



Office of the Vice President & Chief Financial Officer

Update on UA Allocation and Assessment

October 2024

Task and Working Group

- **Tasks/Objectives**
 - Review the current allocation model for UA Assessment
 - Determine proposal UA Assessment amount for FY26
 - Create new UA Assessment Allocation Model for FY26
- **Working Group**
 - IUB, IUI, IUSM and Regional Campus financial leaders
 - UBO staff
 - Interim VPCFO
 - Meeting since June to develop allocation method



New Approach to UA Allocation

Working Group identified data/metrics that would tie to UA units and would be based on campus utilization/allocation of such data

Campus Spending



Employees



Student Enrollment

Adjusted enrollment metrics to account for tuition differentiation (IUB, IUI and Regionals)

Research



Space



UA Assessment FY26

Assessment figure would allow for earlier budget planning and reflect priorities of UA. Figure would be used in new UA allocation model

	FY25	FY26	Diff
UA Campus Assessment	\$308,834,999	\$308,834,999	\$0
Salary Adjustments		\$11,581,950	\$11,581,950
Cash to Base		\$11,030,735	\$11,030,735
Alignments		\$141,000	\$141,000
Other		\$60,883	\$60,883
Total UA Campus Assessment	\$308,834,999	\$331,649,566	\$22,814,567
UA Funded from Cash	\$43,342,457	\$32,170,723	(\$11,171,734)
Total	\$352,238,339	\$363,820,289	\$11,581,950

7.4% increase in campus UA Assessment

3.3% increase in UA Support



Data/Metric and UA Unit Application

All Student Enrollment (FTE)	All Employee Count (FTE)	Campus Expenditures	Total Research Proposals	Square Footage (Assignable)	Employee and Student Counts (FTE)
IU Alumni Association	General Counsel	Board of Trustees	Research	Capital Planning and Facilities	Diversity, Equity and Inclusion
International Affairs	Human Resources	President's Office			Public Safety
Regional Campus and Online Ed		IU Finance (CFO) and System Contingencies			Information Technology
Student Success		University Relations			
		Comms and Marketing			
		Strategic Operations			



Summary of Model Impact by Campus

	FY25 Assessment	FY26 Old Method	Difference	FY26 New Method	Difference
Bloomington	\$167,806,363	\$180,155,361	\$12,348,998	\$172,073,746	\$4,267,384
Indianapolis	\$66,594,949	\$71,696,033	\$5,074,084	\$67,817,513	\$1,222,564
School of Medicine	\$43,262,349	\$46,317,178	\$3,054,829	\$59,190,533	\$15,928,183
East	\$3,672,408	\$3,943,313	\$270,905	\$4,975,220	\$1,302,812
Kokomo	\$4,279,168	\$4,596,663	\$317,495	\$5,540,006	\$1,260,839
Northwest	\$7,108,642	\$7,634,573	\$525,931	\$6,275,692	(\$832,950)
South Bend	\$8,516,262	\$9,146,895	\$630,633	\$8,719,455	\$203,193
Southeast	\$7,594,859	\$8,158,579	\$563,720	\$7,057,401	(\$537,458)
TOTAL	\$308,834,999	\$331,649,566	\$22,814,567	\$331,649,566	\$22,814,567

