

University Contribution Margin Summary

Overview	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017 Budgeted	Trend
Arts & Sciences							
Revenue	178,436,771	195,500,763	205,192,385	220,081,278	222,460,600	236,590,469	
Financial Aid	43,447,261	47,450,251	49,878,527	54,504,608	60,970,165	65,743,368	
Expenses	54,292,873	60,374,725	64,266,751	67,776,605	71,062,109	76,045,485	
Contribution	80,696,637	87,675,787	91,047,107	97,800,065	90,428,326	94,801,615	
Contribution/Revenue	45.2%	44.8%	44.4%	44.4%	40.6%	40.1%	
Financial Aid/Revenue	24.3%	24.3%	24.3%	24.8%	27.4%	27.8%	
Expenses/Revenue	30.4%	30.9%	31.3%	30.8%	31.9%	32.1%	
Contribution/Student FTE	18,956	20,766	21,626	22,012	20,660	20,667	
Contribution/SCH	515	528	540	557	527	538	
Management							
Revenue	55,364,139	55,766,772	59,007,332	64,911,984	67,743,457	68,407,522	
Financial Aid	5,832,317	6,574,139	7,321,469	7,664,359	8,505,799	8,690,477	
Expenses	25,391,636	26,343,997	26,360,397	28,913,424	29,573,050	30,602,651	
Contribution	24,140,185	22,848,637	25,325,466	28,334,201	29,664,607	29,114,394	
Contribution/Revenue	43.6%	41.0%	42.9%	43.7%	43.8%	42.6%	
Financial Aid/Revenue	10.5%	11.8%	12.4%	11.8%	12.6%	12.7%	
Expenses/Revenue	45.9%	47.2%	44.7%	44.5%	43.7%	44.7%	
Contribution/Student FTE	6,743	8,065	8,908	9,499	9,832	10,127	
Contribution/SCH	467	453	500	527	544	553	
Nursing							
Revenue	24,763,527	30,072,292	34,798,208	37,282,444	41,594,765	44,408,965	
Financial Aid	4,322,993	4,819,597	5,104,521	4,849,824	5,286,651	5,559,464	
Expenses	9,075,032	12,780,853	16,502,123	19,613,709	22,483,864	23,324,583	
Contribution	11,365,502	12,471,842	13,191,564	12,818,910	13,824,251	15,524,919	
Contribution/Revenue	45.9%	41.5%	37.9%	34.4%	33.2%	35.0%	
Financial Aid/Revenue	17.5%	16.0%	14.7%	13.0%	12.7%	12.5%	
Expenses/Revenue	36.6%	42.5%	47.4%	52.6%	54.1%	52.5%	
Contribution/Student FTE	11,876	10,742	10,387	9,343	9,423	9,607	
Contribution/SCH	553	523	483	445	440	432	
Education							
Revenue	18,308,770	17,707,449	18,273,761	19,908,132	20,315,881	20,677,711	
Financial Aid	684,741	711,017	882,996	1,232,517	653,097	649,114	
Expenses	10,564,773	11,383,372	12,467,069	13,312,378	13,714,814	14,528,861	
Contribution	7,059,256	5,613,060	4,923,696	5,363,236	5,947,970	5,499,736	
Contribution/Revenue	38.6%	31.7%	26.9%	26.9%	29.3%	26.6%	
Financial Aid/Revenue	3.7%	4.0%	4.8%	6.2%	3.2%	3.1%	
Expenses/Revenue	57.7%	64.3%	68.2%	66.9%	67.5%	70.3%	
Contribution/Student FTE	7,308	6,023	5,608	5,569	6,196	5,845	
Contribution/SCH	337	281	246	254	287	268	
Law							
Revenue	28,851,262	27,683,373	24,603,819	23,484,483	24,893,350	24,804,671	
Financial Aid	3,610,309	3,496,927	2,851,613	3,637,112	4,606,338	2,536,335	
Expenses	20,251,116	19,401,878	19,423,400	12,160,310	13,096,379	13,790,367	
Contribution	4,989,837	4,784,568	2,328,806	7,687,060	7,190,633	8,477,969	
Contribution/Revenue	17.3%	17.3%	9.5%	32.7%	28.9%	34.2%	
Financial Aid/Revenue	12.5%	12.6%	11.6%	15.5%	18.5%	10.2%	
Expenses/Revenue	70.2%	70.1%	78.9%	51.8%	52.6%	55.6%	
Contribution/Student FTE	6,698	7,120	4,064	14,342	12,818	15,193	
Contribution/SCH	254	263	151	539	484	568	
Total							
Revenue	305,724,469	326,730,650	341,875,505	365,668,321	377,008,054	394,889,338	
Financial Aid	57,897,621	63,051,931	66,039,125	71,888,421	80,022,050	83,178,757	
Expenses	119,575,431	130,284,824	139,019,740	141,776,426	149,930,216	158,291,948	
Contribution	128,251,417	133,393,894	136,816,640	152,003,473	147,055,787	153,418,633	
Contribution/Revenue	42.0%	40.8%	40.0%	41.6%	39.0%	38.9%	
Financial Aid/Revenue	18.9%	19.3%	19.3%	19.7%	21.2%	21.1%	
Expenses/Revenue	39.1%	39.9%	40.7%	38.8%	39.8%	40.1%	
Contribution/Student FTE	13,323	13,566	13,999	14,762	14,164	14,506	
Contribution/SCH	476	479	485	518	502	511	

University Contribution Margin Summary

Expense Composition	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017 Budgeted	Trend
Arts & Sciences							
FT Faculty Comp/Revenue	17.6%	17.7%	18.2%	17.2%	18.5%	18.5%	
PT Faculty Comp/Revenue	6.4%	6.3%	6.2%	6.5%	6.3%	6.2%	
Staff Comp/Revenue	4.7%	4.6%	4.7%	4.9%	5.0%	5.5%	
Non-Comp Exp/Revenue	1.7%	2.2%	2.2%	2.2%	2.0%	2.0%	
Online Support/Revenue	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	
Management							
FT Faculty Comp/Revenue	21.4%	21.6%	21.1%	21.0%	21.2%	21.1%	
PT Faculty Comp/Revenue	6.7%	7.6%	7.3%	7.3%	6.6%	6.9%	
Staff Comp/Revenue	11.4%	12.1%	10.6%	10.0%	10.4%	10.6%	
Non-Comp Exp/Revenue	6.4%	5.9%	5.5%	5.9%	5.3%	6.0%	
Online Support/Revenue	0.0%	0.1%	0.2%	0.4%	0.1%	0.1%	
Nursing							
FT Faculty Comp/Revenue	15.3%	14.6%	16.6%	18.4%	19.0%	18.3%	
PT Faculty Comp/Revenue	8.9%	9.5%	9.2%	11.6%	13.3%	13.1%	
Staff Comp/Revenue	8.0%	8.3%	8.0%	8.8%	9.4%	10.2%	
Non-Comp Exp/Revenue	4.5%	9.1%	12.1%	11.6%	11.0%	9.2%	
Online Support/Revenue	0.0%	1.1%	1.4%	2.2%	1.3%	1.8%	
Education							
FT Faculty Comp/Revenue	25.9%	29.3%	31.3%	30.4%	31.8%	33.8%	
PT Faculty Comp/Revenue	12.5%	13.5%	13.2%	14.5%	14.1%	14.5%	
Staff Comp/Revenue	15.8%	16.8%	17.8%	15.4%	16.6%	17.7%	
Non-Comp Exp/Revenue	3.6%	3.7%	4.4%	4.8%	4.2%	4.0%	
Online Support/Revenue	0.0%	1.1%	1.5%	1.9%	0.8%	0.3%	
Law							
FT Faculty Comp/Revenue	24.8%	26.3%	31.9%	27.6%	27.6%	28.3%	
PT Faculty Comp/Revenue	4.4%	4.4%	5.5%	4.5%	4.6%	4.8%	
Staff Comp/Revenue	23.7%	25.1%	25.2%	15.1%	15.0%	15.9%	
Non-Comp Exp/Revenue	17.3%	14.3%	16.4%	4.5%	5.2%	6.4%	
Online Support/Revenue	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%	
Average							
FT Faculty Comp/Revenue	21.0%	21.9%	23.8%	22.9%	23.6%	24.0%	
PT Faculty Comp/Revenue	7.8%	8.3%	8.3%	8.9%	9.0%	9.1%	
Staff Comp/Revenue	12.7%	13.4%	13.3%	10.8%	11.3%	12.0%	
Non-Comp Exp/Revenue	6.7%	7.0%	8.1%	5.8%	5.6%	5.5%	
Online Support/Revenue	0.0%	0.4%	0.6%	0.9%	0.5%	0.5%	

University Contribution Margin Summary

Faculty and Staff Unrestricted FTE	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017 Budgeted	Trend
Arts & Sciences							
Full-Time Faculty FTE	237.0	252.0	261.0	273.5	282.3	277.5	
Staff FTE	81.5	86.5	96.0	102.5	101.4	104.8	
FT Faculty FTE/Staff FTE	2.9	2.9	2.7	2.7	2.8	2.6	
Student FTE/FT Faculty FTE	18	17	16	16	16	17	
Student FTE/Staff FTE	52	49	44	43	43	44	
SCH/FT Faculty FTE	661	659	647	642	608	635	
SCH/Staff FTE	1,922	1,920	1,758	1,712	1,692	1,681	
Management							
Full-Time Faculty FTE	77.3	82.0	85.0	86.6	89.0	85.5	
Staff FTE	54.0	58.0	61.0	64.0	66.0	63.0	
FT Faculty FTE/Staff FTE	1.4	1.4	1.4	1.4	1.3	1.4	
Student FTE/FT Faculty FTE	46	35	33	34	34	34	
Student FTE/Staff FTE	67	49	47	47	46	46	
SCH/FT Faculty FTE	668	615	596	620	613	616	
SCH/Staff FTE	957	870	830	839	826	835	
Nursing							
Full-Time Faculty FTE	41.0	48.0	56.0	59.0	59.7	60.5	
Staff FTE	17.0	22.0	25.0	34.5	36.5	42.9	
FT Faculty FTE/Staff FTE	2.4	2.2	2.2	1.7	1.6	1.4	
Student FTE/FT Faculty FTE	23	24	23	23	25	27	
Student FTE/Staff FTE	56	53	51	40	40	38	
SCH/FT Faculty FTE	501	497	487	488	527	594	
SCH/Staff FTE	1,208	1,085	1,091	834	861	838	
Education							
Full-Time Faculty FTE	36.0	38.0	44.0	45.0	47.0	47.1	
Staff FTE	26.5	26.5	28.8	32.3	32.6	33.1	
FT Faculty FTE/Staff FTE	1.4	1.4	1.5	1.4	1.4	1.4	
Student FTE/FT Faculty FTE	27	25	20	21	20	20	
Student FTE/Staff FTE	36	35	30	30	29	28	
SCH/FT Faculty FTE	583	526	454	469	441	435	
SCH/Staff FTE	792	754	694	653	635	620	
Law							
Full-Time Faculty FTE	27.4	28.0	29.8	32.8	34.6	36.9	
Staff FTE	41.8	46.2	38.3	36.8	34.8	36.8	
FT Faculty FTE/Staff FTE	0.7	0.6	0.8	0.9	1.0	1.0	
Student FTE/FT Faculty FTE	27	24	19	16	16	15	
Student FTE/Staff FTE	18	15	15	15	16	15	
SCH/FT Faculty FTE	717	648	519	435	429	404	
SCH/Staff FTE	470	394	403	387	426	406	
Total							
Full-Time Faculty FTE	418.7	448.0	475.8	496.9	512.5	507.5	
Staff FTE	220.8	239.2	249.1	270.2	271.4	280.5	
FT Faculty FTE/Staff FTE	1.9	1.9	1.9	1.8	1.9	1.8	
Student HC/FT Faculty FTE	23	22	21	21	20	21	
Student HC/Staff FTE	44	41	39	38	38	38	
SCH/FT Faculty FTE	644	622	593	590	572	591	
SCH/Staff FTE	1,221	1,165	1,132	1,086	1,080	1,070	

Notes:

See methodology handout for explanations and excluded organization activity.

Sources: Banner Student, Accounts Receivable, and Finance modules.

Tuition, Tuition Exceptions, and Financial Aid are allocated based on instructional activity.

FY2017 Available Budget as of 6/29/16.

MSAN allocated expenses from SOM reflected in A&S: FY14 \$18,851; FY15 \$20,416; FY16 \$5,497.

Full-time Equivalent (FTE): Student values are Fall Census figures. Faculty and Staff values from Position Audit Reports.

Faculty and Staff values omit those for excluded college organizations listed below.