Understanding the University’s Budget

ACADEMIC SENATE

September 18, 2014
State Budget Allocation Process

State of California
Governor’s January Budget → May Revise → Final June Budget

Higher Education - $12.6 Billion
8% of State Budget

California State University - $2.7 Billion
21% of Higher Education Budget

CSU, Chico - $92 Million
4% of CSU Campus Budgets

07/08 was $120M

14/15 Amounts
CSU, Chico Budget Process

- HYBRID ALLOCATION MODEL
  - Centralized – Mandatory costs are funded first: compensation, benefits, financial aid, utilities, insurance
  - Incremental – Allocation of remaining funds to each officer (President/division VPs) as a percentage of their permanent base

- CHICO’S BUDGET MODEL FOR OVER 17 YEARS

  Campus Budget Plans available online at www.csuchico.edu/bud/budgetplans/
### CSU, Chico Operating Budget

<table>
<thead>
<tr>
<th></th>
<th>2013/14</th>
<th>2014/15 draft</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Support Allocation</td>
<td>85,954,532</td>
<td>92,245,032</td>
</tr>
<tr>
<td>Tuition Fees</td>
<td>83,084,000</td>
<td>85,593,000</td>
</tr>
<tr>
<td>Other Fees &amp; Revenue</td>
<td>11,998,718</td>
<td>12,570,502</td>
</tr>
<tr>
<td><strong>Total Budgeted Revenues</strong></td>
<td><strong>181,037,250</strong></td>
<td><strong>190,408,534</strong></td>
</tr>
<tr>
<td>Centrally Managed Allocations</td>
<td>38,851,548</td>
<td>42,661,806</td>
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<td>Officer Allocations</td>
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<td>147,746,728</td>
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Budgeted Revenues $190M

- Tuition Fees: $85,593,000 (45%)
- Other Fees & Revenue: $12,570,502 (7%)
- State Support Allocation: $92,245,032 (48%)

2014/15 Draft
Centrally Managed Allocations $42.6M

- 2014/15 Compensation: $3.5M
- Reserves: $1.2M
- Enterprise Systems: $1.5M
- Other Misc.: $0.4M
- Health, CCF, SLF, MBA: $5.6M
- Insurance: $2.3M
- Utilities: $5.5M
- Financial Aid: $22.7M
Officer Allocations $147.7M

2014/15
Draft

VP Business & Finance
$23.2M
16%

VP Student Affairs
$13.9M
9%

VP University Advancement
$4.0M
3%

President
$0.9M
1%

Provost
$105.7M
71%
# CSU, Chico Operating Budget

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$9.4M
How are new funds allocated?

New Base Funding $9.4M

Centralized, Mandatory Costs $6.6M

- Compensation
- Retirement/Health
- Utilities
- Insurance
- Financial Aid

Incremental Allocation $2.8M

- VPAA 72%
- VPBF 16%
- VPSA 9%
- VPUA 3%
## Provost & VP Academic Affairs

<table>
<thead>
<tr>
<th>State Funds 71%</th>
<th>Other Non-State Funds</th>
<th>Auxiliary Organization Funds</th>
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</thead>
<tbody>
<tr>
<td>$105.7M</td>
<td>Lottery</td>
<td>Research Foundation (RESP)</td>
</tr>
<tr>
<td></td>
<td>IRA</td>
<td>University Foundation</td>
</tr>
<tr>
<td></td>
<td>Continuing Education</td>
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</tr>
<tr>
<td></td>
<td>CERF,Campus Partners</td>
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<tr>
<td></td>
<td>Course Fees</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Misc Funds</td>
<td></td>
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<tr>
<td>Colleges</td>
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<tr>
<td>Information Resources</td>
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<tr>
<td>Undergraduate Education</td>
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<tr>
<td>Graduate Studies</td>
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<tr>
<td>Office of International Ed</td>
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<tr>
<td>Faculty Affairs</td>
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<tr>
<td>RESP</td>
<td></td>
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<tr>
<td>Institute for Sustainable Dev</td>
<td></td>
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<tr>
<td>Academic Senate Office</td>
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<tr>
<td>Continuing Education</td>
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<tr>
<td>Additional Funds</td>
<td>Consol. Course Fees</td>
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<tr>
<td></td>
<td>Student Learning Fees</td>
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<td></td>
<td>MBA Fees</td>
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</tbody>
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## VP Business & Finance

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<thead>
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<th>State Funds 16%</th>
<th>Other Non-State Funds</th>
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</thead>
<tbody>
<tr>
<td>$23.2M</td>
<td></td>
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- FMS
- Financial Services
- University Police
- HR/Payroll
- Environmental Health & Safety
- Planning, Design, & Construction
- Business Information Technology
- Risk Management
- Business Services
- Staff Council

- Parking
- Capital Projects
- Print Shop
- Livescan
- Energy Rebates
- Misc Funds
# VP Student Affairs

## State Funds 9% $13.9M

- Enrollment Management
- Admissions, Academic Advising, Office of the Registrar
- Financial Aid & Scholarship
- Career Center
- EOP
- Accessibility Resource Ctr
- Student Judicial Affairs
- Student Life & Leadership
- Diversity and Inclusion
- Athletics

## Other Non-State Funds

- Student Health Center
- Housing
- IRA – Athletics
- Career Center
- Misc Funds

## Auxiliary Organization Funds

- Associated Students

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*Student Health Svcs, CADEC, Counseling & Wellness*
## VP University Advancement

<table>
<thead>
<tr>
<th>State Funds 3%</th>
<th>Other Non-State Funds</th>
<th>Auxiliary Organization Funds</th>
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</thead>
<tbody>
<tr>
<td>$4.0M</td>
<td>IRA – Box Office</td>
<td>University Foundation</td>
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<tr>
<td></td>
<td></td>
<td>Research Foundation (Chico</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Performances)</td>
</tr>
</tbody>
</table>

- Development
- Call Center
- Box Office
- University Public Events
- Public Affairs
- Alumni / Parent Relations
- Advancement Services
<table>
<thead>
<tr>
<th>Budget Year</th>
<th>State Support</th>
<th>Net Tuition Fees*</th>
<th>Target FTES</th>
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<tbody>
<tr>
<td>2003/04</td>
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<td>2004/05</td>
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<td>2005/06</td>
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<td>2010/11</td>
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<tr>
<td>2011/12</td>
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<td>2012/13</td>
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<tr>
<td>2013/14</td>
<td>14,898</td>
<td>14,898</td>
<td>14,898</td>
</tr>
<tr>
<td>2014/15</td>
<td>15,147</td>
<td>15,147</td>
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* Net of tuition discounts (financial aid)
Glossary of Budget Related Terms

- Allocation
- Auxiliary Organizations
- Base (Baseline) Budget
- Capital Funds
- Final Budget
- Fiscal Year
- FTES
- General Fund (State Support)
- Governor’s January Budget
- Headcount
- Legislative Analysis Office (LAO)
- Marginal Cost of Instruction
- May Revise Budget
- Non-State Funds (Special Funds)
- One-Time
- Self-Support
- Trustee’s Budget
- Tuition Fees (State University Fee)
- Tuition Fee Discount (formerly SUG)
Understanding the University’s Budget
CALIFORNIA STATE UNIVERSITY, CHICO

- QUESTIONS?

- CONTACT
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  Kendall 201