



**University General Fund  
2007/08 Preliminary Budget  
Projections For PAB and PRBC**

**Administration and Finance**

**March 23, 2007**

# 2007/08 General Fund Budget Projections

A	B	C	D	E	F	G	H	I	J	K	L	
Fiscal Year 2007/08 - GF Gross Allocation  Budget Summary	State Support	Receipts								Total Support & Receipts	Reimbursed Activities	Grand Total
		State Univ Fee	Other Fee Revenue					Health Fee	Other Receipts			
			Non Resident	Application Fee	Trans, Late Reg, Bad Debt	Federal Perkins						
1	<b>Baseline 2006/07 Per Chancellor's Office</b>	\$160,100,530	\$87,143,170	\$8,217,339	\$1,843,170	\$347,000	\$157,328	\$1,600,000	\$6,736,163	\$266,144,700	\$18,000,000	\$284,144,700
2	Retirement Rate Adjustment	\$1,506,000								\$1,506,000		\$1,506,000
	Auxiliary Auditors	-\$9,900								-\$9,900		-\$9,900
	Budget Year Adjustments	\$25,000								\$25,000		\$25,000
	Outreach Program Reduction	-\$449,200								-\$449,200		-\$449,200
3	Enrollment Base Adjustment (660 FTES )	\$4,892,000								\$4,892,000		\$4,892,000
	<b>Total 2006/07 Base Adjustments</b>	<b>\$5,963,900</b>								<b>\$5,963,900</b>		<b>\$5,963,900</b>
4	<b>Adjusted 2007/08 Baseline</b>	<b>\$166,064,430</b>	<b>\$87,143,170</b>	<b>\$8,217,339</b>	<b>\$1,843,170</b>	<b>\$347,000</b>	<b>\$157,328</b>	<b>\$1,600,000</b>	<b>\$6,736,163</b>	<b>\$272,108,600</b>	<b>\$18,000,000</b>	<b>\$290,108,600</b>
	<b>Revenues for Projected 2007/08</b>											
	<b>Mandatory Expenditures</b>											
5	Health Benefits	\$1,894,000								\$1,894,000		\$1,894,000
6	Energy Cost	\$259,000								\$259,000		\$259,000
7	SSI Cost	\$171,000								\$171,000		\$171,000
	Compensation											
8	Salaries Compensation Increases	\$5,518,000								\$5,518,000		\$5,518,000
9	Salary Lag	\$3,113,000								\$3,113,000		\$3,113,000
	Long Term Needs											
10	Deferred Maintenance	\$139,000								\$139,000		\$139,000
	Financial Aid											
11	State University Grant Need	\$3,551,400								\$3,551,400		\$3,551,400
	Marginal Cost SUG Set-Aside @745/FTES	-\$971,000								-\$971,000		-\$971,000
	Fee Increase 33% SUG Se-Aside	-\$2,615,000								-\$2,615,000		-\$2,615,000
	Subtotal	<b>\$11,059,400</b>								<b>\$11,059,400</b>		<b>\$11,059,400</b>
	Enrollment Growth - Target of 28,121 FTES (27,150 Resident + 971 Non Resident)											
12	Marginal Cost of Instruction - 1,303 FTES @ \$7,412	\$9,658,000								\$9,658,000		\$9,658,000
	Fee Revenue - 1,303 FTES @ 2,236	\$2,913,505								\$2,913,505		\$2,913,505
	SUG Set-Aside - 1,303 FTES @ \$745	-\$970,735								-\$970,735		-\$970,735
	Subtotal	<b>\$11,600,770</b>								<b>\$11,600,770</b>		<b>\$11,600,770</b>
	<b>Gross Budget Plan</b>	<b>\$22,660,170</b>								<b>\$22,660,170</b>		<b>\$22,660,170</b>
13	<b>State University Fee</b>		\$14,348,000							\$14,348,000		\$14,348,000
	SUF Revenue Fee Income Offset	-\$10,762,000								-\$10,762,000		-\$10,762,000
		<b>-\$10,762,000</b>								<b>-\$10,762,000</b>		<b>-\$10,762,000</b>
14	<b>2007/08 - Total General Fund Increase</b>	<b>\$11,898,170</b>	<b>\$14,348,000</b>							<b>\$26,246,170</b>		<b>\$26,246,170</b>
15	<b>General Fund Allocation</b>	<b>\$177,962,600</b>	<b>\$101,491,170</b>	<b>\$8,217,339</b>	<b>\$1,843,170</b>	<b>\$347,000</b>	<b>\$157,328</b>	<b>\$1,600,000</b>	<b>\$6,736,163</b>	<b>\$298,354,770</b>	<b>\$18,000,000</b>	<b>\$316,354,770</b>
16	<b>Baseline Changes From Prior Year</b>	<b>\$17,862,070</b>	<b>\$14,348,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,210,070</b>	<b>\$0</b>	<b>\$32,210,070</b>

# CSUF 2007/08 Incremental Baseline General Fund Revenue Projections\*

## REVENUE

### ADJUSTMENTS TO BASE FROM 2006/07

Retirement	\$ 1,506,000
Auxiliary Auditors	(9,900)
Budget Year Adjustment	25,000
Outreach Programs Reduction	(449,200)
Enrollment Base Adjustment (Allocated as One time in 06/07)	4,892,000
<b>Total</b>	<b>5,963,900</b>

### MANDATORY EXPENDITURE ALLOCATIONS

Health Benefits	\$ 1,894,000
SSI Costs	171,000
Energy Costs	259,000
3.00% Salary Base Increase	5,518,000
Salary Lag Supplement	3,113,000
Deferred Maintenance	139,000
Marginal Cost Of Instruction For New Resident FTES (1303)	11,600,770
Financial Aid- State University Grant (SUG)	3,551,400
<b>Gross Mandatory Expenditure Allocations</b>	<b>26,246,170</b>
<u>Adjustments</u>	
Marginal Cost of Instruction/Financial Aid (SUG) Adjustment**	(3,586,000)
Increased Fee Revenue/Financial Aid (SUG & Non Resident Adjustments**)	(10,762,000)
<b>Adjusted Mandatory Expenditure Allocations</b>	<b>11,898,170</b>

### FEES

State University Fee Revenue Increase	\$ 14,348,000
<b>Total</b>	<b>\$ 14,348,000</b>

**TOTAL 2007/08 REVENUE INCREASE** 32,210,070

*Preliminary estimates for planning purposes only based on CSU Budget Allocation Memo B 07-01 dated 3/13/07. Updated information will be provided after the Governor's May Revise.*

*\*Does not include designated operating fee revenue other than State University Fee and Non Resident Fees e.g., Health Fee.*

*\*\*Funds needed for Financial Aid (SUG) to support the marginal cost of instruction for FTES growth, increased State University Fee revenue generated from enrollment growth and fee increases need to be set aside from student fee revenue. Since the University collects student fee revenue from students directly, this adjustment reduces the University's budget allocation equivalent to the necessary set aside. In addition, changes in the mix of non-resident students and the associated fee revenue are adjusted using this same methodology (\$745 X 1303 + 33% of Fee Increase).*



# CSUF 2007/08 Mandatory Expenditures

## MANDATORY EXPENDITURES

Retirement	\$ 1,506,000
Health Benefits	\$ 1,894,000
SSI Costs	171,000
Energy Costs	259,000
3.00% Salary Base Increase	5,518,000
Salary Lag Supplement	3,113,000
Budget Year Adjustment	25,000
Outreach Programs	(449,200)
Deferred Maintenance	139,000
Unfunded 2007/08 Salary Lag	910,000
Financial Aid (SUG)	3,551,400
<b>TOTAL 2007/08 MANDATORY EXPENDITURES</b>	<b><u><u>\$ 16,637,200</u></u></b>

**NET 2007/08 BASELINE INCREASE \$15,572,870**

**Enrollment Shift from One time in 06/07 to Baseline 07/08 (4,892,000)**

**AJUSTED 2007/08 BASELINE INCREASE 10,680,870**