ABC 2015 Fall Summit

CSU Budget Overview

September 9, 2015

Overview

- CSU & Cal Poly Budget Development Milestones
- 2015-16 Cal Poly Budget Process (S&U)
- 2015-16 Support Budget
- Communication and Transparency
Budget Development Milestones - Jul - Oct

**CSU Budget Development**
- CSU Preliminary budget planning in consultation with CSU Presidents

**Cal Poly Sources & Uses**
- Campus preliminary enrollment targets

Budget Development Milestones - November

**CSU Budget Development**
- BoT (Board of Trustees) adopts Support Budget (Trustees Budget)

**Cal Poly Sources & Uses**
- Cal Poly estimates its share
- CODVP (Council of Divisional Vice Presidents) begin identifying priorities
## Budget Development Milestones – January

**CSU Budget Development**
- Governor’s Budget released
- CSU determines impact on system

**Cal Poly Sources & Uses**
- Cal Poly estimates its share & develops prelim planning numbers
- Division priorities further refined by CODVP

## Budget Development Milestones – Feb - Apr

**CSU Budget Development**
- LAO Analysis
- Legislative Budget Hearings & negotiations

**Cal Poly Sources & Uses**
- Finalize enrollment targets
- President and CODVP review and agree on funding priorities contingent on Final Budget
### Budget Development Milestones – May 15<sup>th</sup> (May Revise)

<table>
<thead>
<tr>
<th>CSU Budget Development</th>
<th>Cal Poly Sources &amp; Uses</th>
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<tbody>
<tr>
<td>DoF (Dept of Finance) updates tax revenue forecasts, costs, etc. to Governor’s Budget</td>
<td>Reconcile campus planning numbers</td>
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<tr>
<td>CSU determines impact on system</td>
<td>Reconcile campus enrollment target against Student Intent to Register (SIR)</td>
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### Budget Development Milestones

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<tr>
<td><strong>June 15&lt;sup&gt;th&lt;/sup&gt;</strong></td>
<td><strong>June</strong></td>
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<tr>
<td>Constitutional deadline to approve budget</td>
<td>Reconcile/finalize campus planning budget</td>
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<td><strong>June 30&lt;sup&gt;th&lt;/sup&gt;</strong></td>
<td><strong>July 1</strong></td>
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<tr>
<td>Final budget signed</td>
<td>Cal Poly allocates budget to divisions</td>
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<td>CSU issues final budget allocations</td>
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FY 2015-16 Support Budget

- Economic outlook at this point ranges from continuing optimism tempered by Governor Brown’s austerity

- Governor’s 4 year Planned Increases in State Funding CSU Systemwide
  - $125.1 M – 2013-14 (approved and received)
  - $142.2 M – 2014-15 (approved and received)
  - $119.5 M – 2015-16 (approved / rec’d $216.5M!)
  - $124.3 M – 2016-17

10 Year CSU General Fund Appropriation (with Governor’s 4 year plan)
S&U Budget Process

CSU Allocation to Cal Poly

Sources & Uses Budget Process

Admin & Finance  Academic Affairs  Student Affairs  Univ. Adv.  President’s Office  Central

Cal Poly Budget Conventions

- Utilize priority based incremental budgeting practices

- Decentralized budgets (25+years)
  - Each division/college has its own budget process - centralized, decentralized, hybrid
  - Base funding is allocated each year to the division level
Cal Poly Budget Conventions

- Designated *revenues* allocated in accordance with designated purpose
  - Student Success Fee – SSF01
  - College based fee – AAxxx
  - Cal Poly Plan – CPP01
- Designated state funding allocated to designated purpose
  - Financial Aid,
  - New space, utilities – Facilities
  - Compensation/Benefits

Budgetary Responsibility

- Financial Responsibility
  - Program areas are responsible for all salaries, benefits, O&E
  - Program areas are responsible for budget management and solvency
  - Budget & Finance department monitors at division level
- Monitoring Tools
  - All Finance, Student Admin, and HR authorized users have access to pertinent data via Dashboards
New Reporting Tool

- OpenGov – An interactive tool that displays certain financial data of the University
  - CSU Operating Fund
  - Housing, Parking, Continuing Education
  - University Union

- https://calpolyslo.opengov.com

CSU Budget Overview

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