

Guide to the UF* Financial Transparency Portal

Portal prepared by

Budget council of the UF Faculty Senate(2014-17)

CFO's office(2014-17)

Budget office(2016-17)

Guide prepared by

Meera Sitharam

Faculty Senate member of the Budget Council(2013-19,Eng)

Spring 2017

Thanks to: Rahul Prabhu, CISE PhD student, for video assistance

** restricted to UF's academic enterprise, i.e., colleges, schools and departments.*

Links for the UF Financial Transparency Portal and Guide?

- [Snapshot of tuition revenue by department](#)
(updated annually)
- [Department ↔ Major correspondence \(for tuition revenue\)](#)
(updated annually – **report inaccuracies to:** Director of Institutional Planning and Research, currently *Marie Zeglen zegnlenm@ufl.edu* and University Budget Office Julie Wang wangj@ufl.edu)
- [Portal for Allocation and Expenditure by Department](#)
(all relevant revenue streams and expenditure categories)
(updated continuously)
- [Text Guide](#)
- [Video Guide](#)
- **[All can be found at:](#)**
<http://fora.aa.ufl.edu/FacultySenate/Councils/Budget-Council>

Outline

- Motivation
- UF Financial Overview:
Relevant UF Revenue Streams & 2016 UF model for Budget Allocation to Colleges
- Walkthrough Snapshot of Tuition Revenue by Dept
(annual update)
- Walkthrough Dept-Major Correspondence(for tuition revenue)
- Walkthrough:
Portal for Allocation and Expenditure by Department

Motivation

- Shared Governance requires informed faculty

Article I of the [UF constitution](#) :

[subordinate to state and federal law and directives]

Governance shall be shared between the administration of the University and the faculty as represented in the Faculty Senate. Such shared governance is a system of dual authority and responsibility, constitutionally created, in which administrators and faculty participate in the decision and policy making process.

The purpose of shared governance is to provide avenues to University improvement and productivity ...

Faculty and administrators at all organizational levels of the university shall facilitate the implementation of shared governance.

Motivation

- Shared Governance requires informed faculty

Article 10.4(d) of collective bargaining agreement

Academic Responsibility of the University. Sustain principles of the system of shared governance ...

Motivation

- Shared Governance requires informed faculty
- Public University Faculty held to high standard of public duty

FL code of ethics:

It is declared to be the policy of the state that public officers and employees, state and local, are agents of the people and hold their positions for the benefit of the public. to perform efficiently and faithfully their duties under the laws of the federal, state, and local governments. Such officers and employees are bound to observe, in their official acts, the highest standards of ethics ... recognizing that promoting the public interest and maintaining the respect of the people in their government must be of foremost concern.

Motivation

- Shared Governance (dept./college/univ) is a UF faculty duty
- Public Univ Faculty held to high standard of public duty
- Shared Governance requires faculty informed about UF's *resources and their allocations*

UF Constitution Article V(3) faculty senate Budget council:

....encompasses budget and fiscal matters as they involve the academic mission of the University, including the recommendation of budget priorities involving academics and research, the fiscal implications of the creation, modification or deletion of academic programs, the collection and dissemination of information about University budgeting and planning; and monitoring whether the allocation of resources is consistent with Faculty Senate actions and the University's long-term and short-term strategic plans.

Motivation

- Shared Governance is a UF faculty duty
- UF Faculty held to high standard of public duty
- Shared Governance *requires* faculty informed about UF's *resources and their allocations*
- Previously accessible data transparent to accountants, but not to faculty
FIT cube (Financial Information Tool)
Tuition Revenue Cube

Motivation

- Shared Governance is a UF faculty duty
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- Faculty better able to relate to (and cross-check) *department-level* data

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- **Independent check by multiple faculty: efficient curating of department-level institutional data**

Motivation

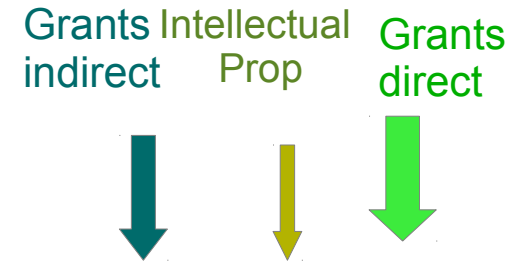
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- Independent check by multiple faculty: efficient curating of department-level institutional data

- *Permits faculty to “monitor whether the allocation of resources is consistent with shared governance actions and the University’s articulated long-term and short-term strategic plans.”*

UF Financial Overview



UF Financial Overview

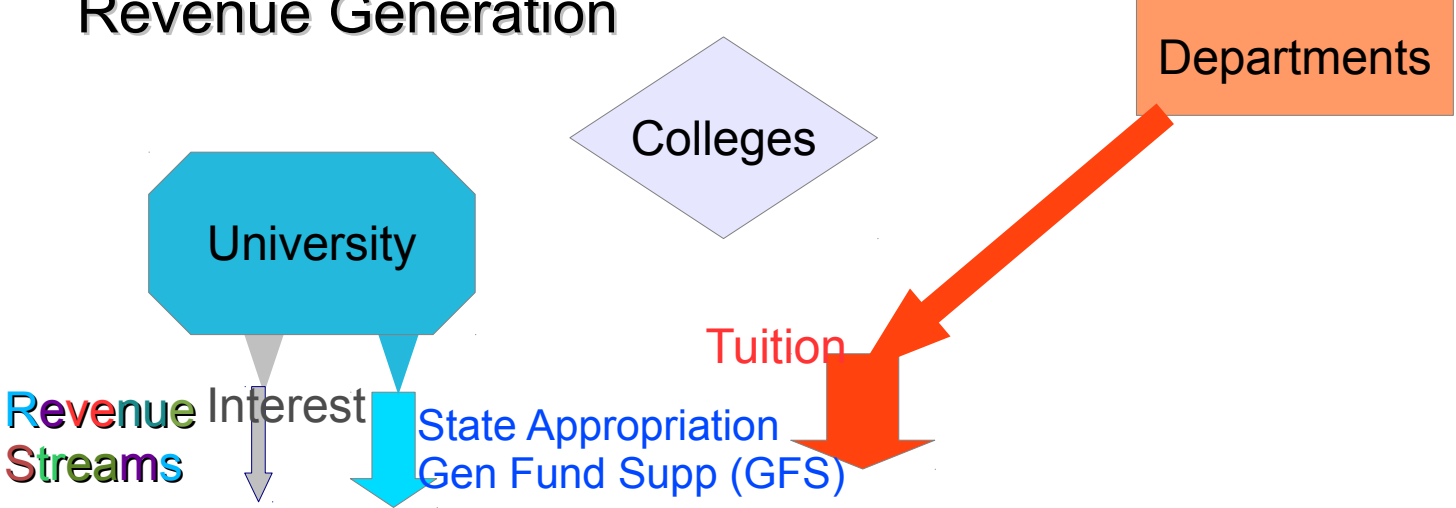


UF Financial Overview



Education and General

Revenue Generation

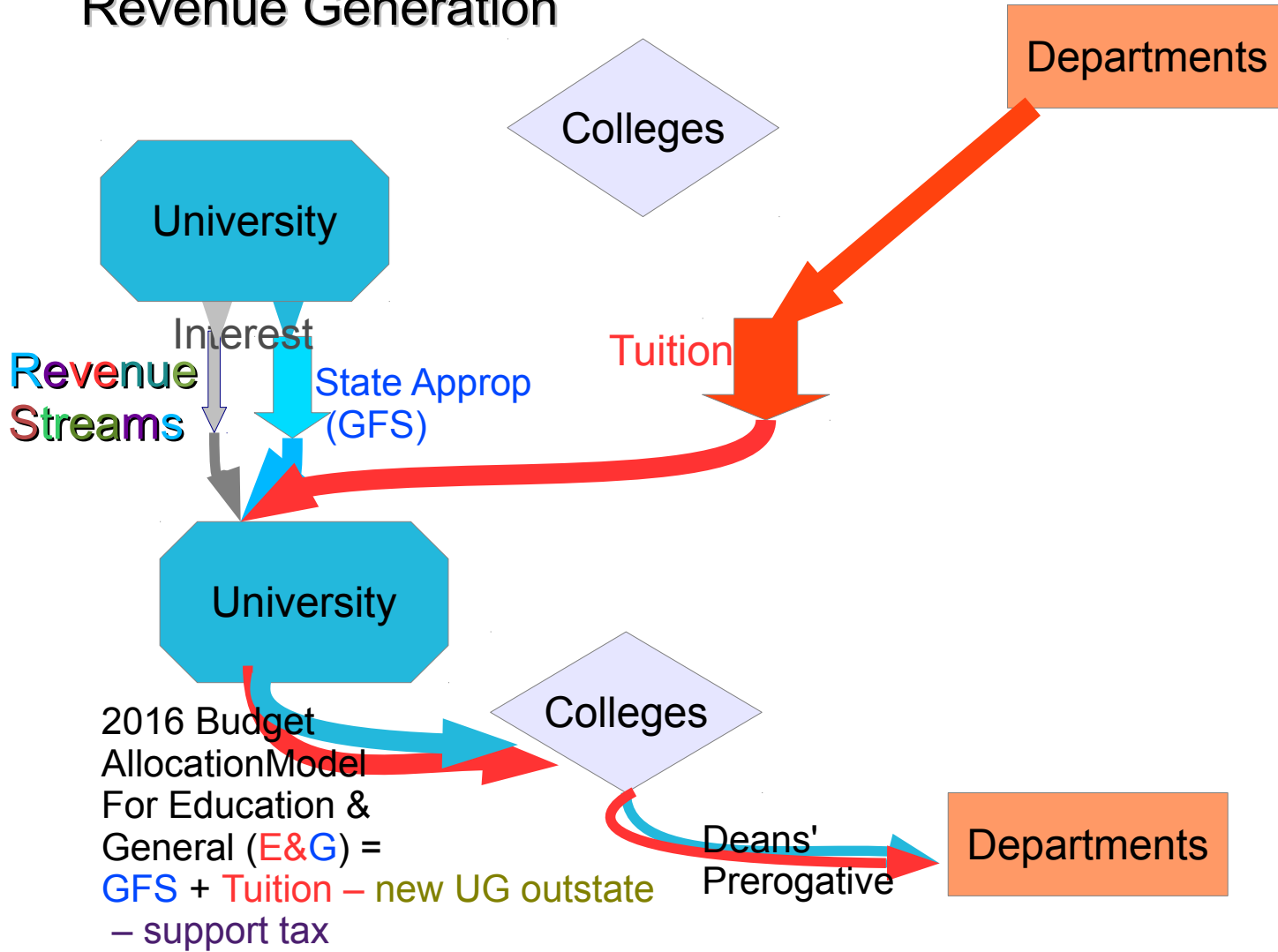


College =
college-like
Entities under Univ

Department =
Department-like
Entities under College

Education and General

Revenue Generation



Allocation

2016 UF Budget Allocation Model for **Education and General E&G** Revenue Stream (**GFS** + **Tuition**)

- Base **GFS** allocation to a College = FY2016's **GFS** held harmless
- College's **tuition** revenue annually
 - = 70% of sch's taught by college's dept.s
 - +30% of sch's taken by majors in college's dept.s
 - (sch revenue 4 different levels - ugrad: L,U, grad: G1,G2)Proportional **Support tax and facilities tax** is subtracted
- College E&G allocation for FY **X**
 - = Base **GFS*** allocation
 - + **Tuition** for Cal Yr (**X-1**)
 - tuition from increase in **UG** outstate enrollment since 2016
 - support/facilities tax
- **Alternatively, if no cuts/raises/changes in tax, then**
E&G allocation for FY **X** = E&G allocation for FY (**X-1**) + tuition revenue for Cal Yr (**X-1**) - tuition revenue Cal Yr (**X-2**) – tuition from new UG outstate students
 - * Base GFS allocation proportionally adjusts to changes in State approp e.g., raises/cuts

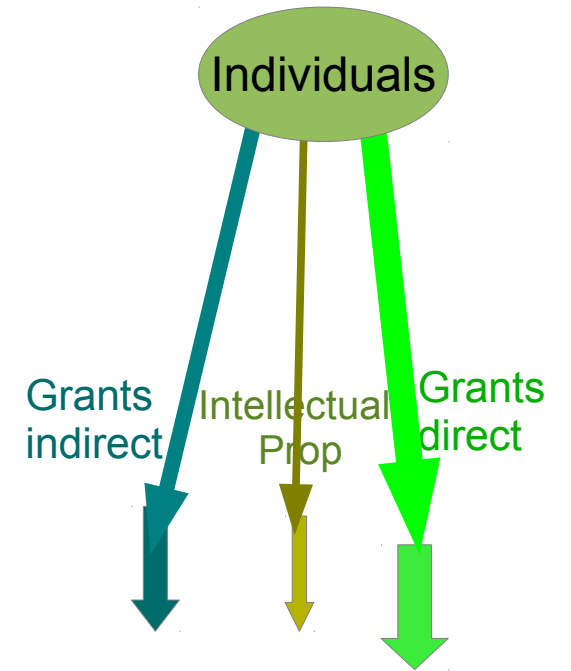
2016 UF Budget Allocation Model for **Education and General E&G** Revenue Stream (**GFS** + **Tuition**)

- **NOTE:** Although E&G Allocation to Colleges depends *directly* on tuition revenue generated by its Depts, the E&G allocation to Departments is the *Dean's prerogative* – *may be unrelated to E&G (resp. tuition) revenue generated by the Dept.*
- *The **Tuition Revenue Snapshot** and the **Transparency portal** together **clarify the gap** between the E&G (resp. tuition) revenue a department brings in versus what it is allocated by the Dean.
*i.e., how the Dean's allocation causes departments to subsidize or be subsidized.**
- Helps faculty monitor whether the College's shared governance actions and stated long-term strategic plans are consistent with the Dean's allocation

Grants and IP

Revenue Generation

Revenue
Streams

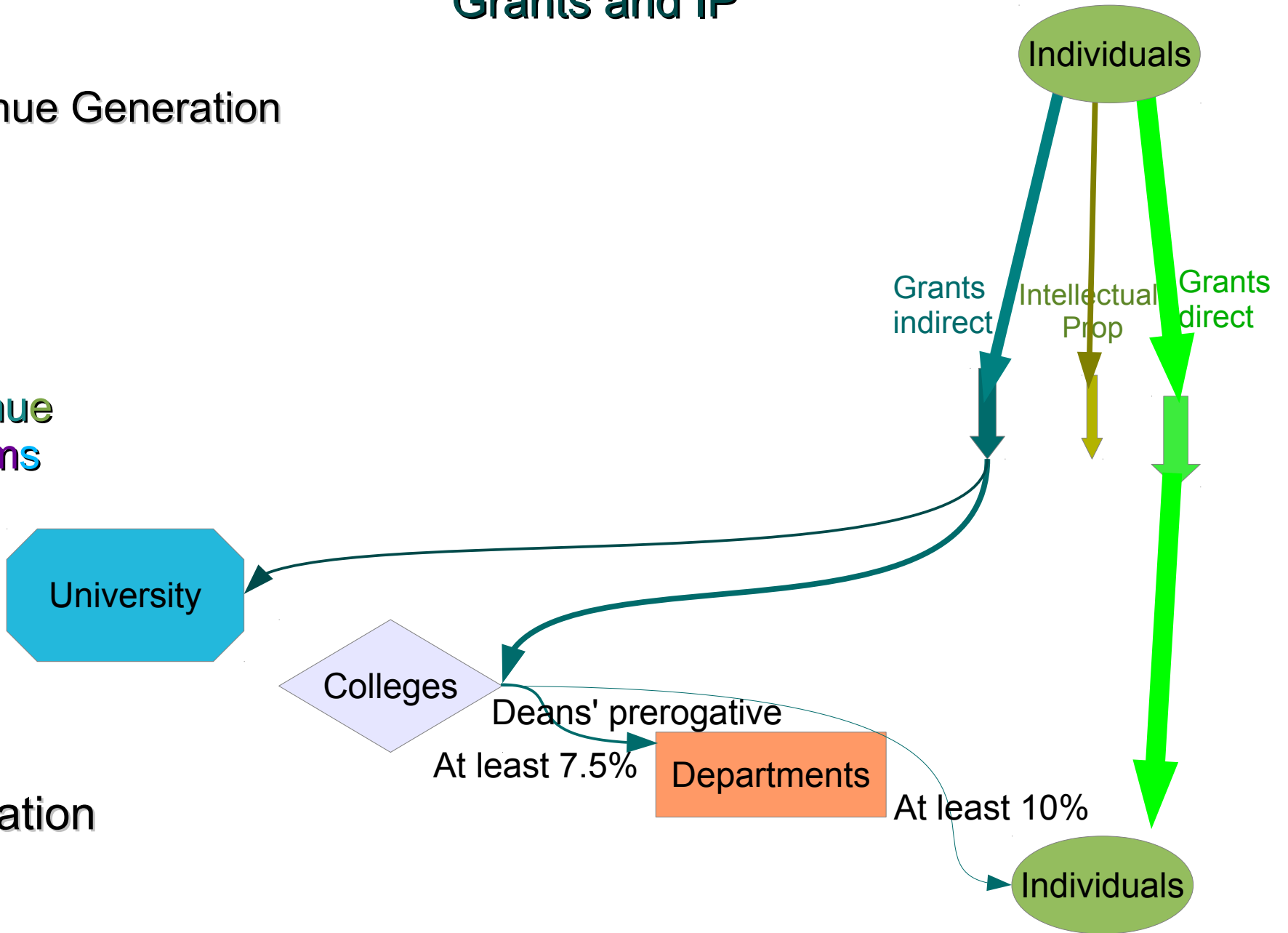


Grants and IP

Revenue Generation

Revenue Streams

Allocation



2016 UF Budget Allocation Model for IDC (Indirect Cost budgeted on grant proposals and charged on grant expenditures)

Returned overhead = IDC on grant expenditures from previous year

- University admin takes: 36.8%(tier 1 colleges); 49% (tier 2); 53.5%(tier 3) 75%(tier 4) of returned overhead (see next 2 slides)
- College decides Dept. (at least 7.5%) and Individual (at least 10%) share, (Deans' prerogative)
- College admin keeps the rest

College tiers for university tax on returned overhead(IDC)

- University share based on a percentage of total accrued IDC on research expenditures to a given college the previous 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.

College Tiers for university IDC tax

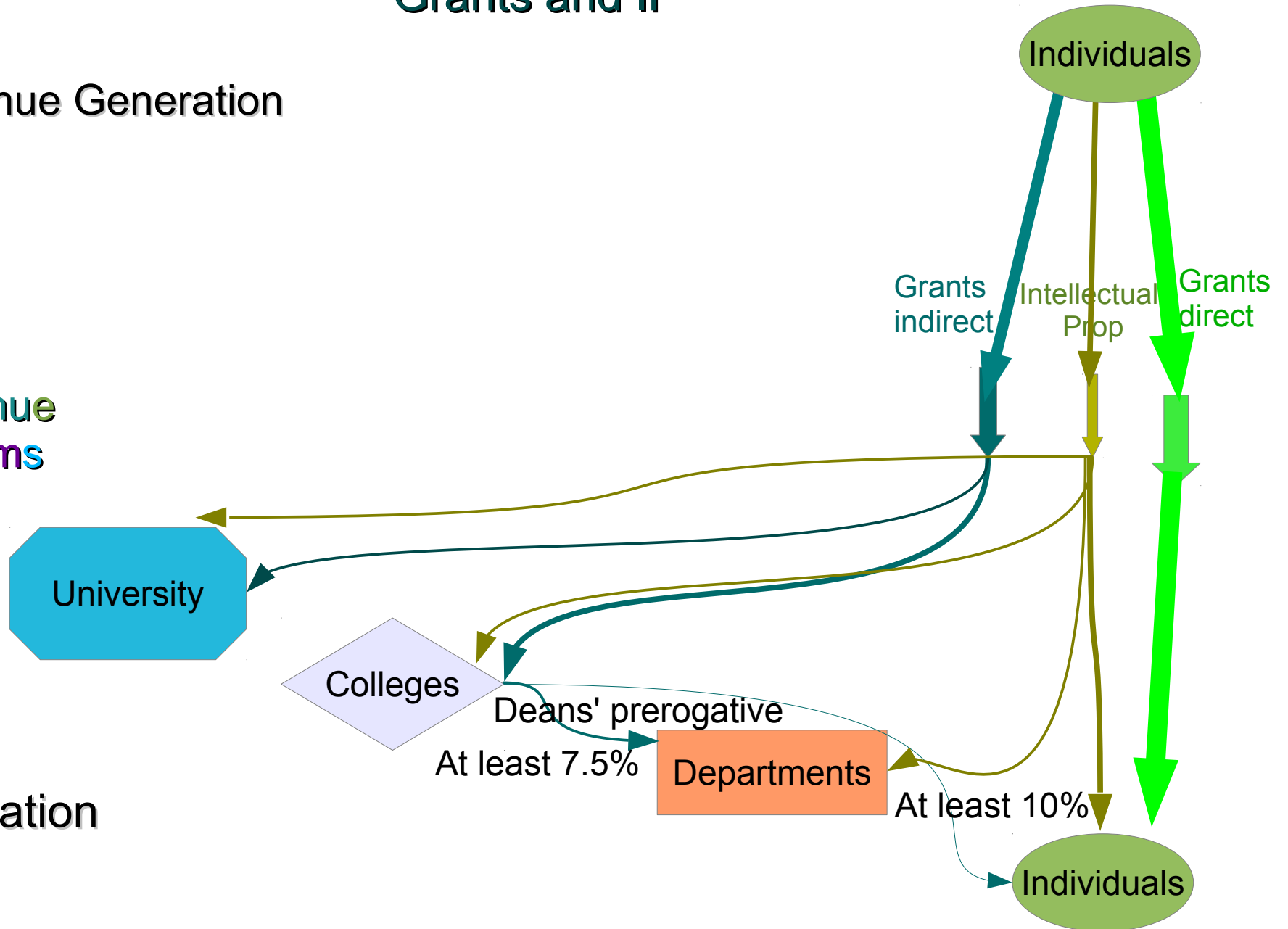
Tier 1 (36.8%)	Tier 2 (49%)	Tier 3 (53.5%)	Tier 4 75%
CLAS; Engineering HHP Pharmacy PPHP Dentistry PPHP-COM Nursing Latin Am Stu Whitney Lab FLMNH	Medicine COM-JAX ICHP Vet Med	Research IFAS Sea Grant Education Arts Info Tech DCP Business Intl Center Journalism Law Libraries HARN	Provost Student Affairs Enrollment Mgmt Grad School Health Affairs SHCC Univ Press Cont Educ FCLA PPD Fin & Acct Facilities EH&S

Grants and IP

Revenue Generation

Revenue Streams

Allocation



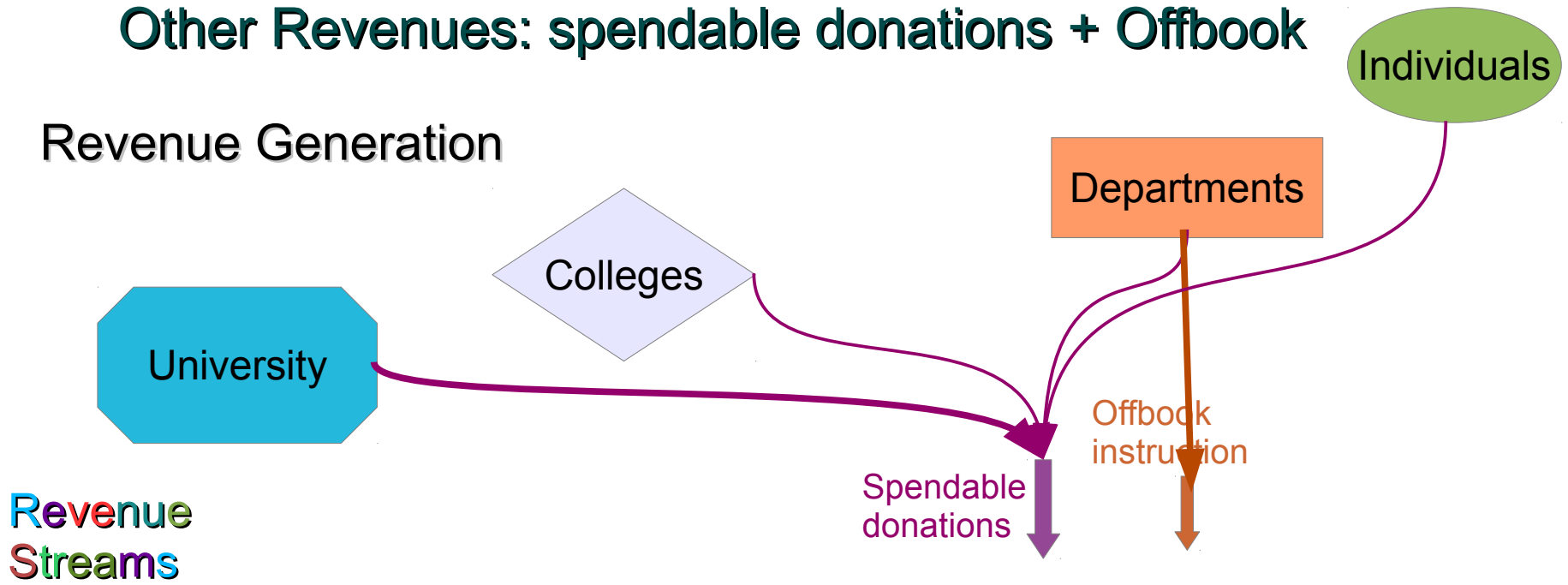
2016 UF Allocation Model for Intellectual Prop (technology licensing)

- Per the [collective bargaining agreement](#) and [UF IP policy](#)
-

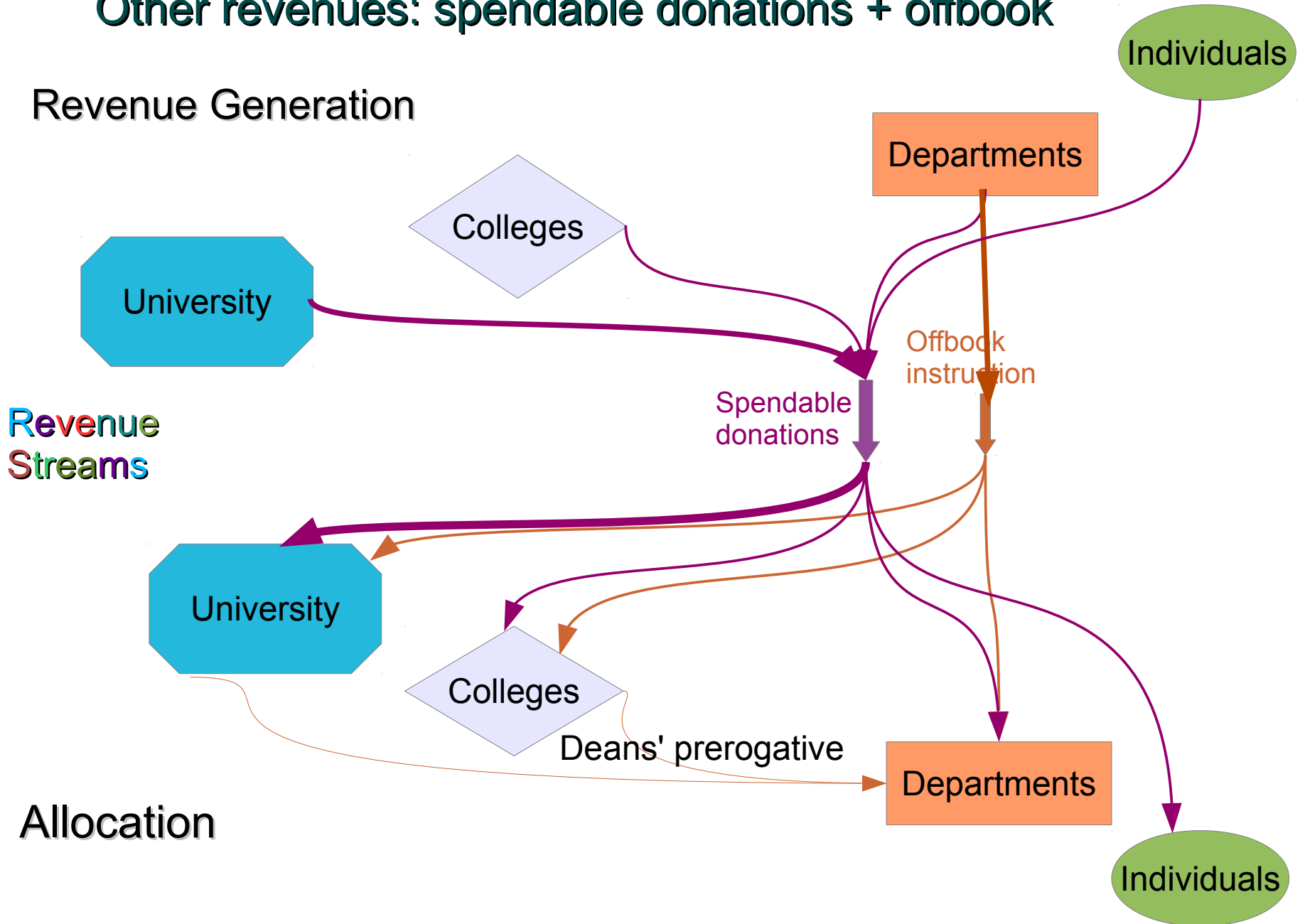
Under \$500,000 net adj income	Over \$500,000 net adj income
40% Individual	25% Individual
35% UF admin or Foundation	45% UF admin or Foundation
10% Program (else dept)	10%Program (else dept)
7.5% Dept	10% Dept
7.5% College admin	10% College admin

Other Revenues: spendable donations + Offbook

Revenue Generation



Other revenues: spendable donations + offbook

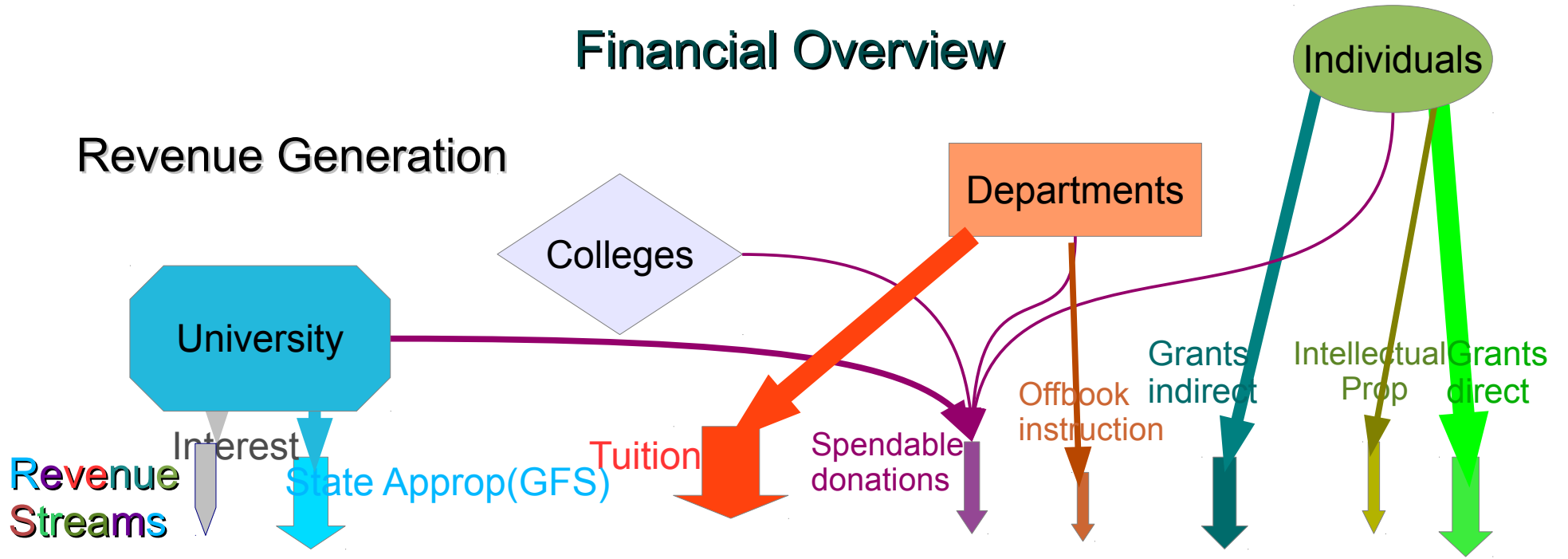


2016 UF Budget Allocation Model for **Offbook instruction*** (many variants: UF online, College-run DCE, Dept.-run)

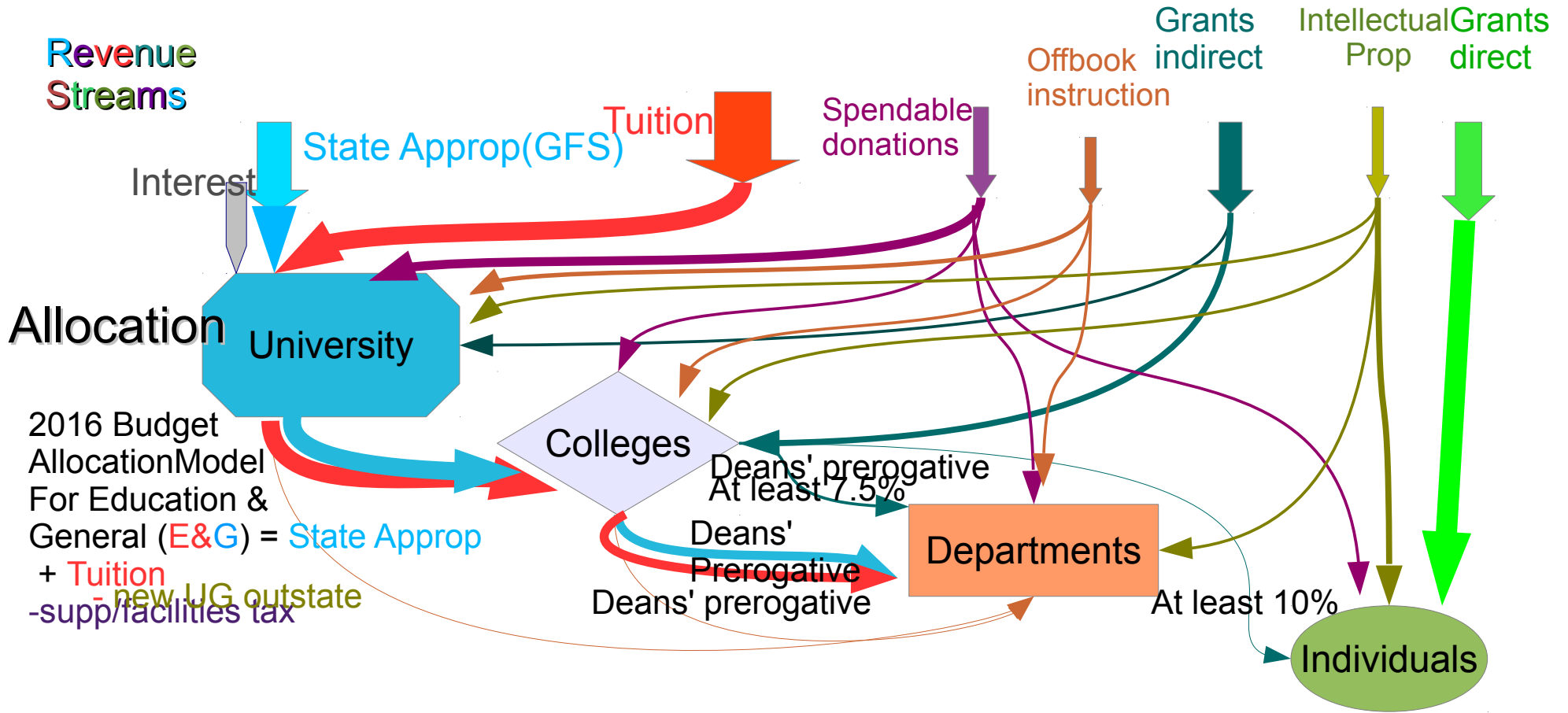
- University run (e.g. Ufonline): standardized UF-wide Dept. share;
- College run (e.g. College of Business, Engineering's EDGE): standardized Dept. share is Deans' prerogative
- Dept. run (needs approval): Dept. sets policy and keeps revenue
- In all cases, Instructor's rights to his/her instructional material governed by [collective bargaining agreement](#) and/or university regulations
 - * not part of standard E&G; above concerns inload offbook only;
Optional overload in each category above; ideally standardized overload policy and paid directly to individual instructor

Financial Overview

Revenue Generation

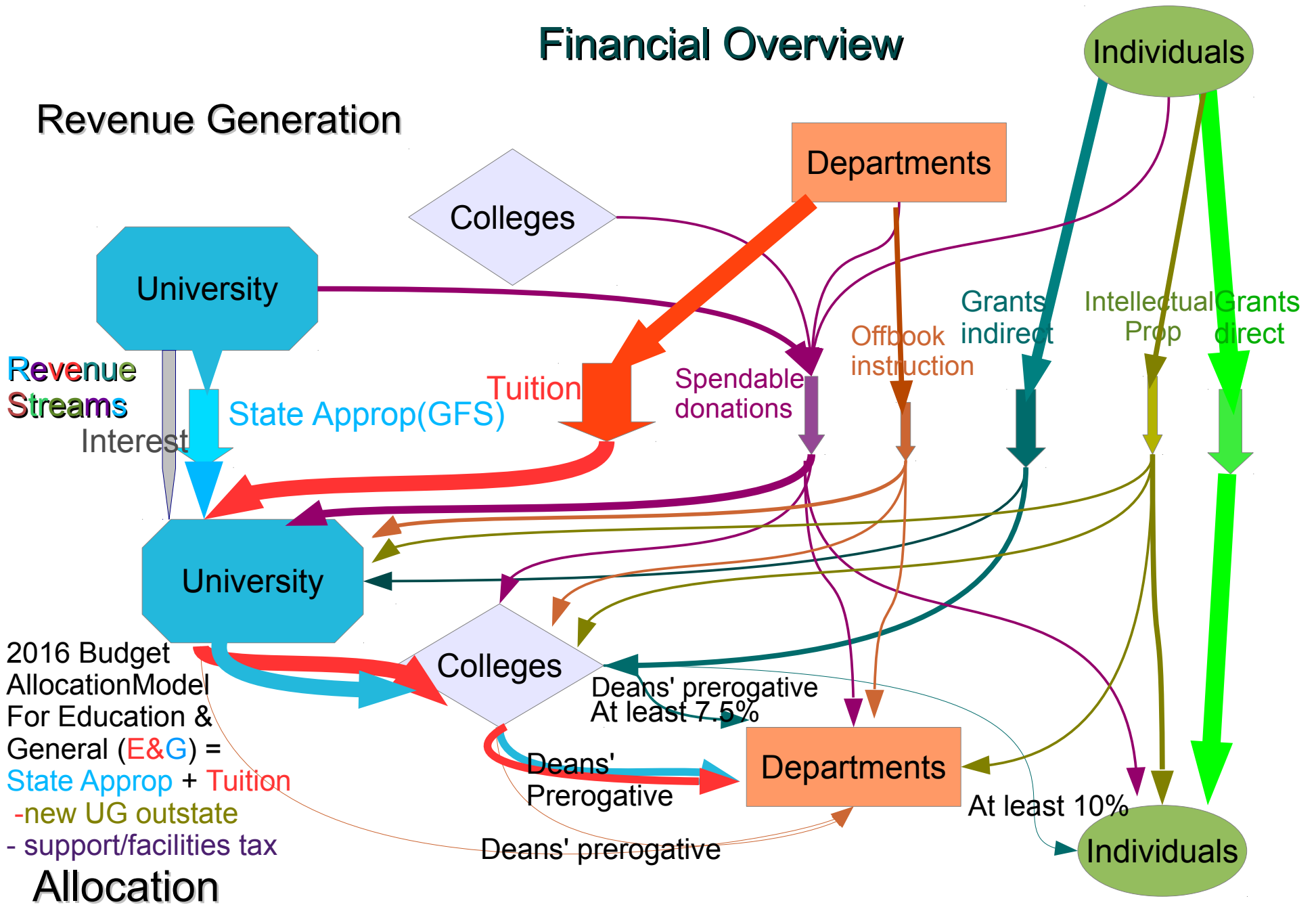


Financial Overview



Financial Overview

Revenue Generation



Outline

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Snapshot of Tuition Revenue by Department

Walkthrough: snapshot of tuition revenue by dept. (updated annually)

- <http://fora.aa.ufl.edu/FacultySenate/Councils/Budget-Council>

Snapshot of Tuition Revenue by Department

Department's tuition revenue

= 70% of sch's taught by dept.

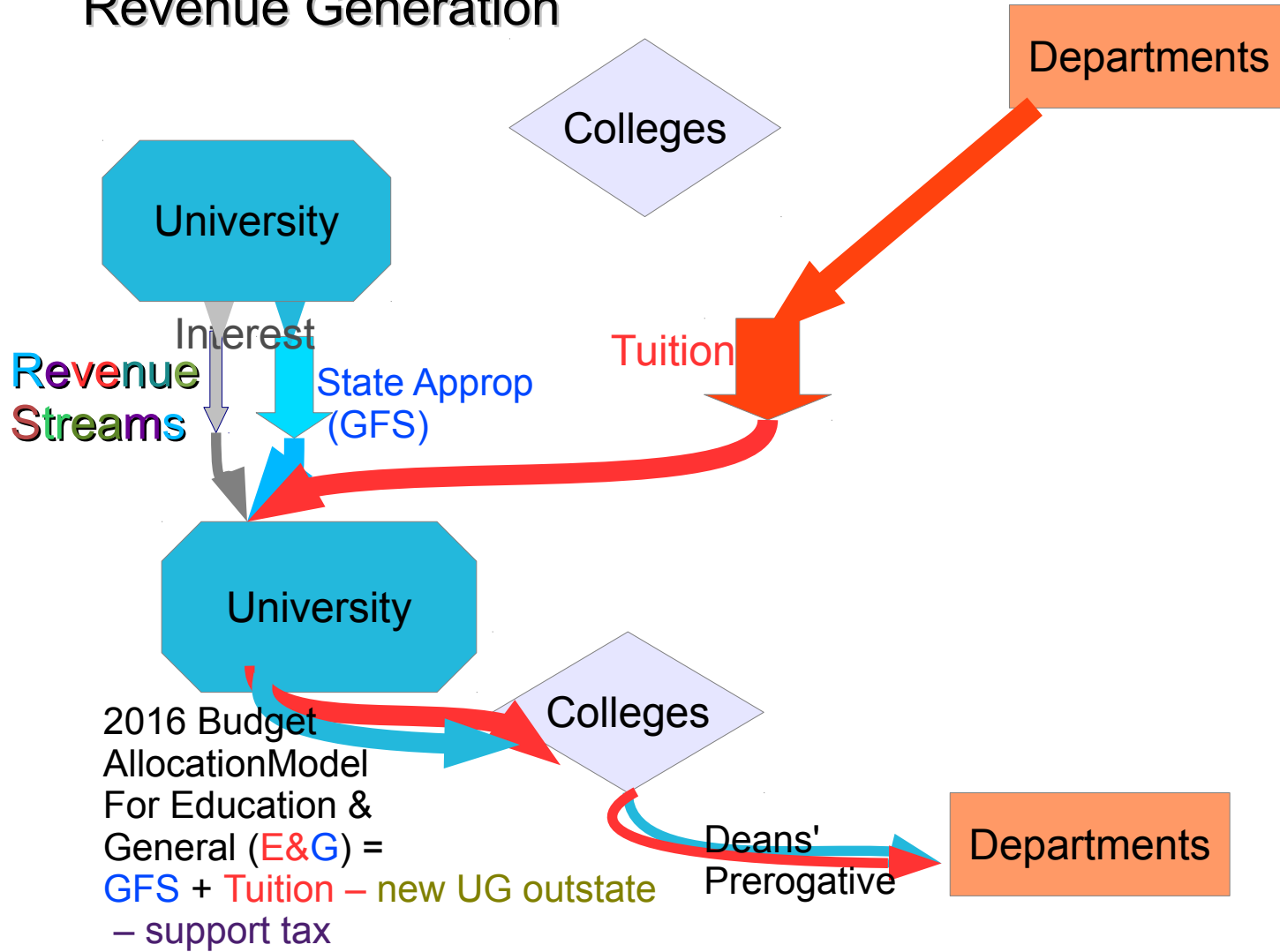
+30% of sch's taken by dept. majors

(sch revenue 4 different levels - ugrad: L,U, grad: G1,G2)

Recall (next 2 slides): this determines how budget is allocated to the college that houses the department but may not influence how the college allocates budget to the department

Education and General

Revenue Generation



Allocation

2016 UF Budget Allocation Model for **Education and General E&G** Revenue Stream (**GFS** + **Tuition**)

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Document: Department – Major correspondence

Walk through Department ↔ Major doc

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Snapshot of Tuition Revenue by Department

Department's tuition revenue

= 70% of sch's taught by dept.

+30% of sch's taken by dept. majors

(sch revenue 4 different levels - ugrad: L,U, grad: G1,G2)

Accuracy of Department ↔ Major correspondence crucial.

If you notice inaccuracies contact: **Director of Institutional Planning and Research**, currently *Marie Zeglen zegnlenm@ufl.edu*

And the **University Budget Office**, currently *Julie Wang wangj@ufl.edu*

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Faculty Portal for Budget Allocation and Expenditure by Department

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Video walk through of **top colleges view and first drilldown depts.**
Recalling budget allocation model with next 8 slides.

Faculty Portal for Budget Allocation and Expenditure by Department

<http://fora.aa.ufl.edu/FacultySenate/Councils/Budget-Council>

Top view

Rows: Colleges

Sub-rows: _starting balance; credits/revenues, debits/expenditures year-to-date (YTD); ending balance

Columns: Revenue categories

- E&G allocation (recall)
- Carryforward E&G from previous year
- IDC allocation (includes IP/licenses) (recall)
- Other revenues includes spendable donations, offbook instruction etc.
- Grants(direct) = total of *all active* grants in college (**NOT** YTD; i.e., starting balance = total award amount of all active grants, expenditures = total expenditure on all active grants over all active years)

NOTE: Each entry in **top college view** = sum of corresponding entries in all departments in college (i.e., in **first drill-down dept view**).

Faculty Portal for Budget Allocation and Expenditure by Department

<http://fora.aa.ufl.edu/FacultySenate/Councils/Budget-Council>

First drill-down view

Rows: Departments within a college

Sub-rows: starting balance; credits/revenues, debits/expenditures year-to-date (YTD); ending balance

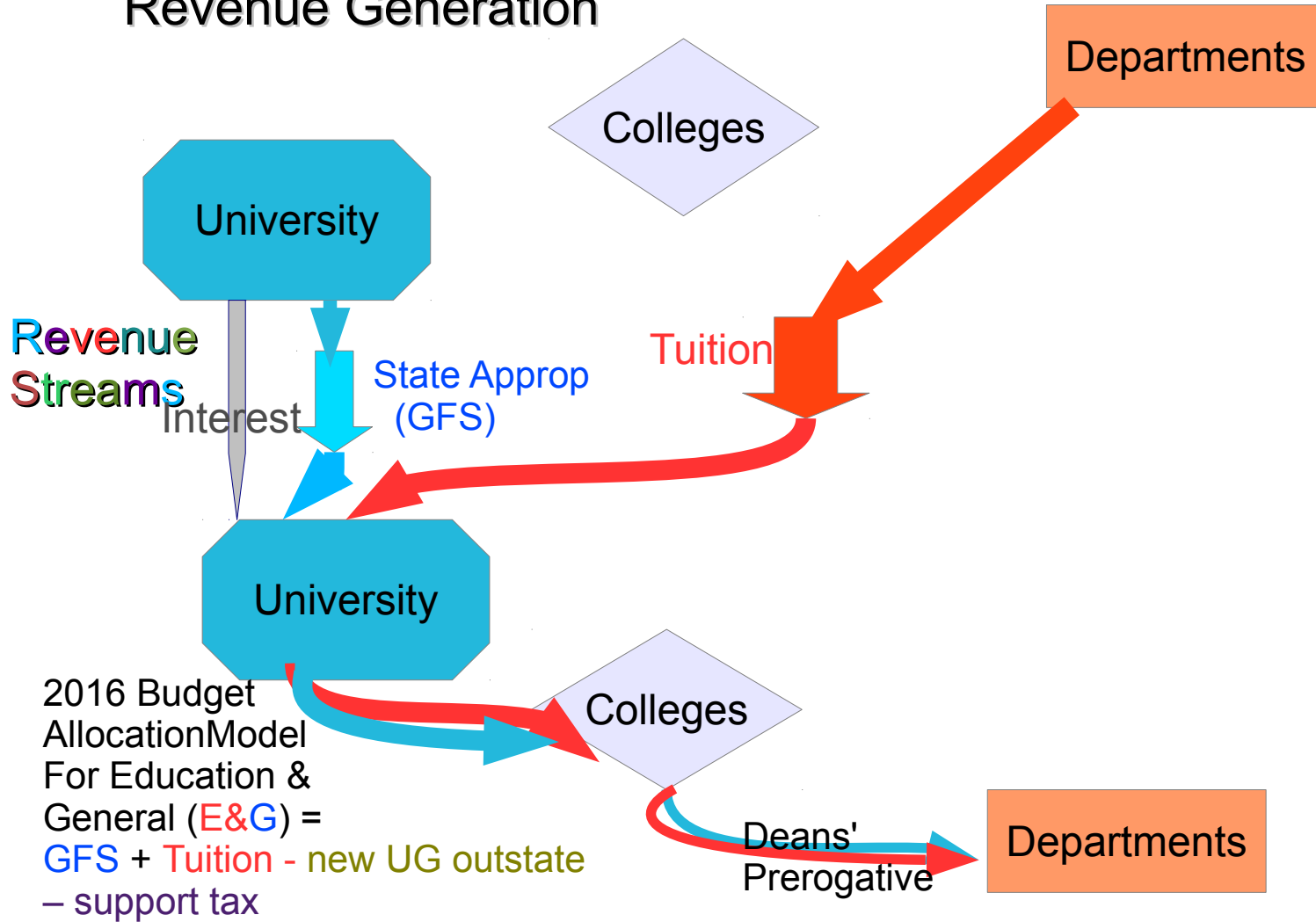
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NOTE: Grants(direct) and IDC allocation entries in **first drill-down dept. view** include grants(direct) and IDC allocations (typically 10%) respectively for individual PIs in dept. However does not include IP amounts for individuals, just the dept. share.

Recall E&G allocation

Revenue Generation



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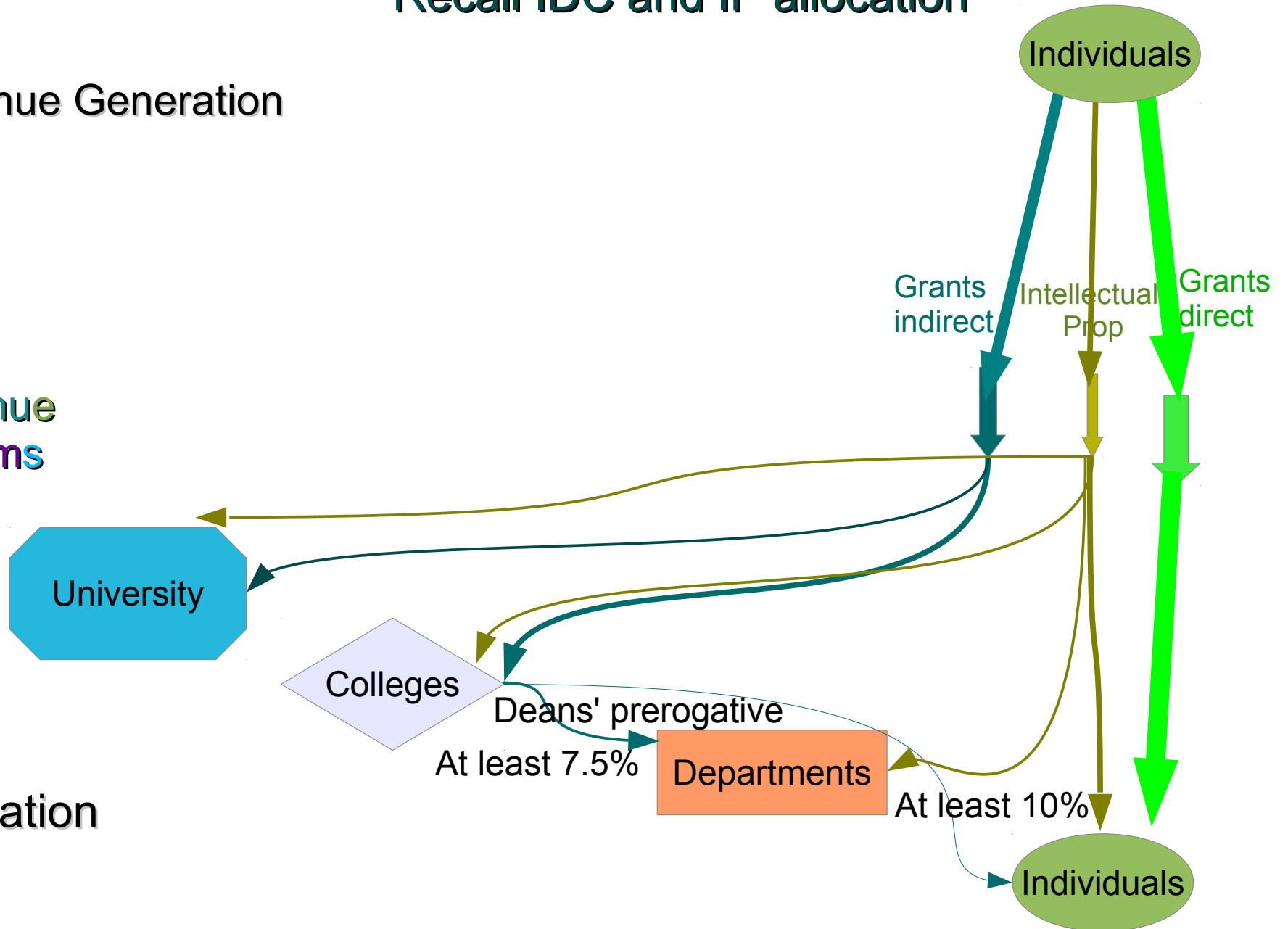
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Revenue Generation

Revenue Streams

Allocation



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UF Financial Overview

2016 UF Allocation Model for Intellectual Prop (technology licensing)

- Per the [collective bargaining agreement](#) and [UF IP policy](#)
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Recall Other Revenues

Revenue Generation

Individuals

Departments

Colleges

University

Revenue Streams

Spendable donations

Offbook instruction

University

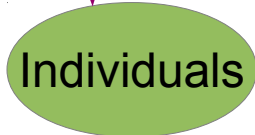
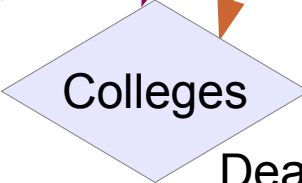
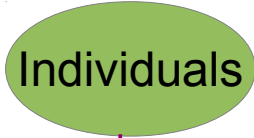
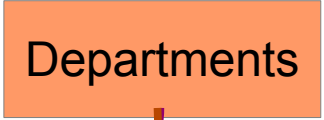
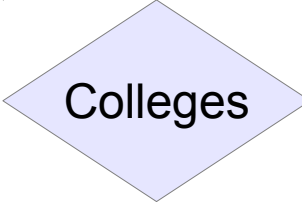
Colleges

Deans' prerogative

Departments

Allocation

Individuals



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Optional overload in each category above; ideally standardized overload policy and paid directly to individual instructor

Faculty Portal for Budget Allocation and Expenditure by Department

- [Faculty Portal for Allocation/Expense by Dept](#)

Video walk through of **2nd (expenditure categories) and 3rd drilldown (revenue subcategories) views**

Faculty Portal for Budget Allocation and Expenditure by Department

Faculty Portal for Allocation/Expense by Dept

Second drill-down view

Rows: Subunits within a department

Sub-rows: Expenditure categories

- Faculty salaries
- Staff salaries
- TA/OPS
- Travel
- Waivers (*these are an authority given by the state and cannot be returned back to the state for cash, but are treated as cash, assumption being that a student with unutilized waiver will still attend and have his/her tuition paid by a grant I.e, a utilized waiver is a loss of cash*)
- Capital assets
- Other expenses (includes transfers, for example 10% PI IDC passes through to PI's individual OH account)

Columns: Revenue categories (as in [first drill down view](#))

Faculty Portal for Budget Allocation and Expenditure by Department

[Faculty Portal for Allocation/Expense by Dept](#)

Third drill-down view (expand a revenue category)

Rows: Subunits within a department

Sub-rows: Expenditure categories

- Faculty salaries
- Staff salaries
- TA/OPS
- Travel
- Waivers
- Capital assets
- Other expenses (includes transfers, for example 10% PI IDC passes through to PI's individual OH account, but is reflected in Dept initial and final balances)

Columns: SUB-categories within a revenue category.

These are highly specific to particular departments.

NOTE: IDC includes IP/license revenues; and Other Revenues includes Donation spendables and Offbook revenues