

San Francisco State University

2013-14 Budget

October 2013

Budget Administration & Operations



SF STATE

Summary of the Governor's 2013-14 State Budget

Balanced Budget

- \$96.3 Billion spending plan which include \$1.1 Billion in reserve
- Multi-year budget plan expected to remain balanced in future years
- Reinvests in education with the passage of Prop 30 (temporary taxes)
 - Increase in Prop 98 Funding (K-12) from \$47.2 Billion in 11-12 to \$67.1 Billion in 16-17
 - New school funding allocation formula, additional \$2.1 Billion beginning in 13-14
 - Funding increase for CSU and UC
 - Funding of Middle Class Scholarships
- Affordable expansion of federal health care reform
- Increase funding for social programs

Achieving Fiscal Balance

- Made difficult programmatic spending cuts over the past two years in education, corrections, and health and human services to achieve a fiscal balance
- New temporary tax revenues from Proposition 30 helped achieve a balance budget
- Continue to pay down Wall of Debt, projections show debt to be reduced to \$5 billion by end of 2016-17

Fiscal Risks Remain

- The sunset of temporary sales and incomes taxes (Prop 30, Governor's tax initiative) in 2016-17
- Unfunded liabilities in the state's Unemployment Insurance Fund, and liabilities in retiree health costs, pension systems, and rising health care costs
- Federal budget, sequester, and debt ceiling



Summary of Governor's 2013-14 Budget and Multiyear/Performance Plan California State University

1. Multiyear State Support for Higher Education for the next four years - "5544 plan"

- a) 5% funding increase for the first two fiscal years and 4% in the latter two fiscal years for CSU
- b) \$125.1 million in State Support Funding for 2013-14
 - \$48.2M mandatory cost increases (health benefits, new space, and energy)
 - \$38.0M compensation increase "pool"
 - \$21.7M enrollment growth
 - \$10.0M bottleneck courses through the use of technology and online courses
 - \$7.2M graduation initiatives and student success

2. Expectation of No Tuition Fee Increases for the next four years

CSU expected to maintain current tuition and fee levels through 2016-17

3. Middle Class Scholarships

Qualified students receive up to 40% of the amount charge for tuition fees
Household income between \$100K to \$150K
Commencing 2014-15 (to be phased in over several years)

4. Retirement Contribution Costs

Freeze state appropriation funding for retirement costs based on 2013-14 payroll costs, CSU will be responsible for any additional retirement costs above 2013-14 levels

5. Performance Targets



California State University 2013-14 Budget

FY 2012-13 Budget	\$ 2.01 Billion
2012-13 Retirement Adjustment	51 Million
	<hr/>
2012-13 Revised General Fund	2.06 Billion
Buyout of 12-13 Tuition Fee Rate Increase Adjustment	125 Million
Other Adjustments	18 Million
2013-14 General Fund Increase	125.1 Million
	<hr/>
FY 2013-14 GF Budget Appropriation	\$ 2.3 Billion



SF State 2013-14 Budget



2012-13 Budget

Let us take you back for a moment

(in millions)

Passing of Proposition 30

	Fiscal Year 2012-13	
	Pre-Election	Post-Election
General Fund Allocation	\$87.2	\$104.6
Tuition Fees (Pre-election)	161.7	161.7
Revenue Decrease (9.1% Tuition Fee Rollback)		(13.0)
Total Tuition Fees (Post-election)		148.7
Other Revenues, Fees, & Reimbursements	42.2	42.2
Total Projected Budgeted Revenues	\$291.1	\$295.5
Projected Budgeted Expenditures (includes Tuition Fee Discount)	306.4	306.4
Tuition Fee Discount Adjustment (reduction)		(4.5)
Total Projected Budgeted Expenditures	\$306.4	\$301.9
Total Projected Structural Deficit	(\$15.3)	(\$6.4)



2013-14 Operating Budget Impact

(in millions)

2012-13 Structural Deficit **(\$6.4)**

Additional Operating Expenditures:

Retirement Rate Increase (3.4)

Health Rate Increase (2.4)

Other Adjustments* (1.1)

Non-General Fund Summer 2013 (5.0)

Total Budget Impact **(\$18.3)**

*such as Financial Aid, Space, Energy, Tuition Discount, and Tuition Revenue Adjustments



2013-14 Operating Budget Solutions

(in millions)

Total Budget Impact	(\$18.3)
Solutions:	
Share of \$125M (Tuition Fee Rollback)	8.4
Retirement	3.4
Health	2.4
Other Funding Adjustments*	0.7
Enrollment Growth (+274 FTES)	1.3
Non-General Fund Summer 2013	5.0
Campus Tuition Revenue Adjustment	1.3

Total Budget Solutions	22.5
Total Available Budget Funding	\$ 4.2

*such as State Interest Assessment, Gross Tuition Revenue, Space and Energy Adjustments



2013-14 Available Budget Funding

(in millions)

Total Available Budget Funding	\$ 4.20
2013-14 Allocation Funding	
Academic Affairs	(3.10)
Administration & Finance	(0.36)
Office of the President	(0.10)
Student Affairs/Enrollment Management	(0.54)
University Advancement	-
Total Allocation Funding	(\$4.20)



SF State

2013-14 State Appropriation Funding

(in millions)

	FTES	
2012-13 General Fund Base	22,800	\$104.6
 <i>2013-14 Funding</i>		
Share of \$125M (Tuition Fee Rollback)		8.4
Retirement Adjustment		3.4
Health Rate Increases		2.4
State Interest Assessment, Energy & Space		.7
Enrollment Growth net of Financial Aid (+274 FTES)		.8
 <i>Total 2013-14 Funding</i>		<hr style="width: 10%; margin-left: auto; margin-right: 0;"/> 15.7
 2013-14 General Fund Base Allocation	 23,074	 \$120.3



SF State
2013-14 Operating Fund
Projected Revenues
(in millions)

General Fund Allocation	\$ 120.3
Tuition Fees	150.0
Nonresident Tuition	15.8
Application Fee	1.8
CEL Summer, AY Support, Cost Allocation (\$5M, \$1.0M, \$1.0M)	7.0
Reimburse Released Time	3.1
Federal Work Study and Reimbursements	1.7
Other Fees & Sources	5.6
	—————
2013-14 Projected Revenues	\$ 305.3



SF State

2013-14 Operating Budget

(in millions)

	<u>2012-13</u>	<u>2013-14</u>
General Fund Allocation	\$104.6	\$120.3
Tuition Fees	148.7	150.0
Other Revenues, Fees, & Reimbursements	42.2	*35.0
Total Projected Budgeted Revenues	\$295.5	\$305.3
Total Projected Budgeted Expenditures	\$301.9	\$305.3
Total Projected Balance/(Structural Deficit)	(\$6.4)	\$ -

*In 2013-14, Student Health Services pass-through revenue and expense not included



SF State
2013-14 Budget
General (Operating) Fund
Expenditure Categories

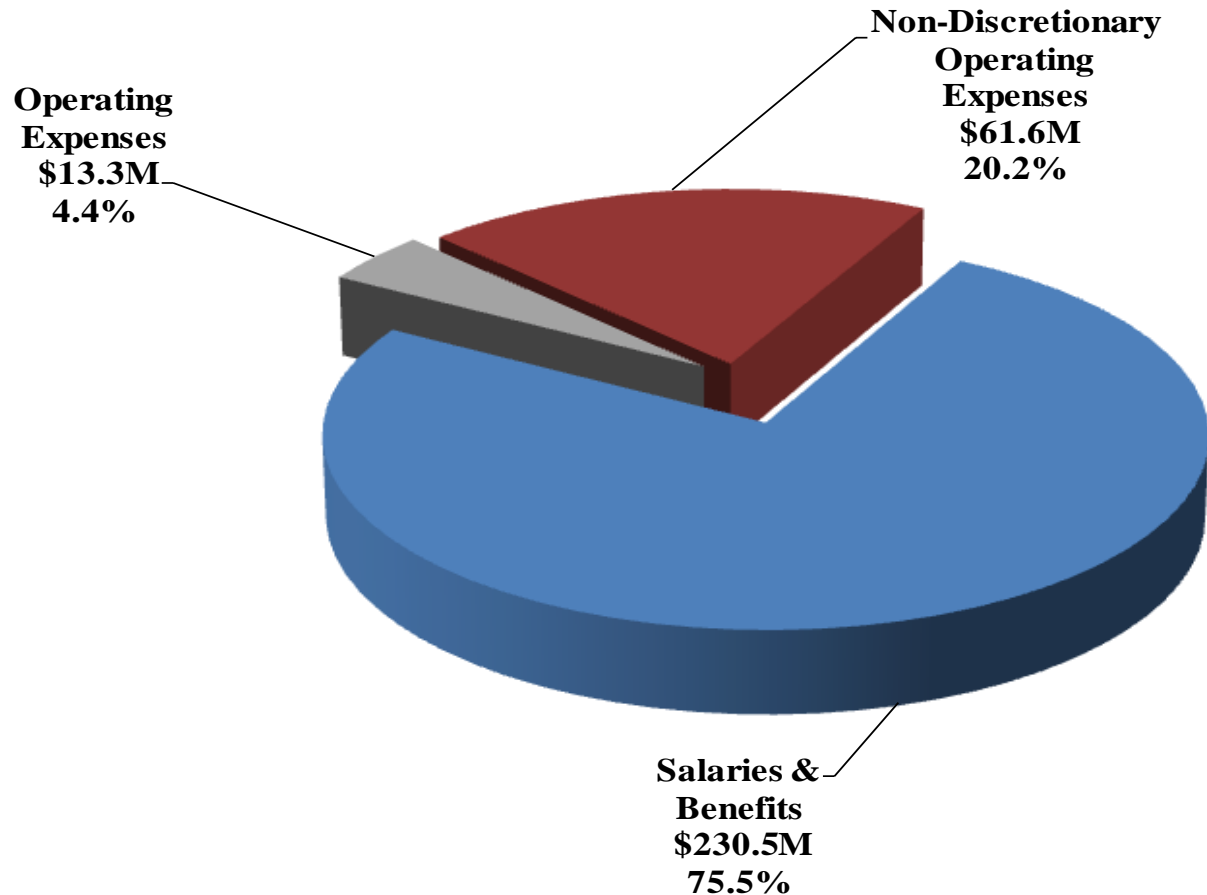


SF State

2013-14 Operating Budget

Expenditure Categories

How dollars are spent?



Total : \$305.4M

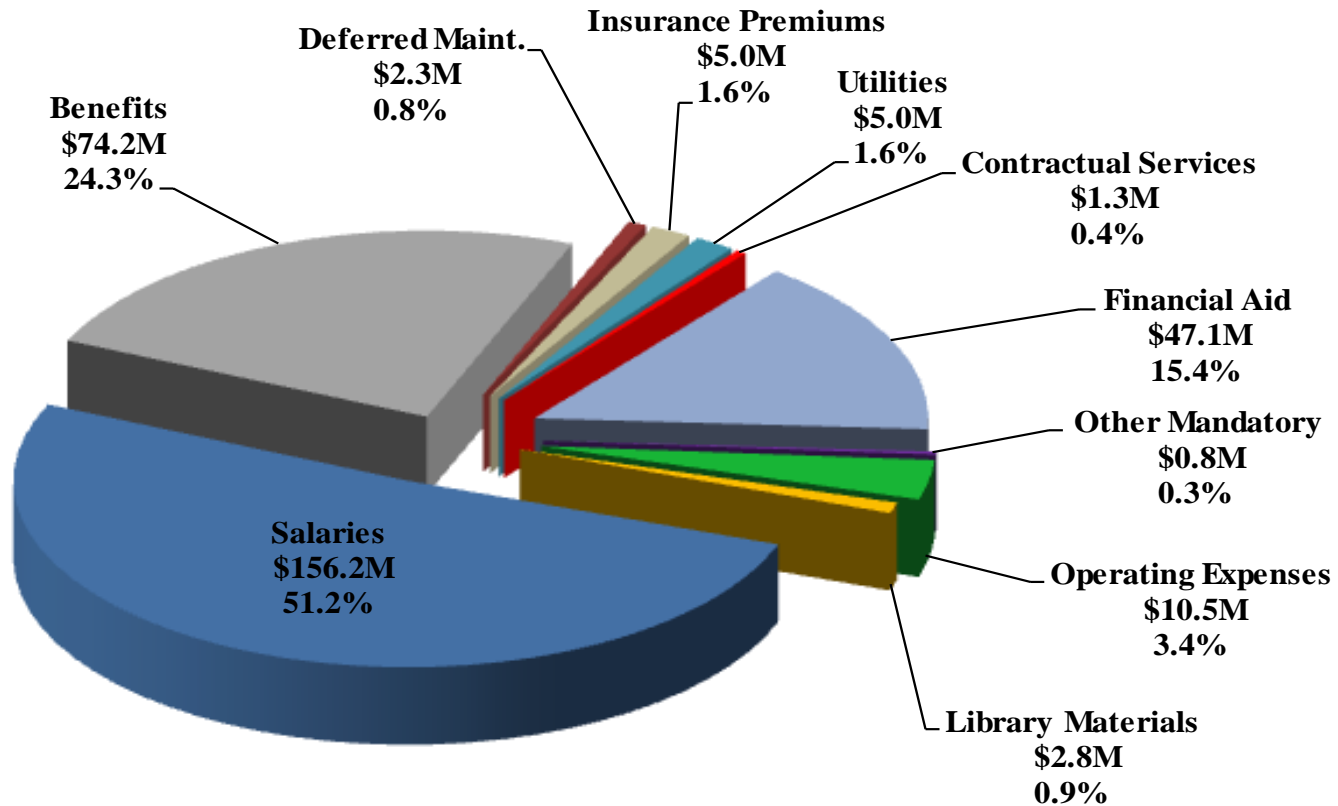


SF State

2013-14 Operating Fund Budget

Expenditure Categories

How dollars are spent?



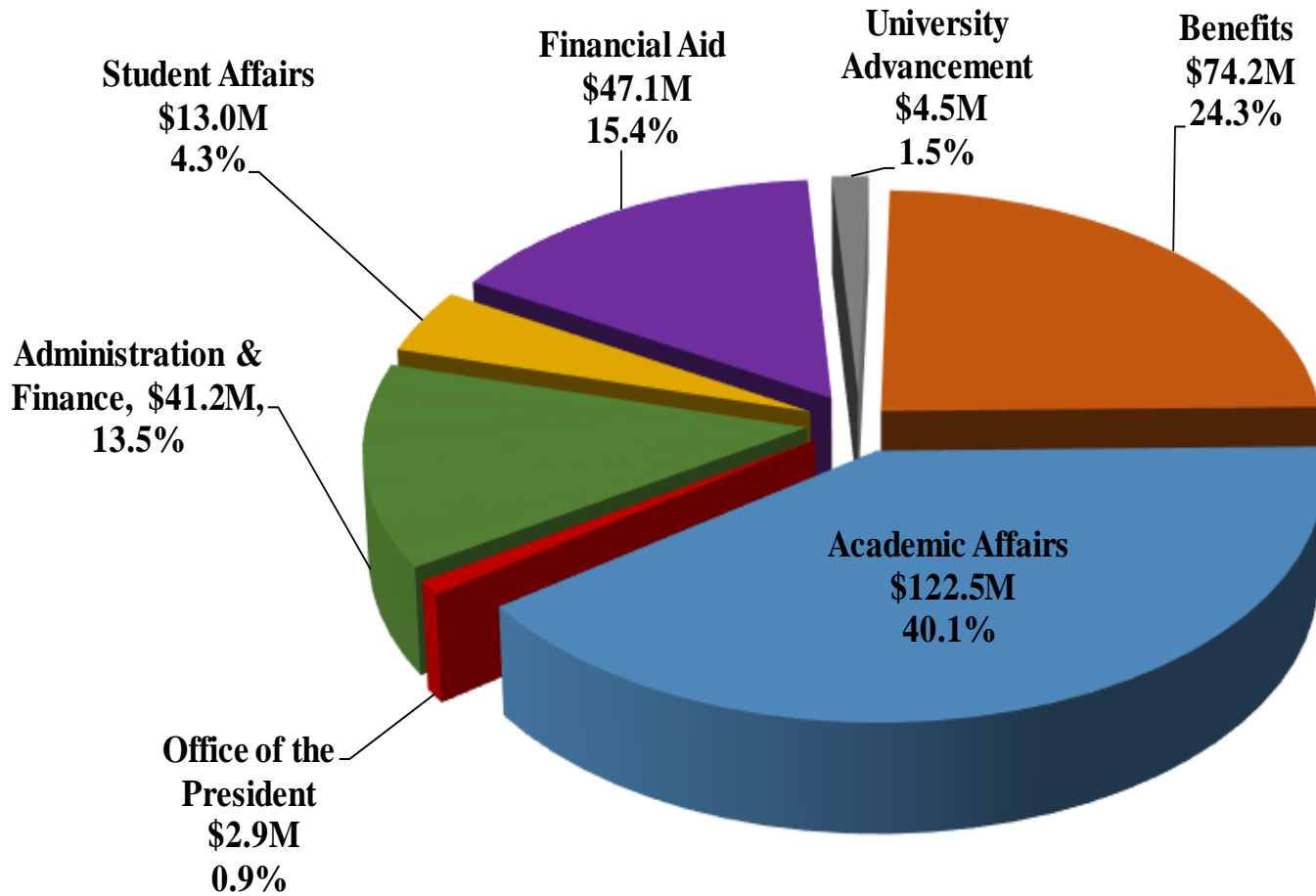
Total: \$305.4M



SF State

2013-14 Operating Budget

by Cabinet, Benefits, & Financial Aid



Total Operating Budget: \$305.4M



SF State

2013-14

General Fund, Self-Support, & Enterprise Fund Budgets
Understanding the University's Budget

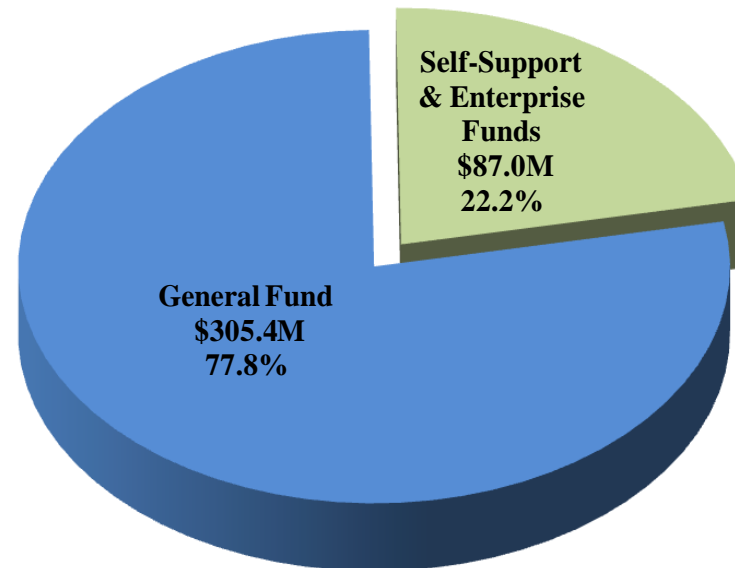


SF State 2013-14 General, Self-Support, & Enterprise Fund Budgets

Understanding the University's Budget

The campus budget consists of multiple components that are administered as separate budgets due to the nature of their funding and restrictions:

- General (Operating) Fund
- Self-Support Fund
- Enterprise Fund



Total: \$392.4M



SF State 2013-14 General, Self-Support, & Enterprise Fund Budgets

Budget Components

General (Operating) Fund

Revenue sources: state appropriation, tuition fees, nonresident tuition, application fees, other revenues

Housing

Revenue sources: residence halls, rental revenues from UPS & UPN, conference revenues, other revenues

Continuing Education

Revenue sources: course revenue and non-course revenues

Student Health Services

Revenue sources: student health and facility fees, other revenues

Athletics

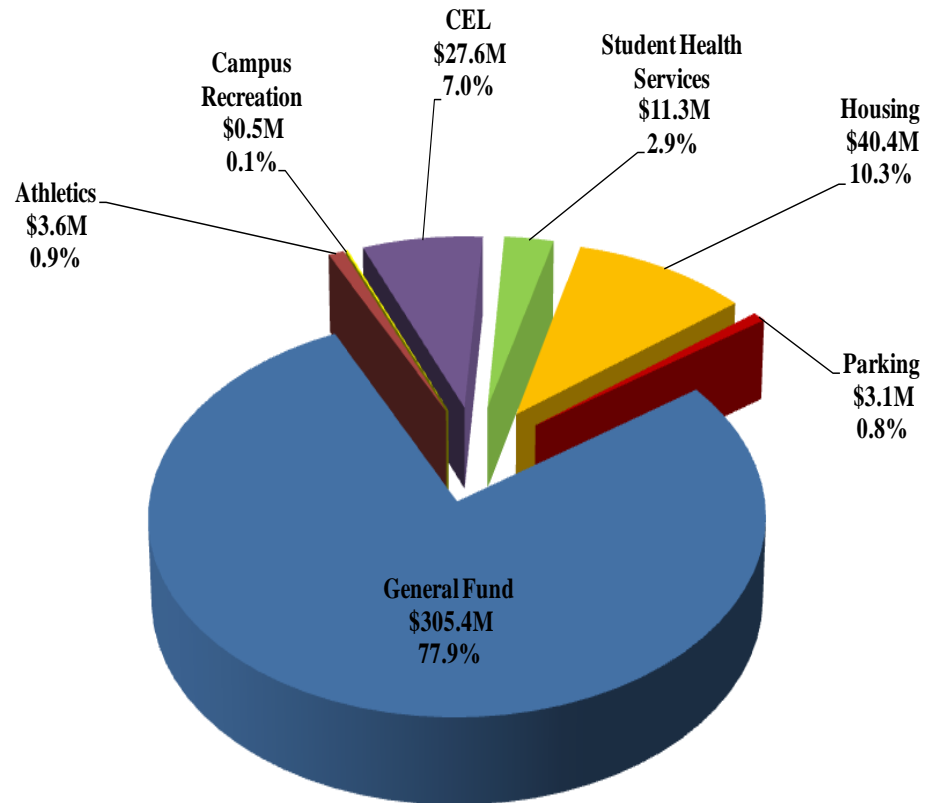
Revenue sources: student Athletic fees, other revenues

Parking & Transportation

Revenue sources: parking fees, permits, and citations

Campus Recreation

Revenue sources: student Athletic fees, other revenues



Total: \$392.4 M

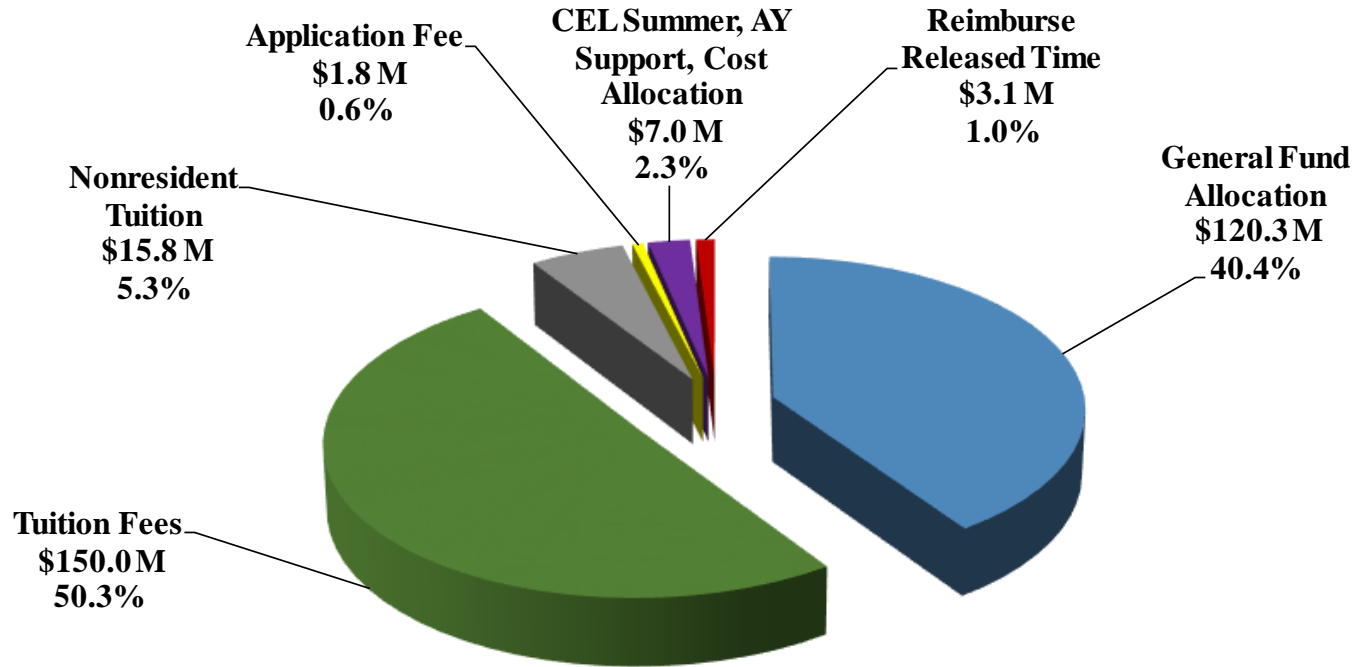


SF STATE

SF State

2013-14 Projected Budget Revenues

General (Operating) Fund



Total: \$305.4M

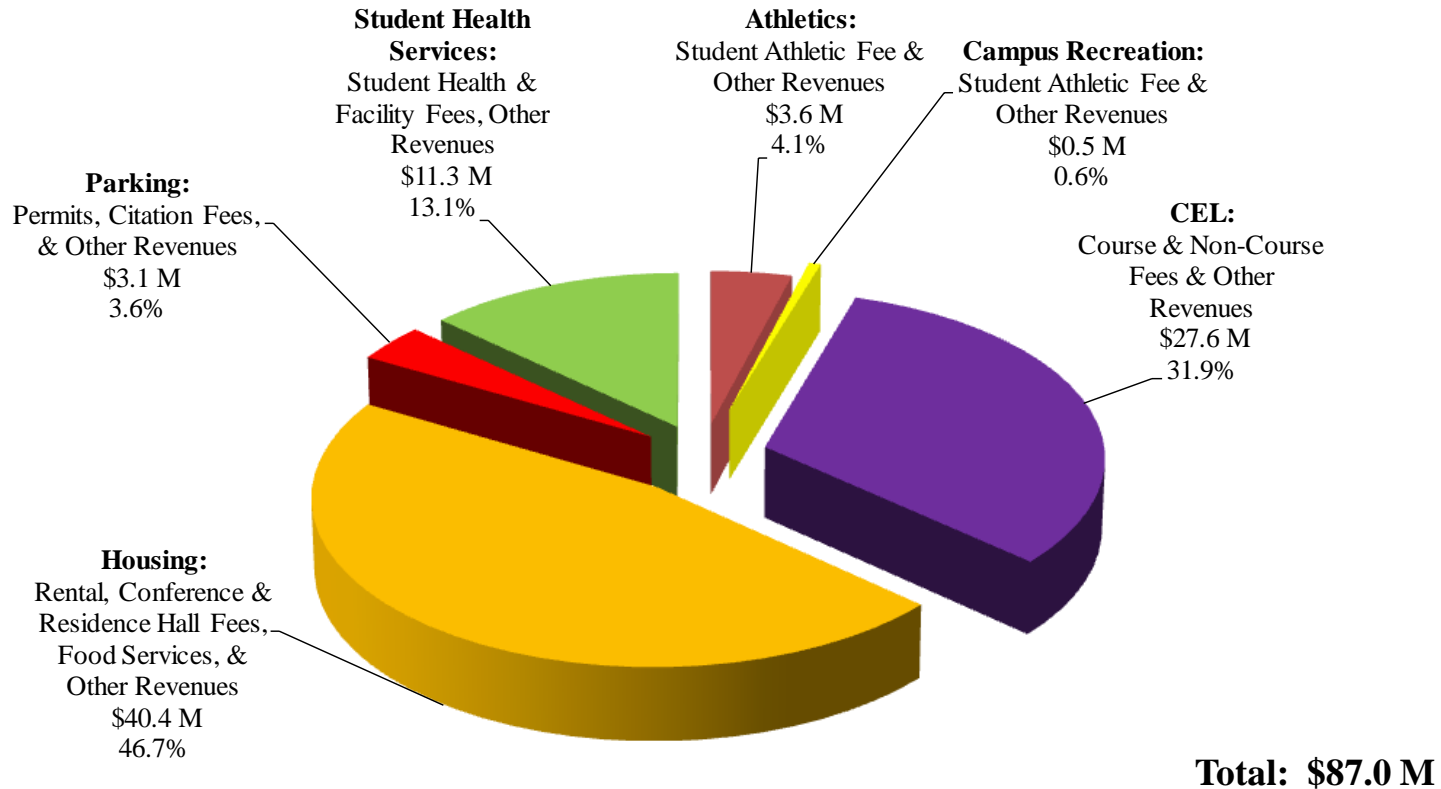
The general (operating) fund budget is funded largely by state appropriation, tuition fees, nonresident tuition, reimburse released time, CEL support, and other revenues. Expenditures includes salaries & benefits for faculty, staff, and students, maintenance and operations of the university, and student support services (for example: library, admissions, registrar, advising).



SF State

2013-14 Budget Revenues

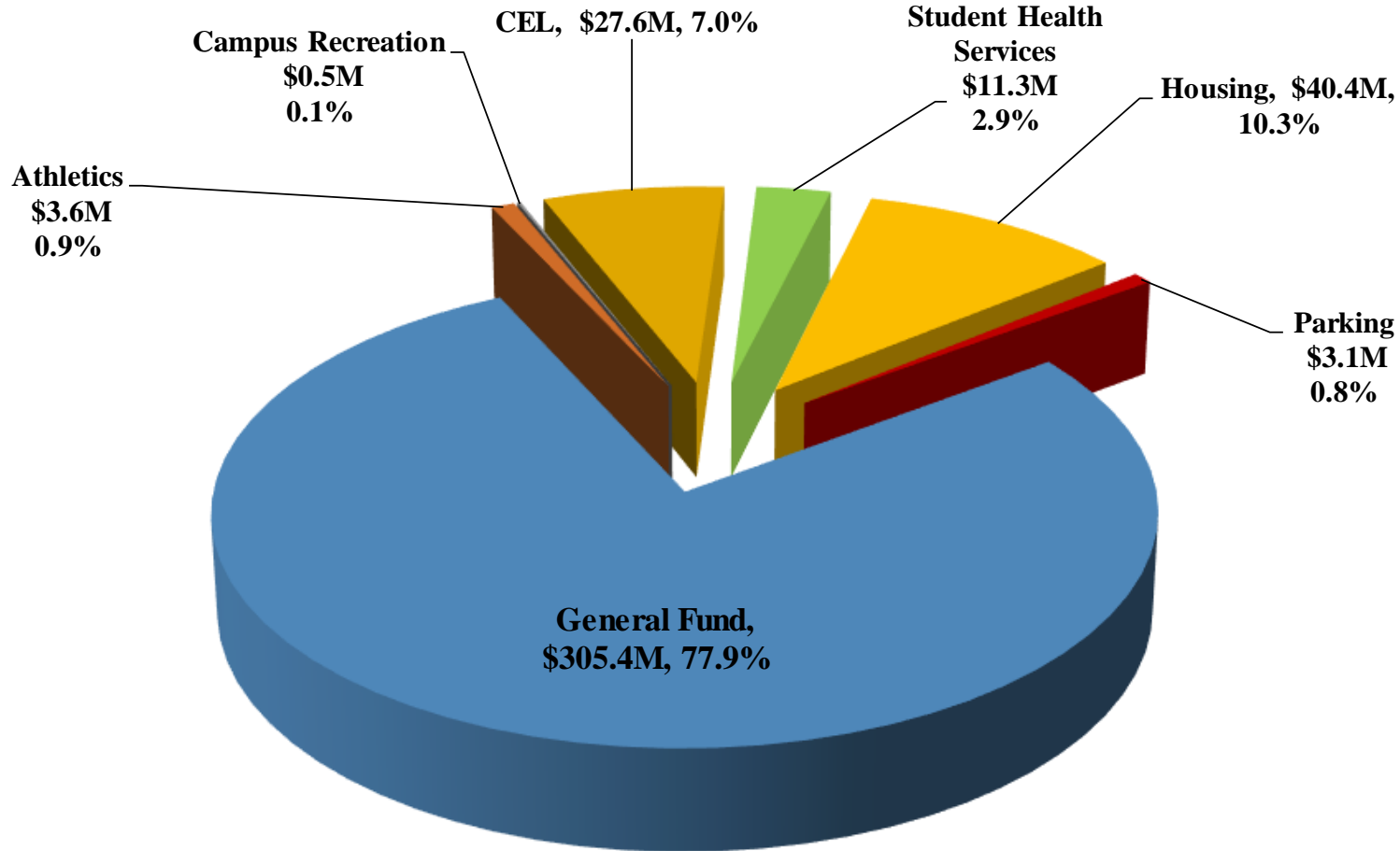
Self-Support & Enterprise Funds



The enterprise funds are funded by their respective revenue sources, such as user fees, for example: residence hall fees, rent, student fees, parking & permit fees, course & non-course fees, and other revenues.



SF State 2013-14 General, Self-Support, & Enterprise Fund Budgets



Total: \$392.4 M



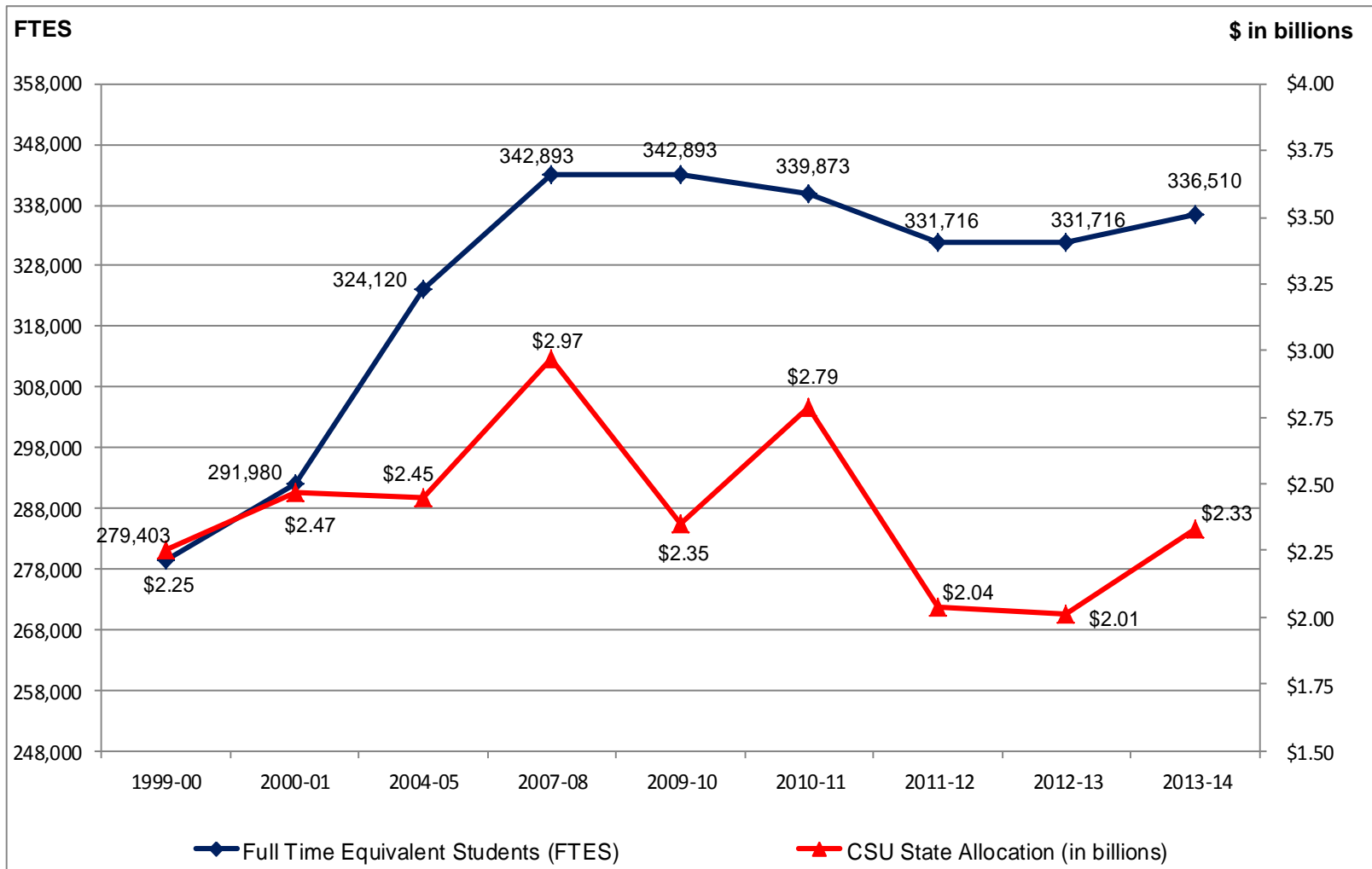
San Francisco State University

Other Charts



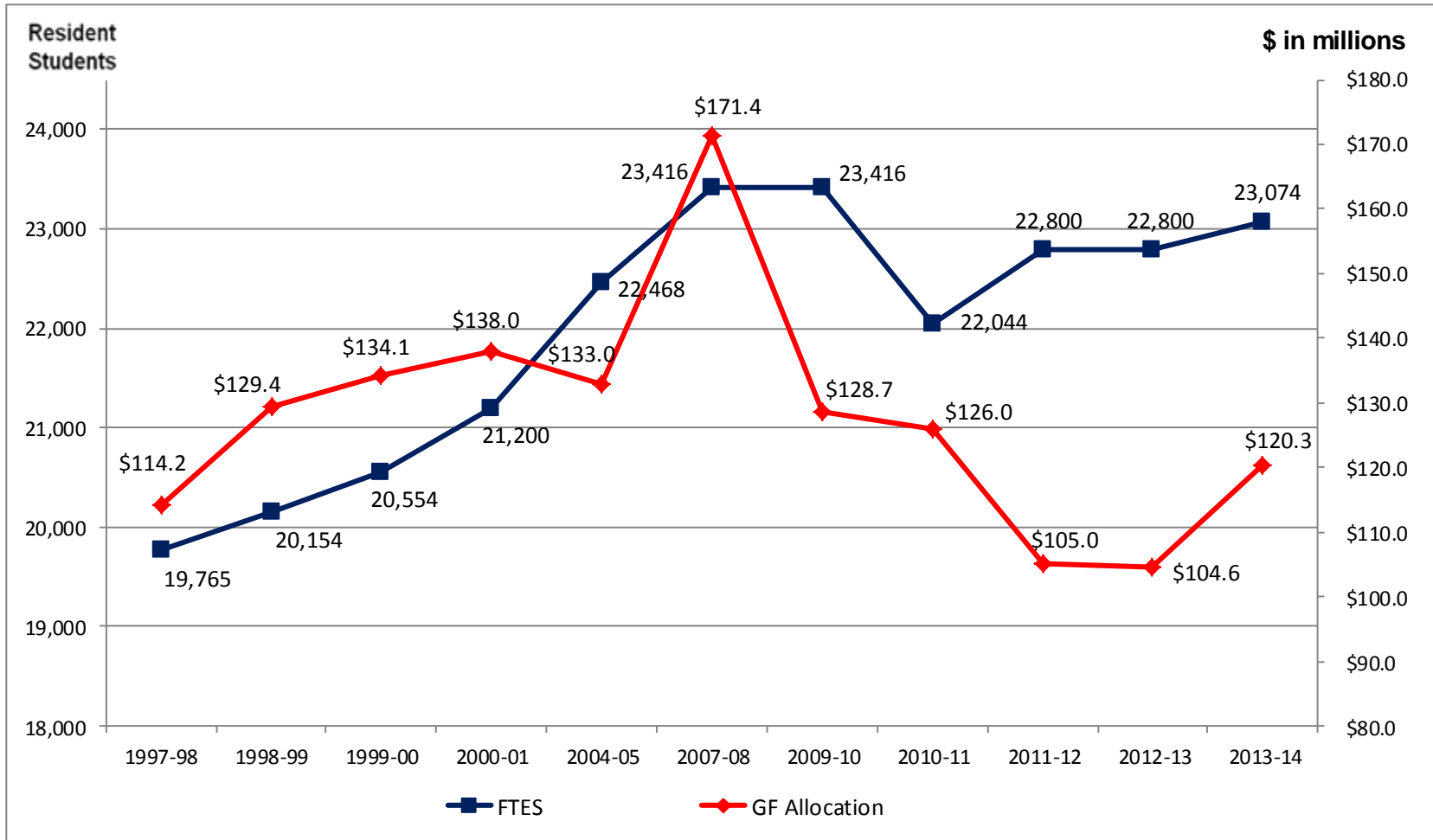
California State University

State Appropriation Funding and Budgeted FTES



SF State

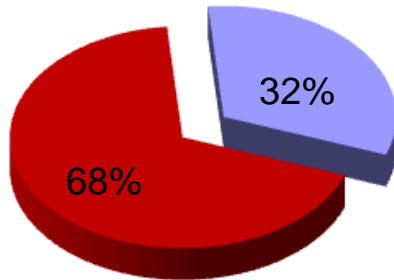
State Appropriation Funding and Budget FTES



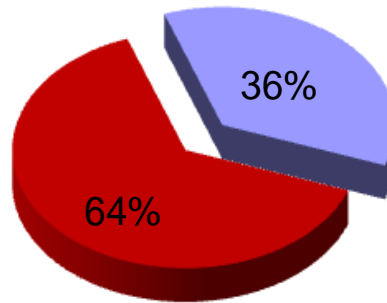
SF State

Percent share of State Support and Tuition Fees & Other Support

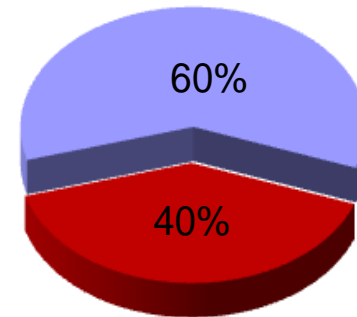
1996-97





2007-08



2013-14

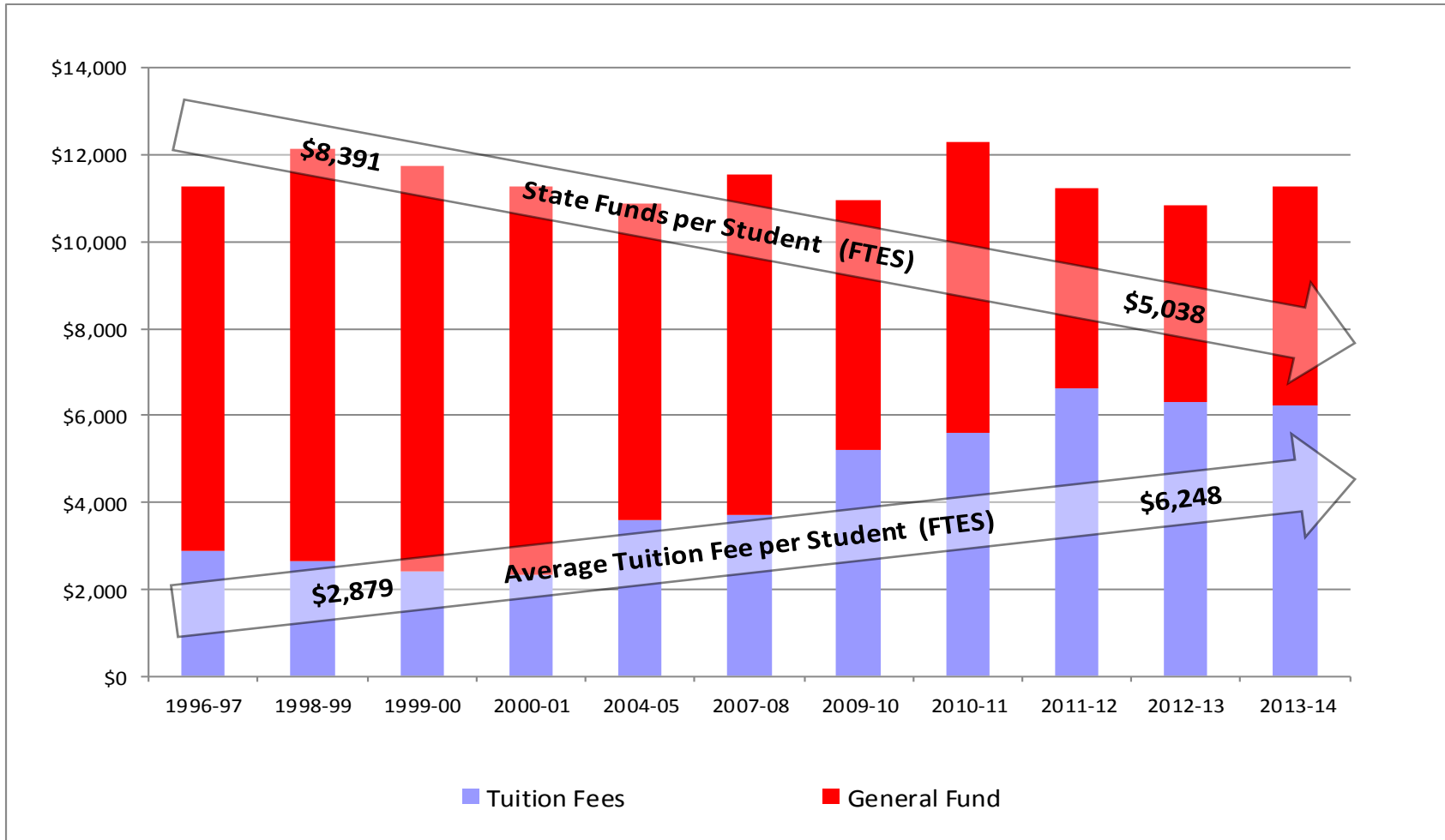


-  State Support (General Fund)
-  Tuition Fees and Other Support



SF State

Less State Support Forces More Reliance on Student Fees



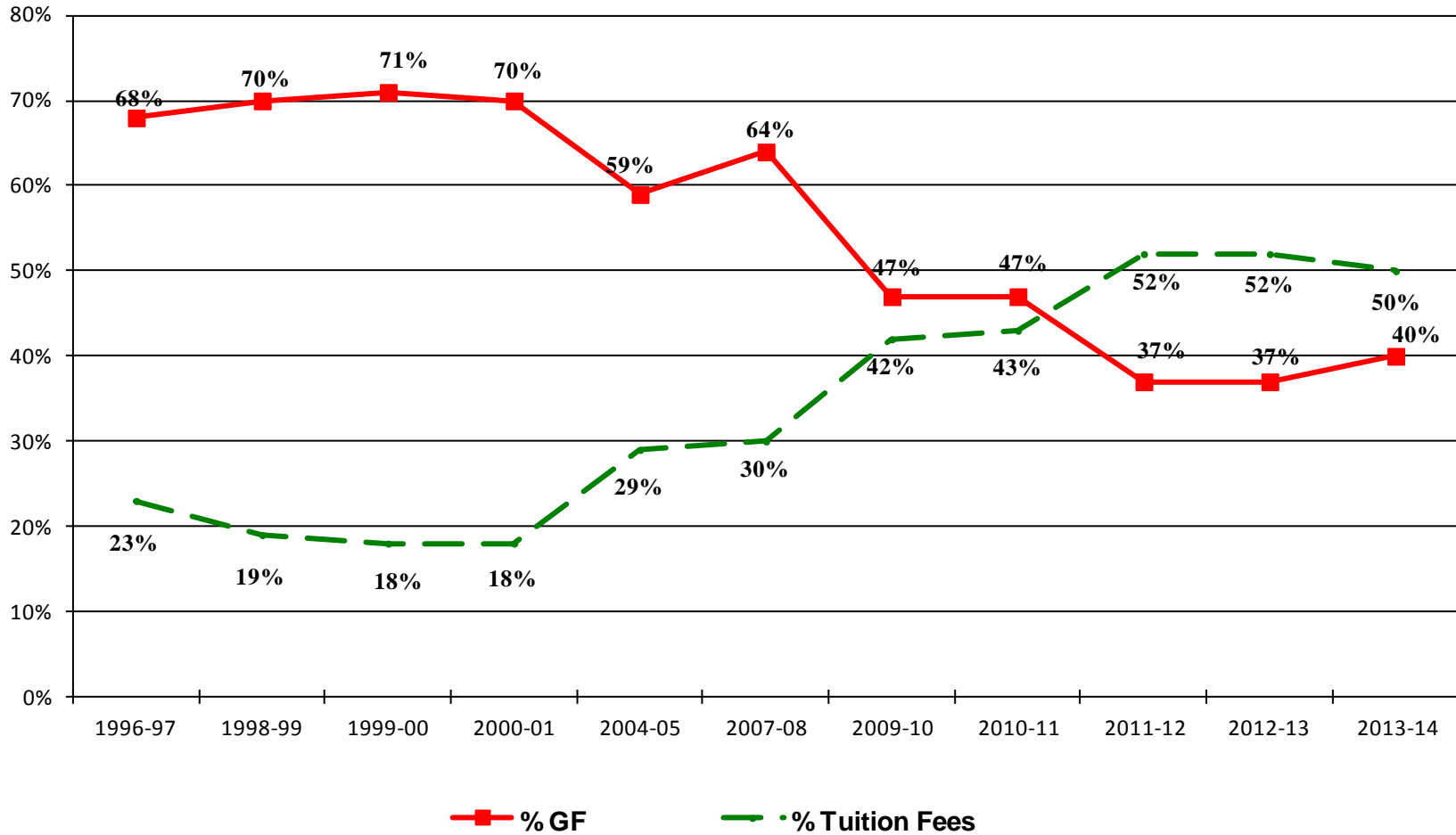
(in 2013 Constant Dollars)



SF STATE

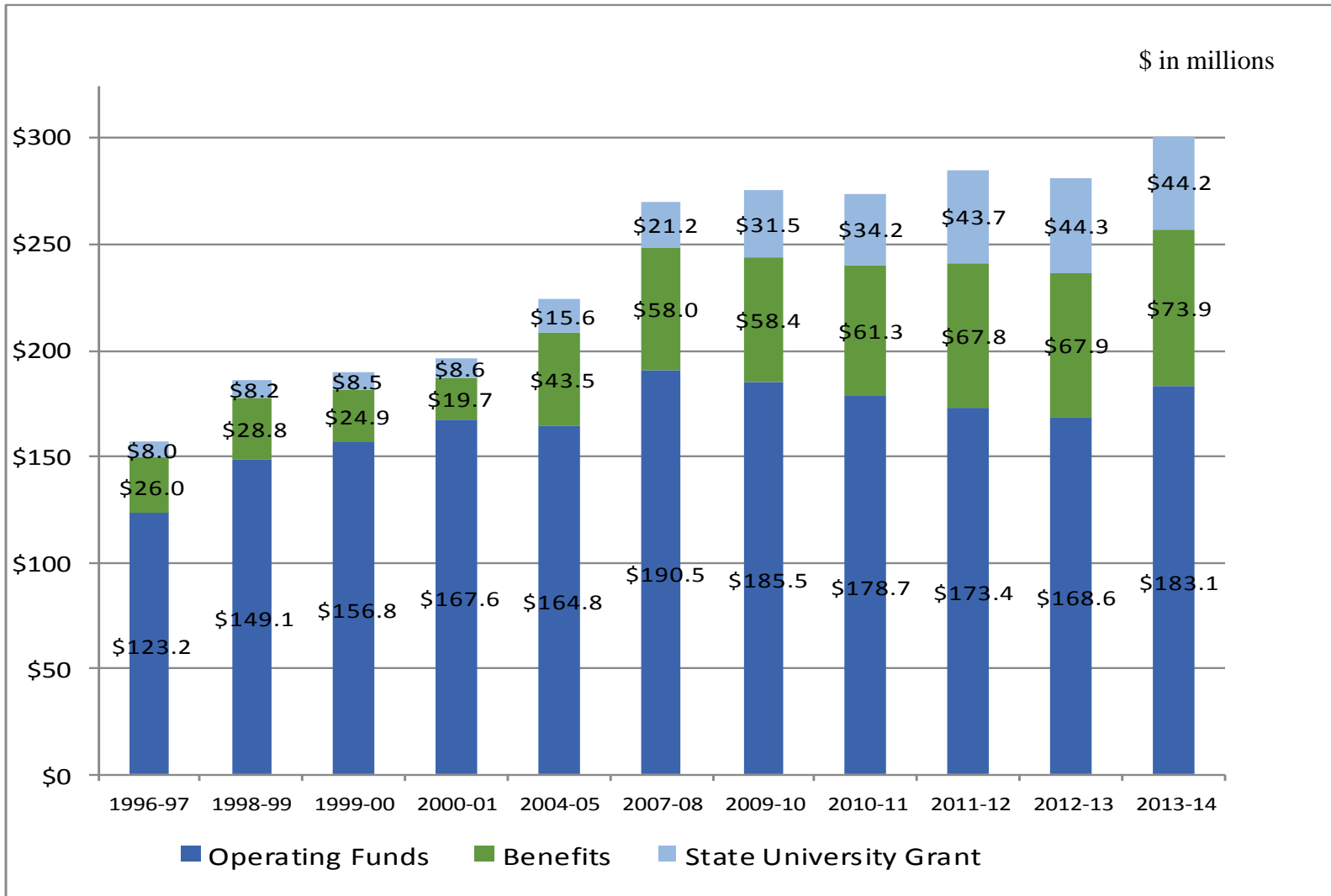
SF State

Tuition Fees & State Appropriation



SF State

Budget Allocation



Source: CO Budget Allocations



SF STATE

San Francisco State University

2013-14 Budget

October 2013

Budget Administration & Operations



SF STATE