SPH BUDGET MODEL

SPH Budget Model (Instituted Fiscal Year 2012)

Principles

- Divisions and School have a shared responsibility for ICR and tuition estimates including any ICR/tuition surplus and/or deficit.

- University cost pools responsibility stays at the school level.

- Cost pool coverage – state funds, ICR, and tuition.

- Division allocations consists solely of tuition and ICR.

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SPH Budget Model Process

- **Budget Development:** Divisions develop the future ICR and Tuition targets in consultation with the School.

- **School & Division Allocations**
  - The ICR and Tuition targets along with state funding, cost pool charges and SWU costs are used to determine the allocations to the divisions.

- **Fiscal Year End:** The school is required to reconcile the ICR and Tuition targets. School and Divisions share in the responsibility of any ICR/Tuition deficits and/or surpluses.

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SPH Budget Model (Instituted Fiscal Year 2012)

University Allocation	SPH	Other UofM School Course
SPH student taking SPH course	100% Allocated to SPH	
SPH student taking Other UofM School course	25% Allocated to SPH	75% Allocated to Other UofM School
Non-SPH student taking a SPH course	75% Allocated to SPH	25% Allocated to Other UofM School

Allocation within SPH (Example EpiCH Student)	EpiCH	Other Division (Bio, EnHS, or HPM)
EpiCH student taking an EpiCH course	100% allocated to EpiCH	
EpiCH student taking an Other Division course	75% allocated to Other Division	25% allocated to EpiCH
Other Division Student taking an EpiCH course	75% allocated to EpiCH	25% allocated to other division

SPH ICR and Tuition Support

Allocation retained by SPH supports

1. Cost Pools
2. Investment in Students
   - Scholarships
   - Student Senate
   - Events
3. Investment in Faculty
   - Startups for New Faculty
4. School Wide Units
   - Dean and Associate Deans
   - DEI & SPAR
   - Human Resources
   - Student Services
   - Development and Alumni Affairs
   - Communications
   - Finance
   - eLearning Services
   - Office of Research

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Thanks.

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