

# Beacon Budget Model Update

## Campus Update

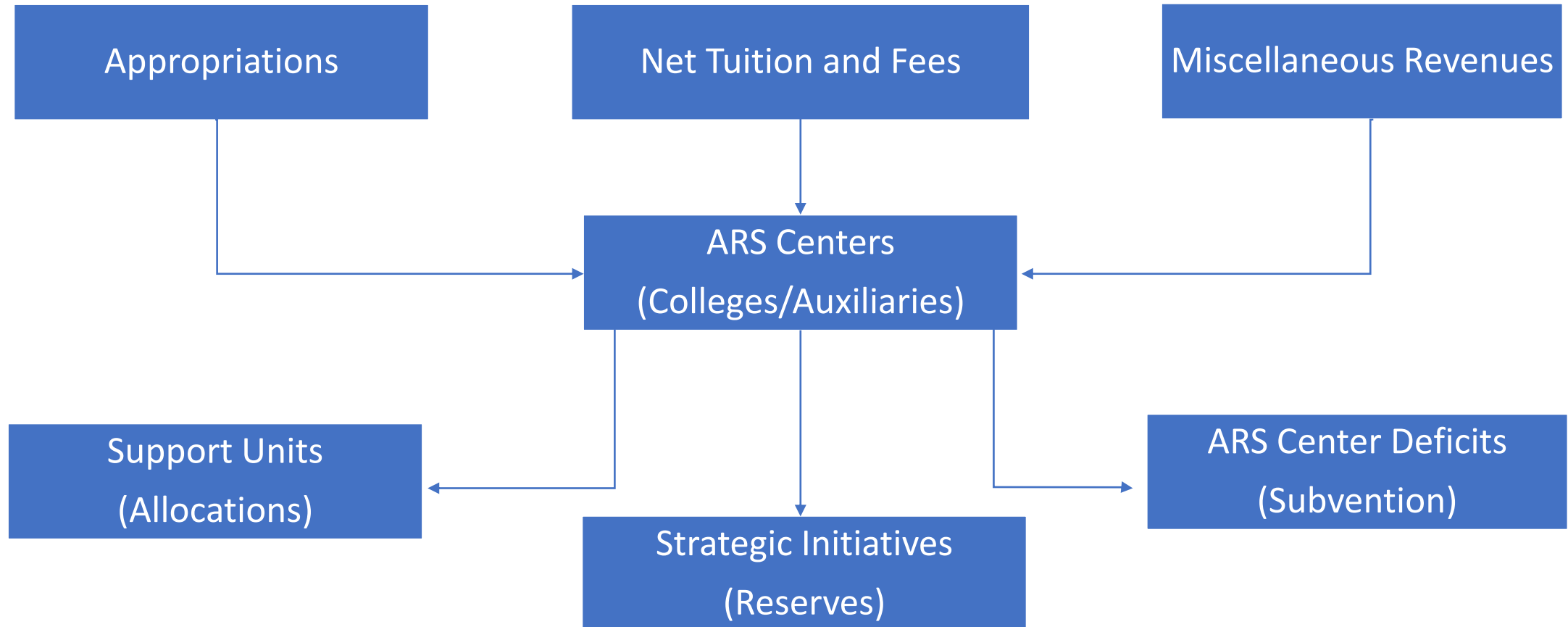
November 17, 2025

# 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)

<b>Revenue</b>	<b>FY25</b>
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
<b>Total Revenue</b>	<b>569,422</b>
<b>Expense</b>	
Payroll	351,039
Non-Personnel	136,234
Scholarships	5,705
Interest	19,450
Depreciation	41,251
<b>Total Expense</b>	<b>553,679</b>
<b>Margin</b>	<b>15,743</b>
<b>Margin %</b>	<b>2.8%</b>

# FY2025 Results (BBM Summary Format)

FY 2025 Model Income Statement									Revenue Based (Aux) Operations Total	Federal Stimulus/FE MA	Grand Total
	Education & Human Development	Liberal Arts	Management	Manning College of Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	Centers & Institutes	Academic Unit 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 Total	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
<b>Total Revenues</b>	<b>67,279,573</b>	<b>133,856,205</b>	<b>51,658,457</b>	<b>64,649,384</b>	<b>18,180,081</b>	<b>92,607,951</b>	<b>2,500,878</b>	<b>430,732,529</b>	<b>17,675,867</b>	<b>-</b>	<b>448,408,396</b>

# FY2025 Revenue –Tuition Allocation Details

	Education & Human Development	Liberal Arts	Management	Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	
<b>Direct Tuition Revenue</b>	<b>4,416,929</b>	<b>1,735,863</b>	<b>6,879,158</b>	<b>10,784,724</b>	<b>137,045</b>	<b>1,272,172</b>	Lab Fees, Differential, Special Priced Programs
<b>Total Undergraduate Tuition</b>							
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	<b>5,714,429</b>	<b>94,924,620</b>	<b>21,598,688</b>	<b>23,581,536</b>	<b>6,706,509</b>	<b>49,038,604</b>	
<b>Total Graduate Tuition</b>							
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	<b>9,388,095</b>	<b>4,922,625</b>	<b>7,545,836</b>	<b>2,480,195</b>	<b>624,306</b>	<b>2,522,341</b>	
<b>Total Other Tuition</b>							
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	<b>1,004,112</b>	<b>6,030,993</b>	<b>1,823,262</b>	<b>1,585,595</b>	<b>445,570</b>	<b>3,112,081</b>	
<b>Total Financial Aid</b>							
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)	<b>(4,046,985)</b>	<b>(24,307,382)</b>	<b>(7,348,497)</b>	<b>(6,390,601)</b>	<b>(1,795,828)</b>	<b>(12,542,969)</b>	
<b>Total GR Waivers</b>							
Graduate Student Payroll	19.7%	19.3%	9.1%	10.4%	6.3%	33.1%	3-Year Weighted Average
(12,729,638)	<b>(2,510,716)</b>	<b>(2,463,112)</b>	<b>(1,158,202)</b>	<b>(1,324,990)</b>	<b>(799,633)</b>	<b>(4,210,337)</b>	
<b>Grand Total Net Tuition</b>	<b>13,965,864</b>	<b>80,843,606</b>	<b>29,340,245</b>	<b>30,716,459</b>	<b>5,317,968</b>	<b>39,191,893</b>	

# FY2025 Revenue – State Appropriation Allocation

	Education & Human Development	Liberal Arts	Management	Nursing & Health Sciences	School for the Environment	Sciences & Mathematics	
<b>State Appropriation</b>							
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	<b>16,186,783</b>	<b>38,292,944</b>	<b>20,535,384</b>	<b>20,395,380</b>	<b>4,972,384</b>	<b>38,116,311</b>	

<b>State Appropriation</b>	<b>219,841,130</b>	
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	
<b>Appropriation to be Allocated</b>	<b>139,497,086</b>	63% of full appropriation

# FY2025 Expenses-Beacon Budget Model

## FY 2025 Model Income Statement

### Direct Expenses

	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
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
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
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
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
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
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
Adminsitratve Expenses	411,166	380,995	215,342	173,470	171,271	186,556	59,212	1,598,012	391,332	-	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
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
Facility & Space Costs	19,389	14,022	2,100	43,817	62,635	(15,502)	2,144	128,605	262,776	-	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)
Information Technology	-	-	-	-	-	-	-	-	-	-	-
Infrastructure & Land	53,623	4,735	1,820	203,253	-	6,673	5,420	275,523	3,109,702	-	3,385,225
Recharge	158,936	266,189	62,948	99,038	31,687	147,154	40,808	806,760	111,011	-	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
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
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
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
Utilities	-	-	-	-	10,733	-	89	10,821	42,026	-	52,848
Other	9,336	25,315	1,680	60,000	-	715	-	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

# 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