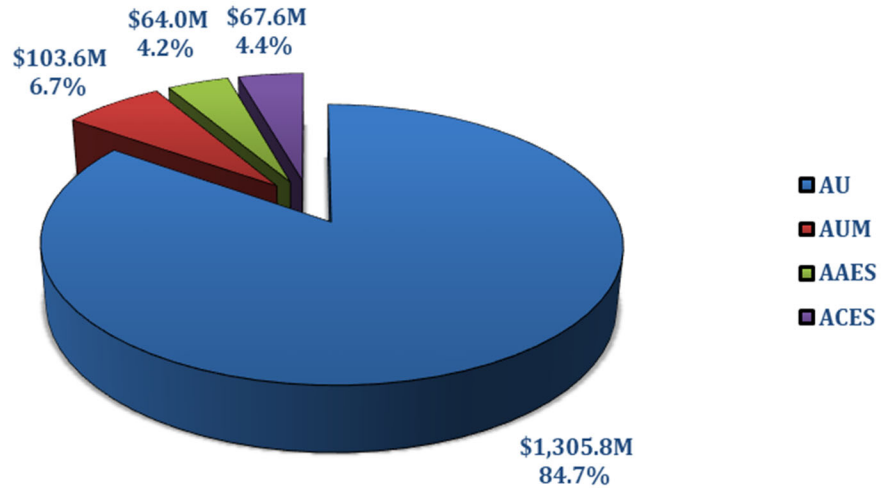


# Management Discussion

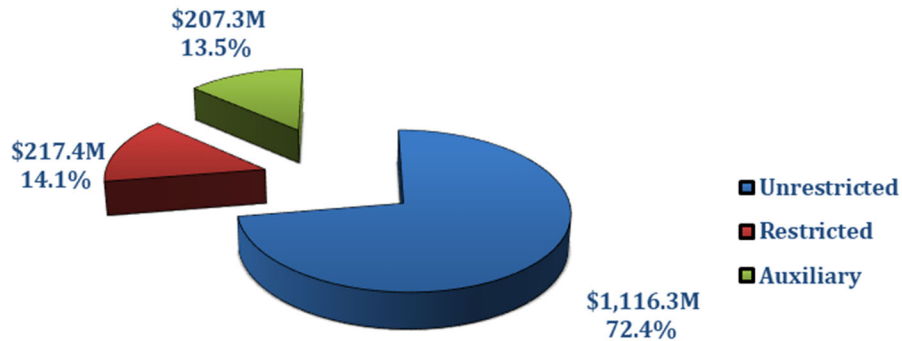
## FY 2021-22 Operating Budget Highlights

The proposed budget for FY 2021-22 is \$1.541 billion and is divided into the four budgetary divisions as illustrated in **Figure 1**. This budget has increased by \$56.9 million, or 3.84%, from the approved FY 2020-21 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 \$19.9M (6.9%) for FY 2021-22. The trend for growth in state appropriations since FY 2018 has been positive as exhibited in **Figure 3**. State revenue collections are consistently strong and point to a continued increase in appropriations in the near term.

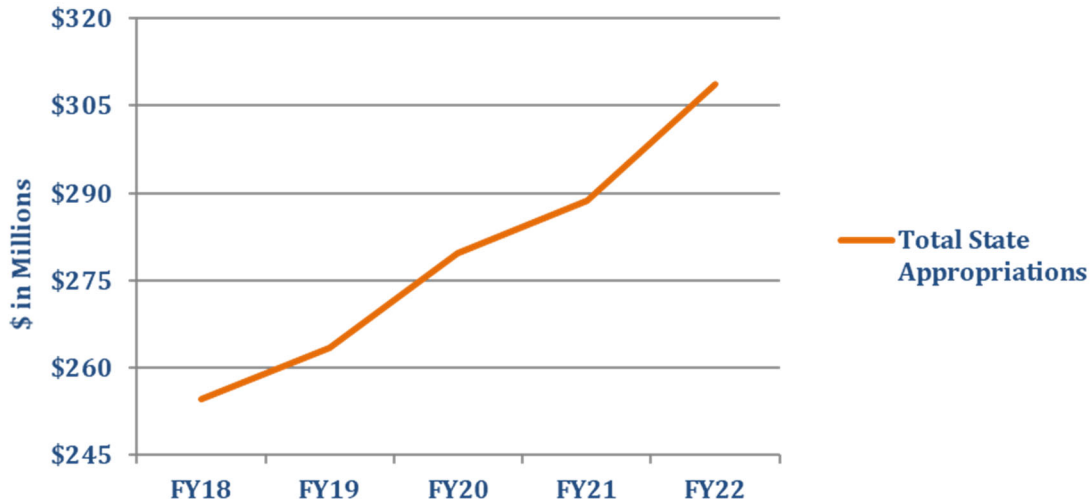
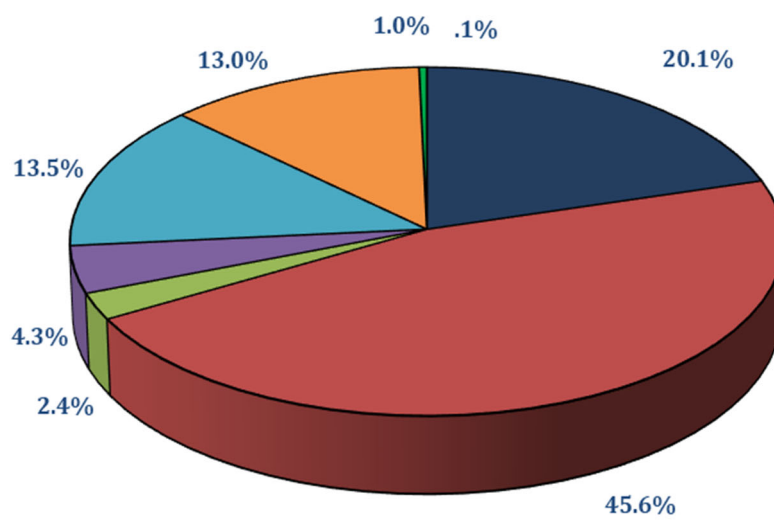


Figure 3: 5-Year Trend for State Appropriations for the Auburn University System

Tuition rates for Auburn-Main Campus and AUM were held constant for the FY 2021-22 academic year. *Tuition and fees* revenue did increase by \$13.3M (1.9%) due to recent positive enrollment trends. The main campus is anticipating it's largest freshman class ever. There were also increases in *restricted* revenues of \$14.1M (6.9%) and *auxiliary* revenues increased by \$14.0M (7.3%). Other revenues decreased by \$4.5M (4.0%).

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 2021-22, which is equal to the 66% they represented in FY 2020-21.



- State Appropriations
- Tuition and Fees
- Sales & Services
- Other Revenues
- Auxiliary Revenues
- Restricted Revenues
- Federal Appropriations
- County Appropriations

Figure 4: Total Revenue for the Auburn University System

## Expenses

The largest increase in expenses for the proposed budget is in salaries and wages. The university is planning for a 3% merit increase which accounts for \$13.2 million of an overall \$35.9 million increase. The other increases are for job family and faculty promotions (\$1.4 million), new faculty and administrative positions (\$6.8 million), the conversion of contracted employees at the Harris Early Learning Center (\$1.5 million), job realignments (\$2.7 million), on-going contractual payments to former employees (\$7.3 million) and continued budget refinement of multi-filled positions to match historic spending trends (\$3 million). Employee benefits increased by \$7.4 million from the prior year mainly due to the increases in salaries and wages but also due to a slight increase in the full-time fringe benefit rate from 30.4% to 31.0%.

The largest non-personnel increase is in debt service of \$16.7M. The majority of this increase pertains to a 2020 bond issuance that occurred later in the summer right as this budget document was completed. Funds were reallocated from other areas of the budget (mainly operating expenses) to provide resources to cover these mandatory cost increases. There was an issuance of new debt in 2021 for the purchase of transit buses that also contributes to the increase. Other areas of growth include student aid of \$5.5 million, which includes additional funding for need-based scholarships, and a net decrease in operations and maintenance costs of \$1.3 million even though there were increases related to contractual obligations for software, increases in insurance premiums, and occupancy costs on new buildings.

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.

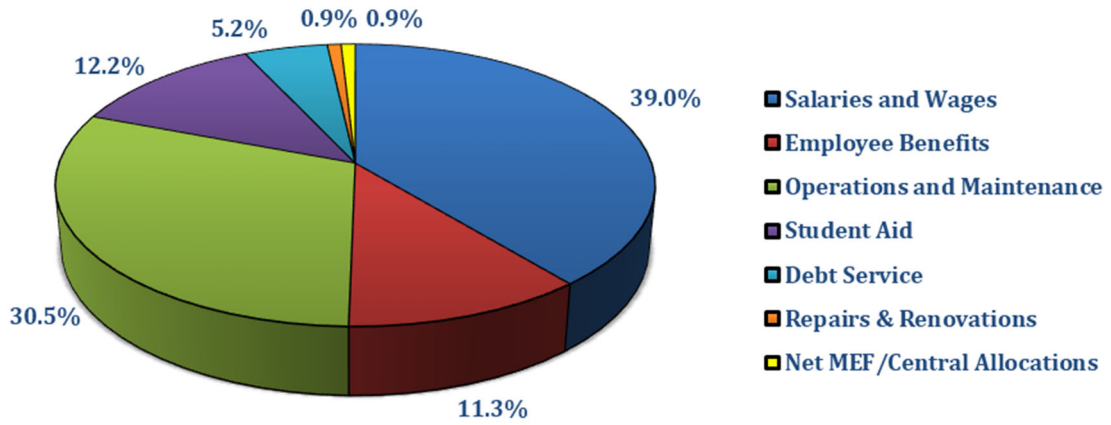


Figure 5: Expenses by Object for the Auburn University System

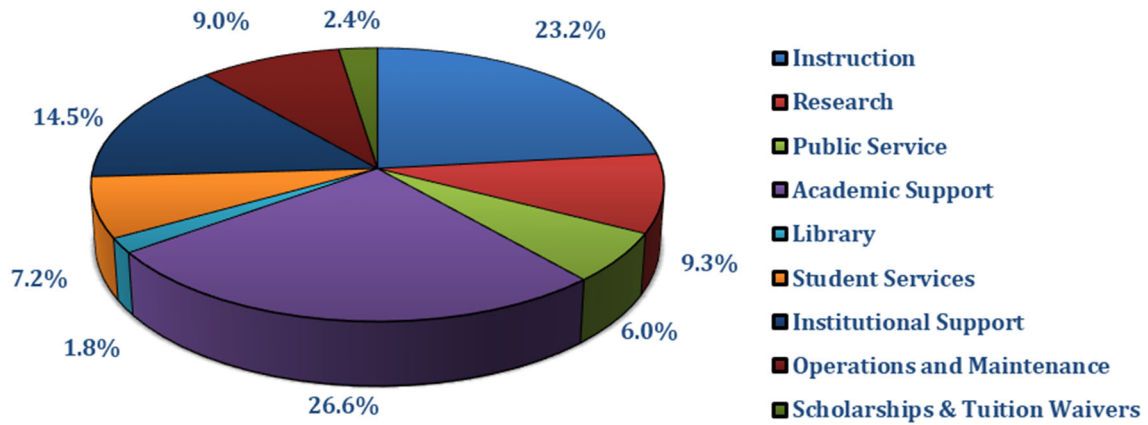


Figure 6: Expenses by Function for the Auburn University System

## **Strategic Budgeting Initiative (SBI)**

The proposed budget continues the legacy of the strategic budgeting initiative which allows for a more data-driven resource allocation process. The budget includes some slight changes in percentage allocations from the first five years of the model. Previously, all undergraduate tuition was distributed to the colleges based on a 70%/30% split between college of instruction and college of record/major. That split was changed to be 65%/35% in the current iteration of the model. In addition, the graduate tuition allocation was changed from 100% being directed to the college of record to a 90%/10% split between the college of record and college of instruction. The last change in allocation percentages was to replace a 70%/30% split of state appropriations between resident tuition allocated and sponsored activity to a 65%/35% split. The variables used for allocation continue to be based on the last full year of data, meaning there is a one year lag for most model variables. The specific data points and percentages are on the tables in the Allocation Metrics section.

During the budget development cycle for FY 2021-22, the governance committees played a part 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, some of which includes recommendation of changes to allocation methods. Its full charge and membership can be found at <http://www.auburn.edu/administration/president/univcomm/universitybudgetadvisory-restructured-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 increased to be 20% and is now only assessed on allocated revenues. The funds generated are used for both subvention and strategic investment. For FY 2021-22, the amount generated in the MEF before reallocation is \$122 million. Subvention needs are approximately \$108.3 million, which yields a strategic investment portion of \$13.7 million.

## **Other Information**

Salary & Wage Guidelines for FY 2021-22 budget development can be found at <https://auburn.edu/administration/business-finance/pdf/budget-merit--supplement-guidelines.pdf>

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

**BY FUNCTION & OBJECT**

	2021-2022 BUDGET COMBINED TOTAL	2020-2021 BUDGET COMBINED TOTAL	% CHANGE
<b>REVENUES BY SOURCE</b>			
State Appropriations	\$ 308,659,008	288,724,655	6.90%
Tuition & Fees	701,809,320	688,482,908	1.94%
Other Income	105,819,917	110,273,847	-4.04%
Auxiliary Funds	207,303,721	193,268,815	7.26%
Restricted Funds	217,397,753	203,316,419	6.93%
<b>TOTAL REVENUES BY SOURCE</b>	<b>\$ 1,540,989,719</b>	<b>1,484,066,644</b>	<b>3.84%</b>
<b>EXPENSES BY FUNCTION</b>			
Instruction	\$ 259,845,782	252,673,807	2.84%
Research	103,413,236	99,892,370	3.52%
Public Service	66,558,922	63,314,414	5.12%
Academic Support	191,138,150	193,525,811	-1.23%
Library	19,535,079	19,011,077	2.76%
Student Services	79,849,911	75,413,271	5.88%
Institutional Support	160,454,334	154,031,648	4.17%
Operations & Maintenance	100,081,978	98,166,920	1.95%
Scholarships & Tuition Waivers	135,410,853	131,452,092	3.01%
	<u>1,116,288,245</u>	<u>1,087,481,410</u>	<u>2.65%</u>
<b>Auxiliary Funds</b>	<b>207,303,721</b>	<b>193,268,815</b>	<b>7.26%</b>
<b>Restricted Funds</b>	<b>217,397,753</b>	<b>203,316,419</b>	<b>6.93%</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	<b>\$ 1,540,989,719</b>	<b>1,484,066,644</b>	<b>3.84%</b>
<b>EXPENSES BY OBJECT</b>			
Salaries & Wages	\$ 601,205,715	565,260,206	6.36%
Employee Benefits	173,901,334	166,551,429	4.41%
<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 775,107,049</b>	<b>731,811,635</b>	<b>5.92%</b>
Student Aid	\$ 188,721,647	183,228,408	3.00%
Operations & Maintenance	469,928,940	471,215,906	-0.27%
Debt Service	80,231,275	63,509,841	26.33%
Repairs & Renovations	13,312,196	13,062,196	1.91%
Net MEF/Central Unit Allocations	13,688,612	21,238,658	-35.55%
<b>TOTAL NON-PERSONNEL COSTS</b>	<b>\$ 765,882,670</b>	<b>752,255,009</b>	<b>1.81%</b>
	<u>\$ 1,540,989,719</u>	<u>1,484,066,644</u>	<u>3.84%</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	2021-2022 BUDGET COMBINED TOTAL
<b>REVENUES BY SOURCE</b>					
State Appropriations	\$ 200,078,389	27,560,194	36,696,730	44,323,695	308,659,008
Tuition & Fees	654,169,820	47,639,500			701,809,320
Other Income	95,955,812	2,380,000	5,964,155	1,519,950	105,819,917
Auxiliary Funds	196,033,721	11,270,000			207,303,721
Restricted Funds	159,533,629	14,783,388	21,294,199	21,786,537	217,397,753
<b>TOTAL REVENUES BY SOURCE</b>	<b>\$ 1,305,771,371</b>	<b>103,633,082</b>	<b>63,955,084</b>	<b>67,630,182</b>	<b>1,540,989,719</b>
<b>EXPENSES BY FUNCTION</b>					
Instruction	\$ 231,445,185	28,400,597			259,845,782
Research	69,863,521	148,383	33,401,332		103,413,236
Public Service	24,768,964	458,601		41,331,357	66,558,922
Academic Support	183,027,365	5,352,948	2,757,837		191,138,150
Library	17,664,595	1,870,484			19,535,079
Student Services	71,250,555	8,599,356			79,849,911
Institutional Support	132,551,864	19,771,807	3,618,375	4,512,288	160,454,334
Operations & Maintenance	90,514,619	6,684,018	2,883,341		100,081,978
Scholarships & Tuition Waivers	129,117,353	6,293,500			135,410,853
	950,204,021	77,579,694	42,660,885	45,843,645	1,116,288,245
<b>Auxiliary Funds</b>	<b>196,033,721</b>	<b>11,270,000</b>			<b>207,303,721</b>
<b>Restricted Funds</b>	<b>159,533,629</b>	<b>14,783,388</b>	<b>21,294,199</b>	<b>21,786,537</b>	<b>217,397,753</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	<b>\$ 1,305,771,371</b>	<b>103,633,082</b>	<b>63,955,084</b>	<b>67,630,182</b>	<b>1,540,989,719</b>
<b>EXPENSES BY OBJECT</b>					
Salaries & Wages	\$ 500,864,629	42,219,284	25,881,640	32,240,162	601,205,715
Employee Benefits	139,068,272	12,484,064	7,322,814	15,026,184	173,901,334
<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 639,932,901</b>	<b>54,703,348</b>	<b>33,204,454</b>	<b>47,266,346</b>	<b>775,107,049</b>
<b>Student Aid</b>	<b>\$ 182,209,647</b>	<b>6,350,000</b>	<b>162,000</b>		<b>188,721,647</b>
Operations & Maintenance	395,116,638	32,200,259	26,760,494	15,851,549	469,928,940
Debt Service	73,862,891	6,368,384			80,231,275
Repairs & Renovations	12,057,000	1,255,196			13,312,196
Net MEF/Central Unit Allocation	2,592,294	2,755,895	3,828,136	4,512,287	13,688,612
<b>TOTAL NON-PERSONNEL COSTS</b>	<b>\$ 665,838,470</b>	<b>48,929,734</b>	<b>30,750,630</b>	<b>20,363,836</b>	<b>765,882,670</b>
<b>TOTAL BUDGET BY OBJECT</b>	<b>\$ 1,305,771,371</b>	<b>103,633,082</b>	<b>63,955,084</b>	<b>67,630,182</b>	<b>1,540,989,719</b>



**AUBURN UNIVERSITY - ALL DIVISIONS**

**BUDGETED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2022

	2021-2022 BUDGET COMBINED TOTAL	2020-2021 BUDGET COMBINED TOTAL
<b>OPERATING REVENUES</b>		
Tuition & Fees, net of scholarships and waivers of \$188,721,647 and \$183,228,408 respectively.	513,087,673	505,254,500
Government Appropriations	17,534,262	16,999,645 *
Contracts and Grants	151,994,947	136,661,310 *
Sales & Service - of Educational Depts.	37,490,704	38,325,211
Auxiliary Revenue	207,303,721	193,268,815
Other Operating Revenues	56,933,863	60,347,787
<b>Total Operating Revenues</b>	<b>984,345,170</b>	<b>950,857,268</b>
<b>OPERATING EXPENSES</b>		
Compensation & Benefits	775,107,049	731,811,635
Utilities	25,873,126	23,607,268
Other Supplies & Services	444,055,814	447,608,638
Repair and Renovation	13,312,196	13,062,196
<b>Total Operating Expenses</b>	<b>1,258,348,185</b>	<b>1,216,089,737</b>
<b>Operating Loss</b>	<b>(274,003,015)</b>	<b>(265,232,469)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
State Appropriations	308,659,008	288,724,655
Gifts	26,417,703	28,963,436 *
Investment Income	32,599,757	31,847,877 *
Other Restricted Income	246,434	445,000
Capital Debt (includes interest and principal)	(80,231,275)	(63,509,841)
<b>Non-Operating Revenues, net</b>	<b>287,691,627</b>	<b>286,471,127</b>
<b>OTHER CHANGES IN NET POSITION</b>		
MEF Participation	121,973,782	120,491,227
MEF Adjustment	(108,285,170)	(99,252,569)
<b>Net Increase in Net Position</b>	<b>13,688,612</b>	<b>21,238,658</b>
<b>CHANGE IN POSITION</b>	<b>\$ -</b>	<b>\$ -</b>

\*Prior year has been adjusted for classification changes.

**COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION**

**AUBURN UNIVERSITY**

	FY2022	FY2021	% CHANGE
<b>AUBURN UNIVERSITY MAIN CAMPUS</b>			
<b>REVENUES BY SOURCE</b>			
State Appropriations	\$ 200,078,389	\$ 185,934,134	7.61%
Tuition & Fees	654,169,820	640,843,408	2.08%
Other Income	95,955,812	101,115,997	-5.10%
Auxiliary Funds	196,033,721	181,998,815	7.71%
Restricted Funds	159,533,629	145,629,727	9.55%
<b>TOTAL AUBURN UNIVERSITY MAIN CAMPUS</b>	<b>\$ 1,305,771,371</b>	<b>\$ 1,255,522,081</b>	<b>4.00%</b>
<b>EXPENSES BY FUNCTION</b>			
Instruction	\$ 231,445,185	\$ 225,520,211	2.63%
Research	69,863,521	68,571,063	1.88%
Public Service	24,768,964	24,075,205	2.88%
Academic Support	183,027,365	186,113,583	-1.66%
Library	17,664,595	17,131,836	3.11%
Student Services	71,250,555	65,171,745	9.33%
Institutional Support	132,551,864	127,905,182	3.63%
Operations and Maintenance	90,514,619	88,246,122	2.57%
Scholarships and Tuition Waivers	129,117,353	125,158,592	3.16%
	950,204,021	927,893,539	2.40%
 Auxiliary Funds	 196,033,721	 181,998,815	 7.71%
 Restricted Funds	 159,533,629	 145,629,727	 9.55%
<b>TOTAL AUBURN UNIVERSITY MAIN CAMPUS</b>	<b>\$ 1,305,771,371</b>	<b>\$ 1,255,522,081</b>	<b>4.00%</b>

**AUBURN UNIVERSITY AT MONTGOMERY**

	FY2022	FY2021	% CHANGE
<b>AUBURN UNIVERSITY AT MONTGOMERY</b>			
<b>REVENUES BY SOURCE</b>			
State Appropriations	\$ 27,560,194	\$ 26,000,183	6.00%
Tuition & Fees	47,639,500	47,639,500	0.00%
Other Income	2,380,000	2,380,000	0.00%
Auxiliary Funds	11,270,000	11,270,000	0.00%
Restricted Funds	14,783,388	14,783,388	0.00%
<b>TOTAL AUBURN UNIVERSITY AT MONTGOMERY</b>	<b>\$ 103,633,082</b>	<b>\$ 102,073,071</b>	<b>1.53%</b>
<b>EXPENSES BY FUNCTION</b>			
Instruction	\$ 28,400,597	\$ 27,153,596	4.59%
Research	148,383	124,089	19.58%
Public Service	458,601	488,017	-6.03%
Academic Support	5,352,948	5,427,167	-1.37%
Library	1,870,484	1,879,241	-0.47%
Student Services	8,599,356	10,241,526	-16.03%
Institutional Support	19,771,807	17,324,649	14.13%
Operations and Maintenance	6,684,018	7,087,898	-5.70%
Scholarships and Tuition Waivers	6,293,500	6,293,500	0.00%
	77,579,694	76,019,683	2.05%
 Auxiliary Funds	 11,270,000	 11,270,000	 0.00%
 Restricted Funds	 14,783,388	 14,783,388	 0.00%
<b>TOTAL AUBURN UNIVERSITY AT MONTGOMERY</b>	<b>\$ 103,633,082</b>	<b>\$ 102,073,071</b>	<b>1.53%</b>

**COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION**

**ALABAMA AGRICULTURAL EXPERIMENT STATION**

	FY2022	FY2021	% CHANGE
<b>ALABAMA AGRICULTURAL EXPERIMENT STATION</b>			
<b>REVENUES BY SOURCE</b>			
State Appropriations	\$ 36,696,730	\$ 34,716,841	5.70%
Other Income	5,964,155	5,431,200	9.81%
Restricted Funds	21,294,199	19,976,679	6.60%
<b>TOTAL ALABAMA AGRICULTURAL EXP STATION</b>	<b>\$ 63,955,084</b>	<b>\$ 60,124,720</b>	<b>6.37%</b>
<b>EXPENSES BY FUNCTION</b>			
Research	\$ 33,401,334	\$ 31,197,218	7.07%
Academic Support	2,757,835	1,985,061	38.93%
Institutional Support	3,618,375	4,132,862	-12.45%
Operations & Maintenance	2,883,341	2,832,900	1.78%
	<u>42,660,885</u>	<u>40,148,041</u>	<u>6.26%</u>
Restricted Funds	21,294,199	19,976,679	6.60%
<b>TOTAL ALABAMA AGRICULTURAL EXP STATION</b>	<b>\$ 63,955,084</b>	<b>\$ 60,124,720</b>	<b>6.37%</b>

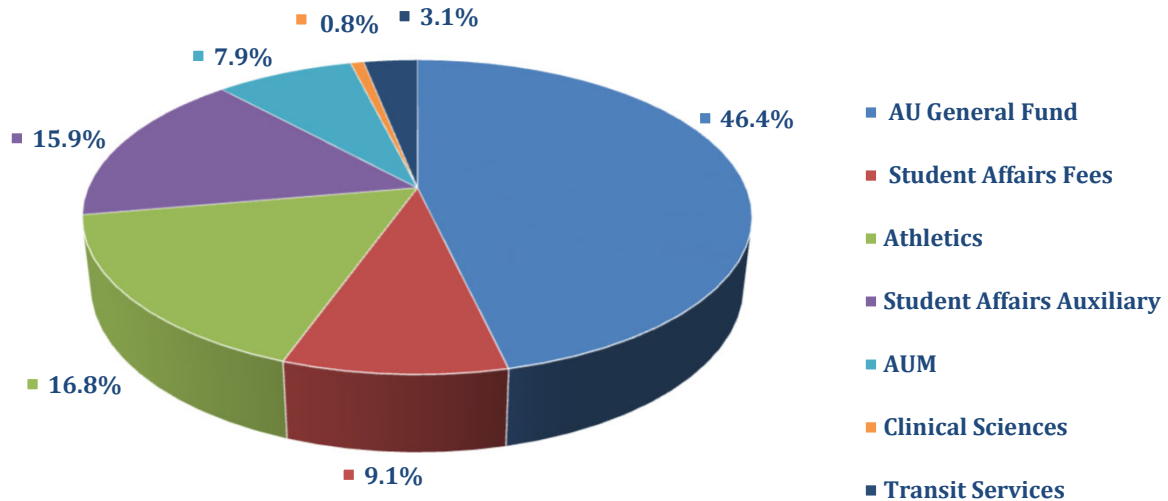
**ALABAMA COOPERATIVE EXTENSION SYSTEM**

	FY2022	FY2021	% CHANGE
<b>COOPERATIVE EXTENSION SYSTEM</b>			
<b>REVENUES BY SOURCE</b>			
State Appropriations	\$ 44,323,695	\$ 42,073,497	5.35%
Other Income	1,519,950	1,346,650	12.87%
Restricted Funds	21,786,537	22,926,625	-4.97%
<b>TOTAL ALABAMA COOPERATIVE EXT SYSTEM</b>	<b>\$ 67,630,182</b>	<b>\$ 66,346,772</b>	<b>1.93%</b>
<b>EXPENSES BY FUNCTION</b>			
Public Service	\$ 41,331,358	\$ 38,751,192	6.66%
Institutional Support	4,512,287	4,668,955	-3.36%
	<u>45,843,645</u>	<u>43,420,147</u>	<u>5.58%</u>
Restricted Funds	21,786,537	22,926,625	-4.97%
<b>TOTAL ALABAMA COOPERATIVE EXT SYSTEM</b>	<b>\$ 67,630,182</b>	<b>\$ 66,346,772</b>	<b>1.93%</b>

**AUBURN UNIVERSITY**  
**FY 2021-2022 DEBT SERVICE SCHEDULE**  
**INCLUDES PRINCIPAL & INTEREST**

	2021-2022	2020-2021	% CHANGE
AU General Fund	37,193,980	29,562,000	25.82%
Student Affairs Fees	7,304,391	7,304,893	-0.01%
Transit Services	2,485,617		
Clinical Sciences	610,850	606,550	0.00%
Student Affairs Auxiliary	12,797,588	12,796,111	0.01%
Athletics	13,470,465	8,359,680	61.14%
AUM	6,368,384	4,880,607	30.48%
	<b>80,231,275</b>	<b>63,509,841</b>	<b>26.33%</b>

**2021-2022  
Debt Service**



**AUBURN UNIVERSITY**  
**FY 2021-2022 STATE APPROPRIATIONS**  
**DIVISION SUMMARY**  
Per Bill SB189 (Act 2021-342)

**AUBURN UNIVERSITY**

Operations and Maintenance	204,639,947 *
Teacher In-Service Center	238,384 *
Poultry Science	250,000 *
National Livestock Competition	250,000 *
CLT Outreach	940,125 *
Opioid Addiction Recovery	125,000 *
Allocated to AAES under SBI Model	(280,682)
Allocated to ACES under SBI Model	(6,084,385)
<b>Total</b>	<u><u>200,078,389</u></u>

**AUBURN UNIVERSITY AT MONTGOMERY**

Operations and Maintenance	27,445,279 *
Senior Resource Center	114,915 *
<b>Total</b>	<u><u>27,560,194</u></u>

**ALABAMA AGRICULTURAL EXPERIMENT STATION**

Operations and Maintenance	36,416,048 *
Allocated from AU to AAES under SBI Model	280,682
<b>Total</b>	<u><u>36,696,730</u></u>

**ALABAMA COOPERATIVE EXTENSION SYSTEM**

Operations and Maintenance	38,239,310 *
Allocated from AU to ACES under SBI Model	6,084,385
<b>Total</b>	<u><u>44,323,695</u></u>

**TOTAL 2021-2022 STATE APPROPRIATIONS**

Operations and Maintenance	306,740,584
Earmarks	1,680,040
Teacher In-Service Center	238,384
Allocated Under Budget Model	-
<b>Total</b>	<u><u>308,659,008</u></u>

\*Per Bill SB189 (Act 2021-342)

## SUMMARY OF CENTRAL UNIT EXPENSES BY POOL

### ACADEMIC AND STUDENT SERVICES

#### ALLOCATION METHOD- CREDIT HOURS INSTRUCTED

VP for Enrollment Management	5,210,722
Graduate Studies	847,296
Jule Collins Smith Museum	1,483,949
AU Performing Arts Center	2,263,739
Library	17,878,446
Provost and VP Academic Affairs	40,806,607
Student Affairs	9,108,703
<b>Total</b>	<b>77,599,462</b>

### ADMINISTRATION

#### ALLOCATION METHOD- DIRECT EXPENSES

VP for Bus-Fin & CFO	1,677,749
Asst VP Communications and Mkt	2,632,458
Executive Vice President	6,239,542
Office of the President	8,746,385
Risk Management & Safety	7,364,116
<b>Total</b>	<b>26,660,250</b>

### ALUMNI AFFAIRS & DEVELOPMENT

#### ALLOCATION METHOD- STUDENT HEADCOUNT

Vice President for Alumni Affairs	2,642,403
Endowment Investment Office	465,736
Vice President for Development	8,916,046
Senior VP-Advancement	697,292
<b>Total</b>	<b>12,721,477</b>

### FACILITIES

#### ALLOCATION METHOD- SQUARE FOOTAGE

Assoc Vice President Facilities	65,201,634
Repair and Renovation	11,807,000
Debt Service	37,193,980
<b>Total</b>	<b>114,202,614</b>

### SPONSORED PROGRAMS

#### ALLOCATION METHOD- SPONSORED PROGRAM REVENUE

VP for Research and Economic Dev	12,948,840
<b>Total</b>	<b>12,948,840</b>

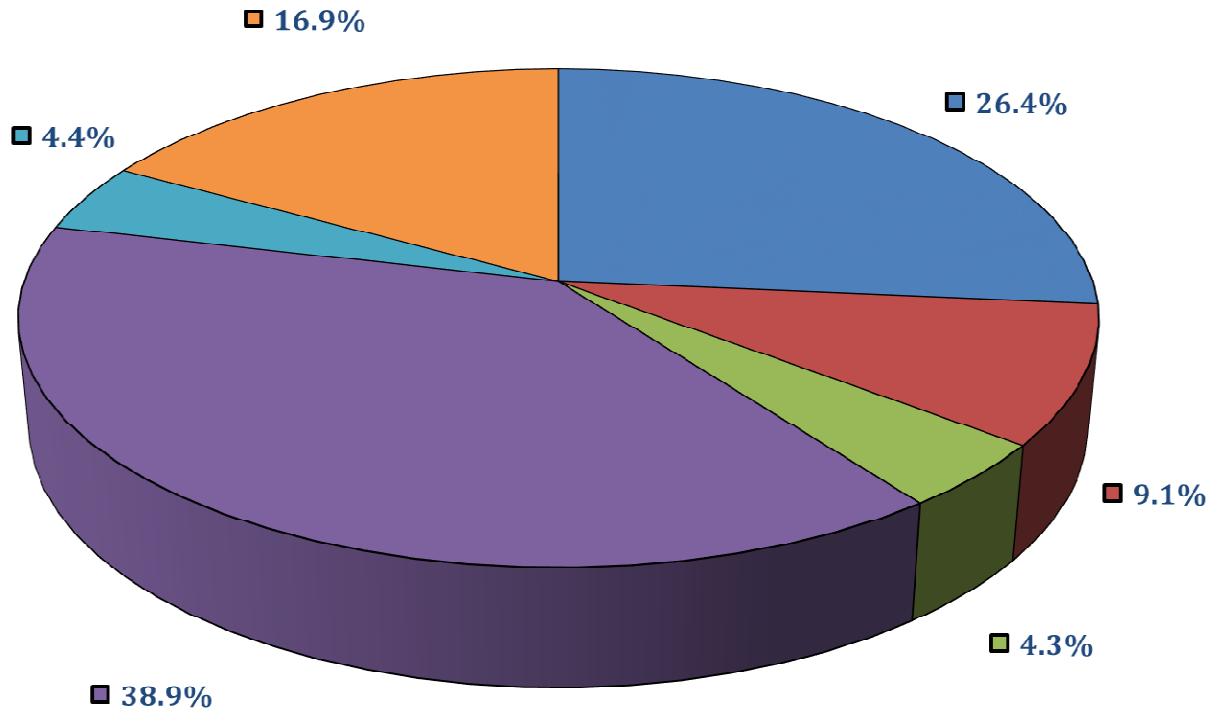
### UNIVERSITY-WIDE SUPPORT

#### ALLOCATION METHOD- STUDENT/FACULTY/STAFF FTE

Assoc Prov & VP for Outreach	3,533,166
Surplus Property	129,169
Office of Inclusion and Diversity	2,386,718
Human Resources	9,298,941
Chief Info Office and Info Technology	24,617,749
Campus Safety and Security	9,671,751
<b>Total</b>	<b>49,637,494</b>

**Total Central Unit Allocation**      **293,770,137**

## Auburn University Central Unit Expenses by Pool



■ Academic & Student Services

■ Administration

■ Alumni Affairs & Development

■ Facilities

■ Sponsored Programs

■ University Wide Support

## CREDIT HOURS INSTRUCTED

Fall 2019-Summer 2020, Data is frozen on the Census Day of each semester.

### Undergraduate

College/School	College Code	Resident	% to Total	Non-Resident	% to Total	Total Undergraduate Credit Hours Instructed	% to Total
College of Agriculture	AG	14,744	3.29%	4,263	1.47%	19,007	2.58%
College of Arch. Design & Construction	AR	19,303	4.31%	12,812	4.43%	32,115	4.34%
Raymond J. Harbert College of Business	BU	58,881	13.14%	45,916	15.86%	104,797	14.21%
College of Education	ED	38,383	8.57%	18,454	6.38%	56,837	7.71%
Samuel Ginn Clg of Engineering	EN	52,147	11.64%	31,313	10.82%	83,460	11.32%
Sch. of Forestry & Wildlife Sciences	FW	5,037	1.12%	1,501	0.52%	6,538	0.89%
College of Human Sciences	HS	19,389	4.33%	12,010	4.15%	31,399	4.26%
College of Liberal Arts	LA	131,883	29.44%	95,439	32.98%	227,322	30.82%
School of Nursing	NU	7,909	1.77%	3,489	1.21%	11,398	1.55%
Harrison School of Pharmacy	PY	103	0.02%	41	0.01%	144	0.02%
Coll. of Sciences & Mathematics	SM	97,419	21.74%	60,822	21.02%	158,241	21.46%
College of Veterinary Medicine	VM	162	0.04%	32	0.01%	194	0.03%
Graduate School	GS	39	0.01%	6	0.00%	45	0.01%
Provost and VP for Academic Affairs	PR	2,630	0.58%	3,320	1.14%	5,950	0.80%
<b>Total Credit Hours Instructed</b>		<b>448,029</b>	<b>100.00%</b>	<b>289,418</b>	<b>100.00%</b>	<b>737,447</b>	<b>100.00%</b>

### Graduate

College/School	College Code	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Instructed	% to Total
College of Agriculture	AG	733	1.32%	2,828	4.57%	3,561	3.04%
College of Arch. Design & Construction	AR	988	1.78%	2,146	3.47%	3,133	2.67%
Raymond J. Harbert College of Business	BU	3,278	5.92%	10,432	16.86%	13,711	11.69%
College of Education	ED	7,484	13.51%	8,762	14.16%	16,246	13.85%
Samuel Ginn Clg of Engineering	EN	2,703	4.88%	9,584	15.48%	12,287	10.48%
Sch. of Forestry & Wildlife Sciences	FW	503	0.91%	914	1.48%	1,417	1.21%
College of Human Sciences	HS	381	0.69%	1,319	2.13%	1,700	1.45%
College of Liberal Arts	LA	4,345	7.84%	6,332	10.23%	10,677	9.10%
School of Nursing	NU	1,473	2.66%	1,346	2.17%	2,819	2.40%
Harrison School of Pharmacy	PY	18,470	33.34%	4,905	7.92%	23,375	19.93%
Coll. of Sciences & Mathematics	SM	1,297	2.34%	5,241	8.47%	6,539	5.58%
College of Veterinary Medicine	VM	13,533	24.43%	7,861	12.70%	21,393	18.24%
Graduate School	GS	200	0.36%	63	0.10%	263	0.22%
Provost and VP for Academic Affairs	PR	4	0.02%	161	0.26%	165	0.14%
<b>Total Credit Hours Instructed</b>		<b>55,392</b>	<b>100.00%</b>	<b>61,894</b>	<b>100.00%</b>	<b>117,286</b>	<b>100.00%</b>

### Total Credit Hours Instructed

College/School	College Code	Total Credit Hours Instructed	% to Total
College of Agriculture	AG	22,568	2.66%
College of Arch. Design & Construction	AR	35,248	4.16%
Raymond J. Harbert College of Business	BU	118,508	13.97%
College of Education	ED	73,083	8.62%
Samuel Ginn Clg of Engineering	EN	95,747	11.29%
Sch. of Forestry & Wildlife Sciences	FW	7,955	0.94%
College of Human Sciences	HS	33,099	3.90%
College of Liberal Arts	LA	237,999	28.06%
School of Nursing	NU	14,217	1.68%
Harrison School of Pharmacy	PY	23,519	2.77%
Coll. of Sciences & Mathematics	SM	164,780	19.42%
College of Veterinary Medicine	VM	21,587	2.53%
		<b>848,310</b>	<b>100.00%</b>
Graduate School	GS	308	
Provost and VP for Academic Affairs	PR	6,115	
<b>Total Credit Hours Instructed</b>		<b>854,733</b>	

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 2019-Summer 2020, Data is frozen on the Census Day of each semester.

### Undergraduate

College/School	College Code	Resident	% to Total	Non-Resident	% to Total	Total Undergraduate Credit Hours Taken	% to Total
College of Agriculture	AG	23,351	5.21%	8,500	2.94%	31,851	4.32%
College of Arch. Design & Construction	AR	26,894	6.00%	17,810	6.15%	44,704	6.06%
Raymond J. Harbert College of Business	BU	79,245	17.69%	76,810	26.54%	156,055	21.16%
College of Education	ED	40,345	9.00%	15,083	5.21%	55,428	7.52%
Samuel Ginn Clg of Engineering	EN	100,501	22.43%	60,094	20.76%	160,595	21.78%
Sch. of Forestry & Wildlife Sciences	FW	10,371	2.31%	3,414	1.18%	13,785	1.87%
College of Human Sciences	HS	24,020	5.36%	18,564	6.41%	42,584	5.77%
College of Liberal Arts	LA	75,484	16.85%	48,119	16.63%	123,603	16.76%
School of Nursing	NU	19,341	4.32%	9,261	3.20%	28,602	3.88%
Harrison School of Pharmacy	PY						
Coll. of Sciences & Mathematics	SM	47,568	10.62%	21,830	7.54%	69,398	9.41%
College of Veterinary Medicine	VM						
Graduate School	GS						
Provost and VP for Academic Affairs	PR	909	0.21%	9,933	3.44%	10,842	1.47%
<b>Total Credit Hours Taken</b>		<b>448,029</b>	<b>100.00%</b>	<b>289,418</b>	<b>100.00%</b>	<b>737,447</b>	<b>100.00%</b>

### Graduate

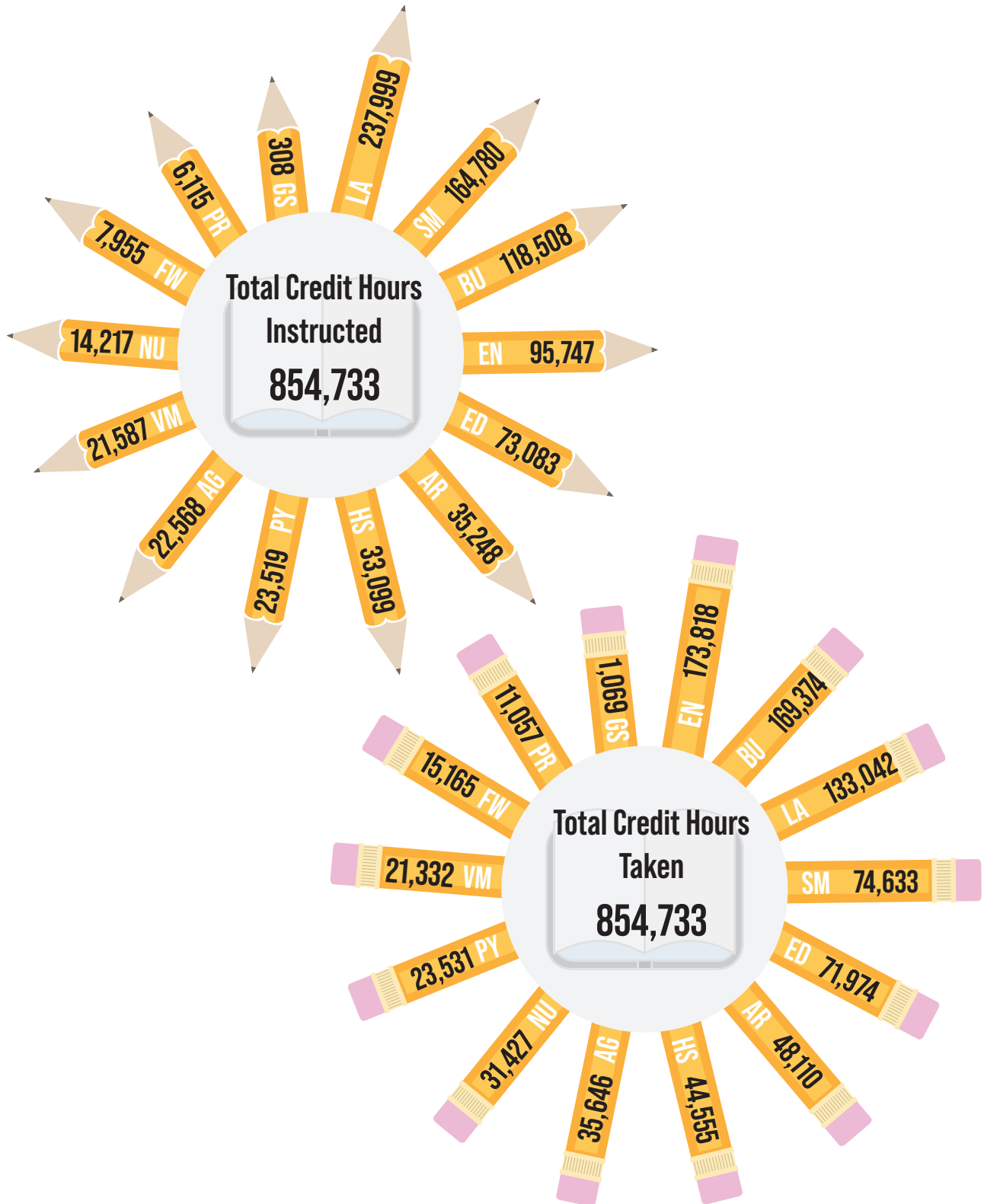
College/School	College Code	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Taken	% to Total
College of Agriculture	AG	768	1.39%	3,027	4.89%	3,795	3.24%
College of Arch. Design & Construction	AR	1,030	1.86%	2,376	3.84%	3,406	2.90%
Raymond J. Harbert College of Business	BU	3,125	5.64%	10,194	16.47%	13,319	11.36%
College of Education	ED	7,777	14.04%	8,769	14.17%	16,546	14.11%
Samuel Ginn Clg of Engineering	EN	2,943	5.31%	10,280	16.61%	13,223	11.27%
Sch. of Forestry & Wildlife Sciences	FW	517	0.93%	863	1.39%	1,380	1.18%
College of Human Sciences	HS	416	0.75%	1,555	2.51%	1,971	1.68%
College of Liberal Arts	LA	4,092	7.39%	5,347	8.64%	9,439	8.05%
School of Nursing	NU	1,473	2.66%	1,352	2.18%	2,825	2.41%
Harrison School of Pharmacy	PY	18,510	33.42%	5,021	8.11%	23,531	20.06%
Coll. of Sciences & Mathematics	SM	1,136	2.05%	4,099	6.62%	5,235	4.46%
College of Veterinary Medicine	VM	13,493	24.36%	7,839	12.67%	21,332	18.19%
Graduate School	GS	45	0.08%	1,024	1.65%	1,069	0.91%
Provost and VP for Academic Affairs	PR	67	0.12%	148	0.25%	215	0.18%
<b>Total Credit Hours Taken</b>		<b>55,392</b>	<b>100.00%</b>	<b>61,894</b>	<b>100.00%</b>	<b>117,286</b>	<b>100.00%</b>

### Total Credit Hours Taken

College/School	College Code	Total Credit Hours Taken	% to Total
College of Agriculture	AG	35,646	4.17%
College of Arch. Design & Construction	AR	48,110	5.63%
Raymond J. Harbert College of Business	BU	169,374	19.82%
College of Education	ED	71,974	8.42%
Samuel Ginn Clg of Engineering	EN	173,818	20.34%
Sch. of Forestry & Wildlife Sciences	FW	15,165	1.77%
College of Human Sciences	HS	44,555	5.21%
College of Liberal Arts	LA	133,042	15.57%
School of Nursing	NU	31,427	3.68%
Harrison School of Pharmacy	PY	23,531	2.75%
Coll. of Sciences & Mathematics	SM	74,633	8.73%
College of Veterinary Medicine	VM	21,332	2.50%
Graduate School	GS	1,069	0.13%
Provost and VP for Academic Affairs	PR	11,057	1.28%
<b>Total Credit Hours Taken</b>		<b>854,733</b>	<b>100.00%</b>

# Auburn University Central Allocation Metrics

## Credit Hours



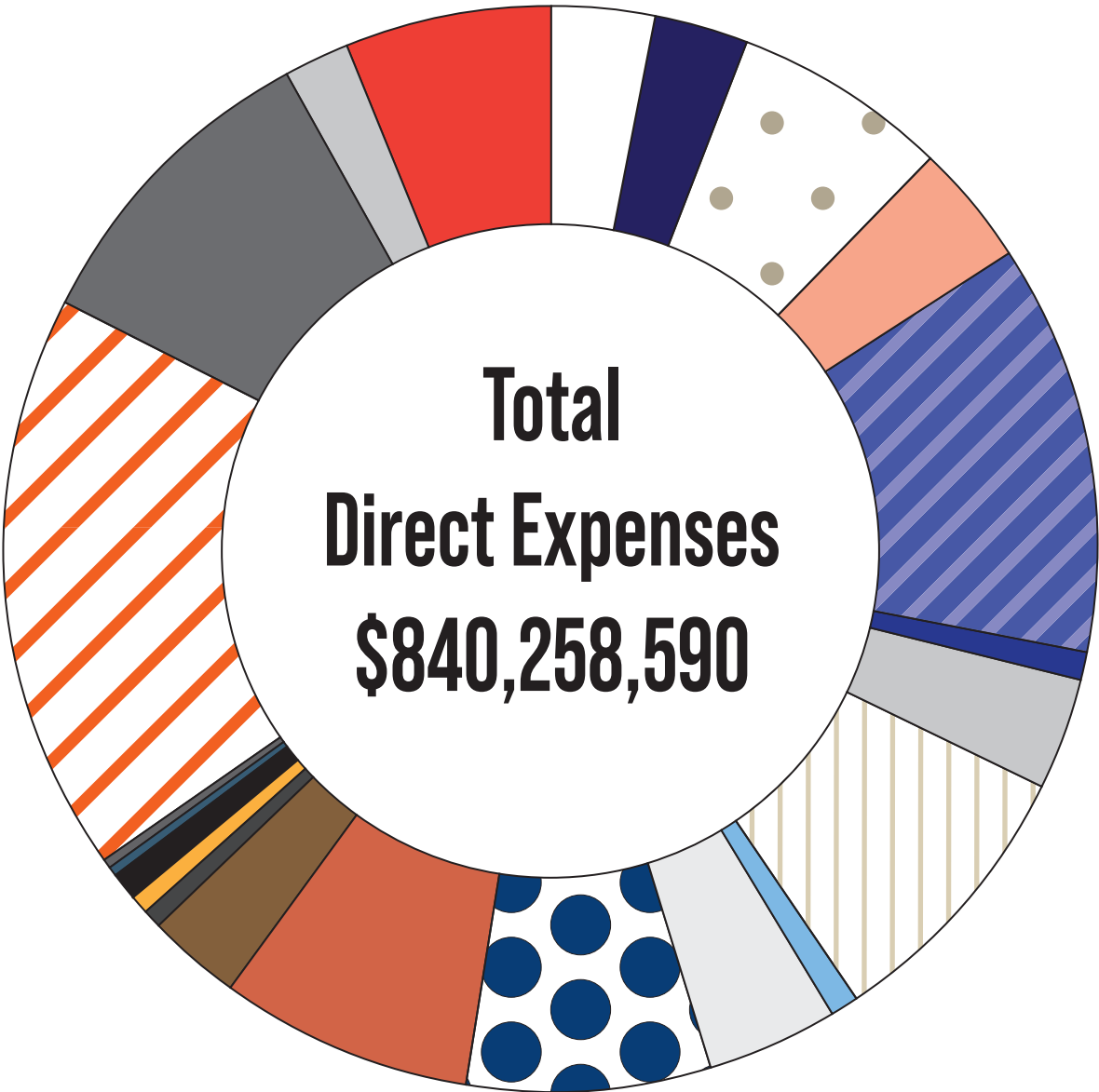
## DIRECT EXPENSES

**October 1, 2019-September 30, 2020**

College/School/Unit	College Code	Total Expenses	% to Total
College of Agriculture (Div 1)	AG	27,310,689	3.25%
College of Architecture Design & Construction	AR	22,681,951	2.70%
Raymond J. Harbert College of Business	BU	52,831,120	6.29%
College of Education (Div 1)	ED	32,002,992	3.81%
Samuel Ginn College of Engineering (Div 1)	EN	101,277,586	12.05%
School of Forestry and Wildlife Sciences (Div 1)	FW	8,450,655	1.01%
College of Human Sciences (Div 1)	HS	27,733,733	3.30%
College of Liberal Arts	LA	68,119,614	8.11%
School of Nursing	NU	7,762,651	0.92%
Harrison School of Pharmacy (Div 1)	PY	34,251,674	4.08%
College of Sciences & Mathematics (Div 1)	SM	61,769,877	7.35%
College of Veterinary Medicine (Div 1)	VM	61,286,559	7.29%
College of Agriculture (Div 3)	AG3	24,718,206	2.94%
School of Forestry and Wildlife Sciences (Div 3)	FW3	3,903,326	0.46%
College of Human Sciences (Div 3)	HS3	3,920,460	0.47%
College of Sciences & Mathematics (Div 3)	SM3	1,026,944	0.12%
College of Veterinary Medicine (Div 3)	VM3	5,263,384	0.63%
College of Agriculture (Div 4)	AG4	4,139,408	0.49%
School of Forestry and Wildlife Sciences (Div 4)	FW4	460,215	0.05%
College of Human Sciences (Div 4)	HS4	520,131	0.06%
Auburn Aviation Center	AUX	9,062,824	1.08%
Asst VP for Auxiliary Services	AUX	15,934	0.00%
Auburn University Aviation	AUX	2,016,875	0.24%
Auxiliary Enterprises	AUX	346,715	0.04%
Bookstore	AUX	10,608,974	1.26%
Tiger Card Operations	AUX	104,407	0.01%
Housing and Residence Life	AUX	29,893,096	3.56%
Intercollegiate Athletics	AUX	79,782,306	9.49%
Parking & Transit Services	AUX	11,727,256	1.40%
Office of Information Technology/CIO (Auxiliary Orgs Only)	AUX	1,304,782	0.16%
Auburn University-Montgomery	AUM	80,543,339	9.59%
Alabama Agricultural Experiment Station (AAES)	AAES	14,172,831	1.69%
Alabama Cooperative Extension System (ACES)	ACES	51,248,076	6.10%
<b>Total Pool for Allocation</b>		<b>840,258,590</b>	<b>100.00%</b>
<b>Other Central Units</b>		<b>314,594,474</b>	
<b>Total Direct Expenses</b>		<b>1,154,853,064</b>	

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, Executive Vice President, President and Risk Management & Safety.

# Auburn University Central Allocation Metrics



3.25%	AG	12.05%	EN	0.92%	NU	2.94%	AG3	0.63%	VM3	17.24%	AUX
2.70%	AR	1.01%	FW	4.08%	PY	0.46%	FW3	0.49%	AG4	9.59%	AUM
6.29%	BU	3.30%	HS	7.35%	SM	0.47%	HS3	0.05%	FW4	1.69%	AAES
3.81%	ED	8.11%	LA	7.29%	VM	0.12%	SM3	0.06%	HS4	6.10%	ACES

## SQUARE FOOTAGE

### Square Footage as of January, 2021

College/School/Unit	College Code	Total SQFT	Unclassified Assignable Areas	Special Use Facilities	Allocable SQFT	% to Total
College of Agriculture	AG	583,890	4,977	204,201	374,712	10.00%
College of Architecture Design & Construction	AR	84,114			84,114	2.24%
Raymond J. Harbert College of Business	BU	142,228		6,458	135,770	3.62%
College of Education	ED	121,743	2,214	503	119,026	3.18%
Samuel Ginn College of Engineering	EN	507,076	1,501	3,005	502,570	13.41%
School of Forestry and Wildlife Sciences	FW	70,906		2,273	68,633	1.83%
College of Human Sciences	HS	78,797		2,242	76,555	2.04%
College of Liberal Arts	LA	275,161		8,619	266,542	7.11%
School of Nursing	NU	34,688			34,688	0.93%
Harrison School of Pharmacy	PY	94,281	867	422	92,992	2.48%
College of Sciences & Mathematics	SM	316,419	4,115	514	311,790	8.32%
College of Veterinary Medicine	VM	438,817	1,947	84,427	352,443	9.40%
Alabama Agricultural Experiment Station	D3	23,691		12,779	10,912	0.29%
Alabama Cooperative Extension System	D4	19,834		552	19,282	0.51%
**Central Units	CU	1,436,467	21,703	116,479	1,298,285	34.64%
<b>Total SQFT</b>		<b>4,228,112</b>	<b>37,324</b>	<b>442,474</b>	<b>3,748,314</b>	<b>100.00%</b>

### \*SQUARE FOOTAGE AUXILIARY SERVICES

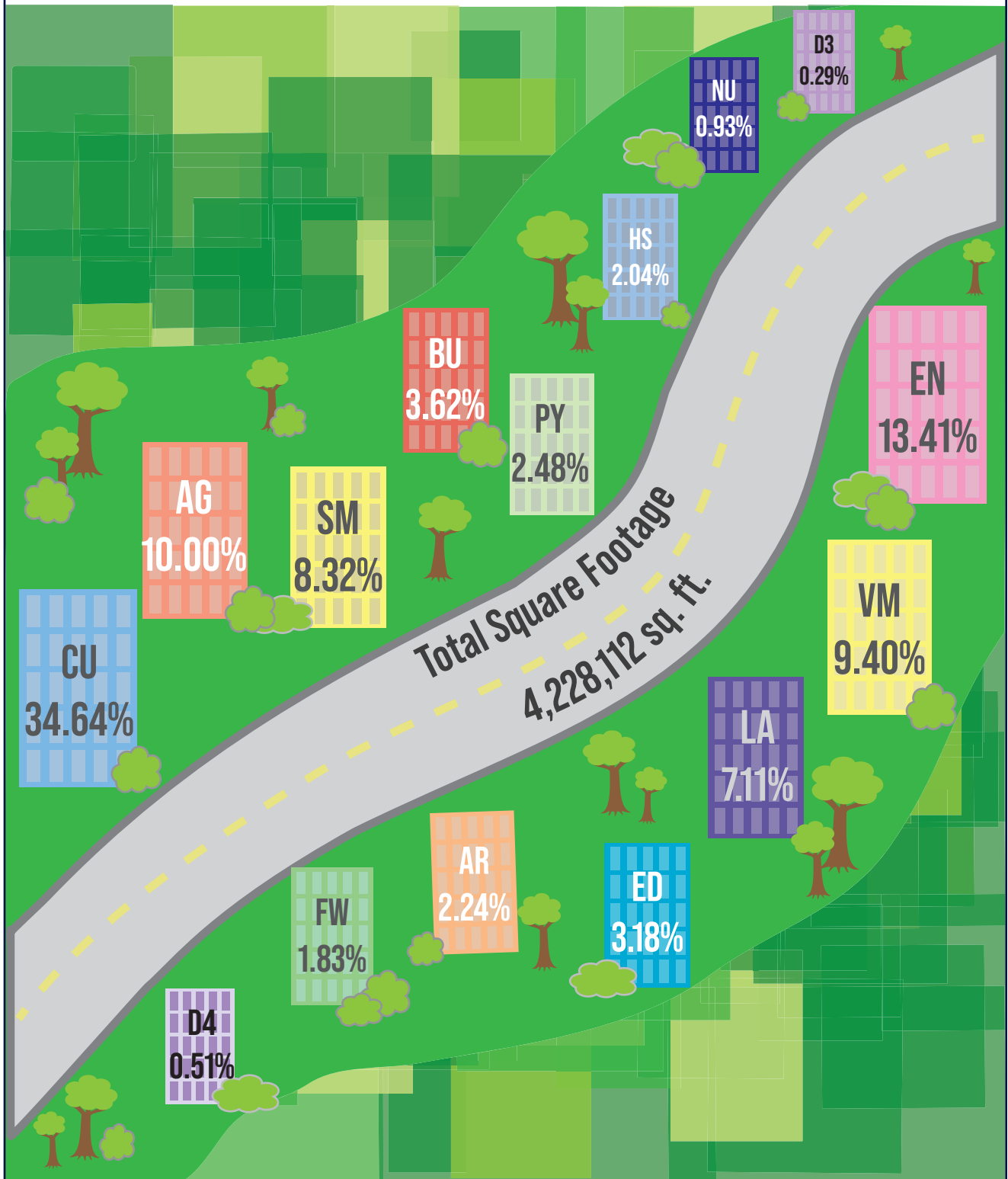
Assist VP for Auxiliary Services	1,135			1,135		
Auburn University Aviation	95,823	4,288		91,535		
Bookstore	22,835			22,835		
Business Development Auxiliaries	181			181		
Housing and Residence Life	1,395,450			1,395,450		
Intercollegiate Athletics	762,097	1,665	556,754	203,678		
Parking & Transit Services	1,138,397			1,138,397		
<b>Total Auxiliary Services</b>	<b>3,415,918</b>	<b>5,953</b>	<b>556,754</b>	<b>2,853,211</b>		
<b>Total SQFT</b>	<b>7,644,030</b>	<b>43,277</b>	<b>999,228</b>	<b>6,601,525</b>		
*Auxiliary Units do not receive a square footage allocation since their facilities' costs are paid directly.						

### \*\*SQUARE FOOTAGE CENTRAL UNITS BY AREA

Enrollment Services	15,045	533		14,512		
Graduate Studies	4,928			4,928		
Jule Collins Smith Museum	25,469			25,469		
Library	275,936	76	195	275,665		
Provost and VP for Academic Affairs	437,675	819	11,685	425,171		
Gogue Performing Arts Center	39,109			39,109		
VP for Student Affairs	127,995		3,416	124,579		
VP for Business and Finance	23,295			23,295		
AVP Communications and Marketing	7,651		490	7,161		
Executive Vice President	29,373	1,280		28,093		
President	41,176	10,843		30,333		
Risk Management & Safety	15,476		2,615	12,861		
Vice President for Alumni Affairs	-			-		
Vice President for Development	9,543			9,543		
Vice President for Facilities	262,640	8,152	94,135	160,353		
Vice President for Research	19,359		3,943	15,416		
Associate Provost & Vice President for University Outreach	17,408			17,408		
Surplus Property	8,882			8,882		
Office of Inclusion and Diversity	8,135			8,135		
Human Resources	11,550			11,550		
Office of Information Technology/CIO	46,727			46,727		
Campus Safety and Security	9,095			9,095		
<b>Total Central Units</b>	<b>1,436,467</b>	<b>21,703</b>	<b>116,479</b>	<b>1,298,285</b>		
**Central Unit square footage is allocated as a part of the central unit allocation.						

# Auburn University Central Allocation Metrics

## Square Footage



## STUDENT HEADCOUNT

**Student Headcount is as of the 15th day of the Fall 2019 Semester.**

College/School	College Code	Total Headcount	% for Central Allocation	% for Other Fees
College of Agriculture	AG	1,379	4.61%	4.53%
College of Architecture Design & Construction	AR	1,677	5.60%	5.51%
Raymond J. Harbert College of Business	BU	5,827	19.46%	19.13%
College of Education	ED	2,663	8.90%	8.74%
Samuel Ginn College of Engineering	EN	6,592	22.02%	21.64%
School of Forestry and Wildlife Sciences	FW	560	1.87%	1.84%
College of Human Sciences	HS	1,498	5.00%	4.92%
College of Liberal Arts	LA	4,578	15.29%	15.03%
School of Nursing	NU	1,052	3.51%	3.45%
Harrison School of Pharmacy	PY	653	2.18%	2.14%
College of Sciences & Mathematics	SM	2,849	9.52%	9.35%
College of Veterinary Medicine	VM	610	2.04%	2.00%
<b>Total Allocable Student Headcount</b>		<b>29,938</b>	<b>100.00%</b>	
Graduate School	GS	101		0.33%
Provost and VP for Academic Affairs	PR	421		1.39%
<b>Total Student Headcount</b>		<b>30,460</b>		<b>100.00%</b>

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



 = 2%



## SPONSORED PROGRAMS REVENUE

**October 1, 2019-September 30, 2020**

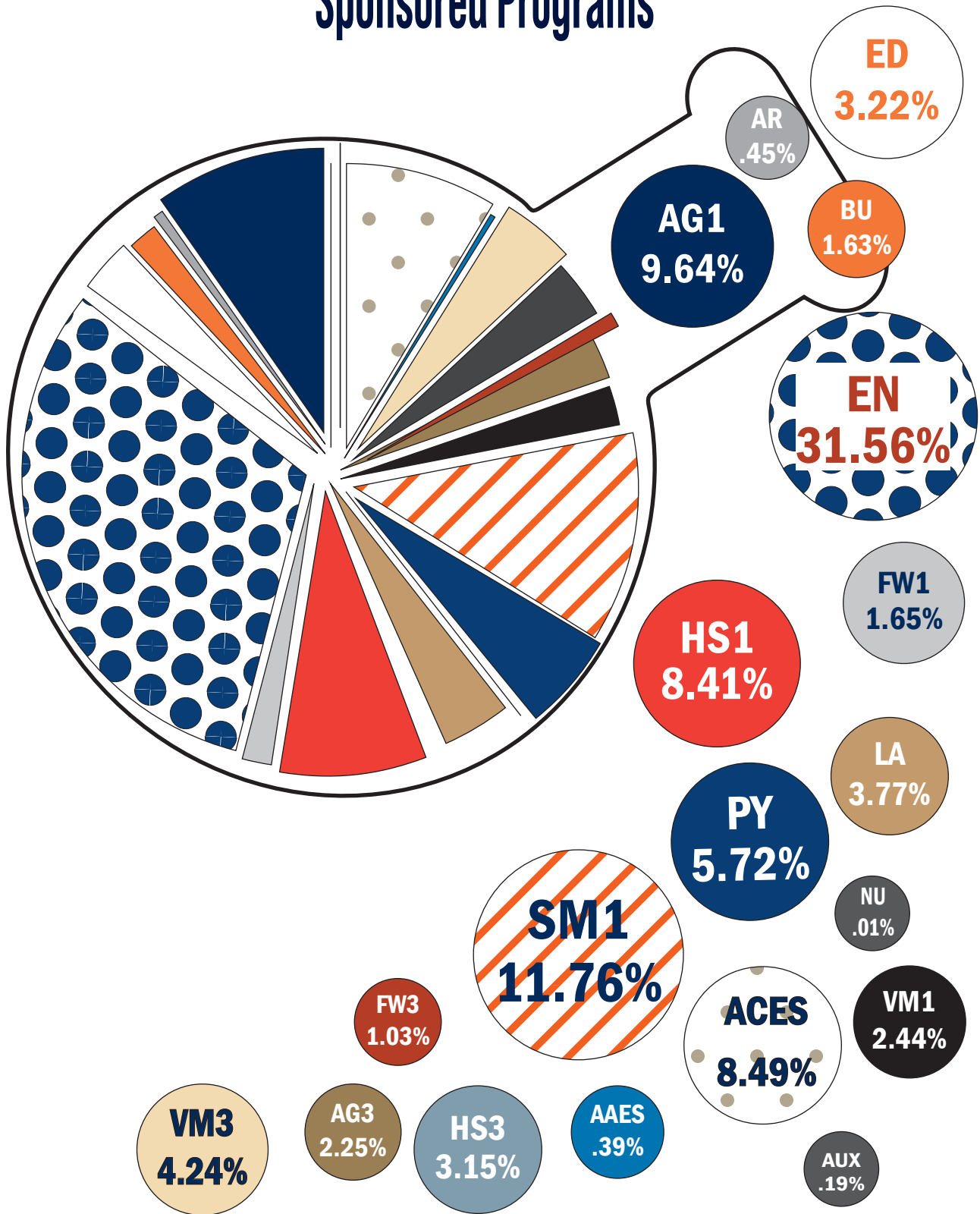
College/School/Auxiliary	College Code	Total Sponsored Program Revenue	% for Central Allocation	% for State Appropriations
College of Agriculture (Div 1)	AG	11,846,658	9.64%	9.66%
College of Architecture Design & Construction	AR	557,092	0.45%	0.45%
Raymond J. Harbert College of Business	BU	2,003,707	1.63%	1.63%
College of Education (Div 1)	ED	3,962,906	3.22%	3.23%
Samuel Ginn College of Engineering (Div 1)	EN	38,787,863	31.56%	31.62%
School of Forestry and Wildlife Sciences (Div 1)	FW	2,028,494	1.65%	1.65%
College of Human Sciences (Div 1)	HS	10,331,819	8.41%	8.42%
College of Liberal Arts	LA	4,627,929	3.77%	3.77%
School of Nursing	NU	17,562	0.01%	0.01%
Harrison School of Pharmacy (Div 1)	PY	7,027,134	5.72%	5.73%
College of Sciences & Mathematics (Div 1)	SM	14,455,383	11.76%	11.78%
College of Veterinary Medicine (Div 1)	VM	3,003,588	2.44%	2.45%
College of Agriculture (Div 3)	AG3	2,761,389	2.25%	2.25%
School of Forestry and Wildlife Sciences (Div 3)	FW3	1,268,537	1.03%	1.03%
College of Human Sciences (Div 3)	HS3	3,868,688	3.15%	3.15%
College of Veterinary Medicine (Div 3)	VM3	5,207,835	4.24%	4.25%
Alabama Agricultural Experiment Station (AAES)	AAES	481,316	0.39%	0.40%
Alabama Cooperative Extension System (ACES)	ACES	10,433,564	8.49%	8.52%
Auburn Aviation Center	AUX	200,000	0.17%	0.00%
Campus Living	AUX	1,209	0.00%	0.00%
Intercollegiate Athletics	AUX	13,039	0.02%	0.00%
<b>Total Allocable Sponsored Programs Revenue</b>		<b>122,885,712</b>	<b>100.00%</b>	<b>100.00%</b>
Auburn University-Montgomery		18,543,609		
Other Central Units		34,764,067		
<b>Total Sponsored Programs Revenue</b>		<b>176,193,388</b>		

The Sponsored Programs Revenue is used to allocate the VP for Research costs and is based on the revenue generated in 2020 by area.

35% 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 Programs



## FACULTY/STAFF/STUDENT TOTAL FTE

Student FTE is as of the Census day of the Fall 2019 Semester; Faculty/Staff FTE is as of October 31, 2019 and includes AUM, AAES and ACES

College/School/Auxiliary	College Code	Total FTE	% to Total
College of Agriculture (Div 1)	AG	1,542	4.95%
College of Architecture Design & Construction	AR	1,653	5.30%
Raymond J. Harbert College of Business	BU	5,593	17.94%
College of Education (Div 1)	ED	2,462	7.90%
Samuel Ginn College of Engineering (Div 1)	EN	6,190	19.85%
School of Forestry and Wildlife Sciences (Div 1)	FW	580	1.86%
College of Human Sciences (Div 1)	HS	1,552	4.98%
College of Liberal Arts	LA	4,888	15.68%
School of Nursing	NU	1,055	3.38%
Harrison School of Pharmacy (Div 1)	PY	773	2.48%
College of Sciences & Mathematics (Div 1)	SM	2,960	9.49%
College of Veterinary Medicine (Div 1)	VM	985	3.16%
Auburn University Aviation	AUX	10	0.03%
Auxiliary Enterprises	AUX	3	0.01%
Bookstore	AUX	22	0.07%
Housing and Residence Life	AUX	57	0.18%
Intercollegiate Athletics	AUX	294	0.94%
Parking & Transit Services	AUX	26	0.08%
Alabama Agricultural Experiment Station (AAES)	D3	90	0.28%
Alabama Cooperative Extension System (ACES)	D4	448	1.44%
<b>Total Allocable FTE</b>		<b>31,183</b>	<b>100.00%</b>
Auburn University-Montgomery		663	
Other Central Units		2,278	
<b>Total FTE</b>		<b>34,124</b>	

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

## FTE

