Campus Budget & Funding Basics

CALIFORNIA STATE UNIVERSITY, CHICO

2021-2022
Campus Budget & Funding Basics

- What funding sources are available?
- How are funds allocated?
- Who do I call for help or additional information?
State Budget Cycle

July-Oct
• CSU budget planning

November
• Trustees adopt CSU budget request to be submitted to the Governor

January
• Governor’s Budget submitted to Legislature

February
• Legislative Analyst’s budget analysis released

May
• Governor’s May Revision

June
• State Budget Adopted
• CSU Budget Finalized
State Budget Allocation Process

2021-22 Amounts

State of California - $263 Billion
Governor’s January Budget → May Revise → Final June Budget

Higher Education - $22.3 Billion
8.5% of State Budget

California State University - $5.2 Billion
23.3% of Higher Education Budget

CSU, Chico - $140 Million
2.7% of CSU Campus Budgets
University Funding Sources

State Funds

General Operating Fund
- State Support
- Tuition Fees
- CCF, SLF, MBA, Student
- Health

Other Funds
- IRA
- Lottery

Self-Support
- Housing
- RCE
- Parking

Auxiliary Funds
- AS
- CSE
- UF

IRA
Lottery
General Operating Fund

2020-21 General Operating Fund - $231M

2021-22 General Operating Fund - $240M

- State Support
- Tuition Fees & Other Fee Revenues
Budgeted Revenues $240M

2021/22

State Support Allocation
$140,098,000
58%

Tuition Fees
$83,215,000
35%

Other Fees & Revenue
$16,692,462
7%

$240,000,000

7%
## CSU, Chico Operating Budget

<table>
<thead>
<tr>
<th></th>
<th>2020/21</th>
<th>2021/22</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Support Allocation</td>
<td>130,204,000</td>
<td>140,098,000</td>
</tr>
<tr>
<td>Tuition Fees</td>
<td>83,158,000</td>
<td>83,215,000</td>
</tr>
<tr>
<td>Other Fees &amp; Revenue</td>
<td>16,398,462</td>
<td>16,692,462</td>
</tr>
<tr>
<td><strong>Total Budgeted Revenues</strong></td>
<td><strong>231,394,462</strong></td>
<td><strong>240,005,462</strong></td>
</tr>
<tr>
<td>Centrally Managed Allocations</td>
<td>50,328,548</td>
<td>46,416,186</td>
</tr>
<tr>
<td>Division Allocations</td>
<td>181,065,914</td>
<td>193,589,276</td>
</tr>
<tr>
<td><strong>Total Budgeted Allocations</strong></td>
<td><strong>231,394,462</strong></td>
<td><strong>240,005,462</strong></td>
</tr>
</tbody>
</table>

$8.61 \text{ M}$
## Allocation of New Operating Funds

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>13,950 Res &amp; 300 Non-Res</td>
<td></td>
</tr>
<tr>
<td>Total FTES Estimate</td>
<td>14,250</td>
</tr>
<tr>
<td>2020/21 Retirement</td>
<td>(1,694,000)</td>
</tr>
<tr>
<td>Base Budget Restoration</td>
<td>8,824,000</td>
</tr>
<tr>
<td>Health Insurance</td>
<td>947,000</td>
</tr>
<tr>
<td>Unit 08 Compensation</td>
<td>81,000</td>
</tr>
<tr>
<td>Operations &amp; Maint of New Facilities</td>
<td>104,000</td>
</tr>
<tr>
<td>Systemwide Priorities</td>
<td>(4,243,000)</td>
</tr>
<tr>
<td>SUG Redistribution</td>
<td>(1,157,000)</td>
</tr>
<tr>
<td>GI 2025</td>
<td>3,593,000</td>
</tr>
<tr>
<td>Basic Needs &amp; Mental Health</td>
<td>1,026,000</td>
</tr>
<tr>
<td>AB1460 Ethnic Studies</td>
<td>719,000</td>
</tr>
<tr>
<td>Fee Revenue Change</td>
<td>351,000</td>
</tr>
<tr>
<td><strong>Total New Funding</strong></td>
<td><strong>8,611,000</strong></td>
</tr>
</tbody>
</table>
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 division as a percentage of their permanent base

CHICO’S BUDGET MODEL FOR OVER 18 YEARS

- Campus Budget Plans online at csuchico.edu/bud/transparency-reporting.shtml
Campus Budget Allocation Process

General Operating Fund - $240 Million
STATE SUPPORT
TUITION & OTHER FEES

Centrally Managed - $46 Million
Financial Aid, Utilities, Risk Pool, Capital Outlay, Health, CCF, SLF, etc.

Division Allocations - $194 Million
President, Provost, Business & Finance, Student Affairs, Univ Advancement, & Information Technology

21/22 Amounts
Centrally Managed Allocations $46.4M

- Financial Aid: $22.9M
- Utilities: $6.0M
- Insurance: $3.6M
- Health, CCF, SLF, MBA: $11.1M
- Other Misc.: $0.4M
- Capital Outlay: $1.5M
- Strategic Initiative: $1.0M

2021/22
Division Allocations $193.5M

- President's Office: $2.0M (1%)
- Academic Affairs: $123.0M (64%)
- Business & Finance: $27.5M (14%)
- Student Affairs: $19.4M (10%)
- University Advancement: $6.0M (3%)
- Information Technology: $15.6M (8%)
<table>
<thead>
<tr>
<th>Division Allocations $193M</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Provost/Academic Affairs</strong> $122.9M</td>
</tr>
<tr>
<td>• Academic Senate</td>
</tr>
<tr>
<td>• Undergraduate Ed</td>
</tr>
<tr>
<td>• Library</td>
</tr>
<tr>
<td>• Graduate Studies</td>
</tr>
<tr>
<td>• RCE</td>
</tr>
<tr>
<td>• Colleges</td>
</tr>
<tr>
<td>• IRA Support</td>
</tr>
<tr>
<td>• Office of Int’l Ed</td>
</tr>
<tr>
<td>• Faculty Development</td>
</tr>
<tr>
<td>• Academic Personnel</td>
</tr>
<tr>
<td>• Additional Funds</td>
</tr>
<tr>
<td>• Consolidated Course Fees, Student Learning Fees, MBA Fees</td>
</tr>
<tr>
<td><strong>Information Technology</strong> $15.6M</td>
</tr>
<tr>
<td><strong>Business &amp; Finance</strong> $27.5M</td>
</tr>
<tr>
<td>• Financial Services</td>
</tr>
<tr>
<td>• Human Resources</td>
</tr>
<tr>
<td>• Procurement Services</td>
</tr>
<tr>
<td>• Strategic Initiatives &amp; Change Management</td>
</tr>
<tr>
<td>• University Police</td>
</tr>
<tr>
<td>• FMS</td>
</tr>
<tr>
<td>• Risk Management</td>
</tr>
<tr>
<td>• Environmental Health and Safety</td>
</tr>
<tr>
<td>• Staff Council</td>
</tr>
<tr>
<td><strong>Student Affairs</strong> $19.4M</td>
</tr>
<tr>
<td>• Enrollment Management</td>
</tr>
<tr>
<td>• Admissions, Academic, Office of the Registrar</td>
</tr>
<tr>
<td>• Financial Aid &amp; Scholarship</td>
</tr>
<tr>
<td>• Career Center</td>
</tr>
<tr>
<td>• EOP</td>
</tr>
<tr>
<td>• Accessibility Resource Center</td>
</tr>
<tr>
<td>• Student Conduct, Rights &amp; Responsibilities</td>
</tr>
<tr>
<td>• Student Life &amp; Leadership</td>
</tr>
<tr>
<td>• Athletics</td>
</tr>
<tr>
<td>• Additional Funds</td>
</tr>
<tr>
<td>• WellCat Health Services</td>
</tr>
<tr>
<td><strong>Univ Advancement</strong> $6M</td>
</tr>
<tr>
<td>• Development</td>
</tr>
<tr>
<td>• Advancement Services</td>
</tr>
<tr>
<td>• University Communications</td>
</tr>
<tr>
<td>• Alumni Engagement/Advocacy</td>
</tr>
<tr>
<td>• Advancement Administration</td>
</tr>
<tr>
<td>• University Public Engagement</td>
</tr>
<tr>
<td>• Commencement</td>
</tr>
<tr>
<td>• Tribal Relations</td>
</tr>
<tr>
<td>• Diversity Office</td>
</tr>
<tr>
<td>• Campus Strategic Plan</td>
</tr>
<tr>
<td>• Native American Initiative</td>
</tr>
<tr>
<td><strong>President</strong> $2M</td>
</tr>
<tr>
<td>• <strong>Total</strong> $193.0M</td>
</tr>
</tbody>
</table>
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*
Supplemental, direct support of instructional programs

2021/22
Campus Allocation
$1.4M

Future Scholars
$30K Scholarships

Academic Affairs
$1.2M Campus Based
$86K Teacher Diversity

Student Affairs
$119K Retention

Spending Guidelines
csuchico.edu/bud/univ-fund-matrix.shtml
Other State Funds – IRA

Instructionally Related Activities

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

2021/22
Est Fee Rev
$6.0M

Athletics & Rec Sports
$4.5M

IRA Programs
$1.5M

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**
  csuchico.edu/bud/student-fee-info.shtml

---

### 2021/22 Revenue

**Est. $504,000**

<table>
<thead>
<tr>
<th>College</th>
<th>%</th>
<th>2021-2022 Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>College of Agriculture</td>
<td>5%</td>
<td>$22,887</td>
</tr>
<tr>
<td>Behavioral &amp; Social Science</td>
<td>5%</td>
<td>$27,255</td>
</tr>
<tr>
<td>College of Business</td>
<td>7%</td>
<td>$37,372</td>
</tr>
<tr>
<td>Communication &amp; Education</td>
<td>19%</td>
<td>$94,904</td>
</tr>
<tr>
<td>Engineering Comp Sci &amp; Cnst Mg</td>
<td>18%</td>
<td>$89,922</td>
</tr>
<tr>
<td>Humanities &amp; Fine Arts</td>
<td>13%</td>
<td>$64,053</td>
</tr>
<tr>
<td>Natural Sciences</td>
<td>33%</td>
<td>$167,608</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td>100%</td>
<td><strong>$504,000</strong></td>
</tr>
</tbody>
</table>
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 ($88 in 18/19 after referendum), with 33% financial aid set-aside.

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

21/22 Fee
$180 per AY

$2,654,000 Revenue Estimate
($876,000) Financial Aid Set-aside
($100,000) SLC Funding
($100,000) CCF Augment

$1,578,000 Award Amount
Self-Support Funds - State

- Revenues must cover expenditures
- Do not receive state support
- Annual debt costs for infrastructure improvements:
  - Housing - $3.8M
  - Parking - $683K

2021/22 Projected Revenues

- Housing: $21.8M
- RCE: $7.5M
- Parking: $1.1M
Auxiliary Organization Funds

- Separate legal entities authorized to provide essential services to CSU educational programs
- Fiduciary responsibility to governing boards

2021/22 Projected Revenues

- AS: $16.3M
- CSE: $38.6M
- UF: $11.6M
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  www.csuchico.edu/bud

- How much money does my department get?
  DIVISION/UNIT BUDGET CONTACT

- How do we spend the money?
  FINANCIAL SERVICES  www.csuchico.edu/fin
How can I access the university’s financial information?

- Insight Reporting
  [http://www.csuchico.edu/far/insight-reporting.shtml](http://www.csuchico.edu/far/insight-reporting.shtml)

- University Funding Sources
  [csuchico.edu/bud/univ-fund-matrix.shtml](http://csuchico.edu/bud/univ-fund-matrix.shtml)

- CFS Data Warehouse
  [www.csuchico.edu/bud](http://www.csuchico.edu/bud)

Resources

- Glossary of Budget Related Terms
- Campus Budget Plans
- Previous Presentations
  [www.csuchico.edu/bud](http://www.csuchico.edu/bud)
Thank you for attending.

Presentation available on University Budget website.

csuchico.edu/bud/transparency-reporting.shtml

Josh James
Assistant Director, University Budget
jhjames@csuchico.edu