

Money in the College of Arts & Letters: Where Does It Come From, Where Does It Go? Frequently Asked Questions

How much money does the college have?

(Supporting documents: *FY11 Salary Savings Carry Forward*; *FY11 Expense Carry Forward*)

One way to answer this question is to look at what the college had last year. Realize that there are two components to the college's budget: (1) our original budget amount and (2) transfers in/out. Realize also that there are two budget "pots": (1) salaries and (2) operating.

1. For a big picture view of the college's salary budget, look at the *FY11 Salary Savings Carry Forward* document. This gives a summary of what salary dollars we started with on July 1, 2009, total transfers made in/out of units' budgets, what was spent, and what was left on June 30, 2011.
 - a. Original budget amount: The budget allocation at the start of the year for each of the departments and the salary budgets under the college.
 - b. Transfers: This is a net figure, including money that was transferred into departments for per course.
 - c. Adjusted budget: Original budget amount + transfers
 - d. Expenditures: Total amounts spent on salaries during FY10.
 - e. Remainder: What we refer to as salary savings carry forward. This is the total one-time salary savings (i.e., cash) accumulated during FY11. Note: The lion's share of "remainder" in the departments is from open lines.
2. Similarly, for operating carry forward refer to the *FY11 Expense Carry Forward* document. "Budget adjustments" here are the same as "Transfers" in the salary savings summary. In the Dean's Office accounts (COAL-Admin, COAL-Travel, etc.), most of the budget adjustments were transfers from salary savings and/or operating carry forwards. In the academic departments, budget adjustments were a total of several sources, including transfers from the college (e.g., faculty travel allotments, major equipment) as well as transfers from other campus units (e.g., Honors College, Graduate College).
3. FY12: The adopted budget for the current fiscal year is [online](#). There are two documents. One is called the [Budget Book](#) and includes the individual budgets within the cost centers, e.g., academic departments. The budgets for COAL begin on page 51. The other is called the [Operating Budget Book](#). The budget summaries in this document are at the cost center level only, but the last section is an alphabetical list of employees with their budgeted salaries.

Where is the money?

What money do departments start with, and how is that amount determined?

(Supporting documents: *Budget Summary FY11 for each of the departments*)

1. Historical budgets: By and large, operating budgets don't change from year to year. In other words, what a department starts the new budget year with probably is the same as what it started with the previous year. It's pretty unusual to see across-the-board increases in operating budgets. More likely, increases are allocated to specific places for specific purposes.
2. Dean's adjustments to base budgets: Over the past four years I have added money to some departments' base budgets. For example, I added funding for a GA position to MCL's budget to make a year-to-year arrangement permanent. The last year the university had a state appropriations increase (4.2%) I added 4% to the departments' operating budgets (Note: the college's overall budget did not receive an increase; rather, we funded these departmental

increases internally through cost savings). Unfortunately, with the budget cuts for FY11 I had to take those increases back. Finally, over the years several departments, most notably MCL and Theatre & Dance, have supplemented their stagnant and insufficient operating budgets with annual royalties from offering telecourses (now referred to as iCourses). Since the dismantling of the College of Continuing Education these royalties now come to the college rather than directly to the department. Instead of making these departments continue to operate off of these contingent funds, I transfer a set amount to their budgets annually. These amounts are: English-\$2,300; MCL-\$40,000; Music-\$10,000; Theatre & Dance-\$20,000.

3. Annual review of proposed and actual expenditures: It is hard to look at just one or two years' worth of budgets and expenditures and determine just how much money a department should have, particularly in comparison to other departments. Each year the department heads submit a projected budget – including base budget, any anticipated income or transfers, and requested carry forward – and expenditures. At the end of each budget year we then also review how close their estimates came to the previous year's actual budget and expenditures. Over time we hope this will help us make sound decisions about possible reallocations.

What else gets added to department budgets annually?

(Supporting documents: COAL FY12 Funding Commitments)

1. Faculty/staff travel and development: Each year departments receive an allocation for faculty travel/development equal to their number of full-time faculty times a set per capita amount. (This has been \$800 the past two years; this year we raised it to \$1,000 because we have one-time savings to cover an increase.) Last year we established a similar fund for staff, managed in my office, which departments can access.
2. Operating carry forward: As part of their annual projected budget, department heads may request some or all of the department's operating carry forward be returned to the department for specified purposes. In nearly all cases, if not all (I'd have to go back and document), the entire amount requested has been granted.
3. Major equipment: Each fall the Provost's Office solicits requests from the colleges for major equipment funding. "Major equipment" is defined as costing at least \$5,000 and being a major purchase that a unit could not reasonably accommodate in its annual budget. The college contributes about 30% of the total cost of anything funded from the Provost's Office.
4. SCUF labs: The past two years COAL's total allocation from SCUF (Student Computer Usage Fees) has been reduced from previous levels. This year COAL is paying about \$35,000 to upgrade the Digital Arts Lab.
5. Extra-college sources: Some departments support dual credit courses and receive a share of revenues from that program. The Honors College historically has transferred money back to departments offering honors courses to help offset the cost of assigning faculty to teach those classes. These are two examples of money that departments rely on that come from outside the college.

How does "course funding" work? Course funding includes both the Summer School and Per Course budgets, from which the college pays for all non-salaried instruction, e.g., summer school, per course, overloads, sabbatical replacements, online enrollment incentives, intersessions.

1. Per course and supplemental pay: These are funded by the college but get expensed through the departments. For instance, the college approves a certain amount for a department to spend for per course in a given semester, then transfers money into the department at the end of the semester to cover that amount.
2. Annual course funding process: Each spring the departments submit tentative requests for fall course funding. In July, they update these requests and also submit a full annual course funding requests for fall/spring/summer, and these requests are updated periodically. Intersession funding requests are included in this process, as are estimates for online enrollment incentives (\$55/student).

What else does the college fund?

1. COAL budgets: There are separate recurring budgets within the COAL administrative area for several operations, including Electronic Arts, Ozarks Studies, and the Ozarks Celebration Festival.
2. Program support: These are commitments for support of specific programs, such as matching funds for national grants to the Ozarks Writing Project, support for the Ozarks Studies Institute, and annual payments for the Conn-Selmer Band Purchase agreement, as well as GA support in targeted areas. Most of these support agreements are for a specified length of time and/or are contingent on other funding.
3. Facilities and other major equipment: In addition to the Provost's annual major equipment funding, the college supports other infrastructure needs in the departments. For example, the college has provided funds to support renovations in the Art Annex, the dust collector in Brick City, and office reconfigurations in Craig Hall.
4. College-wide initiatives: Examples include incentives for grant writing and maintaining master advisor status, as well as the student achievement grants begun last year.
5. Various requests: The college receives numerous small requests for support each year. For example, the college contributes to speaker expenses for the Public Affairs Conference and other guests scholars/artists.
6. Faculty/staff computing: The college spends about \$70,000 each year on computer start-ups and replacements for faculty and staff.

How do we decide where the money goes?

Department budgets

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Course funding

1. Annual request process is overseen by the Associate Dean with assistance from the COAL Budget Officer.

2. Annual allocation decisions are made in consultation among the Department Heads, Associate Dean, and Dean.
3. Allocation decisions are guided by college policies regarding intersession, summer school, and enrollment management.

Major equipment

1. Department Heads submit prioritize requests from their units.
2. COALbin (Heads, Associate Dean, Dean) discuss all requests, rank them individually, then discuss again to arrive at consensus prioritization.
3. Prioritized list submitted to Provost's Office. Departments pledge 10% and the college 30% as a match to the Provost's 60% for approved requests.

Faculty/staff computing

1. The COAL Technology Committee sets policy regarding funding priorities, replacement schedule, etc.
2. COAL Instructional Technology Support Specialist and Distributed User Support Specialists maintain college and department inventories.
3. Annual replacements, upgrades, and start-ups recommended by ITSS, DUSS's, and Department Heads based on college policies and inventory.

Faculty/staff/student support (e.g., travel & development, incentives, student achievement grants)

1. Dean consults with Department Heads as part of annual budgeting and planning process.
2. Final amounts set by Dean.

Various specific requests

1. These individual, smaller requests are handled largely at the Dean's discretion. Department Heads are consulted with respect to larger one-time requests.
2. Typically departments are asked to share in the costs. For example, if a department asks the college to help bring a guest artist to campus, the department is expected to make some contribution to the total.

Operating carry forward

1. Departments' itemized requests for carry forward return are built into Department Heads' annual projected budget/expenditures.
2. Typically departments are granted their full carry forward request. Patterns of carry forward are being monitored to help us determine what base operating budgets should be and how much carry forward should be retained in departments versus retained at the college level to fund expenses across the college. For example, we have discussed setting aside funds centrally to cover photocopier replacements, since this is a major expense that is not covered by the Provost's major equipment fund.

Salaries and open lines

1. Department Heads annually submit and update 3-year hiring plans.
2. Normally, position requests are initiated in March for positions requiring national searches, e.g., a request would be made in March 2012 for a search to be conducted in academic year 2012-13 for a hire to begin working here in Fall 2013. These are discussed in COALbin, providing input to the Dean on the prioritization of the requests. Ultimately the Dean is responsible for prioritizing search requests.
3. Search requests must be approved by the Provost's Office. In recent years sometimes requests have had to be approved multiple times and sometimes individually by the President.