

Schematic Diagram of Responsibility Center Management (RCM)

Responsibility Centers 2006-07 Sources and Uses of Funds

	Respon. Ctr. 1 of 28	Respon. Ctr. 2 of 28	etc. etc.
Sources of Funds			
Direct	\$11,525,000	\$122,854,000	
Undergraduate Tuition Revenue	9,561,000	110,469,000	
Graduate Tuition Revenue	1,751,000	8,862,000	
Sponsored F&A Recovery	1,000	2,529,000	
Other Revenues (course fees, etc.)	212,000	994,000	
Program Fees (not subject to IDC)	0	0	
Indirect	\$2,719,000	\$18,707,000	
Subvention	1,897,000	18,319,000	
Academic Initiatives	240,000	350,000	
Academic Plan	582,000	38,000	
Discretionary Sources - Responsibility Centers (1)	\$39,000	\$1,492,000	
Restricted / Sponsored Revenues	\$220,000	\$15,775,000	
TOTAL SOURCES	\$14,503,000	\$158,828,000	
Uses of Funds			
Direct	\$9,357,000	\$94,169,000	
Salary, Operating, Equipment	3,619,000	36,291,000	
UG Enrollment Variance Funds	35,000	703,000	
Grad Tuition Differential Funds	13,000	64,000	
Academic Plan	582,000	38,000	
Fringe Benefits	1,121,000	11,678,000	
Undergraduate Financial Aid	3,330,000	38,010,000	
Graduate Financial Aid	657,000	7,385,000	
Debt Service Direct Charge	0	0	
Indirect	\$4,926,000	\$48,884,000	
Admin, Support, Technology	2,453,000	26,140,000	
Facilities and Grounds	1,032,000	7,663,000	
Network Allocation	59,000	338,000	
Participation (2)	1,382,000	14,743,000	
Transfers	0	0	
Restricted / Sponsored Expenditures	\$220,000	\$15,775,000	
TOTAL USES	\$14,503,000	\$158,828,000	
<p>(1) This fund source is from the responsibility center itself and may include use of carryover and other funds, or it may be reduced if the unit is able to increase direct revenues.</p> <p>(2) Responsibility centers pay participation in most cases at a rate of 12% of direct revenue, less program fee revenue.</p>			

Central Overhead Cost Pools 2006-07 Budgets

Fringe Benefit Costs (\$Millions)	
Total fringe benefit costs	\$96.6
Total salary and wage base	\$272.0
Blended fringe benefit rate (charged out in four rates, depending on employee type)	35.5%
Administration, Support and Technology Costs (\$Millions)	
Total admin., support and technology costs	\$136.2
Allocate based on direct revenues of the responsibility centers. Approx. revenue base	\$640.0
% of revenue assessment	21.3%
Facilities and Network Costs (\$Millions)	
Building maintenance, custodial, utilities, general property and casualty insurance, and other building costs. <i>(allocated at \$10.28 per square foot)</i>	\$42.4
Computer network costs. <i>(allocated at \$0.88 per square foot)</i>	\$4.8
Grounds, walkways & roadways maintenance, shuttle bus service, and debt service. <i>(allocate based on revenues at 3.4% of revenue)</i>	\$15.2
Direct charge medical malpractice insurance to Health Services, and for sports medicine direct charge insurance to Athletics and Dome.	\$0.2
	<u>\$62.6</u>