

# CSUF Budget 101

*Resource Planning & Budget*



CALIFORNIA STATE UNIVERSITY  
**FULLERTON**<sup>TM</sup>

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# Topics

- Allocation of Funds from State to CSU and Campuses
  - State Sources & Uses of Funds and Budget Process
  - CSU Sources & Uses of Funds and Budget Process
  - Campus Source & Uses of Funds and Budget Process
- Budget Reports

# California State Budget

# State of California Budget Timelines

- CSU is a State Agency – Agency 6610

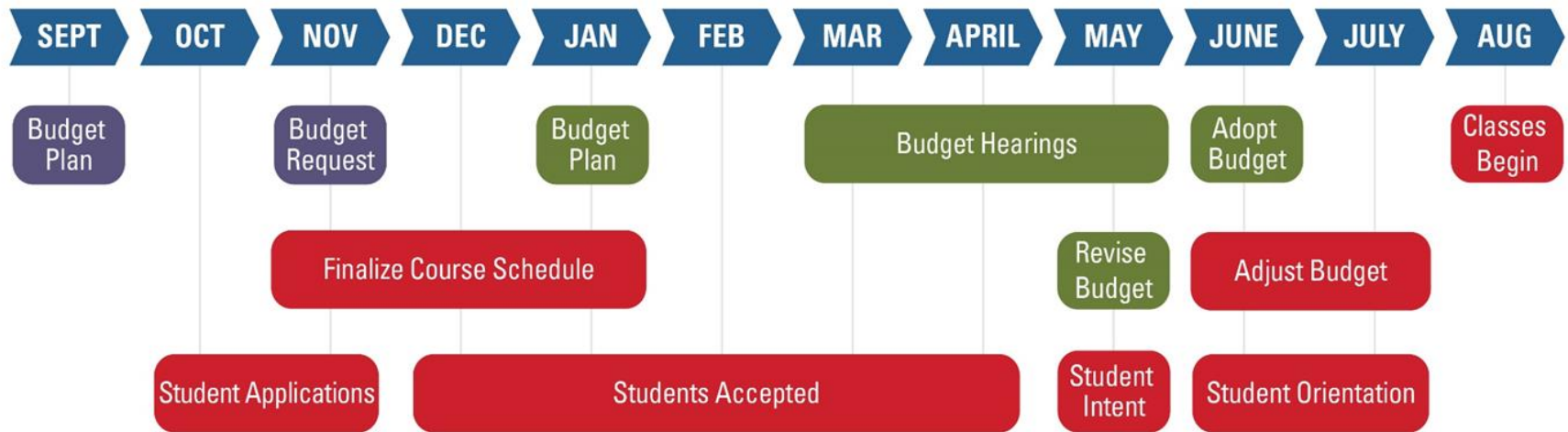
## State of California Budget Calendar

Agency Requests	November
Governor's Budget	January
Legislative Analyst	February
May Revise	May
Final Budget	July

- CSU Board of Trustees Submits Budget Request

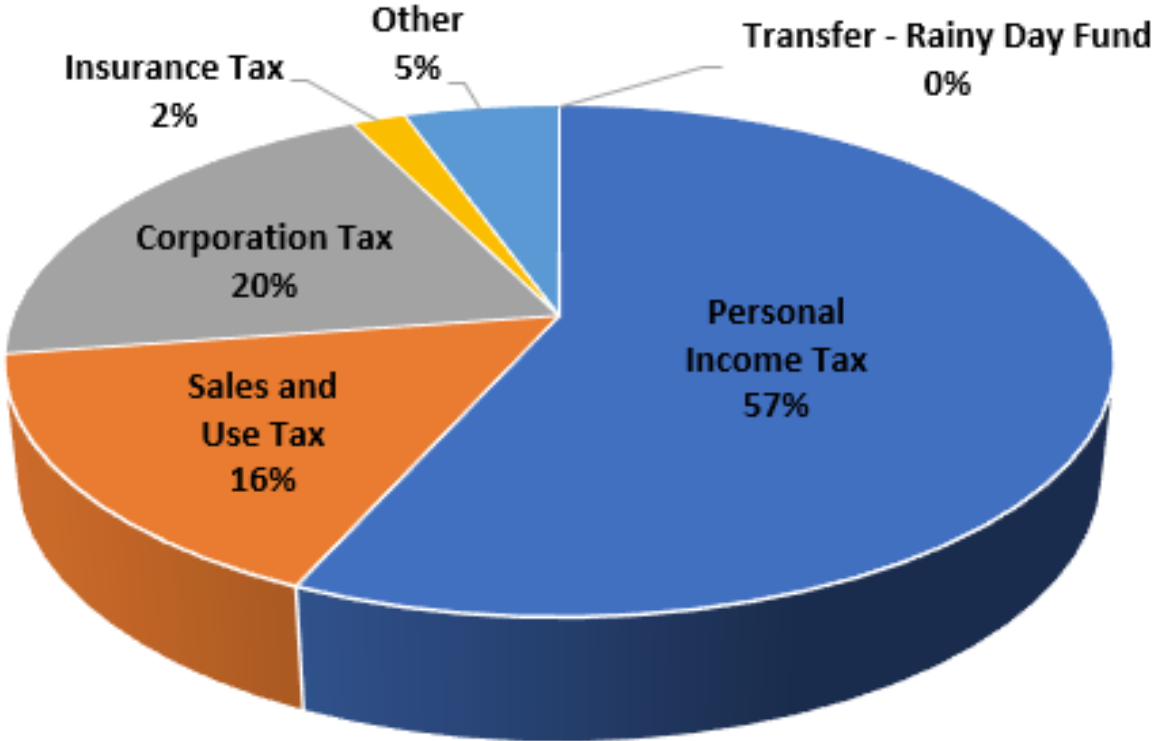
# CSU Budget Cycle & Timelines

## BUDGET TIMELINE

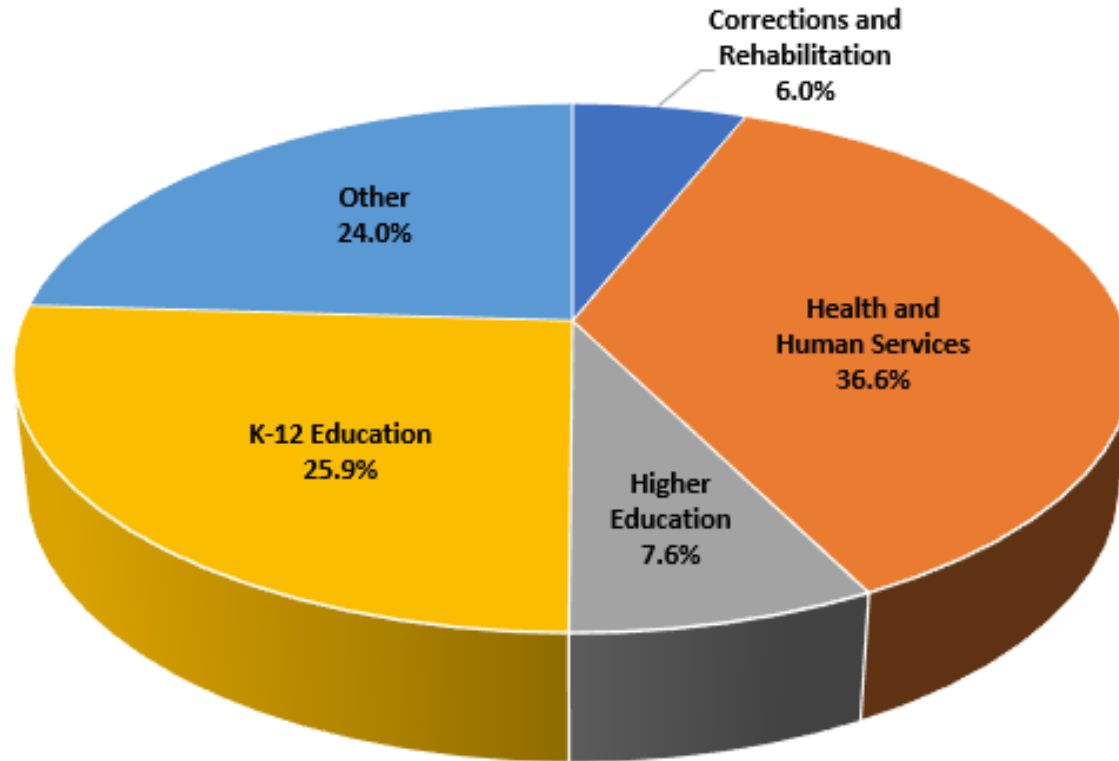


- STATE
- TRUSTEES
- CHANCELLOR/SYSTEM/CAMPUSES

# Sources of State General Fund Revenue



# State General Fund Expenditure Budget



# **CSU Operating Budget Source & Uses and Historical State Funding to CSU**

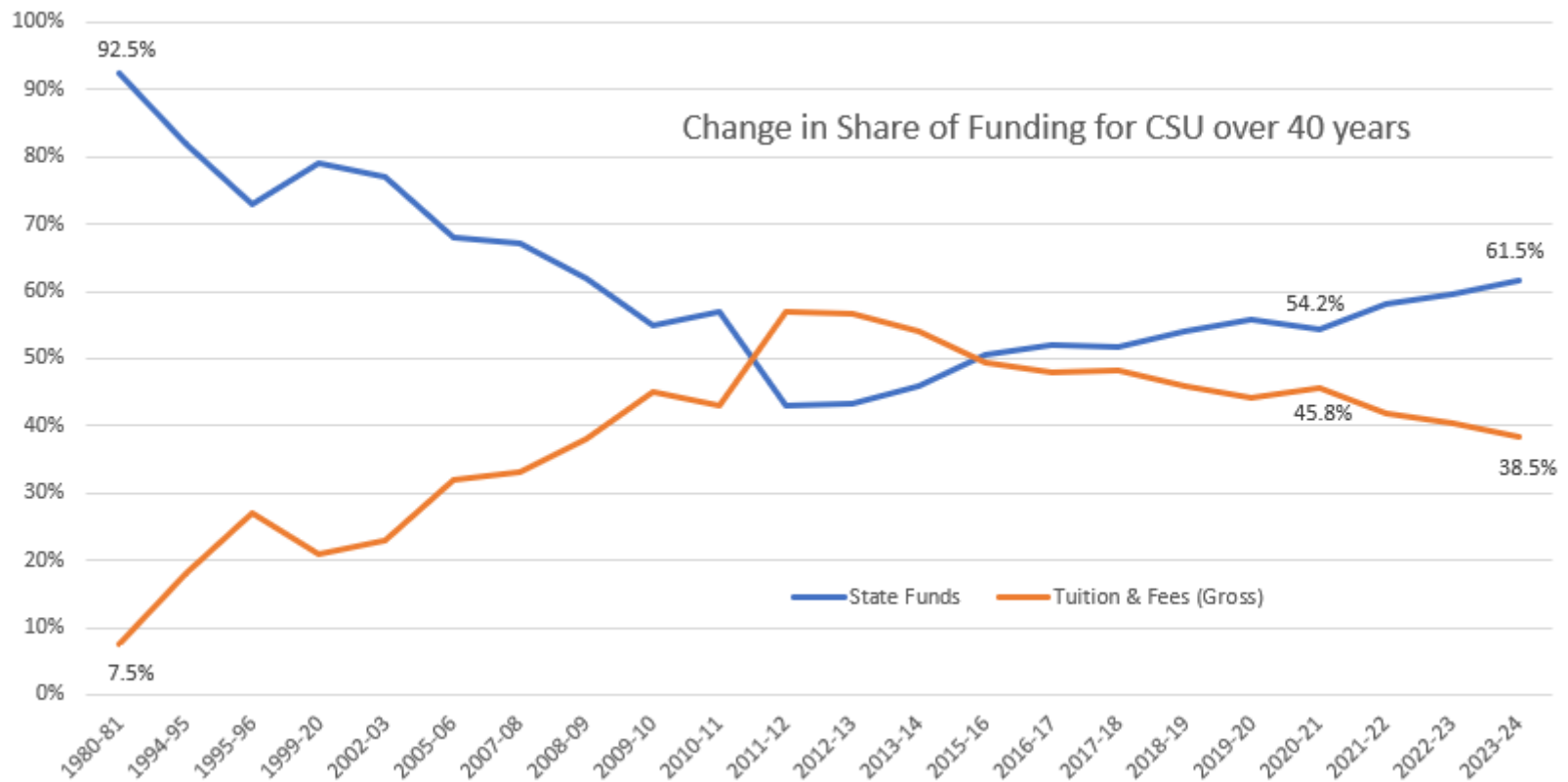


# Governor's Budget, CSU Request, Tuition Increase and Final Budget Allocation (Operating Budget)

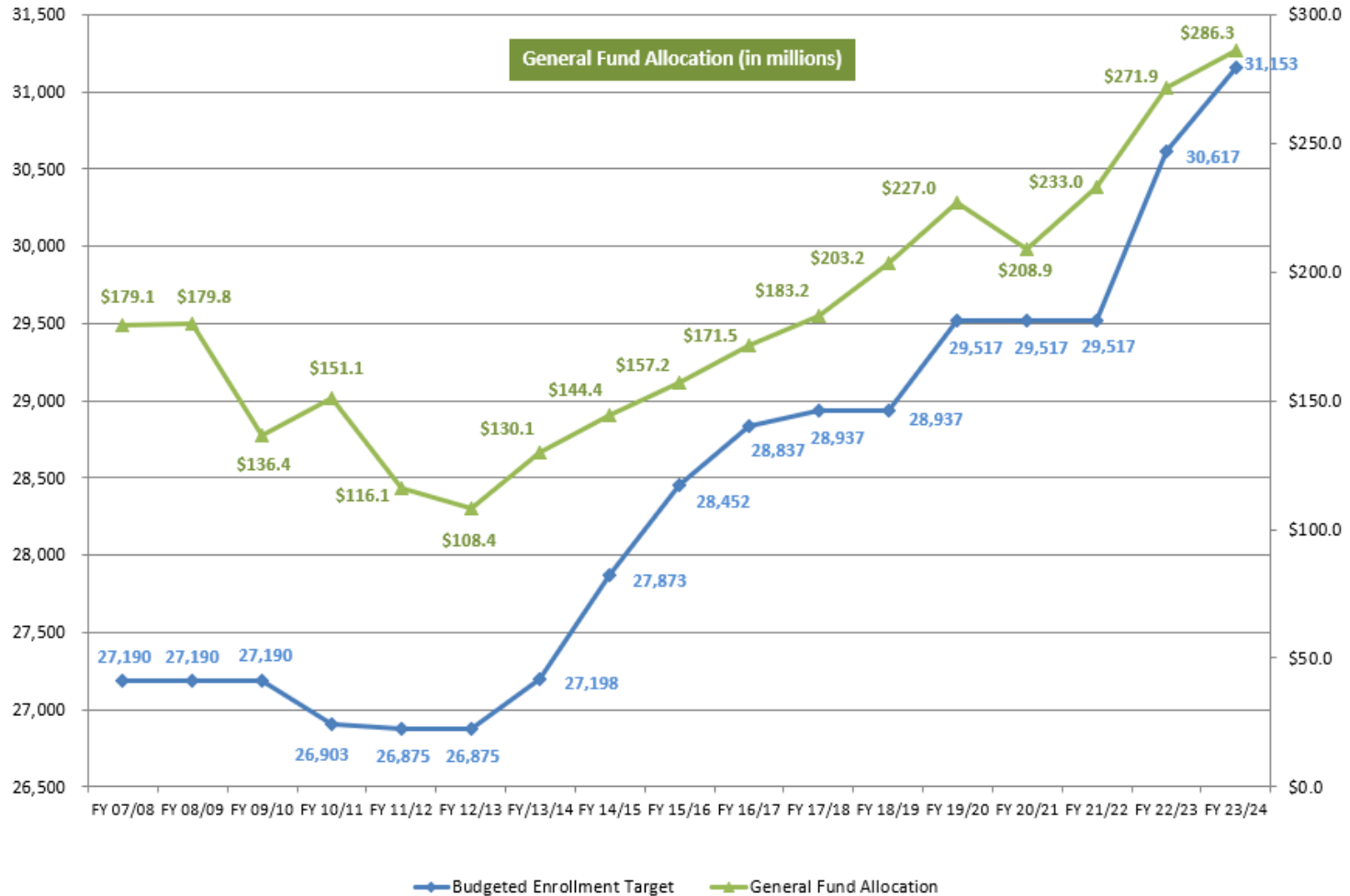
(in millions)

Fiscal Year	Governor's Budget	CSU Request	Final State Budget	Tuition Increase	Unfunded
2015-16	\$119.5	\$216.6	\$225.0		(\$8.4)
2016-17	\$140.4	\$241.7	\$154.0		\$87.7
2017-18	\$157.2	\$324.9	\$184.3	\$129.7	\$10.9
2018-19	\$92.1	\$263.0	\$197.2		\$65.8
2019-20	\$300.25	\$456.0	\$332.9		\$123.1
2020-21	\$199.0	\$563.8	(\$299.0)		\$862.8
2021-22	\$443.5	\$556.0	\$550.2		\$5.8
2022-23	\$304.1	\$715.5	\$365.7		\$349.8
2023-24	\$254.3	\$529.8	\$330.5		\$199.3
2024-25	TBD (Jan 2024)	\$557.4	TBD (Jun 2024)		

# Historical Trends of CSU Funding

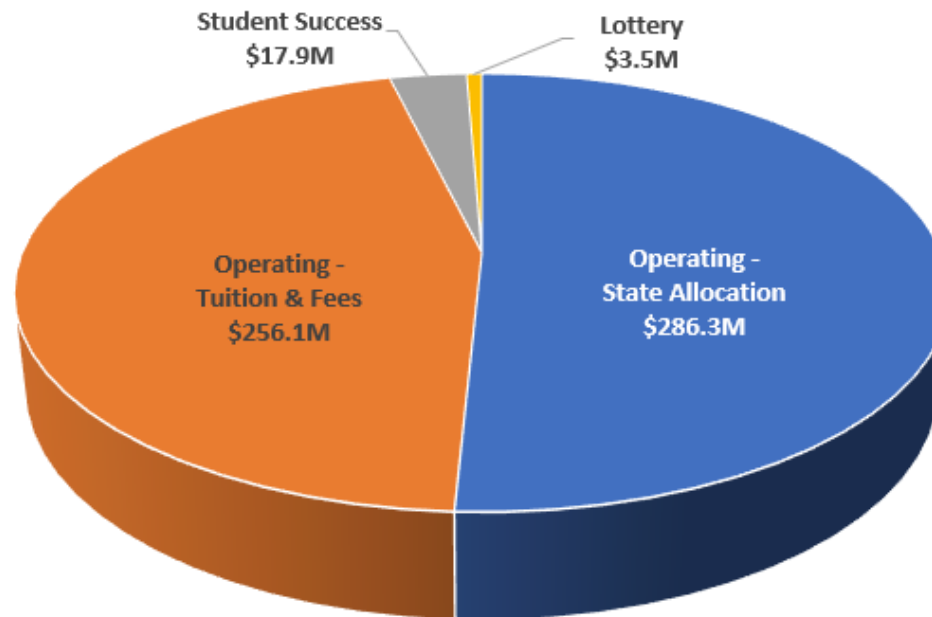


# Fullerton State Allocations FY 2007-08 to 23-24 and Resident FTES Enrollment FY 2007-23



# Fiscal Year 2023-24 CSUF Budget Core Operating Fund Budget

\$563.8M



# Campus Tuition & Fees Revenue

## Categories of Fees

### **Category I – System-wide**

- System-wide mandatory fees (Tuition, Non Resident Tuition, Doctoral Program Tuition, Tuition, Graduate Business Professional Fee & Application Fee)

### **Category II – Campus Based**

- Campus mandatory fees that must be paid to enroll in or attend the university

### **Category III – Course Fees**

- Course specific fees in support of state offered classes

### **Category IV – Fees for Service**

- Fees paid to receive materials, services, or for the use of facilities provided by the University; and fees or deposits to reimburse the university for additional costs resulting from dishonored payments, late submissions, or misuse of property or as a security or guaranty

### **Category V – Self-Support Admin Fees & Fines**

- Fees paid to self-support programs such as Extended Education, Parking, and Housing including materials and services fees, user fees, fines and deposits

### **Category VI – System-wide Voluntary Fees**

- System-wide voluntary fees such as Student Involvement & Representation Fee (SIRF)

# CSU Campus Allocations

- ◆ Baseline
  - Incremental Increase to Prior Year Base
- ◆ One-Time
  - Special Allocations

# Campus Allocations – Components

- ◆ Components/Variables
  - New Mandatory Costs (Health, Dental, Retirement, Compensation Increases)
  - Enrollment Growth
  - State University Grant/Pell Eligibility
  - CSU Priorities (Student Success/GI 2025)
  - Operation & Maintenances of New Facilities/Space
  - Other Special Allocations (if allocated in state budget)
- ◆ Historically Enrollment Based Funding
- ◆ State is Moving Toward Performance Based Funding (Improving Graduation Rate)

# Compensation & Benefits– CSU Level

- ◆ Components/Variables for allocation
  - Health
  - Dental
  - Retirement
  - Compensation
  - Minimum Wage Increase



# Enrollment Growth – CSU Level

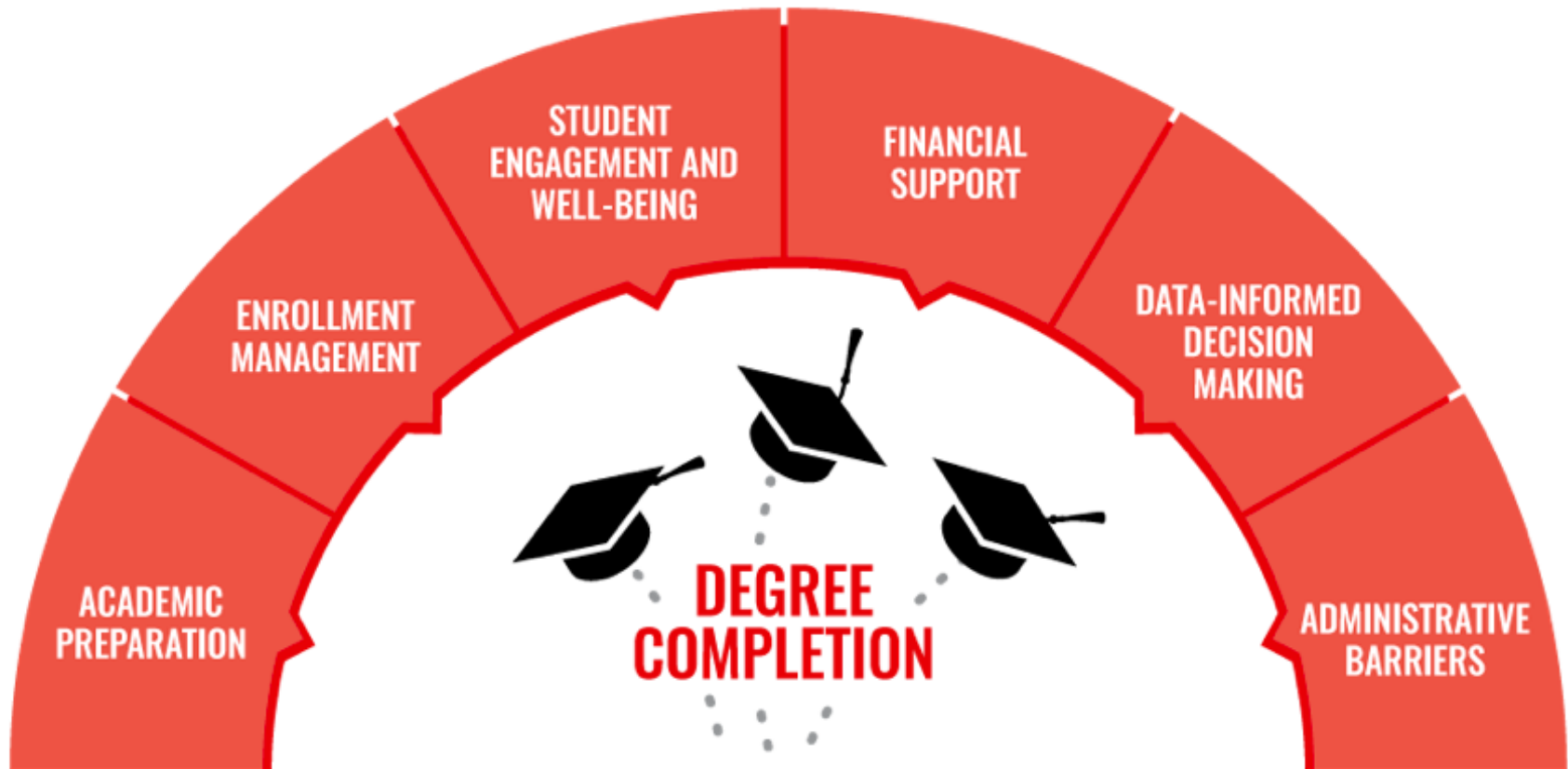
- ◆ Components/Variables for Funding Decisions
  - CSU enrollment target is determined by total new General Fund
  - Campus enrollment targets are set after a conversation between the Chancellor and Presidents
  - Local Demand
  - Campus Impaction Decisions
  - Balancing on-going new enrollment demands with increases in Average Unit Load
  - Overall Capacity

# Financial Aid/State University Grant – CSU Level

- State University Grant
- Governed by CSU (approx. 30% of Tuition)
- Incrementally Increased from Tuition
- Adjusted Annually
- Based on % of SUG Eligible Population by Campus and Actual Need

# Graduation Initiative Funding

## 6 Pillars of GI 2025



# Operation & Maintenance of New Facilities

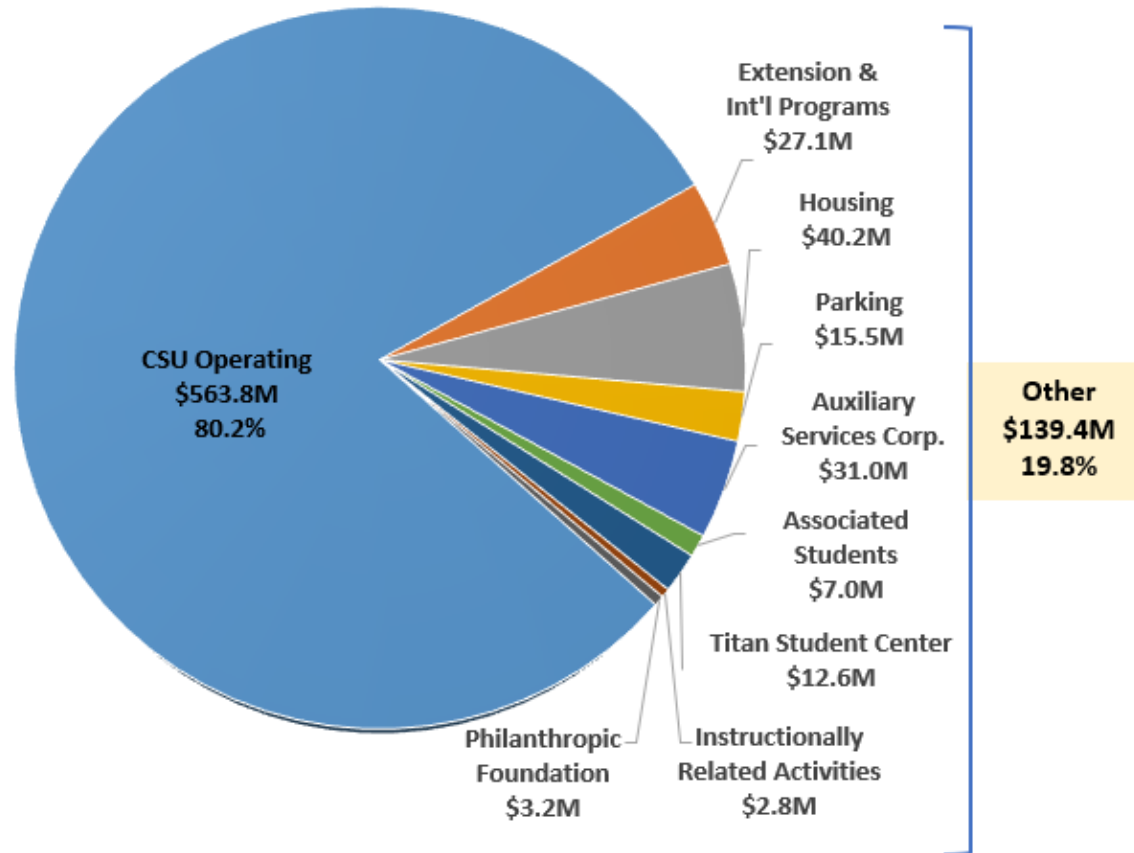
## Funding for Regular Maintenance of New Facilities

- Utilities
  - Building Maintenance
  - Custodial
  - Landscape
  - Administrative
- **Cost Standard should be more appropriately budgeted at \$21**
  - **The unfunded need have contributed to the growth in the deferred maintenance backlog to \$3.7 billion.**

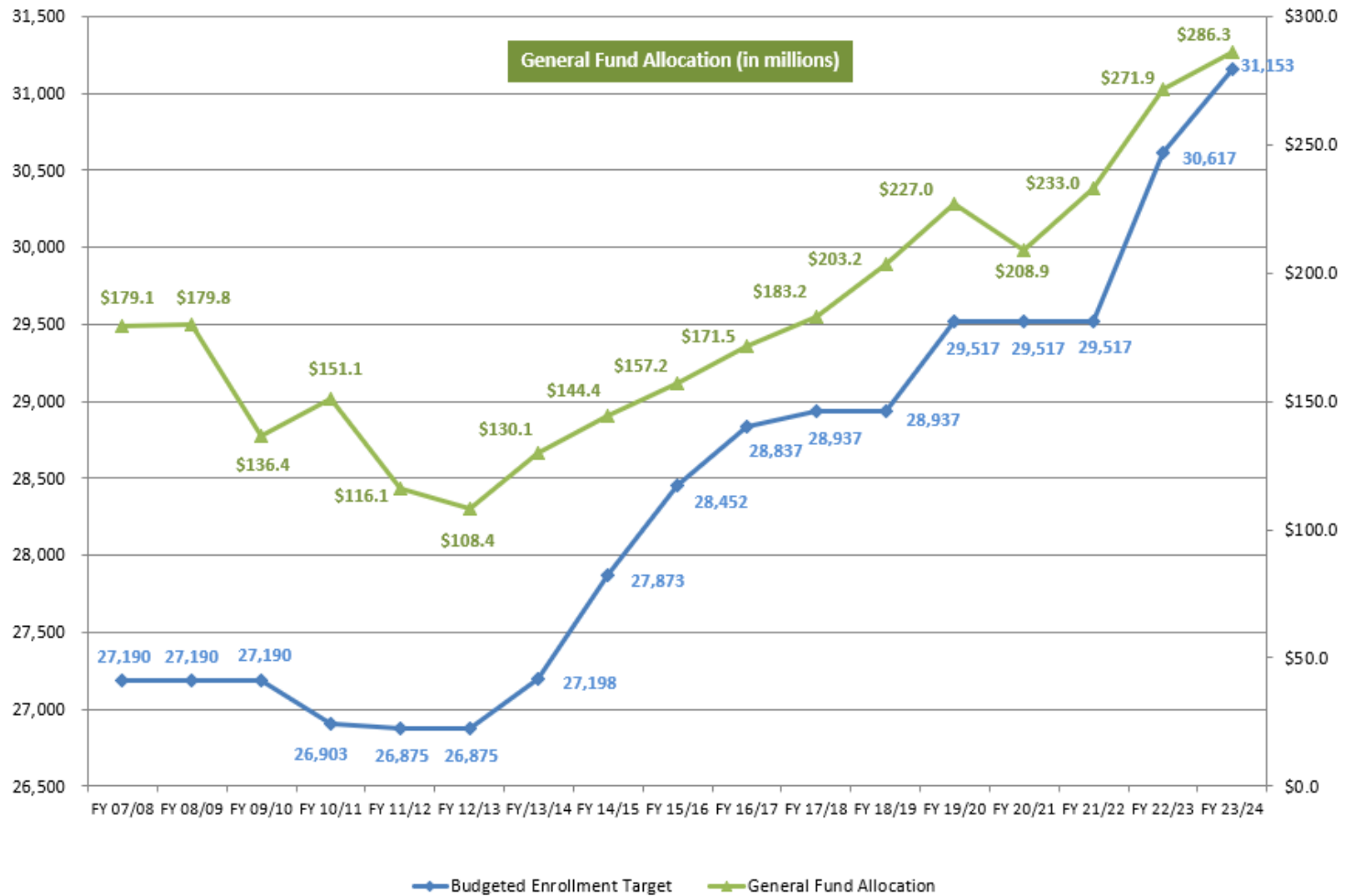
# **CSUF Funding Sources/Uses, Timelines & Allocation Process**

# Fiscal Year 2023-24 Campus Budget

\$703.2M

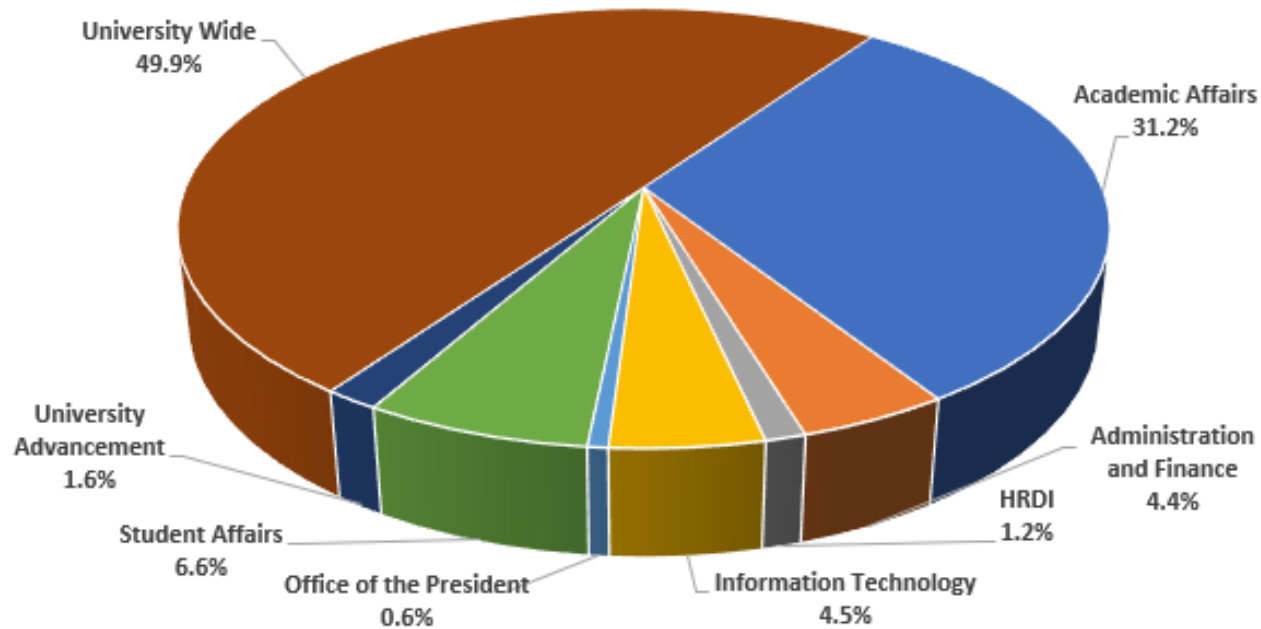


# Fullerton State Allocations FY 2007-08 to 23-24 and Resident FTES Enrollment FY 2007-23



# FY 2023-24 Operating Fund Baseline Budget (by Division)

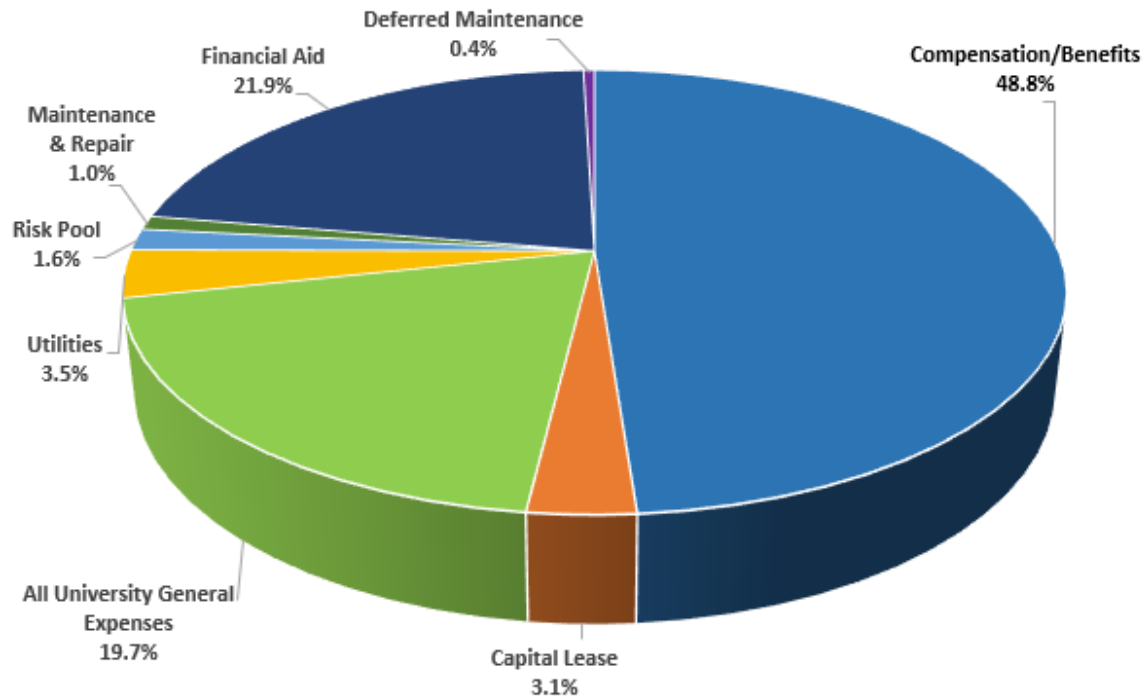
\$563.8M





# FY 2022-23 Operating Fund Baseline Budget (University-Wide)

\$281.2M



# University Budget Process & Timelines

- **July – September**

- New Fiscal Year
- President Approves Operating Budget
- University Allocates New Budget to Departments
- President Responds to PRBC
- PRBC Budget 101 Training

- **October – December**

- Publish Annual Budget Reports
- Academic Senate Fall “Fiscal State of the University Presentation”
- Submit Campus Budget Plan to Chancellor's Office

- **January – March**

- Budget Planning for Next Fiscal Year based on Governor's Budget
- 2<sup>nd</sup> Quarter / Mid-Year Divisional Budget Review
- Self-Support / Auxiliary Budget Proposals for New Fiscal Year
- PRBC Identifies and Drafts Letter to President

- **April - June**

- Academic Senate Spring “Fiscal State of the University Presentation”
- Divisions Prepare Budget Request for Cabinet Review
- Self-Support / Auxiliary Budget Proposals Reviewed
- 3<sup>rd</sup> Quarter Divisional Budget Review
- Budget Planning Revised based on May Review
- Self-Support / Auxiliary Budget Proposals Approved
- Fiscal Year End
- Divisions Revise Budget Requests for Cabinet Review

## BUDGET CYCLE & TIMELINES

AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL
<b>State / Legislature</b>											
					Governor's Budget Issued		Legislative Analyst Analysis	Legislative Hearings			
									May Revisé	Budget Signed	
<b>CSU Chancellor / Board of Trustees</b>											
Executive Council Review										Executive Council Review	
FTE \$ Target Allocated by CO											
Budget Advisory Com. Review	Statement of Priorities		Trustees Approve Next Year's Budget					Preliminary Campus Allocations		Final Campus Allocations	
<b>CSU Fullerton</b>											
					Self Support/Aux. Budget Proposals for New Fiscal Year			Self Support/ Aux. Budget Proposals Reviewed		Fiscal Year End	New Fiscal Year
President responds to PRBC	University Allocates New Budget to Departments				2nd Quarter / Mid-Year Divisional Budget Review			Academic Senate Spring Presentation	Self Support/Aux. Budget Proposals Approved		President approves Operating Budget
	PRBC Budget 101 Training	Publish Annual Budget Reports	Academic Senate Fall "Fiscal State of the University" Presentation		Budget Planning for Next Fiscal Year based on Governor's Budget	PRBC Identifies Priorities and Drafts Letter to President		Divisions Prepare Budget Requests for Cabinet Review	Budget Planning Revised based on May Revisé	Divisions Revise Budget Requests for Cabinet Review	Final Allocations from CSU & Final Division Budgets Approved

# Campus Budget Planning

## Revenues and Expenditures Variables

- New State/CSU Allocations
- CO's Allocated Resident Enrollment Target
- Past Trends
- Baseline/One-Time Budget
- Fee Rates
- Student Mix
- Campus Enrollment Plan
- Funded Enrollment
- Over-Enrollment
- Student Faculty Ratio (SFR)
- Tenure Track/Lecturer Ratio
- Fixed/Permanent Costs
- Marginal Costs
- Fee Waivers
- Campus Baseline Budgeted Enrollment (FTES, \$)
- Actual vs. Funded Enrollment Revenues
- Revenue Shortfall or Surplus – Variance from Funded Target

# Budget Reports

CALIFORNIA STATE UNIVERSITY, FULLERTON ›

Financial Services

## Resource Planning and Budget

SERVICES

FORMS

POLICIES

REPORTS

PRBC

TRAINING

ABOUT

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## . Reports, Facts, & Figures

### LIST OF ANNUAL OPERATING FUND BUDGET

#### Annual Operating Fund Budget

##### Current Year

###### FY 23/24

- [2023-24 Baseline Budget by Category](#)  
- [2023-24 Student Success Budget](#)  

##### Previous Years

###### FY 22/23

- [2022-23 4th Quarter Operating Fund Budget/Expenditure Report](#)  
- [2022-23 3rd Quarter Operating Fund Budget/Expenditure Report](#)  
- [2022-23 2nd Quarter Operating Fund Budget/Expenditure Report](#)  
- [2022-23 1st Quarter Operating Fund Budget/Expenditure Report](#)  
- [2022-23 Baseline Budget by Category](#)  
- [2022-23 Baseline Budget by Program](#)  

# Additional Information

<https://financialservices.fullerton.edu/budget/>

The screenshot shows the website header with the university name, navigation links, and a search bar. The main content area features a large banner with contact information for the Resource Planning & Budget department. Below the banner are three columns of service categories: Services, Forms, and Reports. At the bottom, there are three sections: Important Deadlines & Rates, Position Budgeting & Planning System, and Planning Resource Budget Committee (PRBC).

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Administration and Finance  
**Resource Planning and Budget**  
SERVICES FORMS AND POLICIES REPORTS PRBC ABOUT

**GET IN TOUCH**  
Resource Planning & Budget  
College Park Suite 300  
budget@fullerton.edu  
657-278-2512

**SERVICES**

- Budget Administration
- Planning, Analysis, & Decision Support
- More Services...

**FORMS**

- Budget Transfer Request (BTR)
- Payroll Expenditure Transfer (PET)
- More Forms...

**REPORTS**

- Annual Operating Fund Budget
- Auxiliary Budget
- More Reports, Facts, & Figures...

**Important Deadlines & Rates**

- 19/20 Budget Calendar
- Benefits Billing Rates (2019-20)
- Due Dates: 19/20 Payroll Expenditure Transfer & Budget Transfer Requests

**Position Budgeting & Planning System**

- Implementation and Training Resources

**Planning Resource Budget Committee (PRBC)**

- Academic Senate's PRBC Agendas, Minutes, Presentations, and Recommendations

# Questions?

contact: [budget@fullerton.edu](mailto:budget@fullerton.edu)