

Beacon Budget Model Update

Campus Update

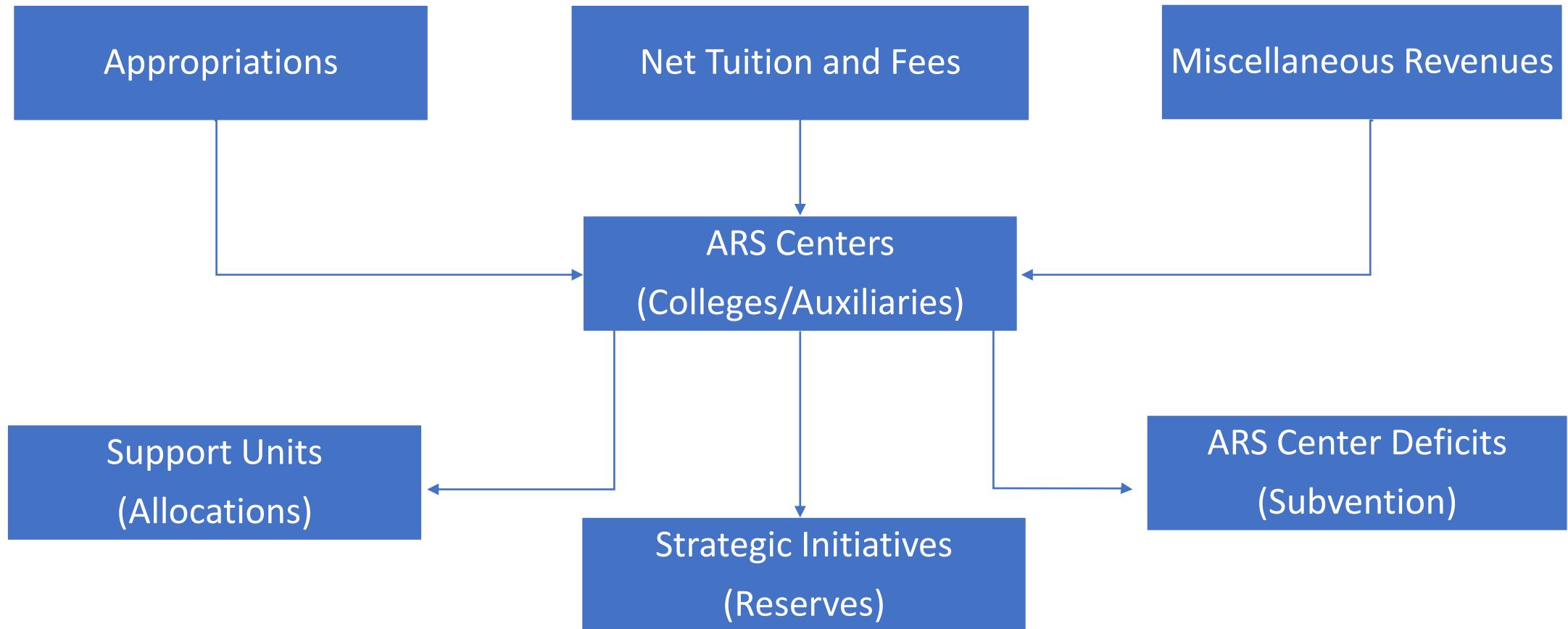
November 17, 2025

Agenda

- Beacon Budget Model – Update
- Model of FY2025 results under Beacon Budget Model
- Next Steps
- Q & A

Beacon Budget Model Update

Basic Model Design



Allocation Metrics

- Tuition & Fee Component Allocation
 - **General Undergraduate:** 80% COI – 20% COR.
 - **Graduate & Doctoral:** 80% COI – 20% COR.
 - **Tuition Differential:** 100% to unit that charges.
 - **Special Programs:** 100% to COI.
 - **Non-Credit Tuition:** Will be its own ARS Center, more to follow
 - **Student Fees:** 100% directly to purpose/course.
- State Appropriation (net of central costs)
 - **Degrees Awarded:** 45% allocated proportionately based on percent of total degrees.
 - **2-Year Retention:** 40% allocated proportionately based on total headcount.
 - **Research:** 15% allocated proportionately based on indirect research revenue

NOTE: Metrics are based on 3-year weighted averages (50%/30%/20%)

Model of FY2025 Results using the Beacon Budget Model

FY2025 Results (Income Statement Format \$000s)

Revenue	FY25
Gross Tuition	277,940
Discounting	(114,164)
Net Tuition & fees	163,776
Grants	103,141
Sales & Service, Educational	2,635
Auxillary Operating Revenue	14,118
Other Operating	3,524
State Appropriation	219,841
All Other Revenue	62,386
Total Revenue	569,422
Expense	
Payroll	351,039
Non-Personnel	136,234
Scholarships	5,705
Interest	19,450
Depreciation	41,251
Total Expense	553,679
Margin	15,743
Margin %	2.8%

FY2025 Results (BBM Summary Format)

FY 2025 Model Income Statement	Education & Human Development	Liberal Arts	Management	Manning College of Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	Centers & Institutes	Academic Unit Total	Revenue Based (Aux) Operations Total	Federal Stimulus/FE MA	Grand Total
Revenues											
Tuition & Fees	13,965,864	80,843,606	29,340,245	30,716,459	5,317,968	39,191,893	(262,648)	199,113,388	433,380	-	199,546,768
Grants & Contracts	34,407,339	7,407,956	111,051	10,759,457	7,300,529	12,314,730	1,096,885	73,397,946	186,014	-	73,583,960
Educational Sales & Services	15,983	152,766	150,215	221,635	14,515	15,005	20,480	590,599	929,266	-	1,519,865
Auxiliary	-	-	-	-	54,373	-	-	54,373	15,381,481	-	15,435,854
State Appropriation	16,186,783	41,617,505	20,535,384	20,395,380	4,972,384	38,116,311	1,256,733	143,080,479	-	-	143,080,479
All Other Revenue	2,703,604	3,834,372	1,521,562	2,556,453	520,311	2,970,013	389,428	14,495,743	745,726	-	15,241,469
Total Revenues	67,279,573	133,856,205	51,658,457	64,649,384	18,180,081	92,607,951	2,500,878	430,732,529	17,675,867	-	448,408,396
Direct Expenses											
Payroll & Fringe	37,595,472	73,598,334	24,391,914	26,270,389	8,907,736	37,202,483	2,750,768	210,717,095	3,649,884	-	214,366,979
Non-Payroll	12,760,995	6,996,060	998,423	8,163,485	3,715,361	5,445,715	207,850	38,287,890	16,496,414	-	54,784,303
Total Expenses	50,356,467	80,594,394	25,390,337	34,433,874	12,623,097	42,648,198	2,958,618	249,004,985	20,146,297	-	269,151,282
Unit Margin (Revenue - Direct Exp)	16,923,106	53,261,811	26,268,120	30,215,510	5,556,984	49,959,753	(457,740)	181,727,544	(2,470,430)	-	179,257,114
Indirect Expense Allocations											
Academic Support	4,616,234	15,088,965	9,059,479	6,305,742	1,153,210	11,990,417	43,056	48,257,104	-	-	48,257,104
Student Services	3,086,173	10,823,618	6,993,803	4,675,851	804,986	9,096,399	-	35,480,831	-	-	35,480,831
University Physical Plant	6,884,673	28,803,243	3,867,269	5,684,463	4,354,758	29,242,991	938,958	79,776,355	-	-	79,776,355
Total Indirect Allocations	14,587,080	54,715,826	19,920,551	16,666,056	6,312,954	50,329,808	982,014	163,514,290	-	-	163,514,290
Margin After Indirects and Participation	2,336,025	(1,454,015)	6,347,569	13,549,454	(755,970)	(370,054)	(1,439,755)	18,213,254	(2,470,430)	-	15,742,824

FY2025 Revenue – Beacon Budget Model

FY 2025 Model Income Statement	Education & Human Development	Liberal Arts	Management	Manning College of Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	Centers & Institutes	Academic Unit Toal	Revenue Based (Aux) Operations Total	Federal Stimulus/FE MA	Grand Total
Revenues											
Undergraduate Resident Tuition	3,994,978	66,399,043	15,099,720	20,733,816	4,688,544	34,283,064	-	145,199,165	-	-	145,199,165
Undergraduate NonRes Tuition	1,719,451	28,574,777	6,498,968	7,719,599	2,017,964	14,755,540	-	61,286,300	-	-	61,286,300
Graduate Resident Tuition	4,662,128	1,562,255	4,490,439	2,221,739	156,346	631,673	-	13,724,579	-	-	13,724,579
Graduate NonRes Tuition	8,371,822	3,784,720	6,884,897	1,980,877	467,960	1,890,668	-	23,380,944	-	-	23,380,944
TSI Tuition	-	-	-	-	-	-	-	-	-	-	-
Other Tuition (ContEd, Diff, Online)	1,775,186	7,293,305	4,872,920	5,776,019	582,615	4,384,253	-	24,684,299	433,380	-	25,117,679
Student Aid	(6,557,701)	(26,770,494)	(8,506,698)	(7,715,591)	(2,595,462)	(16,753,306)	(262,648)	(69,161,900)	-	-	(69,161,900)
Tuition & Fees	13,965,864	80,843,606	29,340,245	30,716,459	5,317,968	39,191,893	(262,648)	199,113,388	433,380	-	199,546,768
Federal Grants & Contracts	11,796,968	3,013,701	102,779	3,391,986	3,545,467	8,935,996	-	30,786,897	-	-	30,786,897
State Grants and Contracts	8,467,960	606,344	-	268,466	537,721	489,953	307,455	10,677,898	-	-	10,677,898
Local Grants & Contracts	1,806,417	2,664,153	-	651,073	168,423	105,042	123,961	5,519,069	-	-	5,519,069
Private Grants & Contracts	12,335,993	1,123,758	8,272	6,447,931	3,048,919	2,783,739	665,469	26,414,081	186,014	-	26,600,095
Educational Sales & Services	15,983	152,766	150,215	221,635	14,515	15,005	20,480	590,599	929,266	-	1,519,865
Auxiliary	-	-	-	-	54,373	-	-	54,373	15,381,481	-	15,435,854
REC	-	-	-	-	6	-	169,869	169,875	-	-	169,875
Other Operating	195,170	25,314	-	-	-	-	(19,594)	200,889	728,694	-	929,584
State Appropriation	16,186,783	41,617,505	20,535,384	20,395,380	4,972,384	38,116,311	1,256,733	143,080,479	-	-	143,080,479
Gifts	1,300,048	663,985	76,709	117,732	188,528	294,675	39,435	2,681,112	15,532	-	2,696,644
Investment Income	1,047,115	2,477,152	1,328,424	1,321,125	321,661	2,465,726	64,554	9,025,757	-	-	9,025,757
Unrealized Gain/Loss on Investment	-	-	-	-	-	-	-	-	-	-	-
Endowment Income	161,271	667,921	116,429	1,117,592	10,116	209,612	135,165	2,418,106	1,500	-	2,419,606
Non-Operating Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Non-Operating	-	-	-	4	-	-	-	4	-	-	4
Total Revenues	67,279,573	133,856,205	51,658,457	64,649,384	18,180,081	92,607,951	2,500,878	430,732,529	17,675,867	-	448,408,396

FY2025 Revenue –Tuition Allocation Details

	Education & Human Development	Liberal Arts	Management	Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	
Direct Tuition Revenue	4,416,929	1,735,863	6,879,158	10,784,724	137,045	1,272,172	Lab Fees, Differential, Special Priced Programs
Total Undergraduate Tuition							
Instructor Credit Hours (80%)	2.7%	50.8%	8.7%	10.9%	3.6%	23.4%	3-Year Weighted Average
Program Credit Hours (20%)	3.5%	32.3%	18.9%	14.9%	2.2%	28.1%	3-Year Weighted Average
	201,564,386	5,714,429	94,924,620	21,598,688	23,581,536	6,706,509	49,038,604
Total Graduate Tuition							
Instructor Credit Hours (80%)	34.6%	17.1%	28.0%	9.1%	2.3%	8.9%	3-Year Weighted Average
Program Credit Hours (20%)	32.4%	21.0%	25.4%	8.8%	2.2%	10.2%	3-Year Weighted Average
	27,483,399	9,388,095	4,922,625	7,545,836	2,480,195	624,306	2,522,341
Total Other Tuition							
Instructor Credit Hours (80%)	7.0%	46.2%	11.3%	10.6%	3.4%	21.4%	3-Year Weighted Average
Program Credit Hours (20%)	7.7%	30.7%	19.8%	14.1%	2.2%	25.5%	3-Year Weighted Average
	14,001,613	1,004,112	6,030,993	1,823,262	1,585,595	445,570	3,112,081
Total Financial Aid							
Instructor Credit Hours (80%)	7.0%	46.2%	11.3%	10.6%	3.4%	21.4%	3-Year Weighted Average
Program Credit Hours (20%)	7.7%	30.7%	19.8%	14.1%	2.2%	25.5%	3-Year Weighted Average
	(56,432,262)	(4,046,985)	(24,307,382)	(7,348,497)	(6,390,601)	(1,795,828)	(12,542,969)
Total GR Waivers							
Graduate Student Payroll	19.7%	19.3%	9.1%	10.4%	6.3%	33.1%	3-Year Weighted Average
	(12,729,638)	(2,510,716)	(2,463,112)	(1,158,202)	(1,324,990)	(799,633)	(4,210,337)
Grand Total Net Tuition	13,965,864	80,843,606	29,340,245	30,716,459	5,317,968	39,191,893	

FY2025 Revenue – State Appropriation Allocation

	Education & Human Development	Liberal Arts	Management	Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	
State Appropriation							
Research (15%)	36.7%	8.2%	0.3%	9.7%	11.2%	29.1%	3-Year Weighted Average
Degree Completion (45%)	10.9%	31.0%	20.8%	14.6%	2.2%	20.6%	3-Year Weighted Average
2nd Year HCT (40%)	3.0%	30.7%	13.3%	16.5%	2.3%	34.2%	3-Year Weighted Average
	139,497,086	16,186,783	38,292,944	20,535,384	20,395,380	4,972,384	38,116,311

State Appropriation	219,841,130
State Specials	3,583,393
Information Technology	13,755,541
University Advancement	11,353,210
Fiscal Operations	7,266,772
Campus Services	3,105,964
Chancellor	(761,740)
Human Resources	5,651,960
Marketing & Engagement	7,023,448
Inclusion & Belonging	400,508
Public Safety	5,769,901
Central Accruals/High Level	23,195,086
Appropriation to be Allocated	139,497,086

63% of full appropriation

FY2025 Expenses-Beacon Budget Model

FY 2025 Model Income Statement	Education & Human Development		Liberal Arts		Management		Manning College of Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	Centers & Institutes	Academic Unit Total	Revenue Based (Aux) Operations Total	Federal Stimulus/FE MA	Grand Total
	Category	Sub-Category	Sub-Sub-Category	Sub-Sub-Sub-Category	Sub-Sub-Sub-Sub-Category	Sub-Sub-Sub-Sub-Sub-Category	Sub-Sub-Sub-Sub-Sub-Sub-Category	Sub-Sub-Sub-Sub-Sub-Sub-Sub-Category	Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Category	Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Category	Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Category	Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Category	Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Category	
Direct Expenses														
Payroll	22,436,976	45,513,958	15,674,193	14,745,090	4,998,145	20,734,601	1,480,060	125,583,024	2,150,056	-	-	127,733,080	-	127,733,080
Temp./Non-benefitted Payroll	2,012,572	3,769,772	280,814	2,986,007	786,467	2,828,937	379,650	13,044,218	387,134	-	-	13,431,353	-	13,431,353
Grad Student Payroll	1,215,195	1,240,986	550,004	673,487	434,912	1,938,134	108,316	6,161,035	-	-	-	6,161,035	-	6,161,035
Non-Regular Payroll	1,645,093	2,804,301	940,117	1,241,430	434,428	2,386,781	92,763	9,544,913	98,146	-	-	9,643,058	-	9,643,058
Fringe Benefits	10,285,635	20,269,317	6,946,786	6,624,374	2,253,784	9,314,030	689,978	56,383,906	1,014,547	-	-	57,398,453	-	57,398,453
Total Compensation	37,595,472	73,598,334	24,391,914	26,270,389	8,907,736	37,202,483	2,750,768	210,717,095	3,649,884	-	-	214,366,979	-	214,366,979
Administrative Expenses	411,166	380,995	215,342	173,470	171,271	186,556	59,212	1,598,012	391,332	-	-	1,989,343	-	1,989,343
Central Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consulting Services	2,530,628	3,467,570	10,518	2,216,681	746,795	356,482	102,948	9,431,623	122,585	-	-	9,554,208	-	9,554,208
Depreciation	-	-	-	-	-	-	-	-	-	-	-	1,964,578	-	1,964,578
Equipment Leased/Purch./Maint.	192,563	261,405	37,090	125,331	108,355	414,087	9,027	1,147,859	407,161	-	-	1,555,020	-	1,555,020
Facility & Space Costs	19,389	14,022	2,100	43,817	62,635	(15,502)	2,144	128,605	262,776	-	-	391,381	-	391,381
Indirect and Overhead	26,147	13,135	(10,275)	353,329	(123,673)	(467,786)	(297,676)	(506,799)	437,049	-	-	(69,750)	-	(69,750)
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure & Land	53,623	4,735	1,820	203,253	-	6,673	5,420	275,523	3,109,702	-	-	3,385,225	-	3,385,225
Recharge	158,936	266,189	62,948	99,038	31,687	147,154	40,808	806,760	111,011	-	-	917,771	-	917,771
Principal & Interest	-	-	-	-	-	-	-	-	-	-	-	2,377,703	-	2,377,703
Purchased Services	3,596,855	595,814	18,498	2,414,349	1,991,614	2,185,839	166,005	10,968,973	6,517,288	-	-	17,486,262	-	17,486,262
Student Aid	4,084,074	491,570	198,667	650,974	146,829	486,705	36,385	6,095,204	455,254	-	-	6,550,458	-	6,550,458
Supplies & Services	631,378	595,660	284,972	1,501,056	241,914	1,643,632	44,427	4,943,039	107,919	-	-	5,050,958	-	5,050,958
Travel & Conferences	1,046,899	879,650	175,063	322,187	327,201	501,161	39,062	3,291,223	190,030	-	-	3,481,253	-	3,481,253
Utilities	-	-	-	-	10,733	-	89	10,821	42,026	-	-	52,848	-	52,848
Other	9,336	25,315	1,680	60,000	-	715	-	97,046	-	-	-	97,046	-	97,046
Total Expenses	50,356,467	80,594,394	25,390,337	34,433,874	12,623,097	42,648,198	2,958,618	249,004,985	20,146,297	-	-	269,151,282	-	269,151,282

FY2025 Indirect Expense Allocations- Beacon Budget Model

FY 2025 Model Income Statement	Education & Human Development	Liberal Arts	Management	Manning College of Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	Centers & Institutes	Academic Unit Total	Revenue Based (Aux) Operations Total	Federal Stimulus/FE MA	Grand Total
Indirect Expense Allocations											
Academic Affairs - Other	1,873,714	6,124,559	3,677,212	2,559,479	468,084	4,866,869	17,476	19,587,393	-		19,587,393
Continuing&Professional Stdys	27,747	90,695	54,454	37,902	6,932	72,071	259	290,059	-		290,059
Graduate Studies & Research	959,621	3,136,690	1,883,282	1,310,836	239,729	2,492,565	8,950	10,031,673	-		10,031,673
Academic Support Services	923,631	3,019,049	1,812,650	1,261,673	230,738	2,399,081	8,615	9,655,437	-		9,655,437
Vice Provost for Research	711,947	2,327,123	1,397,214	972,514	177,856	1,849,244	6,640	7,442,538	-		7,442,538
Honors College	119,578	390,862	234,675	163,343	29,873	310,598	1,115	1,250,044	-		1,250,044
Public & Community Services	(4)	(12)	(7)	(5)	(1)	(10)	(0)	(40)	-		(40)
Academic Support	4,616,234	15,088,965	9,059,479	6,305,742	1,153,210	11,990,417	43,056	48,257,104	-		48,257,104
Athletics/Recr & Special Prgms	597,774	2,096,475	1,354,661	905,686	155,921	1,761,922	-	6,872,439	-		6,872,439
Student Affairs	1,123,028	3,938,610	2,544,977	1,701,497	292,927	3,310,092	-	12,911,132	-		12,911,132
Enrollment Management	1,365,370	4,788,533	3,094,165	2,068,668	356,138	4,024,386	-	15,697,260	-		15,697,260
Student Services	3,086,173	10,823,618	6,993,803	4,675,851	804,986	9,096,399	-	35,480,831	-		35,480,831
Facilities	2,024,582	8,470,197	1,137,251	1,671,635	1,280,608	8,599,514	276,120	23,459,908	-		23,459,908
Debt Service	1,528,136	6,393,224	858,387	1,261,735	966,591	6,490,832	208,413	17,707,316	-		17,707,316
Depreciation & Interest Accrual	3,331,955	13,939,822	1,871,631	2,751,093	2,107,559	14,152,646	454,425	38,609,131	-		38,609,131
University Physical Plant	6,884,673	28,803,243	3,867,269	5,684,463	4,354,758	29,242,991	938,958	79,776,355	-		79,776,355
Total Indirect Allocations	14,587,080	54,715,826	19,920,551	16,666,056	6,312,954	50,329,808	982,014	163,514,290	-		163,514,290
Margin After Indirects and Participation	2,336,025	(1,454,015)	6,347,569	13,549,454	(755,970)	(370,054)	(1,439,755)	18,213,254	(2,470,430)	-	15,742,824

Next Steps

Next Steps

- Ongoing consultation with the Budget and Long-Range Planning Committee
- Engage Huron Consulting for transition planning
- Plan for a transition year in FY27
- Implementation of Oracle Enterprise Performance Management (EPM) system for budgeting and planning
- Continued piloting of various portions of the model during FY2026 and FY2027
- Next Campus Update in Spring 2026 – Date TBD
- Update materials on BBM website
- Plan for implementation in FY28

Questions and Answers