

R501-1. Purpose: To provide definitions of terms for budgeting purposes in the Utah System of Higher Education; provide guidelines for applied technology education programs; prohibit the use of carry over surpluses for salaries; and provide budgeting and tuition waiver guidelines for higher education's participation in the State Board of Education vocational rehabilitation program.

R501-2. References

- 2.1. Utah Code §53B-7-101 (Combined Requests for Appropriations)

R501-3. Definitions

- 3.1. **Full-Time Equivalent Regular Faculty:** A full-time equivalent shall be determined on the following basis:

- 3.1.1. An individual hired for the academic year, by appointment, whose primary assignment is teaching. Their contact hours as to a full load will be determined by the institution in relation to any essential departmental policy or discipline, approved by the administration. For example, a retired professor teaching three hours each quarter in the Department of Physics, at a very modest stipend, would be counted as one-third FTE faculty if the teaching load established for the Department of Physics by the University of Utah is 9 hours. If the teaching load has been established at 12 hours such an individual would be counted as .25 FTE faculty, and so on.

- 3.1.2. Any administrative staff or part-time lecturer teaching a class in addition to his or her other duties shall be prorated and equated to an FTE basis by use of hours of credit the class carries in relation to a full-time load as determined by college department or discipline policy approved by the administration (indicated in Item 1 above). For example, if the Vice President for Administrative Services teaches one course in management, for 2 hours credit, in one quarter, once a year, and if the teaching load in the Department of Management is 12 hours, the Administrative Vice President would be listed as one-sixth FTE faculty member for that particular quarter, or on the basis of the entire year, one-eighteenth or the appropriate decimal fraction thereof for the entire year.

- 3.1.3. Regular faculty members who have reduced teaching assignments with part of their time related to research or other assignments shall be prorated to an FTE by use of hours of credit the class carries in relation to the full-time load as determined by college department or discipline policy as approved by the administration. For example, a professor of chemistry, who is authorized by the institution to conduct and administer a research grant involving shale oil extraction, and is on part salary from the Department of Chemistry budget, devoting part time to the research project, and who teaches a 6-hour load each quarter, would be counted as one-half FTE faculty member if the full load in that particular university department is 12 hours per quarter, and so on.

- 3.2. **Graduate Teaching Assistants and Wage-Rated Instructors:** Graduate teaching assistants and wage-rated instructors having class teaching responsibility shall be prorated on a FTE basis, by using hours of credit the class carries in relation to a full-time load of faculty within the same department. Teaching assistants and wage-rated instructors will be reported separately to 1 and 2 above on an FTE basis.

¹ Adopted June 24, 1975; amended July 21, 1975, June 22, 1976, May 9, 1986, and March 25, 1994.

3.3. Classified Personnel

3.3.1. "Classified personnel" includes employees who are on a specific pay plan based on length of service and merit. The pay plan is based on job specifications which include job descriptions and job grades. Although middle managers and above may be included in the pay plan or pay scale, they are generally exempt from the term "classified personnel."

3.3.2. For the purpose of reporting classified personnel salaries and wages, it is recommended that the salaries of office trades and maintenance, custodial and service employees be included in this category. Administrative staff such as buyers, assistant purchasing agents, assistant controllers, research assistants and below should also be included as classified staff personnel.

3.4. **Administrative Staff:** Personnel who have jobs considered to be above the level of first-line supervisors will be excluded, or exempt, from the category of classified personnel. These jobs will include or be similar to purchasing manager, director of the budget, controller, director of financial aids, director of finance, director of physical plant, vice presidents, provosts, assistant to presidents, administrative department heads, etc.

R501-4. Guidelines

4.1. **Annualized Budgeting and Reporting for Applied Technology Education:** In the Utah System of Higher Education operating budget process:

4.1.1. all institutions will report both enrollments and costs on an annualized basis;

4.1.2. increased visibility will be given to applied technology education in the budget request; and

4.1.3. institutions with applied technology programs are encouraged to submit requests for funding, and/or to reallocate within their base budgets, to adequately fund year-round occupational education offerings as feasible and necessary for better response to the needs of employers.

4.2. **Prohibition of Use of Carry Over Surplus for Salaries:** Carry forward funds from one fiscal year cannot be used to adjust salaries for the subsequent fiscal year.

4.3. **Appropriations for Vocational Rehabilitation Program Tuition:** The State Board of Regents shall request that the legislature appropriate funds directly to the State Board of Education for payment of full tuition to each of the institutions of higher education under the State Board of Education vocational rehabilitation program.

4.4. **Tuition Waivers:** No waivers of tuition or fees shall be made by any of the institutions to vocational rehabilitation students.

4.5. **Operation and Maintenance Costs of Capital Facilities:** Operation and maintenance (O & M) costs of capital facilities projects will be included as a high budget priority if the Regents have approved both (1) the construction or acquisition of the facility or space, irrespective of funding source, and (2) the payment of O & M from state tax funds.

4.5.1. The amount of O & M costs included as a high budget priority will be the amount initially approved by the Regents, adjusted for appropriate inflationary cost increases, unless a different amount is justified.

4.5.2. O & M costs resulting from renovation (capital developments and improvements) will be included as a high budget priority if the renovation has been approved by the Regents. Except in unusual circumstances, Regent approval shall be obtained prior to the budget process and prior to any renovation requiring increased O & M funding.

4.5.3. O & M costs in excess of the amounts approved under 4.5.1. and

4.5.2. above will be included as a lower budget priority or funded with institutional funds unless the Board directs the costs be moved to a high budget priority.

4.5.3. O & M costs associated with leased facilities shall be treated as lease costs under the Regent's lease policies rather than as O & M costs of capital facilities.