

SUNY BUDGET TERMINOLOGY¹

All Funds Budget: the total campus spending plan, including Core Instructional budget, residence halls, auxiliary services, sponsored program activities, foundations, University-wide programs, self-supporting programs, and other spending related to the campus such as temporary sources of support (e.g., legislative member items). All Funds revenue includes: revenue directly appropriated to SUNY; revenue appropriated elsewhere in the State budget and transferred to the University; local assistance (for community colleges); and revenue not appropriated but generated by the campus (e.g., Research Foundation, auxiliary services corporations, private funds). Total revenue for SUNY All Funds Budget derives from following sources:

- A. *State Tax Support - Appropriated by Legislature*
 - **Direct Support** (part of Core Instructional Budget)
 - **Indirect Support:** Fringe Benefits and Debt Service (interest on outstanding debt, loan amortization)
- B. *Campus Generated Revenue - Appropriated by the Legislature*
 - **Tuition Revenue** (part of Core Instructional Budget)
 - **Residence Halls** (revenue from room rental fees through **DIFR**: Dormitory Income Fund Reimbursable; appropriated in Special Revenue Funds portion of State Budget)
 - **Income Fund Reimbursables** (IFRs: self-supporting special revenue accounts, including student fees, technology fees, parking, other service use fees)
 - **SUTRA**: State University Tuition Reimbursable Account (funded from tuition revenue collected from summer Income session, contract courses, overseas academic programs, and excess tuition revenue from Core Instructional Budget; appropriated in Special Revenue Funds portion of State budget)
 - **Hospitals, Long Island Veterans' Home** (through Hospital Income Fund Reimbursable: HIFR)
 - **Endowment Funds** (Restricted fund, proceeds from SUNY system-wide endowment held at Univ. at Buffalo)
- C. *Campus Generated Revenue - Not Appropriated by the Legislature*
 - **Auxiliary Services Corporations** (e.g., food service, bookstores, vending)
 - **Campus-Related Foundations** (interest from endowment funds, private and other external funding sources)
 - **Sponsored Activities** (e.g., research and training grants)
 - **Research Foundation** (sponsored research includes federal grants, state grants, contracts)

Core Instructional Budget: the appropriated budget for the State-operated and statutory colleges, System Administration and University-wide programs. It is supported by State tax dollars, campus-generated revenue from tuition revenue and fees, and University-wide income from interest earnings, overhead charges and reserves. The Core Instructional Budget of each campus is the fund most directly related to meeting the campus instructional mission. It is supported by revenue distributed through the Budget Allocation Process (BAP), and is appropriated within the General Fund of the State budget. The Core Instructional Budget is also referred to as the annual Financial Plan and the core or base Operating Budget.

Capital Projects: funded by direct State tax dollars or by bonding. Direct appropriation of bonding authority is included in the Capital Projects portion of the State Budget. Capital projects for SUNY academic buildings are managed by SUCF, the State University Construction Fund. SUCF facilitates the development of five-year campus capital plans by retaining the services of architects, engineers and educational planners to assist campuses in assessing and prioritizing critical maintenance and plant adaptation needs. The bonding authority and project management of residence hall construction resides in DASNY, the Dormitory Authority of the State of New York.

Fiscal Year: the State fiscal year begins April 1; SUNY fiscal year for state-operated and statutory colleges begins July 1.

Function: budgetary areas defined by SUNY to describe types of activities in the core operating budget, such as: Instruction and Departmental Research (I&DR), Academic Support, Library Services, Student Services, Maintenance and Operations (M&O), General Administration, General Institutional Services.

Object: budget categories defined by SUNY by type of expense, such as Personal Services Regular (PSR: salaries), Temporary Service (TS), Savings, Utilities, Other than Personal Services (OTPS: includes Supplies, Contractual Services, Equipment, Accessory Instruction, Library Acquisitions)

Student Aid: funded from federal sources, such as college work study and Pell grants; this is appropriated in the Special Revenue Funds/Federal portion of State budget. In addition, a revolving loan fund (supported by repayment from students) is available to assist students in financial need; this is appropriated in the Fiduciary Fund section of the State budget.

¹ University Overview: Campus Financial and Statistical Information, SUNY Office of Finance and Business (Feb. 2000) and Task Force on Rational Fiscal Policy: Final Report (January 2003)