



SACRAMENTO STATE

# Budget 101

University Budget Advisory Committee

# UBAC's Role

- Advisory to the President on:
  - Management of the budget process that integrates the campus' strategic goals, budget review, planning
  - Timing and content of the annual budget call
  - External budget actions (e.g. State, C.O.)
  - Advise on significant or unanticipated events that affect the campus budget
- Provide annual budget recommendations to the President (General Operating Fund)
  - Balanced budget



# Getting to know your Funds

- Operating Funds
  - General Operating Fund, Student Health & Counseling Services, Student Course Fees, Interest Earnings
- Lottery Funds
  - California Lottery Funds
- Other Trust Funds
  - Miscellaneous Trust Funds
  - Scholarships



# Getting to know your Funds

- Enterprise Funds
  - Self Supporting Funds
    - Housing, Parking, Student Health Center, Continuing Education
- Auxiliary Funds
  - Separate 501(c)3 Corporations w/BOD
    - UEI, UFSS, CPR, University Union, ASI
- Capital Funds
  - State bond funds
  - Non-state bond funds



# UBAC's Focus

- General Operating Fund
  - Budgeted Fund (MDS01 – “Main Departmental Support”)
  - Permanent, on-going for operations
  - 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

- Lottery Funds
  - Annual Allocation
- All University Expenses (AUE)
  - Expenses that benefit the university as a whole such as utilities, insurance premiums, etc.
  - Generally no permanent salaries
  - Divisions are given the assignment of managing these AUEs
- University One-Time Carry Forward
  - Used for projects over \$50,000
  - Funded by the University's central reserves



# Budget Sources

- General Operating Fund
  - Sources of funding include State Appropriations & revenue collected from students (State Tuition Fees, Non-resident Tuition, Application fees, etc.)
  - Appropriation based on annualized Full-time Equivalent Students (FTES)
  - Revenue based on unit load and headcount

# Budget Uses

- General Operating Fund

- A portion of revenue collected is redistributed out in the form of Tuition Fee Discounts
- “Other Uses” comprised of:
  - Basic Needs/Mental Health
  - Ed Insights
  - Foster Youth
  - Compensation Pool for GSIs
  - Federal Work Study





# Budget Timeline

- **September**
  - The CSU finalizes the budget request at the Board of Trustees meeting
- **October - December**
  - The CSU advocates to the state for additional funding
  - President appoints new members to the committee
- **January**
  - Review Governor's Budget (January 10<sup>th</sup>), CSU budget information, and enrollment assumptions
- **February**
  - UBAC Kick off meeting/Budget 101



# UBAC's Timeline

- February (continued)
  - President meets with UBAC to give directive/charge
  - Discuss, develop, and/or revise Annual Budget Call templates/forms



## ANNUAL BUDGET CALL SUBMISSION

- March
  - Continued budget negotiations and discussions with the legislature
  - UBAC finalizes Budget Call letter and documents



# UBAC's Timeline

- April
  - Budget Call goes out to Divisions
- May/June
  - Governor's May revise is released around May 15<sup>th</sup>
  - Division heads give preliminary budget presentation to Cabinet members
  - Division heads present to UBAC
  - UBAC deliberates and provides budget recommendation to President based on updated budget information
- July/August
  - CO allocates funds to campuses
  - President communicates the new Annual Budget



# Reference Materials

- Budget Office Website
  - <https://www.csus.edu/administration-business-affairs/budget-planning/>
- UBAC Website
  - <https://www.csus.edu/administration-business-affairs/budget-planning/process-reporting.html>



Questions

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