

Management Discussion

FY 2022-23 Operating Budget Highlights

The proposed budget for FY 2022-23 is \$1.593 billion and is divided into the four budgetary divisions as illustrated in **Figure 1**. This budget has increased by \$64.2 million, or 4.20%, from the approved FY 2021-22 budget.

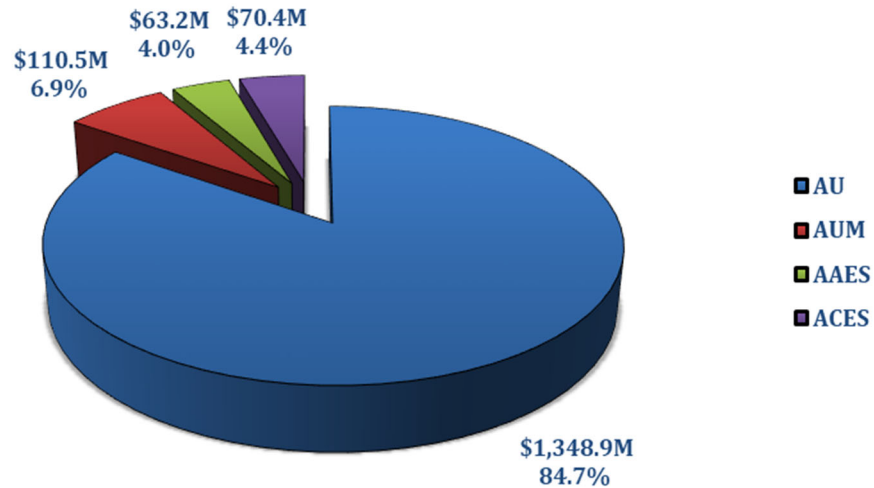


Figure 1: Auburn University Budget by Division for the Auburn University System

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.

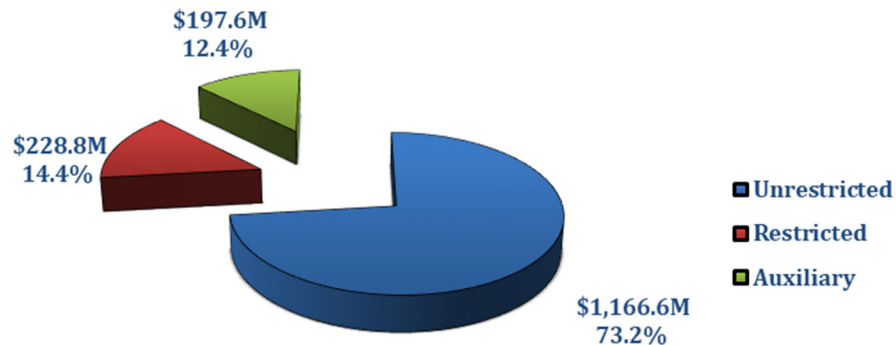


Figure 2: Auburn University Budget by Funding Category for the Auburn University System

Revenues

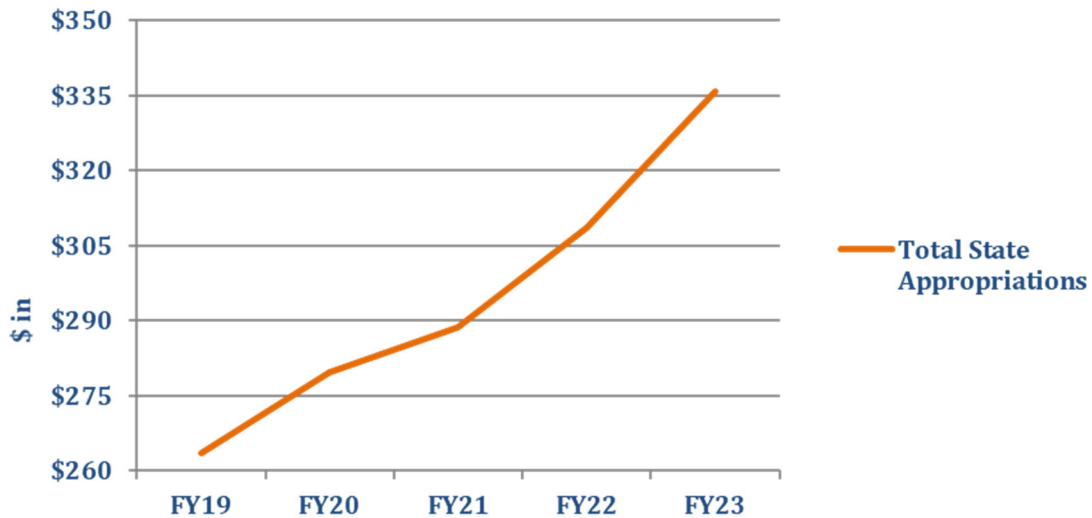
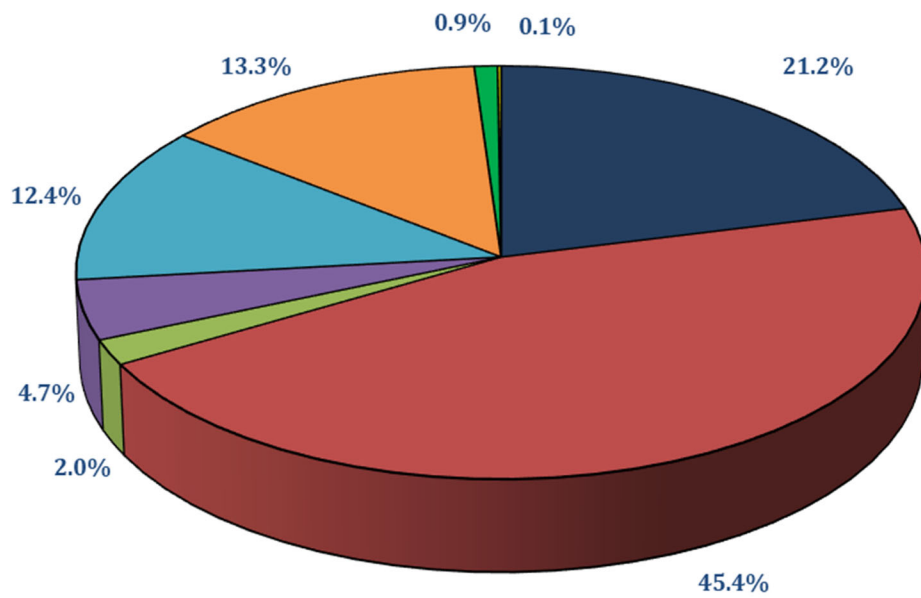


Figure 3: 5-Year Trend for State Appropriations for the Auburn University System

Tuition rates increased by 3% for Auburn-Main Campus and AUM for the FY 2022-23 academic year and resulted in an increase in *tuition and fees* of \$21.5M (3.07%). There were also increases in *restricted* revenues of \$11.3M (5.2%) largely due to a new contract at Fort Benning and a corporate grant with the RFID lab. *Auxiliary* revenues decreased slightly (\$2.2M) (-1.1%) due to a decrease in athletic revenue. Other revenues increased by \$6.4M (6.29%). This increase was related to the study abroad program returning to normal operations after COVID and the increase in prescription drug sales through the employee and student pharmacy.

The University has numerous revenue sources as seen in **Figure 4**. State appropriations and tuition & fees make up almost 66.6% of the total proposed budget for FY 2022-23, which is a slight increase from the 66.1% they represented in FY 2021-22.



- 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 personnel costs. The university is budgeting for a 5% merit increase which accounts for \$22.6 million of an overall \$60.2 million increase. In an effort to improve market salaries for its staff and administrative & professional employees, Auburn University's leadership has committed to additional funding that would allow for the recruitment and retention of a high caliber workforce. In FY23, \$6.3 million was added to the budget for the initial phase of this project. These two proposed increases will be the first phase of a multi-stage process to bring all employees to competitive compensation ranges. The other increases in personnel costs are for job family and faculty promotions (\$1.4 million), new faculty and administrative positions (\$13.1 million) and other salary adjustments (\$4.3 million). Employee benefits increased by \$12.5 million from the prior year due to the increases in salaries and wages.

Excluding the Mission Enhancement Fund, total non-personnel expenses increased slightly by \$9.8M. The largest increase is in Student Aid (\$5.1M) which includes additional funding for need-based scholarships and graduate tuition waivers. Other areas of growth are in operations and maintenance costs of \$4.5M, which includes increases on our contract for safety and security with the city of Auburn, contractual increases for administrative and academic software and infrastructure, and costs related to new square footage on campus. Debt service increased slightly by approximately \$200K.

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.

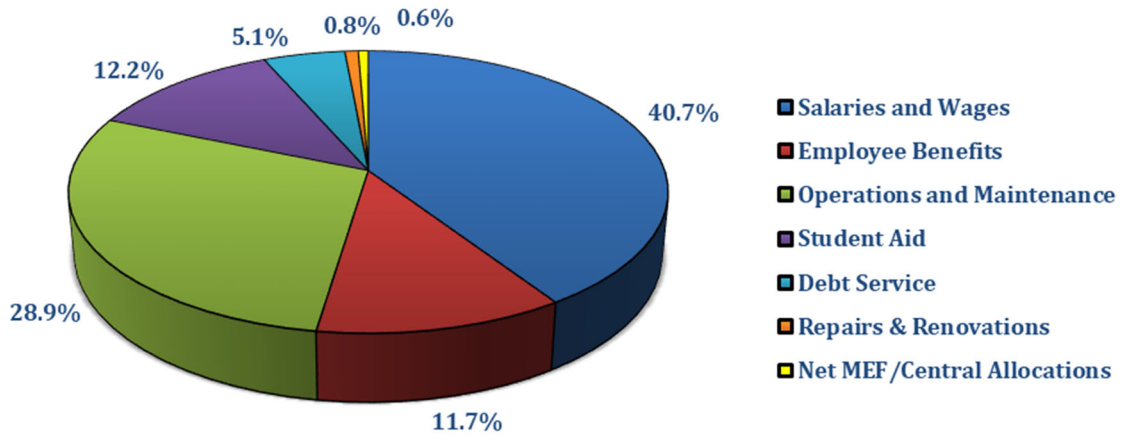


Figure 5: Expenses by Object for the Auburn University System

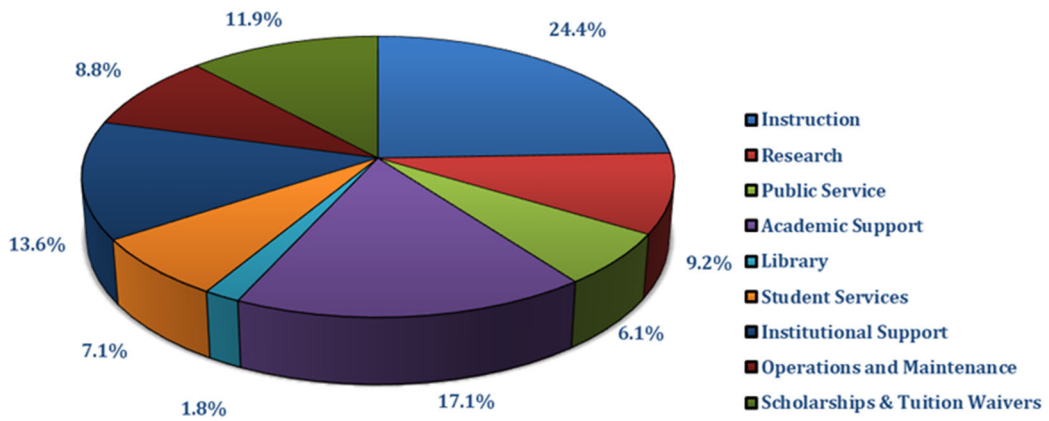


Figure 6: Expenses by Function for the Auburn University System

Strategic Budgeting Initiative (SBI)

The proposed budget marks the second year of our second five-year cycle for the strategic budgeting initiative. In FY22, various minor tweaks were made to the allocation percentages of our major revenues sources (state appropriations and net tuition), and those changes are still in effect for the FY23 budget. This includes: 1) a ratio of 65%/35% of undergraduate tuition allocated to the college of instruction and college of major, respectively, 2) a ratio of 90%/10% of graduate and professional tuition allocated to the college of major and college of instruction, respectively, and 3) a 65%/35% ratio of state appropriations allocated based on the amount of resident tuition allocated to revenue units and sponsored activity/research, respectively. 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 2022-23, 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 and advising on the use of the Mission Enhancement Fund. Its full charge and membership can be found at <http://www.auburn.edu/administration/president/univcomm/universitybudgetadvisory-restructured-0.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 is 20% and is only assessed on allocated revenues. The funds generated are used for both subvention and strategic investment. For FY 2022-23, the amount generated in the MEF before reallocation is \$129.1 million. Subvention needs are approximately \$121.3 million, which yields a strategic investment portion of \$7.8 million. This represents a \$5.8M decrease in the MEF from the prior year. The additional funds were used in support of the personnel initiatives discussed in the expense section of the Management Discussion.

Other Information

Salary & Wage Guidelines for FY 2022-23 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

	2022-2023 BUDGET COMBINED TOTAL	2021-2022 BUDGET COMBINED TOTAL	% CHANGE
REVENUES BY SOURCE			
State Appropriations	\$ 335,827,676	308,659,008	8.80%
Tuition & Fees	723,341,652	701,809,320	3.07%
Other Income	107,286,701	100,935,297 *	6.29%
Auxiliary Funds	197,632,062	199,858,293 *	-1.11%
Restricted Funds	228,738,935	217,397,753	5.22%
TOTAL REVENUES BY SOURCE	\$ 1,592,827,026	1,528,659,671	4.20%
EXPENSES BY FUNCTION			
Instruction	\$ 285,802,342	267,291,210 *	6.93%
Research	107,421,943	103,413,236	3.88%
Public Service	71,690,038	66,558,922	7.71%
Academic Support	199,077,873	191,138,150	4.15%
Library	20,528,753	19,535,079	5.09%
Student Services	82,570,538	79,849,911	3.41%
Institutional Support	158,105,375	148,124,286 *	6.74%
Operations & Maintenance	102,863,167	100,081,978	2.78%
Scholarships & Tuition Waivers	138,396,000	135,410,853	2.20%
	<u>1,166,456,029</u>	<u>1,111,403,625</u>	<u>4.95%</u>
Auxiliary Funds	197,632,062	199,858,293 *	-1.11%
Restricted Funds	228,738,935	217,397,753	5.22%
TOTAL EXPENSES BY FUNCTION	\$ 1,592,827,026	1,528,659,671	4.20%
EXPENSES BY OBJECT			
Salaries & Wages	\$ 648,898,090	601,205,715	7.93%
Employee Benefits	186,416,079	173,901,334	7.20%
TOTAL PERSONNEL COSTS	\$ 835,314,169	775,107,049	7.77%
Student Aid	\$ 193,811,222	188,721,647	2.70%
Operations & Maintenance	462,099,807	457,598,892 *	0.98%
Debt Service	80,453,249	80,231,275	0.28%
Repairs & Renovations	13,293,397	13,312,196	-0.14%
Net MEF/Central Unit Allocations	7,855,182	13,688,612	-42.62%
TOTAL NON-PERSONNEL COSTS	\$ 757,512,857	753,552,622	0.53%
	<u>\$ 1,592,827,026</u>	<u>1,528,659,671</u>	<u>4.20%</u>

* Prior Year numbers are adjusted for a change in reporting policy and organizational changes

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	2022-2023 BUDGET COMBINED TOTAL
REVENUES BY SOURCE					
State Appropriations	\$ 220,471,254	29,539,550	39,178,206	46,638,666	335,827,676
Tuition & Fees	673,237,152	50,104,500			723,341,652
Other Income	98,037,676	2,380,000	5,308,000	1,561,025	107,286,701
Auxiliary Funds	186,362,062	11,270,000			197,632,062
Restricted Funds	170,806,223	17,100,000	18,689,101	22,143,611	228,738,935
TOTAL REVENUES BY SOURCE	\$ 1,348,914,367	110,394,050	63,175,307	70,343,302	1,592,827,026
EXPENSES BY FUNCTION					
Instruction	\$ 256,966,035	28,836,307			285,802,342
Research	71,974,684	134,596	35,312,663		107,421,943
Public Service	27,542,599	412,450		43,734,989	71,690,038
Academic Support	190,079,018	6,036,424	2,962,431		199,077,873
Library	18,609,279	1,919,474			20,528,753
Student Services	73,158,870	9,411,668			82,570,538
Institutional Support	129,133,540	21,203,709	3,303,424	4,464,702	158,105,375
Operations & Maintenance	93,236,057	6,719,422	2,907,688		102,863,167
Scholarships & Tuition Waivers	131,046,000	7,350,000			138,396,000
	991,746,082	82,024,050	44,486,206	48,199,691	1,166,456,029
Auxiliary Funds	186,362,062	11,270,000			197,632,062
Restricted Funds	170,806,223	17,100,000	18,689,101	22,143,611	228,738,935
TOTAL EXPENSES BY FUNCTION	\$ 1,348,914,367	110,394,050	63,175,307	70,343,302	1,592,827,026
EXPENSES BY OBJECT					
Salaries & Wages	\$ 544,195,318	43,952,687	26,693,588	34,056,497	648,898,090
Employee Benefits	150,383,239	12,868,218	7,694,173	15,470,449	186,416,079
TOTAL PERSONNEL COSTS	\$ 694,578,557	56,820,905	34,387,761	49,526,946	835,314,169
Student Aid	\$ 186,376,222	7,350,000	85,000		193,811,222
Operations & Maintenance	384,658,995	36,147,935	24,941,223	16,351,654	462,099,807
Debt Service	74,689,273	5,763,976			80,453,249
Repairs & Renovations	12,057,000	1,236,397			13,293,397
Net MEF/Central Unit Allocation	(3,445,680)	3,074,837	3,761,323	4,464,702	7,855,182
TOTAL NON-PERSONNEL COSTS	\$ 654,335,810	53,573,145	28,787,546	20,816,356	757,512,857
TOTAL BUDGET BY OBJECT	\$ 1,348,914,367	110,394,050	63,175,307	70,343,302	1,592,827,026

AUBURN UNIVERSITY - ALL DIVISIONS

BUDGETED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2023

	2022-2023 BUDGET COMBINED TOTAL	2021-2022 BUDGET COMBINED TOTAL
OPERATING REVENUES		
Tuition & Fees, net of scholarships and waivers of \$193,811,222 and \$188,721,647 respectively.	529,530,430	513,087,673
Government Appropriations	17,426,025	17,534,262
Contracts and Grants	163,128,300	151,994,947
Sales & Service - of Educational Depts.	31,479,096	29,746,267
Auxiliary Revenue	197,632,062	199,858,293
Other Operating Revenues	64,416,105	59,793,680
Total Operating Revenues	1,003,612,018	984,345,170
OPERATING EXPENSES		
Compensation & Benefits	835,314,169	775,107,049
Utilities	26,888,695	25,873,126
Other Supplies & Services	435,211,112	431,725,766
Repair and Renovation	13,293,397	13,312,196
Total Operating Expenses	1,310,707,373	1,258,348,185
Operating Loss	(307,095,355)	(274,003,015)
NON-OPERATING REVENUES (EXPENSES)		
State Appropriations	335,827,676	308,659,008
Gifts	26,249,446	26,417,703
Investment Income	32,986,758	32,599,757
Other Restricted Income	339,906	246,434
Capital Debt (includes interest and principal)	(80,453,249)	(80,231,275)
Non-Operating Revenues, net	314,950,537	287,691,627
OTHER CHANGES IN NET POSITION		
MEF Participation	129,128,589	121,973,782
MEF Adjustment	(121,273,407)	(108,285,170)
Net Increase in Net Position	7,855,182	13,688,612
CHANGE IN POSITION	\$ -	\$ -

* Prior Year numbers are adjusted for a change in reporting policy and organizational changes

COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION

AUBURN UNIVERSITY

	FY2023	FY2022	% CHANGE
AUBURN UNIVERSITY MAIN CAMPUS			
REVENUES BY SOURCE			
State Appropriations	\$ 220,471,254	\$ 200,078,389	10.19%
Tuition & Fees	673,237,152	654,169,820	2.91%
Other Income	98,037,676	91,071,192 *	7.65%
Auxiliary Funds	186,362,062	188,588,293 *	-1.18%
Restricted Funds	170,806,223	159,533,629	7.07%
TOTAL AUBURN UNIVERSITY MAIN CAMPUS	\$ 1,348,914,367	\$ 1,293,441,323	4.29%
EXPENSES BY FUNCTION			
Instruction	\$ 256,966,035	\$ 238,890,613 *	7.57%
Research	71,974,684	69,863,521	3.02%
Public Service	27,542,599	24,768,964	11.20%
Academic Support	190,079,018	183,027,365	3.85%
Library	18,609,279	17,664,595	5.35%
Student Services	73,158,870	71,250,555	2.68%
Institutional Support	129,133,540	120,221,816 *	7.41%
Operations and Maintenance	93,236,057	90,514,619	3.01%
Scholarships and Tuition Waivers	131,046,000	129,117,353	1.49%
	991,746,082	945,319,401	4.91%
Auxiliary Funds	186,362,062	188,588,293	-1.18%
Restricted Funds	170,806,223	159,533,629	7.07%
TOTAL AUBURN UNIVERSITY MAIN CAMPUS	\$ 1,348,914,367	\$ 1,293,441,323	4.29%

* Prior Year numbers are adjusted for a change in reporting policy and organizational changes

AUBURN UNIVERSITY AT MONTGOMERY

	FY2023	FY2022	% CHANGE
AUBURN UNIVERSITY AT MONTGOMERY			
REVENUES BY SOURCE			
State Appropriations	\$ 29,539,550	\$ 27,560,194	7.18%
Tuition & Fees	50,104,500	47,639,500	5.17%
Other Income	2,380,000	2,380,000	0.00%
Auxiliary Funds	11,270,000	11,270,000	0.00%
Restricted Funds	17,100,000	14,783,388	15.67%
TOTAL AUBURN UNIVERSITY AT MONTGOMERY	\$ 110,394,050	\$ 103,633,082	6.52%
EXPENSES BY FUNCTION			
Instruction	\$ 28,836,307	\$ 28,400,597	1.53%
Research	134,596	148,383	-9.29%
Public Service	412,450	458,601	-10.06%
Academic Support	6,036,424	5,352,948	12.77%
Library	1,919,474	1,870,484	2.62%
Student Services	9,411,668	8,599,356	9.45%
Institutional Support	21,203,709	19,771,807	7.24%
Operations and Maintenance	6,719,422	6,684,018	0.53%
Scholarships and Tuition Waivers	7,350,000	6,293,500	16.79%
	82,024,050	77,579,694	5.73%
Auxiliary Funds	11,270,000	11,270,000	0.00%
Restricted Funds	17,100,000	14,783,388	15.67%
TOTAL AUBURN UNIVERSITY AT MONTGOMERY	\$ 110,394,050	\$ 103,633,082	6.52%

COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION

ALABAMA AGRICULTURAL EXPERIMENT STATION

	FY2023	FY2022	% CHANGE
ALABAMA AGRICULTURAL EXPERIMENT STATION			
REVENUES BY SOURCE			
State Appropriations	\$ 39,178,206	\$ 36,696,730	6.76%
Other Income	5,308,000	5,964,155	-11.00%
Restricted Funds	18,689,101	21,294,199	-12.23%
TOTAL ALABAMA AGRICULTURAL EXP STATION	\$ 63,175,307	\$ 63,955,084	-1.22%
EXPENSES BY FUNCTION			
Research	\$ 35,312,663	\$ 33,401,334	5.72%
Academic Support	2,962,431	2,757,835	7.42%
Institutional Support	3,303,424	3,618,375	-8.70%
Operations & Maintenance	2,907,688	2,883,341	0.84%
	<u>44,486,206</u>	<u>42,660,885</u>	<u>4.28%</u>
Restricted Funds	18,689,101	21,294,199	-12.23%
TOTAL ALABAMA AGRICULTURAL EXP STATION	\$ 63,175,307	\$ 63,955,084	-1.22%

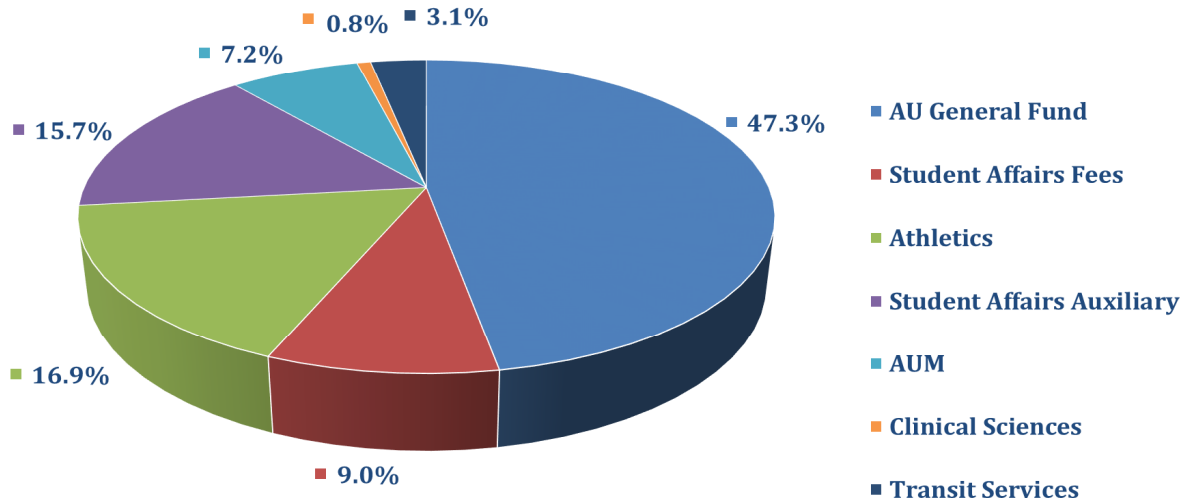
ALABAMA COOPERATIVE EXTENSION SYSTEM

	FY2023	FY2022	% CHANGE
COOPERATIVE EXTENSION SYSTEM			
REVENUES BY SOURCE			
State Appropriations	\$ 46,638,666	\$ 44,323,695	5.22%
Other Income	1,561,025	1,519,950	2.70%
Restricted Funds	22,143,611	21,786,537	1.64%
TOTAL ALABAMA COOPERATIVE EXT SYSTEM	\$ 70,343,302	\$ 67,630,182	4.01%
EXPENSES BY FUNCTION			
Public Service	\$ 43,734,989	\$ 41,331,358	5.82%
Institutional Support	4,464,702	4,512,287	-1.05%
	<u>48,199,691</u>	<u>45,843,645</u>	<u>5.14%</u>
Restricted Funds	22,143,611	21,786,537	1.64%
TOTAL ALABAMA COOPERATIVE EXT SYSTEM	\$ 70,343,302	\$ 67,630,182	4.01%

AUBURN UNIVERSITY
FY 2022-2023 DEBT SERVICE SCHEDULE
 INCLUDES PRINCIPAL & INTEREST

	FY2023	FY2022	% CHANGE
AU General Fund	37,982,231	37,193,980	2.12%
Student Affairs Fees	7,271,872	7,304,391	-0.45%
Transit Services	2,485,396	2,485,617	-0.01%
Clinical Sciences	609,850	610,850	-0.16%
Student Affairs Auxiliary	12,731,050	12,797,588	-0.52%
Athletics	13,608,874	13,470,465	1.03%
AUM	5,763,976	6,368,384	-9.49%
	<u>80,453,249</u>	<u>80,231,275</u>	<u>0.28%</u>

**2022-2023
Debt Service**



AUBURN UNIVERSITY
FY 2022-2023 STATE APPROPRIATIONS
 DIVISION SUMMARY
 Per Bill HB135 (Act 2022-393)

AUBURN UNIVERSITY

Operations and Maintenance	224,930,828 *
Teacher In-Service Center	284,217 *
Poultry Science	250,000 *
National Livestock Competition	250,000 *
CLT Outreach	940,125 *
Allocated to AAES under SBI Model	(395,115)
Allocated to ACES under SBI Model	(5,788,801)
Total	<u><u>220,471,254</u></u>

AUBURN UNIVERSITY AT MONTGOMERY

Operations and Maintenance	29,424,635 *
Senior Resource Center	114,915 *
Total	<u><u>29,539,550</u></u>

ALABAMA AGRICULTURAL EXPERIMENT STATION

Operations and Maintenance	38,783,091 *
Allocated from AU to AAES under SBI Model	395,115
Total	<u><u>39,178,206</u></u>

ALABAMA COOPERATIVE EXTENSION SYSTEM

Operations and Maintenance	40,724,865 *
4H Youth Development Specialist	125,000 *
Allocated from AU to ACES under SBI Model	5,788,801
Total	<u><u>46,638,666</u></u>

TOTAL 2022-2023 STATE APPROPRIATIONS

Operations and Maintenance	333,863,419
Earmarks	1,680,040
Teacher In-Service Center	284,217
Allocated Under Budget Model	-
Total	<u><u>335,827,676</u></u>

*Per Bill HB135 (Act 2022-393)

SUMMARY OF CENTRAL UNIT EXPENSES BY POOL

ACADEMIC AND STUDENT SERVICES

ALLOCATION METHOD- CREDIT HOURS INSTRUCTED

VP for Enrollment Management	5,443,696
Graduate Studies	1,606,280
Jule Collins Smith Museum	1,348,569
AU Performing Arts Center	2,247,262
Library	18,834,176
Provost and VP Academic Affairs	45,336,893
Student Affairs	8,848,694
Total	83,665,570

ADMINISTRATION

ALLOCATION METHOD- DIRECT EXPENSES

VP for Bus-Fin & CFO	1,958,752
Asst VP Communications and Mkt	2,915,362
Executive Vice President	6,744,571
Office of the President	9,427,105
Risk Management & Safety	9,023,368
Total	30,069,158

ALUMNI AFFAIRS & DEVELOPMENT

ALLOCATION METHOD- STUDENT HEADCOUNT

Vice President for Alumni Affairs	2,709,695
Endowment Investment Office	493,463
Vice President for Development	8,627,035
Senior VP-Advancement	1,444,864
Total	13,275,057

FACILITIES

ALLOCATION METHOD- SQUARE FOOTAGE

Assoc Vice President Facilities	66,451,892
Repair and Renovation	11,807,000
Debt Service	37,982,231
Total	116,241,123

SPONSORED PROGRAMS

ALLOCATION METHOD- SPONSORED PROGRAM REVENUE

VP for Research and Economic Dev	14,874,956
Total	14,874,956

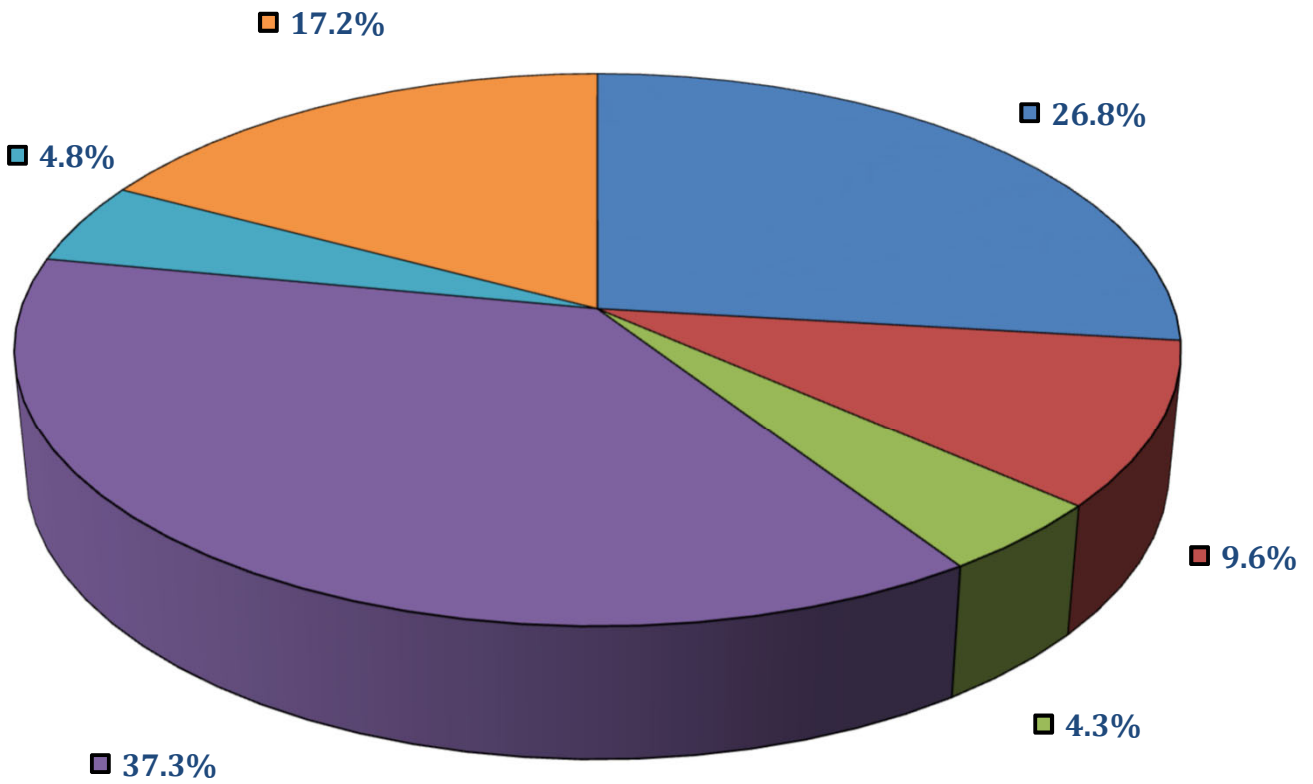
UNIVERSITY-WIDE SUPPORT

ALLOCATION METHOD- STUDENT/FACULTY/STAFF FTE

Assoc Prov & VP for Outreach	4,335,055
Surplus Property	62,157
Office of Inclusion and Diversity	2,252,676
Human Resources	10,097,573
Chief Info Office and Info Technology	26,405,391
Campus Safety and Security	10,509,748
Total	53,662,600

Total Central Unit Allocation **311,788,464**

Auburn University Central Unit Expenses by Pool



■ Academic & Student Services

■ Administration

■ Alumni Affairs & Development

■ Facilities

■ Sponsored Programs

■ University Wide Support

CREDIT HOURS INSTRUCTED

Fall 2020-Summer 2021, 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	14,017	3.26%	4,819	1.68%	18,836	2.60%
College of Arch. Design & Construction	AR	18,746	4.29%	12,143	4.23%	30,889	4.27%
Raymond J. Harbert College of Business	BU	59,975	13.72%	50,030	17.44%	110,005	15.19%
College of Education	ED	36,641	8.38%	17,775	6.20%	54,416	7.52%
Samuel Ginn Clg of Engineering	EN	50,145	11.47%	30,773	10.73%	80,918	11.18%
College of Forestry, Wildlife & Environment	FW	5,932	1.36%	1,655	0.58%	7,587	1.05%
College of Human Sciences	HS	18,385	4.21%	13,129	4.58%	31,514	4.35%
College of Liberal Arts	LA	128,070	29.30%	94,334	32.88%	222,404	30.72%
College of Nursing	NU	9,836	2.25%	4,358	1.52%	14,194	1.96%
Harrison College of Pharmacy	PY	118	0.03%	42	0.01%	160	0.02%
Coll. of Sciences & Mathematics	SM	92,333	21.12%	55,106	19.21%	147,439	20.36%
College of Veterinary Medicine	VM	477	0.11%	177	0.06%	654	0.09%
Graduate School	GS						
Provost and VP for Academic Affairs	PR	2,478	0.50%	2,582	0.90%	5,060	0.70%
Total Credit Hours Instructed		437,153	100.00%	286,923	100.00%	724,076	100.00%

Graduate

College/School	College Code	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Instructed	% to Total
College of Agriculture	AG	703	1.21%	2,904	4.42%	3,607	2.92%
College of Arch. Design & Construction	AR	948	1.63%	2,039	3.10%	2,987	2.41%
Raymond J. Harbert College of Business	BU	3,951	6.81%	13,912	21.17%	17,863	14.44%
College of Education	ED	8,150	14.05%	8,535	12.99%	16,685	13.49%
Samuel Ginn Clg of Engineering	EN	3,459	5.96%	10,175	15.49%	13,634	11.02%
College of Forestry, Wildlife & Environment	FW	489	0.84%	1,306	1.99%	1,795	1.45%
College of Human Sciences	HS	630	1.09%	1,734	2.64%	2,364	1.91%
College of Liberal Arts	LA	5,002	8.62%	6,370	9.69%	11,372	9.19%
College of Nursing	NU	1,252	2.16%	1,441	2.19%	2,693	2.18%
Harrison College of Pharmacy	PY	18,309	31.57%	4,610	7.02%	22,919	18.53%
Coll. of Sciences & Mathematics	SM	1,294	2.23%	4,734	7.20%	6,028	4.87%
College of Veterinary Medicine	VM	13,701	23.62%	7,844	11.94%	21,545	17.42%
Graduate School	GS	105	0.18%	35	0.05%	140	0.11%
Provost and VP for Academic Affairs	PR	9	0.03%	69	0.11%	78	0.06%
Total Credit Hours Instructed		58,002	100.00%	65,707	100.00%	123,709	100.00%

Total Credit Hours Instructed

College/School	College Code	Total Credit Hours Instructed	% to Total
College of Agriculture	AG	22,443	2.66%
College of Arch. Design & Construction	AR	33,876	4.02%
Raymond J. Harbert College of Business	BU	127,869	15.18%
College of Education	ED	71,101	8.44%
Samuel Ginn Clg of Engineering	EN	94,552	11.22%
College of Forestry, Wildlife & Environment	FW	9,382	1.11%
College of Human Sciences	HS	33,878	4.02%
College of Liberal Arts	LA	233,775	27.75%
College of Nursing	NU	16,887	2.00%
Harrison College of Pharmacy	PY	23,079	2.74%
Coll. of Sciences & Mathematics	SM	153,467	18.22%
College of Veterinary Medicine	VM	22,199	2.64%
		842,508	100.00%
Graduate School	GS	140	
Provost and VP for Academic Affairs	PR	5,137	
Total Credit Hours Instructed		847,785	

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 2020-Summer 2021, 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	22,578	5.16%	8,608	3.00%	31,186	4.31%
College of Arch. Design & Construction	AR	27,219	6.23%	18,274	6.37%	45,493	6.28%
Raymond J. Harbert College of Business	BU	78,211	17.89%	78,811	27.47%	157,022	21.69%
College of Education	ED	38,415	8.79%	14,089	4.91%	52,504	7.25%
Samuel Ginn Clg of Engineering	EN	95,504	21.85%	57,184	19.93%	152,688	21.09%
College of Forestry, Wildlife & Environment	FW	10,931	2.50%	3,145	1.10%	14,076	1.94%
College of Human Sciences	HS	23,171	5.30%	19,594	6.83%	42,765	5.91%
College of Liberal Arts	LA	72,552	16.60%	52,203	18.19%	124,755	17.23%
College of Nursing	NU	20,385	4.66%	10,995	3.83%	31,380	4.33%
Harrison College of Pharmacy	PY						
Coll. of Sciences & Mathematics	SM	46,000	10.52%	20,308	7.08%	66,308	9.16%
College of Veterinary Medicine	VM						
Graduate School	GS						
Provost and VP for Academic Affairs	PR	2,187	0.50%	3,712	1.29%	5,899	0.81%
Total Credit Hours Taken		437,153	100.00%	286,923	100.00%	724,076	100.00%

Graduate

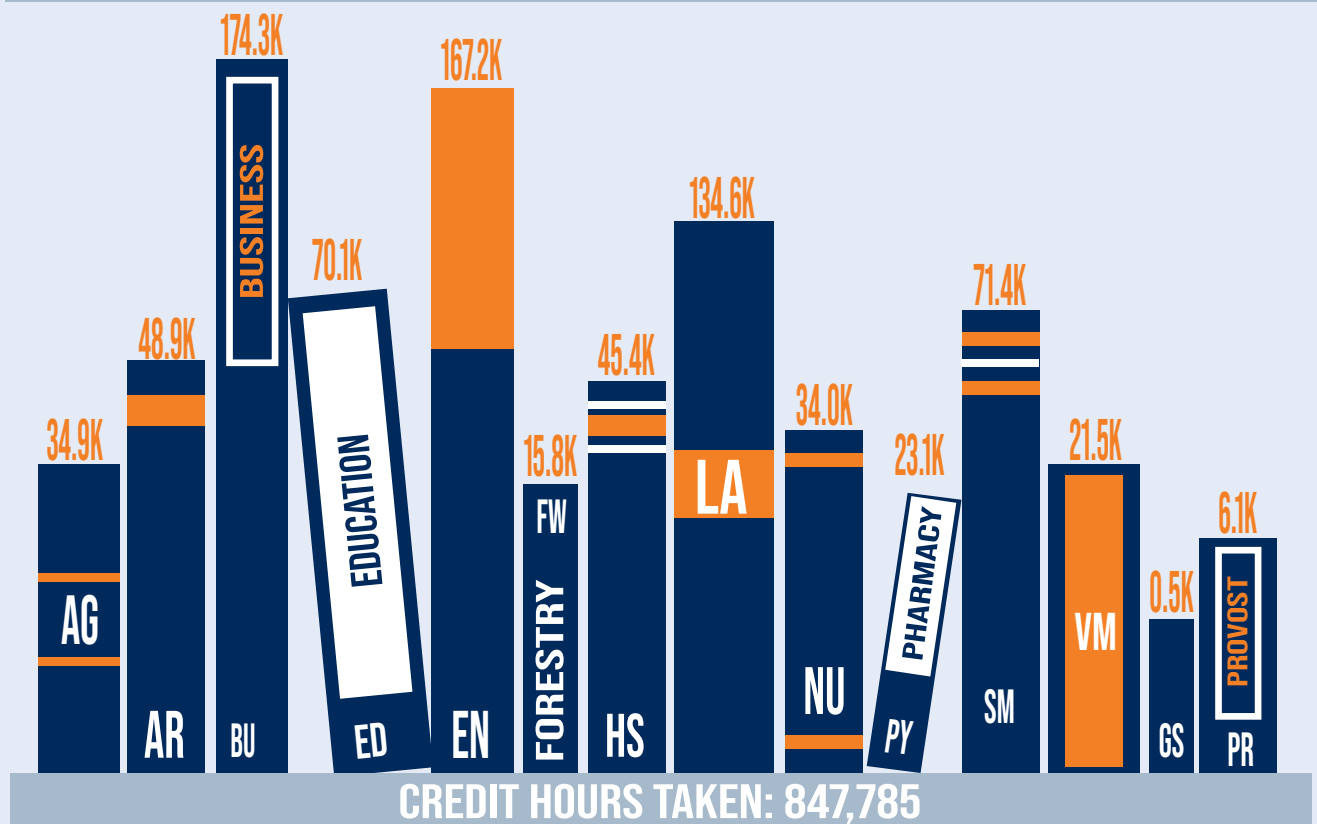
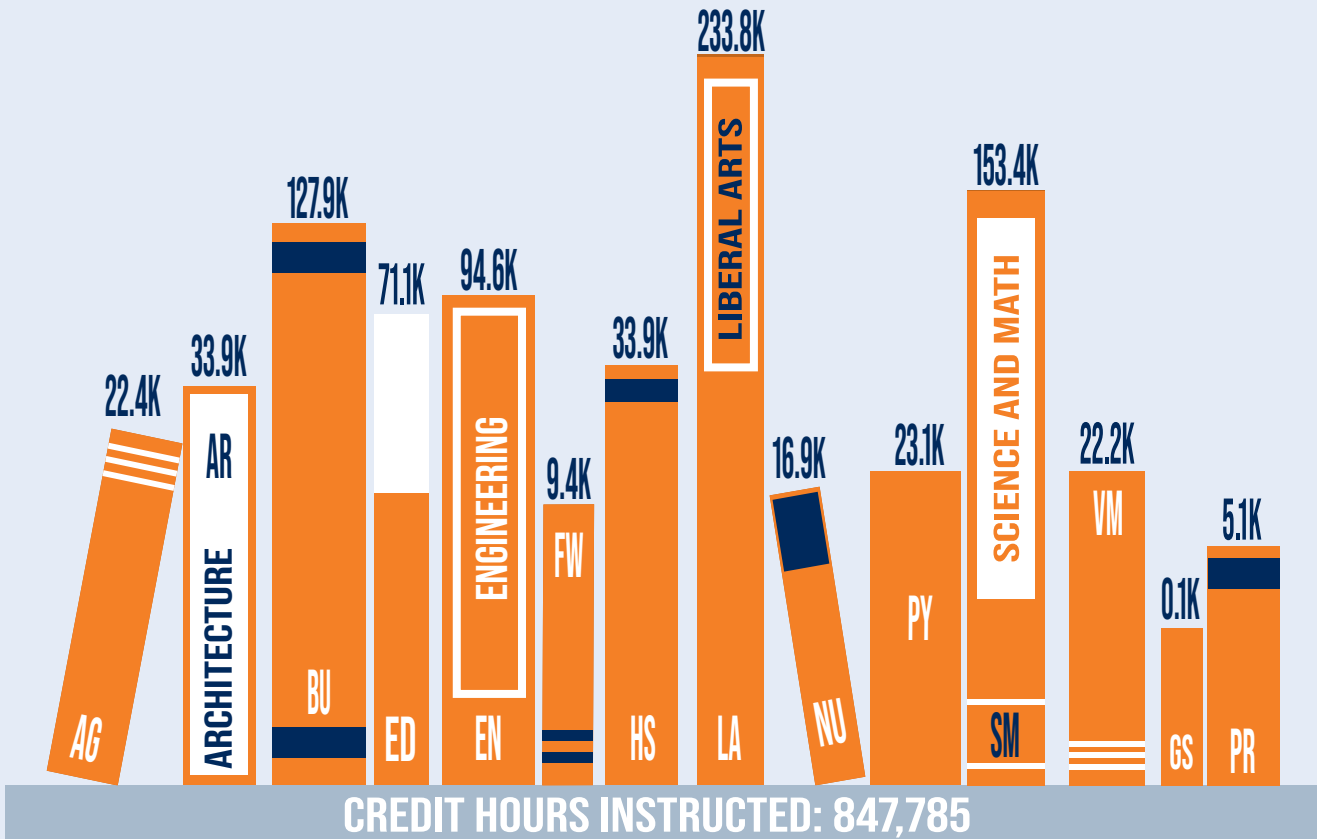
College/School	College Code	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Taken	% to Total
College of Agriculture	AG	653	1.13%	3,092	4.71%	3,745	3.03%
College of Arch. Design & Construction	AR	1,007	1.74%	2,397	3.65%	3,404	2.75%
Raymond J. Harbert College of Business	BU	3,798	6.55%	13,454	20.48%	17,252	13.95%
College of Education	ED	8,583	14.80%	8,965	13.64%	17,548	14.18%
Samuel Ginn Clg of Engineering	EN	3,784	6.52%	10,705	16.29%	14,489	11.71%
College of Forestry, Wildlife & Environment	FW	491	0.85%	1,279	1.95%	1,770	1.43%
College of Human Sciences	HS	663	1.14%	1,986	3.02%	2,649	2.14%
College of Liberal Arts	LA	4,527	7.80%	5,341	8.13%	9,868	7.98%
College of Nursing	NU	1,245	2.15%	1,426	2.17%	2,671	2.16%
Harrison College of Pharmacy	PY	18,363	31.66%	4,693	7.14%	23,056	18.64%
Coll. of Sciences & Mathematics	SM	1,049	1.81%	4,026	6.13%	5,075	4.10%
College of Veterinary Medicine	VM	13,713	23.64%	7,818	11.90%	21,531	17.40%
Graduate School	GS	59	0.10%	394	0.60%	453	0.37%
Provost and VP for Academic Affairs	PR	67	0.11%	131	0.19%	198	0.16%
Total Credit Hours Taken		58,002	100.00%	65,707	100.00%	123,709	100.00%

Total Credit Hours Taken

College/School	College Code	Total Credit Hours Taken	% to Total
College of Agriculture	AG	34,931	4.12%
College of Arch. Design & Construction	AR	48,897	5.77%
Raymond J. Harbert College of Business	BU	174,274	20.56%
College of Education	ED	70,052	8.26%
Samuel Ginn Clg of Engineering	EN	167,177	19.72%
College of Forestry, Wildlife & Environment	FW	15,846	1.87%
College of Human Sciences	HS	45,414	5.36%
College of Liberal Arts	LA	134,623	15.88%
College of Nursing	NU	34,051	4.02%
Harrison College of Pharmacy	PY	23,056	2.72%
Coll. of Sciences & Mathematics	SM	71,383	8.42%
College of Veterinary Medicine	VM	21,531	2.54%
Graduate School	GS	453	0.05%
Provost and VP for Academic Affairs	PR	6,097	0.71%
Total Credit Hours Taken		847,785	100.00%

Auburn University Central Allocation Metrics

Credit Hours



DIRECT EXPENSES

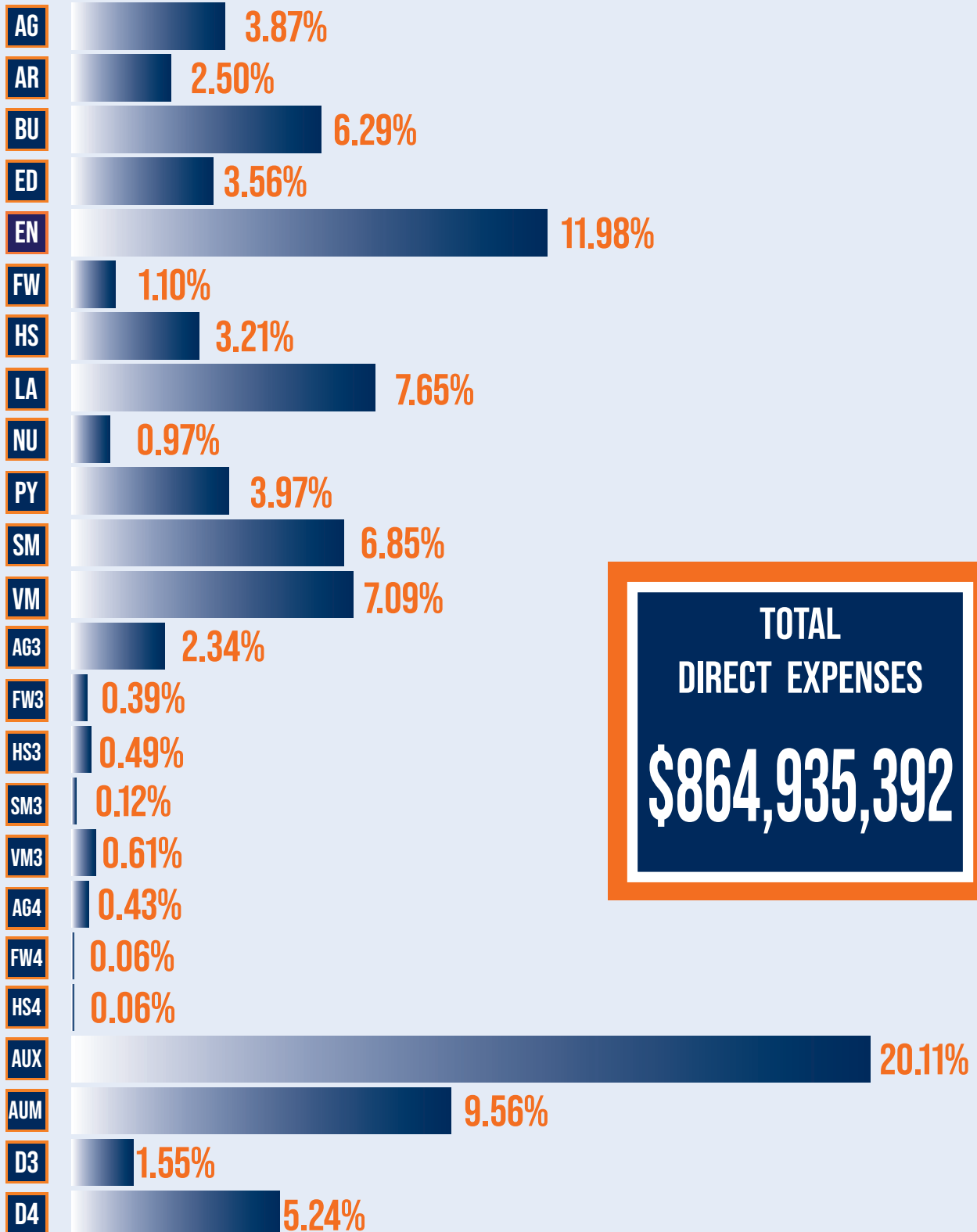
October 1, 2020-September 30, 2021

College/School/Unit	College Code	Total Expenses	% to Total
College of Agriculture (Div 1)	AG	33,437,944	3.87%
College of Architecture Design & Construction	AR	21,600,949	2.50%
Raymond J. Harbert College of Business	BU	54,404,216	6.29%
College of Education (Div 1)	ED	30,762,436	3.56%
Samuel Ginn College of Engineering (Div 1)	EN	103,644,410	11.98%
College of Forestry, Wildlife & Environment (Div 1)	FW	9,490,098	1.10%
College of Human Sciences (Div 1)	HS	27,796,380	3.21%
College of Liberal Arts	LA	66,185,673	7.65%
College of Nursing	NU	8,381,263	0.97%
Harrison College of Pharmacy (Div 1)	PY	34,377,853	3.97%
College of Sciences & Mathematics (Div 1)	SM	59,256,239	6.85%
College of Veterinary Medicine (Div 1)	VM	61,298,729	7.09%
College of Agriculture (Div 3)	AG3	20,263,711	2.34%
College of Forestry, Wildlife & Environment (Div 3)	FW3	3,397,303	0.39%
College of Human Sciences (Div 3)	HS3	4,238,358	0.49%
College of Sciences & Mathematics (Div 3)	SM3	1,045,928	0.12%
College of Veterinary Medicine (Div 3)	VM3	5,253,757	0.61%
College of Agriculture (Div 4)	AG4	3,695,183	0.43%
College of Forestry, Wildlife & Environment (Div 4)	FW4	506,969	0.06%
College of Human Sciences (Div 4)	HS4	491,280	0.06%
Auburn Aviation Center	AUX	6,672,041	0.77%
Asst VP for Auxiliary Services	AUX	1,415	0.00%
Auburn University Aviation	AUX	2,229,789	0.26%
Auxiliary Enterprises	AUX	360,601	0.04%
Bookstore	AUX	16,469,669	1.90%
Tiger Card Operations	AUX	284,293	0.03%
Housing and Residence Life	AUX	39,965,452	4.62%
Intercollegiate Athletics	AUX	94,819,931	10.96%
Parking Services	AUX	1,747,389	0.20%
Transit Services	AUX	10,196,000	1.18%
Office of Information Technology/CIO (Auxiliary Orgs Only)	AUX	1,268,690	0.15%
Auburn University-Montgomery	AUM	82,657,681	9.56%
Alabama Agricultural Experiment Station (AAES)	AAES	13,400,602	1.55%
Alabama Cooperative Extension System (ACES)	ACES	45,333,160	5.24%
Total Pool for Allocation		864,935,392	100.00%
Other Central Units		328,100,799	
Total Direct Expenses		1,193,036,191	

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 Mgt. & Safety

Auburn University Central Allocation Metrics

Direct Expenses



STUDENT HEADCOUNT

Student Headcount is as of the 15th day of the Fall 2020 Semester.

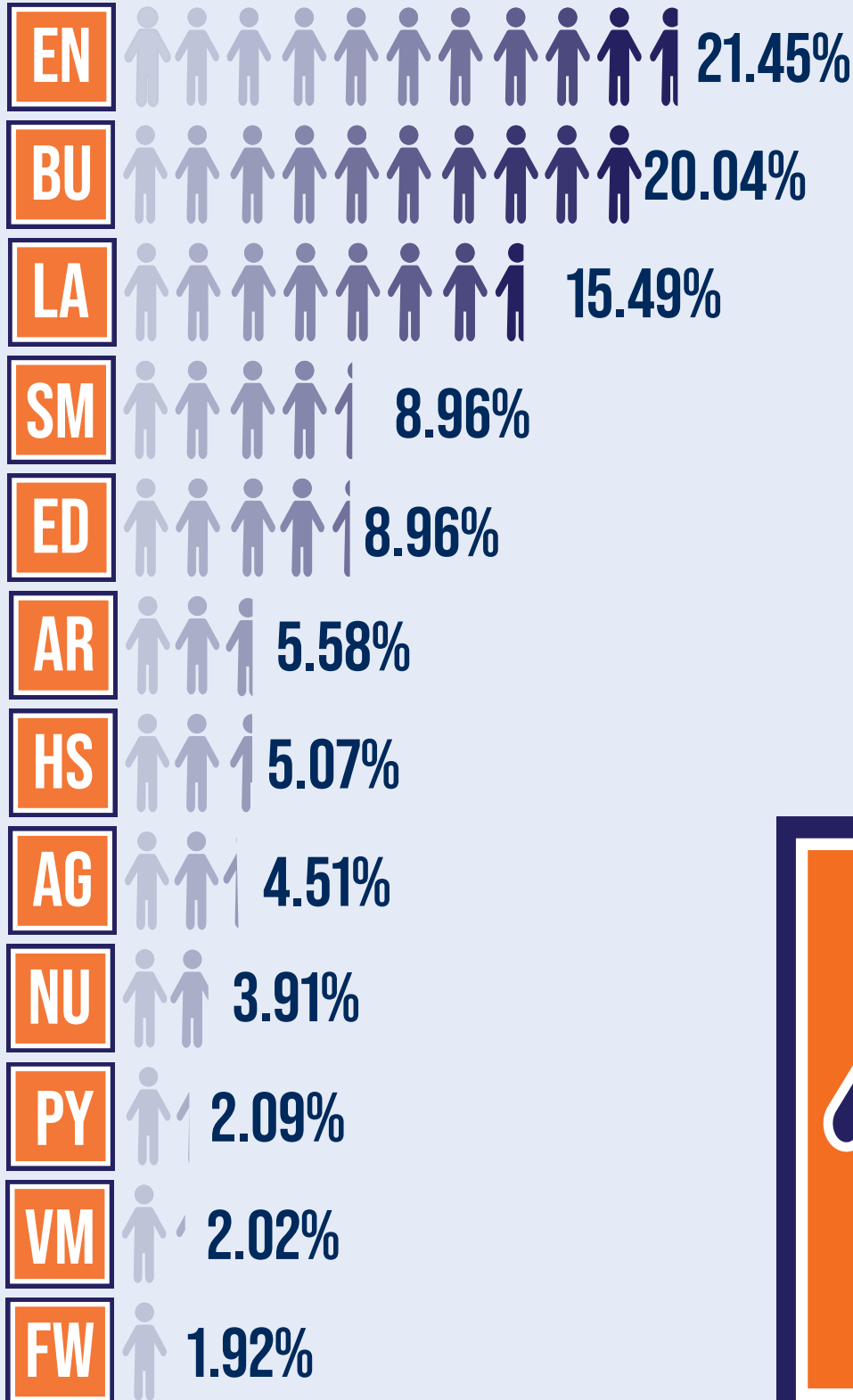
College/School	College Code	Total Headcount	% for Central Allocation	% for Other Fees
College of Agriculture	AG	1,370	4.51%	4.46%
College of Architecture Design & Construction	AR	1,697	5.58%	5.52%
Raymond J. Harbert College of Business	BU	6,091	20.04%	19.82%
College of Education	ED	2,725	8.96%	8.87%
Samuel Ginn College of Engineering	EN	6,521	21.45%	21.22%
College of Forestry, Wildlife & Environment	FW	583	1.92%	1.90%
College of Human Sciences	HS	1,541	5.07%	5.01%
College of Liberal Arts	LA	4,708	15.49%	15.32%
College of Nursing	NU	1,190	3.91%	3.87%
Harrison College of Pharmacy	PY	636	2.09%	2.07%
College of Sciences & Mathematics	SM	2,723	8.96%	8.86%
College of Veterinary Medicine	VM	616	2.02%	2.00%
Total Allocable Student Headcount		30,401	100.00%	
Graduate School	GS	54		0.17%
Provost and VP for Academic Affairs	PR	282		0.91%
Total Student Headcount		30,737		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



SQUARE FOOTAGE

Square Footage as of January, 2022

College/School/Unit	College Code	Total SQFT	Unclassified Assignable Areas	Special Use Facilities	Allocable SQFT	% to Total
College of Agriculture	AG	424,566	8,836	44,862	370,868	9.81%
College of Architecture Design & Construction	AR	90,045			90,045	2.38%
Raymond J. Harbert College of Business	BU	138,644		8,421	130,223	3.45%
College of Education	ED	120,441	2,214	1,326	116,901	3.09%
Samuel Ginn College of Engineering	EN	520,889	16,307	3,005	501,577	13.27%
College of Forestry, Wildlife & Environment	FW	70,770		2,273	68,497	1.81%
College of Human Sciences	HS	73,485			73,485	1.94%
College of Liberal Arts	LA	286,385		9,772	276,613	7.32%
College of Nursing	NU	34,421			34,421	0.91%
Harrison College of Pharmacy	PY	89,828	1,488	422	87,918	2.33%
College of Sciences & Mathematics	SM	315,366	2,336		313,030	8.28%
College of Veterinary Medicine	VM	461,942	15,141	82,195	364,606	9.65%
Alabama Agricultural Experiment Station	D3	23,536		12,549	10,987	0.29%
Alabama Cooperative Extension System	D4	19,835		552	19,283	0.51%
**Central Units	CU	1,460,955	21,655	118,118	1,321,182	34.96%
Total SQFT		4,131,108	67,977	283,495	3,779,636	100.00%

*SQUARE FOOTAGE AUXILIARY SERVICES

Assist VP for Auxiliary Services	1,135				1,135	
Auburn University Aviation	96,377	4,288			92,089	
Bookstore	20,450				20,450	
Business Development Auxiliaries	181				181	
Housing and Residence Life	1,042,610	5,534			1,037,076	
Intercollegiate Athletics	799,842	1,665		597,939	200,238	
Transit Services	1,942					
Parking Services	1,136,455				1,136,455	
Total Auxiliary Services	3,098,992	11,487		597,939	2,487,624	
Total SQFT	7,230,100	79,464		881,434	6,267,260	
*Auxiliary Units do not receive a square footage allocation since their facilities' costs are paid directly.						

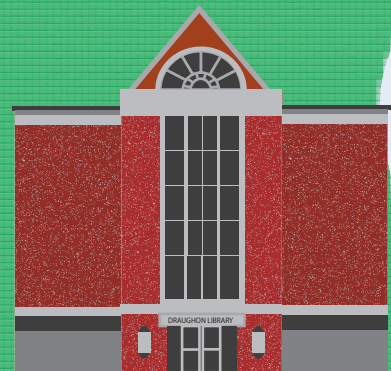
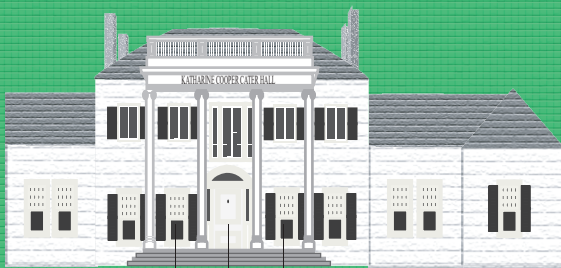
**SQUARE FOOTAGE CENTRAL UNITS BY AREA

Enrollment Services	15,644	641			15,003	
Graduate Studies	4,928				4,928	
Jule Collins Smith Museum	25,469				25,469	
Library	276,171			195	275,976	
Provost and VP for Academic Affairs	470,832	819		13,239	456,774	
Gogue Performing Arts Center	39,109				39,109	
VP for Student Affairs	128,148			3,416	124,732	
VP for Business and Finance	22,202				22,202	
AVP Communications and Marketing	7,651			490	7,161	
Executive Vice President	29,113	1,280			27,833	
President	42,541	10,843			31,698	
Risk Management & Safety	15,440			2,615	12,825	
Vice President for Alumni Affairs	417				417	
Vice President for Development	9,543				9,543	
Vice President for Facilities	256,043	8,072		94,135	153,836	
Vice President for Research	13,869			3,943	9,926	
Associate Provost & Vice President for University Outreach	17,728				17,728	
Surplus Property	9,845				9,845	
Office of Inclusion and Diversity	8,121				8,121	
Human Resources	11,550				11,550	
Office of Information Technology/CIO	47,496				47,496	
Campus Safety and Security	9,095			85	9,010	
Total Central Units	1,460,955	21,655		118,118	1,321,182	

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

Auburn University Central Allocation Metrics

Square Footage



SPONSORED PROGRAMS REVENUE

October 1, 2020-September 30, 2021

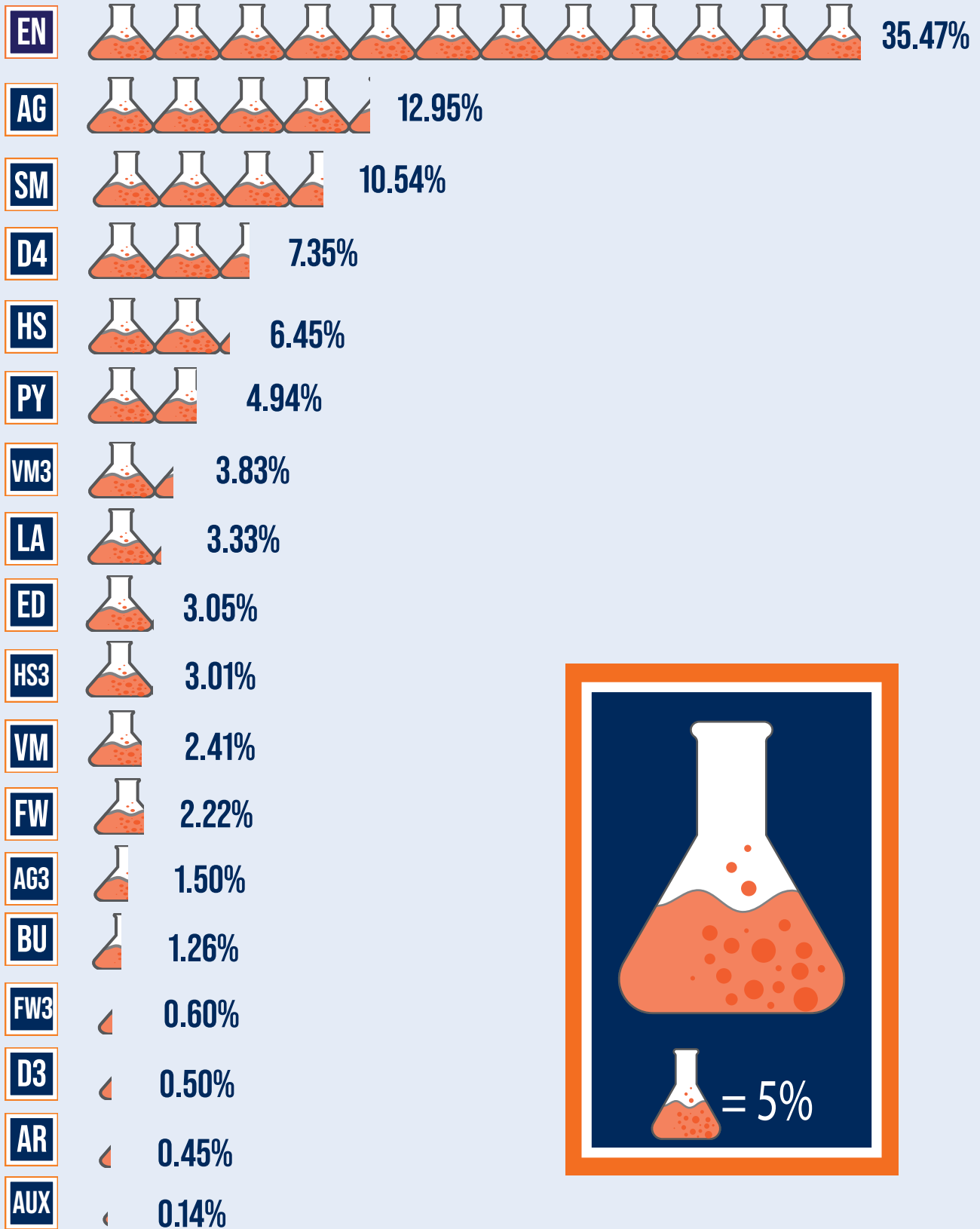
College/School/Auxiliary	College Code	Total Sponsored Program Revenue	% for Central Allocation	% for State Appropriations
College of Agriculture (Div 1)	AG	17,998,832	12.95%	12.97%
College of Architecture Design & Construction	AR	625,696	0.45%	0.45%
Raymond J. Harbert College of Business	BU	1,746,000	1.26%	1.26%
College of Education (Div 1)	ED	4,241,297	3.05%	3.06%
Samuel Ginn College of Engineering (Div 1)	EN	49,293,771	35.47%	35.52%
College of Forestry, Wildlife & Environment (Div 1)	FW	3,085,293	2.22%	2.22%
College of Human Sciences (Div 1)	HS	8,968,767	6.45%	6.46%
College of Liberal Arts	LA	4,623,211	3.33%	3.33%
College of Nursing	NU	5,758	0.00%	0.00%
Harrison College of Pharmacy (Div 1)	PY	6,867,595	4.94%	4.95%
College of Sciences & Mathematics (Div 1)	SM	14,650,609	10.54%	10.56%
College of Veterinary Medicine (Div 1)	VM	3,351,066	2.41%	2.41%
College of Agriculture (Div 3)	AG3	2,086,635	1.50%	1.50%
College of Forestry, Wildlife & Environment (Div 3)	FW3	835,800	0.60%	0.60%
College of Human Sciences (Div 3)	HS3	4,176,181	3.01%	3.01%
College of Veterinary Medicine (Div 3)	VM3	5,326,022	3.83%	3.84%
College of Agriculture (Div 4)	AG4	(367)	0.00%	0.00%
Alabama Agricultural Experiment Station (AAES)	AAES	697,379	0.50%	0.50%
Alabama Cooperative Extension System (ACES)	ACES	10,217,250	7.35%	7.36%
Auburn Aviation Center	AUX	66,667	0.07%	0.00%
Auburn University Aviation	AUX	92,000	0.07%	0.00%
Campus Living	AUX	(209)	0.00%	0.00%
Total Allocable Sponsored Programs Revenue		138,955,253	100.00%	100.00%
Auburn University-Montgomery		29,698,177		
Other Central Units		89,559,933		
Total Sponsored Programs Revenue		258,213,363		

The Sponsored Programs Revenue is used to allocate the VP for Research costs and is based on the revenue generated in 2021 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 2020 Semester; Faculty/Staff FTE is as of October 31, 2020 and includes AUM, AAES and ACES

College/School/Auxiliary	College Code	Total FTE	% to Total
College of Agriculture (Div 1)	AG	1,531	4.84%
College of Architecture Design & Construction	AR	1,684	5.33%
Raymond J. Harbert College of Business	BU	5,799	18.35%
College of Education (Div 1)	ED	2,499	7.91%
Samuel Ginn College of Engineering (Div 1)	EN	6,132	19.40%
College of Forestry, Wildlife & Environment (Div 1)	FW	599	1.90%
College of Human Sciences (Div 1)	HS	1,605	5.08%
College of Liberal Arts	LA	5,046	15.97%
College of Nursing	NU	1,190	3.76%
Harrison College of Pharmacy (Div 1)	PY	764	2.42%
College of Sciences & Mathematics (Div 1)	SM	2,835	8.97%
College of Veterinary Medicine (Div 1)	VM	978	3.09%
Auburn University Aviation	AUX	10	0.03%
Auxiliary Enterprises	AUX	4	0.01%
Bookstore	AUX	23	0.07%
Tiger Card	AUX	1	0.00%
Housing and Residence Life	AUX	62	0.20%
Intercollegiate Athletics	AUX	287	0.93%
Parking Services	AUX	26	0.08%
Alabama Agricultural Experiment Station (AAES)	D3	95	0.28%
Alabama Cooperative Extension System (ACES)	D4	438	1.38%
Total Allocable FTE		31,608	100.00%
Auburn University-Montgomery		656	
Other Central Units		2,039	
Total FTE		34,303	

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

