

Colleges and Entities Reporting to the SVPAA

Budget Instructions

Fiscal Year 2017-2018

I. Overview

- The annual budget process provides the opportunity for entities to prepare their financial plan for the coming year in support of the longer term college/entity strategic plans and institutional goals.
- The following guidelines should be followed by colleges and entities reporting to the SVPAA. This will help expedite the budget process. Please contact Sandy Hughes at 581-6455 if you have any questions about the process.
- Budget data should be entered into the EPM budget system prior to your budget meeting. The electronic or PDF file of the budget book should be submitted or emailed to Sandy Hughes at the budget office, sandy.hughes@utah.edu, **one week prior to the budget meeting**. This will give us an opportunity to review the budget materials prior to the meeting and let you know if there are any questions or additional information that might be needed. The budget meeting schedule will be posted to the **EPM website**, <http://www.obia.utah.edu/epm/> when it is updated and dates and times will be coordinated for all those who report to the SVPAA.
- Each entity will present its budget to the **Campus Budget Advisory Committee (CBAC)**. The committee will review the annual reports from each college and major unit and then attend the budget meetings. The committee will participate in the process of assessing the impact of budget allocations and advising the SVPAA on strategic and critical investments.
- We will use a **PowerPoint template** located on the EPM website for the presentations to the CBAC. The PowerPoint presentation should be submitted to Sandy Hughes one week day before your budget presentation. Please plan on using **15 minutes** of your scheduled time for the presentation which will allow the remaining time to be used for questions and discussion. We want to stress this point, please use only **15 minutes** as a courtesy to those who attend the meeting who have questions for discussion. We appreciate your efforts to keep within the allotted time.
- Upon review, and after any necessary meetings, you will be notified in writing when your budget is approved.
- During FY18, you will need to review budget variance reports and provide updates on significant changes.

II. Items of Note

A new budget application (EPM) will be used this year. The functionality resembles that of the BPC system and supports the same budget process as FY2017. The EPM reference manual is available at the budget website - <http://www.obia.utah.edu/epm/>

III. Budget Preparation

A. Personnel Expenses

Final Salary guidelines will not be available until after the Legislative session ends on March 9th. However, for planning purposes you should target an overall increase of 2% plus any net new positions (or other new personnel expense in FY2018). **Entities should not communicate any expectation about salary increases to individuals until the budget process is complete and the salaries have been finalized and approved.**

Remember that July 1st is the time for performance-based salary increases; off-cycle increases are rare. Depending on the situation, documented larger increases for equity and additional responsibilities may need to be achieved over multiple years. As you consider appropriate salary increases within your entity, please use the following guidelines:

- College/Entities will be required to provide a justification for all individual increases above the maximum specified by the President.
- For equity requests, departments should provide comparable information for others in the department/division that hold the same job title as well as any relevant market data.
- For performance-based requests, departments should describe what factors were used to determine the proposed salary increase (e.g., additional duties or merit).
- Financial Business Services (FBS) provides some very useful tools to help estimate personnel costs. Departments and Colleges can use HRIL or FIL reports found on CIS or D-Jobs to initially download personnel data, calculate or estimate next year personnel costs, and insert those costs into EPM as a lump sum. There is a help document on the [EPM website](#) that can assist you in finding where the HRIL or FIL personnel reports are and how to use them.

B. All Funds

Please budget all operating funds for your entity. This includes funds 1001, 2xxx, 49xx, 6xxx. If you have any questions, please contact the Budget Office.

C. One Time Expenses

Entities can budget significant one-time transactions in detail in the EPM system. Amounts designated as one-time for either revenues or expenses will be shown separately from the operation section of the Fund Summary.

IV. Budget Submission

The budget narrative for each college or entity should be submitted as described below. EPM reports should be submitted in PDF format.

Budget Reports:

Fund Summary – Parent Level (College/School/Entity)

5-Year Comparison – Parent Level (College/School/Entity)

Fund Summary – Department/Program within a college/school/entity

SVPAAs Commitments (if applicable, EPM Required Report)

SVPAAs New Funding Requests (if applicable – Located on EPM website)

Department Dashboards – Please include Departmental Dashboards (if appropriate)

Salary Justification Report - An Excel template has been prepared that you are required to submit and is found on the Budget website, <http://www.obia.utah.edu/epm/>

Budget Narrative:

The budget narrative should be subdivided into the following sections. The report should include information at the highest level of the organization. Recommended page limits for each section are shown below. Narratives for departments do not need to be submitted. There is an optional section within the narrative to highlight any significant issues pertaining to departments. Additional information that you believe is important to understand your operations should be included in an appendix. The entire budget package, including narrative and all reports must be submitted together electronically to the Budget Office **one week prior to your budget presentation**.

Part A: Summary of Strategic Plan (2 pages)

This section should include a high-level summary of the entity’s strategic plans and goals over the next 3-5 years. This should include a description of the financial impact on the budget.

Please include **metrics** that are relevant to your unit and that reflect your goals and progress toward those goals. For metrics and relevant data, please refer and use the various resources found on the **OBIA website**.

Please also include a discussion on your efforts to align with major campus goals and specifically highlight your efforts to increase diversity in faculty, students, and staff.

Campus Priorities:

- **Promote student success to transform lives**
- **Develop and transfer new knowledge**
- **Engage communities to improve health and quality of life**
- **Ensure long-term viability of the University**

Part B: Summary of Performance (1 page)

Please address significant points related to accomplishments and goals for FY2017, including data to show how you are measuring progress.

Part C: Assumptions (1/2 page)

Please list the major assumptions used for your budget. These should include:

- An explanation for Personnel Expense increase. Please include the grid below to show your planned calculation for your FY2018 Personnel Budget.

Personnel Budget	Amount
FY2018 Forecast	
Targeted Increase @2.0%	
Net New Positions FY2018	
Other Personnel Changes	
Total FY2018 Budget	

Part D: Recruitment (1-2 pages)

Please submit a summary of faculty recruitment plans for FY2018-2020. The information should be provided in the format shown below. Discuss sources of funding for FY2018 and FY2019 proposed hires.

Please include how these relate to your effort to enhance the diversity of your units.

Area	FY2018		FY2019		FY2020	
	New	Replacement	New	Replacement	New	Replacement
Specialty Area 1						
Specialty Area 2						
Specialty Area 3						
Specialty Area 4						
Grand Total						

Part E: Scholarship Self-Study (1-2 pages)

Based on your analysis of the scholarly and/or creative productivity of your departments and college, using Academic Analytics or other comparative indicators that you find relevant, provide a brief narrative of the strengths of your current scholarly performance, areas of challenge, and your plans to amplify strengths and address challenges in the year(s) ahead. Please include the indicators and metrics on which you are basing your analyses and plans. A list of who you see as your **scholarly peers** (8-12 institutions) will also be helpful. Departmental and college dashboards are available on the OBIA website.

Part F: Grants and Contracts (1/2 page) (if applicable)

Please include a paragraph explaining how you expect grant funding for FY2018 to compare to FY2017. Include a chart showing # of proposals and # of grants awarded or anticipated to be awarded.

Part G: Gifts/New Revenue (1/2 page)

Please include a discussion about any anticipated donations/philanthropy or new revenue that you are anticipating that will be material to your budget. Please provide a brief summary of fund raising priorities and strategies. Include a chart showing total number of asks and total number and amount of gifts for FY2017

Part H: Support (1-2 pages)

SVPAA Recurring Commitments

Please provide a discussion of how you have used new funding you received from the SVPAA for FY2017.

New Requests

Please outline modest requests for new resources that you believe will facilitate progress toward your goals, assist you in advancing campus priorities within your college and/or connect your efforts with those of other colleges. Please indicate any parallel commitments of the college and/or department resources and how initial investment of campus funds can be transitioned to college and departmental responsibilities over time. Please indicate in numeric order the college priority for all new funding requests and how funding relates to one or more of the campus strategic goals. (Please use the online spreadsheet provided on the OBIA website.)

Part I: Five Year Trends (1 pages)

In this section, please include explanations for material trends in the EPM 5-Year Comparison Report. Include a discussion of significant trends in cash balances, cash reserves and future cash projections. Also include a discussion of issues that you are aware of that will materially impact FY2018 and FY2019 that have not been discussed in any other section of the narrative.