

# Office of Budget and Resource Planning

## FOREWARD

**Purpose/Use of this Document:** The California State University, Fresno budget is intended primarily as an internal document, produced annually for use by members of the campus community. It serves a secondary function as a resource for grant applications, for responding to inquiries from the media, auditors, professional associations, accreditation teams, NCAA eligibility and compliance teams, and in the recruitment of senior administrators.

The Office of Budget & Resource Planning wants this document to be a reliable source of accurate and useful information.

**Scope of Information:** Budget presentations in this document are primarily focused on the current fiscal year presenting both an overall University perspective and summarized financial and budget information relating to specific Divisions, Departments, Trusts and Auxiliaries. Detailed budget information for specific Divisions, Departments, Trusts and Auxiliaries are more appropriately explored within those units. The data presented in the tables and graphs are from internal sources except where noted. The terms used are defined in Appendix B.

**Budget Comparisons and Analysis:** While comparisons of budgets from one fiscal year to another can be useful, there are a limited number of fiscal year-to-year comparisons in this document. Organizational and operational changes, while not difficult to track from one fiscal year to another, become problematic when attempting meaningful comparisons of multi-fiscal year financial data. Without detailed information as to the history of individual shifts, erroneous conclusions can be drawn.

**Distribution of this Document:** This document is accessible on the Office of Budget & Resource Planning web site at <http://www.fresnostate.edu/budgetoffice/bb/2016-17/>.