

R501-1. Purpose: To provide definitions of terms for budgeting purposes in the Utah System of Higher Education; prohibit the use of carry over surpluses for salaries; provide budgeting and tuition waiver guidelines for higher education's participation in the State Board of Education vocational rehabilitation program; and address the operation and maintenance costs of capital facilities as a budget priority.

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 semester 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 may 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 semester, 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 semester, or on the basis of the entire year, one-twelfth 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 semester, would be counted as one-half FTE faculty member if the full load in that particular university department is 12 hours per semester, 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

¹ Adopted June 24, 1975, amended July 21, 1975, June 22, 1976, May 9, 1986, March 25, 1994, May 17, 2013 and May 16, 2014 (incorporation of R503, "Soft" to "Hard" Money and Report of Faculty on "Soft" Money).

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.

3.3. Classified Personnel: Includes employees who are non-exempt under the provisions of the Fair Labor Standards Act (FLSA).

3.4. Administrative Staff: Includes employees who are exempt under the provisions of the FLSA.

3.5. One-Time Federal Funds: As used in this policy, "one-time federal funds" means a set amount of money from any federal government source that a USHE Institution does not have reason to believe will be available in the future on an on-going basis.

R501-4. Guidelines

4.1. 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.

4.2. 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.

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

4.4. 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.

4.4.1. 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.

4.4.2. 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.

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

4.4.4. 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.

4.4.5. 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.

4.5. Review Each Item on Own Merits: The Board encourages institutions to consider, when accepting one-time federal funds, that a future budget request for replacement of expiring one-time federal funding with state appropriations will be based on its own merits as if it were a new program.

