

CALIFORNIA STATE UNIVERSITY FULLERTON

BUDGET REPORT TO PRBC
FISCAL YEAR
2005-06

As of September 12, 2005



**Presented by Office of the Vice President
for Administration and Finance**

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Budgeting Overview

Primary Source: National Association of College and University Business Officers (NACUBO) College & University Budgeting (2005): An Introduction for Faculty and Academic Administrators by Larry Goldstein.

NACUBO College & University Budgeting refers to a budget as a map guiding the institution on its journey in pursuit of its mission. The budget serves many roles. At the most important level, the budget is the financial representation of the institution's plans. The plan should include details on how resources are expected to be received and expended.

For the best results, the budget should be developed through a shared governance process and, once finalized the budget should present the results of resource allocation decisions, and, if necessary, provides a means to set priorities for future resources.

An effective budget should include provisions for contingencies, or in some cases called budget for uncertainties. Even with the best planning processes unexpected events cannot be anticipated. The budget process and the budget should be flexible enough to respond to changing needs. The best approach to budgeting is the conservative approach.

Budgeting can be very complex. The variety of revenue sources, the compliance requirements to which they are subject, and the nature of the restrictions attached make both planning and budgeting challenging. An effective planning process, leading to a clearly articulated budget, provides a means of tracking revenue and expenses so that resources can be used most effectively to meet the university's goals.

NACUBO states in many instances, budgets are developed in [an] incremental fashion, with the prior year's budget adjusted by a fixed percentage to address increase in spending. The incremental process may not take into consideration whether the current budget is allocated in the most optimal manner. Although, the approach may be common, it may not allow the institution to achieve enhanced results, by building on areas of strength, realigning funds, or make changes to work towards meeting the organization's mission and goals. Activities that might flourish with increased resources remain underfunded, while others that may have outlived their usefulness or value to the organization continue to consume resources. Incremental approach assumes that all units have approximately equal needs for additional resources, and that maintaining the status quo is best. Even though an incremental process is the most efficient method, it may not be the most effective method.

Zero-based budgeting annually reviews some or all programs and activities to determine whether they are continuing to contribute to the mission and goals of the university.

Most organizations use a hybrid approach to budgeting, somewhere between incremental and zero-based. Refer to Appendix I, *A Strategic Approach to Budgeting* by Larry Goldstein on the various types of budget models.

The operating budget is classified in two categories, natural and functional. Natural classification refers to expenses that are identified by type rather than purpose as in salaries, benefits, travel, supplies, etc. Departments are used to seeing their data in this format. Although valuable, this approach provides little information about the activities being conducted. Functional classification is organized by the nature of the activity as in instruction, academic support, student support, research, institution support, etc.

To understand the budget process it is important to know that the University receives funding from a number of different sources and that all of these funds are the property of the State of California. Consequently, all funds administered by the University are covered by state rules, laws and policies. While they are closely affiliated with the University, the California State University, Fullerton Auxiliary Services Corporation, the CSUF Philanthropic Foundation, and the Associated Students, Inc., are separate, private, non-profit, corporations organized consistent with the California Education and Corporation Codes, and their funds are not the property of the State of California.

The single largest source of funding for the University is state tax revenues appropriated by the state legislature for support of the CSU. This revenue is recorded in the General Fund. State bond revenues allocated for construction projects are recorded in various capital outlay funds created by the legislature. Other sources of funding are student fees collected under authority granted by the state legislature and the CSU Board of Trustees, financial aid funds administered in accordance with Federal regulations, and so forth.

It is helpful to know that the term “funds” is used in different ways, sometimes funds simply refers to money or revenues. Other times funds describes how these monies or revenues are recorded and controlled, such as the General Fund, Continuing Education Revenue Fund, Lottery Fund, and so on. In the latter case, it is important to know that funds are legal accounting entities and that they are created, defined, and abolished by acts of the state legislature. The University does not have authority to create or abolish funds. Following is a partial listing of funds administered by the University. The terms in parentheses are the formal fund classifications used in governmental accounting.

General Fund (Governmental Fund)

The General Fund is used to record state tax revenue and student fees. The state tax revenue portion, which is annually allocated by the California Legislature to the CSU, is the main source of funds for the University operating budget. A secondary source of funds is student fees such as the CSU State University Fee, Academic fee, Health Services fee, and other fees. The primary purpose of the General Fund is to record revenues and expenditures for state-supported instruction.

Lottery Education Fund (Fiduciary/Trust Fund)

The funding source is cash generated from the sale of California State Lottery tickets, a portion of which is allocated to CSU campuses.

Dormitory Revenue Fund-Housing Sub Fund (Proprietary, Enterprise Fund)

Revenues are generated from license fees paid by dormitory residents and must be used exclusively for the self-supporting housing program.

Dormitory Revenue Fund-Student Union Sub Fund (Proprietary, Enterprise Fund)

Revenues are generated from the mandatory University Union fee paid by all students and are used exclusively for the self-supporting Union facilities and related programs.

Parking Revenue Fund (Proprietary, Enterprise Fund)

Parking Revenue Funds are generated from the sale of parking permits and fines paid for citations issued. Parking permit revenue must be used to maintain parking lots and parking staff, while citation income must be used for administration of citations and alternate transportation.

Continuing Education Revenue Fund (CERF) (Proprietary, Enterprise Fund)

These sources are generated by student fees for enrollment in Continuing Education courses. Funds must be used for self-supporting instruction in the Continuing Education program.

Other Student Fees (Trust Fund)

The Instructionally Related Activities, Health Facility, and Associated Students, Inc. Fees are mandatory registration fees paid by all students and recorded in the CSU Trust Fund. Each fee has its own separate fund that is used for a specific purpose.

Capital Outlay

The two sources of funds for CSU capital outlay programs are state revenues appropriated by the state legislature or the proceeds from the sale of bonds. This funding is allocated to the University as either Minor Capital Outlay (projects of \$400,000 or less) or Major Capital Outlay (projects greater than \$400,000). The funding must be used for the construction projects specified.

FUNCTIONAL CLASSIFICATION

Typically in a higher education environment, the annual expenditure budget allocation is based on allocating expenditures by functional classifications (programs) such as instruction, research, etc. A brief description of each of the functional classification is as follows:

Instruction

The instruction category includes expenses for all activities that are part of an institution's instruction program. Expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction and regular, special, and extension sessions should be included.

Expenses for departmental research and public service that are not separately budgeted should be included in this classification. This category excludes expenses for those academic personnel whose primary activity is administration – for example, academic deans.

Research

The research category includes all expenses for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described. Expenses for departmental research that are separately budgeted are included in this category.

Public Service

The public service category includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

Academic Support

The academic support category includes expenses to provide support services to the institution's primary missions: instruction, research, and public service. It includes the retention, preservation, and display of educational materials, for example, libraries, museums, and galleries; the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; media such as audio-visual services and technology such as computing support; academic administration (including academic deans but not department chairpersons) and personnel development providing administration support and management direction to the three primary missions; and separately budgeted support for course and curriculum development. For institutions that currently charge some of the expenses - for example, computing support - directly to the various operating units of the institution, this category does not reflect such expenditures.

Student Services

The student services category includes expenses incurred for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity). In recent years, some institutions have created an office of enrollment management; expenses for such an office are best categorized in student services.

Institutional Support

The institutional support category includes expenses for central executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations, including the investment office; administrative data processing; space management; employee personnel and records; logistical activities that provide procurement, storerooms, printing; transportation services to the institution; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.

Operation and Maintenance of Plant

The operation and maintenance of plant category includes all expenses for the administration, supervision, operation, maintenance, preservation and protection of the institution's physical plant. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operations of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. It does not include interest expense on capital related debt.

Scholarships and Fellowships

The Scholarships and fellowships category includes expenses for scholarships and fellowships from restricted or unrestricted funds—in the form of grant to students, resulting from selection by the institution or from an entitlement program. The category also includes

trainee stipends, prizes, and awards. Trainee stipends awarded to individuals who are not enrolled in formal course work should be charged to instruction, research, or public service. Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the College Work-Study program, charges should be classified as expenses of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remission of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefits expenses in the appropriate functional expense category.

Independent Operations

The independent operations category includes expenses that are independent of or unrelated to, but may enhance the primary missions of, an institution.

Reimbursed Activities

A new program titled 'Reimbursed Activities' has been added under Educational and General programs. These are activities that are primarily allocations of costs across funds and to/from auxiliary organizations. Reimbursed Activities that traditionally were recorded in the Independent Operations program should now be recorded in this new program, as long as the reimbursements offset the expenditures (net zero) at the end of the fiscal year.

Note: Gifts, Grants and Contracts maintained by the Auxiliary Organizations, Capital Outlay and Trust Funds will be reported on the financial statements quarterly.

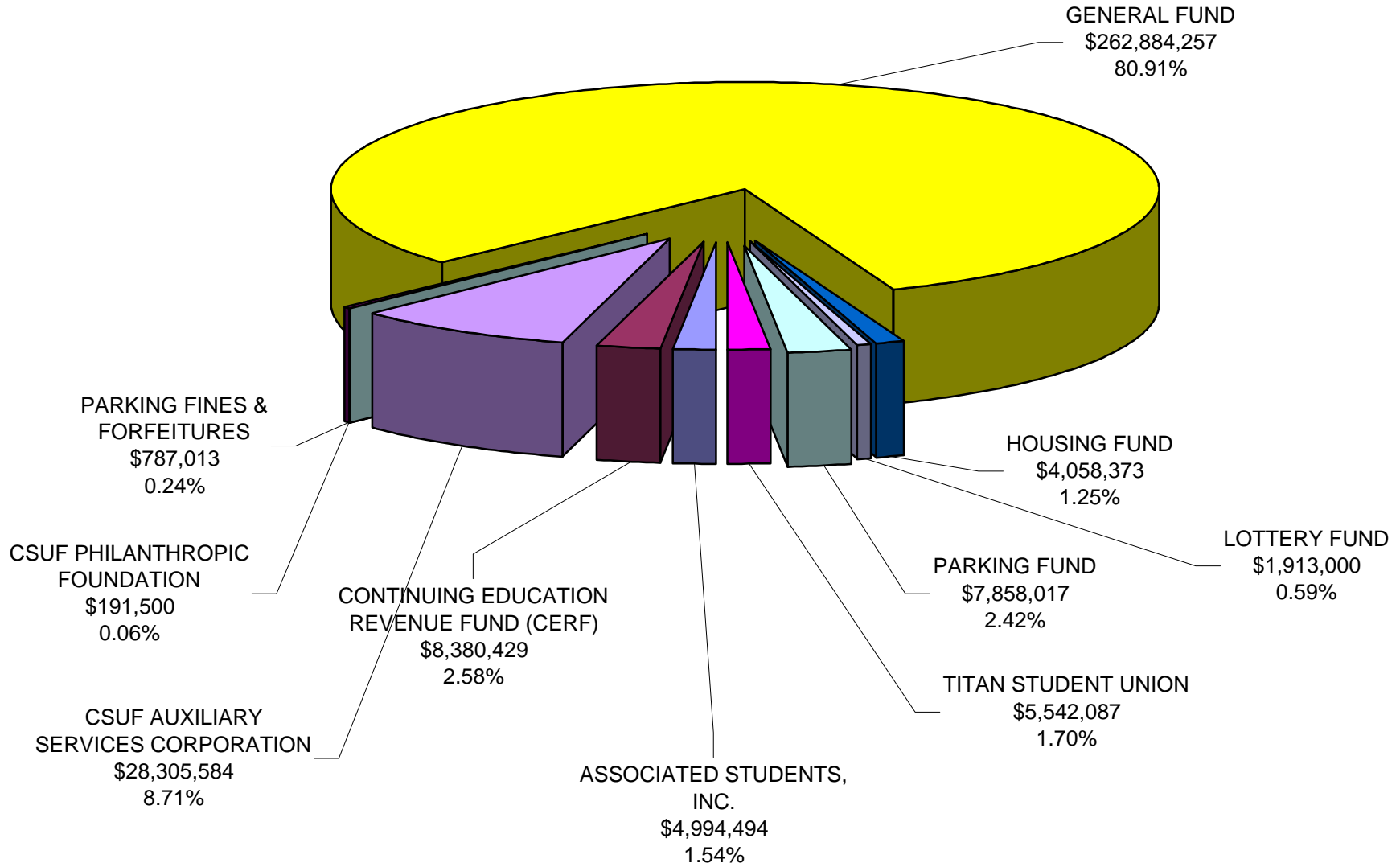
**UNIVERSITY BUDGET
2005-06**

| | |
|---|-------------------------------------|
| GENERAL FUND | \$ 262,884,257 * |
| LOTTERY FUND | 1,913,000 |
| CONTINUING EDUCATION REVENUE FUND (CERF) | 8,380,429 |
| HOUSING FUND | 4,058,373 |
| PARKING FUND | 7,858,017 |
| PARKING FINES & FORFEITURES | 787,013 |
| CSUF AUXILIARY SERVICES CORPORATION | 28,305,584 |
| CSUF PHILANTHROPIC FOUNDATION | 191,500 ** |
| TITAN STUDENT UNION | 5,542,087 |
| ASSOCIATED STUDENTS, INC. | 4,994,494 |
| TOTAL UNIVERSITY BUDGET | <u><u>\$ 324,914,754</u></u> |

* Budget figure is equal to Total Budget Authority (see page 9 for detail)

** Budget figure for operations only, does not include fundraising

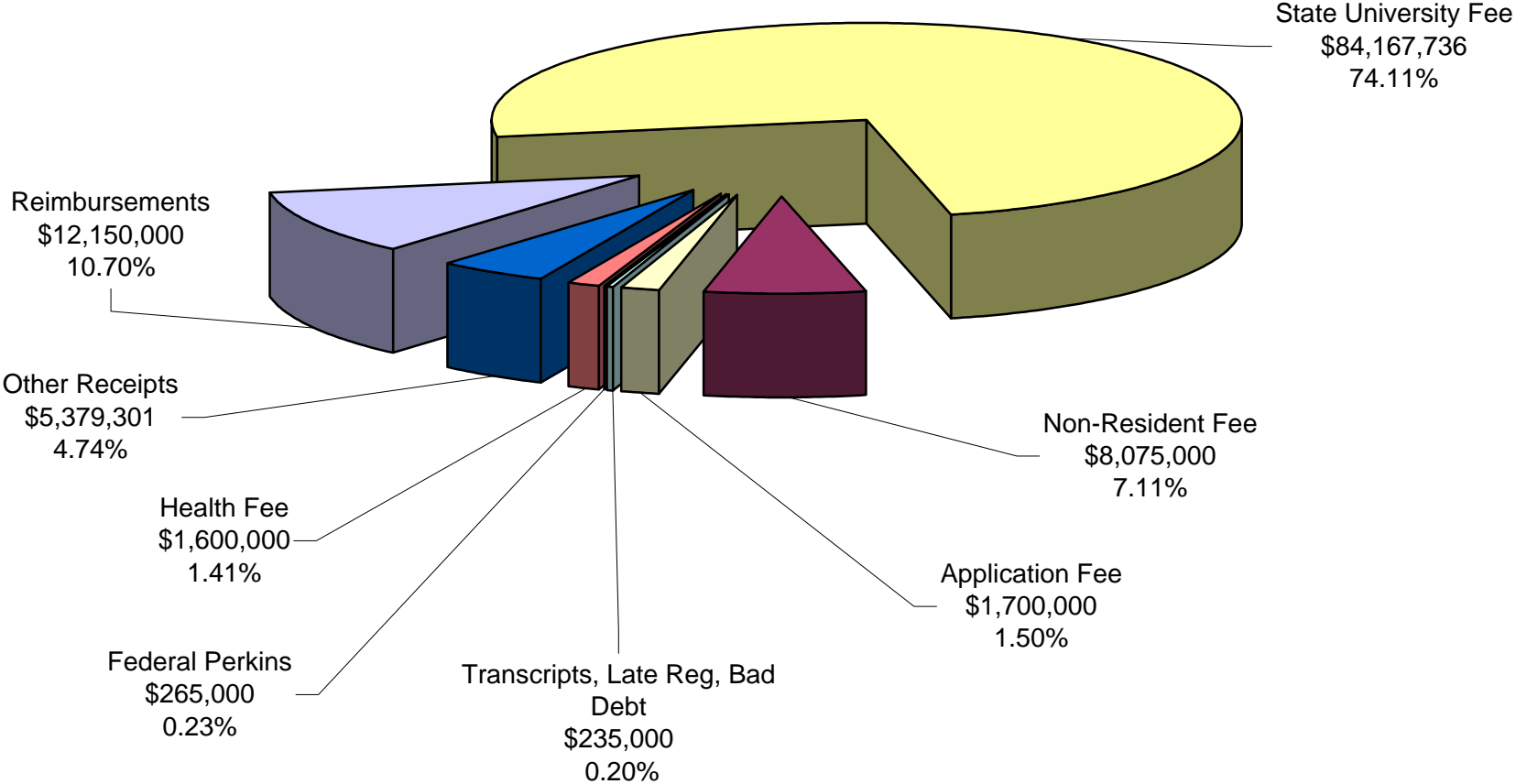
**UNIVERSITY BUDGET
2005-06**



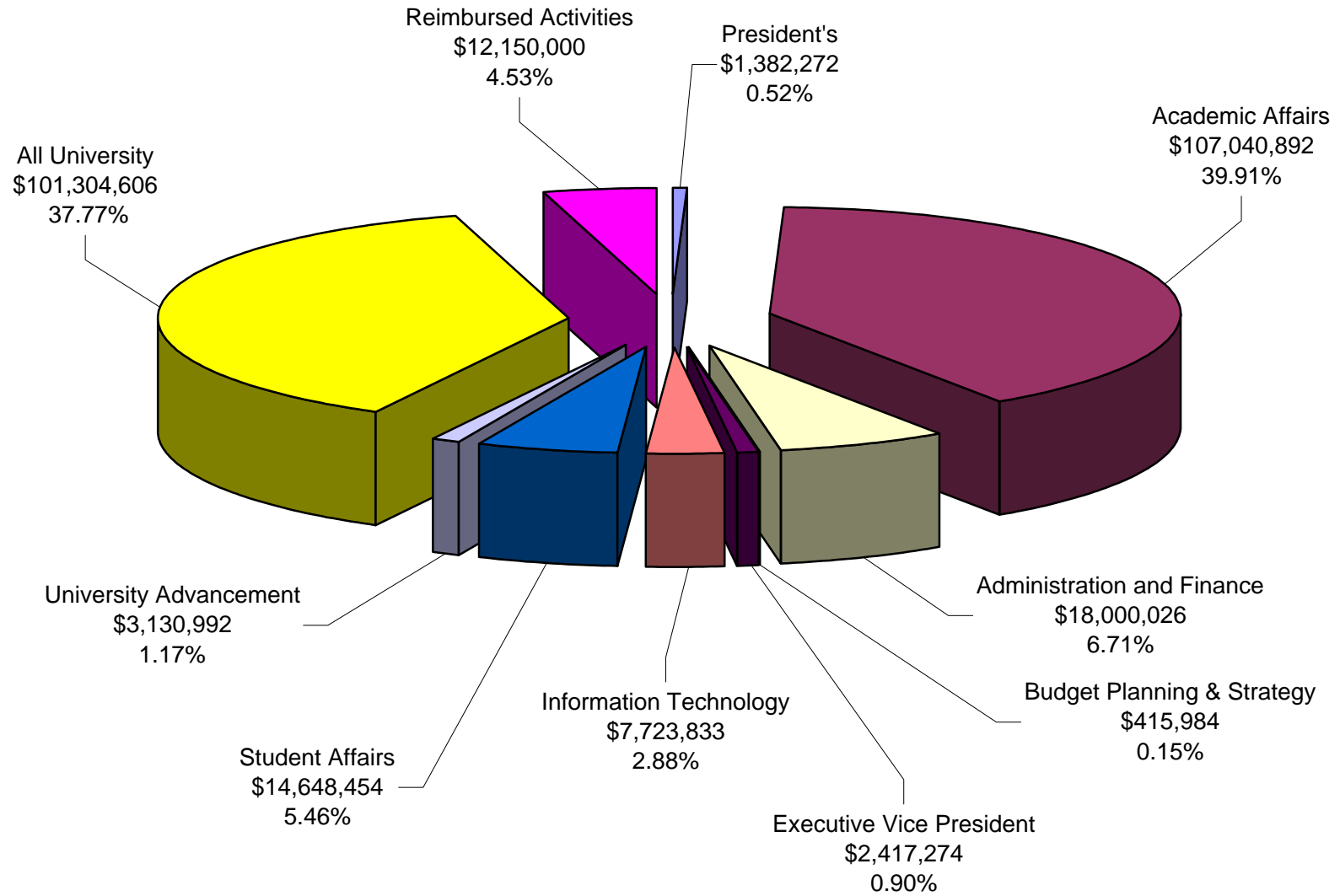
**GENERAL FUND BASELINE BUDGET SUMMARY
EXPENDITURES BY DIVISION
2005-06**

| | <u>Budget</u> |
|--------------------------------------|---|
| GENERAL FUND STATE ALLOCATION | \$ 149,312,220 |
| | |
| REVENUES & REIMBURSEMENTS | |
| State University Fee | \$ 84,167,736 |
| Non-Resident Fee | 8,075,000 |
| Application Fee | 1,700,000 |
| Transcripts, Late Reg, Bad Debt | 235,000 |
| Federal Perkins | 265,000 |
| Health Fee | 1,600,000 |
| Other Receipts | 5,379,301 |
| Reimbursements | <u>12,150,000</u> |
| Total Revenues & Reimbursements | <u>113,572,037</u> |
| Total Budget Authority | \$ 262,884,257 |
| | |
| EXPENDITURES | |
| President's | \$ 1,382,272 |
| Academic Affairs | 107,040,892 |
| Administration and Finance | 18,000,026 |
| Budget Planning & Strategy | 415,984 |
| Executive Vice President | 2,417,274 |
| Information Technology | 7,723,833 |
| Student Affairs | 14,648,454 |
| University Advancement | 3,130,992 |
| All University | 101,304,606 |
| Reimbursed Activities | <u>12,150,000</u> |
| Total Expenditures | <u>268,214,333</u> |
| FUND BALANCE | <u><u>\$ (5,330,076)</u></u> |

**GENERAL FUND BASELINE BUDGET SUMMARY
REVENUE
2005-06**



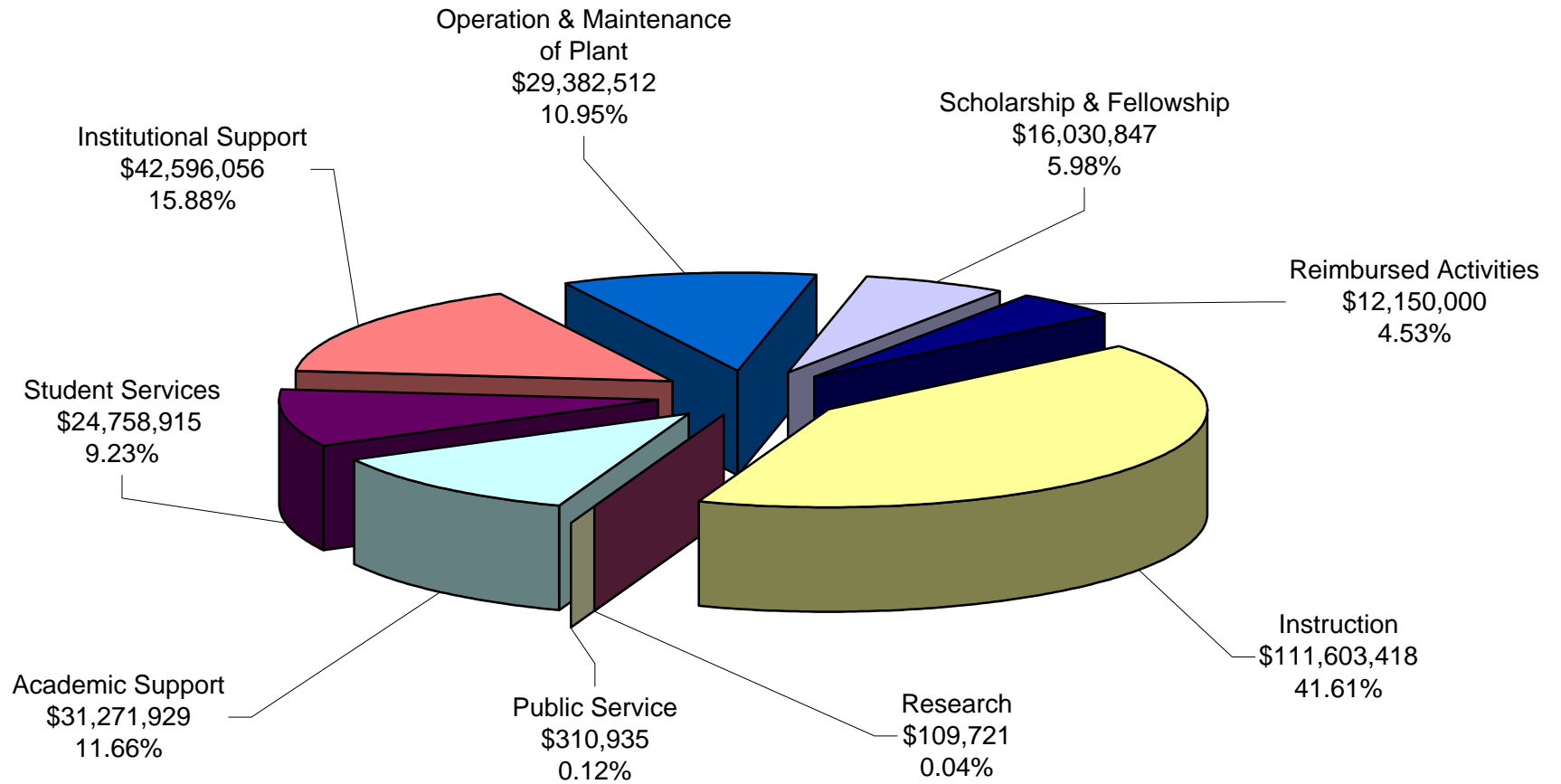
**GENERAL FUND BASELINE BUDGET SUMMARY
EXPENDITURES BY DIVISION
2005-06**



**GENERAL FUND BASELINE BUDGET SUMMARY
EXPENDITURES BY PROGRAM
2005-06**

| | <u>Budget</u> |
|--------------------------------------|------------------------------|
| GENERAL FUND STATE ALLOCATION | \$ 149,312,220 |
| | |
| REVENUES & REIMBURSEMENTS | |
| State University Fee | \$ 84,167,736 |
| Non-Resident Fee | 8,075,000 |
| Application Fee | 1,700,000 |
| Transcripts, Late Reg, Bad Debt | 235,000 |
| Federal Perkins | 265,000 |
| Health Fee | 1,600,000 |
| Other Receipts | 5,379,301 |
| Reimbursements | <u>12,150,000</u> |
| Total Revenues & Reimbursements | <u>113,572,037</u> |
| | |
| Total Budget Authority | \$ 262,884,257 |
| | |
| EXPENDITURES | |
| Instruction | \$ 111,603,418 |
| Research | 109,721 |
| Public Service | 310,935 |
| Academic Support | 31,271,929 |
| Student Services | 24,758,915 |
| Institutional Support | 42,596,056 |
| Operation & Maintenance of Plant | 29,382,512 |
| Scholarship & Fellowship | 16,030,847 |
| Reimbursed Activities | <u>12,150,000</u> |
| Total Expenditures | <u>268,214,333</u> |
| | |
| FUND BALANCE | <u>\$ (5,330,076)</u> |

**GENERAL FUND BASELINE BUDGET SUMMARY
EXPENDITURES BY PROGRAM
2005-06**



**GENERAL FUND BASELINE ALLOCATION
SUMMARY BY DIVISION
2005-06**

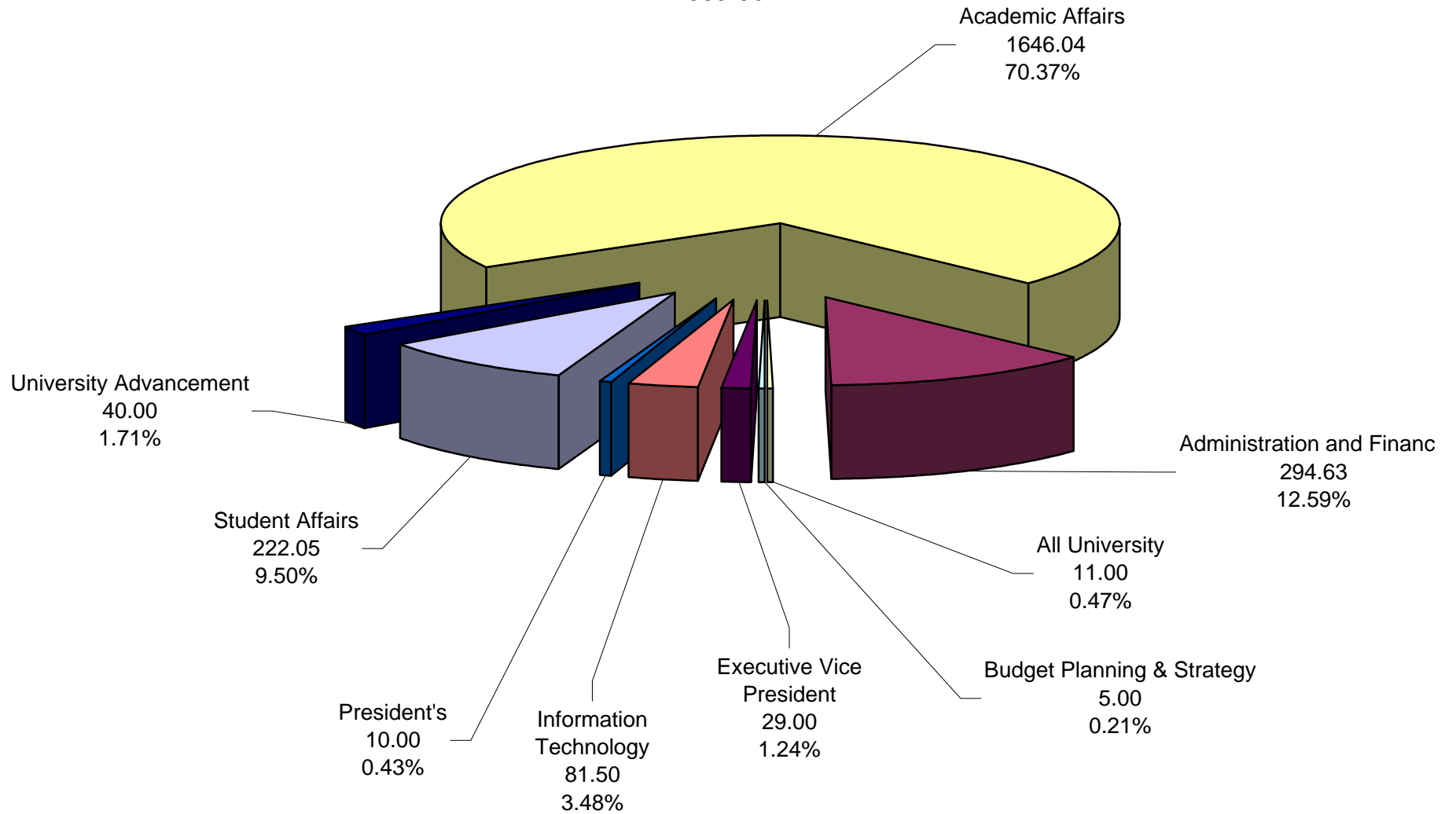
| <u>Division</u> | <u>FTE</u> | <u>Salary & Wages</u> | <u>Operating Expenses & Equipment</u> | <u>Total</u> |
|----------------------------|----------------|-------------------------------|---|-----------------------|
| PRESIDENT'S | 10.00 | \$ 1,029,217 | \$ 353,055 | \$ 1,382,272 |
| ACADEMIC AFFAIRS | 1646.04 | 97,032,538 | 10,008,354 | 107,040,892 |
| ADMINISTRATION AND FINANCE | 294.63 | 14,972,982 | 3,027,044 | 18,000,026 |
| BUDGET PLANNING & STRATEGY | 5.00 | 400,984 | 15,000 | 415,984 |
| EXECUTIVE VICE PRESIDENT | 29.00 | 1,701,629 | 715,645 | 2,417,274 |
| INFORMATION TECHNOLOGY | 81.50 | 5,820,922 | 1,902,911 | 7,723,833 |
| STUDENT AFFAIRS | 222.05 | 12,297,037 | 2,351,417 | 14,648,454 |
| UNIVERSITY ADVANCEMENT | 40.00 | 2,543,156 | 587,836 | 3,130,992 |
| ALL UNIVERSITY | 11.00 | 12,119,718 | 89,184,888 | 101,304,606 |
| REIMBURSED ACTIVITIES | 0.00 | 5,000,000 | 7,150,000 | 12,150,000 |
| TOTAL | <u>2339.22</u> | <u>\$ 152,918,183</u> | <u>\$ 115,296,150</u> | <u>\$ 268,214,333</u> |

**GENERAL FUND FULL-TIME EQUIVALENT (FTE)
SUMMARY BY DIVISION
2005-06**

| <u>Division</u> | <u>Faculty</u> | <u>MPP</u> | <u>Staff</u> | <u>Total</u> |
|----------------------------|----------------|---------------|---------------|----------------|
| PRESIDENT'S | 0.00 | 6.00 | 4.00 | 10.00 |
| ACADEMIC AFFAIRS | 1146.61 | 53.45 | 445.98 | 1646.04 |
| ADMINISTRATION AND FINANCE | 0.00 | 55.00 | 239.63 | 294.63 |
| BUDGET PLANNING & STRATEGY | 0.00 | 2.00 | 3.00 | 5.00 |
| EXECUTIVE VICE PRESIDENT | 0.00 | 10.00 | 19.00 | 29.00 |
| INFORMATION TECHNOLOGY | 0.00 | 7.00 | 74.50 | 81.50 |
| STUDENT AFFAIRS | 29.25 * | 24.00 | 168.80 | 222.05 |
| UNIVERSITY ADVANCEMENT | 0.00 | 20.00 | 20.00 | 40.00 |
| ALL UNIVERSITY | 0.00 | 1.00 | 10.00 | 11.00 |
| TOTAL | <u>1175.86</u> | <u>178.45</u> | <u>984.91</u> | <u>2339.22</u> |

* Coaches in Student Affairs are classified as faculty employees

**GENERAL FUND FULL-TIME EQUIVALENT (FTE)
SUMMARY BY DIVISION
2005-06**



GENERAL FUND BUDGET DETAIL

2005-06

As of September 12, 2005

| | <u>Budget</u> |
|--|------------------------------|
| General Fund State Allocation | \$ 149,312,220 |
| Baseline Revenues & Reimbursements: | |
| State University Fee | 84,167,736 |
| Application Fee | 1,700,000 |
| Non-Resident Fee | 8,075,000 |
| Transcripts, Late Reg, Bad Debt | 235,000 |
| Federal Perkins | 265,000 |
| Concurrent Enrollment | 137,060 |
| Convenience Fee | 335,000 |
| Graduation Fee | 730,000 |
| College Workstudy | 889,881 |
| Library Fee | 20,000 |
| Admissions & Records Fee | 158,000 |
| Consolidated Course Fee | 900,000 |
| Teacher Credential | 30,000 |
| On-Line Degree | 25,000 |
| Cal State Teach | 270,000 |
| App Teach Ed | 30,000 |
| Music Fee | 15,000 |
| Fees | 380,200 |
| Health Fee | 1,600,000 |
| Special Exams Fee | 170,000 |
| New Student Orientation Fee | 250,000 |
| Athletic/Sports Complex | 270,000 |
| Special Games | 22,000 |
| Voice Response Registration | 450,000 |
| Titan Access | 17,160 |
| Titan Card | 280,000 |
| Reimbursed Activities | 12,150,000 |
| | <hr/> |
| Total Baseline Revenues & Reimbursement | \$ 113,572,037 |
| | <hr/> |
| Total GF Budget Authority | <u>\$ 262,884,257</u> |

GENERAL FUND BUDGET DETAIL

2005-06

As of September 12, 2005

Baseline Expenditures:

| | | |
|--|-------------|----------------|
| <i>President's Office</i> | | \$ 1,382,272 |
| Original Base Budget | 1,382,272 | |
| <i>Academic Affairs</i> | | \$ 107,040,892 |
| Original Base Budget | 106,033,093 | |
| 04/05 Base Adjustment | 536,116 | |
| Faculty & Staff Equity | 287,500 | |
| Faculty Recruitment | 360,000 | |
| Faculty Recruitment Release Time | 75,000 | |
| Faculty Sal Adj | 134,000 | |
| Library | 163,000 | |
| Performing Arts Staffing | 360,500 | |
| Reduce FTEF | (908,317) | |
| <i>Administration & Finance</i> | | \$ 18,000,026 |
| Original Base Budget | 16,313,506 | |
| Building Maintenance | 1,100,000 | |
| Performing Arts New Space & Staff | 586,520 | |
| <i>Budget Planning & Strategy</i> | | \$ 415,984 |
| Original Base Budget | 210,984 | |
| New - Budget Planning Division | 205,000 | |
| <i>Executive Vice President</i> | | \$ 2,417,274 |
| Original Base Budget | 2,267,274 | |
| Titan Magazine | 150,000 | |
| <i>Information Technology</i> | | \$ 7,723,833 |
| Original Base Budget | 7,598,833 | |
| IT Security | 125,000 | |
| <i>Student Affairs</i> | | \$ 14,648,454 |
| Original Base Budget | 13,643,198 | |
| 04/05 Base Adjustment | 11,256 | |
| DSS Compliance | 619,000 | |
| Student Support | 375,000 | |

GENERAL FUND BUDGET DETAIL

2005-06

As of September 12, 2005

Baseline Expenditures Con't:

University Advancement \$ 3,130,992

Original Base Budget 3,130,992

All University \$ 101,304,606

Benefits Pool 45,800,000
 CMS Project 2,456,313
 Commencement 730,000
 Compensation Pool 5,526,000
 Concert Under the Stars 105,000
 Def Maintenance 2,400,000
 Energy Bond 1,016,474
 Faculty Promo 150,000
 Financial Aid Workstudy 854,881
 General Admin Services 1,675,400
 General Fund Reimbursement (508,954)
 Haz Mat 485,000
 Instructionally Related Activity 43,759
 Maintenance & Repair 24,740
 Retention 100,000
 Risk Pool 3,932,049
 Rollout Computer 2,049,000
 Space Rental 3,382,612
 State Univ/EOP Grant 15,966,971
 University Planning Initiative 600,000
 University Searches 50,000
 Utilities 8,500,699
 Year-round Operation 5,964,662

Other

Reimbursed Activities \$ 12,150,000

Total Baseline Expenditures \$ 268,214,333

Fund Balance (Baseline Budget) \$ (5,330,076)

GENERAL FUND BUDGET DETAIL

2005-06

As of September 12, 2005

One-time Revenues & Reimbursements:

| | |
|---------------------------------|-----------|
| CMS CO Loan | 5,000,000 |
| Reinstate 04-05 underenrollment | 991,000 |

| | |
|--|--------------|
| Total One-time Revenues & Reimbursements | \$ 5,991,000 |
|--|--------------|

| | |
|---|-----------------------|
| Total GF Budget Revenue & Reimbursements | \$ 268,875,257 |
|---|-----------------------|

One-time Expenditure Budgets:

| | |
|---------------------------|------|
| President's Office | \$ 0 |
|---------------------------|------|

| | |
|-------------------------|------------|
| Academic Affairs | \$ 467,180 |
|-------------------------|------------|

| | |
|-----------------------------|-------------|
| 12 mo Salary Increase Retro | 153,000 |
| Faculty Recruitment/Moving | 210,000 |
| Faculty Searches | 589,000 |
| Faculty Searches OT | 300,000 |
| FTEF for Overenrollment | 2,050,376 |
| Kaiser Nursing | 700,000 |
| Budget Reductions | (3,535,196) |

| | |
|-------------------------------------|--------------|
| Administration & Finance | \$ (256,057) |
|-------------------------------------|--------------|

| | |
|-------------------|-----------|
| Budget Reductions | (256,057) |
|-------------------|-----------|

| | |
|---------------------------------------|------|
| Budget Planning & Strategy | \$ 0 |
|---------------------------------------|------|

| | |
|---------------------------------|-------------|
| Executive Vice President | \$ (58,398) |
|---------------------------------|-------------|

| | |
|---------------------|-----------|
| El Toro Acquisition | 197,000 |
| Titan Magazine | (150,000) |
| Budget Reductions | (105,398) |

| | |
|-------------------------------|--------------|
| Information Technology | \$ (529,263) |
|-------------------------------|--------------|

| | |
|---------------------|-----------|
| Mainframe Repayment | (411,514) |
| Budget Reductions | (117,749) |

GENERAL FUND BUDGET DETAIL

2005-06

As of September 12, 2005

One-time Expenditure Budgets Con't:

| | | | |
|--------------------------------------|--|-----------|------------------|
| <i>Student Affairs</i> | | \$ | (557,288) |
| Concession Revenue | 76,000 | | |
| Budget Reductions | (633,288) | | |
| <i>University Advancement</i> | | \$ | 0 |
| <i>All University/Misc</i> | | \$ | 2,296,094 |
| CBE Building | 3,000,000 | | |
| CMS | 4,969,819 | | |
| College Park Renovation | 273,325 | | |
| FTEF for Overenrollment Benefits | 471,586 | | |
| PA Group II | 200,000 | | |
| 05-06 Prepaid Expenses | (6,618,636) | | |
| | Total One-time Expenditures | \$ | 1,362,268 |
| | Total Expenditures (Baseline & One-time) | \$ | 269,576,601 |
| | Fund Balance (Baseline & One-time Budget) | \$ | (701,344) |

**GENERAL FUND BASELINE BUDGET BY COST CENTER
2005-06**

Due to changes in organizational structure the figures may not reflect the most recent changes.

As of September 12, 2005

| COST CENTER | FACULTY | FTEF | MPP | MPP FTE | STAFF | STAFF FTE | STUDENT | TEMP HELP | Other | OE | TOTAL |
|--|------------------|---------------|----------------|----------------|------------------|------------------|----------------|------------------|---------------|----------------|------------------|
| <u>PRESIDENT'S</u> | | | | | | | | | | | |
| INTERNAL AUDITOR | - | - | 105,000 | 1.00 | - | - | - | - | - | - | 105,000 |
| PRESIDENTIAL ADVISOR | - | - | 80,488 | 1.00 | - | - | - | - | - | - | 80,488 |
| PRESIDENT'S OFFICE | - | - | 367,632 | 3.00 | 129,989 | 3.00 | 20,000 | 150,000 | 15,500 | 353,055 | 1,036,176 |
| UNIVERSITY COUNSEL | - | - | 115,008 | 1.00 | 45,600 | 1.00 | - | - | - | - | 160,608 |
| PRESIDENT'S TOTAL | - | - | 668,128 | 6.00 | 175,589 | 4.00 | 20,000 | 150,000 | 15,500 | 353,055 | 1,382,272 |
| <u>ACADEMIC AFFAIRS</u> | | | | | | | | | | | |
| <u>ACADEMIC AFFAIRS - A & R</u> | | | | | | | | | | | |
| A&R DATA COORDINATION | - | - | 85,896 | 1.00 | 285,396 | 5.00 | - | - | 1,200 | - | 372,492 |
| ADMISSIONS | - | - | 226,200 | 3.00 | 999,216 | 30.00 | - | 129,263 | - | 366,488 | 1,721,167 |
| RECORDS | - | - | 201,708 | 4.00 | 731,208 | 25.00 | 40,000 | 144,260 | 6,220 | - | 1,123,396 |
| A & R TOTAL | - | - | 513,804 | 8.00 | 2,015,820 | 60.00 | 40,000 | 273,523 | 7,420 | 366,488 | 3,217,055 |
| <u>ACADEMIC AFFAIRS - ARTS</u> | | | | | | | | | | | |
| ART | 2,775,710 | 50.25 | - | - | 476,229 | 10.25 | 10,550 | - | - | 90,000 | 3,352,489 |
| ARTISTS VILLAGE | - | - | - | - | - | - | - | - | - | 36,000 | 36,000 |
| CULTURAL EVENTS | - | - | - | - | - | - | - | - | - | 20,000 | 20,000 |
| DEAN ARTS | 267,561 | 9.55 | 236,484 | 2.00 | 260,640 | 5.50 | 6,000 | - | 500 | 115,185 | 886,370 |
| MUSIC | 2,006,663 | 30.75 | - | - | 381,201 | 8.25 | 5,000 | 16,156 | - | 90,000 | 2,499,020 |
| THEATRE | 2,253,361 | 37.25 | - | - | 513,270 | 10.75 | 5,000 | - | - | 90,000 | 2,861,631 |
| ARTS TOTAL | 7,303,295 | 127.80 | 236,484 | 2.00 | 1,631,340 | 34.75 | 26,550 | 16,156 | 500 | 441,185 | 9,655,510 |
| <u>ACADEMIC AFFAIRS - AVP AA</u> | | | | | | | | | | | |
| AVP ACADEMIC AFFAIRS | - | - | - | - | - | - | - | - | - | 26,534 | 26,534 |
| DESERT STUDIES | 95,796 | 1.00 | - | - | 144,576 | 3.00 | - | 3,344 | - | 49,856 | 293,572 |
| FACULTY AFFAIRS & RECORDS | - | - | 173,712 | 2.00 | 123,480 | 3.00 | - | - | - | 3,000 | 300,192 |
| FACULTY DEVELOPMENT | 23,394 | 0.25 | - | - | 333,582 | 5.75 | 15,000 | 7,104 | - | 91,794 | 470,874 |
| GRANTS & CONTRACTS | - | - | 96,000 | 1.00 | 138,336 | 3.50 | - | - | - | - | 234,336 |
| AVP AA TOTAL | 119,190 | 1.25 | 269,712 | 3.00 | 739,974 | 15.25 | 15,000 | 10,448 | - | 171,184 | 1,325,508 |

**GENERAL FUND BASELINE BUDGET BY COST CENTER
2005-06**

Due to changes in organizational structure the figures may not reflect the most recent changes.

As of September 12, 2005

| COST CENTER | FACULTY | FTEF | MPP | MPP FTE | STAFF | STAFF FTE | STUDENT | TEMP HELP | Other | OE | TOTAL |
|---|----------------|-------------|------------|----------------|--------------|------------------|----------------|------------------|--------------|-----------|--------------|
| <u>ACADEMIC AFFAIRS - AVP AP</u> | | | | | | | | | | | |
| ACADEMIC ADVISEMENT | 18,180 | - | - | - | 121,124 | 4.00 | 96 | - | - | - | 139,400 |
| AVP ACADEMIC PROGRAMS | - | - | 294,924 | 3.00 | 280,428 | 7.00 | - | - | - | 68,083 | 643,435 |
| AVPAP SPECIAL PROGRAMS | - | - | - | - | - | - | - | - | - | 47,876 | 47,876 |
| CLASSROOM TECH SUPPORT | - | - | - | - | 214,956 | 5.00 | 25,000 | 2,928 | - | 417,606 | 660,490 |
| CENTER FOR INTERNSHIPS | - | - | 68,400 | 1.00 | 27,492 | 1.00 | 10,000 | - | - | 5,419 | 111,311 |
| CTR-CAREERS IN TEACHING | 18,180 | - | 86,742 | 1.00 | 103,220 | 3.00 | 4,250 | - | - | 14,500 | 226,892 |
| FRESHMAN PROGRAMS | - | - | - | - | - | - | - | - | - | 43,913 | 43,913 |
| HEALTH PROFESSIONS | - | - | - | - | 39,252 | 1.00 | - | 65 | - | 11,258 | 50,575 |
| TRANSFER SERVICES | 8,910 | - | - | - | - | - | - | - | - | 14,230 | 23,140 |
| UNIV HONORS PROGRAM | - | - | - | - | 34,476 | 1.00 | 16,000 | - | - | 36,778 | 87,254 |
| UNIVERSITY OUTREACH | - | - | 90,000 | 1.00 | 370,320 | 9.00 | - | - | - | 40,918 | 501,238 |
| AVP ACADEMIC PROGRAMS TOTAL | 45,270 | - | 540,066 | 6.00 | 1,191,268 | 31.00 | 55,346 | 2,993 | - | 700,581 | 2,535,524 |
| <u>ACADEMIC AFFAIRS - BAE</u> | | | | | | | | | | | |
| ACCOUNTING | 1,811,397 | 20.25 | - | - | 152,523 | 2.75 | - | - | - | 21,501 | 1,985,421 |
| BAE COMPUTER LAB | - | - | - | - | - | - | - | - | - | 1,050 | 1,050 |
| BUSINESS WRITING PROGRAM | 639,400 | 10.36 | - | - | - | - | - | - | - | 6,553 | 645,953 |
| DEAN BAE | 182,953 | 28.06 | 458,197 | 4.45 | 909,862 | 20.90 | - | 66,528 | - | 510,674 | 2,128,214 |
| ECONOMICS | 1,969,362 | 31.56 | - | - | 231,652 | 4.25 | - | - | - | 26,390 | 2,227,404 |
| FINANCE | 1,371,302 | 18.58 | - | - | 148,911 | 2.75 | - | - | - | 20,175 | 1,540,388 |
| INFORMATION SYSTEMS AND DECISION SCIENCE | 2,120,457 | 27.75 | - | - | 164,211 | 2.75 | - | - | - | 26,067 | 2,310,735 |
| INST-ECON & ENVIR STUDIES | - | - | - | - | - | - | - | - | - | 5,000 | 5,000 |
| MANAGEMENT | 1,846,916 | 22.75 | - | - | 150,789 | 2.75 | - | - | - | 26,677 | 2,024,382 |
| MARKETING | 1,250,078 | 17.69 | - | - | 171,054 | 2.75 | - | - | - | 20,070 | 1,441,202 |
| BAE TOTAL | 11,191,865 | 177.00 | 458,197 | 4.45 | 1,929,002 | 38.90 | - | 66,528 | - | 664,157 | 14,309,749 |
| <u>ACADEMIC AFFAIRS - COMMUNICATIONS</u> | | | | | | | | | | | |
| COMMUNICATIONS | 1,984,510 | 31.17 | - | - | 213,567 | 4.50 | 6,000 | - | - | 34,651 | 2,238,728 |
| DEAN COMMUNICATIONS | 178,080 | 5.23 | 227,100 | 2.00 | 192,564 | 4.50 | 22,000 | - | - | 25,000 | 644,744 |
| RADIO/TV/FILM | 796,679 | 13.05 | - | - | 152,100 | 3.25 | 11,000 | - | - | 12,767 | 972,546 |

**GENERAL FUND BASELINE BUDGET BY COST CENTER
2005-06**

Due to changes in organizational structure the figures may not reflect the most recent changes.

As of September 12, 2005

| COST CENTER | FACULTY | FTEF | MPP | MPP FTE | STAFF | STAFF FTE | STUDENT | TEMP HELP | Other | OE | TOTAL |
|---|----------------|-------------|------------|----------------|--------------|------------------|----------------|------------------|--------------|-----------|--------------|
| <u>ACADEMIC AFFAIRS - COMMUNICATIONS (CON'T)</u> | | | | | | | | | | | |
| HUMAN COMMUNICATION STUDIES | 1,746,964 | 27.75 | - | - | 223,584 | 4.50 | 5,239 | - | - | 31,401 | 2,007,188 |
| TITAN COMMUNICATION | - | - | - | - | 120,624 | 2.00 | - | - | - | - | 120,624 |
| COMMUNICATIONS TOTAL | 4,706,233 | 77.20 | 227,100 | 2.00 | 902,439 | 18.75 | 44,239 | - | - | 103,819 | 5,983,830 |
| <u>ACADEMIC AFFAIRS - ECS</u> | | | | | | | | | | | |
| CIVIL ENGINEERING | 568,500 | 7.00 | - | - | 109,626 | 2.50 | - | - | - | 8,073 | 686,199 |
| COMPUTER SCIENCE | 1,172,366 | 14.75 | - | - | 334,214 | 6.75 | 27,000 | - | - | 36,829 | 1,570,409 |
| DEAN ECS | 669,958 | 7.85 | 247,320 | 2.00 | 161,694 | 3.50 | 82,200 | 5,705 | - | 63,098 | 1,229,975 |
| ELECTRICAL ENGINEERING | 991,614 | 11.50 | - | - | 115,098 | 2.50 | - | - | - | 7,595 | 1,114,307 |
| MECHANICAL ENGINEERING | 552,153 | 6.00 | - | - | 111,251 | 2.50 | - | - | - | 7,920 | 671,324 |
| MESA-MATH & ENG SC ACH | - | - | - | - | - | - | - | - | - | 27,000 | 27,000 |
| MINORITY ENGINEERING PROGRAM | - | - | - | - | - | - | - | - | - | 29,935 | 29,935 |
| ECS TOTAL | 3,954,591 | 47.10 | 247,320 | 2.00 | 831,883 | 17.75 | 109,200 | 5,705 | - | 180,450 | 5,329,149 |
| <u>ACADEMIC AFFAIRS - EDU</u> | | | | | | | | | | | |
| ADMISSION TO TEACHER ED | - | - | - | - | 208,212 | 7.00 | - | - | - | 10,000 | 218,212 |
| CAL STATE TEACH | - | - | - | - | - | - | - | - | - | 270,000 | 270,000 |
| DEAN EDUCATION | 774,331 | 10.59 | 218,400 | 2.00 | 370,824 | 10.00 | 16,000 | 211,470 | - | 500,000 | 2,091,025 |
| EDUCATIONAL LEADERSHIP | 407,049 | 6.50 | - | - | 23,037 | 0.25 | - | - | - | 5,000 | 435,086 |
| ELEM & BILINGUAL EDUC | 2,229,221 | 39.11 | - | - | 69,921 | 0.75 | - | - | - | 23,595 | 2,322,737 |
| MS INSTR DESIGN & TECH | - | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| READING DEPARTMENT | 460,332 | 10.00 | - | - | 48,300 | 0.50 | - | - | - | 5,940 | 514,572 |
| SECONDARY EDUCATION | 1,032,629 | 18.50 | - | - | 41,886 | 0.50 | - | - | - | 11,220 | 1,085,735 |
| SPECIAL EDUCATION | 1,044,918 | 19.70 | - | - | - | - | - | - | - | 11,715 | 1,056,633 |
| TEACHER CREDENTIALS | - | - | - | - | 161,100 | 4.00 | - | - | - | 20,000 | 181,100 |
| EDU TOTAL | 5,948,480 | 104.40 | 218,400 | 2.00 | 923,280 | 23.00 | 16,000 | 211,470 | - | 882,470 | 8,200,100 |
| <u>ACADEMIC AFFAIRS - IRVINE (EL TORO)</u> | | | | | | | | | | | |
| IRVINE (EL TORO) ACAD OPER | 27,720 | - | 106,500 | 1.00 | 294,708 | 7.00 | 24,000 | 11,235 | - | 171,001 | 635,164 |
| ENROLLMENT MANAGEMENT | 8,910 | - | 85,143 | 1.00 | - | - | - | - | - | 136,388 | 230,441 |
| IRVINE (EL TORO) TOTAL | 36,630 | - | 191,643 | 2.00 | 294,708 | 7.00 | 24,000 | 11,235 | - | 307,389 | 865,605 |

**GENERAL FUND BASELINE BUDGET BY COST CENTER
2005-06**

Due to changes in organizational structure the figures may not reflect the most recent changes.

As of September 12, 2005

| COST CENTER | FACULTY | FTEF | MPP | MPP FTE | STAFF | STAFF FTE | STUDENT | TEMP HELP | Other | OE | TOTAL |
|---------------------------------------|----------------|-------------|------------|----------------|--------------|------------------|----------------|------------------|--------------|-----------|--------------|
| <u>ACADEMIC AFFAIRS - HHD</u> | | | | | | | | | | | |
| CHILD & ADOLESCENT STUDIES | 1,064,978 | 19.15 | - | - | 58,500 | 0.75 | 300 | - | - | 15,015 | 1,138,793 |
| CHILD, FAMILY & COMM SERV | - | - | - | - | 138,576 | 4.00 | 8,000 | - | - | - | 146,576 |
| COUNSELING | 598,332 | 9.75 | - | - | 24,600 | 0.25 | - | - | - | 5,000 | 627,932 |
| DEAN HHD | 313,034 | 15.55 | 230,040 | 2.00 | 399,314 | 12.50 | 16,500 | 46,613 | - | 50,421 | 1,055,922 |
| HUMAN SERVICES | 829,340 | 14.30 | - | - | 37,914 | 0.50 | 2,500 | - | - | 13,860 | 883,614 |
| KINESIOLOGY | 1,846,557 | 30.75 | - | - | - | 6.75 | - | - | - | 34,427 | 1,880,984 |
| MILITARY SCIENCE | - | - | - | - | - | - | - | - | - | 5,000 | 5,000 |
| NURSING | 1,064,820 | 16.50 | - | - | 112,014 | 3.50 | - | - | - | 9,075 | 1,185,909 |
| PROFESSIONAL PREP CTR | - | - | - | - | - | - | - | - | - | 2,500 | 2,500 |
| HEALTH SCIENCE | 324,996 | 5.00 | - | - | - | - | - | - | - | 5,644 | 330,640 |
| KINESIOLOGY & HEALTH SCIENCE DIVISION | 91,890 | 1.00 | - | - | 289,554 | - | 18,000 | - | - | 1,129 | 400,573 |
| HHD TOTAL | 6,133,947 | 112.00 | 230,040 | 2.00 | 1,060,472 | 28.25 | 45,300 | 46,613 | - | 142,071 | 7,658,443 |
| <u>ACADEMIC AFFAIRS - HSS</u> | | | | | | | | | | | |
| AFRO-ETHNIC STUDIES | 224,496 | 3.38 | - | - | 73,332 | 2.13 | - | - | - | 5,778 | 303,606 |
| AMERICAN STUDIES | 666,420 | 8.50 | - | - | 138,246 | 3.50 | - | - | - | 11,215 | 815,881 |
| ANTHROPOLOGY | 673,764 | 10.50 | - | - | 201,108 | 4.50 | - | - | - | 15,189 | 890,061 |
| ASIAN-AMERICAN STUDY | 171,024 | 3.00 | - | - | - | - | - | - | - | 1,383 | 172,407 |
| CHICANO STUDIES | 295,533 | 4.88 | - | - | 41,535 | 1.13 | - | - | - | 5,717 | 342,785 |
| CRIMINAL JUSTICE | 492,180 | 7.50 | - | - | - | - | - | - | - | - | 492,180 |
| DEAN HSS | 5,710,902 | 106.45 | 408,087 | 4.00 | 333,540 | 7.75 | 87,300 | 56,326 | - | 81,168 | 6,677,323 |
| DEMOGRAPHIC RESEARCH | - | - | - | - | - | - | - | - | - | 3,020 | 3,020 |
| ENGLISH & COMPRATV LIT | 1,727,941 | 25.25 | - | - | 176,745 | 3.75 | - | - | - | 164,146 | 2,068,832 |
| ENVIRONMENTAL STUDIES | 53,772 | 1.00 | - | - | - | - | - | - | - | 438 | 54,210 |
| GEOGRAPHY | 499,998 | 7.00 | - | - | 106,596 | 2.50 | - | - | - | 15,583 | 622,177 |
| GERONTOLOGY | - | - | - | - | - | - | - | - | - | 2,889 | 2,889 |
| HISTORY | 1,445,835 | 22.25 | - | - | 170,254 | 3.75 | - | - | - | 31,325 | 1,647,414 |
| LATIN AMERICAN STUDY | - | - | - | - | - | - | - | - | - | 438 | 438 |
| LIBERAL STUDIES | 682,230 | 11.50 | - | - | 41,442 | 0.50 | - | - | - | 11,845 | 735,517 |

**GENERAL FUND BASELINE BUDGET BY COST CENTER
2005-06**

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As of September 12, 2005

| COST CENTER | FACULTY | FTEF | MPP | MPP FTE | STAFF | STAFF FTE | STUDENT | TEMP HELP | Other | OE | TOTAL |
|--|-------------------|---------------|----------------|----------------|------------------|------------------|----------------|------------------|--------------|------------------|-------------------|
| <u>ACADEMIC AFFAIRS - HSS (CON'T)</u> | | | | | | | | | | | |
| MODERN LANGUAGES/LIT | 1,278,411 | 19.50 | - | - | 141,305 | 3.50 | - | - | - | 22,561 | 1,442,277 |
| ORAL HISTORY | - | - | - | - | 30,708 | 1.00 | - | - | - | 1,051 | 31,759 |
| PHILOSOPHY | 407,502 | 6.00 | - | - | 65,094 | 0.50 | - | - | - | 9,525 | 482,121 |
| POLITICAL SCIENCE | 1,151,445 | 17.25 | - | - | 180,969 | 4.00 | - | - | - | 30,256 | 1,362,670 |
| PSYCHOLOGY | 1,581,366 | 22.50 | - | - | 231,258 | 4.50 | 17,199 | - | - | 37,111 | 1,866,934 |
| RELIGIOUS STUDIES | 327,402 | 4.75 | - | - | 21,594 | 0.25 | - | - | - | 5,909 | 354,905 |
| SOC SCI RESEARCH CTR | - | - | - | - | 73,440 | 1.00 | - | - | - | 5,778 | 79,218 |
| SOCIOLOGY | 1,016,664 | 14.25 | - | - | 137,286 | 2.75 | - | - | - | 18,114 | 1,172,064 |
| WOMEN'S STUDIES | 117,360 | 2.00 | - | - | - | - | - | - | - | 1,751 | 119,111 |
| HSS TOTAL | 18,524,245 | 297.45 | 408,087 | 4.00 | 2,164,452 | 47.00 | 104,499 | 56,326 | - | 482,190 | 21,739,799 |
| <u>ACADEMIC AFFAIRS - NSM</u> | | | | | | | | | | | |
| BIOLOGICAL SCIENCES | 2,372,371 | 33.30 | - | - | 573,297 | 10.75 | - | 2,136 | - | 97,590 | 3,045,394 |
| CHEMISTRY & BIOCHEM | 1,532,303 | 21.25 | - | - | 362,946 | 7.75 | 62,570 | 4,197 | - | 88,766 | 2,050,782 |
| DEAN NSM | 416,046 | 15.10 | 241,704 | 2.00 | 455,844 | 9.00 | 45,016 | 36,138 | - | 25,533 | 1,220,281 |
| GEOLOGICAL SCIENCES | 949,413 | 15.75 | - | - | 236,616 | 4.50 | - | - | - | 23,914 | 1,209,942 |
| MATHEMATICS | 3,010,766 | 53.70 | - | - | 228,381 | 4.75 | - | 1,883 | - | 8,609 | 3,249,639 |
| OCEAN STUDIES | - | - | - | - | - | - | - | - | - | 17,175 | 17,175 |
| PHYSICS | 814,434 | 10.50 | - | - | 225,138 | 4.50 | - | 3,983 | - | 30,097 | 1,073,652 |
| SCIENCE EDUCATION | 272,271 | 5.00 | - | - | 29,412 | 1.00 | - | 5,076 | - | 2,255 | 309,014 |
| NSM TOTAL | 9,367,604 | 154.60 | 241,704 | 2.00 | 2,111,634 | 42.25 | 107,586 | 53,413 | - | 293,939 | 12,175,879 |
| <u>ACADEMIC AFFAIRS - UEE</u> | | | | | | | | | | | |
| ARBORETUM | - | - | 126,192 | 2.00 | 41,717 | 1.00 | - | - | - | - | 167,909 |
| INTERACTIVE TELEVISION | - | - | 57,720 | 1.00 | 170,256 | 4.00 | 19,019 | 44,628 | - | 1,322 | 292,945 |
| UEE TOTAL | - | - | 183,912 | 3.00 | 211,973 | 5.00 | 19,019 | 44,628 | - | 1,322 | 460,854 |
| <u>ACADEMIC AFFAIRS - LIBRARY</u> | | | | | | | | | | | |
| UNIVERSITY LIBRARY | 13,593 | - | 245,076 | 3.00 | 3,081,579 | 67.08 | 440,709 | 13,149 | - | 2,836,839 | 6,630,945 |
| LIBRARY TOTAL | 13,593 | - | 245,076 | 3.00 | 3,081,579 | 67.08 | 440,709 | 13,149 | - | 2,836,839 | 6,630,945 |

**GENERAL FUND BASELINE BUDGET BY COST CENTER
2005-06**

Due to changes in organizational structure the figures may not reflect the most recent changes.

As of September 12, 2005

| COST CENTER | FACULTY | FTEF | MPP | MPP FTE | STAFF | STAFF FTE | STUDENT | TEMP HELP | Other | OE | TOTAL |
|--------------------------------------|-------------------|----------------|------------------|----------------|-------------------|------------------|------------------|-------------------|--------------|-------------------|--------------------|
| <u>ACADEMIC AFFAIRS -VPAA</u> | | | | | | | | | | | |
| ACADEMIC SENATE | - | - | - | - | 75,757 | 2.00 | - | - | - | 4,854 | 80,611 |
| GERONTOLOGY INSTITUTE | - | - | 92,628 | 1.00 | 32,112 | 1.00 | - | 20,201 | - | - | 144,941 |
| I.R. & ANALYTICAL ST | - | - | 193,668 | 2.00 | 90,240 | 2.00 | - | - | - | 4,094 | 288,002 |
| VP ACADEMIC AFFAIRS | 2,849,843 | 47.81 | 552,140 | 5.00 | 596,876 | 5.00 | 6,000 | 9,207 | - | 2,425,322 | 6,439,388 |
| VPAA TOTAL | 2,849,843 | 47.81 | 838,436 | 8.00 | 794,985 | 10.00 | 6,000 | 29,408 | - | 2,434,270 | 6,952,942 |
| ACADEMIC AFFAIRS TOTAL | 70,194,786 | 1146.61 | 5,049,981 | 53.45 | 19,884,808 | 445.98 | 1,053,448 | 841,595.00 | 7,920 | 10,008,354 | 107,040,892 |

ADMINISTRATION AND FINANCE

| | | | | | | | | | | | |
|--------------------------------------|---|---|---------|------|-----------|--------|--------|--------|--------|-----------|-----------|
| ACCOUNTING SERVICES | - | - | 153,000 | 2.00 | 252,108 | 5.00 | - | - | - | 7,000 | 412,108 |
| ACCOUNTS PAYABLE | - | - | 156,564 | 2.00 | 370,968 | 8.00 | - | - | - | 19,000 | 546,532 |
| AFFIRMATIVE ACTION | - | - | 84,948 | 1.00 | 74,244 | 2.00 | - | - | - | 15,000 | 174,192 |
| ASSETS MANAGEMENT | - | - | 49,932 | 1.00 | 196,524 | 6.00 | 5,855 | - | - | - | 252,311 |
| ASSOC VP ADMINISTRATION | - | - | 123,420 | 1.00 | - | - | - | 7,890 | - | 7,500 | 138,810 |
| ASSOCIATE VICE PRESIDENT FOR FINANCE | - | - | 204,252 | 2.00 | 67,309 | 1.00 | - | - | - | 27,798 | 299,359 |
| BUDGET OFFICE | - | - | 98,364 | 1.00 | 284,024 | 5.00 | - | - | - | 7,000 | 389,388 |
| BUSINESS SYSTEMS | - | - | 105,012 | 1.00 | 596,640 | 9.00 | - | - | - | 35,000 | 736,652 |
| CONTRACTS & PROCUREMENT | - | - | 137,208 | 2.00 | 343,100 | 7.00 | 5,000 | - | - | 20,000 | 505,308 |
| DESIGN & CONSTRUCTION | - | - | 112,764 | 1.00 | - | - | - | - | - | - | 112,764 |
| ENVIR HEALTH & SAFETY | - | - | 216,944 | 3.00 | 294,324 | 6.00 | 15,000 | 3,686 | - | 46,223 | 576,177 |
| FACILITY PLANNING | - | - | 202,476 | 2.00 | 73,836 | 2.00 | - | 21,877 | - | - | 298,189 |
| FINANCIAL OPERATIONS | - | - | - | 2.00 | - | - | - | - | - | - | - |
| HUMAN RESOURCES | - | - | 607,148 | 7.00 | 220,398 | 6.50 | - | 40,000 | - | 50,000 | 917,546 |
| LOGISTICAL SERVICES | - | - | 39,954 | 1.00 | 286,476 | 9.00 | 22,283 | 8,254 | - | - | 356,967 |
| MAINTENANCE & OPERATIONS | - | - | 303,615 | 5.00 | 4,529,284 | 106.50 | 21,106 | 20,000 | 50,400 | 1,358,000 | 6,282,405 |
| OFFICE OF VP ADMIN | - | - | 340,140 | 3.00 | 84,903 | 1.75 | 5,020 | - | - | 73,012 | 503,075 |
| PAYROLL | - | - | 84,996 | 1.00 | 421,772 | 12.38 | - | 86,000 | - | 7,000 | 599,768 |
| PHYSICAL PLANT ADM | - | - | 482,564 | 6.00 | 266,980 | 6.50 | 36,000 | - | - | 1,234,511 | 2,020,055 |

GENERAL FUND BASELINE BUDGET BY COST CENTER

2005-06

Due to changes in organizational structure the figures may not reflect the most recent changes.

As of September 12, 2005

| COST CENTER | FACULTY | FTEF | MPP | MPP FTE | STAFF | STAFF FTE | STUDENT | TEMP HELP | Other | OE | TOTAL |
|--|----------------|-------------|------------------|----------------|-------------------|------------------|----------------|------------------|---------------|------------------|-------------------|
| <u>ADMINISTRATION AND FINANCE (CON'T)</u> | | | | | | | | | | | |
| RISK MANAGEMENT | - | - | 152,412 | 2.00 | 25,116 | 1.00 | - | - | - | 7,500 | 185,028 |
| STUDENT FINANCIAL SERVICES | - | - | 227,996 | 3.00 | 631,284 | 15.00 | 50,000 | - | - | 70,000 | 979,280 |
| TRAINING & DEVELOPMENT | - | - | 208,044 | 3.00 | 151,056 | 4.00 | - | 15,657 | - | 35,000 | 409,757 |
| UNIVERSITY POLICE | - | - | 183,924 | 2.00 | 897,919 | 24.00 | - | - | 17,500 | - | 1,099,343 |
| VPA IT SUPPORT | - | - | 83,460 | 1.00 | 104,052 | 2.00 | 10,000 | - | - | 7,500 | 205,012 |
| ADMINISTRATION AND FINANCE TOTAL | - | - | 4,359,137 | 55.00 | 10,172,317 | 239.63 | 170,264 | 203,364 | 67,900 | 3,027,044 | 18,000,026 |
| <u>BUDGET PLANNING & STRATEGY</u> | | | | | | | | | | | |
| BUDGET PLANNING & STRATEGY | - | - | 243,744 | 2.00 | 157,240 | 3.00 | - | - | - | 15,000 | 415,984 |
| BUDGET PLANNING & STRATEGY TOTAL | - | - | 243,744 | 2.00 | 157,240 | 3.00 | - | - | - | 15,000 | 415,984 |
| <u>EXECUTIVE VICE PRESIDENT</u> | | | | | | | | | | | |
| AVP PUBLIC AFFRS & GOV REL | - | - | 98,004 | 1.00 | 33,468 | 1.00 | 5,000 | 50,424 | - | 73,745 | 260,641 |
| COMMUNITY RELATIONS | - | - | 72,000 | 1.00 | 33,468 | 1.00 | - | - | - | 37,000 | 142,468 |
| EXECUTIVE VICE PRES | - | - | 227,800 | 2.00 | 78,240 | 2.00 | 10,000 | - | - | 137,650 | 453,690 |
| PUBLIC AFFAIRS | - | - | 138,312 | 2.00 | 321,984 | 8.00 | 24,655 | - | 500 | 124,960 | 610,411 |
| PRESIDENT'S SCHOLARS | - | - | 60,348 | 1.00 | - | - | - | 750 | - | 17,810 | 78,908 |
| UNIV COMM & MKTG | - | - | 235,200 | 3.00 | 295,476 | 7.00 | 16,000 | - | - | 324,480 | 871,156 |
| EXECUTIVE VICE PRESIDENT TOTAL | - | - | 831,664 | 10.00 | 762,636 | 19.00 | 55,655 | 51,174 | 500 | 715,645 | 2,417,274 |
| <u>INFORMATION TECHNOLOGY</u> | | | | | | | | | | | |
| CAMPUS WEB SERVICES | - | - | - | - | 671,340 | 11.00 | 42,903 | - | - | - | 714,243 |
| CENTRAL COMPUTING | - | - | - | - | 908,484 | 14.00 | 15,000 | 136,500 | 15,000 | 850,000 | 1,924,984 |
| DATA NETWORK | - | - | - | - | 251,010 | 4.00 | 3,660 | - | - | 100,000 | 354,670 |
| DOCUMENT MANAGEMENT | - | - | - | - | 71,952 | 1.00 | - | 194,239 | - | 240,000 | 506,191 |
| EXCHANGE MESSAGING | - | - | - | - | 445,248 | 7.00 | - | 16,036 | - | 100,000 | 561,284 |
| HELP DESK | - | - | - | - | 1,018,248 | 20.00 | 80,000 | 74,308 | - | 12,347 | 1,184,903 |
| INFORMATION TECHNOLOGY | - | - | 815,508 | 7.00 | 307,796 | 4.50 | 10,070 | - | - | 321,619 | 1,454,993 |

GENERAL FUND BASELINE BUDGET BY COST CENTER

2005-06

Due to changes in organizational structure the figures may not reflect the most recent changes.

As of September 12, 2005

| COST CENTER | FACULTY | FTEF | MPP | MPP FTE | STAFF | STAFF FTE | STUDENT | TEMP HELP | Other | OE | TOTAL |
|--|----------------|-------------|----------------|----------------|------------------|------------------|----------------|------------------|---------------|------------------|------------------|
| <u>INFORMATION TECHNOLOGY (CON'T)</u> | | | | | | | | | | | |
| TELEPHONE SERVICES | - | - | - | - | 306,156 | 6.00 | 28,800 | - | - | 215,631 | 550,587 |
| TITAN CARD OPERATIONS | - | - | - | - | 146,196 | 4.00 | 45,000 | 6,972 | - | 63,314 | 261,482 |
| TITAN LAB | - | - | - | - | 110,496 | 3.00 | 100,000 | - | - | - | 210,496 |
| INFORMATION TECHNOLOGY TOTAL | - | - | 815,508 | 7.00 | 4,236,926 | 74.50 | 325,433 | 428,055 | 15,000 | 1,902,911 | 7,723,833 |

STUDENT AFFAIRS

| | | | | | | | | | | | |
|------------------------------------|------------------|--------------|------------------|--------------|------------------|---------------|----------------|----------------|--------------|------------------|-------------------|
| ATHLETICS | 1,597,865 | 29.25 | 813,084 | 8.00 | 593,808 | 13.00 | 185,000 | - | 1,500 | 575,961 | 3,767,218 |
| CAREER PLNG & PLACEMENT | - | - | 94,548 | 1.00 | 585,645 | 14.00 | 15,327 | - | - | 44,054 | 739,574 |
| CHILD CARE CENTER | - | - | - | - | - | - | - | - | - | 54,780 | 54,780 |
| DEAN OF STUDENTS | - | - | 229,164 | 3.00 | 331,900 | 9.50 | 13,924 | - | - | 68,796 | 643,784 |
| DISABLED STUDENT SERVICES | - | - | 77,316 | 1.00 | 437,364 | 9.00 | 8,500 | 99,006 | - | 739,659 | 1,361,845 |
| FINANCIAL AID | - | - | 167,940 | 2.00 | 1,063,032 | 26.00 | 15,500 | 21,314 | - | 68,777 | 1,336,563 |
| FULLERTON FIRST YEAR | - | - | - | - | 73,128 | 2.00 | - | - | - | - | 73,128 |
| HONORS SCHOLARS PGM | - | - | - | - | 78,443 | 1.75 | - | - | - | - | 78,443 |
| INTERNATNL EDUC & EXCH | - | - | 70,668 | 1.00 | 307,260 | 7.50 | 12,000 | - | - | 54,041 | 443,969 |
| NEW STUDENT PROGRAMS | - | - | - | - | 206,136 | 5.00 | 15,000 | 10,000 | - | 271,885 | 503,021 |
| S A ASSISTANT DEANS | 53,105 | - | - | - | 402,828 | 8.00 | - | - | - | 30,119 | 486,052 |
| STU HEALTH & COUNSELNG | - | - | 138,528 | 2.00 | 1,814,623 | 38.05 | 16,000 | 45,714 | - | 45,401 | 2,060,266 |
| STUDENT ACADEMIC SRVCS | 30,777 | - | 76,416 | 1.00 | 722,316 | 17.00 | 18,538 | - | - | 264,804 | 1,112,851 |
| TESTING CENTER | - | - | - | - | 116,796 | 3.00 | 4,100 | 31,175 | - | - | 152,071 |
| UNIV LEARNING CENTER | 52,500 | - | - | - | 139,380 | 3.00 | 44,682 | - | - | 12,000 | 248,562 |
| VP STUDENT AFFAIRS | 14,897 | - | 482,074 | 4.00 | 674,952 | 7.50 | 20,000 | 20,664 | - | 106,513 | 1,319,100 |
| WOMEN'S CENTER | - | - | 69,264 | 1.00 | 133,020 | 3.50 | 3,000 | - | - | 14,627 | 219,911 |
| HONORS & SCHOLARS SUPPORT SERVICES | - | - | - | - | 47,316 | 1.00 | - | - | - | - | 47,316 |
| STUDENT AFFAIRS TOTAL | 1,749,144 | 29.25 | 2,219,002 | 24.00 | 7,727,947 | 168.80 | 371,571 | 227,873 | 1,500 | 2,351,417 | 14,648,454 |

UNIVERSITY ADVANCEMENT

| | | | | | | | | | | | |
|---------------------------|---|---|---|---|---|---|---|---|---|-------|-------|
| ADVANCEMENT COMMUNICATION | - | - | - | - | - | - | - | - | - | 8,000 | 8,000 |
|---------------------------|---|---|---|---|---|---|---|---|---|-------|-------|

GENERAL FUND BASELINE BUDGET BY COST CENTER

2005-06

Due to changes in organizational structure the figures may not reflect the most recent changes.

As of September 12, 2005

| COST CENTER | FACULTY | FTEF | MPP | MPP FTE | STAFF | STAFF FTE | STUDENT | TEMP HELP | Other | OE | TOTAL |
|--|----------------|-------------|------------------|----------------|----------------|------------------|----------------|------------------|--------------|----------------|------------------|
| <u>UNIVERSITY ADVANCEMENT (CON'T)</u> | | | | | | | | | | | |
| ADVANCEMENT SERVICES | - | - | 192,504 | 2.50 | 232,344 | 5.00 | 26,000 | 40,000 | - | 89,061 | 579,909 |
| ALUMNI, COMM & EVENT MGMT | - | - | 164,616 | 2.00 | 157,764 | 4.00 | 500 | - | - | 25,803 | 348,683 |
| UA ALUMNI RELATIONS | - | - | - | - | - | - | 10,000 | - | - | 33,000 | 43,000 |
| UA DEV-CENTRAL SERVICES | - | - | 405,000 | 5.00 | 154,088 | 4.00 | 7,000 | 3,340 | - | 128,791 | 698,219 |
| UA DEV-COLLEGE & CAMPAIGN | - | - | 472,988 | 6.50 | 107,016 | 3.00 | 7,000 | - | - | 116,259 | 703,263 |
| UA DIVISIONAL SAVINGS | - | - | - | - | - | - | - | - | - | 63,564 | 63,564 |
| UA STEWARDSHIP & EVENTS | - | - | 129,000 | 2.00 | 110,748 | 3.00 | 30,700 | - | - | 60,234 | 330,682 |
| VP UNIV ADVANCEMENT | - | - | 255,276 | 2.00 | 37,272 | 1.00 | - | - | - | 63,124 | 355,672 |
| UNIVERSITY ADVANCEMENT TOTAL | - | - | 1,619,384 | 20.00 | 799,232 | 20.00 | 81,200 | 43,340 | - | 587,836 | 3,130,992 |

ALL UNIVERSITY

| | | | | | | | | | | | |
|---------------------------------|-----------|---|---------|------|-----------|-------|--------|--------|---|------------|------------|
| BENEFITS | - | - | - | - | - | - | - | - | - | 45,950,000 | 45,950,000 |
| CMS | - | - | 70,008 | 1.00 | 528,648 | 10.00 | 10,400 | 20,000 | - | 1,827,257 | 2,456,313 |
| COMMENCEMENT | - | - | - | - | - | - | - | - | - | 730,000 | 730,000 |
| COMP POOL | 3,024,934 | - | 667,646 | - | 1,833,420 | - | - | - | - | - | 5,526,000 |
| CONCERT UNDER THE STARS | - | - | - | - | - | - | - | - | - | 105,000 | 105,000 |
| DEFERRED MAINTENANCE | - | - | - | - | - | - | - | - | - | 2,400,000 | 2,400,000 |
| ENERGY BONDS | - | - | - | - | - | - | - | - | - | 1,016,474 | 1,016,474 |
| FINANCIAL AID | - | - | - | - | - | - | - | - | - | 854,881 | 854,881 |
| GENERAL ADMIN SERVICES | - | - | - | - | - | - | - | - | - | 1,166,446 | 1,166,446 |
| IRA ASSOCIATED STUDENTS | - | - | - | - | - | - | - | - | - | 43,759 | 43,759 |
| RETENTION | - | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| RISK MANAGEMENT | - | - | - | - | - | - | - | - | - | 3,932,049 | 3,932,049 |
| ROLLOUT | - | - | - | - | - | - | - | - | - | 2,049,000 | 2,049,000 |
| SPACE RENTAL | - | - | - | - | - | - | - | - | - | 3,382,612 | 3,382,612 |
| UNIV GRANTS & SCHOLARSHIP | - | - | - | - | - | - | - | - | - | 15,966,971 | 15,966,971 |
| UNIVERSITY MAINTENANCE & REP | - | - | - | - | - | - | - | - | - | 24,740 | 24,740 |
| UNIVERSITY PLANNING INITIATIVES | - | - | - | - | - | - | - | - | - | 600,000 | 600,000 |

**GENERAL FUND BASELINE BUDGET BY COST CENTER
2005-06**

Due to changes in organizational structure the figures may not reflect the most recent changes.

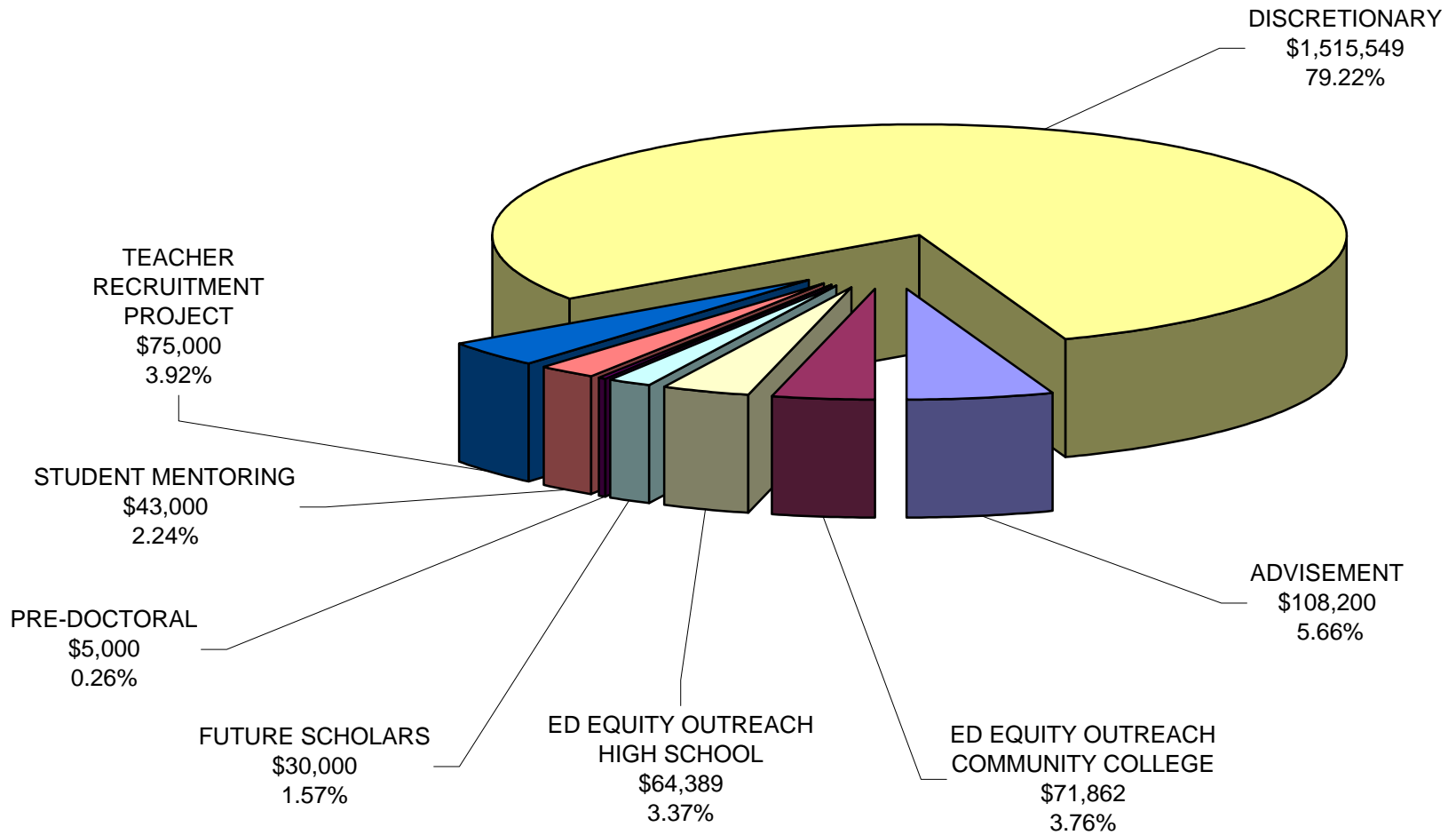
As of September 12, 2005

| COST CENTER | FACULTY | FTEF | MPP | MPP FTE | STAFF | STAFF FTE | STUDENT | TEMP HELP | Other | OE | TOTAL |
|------------------------------------|-------------------|----------------|-------------------|----------------|-------------------|------------------|------------------|------------------|----------------|--------------------|--------------------|
| ALL UNIVERSITY (CON'T) | | | | | | | | | | | |
| UNIVERSITY SEARCHES | - | - | - | - | - | - | - | - | - | 50,000 | 50,000 |
| UTILITIES & ENERGY | - | - | - | - | - | - | - | - | - | 8,500,699 | 8,500,699 |
| UTILITIES HAZ WASTE REMOVAL | - | - | - | - | - | - | - | - | - | 485,000 | 485,000 |
| YEAR-ROUND OPERATIONS | 5,964,662 | - | - | - | - | - | - | - | - | - | 5,964,662 |
| ALL UNIVERSITY TOTAL | 8,989,596 | - | 737,654 | 1.00 | 2,362,068 | 10.00 | 10,400 | 20,000 | - | 89,184,888 | 101,304,606 |
| REIMBURSED ACTIVITIES | | | | | | | | | | | |
| REIMBURSED ACTIVITIES | - | - | - | - | 5,000,000 | - | - | - | - | 7,150,000 | 12,150,000 |
| REIMBURSED ACTIVITIES TOTAL | - | - | - | - | 5,000,000 | - | - | - | - | 7,150,000 | 12,150,000 |
| TOTAL GENERAL FUND BUDGET | 80,933,526 | 1175.86 | 16,544,202 | 178.45 | 51,278,763 | 984.91 | 2,087,971 | 1,965,401 | 108,320 | 115,296,150 | 268,214,333 |

**LOTTERY BUDGET
2005-06**

| <u>PROGRAM</u> | <u>BUDGET</u> |
|--------------------------------------|--------------------|
| ADVISEMENT | \$ 108,200 |
| ED EQUITY OUTREACH COMMUNITY COLLEGE | 71,862 |
| ED EQUITY OUTREACH HIGH SCHOOL | 64,389 |
| FUTURE SCHOLARS | 30,000 |
| PRE-DOCTORAL | 5,000 |
| STUDENT MENTORING | 43,000 |
| TEACHER RECRUITMENT PROJECT | 75,000 |
| DISCRETIONARY | 1,515,549 |
| | |
| TOTAL LOTTERY BUDGET | <hr/> \$ 1,913,000 |

LOTTERY BUDGET 2005-06



A Strategic Approach to Budgeting

*Larry Goldstein
President, Campus Strategies*

Caveats

- One size does not fit all
- Takeaway is the seed; not the garden
- Much to learn from your colleagues
- No perfect system / process...

Caveats *(con't)*

- Institutional character dictates approach
 - Culture / climate / history
 - Size / mission
 - Centralized / decentralized
 - Public / private
 - Affiliated / Independent

Ideal Approach

- Budgeting should be integrated with planning and measurement
 - Approved budget is only a snapshot
 - Process is continuous
 - Always responding to new information
- All-funds budgeting
- Focus on accountability versus control
- Broadly participative process

Premise

- Planning is the hard part
 - When it's done well, budgeting and measurement are easy
- Effective planning identifies what is important and what's not
- Budget is the quantitative representation of what's important
- All resource allocation decisions should support what is important

Overall Objectives

- Satisfy mission
- Improve while achieving specific goals
- Maintain financial equilibrium
 - Achieve a balanced budget
 - Develop and nourish human capital
 - Preserve physical assets
 - Protect endowment purchasing power

What Really Matters?

- Resources
 - Dollars
 - Positions
 - Space
 - Technology
 - Planning, budgeting, and measurement must address all four

Accounting

- All activities / outcomes are reflected in financial statements
- Budget should correlate to financial statements
 - Same general formats
 - Same general rules, adjusted for operational requirements
 - Adjust for difference between cash basis (budgeting) and accrual basis (financial statements)

Budget Philosophies

- Focus on control, accountability, or both
 - Preference for accountability
- Centralized versus decentralized
- Top-down versus bottom-up
 - Combination
- All-funds versus solely unrestricted

Process Considerations

Types of Budgets

- Operating
- Capital
- Special initiatives
- Restricted
- Project
- Departmental
- And many more

Budget Models

- Incremental
- Formula
- Zero-based
- Responsibility center
- Special purpose
 - Initiative-based
 - Performance-based
- Hybrid

Incremental

- All budgets are adjusted by a specified percentage – either up or down
 - Easy to administer, most efficient model
 - Flawed because it assumes existing allocations are appropriate
 - Not linked to plans and no priorities are set
 - Fails to leverage opportunities

Formula

- Resource allocations are driven by quantitative factors such as enrollment, employment, space, etc.
- Tends to be more common among public institutions
- Relatively efficient
- Flawed unless formulas adjusted for priorities
- Formulas frequently become outdated

Zero-based

- Assumes no history and builds from there
- Identifies activities and related costs for each assuming certain outcomes
- Decisions are made based on the packages of activities and what they'll accomplish
- Rarely applied completely
- Occasionally used on a cyclical basis
- Fairly labor and paper intensive

Responsibility Center

- Numerous terms to describe system of “every tub on its bottom”
- Revenue centers “own” the revenues they generate and must fund their expenses – both direct and indirect – and pay taxes
- Cost centers funded from central revenues and taxes
- Risk that some units will act in ways that are not beneficial to larger institution

Initiative-based

- Special purpose budget model
- Funds taken “off the top” or generated through reallocation process; usually one-time funds
- Competitive process used to distribute resources
 - Priorities identified; criteria established; proposals received
 - Awards made, with appropriate follow-up

Performance-based

- Special purpose budget model
- Most common within public settings with performance criteria set by state or system
- Portion of available resources reserved for distribution to those that achieve certain levels of performance
- Usually only a small amount – 1 or 2 percent
- Intended to drive specific accomplishments

Hybrid

- Very few “pure” budget models in use
- Most are variations or combinations of the models just described
- Some work in combination
 - Incremental with incentive-based
 - Formula with zero-based on rotating basis
- Others simply a hodgepodge that varies from year to year