

## Responsibility Centered Management (RCM) for CLA

### College Budget Under RCM in 2016

For purposes of discussion, we will be using budgetary data from FY2016. Table 1 shows these data. The first column represents the University's best guess of revenues and expenses that the college would incur in 2016. Note, CLA's estimated revenues are based on the previous year's student credit hour production (SCH). Note also that CLA was expected to barely break even. The budget actuals are shown in the next three columns (CLA Actual, Area Specific, and Total). The "CLA Actual" column focuses on the major RCM/Instructional component of CLA's budget. The "Area Specific" column represents revenues that are pass through dollars, which are restricted or encumbered to specific research/outreach/travel abroad expenses, and thus are outside of the RCM model. The "Total" column is directly comparable to the "CLA-Budget" column. Finally, the "Diff" column calculates the difference between the "CLA-Budget" and the "Total" columns.

(Table 1 Attachment)

FY 2016 was a very good year for CLA. The 2015 Freshman class (4,900) was the largest in the history of AU. Even as Sophomores, these students were still taking core courses in CLA. The 2016 Freshman class shrunk by 300 students, but was still sizable compared to the recent past. Large Freshmen classes equal high demand for core courses, which generated about \$9 million more in revenues than projected. It appears that CLA generated a surplus of \$5 million. However, because "Area Specific" dollars are already earmarked, the actual surplus is closer to \$3.2 million (CLA Actual).

### OBB vs Pure RCM

Old Base Budget: This is the basis of each unit's annual budget under the old budgeting model. It includes all "hard dollar" expenditures for salaries, benefits, and operating expenses.

- Because the Old Base Budget is a function of the previous incremental budgeting model, some unit's OBB may be out of balance. The reasons include untimely departures of faculty and staff during tough budget times and historic inequities among units. Even with these flaws, it is nonetheless our starting point.
- Under the OBB, "hard dollars" referred to budgeted monies for personnel and activities that were tied to state appropriated monies. As state dollars have declined in the past 20 years, revenue from tuition has become intermingled with these state appropriated dollars. "Soft dollars" on the other hand, are monies that can be generated from instructional, research, auxiliary, and outreach activities at Auburn. In the new budget model, hard vs soft dollars are not always easy to distinguish, especially when these dollars are derived from instruction. However, monies generated from externally funded research and auxiliary units can be still usefully thought of as "soft dollars" . .ie. . temporary dollars.

Those who peddle the RCM budget model for a living (Huron Consulting Group) indicate that a pure form of the RCM budgeting model should not be applied from the college level down to the departmental level. Rather, RCM principles should be used in measured doses to maintain funding for programs that may have 1) heavy studio/lab/graduate instructional requirements and/or 2) lack large core course offerings.

In the RCM model, departments that have large core course responsibilities have a natural advantage compared to those that don't. There are several reasons for this. First, these departments have a monopoly or near monopoly status within the institution for their required core courses. They have to do very little to attract students to their core courses. Second, the marginal effort to teach these required core classes decreases with each additional student credit hour produced. This creates economies of scale through either covering core responsibilities with large sections, or alternatively, with lower enrollment sections (25 to 35 students) that are taught predominately by less expensive instructors, lecturers and GTAs. Third, the college's academic priorities are not determined solely by credit hour production.

Even so, it is instructive to present the OBB for each unit compared to the pure RCM model. Table 2 shows the differences between these two ways of budgeting as it applies to FY 2016. The first column shows the OBB for each unit in 2016. The total for all units (excluding the Dean's Office and summer school salaries and benefits) is about \$35 million. The column labeled "Pure RCM Allocation" redistributes this \$35 million to each unit based on its percent of SCH.

The column labeled "RCM minus OBB" shows that there are stark differences between the RCM model and the OBB. The budgets for CLA's visual and performing arts departments would be decimated under a pure RCM approach. Psychology, Communication Disorders, Political Science and Foreign Languages would also be hurt. Whereas the budgets for History, Philosophy, Communication and Journalism, Economics and English (in that order) would increase. If CLA moved to this budgeting approach, which is an option for the college, CLA would need to institute some type of "mission enhancement" approach to redirect necessary budgetary resources to those departments that are revenue deficient.

An alternative RCM approach that some may consider more viable, is to use an RCM principles to allocate CLA's surplus of \$3.2 million in FY 2016. This approach is similar to the way that CLA distributes summer school revenues.

(Table 2 Attachment)

### **New Budgeting Approach and Nomenclature**

The change to the RCM budgeting approach—an approach that no longer recognizes base budgets, or hard vs soft dollars—necessitates a change in CLA's approach toward funding each unit's annual budget and in the language that we use to describe these budgets.

Funded Budget (FB): This is the new budget under RCM, which includes all spending on college allocated tenure line positions, lecturers, most instructors, advisors, graduate teaching assistants, and staff, plus operating expenses. The FB for each department does not include summer school expenditures or revenues from graduate tuition, Honors College or Auburn Global reimbursements. Graduate credit hours that generate revenue from tuition will be divided between the college and department generating the revenue (percentage to be determined). Honors and Auburn Global sections will continue to be offered by each department in cooperation with the Provost's office. These revenues flow directly into each department's spending account.

In the past three years, CLA has worked with several departments to fund instructors and lecturers for a variety of purposes. The costs for these instructors and lectures are currently covered by the college. We have transferred these salaries and benefits into the FB of each of these units. Table 3 shows the new FBs compared to the OBB.

(Table 3 Attachment)

Rules of FB: Unspent monies allocated to the FB do not roll over. All positions allocated to the FB that come open due to retirements, resignations, etc.. revert to back to the college. In most cases, departments will be asked apply to the dean and the budget committee to refill positions (more on this later).

Unit Spending Accounts (USA): These accounts are for reserves, restricted funds, indefinite funds, and carryover revenue. For this discussion, we will focus on carryover revenue. Carryover USAs contain monies that are allocated to each unit based on its revenue generating activities (instruction, grants, contracts, etc) and direct appropriations of surpluses from CLA. CLA will deposit surplus dollars (based on CLA's budget guidelines) allocated from undergraduate and graduate instruction into departmental USAs. Monies in each USA may roll over between budgetary years under normal/positive budgetary circumstances. These budgets are controlled by each unit in accordance to state spending guidelines and granting/contracting agency rules. USAs may also be created for any monies generated by indirect cost recovery, faculty indefinite accounts, and other monies that may be earmarked or encumbered for the unit's faculty members.

Foundation Accounts: Foundation accounts remain unchanged. These monies are raised through donations to CLA or one of its constituent units. These accounts are generally governed by Memorandums of Understanding (MOU) with donors.

### **Proposed Models**

Under RCM, there are a number performance criteria that we may use to allocate surplus revenues or deficits. Ultimately, we have to decide what we want to incentivize. There are positive and negatives for each.

Criteria	Positives	Negatives
SCH	Drives Revenue Incentivizes Butts in Seats	Unit Inequities due diff missions Chasing Credit Hours/Quality
FTE	Expenses tied to personnel	Incentivizes units to add positions
Equal	All units contribute to mission	Small units unequally benefit
Majors	Increased # Majors	Already large units unequally benefit

### *Model 1 (REModified RCM)*

The first model blends our current incremental CLA budget with a strong dose of RCM budgeting. The first step is to subtract the Funded Budget for CLA (all Units) from Total Revenues from Instruction – (Expenses + Mission Enhancement Cost) for a given FY budget year. If this balance is positive, it produces a surplus. If negative, it's a deficit. In FY 2016, after fully funding each department's FB, CLA produced an instructional surplus of almost \$1.93 million.

In this model, CLA proposes to allocate this surplus based on each department's share of SCH. Surpluses will be deposited into each department's USA. Table 4 shows the proposed allocation based on a 60/40 split between the departments and college. For comparison purposes, this table also shows each unit's actual summer school allocation for the Summer of 2016.

(Table 4 Attachment)

### *Model 2a and 2b (The Value of Equality)*

In model 2a, the surplus is divided into 1/3<sup>rd</sup> parts. The first 1/3<sup>rd</sup> goes to CLA administration. The second 1/3<sup>rd</sup> is equally distributed among the departments, and the final 1/3<sup>rd</sup> is distributed to the departments based on each department's share of SCH. The rationale for this model is that it equally values the credit hours produced and the importance of each unit to the mission of the college. Table 5 shows this outcome.

(Table 5 Attachment)

In model 2b, the weighting is changed to 33% Administration, 17% equally distributed, and 50% SCH. In this model, RCM principles are more dominant while still appreciating the value of each unit to the mission.

(Table 6 Attachment)

### *Model 3 (FTE Option)*

In this model, the surplus is divided into 1/3<sup>rd</sup> parts. The first 1/3<sup>rd</sup> goes to CLA administration. The second 1/3<sup>rd</sup> is distributed among the departments according each department's share of instructional FTE (number of faculty members), and the final 1/3<sup>rd</sup> is distributed to the departments based on each department's share of SCH. The rationale for using FTE is that a unit's expenses are directly tied to the number of faculty members in the department. Table 7 shows this outcome.

(Table 7 Attachment)

### *Model 4 (Multiple Criteria)*

In this model, the surplus is divided by a variety of criteria. The first 33% goes to CLA administration. 17% is equally distributed among the departments. 7.5% is distributed among the departments according each department's share of instructional FTE. 7.5% is distributed among departments by each department's share of the number of majors. Finally, 35% is distributed to the departments based on each department's share of SCH. The rationale for including the number of majors is that it creates a modest incentive for departments to increase the number of majors. Table 8 shows this outcome.

(Table 8 attachment)

### **Comparison**

Table 9 compares all of these different models. The green shaded numbers show which approach is the most beneficial to each department.

(Table 9 Attachment)

### **Recommendation of Budget Committee**

Based on all of the above, the budget committee recommends that Plan 4 be adopted for the FY2018 allocations. Members of the committee felt like this model struck the right balance of incentives for each unit. The committee however, is also interested in budget models that isolate graduate student revenues (paying graduate students versus those on GTAs/GRAs) as well as a scenario that develops an additional summer school component. The Dean's Office is currently gathering data and working on each of these scenarios.

### **Scope of the Budget Committee**

CLA's Budget Committee is responsible for making recommendations to the dean regarding:

- Changes in the FBs of each department, school, and major program in the college. These decisions will usually focus in the area of personnel (requests to refill positions), annual adjustments in the budgets for operating expenses, and programmatic alterations.
- Budget allocations for CLA interdisciplinary programs and centers.
- The amount of surplus revenues to be placed in reserve by the college.
- Other budgetary concerns that occur annually or randomly, including building and renovation projects, equipment and computer purchases, licensing fees, encumbrances, indirect cost recovery, college and department reserves, and maintenance expenses.
- Annual salary adjustments (merit, promotion, senior faculty enhancements) for faculty members, staff, and graduate assistants.
- Recommendations for budget cuts for underperforming units or antiquated functions, and the distribution of budget cuts if CLA runs a negative balance.

### **Faculty Positions**

When a faculty position comes open that is part of a unit's FB, the unit will generally be asked to hire an instructor to cover the coursework responsibilities of the open position for one year. Salary savings from the open position will be used to fund the instructor's salary. There may be exceptions to this request, based on the timing of the opening and the critical nature of the open position to that unit's mission.

Each spring, the Dean's Office will send a Request for Positions (RFP) to its units for filling FB tenure line\lecturer positions. In most instances, a unit's proposal will entail filling a position that has come open due to retirement, resignation, or nonrenewal. However, departments may also propose creating one or more new position(s) to meet growing student demand, additional programmatic responsibilities, and/or unfilled curricular needs.

Some departments, with large core responsibilities, will have multi-fill lines for part-time and full-time lecturers and/or instructors. These positions are filled based on student demand for these core classes. These positions may be filled without consultation with the budget committee.

### **Staff Positions**

The dean may choose to bring the question of refilling a staff position to the budget committee. However, because of the critical administrative function of most staff positions, the dean may routinely grant permission to units to conduct searches for permanent staff replacements without consultation with the budget committee.

Table 1: Estimated and Actual Budget for CLA in 2016

<b>College Of Liberal Arts</b>						
<b>2016 Actual - Allocated</b>	<b>Information Provided by</b>	<b>CLA - Budget</b>	<b>CLA Actual</b>	<b>Area Specific</b>	<b>Total</b>	<b>Diff</b>
<b>Revenues</b>						
Undergraduate Resident Tuition	Budget Services	33,339,881	35,179,487		35,179,487	1,839,606
Undergraduate Non-Resident	Budget Services	52,356,870	55,290,498		55,290,498	2,933,628
Graduate/Professional Tuition	Budget Services	4,217,093	4,888,326		4,888,326	671,233
Differential Tuition & Course Fees	Unit	-	50,808		50,808	50,808
Distance Learning Fees	Unit	20,000	-	23,776	23,776	3,776
Other Fees	Budget Services	-	3,579,417		3,579,417	3,579,417
<b>Gross Tuition and Fees Subtotal</b>		<b>89,933,844</b>	<b>98,988,536</b>	<b>23,776</b>	<b>99,012,312</b>	<b>9,078,468</b>
Student Aid	Budget Services	(13,175,157)	(18,988,768)		(18,988,768)	(5,813,611)
Waivers	Budget Services	(8,502,128)	(7,275,704)		(7,275,704)	1,226,424
State Appropriations Revenue	Budget Services	28,677,167	28,677,167		28,677,167	-
State Appropriations Revenue	Unit	-	-		-	-
Contract/Grants Revenues	Unit	2,900,000	-	3,161,148	3,161,148	261,148
Indirect Cost Recovery Revenue	Unit	288,848	-	429,596	429,596	140,748
Gifts & Private Support Revenue	Unit	520,000	-	705,711	705,711	185,711
Investment Income	Unit	500,000	-	556,000	556,000	56,000
Sales & Services Revenues	Unit	615,000	-	582,379	582,379	(32,621)
Other Revenue	Unit	1,385,000	-	1,185,672	1,185,672	(199,328)
Government Appropriations	Unit	-	-		-	-
Auxiliary Revenues	Unit	-	-		-	-
<b>Total Revenues</b>		<b>103,142,574</b>	<b>101,401,231</b>	<b>6,644,282</b>	<b>108,045,513</b>	<b>4,902,939</b>
<b>Expenses</b>						
Salaries	Unit	32,700,884	32,364,452	2,061,006	34,425,458	1,724,574
Wages	Unit	1,438,377	1,516,849	69,576	1,586,425	148,048
Employee Benefits	Unit	9,995,137	9,558,460	502,962	10,061,422	66,285
<b>Compensation Subtotal</b>		<b>44,134,398</b>	<b>43,439,761</b>	<b>2,633,544</b>	<b>46,073,305</b>	<b>1,938,907</b>
Equipment & Improvements	Unit	-	466,455	1,971	468,426	468,426
Other Operating Expenses	Unit	8,356,070	3,897,390	1,836,504	5,733,894	(2,622,176)
Inter-Departmental Credit	Unit	(826,019)	(621,534)	-	(621,534)	204,485
Transfers	Unit	-	-		-	-
<b>Total Expenses</b>		<b>51,664,449</b>	<b>47,182,073</b>	<b>4,472,018</b>	<b>51,654,091</b>	<b>(10,358)</b>
<b>Unit Margin</b>		<b>51,478,125</b>	<b>54,219,158</b>	<b>2,172,264</b>	<b>56,391,422</b>	<b>4,913,297</b>
<b>Central Unit Allocations-Full Year</b>						
Academic and Student Services	Budget Services	20,289,347	20,289,347		20,289,347	-
Administration	Budget Services	2,832,941	2,832,941		2,832,941	-
Alumni Affairs & Development	Budget Services	1,469,471	1,469,471		1,469,471	-
Facilities	Budget Services	4,440,360	4,440,360		4,440,360	-
Sponsored Programs	Budget Services	344,472	-	344,472	344,472	-
University-Wide Support	Budget Services	4,660,664	4,660,664		4,660,664	-
<b>Central Unit Allocation Sub-total</b>		<b>34,037,255</b>	<b>33,692,783</b>	<b>344,472</b>	<b>34,037,255</b>	<b>-</b>
<b>Margin after Central Unit Allocations</b>		<b>17,440,870</b>	<b>20,526,375</b>	<b>1,827,792</b>	<b>22,354,167</b>	<b>4,913,297</b>
*Less Mission Enhancement Program	Calculated	17,313,402	17,313,402		17,313,402	-
Plus Mission Enhancement Administration	Budget Services	-	-		-	-
<b>Margin After Mission Enhancement Fund</b>		<b>127,468</b>	<b>3,212,973</b>	<b>1,827,792</b>	<b>5,040,765</b>	<b>4,913,297</b>

\*Mission Enhancement will automatically recalculate as revenues are entered.

Table 2: OBB versus Pure RCM in FY 2016										
Expense	Old Base Budget (Fund 101001)	Fall-15	Spring-16	Sum-16	TOTAL	% of SCH	Pure RCM Allocation (base + summer)	RCM minus OBB Allocation	Pure RCM Surplus Allocation 3,212,973.03	Adjusted Total Allocation Under RCM
Economics	2,583,885.52	8,648	8,280	1,724	18,652	8.98%	3,150,613.06	566,727.54	288,525.00	3,439,138.05
Comm/Journ	2,963,770.09	9,039	9,184	3,690	21,913	10.55%	3,701,446.70	737,676.61	338,968.92	4,040,415.62
Comm Dis	1,602,375.83	2,287	1,928	1,093	5,308	2.56%	896,603.80	(705,772.03)	82,108.66	978,712.46
CAH	83,678.00	-	-	-	-	0.00%	-	0.00	0.00	-
English	5,711,240.96	17,426	15,095	2,434	34,955	16.83%	5,904,443.46	193,202.50	540,713.66	6,445,157.12
Foreign	3,262,184.13	8,454	8,043	816	17,313	8.34%	2,924,435.12	(337,749.01)	267,812.21	3,192,247.33
History	3,115,087.02	14,630	14,070	1,973	30,673	14.77%	5,181,147.02	2,066,060.00	474,476.05	5,655,623.07
Admin	8,015,995.64	102	86	-	188	-	-	0.00	0.00	-
Philos	1,808,978.25	7,887	7,851	1,548	17,286	8.32%	2,919,874.40	1,110,896.15	267,394.55	3,187,268.95
Political	2,646,964.21	5,798	5,833	1,309	12,940	6.23%	2,185,767.37	(461,196.84)	200,166.92	2,385,934.29
Psychology	3,864,406.40	8,085	7,488	1,576	17,149	8.26%	2,896,732.97	(967,673.43)	265,275.31	3,162,008.28
Sociology	1,797,592.29	5,034	5,099	531	10,664	5.13%	1,801,315.55	3,723.26	164,959.82	1,966,275.37
Art	1,553,667.30	2,500	2,222	198	4,920	2.37%	831,064.56	(722,602.74)	76,106.74	907,171.31
Music/Band	2,454,878.60	5,423	5,609	457	11,489	5.53%	1,940,670.89	(514,207.71)	177,721.62	2,118,392.51
Theater	1,719,745.06	2,238	1,784	422	4,444	2.14%	750,660.76	(969,084.30)	68,743.57	819,404.33
	43,184,449.30	97,551	92,572	17,771	207,894					
				Less:Admin	188					
Less: Admin/CAH	8,099,673.64				207,706	100.00%	35,084,775.66	(0.00)	3,212,973.03	38,297,748.69
	35,084,775.66									



<b>Table 3: Differences between OBB vs New FB</b>					
	<b>OLD</b>		<b>NEW</b>		<b>DIFF</b>
<b>Expense</b>	<b>Base Budget</b>		<b>Funded Budget</b>		<b>Inc/Dec</b>
	<b>(Fund 101001)</b>				
Economics	2,583,885.52		2,600,977.49		17,091.97
Comm/Journ	2,963,770.09		3,170,230.29		206,460.20
Comm Dis	1,602,375.83		1,741,476.88		139,101.05
English	5,711,240.96		5,784,917.36		73,676.40
Foreign	3,262,184.13		3,410,936.48		148,752.35
History	3,115,087.02		3,224,667.45		109,580.43
Philos	1,808,978.25		2,140,332.24		331,353.99
Political	2,646,964.21		2,723,039.93		76,075.72
Psychology	3,864,406.40		3,893,423.67		29,017.27
Sociology	1,797,592.29		1,866,792.49		69,200.20
Art	1,553,667.30		1,575,724.29		22,056.99
Music/Band	2,454,878.60		2,503,969.50		49,090.90
Theater	1,719,745.06		1,733,482.70		13,737.64
<b>TOTAL</b>	<b>35,084,775.66</b>		<b>36,369,970.78</b>		<b>1,285,195.12</b>

Table 4: Proposed Surplus Allocation vs Actual Summer School Allocation in FY 2016																				
YE Balance	Fall-15	Spring-16	Sum-16	TOTAL	%	FY 2016 Surplus Allocation				FY 2016 Summer School Allocation										
						Allocation	60% Department	40% CLA-Admin	Allocation	Department	CLA-Adm	Allocation	Department	CLA-Adm						
<b>1,927,777.91</b>																				
Economics	8,648	8,280	1,724	18,652	8.98%	173,114.47	103,868.68	69,245.79	182,606.54	105,911.79	76,694.75	424,687.45	246,318.72	178,368.73						
Comm/Journ	9,039	9,184	3,690	21,913	10.55%	203,380.73	122,028.44	81,352.29	424,687.45	246,318.72	178,368.73	235,792.61	136,759.71	99,032.90						
Comm Dis	2,287	1,928	1,093	5,308	2.56%	49,265.04	29,559.03	19,706.02	235,792.61	136,759.71	99,032.90									
CAH	-	-	-	-	0.00%	-	-	-	-	-	-									
English	17,426	15,095	2,434	34,955	16.83%	324,427.20	194,656.32	129,770.88	96,302.77	55,855.61	40,447.16	42,404.35	24,594.52	17,809.83						
Foreign	8,454	8,043	816	17,313	8.34%	160,686.83	96,412.10	64,274.73	42,404.35	24,594.52	17,809.83									
History	14,630	14,070	1,973	30,673	14.77%	284,684.76	170,810.85	113,873.90	362,128.34	210,034.44	152,093.90									
Admin	102	86	-	188		-	-	-	-	-	-									
Philos	7,887	7,851	1,548	17,286	8.32%	160,436.24	96,261.74	64,174.49	202,185.33	117,267.49	84,917.84									
Political	5,798	5,833	1,309	12,940	6.23%	120,099.79	72,059.87	48,039.91	291,884.40	169,292.95	122,591.45									
Psychology	8,085	7,488	1,576	17,149	8.26%	159,164.70	95,498.82	63,665.88	223,647.37	129,715.48	93,931.90									
Sociology	5,034	5,099	531	10,664	5.13%	98,975.59	59,385.35	39,590.24	68,997.67	40,018.65	28,979.02									
Art	2,500	2,222	198	4,920	2.37%	45,663.91	27,398.34	18,265.56	14,252.36	8,266.37	5,985.99									
Music/Band	5,423	5,609	457	11,489	5.53%	106,632.65	63,979.59	42,653.06	29,826.48	17,299.36	12,527.12									
Theater	2,238	1,784	422	4,444	2.14%	41,246.02	24,747.61	16,498.41	95,572.11	55,431.82	40,140.29									
			<b>97,551</b>	<b>92,572</b>	<b>17,771</b>	<b>207,894</b>	<b>188</b>	<b>207,706</b>	<b>100.00%</b>	<b>1,927,777.91</b>	<b>1,156,666.75</b>	<b>771,111.16</b>	<b>2,270,287.76</b>	<b>1,316,766.90</b>	<b>953,520.86</b>					

Table 5: One-third Distributed Equally										
	Balance	Fall-15	Spring-16	Sum-16	TOTAL	%	1/3 CLA-Admin	1/3 Department (Equally)	1/3 Department (SCH)	TOTAL
	<b>1,927,777.91</b>									
Economics		8,648	8,280	1,724	18,652	8.98%	-	49,430.20	57,704.82	107,135.03
Commw/Journ		9,039	9,184	3,690	21,913	10.55%	-	49,430.20	67,793.58	117,223.78
Comm Dis		2,287	1,928	1,093	5,308	2.56%	-	49,430.20	16,421.68	65,851.88
CAH		-	-	-	-	0.00%	-	-	-	-
English		17,426	15,095	2,434	34,955	16.83%	-	49,430.20	108,142.40	157,572.60
Foreign		8,454	8,043	816	17,313	8.34%	-	49,430.20	53,562.28	102,992.48
History		14,630	14,070	1,973	30,673	14.77%	-	49,430.20	94,894.92	144,325.12
Admin		102	86	-	188	0.00%	642,592.64	-	-	642,592.64
Philos		7,887	7,851	1,548	17,286	8.32%	-	49,430.20	53,478.75	102,908.95
Political		5,798	5,833	1,309	12,940	6.23%	-	49,430.20	40,033.26	89,463.46
Psychology		8,085	7,488	1,576	17,149	8.26%	-	49,430.20	53,054.90	102,485.10
Sociology		5,034	5,099	531	10,664	5.13%	-	49,430.20	32,991.86	82,422.07
Art		2,500	2,222	198	4,920	2.37%	-	49,430.20	15,221.30	64,651.50
Music/Band		5,423	5,609	457	11,489	5.53%	-	49,430.20	35,544.22	84,974.42
Theater		2,238	1,784	422	4,444	2.14%	-	49,430.20	13,748.67	63,178.87
		<b>97,551</b>	<b>92,572</b>	<b>17,771</b>	<b>207,894</b>					
				Less:Admin	188					
					<b>207,706</b>	<b>100.00%</b>	<b>642,592.64</b>	<b>642,592.64</b>	<b>642,592.64</b>	<b>1,927,777.91</b>

<b>Table 6: 17% Distributed to Department Equally</b>										
	<b>Balance</b>	<b>Fall-15</b>	<b>Spring-16</b>	<b>Sum-16</b>	<b>TOTAL</b>	<b>%</b>	<b>CLA-Admin</b>	<b>17%</b>	<b>50%</b>	<b>TOTAL</b>
	<b>1,927,777.91</b>						<b>33%</b>	<b>Department (Equally)</b>	<b>Department (SCH)</b>	
Economics		8,648	8,280	1,724	18,652	8.98%	-	25,209.40	86,557.23	111,766.64
Commw/Journ		9,039	9,184	3,690	21,913	10.55%	-	25,209.40	101,690.36	126,899.77
Comm Dis		2,287	1,928	1,093	5,308	2.56%	-	25,209.40	24,632.52	49,841.93
CAH		-	-	-	-	0.00%	-	-	-	-
English		17,426	15,095	2,434	34,955	16.83%	-	25,209.40	162,213.60	187,423.01
Foreign		8,454	8,043	816	17,313	8.34%	-	25,209.40	80,343.42	105,552.82
History		14,630	14,070	1,973	30,673	14.77%	-	25,209.40	142,342.38	167,551.78
Admin		102	86	-	188	0.00%	636,166.71	-	-	636,166.71
Philos		7,887	7,851	1,548	17,286	8.32%	-	25,209.40	80,218.12	105,427.52
Political		5,798	5,833	1,309	12,940	6.23%	-	25,209.40	60,049.89	85,259.30
Psychology		8,085	7,488	1,576	17,149	8.26%	-	25,209.40	79,582.35	104,791.75
Sociology		5,034	5,099	531	10,664	5.13%	-	25,209.40	49,487.79	74,697.20
Art		2,500	2,222	198	4,920	2.37%	-	25,209.40	22,831.95	48,041.36
Music/Band		5,423	5,609	457	11,489	5.53%	-	25,209.40	53,316.32	78,525.73
Theater		2,238	1,784	422	4,444	2.14%	-	25,209.40	20,623.01	45,832.41
		<b>97,551</b>	<b>92,572</b>	<b>17,771</b>	<b>207,894</b>					
				Less:Admin	188					
					<b>207,706</b>	<b>100.00%</b>	<b>636,166.71</b>	<b>327,722.24</b>	<b>963,888.96</b>	<b>1,927,777.91</b>

Table 7: One Third Distributed to Departments using FTE										
	Balance	Fall-15	Spring-16	Sum-16	TOTAL	%	1/3 CLA-Admin	1/3 Department (FTE)	1/3 Department (SCH)	TOTAL
	<b>1,927,777.91</b>									
Economics		8,648	8,280	1,724	18,652	8.98%	-	33,369.08	57,704.82	91,073.90
Commw/Journ		9,039	9,184	3,690	21,913	10.55%	-	61,552.81	67,793.58	129,346.38
Comm Dis		2,287	1,928	1,093	5,308	2.56%	-	32,958.73	16,421.68	49,380.41
CAH		-	-	-	-	0.00%	-	-	-	-
English		17,426	15,095	2,434	34,955	16.83%	-	110,981.57	108,142.40	219,123.97
Foreign		8,454	8,043	816	17,313	8.34%	-	66,682.21	53,562.28	120,244.48
History		14,630	14,070	1,973	30,673	14.77%	-	60,153.88	94,894.92	155,048.80
Admin		102	86	-	188	0.00%	642,592.64	-	-	642,592.64
Philos		7,887	7,851	1,548	17,286	8.32%	-	52,692.93	53,478.75	106,171.68
Political		5,798	5,833	1,309	12,940	6.23%	-	49,895.08	40,033.26	89,928.34
Psychology		8,085	7,488	1,576	17,149	8.26%	-	48,029.84	53,054.90	101,084.74
Sociology		5,034	5,099	531	10,664	5.13%	-	34,040.57	32,991.86	67,032.43
Art		2,500	2,222	198	4,920	2.37%	-	27,978.55	15,221.30	43,199.85
Music/Band		5,423	5,609	457	11,489	5.53%	-	40,009.32	35,544.22	75,553.54
Theater		2,238	1,784	422	4,444	2.14%	-	24,248.07	13,748.67	37,996.75
		<b>97,551</b>	<b>92,572</b>	<b>17,771</b>	<b>207,894</b>					
				Less:Admin	188					
					<b>207,706</b>	<b>100.00%</b>	<b>642,592.64</b>	<b>642,592.64</b>	<b>642,592.64</b>	<b>1,927,777.91</b>

Table 8 New: Multiple Criteria for Departmental Distribution												
	Balance	Fall-15	Spring-16	Sum-16	TOTAL	%	CLA-Admin	Department (Equally)	Department (FTE)	Department (Major)	Department (SCH)	TOTAL
	<b>1,927,777.91</b>						<b>33%</b>					
Economics	8,648	8,280	1,724	18,652	8.98%	-	25,209.40	7,508.04	5,480.08	60,590.06	98,787.59	
Comm/Journ	9,039	9,184	3,690	21,913	10.55%	-	25,209.40	13,849.38	40,544.32	71,183.25	150,786.36	
Comm Dis	2,287	1,928	1,093	5,308	2.56%	-	25,209.40	7,415.71	11,949.04	17,242.77	61,816.92	
CAH	-	-	-	-	0.00%	-	-	-	-	-	-	-
English	17,426	15,095	2,434	34,955	16.83%	-	25,209.40	24,970.85	8,899.97	113,549.52	172,629.75	
Foreign	8,454	8,043	816	17,313	8.34%	-	25,209.40	15,003.50	2,801.84	56,240.39	99,255.13	
History	14,630	14,070	1,973	30,673	14.77%	-	25,209.40	13,534.62	7,375.44	99,639.66	145,759.13	
Admin	102	86	-	188	0.00%	636,166.71	-	-	-	-	-	636,166.71
Philos	7,887	7,851	1,548	17,286	8.32%	-	25,209.40	11,855.91	988.89	56,152.68	94,206.88	
Political	5,798	5,833	1,309	12,940	6.23%	-	25,209.40	11,226.39	25,834.64	42,034.93	104,305.36	
Psychology	8,085	7,488	1,576	17,149	8.26%	-	25,209.40	10,806.71	23,362.43	55,707.65	115,086.19	
Sociology	5,034	5,099	531	10,664	5.13%	-	25,209.40	7,659.13	9,023.58	34,641.46	76,533.57	
Art	2,500	2,222	198	4,920	2.37%	-	25,209.40	6,295.17	4,120.36	15,982.37	51,607.30	
Music/Band	5,423	5,609	457	11,489	5.53%	-	25,209.40	9,002.10	1,318.51	37,321.43	72,851.44	
Theater	2,238	1,784	422	4,444	2.14%	-	25,209.40	5,455.82	2,884.25	14,436.11	47,985.58	
	<b>97,551</b>	<b>92,572</b>	<b>17,771</b>	<b>207,894</b>								
			Less-Admin	188	<b>207,706</b>	<b>100.00%</b>	<b>636,166.71</b>	<b>327,722.24</b>	<b>144,583.34</b>	<b>144,583.34</b>	<b>674,722.27</b>	<b>1,927,777.91</b>

Table 9: Comparison Chart		Plan 1		Plan 2a		Plan 2b		Plan 3		Plan 4	
Department	SCH/CLA 60/40	CLA/Equal/SCH 33/33/33	CLA/Equal/SCH 33-17-50	CLA/FTE/SCH 33/33/33	CLA/Equal/FTE/Majors/SCH 33/17/7.5/7.5/35						
Economics	114,255.55	107,135.03	111,766.64	91,073.90	98,787.59						
Comm/Journ	134,231.28	117,223.78	126,899.77	129,346.38	150,786.36						
Comm Dis	32,514.93	65,851.88	49,841.93	49,380.41	61,816.92						
CAH	-	-	-	-	-						
English	214,121.95	157,572.60	187,423.01	219,123.97	172,629.75						
Foreign	106,053.31	102,992.48	105,552.82	120,244.48	99,255.13						
History	187,891.94	144,325.12	167,551.78	155,048.80	145,759.13						
Admin	636,166.71	642,592.64	636,166.71	642,592.64	636,166.71						
Philos	105,887.92	102,908.95	105,427.52	106,171.68	94,206.88						
Political	79,265.86	89,463.46	85,259.30	89,928.34	104,305.36						
Psychology	105,048.70	102,485.10	104,791.75	101,084.74	115,086.19						
Sociology	65,323.89	82,422.07	74,697.20	67,032.43	76,533.57						
Art	30,138.18	64,651.50	48,041.36	43,199.85	51,607.30						
Music/Band	70,377.55	84,974.42	78,525.73	75,553.54	72,851.44						
Theater	27,222.37	63,178.87	45,832.41	37,996.75	47,985.58						
	1,908,500.13	1,927,777.91	1,927,777.91	1,927,777.91	1,927,777.91						