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
  - Student Health
  - CCF
  - SLF
  - MBA
- Other Funds
  - IRA
  - Lotter

Auxiliary Funds
- Self Support
  - Housing
  - PCE
  - Parking
- 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

- Other Fees & Revenue: 63%
- Tuition Fees: 30%
- State Support Allocation: 7%

2023/24
## CSU, Chico Operating Budget

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

$3.6$ M
## Allocation of New Operating Funds

<table>
<thead>
<tr>
<th>Description</th>
<th>Total FTES Estimate</th>
<th>12,428</th>
</tr>
</thead>
<tbody>
<tr>
<td>12,068 Res &amp; 360 Non-Res</td>
<td></td>
<td></td>
</tr>
<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>
<td></td>
</tr>
<tr>
<td>Graduation Initiative 2025</td>
<td>1,130,000</td>
<td></td>
</tr>
<tr>
<td>22/23 Retirement Adjustment</td>
<td>2,623,000</td>
<td></td>
</tr>
<tr>
<td>Health Care Premiums 8%</td>
<td>1,984,000</td>
<td></td>
</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>
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</table>

**Central, Mandatory Costs**

**Incremental Adjustments**
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](http://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
- Utilities $8.2M
- Insurance $4.1M
- Health, CCF, SLF, MBA $10.6M
- Campus Priorities $9.8M
- Strategic Initiative $2.0M
- Capital Outlay $1.5M
- Other Misc. $0.4M

2023/24
Centrally Managed Allocations $58.1M

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

2023/24
Division Allocations $189M

2023/24

- Academic Affairs - $116.3M
- Student Affairs - $17.6M
- Business and Finance – $24.9M
- Information Technology – $21.5M
- President's Office - $2.6M
- University Advancement - $6.0M
### Division Allocations $189M

<table>
<thead>
<tr>
<th>Division</th>
<th>Allocation</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provost/Academic Affairs</td>
<td>$116.3M</td>
<td>62%</td>
</tr>
<tr>
<td>Business &amp; Finance</td>
<td>$24.9M</td>
<td>13%</td>
</tr>
<tr>
<td>Univ Advancement</td>
<td>$6.0M</td>
<td>3%</td>
</tr>
<tr>
<td>Student Affairs</td>
<td>$17.6M</td>
<td>9%</td>
</tr>
<tr>
<td>Information Technology</td>
<td>$21.2M</td>
<td>11%</td>
</tr>
<tr>
<td>President</td>
<td>$2.6M</td>
<td>1%</td>
</tr>
</tbody>
</table>

#### Provost/Academic Affairs $116.3M (62%)
- Academic Senate
- College of Agriculture
- Coll of Behavioral & Social Sci
- College of Business
- Coll of Communication & Educ
- Coll of Engnr CompSci & Const Mg
- Coll of Humanities & Fine Arts
- College of Natural Sciences
- Faculty Affairs and Success
- Faculty Development
- Graduate School
- Int'l Educ and Global Engage
- Library Services
- Professional & Continuing Educ
- Provost Office
- Academic Affairs Reserve
- Undergraduate Education

#### Business & Finance $24.9M (13%)
- B&F Cost Recovery
- Enterprise Risk Management
- Facilities Management & Svcs
- Financial Services
- Human Resources
- Procurement & Distributn Svcs
- B&F Reserve
- Staff Council
- University Police
- Vice Pres Business & Finance

#### Univ Advancement $6.0M (3%)
- Alumni
- Advancement Svcs & Annual Fund
- Commencement
- University Communications
- University Development
- University Public Engagement
- Vice Pres University Advancement

#### Student Affairs $17.6M (9%)
- Academic Advising
- Accessibility Resource Center
- Athletics
- Basic Needs Project
- Career Center
- Cross-Cultural Leadership Ctr
- Enrollment Management
- Early Outreach & Support Prgms
- Orientation & New Stdnt Prgms
- Recreational Sports
- Student Affairs Reserve
- Student Cond, Rights & Resp
- Student Learning Center
- Student Life And Leadership
- University Housing
- Vice Pres Student Affairs
- WellCat Health Center
- WellCat Services
- Student Health Services

#### President $2.6M (1%)
- Diversity & Inclusion
- President
- Tribal Relations
  - Cal NAGPRA
  - Native American Relations

#### Information Technology $21.2M (11%)
- Academic Technologies
- Computing & Communication Svcs
- Office of the CIO
- Creative Media & Technology
- Enterprise Applications
- Institutional Rsrch & Data Svc
- Information Security
- IT Support Services
- Technology Equity & Inclusion
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](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](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>
</table>

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

<table>
<thead>
<tr>
<th>Department</th>
<th>Projected Revenues</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>
</tr>
</tbody>
</table>
Auxiliary Organization Funds

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

- Fiduciary responsibility to governing boards

2023/24 Projected Revenues

- AS: $22.2M
- CSE: $45.9M
- UF: $10.9M
Important Budget Terms

**BASE**

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

**ONETIME**

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

- Where does the money come from and what are the eligible uses? UNVIERSITY 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
Budget and Finance Help

How can I access the university’s financial information?

✓ Insight Reporting
   http://www.csuchico.edu/far/insight-reporting.shtml

✓ University Funding Sources
   csuchico.edu/bud/univ-fund-matrix.shtml

✓ CFS Data Warehouse
   www.csuchico.edu/bud

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.

csuchico.edu/bud/transparency-reporting.shtml

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