



**APPROVED CAMPUS BUDGET
FOR
2007-08**





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October 4, 2007

CSUB Faculty, Staff and Students

Re: Approved Campus Budget for 2007-08

Dear Colleagues:

This letter is in follow up to my letter of June 19, 2007 in which I outlined our 2007-08 Budget Planning Summary. Campus resource allocations are based on the priorities established in our vision and strategic plan. The annual budget process extends over several months and involves multiple iterative steps by the CSU Board of Trustees; the Governor; the California Legislature; the CSU Chancellor's Office; and CSUB's deans and managers, President's Cabinet, Budget Advisory Committee, and President. The campus budget is not finalized until the Legislature passes and the Governor signs the new State budget.

General Funds and Student Fees

The campus budget is funded from many sources, the largest of which is the State of California through the allocation of State General Funds. The second largest source is the CSU systemwide State University Fee (SUF). Together, State General Funds and the SUF fund the permanent base budget for CSUB and support the vast majority of our operations including faculty and staff salaries, instruction, student services and other areas. The customary practice is to use the term "General Funds" to cover both funding sources.

Other Funds

Other sources of funds include one-time, temporary, designated and restricted funds. Such sources include campus-based student fees, lottery funds and income from parking and housing. Those sources produce variable amounts of resources from year to year (estimated revenues), and they are not available for general permanent allocations.

Attachment A provides an overall summary of the campus budget for 2007-08. It shows a total campus budget of \$103,371,262 consisting of \$83,126,416 in State General Funds and \$20,244,846 in estimated revenues for Other Funds.

Budget Challenges

As part of its five-year plan to address salary lags for all faculty and staff, the CSU Board of Trustees requested a budget augmentation of \$27.6 million above the amount contained in the

Governor's budget to provide an additional 1% compensation increase for all employee groups. In addition, the CSU requested increased funding of \$24.6 million to restore cuts previously made to student services programs. However, broad-based advocacy efforts with the Governor and state legislators for the additional funding for CSU were unsuccessful, and the increased funding was not approved by the Legislature.

The campus base budget for 2007-08 has been affected by a number of challenges related to this under funding by the state, as well as by unfunded mandatory costs and additional funding needed for instruction and student services.

A. Faculty and Staff Compensation

Well-deserved and long-delayed compensation increases for faculty and staff were underfunded by the State. This has had a significant impact on our budget, along with a third factor related to FERP.

- CFA Contract

The CSU contract settlement with the California Faculty Association (CFA) provides for faculty compensation increases that are in excess of the state funding provided for those increases. No additional funding has been allocated to campuses to cover those costs.

- Other Employee Contracts

Chancellor Reed made a commitment to the other unions that represent CSU employees that if the faculty received compensation above the state allocation, the CSU would increase the compensation provisions of their contracts. Therefore, salaries for other represented employees were increased by 1% retroactively. No additional funding has been allocated to campuses to cover those costs.

- Faculty Early Retirement Program

As a result of an arbitration decision regarding the compensation of faculty who participated in the Faculty Early Retirement Program (FERP), it was determined that FERP faculty on some campuses, including CSUB, were under-compensated for their work. Therefore, back pay for FERP participants, dating back several years, must be paid by those campuses. No additional funding has been provided to campuses to cover those costs.

The faculty and staff compensation shortfall totals \$627,722, and the estimated FERP – related costs are \$500,000.

B. Other fiscal challenges include:

- Instructional costs for summer 2007 and increased allocation for instruction in the 2007-08 academic year: \$784,000
- Unfunded mandatory costs:
 - ADA Compliance/Accessible Technologies Initiative: \$393,770
 - Unfunded utilities increase: \$250,000

- Permanent funding of several permanent positions which were previously funded with temporary funds which are no longer available, as recommended by the 2005-06 Budget Advisory Committee: \$1,157,800.

Attachment B shows the effect of these budget challenges when applied against a total of \$2,498,141 in new General Funds available for allocation. The result is a budget shortfall of (\$1,215,151) for 2007-08.

Plan for Balancing the Budget

- Unfunded compensation and benefits costs will be covered by budget reductions in the units/departments where those costs are incurred: \$627,722
- Remaining unfunded costs will be covered by budget reductions assessed on all administrative divisions based on their percentage of the 2006-07 non-instructional campus base budget: \$587,429

Attachments C1 and C2: (1) provide detail on how the 2007-08 budget was developed, (2) show the distribution of budget reductions to cover the shortfall for compensation and benefits, and (3) show the distribution of budget reductions to cover remaining unfunded costs. Additional detail is provided in Attachments D, E and F.

Attachment G provides detail on Campus Provisions. These are funds which are required to be held in centralized accounts to cover annual mandatory costs related to university-wide obligations.

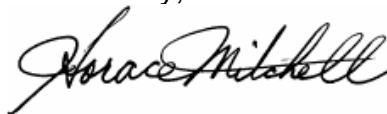
Attachment H displays how the campus uses funds allocated from General Funds.

The last attachment (I) shows the draft 2007-08 budget for Athletics.

This budget information is being placed on our campus home page to facilitate access for all who wish to review it. In addition, it is available in the Walter W. Stiern Library. If you have questions about the budget or need clarification, please call Vice President Mike Neal's office at 654-2287.

The 2007-08 academic year presents many significant budget challenges and difficult choices. By working together we can assure that our budget reduction strategies will result in a balanced campus budget while preserving our shared commitment to academic excellence.

Sincerely,



Horace Mitchell
President

Attachment A
2007/08 APPROVED BUDGET
CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

GENERAL FUNDS

| | |
|------------------------------------|---|
| Academic Affairs | |
| Instruction | 27,039,023 |
| Library & Technology | 5,612,850 |
| Enrollment Management | 2,455,306 |
| Academic Administration | <u>2,562,350</u> |
| | 37,669,529 |
| Business & Administrative Services | 8,046,229 |
| Student Affairs | 1,632,396 (1) |
| University Advancement | 492,862 |
| President | |
| President's Office | 653,763 |
| Athletics | <u>1,654,110</u> (2) |
| | 2,307,873 |
| Other (See Attch C1) | 32,977,527 |
| | <u>Total General Funds \$ 83,126,416</u> |

OTHER FUNDS (Estimated Revenues)

| | |
|----------------------------------|---|
| Lottery | 726,000 |
| Housing | 821,098 |
| Health Services | 1,716,120 |
| Parking | 875,000 |
| Extended University | 2,565,670 |
| Student Union | 614,570 |
| Associated Student Body, Inc. | 647,733 |
| Instructional Related Activities | 524,353 |
| Auxiliary Enterprises | <u>11,754,302</u> (3) |
| | <u>Total Other Funds \$ 20,244,846</u> |

Estimated Total Budget 103,371,262

- (1) Student Affairs has Other Funds which are restricted to funding the operations of Housing, Health Services and the Student Union. These units are self-supporting.
- (2) Athletics has additional revenues from income, campus-based student fees and fund raising. (See Attch I)
- (3) Auxiliary Enterprises include the CSUB Foundation, Bookstore and Food Services.

Attachment B
California State University, Bakersfield
FY 2007/08 Unfunded Costs

| | | | |
|---|----|---|-------------|
| New Funds Available for Allocation | \$ | 2,498,141 | Note 3 |
| President-Approved Base Budget Allocations (See Atch D) | | (1,157,800) | |
| Unfunded Mandatory Costs: | | | |
| Estimated Utility Increase | \$ | (250,000) | |
| FERP related costs | | (500,000) | |
| ADA Compliance (ATI) | | <u>(393,770)</u> | (1,143,770) |
| Increase in Instruction Costs: | | | |
| Summer Courses | \$ | (382,000) | |
| Academic Year Costs | | <u>(402,000)</u> | (784,000) |
| Shortfall | | <u>\$ (587,429)</u> | Note 1 |
| Estimated Compensation Shortfall (See Atch E) | | <u>\$ (627,722)</u> | Note 2 |
| | | <u>FY 07/08 Shortfall \$ (1,215,151)</u> | |

Note 1 - This will be allocated based upon pro rata share of budget less instruction costs

Note 2 - This will be absorbed by each division based upon actual costs incurred

Note 3 - An estimated \$350,000 of Wells Fargo interest earnings is planned for FY 07/08, which is not included in this figure.

Attachment C1
Final
FY 2007/08 B07-02
CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

| | PRESIDENT | UNIVERSITY ADVANCEMENT | ACADEMIC AFFAIRS | BUSINESS & ADMIN SERVICES | STUDENT AFFAIRS | OTHER | TOTAL |
|---|-------------------------|---------------------------|--------------------------|---------------------------------|---------------------|----------------------|----------------------|
| FY 2006/07 | | | | | | | |
| Base Budget Allocation | \$ 3,211,031 | \$ 591,778 | \$ 47,333,873 | \$ 11,280,877 | \$ 1,863,051 | \$ - | \$ 64,280,610 |
| Centralized Benefits (1) | (852,192) | (137,677) | (11,511,518) | (2,307,285) | (419,076) | 15,227,748 | - |
| State University Grants & Scholarships | | | | | | 6,408,096 | 6,408,096 |
| Energy Increase | | | | 86,300 | | | 86,300 |
| Deferred Maintenance Increase | | | | 50,000 | | | 50,000 |
| Campus Provisions (See Attch G) | | | | | | 4,674,435 | 4,674,435 |
| Campus Reserves | | | | | | 964,874 | 964,874 |
| Sub-Total of FY 06/07 Base | \$ 2,358,839 | \$ 454,101 | \$ 35,822,355 | \$ 9,109,892 | \$ 1,443,975 | \$ 27,275,153 | \$ 76,464,315 |
| Increases to Centralized Benefits | - | - | - | - | - | 993,737 | 993,737 |
| Provisions Distributed to Compensation and Benefits | | | | | | (535,737) | (535,737) |
| FY 06/07 Salary Compensation Increases | 32,183 | 12,260 | 293,887 | 164,132 | 28,550 | (531,012) | - |
| FY 06/07 Adjusted Base | \$ 2,391,022 | \$ 466,361 | \$ 36,116,242 | \$ 9,274,024 | \$ 1,472,525 | \$ 27,202,141 | \$ 76,922,315 |
| FY 07/08 Allocated Funds | | | | | | | |
| State University Grants & Scholarships | - | - | - | - | - | 742,800 | 742,800 |
| New Space Funds | | | | 508,000 | | - | 508,000 |
| Deferred Maintenance Increase | - | - | - | 44,000 | - | - | 44,000 |
| WASC Funding Redirection | (39,144) | - | 39,144 | - | - | - | - |
| Campus Provisions (See Attch G) | | | | (1,780,128) | - | 3,073,562 | 1,293,434 |
| Additional Centralized Benefits | | | | | | 667,250 | 667,250 |
| Campus Reserves | | | | | | 308,476 | 308,476 |
| Estimated Utility Increase | | | | | | 250,000 | 250,000 |
| ADA Compliance (ATI) | | | | | | 393,770 | 393,770 |
| FERP Related Costs | | | | | | 500,000 | 500,000 |
| Additional FY 06/07 Salary Compensation Increases | 38,276 | - | 740,617 | 1,195 | 8,106 | (788,194) | - |
| Perm Allocation of Annual Telecom Budget | 5,291 | 1,562 | (20,513) | 10,149 | 3,511 | - | - |
| FY 06-07 Temp Funds converted to Perm (See Attch D) | | | 708,800 | 235,000 | 214,000 | - | 1,157,800 |
| Temporary Funding (See Attch D) | | 40,000 | 58,000 | 44,000 | | | 142,000 |
| Increase in Instructional Costs (See Attch B) | | | 784,000 | | | - | 784,000 |
| Cabinet Prorata Reductions (See Attch's B & F) | (58,957) | (11,500) | (251,982) | (228,680) | (36,310) | - | (587,429) |
| Est Comp & Benefit Shortfall (See Attch E) | (28,615) | (3,561) | (504,779) | (61,331) | (29,436) | 627,722 | - |
| | \$ (83,149) | \$ 26,501 | \$ 1,553,287 | \$ (1,227,795) | \$ 159,871 | \$ 5,775,386 | \$ 6,204,101 |
| Allocated BASE BUDGET FY 07/08 | \$ 2,307,873 (2) | \$ 492,862 | \$ 37,669,529 (2) | \$ 8,046,229 | \$ 1,632,396 | \$ 32,977,527 | \$ 83,126,416 |
| Percent of Total Budget | 2.8% | 0.6% | 45.3% | 9.6% | 2.0% | 39.7% | 100.0% |
| Percent of Cabinet Allocated Budget | 4.6% | 1.0% | 75.0% | 16.1% | 3.3% | 0% | 100.0% |

(1) Benefit costs for faculty and staff have been removed from departmental budgets and are retained in central accounts from which monthly allocations are made to departments covering related expenses.

(2) For further detailed budget information see page 2.

Attachment C2
Final
FY 2007/08 B07-02
CALIFORNIA STATE UNIVERSITY, BAKERSFIELD
Cabinet Level (Split)

PRESIDENT

| | PRESIDENT | ATHLETICS | TOTAL |
|---|-------------------|---------------------|---------------------|
| FY 2006/07 | | | |
| Base Budget Allocation | \$ 879,045 | \$ 2,331,986 | \$ 3,211,031 |
| Centralized Benefits | (182,512) | (669,680) | (852,192) |
| Sub-Total of FY 06/07 Base | \$ 696,533 | \$ 1,662,306 | \$ 2,358,839 |
| FY 06/07 Salary Compensation Increases | 12,910 | 19,273 | 32,183 |
| FY 06/07 Adjusted Base | \$ 709,443 | \$ 1,681,579 | \$ 2,391,022 |
| FY 07/08 Allocated Funds | | | |
| Additional FY 06/07 Salary Compensation Increases | \$ - | \$ 38,276 | \$ 38,276 |
| WASC Funding Redirection | (39,144) | - | (39,144) |
| Perm Allocation of Annual Telecom Budget | 956 | 4,335 | 5,291 |
| Cabinet Prorata Reductions (See Atch's B & F) | (17,492) | (41,465) | (58,957) |
| Compensation Shortfall | | (28,615) | (28,615) |
| TOTAL AUGMENTED BUDGET FY 07/08 | \$ 653,763 | \$ 1,654,110 | \$ 2,307,873 |
| Percent of Total Budget | 0.8% | 2.0% | 2.8% |
| Percent of Cabinet Allocated Budget | 1.3% | 3.3% | 4.6% |

ACADEMIC AFFAIRS

| | ACADEMIC AFFAIRS | INSTRUCTION | ENROLLMENT MANAGEMENT | LIBRARY & TECHNOLOGY | TOTAL |
|--|---------------------|----------------------|--------------------------|-------------------------|----------------------|
| FY 2006/07 | | | | | |
| Base Budget Allocation | \$ 2,950,462 | \$ 34,276,233 | \$ 2,867,544 | \$ 7,239,634 | \$ 47,333,873 |
| Centralized Benefits | (780,316) | (8,474,889) | (757,549) | (1,498,764) | (11,511,518) |
| Sub-Total of FY 06/07 Base | \$ 2,170,146 | \$ 25,801,344 | \$ 2,109,995 | \$ 5,740,870 | \$ 35,822,355 |
| FY 06/07 Salary Compensation Increases | 54,797 | 95,892 | 46,435 | 96,763 | 293,887 |
| FY 06/07 Adjusted Base | \$ 2,224,943 | \$ 25,897,236 | \$ 2,156,430 | \$ 5,837,633 | \$ 36,116,242 |
| FY 07/08 Allocated Funds | | | | | |
| WASC Funding Redirection | 39,144 | - | - | - | 39,144 |
| Additional FY 06/07 Salary Compensation Increases | 4,534 | 713,929 | 7,171 | 14,983 | 740,617 |
| Perm Allocation of Annual Telecom Budget | 2,748 | 26,538 | 9,405 | (59,204) | (20,513) |
| FY 06-07 Temp Funds converted to Perm (See Atch D) | 359,800 | - | 349,000 | - | 708,800 |
| Temporary Funding (See Atch D) | | 58,000 | | | 58,000 |
| Increase in Instructional Costs (See Atch B) | | 784,000 | | | 784,000 |
| Cabinet Prorata Reductions (See Atch's B & F) | (54,863) | - | (53,174) | (143,945) | (251,982) |
| Compensation Shortfall * | (13,956) | (440,680) | (13,526) | (36,617) | (504,779) |
| TOTAL BASE BUDGET FY 07/08 | \$ 2,562,350 | \$ 27,039,023 | \$ 2,455,306 | \$ 5,612,850 | \$ 37,669,529 |
| Percent of Cabinet Allocated Budget | 5.1% | 53.9% | 4.9% | 11.1% | 75.0% |
| Percent of Academic Affairs Budget | 6.8% | 71.8% | 6.5% | 14.9% | 100.0% |

FOR INFORMATION PURPOSES ONLY

| | |
|--|----------------------|
| Centralized Benefit Costs for FY 07/08 | 9,323,652 |
| FERP Related Costs | 500,000 |
| ADJUSTED INSTRUCTION BASE BUDGET FY 07/08 | \$ 36,862,675 |

* Compensation Shortfall for Academic Affairs will need to be refined by the Academic Affairs Office.

Attachment D
2006-07 BAC Funding Recommendations and Final Approvals
2007-08 Baseline Allocations

| Budget Division | 2006-07 BAC Approved Funding Recommendations | 2006-07 Amount Requested | Final Approvals 2006-07 (Temporary State Funding) | Convert to Baseline Funding 2007-08 | Temporary Funding 2007-08 | |
|---|---|--------------------------|---|---|---------------------------|-------------|
| Student Affairs | 1) Establish Judicial Affairs Office w/5 Adm I Position | \$ 44,650 | \$ 44,650 | \$ 44,650 | \$ - | |
| | 2) Student Activities: Increase current budget to support existing staff lines. Convert 05/06 OTA SSP III temp line to permanent in 06/07 | 24,262 72,513 | 24,262 72,513 | 24,262 72,513 | - - | |
| | 3) Career Development Center – Increase current budget to support existing staff lines. Add 1 FTE Adm II for new Director | 32,643 67,500 | 5,075 * 67,500 | 5,075 67,500 | 5,075 67,500 | - - |
| | Total | \$ 241,568 | \$ 214,000 | \$ 214,000 | \$ - | \$ - |
| | | | | * Balance \$27,568 from Non-State Funds | | |
| University Advancement | 1) Increase funds for Cal State Today (currently issued 3/year) | \$ 40,000 | \$ 40,000 | \$ - | \$ 40,000 | |
| | 2) Restore .5 of Alumni Director Position (w/benefits) | 38,000 | | - | - | |
| Total | | \$ 38,000 | \$ 40,000 | \$ - | \$ 40,000 | |
| Business & Administrative Services | 1) Director of Safety & Risk Management | \$ 126,000 | \$ 126,000 | \$ 126,000 | \$ - | |
| | 2) Confidential Tech Support (HR) | 91,000 | | | | |
| | 3) Reclass, EAP & AA (HR) | 44,000 | 44,000 | | 44,000 | |
| | 4) MPP Accounting | 109,000 | 109,000 | 109,000 | | |
| | 5) Maintenance Mechanic | 75,400 | | | | |
| | 6) Police Officer | 69,000 | | | | |
| Total | | \$ 514,400 | \$ 279,000 | \$ 235,000 | \$ 44,000 | |
| Academic Affairs (1) | 1) Budget and Resource Analyst (\$51,468-\$77,208) benefits @ \$30,883 - 40% | \$ 108,091 | \$ 86,800 | \$ 86,800 | \$ - | |
| | 2) Enroll Mgmt Augmentation (\$285,893 + increase of \$13,346 O&E) | 299,239 | 299,000 | 299,000 | | |
| | 3) Assessment Director (WASC, General Education Majors, Institutional - Support of Student Learning) (\$100,000 + \$40,000 benefits) | 140,000 | 140,000 | 140,000 | | |
| | 4) University Outreach (2 Outreach Positions @ \$50,000 each (inc. benefits), plus O&E) | 114,000 | 50,000 | 50,000 | | |
| | 5) AVP - Faculty Affairs (First Yr Funded by Chancellor's Office) | | | 133,000 | | |
| | 6) First Year Experience | 25,000 | 25,000 | | 25,000 | |
| | 7) Doctoral Program Start-Up | 81,000 | 81,000 | | 58,000 | |
| Total | | \$ 767,330 | \$ 681,800 | \$ 708,800 | \$ 83,000 | |
| | | | | \$ 1,157,800 | \$ 167,000 | |

(1) In addition, \$784,000 was allocated for Instruction. (See Atch C2)

Attachment E
Estimated Compensation Increase and Related Benefits
FY 2007/08

| | Annual Comp | Increase | Benefits | Total | Estimated Comp Pool Shortfall |
|---|----------------------|------------------|----------------|------------------|----------------------------------|
| <u>Collective Bargaining Units:</u> | | | | | |
| <u>Unit 3</u> | | | | | |
| Estimated Salaries @ 6/30/07 | \$ 28,664,681 | | | | |
| GSI @ 4.7% | | 1,347,240 | 345,527 | | |
| SSI @ 2.65% (50% of Unit 3) | | 397,658 | 101,987 | | |
| Equity Increase | | 140,000 | 35,906 | | |
| | | <u>1,884,898</u> | <u>483,420</u> | 2,368,318 | (469,295) |
| <u>Unit 8</u> | | | | | |
| Estimated Salaries @ 6/30/07 | \$ 515,208 | | | | |
| GSI @ 8% (if conditions met) | | 41,217 | 16,963 | 58,179 | (11,529) |
| <u>Unit 6 (1)</u> | | | | | |
| Estimated Salaries @ 6/30/07 | \$ 731,218 | | | | |
| GSI @ 3% | | 21,937 | 5,626 | | |
| Marketing @ .5% (if conditions met) | | 3,656 | 938 | | |
| Equity Increase @ 1% | | 7,568 | 1,941 | | |
| | | <u>33,161</u> | <u>8,505</u> | 41,665 | (8,256) |
| <u>Unit 4 (1)</u> | | | | | |
| Estimated Salaries @ 6/30/07 | \$ 2,002,216 | | | | |
| GSI @ 4% (if conditions met) | | 80,089 | 20,540 | 100,629 | (19,940) |
| <u>CSEA 2.5.7&9 (1)</u> | | | | | |
| Estimated Salaries @ 6/30/07 | \$ 10,781,827 | | | | |
| GSI @ 3.696% (if conditions met) | | 398,496 | 102,202 | | |
| SSI @ 1% (70% of CSEA if cond met) | | 78,262 | 20,072 | | |
| | | <u>476,759</u> | <u>122,274</u> | 599,033 | (118,702) |
| Total | \$ 42,695,149 | 2,516,124 | 651,702 | 3,167,824 | (627,722) |
| FY 07/08 Compensation Pool for Collective Bargaining Units | | | | 2,540,102 | |
| Estimated Collective Bargaining Unit Shortfall | | | | (627,722) | |
| <u>MPP & Confidential</u> | | | | | |
| Estimated Salaries @ 6/30/07 | \$ 6,503,112 | | | | |
| Merit increase based on 5.431% | | 353,194 | 85,766 | 438,960 | - |
| FY 07/08 Compensation Pool for MPP & Confidential | | | | 339,462 | |
| Estimated MPP & Confidential Shortfall | | | | (99,498) | (2) |

(1) Unit's CSEA, 4 & 6 include additional 1% GSI effective 1-1-07.

(2) MPP & Confidential Shortfall to be covered with Campus Reserve Funds.

Attachment F

FY 07/08 Cabinet Pro-Rata Reductions

| | | |
|-----------------------------|-----------|--------------------------|
| FY 07-08 Allocated Budget | \$ | 83,040,047 |
| Less: | | |
| FY 06/07 Other (Provisions) | | (27,202,141) |
| FY 07/08 New Allocations | | (6,117,732) |
| Instruction Base Budget | | (25,897,236) |
| Pro-Rata Base | \$ | <u>23,822,938</u> |

| | <u>FY 06/07 Base Budget</u> | <u>Reduction Base</u> | <u>Pro-Rata Share</u> | <u>Note</u> | |
|------------------------------------|-----------------------------|--------------------------|-------------------------|----------------------|----------------------|
| President | 709,443 | (587,429) | (17,492) | 3.0% | |
| Athletics | 1,681,579 | (587,429) | (41,465) | 7.1% | 10.0% |
| Academic Affairs | 2,224,943 | (587,429) | (54,863) | 9.3% | |
| Enrollment Management | 2,156,430 | (587,429) | (53,174) | 9.1% | |
| Library & Technology | 5,837,633 | (587,429) | (143,945) | 24.5% | 42.9% |
| University Advancement | 466,361 | (587,429) | (11,500) | 2.0% | 2.0% |
| Business & Administrative Services | 9,274,024 | (587,429) | (228,680) | 38.9% | 38.9% |
| Student Affairs | 1,472,525 | (587,429) | (36,310) | 6.1% | 6.1% |
| | \$ | <u>23,822,938</u> | <u>(587,429)</u> | <u>100.0%</u> | <u>100.0%</u> |

Note: Percentages based upon FY 06/07 Adjusted Base Budget without Instruction.

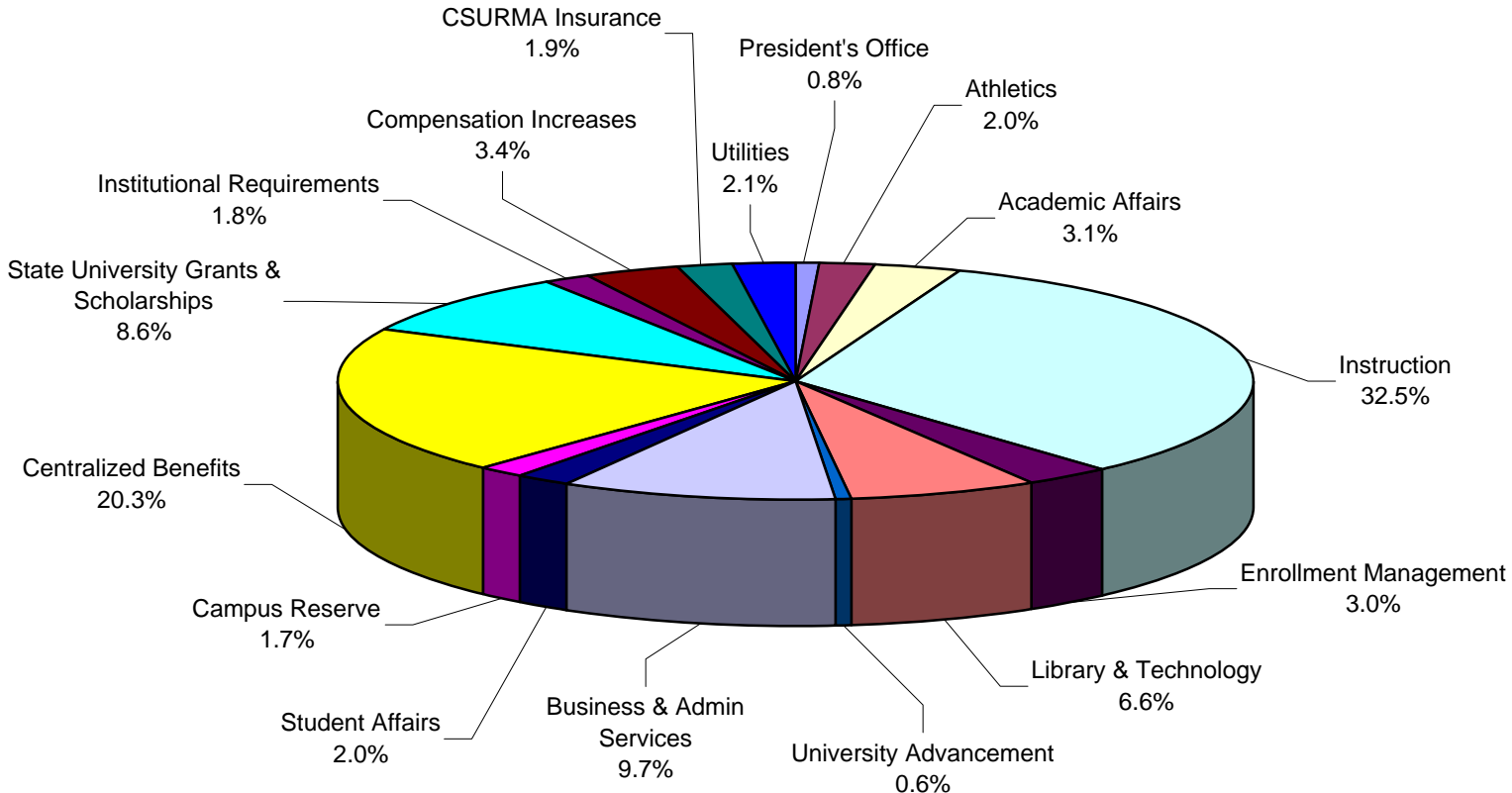
Attachment G
California State University, Bakersfield
FY 07-08 Campus Provisions Summary

| Description | FY 06/07 | FY 07/08 | Change |
|--|---------------------|---------------------|---------------------|
| <u>Institutional Requirements</u> | | | |
| Institutional Requirements (1) | \$ 203,335 | \$ 292,704 | \$ 89,369 |
| Campus Utilities (2) | - | 1,780,128 | 1,780,128 |
| Utilities/Energy Increase | - | 78,000 | 78,000 |
| New Space/Space Rental | 307,300 | 307,300 | - |
| CSU Risk Management Authority Insurance Premiums | 1,500,000 | 1,588,365 | 88,365 |
| Risk Liability Occurance | 70,000 | 70,000 | - |
| Campuswide Functions | 30,000 | 30,000 | - |
| Annual Campus Membership Fees | 70,000 | 70,000 | - |
| Commencement | 50,000 | 50,000 | - |
| | 2,230,635 | 4,266,497 | \$ 2,035,862 |
| <u>Mandatory Requirements (3)</u> | | | |
| Health Benefits | 402,000 | 624,000 | 222,000 |
| Compensation Increases | 2,041,800 | 2,857,500 | 815,700 |
| | 2,443,800 | 3,481,500 | 1,037,700 |
| | \$ 4,674,435 | \$ 7,747,997 | \$ 3,073,562 |

Campus Provisions are funds that are required to be held in centralized accounts that cover annual mandatory costs related to university-wide obligations.

- (1) Includes audit costs, benefit admin charges, investment costs, postage, credit card costs, SCO payroll charges, & Teal Data Center costs.
(2) Campus Utility costs were previously listed under the Business & Administrative Services area and have now been redesignated to Provisions.
(3) Mandatory Funds are held in a pool and distributed to departments during the fiscal year.

**Attachment H
California State University, Bakersfield
FY 07-08 Uses Of General Funds**



Attachment I
California State University, Bakersfield
Intercollegiate Athletics
2007-08 Budget (Draft)

REVENUE:

Foundation Funds

| | |
|-----------------|----------------|
| Interest Income | 40,000 |
| Donations | 649,500 |
| | <u>689,500</u> |

IRA/Student Fees 2,115,671

Special Events/Other 624,970

General Funds 1,654,110

Student Assistant Support 35,000

Division I Campaign 989,808

TOTAL REVENUE \$ 6,109,059

EXPENSES:

Foundation Funds

| | |
|------------------------|----------------|
| Salaries & Wages | 168,500 |
| Operating Expenditures | 160,000 |
| | <u>328,500</u> |

IRA/Student Fees

| | |
|------------------------|------------------|
| Operating Expenditures | 1,457,500 |
| Scholarships | 1,224,427 |
| | <u>2,681,927</u> |

Special Events/Other

| | |
|---------------------------|----------------|
| Game Guarantees/Officials | 172,800 |
| Operating Expenditures | 273,500 |
| Game Management | 30,000 |
| | <u>476,300</u> |

General Funds

| | |
|--------------------|------------------|
| Salaries & Wages | 2,587,332 |
| Student Assistants | 35,000 |
| | <u>2,622,332</u> |

TOTAL EXPENSES \$ 6,109,059