University of Florida
5 Year Budget Review

Year 1 - Changes Implemented 2016-17 Colleges

- General fund revenues (Tuition, State Appropriations) all flow to central administration – then distributed to Colleges
- Colleges receive a significant portion of their revenue as a function of what they do (Tuition & IDC)
- Distribute all (collected/net) tuition using 70/30 teaching/enrollment except for new undergraduate student out of state fee – Differentiate tuition from fee
- Tuition revenue determined using terms from CY 2015 (Spring, Summer, Fall 2015)
- Revenues from new undergraduate out of state students (Fall 2015 – 300 new students = approx. $3.6m) will establish the Provost Strategic Fund

Year 1 - Changes Implemented
2016-17 Colleges

- State appropriation used to help pay for General Fund Supplement
- Distribute General Fund Supplement to hold harmless for FY 2017 – same budget as FY 2016 – with additions for FY 16 raises, Preeminence changes, PO&M
- General Fund Supplement will be the same in future years unless significant or strategic changes occur
- OH assessed using fixed rates on revenues (GA/IT 10%; 2.15% HSC), Facilities no change – commitment is that support units costs will be managed and controlled to stay within this budgeted revenue stream – significant unfunded mandates may require special assessments

Year 1 - Changes Implemented 2016-17 Colleges

- Provost in consultation with Sr. VPs sets budgets for Support Units
- Library and Student Services funded by the Provost
- State funded Service Centers and other appropriated units funded by State appropriation
- Other distribution/assessment arrangements stay the same for the upcoming budget year (FY 17)
- Auxiliary unit’s budgets lie outside of the general fund but pay tax on expenditures

Year 1 - Changes Implemented 2016-17 Sponsored Program Assessment

- Revenue is shared based on a percentage of total accrued IDC to a given unit in the prior year.
- The percentage applied for the Sponsored Program Assessment is not the same for all units. Instead, there are four tiers:
  - Tier 1 (36.8%): High research intensity, high in-unit research infrastructure costs, little or no additional resources to support research infrastructure
  - Tier 2 (49%): High research intensity, high in-unit research infrastructure costs, some additional resources available to support research infrastructure
  - Tier 3 (53.5%): Units with research portfolios that have additional resources to support research infrastructure, lower in-unit research infrastructure costs, or have lower research intensity
  - Tier 4 (75%): Units with little or no research activity; 25% of the returned IDC is reserved in the event that a PI, dept, or center is eligible for returned IDC under UF policy.

Year 1 - Changes Implemented
2016-17 Sponsored Program Assessment

- The overall model was required to collect very near the same total amount of assessment as was collected in FY 16, effectively using FY 16 as a baseline
- The individual percentages for each tier were optimized to yield manageable shifts in the assessment within the context of FY 16.
- No change to existing distribution policy for PI’s, Departments or Centers
- As the research portfolio grows, this model allows the available resources for central research services supported by SPA (Office of Research, Contracts & Grants, EH&S, Cost Analysis) to increase proportional to IDC growth. In addition, this same group of units will need to be able to withstand fluctuations downward in IDC in any given year.

Year 2 – Items to be Considered

- Auxiliary Tax
- Graduate Student Waivers
- Facility Tax
- Other Assessment Arrangements
- Dual Degrees – 2 diplomas/2 colleges
- Subvention

Task Force Membership?