Finance Committee President's Report

December 2025

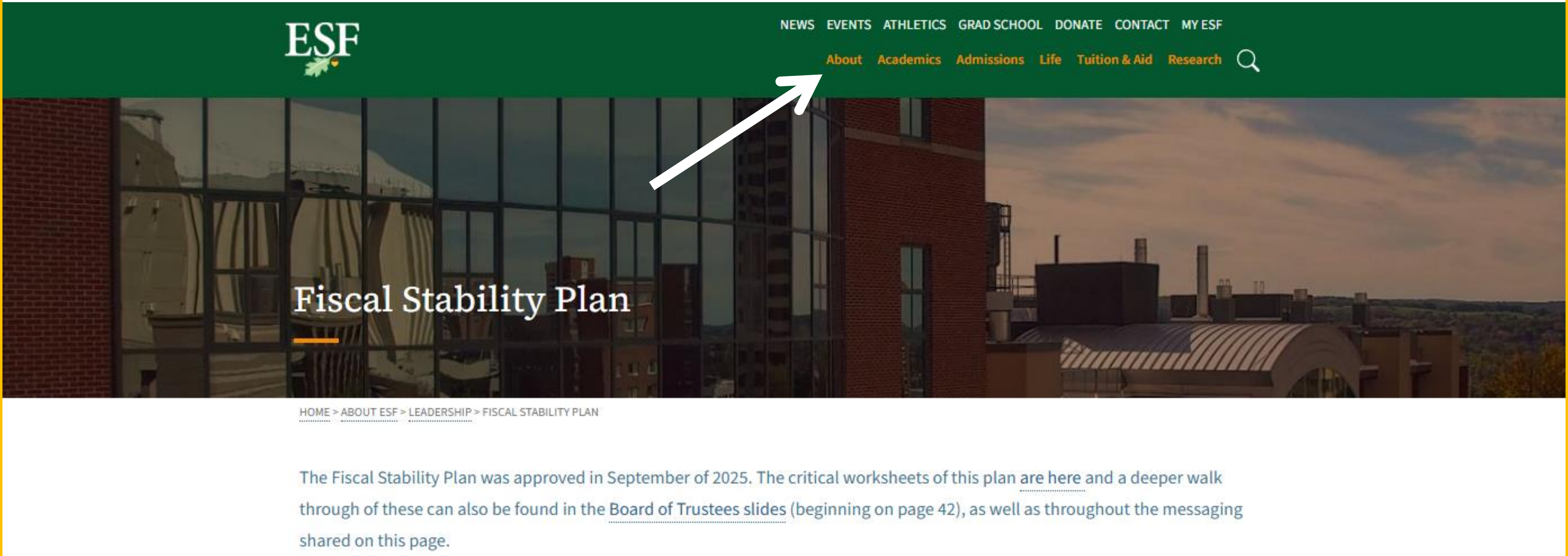
President's Report

Fiscal Stability Plan Implementation

State University of New York (SUNY)
Envir Sci & Forestry Stability Plan Breakdown

	Actual 2023/24	Base 2024/25	*Adjustments in Plan*	Projected 2025/26	*Adjustments in Plan*	Projected 2026/27	*Adjustments in Plan*	Projected 2027/28	*Adjustments in Plan*	Projected 2028/29	*Adjustments in Plan*	Projected 2029/30
Opening Cash												
Collections Account	*$ 2,054,788*	*$ 1,759,210*		*$ 1,842,189*		*$ 1,925,169*		*$ 2,008,148*		*$ 2,091,128*		*$ 2,174,108*
Academic Enterprise	*(8,802,664)*	*(10,034,329)*		*(11,052,442)*		*(18,174,723)*		*(19,235,810)*		*(18,774,787)*		*(18,618,754)*
Dormitory	-	-		-		-		-		-		-
Total Cash	**$ (6,747,876)**	**$ (8,275,120)**		**$ (9,210,253)**		**$ (16,249,554)**		**$ (17,227,661)**		**$ (16,683,659)**		**$ (16,444,646)**
Revenue												
Collections Account	**$ (295,579)**	**$ 82,980**	$ -	**$ 82,980**	$ -	**$ 82,980**	$ -	**$ 82,980**	$ -	**$ 82,980**	$ -	**$ 82,980**
Academic Enterprise												
Direct State Tax Support	$ 23,022,916	$ 24,092,761	*$ 1,816,000*	$ 25,908,761	*$ 1,816,000*	$ 25,908,761	*$ 1,816,000*	$ 25,908,761	*$ 2,816,000*	$ 26,908,761	*$ 2,816,000*	$ 26,908,761
Tuition and Fees	25,024,825	27,608,544	*(840,661)*	26,767,883	*(58,078)*	27,550,466	*475,231*	28,083,775	*1,727,177*	29,335,721	*2,602,713*	30,211,257
Scholarships	(6,051,378)	(6,364,716)	-	(6,364,716)	-	(6,364,716)	-	(6,364,716)	-	(6,364,716)	-	(6,364,716)
Pooled Offset	3,609,300	3,729,100	-	3,729,100	-	3,729,100	-	3,729,100	-	3,729,100	-	3,729,100
Room Rents	-	-	-	-	-	-	-	-	-	-	-	-
Bond Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	-	-	-	-	-	-
Federal Funds	-	-	-	-	-	-	-	-	-	-	-	-
Sponsored Programs - State	4,182,547	633,097	-	633,097	-	633,097	-	633,097	-	633,097	-	633,097
Sponsored Prorams - Local	-	-	-	-	-	-	-	-	-	-	-	-
Sponsored Programs - Federal	-	880	-	880	-	880	-	880	-	880	-	880
Sponsored Programs - Hospitals and Clinics	-	-	-	-	-	-	-	-	-	-	-	-
Sponsored Programs - Private	1,399,296	1,891,937	-	1,891,937	-	1,891,937	-	1,891,937	-	1,891,937	-	1,891,937
Indirect Cost Recovery	853,685	629,295	-	629,295	-	629,295	-	629,295	-	629,295	-	629,295
Direct Charges and Assessments	(112,900)	(113,232)	-	(113,232)	-	(113,232)	-	(113,232)	-	(113,232)	-	(113,232)
Capital Gifts	-	-	-	-	-	-	-	-	-	-	-	-
Food Service	876,975	970,576	-	970,576	-	970,576	-	970,576	-	970,576	-	970,576
Loan Repayments	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to/from Capital Projects	(19,997)	-	-	-	-	-	-	-	-	-	-	-
Transfers to/from Dorm	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Other	(3,493,787)	(4,757,212)	*80,000*	(4,677,212)	*100,000*	(4,657,212)	*100,000*	(4,657,212)	*100,000*	(4,657,212)	*100,000*	(4,657,212)
Total Academic Enterprise	**$ 49,291,481**	**$ 48,321,029**	***$ 1,055,339***	**$ 49,376,368**	***$ 1,857,922***	**$ 50,178,951**	***$ 2,391,231***	**$ 50,712,260**	***$ 4,643,177***	**$ 52,964,206**	***$ 5,518,713***	**$ 53,839,742**
Expense												
Academic Enterprise												
Regular Salary - Instructional	$ 12,964,506	$ 14,202,623	*$ (600,000)*	$ 13,602,623	*$ (1,980,000)*	$ 12,222,623	*$ (2,205,000)*	$ 11,997,623	*$ (2,330,000)*	$ 11,872,623	*$ (2,330,000)*	$ 11,872,623
Regular Salary - Non Instructional	18,700,270	18,975,323	*(520,000)*	18,455,323	*(1,050,000)*	17,925,323	*(1,050,000)*	17,925,323	*(1,200,000)*	17,775,323	*(1,450,000)*	17,525,323
Regular Salary - Misc (OT, etc)	(358,244)	(295,863)	-	(295,863)	-	(295,863)	-	(295,863)	-	(295,863)	-	(295,863)
Temp Salary - Instructional	-	-	-	-	*100,000*	100,000	*125,000*	125,000	*250,000*	250,000	*250,000*	250,000
Temp Salary - Non-Instructional	-	-	-	-	*85,000*	85,000	*115,000*	115,000	*165,000*	165,000	*165,000*	165,000
Temp Salary - Adjuncts	836,238	816,089	-	816,089	-	816,089	-	816,089	-	816,089	-	816,089
Temp Salary - Misc. (ES, OT, Etc)	2,125,994	2,118,887	*(250,000)*	1,868,887	*(400,000)*	1,718,887	*(450,000)*	1,668,887	*(500,000)*	1,618,887	*(600,000)*	1,518,887
Temp Salary - Teaching Assistants	(17,310)	-	-	-	-	-	-	-	-	-	-	-
Temp Salary - Graduate Students	2,517,946	2,985,140	*(485,140)*	2,500,000	*(735,140)*	2,250,000	*(985,140)*	2,000,000	*(1,000,000)*	1,985,140	*(1,000,000)*	1,985,140
Temp Salary - UG Students	646,132	605,227	-	605,227	-	605,227	-	605,227	-	605,227	-	605,227
Avoidance of Salary Agreement Cost: Actions	-	-	*(63,304)*	(63,304)	*(210,883)*	(210,883)	*(376,463)*	(376,463)	*(557,738)*	(557,738)	*(750,763)*	(750,763)
Salary Agreements: Increase in Workforce	-	-	*2,800*	2,800	*16,900*	16,900	*33,650*	33,650	*60,650*	60,650	*87,650*	87,650
Salary Agreements: Existing Workforce	-	-	*1,393,830*	1,393,830	*2,542,119*	2,542,119	*3,875,048*	3,875,048	*5,251,119*	5,251,119	*6,671,815*	6,671,815
Misc. Salary Adjustment	-	-		-	*1,452,901*	1,452,901		-		-		-
Contractual	7,202,777	4,083,727	*8,000,000*	12,083,727	*4,000,000*	8,083,727	*4,000,000*	8,083,727	*4,000,000*	8,083,727	*4,000,000*	8,083,727
Scholarships	0	-	-	-	*(1,250,000)*	(1,250,000)	*(1,500,000)*	(1,500,000)	*(1,600,000)*	(1,600,000)	*(1,700,000)*	(1,700,000)
Utilities	2,283,960	2,143,716	*481,321*	2,625,037	*250,000*	2,393,716	*250,000*	2,393,716	*250,000*	2,393,716	*250,000*	2,393,716
Capital Projects	-	1,535	-	1,535	-	1,535	-	1,535	-	1,535	-	1,535
General NPS	3,620,877	3,702,738	*(800,000)*	2,902,738	*(920,000)*	2,782,738	*(920,000)*	2,782,738	*680,000*	4,382,738	*680,000*	4,382,738
Total Academic Enterprise	**$ 50,523,146**	**$ 49,339,142**	***$ 7,159,506***	**$ 56,498,648**	***$ 1,900,896***	**$ 51,240,038**	***$ 912,095***	**$ 50,251,237**	***$ 3,469,031***	**$ 52,808,173**	***$ 4,273,702***	**$ 53,612,844**
Surplus / (Deficit)												
Collections Account	*$ (295,579)*	*$ 82,980*	*$ -*	*$ 82,980*	*$ -*	*$ 82,980*	*$ -*	*$ 82,980*	*$ -*	*$ 82,980*	*$ -*	*$ 82,980*
Academic Enterprise	*(1,231,665)*	*(1,018,113)*	*(6,104,167)*	*(7,122,280)*	*(42,974)*	*(1,061,087)*	*1,479,136*	*461,023*	*1,174,146*	*156,033*	*1,245,011*	*226,898*
Dormitory	-	-	-	-	-	-	-	-	-	-	-	-
Total Surplus / (Deficit)	**$ (1,527,244)**	**$ (935,133)**	**$ (6,104,167)**	**$ (7,039,301)**	**$ (42,974)**	**$ (978,108)**	**$ 1,479,136**	**$ 544,003**	**$ 1,174,146**	**$ 239,013**	**$ 1,245,011**	**$ 309,878**
Closing Cash												
Collections Account	*$ 1,759,210*	*$ 1,842,189*		*$ 1,925,169*		*$ 2,008,148*		*$ 2,091,128*		*$ 2,174,108*		*$ 2,257,087*
Academic Enterprise	*(10,034,329)*	*(11,052,442)*		*(18,174,723)*		*(19,235,810)*		*(18,774,787)*		*(18,618,754)*		*(18,391,856)*
Dormitory	-	-		-		-		-		-		-
Total Closing Cash	***$ (8,275,120)***	***$ (9,210,253)***		***$ (16,249,554)***		***$ (17,227,661)***		***$ (16,683,659)***		***$ (16,444,646)***		***$ (16,134,768)***
Employee FTE (Pay Period 06 of Each Year)	***440.3***	***428.5***		***413.0***		***394.5***		***391.5***		***391.5***		***390.5***
Student FTE (Fall Based)	***1,894.6***	***2,111.2***		***2,050.6***		***2,069.5***		***2,107.0***		***2,141.6***		***2,174.2***
Ratio	***4.3***	***4.9***		***5.0***		***5.2***		***5.4***		***5.5***		***5.6***

Total Surplus / (Deficit)	$ (1,527,244)	$ (935,133)	$ (6,104,167)	$ (7,039,301)	$ (42,974)	$ (978,108)	$ 1,479,136	$ 544,003	$ 1,174,146	$ 239,013	$ 1,245,011	$ 309,878
Closing Cash												
Collections Account	*$ 1,759,210*	*$ 1,842,189*		*$ 1,925,169*		*$ 2,008,148*		*$ 2,091,128*		*$ 2,174,108*		*$ 2,257,087*
Academic Enterprise	*(10,034,329)*	*(11,052,442)*		*(18,174,723)*		*(19,235,810)*		*(18,774,787)*		*(18,618,754)*		*(18,391,856)*
Dormitory	-	-		-		-		-		-		-
Total Closing Cash	*$ (8,275,120)*	*$ (9,210,253)*		*$ (16,249,554)*		*$ (17,227,661)*		*$ (16,683,659)*		*$ (16,444,646)*		*$ (16,134,768)*
Employee FTE (Pay Period 06 of Each Year)	*440.3*	*428.5*		*413.0*		*394.5*		*391.5*		*391.5*		*390.5*
Student FTE (Fall Based)	*1,894.6*	*2,111.2*		*2,050.6*		*2,069.5*		*2,107.0*		*2,141.6*		*2,174.2*
Ratio	*4.3*	*4.9*		*5.0*		*5.2*		*5.4*		*5.5*		*5.6*


ESF

NEWS EVENTS ATHLETICS GRAD SCHOOL DONATE CONTACT MY ESF

About Academics Admissions Life Tuition & Aid Research

Fiscal Stability Plan

HOME > ABOUT ESF > LEADERSHIP > FISCAL STABILITY PLAN

The Fiscal Stability Plan was approved in September of 2025. The critical worksheets of this plan are here and a deeper walk through of these can also be found in the Board of Trustees slides (beginning on page 42), as well as throughout the messaging shared on this page.

[Fiscal Stability Plan](#)

Voluntary Separation Program Update

College-wide Stability Planning Committee

The committee will:
Assess the impacts of the Voluntary Separation Program and other staff reduction efforts
Recommend actions to College leadership
Ensure decisions are transparent, informed, and inclusive of those most affected

The committee will include representatives from across ESF:

Faculty
1 from each academic department
1 from Moon Library
Staff
2 from Advancement/Foundation units
2 from Strategic Initiatives
2 from Sustainability/Operations
2 from Enrollment Management & Student Affairs
2 from Academic Affairs & Research
1 from Administration
1 from Communications & Marketing
At-large
2 faculty/staff
Students
1 undergraduate
1 graduate

College Wide Stability Planning Committee

Areas of Focus (Sub Committees Welcome):

Faculty Workload – Plan Target $250,000 Yr 1 - $750,000 Yr 5
Extra Service – Plan Target $250,000 Yr 1 - $600,000 Yr 5
Athletics – Plan Target $100,000 Yr 1 through Yr 5
Forest Properties – Plan Target $335,000 Yr 1 through Yr 5
Graduate Assistants – Plan Target $485,000 Yr - 1 $ 1 million Yr 5

State University of New York (SUNY)
Salary and Employee Entry
Enter Annual Salary Levels in Full / Use Separate Line for Offset Versus Base Year (Positive Numbers)
Include Employee FTE as will be Reflected at Pay Period Six of Each Year

$950,000

		Annual Salary Levels				
Summary Object	Item	2025/26	2026/27	2027/28	2028/29	2029/30
Regular Salary - Instructional	Faculty Retirements	350,000	1,000,000	1,000,000	1,000,000	1,000,000
Regular Salary - Non Instructional	Staff Retirements	200,000	400,000	400,000	450,000	600,000
Regular Salary - Non Instructional	Staff Retirements	100,000	250,000	250,000	350,000	450,000
Regular Salary - Non Instructional	UPD Retirements	300,000	300,000	300,000	300,000	300,000
Temp Salary - Graduate Students	Grad Assistants	485,140	735,140	985,140	1,000,000	1,000,000
Temp Salary - Misc. (ES, OT, Etc)	Temp Svc. Reduction	250,000	400,000	450,000	500,000	600,000
Regular Salary - Instructional	Faculty Alignment		500,000	750,000	750,000	750,000
Regular Salary - Non Instructional	Forest Property -PS		200,000	200,000	200,000	200,000
Temp Salary - Non-Instructional	Forest Property - TS		35,000	35,000	35,000	35,000
Regular Salary - Instructional	Athletics		80,000	80,000	80,000	80,000
Temp Salary - Instructional	Backfill		100,000	125,000	250,000	250,000
Regular Salary - Instructional	Backfill		100,000	125,000	250,000	250,000
Temp Salary - Non-Instructional	Backfill		120,000	150,000	200,000	200,000
Regular Salary - Instructional	Faculty Workload Savings	250,000	500,000	500,000	750,000	750,000
Regular Salary - Non Instructional	Business Office	80,000	100,000	100,000	100,000	100,000

State University of New York (SUNY)
Salary and Employee Entry
Enter Annual Salary Levels in Full / Use Separate Line for Offset Versus Base Year (Positive Numbers)
Include Employee FTE as will be Reflected at Pay Period Six of Each Year

$1,950,000

		Annual Salary Levels				
Summary Object	Item	2025/26	2026/27	2027/28	2028/29	2029/30
Regular Salary - Instructional	Faculty Retirements	350,000	1,000,000	1,000,000	1,000,000	1,000,000
Regular Salary - Non Instructional	Staff Retirements	200,000	400,000	400,000	450,000	600,000
Regular Salary - Non Instructional	Staff Retirements	100,000	250,000	250,000	350,000	450,000
Regular Salary - Non Instructional	UPD Retirements	300,000	300,000	300,000	300,000	300,000
Temp Salary - Graduate Students	Grad Assistants	485,140	735,140	985,140	1,000,000	1,000,000
Temp Salary - Misc. (ES, OT, Etc)	Temp Svc. Reduction	250,000	400,000	450,000	500,000	600,000
Regular Salary - Instructional	Faculty Alignment		500,000	750,000	750,000	750,000
Regular Salary - Non Instructional	Forest Property -PS		200,000	200,000	200,000	200,000
Temp Salary - Non-Instructional	Forest Property - TS		35,000	35,000	35,000	35,000
Regular Salary - Instructional	Athletics		80,000	80,000	80,000	80,000
Temp Salary - Instructional	Backfill		100,000	125,000	250,000	250,000
Regular Salary - Instructional	Backfill		100,000	125,000	250,000	250,000
Temp Salary - Non-Instructional	Backfill		120,000	150,000	200,000	200,000
Regular Salary - Instructional	Faculty Workload Savings	250,000	500,000	500,000	750,000	750,000
Regular Salary - Non Instructional	Business Office	80,000	100,000	100,000	100,000	100,000

State University of New York (SUNY)
Salary and Employee Entry
Enter Annual Salary Levels in Full / Use Separate Line for Offset Versus Base Year (Positive Numbers)
Include Employee FTE as will be Reflected at Pay Period Six of Each Year

$3.665 Million
+$420,000

		Annual Salary Levels				
Summary Object	Item	2025/26	2026/27	2027/28	2028/29	2029/30
Regular Salary - Instructional	Faculty Retirements	350,000	1,000,000	1,000,000	1,000,000	1,000,000
Regular Salary - Non Instructional	Staff Retirements	200,000	400,000	400,000	450,000	600,000
Regular Salary - Non Instructional	Staff Retirements	100,000	250,000	250,000	350,000	450,000
Regular Salary - Non Instructional	UPD Retirements	300,000	300,000	300,000	300,000	300,000
Temp Salary - Graduate Students	Grad Assistants	485,140	735,140	985,140	1,000,000	1,000,000
Temp Salary - Misc. (ES, OT, Etc)	Temp Svc. Reduction	250,000	400,000	450,000	500,000	600,000
Regular Salary - Instructional	Faculty Alignment		500,000	750,000	750,000	750,000
Regular Salary - Non Instructional	Forest Property -PS		200,000	200,000	200,000	200,000
Temp Salary - Non-Instructional	Forest Property - TS		35,000	35,000	35,000	35,000
Regular Salary - Instructional	Athletics		80,000	80,000	80,000	80,000
Temp Salary - Instructional	Backfill		100,000	125,000	250,000	250,000
Regular Salary - Instructional	Backfill		100,000	125,000	250,000	250,000
Temp Salary - Non-Instructional	Backfill		120,000	150,000	200,000	200,000
Regular Salary - Instructional	Faculty Workload Savings	250,000	500,000	500,000	750,000	750,000
Regular Salary - Non Instructional	Business Office	80,000	100,000	100,000	100,000	100,000

2025/26 Budget

Revenue

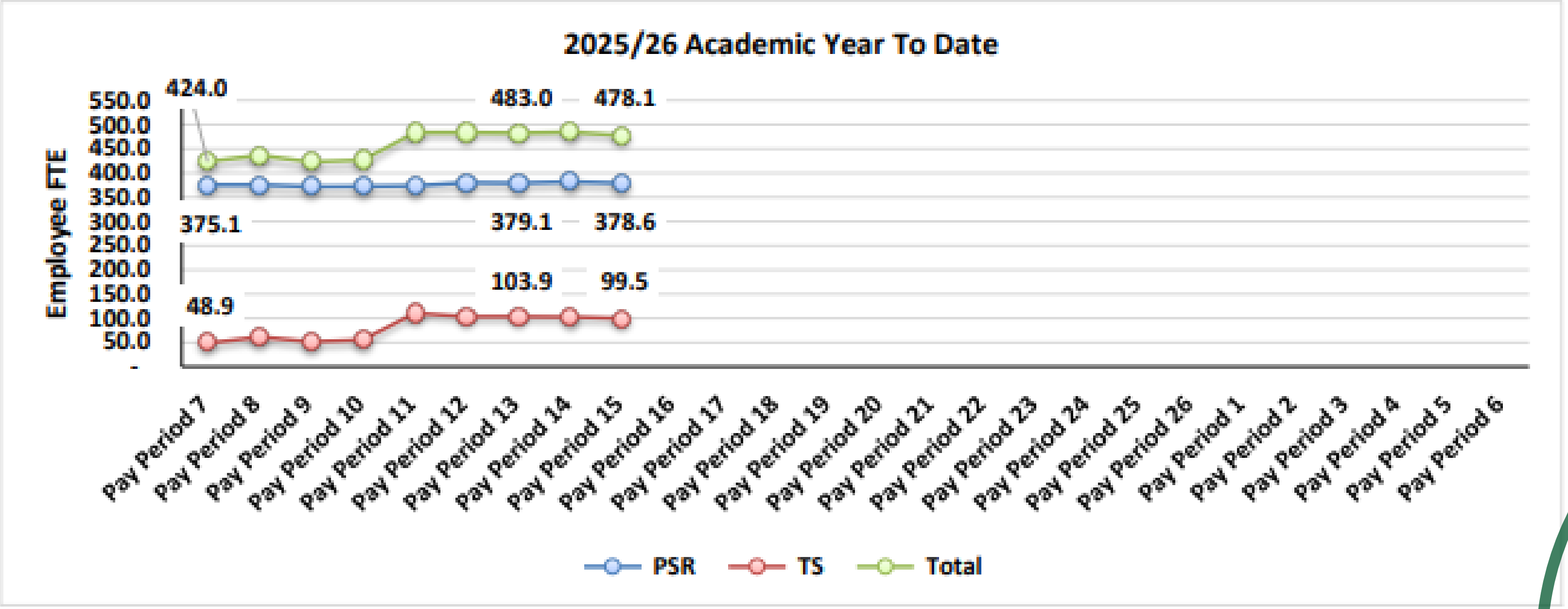
Category		2022/23		2023/24		2024/25		2025/26		Variance 24 to 25
Direct State Tax Support	$	19,657,941	$	23,022,916	$	24,092,761	$	25,908,761	$	1,816,000
Tuition and Fees		21,319,502		25,024,825		27,608,544		26,767,883		(840,661)
	$	48,223,251	$	49,291,482	$	48,321,030	$	49,376,369	$	1,055,339

Expenses

Category		2022/23		2023/24		2024/25		2025/26		Variance 24 to 25
Regular Salary - Instructional	$	11,698,722	$	12,964,506	$	14,202,623	$	13,602,623	$	(600,000)
Regular Salary - Non Instructional		18,072,957		18,700,270		18,798,466		18,455,323		(343,143)
Temp Salary - Adjuncts		770,438		836,238		816,089		816,089		-
Temp Salary - Misc. (ES, OT, Etc)		2,244,968		2,125,994		2,118,887		1,868,887		(250,000)
Temp Salary - Graduate Students		2,189,910		2,517,946		2,985,140		2,500,000		(485,140)
Temp Salary - UG Students		475,096		646,132		605,227		605,227		-
Salary Agreements								1,333,325		1,333,325
Contractual		8,187,617		7,202,777		8,083,727		8,083,727		-
General NPS		4,264,923		3,620,877		3,702,738		2,902,738		(800,000)
Scholarships		4,447,259		6,051,378		6,364,716		6,364,716		-
Utilities		2,533,237		2,283,960		2,375,037		2,393,716		18,679
	$	50,094,786	$	50,523,146	$	53,392,071	$	52,265,792	$	(1,126,279)

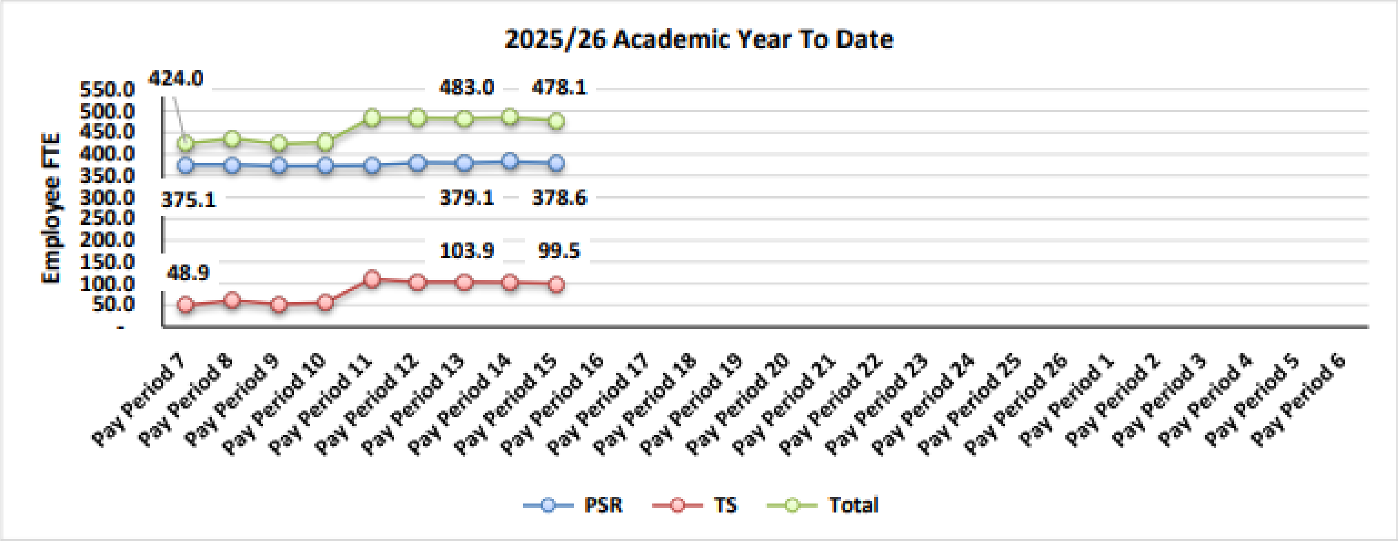
State University of New York (SUNY)
2025/26 Academic Year Employee Level Tracking and Historical Comparison
Envir Sci & Forestry

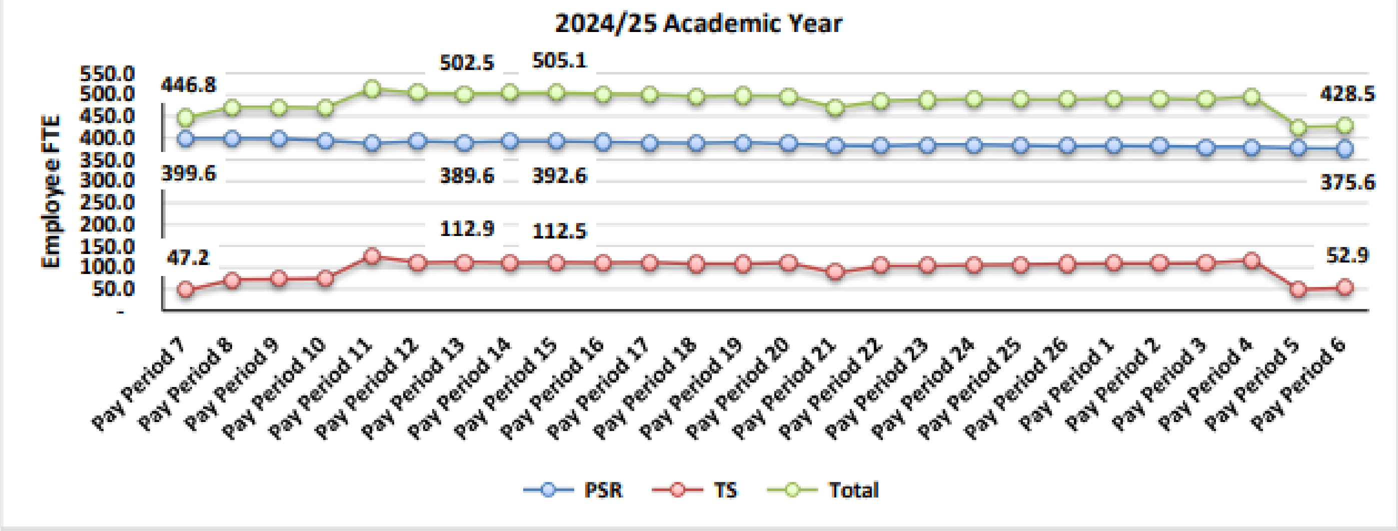
Projection for 2025/26 (Total) =	*414.0*
Target for 2025/26 (Total) =	*413.0*

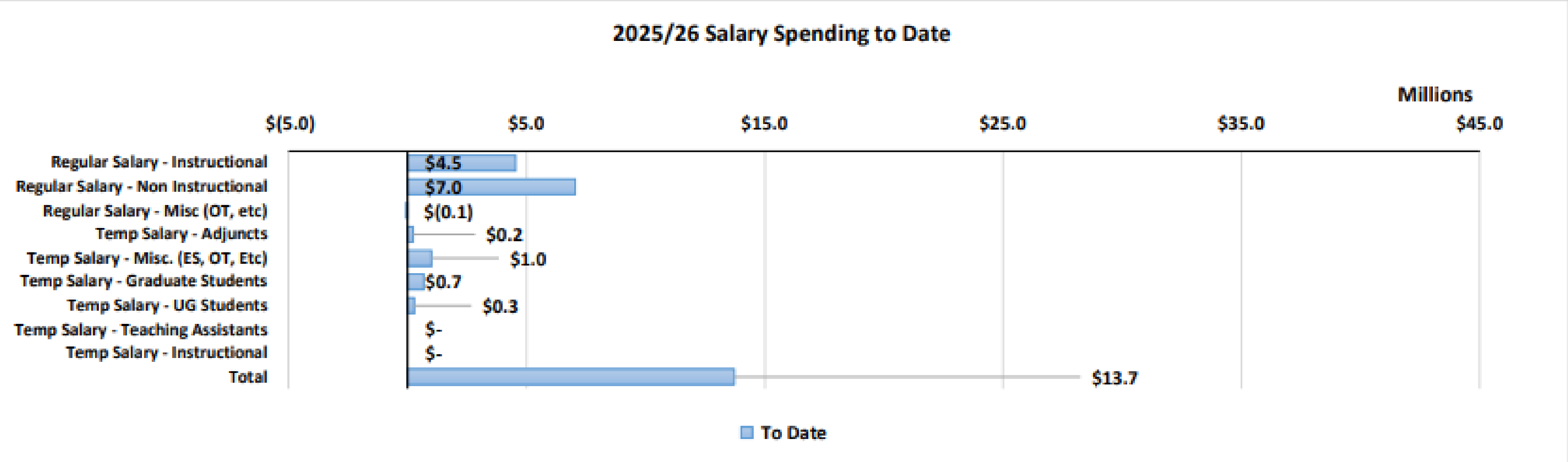


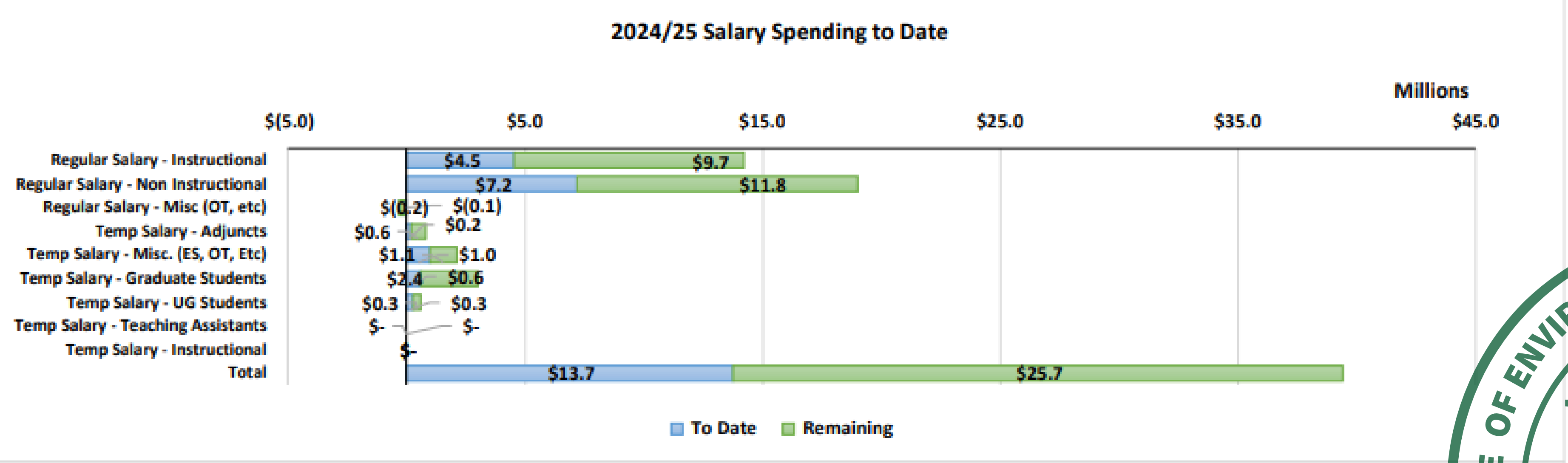
Pay Period 18 – 482.9

Projection for 2025/26 (Total) =	***414.0***
Target for 2025/26 (Total) =	***413.0***

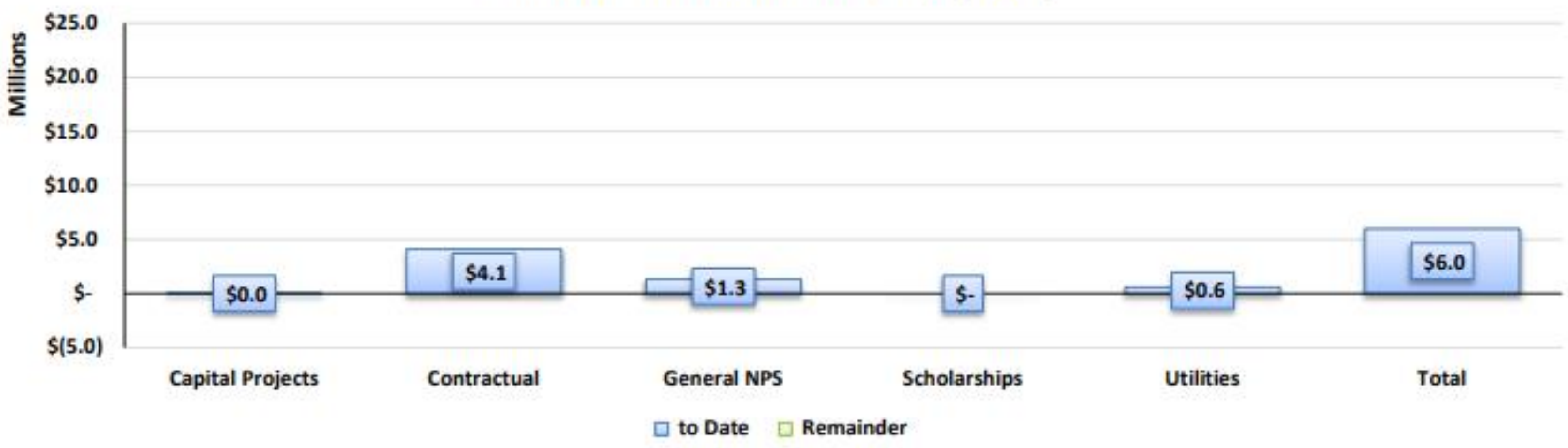




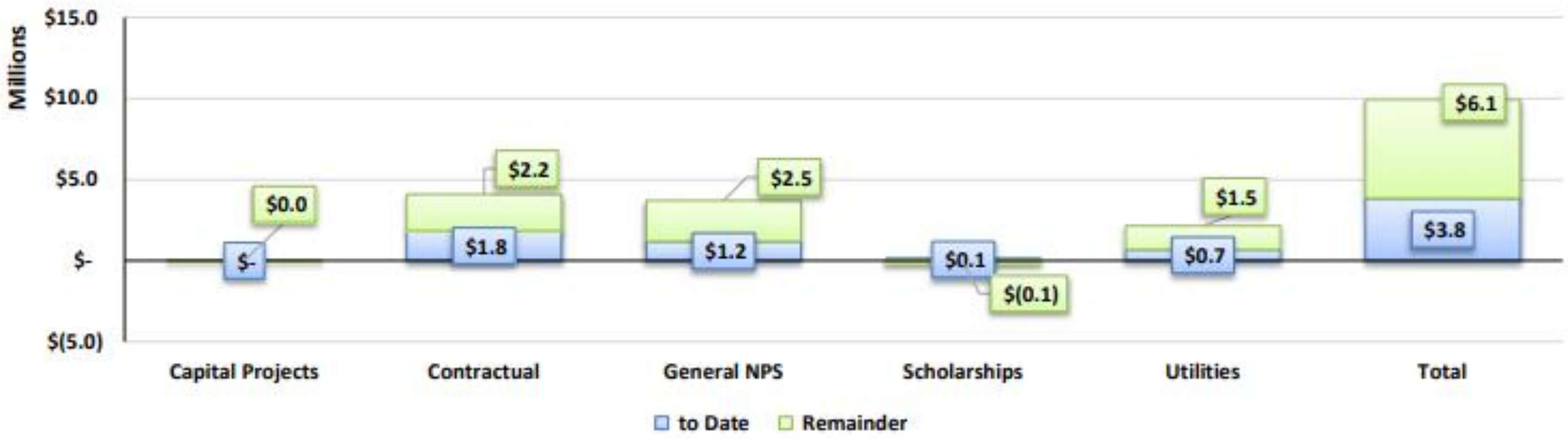

2025/26 Salary Spending to Date
Millions
$(5.0)
$5.0
$15.0
$25.0
$35.0
$45.0
Regular Salary - Instructional
Regular Salary - Non Instructional
Regular Salary - Misc (OT, etc)
Temp Salary - Adjuncts
Temp Salary - Misc. (ES, OT, Etc)
Temp Salary - Graduate Students
Temp Salary - UG Students
Temp Salary - Teaching Assistants
Temp Salary - Instructional
Total
$4.5
$7.0
$(0.1)
$0.2
$1.0
$0.7
$0.3
$-
$-
$13.7
To Date


2024/25 Salary Spending to Date
Millions
$(5.0)
$5.0
$15.0
$25.0
$35.0
$45.0
Regular Salary - Instructional
Regular Salary - Non Instructional
Regular Salary - Misc (OT, etc)
Temp Salary - Adjuncts
Temp Salary - Misc. (ES, OT, Etc)
Temp Salary - Graduate Students
Temp Salary - UG Students
Temp Salary - Teaching Assistants
Temp Salary - Instructional
Total
$4.5
$9.7
$7.2
$11.8
$(0.2)
$(0.1)
$0.6
$0.2
$1.1
$1.0
$2.4
$0.6
$0.3
$0.3
$-
$-
$-
$13.7
$25.7
To Date
Remaining

2025/26 Non-Personal Services (NPS) Spending



2024/25 Non-Personal Services (NPS) Spending



2023/24 Non-Personal Services (NPS) Spending

Other Than Personal Service: OTPS

50% Allocation Hold Back

Faculty/Staff In-Service

January 8, 2025

Gateway

Draft Agenda:

8:00 to 9:00 a.m. Continental Breakfast
9:00 a.m. General Sessions

- 2025/26 Mid-Year Budget Update
- 2025/26 Mid-Year Budget Update (RF)
- Capital Campaign Update (College Foundation)
- Mid-Year Enrollment Update
- Voluntary Separation Response Plan

10:15 a.m. Break
10:30 a.m. Break Out Sessions
12:15 p.m. Lunch
1:30 p.m. Break Out Sessions