UBAC’s Role (chronologically)

- Advisory to the President on:
  - Format/information for the Annual Report for Budget, Expenditures & Financial Information
  - External budget actions (e.g. State, C.O.)
  - Management of the budget process that integrates the campus strategic goals, budget review & planning
  - Timing and content of the annual budget call

- Provide annual budget recommendations to the President (General Operating Fund)
  - Balanced budget
Getting to know your Funds

• Operating Funds
  – General Operating Fund, Student Health and Counseling Services, Student Course Fees, Interest Earnings

• Lottery Funds
  – California Lottery Funds

• Other Trust Funds
  – Miscellaneous Trust Funds
  – Scholarships and Endowments
Getting to know your Funds

• Enterprise Funds
  – Self Supporting Funds
    • Housing, Parking, Continuing Education

• Auxiliary Funds
  – Separate 501(c)3 Corporations w/BOD
    • UEI, UFSS, CPR, Univ Union, ASI

• Capital Funds
  – State bond funds
  – Non-state bond funds
UBAC’s Focus

• General Operating Fund
  – Budgeted Fund (MDS01 – “Main Departmental Support”)
  – Budget is allocated to campus units to spend and they must stay within their budgeted funds
  – Fund where most campus departments operate to pay for salaries, benefits, and operating costs
UBAC’s Focus

• General Operating Fund
  – Sources of funding include State Appropriations and revenue collected from students (State Tuition Fees, Non-resident Tuition, Application fees, etc.)
  • Based on annualized Full-time Equivalent Students (FTES)
UBAC’s Focus

• General Operating Fund
  – Uses include divisional allocations, benefits, compensation, tuition fee discounts, All University Expenses (AUE), federal work study, etc.

![2014/15 Uses of Funds Pie Chart]

- Divisional Baseline Allocations: 48.6%
- All University Expenses: 8.2%
- Benefits: 22.9%
- Tuition Fee Discounts: 16.0%
- Other Uses: 4.3%
UBAC’s Focus

• General Operating Fund:
  – Initial Baseline Allocations
    • Permanent on-going budget
  – All University Expenses (AUE)
    • Expenses that benefit the university as a whole such as utilities, insurance premiums, etc.
      – No permanent salaries are allowed
      – Divisions have very little control over expenditures
UBAC’s Focus

• General Operating Fund:
  – One-time Carry Forward Funds
• Leftover balances from the prior fiscal year (divisional and central campus reserves)
UBAC’s Focus

• General Operating Fund (continued)
  – One-time Project Funds
    • Funding for projects costing $50K or more
    • Funded by the university’s central reserves
  – Other Revenue
    • Cost Allocation (recovery of costs incurred by the Operating Fund for services, products and facilities)
    • External revenue
UBAC’s Focus

• University’s General Operating Fund
  – Advise the President on timing and content of Annual Budget Call to divisions
  – Provide annual recommendations to the President on the proposed budget
  – Recommend changes to the Annual Report for Budget, Expenditures, and Financial Information (aka Annual Report)
UBAC’s Timeline – Quarterly View

October - December
Finishing the Old, Starting the New

- Review new year budget along with strategic priorities and enrollment assumptions and prior year balances
- Discuss/recommend any changes to the annual report
- Develop Annual Budget Call templates

January - March
Annual Campus Budget Call Starts

- Review Governor’s January Budget and CSU budget assumptions
- Finalize annual Budget Call recommendations to the President
- Review budget call responses with division heads

April - June
Annual Campus Budget Call Finishes

- Review updated budget info
- Deliberate and make preliminary budget recommendation to the President
- Review Governor’s May Revise for any changes and make additional recommendations as needed

July - September
Formulate Budget Recommendations

- Review updated budget and make final recommendations if needed

Q1

Q2

Q3

Q4

Results
UBAC’s Timeline

- October
  - Discuss/recommend any changes to the Annual Report for Budget, Expenditures, & Financial Information and review carry forward balances

- November and December
  - Review strategic priorities and enrollment updates
  - Develop and/or revise Annual Budget Call templates
UBAC’s Timeline

• January
  – Review Governor’s Budget (January 10th) and CSU budget information/assumptions
  – Finalize Annual Budget Call recommendations to the President

ANNUAL BUDGET CALL SUBMISSION

Division Narratives
(optional)
Overall strategic plans

Budget Status
(new)
Response to committee’s yearly concerns

Scenario Worksheets
Prior year vs. projected year data

Supplemental Budget Requests
Extra forms, such as:
- carry forward plans
- one-time requests
UBAC’s Timeline

• February
  – Review any new information and receive the Annual Report for Budget, Expenditures & Financial Information

• March
  – Review enrollment and other strategic priorities
  – Review divisional budget call responses and meet with Cabinet members
UBAC’s Timeline

• April
  – Review updated budget information and deliberate
  – Provide preliminary budget recommendations to President

• May and June
  – Review the Governor’s May Revise (May 14th) and make additional recommendations to President, as appropriate
UBAC’s Timeline

• July
  – Review updated Sources and Uses of Funds, if needed

• August and September
  – Make any final budget recommendations to President, if needed
Reference Materials

• UBAC Website
  – http://www.csus.edu/aba/budget/UBAC/index.html
• 2013/14 Annual Budget & Expenditure Report
• Budget Office Website
  – http://www.csus.edu/aba/budget/
Reference Materials

• General Operating Fund Timelines
Reference Materials

• 2014/15 UBAC Budget Recommendations
Reference Materials

• 2014/15 President’s Final Budget
Reference Materials

• Organizational Charts

• Glossary of Terms
Questions?