



BUDGET OVERSIGHT POLICY

**ICSUAM Policy # 2002.00
3rd Quarter Budget Review – FY2023/24**



California State University, San Bernardino

BUDGET OVERSIGHT POLICY

3rd Quarter Budget Review – FY 2023/24

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‡ 3rd Quarter Review Timeline

‡ CSU Budget Oversight Policy

‡ CSUSB Budget Oversight Policy

FISCAL YEAR 2023-24 PROJECTED BUDGET BALANCE AVAILABLE (BBA)

3rd Quarter Review

OPERATING FUNDS - STATE AND ENTERPRISE FUNDS

SB001 - Operating Fund

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
Office of the President	1,172,656	859,660	6,882	200	305,914	245,979	(43,538)	12,000	91,473	14,225	77,248	84%
Academic Affairs	106,397,109	82,459,420	836,396	311,798	22,789,495	28,885,646	(4,773,821)	2,075,244	(3,397,574)	5,169,630	(8,567,204)	-252%
Student Affairs	12,387,213	7,310,891	952,028	437,895	3,686,399	2,107,162	(76,351)	1,041,999	613,589	2,805,108	(2,191,519)	-357%
Finance, Tech, & Ops	36,624,754	27,619,792	3,274,825	288,569	5,441,568	6,857,532	(2,433,906)	1,626,789	(608,848)	2,009,924	(2,618,772)	430%
University Advancement	6,810,878	4,835,648	257,623	22,253	1,695,354	1,411,066	(111,989)	204,042	192,235	(1,096,410)	1,288,645	670%
Human Resources	4,228,115	2,867,797	182,990	16,654	1,160,673	957,607	(119,866)	254,868	68,064	362,634	(294,570)	-433%
Total	167,620,724	125,953,209	5,510,743	1,077,370	35,079,403	40,464,992	(7,559,471)	5,214,942	(3,041,061)	9,265,110	(12,306,171)	405%

SBSSI - Student Success Initiative

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
Academic Affairs	1,943,366	1,053,283	13,668	22,371	854,044	35,445	(899)	216,748	602,749	741,717	(138,968)	-23%
Student Affairs	1,883,235	959,808	60,525	9,626	853,276	150,958	235,403	97,071	369,844	637,958	(268,114)	-72%
Finance, Tech, & Ops	1,056,063	705,748	199,343	-	150,971	-	-	75,700	75,271	43,115	32,156	43%
Total	4,882,663	2,718,839	273,535	31,997	1,858,291	186,403	234,504	389,519	1,047,865	1,422,790	(374,925)	-26%

RYxxx - Lottery Funds

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
Academic Affairs	1,398,200	457,664	99,447	2,328	838,761	6,971	299,178	325,233	207,379	271,534	(64,155)	31%
Finance, Tech, & Ops	202,978	120,291	5,649	-	77,038	-	-	77,038	-	-	-	0%
Total	1,601,178	577,955	105,096	2,328	915,799	6,971	299,178	402,271	207,379	271,534	(64,155)	-24%

FISCAL YEAR 2023-24 PROJECTED BUDGET BALANCE AVAILABLE (BBA)

3rd Quarter Review

OPERATING FUNDS - STATE AND ENTERPRISE FUNDS

RV1xx - Campus Partners Funds

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
Carry-Over	\$ 2,134,122	\$ -	\$ -	\$ -	\$ 2,134,122	\$ -	\$ 923,603	\$ -	1,210,519			
Revenues	-	(1,040,660)	-	-	1,040,660	-	321,494	-	719,166			
Salaries & Wages	-	196,326	-	-	(196,326)	81,021	(152,733)	6,750	(131,364)			
Benefits	-	47,149	-	-	(47,149)	15,385	(61,100)	-	(1,434)			
Operating Exp & Equip	-	1,702,446	226,352	28,594	(1,957,391)	-	(954,697)	159,122	(1,161,816)			
Total	2,134,122	905,261	226,352	28,594	973,916	96,406	76,568	165,872	635,071	1,976,570	(1,341,499)	-211%

SUMMARY - State Side (SB001 + SSI + Lottery + Campus Partners)

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
Office of the President	1,172,656	859,660	6,882	200	305,914	245,979	(43,538)	12,000	91,473	14,225	77,248	84%
Academic Affairs	111,872,797	84,875,628	1,175,862	365,091	25,456,216	29,024,468	(4,398,974)	2,783,098	(1,952,375)	8,159,450	(10,111,826)	-518%
Student Affairs	14,270,448	8,270,699	1,012,552	447,521	4,539,675	2,258,120	159,052	1,139,070	983,433	3,443,066	(2,459,633)	-250%
Finance, Tech, & Ops	37,883,794	28,445,832	3,479,816	288,569	5,669,577	6,857,532	(2,433,906)	1,779,527	(533,576)	2,053,039	(2,586,615)	485%
University Advancement*	6,810,878	4,835,648	257,623	22,253	1,695,354	1,411,066	(111,989)	204,042	192,235	(1,096,410)	1,288,645	670%
Human Resources	4,228,115	2,867,797	182,990	16,654	1,160,673	957,607	(119,866)	254,868	68,064	362,634	(294,570)	-433%
Total	176,238,687	130,155,264	6,115,726	1,140,289	38,827,409	40,754,772	(6,949,221)	6,172,605	(1,150,747)	12,936,004	(14,086,750)	-1224%

ENTERPRISE FUNDS

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
College of Global & Extended Learning	11,873,468	(2,678,026)	1,105,204	8,210	13,438,080	1,734,651	(295,519)	808,840	11,190,108	10,334,453	855,655	8%
Health Center	518,045	(3,252,779)	294,838	9,753	3,466,233	1,596,974	(260,078)	80,626	2,048,712	286,976	1,761,736	86%
Housing and Residential Education	-	10,776	1,144,928	111,038	(1,266,742)	662,782	(123,148)	3,520,638	(5,327,014)	(149,293)	(5,177,722)	-97%
Parking and Transportation Services	3,474,932	319,032	347,346	103,481	2,705,073	614,300	(275,943)	946,164	1,420,552	3,255,368	(1,834,815)	-129%
Parking Fine and Forfeitures	791,260	38,423	389,877	234,647	128,313	-	(107,645)	164,880	71,078	266,346	(195,268)	-275%



CSU OPERATING FUND – SB001

BUDGET OVERSIGHT POLICY - ICSUAM POLICY #2002.00

Summary FY 2023-24 3rd Quarter Budget Review

All Divisions

Operating Fund - SB001	FY 23/24 3rd Quarter Budget Review								
Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24
Revenue									
Office of the President	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Academic Affairs	(1,977,074)	(1,977,353)	-	-	279	-	(267,467)	-	267,746
Student Affairs	-	-	-	-	-	-	-	-	-
Finance, Tech, & Ops	(1,484,282)	(1,484,372)	-	-	90	(45,452)	(357,022)	-	402,564
University Advancement	-	-	-	-	-	-	-	-	-
Human Resources	(27)	(27)	-	-	-	-	-	-	-
Subtotal	\$ (3,461,382)	\$ (3,461,751)			\$ 369	\$ (45,452)	\$ (624,489)	\$ -	\$ 670,310
Salaries & Wages									
Office of the President	\$ 1,059,743	\$ 832,365	\$ -	\$ -	\$ 227,378	\$ 245,979	\$ (43,538)	\$ -	\$ 24,937
Academic Affairs	97,578,372	79,433,904	-	-	18,144,467	28,885,646	(4,483,728)	-	(6,257,450)
Student Affairs	7,171,126	5,109,537	-	-	2,061,588	2,107,162	(244,265)	-	198,691
Finance, Tech, & Ops	26,605,892	20,511,907	-	-	6,093,986	6,855,710	(1,020,200)	-	258,475
University Advancement	5,646,564	4,228,661	-	-	1,417,903	1,411,066	(162,527)	-	169,364
Human Resources	3,717,911	2,574,821	-	-	1,143,090	957,607	(119,866)	-	305,349
Subtotal	\$ 141,779,608	\$ 112,691,195			\$ 29,088,412	\$ 40,463,170	\$ (6,074,124)	\$ -	\$ (5,300,635)
Benefits (net)									
Office of the President	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Academic Affairs	58,286	58,296	-	-	(10)	-	(14,850)	-	14,840
Student Affairs	-	100,696	-	-	(100,696)	-	-	-	(100,696)
Finance, Tech, & Ops	45,609	211,342	30,210	-	(195,943)	47,274	-	-	(243,217)
University Advancement	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Subtotal	\$ 103,896	\$ 370,334	\$ 30,210	\$ -	\$ (296,649)	\$ 47,274	\$ (14,850)	\$ -	\$ (329,073)
Operating Expenses & Equipment/Capital									
Office of the President	\$ 112,913	\$ 27,295	\$ 6,882	\$ 200	\$ 78,536	\$ -	\$ -	\$ 12,000	\$ 66,536
Academic Affairs	10,737,524	4,944,572	836,396	311,798	4,644,759	-	(7,775)	2,075,244	2,577,290
Student Affairs	5,216,087	2,100,657	952,028	437,895	1,725,507	-	167,913	1,041,999	515,595
Finance, Tech, & Ops	11,457,534	8,380,916	3,244,614	288,569	(456,565)	-	(1,056,684)	1,626,789	(1,026,670)
University Advancement	1,164,314	606,987	257,623	22,253	277,451	-	50,538	204,042	22,871
Human Resources	510,230	293,003	182,990	16,654	17,583	-	-	254,868	(237,285)
Subtotal	\$ 29,198,603	\$ 16,353,430	\$ 5,480,533	\$ 1,077,370	\$ 6,287,271	\$ -	\$ (846,008)	\$ 5,214,942	\$ 1,918,337
Total	\$ 167,620,724	\$ 125,953,209	\$ 5,510,743	\$ 1,077,370	\$ 35,079,403	\$ 40,464,992	\$ (7,559,471)	\$ 5,214,942	\$ (3,041,061)

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24
Office of the President	\$ 1,172,656	\$ 859,660	\$ 6,882	\$ 200	\$ 305,914	\$ 245,979	\$ (43,538)	\$ 12,000	\$ 91,473
Academic Affairs	106,397,109	82,459,420	836,396	311,798	22,789,495	28,885,646	(4,773,821)	2,075,244	(3,397,574)
Student Affairs	12,387,213	7,310,891	952,028	437,895	3,686,399	2,107,162	(76,351)	1,041,999	613,589
Finance, Tech, & Ops	36,624,754	27,619,792	3,274,825	288,569	5,441,568	6,857,532	(2,433,906)	1,626,789	(608,848)
University Advancement	6,810,878	4,835,648	257,623	22,253	1,695,354	1,411,066	(111,989)	204,042	192,235
Human Resources	4,228,115	2,867,797	182,990	16,654	1,160,673	957,607	(119,866)	254,868	68,064
Total	\$ 167,620,724	\$ 125,953,209	\$ 5,510,743	\$ 1,077,370	\$ 35,079,403	\$ 40,464,992	\$ (7,559,471)	\$ 5,214,942	\$ (3,041,061)

President's Division - Operating Fund	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / Unit	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
President's Office	945,123	718,823	-	-	226,299	245,979	-	-	(19,680)	
Ombuds Services	114,620	113,542	-	-	1,079	-	-	-	1,079	
Estimated GSI/Merit Salary Increases	-	-	-	-	-	-	(43,538)	-	43,538	
Salaries & Wages Total	\$ 1,059,743	\$ 832,365	\$ -	\$ -	\$ 227,378	\$ 245,979	\$ (43,538)	\$ -	\$ 24,937	
President's Office	103,249	20,126	6,732	-	76,391	-	-	12,000	64,391	
Ombuds Services	9,664	7,170	150	200	2,145	-	-	-	2,145	
Operating Exp & Equip Total	\$ 112,913	\$ 27,295	\$ 6,882	\$ 200	\$ 78,536	\$ -	\$ -	\$ 12,000	\$ 66,536	
Grand Total	\$ 1,172,656	\$ 859,660	\$ 6,882	\$ 200	\$ 305,914	\$ 245,979	\$ (43,538)	\$ 12,000	\$ 91,473	

Reserve Designation	Amounts
Capital Improvement/Construction	-
Equipment Acquisition	-
Program Development	-
Facilities Maintenance and Repair	-
Outstanding Commitment	91,473
Balance	-

Academic Affairs - Operating Fund	FY 2023-24 3rd Quarter Budget Review								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024
Acad Affairs-Provost/VP	(315,500)	(315,500)	-	-	-	-	-	-	-
Fac Aff/Bud&PIng/Prog	(221,782)	(221,782)	-	-	-	-	-	-	-
Research	(109,138)	(109,138)	-	-	-	-	-	-	-
Graduate Studies	(2,925)	(2,985)	-	-	60	-	-	-	60
Acad Success&UG Adv	(50)	(50)	-	-	-	-	-	-	-
International Programs	(21,770)	(21,770)	-	-	-	-	-	-	-
Enrollment Management	(178,001)	(178,150)	-	-	149	-	(2,000)	-	2,149
AA - JHBC	(61,559)	(61,559)	-	-	-	-	-	-	-
AA - COE	(152,999)	(153,049)	-	-	50	-	(111,705)	-	111,755
AA - CAL	(292,567)	(292,578)	-	-	11	-	(153,762)	-	153,773
AA - CNS	(128,809)	(128,809)	-	-	-	-	-	-	-
AA - CSBS	(342,236)	(342,236)	-	-	-	-	-	-	-
AA - Palm Desert Campus	(18)	(18)	-	-	-	-	-	-	-
AA - Library	(149,719)	(149,728)	-	-	9	-	-	-	9
Revenue Total	\$ (1,977,074)	\$ (1,977,353)	\$ -	\$ -	\$ 279	\$ -	\$ (267,467)	\$ -	\$ 267,746
Acad Affairs-Provost/VP	957,241	491,408	-	-	465,833	160,374	(8,063)	-	313,522
Faculty Senate	50,830	30,054	-	-	20,776	12,210	-	-	8,566
Fac Aff/Bud&PIng/Prog	2,966,242	2,178,470	-	-	787,772	851,238	(170,123)	-	106,657
Research	1,033,956	899,762	-	-	134,194	207,813	(21,165)	-	(52,454)
Graduate Studies	611,126	488,167	-	-	122,959	170,410	-	-	(47,451)
Acad Success&UG Adv	3,798,368	3,127,414	-	-	670,954	850,954	-	-	(180,000)
International Programs	1,160,523	713,695	-	-	446,829	386,454	(42,558)	-	102,933
Enrollment Management	4,957,132	3,718,348	-	-	1,238,784	976,745	-	-	262,039
AA - JHBC	14,382,338	11,269,602	-	-	3,112,736	3,600,000	(487,264)	-	-
AA - COE	8,967,688	7,145,494	-	-	1,822,194	2,461,040	(272,651)	-	(366,195)
AA - CAL	16,655,920	13,963,148	-	-	2,692,773	4,254,886	(121,372)	-	(1,440,741)
AA - CNS	21,632,845	18,206,688	-	-	3,426,157	5,589,475	692,008	-	(2,855,325)
AA - CSBS	16,792,236	13,914,519	-	-	2,877,717	4,475,000	(87,114)	-	(1,510,169)
AA - Palm Desert Campus	893,593	597,916	-	-	295,677	221,298	(32,270)	-	106,649
AA - Library	2,718,333	2,231,023	-	-	487,309	705,320	(72,044)	-	(145,967)
Sponsored Programs Admin	-	458,196	-	-	(458,196)	151,949	-	-	(610,145)
Estimated GSI/Merit Salary Increases	-	-	-	-	-	3,810,480	(3,861,112)	-	50,632
Salaries & Wages Total	\$ 97,578,372	\$ 79,433,904	\$ -	\$ -	\$ 18,144,467	\$ 28,885,646	\$ (4,483,728)	\$ -	\$ (6,257,450)
Acad Success&UG Adv	321	321	-	-	-	-	-	-	-
AA - JHBC	19,093	19,093	-	-	-	-	-	-	-
AA - COE	790	790	-	-	-	-	-	-	-
AA - CAL	7,650	7,650	-	-	-	-	(14,850)	-	14,850

Academic Affairs - Operating Fund	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
AA - CNS	14,446	14,456	-	-	(10)	-	-	-	(10)	
AA - CSBS	15,987	15,987	-	-	-	-	-	-	-	
Benefit Total	\$ 58,286	\$ 58,296	\$ -	\$ -	\$ (10)	\$ -	\$ (14,850)	\$ -	\$ 14,840	
Acad Affairs-Provost/VP	218,439	88,895	-	-	129,544	-	(2,500)	14,437	117,607	
Faculty Senate	558	42,279	-	-	(41,721)	-	(59,201)	17,754	(274)	
Fac Aff/Bud&PIng/Prog	1,068,919	892,460	156,164	3,644	16,652	-	86,343	143,596	(213,287)	
Research	286,860	65,168	27,967	5,060	188,665	-	28,583	142,428	17,654	
Graduate Studies	26,093	32,530	372	-	(6,809)	-	(3,000)	11,969	(15,778)	
Acad Success&UG Adv	416,885	147,182	115,414	52,000	102,290	-	-	102,290	-	
International Programs	135,890	279,825	5,505	-	(149,440)	-	(410,550)	261,110	-	
Enrollment Management	682,252	449,071	72,370	3,137	157,673	-	94,940	45,539	17,194	
AA - JHBC	2,780,680	125,863	33,147	77,291	2,544,379	-	487,264	62,115	1,995,000	
AA - COE	442,022	209,799	1,366	-	230,857	-	105,544	75,762	49,551	
AA - CAL	637,162	349,292	53,627	8,459	225,783	-	(210)	248,726	(22,733)	
AA - CNS	1,538,898	868,851	226,657	74,964	368,426	-	-	62,100	306,326	
AA - CSBS	369,309	(37,137)	73,337	18,540	314,568	-	-	130,000	184,568	
AA - Palm Desert Campus	174,254	143,985	50,983	-	(20,714)	-	-	86,402	(107,116)	
AA - Library	1,650,510	1,286,478	19,487	68,702	275,843	-	(334,988)	671,016	(60,185)	
Sponsored Programs Admin	308,794	31	-	-	308,763	-	-	-	308,763	
Operating Exp & Equip Total	\$ 10,737,524	\$ 4,944,572	\$ 836,396	\$ 311,798	\$ 4,644,759	\$ -	\$ (7,775)	\$ 2,075,244	\$ 2,577,290	
Grand Total	\$ 106,397,109	\$ 82,459,420	\$ 836,396	\$ 311,798	\$ 22,789,495	\$ 28,885,646	\$ (4,773,821)	\$ 2,075,244	\$ (3,397,574)	

Student Affairs - Operating Fund	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
VP Student Affairs	1,388,478	1,095,954	-	-	292,523	389,705			(97,182)	
Stdnt Success & Edu Eqty	2,357,474	1,978,225	-	-	379,249	703,984			(324,735)	
Health & Counseling Centers	365,608	35,582	-	-	330,026	21,778	-		308,248	
Intercollegiate Athletics / IM	1,601,175	1,140,139	-	-	461,036	389,963	-		71,072	
Dean of Students	1,209,420	809,046	-	-	400,374	296,462	-		103,912	
Housing	94,026	50,590	-	-	43,436	43,436	-	-	-	
Santos Manuel SU	154,944	-	-	-	154,944	154,944	-	-	-	
GSI/Merit Salary Cost & Reimbursements	-	-	-	-	-	106,889	(244,265)	-	137,376	
Salaries & Wages Total	\$ 7,171,126	\$ 5,109,537	\$ -	\$ -	\$ 2,061,588	\$ 2,107,162	\$ (244,265)	\$ -	\$ 198,691	
Stdnt Success & Edu Eqty	-	74,320	-	-	(74,320)	-			(74,320)	
Dean of Students	-	26,377	-	-	(26,377)	-			(26,377)	
Benefit Total	\$ -	\$ 100,696	\$ -	\$ -	\$ (100,696)	\$ -	\$ -	\$ -	\$ (100,696)	
VP Student Affairs	1,165,773	262,440	34,417	8,230	860,686	-	763,366	97,320	-	
Stdnt Success & Edu Eqty	1,518,140	848,835	456,344	20,906	192,055	-	-	506,545	(314,490)	
Office of Pre-College Programs	376,618	(1,807)	11	7,924	370,490	-	-	-	370,490	
Health & Counseling Centers	454,234	255,075	248,553	346,920	(396,314)	-	(595,453)	150,474	48,665	
Intercollegiate Athletics / IM	165,279	74,739	50,818	49,999	(10,277)	-	-	27,650	(37,928)	
Dean of Students	1,483,169	607,745	159,428	3,916	712,080	-	-	254,045	458,035	
Housing	20,202	12,169	2,067	-	5,966	-	-	5,966	-	
Santos Manuel SU	32,672	41,330	388	-	(9,046)	-	-	-	(9,046)	
Student Clubs		132	-	-	(132)	-	-	-	(132)	
Operating Exp & Equip Total	\$ 5,216,087	\$ 2,100,657	\$ 952,028	\$ 437,895	\$ 1,725,507	\$ -	\$ 167,913	\$ 1,041,999	\$ 515,595	
Grand Total	\$ 12,387,213	\$ 7,310,891	\$ 952,028	\$ 437,895	\$ 3,686,399	\$ 2,107,162	\$ (76,351)	\$ 1,041,999	\$ 613,589	

Reserve Designation	Amounts
Capital Improvement/Construction	-
Equipment Acquisition	-
Program Development	33,000
Facilities Maintenance and Repair	36,000
Outstanding Commitment	544,589
Balance	-

Finance, Tech, & Ops - Operating Fund	FY 2023-24 3rd Quarter Budget Review									
Departments DXXXX (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
FTO - VP/Auditor	(5,000)	(5,000)	-	-	-	-	-	-	-	
Facilities Administration	(64,968)	(64,968)	-	-	-	-	(21,500)	-	21,500	
Risk Management	(900)	(900)	-	-	-	-	-	-	-	
Facilities Planning & Mgmt	(467,791)	(467,791)	-	-	-	-	(156,000)	-	156,000	
AVP- Fin & Admin Svcs	(5,524)	(5,524)	-	-	-	-	-	-	-	
Accounting (State-side)	(162,109)	(162,109)	-	-	-	-	(44,500)	-	44,500	
Support Services	(166,828)	(166,828)	-	-	-	-	(15,000)	-	15,000	
Procurmt, Contrct, Accts Paybl	(55,669)	(55,669)	-	-	-	-	(10,000)	-	10,000	
University Police	(318,305)	(318,375)	-	-	70	-	(110,022)	-	110,092	
Revenue Total	\$ (1,247,093)	\$ (1,247,163)	\$ -	\$ -	\$ 70	\$ -	\$ (357,022)	\$ -	\$ 357,092	
FTO - VP/Auditor	820,381	581,815	-	-	238,566	236,460	-	-	2,106	
Facilities Administration	1,056,637	834,260	-	-	222,377	282,249	-	-	(59,872)	
Risk Management	728,349	588,885	-	-	139,464	200,484	-	-	(61,020)	
Facilities Planning,Dsgn&Cnstr	501,519	371,652	-	-	129,867	77,016	-	-	52,851	
Facilities Planning & Mgmt	6,278,481	4,941,807	-	-	1,336,673	1,662,465	-	-	(325,792)	
AVP- Fin & Admin Svcs	268,038	196,770	-	-	71,268	77,970	-	-	(6,702)	
Accounting (State-side)	1,943,813	1,442,339	-	-	501,474	533,091	-	-	(31,617)	
University Budget Office	429,337	347,441	-	-	81,896	113,457	-	-	(31,561)	
Support Services	755,303	507,718	-	-	247,585	219,231	-	-	28,354	
Procurmt, Contrct, Accts Paybl	1,211,648	912,074	-	-	299,574	340,027	-	-	(40,453)	
Aux Business Services	290,950	203,387	-	-	87,563	203,387	-	-	(115,824)	
University Police	2,813,266	2,321,581	-	-	491,685	693,170	-	-	(201,485)	
Estimated GSI/Merit Salary Increases	-	-	-	-	-	133,325	(621,777)	-	488,452	
Salaries & Wages Total	\$ 17,097,722	\$ 13,249,729	\$ -	\$ -	\$ 3,847,993	\$ 4,772,332	\$ (621,777)	\$ -	\$ (302,562)	
Facilities Administration	37,909	69,519	30,210	-	(61,820)	-	-	-	(61,820)	
Risk Management	7,700	-	-	-	7,700	-	-	-	7,700	
Benefit Total	\$ 45,609	\$ 69,519	\$ 30,210	\$ -	\$ (54,120)	\$ -	\$ -	\$ -	\$ (54,120)	
FTO - VP/Auditor	688,195	57,558	24,570	301	605,765	-	(24,570)	6,500	623,835	
Facilities Administration	373,056	208,747	89,906	-	74,403	-	-	69,500	4,903	
Risk Management	246,338	65,212	24,488	675	155,962	-	-	21,700	134,262	
Facilities Planning,Dsgn&Cnstr	389,218	251,530	6,039	-	131,649	-	-	2,400	129,249	
Facilities Planning & Mgmt	3,335,959	3,107,734	1,495,083	57,309	(1,324,167)	-	(316,000)	863,317	(1,871,484)	
AVP- Fin & Admin Svcs	138,599	5,492	360	-	132,748	-	26,692	3,500	102,556	
Accounting (State-side)	421,244	84,943	92,981	21,149	222,171	-	-	95,000	127,171	
University Budget Office	12,694	892	-	600	11,202	-	-	1,000	10,202	
Support Services	246,654	145,113	8,688	1,200	91,654	-	-	75,000	16,654	
Procurmt, Contrct, Accts Paybl	283,291	245,461	51,875	10	(14,056)	-	-	100,000	(114,056)	
Aux Business Services	49,103	462	-	-	48,641	-	(594,726)	500	642,867	
University Police	850,044	610,241	358,820	127,117	(246,135)	-	-	45,000	(291,135)	
Parking/Fines	-	-	-	3,988	(3,988)	-	-	-	(3,988)	
Operating Exp & Equip Total	\$ 7,034,393	\$ 4,783,385	\$ 2,152,811	\$ 212,349	\$ (114,152)	\$ -	\$ (908,604)	\$ 1,283,417	\$ (488,965)	
DXXXX Total	\$ 22,930,631	\$ 16,855,469	\$ 2,183,021	\$ 212,349	\$ 3,679,791	\$ 4,772,332	\$ (1,887,403)	\$ 1,283,417	\$ (488,555)	

Finance, Tech, & Ops - Operating Fund	FY 2023-24 2nd Quarter Budget Review									
Departments FXXXX (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
IT Ops & Customer Svcs	(219,812)	(219,812)	-	-	-	(45,452)	-	-	45,452	
Digital Transformation	(17,376)	(17,396)	-	-	20	-	-	-	20	
Revenue Total	\$ (237,188)	\$ (237,208)	\$ -	\$ -	\$ 20	\$ (45,452)	\$ -	\$ -	\$ 45,472	
ITS - CIO Admin Ofc	404,650	312,911	-	-	91,739	83,037	-	-	8,702	
Information Security Office	709,988	549,607	-	-	160,382	185,360	-	-	(24,979)	
Multimedia & Immersive Tech	997,323	917,169	-	-	80,154	136,234	-	-	(56,080)	
IT Ops & Customer Svcs	4,046,040	2,838,098	-	-	1,207,942	915,612	-	-	292,330	
Admin Syst & User Experience	2,113,264	1,379,206	-	-	734,058	389,426	-	-	344,632	
Institutional Rsrch&Analytics	723,141	518,933	-	-	204,208	119,117	-	-	85,091	
Digital Transformation	513,765	735,241	-	-	(221,476)	223,320	-	-	(444,796)	
Strategic Tech Initiatives	-	11,014	-	-	(11,014)	31,272	-	-	(42,286)	
Estimated GSI/Merit Salary Increases	-	-	-	-	-	-	(398,423)	-	398,423	
Salaries & Wages Total	\$ 9,508,171	\$ 7,262,178	\$ -	\$ -	\$ 2,245,993	\$ 2,083,378	\$ (398,423)	\$ -	\$ 561,038	
Admin Syst & User Experience	-	141,823	-	-	(141,823)	47,274	-	-	(189,097)	
Benefit Total	\$ -	\$ 141,823	\$ -	\$ -	\$ (141,823)	\$ 47,274	\$ -	\$ -	\$ (189,097)	
FTO - VP/Auditor	(68,597)	-	-	-	(68,597)	-	-	-	(68,597)	
ITS - CIO Admin Ofc	146,727	27,580	1,453	-	117,693	-	-	57,647	60,046	
Information Security Office	176,749	212,046	34,254	-	(69,550)	-	-	-	(69,550)	
Multimedia & Immersive Tech	159,237	394,259	57,383	1,008	(293,413)	-	-	102,765	(396,178)	
IT Ops & Customer Svcs	2,645,503	1,882,176	712,685	53,184	(2,543)	-	(21,701)	-	19,158	
Admin Syst & User Experience	1,152,860	852,632	234,284	22,028	43,916	-	-	57,086	(13,170)	
Institutional Rsrch&Analytics	151,696	126,227	7,020	-	18,449	-	-	125,874	(107,425)	
Digital Transformation	58,966	102,610	44,725	-	(88,369)	-	(126,379)	-	38,010	
Oper Exp & Equip Total	\$ 4,423,141	\$ 3,597,531	\$ 1,091,803	\$ 76,220	\$ (342,413)	\$ -	\$ (148,080)	\$ 343,372	\$ (537,706)	
FXXXX Total	\$ 13,694,123	\$ 10,764,324	\$ 1,091,803	\$ 76,220	\$ 1,761,776	\$ 2,085,200	\$ (546,503)	\$ 343,372	\$ (120,293)	
Finance, Tech, & Ops Grand Total	\$ 36,624,754	\$ 27,619,792	\$ 3,274,825	\$ 288,569	\$ 5,441,568	\$ 6,857,532	\$ (2,433,906)	\$ 1,626,789	\$ (608,848)	

University Advancement - Op Fund	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Vice President	506,974	379,988	-	-	126,986	102,647	(21,523)	-	45,862	
Strategic Communication	1,455,769	1,172,888	-	-	282,881	386,213	(103,525)	-	193	
Alumni Relations	479,623	384,448	-	-	95,175	121,398	(26,223)	-	-	
Ofc Philanthropic Giving	1,615,720	1,115,698	-	-	500,022	386,411	(12,320)	-	125,931	
Advancement Services	739,960	572,482	-	-	167,478	195,939	(28,500)	-	39	
Special Events	536,507	353,566	-	-	182,941	135,828	46,175	-	938	
Gvmnt & Community Relations	312,011	249,592	-	-	62,420	82,630	(16,611)	-	(3,600)	
5% GSI & Merit Salary Increase	-	-	-	-	-	-	(0)	-	-	
Salaries & Wages Total	\$ 5,646,564	\$ 4,228,661	\$ -	\$ -	\$ 1,417,903	\$ 1,411,066	\$ (162,527)	\$ -	\$ 169,364	
Vice President	142,888	(73,230)	90,000	-	126,118	-	99,000	25,224	1,894	
Strategic Communication	477,402	326,324	73,848	7,554	69,676	-	(19,000)	96,118	(7,442)	
Alumni Relations	113,232	80,751	11,531	-	20,950	-	5,038	19,900	(3,988)	
Ofc Philanthropic Giving	151,108	90,493	9,616	12,024	38,976	-	-	25,000	13,976	
Advancement Services	204,946	146,734	72,628	2,675	(17,091)	-	(53,500)	16,000	20,409	
Special Events	20,000	1,000	-	-	19,000	-	19,000	-	-	
Gvmnt & Community Relations	54,738	34,915	-	-	19,822	-	-	21,800	(1,978)	
Oper Exp & Equip Total	\$ 1,164,314	\$ 606,987	\$ 257,623	\$ 22,253	\$ 277,451	\$ -	\$ 50,538	\$ 204,042	\$ 22,871	
Grand Total	\$ 6,810,878	\$ 4,835,648	\$ 257,623	\$ 22,253	\$ 1,695,354	\$ 1,411,066	\$ (111,989)	\$ 204,042	\$ 192,235	

Reserve Designation	Amounts
Capital Improvement/Construction	-
Equipment Acquisition	-
Program Development	-
Facilities Maintenance and Repair	-
Outstanding Commitment	192,235
Balance	-

Human Resources - Operating Fund	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised (current) Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Human Resources VP	(6)	(6)	-	-	-	-	-	-	-	
Payroll & Benefits Svcs	(21)	(21)	-	-	-	-	-	-	-	
Revenue Total	\$ (27)	\$ (27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Human Resources VP	769,963	589,778	-	-	180,185	251,407	-	-	(71,222)	
HR Exec Dir	632,100	445,750	-	-	186,350	183,299	-	-	3,051	
HR Inst'l Eqty & Compliance	810,760	569,559	-	-	241,201	227,400	-	-	13,801	
HR-Talent Acquisition	596,784	423,305	-	-	173,479	135,878	-	-	37,601	
Payroll & Benefits Svcs	908,304	546,429	-	-	361,875	159,622	-	-	202,253	
Estimated GSI/Merit Salary Increases	-	-	-	-	-	-	(119,866)	-	119,866	
Salaries & Wages Total	\$ 3,717,911	\$ 2,574,821	\$ -	\$ -	\$ 1,143,090	\$ 957,607	\$ (119,866)	\$ -	\$ -	\$ 305,349
Human Resources VP	496,171	137,819	22,858	14,683	320,812	-	-	60,351	260,461	
HR Exec Dir		23,579	2,292	-	(25,871)	-	-	5,021	(30,892)	
HR Inst'l Eqty & Compliance	4,110	95,770	52,746	(0)	(144,406)	-	-	97,316	(241,722)	
HR-Talent Acquisition		9,797	95,000	-	(104,797)	-	-	8,031	(112,828)	
Payroll & Benefits Svcs	9,949	26,038	10,094	1,972	(28,155)	-	-	84,149	(112,304)	
Oper Exp & Equip Total	\$ 510,230	\$ 293,003	\$ 182,990	\$ 16,654	\$ 17,583	\$ -	\$ -	\$ 254,868	\$ -	\$ (237,285)
Grand Total	\$ 4,228,115	\$ 2,867,797	\$ 182,990	\$ 16,654	\$ 1,160,673	\$ 957,607	\$ (119,866)	\$ 254,868	\$ -	\$ 68,064

Reserve Designation	Amounts
Capital Improvement/Construction	-
Equipment Acquisition	-
Program Development	-
Facilities Maintenance and Repair	-
Outstanding Commitment	68,064
Balance	-



STUDENT SUCCESS INITIATIVES

University Budget Office

BUDGET OVERSIGHT POLICY - ICSUAM POLICY #2002.00

Summary FY 2023-24 3rd Quarter Budget Review

All Divisions

Student Success Fund	FY 23/24 3rd Quarter Budget Review								
Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24
Salaries & Wages									
Academic Affairs	\$ 1,305,753	\$ 747,381	\$ -	\$ -	\$ 558,372	\$ 35,445	\$ -	\$ 30,000	\$ 492,927
Student Affairs	538,409	449,435	-	-	88,974	88,975	-	-	-
Finance, Tech, & Ops	31,129	8,600	-	-	22,529	-	-	-	22,529
Subtotal	\$ 1,875,291	\$ 1,205,416			\$ 669,875	\$ 124,420	\$ -	\$ 30,000	\$ 515,456
Benefits (net)									
Academic Affairs	\$ 318,934	\$ 264,201	\$ -	\$ -	\$ 54,733	\$ -	\$ -	\$ -	\$ 54,733
Student Affairs	299,121	237,137	-	-	61,984	61,983	-	-	-
Finance, Tech, & Ops	-	-	-	-	-	-	-	-	-
Subtotal	\$ 618,055	\$ 501,338			\$ 116,717	\$ 61,983	\$ -	\$ -	\$ 54,733
Operating Expenses & Equipment/Capital									
Academic Affairs	\$ 318,679	\$ 41,701	\$ 13,668	\$ 22,371	\$ 240,939	\$ -	\$ (899)	\$ 186,748	\$ 55,089
Student Affairs	1,045,705	273,236	60,525	9,626	702,318	-	235,403	97,071	369,844
Finance, Tech, & Ops	1,024,934	697,148	199,343	-	128,442	-	-	75,700	52,742
Subtotal	\$ 2,389,317	\$ 1,012,086	\$ 273,535	\$ 31,997	\$ 1,071,699	\$ -	\$ 234,504	\$ 359,519	\$ 477,676
Total	\$ 4,882,663	\$ 2,718,839	\$ 273,535	\$ 31,997	\$ 1,858,291	\$ 186,403	\$ 234,504	\$ 389,519	\$ 1,047,865

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24
Academic Affairs	\$ 1,943,366	\$ 1,053,283	\$ 13,668	\$ 22,371	\$ 854,044	\$ 35,445	\$ (899)	\$ 216,748	\$ 602,749
Student Affairs	1,883,235	959,808	60,525	9,626	853,276	150,958	235,403	97,071	369,844
Finance, Tech, & Ops	1,056,063	705,748	199,343	-	150,971	-	-	75,700	75,271
Total	\$ 4,882,663	\$ 2,718,839	\$ 273,535	\$ 31,997	\$ 1,858,291	\$ 186,403	\$ 234,504	\$ 389,519	\$ 1,047,865

Planned Use of Carry-forward									
4- Program Development									602,749
7- Other									445,116
Total									1,047,865

Academic Affairs - SSI	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Research		5,521	-	-	(5,521)	16,718	-	-	(22,239)	
Acad Success&UG Adv	1,237,822	724,751	-	-	513,071	-	-	-	513,071	
AA - CAL	18,389	8,879	-	-	9,510	7,500	-	-	2,010	
AA - CSBS	49,542	8,231	-	-	41,311	11,227	-	30,000	84	
Salaries & Wages Total	\$ 1,305,753	\$ 747,381	\$ -	\$ -	\$ 558,372	\$ 35,445	\$ -	\$ 30,000	\$ 492,927	
Acad Success&UG Adv	318,934	264,158	-	-	54,776	-	-	-	54,776	
AA - CSBS		43	-	-	(43)	-	-	-	(43)	
Benefit Total	\$ 318,934	\$ 264,201	\$ -	\$ -	\$ 54,733	\$ -	\$ -	\$ -	\$ 54,733	
Research	71,177	4,830	4,371	3,959	58,018	-	-	36,047	21,970	
Graduate Studies	49,716	23,769	4,467	15,014	6,467	-	-	5,162	1,305	
Acad Success&UG Adv	171,489	10,680	2,830	-	157,979	-	-	127,539	30,440	
AA - CSBS	26,296	1,523	2,000	3,399	19,374	-	-	18,000	1,374	
AA - CNS		899	-	-	(899)	-	(899)	-	(0)	
Oper Exp & Equip Total	\$ 318,679	\$ 41,701	\$ 13,668	\$ 22,371	\$ 240,939	\$ -	\$ (899)	\$ 186,748	\$ 55,089	
Grand Total	\$ 1,943,366	\$ 1,053,283	\$ 13,668	\$ 22,371	\$ 854,044	\$ 35,445	\$ (899)	\$ 216,748	\$ 602,749	

Reserve Designation	Amounts
Capital Improvement/Construction	-
Equipment Acquisition	-
Program Development	602,749
Facilities Maintenance and Repair	-
Outstanding Commitment	-
Balance	-

Student Affairs - SSI	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Stdnt Success & Edu Eqty	398,389	360,179	-	-	38,210	38,210	-	-	-	
Dean of Students	140,020	89,255	-	-	50,765	50,765	-	-	-	
Salaries & Wages Total	\$ 538,409	\$ 449,435	\$ -	\$ -	\$ 88,974	\$ 88,975	\$ -	\$ -	\$ -	
Stdnt Success & Edu Eqty	236,341	199,976	-	-	36,365	36,365	-	-	-	
Dean of Students	62,780	37,162	-	-	25,618	25,618	-	-	-	
Benefit Total	\$ 299,121	\$ 237,137	\$ -	\$ -	\$ 61,984	\$ 61,983	\$ -	\$ -	\$ -	
VP Student Affairs										
Misc Operating Expenses	270,403	-	-	-	270,403	-	270,403	-	-	
Stdnt Success & Edu Eqty										
Communication	-	482	-	-	(482)	-	-	25	(507)	
Equipment	-	(1,280)	1,280	-	-	-	-	-	-	
Misc Operating Expenses	450,580	43,328	43,336	9,626	354,290	-	-	50,000	304,290	
Scholarships	120,000	130,000	-	-	(10,000)	-	(35,000)	25,000	-	
Travel	-	28,947	-	-	(28,947)	-	-	5,000	(33,947)	
Stdnt Success & Edu Eqty Total	570,580	201,477	44,617	9,626	314,861	-	(35,000)	80,025	269,836	
Dean of Students										
Info Tech Costs	4,500	-	-	-	4,500	-	-	-	4,500	
Misc Operating Expenses	187,222	60,806	15,908	-	110,508	-	-	15,000	95,508	
Travel	13,000	10,954	-	-	2,046	-	-	2,046	-	
Dean of Students Total	204,722	71,760	15,908	-	117,054	-	-	17,046	100,008	
Oper Exp & Equip Total	\$ 1,045,705	\$ 273,236	\$ 60,525	\$ 9,626	\$ 702,318	\$ -	\$ 235,403	\$ 97,071	\$ 369,844	
Grand Total	\$ 1,883,235	\$ 959,808	\$ 60,525	\$ 9,626	\$ 853,276	\$ 150,958	\$ 235,403	\$ 97,071	\$ 369,844	

Reserve Designation	Amounts
Capital Improvement/Construction	-
Equipment Acquisition	-
Program Development	-
Facilities Maintenance and Repair	-
Outstanding Commitment	369,844
Balance	-

FTO- SSI	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
ITS - CIO Admin Ofc	31,129	8,600	-	-	22,529	-	-	-	22,529	
Salaries & Wages Total	\$ 31,129	\$ 8,600	\$ -	\$ -	\$ 22,529	\$ -	\$ -	\$ -	\$ 22,529	
ITS - CIO Admin Ofc										
Contractual Services	58,647	14,200	7,457	-	36,989	-	-	35,000	1,989	
Equipment	650,024	507,785	128,039	-	14,200	-	-	-	14,200	
Info Tech Costs	202,191	107,158	17,233	-	77,800	-	-	1,200	76,600	
Misc Operating Expenses	114,072	68,006	46,614	-	(547)	-	-	39,500	(40,047)	
Oper Exp & Equip Total	\$ 1,024,934	\$ 697,148	\$ 199,343	\$ -	\$ 128,442	\$ -	\$ -	\$ 75,700	\$ 52,742	
Grand Total	\$ 1,056,063	\$ 705,748	\$ 199,343	\$ -	\$ 150,971	\$ -	\$ -	\$ 75,700	\$ 75,271	

Reserve Designation	Amounts
Capital Improvement/Construction	-
Equipment Acquisition	-
Program Development	-
Facilities Maintenance and Repair	-
Outstanding Commitment	75,271
Balance	-



LOTTERY EDUCATION FUND

University Budget Office

BUDGET OVERSIGHT POLICY - ICSUAM POLICY #2002.00

Summary FY 2023-24 3rd Quarter Budget Review

All Divisions

Lottery Fund	FY 23/24 3rd Quarter Budget Review								
	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24
Revenue									
Academic Affairs	\$ -	\$ (75,000)	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Finance, Tech, & Ops	-	-	-	-	-	-	-	-	-
Subtotal	\$ -	\$ (75,000)			\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Salaries & Wages									
Academic Affairs	\$ 162,503	\$ 129,373	\$ -	\$ -	\$ 33,131	\$ -	\$ -	\$ -	\$ 33,131
Finance, Tech, & Ops	-	-	-	-	-	-	-	-	-
Subtotal	\$ 162,503	\$ 129,373			\$ 33,131	\$ -	\$ -	\$ -	\$ 33,131
Benefits (net)									
Academic Affairs	\$ -	\$ 1,038	\$ -	\$ -	\$ (1,038)	\$ -	\$ -	\$ -	\$ (1,038)
Finance, Tech, & Ops	-	-	-	-	-	-	-	-	-
Subtotal	\$ -	\$ 1,038			\$ (1,038)	\$ -	\$ -	\$ -	\$ (1,038)
Operating Expenses & Equipment/Capital									
Academic Affairs	\$ 1,235,697	\$ 402,254	\$ 99,447	\$ 2,328	\$ 731,668	\$ 6,971	\$ 299,178	\$ 325,233	\$ 100,286
Finance, Tech, & Ops	202,978	120,291	5,649	-	77,038	-	-	77,038	-
Subtotal	\$ 1,438,675	\$ 522,545	\$ 105,096	\$ 2,328	\$ 808,706	\$ 6,971	\$ 299,178	\$ 402,271	\$ 100,286
Total	\$ 1,601,178	\$ 577,955	\$ 105,096	\$ 2,328	\$ 915,799	\$ 6,971	\$ 299,178	\$ 402,271	\$ 207,379

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 3rd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24
Academic Affairs	\$ 1,398,200	\$ 457,664	\$ 99,447	\$ 2,328	\$ 838,761	\$ 6,971	\$ 299,178	\$ 325,233	\$ 207,379
Finance, Tech, & Ops	202,978	120,291	5,649	-	77,038	-	-	77,038	-
Total	\$ 1,601,178	\$ 577,955	\$ 105,096	\$ 2,328	\$ 915,799	\$ 6,971	\$ 299,178	\$ 402,271	\$ 207,379

Planned Use of Carry-forward	
4- Program Development	207,379
Total	207,379

Academic Affairs - Lottery	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
AA - COE		(75,000)	-	-	75,000	-	-	-	75,000	
Revenue Total	\$ -	\$ (75,000)	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000	
Acad Success&UG Adv	162,503	122,873	-	-	39,631	-	-	-	39,631	
AA - COE		6,500	-	-	(6,500)	-	-	-	(6,500)	
Salaries & Wages Total	\$ 162,503	\$ 129,373	\$ -	\$ -	\$ 33,131	\$ -	\$ -	\$ -	\$ 33,131	
Acad Success&UG Adv		1,038	-	-	(1,038)	-	-	-	(1,038)	
Benefit Total	\$ -	\$ 1,038	\$ -	\$ -	\$ (1,038)	\$ -	\$ -	\$ -	\$ (1,038)	
Fac Aff/Bud&PIng/Prog	1	-	-	-	1	-	-	-	1	
Graduate Studies	2,482	524	-	-	1,957	-	-	-	1,957	
Acad Success&UG Adv	116,645	29,150	21,484	2,328	63,682	-	(1,080)	43,020	21,742	
Enrollment Management	172,515	226,522	11,265	(0)	(65,271)	-	(94,940)	29,669	-	
AA - JHBC	84,128	7,634	-	-	76,494	-	-	76,494	-	
AA - COE	186,274	48,800	9,561	-	127,913	6,971	-	45,942	75,000	
AA - CAL	82,250	18,267	4,200	-	59,784	-	59,784	-	-	
AA - CNS	134,726	61,665	3,010	-	70,050	-	-	70,050	-	
AA - CSBS	121,261	9,691	51,512	-	60,058	-	-	60,058	-	
AA - Library	335,415	-	(1,585)	-	337,000	-	335,415	-	1,585	
Oper Exp & Equip Total	\$ 1,235,697	\$ 402,254	\$ 99,447	\$ 2,328	\$ 731,668	\$ 6,971	\$ 299,178	\$ 325,233	\$ 100,286	
Grand Total	\$ 1,398,200	\$ 457,664	\$ 99,447	\$ 2,328	\$ 838,761	\$ 6,971	\$ 299,178	\$ 325,233	\$ 207,379	

Reserve Designation	Amounts
Capital Improvement/Construction	-
Equipment Acquisition	-
Program Development	207,379
Facilities Maintenance and Repair	-
Outstanding Commitment	-
Balance	-

FTO - Lottery	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Multimedia & Immersive Tech										
Equipment	15,253	36,424	3,492	-	(24,663)	-	-	24,663	(49,326)	
Info Tech Costs	-	1,793	-	-	(1,793)	-	-	52,375	(54,168)	
Misc Operating Expenses	187,725	82,074	2,157	-	103,494	-	-	-	103,494	
Oper Exp & Equip Total	\$ 202,978	\$ 120,291	\$ 5,649	\$ -	\$ 77,038	\$ -	\$ -	\$ 77,038	\$ (0)	



CAMPUS PARTNERS

University Budget Office

Academic Affairs - Campus Partners	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Carry-Forward/Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Acad Affairs-Provost/VP	247,845	-	-	-	247,845	-	-	-	247,845	
Graduate Studies	4,155	-	-	-	4,155	-	-	-	4,155	
AA - JHBC	923,603	-	-	-	923,603	-	923,603	-	-	
AA - COE	81,236	-	-	-	81,236	-	-	-	81,236	
AA - CAL	116,111	-	-	-	116,111	-	-	-	116,111	
AA - CNS	253,462	-	-	-	253,462	-	-	-	253,462	
AA - CSBS	507,710	-	-	-	507,710	-	-	-	507,710	
Total Carry-Forward	\$ 2,134,122	\$ -	\$ -	\$ -	\$ 2,134,122	\$ -	\$ 923,603	\$ -	\$ 1,210,519	
Acad Affairs-Provost/VP	-	(62,932)	-	-	62,932	-	-	-	62,932	
Graduate Studies	-	(27,360)	-	-	27,360	-	-	-	27,360	
AA - JHBC	-	(321,494)	-	-	321,494	-	321,494	-	-	
AA - COE	-	(17,560)	-	-	17,560	-	-	-	17,560	
AA - CAL	-	(117,536)	-	-	117,536	-	-	-	117,536	
AA - CNS	-	(50,204)	-	-	50,204	-	-	-	50,204	
AA - CSBS	-	(443,574)	-	-	443,574	-	-	-	443,574	
Revenue Total	\$ -	\$ (1,040,660)	\$ -	\$ -	\$ 1,040,660	\$ -	\$ 321,494	\$ -	\$ 719,166	
Graduate Studies	-	5,784	-	-	(5,784)	-	-	6,750	(12,534)	
AA - JHBC	-	90,216	-	-	(90,216)	62,517	(152,733)	-	-	
AA - COE	-	31,206	-	-	(31,206)	-	-	-	(31,206)	
AA - CSBS	-	69,120	-	-	(69,120)	18,504	-	-	(87,624)	
Salaries & Wages Total	\$ -	\$ 196,326	\$ -	\$ -	\$ (196,326)	\$ 81,021	\$ (152,733)	\$ 6,750	\$ (131,364)	
AA - JHBC	-	45,825	-	-	(45,825)	15,275	(61,100)	-	-	
AA - COE	-	452	-	-	(452)	-	-	-	(452)	
AA - CSBS	-	872	-	-	(872)	110	-	-	(982)	
Benefit Total	\$ -	\$ 47,149	\$ -	\$ -	\$ (47,149)	\$ 15,385	\$ (61,100)	\$ -	\$ (1,434)	
Acad Affairs-Provost/VP	-	163,079	-	-	(163,079)	-	-	-	(163,079)	
Graduate Studies	-	-	6,757	-	(6,757)	-	-	-	(6,757)	
AA - JHBC	-	597,179	155,161	11,802	(764,142)	-	(1,031,264)	67,122	200,000	
AA - COE	-	67,235	-	-	(67,235)	-	-	-	(67,235)	
AA - CAL	-	153,049	-	-	(153,049)	-	76,567	-	(229,616)	
AA - CNS	-	211,075	5,776	16,792	(233,643)	-	-	55,000	(288,643)	
AA - CSBS	-	510,828	58,657	0	(569,485)	-	-	37,000	(606,485)	
Oper Exp & Equip Total	\$ -	\$ 1,702,446	\$ 226,352	\$ 28,594	\$ (1,957,391)	\$ -	\$ (954,697)	\$ 159,122	\$ (1,161,816)	
Grand Total	\$ 2,134,122	\$ 905,261	\$ 226,352	\$ 28,594	\$ 973,916	\$ 96,406	\$ 76,568	\$ 165,872	\$ 635,071	

Academic Affairs - Campus Partners	FY 2023-24 3rd Quarter Budget Review								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Sub-Division / College	Carry-Forward/Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024

Reserve Designation	Amounts
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	
Facilities Maintenance and Repair	
Outstanding Commitment	
PaCE Campus Partners	635,071
Balance	-



ENTERPRISE FUNDS

University Budget Office

Academic Affairs - CEGE	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Fund	YTD Actuals	Encumbrances	Pre-Encumbrances	Budget/Carry-Over	Balance as of 3rd Quarter	Projected Payroll / Benefit Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
RV002 - TF441-CERF-Extend Educ Rev/Exp	-	-	-	9,224,621	9,224,621	-	-	-	9,224,621	
RV003 - TF441-CEL Summer Session	-	-	-	1,242,102	1,242,102	-	-	-	1,242,102	
RV004 - TF441-CEGE Self Support Winter	-	-	-	1,388,162	1,388,162	-	-	-	1,388,162	
RV020 - TF-CERF-Early Start Program	-	-	-	18,584	18,584	-	-	-	18,584	
Carry-Over Total		\$ -	\$ -	\$ 11,873,468	\$ 11,873,468	\$ -	\$ -	\$ -	\$ 11,873,468	
RV002 - TF441-CERF-Extend Educ Rev/Exp	(13,859,394)	-	-	-	13,859,394	-	(297,919)	-	14,157,313	
RV003 - TF441-CEL Summer Session	(59,573)	-	-	-	59,573	-	-	-	59,573	
RV004 - TF441-CEGE Self Support Winter	(1,144,330)	-	-	-	1,144,330	-	2,400	-	1,141,930	
RV020 - TF-CERF-Early Start Program	(2,028)	-	-	-	2,028	-	-	-	2,028	
Revenues Total	\$ (15,065,324)	\$ -	\$ -	\$ -	\$ 15,065,324	\$ -	\$ (295,519)	\$ -	\$ 15,360,843	
RV002 - TF441-CERF-Extend Educ Rev/Exp	3,575,209	-	-	-	(3,575,209)	\$ 1,150,759	-	-	(4,725,968)	
RV003 - TF441-CEL Summer Session	7,363	-	-	-	(7,363)	-	-	-	(7,363)	
RV004 - TF441-CEGE Self Support Winter	509,356	-	-	-	(509,356)	\$ 19,667	-	-	(529,023)	
RV020 - TF-CERF-Early Start Program	70	-	-	-	(70)	-	-	-	(70)	
Salaries & Wages Total	\$ 4,091,998	\$ -	\$ -	\$ -	\$ (4,091,998)	\$ 1,170,425	\$ -	\$ -	\$ (5,262,423)	
RV002 - TF441-CERF-Extend Educ Rev/Exp	1,369,489	-	-	-	(1,369,489)	520,782	-	-	(1,890,270)	
RV003 - TF441-CEL Summer Session	90,453	-	-	-	(90,453)	29,886	-	-	(120,338)	
RV004 - TF441-CEGE Self Support Winter	34,890	-	-	-	(34,890)	10,384	-	-	(45,274)	
RV020 - TF-CERF-Early Start Program	9,548	-	-	-	(9,548)	3,174	-	-	(12,722)	
Benefits Total	\$ 1,504,379	\$ -	\$ -	\$ -	\$ (1,504,379)	\$ 564,226	\$ -	\$ -	\$ (2,068,605)	
RV002 - TF441-CERF-Extend Educ Rev/Exp	4,086,182	1,104,573	8,210	-	(5,198,965)	-	-	805,945	(6,004,911)	
Communication	20,610	-	-	-	(20,610)	-	-	4,662	(25,272)	
Contractual Services	67,336	863,033	209	-	(930,578)	-	-	4,044	(934,622)	
Equipment Costs	-	18,908	-	-	(18,908)	-	-	-	(18,908)	
Info Tech Costs	23,185	8,119	-	-	(31,304)	-	-	3,199	(34,503)	
Interfund Pension Loan Pmt	64,234	-	-	-	(64,234)	-	-	21,411	(85,645)	
Misc. Operating Expenses	542,826	210,965	8,001	-	(761,792)	-	-	36,734	(798,526)	
Repair and Maintenance	34,281	3,549	-	-	(37,830)	-	-	5,441	(43,271)	
Services From Other Funds/CO	685,627	-	-	-	(685,627)	-	-	-	(685,627)	
State Pro Rata/CO OH	31,048	-	-	-	(31,048)	-	-	11,453	(42,501)	
Transfers	1,362,413	-	-	-	(1,362,413)	-	-	-	(1,362,413)	
Travel	28,778	-	-	-	(28,778)	-	-	15,259	(44,037)	

Utility Expenses	24,752	-	-		(24,752)	-	-	20,862	(45,614)
Debt Service Payment	1,201,093	-	-		(1,201,093)	-	-	682,879	(1,883,972)
RV003 - TF441-CEL Summer Session	1,175,313	305	-	-	(1,175,617)	-	-	(1,015)	(1,174,602)
Communication	23	-	-		(23)	-	-	22	(45)
Interfund Pension Loan Pmt	12,754	-	-		(12,754)	-	-	4,251	(17,006)
Misc. Operating Expenses	(279,687)	305	-		279,382	-	-	(17,372)	296,755
State Pro Rata/CO OH	36,251	-	-		(36,251)	-	-	12,084	(48,334)
Scholarships	(229,725)	-	-		229,725	-	-	-	229,725
Transfers	1,635,697	-	-		(1,635,697)	-	-	-	(1,635,697)
RV004 - TF441-CEGE Self Support Winter	1,523,562	326	-	-	(1,523,888)	-	-	1,955	(1,525,843)
Interfund Pension Loan Pmt	2,761	-	-		(2,761)	-	-	920	(3,682)
Misc. Operating Expenses	18,676	326	-		(19,002)	-	-	326	(19,328)
State Pro Rata/CO OH	2,125	-	-		(2,125)	-	-	708	(2,833)
Transfers	1,500,000	-	-		(1,500,000)	-	-	-	(1,500,000)
RV020 - TF-CERF-Early Start Program	5,865	-	-	-	(5,865)	-	-	1,955	(7,820)
Interfund Pension Loan Pmt	2,015	-	-		(2,015)	-	-	672	(2,686)
State Pro Rata/CO OH	3,850	-	-		(3,850)	-	-	1,283	(5,134)
Operating Exp & Equip Total	\$ 6,790,921	\$ 1,105,204	\$ 8,210	\$ -	\$ (7,904,335)	\$ -	\$ -	\$ 808,840	\$ (8,713,175)
Grand Total	\$ (2,678,026)	\$ 1,105,204	\$ 8,210	\$ 11,873,468	\$ 13,438,080	\$ 1,734,651	\$ (295,519)	\$ 808,840	\$ 11,190,108

Reserve Designation	Amounts
Capital Improvement/Construction	-
Equipment Acquisition	-
Program Development	650,000
Debt Service	3,767,944
Facilities Maintenance and Repair	500,000
Outstanding Commitment	-
Catastrophic Events	-
Financial Aid	-
Economic Uncertainty	6,272,164
Balance	-

STUDENT AFFAIRS - Health Center		FY 2023-24 3rd Quarter Budget Review								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 3rd Quarter	Projected Payroll / Benefit Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Carry-Over	304,625	-	-	-	304,625	-	-	-	304,625	
Carry-Over Total	304,625	-	-	-	304,625	\$ -	\$ -	\$ -	\$ 304,625	
Revenues	(7,874,633)	(7,874,633)	-	-	-	-	(120,000)	-	120,000	
Revenues Total	(7,874,633)	(7,874,633)	-	-	-	\$ -	\$ (120,000)	\$ -	\$ 120,000	
Salaries & Wages	-	2,480,957	-	-	(2,480,957)	954,074	(89,658)	-	(3,345,373)	
Salaries & Wages Total	-	\$ 2,480,957	\$ -	\$ -	\$ (2,480,957)	\$ 954,074	\$ (89,658)	\$ -	\$ (3,345,373)	
Benefits	-	1,482,726	-	-	(1,482,726)	642,900	(50,420)	-	(2,075,206)	
Benefits Total	-	\$ 1,482,726	\$ -	\$ -	\$ (1,482,726)	\$ 642,900	\$ (50,420)	\$ -	\$ (2,075,206)	
Communication	-	20,970	-	9,753	(30,723)	-	-	6,732	(37,455)	
Contractual Services	204,681	58,651	227,922	-	(81,893)	-	-	7,123	(89,016)	
Equipment Costs	-	(2,694)	2,821	-	(126)	-	-	-	(126)	
Info Tech Costs	-	31,170	8,575	-	(39,745)	-	-	1,500	(41,245)	
Interfund Pension Payment	-	12,240	-	-	(12,240)	-	-	4,080	(16,320)	
Misc Operating Expenses	7,883,372	115,852	55,520	-	7,712,001	-	-	53,238	7,658,763	
Repair & Maintenance	-	378	-	-	(378)	-	-	-	(378)	
Services from Other Funds	-	350,898	-	-	(350,898)	-	-	-	(350,898)	
Transfers	-	57,248	-	-	(57,248)	-	-	3,600	(60,848)	
Travel	-	13,459	-	-	(13,459)	-	-	4,353	(17,813)	
Oper Exp & Equip Total	8,088,053	658,171	294,838	9,753	7,125,291	\$ -	\$ -	\$ 80,626	\$ 7,044,666	
Grand Total	518,045	\$ (3,252,779)	\$ 294,838	\$ 9,753	\$ 3,466,233	\$ 1,596,974	\$ (260,078)	\$ 80,626	\$ 2,048,712	

Reserve Designation	Amounts
Capital Improvement/Construction	-
Equipment Acquisition	-
Program Development	-
Debt Service	-
Facilities Maintenance and Repair	-
Outstanding Commitment	2,048,712
Catastrophic Events	-
Economic Uncertainty	-
Balance	-

STUDENT AFFAIRS - Hsg & Res Educ	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	YTD Actuals	Encumbrances	Pre-Encumbrances	Carry-Over/Budget	Balance as of 3rd Quarter	Projected Payroll / Benefit Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Carry-Over	-	-	-	\$ -	-	-	-	-	-	\$ -
Carry-over Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	(12,989,341)	-	-	-	12,989,341	-	(323,148)	-	13,312,489	
Revenues Total	\$ (12,989,341)	\$ -	\$ -	\$ -	\$ 12,989,341	\$ -	\$ (323,148)	\$ -	\$ 13,312,489	
Salaries & Wages	1,111,356	-	-	-	(1,111,356)	385,014	-	-	(1,496,370)	
Salaries & Wages Total	\$ 1,111,356	\$ -	\$ -	\$ -	\$ (1,111,356)	\$ 385,014	\$ -	\$ -	\$ (1,496,370)	
Benefits	790,466	-	-	-	(790,466)	277,768	-	-	(1,068,234)	
Benefits Total	\$ 790,466	\$ -	\$ -	\$ -	\$ (790,466)	\$ 277,768	\$ -	\$ -	\$ (1,068,234)	
Communication	19,125	-	-	-	(19,125)	-	-	7,087	(26,212)	
Contractual Services	926,214	1,085,882	109,982	-	(2,122,078)	-	-	(8,611)	(2,113,467)	
Equipment	2,249	-	-	-	(2,249)	-	-	-	(2,249)	
Interfund Pension Loan Pmt	62,475	-	-	-	(62,475)	-	-	20,825	(83,300)	
Misc Operating Expenses	541,076	59,046	1,056	-	(601,178)	-	200,000	22,751	(823,929)	
Repair & Maintenance	1,513	-	-	-	(1,513)	-	-	-	(1,513)	
Services from Other Funds	2,455,891	-	-	-	(2,455,891)	-	-	641,812	(3,097,703)	
State Pro Rata Charges/CO OH	18,755	-	-	-	(18,755)	-	-	4,191	(22,946)	
Travel	88	-	-	-	(88)	-	-	1,584	(1,672)	
Utility	734,144	-	-	-	(734,144)	-	-	778,327	(1,512,471)	
Debt Service Payments	6,336,764	-	-	-	(6,336,764)	-	-	2,052,672	(8,389,437)	
Oper Exp & Equip Total	\$ 11,098,295	\$ 1,144,928	\$ 111,038	\$ -	\$ (12,354,260)	\$ -	\$ 200,000	\$ 3,520,638	\$ (16,074,898)	
Grand Total	\$ 10,776	\$ 1,144,928	\$ 111,038	\$ -	\$ (1,266,742)	\$ 662,782	\$ (123,148)	\$ 3,520,638	\$ (5,327,014)	

FTO - Parking Rev Fd	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	YTD Actuals	Encumbrances	Pre-Encumbrances	Carry-Over/Budget	Balance as of 3rd Quarter	Projected Payroll / Benefit Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Carry-Over Budget	-	-	-	3,474,932	3,474,932	-	-	-	3,474,932	
Carry-over Total	\$ -	\$ -	\$ -	\$ 3,474,932	\$ 3,474,932	\$ -	\$ -	\$ -	\$ 3,474,932	
Revenues	(4,583,244)	-	-	-	4,583,244	-	(275,943)	-	4,859,187	
Revenues Total	\$ (4,583,244)	\$ -	\$ -	\$ -	\$ 4,583,244	\$ -	\$ (275,943)	\$ -	\$ 4,859,187	
Salaries & Wages	884,097	-	-	-	(884,097)	411,131	-	-	(1,295,228)	
Salaries & Wages Total	\$ 884,097	\$ -	\$ -	\$ -	\$ (884,097)	\$ 411,131	\$ -	\$ -	\$ (1,295,228)	
Benefits	480,916	10,331	-	-	(491,247)	203,169	-	-	(694,416)	
Benefits Total	\$ 480,916	\$ 10,331	\$ -	\$ -	\$ (491,247)	\$ 203,169	\$ -	\$ -	\$ (694,416)	
Communication	17,357	-	-	-	(17,357)	-	-	4,674	(22,031)	
Contractual Services	129,057	64,375	3,361	-	(196,794)	-	-	71,607	(268,401)	
Equipment	26,919	21,711	-	-	(48,630)	-	-	48,630	(97,260)	
Info Tech Costs	50,304	11,847	-	-	(62,151)	-	-	57,580	(119,731)	
Interfund Pension Payment	30,975	-	-	-	(30,975)	-	-	5,880	(36,855)	
Misc Operating Expenses	302,173	134,382	100,120	-	(536,675)	-	-	118,638	(655,313)	
Repair & Maintenance	153,160	104,699	-	-	(257,859)	-	-	-	(257,859)	
Services From Other Funds	805,697	-	-	-	(805,697)	-	-	-	(805,697)	
State Pro Rata/CO OH Costs	15,077	-	-	-	(15,077)	-	-	4,756	(19,832)	
Transfer	250,000	-	-	-	(250,000)	-	-	200,000	(450,000)	
Travel	3,438	-	-	-	(3,438)	-	-	3,001	(6,439)	
Utility	44,481	-	-	-	(44,481)	-	-	68,960	(113,441)	
Debt Service Payments	1,708,626	-	-	-	(1,708,626)	-	-	362,438	(2,071,064)	
Oper Exp & Equip Total	\$ 3,537,263	\$ 337,014	\$ 103,481	\$ -	\$ (3,977,758)	\$ -	\$ -	\$ 946,164	\$ (4,923,922)	
Grand Total	\$ 319,032	\$ 347,346	\$ 103,481	\$ 3,474,932	\$ 2,705,073	\$ 614,300	\$ (275,943)	\$ 946,164	\$ 1,420,552	

FTO - Fine & Forfeitures	FY 2023-24 3rd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	YTD Actuals	Encumbrances	Pre-Encumbrances	Carry-Over/Budget	Balance as of 3rd Quarter	Projected Payroll / Benefit Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Carry-Over Budget	-	-	-	791,260	791,260	-	-	-	791,260	
Carry-Over Total	\$ -	\$ -	\$ -	\$ 791,260	\$ 791,260	\$ -	\$ -	\$ -	\$ 791,260	
Revenues	(410,272)	-	-	-	410,272	-	(107,645)	-	517,917	
Revenues Total	\$ (410,272)	\$ -	\$ -	\$ -	\$ 410,272	\$ -	\$ (107,645)	\$ -	\$ 517,917	
Salaries & Wages	260	-	-	-	(260)	-	-	-	(260)	
Salaries & Wages Total	\$ 260	\$ -	\$ -	\$ -	\$ (260)	\$ -	\$ -	\$ -	\$ (260)	
Benefits	-	-	-	-	-	-	-	-	-	
Benefits Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contractual Services	378,102	170,324	35,006	-	(583,432)	-	-	53,657	(637,089)	
Info Tech Costs	6,422	151,862	-	-	(158,284)	-	-	90,422	(248,706)	
Misc Operating Expenses	62,090	67,691	191,641	-	(321,422)	-	-	17,591	(339,013)	
Repair & Maintenance	1,518	-	8,000	-	(9,518)	-	-	3,210	(12,728)	
Travel	304	-	-	-	(304)	-	-	-	(304)	
Oper Exp & Equip Total	\$ 448,436	\$ 389,877	\$ 234,647	\$ -	\$ (1,072,960)	\$ -	\$ -	\$ 164,880	\$ (1,237,840)	
Grand Total	\$ 38,423	\$ 389,877	\$ 234,647	\$ 791,260	\$ 128,313	\$ -	\$ (107,645)	\$ 164,880	\$ 71,078	

Reserve Designation	Amounts
Capital Improvement/Construction	400,000
Equipment Acquisition	200,000
Program Development	170,552
Debt Service	400,000
Facilities Maintenance and Repair	-
Outstanding Commitment	-
Catastrophic Events	250,000
Economic Uncertainty	-
Balance	-

Reserve Designation	Amounts
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	
Debt Service	
Facilities Maintenance and Repair	
Outstanding Commitment	71,078
Catastrophic Events	
Economic Uncertainty	-
Balance	-



REFERENCE MATERIALS

2023-24 Quarterly Budget Review Timeline

Third Quarter 2023-24

Task Description	Date	Responsibility
Third Quarter Timeline Distributed to Division Budget Officers	5-Apr	University Budget Office
March Month-end Close	April 10 (approx.)	Financial Services
Prepare and Send Quarterly Review Worksheets to Divisions	19-Apr	University Budget Office
3rd Quarter Analysis Performed/ One-on-one-assistance (by request)	April 22 - May 13	University Budget Office <u>and</u> Divisions
3rd Quarter Reports Submitted to University Budget Office	May 13 - May 15	Division Budget Officers/Vice Presidents
3rd Quarter Reports Reviewed	May 16 - May 21	University Budget Office
Comprehensive 3rd Quarter Reports Reviewed	May 22 - May 24	University Budget Office, AVPAF <u>and</u> CFO
Comprehensive 3rd Quarter Report submitted to the Cabinet	May 27 (approx.)	CFO

4 Weeks



Origination 10/12/2017
Effective 5/12/2022
Last Revised 9/8/2020
Next Review 5/12/2023

Owner Jeni Kitchell:
Executive Budget
Director
Area Business and
Finance
Codes ICSUAM
02002.00

Budget Oversight

Policy

It is the policy of the CSU that the campus chief financial officer ensure budget reviews occur during the fiscal year that compare budgeted and actual revenues and expenditures and take action to resolve any discrepancies.

Each campus and the chancellor's office must establish written policies and procedures that specify the minimum level and frequency of reviews to monitor budget performance.

Reviews to compare budgeted and actual revenues and expenditures must be documented, occur at least twice per year, and include any actions taken to resolve discrepancies. The documentation should be retained in accordance with campus written retention policies. Documentation should include details on the research to be conducted, a resolution plan, expected and final completion dates.

References

- [California State Auditor Report 2016-122, April 2017](#)
- [Parts d. and h. of Section VI of the Standing Orders of the Board of Trustees of the California State University](#)
- [Education Code, Division 8, Part 55, Chapter 6, and Article 2 §89720 et seq. and Article 4 §89756](#)
- [Executive Order 1000 Delegation of Fiscal Authority and Responsibility](#)

Authority

This policy is issued pursuant to [Section II of the Standing Orders of the Board of Trustees of the California State University](#), and as further delegated by the [Standing Delegations of Administrative](#)

Authority.

All Revision Dates

9/8/2020, 10/12/2017

Approval Signatures

Step Description	Approver	Date
EVC	Steven Relyea: Executive Vice Chan & CFO	5/12/2022
Area Manager/Owner	Bradley Wells: Assoc VC, Business & Finance	5/11/2022
Area Manager/Owner	Jeni Kitchell: Executive Budget Director	5/2/2022

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Budget Oversight Policy

Reviewed By: Administrative Council on February 06, 2019

Approved By: President Morales on February 18, 2019

Reviewed By: Administrative Council on December 08, 2022

Approved By: President Morales on March 02, 2023

Effective October 12, 2017, the Integrated CSU Administrative Manual (ICSUAM Section 2002.00) formalized and established a systemwide policy on budget oversight and specified that each campus must establish policies and procedures to periodically monitor campus budget performance through the fiscal year.

Policy Purpose:

To establish the policy and procedures governing the fiscal review and monitoring of the campus's budget performance.

Policy Scope:

The scope of this policy includes comprehensive budgetary reviews of all revenues and expenditures supported by General/Operating fund(s) and Enterprise funds. Campuswide reviews comparing budgeted and actual revenues and expenditures, including Cabinet discussion and remediation of concerns, must be documented.

As part of its commitment toward budget oversight, the campus will conduct 2nd and 3rd quarter review of budget-to-actuals and year-end budget balance projection.

- The University Budget Office will provide summarized Operating Fund ***budget-to-actual reports*** at the division/college level to divisions at the end of 2nd and 3rd fiscal quarter.
- The Division Budget Officers, after consultation with their respective Vice Presidents, report back to the Budget Office the ***projected year-end budget balance available***.
- The University Budget Office will conduct a comprehensive review and prepare a management report for presentation to the Cabinet.
- The Vice Presidents are expected to bring forward any concerns for their respective areas to the Cabinet for discussion and remediation.
- The University Budget Office will also provide the budget-to-actual reports and year-end budget balance projections for University Budget Advisory Committee meetings.

Roles, Responsibilities, and Authority:

The Vice President for Finance and Administrative Services has overall responsibility for campus budget oversight.

The Associate Vice President for Finance and Administrative Services is responsible for enforcing the university budget oversight policy under the leadership of the Vice President for Administration & Finance/CFO.

The Executive Director of Budget & Resource Management will establish and maintain internal processes to provide guidance to the campus community through the fiscal review process/financial assessment and implement Cabinet recommendations as appropriate.

Division Vice Presidents will assign responsibility of the division budget management to their respective Budget Officers and bring forward any concerns for their respective areas to the Cabinet for discussion and remediation.

Division/Enterprise Budget Officers will oversee management and integrity of the division's budget, ensuring compliance with all university regulations concerning management of the related budget(s), confidentiality or records, and other related provisions on behalf of the Vice President for their respective divisions. The responsibilities include:

- Verify expenditures are authorized, appropriate, and accurate.
- Verify the accuracy of budget allocations.
- Ensure funds are expended for their intended purposes and within the designated time periods.
- Ensure baseline permanent funding will be in place for all permanent employees.
- Document an action plan prior to end of fiscal year for resolving any anticipated budgetary salary structural deficits.
- Perform financial projections at the end of 2nd and 3rd fiscal quarters.
- Complete the *Budget-to-Actual Reports* and submit them to the University Budget Office.

The University Budget Advisory Committee will review the budget-to-actual reports and year-end budget balance projections in its meetings.

Resources and Reference Materials:

[Education Code, Division 8, Part 55, Chapter 6, and Article 2 §89720 et seq. and Article 4 §89756](#)

[Board of Trustees of the California State University, Standing Orders, Section VI, Parts d and h Executive Order 1000 Delegation of Fiscal Authority and Responsibility](#)

[Integrated CSU Administrative Manual, Section 2000 Budget, Policy Number 2002.00](#)

[California State Auditor Report 2016-122, April 2017](#)