Introduction to Tax System in Responsibility Center Management

At the University of Florida

Support Centers

- Support Centers, or administrative units
  - Tend to generate little or no revenue, but do incur costs
  - Managers of these areas are accountable for costs only—and value of services provided
- Support Centers will be funded via assessments to each Responsibility Center

Support Centers

- Each year, Support Centers will explain their value and services to a Budget Review Council to justify their budget requests
- Council will be composed of reps from colleges, VP areas, faculty senate
  - 12-15, with rotating membership
- Every five to six years, each Support Center also will go through a "zero-based" budget review

Support Centers

- Support Centers to go through "zero-based" budget review will be:
  - Purchasing and Disbursement Services
  - UF Bridges
  - IT (in general)
  - UF Privacy Office
  - General Counsel Office
- Will need good measurements, benchmarking

College <u>Expense</u> Components

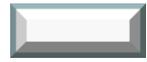- Support Center costs are allocated to each Responsibility Center based on certain cost drivers

College <u>Expense</u> Components
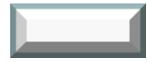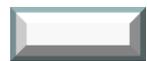
Info Technology

General Admin

HSC Admin

Student Services Admin

Facilities

Library

Sponsored Project Admin

College <u>Expense</u> Components

Info Technology

- Bridges
- Information Technology
    - Covers cost of UF infrastructure and base level of services
    - Will still pay separately for equipment, software, "wall plates" (network cabling to each workstation), etc.

College Expense Components

Info Technology

- Percentage based on your direct expenditures, excluding Sponsored Research

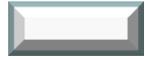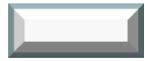# College Expense Components

Info Technology

General Admin

UF
UNIVERSITY of FLORIDA
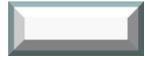
College Expense Components
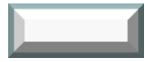
Info Technology

General Admin

- Audit & Compliance Review
- Board of Trustees
- Business Affairs
- Business Services
- CFO
- EH&S
- Finance & Accounting
- General Counsel

College <u>Expense</u> Components

Info Technology
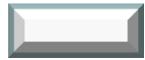
General Admin

- Governmental Relations
- Human Resources
- Institutional Activities
- Operations Analysis
- UF Police Department
- President's Office
- Provost's Office
- University Relations
- UF International Center*

College <u>Expense</u> Components
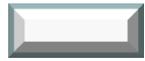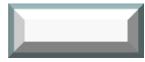
Info Technology

General Admin

- Percentage based on your direct expenditures, excluding Sponsored Research

College <u>Expense</u> Components
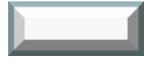
Info Technology

General Admin

HSC Admin

College <u>Expense</u> Components
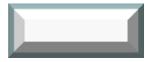
Info Technology

General Admin

HSC Admin

- VP Health Affairs
- Only applies to Health Science Center (HSC) colleges
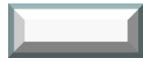
College <u>Expense</u> Components
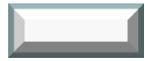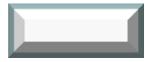
Info Technology
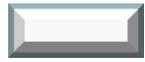
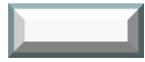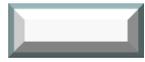General Admin
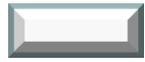
HSC Admin

Student Services Admin

College <u>Expense</u> Components

Info Technology

General Admin

HSC Admin

Student Services Admin

- Admissions
- Financial Aid Admin
- Graduate School
- Registrar
- Student Affairs
- UF International Center*

College <u>Expense</u> Components
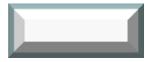
Info Technology
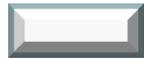
General Admin

HSC Admin

Student Services Admin

- Amount paid will be based on number of students
- Distinction made for graduate vs. undergraduate students

College Expense Components
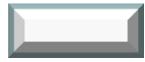
Info Technology

General Admin

HSC Admin

Student Services Admin

Facilities

College <u>Expense</u> Components
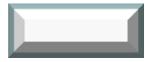
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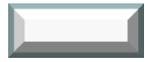
General Admin
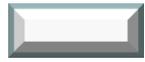
HSC Admin

Student Services Admin

Facilities

- Construction and Planning
- Physical Plant Division

College <u>Expense</u> Components

Info Technology
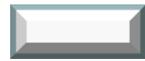
General Admin
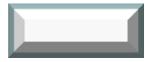
HSC Admin

Student Services Admin

Facilities

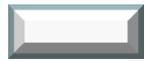- Cost of utilities, custodial services, and building maintenance

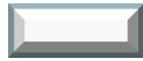# College <u>Expense</u> Components
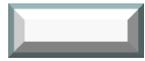
| Info Technology |
| Info Technology |

| General Admin |

| HSC Admin |

| Student Services Admin |

| Facilities |

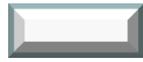•Based on square feet of what you "own" as reflected in UF's Space Tracking and Reporting System (STARS)
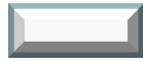
College <u>Expense</u> Components
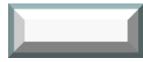
Info Technology

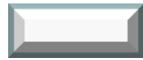General Admin

HSC Admin

Student Services Admin

Facilities

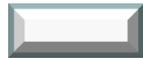- Different amounts will be charged for office, lab, classroom, and "other"

College <u>Expense</u> Components

Info Technology

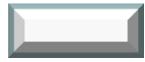General Admin

HSC Admin

Student Services Admin

Facilities

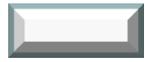- Shared space will be paid for by area to which it is assigned

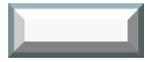# College <u>Expense</u> Components

Info Technology

General Admin
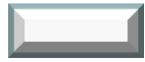
HSC Admin

Student Services Admin

Facilities

- No charge for off-campus facilities if already responsible for own utilities, custodial services, etc.
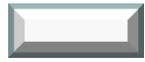
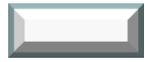# College <u>Expense</u> Components

Info Technology

General Admin
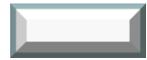
HSC Admin

Student Services Admin

Facilities

Library

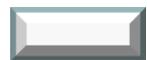# College Expense Components

Info Technology

General Admin

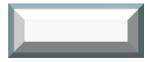HSC Admin

Student Services Admin

Facilities

Library

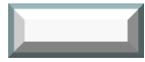• Charge based on number of students and faculty
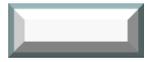
College <u>Expense</u> Components

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HSC Admin

Student Services Admin
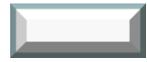
Facilities

Library

- Three weights: Lower vs. upper undergraduate vs. graduate students/faculty

College <u>Expense</u> Components

Info Technology

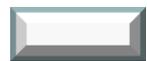General Admin

HSC Admin

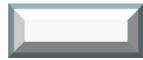Student Services Admin

Facilities

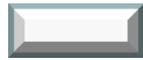Library

Sponsored Project Admin

College <u>Expense</u> Components

Info Technology
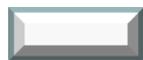
General Admin

HSC Admin

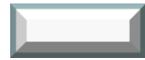Student Services Admin

Facilities

Library

Sponsored Project Admin

- Contracts and Grants
- DSR
- Cost Analysis

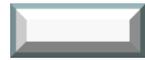# College <u>Expense</u> Components

Info Technology

General Admin

HSC Admin

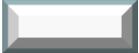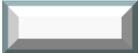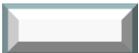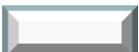Student Services Admin

Facilities

Library

Sponsored Project Admin

- Percentage charged based on Sponsored Research expenditures

College Expense Components

Info Technology

General Admin

HSC Admin

Student Services Admin

Facilities

Library

Sponsored Project Admin

Total Assessments