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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**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Effort Reporting</strong></td>
<td>Is the basis for determining what it costs to deliver academic</td>
</tr>
<tr>
<td></td>
<td>courses at UF</td>
</tr>
<tr>
<td></td>
<td>Tracks instructional personnel contact hours</td>
</tr>
<tr>
<td></td>
<td>Monitors activities in each major area of instruction, research,</td>
</tr>
<tr>
<td></td>
<td>and public service</td>
</tr>
<tr>
<td></td>
<td>Is required to meet state requirements</td>
</tr>
<tr>
<td></td>
<td>Used to compile the Instruction &amp; Research (I&amp;R) Data File</td>
</tr>
<tr>
<td><strong>Student Information File</strong></td>
<td>Historical record of fundable and non-fundable SCHs</td>
</tr>
<tr>
<td></td>
<td>Used to compile the I&amp;R Data file</td>
</tr>
<tr>
<td><strong>Instruction &amp; Research (I&amp;R) Data File</strong></td>
<td>Tabulates academic activities incurred by those performing</td>
</tr>
<tr>
<td></td>
<td>these activities and the related salaries and benefits</td>
</tr>
<tr>
<td></td>
<td>Required by Florida state statute F.S. 1012.945</td>
</tr>
<tr>
<td><strong>Classification of Instructional Programs (CIP)</strong></td>
<td>A taxonomy of fields of study/programs used to support tracking</td>
</tr>
<tr>
<td></td>
<td>and reporting</td>
</tr>
<tr>
<td></td>
<td>Is the Federal Government’s accepted statistical standard on</td>
</tr>
<tr>
<td></td>
<td>instructional program classifications</td>
</tr>
<tr>
<td></td>
<td>US Dept of Education Institute of Education Science</td>
</tr>
<tr>
<td><strong>Student Credit Hour (SCH)</strong></td>
<td>• One hour (typically 50 minutes during fall/spring terms) of instruction time for a single student per week over the course of a semester</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td><strong>Weight</strong></td>
<td>• A dimensionless value used to compare the relative costs of delivering one SCH of instruction</td>
</tr>
<tr>
<td><strong>Base Student Allocation (BSA)</strong></td>
<td>• The $ value for one SCH with a weight of 1.00</td>
</tr>
</tbody>
</table>
| **Direct Costs**              | • 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**            | • 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**     | • 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**              | • Student Credit Hours (SCHs) that the State of Florida does fund with state appropriation money |
| **Non-Fundable SCH**          | • 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**                    | • The process of sharing costs across multiple CIPs and/or by level of instruction |
| **Department Research**       | • 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 be 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
  o Institutes and Research Centers (IRC)
  o Museums and Galleries
  o Radio/TV
  o Extension (IFAS only)
  o Teaching Hospitals and Clinics

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)

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

<table>
<thead>
<tr>
<th>CIP = XX Example</th>
<th>LOWER</th>
<th>UPPER</th>
<th>GRAD I</th>
<th>GRAD II</th>
<th>CLINICAL PROF</th>
<th>Department Research</th>
<th>Public Service</th>
<th>Direct Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction - SCH</td>
<td>12,766</td>
<td>29,182</td>
<td>5,110</td>
<td>4,732</td>
<td></td>
<td></td>
<td></td>
<td>51,790</td>
</tr>
<tr>
<td>Faculty Salaries</td>
<td>151,884</td>
<td>1,798,827</td>
<td>1,073,652</td>
<td>929,225</td>
<td>-</td>
<td>245,464</td>
<td>1,367</td>
<td>4,200,419</td>
</tr>
<tr>
<td>Faculty Adjunct Salaries</td>
<td>-</td>
<td>13,721</td>
<td>2,624</td>
<td>6,917</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>22,762</td>
</tr>
<tr>
<td>Grad Assst</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other OPS</td>
<td>-</td>
<td>79,077</td>
<td>488</td>
<td>-</td>
<td>-</td>
<td>847,619</td>
<td>-</td>
<td>922,184</td>
</tr>
<tr>
<td>Unallocated Department Costs</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Instruction</strong></td>
<td>151,884</td>
<td>1,891,125</td>
<td>1,076,764</td>
<td>936,142</td>
<td>-</td>
<td>1,088,083</td>
<td>1,367</td>
<td>5,145,365</td>
</tr>
</tbody>
</table>

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.

### Indirect Costs

<table>
<thead>
<tr>
<th>CIP = XX - Example</th>
<th>LOWER</th>
<th>UPPER</th>
<th>GRAD I</th>
<th>GRAD II</th>
<th>CLINICAL PROF</th>
<th>Department Research</th>
<th>Public Service</th>
<th>Academic Advising</th>
<th>Academic Admin</th>
<th>Unallocated Department Costs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction - SCH</td>
<td>12,766</td>
<td>29,182</td>
<td>5,110</td>
<td>4,732</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>51,790</td>
</tr>
<tr>
<td>Faculty Salaries</td>
<td>151,884</td>
<td>1,798,827</td>
<td>1,073,652</td>
<td>929,225</td>
<td>-</td>
<td>245,464</td>
<td>1,367</td>
<td>1,813,134</td>
<td>4,624,508</td>
<td>7,480,064</td>
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</tr>
<tr>
<td>Residual Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,242,508</td>
<td></td>
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</tr>
<tr>
<td>Support Staff Salaries</td>
<td>-</td>
<td>13,212</td>
<td>2,624</td>
<td>6,917</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>22,762</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty Adjunct Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
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<tr>
<td>Grad Assst</td>
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<td>-</td>
<td>-</td>
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<td>-</td>
<td>46,245,087</td>
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<tr>
<td>Other OPS</td>
<td>-</td>
<td>79,077</td>
<td>488</td>
<td>-</td>
<td>842,619</td>
<td>13,182</td>
<td>26,035</td>
<td>803,818</td>
<td>1,765,215</td>
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<tr>
<td>OPS Residual</td>
<td>-</td>
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<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>258,819</td>
<td>258,819</td>
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<tr>
<td>Housestaff</td>
<td>-</td>
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<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>1,894,567</td>
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</tr>
<tr>
<td>Expenses</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,894,567</td>
<td></td>
</tr>
<tr>
<td><strong>Total Instruction</strong></td>
<td>151,884</td>
<td>1,891,125</td>
<td>1,076,764</td>
<td>936,142</td>
<td>-</td>
<td>1,088,083</td>
<td>1,367</td>
<td>533,708</td>
<td>972,000</td>
<td>5,394,837</td>
<td>16,045,930</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>CIP = XX - Example</th>
<th>LOWER</th>
<th>UPPER</th>
<th>GRAD I</th>
<th>GRAD II</th>
<th>GRAD III</th>
<th>CLINICAL PROF</th>
<th>Department Research</th>
<th>Public Service</th>
<th>Direct Total</th>
<th>Academic Advising</th>
<th>Academic Admin</th>
<th>Unallocated Department Costs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction - SCH</td>
<td>12,766</td>
<td>29,182</td>
<td>5,110</td>
<td>4,732</td>
<td>51,790</td>
<td>1,369</td>
<td>6,011,577</td>
<td>521,398</td>
<td>947,089</td>
<td>-</td>
<td>7,480,064</td>
<td>-</td>
<td>51,790</td>
</tr>
<tr>
<td>Faculty Salaries</td>
<td>229,679</td>
<td>2,716,061</td>
<td>1,510,284</td>
<td>1,304,889</td>
<td>249,295</td>
<td>1,369</td>
<td>6,011,577</td>
<td>521,398</td>
<td>947,089</td>
<td>-</td>
<td>7,480,064</td>
<td>-</td>
<td>51,790</td>
</tr>
<tr>
<td>Residual Salaries</td>
<td>134,912</td>
<td>1,590,672</td>
<td>757,206</td>
<td>651,474</td>
<td>982,955</td>
<td>368</td>
<td>4,117,647</td>
<td>223,697</td>
<td>283,164</td>
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<td>4,624,508</td>
<td>-</td>
<td>51,790</td>
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<tr>
<td>Support Staff Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Faculty Adjunct Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Grad Asst</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>22,762</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Other OPS</td>
<td>34,599</td>
<td>487,024</td>
<td>194,682</td>
<td>167,078</td>
<td>842,619</td>
<td>1,726,002</td>
<td>36,460</td>
<td>55,013</td>
<td>13,182</td>
<td>26,035</td>
<td>-</td>
<td>1,765,219</td>
<td>-</td>
</tr>
<tr>
<td>OPS Residual</td>
<td>7,550</td>
<td>89,022</td>
<td>42,377</td>
<td>36,460</td>
<td>55,013</td>
<td>22</td>
<td>230,444</td>
<td>12,519</td>
<td>15,847</td>
<td>-</td>
<td>258,810</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Housestaff</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Expenses</td>
<td>55,270</td>
<td>651,688</td>
<td>310,212</td>
<td>266,896</td>
<td>402,712</td>
<td>158</td>
<td>1,686,916</td>
<td>91,644</td>
<td>116,007</td>
<td>-</td>
<td>1,894,567</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Instruction</td>
<td>462,010</td>
<td>5,547,668</td>
<td>2,817,385</td>
<td>2,433,714</td>
<td>2,532,634</td>
<td>1,937</td>
<td>13,795,348</td>
<td>862,440</td>
<td>1,388,142</td>
<td>-</td>
<td>16,045,930</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

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
2007-2008 EXPENDITURE ANALYSIS
COSTS PER CREDIT HOUR

**BUDGET ENTITY:** E & G

**DIS CODE:** Of Agriculture Science

<table>
<thead>
<tr>
<th></th>
<th>(A)</th>
<th>(B)</th>
<th>(C)</th>
<th>(D)</th>
<th>(E)</th>
<th>(C/B)</th>
<th>(D/B)</th>
<th>(E/B)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FUNDABLE DIRECT INDIRECT TOTAL FULL EXPEND. PER EXPEND. PER EXPEND. PER</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>STUDENT CRED HRS EXPENDITURE EXPENDITURE EXPENDITURE EXPENDITURE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lower</td>
<td>14,584</td>
<td>502,451</td>
<td>823,007</td>
<td>1,325,458</td>
<td>34.45</td>
<td>56.43</td>
<td>90.88</td>
<td></td>
</tr>
<tr>
<td>Upper</td>
<td>30,897</td>
<td>5,263,850</td>
<td>4,792,361</td>
<td>10,055,211</td>
<td>170.37</td>
<td>155.11</td>
<td>325.48</td>
<td></td>
</tr>
<tr>
<td>Graduate I</td>
<td>5,425</td>
<td>2,993,568</td>
<td>1,251,591</td>
<td>4,245,159</td>
<td>551.81</td>
<td>203.71</td>
<td>782.52</td>
<td></td>
</tr>
<tr>
<td>Graduate II</td>
<td>4,738</td>
<td>2,793,933</td>
<td>1,173,070</td>
<td>3,967,009</td>
<td>589.69</td>
<td>247.72</td>
<td>837.40</td>
<td></td>
</tr>
<tr>
<td>Grad III</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>Clinical Professional</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

**SUB TOTAL INST.**

|           | 55,644 | 11,553,802 | 8,040,835 | 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     | 42,077 | 17,107 | 59,844 | 0.00  | 0.00  | 0.00  |

**Research**

|           | 0     | 3,062,573 | 2,198,932 | 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

- **Cost per SCH**
  - Public Service & Research Spreading
  - Determining Cost per SCH

- **Weighting & Normalization**
  - Calculation of Weights for Comparisons
  - Weight Roll up to College
  - Weight Normalization

- **Adjustments**
  - Comparisons with Other Institutions
  - Weight Adjustments
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

<table>
<thead>
<tr>
<th>Level</th>
<th>Fundable SCH</th>
<th>Direct Expenditure</th>
<th>Percentage</th>
<th>Public Service Spreading</th>
<th>Research Spreading</th>
<th>Direct Expenditure with Public Service and Research</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lower</td>
<td>14,584</td>
<td>$502,451</td>
<td>4%</td>
<td>$1,856</td>
<td>$133,185.20</td>
<td>$637,492</td>
</tr>
<tr>
<td>Upper</td>
<td>30,897</td>
<td>$5,263,850</td>
<td>46%</td>
<td>$19,443</td>
<td>$1,395,294.05</td>
<td>$6,678,587</td>
</tr>
<tr>
<td>Grad I</td>
<td>5,425</td>
<td>$2,993,568</td>
<td>26%</td>
<td>$11,058</td>
<td>$793,508.10</td>
<td>$3,798,134</td>
</tr>
<tr>
<td>Grad II</td>
<td>4,738</td>
<td>$2,793,933</td>
<td>24%</td>
<td>$10,320</td>
<td>$740,500.65</td>
<td>$3,544,844</td>
</tr>
<tr>
<td>Sub Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$11,553,802</td>
</tr>
<tr>
<td>Public Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$42,677</td>
</tr>
<tr>
<td>Research</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$3,062,578</td>
</tr>
<tr>
<td>Grand Total</td>
<td></td>
<td>$14,659,057</td>
<td>100%</td>
<td>$42,677</td>
<td>$3,062,578</td>
<td>$14,659,057</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Level</th>
<th>Fundable SCH</th>
<th>Direct Expenditure</th>
<th>Percentage on All Levels</th>
<th>Public Service Spreading</th>
<th>Research Spreading</th>
<th>Direct Expenditure with Public Service and Research</th>
<th>Cost Per SCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lower</td>
<td>14,584</td>
<td>$502,451</td>
<td>4%</td>
<td>$1,856</td>
<td>$133,185.28</td>
<td>$637,492</td>
<td>$43.71</td>
</tr>
<tr>
<td>Upper</td>
<td>30,807</td>
<td>$5,263,850</td>
<td>6%</td>
<td>$19,443</td>
<td>$1,395,294</td>
<td>$6,075,567</td>
<td>$216.16</td>
</tr>
<tr>
<td>Grad I</td>
<td>5,425</td>
<td>$2,993,568</td>
<td>26%</td>
<td>$11,058</td>
<td>$793,508.10</td>
<td>$3,798,134</td>
<td>$708.12</td>
</tr>
<tr>
<td>Grad II</td>
<td>4,738</td>
<td>$2,793,933</td>
<td>24%</td>
<td>$10,320</td>
<td>$7,405,900.65</td>
<td>$3,544,844</td>
<td>$748.17</td>
</tr>
<tr>
<td>Sub Total</td>
<td></td>
<td>$11,553,802</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Service</td>
<td></td>
<td>$42,677</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Research</td>
<td></td>
<td>$3,862,578</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grand Total</td>
<td></td>
<td>$14,659,057</td>
<td>100%</td>
<td>$42,677</td>
<td>$3,062,578</td>
<td>$14,659.057</td>
<td></td>
</tr>
</tbody>
</table>

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**

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

$1,256 \div $301.54 = 4.166$
Weight Calculation per SCH–SUS (State University System of Florida)

<table>
<thead>
<tr>
<th>CIP Name</th>
<th>Lower</th>
<th>Upper</th>
<th>Grad I</th>
<th>Grad II</th>
<th>Grad III</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture, Agriculture Operations, and Related Sciences.</td>
<td>$59.33</td>
<td>$236.23</td>
<td>$602.80</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Natural Resources and Conservation.</td>
<td>$128.67</td>
<td>$534.33</td>
<td>$723.12</td>
<td>$655.82</td>
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</tr>
<tr>
<td>Architecture and Related Services.</td>
<td>$170.38</td>
<td>$258.27</td>
<td>$436.25</td>
<td>$298.18</td>
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<td>Area, Ethnic, Cultural, and Gender Studies.</td>
<td>$89.95</td>
<td>$403.56</td>
<td>$856.20</td>
<td>$806.68</td>
<td></td>
</tr>
<tr>
<td>Communication, Journalism, and Related Programs.</td>
<td>$107.56</td>
<td>$144.86</td>
<td>$488.56</td>
<td>$649.99</td>
<td></td>
</tr>
<tr>
<td>Communications Technologies/Technicians and Support Services.</td>
<td>$214.41</td>
<td>$214.41</td>
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<tr>
<td>Computer and Information Sciences and Support Services.</td>
<td>$104.57</td>
<td>$295.12</td>
<td>$662.86</td>
<td>$1,415.98</td>
<td></td>
</tr>
<tr>
<td>Education.</td>
<td>$120.03</td>
<td>$145.74</td>
<td>$314.34</td>
<td>$635.26</td>
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</tr>
<tr>
<td>Engineering.</td>
<td>$188.78</td>
<td>$347.33</td>
<td>$743.83</td>
<td>$916.48</td>
<td></td>
</tr>
<tr>
<td>Engineering Technologies/Technicians.</td>
<td>$82.23</td>
<td>$214.01</td>
<td>$245.08</td>
<td>$689.02</td>
<td></td>
</tr>
<tr>
<td>Foreign languages, literatures, and Linguistics.</td>
<td>$110.37</td>
<td>$165.34</td>
<td>$405.66</td>
<td>$481.38</td>
<td></td>
</tr>
<tr>
<td>Family and Consumer Sciences/Human Sciences.</td>
<td>$56.26</td>
<td>$88.66</td>
<td>$670.95</td>
<td>$702.78</td>
<td></td>
</tr>
<tr>
<td>Legal Professions and Studies.</td>
<td>$431.04</td>
<td></td>
<td>$413.31</td>
<td></td>
<td></td>
</tr>
<tr>
<td>English Language and Literature.</td>
<td>$448.72</td>
<td></td>
<td>$464.44</td>
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<td></td>
</tr>
<tr>
<td>Liberal Arts and Sciences.</td>
<td>$375.49</td>
<td></td>
<td>$208.02</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Library Science.</td>
<td>$256.11</td>
<td></td>
<td>$649.40</td>
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<td></td>
</tr>
<tr>
<td>Biological and Biomedical Sciences.</td>
<td>$879.72</td>
<td></td>
<td>$1,009.41</td>
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<td></td>
</tr>
<tr>
<td>Mathematics and Statistics.</td>
<td>$884.26</td>
<td>$228.84</td>
<td>$647.05</td>
<td>$844.36</td>
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</tr>
<tr>
<td>Multi/Interdisciplinary Studies.</td>
<td>$135.43</td>
<td>$393.56</td>
<td>$668.49</td>
<td>$635.13</td>
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</tr>
<tr>
<td>Parks, Recreation, Leisure, and Fitness Studies.</td>
<td>$71.33</td>
<td>$111.82</td>
<td>$275.55</td>
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<td>Philosophy and Religious Studies.</td>
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<td>$184.09</td>
<td>$812.16</td>
<td>$725.50</td>
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<tr>
<td>Physical Sciences.</td>
<td>$164.22</td>
<td>$436.26</td>
<td>$1,084.68</td>
<td>$1,016.30</td>
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</tr>
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<td>Psychology.</td>
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<td>$142.89</td>
<td>$333.54</td>
<td>$721.65</td>
<td></td>
</tr>
<tr>
<td>Security and Protective Services.</td>
<td>$58.35</td>
<td>$106.36</td>
<td>$432.56</td>
<td>$689.84</td>
<td></td>
</tr>
<tr>
<td>Public Administration and Social Service Professions.</td>
<td>$132.10</td>
<td>$171.92</td>
<td>$259.42</td>
<td>$943.26</td>
<td></td>
</tr>
<tr>
<td>Social Sciences.</td>
<td>$66.69</td>
<td>$145.86</td>
<td>$646.26</td>
<td>$820.70</td>
<td></td>
</tr>
<tr>
<td>Visual and Performing Arts.</td>
<td>$149.79</td>
<td>$243.03</td>
<td>$652.88</td>
<td>$735.98</td>
<td></td>
</tr>
<tr>
<td>Health Professions and Related Clinical Sciences.</td>
<td>$89.79</td>
<td>$204.66</td>
<td>$321.65</td>
<td>$718.96</td>
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</tr>
<tr>
<td>Business, Management, Marketing, and Related Support Services.</td>
<td>$88.94</td>
<td>$146.90</td>
<td>$381.02</td>
<td>$1,357.55</td>
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</tr>
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<td>History (new)</td>
<td>$73.40</td>
<td>$162.00</td>
<td>$527.09</td>
<td>$559.45</td>
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</tr>
<tr>
<td>Residency Programs.</td>
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<td>$4,243.01</td>
<td>$2,776.31</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Biological and Biomedical Sciences - Medicine</td>
<td>$1,502.03</td>
<td>$120.19</td>
<td>$1,422.30</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health Professions and Related Clinical Sciences - Dentistry</td>
<td></td>
<td>$711.71</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health Professions and Related Clinical Sciences - Medicine</td>
<td>$72.40</td>
<td>$140.74</td>
<td>$666.35</td>
<td>$809.90</td>
<td>$928.68</td>
</tr>
<tr>
<td>Health Professions and Related Clinical Sciences - Veterinary Medicine</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$887.39</td>
</tr>
</tbody>
</table>

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

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.

Weight for CIP 01 / Grad I = 4.166

Weight for CIP 43 / Lower = 1.000
Normalized Weights for all CIPs–SUS (State University System of Florida)

<table>
<thead>
<tr>
<th>CIP Name</th>
<th>Lower</th>
<th>Upper</th>
<th>Grad I</th>
<th>Grad II</th>
<th>Grad III</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture, Agriculture Operations, and Related Sciences.</td>
<td>1.017</td>
<td>4.048</td>
<td>10.331</td>
<td>13.317</td>
<td></td>
</tr>
<tr>
<td>Wildlife Resources and Conservation</td>
<td>2.94</td>
<td>7.965</td>
<td>11.240</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Architecture and Related Services</td>
<td>2.920</td>
<td>4.471</td>
<td>7.476</td>
<td>5.110</td>
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<td>Area, Ethnic, Cultural, and Gender Studies.</td>
<td>1.539</td>
<td>3.022</td>
<td>14.674</td>
<td>13.825</td>
<td></td>
</tr>
<tr>
<td>Communication, Journalism, and Related Programs.</td>
<td>2.483</td>
<td>8.373</td>
<td>11.140</td>
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</tr>
<tr>
<td>Communications Technologies/Technicians and Support Services</td>
<td>3.675</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Computer and Information Sciences and Support Services</td>
<td>5.058</td>
<td>11.360</td>
<td>24.267</td>
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<td>Education</td>
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<td>15.707</td>
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<td>Foreign languages, literatures, and Linguistics</td>
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<td>2.837</td>
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<td>Family and Consumer Sciences/Human Sciences</td>
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<td>12.044</td>
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<td>Legal Professions and Studies</td>
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<td>English Language and Literature/Letters</td>
<td>2.081</td>
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<td>7.960</td>
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<tr>
<td>Liberal Arts and Sciences, General Studies</td>
<td>3.609</td>
<td>6.435</td>
<td>3.565</td>
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<td>Library Science</td>
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<td>4.389</td>
<td>11.129</td>
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<tr>
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<td>15.008</td>
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<tr>
<td>Multi/Interdisciplinary Studies</td>
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<td>10.885</td>
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<tr>
<td>Parks, Recreation, Leisure, and Fitness Studies</td>
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<td>4.722</td>
<td>7.172</td>
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<td>18.247</td>
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<td>9.144</td>
<td>12.368</td>
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<tr>
<td>Security and Protective Services</td>
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<td>7.413</td>
<td>14.907</td>
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<tr>
<td>Public Administration and Social Service Professions</td>
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<td>16.166</td>
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<td>2.500</td>
<td>11.076</td>
<td>14.065</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Visual and Performing Arts</td>
<td>4.165</td>
<td>11.189</td>
<td>12.613</td>
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<td></td>
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<tr>
<td>Health Professions and Related Clinical Sciences</td>
<td>3.508</td>
<td>5.513</td>
<td>12.322</td>
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</tr>
<tr>
<td>Business, Management, Marketing, and Related Support Services</td>
<td>2.518</td>
<td>6.530</td>
<td>23.266</td>
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<tr>
<td>History (new)</td>
<td>2.776</td>
<td>9.053</td>
<td>9.588</td>
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<td>Residency Programs</td>
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<td>47.581</td>
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<tr>
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<td>25.742</td>
<td>2.060</td>
<td>24.376</td>
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</tr>
<tr>
<td>Health Professions and Related Clinical Sciences - Dentistry</td>
<td>1.241</td>
<td>11.420</td>
<td>13.880</td>
<td>15.916</td>
<td></td>
</tr>
<tr>
<td>Health Professions and Related Clinical Sciences - Medicine</td>
<td>2.412</td>
<td>11.420</td>
<td>13.880</td>
<td>15.916</td>
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</tr>
<tr>
<td>Health Professions and Related Clinical Sciences - Veterinary Medicine</td>
<td>15.208</td>
<td></td>
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</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>College</th>
<th>CIP</th>
<th>Fundable Student Credit Hours</th>
<th>Weight by CIP</th>
<th>Weight * SCH by CIP and by Level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Lower</td>
<td>Upper</td>
<td>Grad III</td>
</tr>
<tr>
<td>Engineering</td>
<td>11</td>
<td>5,736</td>
<td>8,542</td>
<td>5,217</td>
</tr>
<tr>
<td>Engineering</td>
<td>14</td>
<td>9,611</td>
<td>56,741</td>
<td>19,217</td>
</tr>
<tr>
<td>Engineering Total</td>
<td></td>
<td>15,347</td>
<td>65,283</td>
<td>24,434</td>
</tr>
<tr>
<td>Law</td>
<td>22</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Law Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nursing</td>
<td>51</td>
<td>11,347</td>
<td>6,398</td>
<td>937</td>
</tr>
<tr>
<td>Nursing Total</td>
<td></td>
<td>11,347</td>
<td>6,398</td>
<td>937</td>
</tr>
<tr>
<td>Dentistry</td>
<td>51</td>
<td>22</td>
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<tr>
<td>Dentistry Total</td>
<td></td>
<td>22</td>
<td>2,648</td>
<td>13,200</td>
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</tbody>
</table>

College

<table>
<thead>
<tr>
<th>College</th>
<th>Weight*SCH/Total SCH on Each Level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Lower</td>
</tr>
<tr>
<td>Engineering</td>
<td>1.987</td>
</tr>
<tr>
<td>Law</td>
<td>7.253</td>
</tr>
<tr>
<td>Nursing</td>
<td>4.014</td>
</tr>
<tr>
<td>Dentistry</td>
<td>4.014</td>
</tr>
</tbody>
</table>
## Weights After Roll Up - UF

<table>
<thead>
<tr>
<th>College</th>
<th>Lower</th>
<th>Upper</th>
<th>Grad I</th>
<th>Grad II</th>
<th>Grad III</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture</td>
<td>1.433</td>
<td>3.531</td>
<td>10.563</td>
<td>11.822</td>
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</tr>
<tr>
<td>Business Administration</td>
<td>1.01</td>
<td>1.627</td>
<td>7.667</td>
<td>24.271</td>
<td></td>
</tr>
<tr>
<td>Dentistry</td>
<td>4.014</td>
<td>3.418</td>
<td></td>
<td></td>
<td>12.29</td>
</tr>
<tr>
<td>DOCE</td>
<td>0.427</td>
<td>1.988</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education</td>
<td>0.601</td>
<td>2.012</td>
<td>5.512</td>
<td>9.591</td>
<td></td>
</tr>
<tr>
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<td>1.987</td>
<td>5.379</td>
<td>10.479</td>
<td>10.685</td>
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<td>3.39</td>
<td>4.762</td>
<td>15.765</td>
<td>15.781</td>
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<tr>
<td>Health &amp; Human Performance</td>
<td>1.33</td>
<td>1.61</td>
<td>6.72</td>
<td>6.04</td>
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</tr>
<tr>
<td>Journalism &amp; Communications</td>
<td>1.48</td>
<td>2.222</td>
<td>12.154</td>
<td>13.23</td>
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</tr>
<tr>
<td>Latin American Studies</td>
<td>3.275</td>
<td>9.661</td>
<td>15.993</td>
<td>17.051</td>
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</tr>
<tr>
<td>Law</td>
<td></td>
<td></td>
<td>7.253</td>
<td>23.194</td>
<td></td>
</tr>
<tr>
<td>Liberal Arts &amp; Sciences</td>
<td>2.096</td>
<td>3.262</td>
<td>10.95</td>
<td>12.911</td>
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</tr>
<tr>
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<td>4.39</td>
<td>5.871</td>
<td>12.712</td>
<td>6.325</td>
</tr>
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<td>4.014</td>
<td>3.418</td>
<td>12.555</td>
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<td></td>
</tr>
<tr>
<td>Pharmacy</td>
<td>4.014</td>
<td>3.418</td>
<td>12.555</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Health &amp; Health Professions</td>
<td>0.617</td>
<td>3.783</td>
<td>3.574</td>
<td>11.394</td>
<td></td>
</tr>
<tr>
<td>Veterinary Medicine</td>
<td>4.014</td>
<td>3.418</td>
<td>12.555</td>
<td>14.172</td>
<td></td>
</tr>
</tbody>
</table>
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.
Weights Normalized - UF

<table>
<thead>
<tr>
<th>College</th>
<th>Lower</th>
<th>Upper</th>
<th>Grad I</th>
<th>Grad II</th>
<th>Grad III</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture</td>
<td>1.419</td>
<td>3.497</td>
<td>10.461</td>
<td>11.708</td>
<td></td>
</tr>
<tr>
<td>Business Administration</td>
<td>1.000</td>
<td>1.611</td>
<td>7.593</td>
<td>24.037</td>
<td></td>
</tr>
<tr>
<td>Dentistry</td>
<td>3.975</td>
<td>3.386</td>
<td></td>
<td>12.171</td>
<td></td>
</tr>
<tr>
<td>Design, Construction, and Planning</td>
<td>2.789</td>
<td>3.29</td>
<td>6.568</td>
<td>5.900</td>
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</tr>
<tr>
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<td>1.969</td>
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</tr>
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<td>1.993</td>
<td>5.459</td>
<td>9.499</td>
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</tr>
<tr>
<td>Engineering</td>
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<td>5.327</td>
<td>10.378</td>
<td>10.582</td>
<td></td>
</tr>
<tr>
<td>Fine Arts</td>
<td>3.357</td>
<td>4.716</td>
<td>15.613</td>
<td>15.629</td>
<td></td>
</tr>
<tr>
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<td>1.595</td>
<td>6.655</td>
<td>5.982</td>
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<td>2.2</td>
<td>12.037</td>
<td>13.102</td>
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<td></td>
<td></td>
<td>7.184</td>
<td>22.97</td>
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</tr>
<tr>
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<td>10.844</td>
<td>12.787</td>
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</tr>
<tr>
<td>Medicine</td>
<td>4.347</td>
<td>5.814</td>
<td>12.589</td>
<td>6.264</td>
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</tr>
<tr>
<td>Nursing</td>
<td>3.975</td>
<td>3.386</td>
<td>12.434</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pharmacy</td>
<td>3.975</td>
<td>3.386</td>
<td>12.434</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Health &amp; Health Professions</td>
<td>0.611</td>
<td>3.746</td>
<td>3.54</td>
<td>11.284</td>
<td></td>
</tr>
<tr>
<td>Veterinary Medicine</td>
<td>3.975</td>
<td>3.386</td>
<td>12.434</td>
<td>14.035</td>
<td></td>
</tr>
</tbody>
</table>

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

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.

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

<table>
<thead>
<tr>
<th>College Name</th>
<th>Lower</th>
<th>Upper</th>
<th>Grad I</th>
<th>Grad II</th>
<th>Grad III</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agricultural and Natural Resources</td>
<td>1.366</td>
<td>2.323</td>
<td>8.197</td>
<td>11.381</td>
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<tr>
<td>Business Administration</td>
<td>0.897</td>
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State Appropriations

- General Revenue
- Lottery

- Based on weighted cost of instruction of fundable SCHs per college
- Monies go to the college teaching the SCHs

70 Percent Based on Student Credit Hours (SCH)

30 Percent Based SCHs of Enrollment

- Based on weighted cost of instruction of fundable SCHs of students with a major in the college
- Monies go to the college providing the major

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)
- Based on weighted cost of instruction of all (fundable & non-fundable) SCHs per college
- Monies go to the college teaching the SCHs
- 70 Percent Based on Student Credit Hours (SCH)
  - Based on all (fundable and non-fundable) SCHs taken by students with a major in the college
  - NOT WEIGHTED – based on actual calculated tuition assessed
  - Monies go to the college providing the major
- 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

<table>
<thead>
<tr>
<th>RCM 09-10 Approp and Tuition</th>
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<tbody>
<tr>
<td><strong>State Appropriations</strong></td>
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<tr>
<td>IFAS (Research and Extension) $</td>
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<tr>
<td>State Funded Centers and associated overhead $</td>
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<tr>
<td>Student Services/Libraries $</td>
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<tr>
<td>Summer Budget and GatorGradCare and College of Medicine $</td>
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<tr>
<td>Legislative Special $</td>
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<tr>
<td>Graduate School Fellowship Program $</td>
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<tr>
<td><strong>Total Appropriations $</strong></td>
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<tr>
<td></td>
</tr>
<tr>
<td><strong>Estimated Tuition and Fees Collected</strong></td>
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<tr>
<td>Waivers $</td>
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<td>Uncollected Tuition $</td>
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<td>Application Fee $</td>
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<td>Late Payment $</td>
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<td>Library Fine $</td>
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<td><strong>Tuition Assessed</strong></td>
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## Appropriations: Teaching

Calculating BSA Value =

\[
\text{Appropriation} \times \frac{\text{Teaching} \%}{\text{Sum (Teaching Fundable SCHs by Level \times Weights by Level)}}
\]

\[\$276,396,246 \times 70\% \div 5,939,201 = \$32.58\]

<table>
<thead>
<tr>
<th>Lower</th>
<th>Upper</th>
<th>Grad I</th>
<th>Grad II</th>
<th>Grad III</th>
<th>Lower</th>
<th>Upper</th>
<th>Grad I</th>
<th>Grad II</th>
<th>Grad III</th>
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### Allocation for Teaching

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### Allocation Table

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<th>Appropriations Allocation -- Teaching</th>
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<td>BSA</td>
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<th>Grad III</th>
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| Total | 781,771.44 | 10,354,372.30 | 8,246,024.23 | 8,323,084.89 | 27,705,252.86 |
### Appropriations: Enrollment

Calculating BSA Value = 

\[
\text{Appropriation } \times \frac{\text{Enrollment } \%}{\text{Sum (Enrollment Fundable SCHs by Level } \times \text{Weights by Level)}}
\]

\[
\$276,396,246 \times \frac{30\%}{5,873,083} = \$14.12
\]

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<th>Lower</th>
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<th>Grad II</th>
<th>Grad III</th>
<th>Lower</th>
<th>Upper</th>
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<td>11.38111</td>
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</tbody>
</table>

**College A**

<table>
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<tr>
<th>Appropriations Allocation</th>
<th>Enrollment</th>
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</thead>
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**BSA**

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**Allocation for enrollment of your majors**

<table>
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<th>Upper</th>
<th>Grad I</th>
<th>Grad II</th>
<th>Grad III</th>
</tr>
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<tbody>
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## College A Example - Appropriation

### Appropriations Allocation -- Teaching

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<th>College A</th>
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### Allocation for Teaching

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Total: 781,771.44

### Appropriations Allocation -- Enrollment

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### Allocation for enrollment of your majors

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<td>9.93</td>
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Total: 1,217,192.57

Total for Teaching: 27,705,252.86

Total for Enrollment: 14,309,943.30
Tuition: Teaching
Calculating BSA Value =
Tuition Assessed $ \times \text{Tuition \%} \div \text{Sum (Teaching Fundable and Non-Fundable SCHs by Level \times Weights by Level)}$

$\text{\$275,988,379 \times 70\% \div 5,976,399} = \text{\$32.33}$

<table>
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<th>Lower</th>
<th>Upper</th>
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<th>Grad II</th>
<th>Grad III</th>
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<th>Grad II</th>
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College A  
Tuition-Teaching  
Tuition | Allocation  
--- | ---  
275,988,379 | 193,191,865

Allocation for Teaching

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<th>Grad II</th>
<th>Grad III</th>
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</table>

783,628.77 | 10,362,702.57 | 8,242,622.41 | 8,280,851.02 | - | 27,669,804.77
Tuition: Enrollment

Calculating BSA Value =

Tuition Assessed $ \times \text{Enrollment } \% \times \text{College } \% \text{ of Tuition Assessed for Fundable and Non-Fundable SCH}

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

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<th>Grad II</th>
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<th>College A</th>
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<tbody>
<tr>
<td>Tuition-Enrollment</td>
<td>275,988,379</td>
<td>30%</td>
<td>82,796,514</td>
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Allocation for enrollment of your majors

Tuition on Assessed

12,000,770.29
College A Example-Tuition

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<th>Tuition</th>
<th>Allocation</th>
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<tbody>
<tr>
<td>Tuition</td>
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<td>193,191,865</td>
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BSA

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<thead>
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<th>College A</th>
<th>Tuition</th>
<th>Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition</td>
<td>275,988,379</td>
<td>82,796,514</td>
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</tbody>
</table>

Allocation for Teaching

College A Example

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

Allocation for enrollment of your majors
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.
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

\[
\text{College “A” Direct Expenditures} / \text{UF Total Direct Expenditures} \times \text{IT Cost} = \text{College “A” IT Cost}
\]

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

\[
\text{College "A" Direct Expenditures} \div \text{UF Total Direct Expenditures} \times \text{GA Cost} = \frac{\text{College "A" GA Cost}}{} \\
\text{\$69,425,749} \div \text{\$882,008,043} \times \text{\$75,533,184} = \text{\$5,945,465}
\]

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

\[
\text{College "A" Direct Expenditures} \div \text{HSC Total Direct Expenditures} \times \text{HSC Admin Cost} = \frac{\text{College "A" HSC Admin Cost}}{} \\
\text{\$24,002,283} \div \text{\$382,276,170} \times \text{\$12,545,964} = \text{\$787,734}
\]
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 x $27,676,017 = $2,826,673

Library Services
- Student headcount weights
  - Unclassified = 2
  - Lower = 2
  - Upper = 3
  - 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)] x $34,483,885 = $12,447,383

Support Units

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<tr>
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<td>003</td>
<td>EQP DRPC</td>
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<tr>
<td>006</td>
<td>HSC ADMIN</td>
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<td>008</td>
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Responsibility Centers

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

Facilities Cost Formula
\[
\frac{([\text{College A} \text{ “Other” Sq Feet} \times \text{“Other” Weight}) + (\text{College A} \text{ “Classroom” Square Feet} \times \text{“Classroom” Weight}) + (\text{College A “Lab” Square Feet} \times \text{“Lab” Weight}) + (\text{College A “Office” Square Feet} \times \text{“Office” Weight})]}{\text{Total Weighted Square Feet}} \times \text{Facilities Cost} = \text{College A Facilities Cost}
\]

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

Sponsored Programs Admin Cost Formula
\[
\text{College A Contracts and Grants Direct Expenditures} / \text{Total Contracts and Grants Direct Expenditures} \times \text{Sponsored Programs Admin Cost} = \text{College A Sponsored Programs Admin Overhead}
\]

57,768,615 / 327,918,472 × $33,518,197 = $5,904,821
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.**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation</td>
<td>= $42,015,196</td>
</tr>
<tr>
<td>Tuition</td>
<td>= $39,670,575</td>
</tr>
<tr>
<td>Waivers</td>
<td>= ($8,041,910)</td>
</tr>
<tr>
<td>Uncollected Tuition</td>
<td>= ($454,543)</td>
</tr>
<tr>
<td>Entrepreneurial Activities</td>
<td>= $5,915,600</td>
</tr>
<tr>
<td>Contracts and Grants</td>
<td>= $64,322,959</td>
</tr>
<tr>
<td>Endowment Earnings and Gifts</td>
<td>= $4,489,470</td>
</tr>
<tr>
<td>Other</td>
<td>= $437,300</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>= $148,354,647</td>
</tr>
</tbody>
</table>
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

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