

## Bunsis Analysis – Report of the Budget Priorities Committee

Whereas, due to the ongoing health situation and its attendant costs, budgeting for the SUNY system is likely to come under pressure;

Whereas, therefore, it is all the more urgent that UB put its priorities in order and commit itself to absolute financial transparency in its own funding decisions, correcting the errors and evasions in these areas of the last years;

Whereas, for some time, now, the Faculty Senate, in keeping with its mandate for shared governance, has been attempting to get a handle on university expenditures, to little effect.

Whereas it has asked for the opening of the books of the UB Foundations and been turned down.

Whereas it has called for the formation of a joint administration-faculty-graduate student committee to discuss the stipends of TAs and RAs and has been rejected.

Whereas it has inquired repeatedly about the President and Provost's allocation of resources to various units and, especially, to administration vs. teaching and research and has received no answer but, instead, a series of vague power-points dealing with only the most macro of categories.

Whereas it has requested access to public, government-required documents published regularly on their websites by almost every other major university and received them only after the filing of a FOIL request.

Whereas, in response to the above stymied attempts to obtain budgetary information, a group of concerned faculty and graduate students crowd-funded Howard Bunsis, a Professor of Accounting at East Michigan University who specializes in academic finance and who has examined the budgets of some one hundred universities, to look at the budget of UB.

Whereas Professor Bunsis's report raises serious questions about the decisions and decision-making process at UB which tally with the unease that many in the UB community have felt, a report which the Budget Priorities Committee, in a review mandated by the Faculty Senate Executive Committee, has found credible.

We, therefore, with a sense of the utmost urgency, resolve that the following requests be sent to President Tripathi:

1) That the university administration, through its website, ensure public access to all the financial information recommended by Howard Bunsis as consistent with peer university best practices as well as legal requirements and SUNY policies.

2) That the university administration provide to the Faculty Senate a full, detailed annual accounting of all expenditures made with UB Foundation funds, including supplements to UB salaries, and, in its next iteration, a full and detailed plan for spending UB Foundation resources in the next three years that addresses how those resources will be used to meet university needs arising from the current Covid crisis and whether those needs require adjustment to the spending rate.

3) That the administration explain why institutional support, as opposed to support for instruction and research, accounts for 13.2% of total salaries compared to a mean among those universities named as its peers by UB itself of 8.1%, amounting to \$23 million per year over the mean.

4) That the administration provide a detailed public plan by January 2021 showing how it will move to rectify the trend whereby, despite an increase of enrollment of 14% from 2008-2019, the number of tenure-track faculty has remained flat and the number of assistant professors gone down by 22%, thereby threatening the university's future as a Tier I research institution.

5) That the administration demonstrate how the expenditure of \$30 million a year on subsidizing athletics (that is, funding above and beyond all donations, ticket sales, and other sources of athletic income) at a time when it insists money for academics is scarce will not damage the research and educational capabilities of the university and that, further..

6) That the administration justify its spending on new construction for such projects as an \$18 million field house and an International Café costing unspecified millions at a time when it is seeking to reduce the number of the university's PhD students and increase the ratio of contingent to tenure-track research faculty.

We further resolve that, absent satisfactory responses to the above requests, we will be forced to conclude that the administration has lost sight of the mission of the University at Buffalo, and we will be forced to consider whether we can have no confidence in its financial management of UB.

First Reading: May 12, 2020

Second Reading: September 15, 2020, 38y-13n-21a