

## **Guiding Principles for Budget Decision Making**

*Revisions to 2012 Guidelines*

*Budgetary Affairs Committee*

*Adopted by FPC 1-5-21*

***On behalf of the faculty of the College of Education, the Budgetary Affairs Committee (BAC) respectfully submits these guidelines and principles for the Dean's consideration. The committee operated on the assumption that the Dean is responsible for decisions about the budget, but these decisions should take into consideration the guidelines and principles set forth by the Faculty Policy Council (FPC) in this document. We understand that, except in case of declared financial exigency, the Dean must first abide by the Collective Bargaining Agreement. These guiding principles can be revisited at the discretion of the FPC or the Dean.***

### **Overall Priorities for Decisions**

Budget decisions should be made based on program quality, strategic directions for the College and University, and maintaining or enhancing resources for the College. Program quality is not synonymous with program enrollment. While program cost can be readily measured, program value is more difficult to assess. Various indicators of program value include quality and diversity of faculty and students in the program; demand for graduates and enrollment indicators; State of Florida educational needs; ranking of programs with respect to peers; national and international recognition of program; and impact on the region, state, and nation.

Quality of faculty should be judged by criteria employed in annual faculty evaluations and tenure and promotion reviews. Criteria used to judge quality of students should include admission decisions criteria as well as professional accomplishments after program completion. Evaluation of programs in terms of enrollment-related indicators should take into account the number of faculty in the program and academic support provided by the program to other programs in the college. Resources and resource generation are defined here as (a) credit hour generation, (b) distance education funding, (c) external funding, and (d) fees for clinical services.

Finally, equity should always be at the forefront when budget decisions are made. This is especially important when budget reductions occur. Equity suggests that decision making must be fair and respectful of all who are influenced by these decisions, including faculty, staff, and students. In alignment with the university strategic plan to maintain diverse faculty, staff and students, equity will be considered around, but not limited to, racial/ethnic diversity, cultural diversity, socioeconomic diversity, geographic diversity, and other demographic characteristics (e.g., sex, gender, gender expression, disabilities, sexual orientation).

## **Principles**

1. Use the conditions in the active UF-UFF Collective Bargaining Agreement and memorandums of agreement as well as UF regulations to inform the decision-making framework.
2. Align allocations with the core functions of a college of education at a research-intensive AAU institution and the directions set forth by the college's strategic plan.
3. Evaluate academic units in terms of resource generation, quality of programs, and centrality to the core functions of a college of education at a research-intensive AAU institution and the directions set forth by the college's strategic plan.
4. Evaluate administrative units in terms of resource generation and centrality to the core functions of a college of education at a research-intensive AAU institution and the directions set forth by the college's strategic plan.
5. Cut administrative units before and proportionally more than academic units to the greatest extent possible.
6. Making budget decisions by attrition is not optimal. Vertical cuts are preferable to horizontal cuts.
7. Maintain incentives for new resource generating activities (e.g., writing grants, developing a distance education program or courses to support a distance education program, providing clinical or consulting services).
8. Ensure that any budget reductions related to faculty support are made with equity in mind across faculty roles, responsibilities, and salary levels, while maintaining quality support for programs and research.
9. Maintain funding to support understanding and enactment of the principles of equity, inclusion, and diversity among faculty, staff, and students.

## **Strategies**

10. Ask administrative and academic units that receive funds from the Provost's allocation to develop plans for dealing with anticipated cuts and for developing initiatives to increase future resource generation.
11. Differentiate faculty assignments as appropriate to reduce reliance on adjunct faculty and increase resource generation in relation to teaching, research and service assignment.
12. Evaluate critically the impact budget decisions have on our ability to support and maintain a diverse faculty, staff and student body.
13. Evaluate critically any venture requiring matching funds.
14. Maintain and prioritize resources to support junior faculty, for example where resources exist to support research and travel.
15. Give priority to preserving funding for and support of graduate students.
16. Ensure that reductions in salaries and benefits in whatever form they may take are made equitably and differentially depending on remuneration levels of administrators, faculty, and staff (i.e., higher paid personnel will be responsible for proportionally larger reductions than lower paid personnel).

17. In accordance with UF Furlough policy, the college shall define the potential employee group to undergo furlough based on organizational structure, type of work performed, funding source, and operational needs across all units.

### **Preparation for Decision Making**

18. Principles of shared governance should be followed as budget decisions are planned.
19. Make public the data elements and units of aggregation that will be used in decision making, and seek feedback from the BAC about them.
20. Solicit strategies about budget cuts and resource generation from the FPC, BAC, and other faculty, staff, and other affected groups.
21. Maintain transparency with staff regarding policies and procedures for budget development, maintenance, and adjustments that affect staff appointments, salaries, and fringe benefits.
22. Include staff in discussions regarding revisions to, or restructuring of, staff positions in the college, and discussions of recurring or annualized impacts of these changes. All changes should be tracked and funding sources identified.

### **Communication of Decisions**

23. Base all decisions upon transparent and comprehensible data.
24. Before decisions are submitted to the President/Provost, make public both the data and explanations of how the data were used to justify decisions. Also make public an explicit, itemized accounting of anticipated savings. This information should be made available in a timely manner to allow for discussion and feedback from faculty.