

## **MISSION BASED BUDGET ACCOUNTABILITY AND EFFICIENCY GUIDELINES FY 20/21**

The objective of LSUHSC's budget process is to provide an environment which promotes success by taking responsibility for your actions, being accountable for expected results, to focus on pay for performance, provide incentives for excellence, and to focus on maximizing our resources to support strategic growth opportunities. MBB supports LSUHSC's Core Mission through Institutional funding including but limited to the Schools' and Departments' SGFs, Contracts, Grants, Collections, etc. MBB is an allocation and funding process to Support our Core Mission and should not to be confused with the Faculty and Staff Accountability Processes.

### **Instruction**

Teaching hours are calculated based on the following:

#### **Basic Science**

- 400 contact hours within your Primary School = 1 FTE
- 1000 contact hours within Other Schools = 1 FTE
- 1,500 contact hours within the Graduate School = 1 FTE

#### **Clinical Science**

- 500 contact hours for Course/Clerkship lectures, and conferences = 1 FTE
- 1,000 contact hours for non-classroom teaching activities = 1 FTE

MBB funds 100% Support at the AAMC or Other Appropriate Southern Mean Compensation Benchmarks including fringes on the base compensation at the Associate Professorship Level through SGFs and Other Departmental Funds.

### **Resident Supervision**

Funding from contracts based on the ACGME or Other Appropriate Ratio of Residents to Faculty Benchmarks and on the AAMC or Other Appropriate Southern Median Compensation Benchmarks including fringes according to the LSUHSC Cost Accounting Fringe Benefit Rates at the Associate Professorship Level plus negotiated F&A cost.

### **Research**

MBB supports extramural funded investigators whose individual salary is funded by any extramural grant.

If the individual investigator's total compensation including fringes is 25% or greater funded by any extramural grant, MBB support is calculated at 30% of the AAMC or Other Appropriate Southern Median Compensation Benchmarks including fringes according to the LSUHSC Cost Accounting Fringe Benefit Rates on compensation at the appropriate research discipline. This funding support will be limited to the actual support required to fully fund the individual researcher.

Start up researchers can be eligible for an extension based on the availability of funds, an evaluation by the Deans' Office on the number of submitted grants, number of grants scored, papers published, and abstracts as reported on the MBB data spreadsheet.

Basic Science faculty and staff will be fully funded through Teaching, Research Grants, Contracts, and other funding sources. Faculty and staff cannot receive MBB funding from two or more sources that exceeds 75% of the individual's total compensation or exceeds the funding support required by any individual faculty to achieve full funding status. Start up packages for new research faculty will be funded by the Schools' available Institutional Strategic Funds. Any research start up packages will be offset by the Schools' & Departments' direct and indirect revenue from funded research. All start up packages are required to be supported by a sound business plan aligned with the SOM Mission.

### **Clinical**

Clinical funding is derived from contracts based on the faculty and staff FTEs required to provide specific services on a fee for service basis or at the AAMC or Other Appropriate Southern Median Compensation Benchmark. Clinical funding also includes Fringes according to the LSUHSC Cost Accounting Fringe Benefit Rates, and F&A negotiated rates, Clinical funding is also derived from patient billing and collections within the LSUHSC HCN and Hospital Based clinics.

Clinical faculty and staff must be fully funded through Teaching, Research Grants, Contracts, FGP, and other funding sources. Faculty and staff can not receive MBB SGFs support from two or more sources that exceeds their individual total compensation. Approved start up packages for new faculty aligned with LSUHSC's Strategic Growth Plan should be fully funded by contracts and other School and Departmental Institutional Strategic funds.

### **Department Chair**

MBB supports 30% for Basic Science department Chair and 10% for Clinical Science departments Chair based on the AAMC or Other Appropriate Southern Median Compensation Benchmarks for Department Chairs including fringes according to the LSUHSC Cost Accounting Fringe Benefit Rates.

### **Section Chiefs**

Receives Institutional support from Departmental sources as approved by the individual Department Chairs based on the scope of responsibility, performance, and the availability of funds.

### **Residency Program Director**

Receives the ACGME or Other Appropriate Benchmark average of 30% for programs with as many as 16 residents and 50% for programs with 17 or more residents of Institutional support from Departmental sources including Supervision Contracts. This support is based on the appropriate percent of effort providing the services required by the Schools' resident certification policy as approved by all Department Chairs. Support will not be available to program directors that have not performed their duties to the expectations as agreed upon by all Chairs and due to any documented deficiencies. Support from Departmental sources as approved by individual Department Chairs will be based on the scope of responsibility, performance, and the availability of funds.

## **ADMINISTRATIVE OVERHEAD**

### **Business Manager/Assistant**

Unclassified employees with the title of Business Manager or Assistant Business Manager will receive 50% SGF or Institutional Funds to support actual salaries including fringe benefits. Institutional support of 100% for all Business Managers and Assistant Business Managers is provided from other departmental funding sources.

### **Residency Coordinator**

Receives Institutional support of \$1,582 per resident and/or fellow up to 100% salary support of actual including fringes for Resident Coordinators providing the services required by the SOM resident certification policy as approved by all Department Chairs.

MBB support will not be available to resident coordinators that have not performed their duties to the expectation of any documented deficiencies as agreed upon by all Chairs. Institutional support of 100% for Residency Coordinators is provided from MBB and other departmental funding sources.

### **Other Unclassified Staff**

Staff providing the services required by their individual Position Description and as approved by the Department Chairs will be provided 100% Institutional support from departmental funding sources.

### **Clerical Support**

1 Administration Support provided for Department Head at the average compensation of \$48,525. Institutional support of 100% for Administration is provided from MBB and other departmental funding sources.

1:6 Administration Support provided for MBB funded Faculty FTE at an average compensation of \$48,525. Institutional support of 100% for Administration is provided from MBB and other departmental funding sources.

### **Medical Directorship**

All MD contracts for services roll into MBB based on the value indicated in the specific contracts paid at a FMV calculation.

### **Academic Support**

Departmental support based on availability of funds

### **Account Balance Management**

Deficit accounting is not allowed within the LSU System. Please present a balanced MBB budget, which will support the department's account balance management process that complies with CM 21.

**Please include approved promotions for all faculty compensation. Please do not include any Merit or Equity increases in MBB at this time.**

**ACTUAL SUPPORT WILL DEPEND ON THE AVAILABILITY OF FUNDS.**