### New Budget Model @ Auburn Univ

# The Potential Affect on the Southern Forest Nursery Management Cooperative





# **Strategic Budgeting Initiative**

July 11, 2014

### Financial and Competitive Challenges

Auburn has used an <u>incremental budget</u> model that focuses primarily on expenses and limits its flexibility to adjust to current external trends.

#### Why the status quo is problematic:

- Inequities among schools/colleges.
- Few resources available for strategic initiatives.
- Limited funds for salary equity and market competitiveness.

#### **External factors causing further challenge:**

- Reduced state support: down 35% since 2005
- Increased risk from tuition dependency (tuition and fees ~52% in FY2012)
- Increased competition for a limited number of out-of-state students
- Changing and unfavorable demographics

### Revenues

In the new model being considered, revenues represent all funds (restricted and unrestricted) and are classified into two categories.

#### **Direct Revenues**

- Differential tuition and course fees
- Graduate distance learning fees
- Contracts & grants
- Gifts and private support
- Investment income
- Sales and services

#### **Allocated Revenues**

- Gross Tuition -
  - Undergraduate
  - Graduate
  - Professional
- Other fees\*
- Division 1 appropriations
- Indirect cost recovery\*\*

<sup>\*</sup> Other fees primarily represents a proration fee

<sup>\*\*</sup> Indirect cost recovery is allocated as generated and does not follow current revenue sharing agreement

### **Direct Expenses**

In the new model, direct expenditures come directly from FY2012 actuals and represent all funds (restricted and unrestricted).

#### • Examples of Direct Expenditures:

- Salaries, wages, and employee benefits
- Travel
- Equipment, improvements, plant fund
- Repairs and maintenance

### **Initiative Background**

To date, Auburn has taken steps that would be needed for a thoughtful and deliberate transition to an incentive-based budget model.

- Due diligence and visioning (~ 6 weeks)
  - Developed guiding principles, evaluated current approach, assessed potential alternatives
- Financial modeling (~ 10 weeks)
  - Built working depiction of financial data from FY12, tested impact and alignment of various assumptions, incentives and allocations; shared model with deans and others
- Stakeholder engagement (~ 18 weeks)
  - Refined preliminary model and sought to extend understanding of embodied principles; sought feedback from deans, college business officers, department chairs, and the University community
- Infrastructure development (~12 weeks)
  - Engaged central units, built budget office capacity, modeled two additional periods, built dedicated initiative webpage and email address

		Column:	0	R	U	AD	AM	AY	BK	BN	BQ	BZ	CI	CR	CS	EG	EK	EM	EN	EP
				College	December 1		I	Cabasi of												
		Auburn Model	College of	College of Architecture,	Raymond J. Harbert	College of	Samuel Ginn	School of Forestryand	College of	College of	School of	Harrison	College of	College of		Auxiliary	Component Units	Central Units		
	FY201:	2 Income Statement	Agriculture	Design &	College of	Education	College of	Wildlife	Human	Liberal Arts	Nursing	Schoolof	Sciences &	Veterin ary		Enterprise Total	(Divisions 2, 3, 4)	(Division 1)	Pass Through	M odel Total
				Construction	Business		Engineering	Sciences	Sciences			Pharmacy	Mathematics	Medicine		Enterprise Fotor	(51115161152, 5, 4)	(51430111)		
			Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total						
Row	Allocation	Revenues	44 000 400	20.004.000	E0 004 700	00 404 057	44 070 000	0.000 400	45 007 400	00 000 70 5	0.000.504	44070000	60.040.070	45.070.005	200 050 070	0.700.000	00000044			400.000.000
12	Direct+Formula	Student Tuition and Fees Total Student Aid	11,902,428 (1,475,518)	(2,020,550)	53,221,722 (5,767,570)	30,491,257 (3,903,059)	41,979,080 (6,110,666)	2,962,490 (363,206)	15,607,498 (2,350,240)	90,869,795	6,029,531 (852,567)	14,672,826 (167,949)	63,048,070 (9,978,546)	15,979,085 (64,624)	366,858,679 (47,354,365)	9,768,009 (9,659,161)	38,368,011 (4,057,903)	14,844,261 (723,935)	(22,193,797)	429,838,960 (83,989,161)
14		Waivers	(4,247,286)	(2,613.178)	(4.150.269)	(6.554.791)	(11,126,228)	(1.005.150)	(2,330,240)	(10.215.465)	(318,162)	(500,931)	(7.956.225)	(1.033.134)	(52,013,991)	(1,883,616)	(1.803.504)	(531.085)	(22,193,191)	(56.232.196)
15	Formula	State Appropriations Revenue	10.070.940	4.773.596	12,532,825	13,476,211	27.797.449	2,689,667	7.717.899	30.638.451	2.072.879	5.072.358	27.002.488	8.126.066	151.970.827	1.828.532	5,477,856	2.015.165		161.292.380
16	Direct	Federal Contract/Grants Revenues	6.157.390	131.760	660,512	2,884,907	19,328,301	1,648,424	4,028,720	485,450	23,280	721,293	5,609,475	6.120,430	47,799,941	2,664,637	10,237,232	13.685.940	22.923.888	97,311,639
17	As Generated	Federal ICR Revenues	957,988	16,358	108,354	266,093	4,899,398	324,300	773,803	139,583	_	304872	1,783,612	2,070,044	11,644,407	-	1,200,588	379,166		13,224,161
18	Direct	State Contract/Grants Revenue's	105,560	25,428		366,656	965,141	377,973	5,710	1,471,260	-	\-	1,593,833	127,480	5,039,040	(6,110)	9,071,708	4,562,557	-	18,667,195
19	As Generated	State ICR Revenues	1,413	5,652	-	26,566	269,775	6,615	1,510	149,816	-	1	83,823	-	545,170	-	964,695	7,391	-	1,517,256
20	Direct	Other Contract/Grants Revenues	2,957,341	63,738	419,608	140,747	2,652,506	338,632	127,344	439,091	-	416,852	276,504	1,236,155	9,068,518	195,872	1,169,264	(81,446)		10,352,208
21	As Generated	Other ICR Revenues	493,949	14,321	18,665	17,757	872,540	18,219	369	37,759	1	71,710	26,012	315,795	1,887,098	) -	46,924	17,206		1,951,227
22	Direct	Gifts & Private Support Revenues	2,707,505	739,381	717,748	503,866	3,315,168	291,565	3,734,661	464,892	140,272	174,570	177,071	4,345,975	17,312,673	12,804,332	736,331	7,015,673	-	37,869,009
23	Direct	Investment Income	526,116	220,932	666,702	135,632	1,597,739	212,314	164,171	454,109	25,482	227,881	226,180	1,336,745	5,794,002	740,655	2,156,053	16,005,844		24,696,554
24 25	Direct	Sales & Services Revenues	1,429,130	12,500	562,608	141,771	860,280	277,189 194,580	722,883	729,997	73,002	1,529,380 4,622,179	201,169 135,074	10,619,239	17,159,147 12.484.071	79,186,588	8,627,989	1,917,371 11,710,751	-	106,891,095
26	Direct Direct	Other Revenue Government Appropriations	427,850	1,214,150	2,228,959	160,910	835,131	683,918	919,766	1,500,450	93,380	4,022,178	135,074	63.725	747.643	38,766,322	6,418,077 13,427,410	1.801.433	-	69,379,221 15,976,486
27	Direct	Total Revenues	32,014,808	22.678.985	61,219,864	38.154.523	88,135,615	8.657.530	29,160,920	201010000	7.287.096	27.145.041	82 228,540	49.386.621	548.942.860	134,406.059	92.040.730	72.626.294	730.091	848.746.035
			02,011,000	22,010,000	01,210,001	00,101,020	00,100,010	0,007,000	20,100,120		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	27,140,04	02,220,010	10,000,021	010,012,000	10-1,10 0,000	02,010,700	72,020,201	7 00,00 1	0.10,7.10,000
29		Direct Expenses																		
35		Compensation Total	34,842,515	12,290,120	22,271,958	15,955,599	46,658,608	7,399,223	10,514,086	40,659,174	2,417,978	11,971,929	31,815,737	33,569,276	270,366,203	40,839,275	90,561,806	-	677,293	402,444,578
36	Direct	TemporaryEmploymentServices	1,281,040	381,379	641,563	508,104	820,812	285,918	235,849	344,557	1,144	415,489	586,478	2,126,857	7,629,191	2,049,726	2,317,914		-	11,996,832
37	Direct	Professional Services Travel	359,687	247,781 1.261.778	251,527	340,620 662,807	953,116	127,940	1,224,222	290.231	2,654	196,495	168,646	1,007,944 526,410	5,170,864 13.122.898	9,491,307	11,290,595 4,319,298			25,952,765
38 39	Direct Direct	Subcontracts	1,863,847	5,468	2,477,976 66,047	195.386	1,958,477 2,482,780	464,150 218.631	799.315	1,879,303 (84,260)	133,811 106	411,157 72,104	798,279 391,749	526,410	5,934,115	7,510,637 840	4,319,290 2,862,025	1	-	24,952,833 8,796,980
40	Direct	Repairs & Maintenance	617.842	62.190	230.507	24.188	568,937	58.541	38.216	93,619	3.082	223.136	307,998	991.642	3.219.900	4.232.628	3,443,196			10.895.725
41	Direct	Purchases for Resale	98,185	02,100	210	2,606	820	43,608	3,520	249.957	3,002	4,677,867	397,325	- 1,072	5,474,097	11,131,557	1,990,007			18,595,660
42	Direct	Equipment, Improvements, Plant Fund	5.183.669	89.999	108,423	185,236	8.855,793	253.527	26.457	137,300	_	427.817	1,390,236	723.571	17,382,028	3,779,359	(1.547.898)			19,613,489
43	Direct	Rentals	192,055	117,213	360,635	51,193	776,993	52,710	213,579	120,119	13,792	329,964	232,139	189,629	2,650,023	1,392,373	1,237,631			5,280,026
44	Direct	Utilities	320,219	31,029	-		256,632	57,746	67,030	55	-	194	17,319	199,035	949,259	4,658,710	2,918,233	-	-	8,526,203
45	Direct	Interest Expense	-	-	-		-	-	-	-	-	-	-	-	-	-	1,013,014		-	1,013,014
46	Direct	Depreciation Expense		-	-		-	-	-		-			-	-	-	3,442,464	-	-	3,442,464
47	Direct	Other Operating Expenses	6,124,717	2,067,899	3,795,606	1,458,569	8,598,277	925,846	1,558,555	2,520,494	197,797	1,345,956	3,615,330	9,892,527	42,101,574	26,224,788	20,507,838		52,798	88,886,998
48	Direct	Inter-Departmental Credit	(820,094)	(22,425)	(43,825)	(26,684)	(1,450,258)	(191,474)	(5,230)	(37,849)	-	(183,900)	(444,848)	(1,659,301)	(4,885,887)	(5,461,462)	(1,989,402)		-	(12,336,751)
49	Direct	Transfers Total Direct Expenses	(80,740) 51,250,561	16.532.433	30,160,628	19.357.624	750,141 71,231,128	(90,000) 9,606,369	(12,567) 15,347,935	(57) 46.172.643	2.770.365	10,238	78 39.276.466	758,054 48,844,815	1,335,147 370,449,413	24,200,557 130,050,295	342,200 142,708,921	(32,475,000)	730.091	(6,597,096) 611.463.720
52		Margin Before Allocations	**************	\$ 6,146,552	**********		***********	\$ (948,838)	************	***************************************	\$ 4,516,731	\$ 7,248,595	***********	\$ 541,806	\$ 178,493,447	\$ 4,355,765	\$ (50,668,191)	\$ 105,101,294	5 -	\$ 237,282,315
54	Allocation	Central Unit Allocations																Sef-Gen Revenues		
63	CHI-RU	Academic and Student Services Total	1,166,519	1.607.920	4,301,032	3.388.179	3,548,922	285,008	1,731,308	12.857.589	449,104	1.266.683	9,206,549	995,626	40.804.439	_	_	15.674.368		56.478.807
72	EXP-D1234	Administration Total	2,703,708	872,164	1,591,115	1,021,206	3,757,777	506,781	809,676	2,435,824	146,150	1,049,737	2,072,018	2,576,794	19,542,947	6,860,764	7,528,566	14,362,963		48,295,241
78	SHCT-D12	Alumni Affairs & Development Total	656,069	682,067	1,941,190	1,384,525	2,473,386	188,104	642,306	2,213,405	370,600	316,565	1,764,811	254,883	12,887,913	-		2,317,759		15,205,671
85	SQFT/EXP	Facilities Total	12,165,839	1,908,027	2,364,384	2,840,611	11,481,442	1,655,132	3,763,944	5,699,324	300,087	1,882,761	6,416,542	7,640,385	58,118,477	3,319,616	3,363,398	10,764,091		75,565,583
90	CGR-D134	Sponsored Programs Total	1,074,401	25,744	125,862	395,291	2,673,792	275,587	484,953	279,172	2,713	132,623	871,590	872,086	7,213,813	332,611	996,424	3,166,856		11,709,704
98	TFTE-D134	Liniversity/Wide Support Total	1,264,230	1,157,685	3,094,877	2,113,692	3,906,154	348,157	1,081,121	3,866,466	599,418	598,806	2,971,280	698,200	21,700,086	324,862	473,558	6,186,441		28,684,947
100		Central Unit Allocation Sub-total	19,030,766	6,253,607	13,418,460	11,143,504	27,841,474	3,258,769	8,513,308	27,351,780	1,868,071	5,247,174	23,302,791	13,037,973	160,267,675	10,837,853	12,361,947	52,472,478		235,939,953
105	ALLOC, TUI	Less Contribution to Net Assets	1,037,283	1,353,541	3,871,216	2,548,107	3,577,349	255,027	1,391,320	8,330,300	473,091	782,006	5,750,658	630,100	30,000,000	58,474	-	20,153,816	-	50,212,290
106		Less Debt Service Payments (FY12)		-	-			-		-	-	-		-		-		32,475,000	-	32,475,000
107	20.00/	Plus State Appropriations (Divisions 3 and 4)	30,069,758	4 220 400	44 050 000	1,223	44 400 557	3,022,897	1,661,775	40.007.000	4 450 700	5,848	1,089,315	529,477	36,380,293	-	50,143,475		-	86,523,768
110	20.0% % of TR	Central Revenue Participation Central Revenue Redistribution	3,501,070	4,336,469	11,858,996	6,789,586	11,166,557	990,603	4,844,633	19,937,093	1,452,763	5,091,149	14,535,642	7,016,108	91,520,669	-	-	l		91,520,669
111	% of TR 10.8%	Unit Margin after Central Revenue		\$ (5.797.065)	\$ 1 010 504	\$ /1 683 075		\$ /2 /3 0 3 4 0)	\$ 725,400	\$ 1021502	\$ 722,805	\$ /3 9 67 9 9 9 1	\$ 452.207		\$ (66.914.604)	\$ (6.540.563)	\$ (12.886.663)	\$ (0)	4	\$ (86.341.830)
112	10.076	onit margin alter central revellue		4/9/121/103)	₩ 1,510,504	471/00/01/01/01		4 (5,400,040)	¥ 123,480	4 1/00/1003	# 122,000	* [2]001 [000]	y 432,287		ψ (00,314,004)	4 (0,040,000)	4 (15,000,000)	Ψ (U)	¥ -	→ (000,041,000)

		Column:	0	R	U	AD	AM	AY	BK	BN	BQ	BZ	CI	CR	CS	EG	EΚ	EM	EN	EP
		Auburn Model 2 Income Statement	College of Agriculture	College of Architecture, Design & Construction	Raymond J. Harbert College of Business	College of Education	Samuel Ginn College of Engineering	School of Forestryand Wildlife Sciences	College of Human Sciences	College of Liberal Arts	School of Nursing	Harrison School of Pharmacy	College of Sciences & Mathematics	College of Veterinary Medicine	Ac ademic Unit Total (Divisions 1, 3, 4)	Auxiliary Enterprise Total	Component Units (Divisions 2, 3, 4)	Central Units (Division 1)	Pass Through	M odel Total
			Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total						
low 12	Allocation	Revenues Student Tuition and Fees Total	11.902.428	20.094.898	53,221,722	30,491,257	41.979.080	2.962.490	15.607.498	90.869.795	6.029.531	14.672.826	63.048.070	15.979.085	366.858.679	9.768.009	38.368.011	14.844.261		429.838.96
-	irect+Formula		(1,475,518)	(2,020,550)	(5,767,570)	(3,903,059)	(6,110,666)	(363,206)	(2,350,240)	(14,299,870)	(852,567)	(167,949)	(9,978,546)	(64,624)	(47,354,365)	(9,659,161)	(4,057,903)	(723,935)	(22,193,797)	(83,989,16
	irect+Formula	Waivers	(4,247,286)	(2,613,178)	(4,150,269)	(6,554,791)	(11,126,228)	(1,005,150)	(2,293,172)	(10,215,465)	(318, 162)	(500,931)	(7,956,225)	(1,033,134)	(52,013,991)	(1,883,616)	(1,803,504)	(531,085)	-	(56,232,1
5	Formula	State Appropriations Revenue	10,070,940	4,773,596	12,532,825	13,476,211	27,797,449	2,689,667	7,717,899	30,638,451	2,072,879	5,072,358	27,002,488	8,126,066	151,970,827	1,828,532	5,477,856	2,015,165	-	161,292,
	Direct	Federal Contract/Ovanto Revenues	6 157 200	131780	660,512	2,884,907	19,328,301	1,648,424	4,028,720	485,450	23,280	721,293	5,609,475	6,120,430	47,799,941	2,664,637	10,237,232	13,685,940	22,923,888	97,311/
		State On the Court Research	957,988		108,314	268,093 366,656	4,899,398 965,141	324,300 377,973	773,803 5.710	139,583 1,471,260		304,872	1,783,612	2,070,044 127,480	11,644,407 5,039,040	(6,110)	1,200,588 9,071,708	379,166 4.562.557		13,224; 18,667.
		Revenue	es :			26,566	269,775	6.615	1,510	149,816		1	83.823	127,400	545,170	(0,110)	964.695	7,391		1,517,
		Other Contract/Grants Revenues	2,957,341		419,618	140,747	2,652,506	338,632	127,344	439,091		416,852	276,504	1,236,155	9,068,518	195,872	1,169,264	(81,446)	-	10,352,
1	D:	Other ICE Revenues	493,949	14,321	1 18,615	17,757	872,540	18,219	369	37,759	/	71,710	26,012	315,795	1,887,098	-	46,924	17,206	-	1,951,2
2	DIL	ect and Al	IOC	atec	17,7-8	503,866 135,632	3,315,168	291,565	3,734,661	464,892 454,109	140,272	174,570	177,071 226,180	4,345,975	17,312,673	12,804,332	736,331	7,015,673		37,869) 24,696
1	Direct	Ralan & Saninan Parantian	1 //20 120	125002	562.6	135,632	1,597,739 860,280	212,314	164,171 722,883	729,997	25,482 73,002	227,881 1,529,380	201,169	1,336,745	5,794,002 17,159,147	740,655 79,186,588	2,156,053 8,627,989	16,005,844 1,917,371		24,696, 106,891,0
5	Direct	Other Revenue	427,850	1,214,150	2,228,959	160,910	835,131	194,580	919,766	1,508,450	93,380	4,622,179	135,074	143,641	12,484,071	38,766,322	6,418,077	11,710,751		69,379;
6	Direct	Government Appropriations					, /	683,918	) ).				1	63,725	747,643	-	13,427,410	1,801,433		15,976,
7		Total Revenues	32,014,808	22,678,985	61,219,864	38,154,523	88,135,615	8,657,530	29,160,920	222222222	7,287,096	27,145,041	82,228,540	49,386,621	548,942,860	134,406,059	92,040,730	72,626,294	730,091	848,746,
9		Direct Expenses						1												
5		Compensation Total	34,842,515	12,290,120	22,271,958	15,955,599	46,658,608	7,399,223	10,514,086	40,659,174	2,417,978	11,971,929	31,815,737	33,569,276	270,366,203	40,839,275	90,561,806		677,293	402,444
	Direct	TemporaryEmploymentServices	1,281,040	381,379	641,563	508,104	820,812	285,918	235,849	344,557	1,144	415,489	586,478	2,126,857	7,629,191	2,049,726	2,317,914	-	-	11,996
	Direct	Professional Services	359,667	247,781	251,5 1	340,620	953,116	127,940	1,224,222	290,231	2,654	196,495	168,646	1,007,944	5,170,864	9,491,307	11,290,595			25,952,
	Direct	iroot Eves	1,863,847	1,281,778	2,477,9 6	662,807 195,386	1,958,477 2,482,780	464,150 218.631	684,903 799,315	1,879,303 (84,260)	133,811 106	411,157 72,104	798,279 391,749	526,410 519.170	13,122,898 5.934.115	7,510,637 840	4,319,298 2,862,025			24,952) 8,796)
	Direct	irect Expe	:NS(	es	230.5 7	24.188	568,937	58.541	38,216	93,619	3.082	223.136	307.998	991.642	3,219,900	4.232.628	3,443,196			10,895
	Direct	Purchases for Resale	98,185	-	2 0	2,606	820	43,608	3,520	249,957	-	4,677,867	397,325	-	5,474,097	11,131,557	1,990,007	-	-	18,595,
2	Direct	Equipment, Improvements, Plant Fund	5,183,669	89,999	108,423	185,236	8,855,793	253,527	26,457	137,300	-	427,817	1,390,236	723,571	17,382,028	3,779,359	(1,547,898)	-	-	19,613,
3	Direct	Rentals	192,055	117,213	360,635	51,193	776,993	52,710	213,579	120,119	13,792	329,964	232,139	189,629	2,650,023	1,392,373	1,237,631	-	-	5,280
1	Direct Direct	Utilities Interest Expense	320,219	31,029	-		256,632	57,746	67,030	55	-	194	17,319	199,035	949,259	4,658,710	2,918,233 1,013,014	-	-	8,526, 1,013,
,	Direct	Depreciation Expense													-		3,442,464			3,442
7	Direct	Other Operating Expenses	6,124,717	2,067,899	3,795,606	1,458,569	8,598,277	925,846	1,558,555	2,520,494	197,797	1,345,956	3,615,330	9,892,527	42,101,574	26,224,788	20,507,838	-	52,798	88,886
1	Direct	Inter-Departmental Credit	(820,094)	(22,425)	(43,825)	(26,684)	(1,450,258)	(191,474)	(5,230)	(37,849)	-	(183,900)	(444,848)	(1,659,301)	(4,885,887)	(5,461,462)	(1,989,402)	-	-	(12,336
9	Direct	Transfers	(80,740)	(0)	0	40.057.004	750,141	(90,000)	(12,567)	(57)		10,238	78	758,054	1,335,147	24,200,557	342,200	(32,475,000)	700.004	(6,597
2		Total Direct Expenses		16,532,433	30,160,628	19,357,624	71,231,128	9,606,369	15,347,935	46,172,643	2,770,365	19,898,446	39,276,466	48,844,815	370,449,413	130,050,295	142,708,921	(32,475,000)	730,091	611,463
		Margin Before Allocations	***************************************	\$ 6,146,552	***************************************		************	\$ (948,838)	***************************************	***************************************	\$ 4,516,731	\$ 7,246,595	***************************************	\$ 541,806	\$ 178,493,447	\$ 4,355,765	\$ (50,668,191)	\$ 105,101,294	\$ -	\$ 237,282
1	Allocation	Central Unit Allocations																Sef-Gen Revenues		
	CHIRL	Anademin and Student Seniner Total	1 166 510	1807920	4 304 032	3 200 479	3,548,922	285,008	1,731,308	12,857,589	449,104	1,266,683	9,206,549	995,626	40,804,439	_		15,674,368		56,478
	EXP-D1234	Administration Total	2,703,708	872,164	1,591,115	1,021,206	3,757,777	506,781	809,676	2,435,824	146,150	1,049,737	2,072,018	2,576,794	19,542,947	6,860,764	7,528,566	14,362,963		48,295
		ocated Cer	ntra		net	1,384,525	2,473,386	188,104	642,306	2,213,405	370,600	316,565	1,764,811	254,883	12,887,913	-		2,317,759		15,205
		ocated Cel	IILIC		USL.	32,840,611 205.20	11,481,442 2,673,792	1,655,132 275,587	3,763,944 484,953	5,699,324 279,172	300,087 2,713	1,882,761 132,623	6,416,542 871,590	7,640,385 872,086	58,118,477 7,213,813	3,319,616 332,611	3,363,398 996,424	10,764,091 3,166,856		75,565, 11,709,
3	TFTE-D134	University/Wide Support Total	1.264.230	1157.685	3 094 877	2113892	3,906,154	348.157	1.081.121	3,886,486	2,713 599.418	132,623 598,806	2,971,280	698,200	21,700,086	332,611	996,424 473,558	6,186,441		28.684
10		Central Unit Allocation Sub-total	19,030,766	6,253,607	13,418,460	11,143,504	27,841,474	3,258,769	8,513,308	27,351,780	1,868,071	5,247,174	23,302,791	13,037,973	160,267,675	10,837,853	12,361,947	52,472,478		235,939
5	ALLOC TIII	Lecs Contribution to Net Assets	1.037.283	1353541	3,871,216	2 548 107	3 577 349	255,027	1,391,320	8,330,300	473,091	782,006	5,750,658	630,100	30,000,000	58,474	-	20,153,816		50,212,
6		Less Debt Service Payments (FY12)				-		-	-	-	-	-	-	-	-	-	-	32,475,000	-	32,475)
)7 [	Viic	sion Enha	nce	me	nt F	-III	din	C 22 897	1,661,775			5,848	1,089,315	529,477	36,380,293	-	50,143,475		-	86,523,7
10	1113	Control Reviews Redistribution		1116	1161	uii	uni	<b>9</b> 103	4,844,633	19,937,093	1,452,763	5,091,149	14,535,642	7,016,108	91,520,669	-	-	l		91,520,6
2	10.8%	Unit Margin after Central Revenue		\$ (5.797.065)	\$ 1 910 564	\$/1683.075		\$ /2 430 340)	\$ 725,498	\$ 1081503	\$ 722.805	\$ (3.867.886)	\$ 452.297		\$ (66.914.604)	\$ (6.540.563)	\$ (12.886.663)	\$ (0)	\$ .	\$ (86.341.8
<u>- L</u>	10.070	Service Manager Control (Co. Cline	200 10000 100	4 (9)191,003)	₩ 1,010,004	4/1/00/0/0/2/		4 (5/20/04/0)	₩ 120, <del>10</del> 0	# 1/001/003	¥ 122,000	4 (2/00/,000)	¥ 702,231	***************************************	\$ (00,017,004)	4 (0,040,000)	4 (12,000,000)	· (0)	Ψ -	A (00'04)

		Column:	0	R	U	AD	AM	AY	ВK	BN	BQ	8Z	CI	CR	CS	EG	EK	EM	EN	EP
				College of	Raymond J.			School of												
		Auburn Model	College of	Architecture.	Harbert	College of	Samuel Ginn	Forestryand	College of	College of	School of	Harrison	College of	College of		Auxiliary	Component Units	Central Units		
	FY201:	2 Income Statement	Agriculture	Design &	College of	Education	College of	Wildlife	Human	Liberal Arts	Nursing	Schoolof	Sciences &	Veterin ary		Enterprise Total	(Divisions 2, 3, 4)	(Division 1)	Pass Through	M odel Tota
			Agriculture	Construction	Business	Lusconon	Engineering	Sciences	Sciences	LIDOTOL ALIS	rearraing	Pharmacy	Mathematics	Medicine		Litterprise Fotal	(Divisions 2, 3, 4)	(DIVSOILI)		
			Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total						
Row	Allocation	Revenues																		
12		Student Tuition and Fees Total	11,902,428	20,094,898	53,221,722	30,491,257	41,979,080	2,962,490	15,607,498	90,869,795	6,029,531	14,672,826	63,048,070	15,979,085	366,858,679	9,768,009	38,368,011	14,844,261	-	429,838,9
13	Direct+Formula	Student Aid	(1,475,518)	(2,020,550)	(5,767,570)	(3,903,059)	(6,110,666)	(363,206)	(2,350,240)	(14,299,870)	(852,567)	(167,949)	(9,978,546)	(64,624)	(47,354,365)	(9,659,161)	(4,057,903)	(723,935)	(22,193,797)	(83,989,1
14	Direct+Formula	Waivers	(4,247,286)	(2,613,178)	(4,150,269)	(6,554,791)	(11,126,228)	(1,005,150)	(2,293,172)	(10,215,465)	(318,162)	(500,931)	(7,956,225)	(1,033,134)	(52,013,991)	(1,883,616)	(1,803,504)	(531,085)	-	(56,232,
15	Formula	State Appropriations Revenue	10,070,940	4,773,596	12,532,825	13,476,211	27,797,449	2,689,667	7,717,899	30,638,451	2,072,879	5,072,358	27,002,488	8,126,066	151,970,827	1,828,532	5,477,856	2,015,165	-	161,292,
16	Direct	Federal Contract/Grants Revenues	6,157,390	131,760	660,512	2,884,907	19,328,301	1,648,424	4,028,720	485,450	23,280	721,293	5,609,475	6,120,430	47,799,941	2,664,637	10,237,232	13,685,940	22,923,888	97,311/
17	As Generated	Federal ICR Revenues	957,988	16,358	108,354	266,093	4,899,398	324,300	773,803	139,583	-	304,872	1,783,612	2,070,044	11,644,407	-	1,200,588	379,166	-	13,224,
18	Direct	State Contract/Grants Revenues	105,560	25,428	-	366,656	965,141	377,973	5,710	1,471,260	-	1	1,593,833	127,480	5,039,040	(6,110)	9,071,708	4,562,557	-	18,667,
19	As Generated	State ICR Revenues	1,413 2.957.341	5,652	-	26,566	269,775	6,615	1,510	149,816	-	11222	83,823		545,170	-	964,695	7,391	-	1,517,
20	Direct	Other Contract/Grants Revenues		63,738	419,608	140,747	2,652,506	338,632	127,344	439,091		416,852	276,504	1,236,155	9,068,518	195,872	1,169,264	(81,446)	· · · · · · · · · · · · · · · · · · ·	10,352;
21	As Generated	Other ICR Revenues	493,949	14,321	18,665	17,757	872,540	18,219	369	37,759	V 0 070	71,710	26,012	315,795	1,887,098		46,924	17,206	-	1,951,
22	Direct	Gifts & Private Support Revenues	2,707,505	739,381	717,748	503,866	3,315,168	291,565	3,734,661	464,892	140,272	174,570	177,071	4,345,975	17,312,673-	12,804,332	736,331	7,015,673	-	37,869,
23	Direct	Investment Income	526,116	220,932	666,702	135,632	1,597,739	212314	164,171	454,109	25,482	227,881	226,180	1,336,745	5,794,002	740,655	2,156,053	16,005,844	-	24,696,
24 25	Direct	Sales & Services Revenues Other Revenue	1,429,130 427.850	12,500	562,608 2,228,959	141,771 160,910	860,280 835,131	277,189 194,580	722,883 919.766	729,997	73,002 93,380	1,529,380	201,169 135,074	10,619,239	17,159,147 12.484.071	79,186,588 38,766,322	8,627,989 6,418,077	1,917,371 11,710,751	-	106,891,
	Direct		427,850	1,214,150	2,228,959	160,910	835,131	\ '	919,766	1,508,450	93,380	4,622,179	135,074			38,/66,322			-	
26 27	Direct	Government Appropriations Total Revenues	32.014.808	22.678.985	61,219,864	38.154.523	88.135.615	683,918 8,657,530	29,160,920	-	7.287.096	27.145.041	82 228 540	63,725 49.386.621	747,643 548.942.860	134,406,059	13,427,410 92,040,730	1,801,433 72.626.294	730.091	15,976, 848.746.
21		l otal Revenues	32,014,808	22,676,963	61,219,864	38,134,323	88,133,613	8,637,330	29,160,920	***************************************	1,281,096	21,140,041	82,228,340	49,386,621	348,942,860	134,406,039	92,040,730	12,626,294	7 30,091	848,/46)
29		Direct Expenses																		
35	-	Compensation Total	34,842,515	12,290,120	22,271,958	15,955,599	46,658,608	7,399,223	10,514,086	40,659,174	2,417,978	11,971,929	31,815,737	33,569,276	270,366,203	40,839,275	90,561,806	-	677,293	402,444
36	Direct	Temporary Employment Services	1,281,040	381,379	641,563	508,104	820,812	285,918	235,849	344,557	1,144	415,489	586,478	2,126,857	7,629,191	2,049,726	2,317,914	-	-	11,996,
37	Direct	Professional Services	359,687	247,781	251,527	340,620	953,116	127,940	1,224,222	290,231	2,654	198,495	168,646	1,007,944	5,170,864	9,491,307	11,290,595	-	-	25,952,
38	Direct	Travel	1,863,847	1,261,778	2,477,976	662,807	1,958,477	464,150	684,903	1,879,303	133,811	411,157	798,279	526,410	13,122,898	7,510,637	4,319,298	-	-	24,952,0
39	Direct	Subcontracts	1,267,619	5,468	66,047	195,386	2,482,780	218,63	799,315	(84,260)	106	72,104	391,749	519,170	5,934,115	840	2,862,025	-	-	8,796,9
40	Direct	Repairs & Maintenance	617,842	62,190	230,507	24,188	568,937	58,541	38,216	93,619	3,082	223,136	307,998	991,642	3,219,900	4,232,628	3,443,196	-	-	10,895,7
41	Direct	Purchases for Resalle	98,185	-	210	2,606	820	43,608	3,520	249,957	-	4,677,867	397,325	-	5,474,097	11,131,557	1,990,007	-	-	18,595,6
42	Direct	Equipment, Improvements, Plant Fund	5,183,669	89,999	108,423	185,236	8,855,793	253,527	26,457	137,300	-	427,817	1,390,236	723,571	17,382,028	3,779,359	(1,547,898)	-	-	19,613,4
43	Direct	Rentals	192,055	117,213	360,635	51,193	776,993	52,710	213,579	120,119	13,792	329,964	232,139	189,629	2,650,023	1,392,373	1,237,631	-	-	5,280,0
44	Direct	Utilities	320,219	31,029	-		256,632	57,746	67,030	55	-	194	17,319	199,035	949,259	4,658,710	2,918,233	-	-	8,526;
45	Direct	Interest Expense	-	-	-		-	-	-	-	-	-	-	-	-	-	1,013,014	-	-	1,013)
AR.	Disant	Renventation Evolence	-													<u> </u>	3,442,464	-	-	3,442,
47	Direct	Other Operating Expenses	6,124,717	2,067,899	3,795,606	1,458,569	8,598,277	925,846	1,558,555	2,520,494	197,797	1,345,956	3,615,330	9,892,527	42,101,574	26,224,788	20,507,838	-	52,798	88,886,9
48	Direct	Inter-Departmental Credit	(820,094)	(22,425)	(43,825)	(26,684)	(1,450,258)	(191,474)	(5,230)	(37,849)	-	(183,900)	(444,848)	(1,659,301)	(4,885,887)	(5,461,462)	(1,989,402)	-	-	(12,336)
49	Direct	Transfers	(80,740)	(0)	0	-	750,141	(90,000)	(12,567)	(57)	-	10,238	78	758,054	1,335,147	24,200,557	342,200	(32,475,000)	-	(6,597)
50		Total Direct Expenses	51,250,561	16,532,433	30,160,628	19,357,624	71,231,128	9,606,369	15,347,935	46,172,643	2,770,365	19,898,446	39,276,466	48,844,815	370,449,413	130,050,295	142,708,921	(32,475,000)	730,091	611,463,7
52		Margin Before Allocations		\$ 6,146,552	***************************************		***************************************	\$ (948,838)			\$ 4,516,731	\$ 7,248,595		\$ 541,806	\$ 178,493,447	\$ 4,355,765	\$ (50,668,191)	\$ 105,101,294	\$ -	\$ 237,282,3
54	Allocation	Central Unit Allocations																		
	1 210 00 11011	erina enitrareanene	4 400 540	4.007.000	4 204 000	2 200 470	2 540 000	205.000	4 724 200	42.057.500	440.404	4 200 000	0.200 540	0.05.000	40 004 400			Self-Gen Revenues		50/70
63 72	CHI-RU EXP-D1234	Academic and Student Services Total  Administration Total	1,166,519 2,703,708	1,607,920 872,164	4,301,032	3,388,179 1,021,206	3,548,922 3.757.777	285,008 506.781	1,731,308 809.676	12,857,589	449,104 146,150	1,266,683	9,206,549 2.072.018	995,626 2.576.794	40,804,439 19.542.947	0.000.704	7.528.566	15,674,368 14,362,963		56,478) 48,295)
					1,591,115			,		-,,						6,860,764	7,320,366			
78 85	SHCT-D12 SQFT/EXP	Aumni Affairs & Development Total Facilities Total	656,069 12.165.839	682,067 1.908.027	1,941,190 2,364,384	1,384,525 2.840.611	2,473,386	188,104 1.655.132	642,306 3.763.944	2,213,405 5,699,324	370,600 300.087	316,565 1,882,761	1,764,811 6.416.542	254,883 7.640.385	12,887,913 58.118.477	3.319.616	3.363.398	2,317,759 10.764.091		15,205,6 75,565,5
90	OGR-D134			1,908,027		-,,	11,481,442		-11	-,,			-1	- 11		3,319,616	-,,			
98	TFTE-D134	Sponsored Programs Total UniversityWide Support Total	1,074,401	1.157.685	125,862 3.094.877	395,291 2.113.692	2,673,792 3.906.154	275,587 348.157	484,953 1.081,121	279,172 3,866,466	2,713 599.418	132,623 598.806	871,590 2.971.280	872,086 698.200	7,213,813	332,611	996,424 473,558	3,166,856 6.186.441		11,709,7 28,684,9
100	1 F I E-U134	Central Unit Allocation Sub-total	1,264,230			11.143.504	3,906,154 27,841,474	3.48,157	8.513.308	27.351.780	1.868.071	5,247,174	4 4	13,037,973	21,700,086	10.837.853	12.361.947			28,684)
100	ALLOO TO			6,253,607	13,418,460								23,302,791		160,267,675		12,101,34/	52,472,478	-	
	ALLOC, TUI	Less Contribution to Net Assets	1,037,283	1,353,541	3,871,216	2,548,107	3,577,349	255,027	1,391,320	8,330,300	473,091	782,006	5,750,658	630,100	30,000,000	58,474		20,153,816	-	50,212,
106		Less Debt Service Payments (FY12)		-	-		-		-	-	-	-	-	-	-			32,475,000	-	32,475)
107		Plus State Appropriations (Divisions 3 and 4)	30,069,758	-	-	1,223	-	3,022,897	1,661,775	-	-	5,848	1,089,315	529,477	36,380,293	11 .	50,143,475	-	-	86,523,
110	20.0%	Central Revenue Participation	3,501,070	4,336,469	11,858,996	6,789,586	11,166,557	990,603	4,844,633	19,937,093	1,452,763	5,091,149	14,535,642	7,016,108	91,520,669					91,520/
	% of TR	Central Revenue Redistribution																		\$ (86.341)
111 112	10.8%	Unit Margin after Central Revenue		\$ (5.797.065)			***********		\$ 725,498	\$ 1.081.503			\$ 452,297		\$ (66.914.604)	\$ (6.540.563)	\$ (12,886,663)	\$ (0)		

40	DINGC	Developing Excesse														_
47	Direct	Other Operating Expenses	6,124,717	2,057,899	3,795,606	1,458,559	8,598,277	925,845	1,558,555	2,520,494	197,797	1,345,956	3,615,330	9,892,527	42,101,574	1
48	Direct	Inter-Departmental Credit	(820,094)	(22,425)	(43,825)	(25,684)	(1,450,258)	(191,474)	(5,230)	(37,849)		(183,900)	(444,848)	(1,659,301)	(4,885,887)	
49	Direct	Transfers	(80,740)	(0)	0	-	750,141	(90,000)	(12,567)	(57)	-	10,238	78	758,054	1,335,147	
50		Total Direct Expenses	51,250,581	18,532,433	30,160,628	19,357,624	71,231,128	9,808,389	15,347,935	48,172,843	2,770,385	19,898,446	39,276,488	48,844,815	370,449,413	1
52		Margin Before Allocations		\$ 6,146,552	***************************************		***************************************	\$ (948,838)			\$ 4,516,731	\$ 7,245,595	<del>                                     </del>	\$ 541,805	\$ 178,493,447	\$
54	Allocation	Central Unit Allocations														
63	CHI-RU	Academic and Student Senices Total	1,166,519	1,607,920	4,301,032	3,388,179	3,548,922	285,008	1,731,308	12,857,589	449,104	1,265,683	9,206,549	995,525	40,804,439	
72	EXP-D1234	Administration Total	2,703,708	872,154	1,591,115	1,021,205	3,757,777	506,781	809,676	2,435,824	145,150	1,049,737	2,072,018	2,576,794	19,542,947	
78	SHCT-D12	Alumni Affairs & Development Total	656,069	682,067	1,941,190	1,384,525	2,473,386	188,104	642,306	2,213,405	370,600	316,565	1,764,811	254,883	12,887,913	
85	SQFTEXP	Facilities Total	12,165,839	1,908,027	2,364,384	2,840,611	11,481,442	1,655,132	3,763,944	5,699,324	300,087	1,882,751	6,416,542	7,640,385	58,118,477	
90	CGR-D134	Sporsored Programs Total	1,074,401	25,744	125,862	395,291	2,673,792	275,587	484,953	279,172	2,713	132,623	871,590	872,085	7,213,813	
98	TFTE-D134	University-Wide Support Total	1,264,230	1,157,685	3,094,877	2,113,692	3,906,154	348,157	1,081,121	3,855,455	599,418	598,806	2,971,280	698,200	21,700,086	
100		Central Unit Allo cation Sub-total	19,030,766	6,253,607	13,418,460	11,143,504	27,841,474	3,258,769	8,513,308	27,351,780	1,868,071	5,247,174	23,302,791	13,037,973	160,267,675	
105	ALLOC, TUI	Less Contribution to Net Assets	1,037,283	1,353,541	3,871,216	2,548,107	3,577,349	255,027	1,391,320	8,330,300	473,091	782,006	5,750,658	630,100	30,000,000	
105		Less Debt Service Payments (FY12)	-	-	-	-			-	-	-	-	-	-		
107		Plus State Appropriations (Divisions 3 and 4)	30,069,758		-	1,223	-	3,0 2,897	1,661,775			,848	1,089,315	529,477	35,3 0,293	
110	20.0%	Central Revenue Participation	3,501,070	4,3 (5,469	11,858,996	6,789,586	11,166,557	9 0,503	4,844,633	19,937,093	1,452,763	5,09 ,149	14,535,642	7,016,108	91,5, 0,669	
111	%ofTR	Central Revenue Redistribution		V				V				<b>V</b>			V	
112	10.8%	Unit Margin after Central Revenue	<del>                                     </del>	\$(5,797,065)	\$ 1,910,564	\$(1,683,075)	***************************************	\$(2,430,340)	\$ 725,498	\$ 1,081,503	\$ 722,805	\$(3,867,886)	\$ 452,297		\$ (65,914,604)	\$
	Auburn Model			Callege of Architecture,	Raymond J. Harbert	Callege of	Samuel Gin College of	School of Forestry and	College of Human	College of	School of	Harrison School of	Callege of Sciences &	College of Veterinary	Academic Unit	,
	FY2012 Income Statement		Agriculture	Design & Construction	College of Business	Education	Engineering	Wildlife Sciences	Sciences	Liberal Arts	Nursing	Pharmacy	Mathematics		(Divisions 1, 3, 4	Ente

### Revenue Sources @ SFWS

- Tuition Increases
- Increase in Student Numbers
- Charges for space currently used by SFNMC
- Overhead waivers on SFNMC eliminated

#### SFNM Cooperative Budget Breakdown - FY 14

ltem	FY 14	Membership
Total Membership Dues <sup>1</sup>	\$148,800	\$9,300
Member in-Kind Contribution <sup>2</sup>	\$125,490	-
External Grants <sup>3</sup>	\$185,000	-
University Direct – Salaries & Benefits <sup>4</sup>	\$175,162	-
University Direct – Research Facilities <sup>5</sup>	\$77,500	-
University Waived Overhead <sup>6</sup>	\$173,150	-
Other sources of Funding <sup>7</sup>	\$10,000	-
Total	\$895,102	\$9,300

<sup>&</sup>lt;sup>1</sup> 16 full members at \$9,300 annual dues.

<sup>&</sup>lt;sup>2</sup> Nursery Bed Space, Seedlings, Labor, Cultural Treatments, Fumigation, etc. in 11 member nurseries testing soil fumigants, herbicides and seedling quality in FY 14.

<sup>&</sup>lt;sup>3</sup> Includes annual grant funds for FY 14 from National Science Foundation (\$60,000), USDA Forest Service – Pitch Canker (\$80,000), USDA Forest Service – Longleaf Understory (\$45,000).

<sup>&</sup>lt;sup>4</sup> Includes salaries paid by Auburn University for Outreach Coordinator (50%), Research Fellow (30%) and Director (80%). And 0.31% benefits.

<sup>&</sup>lt;sup>5</sup> Includes research space assigned to Southern Forest Nursery Management Cooperative charged at \$6.25 per sq ft. This is paid by School Forestry and Wildlife Sciences at Auburn University. Labs 2000 sq ft, Greenhouse 1600 sq ft, Stress Facility 1500 sq ft, Trophatron 4500 sq ft, Headhouse 2800 sq ft.

<sup>&</sup>lt;sup>6</sup> Includes 50% of Total Membership Dues, External Grants and License Agreement (Other Sources of Funding) that is waived by Auburn University.

<sup>&</sup>lt;sup>7</sup> Includes Seedling Production License Agreement to USFS – Washington, DC Office.

### **Budget Model**

- Proposed still more input from stakeholders.
- 1 more year of parallel budget systems.
- Modification(s)?
- FY 16 in place?