

Management Discussion

Introduction

The reports presented in this book represent the operating budget for all four divisions of the Auburn University System for FY 2016-17. 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 public service. The reports are presented in multiple formats in order to give different perspectives of the same information as well as provide management with various tools with which to report on financial performance.

FY 2016-17 Operating Budget Highlights

The proposed budget for FY 2016-17 is \$1.227 billion, which is split amongst the four budgetary divisions as illustrated in **Figure 1**. This represents an increase of \$65 million, or 5.6%, over the FY 2015-16 budget.

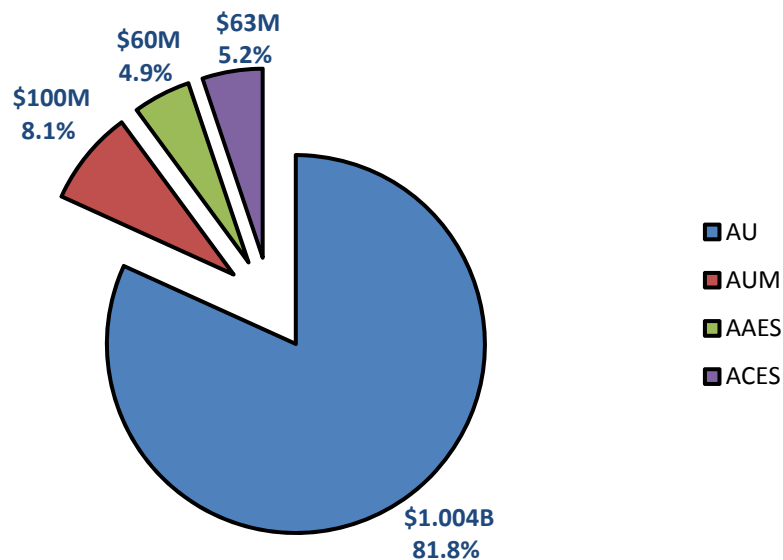


Figure 1: Auburn University Budget by Division

The University classifies its budget into three fund types for revenue and expenses: unrestricted, auxiliary, and restricted. Unrestricted funds are typically operating and recurring. The major revenue streams for this category of funding are tuition and fees and state appropriations. Auxiliary fund units are self-supporting and provide services to students, employees, and the University community. Examples of auxiliary units are Athletics, the University Bookstore, Housing, Dining, and Parking and Transit. Restricted funds are termed such because there are restrictions placed on the use of the funds by external sources. Restricted funds are provided for a specific purpose, and the most common

sources of revenue in this category are gifts, contracts, and grants. As shown in **Figure 2**, the large majority of the University's funding falls into the unrestricted category.

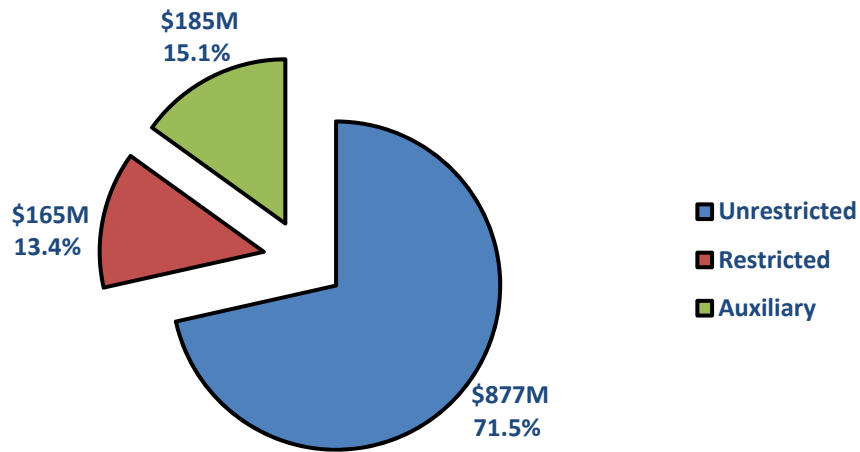


Figure 2: Auburn University Budget by Funding Category

Revenues

State appropriations have increased to \$254.4 million for FY 2016-17. This includes a \$5.8 million increase for operations and maintenance and an increase in funding to help construct the Auburn Aviation Center. **Figure 3** shows a five year history of state appropriations by division. The average annual growth in state appropriations since FY 2012-13 has been 1.6% as exhibited in **Figure 4**. While the increase in state appropriations is above average for FY 2016-17 due to the aforementioned funding for the Auburn Aviation Center, the outlook is still positive toward future growth in appropriations, but the expected impact of state appropriation increases will be limited.

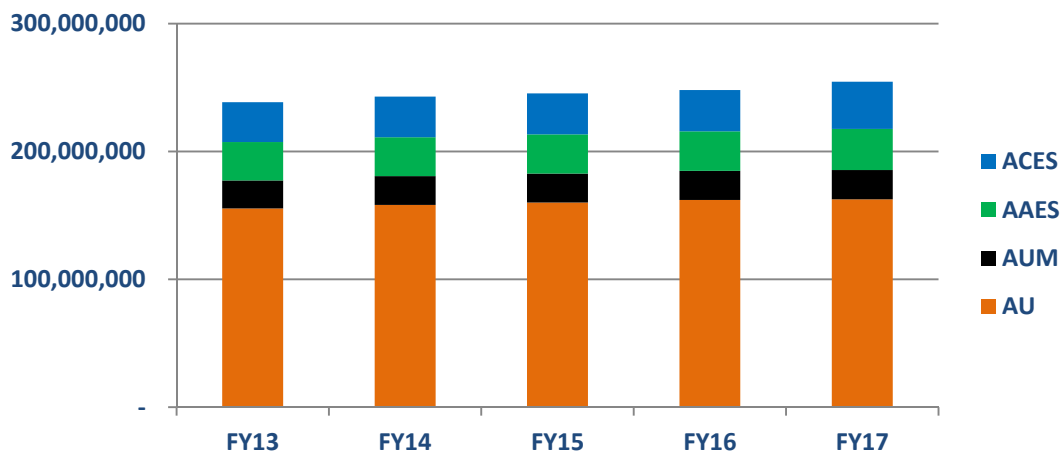


Figure 3: 5-Year History of State Appropriations

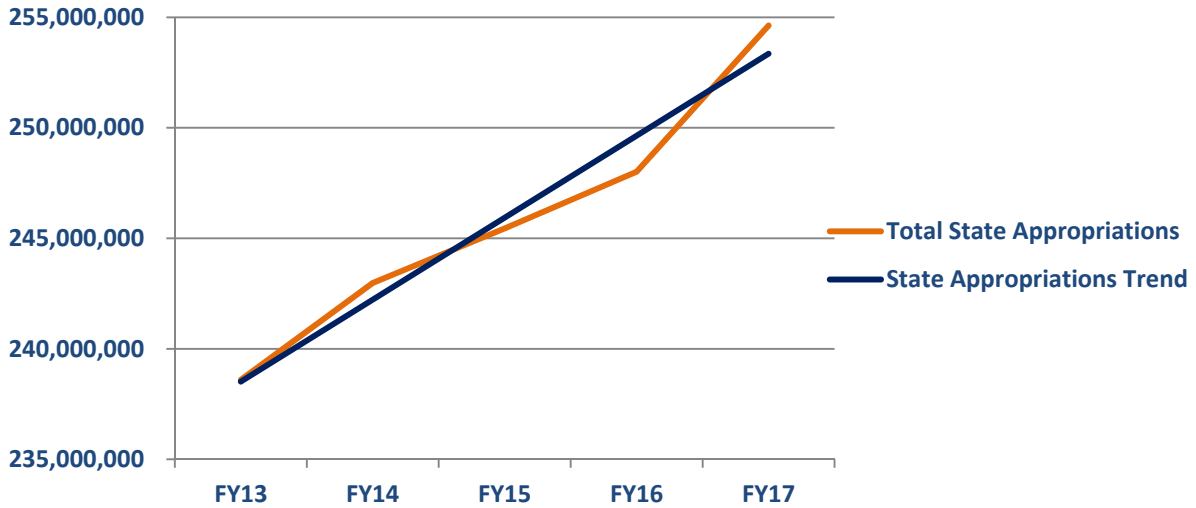


Figure 4: 5-Year Trend for State Appropriations

At the April 8, 2016 meeting of the Board of Trustees, tuition and fee increases were approved at both AU and AUM. The increase in credit-hour tuition rates at AU is 3%, while the increase in the credit-hour tuition rate at AUM is 2% for undergraduate students and 4% for graduate students. The continued growth in the overall enrollment at AU presents the opportunity to allocate additional tuition revenue that was originally held for one-time needs, resulting in a larger than expected growth in the tuition budget.

The University has multiple revenue sources, but state appropriations and tuition make up almost 64% of the total estimated budget for FY 2016-17.

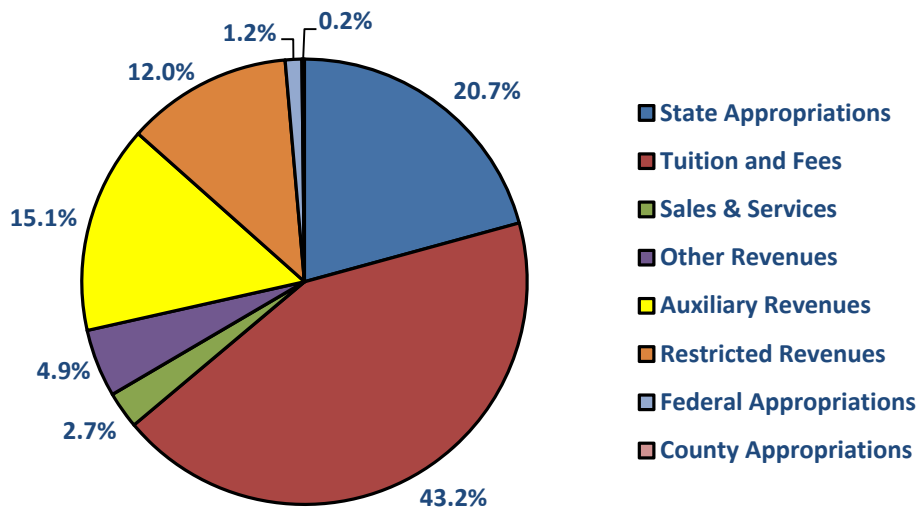


Figure 5: Total Revenue for the Auburn University System

Expenses

To address merit-based salary increases in the FY 2016-17 budget, the administration created merit caps based on the FY 2015-16 operating budget. This resulted in an average 4.0% merit-based salary increase across AU, AAES, and ACES. AUM did not budget a pool for merit increases for FY 2016-17. The proposed budget does include 2% to fund a one-time salary supplement, which is consistent with recent years. Additional funding beyond the amount budgeted for the one-time salary supplement will come from unit reserves. In addition to the merit increases, each division funded promotions for its faculty and staff. The staff career ladder promotions are awarded at a 5% increase per salary grade level. Faculty promotions are awarded at \$4,500 (Assistant Professor to Associate Professor), \$5,500 (Lecturer to Senior Lecturer), and \$6,500 (Associate Professor to Professor).

AU also made significant investments in the areas of information technology infrastructure, compliance, and public safety in the FY 2016-17 budget, with approximately \$6 million dedicated to those areas of critical need. There is also an estimated increase of \$1.5 million for utility and operational costs included in the budget.

The University builds its operating budget expenses into four major object classifications: Salaries and Wages, Employee Benefits, Operations and Maintenance, and Student Aid. The classification of Operations and Maintenance includes debt service, utilities, institutional transfers, and normal operational expenses of departments. Student Aid consists of scholarships and tuition waivers. As indicated above, the University did allocate resources to fund both a merit salary increase and a one-time supplement for Fiscal Year 2016-17 as well as for career ladder and faculty promotions. The breakdown of expenses by object is illustrated with **Figure 6**.

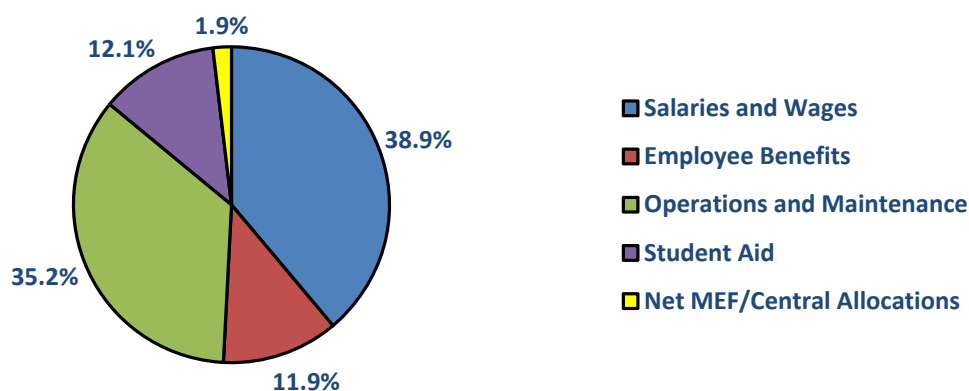


Figure 6: Auburn University Expenses by Object

Another way in which expenses can be grouped is by function. **Figure 7** gives the breakdown by function for the University. The functional expense only includes unrestricted funds as restricted and auxiliary funds have multiple functional classifications that are not readily assignable to one of the categories below.

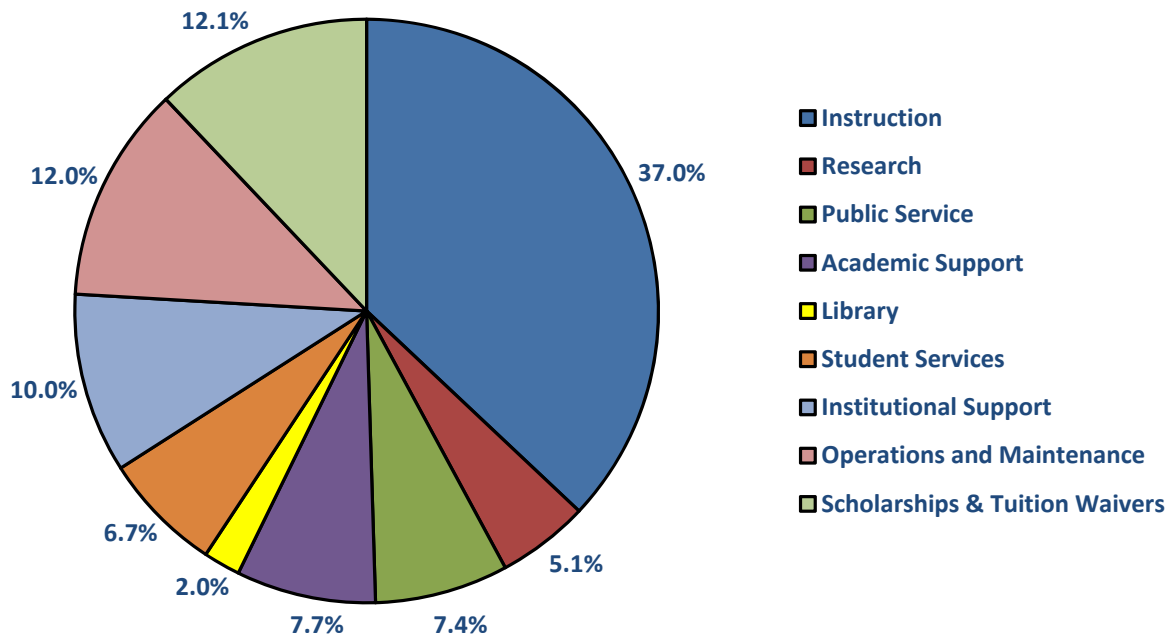


Figure 7: Auburn University Expenses by Function

Strategic Budgeting Initiative (SBI)

The FY 2016-17 budget marks a change in the resource allocation method for Auburn University. Prior to the upcoming fiscal year, Auburn University - Main Campus (AU) operated primarily under an incremental model, meaning the budget was based on historical allocations and any annual changes were made using the prior year's budget as the baseline. The base budget, which in FY 2015-16 represented approximately 57% of the total funding sources for AU, was built from institutional level revenues to set spending limits at the college or department level, while soft-funded units had to cover their own direct costs from the revenues generated at the local level. The new method employs an approach in which all revenues flow where the activities occur and institutional support costs, such as facility operations, academic support administration, and central administration, are allocated based on certain metrics. Under this new method of budgeting, the base budget concept is being replaced by an all-funds approach, and the funds are identified as unrestricted, restricted, or auxiliary. While the model's allocation methods are being adopted only by AU, institutional support costs are being allocated to Auburn University-Montgomery (AUM), the Alabama Agricultural Experiment Station (AAES), and the Alabama Cooperative Extension System (ACES). Those divisions have built their base budgets for FY 2016-17 using incremental principles.

Revenue Allocation in the SBI

In the model, semester credit hour tuition is split into two separate pools of funds: undergraduate and graduate/professional. For undergraduate tuition, the funds are allocated based on two metrics. 70% of the revenue will be allocated according to each college or school's proportionate share of undergraduate credit hours taught during Academic Year 2015. 30% of the undergraduate tuition pool will be allocated to the college or school based on its proportionate share of undergraduate credit hours taken by its enrolled students during Academic Year 2015. Undergraduate student aid and waivers (netted against gross tuition revenue) will also be allocated to the colleges and schools based on their proportionate share of the total allocated undergraduate tuition pool. 100% of the graduate/professional tuition pool will be allocated to the colleges and schools based on the proportionate share of graduate credit hours taken by its enrolled students during Academic Year 2015. Waivers associated with graduate/professional tuition will be allocated directly to the college or school that grants the waiver for an individual student. See the Semester Credit Hour tables and percentages used for allocation in the Management Discussion section.

The AU state appropriation revenue is also split into two separate pools. 70% of the un-earmarked state appropriation revenue will be allocated based on each college or school's proportionate share of the tuition allocated for resident students. 30% of un-earmarked state appropriation revenue will be allocated based on a proportionate share of sponsored activity revenue generated by the units during Fiscal Year 2014-15. See the Sponsored Activity table and percentages used for allocation in the Management Discussion section.

There are also some additional fees that are not generated at the unit level that will be allocated as a part of the model. Those fees will be allocated based on a college or school's proportionate share of the student headcount effective as of the fall census date during Academic Year 2015. See the Student Headcount table and percentages used for allocation in the Management Discussion section.

Some revenues have historically been generated at the college, school, or department level. Professional fees, graduate distance learning tuition and fees, sales and services, indirect cost recovery revenues, contract and grant revenues, gift revenues, endowment and investment earnings, and other miscellaneous revenues are considered direct revenues to the unit that generates them and will continue to be allocated as such in the model.

Expense Allocation in the SBI

As has historically been the case, expenses that have been budgeted and charged to a unit are considered direct expenses to that unit. Each unit will continue to be responsible for their own costs related to salaries and wages, employee benefits, and departmental operating costs.

Because the revenues which had previously been used to fund the base budget are now being allocated to the colleges and schools, there must be a mechanism to allocate the costs of the central administrative units. Central administrative units do generate some direct revenues, and any anticipated direct revenues will go to offset their total expense budget. That net expense budget is

allocated to the colleges, schools, auxiliary units, and other divisions. In order to allocate those net budgets, the administrative units have been grouped into six cost allocation pools. The cost allocation pools and allocation variables used in the model are:

<u>Cost Allocation Pool</u>	<u>Allocation Variable</u>
Academic & Student Services	Student Credit Hours Instructed
Administration	Direct Expenses
Alumni Affairs & Development	Student Headcount
Facilities	Square Feet
Sponsored Programs	Sponsored Program Revenue
University-Wide Support	Total FTE

The central unit budgets are allocated in proportion to each unit's amount to the total applicable pool. See the summary of the cost allocation pools and the units included in each pool in the Management Discussion section.

Mission Enhancement Fund

The model is not structured to expect every unit to cover its costs with the revenue it directly generates or is allocated. The anticipation is that there will always be the need to invest funding in units to help them meet their basic mission. In order to do this, certain revenues in the colleges and schools will be assessed a 17.5% participation rate which will create a pool of resources called the Mission Enhancement Fund (MEF). The revenues subject to the MEF participation rate are: Tuition & Fees, Student Aid & Waivers (as a credit), State Appropriations, Sales & Services, and Other Revenues.

The MEF will serve two purposes under the SBI. First, the resources are used to address funding shortfalls in units through subvention. The other use of the MEF is to invest resources in initiatives that align with strategic plan objectives or other institutional priorities. The subvention portion of the MEF has been allocated as a part of the budget development process while the strategic investment portion is expected to be allocated throughout the fiscal year.

For more information on the strategic budget model initiative, please see <http://www.auburn.edu/academic/provost/Strategic%20Budget%20Initiative/index.html>.

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	2016-2017 BUDGET COMBINED TOTAL
REVENUES BY SOURCE					
State Appropriations	\$ 162,551,817	22,994,919	32,071,575	37,010,435	254,628,746
Tuition & Fees	484,042,065	45,199,988			529,242,053
Other Income	82,625,307	2,307,042	6,427,346	2,058,250	93,417,945
Auxiliary Funds	172,726,450	12,350,019			185,076,469
Restricted Funds	101,584,720	16,982,574	22,029,614	24,191,429	164,788,337
TOTAL REVENUES BY SOURCE	\$ 1,003,530,359	99,834,542	60,528,535	63,260,114	1,227,153,550
EXPENSES BY FUNCTION					
Instruction	\$ 297,668,257	27,102,511			324,770,768
Research	22,378,521	219,178	22,131,340		44,729,039
Public Service	29,560,448	2,275,428		33,013,842	64,849,718
Academic Support	59,365,119	4,987,937	3,544,206		67,897,262
Library	15,910,086	2,042,817			17,952,903
Student Services	50,964,787	7,435,340			58,400,127
Institutional Support	58,556,761	14,377,768	8,461,955	6,054,843	87,451,327
Operations & Maintenance	94,436,361	6,523,710	4,361,420		105,321,491
Scholarships & Tuition Waivers	100,378,847	5,537,260			105,916,107
	729,219,187	70,501,949	38,498,921	39,068,685	877,288,742
Auxiliary Funds	172,726,451	12,350,019			185,076,470
Restricted Funds	101,584,721	16,982,574	22,029,614	24,191,429	164,788,338
TOTAL EXPENSES BY FUNCTION	\$ 1,003,530,359	99,834,542	60,528,535	63,260,114	1,227,153,550
EXPENSES BY OBJECT					
Salaries & Wages	\$ 380,044,862	40,584,590	27,586,001	28,985,110	477,200,563
Employee Benefits	110,937,732	12,199,232	8,431,561	14,849,339	146,417,864
TOTAL PERSONNEL COSTS	\$ 490,982,594	52,783,822	36,017,562	43,834,449	623,618,427
Student Aid	\$ 143,444,422	5,537,260			148,981,682
Operations & Maintenance	366,837,679	35,118,901	16,049,018	13,370,822	431,376,420
Net MEF/Central Unit Allocations	2,265,664	6,394,559	8,461,955	6,054,843	23,177,021
TOTAL NON-PERSONNEL COSTS	\$ 512,547,765	47,050,720	24,510,973	19,425,665	603,535,123
TOTAL 2016-2017 BUDGET BY OBJECT	\$ 1,003,530,359	99,834,542	60,528,535	63,260,114	1,227,153,550

COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES

AUBURN UNIVERSITY

	FY2017	FY2016	% CHANGE
AUBURN UNIVERSITY MAIN CAMPUS			
REVENUES BY SOURCE			
State Appropriations	\$ 162,551,817	\$ 162,146,899	0.25%
Tuition & Fees	484,042,065	435,517,683	11.14%
Other Income	82,625,307	74,320,480	11.17%
Auxiliary Funds	172,726,450	166,019,850	4.04%
Restricted Funds	101,584,720	103,676,900	-2.02%
TOTAL AUBURN UNIVERSITY MAIN CAMPUS	\$ 1,003,530,359	\$ 941,681,812	6.57%
EXPENSES BY FUNCTION			
Instruction	\$ 297,668,257	\$ 240,790,788	23.62%
Research	22,378,521	23,243,282	-3.72%
Public Service	29,560,448	33,287,101	-11.20%
Academic Support	59,365,119	50,287,147	18.05%
Library	15,910,086	14,581,080	9.11%
Student Services	50,964,787	49,066,536	3.87%
Institutional Support	58,556,761	64,631,505	-9.40%
Operations and Maintenance	94,436,361	94,953,623	-0.54%
Scholarships and Tuition Waivers	100,378,847	101,144,000	-0.76%
	<u>729,219,187</u>	<u>671,985,062</u>	<u>8.52%</u>
Auxiliary Funds	172,726,451	166,019,850	4.04%
Restricted Funds	101,584,721	103,676,900	-2.02%
TOTAL AUBURN UNIVERSITY MAIN CAMPUS	\$ 1,003,530,359	\$ 941,681,812	6.57%

AUBURN UNIVERSITY AT MONTGOMERY

	FY2017	FY2016	% CHANGE
AUBURN UNIVERSITY AT MONTGOMERY			
REVENUES BY SOURCE			
State Appropriations	\$ 22,994,919	\$ 22,775,297	0.96%
Tuition & Fees	45,199,988	43,281,818	4.43%
Other Income	2,307,042	3,113,958	-25.91%
Auxiliary Funds	12,350,019	12,127,045	1.84%
Restricted Funds	16,982,574	18,740,659	-9.38%
TOTAL AUBURN UNIVERSITY AT MONTGOMERY	\$ 99,834,542	\$ 100,038,777	-0.20%
EXPENSES BY FUNCTION			
Instruction	\$ 27,102,511	\$ 27,787,398	-2.46%
Research	219,178	219,073	0.05%
Public Service	2,275,428	2,227,578	2.15%
Academic Support	4,987,937	4,408,616	13.14%
Library	2,042,817	2,077,836	-1.69%
Student Services	7,435,340	6,737,703	10.35%
Institutional Support	14,377,768	12,892,551	11.52%
Operations and Maintenance	6,523,710	7,395,196	-11.78%
Scholarships and Tuition Waivers	5,537,260	5,425,122	2.07%
	<u>70,501,949</u>	<u>69,171,073</u>	<u>1.92%</u>
Auxiliary Funds	12,350,019	12,127,045	1.84%
Restricted Funds	16,982,574	18,740,659	-9.38%
TOTAL AUBURN UNIVERSITY AT MONTGOMERY	\$ 99,834,542	\$ 100,038,777	-0.20%

COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES

ALABAMA AGRICULTURAL EXPERIMENT STATION

	FY2017	FY2016	% CHANGE
ALABAMA AGRICULTURAL EXPERIMENT STATION			
REVENUES BY SOURCE			
State Appropriations	\$ 32,071,575	\$ 30,887,430	3.83%
Other Income	6,427,346	6,134,000	4.78%
Restricted Funds	22,029,614	27,561,971	-20.07%
TOTAL ALABAMA AGRICULTURAL EXP STATION	\$ 60,528,535	\$ 64,583,401	-6.28%
EXPENSES BY FUNCTION			
Research	\$ 22,131,340	28,797,988	-23.15%
Academic Support	3,544,206	\$ 2,709,538	30.80%
Institutional Support	8,461,955	621,000	1262.63%
Operations & Maintenance	4,361,420	4,892,904	-10.86%
	<u>38,498,921</u>	<u>37,021,430</u>	3.99%
Restricted Funds	22,029,614	27,561,971	-20.07%
TOTAL ALABAMA AGRICULTURAL EXP STATION	\$ 60,528,535	\$ 64,583,401	-6.28%

ALABAMA COOPERATIVE EXTENSION SYSTEM

	FY2017	FY2016	% CHANGE
COOPERATIVE EXTENSION SYSTEM			
REVENUES BY SOURCE			
State Appropriations	\$ 37,010,435	\$ 32,204,625	14.92%
Other Income	2,058,250	1,286,100	60.04%
Restricted Funds	24,191,429	21,975,570	10.08%
TOTAL ALABAMA COOPERATIVE EXT SYSTEM	\$ 63,260,114	\$ 55,466,295	14.05%
EXPENSES BY FUNCTION			
Public Service	\$ 33,013,842	\$ 32,846,725	0.51%
Institutional Support	6,054,843	644,000	840.19%
	<u>39,068,685</u>	<u>33,490,725</u>	16.66%
Restricted Funds	24,191,429	21,975,570	10.08%
TOTAL ALABAMA COOPERATIVE EXT SYSTEM	\$ 63,260,114	\$ 55,466,295	14.05%

AUBURN UNIVERSITY
2016-2017 STATE APPROPRIATIONS
 DIVISION SUMMARY
 Per Bill HB117 (Act 2016-199)

AUBURN UNIVERSITY

Operations and Maintenance	162,700,206 *
Auburn Aviation Center	5,000,000 *
Teacher In-Service Center	223,264 *
Allocated to AAES under SBI Model	(881,448)
Allocated to ACES under SBI Model	(4,490,205)
Total	<u><u>162,551,817</u></u>

AUBURN UNIVERSITY AT MONTGOMERY

Operations and Maintenance	22,880,004 *
Senior Resource Center	114,915 *
Total	<u><u>22,994,919</u></u>

ALABAMA AGRICULTURAL EXPERIMENT STATION

Operations and Maintenance	31,190,127 *
Allocated from AU to AAES under SBI Model	881,448
Total	<u><u>32,071,575</u></u>

COOPERATIVE EXTENSION SYSTEM

Operations and Maintenance	32,520,230 *
Allocated from AU to ACES under SBI Model	4,490,205
Total	<u><u>37,010,435</u></u>

TOTAL 2016-2017 STATE APPROPRIATIONS

Operations and Maintenance	249,290,567
Earmarks	5,114,915
Teacher In-Service Center	223,264
Allocated Budget Model	-
Total	<u><u>254,628,746</u></u>

*Per Bill HB117 (Act 2016-199)

SUMMARY OF CENTRAL UNIT EXPENSES BY POOL

ACADEMIC AND STUDENT SERVICES- ALLOCATION METHOD- CREDIT HOURS INSTRUCTED

Enrollment Services	4,354,728
Graduate Studies	1,232,012
Jule Collins Smith Museum	1,377,405
Library	15,874,340
Provost and VP for Academic Affairs	10,629,927
Undergraduate Studies	5,724,959
VP for Student Affairs	5,965,989
Total	<u>45,159,360</u>

ADMINISTRATION ALLOCATION METHOD- DIRECT EXPENSES

VP for Business & Finance and CFO	23,321,955
AVP Communications & Marketing	2,637,908
Executive Vice President	7,353,045
President	9,212,784
Risk Management & Safety	5,240,917
Total	<u>47,766,609</u>

ALUMNI AFFAIRS & DEVELOPMENT TOTAL ALLOCATION METHOD- STUDENT HEADCOUNT

Alumni and Development Support Services	2,145,721
VP for Alumni Affairs	1,736,103
VP for Development	5,750,744
Total	<u>9,632,568</u>

FACILITIES ALLOCATION METHOD- SQUARE FOOTAGE

Facilities	55,762,329
Deferred Maintenance	11,000,000
Total	<u>66,762,329</u>

SPONSORED PROGRAMS ALLOCATION METHOD- SPONSORED PROGRAM REVENUE

Associate Provost & VP for Research	9,739,639
Contracts & Grants Accounting	1,164,315
Total	<u>10,903,954</u>

UNIVERSITY-WIDE SUPPORT ALLOCATION METHOD- STUDENT/FACULTY/STAFF FTE

Assistant VP for University Outreach	2,528,358
Surplus Property	138,946
Office of Diversity and Inclusion	2,458,623
Human Resources	3,617,410
Office of Information Technology/CIO	18,771,761
Public Safety	7,078,373
Total	<u>34,593,471</u>

Total Central Unit Allocation 214,818,291

SUMMARY OF MULTI-DIVISIONAL COLLEGE BUDGETS

AUBURN UNIVERSITY

2016-2017

COLLEGE/SCHOOL	TOTAL PERSONNEL	TOTAL OPERATIONS AND MAINTENANCE	NET MEF/ CENTRAL UNIT ALLOCATIONS	2016-2017 BUDGET
College of Agriculture				
Auburn University Main	13,919,150	10,815,768	8,261,693	32,996,611
AAES	21,605,882	1,211,370	3,998,651	26,815,903
ACES	4,523,770	(33,048)	343,249	4,833,971
TOTAL AGRICULTURE	40,048,802	11,994,090	12,603,593	64,646,485
College of Science and Mathematics				
Auburn University Main	39,044,402	27,536,838	43,924,376	110,505,616
AAES	820,449	(77,241)	114,476	857,684
TOTAL SCIENCE AND MATH	39,864,851	27,459,597	44,038,852	111,363,300
School of Forestry				
Auburn University Main	4,428,028	2,374,548	1,375,159	8,177,735
AAES	5,149,819	(412,386)	929,608	5,667,041
ACES	593,031	(1,106)	42,706	634,631
TOTAL FORESTRY	10,170,878	1,961,056	2,347,473	14,479,407
College of Human Sciences				
Auburn University Main	14,289,292	11,032,986	10,664,042	35,986,320
AAES	680,916	(658,624)	666,333	688,625
ACES	859,385	(3,877)	43,377	898,885
TOTAL HUMAN SCIENCES	15,829,593	10,370,485	11,373,752	37,573,830
College of Veterinary Medicine				
Auburn University Main	40,194,636	10,358,870	(593,907)	49,959,599
AAES	392,126	1,338,538	878,938	2,609,602
TOTAL VET MED	40,586,762	11,697,408	285,031	52,569,201
TOTAL	146,500,886	63,482,636	70,648,701	280,632,223

CREDIT HOURS INSTRUCTED

Fall 2014-Summer 2015, Data is frozen on the Census Day of each semester.

Undergraduate

College/School	Resident	% to Total	Non-Resident	% to Total	Undergraduate Credit Hours Instructed	% to Total
College of Agriculture	12,676	3.10%	3,806	1.96%	16,482	2.73%
College of Arch. Design & Construction	15,312	3.74%	8,558	4.41%	23,870	3.96%
Raymond J. Harbert College of Business	44,411	10.86%	26,684	13.76%	71,095	11.79%
College of Education	31,310	7.65%	11,600	5.98%	42,910	7.12%
Samuel Ginn Clg of Engineering	44,779	10.95%	17,927	9.24%	62,706	10.40%
Sch. of Forestry & Wildlife Sciences	3,342	0.82%	564	0.29%	3,906	0.65%
College of Human Sciences	17,052	4.17%	9,277	4.78%	26,329	4.37%
College of Liberal Arts	123,648	30.23%	66,176	34.11%	189,824	31.48%
School of Nursing	7,086	1.73%	2,763	1.42%	9,849	1.63%
Harrison School of Pharmacy	37	0.01%	11	0.01%	48	0.01%
Coll. of Sciences & Mathematics	105,956	25.90%	44,280	22.83%	150,236	24.91%
College of Veterinary Medicine	158	0.04%	108	0.06%	266	0.04%
Graduate School	118	0.03%	69	0.04%	187	0.03%
Provost and VP for Academic Affairs	3,186	0.78%	2,162	1.11%	5,348	0.89%
Total Credit Hours Taken	409,071	100.00%	193,985	100.00%	603,056	100.00%

Graduate

College/School	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Instructed	% to Total
College of Agriculture	792	1.42%	2,950	5.48%	3,742	3.41%
College of Arch. Design & Construction	1,477	2.65%	2,810	5.22%	4,287	3.91%
Raymond J. Harbert College of Business	3,258	5.84%	7,788	14.46%	11,046	10.07%
College of Education	10,846	19.43%	7,200	13.37%	18,046	16.45%
Samuel Ginn Clg of Engineering	2,163	3.88%	9,245	17.16%	11,408	10.40%
Sch. of Forestry & Wildlife Sciences	208	0.37%	687	1.28%	895	0.82%
College of Human Sciences	382	0.68%	1,165	2.16%	1,547	1.41%
College of Liberal Arts	3,420	6.13%	4,231	7.85%	7,651	6.98%
School of Nursing	1,660	2.97%	458	0.85%	2,118	1.93%
Harrison School of Pharmacy	15,733	28.19%	4,832	8.97%	20,565	18.75%
Coll. of Sciences & Mathematics	1,484	2.66%	5,204	9.66%	6,688	6.10%
College of Veterinary Medicine	14,372	25.75%	7,013	13.02%	21,385	19.50%
Graduate School	17	0.03%	99	0.18%	116	0.11%
Provost and VP for Academic Affairs	6	0.01%	190	0.35%	196	0.18%
Total Credit Hours Taken	55,818	100.00%	53,872	100.00%	109,690	100.00%

Total Credit Hours Instructed

College/School	Total Credit Hours Instructed	% to Total
College of Agriculture	20,224	2.86%
College of Arch. Design & Construction	28,157	3.98%
Raymond J. Harbert College of Business	82,141	11.62%
College of Education	60,956	8.62%
Samuel Ginn Clg of Engineering	74,114	10.48%
Sch. of Forestry & Wildlife Sciences	4,801	0.68%
College of Human Sciences	27,876	3.94%
College of Liberal Arts	197,475	27.94%
School of Nursing	11,967	1.69%
Harrison School of Pharmacy	20,613	2.92%
Coll. of Sciences & Mathematics	156,924	22.20%
College of Veterinary Medicine	21,651	3.06%
	706,899	100.00%
Graduate School	303	
Provost and VP for Academic Affairs	5,544	
Total Credit Hours Taken	712,746	

Total Credit Hours Instructed are used to allocate the Central Unit Academic and Student Services therefore Graduate School and the Provost are not included in the percentage calculation

CREDIT HOURS TAKEN

Fall 2014-Summer 2015, Data is frozen on the Census Day of each semester.

Undergraduate

College/School	Resident	% to Total	Non-Resident	% to Total	Undergraduate Credit Hours Taken	% to Total
College of Agriculture	23,239	5.68%	7,598	3.92%	30,837	5.11%
College of Arch. Design & Construction	23,136	5.66%	12,852	6.63%	35,988	5.97%
Raymond J. Harbert College of Business	66,360	16.22%	46,239	23.84%	112,599	18.67%
College of Education	37,627	9.20%	12,909	6.65%	50,536	8.38%
Samuel Ginn Clg of Engineering	93,340	22.82%	34,587	17.83%	127,927	21.21%
Sch. of Forestry & Wildlife Sciences	7,094	1.73%	1,349	0.70%	8,443	1.40%
College of Human Sciences	20,762	5.08%	13,140	6.77%	33,902	5.62%
College of Liberal Arts	61,588	15.06%	34,639	17.86%	96,227	15.96%
School of Nursing	18,647	4.56%	6,968	3.59%	25,615	4.25%
Harrison School of Pharmacy		0.00%		0.00%		
Coll. of Sciences & Mathematics	55,444	13.55%	19,842	10.23%	75,286	12.48%
College of Veterinary Medicine		0.00%		0.00%		
Graduate School		0.00%		0.00%		
Provost and VP for Academic Affairs	1,834	0.45%	3,862	1.99%	5,696	0.94%
Total Credit Hours Taken	409,071	100.00%	193,985	100.00%	603,056	100.00%

Graduate

College/School	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Taken	% to Total
College of Agriculture	862	1.54%	3,265	6.06%	4,127	3.76%
College of Arch. Design & Construction	1,393	2.50%	2,451	4.55%	3,844	3.50%
Raymond J. Harbert College of Business	3,253	5.83%	7,631	14.17%	10,884	9.92%
College of Education	11,119	19.92%	7,118	13.21%	18,237	16.63%
Samuel Ginn Clg of Engineering	2,387	4.28%	10,233	19.00%	12,620	11.51%
Sch. of Forestry & Wildlife Sciences	161	0.29%	819	1.52%	980	0.89%
College of Human Sciences	449	0.80%	1,511	2.80%	1,960	1.79%
College of Liberal Arts	3,081	5.52%	3,703	6.87%	6,784	6.18%
School of Nursing	1,694	3.03%	464	0.86%	2,158	1.97%
Harrison School of Pharmacy	15,785	28.28%	4,910	9.11%	20,695	18.87%
Coll. of Sciences & Mathematics	1,012	1.81%	3,990	7.41%	5,002	4.56%
College of Veterinary Medicine	14,313	25.64%	6,961	12.92%	21,274	19.39%
Graduate School	69	0.12%	151	0.28%	220	0.20%
Provost and VP for Academic Affairs	240	0.43%	665	1.23%	905	0.83%
Total Credit Hours Taken	55,818	100.00%	53,872	100.00%	109,690	100.00%

Total Credit Hours Taken

College/School	Total Credit Hours Taken	% to Total
College of Agriculture	34,964	4.91%
College of Arch. Design & Construction	39,832	5.59%
Raymond J. Harbert College of Business	123,483	17.32%
College of Education	68,773	9.65%
Samuel Ginn Clg of Engineering	140,547	19.72%
Sch. of Forestry & Wildlife Sciences	9,423	1.32%
College of Human Sciences	35,862	5.03%
College of Liberal Arts	103,011	14.45%
School of Nursing	27,773	3.90%
Harrison School of Pharmacy	20,695	2.90%
Coll. of Sciences & Mathematics	80,288	11.26%
College of Veterinary Medicine	21,274	2.98%
Graduate School	220	0.03%
Provost and VP for Academic Affairs	6,601	0.93%
Total Credit Hours Taken	712,746	100.00%

DIRECT EXPENSES

October 1, 2014-September 30, 2015

College/School/Unit	Total Expenses	% to Total
College of Agriculture (Div 1)	13,700,382	2.03%
College of Architecture Design & Construction	16,115,023	2.39%
Raymond J. Harbert College of Business	35,419,027	5.24%
College of Education (Div 1)	23,229,857	3.44%
Samuel Ginn College of Engineering (Div 1)	61,246,162	9.06%
School of Forestry and Wildlife Sciences (Div 1)	4,423,153	0.65%
College of Human Sciences (Div 1)	15,830,959	2.34%
College of Liberal Arts	47,879,941	7.09%
School of Nursing	3,854,159	0.57%
Harrison School of Pharmacy (Div 1)	24,296,489	3.60%
College of Sciences & Mathematics (Div 1)	42,542,281	6.30%
College of Veterinary Medicine (Div 1)	45,042,100	6.67%
College of Agriculture (Div 3)	31,443,769	4.65%
School of Forestry and Wildlife Sciences (Div 3)	6,031,490	0.89%
College of Human Sciences (Div 3)	3,505,889	0.52%
Harrison School of Pharmacy (Div 3)	25,026	0.00%
College of Sciences & Mathematics (Div 3)	1,142,480	0.17%
College of Veterinary Medicine (Div 3)	3,364,106	0.50%
College of Agriculture (Div 4)	4,712,580	0.70%
School of Forestry and Wildlife Sciences (Div 4)	586,320	0.09%
College of Human Sciences (Div 4)	595,540	0.09%
Air Transportation	720,806	0.11%
Asst VP for Auxiliary Services	253,913	0.04%
Auburn University Aviation	2,591,920	0.38%
Auxiliary Enterprises	7,575,695	1.12%
Bookstore	14,027,008	2.08%
Business Development Auxiliaries	1,901,057	0.28%
Copy Cat Duplicating Center	45,161	0.01%
Housing and Residence Life	24,655,308	3.65%
Intercollegiate Athletics	79,940,283	11.83%
Office of Information Technology/CIO (Auxiliary Orgs Only)	1,162,287	0.17%
Parking & Transit Services	9,015,602	1.33%
Auburn University-Montgomery	87,792,141	12.99%
Alabama Agricultural Experiment Station (AAES)	15,106,014	2.24%
Alabama Cooperative Extension System (ACES)	45,860,007	6.79%
Total Pool for Allocation	675,633,935	100.00%
Other Central Units	292,133,653	
Total Direct Expenses	967,767,588	

Direct Expenses are used to allocate the Central Unit-Administration which is made up of VP for Business and Finance/CFO, AVP Communications and Marketing, Executive Vice President, President and Risk Management & Safety.

STUDENT HEADCOUNT

Student Headcount is as of the 15th day of the Fall 2014 Semester.

College/School	Total Headcount	% for Central Allocation	% for Other Fees
College of Agriculture	1,355	5.29%	5.23%
College of Architecture Design & Construction	1,333	5.20%	5.14%
Raymond J. Harbert College of Business	4,331	16.90%	16.71%
College of Education	2,593	10.12%	10.01%
Samuel Ginn College of Engineering	5,539	21.62%	21.38%
School of Forestry and Wildlife Sciences	362	1.41%	1.40%
College of Human Sciences	1,238	4.83%	4.78%
College of Liberal Arts	3,701	14.45%	14.28%
School of Nursing	916	3.58%	3.54%
Harrison School of Pharmacy	623	2.43%	2.40%
College of Sciences & Mathematics	3,055	11.92%	11.79%
College of Veterinary Medicine	574	2.24%	2.22%
Total Allocable Student Headcount	25,620	100.00%	
Graduate School	32		0.12%
Provost and VP for Academic Affairs	260		1.00%
Total Student Headcount	25,912		100.00%

Student Headcount is used to allocate the Central Unit-Alumni Affairs and Development 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.

SQUARE FOOTAGE

Square Footage as of January, 2016

College/School/Unit	Total SQFT	Unclassified Assignable Areas	Special Use Facilities	Allocable SQFT	% to Total
College of Agriculture	600,539	9,044	211,172	380,323	10.72%
College of Architecture Design & Construction	80,252			80,252	2.26%
Raymond J. Harbert College of Business	85,891		6,416	79,475	2.24%
College of Education	127,829		503	127,326	3.59%
Samuel Ginn College of Engineering	433,767		3,917	429,850	12.12%
School of Forestry and Wildlife Sciences	67,971		2,273	65,698	1.85%
College of Human Sciences	64,251		3,038	61,213	1.73%
College of Liberal Arts	237,778		9,516	228,262	6.44%
School of Nursing	12,988			12,988	0.37%
Harrison School of Pharmacy	72,386			72,386	2.04%
College of Sciences & Mathematics	279,163	174	514	278,475	7.85%
College of Veterinary Medicine	458,191	14,540	81,128	362,523	10.22%
Alabama Agricultural Experiment Station	39,140	4,672	12,550	21,918	0.62%
Alabama Cooperative Extension System	32,188		961	31,227	0.88%
**Central Units	1,508,759	74,689	119,547	1,314,523	37.07%
Total SQFT	4,101,093	103,119	451,535	3,546,439	100.00%

***SQUARE FOOTAGE AUXILIARY SERVICES**

Assist VP for Auxiliary Services	3,913			3,913	
Auburn University Aviation	46,829	1,366		45,463	
Auxiliary Enterprises	12,870			12,870	
Bookstore	22,856			22,856	
Business Development Auxiliaries	57,227			57,227	
Copy Cat Duplicating Center	607			607	
Housing and Residence Life	1,175,939	1,465		1,174,474	
Intercollegiate Athletics	641,888	1,328	454,312	186,248	
Office of Information Technology/CIO (Auxiliary Only)	2,445			2,445	
Parking & Transit Services	761,201			761,201	
Total Auxiliary Services	2,725,775	4,159	454,312	2,267,304	
*Auxiliary Units do not receive a square foot allocation since they pay for their facilities costs directly.					

****SQUARE FOOTAGE CENTRAL UNITS**

Enrollment Services	15,521	1,893	584	13,044	
Graduate Studies	4,927			4,927	
Jule Collins Smith Museum	25,394			25,394	
Library	285,168	188	195	284,785	
Provost and VP for Academic Affairs	287,368	2,320	4,446	280,602	
Undergraduate Studies	48,784		5,924	42,860	
VP for Student Affairs	315,398		3,310	312,088	
VP for Business and Finance	30,560			30,560	
Endowment Investment Office					
AVP Communications and Marketing	7,655		490	7,165	
President	33,534	10,843		22,691	
Executive Vice President	6,472			6,472	
Risk Management & Safety	11,312		1,475	9,837	
Alumni Development Support Services	9,251			9,251	
VP for Facilities	314,786	59,445	99,310	156,031	
AVP for Research	14,659		3,813	10,846	
AVP for Outreach	10,746			10,746	
Surplus Property	12,709			12,709	
Diversity and Multicultural Affairs	7,446			7,446	
Human Resources	10,357			10,357	
Office of Information Technology/CIO	50,703			50,703	
Public Safety	6,009			6,009	
Total Central Units	1,508,759	74,689	119,547	1,314,523	
**Central Unit square footage is allocated as a part of the central unit allocation.					
Total SQFT	6,826,868	107,278	905,847	5,813,743	

SPONSORED PROGRAMS REVENUE

October 1, 2014-September, 2015

College/School/Auxiliary	Total Sponsored Program Revenue	% for Central Allocation	% for State Appropriations
College of Agriculture (Div 1)	154,868	0.19%	0.19%
College of Architecture Design & Construction	46,338	0.06%	0.06%
Raymond J. Harbert College of Business	827,840	1.02%	1.03%
College of Education (Div 1)	4,450,681	5.50%	5.55%
Samuel Ginn College of Engineering (Div 1)	23,551,459	29.11%	29.37%
School of Forestry and Wildlife Sciences (Div 1)	303,819	0.38%	0.38%
College of Human Sciences (Div 1)	2,092,460	2.59%	2.61%
College of Liberal Arts	3,221,725	3.98%	4.02%
School of Nursing		0.00%	0.00%
Harrison School of Pharmacy (Div 1)	1,032,814	1.28%	1.29%
College of Sciences & Mathematics (Div 1)	9,115,188	11.27%	11.37%
College of Veterinary Medicine (Div 1)	2,719,538	3.36%	3.39%
College of Agriculture (Div 3)	12,430,937	15.37%	15.50%
School of Forestry and Wildlife Sciences (Div 3)	3,560,522	4.40%	4.44%
College of Human Sciences (Div 3)	2,992,808	3.70%	3.73%
Harrison School of Pharmacy (Div 3)	31,767	0.04%	0.04%
College of Sciences & Mathematics (Div 3)	227,654	0.28%	0.28%
College of Veterinary Medicine (Div 3)	4,616,239	5.71%	5.76%
Auburn University Aviation	692,296	0.86%	
Alabama Agricultural Experiment Station (AAES)	1,447,725	1.79%	1.81%
Alabama Cooperative Extension System (ACES)	7,374,884	9.12%	9.20%
Total Allocable Sponsored Programs Revenue	80,891,562	100.00%	100.00%
Auburn University-Montgomery	10,338,951		
Other Central Units	3,377,348		
Total Sponsored Programs Revenue	94,607,861		

The Sponsored Program Revenue is used to allocate the AVP for Research and Contract and Grant Accounting Central Unit costs and is based on the revenue generated in 2015 by area.

30% of State Appropriations are allocated on Contract and Grant Revenue. This percentage is calculated using the data above excluding Auxiliary units since they do not receive State Appropriations.

FACULTY/STAFF/STUDENT TOTAL FTE

Student FTE is as of the Census day of the Fall 2014 Semester; Faculty/Staff FTE is as of October 31, 2014 and includes AUM, AAES and ACES

College/School/Auxiliary	Total FTE	% to Total
College of Agriculture (Div 1)	1,550	5.78%
College of Architecture Design & Construction	1,352	5.05%
Raymond J. Harbert College of Business	4,190	15.64%
College of Education (Div 1)	2,372	8.85%
Samuel Ginn College of Engineering (Div 1)	5,205	19.43%
School of Forestry and Wildlife Sciences (Div 1)	396	1.48%
College of Human Sciences (Div 1)	1,265	4.72%
College of Liberal Arts	3,827	14.28%
School of Nursing	891	3.32%
Harrison School of Pharmacy (Div 1)	717	2.68%
College of Sciences & Mathematics (Div 1)	3,151	11.76%
College of Veterinary Medicine (Div 1)	908	3.39%
College of Agriculture (Div 3)	1	0.00%
School of Forestry and Wildlife Sciences (Div 3)	1	0.00%
Air Transportation	8	0.03%
Asst VP for Auxiliary Services	2	0.01%
Auburn University Aviation	6	0.02%
Auxiliary Enterprises	4	0.02%
Bookstore	21	0.08%
Business Development Auxiliaries	4	0.01%
Copy Cat Duplicating Center		
Housing and Residence Life	47	0.18%
Intercollegiate Athletics	275	1.03%
Office of Information Technology/CIO	6	0.02%
Parking & Transit Services	22	0.08%
Alabama Agricultural Experiment Station (AAES)	98	0.37%
Alabama Cooperative Extension System (ACES)	473	1.77%
Total Allocable FTE	26,792	100.00%
Auburn University-Montgomery	679	
Other Central Units	2,094	
Total FTE	29,565	

Total FTE is used to allocate Central Unit-University Wide Support which includes AVP Outreach, Surplus Property, Office of Diversity and Inclusion, Human Resources, Office of Information Technology/CIO and Public Safety.