



# AUBURN UNIVERSITY OPERATING BUDGET

FISCAL YEAR 2025





## **Inside Front Cover**

# Auburn University Annual Budget



**October 1, 2024 - September 30, 2025**

The reports presented in this book represent the operating budget for all four divisions of Auburn University for FY 2024-25. The numbers are estimates of anticipated revenues and uses of those revenues for the fiscal year. The budget is a reflection of the University's plan to meet the strategic objectives recognized by the President and Board of Trustees in furtherance of the core mission of instruction, research, and extension. The reports are presented in multiple formats to give different perspectives of the same information as well as provide management with various tools with which to report on financial performance.

A handwritten signature in black ink, appearing to read 'Kelli D. Shomaker'.

Kelli D. Shomaker, CPA  
Senior Vice President for  
Business & Administration/CFO

A handwritten signature in black ink, appearing to read 'Bryan Elmore'.

Bryan Elmore, CPA  
AVP, Budgets & Business Operations

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# AUBURN UNIVERSITY

## Auburn, Alabama

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Zeke Smith	At-Large	Birmingham

Dr. Christopher Roberts, President

Jon G. Waggoner, Secretary to the Board of Trustees

FY 2024-25 Budget

# TAB: Consolidated Budget Information

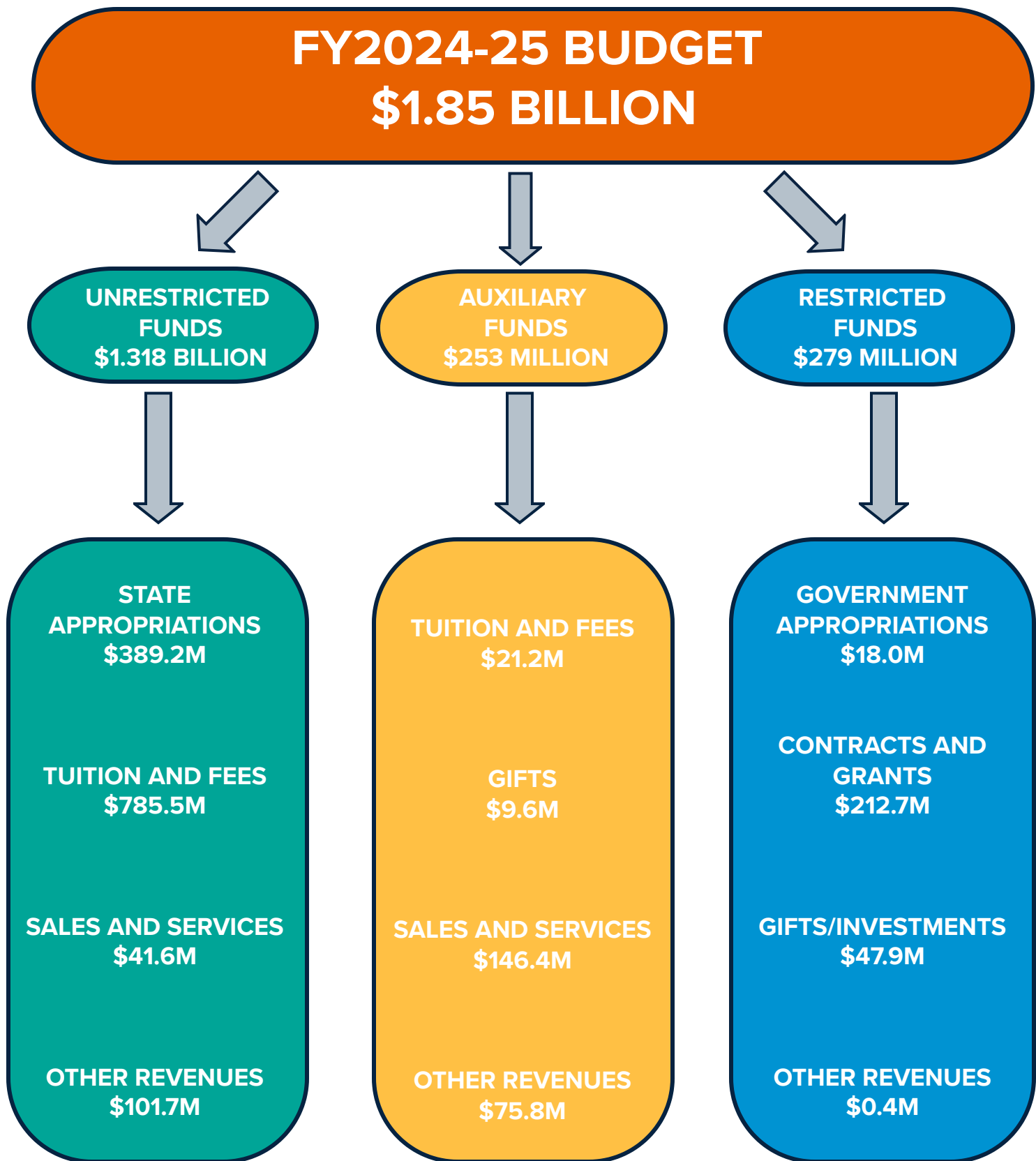


## **TAB BACK: Consolidated Budget Information**





# AU BY THE NUMBERS

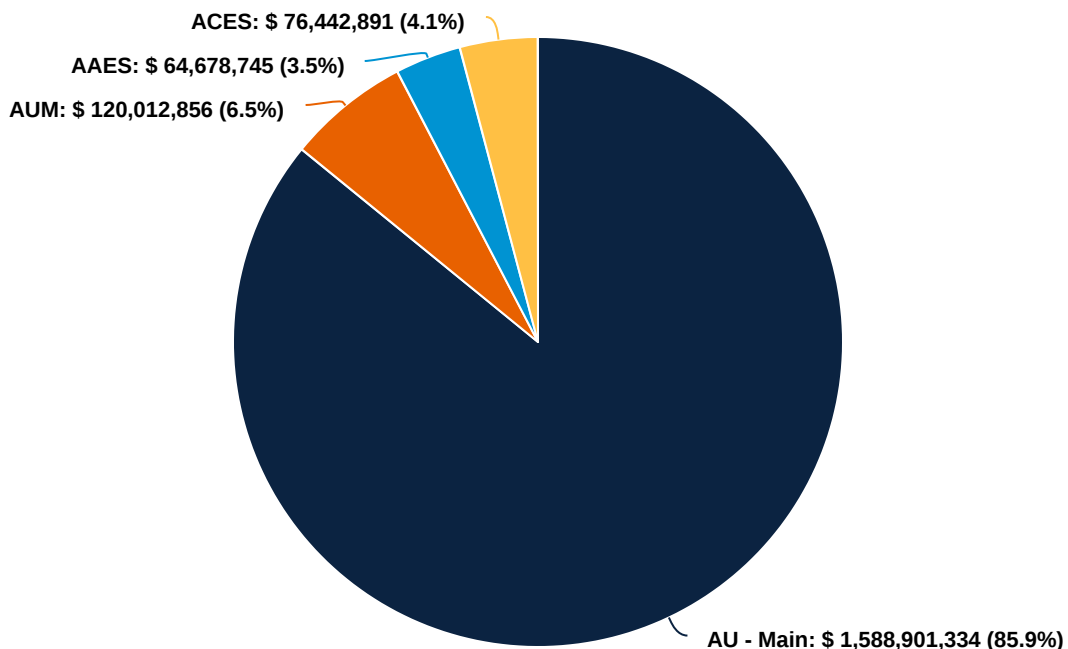




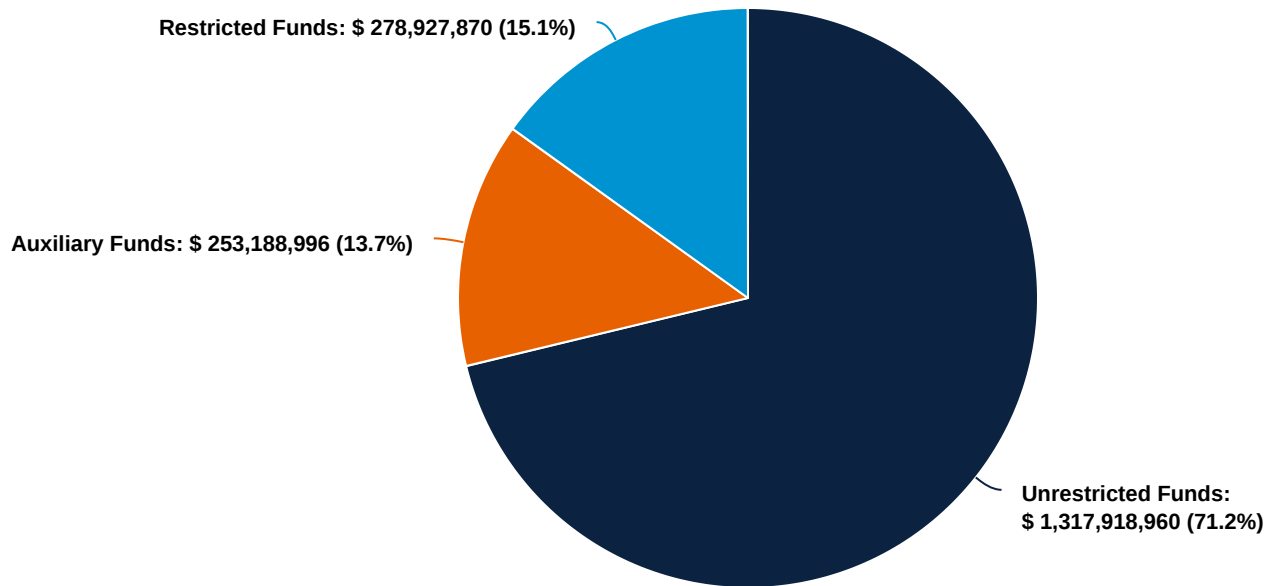
# Management Discussion

## FY 2024-25 Operating Budget Highlights

This document provides a brief overview of the proposed budget for Auburn University for the fiscal year 2024-25 totaling \$1.85 billion, which reflects an increase of 7.87% from the prior year. The budget consists of four divisions: Auburn University-Main Campus (AU-Main), Auburn University-Montgomery (AUM), the Alabama Agricultural Experiment Station (AAES), and the Alabama Cooperative Extension System (ACES) as seen in **Figure 1**; and three fund types: unrestricted, restricted, and auxiliary, as seen in **Figure 2**. The budget is based on the revenue projections from state appropriations, tuition and fees, restricted revenues, auxiliary revenues, and other revenues, and the expense projections for salaries and wages, employee benefits, operations and maintenance, student aid, and other expenses. The budget also incorporates the strategic budgeting initiative, which is a modified Responsibility Center Management (RCM) approach that delegates operational authority to colleges and other units and uses a mission enhancement fund for subvention and strategic investment.



**Figure 1: Auburn University Budget by Division**

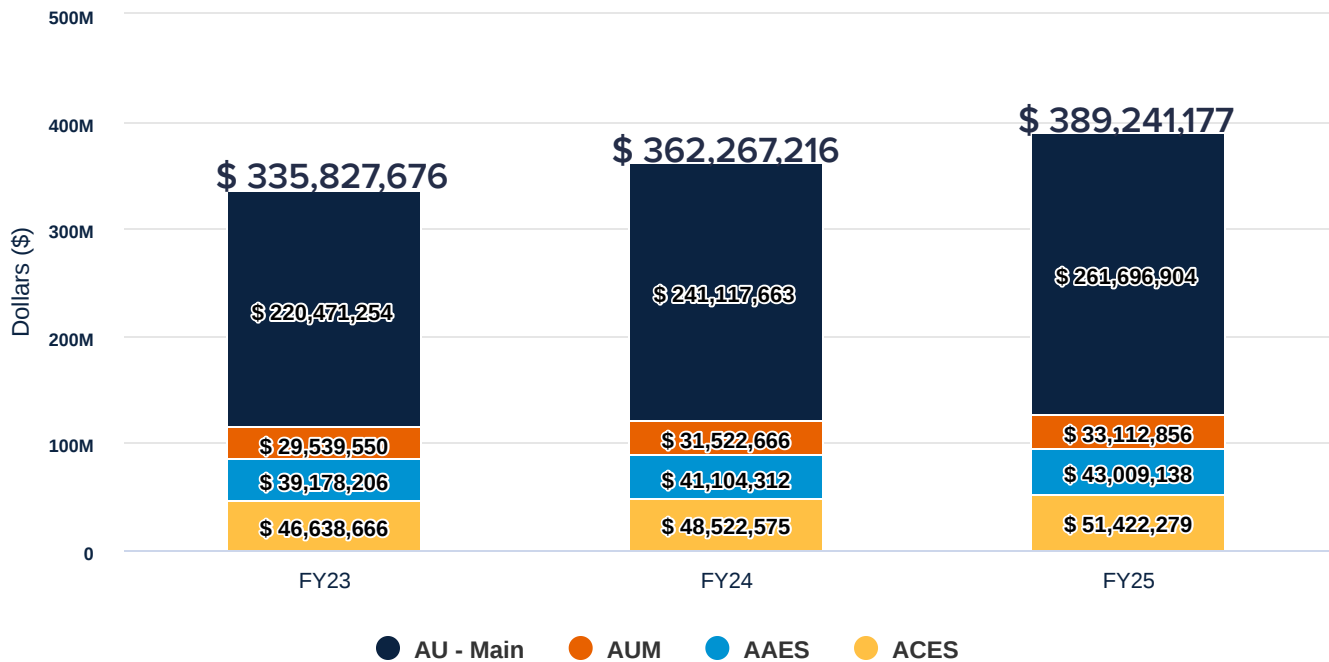


**Figure 2: Auburn University Budget by Funding Category**

## **Revenues**

The proposed budget for FY 2024-25 anticipates an increase of \$134.9 million in total revenues from the prior year. The main sources of revenue growth are:

- State appropriations: The 2024 legislative session concluded with a favorable outcome for Auburn University, with an increase of \$27.0 million (7.45%) in state funding. Occasionally, Auburn receives supplemental appropriations for various projects and uses, and this legislative session was no different, with both Auburn-Main Campus and Auburn-Montgomery receiving a substantial allocation of resources from the supplemental pool. Because these funds are non-recurring and variable, the only amounts included in the budget are those directly tied to Auburn in the Education Trust Fund appropriations bill. The trend for state appropriations continues to be extremely positive (as seen in **Figure 3**) with a compound annual growth rate of 7.66% since FY23.

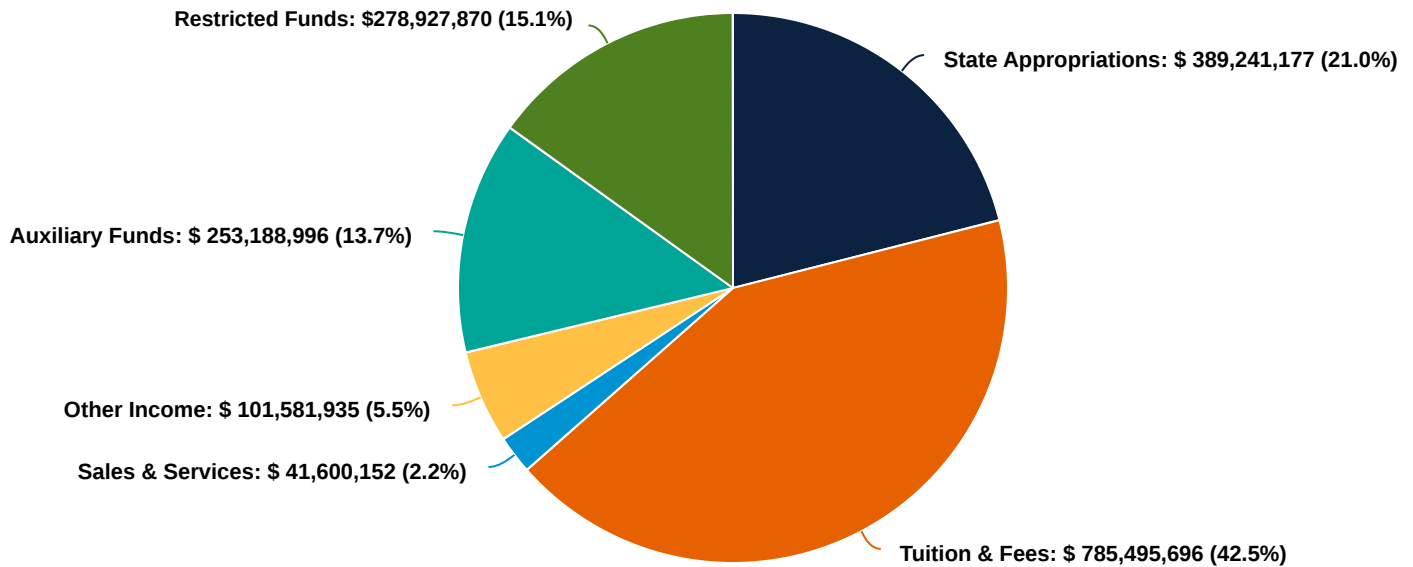


**Figure 3: 3-Year Trend for State Appropriations**

- Tuition and fees: The Board of Trustees approved a tuition rate increase of 3% for AU-Main and AUM for the FY 2024-25 academic year. The rate change, coupled with an expected growth in enrollment, results in an expected increase in tuition and fees of \$46.1 million (6.23%) over the prior year.
- Restricted revenues: This source of funding is expected to increase by \$23.4 million (9.18%) due to growth in research-related contracts and grants in the Colleges of Agriculture, Business, Engineering, and Sciences and Mathematics.
- Auxiliary revenues: These revenues are expected to increase by \$21.8 million (9.45%). This is primarily due to increases in Athletics (\$12 million), the AU Bookstore (\$4 million) and Campus Living (\$4.2 million), which includes housing and dining.
- Sales & services and other revenues: These combined revenues are expected to increase by \$16.6 million (13.10%). This increase is related to the study abroad programs in several colleges, an increase in activity at the RFID Laboratory, investment income, and an increase in indirect cost recovery revenues related to the growth in contracts and grants revenue.



The University has numerous revenue sources as seen in **Figure 4**. State appropriations and tuition & fees make up almost 63.5% of the total proposed budget for FY 2024-25, which is a slight decrease from the 64.2% they represented in FY 2023-24.



**Figure 4: Total Revenue (\$1,850,035,826)**

## Expenses

The proposed budget for FY 2024-25 includes an expected increase of \$134.9 million in total expenses from the prior year. A significant portion of that increase is expected to be from personnel costs:

- **Salaries and wages:** The proposed budget includes an expected increase in salaries and wages of \$48.1 million (6.86%) from the prior year. The University is budgeting for a 4% merit pool which accounts for \$21.4 million. Expected job family and faculty promotions total \$1.8 million. New faculty and administrative positions are expected to increase by \$10.7 million, which is made up of approximately twenty-six new faculty positions and one hundred fifty-nine administrative and professional positions. A significant portion of this increase in new positions is related to expected growth in contract and grant activity. Other salary adjustments of \$14.2 million are attributable to: an increase in the use of temporary employees (\$4.8 million), an increase in the use of student and graduate employees (\$6.2 million), personnel in Athletics (\$1.2 million), and salary adjustments that occurred during the previous year (\$2.0 million).





- Employee benefits: While salaries and wages did increase, employee benefits are only expected to increase by \$0.5 million from the prior year (0.28%) due to a decrease in the proposed fringe benefit rate.

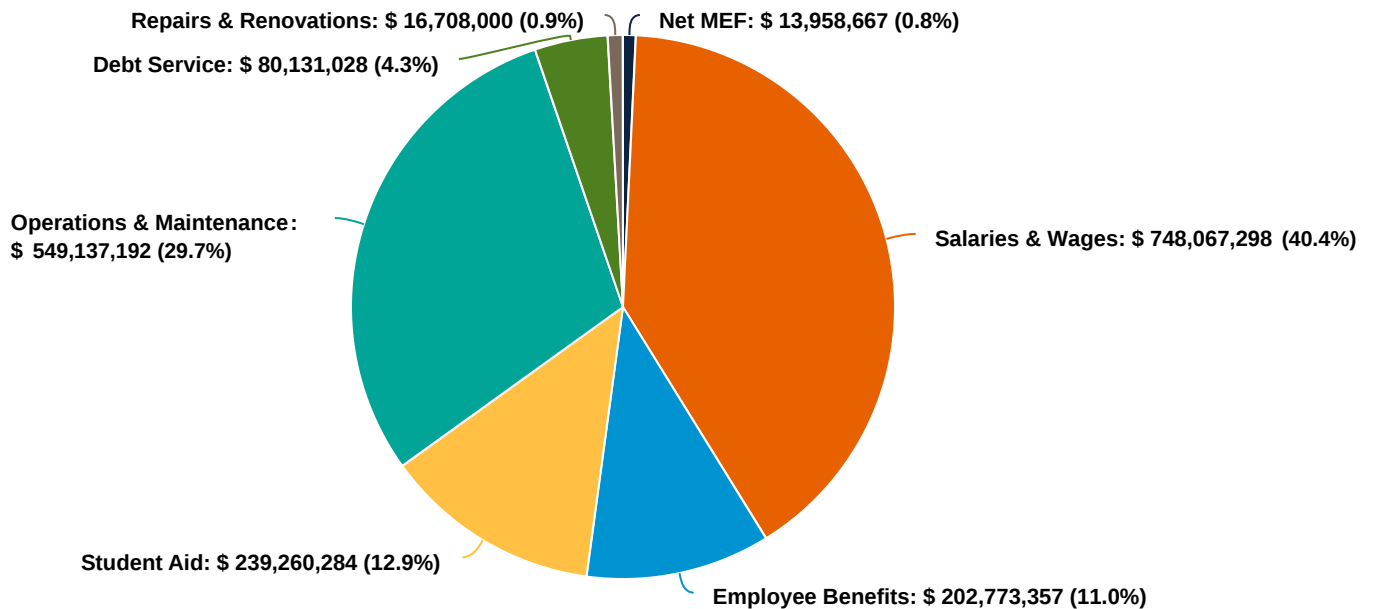
Non-personnel expenses are expected to increase by \$86.3 million from the prior year (10.62%). This includes the following changes:

- Student aid: Student aid is expected to increase by \$13.6 million (6.00%), which includes additional funding to match the growth of merit and need-based aid in recent years.
- Operations and maintenance: Operations and maintenance expenses are expected to increase by \$65.6 million from the prior year (13.58%). This includes increases in contracts and other mandatory costs in safety and security with the city of Auburn, administrative and academic software, technology infrastructure, property insurance, utility and maintenance costs related to building operations, and new campus square footage which total \$7.3 million. Also included in the overall increase is \$22.0 million in additional funding being set aside for strategic investments and initiatives as contingencies. A \$12.0 million increase is expected in restricted funding for AU-Main related to increases in supplies, equipment and subcontractor expenses on research grants. Operations and maintenance expenses for auxiliary units at AU-Main are expected to increase by \$21.0 million. This increase includes a new housing lease and utilities for residence halls as well as an increase for Athletics related to the cost of travel for teams, game operations, and supplies. AAES is also expecting a \$2.0 million increase, which will be used for equipment and infrastructure at their research stations across the state. ACES estimates an increase of \$3.2 million, which will be used to support their strategic plan. AUM is expecting a decrease of \$1.9 million.
- Repairs and renovation: The overall budget for repairs and renovation is expected to increase by \$1.3 million from the prior year (8.64%). This includes an expected increase for AU-Main of \$2.0 million while AUM will use supplemental state funds for their deferred maintenance needs, resulting in a decrease of \$0.7 million for their repair and renovation budget.
- Debt service: Debt service is expected to be flat over the prior year with a slight decrease of \$14K (0.02%).

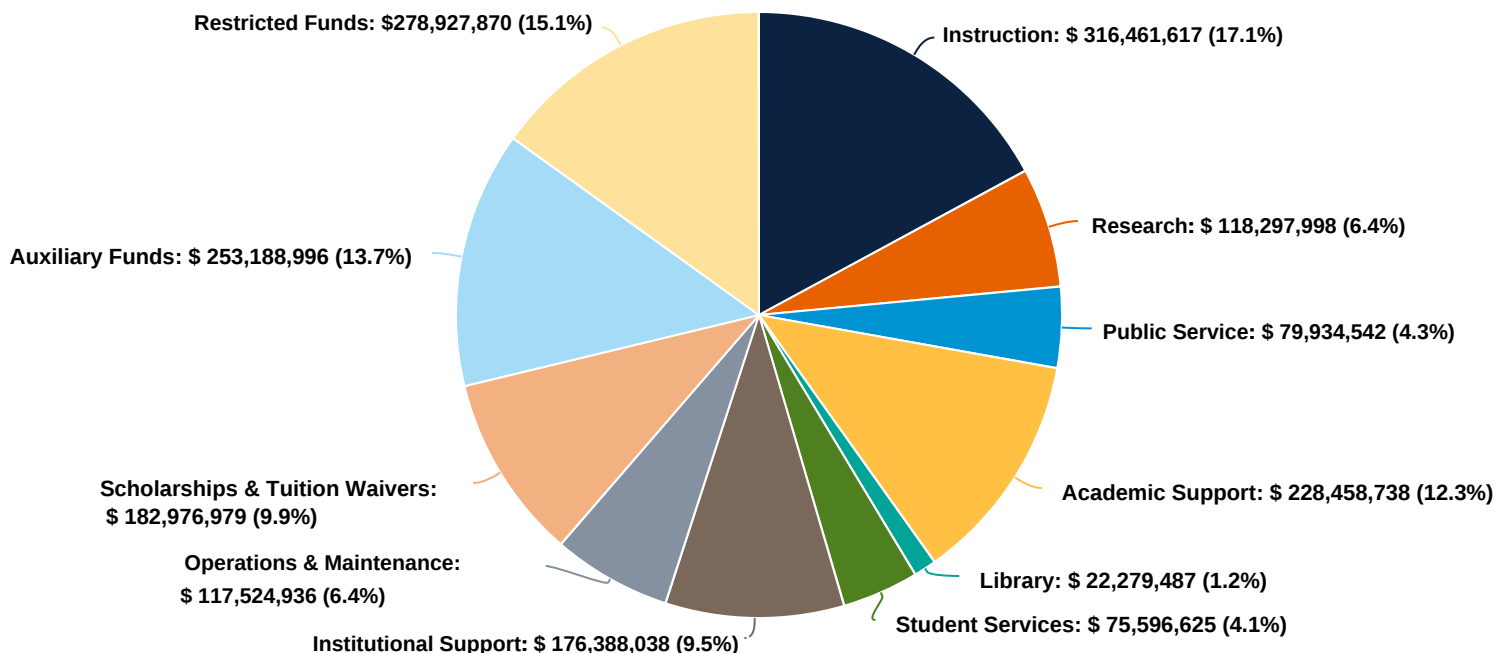


- Mission enhancement fund: The net mission enhancement fund is expected to increase by \$5.8 million over the prior year (71.49%).

A summary of expenses by object can be found in **Figure 5** and a summary of expenses by function can be found in **Figure 6**.



**Figure 5: Expenses by Object**



**Figure 6: Expenses by Function**



## **Strategic Budgeting Initiative**

The University continues to budget using the modified RCM approach, which delegates operational authority to colleges and other units within the institution. Revenues are allocated to the colleges using the following metrics: 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 60%/40% ratio of state appropriations allocated based on the amount of resident tuition allocated to revenue units and sponsored activity/research, respectively. This is a slight change from FY24 where the state appropriations were allocated at 65%/35%. 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 are on the graphs in the Allocation Metrics section.

The Mission Enhancement Fund (MEF) participation rate increased to 25% and is assessed on allocated revenues. The funds generated are used for both subvention and strategic investment. For FY 2024-25, the amount generated in the MEF before reallocation is \$178.1 million. Subvention needs are approximately \$164.2 million, which yields a strategic investment portion of \$13.9 million. As previously mentioned, this represents a \$5.8 million increase in the MEF from the prior year.



## Auburn University - All Divisions

### Comparative Summary of Budgeted Revenues & Expenses By Function & Object

	<u>2024-25 BUDGET</u>	<u>2023-24 BUDGET</u>	<u>% CHANGE</u>
State Appropriations	\$ 389,241,177	\$ 362,267,216	7.45%
Tuition & Fees	\$ 785,495,696	\$ 739,425,329	6.23%
Sales & Services	\$ 41,600,152	\$ 33,587,911	23.85%
Other Income	\$ 101,581,935	\$ 93,008,961	9.22%
<b>Unrestricted Funds</b>	<b>\$ 1,317,918,960</b>	<b>\$ 1,228,289,417</b>	<b>7.30%</b>
Auxiliary Funds	\$ 253,188,996	\$ 231,323,915	9.45%
Restricted Funds	\$ 278,927,870	\$ 255,475,110	9.18%
<b>Total Revenues by Source</b>	<b>\$ 1,850,035,826</b>	<b>\$ 1,715,088,442</b>	<b>7.87%</b>

Instruction	\$ 316,461,617	\$ 303,256,652	4.35%
Research	\$ 118,297,998	\$ 114,417,725	3.39%
Public Service	\$ 79,934,542	\$ 75,354,682	6.08%
Academic Support	\$ 228,458,738	\$ 200,419,751	13.99%
Library	\$ 22,279,487	\$ 21,555,501	3.36%
Student Services	\$ 75,596,625	\$ 71,130,248	6.28%
Institutional Support	\$ 176,388,038	\$ 163,553,615	7.85%
Operations & Maintenance	\$ 117,524,936	\$ 109,624,240	7.21%
Scholarships & Tuition Waivers	\$ 182,976,979	\$ 168,977,003	8.29%
<b>Unrestricted Funds</b>	<b>\$ 1,317,918,960</b>	<b>\$ 1,228,289,417</b>	<b>7.30%</b>
Auxiliary Funds	\$ 253,188,996	\$ 231,323,915	9.45%
Restricted Funds	\$ 278,927,870	\$ 255,475,110	9.18%
<b>Total Expenses by Function</b>	<b>\$ 1,850,035,826</b>	<b>\$ 1,715,088,442</b>	<b>7.87%</b>

Salaries & Wages	\$ 748,067,298	\$ 700,016,365	6.86%
Employee Benefits	\$ 202,773,357	\$ 202,211,912	0.28%
<b>Total Personnel Costs</b>	<b>\$ 950,840,655</b>	<b>\$ 902,228,277</b>	<b>5.39%</b>
Student Aid	\$ 239,260,284	\$ 225,708,533	6.00%
Operations & Maintenance	\$ 549,137,192	\$ 483,488,720	13.58%
Debt Service	\$ 80,131,028	\$ 80,144,544	-0.02%
Repairs & Renovations	\$ 16,708,000	\$ 15,378,560	8.64%
Net MEF/Central Unit Allocation	\$ 13,958,667	\$ 8,139,808	71.49%
<b>Total Non-Personnel Costs</b>	<b>\$ 899,195,171</b>	<b>\$ 812,860,165</b>	<b>10.62%</b>
<b>Total Expenses by Object</b>	<b>\$ 1,850,035,826</b>	<b>\$ 1,715,088,442</b>	<b>7.87%</b>



## Auburn University - All Divisions

### Summary of Budgeted Revenues & Expenses By Function & Object

	AU - Main	AUM	AAES	ACES	Auburn University
State Appropriations	\$ 261,696,904	\$ 33,112,856	\$ 43,009,138	\$ 51,422,279	\$ 389,241,177
Tuition & Fees	\$ 730,191,039	\$ 55,304,657	-	-	\$ 785,495,696
Sales & Services	\$ 36,473,652	\$ 1,250,000	\$ 3,565,000	\$ 311,500	\$ 41,600,152
Other Income	\$ 95,786,135	\$ 1,430,000	\$ 2,387,500	\$ 1,978,300	\$ 101,581,935
<b>Unrestricted Funds</b>	<b>\$ 1,124,147,730</b>	<b>\$ 91,097,513</b>	<b>\$ 48,961,638</b>	<b>\$ 53,712,079</b>	<b>\$ 1,317,918,960</b>
Auxiliary Funds	\$ 240,723,653	\$ 12,465,343	-	-	\$ 253,188,996
Restricted Funds	\$ 224,029,951	\$ 16,450,000	\$ 15,717,107	\$ 22,730,812	\$ 278,927,870
<b>Total Revenues by Source</b>	<b>\$ 1,588,901,334</b>	<b>\$ 120,012,856</b>	<b>\$ 64,678,745</b>	<b>\$ 76,442,891</b>	<b>\$ 1,850,035,826</b>

	AU - Main	AUM	AAES	ACES	Auburn University
Instruction	\$ 283,638,202	\$ 32,823,415	-	-	\$ 316,461,617
Research	\$ 78,452,439	\$ 152,047	\$ 39,655,656	\$ 37,856	\$ 118,297,998
Public Service	\$ 29,895,011	\$ 867,689	\$ 44,147	\$ 49,127,695	\$ 79,934,542
Academic Support	\$ 217,897,393	\$ 6,997,358	\$ 3,563,987	-	\$ 228,458,738
Library	\$ 20,338,810	\$ 1,940,677	-	-	\$ 22,279,487
Student Services	\$ 65,145,456	\$ 10,451,169	-	-	\$ 75,596,625
Institutional Support	\$ 148,425,452	\$ 20,686,402	\$ 2,729,656	\$ 4,546,528	\$ 176,388,038
Operations & Maintenance	\$ 106,731,488	\$ 7,870,256	\$ 2,923,192	-	\$ 117,524,936
Scholarships & Tuition Waivers	\$ 173,623,479	\$ 9,308,500	\$ 45,000	-	\$ 182,976,979
<b>Unrestricted Funds</b>	<b>\$ 1,124,147,730</b>	<b>\$ 91,097,513</b>	<b>\$ 48,961,638</b>	<b>\$ 53,712,079</b>	<b>\$ 1,317,918,960</b>
Auxiliary Funds	\$ 240,723,653	\$ 12,465,343	-	-	\$ 253,188,996
Restricted Funds	\$ 224,029,951	\$ 16,450,000	\$ 15,717,107	\$ 22,730,812	\$ 278,927,870
<b>Total Expenses by Function</b>	<b>\$ 1,588,901,334</b>	<b>\$ 120,012,856</b>	<b>\$ 64,678,745</b>	<b>\$ 76,442,891</b>	<b>\$ 1,850,035,826</b>

	AU - Main	AUM	AAES	ACES	Auburn University
Salaries & Wages	\$ 632,927,649	\$ 51,979,002	\$ 26,673,014	\$ 36,487,633	\$ 748,067,298
Employee Benefits	\$ 164,557,159	\$ 14,295,587	\$ 7,269,474	\$ 16,651,137	\$ 202,773,357
<b>Total Personnel Costs</b>	<b>\$ 797,484,808</b>	<b>\$ 66,274,589</b>	<b>\$ 33,942,488</b>	<b>\$ 53,138,770</b>	<b>\$ 950,840,655</b>
Student Aid	\$ 229,856,784	\$ 9,308,500	\$ 95,000	-	\$ 239,260,284
Operations & Maintenance	\$ 467,943,533	\$ 35,280,478	\$ 27,155,586	\$ 18,757,595	\$ 549,137,192
Debt Service	\$ 74,367,052	\$ 5,763,976	-	-	\$ 80,131,028
Repairs & Renovations	\$ 16,458,000	\$ 250,000	-	-	\$ 16,708,000
Net MEF/Central Unit Allocation	\$ 2,791,157	\$ 3,135,313	\$ 3,485,671	\$ 4,546,526	\$ 13,958,667
<b>Total Non-Personnel Costs</b>	<b>\$ 791,416,526</b>	<b>\$ 53,738,267</b>	<b>\$ 30,736,257</b>	<b>\$ 23,304,121</b>	<b>\$ 899,195,171</b>
<b>Total Expenses by Object</b>	<b>\$ 1,588,901,334</b>	<b>\$ 120,012,856</b>	<b>\$ 64,678,745</b>	<b>\$ 76,442,891</b>	<b>\$ 1,850,035,826</b>





## FY25 vs FY24 Comparative Summary Budgeted Revenues & Expenses

Auburn University -Main Campus			
	Current Year	Prior Year	% Change
State Appropriations	\$ 261,696,904	\$ 241,117,663	8.53%
Tuition & Fees	\$ 730,191,039	\$ 686,800,329	6.32%
Sales & Services	\$ 36,473,652	\$ 28,861,961	26.37%
Other Income	\$ 95,786,135	\$ 87,784,311	9.12%
<b>Unrestricted Funds</b>	<b>\$ 1,124,147,730</b>	<b>\$ 1,044,564,264</b>	<b>7.62%</b>
Auxiliary Funds	\$ 240,723,653	\$ 218,178,915	10.33%
Restricted Funds	\$ 224,029,951	\$ 199,431,860	12.33%
<b>Total Revenues by Source</b>	<b>\$ 1,588,901,334</b>	<b>\$ 1,462,175,039</b>	<b>8.67%</b>

	Current Year	Prior Year	% Change
Instruction	\$ 283,638,202	\$ 271,231,570	4.57%
Research	\$ 78,452,439	\$ 76,532,734	2.51%
Public Service	\$ 29,895,011	\$ 28,483,008	4.96%
Academic Support	\$ 217,897,393	\$ 190,350,435	14.47%
Library	\$ 20,338,810	\$ 19,617,609	3.68%
Student Services	\$ 65,145,456	\$ 60,939,247	6.90%
Institutional Support	\$ 148,425,452	\$ 137,318,445	8.09%
Operations & Maintenance	\$ 106,731,488	\$ 99,459,213	7.31%
Scholarships & Tuition Waivers	\$ 173,623,479	\$ 160,632,003	8.09%
<b>Unrestricted Funds</b>	<b>\$ 1,124,147,730</b>	<b>\$ 1,044,564,264</b>	<b>7.62%</b>
Auxiliary Funds	\$ 240,723,653	\$ 218,178,915	10.33%
Restricted Funds	\$ 224,029,951	\$ 199,431,860	12.33%
<b>Total Expenses by Function</b>	<b>\$ 1,588,901,334</b>	<b>\$ 1,462,175,039</b>	<b>8.67%</b>



## FY25 vs FY24 Comparative Summary Budgeted Revenues & Expenses

Auburn University -Montgomery			
	Current Year	Prior Year	% Change
State Appropriations	\$ 33,112,856	\$ 31,522,666	5.04%
Tuition & Fees	\$ 55,304,657	\$ 52,625,000	5.09%
Sales & Services	\$ 1,250,000	\$ 1,250,000	-
Other Income	\$ 1,430,000	\$ 1,130,000	26.55%
<b>Unrestricted Funds</b>	<b>\$ 91,097,513</b>	<b>\$ 86,527,666</b>	<b>5.28%</b>
Auxiliary Funds	\$ 12,465,343	\$ 13,145,000	-5.17%
Restricted Funds	\$ 16,450,000	\$ 17,100,000	-3.80%
<b>Total Revenues by Source</b>	<b>\$ 120,012,856</b>	<b>\$ 116,772,666</b>	<b>2.77%</b>

	Current Year	Prior Year	% Change
Instruction	\$ 32,823,415	\$ 32,025,082	2.49%
Research	\$ 152,047	\$ 139,885	8.69%
Public Service	\$ 867,689	\$ 519,464	67.04%
Academic Support	\$ 6,997,358	\$ 6,649,898	5.23%
Library	\$ 1,940,677	\$ 1,937,892	0.14%
Student Services	\$ 10,451,169	\$ 10,191,001	2.55%
Institutional Support	\$ 20,686,402	\$ 19,500,679	6.08%
Operations & Maintenance	\$ 7,870,256	\$ 7,253,765	8.50%
Scholarships & Tuition Waivers	\$ 9,308,500	\$ 8,310,000	12.02%
<b>Unrestricted Funds</b>	<b>\$ 91,097,513</b>	<b>\$ 86,527,666</b>	<b>5.28%</b>
Auxiliary Funds	\$ 12,465,343	\$ 13,145,000	-5.17%
Restricted Funds	\$ 16,450,000	\$ 17,100,000	-3.80%
<b>Total Expenses by Function</b>	<b>\$ 120,012,856</b>	<b>\$ 116,772,666</b>	<b>2.77%</b>



## FY25 vs FY24 Comparative Summary Budgeted Revenues & Expenses

Alabama Agricultural Experiment Station			
	Current Year	Prior Year	% Change
State Appropriations	\$ 43,009,138	\$ 41,104,312	4.63%
Sales & Services	\$ 3,565,000	\$ 3,130,000	13.90%
Other Income	\$ 2,387,500	\$ 2,450,500	-2.57%
<b>Unrestricted Funds</b>	<b>\$ 48,961,638</b>	<b>\$ 46,684,812</b>	<b>4.88%</b>
Restricted Funds	\$ 15,717,107	\$ 16,681,591	-5.78%
<b>Total Revenues by Source</b>	<b>\$ 64,678,745</b>	<b>\$ 63,366,403</b>	<b>2.07%</b>

	Current Year	Prior Year	% Change
Research	\$ 39,655,656	\$ 37,708,531	5.16%
Public Service	\$ 44,147	\$ 130,736	-66.23%
Academic Support	\$ 3,563,987	\$ 3,419,418	4.23%
Institutional Support	\$ 2,729,656	\$ 2,479,865	10.07%
Operations & Maintenance	\$ 2,923,192	\$ 2,911,262	0.41%
Scholarships & Tuition Waivers	\$ 45,000	\$ 35,000	28.57%
<b>Unrestricted Funds</b>	<b>\$ 48,961,638</b>	<b>\$ 46,684,812</b>	<b>4.88%</b>
Restricted Funds	\$ 15,717,107	\$ 16,681,591	-5.78%
<b>Total Expenses by Function</b>	<b>\$ 64,678,745</b>	<b>\$ 63,366,403</b>	<b>2.07%</b>

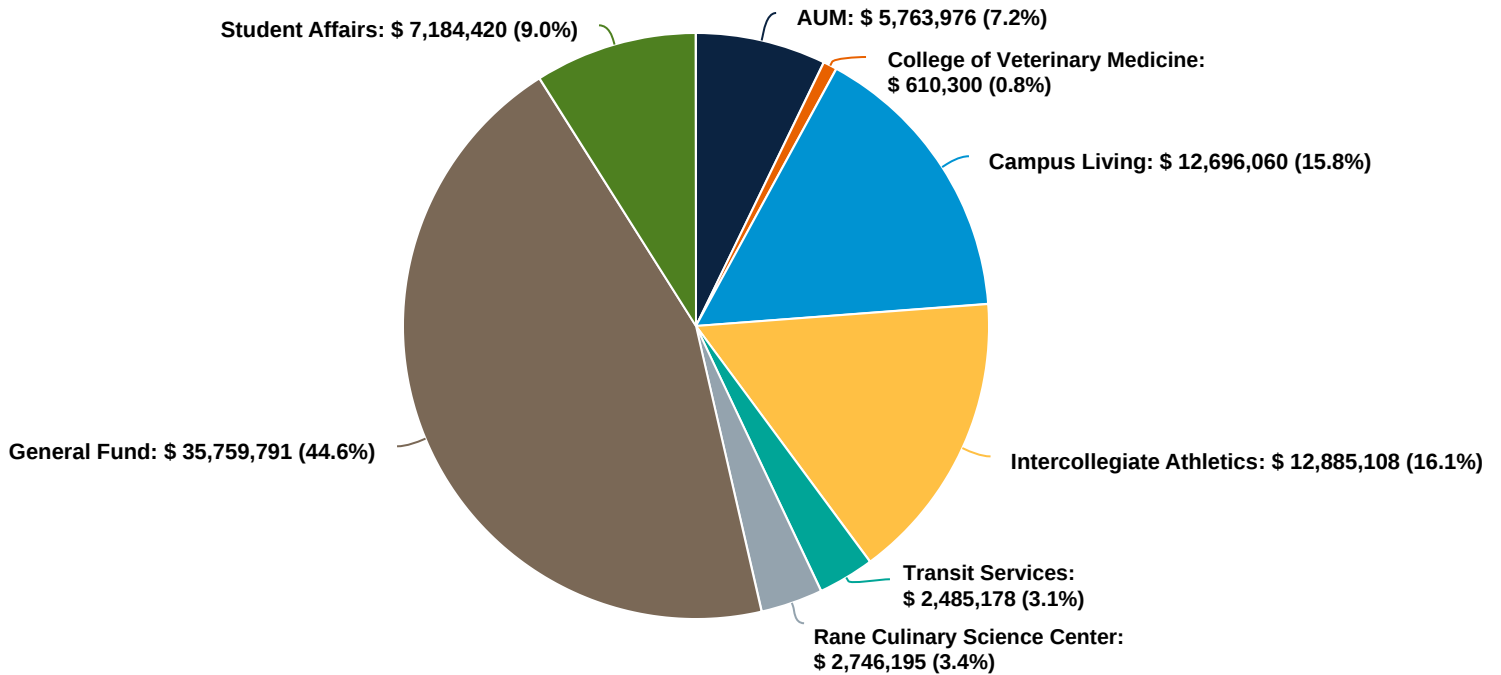
Alabama Cooperative Extension Service			
	Current Year	Prior Year	% Change
State Appropriations	\$ 51,422,279	\$ 48,522,575	5.98%
Sales & Services	\$ 311,500	\$ 345,950	-9.96%
Other Income	\$ 1,978,300	\$ 1,644,150	20.32%
<b>Unrestricted Funds</b>	<b>\$ 53,712,079</b>	<b>\$ 50,512,675</b>	<b>6.33%</b>
Restricted Funds	\$ 22,730,812	\$ 22,261,659	2.11%
<b>Total Revenues by Source</b>	<b>\$ 76,442,891</b>	<b>\$ 72,774,334</b>	<b>5.04%</b>

	Current Year	Prior Year	% Change
Research	\$ 37,856	\$ 36,575	3.50%
Public Service	\$ 49,127,695	\$ 46,221,474	6.29%
Institutional Support	\$ 4,546,528	\$ 4,254,626	6.86%
<b>Unrestricted Funds</b>	<b>\$ 53,712,079</b>	<b>\$ 50,512,675</b>	<b>6.33%</b>
Restricted Funds	\$ 22,730,812	\$ 22,261,659	2.11%
<b>Total Expenses by Function</b>	<b>\$ 76,442,891</b>	<b>\$ 72,774,334</b>	<b>5.04%</b>



**Auburn University**  
**FY 2024-25 Debt Service Schedule**  
**Includes Principal & Interest**

	Current Year	Prior Year	Variance	% Change
College of Veterinary Medicine	\$ 610,300	\$ 608,700	\$ 1,600	0.26%
Campus Living	\$ 12,696,060	\$ 12,729,466	-\$ 33,406	-0.26%
Intercollegiate Athletics	\$ 12,885,108	\$ 13,386,823	-\$ 501,715	-3.75%
Transit Services	\$ 2,485,178	\$ 2,485,578	-\$ 400	-0.02%
Rane Culinary Science Center	\$ 2,746,195	\$ 2,745,877	\$ 318	0.01%
Student Affairs	\$ 7,184,420	\$ 7,226,978	-\$ 42,558	-0.59%
General Fund	\$ 35,759,791	\$ 35,197,146	\$ 562,645	1.60%
AUM	\$ 5,763,976	\$ 5,763,976	-	-
<b>Auburn University</b>	<b>\$ 80,131,028</b>	<b>\$ 80,144,544</b>	<b>-\$ 13,516</b>	<b>-0.02%</b>





**Auburn University**  
**FY 2024-25 State Appropriations**  
**Division Summary per Bill SB88 (Act 2024-379)**

**AUBURN UNIVERSITY**

Operations & Maintenance	\$ 265,689,182
Teacher In-Service Center	\$ 284,217
Poultry Science	\$ 250,000
National Livestock Competition	\$ 250,000
CLT Outreach	\$ 940,125
Irrigation Research & Outreach	\$ 500,000
Allocated to AAES under SBI Model	(\$ 38,336)
Allocated to ACES under SBI Model	(\$ 6,178,284)
<b>Total Unrestricted State Apps</b>	<b>\$ 261,696,904</b>

**AUBURN UNIVERSITY MONTGOMERY**

Operations & Maintenance - AUM	\$ 32,997,941
Senior Resource Center	\$ 114,915
<b>Total Unrestricted State Apps</b>	<b>\$ 33,112,856</b>

**ALABAMA AGRICULTURAL EXPERIMENT STATION**

Operations & Maintenance - AAES	\$ 42,970,802
Allocated from AU to AAES under SBI Model	\$ 38,336
<b>Total Unrestricted State Apps</b>	<b>\$ 43,009,138</b>

**ALABAMA COOPERATIVE EXTENSION SYSTEM**

Operations & Maintenance - ACES	\$ 45,118,995
4H Youth Development Specialist	\$ 125,000
Allocated from AU to ACES under SBI Model	\$ 6,178,284
<b>Total Unrestricted State Apps</b>	<b>\$ 51,422,279</b>

**TOTAL STATE APPROPRIATIONS**

Operations & Maintenance	\$ 386,776,920
Earmarks	\$ 2,180,040
Teacher In-Service Center	\$ 284,217
Allocated Under SBI Model	-
<b>Total Unrestricted State Apps</b>	<b>\$ 389,241,177</b>





## Summary of Central Unit Expenses by Pool

Below are the listings of the Central Unit Allocation Pools and the metrics by which those pools are allocated. i.e. Central Unit Allocation Pool: Academic Services, allocation metric: Credit Hours Instructed.

### ACADEMIC SERVICES / CREDIT HOURS INSTRUCTED

Provost	\$ 21,819,668
Graduate Studies	\$ 1,935,533
Library	\$ 20,575,347
University Initiatives	\$ 19,500,000
Salary Escrow	\$ 2,053,070
Reserve	\$ 20,565,943
Presidential Initiatives	\$ 5,000,000
<b>Academic Services Total</b>	<b>\$ 91,449,561</b>

### GENERAL ADMINISTRATION / DIRECT EXPENSES

Business & Admin. & CFO	\$ 5,647,342
Office of the President	\$ 8,428,800
Legal Affairs & General Counsel	\$ 3,757,613
Audit, Compliance & Privacy	\$ 5,252,695
Risk Management & Safety	\$ 12,055,112
<b>General Administration Total</b>	<b>\$ 35,141,562</b>

### ADVANCEMENT & STUDENT SERVICES / STUDENT HEADCOUNT

Enrollment Management	\$ 9,833,314
Endowment Investment Office	\$ 530,628
Advancement	\$ 18,082,312
Student Affairs	\$ 11,466,466
<b>Adv. &amp; Student Services Total</b>	<b>\$ 39,912,720</b>

### FACILITIES / SQUARE FOOTAGE

Facilities	\$ 69,240,873
Repair & Renovation	\$ 16,458,000
Debt Service	\$ 35,759,791
<b>Facilities Total</b>	<b>\$ 121,458,664</b>



## Auburn University Central Unit Expenses by Pool

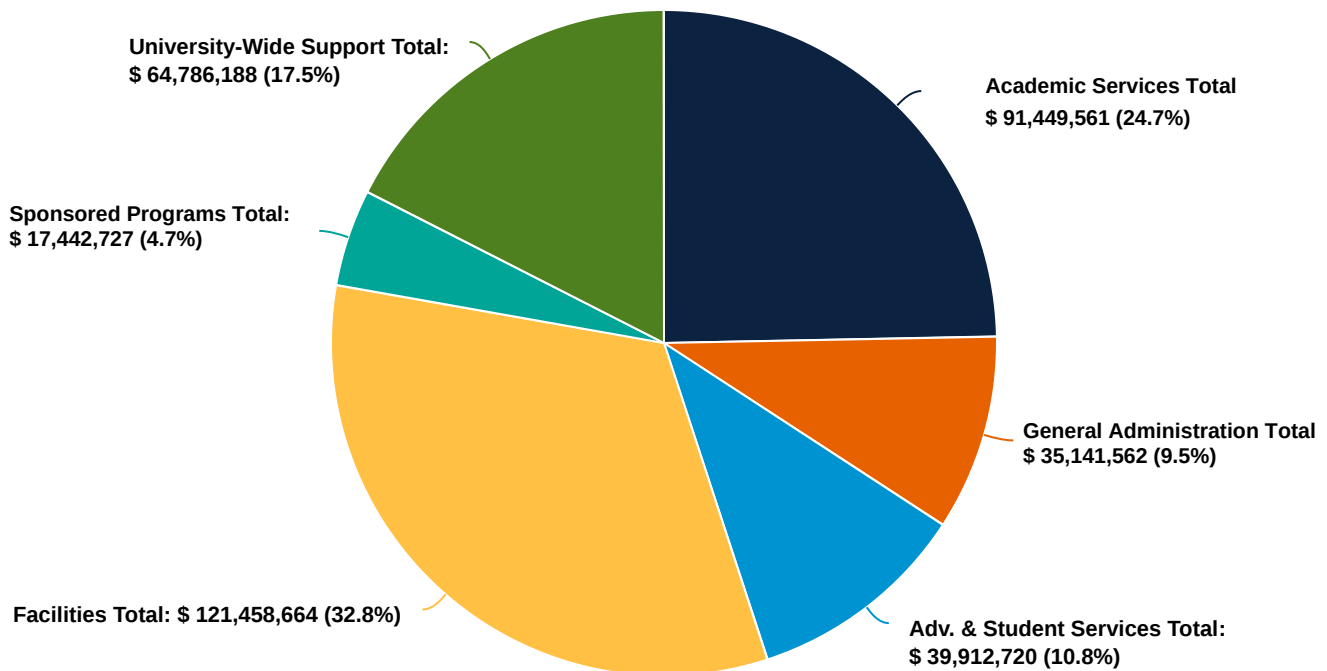
### SPONSORED PROGRAMS / SPONSORED PROGRAM REVENUE

Research & Econ. Development	\$ 17,442,727
<b>Sponsored Programs Total</b>	<b>\$ 17,442,727</b>

### UNIVERSITY-WIDE SUPPORT / STUDENT/FACULTY/STAFF FTE

Jule Collins Smith Museum	\$ 2,022,789
Gogue Performing Arts Center	\$ 2,574,390
Outreach	\$ 4,792,317
Human Resources	\$ 11,689,341
Information Technology	\$ 31,325,373
Campus Safety & Security	\$ 12,381,978
<b>University-Wide Support Total</b>	<b>\$ 64,786,188</b>

<b>Total Central Unit Allocations</b>	<b>\$ 370,191,422</b>
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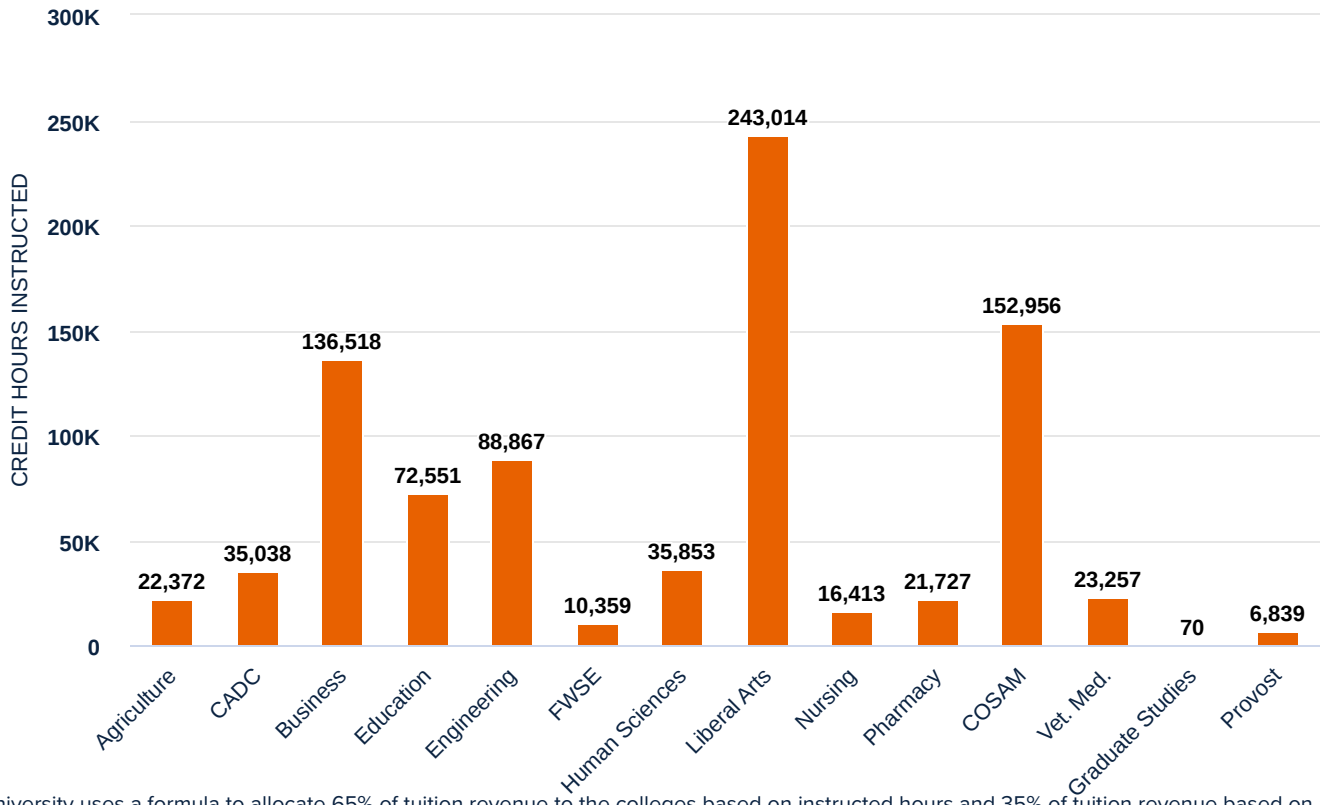


Central Units are shown at the pool level. For a list of units that make up each pool, refer to pages 18 & 19.

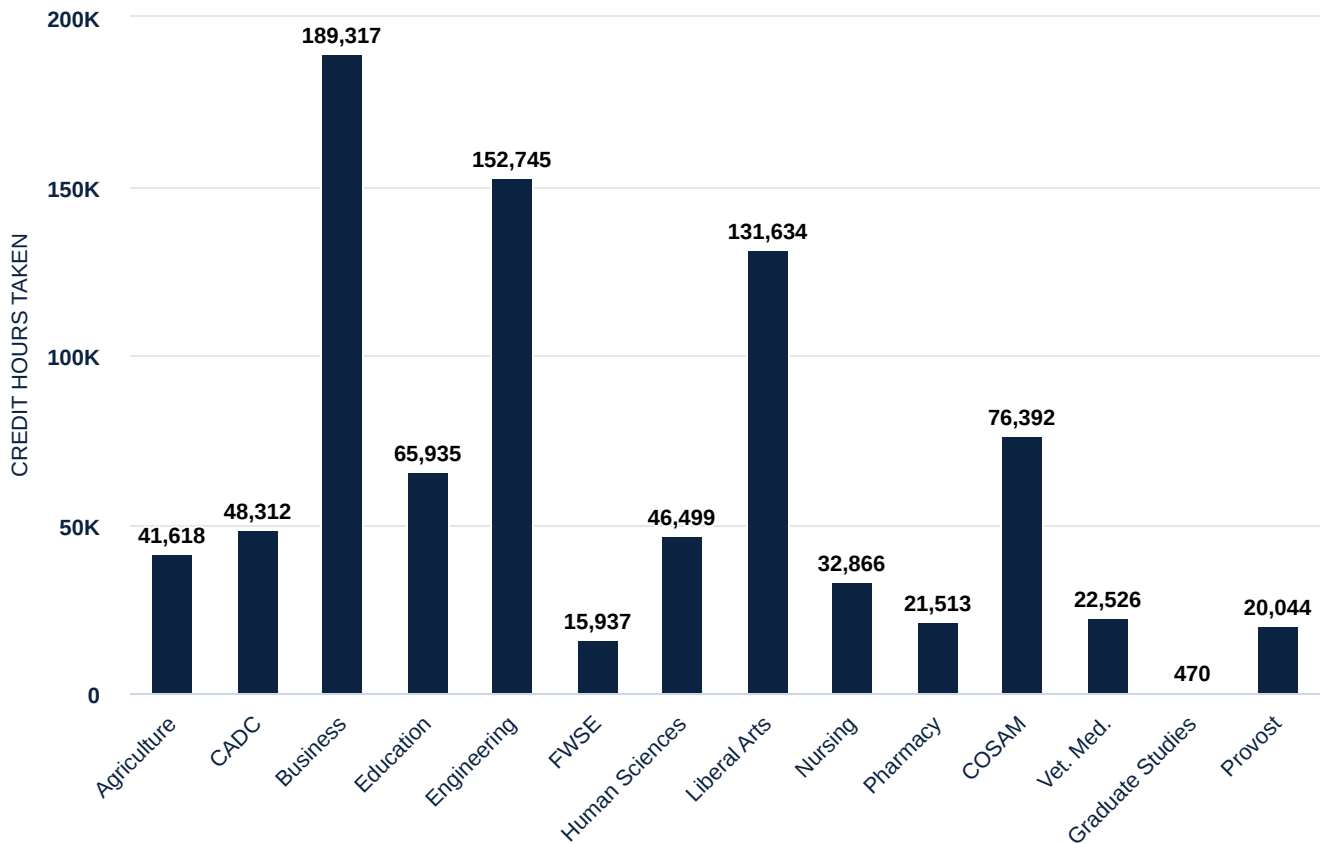


## Auburn University Central Allocation Metrics

### Credit Hours



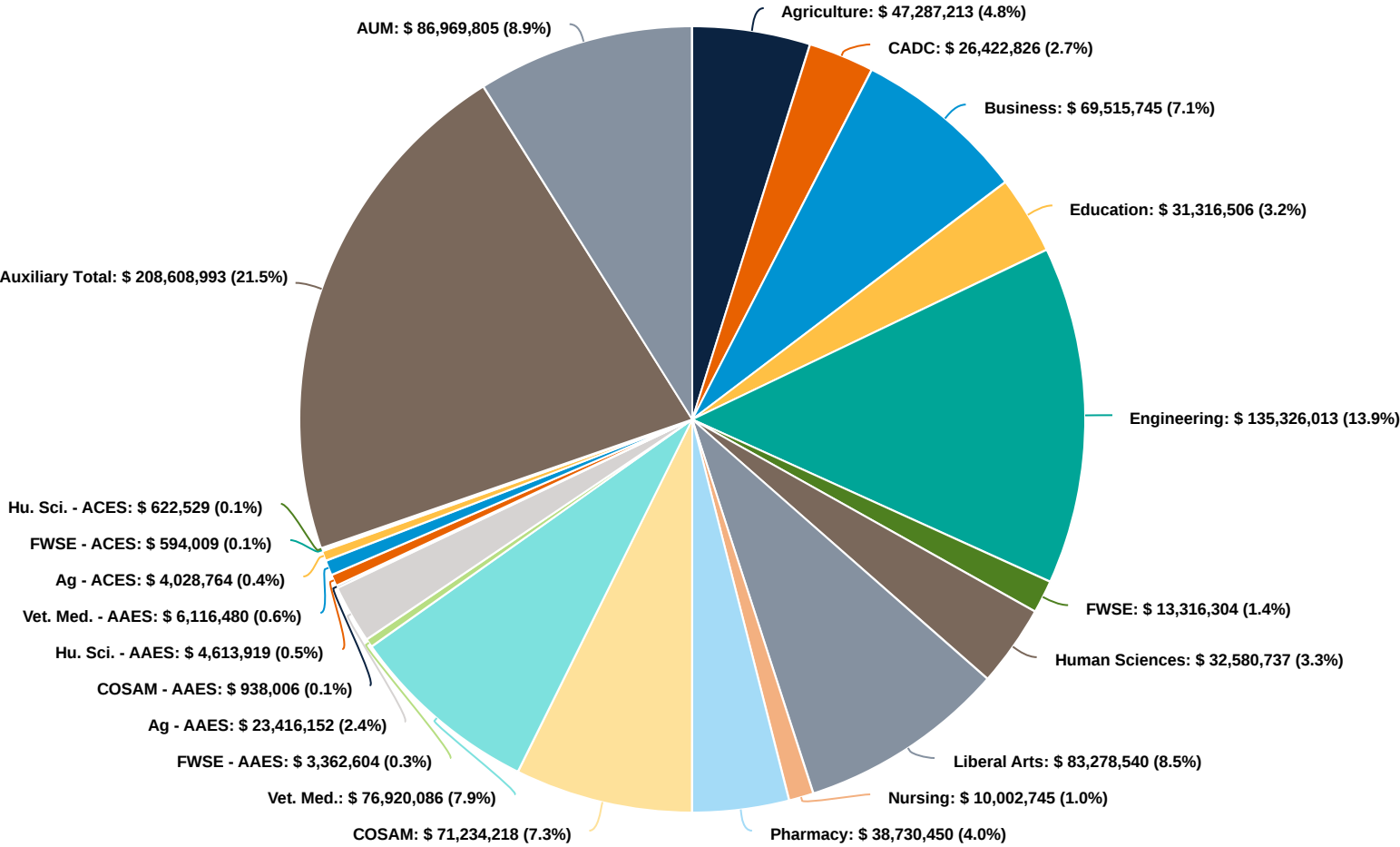
The University uses a formula to allocate 65% of tuition revenue to the colleges based on instructed hours and 35% of tuition revenue based on a student's college of enrollment, by a college unit. Total Credit Hours Instructed are used to allocate the Central Unit-Academic Services Pool; therefore Graduate School and the Provost are not included in the percentage calculation.



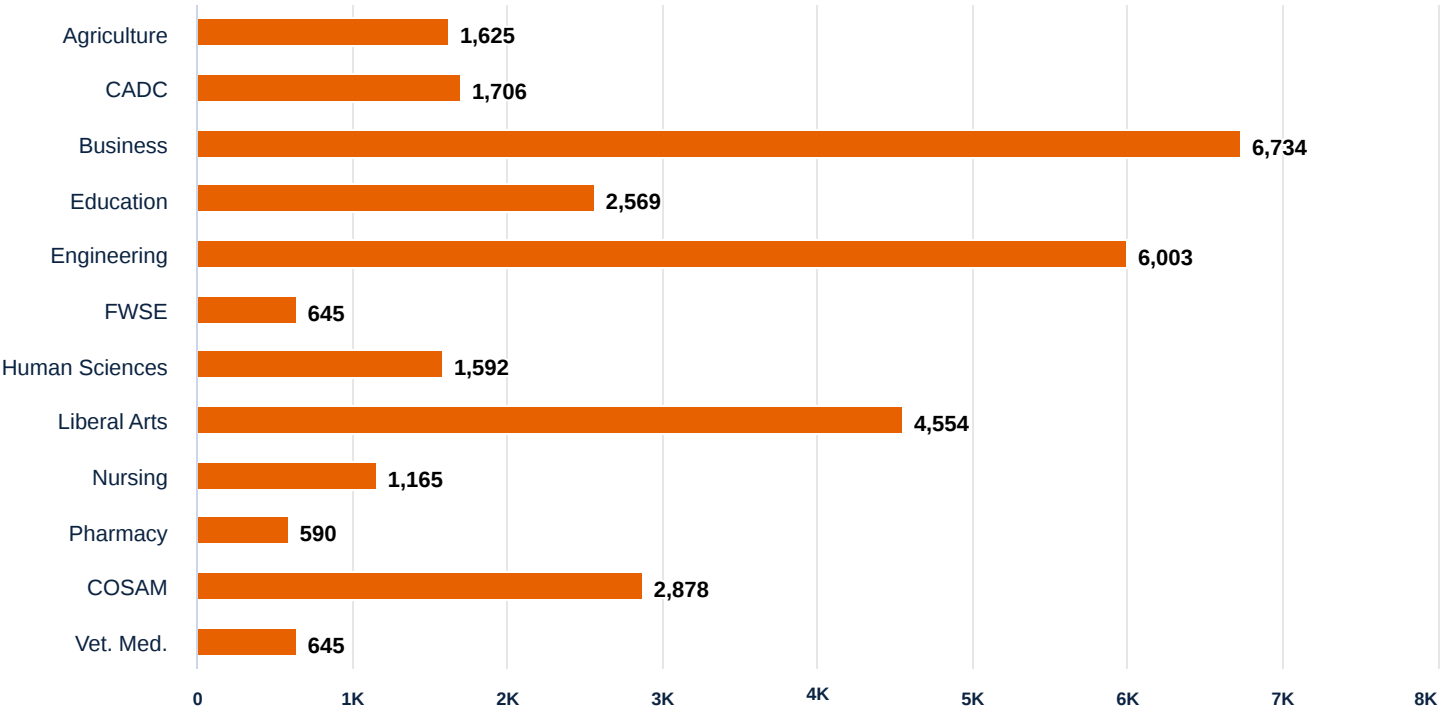


# Auburn University Central Allocation Metrics

## Direct Expenses



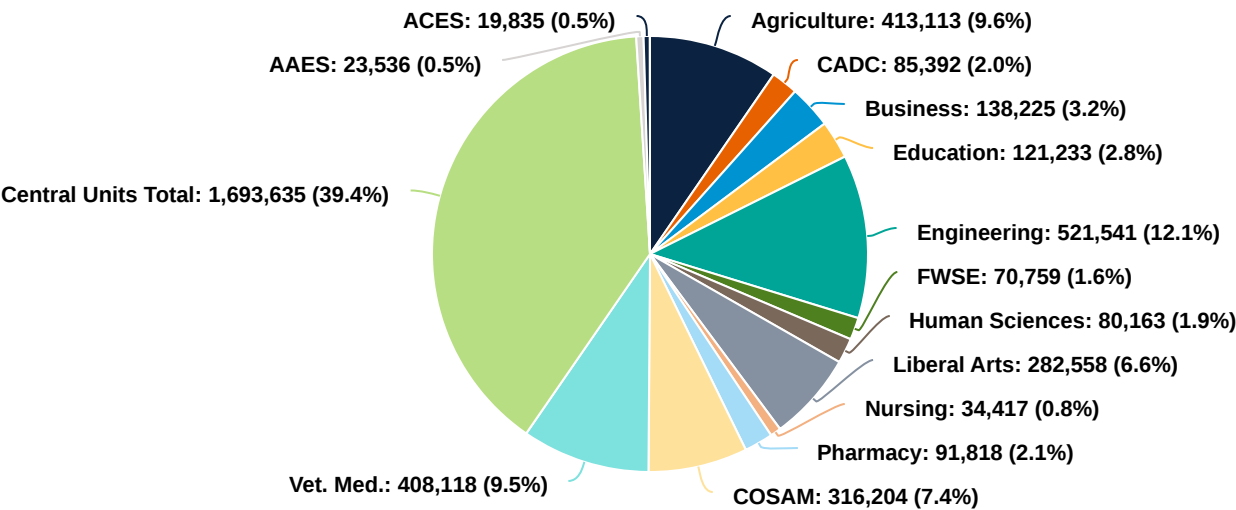
## Student Headcount



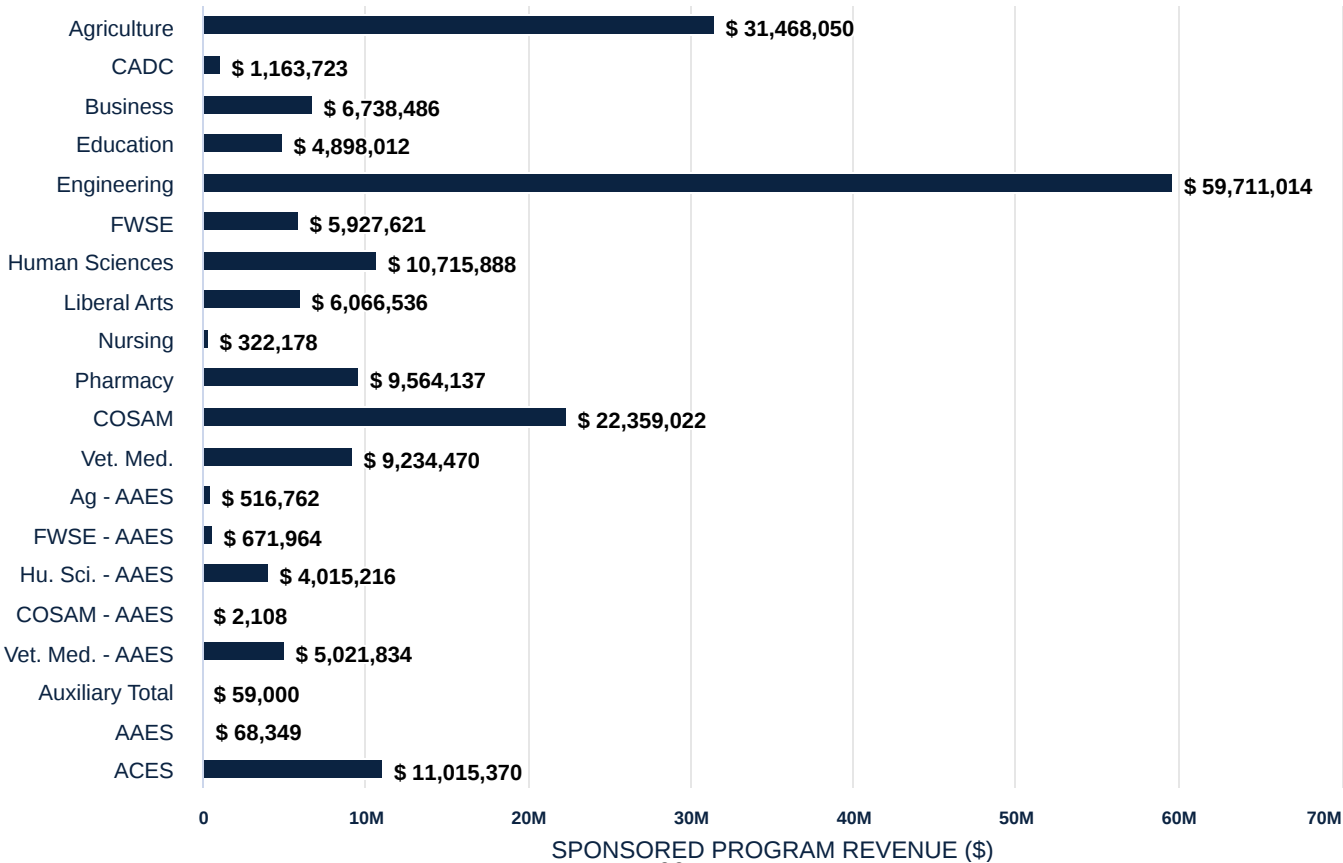


# Auburn University Central Allocation Metrics

## Square Footage



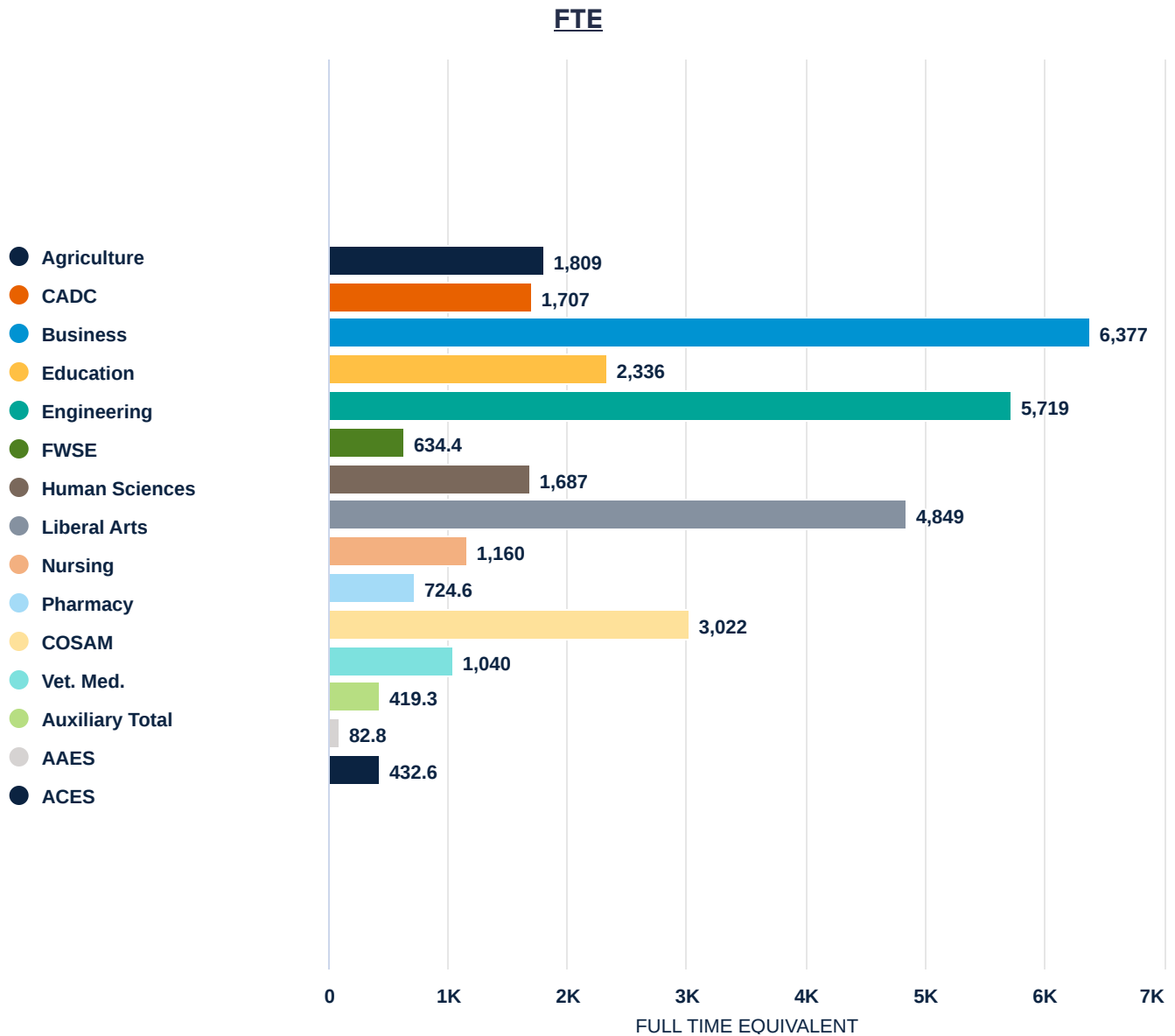
## Sponsored Programs







## Auburn University Central Allocation Metrics



### **FTE**

A full-time equivalent (FTE) is a unit of measurement used to determine the number of full-time hours worked by all employees in a business. If your business considers 40 hours to be a full-time workweek, then an employee working 40 hours per week would have an FTE of 1.0. In contrast, a part-time employee working only 20 hours per week would have an FTE of 0.5—which shows that their hours worked are equivalent to half of a full-time employee. (Forbes, 2024). Auburn includes all employees and students in the FTE allocations; however, student employees are removed from the calculation so that they are not counted twice. This variable is utilized when allocating expenses related to the University Wide Support expense pool.