

College of Business
FY 10/11 Budget Reduction Scenarios

		College: College of Business			09-10 Base Budget: \$3,516,395						
Priority Number	(\$175,820)	(\$351,640)	(\$527,459)	10-11 Reduction Target Amount							
	5%	10%	15%	10-11 Reduction Target Percentage %							
	\$194,744	\$367,532	\$527,586	10-11 Base Budget Reductions Identified	FTE's Reduction	102.6					
	\$18,924	\$15,892	\$127	Reduction Amount Remaining							
Cut Priority 1	Cut Priority 2	Cut Priority 3	Total All	Amount				Cost Category	Area being cut Department	Consequence of Cut	
				OE&E	Benefits	Salaries	FTES**				
	Subtotal	Subtotal	Subtotal								
	\$194,744	\$367,532	\$527,586	\$527,586	\$20,000	\$134,361	\$373,225				
1	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0	-	O&E	CBA Dean's Office - Cancel College's AMSPEC Subscription	1)Reduces access to research tool, 2)May negatively impact our ability to attract new faculty and 3)current faculty's ability to attain AQ status necessary for the College's AACSB Accreditation
2	\$136,000	\$136,000	\$136,000	\$136,000		\$36,000	\$100,000	65.6	Salaries	Instr. Related (College) Funds - Summer Faculty expense moved to UEE*	1)The College will lose over 65 FTES by sending the Summer sections to UEE, 2)The move will shift a further economic burden onto our students
3	\$38,744	\$38,744	\$38,744	\$38,744		\$10,256	\$28,488	-	Salaries	CIS - Staff, Lab Technician to be funded by a Foundation source	The College will move the cost from the State General Fund to a Gallo Lab Foundation source. The consequence of the change will be minimal.
4	\$0	\$0	\$0	\$0		\$0	\$0	-	Salaries	ACFI Dept - Not filling approved but frozen TT/FT position for an Accounting Information Systems Professor	There will be a possible delay in time to degree for Accounting concentration students.
5	\$0	\$0	\$0	\$0		\$0	\$0	-	Salaries	MOM Dept - vacant FT/TT faculty position. Operations Management Professor position not being filled	The Department's Operations Management position was not filled after the professor retired last year. Not replacing with another TT/FT Faculty person could also delay student's time to degree for those who are completing an Operation Management Concentration.
6	\$0	\$0	\$0	\$0		\$0	\$0	-	Salaries	MOM Dept - Not filling approved but later frozen TT/FT position for a Management/ Strategy Specialist Professor	A Possible delay in time to degree for Management/Strategy concentration students.
7	\$0	\$0	\$0	\$0		\$0	\$0	-	Salaries	MOM Dept - Not filling approved but later frozen FT/TT HR Management Specialist Professor	A Possible delay in time to degree for Human Resources concentration students.
8	\$0	\$0	\$0	\$0		\$0	\$0	-	Salaries	MOM Dept - Vacant FT/TT Management Professor	A professor recently retired effective Spring 2010 but is not in the College's base budget for 2010/11. The College lost an International Business and Business Policy Professor. The result will be a possible delay in time to degree for Management concentration students. The consequence of this cut will also include teaching quality concerns. The temporary faculty for these sections will be teaching outside of their specialty which diminishes effectiveness of delivery.

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	\$194,744	\$367,532	\$527,586	\$527,586	\$20,000	\$134,361	\$373,225				
9	\$0	\$0	\$0	\$0		\$0	\$0	-	Salaries	ACFI Dept-Not filling approved but frozen TT/FT Finance Professor	The search was authorized for the hiring of two new Finance Professors in April 2006. Only one was hired. The College will not be filling the 2nd position. This will limit the number of graduate level finance courses offered and will also limit the College's ability to provide self-support finance course offerings.
10		\$58,772	\$58,772	\$58,772		\$15,557	\$43,215	7.5	Salaries	CIS Dept - Professor #1 to start 1st year FERP	The College is working on opening a CIS Concentration and eliminating the CIS Major. Two Professors will FERP while another is on his last year. The remainder will be just enough to provide a successful CIS concentration and allow for our current students to finish out their major. The consequences are a loss of a major, possibly the current student's time to degree and a loss of approximately 7.5 FTES*
11		\$57,331	\$57,331	\$57,331		\$15,176	\$42,155	7.5	Salaries	CIS Dept - Professor #2 to start 1st year FERP	Again, the College will suffer the same consequences for Professor #2 as described for Professor #1 above.
12		\$56,685	\$56,685	\$56,685		\$15,005	\$41,680	7.5	Salaries	MOM Dept - Professor will start 1st year FERP	The 50% loss of a TT Faculty member will result in DELAYS to degree but will not remove the need for replacement faculty. In addition, temporary replacements will be teaching outside of their specialty, which diminishes effectiveness of delivery.
13			\$72,771	\$72,771		\$19,263	\$53,508	7.5	Salaries	CIS Dept - One Professor on 4th year FERP	We have one Faculty member in CIS on their last year of FERP. At this stage, a lay off could occur and the position eliminated. There will be some serious challenges due to this cut. 1) A delay in time to degree for the finishing CIS Majors. 2) A loss of approximately 7.5 FTES.
14			\$79,259	\$79,259		\$20,980	\$58,279	6.0	Salaries	MOM Dept - Lecturer re-assignment	A Full-time Lecturer in the College will be reassigned to part-time teaching. This will result in a loss of 6.0 FTES.
15			\$8,024	\$8,024		\$2,124	\$5,900	1.0	Salaries	Inst. Related Funds - Reduction to Part-time Faculty instruction in Fall and Spring	The College will experience a loss of over 3.0 weighted teaching units and/or one course section. The College also estimates a loss of 1.0 FTES.

*The actual reduction to Summer is all of the College's Summer sections at an actual cost in 2009-10 of over \$200,000. The College's salaries ran deficit with the plan to re-class other expenses to University's Graduate Revenue pool and the College's EMBA Revenue. The College brought in an actual 65.6 FTES from its Summer 2009. This 65.6 is our estimated loss in FTES by moving Summer to Self-support.

**The College estimated its loss in FTES for each faculty reduction, other than Summer Term, by using an average class size of 25 students (keep in mind these are mostly CIS sections with Labs that only hold 25 students). For example, if 1 professor goes out on FERP and we cancel one semester of his workload (3 sections plus research) we would lose approx. 7.5 FTES $[(25 \text{ students} \times 3 \text{ sections} \times 3.0 \text{ units}) / 30 \text{ for full-time equivalent students} = 7.5 \text{ FTES}]$

Note: Due to declining enrollments in the CIS Program, any additional faculty cuts could be in the CIS Department.