

# Management Discussion

## FY 2023-24 Operating Budget Highlights

The proposed budget for FY 2023-24 is \$1.715 billion and is divided into the four budgetary divisions as illustrated in **Figure 1**. This budget has increased by \$122.3 million, or 7.68%, from the approved FY 2022-23 budget.

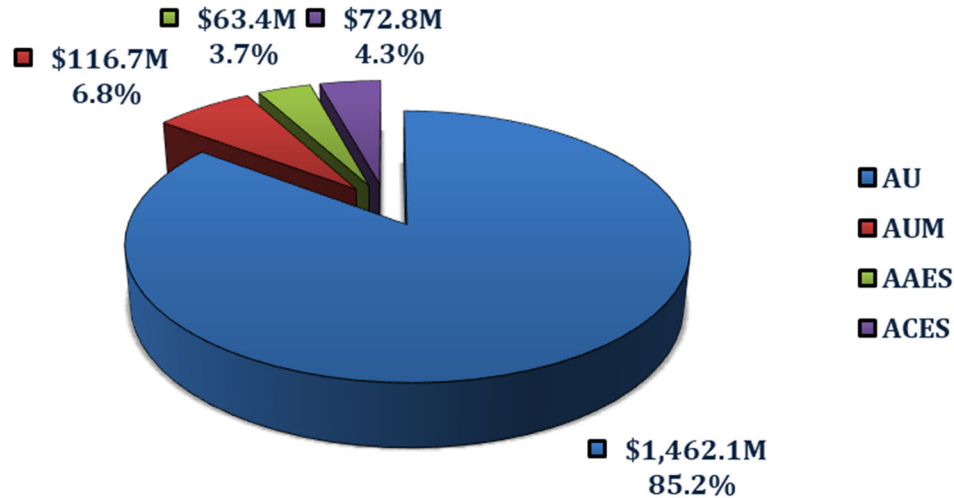


Figure 1: Auburn University Budget by Division for the Auburn University System

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.

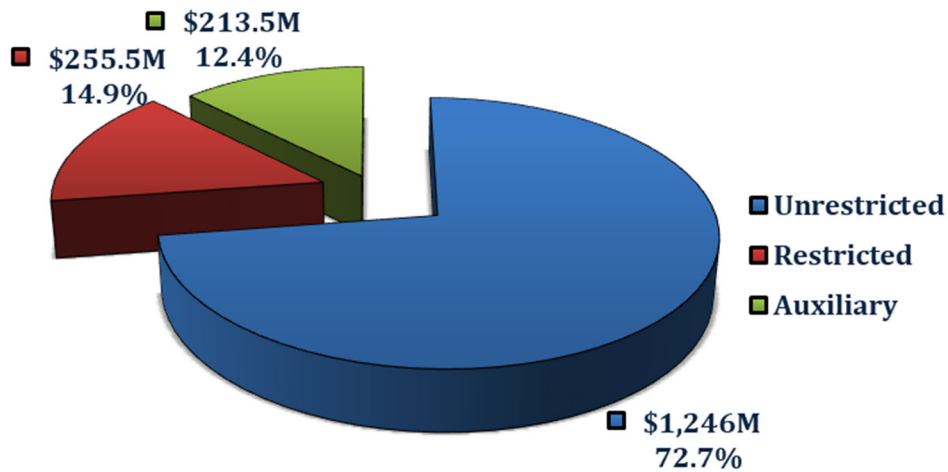


Figure 2: Auburn University Budget by Funding Category for the Auburn University System

## Revenues

The 2023 legislative session concluded with another favorable outcome for Auburn University. *State appropriations* are expected to increase by \$26.4 million (7.9%) for FY 2023-24. Occasionally, Auburn receives supplemental appropriations for various projects and uses, and this legislative session was no different, with both Auburn-Main Campus and Auburn-Montgomery receiving a substantial allocation of resources from the supplemental pool. Because these funds are not recurring and amounts can vary, the only amounts included in the budget are those directly tied to Auburn in the Education Trust Fund appropriations bill. The trend for state appropriations continues to be extremely positive as seen in Figure 3 with a compound annual growth rate of 6.7% since FY20.

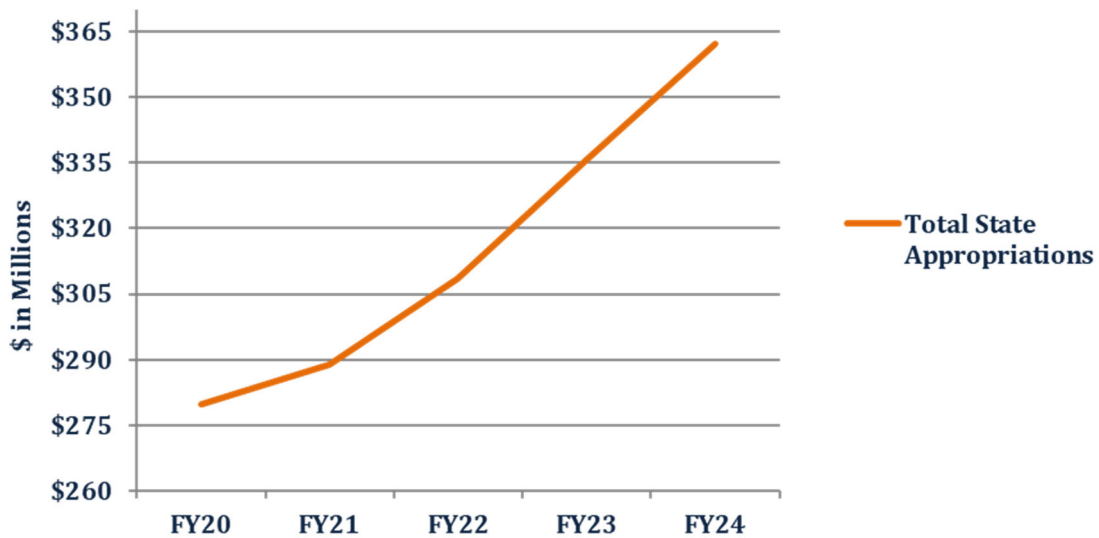


Figure 3: 5-Year Trend for State Appropriations for Auburn University

The Board of Trustees approved a tuition rate increase of 3% for Auburn-Main Campus and AUM for the FY 2023-24 academic year. The rate increase, coupled with an expectation of the largest freshman class in Auburn history, results in an increase in *tuition and fees* of \$36.6 million (5.1%) from the prior year. There are also increases in *restricted* revenues of \$26.7 million (11.7%) largely due to growth in research-related contracts and grants in the Colleges of Agriculture, Engineering and Sciences and Mathematics. *Auxiliary* revenues increased by \$15.9 million (8.7%). This is primarily due to increases in Athletics and Campus Living, which includes housing and dining. Other revenues increased by \$16.5 million (15.4%). This increase is related to the study abroad programs in several colleges, an increase in fees collected for the professional flight program due to increased enrollment, and an increase in indirect cost recovery revenues related to the aforementioned growth in contracts and grants revenue.

The University has numerous revenue sources as seen in **Figure 4**. State appropriations and tuition & fees make up almost 65.4% of the total proposed budget for FY 2023-24, which is a slight decrease from the 66.5% they represented in FY 2022-23.

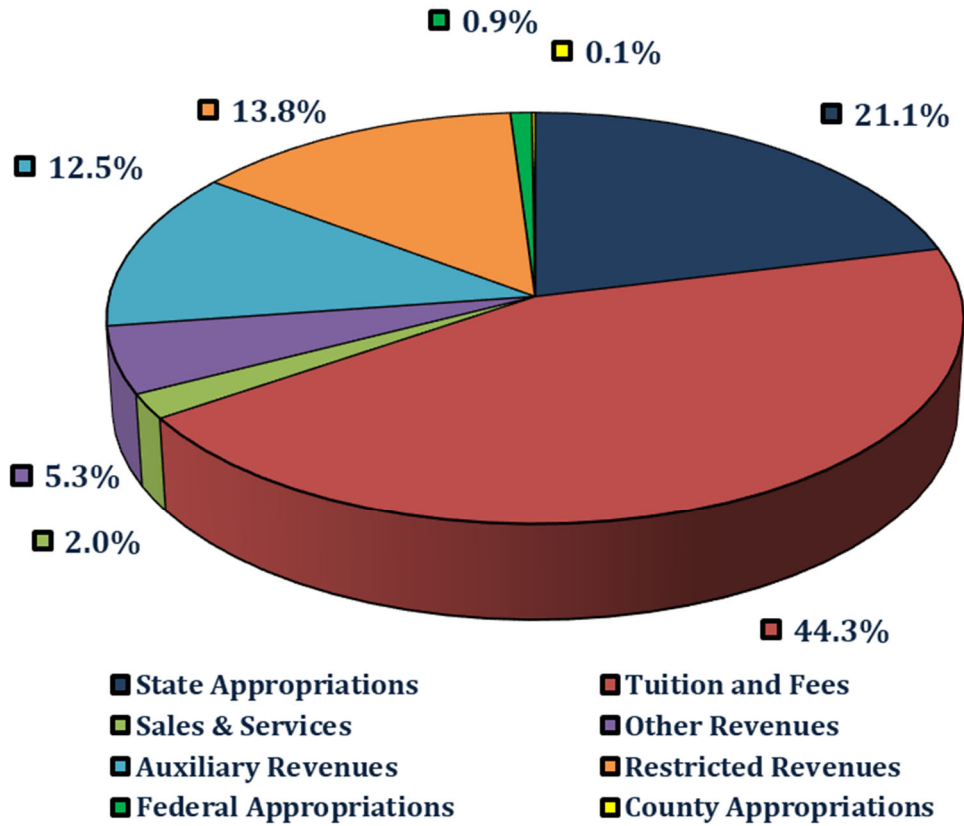


Figure 4: Total Revenue for the Auburn University System

## Expenses

The largest increase in expenses for the proposed budget is related to personnel costs with an overall \$66.9 million change (8.0%) from the prior year. The university is budgeting for a 3% merit pool which accounts for \$14.5 million of that increase. To continue the efforts of the prior year to improve market salaries for its staff and administrative & professional employees, Auburn University's leadership has committed additional funding of \$6.7 million in the FY24 budget to complete the second and final phase of the Mercer compensation study. The other increases in personnel costs are for job family and faculty promotions (\$1.8 million), new faculty and administrative positions (\$15.8 million) and other salary adjustments (\$12.3 million). Employee benefits increased by \$15.8 million from the prior year due to the increases in salaries and wages outlined above as well as a slight increase in the fringe benefit rate.

Excluding the Mission Enhancement Fund, total non-personnel expenses increased by \$55.0 million. The largest increase is in Student Aid (\$31.9 million) which includes additional funding due to projected acceptances for both merit- and need-based scholarships and graduate tuition waivers. Other areas of growth are in operations and maintenance costs of \$21.4 million, which includes increases on the contract for safety and security with the city of Auburn, contractual increases for administrative and academic software and infrastructure, and costs related to building operations on campus for square footage. This includes large increases due to inflation for utilities and campus maintenance contracts, as well as the addition of square footage on campus. For the first time in several years, the repair and renovation budget has been increased by approximately \$2 million. Debt service decreased slightly by approximately \$308 thousand due to the maturity of bonds that are tied to Athletics.

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.

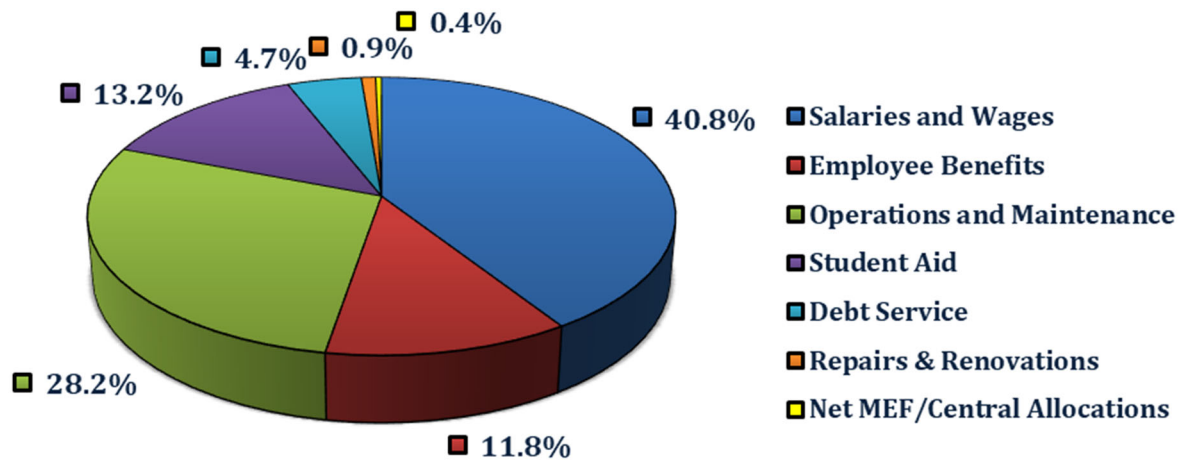


Figure 5: Expenses by Object for the Auburn University System

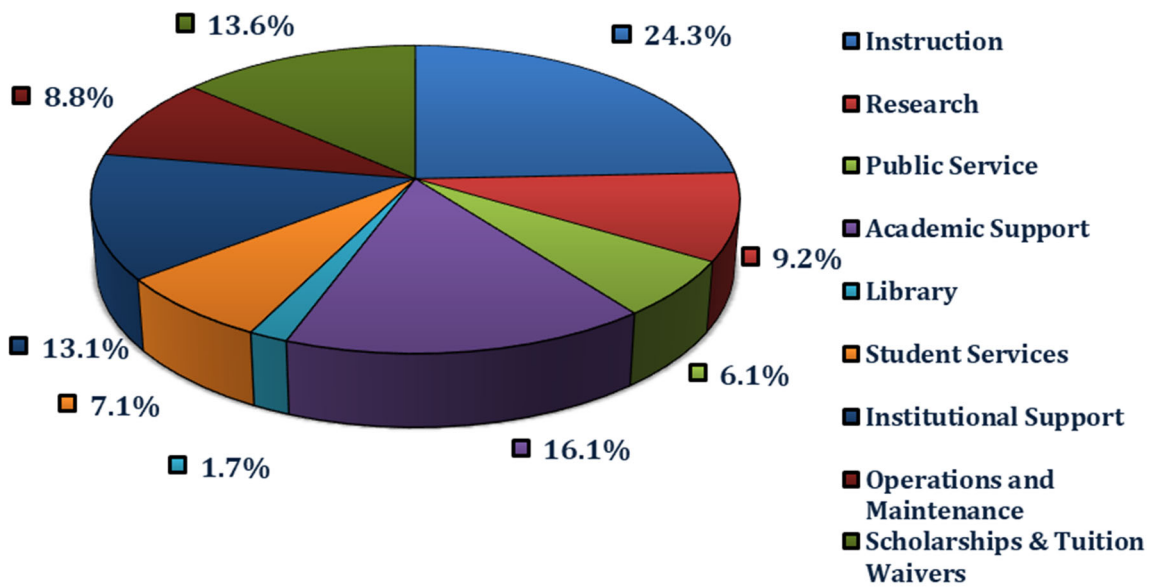


Figure 6: Expenses by Function for the Auburn University System

## **Strategic Budgeting Initiative (SBI)**

The proposed budget marks the third year of our second five-year cycle for the strategic budgeting initiative. Prior to development of the FY22 budget, various tweaks were made to the allocation percentages of our major revenue sources (state appropriations and net tuition), and those changes are still in effect for the FY24 budget. This includes: 1) a ratio of 65%/35% of undergraduate tuition allocated to the college of instruction and college of major, respectively, 2) a ratio of 90%/10% of graduate and professional tuition allocated to the college of major and college of instruction, respectively, and 3) a 65%/35% ratio of state appropriations allocated based on the amount of resident tuition allocated to revenue units and sponsored activity/research, respectively. The variables used for allocation continue to be based on the last full year of data, meaning there is a one-year lag for most model variables. The specific data points and percentages are on the tables in the Allocation Metrics section. Due to university re-organization and additional analysis of the units, some changes have been made to the cost allocation pools to better align the method of allocation with the function of the unit. Those specific pools can be found on the “Summary of Central Unit Expenses by Pool.”

During the budget development cycle for FY 2023-24, the governance committees again 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. The committee’s full charge and membership can be found at [aub.ie/budgetadvisorycommittee](http://aub.ie/budgetadvisorycommittee).

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

Central Unit Allocation Committee – [aub.ie/cuac](http://aub.ie/cuac)

Repair & Renovation/Space Management Committee – [aub.ie/r&r](http://aub.ie/r&r)

## **Mission Enhancement Fund (MEF)**

The MEF participation rate is 20% and is only assessed on allocated revenues. The funds generated are used for both subvention and strategic investment. For FY 2023-24, the amount generated in the MEF before reallocation is \$133 million. Subvention needs are approximately \$124.9 million, which yields a strategic investment portion of \$8.1 million. This represents a \$284K increase in the MEF from the prior year.

## **Other Information**

Salary & Wage Guidelines for FY 2023-24 budget development can be found at [aub.ie/salaryguidelines](http://aub.ie/salaryguidelines).

**AUBURN UNIVERSITY - ALL DIVISIONS**  
**COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES**

BY FUNCTION & OBJECT

	2023-2024 BUDGET COMBINED TOTAL	2022-2023 BUDGET COMBINED TOTAL	% CHANGE
<b>REVENUES BY SOURCE</b>			
State Appropriations	\$ 362,267,216	335,827,676	7.87%
Tuition & Fees	759,949,969	723,341,652	5.06%
Other Income	123,812,995	107,286,701	15.40%
Auxiliary Funds	213,583,152	197,632,062	8.07%
Restricted Funds	255,475,110	228,738,935	11.69%
<b>TOTAL REVENUES BY SOURCE</b>	<b>\$ 1,715,088,442</b>	<b>1,592,827,026</b>	<b>7.68%</b>
<b>EXPENSES BY FUNCTION</b>			
Instruction	\$ 301,859,150	285,802,342	5.62%
Research	114,381,151	107,421,943	6.48%
Public Service	75,391,257	71,690,038	5.16%
Academic Support	200,454,748	199,077,873	0.69%
Library	21,555,501	20,528,753	5.00%
Student Services	89,399,944	82,570,538	8.27%
Institutional Support	164,422,186	158,105,375	4.00%
Operations & Maintenance	109,624,240	102,863,167	6.57%
Scholarships & Tuition Waivers	168,942,003	138,396,000	22.07%
	<u>1,246,030,180</u>	<u>1,166,456,029</u>	<u>6.82%</u>
<b>Auxiliary Funds</b>	<b>213,583,152</b>	<b>197,632,062</b>	<b>8.07%</b>
<b>Restricted Funds</b>	<b>255,475,110</b>	<b>228,738,935</b>	<b>11.69%</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	<b>\$ 1,715,088,442</b>	<b>1,592,827,026</b>	<b>7.68%</b>
<b>EXPENSES BY OBJECT</b>			
Salaries & Wages	\$ 700,016,363	648,898,090	7.88%
Employee Benefits	202,211,915	186,416,079	8.47%
<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 902,228,278</b>	<b>835,314,169</b>	<b>8.01%</b>
Student Aid	\$ 225,708,533	193,811,222	16.46%
Operations & Maintenance	483,488,718	462,099,807	4.63%
Debt Service	80,144,544	80,453,249	-0.38%
Repairs & Renovations	15,378,560	13,293,397	15.69%
Net MEF/Central Unit Allocations	8,139,809	7,855,182	3.62%
<b>TOTAL NON-PERSONNEL COSTS</b>	<b>\$ 812,860,164</b>	<b>757,512,857</b>	<b>7.31%</b>
	<u>\$ 1,715,088,442</u>	<u>1,592,827,026</u>	<u>7.68%</u>

**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	2023-2024 BUDGET COMBINED TOTAL
<b>REVENUES BY SOURCE</b>					
State Appropriations	\$ 241,117,663	31,522,666	41,104,312	48,522,575	362,267,216
Tuition & Fees	705,449,969	54,500,000			759,949,969
Other Income	113,862,395	2,380,000	5,580,500	1,990,100	123,812,995
Auxiliary Funds	202,313,152	11,270,000			213,583,152
Restricted Funds	199,431,860	17,100,000	16,681,591	22,261,659	255,475,110
<b>TOTAL REVENUES BY SOURCE</b>	<b>\$ 1,462,175,039</b>	<b>116,772,666</b>	<b>63,366,403</b>	<b>72,774,334</b>	<b>1,715,088,442</b>
<b>EXPENSES BY FUNCTION</b>					
Instruction	\$ 271,231,568	30,627,582			301,859,150
Research	76,532,732	139,885	37,708,534		114,381,151
Public Service	28,483,009	519,464	130,736	46,258,048	75,391,257
Academic Support	190,350,432	6,649,898	3,454,418		200,454,748
Library	19,617,609	1,937,892			21,555,501
Student Services	79,208,943	10,191,001			89,399,944
Institutional Support	134,914,518	22,773,179	2,479,862	4,254,627	164,422,186
Operations & Maintenance	99,459,213	7,253,765	2,911,262		109,624,240
Scholarships & Tuition Waivers	160,632,003	8,310,000			168,942,003
	1,060,430,027	88,402,666	46,684,812	50,512,675	1,246,030,180
<b>Auxiliary Funds</b>	<b>202,313,152</b>	<b>11,270,000</b>			<b>213,583,152</b>
<b>Restricted Funds</b>	<b>199,431,860</b>	<b>17,100,000</b>	<b>16,681,591</b>	<b>22,261,659</b>	<b>255,475,110</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	<b>\$ 1,462,175,039</b>	<b>116,772,666</b>	<b>63,366,403</b>	<b>72,774,334</b>	<b>1,715,088,442</b>
<b>EXPENSES BY OBJECT</b>					
Salaries & Wages	\$ 589,027,596	47,378,513	26,912,733	36,697,521	700,016,363
Employee Benefits	164,082,077	14,025,733	7,838,686	16,265,419	202,211,915
<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 753,109,673</b>	<b>61,404,246</b>	<b>34,751,419</b>	<b>52,962,940</b>	<b>902,228,278</b>
<b>Student Aid</b>	<b>\$ 217,312,008</b>	<b>8,310,000</b>	<b>86,525</b>		<b>225,708,533</b>
Operations & Maintenance	405,781,355	37,179,402	24,971,194	15,556,767	483,488,718
Debt Service	74,380,568	5,763,976			80,144,544
Repairs & Renovations	14,378,560	1,000,000			15,378,560
Net MEF/Central Unit Allocation	(2,787,125)	3,115,042	3,557,265	4,254,627	8,139,809
<b>TOTAL NON-PERSONNEL COSTS</b>	<b>\$ 709,065,366</b>	<b>55,368,420</b>	<b>28,614,984</b>	<b>19,811,394</b>	<b>812,860,164</b>
<b>TOTAL BUDGET BY OBJECT</b>	<b>\$ 1,462,175,039</b>	<b>116,772,666</b>	<b>63,366,403</b>	<b>72,774,334</b>	<b>1,715,088,442</b>



**AUBURN UNIVERSITY - ALL DIVISIONS**

**BUDGETED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2024

	<b>2023-2024 BUDGET COMBINED TOTAL</b>	<b>2022-2023 BUDGET COMBINED TOTAL</b>
<b>OPERATING REVENUES</b>		
Tuition & Fees, net of scholarships and waivers of \$225,707,533 and \$193,811,222 respectively.	534,241,436	529,530,430
Government Appropriations	17,653,720	17,426,025
Contracts and Grants	189,717,763	163,128,300
Sales & Service - of Educational Depts.	33,587,911	31,479,096
Auxiliary Revenue	213,583,152	197,632,062
Other Operating Revenues	78,125,934	64,416,105
<b>Total Operating Revenues</b>	<b>1,066,909,916</b>	<b>1,003,612,018</b>
<b>OPERATING EXPENSES</b>		
Compensation & Benefits	902,228,278	835,314,169
Utilities	26,466,488	26,888,695
Other Supplies & Services	457,022,230	435,211,112
Repair and Renovation	15,378,560	13,293,397
<b>Total Operating Expenses</b>	<b>1,401,095,556</b>	<b>1,310,707,373</b>
<b>Operating Loss</b>	<b>(334,185,640)</b>	<b>(307,095,355)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
State Appropriations	362,267,216	335,827,676
Gifts	24,515,583	26,249,446
Investment Income	35,244,584	32,986,758
Other Restricted Income	442,610	339,906
Capital Debt (includes interest and principal)	(80,144,544)	(80,453,249)
<b>Non-Operating Revenues, net</b>	<b>342,325,449</b>	<b>314,950,537</b>
<b>OTHER CHANGES IN NET POSITION</b>		
MEF Participation	133,000,703	129,128,589
MEF Adjustment	(124,860,894)	(121,273,407)
<b>Net Increase in Net Position</b>	<b>8,139,809</b>	<b>7,855,182</b>
<b>CHANGE IN POSITION</b>	<b>\$ -</b>	<b>\$ -</b>

**COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION**

**AUBURN UNIVERSITY**

	FY2024	FY2023	% CHANGE
<b>AUBURN UNIVERSITY MAIN CAMPUS</b>			
<b>REVENUES BY SOURCE</b>			
State Appropriations	\$ 241,117,663	\$ 220,471,254	9.36%
Tuition & Fees	705,449,969	673,237,152	4.78%
Other Income	113,862,395	98,037,676	16.14%
Auxiliary Funds	202,313,152	186,362,062	8.56%
Restricted Funds	199,431,860	170,806,223	16.76%
<b>TOTAL AUBURN UNIVERSITY MAIN CAMPUS</b>	<b>\$ 1,462,175,039</b>	<b>\$ 1,348,914,367</b>	<b>8.40%</b>
<b>EXPENSES BY FUNCTION</b>			
Instruction	\$ 271,231,568	\$ 256,966,035	5.55%
Research	76,532,732	71,974,684	6.33%
Public Service	28,483,009	27,542,599	3.41%
Academic Support	190,350,432	190,079,018	0.14%
Library	19,617,609	18,609,279	5.42%
Student Services	79,208,943	73,158,870	8.27%
Institutional Support	134,914,518	129,133,540	4.48%
Operations and Maintenance	99,459,213	93,236,057	6.67%
Scholarships and Tuition Waivers	160,632,003	131,046,000	22.58%
	1,060,430,027	991,746,082	6.93%
 Auxiliary Funds	202,313,152	186,362,062	8.56%
 Restricted Funds	199,431,860	170,806,223	16.76%
<b>TOTAL AUBURN UNIVERSITY MAIN CAMPUS</b>	<b>\$ 1,462,175,039</b>	<b>\$ 1,348,914,367</b>	<b>8.40%</b>

**AUBURN UNIVERSITY AT MONTGOMERY**

	FY2024	FY2023	% CHANGE
<b>AUBURN UNIVERSITY AT MONTGOMERY</b>			
<b>REVENUES BY SOURCE</b>			
State Appropriations	\$ 31,522,666	\$ 29,539,550	6.71%
Tuition & Fees	54,500,000	50,104,500	8.77%
Other Income	2,380,000	2,380,000	0.00%
Auxiliary Funds	11,270,000	11,270,000	0.00%
Restricted Funds	17,100,000	17,100,000	0.00%
<b>TOTAL AUBURN UNIVERSITY AT MONTGOMERY</b>	<b>\$ 116,772,666</b>	<b>\$ 110,394,050</b>	<b>5.78%</b>
<b>EXPENSES BY FUNCTION</b>			
Instruction	\$ 30,627,582	\$ 28,836,307	6.21%
Research	139,885	134,596	3.93%
Public Service	519,464	412,450	25.95%
Academic Support	6,649,898	6,036,424	10.16%
Library	1,937,892	1,919,474	0.96%
Student Services	10,191,001	9,411,668	8.28%
Institutional Support	22,773,179	21,203,709	7.40%
Operations and Maintenance	7,253,765	6,719,422	7.95%
Scholarships and Tuition Waivers	8,310,000	7,350,000	13.06%
	88,402,666	82,024,050	7.78%
 Auxiliary Funds	11,270,000	11,270,000	0.00%
 Restricted Funds	17,100,000	17,100,000	0.00%
<b>TOTAL AUBURN UNIVERSITY AT MONTGOMERY</b>	<b>\$ 116,772,666</b>	<b>\$ 110,394,050</b>	<b>5.78%</b>

**COMPARATIVE SUMMARY OF BUDGETED REVENUES & EXPENSES BY DIVISION**

**ALABAMA AGRICULTURAL EXPERIMENT STATION**

	FY2024	FY2023	% CHANGE
<b>ALABAMA AGRICULTURAL EXPERIMENT STATION</b>			
<b>REVENUES BY SOURCE</b>			
State Appropriations	\$ 41,104,312	\$ 39,178,206	4.92%
Other Income	5,580,500	5,308,000	5.13%
Restricted Funds	16,681,591	18,689,101	-10.74%
<b>TOTAL ALABAMA AGRICULTURAL EXP STATION</b>	<b>\$ 63,366,403</b>	<b>\$ 63,175,307</b>	<b>0.30%</b>
<b>EXPENSES BY FUNCTION</b>			
Research	\$ 37,839,270	\$ 35,312,663	7.15%
Academic Support	3,454,418	2,962,431	16.61%
Institutional Support	2,479,862	3,303,424	-24.93%
Operations & Maintenance	2,911,262	2,907,688	0.12%
	<u>46,684,812</u>	<u>44,486,206</u>	<u>4.94%</u>
Restricted Funds	16,681,591	18,689,101	-10.74%
<b>TOTAL ALABAMA AGRICULTURAL EXP STATION</b>	<b>\$ 63,366,403</b>	<b>\$ 63,175,307</b>	<b>0.30%</b>

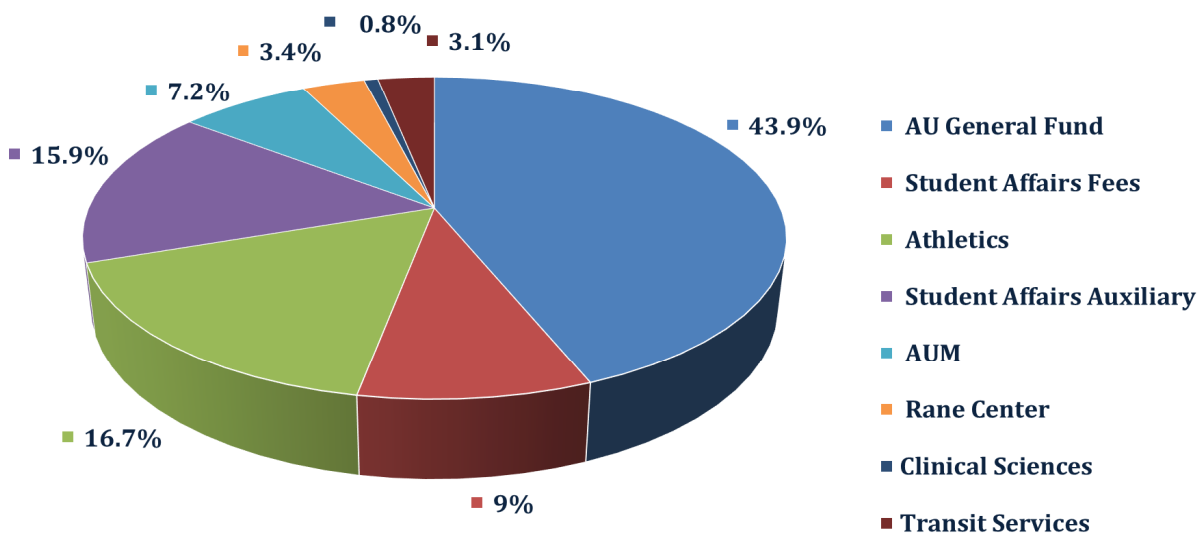
**ALABAMA COOPERATIVE EXTENSION SYSTEM**

	FY2024	FY2023	% CHANGE
<b>COOPERATIVE EXTENSION SYSTEM</b>			
<b>REVENUES BY SOURCE</b>			
State Appropriations	\$ 48,522,575	\$ 46,638,666	4.04%
Other Income	1,990,100	1,561,025	27.49%
Restricted Funds	22,261,659	22,143,611	0.53%
<b>TOTAL ALABAMA COOPERATIVE EXT SYSTEM</b>	<b>\$ 72,774,334</b>	<b>\$ 70,343,302</b>	<b>3.46%</b>
<b>EXPENSES BY FUNCTION</b>			
Public Service	\$ 46,258,048	\$ 43,734,989	5.77%
Institutional Support	4,254,627	4,464,702	-4.71%
	<u>50,512,675</u>	<u>48,199,691</u>	<u>4.80%</u>
Restricted Funds	22,261,659	22,143,611	0.53%
<b>TOTAL ALABAMA COOPERATIVE EXT SYSTEM</b>	<b>\$ 72,774,334</b>	<b>\$ 70,343,302</b>	<b>3.46%</b>

**AUBURN UNIVERSITY**  
**FY 2023-2024 DEBT SERVICE SCHEDULE**  
 INCLUDES PRINCIPAL & INTEREST

	FY2024	FY2023	% CHANGE
AU General Fund	35,197,146	35,236,354	-0.11%
Student Affairs Fees	7,226,978	7,271,872	-0.62%
Transit Services	2,485,578	2,485,396	0.01%
Clinical Sciences	608,700	609,850	-0.19%
Student Affairs Auxiliary	12,729,466	12,731,050	-0.01%
Rane Culinary Science Center	2,745,877	2,745,877	0.00%
Athletics	13,386,823	13,608,874	-1.63%
AUM	5,763,976	5,763,976	0.00%
	80,144,544	80,453,249	-0.38%

**2023-2024  
Debt Service**



**AUBURN UNIVERSITY**  
**FY 2023-2024 STATE APPROPRIATIONS**  
**DIVISION SUMMARY**  
 Per Bill SB88 (Act 2023-379)

**AUBURN UNIVERSITY**

Operations and Maintenance	244,305,604 *
Teacher In-Service Center	284,217 *
Poultry Science	250,000 *
National Livestock Competition	250,000 *
CLT Outreach	940,125 *
Irrigation Research and Outreach	500,000 *
Allocated to AAES under SBI Model	(82,066)
Allocated to ACES under SBI Model	(5,330,217)
<b>Total</b>	<u><u>241,117,663</u></u>

**AUBURN UNIVERSITY AT MONTGOMERY**

Operations and Maintenance	31,407,751 *
Senior Resource Center	114,915 *
<b>Total</b>	<u><u>31,522,666</u></u>

**ALABAMA AGRICULTURAL EXPERIMENT STATION**

Operations and Maintenance	41,022,246 *
Allocated from AU to AAES under SBI Model	82,066
<b>Total</b>	<u><u>41,104,312</u></u>

**ALABAMA COOPERATIVE EXTENSION SYSTEM**

Operations and Maintenance	43,067,358 *
4H Youth Development Specialist	125,000 *
Allocated from AU to ACES under SBI Model	5,330,217
<b>Total</b>	<u><u>48,522,575</u></u>

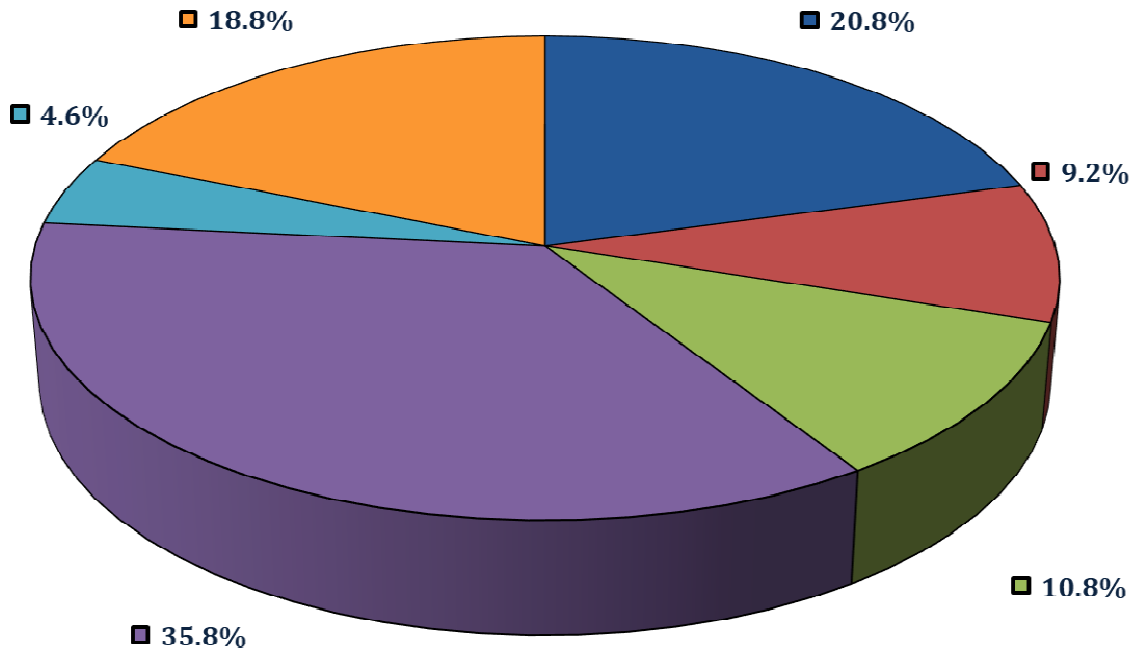
**TOTAL 2022-2023 STATE APPROPRIATIONS**

Operations and Maintenance	359,802,959
Earmarks	2,180,040
Teacher In-Service Center	284,217
Allocated Under Budget Model	-
<b>Total</b>	<u><u>362,267,216</u></u>

\*Per Bill SB88 (Act 2023-379)

<b>SUMMARY OF CENTRAL UNIT EXPENSES BY POOL</b>	
<b>ACADEMIC SERVICES</b>	
<b>ALLOCATION METHOD- CREDIT HOURS INSTRUCTED</b>	
Graduate Studies	1,848,211
Library	19,825,145
Provost and SVP Academic Affairs	46,008,085
<b>Total</b>	<b>67,681,441</b>
<b>GENERAL ADMINISTRATION</b>	
<b>ALLOCATION METHOD- DIRECT EXPENSES</b>	
SVP, Business and Administration and CFO	2,538,628
Office of the President	16,962,448
Risk Management & Safety	10,688,062
<b>Total</b>	<b>30,189,138</b>
<b>ADVANCEMENT &amp; STUDENT SERVICES</b>	
<b>ALLOCATION METHOD- STUDENT HEADCOUNT</b>	
VP for Enrollment Management	7,563,879
Endowment Investment Office	544,003
SVP, Advancement	16,936,033
SVP, Student Affairs	10,390,059
<b>Total</b>	<b>35,433,974</b>
<b>FACILITIES</b>	
<b>ALLOCATION METHOD- SQUARE FOOTAGE</b>	
Vice President Facilities	67,955,541
Repair and Renovation	13,727,560
Debt Service	35,197,146
<b>Total</b>	<b>116,880,247</b>
<b>SPONSORED PROGRAMS</b>	
<b>ALLOCATION METHOD- SPONSORED PROGRAM REVENUE</b>	
SVP, Research & Economic Development	15,198,337
<b>Total</b>	<b>15,198,337</b>
<b>UNIVERSITY-WIDE SUPPORT</b>	
<b>ALLOCATION METHOD- STUDENT/FACULTY/STAFF FTE</b>	
Jule Collins Smith Museum	1,616,453
AU Performing Arts Center	2,599,353
Assistant VP for University Outreach	4,668,825
Office of Inclusion and Diversity	2,483,138
Human Resources	11,681,796
Chief Info Office and Info Technology	27,414,439
Campus Safety and Security	11,069,221
<b>Total</b>	<b>61,533,225</b>
<b>Total Central Unit Allocation</b>	<b>326,916,362</b>

## Auburn University Central Unit Expenses by Pool



■ Academic Services

■ General Administration

■ Advancement & Student Services

■ Facilities

■ Sponsored Programs

■ University Wide Support

**CREDIT HOURS INSTRUCTED**

**Fall 2021-Summer 2022, Data is frozen on the Census Day of each semester.**

**Undergraduate**

College/School	College Code	Resident	% to Total	Non-Resident	% to Total	Total Undergraduate Credit Hours Instructed	% to Total
College of Agriculture	AG	13,905	3.13%	4,399	1.54%	18,304	2.51%
College of Arch. Design & Construction	AR	19,354	4.38%	13,590	4.75%	32,944	4.52%
Raymond J. Harbert College of Business	BU	59,709	13.50%	52,749	18.44%	112,458	15.44%
College of Education	ED	36,915	8.35%	18,447	6.45%	55,362	7.60%
Samuel Ginn Clg of Engineering	EN	47,357	10.71%	28,786	10.06%	76,143	10.45%
College of Forestry, Wildlife & Environment	FW	6,246	1.41%	1,844	0.64%	8,090	1.11%
College of Human Sciences	HS	17,762	4.02%	13,644	4.77%	31,406	4.31%
College of Liberal Arts	LA	133,697	30.22%	91,552	32.01%	225,249	30.92%
College of Nursing	NU	10,726	2.42%	4,279	1.50%	15,005	2.06%
Harrison College of Pharmacy	PY	171	0.04%	79	0.03%	250	0.03%
Coll. of Sciences & Mathematics	SM	92,782	20.97%	53,434	18.68%	146,216	20.07%
College of Veterinary Medicine	VM	557	0.13%	225	0.08%	782	0.11%
Graduate School	GS						
Provost and VP for Academic Affairs	PR	3,180	0.72%	3,015	1.05%	6,195	0.85%
<b>Total Credit Hours Instructed</b>		<b>442,360</b>	<b>100.00%</b>	<b>286,042</b>	<b>100.00%</b>	<b>728,402</b>	<b>100.00%</b>

**Graduate**

College/School	College Code	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Instructed	% to Total
College of Agriculture	AG	757	1.34%	3,578	5.08%	4,334	3.42%
College of Arch. Design & Construction	AR	1,044	1.85%	2,058	2.92%	3,102	2.45%
Raymond J. Harbert College of Business	BU	3,933	6.98%	14,623	20.75%	18,557	14.63%
College of Education	ED	7,498	13.30%	9,185	13.04%	16,683	13.15%
Samuel Ginn Clg of Engineering	EN	3,229	5.73%	11,531	16.37%	14,760	11.64%
College of Forestry, Wildlife & Environment	FW	518	0.92%	1,695	2.40%	2,212	1.74%
College of Human Sciences	HS	783	1.39%	1,938	2.75%	2,721	2.15%
College of Liberal Arts	LA	4,752	8.43%	5,793	8.22%	10,545	8.31%
College of Nursing	NU	931	1.65%	1,348	1.91%	2,279	1.80%
Harrison College of Pharmacy	PY	17,494	31.03%	4,593	6.52%	22,086	17.41%
Coll. of Sciences & Mathematics	SM	1,270	2.25%	5,535	7.86%	6,805	5.37%
College of Veterinary Medicine	VM	14,071	24.96%	8,308	11.79%	22,379	17.64%
Graduate School	GS	14	0.03%	47	0.07%	61	0.05%
Provost and VP for Academic Affairs	PR	81	0.14%	227	0.32%	308	0.24%
<b>Total Credit Hours Instructed</b>		<b>56,374</b>	<b>100.00%</b>	<b>70,458</b>	<b>100.00%</b>	<b>126,832</b>	<b>100.00%</b>

**Total Credit Hours Instructed**

College/School	College Code	Total Credit Hours Instructed	% to Total
College of Agriculture	AG	22,638	2.67%
College of Arch. Design & Construction	AR	36,045	4.25%
Raymond J. Harbert College of Business	BU	131,015	15.44%
College of Education	ED	72,045	8.49%
Samuel Ginn Clg of Engineering	EN	90,902	10.71%
College of Forestry, Wildlife & Environment	FW	10,302	1.21%
College of Human Sciences	HS	34,127	4.02%
College of Liberal Arts	LA	235,794	27.78%
College of Nursing	NU	17,284	2.04%
Harrison College of Pharmacy	PY	22,336	2.63%
Coll. of Sciences & Mathematics	SM	153,021	18.03%
College of Veterinary Medicine	VM	23,161	2.73%
		<b>848,670</b>	<b>100.00%</b>
Graduate School	GS	61	
Provost and VP for Academic Affairs	PR	6,503	
<b>Total Credit Hours Instructed</b>		<b>855,234</b>	

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



## CREDIT HOURS TAKEN

Fall 2021-Summer 2022, Data is frozen on the Census Day of each semester.

### Undergraduate

College/School	College Code	Resident	% to Total	Non-Resident	% to Total	Total Undergraduate Credit Hours Taken	% to Total
College of Agriculture	AG	21,259	4.81%	7,913	2.77%	29,172	4.00%
College of Arch. Design & Construction	AR	27,946	6.32%	18,994	6.64%	46,940	6.44%
Raymond J. Harbert College of Business	BU	81,413	18.40%	81,839	28.61%	163,252	22.41%
College of Education	ED	37,036	8.37%	14,709	5.14%	51,745	7.10%
Samuel Ginn Clg of Engineering	EN	92,614	20.94%	52,234	18.26%	144,848	19.89%
College of Forestry, Wildlife & Environment	FW	11,113	2.51%	3,475	1.21%	14,588	2.00%
College of Human Sciences	HS	22,445	5.07%	20,212	7.07%	42,657	5.86%
College of Liberal Arts	LA	75,452	17.06%	51,744	18.09%	127,196	17.46%
College of Nursing	NU	20,510	4.64%	10,770	3.77%	31,280	4.29%
Harrison College of Pharmacy	PY						0.00%
Coll. of Sciences & Mathematics	SM	47,733	10.79%	21,578	7.54%	69,311	9.52%
College of Veterinary Medicine	VM						0.00%
Graduate School	GS						0.00%
Provost and VP for Academic Affairs	PR	4,839	1.09%	2,574	0.90%	7,413	1.03%
<b>Total Credit Hours Taken</b>		<b>442,360</b>	<b>100.00%</b>	<b>286,042</b>	<b>100.00%</b>	<b>728,402</b>	<b>100.00%</b>

### Graduate

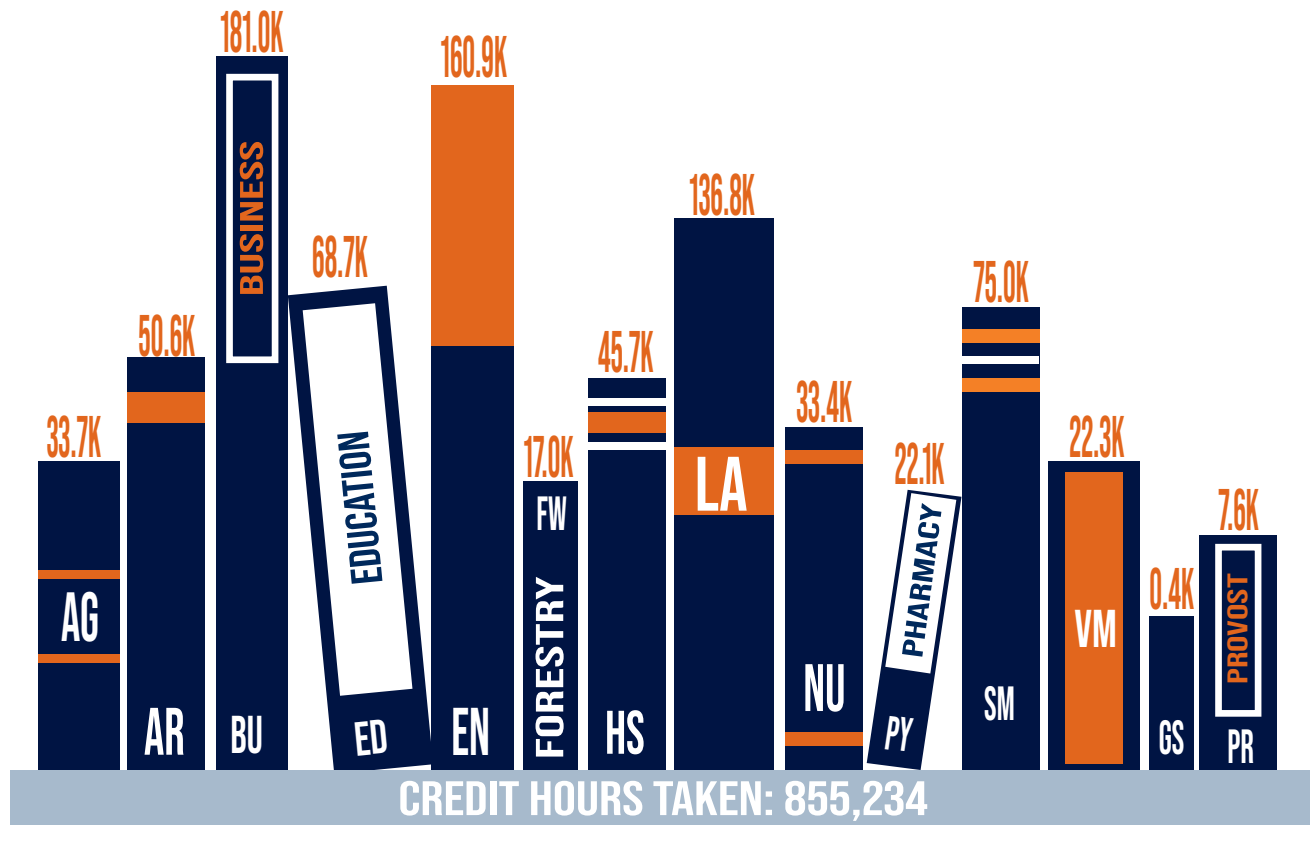
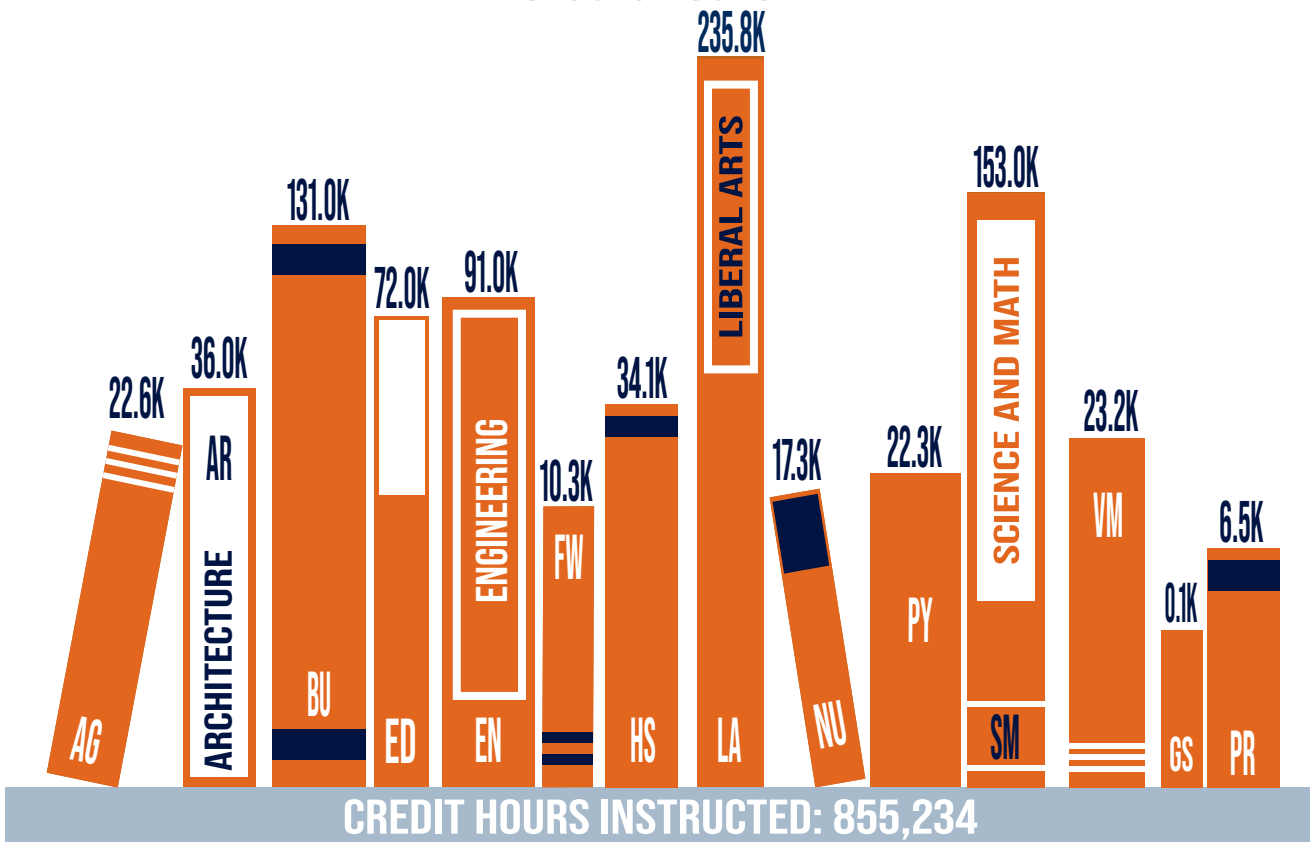
College/School	College Code	Resident	% to Total	Non-Resident	% to Total	Total Graduate Credit Hours Taken	% to Total
College of Agriculture	AG	743	1.32%	3,762	5.34%	4,505	3.55%
College of Arch. Design & Construction	AR	1,180	2.09%	2,519	3.58%	3,699	2.92%
Raymond J. Harbert College of Business	BU	3,697	6.56%	14,002	19.87%	17,699	13.95%
College of Education	ED	7,739	13.73%	9,260	13.14%	16,999	13.40%
Samuel Ginn Clg of Engineering	EN	3,518	6.24%	12,502	17.74%	16,020	12.63%
College of Forestry, Wildlife & Environment	FW	597	1.06%	1,831	2.60%	2,428	1.91%
College of Human Sciences	HS	829	1.47%	2,246	3.19%	3,075	2.42%
College of Liberal Arts	LA	4,466	7.92%	5,124	7.27%	9,590	7.56%
College of Nursing	NU	897	1.59%	1,222	1.73%	2,119	1.67%
Harrison College of Pharmacy	PY	17,512	31.06%	4,634	6.58%	22,146	17.46%
Coll. of Sciences & Mathematics	SM	1,066	1.89%	4,603	6.53%	5,669	4.47%
College of Veterinary Medicine	VM	14,082	24.98%	8,229	11.68%	22,311	17.59%
Graduate School	GS	17	0.03%	350	0.50%	367	0.30%
Provost and VP for Academic Affairs	PR	31	0.06%	174	0.25%	205	0.17%
<b>Total Credit Hours Taken</b>		<b>56,374</b>	<b>100.00%</b>	<b>70,458</b>	<b>100.00%</b>	<b>126,832</b>	<b>100.00%</b>

### Total Credit Hours Taken

College/School	College Code	Total Credit Hours Taken	% to Total
College of Agriculture	AG	33,677	3.94%
College of Arch. Design & Construction	AR	50,639	5.92%
Raymond J. Harbert College of Business	BU	180,951	21.16%
College of Education	ED	68,744	8.04%
Samuel Ginn Clg of Engineering	EN	160,868	18.81%
College of Forestry, Wildlife & Environment	FW	17,016	1.99%
College of Human Sciences	HS	45,732	5.35%
College of Liberal Arts	LA	136,786	15.99%
College of Nursing	NU	33,399	3.91%
Harrison College of Pharmacy	PY	22,146	2.59%
Coll. of Sciences & Mathematics	SM	74,980	8.77%
College of Veterinary Medicine	VM	22,311	2.61%
Graduate School	GS	367	0.04%
Provost and VP for Academic Affairs	PR	7,618	0.88%
<b>Total Credit Hours Taken</b>		<b>855,234</b>	<b>100.00%</b>

# Auburn University Central Allocation Metrics

## Credit Hours



## DIRECT EXPENSES

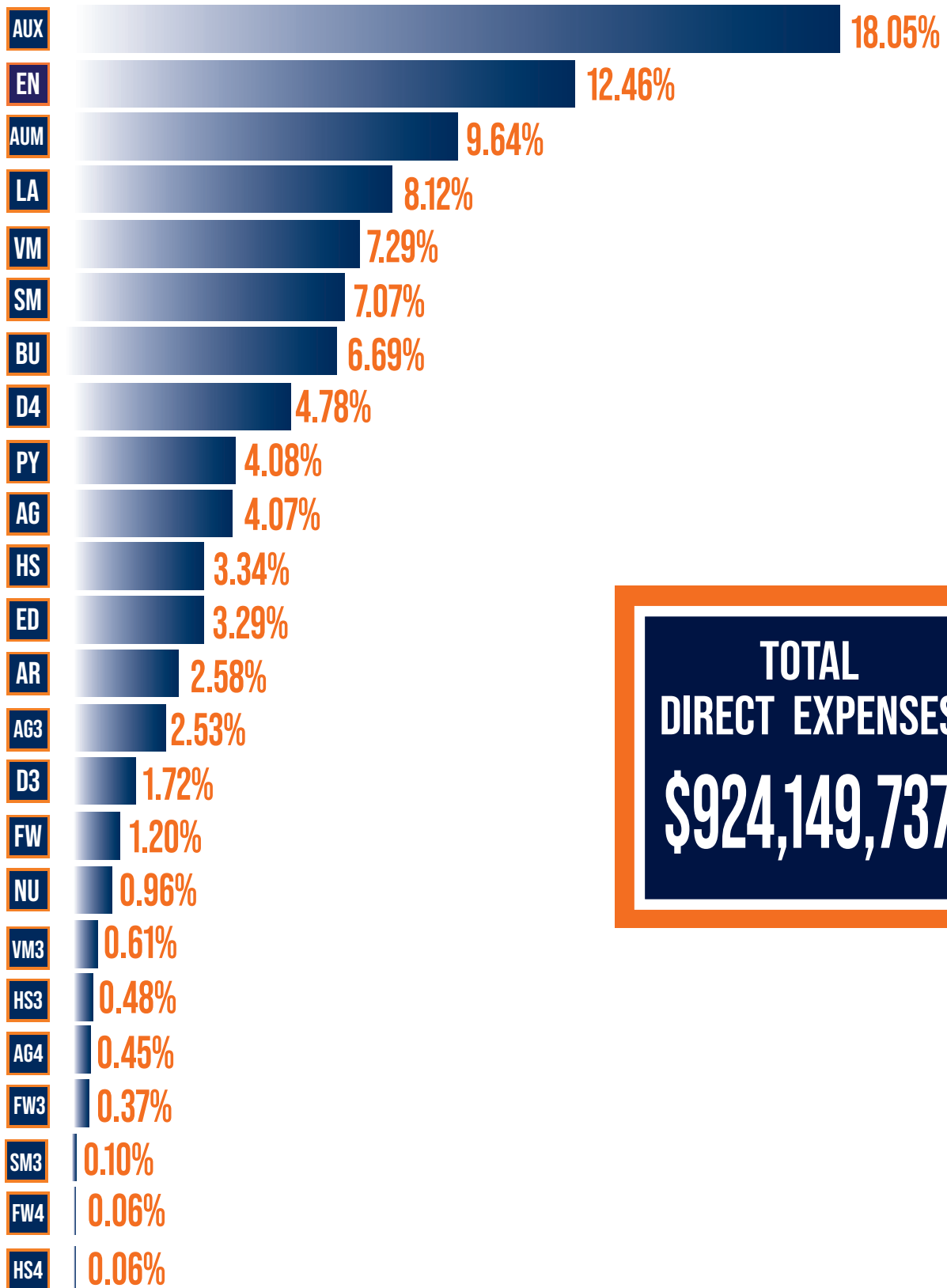
**October 1, 2021-September 30, 2022**

College/School/Unit	College Code	Total Expenses	% to Total
College of Agriculture (Div 1)	AG	37,630,979	4.07%
College of Architecture Design & Construction	AR	23,865,139	2.58%
Raymond J. Harbert College of Business	BU	61,866,498	6.69%
College of Education (Div 1)	ED	30,431,643	3.29%
Samuel Ginn College of Engineering (Div 1)	EN	115,134,105	12.46%
College of Forestry, Wildlife & Environment (Div 1)	FW	11,099,692	1.20%
College of Human Sciences (Div 1)	HS	30,876,547	3.34%
College of Liberal Arts	LA	75,064,753	8.12%
College of Nursing	NU	8,907,278	0.96%
Harrison College of Pharmacy (Div 1)	PY	37,678,043	4.08%
College of Sciences & Mathematics (Div 1)	SM	65,324,826	7.07%
College of Veterinary Medicine (Div 1)	VM	67,326,235	7.29%
College of Agriculture (Div 3)	AG3	23,381,082	2.53%
College of Forestry, Wildlife & Environment (Div 3)	FW3	3,384,049	0.37%
College of Human Sciences (Div 3)	HS3	4,471,045	0.48%
College of Sciences & Mathematics (Div 3)	SM3	937,349	0.10%
College of Veterinary Medicine (Div 3)	VM3	5,664,635	0.61%
College of Agriculture (Div 4)	AG4	4,115,693	0.45%
College of Forestry, Wildlife & Environment (Div 4)	FW4	558,039	0.06%
College of Human Sciences (Div 4)	HS4	590,680	0.06%
Auburn University Aviation	AUX	3,284,722	0.36%
Auxiliary Enterprises	AUX	368,548	0.04%
Bookstore	AUX	16,017,652	1.73%
Campus Living	AUX	36,133,766	3.91%
Intercollegiate Athletics	AUX	98,245,853	10.63%
Parking Services	AUX	1,588,818	0.17%
Transit Services	AUX	9,779,115	1.06%
Office of Information Technology/CIO (Auxiliary Orgs Only)	AUX	1,254,126	0.15%
Auburn University-Montgomery	AUM	89,085,930	9.64%
Alabama Agricultural Experiment Station (AAES)	AAES	15,928,990	1.72%
Alabama Cooperative Extension System (ACES)	ACES	44,153,907	4.78%
<b>Total Pool for Allocation</b>		<b>924,149,737</b>	<b>100.00%</b>
<b>Other Central Units</b>		<b>333,797,251</b>	
<b>Total Direct Expenses</b>		<b>1,257,946,988</b>	

Direct Expenses are used to allocate the Central Unit-General Administration pool which is made up of SVP for Business and Administration/CFO, Office of the President and Risk Mgt. & Safety

# Auburn University Central Allocation Metrics

## Direct Expenses



## STUDENT HEADCOUNT

**Student Headcount is as of the 15th day of the Fall 2021 Semester.**

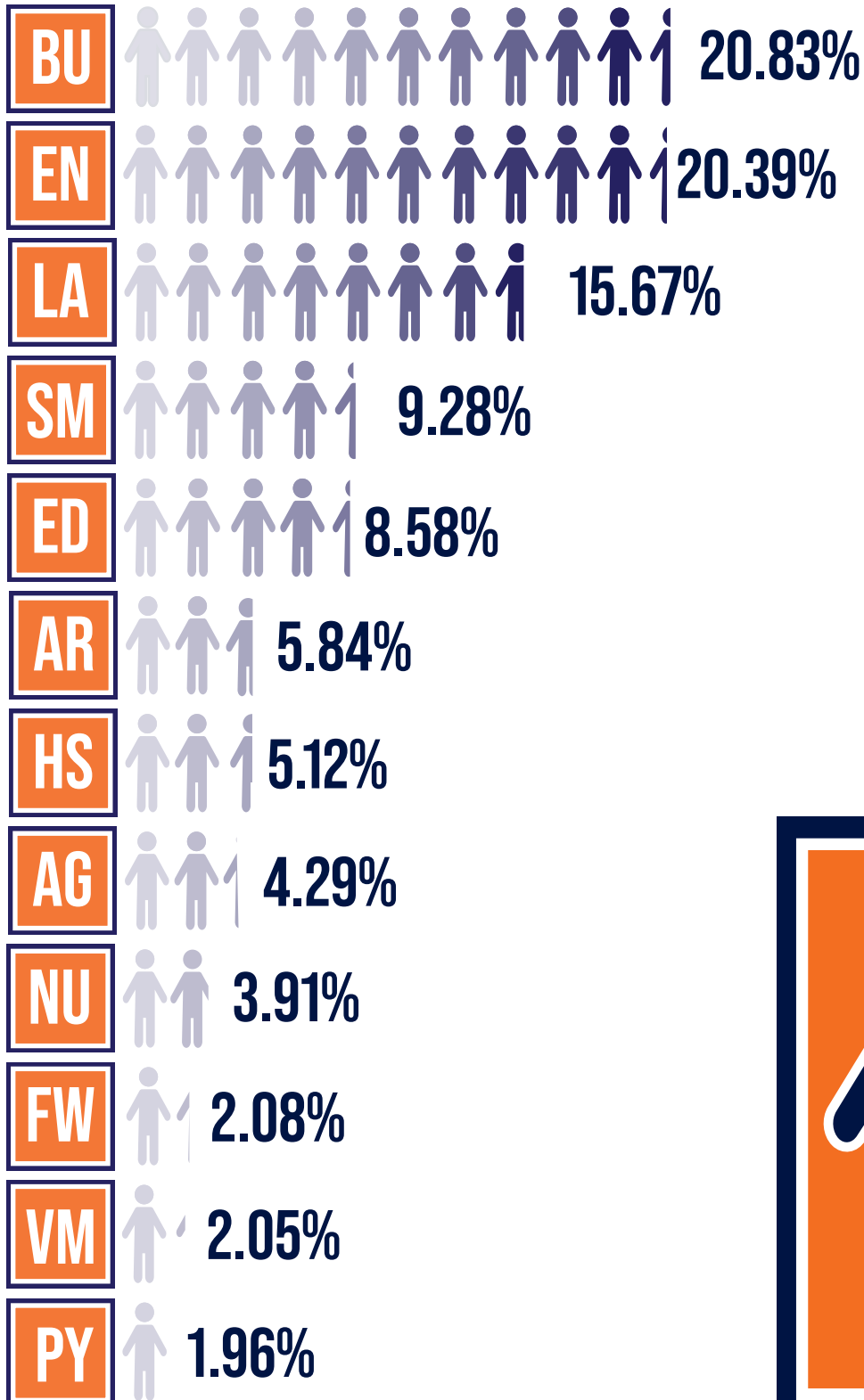
College/School	College Code	Total Headcount	% for Central Allocation	% for Other Fees
College of Agriculture	AG	1,334	4.29%	4.23%
College of Architecture Design & Construction	AR	1,820	5.84%	5.77%
Raymond J. Harbert College of Business	BU	6,487	20.83%	20.58%
College of Education	ED	2,673	8.58%	8.48%
Samuel Ginn College of Engineering	EN	6,352	20.39%	20.15%
College of Forestry, Wildlife & Environment	FW	649	2.08%	2.06%
College of Human Sciences	HS	1,594	5.12%	5.06%
College of Liberal Arts	LA	4,882	15.67%	15.49%
College of Nursing	NU	1,217	3.91%	3.86%
Harrison College of Pharmacy	PY	610	1.96%	1.93%
College of Sciences & Mathematics	SM	2,889	9.28%	9.16%
College of Veterinary Medicine	VM	639	2.05%	2.03%
<b>Total Allocable Student Headcount</b>		<b>31,146</b>	<b>100.00%</b>	
Graduate School	GS	41		0.13%
Provost and VP for Academic Affairs	PR	339		1.07%
<b>Total Student Headcount</b>		<b>31,526</b>		<b>100.00%</b>

Student Headcount is used to allocate the Central Unit-Advancement and Student Services 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



## SQUARE FOOTAGE

### Square Footage as of January, 2023

College/School/Unit	College Code	Total SQFT	Unclassified Assignable Areas	Special Use Facilities	Allocable SQFT	% to Total
College of Agriculture	AG	421,860	7,862	41,737	372,261	9.33%
College of Architecture Design & Construction	AR	90,045			90,045	2.26%
Raymond J. Harbert College of Business	BU	138,580		8,250	130,330	3.27%
College of Education	ED	122,087	2,214	823	119,050	2.98%
Samuel Ginn College of Engineering	EN	520,885	16,307	3,005	501,573	12.57%
College of Forestry, Wildlife & Environment	FW	70,770		2,273	68,497	1.72%
College of Human Sciences	HS	79,754		2,800	76,954	1.93%
College of Liberal Arts	LA	282,564		9,772	272,792	6.84%
College of Nursing	NU	34,421			34,421	0.86%
Harrison College of Pharmacy	PY	91,799	2,550	422	88,827	2.23%
College of Sciences & Mathematics	SM	316,234	1,739	868	313,627	7.86%
College of Veterinary Medicine	VM	463,474	11,071	82,761	369,642	9.27%
Alabama Agricultural Experiment Station	D3	23,536		12,549	10,987	0.28%
Alabama Cooperative Extension System	D4	19,835		445	19,390	0.49%
**Central Units	CU	1,662,621	21,655	119,779	1,521,187	38.11%
<b>Total SQFT</b>		<b>4,338,465</b>	<b>63,398</b>	<b>285,484</b>	<b>3,989,583</b>	<b>100.00%</b>

### \*SQUARE FOOTAGE AUXILIARY SERVICES

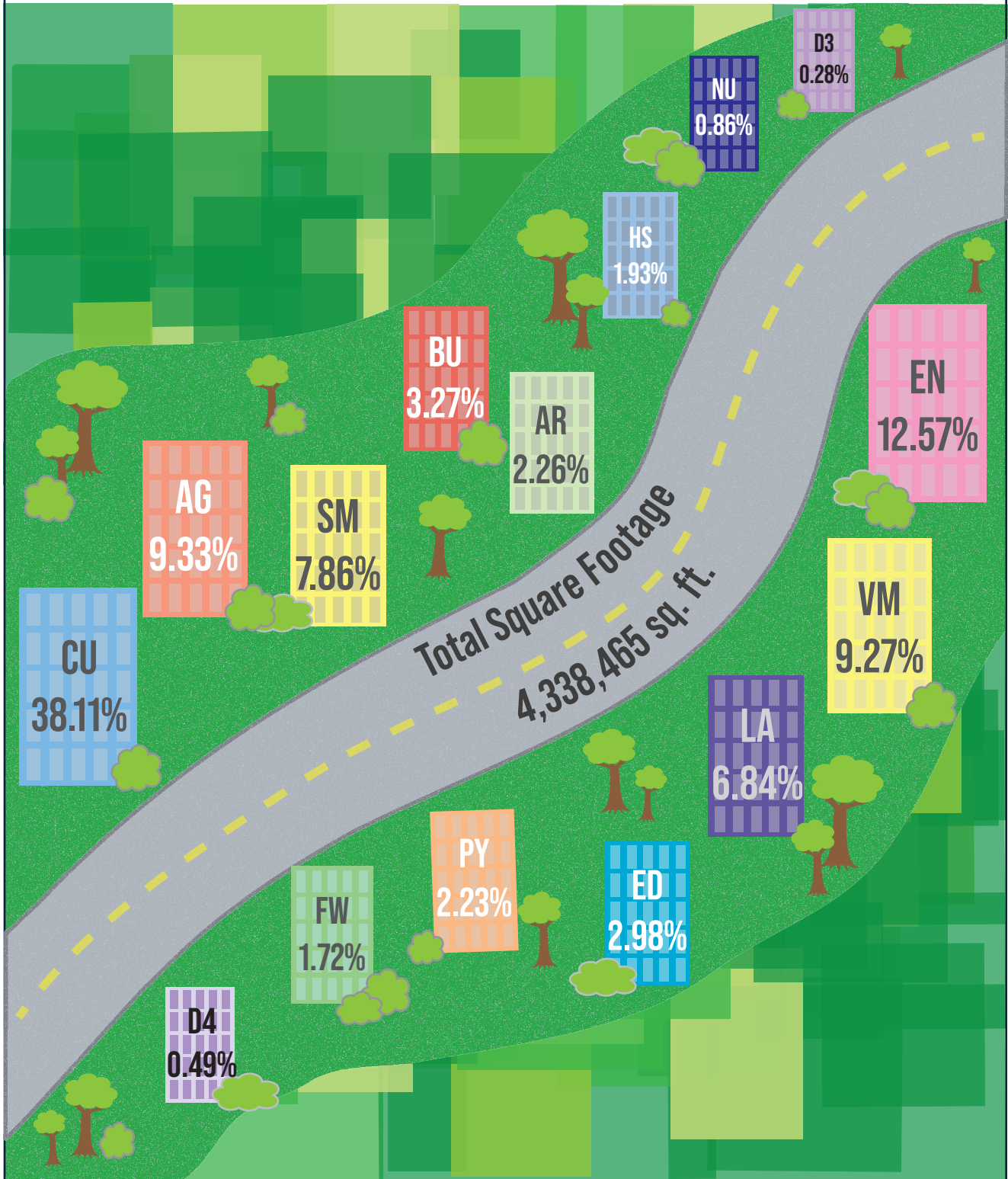
Auburn University Aviation	85,209	4,288		80,921	
Bookstore	20,450			20,450	
Campus Living	1,042,083	5,506		1,036,577	
Intercollegiate Athletics	978,107	1,665	738,834	237,608	
Transit Services	2,480				
Parking Services	1,135,917			1,135,917	
<b>Total Auxiliary Services</b>	<b>3,264,246</b>	<b>11,459</b>	<b>738,834</b>	<b>2,511,473</b>	
<b>Total SQFT</b>	<b>7,602,711</b>	<b>74,857</b>	<b>1,024,318</b>	<b>6,501,056</b>	
*Auxiliary Units do not receive a square footage allocation since their facilities' costs are paid directly.					

### \*\*SQUARE FOOTAGE CENTRAL UNITS BY AREA

Graduate Studies	4,928			4,928	
Library	276,149		195	275,954	
Provost and VP for Academic Affairs	482,863	819	13,239	468,805	
SVP, Business and Administration and CFO	32,047			32,047	
Vice President	29,594	1,280		28,314	
Office of the President	42,541	10,843		31,698	
Risk Management & Safety	15,445		2,615	12,830	
Enrollment Services	15,645	641		15,004	
AVP Communications and Marketing	7,627		490	7,137	
SVP, Advancement	9,955				
SVP, Student Affairs	319,517		5,077	314,440	
Vice President Facilities	254,865	8,072	94,135	152,658	
Vice President for Research	12,894		3,943	8,951	
Jule Collins Smith Museum	25,469			25,469	
Gogue Performing Arts Center	39,109			39,109	
Associate Provost & Vice President for University Outreach	17,728			17,728	
Office of Inclusion and Diversity	8,121			8,121	
Human Resources	11,544			11,544	
Office of Information Technology/CIO	47,485			47,485	
Campus Safety and Security	9,095		85	9,010	
<b>Total Central Units</b>	<b>1,662,621</b>	<b>21,655</b>	<b>119,779</b>	<b>1,521,187</b>	
**Central Unit square footage is allocated as a part of the central unit allocation.					

# Auburn University Central Allocation Metrics

## Square Footage





## SPONSORED PROGRAMS REVENUE

**October 1, 2021-September 30, 2022**

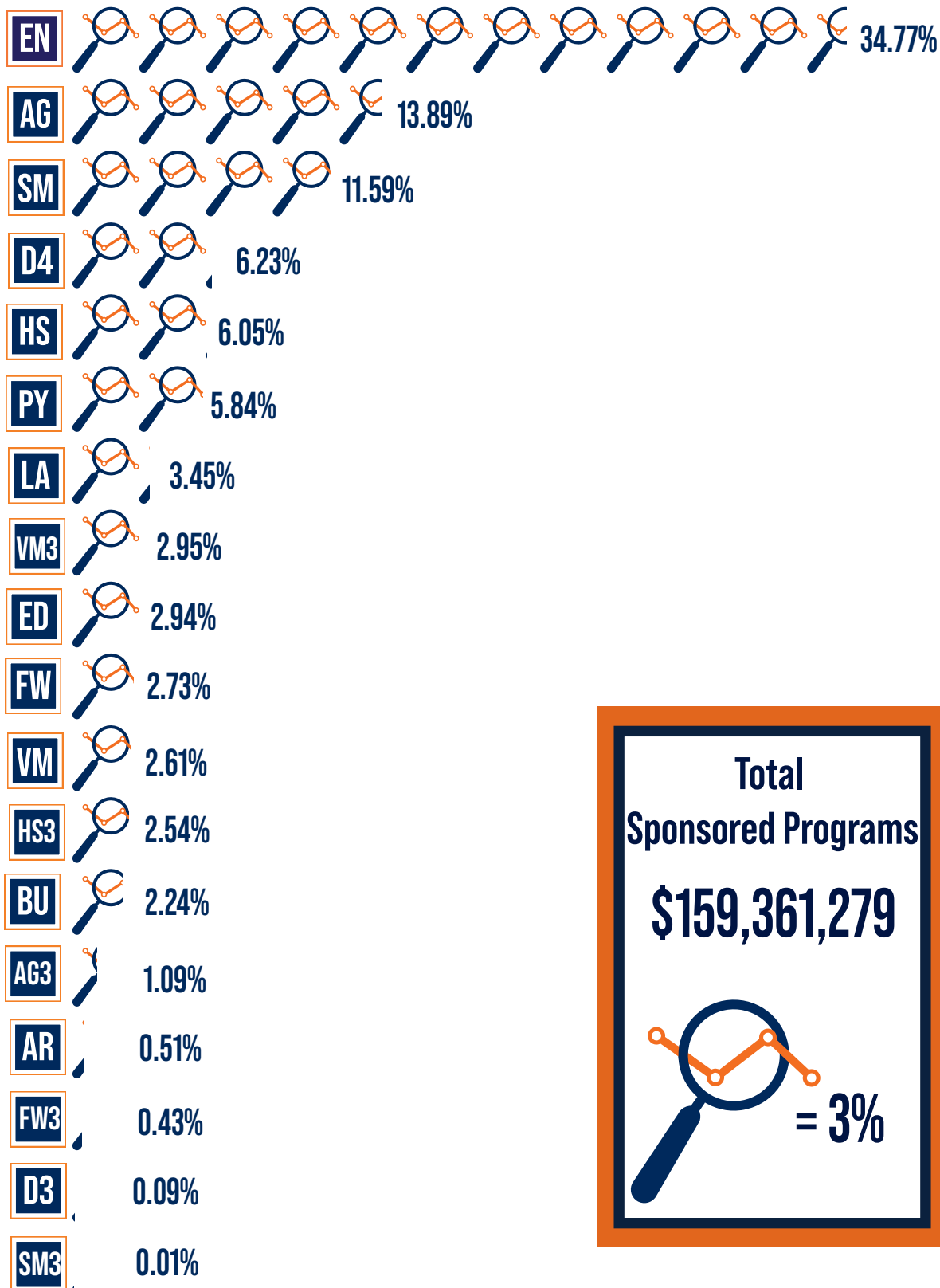
College/School/Auxiliary	College Code	Total Sponsored Program Revenue	% for Central Allocation	% for State Appropriations
College of Agriculture (Div 1)	AG	22,141,913	13.89%	13.89%
College of Architecture Design & Construction	AR	820,378	0.51%	0.51%
Raymond J. Harbert College of Business	BU	3,569,772	2.24%	2.24%
College of Education (Div 1)	ED	4,677,743	2.94%	2.94%
Samuel Ginn College of Engineering (Div 1)	EN	55,402,117	34.77%	34.77%
College of Forestry, Wildlife & Environment (Div 1)	FW	4,344,325	2.73%	2.73%
College of Human Sciences (Div 1)	HS	9,642,872	6.05%	6.05%
College of Liberal Arts	LA	5,498,822	3.45%	3.45%
College of Nursing	NU	66,683	0.04%	0.04%
Harrison College of Pharmacy (Div 1)	PY	9,298,764	5.84%	5.84%
College of Sciences & Mathematics (Div 1)	SM	18,468,782	11.59%	11.59%
College of Veterinary Medicine (Div 1)	VM	4,162,095	2.61%	2.61%
College of Agriculture (Div 3)	AG3	1,739,791	1.09%	1.09%
College of Forestry, Wildlife & Environment (Div 3)	FW3	692,010	0.43%	0.43%
College of Human Sciences (Div 3)	HS3	4,043,871	2.54%	2.54%
College of Sciences & Mathematics (Div 3)	SM3	10,911	0.01%	0.01%
College of Veterinary Medicine (Div 3)	VM3	4,693,436	2.95%	2.95%
Alabama Agricultural Experiment Station (AAES)	AAES	152,948	0.09%	0.09%
Alabama Cooperative Extension System (ACES)	ACES	9,934,047	6.23%	6.23%
<b>Total Allocable Sponsored Programs Revenue</b>		<b>159,361,279</b>	<b>100.00%</b>	<b>100.00%</b>
Auburn University-Montgomery		27,482,287		
Other Central Units		20,456,227		
<b>Total Sponsored Programs Revenue</b>		<b>207,299,792</b>		

The Sponsored Programs Revenue is used to allocate the SVP, Research & Economic Development costs and is based on the revenue generated in 2022 by area.

35% 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 Programs



## FACULTY/STAFF/STUDENT TOTAL FTE

**Student FTE is as of the Census day of the Fall 2021 Semester; Faculty/Staff FTE is as of October 31, 2021 and includes AUM, AAES and ACES**

College/School/Auxiliary	College Code	Total FTE	% to Total
College of Agriculture (Div 1)	AG	1,516	4.70%
College of Architecture Design & Construction	AR	1,789	5.54%
Raymond J. Harbert College of Business	BU	6,099	18.89%
College of Education (Div 1)	ED	2,421	7.50%
Samuel Ginn College of Engineering (Div 1)	EN	6,016	18.64%
College of Forestry, Wildlife & Environment (Div 1)	FW	652	2.02%
College of Human Sciences (Div 1)	HS	1,692	5.24%
College of Liberal Arts	LA	5,155	15.97%
College of Nursing	NU	1,206	3.74%
Harrison College of Pharmacy (Div 1)	PY	738	2.29%
College of Sciences & Mathematics (Div 1)	SM	3,036	9.40%
College of Veterinary Medicine (Div 1)	VM	1,015	3.14%
Auburn University Aviation	AUX	9	0.03%
Auxiliary Enterprises	AUX	3	0.01%
Bookstore	AUX	21	0.07%
Tiger Card	AUX	1	0.00%
Campus Living	AUX	58	0.18%
Intercollegiate Athletics	AUX	292	0.90%
Parking Services	AUX	26	0.08%
Alabama Agricultural Experiment Station (AAES)	D3	103	0.32%
Alabama Cooperative Extension System (ACES)	D4	433	1.34%
<b>Total Allocable FTE</b>		<b>32,281</b>	<b>100.00%</b>
Auburn University-Montgomery		562	
Other Central Units		2,077	
<b>Total FTE</b>		<b>34,920</b>	

Total FTE is used to allocate Central Unit-University Wide Support Pool which includes AVP for Univ. Outreach, Office of Inclusion and Diversity, Human Resources, Office of Information Technology/CIO, Jule Collins Smith Museum, AU Performing Arts Center and Campus Safety and Security.

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## FTE

