



University Policy Statement

UPS 100.201

PLANNING AND BUDGETING PROCESS

The Planning, Resource, and Budget Committee (PRBC) is a collaboration of staff, faculty, students, and administrators with a variety of responsibilities as set forth in UPS 100.001 and further elaborated here. PRBC provides written recommendations to the President on planning, strategic priorities, and budgetary matters based on the University Mission, strategic plan, annual budget priorities and reports and key performance indicators for each division related to the President's Annual Budget Memorandum. In making these recommendations, PRBC can consider all new and continuing monies received by the University.

CSU System Budget Calendar

All University planning and budget processes are driven by the State and CSU budgeting cycles (see <http://finance.fullerton.edu/budget/budgetcalendar.asp>). The fiscal year runs from July 1 until June 30.

CSUF University Planning and Budgeting Guidelines

Fall

- 1) PRBC develops and approves meeting calendar for the academic year.
- 2) President presents Annual Budget Memorandum to PRBC and campus community.
- 3) PRBC completes online *CSUF Budget Basics* training.
- 4) PRBC reviews:
 - a. Committee's roles and responsibilities;
 - b. Strategic plan; and
 - c. President's Annual Budget Memorandum.
- 5) Division heads jointly present:
 - a. Prior year's allocation of funds emphasizing alignment with the President's Annual Budget Memorandum, divisional priorities, strategic plan objectives, and University Mission;
 - b. Key indicators demonstrating progress towards divisional priorities, strategic plan objectives, and University Mission; and
 - c. Changes in divisional organization.
- 6) PRBC presents an update to the Academic Senate.

Spring

- 1) PRBC reviews progress towards meeting strategic plan goals and identifies possible budget strategies for the next fiscal year.
- 2) Division heads develop and present a university-wide budget strategy proposal for discussion at PRBC.
- 3) PRBC provides written budget strategy recommendations to the President based on the University Mission and strategic plan objectives with consideration of challenges, opportunities, and constraints.
- 4) PRBC presents budget strategy recommendations to the Academic Senate.
- 5) PRBC appoints a subcommittee to be available over the summer. If a quorum of PRBC is not available, the subcommittee will provide recommendations in response to proposed budget changes as requested. The Chair of the Academic Senate or his/her designee will act as the Senate Executive Committee liaison for this subcommittee.

Summer

- 1) President and executive leadership review University Mission, strategic plan, and PRBC recommendations.
- 2) President finalizes the Annual Budget Memorandum.

Reporting

- 1) The Vice President of Administration and Finance/Chief Financial Officer (CFO) reports on prior year budgets and expenditure performance to PAB, PRBC, and the Academic Senate in the fall and spring semesters.
2. Budget and actual financial data shall be reported to the University annually and made easily accessible to the campus community via the budget website. The CFO shall provide access to reports on new and continuing funds received by the University from all sources, including, but not limited to funds for: Academic Affairs; Administration and Finance; Human Resources, Diversity, and Inclusion; Student Affairs; University Advancement, Information Technology; and the President's division.
3. PRBC agendas and reports shall be available and maintained on the budget website. The website will contain links to budget-related policies and procedures and campus budget reports as well as system-wide budget and financial data. The PRBC Chair will make these documents available to the budget office within five working days.

Source: PRBC 4-11-14

EFFECTIVE DATE: June 5, 2014
Supersedes: UPS 100.201 dated 8-24-10
and ASD 14-78