



SACRAMENTO STATE

Budget 101

UBAC

December 2, 2016

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

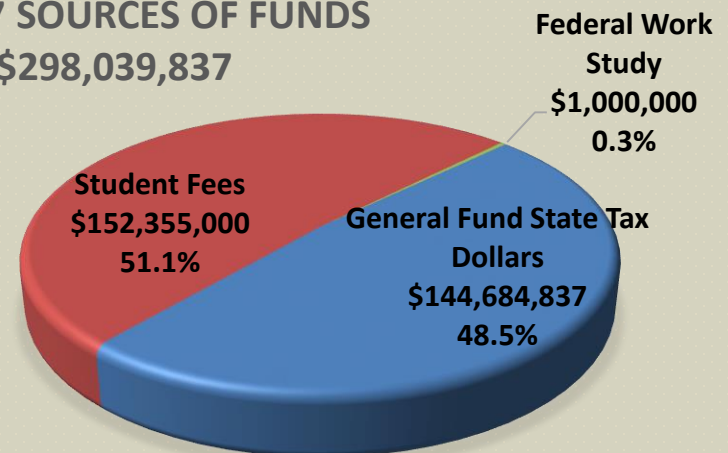
- **General Operating Fund**

- 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)

2016/17 SOURCES OF FUNDS

\$298,039,837

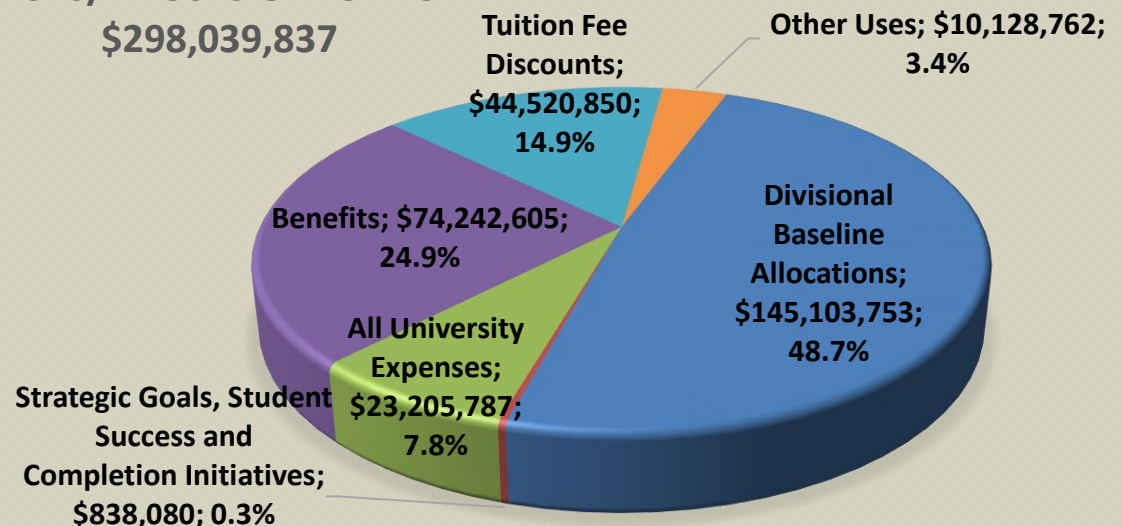


UBAC's Focus

- **General Operating Fund**

- Uses include divisional allocations, benefits, compensation, tuition fee discounts, All University Expenses (AUE), federal work study, etc.

2016/17 USES OF FUNDS
\$298,039,837

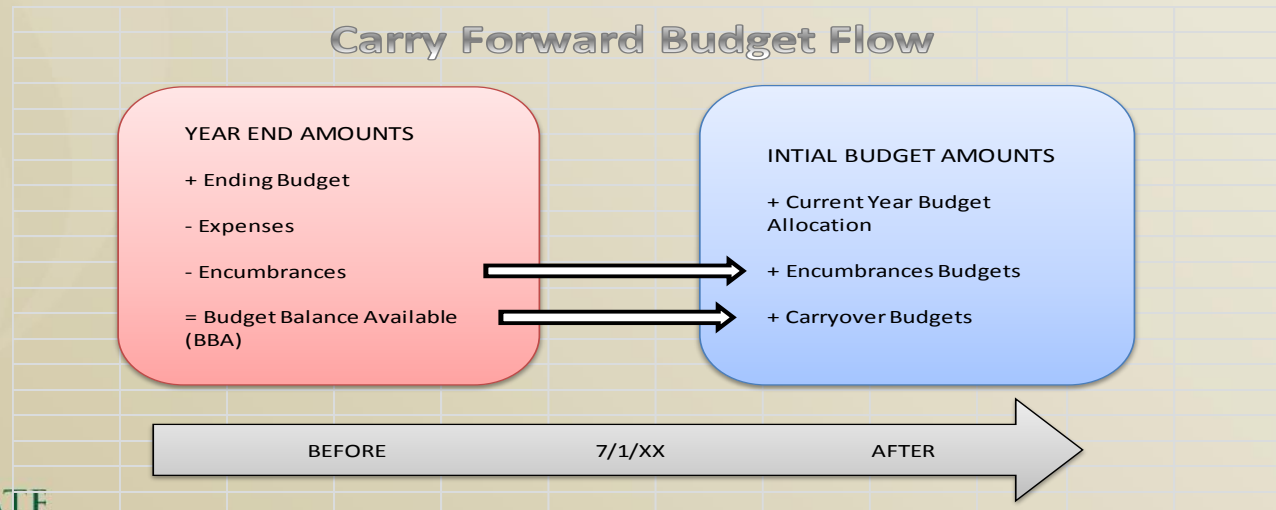


UBAC's Focus

- 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)



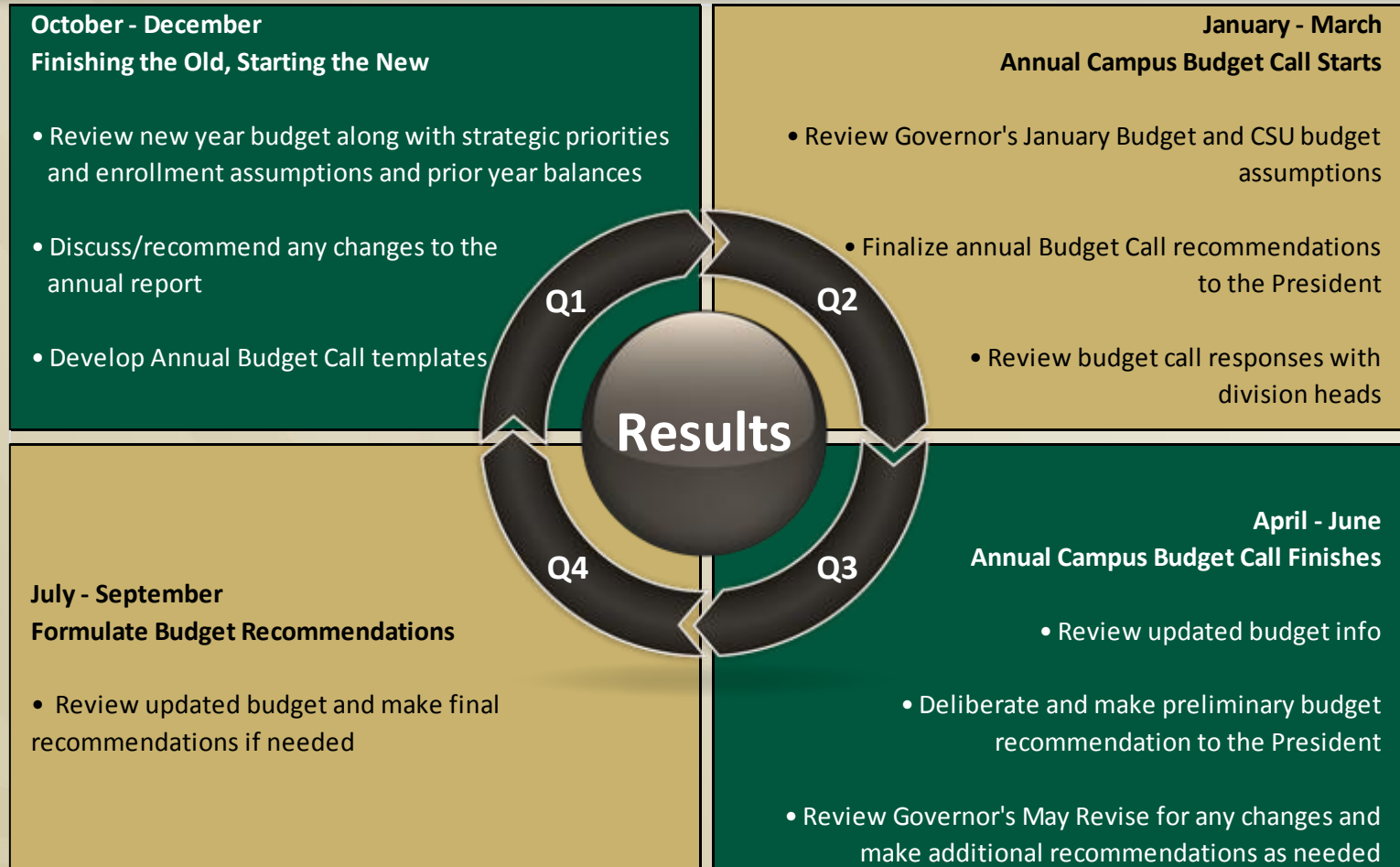
UBAC's Focus

- 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



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

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
 - Division heads give preliminary budget presentation to Cabinet members
 - 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>
- 2015/16 Annual Budget & Expenditure Report
 - <http://www.csus.edu/aba/budget/annual-report-15-16.html>

Reference Materials

- Budget Office Website
 - <http://www.csus.edu/aba/budget/>
- General Operating Fund Timelines
 - <http://www.csus.edu/aba/budget/Documents/Budget-Process/Budget-Timeline.pdf>

Reference Materials

- 2016/17 UBAC Budget Recommendation
 - http://www.csus.edu/aba/budget/documents/ubac/2015-16/ubac_memo_to_president_2016-17_budget_recommendation.pdf
- 2016/17 President's Final Budget
(President's August 4, 2016 Sac Send Message)
 - http://www.csus.edu/aba/budget/documents/ubac/2016-17/presidentsupdate_20160804.pdf



Reference Materials

- Organizational Charts

- http://www.csus.edu/aba/budget/Documents/organization/2014_2015_Campus_Organizational_Charts.pdf

- Glossary of Terms

- <http://www.csus.edu/aba/budget/Documents/UBAC/Glossary.pdf>

Questions?

