

RCM200

RCM Nuts & Bolts

Training Manual

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OBJECTIVES

Introduction

- Review
- Terms and Definitions
- The Process

Expenditure Analysis

- Fundable Credit Hours
- Direct/Indirect Expenditures

Weighting

- Public Service & Department Research Spreading
- Cost per SCH
- Calculations of Weights for Comparison
- Comparisons
- Weights by CIP Rolled Up to College
- Normalizing the Weights
- Adjustments (Anomalies)

Allocations

- Appropriations
- Tuition Assessed
- Waiver
- Uncollected Tuition

Revenue

- Entrepreneurial Activities
- Contracts and Grants
- Endowments Earnings and Gifts
- Other Revenue Sources

Overhead

- RCM Step Down Model and Calculations
- Support Center Pools

Summary and Conclusion

INTRODUCTION

Review

Responsibility Centered Management (RCM):

- What does it do?
 - Decentralizes budgetary decisions, financial authority and responsibility
 - Places responsibility for revenue generation and spending decisions within each Responsibility Center
 - Supports growth even when government funding is limited

- Responsibility Centers
 - Receive all revenue earned from their activities
 - Are responsible for all direct expenses
 - Share costs for Support Centers (Overhead)

- Support Centers
 - Will be funded via assessments to each Responsibility Center

- RCM Budgeting
 - Tied to instructional and entrepreneurial activities
 - Follows strategic direction – doesn't set it
 - Uses a formula based on Student Credit Hours (SCHs) to allocate state funds

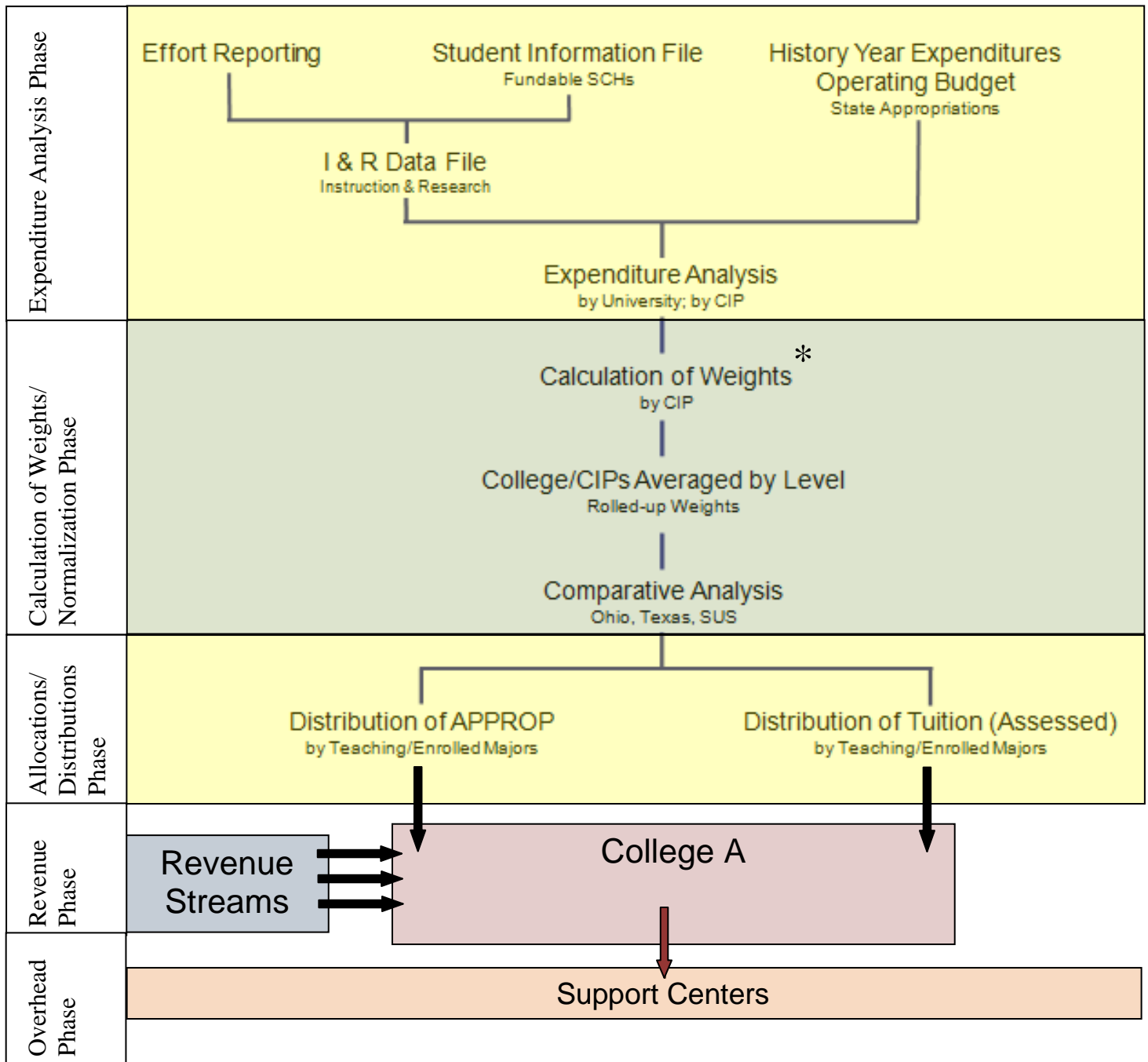
Terms & Definitions

Effort Reporting	<ul style="list-style-type: none">● Is the basis for determining what it costs to deliver academic courses at UF● Tracks instructional personnel contact hours● Monitors activities in each major area of instruction, research, and public service● Is required to meet state requirements● Used to compile the Instruction & Research (I&R) Data File
Student Information File	<ul style="list-style-type: none">● Historical record of fundable and non-fundable SCHs● Used to compile the I&R Data file
Instruction & Research (I&R) Data File	<ul style="list-style-type: none">● Tabulates academic activities incurred by those performing these activities and the related salaries and benefits● Required by Florida state statute F.S. 1012.945
Classification of Instructional Programs (CIP)	<ul style="list-style-type: none">● A taxonomy of fields of study/programs used to support tracking and reporting● Is the Federal Government's accepted statistical standard on instructional program classifications● US Dept of Education Institute of Education Science http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2002165

Student Credit Hour (SCH)	<ul style="list-style-type: none"> One hour (typically 50 minutes during fall/spring terms) of instruction time for a single student per week over the course of a semester
Weight	<ul style="list-style-type: none"> A dimensionless value used to compare the relative costs of delivering one SCH of instruction
Base Student Allocation (BSA)	<ul style="list-style-type: none"> The \$ value for one SCH with a weight of 1.00
Direct Costs	<ul style="list-style-type: none"> Costs of Instructional, Department Research and Public Service related activities Also defines stand-alone activities that have nothing to do with instruction of students, such as certain Centers & Institutes, IFAS Extension Offices, Museums & Galleries etc.
Indirect Costs	<ul style="list-style-type: none"> Costs of support related services for either Academic or Non-Academic activities (i.e. Academic Administration, Student Services, Physical Plant Operations, and President's Office) Only the indirect costs of Academic Advising and Academic Administration are associated with CIPs. All remaining indirect costs (Libraries/Audio/Visual, Student Services, University Support, Physical Plant Operations and Maintenance) are distributed across all CIPs based on their level of direct costs.
Levels of Instruction	<ul style="list-style-type: none"> Includes Lower, Upper, Graduate I, Graduate II, Graduate III and Clinical Professional (Note: there are no SCHs associated with the Clinical Professional Level of Instruction and is not used in the allocation of funds) Used for the allocation of funds
Fundable SCH	<ul style="list-style-type: none"> Student Credit Hours (SCHs) that the State of Florida does fund with state appropriation money
Non-Fundable SCH	<ul style="list-style-type: none"> Student Credit Hours (SCHs) that the State of Florida does NOT fund with state appropriation money (i.e., remedial courses, ROTC, Off-Book courses)
Spread	<ul style="list-style-type: none"> The process of sharing costs across multiple CIPs and/or by level of instruction
Department Research	<ul style="list-style-type: none"> Unfunded research paid by state appropriations that is not considered organized research

The Budgeting Process

The RCM process is comprised of several steps and is broken into multiple phases.



* = Phase initially conducted during implementation of RCM to determine appropriate weights per college and instructional level. Reviewed every three years and manually adjusted as needed.

Expenditure Analysis Phase:

During this phase initial Effort Reporting data and 12 months worth of fundable SCH information from the Student Information File are retrieved via the I&R Data File. Then the I&R Data file and operating budget expenditures from the previous fiscal year are used to complete the Expenditure Analysis process.

Calculation of Weights Phase:

The steps of Calculation of Weights, College/CIPs Averaged by Level, and Comparative Analysis were completed during the initial implementation of the RCM budgeting model in 2009 and were used to determine the weighting of SCHs for each Responsibility Center.

Weights are reviewed every three years to confirm continued balanced alignment, but can be immediately affected by occurrences such as, governmental change of program instructional level, implementation of new higher cost programs or lowering of student/faculty ratios. Upon review, weights are manually adjusted as needed.

Allocations/Distributions Phase:

During this phase budgets are allocated to Responsibility Centers as either Appropriations (General Revenue and Lottery) or Tuition based on teaching and enrollment SCHs. The formulas involved in determining the final allocated amounts are explained and include the effect of waivers and uncollected tuitions

Revenue Stream Phase:

The RCM budgeting model encourages Responsibility Centers to become more entrepreneurial and generate additional revenue streams beyond appropriations and tuition. The types of potential funds that can be used for revenue are discussed.

Support Center Funding/Overhead Phase:

After Responsibility Centers have been allocated yearly budgets, assessments are charged on a monthly basis that fund the university's Support Centers. Support Center costs are distributed via a Step Down Model. Respective Support Center formulas for determining costs are discussed.

EXPENDITURE ANALYSIS

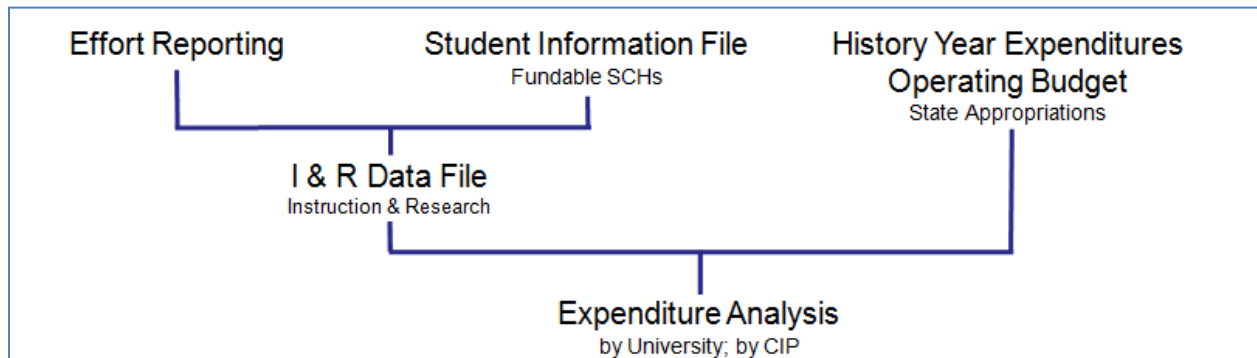
SUS 2007-2008 History Year Data

- 2007-08 State Appropriation Actual Expenditures
 - Includes current year state expenditures
 - Excludes carryforward expenditures from prior years
- 2007-08 Student Data – Summer 2007, Fall 2007 and Spring 2008

Total State Costs

- Direct Costs
- Indirect Costs

This phase is completed as a requirement of the State of Florida, Board of Governors which determines the total state cost of instruction (direct and indirect costs) based on data retrieved from the I&R Data File (combined from Effort Reporting and Student Information File) and the previous year's expenditures to calculate the total cost of each SCH per Instructional Level per CIP. This information is used to calculate the weighting.



Total State Costs include

Direct Costs

- Academic salary & benefit costs of -
 - Instruction -
 - Lower
 - Upper
 - Grad I
 - Grad II
 - Grad III
 - Department Research
 - Public Service
- Departmental costs of supporting instructional activities – departmental state expenditures by CIP above the distributed salaries and OPS are determined during the process of creating I&R Data File.
 - Residual salaries
 - Expenses

This comes from the I&R Data File

Spread by instructional level based I&R Data File

- Stand-Alone Activities
 - Institutes and Research Centers (IRC)
 - Museums and Galleries
 - Radio/TV
 - Extension (IFAS only)
 - Teaching Hospitals and Clinics

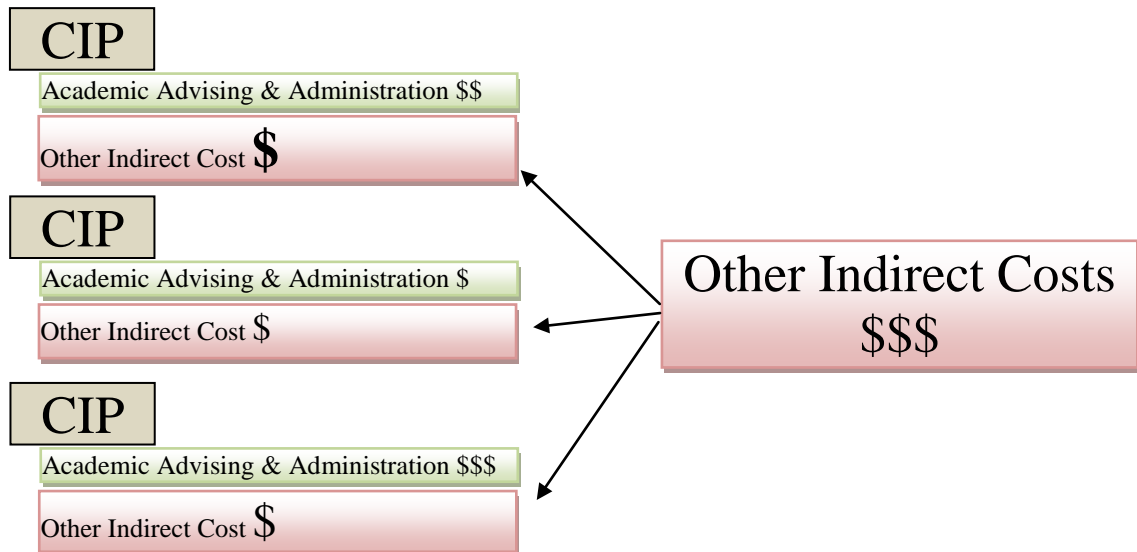
Not included in instructional cost

These costs are allocated separately based on previous state allocations by the State of Florida and the University of Florida.

Indirect Costs

- Academic Administration
- Academic Advising
- Libraries/Audio/Visual
- Student Services
- University Support
- Plant Operations and Maintenance

Except for Academic Administration and Academic Advising which specifically supports instruction, all other indirect costs are shared (spread) among all CIP's based on their level of direct costs. However, Academic Administration and Academic Advising costs are distributed directly to each responsible CIP.



Classification of Instructional Program Codes (CIPs)

CIP Name	CIP Code
Agriculture, Agriculture Operations, and Related Sciences	01
Natural Resources and Conservation	03
Architecture and Related Services	04
Area, Ethnic, Cultural, and Gender Studies	05
Communication, Journalism, and Related Programs	09
Communications Technologies/Technicians and Support Services	10
Computer and Information Sciences and Support Services	11
Personal and Culinary Services	12
Education	13
Engineering	14
Engineering Technologies/Technicians	15
Foreign languages, literatures, and Linguistics	16
Family and Consumer Sciences/Human Sciences	19
Legal Professions and Studies	22
English Language and Literature/Letters	23
Liberal Arts and Sciences, General Studies and Humanities	24
Library Science	25
Biological and Biomedical Sciences	26
Mathematics and Statistics	27
Reserve Officer Training Corps (JROTC, ROTC)	28
Military Technologies	29
Multi/Interdisciplinary Studies	30
Parks, Recreation, Leisure, and Fitness Studies	31
Leisure and Recreational Activities	36
Philosophy and Religious Studies	38
Physical Sciences	40
Psychology	42
Security and Protective Services	43
Public Administration and Social Service Professions	44
Social Sciences	45
Mechanic and Repair Technologies/Technicians	47
Transportation and Materials Moving	49
Visual and Performing Arts	50
Health Professions and Related Clinical Sciences	51
Business, Management, Marketing, and Related Support Services	52
History (new)	54
Programs for Series 55 (French/Canadian Language and Literature/Letters)	55
Residency Programs	60

I&R Data File Snapshot – Direct Costs

Shows direct cost categories for Instructional Level, Dept Research and Public Service and the direct costs of the salaries and benefits for each category per CIP.

Direct Costs

CIP = XX Example	Direct Costs								
	LOWER	UPPER	GRAD I	GRAD II	GRAD III	CLINICAL PROF	Department Research	Public Service	Direct Total
Instruction - SCH	12,766	29,182	5,110	4,732					51,790
Faculty Salaries	151,884	1,798,827	1,073,652	929,225	-	-	245,464	1,367	4,200,419
Faculty Adjunct Salaries	-	13,221	2,624	6,917	-	-	-	-	22,762
Grad Asst	-	-	-	-	-	-	-	-	-
Other OPS	-	79,077	488	-	-	-	842,619	-	922,184
Housestaff	-	-	-	-	-	-	-	-	-
Total Instruction	151,884	1,891,125	1,076,764	936,142	-	-	1,088,083	1,367	5,145,365

Salaries and Benefits

I&R Data File Snapshot – including Indirect Costs and Unallocated Department Costs

Shows the CIP-related, indirect cost categories of Academic Advising and Academic Admin and the direct Unallocated Dept Costs (Faculty Salaries, Residual Salaries, Other OPS, OPS Residual & Expenses). Faculty and Other OPS within the Unallocated Department Costs are those instruction-related activities reported within Activities in the Effort Report that do not have a corresponding field in Expenditure Analysis. Those costs are combined with the Residuals and Expenses that are not included in Effort Reporting but are part of the department's state expenditures.

The Unallocated Dept Costs must be allocated and are spread across the other Direct & Indirect Cost activities.

CIP = XX - Example	LOWER	UPPER	GRAD I	GRAD II	GRAD III	CLINICAL PROF	Department Research	Public Service	Indirect Costs		Unallocated Dept Costs	Total
									Academic Advising	Academic Admin	Unallocated Department Costs	
Instruction - SCH	12,766	29,182	5,110	4,732								51,790
Faculty Salaries	151,884	1,798,827	1,073,652	929,225	-	-	245,464	1,367	520,526	945,985	1,813,134	7,480,064
Residual Salaries	-	-	-	-	-	-	-	-	-	-	4,624,508	4,624,508
Support Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Faculty Adjunct Salaries	-	13,221	2,624	6,917	-	-	-	-	-	-	-	22,762
Grad Asst	-	-	-	-	-	-	-	-	-	-	-	-
Other OPS	-	79,077	488	-	-	-	842,619	-	13,182	26,035	803,818	1,765,219
OPS Residual	-	-	-	-	-	-	-	-	-	-	258,810	258,810
Housestaff	-	-	-	-	-	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-	-	-	-	1,894,567	1,894,567
Total Instruction	151,884	1,891,125	1,076,764	936,142	-	-	1,088,083	1,367	533,708	972,020	9,394,837	16,045,930

Includes additional costs of Residual Salaries & Expenses

I&R Data File Snapshot – after Unallocated Department Cost spread

Shows the Unallocated Department Costs field empty as previous costs have been spread to other fields (Lower...Academic Admin) and Total field.

Notice Direct & Indirect Cost fields have updated

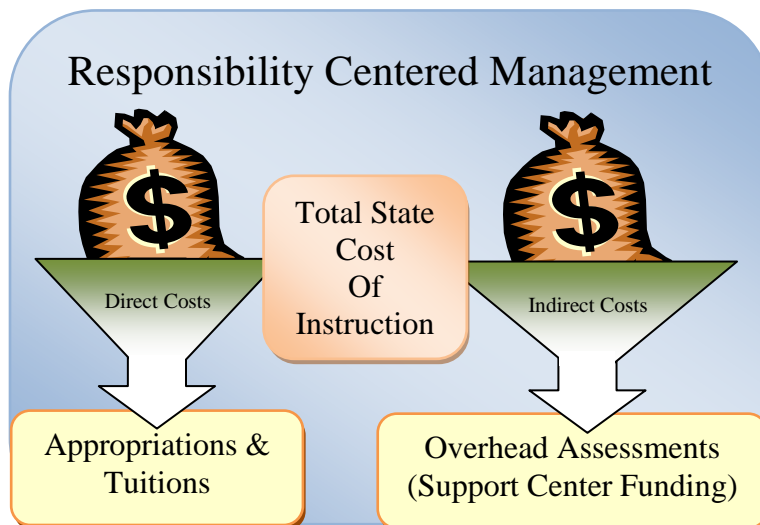
Unallocated Dept Costs field empty Total

CIP= XX - Example	LOWER	UPPER	GRAD I	GRAD II	GRAD III	CLINICAL PROF	Department Research	Public Service	Direct Total	Academic Advising	Academic Admin	Unallocated Department Costs	Total
Instruction - SCH	12,766	29,182	5,110	4,732					51,790				51,790
Faculty Salaries	229,679	2,716,061	1,510,284	1,304,889	-	-	249,295	1,369	6,011,577	521,398	947,089	-	7,480,064
Residual Salaries	134,912	1,590,672	757,206	651,474	-	-	982,995	388	4,117,647	223,697	283,164	-	4,624,508
Support Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-
Faculty Adjunct Salaries	-	13,221	2,624	6,917	-	-	-	-	22,762	-	-	-	22,762
Grad Asst	-	-	-	-	-	-	-	-	-	-	-	-	-
Other OPS	34,599	487,024	194,682	167,078	-	-	842,619	-	1,726,002	13,182	26,035	-	1,765,219
OPS Residual	7,550	89,022	42,377	36,460	-	-	55,013	22	230,444	12,519	15,847	-	258,810
Housestaff	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses	55,270	651,668	310,212	266,896	-	-	402,712	158	1,686,916	91,644	116,007	-	1,894,567
Total Instruction	462,010	5,547,668	2,817,385	2,433,714	-	-	2,532,634	1,937	13,795,348	862,440	1,388,142	-	16,045,930

Total State Cost Summary

The purpose of the Expenditure Analysis phase is to appropriately assign the total of all state instructional costs (direct and indirect) to the proper activity fields.

RCM then uses the direct costs of instruction to allocate Appropriations and Tuition and uses indirect costs for overhead assessments.



SUS Expenditure Analysis Example

STATE UNIVERSITY SYSTEM 20072008 EXPENDITURE ANALYSIS COSTS PER CREDIT HOUR							
BUDGET ENTITY: E & G							
UF - REPORT IV - BY DISCIPLINE							
DIS CODE: 01 Agriculture Science							
(A)	(B)	(C)	(D)	(E)	(C/B)	(D/B)	(E/B)
	FUNDABLE	DIRECT	INDIRECT	TOTAL FULL	DIRECT	INDIRECT	TOTAL
	STU CRED HRS	EXPENDITURE	EXPENDITURE	EXPENDITURE	EXPEND. PER	EXPEND. PER	EXPEND. PER
		\$	\$	\$	\$	\$	\$
INSTRUCTION							

COST ACTIVITIES							
Lower	14,584	502,451	823,007	1,325,458	34.45	56.43	90.88
Upper	30,897	5,263,850	4,792,361	10,056,211	170.37	155.11	325.48
Graduate I	5,425	2,993,568	1,251,591	4,245,159	551.81	230.71	782.52
Graduate II	4,738	2,793,933	1,173,676	3,967,609	589.69	247.72	837.40
Grad III	0	0	0	0	0.00	0.00	0.00
Clinical Professional	0	0	0	0	0.00	0.00	0.00
SUB TOTAL INST.	55,644	11,553,802	8,040,635	19,594,437	207.64	144.50	352.14
Academic Advising	0	0	0	0	0.00	0.00	0.00
Academic Administration	0	0	0	0	0.00	0.00	0.00
Public Service	0	42,677	17,167	59,844	0.00	0.00	0.00
Research	0	3,062,578	2,198,892	5,261,470	0.00	0.00	0.00
TOTAL DIS	55,644	14,659,058	10,256,694	24,915,752	263.44	184.33	447.77
	=====	=====	=====	=====	=====	=====	=====

WEIGHTING

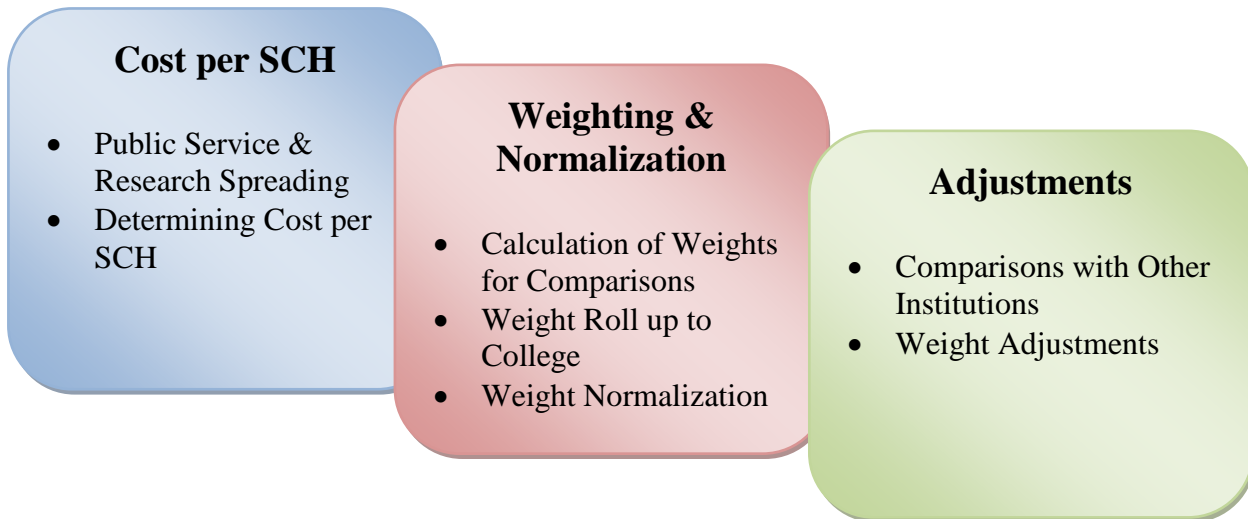
It's important to ensure that budgets are distributed equitably to all Responsibility Centers. Weighting allows for that by basing budget allotments on direct course delivery costs. Weights were calculated during the initial implementation of RCM and are reviewed every three years to ensure continued alignment. If adjustments are needed, they will be manually adjusted.

All direct costs are weighed based on comparable institutional data then normalized prior to distribution.

Weighting Process

- **Definition:** A means to ensure that the budget distributions are equitable, based on direct course delivery costs
- Determines the BSA \$ value for one SCH with a weight = 1.00
- Used to calculate how much of state appropriations each college will receive through RCM
- Any funding biases in past processes were brought forward in the historical data used
- To neutralize any such biases, weightings were compared with other schools
 - For example, Ohio, Texas and Florida SUS

Weighting Phase Segments



Public Service & Department Research Spreading

Public Service and Department Research costs are spread across all course levels based on the percentage of direct costs incurred at each level.

Example: All Levels Ag Science Courses

Level	Fundable SCH	Percentage		Public Service Spreading	Research Spreading	Direct Expenditure with Public Service and Research
		Direct Expenditure	on All Levels			
Lower	14,584	\$502,451	4%	\$1,856	\$133,185.20	\$637,492
Upper	30,897	\$5,263,850	46%	\$19,443	\$1,395,294.05	\$6,678,587
Grad I	5,425	\$2,993,568	26%	\$11,058	\$793,508.10	\$3,798,134
Grad II	4,738	\$2,793,933	24%	\$10,320	\$740,590.65	\$3,544,844
Sub Total		\$11,553,802				
Public Service		\$42,677				
Research		\$3,062,578				
Grand Total		\$14,659,057	100%	\$42,677	\$3,062,578	\$14,659,057

A = Total costs of Public Service and Department Research respectively

B = Sub Total of direct expenditures for all Ag Science courses prior to spreading Public Service and Department Research costs

C = Direct costs per level estimated to be certain % of the total (each Direct Expenditure (C)/Sub Total (B))

D = Percentage of Public Service and Department Research costs determined per level (% amount * A, respectively)

E = New Direct Expenditure totals with Public Service and Department Research costs added

Costs per SCH Calculation

Once Public Service and Department Research costs are appropriately spread, then the actual cost per SCH can be calculated.

Example: All Levels Ag Science Courses

Level	Fundable SCH	Direct Expenditure	Percentage on All Levels	Public Service Spreading	Research Spreading	Direct Expenditure with Public Service and Research	Cost Per SCH
Lower	14,584	\$502,451	4%	\$1,856	\$133,185.20	\$637,492	\$43.71
Upper	A 30,897	\$5,263,850	46%	\$19,443	\$1,395,294	B \$6,678,587	C \$216.16
Grad I	5,425	\$2,993,568	26%	\$11,058	\$793,508.10	\$3,798,134	\$700.12
Grad II	4,738	\$2,793,933	24%	\$10,320	\$740,590.65	\$3,544,844	\$748.17
Sub Total		\$11,553,802					
Public Service		\$42,677					
Research		\$3,062,578					
Grand Total		\$14,659,057	100%	\$42,677	\$3,062,578	\$14,659,057	

A = Total fundable SCHs for Grad I instructional Level

B = Total Direct Expenditures, including Public Service & Department Research

C = Total cost per SCH for Grad I instructional Level (B/A)

Weighting Comparisons and Calculations

Once a cost per SCH for each CIP instructional level is determined, we compare what we have with other similar educational institutions to help establish the appropriate weighting for each SCH.

To determine our weighting scale, we divided the cost of 1 SCH in the Lower instructional level of the Security & Protective Services CIP (we used this value because it was initially the lowest SCH cost in the State of Ohio) into the cost of 1 SCH for each CIP and each Instructional Level.

Weight Calculation per SCH–UF

CIP Name	CIP	Lower	Upper	Grad I	Grad II	Grad III
Agriculture, Agriculture Operations, and Related Sciences	01	\$43.71	\$216.16	\$700.12	\$748.17	
Natural Resources and Conservation	03	\$39.53	\$284.39	\$600.19	\$649.87	
Architecture and Related Services	04	\$200.61	\$211.84	\$464.84	\$376.94	
Area, Ethnic, Cultural, and Gender Studies	05	\$201.22	\$594.02	\$983.32	\$1,048.37	
Communication, Journalism, and Related Programs	09	\$90.99	\$136.59	\$747.28	\$813.43	
Computer and Information Sciences and Support Services	11	\$55.40	\$333.96	\$498.02	\$621.06	
Education	13	\$26.26	\$122.22	\$329.32	\$590.74	
Engineering	14	\$161.99	\$330.22	\$684.03	\$662.67	
Engineering Technologies/Technicians	15	\$59.85	\$181.89	\$227.17	\$285.34	
Foreign languages, literatures, and Languages				\$660.62	\$539.32	
Family and Consumer Science				\$649.98	\$398.03	
Legal Professions and Studies				\$445.97	\$1,426.06	
English Language and Literature				\$429.30	\$622.43	
Liberal Arts and Sciences, General Studies and Humanities						
Biological and Biomedical Sciences	26	\$229.27	\$305.94	\$667.90	\$809.53	
Mathematics and Statistics	27	\$81.55	\$184.36	\$442.48	\$627.37	
Multi/Interdisciplinary Studies	30	\$6,060.77	\$6,060.15			
Parks, Recreation, Leisure, and Fitness Studies	31	\$81.79	\$99.02	\$413.19	\$371.36	
Philosophy and Religious Studies	38	\$160.91	\$215.19	\$1,388.41	\$1,455.08	
Physical Sciences	40	\$156.85	\$420.19	\$904.54	\$907.62	
Psychology	42	\$63.27	\$132.43	\$462.97	\$586.98	
Security and Protective Services	43	\$61.48	\$120.44	\$678.14	\$375.11	
Social Sciences	45	\$73.40	\$199.86	\$856.36	\$947.64	
Visual and Performing Arts	50	\$208.42	\$292.80	\$969.28	\$970.31	
Health Professions and Related Clinical Sciences	51	\$37.95	\$246.79	\$210.18	\$771.93	
Business, Management, Marketing, and Related Support Services	52	\$43.82	\$87.02	\$448.81	\$1,730.16	
History (new)	54	\$106.03	\$165.82	\$807.35	\$782.93	
Residency Programs	60			\$5,890.03	\$1,090.89	
Biological and Biomedical Sciences - Medicine	26					\$484.40
Health Professions and Related Clinical Sciences - Dentistry	51					\$755.62
Health Professions and Related Clinical Sciences - Medicine	51					\$365.33
Health Professions and Related Clinical Sciences - Veterinary Medicine	51					\$871.33

$$\$700.12 \div \$61.48 = 11.387$$

The example above shows the initial weighting for 1 SCH at the Grad I instructional level for Ag CIP at UF to be 11.387

Weight Calculation per SCH–State University System of Ohio

CIP Name	CIP Code	Lower	Upper	Grad I	Grad II	Grad III
Agriculture, Agriculture Operations, and Related Sciences	01	\$731.43	\$731.43	\$1,256.12	\$1,144.84	
Natural Resources and Conservation	03	\$534.58	\$534.58	\$743.59	\$921.42	
Architecture and Related Services	04	\$511.68	\$511.68	\$811.29	\$1,033.83	
Area, Ethnic, Cultural, and Gender Studies	05	\$370.37	\$370.37	\$924.79	\$1,053.51	
Communication, Journalism, and Related Programs	09	\$387.22	\$387.22	\$1,153.35	\$1,281.54	
Communications Technologies/Technicians and Support Services	10	\$334.78	\$334.78			
Computer and Information Sciences and Support Services	11	\$508.08	\$508.08	\$862.34	\$1,011.92	
Personal and Culinary Services	12	\$1,314.54	\$1,314.54			
Education	13	\$369.83	\$369.83	\$577.51	\$977.61	
Engineering	14	\$598.75	\$598.75	\$1,266.96	\$1,304.63	
Engineering Technologies/Technicians	15	\$539.89	\$539.89	\$1,558.97	\$1,443.78	
Foreign language						\$1,307.64
Family and Consumer Sciences						\$1,627.98
Legal Professions						\$861.46
English Language and Literature					\$997.22	
Liberal Arts and Sciences					\$1,187.91	
Library Science						
Biological and Biomedical Sciences	20	\$434.50	\$434.50	\$1,200.97	\$1,105.20	
Mathematics and Statistics	27	\$349.87	\$349.87	\$990.23	\$1,394.02	
Reserve Officer Training Corps (JROTC, ROTC)	28	\$973.80	\$973.80			
Military Technologies	29	\$434.79	\$434.79			
Multi/Interdisciplinary Studies	30	\$579.55	\$579.55	\$900.90	\$1,226.19	
Parks, Recreation, Leisure, and Fitness Studies	31	\$394.95	\$394.95	\$866.16	\$1,270.70	
Leisure and Recreational Activities	36	\$512.69	\$512.69			
Philosophy and Religious Studies	38	\$345.11	\$345.11	\$1,081.68	\$1,301.79	
Physical Sciences	40	\$532.07	\$532.07	\$1,466.57	\$1,271.23	
Psychology	42	\$318.16	\$318.16	\$793.13	\$1,025.37	
Security and Protective Services	43	\$301.54	\$301.54	\$507.43	\$718.48	
Public Administration and Social Service Professions	44	\$370.40	\$370.40	\$478.60	\$746.99	
Social Sciences	45	\$362.36	\$362.36	\$873.13	\$1,200.37	
Mechanic and Repair Technologies/Technicians	47	\$5,764.72	\$5,764.72			
Transportation and Materials Moving	49	\$719.84	\$719.84	\$10,216.71	\$546.59	
Visual and Performing Arts	50	\$508.64	\$508.64	\$1,129.96	\$1,046.90	
Health Professions and Related Clinical Sciences	51	\$447.18	\$447.18	\$768.42	\$1,259.84	\$1,554.31
Business, Management, Marketing, and Related Support Services	52	\$387.83	\$387.83	\$661.57	\$2,389.44	
History (new)	54	\$351.73	\$351.73	\$1,034.36	\$1,273.44	

$$\$1,256 \div \$301.54 = 4.166$$

The above example shows the weighting for 1 SCH at the Grad I instructional level for the Ag CIP at Ohio SUS.

Weight Calculation per SCH–SUS (State University System of Florida)

CIP Name	Lower	Upper	Grad I	Grad II	Grad III
Agriculture, Agriculture Operations, and Related Sciences.	\$59.33	\$236.23	\$602.80	\$777.04	
Natural Resources and Conservation.	\$125.67	\$334.53	\$723.12	\$655.82	
Architecture and Related Services.	\$170.38	\$258.56	\$436.25	\$298.18	
Area, Ethnic, Cultural, and Gender Studies.	\$89.95	\$280.36	\$856.20	\$806.68	
Communication, Journalism, and Related Programs.	\$107.73	\$144.86	\$488.56	\$649.99	
Communications Technologies/Technicians and Support Services.		\$214.41			
Computer and Information Sciences and Support Services.	\$104.57	\$295.12	\$662.86	\$1,415.98	
Education.	\$120.03	\$145.74	\$314.34	\$635.26	
Engineering.	\$188.78	\$347.33	\$743.83	\$916.48	
Engineering Technologies/Technicians.	\$82.23	\$214.01	\$245.08	\$689.02	
Foreign languages, literatures, and Linguistics.	\$110.37	\$165.54	\$405.66	\$481.38	
Family and Consumer Sciences/Human Sciences.	\$56.26	\$88.66	\$670.95	\$702.78	
Legal Professions and Studies.			\$431.04	\$413.31	
English Language and Literature.			\$448.72	\$464.44	
Liberal Arts and Sciences, General Studies, and Interdisciplinary Studies.			\$375.49	\$208.02	
Library Science.			\$256.11	\$649.40	
Biological and Biomedical Sciences.			\$875.72	\$1,009.41	
Mathematics and Statistics.	\$88.26	\$228.84	\$647.05	\$844.36	
Multi/Interdisciplinary Studies.	\$135.43	\$393.56	\$668.49	\$635.13	
Parks, Recreation, Leisure, and Fitness Studies.	\$71.53	\$111.82	\$275.55	\$418.48	
Philosophy and Religious Studies.	\$108.83	\$184.09	\$812.16	\$725.50	
Physical Sciences.	\$164.22	\$436.26	\$1,064.68	\$1,016.30	
Psychology.	\$41.37	\$142.89	\$533.54	\$721.65	
Security and Protective Services.	\$58.35	\$106.36	\$432.56	\$869.84	
Public Administration and Social Service Professions.	\$132.10	\$171.92	\$259.42	\$943.26	
Social Sciences.	\$66.69	\$145.86	\$646.26	\$820.70	
Visual and Performing Arts.	\$149.79	\$243.03	\$652.88	\$735.98	
Health Professions and Related Clinical Sciences.	\$89.79	\$204.66	\$321.65	\$718.96	
Business, Management, Marketing, and Related Support Services.	\$88.94	\$146.90	\$381.02	\$1,357.55	
History (new)	\$73.40	\$162.00	\$527.09	\$559.45	
Residency Programs.			\$4,243.01	\$2,776.31	
Biological and Biomedical Sciences - Medicine			\$1,502.03	\$120.19	\$1,422.30
Health Professions and Related Clinical Sciences - Dentistry					\$711.71
Health Professions and Related Clinical Sciences - Medicine	\$72.40	\$140.74	\$666.35	\$809.90	\$928.68
Health Professions and Related Clinical Sciences - Veterinary Medicine					\$887.39

$$\$602.80 \div \$58.35 = 10.331$$

The above example shows the average weighting for 1 SCH at the Grad I instructional level for the Ag CIP throughout the State University System of Florida.

Normalized Weights for all CIPs–State University System of Ohio

CIP Name	CIP Code	Lower	Upper	Grad I	Grad II	Grad III
Agriculture, Agriculture Operations, and Related Sciences	01	2.426	2.426	4.166	3.797	
Natural Resources and Conservation	03	1.839	1.839	2.465	3.056	
Architecture and Related Services	04	1.697	1.697	2.690	3.429	
Area, Ethnic, Cultural, and Gender Studies			1.284	3.067	3.494	
Communication, Journalism, and Related Programs			1.284	3.825	4.250	
Communications Technologies/Technicians and Support Services			1.110			
Computer and Information Sciences and Support Services			1.685	2.860	3.356	
Personal and Culinary Services			4.359			
Education	13	1.226	1.226	1.915	3.242	
Engineering	14	1.986	1.986	4.202	4.327	
Engineering Technologies/Technicians	15	1.790	1.790	5.170	4.788	
Foreign languages, literatures, and Linguistics	16	1.261	1.261	3.121	4.337	
Family and Consumer Sciences/Human Sciences	19	1.010	1.010	4.753	5.399	
Legal Professions and Studies	22	1.128	1.128	3.825		2.857
English Language and Literature/Letters	23	1.219	1.219	3.085	3.307	
Liberal Arts and Sciences, General Studies and Humanities	24	2.033	2.033	4.255	3.939	
Library Science	25	4.020	4.020	1.787		
Biological and Biomedical Sciences	26	1.507	1.507	3.983	3.665	
Mathematics and Statistics	27	1.160	1.160	3.284	4.623	
Reserve Officer Training Corps (JROTC, ROTC)	28	3.229	3.229			
Military Technologies	29	1.442	1.442			
Multi/Interdisciplinary Studies	30	1.922	1.922	2.988	4.066	
Parks, Recreation, Leisure, and Fitness Studies	31	1.310	1.310	2.872	4.214	
Leisure and Recreational Activities	36	1.700	1.700			
Philosophy and Religious Studies		1.144	1.144	3.587	4.317	
Physical Sciences	40	1.765	1.765	4.864	4.216	
Psychology	42	1.955	1.055	2.630	3.400	
Security and Protective Services	43	1.000	1.000	1.683	2.383	
Public Administration and Social Service Professions	44	1.228	1.228	1.587	2.477	
Social Sciences	45	1.202	1.202	2.896	3.981	
Mechanic and Repair Technologies/Technicians	47	19.118	19.118			
Transportation and Materials Moving	49	2.387	2.387	33.882	1.813	
Visual and Performing Arts	50	1.687	1.687	3.747	3.472	
Health Professions and Related Clinical Sciences	51	1.483	1.483	2.548	4.178	5.155
Business, Management, Marketing, and Related Support Services	52	1.286	1.286	2.194	7.924	
History (new)	54	1.166	1.166	3.430	4.223	

Weight for
CIP 01 / Grad I
= 4.166

Weight for
CIP 43 / Lower
= 1.000

Once we've determined the initial weights per SCH per level, we now have to normalize that information in order to determine and compare the actual budget dollars per each weighted SCH.

Normalizing allows us to set one data point equal to 1.00 and then pro-rate the others to be a variable of that one data point. Because we are allocating the BSA based on those weights, a baseline equal to 1.00 must be established so all can be comparable.

To normalize, we divide the cost of 1 SCH in the Lower level of the Security and Protective Services CIP into itself and then into all other CIPs and levels.

Normalized Weights for all CIPs–SUS (State University System of Florida)

CIP Name	Lower	Upper	Grad I	Grad II	Grad III
Agriculture, Agriculture Operations, and Related Sciences.	1.017	4.048	10.331	13.317	
Natural Resources and Conservation.	2.194	3.733	2.593	11.240	
Architecture and Related Services.	2.920	4.431	7.476	5.110	
Area, Ethnic, Cultural, and Gender Studies.			14.674	13.825	
Communication, Journalism, and Related Programs.		2.483	8.373	11.140	
Communications Technologies/Technicians and Support Services.		3.675			
Computer and Information Sciences and Support Services.		5.058	11.360	24.267	
Education.		2.498	5.387	10.887	
Engineering.		5.953	12.748	15.707	
Engineering Technologies/Technicians.	1.409	3.668	4.200	11.808	
Foreign languages, literatures, and Linguistics.	1.892	2.837	6.952	8.250	
Family and Consumer Sciences/Human Sciences.	0.964	1.519	11.499	12.044	
Legal Professions and Studies.		2.060	7.387	7.083	
English Language and Literature/Letters.	0.001	2.681	7.690	7.960	
Liberal Arts and Sciences, General Studies and Interdisciplinary Studies.	0.806	3.609	6.435	3.565	
Library Science.	0.899	2.452	4.389	11.129	
Biological and Biomedical Sciences.	0.261	3.806	15.008	17.299	
Mathematics and Statistics.	0.513	3.922	11.089	14.471	
Multi/Interdisciplinary Studies.	2.321	6.745	11.457	10.885	
Parks, Recreation, Leisure, and Fitness Studies.	1.226	1.916	4.722	7.172	
Philosophy and Religious Studies.	1.865	3.155	13.919	12.434	
Physical Sciences.	0.814	7.477	18.247	17.418	
Psychology.	0.709	2.449	9.144	12.368	
Security and Protective Services.	1.000	1.823	7.413	14.907	
Public Administration and Social Service Professions.	2.264	2.946	4.446	16.166	
Social Sciences.	1.143	2.500	11.076	14.065	
Visual and Performing Arts.	2.567	4.165	11.189	12.613	
Health Professions and Related Clinical Sciences.	1.539	3.508	5.513	12.322	
Business, Management, Marketing, and Related Support Services.	1.524	2.518	6.530	23.266	
History (new)	1.258	2.776	9.033	9.588	
Residency Programs.			72.717	47.581	
Biological and Biomedical Sciences - Medicine			25.742	2.060	24.376
Health Professions and Related Clinical Sciences - Dentistry					12.197
Health Professions and Related Clinical Sciences - Medicine	1.241	2.412	11.420	13.880	15.916
Health Professions and Related Clinical Sciences - Veterinary Medicine					15.208

Weight for
Agric. / Grad I
= 10.331

Weight for
Sec & Prot. Serv./Lower
= 1.000

Weight Rollup to College

Before we can normalize UF's weights, we first have to roll up all the CIPs to their associated Colleges. Once rolled up we can normalize the cost of each instructional level's SCHs for each individual college.

Example: College of Engineering

College	CIP	Fundable Student Credit Hours					Weight by CIP					Weight * SCH by CIP and by Level				
		Lower	Upper	Grad I	Grad II	Grad III	Lower	Upper	Grad I	Grad II	Grad III	Lower	Upper	Grad I	Grad II	Grad III
Engineering	11	5,736	8,542	5,217	2,704		0.901	5.432	8.100	10.101		5,169	46,397	42,258	27,314	0
Engineering	14	8,611	56,741	19,217	17,007		2.635	5.371	11.125	10.778		25,322	304,743	213,796	183,301	0
Engineering Total		15,347	65,283	24,434	19,711							30,491	351,140	256,054	210,615	0
Law	22			36,114	29				7.253	23.194		0	0	261,952	673	0
Law Total				36,114	29				7.253	23.194		0	0	261,952	673	0
Nursing	51		11,347	6,398	937							45	21,871	11,764	0	
Nursing Total			11,347	6,398	937							45	21,871	11,764	0	
Dentistry	51		22	2,648		13,200		0.617	4.014	3.418	12.555	0	88	9,052	0	162,225
Dentistry Total			22	2,648		13,200		0.617	4.014	3.418	12.555	0	88	9,052	0	162,225

$$30,491 / 15,347 = 1.987$$

College	Weight*SCH/Total SCH on Each Level				
	Lower	Upper	Grad I	Grad II	Grad III
Engineering	1.987	5.379	10.479	10.685	
Law			7.253	23.194	
Nursing		4.014	3.418	12.555	
Dentistry		4.014	3.418		12.290

Weights After Roll Up - UF

College	Lower	Upper	Grad I	Grad II	Grad III
Agriculture	1.433	3.531	10.563	11.822	
Business Administration	1.01	1.627	7.667	24.271	
Dentistry		4.014	3.418		12.29
Design, Construction, and Planning	2.816	3.322	6.632	5.958	
DOCE	0.427	1.988			
Education	0.601	2.012	5.512	9.591	
Engineering	1.987	5.379	10.479	10.685	
Fine Arts	3.39	4.762	15.765	15.781	
Health & Human Performance	1.33	1.61	6.72	6.04	
Journalism & Communications	1.48	2.222	12.154	13.23	
Latin American Studies	3.275	9.661	15.993	17.051	
Law			7.253	23.194	
Liberal Arts & Sciences	2.096	3.262	10.95	12.911	
Medicine		4.39	5.871	12.712	6.325
Nursing		4.014	3.418	12.555	
Pharmacy		4.014	3.418	12.555	
Public Health & Health Professions	0.617	3.783	3.574	11.394	
Veterinary Medicine		4.014	3.418	12.555	14.172

Weights Normalizing - UF

We now can normalize UF weights by taking the CIP that has a Lower Instructional level value closest to one and also has a sufficient number of SCHs and costs, dividing that into itself and all the other weights

					Grad III
		$3.390 \div 1.010 = 3.357$			
Agriculture	1.33	3.331	10.363	11.822	
Business Administration	1.01	1.627	7.667	24.271	
Dentistry		4.014	3.418		12.29
Design, Construction, and Planning	2.816	3.322	6.632	5.958	
DOCE	0.427	1.988			
Education	0.601	2.012	5.512	9.591	
Engineering	1.987	5.379	10.479	10.685	
Fine Arts	3.39	4.762	15.765	15.781	
Health & Human Performance	1.33	1.61	6.72	6.04	
Journalism & Communications	1.48	2.222	12.154	13.23	
Latin American Studies	3.275	9.661	15.993	17.051	
Law			7.253	23.194	
Liberal Arts & Sciences	2.096	3.262	10.95	12.911	
Medicine		4.39	5.871	12.712	6.325
Nursing		4.014	3.418	12.555	
Pharmacy		4.014	3.418	12.555	
Public Health & Health Professions	0.617	3.783	3.574	11.394	
Veterinary Medicine		4.014	3.418	12.555	14.172

Weights Normalized - UF

College	Lower	Upper	Grad I	Grad II	Grad III
Agriculture	1.419	3.497	10.461	11.708	
Business Administration	1.000	1.611	7.593	24.037	
Dentistry		3.975	3.386		12.171
Design, Construction, and Planning	2.789	3.29	6.568	5.900	
DOCE	0.423	1.969			
Education	0.595	1.993	5.459	9.499	
Engineering	1.968	5.327	10.378	10.582	
Fine Arts	3.357	4.716	15.613	15.629	
Health & Human Performance	1.317	1.595	6.655	5.982	
Journalism & Communications	1.466	2.2	12.037	13.102	
Latin American Studies	3.243	9.568	15.839	16.887	
Law			7.184	22.97	
Liberal Arts & Sciences	2.076	3.23	10.844	12.787	
Medicine		4.347	5.814	12.589	6.264
Nursing		3.975	3.386	12.434	
Pharmacy		3.975	3.386	12.434	
Public Health & Health Professions	0.611	3.746	3.54	11.284	
Veterinary Medicine		3.975	3.386	12.434	14.035

Now we can clearly see the weighted SCH values of each college and level. However, adjustments are needed to bring these values more into alignment.

Adjustments to Weighted Cost of Instruction

- Adjusted medical professional to current level
- Other adjustments
 - Business Administration
 - Law
 - Engineering
 - Agriculture
 - Journalism and Communications

College	UF 07-08 Budgets	OHIO	SUS	UF-Cost Analysis	UF - Adjusted	UF 07-08 Budgets	OHIO	SUS	UF-Cost Analysis	UF- Adjusted
Agricultural and Natural Resources	\$31,822,232	\$68,807,710	\$63,312,127	\$64,466,768	\$52,426,434	7.46%	10.43%	9.60%	9.77%	7.95%
Business Administration	\$26,474,114	\$58,903,537	\$52,146,575	\$52,310,794	\$50,081,116	6.21%	8.93%	7.91%	7.93%	7.59%
Dentistry	\$17,954,057	\$18,522,863	\$18,216,580	\$19,856,668	\$23,921,600	4.21%	2.81%	2.76%	3.01%	3.63%
Design, Construction, and Planning	\$10,582,158	\$19,263,846	\$16,512,316	\$17,678,382	\$16,331,536	2.48%	2.92%	2.50%	2.68%	2.48%
Education	\$18,258,121	\$26,301,665	\$28,359,178	\$29,045,676	\$26,687,079	4.28%	3.99%	4.30%	4.40%	4.05%
Engineering	\$60,608,839	\$84,473,509	\$106,388,693	\$96,558,717	\$96,495,057	14.22%	12.81%	16.13%	14.64%	14.63%
Fine Arts	\$14,206,388	\$16,353,466	\$14,278,955	\$20,549,579	\$18,615,358	3.33%	2.48%	2.16%	3.12%	2.82%
Health & Human Performance	\$9,362,858	\$24,369,258	\$17,717,784	\$17,997,658	\$16,801,384	2.20%	3.69%	2.69%	2.73%	2.55%
Journalism & Communications	\$10,068,559	\$21,622,240	\$18,335,618	\$20,664,417	\$17,131,613	2.36%	3.28%	2.78%	3.13%	2.60%
Law	\$22,354,428	\$33,543,601	\$30,589,179	\$31,551,217	\$30,509,503	5.24%	5.09%	4.64%	4.78%	4.63%
Liberal Arts & Sciences	\$104,750,038	\$165,082,441	\$145,246,304	\$170,799,133	\$155,403,777	24.57%	25.03%	22.02%	25.89%	23.56%
Medicine	\$39,782,968	\$37,009,403	\$54,658,144	\$35,916,068	\$61,098,248	9.33%	5.61%	8.29%	5.45%	9.26%
Nursing	\$8,605,248	\$10,106,058	\$10,634,766	\$10,350,032	\$12,444,167	2.02%	1.53%	1.61%	1.57%	1.89%
Pharmacy	\$14,454,047	\$32,242,554	\$36,387,594	\$26,169,546	\$26,513,188	3.39%	4.89%	5.52%	3.97%	4.02%
Public Health & Health Professions	\$12,435,545	\$20,072,612	\$21,543,949	\$18,937,478	\$20,493,904	2.92%	3.04%	3.27%	2.87%	3.11%
Veterinary Medicine	\$21,190,456	\$20,516,772	\$23,017,987	\$24,579,068	\$32,660,391	4.97%	3.11%	3.49%	3.73%	4.95%

Budget Comparison Chart

The column labeled “UF 07-08 Budgets” includes only direct costs of instruction. Columns “Ohio” through “UF-Adjusted” includes both direct and indirect costs.

Additional UF Issues with RCM

Even after comparing with other institutions and making the above adjustments, there are still issues with this RCM model that must be addressed.

- Expenditure Analysis phase shows inconsistencies with Effort Reporting
- Previous state base funding inconsistent with current state funding by college
- Facilities cost not related to the cost of instruction
- HSC Admin cost not related to the cost of instruction for HSC colleges

Additional adjustments

Starting with the 2009-10 state appropriations budget for each college (includes General Revenue, Lottery and Tuition), the following were added in:

- Yearly Facilities cost
- Yearly HSC Admin cost

Once these additional costs were added in, we now have a more correct calculation of the cost of instruction at UF.

College	2009-10 Base	Facilities	HSC Admin	2009-10 Adj Base	% of Base
Agriculture and Life Sciences	\$28,002,768	\$4,276,965		\$32,279,733	6.8979%
Business Administration	\$24,851,459	\$1,065,324		\$25,916,783	5.5382%
Dentistry	\$17,950,492	\$2,268,757	\$1,580,157	\$21,799,406	4.6583%
Design, Construction, and Planning	\$9,773,046	\$1,467,223		\$11,240,269	2.4019%
DOCE	\$1,156,809	\$214,453		\$1,371,262	0.2930%
Education	\$16,554,343	\$985,327		\$17,539,670	3.7481%
Engineering	\$56,723,555	\$11,971,695		\$68,695,250	14.6795%
Fine Arts	\$12,445,675	\$2,573,817		\$15,019,492	3.2095%
Health and Human Performance	\$9,573,596	\$1,195,276		\$10,768,872	2.3012%
Journalism and Communications	\$8,895,466	\$865,386		\$9,760,852	2.0858%
Latin American Studies	\$1,914,719	\$60,208		\$1,974,927	0.4220%
Law	\$19,865,211	\$1,727,217		\$21,592,428	4.6141%
Liberal Arts and Sciences	\$92,026,190	\$11,917,934		\$103,944,124	22.2119%
Medicine	\$41,884,482	\$11,242,824	\$4,195,290	\$57,322,596	12.2493%
Nursing	\$8,297,116	\$349,822	\$653,355	\$9,300,293	1.9874%
Pharmacy	\$15,038,523	\$1,133,143	\$1,433,034	\$17,604,700	3.7620%
Public Health and Health Professions	\$12,804,684	\$1,064,151	\$966,555	\$14,835,390	3.1702%
Veterinary Medicine	\$21,061,911	\$3,394,449	\$2,544,254	\$27,000,614	5.7698%
Total	\$398,899,825	\$57,773,971	\$11,372,645	\$467,966,661	100.0000%

New Weight Calculation

- Calculate the % by college of the 2009-10 Total Cost of Instruction
- Applied back to previous weights by college by level to generate updated weights

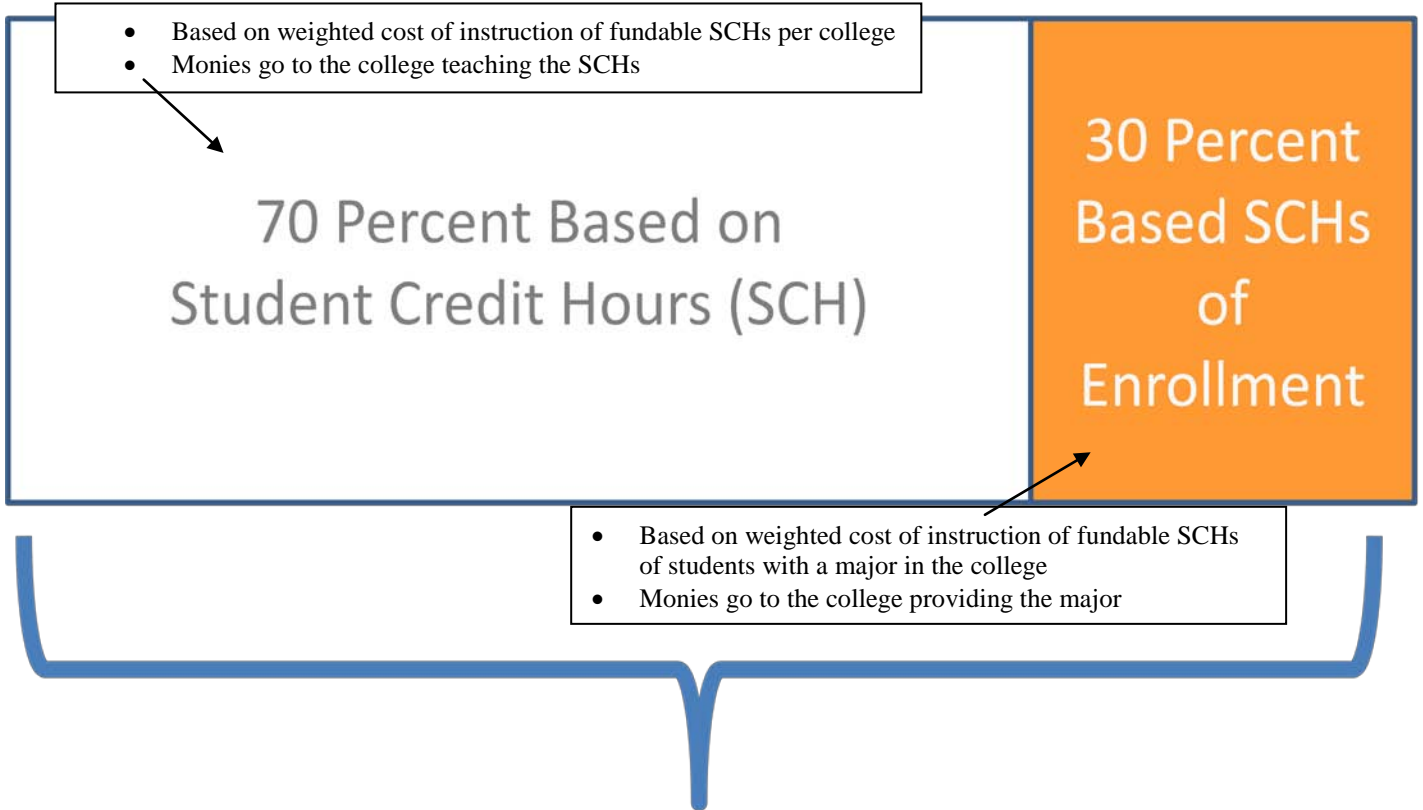
Current UF Weights after all Adjustments

College Name	Lower	Upper	Grad I	Grad II	Grad III
Agricultural and Natural Resources	1.366	2.323	8.197	11.381	
Business Administration	0.897	1.484	6.356	20.123	
Dentistry		7.743	4.425		19.911
Design, Construction, and Planning	2.730	3.219	6.429	8.476	
DOCE	2.241	10.430			
Education	0.480	1.609	4.408	7.670	
Engineering	1.623	4.842	9.932	13.119	
Fine Arts	3.321	4.666	15.446	15.463	
Health & Human Performance	1.318	1.596	6.663	10.371	
Journalism & Communications	1.385	1.591	7.486	12.379	
Latin American Studies	8.107	23.919	39.594	42.213	
Law			7.002	20.874	
Liberal Arts & Sciences	1.727	2.688	9.024	10.640	
Medicine		6.844	7.018	14.011	26.453
Nursing		6.507	3.718	11.670	
Pharmacy		6.975	3.986	12.510	
Public Health & Health Professions	0.793	5.073	3.277	9.033	
Veterinary Medicine		7.503	4.288	13.458	25.726

ALLOCATIONS/DISTRIBUTIONS

State Appropriations

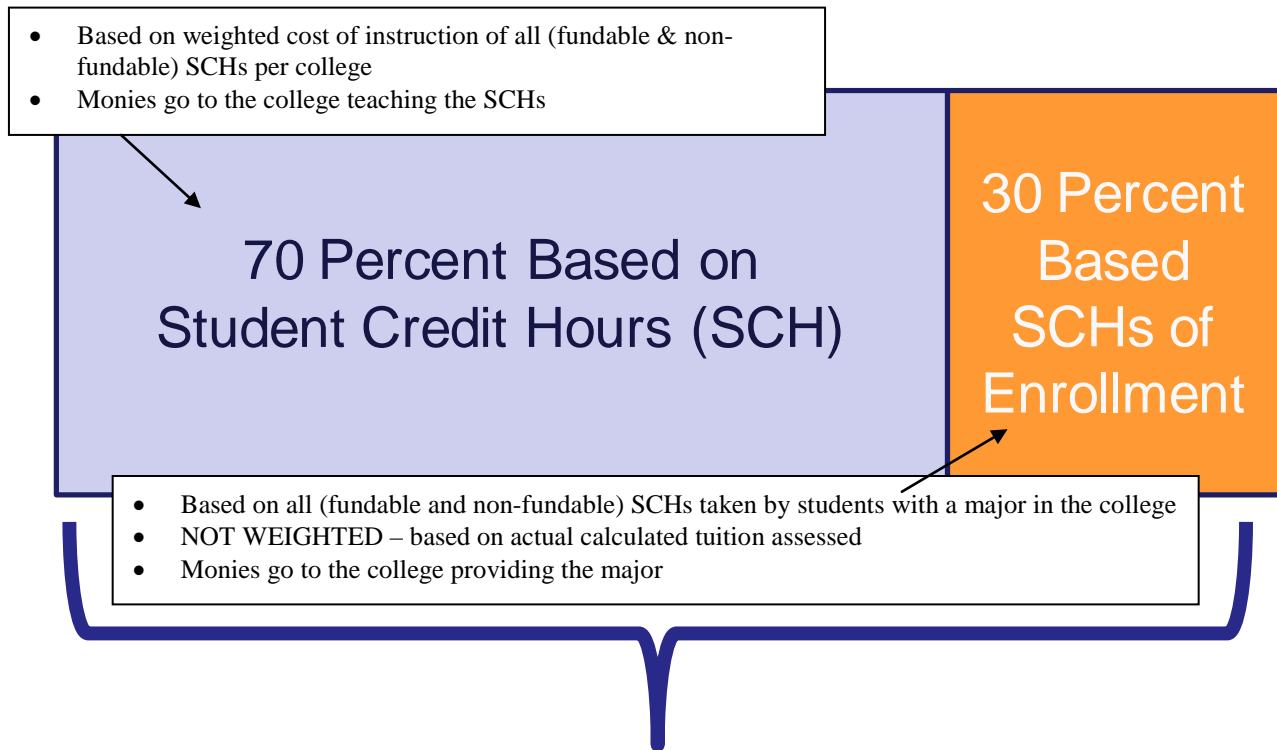
- General Revenue
- Lottery



State-Appropriated Allocation
Per College

Tuition Assessed

- RCM 2009-10 uses SCH data from the Final Student Information File for Fall 2007 through Fall 2008
 - Data provided by the Office of Institutional Planning and Research
 - Fall 2007/Fall 2008 averaged, Spring 2008 actual and Summer 2008 actual
- Tuition Revenue is calculated based on expected tuition assessed during 2009-10 (Summer 2009, Fall 2009 and Spring 2010)



Tuition Allocation Per College

- Includes Fundable & Non-Fundable SCHs
 - Fundable = student credit hours that the State of Florida DOES fund with state appropriations.
 - Non-Fundable = student credit hours the State of Florida DOES NOT fund with state appropriations
- Excludes self-funded programs or courses (Entrepreneurial Activities)

Examples of Non-Fundable SCHs

- Remedial (below college level)
- Military (ROTC)
- Not Applicable Toward Any Degree
 - Includes Reciprocal Student Exchange Programs
- Funded From Non-University Sources
 - Self-Funded
 - Paid by sponsoring agency
- Fee Deferment Default or Cancelled Non-Payment
- Students Enrolled for Audit
- Credit by Exam
- Over 5 hours Supervised Teaching/Research
 - Exceeds 5 hour maximum in supervised teaching or supervised research
- Non-Candidate Doctoral Research
 - Students enrolled in Doctoral research not admitted to Doctoral candidacy
- Repeat Surcharge Applied
 - Courses where students pay the repeat surcharge. An undergraduate course or a college-preparatory class that a student has taken more than twice
- Non-Resident Profile Assessment (BOG Regulation 6.002)
- SUS or State Employee Fee Waiver Course
 - Courses of employees using a state employee fee waiver

College Budget Allocation Example

<u>RCM 09-10 Approp and Tuition</u>	
State Appropriations	\$ 553,364,528
IFAS (Research and Extension)	\$ (123,731,027)
State Funded Centers and associated overhead	\$ (52,502,593)
Student Services/Libraries	\$ (66,740,577)
Summer Budget and GatorGradCare and College of Medicine	
Legislative Special	\$ (17,352,766)
Graduate School Fellowship Program	\$ (16,641,319)
Total Appropriations \$	\$ 276,396,246
Estimated Tuition and Fees Collected	\$ 243,738,580
Waivers	\$ 31,736,833
Uncollected Tuition	\$ 3,182,966
Application Fee	\$ (1,904,000)
Late Payment	\$ (570,500)
Library Fine	\$ (195,500)
Tuition Assessed	\$ 275,988,379

Appropriations: Teaching

Calculating BSA Value =

Appropriation \$ X Teaching % / Sum (Teaching Fundable SCHs by Level X Weights by Level)

$$\$276,396,246 \times 70\% / 5,939,201 = \$32.58$$

Lower	Upper	Grad I	Grad II	Grad III	Lower	Upper	Grad I	Grad II	Grad III
21,741	16,044	3,342	845		3.32136	4.66592	15.44611	15.46251	-
10,416	19,075	6,841	920		2.73000	3.21900	6.42900	8.47600	-
302,370	173,667	14,662	25,414		1.72728	2.68806	9.02393	10.64036	-
28,817	102,208	19,882	1,820		0.89660	1.48407	6.35646	20.12344	-
2,617	32,407	19,277	9,897		0.48027	1.60889	4.40776	7.66966	-
14,812	65,664	25,489	19,472		1.62300	4.84200	9.93200	13.11900	-
5,329	33,513	2,810	1,129		1.38479	1.59071	7.48570	12.37940	-
		35,907	41		-	-	7.00174	20.87379	-
23,361	35,592	4,388	1,057		1.31800	1.59600	6.66300	10.37100	-
	139	682	601	13,787	-	7.50340	4.28766	13.45784	25.72595
	9,317	7,684	5,125	20,493	-	6.84405	7.01835	14.01084	26.45280
	11,541	6,525	1,087		-	6.50667	3.71810	11.67013	-
	76	42,007	1,400		-	6.97511	3.98578	12.51031	-
3,475	13,072	16,219	4,165		0.79282	5.07273	3.27746	9.03349	-
	13	2,752		13,120	-	7.74319	4.42468	-	19.91105
4,736	2,372				2.24124	10.42978	-	-	-
251	301	505	146		8.10672	23.91856	39.59437	42.21348	-
32,231	65,190	12,191	10,767		1.36573	2.32306	8.19692	11.38111	-

College A

Appropriations Allocation -- Teaching
276,396,246 70% 193,477,372

Allocation for Teaching

BSA

32.58

	Lower	Upper	Grad I	Grad II	Grad III	Total
SCH	14,812.00	65,664.00	25,488.50	19,471.50	-	
Weight	1.62	4.84	9.93	13.12	-	
BSA	32.58	32.58	32.58	32.58	32.58	
	<u>781,771.44</u>	<u>10,354,372.30</u>	<u>8,246,024.23</u>	<u>8,323,084.89</u>	-	<u>27,705,252.86</u>

Appropriations: Enrollment

Calculating BSA Value =

Appropriation \$ X Enrollment % / Sum (Enrollment Fundable SCHs by Level X Weights by Level)

$$\$276,396,246 \times 30\% / 5,873,083 = \$14.12$$

Lower	Upper	Grad I	Grad II	Grad III	Lower	Upper	Grad I	Grad II	Grad III
12,776	14,843	3,406	934		3.32136	4.66592	15.44611	15.46251	-
13,370	19,599	6,719	953		2.73000	3.21900	6.42900	8.47600	-
177,444	177,053	13,659	23,451		1.72728	2.68806	9.02393	10.64036	-
46,541	90,909	19,708	1,527		0.89660	1.48407	6.35646	20.12344	-
5,331	14,798	19,003	9,821		0.48027	1.60889	4.40776	7.66966	-
53,212	80,424	27,026	20,552		1.62300	4.84200	9.93200	13.11900	-
35,406	43,048	2,838	1,268		1.38479	1.59071	7.48570	12.37940	-
82	25	36,694	6		-	-	7.00174	20.87379	-
20,291	37,803	3,520	1,215		1.31800	1.59600	6.66300	10.37100	-
17	31	907	644	13,787	-	7.50340	4.28766	13.45784	25.72595
17	54	7,264	4,967	20,493	-	6.84405	7.01835	14.01084	26.45280
8,832	13,583	6,553	1,539		-	6.50667	3.71810	11.67013	-
7,348	675	43,535	1,557		-	6.97511	3.98578	12.51031	-
19,976	20,571	16,135	3,828		0.79282	5.07273	3.27746	9.03349	-
3	-	2,858		13,120	-	7.74319	4.42468	-	19.91105
2,436	1,567	9			2.24124	10.42978	-	-	-
12	41	497			8.10672	23.91856	39.59437	42.21348	-
47,062	65,168	10,832	11,624		1.36573	2.32306	8.19692	11.38111	-

College A

Appropriations Allocation -- Enrollment

276,396,246 30% 82,918,874

BSA

14.12

Lower Upper Grad I Grad II Grad III

SCH

53,212.00 80,423.50 27,025.50 20,551.50 -

Weight

1.62 4.84 9.93 13.12 -

BSA

14.12 14.12 14.12 14.12 14.12

1,217,192.57 5,496,206.33 3,789,288.60 3,807,255.80 - 14,309,943.30

Allocation for enrollment of your majors

College A Example-Appropriation

College A	Appropriations Allocation --		Teaching			
	276,396,246	70%	193,477,372			
BSA	32.58					
	Lower	Upper	Grad I	Grad II	Grad III	Total
SCH	14,812.00	65,664.00	25,488.50	19,471.50	-	
Weight	1.62	4.84	9.93	13.12	-	
BSA	32.58		32.58	32.58	32.58	
	781,771.44	10,354,372.30	8,246,024.23	8,323,084.89	-	27,705,252.86

Allocation for Teaching

College A	Appropriations Allocation --		Enrollment			
	276,396,246	30%	82,918,874			
BSA	14.12					
	Lower	Upper	Grad I	Grad II	Grad III	Total
SCH	53,212.00	80,423.50	27,025.50	20,551.50	-	
Weight	1.62	4.84	9.93	13.12	-	
BSA	14.12		14.12	14.12	14.12	
	1,217,192.57	5,496,206.33	3,789,288.60	3,807,255.80	-	14,309,943.30

Allocation for enrollment of your majors

Tuition: Teaching

Calculating BSA Value =

Tuition Assessed \$ X Teaching % / Sum (Teaching Fundable and Non-Fundable SCHs by Level X Weights by Level)

$$\$275,988,379 \times 70\% / 5,976,399 = \$32.33$$

Lower	Upper	Grad I	Grad II	Grad III	Lower	Upper	Grad I	Grad II	Grad III
21,893	16,204	3,343	845		3.32136	4.66592	15.44611	15.46251	-
10,463	19,313	6,894	920		2.73000	3.21900	6.42900	8.47600	-
306,414	174,622	14,803	25,462		1.72728	2.68806	9.02393	10.64036	-
29,116	103,943	20,435	1,859		0.89660	1.48407	6.35646	20.12344	-
2,623	32,704	19,429	9,944		0.48027	1.60889	4.40776	7.66966	-
14,962	66,225	25,675	19,523		1.62300	4.84200	9.93200	13.11900	-
5,352	33,760	2,834	1,132		1.38479	1.59071	7.48570	12.37940	-
		36,253	41		-	-	7.00174	20.87379	-
23,575	35,848	4,411	1,063		1.31800	1.59600	6.66300	10.37100	-
	139	688	601	13,787	-	7.50340	4.28766	13.45784	25.72595
	9,353	7,692	5,125	20,493	-	6.84405	7.01835	14.01084	26.45280
	11,544	6,553	1,090		-	6.50667	3.71810	11.67013	-
	76	42,070	1,403		-	6.97511	3.98578	12.51031	-
3,492	13,087	16,228	4,210		0.79282	5.07273	3.27746	9.03349	-
	13	2,756		13,120	-	7.74319	4.42468	-	19.91105
4,769	2,393				2.24124	10.42978	-	-	-
254	306	513	146		8.10672	23.91856	39.59437	42.21348	-
32,500	65,868	12,305	10,776		1.36573	2.32306	8.19692	11.38111	-

Allocation for Teaching

College A	Tuition	Allocation			
Tuition-Teaching	<u>275,988,379</u>	<u>70%</u>	<u>193,191,865</u>		
BSA	32.33				
	Lower	Upper	Grad I	Grad II	Grad III
SCH	14,962.00	66,225.00	25,675.00	19,522.50	-
Weight	1.62	4.84	9.93	13.12	-
BSA	32.33	32.33	32.33	32.33	32.33
	<u>783,628.77</u>	<u>10,362,702.57</u>	<u>8,242,622.41</u>	<u>8,280,851.02</u>	<u>- 27,669,804.77</u>

Tuition: Enrollment

Calculating BSA Value =

Tuition Assessed \$ X Enrollment % X College % of Tuition Assessed for Fundable and Non-Fundable SCH

$$\$275,988,379 \times 30\% \times 14.5\% = \$12,000,770$$

	Lower	Upper	Grad I	Grad II	Grad III	
SCH	14,962.00	66,225.00	25,675.00			-
Weight	1.74	5.18	10.58			
BSA	32.33	32.33	32.33			
	841,675.34	11,090,661.02	8,782,169.70	6,810,242.57		- 27,524,748.63

Allocation for enrollment of your majors

College A

	Tuition	Allocation		
Tuition-Enrollment	275,988,379	30%	82,796,514	14.49%

Tuition on Assessed 12,000,770.29

College A Example-Tuition

College A		Tuition	Allocation		
Tuition		<u>275,988,379</u>	70%	<u>193,191,865</u>	
BSA	32.33				
	Lower	Upper	Grad I	Grad II	Grad III
SCH	14,962.00	66,225.00	25,675.00	19,522.50	-
Weight	1.62	4.84	9.93	13.12	-
BSA	32.33	32.33	32.33	32.33	32.33
	<u>783,628.77</u>	<u>10,362,702.57</u>	<u>8,242,622.41</u>	<u>8,280,851.02</u>	<u>-</u>
					27,669,804.77
College A		Tuition	Allocation		
Tuition-Enrollment		<u>275,988,379</u>	30%	<u>82,796,514</u>	14.49%
Tuition on Assessed					12,000,770.29

Allocation for Teaching (points to 27,669,804.77)

Allocation for enrollment of your majors (points to 12,000,770.29)

College A Example

- College A Appropriation = \$42,015,196
- College A Tuition Assessed = \$39,670,575

Waivers

A waiver is a discount in the amount of tuition assessed, and must be calculated into the final allocation amounts. There are three different types of waivers.

- Statutory
- University
- College

Statutory Waivers – the waiving of tuition and fees mandated by the State of Florida Statutes

Allocation is pro-rated based on college's percentage of tuition assessed – if a college has 24% of Tuition Assessed, then they will receive 24% of the cost of these waivers.

Examples:

- High School Dual Enrollment
- Adoptees from Department of Children and Family
- Florida Foster Care
- Linkage Institute
- Reciprocal Student Exchange Programs
- Withdrawals (Partial or Medical)
- Homeless
- Purple Heart or another combat decoration superior
- Dependent/Spouse of Deceased/Disabled Veterans
- Florida National Guard Tuition and Fees One-Half Exemptions
- Special Risk Surviving Dependent/Spouse – Firefighters
- Persons 60 years of age or older
- State or SUS Employee Voucher or Grant

University Waivers – the waiving of tuition mandated by the University for the benefit of the university as a whole

Allocation is pro-rated based on college's percentage of tuition assessed.

Examples:

- Admission
- AIM – Summer B
- Faculty/Staff Tuition Exchange Program
- Housing
- Gubernatorial Fellows Program
- IFAS Foreign Student
- International Studies
- Music
- National Merit

College Waivers – the waiving of tuition at the discretion of the college

Allocation is based on estimated tuition waived by the college.

Example:

- Graduate Assistantships
- Fellowships
- Partial
 - Engineering Achievement Program
 - Education On-Line Masters Program
 - Medicine MD Out-of-State Waiver Program
 - Dentistry DMD Out-of-State Waiver Program

Uncollected Tuition

- Unpaid student tuition – current rate 1.15%
- Assess current percentage against the TUITION allocation

College A Example

- Appropriation = \$42,015,196
- Tuition = \$39,670,575
- Waivers = (\$ 8,041,910)
- Uncollected Tuition = (\$ 454,543)

REVENUE

RCM encourages colleges to become more entrepreneurial in order to supplement their appropriation and tuition allocations. All revenue monies generated by colleges are received by the colleges. Initially we used these revenues to allocate the Leverage Fund which was generated by taking roughly 8% of the Appropriations and Tuition off the top. This fund was to reward colleges for their entrepreneurial activities. After close analysis, it became clear that only 3 or 4 colleges were benefitting from this allocation and the remaining colleges would have to increase their activities up to 500% to just recover the 8% they lost when we took this percentage out of the allocation of Appropriations and Tuition based on instruction. The Leverage Fund is no longer being allocated in this manner.

Types of revenue streams

- Entrepreneurial Activities
- Contracts and Grants
- Endowment Earnings and Gifts
- Other

Entrepreneurial Activities

Colleges can engage in entrepreneurial activities using funds that include:

- Auxiliaries (141-161)
- Component Units (171; excludes UFF)
- PK Yonge (173)
- Miscellaneous Donors (179, 279)
- IFAS Research/Extension (181, 182)
- HSC Incidental (185, 186)
- Faculty Practice

These funds are determined by calculating all revenues generated less any transfers out. The term “transfers out” is defined as funds transferred from one college to another college or VP area. This movement of monies is not considered an expenditure until the unit receiving the funds actually spends it on something tangible.

Contracts and Grants

Any payments received from contracts and/or grants can be considered revenue.

- Use Direct Expenditures
- Sponsored Research (201, 209)
 - Includes Returned Overhead (PS Account 812000)
- Residual (212)
- UFRF (213)
- IFAS Federal Research/Extension (221, 222)

Endowment Earnings and Gifts

Data – provided by University of Florida Foundation

- RCM 2009-10 used fiscal year 2009
- Interest earnings from endowments
- Non-endowed gifts

Other Revenue Sources

- Material and Supply Fees (fund 162)
- Equipment Use Fees (fund 163)

College A Example

• Appropriation	= \$ 42,015,196
• Tuition	= \$ 39,670,575
• Waivers	= (\$ 8,041,910)
• Uncollected Tuition	= (\$ 454,543)
• Entrepreneurial Activities	= \$ 5,915,600
• Contracts and Grants	= \$ 64,322,959
• Endowment Earnings and Gifts	= \$ 4,489,470
• Other	= \$ 437,300
• Total Revenue	= \$148,354,647

OVERHEAD (SUPPORT CENTER) ASSESSMENTS

Support Centers are funded by charging their estimated budget to all Responsibility Centers (RC) based on the RC's prior 18-months of direct expenditures.

The first step in distributing Support Costs (Overhead) is to identify all of the costs related to each of the Support Centers and the Responsibility Centers. We group these, in order, as Support Centers (those costs to be distributed) and Responsibility Centers (those centers which will pay for the support).

One at a time, each Support Center's total cost is distributed (allocated) amongst the other units based on an allocation method, called The Step Down method, established to fairly spread the costs. This method was chosen based on the type of cost and the drivers related to those costs (i.e., prorated expenditures, space, number of students).

Some support costs are distributed to both Support Centers and Responsibility Centers because each area benefitted in some way from that support (i.e. General Admin's cost are distributed to HSC Admin, Sponsored Project Admin, Library and Student Services Admin; in addition to the Responsibility Centers)

Other support costs are distributed only to the Responsibility Centers that have been identified as receiving benefit (i.e., Sponsored Project Admin, Library, and Student Admin costs).

As the costs of each Support Center are distributed, a step-down effect is seen until all of the costs of each Support Center have been allocated to the Responsibility Centers.

Stepdown											
	Costs	IT	BondPgmt	Facilities	GA	HSCGA	SPA	Librarg	St Admin	Total	
Support Units											
001	INFO TECHNOLOGY	31,577,542	(31,577,542)	0	0	0	0	0	0	0	
002	SPEC BOND PYMTS	2,300,000	0	(2,300,000)	0	0	0	0	0	0	
003	EQP DRPC	0	0	0	0	0	0	0	0	0	
004	FACILITIES	79,401,151	2,565,024	0	(81,966,175)	0	0	0	0	0	
005	GENERAL ADMIN	71,973,898	2,325,090	0	1,234,196	(75,533,184)	0	0	0	0	
006	HSC ADMIN	10,064,628	325,134	0	1,291,585	862,368	(12,545,964)	0	0	0	
007	SPON PROJ ADMIN	29,686,750	959,019	0	328,778	2,543,650	0	(33,518,197)	0	0	
008	LIBRARY	27,057,212	874,073	0	4,234,257	2,318,343	0	0	(34,483,885)	0	
009	STU SVC ADMIN	22,847,700	738,087	0	2,132,570	1,957,660	0	0	0	(27,676,017)	
Responsibility Centers											
						0					
015	COLLEGES	425,429,960	13,743,355	2,300,000	59,259,941	36,452,117	3,770,157	0	34,391,092	27,676,017	607,884,789
020	ST FUNDED CENTERS	46,554,434	1,503,924	0	4,576,641	3,988,924	0	0	92,793	0	57,646,218
030	GRANTS	456,118,090	0	0	4,308	0	0	33,518,197	0	0	489,640,595
040	INCNTL_MISC	76,043,146	2,456,545	0	0	6,515,605	479,075	0	0	0	86,321,845
050	AUXILIARY/SVC CTRS	138,444,068	4,472,384	0	8,806,722	11,862,304	314,090	0	0	0	164,368,088
060	CLINICAL PRACTICE	359,960,078	0	0	0	3,095,657	7,982,642	0	0	0	363,918,885
070	DSO	49,989,961	1,614,907	0	97,177	4,283,290	0	0	0	0	55,985,335
075	UAA	0	0	0	0	0	0	0	0	0	0
080	PK_YONGE	8,297,059	0	0	0	0	0	0	0	0	8,297,059
090	IFAS_Fund103	140,656,104	0	0	0	1,547,217	0	0	0	0	142,203,321
095	YET_MED_Fund186	12,331,366	0	0	0	106,050	0	0	0	0	12,467,013
		1,988,733,147	0	0	0	1	0	0	0	0	1,988,733,148

Support Center Pools

UF has 8 Support Center Pools that include departments, divisions and units that support the work of the university and that are funded by assessment to each Responsibility Center and potentially other Support Centers.

- Information Technology (IT)
- General Administration (GA)
- Health Science Center Administration (HSC GA)
- Student Services (St Admin)
- Library Services
- Facilities
- Sponsored Project Administration (SPA)
- Bond Payment (Genetics Building payment that is allocated only to IFAS and the colleges of Liberal Arts & Sciences and Medicine) (BondPymt)

Information Technology

- All funds except Financial Aid, Contracts and Grants, UAA, and Shands
- Charge Clinical Practice, Vet Med and IFAS fixed rate
- All direct expenditures except inter-fund or intra-fund transfers
 - excludes Information Technology direct costs
- 18 month timeframe of direct expenditures
 - for 2009-10 year use data from July 1, 2007 through December 31, 2008

IT Cost Formula

$$\frac{\text{College "A" Direct Expenditures}}{\text{UF Total Direct Expenditures}} \times \text{IT Cost} = \text{College "A" IT Cost}$$

$$\frac{\$69,425,749}{\$1,001,196,328} \times \$31,577,542 = \$2,189,674$$

Support Units		IT
001	INFO TECHNOLOGY	(31,577,542)
002	SPEC BOND PYMTS	0
003	EQP DRPC	0
004	FACILITIES	2,565,024
005	GENERAL ADMIN	2,325,090
006	HSC ADMIN	325,134
007	SPON PROJ ADMIN	959,019
008	LIBRARY	874,073
009	STU SVC ADMIN	738,087
Responsibility Centers		
015	COLLEGES	13,743,355
020	ST FUNDED CENTERS	1,503,924
030	GRANTS	0
040	INCNTL_MISC	2,456,545
050	AUXILIARY/SVC CTRS	4,472,384
060	CLINICAL PRACTICE	0
070	DSO	1,614,907
075	UAA	0
080	PK_YONGE	0
090	IFAS_Fund103	0
095	VET_MED_Fund186	0
		0

General Admin

- All funds except Financial Aid, Contracts and Grants, UAA, and Shands
- Charge Clinical Practice and IFAS fixed rate
- All direct expenditures except inter-fund or intra-fund transfers
 - excludes Facilities, General Admin and Information Technology direct costs
- 18 month timeframe of direct expenditures
 - for 2009-10 year use data from July 1, 2007 through December 31, 2008

General Admin Cost Formula

$$\frac{\text{College "A" Direct Expenditures}}{\text{UF Total Direct Expenditures}} \times \text{GA Cost} = \text{College "A" GA Cost}$$

$$\frac{\$69,425,749}{\$882,008,043} \times \$75,533,184 = \$5,945,465$$

		GA
Support Units		
001	INFO TECHNOLOGY	0
002	SPEC BOND PYMTS	0
003	EQP DRPC	0
004	FACILITIES	0
005	GENERAL ADMIN	(75,533,184)
006	HSC ADMIN	862,368
007	SPON PROJ ADMIN	2,543,650
008	LIBRARY	2,318,343
009	STU SVC ADMIN	1,957,660
Responsibility Centers		
015	COLLEGES	36,452,117
020	ST FUNDED CENTERS	3,988,924
030	GRANTS	0
040	INCNTL_MISC	6,515,605
050	AUXILIARY/SVC CTRS	11,862,304
060	CLINICAL PRACTICE	3,095,657
070	DSO	4,283,290
075	UAA	0
080	PK_YONGE	0
090	IFAS_Fund103	1,547,217
095	VET_MED_Fund186	106,050
		1

HSC Admin

- Charge the six Health Science Center colleges as determined by Senior VP Health Affairs
- All funds except Financial Aid, Contracts and Grants, UAA and Shands
- All direct expenditures except inter-fund or intra-fund transfers
- Excludes HSC Admin, Library and Student Admin direct costs
- 18 month timeframe of direct expenditures
- For 2009-10 year use data from July 1, 2007 through December 31, 2008

HSC Admin Cost Formula

$$\frac{\text{College "A" Direct Expenditures}}{\text{HSC Total Direct Expenditures}} \times \text{HSC Admin Cost} = \text{College "A" HSC Admin Cost}$$

$$\frac{\$24,002,283}{\$382,276,170} \times \$12,545,964 = \$787,734$$

		HSC GA
Support Units		
001	INFO TECHNOLOGY	0
002	SPEC BOND PYMTS	0
003	EQP DRPC	0
004	FACILITIES	0
005	GENERAL ADMIN	0
006	HSC ADMIN	(12,545,964)
007	SPON PROJ ADMIN	0
008	LIBRARY	0
009	STU SVC ADMIN	0
Responsibility Centers		
015	COLLEGES	3,770,157
020	ST FUNDED CENTERS	0
030	GRANTS	0
040	INCNTL_MISC	479,075
050	AUXILIARY/SVC CTRS	314,090
060	CLINICAL PRACTICE	7,982,642
070	DSO	0
075	UAA	0
080	PK_YONGE	0
090	IFAS_Fund103	0
095	VET_MED_Fund186	0
		0

Student Services

- Student headcount weights
 - Unclassified = 2
 - Lower = 2
 - Upper = 3
 - Graduate (Beginning and Advanced) = 4*
 - Professional = 4 (at 50%)*
 - Colleges of Dentistry, Law, Medicine, Nursing, Pharmacy, PHHP, and Veterinary Medicine
- * Graduate School Cost Only

Student Services Cost Formula

College "A" Student Headcount by Level X Student Weighting by Level = Total Weighted College "A" Student Headcount

Total Weighted College "A" Student Headcount / Total Weighted Student Headcount X Student Services Cost = College "A" Student Service Admin Cost

$$5,235 / 51,256 \times \$27,676,017 = \$2,826,673$$

		St Admin
Support Units		
001	INFO TECHNOLOGY	0
002	SPEC BOND PYMTS	0
003	EQP DRPC	0
004	FACILITIES	0
005	GENERAL ADMIN	0
006	HSC ADMIN	0
007	SPON PROJ ADMIN	0
008	LIBRARY	0
009	STU SVC ADMIN	(27,676,017)

Responsibility Centers		
015	COLLEGES	27,676,017
020	ST FUNDED CENTERS	0
030	GRANTS	0
040	INCNTL_MISC	0
050	AUXILIARY/SVC CTRS	0
060	CLINICAL PRACTICE	0
070	DSO	0
075	UAA	0
080	PK_YONGE	0
090	IFAS_Fund103	0
095	VET_MED_Fund186	0
		0

Library Services

- Student headcount weights
 - Unclassified = 2
 - Lower = 2
 - Upper = 3
 - Graduate = 4
 - Professional = 4
- Faculty headcount
 - Faculty = 4

Library Cost Formula

(College "A" Student Headcount by Level X Student Weighting by Level) / Total UF Weighted Student Headcount = Total Weighted College "A" Student Factor

(College "A" Faculty Headcount X Faculty Weighting) / Total UF Weighted Faculty Headcount = Total Weighted College "A" Faculty Factor

(Total Weighted College "A" Student Factor + Total Weighted College "A" Faculty Factor) X Library Services Cost = College "A" Library Cost

$$[(23,476 / 129,029) + (1,558 / 8,703)] \times \$34,483,885 = \$12,447,383$$

		Library
Support Units		
001	INFO TECHNOLOGY	0
002	SPEC BOND PYMTS	0
003	EQP DRPC	0
004	FACILITIES	0
005	GENERAL ADMIN	0
006	HSC ADMIN	0
007	SPON PROJ ADMIN	0
008	LIBRARY	(34,483,885)
009	STU SVC ADMIN	0

Responsibility Centers		
015	COLLEGES	34,391,092
020	ST FUNDED CENTERS	92,793
030	GRANTS	0
040	INCNTL_MISC	0
050	AUXILIARY/SVC CTRS	0
060	CLINICAL PRACTICE	0
070	DSO	0
075	UAA	0
080	PK_YONGE	0
090	IFAS_Fund103	0
095	VET_MED_Fund186	0
		0

Facilities

- STARS Space File weights
 - Classroom/Research Lab = 2.75
 - Classroom = 1.50
 - Office = 1.25
 - Other = 1.00

Facilities Cost Formula

$$\begin{aligned}
 & [(\text{College A "Other" Sq Feet} \times \text{"Other" Weight}) + (\text{College A "Classroom" Square Feet} \times \text{"Classroom" Weight}) + (\text{College A "Lab" Square Feet} \times \text{"Lab" Weight}) + \\
 & (\text{College A "Office" Square Feet} \times \text{"Office" Weight})] / \text{Total Weighted Square Feet} \times \\
 & \text{Facilities Cost} = \text{College A Facilities Cost}
 \end{aligned}$$

$$1,336,995 / 9,464,422 \times \$81,966,175 = \$11,578,981$$

		Facilities
Support Units		
001	INFO TECHNOLOGY	0
002	SPEC BOND PYMTS	0
003	EQP DRPC	0
004	FACILITIES	(81,966,175)
005	GENERAL ADMIN	1,234,196
006	HSC ADMIN	1,291,585
007	SPON PROJ ADMIN	328,778
008	LIBRARY	4,234,257
009	STU SVC ADMIN	2,132,570
Responsibility Centers		
015	COLLEGES	59,259,941
020	ST FUNDED CENTERS	4,576,641
030	GRANTS	4,308
040	INCNTL_MISC	0
050	AUXILIARY/SVC CTRS	8,806,722
060	CLINICAL PRACTICE	0
070	DSO	97,177
075	UAA	0
080	PK_YONGE	0
090	IFAS_Fund103	0
095	VET_MED_Fund186	0
		0

Sponsored Programs Admin Cost Formula

$$\begin{aligned}
 & \text{College A Contracts and Grants Direct Expenditures} / \text{Total Contracts and Grants Direct Expenditures} \times \text{Sponsored Programs Admin Cost} = \text{College A Sponsored Programs Admin Overhead}
 \end{aligned}$$

$$57,768,615 / 327,918,472 \times \$33,518,197 = \$5,904,821$$

		SPA
Support Units		
001	INFO TECHNOLOGY	0
002	SPEC BOND PYMTS	0
003	EQP DRPC	0
004	FACILITIES	0
005	GENERAL ADMIN	0
006	HSC ADMIN	0
007	SPON PROJ ADMIN	(33,518,197)
008	LIBRARY	0
009	STU SVC ADMIN	0
Responsibility Centers		
015	COLLEGES	0
020	ST FUNDED CENTERS	0
030	GRANTS	33,518,197
040	INCNTL_MISC	0
050	AUXILIARY/SVC CTRS	0
060	CLINICAL PRACTICE	0
070	DSO	0
075	UAA	0
080	PK_YONGE	0
090	IFAS_Fund103	0
095	VET_MED_Fund186	0
		0



College A Example– Overhead Summary

- Information Technology = \$ 2,189,674
- General Administration = \$ 5,945,465
- HSC Administration = \$ 0
- Student Service Admin = \$ 2,826,673
- Library = \$12,447,383
- Facilities = \$11,578,981
- Sponsored Research = \$ 5,904,821
- Total Overhead = \$40,892,997

For purposes of transparency, the Support Center costs for Student Service Administration and Library Services are “passed through” directly to a College’s appropriation figures and then subtracted again as overhead costs.

Pass through to show transparency

- Student Service Admin

\$2,826,673 is added to Appropriation Revenue

\$2,826,673 is charged to Overhead

- Library

\$12,447,383 is added to Appropriation

\$12,447,383 is charged to Overhead

College A *before* Student Service Admin and Library costs are added.

- Appropriation = \$ 42,015,196
- Tuition = \$ 39,670,575
- Waivers = (\$ 8,041,910)
- Uncollected Tuition = (\$ 454,543)
- Entrepreneurial Activities = \$ 5,915,600
- Contracts and Grants = \$ 64,322,959
- Endowment Earnings and Gifts = \$ 4,489,470
- Other = \$ 437,300
- Total Revenue = \$148,354,647

College A after Student Service Admin and Library cost have been added.

• Appropriation	= \$ 57,289,252
• Tuition	= \$ 39,670,575
• Waivers	= (\$ 8,041,910)
• Uncollected Tuition	= (\$ 454,543)
• Entrepreneurial Activities	= \$ 5,915,600
• Contracts and Grants	= \$ 64,322,959
• Endowment Earnings and Gifts	= \$ 4,489,470
• Other	= \$ 437,300
• Total Revenue	= \$163,628,703

Example of College A's total Revenue minus Overhead (Support Center) costs.

Net Resources Available =

College's allocated budget for the year.

College A Example	
	2010-11
Revenue	
State Appropriation	\$57,289,252
Tuition - Assessed	\$39,670,575
Waivers	(\$8,041,910)
Uncollected Tuitions	(\$454,543)
Entrepreneur Activities	\$5,915,600
Contracts and Grants	\$64,322,959
Endowment Earnings and Gifts	\$4,489,470
Other	\$437,300
Total Revenue	\$163,628,703
Overhead	
Info Technology	\$2,189,674
General Admin	\$5,945,465
HSC Admin	\$0
Student Service Admin	\$2,826,673
Library	\$12,447,383
Facilities	\$11,578,981
Sponsored Project Admin	\$5,904,821
Total Overhead	\$40,892,997
Net Resources Available	\$122,735,706