



Indiana University
Purdue University
Fort Wayne

Calculation of General Fund Supplies and Expenses (S & E) Budgets for Academic Departments

Historically the university has used incremental budgeting to infrequently adjust largely static S&E budgets for academic departments. With the growth of online instruction, and the associated Sponsoring Department Incentive (SDI) revenue, broad inequities have developed in the resources available for faculty professional development. Additionally, with the transition of the Division of Continuing Studies from auxiliary status to general fund status, the opportunity for a comprehensive rebalancing of departmental S&E accounts is now possible.

In order to adequately address the on-going operational and professional development needs of academic departments, and to fairly distribute resources across departments, the academic Deans, in coordination with the Office of Institutional Research, developed a rebalancing model that will be first applied during fiscal year 2019 (July 1, 2018 – June 30, 2019).

The corpus of funds available for distribution is the sum of the budgeted general fund S&E accounts for all academic departments. College level and designated instructional and laboratory accounts are not included. Additionally, a transfer of \$300,000 from the Division of Continuing Studies represents the estimated SDI revenue. The total available, then, for redistribution is \$1,129,188.

This corpus is distributed based on a model with the following four components:

1) Faculty allocations for professional development

\$1,500 per regular Tenured or Tenure Track faculty
\$1,250 per Clinical, Research or non-T/TT faculty
\$750 per Continuing Lecturer

No allocations were made for graduate students, Limited Term Lecturers, Post-Docs, or visiting faculty.

The total faculty allocation for FY 19 is \$434,500

2) Departmental base allocation

Each department receives a base allocation of \$7,500

The total departmental base allocation for FY 19 is \$217,500

3) Three colleges have demonstrated needs associated with the costs of delivering curricula that sit outside of the distribution model.

COAS \$40,000

ETCS \$65,000

VPA \$118,000

These amounts are subject to annual review and are drawn from the rebalanced corpus.

The total college-based atypical allocation for FY 19 is \$223,000.

4) *The remaining funds available for distribution on the basis of student production factors for FY 19 is \$254,188.*

Deans were asked to distribute the student production budget based upon a weighting of student headcount and credit hour production. For FY 19 a weighting of 60% headcount and 40% credit hours was established. This resulted in \$152,513 distributed on the basis of headcount and \$101,675 on the basis of credit hour production.

For the FY 19 budget AY 17/18 data were used. In future budget cycles the immediately previous AY data will be used for distribution. Faculty headcount will be based upon Fall semester workload reports. Similarly, Fall semester credit hours and majors headcount will be used in the student production calculation. Finally, reviews of the allocation levels in each of the four model areas will occur annually.

As a result, departments should have the funds necessary to operate while faculty should have a more equitable and dependable source of annual professional development funding.

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