



California State University
DOMINGUEZ HILLS

University Budget Committee (UBC)

Presenters

Robert Fenning, VP Administration and Finance

Stephen Mastro, AVP Administration and Finance

January 23, 2015

AGENDA

January 23, 2015

1:30-2:30

President's Conference Room, WH D44

- I. President's remarks/charge to Committee in regards to seeking recommendation for resource allocations in support of the University's priorities.
- II. Committee discussion in regards to future meetings that will be focused upon presentations and deliberations for resource allocations to implement the Strategic Plan.
- III. Presentation of December 31, 2014 fiscal reports by committee staff to show current status of:
 - Divisional Budget and Actuals Status
 - Centrally Monitored Costs
 - Fee Trusts, Lottery, and IRA funds
 - Enterprise Funds - Housing, Parking, and Extended Education
 - Auxiliary Funds – ASI, Student Union, and Foundation

Fiscal Reports As of December 31, 2014

UBC PRESENTATION - DECEMBER 23, 2015
OPERATING FUND BUDGET BALANCE AVAILABLE (BBA)
AS OF DECEMBER 31, 2015

Division/Central	Base Budget	Revised Budget	Expenditure	Encumbrance	Budget Balance Available (BBA)	BBA % of Total Budget
Academic Affairs	40,682,676	47,352,907	23,154,648	954,681	23,243,578	49%
Administration & Finance	10,817,011	12,991,826	5,274,374	1,214,095	6,503,357	50%
Enrollment Management & Student Affairs	8,393,635	10,536,410	5,527,877	428,238	4,580,295	43%
Information Technology	4,570,038	7,342,004	3,036,883	1,122,984	3,182,136	43%
President's Office	1,073,070	1,310,949	579,591	36,243	695,115	53%
University Advancement	2,031,729	3,630,852	1,283,646	129,653	2,217,554	61%
Centrally Monitored	(67,568,159)	(55,599,217)	(64,864,363)	1,290,292	7,974,854	-14%
Total Operational BBA	-	27,565,731	(26,007,345)	5,176,187	48,396,888	

Fiscal Reports As of December 31, 2014

UBC PRESENTATION - DECEMBER 23, 2015
CENTRALLY MONITORED BUDGET BALANCE AVAILABLE (BBA)
AS OF DECEMBER 31, 2015

	Base Budget	Revised Budget	Transactions	Encumbrance	Budget Balance Available
GF Appropriation	(65,742,152)	(65,742,152)	(31,763,769)	-	(33,978,383)
Tuition Fee	(67,141,578)	(68,460,578)	(66,493,680)	-	(1,966,898)
Allowance for Doubtful Higher Ed Fee	-	-	(68,664)	-	68,664
Non Resident Tuition Fee	(650,000)	(650,000)	(828,072)	-	178,072
Graduate Business Professional Fee	(10,000)	(10,000)	(7,620)	-	(2,380)
Application Fee	(700,000)	(700,000)	(551,610)	-	(148,390)
Student Health Services Fee	(1,700,000)	(1,700,000)	(1,818,357)	-	118,357
Miscellaneous Fee	(175,000)	(175,000)	(135,725)	-	(39,275)
Cost Recovery	(827,803)	(827,803)	(418,239)	-	(409,564)
SWAT Allocation	-	1,212,400	1,224,792	-	(12,392)
CSURMA Divident	-	-	(424,654)	-	424,654
Miscellaneous Revenue	-	(20,791)	(27,307)	-	6,515
Benefit	29,516,073	29,547,073	15,200,559	-	14,346,514
Utility	3,134,190	3,515,828	1,771,804	258,675	1,485,350
Risk Management	249,509	265,760	(61,372)	139,362	187,771
Property Insurance Premium	203,432	203,432	158,669	-	44,763
AIME Premium	68,285	68,285	68,285	-	-
Annual Liability Premium	786,761	786,761	786,761	-	-
IDL-NDI UI Premium	376,066	376,066	376,066	-	-
Workers Comp Premium	1,118,339	1,118,339	1,118,339	-	-
Hazardous Waste	-	21,648	23,895	54,122	(56,369)
Student Financial Aid	28,541,201	28,556,201	13,013,682	-	15,542,519
Student Health Services	1,700,000	1,731,719	592,798	81,504	1,057,417
Special Repair	-	913,183	135,944	234,239	543,000
CBA Salary Increase	84,474	84,474	-	-	84,474
President's Staff Compensation Pool	1,095,277	1,095,277	-	-	1,095,277
3% General Salary Increase Pool	2,610,673	2,610,673	-	-	2,610,673

Fiscal Reports As of December 31, 2014

**UBC PRESENTATION - DECEMBER 23, 2015
CENTRALLY MONITORED BUDGET BALANCE AVAILABLE (BBA) - Cont.
AS OF DECEMBER 31, 2015**

	Base Budget	Revised Budget	Transactions	Encumbrance	Budget Balance Available
CSU Audit Cost	25,500	25,500	25,000	-	500
CSU Financial Records/PeopleSoft ¹	110,000	154,690	-	63,940	90,750
Credit Card Registration/Fee Collection Costs	-	380,000	165,745	-	214,255
Instructionally Related Activities	17,648	17,648	-	-	17,648
Student Union Rental	90,000	90,000	-	-	90,000
Academic Technology/ITS-BATS	77,557	77,557	-	-	77,557
Commencement	82,996	119,821	(53,773)	-	173,594
EMSA Marketing	-	567,943	338,828	304,672	(75,557)
Emergency Operation Center	80,000	80,000	2,512	20,500	56,988
NCAA Dues	41,393	41,393	-	37,545	3,848
President's Initiative Fund	-	792,500	-	-	792,500
President's Penalty Fund	-	267,908	-	-	267,908
Advisory Board Student Success Initiative ²	-	141,500	-	-	141,500
University Events	40,000	38,461	22,940	7,834	7,687
University Projects	-	1,598,067	578,618	119,037	900,412
Transfer to Student Success Fund	-	1,408,107	1,408,107	-	-
Miscellaneous Expenses (includes CMS Loan Pmts)	-	100,557	775,136	(31,138)	(643,440)
Baseline Reserve	(671,000)	(671,000)	-	-	(671,000)
One Time Reserve ³	-	2,403,829	-	-	2,403,829
Contingent Reserve	-	2,945,507	-	-	2,945,507
Total Centrally Monitored	(67,568,159)	(55,599,217)	(64,864,363)	1,290,292	7,974,854

¹ Includes 1098-T Tax Contract.

³ Student Success Collaborative Membership

³ CMS loan payments of \$1.5 will be paid out of One-Time Reserve.

Fiscal Reports As of December 31, 2014

UBC PRESENTATION - DECEMBER 23, 2015

FEE TRUST FUNDS, LOTTERY FUNDS, AND INSTRUCTIONALLY RELATED ACTIVITIES (IRA) FUND BALANCES

AS OF DECEMBER 31, 2014

CSU Fund Fdescr	Funds	Fund Fdescr	Beginning Fund Balance	YTD Revenue	YTD Expenses	Total Enc	Ending Fund Balance w/Enc
463 - TF-Instructionally Related Activities Trust	INSTRUCTIONALLY RELATED ACTIVITIES	IR001 - INSTRUCTIONALLY RELATED ACTIV	(308,936)	(129,336)	18,687	4,756	(414,829)
481 - TF-Lottery Education Fund	LOTTERY FUNDS	LT001 - LOTTERY-UNALLOCATED RECEIPTS	(1,930,378)	(152,323)	-	-	(2,082,701)
		LT005 - TEACHER DIVERSITY	-	-	14,590	42,410	57,000
		LT006 - CALIF PRE-DOCTORAL PROG	-	-	-	899	899
		LT015 - PRE-DOCTORAL OE & E	-	-	1,846	-	1,846
		LT016 - LOTTERY-SIAS/BANNER	-	-	550,464	24,627	575,091
		LT017 - CSU FUTURE SCHOLARS	-	-	14,500	-	14,500
		LT020 - CSU ARCHIVES	-	-	(383)	-	(383)
		LT021 - STDT ACAD DEVEL PROG	-	-	19,440	60,022	79,462
		LT022 - EARLY ASSESSMENT PROGRAM	-	(100,000)	-	-	(100,000)
481 - TF-Lottery Education Fund Total	LOTTERY FUNDS		(1,930,378)	(252,323)	600,457	127,958	(1,454,286)
	FEE TRUSTS	FT001 - SF-MISC STUDENT FEES	(197)	-	-	-	(197)
		FT002 - SF-LOST LIBRARY BOOKS-	(2,320)	(1,670)	(100)	-	(4,090)
		FT004 - SF-THESIS BINDING	(36,539)	(6,885)	11,254	3,746	(28,424)
		FT006 - SF-MUSICAL INSTR RENTAL	(6,894)	(820)	-	-	(7,714)
		FT007 - SF-ALUMNI SERVICE	(2,830)	(360)	-	-	(3,190)
		FT008 - SF-HLTH CTR PHARMACY-	(22,147)	(15,663)	21,236	60,401	43,827
		FT009 - SF-HLTH CTR AUXILIARY-	(43,116)	(5,079)	-	-	(48,195)
		FT011 - SF-CREDENTIAL EVALUATIO	(159,413)	(23,787)	-	-	(183,200)
		FT012 - SF-ART DESIGN LAB FEE	(11,743)	(6,427)	-	10,129	(8,041)
		FT019 - SF-LIBERAL STUDIES EVAL	(20,836)	(2,352)	-	-	(23,188)
		FT020 - SF-BLANKET LIABILITY IN	44	-	-	-	44
		FT021 - SF-DIGITAL MEDIA ARTS	(11,354)	(8,195)	1,275	-	(18,274)
		FT022 - SF-ENGLISH COMPOSITION	(35,459)	(20,087)	-	-	(55,545)
		FT023 - SF-PERD COURSE FEES	(55,900)	(14,726)	-	(206)	(70,832)
		FT024 - SF-CHEMISTRY LAB FEES	(7,411)	(7,268)	727	5,256	(8,695)
		FT025 - SF-COMP COOP EXAM-ENGLI	(51,174)	(15,913)	3,439	-	(63,648)
		FT026 - SF-BIOLOGY LAB FEES	(49,808)	(37,102)	351	2,262	(84,296)
		FT027 - SF-COMP INFO SYS CRSSES	(210)	(11,548)	3,526	720	(7,512)
		FT028 - SF-MSN COURSE FEES	1,640	1,770	-	105	3,515

Fiscal Reports As of December 31, 2014

UBC PRESENTATION - DECEMBER 23, 2015

FEE TRUST FUNDS, LOTTERY FUNDS, AND INSTRUCTIONALLY RELATED ACTIVITIES (IRA) FUND BALANCES - Cont.

AS OF DECEMBER 31, 2014

CSU Fund Fdescr	Funds	Fund Fdescr	Beginning Fund Balance	YTD Revenue	YTD Expenses	Total Enc	Ending Fund Balance w/Enc
		FT029 - SF-OTR COURSE FEES	(6,520)	(19,943)	7,704	8,522	(10,237)
		FT030 - SF-CLINICAL SCI LAB FEE	(3,404)	(1,518)	1,023	-	(3,899)
		FT031 - SF-PSY DEPT COURSE FEES	(5,456)	(532)	-	-	(5,988)
		FT032 - SF-FEE/TUI INSTALL PLAN	(226,096)	(70,802)	-	-	(296,898)
		FT033 - SF-ART CERAMIC LAB FEE	(6,519)	(4,150)	-	12	(10,657)
		FT034 - SF-ART SCULPTURE/MIXED	(2,597)	(390)	-	-	(2,987)
		FT035 - SF-SOCIAL STUDIES -CTE	319	-	-	-	319
		FT038 - SF-MUSIC - CTE	(65)	-	-	-	(65)
		FT040 - SF-SUBJ MATH EVAL FEE	(666)	-	(83)	-	(748)
		FT041 - SF-COMPUTER LAB FEE	(24,983)	(30,581)	7,662	187	(47,715)
		FT049 - SF-COLLEGE OF LIBERAL ARTS	3,637	-	2,482	-	6,119
		FT050 - SF-GRADUATE STUDENT ORIEN FEE	(2,420)	-	-	-	(2,420)
		FT051 - SF-CHHS KIN INTRAMURALS PROG	(19,869)	(6,110)	1,270	2,991	(21,718)
		FT052 - SF-CHHS - CLS - HEMA LAB FEE	(6,344)	(1,840)	-	-	(8,184)
		FT053 - SF-NEW STUDENT ORIENTATION FEE	(102,701)	(18,472)	126,134	14,352	19,313
		FT054 - SF-DIGITAL PHOTOGRAPHY	(6,722)	(3,750)	-	-	(10,472)
		FT055 - SF-LIFE DRAWING	1,410	(1,300)	1,573	642	2,325
		FT056 - SF-DANCE OF WORLD CULTURES	(2,150)	(640)	119	-	(2,671)
		FT057 - SF-GEOLOGY AND SMT LAB FEE	(5,589)	(3,705)	-	-	(9,294)
		FT058 - SF-POL SCI CHALLENGE EXAM FEE	(4,825)	(250)	-	-	(5,075)
		FT059 - SF-HISTORY CHALLENGE EXAM	(2,086)	(175)	-	55	(2,206)
		FT060 - SF-CROSSCULTURAL LANGUAGE EXAM	(1,770)	-	-	-	(1,770)
		FT061 - SF-TESTING OFFICE EXAM FEES	(67,490)	(6,773)	570	-	(73,693)
		FT062 - SF-GRADUATE	(261,219)	(50,855)	15,111	1,587	(295,376)
		FT063 - SF-BIO TRANSCRIPT EVAL FEE	(195)	-	-	-	(195)
		FT065 - SF-CHE TRANSCRIPT EVAL FEE	(140)	35	-	-	(105)
		FT066 - SF-HRM COURSE FEE	230	(3,116)	1,159	280	(1,448)
		FT067 - SF-BAT COURSE FEE	1,615	(50,717)	9,879	10,122	(29,102)
485 - TF CSU Fee Trusts Total	FEE TRUSTS		(1,268,280)	(451,695)	216,312	121,163	(1,382,501)
485 - TF Student Success Fee Total	STUDENT SUCCESS TRUST	ST001 - ST-STUDENT SUCCESS FEE	-	(1,822,822)	-	-	(1,822,822)

Fiscal Reports As of December 31, 2014

UBC PRESENTATION - DECEMBER 23, 2015 HOUSING FUNDS, PARKING FUNDS, AND EXTENDED EDUCATION FUNDS FUND BALANCES AS OF DECEMBER 31, 2014

CSU Fund Fdescr	Fund Type	Fund Fdescr	Beginning Fund Balance	YTD Revenue	YTD Expenses	Total Enc	Ending Fund Balance w/Enc
441 - TF-Continuing Education/Extended	EXTENDED EDUCATION	EE101 - CERF-OPERATIONS	(6,551,555)	(12,496,213)	7,390,174	1,141,891	(10,515,704)
		EE104 - CEIE- PROGRAM DEVELOPMENT	(811,851)	(1,101)	-	-	(812,952)
		EE105 - CEIE-EQUIP ACQUISITION	(471,807)	(640)	3,964	80	(468,403)
		EE106 - CERF-EARLY START PROGRAM	(27,901)	(764,599)	279,308	-	(513,193)
		EE107 - CEE FACILITIES RENTAL	-	(5,657)	-	-	(5,657)
441 - TF-Continuing Education/Extended			(7,863,114)	(13,268,211)	7,673,445	1,141,971	(12,315,909)
443 - TF-CE/EE Main&Repair/Internally		EE301 - CEIE-MAINTENANCE AND REPAIR	(4,831,256)	(1,859)	26,235	7,470	(4,799,411)
444 - TF-CE/EE Campus Partners		EE402 - CAH-COLL OF ART AND HUMANITIES	(122,717)	(177,837)	-	1,680	(298,873)
		EE403 - CNBS-COLL OF NAT AND BEHAV SCI	(192,459)	(183,753)	5,621	29,085	(341,507)
		EE404 - CBAPP-COLL OF BUS ADM PUB POL	(569,478)	(58,808)	68,902	53,055	(506,329)
		EE408 - COE-COLLEGE OF EDUCATION	(47,792)	(68,186)	47,434	-	(68,543)
		EE409 - COLL OF HEALTH-HUMAN-NURSE	(540,067)	(411,753)	17,495	41,422	(892,903)
444 - TF-CE/EE Campus Partners Total			(1,472,512)	(900,338)	139,452	125,243	(2,108,155)
560 - TF-Cal State Online		EE560 - CAL STATE ONLINE	(785,174)	(1,320,031)	-	-	(2,105,205)
Total Extended Ed	EXTENDED EDUCATION		(14,952,056)	(15,490,440)	7,839,133	1,274,683	(21,328,681)
471 - TF-Parking Revenue Fund-Fines	PARKING	TS001 - PKG FINES & FORFS-RIDESHARE	(595,482)	(148,620)	188,681	186,907	(368,514)
472 - TF-Parking Revenue Fund-Parking		FP201 - PARKING REV FD-FEES	(1,859,847)	(1,354,277)	651,935	40,020	(2,522,170)
474 - TF-Parking-		FP401 - PARKING REV FD-MAINT	(2,215,473)	(3,054)	12,395	530,607	(1,675,526)
Total Parking	PARKING		(4,670,802)	(1,505,952)	853,011	757,534	(4,566,209)
531 - TF-Housing-Operations and	HOUSING	HT101 - TF HOUSING OPER & REVENUE	(1,602,376)	(4,205,005)	2,406,846	346,506	(3,054,029)
532 - TF-Housing-		HT201 - TF HOUSING MAINTENANC &	(255,389)	(109)	230,330	21,849	(3,319)
Total Housing	HOUSING		(1,857,765)	(4,205,114)	2,637,176	368,355	(3,057,348)

Fiscal Reports As of December 31, 2014

UBC PRESENTATION - DECEMBER 23, 2015
AUXILIARY FIANANCIAL STANDING
AS OF DECEMBER 31, 2015

Associated Student Incorporated (ASI) Fund Balance

	CSU Fund Fdescr	CSU Fund Fdescr	Beginning Fund Balance	YTD Revenue	YTD Expenses	Ending Fund Balance w/Enc
SCO Fund Fdescr						
0948 - Calif State University Trust Fund	461 - TF-Associated Student Body Trust	461 - TF-Associated Student Body Trust	(2,467,865)	(1,813,210)	759,036	(3,522,040)
Grand Total			(2,467,865)	(1,813,210)	759,036	(3,522,040)

Loker Student Union (LSU) Revenue/Expense Report

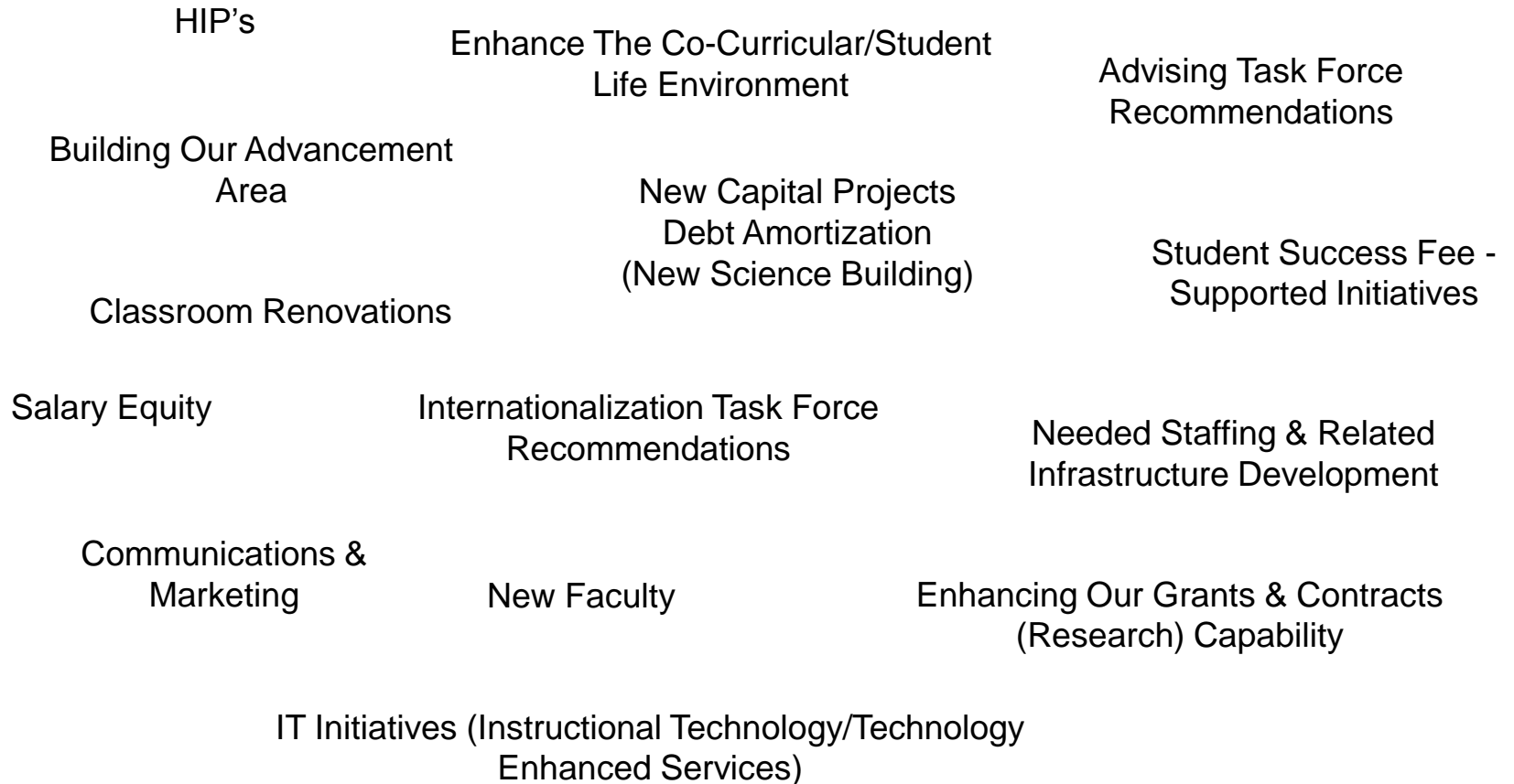
	FY 2014/2015 Approved	FY 2014-2015 As of 12/31/14	Year to date	FY 2014-2015 Projected
REVENUES				
Student Fees	2,270,000	1,000,000	44%	2,270,000
Vending/Tix Sales/Vendors	12,900	8,415	65%	12,900
Interest	2,500	950	38%	2,500
University Rent	90,000	-	0%	90,000
Facility Rental	50,000	19,401	39%	50,000
Misc. Income	-	6,337		10,837
Commercial Retail Space	100,000	-	0%	100,000
TOTAL INCOME	2,525,400	1,035,103	41%	2,536,237
EXPENSES				
Operating Expenditures	227,427	94,359	41%	227,480
Utilities and Services	196,545	96,346	49%	196,545
Repairs & Maint.	155,503	60,803	39%	155,503
Acctg./Audit/Attny Fees	68,000	18,720	28%	68,000
Event Costs (Activities)	94,000	26,141	28%	97,500
Salaries - Staff/Mgmt	617,280	288,368	47%	617,280
Salaries - Students	326,752	115,203	35%	326,752
Salaries - Reimbursed	146,500	-	0%	146,500
Benefits	251,564	76,190	30%	251,564
Contract Custodial	221,146	69,928	32%	221,146
OPEB Expense	80,683	1,500	2%	80,683
Campus Wide Programs	50,000	13,362	27%	51,000
TOTAL EXPENSES	2,435,400	860,920	35%	2,439,953
Budgeted Capital Purchases	20,000	-	0%	20,000
Depreciation	70,000	38,144	54%	70,000
TOTAL EXPENDITURES	2,525,400	899,064	36%	2,529,953
Adjustment R/E ¹	220,000			220,000

¹ Retained Earning that will fund facility projects.

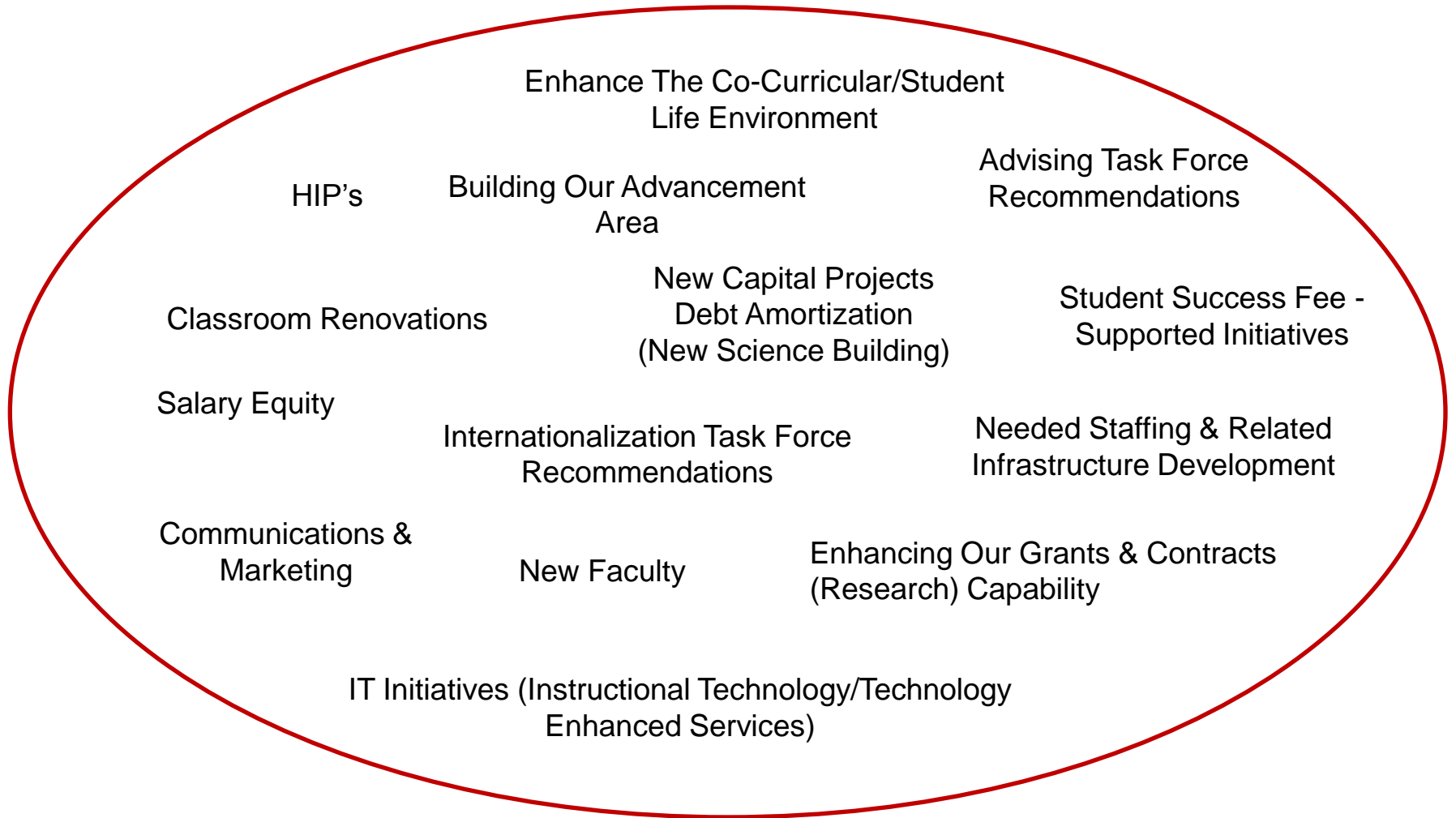
FY2014-2015 Intended UBC Direction from the President

- The Important Role of UBC in Supporting the Strategic Plan's Goals and Objectives While Addressing Critical Funding Needs.
- Recognizing the Importance of Coordinating All Available Institutional Resources Upon These Strategic Goals and Critical Needs.
- 2014/15 Funding for Student Success \$3,000,000
 - Estimated Student Fees \$464,000 Base funding
 - Estimated Central Reserve \$1,408,000 of One-Time Funding
 - Estimated Lottery One-Time Funds of \$1,128,000
- Focusing Initial Student Success Fee Allocations in Support of Services and Initiatives With an Immediate Impact.

What Are Our Budgetary Priorities?



Implementing The 2014-2020 University Strategic Plan



FY2014-2015 CSUDH OPERATING BUDGET

- FY2014-2015 Operating Trust Budget \$136,946,533
 - Projected Base Budget Deficit of (\$671,000) Based on Expected Compensation Pool Allocations Totaling \$2,610,000.
- Division Budgets on Track as of December 31 with 51% of Allocated Budget Spent.
- Centrally Monitored Budgets for Benefits and Utilities may be overspent by year-end but will be covered by the Contingent Reserve.
- One-Time Central Reserves for UBC Allocation Estimated at \$748,000

OPERATING BUDGET REALIGNMENT PROCESS

- Ongoing Efforts to Increase Effective Use of Current Fiscal Resources by Establishing Base and One-Time Budgets at the Departmental Level.
- Ongoing Efforts to Improve Utilization of the Data Warehouse Reporting Tool at the Divisional and Departmental Level.
- Identifying “Other Trust” Resources that may be Available to Divisions to Address Resource Needs.
- Redirecting Revenue Sources out of the Operating Trust to Increase Flexibility.
- Correct Supplanting of the Operating Trust with Lottery Funding.
- Improve Effective Utilization of One-time Funding from Lapsed Salary and Carry Forward.

Next Meeting January 30th

- Presentation from Cabinet members to suggest a coordinated approach to allocating of the \$3M currently available to the UBC.