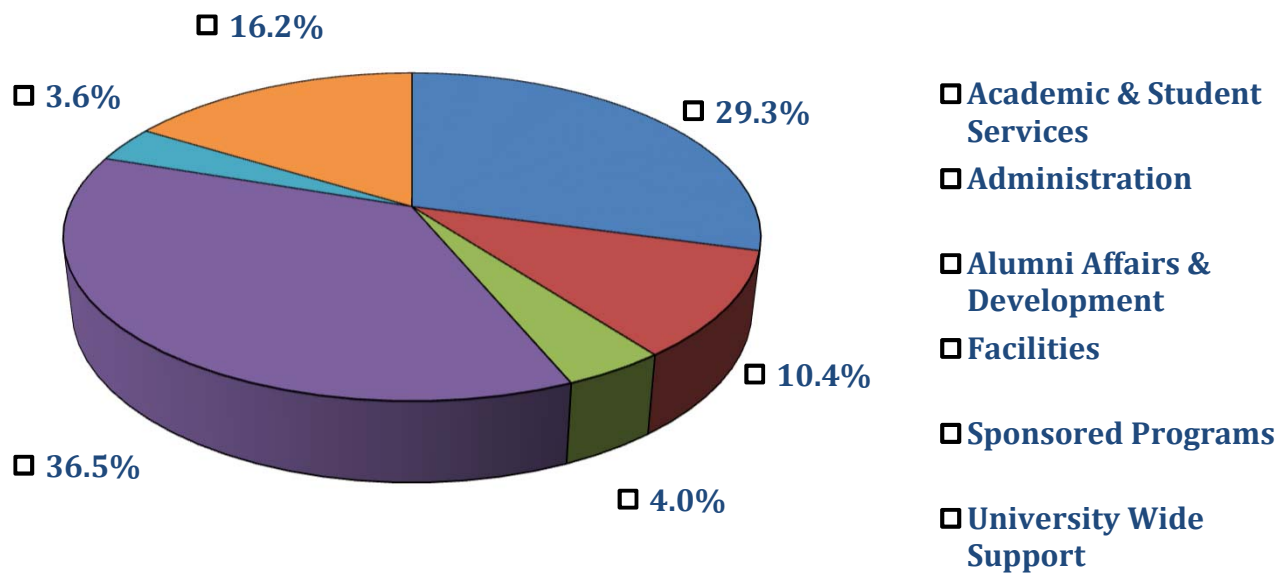
UNIVERSITY-WIDE SUPPORT

ALLOCATION METHOD- STUDENT/FACULTY/STAFF FTE

Assoc Prov & VP for Outreach	3,170,528
Surplus Property	151,898
Office of Inclusion and Diversity	2,489,678
Human Resources	9,455,041
Chief Info Office and Info Technology	22,604,494
Campus Safety and Security	9,033,678
Total	46,905,317

Total Central Unit Allocation **288,915,089**

Auburn University Central Unit Expenses by Pool



CREDIT HOURS INSTRUCTED

Fall 2017-Summer 2018, 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	14,783	3.26%	4,278	1.68%	19,061	2.68%
College of Arch. Design & Construction	18,020	3.97%	12,374	4.83%	30,394	4.28%
Raymond J. Harbert College of Business	53,280	11.74%	35,706	13.90%	88,986	12.52%
College of Education	37,354	8.23%	15,568	6.07%	52,922	7.45%
Samuel Ginn Clg of Engineering	52,026	11.46%	22,589	8.80%	74,615	10.50%
Sch. of Forestry & Wildlife Sciences	4,706	1.04%	1,061	0.41%	5,767	0.81%
College of Human Sciences	18,760	4.13%	10,393	4.05%	29,153	4.10%
College of Liberal Arts	132,111	29.11%	85,370	33.26%	217,481	30.62%
School of Nursing	9,119	2.01%	2,884	1.12%	12,003	1.69%
Harrison School of Pharmacy	135	0.03%	45	0.02%	180	0.03%
Coll. of Sciences & Mathematics	109,977	24.23%	62,200	24.23%	172,177	24.23%
College of Veterinary Medicine	344	0.08%	113	0.04%	457	0.06%
Graduate School	21	0.00%	7	0.00%	28	0.00%
Provost and VP for Academic Affairs	3,198	0.70%	4,064	1.58%	7,262	1.01%
Total Credit Hours Taken	453,834	100.00%	256,652	100.00%	710,486	100.00%

Graduate

College/School	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Instructed	% to Total
College of Agriculture	916	1.64%	2,810	4.57%	3,726	3.17%
College of Arch. Design & Construction	722	1.29%	2,374	3.86%	3,096	2.64%
Raymond J. Harbert College of Business	3,143	5.62%	9,913	16.11%	13,056	11.12%
College of Education	10,576	18.91%	8,431	13.70%	19,007	16.18%
Samuel Ginn Clg of Engineering	1,999	3.58%	10,064	16.36%	12,063	10.27%
Sch. of Forestry & Wildlife Sciences	300	0.54%	746	1.21%	1,046	0.89%
College of Human Sciences	439	0.79%	1,521	2.47%	1,960	1.67%
College of Liberal Arts	3,295	5.89%	6,593	10.72%	9,888	8.42%
School of Nursing	1,678	3.00%	735	1.19%	2,413	2.05%
Harrison School of Pharmacy	16,982	30.37%	5,461	8.88%	22,443	19.11%
Coll. of Sciences & Mathematics	1,150	2.06%	5,222	8.49%	6,372	5.43%
College of Veterinary Medicine	14,663	26.22%	7,312	11.89%	21,975	18.71%
Graduate School	39	0.07%	84	0.14%	123	0.10%
Provost and VP for Academic Affairs	17	0.03%	253	0.41%	270	0.23%
Total Credit Hours Taken	55,919	100.00%	61,518	100.00%	117,437	100.00%

Total Credit Hours Instructed

College/School	Total Credit Hours Instructed	% to Total
College of Agriculture	22,787	2.78%
College of Arch. Design & Construction	33,490	4.08%
Raymond J. Harbert College of Business	102,042	12.44%
College of Education	71,929	8.77%
Samuel Ginn Clg of Engineering	86,678	10.57%
Sch. of Forestry & Wildlife Sciences	6,813	0.83%
College of Human Sciences	31,113	3.79%
College of Liberal Arts	227,369	27.72%
School of Nursing	14,416	1.76%
Harrison School of Pharmacy	22,623	2.76%
Coll. of Sciences & Mathematics	178,550	21.77%
College of Veterinary Medicine	22,432	2.73%
	820,241	100.00%
Graduate School	151	
Provost and VP for Academic Affairs	7,531	
Total Credit Hours Taken	827,923	

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 2017-Summer 2018, 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	24,693	5.44%	8,533	3.32%	33,226	4.69%
College of Arch. Design & Construction	25,805	5.69%	17,543	6.84%	43,348	6.10%
Raymond J. Harbert College of Business	77,238	17.02%	63,358	24.69%	140,596	19.79%
College of Education	42,568	9.38%	15,206	5.92%	57,774	8.13%
Samuel Ginn Clg of Engineering	102,032	22.48%	46,808	18.24%	148,840	20.94%
Sch. of Forestry & Wildlife Sciences	8,818	1.94%	2,304	0.90%	11,122	1.57%
College of Human Sciences	22,450	4.95%	15,093	5.88%	37,543	5.28%
College of Liberal Arts	66,863	14.73%	37,349	14.55%	104,212	14.67%
School of Nursing	21,055	4.64%	8,594	3.35%	29,649	4.17%
Harrison School of Pharmacy						
Coll. of Sciences & Mathematics	57,634	12.70%	21,663	8.44%	79,297	11.16%
College of Veterinary Medicine						
Graduate School						
Provost and VP for Academic Affairs	4,678	1.03%	20,201	7.87%	24,879	3.50%
Total Credit Hours Taken	453,834	100.00%	256,652	100.00%	710,486	100.00%

Graduate

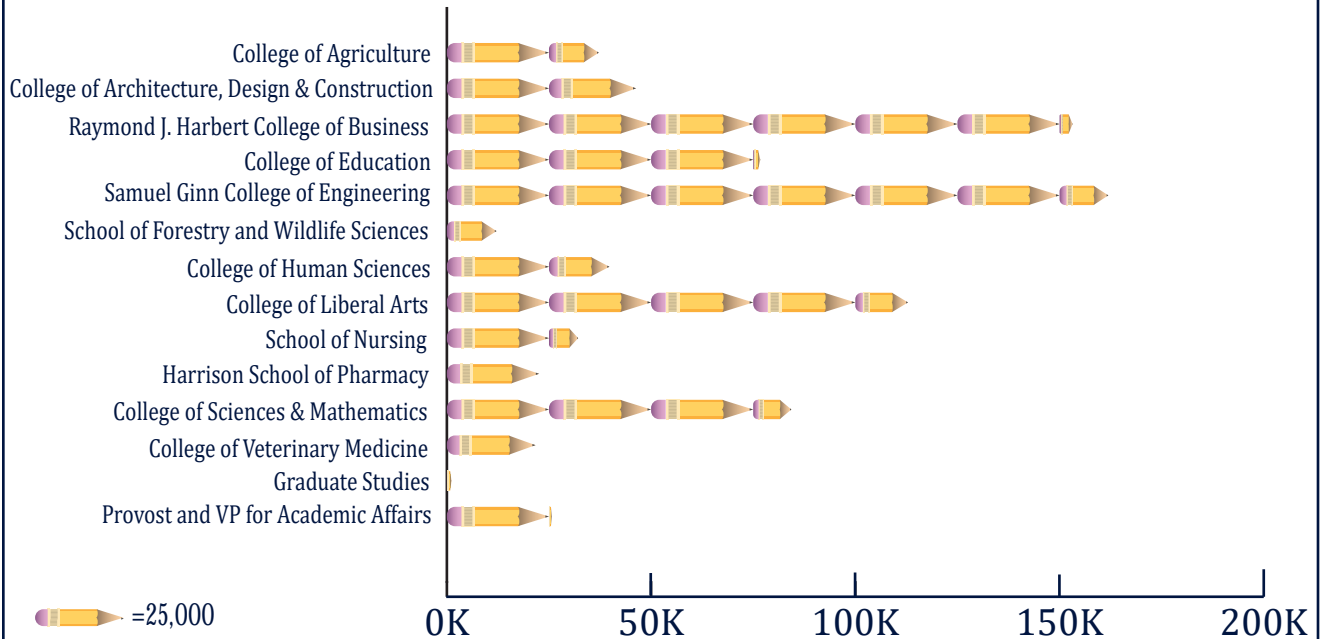
College/School	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Taken	% to Total
College of Agriculture	944	1.70%	3,039	4.94%	3,983	3.39%
College of Arch. Design & Construction	700	1.24%	2,286	3.72%	2,986	2.54%
Raymond J. Harbert College of Business	3,111	5.56%	9,493	15.43%	12,604	10.73%
College of Education	10,634	19.02%	8,325	13.53%	18,959	16.14%
Samuel Ginn Clg of Engineering	2,142	3.84%	10,971	17.83%	13,113	11.17%
Sch. of Forestry & Wildlife Sciences	228	0.41%	813	1.32%	1,041	0.89%
College of Human Sciences	492	0.88%	1,761	2.86%	2,253	1.92%
College of Liberal Arts	3,033	5.42%	5,664	9.21%	8,697	7.41%
School of Nursing	1,756	3.14%	741	1.20%	2,497	2.13%
Harrison School of Pharmacy	17,058	30.50%	5,523	8.98%	22,581	19.23%
Coll. of Sciences & Mathematics	1,020	1.82%	4,035	6.56%	5,055	4.30%
College of Veterinary Medicine	14,545	26.01%	7,165	11.65%	21,710	18.49%
Graduate School	61	0.11%	1,088	1.77%	1,149	0.98%
Provost and VP for Academic Affairs	195	0.35%	614	1.00%	809	0.69%
Total Credit Hours Taken	55,919	100.00%	61,518	100.00%	117,437	100.00%

Total Credit Hours Taken

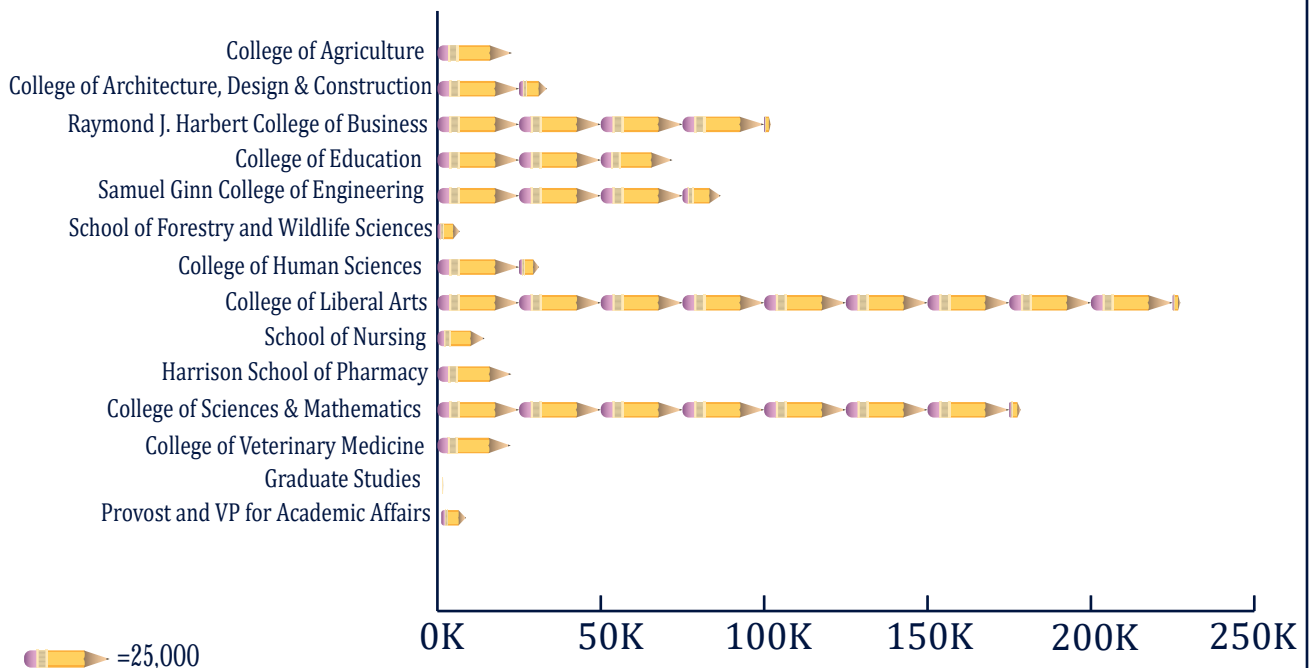
College/School	Total Credit Hours Taken	% to Total
College of Agriculture	37,209	4.49%
College of Arch. Design & Construction	46,334	5.60%
Raymond J. Harbert College of Business	153,200	18.50%
College of Education	76,733	9.27%
Samuel Ginn Clg of Engineering	161,953	19.57%
Sch. of Forestry & Wildlife Sciences	12,163	1.47%
College of Human Sciences	39,796	4.81%
College of Liberal Arts	112,909	13.64%
School of Nursing	32,146	3.88%
Harrison School of Pharmacy	22,581	2.73%
Coll. of Sciences & Mathematics	84,352	10.19%
College of Veterinary Medicine	21,710	2.62%
Graduate School	1,149	0.14%
Provost and VP for Academic Affairs	25,688	3.10%
Total Credit Hours Taken	827,923	100.00%

Auburn University Central Allocation Metrics

TOTAL CREDIT HOURS TAKEN



TOTAL CREDIT HOURS INSTRUCTED



DIRECT EXPENSES

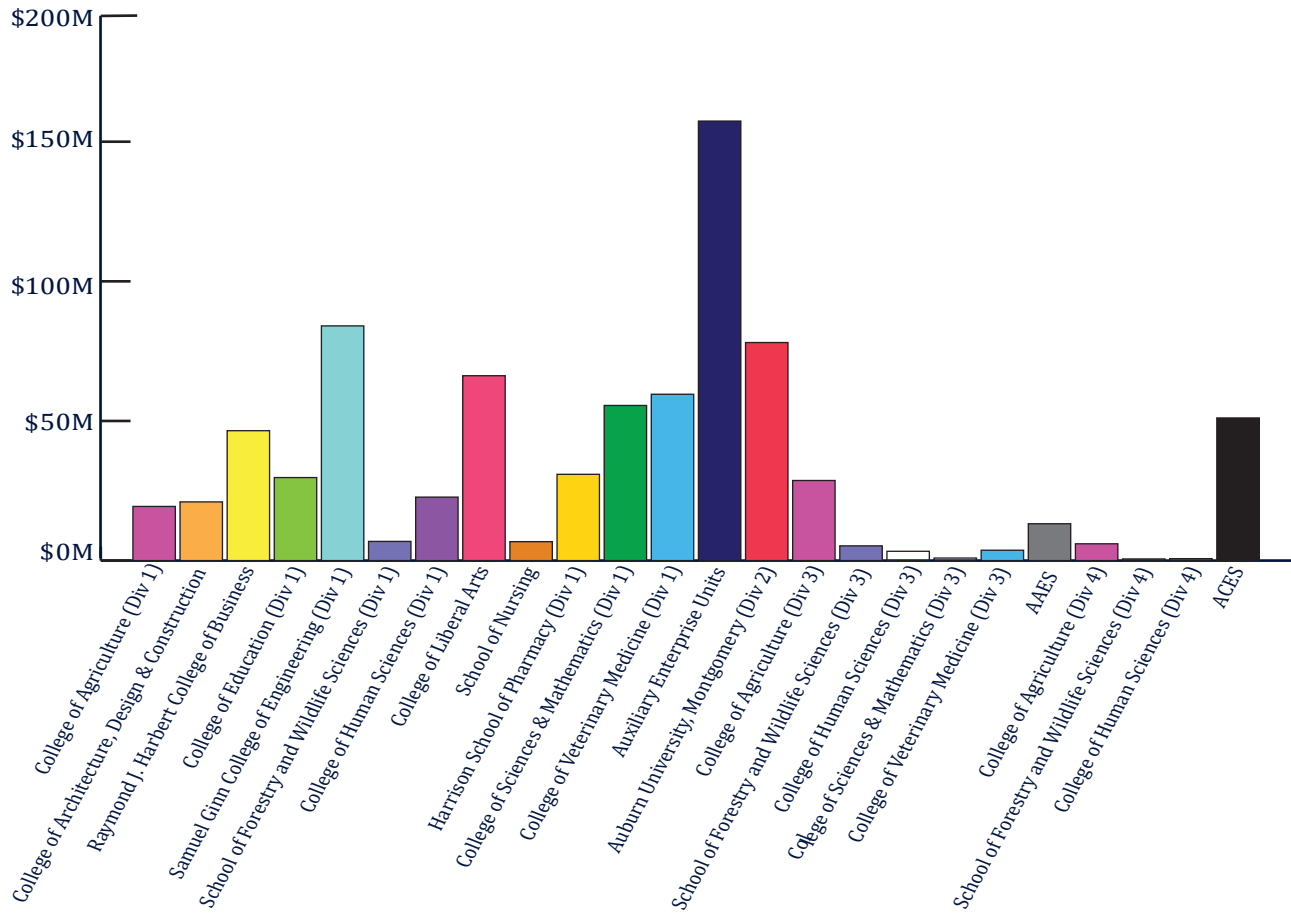
October 1, 2017-September 30, 2018

College/School/Unit	Total Expenses	% to Total
College of Agriculture (Div 1)	19,390,862	2.43%
College of Architecture Design & Construction	21,020,139	2.63%
Raymond J. Harbert College of Business	46,507,292	5.83%
College of Education (Div 1)	29,726,965	3.72%
Samuel Ginn College of Engineering (Div 1)	84,040,554	10.53%
School of Forestry and Wildlife Sciences (Div 1)	6,866,933	0.86%
College of Human Sciences (Div 1)	22,732,928	2.85%
College of Liberal Arts	66,195,347	8.29%
School of Nursing	6,781,057	0.85%
Harrison School of Pharmacy (Div 1)	30,892,635	3.87%
College of Sciences & Mathematics (Div 1)	55,549,828	6.96%
College of Veterinary Medicine (Div 1)	59,561,560	7.46%
College of Agriculture (Div 3)	28,675,950	3.59%
School of Forestry and Wildlife Sciences (Div 3)	5,281,469	0.66%
College of Human Sciences (Div 3)	3,329,535	0.42%
College of Sciences & Mathematics (Div 3)	907,672	0.11%
College of Veterinary Medicine (Div 3)	3,710,737	0.46%
College of Agriculture (Div 4)	6,023,932	0.74%
School of Forestry and Wildlife Sciences (Div 4)	594,152	0.07%
College of Human Sciences (Div 4)	692,033	0.09%
Asst VP for Auxiliary Services	642,730	0.08%
Auburn University Aviation	2,035,905	0.26%
Auxiliary Enterprises	787,136	0.10%
Bookstore	13,935,979	1.75%
Tiger Card Operations	292,589	0.04%
Copy Cat Duplicating Center	5,194	0.00%
Housing and Residence Life	30,265,957	3.79%
Intercollegiate Athletics	97,465,360	12.21%
Office of Information Technology/CIO (Auxiliary Orgs Only)	1,422,761	0.18%
Parking & Transit Services	10,523,291	1.33%
Auburn University-Montgomery	78,081,826	9.78%
Alabama Agricultural Experiment Station (AAES)	13,199,664	1.66%
Alabama Cooperative Extension System (ACES)	51,081,383	6.40%
Total Pool for Allocation	798,221,355	100.00%
Other Central Units	282,525,916	
Total Direct Expenses	1,080,747,271	

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.

Auburn University Central Allocation Metrics

Direct Expenses



STUDENT HEADCOUNT

Student Headcount is as of the 15th day of the Fall 2017 Semester.

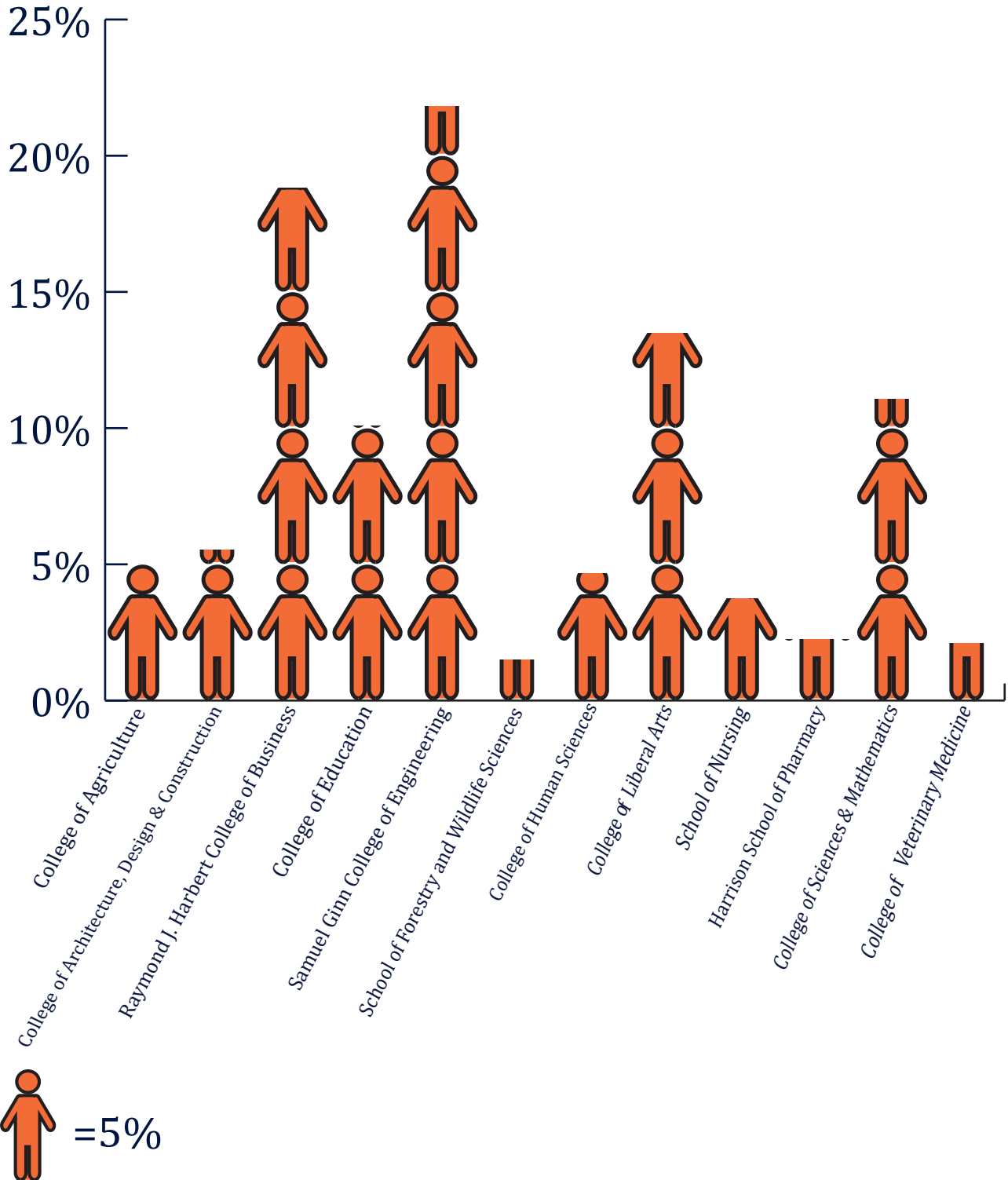
College/School	Total Headcount	% for Central Allocation	% for Other Fees
College of Agriculture	1,444	5.03%	4.85%
College of Architecture Design & Construction	1,582	5.52%	5.31%
Raymond J. Harbert College of Business	5,392	18.80%	18.10%
College of Education	2,890	10.08%	9.71%
Samuel Ginn College of Engineering	6,258	21.82%	21.02%
School of Forestry and Wildlife Sciences	427	1.49%	1.43%
College of Human Sciences	1,337	4.66%	4.49%
College of Liberal Arts	3,866	13.48%	12.98%
School of Nursing	1,070	3.73%	3.59%
Harrison School of Pharmacy	642	2.24%	2.16%
College of Sciences & Mathematics	3,171	11.06%	10.65%
College of Veterinary Medicine	604	2.11%	2.03%
Total Allocable Student Headcount	28,683	100.00%	
Graduate School	111		0.37%
Provost and VP for Academic Affairs	982		3.30%
Total Student Headcount	29,776		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.

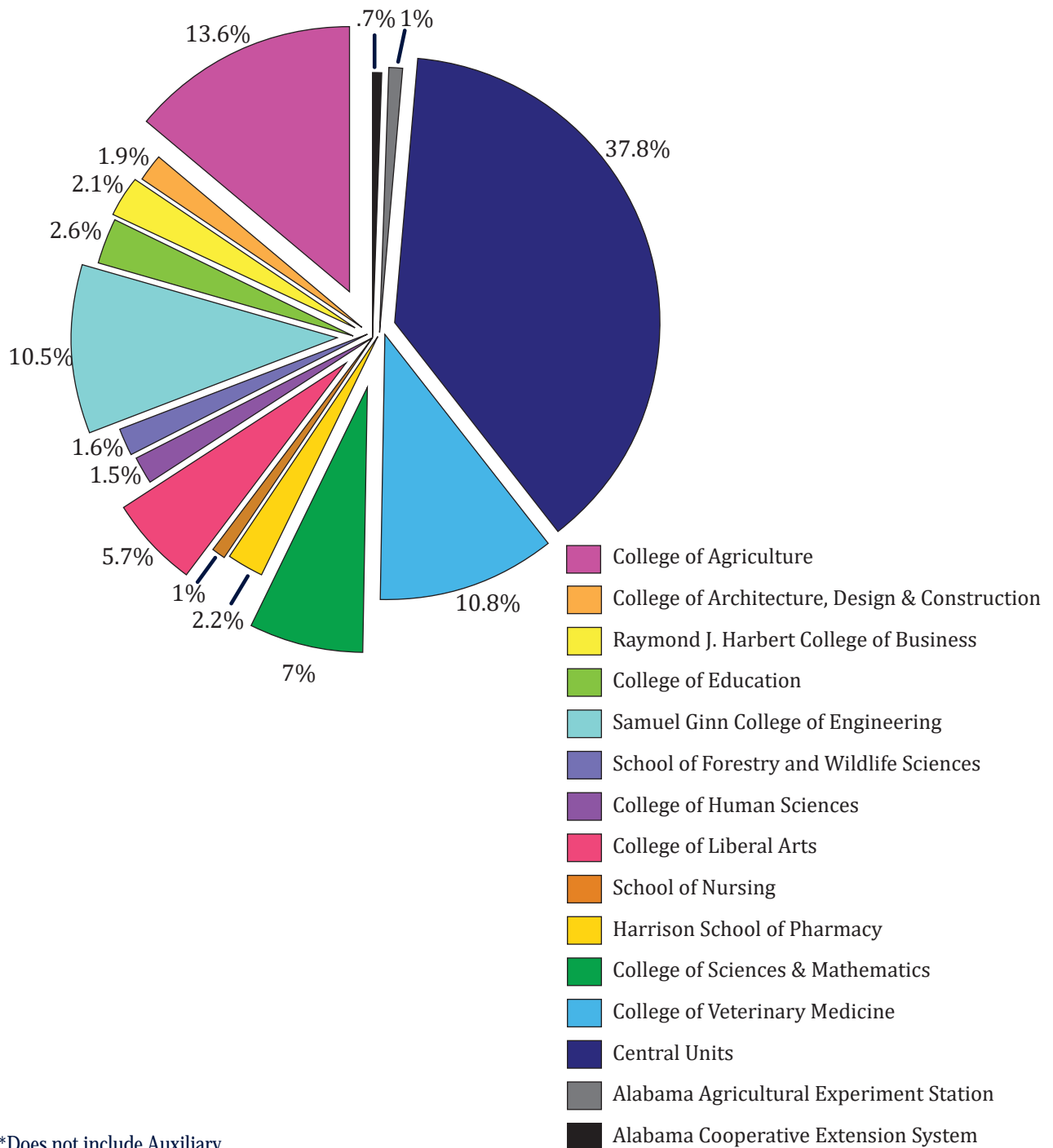
Auburn University Central Allocation Metrics

Student Headcount



Auburn University Central Allocation Metrics

Total Square Footage*



*Does not include Auxiliary

SQUARE FOOTAGE

Square Footage as of January, 2019

College/School/Unit	Total SQFT	Unclassified Assignable Areas	Special Use Facilities	Allocable SQFT	% to Total
College of Agriculture	573,266	9,621	196,545	367,100	9.88%
College of Architecture Design & Construction	83,374			83,374	2.24%
Raymond J. Harbert College of Business	151,019		6,686	144,333	3.89%
College of Education	110,319	2,214	503	107,602	2.90%
Samuel Ginn College of Engineering	514,476	1,501	3,288	509,687	13.72%
School of Forestry and Wildlife Sciences	69,272		2,273	66,999	1.80%
College of Human Sciences	64,539	135	2,520	61,884	1.67%
College of Liberal Arts	271,020		8,230	262,790	7.07%
School of Nursing	34,637			34,637	0.93%
Harrison School of Pharmacy	94,304		336	93,968	2.53%
College of Sciences & Mathematics	311,239		514	310,725	8.37%
College of Veterinary Medicine	463,578	16,918	85,971	360,689	9.71%
Alabama Agricultural Experiment Station	23,462		12,550	10,912	0.29%
Alabama Cooperative Extension System	19,834		552	19,282	0.52%
**Central Units	1,428,074	31,078	116,406	1,280,590	34.47%
Total SQFT	4,212,413	61,467	436,374	3,714,572	100.00%

*SQUARE FOOTAGE AUXILIARY SERVICES

Assist VP for Auxiliary Services	1,135			1,135	
Auburn University Aviation	95,824	4,288		91,536	
Bookstore	23,064			23,064	
Business Development Auxiliaries	181			181	
Housing and Residence Life	1,151,662			1,151,662	
Intercollegiate Athletics	665,349	1,328	472,545	191,476	
Office of Information Technology/CIO (Auxiliary Only)					
Parking & Transit Services	982,586			982,586	
Total Auxiliary Services	2,919,801	5,616	472,545	2,441,640	
Total SQFT	7,132,214	67,083	908,919	6,156,212	

*Auxiliary Units do not receive a square footage allocation since their facilities' costs are paid directly.

**SQUARE FOOTAGE CENTRAL UNITS BY AREA

Enrollment Services	23,630	533		23,097	
Graduate Studies	4,928			4,928	
Jule Collins Smith Museum	25,469			25,469	
Library	283,603	76	195	283,332	
Provost and VP for Academic Affairs	360,110	2,923	5,865	351,322	
Gogue Performing Arts Center	51,262			51,262	
VP for Student Affairs	171,652		8,961	162,691	
VP for Business and Finance	26,811			26,811	
AVP Communications and Marketing	7,657		490	7,167	
President	47,238	10,843		36,395	
Chief Operating Officer	20,568	1,279		19,289	
Chief of Staff	6,423			6,423	
Risk Management & Safety	15,475		2,615	12,860	
Alumni Development Support Services	9,319			9,319	
VP for Facilities	254,014	15,424	94,135	144,455	
VP for Research	18,938		4,145	14,793	
Associate Provost & Vice President for University Outreach	15,604			15,604	
Surplus Property	8,882			8,882	
Office of Inclusion and Diversity	7,782			7,782	
Human Resources	10,357			10,357	
Office of Information Technology/CIO	49,257			49,257	
Campus Safety and Security	9,095			9,095	
Total Central Units	1,428,074	31,078	116,406	1,280,590	

**Central Unit square footage is allocated as a part of the central unit allocation.

SPONSORED PROGRAMS REVENUE

October 1, 2017-September, 2018

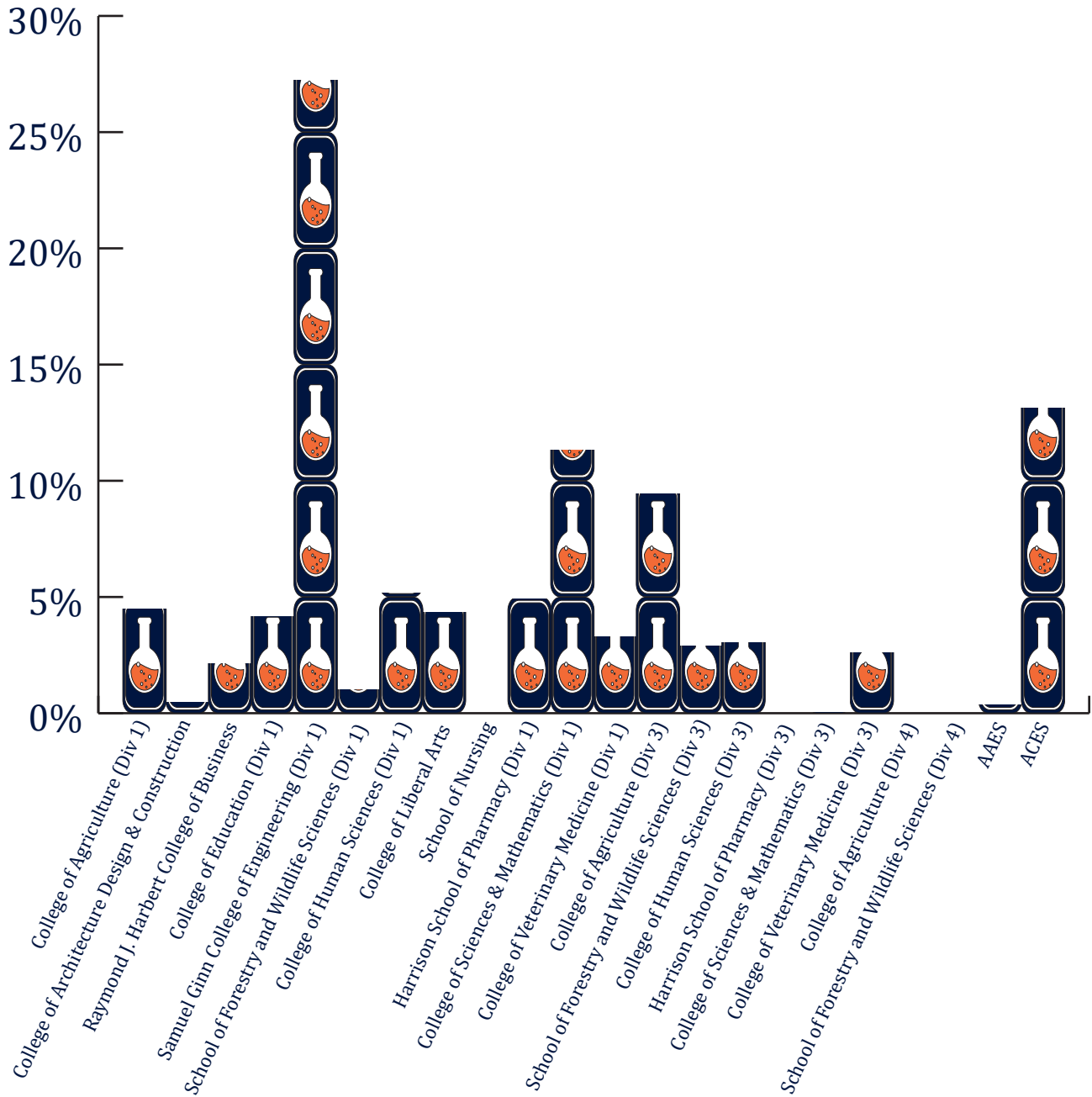
College/School/Auxiliary	Total Sponsored Program Revenue	% for Central Allocation	% for State Appropriations
College of Agriculture (Div 1)	4,452,757	4.48%	4.48%
College of Architecture Design & Construction	449,134	0.45%	0.45%
Raymond J. Harbert College of Business	2,128,495	2.14%	2.14%
College of Education (Div 1)	4,124,328	4.15%	4.15%
Samuel Ginn College of Engineering (Div 1)	27,045,094	27.23%	27.23%
School of Forestry and Wildlife Sciences (Div 1)	994,172	1.00%	1.00%
College of Human Sciences (Div 1)	5,130,141	5.17%	5.17%
College of Liberal Arts	4,315,639	4.35%	4.35%
School of Nursing	1,951	0.00%	0.00%
Harrison School of Pharmacy (Div 1)	4,893,583	4.93%	4.93%
College of Sciences & Mathematics (Div 1)	11,235,572	11.31%	11.31%
College of Veterinary Medicine (Div 1)	3,266,770	3.29%	3.29%
College of Agriculture (Div 3)	9,377,987	9.44%	9.44%
School of Forestry and Wildlife Sciences (Div 3)	2,874,887	2.90%	2.90%
College of Human Sciences (Div 3)	3,023,786	3.04%	3.04%
College of Sciences & Mathematics (Div 3)	35,263	0.04%	0.04%
College of Veterinary Medicine (Div 3)	2,589,044	2.61%	2.61%
College of Agriculture (Div 4)	157	0.00%	0.00%
School of Forestry and Wildlife Sciences (Div 4)	1,519	0.00%	0.00%
Alabama Agricultural Experiment Station (AAES)	346,770	0.35%	0.35%
Alabama Cooperative Extension System (ACES)	13,017,660	13.11%	13.11%
Total Allocable Sponsored Programs Revenue	99,304,709	100.00%	100.00%
Auburn University-Montgomery	17,898,427		
Other Central Units	20,402,472		
Total Sponsored Programs Revenue	137,605,608		

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

Sponsored Program Revenue



 = 5%

FACULTY/STAFF/STUDENT TOTAL FTE

Student FTE is as of the Census day of the Fall 2017 Semester; Faculty/Staff FTE is as of October 31, 2017 and includes AUM, AAES and ACES

College/School/Auxiliary	Total FTE	% to Total
College of Agriculture (Div 1)	1,596	5.36%
College of Architecture Design & Construction	1,551	5.21%
Raymond J. Harbert College of Business	5,122	17.19%
College of Education (Div 1)	2,666	8.95%
Samuel Ginn College of Engineering (Div 1)	5,825	19.55%
School of Forestry and Wildlife Sciences (Div 1)	475	1.59%
College of Human Sciences (Div 1)	1,378	4.63%
College of Liberal Arts	4,124	13.85%
School of Nursing	1,100	3.69%
Harrison School of Pharmacy (Div 1)	753	2.53%
College of Sciences & Mathematics (Div 1)	3,266	10.96%
College of Veterinary Medicine (Div 1)	932	3.13%
Asst VP for Auxiliary Services	3	0.01%
Auburn University Aviation	8	0.03%
Auxiliary Enterprises	4	0.01%
Bookstore	23	0.08%
Tiger Card	3	0.01%
Housing and Residence Life	55	0.18%
Intercollegiate Athletics	310	1.04%
Parking & Transit Services	29	0.10%
Alabama Agricultural Experiment Station (AAES)	104	0.35%
Alabama Cooperative Extension System (ACES)	469	1.57%
Total Allocable FTE	29,796	100.00%
Auburn University-Montgomery	678	
Other Central Units	3,017	
Total FTE	33,491	

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

