Budget Overview
What is a Budget?

- An estimate of revenue and expense generally over a 12 month period
- Provides a spend plan that is based on strategy and University priorities
- Total USG state fund budget $2.3B; divided among 19 institutions
- State of Georgia and KSU Fiscal Year: July 1- June 30
Grad tuition and professional program rates due to BOR
Departmental budget workbooks distributed to budget managers for next fiscal year revenue projections and budget development
3rd quarter budget amendment due; Budget Hearing at BOR; Final state-wide budget signed by Governor; State appropriations allocation and fee and tuition rates approved
Budget Office prepares annual budget
Fiscal Year Begins
Budgetary Compliance Report and Annual Expenditure Report due
Budget development for next fiscal year begins (Sq footage, Health Ins, Retiree)

2nd quarter budget amendment due; submit 5-Year Business Plans, mandatory fee, revenue projections, misc fees, housing rates and meal plans to BOR
Budget Office sends out request for one-time funding and new funds to campus

January and February

September and October

March and April

May and June

July and August

November and December
Online tools available include:

• One-Time Funding Process
• New Funding Request Process
• Revenue and Expense data
• Report of One-Time Funded Projects
One-Time and New Funding Request

- Request for One-Time and New Funding sent September
- Departments complete templates
- Submit completed requests to Dean; Dean reviews and submits priorities to Provost
- Non-academic units submit requests through their area Vice President
- Vice President’s prioritize requests and submit to Budget Office for review by Budget Committee

Tip: Templates available year-round online; complete as need arises and submit when request sent out.

Tip: Please work with your business manager on one-time, new funding, and current budget amendments
Educational and General Funds

• Kennesaw State University and the State of Georgia use fund accounting to track revenue and expenses. Revenue generated through mandatory fees (such as Student Activity Fee, Parking Fee, Sports Park Fee, Auxiliaries, etc) are recorded in a specific fund code which can only be spent on activities related to the purpose of the fund.

• Educational and General Funds (E&G), comprised of state appropriations, tuition and institutional fee revenue, are the only funds that can be allocated to general expenditures.
  – These three funds make up roughly 74% of the FY18 budget or $352M. Of these funds 64% or $223M are allocated to Academic Affairs. The remaining $128M is shared among UITS, Student Affairs, Financial Affairs, Communications and Marketing, and other administrative and support offices.
  – From FY15 to FY18 the total E&G budget increased by 23%. During this same time period the Academic Affairs budget increased by 25%.
FY18 Educational and General Funds $351,418,447

Academic Affairs $223,947,370 - 63.73%
Chief Business Officer $33,526,884 - 9.54%
Chief Information Officer $27,952,967 - 7.95%
Strategic Communications and Marketing $3,915,938 - 1.11%
Economic Development & Community Engagement $768,809 - 0.22%
Institutional $29,053,435 - 8.27%
Legal Affairs $9,110,209 - 2.59%
President $6,406,904 - 1.82%
Research $2,365,072 - 0.67%
Student Affairs $9,484,976 - 2.70%
University Advancement $4,885,883 - 1.39%
# Educational and General Summary FY15-FY18

<table>
<thead>
<tr>
<th>Area</th>
<th>FY18</th>
<th>FY17</th>
<th>FY16</th>
<th>FY15 ***</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Academic Affairs</strong></td>
<td>$ 223,947,370</td>
<td>$ 202,306,327</td>
<td>$ 186,955,882</td>
<td>$ 178,754,029</td>
<td>25%</td>
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<tr>
<td>**Chief Business Officer * **</td>
<td>$ 33,526,884</td>
<td>$ 30,366,939</td>
<td>$ 48,566,239</td>
<td>$ 46,320,050</td>
<td>-28%</td>
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<tr>
<td>**Chief Information Officer * **</td>
<td>$ 27,952,967</td>
<td>$ 25,111,276</td>
<td>$ 13,586,015</td>
<td>$ 14,640,645</td>
<td>91%</td>
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<tr>
<td><strong>Strategic Communications and Marketing</strong></td>
<td>$ 3,915,938</td>
<td>$ 3,588,164</td>
<td>$ 3,511,622</td>
<td>$ 4,195,127</td>
<td>-7%</td>
</tr>
<tr>
<td>**Economic Development &amp; Community Engagement ***</td>
<td>$ 768,809</td>
<td>$ 685,388</td>
<td>$ 197,072</td>
<td>$ 179,482</td>
<td>328%</td>
</tr>
<tr>
<td><strong>Institutional</strong></td>
<td>$ 29,053,435</td>
<td>$ 30,184,911</td>
<td>$ 30,519,166</td>
<td>$ 24,852,294</td>
<td>17%</td>
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<tr>
<td>**Legal Affairs **</td>
<td>$ 9,110,209</td>
<td>$ 8,281,906</td>
<td>$ 1,069,140</td>
<td>$ 1,181,279</td>
<td>671%</td>
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<tr>
<td><strong>President</strong></td>
<td>$ 6,406,904</td>
<td>$ 5,495,614</td>
<td>$ 4,980,302</td>
<td>$ 5,024,534</td>
<td>28%</td>
</tr>
<tr>
<td>**Research **</td>
<td>$ 2,365,072</td>
<td>$ 1,971,938</td>
<td>$ 4,462,493</td>
<td></td>
<td></td>
</tr>
<tr>
<td>**Student Affairs **</td>
<td>$ 9,484,976</td>
<td>$ 8,360,794</td>
<td>$ 7,693,626</td>
<td>$ 6,352,387</td>
<td>49%</td>
</tr>
<tr>
<td><strong>University Advancement</strong></td>
<td>$ 4,885,883</td>
<td>$ 4,656,145</td>
<td>$ 4,445,711</td>
<td>$ 3,838,156</td>
<td>27%</td>
</tr>
<tr>
<td><strong>Total E&amp;G Budget</strong></td>
<td>$ 351,418,447</td>
<td>$ 321,009,402</td>
<td>$ 305,987,268</td>
<td>$ 285,337,983</td>
<td>23%</td>
</tr>
</tbody>
</table>

* CBO/CIO were combined prior to FY17
** Research was part of Academic Affairs prior to FY16. The FY16 budget included Research and the Graduate College. In FY17 the Graduate College was moved back to Academic Affairs. In FY17 and FY18 Research received funding for Graduate and PhD stipends
*** FY15 data is KSU and SPSU combined
* Positions added in FY17 and FY18 to Economic Development & Community Engagement
** Public Safety began reporting to Legal Affairs in FY17
*** Positions for sign language interpreters, student advocacy, counselling and psychological services added in FY17 and FY18
Questions?