

Library Cost Allocation to Colleges

Total Net Library Costs ¹ FY 02 – Endowed Only	
Total Expenses	\$31,363,000
Less Revenues	\$ 8,129,000
Net Costs	\$23,234,000

Directly Assignable Net Costs	
Arts & Sciences	\$4,392,000
JGSM	\$ 454,000
Engineering	\$1,078,000
Architecture, Art & Planning	\$ 293,000
Law	<u>\$1,342,000</u>
	\$7,559,000

Allocable Net Costs
\$15,675,000

95%	
Endowed Colleges (\$14,891,000)	
Non-Tubs	Tubs
<u>\$13,251,000 (89%)²</u>	<u>\$1,640,000 (11%)²</u>

5%	
Contract Colleges \$784,000	

Allocated Based on Enrollment	
CALS (59%)	\$463,000
CHE (23%)	\$180,000
CVM (16%)	\$ 47,000
ILR (12%)	<u>\$ 94,000</u>
	\$784,000

Library Administration	\$ 40,000
Library Materials	\$ 8,202,000
Technical Services	\$ 3,098,000
Annex	\$ 171,000
Collection Development	\$ 705,000
Interlibrary Loan	\$ 138,000
Rare & Manuscript Coll.	\$ 1,121,000
Dig. Library & Info. Tech.	\$ 1,493,000
Construction/Renovation	<u>\$ 707,000</u>
	\$15,675,000

Includes:	
JGSM	\$308,000
Law	\$802,000
Hotel	\$ -0-

Not allocated to colleges
in cost allocation model

University Administrative Charge to Tubs (Hotel, MGMT, Law) (12% of 3-Year Average Revenues)		
Cost Component	\$ in millions	Basis Points
Library	1.64	2.3 (2.25)
Student Services	2.00	2.8
Instruction Support	2.05	2.8
CIT	.98	1.3
Alumni Aff. & Dev.	.77	1.1
Oper. & Maint.	.56	0.8
Projects	.53	0.8
Other	.20	0.1
	<u>8.73</u>	<u>12.0</u>

18% of Total
Costs
Allocated

Library Allocation to Tubs			
	3 yr. Avg. Rev. (\$ in mill.)	Library Cost %	Approximate Admin Chg. Attrib. To Library ³
Hotel	\$25.7	2.25%	\$ 560,000
JGSM	\$26.9	2.25%	\$ 590,000
Law	\$22.6	2.25%	\$ 490,000
	<u>\$75.2</u>		<u>\$1,640,000</u>

\$8.73 mill.
= 12% (11.6%)
\$75.2 mill.

Total Library Charge to Tubs			
	Directly Assignable ⁴	Allocated ³	Total
Hotel	- ⁵	\$560,000	\$ 560,000
JGSM	\$432,000	\$590,000	\$1,022,000
Law	\$852,000	\$490,000	\$1,342,000

¹ All fund groups; excludes transfers
² Based on percentage of endowed academic revenue
³ Not detailed on college bills, included in "assessment for support costs"
⁴ Based on GP budgets (not actual expense) & net of transfers in from units
⁵ Not included under the endowed library budget; costs paid directly by Hotel School