

BUDGET AND RESOURCE COMMITTEE

GLOSSARY OF TERMS

Administrative overhead – The amount charged to an IFR or SUTRA account for providing administrative services (accounting, payroll, purchasing, etc.) to the account. The standard rate is 6.5% of revenues. In some circumstances, this charge may be partially or completely waived. The amounts collected for this charge are deposited in the campus's Administrative Overhead IFR account that is controlled by the Vice President for Administration and Finance. Substantial revenue, over \$159,000 annually, is provided to Information Technology Services in the Division of Academic Affairs. Overheads charged to Athletics and Student Health IFR accounts are re-directed to campus-wide Priority Needs.

All funds budgeting – A methodology to include all sources of unrestricted funds (state operating, IFR, etc.) in developing budget allocations for divisions and individual departments.

Alumni Association – A separate incorporated tax-exempt entity that has a contractual relationship with the College. The Alumni Association provides activities to stimulate, develop, and enrich all aspects of life for students, staff, and alumni of the College. The contractual relationship requires both SUNY and OSC approval.

APC (Academic Priorities Committee) – One of the five campus-wide “super committees.” This group advises the campus about the mission-relatedness and feasibility of proposed new programs and administers an ongoing and cyclical review and assessment of existing academic programs.

Associate Faculty – full-time or part-time non-tenure-track faculty.

BAP (Budget Allocation Process) – SUNY's methodology for allocating state tax dollars and miscellaneous SUNY revenues for the state operating budgets of SUNY campuses. The major component is enrollment-related allocations based on planned AAFTE enrollments in the matrix of student levels and disciplines. BAP also funds research and public service activities and other miscellaneous mission adjustments.

B&RC (Budget and Resource Committee) – One of the five campus-wide “super committees.” This group serves two major roles. It serves as a reviewing and recommending body for the operating budgets of the vice presidential divisions and major fee based campus budgets. It also makes recommendations on priorities for new permanent or temporary spending or budget reductions, depending upon financial circumstances.

BASC (Brockport Auxiliary Services Corp.) – A separate incorporated tax-exempt entity that has a contractual relationship with the College to provide various ancillary services to students and staff. These services include food service in two dining halls, a food court in the Seymour College Union, retail kiosks, the Easy Money debit plan, Garnishes catering, Other Agency accounting, Barnes & Noble Bookstore, ATMs, vending machines, residence halls laundry machines, campus IDs, and Parking. The contractual relationship requires both SUNY and OSC approval.

BASC Program Support (also known as College Support) – Allocations included in the BASC operating budget, approved by the BASC Board of Directors, to enhance College activities and programs. These include employee training and health programs, admissions and recruiting programs, commencement, honors convocation, homecoming/parents weekend, student services, and discretionary funds for the president and vice presidents.

BCDC (Brockport Child Development Center) – A separate not-for-profit organization that is accredited by the National Association for the Education of Young Children (NAEYC). The Center gives priority to the childcare needs of SUNY Brockport students first, faculty and staff second, and the Brockport community third. SUNY Brockport students take advantage of Field Placement services at the Center, fulfilling course requirements, observation opportunities, and employment opportunities (College Work-Study, etc.). The campus

BUDGET AND RESOURCE COMMITTEE

GLOSSARY OF TERMS

provides space and utilities to the Center in Cooper Hall free of charge. The Center operates with an annual budget of \$800,000 with funding from various sources, including SUNY grants.

Broad-based Fees – These fees are charged to all students, with some waiver exceptions, to support a number of campus programs. The fee budgets are reviewed annually by the Budget & Resource Committee and increases must be approved by SUNY System Administration prior to implementation. The 2007-08 annual fees for full-time students are: Athletics \$283, BSG \$192, College \$25, Health \$258, Technology \$263, and Transportation \$35.

Brockport College Fund – The combined financial operations of the Brockport Alumni Association and the Brockport Foundation. The Alumni Association provides activities to stimulate, develop, and enrich all aspects of life for students, staff, and alumni of the College. The Brockport Foundation, through private gifts and donations, supports and enhances programs of the College including the Extraordinary Scholarship Program, other student scholarships and interest-free loans, the Educational Technology Initiative, and academic enrichment.

Brockport Foundation – A separate incorporated tax-exempt entity that has a contractual relationship with the College. The Brockport Foundation, through private gifts and donations, supports and enhances programs in the College including student scholarships and interest-free loans, the Educational Technology Initiative, and academic enrichment. The contractual relationship requires both SUNY and OSC approval.

BSG (Brockport Student Government) – A separate incorporated tax-exempt entity that provides educational, cultural and recreational activities for all students. A required fee is charged and collected by the College, and then transferred to BSG.

CCRT (College Crisis Response Team) – This group, coordinated by University Police, represents all campus constituencies that would need to be called together to manage a campus emergency.

College Council – The College Council consists of nine members appointed by the Governor, serving staggered seven-year terms, and one student elected yearly by the student body. Under general policies determined by the SUNY Board of Trustees, the College Council reviews all major plans of the College which are generally defined to include, among others, plans for appraisal or improvement of faculty and other personnel, expansion of institutional plants, and appraisal or improvement of student activities and housing.

COPS (Certificate Of Participation) financing – A state program where an item of equipment, or multiple items of the same type of equipment, costing \$250,000 or more can be purchased and paid for in installments over more than one year. Interest is added to the cost of the purchase and the amount is dependent on the state's interest rate and the number of years of payments.

COSAC (College Office Support Advisory Committee) – COSAC was established in the early 1980s by President Emeritus John E. Van de Wetering to provide a response to the unique concerns of office support staff. Its primary responsibilities are to provide suggestions for communication and morale improvements, make suggestions for in-service training, and coordinate functions and social gatherings to bridge communication gaps among various areas on campus. Members of the Committee are representatives of the office support staff across campus. At least one person from each vice presidential division, including BASC and the REOC, serves on the Committee.

CPI (Consumer Price Index) – U.S. Department of Labor produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services.

BUDGET AND RESOURCE COMMITTEE GLOSSARY OF TERMS

CSEA (Civil Service Employees Association) – One of the two major labor unions on campus. CSEA is a statewide union that represents clerical/secretarial and maintenance staff within SUNY. Mr. Ron Castle, Maintenance Assistant, has over 15 years of experience as President of SUNY Brockport's CSEA Local 601.

CTC (College Technology Council) – One of the five campus-wide “super committees.” This group advises the campus community on directions for the future of technology at the College. The term “technology” is considered in broad terms, to include all applications and systems that assist the College in fulfilling its mission. The CTC will develop and recommend policy related to technology at Brockport, and will identify strategic directions for technology for the future.

DASNY (Dormitory Authority of the State of New York) – The Dormitory Authority is a public benefit corporation serving the citizens of New York State through construction and financing programs. It was created in 1944 by legislation authorizing the Authority to finance and construct dormitories for state teachers colleges (hence the name). The purpose of the Authority is to finance and build facilities for higher education, health care providers, court facilities and certain non-profit institutions and public agencies. The Authority issues tax-exempt securities, then lends the proceeds to clients to finance the construction, rehabilitation, or equipping of facilities. SUNY rehabilitation, renovation or construction projects funded by DASNY bonds are required to have DASNY project management services, and to pay the associated direct and overhead costs.

Debt service – The annual cost of principle and interest for bonds or loans for the construction, rehabilitation, or renovation of facilities. Debt service for academic buildings is paid from a central statewide fund and is not included in the College or SUNY operating budgets. Debt service for residence halls is paid from the operating budget.

DIFR (Dormitory Income Fund Reimbursable) – A self-supporting fund for the operation of the residence halls. Revenues are generated from room rents charged to students, interest, and guest and summer rentals. This fund pays all operating costs of the residence halls including maintenance and repairs, utilities, public safety, telecommunications and cable TV, general administration, fringe benefits, and debt service for construction, rehabilitation, and renovation of the residence halls.

DIFR Rehab Fund – A self-supporting fund for major rehabilitation and renovation of residence halls. Revenues include transfers from DIFR operating fund surpluses, interest, and rehabilitation loans funded by SUNY System Administration. Project costs are expended from this fund.

Early retirement incentive expenses – The additional cost charged to the campus operating budget for employees who have participated in the early retirement program in previous years. The cost for an individual is dependent on his/her salary and years of service, and on the retirement system that he/she is a member of (TIAA/CREF or TRS). ERS costs are not charged to the campus.

Enrollment Management Task Force (EMTF) – One of the campus-wide “super committees.” This group has been charged to track enrollment progress, and to consider questions of policy that bear on progress toward meeting our targets, the distribution of enrollment by segment, actions necessary to meet targets, and the establishment of annual targets, as well as to meet SUNY System Administration requests for five-year enrollment plans.

EOC (Educational Opportunity Center) – See Rochester Educational Opportunity Center.

BUDGET AND RESOURCE COMMITTEE

GLOSSARY OF TERMS

EOP (Educational Opportunity Program) – The Educational Opportunity Program has traditionally assisted economically and educationally disadvantaged students to achieve their educational goals. In addition, EOP continues to help students and educational institutions to come to value the importance of diversity in our daily lives. EOP at SUNY Brockport continues to "raise the bar" and help the College achieve its expressed goals of improving academic achievement and retention, and to strive toward an increasingly diverse educational environment.

ERS (Employee Retirement System) – Provides coverage in the form of service retirement, disability, and death benefits to employees of participating public employers in non-teaching positions, exclusive of New York City. This includes uniformed services personnel, such as correction officers and sheriffs.

F & A (Facilities and Administrative) Costs – Charges to a sponsored (research) grant or contract for the costs of general administration and facilities usage that cannot be directly attributed to the activity. This is similar to the administrative and M&O overheads charged to IFR and SUTRA accounts. The amount charged is a percentage of the direct costs of the activity and varies according to the guidelines of each sponsor.

Facilities Planning Committee – One of the campus-wide "super committees." This group provides advice and recommendations on major decisions relating to campus facilities, and makes recommendations regarding the allocation/reallocation of existing building space. The Committee also provides information to consultants responsible for the completion of a Campus Facilities Master Plan, and reviews and makes recommendations concerning priorities for the construction of capital facilities and major renovation projects. The Committee also reviews and recommends the execution of alteration projects.

Faculty allocation model and funding policy – A methodology for allocating new and replacement full-time faculty positions to departments and for funding the cost of salaries. Factors for allocating positions include departmental workload and quality. Funding for faculty salaries is allocated to a central pool, instead of being included in the budgets of the individual schools. The central pool is also used to fund release time, emergency and sabbatical replacements, and to pay for recruiting and start-up costs for new faculty. The number of searches approved each year is also a function of anticipated retirements and resignations.

Financial model – A projection of revenues and expenses for the various operating budgets that incorporates many interrelated variables, such as undergraduate and graduate enrollments, retention rates, tuition rates, BAP support, inflation rates for expenditures, funding for new initiatives and extraordinary scholarships, residence halls occupancies, food service and other BASC operations, and College Fund revenues.

Fiscal year - the time frame in which a budget is in effect or financial reporting is done.

- New York State appropriations to SUNY (state operating, university-wide programs, DIFR, IFR, SUTRA, Stabilization) - July 1 through June 30.
- BASC - June 1 through May 31.
- Brockport College Fund - July 1 through June 30.
- Research Foundation - July 1 through June 30.
- Federal Student Financial Aid - July 1 through June 30.
- Other New York State agencies - April 1 through March 31
- State University Construction Fund - April 1 through March 31

Fringe benefits – The assessment to DIFR, IFR and SUTRA accounts for the cost of employee benefits (retirement, health insurance, social security taxes, etc.) for employees paid from the account. The 2007-08 rate is 46.96% of payroll expenditures. Fringe benefits are not charged for student temporary service,

BUDGET AND RESOURCE COMMITTEE

GLOSSARY OF TERMS

graduate/teaching assistants and honoraria. State operating budget accounts are not charged for fringe benefits, as this cost is paid from a central fund by the state. Special Sessions (summer and winter sessions) have different fringe benefit calculations based on SUNY policy.

FTE (Full-time Equivalent) Student – The full-time equivalent value of an enrolled student. At the undergraduate level, 15 credit hours equal 1 FTE undergraduate student. At the graduate level, 12 credit hours equal 1 FTE graduate student.

HEPI (Higher Education Price Index) – Released each spring, this is an inflation index designed specifically for higher education and is a more accurate indicator for colleges and universities than CPI. It has been published by Research Associates of Washington D.C.. SUNY uses this index for inflation requests in the annual budget process and for providing targets for campus broad based fee increase.

IFR (Income Fund Reimbursable) account – A self-supporting account that generates revenues and provides services that are not included in the state operating budget. IFRs include the athletics fee, technology fee, parking fees and fines, student health fee, facilities and user fees, campus recreation, non-credit continuing education programs, fine arts events box office receipts, salary reimbursements from sponsored grants and contracts, transcript and placement file fees, time payment plan, and telephone resale. An IFR account must follow all state and campus purchasing and payroll regulations and procedures. The difference between an IFR account and a state operating budget account is an IFR generates its own revenue to support its expenditures, whereas a state operating budget account is supported by general state revenues (state tax collections) and by SUNY revenues (tuition, fees, overheads, interest). The year-end cash balance in an IFR is carried over to the next year; it does not revert back to the State. IFR accounts are assessed for fringe benefits if there are payroll expenditures, and most are assessed for administrative and M&O overheads.

IFR funded reserves – Surplus cash set aside in an IFR account that is not needed to pay current expenses and is planned for expenditures in future years. Reserves can be used for budgetary stabilization, replacement of major equipment, and repair and renovation of facilities.

Internal Control – Internal control comprises the plan of organization and all of the coordinate methods adopted within a business to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies. SUNY, as part of the statewide internal control program, has created a number of specific areas that each campus must review on a three-year cycle. Each year, Brockport is required to certify that we are in compliance with the internal control requirements.

M&O (Maintenance and Operations) overhead – The amount charged to an IFR or SUTRA account for occupying space and consuming utilities. The standard rate is 9.5% of revenues. Generally, this overhead is charged only to accounts whose activities are on campus. Accounts whose activities are entirely off campus have this charge waived. The amounts collected for this charge are deposited in the campus M&O Overhead IFR account that is controlled by the Vice President for Administration and Finance. Nearly all of this revenue is allocated to campus utility expenses. Revenue from Athletics and Student Health IFR accounts are re-directed to campus-wide Priority Needs.

“Matrix: An Integrated Approach to Planning and Accountability” (President’s Matrix) – This planning document brings together four existing documents: Strategic Plan II; Mission Review II; College Goals; and, College Initiatives. Published in March 2007, the “Matrix” was developed in consultation with the College Senate and has received its endorsement. Organized under nine goals, the “Matrix” provides guidance for College priorities and will be updated periodically to show accomplishments.

BUDGET AND RESOURCE COMMITTEE GLOSSARY OF TERMS

MESH (Managing Environmental Safety and Health Committee) – This broadly based Committee brings together all academic and administrative areas related to environmental health and safety. The Committee has completed a successful EPA audit process and continues to focus on education and training along with identifying and resolving high priority environmentally related issues.

NYPA (New York Power Authority) – The Power Authority is a non-profit, public-benefit energy corporation that does not use any tax revenues or state credit. It finances construction of energy related projects through bond sales to private investors, repaying bondholders with proceeds from their operations. Brockport has used NYPA for several energy performance contracts and funded the debt service from energy cost avoidance. NYPA operates a design-build process, allowing more flexibility and quicker response than is allowed other agencies.

OSC (Office of the State Comptroller) – The State Comptroller is New York State's chief fiscal officer, charged with auditing government operations and operating the statewide retirement systems. Responsibilities include: conducting management and financial audits of State agencies and public benefit corporations; reviewing state contracts, payrolls and payments before they are issued; issuing reports on state finances; maintaining the state's accounting system and issuing monthly cash financial statements; and, managing the state's assets and issuing General Obligation debt.

Other Agency Accounts – Other Agency funds are resources held by a University-related organization, i.e., BASC, acting as the custodial or fiscal agent, and are not funds of either the University or of the University-related organization. The University-related organization is bound to comply with guidelines established by SUNY in the administration of the funds. Other Agency Accounts are used to receive, hold, and disburse funds on behalf of students, faculty, staff members, or appropriately recognized organizations. These non-state accounts are funded from activities such as conferences, orientation fees, student activity fees, etc. Their establishment is contingent upon a relationship between the University and the activity from which the funds are derived. Other Agency accounts may not be used to receive, hold or disburse state funds.

OTPS (Other than Personal Service) – Non-personnel expenses, including supplies, travel, contractual services, equipment, and library acquisitions.

Priority Needs fund – Funds set aside from the state operating budget and from other funds for special or emergency one-time needs or for additional funding for programs on a permanent basis.

Professional/Classified Staff allocation model and funding policy – A methodology for allocating new and replacement full-time staff positions to departments and for funding the cost of salaries. Factors for allocating positions include relationship and essentiality to the campus mission and cost/benefit of the position. Funding for staff salaries from state, IFR, and DIFR accounts is allocated to a central pool, instead of being included in the budgets of the individual units. The central pool is also used to fund temporary and emergency replacements, pay for recruiting costs, and pay for start-up costs for new professional positions.

PSR (Personal Service Regular) – Salaries of employees who are appointed to permanent or continuing positions. These generally are full-time positions.

QAR (Qualified Academic Rank) – see Associate Faculty.

BUDGET AND RESOURCE COMMITTEE

GLOSSARY OF TERMS

Recharges – Services provided by one department and charged back to the budget of the department using the services (telephone, mail, central duplicating, and state auto).

REOC (Rochester Educational Opportunity Center) – The SUNY Rochester Educational Opportunity Center (REOC) offers innovative, quality academic, vocational and community programs to a diverse adult population leading to employment, upward mobility, college opportunities, and lifelong learning. While funded by the SUNY University Center for Academic Workforce Development, SUNY Brockport serves as the sponsoring campus for REOC, and provides a number of administrative services on their behalf.

RF (Research Foundation of SUNY) – The private, non-profit corporation responsible for the administration of grants and contracts received by SUNY campuses from federal, state, and local governments, businesses, and other external organizations that support research, training, public service, and other programs. The Vice President for Administration and Finance serves as the Operations Manager for these campus operations.

Research Foundation net income – Funds returned to the campus from facilities and administrative (F&A) cost recoveries from grants and contracts administered through the Research Foundation and interest earnings from cash balances in programs. After deducting the Research Foundation's Central Office assessment, these funds are available to the campus to pay the local general administrative costs of grants and contracts and to use for discretionary purposes.

Revenue target – The total revenue from tuition for the fall and spring semesters, based on the enrollment plan, plus fees and miscellaneous sources, that is used to fund the state operating budget.

S&E (Supplies and Expense) – Expenses for acquiring operating goods and services, including general supplies, travel, and contractual services.

SMRT (SUNY Management Resource Tool) – A web-based application for querying budget and expenditure information for an account, department, or division from the SUNY accounting system.

Stabilization fund – A special fund for carrying over unexpended balances in the state operating budget from one year to the next.

State operating budget – The primary operating budget of the College that funds the core activities including instruction, research, public service, academic support, library, student services, facilities maintenance and operations, general administration, and general institutional services. Fringe benefits and debt service on academic buildings are not included in the state operating budget as these are paid from a central fund controlled by the state. The state operating budget is funded by revenues from general state taxes and miscellaneous SUNY revenues that are determined through the BAP process, and by the campus' retained revenues that include tuition, fees, and interest.

SUCF (State University Construction Fund) – The State University Construction Fund is a public benefit corporation. The purposes of the Fund are to provide academic buildings, dormitories and other facilities for the state-operated institutions and contract and statutory colleges under jurisdiction of the State University, to reduce the time lag between determination of need for such facilities and actual occupancy thereof, to expedite the construction, acquisition, reconstruction and rehabilitation or improvement of such facilities, and to assure that the same are ready for the purposes intended when needed and when scheduled under the approved master plan of the State University. SUCF is the mechanism by which SUNY Capital Program funds are expended.

BUDGET AND RESOURCE COMMITTEE

GLOSSARY OF TERMS

SUNY Counsel – Campuses typically do not have legal staff, but instead use the services provided by SUNY. Western New York campuses have formed a consortium to fund additional staff, based in Albany, whose focus is to provide legal services specifically to these campuses. The Western New York campuses are: Alfred State College, SUNY Brockport, Buffalo State College, University at Buffalo, SUNY Fredonia, and SUNY Geneseo.

SUNY Income Fund Offset – The fund where fall and spring tuition, fees, miscellaneous SUNY income, and interest are deposited. This revenue and the state tax dollar support allocated from the BAP process fund the state operating budget.

SUTRA (State University Tuition Reimbursable Account) account – An account similar to an IFR account, but whose source of revenue is from credit-bearing programs. Summer session, Overseas Academic Program, contract courses, and over-target tuition revenue for the fall/spring semesters are sources of SUTRA revenue.

TRS (Teachers' Retirement System) – Provides retirement, disability, and death benefits to eligible New York State public school teachers and administrators. TRS is the seconded largest public retirement system in the state and one of the ten largest systems in the nation. It serves over 254,000 active members and 121,000 retirees and beneficiaries. TRS administers a defined benefit plan that provides three core benefits: service retirements, disability coverage, and death benefits. Eligibility for these benefits depends on factors such as a member's tier, age, earnings and service credit.

UCAWD (University Center for Academic Workforce Development) – The mission of the University Center for Academic and Workforce Development is to promote the social and economic well being of the academically and economically under-served residents of the State of New York by developing and maintaining quality educational and workforce training programs and services. This mission is achieved through strategic funding and collaborative efforts with state, municipal and county agencies, secondary and post-secondary institutions, community based organizations, and business and industry. Access to post-secondary education, gainful employment, and economic development in local communities is central to this effort.

University-wide programs – Activities and programs funded by the State as lump sum amounts in the SUNY budget but are not included in campuses' operating budgets. SUNY System Administration allocates these funds to the campuses based on formulas or other criteria specific to each program. These include: academic equipment replacement; child care center subsidy; Educational Opportunity Center (EOC); Educational Opportunity Program (EOP); graduate research initiative; student support services (students with disabilities); Student Computing Access Program (SCAP); college work-study matching funds; tuition waivers for graduate/teaching assistants, graduate opportunity program, critic/supervising teachers, social work field supervisors, and employees; graduate minority fellowships; Empire State Scholarships; State University Supplemental Tuition Assistance (SUSTA); and, Small Business Development Center (SBDC).

UUP (United University Professionals) – One of the two major labor unions on campus. UUP represents nearly 30,000 academic and professional faculty on 29 state-operated SUNY campuses, plus SUNY System Administration, Empire State College, and the New York State Theatre Institute. The people who make up UUP educate the next generation of workers and leaders. They also engage in groundbreaking research and provide invaluable service to their communities. Mr. Gary Owens, Director of EOP, is the President of the SUNY Brockport UUP Chapter.