

# CSUF Budget 101

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## **Presentation to PRBC**

September 15, 2023



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

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# Budget 101 Topics

- University Budget
  - Sources of Funds: Revenues
  - Uses of Funds: Expenditures
- State and CSU Budget Timelines and Process
- Campus Budget Timelines and Process
- Available Resources

# Budget Basic Information

- Budget: Planning tool for estimating revenues and how expenditures should be allocated
- All University planning and budget processes are driven by the State and CSU budgeting cycles
- The fiscal year runs from July 1 – June 30

# Budget Allocations From State to CSU

## Baseline

- Incremental Increase to Prior Year Base

## One-Time

- Special Allocations, not reoccurring

# California State Budget Budget Cycle and Process

# State of California Budget Timelines

- CSU is a State Agency – Agency 6610

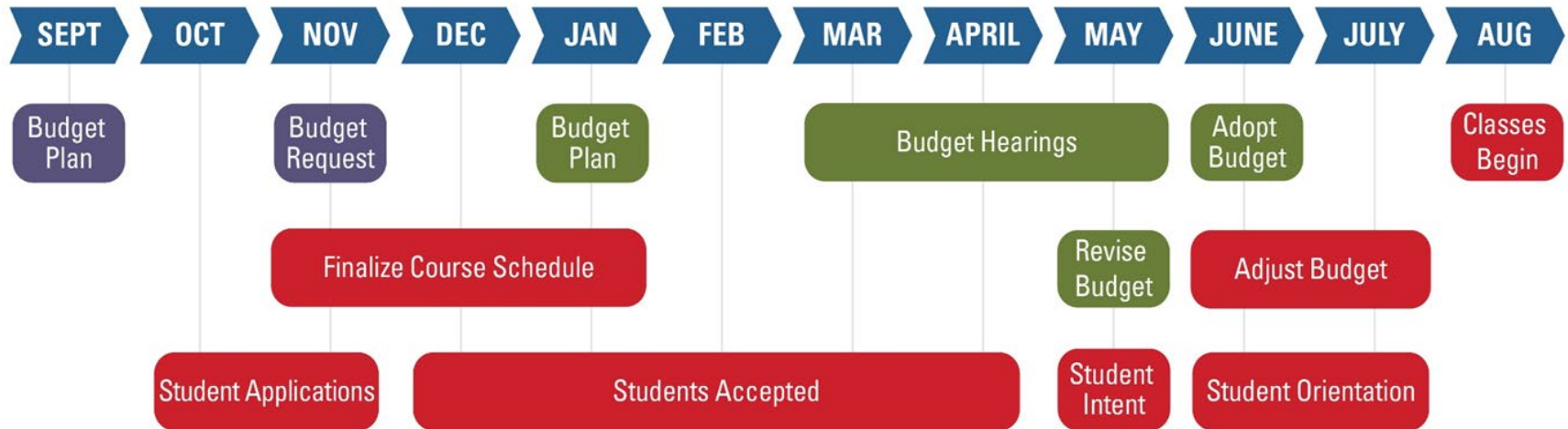
## State of California Budget Calendar

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

- Trustees Support Budget Request

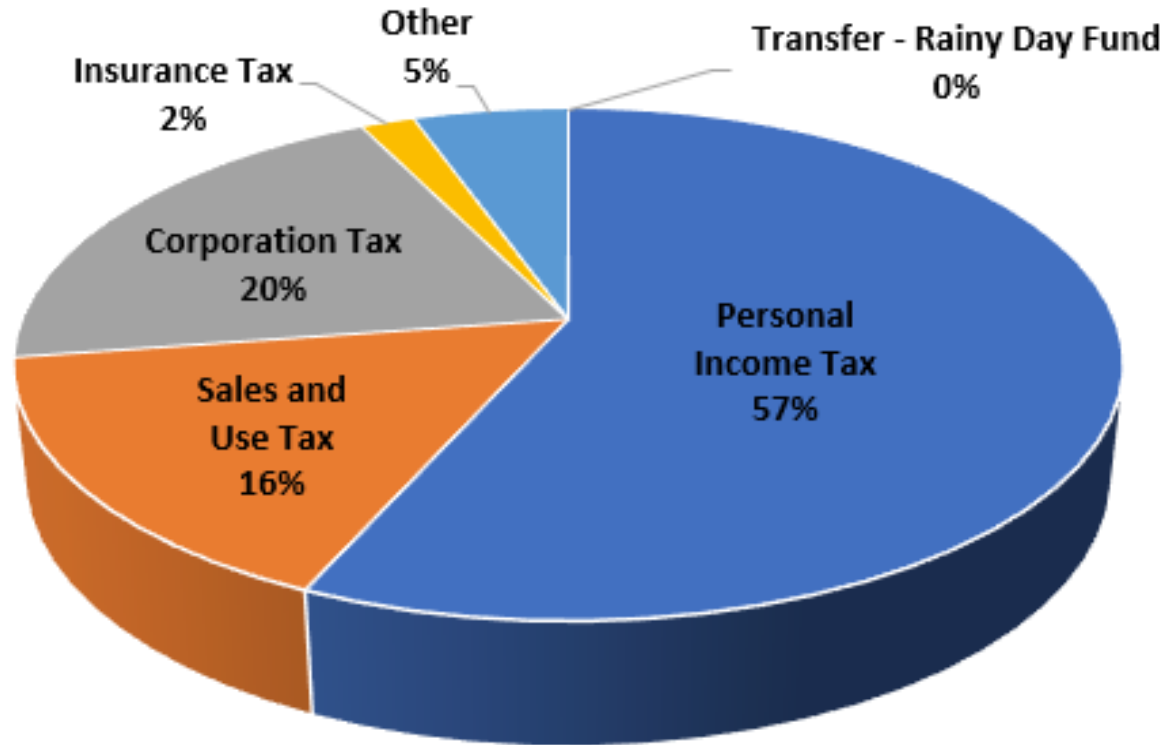
# CSU Budget Cycle & Timelines

## BUDGET TIMELINE



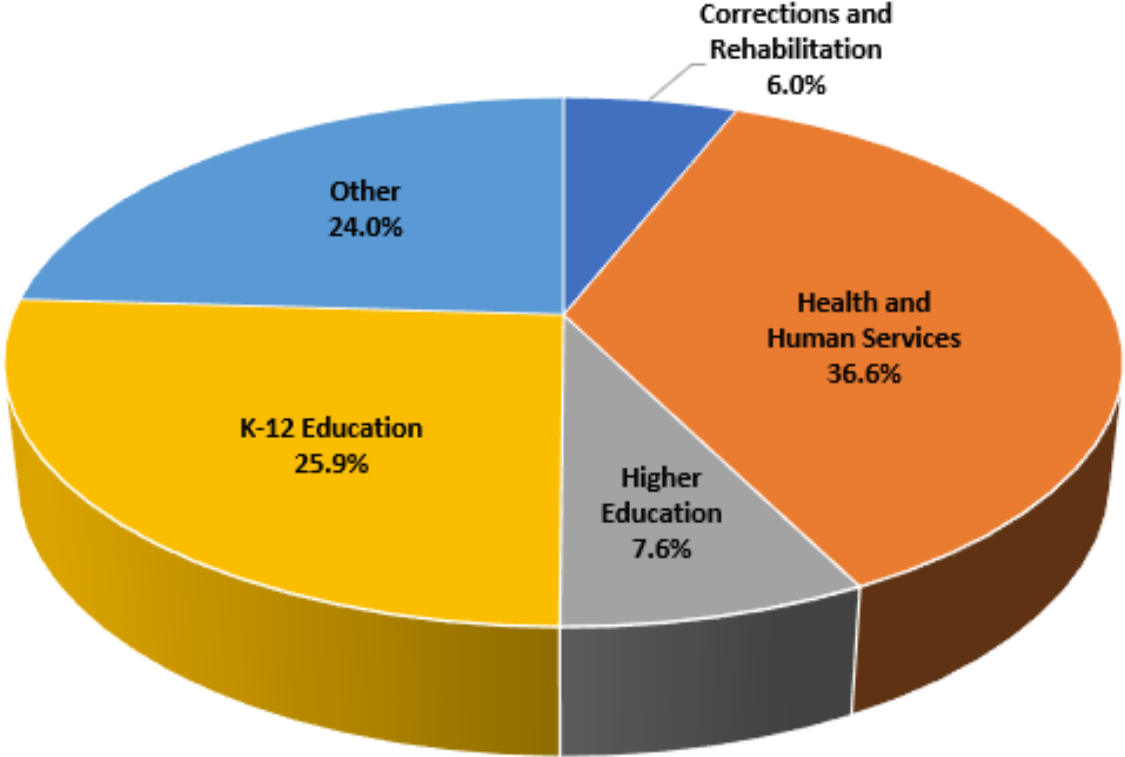
- STATE
- TRUSTEES
- CHANCELLOR/SYSTEM/CAMPUSES

# Sources of State General Fund Revenue

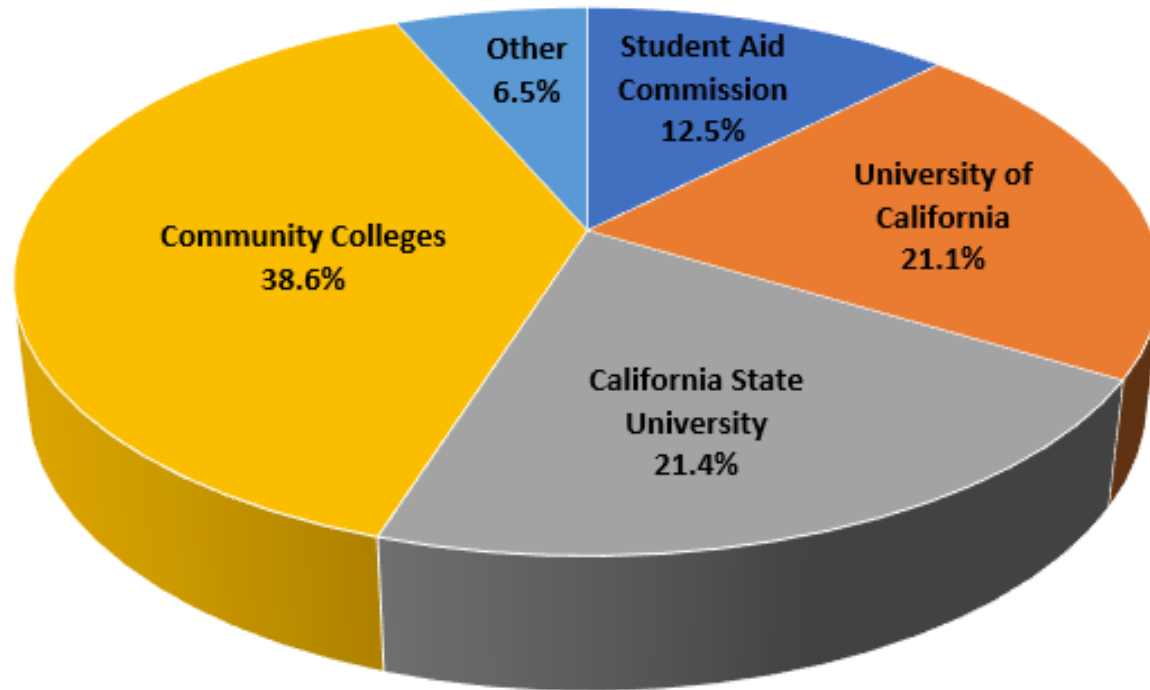




# State General Fund Expenditure Budget



# Higher Education General Fund Budget



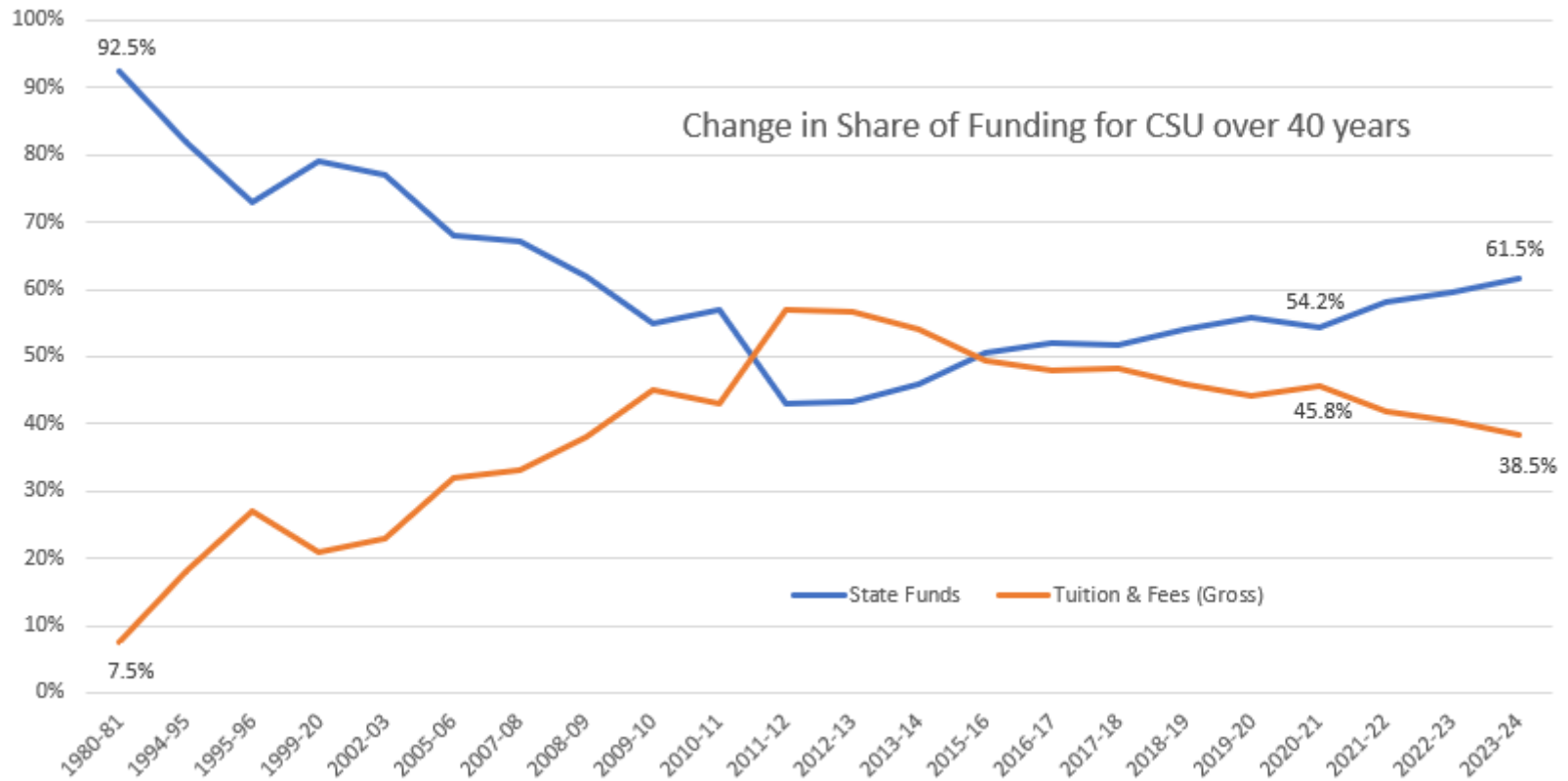
# CSU Operating Budget Source & Uses and Historical State Funding to CSU

# 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)		

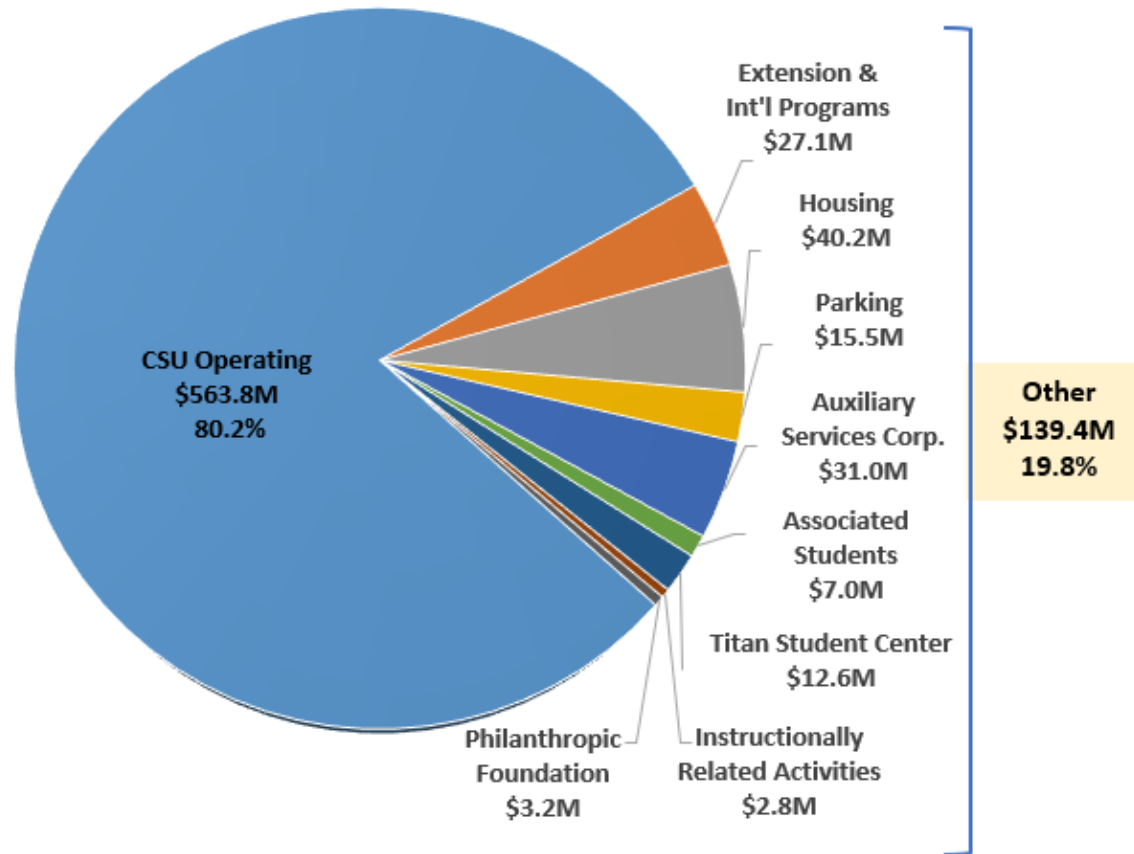
# Historical Trends of CSU Funding



# CSUF Budget Sources & Uses of Funds

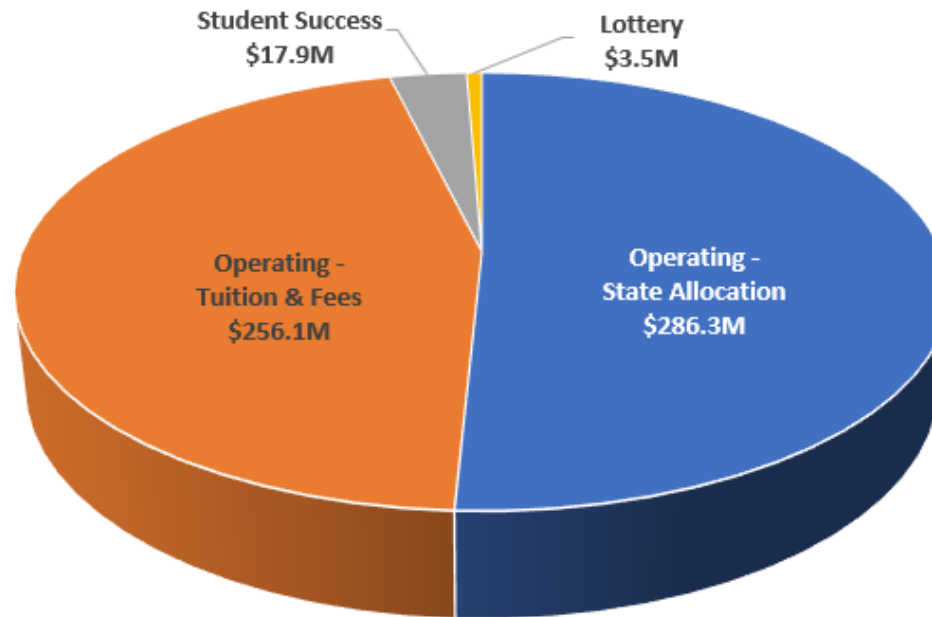
# Fiscal Year 2023-24 Campus Budget

\$703.2M



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

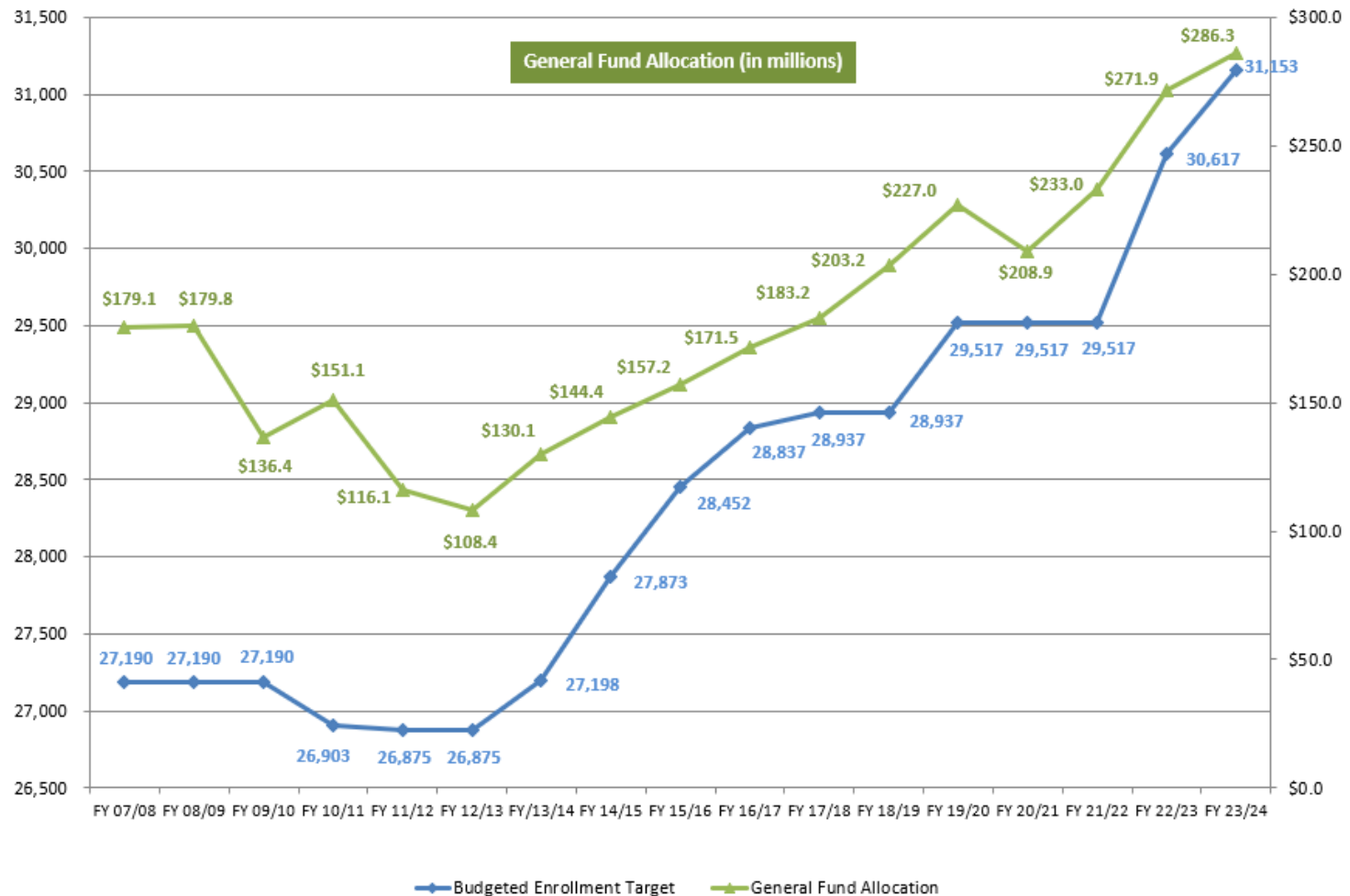
\$563.8M



Operating Fund Budget = State Allocations + Campus Tuition & Fees



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



# 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**

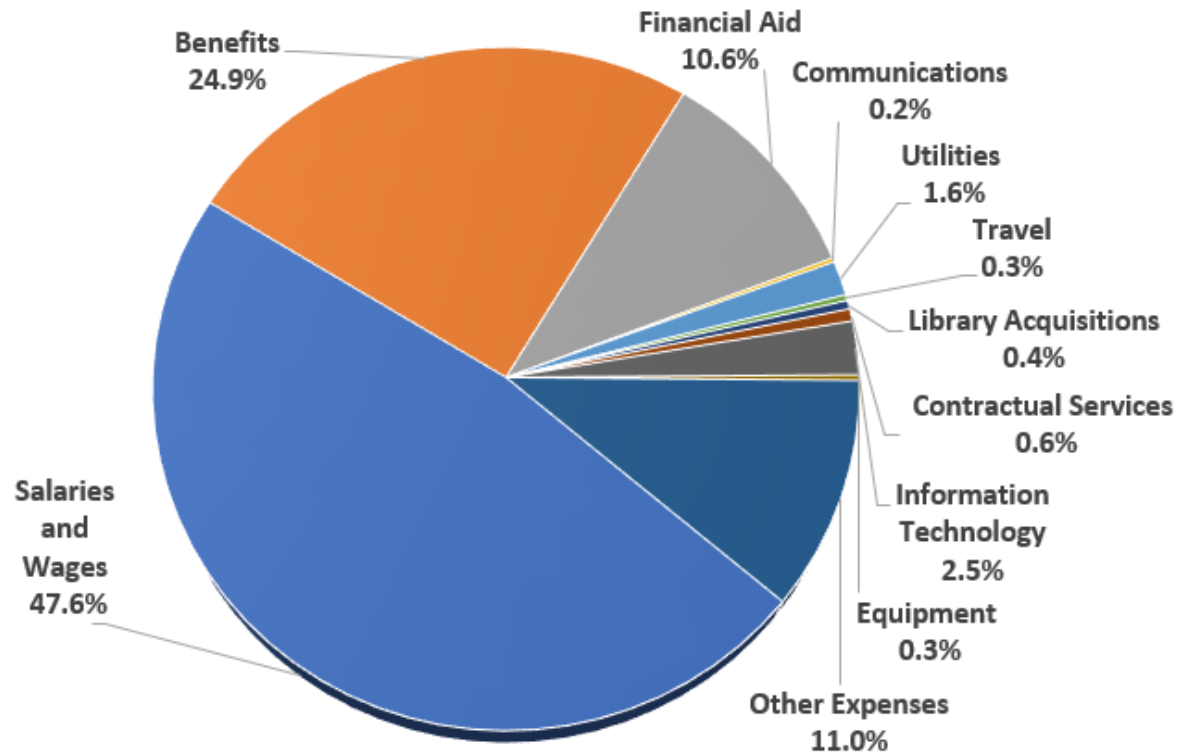
- Fees paid to self-support programs such as Extended Education, Parking, and Housing including materials and services fees, user fees, fines and deposits

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

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

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

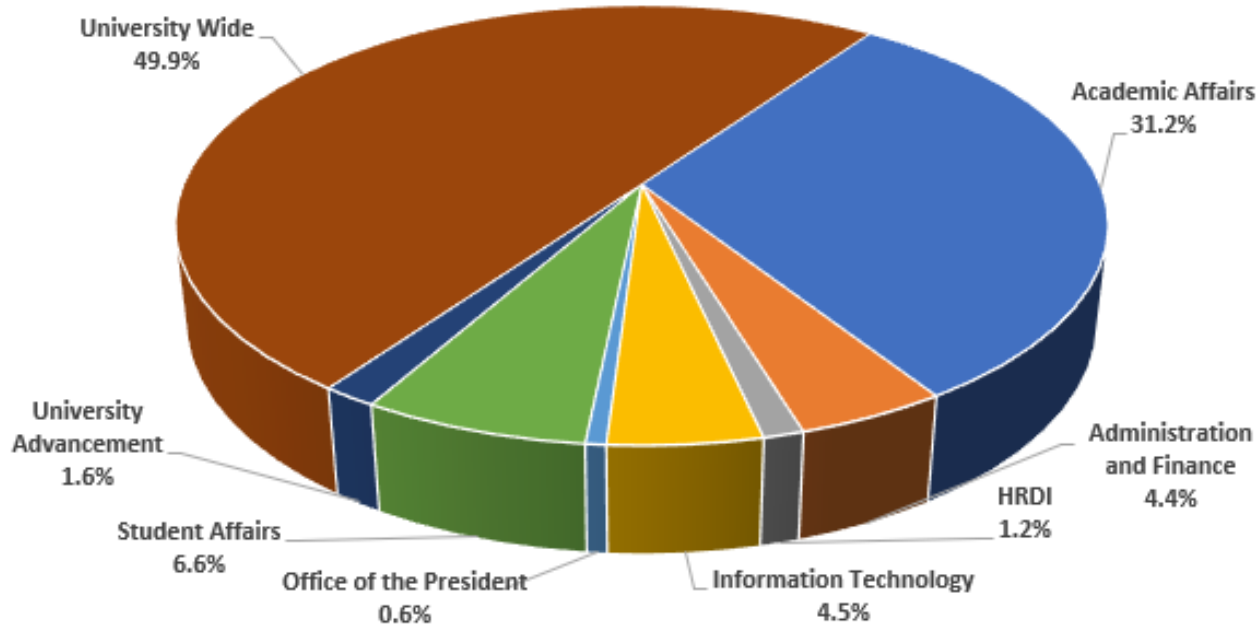
\$563.8M



# CSUF Budget Process and Timelines

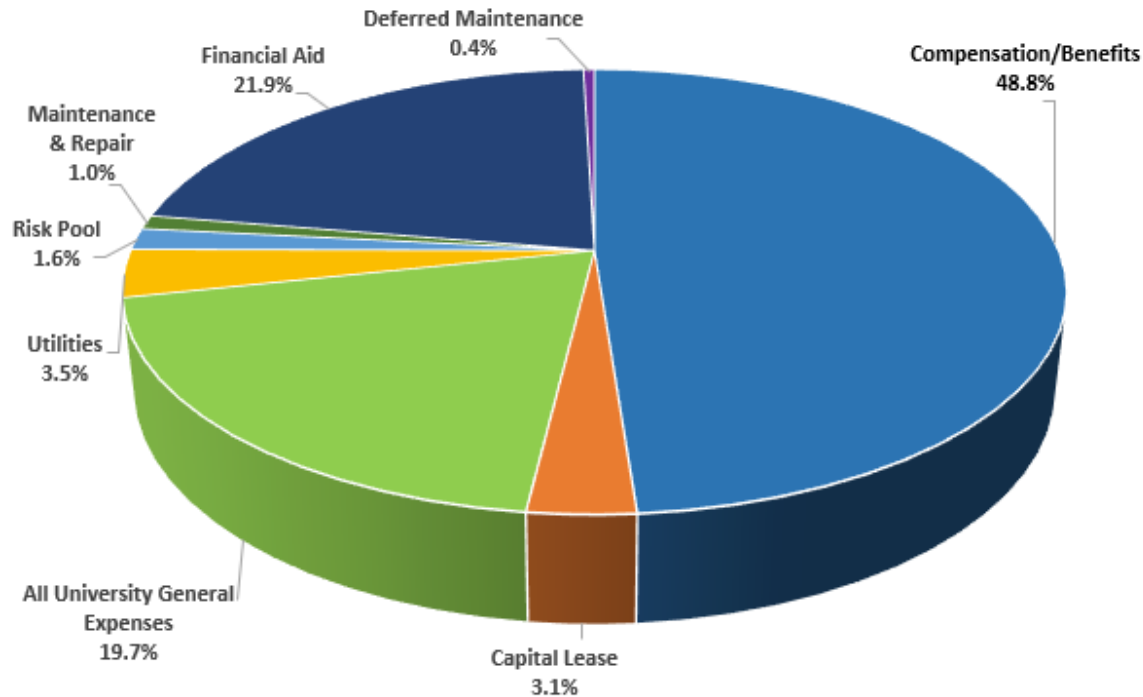
# FY 2023-24 Operating Fund Baseline Budget (by Division)

\$563.8M



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

\$281.2M



## 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 Revise	Budget Signed	
<b>CSU Chancellor / Board of Trustees</b>											
Executive Council Review										Executive Council Review	
FTE's 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								Academic Senate Spring Presentation	Self Support/Aux. Budget Proposals Approved		
	University Allocates New Budget to Departments						2nd Quarter / Mid-Year Divisional Budget Review				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 Revise	Divisions Revise Budget Requests for Cabinet Review	Final Allocations from CSU & Final Division Budgets Approved

# 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



# 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

# Available Resources

## Budget Office Website

- Reports
  - Fiscal Year Budget
  - Quarterly Budget & Expenditure Reports – Core Operating Funds
  - Annual Financial Report (All Funds)

## PRBC Information

- Agendas & Minutes
- Fall Fiscal State of the University Presentations
- Spring Fiscal State of the University Presentations

## Additional Trainings (Future Topics)

- Principles of Budgeting in Higher Education
- How to Manage Departmental Budget
- Position Budgeting
- Managing IRA Budget


# Additional Information

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


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Administration and Finance  
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FORMS







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



REPORTS

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

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Important Deadlines & Rates	Position Budgeting & Planning System	Planning Resource Budget Committee (PRBC)
<p>19/20 Budget Calendar  </p> <p>Benefits Billing Rates (2019-20)  </p> <p>Due Dates: 19/20 Payroll Expenditure Transfer &amp; Budget Transfer Requests  </p>	<p>Implementation and Training Resources</p>	<p>Academic Senate's PRBC Agendas, Minutes, Presentations, and Recommendations</p>

# Budget Reports

CALIFORNIA STATE UNIVERSITY, FULLERTON ▾

Financial Services

## Resource Planning and Budget

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ABOUT

[Home](#) > Reports





### . 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](#)  

# Budget Reports



## 2022/23 Operating Fund Budget/Expenditure Summary Report As of June 30, 2023

DIVISION COST CENTER	Baseline Budget	Revised Budget					Actual Expenses					Enc	Pre-encumbrance	Budget Balance Available	% Used
	(a)	SW	Benefit <sup>1</sup>	OE&E	Revenue	Total	SW	Benefit <sup>1</sup>	OE&E	Revenue	Total	(n)	(m)	(n - (k) - (l) - (m))	(k) + (l) + (m) / (n)
		(b)	(c)	(d)	(e)	(b) + (c) + (d) + (e)	(g)	(h)	(i)	(j)	(g) + (h) + (i) + (j)				
ACADEMIC AFFAIRS	170,800,011	172,015,768	1,861,580	40,792,471	(4,287,308)	210,382,511	173,062,205	730,881	14,776,285	(4,287,308)	184,282,073	2,331,207	-	23,769,230	85%
ADMINISTRATION AND FINANCE	24,489,733	25,366,789	15,584	14,114,518	(2,043,875)	37,453,026	25,030,967	17,815	6,917,163	(2,043,875)	29,922,071	1,791,891	-	5,739,065	85%
HUMAN RESOURCES	6,708,201	6,102,166	-	2,196,195	(80,457)	8,217,904	6,575,216	4,960	1,043,585	(80,457)	7,543,304	118,479	-	556,121	83%
INFORMATION TECHNOLOGY	19,192,746	16,205,408	-	16,590,006	(3,430,500)	29,364,914	14,993,069	357,935	11,040,054	(3,430,500)	22,960,558	2,708,731	-	3,695,626	87%
PRESIDENT'S DIVISION	3,383,563	2,796,720	12,000	3,677,138	-	6,445,858	2,563,520	12,000	762,075	-	3,337,595	133,072	-	2,875,191	84%
STUDENT AFFAIRS	25,126,004	23,459,813	(53,527)	28,343,335	(10,225,203)	41,524,418	28,606,477	19,604	3,898,882	(10,225,203)	22,299,759	705,136	-	18,519,523	83%
UNIVERSITY ADVANCEMENT	8,147,921	7,626,813	94,340	6,828,088	(2,126,314)	12,422,927	8,609,405	290,307	2,968,674	(2,126,314)	9,742,072	714,322	-	1,966,532	84%
TOTAL DIVISION	257,868,179	253,533,477	1,929,986	112,541,751	(22,193,656)	345,911,558	259,440,858	1,433,502	41,406,727	(22,193,656)	280,087,432	8,502,839	-	57,221,287	83%
UNIVERSITY FUNDED BENEFIT EXPENSES	-	-	133,613,660	-	-	133,613,660	-	133,613,660	-	-	133,613,660	-	-	-	100%
GRAND TOTAL	257,868,179	253,533,477	135,543,646	112,541,751	(22,193,656)	479,425,217	259,440,858	135,047,162	41,406,727	(22,193,656)	413,701,091	8,502,839	-	57,221,287	88%

# Budget Projection Reports

Academic Affairs - THEFD	FY 2022-23 Mid-Year (2nd Quarter) Budget Review				
Sub-Division / College	Revised Budget	YTD Actuals	Balance as of 2nd Quarter	Projected Payroll / Benefit Expenditures	Projected Balance on 6/30/2023
College of Arts	14,091,933	8,002,185	6,089,748	8,049,689	(1,959,942)
College of Bus & Econ	24,092,615	14,650,600	9,442,015	14,740,752	(5,298,737)
College of Communications	9,149,848	5,192,359	3,957,489	5,062,301	(1,104,812)
College of Education	9,221,891	5,044,644	4,177,246	4,839,226	(661,979)
College of Education - Ed D	14,346	802,035	(787,689)	567,746	(1,355,435)
College of Eng & Comp Science	10,261,436	5,824,244	4,437,193	5,609,011	(1,171,819)
College of Health & Human Dev	19,111,459	11,310,305	7,801,154	10,842,831	(3,041,677)
College of Health & Human Dev - DN	2,245	261,779	(259,534)	246,575	(506,109)
College of Health & Human Dev - DNP	1,515	96,842	(95,327)	71,189	(166,515)
College of Humanities & Soc Sc	34,265,264	19,092,947	15,172,316	20,309,418	(5,137,102)
College of Natural Sci & Math	18,836,292	10,038,860	8,797,432	10,255,655	(1,458,223)
CSF Irvine Center	81	-	81	-	81
Extension & International Prog	780,578	462,126	318,452	414,030	(95,578)
Faculty Support Services	1,180,985	776,357	404,628	622,171	(217,542)
Graduate Studies	273,672	174,109	99,563	139,572	(40,009)
Library	4,608,044	2,020,127	2,587,917	1,794,376	793,541
Research & Sponsored Proj	1,181,976	619,134	562,842	632,124	(69,282)
Student Success	2,272,457	1,118,683	1,153,774	874,054	279,719
Undergraduate Acad Programs	633,254	479,513	153,741	367,130	(213,389)
VP Academic Affairs	5,667,172	978,980	4,688,192	764,064	3,924,128
VP Academic Affairs - Project Rebound (CSU)	37,379	133,784	(96,405)	64,152	(160,557)
<b>Salaries &amp; Wages Total</b>	<b>\$ 155,684,441</b>	<b>\$ 87,079,613</b>	<b>\$ 68,604,829</b>	<b>\$ 86,266,065</b>	<b>\$ (17,661,237)</b>

# Questions?

**Thank You!**

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



# Appendix

# Glossary of Budget Terms & Definitions

# Terminology

- Base Budget: budget allocations are permanent and reoccurring
- General Fund: main bucket of funds for the campus. Funds are approved by the Legislature and Governor then sent to the CSU for distribution to each campus. Money in this fund generally needs to be spent by the end of the fiscal year.
- Carryforward: funds left unspent at the end of the fiscal year in the General Fund, and do not reoccur each year
- Fiscal Year: the CSU and CSUF fiscal operations begins on July 1 and ends on June 30
- Full-time Equivalent Students (FTES): measure of the number of students; 1 FTES equals 1 course credit units x enrollment / 15 systems; for graduate students, 1 FTES equals 12 semester units per term
- General Fund: main bucket of funds for the campus. Funds are approved by the Legislature and Governor then sent to the CSU for distribution to each campus. Money in this fund generally needs to be spent by the end of the fiscal year.
- Headcount: the number of people (students, employees) at any one time
- One-Time Budget: funding allocated to support a one-time initiative; can be reallocated

# Classification of Student Fees

# Student Fee Categories

- Category I – Systemwide Mandatory Fees
- Category II – Campus-Based Mandatory Fees
- Category III – Miscellaneous Course Fees
- Category IV – State Supported Administrative Fees and Fines
- Category V – Self-Support Administrative Fees and Fines
- Category VI – Systemwide Voluntary Fees

# Examples of Category I Fees

- Tuition
- Nonresident Fee
- Application Fee
- Professional Program Fee
- Systemwide Mandatory Fees
- Systemwide fees that must be paid to apply to, enroll in or attend the university.
- Charged at same rate and for same purpose at all campuses.

## **Authority**

- Fee establishment and adjustment - Board of Trustees
- Chancellor and President *cannot* establish or adjust Category I fees.

# Examples of Category II Fees

- Health Services Fee
- Instructionally Related Activities Fee
- Materials, Service and Facilities Fee
- Student Success Fee
- Campus-Based Mandatory Fees
- Campus fees that must be paid to enroll in or attend the university.
- Similar type of fees charged, but rates and uses of revenue are unique at each campus.

## **Authority**

- Fee establishment - Chancellor
- Fee adjustment - Campus President

# Establish or Adjust a Category II Fee

- President is responsible for assuring that appropriate and meaningful consultation occurs with student body.
- An advisory student referendum is the preferred method of measuring student support.
  - Referendum may be conducted by campus or student body association.
- Alternative consultation may also be utilized if not prohibited by Ed Code (e.g. SSF, Student Body & Student Center Fee)
- Process for establishing a new or adjusting a current Cat II fee is the same except chancellor approves new fee and campus president approves adjustment to existing fee.



# Student Success Fees

- Student Success fees are Category II fees but have additional parameters surrounding them.
  - Campus must use advisory student referendum, no alternative consultation.
  - Campus must get chancellor approval to pursue fee even before conducting referendum
  - Additional annual reporting required for student success fees
  - See the [California State University Student Fee Policy](#) for further details.

# Examples of Category III Fees

- Nursing Fees
- Art/Music Fees
- Science Lab Fees
- Field Trip Fees
- Miscellaneous Course Fees
- Materials and services above the basic complement of classroom supplies for academic, state-support courses
- Cannot be used for items such as; chalk, erasers, paper clips, pointers, projectors, bulbs, transparencies, etc.

## Authority

- Fee establishment and adjustment – Campus President for fees under \$150 for traditional classroom instruction or \$3,000 for courses with travel component
- Chancellor's Office must approve fees over the above thresholds

# Examples of Category IV Fees

- Library Fees & Fines
- Orientation Fee (if not mandatory)
- Transcript or Record Fee
- Lost or Broken Item Fee
- State Supported Fees & Fines
- Fees for services, use of facilities, or fines, that are collected and managed through state-supported operations
- Fees or deposits to reimburse for costs from dishonored payments, late submissions, or misuse of property

## **Authority**

- Fee establishment and adjustment – Campus President

# Examples of Category V Fees

- PaCE Program Fees
- Parking Permit Fee
- Parking Violation Fines
- Housing Room & Board Fees
- Self-Support Fees & Fines
- Fees paid to self-support programs such as Extended Education, Parking and Housing including materials and services fees, user fees, fines, deposits

## **Authority**

- Fee establishment and adjustment –  
Campus President

# Examples of Category VI Fees

- Student Involvement and Representation Fee (SIRF)
- Systemwide Voluntary Fees
- Revenues from this fee support student leadership, involvement, governance, and advocacy programs managed by the California State Student Association (CSSA)

## **Authority**

- Fee establishment – Board of Trustees
- Fee adjustment - Chancellor
  - Chancellor shall consult with CSSA prior to any adjustment of this fee which shall be reported to the Board of Trustees prior to its scheduled adjustment

# Student Fee Policy Resources

- The student fee policy is found at the PolicyStat website by searching for “CSU Student Fee Policy” or using the link below.
  - <https://calstate.policystat.com/policy/11733481>
- The Authority, Process & Accountability page provides further examples and information.
  - <https://www.calstate.edu/csu-system/about-the-csu/budget/tuition-fees/fee-policy/Pages/authority-process-and-accountability.aspx>

# Campus Mandatory Fees

## Campus Mandatory Fees (2022-23)

See below for current campus-based fees.  
For additional questions, [contact your campus](#) directly.

Campus	Campus Mandatory Fees							Tuition	Totals	
	Health Facilities	Health Services	Instructionally Related Activities	Materials Services & Facilities	Student Success Fee	Student Assoc.	Student Center	Subtotal	Undergraduate Full-Time	Full-time Tuition + Campus Fees
Bakersfield	\$6	\$355	\$183	\$62	\$0	\$419	\$870	\$1,895	\$5,742	\$7,637
Channel Islands	\$6	\$190	\$260	\$145	\$0	\$150	\$324	\$1,075	\$5,742	\$6,817
Chico	\$6	\$528	\$416	\$218	\$0	\$152	\$910	\$2,230	\$5,742	\$7,972
Dominguez Hills	\$6	\$260	\$10	\$5	\$560	\$135	\$342	\$1,318	\$5,742	\$7,060
East Bay	\$6	\$386	\$129	\$3	\$240	\$129	\$360	\$1,253	\$5,742	\$6,995
Fresno	\$6	\$294	\$264	\$46	\$0	\$69	\$242	\$921	\$5,742	\$6,663
Fullerton	\$7	\$186	\$84	\$83	\$421	\$172	\$312	\$1,265	\$5,742	\$7,007

<https://www.calstate.edu/attend/paying-for-college/csu-costs/tuition-and-fees/campus-mandatory-fees>

# Student Success Fee Reporting

## Student Success Fees 2021-22

Campus	2021-22 Fee Rate	2021-22 Collected Revenue
Dominguez Hills	\$560	\$8,381,985
East Bay	\$240	\$3,089,160
Fullerton	\$410	\$16,231,734
Long Beach	\$346	\$13,340,630
Los Angeles	\$290	\$7,458,384
Northridge	\$244	\$9,221,058
Pomona	\$447	\$12,557,460
San Bernardino	\$193	\$3,454,471
San Diego	\$444	\$15,732,389
San Jose	\$669	\$22,119,693
San Luis Obispo	\$926	\$21,353,692
San Marcos	\$500	\$7,360,353

<https://www.calstate.edu/attend/paying-for-college/csu-costs/student-success-fees/Pages/fees-by-campus.aspx>