



Administration and Finance

Operations Detail: **BUDGET PLANNING & ANALYSIS – 04**

BUDGET PLANNING & ANALYSIS
Annual Budget Development Process
November 2024

1.0 PURPOSE

This document establishes procedures and provides guidance to the campus community on the annual budget development process. The annual budget development process helps to create a balanced and sustainable ongoing budget that supports the University's strategic plan, mission, and vision.

2.0 BACKGROUND

The California State University Board of Trustees requires CPP finance leaders to submit the proposed operating budget for each coming academic year and report updates on the actual operating results against the budget at regularly scheduled periods during the year.

The University has adopted an all-funds budgeting approach which provides an enterprise-wide view of fiscal resources. The annual budget development process aids campus leadership and staff in developing a budget in alignment with available funding and time constraints.

3.0 OVERVIEW

The annual budget development process begins in February with the Department of Budget Planning & Analysis (BPA) sending out budget instructions and assumptions for the upcoming fiscal year. All Auxiliary and Auxiliary Enterprise reporting units should submit their operating and capital budget to BPA in May of each fiscal year. Stateside departments should also submit their capital budget in May, but their operating budget, such as General Fund and Cost Recovery, are due in September after the Chancellor's Office releases the annual budget allocation.

4.0 CITATIONS

[CSU Fiscal Resources for Campus Development Policy](#)

[CSU Budget Oversight Policy](#)

5.0 PROCEDURES

Step 1: Budget, Planning & Analysis Sends Budget Instructions

In February, BPA sends out budget instructions and assumptions for the upcoming fiscal year. The budget instructions and assumptions help to guide reporting units in completing budget deliverables.

Step 2: Reporting Units Complete Budget Deliverables

Reporting units should complete the following budget deliverables (draft) by May of each fiscal year and any revisions upon final budget approval:

General Fund reporting units must complete and submit the following:

- 1) Questica Position Template
- 2) Questica Position Allocation Template
- 3) Questica Budget Lines Template
- 4) Capital & Space Requests

Auxiliary Enterprise reporting units must complete and submit the following:

- 1) Questica Position Template
- 2) Questica Position Allocation Template
- 3) Questica Budget Lines Template
- 4) Capital Requests
- 5) Pro Forma, and include debt service coverage ratio if applicable

Auxiliary reporting units must complete and submit the following:

- 1) Excel Budget Workbook
 - Position FTE, Revenues and Expenses
 - Capital Requests
- 2) Pro Forma, and include debt service coverage ratio if applicable

Capital planning is part of the annual budget development process. All reporting units should include a Capital Request Template if they plan to submit capital requests.

Step 3: Reporting Units Submit Budget Deliverables to BPA

All budget deliverables, as well as new requests for operating budgets and capital projects, must be reviewed and approved by the divisional Vice President before submission. Reporting units should submit all budget templates and capital requests to BPA at budget@cpp.edu. All operating and capital budgets should be submitted in May by Auxiliary and Auxiliary Enterprise or September by stateside departments of each fiscal year and any revisions upon final budget approval. The budget instructions provided to divisions in February will outline exact May and September submission dates.

Step 4: Reporting Units Receive Approval of Budgets

The Department of Budget Planning & Analysis (BPA) will upload budget templates to Questica and review all budget submissions for feasibility and alignment with campus priorities. The President of the University is responsible for approving operational budget requests that have been submitted to BPA.

Auxiliaries finalize budgets and receive approval before June 30th in accordance with CSU policy.

Auxiliary Enterprises finalize budgets and receive approval around June or July.

General Fund receive final approval of budgets around October/November or sooner.

See [APPENDIX A: Annual Budget Process Timeline](#)

6.0 DEFINITIONS

Reporting Units

The reporting units are General Fund, Auxiliary Enterprises, and Auxiliaries.

General Fund

The General Fund reporting unit is comprised of all six divisions and centrally managed costs (undesignated, designated, fees).

Auxiliary Enterprises

The Auxiliary Enterprise reporting unit includes Housing, Parking, the College of Professional and Global Education (CPGE), and all Auxiliary Enterprise funds, including Health Facilities and Student Union.

Auxiliaries

The Auxiliary reporting unit includes Associated Students, Inc., the CPP Enterprise Foundation, and the CPP Philanthropic Foundation.

Capital Project

A capital project is a project that helps extend the life of an asset by maintaining or improving the interior or exterior of a building or support system such as mechanical, electrical, plumbing, roads, or other physical infrastructure.

Stateside Departments

Departments funded with State General Fund and/or Cost Recovery Fund as their primary source of operating fund.

7.0 CONTACTS

This operational detail is owned by the [Department of Budget Planning & Analysis \(BPA\)](#).

8.0 REVISION TRACKING

Revision History

Revision Date	Revised by	Summary of Revision	Section(s) Revised
10/03/23	Natalie Schroeder	Initial Draft	All
9/18/2024	Carol Lee	Draft Revision	All

Review/Approval History

Approval Date	Approved by	Summary of Approval	Section(s) Approved
9/18/2024	Carol Lee	Draft Revision	All
11/22/2024	Michelle Cardona	Draft Revision	All

APPENDIX A: Annual Budget Process Timeline

