

Academic Affairs Budget

New Department Chair Orientation

August 15, 2019

Diane S. Stephens

Associate Vice President for Academic Resources and Planning

Callie Juarez

Director of Academic Budget Management

Agenda

- Introductions
- Budget Overview
- Department Budgeting
 - Faculty Position Funding
 - Best Practices and Tools
- Schedule of Classes
- Q&A



Department of Academic Resources and Planning

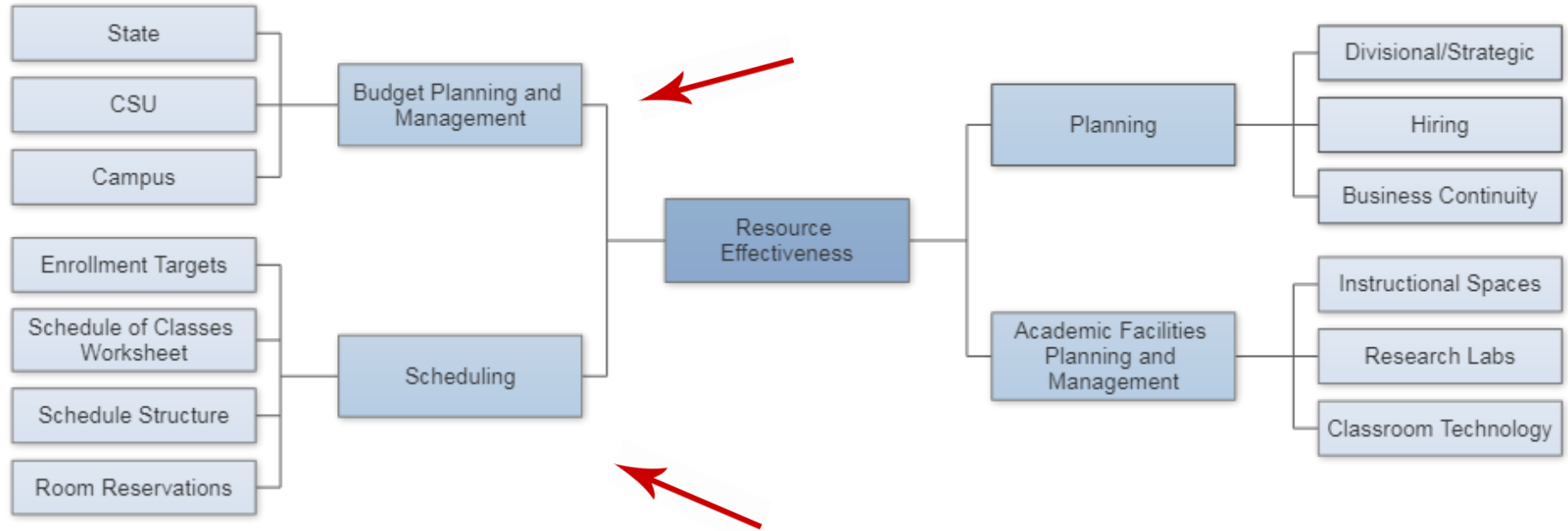
SUPPORT. SERVICES. SOLUTIONS.

- Budget Planning and Management
- Annual Planning Process
- Business Continuity Planning
- Business Process Improvements
- Academic Facilities Planning
- FTES Target Allocations
- Faculty Position Allocations
- Staff Human Resources
- Room Reservations
- Class Schedules
- Space Management
- Classroom Technology Planning
- Program Costing
- Budget and Technology Support for Academic Affairs Administration
- Provost's Discretionary Budget

Other areas, activities, and committees we support:

- Institute for Community Health and Wellbeing
- Instructionally Related Activities (IRA) Fund
- Academic Resources Council
- Classroom Technology Committee
- Educational Resources Committee of the Faculty Senate

The Resource Planning Environment In Academic Affairs



SUPPORT. SERVICES. SOLUTIONS.

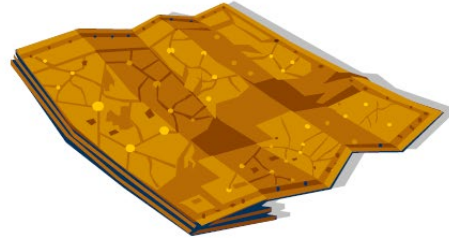
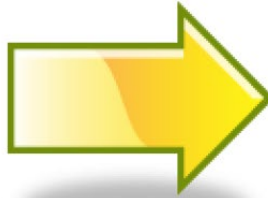
Department of Academic Resources and Planning

CSUN

Budget Overview

What is a budget?

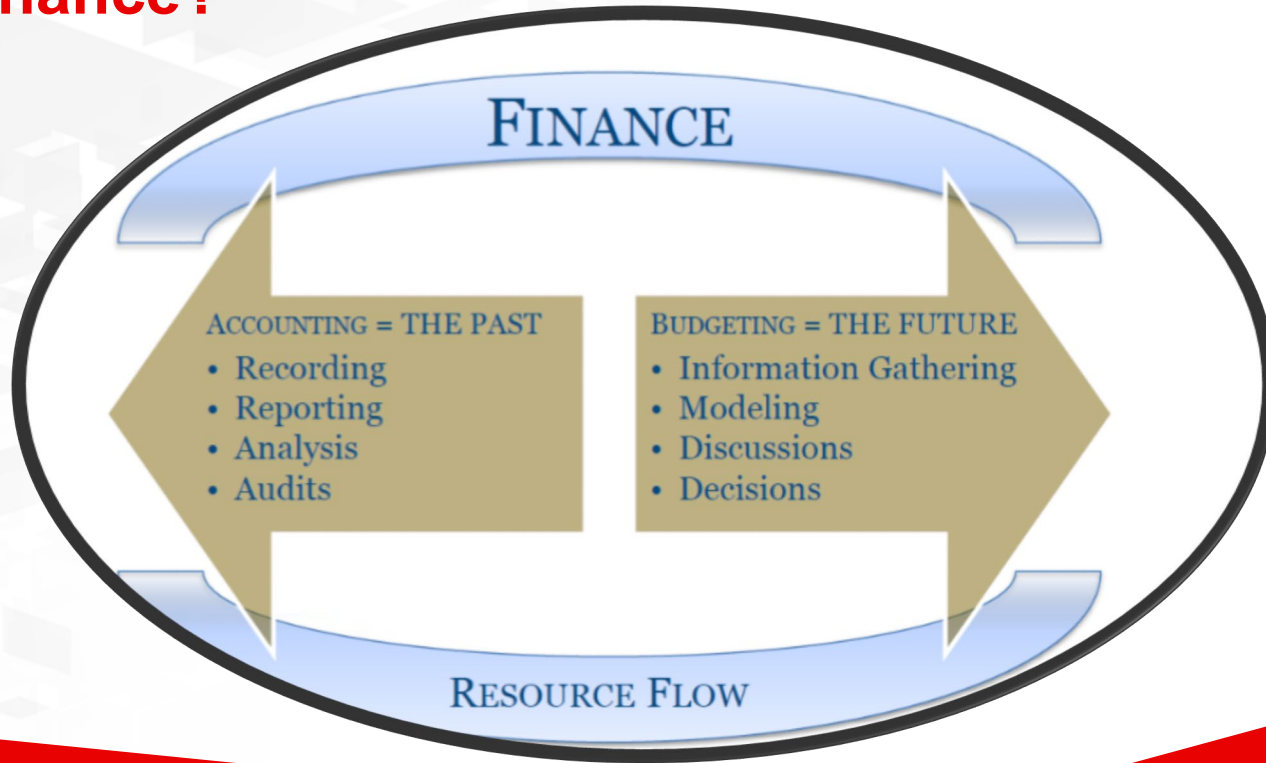
noun: an **estimate**, often itemized, of **expected** income (or allotment) available for spending that is based on a **plan** for how it will be spent for a given period of **time**.



A budget can serve multiple purposes:

- A **forecast** of planned revenues, expenditures and saving
- A tool for the **allocation** of current and anticipated financial resources
- A means to promote **good management**
- A **controlling** instrument
- A method of **communication**
- A reflection of the **organizational values**

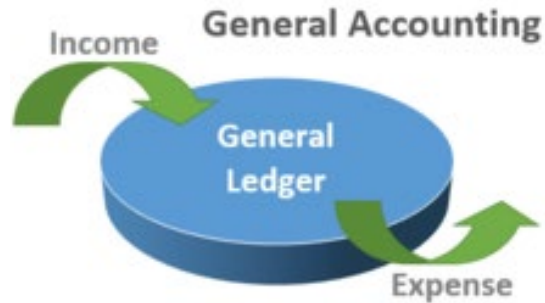
What is the difference between accounting, budgeting, and finance?



First...Terminology



- ***Appropriation:***
 - Authorization to spend provided in the State Budget Act, particularly from the General Fund
 - *The CSU system receives budget appropriations from the State of California*
- ***Allocation:***
 - An authorization to incur expense or obligation up to a specified amount, for a specific purpose, and within a specific period
 - *CSUN receives a budget allocation from the CSU*
 - *The colleges receive budget allocations from Academic Affairs*



Funds and Fund Accounting

Fund Accounting

- An accounting system that emphasizes accountability rather than profitability

Fund

- Self-balancing set of accounts, with identified sources of income and segregated for specific uses in accordance with laws, regulations, or special restrictions or limitations

CSUN Budget

**ATTACHMENT A - Operating Budget Total
2019-20 Final Budget Allocations**

**Coded Memo B 2019-02
July 19, 2019**

CSU Budget

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2018-19 Final Budget General Fund Allocation	Revisions to 2018-19 General Fund Allocations	New 2019-20 General Fund Allocations	Total 2019-20 General Fund	2018-19 Gross Tuition and Fee Revenue	Tuition Revenue from Enrollment Growth	Total 2019-20 Gross Tuition & Fee Revenue	2019-20 Gross Operating-Budget
	<i>(Coded Memo B 2018-02)</i>	<i>(Attach. B, Col. 1)</i>	<i>(Attach. C, Col. 13)</i>	<i>(Sum of Cols. 1-3)</i>	<i>(Attach. D, Cols. 5+6)</i>	<i>(Attach D, Col. 7)</i>	<i>(Cols. 5 + 6)</i>	<i>(Cols. 4 + 7)</i>
Bakersfield	\$77,599,709	\$449,000	\$9,356,600	\$87,405,309	\$59,543,000	\$1,916,000	\$61,459,000	\$148,864,309
Channel Islands	83,022,710	407,000	7,144,900	90,574,610	39,448,000	1,580,000	41,028,000	131,602,610
Chico	126,690,932	863,000	12,461,500	140,015,432	110,925,000	1,358,000	112,283,000	252,298,432
Dominguez Hills	94,336,852	570,000	14,564,600	109,471,452	86,498,000	2,656,000	89,154,000	198,625,452
East Bay	103,073,561	766,000	7,333,400	111,172,961	104,799,000	876,000	105,675,000	216,847,961
Fresno	164,229,432	1,017,000	17,790,600	183,037,032	143,416,000	2,787,000	146,203,000	329,240,032
Fullerton	203,247,561	1,580,000	22,165,100	226,992,661	247,631,000	2,971,000	250,602,000	477,594,661
Humboldt	85,517,210	572,000	4,630,700	90,719,910	57,452,000		57,452,000	148,171,910
Long Beach	218,734,336	1,686,000	22,254,600	242,674,936	245,234,000	3,504,000	248,738,000	491,412,936
Los Angeles	166,135,539	979,000	20,016,100	187,130,639	154,927,000	2,279,000	157,206,000	344,336,639
Maritime	34,826,276	155,000	1,961,800	36,943,076	10,744,000		10,744,000	47,687,076
Monterey Bay	80,161,383	394,000	7,340,900	87,896,283	41,044,000	1,225,000	42,269,000	130,165,283
Northridge	217,327,496	1,645,000	27,198,600	246,171,096	230,516,000	3,341,000	233,857,000	480,028,096
Pomona	156,865,142	1,063,000	14,746,700	172,674,842	155,081,000	2,447,000	157,528,000	330,202,842
Sacramento	171,045,037	1,219,000	20,493,700	192,757,737	179,855,000	3,228,000	183,083,000	375,840,737
San Bernardino	123,615,708	878,000	12,030,100	136,523,808	123,748,000	2,033,000	125,781,000	262,304,808
San Diego	206,788,796	1,659,000	18,422,300	226,870,096	278,266,000	3,014,000	281,280,000	508,150,096
San Francisco	180,496,659	1,591,000	15,933,000	198,020,659	208,605,000	2,252,000	210,857,000	408,877,659
San Jose	171,724,882	1,503,000	19,034,800	192,262,682	232,053,000	2,751,000	234,804,000	427,066,682
San Luis Obispo	146,283,968	1,346,000	13,122,300	160,752,268	206,500,000	1,286,000	207,786,000	368,538,268
San Marcos	90,246,752	610,000	11,140,300	101,997,052	87,253,000	2,067,000	89,320,000	191,317,052
Sonoma	74,350,783	600,000	6,084,000	81,034,783	54,549,000	847,000	55,396,000	136,430,783
Stanislaus	74,133,047	466,000	8,887,400	83,486,447	56,430,000	1,740,000	58,170,000	141,656,447
Campus Total	\$3,050,453,771	\$22,018,000	\$314,114,000	\$3,386,585,771	\$3,114,517,000	\$46,158,000	\$3,160,675,000	\$6,547,260,771
Chancellor's Office	77,144,650	474,000	4,180,000	81,798,650				81,798,650
Systemwide Programs	75,758,603		(603,000)	75,155,603	2,948,000		2,948,000	78,103,603
Center for California Studies	4,481,300	10,000	155,000	4,646,300				4,646,300
Summer Arts	34,800			34,800	639,000		639,000	673,800
Systemwide Provisions and Infrastructure ¹	419,269,876		15,061,000	434,330,876				434,330,876
CSU System Total	\$3,627,143,000	\$22,502,000	\$332,907,000	\$3,982,552,000	\$3,118,104,000	\$46,158,000	\$3,164,262,000	\$7,146,814,000

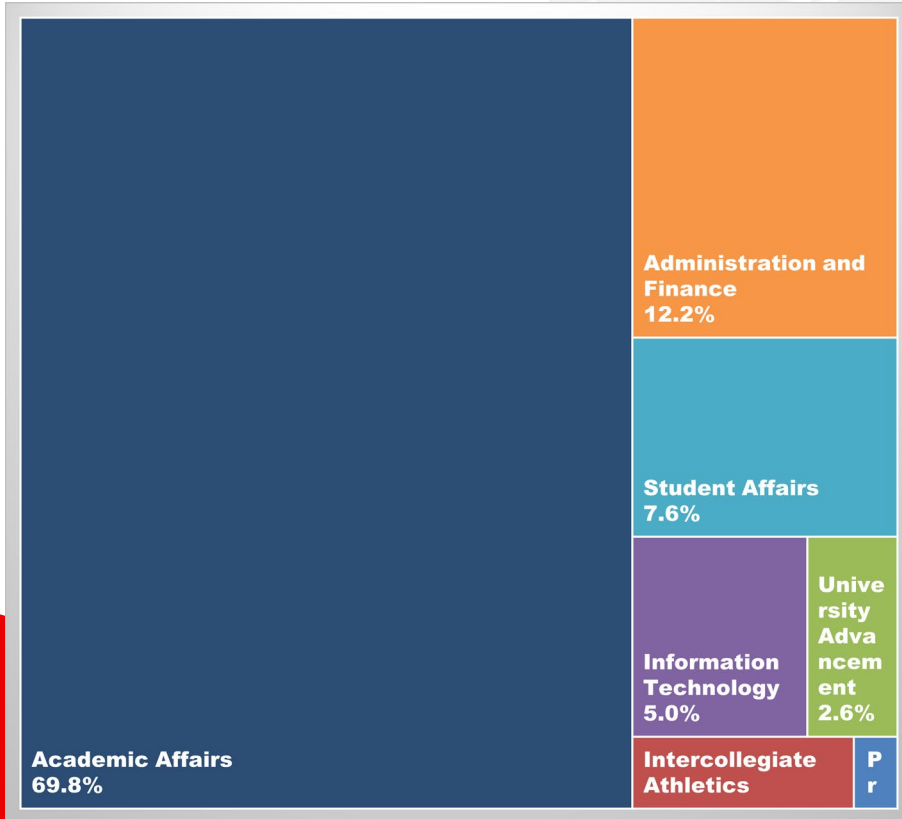
**Northridge is 6.7% of
Total CSU General
Fund Budget**

**Total CSUN General
Fund Budget = \$480M**

¹Includes general obligation and lease revenue bond annual debt service costs.

CSUN

CSUN Budget - 2018/19 Beginning General Fund Allocations by Division



Administrative Area	18/19 Base
President's Administrative Unit	\$1,033,530
Intercollegiate Athletics	\$5,249,998
University Advancement	\$5,937,562
Information Technology	\$11,573,358
Student Affairs	\$17,442,998
Administration and Finance	\$28,052,641
Academic Affairs	\$159,991,633
TOTAL GF ALLOCATION	\$229,281,720

**Academic Affairs
Receives 70% of the Total
General Fund Allocation
of the University**

CSUN Policy on Fiscal Responsibility

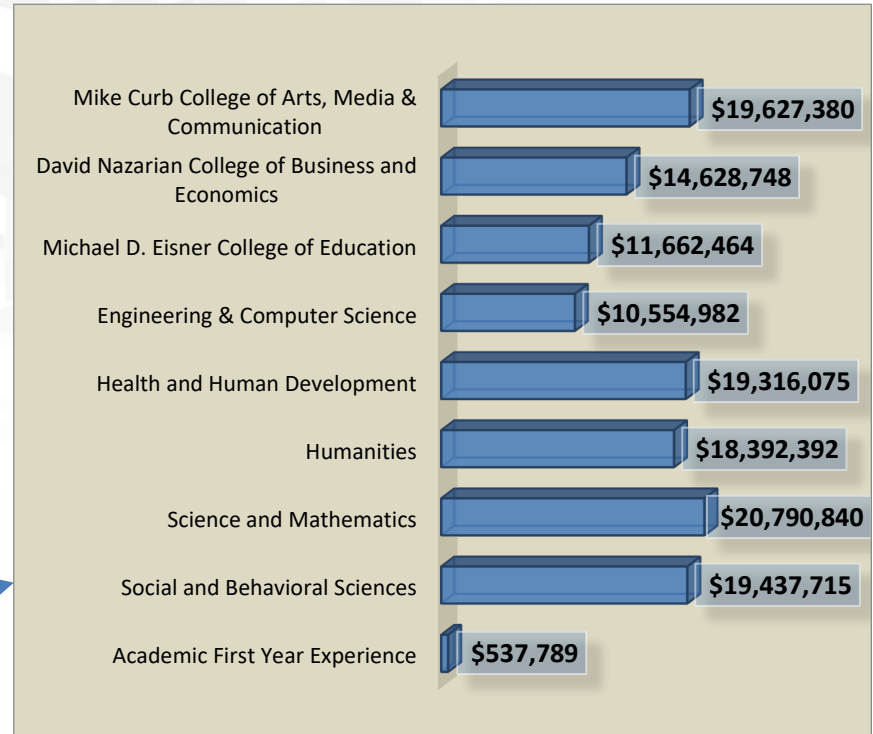
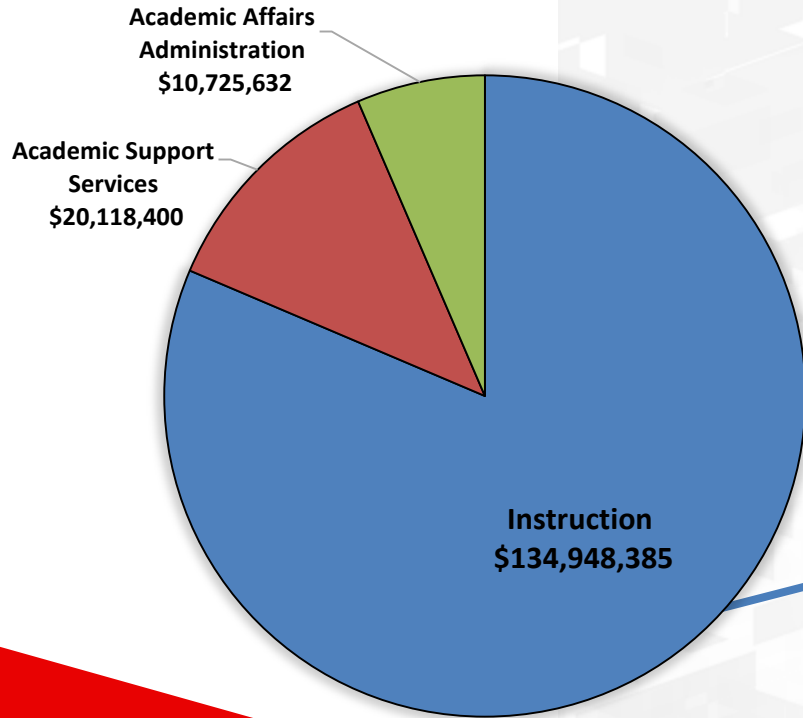
Ensure that:

- Expenditures don't exceed available resources
- Funds expended for intended purposes in appropriate time period
- Use internal controls to protect from misuse
- Correctly classify receipts and expenditures
- Comply with campus policies



Academic Affairs Budget

2019/20 Academic Affairs Beginning Base Budget Allocations



Typical “State-Side” Funds in Academic Departments

- Fees in **General Fund** (appropriations, allocations, and fee revenue) – 48501
- **Research, Scholarship, and Creative Awards (RSCA)** – 48518
- **Campus Quality Fee (CQF)**
 - Course materials - 48520
 - Student support - 48521
 - Technology – 48522
- **State Trust Fund** (includes TExL MOU revenues, IRA, etc.) – 496XX, 444XX, etc.
- **Lottery Fund** – 48101

Department Auxiliary Funds

Auxiliary Funds (separate 501(c)(3) entities)

- **The University Corporation (TUC)**
 - TUC provides commercial and administrative services to CSUN and also manages sponsored programs.
 - Sponsored programs grantor is an agency of the local, state, or federal government.
- **CSUN Foundation**
 - The CSUN Foundation is responsible for accepting, managing, investing and disbursing all CSUN related philanthropic funds.
 - Scholarships
 - Restricted/unrestricted gifts

The Decentralized Model Principles

- Communication and Disclosure
 - ERC Recommendation
 - College Budget Model
 - Clarity of Business Practices
 - Facilitate Sharing of Information and Open Communication
- Meet FTES Targets
- Continuity/Consistency of Practices
- Defensible Systems (audit readiness)
- Accountability
- Balanced Budgets

Role of the Director of Finance and Operations

Role of the College Directors *vary* and generally include:

- Part of college leadership team
 - Advisor to dean on resource matters
 - Member of administrative council
 - Resource for department chairs, faculty, and staff
- Resource management
 - Budget planning and management
 - Schedule of Classes planning (with dean or associate dean)
 - Technology support
 - Staff human resources
 - Space assignments and utilization
 - Business process improvement
- Much, much more!

Meet with your Director of Finance and Operations

College	Director
Mike Curb College of Arts, Media, and Communication	Natali Papazyan
David Nazarian College of Business and Economics	Cathleen Fager
Michael D. Eisner College of Education	Fred Moreno
College of Engineering and Computer Science	Magda Azouz
College of Health and Human Development	Todd Oberson
College of Humanities	Janene White
College of Science and Mathematics	Nidia Goitia
College of Social and Behavioral Sciences	Pamela Simon
Oviatt Library	Laura Clary

Resource Planning Staff in Academic Affairs

Academic Resources and Planning Staff

Directors of Finance and Operations

University Financial Analysts (UFAs)



SOLAR Coordinators

Educational Resource Committee of the Academic Senate (ERC) Recommendation on College Budgets – 1999

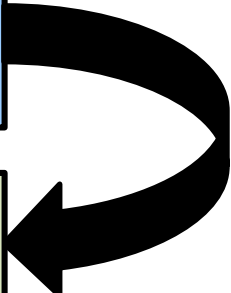
- Open budget reporting and consultation process
 - Resources and allocations for all departments, centers, and programs
- Contingency funds
 - Maintain
 - Communicate to department chairs



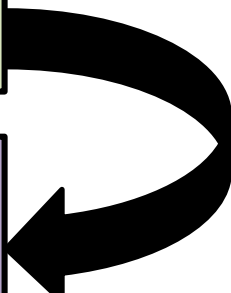
Faculty Position Funding

How Does Faculty Attrition Affect the Budget?

Example: Retiring Faculty Salary	\$98,442
Replacement Salary Retained in College (24 units AY)	<u>(48,442)</u>
Salary Savings	\$50,000



Example: Assume 15 Full-time Retirements and 20 FERPs	
Full-Time	\$750,000
FERPs	<u>500,000</u>
Total Contribution to Attrition Salary Savings	\$1,250,000



Commitments:	
Annual Cost of Faculty Promotions	(\$650,000)
Annual Cost of Staff Promotions/Actions	<u>(400,000)</u>
Net Available for Redistribution*	\$200,000
<i>*for faculty positions, initiatives, unfunded mandates</i>	

Tenure-Track Faculty Position Funding Sources

- Funded enrollment growth
 - CSU resident FTES
 - Non-resident FTES, as approved by CSUN cabinet
- Matadors Rising—“Tenure Density” and Enrollment Growth
- Internal Academic Affairs salary savings from attrition



FTES Growth Funding for Lecturers

- Funding for schedule adjustments
 - Process initiated by departments and Colleges when over-enrolled.
 - Faculty positions funded at replacement rate and when College exceeds planned internal target.
 - Undergraduate Studies approved FTES funded as follows:
 - Increase to class limit – funded at 50%
 - Additional sections – funded at 100%

Best Practices

Managing the Schedule

- This is the number one area of control for department chairs
- Effective use of physical, fiscal, and human resources
- Effectively deploy tenured and tenure-track faculty in order to maximize enrollments using “fixed costs”
- Minimize part-time faculty and other short-term salary costs--limit “variable” costs and reassigned time
- Monitor/eliminate “low enrolled” sections
- Space utilization with University growth



Optimizing the Schedule

- Efficiency
- Student Success
 - *How do we prioritize course offerings, days and times?*
- “Last Like Term”
 - *How effective is rolling the “last like term” as a starting place for schedule building?*



More...Terminology

- **Headcount** – physical number of students enrolled
- **Seats** – sum total student enrollment by section
- **Full-time Equivalent Students (FTES)**
 - The enrollment measurement used to determine incremental changes in base funding by State/CSU
 - Sum total by Student:
 - Undergraduate: Total Course Credit Units (CCUs) divided by 15
 - Graduate: Total CCUs divided by 12
- Full-time Equivalent Faculty (FTEF)
- Student Faculty Ratio (SFR)

Schedule of Classes (SOC) Worksheet

- Both a PLANNING and REPORTING tool for Department Chairs
- Combines data from multiple systems to project:
 - FTES, FTEF, SFR, and lecturer costs
 - Does not include reassigned time
 - ***Section SFR vs. Faculty type SFR***

Schedule of Classes (SOC) Worksheet

Link to SOC template can be found on Department of Academic Resources and Planning Website

- Forms and Reports

SOLAR SA

SR0128 - SOC Worksheet Dnld

MyNorthridge Menu

- ▷ SOLAR HR
- ▷ SOLAR Financials
- ▷ Auxiliary Financials
- ▷ SOLAR SA

Schedule of Classes

[Schedule of Classes - Reports](#)

[Course Catalog](#)

[Browse Catalog](#)

[Class Facility Usage](#)

[Class Search](#)

[Class Roster](#)

[Schedule New Course](#)

[Maintain Schedule of Classes](#)

[Schedule Class Meetings](#)

[Adjust Class Associations](#)

[Update Sections of a Class](#)

[Class Permission Numbers](#)

[Combined Sections Table](#)

[Identify Combined Sections](#)

[Search for a Facility](#)

[Instructor/Advisor Table](#)

[SR0128 - SOC Worksheet Dnld](#)

[Instructor Schedule](#)

SOC Worksheet (continued)



Worksheet that allows for:

- Scenario-building (“What If...?”)
- Determining cost of planned schedule
- Analyzing use of resources to achieve FTES target and support program priorities
- Modeling new program costs

SOC Worksheet – Projection Tool (SOC Build)

1	2	3	4	21	22	23	24	25	26	28	30	32	35	37	39	41	43	45	48	51	52	53	54
																				F/S Meeting	FCAMP Meeting	Projected Enrollment	
Subject Catalog	Suffix	OLNE	Title	Instructor ID	Instructor Last, First	Base Salary	Job Code	Fac	dept.	PROJECTED Enrollment: Excess Enrollment Eligible = GA OR 3 UNITS (ENTER UNITS IN COLUMN 28)	PROJECTED Enrollment: # OF UNITS ELIGIBLE FOR EXCESS ENROLLME	PROJECTED FTES	PROJECTED WTU	PROJECTED Excess Enrollment Units	PROJECTED Total WTU	PROJECTED FTEF	PROJECTED PTF Expenses	Projected SFR	F/S FTES (PROJECTED)	F/S/OL/HY/OFF CAM FTES (PROJECTED)	Program Code	Under-grad	Grad
ART 100			INTRO ART PROCESS	00000001	Dali, Salvador	\$5,699	2358	P	10094			1.7	1.00	0.0	1.0	0.07	\$ 2,280	26	0.0	0.0	9	26	
ART 100			INTRO ART PROCESS	00000001	Dali, Salvador	\$5,699	2358	P	10094			1.7	1.00	0.0	1.0	0.07	\$ 2,280	26	0.0	0.0	9	26	
ART 100			INTRO ART PROCESS	00000002	Picasso,Pablo	\$7,877	2360	F	10094			1.7	1.00	0.0	1.0	0.08	\$ -	21	0.0	0.0	9	26	
ART 100			INTRO ART PROCESS	00000003	Warhol, Andy	\$6,127	2358	P	10094			1.7	1.00	0.0	1.0	0.07	\$ 2,451	26	1.7	0.0	2	26	
ART 100			INTRO ART PROCESS	00000003	Warhol, Andy	\$6,127	2358	P	10094			1.7	1.00	0.0	1.0	0.07	\$ 2,451	26	0.0	0.0	2	26	
ART 124A			DRAWING I	00000004	Jackson, Pollock	\$4,883	2358	P	10094			6.0	3.90	0.0	3.9	0.26	\$ 7,617	23	0.0	0.0	2	30	
ART 124A			DRAWING I	00000005	O'Keefe, Georgia	5124	2358	P	10094			6.0	3.90	0.0	3.9	0.26	\$ 7,993	23	0.0	0.0	2	30	
ART 124A			DRAWING I	00000006	Leibovitz, Annie	\$4,666	2358	P	10094			6.0	3.90	0.0	3.9	0.26	\$ 7,279	23	0.0	0.0	2	30	
ART 124B			DRAWING I	00000007	Jackson, Pollock	\$4,883	2358	P	10094			5.0	3.90	0.0	3.9	0.26	\$ 7,617	19	0.0	0.0	2	25	
ART 124B			DRAWING I	00000008	Kahlo, Frieda	\$9,498	2360	F	10094			5.0	3.90	0.0	3.9	0.33	\$ -	15	0.0	0.0	2	25	
ART 140			BEGIN 2D DESIGN	00000009	Monet, Claude	\$8,259	2360	F	10094			5.0	3.90	0.0	3.9	0.33	\$ -	15	0.0	0.0	2	25	
ART 140			BEGIN 2D DESIGN	00000006	Leibovitz, Annie	\$6,960	2360	F	10094			5.0	3.90	0.0	3.9	0.33	\$ -	15	0.0	0.0	2	25	
ART 148			COLOR THEORY	00000011	Kusama, Yayoi	\$4,883	2358	P	10094			7.0	3.90	0.0	3.9	0.26	\$ 7,617	27	0.0	0.0	2	35	
ART 151			PHOTOGRPHY AS ART	00000012	Rivera, Diego	7957	2360	f	10094			4.0	3.00	0.0	3.0	0.25	\$ -	16	4.0	0.0	9	20	
ART 305		OH	ART& MASS CULTURE	00000013	Wiley, Kehinde	\$4,883	2358	P	10094	YES	3	24.0	3.00	3.0	6.0	0.40	\$ 11,719	60	0.0	0.0	9	120	
TOTALS:										1	3.0	81.7	42.2	3.0	45.2	3.3	59304.8	24.9	5.7	0.0		495	0
																			7%	0%			

SOC Worksheet – Reporting Tool (CENSUS)

27	29	31	33	34	36	38	40	42	44	46	47	49	50	52	55
										F/S Meeting		F/S/OL/HYB/OFFCAMP Meeting			
ACTUAL Enrollment: Excess Enrollment Eligible = GA OR 3 UNITS (ENTER UNITS IN COLUMN 27)	ACTUAL Enrollment: # OF UNITS ELIGIBLE FOR EXCESS ENROLLMENT	ACTUAL FTES	K-Fx	ACTUAL WTU	ACTUAL Excess Enrollment Units	ACTUAL Total WTU	ACTUAL FTEF	ACTUAL PTF Expenses	ACTUAL SFR	FTES Fx for F/S Meeting	F/S FTES (ACTUAL)	FTES Fx for F/S/OL/HY/OFF CAM Meeting	F/S/OL/HY/OFF CAM FTES (ACTUAL)	Program Code	Comments

Chair's Leadership Academy

- Student-Centered Scheduling initiatives



Other Best Practices

- Regular (monthly) account reconciliation
- Line-item budgeting – Questica
- Generation of alternative funds
 - Extended Learning, fundraising, grar
 - Others?
- Planning
 - Equipment refresh
 - Wish lists (for windfalls, donors, etc.)
 - Contingencies



Other Questions?

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www.csun.edu/academic-resources-planning

