

California State University, Sacramento
Operating Fund Budget Development Process

Revised 10-1-08

IDEAL

		OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
State of California														
					<ul style="list-style-type: none"> •Governor releases proposed budget for upcoming fiscal year 	<ul style="list-style-type: none"> •Legislative Analyst's Office releases review of Governor's budget 	<ul style="list-style-type: none"> •Budget subcommittee hearings 	<ul style="list-style-type: none"> •Legislative Analyst's Office's May Revision of next fiscal year's revenue projections 	<ul style="list-style-type: none"> Legislature sends budget to the Governor 			<ul style="list-style-type: none"> •Governor signs budget 		
The CSU System														
			<ul style="list-style-type: none"> •BOT adopts CSU budget plan for next budget year. •Late November, enrollment targets released for next fiscal year 		<ul style="list-style-type: none"> •Chancellor's Office provides systemwide information on Governor's budget (no campus detail) 		<ul style="list-style-type: none"> •Chancellor's Office distributes initial campus budget letter with projected allocations 				<ul style="list-style-type: none"> •Chancellor's Office provides "May Revise" budget updates 		<ul style="list-style-type: none"> •Chancellor's Office notifies campus of budget detail once State budget is signed 	
CSU representatives meet with Legislative and Governor's budget representatives. Board of Trustees and Chancellor's Executive Committee deliberate on budget issues														
Sacramento State														
President's Cabinet	START OF PROCESS FOR NEXT BUDGET YEAR <ul style="list-style-type: none"> • On-going strategic planning process • Annual Budget & Expenditure Report Call disseminated 	<ul style="list-style-type: none"> • Annual Budget & Expenditure Report Call data submitted 		<ul style="list-style-type: none"> BP&A provides budget information on the new year based on Governor's budget and projected enrollment targets •After considering UBAC recommendations, President sends Budget Call and All University Expense (AUE) Line Items Call to Divisions 	<ul style="list-style-type: none"> •Cabinet reviews budget report; discussions about enrollment and other strategic priorities •Divisions submit Budget/AUE Call responses 	<ul style="list-style-type: none"> •BP&A provides updated budget information for review and discussion • Cabinet reviews Division Budget/AUE Call responses •President publishes University Budget & Expenditure Report 	<ul style="list-style-type: none"> •After receiving UBAC's budget recommendations, President announces preliminary budget changes to campus •Cabinet budget discussions 	<ul style="list-style-type: none"> •BP&A provides updated Sources & Uses of Funds for review by Cabinet 	<ul style="list-style-type: none"> •Cabinet budget discussions 			<ul style="list-style-type: none"> •BP&A provides updated Sources & Uses of Funds for review by Cabinet 	<ul style="list-style-type: none"> •Review UBAC's final budget recommendations; Cabinet makes final budget recommendations to President 	<ul style="list-style-type: none"> •President makes budget decisions and notifies Cabinet, UBAC and campus
	Budget Town Hall meeting(s)			Budget Town Hall meeting(s)										
University Budget Advisory Committee	START OF PROCESS FOR NEXT BUDGET YEAR <ul style="list-style-type: none"> • Review Final budget allocations made to Divisions •Finalize campus Annual Budget & Expenditure Report recommendations to President 	<ul style="list-style-type: none"> •UBAC receives adopted strategic priorities and updated enrollment information for next budget year deliberations • Develop Annual Budget Call template 		<ul style="list-style-type: none"> •BP & A provides budget information on the new year based on Governor's budget and projected enrollment targets •UBAC reviews CSU budget assumptions and makes recommendations for Budget/AUE Call documents/process to President 	<ul style="list-style-type: none"> •UBAC reviews budget report; makes recommendations for any changes for the next budget report. 	<ul style="list-style-type: none"> •Reviews Fall enrollment and other strategic priorities •UBAC reviews Division Budget/AUE Call responses and meets with Cabinet members 	<ul style="list-style-type: none"> •BP&A provides updated budget information for review and discussion •UBAC makes preliminary budget recommendations 	<ul style="list-style-type: none"> •BP&A provides updated Sources & Uses of Funds for review by UBAC • Considers May Revise information and makes recommendations to President if appropriate 				<ul style="list-style-type: none"> •BP&A provides updated Sources & Uses of Funds for review by UBAC 	<ul style="list-style-type: none"> •UBAC makes final budget recommendations to President and Cabinet •Review Carry Forward balances from prior fiscal year 	<ul style="list-style-type: none"> •UBAC prepares report on current year budget deliberation process and recommendations • Develop Annual Budget & Expenditure Report templates
Divisions	START OF PROCESS FOR NEXT BUDGET YEAR	<ul style="list-style-type: none"> •Late November, campus enrollment targets released by Chancellor's Office for next fiscal year 		<ul style="list-style-type: none"> • Divisions continue planning for next academic year and budget year; request needed budget information to respond to President's Budget calls 	<ul style="list-style-type: none"> • Divisions prepare response to Budget Call and All-University Expense Call from the President 	<ul style="list-style-type: none"> •On-going dialogue with Cabinet and Division program areas/Departments regarding budget issues 	<ul style="list-style-type: none"> •Divisions notify Program Centers of any major budget changes for next year 					<ul style="list-style-type: none"> •On-going dialogue within division regarding budget issues 	<ul style="list-style-type: none"> •Provost/Vice Presidents make allocations to Program Centers for current year 	
Colleges/ Program Centers	START OF PROCESS FOR NEXT BUDGET YEAR <ul style="list-style-type: none"> •Deans and Program Center managers make allocations to Departments for current year 	<ul style="list-style-type: none"> •Late November, campus enrollment targets released by Chancellor's Office for next fiscal year 		<ul style="list-style-type: none"> • Program Centers continue planning for next academic year and budget year 	<ul style="list-style-type: none"> • Divisions prepare response to Budget Call and All-University Expense Call from the President 	<ul style="list-style-type: none"> •Colleges/Program Centers respond to Provost/VP request for priorities and budget needs 	<ul style="list-style-type: none"> •Program Centers notify departments of any major budget changes for next year 					<ul style="list-style-type: none"> •On-going dialogue within division regarding budget issues 		

July 1 - Start of new Budget Year
June 30 - End of current Budget Year

California State University, Sacramento
Operating Fund Budget Development Timeline
 Revised 10-1-08

	OCT-DEC	JAN-MAR	APR-JUN	JUL-SEP	SEPT/OCT
STATE		<ul style="list-style-type: none"> •Governor releases proposed budget for upcoming fiscal year •LAO review of Governor's budget •Legislative budget subcommittee hearings begin 	<ul style="list-style-type: none"> •Legislative Analyst's Office releases May Revision of next fiscal year's revenue projections •Legislature deliberates, sends Governor balanced budget. 	<ul style="list-style-type: none"> •Governor redline's budget proposal from the Legislature and signs budget 	
CSU	<ul style="list-style-type: none"> •Board of Trustees approve CSU Budget for next budget year •CSU meets w/Governor's Office & DOF Staff 	<ul style="list-style-type: none"> •BOT & Chancellor's Exec Committee begin deliberation on budget issues based on Governor's Budget. Chancellor's Office provides campuses with periodic updates. 	<ul style="list-style-type: none"> •Chancellor's Office provides campus Presidents with anticipated budget outcomes based on LAO "May Revise" 	<ul style="list-style-type: none"> •Chancellor's Office notifies campus of final budget allocations •BOT & Chancellor's Exec Committee ends deliberation on budget issues 	
SAC STATE					
University Budget Advisory Committee (UBAC)	<ul style="list-style-type: none"> •UBAC meetings for updates/discussions on current year funds, and discussions on anticipated budget issues for next budget year •Receives updates from on-going strategic planning process 	<ul style="list-style-type: none"> •President sends Budget Call to Provost and VPs •Budget Office receives Division Budget Call responses and provides UBAC with information •UBAC has conversations with Provost and Vice Presidents on budget call proposals and begins developing balanced budget proposal for President's consideration 	<ul style="list-style-type: none"> •UBAC finalizes balanced budget proposal for President by mid-April. Continues to meet and refine budget proposal through the end of June as new budget information at the State and CSU becomes available 	<ul style="list-style-type: none"> •UBAC provides final budget recommendation to President after State/CSU budgets are finalized •President decides campus budget allocations and notifies Provost/VPs and campus •UBAC meets for updates/discussions on current year funds. 	University Budget Office implements President's budget allocations
		Budget Town Hall Meetings			
Provost/VP's	<ul style="list-style-type: none"> • On- going dialogue with Program Areas/Departments regarding budget issues 	<ul style="list-style-type: none"> •Provost/VPs identify strategic initiatives for new budget year •Divisions develop and implement internal budget process to identify priorities and budget needs • Provost/VP's prepare responses to budget call - generally due by the end of February 	<ul style="list-style-type: none"> •Provost/VP's monitor current year Division expenses and make adjustments to avoid excessive carry forward funds •On going dialogue with Cabinet, Divisions, and Program Areas/ Departments regarding budget issues 	<ul style="list-style-type: none"> •On going dialogue with Cabinet, Divisions, and Program Areas/ Departments regarding budget issues 	<ul style="list-style-type: none"> •University Budget Office implements Provost/VP's distribution of budget allocations
Colleges/ Departments	<ul style="list-style-type: none"> • On- going dialogue with Provost/VP's regarding budget issues • College/departments identify budget concerns for next fiscal year based on current year operational issues 	<ul style="list-style-type: none"> •College/Departments respond to Provost/VP request for priorities and budget needs •College/Departments monitor current year expenses and make adjustments to avoid excessive carry forward funds 		<ul style="list-style-type: none"> •On-going dialogue within division regarding budget issues 	<ul style="list-style-type: none"> •University Budget Office implements Program Area distribution of budget allocations