# Operating Fund Budget Development Process

**Revised 10-20-2011**

**California State University, Sacramento**

## State of California

- **Jan**: Governor releases proposed budget for upcoming fiscal year
- **Feb**: Legislative Analyst's Office releases legislative projections and Governor's budget
- **Mar**: Budget subcommittee hearings
- **Apr**: Governor signs budget to the Governor
- **May**: Legislative Analyst's Office May revision of next fiscal year's revenue projections
- **Jun**: Legislative Analyst's Office June revision of next fiscal year's revenue projections

## The CSU System

- **Late October, enrollment targets released for next fiscal year**
- **Chancellor's Office provides systemwide information on Governor's budget (no campus detail)**
- **Chancellor's Office distributes initial campus budget letter with proposed allocations**
- **Chancellor's Office provides "May Revise" budget updates**
- **Chancellor's Office notifies campus of budget letter once State budget is signed**
- **BP&A provides annual budget letter with program Centers of any major budget changes for next year**
- **BP&A provides updated Sources & Uses of Funds for review by Chancellor**
- **President makes final budget recommendations to Chancellor (if needed)**
- **President makes final budget recommendations to the Annual Report**
- **President makes final budget recommendations to the Annual Report for next year**
- **President makes final budget recommendations to the Annual Report for next year**

## Sacramento State

- **Late November, enrollment targets released by Chancellor's Office**
- **Divisions prepare response to Budget Call and AUE Call from the President**
- **Divisions prepare response to Budget Call and AUE Call from the President**
- **Divisions prepare response to Budget Call and AUE Call from the President**
- **Divisions notify Program Centers of any major budget changes for next year**
- **College/Program Centers notify Program Centers of any major budget changes for next year**
- **Program Centers notify departments of any major budget changes for next year**
- **Program Centers notify departments of any major budget changes for next year**

## On-going deliberations

- **On-going dialogue between divisions regarding budget issues**
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**Note:** The detailed process and timelines are described in the table format above. Each step is linked to specific dates and actions, illustrating the comprehensive nature of the budget development process at California State University, Sacramento.
### Operating Fund Budget Development Timeline

**Revised 10-1-08**

<table>
<thead>
<tr>
<th>OCT-DEC</th>
<th>JAN-MAR</th>
<th>APR-JUN</th>
<th>JUL-SEP</th>
<th>SEPT/OCT</th>
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| **STATE** | • Governor releases proposed budget for upcoming fiscal year  
• LAO review of Governor's budget  
• Legislative budget subcommittee hearings begin | • Legislative Analyst's Office releases May Revision of next fiscal year's revenue projections  
• Legislature deliberates, sends Governor balanced budget. | • Governor redlines budget proposal from the Legislature and signs budget |
| **CSU** | • Board of Trustees approves CSU Budget for next budget year  
• CSU meets with Governor's Office & DOF Staff | • BOT & Chancellor's Exec Committee begin deliberation on budget issues based on Governor's Budget. Chancellor's Office provides campuses with periodic updates. | • Chancellor's Office notifies campus of final budget allocations  
• BOT & Chancellor's Exec Committee ends deliberation on budget issues |

**SAC STATE**

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<tr>
<th><strong>University Budget Advisory Committee (UBAC)</strong></th>
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<th><strong>Provost/VP's</strong></th>
<th><strong>Colleges/Departments</strong></th>
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| • 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 | • On-going dialogue with Program Areas/Departments regarding budget issues | • Provost/VP's 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 | • 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  
• 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 | • University Budget Office implements Provost/VP's distribution of budget allocations |

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| • UBAC finalizes balanced budget proposal for President by mid-April. Continues to meet and refine budget proposal though the end of June as new budget information at the State and CSU becomes available | • On-going dialogue with Cabinet, Divisions, and Program Areas/Departments regarding budget issues | • 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 | • On-going dialogue within division regarding budget issues  
• University Budget Office implements Provost/VP's distribution of budget allocations |

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| • UBAC provides final budget recommendation to President after State/CSU budgets are finalized  
• President decides campus budget allocations and notifies Provost/VP's and campus | | | • University Budget Office implements Provost/VP's distribution of budget allocations |

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<td>• University Budget Office implements President's budget allocations</td>
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