Campus Budget & Funding Basics

CALIFORNIA STATE UNIVERSITY, CHICO

December 11, 2015 & March 22, 2016
Campus Budget & Funding Basics

- What funding sources are available?
- How are funds allocated?
- Who do I call for help or additional information?
University Funding Sources

State Funds
- General Operating Fund
  - State Support
  - Tuition Fees
  - CCF, SLF, MBA, Student Health
- Self-Support
  - Housing
  - RCE
  - Parking
- Other Funds
  - IRA
  - Lottery

Auxiliary Funds
- AS
- RF
- UF
General Operating Fund

2014-15 General Operating Fund - $190M

2015-16 General Operating Fund - $202M

- State Support
- Tuition Fees & Other Fee Revenues
State of California
Governor’s January Budget ➔ May Revise ➔ Final June Budget

Higher Education - $14.6 Billion
8.7% of State Budget

California State University - $3 Billion
20.5% of Higher Education Budget

CSU, Chico - $101 Million
4% of CSU Campus Budgets

07/08 was $120M

15/16 Amounts
CSU, Chico Budget Allocation 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/](http://www.csuchico.edu/bud/budgetplans/)
Campus Budget Allocation Process

General Operating Fund - $202 Million
STATE SUPPORT
TUITION & OTHER FEES

Centrally Managed - $42 Million
Financial Aid, Utilities, Risk Pool, Enterprise, Reserves, Health, CCF, SLF, etc.

Officer Allocations - $160 Million
President, Provost, VPBF, VPSA, & VPUA

15/16 Amounts
## CSU, Chico Operating Budget

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<tr>
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Budgeted Revenues $202M

- Tuition Fees: $88,027,000 (44%)
- Other Fees & Revenue: $12,972,011 (6%)
- State Support Allocation: $100,796,232 (50%)

2015/16
## CSU, Chico Operating Budget

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$\text{Centrally Managed Allocations}$

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## Allocation of New Operating Funds

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014/15 Retirement</td>
<td>2,586,000</td>
</tr>
<tr>
<td>2014/15 Supplemental Comp (SUPA)</td>
<td>40,200</td>
</tr>
<tr>
<td>2015/16 Health</td>
<td>490,000</td>
</tr>
<tr>
<td>2015/16 Compensation (non-faculty)</td>
<td>1,186,000</td>
</tr>
<tr>
<td>Financial Aid Set-aside</td>
<td>126,509</td>
</tr>
<tr>
<td>Misc Other Fees &amp; Rev</td>
<td>275,000</td>
</tr>
<tr>
<td>Space</td>
<td>1,052,000</td>
</tr>
<tr>
<td>Tuition Fee Discount (SUG) Adjust</td>
<td>428,000</td>
</tr>
<tr>
<td>Enrollment Growth</td>
<td>1,997,000</td>
</tr>
<tr>
<td>Tuition Fees</td>
<td>2,434,000</td>
</tr>
<tr>
<td>Student Success</td>
<td>772,000</td>
</tr>
<tr>
<td><strong>Total New Funding</strong></td>
<td><strong>11,386,709</strong></td>
</tr>
</tbody>
</table>
Space Funding - $1,052,000

**STATE BUILDINGS**

- Regular maintenance of new space includes the cost of utilities, building maintenance, custodial, landscape, and administrative support.

- Current analysis of the data available indicates that the cost standard of $10.63 per square foot for ongoing maintenance.

<table>
<thead>
<tr>
<th>Operation &amp; Maintenance of Plant Cost Component</th>
<th>Percent of Plant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building Maintenance</td>
<td>17%</td>
</tr>
<tr>
<td>Custodial Services</td>
<td>19%</td>
</tr>
<tr>
<td>Landscape &amp; Grounds Maintenance</td>
<td>7%</td>
</tr>
<tr>
<td>Major Repairs &amp; Renovations</td>
<td>3%</td>
</tr>
<tr>
<td>Physical Plant Administration</td>
<td>16%</td>
</tr>
<tr>
<td>Utilities</td>
<td>38%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>
## Space Funding

### 2015/16 New Space Allocation $1,052,000

<table>
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<th>Amount</th>
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<tbody>
<tr>
<td>Utilities - 38%</td>
<td>(399,760)</td>
</tr>
<tr>
<td>IRES/Enterprise - 1 FTE</td>
<td>(90,000)</td>
</tr>
<tr>
<td><em>smart classrooms &amp; conference areas</em></td>
<td></td>
</tr>
<tr>
<td>VPUA/UPE - .50 FTE</td>
<td>(50,000)</td>
</tr>
<tr>
<td><em>200 seat recital hall &amp; ancillary space</em></td>
<td></td>
</tr>
<tr>
<td>Farm Building (2 classrooms)</td>
<td>(12,654) ×</td>
</tr>
<tr>
<td>FMS - Staffing</td>
<td>(350,000)</td>
</tr>
<tr>
<td>FMS - Benefits</td>
<td>(175,000)</td>
</tr>
<tr>
<td>FMS - Maintenance Contracts</td>
<td>(90,000)</td>
</tr>
</tbody>
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**Shortfall - VPBF to cover** $ (115,414)

×- 1,920 sq ft x $10.63/sq ft, less 38% for utilities
### Student Success Funding - $772,000

1. Tenure-Track Faculty Hiring (5 positions)
2. Enhanced Advising
3. Augment Bottleneck Solutions Initiative
4. Student Preparation
5. High-Impact Practices for Student Retention
6. Data-Driven Decision Making

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<th>VPBF</th>
<th>VPSA</th>
<th>VPUA</th>
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<tr>
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<td>X</td>
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| $772,000                      | $645,000 | $0 | $127,000 | $0 |
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Centrally Managed Allocations $42M

- 2015/16 Compensation (non-faculty): $1.2M
- Reserves: $1.2M
- Enterprise Systems: $1.9M
- Health, CCF, SLF, MBA: $5.8M
- Insurance: $2.5M
- Utilities: $5.9M
- Other Misc.: $0.3M

Financial Aid: $23.1M

To be distributed.
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Officer Allocations $160M

- VP Business & Finance: $25.3M (16%)
- VP Student Affairs: $14.7M (9%)
- VP University Advancement: $4.9M (3%)
- President: $1.1M (1%)
- Provost: $113.9M (71%)

2015/16
# Officer Allocations $160M

## Provost/Academic Affairs $114M
- Colleges
- Library
- Information Resources
- Undergraduate Ed
- Graduate Studies
- Office of Int'l Ed
- Faculty Affairs
- RESP
- Institute Sustain Dev
- Academic Senate
- Additional Funds
  - Consolidated Course Fees, Student Learning Fees, MBA Fees

## Business & Finance $25M
- FMS
- Financial Services
- University Police
- HR/Payroll
- Environmental Health & Safety
- Planning, Design, & Construction
- Business Information Technology
- Risk Management
- Business Services
- Staff Council

## Student Affairs $15M
- Enrollment Management
  - Admissions, Academic, Office of the Registrar
- Financial Aid & Scholarship
- Career Center
- EOP
- Accessibility Resource Center
- Student Judicial Affairs
- Student Life & Leadership
- Athletics
- Additional Funds
  - Student Health Services, CADEC, Counseling & Wellness

## Univ Advancement $5M
- Development
- Call Center
- Box Office
- University Public Events
- Public Affairs
- Alumni/Parent Relations
- Advancement Services

15/16 Amounts
Allocating Other State Funds

- Lottery
- Instructionally Related Activities (IRA)
- Consolidated Course Fees (CCF)
- Student Learning Fees (SLF)

*Additional Other State Funds include: Health Facilities, Financial Aid, Enterprise & Internal Service, Student Union, Capital Projects, and Misc Trust Funds
Other State Funds - Lottery

- Supplemental, direct support of instructional programs from the state

2015/16
Campus Allocation
$1.3M

Future Scholars
$30K Scholarships

VPAA
$1.1M Campus Based
$86K Teacher Diversity

VPSA
$119K Retention

- Spending Guidelines
http://www.csuchico.edu/bud/lottery
Other State Funds – IRA

Instructionally Related Activities

- Out-of-classroom activities and experiences integrally related to the formal instructional offering

2015/16 Est Fee Rev $4M

- Athletics & Rec Sports $2.8M
- IRA Programs $1.2M

- Information & Spending Guidelines
  http://www.csuchico.edu/ira
Other State Funds – CCF
 Consolidated Course Fees

- Campus-Based Mandatory Fee
  - Authorized by EO 1049
  - Beginning in 10/11: $26 per AY, no annual increase, no financial aid set-aside.

- Spending Guidelines
  - www.csuchico.edu/bud/studentfees/expenditure-guidelines-for-campus-fees.pdf

- 2015/16 Rev Est $467,000

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<th>College</th>
<th>%</th>
<th>2015-16 Allocation</th>
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<tr>
<td>COLLEGE OF AGRICULTURE</td>
<td>6%</td>
<td>$ 27,830</td>
</tr>
<tr>
<td>BEHAVIORAL &amp; SOCIAL SCIENCES</td>
<td>5%</td>
<td>$ 25,376</td>
</tr>
<tr>
<td>COLLEGE OF BUSINESS</td>
<td>12%</td>
<td>$ 57,766</td>
</tr>
<tr>
<td>COMMUNICATION &amp; EDUCATION</td>
<td>15%</td>
<td>$ 71,219</td>
</tr>
<tr>
<td>ENGINEERING COMP SCI &amp; CNST MG</td>
<td>16%</td>
<td>$ 75,934</td>
</tr>
<tr>
<td>HUMANITIES &amp; FINE ARTS</td>
<td>17%</td>
<td>$ 81,021</td>
</tr>
<tr>
<td>NATURAL SCIENCES</td>
<td>27%</td>
<td>$ 127,854</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>100%</strong></td>
<td><strong>$ 467,000</strong></td>
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Other State Funds – SLF

Student Learning Fee

- Campus-Based Mandatory Fee
- Authorized by EO 1049

Beginning in 10/11: $20 per AY, increasing $8 per AY, with 33% financial aid set-aside.

- Awards, Guidelines, Proposal Info
  www.csuchico.edu/slf/

- Revenue Estimate: $900,000
- Financial Aid Set-aside: ($300,000)
- Prior Year Carryover: $70,000
- Award Amount: $670,000

15/16 Fee: $60 per AY
Self-Support Funds - State

- Revenues must cover expenditures
- Do not receive state support
- Annual debt costs for infrastructure improvements:
  - Housing - $4.3M
  - Parking - $735K

2015/16 Projected Revenues

- Housing
  - $23M
- Regional & Continuing Education (RCE)
  - $4.8M
- Parking
  - $1.2M
Auxiliary Organization Funds

- Separate legal entities authorized to provide essential services to CSU educational programs

2015/16 Projected Revenues

- AS: $19M
- RF: $41M
- UF: $14M
Important Budget Terms

**BASE**

- **Definition**: Budget for permanent base personnel and O&E expenses that recur annually.
- **Source**: Current Year Operating Fund Budget
- **Examples**: Permanent Salary & Benefits, Utilities/Printing/Supplies, Software Maint Agreements

**ONETIME**

- **Definition**: Funding provided for specified one-time expenses that are not recurring.
- **Source**: Reserves/Carryover
- **Examples**: Special Consultants, Capital Projects, Equipment Replacement
Budget and Finance Help

- Where does the money come from and what are the eligible uses?
  - University Budget Office

- How much money does my department get?
  - Division/College/Unit Budget Contact

- How do we spend the money?
  - Financial Services  [www.csuchico.edu/fin]
Budget and Finance Help

- How can I access the university’s financial information?
  - Insight Reporting
  - OpenGov Financial Reporting Transparency
    - https://csuchicoca.opengov.com

- Resources
  - Glossary of Budget Related Terms
  - Campus Budget Plans
  - Previous Presentations
    - www.csuchico.edu/bud/
Questions?

- Thank you for attending.

- Presentation available on University Budget website.
  
  www.csuchico.edu/bud/

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