

# Principles of Budgeting

*Resource Planning & Budget*



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

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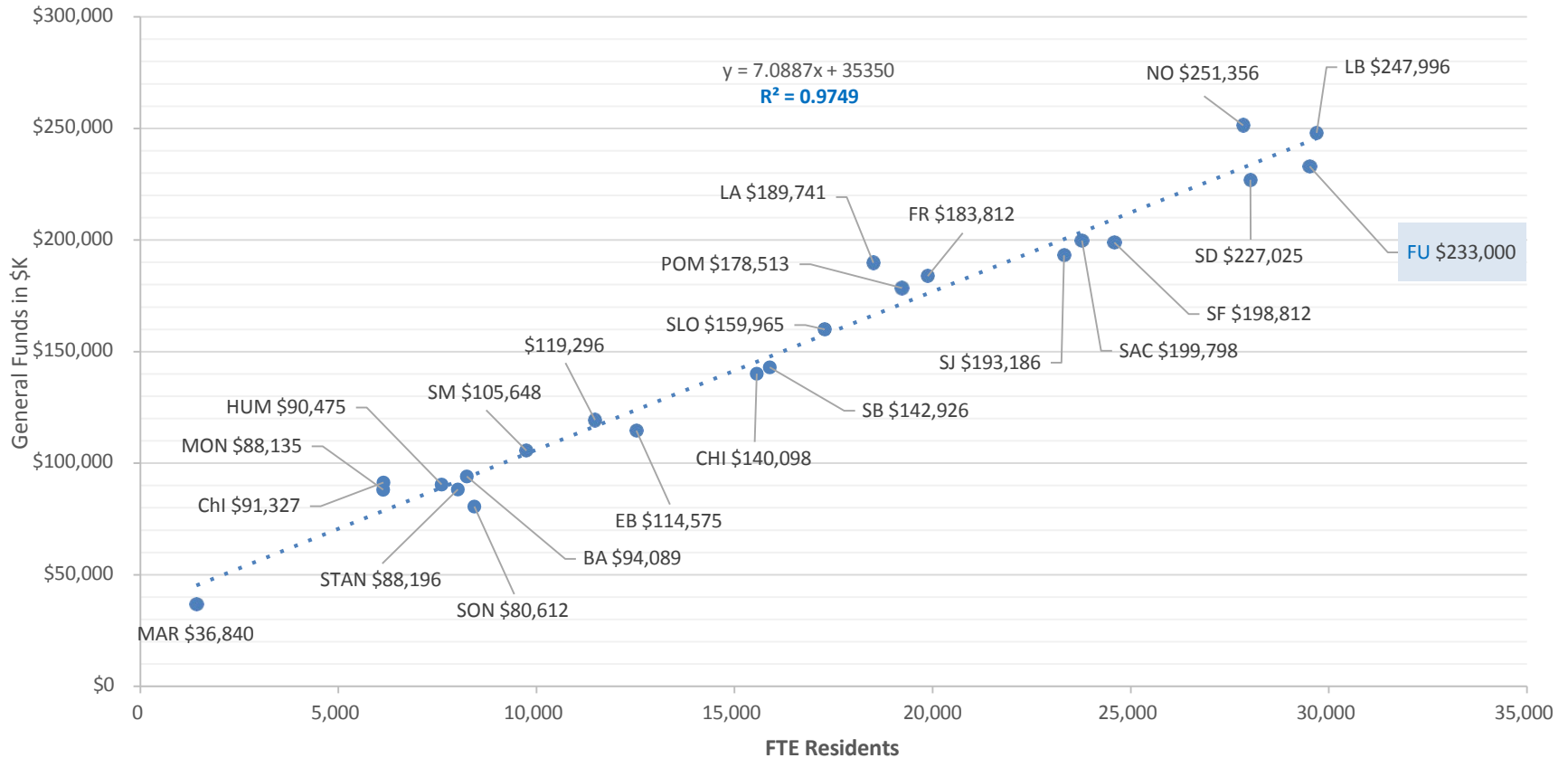
# Agenda

- 2 Budget Illustrations: Macro (CSU) & Micro (Housing)
- University Mission & Strategic Plan
- Budgeting Concepts
  - Guiding Principles
  - Types of Budgeting
- University Budgeting Practice
  - Types of Budget
  - Departmental Budget - A Sample
  - Budget Admin & Control
  - Roles & Responsibilities

# Budget Illustrations

# CSU General Fund Allocation

**Table 5 - General Funds by FTE Residents - FY2021-22**



Housing & Residential Engagement (A Self-Supporting Organization)	A Budget Template Illustration	Consolidated Budget (All Departments)		
FIRMS Object Code Descripton	Account Code Descripton	Prior Year Rev/Expense	2023-2024 Budget	2024-2025 Budget
	<b>Warning: amounts are fictitious</b>			
504001 - Housing Rent	504801 - Housing Room - Summer	221,264	650,000	250,000
	504832 - Housing Room Charge - Fall	14,272,007	14,545,897	14,985,811
	504833 - Housing Room Charge - Spring	13,397,212	14,545,897	14,985,811
504010 - Food Services	504010 - Housing-Conf Rm Rnt-Food Only	676,900	100,000	300,000
	504842 - Housing Meal Plan - Fall	4,191,310	4,273,219	4,401,415
	504843 - Housing Meal Plan - Spring	3,925,590	4,273,219	4,401,415
	<b>Total Operating Revenue</b>	<b>36,684,283</b>	<b>38,388,231</b>	<b>39,324,452</b>
601201 - Management and Supervisory	601201 - Management Staff	450,000	588,099	517,656
601300 - Support Staff Salaries	601300 - Support Staff Salaries	3,466,450	1,435,218	1,506,979
601302 - Temporary Help	601303 - Student Assistant	417,067	347,900	505,900
603001 - OASDI	603001 - OASDI	36,430	191,790	191,955
603003 - Dental Insurance	603003 - Dental Insurance	508,784	86,622	89,593
603004 - Health and Welfare	603004 - Health and Welfare	794,534	969,960	998,237
	<b>Total Salaries and Benefits</b>	<b>5,673,265</b>	<b>3,619,589</b>	<b>3,810,319</b>
605001 - Electricity	605001 - Electricity	1,347,478	550,000	575,000
605002 - Gas	605002 - Natural Gas	145,467	75,000	75,000
605004 - Water	605004 - Water	47,751	50,000	50,000
605005 - Sewage	605005 - Sewage (PP Use Only)	72,813	40,000	40,000
612001 - State Pro Rata Charges (Admin)	612001 - State Pro Rata Charges (Admin)	158,529	16,000	16,000
613001 - Contractual Services	613001 - Contractual Service	8,500,000	9,250,300	9,250,300
616001 - I/T Communications	616001 - I/T Communications	26,479	30,000	35,000
617001 - Services from Other Funds/Agencie	617001 - Svcs from Other Funds/Agencies (Fa	395,000	380,000	350,000
660003 - Supplies and Services	660003 - General Services	400,000	450,000	737,815
660014 - State Service Charges for SRB	660014 - State Service Charges for SRB	299,894	15,000	15,000
660024 - Overhead-Other	660804 - Admin Charges	1,700,000	1,729,351	1,729,351
	<b>Total Other Expenses</b>	<b>13,093,411</b>	<b>12,585,651</b>	<b>12,873,466</b>
	<b>Total Operating Expenses</b>	<b>18,766,676</b>	<b>16,205,240</b>	<b>16,683,785</b>
	<b>NET INCOME</b>	<b>17,917,607</b>	<b>22,182,991</b>	<b>22,640,666</b>
670532 - Tr Out to CSU 532 -TF Housing Mair	670532 - Tr Out to Maintenance & Repairs	3,298,403	2,000,000	3,399,000
671000 - Tr out within the same CSU Fund in	671000 - Debt Service	12,000,000	17,558,929	17,558,929
	<b>Total Non-Operating Expenses</b>	<b>15,298,403</b>	<b>19,558,929</b>	<b>20,957,929</b>

# CSUF Mission, Meaning of Degree & Strategic Plan

- CSUF Mission Statement

We cultivate lifelong habits of scholarly inquiry, critical and creative thinking, dynamic inclusivity, and social responsibility. Rooted in the strength of our diversity and immersive experiences, we embolden Titans to become intellectual, community, and economic leaders who shape the future

- Meaning of Degree

With disciplinary knowledge and critical skills, Titan graduates are well-positioned to emerge as effective and ethical leaders, and productive members in their local communities and the global society.

- CSUF Strategic Plan

The strategic plan serves as the road map to achieve CSUF's vision of becoming a model public comprehensive university, nationally recognized for exceptional programs that prepare our diverse student body for academic and professional success.

[CSUF Mission and Strategic Plan - Assessment and Institutional Effectiveness | CSUF \(fullerton.edu\)](#)

# CSUF Forward Strategic Plan

## Years 2024-29 Goals

- Goal 1: Enhance support for Student Access, Learning, and Academic Success
- Goal 2: Foster Student Engagement and Well-Being
- Goal 3: Recruit, Develop, and Retain High-Quality and Diverse Faculty and Staff
- Goal 4: Expand and Strengthen Physical and Financial Capacity and Community Relations
- Goal 5: Innovate and Improve Campus Operations

<https://planning.fullerton.edu/resources/pdfs/Fullerton%20Forward%202024-2029%20-%20CSUF%20Strategic%20Plan.pdf>

# UNIVERSITY DIVISION HEADS

**President**  
Sylvia A. Alva

**Academic Senate Chair**  
Matthew Jarvis

**Chief Of Staff**  
Elva Rubalcava

**University Counsel**  
Cathy Barrad

**Vice President for Administration and Finance/CFO**  
Alex Porter

**Provost/Vice President for Academic Affairs**  
Amir Dabirian

**Vice President for Human Resources, Diversity, and Inclusion**  
David Forgues

**Senior Associate Vice President for Institutional, Effectiveness, and Planning**  
Su Swarat

**Vice President for Student Affairs**  
Tonantzin Oseguera

**Vice President for University Advancement**  
Kimberly Shiner

**Arts**  
Arnold Holland

**Business & Economics**  
Sridhar Sundaram

**COM**  
Bey-Ling Sha

**Education**  
Lisa Kirtman

**ECS**  
Susamma Barua

**HHD**  
Katherine Bono

**HSS**  
Jessica Stern

**NSM**  
Marie Johnson

**Library**  
Eric Hanson



# Budgeting Concepts

# What is Budgeting?

- Budgeting flows out of the managerial process of setting objectives, strategies, and financial plans
- A budget is a resource plan to achieve the University's objectives, operational needs, and aspirations.
- Budgeting includes
  - Strategy formulation and implementation
  - Planning systems and formulation
  - Budgeting systems and process
  - Budget Administration, reporting, and control
  - Other organizational systems

# Guiding Principles

1. Strategic: goals, objectives, behaviors should be congruent with CSUF mission
2. Predictability: budget models should provide the valid inputs for planning
3. Flexibility: budget models should be adaptive to changes in the marketplace (enrollment)
4. Integrative: budget should satisfy organizational priorities.
5. Stewardship: Budget should Optimize the use of resources, diversity revenue streams, include reserve for contingencies; incentivize organizational effectiveness and efficiency.

# Budgeting Functions

**Budgeting Functions:** deals with the future

- Information Gathering: classroom scheduling, enrollment planning
- Projections of revenues (enrollment), expenditures
- Budget Modeling of competing plans – breakeven analysis
- Organizational Discussions of alternative plans & implementations
- Spending plan – Baseline (rollover) budget =- new moneys if any
- Control – revenue vs expenditure monitoring, accountability

• **Accounting Functions:** deals with the past, historical records

- Recording, Reporting
- Analysis – provide timely data for Budget Control
- Audits

• **Financial Functions:** deals with both accounting and Budgeting for optimal use of resources

- Budget Projections: revenue, expense, debt service, reserve funds, etc.
- Current vs Historical dollars (inflation)

# Integrated Resource Planning

Single Institutional Point of View – Comprehensive Asset & Liability Management

=> Academic and Strategic Planning =>

=> Enrollment Management => Academic Affairs/Student Affairs

=> Facilities Planning => Administration & Finance

=> Risk Management => HRDI

=> Debt Management => Administration & Finance

=> Talent Management => HRDI

=> Operating and Capital Budgets => Strategic Planning

Source: Resource Planning Guide

# Budgeting Process Types

## Annual Budget Process

- Overall Process Budgets
  - Incremental (Baseline+)
  - Formula based
  - Zero-based
  - Responsibility Center
- Special Purpose Budgets
  - Initiative-based (Student Success/GI2025 Funding)
  - Performance-based

# Budgeting Concepts

# Types of Budget

## 1. Baseline Budget – Annual Fiscal Year Budget – on-going

An estimate of spending, revenue, the deficit or surplus, during a fiscal year under current policies with the assumption that revenues and spending will continue.

### Characteristics

The budget is stable, and change is gradual.

Managers can operate their departments on a consistent basis.

It's simple to operate and easy to understand.





**2021/22 Operating Fund Budget/Expenditure Summary Report  
As of June 31, 2022**

DIVISION COST CENTER	Baseline Budget	Revised Budget					Actual Expenses					Enc	Pre-encumbrance	Budget Balance Available	% Used
		SW	Benefit <sup>1</sup>	OE&E	Revenue	Total (b) + (c) + (d) + (e)	SW	Benefit <sup>1</sup>	OE&E	Revenue	Total (g) + (h) + (i) + (j)	OE&E		(f) - (k) - (l) - (m)	((k) + (l)) + (m) / (f)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
ACADEMIC AFFAIRS	161,962,212	171,321,396	467,106	47,876,883	(4,049,987)	215,615,398	173,359,558	1,089,490	14,550,279	(4,049,987)	184,949,341	2,450,921	-	28,215,136	87%
ADMINISTRATION AND FINANCE	23,166,710	21,221,089	19,019	33,039,010	(2,442,041)	51,837,077	22,509,156	255,883	21,933,100	(2,442,041)	42,256,098	3,540,066	-	6,040,914	88%
HUMAN RESOURCES	6,218,462	5,749,738		1,470,862	(124,156)	7,096,444	5,880,767		1,119,150	(124,156)	6,875,761	162,689	-	57,993	99%
INFORMATION TECHNOLOGY	15,989,430	11,781,017	86,430	24,048,974	(4,063,073)	31,853,347	11,191,603	328,702	16,324,678	(4,063,073)	23,781,910	4,271,898	-	3,799,539	88%
PRESIDENT'S DIVISION	1,989,816	1,543,827		2,618,145		4,161,972	1,051,453		393,502		1,444,955	103,916	-	2,613,101	37%
STUDENT AFFAIRS	23,362,297	21,431,481	-	21,597,885	(8,668,575)	34,360,792	25,304,215	70,872	4,032,580	(8,668,575)	20,739,092	990,367	-	12,631,332	63%
UNIVERSITY ADVANCEMENT	7,665,203	6,986,668	138,328	7,395,360	(1,735,271)	12,785,084	7,131,414	173,745	3,771,616	(1,735,271)	9,341,504	452,714	-	2,990,867	77%
<b>TOTAL DIVISION</b>	<b>240,354,132</b>	<b>240,035,216</b>	<b>710,882</b>	<b>138,047,119</b>	<b>(21,083,103)</b>	<b>357,710,114</b>	<b>246,428,167</b>	<b>1,918,692</b>	<b>62,124,906</b>	<b>(21,083,103)</b>	<b>289,388,661</b>	<b>11,972,572</b>	<b>-</b>	<b>56,348,882</b>	<b>84%</b>
UNIVERSITY FUNDED BENEFIT EXPENSES	-	-	118,819,813	-	-	118,819,813	-	118,819,813	-	-	118,819,813	-	-	-	100%
<b>GRAND TOTAL</b>	<b>240,354,132</b>	<b>240,035,216</b>	<b>119,530,695</b>	<b>138,047,119</b>	<b>(21,083,103)</b>	<b>476,529,928</b>	<b>246,428,167</b>	<b>120,738,505</b>	<b>62,124,906</b>	<b>(21,083,103)</b>	<b>408,208,474</b>	<b>11,972,572</b>	<b>-</b>	<b>56,348,882</b>	<b>88%</b>

<sup>1</sup> Self-Funded Programs

# Types of Budget

## 2- One-time Budgets

Non-recurring set of funds provided to a department.

A non-base item is often related to a one-time project such as capital projects or a special project. It could also include one-time/non-recurring source(s) of revenue.

### Characteristics

- Non-base budget
- Designated - including revenues and expenditures
- Non recurring funds
- Generally identified by a specific code (project or class code)

# Budgeting For Sources & Uses

- Sources = Planned Revenues (Appropriations, Cash)
- USES = Planned Use of Revenue (Expenditures, Transfers)
- Objectives: sources should be equal or greater than uses to achieve break-even or surplus

<b>CSUF FY 2021-22 Operating Fund Baseline Budget</b>
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<b>SOURCES</b>	<b>Amount</b>	<b>Pctg (%)</b>
State Allocation	233,000,000	49%
Tuition and Fee Revenues	244,823,000	51%
<b>Total</b>	<b><u>\$ 477,823,000</u></b>	<b><u>100%</u></b>

<b>USES (by Category)</b>	<b>Amount</b>	<b>Pctg (%)</b>
Salaries and Wages	247,248,280	52%
Benefits	128,991,863	27%
Financial Aid	55,930,000	12%
Communications	1,464,572	< 1%
Utilities	6,757,503	1%
Travel	61,465	< 1%
Library Acquisitions	2,979,600	1%
Contractual Services	2,925,146	1%
Information Technology	16,080,610	3%
Equipment	1,330,084	< 1%
Other Expenses/Transfers	14,053,877	3%
<b>Total</b>	<b><u>\$ 477,823,000</u></b>	<b><u>100%</u></b>

# Appropriation vs. Cash

- **What is an Appropriation?**

**An authorization granted by the legislature to make expenditures and incur obligations for specific purposes.** A legislative appropriation is usually limited in the amount and time during which it may be expended.

# Appropriation vs. Cash

- Appropriations do not necessarily represent actual cash available for expenditure.
- A budgetary appropriation is an authorization granted by the legislature to make expenditures and incur obligations for specific purposes and timeframe.
- One Appropriation is enacted into law, funds become available for expenditures.

# Appropriation vs. Cash

- **Important Concept:** State agencies are not permitted to spend beyond their annual appropriated amounts.
- There is a crucial distinction between having cash in a particular fund and having an appropriation in a fund.
- Having cash in a fund is like having money in a bank account. Cash can come into a fund from various sources – tuition, fees for services, etc. Once it is deposited into a fund, it stays in the fund until it is spent, like money in a bank account.
- Appropriation, on the other hand, is official permission to spend money out of a fund.
- Two things are required before an organization can spend money out of a fund:
  - The cash must actually be in the fund.
  - The organizations must have an appropriation from the fund.

# Appropriation vs. Cash

## Examples:

- Appropriation: Our State Support Appropriation from State/CSU Once Enacted. Current Fund Allocation.
- Cash: Campus Based Revenue
  - Revenue Received from Tuition & Fees



# CSU Proposed Budget for FY 2023-24

	2021-22 Actual	2022-23 Revised	2023-24 Proposed	Amount	Percent
<b>Ongoing Core Funds</b>					
General Fund <sup>a</sup>	\$4,606	\$5,050	\$5,344	\$294	5.8%
Tuition and fees <sup>b</sup>	3,240	3,061	3,077 <sup>c</sup>	16	0.5
Lottery	74	65	65	— <sup>d</sup>	-0.1
<b>Totals</b>	<b>\$7,920</b>	<b>\$8,176</b>	<b>\$8,485</b>	<b>\$310</b>	<b>3.8%</b>
FTE students <sup>e</sup>	394,930	377,757	381,191	3,434	0.9%
Funding per student	\$20,055	\$21,643	\$22,260	\$618	2.9

[The 2023-24 Budget: California State University](#)

# CSU Final Budget for FY 2023-24

Coded Memo B 2023-02

## 2023-24 Final Budget Allocation Summary

2022-23 Final Budget, General Fund (Coded Memo B 2022-03)	\$4,589,590,000
2022-23 State-Funded Retirement Adjustment	68,544,000
2022-23 Revised General Fund Budget	\$4,658,134,000
2023-24 General Fund Increase	330,540,000
<b>2023-24 Total General Fund Budget</b>	<b>\$4,988,674,000</b>

2022-23 FIRMS Budget Gross Tuition & Fees (Campus Reported)	\$3,097,817,000
2023-24 Tuition from Enrollment Growth (3,434 FTES)	22,440,000
<b>2023-24 Gross Tuition &amp; Fees</b>	<b>\$3,120,257,000</b>

<b>2023-24 Total Operating Budget</b>	<b>\$8,108,931,000</b>
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[https://www.calstate.edu/csu-system/about-the-csu/budget/Documents/fy-budget-coded-memos/B\\_2023-02\\_Final\\_Budget\\_Allocations\\_Memo.pdf](https://www.calstate.edu/csu-system/about-the-csu/budget/Documents/fy-budget-coded-memos/B_2023-02_Final_Budget_Allocations_Memo.pdf)

# Fund Types

1. Main Operating Fund
2. Lottery Fund
3. Aux. Enterprise Funds
  - Continuing, Extended Education
  - Housing
  - Parking
4. Auxiliary Organizations (501C Corporations)
  - ASC, ASI, Philanthropic Foundation
5. Capital Outlay
6. Trust Funds (Sprint/Nextel, Special Trust)

# Lottery Revenue Fund Receipts and Expenditure

## CSU FY2020-21

**Table 1: Approved and Actual Lottery Revenues and Expenditures for FY 2020-21**

	Approved	Actual
Beginning Reserve	5,000,000	5,000,000
Receipts Available for Allocation	53,872,000	65,311,000
<b>Total Revenues</b>	<b>58,872,000</b>	<b>70,311,000</b>
Lottery Reserve	5,000,000	5,000,000
Campus-based Programs	35,644,000	39,228,000
Early Start Program - Financial Aid	5,000,000	-
Forgivable Loan/Doctoral Incentive Program	2,000,000	-
CSU Summer Arts Program	1,500,000	582,000
DREAM Loan Program	2,000,000	1,777,000
California Pre-Doctoral Program	1,038,000	851,000
Electronic Core Collection	6,000,000	6,000,000
Lottery Fund and System Programs Administration	690,000	730,000
<b>Total Expenditures</b>	<b>58,872,000</b>	<b>54,168,000</b>

<https://www.calstate.edu/impact-of-the-csu/government/Advocacy-and-State-Relations/legislative-reports/1/Lottery-Report.pdf>

# ASI - Associated Students Inc. – Student Union Component

TITAN STUDENT CENTERS 2022-23 PROPOSED OPERATING BUDGET					
	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY23-24 PROPOSED	Variance \$	Variance %
<b>INCOME</b>					
Membership Assoc. Fees/Locker	228,379	480,135	488,850	8,715	2%
Dining/Yum & Ancillary Commissions	170,240	222,000	220,000	(2,000)	-1%
Merchandise Sales	2,041	3,090	400	(2,690)	-87%
Bowling/Billiards/Others	75,766	52,117	56,425	4,308	8%
Misc./General Income	192,202	135,694	137,958	2,264	2%
Room/Facility/ Personnel Rental	129,809	79,261	216,782	137,521	174%
ATM & Amazon Locker	60,651	62,084	66,500	4,416	7%
Interest Income	29,987	12,000	50,000	38,000	317%
Gaming Income	35,855	8,210	35,200	26,990	329%
Rock Wall Classes	1,620	5,000	4,690	(310)	-6%
	926,550	1,059,591	1,276,805	217,214	20%
<b>EXPENSES</b>					
Personnel Services (Staff)	2,186,092	2,444,048	2,576,083	132,035	5%
Personnel Services (Student)	1,475,439	2,043,231	2,231,621	188,390	9%
Benefits (Staff)	943,218	953,179	1,069,074	115,895	12%
Benefits (Students)	65,239	81,729	131,815	50,086	61%
Supplies	305,998	391,490	285,234	(106,256)	-27%
Printing & Advertising	23,612	49,348	27,903	(21,445)	-43%
Communications	29,624	42,547	9,344	(33,203)	-78%
Merchandise for Resale	747	3,250	400	(2,850)	-88%
Repairs & Maintenance	149,801	155,708	169,490	13,782	9%
Minor Construction/Furniture	153,863	155,200	221,035	65,835	42%
Contract Wages	146,422	167,466	125,000	(42,466)	-25%
Contracts/Fees/Rentals	4,141,026	3,924,157	4,452,628	528,471	13%
Travel	22,106	93,383	23,240	(70,143)	-75%
Vehicle Expense	1,606	2,250	16,000	13,750	611%
Dues & Subscriptions	9,015	12,425	24,367	11,942	96%
Staff Development	11,736	47,455	19,630	(27,825)	-59%
Insurance	148,700	133,000	264,868	131,868	99%
Utilities	519,751	500,000	500,000	-	0%
Postal Expense	22	2,204	2,160	(44)	-2%
<b>TOTAL EXPENSES</b>	10,334,018	11,202,070	12,149,892	947,822	8%
Subsidy from Student Fees	(9,407,468)	(10,142,479)	(10,873,087)	(730,608)	

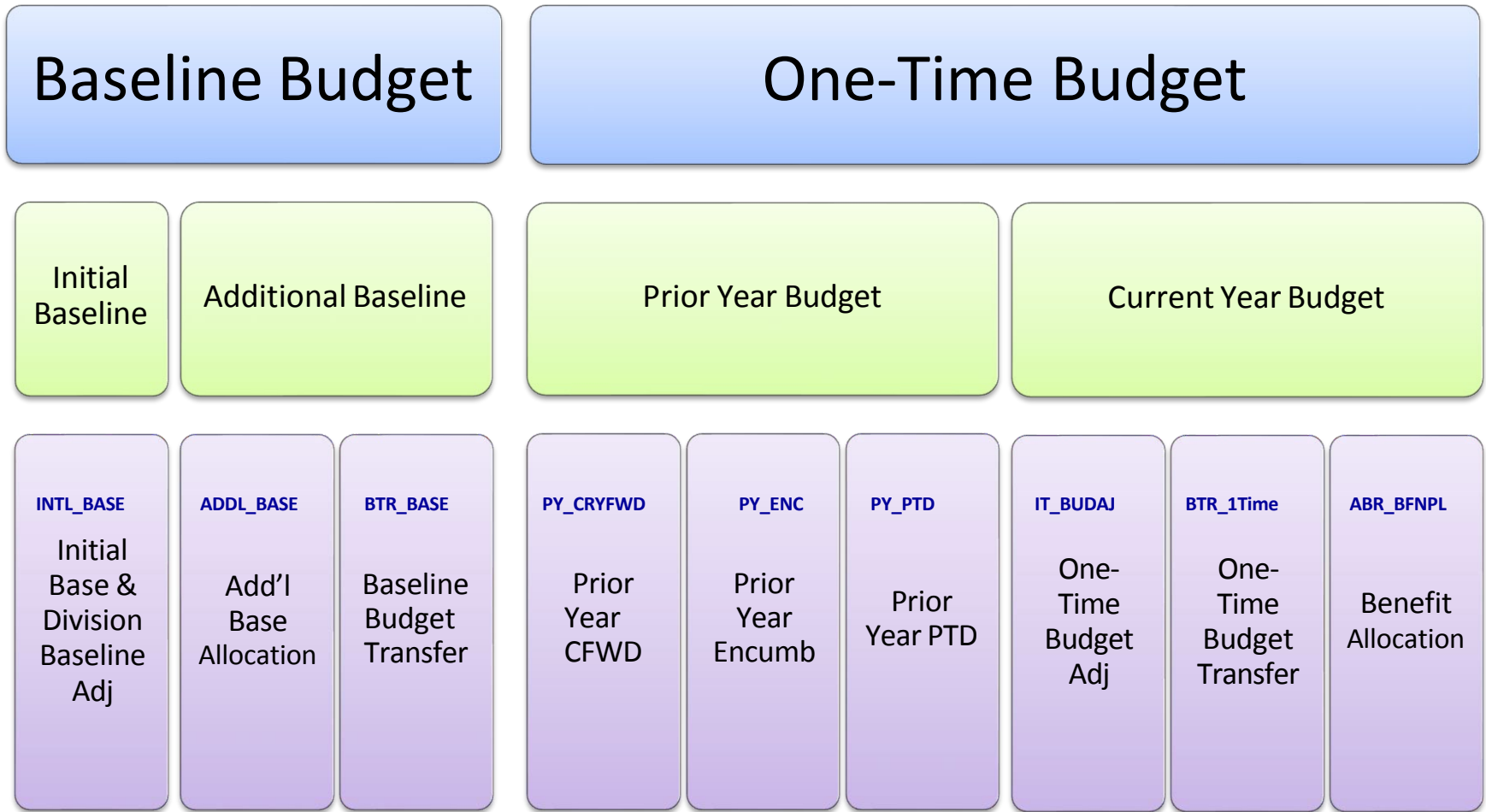
[23-24-Budget-V11.pdf \(fullerton.edu\)](#)

# Sample Departmental Budget Baseline & One Time Budget – By Expense Type

	A	B	C	D	E	F	G
1		<b>Department X</b>	<b>Vice President For Administration &amp; Finance</b>			FY _____	
2							
3		<b>Revenues (Sources)</b>	<b>Baseline Budget</b>	<b>One-Time Budget</b>	<b>Total Budget</b>	<b>Projected Revenue</b>	<b>Difference Budget/Vs. Projected</b>
4		<b>Baseline Budget</b>	\$2,000,000		\$2,000,000	\$2,000,000	\$0
5		<b>Revenue Item #1 - One Time - PY Enc</b>	\$0	\$50,000	\$50,000	\$50,000	\$0
6		<b>Revenue Item #2- One Time -PY CFWD</b>		\$150,000	\$150,000	\$150,000	\$0
7		<b>Revenue Item #3 - Anticipated Reimb./Revenue</b>			\$0	\$350,000	\$350,000
8		<b>Revenue Item #4 - Anticipated Revenue (Fees)</b>			\$0	\$200,000	\$200,000
9							
10		<b>Total Revenues</b>	<b>\$2,000,000</b>	<b>\$200,000</b>	<b>\$2,200,000</b>	<b>\$2,750,000</b>	<b>\$550,000</b>
11							
12		<b>Total Project Budget</b>	<b>\$2,000,000</b>	<b>\$200,000</b>	<b>\$2,200,000</b>	<b>\$2,750,000</b>	<b>\$550,000</b>
13							
14		<b>Expenses</b>	<b>Baseline Budget</b>	<b>Revised Budget</b>		<b>Projected Expense</b>	<b>Difference (\$)</b>
15		<b>Salaries &amp; Wages</b>					
16		Permanent Positions	\$1,800,000		\$1,800,000	\$1,800,000	\$0
17		Temporary Help	\$0	\$100,000	\$100,000	\$250,000	(\$150,000)
18		Student Assistants	\$0	\$0	\$0	\$20,000	(\$20,000)
19		<b>Total Salaries &amp; Wages</b>	<b>\$1,800,000</b>	<b>\$100,000</b>	<b>\$1,900,000</b>	<b>\$2,070,000</b>	<b>(\$170,000)</b>
20							
21		<b>Operating Expenses</b>					
22		Equipment	\$0	\$50,000	\$50,000	\$125,000	(\$75,000)
23		Supplies & Services	\$150,000	\$50,000	\$200,000	\$350,000	(\$150,000)
24		Travel	\$0	\$0	\$0	\$15,000	(\$15,000)
25		<b>Subtotal Operating Expenses</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>\$250,000</b>	<b>\$490,000</b>	<b>(\$240,000)</b>
26							
27		Debt Service Payments -	\$50,000		\$50,000	\$50,000	\$0
28		Transfers to Other Funds			\$0		\$0
29		<b>Total OE&amp;E</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$300,000</b>	<b>\$540,000</b>	<b>(\$240,000)</b>
30							
31		<b>Total Project Expenses</b>	<b>\$2,000,000</b>	<b>\$200,000</b>	<b>\$2,200,000</b>	<b>\$2,610,000</b>	<b>(\$410,000)</b>
32							
33		<b>Net</b>	<b>Baseline</b>	<b>One Time</b>	<b>Budget</b>	<b>Projected Balance</b>	<b>Difference (\$)</b>
34			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140,000</b>	<b>\$140,000</b>

# What Makes up Budgets

## FY Budget = Baseline Budget + One-Time



# Lottery Revenue Fund Receipts and Expenditure CSU FY2020-21

**Table 1: Approved and Actual Lottery Revenues and Expenditures for FY 2020-21**

	<b>Approved</b>	<b>Actual</b>
Beginning Reserve	5,000,000	5,000,000
Receipts Available for Allocation	53,872,000	65,311,000
<b>Total Revenues</b>	<b>58,872,000</b>	<b>70,311,000</b>
Lottery Reserve	5,000,000	5,000,000
Campus-based Programs	35,644,000	39,228,000
Early Start Program - Financial Aid	5,000,000	-
Forgivable Loan/Doctoral Incentive Program	2,000,000	-
CSU Summer Arts Program	1,500,000	582,000
DREAM Loan Program	2,000,000	1,777,000
California Pre-Doctoral Program	1,038,000	851,000
Electronic Core Collection	6,000,000	6,000,000
Lottery Fund and System Programs Administration	690,000	730,000
<b>Total Expenditures</b>	<b>58,872,000</b>	<b>54,168,000</b>

<https://www.calstate.edu/impact-of-the-csu/government/Advocacy-and-State-Relations/legislative-reports/1/Lottery-Report.pdf>



# Sample Budget

## One Time/Project Budget – By Project

A	B	C	D	E	F	G
1	Dept X By Project	Vice President For Administration & Finance			FY _____	
2						
3	<b>Revenues (Sources)</b>	<b>Baseline Budget</b>	<b>One-Time Budget</b>	<b>Total Budget</b>	<b>Projected Revenue</b>	<b>Difference Budget/Vs. Projected</b>
4	Baseline Budget			\$0		\$0
5	One-Time Budget	\$0	\$200,000	\$200,000	\$200,000	\$0
6						
7	<b>Total Revenues</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>
8						
9	<b>Total Project Budget</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>
10						
11	<b>Expenses</b>	<b>Baseline Budget</b>	<b>Revised Budget</b>	<b>Total Budget</b>	<b>Projected Expenses</b>	<b>Difference (\$)</b>
12	<b>Projects</b>					
13	Project A		\$50,000	\$50,000	\$45,000	\$5,000
14	Project B		\$100,000	\$100,000	\$85,000	\$15,000
15	Project C		\$50,000	\$50,000	\$35,000	\$15,000
16	<b>Total Project Expenses</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$165,000</b>	<b>\$35,000</b>
17						
18	<b>Other Expense Items</b>					
19	Transfers to Other Funds			\$0		\$0
20						
21	<b>Total Project Expenses</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$165,000</b>	<b>\$35,000</b>
22						
23	<b>Net</b>	<b>Baseline</b>	<b>One Time</b>	<b>Budget</b>	<b>Projected Balance</b>	<b>Difference (\$)</b>
24		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>

# Salary Budget – New Hire/Position Analysis

Subdivision/College X

1	2	3	4	5	6	7	8
Dept Id	Department	Baseline Position Budget	Regular Positions (Actual)	Total Student & Temp Help	Vacant/New Positions (Pending Approval)	Total Positions	Position Budget - Total Positions
11111	Department A	\$393,150	\$325,584		\$107,048	\$432,632	(\$39,482)
22222	Department B	\$510,372	\$536,352	\$13,908		\$550,260	(\$39,888)
33333	Department C	\$415,752	\$345,048			\$345,048	\$70,704
44444	Department D	\$493,152	\$435,588		(\$31,928)	\$403,660	\$89,492
55555	Department E	\$604,552	\$551,268	\$48,790	\$205,000	\$805,058	(\$200,506)
66666	Department F	\$383,688	\$383,688			\$383,688	\$0
77777	Department G	\$1,131,930	\$995,906	\$147,685	\$44,000	\$1,187,591	(\$55,661)
<b>Total Sub Division</b>		<b>\$3,932,596</b>	<b>\$3,573,434</b>	<b>\$210,383</b>	<b>\$324,120</b>	<b>4,107,937</b>	<b>(\$175,341)</b>

Organization Summary	
Baseline Position Budget	\$3,932,596
<b>Other Funding Sources</b>	
Baseline OE&E	\$1,036
Fees Revenue - Reoccurring	\$115,266
Other Sources	
<b>Total Funding Sources</b>	<b>\$4,048,898</b>
<b>Total Positions (Estimated Expenditures)</b>	<b>\$4,107,937</b>
<b>Funding Available = Total Funding Sources - Total Positions</b>	<b>(\$59,039)</b>

# Budget Admin and Control

1. Assist in allocating resources
2. Assist in the annual budget by providing users' friendly budget formats
3. Build and Implement the University budget
4. Monitor and control budget performance and prediction
5. Provide early warning and analysis of oncoming opportunities and threats like the Pandemic
6. Make budget predictions for current and future performance
7. Provide timely analytical formulations and tools
8. Provide financial feasibility studies on capital projects
9. Communicate with the Chancellor's Office.
10. Write policies and procedures

# Glossary

- Effectiveness – a measure of how completely the organization is achieving its stated goals and objectives
- Efficiency – a measure of how the organization is achieving its stated goals and objectives with the minimum consumption of resources or cost. In other words, the University produces the desired results with a minimum effort, expense or waste.
- Profitability in a non-profit-directed enterprise: is this a contradiction? Is it a measure of effectiveness or growth?
- Organizational Priorities – are set by upper management based on experience and subjective decision-making process by considering recommendations from department heads, and ad hoc committees.

# Questions?

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