Campus Budget & Funding Basics

CALIFORNIA STATE UNIVERSITY, CHICO

2023-2024
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-Aug
- CSU budget planning

September
- 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

2023-24 Amounts

State of California - $311 Billion
Governor’s January Budget → May Revise → Final June Budget

Higher Education - $23.5 Billion
7.56% of State Budget

California State University - $5.0 Billion
21.2% of Higher Education Budget

CSU, Chico - $157 Million
3.1% of CSU Campus Budgets
University Funding Sources

State Funds

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

- Self-Support
  - Housing
  - PCE
  - Parking

- Other Funds
  - IRA
  - Lottery

Auxiliary Funds

- AS
- CSE
- UF
General Operating Fund

2022-23 General Operating Fund - $243M

2023-24 General Operating Fund - $247M

- State Support
- Tuition Fees & Other Fee Revenues
Budgeted Revenues $247M

- State Support Allocation: $156,905,000 (63%)
- Tuition Fees: $73,408,000 (30%)
- Other Fees & Revenue: $16,750,462 (7%)
## CSU, Chico Operating Budget

<table>
<thead>
<tr>
<th></th>
<th>2022/23</th>
<th>2023/24</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Support Allocation</td>
<td>152,905,000</td>
<td>156,905,000</td>
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<tr>
<td>Tuition Fees</td>
<td>74,164,000</td>
<td>73,408,000</td>
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<tr>
<td>Other Fees &amp; Revenue</td>
<td>16,358,462</td>
<td>16,750,462</td>
</tr>
<tr>
<td><strong>Total Budgeted Revenues</strong></td>
<td><strong>243,427,462</strong></td>
<td><strong>247,063,462</strong></td>
</tr>
<tr>
<td>Centrally Managed Allocations</td>
<td>46,735,558</td>
<td>58,110,962</td>
</tr>
<tr>
<td>Division Allocations</td>
<td>196,691,904</td>
<td>188,952,500</td>
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<tr>
<td><strong>Total Budgeted Allocations</strong></td>
<td><strong>243,427,462</strong></td>
<td><strong>247,063,462</strong></td>
</tr>
</tbody>
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$3.6 

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# Allocation of New Operating Funds

<table>
<thead>
<tr>
<th>12,068 Res &amp; 360 Non-Res</th>
<th>Total FTES Estimate</th>
<th>12,428</th>
</tr>
</thead>
<tbody>
<tr>
<td>22/23 Base Increases reported late by CO</td>
<td>(1,406,000)</td>
<td></td>
</tr>
<tr>
<td>Student Basic Needs</td>
<td>276,000</td>
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<tr>
<td>Graduation Initiative 2025</td>
<td>1,130,000</td>
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<tr>
<td>22/23 Retirement Adjustment</td>
<td>2,623,000</td>
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<tr>
<td>Health Care Premiums 8%</td>
<td>1,984,000</td>
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</tr>
<tr>
<td>Prop &amp; Liab Insurance Premium</td>
<td>454,000</td>
<td></td>
</tr>
<tr>
<td>State University Grant Adjustment</td>
<td>(1,061,000)</td>
<td></td>
</tr>
<tr>
<td>Fee Revenue Change</td>
<td>(364,000)</td>
<td></td>
</tr>
<tr>
<td><strong>Total New Funding</strong></td>
<td><strong>3,636,000</strong></td>
<td></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 - $247.0 Million
  - STATE SUPPORT
  - TUITION & OTHER FEES

- Centrally Managed - $58.1 Million
  - Financial Aid, Utilities, Risk Pool, Capital Outlay, Health, CCF, SLF, etc.

- Division Allocations - $188.9 Million
  - President, Provost, Business & Finance, Student Affairs, Univ Advancement, & Information Technology

23/24 Amounts
Centrally Managed Allocations $58.1M

- Financial Aid $21.5M
- Utilities $8.2M
- Insurance $4.1M
- Health, CCF, SLF, MBA $10.6M
- Other Misc. $0.4M
- Capital Outlay $1.5M
- Strategic Initiative $2.0M
- Campus Priorities $9.8M

2023/24
Division Allocations $189M

- **President's Office**
  - $2.6M
  - 2%

- **Academic Affairs**
  - $116.3M
  - 62%

- **Business & Finance**
  - $24.9M
  - 13%

- **Student Affairs**
  - $17.6M
  - 9%

- **University Advancement**
  - $6.0M
  - 3%

- **Information Technology**
  - $21.5M
  - 11%

**2023/24**
Division Allocations $189M

**Provost/Academic Affairs $116.3M (62%)**
- Colleges
- Academic Senate
- Faculty Affairs & Success
- Graduate Studies
- International Education & Global Engagement
- Library
- Professional & Continuing Education
- Undergraduate Education and Academic Success
- CFAC Support
- Chico State Enterprises
- Other Funds

**Business & Finance $24.9M (13%)**
- Financial Services
- Human Resources
- Procurement Services
- University Police
- FMS
- Risk Management
- Environmental Health and Safety
- Staff Council
- Title IX
- University Development
- University Public Engagement
- University Communications
- University Box Office
- Advancement
- Alumni Engagement
- Annual Giving

**Student Affairs $17.6M (9%)**
- Academic Advising
- Accessibility Resource Center
- Athletics
- Basic Needs
- Career Center and Student Employment
- Cross-Cultural Leadership Center
- Enrollment Management
- EOSP
- New Student Orientation and Transition Program
- Recreational Sports
- Student Learning Center
- Student Life and Leadership
- Student Rights & Responsibilities
- Wellcat Counseling Center
- Wellcat Health Center
- Wellcat Safe Place
- Wellcat Prevention
- University housing

**Information Technology $21.2M (11%)**
- Academic Technologies
- Office of the CIO
- Creative Media & Technologies
- Computing and Comm. Services
- Enterprise Applications
- Information Security
- Information Tech Admin Service Center
- Information Technology Services
- Institutional Research and Strategic Analytics
- Project Change Management Office
- Technology Equity and Inclusion

**President $2.6M (1%)**
- Tribal Relations
- Cal NAGPRA
- Native American Relations
- Diversity Office
- Campus Strategic Plans
- Native American Initiatives

**Univ Advancement $6.0M (3%)**
- University Development
- University Public Engagement
- University Communications
- University Box Office
- Advancement
- Alumni Engagement
- Annual Giving
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

2023/24 Campus Allocation
$1.7M

- Future Scholars
  $30K Scholarships
- Academic Affairs
  $1.2M Campus Based
  $86K Teacher Diversity
- Information Technology
  $145K Campus Base
- Student Affairs
  $119K Retention
  $35K Orientation
- President's Office
  $100K Campus Based

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

**2023/24**
- Est Fee Rev
  - $5.5M

**Athletics & Rec Sports**
- $4.1M

**IRA Programs**
- $1.4M

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]

<table>
<thead>
<tr>
<th>College</th>
<th>%</th>
<th>2023-2024 Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>College of Agriculture</td>
<td>5%</td>
<td>$17,360</td>
</tr>
<tr>
<td>Behavioral &amp; Social Science</td>
<td>5%</td>
<td>$19,580</td>
</tr>
<tr>
<td>College of Business</td>
<td>7%</td>
<td>$34,110</td>
</tr>
<tr>
<td>Communication &amp; Education</td>
<td>19%</td>
<td>$81,320</td>
</tr>
<tr>
<td>Engineering Comp Sci &amp; Cnst Mg</td>
<td>18%</td>
<td>$82,070</td>
</tr>
<tr>
<td>Humanities &amp; Fine Arts</td>
<td>13%</td>
<td>$58,460</td>
</tr>
<tr>
<td>Natural Sciences</td>
<td>33%</td>
<td>$137,100</td>
</tr>
<tr>
<td>BCCER Funding</td>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td>100%</td>
<td><strong>$460,000</strong></td>
</tr>
</tbody>
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2023/24 Revenue Est. $460,000
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/

$2,555,000 Revenue Estimate
($843,000) Financial Aid Set-aside
($100,000) SLC Funding
($100,000) CCF Augment

$1,512,000 Award Amount

23/24 Fee
$196 per AY
Self-Support Funds - State

- Revenues must cover expenditures
- Do not receive state support
- Annual debt costs for infrastructure improvements:
  - Housing - $3.5M
  - Parking - $636K

2023/24 Projected Revenues

<table>
<thead>
<tr>
<th>Department</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Housing</td>
<td>$19.9M</td>
</tr>
<tr>
<td>Professional &amp; Continuing Education (PCE)</td>
<td>$9.2M</td>
</tr>
<tr>
<td>Parking</td>
<td>$1.2M</td>
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Auxiliary Organization Funds

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

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<tr>
<td>AS</td>
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<tr>
<td>CSE</td>
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<tr>
<td>UF</td>
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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](http://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](http://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)
Questions?

Thank you for attending.

Presentation available on University Budget website.

[csuchico.edu/bud/transparency-reporting.shtml]

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