



Fiscal Year 2018 Budget

Office of Planning and Budget

July 1, 2017

SUU SOUTHERN
UTAH
UNIVERSITY

General Overview

We welcome your review of this document in an ongoing effort to ensure budgetary information is both accessible and understandable. SUU had one of its most successful years on Capitol Hill in recent memory, receiving almost \$3.5 million in new state funding. In contrast to the economic circumstance of the great recession of 2008, Utah's economy is one of the healthiest in the nation. Strong employment growth of 3.6% in 2016 is expected to continue into 2017. Utah's unemployment rate is down to 3.1% with workforce participation rates on the rise. The construction sector is performing very well with a year-over-year increase in building permits of 7.8% in 2016 and projections of 7.9% in 2017. And, thanks in part to a growing in-migration of workers, Utah surpassed the milestone of three (3) million residents in 2016. *(Statistics from "2017 Economic Report to the Governor")*

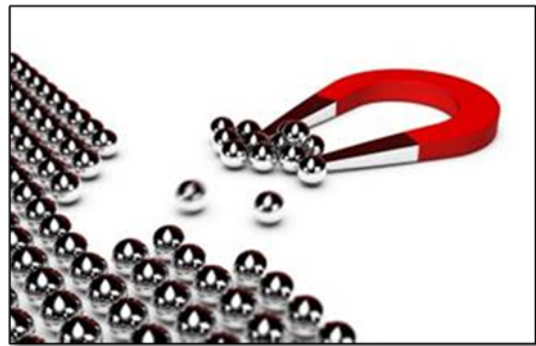
Adding to a positive climate, in 2016 Utah had the highest percent change in the number of high school graduates at 11.6%. This is in direct contrast to many eastern states which are experiencing negative growth in high school seniors. *(2016, "Knocking at the College Door", Western Interstate Commission for Higher Education)*. With over 35,000 high school graduates per year in Utah, enrollment growth continues to be a focus for SUU. Thanks to the tremendous efforts of the Admissions Office, SUU is receiving applications from approximately half of the college-bound high school graduates each year. *(Ruffalo Noel Levitz presentation July 2017)*.



Our continued growth in enrollment is reflective of these efforts. Just a few weeks before the beginning of fall semester the number of freshman applications is up 9.4% over last year, and total applications are up 6.8%. Following deposits paid and class registration it appears new freshman enrollment will be up over 10% above last

year and total enrollment up 6% to 8%. At the same time we are experiencing enrollment growth, we are also pleased to see continued improvement in the GPA/ACT scores of our incoming classes.

Retention is another marker the Administration is focusing on. Student Services is engaging all of their resources to address retention and completion efforts. Recent retention statistics, based on students registered for classes this fall, indicate 64.5% of last years' freshman are returning. This is 2.7% higher than this point in time last year and 2.1% higher than we reached in total last year. While we anticipate some melt in these numbers, in September when we factor in those exempt from the retention numbers (LDS missions, military service, etc.) it is projected we will end with a retention rate above 70%. We believe this may be SUU's highest ever retention rate.



SUU faculty and staff engaged the Administration in numerous discussions regarding wages and benefits over the past academic year. Among the concerns expressed were questions about the use of national benchmarking data to establish comparable salaries with peer institutions. Increasing challenges with faculty recruitment has led some to worry SUU is falling behind. Three committees have been established by the Faculty Senate, Staff Association, and Administration to explore questions and make recommendations moving forward. Included in this process will be the hiring of a professional human resources consulting firm to assess the University's current processes and make recommendations for improvements on comparisons within higher education.

SUU successfully completed its Mid-Cycle Evaluation with the Northwest Commission on Colleges and Universities (NWCCU) in April of 2017. In preparation for this review, a comprehensive effort was undertaken by SUU to address the findings outlined in NWCCU's Spring 2014 Year Seven Peer-Evaluation Report. Included in this report were two recommendations indicating SUU was in substantial compliance with Commission criteria, but in need of improvement. The first was a need to

articulate institutional outcomes that represented an acceptable threshold of mission fulfillment. The second was a requirement that SUU engage university stakeholders in developing a data-driven strategic planning process that utilizes core themes to inform the strategic plan and budget.



A July 13, 2017 letter from NWCCU confirmed that the Commission’s expectations for the first two findings had been met. Recommendations 3 and 4 from the original 2014 report, recommending a broader representation of faculty, staff, and students in the annual budget process, and a need to collect data regarding the assessment of general education, were addressed during the Mid-Cycle Evaluation. The accreditation team noted substantial compliance with the Commission’s recommendations for 3 and 4 but did not specifically address SUU’s progress in their correspondence because they will not be formally addressed until our Spring 2021 Year Seven Self-Evaluation Report.

Several milestones in capital projects and expenditures were reached during the past fiscal year. Several of these projects are ongoing and will be furthered in FY 2018.



Construction of the new Business Building is underway by Layton Construction Co. This new building,

designed by MHTN Architects, will take approximately one year to complete with an anticipated move in date for classes in Fall semester 2018. Programming is underway to determine the final design concepts for remodeling the old business building. It is anticipated that half of the building will be used for the Geo-sciences and half for an expanding engineering program. The remodel will not begin until all faculty and classes have been relocated to the new building. Remodeling will begin in the Fall of 2018 and proceed into 2019 for completion.

SUU’s Aviation program was brought entirely in-house in August of 2016. This development included the purchase of two hangars, flight simulators, parts inventory, equipment, and other resources from our previous partner. After evaluating costs and fees, significant improvements have been made in course and lab/flight delivery. The University determined it is more cost effective to purchase aircraft than continue to lease from outside vendors. To that end, ten state-of-the-art Cirrus aircraft, complete with safety parachutes, have been acquired. Approximately ten new and rebuilt helicopters have also been purchased for the rotor wing program. A third hangar was recently purchased at the airport from sellers who approached the University, enabling all SUU aircraft to be stored inside a hangar when not in use. Enrollments in both the fixed and rotor wing programs continue to increase with an expected head count of 200 students in Fall of 2017.



Most have noticed construction of a new four story residence hall at the corner of 300 West and 200 South. This facility, named Founder’s Hall, is a unique public-private partnership between the University and the Dixie and Ann Leavitt Family Foundation. When completed in early 2018, this 320 bed, apartment style facility will become part of the University’s housing stock under the terms of a 30 year lease agreement. This facility will be a welcomed additional to the University Housing Operation, significantly expanding our opportunity to accommodate more students who prefer to live on-

campus. It will also add some relief to a general shortage of student housing within Cedar City.

In January 2017, the University acquired the Renaissance Properties after years of discussions with its owners. This acquisition of \$1.5 million secured the remainder of the block directly north of the SUMA building anchored by the Alumni House with the exception of two parcels. The apartments and homes are largely being used by the Utah Shakespeare Festival to house actors and crew for their annual seasons. It is anticipated that a few of the older homes will be demolished to make way for additional parking for the Beverley Taylor Sorensen Center for the Arts. Ultimately, this expansion of the University's footprint preserves our ability to determine future growth of University facilities and amenities.

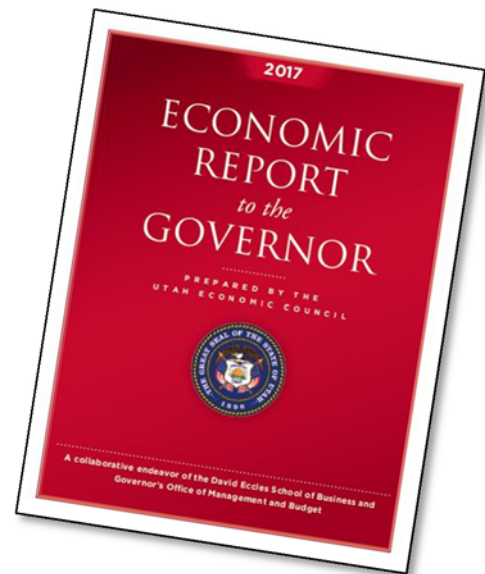
Finally, the University has submitted a formal request to the Board of Regents and Legislature seeking \$5.0 million in state funding, to be matched by \$1.5 million in donations and contributions, for the construction of a new Child Development and Daycare facility on the South side of campus. This facility would replace lab space previously provided by the School District at North Elementary, which was demolished over the summer.



Contained within the following pages are details of budget funding decisions to help move the University forward in FY 2018. Additional funding was allocated for the creation of nine new faculty and nine new staff, E&G funded, positions. Several others were included through other funding sources. SUU continues to grow and with it comes a commitment to meet the teaching and staffing needs such growth generates. We look forward to the FY 2019 budget process which will begin with the formal release of the Budget Guidelines by President Wyatt during his Welcome Back Week remarks.

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. The outlook for 2017 is positive and growth rates should surpass what was experienced in 2016. The following summaries are captured from the 2017 *Economic Report to the Governor* and help to set the stage for our economic climate.



"Utah's economy is strong. During the coming year, this is likely to remain the case with moderate, healthy growth continuing. This outlook is supported by an improving global economy, a positive national outlook, stronger in-migration and the potential for positive effects from fiscal stimulus. Downside risks to the state's economy come from external factors; federal policies regarding trade and immigration are especially worth watching. Beyond these issues, instability resulting from changes to the post-World-War II norms for security and commerce would result in significant disruptions to financial markets and the real economy. Still it should be noted that these are not best-case scenarios, but are issues that should be monitored. As such, the state's economy should perform near its long-term averages with some upside potential during the coming year."

"Higher education is one of the most important drivers in a state's economy. The recent recession and recovery have hastened a long-term change in the composition of the American workforce with the decimation of low-skill blue collars and clerical jobs, nationwide. Ninety-nine percent of jobs filled since

December 2007 have gone to workers with at least some college education. A college education is now a necessity in today's post-recession economy.

Higher education is not only a primary engine for the state's economy, it is one of the most solid opportunities for individuals and communities to prosper. 2015-16 graduates of Utah's public colleges and universities will earn a combined increase of over \$400 million in wages their first year in the workforce—an average of over \$13,000 more per graduate.

With four-year tuition at Utah's public colleges among the lowest in the country at \$6,360/year, the estimated wage "return" for a bachelor's degree is over 100% after just two years of employment after graduation." (2017 Economic Report to the Governor, Utah Economic Council, pg. 2, 87 Overview)

Utah Legislative Session General Summary

2017-18 Budget (FY 2018)

New appropriations to higher education for FY 2018 amount to an ongoing USHE operating budget increase of 3.65%, with the total increase of 3.63% including a reduction in one-time funds. SUU fared slightly better with an overall increase of 4.12%, receiving funding for compensation, health benefits, student athlete performance, enrollment growth, and the STEM pipeline.



Compensation

The Legislature authorized \$17,172,900 for a 2% increase in compensation across the USHE system, although a 3% increase was requested. In addition,

funding of \$8,373,000 for an 8% increase (adding 1% to the requested 7% increase) for health and dental benefit costs was authorized. By way of a reminder, the Legislature only appropriates 75% of the funds necessary for these adjustments and expects the University to bridge the gap through tuition increases. This additional state funding allows the University to provide salary increases tied to merit and market adjustments, and for retention purposes.

Compensation funding specifically appropriated to SUU was \$1,020,800 (\$765,600 state tax funds and \$255,200 tuition funds) for the 2% merit, market, and retention initiative; and \$556,400 (\$417,300 state tax funds and \$139,100 tuition funds) for adjustments to the medical insurance plans.



Student Athlete Performance

\$3.1 million was allocated for Student Athlete Performance to the five institutions that had not received similar funding in prior years. SUU received \$1.0 million dollars as its allocation. The Governor's Office has requested that these funds be used to increase athlete graduation rates at the institutions. In response, SUU has worked with the Athletic Department to create a holistic budget outlining funds for both academic and athletic needs. Funding will be allocated to more closely align SUU with other Division 1 schools who are providing athletes with full cost of attendance awards. Additional academic support is a key component as well. The following categories are being funded with SUU's portion of Athletic funding.

- ✓ \$340,000 Summer School tuition for athletes
- ✓ \$282,000 Additional D1 athletic scholarships
- ✓ \$193,000 Counseling and tutoring
- ✓ \$100,800 Diversity and Inclusion specialists
- ✓ \$ 39,200 Eligibility and life skills support
- ✓ \$ 25,000 Addition of sports psychologist
- ✓ \$ 20,000 Travel funds to avoid missed classes

Enrollment Growth

The Legislature allocated \$3.5 million to higher education for enrollment growth with SUU receiving \$807,500. This appropriation represents over 23% of the funding allocated to the system and it's the 3rd highest amount among USHE institutions behind only the University of Utah and Utah Valley University.

Other legislative appropriations for higher education include on-going funding for the Regents' Scholarship (\$8,000,000), Engineering Initiative (\$4,000,000), Huntsman Cancer Institute tobacco replacement funding (\$4,000,000), Cancer Research (\$2,240,000), Strategic Workforce Investment (\$2,025,600) Family Medicine Residency Expansion (\$1,200,000), SAFE Utah (\$550,000), Corrections Education Programming (\$313,400), STEM Pipeline (\$300,000), Natural History Museum (\$200,000), Public Safety Officers (\$200,000), and Student Prosperity Savings (\$10,000), along with reductions of \$396,900 for 911 Emergency Services, Internal Service Fund Rate Impact, and Statewide Data Alliance.

A total of \$6,199,400 in *one-time* funding was approved for the system. \$6,500,000 for Performance Based Funding (see description below), \$40,000 for Student Prosperity Savings, and a one-time reduction in Strategic Workforce Investment of \$340,600.



Performance Funding

In response to what has become a significant funding initiative, ongoing and one-time funds were appropriated for *Performance Funding*. While Performance Funding continues to generate some controversy within the system, \$2.0 million in one-time funding was approved for the performance initiative in FY18.

SUU is scheduled to receive \$319,800 in Performance Funding for FY 2018. The USHE Performance Funding model calculations and metrics remain relatively unchanged from the previous year, with the exception of the calculation of each institution's eligible award amount.

The institution's eligible award amount was calculated based on its share of annualized full-time equivalent students (FTE) from the previous year (instead of USHE graduates), and on its share of USHE current-year state tax funds - equally weighted at 50 percent. Moving forward, the eligible award amount will be calculated using the previous year's share of annualized FTE students and previous year's share of tax funds received as outlined in *SB117, Higher Education Performance Funding*, passed during the 2017 Legislative session.

The performance metrics used in the FY 2018 Performance Funding model include:

- Degrees and certificates granted
- Services provided to traditionally under-served populations
- Responsiveness to workforce needs
- Graduation efficiency, and
- Graduate Research (for UU and USU only)

It is worth noting that included within *Senate Bill 117, Higher Education Performance Funding*, were modifications to several components of the USHE Performance Funding model moving forward including an ongoing earmark of tax revenue to fund annual appropriations. The Commissioner and staff will be working over the summer with the bill sponsor, Higher Education Appropriations chairs, and the Governor's

Office of Management and Budget (GOMB) to address how SB117 changes will be implemented in the USHE model going forward. A final report will be presented to the Board at a future Board meeting for review and approval.

The major changes in the future Performance Funding model will include:

- Adjusting the weighting for the Market Demand (responsiveness to workforce needs) to 25% of an institutions allocation from 10% in the current model;
- Identifying the new list of Market Demand programs that will be used to both generate the needed tax funds and measure completion in the Market Demand metric;
- Changing the metric focused on underserved populations from access to completion; and,
- Moving from a five-year rolling average comparison to a single year.



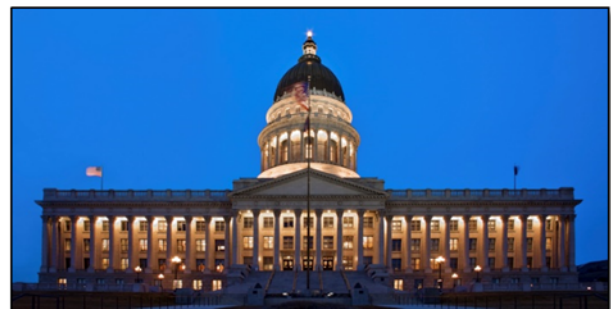
Capital Facilities

Due to SUU receiving \$8.0 million for the new Business Building during the 2016 Legislative Session we did not submit a capital request for 2017. We have prepared and submitted for Regent and Legislative consideration a request of \$5.0 million for construction of a new Child Development Center for the College of Education. This facility will replace the Child Development lab SUU had in North Elementary School, which was demolished over the summer. Funding did not permit the school district to continue providing SUU space. This facility will be designed to provide daycare for SUU students, particularly non-traditional students returning to college.

2017 was a successful year for capital development and improvements for higher education. Funding for four of the Regents' top capital development priorities were approved by the legislature: \$14,000,000 at Weber State University for a Social Sciences Building, \$8,000,000 for a Human Performance Center at Dixie State University, \$5,000,000 for the University of Utah Medical Education and Discovery Complex, and \$555,000 for Land Bank funding at Snow College.

The Legislature also approved future operations and maintenance funding for these building projects. Intent language in the appropriations bill commits future funding to complete the University of Utah (\$25M - 2018-19 and \$20M - 2019-20), Weber State University (\$15.94M - 2018-19), and Dixie State University (\$17M - 2018-19) projects. This phased funding approach for capital projects is a change from the Legislature historic practice of cash funding projects in their entirety. This relatively new development will likely cause challenges at a later date when funds for such projects becomes limited.

Additional projects totaling \$232,950,000 were funded through some combination of bonding, donations, student fees, and facility revenues at the University of Utah, Dixie State University, and Utah Valley University.



Key Legislation of Interest to USHE as Approved by the 2017 Legislature:

**HB 24, Student Prosperity Plan - Tax Amendments* - Rep. Jeremy Peterson, creates a method for corporations to make donations to assist qualifying low-income students to save for college through the Utah Educational Savings Plan (UESP).

HB 54, Campus Free Speech Amendments by Rep. Kim Coleman, creates requirements for USHE institutions related to free

speech activity. The legislation replicates policies related to regarding free-speech already in place at USHE institutions.

HB 55 (2nd Sub.), Governmental Nonprofit Entity Compliance, by Rep. Kim Coleman, establishes requirements for governmental nonprofit entities, subjecting them to regulations such as the Open and Public Meetings Act, the Government Records Access and Management Act (GRAMA) and Fiscal Procedures for Inter-local Entities. This impacts certain nonprofit entities affiliated with USHE institution in which the institutions have a controlling interest.

HB 100, Institutions of Higher Education Disclosure Requirements by Rep. Kim Coleman, requires institutions of higher education to disclose information including job placement, wage earnings, average student debt and the amount of tax subsidy for programs at USHE institutions.

HB 156 (1st Sub.), State Job Application Process, by Rep. Sandra Hollins, prohibits a public employer from requiring job applicants to disclose past criminal convictions before an initial interview for employment. Certain exemptions are allowed, including employers whose primary purpose is performing financial or fiduciary functions.

HB 198, Concealed Carry Amendments, by Rep. Karianne Lisonbee, establishes a provisional permit to carry a concealed firearm for individuals under 21 years of age.

*HB 249 (1st Sub.), Higher Education Financial Literacy Amendments, by Rep. Robert Spendlove, requires higher education to annually notify students who have taken out a loan for college directing them to their loan balance as well as a repayment calculator.

*HB 251, Campus Advocate Confidentiality Amendments, by Rep. Angela Romero, prohibits the disclosure of confidential communications related to advocacy services at a Utah Institution of Higher Education.

HB 431 (3rd Sub.), Government Employees Reimbursement Amendments, by Rep. Tim Quinn, prohibits government officers or employees from making personal purchases with public funds, including incurring debt on behalf of or payable by a governmental entity. The bill was amended to allow inconsequential recourse for unintended purchases. The bill establishes an administrative penalty for officers or employees who are found to be making a personal expenditure.

*SB 117 (4th Sub.), Performance Funding Revisions, by Sen. Ann Millner, provides ongoing funding dedicated the performance outcomes proposed by the Board of Regents and adopted by the Legislature in 2015.

*SB 149 (1st Sub.), Financial Education and Savings Plan to Benefit At-risk Children, by Sen. Lincoln Fillmore, creates the Parental Coaching to Encourage Student Savings Program, which provides financial training to parents of economically disadvantaged children attending kindergarten. The program

encourages parents to start saving money for their child's eventual higher education expenses. The program provides a \$50 contribution to the 529 savings accounts of economically disadvantaged children if their parents successfully meet the requirements of the program.

SB 194 (5th Sub.), Utah Data Research Center Act, by Sen. Jacob Anderegg, establishes the Utah Data Research Center to coordinate data-centric initiatives between the Utah System of Higher Education, K-12, the Utah Department of Workforce Services and the Utah Department of Health. USHE already provides substantial data coordination and services regarding student performance and workforce.

SB 238, Higher Education Governance Revisions, by Sen. Ann Millner, changes the name of UCAT (to Utah System of Technical Colleges and of individual campuses to technical colleges) and makes several significant changes to the governance of public higher education in Utah. The legislation clarifies the roles and mission of the Board of Regents and Boards of Trustees and changes how Regents are appointed by the Governor. The legislation also changes how new academic programs are approved, codifies how presidential searches are to be conducted, and defines the primary missions of USHE institutions. The Commissioner and the Board's Executive committee worked closely with the bill sponsor on clarifying amendments.

SB 243, Revised Uniform Athlete Agents Act, by Sen. Lyle Hillyard, updates existing state statute related to the recruitment and contracting of collegiate athletes. The legislation clarifies definitions, expands notification requirements and provides for reciprocal registration of athletes between states.

*SB 256, Regents Scholarship Amendments, by Sen. Lyle Hillyard, makes major administrative changes to the scholarship program to improve the student application experience as well as enhance coordination with institutions the award recipients attend. This will ensure better use of state aid resources as well as create an overall better experience for students. This legislation does not alter or weaken the existing academic requirements for the scholarship. It also removes outdated statute.

SB 263 (2nd Sub.), Work-Based Learning Amendments, by Sen. Howard Stephenson, charges the Career and Technical Education Board to study work-based learning and the associated benefits and challenges.

SJR 1, Joint Rules Resolution on Funding Mix Determinations, Sen. Jerry Stevenson, Adjusts the funding ratio of state funds vs. tuition funds that have funded compensation costs to higher education. For over twenty years, the Legislature and public higher education have held constant the ratio funding compensation costs at 75% from state funds and 25% of

tuition funds. This resolution defaults this ratio for compensation to follow the present overall mix of 3 state dollars and tuition dollars currently funding higher education – which has been about 50% state funds and 50% tuition for the past few years. Intent language was adopted in this year’s budget bills to hold the historical 75/25 ratio for the next two fiscal years.

**HCR 16 (1st Sub.), Concurrent Resolution Declaring Mental Health Issues To Be A Public Health Crisis At Utah Higher Education Institutions*, by Rep. Ed Redd, declares mental health issues to be a public health crisis at Utah higher education institutions. It strongly urges state agencies, local health authorities, non-profit groups, and higher education entities to seek productive, long-term solutions to address this crisis.

** USHE took an official position in support | ** USHE took an official position in opposition*

Southern Utah University Specific Appropriations

SUU’s total FY 2018 appropriated budget from the legislature is \$80,519,200. This is comprised of \$11,526,200 from the state General Fund, \$26,801,300 from the state Education Fund (\$38,327,500 total State funds – 47.6%) and \$42,191,700 from Dedicated Credit

revenue (tuition 52.4%). The details of the approved budget for FY 2018 are shown at the end of this narrative in Table 1.



Tuition and Fees

Tuition

The Utah Board of Regents approved a 2.5% first tier tuition increase for all colleges and universities primarily designated for compensation adjustments to address merit, retention, and salary equity. SUU estimates the net increase in tuition revenue from the first tier increase will be \$1,044,950.

The administration chose not to add a second tier tuition increase and has committed not to raise tuition beyond the Regents’ set first tier rate going forward. The impact of the FY 2018 tuition increase is outlined below:

Resident undergraduate student:

First tier (2.5%) = \$72/semester for a total of \$2,959

Non-Resident undergraduate student:

First tier (2.5%) = \$238/semester for a total of \$9,765

Undergraduate amount based on 15 credit hours per semester on campus

Resident graduate student:

First tier (2.5%) = \$73/semester for a total of \$3,010

Non-Resident graduate student:

First tier (2.5%) = \$242/semester for a total of \$9,933

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

Student Fees

A transfer of \$1.00 from the Student Center Activity fee to the Athletics student fee, and an increase to the Theatre Arts & Dance student fee of

\$1.00 resulted in an overall \$1.00 increase of student fees to \$378.75 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 BUDGET ALLOCATIONS

Compensation & Benefit Items

As mentioned earlier in the Legislative Session Summary, the Legislature authorized a 2% increase in employee compensation though they only appropriate 75% of the estimated cost of this increase. The first tier tuition increase, discussed earlier, will provide the University's 25% share of this adjustment. The total budget impact of this 2% adjustment is \$1,020,800.

In an effort to address a number of critical compensation needs, the Administration appropriated an additional \$550,000 or approximately 1% in compensation funding for "hot spot" relief through merit, market, and equity adjustments to areas identified by the President's Cabinet members to have the most critical needs. The combination of these two separate compensation increases totaled well over \$1.5 million for FY 2018 and beyond.



All compensation adjustments are made by Deans, Department Chairs, Directors, and Managers, as appropriate, based on merit, market, and equity adjustments within their organizations. For staff, these adjustments coincide with their annual performance evaluations.

During the past fiscal year (FY 2017) concerns were raised by faculty and staff about overall employee compensation and increasing inflationary and markets impacts. The Faculty Senate was particularly vocal resulting in the Senate, Staff

Association, and Cabinet all created committees to study and make recommendations relative to ongoing compensation. While each committee has chosen to focus on different aspects of compensation and benefits, the institution/Cabinet committee, with membership from both the Faculty Senate and Staff Association, determined it was an appropriate time to conduct a comprehensive assessment of the University's compensation system.

In July 2017, under direction of the Institution Compensation Committee, SUU issued a Request for Proposals (RFP) seeking to secure a professional human resources consulting firm to assist in updating its compensation system for faculty and staff employees. The scope of this effort includes reviewing the current University compensation philosophy, strategy, methodology, and actual compensation system. Opportunities for improvement or replacement will need to be identified and solutions provided. Assistance in implementing those improvements may also be necessary. The objective is to be more effective, efficient, and transparent using updated processes and compensation data that work well strategically for SUU and have support from employees.



Medical, Dental, & Retirement Rates

The University maintains a self-insurance fund for employee medical and dental care plans that are administered under contract through Educators Mutual Insurance Company (EMI). Based on the very positive utilization rates of current membership during the 2016-17 plan year (see chart below), and having

achieved the University's 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 FY 2018. Enhanced plan design changes were implemented in the University's dental plan to cover preventative visits at 100% and to increase the

coverage limits of certain procedures, effective July 1, 2017.

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	
	FY2017	FY2018	FY2017	FY2018
Traditional				
Single	\$ 110	\$ 110	\$ 388	\$ 388
Two-Party	\$ 250	\$ 250	\$ 874	\$ 874
Family	\$ 360	\$ 360	\$1,255	\$1,255
HDHP				
Single	\$ 44	\$ 44	\$ 391	\$ 391
Family	\$ 126	\$ 126	\$1,134	\$1,134

EMI Dental – Premier PPO Network

	Employee Share		Employer Share	
	FY2017	FY2018	FY2017	FY2018
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)

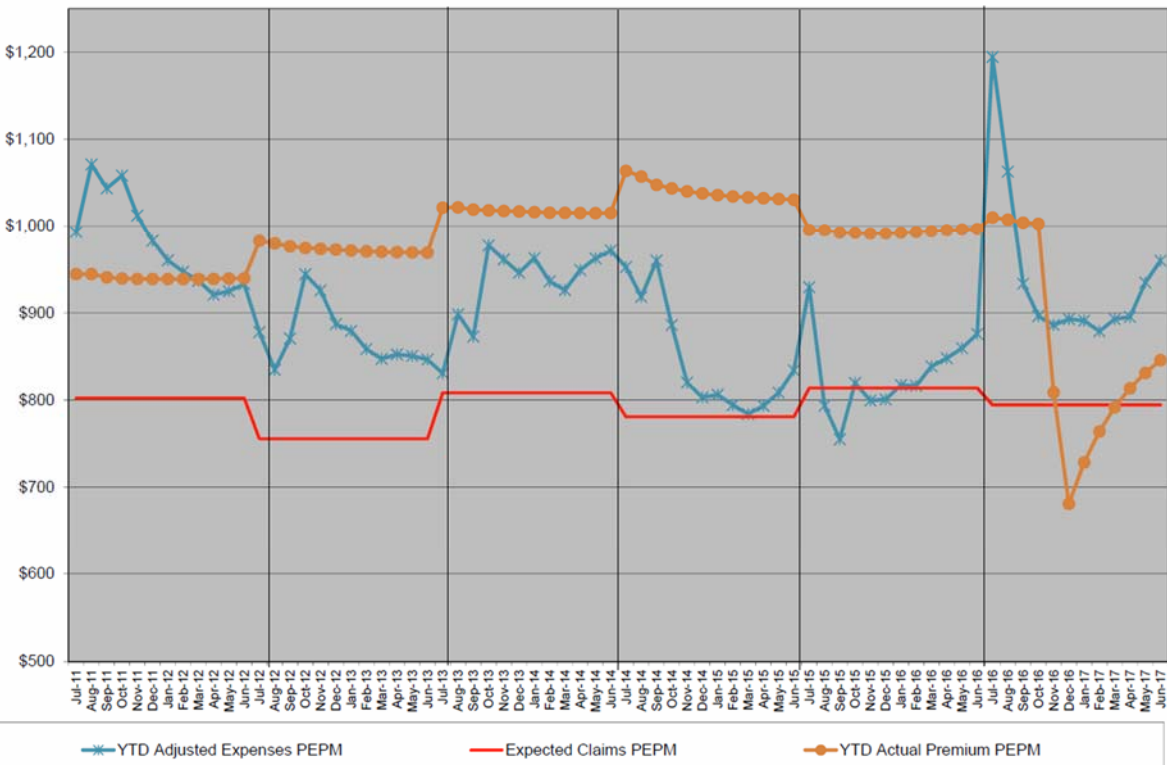
	FY2017	FY2018
Single	\$ 4	\$ 4
Two-Party	\$ 8	\$ 8
Three or more	\$ 13	\$ 13

The "Medical & Rx PEPM Analysis" chart outlined below shows the year-to-date (YTD) adjusted expenses (after any re-insurance payments back to SUU) per employee per month (PEPM), expected claims PEPM, and the YTD premiums paid for the last six years. These expenses include both medical services and pharmaceutical charges. The major drop in Actual Premiums during 2016-17 was the result of the premium holiday taken in November and December 2016 by the University and its employees.

The chart also shows that except for 2011-2012 and 2016-17 our adjusted expenses (blue Xs)

have remained below our premiums (gold dots) due to positive utilization rates. One driving force in maintaining the lower expense level was the implementation of the high deductible health plan which encourages employees to be more mindful of the cost of health care services. The high level of expenses experienced in 2011-12 above the premium certainly would have led to increased premiums in subsequent years without employees migrating to the HDHP. The fact that expenses exceeded premiums in 2016-17 was intentional as the University needed to reduce its insurance reserves to federally set targets.

**Southern Utah University
Medical & Rx PEPM Analysis**



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 2017-18 have not been established by Worker's Compensation Fund at the time this document was published. Unemployment is self-

funded by the University and is paid on a reimbursable basis.

Accidental Death and Dismemberment coverage was added to the Supplemental Life insurance policy for employees and their spouses resulting in a \$0.02 premium increase per \$1,000 of coverage.

The Utah Retirement System (URS) remained constant except for the Tier II rate which decrease by .03 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%.

Ongoing SUU Appropriations for FY 2018

SUU received several specific appropriations from the Legislature this year including \$1.0 million for student athletic performance, \$807,500 for Enrollment Growth, \$319,800 in Performance Based funding and \$150,000 for the STEM pipeline initiative as outlined earlier in this report.

Enrollment Growth funding along with the first tier tuition increase allowed for the addition of nine (9) new faculty positions and nine (9) new staff positions at a total of \$615,587 and \$537,454 respectively. In addition to general compensation funding, some SUU faculty were awarded additional salary increases through rank advancements and earning tenure. These rank and tenure increases, funded entirely by the University, are estimated to total \$77,470 for FY 2018.

This spring the President’s Cabinet appropriated FY18 funds for various administrative items as outlined below. Being funded with ongoing funds, these items become part of department base budgets beginning July 1, 2017.

- \$198,800 Transfer new Academic Advisors from one-time to ongoing funds
- \$120,000 Legal and Diversity staffing and operations
- \$ 95,000 Create an ongoing operating budget for the “Jump Start” program
- \$ 87,800 Salary and benefits to move the Construction Management Instructor from one-time “shark-tank” to ongoing funds
- \$ 52,500 Hourly Wage to support an Assistant Coach for Excellence and Success (ACES) in the Office of Vice President for Student Affairs
- \$ 50,700 Salary and benefits to move the Summer School Coordinator to ongoing funds

- \$ 50,000 Data-breach Insurance and DUO Security subscription - both required by newly approved Regent policies
- \$ 40,200 Increased financial and NCAA audit expenses due to legislative cuts
- \$ 40,000 Alumni magazines, materials and campus events
- \$ 38,000 Department operating funds for 2016-17 and 2017-18 new E&G supported hires (\$2,000 each)
- \$ 35,300 Salary and benefits to partially fund an Assistant Professor of Music
- \$ 25,000 To conduct required annual Payment Card Industry (PCI) penetration testing
- \$ 7,650 Start-up costs for the President’s Leadership Academy
- \$ 2,500 Annual subscription fee for EthicsPoint software utilized by Internal Audit for the reporting of anonymous complaints and concerns

One-Time SUU Appropriations

Based on projections for SUU’s FY 2017 year-end budget balance, one-time funds were made available in the spring of 2017 for allocation. In summary, \$1.9 million in one-time funds were appropriated for the following uses:

- \$331,700 Remodeling projects for various departments on campus
- \$250,000 Additional adjunct funding due to enrollment growth
- \$199,000 Support of international student recruiting and programming
- \$198,800 Continuation of academic advisors funded through “Shark Tank”
- \$165,800 Student recruitment with emphasis in the Las Vegas area
- \$152,800 Various campus initiatives and program needs

\$146,700	Enrollment management and recruiting consulting
\$123,700	Computers and technology enhancements
\$111,900	Semester and Day in the Parks project
\$101,700	Student Success Coach and Student ACES
\$ 40,000	Faculty Evaluation System (IDEA)
\$ 25,000	Support for the Tour of Utah
\$ 25,000	Support of the Leavitt Center
\$ 22,200	Cover increased financial audit costs for the University

In addition to these one-time appropriations, the University continues its carryforward policy implemented in 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 when those occur. These transfers will be made in late summer once the University financials have been balanced and closed. Departments are required to provide an outline of planned uses of carryforward funds annually in their budget submission.

Retirees

As is always the case at the end of another fiscal year, some of our employees reach that wonderful point of retirement and this year is no exception. During FY17 the following employees retired from the University:

Regular Retirees

Lynne Brown	Student Support Services - Director
Robert Ogie	ADA Program – Disability Support Spec.
Lohra Wolden	Student Support Services – Math Spec.
Rebecca Rasmusson	Nursing – Assistant Professor
Bruce Barker	Graduate Studies – Professor Secondary Ed
William Byrnes	MFA – Professor of Arts Administration
Deborah Snider	Art – Assistant Professor Art Education

Wynne Summers	English – Associate Professor English
Christine Taylor	Legal Studies – Lecturer of Criminal Justice/Paralegal Studies
Carl Templin	Business - Dean
David Ward	Engineering – Assoc. Professor Electronics Technology
Rudia Heddings	History & Sociology – Administrative Assistant II
David Rees	Accounting – Professor Accounting
Joan Young	Psychology – Administrative Assistant II
Jan Carey-McDonald	Financial Aid - Director
Cathlyn Allred	Registrar – Scheduling/Processing Clerk



Early Retirees

Belinda Rowley	Controller’s Office – Travel Processing Specialist
R. Scott Phillips	Utah Shakespeare Festival – Executive Director
Mona Taylor	Tutoring Center – Assistant Director, Academic Support
Dale Orton	Student Success – Executive Director
Loralyn Felix	Library – Assistant Professor Library Media
Debra Pool	School of Integrative and Engaged Learning – Administrative Assistant
Ricky Mendini	Athletics – Associate Athletics Director/Director of Sports Medicine

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 allow 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.

Michael Mower	Aviation – Executive Director
David Dyches	Aviation – Deputy Executive Director
Steven Meredith	Planning and Institutional Effectiveness – Assistant to the President
Mary Pearson	School of Business – Interim Dean
Britt Mace	College of Humanities and Social Science – Interim Dean
Debbie Corum	Athletics – Interim Director
David Hughes	Financial Aid – Director

Facilities and Improvements

SUU has been approved to received \$3,375,644 from the Utah Division of Facilities and Construction Management (DFCM) for the purpose of capital improvements in FY18 (See Table 3). Each year, in conjunction with the Vice President’s Office, the



Executive Director of Facilities Management submit requests to DFCM for the financial resources to implement needed upgrades and major improvements in our physical facilities.

Projects approved for FY18 include the Sharwan Smith Center Re-roof and Rotunda Skylight Replacement (which had to be delayed due to a shortage of glass in the construction industry), Several ADA Accommodation Projects, Juniper Hall Parking Lot Replacement, Centrum Fire Suppression System Upgrade, Science Center and Bennion Building Data Cable Upgrades, Campus Concrete Replacement, General Classroom Building Air Handler Replacement, and Blue Light Security Camera Upgrade.

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,

Handwritten signature of Marvin L. Dodge.

Marvin L. Dodge
Vice President
Finance & Administration

TABLE 1

SOUTHERN UTAH UNIVERSITY

Summary of Legislative Appropriations by Fund Source and Bill

FY 2018

		*						
	Base	Base Adjustments	Comp H.B. 8	ISF Rates S.B. 8	Student Athlete Performance	Enrollment Growth S.B. 2	STEM S.B. 2	Grand Total
Education and General								
General Fund	\$11,353,000	\$ -	\$ -	\$ -			\$ -	\$11,353,000
Education Fund	23,285,900	-	1,179,400	(700)	1,000,000	807,500	150,000	26,422,100
Dedicated Credit Revenue	41,796,900		393,200	(600)				42,189,500
Subtotal E&G	76,435,800	-	1,572,600	(1,300)			150,000	79,964,600
Education and General O&M								
General Fund								
Education Fund	676,700	(349,000)	3,500					331,200
Dedicated Credit Revenue	1,100		1,100					2,200
Subtotal E&G O&M	677,800	(349,000)	4,600	-			-	333,400
Educationally Disadvantaged								
General Fund	81,400							81,400
Education Fund	12,100		1,200					13,300
Subtotal Ed Dis	93,500	-	1,200	-			-	94,700
Rural Development								
General Fund	82,700							82,700
Education Fund	19,700		2,500					22,200
Subtotal Rural Dev	102,400	-	2,500	-			-	104,900
Shakespeare								
General Fund	9,100							9,100
Education Fund	12,500							12,500
Subtotal USF	21,600	-	-	-			-	21,600
Legislative Grand Total	\$77,331,100	\$ (349,000)	\$ 1,580,900	\$ (1,300)			\$ 150,000	\$80,519,200

* One-time reduction of O&M funding for SUU Business Building.

Post-Legislative Session Adjustments:

Estimated Net Tuition Revenue from 2.5% 1st-Tier Tuition Increase	2,206,000
Estimated Increase in Tuition Waivers & E&G Scholarships	(1,161,050)
Total Change in SUU Expected Tuition Revenue	1,044,950
Tuition Amount Required by H.B. 8 & S.B. 8	(393,700)
SUU Budget Adjustment for Tuition	<u>\$ 651,250</u>

Southern Utah University E&G Revenue Budget 2017-18

State Appropriated Funds:	38,106,300	47.1%
Tuition Collection Funds:	42,842,950	52.9%
(a) Total E&G Budgeted Funds:	80,949,250	100.0%

(a) Ties to SUU 2017-18 A-1 Budget Report and does not include Educational Disadvantage, Rural Development, or Shakespeare Appropriations

Table 2
USHE Tuition & Fee Schedule ⁽¹⁾

U of U ⁽²⁾	USU ⁽³⁾	WSU	SUU	Snow	DSU	UVU	SLCC
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Undergraduate Tuition

Resident Student	\$ 7,697	\$ 6,104	\$ 4,773	\$ 5,918	\$ 3,276	\$ 4,308	\$ 4,962	\$ 3,319
Nonresident Students	\$ 26,940	\$ 19,656	\$ 14,321	\$ 19,530	\$ 11,966	\$ 13,776	\$ 15,376	\$ 10,582

Fees

Student Activity/Support Fees	\$ 302.06	\$ 237.18	\$ 316.54	\$ 125.50	\$ 99.20	\$ 223.00	\$ 137.72	\$ 144.00
Building Bond Fees	-	276.64	244.02	212.00	-	-	188.18	118.00
Building Support Fees	258.48	17.42	70.88	110.00	176.30	303.50	107.84	61.00
Athletic Fees	165.38	270.28	140.84	206.00	75.00	162.00	208.70	69.00
Health Fees	40.96	88.34	57.72	40.00	20.00	31.50	18.54	33.00
Technology Fees	238.90	127.02	94.92	64.00	39.90	52.00	15.94	29.50
Transportation Fees	116.70	47.28	14.14	-	-	-	13.08	4.00
Other Fees	5.00	5.98	-	-	-	-	-	3.00
Total Fees	\$1,127.48	\$1,070.14	\$ 939.06	\$ 757.50	\$ 410.40	\$ 772.00	\$ 690.00	\$ 461.50

Note: Fee distributions refer to main campuses only. Branch campuses and centers may have a different distribution of the same total fee amount.

Total Undergraduate Tuition and Fees

Resident Student	\$ 8,824	\$ 7,174	\$ 5,712	\$ 6,676	\$ 3,686	\$ 5,080	\$ 5,652	\$ 3,781
Nonresident Students	\$ 28,067	\$ 20,726	\$ 15,260	\$ 20,288	\$ 12,376	\$ 14,548	\$ 16,066	\$ 11,044
Fees as a % of Resident Undergraduate Tuition and Fees	12.78%	14.92%	16.44%	11.35%	11.13%	15.20%	12.21%	12.21%

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 2017

Table 3

FY18 Capital Improvements List for Facilities

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 2018 Capital Improvements

As approved by Utah State Building Board, April 2017

Smith Center Reroof and Rotunda Skylight Replacement	\$	895,875
Hunter Conference Center ADA Path and Pedestrian Safety		550,000
Juniper Parking Lot Replacement		400,000
Observatory Pave Road/Parking Lot for ADA Accommodation		325,000
Centrum Fire Suppression System Upgrade		250,000
Science Center Data Cable Upgrade		239,769
Campus Concrete Replacement		200,000
SUU Valley Farm ADA Restroom and Path Upgrade		165,000
General Classroom Building Air Handler Replacement		140,000
Blue Light Security Camera Upgrade		130,000
Bennion Building Data Upgrade		80,000
Total 2017-18 Capital Improvements	\$	<u>3,375,644</u>
Total 2016-17 Capital Improvements	\$	<u>3,547,387</u>
Total 2015-16 Capital Improvements	\$	<u>3,001,830</u>
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 17-18 (New Year) Compared to FY 16-17 (Prior Year)

FY 17-18 (New Year)							
Administrator	Salaries	Wages	Benefits	Operating Expense *	Scholarships	Transfers	Total Budget
Pres Scott Wyatt	\$ 3,745,086	\$ 70,527	\$ 1,558,960	\$ 265,355			\$ 5,639,928
Provost Brad Cook	25,976,244	850,719	10,525,698	2,689,116			40,041,777
VP Stuart Jones	1,902,369	223,234	804,792	1,073,840			4,004,235
VP Jared Tippets	3,224,226	469,820	1,395,330	721,214			5,810,590
VP Mindy Benson	604,947	25,440	254,738	265,932			1,151,057
VP Marvin Dodge	6,917,126	1,970,802	2,980,621	5,753,326			17,621,875
Institutional	(325,918)	(133,546)	552,477	383,096	4,500,000	1,703,679	6,679,788
TOTAL	\$42,044,080	\$ 3,476,996	\$18,072,616	\$11,151,879	\$ 4,500,000	\$ 1,703,679	\$80,949,250
FY 16-17 (Prior Year)							
Administrator	Salaries	Wages	Benefits	Operating Expense *	Scholarships	Transfers	Total Budget
Pres Scott Wyatt	\$ 3,502,702	\$ 44,397	\$ 1,455,934	\$ 305,694	\$ -	\$ -	\$ 5,308,727
Provost Brad Cook	24,812,650	864,739	10,031,163	2,578,342			38,286,894
VP Stuart Jones	1,733,066	223,234	732,767	1,106,684			3,795,751
VP Jared Tippets	3,192,016	383,847	1,357,667	713,418			5,646,948
SAP Terri Day	1,558,328	119,265	654,126	578,173			2,909,892
VP Mindy Benson	603,540	25,440	254,147	215,982			1,099,109
VP Marvin Dodge	4,965,658	1,860,093	2,162,886	5,063,169			14,051,806
Institutional	(325,918)	(133,546)	789,346	262,283	4,500,000	723,308	5,815,473
TOTAL	\$40,042,042	\$ 3,387,469	\$17,438,036	\$10,823,745	\$ 4,500,000	\$ 723,308	\$76,914,600
Increase (Decrease) from 2016-17	\$ 2,002,038	\$ 89,527	\$ 634,580	\$ 328,134	\$ -	\$ 980,371	\$ 4,034,650
Percent Change	5.0%	2.6%	3.6%	3.0%	0.0%	135.5%	5.2%

* Includes Current, Travel and Capital Expense Budgets

TABLE 5

SOUTHERN UTAH UNIVERSITY

Summary Budget Distribution by Functional Category

FY 17-18 (New Year) Compared to FY 16-17 (Prior Year)

FY 17-18 (New Year)							
Functional Category	Salaries	Wages	Benefits	Operating Expense *	Waivers & Scholarships	Transfers	Total Budget
Instruction	\$20,976,105	\$ 599,729	\$ 8,441,489	\$ 1,415,308			\$31,432,631
Public Service	171,068		71,849	59,659			302,576
Academic Support	4,566,145	265,995	1,920,461	1,171,843			7,924,444
Library Support	1,125,266	79,294	475,572	294,520			1,974,652
Student Affairs	3,420,475	468,365	1,455,601	1,318,103			6,662,544
Athletics	2,858,504	17,574	1,188,700				4,064,778
Institutional Support	6,463,026	564,203	3,419,539	3,326,937		1,703,679	15,477,384
O&M of Physical Plan	2,466,491	1,415,169	1,096,072	3,562,509			8,540,241
Student Aid		66,667	3,333		4,500,000	-	4,570,000
TOTAL	\$42,047,080	\$ 3,476,996	\$18,072,616	\$11,148,879	\$ 4,500,000	\$ 1,703,679	\$80,949,250
FY 16-17 (Prior Year)							
Functional Category	Salaries	Wages	Benefits	Operating Expense *	Waivers & Scholarships	Transfers	Total Budget
Instruction	\$20,100,109	\$ 606,661	\$ 8,070,688	\$ 1,339,872	\$ -	\$ -	\$30,117,330
Public Service	167,464		70,335	63,159			300,958
Academic Support	4,296,929	275,690	1,786,304	1,025,192			7,384,115
Library Support	1,113,138	79,294	470,478	294,687			1,957,597
Student Services	3,293,969	382,392	1,398,170	1,350,067			6,424,598
Athletics	2,797,743		1,162,383			53,839	4,013,965
Institutional Support	5,912,180	555,096	3,424,297	3,178,775		669,469	13,739,817
O&M of Plant	2,360,510	1,421,669	1,052,048	3,571,993			8,406,220
Student Aid	-	66,667	3,333		4,500,000		4,570,000
TOTAL	\$40,042,042	\$ 3,387,469	\$17,438,036	\$10,823,745	\$ 4,500,000	\$ 723,308	\$76,914,600
Increase (Decrease) from 2016-17	\$ 2,005,038	\$ 89,527	\$ 634,580	\$ 325,134	\$ -	\$ 980,371	\$ 4,034,650
Percent Change	5.0%	2.6%	3.6%	3.0%	0.0%	135.5%	5.2%

* Includes Current, Travel and Capital Expense Budgets

Tables 6 – 14

2017-18 Base Budgets

The pages that follow contain a summary report of E&G budgets for fiscal year 2017-18. 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, 2018. Budgets are subject to one-time and ongoing changes during the year.

TABLE 6

Southern Utah University
Base Budget for FY18 - Detail Budget Pages

FUNCTIONS	DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Instruction	Academic Accreditation				52,000			52,000
	Academic Affairs	1,157,797	48,620	262,153	53,382			1,521,952
	Academic Confs & Publications	29,401	4,973	12,597	70,090			117,061
	Accounting	750,713	2,400	315,419	6,000			1,074,532
	Agriculture & Nutrition	654,451	5,113	275,125	11,025			945,714
	Art & Design	887,933	5,113	372,882	22,473			1,288,401
	Aviation Program	147,502		61,645	31,573			240,720
	Ballroom Dance		23,880	1,194				25,074
	Biology	1,142,058	44,418	481,885	25,050			1,693,411
	Business Faculty Scholarly Support				12,152			12,152
	Business Instructional Reserve				19,672			19,672
	Center For Shakespeare Studies	10,210		4,288	35,000			49,498
	Communication Masters	78,124	4,091	32,853				115,068
	Communications	630,608	17,896	265,750	15,605			929,859
	Comp Sci & Info Sys	728,458	35,792	307,436	16,028			1,087,714
	Cose Faculty Scholarly Support				40,471			40,471
	Economics & Finance	743,041	2,400	312,197	6,360			1,063,998
	Edhd Faculty Scholarly Support				13,874			13,874
	Engineering	742,965	14,087	312,750	14,750			1,084,552
	Engineering Init	240,774		100,819	144,974			486,567
	Engineering Initiative -CSIS				25,000			25,000
	English	1,205,544	12,815	506,969	21,441			1,746,769
	Environmental Educ	11,773		4,945	27,165			43,883
	Faculty Sabbatical	24,841		5,465				30,306
	Festival of Excellence				15,000			15,000
	Field Services				4,720			4,720
	First-Year Experience		3,732	187				3,919
	Foreign Lang & Philosophy	574,637	13,294	242,012	10,796			840,739
	Graduate Education	510,608	10,509	214,981	18,200			754,298
	History & Sociology	756,712	11,658	318,402	12,391			1,099,163
	Honors Program	54,150	5,829	22,820	24,070			106,869
	Hotel, Resort & Hospitality Managemen	273,350		114,807	7,000			395,157
	HSS Faculty Scholarly Support				32,977			32,977
	HSS Instructional Reserve		1,041	52				1,093
	JumpStart	64,031		22,256	95,000			181,287
	MACC		3,000	150	1,500			4,650
	Management & Marketing	809,453	2,400	340,090	6,534			1,158,477
	Masters Of Public Administration	116,765		49,041	2,000			167,806
	Masters Sports Conditioning	76,632		32,185	1,278			110,095
	Mathematics	1,012,542	20,453	426,290	25,600			1,484,885
	MBA		3,000	150	1,500			4,650
	MFA Program	107,627	49,937	47,700	7,000			212,264
	Military Science	19,967	2,184	8,495	10,000			40,646
	Music	674,790	4,825	283,653	45,050			1,008,318
	Nursing	726,944	4,126	305,523	70,774			1,107,367
	Paralegal	49,343		20,724				70,067
	Phys Ed Outdoor Rec & Man	101,874	1,013	42,838	10,000			155,725
	Phys Education	540,184	4,556	227,105	24,000			795,845
	Physical Science	1,298,716	21,475	546,534	26,500			1,893,225
	Poli Sci & Crim Just	547,312	14,010	230,572	16,360			808,254
	Psychology	767,461	16,362	323,152	14,323			1,121,298
	PVA Faculty Scholarly Support				17,469			17,469
	Science Instructional Reserve		27,407	1,370	4,647			33,424
	Speech & Presentation Center	10,509	7,088	4,768	5,120			27,485
	STEM				150,000			150,000
	Summer School	799,660		175,925				975,585
	Teacher Education	915,196	8,606	384,813	37,769			1,346,384
	Testing Center	29,063	21,352	13,274	2,000			65,689
	Theatre & Dance	861,610	7,158	361,464	32,505			1,262,737
	Tutoring Center	78,276	69,116	36,332				183,724
	Venture Course	12,500		5,250	19,140			36,890
	Writing Labs		44,000	2,200				46,200
	Instruction Total	20,976,105	599,729	8,441,489	1,415,308			31,432,631

TABLE 7

Southern Utah University
Base Budget for FY18 - Detail Budget Pages

FUNCTIONS	DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Public	Event Waivers				5,000			5,000
Service	Regional Services Partnerships				44,659			44,659
	Rural Health Partnerships	82,014		34,446				116,460
	Science Fair				10,000			10,000
	Small Business Dvlp Cntr	89,054		37,403				126,457
	Public Service Total	171,068		71,849	59,659			302,576

TABLE 8

Southern Utah University
Base Budget for FY18 - Detail Budget Pages

FUNCTIONS	DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Academic	Academic & Career Advising	529,311		242,149	28,000			799,460
Support	Academic Computing	271,520	14,657	113,241	31,500			430,918
	Academic Grants	178,419		74,936	15,000			268,355
	Ascap/Bmi				107,261			107,261
	Associate Provost	259,124		108,526	51,573			419,223
	Associate Provost - Grad Prog				5,000			5,000
	Braithwaite Gallery	60,000	2,045	25,302	4,000			91,347
	Business - Dean	341,276	12,558	143,352	20,782			517,968
	Campus Tech Support	106,598		44,465	394,325			545,388
	Catalog				8,247			8,247
	Community Engagement	189,850	506	78,736	16,849			285,941
	Continuing & Prof Studies	273,619	16,640	115,446	18,399			424,104
	COSE - Dean	287,060	23,211	121,149	59,278			490,698
	Creative Writing Conference				7,200			7,200
	Creative/Innovative Engagement	125,033	56,980	53,443	10,000			245,456
	Education - Dean	216,450	3,499	91,084	39,961			350,994
	Faculty Center	38,025		15,971	10,000			63,996
	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	41,003		17,221	7,222			65,446
	Global Engagement	117,355	7,500	49,169	20,000			194,024
	Honors Societies	-		-	2,000			2,000
	HSS - Dean	172,431	13,823	72,806	26,805			285,865
	Information Mediation	62,712	-	26,033	49,673			138,418
	Information Tech	263,480	39,054	111,788	25,200			439,522
	Kolob canyon Review				3,000			3,000
	Michael O. Leavitt Center	59,532	23,384	25,867	19,938			128,721
	On-Line Course Development	20,377		4,483				24,860
	Outdoor Engagement	152,175	3,038	63,065	22,945			241,223
	PVA - Dean	258,846	21,147	109,773	20,234			410,000
	Released Time	77,400		17,028				94,428
	Student Media	242,108		101,522				343,630
	Undergrad Research				27,400			27,400
	University - Dean	222,441	27,953	93,905	22,577			366,876
	Academic Support Total	4,566,145	265,995	1,920,461	1,171,843			7,924,444

TABLE 9
 Southern Utah University
 Base Budget for FY18 - Detail Budget Pages

FUNCTIONS	DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Library	Library	1,125,266	79,294	475,572	92,471			1,772,603
	Library - Serials/Databases				197,492			197,492
	Library Faculty Scholarly Support				4,557			4,557
	Library Total	1,125,266	79,294	475,572	294,520			1,974,652

TABLE 10
 Southern Utah University
 Base Budget for FY18 - Detail Budget Pages

FUNCTIONS	DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Student Affairs	Academic Records & Student Affairs	147,250		61,539	8,000			216,789
	Access & Inclusion				10,112			10,112
	ADA Hearing Impaired				43,200			43,200
	ADA Program	82,814	34,596	36,512	17,839			171,761
	Admissions	635,932	126,295	270,917	372,714			1,405,858
	Aquatic Center	37,128	7,166	15,952				60,246
	Asst VP Student Affairs	100,450		42,036	13,112			155,598
	Campus Recreation	44,794		18,813				63,607
	Career & Professional Development	142,407	21,000	60,861	6,418			230,686
	College Connections		15,000	750				15,750
	Commencement				9,249			9,249
	Completion & Student Success	170,000		71,400	10,087			251,487
	Counseling	392,320		164,774				557,094
	Diversity Center	65,124	3,231	27,514	33,587			129,456
	Drug & Alcohol Prev	29,000	4,000	12,380	3,032			48,412
	Emergency Management				39,200			39,200
	Financial Aid	387,839	25,617	164,173	27,015			604,644
	Hispanic Center				5,000			5,000
	International Student Engagement	511,170	60,472	216,552	268,045			1,056,239
	Non Traditional & Returning Students		26,115	1,306	8,937			36,358
	Outdoor Recreation Center	46,615		19,578				66,193
	Parent & Family Services	25,000		10,500	30,172			65,672
	Registrar	171,632		72,085	18,683			262,400
	Residence Life	44,231		18,577	8,000			70,808
	Strategic Planning/Retention	-	124,623	6,231	322,673			453,527
	Student Involvement & Leadership	105,231		44,197				149,428
	University Orientation	35,000		14,700				49,700
	Veterans Affairs	48,960		20,563	10,516			80,039
	VP Student Affairs	197,578	20,250	83,689	52,512			354,029
	Student Services Total	3,420,475	468,365	1,455,601	1,318,103			6,662,544

TABLE 11
 Southern Utah University
 Base Budget for FY18 - Detail Budget Pages

FUNCTIONS	DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Athletics	Athletic Admin	896,612		373,190				1,269,802
	Cheerleading		17,574	879				18,453
	Football	606,422		251,331				857,753
	Golf	67,245		28,243				95,488
	Gymnastics	143,549		60,291				203,840
	Men's Basketball	333,970		138,584				472,554
	Men's Tennis	41,700		17,208				58,908
	Soccer	87,253		36,095				123,348
	Softball	83,440		35,045				118,485
	Sports Medicine	66,860		27,347				94,207
	Track & Cross Country	169,783		70,513				240,296
	Volleyball	123,348		51,255				174,603
	Women's Basketball	201,722		83,652				285,374
	Women's Tennis	36,600		15,066				51,666
Athletics Total		2,858,504	17,574	1,188,700				4,064,778

TABLE 12
 Southern Utah University
 Base Budget for FY18 - Detail Budget Pages

FUNCTIONS	DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Institutional Support	Admin Systems	605,152	24,150	252,923	45,128			927,353
	Alumni Relations	202,582	15,440	85,550	75,000			378,572
	Asst VP Finance - Treasurer	111,719	12,379	47,541	99,700			271,339
	Benefits Consulting				37,000			37,000
	Board Of Trustees	5,094		1,121	24,495			30,710
	Brand Strategy	202,626	28,435	86,525	357,170			674,756
	Budget	232,631	12,150	98,313	10,392			353,486
	Bursar	135,428		56,880	60,000			252,308
	Campus Accreditation				16,961			16,961
	Centrum Ticket Office	48,392	8,815	20,663				77,870
	Contingency				1,008,351			1,008,351
	Controller	777,555	43,987	328,772	58,085			1,208,399
	E&G Benefit Pool			696,034				696,034
	E&G Transfers (Athletics)						1,053,580	1,053,580
	E&G Transfers (Comm Outreach Ctr)						217,801	217,801
	E&G Transfers (Early Retirement)						432,298	432,298
	Employee Background Checks					12,500		12,500
	Enrollment Management					201,757		201,757
	Faculty Athletic Rep					1,000		1,000
	Football Pregame Activities					15,800		15,800
	Founders Day					20,000		20,000
	Governmental Relations					8,659		8,659
	Guest Services	47,613	14,000	20,534	4,772			86,919
	H.R. - People Admin					18,500		18,500
	Holiday Gala					20,000		20,000
	Human Resources	304,121	24,027	128,728	18,222			475,098
	Information Services	322,085	1,744	135,363	4,393			463,585
	Institutional Events				30,000			30,000
	Institutional Research	223,871		93,720	16,078			333,669
	Internal Audit	135,775	16,221	57,837	13,500			223,333
	IT security	150,162		62,456	13,200			225,818
	ITPCI		19,048	952	36,000			56,000
	Legal Counsel	147,900	8,556	61,934	12,872			231,262
Liab & Fire Insurance					388,203		388,203	
Motor Pool	18,904		7,776	7,273			33,953	

TABLE 12 (continued - Institutional Support)
 Southern Utah University
 Base Budget for FY18 - Detail Budget Pages

FUNCTIONS	DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
	Other Funds Reimbursed				(165,773)			(165,773)
	Pep Band Support		7,346	367				7,713
	Planning & Institutional Eff	69,000	10,000	29,480	8,000			116,480
	Post Office	46,140	11,249	19,941				77,330
	President's Office	356,267	27,051	149,060	150,209			682,587
	Property Management				74,502			74,502
	Provost's Office	261,050	14,837	110,077	81,036			467,000
	Public Safety	314,203	97,754	135,445	23,119			570,521
	Purchasing	167,369	13,883	70,989	8,438			260,679
	Receiving		22,695	1,135	3,500			27,330
	Regional Services	93,199		38,838	25,148			157,185
	Safety & Risk	68,112	17,156	29,159	72,441			186,868
	Staff Association	4,450		979	5,740			11,169
	Staff Development				30,000			30,000
	Strategic Initiatives	6,614		2,778	52,211			61,603
	Student Center Rent				123,012			123,012
	Title IX	80,000		33,600				113,600
	Tournaments & Recog				8,426			8,426
	VP Advancement	682,194	43,376	286,120	109,209			1,120,899
	VP Finance & Administration	231,588	41,104	99,016	30,277			401,985
	VP of Alumni & Community Relations	138,098	10,000	58,501	12,650			219,249
	Web Services	253,132	13,800	105,781	19,271			391,984
	Wellness Program	20,000	5,000	4,650	20,510			50,160
	Institutional Support Total	6,463,026	564,203	3,419,539	3,326,937		1,703,679	15,477,384

TABLE 13
 Southern Utah University
 Base Budget for FY18 - Detail Budget Pages

FUNCTIONS	DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
O&M Plant	Auxiliary Reimburse (General)				(60,400)			(60,400)
	Auxiliary Reimburse (SSC & BTSCA O&M)				(1,195,121)			(1,195,121)
	Auxiliary Reimburse (SSC Allocation)	(325,918)	(200,213)	(146,896)	673,027			
	Campus Development				20,448			20,448
	Code & Maint Contracts				215,332			215,332
	Consultants				22,220			22,220
	Custodial Services	453,953	971,230	236,957	263,987			1,926,127
	Energy Conservation				20,000			20,000
	Facilities Management Business Ops	48,171	40,500	22,094	19,181			129,946
	Facilities Management Internships		18,587	929				19,516
	Facilities Services	250,541		104,248				354,789
	Fire Systems Maintenance				10,887			10,887
	Grounds	362,837	195,848	160,736	179,998			899,419
	Heat Plant Operation	183,095	70,875	79,791	60,644			394,405
	Institutional Residence Maint				21,300			21,300
	Physical Plant Admin	152,062	29,869	64,783	107,318			354,032
	Repairs & Renovation	670,097	251,998	291,776	260,007			1,473,878
	Special Projects/Initiatives				100,908			100,908
	Util Serv - Fuel & Pwr				2,295,032			2,295,032
	Util Serv - Garbage		9,000	450	62,844			72,294
	Util Serv - Sewer & Wtr				228,353			228,353
	Utility Services	671,653	27,475	281,204	256,544			1,236,876
	O&M Plant Total	2,466,491	1,415,169	1,096,072	3,562,509			8,540,241

TABLE 14
 Southern Utah University
 Base Budget for FY18 - Detail Budget Pages

FUNCTIONS	DESCRIPTION	SALARIES	WAGES	BENEFITS	OPERATING	FIN AID	TRANSFERS	TOTALS
Financial	Edge Scholarships		66,667	3,333		120,000		190,000
Aid	Housing Scholarships (Honors)					40,000		40,000
	Special Scholarships (Academics)					3,853,381		3,853,381
	Special Scholarships (Athletics)					210,119		210,119
	Special Scholarships (Need-Based)					276,500		276,500
	Financial Aid Total		66,667	3,333		4,500,000		4,570,000
Institutional Total		42,044,080	3,476,996	18,072,616	11,151,879	4,500,000	1,703,679	80,949,250

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.

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

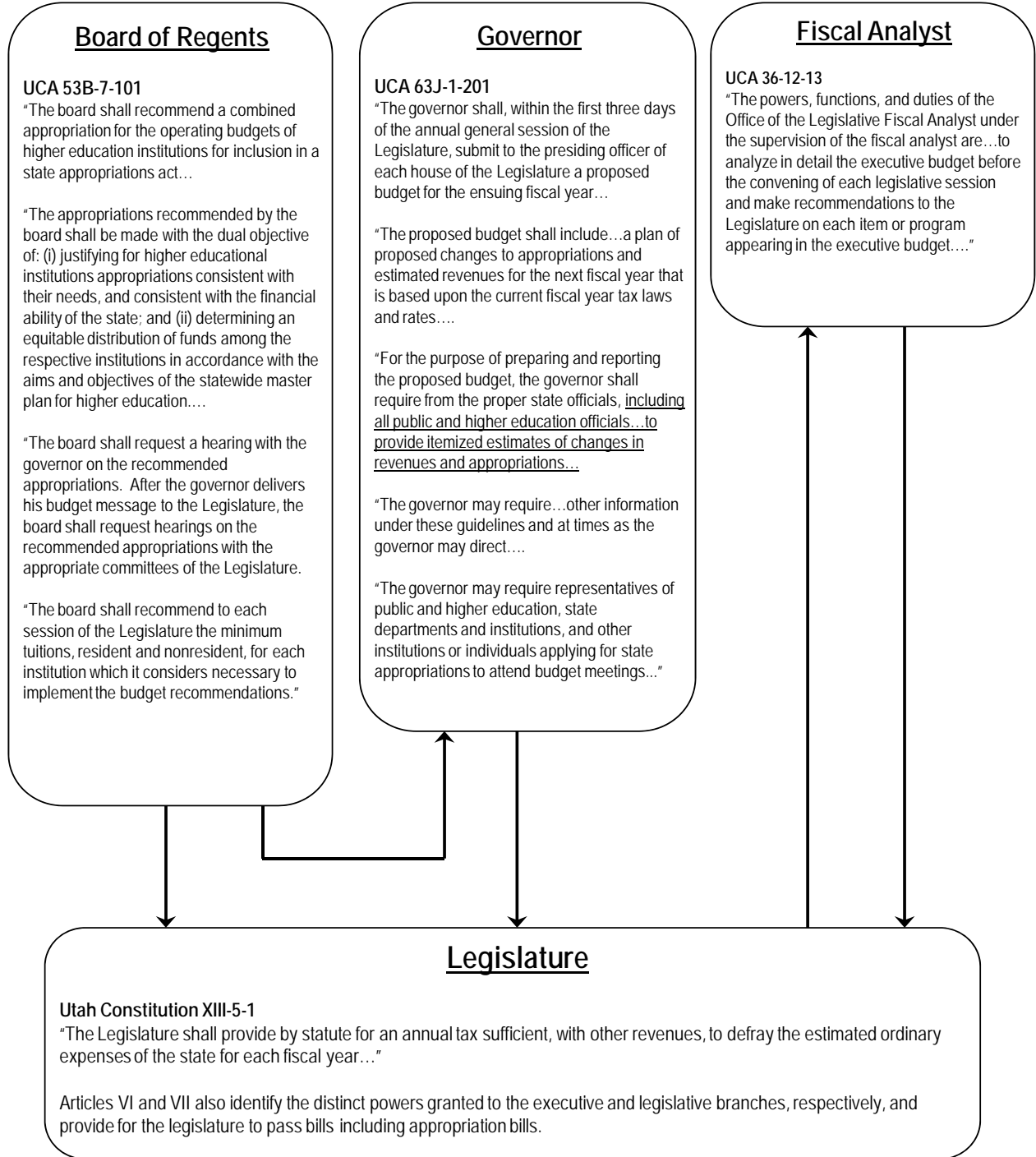
The passage of the appropriations bills at the conclusion of each legislative session is the culmination of months of preparation and deliberation. In addition to the governor and legislature, funding for higher education involves cooperation among the Utah System of Higher Education (USHE), the State 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).

Item: Dates:	Guidelines and Hearings 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.
Item: Dates:	Institutional Requests August	OCHE collects and analyzes the institutional requests. OCHE prepares consolidated base budget recommendations for SBR consideration.
Item: Dates:	Budget Hearings/Adoption 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.
Item: Dates:	Budget Preparation 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.
Item: Dates:	Budget Presentation December	The Governor’s Office publicly releases the governor’s budget recommendations.
Item: Dates:	Fiscal Analyst Review 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.

Item: Dates:	Legislative Deliberations 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.
Item: Dates:	Governor's Signature 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.
Item: Dates:	Budget Implementation and Approval 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 1st and ends on the following June 30th. 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.

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.

Budget Staff

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

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