Strategic Budgeting Initiative

Central Unit Allocations
May 20, 2016
Costs for central administrative services are pooled by function and allocated to each revenue-producing unit according to the unit’s proportionate share of the allocation variable.

<table>
<thead>
<tr>
<th>Central Unit Cost Pool</th>
<th>Basis for Allocation</th>
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</thead>
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<tr>
<td>Academic &amp; Student Services</td>
<td>Credit Hours Instructed</td>
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<tr>
<td>Administration</td>
<td>Total Expenditures</td>
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<tr>
<td>Alumni Affairs &amp; Development</td>
<td>Student Headcount</td>
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<tr>
<td>Facilities</td>
<td>Square Footage</td>
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<tr>
<td>Sponsored Programs</td>
<td>Research Expenditures</td>
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<tr>
<td>University-Wide Support</td>
<td>Total FTE (employees + students)</td>
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</table>
Academic & Student Services

Includes the following offices:
• Provost & VP Academic Affairs
• Undergraduate Studies
• Student Affairs
• Enrollment Services
• Graduate Studies
• Jule Collins Smith Museum
• Library

Budget Allocated on Student Credit Hours Instructed

Academic & Student Services Budget \times \frac{Credit Hours Instructed by College Faculty}{Total Credit Hours}
Administration

Includes the following offices:
- President
- Executive Vice President
- VP for Business & Finance
- Endowment Investment
- AVP for Communications & Marketing
- Risk Management & Safety

Budget Allocated on Total Expenditures across all Divisions

Administration Budget × College’s Total Expenditures
University’s Total Expenditures
Alumni Affairs & Development

Includes the following offices:

• VP for Alumni Affairs
• VP for Development
• Alumni & Development Support Services

Budget Allocated on Student Headcount

Alumni Affairs & Development Budget \times \frac{\text{College’s Total Student Headcount}}{\text{University’s Total Student Headcount}}
Facilities

Includes the following offices:

- AVP for Facilities
- Deferred Maintenance

Budget Allocated on Adjusted Square Footage

\[
\text{Facilities Budget} \times \frac{\text{College’s Adjusted Square Footage}}{\text{University’s Adjusted Square Footage}}
\]
Sponsored Programs

Includes the following offices:

• VP for Research and Economic Development
• Contracts & Grants Accounting

Budget Allocated on Sponsored Expenditures

\[ \text{Sponsored Programs Budget} \times \text{College’s Expenditures for Sponsored Activities} \times \text{University’s Expenditures for Sponsored Activities} \]
University-wide Support

Includes the following offices:

- AVP for University Outreach
- Office of Information Technology
- Diversity & Multicultural Affairs
- Surplus Property

- Chief Information Officer
- Public Safety
- Human Resources

Budget Allocated on Total FTE
(Employees + Students – Student Employees)

\[
\text{University-wide Support Budget} \times \frac{\text{College’s Total FTE}}{\text{University’s Total FTE}}
\]

\[
\text{College’s Total FTE} = (\text{Employees} + \text{Students} – \text{Student Employees})
\]

\[
\text{University’s Total FTE} = (\text{Employees} + \text{Students} – \text{Student Employees})
\]
Contact

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