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 zeglenm@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

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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
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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

Revenue Streams

State Approp Gen Fund Supp (GFS)

Tuition
UF Financial Overview

Revenue Streams
- State Approp
- Gen Fund Supp (GFS)
- Tuition
- Grants
  - indirect
  - Intellectual Prop
  - direct

Overview
UF Financial Overview

Revenue Streams
- Interest
- State Approp
- Gen Fund Supp (GFS)
- Tuition

Spendable donations
- Offbook
  - indirect
- Grants
  - instruction
  - Intellectual Prop
  - direct

Interest
Education and General

Revenue Generation

University

Colleges

Department

College

Department-like Entities under Univ

College-like Entities under Univ

Revenue Streams

Tuition

State Appropriation
Gen Fund Supp (GFS)

Interest
Education and General

Revenue Generation

University

Tuition

State Approp (GFS)

Interest

Revenue Streams

University

Colleges

2016 Budget Allocation Model For Education & General (E&G) = GFS + Tuition – new UG outstate – support tax

Deans' Prerogative

Departments

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**
  
  \[ = \text{Base GFS}^{*} \text{ allocation} \]
  \[ + \text{Tuition for Cal Yr (X-1)} \]
  
  –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

University

Colleges

Deans' prerogative
At least 7.5%

Departments

At least 10%

Individuals

Grants indirect

Intellectual Prop

Grants direct

 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.
<table>
<thead>
<tr>
<th>Tier 1 (36.8%)</th>
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<th>Tier 4 75%</th>
</tr>
</thead>
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<tr>
<td>CLAS; Engineering HHP Pharmacy PHHP Dentistry PHHP-COM Nursing Latin Am Stu Whitney Lab FLMNH</td>
<td>Medicine COM-JAX ICHP Vet Med</td>
<td>Research IFAS Sea Grant Education Arts Info Tech DCP Business Intl Center Journalism Law Libraries HARN</td>
<td>Provost Student Affairs Enrollment Mgmt Grad School Health Affairs SHCC Univ Press Cont Educ FCLA PPD Fin &amp; Acct Facilities EH&amp;S</td>
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Revenue Generation

Revenue Streams

Grants and IP

University

Colleges

Deans' prerogative
At least 7.5%

Departments

At least 10%

Individuals

Grants indirect

Intellectual Prop

Grants direct

Allocation
2016 UF Allocation Model for Intellectual Prop (technology licensing)

- Per the collective bargaining agreement and UF IP policy

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Other Revenues: spendable donations + Offbook

Revenue Generation

University → Colleges

Departments → Individuals

Other Revenues: spendable donations + Offbook
Other revenues: spendable donations + offbook

Revenue Generation

- University
- Colleges

Allocation

- Deans' prerogative
- Spendable donations
- Offbook instruction

Departments

- Individuals

Other revenues: spendable donations + offbook

Revenue Streams

- University
- Colleges

Deans' prerogative

Individuals
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 Streams:
- Grants
- Direct
- Indirect
- Intellectual Prop
- Spendable donations
- Offbook instruction
- Tuition
- State Approp (GFS)
- Deans' prerogative
- Deans' Prerogative
- Deans' prerogative
- At least 7.5%
- Deans' Prerogative
- At least 10%
- Deans' Prerogative
- Individuals
- Allocation 2016 Budget Allocation Model For Education & General (E&G) = State Approp + Tuition - supp/facilities tax

Allocation:
- University
- Colleges
- Departments
- Individuals

Allocation Model:
- For Education & General (E&G) = State Approp + Tuition - supp/facilities tax
Financial Overview

Revenue Generation

University

Colleges

Departments

Individuals

Revenue Streams

State Approp(GFS)

Tuition

Spendable donations

Grants

Intellectual Prop

Towards Instruction

Spendable

Tuition

State Approp(GFS)

2016 Budget Allocation Model

For Education & General (E&G) =
State Approp + Tuition
- new UG outstate
- support/facilities tax

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For Education & General (E&G) =
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Deans' prerogative

At least 10%

At least 7.5%

Deans' prerogative

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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
Snapshot of Tuition Revenue by Department

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

• http://fora.aa.ufl.edu/FacultySenate/Councils/Budget-Council
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
Revenue Generation

Revenue Streams:
- University
  - Interest
- State Approp (GFS)
- Tuition

2016 Budget Allocation Model for Education & General (E&G) = GFS + Tuition – new UG outstate – support tax

Deans' Prerogative

Education and General

Allocation
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- Helps faculty monitor whether the College's shared governance actions and stated long-term strategic plans are consistent with the Dean's allocation
Walk through Department ↔ Major doc
http://fora.aa.ufl.edu/FacultySenate/Councils/Budget-Council
Snapshot of Tuition Revenue by Department

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= 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

http://fora(aa).aa.ufl.edu/FacultySenate/Councils/Budget-Coun
ci

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

Columns: Revenue categories
- E&G allocation (recall)
- Carryforward E&G from previous year
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- Grants(direct) = total of all active grants in department (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: 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.
Revenue Generation

University

State Approp (GFS)

Tuition

Colleges

Departments

Recall E&G allocation

Revenue Streams

University

2016 Budget Allocation Model
For Education & General (E&G) =
GFS + Tuition - new UG outstate
– support tax

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• Alternatively, if no cuts/raises/changes in tax, then
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Recall IDC and IP allocation

Revenue Generation

Revenue Streams

University

Colleges

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Grants direct
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  See Document: College Tiers for Univ Tax on Returned OH (IDC)

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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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* 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
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

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

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