

SVPA A Budget Guidelines Fiscal Year 2018-2019

I. Overview

- The annual budget process and meeting with the Senior Vice President of Academic Affairs (SVPA A) provides the opportunity to discuss short and long term strategic planning and area goals and and their connection to institutional goals. The primary objective of the budget process is to discuss and approve the relevant funding efforts supporting each organizations specific needs in meeting agreed upon operation and strategic outcomes.
- Annual budget submissions and subsequent approvals are done once a year and are intended to allocate financial resources in support of area and institutional priorities for the following fiscal year. Please keep in mind that university policy **5-401** mandates that annual pay increases be approved as part of the annual budget approval process. Off-cycle pay increases should be infrequent and will require the approval of the cognizant Vice President.
- Budget data must be entered into the Enterprise Performance Management (EPM) system prior to your budget meeting. Electronic or PDF copies of all required reports and other supporting documentation submitted or emailed to Sandy Hughes at the budget office, **SANDY.HUGHES@UTAH.EDU**, **one week prior to the budget meeting**. Senior administration and budget office staff will review budget submissions at this time and may ask for clarification or additional documentation prior to your budget meeting. The SVPA A budget meeting schedule will be posted to the **EPM WEBSITE**. Any changes to the posted schedule will be communicated in advance to allow appropriate schedule changes if needed.
- Each entity will present its budget to the **CAMPUS BUDGET ADVISORY COMMITTEE (CBAC)**. This committee will review the annual reports from each college and major unit. You will be expected to present your budget requests to the CBAC. Please come prepared to discuss any significant requests, variances as well as use of current resources throughout the previous year, in addition to anticipated use of funds for the coming fiscal year. The CBAC committee will have significant input in determining budget allocations as well as advising the SVPA A on strategic and critical funding needs.
- Each entity presenting its budget is expected to use a standardized **POWERPOINT TEMPLATE** for their presentation. This template is designed to focus the discussion on relevant finance and planning topics. The PowerPoint template can be downloaded from the EPM website (**POWERPOINT BUDGET TEMPLATE**) and should be sent to Sandy Hughes at least 1 week prior to your presentation to the CBAC. 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.

- You will be notified in writing when your budget is approved. Approval letters will be distributed by the SVPAA and the AVP of Budget & Planning prior to June 1st.
- During FY 18-19 we will be reviewing variance reports. You are expected to review budget variance reports at least quarterly and provide updates on significant and unexpected variances.

II. Items of Note

The same budget application (EPM) used last year will be used again this year. There have been some changes and enhancements made to this system this year. The EPM reference manual, related forms, instructions, FAQ's and other helpful information is available to download from the [EPM WEBSITE](#).

III. Budget Preparation

A. Personnel Expenses

Final Salary guidelines will not be available until after the Legislative session ends on March 8th. 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 by policy should be rare. Depending on the situation, demonstrated larger increases for equity and additional responsibilities may need to be achieved over multiple fiscal 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) and Human Resources (HR) provide data tools to help estimate personnel costs. Departments and Colleges can use Human Resources Information Library (HRIL) or Financial Information Library (FIL) reports, found on the CIS web portal, to download personnel data,

calculate or estimate next year personnel costs, and insert those estimates 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

The universities goal is to prepare a complete, university level budget. Please budget all operating funds for your entity. This includes funds 1001, 2xxx, 49xx, 6xxx, 7xxx. If you have any questions, please contact the Budget Office.

C. One Time Expenses

Entities should budget significant one-time expenses and/or revenue 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 required Fund Summary report. This designation in the EPM system allows the CBAC members to quickly identify out of the ordinary budgeted items and clearly discuss and consider them outside of normal operating budgets.

IV. Budget Submission

The budget narrative for each college or entity should be submitted as described below and in the same order as listed below. EPM reports must be emailed to **SANDY HUGHES** in a PDF format. *Note: Please insert only one required report that is summarized, or aggregated, at the highest parent ORG level for your area. We are not requesting submission of required reports at the individual department level.*

Required Budget Reports:

Fund Summary - Highest Parent ORG Roll-up Level from EPM (i.e. College/School/Entity)

Multi-Year Budget Summary - Highest Parent ORG Roll-up Level from EPM (i.e. College/School/Entity) **(New for FY 18-19)**

5-Year Comparison - Highest Parent ORG Roll-up Level from EPM (i.e. College/School/Entity)

SVPAAs Commitments - (if applicable, EPM Required Report)

SVPAAs New Funding Requests - (if applicable - **Located in the EPM software, new this year**)

Department Dashboards - Please include metrics from the Departmental Dashboards if appropriate and supportive of your budget presentation.

Salary Justification Report - An Excel template has been prepared that you are required to submit and is found on the **EPM BUDGET WEBSITE**.

Budget Narrative:

The budget narrative should be subdivided into the following sections, Parts A - J. Parts A - J of your budget submission should include information at the highest level of the organization. Recommended page limits for each section are shown below. For clarity, we emphasize that *narratives for individual departments do not need to be submitted, only submit information rolled-up to the highest parent level for your area*. There is an optional section within the narrative to highlight any significant issues pertaining to departments. Additional information that you believe is important for the CBAC to consider in reviewing your budget submission should be included in an appendix. The entire budget package, including narrative and all reports must be submitted together electronically in PDF format to the Budget Office, at **least one week prior to your budget presentation**. Please email completed budget submissions to **SANDY HUGHES**. *Note: Due to time and resource limits, budget submissions that exceed recommended length may not get a full review and consideration. It is important to synthesize and prioritize your budget requests within the recommended length in order to allow CBAC full consideration of your submission.*

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 how current resources support the strategic plan as well as what additional resources you are requesting.

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 include a discussion regarding your efforts to align local strategic goals with major campus goals. Please highlight your specific efforts to increase diversity in faculty, students, and staff.

Major Campus Goals:

- **PROMOTE STUDENT SUCCESS TO TRANSFORM LIVES**
- **DEVELOP AND TRANSFER NEW KNOWLEDGE**
- **ENGAGE COMMUNITIES TO IMPROVE HEALTH & QUALITY OF LIFE**
- **ENSURE LONG-TERM VIABILITY OF THE UNIVERSITY**

Part B: Summary of Current & Prior Fiscal Performance (1 page)

Please address significant points related to accomplishments and goals for FY 17-18, including data to show how you are measuring progress. *Note: The Budget Office and the CBAC are looking at significant variances in the current year budget to actual*

amounts. Please come to your budget meeting prepared to discuss any significant variances in your current year budget to actual balances.

Part C: Assumptions (1/2 page)

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

- An explanation for Personnel Expense increases. Please include the grid below to show your planned calculation for your FY 18-19 Personnel Budget. The Budget and Forecast \$'s in this section should tie to the amounts on your fund summary reported included in required reports above.

Personnel Budget	Amount (\$'s)
FY 17-18 Forecast (\$'s)	
Targeted Increase @2.0% (\$'s)	
Net New Positions FY 18-19 (\$'s)	
Other Personnel Changes (\$'s)	
Total FY 18-19 Budget (\$'s)	

Part D: Recruitment (1-2 pages)

Please submit a summary of faculty recruitment plans for the next three fiscal years, FY 19-21. The information should be provided in the format shown below. Discuss sources of funding for FY 19-21 proposed hires.

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

Area	FY 18-19		FY 19-20		FY 20-21	
	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 feel are your

appropriate **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 FY 18-19 to compare to FY 17-18. 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 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 FY 17-18.

Part H: Requests for Funding Support (1-2 pages)

Funding Requests

All requests for any new funding should be submitted through the “Funding Request” template located within the EPM software. *Requests for new funding not submitted through the EPM template will not be considered by the CBAC. Print your completed funding requests from the EPM system and include in this section. Please do not include additional information outside of the printed request form generated within the EPM system. Additional detail may be included in an appendix section if needed.*

The Funding Request template in EPM allows you to enter all relevant request information including amount, strategic goal supported, proposed matching funds as well as length of time for the requested commitment. This template includes a 1-page sheet where you will summarize your business case related to your new funding requests. Please indicate in numeric order, the priority for all new funding requests (on the template within EPM) and how funding relates to one or more of the major campus strategic goals.

Some high priorities for this budget cycle will be:

1. College to Career resources using a hybrid model
2. Continuation of Diversity hiring and support
3. Graduate Student Success
4. Continuation of Development support using a hybrid model
5. Support for timely completion

Part I: Five Year Historical Trends (1/2 page)

In this section, please include explanations for any significant trends that appear in the EPM 5-Year Comparison Report. Please discuss any 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 FY 19-21 which have not been discussed in any other section of the narrative.

Part J: Projections to FY 18-23 (1/2 page) (New for FY 18-19)

Areas are required to complete a new section of data entry in the EPM budget system to develop multi-year budgets and projections. Please include a brief discussion regarding assumption you used in developing these projections as well as any potential challenges you feel may impact your projections through FY 18-23.

Part K: Review Status of New Funding Commitments Received in Prior Fiscal Year (1/2 - 1 page) (New for FY 18-19)

Include a brief summary of the status on any significant new funding commitments made and approved during the prior year budget process. The budget office will provide a list of new funding commitments requested and approved from last year that require feedback regarding the status of achieving the intended goal(s) that were stated when these funds were requested. Please include data, metrics or process measures, that you use to evaluate the use of these funds in meeting the objectives outlined in your previous year request for new funding.