

Budget Model @ Auburn University

The Potential Effect on the Southern Forest Nursery Management Cooperative



RCM - Budget Model

- FY16 used parallel budget systems, FY17 & FY18 were 'live' and on the books.
- Look at shortfall each year and come up with methods to fill the gap.
 - Tuition Increases / BOT sets rates
 - Increase in Student Numbers
 - SFWS Proposed three new degree programs.
 - Geospatial and Environmental Informatics (GSEI)
 - Sustainable Biomaterials and Packing (BIOP)
 - Wildlife Enterprise Management (WLEM)

School of Forestry & Wildlife Sciences

2017 Budget	Information Provided by	Unrestricted Division 1	Restricted Division 1	Division 3 AAES	Division 4 ACES	Total
Revenues						
Undergraduate Resident Tuition	Budget Services	1,477,000				1,477,000
Undergraduate Non-Resident Tuition	Budget Services	769,722				769,722
Graduate/Professional Tuition	Budget Services	812,249				812,249
Differential Tuition & Course Fees	Unit	-				-
Distance Learning Fees	Unit	-				-
Other Fees	Budget Services	177,424				177,424
Gross Tuition and Fees Subtotal		3,236,394	-	-	-	3,236,394
Student Aid	Budget Services	(325,366)				(325,366)
Waivers	Budget Services	(1,142,867)				(1,142,867)
State Appropriations Revenue	Budget Services	3,501,341				3,501,341
State Appropriations Revenue - Divisions 2, 3, 4	Unit	-	-	1,857,788	634,631	2,492,419
Contract/Grants Revenues	Unit		250,000	2,998,300		3,248,300
Indirect Cost Recovery Revenues	Unit	15,000		375,000		390,000
Gifts & Private Support Revenues	Unit		375,000			375,000
Investment Income	Unit		380,000			380,000
Sales & Services Revenues	Unit	275,000				275,000
Other Revenue	Unit	145,000				145,000
Government Appropriations	Unit	-	-	435,953	-	435,953
Auxiliary Revenues	Unit	-	-	-	-	-
Total Revenues		5,704,502	1,005,000	5,667,041	634,631	13,011,174
Expenses						
Salaries	Unit	2,576,858	129,523	3,524,034	445,360	6,675,776
Wages	Unit	241,979	37,167	428,251	3,906	711,303
Employee Benefits	Unit	891,067	49,757	1,197,534	143,765	2,282,123
Compensation Subtotal		3,709,904	216,447	5,149,819	593,031	9,669,201
Equipment & Improvements	Unit					-
Other Operating Expenses	Unit	860,959	788,553	626,777	41,600	2,317,889
Inter-Departmental Credit	Unit			(109,555)		(109,555)
Transfers	Unit					-
Total Expenses		4,570,863	1,005,000	5,667,041	634,631	11,877,535
Unit Margin		1,133,639	-	-	-	1,133,639
Central Unit Allocations-Full Year						
Academic and Student Services	Budget Services	429,919				429,919
Administration	Budget Services	322,168		439,313	42,706	804,187
Alumni Affairs & Development	Budget Services	138,565				138,565
Facilities	Budget Services	1,323,229				1,323,229
Sponsored Programs	Budget Services	41,721		488,935		530,656
University-Wide Support	Budget Services	537,947		1,360		539,307
Central Unit Allocation Sub-total		2,793,549	-	929,608	42,706	3,765,863
Margin after Central Unit Allocations		(1,659,910)	-	(929,608)	(42,706)	(2,632,224)
*Less Mission Enhancement Participation-Full Year	Calculated	995,663				995,663
Total Shortfall in FY2017		-	-	(929,608)	(42,706)	(3,627,887)

2018 Budget	Information Provided by	Unrestricted Division 1	Restricted Division 1	Unrestricted AAES	Restricted AAES	Division 4 ACES	Total
Revenues							
Undergraduate Resident Tuition	Budget Services	1,744,451					1,744,451
Undergraduate Non-Resident Tuition	Budget Services	956,123					956,123
Graduate/Professional Tuition	Budget Services	767,512					767,512
Differential Tuition & Course Fees	Unit						-
Distance Learning Fees	Unit						-
Other Fees	Budget Services	182,944					182,944
Gross Tuition and Fees Subtotal		3,651,030	-	-	-	-	3,651,030
Student Aid	Budget Services	(427,899)					(427,899)
Waivers	Budget Services	(1,216,360)					(1,216,360)
State Appropriations Revenue	Budget Services	3,222,708					3,222,708
State Appropriations Revenue - Divisions 2, 3, 4	Unit			1,905,095		579,270	2,484,365
Contract/Grants Revenues	Unit		500,000		2,670,000		3,170,000
Indirect Cost Recovery Revenues	Unit	50,000		295,000			345,000
Gifts & Private Support Revenues	Unit		290,000				290,000
Investment Income	Unit		410,000				410,000
Sales & Services Revenues	Unit	300,000					300,000
Other Revenue	Unit	150,000					150,000
Government Appropriations	Unit				364,486		364,486
Auxiliary Revenues	Unit	-	-	-		-	-
Total Revenues		5,729,479	1,200,000	2,200,095	3,034,486	579,270	12,743,330
Expenses							
Salaries	Unit	2,864,287	223,130	1,219,155	1,429,152	412,947	6,148,671
Wages	Unit	282,492	85,370	179,395	383,507	2,022	932,786
Employee Benefits	Unit	967,796	94,432	426,208	521,276	129,055	2,138,767
Compensation Subtotal		4,114,575	402,932	1,824,758	2,333,935	544,024	9,220,224
Equipment & Improvements	Unit						-
Other Operating Expenses	Unit	900,958	797,068	484,892	700,551	35,245	2,918,715
Inter-Departmental Credit	Unit	-		(109,555)		-	(109,555)
Transfers	Unit						-
Total Expenses		5,015,533	1,200,000	2,200,095	3,034,486	579,270	12,029,384
Unit Margin		713,946	-	-	-	0	713,947
Central Unit Allocations-Full Year							
Academic and Student Services	Budget Services	533,898					533,898
Administration	Budget Services	333,901	-	393,664		-	727,565
Alumni Affairs & Development	Budget Services	142,256					142,256
Facilities	Budget Services	1,309,967					1,309,967
Sponsored Programs	Budget Services	21,413	-	429,029			450,442
University-Wide Support	Budget Services	687,050					687,050
Central Unit Allocation Sub-total		3,028,485	-	822,693	-	-	3,851,178
Margin after Central Unit Allocations		(2,314,539)	-	(822,693)	-	0	(3,137,232)
*Less Mission Enhancement Participation-Full Year	Calculated	993,909					-
Plus Mission Enhancement Adjustment-Full Year	Budget Services						-
Margin After Mission Enhancement Fund		(3,308,448)	-	(822,693)	-	0	(4,131,141)

*Mission Enhancement will automatically recalculate as revenues are entered.

Budget Model

- FY 16 were 3.6 MM short, FY17 were 4.1 MM short.
- Provost “covered” shortfall with Mission Enhancement Funds.
- Other sources of \$\$
 - Overhead waivers on SFNMC eliminated : Not Yet
 - Charges for space currently used by SFNMC : Not Yet

SFNM Cooperative Budget Breakdown - FY 17

Item	FY 18	Membership
Total Membership Dues¹	\$168,000	\$10,800
Member in-Kind Contribution²	\$125,490	-
External Grants³	\$60,000	-
University Direct – Salaries & Benefits⁴	\$116,500	-
University Direct – Research Facilities⁵	\$77,500	-
University Waived Overhead⁶	\$114,400	-
Other sources of Funding⁷	\$10,000	-
Total	\$672,890	\$10,800

¹ 15 full members at \$10,800 annual dues.

² Nursery Bed Space, Seedlings, Labor, Cultural Treatments, Fumigation, etc. in 11 member nurseries testing soil fumigants, herbicides and seedling quality in FY 16.

³ Includes annual grant funds for FY16 from National Science Foundation (\$60,000)

⁴ Includes salaries paid by Auburn University for Outreach Coordinator (50%), Research Fellow (30%) and Director (30%) and 0.31% benefits.

⁵ 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.

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

⁷ Includes Seedling Production License Agreement to USFS – Washington, DC Office.