

University of Florida College of Dentistry Survey and Review of Budget Processes and Resource Allocation

1. Describe how faculty and staff are involved in budgeting processes in your college, focusing on procedures assuring timely review and input, and the entities involved in fulfilling the review function.

The University of Florida College of Dentistry (UFCD) engages faculty and staff in the budgeting and resource allocation process in a number of ways. The college currently utilizes a decentralized budgeting system. At UFCD, all departments receive 92% of the department's clinical revenue which they allocate as needed to various departmental functions. Additionally, departments receive 100% of their indirect cost funds. A formula is used to allocate state funding, which is primarily based on the number of faculty lines allocated to each department. The number of faculty in each department on state funds is the most discretionary component of budgeting and drives the entire process of resource allocation.

In an effort to increase budget transparency and allow further input to the budgeting process, the college administration suggested that the Faculty Assembly Steering Committee consider establishing a budget committee. In the past, hearings were held as part of the budgeting process. However, since the college has so few discretionary dollars this method made little sense. For this reason, the Faculty Assembly Steering Committee opted not to establish a budget committee. Instead, the leadership of the faculty decided that an annual "state of the college" address by the dean and biannual reports by chairpersons to their departmental faculty would be more beneficial.

A number of college activities this past year which support transparency in budgeting included:

- An ongoing series of budget meetings with department chairs was held to review and revise existing policies and establish new policies related to financial resources.
- A workgroup was formed that includes both administrators and college faculty to review the existing research bonus plan and recommend changes.
- An annual "state of the college" address with a primary focus on budgetary and resource issues was delivered by the dean in June, 2007 to the faculty of the college.
- An annual "state of the college" address to staff was made by the dean in July, 2007. It also included information on the budget.
- Budgetary and resource allocation issues have been included in the Dean's comments made at each Faculty Assembly meeting.

2. Describe plans in place to further develop this process, especially its implementation at all unit levels.

The Faculty Assembly Steering Committee is currently in the process of completing its annual update of the college's Constitution & Bylaws. The proposed revision will explicitly state that an annual college budget overview will be given by the dean. This modification will be considered at a future Faculty Assembly meeting.

All annual evaluations for department chairs will include a goal by which they will conduct twice yearly meetings with departmental faculty to discuss budget and resource related issues at the department level.