

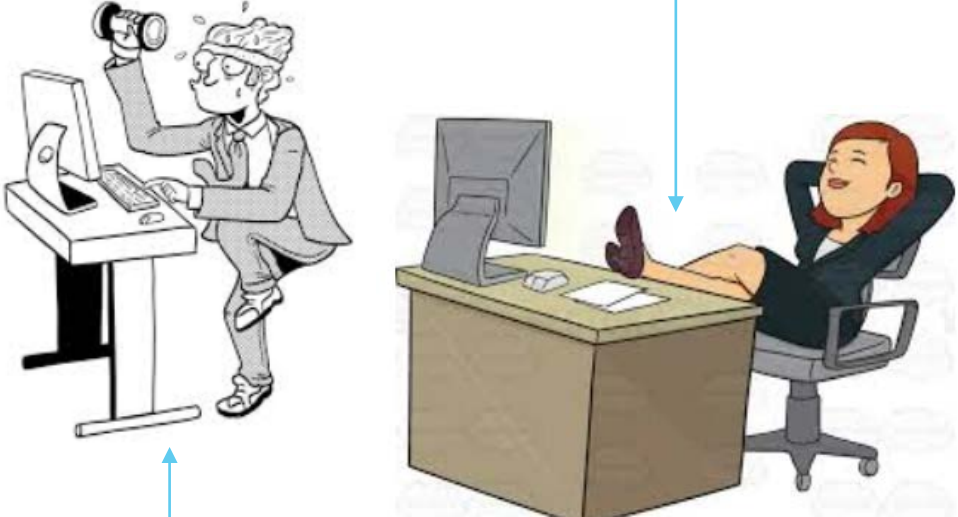
BUDGET 101

Presenters : Alex Maculsay
Danelle Apodaca

2018 CSUSB Business Conference

Introductions

UNIVERSITY BUDGET OFFICE



ALEX

Jack H. Brown College

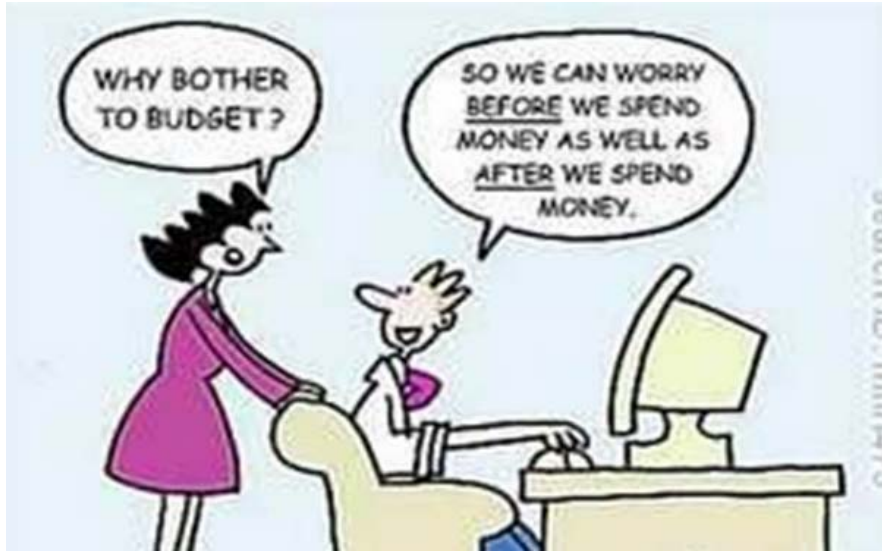
Academic Resources

Student Health Center

DANELLE

General Accounting

Accounts Payable



Discussion Points

- ▶ Campus Operating Fund
- ▶ Budget Transfers
- ▶ Position Management
- ▶ Reporting Tools

CSUSB Operating Fund

State
Allocation
\$111.5m



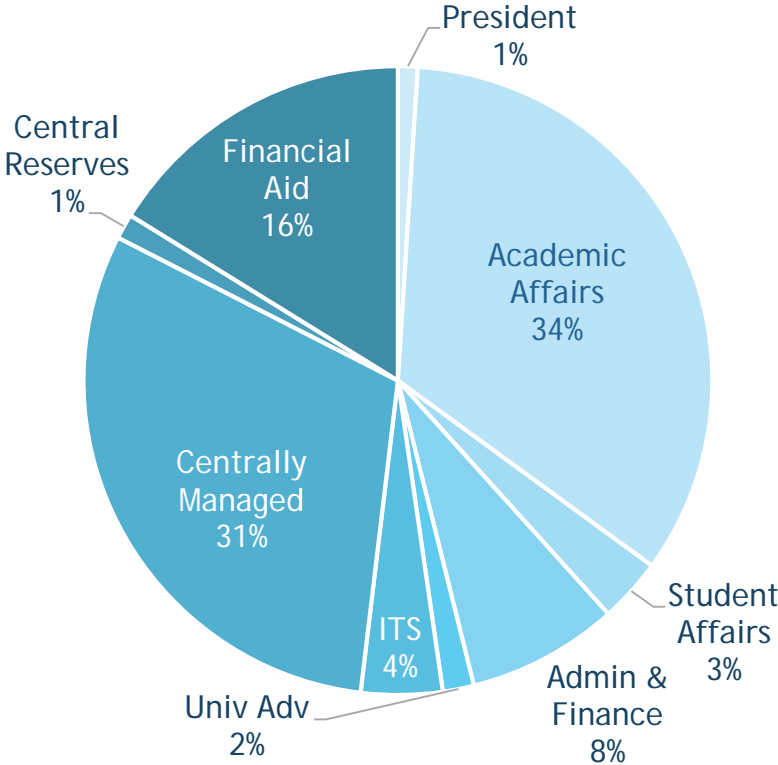
Student
Fees
\$110.5m

2017/18
Total CSUSB Operating
Budget
\$222 million

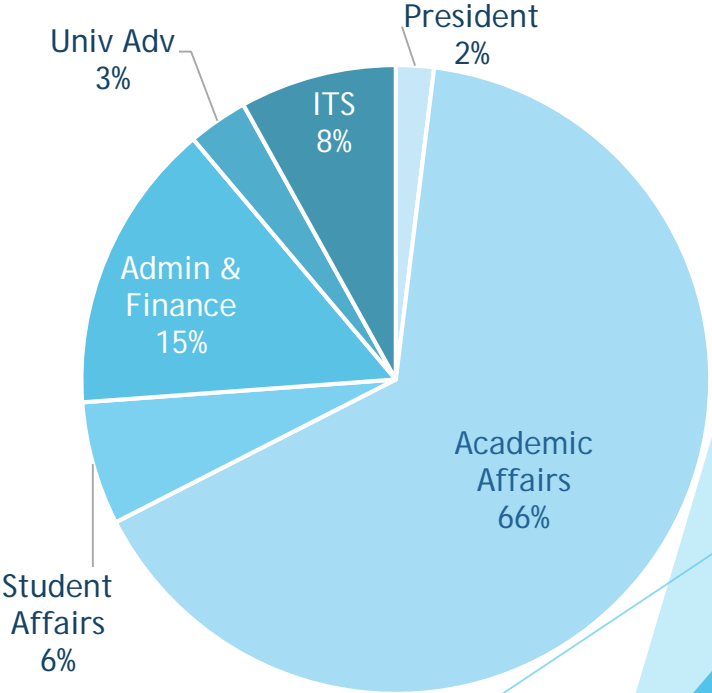
Fun Fact:
In 1965 the
operating budget
was \$1 million

CSUSB Operating Fund

Divisions & Central \$222 Million



Divisions only \$115 Million



CSUSB Operating Fund

Campus Budget Allocation Process - Cumulative

S
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Previous Year
Baseline Budget

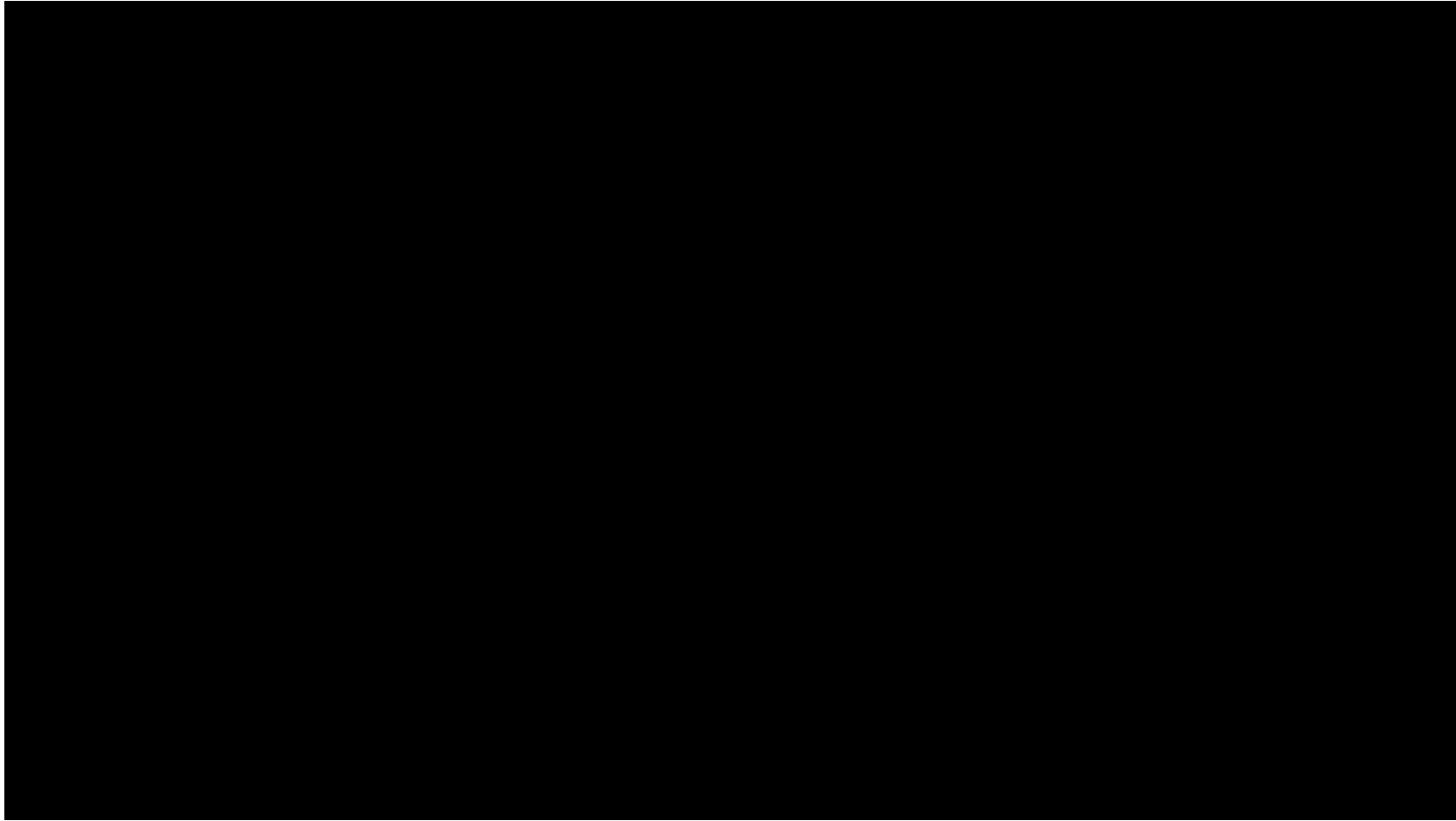
President/VPs make
decisions on new baseline

Budget Office loads baseline as
directed by college/division analysts

Departments transfer
budget as needed

F
I
N
I
S
H





Budget Transfers



Types

- One Time (DEPTADJ) vs. Baseline (ADJBASE)
- Inter-Department vs. Intra-Department

Tips

- Submitted by College/Division Analyst
- No small amounts/ No cents
- Must be between same Fund

Budget Transfer Journal

- ▶ Do not alter the formatting of the template
- ▶ All columns must be completed

<p style="text-align: center;">University Budget Office Budget Journal Template</p>							
Name _____				Journal Number _____ (Budget Office Use Only)			
Ext. _____							
<p style="text-align: center;">*Very important* - Do not modify the spreadsheet by changing the format of the cells or deleting columns Do not include special characters or symbols in the line description (commas, periods, slash/ dash, % # \$...)</p>							
Account (6XXXXX)	Fund (Ex: SB001)	Dept ID (Ex: A0100)	Class (Ex: 10050)	Project (Ex: FAC_P/DEV_GRANT)	Scenario (Ex: DEPTADJ)	Line Description (MAX 30 Char)	Amount (Ex: 5500.00)
660003	SB001	D0400			DEPTADJ	Homecoming Exp to Acctg	-500.00
660003	SB001	D0200			DEPTADJ	Homecoming Exp from Budget	500.00

2017/18
Total CSUSB Operating
Budget
\$222 million

What % of our total operating budget
goes to Salaries and Benefits?

73%

That's \$ 163 million!!

Position Management (PM)



Training & Query Access

- ITS Training Services Registration
- Complete CIA (Computerized Information Access) Form
- PM Query: SB_PM_CAMPUS_ALL_1

Create/Update Positions

- PM Request/Update Form
- Complete all fields

Reporting Tools

- ▶ Data Warehouse
- ▶ OpenGov



Data Warehouse

- ▶ Financial Users
- ▶ Training offered year round

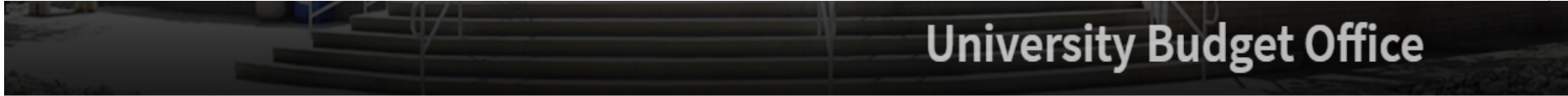
Business Unit SBCMP - CSU San ▾ **Fiscal Year** 2017 ▾ **Accounting Period (as of)** 8 ▾ **Account Type** 60 - Expenditures ▾ **Account Category** --Select Value-- ▾ **Budget Ledger** Standard Budget ▾ **Fund CF Status** --Select Value-- ▾
Fund SB001 - TF-GENE ▾ **Dept** D0400 - Universit ▾ **Account** --Select Value-- ▾ **Project** --Select Value-- ▾ **Program** --Select Value-- ▾ **Class** --Select Value-- ▾
NOT Fund NOT --Select Value-- ▾ **NOT Dept** NOT --Select Value-- ▾ **NOT Account** NOT --Select Value-- ▾ **NOT Project** NOT --Select Value-- ▾ **NOT Program** NOT --Select Value-- ▾ **NOT Class** NOT --Select Value-- ▾ **NOT Acct Cat** NOT 601;603 ▾

Apply Filters Reset Filters

riod
Bernardino, Fiscal Year = 2017, Period = 8

n 1: Dept Fdescr ▾ Column 2: Fund Fdescr ▾ Column 3: Acct Fdescr ▾ Column 4: Hide ▾ Column 5: Hide ▾ Column 6: Hide ▾
 Select Report View: Summarized ▾

Dept Fdescr	Fund Fdescr	Acct Fdescr	Current Budget	Actuals	Encumbrances	Balance Available	% Used Fiscal Year
D0400 - University Budget Office	SB001 - TF-GENERAL FUND SUPPORT	604001 - Comm-Tele Usage - Local	150.00	335.66	0.00	(185.66)	224%
		606808 - Travel-In State	4,000.00	3,447.87	0.00	552.13	86%
		619801 - Equip Other-Furniture		597.29	0.00	(597.29)	
		660003 - Supplies&Srvcs-General	5,363.00	1,113.94	0.00	4,249.06	21%
		660803 - Postage-Postage & Freight	100.00	0.00	0.00	100.00	0%
		660816 - Duplicating	100.00	0.00	0.00	100.00	0%
		660822 - OthrOpr-End Of Yr Carryover	7,186.00	0.00	0.00	7,186.00	0%
		660835 - Specialized Trng-Profssnl Devl	3,000.00	50.00	0.00	2,950.00	2%
		660844 - Repairs-Office Equip Maint	400.00	540.79	0.00	(140.79)	135%
		SB001 - TF-GENERAL FUND SUPPORT Total			20,299.00	6,085.55	0.00
D0400 - University Budget Office Total			20,299.00	6,085.55	0.00	14,213.45	30%
Grand Total			20,299.00	6,085.55	0.00	14,213.45	30%



Home	Fiscal Information	Budget Forms & Instructions	Training	FAQs	
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Financial Transparency Portal
Fiscal Data
University Budget Advisory Council
Budget Open Forums
Cost Allocation
Benefit Rates
Year-end Deadlines

Financial Transparency Portal

Welcome to CSUSB's Financial Transparency Portal

In an effort to provide greater financial transparency, the University Budget Office has launched a web-based financial transparency tool that dynamically presents the University's revenues and expenses. This information is displayed in various graphical formats that can be selected by the user. From historical trends to line item level details, by clicking on the link below to the portal, faculty, staff, students and other interested community members can use the website to have 24/7 access to CSUSB financial information.

[Access the Financial Transparency Portal](#)

For more information, please visit the University Budget Office website: csusb.edu/budget

Annual

Current Year

Transactions

Filters Views

What are the expenditures by division in the Operating/General Fund?

What type of expenditures are included in the Operating/General Fund?

How are Parking Operation Funds spent?

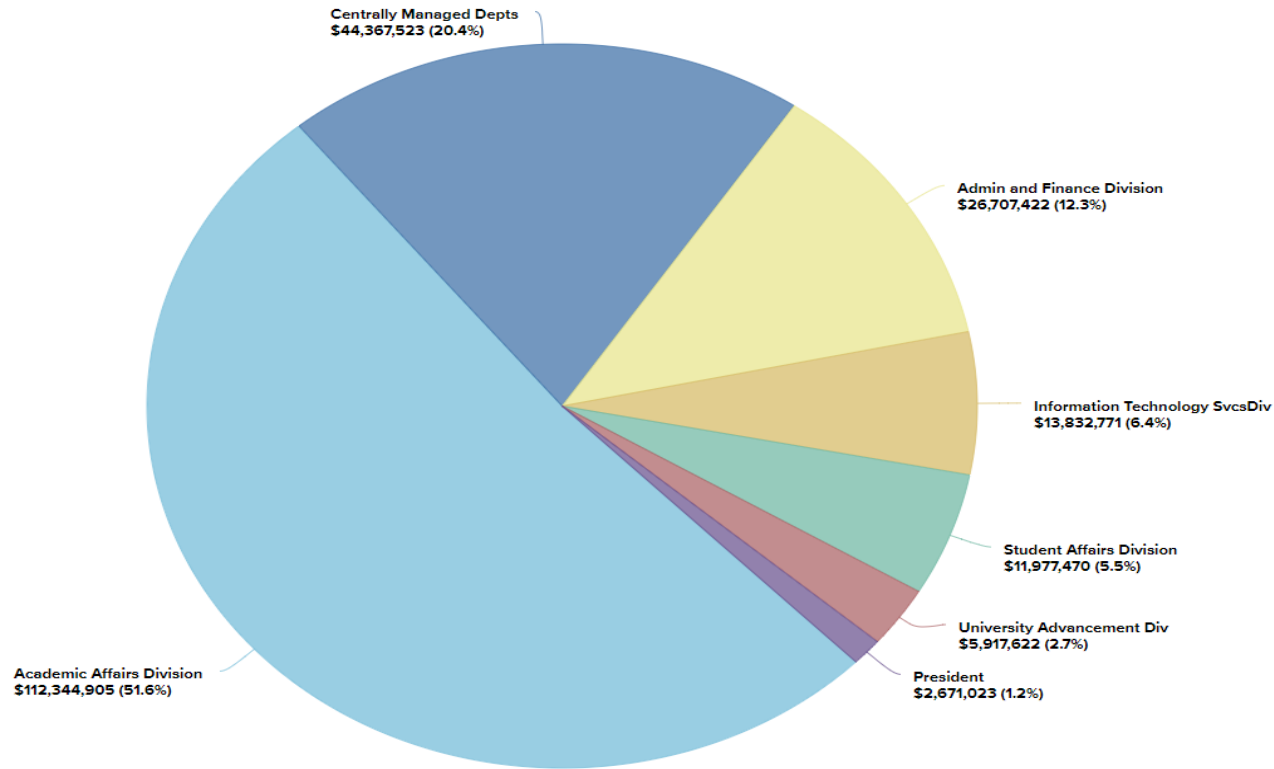
How are the Student Success Funds (SSI) spent?

How are Student Health Operation Funds spent?

How are Housing Operation Funds spent?

What are the program activities in the Lottery Fund?

Presentation



Sort Large to Small

- Academic Affairs Division
- Centrally Managed Depts
- Admin and Finance Division
- Information Technology SvcsDiv
- Student Affairs Division
- University Advancement Div
- President

2016-17 Actual

Summary Table		Transactions 9999+		
Expand All	2015-16 Budget	2015-16 Actual	2016-17 Budget	2016-17 Actual
▶ Academic Affairs Division	\$ 109,952,622	\$ 104,058,283	\$ 118,350,021	\$ 112,344,905
▶ Centrally Managed Depts	54,237,587	43,681,971	56,507,670	44,367,523
▶ Admin and Finance Division	29,034,048	26,192,503	28,805,600	26,707,422
▶ Information Technology SvcsDiv	14,604,370	14,074,034	14,472,303	13,832,771
▶ Student Affairs Division	11,859,502	10,877,557	12,828,628	11,977,470
▶ University Advancement Div	6,104,844	5,452,641	6,227,202	5,917,622
▶ President	2,880,479	2,826,509	2,854,406	2,671,023
Total	\$ 228,673,452	\$ 207,163,499	\$ 240,045,830	\$ 217,818,736



Budget.csusb.edu