THE FLORIDA STATE UNIVERSITY  
BUDGET OFFICE  

July 20, 2011  

MEMORANDUM  

TO:   
Vice President Mary Coburn  
Dean Joseph Travis  
Dean Caryn Beck-Dudley  
Dean Larry Dennis  
Dean Thomas Blomberg  
Dean Marcy Driscoll  
Interim Dean John Collier  
Dean Billie Collier  

Dean Frank Patterson  
Dean Don Gibson  
Interim Dean Dianne Speake  
Dean Ken Shaw  
Dean David Rasmussen  
Dean Nicholas Mazza  
Dean Karen Laughlin  
Dean Sallie McRorie  

FROM:   
Michael Lake, Budget Director  

SUBJECT:   Tuition Differential Allocations  

Florida State University established its undergraduate tuition differential in 2008-09. Spending guidelines for tuition differential funds (including tuition differential carryforward) are not the same as spending guidelines for other E&G funds. For units with tuition differential allocations, the below information should be provided to all appropriate administrative staff members.

Per Florida Statute 1009.24, “the revenues from the tuition differential shall be expended for purposes of undergraduate education. Such expenditures may include, but are not limited to, increasing course offerings, improving graduation rates, increasing the percentage of undergraduate students who are taught by faculty, decreasing student-faculty ratios, providing salary increases for faculty who have a history of excellent teaching in undergraduate courses, improving the efficiency of the delivery of undergraduate education through academic advisement and counseling, and reducing the percentage of students who graduate with excess hours. This expenditure for undergraduate education may not be used to pay the salaries of graduate teaching assistants.”

Tuition differential funds are allocated by the Office of the Provost. Questions regarding specific allocations or expenditures (including their compliance with statutory spending constraints) should be directed to the Office of the Provost.

While financial activity related to tuition differential is recorded on unique funds in OMNI (funds 121 and 126), effective 7/1/2011, budgetary practices for tuition differential mimic those of other E&G funds. At the end of a fiscal year, unspent budget rolls forward to carryforward. Under current University practices, departments keep unspent faculty salary (excluding fringes),OPS, expense, and OCO. Unspent staff salary (including fringes) and unspent faculty fringes are swept to the University’s Central Reserve. Questions regarding budgetary practices should be directed to the Budget Office.

CC:   
Ralph Alvarez  
Anne Blankenship  
Robert Bradley  

Katie Martindale  
Beverly Miller  
Michael Williams