FEATURE ARTICLE

No-Brainer or Brain-Twister? Linking Planning and Budgeting

by Brett Fairbairn

While there is no one right way to link planning and budgeting, there is good practice: what works to influence behavior in the direction of institutional goals, supported by strong leadership.

> "The budget is not just a collection of numbers, but an expression of our values and aspirations."—Jacob J. Lew (2011, ¶ 1), director of the White House Office of Management and Budget

What is true of government budgets is equally true for colleges and universities: if you want to know what an institution values, look where it puts its resources.

Our institutions may produce inspiring vision statements, strategic plans, academic plans, enrollment plans, master plans, and plans to plan … but if such texts do not line up with how resources are actually allocated, they are mere exhortations or documents on a shelf. One point of view would be that a plan is toothless unless it changes the focus of those in the institution regarding the use and prioritization of resources. I would go further: if a plan and the budget are not integrated, then the budget, by default, *is* the institution's real plan.

If a plan and the budget are not integrated, then the budget, by default, is *the institution's real plan.*

This article looks at planning and budgeting in higher education: it examines how the two are linked conceptually and reviews a range of practices used by different institutions. What follows is based on published studies and cases, my six years of experience as provost at a Canadian university, and interactive workshops conducted at the Society for College and University Planning's (SCUP) annual conference in connection with which my colleagues and I surveyed the workshop participants. For the most part this article considers *strategic* planning and *operational* budgeting at the institutional level, but some of the insights may well apply to other contexts.

I hope to persuade you that planning and budgeting ought to be linked—this may seem like a "no-brainer" to some.

At the same time, I don't want to shy away from how hard it is to do. In many institutions, planning and budgeting are large, separate, cumbersome processes with different key stakeholders, often supported by different administrative offices, not necessarily with the same cycles and timelines. To link the two sounds easier than it is. Many institutions take decades to develop effective ways of doing so, and these cannot usually be copied wholesale from one college to another. In every case they depend critically on leadership. *How* to link planning and budgeting—that's the "brain-twister."

PART ONE: THEORY IS CLEAR

It helps to think briefly about what we mean by planning and budgeting. A plan is a statement of intention about future actions. It is not simply a forecast. A plan's purpose is to guide action—to cause, following its release, particular things to be done and goals to be achieved in a certain timeframe.

And because planning is about causing action, behavioral change, and results, it is "not just about the outcome of producing various planning documents; it is about the process of engaging stakeholders and building buy-in for the institution's vision and academic priorities" (Stack and Leitch 2011, p. 21).

Plans have proliferated in higher education and now cover various levels, functions, portfolios, units, risks, and timescales. Many institutions have a matrix of overlapping plans. The concept of *integrated planning*, advocated distinctively by SCUP, is an effort to bring order to the "lack of coherence" that has characterized the efforts of physical campus planners, academic planners, and financial planners formerly working in isolation (Brodnick and Norris 2016, p. 28). SCUP says, "integrated planning is a *sustainable approach* to planning that *builds relationships*, *aligns the organization*, and *emphasizes preparedness for change*" (Society for College and University Planning, n.d., ¶ 1).

The hardest part of planning is setting priorities and sticking to them: "Integrated planning is the process whereby all planning and budgeting activities throughout every level of the organization are effectively linked, coordinated, and driven by the institution's vision, mission, and academic priorities" (Stack and Leitch 2011, p. 18).

It is worth noting that a budget is a kind of plan (Barr and McClellan 2011, p. 52; contrast Goldstein 2012, p. 10). It is a statement of intention about where funds will be raised and where they will be spent in a future time period—a plan for revenues and expenditures. It is not about keeping books, monitoring past expenditures, or projecting future needs. Like other plans, a budget *is* about specific, intended future actions.

Budgets have numerous functions, some of which have particularly important implications for strategic planning. Goldstein (2012, pp. 2–4) notes that budgets are financial representations of institutional plans, contracts between management and operating units, forecasts of the organizational financial picture, indicators of risk tolerance, and "a political instrument" embodying bargains, compromises, and exercise of influence. Barr and McClellan (2011, p. 52) add that budgets allocate resources, provide incentives, give control to specified offices and units, and provide "a means of communication to internal and external audiences" about what the institution values.

Clearly, budgets do double and triple duty. In relation to strategic planning, two things stand out: budgets are a critical way to communicate what is important to an institution (plans, priorities, strategy, values), and—most concretely—they allocate the resources that leaders in the organization are mandated to use to fulfill priorities. If planning and budgeting are tightly linked as discussed below, then the budget does not simply provide a pool of resources for leaders of units to dip into as they see fit; rather, budgeting is a strategic process that guides leaders in where to commit all resources for optimal impact, and in a coordinated way, across the institution. Regardless of degree of linkage, budgets determine what units have to work with: they empower leaders and in so doing either confirm or change the institutional power structure. Whether by influencing leaders' actions or leaving matters to their discretion, the budget determines whether the strategic plan gets implemented and its targets are achieved.

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Leaders, and indeed everyone interested in the direction of an institution, need to understand the budget and the strategic purposes behind it: "No single factor is more likely to be associated with the failure of an organization than for key decision makers not to understand the budget.... Promoting knowledge of the institution's mission and budget processes should be a core part of institutional culture" (Schloss and Cragg 2013, p. 129–130).

Budgets are especially important in higher education because it is fundamentally an environment of scarcity. All organizations experience resource limitations, but these are particularly severe in higher education for two reasons:

» First, colleges and universities have multiple purposes and are subject to multiple demands, all of which contribute to claims on resources.

» Second, they are staffed by bright people who are good at coming up with ideas for new things to do. Relatively decentralized authority and collegial norms empower faculty and other staff to be creative.

As a result, "the reality of higher education budgeting is that there are typically far more ideas for programs and services to advance the institutional mission than there are dollars to fund such ideas" (Barr and McClellan 2011, p. 53).

Trends in public finance and demographics have increased the importance of budgeting and changed its character. A 2016 survey of chief academic officers found that institutions "are continuing to emphasize various cost-cutting practices to maximize their budgets and streamline operations" with the most common being to increase the focus "on funding programs based on alignment with the mission" (Jaschik and Lederman 2016, p. 36). Nearly two-thirds believed their institutions "will be reallocating funds to support academic programs rather than finding new revenues to support them" (p. 34).

Already at the turn of this century, a study of 27 institutions concluded that "successful planning was always linked to the institutional budgeting process. While it seems self-evident, it's worth repeating: New planning initiatives not linked to the budget process will die and thus increase campus skepticism about planning" (Korschgen, Fuller, and Lambert 2000, ¶ 21). Tom Anderes (2010) stresses that linking plans and budgets helps legitimize both, aiding in the achievement of goals. Yet a recent survey of academic administrators found that "integrating the planning and budgeting process" was still "the most significant challenge in strategic planning" (Auer 2016, p. 3). How can something that is "self-evident" remain "the most significant challenge" after so many years?

The answer lies in the complexity of implementation.

PART TWO: PRACTICE IS COMPLEX

Budgets, like plans, are about power: they are products of and reflect the institution's power structure, and they reproduce or change that power structure through their impacts. We could say that the primal state of budgeting is the law of the jungle, where resource allocation is determined by the naked exercise of power—just pop into the VP's office, use your charm or bluster, get a commitment if you can, and hold him/her to it if you are able. One might call this the patronage or clientelist form of resource allocation. It is hardly worth calling this a model for linking planning and budgeting because the commitments are not planned or openly agreed upon; it is only at the end of the year that they are added up and the institutional picture becomes clear. This may sound absurd, risky, or unsustainable, but bear in mind that many postsecondary institutions worked this way in some measure, at least until recently when the level of scrutiny on internal and external accountability significantly increased. Every model discussed below is an improvement on the primal state.

There are many ways to classify budgeting models (Barr and McClellan 2011; Goldstein 2012), but our concern here is linkage with planning. In what follows I define families of models for plan-budget linkage arranged along a spectrum from those in which the least proportion of resources is steered by strategic plan priorities to those in which the greatest proportion is. This may also resemble a chronological continuum in which many institutions become more and more deeply involved in linking budgets to plans over time.

APPROACH 1: STRUCTURAL MODELS OF LINKAGE

A first family of approaches includes those in which the present structure of the institution effectively determines its budget: inside the institution, each unit's budget for future years is equal to its current year budget, possibly with a standard across-the-board increase or decrease. What defines these models is that they reproduce the current units, programs, and activities through equal treatment into the future and minimal change. (Such approaches are sometimes referred to as incremental/decremental budgets because unit budgets have equal increases or decreases applied to them.)

Readers of this article are planners. We will perceive structural budget models as weak ones from the perspective of planning because they do not particularly support change or new priorities. For this reason I want to dwell for a moment on the advantages of structural budgeting. First, this kind of budgeting is easy to administer. It does not require a large number of expert financial managers or intensive training. Second, it is usually uncontroversial. It may produce low-level grumbling when faculty and staff see that hoped-for windfalls don't materialize or when across-the-board squeezes occur, but—critically—it does not challenge the governance structure (power relations) within the institution. It has no obvious winners or losers. As a result, it may well be perceived as fair.

In short, structural budget models may be considered efficient in that they keep down the costs of administration and governance (i.e., controversies). This kind of budgeting promises stability and appears to enable all units to keep doing their work. Everyone can hope for something to happen in the future to change the budget in their favor, but they will tend to be okay with perpetuating the situation they are used to. Given its advantages, we should not be surprised that such budgeting has been common and remains so at many institutions.

Efficiency, though, can only be judged in relation to the attainment of some goal, and therein lies the rub. If the goal of an institution includes change, structural budgeting will not be efficient; it may not get the institution there at all. One common pitfall of this model is the lack of strategic investment and the perpetuation of a culture of incrementalism in which units will agree to support strategic directions only if net new dollars are allocated.

If some programs ought to grow more sharply than others, or if new ones need to be started, or if some should shrink, then a different mechanism is needed to allocate resources strategically to achieve these outcomes. Similarly, if an institution is presented with a large shock—a difficult funding cut or deficit, for example—the assumption that everyone can keep going with a little bit less may fall apart: there may not be enough resources to keep every program minimally functional. Perception of the need for change, or external impetus forcing change, is the main reason structural models may come to be seen as inadequate.

Structural budget models do not lend themselves to the strategic alignment of resources with priorities, but alignment can nevertheless be pursued or increased within this type of model. Typically this involves institutional actors seizing opportunities to redirect some of the resources under their control toward new priorities. There are three ways this can occur: decentralized subdivision of resources, decentralized steering, or central steering:

» Structural budgeting models create environments of particular scarcity because all existing resources are allocated and nothing is free to direct to new priorities. In the first possibility, when new ideas come along, faculty and staff find ingenious ways to split resources and run new activities on a shoestring or off the side of their desk. (In fact, faculty are often quite good at this.) Over time, some innovation and adaptation occur; this may support new priorities, and where it does this constitutes a form of linkage of resources to priorities.

However, it is rare for anything to be cut or let go, so such innovations supplement and complicate current activities while spreading resources ever thinner. In this way structural models accentuate the experience of scarcity and become more brittle over time.

- » The second possibility is that local leaders such as department heads or deans may make and implement strategic choices within their units, cutting some things and reallocating resources to new priorities. Since institutional processes provide them with no particular support or incentive to do so, it is normally unlikely that many of them will make tough decisions. But if their quality and motivation as leaders is high, they may do so.
- » The third possibility is when a structural model is steered by leaders at the central or institutional level. They might do so by tweaking across-the-board budget changes so that units fulfilling higher institutional priorities get larger increases or smaller decreases than others. Such actions are often occasioned by a budget cut that is larger than expected, forcing choices to be made, or by a revenue windfall that goes beyond what is needed to fulfill units' expectations. A resource windfall such as a big research grant, bonus operating income, a huge donation, or a capital grant can be directed to institutional priorities without much upsetting the egalitarian expectations of existing units and may kick-start a new form of linkage we will call adaptive-incremental (below).

The possibilities outlined above are ways for resources to be steered strategically even within a budgeting-planning model that is not conducive to doing so. Critically, these possibilities rely on using the existing power structure of the institution to do the things that matter most. In other words, they depend on determined leaders whose goals are aligned with institution-wide needs and priorities, leaders who opportunistically take advantage of power and circumstance to cause resources to be directed toward priorities. The structure is not conducive, but the leaders make it work, if it works, to link planning and budgeting.

This leads us to other models whose features are intentionally designed to promote the linkage of planning and budgeting.

APPROACH 2: ADAPTIVE-INCREMENTAL MODELS OF LINKAGE

A second family of approaches includes those I will call adaptive-incremental. Here the linkage to planning is deliberate and goes beyond opportunism, but involves steering only a small percentage of total resources. The great majority of resources are still allocated as in the structural models. Although these budget models largely leave the inter-unit status quo intact, they do create some winners and (at least relatively) some losers. As a result they can occasion pushback or friction; a little more vision and fortitude is required from leaders to implement these budget models compared to opportunistic ones. The corresponding benefit is that these models leverage some moderate or incremental (rather than transformative) change: adding something new to the institutional mix or nudging institutional behavior in a new direction.

Within this group of approaches are models we can categorize as incentivizing, competitive, and strategic. These represent different ways to assemble a small central pool of resources to distribute to selected units or programs based on criteria that reflect institutional priorities. This strategic pool of resources can be created through an across-the-board budget cut and then redistributed through a strategic allocation process, or if incremental dollars become available in the case of enrollment growth or special grants from the government, central administration can hold back the additional funds and reallocate strategically.

- » Incentivizing models are relatively less overt in how winners and losers are picked. A central pool or stream of resources may be assembled in a way that does not involve specific budget reductions to any units, such as by directing some specific revenue sources to build up the pool. This central funding can be used to support or reward units for behavior that furthers institutional priorities. The distribution of funding might be through targeted investments in units that can be expected to achieve the given priorities (going to "the usual suspects") or through a wide-open call for proposals to access a fund with a specified purpose. Either of these might amount to what is sometimes called initiative-based funding. What these incentivizing models have in common is an attempt to use small investments to leverage wider changes in behavior within the institution without obviously disadvantaging too many units.

» Competitive models go further. These processes create clear winners and losers and in so doing send what may be stronger signals to units regarding desired outcomes or behaviors. Again a pool of resources may be assembled, for example, on the basis of some sort of unit tax. Funds are then allocated to units based on adjudication of competitive proposals. One version of this is the "probe and add back," in which every unit is required to say what it will do with budget cuts of specified magnitude (the "probe"), and those that make the best case for constant or augmented resources receive the "add back" to make them whole or provide an increase. Another version is to create the central pool through targeted cuts of differing magnitudes to different units based on their perceived capacity to absorb such cuts. Then all units can propose new initiatives, programs, or services to be supported by funding from the pool, with the best-justified proposals winning some of the new funding. Some versions of performance-based budgeting would also fit in this category, in which units receive added or decreased funding (winners and losers) formulaically according to their achievement of a small number of specified activity targets (enrollment, diversity, research, etc.). There is a bottom-up aspect to these models in which units compete to meet centrally defined standards.

Incentive, proposal-based, and competitive processes have the advantage of directing resources to specific activities. But by focusing their attention on selected activities and their costs, these processes run the risk that decisions will be based on incomplete information. Effective budgeting requires "laying all funds on one side of a budget and all potential expenditures on another" (Schloss and Cragg 2013, p. 125). To the extent that central decision makers focus only on limited parts of activities or budgets, they may fail to understand enough of what is going on within a unit or program. It is very difficult to pick out the incremental impact of adding, deleting, or modifying one function or activity in a given unit, and unit leaders do not necessarily make this clear. In the absence of strong norms or values to the contrary, rational behavior for unit leaders is to maximize revenue for their unit. This may mean accessing strategic institutional funds when possible while directing other resources to other activities with no guarantee that *all* resources are used for the highest-impact purposes. Indeed, unit leaders may develop a mind-set of supporting institutional priorities only when their units are "paid" to do so. These models will work much better if central and unit leaders are perceptive and wise enough to keep the process goal oriented rather than simply transactional.

» Among adaptive-incremental budgeting practices, strategic models address such difficulties by more systematically interlinking central and local decision making. In this approach, central administration and unit leaders share considerable information, creating good mutual knowledge of how all resources are being used. Strategic adaptive-incremental budgeting is characterized by considerable discussion and negotiation between central and unit leaders in which many factors, including multiple dimensions of performance assessment, are on the table as resources are allocated. It may be that movements in resource allocations are small, but they are made in a context of comprehensive information and aligned leadership.

All of these models require more investment in information and leadership than the structural models mentioned previously. Proposals, budgets, and performance need to be analyzed, modeled, estimated, and vetted. More staff are needed. Most importantly, higher levels of leader knowledge and mutual engagement are needed to realize the benefits of these models. If simpler incentivizing or competitive approaches are used, quality leadership is still needed to avoid these degenerating into budget games that lose sight of the original goals. Institutions that aim for more strategic, everything-on-the-table budget discussions before allocating resources to units will require leaders who put in the time and have the wisdom and knowledge this requires. In short, adaptive-incremental approaches are more conducive to aligned decision making, but do not reduce reliance on leadership.

APPROACH 3: DEVOLVED MODELS OF LINKAGE

Recently, activity-based and responsibility-center funding models have become more prominent in higher education. Where such models are effectively linked to strategic priorities, they comprise a third family of approaches for how budgets and planning can be linked.

Briefly, responsibility center management (RCM) classifies internal units as revenue centers (if their activity earns substantial income from outside the institution, such as teaching does through state operating grants and tuition fees) or as support or cost centers, which exist to serve the revenue centers and make them more effective. RCM models are "activity based" in that they attribute revenues to the activities that generate them, so if teaching produces revenue and a unit does more of it, the unit's revenue will increase. RCM models also make plain that the operating costs of the support centers (most of which are administrative in character) are paid by the activities of the revenue centers (most of which are academic). One attractive feature of RCM models is that they put academic activities, and by extension the academic plan, at the center of the budget model. On the other hand, the complexity of RCM models may exacerbate differences in the interpretive frames of administrators and faculty members, raising additional challenges for communication and participation (Çekiç 2010).

RCM allocates revenue to revenue centers and in so doing typically devolves budget authority and responsibility. With the opportunity to experience directly the revenue and cost impacts of their own decisions, revenue centers and academic units have strong incentives to plan and budget for those impacts.

If all that is done is to devolve authority, then planning and budgeting are not necessarily well linked. Units may disregard institutional priorities in their autonomous decision making. The potential of RCM or other activity-based approaches to link planning and budgeting depends on several features:

- First, funding formulas for the revenue and support centers may be based on activities that are institutional priorities. For example, if institutional priorities emphasize awarding graduate degrees or obtaining federal research grants, and if the resource allocation formulas for revenue and support centers count and reward those behaviors, then the RCM model will be linking unit budgets to institutional priorities. While linkages based in funding formulas will be powerful incentives, they will also be blunt tools.
- So, second, the strategic character of an RCM budget model will usually also depend on there being a large strategic pool of funds at the institutional level to promote those priorities that are not embedded in the internal funding mechanism—things that are important to the institution's mission, values, or impact but that are not neatly tied to the formula. These might

include social justice missions, community obligations or mandates (such as to maintain a college to supply professionals or expertise needed in a jurisdiction), important complementarities and collaborations between units, and so on. To have such a pool, the RCM model must not allocate all the revenue out to the units, and senior leaders must be visionary and strategic in allocating the remaining pool.

» Finally, institutional values conveyed through leadership and the planning process must influence units to use their devolved authority to support institutional priorities. Institutional leaders must constantly ingrain norms that shape the devolved processes.

This last point bears emphasis. The fact that RCM models involve formulas can create a temptation for senior leaders to step back and let the formula steer the ship in the belief that goals will be met through unit-level decisions. If they do so, the status quo institutional culture, not the strategic priorities, is likely to steer actual unit-level allocation decisions. When senior leaders in an RCM environment abdicate their responsibility to lead and leave real decision making to deans and unit heads, then—absent an extraordinary group of devolved leaders who follow central priorities without central leadership—priorities will be neglected. In short, an RCM model is not a panacea. Like all budget models, it needs to be accompanied by strong leadership that articulates and reinforces institutional goals, holds all leaders accountable, and demands support for priorities. Even institutions that undertake the considerable work of developing and implementing an RCM model may see the need to go on to a more advanced form of linkage.

APPROACH 4: HOLISTIC OR ADVANCED MODELS OF LINKAGE

A growing number of institutions, often following lengthy experience with the preceding models, have strived for what might be called holistic models of planning-budgeting in which the two functions are fully merged. In addition, many of these models aspire to bring in the third leg of the planning stool, assessment, which we have not much emphasized in the foregoing discussion.

The Dickeson (2010) program prioritization model can be seen as an entry into holistic or advanced linkage. In this model, a central task force reviews the quality and sustainability of every academic and administrative program, sorting them into quintiles to help identify in which programs investment or disinvestment should occur. Program prioritization may incorporate elements of initiative- and performance-based approaches since proposals from units and performance assessments may be involved in the sorting process. What program prioritization achieves is to put everything on the table at once so that investment in priority areas and disinvestment in others are tied together in a single process that involves all unit budgets. If program prioritization were to be repeated for multiple cycles, becoming an ongoing process, it would amount to a holistic integration of planning and budgeting. While numerous institutions have conducted program prioritization, fewer have so far completed multiple cycles and institutionalized the process.

There have been a variety of other efforts toward holistic linkage. So-called “planning, programming, and budgeting systems” were investigated in the 1990s as a step in the direction of full integration (Barr and McClellan 2011, p. 66). “All funds budgeting” as currently under development at Rensselaer Polytechnic, Stanford, and other institutions aims to go beyond mere consolidated budgeting to transform “the budget from a control mechanism to a strategic resource allocation tool” (McLoughlin and Harker 2014, p. 6). A number of institutions are developing integrated resource planning frameworks; within Canada, York University is a leader in this approach.

Holistic or advanced models of integration raise predictable challenges of cross-unit collaboration and the interleaving of complex processes. These models put a premium on leadership: having the right people in the right positions, embedding and practicing accountability, and aligning leaders at all levels. As in all other cases, planning-budgeting models reflect and shape governance. It is not too much to say that the whole institution must change and function at a higher level in order for an advanced planning-budgeting model to work. This is especially true of its leaders. It would surely be rare for an institution to skip to the fourth approach in our continuum without considerable learning and experience gained from the preceding approaches.

To date there are few examples of fully integrated models, but some colleges and universities are getting closer. Perhaps in another decade we will have models of full and seamless integration of planning, budgeting, and assessment.

LEADERSHIP MAKES THE DIFFERENCE

This article has outlined four categories or families of planning-budgeting linkages: structural, adaptive-incremental, devolved, and holistic/advanced. These are analytical categories and not mutually exclusive. Hybrids are common. Various institutions have used forms and combinations of these models with success and have developed advanced forms over time. In all cases, the point, for the purposes of this article, is not about the *budget* process but rather about the *linkage* process.

Planning is about deliberate change, and it is very difficult to bring about change in colleges and universities compared to other organizations of similar size. Higher education institutions are complicated. There are multiple key stakeholder groups, typically multiple governing bodies with their own different focuses and interests, multiple objectives, and multiple levels with a fairly high degree of decentralization. In the end, how colleges and universities work comes down to how people work with their governance: power is polycentric and relatively diffused; many interests and voices have influence.

This makes it even more important in higher education for budgeting to work hand in hand with planning and assessment. Planning by itself is doomed in an environment like this one.

But even where there is a system in place to link planning and budgeting, this is unlikely to be enough unless there is firm, skilled, aligned, and distributed leadership to keep the system on track toward institutional goals. In studies of organizational change, it is often said that "culture eats structure for lunch." The most perfect structure on paper will be devoured by the organizational culture of higher education and will ultimately end up nourishing only entrenched power structures and norms unless determined leadership fosters different behavior and elicits participation in new ways of thinking.

Budget models on their own do not achieve strategic alignment. Senior leaders have to keep linking them tenaciously to the strategic and academic plans of the university and monitor impacts actively and continuously. Leaders throughout the organization need to be aligned with each other. No formula or procedure can substitute for leadership. As discussed in this article, exceptional leadership might enable a weak model to deliver superior results, whereas poor or uncoordinated leadership will cause a well-designed model to fail to achieve intended goals.

Every college and university is different; every one of them needs its own approaches appropriate to its power structure, mission, and values. While there are approaches that have been tried in various places to link planning and budgeting, no version is right for all. When it comes to linking planning and budgeting, there is good practice and bad practice—determined by what works to influence behavior in the direction of institutional goals—but there is no such thing as best practice. Developing the right version for your institution, one that is supported by the appropriate kind of leadership: that's the brain-twister.

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ACKNOWLEDGEMENTS

I particularly want to acknowledge my collaborator and workshop partner Pauline Melis, who contributed very substantially to the ideas in this article, and my colleague Sarah Cantrell and another anonymous reader, who provided comments on an early draft.

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Planning for Higher Education

Society for College and University Planning
www.scup.org

ISSN 0736-0983

Indexed in the Current Index to Journals in Education (ERIC), Higher Education Abstracts, and Contents Pages in Education. Also available from ProQuest Information and Learning, 789 E. Eisenhower Parkway, P.O. Box 1346, Ann Arbor, Michigan 48108.

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WHAT IS INTEGRATED PLANNING?

Integrated planning is the linking of vision, priorities, people, and the physical institution in a flexible system of evaluation, decision making and action. It shapes and guides the entire organization as it evolves over time and within its community.