

**FACULTY SENATE
COMMITTEE ANNUAL REPORTS**

2015-2016

Standing Committees

Budget Review

Bylaws Review

Convocations

EOP Advisory (No report)

Educational Policy and Priorities

Intercollegiate Athletics

Library

Professional Standards

University Undergraduate Curriculum

Attachments

Budget Review Committee Appendix C “Operating Disbursements”

Budget Review Committee “Better Budgeting is Good Governance”

Faculty Senate Budget Review Committee 2015-2016 Annual Report

Introduction:

The Faculty Senate Budget Review Committee (FSBRC) met nearly every other week during the fall semester, weekly during January and February, and several more times to finish the semester. In addition, a couple of meetings in May and June extended beyond the period of the academic year as discussions of a new budget process continued. Key activities pursued during the 2015-16 reporting year include reviews of operational activities by division; reviewing Annual Disbursements Report for 2014-2015; the financial situation for the current, and upcoming fiscal years; reviewing, evaluating, and making recommendations for funding for the 2015-2016 Road Map proposals; and working with the president and provost to revise the way the FSBRC receives information on the university budget with a goal of creating a new process in the 16-17 academic year. The full schedule of meetings is attached in Appendix A along with the membership of the BRC.

University Disbursements:

Expenditures for 2014-2015 finished in the black. The 2015-2016 budget was challenged by enrollment targets that were not what had been expected resulting in an anticipated budget shortfall/revenue due back to SUNY. The enrollment targets were not met in particular in out of state students and graduate students. Final expenditures for 2015-2016 are scheduled to be available in November-December 2016 and will be reviewed by the BRC at that time. The current 2016-2017 budget is being monitored closely due to a revenue shortfall projected due to low graduate and out of state undergraduate enrollments that did not meet targets. This will be monitored closely in the next academic year. The complete 14-15 disbursements report can be found in appendix C

Capital construction was reviewed in the spring along with the VP for operations. The broader operations unit was reviewed earlier in the same semester. Special construction projects continue to make good progress including the Pharmacy School, Incubator, and Smart Energy building. A great deal of effort has focused on the REDC efforts as a potential source of additional capital funds, though to date that has not been forthcoming.

Road Map Proposals:

Most of the non-allocated funds, which in budgets prior to 2012 were distributed by complex negotiations between the deans, the vice presidents, and the president were instead applied to Road-Map projects. The road map process continued in 15-16 with the active involvement of the BRC. The faculty senate budget review committee met during February and March to provide input to the President, Provost, and Road Map Steering Committee related to the Road Map proposals submitted by the campus in December 2015 for funding in the 2015-16 cycle. The review included the Road Map proposal narratives, rankings of the proposals from the Vice Presidents and Senior Directors, and written comments regarding the rankings. We also met with each of the VPs and Senior Directors to learn more about their fiscal operations and highest priority rankings. Input was provided to the President and Provost regarding the BRC rankings in March and then again after the final proposals was identified by the steering committee. A copy of the recommendations are attached here as appendix B.

Future Administration – FSBRC Co-operation:

The original charge of the FSBRC was to “review on a regular basis all institutional budgets *prior* to the presentation of such budgets to SUNY central, and *prior* to implementing campus budgetary policies” and “to report its findings to the Executive Committee of the Faculty Senate”. The intent was to “have faculty involvement in budgetary planning *prior* to policy or budgetary implementation, including midstream budget changes; to reflect, in their recommendations on the budget, the academic priorities and policies established by the Faculty Senate; to seek advice as necessary from other faculty with expertise in the budgetary process; and to report periodically on the budget process to the Faculty Senate”. (Faculty Bylaws)

The ideals of shared faculty-administration governance with regards to the budgetary process, as outlined in the Faculty Bylaws, is not the way the budgetary process has operated for many years. Our budget no longer goes through a formal review process at SUNY central, and as a result the FSBRC has not had an opportunity to formally review the budget, before it is adopted by the campus administration. During the 2015-2016 academic year, a unified process for BRC discussions with senior administration was agreed upon at our final meeting. However, the details of the reports that will be available including a new disbursements report will be developed over the summer 2016 for implementation with the new plan in 16-17. This would include a review of the 3 years including the past, current, and next years budgets.

During meetings in June, we discussed best practices in transparent budgeting based on a manuscript produced by Professor Sinclair and his student Chelsea Reome (see attached). The President and Provost agreed to meet several of these best practices in coming years and we will be working with them in the 16-17 year to achieve this goal. A tentatively agreed upon time line for multiple budget reviews is shown below. This and the revision of the instrument to be reviewed will continue to as a focus of the BRC in 2015-2016.

Committee members:	Wayne Jones, chair	Kathryn Tashman
	Jonathan Krasno	Sainin Ciu
	Richard Naslund	Donald Nieman
	Cassandra Bransford	Michael McGoff
	Gale Spencer	Fernando Guzman
	Nan Zhou	Thomas Sinclair
	Caryl Ward	
	Bogum Yoon	

Respectfully submitted,

Wayne Jones, Chair

Appendix A

Budget Review Committee
September 2015
2015-2016 Planning Agenda

September

Establish BRC
Roadmap Call for proposals
BRC academic year planning

October

Prior Year Budget update from summer
Enrollment update

November

Academic Affairs Report
VP Operations Report
Expenditures Report

December

Roadmap Proposals due

January

Receive Division priorities For Roadmap
Meet with VP's regarding priority rankings/Budget Challenges

February

Meet with VP's regarding priority rankings/Budget Challenges

March

Roadmap input to President (3/18/16)
Preliminary Budget for next year

April

Construction Report

May

Division Heads submit list of roadmap projects for BRC Consideration
BRC provides final recommendations to President and steering committee (5/23/16)

June/July

Final Budget for next year (2016-17)
President and Provost provide roadmap funding decisions to campus (7/15/16)

Appendix B

Binghamton University
Faculty Senate Budget Review Committee (BRC)
Road Map Proposal Second Review, May 31, 2016

The BRC reviewed the full set of proposal rankings as received from the President and Provost in May 2016. The rankings included columns representing SOG, BRC, PSS, GSO, and the SA. Each of these was sortable based on the column. The BRC met on May 31, 2016 for a final discussion of the rankings and this memo is intended to capture those thoughts to share with the President, Provost, and Road Map steering committee.

1. An error was identified in the original spreadsheet in that three of the proposals which should have received full support from the BRC were not included. These are the Task Trainers for Nursing (#26), the GIS facility (#38), and University Union Upper-grounds renovation (#73). We understand that these have now been added to the voting site.
2. In addition to the BRC items that received 100% support, there were several items that received partial support, however they were considered critical maintenance or too high in cost for full support. These are 10, 13, 56, 51, and 44. These should be listed as having partial support (50%) from the BRC. These expenditures would be supported if additional funding is available. The updated spreadsheet is attached.
3. Five of the top 7 proposals supported by SOG also received support from the BRC. These appear to be top choices.
4. The BRC recommends more balanced support across campus. This could be achieved by incorporating several lower cost projects which support the arts (#30,17), GIS (#38), and nursing (#26, 27) as highlighted in our March rankings. These could be funded by limiting the expenditures on one or more of the large ticket items ranked more highly by members of the SOG including Science 5 renovations (#13), the Data Center (#46), and the FRI smart Classroom (#44).
5. There was a great deal of discussion around the most expensive highly ranked item, #50, related to out of state recruiting. There was some concern about the effectiveness of this proposal, though it was the one proposal that could generate revenue if successful. It was suggested that spending 25% of the roadmap funds on this one item involved too much risk. The BRC recommends support for this proposal at the \$150k level.

Overall, the BRC would re-emphasize its commitment to supporting a broad array of projects at a more modest level and those that do not require on-going infrastructure investments. The comments above are consistent with this. This could also be achieved by leveraging Road Map funding with division funds for some of the larger ticket items identified here.

Faculty Senate Bylaws Committee
Annual Report 2015-2016

The committee considered and then proposed the following amendments, which were then approved by the Faculty Senate Executive Committee and the Faculty Senate:

- Addition of School of Pharmacy and Pharmaceutical Sciences (Article I, III, VI, Appendix)
- Graduate School definition (Article I)
- Search committees for senior level administrators (Article IV)
- Appointment of Dean/Director (Article. VI)

Also, administrative titles were approved by the Faculty Senate Executive Committee which did not require Senate approval.

- Associate Vice President and CIO of Information Technology Services (ACET)
- Vice President for Operations (CUE)

Respectfully submitted,

Sandra Michael, Committee Chair

Committee members

Sandra Michael, chair

Sara Reiter

William Heller

Alistair Lees

Andrew Scholtz

Elizabeth Brown

Pamela Mischen (President's ex-officio)

Kelly Wemette (Provost's ex-officio)

Faculty Senate Convocations Committee
Annual Report 2015-2016

The committee used its charge as the major guide for funding decisions: “bringing programs to campus that enhance and support the intellectual, cultural, and artistic aspects of the academic curriculum, and to focus our efforts toward as diverse a university community as possible”. The committee traditionally has not funded events that did not fit the criteria above or requests for food, receptions, or parties. Publicity, speakers’ fees, or transportation are items that were specifically funded. In addition, events that cater to a variety of groups on campus in general, and undergraduate students in particular, were looked upon favorably by the committee.

The convocations committee is comprised of 4 faculty members, 2 administrative members, 3 Student Association representatives, and a Graduate Student Organization representative. Each new funding request is discussed during committee meetings. Final decisions are made through voting by the committee members. In a great majority of cases, decisions are unanimous. Student members’ contributions are invaluable during discussions. As SA representatives, they are closely familiar with most events that request funding and provide unique perspective and insight that contribute to funding decisions.

The funding came from the Presidents’ Office (\$5,375) and the Student Association (\$5,375) for a total of \$10,750. Our available funds for the year, including the carryover from 2014-2015 (\$7,560) and new allocations, totaled \$18,310. Allocations this year totaled \$12,000 (excluding agency fee) leaving a remaining balance of \$6310 forward into the 2016-2017 academic year.

The Convocations Committee supported 18 events in total. Allocations ranged from a minimum of \$250 to maximum of \$3000. The committee denied four applications, because the committee unanimously felt that these particular activities did not meet the committee’s criteria for funding.

A detailed documentation of funding sources and allocations is presented below.

Respectfully submitted,

Benjamin Andrus, Committee Chair

Committee members

Don Loewen

Laura Evans

Brian Rose

Jennifer Keegan

Rosa Darling

Zachary Vigliani

Dillon Schade

Amanda Baker

Convocations Committee Funding and Allocations

Fall 2015 – Spring 2016

China Night	1300
Israeli Independence Day	500
Culture Night	500
Eating Disorder Conference	500
Research Days	500
Purim	250
Shifting Tides	250
Global health conference	250
Black History Keynote	3000
German Studies Colloquium	750
Tedx	1500
Challah Bake	400
Back to Motherland	400
Freedeman Lecture	300
Barbara Abou-el-Haj	200
Caribbean week	500
Crossing Boundaries	300
Radical Archaeology Theory Symposium	600
TOTAL:	12000

**Faculty Senate EPPC
Annual Report 2015-2016**

The EPPC met three times during the 2015/2016 academic year to consider curricular and policy matters.

Here is a summary of the policy matters considered by the EPPC and their resolution:

Issue	Discussion	Resolution
Suggested revisions to the wording of the final exam policy.	The EPPC discussed proposed changes.	The EPPC did not recommend any changes to the wording of the policy.
Grading policies when courses are repeated.	The EPPC reviewed the undergraduate policies of the Schools and Colleges.	These policies are set at the unit level, not the University level so it is not clear what role the EPPC would have in considering changes.

Here is a summary of the policies for faculty review of curriculum passed by the faculty senate in 2012 which are used by the EPPC and FSEC to guide their review of curriculum proposals:

Action	Item
No notification	Routine changes to existing majors, minors, certificates and degree programs that do not require SED approval
Notify EPPC FSEC and/or EPPC may undertake additional review if changes go beyond "routine"	Routine changes to existing majors, minors, certificates and degree programs require SED approval
Notify FSEC and EPPC FSEC and/or EPPC may undertake additional review	Combined degree programs (3-2, 4-1), Dual degree programs, new minors and local certificate programs (tracks)
EPPC acts as a curriculum committee	All proposals for certificates, majors, minors, or other programs that are not reviewed at the college or school level
Full faculty senate review process (starts with EPPC)	New degree programs, suspension or elimination of degree programs, new majors, new certificate-for-licensure programs

The following curricular matters were reviewed in 2015/2016:

The EPPC and FSEC were notified of Letters of Intent for new programs:

Masters in Public Health
Masters in Data Analytics

Routine changes requiring SED approval:	EPPC	FSEC
English major and related 3-2 program	Discussed	Reviewed
Sociology major and related 3-2 program	Discussed	Reviewed

Certificate for Advanced Study in Adolescent Special Education	Discussed	Discussed	Approved May 3, 2016
MA in Statistics	Discussed	Discussed	Approved May3, 2016
MA in Applied Liberal Studies	Discussed	Discussed	Approved May 17, 2016

The EPPC and FSEC discussed a proposal to offer the Binghamton University undergraduate degree in Industrial and Systems Engineering in Korea through SUNY Korea. These conversations will continue in the 2016/2017 academic year with the addition of Masters and PhD degrees to the proposal.

Respectfully submitted,

Sara Reiter, Committee Chair

Committee members

Alvin Vos
Rolf Quam
Barbara Wolfe
Marcin Mazur
Patrick Madden
Erin Rushton
Sara Reiter
Amanda Baker (student)
Justin Santabarbara (student)
Megan Comstock (student)
Donald Nieman
Susan Strehle
Donald Loewen

Faculty Senate Intercollegiate Athletics Committee
Annual Report 2015-2016

The Faculty Senate Intercollegiate Athletics Committee (IAC) met twice during the 2015-16 academic year.

In the Fall meeting (11/18/25), the committee reviewed the academic performance of student-athletes by team, as reported to the committee by Associate Director of Athletics and Assistant Provost David Eagan. Student-athletes continue to perform well

In the Spring meeting (4/25/16), we ran the committee meeting as an informal conversation between faculty and athletics about the challenges of being a student-athlete. We invited academic advisors Linda Reynolds and Kristie Bowers from Athletics, and heard from student athletes Shelby Donhauser and John Rinaldi (filling in for Marlon Beck). Topics included the process by which student-athletes communicate their competition schedules to their professors, how they balance practice schedules with their courses, registration, making accommodations for makeup exams, and more. Although a small number of cases can present considerable challenges for students (for example, one student-athlete's competition schedule changed at the last minute, creating an exam conflict that could not be resolved), the committee decided that policy changes were not necessary or advisable. We agreed that current procedures, which center around student-athletes working directly with their professors to communicate potential conflicts as early as possible, work very well in the vast majority of cases. There was consensus that communicating the day-to-day activities and challenges of student athletes to faculty and to the entire university community, would help faculty continue to support student-athletes as much as possible. The committee will look for ways to do so during the 2016-17 year.

Respectfully submitted,

Michael J. Lewis, Committee Chair

Committee members

Neil Christian Pages

Loretta Mason-Williams

Randy Friedman

Marlon Beck (male undergraduate)

Shelby Donhauser (female undergraduate)

Cindy Cowden (VP for Student Affairs designee)

Shelley Dionne (NCAA Faculty Athletics Representative)

Terry Kane (Chair, Intercollegiate Athletics Board – ex officio)

Ed Scott (Assoc. Athletics Director for Student Services – ex officio)

Michael McGoff (Provost ex-officio member)

David Eagan (Ex-officio member)

Patrick Elliott (Athletics Director – ex-officio)

Faculty Senate Library Committee
Annual Report 2015-2016

The FSLC waited for the new Dean of the Libraries to be in place before meeting. As a result, we met only once (3/24/16). In addition, the FSLC Chair met with the Dean of the Libraries and an ad hoc Harpur College Committee concerned about undergraduate library literacy.

The FSLC along with the Dean of Libraries addressed the following main issues and initiatives:

1. **Space:** The main library will open up a new graduate student reading room (near where government documents are currently located). University ID cards will be required to ensure access is restricted to graduate students. Other space will be better utilized by adding new chairs and replacing older broken ones. Part of the Newcomb Reading Room will be remodeled this summer, financed by alum Mark Zurack. This area will contain a conference area and classroom. New space will be available when the Pharmacy School opens, and additional library space is also being planned for the Decker School of Nursing upon its move to Johnson City. Space dedicated to faculty, including faculty carrels, are currently not available. The FSLC voted to do a faculty survey to assess faculty needs. Subcommittee members Susan Seibold-Simpson, Anne Larrivee, and George Bobinski will serve on a subcommittee for this.
2. **Budget and Staffing:** New funding has been secured from provost to pay for continually increasing costs of journals etc. Additional funds have been allocated for a new Institutional Repository to be run by Anne Larrivee. Also, funds were added for a number of special collections and acquisitions including the Asian Collection. Finally there are funds for four new positions, and so far recruitments are underway for: (1) a Head of the Science Library and (2) a Pharmacy/Nursing Subject Librarian. Searches for several other positions including a long vacant Technology person are also underway
3. **Technology:** A Digital Scholarship Committee will hold outreach on subjects such as uses applications of new digital technology, regulations regarding copyright law, open source digital educational resources, and more.
4. **Exhibits and Philanthropy:** These include a new Link display case will be constructed in special collections; new donor wall already put up; and a new China display funded by the Confucius Center.
5. **Textbooks as part of the library collection:** Because textbook prices have risen to unprecedented levels, many Binghamton students cannot easily afford them. Currently the Library does not routinely purchase textbooks for its collection. The FSLC in conjunction with the Binghamton University Libraries is instituting a new initiative to obtain currently assigned textbooks, hopefully making it easier for students to comply with necessary reading assignments. To increase the success of this initiative, we will seek faculty donations of extra copies of class textbooks they may have. Dean Kendrick already ran this by the Provost who will personally issue a solicitation.

6. External Focus: Dean Curtis Kendrick plans to emphasize the importance of an external focus as part of his vision to serve the university community. As such, the library staff will devote more time and attention to be helpful to its constituent community. This entails finding out community needs and implementing them as much as possible. The Library established a Student Advisory Committee as well as other committees to pursue this objective.

Finally, the FSLC welcomes Dean Curtis Kendrick and looks forward to working with him further ensuring that the Libraries provide the most comprehensive resources and services possible in support of the research, teaching, and learning needs of the University community.

Respectfully Submitted,

Sol Polachek, Chair (Economics)

Committee members

Amanda Baker, undergraduate student
George Bobinski, president's ex officio appointee
Vincent Cascone, undergraduate student
Elizabeth Casteen, History
Rebecca Forney, graduate student
Siobhan Hart, Anthropology
Nicholas Kaldis, Asian & Asian American Studies
Curtis Kendrick, provost's ex officio appointee, Libraries
Anne Larrivee, Libraries
Sol Polachek (Chair), Economics
Joshua Reno, Anthropology
Susan Seibold Simpson, Decker School of Nursing

Faculty Senate Professional Standards Committee
Annual Report 2015-2016

The Professional Standards Committee had no cases in the fall semester and one case during the spring semester. The spring case 2016 dealt with questionable use of a graduate research assistant. The Dean brought the case to the committee with written information from the concerned faculty members. The committee responded by letter to the Dean supporting both the Dean's and faculty member's concern. The Professional Standards Committee suggested that the Dean meet with the faculty member who had used the graduate student inappropriately to explain why the use of the student was inappropriate.

Respectfully submitted,

Gale Spencer, Committee Chair

Committee members

Sharon Bryant

Robert Guay

Sandra Michael

Carol Miles

Faculty Senate University Undergraduate Curriculum Committee
Annual Report 2015-2016

During the 2015-2016 academic year, the UUCC continued its work certifying courses that meet Binghamton University General Education requirements and deciding on student petitions related to General Education requirements.

Additional committee activities included:

- Reviewing course portfolios for assessment of General Education and completing reports for the categories of Composition, Foreign Language, and Laboratory Science.
- Discussing proposals to streamline the use of Advanced Placement (AP) and International Baccalaureate (IB) scores for the Laboratory Science requirement. The changes eliminate the need for verification of lab activity in high school and tie the score required for the L requirement to the score that grants the introductory course in the discipline. These proposals were approved by the Faculty Senate on 5/3/16 (AP) and 5/17/16 (IB) and will go into effect for students entering in Fall 2016.
- After the schools approved the granting of academic credit for military service (confirmed at a meeting of the Academic Affairs Council in February), the UUCC approved the granting of the Gen Ed Activity (Y) designation for students who have military basic training on their transcript. This can be done retroactively for current veteran students. Students do not need to appeal to get the Y; it may be added to their records when the schools award credit for basic training.
- Discussing whether the committee should institute a process for re-certifying Gen Eds that were approved more than 10 years ago. A pilot review of syllabi for Pluralism courses led the committee to conclude that it would not be possible to re-certify courses simply by reviewing syllabi. In a subsequent discussion that took place between faculty governance leaders and the Provost, it was decided that it was not necessary to institute a process for re-certifying courses and that the UUCC should instead work with individual departments if issues or concerns arise.

The Chair and the Committee would like to express its gratitude to Liz Abate, our coordinator of General Education and Senior Assistant for Undergraduate Education in the Provost's Office, for the outstanding assistance and coordination she always provided. And the Chair would like to express his appreciation to the members of the committee who consistently worked through our agenda with collective acumen and good judgment.

Attached, as required, is this year's report on university-wide course offerings under the following rubrics: UNIV, SCHL, OUT, and CDCI.

Respectfully submitted,
Mark Reisinger, Committee Chair

Committee Members (voting)

Les Lander, Computer Science
Sarah Maximiek, Libraries
Carolyn Pierce, Decker School of Nursing
Sara Reiter, School of Management
Myra Sabir, Human Development
Paul Schleuse, Music
Amanda Baker, undergraduate student
Marissa Sabbath, graduate student

Committee members (non-voting)

Liz Abate, Provost's Office
Lisa Hrehor, Health and Wellness Studies
Doug Jones, Harpur Deans Office/Judaic Studies
Don Loewen, Provost Office/German and Russian Studies
Pamela Mischen, President's Office and CCPA

Report on University-Wide (UNIV) Course Offerings – 2015-2016 Academic Year

Attached please find a complete listing of all courses offered during the 2015-2016 academic year under the following rubrics:

- Binghamton Scholars Program – SCHL
- Career Development Center Internships – CDCI
- Outdoor Pursuits - OUT
- University-Wide courses – UNIV

Working with John Starks, the director of the Office of University-Wide Programs, the UCC approved the following new UNIV courses:

- Spring 2016:
 - UNIV 280G, Science, Technology, Engineering, Arts and Math: Seminar, a learning community course in Mountainview Community.
 - UNIV 280F, Social Activism Strategy, a learning community course in Mountainview Community.
- Fall 2016:
 - UNIV 492, International Mentor Training, a course approved as part of a Lois B. DeFleur International Innovation grant
- New permanent courses:
 - OUT 121, Disc Golf
- Changes to permanent courses:
 - UNIV 101, First-Year Experience, was revised and reapproved as a 2-credit course effective with the Fall 2016 semester. The course will now be structured as a team-taught course, with a faculty member partnering with a student affairs professional.

Term	Subj	No	Sec	Title	Instructor First Name	Instructor Last Name	Enrollment Limit
Fall 2015	CDCI	385	03	Prof Internship Pgm Oral Comm	Amber	Ingalls	15
Fall 2015	CDCI	385	04	Prof Internship Pgm Oral Comm	Veronica	Ogeen	12
Fall 2015	CDCI	385	05	Prof Internship Pgm Oral Comm	Erik	Colon	12
Fall 2015	CDCI	385	07	Prof Internship Pgm Oral Comm	Luann	Kida	20
Fall 2015	CDCI	385	09	Prof Internship Pgm Oral Comm	Danielle	Britton	12
Fall 2015	CDCI	385	10	Prof Internship Pgm Oral Comm	Cherie	Vanputten	12
Fall 2015	CDCI	385	25	Prof Internship Pgm Oral Comm	Courtney	Ignarri	10
Fall 2015	CDCI	385	26	Prof Internship Pgm Oral Comm	Courtney	Ignarri	10
Fall 2015	CDCI	395	01	Professional Internship Pgm	Jill	Seymour	12
Fall 2015	CDCI	395	02	Professional Internship Pgm	Luann	Kida	15
Fall 2015	CDCI	395	03	Professional Internship Pgm	Mengchen	Huang	20
Fall 2015	CDCI	395	04	Professional Internship Pgm	Joshua	Perry	10
Fall 2015	CDCI	395	05	Professional Internship Pgm	Emily	Love	10
Fall 2015	CDCI	395	06	Professional Internship Pgm	Nita	Baldwin	15
Fall 2015	CDCI	395	07	Professional Internship Pgm	Joshua	Perry	10
Fall 2015	CDCI	395	08	Professional Internship Pgm	Daniel	McCormack	15
Fall 2015	CDCI	395	09	Professional Internship Pgm	Daniel	McCormack	15
Fall 2015	CDCI	395	10	Professional Internship Pgm	LeAnna	Rice	12
Fall 2015	CDCI	395	11	Professional Internship Pgm	Anna	McGoff	15
Fall 2015	CDCI	395	12	Professional Internship Pgm	Rachel	Cavalari	15
Fall 2015	CDCI	395	13	Professional Internship Pgm	Peter	Nardone	5
Fall 2015	CDCI	395	14	Professional Internship Pgm	Antonio	Frontera	5
Fall 2015	CDCI	395	15	Professional Internship Pgm	Zachary	Dubord	12
Fall 2015	CDCI	395	20	Professional Internship Pgm	Dara	Raboypicciano	15
Fall 2015	CDCI	395	21	Professional Internship Pgm	Laura	ONeill	15
Fall 2015	CDCI	395	23	Professional Internship Pgm	Alison	Twang	15
Fall 2015	CDCI	395	24	Professional Internship Pgm	David	Hagerbaumer	30
Fall 2015	CDCI	395	30	Professional Internship Pgm	Michael	Majewski	10
Fall 2015	CDCI	395	34	Professional Internship Pgm	Ryan	Yarosh	15
Fall 2015	CDCI	395	35	Professional Internship Pgm	Marissa	Zelman	20
Fall 2015	CDCI	395	37	Professional Internship Pgm	Lori	Etheridge	30
Fall 2015	CDCI	395	38	Professional Internship Pgm	Diana	Castellanos	30
Fall 2015	CDCI	395	39	Professional Internship Pgm	Anthony	Preus	18
Fall 2015	CDCI	395	40	Professional Internship Pgm	Dara	Raboypicciano	15
Fall 2015	CDCI	395	44	Professional Internship Pgm	Jazell	Johnson	15
Fall 2015	CDCI	395	45	Professional Internship Pgm	Harvey	Stenger	50
Fall 2015	CDCI	395	47	Professional Internship Pgm	Karin	Golden	10
Fall 2015	CDCI	491	05	JC Mentor UG Teaching Asst	Dara	Riegel	1
Fall 2015	CDCI	496	01	Johnson City Mentor Program	Karen	Cummings	25
Fall 2015	CDCI	496	02	Johnson City Mentor Program	Joanna	Cardona	25
Fall 2015	CDCI	496	07	Johnson City Mentor Program	Dara	Riegel	25
Fall 2015	CDCI	496	09	Johnson City Mentor Program	Erik	Colon	25
Fall 2015	CDCI	496	35	Johnson City Mentor Program	Daniel	McCormack	25
Fall 2015	CDCI	496	40	Johnson City Mentor Program	Daniel	McCormack	25
Fall 2015	OUT	130	01	English Horsemanship	Syd	Davis	12
Fall 2015	OUT	130	02	English Horsemanship	Caillin	Elliott	12
Fall 2015	OUT	130	03	English Horsemanship	Caillin	Elliott	12
Fall 2015	OUT	130	04	English Horsemanship	Caillin	Elliott	12
Fall 2015	OUT	130	05	English Horsemanship	Syd	Davis	12
Fall 2015	OUT	130	06	English Horsemanship	Caillin	Elliott	12
Fall 2015	OUT	131	01	English Horsemanship II	Caillin	Elliott	8
Fall 2015	OUT	131	02	English Horsemanship II	Caillin	Elliott	8
Fall 2015	OUT	177	01	Hiking	John	Greene	12
Fall 2015	OUT	177	02	Hiking	Natalie	Hughes	12
Fall 2015	OUT	177	03	Hiking	John	Greene	12
Fall 2015	OUT	250	01	Bicycling	Michael	Zuber	11
Fall 2015	OUT	255	01	Back Country Medicine	Kevin	Hastings	30
Fall 2015	OUT	255	02	Back Country Medicine	Sarah	Lister	28
Fall 2015	OUT	391	01	Practicum in College Teaching	Kevin	Hastings	20
Fall 2015	OUT	391	02	Practicum in College Teaching	Teresa	High	20

Fall 2015	OUT	391	03	Practicum in College Teaching	Michael	Zuber	20
Fall 2015	OUT	391	04	Practicum in College Teaching	Cailin	Elliott	20
Fall 2015	OUT	395	01	Independent Study	Jenna	Moore	20
Fall 2015	OUT	395	04	Independent Study	Michael	Zuber	20
Fall 2015	OUT	395	05	Independent Study	Teresa	High	20
Fall 2015	SCHL	127	01	Thinking Like Leonardo DaVinci	April	Thompson	31
Fall 2015	SCHL	127	02	Thinking Like Leonardo DaVinci	Ann	Merriwether	31
Fall 2015	SCHL	127	03	Thinking Like Leonardo DaVinci	April	Thompson	27
Fall 2015	SCHL	127	04	Thinking Like Leonardo DaVinci	Ann	Merriwether	27
Fall 2015	SCHL	127	05	Thinking Like Leonardo DaVinci	Rebecca	Kissling	31
Fall 2015	SCHL	127	06	Thinking Like Leonardo DaVinci	Rebecca	Kissling	27
Fall 2015	SCHL	280A	01	Evolutionary Psychology	Joseph	Morrissey	20
Fall 2015	SCHL	280B	01	Innovation in the Modern World	John	Fillo	20
Fall 2015	SCHL	280D	01	Tech & Impact of Solar Energy	Wayne	Jones	20
Fall 2015	SCHL	280E	01	Food, Nature and Culture	Dale	Tomich	20
Fall 2015	SCHL	280G	01	Ghosts in American Culture	Elizabeth	Tucker	20
Fall 2015	SCHL	280H	01	Early Modern English Tragedy	Andrew	Walkling	19
Fall 2015	SCHL	298	01	Intermediate Undergrad Project	William	Ziegler	7
Fall 2015	SCHL	299	01	Intermed Undergrad Research	William	Ziegler	7
Fall 2015	SCHL	327	01	Schlr3: Worlds of Experience	William	Ziegler	100
Fall 2015	SCHL	391	01	Scholars Teaching Practicum	William	Ziegler	7
Fall 2015	SCHL	395	01	Scholars Internship	William	Ziegler	5
Fall 2015	SCHL	396	01	Guthrie Scholars Premed Intern	William	Ziegler	10
Fall 2015	SCHL	397	01	Scholars Independent Study	William	Ziegler	10
Fall 2015	SCHL	427	01	Scholars 4: Capstone	William	Ziegler	100
Fall 2015	SCHL	498	01	Advanced Undergrad Project	William	Ziegler	7
Fall 2015	SCHL	499	01	Advanced Undergrad Research	William	Ziegler	7
Fall 2015	UNIV	101	01	First-Year Experience	Brianna	King	20
Fall 2015	UNIV	101	02	First-Year Experience	Shannon	Gallo	20
Fall 2015	UNIV	101	03	First-Year Experience	Valerie	Carnegie	20
Fall 2015	UNIV	101	04	First-Year Experience	Heather	Miller	20
Fall 2015	UNIV	101	05	First-Year Experience	Leah	Shaw	20
Fall 2015	UNIV	101	06	First-Year Experience	Jazell	Johnson	20
Fall 2015	UNIV	101	07	First-Year Experience	Erin	Kentos	18
Fall 2015	UNIV	101	08	First-Year Experience	Elizabeth	Staff	20
Fall 2015	UNIV	101	09	First-Year Experience	Christopher	Cullinane	20
Fall 2015	UNIV	101	10	First-Year Experience	Kimberly	Garrison	20
Fall 2015	UNIV	101	11	First-Year Experience	Tyler	Lenga	20
Fall 2015	UNIV	101	12	First-Year Experience	Zachary	Dubord	25
Fall 2015	UNIV	101	13	First-Year Experience	Peter	Nardone	25
Fall 2015	UNIV	101	14	First-Year Experience	Erik	Colon	20
Fall 2015	UNIV	101	15	First-Year Experience	Linda	Reynolds	20
Fall 2015	UNIV	101	17	First-Year Experience	Regina	Alferi	20
Fall 2015	UNIV	101	18	First-Year Experience	Jeremy	Toulon	20
Fall 2015	UNIV	101	19	First-Year Experience	Joshua	Perry	20
Fall 2015	UNIV	101	20	First-Year Experience	Stephen	Rebello	20
Fall 2015	UNIV	280B	01	New Venture Accelerator I	Kenneth	McLeod	60
Fall 2015	UNIV	280D	01	Sci,Tech,Engr,Arts&Math, Sem1	Kevin	Wright	24
Fall 2015	UNIV	280E	01	Soc Diversity Justice&Activism	Pamela	Misener	24
Fall 2015	UNIV	297	01	Independent Research	Nancy	Abashian	20
Fall 2015	UNIV	297	02	Independent Research	Jill	Dixon	20
Fall 2015	UNIV	297	03	Independent Research	Edward	Corrado	20
Fall 2015	UNIV	297	04	Independent Research	Sandra	Card	20
Fall 2015	UNIV	397	01	Independent Research	Nancy	Abashian	20
Fall 2015	UNIV	397	02	Independent Research	Jill	Dixon	20
Fall 2015	UNIV	397	03	Independent Research	Edward	Corrado	20
Fall 2015	UNIV	397	04	Independent Research	Sandra	Card	20
Fall 2015	UNIV	497	01	Independent Research	Nancy	Abashian	20
Fall 2015	UNIV	497	02	Independent Research	Jill	Dixon	20
Fall 2015	UNIV	497	03	Independent Research	Edward	Corrado	20
Fall 2015	UNIV	497	04	Independent Research	Sandra	Card	20
Spring 2016	CDCI	385	07	Prof Internship Pgm Oral Comm	Luann	Kida	25

Spring 2016	CDCI	385	09	Prof Internship Pgm Oral Comm	Amber	Ingalls	15
Spring 2016	CDCI	385	11	Prof Internship Pgm Oral Comm	Danielle	Britton	15
Spring 2016	CDCI	385	12	Prof Internship Pgm Oral Comm	Cherie	Vanputten	12
Spring 2016	CDCI	385	15	Prof Internship Pgm Oral Comm	Veronica	Ogeen	12
Spring 2016	CDCI	385	16	Prof Internship Pgm Oral Comm	Erik	Colon	12
Spring 2016	CDCI	385	18	Prof Internship Pgm Oral Comm	Scott	Bennett	20
Spring 2016	CDCI	385	20	Prof Internship Pgm Oral Comm	Courtney	Ignarri	10
Spring 2016	CDCI	385	38	Prof Internship Pgm Oral Comm	Courtney	Ignarri	10
Spring 2016	CDCI	395	01	Professional Internship Pgm	Luann	Kida	10
Spring 2016	CDCI	395	02	Professional Internship Pgm	Jill	Seymour	12
Spring 2016	CDCI	395	03	Professional Internship Pgm	Dara	Raboypicciano	15
Spring 2016	CDCI	395	04	Professional Internship Pgm	Joshua	Perry	10
Spring 2016	CDCI	395	05	Professional Internship Pgm	Laura	O'Neill	22
Spring 2016	CDCI	395	06	Professional Internship Pgm	Tanyah	Barnes	15
Spring 2016	CDCI	395	07	Professional Internship Pgm	LeAnna	Rice	12
Spring 2016	CDCI	395	08	Professional Internship Pgm	Daniel	McCormack	17
Spring 2016	CDCI	395	09	Professional Internship Pgm	Daniel	McCormack	15
Spring 2016	CDCI	395	10	Professional Internship Pgm	Anna	McGoff	15
Spring 2016	CDCI	395	11	Professional Internship Pgm	Antonio	Frontera	5
Spring 2016	CDCI	395	12	Professional Internship Pgm	Emily	Love	10
Spring 2016	CDCI	395	14	Professional Internship Pgm	Peter	Nardone	5
Spring 2016	CDCI	395	16	Professional Internship Pgm	Erin	Cody	10
Spring 2016	CDCI	395	18	Professional Internship Pgm	Rachel	Cavalari	16
Spring 2016	CDCI	395	19	Professional Internship Pgm	Ryan	Yarosh	15
Spring 2016	CDCI	395	20	Professional Internship Pgm	Dara	Raboypicciano	15
Spring 2016	CDCI	395	21	Professional Internship Pgm	Karin	Golden	10
Spring 2016	CDCI	395	22	Professional Internship Pgm	Khelan	Todd	30
Spring 2016	CDCI	395	23	Professional Internship Pgm	Tanyah	Barnes	15
Spring 2016	CDCI	395	24	Professional Internship Pgm	Kuo-l	Chou	10
Spring 2016	CDCI	395	25	Professional Internship Pgm	Joshua	Perry	10
Spring 2016	CDCI	395	26	Professional Internship Pgm	David	Hagerbaumer	30
Spring 2016	CDCI	395	27	Professional Internship Pgm	Nita	Baldwin	15
Spring 2016	CDCI	395	28	Professional Internship Pgm	Nancy	Abashian	5
Spring 2016	CDCI	395	31	Professional Internship Pgm	Alison	Twang	15
Spring 2016	CDCI	395	36	Professional Internship Pgm	Stephen	Rebello	20
Spring 2016	CDCI	395	44	Professional Internship Pgm	Jazell	Johnson	15
Spring 2016	CDCI	395	48	Professional Internship Pgm	Harvey	Stenger	30
Spring 2016	CDCI	491	05	JC Mentor UG Teaching Asst	Alexis	Avery	1
Spring 2016	CDCI	496	02	Johnson City Mentor Program	Karen	Cummings	25
Spring 2016	CDCI	496	04	Johnson City Mentor Program	Joanna	Cardona	25
Spring 2016	CDCI	496	07	Johnson City Mentor Program	Alexis	Avery	25
Spring 2016	CDCI	496	08	Johnson City Mentor Program	Erik	Colon	25
Spring 2016	CDCI	496	35	Johnson City Mentor Program	Daniel	McCormack	25
Spring 2016	CDCI	496	36	Johnson City Mentor Program	Andrew	Blaine	25
Spring 2016	OUT	122	01	Skiing/Snowboarding	Teresa	High	125
Spring 2016	OUT	122	02	Skiing/Snowboarding	Teresa	High	150
Spring 2016	OUT	122	03	Skiing/Snowboarding	Teresa	High	125
Spring 2016	OUT	122	04	Skiing/Snowboarding	Teresa	High	220
Spring 2016	OUT	130	01	English Horsemanship	Marsha	Pivarnik	12
Spring 2016	OUT	130	02	English Horsemanship	Caillin	Elliott	12
Spring 2016	OUT	130	03	English Horsemanship	Caillin	Elliott	12
Spring 2016	OUT	130	04	English Horsemanship	Caillin	Elliott	12
Spring 2016	OUT	130	05	English Horsemanship	Caillin	Elliott	12
Spring 2016	OUT	130	06	English Horsemanship	Caillin	Elliott	12
Spring 2016	OUT	131	01	English Horsemanship II	Caillin	Elliott	8
Spring 2016	OUT	131	02	English Horsemanship II	Caillin	Elliott	8
Spring 2016	OUT	176	01	Fly Fishing	Gary	Romanic	13
Spring 2016	OUT	177	01	Hiking	John	Greene	13
Spring 2016	OUT	177	02	Hiking	Kishan	Zuber	12
Spring 2016	OUT	177	03	Hiking	John	Greene	12
Spring 2016	OUT	177	04	Hiking	Natalie	Hughes	12
Spring 2016	OUT	178	01	Backpacking I	Andrea	Smith	12

Spring 2016	OUT	250	01	Bicycling	Michael	Zuber	10
Spring 2016	OUT	251	01	Canoeing	Steven	Busch	12
Spring 2016	OUT	252	01	White Water Kayaking	Steven	Busch	10
Spring 2016	OUT	255	01	Back Country Medicine	Kevin	Hastings	30
Spring 2016	OUT	391	01	Practicum in College Teaching	Teresa	High	10
Spring 2016	OUT	391	02	Practicum in College Teaching	Michael	Zuber	10
Spring 2016	OUT	391	03	Practicum in College Teaching	Kevin	Hastings	10
Spring 2016	OUT	391	04	Practicum in College Teaching	Cailin	Elliott	10
Spring 2016	OUT	391	05	Practicum in College Teaching	Steven	Busch	10
Spring 2016	OUT	395	01	Independent Study	Patti	Dowd	20
Spring 2016	OUT	395	04	Independent Study	Michael	Zuber	6
Spring 2016	OUT	395	05	Independent Study	Teresa	High	12
Spring 2016	SCHL	227	A 0	Leadership, Proj Mgt, Service	Peter	Nardone	100
Spring 2016	SCHL	280A	02	A Communion of Subjects	George	Catalano	24
Spring 2016	SCHL	280B	01	Applied Research Challenge	Chad	Nixon	22
Spring 2016	SCHL	280C	01	Buddha Mind, Buddha Brain	Peter	Donovick	21
Spring 2016	SCHL	280D	01	Istanbul: Global Crossroads	Kent	Schull	22
Spring 2016	SCHL	280E	01	Tech & Impact of Solar Energy	Charles	Westgate	22
Spring 2016	SCHL	280G	01	The Psychology of Human Bodies	Ann	Merriwether	23
Spring 2016	SCHL	280H	01	Philanthropy & Civil Society	David	Campbell	27
Spring 2016	SCHL	280I	02	Plastics: Boon and Bane	Rebecca	Kissling	22
Spring 2016	SCHL	280J	02	Global Contemporary Health	Jennifer	Wegmann	23
Spring 2016	SCHL	298	01	Intermediate Undergrad Project	William	Ziegler	7
Spring 2016	SCHL	299	01	Intermed Undergrad Research	William	Ziegler	7
Spring 2016	SCHL	327	01	Schlr3: Worlds of Experience	William	Ziegler	100
Spring 2016	SCHL	391	01	Scholars Teaching Practicum	William	Ziegler	7
Spring 2016	SCHL	395	01	Scholars Internship	William	Ziegler	5
Spring 2016	SCHL	396	01	Guthrie Scholars Premed Intern	William	Ziegler	10
Spring 2016	SCHL	397	01	Scholars Independent Study	William	Ziegler	10
Spring 2016	SCHL	427	01	Scholars 4: Capstone	William	Ziegler	100
Spring 2016	SCHL	498	01	Advanced Undergrad Project	William	Ziegler	7
Spring 2016	SCHL	499	01	Advanced Undergrad Research	William	Ziegler	7
Spring 2016	UNIV	101	01	First-Year Experience	Zachary	Dubord	25
Spring 2016	UNIV	101	02	First-Year Experience	Peter	Nardone	25
Spring 2016	UNIV	280C	01	New Venture Accelerator II	Kenneth	McLeod	60
Spring 2016	UNIV	280F	01	Social Activism Strategies	Kevin	Wright	20
Spring 2016	UNIV	280G	01	Sci, Techn, Engin, Arts&Math:Sem2	Kevin	Wright	20
Summer 201	CDCI	200	01	Bridging Academics to Careers	Alexis	Avery	10
Summer 201	CDCI	200	02	Bridging Academics to Careers	Emily	Love	10
Summer 201	CDCI	200	04	Bridging Academics to Careers	Dara	Riegel	10
Summer 201	CDCI	395	01	Professional Internship Pgm	Laura	ONeill	35
Summer 201	CDCI	395	03	Professional Internship Pgm	Courtney	Ignarri	35
Summer 201	CDCI	395	04	Professional Internship Pgm	Robert	Danberg	40
Winter 2016	CDCI	200	01	Bridging Academics to Careers	Erin	Cody	15
Winter 2016	CDCI	200	03	Bridging Academics to Careers	Emily	Love	15
Winter 2016	CDCI	395	01	Professional Internship Pgm	Laura	ONeill	30

Budget Review 2015-2016 Annual Report
Appendix C



BINGHAMTON UNIVERSITY

**Operating Disbursements
All Funds Summary
2014-15**

NOT FOR EXTERNAL RELEASE

2014-15 OPERATING DISBURSEMENTS REPORT

Summary of Fiscal Controls

The University receives funding from multiple sources. Each funding source has its own set of accounting and fiscal controls. Following is a brief description of each funding source. The fiscal year is the same for all fund sources: July 1 through June 30.

State Purpose Funds:

These funds are appropriated annually by the State Legislature through the State budgetary process. All activity is monitored by the State Comptroller's Office. For the purpose of this presentation, State Purpose funds include general State Operating, SUTRA, Stabilization, Special Programming and College Work Study appropriations.

Income Fund Reimbursable:

This mechanism allows operations to administer certain funds that collect revenue in support of those functions. Examples include photocopy services, research grant cost recovery, food services, parking and library fines. Like State Purpose funds, IFR funds are appropriated annually by the State Legislature and all activity is monitored by the State Comptroller's Office. Activities are funded by the operations through funds raised by the activity.

Dormitory Income Fund:

This mechanism is used to operate the campus residence halls. Revenues collected from the student room rates are used to meet costs associated with residence hall related operations and activities. The reported costs include all direct costs to the campus including the cost of fringe benefits. We footnote the cost of debt service which is paid via a revenue offset transfer but is a cost to the resident hall budgets.

Research Foundation:

The Research Foundation of the State University of New York serves as the conduit for all grants and contracts awarded to SUNY institutions. The Research Foundation provides basic administrative support to the campuses. The University is responsible for ensuring that expenditures are made in accordance with Research Foundation, sponsor, and campus guidelines and that sponsor billings are timely and accurate.

Binghamton University Foundation:

The Binghamton University Foundation is a not-for-profit corporation created and operated to receive and administer gifts and donations for the campus. Monies are held as restricted or unrestricted in a fund account and are made available to departments in accordance with gift or donation specifications. The Alumni Association is a separate entity but works closely with the Binghamton University Foundation.

The Foundation also provides bookkeeping services for specific operations through agency accounts as allowed by SUNY policies. Agency accounts are established and monitored based on University and Binghamton University Foundation guidelines. Agency Accounts reflect activities of State departments that have been authorized by SUNY policy. The Binghamton Foundation provides fiduciary accounting reports to the State departments for those activities.

Changes In Accounting Method

The Operating Disbursements Report reflects changes in accounting methods and expense reporting over time. Where prior period numbers are on the current report, we have restated or cross-referenced those numbers to assist the reader. However, prior printed reports reflect costs and cost allocations based upon different accounting practices and will not be comparative. Below is a summary of changes reflected in the reports.

Changes in Office Reporting

State Purpose Funds:

- The cost of Graduate Student Stipends and Tuition Scholarships are now reported in the schools/departments where the graduate students are assigned.
- The cost of Graduate Student Scholarships budgeted in the SUNY financial plan, totaling approximately \$3.7 million, is reported as expenditure in the schools where the students are assigned.
- Changes in office reporting has occurred in 2013-14;
 - Communications from External Affairs to Provost
 - Educational Communications from Administration to Provost
 - Auxillary Services and Food Service from Administration to Student Affairs
 - Affirmative Action, Internal Audit and Legal from Administration to President
- Changes occurring in 2014-15:
 - Financial management and reporting from Administration to Provost
 - Division of Advancement reports to President
 - Binghamton Foundation reports to President
 - Division of Diversity, Equity and Inclusion created, reports to President
 - Parking from Administration to Student Affairs
 - Athletics is now reported as a separate reporting entity. Was previously under Administration
 - The Operations Division has assumed most of the offices that formerly were under Administration: VP Operations, ITS, Physical Facilities, Police, Human Resources, Environmental Health and Safety, University Center for Training and Development and Utilities
 - Pharmacy School has been added to Academic Affairs as their administrative operations have begun.

Income Fund Reimbursable Funds

- Construction costs charged to IFR accounts that are later capitalized have been reported in different time periods. We have petitioned SUNY to establish construction-in-progress accounts to eliminate these reporting problems. Costs incurred as disbursements in one year are being removed from the following year's disbursements when the project is capitalized.
- Includes cost of Fringe Benefits

Dormitory Income Fund:

- The purpose of the Operating Disbursements Report is to reflect costs paid and financed locally. Our Dormitory Income Fund is required to pay for the cost of Fringe Benefits, and for 2014-15 that cost was approximately \$8 million dollars. This change in reporting was effective in the year 2010-11 and continues.
- Cash debt service payments on outstanding residential building bonds totaled approximately \$34 million during 2014-15. The cash was withdrawn from dormitory operating revenue by the NYS Department of Tax and Finance before the campus received the money. They are not shown as disbursements as the revenue nor the expense ever enter our local records. However, the campus dormitory income fund revenue is responsible to make these payments.

December 08, 2015

COMPARISON OF OPERATING DISBURSEMENTS: ALL FUND SOURCES

CHART 1

FISCAL YEARS 2011 THROUGH 2015

BINGHAMTON UNIVERSITY
NOT FOR EXTERNAL RELEASE

12/08/15

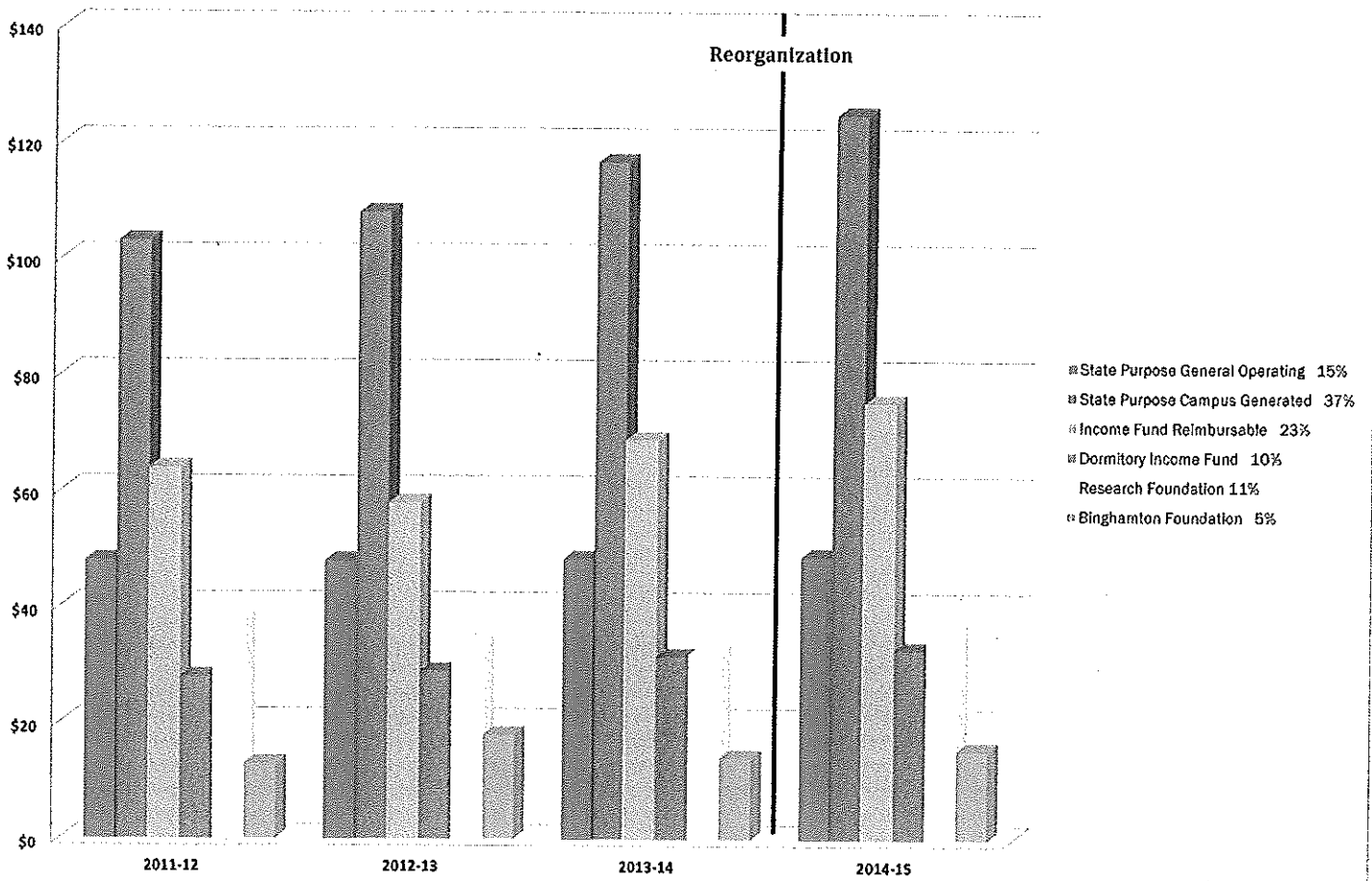
FUND	2010-11 FISCAL YEAR		2011-12 FISCAL YEAR		2012-13 FISCAL YEAR		2013-14 FISCAL YEAR		2014-15 FISCAL YEAR		CHANGE FY11-FY15
		%		%		%		%		%	
STATE PURPOSE:											
GENERAL OPERATING	\$54,394.0	20%	\$48,010.6	16%	48,333.0	16%	48,333.0	16%	48,800.0	15%	-10%
CAMPUS GENERATED	94,758.2	34%	103,069.4	35%	107,826.0	36%	116,658.0	37%	124,889.0	37%	32%
TOTAL	149,152.2	54%	151,080.0	51%	156,159.5	53%	164,991.0	53%	173,689.0	52%	16%
INCOME FUND REIMBURSABLE	54,867.7	20%	64,447.6	22%	58,225.4	20%	68,872.5	22%	75,321.6	23%	37%
DORMITORY INCOME FUND	25,705.1	9%	27,745.9	9%	29,092.8	10%	31,593.6	10%	32,778.0	10%	28%
RESEARCH FOUNDATION											
PROGRAM-DIRECT	30,782.5	11%	32,251.3	11%	27,901.1	9%	25,625.3	8%	29,471.1	9%	-4%
PROGRAM-INDIRECT	5,005.8	2%	5,725.2	2%	6,569.5	2%	6,316.9	2%	6,694.5	2%	34%
TOTAL	35,788.3	13%	37,976.5	13%	34,470.6	12%	31,942.2	10%	36,165.6	11%	1%
BINGHAMTON FOUNDATION											
UNRESTRICTED	3,143.3	1%	3,147.0	1%	3,344.1	1%	3,070.8	1%	3,364.2	1%	7%
RESTRICTED	2,785.0	1%	2,163.4	1%	2,766.2	1%	2,686.6	1%	2,455.4	1%	-12%
ENDOWMENT EXPENDABLE	614.6	0%	1,193.2	0%	2,878.4	1%	3,135.0	1%	3,354.8	1%	446%
SCHOLARSHIPS & AWARDS	1,772.1	1%	2,298.4	1%	2,461.4	1%	2,497.5	1%	2,581.0	1%	46%
SUB-TOTAL BINGHAMTON FOUNDATION ACTIVITY	8,315.0	3%	8,802.0	3%	11,450.1	4%	11,389.9	4%	11,755.4	4%	41%
AGENCY ACCOUNTS	4,701.9	2%	3,776.1	1%	6,750.0	2%	2,719.1	1%	3,635.4	1%	-23%
TOTAL	13,016.9	5%	12,578.1	4%	18,200.1	6%	14,109.0	5%	15,390.8	5%	18%
UNIVERSITY TOTAL	\$ 278,530.2	100%	\$ 293,828.1	100%	296,148.4	100%	311,508.3	100%	333,345.0	100%	20%

- Notes:
- 1) Amounts are presented on the cash basis
 - 2) Amounts are based on campus-based accounting systems and do not reflect all IPEDS adjustments
 - 3) Expenditures are classified according to the policies of each respective fund
 - 4) State Purpose expenditures do not include State Debt Service, Fringe Benefits or centrally applied overheads.
 - 5) State Purpose funds include Core Budget, SUTRA and Federal Work Study Funds and Temporary Allocations, Special Program Allocations & State Stabilization Funds

NOT FOR EXTERNAL RELEASE

BINGHAMTON UNIVERSITY OPERATING DISBURSEMENTS: ALL FUND SOURCES (In Millions)

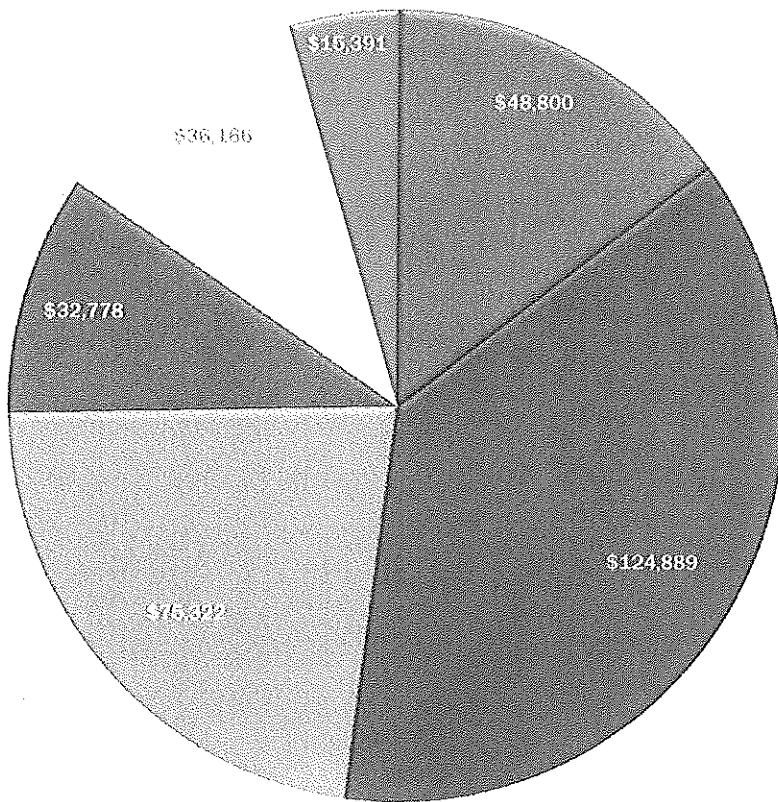
GRAPH 1
12/08/15



NOT FOR EXTERNAL RELEASE

BINGHAMTON UNIVERSITY
OPERATING DISBURSEMENTS: ALL FUND SOURCES
FY 2014-2015
(In Thousands)

PIE CHART 1
12/08/15



- State Purpose General Operating 15%
- State Purpose Campus Generated 37%
- Income Fund Reimbursable 23%
- Dormitory Income Fund 10%
- Research Foundation 11%
- Binghamton Foundation 5%

SUMMARY OF OPERATING DISBURSEMENTS: ALL FUNDS BY DIVISION
FISCAL YEARS 2014-15

CHART 2
BINGHAMTON UNIVERSITY
NOT FOR EXTERNAL RELEASE
 12/08/15

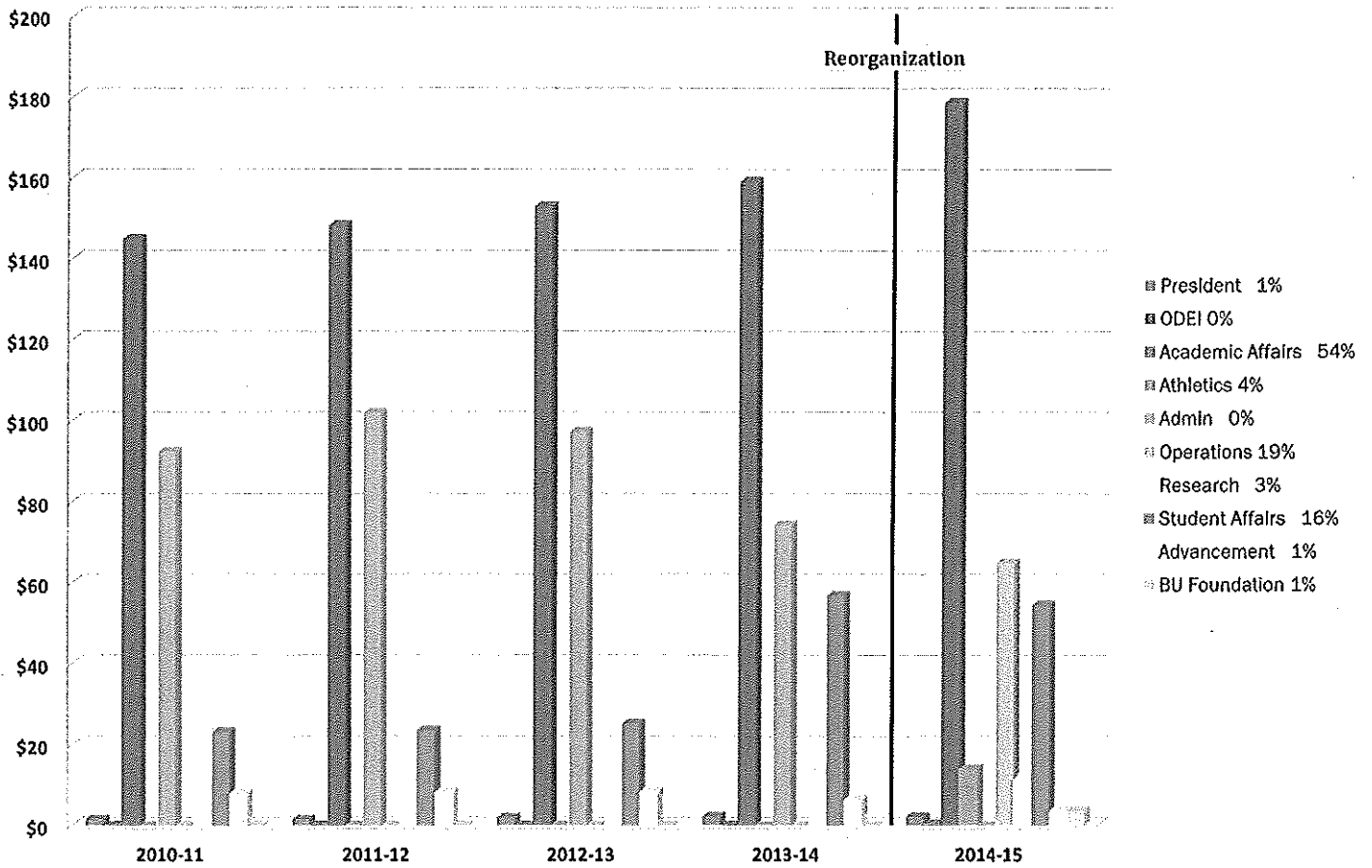
FUND	TOTAL	PRESIDENT	OFFICE OF DIV EQUITY/INCL	ACADEMIC AFFAIRS	ATHLETICS	ADMIN	OPERATIONS	RESEARCH	STUDENT AFFAIRS	ADVANCEMENT	BU FOUNDATION
STATE PURPOSE	\$ 173,689.0	\$ 1,627.6	\$ 491.5	\$ 128,707.2	\$ 3,529.0	\$ -	\$ 29,838.4	\$ 2,425.3	\$ 6,180.6	\$ 1,479.3	\$ 410.1
INCOME FUND REIMBURSABLE	\$ 78,321.8	314.2	-	13,910.0	9,847.3	-	12,556.6	1,158.6	37,501.5	33.7	-
DORMITORY INCOME FUND	\$ 32,778.0	-	-	1,755.8	-	-	22,404.0	-	8,577.6	-	-
RESEARCH FOUNDATION											
PROGRAM-DIRECT	29,471.1	-	-	25,009.4	-	-	-	3,285.1	1,175.6	-	-
PROGRAM-INDIRECT	8,694.5	193.1	-	1,850.8	-	-	-	4,508.0	11.8	-	-
TOTAL	36,165.6	193.1	-	26,990.2	-	-	-	7,792.1	1,187.2	-	-
BINGHAMTON FOUNDATION											
UNRESTRICTED	3,364.2	120.7	-	424	-	-	-	-	-	2,103.5	1,097.6
RESTRICTED	2,455.4	8.8	-	1,952.1	193.7	-	16.2	13.5	115.9	-	120.2
ENDOWMENT EXPENDABLE	3,554.8	-	-	2,384.4	49.1	-	-	7.4	8.4	-	637.5
SCHOLARSHIPS & AWARDS	2,591.0	7.1	-	1,167.6	192.5	-	0.3	28.9	159.4	-	937.3
SUBTOTAL	11,765.4	134.6	-	6,538.4	441.3	-	16.8	47.8	312.7	2,103.5	3,112.6
AGENCY	3,635.4	2.2	0.4	1,642.1	266.8	-	68.7	81.8	1,684.3	-	31.1
TOTAL	15,390.8	136.8	0.4	7,129.5	709.1	-	63.2	109.6	1,977.0	2,103.5	3,143.7
UNIVERSITY TOTAL 2014-15	\$ 333,345.2	\$ 2,274.7	\$ 491.9	\$ 178,531.7	\$ 14,084.4	\$ -	\$ 84,852.8	\$ 11,455.5	\$ 54,423.9	\$ 3,618.5	\$ 3,553.8
UNIVERSITY TOTAL 2013-14	311,503.3	2,059.3	n/a	153,922.9	12,896.7	74,219.6	n/a	13,027.3	56,752.9	6,456.3	n/a
UNIVERSITY TOTAL 2012-13	295,158.9	2,017.1	n/a	152,763.8	12,337.2	97,203.3	n/a	10,581.4	25,241.4	8,349.1	n/a
UNIVERSITY TOTAL 2011-12	293,828.3	1,548.1	n/a	148,147.3	12,020.4	101,543.6	n/a	10,455.9	23,453.9	8,333.5	n/a
UNIVERSITY TOTAL 2010-11	278,532.2	1,641.9	n/a	144,833.0	11,619.2	92,435.2	n/a	8,509.0	23,123.3	7,637.8	n/a

- Notes:
- 1) Amounts are presented on the cash basis.
 - 2) Amounts are based on campus-based accounting systems and do not reflect all IPEDS adjustments.
 - 3) Expenditures are classified according to the policies of each respective fund.
 - 4) State Purpose expenditures do not include State Debt Service, Fringe Benefits and centrally applied overheads.
 - 5) State Purpose Funds include Core Budget, SUFPA and Federal Work Study Funds and Temporary Allocations, Special Program Allocations & State Stabilization Funds.
 - 6) New divisions reported during FY 14-15 include ODEI which previously was reported under President; Athletics, which previously reported under VP Administration; BU Foundation which previously reported under Advancement.
 - 7) Offices in prior VP Administration were redistributed into Academic Affairs and VP Operations.
 - 8) Dormitory Income Fund - the first phase of East campus housing opened in 2010-11, increasing revenues and expenses. In addition, change in accounting method was to report Fringe Benefit cost paid from DIFR Funds. Debt Service costs are not reported (approx. \$34.1 million).

NOT FOR EXTERNAL RELEASE

BINGHAMTON UNIVERSITY SUMMARY OF OPERATING DISBURSEMENTS: ALL FUNDS (In Millions)

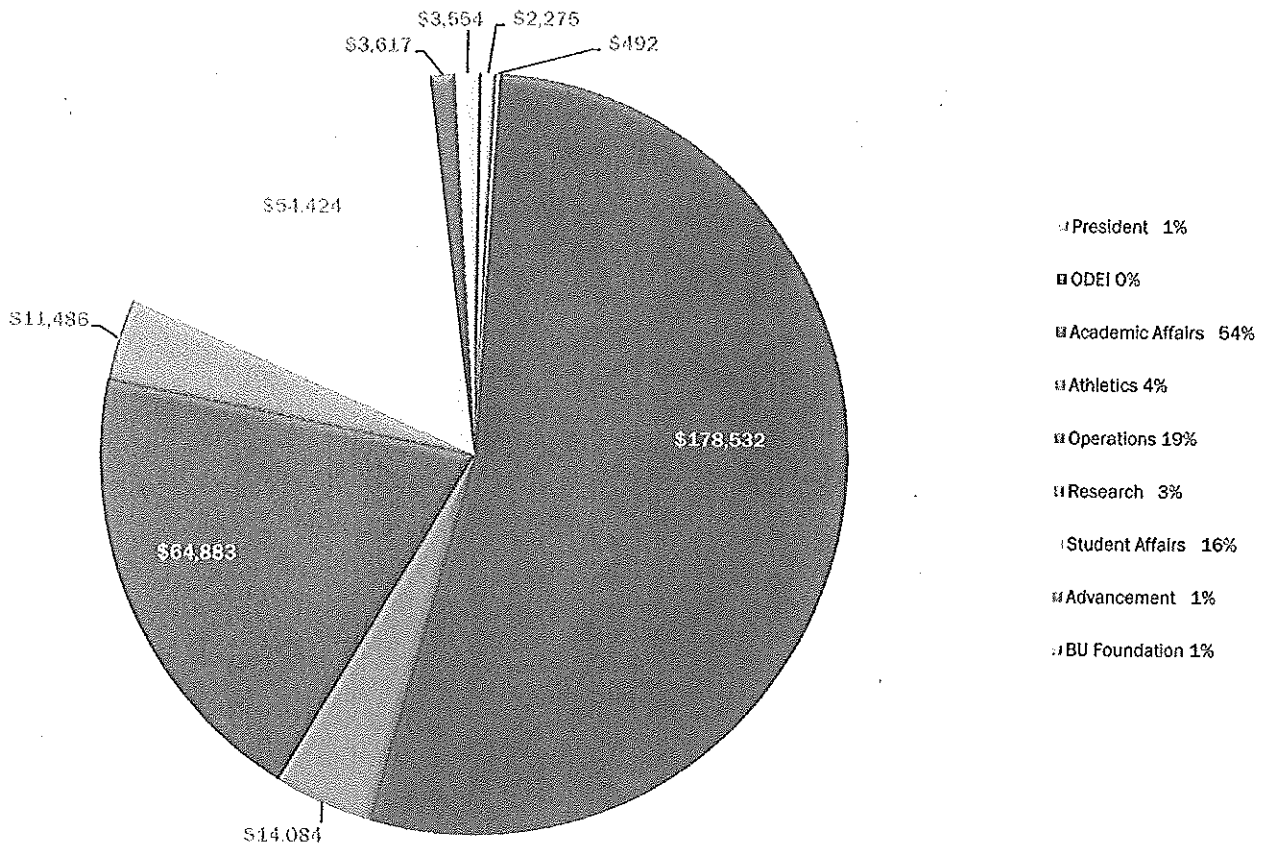
GRAPH 2
12/08/15



NOT FOR EXTERNAL RELEASE

BINGHAMTON UNIVERSITY
OPERATING DISBURSEMENTS: ALL FUNDS BY DIVISION
FY 2014-2015
(In Thousands)

PIE CHART 2
12/08/15



SUMMARY OF ACADEMIC AFFAIRS OPERATING DISBURSEMENTS: ALL FUNDS

CHART 3

FISCAL YEARS 2014-15

BINGHAMTON UNIVERSITY
NOT FOR EXTERNAL RELEASE

12/08/15

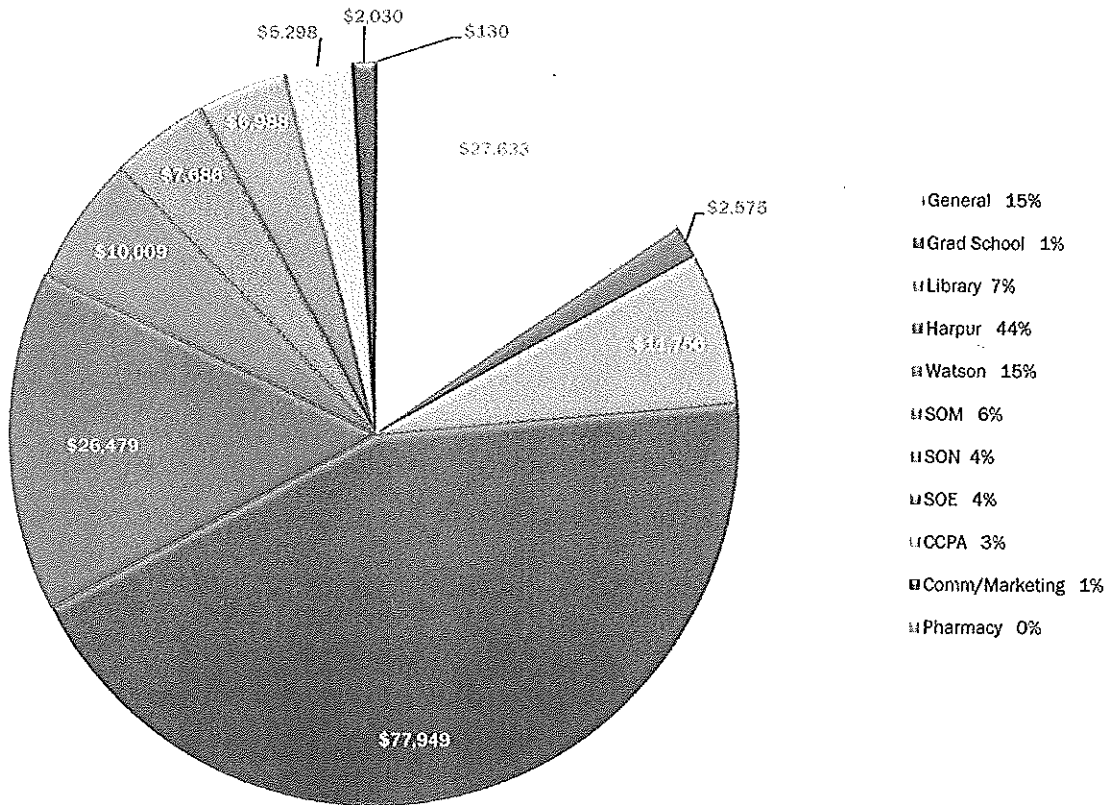
FUND	TOTAL	GENERAL	GRAD SCHOOL	LIBRARY	HARPUR	WATSON	SOM	SON	SOE	CCPA	COMM & MARKETING	PHARMACY
STATE PURPOSE	\$ 128,707.2	\$ 18,111.6	\$ 1,663.7	\$ 11,249.1	\$ 68,995.6	\$ 15,643.6	\$ 8,115.2	\$ 5,948.0	\$ 2,677.9	\$ 4,430.7	\$ 1,737.6	\$ 129.2
INCOME FUND REIMBURSABLE	\$ 13,910.2	6,874.9	600.0	243.0	3,676.9	1,727.2	317.4	389.0	269.1	647.4	271.3	-
DORMITORY INCOME FUND	\$ 1,795.9	1,795.9	-	-	-	-	-	-	-	-	-	-
RESEARCH FOUNDATION												
PROGRAM-DIRECT (see History below)	25,009.4	356.8	232.7	64.1	11,704.5	7,888.9	65.2	737.1	3,846.3	113.8	-	-
ADMINISTRATIVE-CAMPUS	1,980.8	87.1	1.4	-	991.0	748.1	88.6	-	-	35.6	21.1	-
TOTAL	26,990.2	443.9	234.1	64.1	12,695.5	8,635.0	163.8	737.1	3,846.3	149.3	21.1	-
BINGHAMTON FOUNDATION												
UNRESTRICTED	42.4	42.4	-	-	-	-	-	-	-	-	-	-
RESTRICTED	1,952.1	63.8	24.1	95.5	935.8	136.3	579.2	37.8	16.1	43.5	-	-
ENDOWMENT EXPENDABLE	2,394.4	66.7	27.2	93.8	916.2	160.8	594.8	416.5	60.4	17.3	-	0.7
SCHOLARSHIPS & AWARDS	1,167.5	3.5	20.7	-	637.6	119.9	213.8	136.4	36.6	49.0	-	-
SUBTOTAL	5,584.4	196.4	72.0	189.3	2,489.6	437.0	1,387.8	590.7	113.1	109.8	-	0.7
AGENCY	1,542.1	1,210.6	-	6.1	92.6	35.9	24.7	21.0	91.1	61.1	-	-
TOTAL	7,126.5	1,407.0	72.0	194.4	2,582.2	472.9	1,412.5	611.7	204.2	170.9	-	0.7
ACADEMIC AFFAIRS TOTAL 2014-15	\$ 178,532.0	\$ 27,633.3	\$ 2,574.8	\$ 11,755.6	\$ 77,949.2	\$ 26,478.7	\$ 10,008.9	\$ 7,685.8	\$ 6,987.5	\$ 5,233.3	\$ 2,030.0	\$ 129.9
ACADEMIC AFFAIRS TOTAL 2013-14	158,922.9	20,993.7	3,244.5	10,895.4	71,593.5	25,170.1	9,938.4	7,194.1	3,958.1	4,301.5	1,643.6	n/a
ACADEMIC AFFAIRS TOTAL 2012-13	152,763.6	14,285.5	2,725.5	10,724.0	73,914.9	25,390.1	9,449.8	7,571.4	3,767.4	4,935.0	n/a	n/a
ACADEMIC AFFAIRS TOTAL 2011-12	148,147.3	11,703.8	2,823.0	10,344.0	73,820.7	25,561.7	8,457.6	6,801.5	3,936.9	4,632.1	n/a	n/a
ACADEMIC AFFAIRS TOTAL 2010-11	144,833.0	12,097.5	16,651.0	10,306.1	62,735.0	20,645.0	7,557.1	6,892.3	4,323.8	3,685.2	n/a	n/a
PROGRAM DIRECT HISTORY												
PROGRAM-DIRECT RF 2013-14	20,780.0	-	350.2	36.3	9,991.8	8,427.5	71.5	639.4	1,107.4	105.9	-	n/a
PROGRAM-DIRECT RF 2012-13	24,262.4	205.6	440.2	29.9	12,032.8	8,779.3	63.2	948.6	972.8	763.9	n/a	n/a
PROGRAM-DIRECT RF 2011-12	29,123.0	221.5	593.6	31.1	14,223.8	11,188.8	8.5	848.5	1,149.3	858.9	n/a	n/a

- Notes:
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 - 3) Expenditures are classified according to the policies of each respective fund
 - 4) State Purpose expenditures do not include State Debt Service, Fringe Benefits, or centrally applied overheads.
 - 5) State Purpose funds include Core Budget, SUTRA and Federal Work Study Funds and Temporary Allocations, Special Program Allocations and State Stabilization Funds
 - 6) The General column includes Provost Office operation as well as Registrar, Enrollment Management, Institutional Research, University Art Museum, Anderson Performing Arts Center, Continuing Education/Summer Program, Budget Office, Business Office, and Finance Office

NOT FOR EXTERNAL RELEASE

BINGHAMTON UNIVERSITY
ACADEMIC AFFAIRS OPERATING DISBURSEMENTS: ALL FUNDS
FY2014-2015
(In Thousands)

PIE CHART 3
12/08/15



SUMMARY OF OPERATIONS OPERATING DISBURSEMENTS: ALL FUNDS
FISCAL YEARS 2014-15

CHART 4

BINGHAMTON UNIVERSITY
 NOT FOR EXTERNAL RELEASE
 12/08/15

FUND	TOTAL	VICE PRESIDENT	ITS	PHYSICAL FACILITIES	POLICE	UTILITIES
STATE PURPOSE	\$ 29,838.4	\$ 3,258.1	\$ 1,958.3	\$ 15,945.8	\$ 1,638.5	\$ 7,039.7
INCOME FUND REIMBURSABLE	12,556.6	(231.6)	8,861.1	4,653.2	(13.7)	(712.4)
DORMITORY INCOME FUND	22,404.6	94.1	1,432.0	13,658.2	2,980.5	4,241.7
RESEARCH FOUNDATION						
PROGRAM-DIRECT	-	-	-	-	-	-
ADMINISTRATIVE-CAMPUS	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
BINGHAMTON FOUNDATION						
UNRESTRICTED	-	-	-	-	-	-
RESTRICTED	18.2	-	0.3	15.9	-	-
ENDOWMENT EXPENDABLE	-	-	-	-	-	-
SCHOLARSHIPS & AWARDS	0.3	-	0.3	-	-	-
SUBTOTAL	16.5	-	0.6	15.9	-	-
AGENCY	66.7	66.7	-	-	-	-
TOTAL	83.2	66.7	0.6	15.9	-	-
OPERATIONS TOTAL 2014-15	\$ 64,832.7	\$ 3,185.3	\$ 12,252.0	\$ 34,271.1	\$ 4,605.3	\$ 10,569.0
	TOTAL	VICE PRESIDENT	ITS	PHYSICAL FACILITIES	POLICE	UTILITIES
OPERATIONS TOTAL 2013-14	n/a	n/a	11,815.6	28,181.5	4,916.7	9,121.5
OPERATIONS TOTAL 2012-13	n/a	n/a	11,939.2	19,483.4	4,322.8	8,416.3
OPERATIONS TOTAL 2011-12	n/a	n/a	11,247.3	27,940.1	5,457.1	9,255.3
OPERATIONS TOTAL 2010-11	n/a	n/a	11,915.8	21,789.7	4,365.3	8,956.9

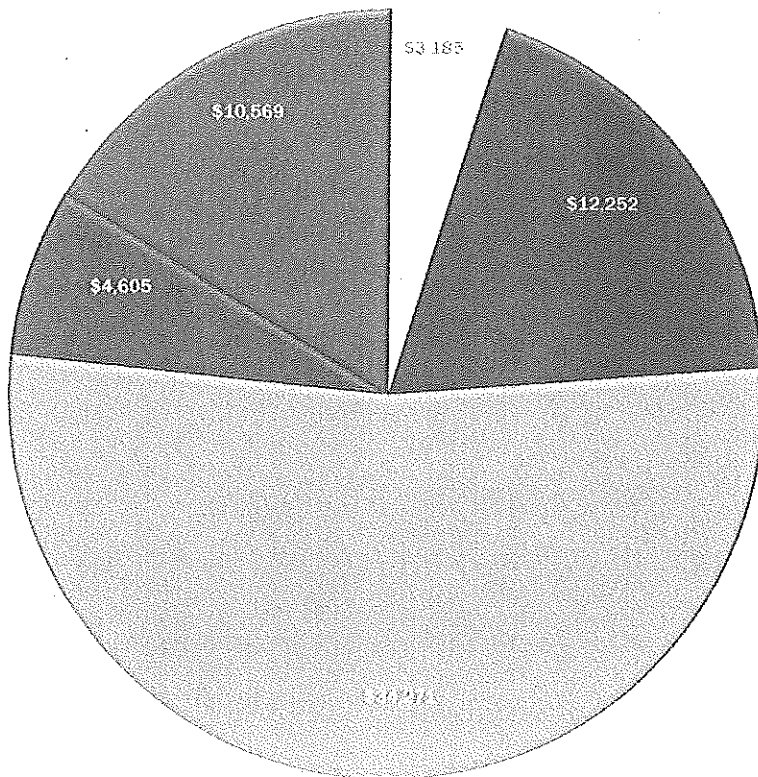
Notes:

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- 3) Expenditures are classified according to the policies of each respective fund
- 4) State Purpose expenditures do not include State Debt Service, Fringe Benefits, or centrally applied overheads.
- 5) State Purpose funds include Core Budget, SUTRA and Federal Work Study Funds and Temporary Allocations, Special Program Allocations and State Stabilization Funds
- 6) Vice President includes Vice President Office, Human Resources, Environmental Health & Safety, and University Center for Training and Development
- 7) Parking Services no longer component of University Police, moved to Student Affairs

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BINGHAMTON UNIVERSITY
OPERATIONS OPERATING DISBURSEMENTS: ALL FUNDS
FY2014-15
(In Thousands)

PIE CHART 4
12/08/15



- Vice President 5%
- ITS 19%
- Physical Facilities 53%
- Police 7%
- Utilities 16%

SUMMARY OF RESEARCH OPERATING DISBURSEMENTS: ALL FUNDS
FISCAL YEARS 2014-15

CHART 5
 BINGHAMTON UNIVERSITY
 NOT FOR EXTERNAL RELEASE

12/08/15

FUND	TOTAL	VP RESEARCH	RESEARCH DEVELOPMENT & ADMINISTRATION	GOVERNMENT RELATIONS AND ECONOMIC DEV	LAB ANIMAL RESOURCES	RESEARCH CENTERS
STATE PURPOSE	\$ 2,425.3	\$ 1,312.4	\$ 2.0	\$ 178.5	\$ 505.8	\$ 426.6
INCOME FUND REIMBURSABLE	1,158.5	8.5	1,150.0	-	-	-
DORMITORY INCOME FUND	-	-	-	-	-	-
RESEARCH FOUNDATION						
PROGRAM-DIRECT	3,286.1	334.4	-	1,141.0	-	1,810.7
ADMINISTRATIVE-CAMPUS	4,506.0	1,945.3	1,951.6	198.8	71.1	339.2
TOTAL	7,792.1	2,279.7	1,951.6	1,339.8	71.1	2,149.9
BINGHAMTON FOUNDATION						
UNRESTRICTED	-	-	-	-	-	-
RESTRICTED	13.5	13.5	-	-	-	-
ENDOWMENT EXPENDABLE	7.4	7.4	-	-	-	-
SCHOLARSHIPS & AWARDS	26.9	26.9	-	-	-	-
AGENCY	61.8	3.8	-	58.0	-	-
TOTAL	109.6	51.6	-	58.0	-	-
RESEARCH TOTAL 2014-15	\$ 11,485.5	\$ 3,652.2	\$ 3,103.6	\$ 1,576.3	\$ 576.9	\$ 2,576.5
RESEARCH TOTAL 2013-14	13,027.3	3,774.8	4,311.9	1,304.4	615.1	3,021.1
RESEARCH TOTAL 2012-13	10,587.4	3,073.7	3,452.3	2,861.4	564.5	635.5
RESEARCH TOTAL 2011-12	10,465.9	3,476.7	4,664.2	1,231.0	458.2	358.6
RESEARCH TOTAL 2010-11	8,609.1	2,035.1	4,446.1	1,492.8	497.2	137.9

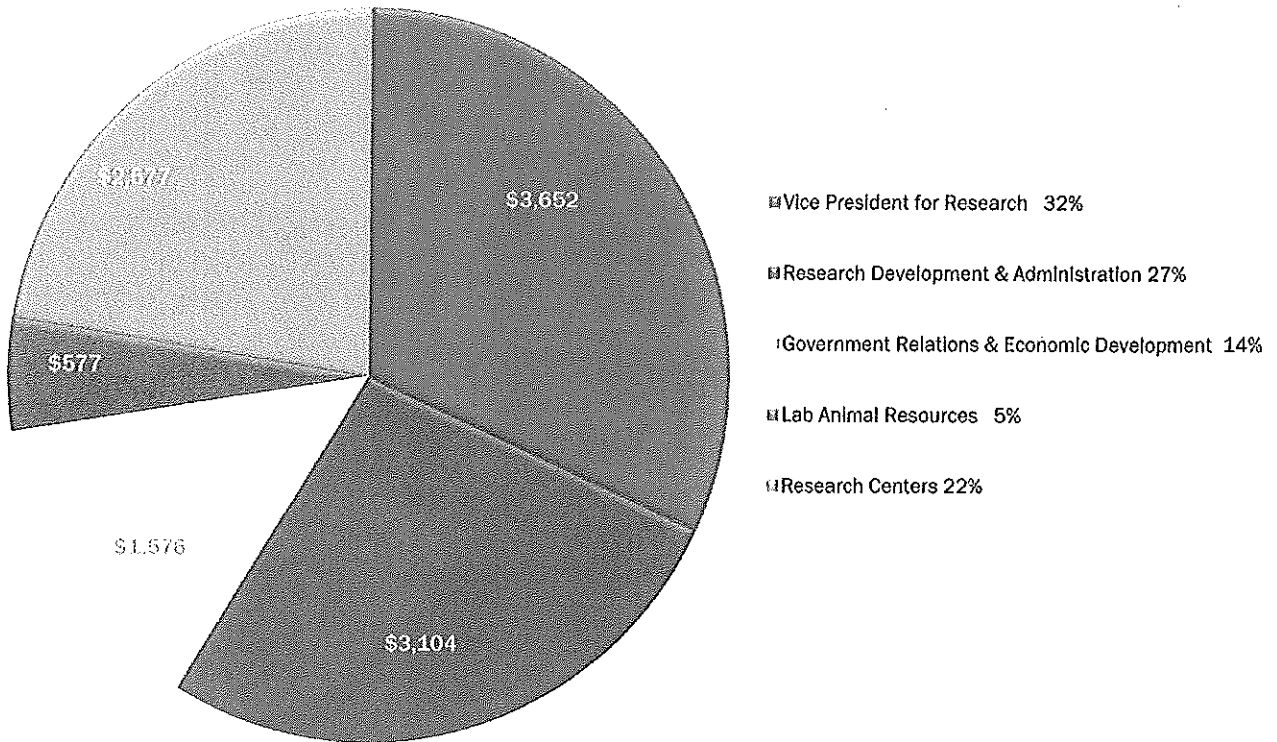
Notes:

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- 2) Expenditures are classified according to the policies of each respective fund
- 3) Amounts are presented on the cash basis
- 4) SUNY State Debt Service, Fringe Benefits or centrally applied overheads are not reflected in totals
- 5) State Purpose funds include Core Budget, SUTRA and Federal Work Study Funds, and Temporary Allocations
- 6) Indirect expenses for VP Research includes central office assessment of \$1,110.8

NOT FOR EXTERNAL RELEASE

BINGHAMTON UNIVERSITY
RESEARCH OPERATING DISBURSEMENTS: ALL FUNDS
FY 2014-15
(In Thousands)

PIE CHART 5
12/08/15



SUMMARY OF STUDENT AFFAIRS OPERATING DISBURSEMENTS: ALL FUNDS
FISCAL YEARS 2014-15

CHART 6
 BINGHAMTON UNIVERSITY
 NOT FOR EXTERNAL RELEASE
 12/08/15

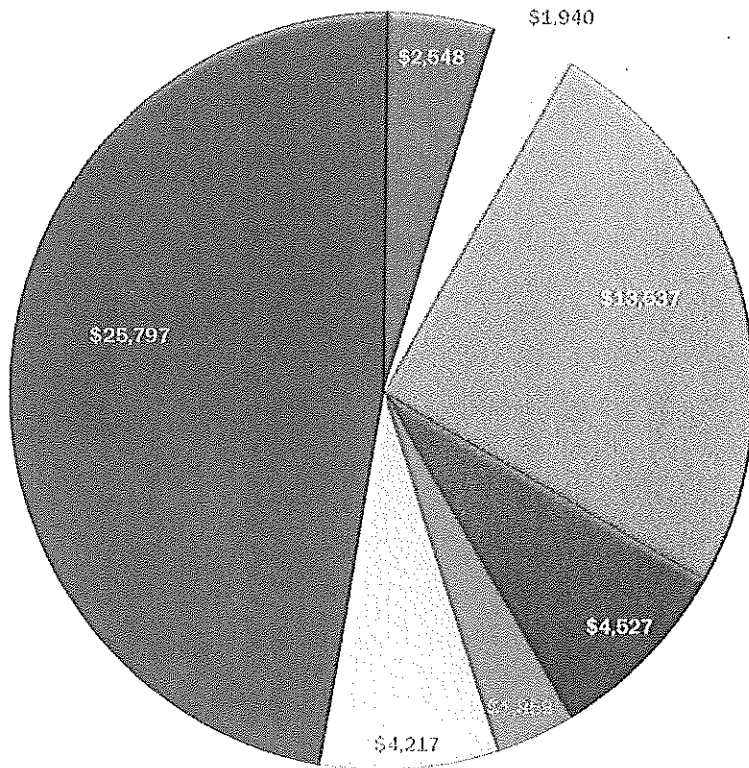
FUND	TOTAL	VP STUDENT AFFAIRS	ASSOC VP & DEAN OF STUDENTS	ASST VP STUDENT LIFE	STUDENT SERVICES	EOP & SPECIAL PROGRAMS	AUXILIARY SERVICES	FOOD SERVICE
STATE PURPOSE	\$ 5,180.6	\$ 862.7	\$ 319.5	\$ 414.2	\$ 1,602.7	\$ 1,650.7	\$ 130.8	\$ -
INCOME FUND REIMBURSABLE	37,501.5	733.1	692.2	6,926.0	851.3	(15.0)	2,517.4	25,796.5
DORMITORY INCOME FUND	8,577.6	821.5	868.6	5,766.9	539.2	-	583.4	-
RESEARCH FOUNDATION								
PROGRAM-DIRECT	1,175.6	-	-	-	1,175.6	-	-	-
PROGRAM-INDIRECT	11.6	-	-	-	11.6	-	-	-
TOTAL	1,187.2	-	-	-	1,187.2	-	-	-
BINGHAMTON FOUNDATION								
UNRESTRICTED	-	-	-	-	-	-	-	-
RESTRICTED	116.9	39.4	10.4	3.2	47.8	16.1	-	-
ENDOWMENT REVENUE	6.4	4.5	-	0.2	1.5	0.2	-	-
SCHOLARSHIPS & AWARDS	189.4	6.2	-	-	178.5	6.7	-	-
SUBTOTAL	312.7	50.1	10.4	3.4	225.8	23.0	-	-
AGENCY	1,664.3	80.3	51.4	426.6	120.5	-	985.5	-
TOTAL	1,977.0	130.4	61.8	430.0	346.3	23.0	985.5	-
STUDENT AFFAIRS TOTAL 2014-15	\$ 54,423.9	\$ 2,547.7	\$ 1,940.1	\$ 13,537.1	\$ 4,526.7	\$ 1,858.7	\$ 4,217.1	\$ 25,796.5
STUDENT AFFAIRS TOTAL 2013-14	56,752.9	2,707.0	1,816.1	13,758.5	6,985.5	1,954.2	4,606.6	24,924.9
STUDENT AFFAIRS TOTAL 2012-13	25,241.4	2,374.4	1,276.7	13,167.3	6,481.2	1,941.8	n/a	n/a
STUDENT AFFAIRS TOTAL 2011-12	23,469.9	1,729.8	1,700.2	12,382.5	6,016.8	1,640.6	n/a	n/a
STUDENT AFFAIRS TOTAL 2010-11	23,123.3	1,625.4	1,660.1	12,514.0	5,714.4	1,609.4	n/a	n/a

- Notes:
- 1) Amounts are based on campus-based accounting systems and do not reflect all IPEDS adjustments
 - 2) Expenditures are classified according to the policies of each respective fund
 - 3) Amounts are presented on the cash basis
 - 4) State Purpose expenditures do not include State Debt Service, State Fringe Benefits or centrally applied overheads
 - 5) State Purpose funds include core budget, Federal Work Study Funds, and Temporary Allocations (L.E. EOP)
 - 6) Income Fund Reimbursable funds are generated by fee income, or occasionally salary recovered from grants
 - 7) Student Services includes Career Development Ctr., Office of Intl. Students & Scholar Svc's., Services for Students with Disabilities, Center for Civic Engagement, and Discovery
 - 8) Dean of Students includes Off Campus Cottage, Campus Activities, Multicultural Resource Center, and Office of Student Conduct

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BINGHAMTON UNIVERSITY
STUDENT AFFAIRS OPERATING DISBURSEMENTS: ALL FUNDS
FY 2014-15
(In Thousands)

PIE CHART 6
12/08/15



- ▣ Vice President Student Affairs 5%
- ▣ Assoc VP and Dean of Students 4%
- ▣ Asst VP for Student Life 25%
- ▣ Student Services 8%
- ▣ EOP and Special Programs 3%
- ▣ Auxiliary Services 8%
- ▣ Food Service 47%

SUMMARY OF ADVANCEMENT OPERATING DISBURSEMENTS: ALL FUNDS
FISCAL YEARS 2014-15

CHART 7

BINGHAMTON UNIVERSITY
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FUND	TOTAL	VICE PRESIDENT ADVANCEMENT	ALUMNI RELATIONS	DEVELOPMENT
STATE PURPOSE	\$ 1,479.3	\$ 325.1	\$ 440.5	\$ 713.7
INCOME FUND REIMBURSABLE	33.7	3.7	30.0	-
DORMITORY INCOME FUND	-	-	-	-
RESEARCH FOUNDATION				
PROGRAM-DIRECT	-	-	-	-
PROGRAM-INDIRECT	-	-	-	-
TOTAL	-	-	-	-
BINGHAMTON FOUNDATION				
UNRESTRICTED	2,103.5	54.3	582.0	1,467.2
RESTRICTED	-	-	-	-
ENDOWMENT EXPENDABLE	-	-	-	-
SCHOLARSHIPS & AWARDS	-	-	-	-
SUBTOTAL	2,103.5	54.3	582.0	1,467.2
AGENCY	-	-	-	-
TOTAL	2,103.5	54.3	582.0	1,467.2
ADVANCEMENT TOTAL 2014-15	\$ 3,616.5	\$ 383.1	\$ 1,052.5	\$ 2,180.9

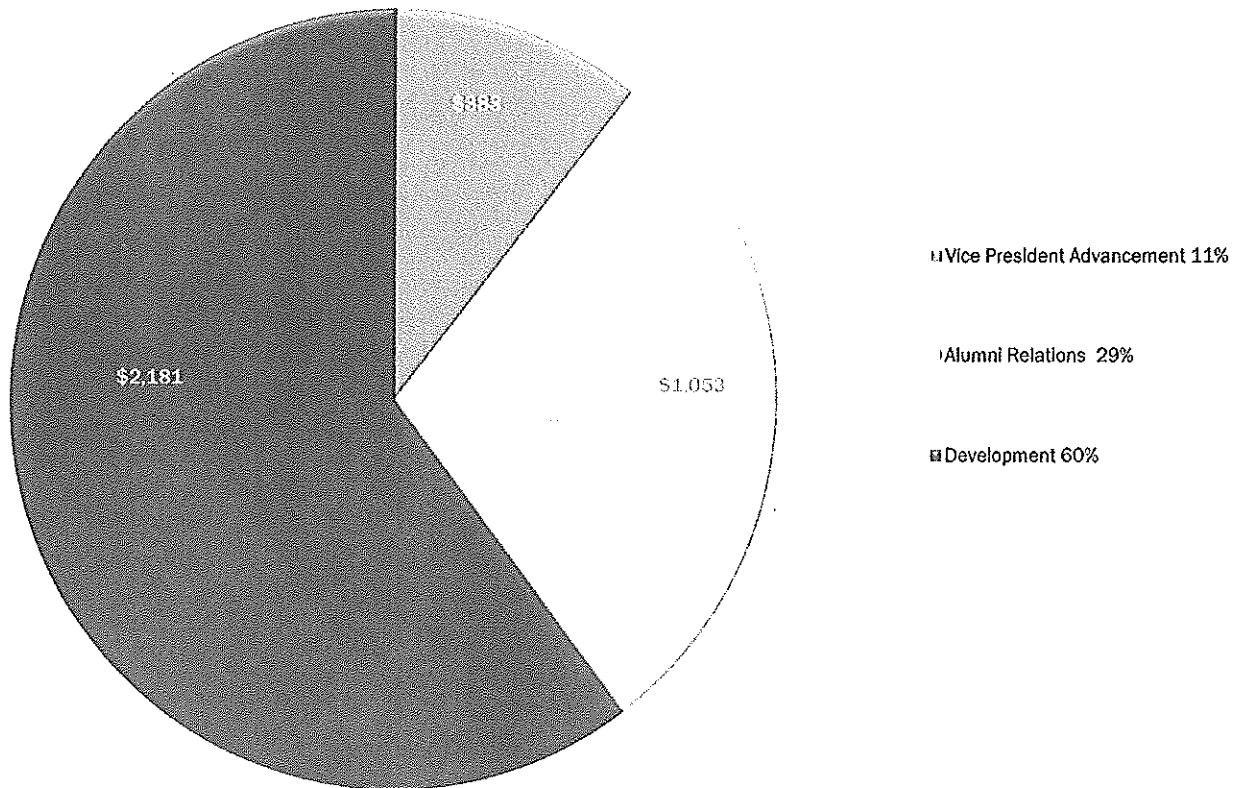
Notes:

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- 2) Expenditures are classified according to the policies of each respective fund
- 3) Amounts are presented on the cash basis
- 4) State Purpose Expenditures do not include State Debt Service, Fringe Benefits, and centrally applied overheads
- 5) State Purpose funds include Core Budget, SUTRA and Federal Work Study Funds, and Temporary Allocations
- 6) Communications & Marketing moved to Provost 2013-14 – approximately \$1.64 million
- 7) BU Foundation moved to own reporting area 2014-15 – approximately \$3.55 million

NOT FOR EXTERNAL RELEASE

BINGHAMTON UNIVERSITY
ADVANCEMENT DISBURSEMENTS: ALL FUNDS
FY 2014-15
(In Thousands)

PIE CHART 7
12/08/15



SUMMARY OF BINGHAMTON FOUNDATION OPERATING DISBURSEMENTS: ALL FUNDS
FISCAL YEARS 2014-15

CHART 8

BINGHAMTON UNIVERSITY
 NOT FOR EXTERNAL RELEASE
 12/08/15

FUND	TOTAL	BINGHAMTON FOUNDATION
STATE PURPOSE	\$ 410.1	\$ 410.1
INCOME FUND REIMBURSABLE	-	-
DORMITORY INCOME FUND	-	-
RESEARCH FOUNDATION		
PROGRAM-DIRECT	-	-
PROGRAM-INDIRECT	-	-
TOTAL	-	-
BINGHAMTON FOUNDATION		
UNRESTRICTED	1,097.6	1,097.6
RESTRICTED	120.2	120.2
ENDOWMENT EXPENDABLE	897.5	897.5
SCHOLARSHIPS & AWARDS	997.3	997.3
SUBTOTAL	3,112.6	3,112.6
AGENCY	31.1	31.1
TOTAL	3,143.7	3,143.7
BINGHAMTON FOUNDATION TOTAL 2014-15	\$ 3,553.8	\$ 3,553.8

Notes:

- 1) Amounts are based on campus based accounting systems and do not reflect any IFEDS adjustments
- 2) Expenditures are classified according to the policies of each respective fund
- 3) Amounts are presented on the cash basis
- 4) State Purpose Expenditures do not include State Debt Service, Fringe Benefits, and centrally applied overheads
- 5) State Purpose funds include Core Budget, SUTRA and Federal Work Study Funds, and Temporary Allocations
- 6) BU Foundation was under VP Advancement in prior years

SUMMARY OF ATHLETICS OPERATING DISBURSEMENTS: ALL FUNDS
FISCAL YEARS 2014-15

CHART 9

BINGHAMTON UNIVERSITY
 NOT FOR EXTERNAL RELEASE
 12/09/15

FUND	TOTAL	ATHLETICS
STATE PURPOSE	\$ 3,529.0	\$ 3,529.0
INCOME FUND REIMBURSABLE	\$ 9,847.3	9,847.3
DORMITORY INCOME FUND	\$ -	-
RESEARCH FOUNDATION		
PROGRAM-DIRECT	\$ -	-
PROGRAM-INDIRECT	\$ -	-
TOTAL	-	-
BINGHAMTON FOUNDATION		
UNRESTRICTED	\$ -	-
RESTRICTED	\$ 199.7	199.7
ENDOWMENT EXPENDABLE	\$ 49.1	49.1
SCHOLARSHIPS & AWARDS	\$ 192.5	192.5
SUBTOTAL	441.3	441.3
AGENCY	\$ 266.8	266.8
TOTAL	708.1	708.1
ATHLETICS TOTAL 2014-15	\$ 14,084.4	\$ 14,084.4
ATHLETICS TOTAL 2013-14	12,895.7	
ATHLETICS TOTAL 2012-13	12,337.2	
ATHLETICS TOTAL 2011-12	12,020.4	
ATHLETICS TOTAL 2010-11	11,619.2	

Notes:

- 1) Amounts are based on campus-based accounting systems and do not reflect 01 IFEDS adjustments
- 2) Expenditures are classified according to the policies of each respective fund
- 3) Amounts are presented on the cash basis
- 4) State Purpose Expenditures do not include State Debt Service, Fringe Benefits, and centrally applied overheads
- 5) State Purpose funds include Core Budget, SUTRA and Federal Work Study Funds, and Temporary Allocations
- 6) Athletics was under VP Administration in prior years

**SUMMARY OF OFFICE OF DIVERSITY, EQUITY & INCLUSION OPERATING DISBURSEMENTS: ALL FUNDS
FISCAL YEARS 2014-15**

CHART 10

BINGHAMTON UNIVERSITY
NOT FOR EXTERNAL RELEASE
12/08/15

FUND	TOTAL	O DEI
STATE PURPOSE	\$ 491.5	\$ 491.5
INCOME FUND REIMBURSABLE	-	-
DORMITORY INCOME FUND	-	-
RESEARCH FOUNDATION		
PROGRAM-DIRECT	-	-
PROGRAM-INDIRECT	-	-
TOTAL	-	-
BINGHAMTON FOUNDATION		
UNRESTRICTED	-	-
RESTRICTED	-	-
ENDOWMENT EXPENDABLE	-	-
SCHOLARSHIPS & AWARDS	-	-
SUBTOTAL	-	-
AGENCY	0.4	0.4
TOTAL	0.4	0.4
O DEI TOTAL 2014-15	\$ 491.9	\$ 491.9

Notes:

- 1) Amounts are based on campus-based accounting systems and do not reflect all IPEOS adjustments
- 2) Expenditures are classified according to the policies of each respective fund
- 3) Amounts are presented on the cash basis
- 4) State Purpose Expenditures do not include State Debt Service, Fringe Benefits, and centrally applied overheads
- 5) State Purpose funds include Core Budget, SUTRA and Federal Work Study Funds, and Temporary Allocations
- 6) Office of Diversity, Equity and Inclusion was under the President in prior years
- 7) Office includes Multicultural Resource Center

Budget Review 2015-2016 Annual Report
attachment

Running Head: BETTER BUDGETING IS GOOD GOVERNANCE

1

Better Budgeting is Good Governance: Applying a Best Practices Framework to Public

Universities' Budgetary Processes

Chelsea Reome & Thomas AP Sinclair

Binghamton University

Presented at the SUNY Voices Conference

Onondaga Community College

March, 2015

Cramer, SF. Ed., "In Press" Volume 2, Shared Governance: Fuel for the engine of higher education, Albany, NY: SUNY Press. Publication anticipated 2017.

Acknowledgment: This research is a product of the SUNY University Faculty Senate's Operations Committee.

Abstract

State and local governments as institutions have, for some time, been expected to adhere to a set of budgeting best practices as a way to remain transparent and accountable to the public. Organizations such as the National Advisory Council on State and Local Budgeting (NACSLB) and Government Finance Officers Association (GFOA) have long-established best practice guidelines of this kind. However, state university systems, complex government entities themselves, are not subjected to the same set of budgeting expectations as state and local governments.

While both the academic literature and municipal best budgeting practices recommend wide stakeholder involvement; shared goals; clear expectations of purpose and timeline; and measurable goals and objectives, these practices are infrequently reflected in public university budgeting practice. After comparing 67 public universities' budget processes to municipal best budgeting practices, we found most of the colleges and universities sampled within state university systems lacked transparency and best practice principles. There was a deficit of information regarding the budget process and stakeholder involvement, as well as minimal budget transparency made publicly available on the universities' websites. This held true for public universities both within and across systems. We also found that, regardless of structural or institutional arrangement, there was wide variation in budgeting practices between and within state university systems. State university systems are centralized government entities, no more complex than state and local governments. Therefore, a transition to utilizing the same budgeting best practices proscribed to the rest of the public sector should be considered.

Keywords: best practices, budget, state university, shared governance, SUNY

Better Budgeting is Good Governance:

Applying a Best Practices Framework to Public Universities' Budgetary Processes

Budgeting, the allocation and distribution of financial resources, is a core administrative function of any organization. For public institutions in particular, transparency and accountability in this process are of utmost importance. To highlight the importance, and encourage consideration, of these two principles, the National Advisory Council of State and Local Budgeting (NACSLB) created a set of best practices for budget processes for use by state and local governments. That framework was endorsed by the Government Finance Officers Association (GFOA), which uses the same principles to present the Distinguished Budget Presentation Awards Program for municipal governments. Since state universities and state university systems are public institutions, the extent to which they maintain transparency and accountability in creating and disseminating their budgets is important to their stakeholders. The purpose of this study is to evaluate the extent to which public universities' budget systems and processes are transparent, and how well they adhere to the best practices.

The first section of this paper discusses the importance of a transparent budgeting process for governmental entities. We will discuss how stakeholders within a university (especially faculty and students through their mechanisms of shared governance) can contribute to budgetary decision-making. Following this examination of context, is a review of the current budgeting practices of a sample of 67 state universities across the United States. These practices are then compared to budgeting best practices for governmental entities. The chapter concludes with a discussion of how universities can strengthen their budgeting practices.

Importance of Transparency in Budgeting for Government Entities

Public budgeting scholars and practitioners have long recognized that budgetary review and decision-making processes that are open to public scrutiny and debate are valuable tools in effective and accountable democratic government. Nearly 20 years ago, the National Advisory Council of State and Local Budgeting (NACSLB) was convened to provide guidance for implementing budgetary practices that supported these core values. The Council's product, "Recommended Budget Best Practices: A Framework for Improved State and Local Government Budgeting" (1998), was groundbreaking in that it created a comprehensive and consolidated set of guidelines for effective budgeting. According to the NACSLB, a budget should not simply provide a reader with an allocation plan for an organization's resources. Instead, "The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets" (National Advisory Council on State and Local Budgeting, 1998, p.3). Given this definition, an annual budget should be a powerful tool that incorporates long-range planning, accounts for changes in finances over a period of years, and provides a detailed record of how governmental resources are being utilized (National Advisory Council on State and Local Budgeting, 1998).

Among local and state governments, publication of annual all-funds budgets detailing their revenues and expenses has become a common practice. Often, governmental executives accompany the budget with a report highlighting changes reflected in the budget since the previous year(s), or new program initiatives being funded in the upcoming year, as a way of communicating with taxpayers. Budgets are used to convey trends in both revenues and expenditures. They can illustrate what costs drive expenditure increases, as well as how economic conditions or mandated program requirements impact an organization's finances.

Budget documents are important tools to dispel public misconceptions about the relative costs of programs. They can highlight organizational accomplishments and challenges. In short, the regular, systematic release of financial information is a critical feature of all levels of democratic government.

Although public colleges and universities are not governments of general jurisdiction, there are at least two reasons to advocate for the transparency of their budget practices. First, state universities, as public institutions, are often among the largest employers in their communities, play active roles in economic development, and engage influential stakeholders. Since they are supported by both tax revenues and tuition paid by state residents, one could argue that universities have an obligation to report how they use those resources and to explain their priorities to citizens. Second, one could more positively argue that budgetary transparency can help colleges and universities garner support for their activities, and allows members of the public to make their own evaluations about the efficiency and efficacy of university programs and services. Thus, transparency can make all kinds of public institutions more accountable and better, including colleges and universities.

Budgetary Documents

An all-funds *operating budget* provides, "...a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization" (Government Finance Officers Association, n.d., p.5). The release of a published operating budget is a good first step in evaluating transparency, because of the basic insight it provides into an organization's spending priorities and revenue sources. Usually reported as line-item budgets, operating budgets can provide a detailed picture of all an organization's planned expenditures, or they can be aggregated by type of expense (such

as salaries and equipment) or department. Operating budgets give stakeholders information about an organization's inputs, but not outputs or outcomes of that spending.

In contrast to an operating budget, a *performance budget* focuses on results, rather than where money is spent. Performance budgets provide rationales for budget allocations and set measurable objectives for budget allocations to projects, programs and departments (National Conference of State Legislatures, 2015). As public higher education increasingly adopts performance measures via accrediting organizations or trustee requirements, it would seem to be a logical objective to connect them to financial resources. Theoretically, such a focus could redirect resources to high priority, or high-impact, activities and alter how a university functions

Performance measurement and performance budgeting are not without their challenges, though. For many organizations, performance budgeting is difficult to implement because it is challenging to agree upon (and measure) desired outcomes. What's more, performance measurement could also promote competition and debate over scarce resources between stakeholders. In order for this process to remain fair, transparency and stakeholder engagement are key. When designing and implementing any kind of performance measurement system, representatives from units that are directly and indirectly affected by performance measurement should be at the table for every stage; from conception to review.

One crucial aspect of budgeting best practices for NACSLB and GFOA is *creating short and long-term goals with objectives for measurable progress towards realizing them*. While strategic planning, per se, is often independently initiated and/or carried out separate from budgetary processes, linking strategic plans to funding priorities ensures that resources are allocated and used in accordance with university goals. (National Advisory Council on State and Local Budgeting, 1998; Government Finance Officers Association, n.d.). A strategic plan

without accompanying financial resources is a weak attempt at addressing organizational priorities and challenges.

NACSLB explains that documenting a budget timeline, and indicating where budgetary stakeholders fit into it, are crucial steps in the budget process; these clear guidelines allow all stakeholders to plan and participate (National Advisory Council on State and Local Budgeting, 1998). The GFOA's criteria for the Distinguished Budget Presentation Awards Program calls for the following:

- an explanation of where various stakeholders fit into the budget process;
- a timeline of responsibility for production and amendment of the budget; and,
- a description of the activities, goals and objectives of individual units (Government Finance Officers Association, n.d.).

For stakeholders, the ability to influence budgetary decision-making begins with understanding where they have a legitimate opportunity to contribute to budgetary discussions and decisions. Within university systems, the budget process should clearly delineate the roles for shared governance structures, thereby defining the level of involvement and oversight allocated to each group. Such clarification of roles should indicate who is involved at each stage -- budget formulation, implementation, and evaluation.

Budgetary Stakeholders

The NACSLB recommends that all potential stakeholders be involved in the budget process; this includes "...elected officials, governmental administrators, employees and their representatives, citizen groups, and business leaders" (National Advisory Council on State and Local Budgeting, 1998, p. 2). Including all institutional stakeholders will create a budget that

better represents the combined interests, goals and needs of the institution. If this is not done by seeking deliberate input, issues of concern to some stakeholders may be overlooked.

Within University

Within the university, transparency and stakeholder involvement in the budget creation process allows for shared interests held by administrators, faculty and staff to come to light in ways that they cannot when budgeting remains a function held solely by administrators. Transparency in process, and a process of participative stakeholder involvement, promotes the possibility that these interests may become shared goals (Harris, 2007). Because faculty and staff know their departments' administrative, academic and research needs so intimately, their input may be seen as especially valuable to the budget process (Jarzabkowski, 2002). Their expertise makes them valuable stakeholders.

Furthermore, purposeful valuing of faculty and staff expertise in the budgetary decision making process can yield higher levels of trust in the institution amongst participating individuals (Simmons, 2012). Therefore, the expertise and trust that incorporating stakeholders provides to the budget process can create a more accurate assessment of departmental needs, a stronger vision of university priorities, and greater intra-university cohesion. In the absence of broad stakeholder involvement, budgetary decisions made by administration may seem arbitrary or baseless. Including more stakeholders in the process does not eliminate tensions that resource allocation causes; there are always winners and losers, but transparency about how those decisions are made contributes to everyone's understanding about how and why decisions were made. For example, if an increased share of budgetary resources is shifted to units with growing enrollments, those with flat or declining enrollments know why cuts might be made and perhaps what they might do to gain more resources down the road.

Faculty participants in shared governance can make several significant contributions to the evolution of budgeting best practices both on campuses and at the system level. Of particular significance, they can advocate for budgeting practices adopted by University administrators and policy makers that conform to established governmental norms rather than tradition and history on their campuses. Established governance procedures provide faculty with access and voice in university decision-making, which is vitally important. However, with access and voice comes a concomitant responsibility to be knowledgeable advocates. The faculty objective should not be limited to protecting its prerogatives, but to ensure that financial decisions that have an impact on public educational institutions are thoroughly vetted, deliberately enacted and carefully evaluated.

Students are the principal beneficiaries of higher education services, and their input should be considered valid and valuable in all decision-making processes, including resource allocation and budgeting. Student involvement in budgetary decision-making matters can take a number of forms. Students might have their own committee that weighs in on the university-wide budget process, which reports to a faculty or administrative committee. Students might also have seats on faculty or administrative budget committees. Regardless of the arrangement, the biggest consideration for student oversight is the education required for them to make meaningful contributions to conversations and decisions on budgetary matters. Such education for student participants would need to be frequent to accommodate student turnover, but could take any number of forms; a faculty advisor, for example. The level of involvement that students specifically should contribute is unspecified in the literature. However, because student tuition and fees provide a substantial portion of any college or university's revenue base, their

participation is vital on equity grounds alone. Their participation also ensures that their multiple interests and needs are duly considered in a budget process.

Opaque budgetary processes that are exclusionary often serve the interests of stakeholders who are “in-the-know,” especially administrative staff with budgetary functions. As stakeholders, administrators often occupy privileged positions to strongly influence, if not control, budgetary outcomes. The risk is that other stakeholders (e.g., faculty) are seen as “interest groups” when they are invited to the table. Typically, non-administrators are only granted a few seats on the university’s budgetary committee (Facione, 2002, paragraph 6). Facione goes on to say that the treatment of faculty committee members as interest groups, advocating solely for their department’s needs, can halt collaboration and fuel distrust between faculty and administrators (Facione, 2002). Nonetheless, primary responsibility for using financial resources to implement policy and carry out the functions of a university resides with university administrators. Facione argues that a budget process that is open, and truly values all members’ contributions, will be more likely to advance strategic, institution-wide goals for using those financial resources (Facione, 2002).

State university systems are governed by system-wide elected or appointed boards. Such governing bodies make policies that apply to the system and its constituent campuses. A state-level mandate on budgetary policy, such as one requiring meaningful involvement of shared governance structures in evidence-based resource allocation decisions, will drive system-wide budgetary reform on individual campuses. As policy decisions often impose significant financial costs, governing boards should evaluate the financial implications of their decisions as an important factor in their deliberations. Consequently, governing boards should be consulted during the budget process (Chabotar, 1995).

To conclude this discussion of internal stakeholders, budgeting has long been recognized as an area of internal operations where joint governance among policy-makers, boards, administrative leaders, and faculty is appropriate (AAUP, 1966). We argue here that -- with the inclusion of students -- these stakeholder groups perform essential functions that support effective and accountable financial planning and decision-making by universities. But while budget processes that engage internal stakeholders in decision-making are arguably preferable to those managed only by administrative personnel, they still lack transparency and accountability to other important stakeholders. Those who are external to the university, whose support is vital to the continued fiscal health of a university, must be brought into the process.

Outside University

In many places, state university campuses have budgets that are larger than the municipal governments within which they are located. They are often among the largest employers, and increasingly expected to actively support economic growth and community development. Because they are such important (and tax-exempt) entities, community stakeholders (such as local government officials, community leaders and residents) have legitimate interests in what campuses are doing, and how they are managing their resources. In many cases, community members are employed by the university and receive outreach programs from the university. When students live in neighborhoods, community members can be both landlords and neighbors. And if the university builds residence halls within neighborhoods, it is responsible for becoming a good neighbor.

The feedback that community members and the press provide in speaking out about or reporting on university activities is known as *latent oversight* (Lane, 2007). By virtue of their public status, state university systems receive oversight from the state government, and receive

funds generated by taxes. The oversight maintained by state officials and agencies is called *manifest oversight*. It is more direct, and includes meetings with state and federal legislators and executive branch officials, wherein various levels of oversight take place (e.g., reporting requirements, accreditation, etc.). In order for stakeholders at each of these input levels to be up-to-date with regard to the institution, they must be regularly informed about university policies and procedures, including the budget.

Variation can exist in both type and ease of access (that is, the level of transparency given) to information available to stakeholders outside of a university. When these stakeholders lack reliable budgetary information, it is difficult for them to provide meaningful contributions, feedback or oversight. It should be understood that some stakeholders outside the university receive more information about the inner-workings of university expenditures than do others. Shakespeare (2008), in studying the stakeholder alignment in New York State's policy decisions surrounding the Tuition Assistance Program (TAP), found that the informational access granted to different groups varies by virtue of their status. Multiple public and political stakeholders (including the governor and his cabinet, legislature and public interest groups) were stridently advocating either for or against the program. Shakespeare reports that groups of the same type (e.g. public interest groups working on the same issue) generally accessed the same sources of information, and the same content. However, groups with qualitatively different functions (e.g. state legislators vs. public interest groups) accessed information from different sources, with those sources privileging some stakeholders and intentionally withholding information from others (2008). This speaks to the overall transparency and access to information that some organizations have over others, in the realm of state university politics. It is indeed difficult for communities and the press to exercise latent oversight over public institutions of any kind, if the

information they have access to is limited. In turn, members of the public are better able to inform political officials of their concerns when they themselves are informed. When there is a lack of transparency, the accountability that this manifest-latent oversight “cycle” provides fails to function properly. Without the opportunity for the public to critique the policy that directly affects them, public institutions lose their ability to effectively serve the public.

Gaps in Literature

A number of gaps exist in the literature on university budgeting research. These gaps are primarily in the areas of *best practice* and the *implications of transparency and accountability for performance*. The importance of the presence of faculty, staff and student stakeholders at the table, when budgets are discussed, is well-established; the benefits of their inclusion are also well documented (Simmons, 2012). However, this chapter presents a point which has not appeared in the literature, examining whether, and how, the best practices developed for public institutions can be applied to universities.

There is little evidence that public universities uniformly address concerns of maintaining transparency and accountability via budgetary process and reporting. Absence of best practices in this area has led to use of an eclectic variety of models to allocate university funds, with little consistency across institutions (Jarzabkowski, 2002). None of the models used propose a clear recommendation of best practice. Models of best fit can be considered models of allocation that adhere to a university’s needs and culture as opposed to those that adhere to uniform best practices. Some research suggests that models of best fit for budget allocation are most appropriate for universities, as each institution has its own goals and priorities (Jarzabkowski, 2002). It is also suggested that, especially for state universities, unpredictable political and

economic forces state-wide can unexpectedly influence decisions at the system-and university-wide level, placing schools in the dangerous positions of receiving their resources “at the whim” of state allocations and mandates (McLendon, 2007).

Little research exists that describes the best way to release information regarding university budget systems and processes to the public. Due to state university systems’ status as public institutions, this is a crucial function of public universities, but often remains unmet. Also absent from the literature are recommendations about the level of detail that should be included in budgets that are available to the public. Discussion of budget dissemination to the public inevitably turns to questions of how much detail is appropriate, and whether there are legitimate proprietary restrictions on some budgetary details. In the absence of best practice, different institutions have addressed these issues in their own ways, leading to a great deal of variance between them in terms of publicly reported content. Some argue that, due to the fundamental difference between universities and other public institutions, a certain degree of non-transparency to some stakeholders is permissible (Jarzabkowski, 2002).

A final gap in the current literature is the absence of information about how performance measurement links up with budgeting issues in higher education. The present discussion comes at a time of increased emphasis on performance measurement in higher education, and heightened emphasis on performance budgeting in municipal budgeting (National Conference of State Legislatures, 2015). For public university systems, the administrative system (and the actions it takes) should support the academic mission of the system as a whole, as well as its individual institutions; any process of transparency needs to continue to support that core mission. Using performance measurement as a means to maintain transparency and, ultimately, uphold institutional and system-wide accountability, can be further studied and improved upon.

Arguments against Uniform Best Practices

In contrast to adopting the same set of standards, those also used by state and local government, to guide and assess the budget process, there are arguments in favor of other decision making models for universities. Jarzabkowski argues that *resource allocations models* should be applied based on best fit, instead of the *best practice* approach presented here. She contends that the budget process and reporting should be tailored to university goals. She gives the example of the London School of Economics and Political Science, whose professors are granted a good deal of autonomy in conducting their research. The allocation model used at the London School of Economics and Political Science places a good deal of responsibility on the faculty and their departments to create the institution's budget. Alternatively, Warwick University's allocation model showed a high degree of administrative oversight and relatively little faculty involvement; the university's centralization was long-standing (Jarzabkowski, 2002). Notably, Jarzabkowski's study sampled British universities, all of which were state-funded, in some capacity. Of course, private universities are a different beast than state-funded universities. But the argument that universities are unique institutions, with needs so unique as to entirely differentiate themselves from that of other public institutions, remains for some. However, this perception does not absolve state universities, as public entities, from engaging in accountable practices that uphold the values associated with governmental institutions.

Institutional needs may not be the only reason for public universities to not reform their budgeting processes. McLendon, et al., caution that, while transparency is necessary, education reform leading to changes in performance budgeting may not work for all states at all times. The degree to which a university can (or chooses to be) transparent is contingent on the political, social, economic landscape of the state government (McLendon et al., 2007). As public

institutions, state universities are not divorced from the reality of state politics and economic distress, when such circumstances arise. Earlier, McLendon (2003) explained that the process of higher education reform is not as a step-by-step, predetermined process, with an exact route. Rather, educators and politicians often fall into the “perfect storm” for reform; when the right people come along at the right time, change is successfully implemented. He cautioned that uniform, mandated change, such as that proscribed by an inflexible set of guidelines or rules, does not always work (McLendon, 2003). Therefore, dictating a new set of criteria to be used by *all* public universities at the time of budget reform ignores the situational circumstance of the school and the state, and the leadership of both.

Conversely, though, a set of best practices could halt some of the politically opportunistic use of public universities by state politicians. Instead of being driven by circumstances, best practices would insulate state universities from inappropriate meddling or unwanted changes encouraged by outside forces, because of the checks provided in maintaining transparency. In this way, reform across the board to incorporate best practice for public universities’ budgetary processes and reporting provides more accountability.

The National Association of College and University Budget Officers (NACUBO) is an organization for budget staff at colleges and universities. NACUBO’s *College & University Budgeting: An Introduction for Faculty and Academic Administrators*, published in conjunction with the American Association of University Professors (AAUP) in 1984, was written to serve as, “...a handbook for faculty members elected to budget committees and in other ways involved in the budget process” (vii). While the aim of the authors of this book was first to be a guide for faculty, and second a guide for academic administrators, it does not advocate strongly for the inclusion of shared governance in the decision-making process. Instead, NACUBO assumes that

faculty committees will *review* decisions, rather than *contribute* to the decision-making process. Furthermore, the authors call for openness within universities so long as such openness is congruent with institutional culture and the expectations of university departments, which would allow schools that employ exclusively administrative involvement in budget preparation to avoid a more transparent process. There is heavy emphasis on navigating the budget review process by the university system and the state, with expertise housed among staff and not shared among, or with, faculty (Meisigner, Jr & Dubeck, 1984). Ultimately, this is more similar to Jarzabkowski's proposition of a "model of best fit" than a proposition to incorporate shared governance as an accepted best practice into the budgetary decision making process. Further, despite its focus on college and university budgets, NACUBO as an organization offers no clearly defined budget best practices in its literature or on its publicly accessible website (www.nacubo.org/).

Conversely, some could argue that budgetary transparency under such political and economic environments increase universities' vulnerability to political interference. It is not hard to imagine advocates targeting particular unpopular line items for reduction or elimination. But, in truth, such debates occur anyway. Opponents operating in an environment where information is scarce are free to advance their positions unrebutted.

Research Question & Design

State universities have significant status as public institutions; however, current literature indicates that there is a dearth of established best practices for higher education budgeting processes. This is problematic because, in the absence of such practices, budgeting processes can become susceptible to a lack of transparency and accountability. As public institutions, state universities in particular should strive for all of their processes and actions to be transparent and

accountable; particularly those concerning resource allocation. The research question guiding this study is: *To what extent do universities employ budgeting best practices for public institutions and communicate with and engage important internal and external stakeholders?*

The present study is a content review of state university websites. The NACSLB guidelines served as the basis for a set of criteria used to evaluate how well each university engaged in budgeting best practices, based on their websites' content. The content surveyed was only that which is publicly available. The amount of publicly available information regarding the budgeting process on a university's website indicates the level of transparency which that university engages in disseminating budgetary practices. Information obtained via intranet connections or interviews with faculty and staff are not publicly available, and therefore were not obtained for this study.

Methods

School Selection

For the purposes of this study, we define a state university system as one that has a network of campuses that function as independent institutions, rather than satellites of a single large institution; that are all united under a shared system name; that share funding between institutions based on state appropriations; and are jointly governed by one policy-making board. In reality, universities and university systems employ a broad range of governance structures. Our sample included eight state university systems that meet this definition, two other university systems with alternate structures (Commonwealth System of Higher Education and University of Michigan) and three other public universities (Eastern Michigan University, Michigan State University and Western Michigan University).

The study sampled 67 public universities in total. Of those 67 universities, 57 belong to a formal state university system with some degree of centralized oversight over member campuses; the member campuses possessed varying degrees of autonomy. The remaining 10 are different in governance structure. The four schools associated with the Commonwealth System of Higher Education in Pennsylvania (Lincoln University, Penn State University, Temple University and University of Pittsburgh) are public-private hybrid institutions. Each university is granted a high degree of autonomy, and is controlled by a different, school-specific governing body.

The remaining six schools in the sample hail from Michigan. University of Michigan encompasses three campuses: Ann Arbor, Dearborn and Flint. Ann Arbor is the flagship campus, while Dearborn and Flint are satellite campuses of the same institution. In this way, it is not a traditional system, but rather a satellite system. Eastern Michigan University, Michigan State University and Western Michigan University are all public universities in the State of Michigan, but they each controlled by a different, school-specific governing body. The role of governing boards in Michigan public higher education is unique and worth discussion here. The State of Michigan's Constitution grants public universities constitutional autonomy, meaning that (1) each school has its own governing board, and (2) each school works directly with the state legislature to determine state appropriations (Ferris State University & Public Sector Consultants, Inc., 2003). Michigan, therefore, stands in contrast to the rest of the universities in the sample (and most across the United States), where a centralized authority with its own governing board creates policies that are handed down to individual campuses.

The systems in this sample were selected based on geographical region. Foremost, this was an attempt to capture differences in university governance centralization/ decentralization that may be present, since there are differences in state politics and governance centralization/

decentralization from state to state. Additionally, the foundations of higher education vary across states, leading to variance in the overall landscape of higher education in a given state. For example, beginning in the Colonial era, the historical legacy of formation of Massachusetts universities has led to a different structure and a denser landscape of higher education as public mingle with private institutions. This pattern is different than in Western states, with generally newer public and private institutions. Many public universities in Western states, though not all, were established early on in statehood through land grants (Tandberg & Anderson, 2012).

The schools within the systems of this sample were selected in a way that would maximize variation among schools within a given system. Three to four campuses were selected per institution. If a flagship campus existed, it was included in the sample; otherwise, the largest school (determined by operating budget or enrollment) was chosen; typically the flagship campus was the largest constituent school. Schools within the system that were the smallest (or close to the smallest, as determined by operating budget or enrollment) were also chosen. The exception to these rules is the SUNY system. The SUNY system's population in this study contains all 34 of its four-year campuses. The increased representation of the SUNY system in this sample allows for an explanation of variance seen both across systems and within them. By looking at such a large number of campuses within the same system, it is possible to look at the variance that occurs between campuses within a system that adheres to one overarching regulatory system. The observable trends that occur when drilling down *within* a system are just as valuable to understanding shared governance in the budgeting process as when we look *between* systems.

Criteria Selection

The selected criteria are meant to evaluate how well state university systems utilize best practices in creating and disseminating their budgets. They are based on the guidelines set forth by NACSLB and GFOA. The criteria selected were originally proposed to create a best practices framework for state and local government budgeting processes (National Advisory Council on State and Local Budgeting, 1998; Government Finance Officers Association, n.d.). Although the subjects of the present study are state universities rather than municipalities, these criteria were chosen because of the standard of accountability and transparency to which they hold public institutions. Because public universities receive allocations from the state, which are garnered from taxes, and because they exist to serve the public, it would be prudent for these institutions to use the same budgeting guidelines to which state and local government entities adhere.

Six criteria, one with two components, emerged through examining NACSLB guidelines as critical to budgeting for state university systems as public institutions (Table 1). Broadly, the criteria evaluated transparency of information regarding stakeholder involvement and short- and long-range planning as it relates to the annual budgeting process. For the purposes of this study, the level of transparency displayed by universities was determined by how many of the eight criteria were available to the public on the school's webpage.

Operating Budget

The first criterion for determining budget transparency was the answer to a yes/no question: is an operating budget available on the school's website? This criterion was considered "present" based on three factors: (1) there was an operating budget on the website; (2) the budget was in the form of a line-item budget or a performance budget; and (3) that the publicly available budget was from no earlier than 2011.

Budget Process

Whether or not the budget process was outlined was the second criterion used in this study. To determine if the process was outlined, two conditions had to be present: (1) a budget timeline was shown, and (2) clearly delineated stakeholder involvement in the budget process was described. If only one of the two conditions were present and the other was missing, the budget process was not considered outlined. A qualifying budget timeline was characterized by the following: clearly specified major start, end and due dates for the budget process; and specification of institutional requirements for completion of the budget from actors such as the state, university system, campus, academic department, etc. Stakeholder identification and involvement can be defined as a clear indication as to when and where various stakeholders fit into the budget formulation process, and a description of their role in the decision-making process.

Faculty Role

Because of the importance imparted upon stakeholder involvement under NACSLB recommendations for the budget process and recommendations seen in higher education literature, the role of two non-administrative stakeholders were examined at length in this research. To determine whether or not there was a faculty role, evidence of faculty involvement on an institution-wide committee addressing budgetary decisions was required. That committee could be a committee of the Faculty Senate, or similar governing body of faculty; or it could be appointed by administration or another institutional body of the campus.

Student Role

Students are important stakeholders in the budget process. Students were considered to have a role in the budget process if evidence of student involvement on an institution-wide committee addressing budgetary decisions was present. Committee membership could be in the

form of a reserved student seat or seats on a Faculty Senate, or similar governing body of faculty; a reserved student seat on a committee appointed by administration or another institutional body; or a student-only group, appointed by administration or another student body.

Strategic Plan

In this research, a strategic plan was considered “present” if (1) the strategic plan document was found on the website; (2) that the plan be current (that is, that it include the 2014-2015 school year); and (3) that it have specific objectives, goals and/ or strategies that define how the university will achieve the vision laid out in the plan. For universities, it is important for this information to be made public so that the institution is accountable to those it serves, or who contribute to its funds via taxes.

Performance Budget

The last criterion is a good indicator in transparency in higher education budgeting: a *performance budget*. Such a budget document indicates that the institution in question has a set of specific goals and the means to achieve them, allocating a specific dollar amount to accomplish them. Furthermore, this kind of budget should include both inputs (the resources dedicated to accomplishing a goal), outputs (what is being done with those resources); when possible, desired outcomes (the impact) should also be stated (Government Finance Officers Association, n.d.). These criteria connect performance measures to the financial resources needed to achieve them.

Procedure

After the institutions were selected and conceptual criteria developed, researchers searched through the website of each university, and coded the presence or absence of each

criterion. Both members of the research team reviewed coding decisions to ensure inter-coder reliability.

Results

In the entire sample, there were 67 schools (Appendix A). Thirty-three (49.3%) presented an operating budget online. Eleven (16.4%) laid out their budget processes, with 16 (23.9%) including a budget timeline and 14 (20.9%) identifying budget process stakeholders. Speaking further on stakeholders (Table 1) in the total sample of 67 schools, 56 (83.6%) described a faculty role and 27 (40.3%) described a student role in the budget process. Forty-four (65.7%) schools had strategic plans posted on their websites. Altogether, three schools in the sample had performance budgets publicly available online (4.5%) (Table 1). These figures provide a snapshot of how state university systems across the country conform to best budgeting practices, but there is more to be seen by looking deeper within systems.

There were 34 SUNY schools in this sample. Seven (20.6%) of these schools had an operating budget publicly available on the school website. Three (8.8%) schools were found to have their budget processes outlined, with five (14.7%) identifying a budget timeline and three (8.8%) providing a description of stakeholder involvement. A faculty role was defined by 24 (70.6%) of the campuses and a student role was defined by 13 (38.2%). Twenty-three (67.6%) of these universities had a current strategic plan available online, and finally, two (5.9%) SUNY schools had a performance budget on their websites (Figure 1).

Looking at the SUNY schools on their own provides an example of variation *within* a system, but comparing SUNY schools to non-SUNY schools allows for a view of variation *between* systems. Of the 33 non-SUNY schools in our sample, 26 (78.8%) made an operating

budget publicly available on their website. Eight (24.2%) outlined their budget processes (with 11 (33.3%) providing a budget timeline and 11 (33.3%) identifying stakeholders involved in the budget process). Thirty-two (97%) described a faculty role and 14 (42.4%) described a student role in budget decision-making processes. Twenty-one (63.6%) schools had a current strategic plan that was accessible from the website. Finally, one (3.0%) school out of 33 in the non-SUNY sample had a performance budget online (Figure 1).

Non-administrative stakeholder involvement, being crucial in shared governance budgeting arrangements, was further examined. The committees offering faculty and student involvement in the budget process were studied via a content analysis of data available on university websites for all universities in the sample (Appendix B). All but one (97%) of the non-SUNY schools specified a faculty role on a budget committee on the institutional websites, and 30 (90.9%) provided a description of the faculty makeup of budget committee membership. Thirty-one (93.9%) offered a charge of faculty responsibilities for that committee. Fourteen (42.4%) non-SUNY schools indicated on the website that designated student involvement on budget committees exists on a budget committee at their institutions. Five (35.7%) of these were independent from the faculty budget committee, and were student-only or student appointments to other budgetary committees. All 14 (42.4%) of these schools described the student makeup of committee membership, and 13 (39.4%) described the charge of student responsibilities for that committee.

Twenty-four (70.6%) SUNY schools that indicated, via statements on the institutional websites, that there were faculty roles on a budget committee, and 22 (64.7%) gave explanations of the faculty makeup of that budget committee. Nineteen (55.9%) provided a charge of faculty responsibilities. There were 13 (38.2%) school websites that specified a student role on an

institutional budget committee. The websites of all 13 of these schools described the student makeup of the committee, and 12 (34.3%) websites included a charge of student responsibility, as well.

Discussion

The findings from this study indicate a high degree of variance both within and between state university systems in their utilization of budgetary best practices as public institutions, as established by NACSLB and GFOA. Broadly, the data regarding the larger budget process demonstrate that long- and short- term planning (via a strategic plan), and mention of faculty involvement in the budget process online are elements of budget best practice that most public universities already employ. However, less present were other expected criteria, such as elements pertaining to the nature of the faculty and other stakeholder roles, and linking funding descriptions to performance measures. The principle of shared governance with faculty is widely practiced, at least in the presence of institutional structures that provide faculty with formal input in budgetary decision-making. However, without detailed descriptions of committee charges, it is less clear whether faculty actually have input and offer advice in decision-making, or if their role is more limited (e.g., to receiving budgetary information after decisions had been made).

Most universities in the sample specified a faculty role in the budget process, and had a current strategic plan on their websites. However, closer examination reveals that while SUNYs and non-SUNYs published current strategic plans at almost the same rate, SUNYs indicated the presence of faculty stakeholder involvement at three quarters the rate of non-SUNYs. Non-SUNYs also offered operating budgets online more consistently than did SUNYs; the number of SUNYs with an operating budget was approximately half that of non-SUNYs. When looking at

the entire sample, public information about student stakeholder involvement is clearly absent across the board.

The budget process was not clearly outlined for the sample as a whole. While non-SUNYs did outline the budget process more than SUNYs, only a sixth (16.4%) of the total sample described how their budget process was conducted on their campuses. In many cases, a university produced a timeline without specified stakeholder involvement, or vice versa. Both elements are crucial, as NACSLB points out, because they give all stakeholders an idea of what they should be doing, and when (National Advisory Council on State and Local Budgeting, 1998).

Finally, despite an increased interest in metrics and performance measurement in higher education, performance budgeting is not widely practiced in this study's sample. Within the SUNY system, Potsdam (<http://www.potsdam.edu/offices/businessaffairs/reports.cfm>) and Fredonia (<http://www.fredonia.edu/admin/budget/>) are good examples of performance budgets, as they describe university activities across departments and schools; provide specific dollar amounts for goals and/ or projects; explain departmental and school-wide goals and achievements to date; and demonstrate effectiveness of current programs (National Conference of State Legislatures, 2015). Some notable GFOA and NACSLB recommendations found in the budget document for each of these two schools are (1) descriptions of the population being served; (2) explanations of the impact of changes in funding; and (3) discussion of where stakeholder committees fit into the budgetary decision-making process. The budget published by UC Riverside (<http://rpb.ucr.edu/budgetvista.html>) utilizes elements of a performance budget that differs from the two SUNYs schools. It also incorporates many principles from NACSLB and GFOA. For example, it (1) includes an overview of budgetary trends, including increases

and decreases in funding; (2) long and short term goals; (3) revenue streams; (4) budget calendar; and (5) an overview of stakeholders. However, it does not mention measurable goals with specific dollar amounts tied to them, excluding the important element of performance measurement from the document.

Importance of Budgeting Best Practices for Public Universities

Because this study was focused on transparency as it relates to *publicly available* information, whether or not universities actually embody any of our criteria *without* putting it on their websites is unknown and irrelevant. It is possible that the university systems in the sample meet all of our criteria, but that they are not published online, or are only available to campus members, via an intranet. If either is the case, a change to having that information that details the budget process available publicly, online for anyone in the world to access, would be an easy way to increase transparency.

It is also possible that these universities do not utilize these practices internally. In that case, adopting NACSLB and GFOA guidelines in first creating, and then disseminating budget processes and reports would exemplify transparent budgetary practices, as well. Transparent budget practices like those developed for state and local governments by NACSLB and GFOA are important for public universities to employ, because transparency itself helps to develop accountability. By openly discussing the budget process, goals and allocations, universities essentially provide an open invitation to the public to review institutional activity. This generates accountability, in that it contributes to an open system wherein the public can clearly see how the proposals made by universities measure up to their actions, and how they serve the public's interests. On a related note, universities that demonstrate effective, transparent and stewardship

of their public resources might be more attractive to private donors who want to ensure that their gifts are well-managed..

Shared governance structures offer opportunity for transparent and accountable budgeting practices in a number of ways. Faculty governance can ensure greater advocacy on behalf of interests that are widely represented within the university. By virtue of their interactions with students, faculty can speak with passion and clarity regarding departmental and student needs. With a larger body of contributors comes an increased opportunity to critique established procedures that may interfere with meeting changing needs and circumstances. Allowing university actions to mirror institutional needs will make for more meaningful and attainable strategic goals. Strategic goal-setting in both the short and long term demonstrate to the public what the university's priorities are. A budget isn't simply a line-item document listing expenditures and revenues. As Simmons explains, "...the budget should be thought of as a plan and ... this plan should be based on the strategic goals/direction of the university" (Simmons, 2012, p.6).

While the current research was limited to 67 universities, affiliated with 10 university systems in eight states, the findings are limited. They can best be seen as present a snapshot of the wide variation of budgetary practices among public universities and colleges. Some states have multiple public university systems, each with a different approach to budgetary decision-making. Even within systems, institutional autonomy granted to individual campuses would predictably generate considerable diversity in budgetary practices. Comparing systems from within the same state against each other could provide insight into whether or not discrepancies in the state university systems' budgetary processes and reporting are due to state differences, or

institutional differences. Each state's governance, policy and practices could very well influence state-affiliated universities' methods of budgeting and reporting.

Conclusion & Future Research Questions

The present study provides a useful picture of the variation that exists both between and within public university systems in regards to current budget practices. While there is no established set of best practices for budgeting in higher education, there is an established set of best practices for public institutions which, when applied to public universities, function quite well in maintaining the accountability that state schools should strive for. Although they vary in location and size almost all of the universities sampled have taken some first steps in implementing processes similar to those described by NACSLB. Some, such as SUNY Fredonia, SUNY Potsdam and UC Riverside are further along than others in that process. This paints an optimistic picture about the future of transparency and budgetary reform on college campuses; In most cases, there will be a precedent for implementing good practices, which can lead to further refinements and improvements in budgeting practices over time.

However, one should be mindful that budgeting best practices are purely administrative functions. That is, they simply improve actions around the budget process and reporting, and hopefully provide a platform for long-range planning. They have no causal link to academic outcomes for students, or overall university performance in terms of ratings and rankings. The hope is that transparent and accountable budgeting practices will produce focused, long- and short-term strategic goals that will positively influence the academics and services accessible to students, and thus enhance institutional reputation. Moreover, the degree to which these best practices provide better information to stakeholders and help improve the quality of their

engagement in decision-making is uncertain. Research on the link between transparent, participatory budgeting processes and internal stakeholder trust in an institution suggests that when faculty and staff are invited to participate, they feel more trust towards the academic institution (Simmons, 2012). The same conclusion as it applies to the public has not been established. Further research that explores whether members of the public and local community leaders gain trust in institutions and confidence in their stewardship of public resources that are more transparent in their budgeting practices would be warranted.

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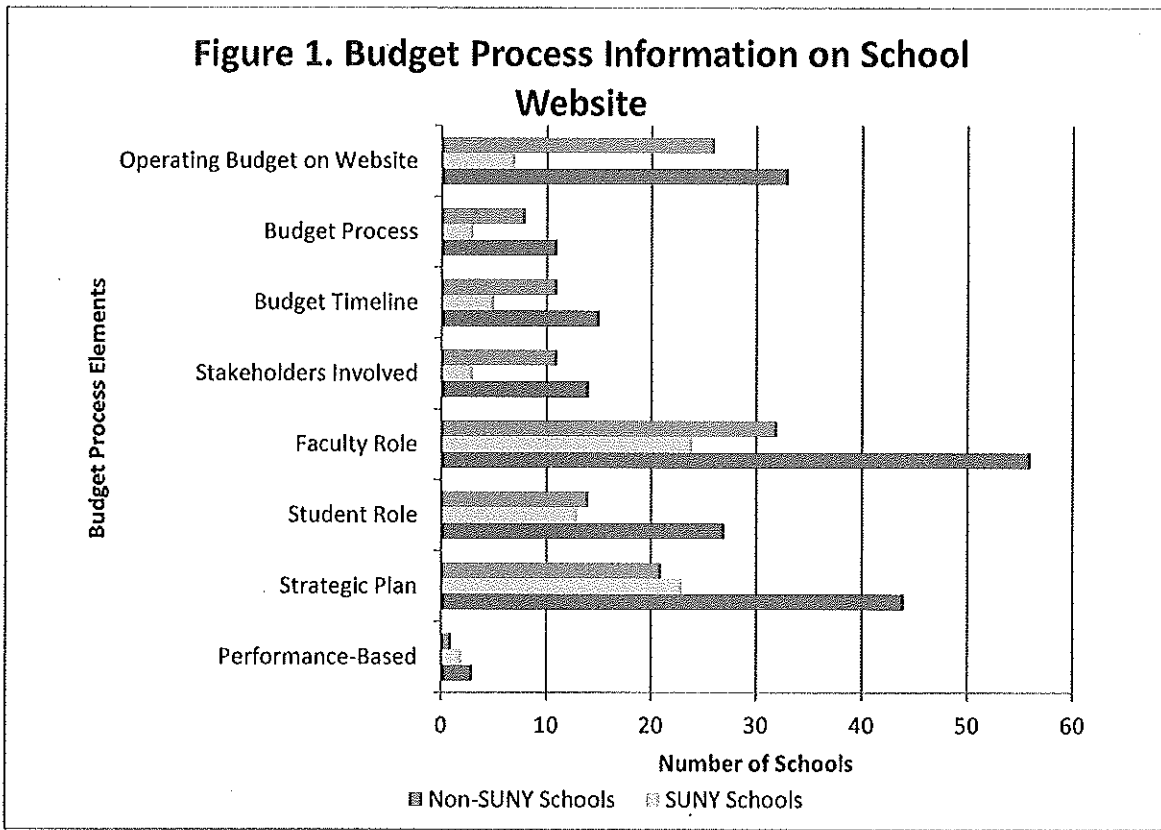


Figure 1. The total universities in the sample that met the budget best practice criteria, drawn from NACSLB and GFOA literature. This depiction represents the total number of universities in the sample, as well as the SUNY population and non-SUNY population data separately.

Table 1

Number of Schools in Systems Meeting Criteria

University System	Number of Schools Surveyed	Operating Budget on Website	Budget Process Outlined		Faculty Role	Student Role	Strategic Plan	Performance Based
			Budget Timeline	Stakeholders Identified				
CSHE	4	3	2	3	3	1	3	0
CUNY	4	1	1	1	4	3	4	0
TAMU	3	3	2	0	3	1	3	0
UC	4	3	2	2	4	2	1	1
CSU	3	3	1	2	3	3	2	0
SUSF	3	3	0	0	3	1	3	0
U of M	3	3	0	0	3	2	1	0
n/a Michigan*	3	3	1	1	3	1	2	0
UNC	3	1	1	1	3	1	1	0
UT	3	3	1	1	3	1	1	0
SUNY	34	7	5	3	24	11	23	2
Total	67	33	16	14	56	27	44	3

*n/a Michigan refers to the 3 Michigan public universities in this sample that are unaffiliated with a university system

Note. Each individual university was surveyed for its' best-practice compliance, as recommended by NACSLB and GFOA. That data was then compiled for each state university system to measure the system's compliance, as represented by the population of its schools within our sample.

Appendix A.
Criteria met by Individual Campuses.

University	Operating Budget on Website	Budget Process Outlined			Faculty Role	Student Role	Strategic Plan	Performance Based
		Budget Timeline	Stakeholders Identified					
<i>CSHE</i>								
Lincoln University						X		
Penn State	X		X	X		X		
Temple University	X	X	X	X		X		
University of Pittsburgh	X	X	X	X	X			
<i>CUNY</i>								
Baruch College				X	X	X		
Bronx Community College				X	X	X		
Hunter College				X	X	X		
Queensborough Community College	X	X	X	X		X		
<i>TAMU</i>								
Texas A&M University	X			X		X		
Texas A&M University- Commerce	X	X		X		X		
Texas A&M University- Corpus Christi	X	X		X	X	X		
<i>UC</i>								
UC Berkeley	X	X	X	X	X			
UC Davis	X			X				
UCLA				X	X			
UC Riverside	X	X	X	X		X	X	
<i>CSU</i>								
CSU Fullerton	X	X	X	X	X	X		
Humboldt State University	X		X	X	X			
San Diego State University	X			X	X	X		
<i>SUSF</i>								
Florida State University	X			X		X		
University of Central Florida	X			X		X		
University of Florida	X			X	X	X		

<i>U of M</i>						
University of Michigan-Ann Arbor	X			X	X	
University of Michigan-Dearborn	X			X	X	
University of Michigan-Flint	X			X		X
<i>n/a Michigan</i>						
Eastern Michigan University	X			X		X
Michigan State University	X	X	X	X		
Western Michigan University	X			X	X	X
<i>UNC</i>						
UNC Chapel Hill	X			X		
UNC Charlotte				X	X	
Winston-Salem State University		X	X	X		X
<i>UT</i>						
University of Tennessee-Chattanooga	X		X	X	X	X
University of Tennessee- Knoxville	X			X		
University of Tennessee- Martin	X	X		X		
<i>SUNY</i>						
University at Albany				X	X	X
Alfred State						X
Binghamton University				X	X	X
Brockport				X	X	X
Buffalo State College				X		
University at Buffalo	X			X		X
Canton	X					X
Cobleskill		X		X		
College of Agricultural & Life Sciences (Cornell University)						X
College of Human Ecology (Cornell University)						
College of Industrial						

and Labor Relations (Cornell University)							
College of Veterinary Medicine (Cornell University)							X
Cortland							X
Delhi				X			X
Empire State College				X	X		
Farmingdale				X			
Fredonia State College	X			X			X
Geneseo	X			X	X		
Morrisville State College							
New Paltz	X	X	X	X			X
New York State College of Ceramics (Alfred State)							
Old Westbury		X	X	X	X		X
Oneonta				X			X
Oswego							X
Plattsburgh				X	X		X
Potsdam	X	X		X	X		X
Purchase		X	X	X			X
Stony Brook	X			X	X		X
SUNY College of Environmental Science and Forestry				X			X
SUNY College of Optometry				X	X		X
SUNY Downstate Medical Center				X			
SUNY Maritime				X	X		X
SUNY Polytechnic Institute				X			X
Upstate Medical University				X			X

Appendix B.
Faculty and Student Committee Information Breakout.

Non-SUNY Schools						
Campus	Faculty Committee	Student Committee	Faculty Committee Membership	Student Committee Membership	Faculty Committee Charge	Student Committee Charge
California State University- Fullerton	Planning Resource & Budget Committee	same	11 faculty, 8 administrators	2 students	Yes	Same
California State University- Humboldt	University Resources & Planning Committee	same	4 faculty, 7 staff, 1 provost, 1 dean, 3 VPs	2 students	Yes	Same
California State University- San Diego	Academic Resources & Planning Committee	same	9 faculty, 1 staff	2 students	Yes	Same
Commonwealth System of Higher Education- Lincoln University	n/a	n/a	n/a	n/a	n/a	n/a
Commonwealth System of Higher Education- Penn State	Budget Subcommittee- General Education Planning and Oversight Task Force	n/a	6 faculty members, 1 staff member, 2 administrators	n/a	Yes	n/a
Commonwealth System of Higher Education- Pittsburgh	Senate Council Budget Policies Committee	same	14 faculty, 2 staff, 2 administrators	3 students	Yes	Same
Commonwealth System of Higher Education- Temple University	Budget Review Committee	n/a	9 faculty	n/a	Yes	n/a
CUNY- Baruch College	Faculty Senate Committee on Planning & Finance	n/a	5+ faculty, Senate Vice Chair, VP Academic Affairs, VP Administration (last 2- ex officio)	n/a	Yes	n/a
CUNY- Bronx Community College	College Personnel & Budget Committee	n/a	5 members from each department, additional 1 member for	n/a	Yes	n/a

CUNY- Hunter College	Committee on the Budget	same	each member above 40. President & VPs (ex officio) 9 faculty, Provost, VP Administration	4 students	Yes	Same
CUNY- Queensborough Community College	Personnel & Budget Committee	n/a	For each of the 17 departments on campus: 5 members plus chair of department	n/a	Yes	n/a
Texas A&M University System- Texas A&M University	Budget Information Committee	n/a	10 faculty	n/a	Yes	n/a
Texas A&M University System- Commerce	Budget Committee	n/a	Only 2 faculty listed for 2013-2014 school year	n/a	n/a	n/a
Texas A&M University System- Corpus Christi	Budget Analysis Committee	Student Government, University Strategic Planning & Budget Council, Student Fee Advisory Committee, Chancellor's Student Advisory Board of the Texas A&M University System	At least 3 faculty members	No cap on student involvement set on website	Yes	http://academicaffairs.tamucc.edu/Rules_Procedures/PDF/13.99.99.C1%20Students%20Role%20and%20Participation%20in%20Institutional.pdf
State University System of Florida- Florida State University	University Budget Advisory Committee	n/a	4 appointed faculty, 2 Faculty Senate officers, President, 7 VPs, Budget Director	n/a	Yes	n/a
State University System of Florida-	Budget & Administrative	n/a	15 faculty, 2 administrators	n/a	Yes	n/a

University of Central Florida	Procedures Committee						
State University System of Florida- University of Florida	Faculty Senate Budget Council	same	6 faculty, 4 staff	1 student	Yes	Same	
University of California- Berkeley	Budget & Interdepartmental Relations	Committee on Student Fees and Budget Review	12 faculty, 1 non-voting faculty member, 1 Senate analyst	10 to 15	Yes	http://csf.berkeley.edu/csfcconstitution.asp	
University of California- Davis	Planning & Budget Committee	n/a	13 faculty, 2 advisors, 2 Academic Federation Representatives,	n/a	Yes	n/a	
University of California- Los Angeles	Council on Planning & Budget	same	17 faculty, Vice Chancellor Academic Planning & Budget (ex officio)	4 students (2 undergraduate, 2 graduate)	Yes	Same	
University of California- Riverside	Committee on Planning & Budget	n/a	11 faculty	n/a	Yes	n/a	
University of Michigan- Ann Arbor	Provost's Advisory Committee on Budgetary Affairs	Student Budget Advisory Committee	9 faculty	No cap on student involvement set on website	Yes	http://www.provost.umich.edu/Student%20Budget%20Advisory%20Committee_background%20information.pdf	
University of Michigan- Dearborn	University Budget Committee	same	6 faculty, 3 staff, Provost, VC business affairs	3 students	Yes	Same	
University of Michigan- Flint	Chancellor's Advisory Committee for Budget & Strategic Planning	n/a	7 faculty, 1 librarian, Chancellor, Provost, VC Administration	n/a	Yes	n/a	
University of North Carolina- Chapel Hill	University Priorities & Budget Committee	n/a	Not specified	n/a	Yes	n/a	
University of North Carolina- Charlotte	Faculty Academic Planning and Budget	UNCC Budget Council	Past, current, and President-elect, 2 faculty, 1	President and VP of Student Government sit on council	Yes	None	

University of North Carolina- Winston-Salem University	Committee Budget Committee	n/a	senior faculty 3 faculty, additional administrators	n/a	Yes	n/a http://www.utc.edu/business-financial-affairs/pdfs/2013-2014/budget-instructions-fy-13-14.pdf
University of Tennessee- Chattanooga	Budget & Economic Status Committee	University Planning and Resource Advisory Council	Up to 9 faculty, provost (ex officio)	President of the Student Government Association	Yes	
University of Tennessee- Knoxville	Budget & Planning Committee	n/a	At least 10 faculty, campus CFO (ex officio)	n/a	Yes	n/a
University of Tennessee- Martin	Budget & Economic Concerns Committee	n/a	Not specified	n/a	Yes	n/a
Michigan State University	University Committee on Faculty Affairs	n/a	17 faculty, 1 librarian, Provost, 2 advisors to Provost, 2 staff	n/a	Yes	n/a
Eastern Michigan University	University Budget Council	n/a	5 faculty	n/a	Yes	n/a
Western Michigan University	Campus Planning & Finance Council	same	11 faculty, VP finance, Associate VP budget & planning, director of campus facilities	2 students	Yes	Same

SUNY Schools

Campus	Faculty Committee	Student Committee	Faculty Committee Membership	Student Committee Membership	Faculty Committee Charge	Student Committee Charge
University at Albany	Resource Analysis & Planning Committee	Same	VP Finance Ex Officio, 6-8 Faculty, 1 Professional	1 Undergrad	Yes	Same
Binghamton University	Budget Review Committee	Same	9 faculty, VP ex officio	1 undergrad, 1 grad student	Yes	Same
Brockport	Budget & Resource Committee	same	President, 4 VPs, 5 deans, 6 faculty, 6 other	2 undergrads, 1 grad student	Yes	same

			administrators , 2 staff			
Buffalo State College	Budget & Staff Allocations Committee	same	Faculty, professional staff	Students	Yes	Same
University at Buffalo	Budget Priorities	n/a	not specified	n/a	Yes	Same
Canton	n/a	n/a	n/a	n/a	n/a	n/a
			VP Finance Ex Officio, 8 teaching faculty (1 per school) 5 at large faculty, 4 professional staff, 1 csea, 1 CAS and 1 at large staff			
Cobleskill	Fiscal Affairs and Strategic Planning Committee	same		1 student	n/a	n/a
College of Agricultural and Life Sciences (Cornell University)	n/a	n/a	n/a	n/a	n/a	n/a
College of Human Ecology (Cornell University)	n/a	n/a	n/a	n/a	n/a	n/a
College of Industrial and Labor Relations (Cornell University)	n/a	n/a	n/a	n/a	n/a	n/a
College of Veterinary Medicine (Cornell University)	n/a	n/a	n/a	n/a	n/a	n/a
Cortland	n/a	n/a	n/a	n/a	n/a	n/a
Delhi	Annual Budget & Planning Committee	n/a	"broad representation"	n/a	n/a	n/a
			President & his/ her appointed reps, Senate chair (ex officio), 7 college senate members including at least 1 professional staff member	Students are not mandated to sit on committee, but student members of the college senate may be approved to sit on committee		
Empire State College	Program, Planning & Budget Committee	same			Yes	Same
Farmingdale State College	Planning & Budget Committee	n/a	8 faculty, 1 librarian, 2 staff, VP academic	n/a	Yes	n/a

			affairs			
Fredonia State College	Planning & Budget Advisory Committee	n/a	5 faculty, 2 staff	n/a	Yes	n/a
Geneseo	Budget Priorities Committee	same	5 admin, 3 faculty, 1 staff	1 student	Yes	Same
Morrisville State College	n/a	n/a	n/a	n/a	n/a	n/a
New Paltz	Budget, Goals & Plans Committee	n/a	n/a	n/a	n/a	n/a
New York State College of Ceramics (Alfred University)	n/a	n/a	n/a	n/a	n/a	n/a
Old Westbury	College Wide Resource Allocation & Budget Planning Committee	same	6 faculty (2 ex officio), 4 admin (1 is Provost, ex officio), 1 librarian (ex officio), 2 staff, 1 union representative	1 student (ex officio-student government president)	Yes	Same
Oneonta	Committee on Academic Planning and Resource Allocation	n/a	5 faculty	n/a	Yes	n/a
Oswego	n/a	n/a	n/a	n/a	n/a	n/a
Plattsburgh	Standing Committee on Resources and Planning	same	9 faculty, 7 admin, 1 staff	1 student	Yes	Same
Potsdam	Business Affairs Committee	same	4 faculty, 6 admin	2 students	Yes	Same
Purchase	Budget Advisory Committee	n/a	n/a	n/a	n/a	n/a
Stony Brook	Academic Planning & Resource Allocation	same	11 faculty, 2 professionals, provost	2 students	Yes	Same
SUNY College of Environmental Science and Forestry	Executive Committee	n/a	12 faculty, SUNY senator & SU senators (ex officio)	n/a	Yes	n/a

SUNY College of Optometry	Institutional Research & Planning Committee	same	5 faculty, 3 staff, Director of Institutional Research & Planning	1 student	Yes	Same
SUNY Downstate Medical Center	Committee of Research, Resources, Planning & Budget	n/a	5 members, at least 1 should be professional staff	n/a	Yes	n/a
SUNY Maritime	Budget Committee	same	5 members (3 voting at any one time)	1 student	n/a	n/a
SUNY Polytechnic Institute	Planning & Budgeting Committee	n/a	6 faculty, 1 non-faculty	n/a	Yes	n/a
Upstate Medical University	Upstate Affairs Committee	n/a	6 faculty	n/a	Yes	n/a