## Promote Improvements in Utilization of Financial Resources

### 176 Develop a new “all funds” budget development process and implement a new budget system that supports the new process.

#### 2014-15 Progress Narrative

A new budget model approach was approved and phase 1 and phase 2 of the new budget model development and implementation is complete. This includes developing principles for the new budget model and developing the budget model itself.

<table>
<thead>
<tr>
<th>Task</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form a committee</td>
<td>Under Way</td>
</tr>
<tr>
<td>Evaluate options</td>
<td>Under Way</td>
</tr>
<tr>
<td>Develop recommendations</td>
<td>Under Way</td>
</tr>
<tr>
<td>Receive final decisions</td>
<td>Under Way</td>
</tr>
<tr>
<td>Receive funding approval</td>
<td>Under Way</td>
</tr>
<tr>
<td>Develop and issue an RFP for a new budget system</td>
<td>Under Way</td>
</tr>
<tr>
<td>Select vendor</td>
<td>Under Way</td>
</tr>
<tr>
<td>Implement new budget system and budget process</td>
<td>Under Way</td>
</tr>
</tbody>
</table>

### 177 Create investment and incentive programs that allow faculty and staff to experiment with innovative, cost effective instructional methodologies and operational activities that are then assessed from a university cost reduction perspective.

#### 2014-15 Progress Narrative

Funding not available.

<table>
<thead>
<tr>
<th>Task</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receive funding of at least $50,000</td>
<td>Under Way</td>
</tr>
<tr>
<td>Form a committee</td>
<td>Under Way</td>
</tr>
<tr>
<td>Develop process</td>
<td>Under Way</td>
</tr>
<tr>
<td>Implement program</td>
<td>Under Way</td>
</tr>
</tbody>
</table>
Revise tuition policy for students with tuition reimbursement: Allow students with eligible tuition reimbursement to defer tuition until reimbursement is received

Student Account Services

Begin in 2014-15 1.5a, 1.5b, 1.5c, 1.5d, 2.1a, 2.1b, 2.1c

2014-15 Progress Narrative

Benchmarked 18 institutions Billing Service areas regarding the Employer Reimbursement Plan. Asked each institution:

Do you offer an Employee Reimbursement Plan to your students?
If yes, is there a cost and/or special payment plan in conjunction with it? Any special payment arrangements for this population?
14 institutions replied, NO. Students who attend under employee reimbursement guidelines (passing grade and continued employment) must adhere to university published due dates and payment timelines. They do not allow a deferment of payment for any student whose payment is contingent on a passing grade. Students are required to pay up front and address their employer for reimbursement.
2 institutions replied, they No longer accept. They had just recently (within the last 3 terms) abandoned their tuition reimbursement acceptance voicing that more and more employers were simply not paying when the time come.
2 institutions replied, Yes, they offer a Tuition Reimbursement Plan. They will not bill the employer, however if the student shows proof of sponsorship eligibility on company letterhead EVERY term.....they can sign up for a Tuition Reimbursement Payment Plan. To activate this option, the student must complete the TRPP promissory note, and return it to the Bursar’s Office with the appropriate “Pre paid application fee” (1 school charges 75.00, and 1 school charges 100.00), which is non-refundable, plus payment in full of all non-tuition related fees (tech fees, meal plans, board plans, rec fees, and any other non-tuition fee charged before the payment plan is valid. Based on the feedback from these 18 schools, NKU operates directly in line with the majority (90%) of the other institutions' business processes with regards to Employer Tuition Reimbursement. I would recommend that we maintain our current business process as currently students are familiar with our process and we've been successful at educating these students to pay the initial term up front (out of pocket or FA), then each concurrent following term will be covered by the preceding terms payment from the employer.

The next steps would be to discuss the need to convene a committee when the benchmarking results overwhelmingly point out that NKU's business current business practice is aligned with 90% of all benchmarked.

Convene a committee to research the tuition reimbursement policies at other institutions and determine if NKU's current policy is consistent with the policies at other peers/competitors. The analysis will include a cost/benefit analysis, including an assessment of the risk of additional uncollectible accounts and the associated increase in bad debt write-offs.
178.02 Report of findings and recommendations will be forwarded to appropriate leadership by fiscal year-end.

**179** Implement a financial allocation model that allows both direct and indirect revenues and costs to be tracked and reported by program/course/unit. Develop a standard pro forma statement that includes all direct and indirect revenues and expenses for all revenue units, auxiliary units, and colleges.

**Vice President, Administration and Finance**

**Begin in 2014-15**

**5.3a, 5.3b**

### 2014-15 Progress Narrative

This strategy was folded into Phase 1 of the new budget model development process, which took place during the Spring and early Summer of 2015. The University engaged Huron Consulting Group to help guide this effort, in coordination with a steering committee and the Executive Team. A comprehensive communications strategy helped to ensure transparency and buy-in with campus stakeholders. Implementation of the model will take place in 2015-16, with support from Huron.

<table>
<thead>
<tr>
<th>Task</th>
<th>Not Started</th>
<th>Under Way</th>
<th>Completed</th>
<th>Ongoing</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>179.01</strong> Form a committee* (* A committee is currently reviewing these ideas. After they have reached some decisions, HR can then determine next steps to be completed.)</td>
<td></td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>179.02</strong> Develop cost allocation methodology</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>179.03</strong> Receive approval of cost allocation methodology</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>179.04</strong> Determine system to use for calculating and reporting</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>179.05</strong> Receive funding to implement system</td>
<td></td>
<td>✓</td>
<td></td>
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</tr>
<tr>
<td><strong>179.06</strong> Implement system</td>
<td></td>
<td>✓</td>
<td></td>
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<tr>
<td><strong>179.07</strong> Train on reports</td>
<td></td>
<td>✓</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Explore or examine ways to contain / lower personnel costs or increase productivity through:
• an early retirement program for faculty / staff with a centralized process to govern replacements.
• improved communication and implementation of the phased faculty retirement program.
• an assessment of the levels of management and average span of control for managers – set a target percentage overall increase in average span of control.
• expanded use of student employees and/or part-time staff that work less than 20 hours a week.

2014-15 Progress Narrative

Benefits Team has developed spreadsheets and projections of faculty and staff retirements for several purposes.
For faculty, we track phased retirements so that we may send out communications about benefits during phased retirement upon Board approval of the PR. This also allows us to send preemptive communications about 3 months before retirement date to prepare the individual for various activities. We also send this last preemptive communication to those retiring (not under phased retirement).

For staff, we track retirements so that we may estimate KERS sick time buy back costs for accounting liability purposes.

181.01 Research options and analyze potential impact of phased retirement and voluntary buy-out programs.

189 Simplify tuition structure; provide incoming students with hidden costs associated with completing college. g, h, i, m, n, o, oo, 1,
189.08 Determine most appropriate way to provide incoming students with hidden costs associated with completing college.

189.09 Implement most appropriate way to provide incoming students with hidden costs associated with completing college.

191 Create an investment pool for new initiatives that have significant revenue potentials and low cost structures, which will be realized within defined time horizons.

**Budget**

**2014-15 Progress Narrative**

Assuming that there are sufficient resources, one of elements of the new budget model will be a strategic investment pool.

<table>
<thead>
<tr>
<th>191.01</th>
<th>Secure funding</th>
<th>Not Started</th>
<th>Under Way</th>
<th>Completed</th>
<th>Ongoing</th>
</tr>
</thead>
<tbody>
<tr>
<td>191.02</td>
<td>Form a committee</td>
<td>✔</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>191.03</td>
<td>Develop guidelines for proposals</td>
<td>✔</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>191.04</td>
<td>Implement proposal process</td>
<td>✔</td>
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</tr>
</tbody>
</table>

**Make NKU a Great Place to Work**

180 Train faculty and staff for improved financial decision making to ensure that the impact of revenues and costs are considered. Develop for the training a standard university decision tree on how to make sound financial decisions. Through the training, promote a culture of transparency, individual empowerment and initiative, and approachability.

**Human Resources**

**2014-15 Progress Narrative**

HR Training will assist with Budget department on any training that is required for this effort.

| 180.01 | May need to be delayed until after decision on budget process. HR will collaborate with Office of Budget to develop training. | ✔           |           |           |         |
Ensure that all staff and faculty have the training appropriate to their individual positions. • Develop a training curriculum, including compliance-related training, for every job classification. • Develop online training modules • Utilize a Learning Management System (LMS) to track training requirements and completion. • Develop a training website to communicate all aspects of employee training including a calendar of classes, links to training pages, and a directory of staff/faculty who facilitate university trainings. • Hold all employees accountable for meeting or exceeding training requirements and performance standards. Hold managers accountable for ensuring employees complete their training curriculum.

2014-15 Progress Narrative

On June 30, 2015 a contract was signed with a vendor to provide online Compliance training for all NKU employees. The Compliance training program will launch in August 2015.

182.01 HR is currently negotiating with a vendor to provide Compliance training for all employees; funding of approx $26,000/yr will be needed to fully implement. Training plans for all job classifications will begin once all Compliance training courses are identified.

182.02 Convene a committee to review options for Learning Management Systems. A Learning Management System will be the foundation for online training modules as well as training plans for all job classifications, and for professional development plans.

182.03 Convene a committee in early Spring Semester to begin reviewing the current training website and assessing what needs to be added.
2014-15 Progress Narrative

Overall participation and engagement in Employee Wellness offerings continues to steadily increase from year to year in both spring and fall semesters. Yearly increases can be attributed to the following:

- Increased awareness on campus from general and specific marketing and communication.
- Targeted and relevant marketing
- Targeted and relevant initiatives that resonate with the NKU population
- Development of new initiatives and process improvement for ongoing initiatives
- New and ongoing positive relationships and collaborations across campus and with community partners

We are currently researching a telehealth/telemedicine option for employees and families and plan to introduce it during 2016 annual enrollment.

184

**Empower faculty and staff to contribute to Fuel the Flame goals by more closely linking departmental goals with the strategic plan and individual work plans with departmental goals and the performance appraisal process.**

**Human Resources, Vice President, Institutional Effectiveness**

**Begin in 2014-15**

**2014-15 Progress Narrative**

Revised University Welcome to ensure each of the Executive Team talks about our Mission, Vision, Promise. Each of the Fuel the Flame goals ties back to these topics and the executive talks about how they are implementing these into their areas to assist in achieving the goals.

184.01 Convene a team to review the performance appraisal process and consider how to incorporate individual, departmental, and strategic plans into the goal setting portion of the appraisal.
Implement a development program on management fundamentals for all supervisors, with core and elective modules.

2014-15 Progress Narrative
Employee Relations has begun brainstorming the fundamentals for supervisors. However, the importance of policy revisions has taken top priority and needs to be completed in order to most effectively support this training.

A Manager training program was launched back in 2012. It will be revised and relaunched in 2015 to include the updated vision and goals of the University.

Support professional growth by offering workshops on career planning, mapping, and advancement.

2014-15 Progress Narrative
This has been deferred until we have completed more of the job specific training plans however job specific training is taking place.

Establish a cohort-based emerging leaders program
Employee Relations has recently begun researching Mutual Mentoring Programs and on the development of a mentoring program.

Optimize Organizational Performance

Examine official campus business hours for critical offices, services, and buildings (with a specific focus on serving commuter & post-traditional students). This would include but not limited to dining hours in the Student Union & Student Success Center.

The Office of Business Operations and its affiliated units, review and determine operating hours for business units on a semester basis. Additionally, for the end of each semester, they adjust hours to better service the University community during finals week. Annual decisions are also made annually based on the academic, summer camp, summer conference, and catering schedules.

No further action was taken at the division level.
190.01 Establish a committee.
190.02 Gather and review information.
190.03 Make recommendations by fiscal year-end.

Achieve Excellence in the Physical Campus Environment

262 Develop near term strategy to replace parking capacity which will be lost due to construction of the Health Innovation Center and Connector Road.

Facilities Management

Begin in 2014-15  5.7a

Not Started  Under Way  Completed  Ongoing

2014-15 Progress Narrative

Preliminary assessment is complete, encompassing analysis and option review, including garage expansion, surface lot construction/expansion, and off site/shuttle parking. The initiation of the road project, the major impacter to parking capacity, has been delayed from fall 2015 to spring 2016. A feasibility study for the possible future expansion of the Kenton and University Drive garages has been completed; the University Garage expansion is less expensive. An analysis of parking capacity East vs West has been completed, showing a greater need on the east side of campus. The 2016-2018 Capital Budget will include a project with a scope of $15M (Agency Bonds) to expand the University Drive Garage. The 2016-2022 Capital Plan includes a project with a scope of $18.5 M (Agency Bonds) to expand the Kenton Garage in 2018-2020.

262.01 Complete study of parking garage location

262.02 Develop budget comparison (Kenton vs University)

262.03 Select garage for expansion and prepare for designer selection process

264 Develop plan and financing strategies for growth in residential housing, including an analysis of Public Private Partnerships (PPP) potential and a focus on First Year Student Residency Requirements. By necessity, this effort is to include a plan for capital renewal and/or replacement of current housing inventory.

Facilities Management

Begin in 2014-15  1.4c, 5.7d

Not Started  Under Way  Completed  Ongoing

2014-15 Progress Narrative

264.01 Work with residential life and enrollment management on policy for freshman residency policy

264.02 Work with residential life to develop comparison of public private partnerships vs University Owned inventory.
Evaluate campus outdoor environment and advocate for projects to improve the sense of place. These spaces are the heart of the campus and can be transformative; place-making works to strengthen connections between people and the places they share.

2014-15 Progress Narrative

Some projects underway include the effort to re-install the Red Grooms sculpture, Way Down East, and a piece of public art by a student, Ishmael's Cage, which was dislocated when the plaza renovation was down. Locations for both pieces have been identified, and execution planning is in process. In addition, as design for the HIC/Founders Hall project has progressed, the design of the outdoor environment has been a key design issue.

268.01 Work with campus groups to identify need and location

268.02 Continue efforts to soften/green the campus.

268.03 Ensure outdoor environment continues to be an important part of the design effort on all university projects, especially new buildings

Review university’s capital project needs and develop updated capital project priority list. Now that the HI building has been funded and in consideration of the new strategic plan, a re-set of the capital priority list is needed.

2014-15 Progress Narrative

The priorities for the 2016-2022 Capital Plan reflect a shift in priorities and strategies, as well as the 2013 Strategic Plan. The Capital Plan was submitted on April 15, 2015. The first two years of the Six-Year Plan will become the 2016-2018 Capital Budget, due on November 15, 2015.

269.01 Work with university leadership to develop the university's Capital Plan submission for 2016-2022

269.02 Develop state capital budget submission for 2016-18.
Biennially evaluate classroom utilization, location and configuration to ensure teaching space meets the university’s teaching and learning objectives. Consider whether policies related to classroom use are needed.

2014-15 Progress Narrative

Classroom evaluation has been key to the planned closing of FH in January 2016. FH has 28 classrooms. Through classroom utilization analysis, we were able to show AA and College of A&S in particular that FH could be closed for two years. In addition, planning for the HIC/FH was informed by this analysis. Classroom use data informs all space planning related to instructional space. Of note: a key measure of NKU's classroom utilization, weekly room hours, declined again in fall 2014, to 27.6 hours, compared to NKU’s rate in 2010 (prior to Griffin) of 34.1 hours and the CPE accountability measure of 36 hours per week.

270.01 Evaluate classroom utilization and share information with Academic Affairs
270.02 Use class and lab utilization to inform planning for HIC
270.03 Use class and lab utilization to inform planning for instructional space improvements

272.01 Evaluate faculty office space; student lounge and study space; meeting room space; and faculty gathering space for adequacy and conformance with collaboration objectives and make recommendations for improvement. Due to increase in size and number of student organizations, increase available meeting space. This strategy directly relates to the Land Use strategies recommendation for a campus wide space study.

2014-15 Progress Narrative

The evaluation of faculty office, student lounge space, student meeting space, etc. has not been completed; however, all of these issues have been paramount in the planning for the HIC/FH project. For example, partly because of the need for meeting space, the HIC project includes two 60 person active learning classrooms that can be joined to create one room for 120. The rooms could potentially hold more for meetings and can also be used for events.

272.01 Initiate a needs study for the various space types
272.02 Recommend space types/configuration for new buildings/major renovations
272.03 Evaluate meeting room use and incorporate results into future space planning
Establish an Office of Sustainability supported by an advisory board of on and off campus members structured to represent all aspects of NKU’s new and more comprehensive definition of environmental sustainability.

2014-15 Progress Narrative

Established an office of Sustainability under the direction of the University’s Energy Manager in the Facilities Management Division. Recently completed the hiring process for a Sustainability Manager to lead the environmental sustainability efforts of the university, to promote and coordinate sustainability initiatives across campus and to ensure progress on the initiatives and required reporting for the President’s Climate Commitment. The sustainability manager will also assist in the development of a Sustainability Advisory board.

275.01 Hire a Sustainability Manager

275.02 Develop an operating structure for the sustainability program.

275.03 Work to nurture a culture of sustainability on campus

Increase both knowledge of and communications about campus sustainability programs and initiatives in order to build synergies across departments, disciplines and silos. Use of a sustainability website, campus media outlets, a digital newsletter, blog and student interns to be considered.

2014-15 Progress Narrative

Office of sustainability has been established and early (first priority) tasks include upgrade/enhancement of the sustainability website and further development of campus media outlets, a digital newsletter and a sustainability blog.

277.01 Begin process of developing structure and operating processes for the newly developed sustainability office.

Establish, communicate and assist with implementation of best practices in sustainability across the full spectrum of university functions, operations and activities, including students, faculty, staff and others.

2014-15 Progress Narrative

Develop process for communication with campus community

Assign responsibility to new sustainability manager
Annually update VFA to ensure the database correctly reflects the annual Capital Renewal funding requirement. Funding is requested for additional VFA Systems training and to have the newer buildings loaded into the system. Funding is also requested for personnel resources to manage the VFA and APPA data requirements.

2014-15 Progress Narrative

The VFA database has proven much too difficult to maintain and the Counsel for Post-Secondary Education (CPE) has indicated that they see little use for data that is more current/accurate than that currently in the database. Thus, beginning if FY 15-16 the VFA data will no longer be updated and the software will not be maintained beyond FY 16-17. Going forward efforts to monitor facility condition, deferred maintenance levels and project the annual Capital Renewal funding requirement for the University will be concentrated on the APPA FPI data base (see item 283).

282.01 Attend VFA training program to maximize program utilization.
282.02 Update renovation data for all campus buildings in the VFA database.

283 Continue to update APPA’s Facility Condition Indicator (FCI) model. The objective is to lower NKU’s Facility Condition Index. The FCI model allows tracking of progress in comparison to other benchmark campuses. Funding will be needed for additional APPA systems training and to provide personnel resources to manage the VFA and APPA data requirements.

2014-15 Progress Narrative

Completed the 2014 update to the APPA Facility Condition Indicator (FCI) model. Completed preliminary comparison to benchmark institutions and found the University’s overall facility condition to be in the middle of those institutions. Only two years of data have been input to the FPI database thus far. As more data is added projections of capital renewal requirements, energy consumption, cost of maintenance, etc. will become more reliable. Funding will be needed for additional APPA systems training and to provide personnel resources to manage increasingly complex data requirements long term.

283.01 Input Data into APPA FPI Database by Jan 2014.
283.02 Review comparative data from peer institutions.
**Conduct an Energy Savings Performance Contract (ESPC). Partner with an Energy Savings Company to identify infrastructure improvements that pay for themselves through energy savings over a specific number of years.**

**Facilities Management**

**Begin in 2014-15**

| 284 | Prepare plan for next ESCO with maximum payback period of 11 years |
| 284.01 | Not Started | Under Way | Completed | Ongoing |
| 284.02 | Release for bids as soon as financing environment becomes favorable |
| 284.02 | Not Started | Under Way | Completed | Ongoing |

**2014-15 Progress Narrative**

A draft Request for Proposal (RFP) to solicit potential partners and possible energy saving initiatives for further investigation. Currently the plan for release of that RFP is in August/September 2015 with responses due in October/November 2015.

**IT Support**

**Student Portal**

**Reevaluate the baseline hardware technology that faculty should have and other alternatives such as subsidizing personal purchases and explore bring your own device opportunities including policy, support and acquisition.**

**Information Technology, Vice President, Administration and Finance**

**Begin in 2014-15**

| 173 | Develop cellular device policy and procedures to recommend for ITPC approval |
| 173.01 | Not Started | Under Way | Completed | Ongoing |
| 173.02 | Create faculty workgroup to explore baseline technology solutions. |

**2014-15 Progress Narrative**

Feedback regarding baseline technology and BYOD was collected from the IT Advisory Committee faculty/staff survey and indicated most felt that NKU should provide tools required to perform work duties. A subcommittee of ITAC will have a pilot group to investigate virtual desktops to replace employee desktop units this fall.

The University's cell phone policy was changed, effective July 1. With few exceptions, the University will no longer provide cell phones or data service to University employees.