University Budget Committee
Agenda

4. Academic Affairs Budget Model Update
5. Continuing Education Funds (CERF)
6. University Division Reserves Overview
7. Capital Projects Update
8. Current University Budget Resources
9. Tutorial of OpenGov (9:35am)
Academic Affairs Budget Model Update

- **2015-16 Actual Allocation – Provost Elrod Model**
- **Spring 2016 – Compared Models and Distributions:**
  - **2015-16 Hypothetical Allocation – Prior Models (ABC-DE)**
  - **2016-17 Preliminary Allocation – Prior Models (ABC-DE)**
  - **Model Refinement**
Regional & Continuing Education

California State University, Chico

General Fund

Student & program support for state-support degree completion programs:
- Chico Distance & Online Education
- University Center Redding

Continuing Education Revenue Fund (CERF)

Self-support credit offerings:
- Special session degree courses, credentials & degree programs
- Summer and Winter Sessions
- Open University
- Early Start Program (ESP)

CSU, Chico Research Foundation

Conferences, institutes, and extension workshops (non-credit offerings):
- American Language & Culture Institute (ALCI)
- Osher Lifelong Learning Institute (OLLI)
- Expanded Learning Conference
- Project Lead The Way (PLTW)

University Foundation

Scholarships & endowments:
- OLLI Annual Fund
- OLLI endowment
- Osher Reentry Scholarship Program endowment
Established in the California Education Code 89704:

“All revenues … shall be deposited to the credit of the State University Continuing Education Revenue Fund…for the support and development of self-supporting instructional Programs of the California State University.”

A state, non-general fund enterprise fund, managed in an Extended Education Local Trust Fund.
CERF Revenue & Costs

Designated “C accounts” unique to CERF
(as opposed to “G” General Fund Accounts or “T” Trust Accounts)

Revenues: Campus approved per unit fees collected from students enrolling in any self-support credit offerings deposited into a CERF Operations Fund

- Other CERF Funds: CERF Construction, CERF Maintenance and Equipment and CERF Partners Accounts

Expenses: Direct and indirect expenses, including cost recovery. Cost recovery is defined as “services, products, and facilities provided to extended education and to CSU auxiliary organizations are properly and consistently recovered with cash and/or a documented exchange of value.” (EO 1000)
CERF Costs by Type
FY15-16 Estimated

- Direct Program Cost: $79,489 (2%)
- Instruction: $1,564,739 (33%)
- Summer Grants: $276,500 (6%)
- RCE Overhead: $1,022,117 (22%)
- Cost Recovery: $1,482,961 (31%)
- Campus Partner Revenue: $295,195 (6%)
CERF Overhead
FY15-16 Estimated

- Salary & Benefits: $821,235 (84%)
- Operating Costs: $126,858 (13%)
- Credit Card Fees: $32,751 (3%)
CERF Paid Cost Recovery
FY15-16 Estimated

- VPBF: $293,276 (20%)
- CSU Pro Rata, CO Admin: $122,748 (8%)
- President/Capital Projects: $100,000 (7%)
- VPSA: $235,715 (16%)
- VPAA: $680,529 (46%)
- Risk Pool/Water/Enterprise: $50,693 (3%)
# Cost Recovery for VPAA ~ Student Credit Unit (SCU) Methodology for

<table>
<thead>
<tr>
<th>Session</th>
<th>VPAA - Colleges</th>
<th>VPAA - IRES</th>
<th>VPAA - Library</th>
<th>VPAA - Provost</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rationale</strong></td>
<td>Cost recovery to offset instructional costs and indirect costs for scheduling and planning state-supported courses.</td>
<td>Cost recovery for IRES indirect to support program admin and student access to email, LMS.</td>
<td>Cost recovery for Library indirect to support student access to MLIB services.</td>
<td>Cost recovery for VPAA indirect.</td>
</tr>
<tr>
<td><strong>Metric</strong></td>
<td>$39/SCU</td>
<td>$5.75/SCU (separate from SLA).</td>
<td>$4.95/SCU</td>
<td>$19/SCU</td>
</tr>
<tr>
<td><strong>Winter Session</strong></td>
<td>Cost recovery for indirect support (e.g., creating class schedules and assigning faculty).</td>
<td>Cost recovery for IRES indirect to support program admin and student access to email, LMS.</td>
<td>Cost recovery for Library indirect to support student access to MLIB services.</td>
<td>Cost recovery for VPAA indirect plus Faculty Affairs HR allocated by proportion of instructional salaries.</td>
</tr>
<tr>
<td><strong>Metric</strong></td>
<td>$18/SCU for lecture courses; $22/SCU for lab courses</td>
<td>$5.75/SCU</td>
<td>$4.95/SCU</td>
<td>$5/SCU for Provost Office cost recovery. Cost recovery for Faculty Affairs HR established by MOU.</td>
</tr>
<tr>
<td><strong>Special Session</strong></td>
<td>Cost recovery for indirect support (e.g., creating class schedules and assigning faculty).</td>
<td>Cost recovery for IRES indirect to support program admin and student access to email, LMS.</td>
<td>Cost recovery for Library indirect to support student access to MLIB services.</td>
<td>Cost recovery for VPAA indirect plus Faculty Affairs HR allocated by proportion of instructional salaries.</td>
</tr>
<tr>
<td><strong>Metric</strong></td>
<td>$18/SCU</td>
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<td>$4.95/SCU</td>
<td>$5/SCU for Provost Office cost recovery. Cost recovery for Faculty Affairs HR established by MOU.</td>
</tr>
</tbody>
</table>

**Direct costs paid directly, e.g., Dial Tone/Data Port Charges, IRES Service Level Agreement (SLA), Graduate Studies.**

**Additional cost recovery billed directly includes:** Faculty Affairs HR, Enterprise Operations.
Campus Partner Funds

After all direct and indirect costs are covered, all remaining funds distributed:

• 90% to Colleges
• 10% to Provost’s Office

Campus Partner Agreements: Effective through June 30, 2016

• Funds are for program development/investments
• Campus partner funds expenditure matrix
## Campus Partner Funds

### CERF C4401 Campus Partner Funds Expenditure Matrix

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Type of Expense</th>
<th>Maximum Annual Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conduct regional outreach and beyond to identify, create, and promote self-support programming opportunities/new self-support courses and degree programs</td>
<td>New and updated course development</td>
<td>Up to $12,800 per 3 unit course not to exceed 125% workload or .2 buyout + full benefits per faculty</td>
</tr>
<tr>
<td></td>
<td>Program development: certificate or degree (includes program design, admissions requirements, curriculum approval, etc.)</td>
<td>1/10 of annual salary overload pay per term/session not to exceed 125% workload or .2 buyout + full benefits per faculty per term</td>
</tr>
<tr>
<td></td>
<td>Instructional design services for online/hybrid</td>
<td>$1000 per individual course</td>
</tr>
<tr>
<td></td>
<td>Dean/Chair travel, printing, and supplies for program</td>
<td>$1750 per person</td>
</tr>
<tr>
<td></td>
<td>Technology Support: Hardware and software</td>
<td>$3000 per faculty member; every 3 years for hardware</td>
</tr>
<tr>
<td>Support excellence in teaching and learning.</td>
<td>Materials to support new or updated course</td>
<td>$500 per course</td>
</tr>
<tr>
<td></td>
<td>Faculty professional development to include travel; hospitality for recognition, except retirement.</td>
<td>$1750 per faculty</td>
</tr>
<tr>
<td></td>
<td>Tutoring/mentoring services for self-support students; graders for summer/winter session only</td>
<td>Up to $12/hour</td>
</tr>
<tr>
<td></td>
<td>Equipment enhancements for student success</td>
<td>up to 25% of purchase price; 75% or balance of general fund; no other sources other than donor funds</td>
</tr>
<tr>
<td>Enhance administrative efficiencies of departments that serve self-support students.</td>
<td>Advising and program information</td>
<td>$500 per department</td>
</tr>
<tr>
<td></td>
<td>Technology Support: Hardware/technology tools and software</td>
<td>$3000 per department</td>
</tr>
<tr>
<td></td>
<td>College/department staff recognition and professional development to include travel; no retirement hospitality expenses</td>
<td>$500 per person</td>
</tr>
<tr>
<td>Foster incubation of new ideas and innovation.</td>
<td>Journal and other subscriptions, teaching supplies, classroom tools, etc.</td>
<td>$500 per department</td>
</tr>
<tr>
<td>Recruiting /Special Events</td>
<td>Information meetings for prospective target audiences, including hospitality/refreshments</td>
<td>$1250/event</td>
</tr>
<tr>
<td></td>
<td>Campus events</td>
<td>$5000/event; exclusive to services covered by the Facility and Equipment Request Form (FERF)</td>
</tr>
</tbody>
</table>
# University Division Reserves

## What is a reserve?

Reserves are **one-time** funds from an accumulation of revenues less expenditures.

Reserves are used to address specific one-time expenses that are **not** recurring.

## Examples

- Renovations or refreshes including technology and classrooms
- New initiatives
- Emergencies
- Deferred Maintenance

## Other Terminology

- Fund Balance
- Net Assets
- Rollover
- Carry Forward Balance

---

*Other Sources: [Feb 2015 UBC](#), [Dec 2015 Campus Budget Basics](#), & [Feb 2016 UBC](#)*
Reserves

Policy: ICSUAM¹ 2001-00 (effective 10/1/2015)

• CSU Operating Fund may establish reserves for economic uncertainties of up to one-half of the projected annual operating budget

• Additionally, reserves may be designated for other purposes:
  • Specific capital projects or renovation
  • Facilities maintenance and repair
  • Catastrophic events

• Policy applies to reserves in other CSU funds (IRA, Lottery, Housing, Parking, Cont Ed, etc.)

• Annual reporting oversight by Systemwide Budget Office

¹Integrated California State University Administrative Manual
## One-Time Reserve Balances

as of 6/30/14

<table>
<thead>
<tr>
<th>CSU Fund Name</th>
<th>President</th>
<th>VPAA</th>
<th>VPBF</th>
<th>VPSA</th>
<th>VPUA</th>
<th>Enterprise</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>13/14 Campus Budget Plan:</strong></td>
<td>*</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VP Division %</td>
<td></td>
<td>75.2%</td>
<td>15.9%</td>
<td>6.2%</td>
<td>2.7%</td>
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<tr>
<td>CSU Operating Fund Base Budget</td>
<td>$869,167</td>
<td>$106,268,904</td>
<td>$22,434,833</td>
<td>$8,726,796</td>
<td>$3,886,002</td>
<td>$1,464,645</td>
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<tr>
<td>Student Health Center Budget</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$4,150,000</td>
</tr>
<tr>
<td><strong>Reserves:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CSU Operating Fund - G1006</td>
<td>$37,887</td>
<td>$27,379,256</td>
<td>$9,897,410</td>
<td>$7,809,932</td>
<td>$3,625,158</td>
<td>$159,870</td>
</tr>
<tr>
<td>Student Health Center</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$3,174,192</td>
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<tr>
<td>Misc Other Funds</td>
<td></td>
<td>$988,346</td>
<td>$265,564</td>
<td></td>
<td></td>
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<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>$28,367,602</td>
<td>$10,162,974</td>
<td>$10,984,124</td>
<td>$3,625,158</td>
<td>$159,870</td>
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<tr>
<td><strong>4 months of Reserves</strong></td>
<td></td>
<td>$289,722</td>
<td>$35,422,968</td>
<td>$7,478,278</td>
<td>$4,292,265</td>
<td>$1,295,334</td>
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<tr>
<td>Lottery</td>
<td>$864,167</td>
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<td></td>
<td>$1,924</td>
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<tr>
<td>Instructionally Related Activities Fees</td>
<td>$905,503</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$311,629</td>
</tr>
</tbody>
</table>

* - figures can be found in campus budget plan at www.csuchico.edu/bud/budgetplans/index.shtml

# - Additional $4.7M encumbered for capital projects & $1.5M for other general encumbrances

* reserves must cover deferred maintenance projects and minor capital outlay as no funding from State/CO

---

Presented at February 13, 2015  
UBC
Reserves

Presented at
February 5, 2016
&
March 25, 2016
UBC
# Reserve Balances - CSU Operating Fund

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>President</td>
<td>$96,997</td>
<td>$54,075</td>
<td>$55,204</td>
<td>$37,887</td>
<td>$2,534</td>
<td>$-0-</td>
</tr>
<tr>
<td>Provost/VPAA</td>
<td>$21,961,472</td>
<td>$22,839,965</td>
<td>$23,384,274</td>
<td>$27,379,256</td>
<td>$20,072,099</td>
<td>$17,000,000</td>
</tr>
<tr>
<td>VPBF</td>
<td>$10,338,392</td>
<td>$9,390,715</td>
<td>$11,278,972</td>
<td>$9,897,410</td>
<td>$11,231,515</td>
<td>$8,215,000</td>
</tr>
<tr>
<td>VPSA</td>
<td>$4,209,824</td>
<td>$5,823,091</td>
<td>$7,439,036</td>
<td>$7,809,932</td>
<td>$8,589,539</td>
<td>$5,721,500</td>
</tr>
<tr>
<td>VPUA</td>
<td>$1,987,117</td>
<td>$2,680,307</td>
<td>$3,033,268</td>
<td>$3,625,158</td>
<td>$3,656,994</td>
<td>$4,225,000</td>
</tr>
<tr>
<td>Enterprise</td>
<td>$(68,490)</td>
<td>$15,097</td>
<td>$(3,647)</td>
<td>$159,870</td>
<td>$1,512,233</td>
<td>$50,000</td>
</tr>
</tbody>
</table>

*CSU Operating Fund includes State General Fund Allocation plus Tuition Fee Revenue*
## Reserve Balances – Other Funds

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Continuing Education</td>
<td>$5,330,032</td>
<td>$4,372,521</td>
<td>$2,048,760</td>
<td>$2,235,541</td>
<td>$2,533,418</td>
<td>$2,300,000</td>
</tr>
<tr>
<td>Campus Partners</td>
<td>$-0-</td>
<td>$1,531,936</td>
<td>$1,440,290</td>
<td>$983,977</td>
<td>$639,918</td>
<td>$620,000</td>
</tr>
<tr>
<td>Health Services</td>
<td>$3,017,478</td>
<td>$3,516,984</td>
<td>$3,556,623</td>
<td>$3,174,192</td>
<td>$2,464,303</td>
<td>$657,000</td>
</tr>
<tr>
<td>Housing</td>
<td>$13,088,978</td>
<td>$10,782,287</td>
<td>$9,209,675</td>
<td>$9,178,758</td>
<td>$12,401,306</td>
<td>$14,222,025</td>
</tr>
<tr>
<td>Parking</td>
<td>$4,140,838</td>
<td>$3,249,742</td>
<td>$3,834,867</td>
<td>$3,929,939</td>
<td>$3,955,860</td>
<td>$3,740,000</td>
</tr>
</tbody>
</table>
Capital Projects Update

Sandra Beck
Planning, Design & Construction

Go To Presentation
Current University Budget Resources

• University Budget Office [www.csuchico.edu/bud](http://www.csuchico.edu/bud)
  • Campus Budget Plans
  • UBC Presentations
  • Other Budget Presentations
  • Student Fee Information

• University Financial FAQ [www.csuchico.edu/univfinancialfaq/](http://www.csuchico.edu/univfinancialfaq/)

• CSU Budget Office [www.calstate.edu/budget/](http://www.calstate.edu/budget/)

• Academic Affairs Resource Allocation [www.csuchico.edu/vpaa/planning/resourceallocation/index.shtml](http://www.csuchico.edu/vpaa/planning/resourceallocation/index.shtml)
Tutorial of OpenGov

• CSU, Chico’s actual revenues and expenses by fiscal-year

• Financial data is available for 2013-14 and 2014-15
  *2015-16 will be available in August 2016

• Video Tutorial – Coming Soon
  https://www.youtube.com/watch?v=2hjEC_L9r3c&feature=youtu.be
Tutorial of OpenGov

Navigation Tips

• Views
• Filters
• Filters listed at top
• Drill down
• Reset
• Graph options
• Table view

Examples

• Using filters
  1. Financial Structure
     Fund ➔ Division ➔ Type (expense/revenue)
  2. Terminology
     Administration vs. Management
     Centrally Managed vs. University Wide

• Benefits
• Centrally Managed
• Help?

https://csuchicoca.opengov.com
Conclusion

• We welcome feedback, any questions?

• Presentation available online: http://www.csuchico.edu/bud/UBC.shtml

• Thank you for attending and have a great summer!
PAC Exterior Improvements

- Improvements over 5 years (Roof, Chiller, Rooms 132-Band Room & 134)
- Courtyard complete – October 2015
- Replace storefronts complete – January 2016
- Summer 2016
  - New Windows
  - Clean Brick, New exterior paint on concrete
  - Harlen Adams Lobby - Interior Refresh
- Total Project Cost: $5,600,000
- Current Scope: $2,560,000

<table>
<thead>
<tr>
<th>Amount</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,200,000</td>
<td>Campus Funds (B&amp;F)</td>
</tr>
<tr>
<td>$2,400,000</td>
<td>State Funds</td>
</tr>
</tbody>
</table>
Albert E. Warrens Center

- **Scope**
  - BRING BACK ORIGINAL Floor Plan (Historic), and enhance for event use
  - Improvements to house and grounds
  - Changes to kitchen, fireplace and new interior paint
  - Repair historic doors, new exterior paint, outdoor landscape and surface improvements

- **Schedule**
  - Design – Summer/Fall 2015
  - Est. Construction Start – **Summer** 2016

- **Status:** SHPO Process Underway…

*Construction will commence following SHPO approval*

- **Project Cost:** $1,750,000

<table>
<thead>
<tr>
<th>Amount</th>
<th>Source</th>
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<tbody>
<tr>
<td>$250,000</td>
<td>Campus Funds (B&amp;F)</td>
</tr>
<tr>
<td>$1,500,000</td>
<td>Foundation Funds (ARD)</td>
</tr>
</tbody>
</table>

Sacramento Slate Julia Morgan House (same exterior color as proposed)
Physical Science Bridge Replacement

- **Scope**
  - Replace pedestrian only bridge with Emergency Vehicle Access and pedestrian bridge

- **Schedule**
  - Design Complete – Spring 2015
  - Est. Construction Start – May 2016
  - Est. Construction Complete – October 2016

- **Project Cost:** $2,071,000

<table>
<thead>
<tr>
<th>Amount</th>
<th>Source</th>
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</thead>
<tbody>
<tr>
<td>$2,071,000</td>
<td>Campus Funds (B&amp;F)</td>
</tr>
</tbody>
</table>
Boiler-Chiller Plant Modifications

- **Scope**
  - Expand existing building to add one new and one future chiller
  - Replace original boilers
  - New cooling tower and TES tank

- **Schedule**
  - Design – Fall 2015/Spring 2016
  - Est. Construction Complete – Fall 2017

- **Project Cost: $19,900,000**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,900,000</td>
<td>Campus Funds (B&amp;F)</td>
</tr>
<tr>
<td>$8,000,000</td>
<td>Debt Financing</td>
</tr>
<tr>
<td>$10,000,000</td>
<td>State Funds (Infrastructure Improvement)</td>
</tr>
</tbody>
</table>
FUTURE PROJECTS
Siskiyou II – Science Building

- **Scope:** Replacement of Physical Science Building in Siskiyou Hall location
- **Schedule:** Approved by BOT, awaiting State funding
- **Project Cost:** $80,600,000

<table>
<thead>
<tr>
<th>Amount</th>
<th>Source</th>
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<tbody>
<tr>
<td>$7,000,000</td>
<td>Campus Funds (AA, BF, SA)</td>
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<tr>
<td>$73,600,000</td>
<td>State Funds</td>
</tr>
<tr>
<td>$1,500,000</td>
<td>Advancement Campaign for Equipment</td>
</tr>
</tbody>
</table>
Meriam Library --- Water Intrusion

- Remediation of water intrusion issue in basement of facility.
- Will bring non-functional space back to a usable level, providing additional program support space needed by the library.
- Project was initially estimated at over $5,000,000.
- Project Cost: $3,600,000

<table>
<thead>
<tr>
<th>Amount</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,500,000</td>
<td>2015/16 State Funds (Infrastructure Improvement)</td>
</tr>
<tr>
<td>$2,100,000</td>
<td>2016/17 State Funds (Deferred Maintenance)</td>
</tr>
</tbody>
</table>
Proposed College of Business

- **Scope:** Proposed new building for College of Business – need more space
- **Proposal:** Replace Glenn Hall with larger building – 70,000 GSF
- **Watercolors** -- to spur interest
- **Schedule:** Start date of late 2017 / early 2018 dependent on funding
- **Project Cost:** $55,000,000

<table>
<thead>
<tr>
<th>Amount</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>$12,500,000</td>
<td>State / Campus Pledge (debt)</td>
</tr>
<tr>
<td>$12,500,000</td>
<td>College Pledge (debt)</td>
</tr>
<tr>
<td>$30,000,000</td>
<td>Fundraising</td>
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</table>