



SACRAMENTO STATE

Budget 101

President's Budget Advisory Committee

February 2, 2024

PBAC's Role

- Advisory to the President on:
 - Management of the budget process that integrates the campus' strategic goals, budget review, planning
 - Timing and content of the annual budget call
 - External budget actions (e.g. State, C.O.)
 - Advise on significant or unanticipated events that affect the campus budget
- Provide annual budget recommendations to the President (General Operating Fund)
 - Balanced budget



Getting to know your Funds

- Operating Funds
 - General Operating Fund, Student Health & Counseling Services, Student Course Fees, Interest Earnings
- Lottery Funds
 - California Lottery Funds
- Other Trust Funds
 - Miscellaneous Trust Funds
 - Scholarships



Getting to know your Funds

- Enterprise Funds
 - Self Supporting Funds
 - Housing, Parking, Student Health Center, Continuing Education
- Auxiliary Funds
 - Separate 501(c)3 Corporations w/BOD
 - UEI, UFSS, CPR, University Union, ASI
- Capital Funds
 - State bond funds
 - Non-state bond funds



PBAC's Focus

- General Operating Fund
 - Budgeted Fund (MDS01 – “Main Departmental Support”)
 - Permanent, on-going for operations
 - Budget is allocated to campus units to spend and they must stay within their budgeted funds
 - Fund where most campus departments operate to pay for salaries, benefits, and operating costs

PBAC's Focus

- **Lottery Funds**
 - Annual Allocation
- **All University Expenses (AUE)**
 - Expenses that benefit the university as a whole such as utilities, insurance premiums, etc.
 - Generally no permanent salaries
 - Divisions are given the assignment of managing these AUEs
- **University One-Time Carry Forward**
 - Used for projects over \$50,000
 - Funded by the University's central reserves



Budget Sources

- **General Operating Fund**
 - Sources of funding include State Appropriations & revenue collected from students (State Tuition Fees, Non-resident Tuition, Application fees, etc.)
 - Appropriation based on annualized Full-time Equivalent Students (FTES)
 - Revenue based on unit load and headcount

Budget Uses

- General Operating Fund

- A portion of revenue collected is redistributed out in the form of Tuition Fee Discounts
- “Other Uses” comprised of:
 - Basic Needs/Mental Health
 - Ed Insights
 - Foster Youth
 - Compensation Pool for GSIs
 - Federal Work Study

Budget Timeline

- **September**
 - The CSU finalizes the budget request at the Board of Trustees meeting
- **October - December**
 - The CSU advocates to the state for additional funding
 - President appoints new members to the committee
- **January**
 - Review Governor's Budget (January 10th), CSU budget information, and enrollment assumptions
- **February**
 - PBAC Kick off meeting/Budget 101



PBAC's Timeline

- February (continued)
 - President meets with PBAC to give directive/charge
 - Discuss, develop, and/or revise Annual Budget Call templates/forms



ANNUAL BUDGET CALL SUBMISSION

- March
 - Continued budget negotiations and discussions with the legislature
 - PBAC finalizes Budget Call letter and documents

PBAC's Timeline

- April
 - Budget Call goes out to Divisions
- May/June
 - Governor's May revise is released around May 15th
 - Division heads give preliminary budget presentation to Cabinet members
 - Division heads present to PBAC
 - PBAC deliberates and provides budget recommendation to President based on updated budget information
- July/August
 - CO allocates funds to campuses
 - President communicates the new Annual Budget

Reference Materials

- Budget Office Website
 - <https://www.csus.edu/administration-business-affairs/budget-planning/>
- PBAC Website
 - <https://www.csus.edu/administration-business-affairs/budget-planning/process-reporting.html>

Questions

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