

# New Budget Model @ Auburn Univ

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## The Potential Affect on the Southern Forest Nursery Management Cooperative





AUBURN

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UNIVERSITY

## Strategic Budgeting Initiative

July 11, 2015

# Financial and Competitive Challenges

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Auburn has used an incremental budget 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\*\*

\* Other fees primarily represents a proration fee

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

# New Model Methodology

		Column: O R U AD AM AY BK BN BQ BZ CI CR CS EG EK EM EN EP																	
		College of Agriculture	College of Architecture, Design & Construction	Raymond J. Harbert College of Business	College of Education	Samuel Ginn College of Engineering	School of Forestry and Wildlife Sciences	College of Human Sciences	College of Liberal Arts	School of Nursing	Hamson School of Pharmacy	College of Sciences & Mathematics	College of Veterinary Medicine	Academic Unit Total (Divisions 1, 3, 4)	Auxiliary Enterprise Total	Component Units (Divisions 2, 3, 4)	Central Units (Division 1)	Pass Through	Model Total
Row	Allocation	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
12	Revenues																		
13	Student Tuition and Fees Total	11,902,428	20,894,898	53,221,722	30,491,257	41,979,088	2,962,490	15,607,498	90,669,795	6,029,531	14,672,826	63,048,070	15,979,863	366,886,679	9,768,009	38,368,011	14,844,261	-	429,838,960
14	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)	(723,835)	(22,193,797)	(83,989,161)
15	Waivers	(5,247,286)	(2,813,178)	(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)	(1,033,434)	(52,013,991)	(1,883,616)	(1,803,504)	(531,085)	-	(58,232,196)
16	Formula	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
17	Direct	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
18	As Generated	957,988	16,358	108,354	266,093	4,899,398	324,300	773,803	138,583	-	304,872	1,783,612	2,070,044	11,644,407	-	1,200,588	379,166	-	13,224,161
19	Direct	105,560	25,428	-	366,656	965,141	377,973	5,710	1,471,260	-	-	1,593,833	1,274,880	5,039,400	(6,110)	9,071,708	4,562,557	-	18,667,195
20	As Generated	1,413	5,652	-	26,586	269,775	6,615	1,510	149,816	-	-	83,823	-	545,170	-	964,695	7,391	-	1,517,256
21	Direct	2,957,341	63,738	419,608	140,747	2,652,506	338,632	127,344	439,091	-	416,852	276,504	1,296,155	9,068,518	195,872	1,169,264	(81,446)	-	10,352,208
22	As Generated	493,949	14,321	18,665	17,757	872,540	18,219	369	37,759	-	71,710	26,012	315,795	1,887,068	-	46,924	17,206	-	1,951,227
23	Direct	2,707,505	739,381	717,748	503,866	3,315,168	291,565	3,734,661	464,882	140,272	174,570	177,071	4,345,975	17,312,673	12,804,332	736,331	7,015,673	-	37,869,009
24	Direct	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
25	Direct	1,429,130	12,500	562,608	141,771	860,280	277,189	722,883	729,991	73,002	1,528,380	201,169	10,619,239	17,159,147	79,186,588	8,627,989	1,917,371	-	106,891,095
26	Direct	427,850	1,214,150	2,228,959	160,910	835,131	194,580	919,766	1,508,456	93,380	4,622,179	135,074	143,641	12,484,071	38,766,322	6,418,077	11,710,751	-	69,379,221
27	Direct	-	-	-	-	683,918	-	-	-	-	-	-	63,725	747,643	-	13,427,410	1,801,433	-	15,876,486
28	Total Revenues	32,014,888	22,678,985	61,219,864	38,154,523	88,135,615	8,637,530	29,160,920	178,287,996	7,287,096	27,145,041	82,228,540	49,386,621	548,942,860	134,406,059	92,040,730	72,626,294	730,891	848,746,035
29	Direct Expenses																		
30	Compensation Total	34,842,515	12,290,120	22,271,058	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
31	Direct	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
32	Direct	359,687	247,781	521,527	340,620	933,116	127,940	1,224,222	290,231	2,654	196,495	168,646	1,007,944	5,170,864	949,1307	11,290,595	-	-	25,952,765
33	Direct	1,863,847	1,261,778	2,477,976	662,807	1,658,477	464,150	684,903	1,879,303	133,811	411,157	798,279	5,264,410	13,128,888	7,510,637	4,319,288	-	-	24,952,833
34	Direct	1,267,619	5,468	66,047	195,386	2,482,780	218,631	799,315	(84,260)	106	72,104	391,749	519,170	5,304,115	840	2,862,025	-	-	8,796,980
35	Direct	617,842	62,190	230,507	24,188	569,937	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
36	Direct	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	-	-	18,595,660
37	Direct	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
38	Direct	192,055	117,213	360,635	51,993	776,993	527,110	213,579	120,119	13,792	329,964	232,139	189,629	2,650,023	1,362,373	1,237,631	-	-	5,280,026
39	Direct	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
40	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,013,014	-	-	1,013,014
41	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,442,464	-	-	3,442,464
42	Direct	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
43	Direct	(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)
44	Direct	(80,740)	(0)	0	-	(750,141)	(90,000)	(12,567)	(57)	-	10,238	78	78,054	1,335,147	24,200,557	342,200	(32,475,000)	-	(6,597,086)
45	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)	730,891	611,463,720
46	Margin Before Allocations	#####	\$ 6,146,552	#####	#####	#####	#####	#####	#####	\$ 4,516,731	\$ 7,246,595	#####	\$ 541,806	\$ 178,493,447	\$ 4,355,765	\$ (50,668,191)	\$ 105,101,294	\$ -	\$ 237,282,215
47	Allocation																		
48	Central Unit Allocations																		
49	CHI-RU	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	-	-	Self-Gen Revenues		56,478,807
50	EXP-D1234	2,703,708	872,164	1,591,115	1,021,206	3,757,777	506,781	809,678	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
51	SHCT-D12	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	2,548,833	12,887,913	-	-	2,317,759	-	15,205,671
52	SHCT/EXP	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	3,363,388	10,764,091	-	75,565,583
53	CGR-D134	1,074,401	25,744	125,862	395,291	2,673,792	275,587	484,953	279,172	2,713	132,623	871,590	872,068	7,213,813	332,811	996,424	3,166,856	-	11,709,704
54	TFTED134	1,284,230	1,157,885	3,094,877	2,113,692	3,906,154	348,157	1,081,121	3,866,468	599,418	588,806	2,971,280	698,200	21,700,086	324,862	473,558	6,186,441	-	28,684,947
55	Central Unit Allocation Sub-total	19,030,766	6,253,607	13,410,460	11,143,504	27,841,474	3,258,769	8,513,308	27,351,788	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
56	ALLOC. TUI	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	60,100	30,000,000	58,474	-	20,153,816	-	50,212,280
57	Less Contribution to Net Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,475,000	-	32,475,000
58	Less Debt Service Payments (FY12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Plus State Appropriations (Divisions 3 and 4)	30,069,758	-	-	1,223	-	3,022,897	1,661,775	-	-	5,848	1,089,315	5,294,477	36,380,293	-	50,143,475	-	-	86,523,768
60	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	-	-	-	-	91,520,669
61	10.8% Central Revenue Redistribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Unit Margin after Central Revenue	#####	\$ (5,797,065)	\$ 1,910,564	\$ (1,683,075)	#####	\$ (2,430,340)	\$ 725,498	\$ 1,081,503	\$ 722,805	\$ (3,867,886)	\$ 452,297	#####	\$ (66,914,604)	\$ (6,540,563)	\$ (12,886,863)	\$ (0)	\$ -	\$ (86,341,830)



# New Model Methodology

Column:		O	R	U	AD	AM	AY	BK	BN	BQ	BZ	CI	CR	CS	EG	EK	EM	EN	EP
Auburn Model FY2012 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 Forestry and 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	Academic Unit Total (Divisions 1, 3, 4)	Auxiliary Enterprise Total	Component Units (Divisions 2, 3, 4)	Central Units (Division 1)	Pass Through	Model Total
Row	Allocation	Revenues	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
12		Student Tuition and Fees Total	11,902,428	20,894,898	53,221,722	30,491,237	41,979,080	2,962,490	15,607,498	90,689,795	6,029,531	14,672,826	63,048,070	15,979,885	366,888,679	9,768,009	38,368,011	14,844,261	428,838,960
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)	(167,849)	(9,978,546)	(64,824)	(47,354,365)	(9,659,161)	(4,057,903)	(723,935)	(83,989,161)
14	Direct+Formula	Waivers	(4,247,286)	(2,813,178)	(4,150,269)	(6,554,791)	(11,126,228)	(1,005,150)	(2,293,172)	(10,215,465)	(318,162)	(500,931)	(7,856,225)	(1,033,434)	(52,013,991)	(1,883,616)	(1,803,504)	(531,085)	(58,232,196)
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 Revenue	6,457,390	434,780	689,512	2,884,907	19,328,301	1,648,424	4,028,720	4,855,450	23,280	721,293	5,609,475	6,120,430	47,739,941	2,664,637	10,237,232	13,885,940	22,923,888
17	As Generated	Federal Contract/Grants Revenue	957,968	18,338	100,000	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	13,224,161
18	Direct	State Contract/Grants Revenue	1,475,518	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 Contract/Grants Revenue	1,475,518	5,652	-	26,566	269,775	6,615	1,510	149,816	-	-	83,823	-	545,170	-	964,685	7,391	1,517,256
20	Direct	Other Contract/Grants Revenue	2,857,341	63,738	419,008	140,747	2,652,506	338,632	127,344	439,091	-	416,852	276,504	1,296,155	9,068,518	19,852	1,169,264	(81,446)	10,352,208
21	As Generated	Other Contract/Grants Revenue	483,949	14,321	18,000	17,757	872,540	18,219	369	37,759	-	71,710	26,012	315,795	1,887,080	-	46,924	17,206	1,951,227
22	Direct	State Contract/Grants Revenue	503,866	3,315,168	291,565	3,315,168	291,565	3,315,168	464,882	140,272	174,570	177,071	4,345,975	17,312,673	12,804,332	736,331	7,015,673	37,869,009	73,769,009
23	As Generated	State Contract/Grants Revenue	135,632	1,587,739	212,314	164,171	454,109	25,482	227,881	228,180	13,367,455	5,794,002	740,655	5,794,002	740,655	2,156,053	16,005,844	-	24,696,554
24	Direct	State Contract/Grants Revenue	141,771	860,280	277,189	722,883	729,991	73,002	1,528,380	201,169	10,619,239	17,159,147	79,186,588	8,627,989	11,917,371	79,186,588	8,627,989	1,917,371	106,891,095
25	Direct	Other Revenue	427,850	1,214,150	2,228,959	160,910	835,131	194,500	919,766	1,508,456	93,380	4,622,179	135,074	12,484,071	38,766,322	6,418,077	11,710,751	-	69,379,221
26	Direct	Government Appropriations	-	-	-	-	603,918	-	-	-	-	-	63,725	747,643	-	-	13,427,410	1,801,433	15,876,486
27		Total Revenues	32,014,888	22,678,985	61,219,864	38,154,523	88,135,615	8,637,530	29,140,920	7,287,096	27,145,041	82,228,540	49,386,621	548,942,860	134,406,059	92,040,730	72,626,294	730,891	848,746,035
29		Direct Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	-	Compensation Total	34,842,515	12,290,120	22,271,058	15,955,959	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
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	-	11,996,832
37	Direct	Temporary/Employment Services	340,620	933,116	127,940	340,620	933,116	127,940	224,222	290,231	2,654	196,495	168,646	1,007,944	5,170,864	949,1307	11,289,595	-	25,952,785
38	Direct	Temporary/Employment Services	662,807	1,658,477	464,150	662,807	1,658,477	464,150	664,903	1,879,303	133,811	411,157	798,279	5,264,010	13,128,888	7,510,637	4,319,288	-	24,952,833
39	Direct	Temporary/Employment Services	195,386	2,482,780	218,631	195,386	2,482,780	218,631	799,315	(84,260)	106	72,104	391,749	519,170	5,394,115	840	2,862,025	-	8,796,980
40	Direct	Temporary/Employment Services	24,188	569,937	58,541	24,188	569,937	58,541	38,216	93,619	3,062	223,138	307,998	991,642	3,219,900	4,232,628	3,443,196	-	10,895,725
41	Direct	Temporary/Employment Services	2,606	820	43,608	2,606	820	43,608	3,520	249,957	-	4,677,867	397,325	-	5,474,097	11,131,557	1,990,007	-	18,599,580
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	527,110	213,579	120,119	13,792	329,964	232,139	189,629	2,650,023	1,362,373	1,237,631	-	5,280,026
44	Direct	Utilities	320,219	31,029	-	-	256,632	57,748	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	-	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	(80,740)	(0)	0	-	(750,144)	(90,000)	(12,567)	(57)	-	10,238	78	78,054	1,335,147	24,200,557	342,200	(32,475,000)	(6,587,086)
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)	730,891
52		Margin Before Allocations	#####	\$ 6,146,552	#####	#####	#####	#####	#####	#####	\$ 4,516,731	\$ 7,246,595	#####	\$ 541,806	\$ 178,493,447	\$ 4,355,765	\$ (50,668,191)	\$ 105,101,294	\$ -
54	Allocation	Central Unit Allocations																	
55	CHL R1	Academic and Student Services Total	1,466,540	4,607,826	4,304,033	3,388,473	3,548,922	285,008	1,731,308	12,857,589	449,104	1,266,683	9,206,549	995,626	40,804,439	-	-	-	56,478,807
56	Exp 2009	Administration Total	2,703,708	3,072,665	1,381,115	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
57	Exp 2009	Administration Total	3,365,655	2,473,386	188,104	642,306	2,213,405	370,600	316,565	1,764,811	254,883	12,887,913	6,416,542	7,640,385	58,118,477	3,319,616	3,363,388	10,764,091	75,565,583
58	Y F E D 134	UniversityWide Support Total	1,284,230	1,157,865	3,094,877	2,113,692	3,906,154	348,157	1,081,121	3,866,466	599,418	588,806	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	13,410,460	11,453,504	27,841,474	3,256,769	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 T111	Less Contribution to Net Assets	1,037,281	1,353,544	3,874,248	2,548,407	3,577,948	255,127	1,391,320	8,330,300	473,091	782,006	5,750,658	60,100	30,000,000	58,474	-	20,153,816	50,212,980
106		Less Debt Service Payments (100%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,475,000	32,475,000
107		Less Debt Service Payments (100%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108		Less Debt Service Payments (100%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109		Less Debt Service Payments (100%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110		Less Debt Service Payments (100%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111		Less Debt Service Payments (100%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	10.8%	Unit Margin after Central Revenue	#####	\$ (5,797,065)	\$ 1,910,564	\$ (1,683,075)	#####	\$ (2,430,340)	\$ 725,498	\$ 1,081,503	\$ 722,805	\$ (3,867,886)	\$ 452,297	#####	\$ (66,914,604)	\$ (6,540,563)	\$ (12,886,863)	\$ (0)	\$ (86,341,830)

# New Model Methodology Review

		Column: O R U AD AM AY BK BN BO BZ CI CR CS EG EK EM EN EP																	
Auburn Model FY2012 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 Forestry and 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	Academic Unit Total (Divisions 1, 3, 4)	Auxiliary Enterprise Total	Component Units (Divisions 2, 3, 4)	Central Units (Division 1)	Pass Through	Model Total
Row	Allocation	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
12	Revenues																		
13	Student Tuition and Fees Total	11,902,428	20,894,898	53,221,722	30,491,257	41,979,080	2,962,490	15,607,498	90,669,795	6,029,531	14,672,826	63,048,070	15,979,885	366,858,679	9,768,009	38,368,011	14,844,261	(22,193,797)	428,838,960
14	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)	(64,824)	(47,354,365)	(9,659,161)	(4,057,903)	(723,835)	(22,193,797)	(83,989,161)
15	Direct-Formula Waivers	(4,247,286)	(2,813,178)	(4,150,269)	(6,554,791)	(11,126,228)	(1,005,150)	(2,293,172)	(102,154,651)	(318,162)	(500,931)	(7,856,225)	(1,033,194)	(52,013,991)	(1,883,616)	(1,803,504)	(531,085)	(58,232,196)	(58,232,196)
16	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
17	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	13,885,940	22,923,888	97,311,639
18	As Generated Federal ICR Revenues	957,988	16,358	108,354	266,093	4,899,398	324,300	773,803	138,583	-	304,872	1,783,612	2,070,044	11,644,407	-	1,200,588	379,166	-	13,224,161
19	Direct State Contract/Grants Revenues	105,560	25,428	-	366,656	965,141	377,973	5,710	1,471,260	-	-	1,593,833	1,274,880	5,039,040	(6,110)	9,071,708	4,562,557	-	18,667,195
20	As Generated State ICR Revenues	1,413	5,652	-	26,566	269,775	6,615	1,510	149,816	-	-	83,823	-	545,170	-	964,685	7,391	-	1,517,256
21	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	1,296,155	9,068,518	195,872	1,169,264	(81,446)	-	10,352,208
22	As Generated Other ICR Revenues	493,949	14,321	18,665	17,757	872,540	18,219	369	37,759	-	71,710	26,012	315,795	1,887,088	-	46,924	17,206	-	1,951,227
23	Direct Gifts & Private Support Revenues	2,707,505	739,381	717,748	503,866	3,315,168	291,565	3,734,661	464,882	140,272	174,570	177,071	4,345,975	17,312,673	12,804,332	736,331	7,015,673	-	37,869,009
24	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
25	Direct Sales & Services Revenues	1,429,130	12,500	562,608	141,771	860,280	277,189	722,883	729,991	73,002	1,528,380	201,169	10,619,239	17,159,147	79,186,588	8,627,989	1,917,371	-	106,891,095
26	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	14,844,841	12,484,071	38,766,322	6,418,077	11,710,751	-	69,379,221
27	Direct Government Appropriations	-	-	-	-	683,918	-	-	-	-	-	-	63,725	747,643	-	13,427,410	1,801,433	-	15,976,486
28	Total Revenues	32,014,888	22,678,985	61,219,864	38,154,523	88,135,615	8,637,530	29,160,920	178,287,995	7,287,096	27,145,041	82,228,540	49,386,621	546,942,860	134,406,059	92,040,730	72,626,294	730,891	648,746,035
29	Direct Expenses																		
30	Compensation Total	34,842,515	12,290,120	22,271,058	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
31	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	-	-	11,996,832
32	Direct Professional Services	359,687	247,781	251,527	340,620	953,116	127,940	1,224,222	290,231	2,654	196,495	168,646	1,007,944	5,170,864	949,1307	11,289,595	-	-	25,952,785
33	Direct Travel	1,863,847	1,261,778	2,477,976	662,807	1,658,477	464,150	684,903	1,879,303	133,811	411,157	798,279	526,410	13,128,888	7,510,637	4,319,288	-	-	24,952,833
34	Direct Subcontracts	1,267,619	5,468	66,047	195,386	2,482,780	218,631	799,315	(84,260)	106	72,104	391,749	519,170	5,934,115	840	2,862,025	-	-	8,796,980
35	Direct Repairs & Maintenance	617,842	62,190	230,507	24,188	569,937	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
36	Direct Purchases for Resale	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	-	-	18,589,560
37	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
38	Direct Rentals	192,055	117,213	360,635	51,193	776,993	527,110	213,579	120,119	13,792	329,964	232,139	189,629	2,650,023	1,362,373	1,237,631	-	-	5,280,026
39	Direct Utilities	320,219	3,1029	-	-	256,632	57,746	67,030	55	-	194	17,319	199,035	949,259	4,658,710	2,918,233	-	-	8,526,203
40	Direct Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,013,014	-	-	1,013,014
41	Direct Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,442,464	-	-	3,442,464
42	Direct Other Operating Expenses	6,124,717	2,067,899	3,795,606	1,458,589	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
43	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)
44	Direct Transfers	(80,740)	(0)	(0)	-	(750,141)	(90,000)	(12,567)	(57)	-	10,238	78	78,054	1,335,147	24,200,557	342,200	(32,475,000)	-	(6,597,086)
45	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)	730,891	611,463,720
46	Margin Before Allocations	#####	\$ 6,146,552	#####	#####	#####	#####	#####	#####	\$ 4,516,731	\$ 7,246,595	#####	\$ 541,806	\$ 178,493,447	\$ 4,355,765	\$ (50,668,191)	\$ 105,101,294	\$ -	\$ 237,282,215
47	Allocation Central Unit Allocations																		
48	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	-	-	Self-Gen Revenues	-	56,478,807
49	EXP-D1234 Administration Total	2,703,708	872,164	1,591,115	1,021,206	3,757,777	506,781	809,678	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
50	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
51	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	3,363,388	10,764,091	-	75,565,583
52	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	872,068	17,213,813	332,611	996,424	3,166,856	-	17,709,704
53	TFTED134 UniversityWide Support Total	1,284,230	1,157,885	3,094,877	2,113,692	3,906,154	348,157	1,081,121	3,866,468	599,418	588,806	2,971,280	698,200	21,700,086	324,862	473,558	6,186,441	-	28,684,947
54	Central Unit Allocation Sub-total	19,030,766	6,253,607	13,410,468	11,143,504	27,841,474	3,256,769	8,513,308	27,351,788	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
100	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	60,100	300,000	58,474	-	20,153,816	-	50,212,280
106	Less Debt Service Payments (FY12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,475,000	-	32,475,000
107	Plus State Appropriations (Divisions 3 and 4)	30,069,758	-	-	1,223	-	3,022,897	1,661,775	-	-	5,848	1,089,315	5,294,477	36,380,293	-	50,143,475	-	-	86,523,768
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	-	-	-	-	91,520,669
111	% of TR Central Revenue Redistribution																		
112	10.8% Unit Margin after Central Revenue	#####	\$ (5,797,065)	\$ 1,910,564	\$ (1,683,075)	#####	\$ (2,430,340)	\$ 725,498	\$ 1,081,503	\$ 722,805	\$ (3,867,886)	\$ 452,297	#####	\$ (66,914,604)	\$ (6,540,563)	\$ (12,886,863)	\$ (0)	\$ -	\$ (86,341,830)

# New Model Methodology Review

46	Direct	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Direct	Other Operating Expenses	6,124,717	2,067,899	3,795,606	1,458,569	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	-
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)	-
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	30,160,828	19,357,824	71,231,128	9,806,389	15,347,935	48,172,643	2,770,385	19,898,448	39,278,486	48,844,815	370,449,413	1
52		Margin Before Allocations	#####	\$ 6,146,552	#####	#####	#####	\$ (948,838)	#####	#####	\$ 4,516,731	\$ 7,246,595	#####	\$ 541,806	\$ 178,493,447	\$
54	Allocation	Central Unit Allocations														
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	-
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	-
78	SHCT-D12	Alumni Affairs & Development Total	656,089	682,067	1,941,190	1,384,525	2,473,386	188,104	642,306	2,213,405	370,800	316,565	1,764,811	254,883	12,887,913	-
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	-
90	CGR-D134	Sponsored Programs Total	1,074,401	25,744	125,862	385,291	2,673,792	275,587	484,953	279,172	2,713	132,623	871,590	872,086	7,213,813	-
98	TFT-E-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	3,866,466	599,418	598,806	2,971,280	698,200	21,700,086	-
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	-
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	-
106		Less Debt Service Payments (FY12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107		Plus State Appropriations (Divisions 3 and 4)	30,069,758	-	-	1,223	-	3,012,897	1,661,775	-	-	848	1,089,315	529,477	363,0293	-
110	200%	Central Revenue Participation	3,501,070	4,316,469	11,858,996	6,789,586	11,166,557	910,603	4,844,633	19,937,093	1,452,763	5,091,149	14,535,642	7,016,108	91,510,669	-
111	% of TR	Central Revenue Redistribution														-
112	10.8%	Unit Margin after Central Revenue	#####	\$ (5,797,065)	\$ 1,910,564	\$ (1,683,075)	#####	\$ (2,430,340)	\$ 725,498	\$ 1,081,503	\$ 722,805	\$ (3,867,886)	\$ 452,297	#####	\$ (66,914,604)	\$
Auburn Model FY2012 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 Forestry and 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	Academic Unit Total (Divisions 1, 3, 4)	Enter



# SFNM Cooperative Budget Breakdown - FY 15

Item	FY 15	Membership
<b>Total Membership Dues<sup>1</sup></b>	<b>\$148,800</b>	<b>\$9,300</b>
<b>Member in-Kind Contribution<sup>2</sup></b>	<b>\$125,490</b>	-
<b>External Grants<sup>3</sup></b>	<b>\$185,000</b>	-
<b>University Direct – Salaries &amp; Benefits<sup>4</sup></b>	<b>\$175,162</b>	-
<b>University Direct – Research Facilities<sup>5</sup></b>	<b>\$77,500</b>	-
<b>University Waived Overhead<sup>6</sup></b>	<b>\$173,150</b>	-
<b>Other sources of Funding<sup>7</sup></b>	<b>\$10,000</b>	-
<b>Total</b>	<b>\$895,102</b>	<b>\$9,300</b>

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

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

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

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

# Budget Model

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- FY16 Parallel budget systems.
- Look at shortfall and come up with methods (e.g. sources of revenue)
  - Tuition Increases.
  - Increase in Student Numbers.
  - Overhead waivers on SFNMC eliminated.
  - Charges for space currently used by SFNMC.
- FY 17 in place.