



# Fiscal Year 2016 Budget

Budget Office 7/1/15



## Fiscal Year 2016 Budget – Southern Utah University

### General Overview

The writing of this budget summary finds us at the conclusion of a year of transition and at the doorway to an exciting year ahead. Things are changing at Southern Utah University (SUU) and that always brings with it renewed enthusiasm and exploration.

President Wyatt's leadership team is in place and he has issued a challenge to them and all of the SUU family; we must continue to improve on recent years gains in academic quality and accomplishment. We are striving to achieve the highest graduation rate (or success rate) of any four-year institution in the Intermountain West.

In Utah, SUU's current graduation rate is second only to the University of Utah, but our nimbleness and focused energy will allow us to eclipse them soon. In order to achieve this graduation goal we are now focusing on two major initiatives. First, ensuring that every student who attends SUU has the absolute best undergraduate experience possible; and second, increasing our retention rate by keeping enrolled students through to graduation.



As a follow-up to an accreditation visit last year, President Wyatt assembled a team of thirty faculty and staff members to embark on a comprehensive strategic planning initiative.

Combined with this effort, we have engaged the services of Ruffalo Noel-Levitz, one of the premier higher education consultants on enrollment and recruiting strategies. Multiple consultants are working with a large group of faculty and staff to assess all aspects of our recruitment strategy thus helping us chart a course for the future. Thanks to the enthusiasm and energy of our new recruiting staff we are anticipating the largest ever entering freshman

class in the fall of 2015, with current projections above 1,500 new students.

A new leadership team has been assembled in Student Affairs under the direction of Vice President Jared Tippetts. Included within this budget is funding for a major retention initiative allowing for the purchase of predictive analytics software to track student progress, funds for up to five additional academic advisors, thirty peer counselors, and additional IT resources. This investment will reduce the caseload of our advising staff and provide the data to allow them to be more proactive in helping students succeed and complete their educational goals. Discussions with the Ruffalo Noel-Levitz team have already identified numerous obstacles to success in retention that are being addressed.



Another component of getting SUU's message out is ensuring potential students and parents are familiar with all we have to offer. With the creation of a position for brand strategy and marketing, our brand message has undergone a comprehensive review and assessment. Currently underway is the development of a comprehensive integrated marketing campaign focusing on the message, "Discover your purpose, from SUU to Everywhere."

SUU received its single largest pledge this spring through the generosity of Dixie and Anne Leavitt. A \$7.5 million dollar gift, including \$5.0 million for construction of a new business building and \$2.5 million in student scholarships, will provide the momentum needed to secure a new business building on campus. The student scholarship funding will be in addition to approximately \$4.5 million already donated to SUU students through the Leavitt Foundation.



We are grateful for all who support SUU, its operations and students. Construction of the Beverley Taylor Sorenson Center for the Arts, which began in the fall of 2014, is another testament to the generosity of many SUU family and friends. This project, including a new administrative building and open-air theater for the Utah Shakespeare Festival, and construction of the Southern Utah Museum of Art, is a \$37 million investment in the University and Cedar City community. Construction is approximately 50% complete with substantial completion for the center on schedule for February and April 2016 respectively. (Pictures included throughout this document chronical construction of the new Beverley Taylor Sorenson Center for the Arts).

The following pages outline SUU's Fiscal Year 2016 (FY16) budget as established by President Wyatt and the Administration. While enrollments are growing scholarships have increased as well. This has the effect of muting ongoing revenue growth for the University, however, SUU's overall financial health is strong enough to accommodate this transitional time. While projected FY16 revenues limit expansion of employees and programs it provides a good window through which to reassess current operations and staffing levels. Transitions are seldom easy but they do bear fruit which secures a brighter future for all. We are confident the pathway forward is an exciting one.



### The Economy and State Revenues

General economic conditions in the United States and around the globe ultimately have an impact on Cedar City and SUU. While the country continues its slow recovery from the recent economic recession, Utah continues to lead in that recovery. The following points were captured from the 2015 Economic Report to the Governor and help to summarize the current economic climate.

“Across the United States, economic conditions are improving and are expected to continue to do so. Solid gains in employment propelled improvement in the labor market during 2014. These gains helped push the unemployment rate down, which was estimated to end the year under 6 percent. However, wage gains were sluggish and remain a concern. Subdued wage gains and a softening global economic picture all contributed to an environment that kept inflation in check throughout 2014. While risks remain, the outlook for the U.S. economy is positive. U.S. GDP growth is expected to reach 2.9 percent in 2015. This moderate growth will produce better economic conditions and represents an improvement over 2014.”



“Utah's economy performed well in 2014 and the outlook for 2015 is positive. Concerns from abroad pose the greatest risk in 2015. These risks should be monitored due to Utah's increased global interconnectivity. Although uncertainty surrounding federal fiscal policy had a negative impact during the past several years, this is not expected to be the case in the near future. Utah's labor market improved in 2014, with unemployment falling into the mid-three percent range during the year. Employment growth during the year was moderate; however, even with an unemployment rate well below 4 percent, Utah has not reached full employment. Growth in Utah's labor market in 2015 is expected to taper off slightly at 2.5 percent. While this is below long-term averages, an improving national economy could lift current growth projections.” (2015 Economic Report to the Governor, Governor's Office of Management and Budget, pg. 1 Summary)

## Utah Legislative Session General Summary

### 2015-16 Budget (FY 2016)

The Legislature had significant new revenues available for appropriation during its 2015 General Session with an increase of \$389 million in ongoing funds and \$250 million in one-time funds. Most of these new revenues were in education funds generated from state income taxes. While these projected revenues were the highest since the recession years of 2009-2011, the Legislature had to address significant budgetary measures including Medicaid expansion, prison relocation, criminal justice reform, school district equalization, and adjustments to the state's fuel tax.



FY 2016 new appropriations to higher education amounted to an ongoing Utah System of Higher Education (USHE) operating budget increase of 4.9%, with the total increase of 5.6% including one-time funds. While this is less than last year's historic 11.8% increase, (which included a large portion of one-time funds) it is higher than the 10-year average of 4.6% (including the double-digit budget cuts during 2009-11). However, it falls short of the projected need for annual operating budget increases of 9% to meet the system's 66% by 2020 goal.

### **Key Legislation of Interest to USHE Approved by the Legislature:**

- *HB 68 (4th Sub.), Student Privacy Study* by Rep. Jacob Anderegg, requires protection of student privacy and allows a student or the student's parent to authorize the collection and release of certain student data. The bill underwent several revisions to address concerns including those impacting higher education and its ability to share and use data to benefit students and policy makers.

- *HB 123, Tuition and Fees Assistance for Utah National Guard Members\** by Rep. Val Peterson, expands the allowable tuition assistance for a Utah National Guard member to include fees.
- *HB 198, Strengthening College and Career Readiness\** by Rep. Patrice Arent, creates the Strengthening College and Career Readiness Program to improve students' college and career readiness through enhancing the skill level of school counselors for college and career counseling.
- *HB 233, Military Education Amendments\** by Rep. Curt Oda, aligns state law with recent federal law changes requiring in-state tuition be provided to veterans and other eligible individuals, ensuring higher education institutions in Utah are eligible to award United States GI bill benefits.
- *HB 314 (1st Sub.), Money Management Act Amendments* by Rep. Rich Cunningham, modifies provisions relating to authorized deposits or investments of public funds including those managed by USHE institutions, establishing a 10-year term limit on future investments and a transition process on investments that were previously authorized.
- *HB 337, Career and Technical Education Comprehensive Study* by Rep. Rich Cunningham, creates a Career and Technical Education (CTE) Board, and directs the Board to conduct a comprehensive study, which includes: an inventory of all CTE programs in Utah; the amount of funding dedicated to the program; the number of CTE certificates issued since 2010; employment information for students, and the extent to which overlap or duplication exists between the program and other CTE programs.



- *HB 409, Amendments to the Procurement Code\** by Rep. V. Lowry Snow, makes changes to the state procurement code that allows institutional procurement officers to make more direct decisions and have direct accountability of purchasing action. The bill also allows exemptions for individual financial advisors

associated with an organization's contracted financial retirement manager.

- HR 5, House Resolution Regarding Mathematics Proficiency among High School Students\* by Rep. Steve Eliason, expresses support for a requirement that a Utah high school student pass a math course all four years of high school unless the student demonstrates math proficiency.
- SB 64 (2nd Substitute), Utah Educational Savings Plan Amendments\* by Sen. Todd Weiler, modifies tax credit provisions related to the Utah Educational Savings Plan to allow for a portion of an individual income tax refund to be contributed to a qualifying Utah Educational Savings Plan. The bill also makes some technical changes.



- SB 65, In-state Tuition for Families of Fallen Public Safety Officers Amendments by Sen. Curt Bramble, modifies current statute providing tuition waivers for a surviving family member of a police officer or firefighter killed in the line of duty to include fees and eliminates considerations of financial need of the potential waiver recipients.
- SB 175, School Safety and Crisis Line by Sen. Daniel Thatcher, establishes a statewide school safety and crisis line in partnership with the University Neuropsychiatric Institute at the University of Utah to anonymously receive reports of criminal activities, incidents of bullying, criminal activity, abuse, suicide prevention, and crisis intervention.
- SB 196, Math Competency Initiative by Sen. Ann Millner, designates several pathways for high school students to demonstrate quantitative literacy before graduation. Students who plan to attend college will have to show math competency at a college-entry level. The bill also requires the Board of Regents to develop ways for students to earn college credit as they fulfill math requirements in high school and to expand concurrent enrollment.
- SB 232, Higher Education Performance Funding\* by Sen. Stephen Urquhart, is companion legislation to the funding priorities

established by the Board of Regents. The bill directs the Board to establish performance funding for higher education institutions. It also requires the Board of Regents and USHE institutions to annually report to the Higher Education Appropriations Subcommittee on the use of performance funding.

- SB 253, Exceptions for Privately Funded Scholarships by Sen. Scott Jenkins, modifies provisions related to verification requirements for receipt of state, local, or federal public benefits. Highlighted Provisions: This bill exempts certain publicly funded scholarships from verification requirements and makes technical changes.

\* USHE took an official position in support

\*\* USHE took an official position in opposition

### Southern Utah University Appropriation

SUU's total FY16 appropriated budget from the legislature is \$69,829,400. This includes \$11,677,400 from the General Fund, \$22,159,000 from the Education Fund (\$33,836,400 total State funds – 48.5%) and \$35,993,000 from Dedicated Credit revenue (tuition - 51.5%). Details of the approved budget for FY16 are shown at the end of this narrative in Table 1.



### Tuition and Fees

The Utah Board of Regents approved a 3.0% first tier tuition increase for all colleges and universities primarily designated for compensation adjustments to address retention and salary equity. The SUU administration chose not to add a second tier tuition increase and has committed not to raise tuition beyond the Regent set first tier rate going forward. The impact of the FY16 tuition increase is outlined below:

Resident undergraduate student:

First tier (3%) = \$81/semester totaling \$2,789



Non-Resident undergraduate student:  
 First tier (3%) = \$268/semester totaling \$9,205

*Undergraduate amount based on 15 credit hours per semester on campus*

Resident graduate student:  
 First tier (3%) = \$88/semester totaling \$2,828

Non-Resident graduate student:  
 First tier (3%) = \$273/semester totaling \$9,363

*Graduate amount based on lowest (MED) rate for 10 credit hours per semester on campus*



A reduction in the Student Center Activity student fee of \$1.25 and the addition of a Civic Engagement student fee of \$1.00 resulted in a net \$0.25 reduction of student fees to \$360.75 per semester for full-time students and a pro-rated amount for students taking less than a full-time load. See Table 2 for Tuition & Fee schedules compared with other USHE institutions.

SUU's enhanced focus on and recruitment efforts toward growing enrollment, combined with the adjustment of the University's index scores used for scholarships and waiver qualification, has resulted in mixed projections. The most current enrollment trend report shows a significant increase in new freshmen students exceeding 1,500 which will result in the University's largest ever incoming freshman class. The accompanying increase in scholarship awards and waivers will result in fairly flat tuition revenue growth.

Other than several mid-year budget adjustments during FY15 and the compensation increases for faculty and staff in FY16, no other ongoing FY16 budget requests are being considered at this time. The administration

continues to monitor enrollments, deposits paid, actual class registration, and other measures to assess projected revenues in the fall. Once fall semester begins and actual tuition collections are determined, further consideration may be given to mid-year budget adjustments if funding is available.

Based on projections for SUU's FY15 year-end budget balance, one-time funds are available for the administration to appropriate. In summary, \$3.9 million in one-time funds were appropriated for the following uses.

\$1,000,000	Establish a venture fund for enrollment enhancement projects
\$ 863,200	Remodeling projects for various departments on campus
\$ 600,000	Additional scholarship funding based on new index
\$ 600,000	Predictive analytics project to enhance student retention
\$ 362,500	Miscellaneous projects and consulting fees
\$ 278,800	Computer and technology enhancements
\$ 181,700	Increased funding for student jobs and contract employees



In addition to these one-time appropriations, the administration has implemented a new carryforward policy beginning with FY15. That portion of year-end balances attributed to department operating budgets will be carried forward into the new fiscal year. This affords departments the opportunity to "save" over multiple fiscal years for purchases not generally accommodated within annual budgets. It also holds departments accountable by transferring forward negative balances into the next fiscal year

if those occur. These transfers will be made in late summer once the University financials have been balanced and closed.

### Compensation & Salary Items

The Legislature authorized a 2% increase in employee compensation, 1% less than the 3% requested and funded for non-higher education state employees. As a reminder, the Legislature only appropriates 75% of the funds necessary for compensation adjustments and expects each college or university to bridge the gap through tuition increases. The Commissioner's office has instructed all institutions to avoid across-the-board increases though the legislative appropriation was based on a "COLA" equivalent basis for ease of calculation.



The first tier tuition increase, discussed earlier, will provide the University's share of this adjustment. The total budget impact of compensation adjustments is \$935,200.

In addition to legislative compensation funding, faculty can earn salary increases through rank and tenure advancements. These increases, which are funded entirely by the University, are estimated to total \$76,300 for FY16.

### Performance Funding

No new funding was appropriated to *Mission Based Funding (Student Participation and Distinctive Mission)* although \$4 million in ongoing funds were appropriated for research and graduate programs at the University of Utah and Utah State University.

In response to what has become a major initiative by Senator Stephen Urquhart, some

combined ongoing and one-time funds were appropriated for *Performance Funding*. Senator Urquhart and other legislators apparently believe all of the "unfunded growth" within the USHE system was resolved by the FY15 Acute Equity appropriation of \$69.7 million to UVU, SLCC, WSU, DSU, and the regional campuses of USU. The Senator further argued we are now at a time to focus future funding on the performance of each institution.

While the proposal generated some controversy within the system (which generally lobbies for enrollment based funding allocations) \$7 million one-time and \$2 million ongoing was appropriated for this new performance initiative. SUU is projected to receive only \$574,000 for FY16 including \$95,800 in ongoing funds and \$478,200 in one-time funds, though our performance/success rate is one of the best in the state. The administration has designated the entire \$574,000 toward funding the new retention initiative within Student Affairs.

The Legislature did not formally adopt the funding model proposed by USHE and the Board of Regents, but legislation was approved placing performance funding into state statute (*SB 232 Higher Education Performance funding*). The Board of Regents has been directed to develop performance funding allocations based on the following metrics:

- Degrees and certificates granted
- Services provided to traditionally underserved populations
- Responsiveness to workforce needs
- Institutional efficiency, and
- Graduate research metrics (for research universities only)

The legislation received near unanimous approval in both the House and Senate and takes effect at the beginning of the 2015-16 fiscal year.



## Other Legislative Funding

Other legislative appropriations include combined ongoing and one-time funding for continued growth to the Regents' Scholarship (\$500,000, \$2.5million, respectively), enough to fund the full award amounts in FY16. \$3.5 million ongoing and \$1 million one-time funds were approved for the Engineering and Computer Science Initiative. \$1,925,000 ongoing funds were appropriated to support the anticipated impact of a Math Initiative focusing on demonstrated competencies (S.B 196, *Math Competency Initiative*, sponsored by Sen. Ann Millner).

Despite varying budgetary priorities, the Higher Education Appropriations Subcommittee formally voted to support all of the budget priorities of the Board of Regents, with much-appreciated advocacy to legislative leadership from the committee Co-Chairs, Representative Keith Grover and Senator Stephen Urquhart, on behalf of USHE.

## Capital Budget

It was a successful year for capital development and improvements for higher education in general though not SUU. Funding for three of the Regents' top capital development priorities were approved by the legislature: \$19,937,000 for the New Science Building at Snow College, \$34 million for the Crocker Science Center at the University of Utah, and \$10 million for a Clinical Services Building at Utah State University. The Legislature also approved future operations and maintenance for these project as well some non-state funded projects.



Design/planning funds were appropriated for the CTE Learning Resource & Classroom Building at

Salt Lake Community College. SUU's new business building did not rank high enough on the priority list to receive funding, however, the very generous \$5.0 million gift from the Dixie and Anne Leavitt Foundation, pledged this spring, moves us forward significantly in our goal to raise more than half of the funds needed for construction, or \$9.0 million.



## Medical, Dental & Retirement Rates

The University has long utilized a self-insurance fund for employee medical and dental care plans that are administered under contract through Educators Mutual Insurance Company (EMI). Based on very positive utilization rates during the 2014-15 plan year, and having achieved the necessary self-funded medical reserve level, the University is not implementing a premium increase on either the Traditional Medical Plan (Traditional) or the High Deductible Health Plan (HDHP) for FY16.

The University administration also chose to re-open the Traditional plan to current and future employees beginning in FY16. This restores greater employee choice in an effort to remain competitive in our recruiting efforts. Several plan design changes were also implemented to lessen the financial premium share burden on employees. While there was a robust discussion on campus this past year on insurance coverage, only a few employees chose to migrate back to Traditional coverage during the open enrollment period this spring.

The following table outlines the monthly employee premium share for each type of coverage offered as compared with the prior year:



EMI Medical – Care Plus Network

	Employee Share		Employer Share	
	FY2015	FY2016	FY2015	FY2016
Traditional				
Single	\$ 145	\$ 110	\$ 388	\$ 388
Two-Party	\$ 326	\$ 250	\$ 874	\$ 874
Family	\$ 469	\$ 360	\$1,256	\$1,255
HDHP				
Single	\$ 44	\$ 44	\$ 391	\$ 391
Family	\$ 126	\$ 126	\$1,134	\$1,134

EMI Dental – Premier PPO Network

	Employee Share		Employer Share	
	FY2015	FY2016	FY2015	FY2016
Single	\$ 6	\$ 6	\$ 25	\$ 25
Two-Party	\$ 11	\$ 11	\$ 44	\$ 44
Three or more	\$ 21	\$ 21	\$ 82	\$ 82

EMI Vision (voluntary plan – employee pays 100% of premium)

	FY2015	FY2016
Single	\$ 4	\$ 4
Two-Party	\$ 8	\$ 8
Three or more	\$ 12	\$ 12

The University’s Long-Term Disability coverage remained the same at \$0.35 per \$1,000 of earnings per employee. Basic Life Insurance also remained constant at \$0.14 per \$1,000 gross while Spouse & Unmarried Dependent Children to age 26 remained at \$2.30 per month. Life insurance costs are paid 50% by the employee and 50% by the University.



All University employees are covered by worker’s compensation insurance provided through the Worker’s Compensation Fund of Utah. Rates vary from .1532 to 3.2944 of gross earnings dependent upon the work generally performed by each employee within the

University’s ten separate classifications. The rates for 2015-16 have not been established by Worker’s Compensation Fund at this time. Unemployment is self-funded by the University and is paid on a reimbursable basis.

The Utah Retirement System (URS) remained constant except for the Tier II rate which decrease by 3 basis points from the prior year. The Tier I Contributory rate is 23.70%, Tier I Non-Contributory rate is 23.69% (including 1.5% 401(k) contribution). The Public Safety Tier I rate is 42.85% (including 1.5% 401(k) contribution). Participants in URS Tier II receive a 20.02% rate for either the Defined Contribution or Hybrid plans. No change has been made to the TIAA/CREF rate of 14.2%.

**Retirees**

As is always the case at the end of each fiscal year, some of our employees reach that wonderful point of retirement and this year is no exception. At the end of FY15 the following employees retired from the University:

Regular Retirees

**Cheryl Larson**, Head Start – Teacher; **Kevin Johnson**, Facilities – Assistant Building Supervisor; **Carrie Trenholm** Teacher Education

– Endowed Assistant Professor Elementary Arts Education; **Christine Frezza**, Theatre Arts & Dance – Associate Professor of Theatre Arts; **Richard Eissinger**, Library – Associate Professor Emerging Technologies; **David Admire**, Political Science & Criminal Justice – Associate Professor of Criminal Justice; **Patricia Keehley**, Political Science & Criminal Justice – Associate Professor of Criminal Justice; **Stephanie Carpenter**, Early Intervention (Head Start) – Classroom/Speech Aide/Home Visitor; **Beverly Anderson**, University Housing – Administrative Assistant III; **William Branham**, Regional Services – UPDRIP Coordinator; **Kristine Frost**, Humanities & Social Sciences – Administrative Assistant IV.

#### Early Retirees

**Michael McGarvey**, Teacher Education – Associate Professor of Secondary Education; **Sandra Ward**, Teacher Education – Program Specialist; **Julie Simon**, English – Associate Professor; **Brent Sorenson**, Physical Science – Associate Professor of Physics; **D. Lynne’ Shurtz**, Human Resources – H.R. Generalist; **Jeffrey Barnes**, Accounting – Professor; **Cynthia Wright**, Agriculture & Nutrition – Professor of Human Nutrition; **Jeanette Lund**, Information Technology – Director of Administrative Services

The University administration and members of the SUU family express appreciation for the many dedicated years of service provided by each of these great employees and express our best wishes for a wonderful and happy future.



#### **Key New Hires**

While space does not permit a comprehensive list of all new employees joining the SUU family, the following individuals were hired into key positions during the past year. We

look forward to our association with all new colleagues.

**Richard Saunders**, Library – Dean of Library Services; **James Sage**, Provost – Associate Provost; **Brandon Wright**, Admissions – Executive Director of Admissions; **James Johnson**, Education – Interim Dean; **Brian Wright**, Finance – Controller; **Jared Tippets**, Student Affairs – Vice President for Student Affairs; **Terri Day**, Assistant to the President for Planning & Institutional Effectiveness



#### **A Few Highlights**

##### Academics

##### Engagement Centers

The Community Engagement Center (CEC) and the Outdoor Engagement Center (OEC) are cosponsoring a COPLAC (Council of Public Liberal Arts Colleges) initiative, “Commitment to Place.” SUU’s signature program, “Civic Engagement through the Outdoors” was developed to showcase the CEC and the OEC. Both centers are well positioned to promote students’ civic learning and engagement, key elements of the COPLAC initiative. Much of the work is being done by Dr. Bridget Eastep and her staff as it relates to the 50th anniversary of the Wilderness Act.

In tandem with the 50th anniversary of the Wilderness Act, the OEC sponsored a Wilderness Forum November 5-7, including presentations on wilderness management, trainings, and a special convocation by Elena Passarello, “Where the Wild Voices Are: A Literary Perspective on Wilderness.”

During the 2014-15 school year a total of 274 SUU students had a study abroad experience in a variety of world locations. During the spring 2014 semester, twelve SUU students studied on exchange (in Hungary, Costa Rica, Morocco, Spain, Germany, Taiwan, Italy, China, Australia, and the Netherlands). Eighteen students are studying on exchange at SUU (from Morocco, Spain, South Korea, Japan, Denmark, Argentina, Scotland, France, and Chile). Twenty-four SUU Faculty members developed and directed 13 study abroad programs in summer 2014, the largest number ever.



#### School of Business

Graduating seniors in Accounting, Finance, Management and Marketing scored at the 90th percentile (top ten percent in the nation) on the ETS Major Field Exam in Business during the 2013/2014 academic year. Our MBA graduates scored in the top third of the nation on the ETS MBA Field Exam. The Phi Beta Lambda club (Collegiate Future Business Leaders of America) presented its community service project (March of Dimes Teddy Bear Den) and won sixth place at the national competition. The SUU Army ROTC Ranger Challenge team won the Western Regional competition amongst fifteen university ROTC programs in the Western United States. Five ROTC students commissioned as second lieutenants in the US Army and Utah Army National Guard. Faculty and staff also received recognition for outstanding performance. Academic Advisor Paula Alger received the Board of Trustees Award of Excellence. Professor Robin Boneck was selected by student members of the Beta Gamma Sigma Business Honor Society as the professor of the year for his excellent performance in the classroom. Dr. Amanda Wilford was the faculty inductee into Beta

Gamma Sigma and will serve as the advisor to the honor society

#### College of Education and Human Development

The College of Education and Human Development has revamped the curriculum for exercise science to include three new labs, ensuring that students have the knowledge and skills necessary to be competent working as personal trainers, athletic trainers, or going further in their studies toward physical therapists. The elementary teacher education program has two Focused Interest Groups (FIGs) next year, which share common content courses aligned with the Utah core Curriculum—a direct link between college content knowledge and instruction in a public education classroom. SUU's partnership school (North Elementary School) faculty are half-way through their STEAM emphasis courses and loving every class. Dr. Jacqueline Grant is currently teaching life-science. During the summer, the teachers will have a course in engineering, which will include tasks like looking at the three little pigs and designing a house that cannot be blown down and explaining why this is so.



#### College of Humanities & Social Sciences

HSS has just published a new magazine called the HSS Journal of Undergraduate Scholarship. The journal publishes student work that is faculty reviewed. It has proved so popular with students that HSS has decided to publish a fall edition as well as the spring edition. HSS has funded the remodeling of the SUU TV station, purchasing new cameras and other equipment. Because of the new equipment, Jon Smith, his students, and many members of the community have written, produced, and filmed several Doritos commercials that were entered in the Doritos Super Bowl Commercial Competition. HSS has



also begun providing iPads and an iPad cart for a virtual language lab.

#### College of Performing & Visual Arts

SUU's Art, Design and Dance programs were awarded full membership by the National Association of Schools of Art and Design (NASAD) and The National Association of Schools of Dance (NASD). Assistant Professor Ron Spears designed the U.S. Postal Service Celebratory Forever Stamp commemorating Nevada's 150th anniversary of statehood. The Ballroom Company, under the direction of Andrea Johnson, completed a year-end tour of Puerto Rico accompanied by Department Chair, Professor Kay Andersen. The group performed at several prestigious venues, including a national art museum, a performance for the governor, and a performance to commemorate the city's birthday celebration. Through collaboration with SUU, the Department of Theatre Arts and Dance, and the Utah Shakespeare Festival (USF), an official Student Fellowship program was initiated for SUU theatre students engaged in internships with USF.



#### Walter Maxwell Gibson College of Science & Engineering

The Walter Maxwell Gibson College of Science and Engineering (WMG COSE) excitedly announced this spring that Carter Enterprises Inc. completed construction of the Kenneth L. Cannon Equestrian Center, located at the SUU Valley Farm. This 20,000 square foot facility will allow SUU horsemanship courses to ride indoors, out of the weather, during the winter and early spring months, and will hopefully catalyze the growth of our Equine Studies program. A top priority on our list of capital projects, we are so grateful to all who have assisted in making this dream a reality, including a lead gift by Ms. Connie Holbrook, daughter to Mr. K. L. Cannon, and the continued

friendship of Garth and Jerri Frehner, whose support of the Frehner Natural History Museum has been so critical to its success. Both Ms. Holbrook and the Frehners are members of the SUU National Advisory Board. All sixteen Bachelor of Science in Nursing (BSN) graduates in May 2014 passed the NCLEX-RN examination on the first attempt. They added another 100% to the impressive pass-rate for Department of Nursing graduates. The Department is currently ranked in the top 5% of nursing schools in the nation for NCLEX-RN pass rates.



Evan Whipple (Department of Nursing Level 4 student) completed a paid internship at the Mayo Clinic this past summer. His application was selected as one of 50 out of 800 applicants for the prestigious opportunity. Upon completion of his work at the clinic, Evan was offered employment on the same floor he worked during the summer. He returned to SUU and completed his last semester of nursing courses before reporting back at the Mayo Clinic beginning full-time employment in January 2015.

Brittney Stackhouse, May 2014 Nursing graduate and Alice Solvej Lind (Andersen) Gibson Scholarship recipient, has been selected as one of 30 in the nation, from hundreds of applicants, to serve as a commissioned officer in the Air Force. She began her service January 2015.

In partnership with Cedar City's Syberjet, the WMG COSE was awarded \$73,500 from the Utah Cluster Acceleration Partnership (UCAP) for workforce training. Syberjet had asked that SUU train engineering and technology majors in the Siemens software suite Unigraphics. The UCAP grant funded Unigraphics software licensing and a weeklong training session August 11-15, 2014, for

SUU faculty, as well as staff, from Iron County School District, Beaver County School District and Southwest Applied Technology College. The grant is also subsidizing course development that incorporates Unigraphics into the SUU curriculum.

#### School of Continuing & Professional Studies

K12 programs successfully launched another year of concurrent enrollment for high school students with the help of all its partners (Schools, Departments, Faculty, Superintendents, Secondary Education Directors, Concurrent Enrollment Coordinators, Instructors, Parents, and Students). Through this program the School of Continuing and Professional Studies delivered 6,026 credits to high school students across the state during the 13/14 school year. In addition, the programs granted credit for approximately 215 professional development courses across Utah, Nevada, and Washington to approximately 4,000 in-service K-12 teachers. The ESL Program is busily working on a self-study report as a part of the CEA (Commission on English Language Accreditation) accreditation process. The program hosted three very successful Language and Culture Programs during the summer: one with Korean high school students from our sister city in Gapyeong; one for a group of students from Shanghai Normal and Sanda Universities in China; and one for students from Hokkaido University of Education in Japan (one of our partner universities). The program is also proud to now be offering undergraduate elective credit-bearing ESL Workshop classes for matriculated students.



#### Athletics

SUU's Cross Country team finished 22nd in the nation out of 322 Division I schools with

Nate Jewkes being named a Cross Country All-American based on his 14<sup>th</sup> overall finish at the national championships. Gymnastics sent two student-athletes to the National Championship meet in Ana Jawarski and Jaime Armijo as the team finished the season with its highest ranking ever...#16! Women's Soccer broke the school record for most goals scored in one season. The Women's Softball team qualified for the Big Sky tournament to defend its Tournament Championship and while ultimately they were unable to successfully defend their title, five players were named to the All-Conference team. Kaitlin Williams, Kylee Wolf, Katie Greenberg, Sara Park, and Lyndsey Healey garnering all-conference honors.



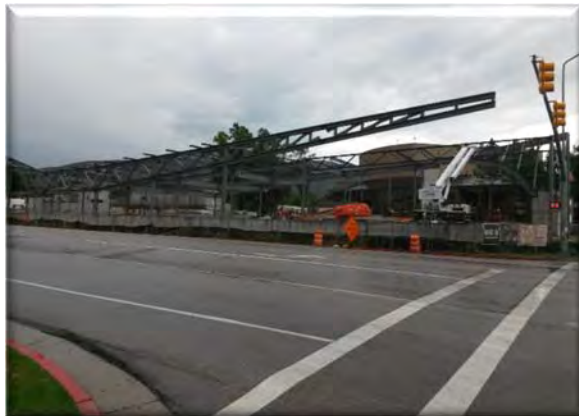
#### Utah Shakespeare Festival

This year the Festival will be performing for the last time in and saying a fond farewell to the Adams Shakespearean Theatre; the iconic outdoor theatre on the campus of SUU. It has served the Festival well, but is showing its age and lacks some of the amenities guests and actors desire. The Adams Theatre originally opened in 1989.

The new Engelstad Shakespeare Theatre, part of the Beverley Taylor Sorenson Center for the Arts at Southern Utah University, is now rising out of the ground just east of the Randall Jones Theatre, and will replace the Adams Theatre next summer. It will have the same intimate seating-to-stage arrangement, and will provide an open-air experience, all with more modern staging equipment, restrooms, and other conveniences. Although we will miss the Adams Theatre, we are looking forward to enjoying Shakespeare in their new home.

## Facilities and Improvements

SUU has been approved to received \$3,001,830 from the Utah Division of Facilities and Construction Management (DFCM) for the purpose of capital improvements in FY16 (See Table 3). This amount represents an increase of just over \$600,000 from the prior year and is the result of the legislature’s enhanced funding for capital improvements from 0.9% to 1.1% of the replacement value of all existing state buildings.



\$111.9 million in appropriations were approved overall with approximately \$64.8 million directed to higher education institutions. Each year in conjunction with the Vice President’s Office, the Executive Director of Facilities Management submits a request to DFCM for the financial resources to implement needed upgrades and major improvements in our physical facilities.

Projects approved for FY16 include the Science Center roof replacement, ADA concrete replacement, restroom expansion for the Facilities Management Shops, Student Center parking lot replacement, Braithwaite building improvements, along with several utility and mechanical systems upgrades across campus.

## Other Administrative Items

Ongoing appropriations for various administrative items not previously outlined are included in the FY16 budget as follows. These items were funded mid-year FY15 when tuition revenues exceeded budget projections. Funded with ongoing funds, these items become part of department base budgets beginning in FY16.

\$830,500	Merit and equity mid-year increases allocated in FY15
\$440,200	Salary and benefits for position modifications as part of several senior leadership reorganizations including the Vice President for Alumni and Community Services, Faculty Fellow/Title IX Coordinator, Institutional Research position, and Director of Marketing
\$150,000	Increases to Adjunct Instructor pay from \$750 & \$950 to \$800 & \$1,000 per credit hour for undergraduate and graduate courses respectively
\$109,000	Lease commitment for the Community Outreach Center
\$ 80,340	Events Services Appropriated funding tied to University related activities
\$ 22,000	Development of the new “Jump Start” general education pilot
\$ 20,000	Website maintenance software improvements
\$ 15,000	Enhancement of the Veterans Center Coordinator position
\$ 15,000	Planning and Effectiveness Office operations
\$ 12,400	Enhancements in the Office of Vice President of Student Affairs
\$ 10,000	Support of the annual Science Fair to enhance recruiting efforts
\$ 9,000	Human Resources to fund benefit design consultation and a growing number of employee background checks
\$ 7,100	Funding for staff support of the Community Engagement Center





### **Detailed Budget Tables**

Budget tables 1-14 on the following pages are provided as a source of information about the University General Fund budget and include summary data by department for salaries, wages, benefits, operating (current, travel, &

capital expenses), scholarships, and transfers. The appendix includes the Budget Office Vision and Mission Statements and provides some additional insight into the budgeting process at SUU and the State of Utah. Contact information for the Budget Office personnel is included in the appendix.

Respectfully submitted,

Marvin L. Dodge  
Vice President  
Finance & Administrative Services

**TABLE 1**

SOUTHERN UTAH UNIVERSITY

**Summary of Legislative Appropriations by Fund Source and Bill**

FY 2016

	Base	Base Adjustments*	Comp H.B. 8	ISF Rates S.B. 8	STEM S.B. 2/3	Grand Total
<b>Education and General</b>						
General Fund	\$ 11,310,300	\$ 42,700	\$ -	\$ -	\$ -	\$ 11,353,000
Education Fund	21,249,800	(324,400)	951,700	1,900	280,000	22,159,000
Dedicated Credit Revenue	34,424,000		317,200	600		34,741,800 (a)
<b>Subtotal E&amp;G</b>	<b>66,984,100</b>	<b>(281,700)</b>	<b>1,268,900</b>	<b>2,500</b>	<b>280,000</b>	<b>68,253,800</b>
<b>Education and General O&amp;M</b>						
General Fund						
Education Fund		324,400				324,400
<b>Subtotal E&amp;G O&amp;M</b>	<b>-</b>	<b>324,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>324,400</b>
<b>Educationally Disadvantaged</b>						
General Fund	81,400					81,400
Education Fund	9,600		1,100			10,700
<b>Subtotal Ed Dis</b>	<b>91,000</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>92,100</b>
<b>Rural Development</b>						
General Fund	82,700					82,700
Education Fund	15,800		1,800			17,600
<b>Subtotal Rural Dev</b>	<b>98,500</b>	<b>-</b>	<b>1,800</b>	<b>-</b>	<b>-</b>	<b>100,300</b>
<b>Shakespeare</b>						
General Fund	9,100					9,100
Education Fund	62,500	(50,000)				12,500
<b>Subtotal USF</b>	<b>71,600</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,600</b>
<b>Legislative Grand Total</b>	<b>\$ 67,245,200</b>	<b>\$ (7,300)</b>	<b>\$ 1,271,800</b>	<b>\$ 2,500</b>	<b>\$ 280,000</b>	<b>\$ 68,792,200</b>

\* Auditor transfer (\$42,700); Creation of E&G O&M "program" (\$324,000); Reduction of one-time funding for USF (\$50,000).

**Post-Legislative Session Adjustments:**

Net Tuition Revenue from 2014-15 Enrollment Above Budget (one-time and ongoing)	\$ 2,413,000
Estimated Net Tuition Revenue from 3% 1st-Tier Tuition Increase (FY16 Regent mandate)	842,000
Estimated Increase in Tuition Waivers and E&G Scholarships	(1,686,000)
Total Change in SUU Expected Tuition Revenue for FY16 (ongoing)	1,569,000
Tuition Amount Required by H.B. 8 & S.B. 8	(317,800)
<b>SUU Budget Adjustment for Tuition</b>	<b>\$ 1,251,200 (b)</b>

**Southern Utah University E&G Revenue Budget 2015-16**

State Appropriated Funds:	33,836,400	48.5%
Tuition Collection Funds:	35,993,000	51.5%
<b>(c) Total E&amp;G Budgeted Funds:</b>	<b>69,829,400</b>	<b>100.0%</b>

(c) Ties to SUU 2015-16 A-1 Budget Report to USHE for educational activities only and includes adjustments to Tuition/Dedicated Credits revenue (a) as outlined in (b) but does not include Educational Disadvantage, Rural Development, or Shakespeare appropriations.

**Table 2**  
**USHE Tuition & Fee Schedule <sup>(1)</sup>**

	U of U <sup>(2)</sup>	USU <sup>(3)</sup>	WSU	SUU	Snow	DSU	UVU	SLCC
<b>Undergraduate Tuition</b>								
Resident Students	\$ 7,130	\$ 5,617	\$ 4,456	\$ 5,578	\$ 3,088	\$ 3,908	\$ 4,678	\$ 3,130
Nonresident Students	\$ 24,955	\$ 18,087	\$ 13,369	\$ 18,410	\$ 11,280	\$ 12,494	\$ 14,494	\$ 10,582
<b>Fees</b>								
Student Activity/Support Fees	\$ 280.42	\$ 216.74	\$ 286.16	\$ 123.50	\$ 99.20	\$ 301.80	\$ 135.28	\$ 134.00
Building Bond Fees	-	276.64	242.24	212.00	-	-	199.10	118.00
Building Support Fees	258.48	17.42	65.24	110.00	176.30	183.70	113.88	57.00
Athletic Fees	171.38	270.28	131.00	204.00	75.00	160.00	213.54	63.00
Health Fees	40.96	84.90	53.80	8.00	5.60	18.50	17.04	27.00
Technology Fees	227.04	127.02	92.96	64.00	39.90	48.00	15.50	29.50
Other Fees	89.00	53.26	11.92	-	-	-	13.66	10.00
<b>Total Fees</b>	<b>\$ 1,067.28</b>	<b>\$ 1,046.26</b>	<b>\$ 883.32</b>	<b>\$ 721.50</b>	<b>\$ 396.00</b>	<b>\$ 712.00</b>	<b>\$ 708.00</b>	<b>\$ 438.50</b>
<i>Note: Fee distributions refer to main campuses only. Branch campuses and centers may have a different distribution of the same total fee amount.</i>								
<b>Total Undergraduate Tuition and Fees</b>								
Resident Students	\$ 8,197	\$ 6,663	\$ 5,339	\$ 6,300	\$ 3,484	\$ 4,620	\$ 5,386	\$ 3,569
Nonresident Students	\$ 26,022	\$ 19,133	\$ 14,252	\$ 19,132	\$ 11,676	\$ 13,206	\$ 15,202	\$ 11,021
Fees as a % of Resident Undergraduate Tuition and Fees	13.02%	15.70%	16.54%	11.45%	11.37%	15.41%	13.15%	12.29%

Notes:

(1) 2 Semesters at 15 credit hours each

(2) Lower division (freshman & sophomore) rate only. Differential rates for upper division (junior & senior) may apply

(3) Rate for undergraduate students starting 2004-05 and beyond. Higher differential rate for students enrolling in Business and Engineering courses

**As approved by the Utah State Board of Regents in March 2015**



### Table 3

#### FY16 Capital Improvements List

Capital Improvement funds are used to maintain existing state-owned facilities. This may include repairing or replacing worn or dilapidated building components, systems and equipment, utility upgrades, correcting code violations, roofing and paving repairs, structural repairs, remodeling inadequate space, site improvements and hazardous materials abatement.

Utah Code 63A-5-104 (b) defines "Capital Improvement" as:

- [1] Remodeling, alteration, replacement, or repair project with a total cost of less than \$2.5 million;
- [2] Site and utility improvement with a total cost of less than \$2.5 million; or
- [3] New facility with a total construction cost of less than \$500,000.

#### **FY 2016 Capital Improvements** **As approved by Utah State Building Board, April 2015**

Parking Lot Replacement: Student Center	413,830
Roof Replacement: Science	\$ 400,000
Restroom Expansion: Facilities Management Shops	375,000
Window/Frame Upgrade: Braithwaite	228,000
Chiller Replacement: General Classroom	195,000
Medium Voltage Upgrade Phase 3	190,000
Building Transformer Replacement: Phase I	190,000
Air Handler Replacement: Music	180,000
Water Line Metering Installation	180,000
ADA Concrete Replacement	165,000
Lighting System Replacement: Hunter Conference Center	95,000
Building Automation: Library	90,000
Storm Water Drainage Improvements: 1150 West	85,000
Fire Alarm Replacement: Various Locations	80,000
Air Handler Replacement: General Classroom	65,000
HVAC Unit Replacement: Institutional Residence	35,000
Planning - Seismic Study: Campus Wide	35,000
	<hr/>
Total 2015-16 Capital Improvements	<u>\$ 3,001,830</u>
	<hr/>
Total 2014-15 Capital Improvements	<u>\$ 2,393,500</u>
Total 2013-14 Capital Improvements	<u>\$ 2,638,000</u>
Total 2012-13 Capital Improvements	<u>\$ 1,810,000</u>
Total 2011-12 Capital Improvements	<u>\$ 1,646,000</u>
Total 2010-11 Capital Improvements	<u>\$ 1,750,000</u>
Total 2009-10 Capital Improvements	<u>\$ 1,199,430</u>

**TABLE 4**

SOUTHERN UTAH UNIVERSITY

**Summary Budget Distribution by Administrator**

FY 15-16 (New Year) Compared to FY 14-15 (Prior Year)

<b>FY 15-16 (New Year)</b>							
Administrator	Salaries	Wages	Benefits	Operating Expense *	Waivers & Scholarships	Transfers	Total Budget
President Scott Wyatt	\$ 2,767,145	\$ 44,397	\$ 1,148,836	\$ 314,905			\$ 4,275,283
Provost Brad Cook	25,275,876	957,723	10,224,635	2,910,661			39,368,895
VP Stuart Jones	1,844,829	231,470	779,751	442,412			3,298,462
VP Jared Tippets	3,062,761	313,651	1,300,482	363,038			5,039,932
VP Mindy Benson	590,994	15,440	248,683	210,982			1,066,099
VP Marvin Dodge	4,767,157	1,750,826	2,074,175	4,802,450			13,394,608
Institutional	(319,527)	(129,620)	808,032	308,970	1,225,662	1,492,604	3,386,121
<b>TOTAL</b>	<b>\$ 37,989,235</b>	<b>\$ 3,183,887</b>	<b>\$ 16,584,594</b>	<b>\$ 9,353,418</b>	<b>\$ 1,225,662</b>	<b>\$ 1,492,604</b>	<b>\$ 69,829,400</b>

<b>FY 14-15 (Prior Year)</b>							
Administrator	Salaries	Wages	Benefits	Operating Expense *	Waivers & Scholarships	Transfers	Total Budget
President Scott Wyatt	\$ 2,380,083	\$ 24,397	\$ 988,282	\$ 1,219,088	\$ -	\$ -	\$ 4,611,850
Provost Brad Cook	24,972,018	1,259,185	10,781,474	2,639,885			39,652,562
VP Stuart Jones	1,643,875	216,190	764,519	537,505			3,162,089
VP Stephen Allen	2,136,668	215,875	966,935	383,053			3,702,531
VP Dean O'Driscoll	574,395	38,415	251,875	211,419			1,076,104
VP Marvin Dodge	4,444,228	1,729,781	2,537,623	4,719,490			13,431,122
Institutional	(309,220)	(194,547)	(207,057)	129,868	1,105,662	823,135	1,347,841
<b>TOTAL</b>	<b>\$ 35,842,047</b>	<b>\$ 3,289,296</b>	<b>\$ 16,083,651</b>	<b>\$ 9,840,308</b>	<b>\$ 1,105,662</b>	<b>\$ 823,135</b>	<b>\$ 66,984,099</b>

<b>Increase (Decrease) from 2013-14</b>	\$ 2,147,188	\$ (105,409)	\$ 500,943	\$ (486,890)	\$ 120,000	\$ 669,469	\$ 2,845,301
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<b>Percent Change</b>	6.0%	-3.2%	3.1%	-4.9%	10.9%	81.3%	4.2%
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\* Includes Current, Travel and Capital Expense Budgets

**TABLE 5**

SOUTHERN UTAH UNIVERSITY

**Summary Budget Distribution by Functional Category**

FY 15-16 (New Year) Compared to FY 14-15 (Prior Year)

<b>FY 15-16 (New Year)</b>							
Functional Category	Salaries	Wages	Benefits	Operating Expense *	Waivers & Scholarships	Transfers	Total Budget
Instruction	\$ 19,444,004	\$ 606,661	\$ 7,792,818	\$ 1,395,872			\$ 29,239,355
Public Service	164,249		68,985	63,159			296,393
Academic Support	4,057,967	336,349	1,691,034	1,026,685			7,112,035
Library Support	1,093,411	79,294	461,815	262,488			1,897,008
Student Services	3,010,958	233,492	1,273,084	539,518			5,057,052
Athletics	2,155,856		894,933			823,135	3,873,924
Institutional Support	5,868,599	536,858	3,420,928	2,684,503		669,469	13,180,357
O&M of Physical Plant	2,194,191	1,324,566	977,665	3,381,192			7,877,614
Student Aid		66,667	3,333		1,225,662	-	1,295,662
<b>TOTAL</b>	<b>\$ 37,989,235</b>	<b>\$ 3,183,887</b>	<b>\$ 16,584,595</b>	<b>\$ 9,353,417</b>	<b>\$ 1,225,662</b>	<b>\$ 1,492,604</b>	<b>\$ 69,829,400</b>

<b>FY 14-15 (Prior Year)</b>							
Functional Category	Salaries	Wages	Benefits	Operating Expense *	Waivers & Scholarships	Transfers	Total Budget
Instruction	\$ 18,595,449	\$ 714,975	\$ 8,005,804	\$ 1,115,872	\$ -	\$ -	\$ 28,432,100
Public Service	167,867		69,595	53,159			290,621
Academic Support	4,031,831	355,276	1,818,827	1,004,194			7,210,128
Library Support	1,064,732	79,294	474,296	262,488			1,880,810
Student Services	2,597,755	315,587	1,207,827	667,299			4,788,468
Athletics	1,997,753		828,238			823,135	3,649,126
Institutional Support	5,250,292	499,358	2,244,116	2,798,318		560,469	11,352,553
O&M of Physical Plant	2,136,368	1,324,806	1,434,949	3,378,509			8,274,632
Student Aid	-	-	-		1,105,662		1,105,662
<b>TOTAL</b>	<b>\$ 35,842,047</b>	<b>\$ 3,289,296</b>	<b>\$ 16,083,652</b>	<b>\$ 9,279,839</b>	<b>\$ 1,105,662</b>	<b>\$ 1,383,604</b>	<b>\$ 66,984,100</b>

<b>Increase (Decrease) from 2013-14</b>	<b>\$ 2,147,188</b>	<b>\$ (105,409)</b>	<b>\$ 500,943</b>	<b>\$ 73,578</b>	<b>\$ 120,000</b>	<b>\$ 109,000</b>	<b>\$ 2,845,300</b>
<b>Percent Change</b>	<b>6.0%</b>	<b>-3.2%</b>	<b>3.1%</b>	<b>0.8%</b>	<b>10.9%</b>	<b>7.9%</b>	<b>4.2%</b>

\* Includes Current, Travel and Capital Expense Budgets



## **Tables 6 – 14**

### **2015-16 Base Budgets**

The pages that follow contain a summary report of E&G budgets for fiscal year 2015-16. Certain budget categories are consolidated for convenience:

- “Salaries” column includes full-time and adjunct faculty and staff budgets.
- “Benefits” are estimated based on University averages applied to corresponding salary budgets within each account. Actual benefit expenses may fluctuate based on each accounts individual circumstances. E&G Benefits are budgeted only within a single campus-wide pool at the beginning of the year. The benefits pool is allocated to other accounts as actual benefits expenses are incurred during the year.
- “Operating” column includes current expense, utilities, travel, and capital outlay budgets.
- 

The function column reflects the National Association of College and University Business Officers classifications for all Appropriated Educational & General accounts..

This document reports base budgets as of July 1, 2015. Budgets are subject to one-time and ongoing changes during the year.

TABLE 6  
Southern Utah University  
Base Budget for FY16 - Detail Budget Pages

Instruction	DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
	Academic Affairs	\$ 1,211,380	\$ 68,620	\$ 278,900	\$ 74,510	\$ -	\$ -	\$ 1,633,410
	Academic Confs & Publications	900	4,973	321	70,090	-	-	76,284
	Accounting	693,290	-	291,182	4,200	-	-	988,672
	Agriculture & Nutrition	645,732	5,113	271,463	9,025	-	-	931,333
	Art & Design	839,624	5,113	352,898	13,445	-	-	1,211,080
	Aviation Program	143,489	-	59,959	31,573	-	-	235,021
	Ballroom Dance	-	23,880	1,194	-	-	-	25,074
	Biology	982,916	44,418	415,046	19,050	-	-	1,461,430
	Business Faculty Scholarly Support	-	-	-	12,152	-	-	12,152
	Business Instructional Reserve	-	-	-	49,752	-	-	49,752
	Center For Shakespeare Studies	14,010	-	5,884	45,000	-	-	64,894
	Communication Masters	73,469	4,091	30,898	-	-	-	108,458
	Communications	574,626	17,896	242,238	13,605	-	-	848,365
	Computer Science & Info Systems	617,446	35,792	261,117	15,000	-	-	929,355
	COSE Faculty Scholarly Support	-	-	-	40,471	-	-	40,471
	Distance Education	-	-	-	15,000	-	-	15,000
	Economics & Finance	706,004	-	296,522	4,560	-	-	1,007,086
	EDHD Faculty Scholarly Support	-	-	-	13,874	-	-	13,874
	Engineering	534,679	14,087	225,270	12,750	-	-	786,786
	Engineering Initiative	232,029	-	97,452	145,946	-	-	475,427
	English	1,045,941	36,815	441,136	17,441	-	-	1,541,333
	Environmental Education	11,062	-	4,646	27,165	-	-	42,873
	Faculty Sabbatical	23,012	-	5,063	-	-	-	28,075
	Field Services	-	-	-	4,720	-	-	4,720
	First-Year Experience	-	3,732	187	-	-	-	3,919
	Foreign Language & Philosophy	568,193	13,294	239,306	10,796	-	-	831,589
	Graduate Education	587,170	10,509	247,137	18,200	-	-	863,016
	History & Sociology	670,331	11,658	282,122	12,391	-	-	976,502
	Honors Program	85,078	5,829	35,810	24,070	-	-	150,787
	Hotel, Resort & Hospitality Management	230,132	-	96,655	9,960	-	-	336,747
	HSS Faculty Scholarly Support	-	-	-	32,977	-	-	32,977
	HSS Instructional Reserve	-	1,041	52	-	-	-	1,093
	JumpStart - General Education Project	21,960	-	4,831	-	-	-	26,791
	Masters of Accounting	-	5,113	256	1,500	-	-	6,869
	Management & Marketing	767,858	-	322,500	6,734	-	-	1,097,092
	Masters of Public Administration	142,662	-	59,918	2,000	-	-	204,580
	Masters of Sports Conditioning	68,208	-	28,647	1,278	-	-	98,133
	Mathematics	948,325	20,453	399,319	28,600	-	-	1,396,697
	Masters of Business Administration	-	5,113	256	1,500	-	-	6,869
	Masters of Fine Arts	56,100	49,937	26,059	7,000	-	-	139,096
	Military Science	19,297	5,158	8,363	10,000	-	-	42,818
	Music	685,004	4,825	287,943	43,050	-	-	1,020,822
	Nursing	651,892	4,126	274,001	70,774	-	-	1,000,793
	Paralegal	48,132	-	20,215	-	-	-	68,347
	Physical Education, Outdoor Rec & Man	97,920	1,013	41,177	10,000	-	-	150,110
	Physical Education	445,121	4,556	187,179	24,000	-	-	660,856
	Physical Science	1,162,659	21,475	489,391	19,500	-	-	1,693,025
	Political Science & Criminal Justice	536,919	14,010	226,206	16,360	-	-	793,495
	Psychology	669,349	16,362	281,945	12,323	-	-	979,979
	PVA Faculty Scholarly Support	-	-	-	17,469	-	-	17,469
	Science Instructional Reserve	-	27,407	1,370	4,647	-	-	33,424
	STEM (Science, Tech, Engineer, Math)	-	-	-	280,000	-	-	280,000
	Summer School	799,660	-	175,925	-	-	-	975,585
	Teacher Education	889,819	8,606	374,154	37,769	-	-	1,310,348
	Testing Center	28,211	21,352	12,916	2,000	-	-	64,479
	Theatre & Dance	798,505	7,158	334,960	32,505	-	-	1,173,128
	Tutoring Center	115,890	69,116	52,130	-	-	-	237,136
	Venture Course	-	14,020	701	19,140	-	-	33,861
	<b>Total</b>	<b>\$ 19,444,004</b>	<b>\$ 606,661</b>	<b>\$ 7,792,818</b>	<b>\$ 1,395,872</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,239,355</b>

TABLE 7

Southern Utah University  
Base Budget for FY16 - Detail Budget Pages

Public Service							
DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Event Waivers	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
Regional Services Partnerships	-	-	-	44,659	-	-	44,659
Rural Health Partnerships	78,791	-	33,092	3,500	-	-	115,383
Science Fair	-	-	-	10,000	-	-	10,000
Small Business Development Center	85,458	-	35,892	-	-	-	121,350
	\$ 164,249	\$ -	\$ 68,985	\$ 63,159	\$ -	\$ -	\$ 296,393

TABLE 8

Southern Utah University  
Base Budget for FY16 - Detail Budget Pages

Academic Support							
DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Academic & Career Advising	\$ 526,108	\$ -	\$ 220,965	\$ 18,000	\$ -	\$ -	\$ 765,073
Academic Grants	156,262	-	65,630	15,000	-	-	236,892
Ascap/Bmi	-	-	-	67,261	-	-	67,261
Associate Provost	247,885	-	103,806	51,573	-	-	403,264
Associate Provost - Graduate Programs	-	-	-	5,000	-	-	5,000
Braithwaite Gallery	54,782	2,045	23,111	4,000	-	-	83,938
Business School - Dean	265,698	12,558	111,609	25,222	-	-	415,087
Campus Technical Support	-	-	-	82,897	-	-	82,897
Catalog	-	-	-	8,247	-	-	8,247
Community Engagement	183,666	506	76,139	16,849	-	-	277,160
Continuing & Professional Studies	215,137	16,640	90,884	31,334	-	-	353,995
COSE - Dean	268,112	23,211	113,191	59,278	-	-	463,792
Creative/Innovative Engagement	83,156	94,840	37,748	14,680	-	-	230,424
Early Alert Program	-	18,232	912	4,000	-	-	23,144
Education/Human Develop - Dean	175,593	3,499	73,924	39,961	-	-	292,977
Faculty Center	6,173	-	2,593	10,000	-	-	18,766
Faculty Development Support	-	-	-	25,000	-	-	25,000
Faculty Recruitment	-	-	-	40,292	-	-	40,292
Faculty Relocation	-	-	-	30,000	-	-	30,000
Faculty Senate	-	-	-	2,182	-	-	2,182
General Education - Assessment	74,160	-	30,902	7,222	-	-	112,284
Global Engagement	113,037	32,067	47,972	22,351	-	-	215,427
Honors Societies	-	-	-	2,000	-	-	2,000
HSS College - Dean	173,932	13,823	73,437	26,805	-	-	287,997
Information Mediation	55,785	10,287	23,638	49,673	-	-	139,383
Information Technology	428,179	26,031	179,699	255,898	-	-	889,807
Leadership Engagement	10,189	7,088	2,596	120	-	-	19,993
Michael O. Leavitt Center	70,900	23,384	30,641	19,938	-	-	144,863
On-Line Course Development	20,377	-	4,483	-	-	-	24,860
Outdoor Engagement	189,985	3,038	78,946	22,945	-	-	294,914
PVA College - Dean	191,262	21,147	81,387	20,234	-	-	314,030
Released Time	64,651	-	14,223	-	-	-	78,874
Student Media	239,961	-	100,620	-	-	-	340,581
Undergraduate Research	-	-	-	27,400	-	-	27,400
University College - Dean	242,977	27,953	101,979	21,323	-	-	394,232
<b>Total</b>	<b>\$ 4,057,967</b>	<b>\$ 336,349</b>	<b>\$ 1,691,034</b>	<b>\$ 1,026,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,112,035</b>

TABLE 9

Southern Utah University  
Base Budget for FY16 - Detail Budget Pages

Library							
DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Academic Library Support	\$ -	\$ -	\$ -	\$ 69,500	\$ -	\$ -	\$ 69,500
Library	1,093,411	79,294	461,815	91,439	-	-	1,725,959
Library - Masters	-	-	-	64,500	-	-	64,500
Library - Serials/Databases	-	-	-	32,492	-	-	32,492
Library Faculty Scholarly Support	-	-	-	4,557	-	-	4,557
<b>Total</b>	<b>\$ 1,093,411</b>	<b>\$ 79,294</b>	<b>\$ 461,815</b>	<b>\$ 262,488</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,897,008</b>

TABLE 10

Southern Utah University  
Base Budget for FY16 - Detail Budget Pages

Student Services							
DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
ADA Hearing Impaired	\$ -	\$ -	\$ -	\$ 43,200	\$ -	\$ -	\$ 43,200
ADA Program	83,887	9,596	35,712	17,839	-	-	147,034
Admissions Office	557,603	126,295	238,019	176,474	-	-	1,098,391
Aquatic Center	35,862	7,166	15,420	-	-	-	58,448
Assistant VP for Student Affairs	95,450	14,918	40,682	23,796	-	-	174,846
Campus Recreation	43,548	-	18,290	-	-	-	61,838
Career & Professional Development	168,776	-	70,886	2,818	-	-	242,480
Center For Women & Family	-	4,115	206	12,000	-	-	16,321
Cheerleaders	-	17,574	879	-	-	-	18,453
Commencement	-	-	-	9,249	-	-	9,249
Counseling and Wellness Center	382,581	-	160,684	-	-	-	543,265
Drug & Alcohol Prevention	24,008	5,113	10,339	3,000	-	-	42,460
Emergency Management	-	-	-	39,200	-	-	39,200
Financial Aid Office	310,072	17,932	131,127	17,169	-	-	476,300
Hispanic Center	-	20,453	1,023	5,000	-	-	26,476
International Student Engagement	339,680	-	142,115	37,876	-	-	519,671
Multicultural Center	45,000	3,231	19,062	33,587	-	-	100,880
Registrar's Office	249,658	-	104,856	18,683	-	-	373,197
Residence Life (On campus housing)	41,913	-	17,603	8,000	-	-	67,516
Strategic Planning/Retention	-	-	-	50,200	-	-	50,200
Student Involvement & Leadership	99,127	-	41,633	-	-	-	140,760
University Orientation	35,000	-	14,700	-	-	-	49,700
Veterans Affairs	37,000	-	15,540	-	-	-	52,540
VP for Student Affairs	461,793	7,099	194,308	41,427	-	-	704,627
<b>Total</b>	<b>\$ 3,010,958</b>	<b>\$ 233,492</b>	<b>\$ 1,273,084</b>	<b>\$ 539,518</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,057,052</b>

TABLE 11

Southern Utah University  
Base Budget for FY16 - Detail Budget Pages

Athletics							
DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Athletic Administration	\$ 539,807	\$ -	\$ 223,720	\$ -	\$ -	\$ -	\$ 763,527
Football	441,552	-	183,922	-	-	-	625,474
Golf	35,427	-	14,879	-	-	-	50,306
Gymnastics	133,376	-	55,712	-	-	-	189,088
Men's Basketball	206,501	-	85,506	-	-	-	292,007
Soccer	84,820	-	35,074	-	-	-	119,894
Softball	82,000	-	33,828	-	-	-	115,828
Sports Information	45,900	-	18,972	-	-	-	64,872
Sports Medicine	128,071	-	53,055	-	-	-	181,126
Tennis	41,999	-	17,640	-	-	-	59,639
Track & Cross Country	140,449	-	58,193	-	-	-	198,642
Volleyball	118,254	-	49,116	-	-	-	167,370
Women's Basketball	157,700	-	65,316	-	-	-	223,016
<b>Total</b>	<b>\$ 2,155,856</b>	<b>\$ -</b>	<b>\$ 894,933</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,050,789</b>



TABLE 12  
Southern Utah University  
Base Budget for FY16 - Detail Budget Pages

Institutional Support							
DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Administrative Systems	\$ 797,112	\$ 54,711	\$ 334,463	\$ 144,642	\$ -	\$ -	\$ 1,330,928
Alumni Relations	309,005	15,440	130,554	35,000	-	-	489,999
Asst VP Finance - Treasurer	107,381	12,379	45,719	59,500	-	-	224,979
Benefits Consulting	-	-	-	37,000	-	-	37,000
Board Of Trustees	5,094	-	1,121	24,495	-	-	30,710
Brand Strategy	117,900	28,435	50,634	88,170	-	-	285,139
Budget Office	176,530	12,150	74,750	7,392	-	-	270,822
Bursar/Cashier	125,684	-	52,787	60,000	-	-	238,471
Campus Accreditation	-	-	-	48,961	-	-	48,961
Campus Mandates	-	-	-	12,563	-	-	12,563
Centrum Ticket Office	47,416	8,815	20,253	-	-	-	76,484
Contingency	-	-	-	927,477	-	-	927,477
Controller	736,511	43,987	311,534	58,085	-	-	1,150,117
E&G Benefit Pool	-	-	948,715	-	-	-	948,715
E&G Transfers (Athletics)	-	-	-	-	-	823,135	823,135
E&G Transfers (Comm Outreach Ctr)	-	-	-	-	-	217,000	217,000
E&G Transfers (Early Retirement)	-	-	-	-	-	442,469	442,469
E&G Transfers (Shakespeare)	-	-	-	-	-	10,000	10,000
Employee Background Checks	-	-	-	10,000	-	-	10,000
Enrollment Management	7,018	-	2,948	1,757	-	-	11,723
Faculty Athletic Rep	-	-	-	1,000	-	-	1,000
Football Pregame Activities	-	-	-	10,000	-	-	10,000
Founders Day	-	-	-	20,000	-	-	20,000
Governmental Relations	-	-	-	8,659	-	-	8,659
Guest Services	45,197	14,000	19,520	4,772	-	-	83,489
H.R. - People Admin Software	-	-	-	17,500	-	-	17,500
Holiday Gala	-	-	-	20,000	-	-	20,000
Human Resources Office	265,037	15,789	111,697	18,822	-	-	411,345
Information Services	277,993	1,744	116,538	3,421	-	-	399,696
Institutional Events	-	-	-	30,000	-	-	30,000
Institutional Research	276,586	10,000	116,360	21,078	-	-	424,024
Internal Audit Office	133,401	16,221	56,839	11,000	-	-	217,461
Legal Counsel	900	-	72	344	-	-	1,316
Liability & Fire Insurance	-	-	-	333,022	-	-	333,022
Motor Pool	17,755	-	7,294	7,973	-	-	33,022
Other Funds Reimbursed	-	-	-	(165,773)	-	-	(165,773)
Pep Band Support	-	7,346	367	-	-	-	7,713
Post Office Operations	64,036	11,249	27,458	-	-	-	102,743
Presidential Reserve	-	-	-	43,078	-	-	43,078
President's Office	324,259	27,051	135,004	140,209	-	-	626,523
Property Management	-	-	-	74,502	-	-	74,502
Provost's Office	249,988	14,837	105,431	81,036	-	-	451,292
Public Safety	278,877	97,754	120,608	23,119	-	-	520,358
Purchasing	138,646	13,883	58,925	6,438	-	-	217,892
Receiving	-	22,695	1,135	3,500	-	-	27,330
Regional Services	117,740	-	49,145	25,148	-	-	192,033
Safety & Risk Management	62,100	10,656	26,309	31,497	-	-	130,562
Staff Association	4,450	-	979	5,740	-	-	11,169
Staff Development	-	-	-	30,000	-	-	30,000
Strategic Initiatives	11,988	-	5,035	40,648	-	-	57,671
Student Center Rent	-	-	-	119,522	-	-	119,522
Title IX Office	89,605	-	37,634	-	-	-	127,239
Tournaments & Recognition	-	-	-	8,426	-	-	8,426
University Relations Web	177,027	8,236	74,151	34,979	-	-	294,393
VP of Advancement	636,388	43,376	266,820	109,014	-	-	1,055,598
VP Finance & Administration	220,637	41,104	94,417	30,277	-	-	386,435
Wellness Program	46,338	5,000	15,712	20,510	-	-	87,560
<b>Total</b>	<b>\$ 5,868,599</b>	<b>\$ 536,858</b>	<b>\$ 3,420,928</b>	<b>\$ 2,684,503</b>	<b>\$ -</b>	<b>\$ 1,492,604</b>	<b>\$ 14,003,492</b>

TABLE 13  
 Southern Utah University  
 Base Budget for FY16 - Detail Budget Pages

Operating & Maint, Plant/Facilities							
DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Auxiliary Reimburse (General)	\$ -	\$ -	\$ -	\$ (60,400)	\$ -	\$ -	\$ (60,400)
Auxiliary Reimburse (SSC Allocation)	(319,527)	(196,287)	(144,016)	659,830	-	-	-
Auxiliary Reimburse (SSC O&M)	-	-	-	(1,171,687)	-	-	(1,171,687)
Campus Development	-	-	-	18,405	-	-	18,405
Code & Maintenance Contracts	-	-	-	180,288	-	-	180,288
Consultants	-	-	-	20,000	-	-	20,000
Custodial Services	446,693	596,138	215,154	222,832	-	-	1,480,817
Energy Conservation	-	-	-	20,000	-	-	20,000
Facilities Management Business Ops	42,425	40,500	19,680	11,236	-	-	113,841
Facilities Management Internships	-	34,087	1,704	-	-	-	35,791
Facilities Services	112,669	314,863	62,575	180,611	-	-	670,718
Fire Systems Maintenance	-	-	-	11,670	-	-	11,670
Grounds Crew	340,651	165,248	149,887	156,943	-	-	812,729
Heat Plant Operations	171,515	70,875	74,927	54,800	-	-	372,117
Institutional Residence Maintenance	-	-	-	21,300	-	-	21,300
Physical Plant Administration	136,277	29,869	58,153	106,695	-	-	330,994
Repairs & Renovation	631,194	241,798	274,927	218,414	-	-	1,366,333
Special Projects/Initiatives	-	-	-	92,027	-	-	92,027
Util Services - Fuel & Power	-	-	-	2,171,838	-	-	2,171,838
Util Services - Garbage	-	-	-	50,000	-	-	50,000
Util Services - Sewer & Water	-	-	-	200,000	-	-	200,000
Utility Services	632,294	27,475	264,673	216,390	-	-	1,140,832
<b>Total</b>	<b>\$ 2,194,191</b>	<b>\$ 1,324,566</b>	<b>\$ 977,665</b>	<b>\$ 3,381,192</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,877,614</b>

TABLE 14  
 Southern Utah University  
 Base Budget for FY16 - Detail Budget Pages

Financial Aid							
DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Edge Scholarships	\$ -	\$ 66,667	\$ 3,333	\$ -	\$ 120,000	\$ -	\$ 190,000
Housing Scholarships (Honors)	-	-	-	-	40,000	-	40,000
Special Scholarships (Academics)	-	-	-	-	579,043	-	579,043
Special Scholarships (Athletics)	-	-	-	-	210,119	-	210,119
Special Scholarships (Need-Based)	-	-	-	-	276,500	-	276,500
<b>Total</b>	<b>\$ -</b>	<b>\$ 66,667</b>	<b>\$ 3,333</b>	<b>\$ -</b>	<b>\$ 1,225,662</b>	<b>\$ -</b>	<b>\$ 1,295,662</b>

<b>Grand Total</b>	<b>\$ 37,989,235</b>	<b>\$ 3,183,887</b>	<b>\$ 16,584,595</b>	<b>\$ 9,353,417</b>	<b>\$ 1,225,662</b>	<b>\$ 1,492,604</b>	<b>\$ 69,829,400</b>
	54%	5%	24%	13%	2%	2%	100%
	83%						

## APPENDIX

### **Budget Office Vision Statement:**

The Budget Office is dedicated to supporting the mission of Southern Utah University, a dynamic teaching and learning community inspired by its unique natural surroundings. SUU engages students in a personalized and rigorous experiential education, empowering them to be productive citizens, socially responsible leaders, high achievers and lifelong learners.

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### **Budget Office Mission Statement:**

The Budget Office works with all segments of the university to deliver personalized budgetary, financial, operational, and systems advice. Budget Office personnel provide accurate and timely monitoring, tracking, projection, and reporting of funds available to the university, maximizing the effectiveness and efficiency of educational and administrative operations.

### **SUU and the Utah System of Higher Education**

Southern Utah University is one of eight member institutions of the Utah System of Higher Education

(USHE). A large portion of funding for USHE institutions comes from appropriations provided by the State of Utah. Appropriations for USHE institutions are determined by the legislative branch of state government, with input and counsel from the Utah Governor's Office and the Utah State Board of Regents. With the exception of several specific line items, this funding comes to each USHE institution as a lump sum general appropriation. The individual institutions are then charged to allocate these funds in ways that maximize progress towards attainment of their unique missions.

In addition to state tax dollars, another large funding source for SUU is tuition and fee revenue collected from students attending the university. Each USHE institution is allowed to fully retain tuition and fee revenue generated from student enrollment. Tuition rates are determined through a process that includes public hearings on individual campuses, approval by institutional Boards of Trustees, and state-wide approval by the Board of Regents. Other fees have different public approval processes, depending on the fee type; most fees require approval from one or both of the governing boards.

## The Appropriated Budget Process within the Utah System of Higher Education

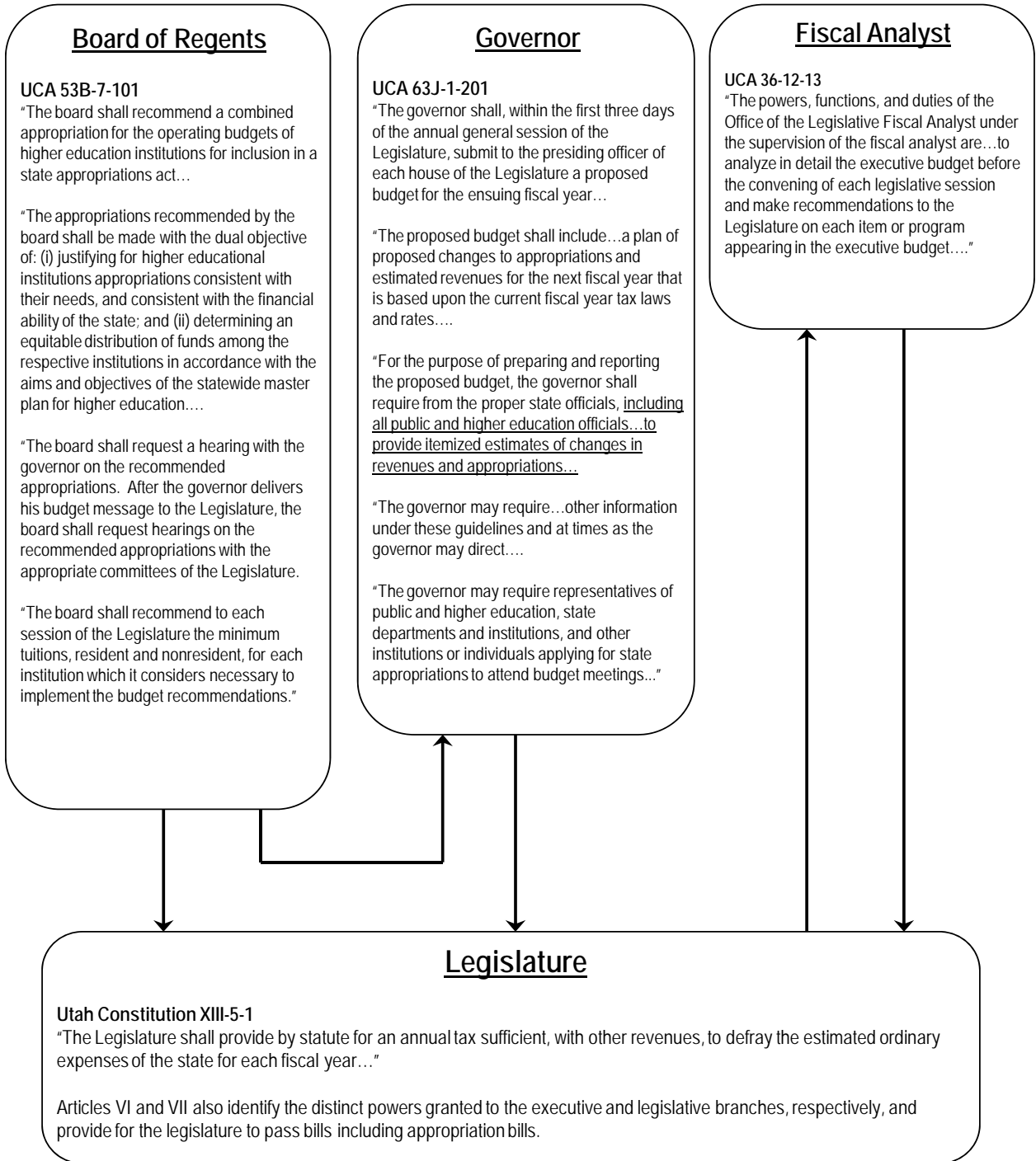
Passage of appropriations bills at the conclusion of each legislative session is the culmination of months of preparation and deliberation. In addition to the governor and legislature, funding for higher education involves cooperation among the Utah System of Higher Education (USHE), the State Board of Regents (SBR), the Office of the Commissioner of Higher Education (OCHE), the Governor's Office of Management and Budget (GOMB), and the Office of the Legislative Fiscal Analyst (LFA).

<b>Item:</b> Dates:	<b>Guidelines and Hearings</b> June-July	OCHE provides guidelines and parameters for use in preparing institutional budget requests. Institutional presidents meet with executive staff and departmental budget managers to compile and prioritize institutional budget requests for consideration and possible integration into the upcoming USHE system-wide budget request.
<b>Item:</b> Dates:	<b>Institutional Requests</b> August	OCHE collects and analyzes the institutional requests. OCHE prepares consolidated base budget recommendations for SBR consideration.
<b>Item:</b> Dates:	<b>Budget Hearings/Adoption</b> September-October	SBR holds hearings with the institutions to determine budget needs to be forwarded to the governor and legislature for consideration. SBR adopts its budget request and includes relevant documentation.
<b>Item:</b> Dates:	<b>Budget Preparation</b> November-December	GOMB, with input and review from the State Tax Commission and the LFA, prepares up-to-date revenue projections to be used in finalizing the governor's budget recommendations.
<b>Item:</b> Dates:	<b>Budget Presentation</b> December	The Governor's Office publicly releases the governor's budget recommendations.
<b>Item:</b> Dates:	<b>Fiscal Analyst Review</b> December-January	The LFA analyzes the governor's and Regents' recommendations, independently projects revenue (with review by GOMB), and prepares operational and capital budget recommendations for consideration by the legislature.
<b>Item:</b> Dates:	<b>Legislative Deliberations</b> January-March	The Legislative Executive Appropriations Committee (EAC) has subcommittees which hold hearings on the budget recommendations; the Higher Education Appropriations Subcommittee looks specifically at the SBR request and the governor's recommendations for higher education. The subcommittees gather relevant testimony before sending their recommendations to the EAC. The EAC prepares appropriations bills to be considered by the full legislature. Bills passed by the legislature are forwarded to the governor.
<b>Item:</b> Dates:	<b>Governor's Signature</b> March-April	The governor signs or vetoes the enrolled appropriations bills. The state constitution allows the governor line item veto authority. The legislature may override a veto with a 2/3 vote of the House and Senate.
<b>Item:</b> Dates:	<b>Budget Implementation and Approval</b> April-June	SBR approves institutional budgets for the upcoming year in summary form. These budgets incorporate any changes to state funding appropriated for USHE institutions, along with further adjustments resulting from tuition and enrollment changes.

At the onset of this annual process, a campus budget request may include many institution-specific items. However, as the process continues, many individual college and university requests are trimmed or consolidated. Requests begin to lose their institutional identity as they are compiled into increasingly summarized documents and as the OCHE develops common themes to the request that it will ultimately pass forward. Only those themes with significant support across the entire system of higher education are generally forwarded to the State Board of Regents. Typical system-wide themes include employee compensation, facilities operation and maintenance, performance-based initiatives, enrollment growth, and library and technology programs. Institutional efforts to fund unique needs generally must occur from allocation of tuition and fee revenue.



# Statutory and Constitutional Responsibilities for the Utah System of Higher Education Operating Budget Request Process



## SUU Budget Procedures

SUU's primary fiscal year begins on July 1<sup>st</sup> and ends on the following June 30<sup>th</sup>. Many component units within SUU – such as the Utah Shakespearean Festival, the Utah Summer Games, and the Head Start program – have different fiscal years that better match their own operational activities.

Several standard categories are utilized in the preparation and recording of institutional budgets:

- **Salaries** - The costs associated with employment of contracted personnel. Includes full-time faculty, adjunct faculty, executives, professional staff and classified staff.
- **Hourly** – Labor costs not otherwise recorded in the salary category (primarily student employment).
- **Employee Benefits** – The benefit costs associated with institutional employees. Items include medical and dental insurance, retirement benefits, payroll taxes, life insurance, etc.
- **Current Expense** – The costs of general operational activities and supplies.
- **Travel Expense** – The costs associated with business-related trips.
- **Capital Outlay** - Equipment purchases exceeding \$5,000 and other capital acquisitions.

Education & General (E&G) accounts are funded from state appropriations and tuition, and are the primary operating accounts for the core activities of the institution. Non-E&G accounts represent self-supporting operations within the institution. For these accounts, revenue sources other than state appropriations and tuition must support the activities. Examples of such revenue sources might include fines and fees, rental income, ticket sales, or royalty payments. Non-E&G activities require the inclusion of additional revenue categories in the budget development and transaction reporting process.

Both E&G and non-E&G budgets are the responsibility of specifically assigned departments. In addition, the Budget Office ensures that budgets are within approved guidelines and that financial transactions stay within the authorized budget.

## Grant and Contract Budgets

The budget process for grants and contracts is scrutinized by primarily external entities. Approval of grant and contract budgets does not usually involve the legislative or executive branches of state government. However, other (often federal) agencies typically oversee the approval process. The institutional Board of Trustees may also be involved.

## Auxiliary Enterprise Budgets

Auxiliary enterprises are self-supporting activities which provide specific services to students, faculty, staff, and guests of the institution. Examples of auxiliary enterprises include housing, bookstore, and food service operations. Fees for goods and services provided are set at a level sufficient to cover all direct and indirect costs, including renewal and replacement costs. Oversight of these activities rests with the institutional Board of Trustees.

## Other Budgets

In addition to operating budgets, there exist non-operating budgets for facilities remodeling, renovation, and new construction. The two primary sources for these projects are capital improvement funds (for renovations) and capital development funds (for new construction). While capital development funding is somewhat sporadic, institutions can regularly count on a fairly consistent level of capital improvement funds. Besides state appropriations, capital development funding can come from institutional allocations, public debt issuance (revenue bonds), and gifts received by the institution. Any revenue bonding is issued under the auspices of the USHE, and is subject to a rigorous proposal and oversight process involving governing boards and the political arena.

## Budget Implementation

Each year, the Board of Regents issues guidelines to direct the implementation of E&G budgets within the USHE. These guidelines pertain to specifically funded (line item) categories such as operation and maintenance of facilities, employee compensation, and utilities. In addition to these system guidelines, each institution develops individual policies and/or practices to control the process of allocating general appropriations and tuition funds to areas of greatest strategic importance. At SUU, budget implementation decisions and practices are ultimately determined by the President and President's Council.

## Internal Budget Planning & Review Process

The focus of the campus budget process is primarily development and oversight of the E&G operating budget. Operating budget requests are formulated within each divisional area of responsibility on campus. These requests take into consideration programmatic and staffing needs, operational issues, and economic realities. The Budget Office then works with the President's Council to compile these individual items into a single campus request. Once finalized, the consolidated institutional budget request is subject to numerous external reviews (as outlined previously).

The appropriation which is ultimately approved by the Board of Regents, legislature, and governor can vary significantly from the original campus budget request. Once the appropriation is finalized and associated budget allocations are made, the Budget Office begins the process of administering and reconciling the institutional budget, working in conjunction with departmental administrators who must monitor their own account balances. When unfavorable variances occur, the Budget Office investigates the cause and recommends appropriate

action. Note that no expenditures may be made against an account until a budget is in place. Any exceptions must be approved by the Budget Office, in consultation with pertinent campus administrators.

## Budget Adjustments

Budget adjustments take place throughout the year. These adjustments may occur within an institution or across the entire system. Budget adjustments impacting all USHE institutions are determined through guidelines promulgated and approved by the Board of Regents. Internal budget adjustments (often called budget transfers) are a simpler process, though at a minimum they require approval of the budget manager and the Budget Office. In this way, the internal budget process has numerous controls in place to assure the integrity of the financial system.

Faculty, staff, students, and the general public are welcome to contact the SUU Budget Office at any time for additional information.

- ❖ Marvin L. Dodge  
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