# Better Budgeting is Good Governance: Applying a Best Practices Framework to Public Universities' Budgetary Processes

Chelsea Reome & Thomas AP Sinclair

Binghamton University

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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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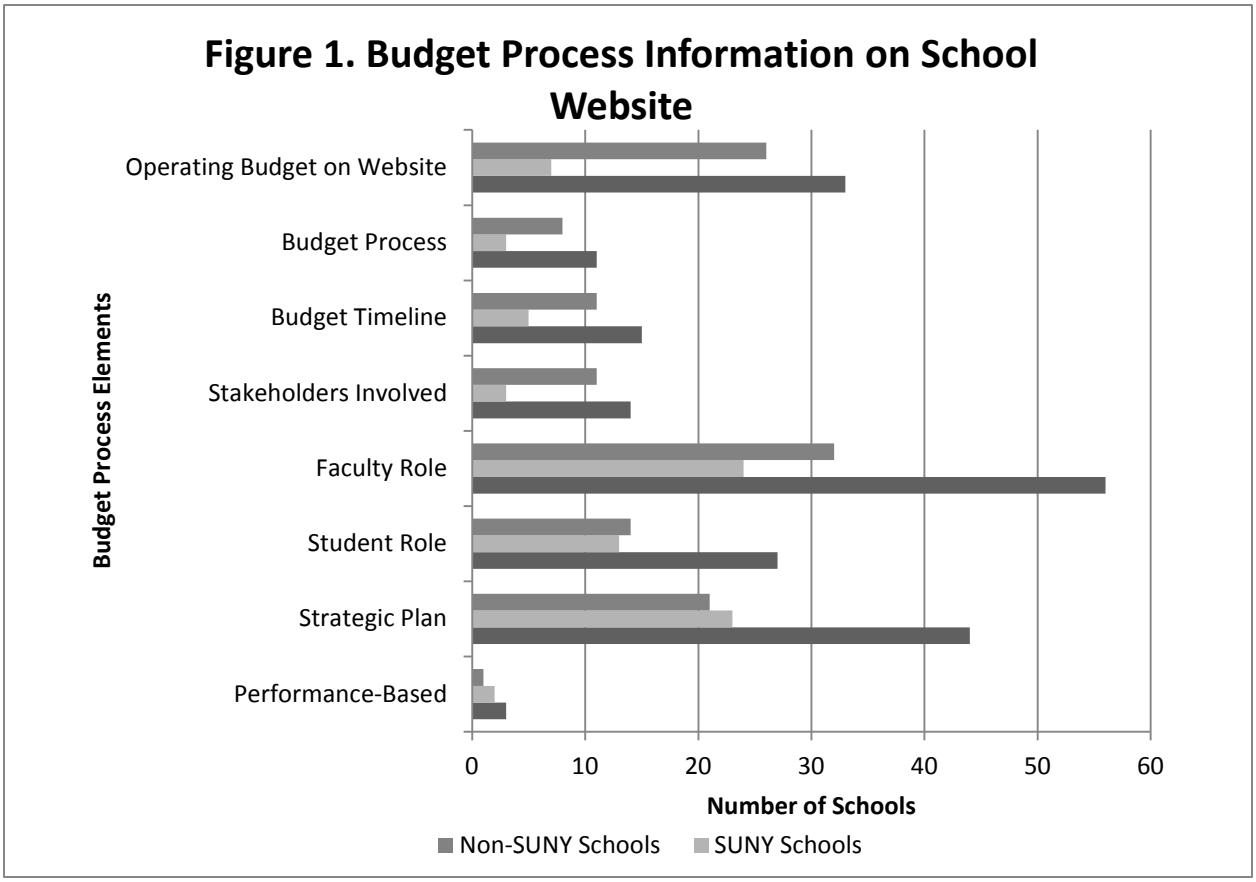


*Figure 1*. The total universities in the sample that met the budget best practice criteria, drawn from NACSLB and GFOA literature. This depiction represents the total number of universities in the sample, as well as the SUNY population and non-SUNY population data separately.

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* | | | | |
| ***CSHE*** | | | | | | | |
| Lincoln University | | | | | | X | |
| Penn State | X | | X | X | | X | |
| Temple University | X | X | X | X | | X | |
| University of Pittsburgh | X | X | X | X | X | | |
| ***CUNY*** | | | | | | | |
| Baruch College | | | | X | X | X | |
| Bronx Community College | | | | X | X | X | |
| Hunter College | | | | X | X | X | |
| Queensborough Community College | X | X | X | X | | X | |
| ***TAMU*** | | | | | | | |
| 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 | |
| ***UC*** | | | | | | | |
| UC Berkeley | X | X | X | X | X | | |
| UC Davis | X | | | X | | | |
| UCLA | | | | X | X | | |
| UC Riverside | X | X | X | X | | X | X |
| ***CSU*** | | | | | | | |
| CSU Fullerton | X | X | X | X | X | X | |
| Humboldt State University | X | | X | X | X | | |
| San Diego State University | X | | | X | X | X | |
| ***SUSF*** | | | | | | | |
| Florida State University | X | | | X | | X | |
| University of Central Florida | X | | | X | | X | |
| University of Florida | X | | | X | X | X | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| ***U of M*** | | | | | | | |
| University of Michigan-Ann Arbor | X | | | X | X | | |
| University of Michigan-Dearborn | X | | | X | X | | |
| University of Michigan-Flint | X | | | X | | X | |
| ***n/a Michigan*** | | | | | | | |
| Eastern Michigan University | X | | | X | | X | |
| Michigan State University | X | X | X | X | | | |
| Western Michigan University | X | | | X | X | X | |
| ***UNC*** | | | | | | | |
| UNC Chapel Hill | X | | | X | | | |
| UNC Charlotte | | | | X | X | | |
| Winston-Salem State University | | X | X | X | | X | |
| ***UT*** | | | | | | | |
| University of Tennessee-Chattanooga | X | | X | X | X | X | |
| University of Tennessee- Knoxville | X | | | X | | | |
| University of Tennessee- Martin | X | X | | X | | | |
| ***SUNY*** | | | | | | | |
| 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 | 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 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | each member above 40. President & VPs (ex officio) | | | |
| CUNY- Hunter College | Committee on the Budget | same | 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/csfconstitution.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 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Committee | | senior faculty | | | |
| University of North Carolina- Winston-Salem University | Budget Committee | n/a | 3 faculty, additional administrators | n/a | Yes | n/a |
| 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 | http://www.utc.edu/business-financial-affairs/pdfs/2013-2014/budget-instructions-fy-13-14.pdf |
| 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 |
| Cobleskill | Fiscal Affairs and Strategic Planning Committee | same | 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 | 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 |
| Empire State College | Program, Planning & Budget Committee | same | 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 | 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 |

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| 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 |