

B-6 Instructions

Utah System of Higher Education											
Form B-6: Institutional Strategic Reinvestment Plan											
1. Purpose of the Form:											
<p>Utah Code 53B-7-107(4)(b) requires the Utah Board of Higher Education to review and approve institutional strategic reinvestment plans.</p> <p>This form is designed to capture data and supporting documentation on institutional proposed strategic reinvestment plans, including areas of reinvestment and disinvestment, reallocated funding amounts and sources of funding, and empirical and analytical justification for proposed items of reallocation. Note that the Commissioner's Office has created and assembled numerous resources to assist institutions in strategic reinvestment plan development, and the Commissioner and staff are available for consultation and collaboration in plan development at institution discretion.</p>											
2. Instructions for completing the form:											
Strategic Reinvestment Detail											
A. List all reallocation items on the summary form, including the NAUCBO categories to/from which the reinvestments/disinvestments will occur:											
Academic Support											
Institutional Support											
Instruction											
Student Services											
Research											
B. Complete one Detail Form (tab) for each item listed on the Summary Form. For text/narrative responses, word processing documents or alternative submissions may be attached in lieu of populating the text boxes.											
C. Complete all applicable sections with requested detail, be specific and provide supporting documentation.											
Note that institutions may provide less detail for out-year (FY 2027 & FY 2028) reallocation items if uncertainty exists pertaining to those disinvestment/reinvestment opportunities.											
D.											
Please review the accompanying guidance Fiscal Year 2026 Institutional Strategic Reinvestment Guidelines & Resources prior to populating these forms. Institutional resources for plan development can be found in the below directory or through contacting the Commissioner's Office directly.											
Box\Strategic Reinvestment Plan Resources											
Preliminary Submission Due:						May 9, 2025					
Final Request Due:						May 23, 2025					

B-6 Detail Form

Utah System of Higher Education							
Form B-6: FY 2026 Institutional Strategic Reinvestment Plan Detail					Institution:		
					Prepared by:		
Item # & Title:					Due Date (Prelim & Final):	5/9/2025 & 5/23/2025	
					Submission Date:		
					FY 2026 One-Time	FY 2026 Ongoing	Total
Base State Tax Dollars							
New State Tax Dollars							
Total							
<p>1) Briefly describe the strategic reallocation item and why this item is proposed for reallocation. Please elaborate on how this item fits among allowable reallocation categories (e.g. Changes to instruction within colleges/departments/programs/courses, elimination of some administrative activities, implementation of new operational excellence initiatives, investments in student success interventions in high workforce demand programs, promotion of system alignment efforts, enhanced research activity, etc.)</p>							
<p>2) What methods, processes, data sources, evidence, and evaluatory criteria were used to determine this item as a candidate for reallocation, including factors specifically listed in 53B-7-107(3)(a) as relevant (i.e. enrollment data; completion rate and timely completion; discipline-related professional outcomes including placement, employment, licensure, and wage outcomes; current and future localized and statewide workforce demands; program-level cost; and institutional role and mission within the statewide system)?</p> <p>a.</p>							

	b.	For reinvestment in non-instructional reallocation items, describe how the proposed reallocation will specifically support instructional programs eligible for reinvestment.				
3)	What is the target year for full implementation of this reallocation item (i.e. FY 2026, FY 2027, FY 2028 or later)?					
4)	Budget:					
	a.	NACUBO Category				
	b.	Detail of reallocated expenditures				
			FY 2026 One-Time	FY 2026 Ongoing	FTE	
	i.	Faculty				
	ii.	Staff				
	iii.	Operating Expenses				
	Total:		\$ -	\$ -		
5)	For disinvestment reallocation items, how will the institution monitor budgets and expenditures to ensure state appropriations or new tuition and fee revenues do not supplant reallocated funds pursuant to 53B-7-107(6)(b)? For reinvestment reallocation items, how will the institution monitor budgets and expenditures to ensure that these activities experience the target net increase in funding?					
6)	Please provide any additional information that would be of interest to the Board or Legislature related to the approval of this reallocation item (including links and attachments at your discretion).					

B-6 Summary Example

Utah System of Higher Education							
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FY 2026							
						Institution:	USHE Example
						Prepared by:	
						Due Date:	
						Submission Date:	
				Reallocation Targets	FY 2026 Adjusted Beginning Base	FY 2026 Incremental New	FY 2028 Estimated Total*
				State Tax \$ Target	\$5,000,000	\$200,000	\$5,200,000
Institution Reallocation Items							
Please list your institution's proposed reallocation items below							
Item #	To/From	NACUBO Category	Reallocation Item Descriptive Title	Base/New	FY 2026 One-Time Back Out Amount	FY 2026 Ongoing Amount	
1	From - Disinvestment	Institutional Support	Unused Software Licenses in the College of XYZ	FY 2026 Base	\$0	-\$500,000	
2	To - Reinvestment	Instruction	Expand Public Budgeting Program	FY 2026 Base	\$0	\$500,000	
3	From - Disinvestment	Instruction	Discontinue Unpopular Course XYZ	FY 2026 Base	\$210,000	-\$300,000	
3	From - Disinvestment	Instruction	Discontinue Unpopular Course XYZ	FY 2026 Incremental New	\$21,000	-\$30,000	
4	To - Reinvestment	Research	Expand Research to Support Public Budgeting Program	FY 2026 Base	-\$210,000	\$300,000	
4	To - Reinvestment	Research	Expand Research to Support Public Budgeting Program	FY 2026 Incremental New	-\$21,000	\$30,000	
			<i>Continue until reallocation targets are met</i>				

*FY 2028 estimated reallocation total is the sum of known applicable reallocation appropriations, which for FY 2026 include the amounts shown in HB 1 item 92 from the 2025 GS and any incremental new appropriations subject to reallocation.