

# BUDGET PLANNING

Office of Budget and Planning

10.16.19

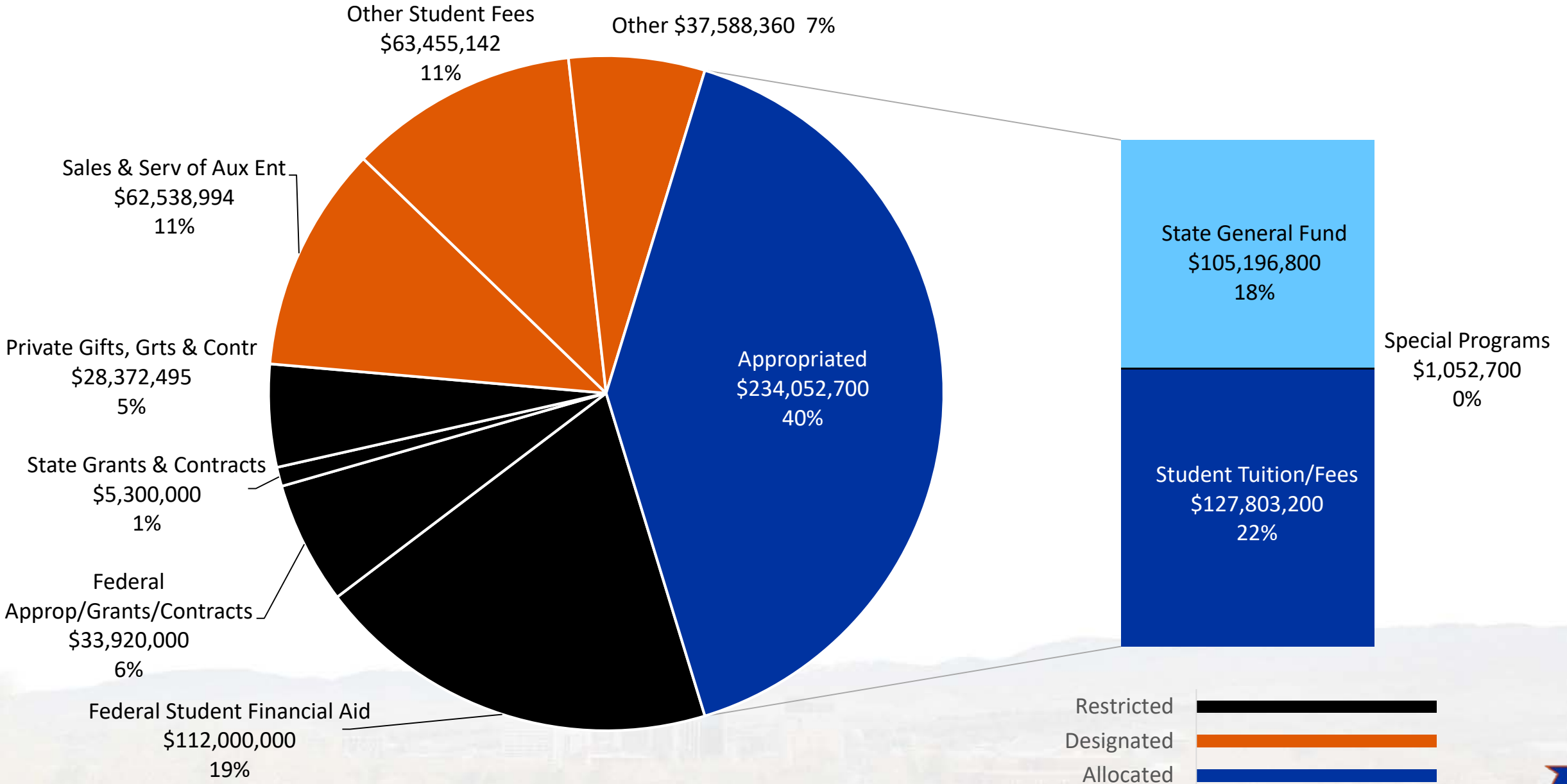


**BOISE STATE UNIVERSITY**

# AGENDA

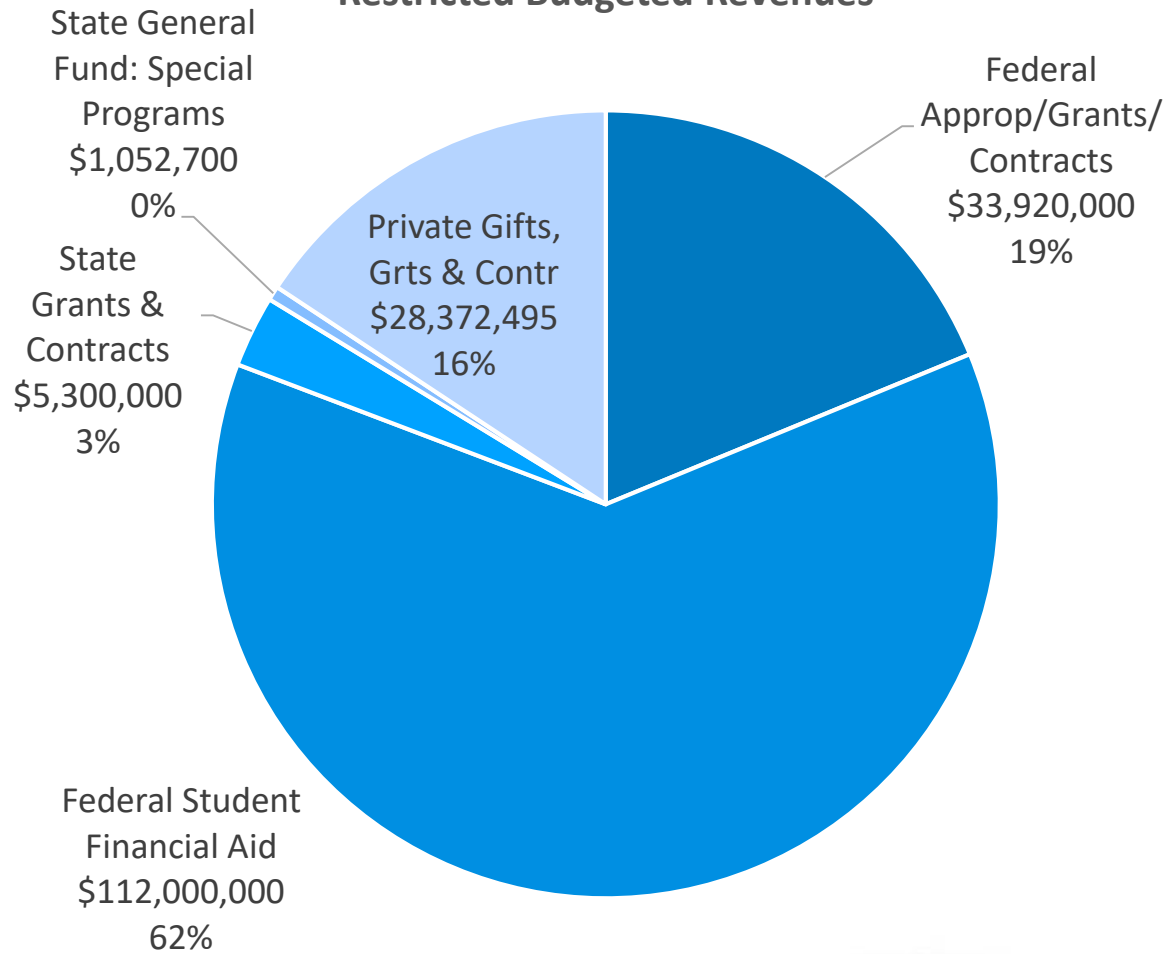
- Where Our Funding Comes From, How We Spend It
- Annual Budget Planning Processes
- Best Practices for Budget Planning

# FY20 All Funds Revenue Budget = \$577,227,691



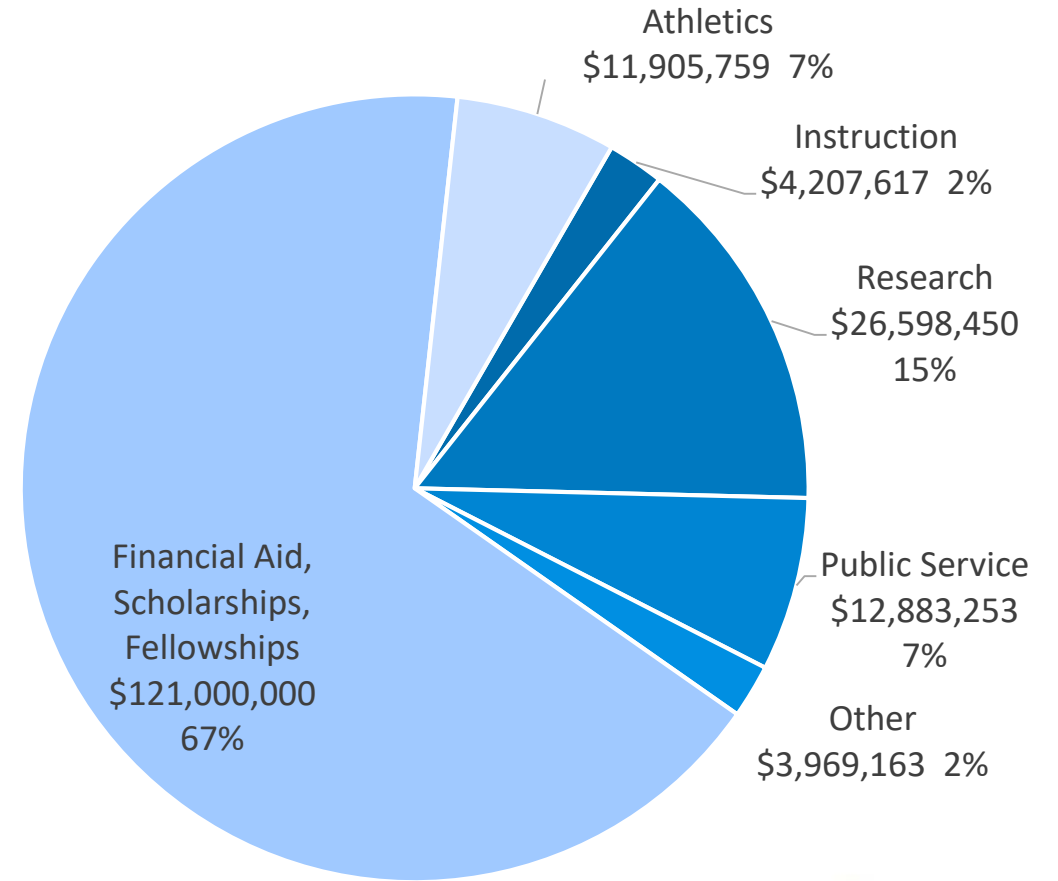
# FY20 Restricted Budget

## Restricted Budgeted Revenues



FY20 = \$180,645,195

## Restricted Budgeted Expenses



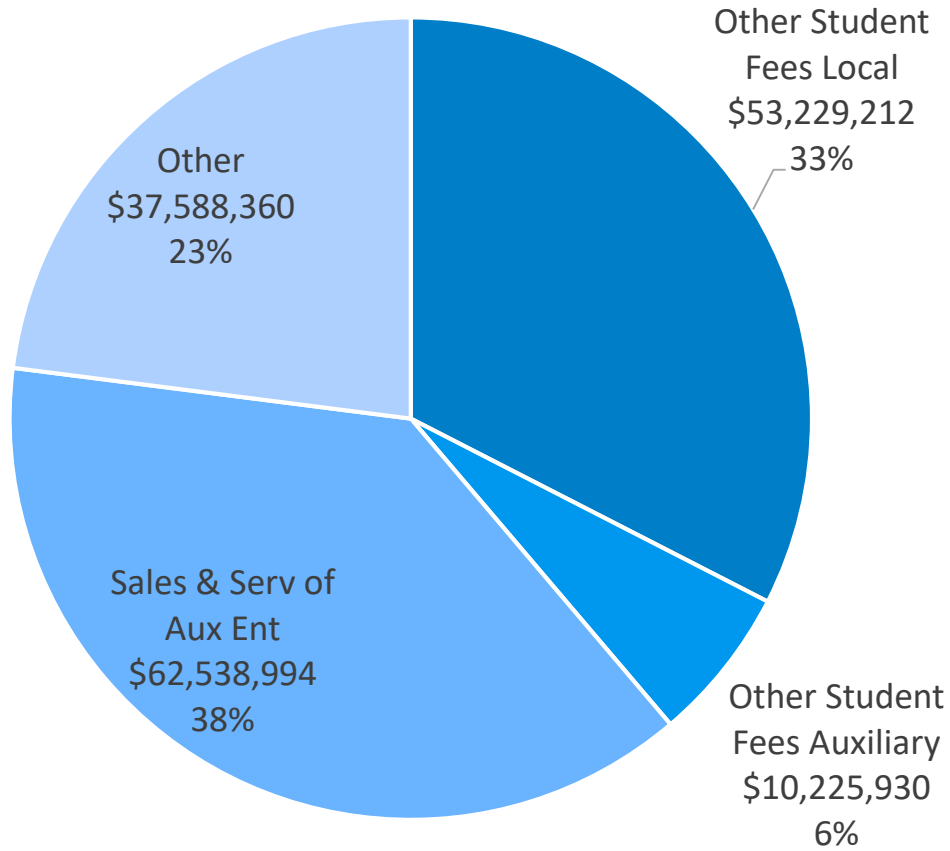
FY20 = \$180,564,242





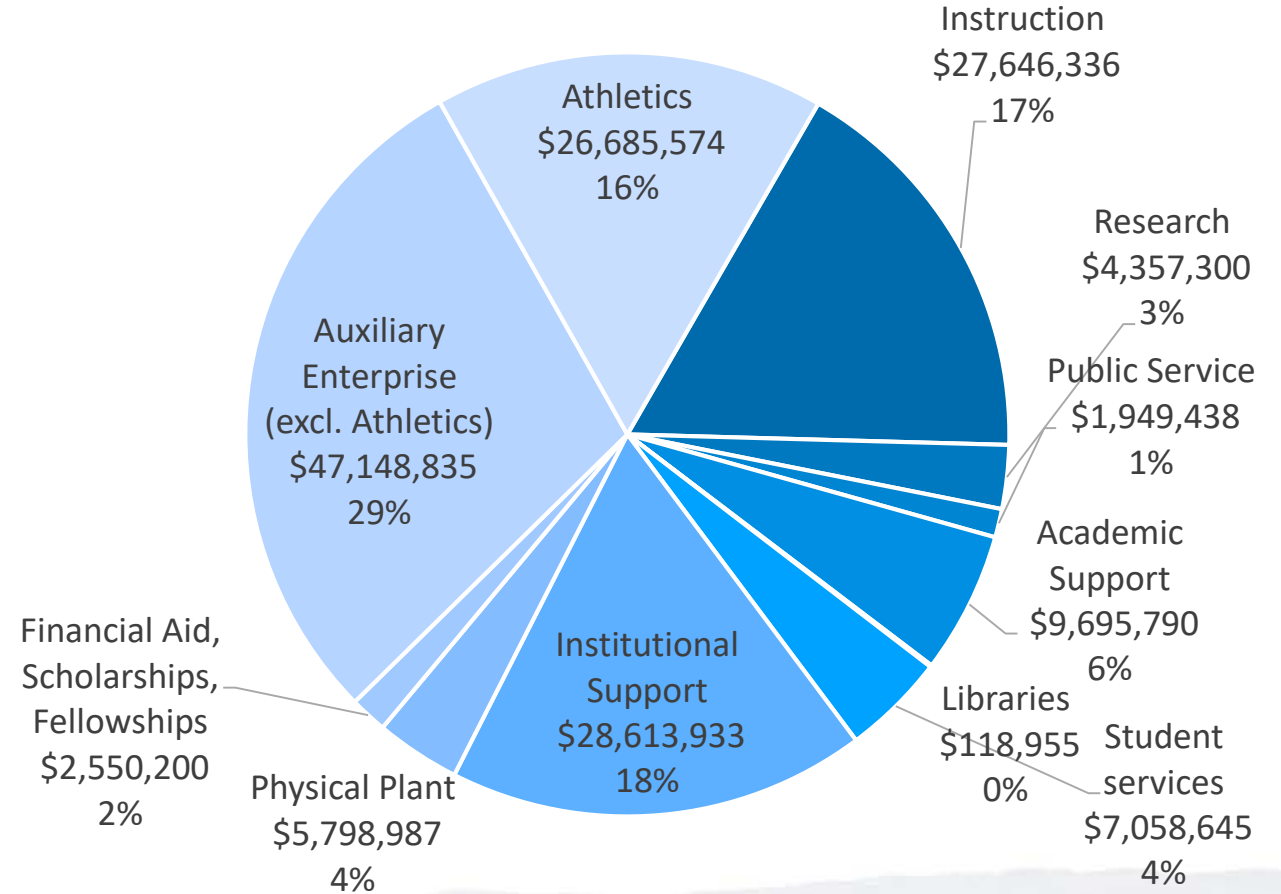
# FY20 Designated Budget

## Designated Budgeted Revenues



FY20 = \$163,582,496

## Designated Budgeted Expenses

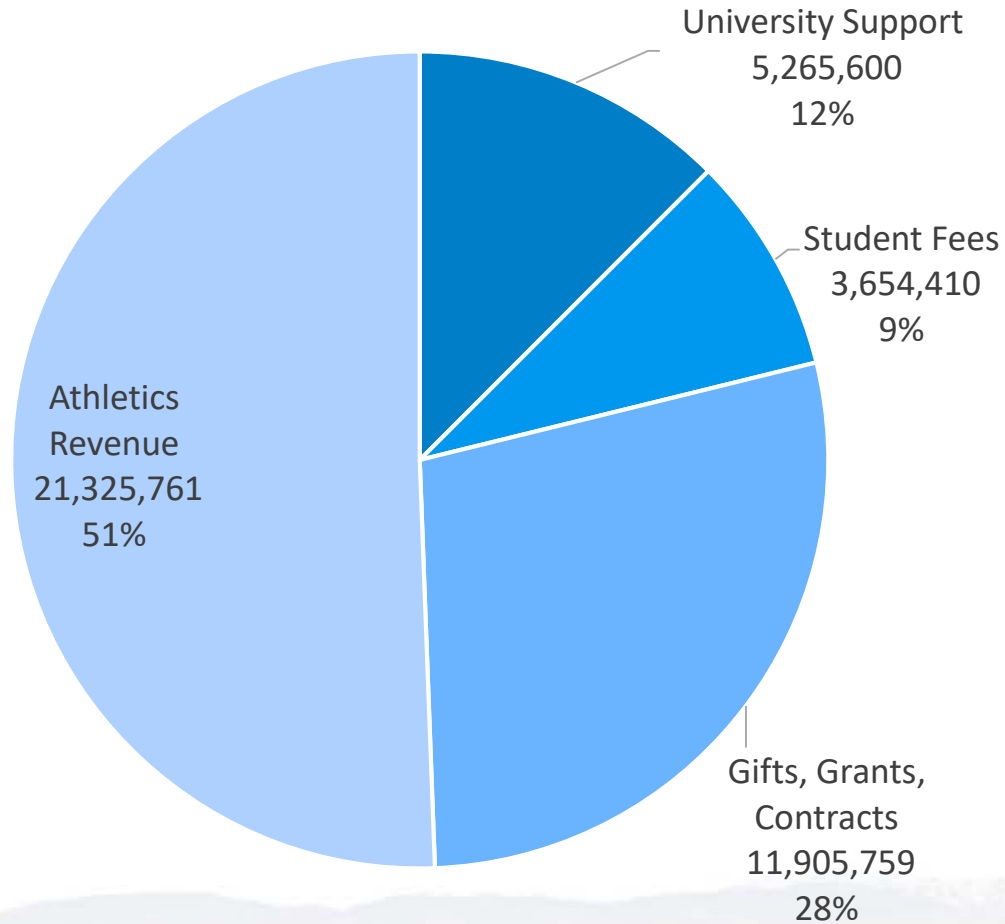


FY20 = \$161,623,993



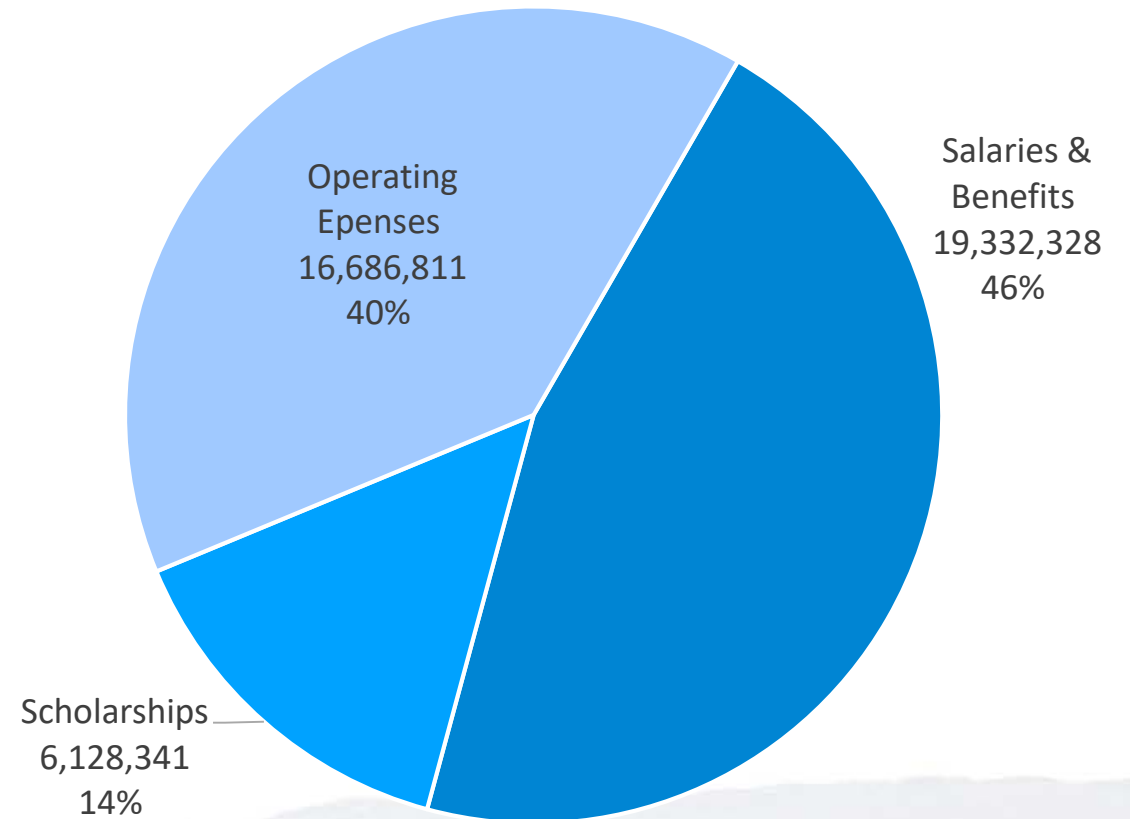
# FY20 Athletics All Funds Budget

## Athletics All Funds Revenues



FY20 = \$42,151,530

## Athletics All Funds Expenses

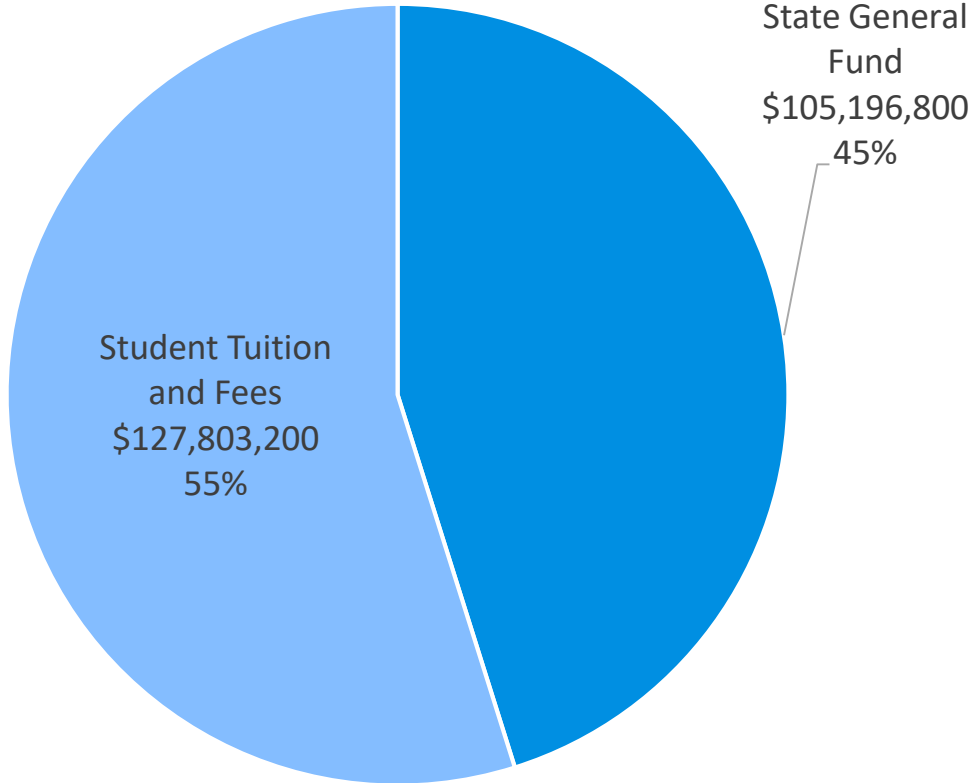


FY20 = \$42,147,480



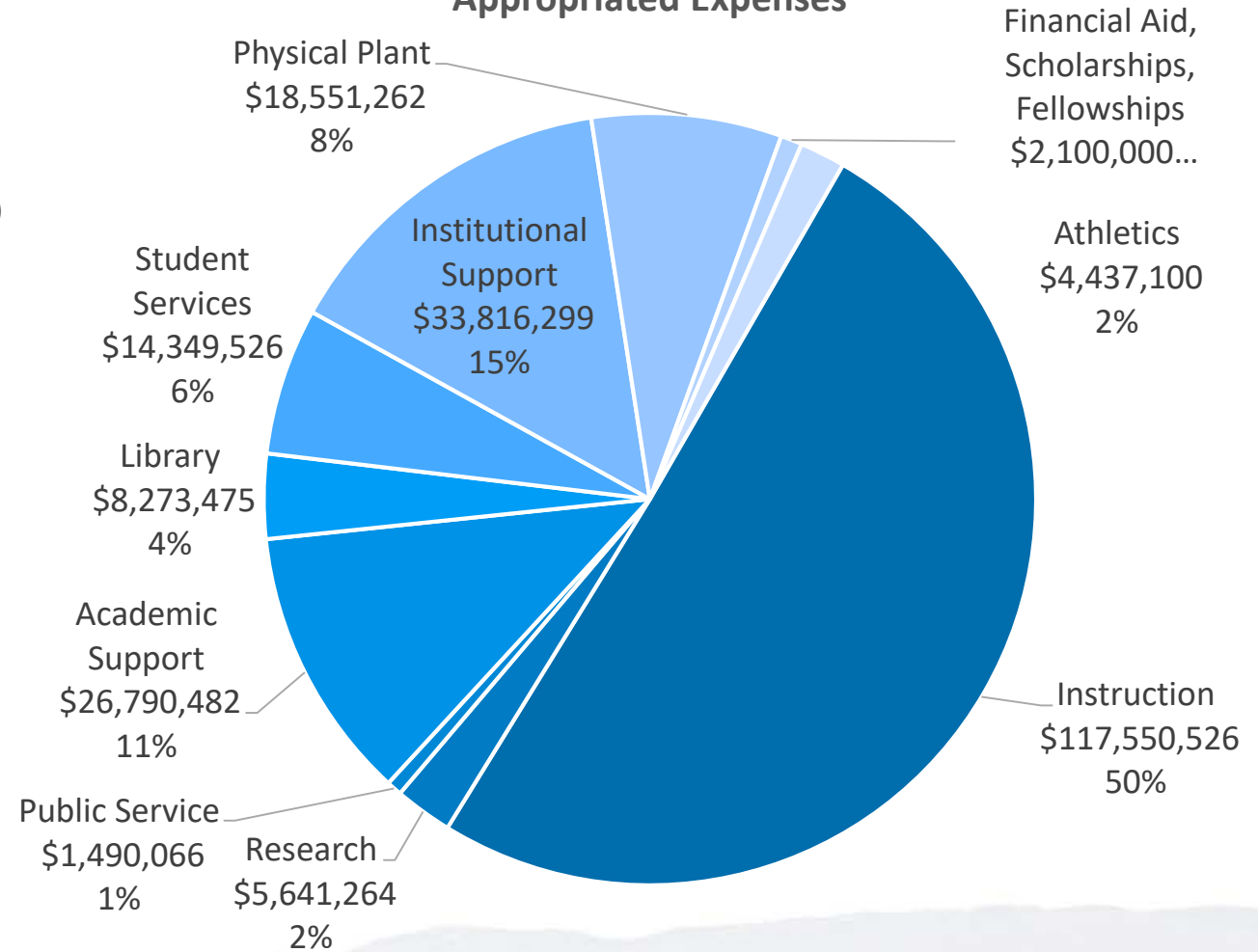
# FY20 Appropriated Budget

## Appropriated Revenues



FY20 = \$233,000,000

## Appropriated Expenses

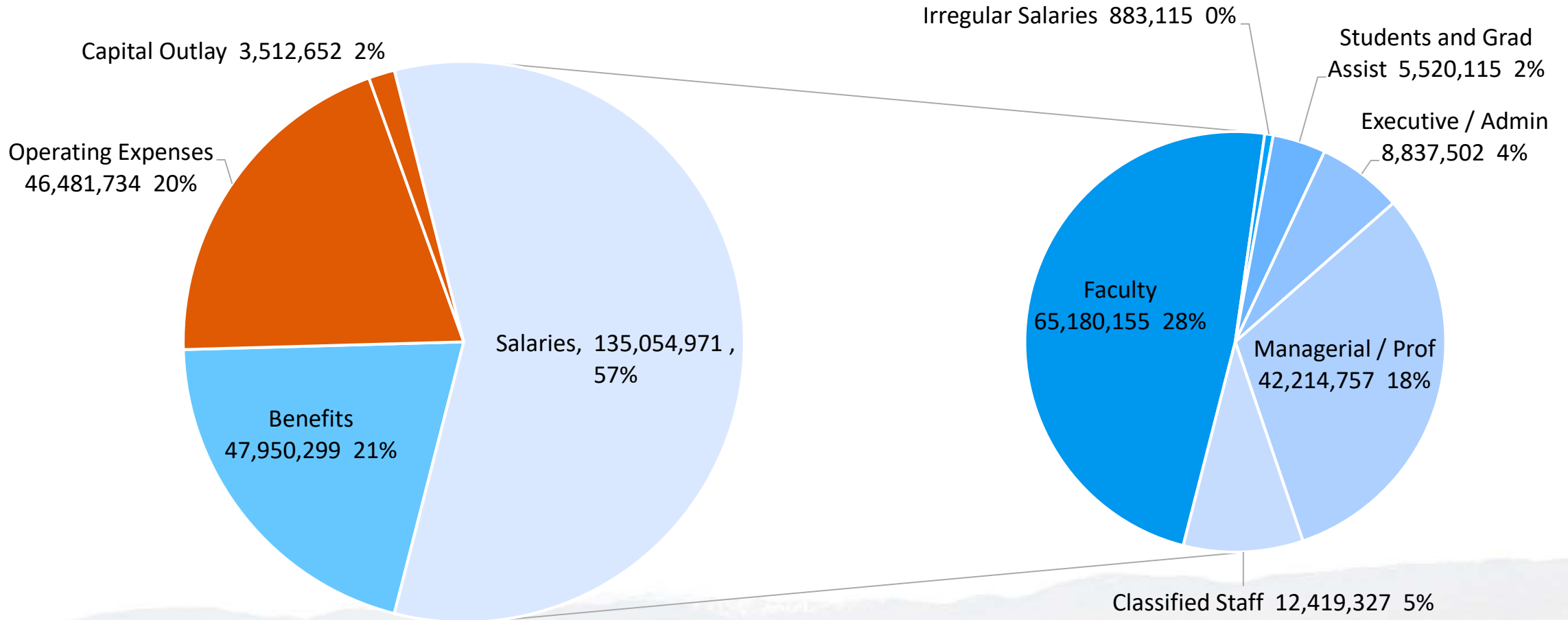


FY20 = \$233,000,000



# FY20 Appropriated Budget

## Appropriated Expenses





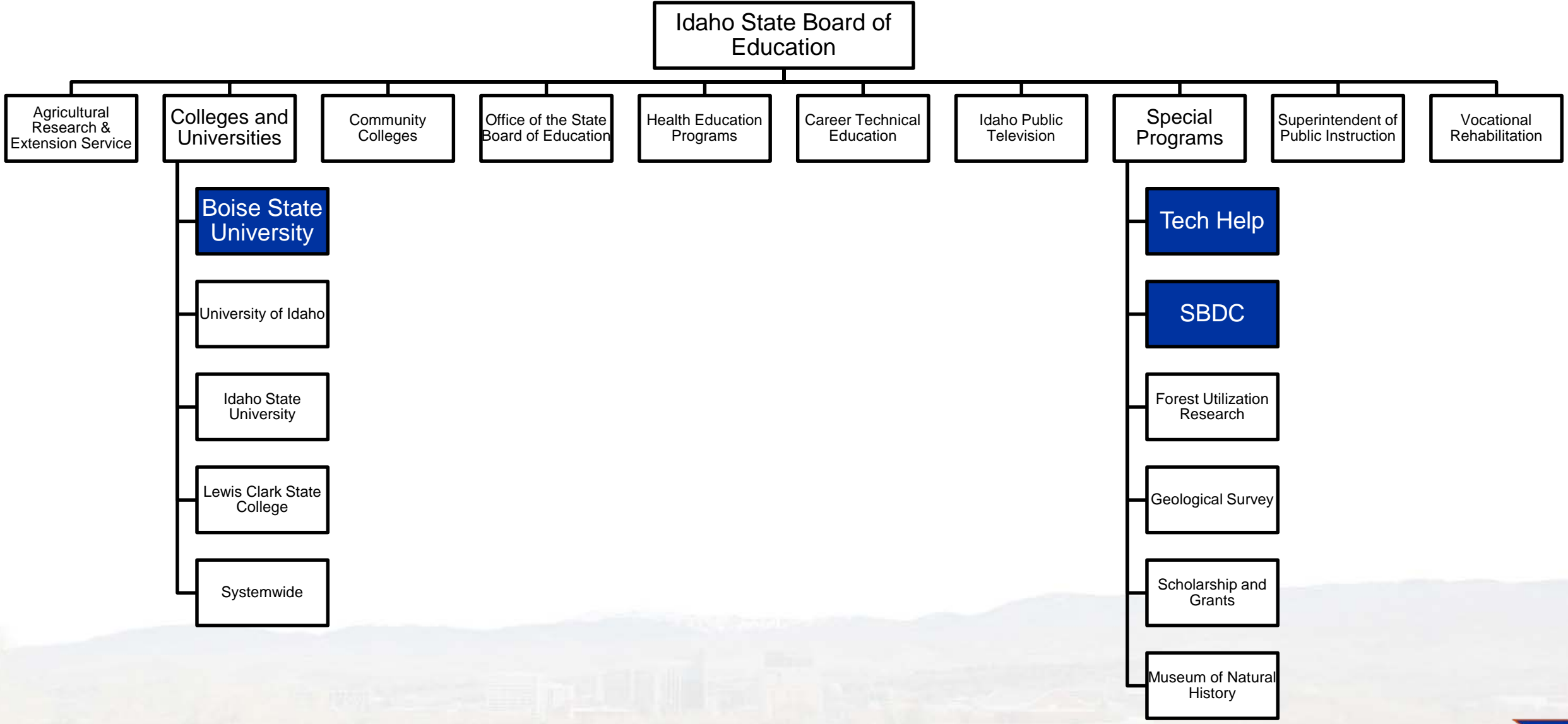
<b>FY20 Appropriated Budget</b>	<b>Budgeted \$s</b>	<b>% of Total</b>	<b>Budgeted FTE</b>	<b>% of Total</b>
Colleges of Arts & Sciences	44,923,889	19%	410	23%
College of Engineering	21,708,115	9%	152	9%
Finance and Administration	21,200,255	9%	165	9%
Centrally Managed Funds (Holding Accts = \$10,891,108)	17,538,766	8%	0	0%
Extended Studies	16,085,612	7%	77	4%
College of Business and Economics	14,817,033	6%	108	6%
Campus Operations	14,560,494	6%	177	10%
College of Health Sciences	12,793,503	5%	122	7%
Provost and all other Academic Affairs	10,924,777	5%	89	5%
Student Affairs	10,044,131	4%	117	7%
College of Education	9,865,422	4%	69	4%
Library	8,273,476	4%	56	3%
School of Public Service	6,774,356	3%	58	3%
President Areas	5,840,281	3%	44	2%
Research & Economic Development	4,870,240	2%	38	2%
Athletics	4,437,100	2%	35	2%
College of Innovation and Design	3,552,253	2%	27	1%
University Advancement	2,558,137	1%	25	1%
Graduate College	2,232,165	1%	15	1%



# Budget Planning Processes

# State General Fund

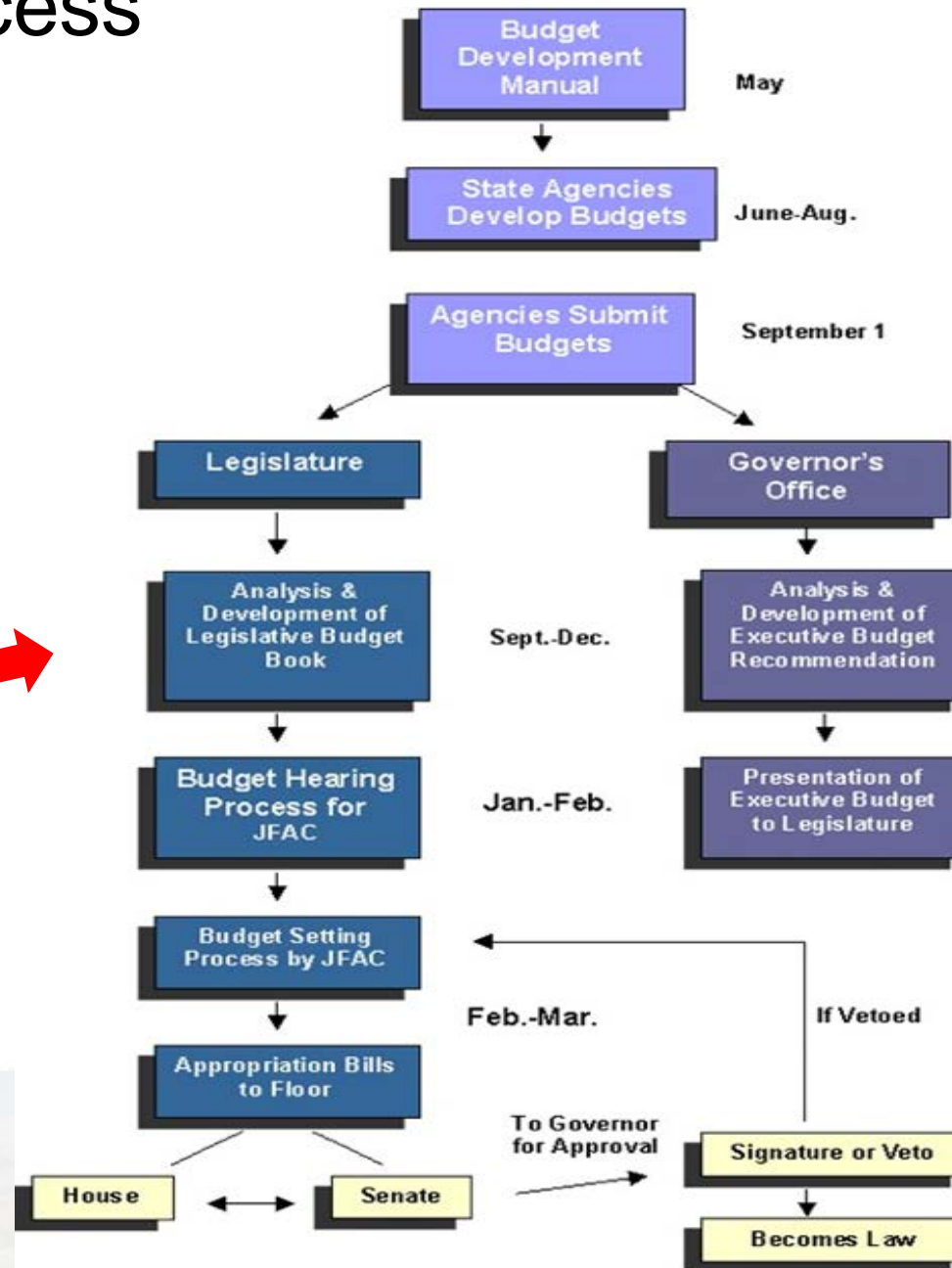
# State Board of Education Budget Agency Structure



# State Budget Process

## State of Idaho Budget Process

## SBOE Process



State Board of Education approves guidelines for line item requests (e.g., strategic initiatives)

April

State Board of Education first reading of line item requests

May

State Board of Education approves any line item requests that will be submitted to the Governor and Legislature

August

We are here for FY21 budget



End of March / early April





# Idaho State Board of Education State Budget Request for Boise State University

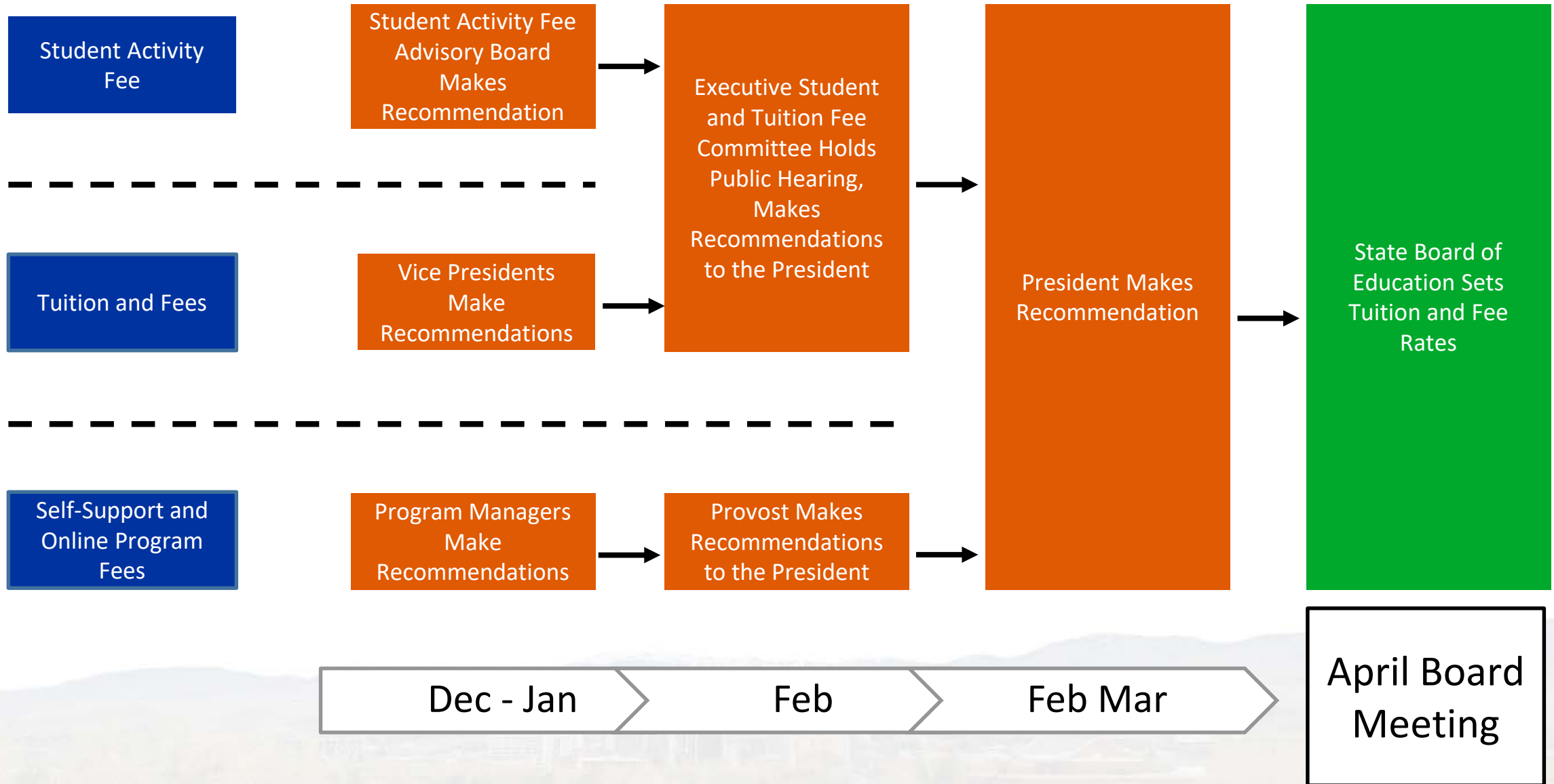
FY20 Base General Fund Appropriation		\$105,196,800
<b>Maintenance Requests:</b>		
	Change in Health Benefit Costs	1,960,000
	Change in Variable Benefit Costs	(155,700)
	Statewide Cost Allocation	198,800
	1% CEC Multiplier Regular Employees	776,800
	1% CEC Multiplier Group and Temp Employees	32,800
	EWA	2,831,300
<b>Line Items:</b>		
	Occupancy Costs	1,491,400
	Faculty Promotions	558,200
	Strategic Initiative Line Items	-
<b>Total Requested Increase in General Fund Appropriations</b>		<b>\$7,693,600</b>
Total FY21 General Fund Appropriation Request		\$ 112,890,400



# Tuition and Fees



# Tuition and Fees Rate Setting



# Student Activity Fee Process

The Student Activity Fee Advisory Board is responsible for developing recommendations regarding the amount of the Student Activity Fee and use of Student Activity Fee revenue. In consultation with the Associated Students of Boise State University (ASBSU) President, the Vice President of Student Affairs and Enrollment Management will determine the composition of SAFAB membership and will approve all appointments. SAFAB membership will consist of a majority of student representatives. SAFAB will submit a recommendation of Student Activity Fee revenue allocations for individual departments or campus groups to the Vice President of Student Affairs and Enrollment Management. The Vice President of Student Affairs and Enrollment Management will review these recommendations with the President who will make a final decision.

FY20 SAFAB Allocations	
Theatre Production	\$56,918.00
Blue Thunder Marching Band	\$479,083.00
International Student Activities	\$7,630.00
Gender Equity Center	\$73,392.00
Multicultural Student Services	\$15,000.00
MLK-Human Rights Programming	\$45,000.00
Student Diversity & Inclusion	\$92,670.00
Student Programming	\$177,760.00
Volunteer Programming	\$51,848.00
Student Life	\$993,325.00
Scholarships	\$349,200.00
Career Services	\$100,520.00
Arbiter	\$226,610.00
Alumni Activities	\$97,650.00



# Student Tuition and Fees

Fall 2019, Spring 2020, Summer 2020			
	Full-Time	Part-Time	Summer 2020
	(per semester)		
Tuition	\$2,766.18		
Part-Time Credit Hour		\$251.75	\$199.08
Facilities Fee	694.80	63.16	49.44
Information Technology Fee	128.57	11.69	8.90
Intercollegiate Athletics and Spirit Squad	122.15	11.10	8.88
Student Health Center	53.50	4.86	4.32
Student Union	68.50	6.23	6.23
Campus Recreation	71.19	6.47	6.47
Student Transportation Fee	12.00	1.09	1.09
Associated Student Body	13.50	1.23	1.09
Student Activity Fee (SAFAB)	103.61	9.42	7.50
<b>Total Resident UG Student Tuition and Fees</b>	<b>\$4,034.00</b>	<b>\$367.00</b>	<b>\$293.00</b>
Other Fees / Tuition			
Graduate Fee Full-Time	\$789.00	\$103.00	\$75.00
Non-resident Tuition	\$8,460.00	\$357.00	\$35.00
Western Undergrad Exchange Fee	\$2,017.00		
Tuition per credit hour over 16 hours enrolled	\$252.00		





# FY20 Self-Support and Online Program Fees

<b>Self-Support Fees</b>	
Bachelor Business / Accountancy: Twin Falls	\$297.00
Executive MBA	\$1,245.00
MBA Online	\$750.00
Bachelor of Criminal Justice: Twin Falls	\$275.00
Master of Social Work: Twin Falls & N.I.	\$400.00
Bachelor of Social Work: Twin Falls	\$275.00
Graduate Certificate in Conflict Mgmt.	\$404.00
Doctor of Nurse Practice (DNP)	\$750.00
Adult Gerontology Nurse Practitioner (AGNP)	\$890.00
B.S. in Nursing (RN to BSN)	\$350.00
B.S. Respiratory Care (R.R.T. to B.S.)	\$300.00
M.Ed., Specialist in Exec. Ed. Leadership	\$420.00
Math Consulting Teacher Endorsement Cert.	\$225.00
M.A. in Education, Literacy	\$375.00
M.A. in Education, Bilingual / ENL Education	\$375.00
Master of Athletic Leadership	\$378.00
Master of Bilingual Ed/ESL: Canyon County	\$329.00

<b>Online Program Fees</b>	
BS Imaging Sciences	\$395.00
Grad. Cert. in Healthcare Simulation	\$675.00
Master of Social Work Online	\$495.00
Org. Perf. & Workplace Learn	\$500.00
Cert. in Design Ethnography	\$350.00
BAS / MDS	\$350.00
B.B.A. Management	\$350.00
Bachelor of Public Health	\$350.00
Bachelor of Public Relations	\$350.00
Online Degree Pathway	\$350.00
Master of Accountancy	\$495.00
EdTech Masters and Grad Certificates	\$478.00
EdTech PhD	\$599.00
Master of Respiratory Care	\$500.00
Master in Genetic Counseling	\$982.00



# Central Budget Allocation Processes

# Bronco Budget 2.0

- A student-centered budget model that allocates a portion of a student's tuition revenue to the Colleges that are serving the student.
  - The allocation of funds is primarily intended to support instruction, academic support, and student services.
  - Colleges that are experiencing growth will realize an increase in budget from tuition revenue to support the additional students.
  - Consequently, Colleges that are serving fewer students will realize a decline in budget from tuition revenue.
  - Colleges also receive a central budget allocation (i.e. subvention) to address cost of instruction differences and provide funding for strategic priorities.
- Bronco Budget 2.0 determines the portion of a College's budget that comes directly from tuition revenue.
- The President determines the overall College budget.

<b>Tuition Allocations</b>	
UG Domestic Students	
SCH	\$130
Majors	\$800
Graduates	\$2,000
UG International Students	
SCH	\$200
Majors	\$1,600
Graduates	\$4,000
Graduate Students	
SCH	\$240
<b>FY21 Total Allocations = \$70,500,000</b>	



# Extended Studies Allocation Processes

- Various types of MOAs or revenue sharing typically designed to support individual programs.
- Funds are usually budgeted and expended in Extended Studies
- Transfers are used to fund expenses that occur in individual Colleges as well as provide “incentives”
- Largest categories:
  - Online Program Fee Program MOAs: FY20 budget = \$8,700,000
  - Summer Sessions: FY20 budget = \$5,000,000

# Central Budget Allocation Processes

## During the Budget Development Process

1. Central Fixed Costs: Boise Police Contract, Utilities, Scholarships and Financial Aid, Common Area Maintenance Charges
2. Annual Budget Request Process: varies by year, requests only accepted from VP / Provost
3. CEC
4. Benefit Rate Changes

## During the Fiscal Year

1. Carry-forwards
2. MOAs: allocations of base funding in current and/or future years.
3. SFRs: Special Funding Requests:
  - Supplemental funding to address an extraordinary challenge or opportunity that was not anticipated during the annual budget development process. VP / Dean must make a reasonable attempt to identify funding prior to submitting an SFR.
  - For non-academic revenue units, one-time supplemental funding for FMLA, vacation payouts, or moving expenses for appropriated base funded positions. By submitting a request, you are affirming that you do not have sufficient regular salary budget to cover the expense

## Website:

- Annual Budget Planning Information
- Budget Planning Kickoff Memo: typically early December
- Annual Budget Calendar





# Division/ College Budget Allocation Process

## **During the Budget Development Process**

- Reallocation process

## **During the Fiscal Year**

- Base budget transfers
- One-time budget transfers



# Best Practices for Budget Planning



# Why Do We Budget

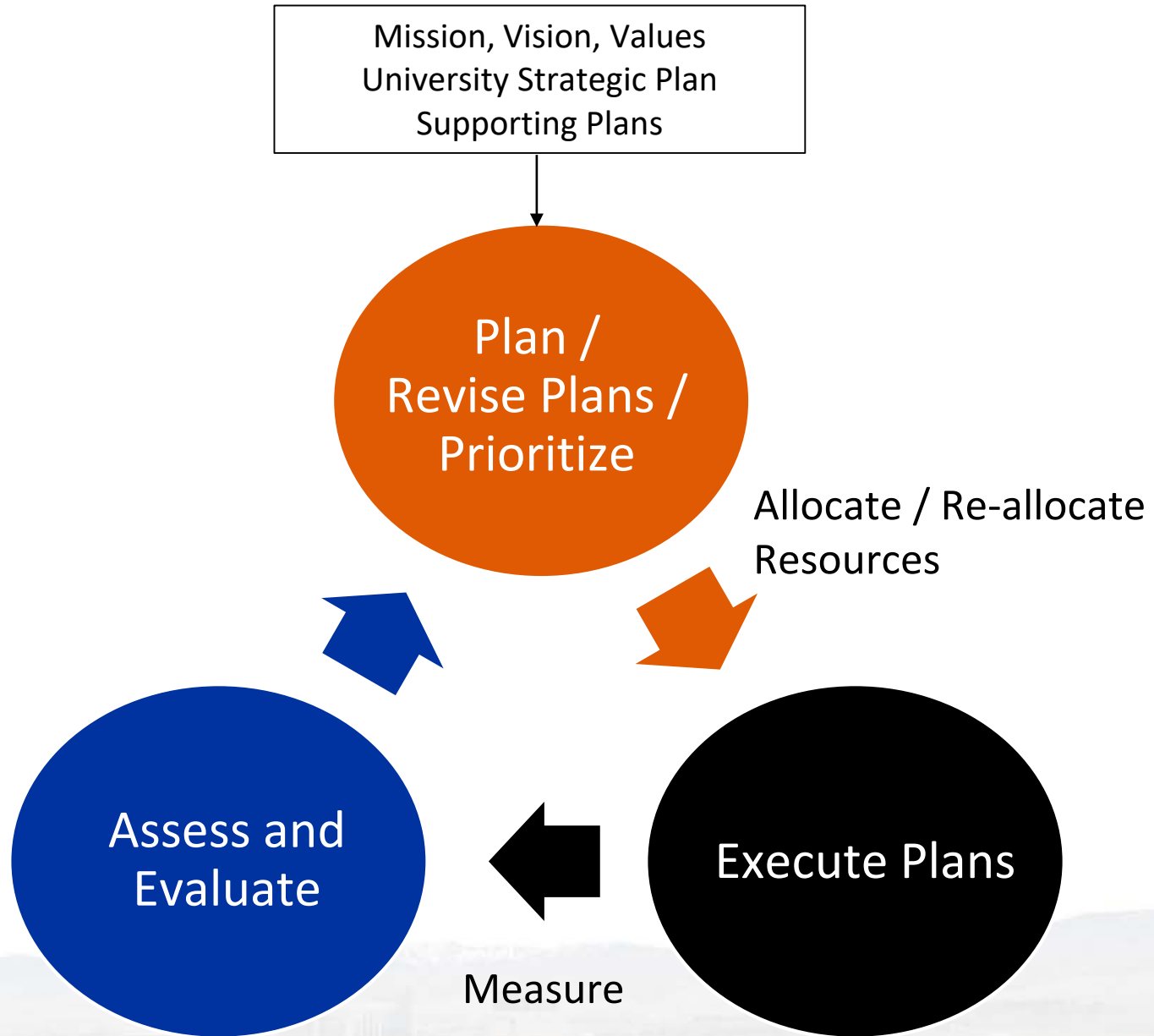
- Aligns the use of resources with the strategic priorities and mission of the university
- Allows an institution to continue **necessary** current efforts and successfully implement **new initiatives**
- If done in a transparent way, stakeholders will understand why and how decisions are made
  - Broad participation supports transparency and helps support alignment and build buy-in
- Proactive, not reactive



# What Makes Up a Budget Plan

- Resources include:
  - ✓ Funds
  - ✓ Positions / People
  - ✓ Space / Facilities
  - ✓ Technology / Equipment
- Resource planning aligns available and future financial, human, and physical resources with the needs and goals of Boise State
- The annual budget process is intended to establish an **annual** resource allocation plan for the university for all units
- Resource planning is an **ongoing** process

# Planning Cycle

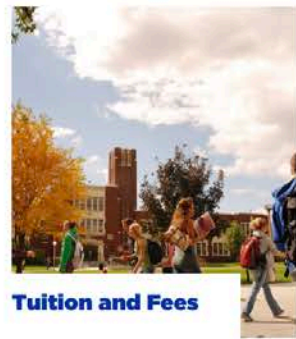




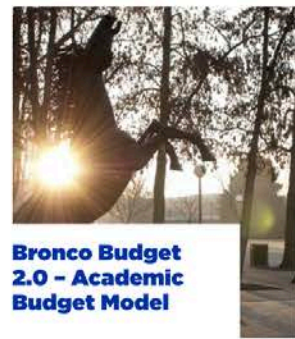
**FY21 Annual Budget Planning Information**



**Current and Prior Year Budgets**



**Tuition and Fees**



**Bronco Budget 2.0 – Academic Budget Model**



**Position Budgeting**

Standard Employment Dates	
FY 18	FY 19
<b>Classified Staff Work and Pay Dates</b> 8/18/17 - 8/18/18	<b>Classified Staff Work and Pay Dates</b> 8/17/18 - 8/18/19
<b>Professional Staff Work and Pay Dates</b> 8/17/17 - 8/18/18	<b>Professional Staff Work and Pay Dates</b> 8/17/18 - 8/19/19
<b>Faculty</b>	<b>Faculty</b>
<b>Contract Work Dates</b>	<b>Contract Work Dates</b>
adj** 8/28/17 - 5/31/18	7 Month** 8/15/18 - 1/24/19
all semester 8/28/17 - 12/29/17	Full Semester 8/15/18 - 12/28/18
spring semester 1/8/18 - 5/8/18	Spring Semester 1/8/19 - 5/14/19
Acad** 8/28/17 - 5/28/18	all Month** 8/15/18 - 8/28/18
Acad** 7/26/17 - 5/28/18	11 Month** 7/26/18 - 7/27/19
<b>General Pay Dates</b>	<b>General Pay Dates</b>
Year 7/26/17 - 7/26/18	Fall 2018 8/27/18 - 12/27/18
Semester 7/26/17 - 1/27/18	Full Semester 7/29/18 - 1/24/19
Spring Semester 1/28/18 - 7/27/18	Spring Semester 1/27/19 - 7/27/19
12 Month - Semester of Contract Dates	12 Month - Semester of Contract Dates
2017 8/1	Fall 2018 8/1
no 2018 8/1	Spring 2019 8/1
<b>Letters of Appointment (LOA)</b>	<b>Letters of Appointment (LOA)</b>
	Fall 2018 12/27/18
	Spring 2019 5/15/19

**Employment Dates and Fringe**



**Forms and Job Aids**



**Budget Protocols and Policies**



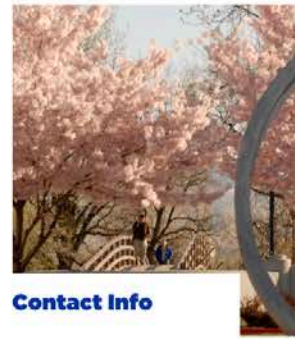
**State Budget Information**



**Training and Presentations**



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**Contact Info**