

Management Discussion

FY 2020-21 Operating Budget Highlights

The proposed budget for FY 2020-21 is \$1.484 billion and is divided into the four budgetary divisions as illustrated in **Figure 1**. This budget has increased by \$41.3 million, or 2.87%, from the approved FY 2019-20 budget.

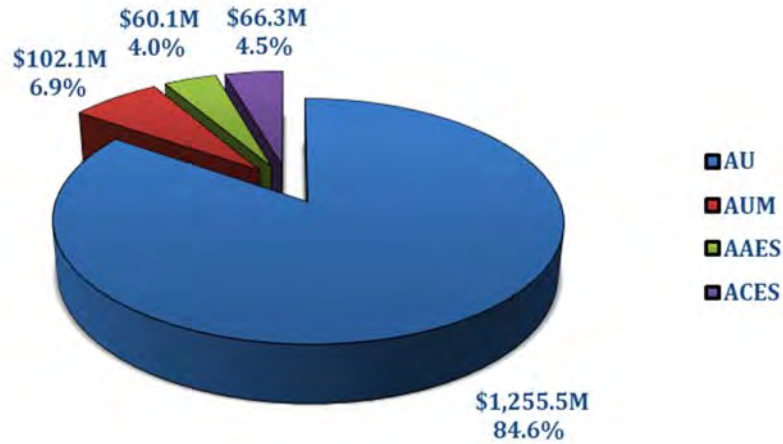


Figure 1: Auburn University Budget by Division for the Auburn University System

The budget is grouped into three fund types for revenue and expenses based on certain characteristics of the sources and uses of the funds: unrestricted, restricted, and auxiliary. As shown in **Figure 2**, the majority of the University's funding falls into the unrestricted category.



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

Revenues

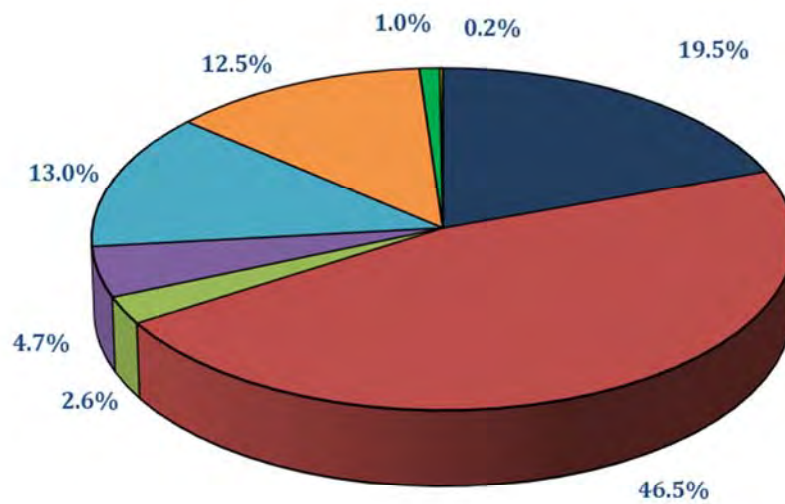
State appropriations revenue increased by \$9.1M (3.24%) for FY 2020-21. The trend for growth in state appropriations since FY 2015 has been positive as exhibited in **Figure 3**. Future growth is being monitored given the current pandemic and economic environment.



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

Tuition and fees revenue increased by \$14.4 million due to recent positive enrollment trends coupled with an increase in tuition rates (2.5% at Auburn-Main Campus and 3% at AUM). There were also increases in *restricted* revenues of \$5.4 million, and *other* revenue of \$5 million. *Auxiliary* revenues increased by \$7.5 million.

The University has numerous revenue sources as seen in **Figure 4**. State appropriations and tuition & fees make up almost 66% of the total proposed budget for FY 2020-21, which is equal to the 66% they represented in FY 2019-20.



- 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 COVID-19 pandemic creates some uncertainty for future revenue streams. As a result, permanent expense increases were kept to a minimum for the FY21 budget with no money budgeted for merit increases. The total salary and wage increase is \$5.3 million. \$1.4 million of that is for job family and faculty promotions. The additional \$3.9 million includes a combination of new faculty and staff positions (primarily in the academic units), the removal of the one-time supplement from the prior year's budget, and additional reduction of salaries on vacant positions. The employee benefits budget is decreasing by \$9.5 million largely due to a 6% decrease in the fringe benefit rate that is negotiated with the Department of Health & Human Services.

The majority of expense increases from the prior year are in non-personnel costs. Most of the increase is due to budgeting funds as one-time reserves to prevent committing permanent costs that might be un-supported by growth in revenues. The amount set aside specifically related to this in FY21 is approximately \$19.7 million, which includes a \$15.3 million increase in the Mission Enhancement Fund over the prior year. As it did last year, the University is setting aside a substantial contingency of greater than \$35 million (a \$7.6 million increase over the prior year). In addition, the university has planned growth in student aid and mandatory costs, which would include University contracts for security, administrative & academic software inflation, as well as building operation increases. Student aid and waivers increased by \$1.7 million from the prior year. The impact of the mandatory costs and new buildings results in an increase of \$3.6 million in the budget. Other operating expenses across all divisions increased by an additional \$13.0 million due to inflation and estimated growth in auxiliary and restricted expenses.

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.

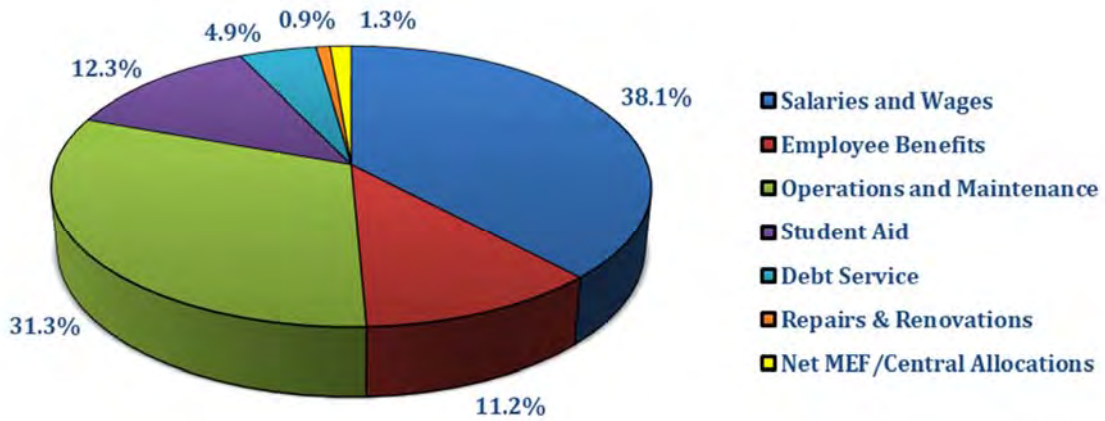
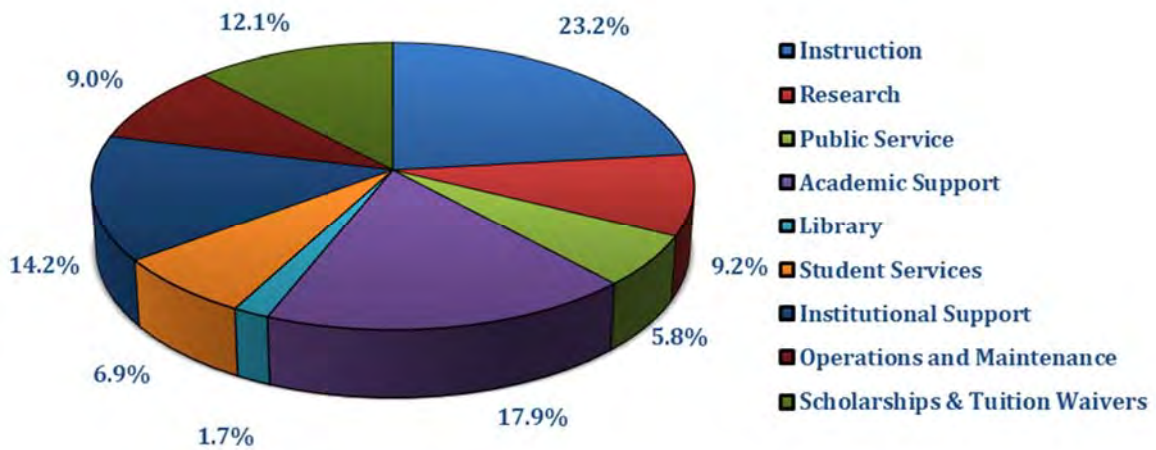


Figure 5: Expenses by Object for the Auburn University System

Figure 6: Expenses by Function for the Auburn University System



Strategic Budgeting Initiative (SBI)

This proposed budget marks the fifth year of budget development under the SBI. The same principles for revenue and indirect expense allocation apply, although the variable percentages changed to be reflective of the most recent full year of data (for academic and fiscal year 2018-19). The specific data points and percentages are on the tables in the Allocation Metrics section.

During the budget development cycle for FY 2020-21, the governance committees played a part in building the proposed budget. The University Budget Advisory Committee continues to provide oversight for the budgeting process. Additionally, the committee serves in an advisory role to senior administration on high-level budgetary matters, some of which includes recommendation of changes to allocation methods. Its full charge and membership can be found at

<http://www.auburn.edu/administration/president/univcomm/universitybudgetadvisory-resturctured-O.html>.

Information about the other committees, charges, and composition can be found at the following:

Central Unit Allocation Committee -

<http://www.auburn.edu/administration/president/univcomm/centralunitallocations.html>

Repair & Renovation/Space Management Committee -

<http://www.auburn.edu/administration/president/univcomm/spacemanagement-repair-renovation.html>

Mission Enhancement Fund (MEF)

The MEF participation rate continues to be 17.5% assessed on all allocated revenues and certain direct revenues. The funds generated are used for both subvention and strategic investment. For FY 2020-21, the amount generated in the MEF before reallocation is \$120.5 million. Subvention needs are approximately \$99.2 million, which yields a strategic investment portion of \$21.3 million.

Other Information

Salary & Wage Guidelines for FY 2020-21 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

	2020-2021 BUDGET COMBINED TOTAL	2019-2020 BUDGET COMBINED TOTAL	% CHANGE
REVENUES BY SOURCE			
State Appropriations	\$ 288,724,655	279,671,244	3.24%
Tuition & Fees	688,482,908	674,030,433	2.14%
Other Income	110,273,847	105,300,820	4.72%
Auxiliary Funds	193,268,815	185,763,109	4.04%
Restricted Funds	203,316,419	197,912,334	2.73%
TOTAL REVENUES BY SOURCE	\$ 1,484,066,644	1,442,677,940	2.87%
EXPENSES BY FUNCTION			
Instruction	\$ 252,673,807	249,523,415	1.26%
Research	99,892,370	95,297,977 *	4.82%
Public Service	63,314,414	61,821,202	2.42%
Academic Support	193,525,811	178,753,734 *	8.26%
Library	19,011,077	19,183,289	-0.90%
Student Services	75,413,271	73,225,880	2.99%
Institutional Support	154,031,648	153,363,059	0.44%
Operations & Maintenance	98,166,920	98,194,852	-0.03%
Scholarships & Tuition Waivers	131,452,092	129,639,089	1.40%
	<u>1,087,481,410</u>	<u>1,059,002,497</u>	<u>2.69%</u>
Auxiliary Funds	193,268,815	185,763,109	4.04%
Restricted Funds	203,316,419	197,912,334	2.73%
TOTAL EXPENSES BY FUNCTION	\$ 1,484,066,644	1,442,677,940	2.87%
EXPENSES BY OBJECT			
Salaries & Wages	\$ 565,260,206	559,905,240	0.96%
Employee Benefits	166,551,429	176,021,372	-5.38%
TOTAL PERSONNEL COSTS	\$ 731,811,635	735,926,612	-0.56%
Student Aid	\$ 183,228,408	181,582,584	0.91%
Operations & Maintenance	462,428,088	432,535,277	6.91%
Debt Service	72,297,659	72,657,606	-0.50%
Repairs & Renovations	13,062,196	14,011,944	-6.78%
Net MEF/Central Unit Allocations	21,238,658	5,963,917	256.12%
TOTAL NON-PERSONNEL COSTS	\$ 752,255,009	706,751,328	6.44%
	<u>\$ 1,484,066,644</u>	<u>1,442,677,940</u>	<u>2.87%</u>

*Prior year has been adjusted for a change in functional reporting categories.

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	2020-2021 BUDGET COMBINED TOTAL
REVENUES BY SOURCE					
State Appropriations	\$ 185,934,134	26,000,183	34,716,841	42,073,497	288,724,655
Tuition & Fees	640,843,408	47,639,500			688,482,908
Other Income	101,115,997	2,380,000	5,431,200	1,346,650	110,273,847
Auxiliary Funds	181,998,815	11,270,000			193,268,815
Restricted Funds	145,629,727	14,783,388	19,976,679	22,926,625	203,316,419
TOTAL REVENUES BY SOURCE	\$ 1,255,522,081	102,073,071	60,124,720	66,346,772	1,484,066,644
EXPENSES BY FUNCTION					
Instruction	\$ 225,520,211	27,153,596			252,673,807
Research	68,571,063	124,089	31,197,218		99,892,370
Public Service	24,075,205	488,017		38,751,192	63,314,414
Academic Support	186,113,583	5,427,167	1,985,061		193,525,811
Library	17,131,836	1,879,241			19,011,077
Student Services	65,171,745	10,241,526			75,413,271
Institutional Support	127,905,182	17,324,649	4,132,862	4,668,955	154,031,648
Operations & Maintenance	88,246,122	7,087,898	2,832,900		98,166,920
Scholarships & Tuition Waivers	125,158,592	6,293,500			131,452,092
	927,893,539	76,019,683	40,148,041	43,420,147	1,087,481,410
Auxiliary Funds	181,998,815	11,270,000			193,268,815
Restricted Funds	145,629,727	14,783,388	19,976,679	22,926,625	203,316,419
TOTAL EXPENSES BY FUNCTION	\$ 1,255,522,081	102,073,071	60,124,720	66,346,772	1,484,066,644
EXPENSES BY OBJECT					
Salaries & Wages	\$ 468,164,886	40,838,064	25,494,052	30,763,204	565,260,206
Employee Benefits	131,075,945	11,788,942	7,117,902	16,568,640	166,551,429
TOTAL PERSONNEL COSTS	\$ 599,240,831	52,627,006	32,611,954	47,331,844	731,811,635
Student Aid	\$ 176,808,408	6,350,000	70,000		183,228,408
Operations & Maintenance	393,143,340	31,489,308	23,449,467	14,345,973	462,428,088
Debt Service	64,991,541	7,306,118			72,297,659
Repairs & Renovations	11,807,000	1,255,196			13,062,196
Net MEF/Central Unit Allocation	9,530,961	3,045,443	3,993,299	4,668,955	21,238,658
TOTAL NON-PERSONNEL COSTS	\$ 656,281,250	49,446,065	27,512,766	19,014,928	752,255,009
TOTAL BUDGET BY OBJECT	\$ 1,255,522,081	102,073,071	60,124,720	66,346,772	1,484,066,644

AUBURN UNIVERSITY - ALL DIVISIONS

BUDGETED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	2020-2021 BUDGET COMBINED TOTAL	2019-2020 BUDGET COMBINED TOTAL
OPERATING REVENUES		
Tuition & Fees, net of scholarships and waivers of \$183,228,408 and \$181,582,584 respectively.	505,254,500	492,447,849
Federal Appropriations	14,687,145	14,718,279
Contracts and Grants	127,390,422	135,675,355
Sales & Service - of Educational Depts.	38,325,211	36,485,566
Auxiliary Revenue	193,268,815	185,763,109
Other Operating Revenues	60,347,787	57,370,986
Total Operating Revenues	939,273,880	922,461,144
OPERATING EXPENSES		
Compensation & Benefits	731,811,635	735,926,612
Utilities	23,607,268	23,521,712
Other Supplies & Services	438,820,820	409,013,565
Repair and Renovation	13,062,196.00	14,011,944
Total Operating Expenses	1,207,301,919	1,182,473,833
Operating Loss	(268,028,039)	(260,012,689)
NON-OPERATING REVENUES (EXPENSES)		
State Appropriations	288,724,655	279,671,244
Gifts	39,896,824	26,199,540
Investment Income	32,497,877	32,283,429
Other Restricted Income	445,000	480,000
Capital Debt (includes interest and principal)	(72,297,659)	(72,657,606)
Non-Operating Revenues, net	289,266,697	265,976,607
OTHER CHANGES IN NET POSITION		
MEF Participation	120,491,227	116,178,255
MEF Adjustment	(99,252,569)	(110,214,337)
Net Increase in Net Position	21,238,658	5,963,918
CHANGE IN POSITION	\$ -	-

COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION

AUBURN UNIVERSITY

	FY2021	FY2020	% CHANGE
AUBURN UNIVERSITY MAIN CAMPUS			
REVENUES BY SOURCE			
State Appropriations	\$ 185,934,134	\$ 177,399,904	4.81%
Tuition & Fees	640,843,408	621,290,433	3.15%
Other Income	101,115,997	95,704,660	5.65%
Auxiliary Funds	181,998,815	174,493,109	4.30%
Restricted Funds	145,629,727	138,147,098	5.42%
TOTAL AUBURN UNIVERSITY MAIN CAMPUS	\$ 1,255,522,081	\$ 1,207,035,204	4.02%
EXPENSES BY FUNCTION			
Instruction	\$ 225,520,211	\$ 222,212,203	1.49%
Research	68,571,063	64,640,195 *	6.08%
Public Service	24,075,205	22,729,363	5.92%
Academic Support	186,113,583	171,576,292 *	8.47%
Library	17,131,836	17,345,656	-1.23%
Student Services	65,171,745	63,262,787	3.02%
Institutional Support	127,905,182	122,261,407	4.62%
Operations and Maintenance	88,246,122	87,071,505	1.35%
Scholarships and Tuition Waivers	125,158,592	123,295,589	1.51%
	927,893,539	894,394,997	3.75%
Auxiliary Funds	181,998,815	174,493,109	4.30%
Restricted Funds	145,629,727	138,147,098	5.42%
TOTAL AUBURN UNIVERSITY MAIN CAMPUS	\$ 1,255,522,081	\$ 1,207,035,204	4.02%

*Prior year has been adjusted for a change in functional reporting categories.

AUBURN UNIVERSITY AT MONTGOMERY

	FY2021	FY2020	% CHANGE
AUBURN UNIVERSITY AT MONTGOMERY			
REVENUES BY SOURCE			
State Appropriations	\$ 26,000,183	\$ 25,489,524	2.00%
Tuition & Fees	47,639,500	52,740,000	-9.67%
Other Income	2,380,000	2,380,000	0.00%
Auxiliary Funds	11,270,000	11,270,000	0.00%
Restricted Funds	14,783,388	15,450,000	-4.31%
TOTAL AUBURN UNIVERSITY AT MONTGOMERY	\$ 102,073,071	\$ 107,329,524	-4.90%
EXPENSES BY FUNCTION			
Instruction	\$ 27,153,596	\$ 27,311,212	-0.58%
Research	124,089	289,515	-57.14%
Public Service	488,017	342,048	42.68%
Academic Support	5,427,167	5,780,985	-6.12%
Library	1,879,241	1,837,633	2.26%
Student Services	10,241,526	9,963,093	2.79%
Institutional Support	17,324,649	20,657,870	-16.14%
Operations and Maintenance	7,087,898	8,083,668	-12.32%
Scholarships and Tuition Waivers	6,293,500	6,343,500	-0.79%
	76,019,683	80,609,524	-5.69%
Auxiliary Funds	11,270,000	11,270,000	0.00%
Restricted Funds	14,783,388	15,450,000	-4.31%
TOTAL AUBURN UNIVERSITY AT MONTGOMERY	\$ 102,073,071	\$ 107,329,524	-4.90%

COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION

ALABAMA AGRICULTURAL EXPERIMENT STATION

	FY2021	FY2020	% CHANGE
ALABAMA AGRICULTURAL EXPERIMENT STATION			
REVENUES BY SOURCE			
State Appropriations	\$ 34,716,841	\$ 34,201,428	1.51%
Other Income	5,431,200	5,869,510	-7.47%
Restricted Funds	19,976,679	21,292,334	-6.18%
TOTAL ALABAMA AGRICULTURAL EXP STATION	\$ 60,124,720	\$ 61,363,272	-2.02%
EXPENSES BY FUNCTION			
Research	\$ 31,197,218	\$ 30,368,267	2.73%
Academic Support	1,985,061	1,396,457	42.15%
Institutional Support	4,132,862	5,266,535	-21.53%
Operations & Maintenance	2,832,900	3,039,679	-6.80%
	<u>40,148,041</u>	<u>40,070,938</u>	<u>0.19%</u>
Restricted Funds	19,976,679	21,292,334	-6.18%
TOTAL ALABAMA AGRICULTURAL EXP STATION	\$ 60,124,720	\$ 61,363,272	-2.02%

ALABAMA COOPERATIVE EXTENSION SYSTEM

	FY2021	FY2020	% CHANGE
COOPERATIVE EXTENSION SYSTEM			
REVENUES BY SOURCE			
State Appropriations	\$ 42,073,497	\$ 42,580,388	-1.19%
Other Income	1,346,650	1,346,650	0.00%
Restricted Funds	22,926,625	23,022,902	-0.42%
TOTAL ALABAMA COOPERATIVE EXT SYSTEM	\$ 66,346,772	\$ 66,949,940	-0.90%
EXPENSES BY FUNCTION			
Public Service	\$ 38,751,192	\$ 38,749,791	0.00%
Institutional Support	4,668,955	5,177,247	-9.82%
	<u>43,420,147</u>	<u>43,927,038</u>	<u>-1.15%</u>
Restricted Funds	22,926,625	23,022,902	-0.42%
TOTAL ALABAMA COOPERATIVE EXT SYSTEM	\$ 66,346,772	\$ 66,949,940	-0.90%

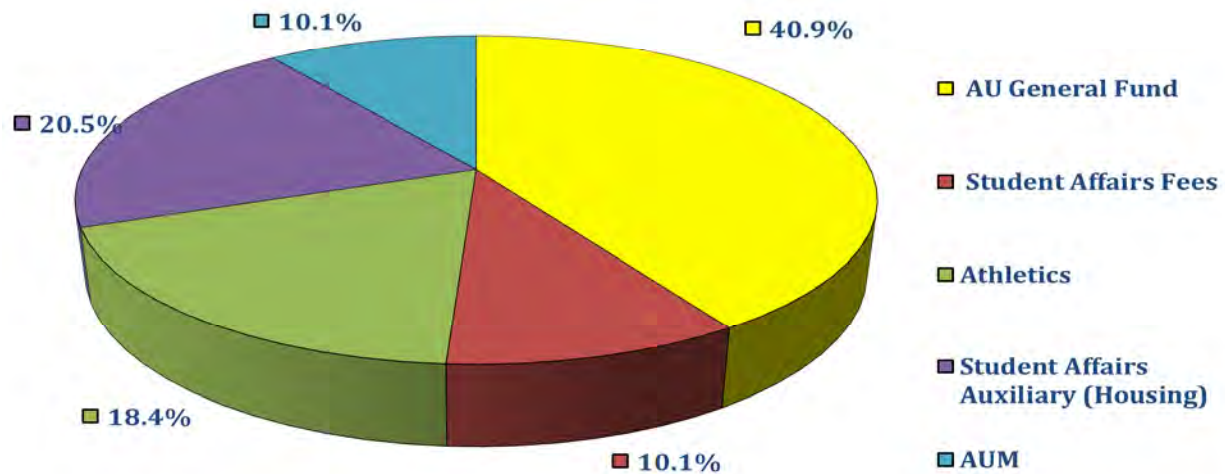
AUBURN UNIVERSITY
FY 2020-2021 DEBT SERVICE SCHEDULE
INCLUDES PRINCIPAL & INTEREST

	2020-2021	2019-2020	% CHANGE
AU General Fund	29,562,000	30,972,000	-4.55%
Student Affairs Fees	7,304,893	7,310,322	-0.07%
* Student Affairs Auxiliary	14,796,111	12,795,495	15.64%
* Athletics	13,328,537	14,273,671	-6.62%
* AUM	7,306,118	7,306,118	0.00%
	72,297,659	72,657,606	-0.50%

*Includes bond and internal debt service.

Numbers represent what is included in the budget. Actual numbers may vary due to refunding or new issuance of debt.

**2020-2021
Debt Service**



AUBURN UNIVERSITY
FY 2020-2021 STATE APPROPRIATIONS
 DIVISION SUMMARY
 Per Bill HB187 (Act 2020-169)

AUBURN UNIVERSITY

Operations and Maintenance	190,541,380 *
Teacher In-Service Center	238,384 *
Poultry Science	250,000 *
National Livestock Competition	250,000 *
CLT Outreach	890,125 *
Opioid Addiction Recovery	125,000 *
Allocated to AAES under SBI Model	(362,079)
Allocated to ACES under SBI Model	(5,998,676)
Total	<u><u>185,934,134</u></u>

AUBURN UNIVERSITY AT MONTGOMERY

Operations and Maintenance	25,885,268 *
Senior Resource Center	114,915 *
Total	<u><u>26,000,183</u></u>

ALABAMA AGRICULTURAL EXPERIMENT STATION

Operations and Maintenance	34,354,762 *
Allocated from AU to AAES under SBI Model	362,079
Total	<u><u>34,716,841</u></u>

ALABAMA COOPERATIVE EXTENSION SYSTEM

Operations and Maintenance	36,074,821 *
Allocated from AU to ACES under SBI Model	5,998,676
Total	<u><u>42,073,497</u></u>

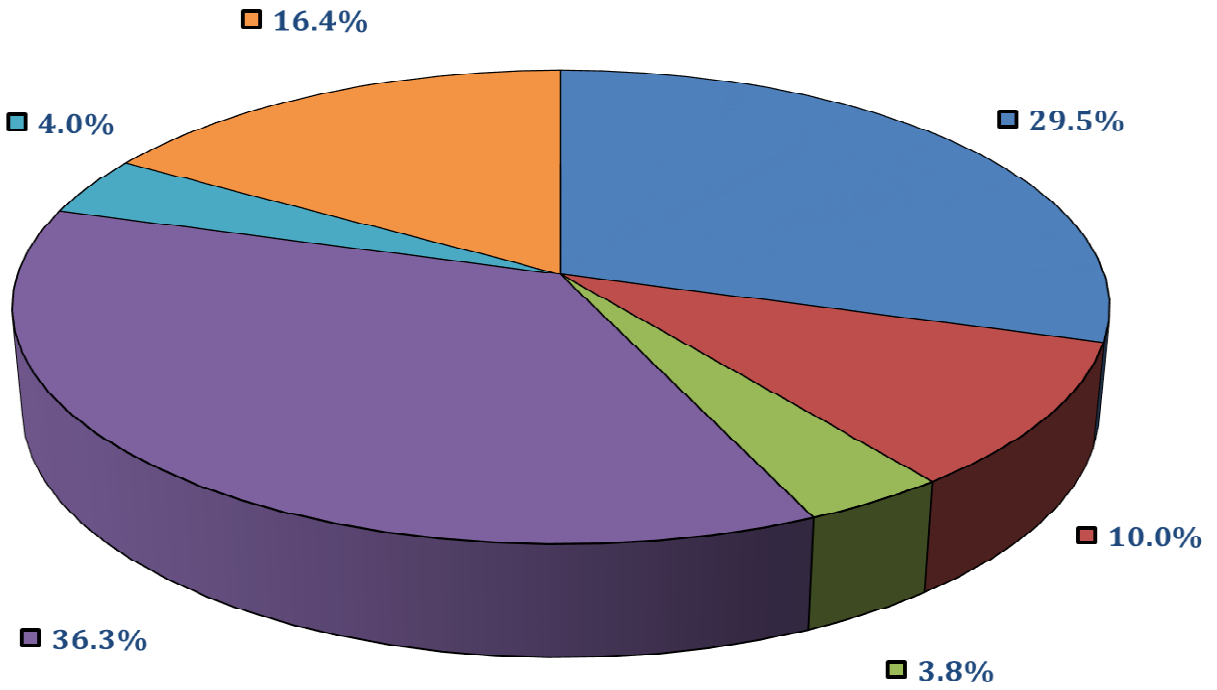
TOTAL 2020-2021 STATE APPROPRIATIONS

Operations and Maintenance	286,856,231
Earmarks	1,630,040
Teacher In-Service Center	238,384
Allocated Under Budget Model	-
Total	<u><u>288,724,655</u></u>

*Per Bill HB187 (Act 2020-169)

SUMMARY OF CENTRAL UNIT EXPENSES BY POOL	
ACADEMIC AND STUDENT SERVICES	
ALLOCATION METHOD- CREDIT HOURS INSTRUCTED	
VP for Enrollment Management	5,125,962
Graduate Studies	842,464
Jule Collins Smith Museum	1,517,079
AU Performing Arts Center	2,319,320
Library	17,272,914
Provost and VP Academic Affairs	49,147,565
Student Affairs	9,139,650
Total	85,364,954
ADMINISTRATION	
ALLOCATION METHOD- DIRECT EXPENSES	
VP for Bus-Fin & CFO	4,351,261
Asst VP Communications and Mkt	2,393,096
Executive Vice President	6,701,816
Office of the President	9,130,395
Risk Management & Safety	6,419,026
Total	28,995,594
ALUMNI AFFAIRS & DEVELOPMENT	
ALLOCATION METHOD- STUDENT HEADCOUNT	
Vice President for Alumni Affairs	2,243,318
Endowment Investment Office	453,290
Vice President for Development	8,188,267
Total	10,884,875
FACILITIES	
ALLOCATION METHOD- SQUARE FOOTAGE	
Assoc Vice President Facilities	63,235,982
Repair and Renovation	11,807,000
Debt Service	29,562,000
Total	104,604,982
SPONSORED PROGRAMS	
ALLOCATION METHOD- SPONSORED PROGRAM REVENUE	
VP for Research and Economic Dev	11,581,176
Total	11,581,176
UNIVERSITY-WIDE SUPPORT	
ALLOCATION METHOD- STUDENT/FACULTY/STAFF FTE	
Assoc Prov & VP for Outreach	3,649,167
Surplus Property	129,834
Office of Inclusion and Diversity	2,115,279
Human Resources	9,215,655
Chief Info Office and Info Technology	22,955,761
Campus Safety and Security	9,417,810
Total	47,483,506
Total Central Unit Allocation	288,915,087

Auburn University Central Unit Expenses by Pool



- | | |
|--------------------------------|---------------------------|
| ■ Academic & Student Services | ■ Administration |
| ■ Alumni Affairs & Development | ■ Facilities |
| ■ Sponsored Programs | ■ University Wide Support |

CREDIT HOURS INSTRUCTED

Fall 2018-Summer 2019, Data is frozen on the Census Day of each semester.

Undergraduate

College/School	Resident	% to Total	Non-Resident	% to Total	Total Undergraduate Credit Hours Instructed	% to Total
College of Agriculture	14,795	3.26%	4,008	1.47%	18,803	2.59%
College of Arch. Design & Construction	17,617	3.89%	12,465	4.56%	30,082	4.14%
Raymond J. Harbert College of Business	56,400	12.44%	40,891	14.97%	97,291	13.39%
College of Education	37,574	8.28%	16,453	6.03%	54,027	7.44%
Samuel Ginn Clg of Engineering	53,213	11.73%	27,083	9.92%	80,296	11.05%
Sch. of Forestry & Wildlife Sciences	5,275	1.16%	1,333	0.49%	6,608	0.91%
College of Human Sciences	19,004	4.19%	11,097	4.06%	30,101	4.14%
College of Liberal Arts	133,818	29.50%	91,335	33.44%	225,153	30.98%
School of Nursing	7,410	1.63%	2,800	1.03%	10,210	1.40%
Harrison School of Pharmacy	105	0.02%	51	0.02%	156	0.02%
Coll. of Sciences & Mathematics	104,957	23.14%	61,865	22.65%	166,822	22.96%
College of Veterinary Medicine	346	0.08%	122	0.04%	468	0.06%
Graduate School	-	0.00%	-	0.00%	-	0.00%
Provost and VP for Academic Affairs	3,089	0.68%	3,597	1.32%	6,686	0.92%
Total Credit Hours Instructed	453,603	100.00%	273,100	100.00%	726,703	100.00%

Graduate

College/School	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Instructed	% to Total
College of Agriculture	850	1.52%	2,899	4.89%	3,749	3.26%
College of Arch. Design & Construction	762	1.37%	2,197	3.70%	2,959	2.57%
Raymond J. Harbert College of Business	3,214	5.76%	9,307	15.70%	12,521	10.88%
College of Education	7,902	14.17%	8,179	13.80%	16,081	13.98%
Samuel Ginn Clg of Engineering	2,434	4.36%	9,190	15.50%	11,624	10.10%
Sch. of Forestry & Wildlife Sciences	435	0.78%	790	1.33%	1,225	1.07%
College of Human Sciences	420	0.75%	1,357	2.29%	1,777	1.54%
College of Liberal Arts	4,327	7.76%	6,260	10.56%	10,587	9.20%
School of Nursing	1,838	3.30%	1,109	1.87%	2,947	2.56%
Harrison School of Pharmacy	17,783	31.88%	5,340	9.01%	23,123	20.10%
Coll. of Sciences & Mathematics	1,356	2.43%	5,258	8.87%	6,614	5.75%
College of Veterinary Medicine	14,267	25.58%	7,185	12.12%	21,452	18.64%
Graduate School	156	0.28%	40	0.07%	196	0.17%
Provost and VP for Academic Affairs	31	0.06%	175	0.29%	206	0.18%
Total Credit Hours Instructed	55,775	100.00%	59,286	100.00%	115,061	100.00%

Total Credit Hours Instructed

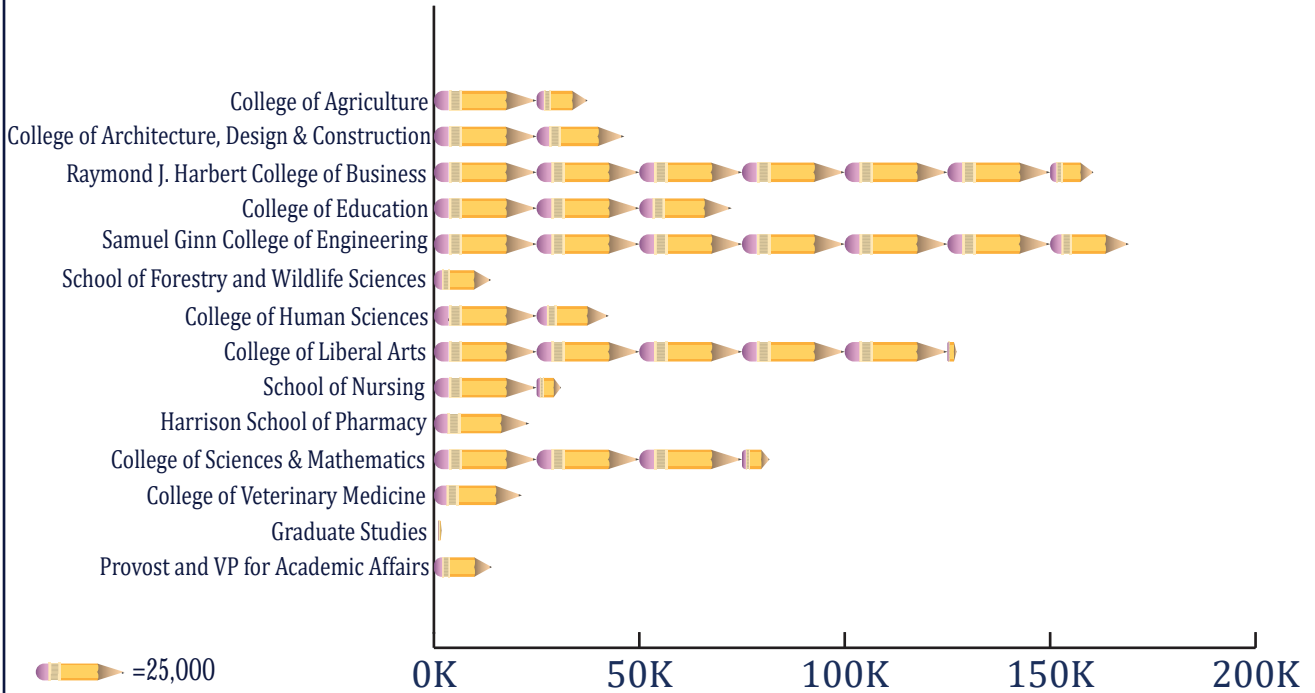
College/School	Total Credit Hours Instructed	% to Total
College of Agriculture	22,552	2.70%
College of Arch. Design & Construction	33,041	3.96%
Raymond J. Harbert College of Business	109,812	13.16%
College of Education	70,108	8.40%
Samuel Ginn Clg of Engineering	91,920	11.01%
Sch. of Forestry & Wildlife Sciences	7,833	0.94%
College of Human Sciences	31,878	3.82%
College of Liberal Arts	235,740	28.24%
School of Nursing	13,157	1.57%
Harrison School of Pharmacy	23,279	2.79%
Coll. of Sciences & Mathematics	173,436	20.78%
College of Veterinary Medicine	21,920	2.63%
	834,676	100.00%
Graduate School	196	
Provost and VP for Academic Affairs	6,892	
Total Credit Hours Instructed	841,764	

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

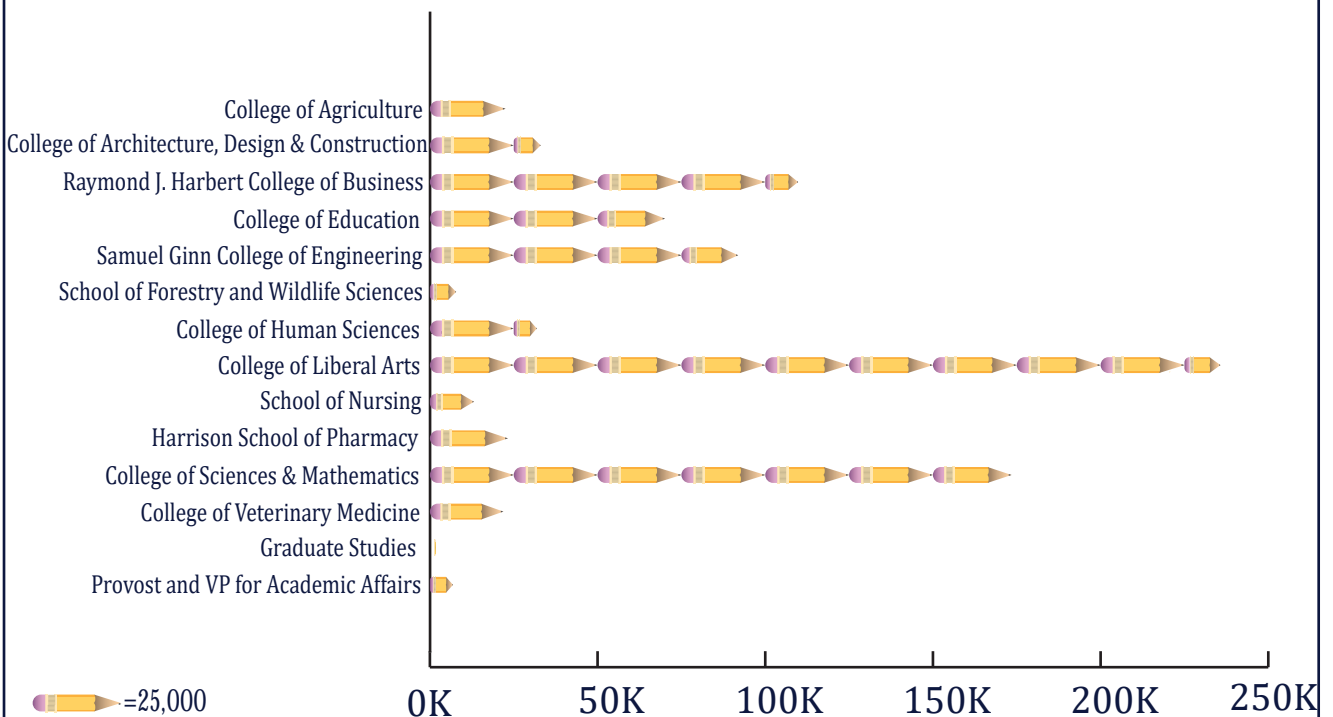
CREDIT HOURS TAKEN						
Fall 2018-Summer 2019, Data is frozen on the Census Day of each semester.						
Undergraduate						
College/School	Resident	% to Total	Non-Resident	% to Total	Total Undergraduate Credit Hours Taken	% to Total
College of Agriculture	24,780	5.46%	8,686	3.18%	33,466	4.60%
College of Arch. Design & Construction	25,264	5.57%	17,877	6.55%	43,141	5.94%
Raymond J. Harbert College of Business	78,025	17.20%	70,258	25.73%	148,283	20.40%
College of Education	41,314	9.11%	14,799	5.42%	56,113	7.72%
Samuel Ginn Clg of Engineering	102,719	22.65%	53,827	19.71%	156,546	21.54%
Sch. of Forestry & Wildlife Sciences	9,929	2.19%	2,764	1.01%	12,693	1.75%
College of Human Sciences	23,823	5.25%	16,638	6.09%	40,461	5.57%
College of Liberal Arts	73,594	16.22%	44,134	16.16%	117,728	16.20%
School of Nursing	19,226	4.24%	8,744	3.20%	27,970	3.85%
Harrison School of Pharmacy						
Coll. of Sciences & Mathematics	54,599	12.04%	21,766	7.97%	76,365	10.51%
College of Veterinary Medicine						
Graduate School						
Provost and VP for Academic Affairs	330	0.07%	13,606	4.98%	13,936	1.92%
Total Credit Hours Taken	453,603	100.00%	273,099	100.00%	726,702	100.00%
Graduate						
College/School	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Taken	% to Total
College of Agriculture	941	1.69%	2,981	5.03%	3,922	3.41%
College of Arch. Design & Construction	824	1.48%	2,382	4.02%	3,206	2.79%
Raymond J. Harbert College of Business	3,143	5.63%	9,114	15.37%	12,257	10.65%
College of Education	8,191	14.69%	8,178	13.79%	16,369	14.23%
Samuel Ginn Clg of Engineering	2,619	4.70%	9,990	16.85%	12,609	10.96%
Sch. of Forestry & Wildlife Sciences	392	0.70%	808	1.36%	1,200	1.04%
College of Human Sciences	469	0.84%	1,610	2.72%	2,079	1.81%
College of Liberal Arts	4,030	7.23%	5,496	9.27%	9,526	8.28%
School of Nursing	1,850	3.32%	1,109	1.87%	2,959	2.57%
Harrison School of Pharmacy	17,856	32.01%	5,362	9.05%	23,218	20.18%
Coll. of Sciences & Mathematics	1,138	2.04%	4,182	7.05%	5,320	4.62%
College of Veterinary Medicine	14,197	25.45%	7,208	12.16%	21,405	18.60%
Graduate School	59	0.10%	763	1.29%	822	0.71%
Provost and VP for Academic Affairs	65	0.12%	103	0.17%	168	0.15%
Total Credit Hours Taken	55,774	100.00%	59,286	100.00%	115,060	100.00%
Total Credit Hours Taken						
College/School	Total Credit Hours Taken	% to Total				
College of Agriculture	37,388	4.44%				
College of Arch. Design & Construction	46,347	5.51%				
Raymond J. Harbert College of Business	160,540	19.07%				
College of Education	72,482	8.61%				
Samuel Ginn Clg of Engineering	169,155	20.10%				
Sch. of Forestry & Wildlife Sciences	13,893	1.65%				
College of Human Sciences	42,540	5.05%				
College of Liberal Arts	127,254	15.12%				
School of Nursing	30,929	3.67%				
Harrison School of Pharmacy	23,218	2.76%				
Coll. of Sciences & Mathematics	81,685	9.70%				
College of Veterinary Medicine	21,405	2.54%				
Graduate School	822	0.10%				
Provost and VP for Academic Affairs	14,104	1.68%				
Total Credit Hours Taken	841,762	100.00%				

Auburn University Central Allocation Metrics

TOTAL CREDIT HOURS TAKEN



TOTAL CREDIT HOURS INSTRUCTED



DIRECT EXPENSES

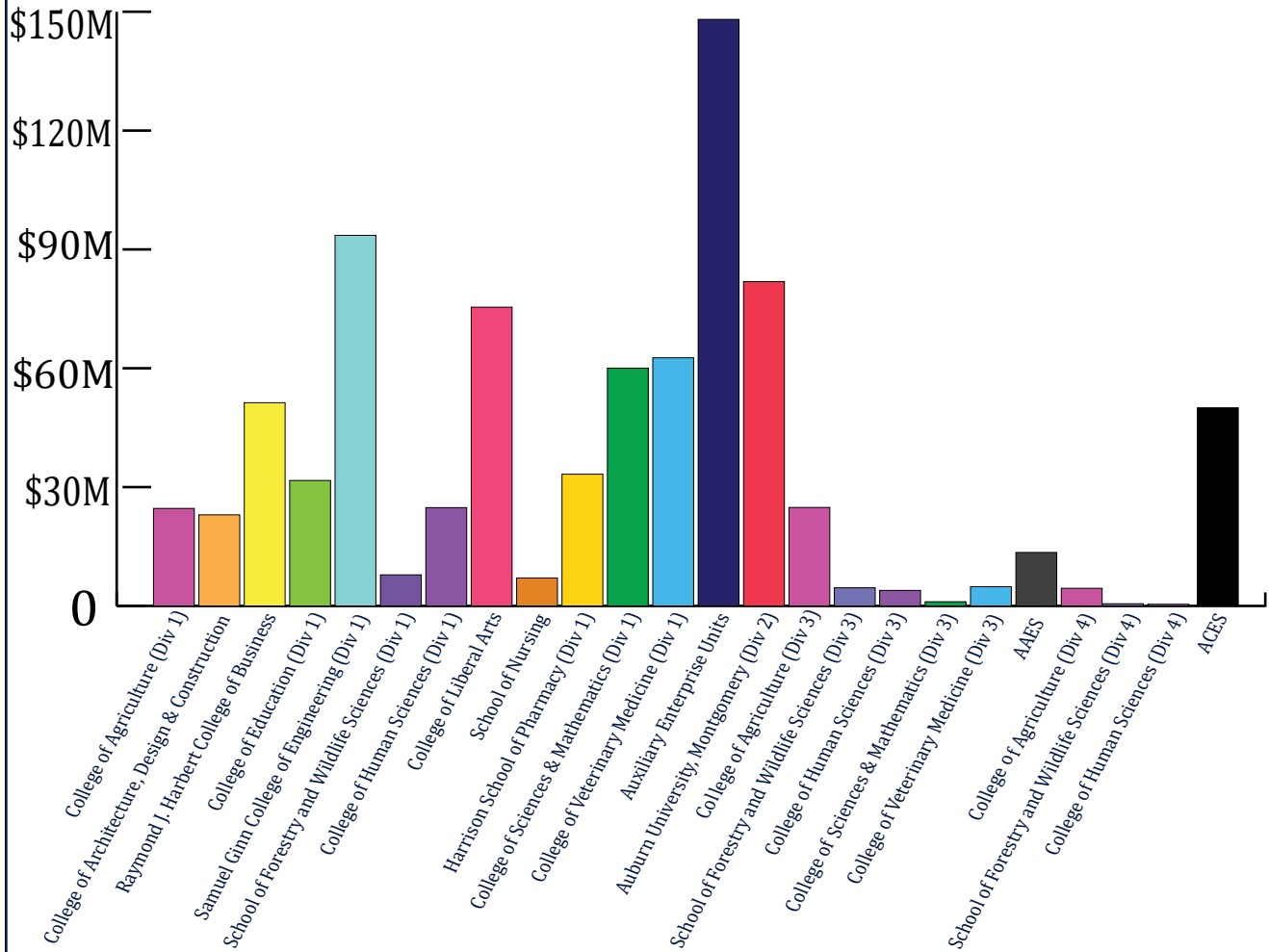
October 1, 2018-September 30, 2019

College/School/Unit	Total Expenses	% to Total
College of Agriculture (Div 1)	24,619,762	8.39%
College of Architecture Design & Construction	22,985,852	7.83%
Raymond J. Harbert College of Business	51,302,410	17.48%
College of Education (Div 1)	30,660,755	10.45%
Samuel Ginn College of Engineering (Div 1)	93,551,289	31.88%
School of Forestry and Wildlife Sciences (Div 1)	7,848,069	2.67%
College of Human Sciences (Div 1)	24,817,700	8.46%
College of Liberal Arts	75,423,434	25.70%
School of Nursing	7,072,949	2.41%
Harrison School of Pharmacy (Div 1)	33,262,440	11.33%
College of Sciences & Mathematics (Div 1)	60,042,576	20.46%
College of Veterinary Medicine (Div 1)	62,645,760	21.35%
College of Agriculture (Div 3)	24,858,119	8.47%
School of Forestry and Wildlife Sciences (Div 3)	4,592,766	1.56%
College of Human Sciences (Div 3)	3,919,616	1.34%
College of Sciences & Mathematics (Div 3)	1,064,097	0.36%
College of Veterinary Medicine (Div 3)	4,858,551	1.66%
College of Agriculture (Div 4)	4,464,303	1.52%
School of Forestry and Wildlife Sciences (Div 4)	554,890	0.19%
College of Human Sciences (Div 4)	443,351	0.15%
Asst VP for Auxiliary Services	159,981	0.06%
Auburn University Aviation	1,942,734	0.66%
Auxiliary Enterprises	595,166	0.20%
Bookstore	14,967,611	5.10%
Tiger Card Operations	150,389	0.05%
Copy Cat Duplicating Center	4,219	0.00%
Housing and Residence Life	30,953,175	10.55%
Intercollegiate Athletics	87,909,530	29.95%
Office of Information Technology/CIO (Auxiliary Orgs Only)	9,918,255	3.38%
Parking & Transit Services	1,465,848	0.50%
Auburn University-Montgomery	81,874,246	27.90%
Alabama Agricultural Experiment Station (AAES)	13,511,216	4.60%
Alabama Cooperative Extension System (ACES)	50,033,108	17.05%
Total Pool for Allocation	293,485,478	100.00%
Other Central Units	304,882,056	
Total Direct Expenses	598,367,534	

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

Auburn University Central Allocation Metrics

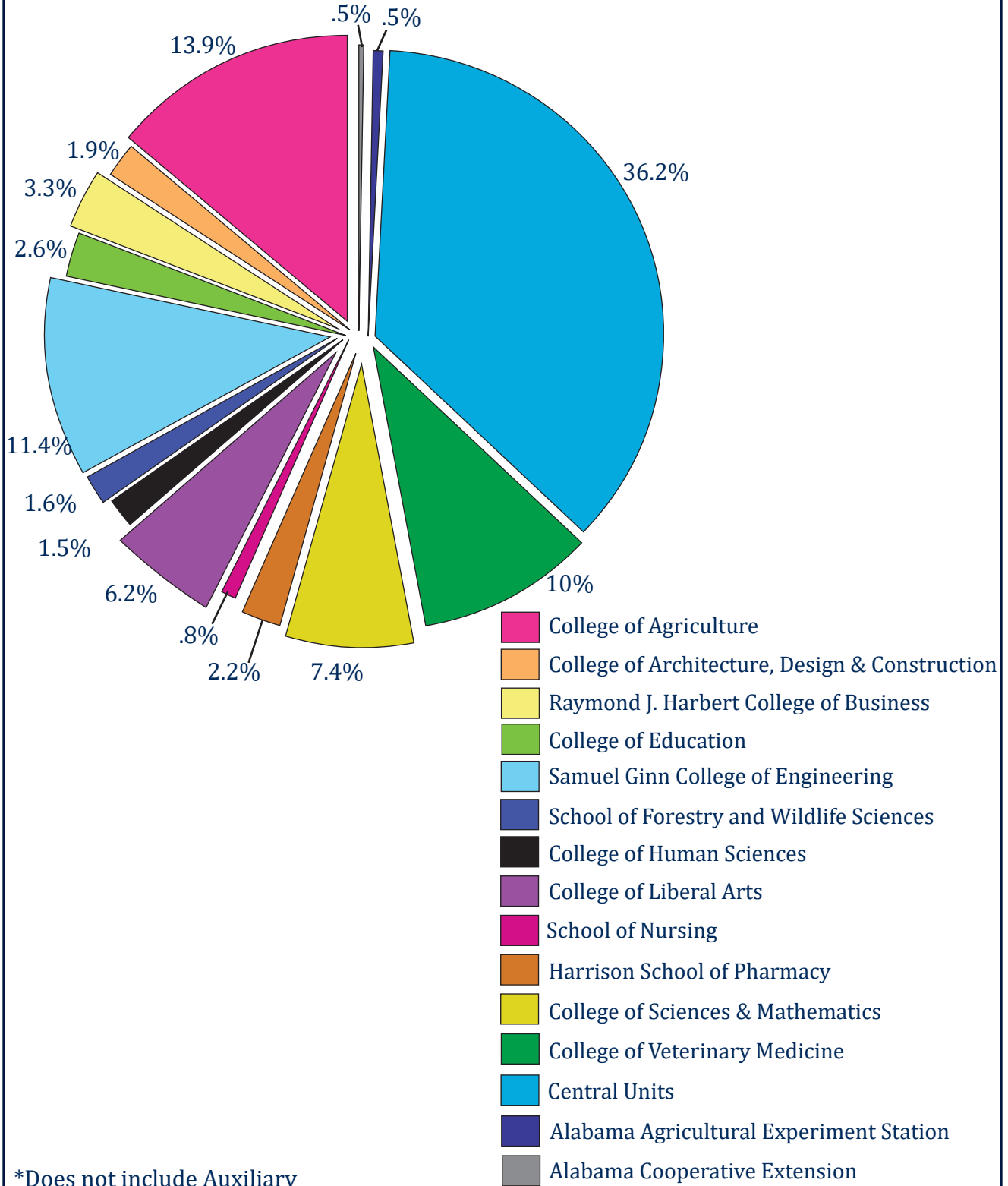
Direct Expenses



SQUARE FOOTAGE					
Square Footage as of January, 2020					
College/School/Unit	Total SQFT	Unclassified Assignable Areas	Special Use Facilities	Allocable SQFT	% to Total
College of Agriculture	604,025	4,977	201,746	397,302	10.25%
College of Architecture Design & Construction	82,575			82,575	2.13%
Raymond J. Harbert College of Business	142,284		6,458	135,826	3.50%
College of Education	112,034	2,214	503	109,317	2.82%
Samuel Ginn College of Engineering	499,244	2,123	3,288	493,833	12.74%
School of Forestry and Wildlife Sciences	70,906		2,273	68,633	1.77%
College of Human Sciences	64,395		2,242	62,153	1.60%
College of Liberal Arts	271,785		8,618	263,167	6.79%
School of Nursing	34,688			34,688	0.90%
Harrison School of Pharmacy	94,385	867	422	93,096	2.40%
College of Sciences & Mathematics	324,517	12,443	514	311,560	8.04%
College of Veterinary Medicine	438,123	1,947	83,000	353,176	9.11%
Alabama Agricultural Experiment Station	23,692		12,780	10,912	0.28%
Alabama Cooperative Extension System	19,834		552	19,282	0.50%
**Central Units	1,578,958	21,702	116,204	1,441,052	37.17%
Total SQFT	4,361,445	46,273	438,600	3,876,572	100.00%
*SQUARE FOOTAGE AUXILIARY SERVICES					
Assist VP for Auxiliary Services	1,135			1,135	
Auburn University Aviation	95,824	4,288		91,536	
Bookstore	22,835			22,835	
Business Development Auxiliaries	181			181	
Housing and Residence Life	1,151,662			1,151,662	
Intercollegiate Athletics	778,221	1,665	526,579	249,977	
Office of Information Technology/CIO (Auxiliary Only)					
Parking & Transit Services	1,138,638			1,138,638	
Total Auxiliary Services	3,188,496	5,953	526,579	2,655,964	
Total SQFT	7,549,941	52,226	965,179	6,532,536	
*Auxiliary Units do not receive a square footage allocation since their facilities' costs are paid directly.					
**SQUARE FOOTAGE CENTRAL UNITS BY AREA					
Enrollment Services	15,045	533		14,512	
Graduate Studies	4,928			4,928	
Jule Collins Smith Museum	25,469			25,469	
Library	283,268	76	195	282,997	
Provost and VP for Academic Affairs	391,102	819	11,685	378,598	
Gogue Performing Arts Center	39,109			39,109	
VP for Student Affairs	327,325		3,141	324,184	
VP for Business and Finance	23,295			23,295	
AVP Communications and Marketing	7,657		490	7,167	
Executive Vice President	29,372	1,279		28,093	
President	41,174	10,843		30,331	
Risk Management & Safety	15,475		2,615	12,860	
Vice President for Alumni Affairs	-			-	
Vice President for Development	9,543			9,543	
Vice President for Facilities	242,103	8,152	94,135	139,816	
Vice President for Research	23,481		3,943	19,538	
Associate Provost & Vice President for University Outreach	17,408			17,408	
Surplus Property	8,882			8,882	
Office of Inclusion and Diversity	8,135			8,135	
Human Resources	10,357			10,357	
Office of Information Technology/CIO	46,735			46,735	
Campus Safety and Security	9,095			9,095	
Total Central Units	1,578,958	21,702	116,204	1,441,052	
**Central Unit square footage is allocated as a part of the central unit allocation.					

Auburn University Central Allocation Metrics

Total Square Footage*



*Does not include Auxiliary

STUDENT HEADCOUNT

Student Headcount is as of the 15th day of the Fall 2018 Semester.

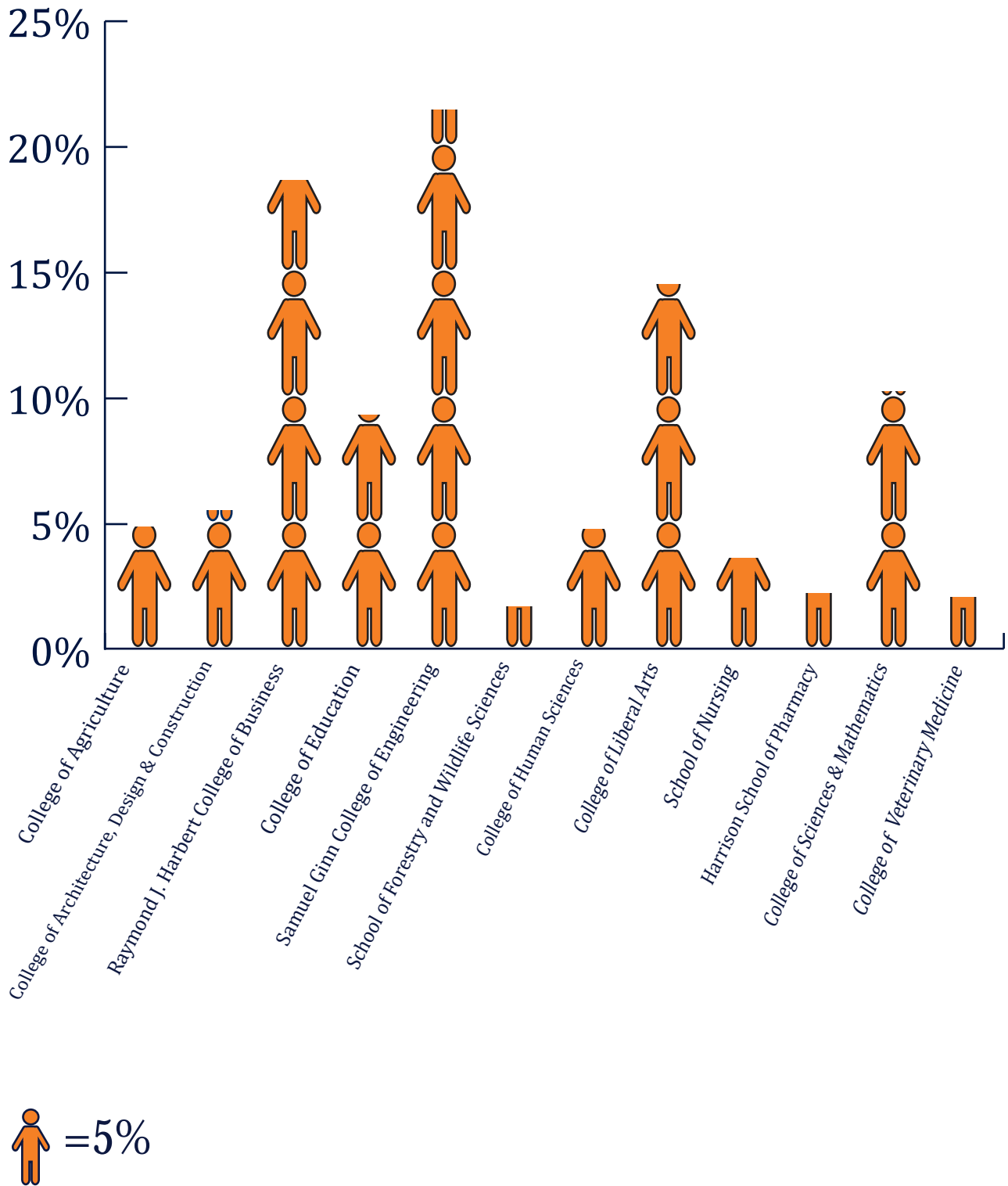
College/School	Total Headcount	% for Central Allocation	% for Other Fees
College of Agriculture	1,457	4.88%	4.79%
College of Architecture Design & Construction	1,654	5.54%	5.43%
Raymond J. Harbert College of Business	5,655	18.95%	18.58%
College of Education	2,815	9.43%	9.25%
Samuel Ginn College of Engineering	6,501	21.78%	21.36%
School of Forestry and Wildlife Sciences	491	1.65%	1.61%
College of Human Sciences	1,434	4.81%	4.71%
College of Liberal Arts	4,394	14.72%	14.43%
School of Nursing	1,083	3.63%	3.56%
Harrison School of Pharmacy	655	2.20%	2.15%
College of Sciences & Mathematics	3,099	10.38%	10.18%
College of Veterinary Medicine	605	2.03%	1.99%
Total Allocable Student Headcount	29,843	100.00%	
Graduate School	93		0.31%
Provost and VP for Academic Affairs	504		1.65%
Total Student Headcount	30,440		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



SPONSORED PROGRAMS REVENUE

October 1, 2018-September, 2019

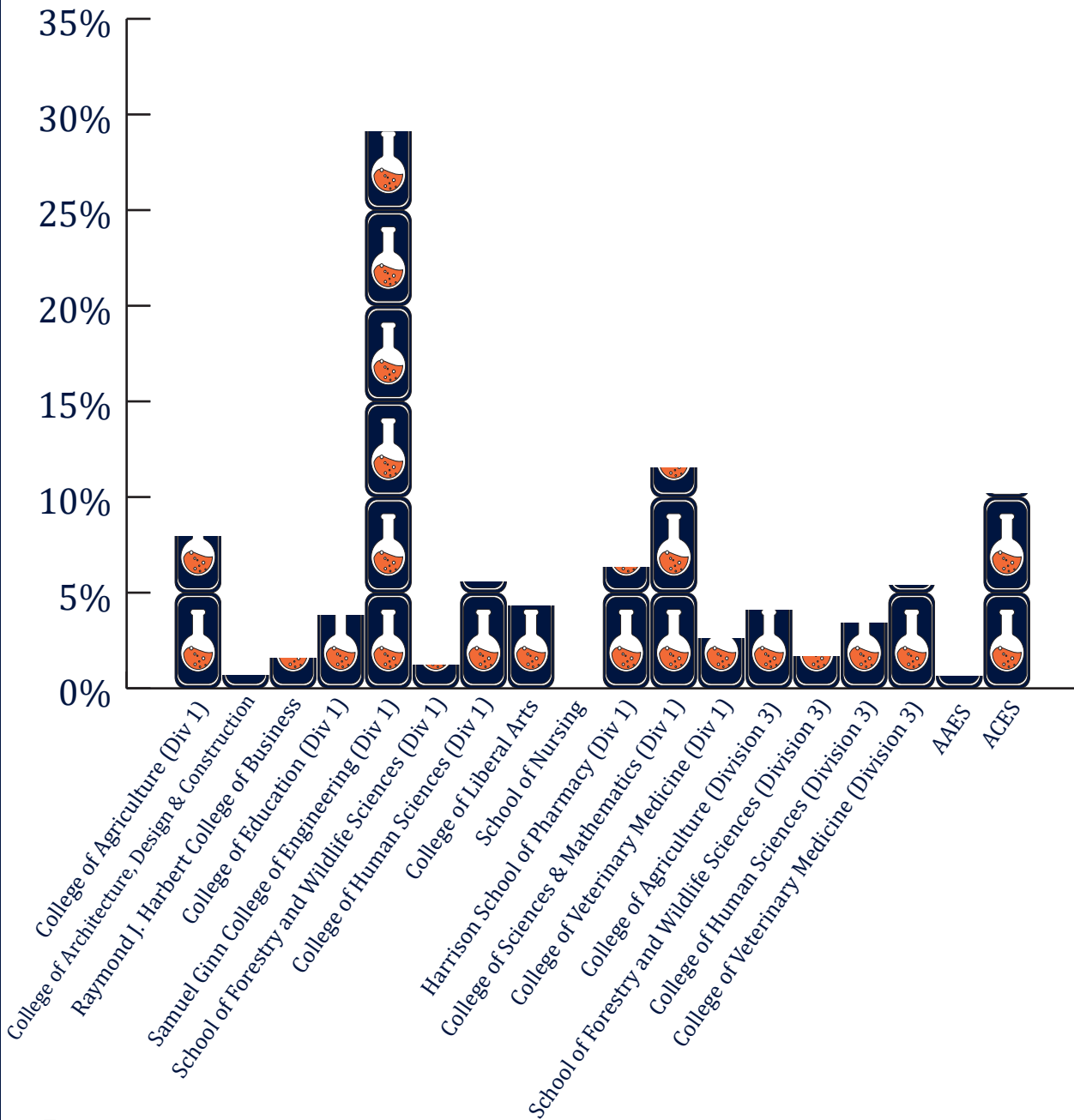
College/School/Auxiliary	Total Sponsored Program Revenue	% for Central Allocation	% for State Appropriations
College of Agriculture (Div 1)	4,491,559	7.93%	7.93%
College of Architecture Design & Construction	390,321	0.69%	0.69%
Raymond J. Harbert College of Business	897,125	1.59%	1.59%
College of Education (Div 1)	2,163,223	3.82%	3.82%
Samuel Ginn College of Engineering (Div 1)	16,483,734	29.11%	29.11%
School of Forestry and Wildlife Sciences (Div 1)	686,846	1.21%	1.21%
College of Human Sciences (Div 1)	3,142,068	5.55%	5.55%
College of Liberal Arts	2,449,518	4.33%	4.33%
School of Nursing	233	0.00%	0.00%
Harrison School of Pharmacy (Div 1)	3,572,627	6.31%	6.31%
College of Sciences & Mathematics (Div 1)	6,515,509	11.51%	11.51%
College of Veterinary Medicine (Div 1)	1,484,396	2.62%	2.62%
College of Agriculture (Div 3)	2,313,631	4.09%	4.09%
School of Forestry and Wildlife Sciences (Div 3)	935,930	1.65%	1.65%
College of Human Sciences (Div 3)	1,926,086	3.40%	3.40%
College of Sciences & Mathematics (Div 3)	584	0.00%	0.00%
College of Veterinary Medicine (Div 3)	3,040,663	5.37%	5.37%
College of Agriculture (Div 4)	1,292	0.00%	0.00%
School of Forestry and Wildlife Sciences (Div 4)	(15)	0.00%	0.00%
Alabama Agricultural Experiment Station (AAES)	348,488	0.62%	0.62%
Alabama Cooperative Extension System (ACES)	5,773,503	10.20%	10.20%
Total Allocable Sponsored Programs Revenue	56,617,321	100.00%	100.00%
Auburn University-Montgomery	15,501,430		
Other Central Units	18,758,097		
Total Sponsored Programs Revenue	90,876,848		

The Sponsored Programs Revenue is used to allocate the VP for Research costs and is based on the revenue generated in 2019 by area.

30% 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 Program Revenue



 = 5%

FACULTY/STAFF/STUDENT TOTAL FTE

Student FTE is as of the Census day of the Fall 2018 Semester; Faculty/Staff FTE is as of October 31, 2018 and includes AUM, AAES and ACES

College/School/Auxiliary	Total FTE	% to Total
College of Agriculture (Div 1)	1,610	5.21%
College of Architecture Design & Construction	1,606	5.20%
Raymond J. Harbert College of Business	5,394	17.45%
College of Education (Div 1)	2,579	8.34%
Samuel Ginn College of Engineering (Div 1)	6,087	19.69%
School of Forestry and Wildlife Sciences (Div 1)	523	1.69%
College of Human Sciences (Div 1)	1,488	4.82%
College of Liberal Arts	4,665	15.09%
School of Nursing	1,072	3.47%
Harrison School of Pharmacy (Div 1)	763	2.47%
College of Sciences & Mathematics (Div 1)	3,190	10.32%
College of Veterinary Medicine (Div 1)	969	3.14%
Asst VP for Auxiliary Services	1	0.00%
Auburn University Aviation	7	0.02%
Auxiliary Enterprises	4	0.01%
Bookstore	23	0.07%
Tiger Card	1	0.00%
Housing and Residence Life	56	0.18%
Intercollegiate Athletics	299	0.97%
Parking & Transit Services	29	0.09%
Alabama Agricultural Experiment Station (AAES)	94	0.31%
Alabama Cooperative Extension System (ACES)	452	1.46%
Total Allocable FTE	30,912	100.00%
Auburn University-Montgomery	646	
Other Central Units	2,420	
Total FTE	33,978	

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

Total FTE

