

2007-2008 Budget Roll Forward to 2008-2009 by Division

Description of Issue/Item	BOG Allocation	Divisional Accounts					Central Accounts										Strategic Planning
		President's Office	University Advancemnt	Student Affairs	University Affairs	Academic Affairs	IT Strategic Plan	Termination Pay Reserve	Casualty Property Insurance	Benefits Pool	Utilities	ERP	Market Recruit'nt	President's Opport'y	Central Unallocated	Central NR	
2007/2008 Per Allocation Work Papers and Schedule C	\$101,497,785	\$3,119,466	\$1,930,248	\$2,401,951	\$24,826,756	\$61,156,984	\$500,000	\$350,000	\$731,356	\$370,733	\$ -	\$ 486,275	\$ 41,344	\$ 278,870	\$ 256,698	\$ 5,047,104	\$0
BOG Budget Amendments During FY 2007-08:																	
Amend #1 Health Insurance Increases	81,368									81,368							
Amend #3 Risk Mgt Insurance Adjustment	123,282								123,282								
Amend #4 Special "C" budget adjust - Reduction	(2,383,717)																(2,383,717)
Amend #4 Special "C" budget adjust - Fin Aid	(16,064)					(16,064)											
Amend #4 Special "C" - tuition increase SFTF	337,692																337,692
Amend #6 Life Increase Increase - Recurring	21,399									21,399							
Amend #9 Adj to 2007-08 Gen Rev - Reduction	(697,470)																(697,470)
Amend #9 Adj to 2007-08 EETF (Lottery) - Reduction	(188,559)																(188,559)
Amend #10 Health Insurance Increases	35,369									35,369							
Adjustments Per BOG Allocation-University Spread FY 08-09:																	
Annualize 2007-08 Health Insurance Increase	389,059									389,059							
Annualize 2007-08 Life Insurance Increase	24,330									24,330							
Annualize Spring 2008 Tuition Increase - SFTF	337,692																337,692
Technical Adjustment 2007-08 Life Insurance Annualization	(2,931)									(2,931)							
Base Budget Adjustments as of 7/1/08 for 08-09 - Reduction	(3,762,866)																(3,762,866)
Base Budget Adjustments as of 7/1/08 for 08-09 -Stud Fin Aid	(12,927)					(12,927)											
Tuition Increases - 6% - Effective Fall 2008-SFTF	850,392																850,392
PO&M - New Space	(1,318)	(1,318)															
Distribution of EETF (Lottery) - Recurring	1,368,149																1,368,149
Distribution of EETF (Lottery) - Non-Recurring (NR)	658,498																658,498
Risk Management Insurance Adjustment	3,463								3,463								
Non-Recurring Emerald Coast Allocation from beginning of FY 07-08	(1,500,000)					(1,500,000)											
Remove Non-Recurring from beginning of FY 07-08	(5,047,104)															(5,047,104)	
Total FY 2008-2009 Allocation:	92,115,522	3,118,148	1,930,248	2,401,951	24,826,756	59,627,993	500,000	350,000	858,101	919,327	0	486,275	41,344	278,870	256,698	0	(3,480,189)
Internal UWF Adjustments:																	
IR Moved to UA					340,227	(340,227)											
Budget Reductions		(221,098)	(145,866)	(181,338)	(1,597,627)	(4,364,599)	(24,359)					(23,690)		(41,791)	(60,791)		6,661,159
Amt Given to President's Division from Pres. Opp for Holdback														(7,569)			7,569
Adjustment to Lapse					(5,416)	5,416											
IR Adjustment					(9,526)	9,526											
Termination Pay Reserve		8,404	6,823	9,680	84,067	239,690		(350,000)						1,336			
Summer Allocation						1,000,000											(1,000,000)
Financial Aid						356,426											(356,426)
Market Recruitment						41,344							(41,344)				
Faculty Promotion Increase						134,672									(134,672)		
Change in Benefits		28,264	7,248	(5,904)	132,755	408,039				(570,402)							
Summer Increase						3,314				(3,314)							
Establish in Central - #9839 Gen Rv Access Recur (FY08)										(222,888)					222,888		
Establish in Central - #9840 Gen Rv Chg Recur (FY08)										(123,294)					123,294		
Move Utilities from Univ. Affairs to Central					(3,033,720)						3,033,720						
Restore Items in Special for VPs from FY07-08					26,373					(26,373)							
Health & Life Insurance Benefits-New Hires (not on SCD)																	
Amt Given to President's Division from Advancement		17,561	(17,561)														
Amt Given to President's Division from Advancement-Reduction																	
Establish #9842 FY08 Ph II Reductions (Recur)															1,599,258		(1,599,258)
Establish #9845 FY09 Ph III Reductions (Recur)															63,505		(63,505)
Establish #9847 FY09 Tuition Incr-(Recur)															169,350		(169,350)
Total Internal UWF Adjustments:	0	(166,869)	(149,356)	(177,562)	(4,062,867)	(2,506,399)	(24,359)	(350,000)	0	(946,271)	3,033,720	(23,690)	(41,344)	(48,024)	1,982,832	0	3,480,189
Total 2008/2009 Operating Budget Book & Schedule C:	92,115,522	2,951,279	1,780,892	2,224,389	20,763,889	57,121,594	475,641	0	858,101	(26,944)	3,033,720	462,585	0	230,846	2,239,530	0	0
Amount S/B Per 2008-2009 OB Book & Schedule C	92,115,522	2,951,279	1,780,892	2,224,389	20,763,889	57,121,594	475,641	0	858,101	(26,944)	3,033,720	462,585	0	230,846	2,239,530	0	0
Any Difference	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08/09 BOG Budget Amendments (Recurring):																	
Amend #2 Risk Management Adjustment	94,543								94,543								
Amend #5 Life Insurance Adjustment	(22,423)									(22,423)							
Amend #TBD Health Insurance Increases	152,773									152,773							

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Total 08/09 Budget Amendments (Recurring):	224,893	0	0	0	0	0	0	0	94,543	130,350	0	0	0	0	0	0	
08/09 Internal UWF Adjustments To Base (Recurring):																	
Provost Base Hiring Adjustment						42,064									(42,064)		
07/08 Enrollment Growth (SFTF)	1,000,000					101,308									240,194	658,498	
Divisional Holdbacks		(68,709)	(42,552)	(52,869)	(449,406)	(1,300,652)								(48,983)	1,963,171		
Budget Reduction Adjustment (Student Affairs/Enroll'nt Svs)				1,425		(1,425)											
Adjusted Total	\$93,340,415	\$2,882,570	\$1,738,340	\$2,171,520	\$20,314,483	\$55,964,314	\$475,641	\$0	\$952,644	\$103,406	\$3,033,720	\$462,585	\$0	\$181,863	\$4,400,831	\$658,498	
Summary of Central - Unallocated (Recurring):																	
Central Holdback															\$ 1,599,258	\$ 1,599,258	
Divisional Holdback															1,963,171	1,963,171	
Pr Yr Budget Unallocated (Note 1)															19,452	19,452	
Unallocated Tuition Increase (Annualized 5% less 30% FA)															472,768	472,768	
Gen Rv - Access Recurring (from FY 08)															222,888	222,888	
Gen Rv - Change in Mix - Recurring (from FY 08)															123,294	123,294	
															\$ 4,400,831	\$ 4,400,831	
Note 1: Entry to record (\$1M) enrollment growth in SFTF approved by votes at the May 2, 2008 Budget Council. This entry is to replace the initial funding recorded in the FY09 Budget Book which consisted of the non-recurring amount for Lottery (\$658,498), a portion of the unallocated 5% tuition increase effective Spring 2008 (annualized), and a portion of the 30% mandated for Financial Aid of the Fall term 5% tuition increase.															FY2009 Mid-year reductions (4%)	(2,636,438)	
															Remaining Balance	1,764,393	

Percentage of Adjusted FY09 Balance

2007-2008 Budget Roll Forward to 2008-2009 by Fund Source (Recurring Only)

Description of Issue/Item	BOG Allocation	General Revenue	Lottery	SFTF
2007/2008 Per Allocation Work Papers and Schedule C	\$101,497,785	\$72,131,528	\$6,221,355	\$23,144,902
Less Non-Recurring	(6,547,104)	(5,039,716)	(1,507,388)	0
	94,950,681	67,091,812	4,713,967	23,144,902
Percent of Budget 2007/2008	100%	70.66%	4.96%	24.38%
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Distribution of EETF (Lottery) - Recurring	1,368,149		1,368,149	
Risk Management Insurance Adjustment	3,463	3,463		
Sub-Total	(3,493,657)	(6,199,023)	1,179,590	1,525,776
Total FY 2008-2009 Allocation:	\$ 91,457,024	\$ 60,892,789	\$ 5,893,557	\$ 24,670,678
Percent of Budget 2008/2009	\$ 91,457,024	66.58%	6.44%	26.98%
Summary of BOG Amendments/Adjustments:				
General Amendments	645,030	645,030		
Legislative Budget Reductions	(7,032,612)	(6,844,053)	(188,559)	
Legislative Increase in Educational Enhancement (Lottery)	1,368,149		1,368,149	
Tuition Increases	1,525,776			1,525,776
Total of Summary of BOG Amendments/Adjustments	(3,493,657)	(6,199,023)	1,179,590	1,525,776

Recap of Legislative Budget Reductions and Funds Used to Offset:	
General Revenue	\$ (6,844,053)
Reduction EETF (Lottery)	(188,559)
Legislative Increase in EETF (Lottery)	1,368,149
6% Tuition Increase (Note 1)	595,274
Total	<u><u>(5,069,189)</u></u>

Note 1: The 5% tuition increase of \$472,768 (\$675,384*.7) was not allocated by the Budget Council in 2007/2008. Reference roll forward by University accounts for the amount held in "Central-Unallocated".

Percent of General Revenue and EETF (Lottery) Reduction Offset by Corresponding Increase in Tuition &/or Enrollment:			
		% Reduction	Amount
General Revenue and EETF (Lottery) Budget	\$ 66,786,346	1.00%	\$ (667,863)
Student Fee Trust Fund (\$24,670,678 less \$400,000)	\$ 24,270,678	3.00%	\$ 728,120
			<u><u>\$ 60,257</u></u>