Committee Members:

Dr. Scott Bowman, College of Applied Arts (2018)
Dr. Jana Minifie, Chair, College of Business (2017)
Dr. Sarah Nelson, College of Education (2016)
Dr. Alan Pizer, College of Fine Arts and Communication (2018)
Dr. Farzan Irani, College of Health Professions (2017)
Ms. Sarah Youree, College of Liberal Arts (2016)
Ms. Paivi Rentz, Library (2016)
Dr. Thomas Myers, College of Science and Engineering (2016)

Meetings

The committee met five (5) times during the academic year. The dates and agenda items are as follows:

- Sept. 21st: Committee met to discuss charge for fall semester
- Oct. 21st: Committee met with Gordon Thyberg, Asst. VP, Budgeting, Financial Planning & Analysis
- Nov. 16th: Committee met with Dr. Cynthia Opheim, Associate Provost
- Feb. 16th: Committee met to determine charge for spring semester
- Mar. 23rd: Committee met with Gordon Thyberg, Asst. VP, Budgeting, Financial Planning & Analysis

The charge for fall semester for the Budget Committee was to understand the budgeting process at Texas State University. We met with Mr. Gordon Thyberg, Assistant Vice President of Budgeting, Financial Planning and Analysis to understand how the university receives funding to be used for budgeting purposes. Mr. Thyberg covered how money is allocated by the state of Texas Legislature to the university. This same information was provided during the President’s fall University Leadership Assembly on October 29th.

Next the committee met with Dr. Opheim, Associate Provost, to understand how funding to the departments was determined. There is a formula that they use to determine departmental funding. The implementation of that formula is modified based on previous year’s funding so that no department change in funding is drastically reduced. The current policy is to rollover any unused funding from a previous year to the next.

Spring semester the committee met to determine the charge for the spring semester. We discussed determining how each department utilizes their budget committees and how the university allocates monies earned through services offered. We decided to investigate how the university allocates monies earned through services offered. This includes student consulting projects, on-campus clinics, or something
like Mathworks. We are interested in learning how to set up such accounts and how these accounts are handled at the department/college level.

We met with Mr. Thyberg on March 23rd. Mr. Thyberg approves new income generating funds. Income generating accounts have revenue streams that are associated with those accounts. He explained the difference between a cost center versus a fund center. In order to spend dollars, it needs to be tied to a budget (which is tied to an estimated income stream). Budge fund works similarly to a checkbook, which is handy for small accounts with uncertain budget streams. These are not god for accounts that need to pay people as these accounts are usually associated with gift funds. There are different restrictions on different accounts. Gift accounts have their own restrictions. Setting up an account tied to the private sector is accessible through the Budget Office and needs the college dean’s approval.

This academic year the University Budget Committee has learned about the budgeting process. Understanding how the system works is important to learn prior to understanding the how the various departments utilize their budget committees and how this is tied to the policy and procedures description regarding budget committees.