

**CALIFORNIA STATE UNIVERSITY  
CHANNEL ISLANDS**

**BUDGET REPORT  
FISCAL YEAR  
2007-2008**



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## STRATEGIC BUDGET COMMITTEE YEARLY CALENDAR

Develop University Wide Strategic Directives for Immediate (1 yr) and long term (3 yr) planning, including Assessments and Assumptions	June
Divisions evaluate previous years' efforts in meeting Strategic directions and goals	October
Funding Plan shared with SBC	November
Division and Unit Level Strategic Directions, including Assessments and Assumptions	November – December
Division Budgets Due to Budget Office	February – March
Divisional Budget Presentations	March – April
Present Budget to the President	May

## 2007 – 2008 PRESENTATION CALENDAR

### ***IN –DEPTH REVIEWS***

<b>Department</b>	<b>Document due to University Budget Office</b>	<b>Presentation to Strategic Budget Committee</b>
Advancement	February 12, 2007	February 19, 2007
Human Resources	February 12, 2007	February 19, 2007
Faculty Development	February 13, 2007	February 20, 2007
Academic Senate	February 13, 2007	February 20, 2007
Extended Education	February 13, 2007	February 20, 2007
Student Leadership	February 22, 2007	March 1, 2007
Recreation & Leisure	February 22, 2007	March 1, 2007
Activities & Organizations	February 22, 2007	March 1, 2007
Dean of Student Life	February 22, 2007	March 1, 2007

### ***DIVISIONAL BUDGET PRESENTATIONS***

<b>Department</b>	<b>Packet due to University Budget Office</b>	<b>Presentations to Strategic Budget Committee</b>
Finance & Administration	March 15, 2007	March 29, 2007
Office of the President	March 23, 2007	April 6, 2007
Information Technology	March 23, 2007	April 6, 2007
Student Affairs	March 30, 2007	April 13, 2007
Advancement	March 30, 2007	April 13, 2007
Academic Affairs	April 6, 2007	April 20, 2007

### ***STRATEGIC BUDGET COMMITTEE NEGOTIATIONS***

April 27, 2007 and May 4, 2007

### ***PRESENTATION TO THE PRESIDENT***

2<sup>nd</sup> week in May 2007

UPACC 2007/2008 Strategic Priorities:

**Strategic Priorities**

**INSTRUCTION**

- Balance new & existing academic programs
- Program Review
- WASC
- Facilitating Graduation

**IT**

- IT Security
- Maintenance support for teaching/learning, emerging technology, multi-media
- IT Disaster Recovery

**STUDENT SERVICES**

- Student Union
- Recruiting outreach
- VA issues
- International students
- Space: recreation, events, others
- Student health services

**SUPPORT SERVICES**

- Operations/maintenance for increased enrollment and events
- Advancement: data mining, planned giving, communication & marketing
- External funding (grants/advancement)

**Highest Priorities**

- ✓ Accessibility
- ✓ Administrative Systems/Web development/IT
- ✓ Student Retention
- ✓ Space/Physical Infrastructure
- ✓ Staffing to Support Growth
- ✓ Tenure Track Faculty Hires
- ✓ Training and Development

9/28/06  
UPACC

## Budgeting Overview

CSUCI annual operating budget is guided by the Strategic Budget Committee (SBC), through guidelines and processes developed over a period of time enabling the University to build a budget that fits with the University mission and strategic priorities. UPACC (University Planning and Coordination Council) advises the SBC annually on the strategic priorities of the University. As Channel Islands grows, these priorities will change to assist in accommodating student, faculty, staff, and infrastructure growth.

The current budgeting process is completed in two phases, first through the timelines listed in the previous section for the day to day operational funding of the University. The funding sources included are the general fund appropriations and student fee income now called the CI Operating Fund since the implementation of the Revenue Management Program in 2006/2007. It does not include any capital or construction funds, self support units, or miscellaneous trust accounts. The latter is required to be budgeted and will be presented later in this document; however the SBC does not currently review these budgets or spending.

Budgeting is very complex. The variety of sources and uses of the funds allocated or received at the University require specific compliance regulations. To ensure that the University is abiding by all the necessary regulations makes budgeting difficult. An effective process allows for the University to plan accordingly and use resources effectively, while meeting the university's goals and the rules and regulations that come with the sources of funding.

In-Depth reviews are completed annually for specific departments within divisions on a 5 year rotational cycle. These reviews are to be completed and used to determine if the departments are continuing to contribute to the mission and the goals of the university with current base funding.

To fully understand the budget process it is important to know that the University receives funding from a number of sources and that all of these funds are the property of the State of California. All the funds, regardless of source that run through the University's financial statements are covered by the same state rules, laws, and policies. This does not include funds spent through the University Auxiliary organizations which include California State University, Channel Islands Foundation; Associated Students, Inc.; and University Glen Corporation.

The largest source of funding is through the states general fund appropriation to the University. These funds are appropriated to the Chancellor's office and then passed down to us through SWATs (Systemwide Allocation Transfers). In fiscal year 2006/2007 the California State University System completed a major overhaul of the accounting for general fund appropriations. Part of this legislation allowed for campuses to deposit fees collected from students into local bank accounts as opposed to receiving the cash reappropriated from the state through an allocation process. This change will allow for University to build equity balances. Minor capital and Construction funds are still handled through the state as they were prior to RMP (Revenue Management Program). Other funds include parking, housing and continuing education which are considered self support funds.

The word “funds” has multiple meanings, while it sometimes is money or revenue, other times it determines how the money is recorded and controlled. Different funds within the State of California have different rules and laws. Below is a listing of some of the most commonly used funds at the University.

**Operating Fund (previously known as the General Fund)**

This fund is used to record the transfer in of appropriated funds from the States annual allocation to the CSU and fees collected from students. The main source, as mentioned above comes from the appropriation. The use of this fund is to record the revenues and expenditures that are to support the day-to-day operations of the University including instruction, student services, administration, and facilities. This fund is the main focus of the University’s Strategic Budget Committee.

**Lottery Education Fund**

These funds are generated through California State Lottery sales and a portion is allocated to the University. These funds are to be used to supplement, not replace Operating Funds and must be used for expenses directly related to the instruction of students.

**Housing Revenue Fund**

These funds are generated from fees paid by students residing in the student resident halls on campus. The funds collected are to support the operations of the resident halls as well as pay back bonds issued for construction of the buildings. (Self-Support Unit)

**Parking Revenue Fund**

These funds are generated from the fees paid by students, faculty, staff and guests to park in the University’s parking lots. These funds collected are to support the day-to-day operations, including the maintenance of parking lots and parking staff; as well and make any parking related bond payments. Revenue generated from parking citations must be used to support alternative transportation. (Self-Support Unit)

**Continuing Education Revenue Fund (CERF)**

These funds are generated from fees paid by students enrolled in Continuing Education courses. Funds must be used to support the administration, faculty and staff and the Extended Education Program. (Self-Support Unit)

**Capital Outlay**

These funds are appropriated funds from the state and are to be used for construction of projects specified. These funds are typically proceeds from the sale of bonds through initiatives in statewide measures. Capital Outlay are considered Minor if less than or equal to \$400,000 and Major if greater than \$400,000.

**Systemwide Revenue Bond Funds**

These funds are used for major construction on campus, currently Channel Islands has two major projects funded through systemwide revenue bonds, these are the Library and Anacapa

Village. As the campus renovates and builds new buildings additional systemwide revenue bond dollars are expected to come to campus. These funds are to be used for all construction costs and costs to get the building placed into service, including furniture.

### **Functional Classification**

In a higher education environment, the annual expenditure budget allocation is based on allocating expenditures by functional classifications such as instruction, research, etc. Below is a brief description:

#### **Instruction**

The instruction category includes expenses for all activities that are part of an university's instruction program. Expenses for credit and noncredit courses; academic, 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.

#### **Public Service**

The public service category includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services.

#### **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, 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.

#### **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).

### **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.

### **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.

## 2007-08 CSUCI Facts and Figures

<p>Budgeted FTES: 2,957</p> <p>Current Enrollment Figures  Fall FTES: 3,038  Fall Headcount: 3,599  Funded Target: 2,957</p> <p>Projected General Fund (GF) Budget:  General: \$56,624,334</p> <p>Projected GF Budget Breakdown:  Fee Revenue: \$8,905,814  State Appropriation: \$47,718,520  Total: \$56,624,334</p> <p>Majors:  Art  Biology  Business  Chemistry  Communication  Computer Science  Economics  English: Literature &amp; Writing  Environmental Science &amp; Resource Mgmt  History  Liberal Studies  Mathematics  Nursing  Performing Arts  Political Science  Psychology  Sociology  Spanish</p> <p>Divisions:  Academic Affairs  Finance &amp; Administration  Office of the President  Student Affairs  Advancement  Information Technology (for budget purposes only,  dual reporting to AA &amp; FA)</p>	<p>Current Capital Projects:</p> <p>Revenue Bond:  John Spoor Broome Library  Total Project Cost: \$56,000,000  Estimated Completion: January 2008</p> <p>Other Capital:  Infrastructure Project: \$2,533,000  ADA Improvements: \$126,000  Capacity Space &amp; MCO: \$468,000  Roof Repair &amp; Resurfacing: \$1,688,000  Switch Replacement: \$1,967,000  Bookstore/Bell Tower/Sage Hall  Improvements: \$490,000  Generator: \$575,000  Energy Project: \$263,485  Library Group II: \$3,074,000  Telecom Renewal &amp; Window  Replacement: \$2,607,000  Classroom &amp; Faculty Renovations: \$939,000  Nursing Facility Improvements: \$1,216,000  Entrance Road: \$791,000</p> <p>Future Projects:  North Hall Remodel</p> <p>Lottery Funds:  Projected Revenue: \$130,000</p> <p>State University Grants:  Projected Scholarships: \$ 1,607,300</p>
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CALIFORNIA STATE UNIVERSITY, CHANNEL ISLANDS  
2007 - 2008 GOVERNOR'S BUDGET

2006 - 2007 General Fund Revised Base Budget	35,201,610
2006 - 2007 Adjustments	<u>3,370,900</u>
2006 - 2007 General Fund Adjusted Base Budget	38,572,510

2006-2007 Base Budget Changes

Mandatory Costs

Health Benefit Cost Increase	318,000
SSI Compensation	36,000
New Space Cost Increase	1,218,000
Energy Cost Increase	<u>34,000</u>
Subtotal Mandatory Cost Adjustments	1,606,000

Enrollment Growth 2,441,000

Financial Aid (199,600)

Compensation 1,440,000

Long Term Need

Deferred Maintenance	<u>19,000</u>
Subtotal Long Term Need	19,000

Total Base Budget Increases 2007-2008 5,306,400

SubTotal 2007-2008 General Fund Budget 43,878,910

Budget Plan Fee Income Offset (938,000)

2007 - 2008 General Fund Budget 42,940,910

One-Time Utilities Allocation from CO 800,000

One-Time Additional 489\* FTES Allocation from CO 3,977,610

47,718,520

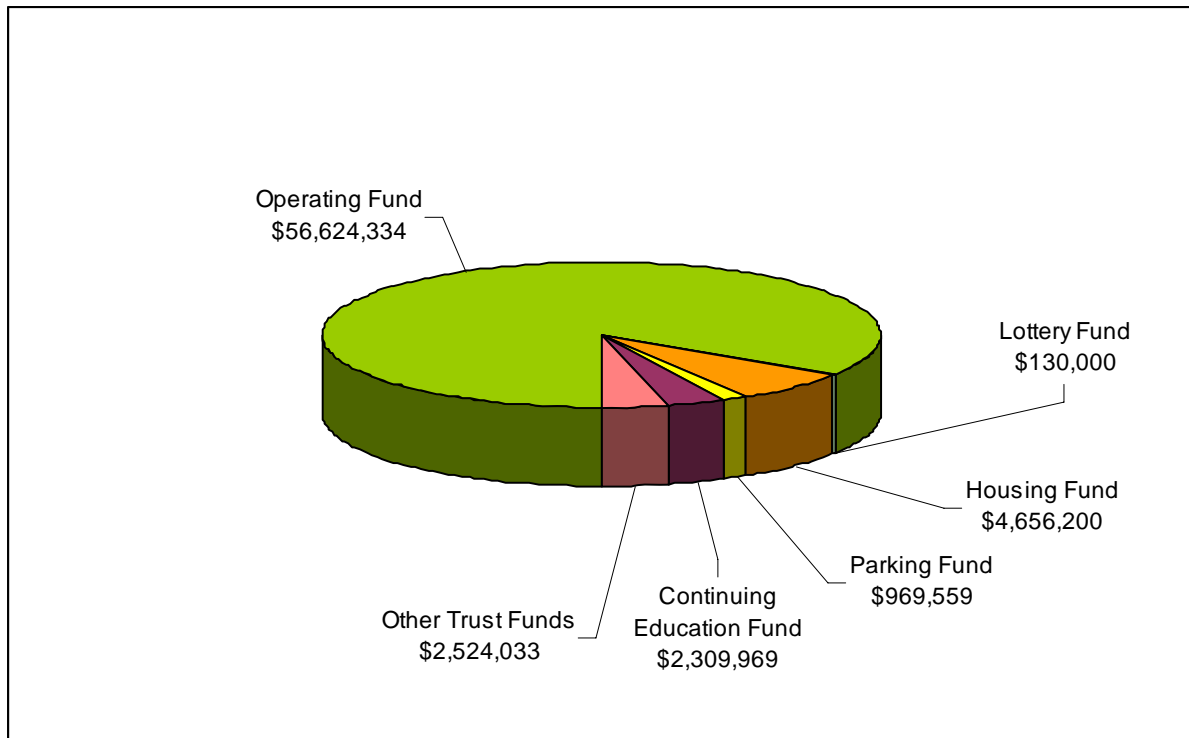
\*estimated

CALIFORNIA STATE UNIVERSITY, CHANNEL ISLANDS  
2007 - 2008 STATE UNIVERSITY FEE BUDGET

2006 - 2007 State University Fee Budget	2350 FTES	6,674,898
2007 - 2008 Enrollment Growth (10% increase)	607 FTES	<u>2,230,916</u>
2007 - 2008 State University Fee Budget		<u><u>8,905,814</u></u>

CALIFORNIA STATE UNIVERSITY, CHANNEL ISLANDS  
BUDGET by FUND  
2007 – 2008

	<u>Revenue</u>
Operating Fund	56,624,334
Lottery Fund	130,000
Housing Fund	4,656,200
Parking Fund	969,559
Continuing Education Fund	2,309,969
Other Trust Funds	2,524,033
	<u><u>67,214,095</u></u>



OPERATING FUND BASE BUDGET SUMMARY  
2007 – 2008

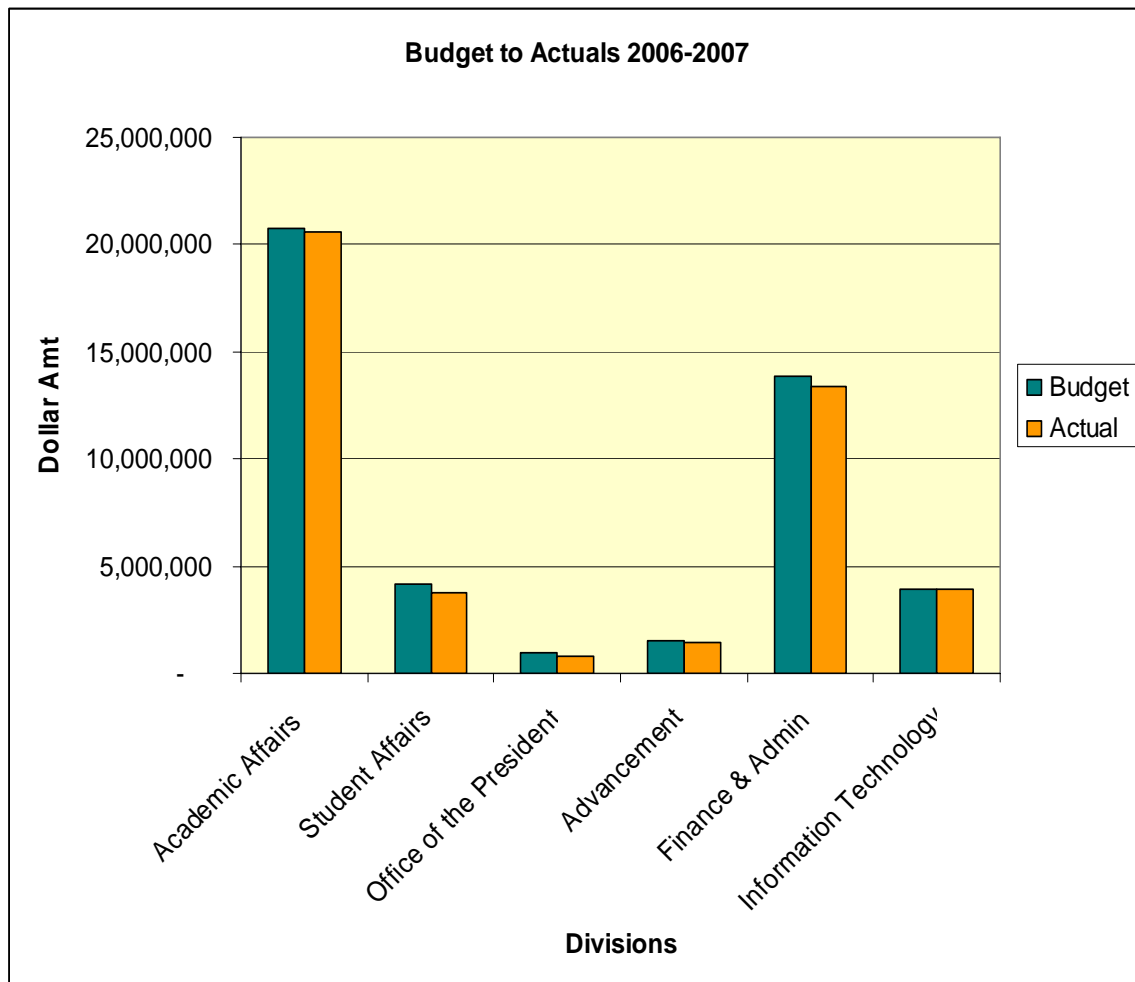
GENERAL FUND ALLOCATION	47,718,520
STATE UNIVERSITY FEE	8,905,814
	<u>56,624,334</u>
REVENUES & REIMBURSEMENTS	
Application Fees	305,500
Other Student Fees*	34,450
Other Receipts	411,091
Reimbursements	994,804
Chargebacks	257,000
Total Revenues & Reimbursements	<u>2,002,845</u>
Total Spending Authority	<u><u>58,627,179</u></u>
EXPENDITURES (by division)	
Office of the President	1,147,805
Academic Affairs	26,353,711
Advancement	1,782,909
Finance & Administration	17,410,138
Information Technology	4,535,617
Student Affairs	5,146,484
Total Division Expenditures	<u>56,376,664</u>
Scholarship	1,607,300
PC Refresh	250,000
Unallocated**	393,216
Total Expenditures	<u><u>58,627,180</u></u>
FUND BALANCE	<u><u>0</u></u>

\*Other Student Fees include Late Registration Fees, Other Mandatory Fees and Miscellaneous Fees

\*\*set aside for CSUEU raises. Raises expected to be approx \$100,000 more than set aside.

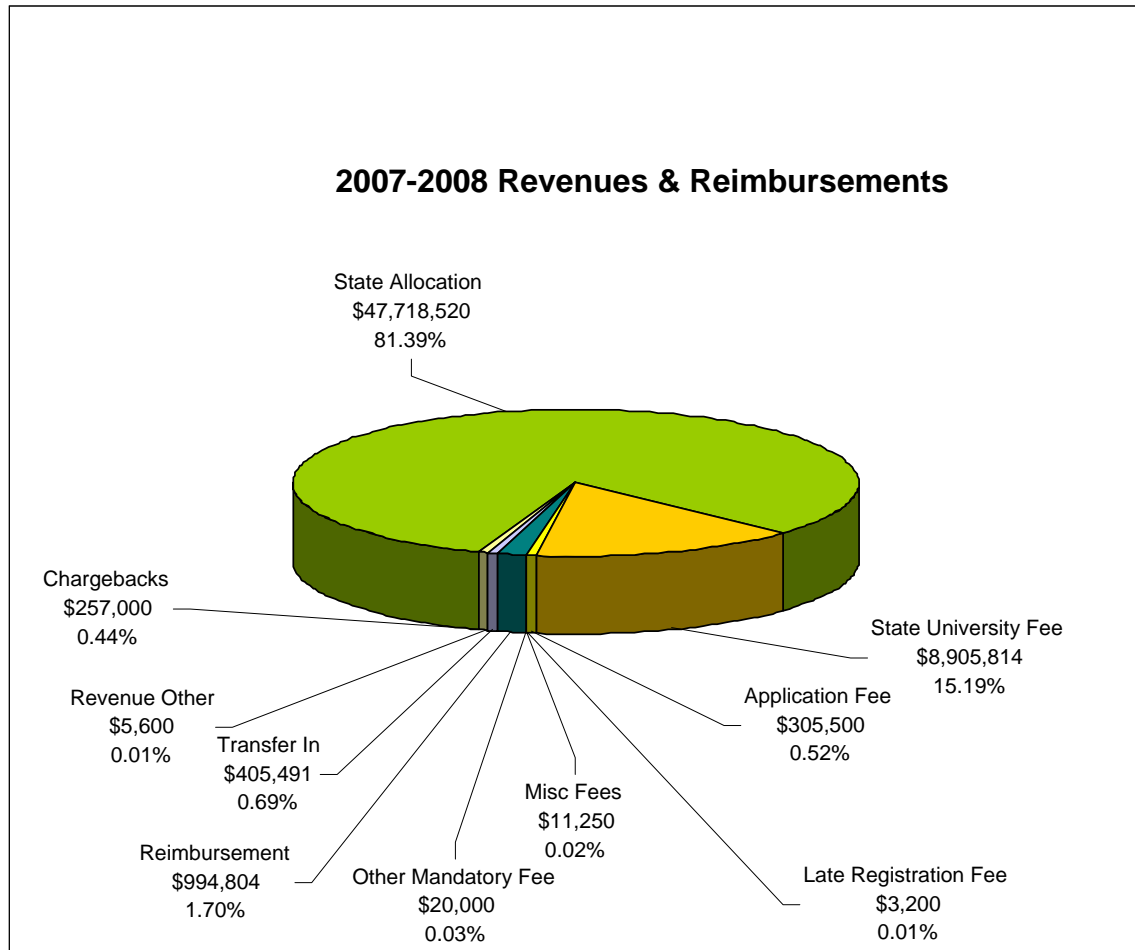
DIVISIONS  
OPERATING BUDGET RECAP  
Budget to Actuals  
2006-2007

	06 Budget	06 Actuals
Academic Affairs	20,717,432	20,611,590
Student Affairs	4,142,736	3,794,554
Office of the President	976,992	831,724
Advancement	1,516,418	1,407,145
Finance & Admin	13,896,074	13,379,634
Information Technology	3,943,978	3,908,845
	<u>45,193,630</u>	<u>43,933,492</u>



**OPERATING FUND**  
**Revenues and Reimbursements Budget**  
**2007-2008**

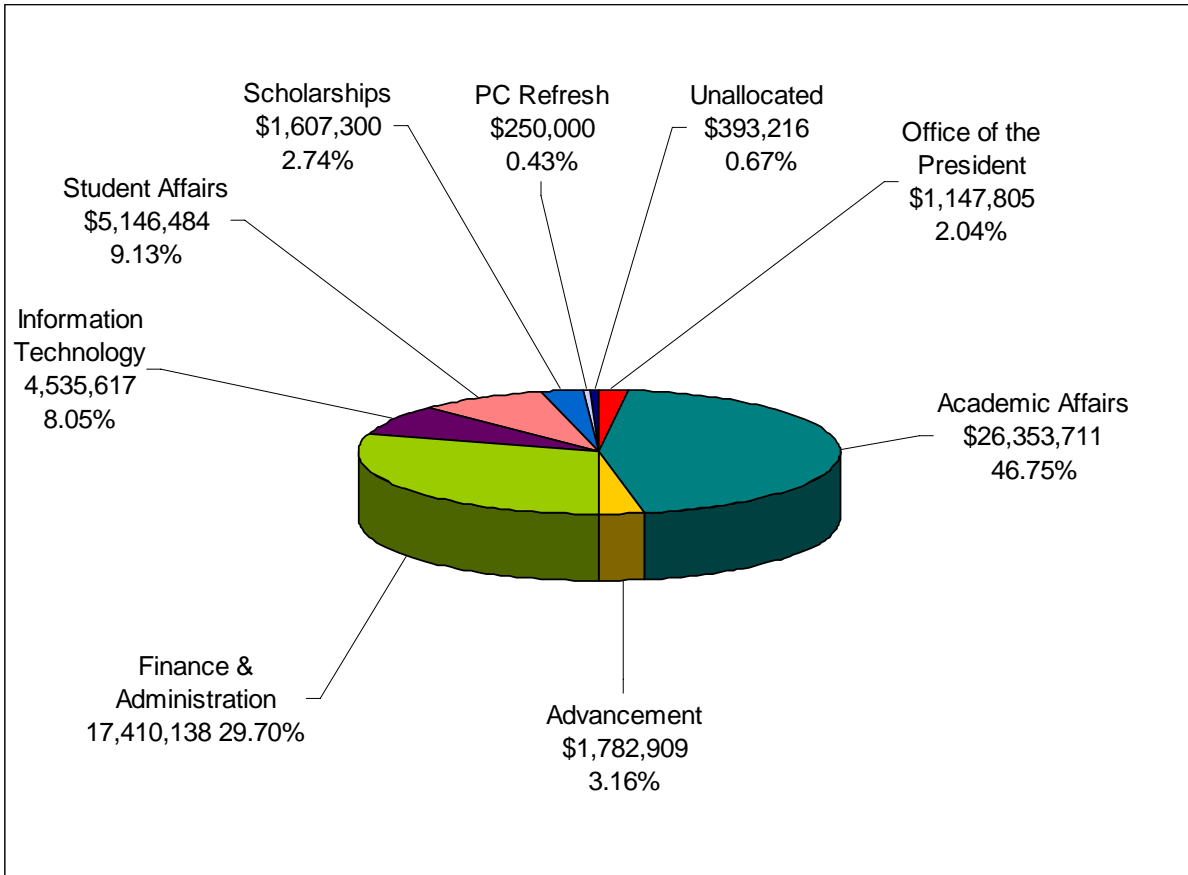
State Allocation	47,718,520
State University Fee	8,905,814
Application Fee	305,500
Late Registration Fee	3,200
Misc Fees	11,250
Other Mandatory Fee	20,000
Reimbursement	994,804
Transfer In	405,492
Revenue Other	5,600
Chargebacks	257,000
	<u>58,627,180</u>





OPERATING FUND  
Expenditure Budget  
2007-2008

Office of the President	1,147,805
Academic Affairs	26,353,711
Advancement	1,782,909
Finance & Administration	17,410,138
Information Technology	4,535,617
Student Affairs	5,146,484
Scholarships	1,607,300
PC Refresh	250,000
Unallocated	393,216
	<u>58,627,180</u>

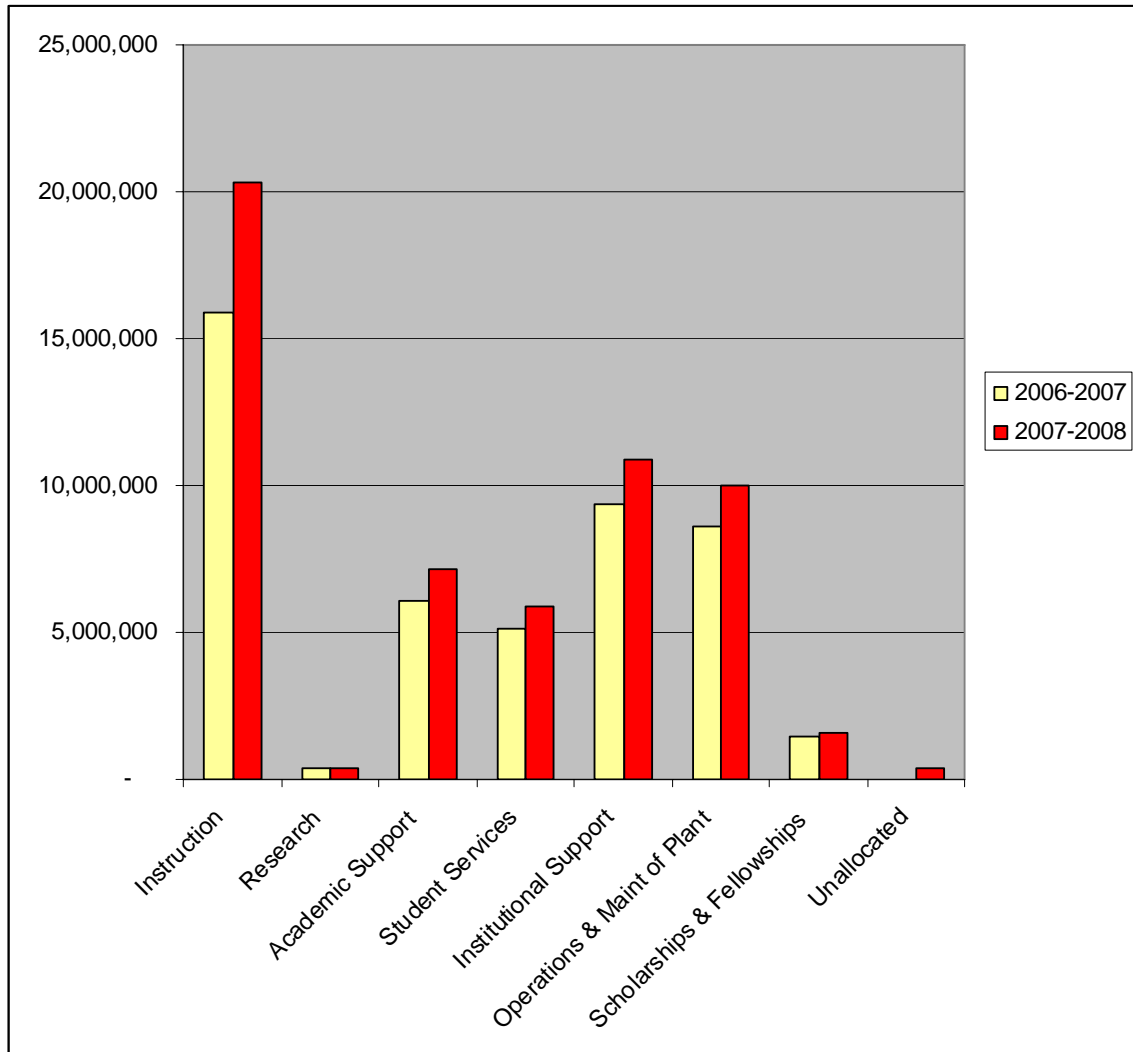


# 2007-2008 OPERATING FUND

Academic Affairs	Programs	18,620,768
	Provost	4,523,100
	Centers	176,372
	Dean	3,033,472
		<hr/> 26,353,712
Student Affairs	Vice President of Student Affairs	1,472,843
	Student Life	1,411,733
	Enrollment	2,261,909
	Housing	-
		<hr/> 5,146,485
Administration		
Office of the President		1,147,805
Advancement	Advancement	1,130,268
	Marketing	652,641
		<hr/> 1,782,909
Finance & Administration	Vice President for Finance & Admin	501,153
	Finance	2,029,239
	Human Resources	2,220,270
	OPC	10,260,501
	Public Safety	2,398,973
		<hr/> 17,410,136
Information Technology	IT Maintenance	608,772
	IT Services	3,926,845
		<hr/> 4,535,617
Scholarships		1,607,300
PC Refresh		250,000
Unallocated		393,216
		<hr/> <hr/> 58,627,180

OPERATING BASE  
by Programmatic Area

	2006-2007	2007-2008
Instruction	15,916,062	20,319,965
Research	386,010	410,619
Academic Support	6,057,809	7,160,504
Student Services	5,096,301	5,867,417
Institutional Support	9,344,318	10,863,728
Operations & Maint of Plant	8,581,130	10,001,585
Scholarships & Fellowships	1,431,900	1,607,300
Unallocated	393,216	
	<u>46,813,529</u>	<u>56,624,334</u>



OPERATING FUND BASE ALLOCATION SUMMARY  
BY DIVISION  
2007 – 2008

<u>Division</u>	<u>FTE</u>	<u>Salaries</u>	<u>Operating</u>	<u>Total</u>
Office of the President	6.00	\$ 934,999	\$ 212,806	\$ 1,147,805
Finance & Admin.	141.83	\$ 11,489,737	\$ 5,920,401	\$ 17,410,138
Student Affairs	55.00	\$ 4,727,739	\$ 418,745	\$ 5,146,484
Advancement	15.00	\$ 1,454,542	\$ 328,367	\$ 1,782,909
Academic Affairs	231.38	\$ 25,089,449	\$ 1,264,262	\$ 26,353,711
Information Technology	33.00	\$ 3,491,059	\$ 1,044,558	\$ 4,535,617
Scholarships			\$ 1,607,300	\$ 1,607,300
PC Refresh			\$ 250,000	\$ 250,000
Unallocated		\$ -	\$ 393,216	\$ 393,216
	<u>482.21</u>	<u>\$ 47,187,525</u>	<u>\$ 11,439,655</u>	<u>\$ 58,627,180</u>

OPERATING FUND FULL-TIME EQUIVALENT SUMMARY  
BY DIVISION  
2007-2008

<u>Division</u>	<u>Faculty</u>	<u>Management</u>	<u>Staff</u>	<u>Total</u>
Office of the President	-	2.00	4.00	6.00
Finance & Admin.	-	29.50	112.33	141.83
Student Affairs	1.00	14.00	40.00	55.00
Advancement	-	8.00	7.00	15.00
Academic Affairs	150.90	18.06	62.42	231.38
Information Technology	-	4.00	29.00	33.00
	151.90	75.56	254.75	482.21

CSUCI HISTORICAL JULY BUDGETS  
03/04 - 07/08

Department	<u>2003/2004</u>	<u>2004/2005</u>	<u>2005/2006</u>	<u>2006/2007</u>	<u>2007/2008</u>
Academic Affairs	\$14,487,031	\$16,218,446	\$19,030,119	\$21,050,448	\$26,088,763
Advancement	\$1,051,320	\$1,243,559	\$1,437,218	\$1,559,078	\$1,763,409
Finance & Administration	\$9,032,887	\$10,820,989	\$11,930,239	\$12,985,154	\$16,210,774
Info Tech	\$1,770,637	\$2,428,005	\$2,749,712	\$3,524,869	\$4,353,617
President	\$963,791	\$919,952	\$950,940	\$993,507	\$1,147,805
Student Affairs	\$3,352,572	\$3,809,819	\$3,852,281	\$4,156,246	\$4,809,451
Scholarships	\$1,120,000	\$1,171,200	\$1,162,500	\$1,431,900	\$1,607,300
Unallocated					\$393,216
PC Refresh					\$250,000
Total Operating	<u>\$31,778,238</u>	<u>\$36,611,970</u>	<u>\$41,113,009</u>	<u>\$45,701,202</u>	<u>\$56,624,335</u>