


Administration and Finance
University Budget Office

DATE: March 13, 2020

TO: Doug Freer, Vice President, Administration and Finance
Tomás D. Morales, President

FROM:  Davina Lindsey, Principal Cost & Policy Analyst, University Budget Office

RE: FY 19-20 Auxiliary and Enterprise Fund Budgets

Enclosed for your review and approval are the 19-20 Auxiliary and Enterprise Fund budgets for the entities listed below:

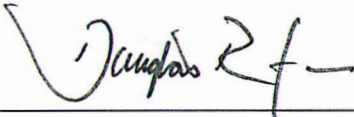
- Associated Students, Inc.
- Student Health Center and Counseling & Psychological Services
- Parking & Transportation Services
- Philanthropic Foundation
- Santos Manuel Student Union and Recreation & Wellness
- University Enterprises Corporation

Each Auxiliary/Enterprise area has included their year-end projections for FY 18-19 along with projected revenue, expenses and reserve amounts for the upcoming year. Reserve designations for 18-19 balances have also been included to provide information for long-term financial plans.

The final sheet in this packet provides a combined summary of each of the Auxiliary/Enterprise funds' reserve designations. I will communicate back to the appropriate departments once the budgets have been approved.

Enclosures

Reviewed:



Douglas R. Freer, Vice President

3/16/20

Date

Approved:



Tomás D. Morales, President

4/2/20

Date

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CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2019-2020

Area Associated Students, Inc.

	2018/2019 Approved Budget	2018/2019 Projected Actuals	2019/2020 Projected Budget
Operating Revenues			
Student Fees	1,653,121	1,792,349	1,760,346
Interest Earnings	10,000	47,411	10,000
Total	1,663,121	1,839,760	1,770,346
Operating Expenses			
Management	89,000	100,844	94,752
Staff	235,175	283,826	207,702
Student Assistants	285,420	312,445	367,300
Overtime	100	100	100
Benefits	144,681	125,040	89,200
Supplies & Services (Includes Utilities, etc)	104,569	301,992	249,556
Travel	36,424	28,250	48,110
Accounting/Audits/Legal Consultants	565,573	20,750	21,600
Equipment, IT Hardware & IT Software	11,500	13,720	21,000
Hospitality/Special Events	113,148	171,768	158,530
Scholarships/Campus Support	0	342,004	1,414,459
PDC activities	59,031	72,576	78,037
Insurance	18,500	29,961	10,000
Total	1,663,121	1,803,276	2,760,346
Net Operating Income	(0)	36,484	(990,000)
Debt Service			
Annual Debt Service Payments (if applicable)			
Debt Coverage Ratio	N/A	N/A	N/A
Reserves			
Prior-Year Retained Earnings	2,351,486	2,351,486	2,387,970
Current Year Reserve	(0)	36,484	(990,000)
Total Net Reserve	2,351,486	2,387,970	1,397,970
Return of Surplus for Operations			
		1,792,349	1,760,346

Please designate applicable reserves below. For information purposes only.

18/19 Mandatory Reserve Designation	Amount
Capital Improvement/Construction	
Equipment Acquisition	75,000
Program Development	109,079
Future Debt Service	
Facilities Maintenance and Repairs	200,000
Outstanding Commitments	1,500,000
Catastrophic Events	100,000
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	403,891
Total Reserve Designation	2,387,970 <i>(Should equal 18/19 Actual Total Net Reserve)</i>

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2019-2020

Area Health & Counseling Center

	2018/2019 Approved Budget	2018/2019 Projected Actuals	2019/2020 Projected Budget
Operating Revenues			
Academic Year	5,038,731	4,908,711	5,055,973
Waiver/Contra-Revenue	(131,677)	(138,100)	(142,243)
Summer Session	243,767	262,600	270,478
Revenue from Investments	8,515	11,446	11,560
Total	5,159,336	5,044,657	5,195,768
Operating Expenses			
Management	404,619	346,854	387,259
Faculty	909,047	941,370	999,611
Staff	1,538,747	1,416,130	1,567,814
Temporary Help	238,390	271,759	279,912
Student Assistants	5,053	7,426	7,575
Benefits	1,644,295	1,705,679	1,960,163
Financial Aid Fee	93,660	93,660	95,534
Palm Desert Campus Operating Expenses	351,491	371,937	383,096
Supplies, Contract Services, Chargebacks, and Accreditation	477,451	454,499	593,862
Travel	14,127	18,320	18,687
Communications	7,280	19,295	19,778
Postage & Duplicating	6,186	5,366	5,473
Equipment, IT Hardware & IT Software	27,742	28,833	29,410
Professional Development	11,355	13,807	14,084
Cost Recovery - State	397,178	375,186	386,442
Total	6,126,621	6,070,121	6,748,700
Net Operating Income			
	(967,285)	(1,025,464)	(1,552,932)
Operating Reserves			
Prior-Year Retained Earnings	(1,576,694)	(1,529,253)	(2,554,717)
Current Year Reserve	(967,285)	(1,025,464)	(1,552,932)
Total Net Reserve (Operating)			
	(2,543,979)	(2,554,717)	(4,107,649)
Facility Fee Revenues			
Facility Fees-San Bernardino Campus & Palm Desert	560,100	578,951	596,319
Waiver/Contra-Revenue	(12,614)	(42,160)	(43,425)
Fed Non-Op Grants	89,421	85,483	88,048
Interest Earnings	40,903	61,260	63,098
Total	677,810	683,534	704,040
Facility Fee Expenses			
Palm Desert Facility Fee Operating Expenses (RUA01)	0	17,041	5,000
Contract Services	292	276	284
Overhead-Chancellor's Office	12,553	12,636	13,015
State Pro Rata	5,860	5,927	6,105
Total	18,705	35,880	24,404
Net Facility Fee Income			
	659,105	647,654	679,636
Debt Service			
Annual Debt Service Payments (if applicable)	454,562	454,562	452,987
Debt Coverage Ratio			
	1.45	1.42	1.50
Transfers In/Out			
To Maintenance & Repair (IDD01)	100,000	0	50,000
Facility Fee Reserves			
Prior-Year Retained Earnings	3,411,526	3,420,878	3,613,970
Current Year Reserve	104,543	193,092	176,649
Total Net Reserve (Facility Fee)			
	3,516,069	3,613,970	3,790,619
Other Fund Reserves			
Construction	0	0	0
Maintenance & Repair	100,000	225,672	175,672
Total Other Fund Reserves			
	100,000	225,672	175,672

Please complete applicable reserve data below per ICSUAM Policy 2001.00

Health-Operating	
18/19 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	<i>(May not exceed \$2,579,668)</i>
Total Reserve Designation	0 <i>(Must equal 18/19 Actual Net Reserve for Oper.)</i>

Health-Facility Fee	
18/19 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	
Equipment Acquisition	200,000
Program Development	
Future Debt Service	1,000,000
Facilities Maintenance and Repairs	89,060
Outstanding Commitments	19,910
Catastrophic Events	2,005,000
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	<i>(May not exceed \$338,905)</i>
Total Reserve Designation	3,613,970 <i>(Must equal 18/19 Actual Net Reserve for Facil.)</i>

*These figures may be adjusted, as needed, to equal actual balances at 6/30/19

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2019-2020

	Area	Parking	
	2018/2019 Approved Budget	2018/2019 Projected Actuals	2019/2020 Projected Budget
Operating Revenues			
Permit Sales-Staff	392,229	411,104	419,326
Permit Sales-Student Annuals	586,873	685,332	712,745
Permit Sales-Summer	232,562	228,082	237,206
Permit Sales-Fall	1,322,426	1,224,509	1,273,489
Permit Sales-Winter	1,254,343	1,126,209	1,171,258
Permit Sales-Spring	1,171,110	1,063,695	1,106,243
Permit Sales-University Village	73,952	38,494	40,034
Daily Permit Sales	1,331,484	1,439,370	1,496,945
Misc Revenue	31,257	20,164	20,945
Special Events	96,716	118,429	123,166
Interest Income	19,616	39,441	24,065
Total	6,512,569	6,394,829	6,625,421
Operating Expenses			
Management	90,000	86,202	102,000
Staff	841,663	926,104	983,004
Student Assistants	208,022	238,233	245,380
Overtime	39,874	34,252	39,874
Benefits	574,456	726,288	748,077
Supplies & Services, Repairs & Maintenance	203,423	115,297	118,756
Utilities	57,861	91,751	94,504
Travel	10,408	8,657	8,917
Equipment, IT Hardware & IT Software	119,153	67,025	174,036
Systemwide Cost	145,796	72,536	74,713
Cost Recovery - State	538,773	527,566	527,566
Other	489,521	432,748	448,453
Total	3,318,949	3,326,660	3,565,279
Net Operating Income	3,193,620	3,068,169	3,060,142
Debt Service			
Parking Structure Bond Pymt	2,105,555	2,105,555	2,107,886
Parking Lot N Bond Pymt	257,564		213,375
Total Annual Debt Service Payment	2,363,119	2,105,555	2,321,261
Debt Coverage Ratio	1.35	1.46	1.32
Transfers In/Out			
To Construction	1,000,000	496,978	830,000
Operating Reserves			
Prior-Year Retained Earnings	1,586,057	1,736,756	2,202,392
Current Year Reserve	(169,499)	465,636	(91,119)
Total Net Reserve (Operating)	1,416,557	2,202,392	2,111,273
Parking-Fines/Forfeitures			
Revenues	754,775	553,971	565,543
Expenses	620,760	652,812	672,396
Prior-Year Retained Earning	422,206	422,207	323,366
Total Net Reserve (Fines/Forfeitures)	556,222	323,366	216,513
Other Fund Reserves			
Construction	250,000	208,067	6,146
Maintenance & Repair	18,868	78,394	291,589
Total Other Fund Reserves	268,868	286,461	297,735

Please complete applicable reserve data below per ICSUAM Policy 2001.00

Parking-Operating

18/19 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	378,784
Equipment Acquisition	110,000
Program Development	
Future Debt Service	422,688
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	
Encumbrances	163,534
CEL Campus Partners	
Economic Uncertainty	1,127,386
Total Reserve Designation	2,202,392

(May not exceed \$3,256,284)

(Must equal 18/19 Actual Net Reserve for Oper.)

Parking-Fines/Forfeitures

18/19 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	226,866
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	
Encumbrances	96,500
CEL Campus Partners	
Economic Uncertainty	
Total Reserve Designation	323,366

(May not exceed \$377,388)

(Must equal 18/19 Actual Net Reserve for F&F)

*These figures may be adjusted, as needed, to equal actual balances at 6/30/19

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2019-2020

Area Philanthropic Foundation

	2018/2019 Approved Budget	2018/2019 Projected Actuals	2019/2020 Projected Budget
Operating Revenues			
Interest Earnings	90,000	127,073	116,000
Endowment Mgmt Fee	280,000	266,435	270,000
Community Board Membership	23,000	6,500	18,000
Other	700	77,462	700
Total	393,700	477,470	404,700
Operating Expenses			
Contract Services	182,275	182,275	200,500
Alumni/Fundraising Support	0	0	0
Communications and Marketing	0	0	0
Insurance	14,700	13,680	14,500
Audit	22,000	23,146	22,000
Supplies & Services	12,000	17,215	15,000
Scholarships - Study Abroad/General/Other	70,000	72,500	70,000
Board Development		0	22,000
Advocacy		0	10,000
Other/Prior FY adjustment	0	(28,724)	0
Total	300,975	280,092	354,000
Net Operating Income	92,725	197,378	50,700
Debt Service			
Annual Debt Service Payments <i>(if applicable)</i>			
Debt Coverage Ratio	N/A	N/A	N/A
Reserves			
Prior-Year Retained Earnings	234,373	141,431	338,809
Current Year Reserve	92,725	197,378	50,700
Other/Underwater Scholarship Support			(192,000)
Total Net Reserve	327,098	338,809	197,509

Please designate applicable reserves below. For information purposes only.

18/19 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	
Financial Aid - Scholarships	278,683
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	60,126
Total Reserve Designation	338,809 <i>(Should equal 18/19 Actual Total Net Reserve)</i>

*Reserve should be three months operating expenditures as calculated per CPF Reserve Policy

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2019-2020

Area Student Union / Recreation & Wellness

	2018/2019 Approved Budget	2018/2019 Projected Actuals	2019/2020 Projected Budget
Operating Revenues			
Return of Surplus	5,464,606	5,464,606	5,735,504
Interest Earnings	43,000	57,158	55,000
Other	1,128,704	1,364,791	1,266,298
Total	6,636,310	6,886,554	7,056,802
Operating Expenses			
Management	531,930	476,294	568,671
Staff	1,162,790	1,100,000	1,378,013
Temporary Staff	48,266	120,000	19,721
Student Assistants	1,378,436	1,300,000	1,411,831
Overtime	1,765	12,635	2,052
Benefits	899,372	800,000	1,005,437
Supplies & Services	282,302	282,302	273,871
Travel	104,418	80,000	98,455
Equipment, IT Hardware & IT Software	33,795	5,000	30,295
Utilities	477,738	400,000	479,225
Cost Allocation	550,035	550,035	566,536
Other	1,165,463	849,965	1,167,697
Total	6,636,310	5,976,231	7,001,804
Net Operating Income	0	910,323	54,998
Operating Reserves			
Prior-Year Retained Earnings	2,196,436	1,955,481	2,865,804
Current Year Reserve	0	910,323	54,998
Total Net Reserve (Operating)	2,196,436	2,865,804	2,920,802
Student Fee Revenues			
Student Fees	7,638,801	8,164,439	8,009,595
Interest Earnings	85,000	169,227	125,000
Total	7,723,801	8,333,665	8,134,595
Student Fee Expenses			
Chancellor Charges	21,000	29,192	30,000
Capital Projects Expenditures	15,000	3,571	5,000
Contra Revenue-Allowance & Fee Waiver	215,000	202,917	215,000
Return of Surplus for Operating	5,464,606	5,464,606	5,735,504
Total	5,715,606	5,700,287	5,985,504
Net Student Fee Income	2,008,195	2,633,379	2,149,091
Debt Service			
Annual Debt Service Payments	1,891,675	1,894,825	1,895,800
Debt Coverage Ratio	1.06	1.39	1.13
Transfers In/Out			
To Maintenance & Repair	418,000	0	836,000
Reserves			
Prior-Year Retained Earnings	6,643,257	7,047,484	7,786,038
Current Year Reserve	(301,480)	738,554	(582,709)
Total Net Reserve (Student Fee)	6,341,777	7,786,038	7,203,329
Other Fund Reserves			
Construction	2,584,310	2,019,074	3,019,074
Maintenance & Repair	1,696,960	1,654,548	2,390,548
Total Other Fund Reserve	4,281,270	3,673,622	5,409,622

Area Student Union / Recreation & Wellness

Please complete applicable reserve data below per ICSUAM Policy 2001.00

Student Union-Operating (RO001)

18/19 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	900,000
Equipment Acquisition	75,000
Program Development	300,000
Future Debt Service	900,000
Facilities Maintenance and Repairs	200,000
Outstanding Commitments	
Catastrophic Events	250,000
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	240,804 <i>(May not exceed \$3,318,155)</i>
Total Reserve Designation	2,865,804 <i>(Must equal 18/19 Actual Net Reserve for Oper.)</i>

Student Union-Student Fee (HDD01)

18/19 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	4,000,000
Equipment Acquisition	
Program Development	
Future Debt Service	1,895,800
Facilities Maintenance and Repairs	850,000
Outstanding Commitments	
Catastrophic Events	350,000
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	690,238 <i>(May not exceed \$3,861,900)</i>
Total Reserve Designation	7,786,038 <i>(Must equal 18/19 Actual Net Reserve for Student Fee)</i>

*These figures may be adjusted, as needed, to equal actual balances at 6/30/19

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2019-2020

Area University Enterprises Corporation

	2018/2019 Approved Budget	2018/2019 Projected Actuals	2019/2020 Projected Budget
Operating Revenues			
Administrative Fees	16,000	16,000	15,000
Commissions	3,208,000	2,320,400	1,417,000
Sponsored Programs Recovered Indirect	2,975,000	3,100,000	3,200,000
Interest Earnings	38,000	38,000	39,000
Other	225,000	225,000	232,000
Total	6,462,000	5,699,400	4,903,000
Operating Expenses			
Salaries and Benefits	856,000	730,000	792,000
Contract Services	1,890,000	1,897,400	1,896,000
Commercial Operations	690,000	630,200	1,032,400
Supplies & Services	22,500	20,000	20,500
Professional Development/Travel	13,000	10,000	11,500
Repairs and Maintenance	24,500	26,500	24,500
Insurance	72,500	69,000	83,000
Audit Fees	46,000	46,000	48,000
Other	157,500	225,500	219,500
Total	3,772,000	3,654,600	4,127,400
Other Adjustments			
Allocations to campus	365,000	396,000	55,000
IDC allocation to campus	981,000	1,136,400	1,205,200
CalPERS Payment/Trust Deposit	300,000	650,000	500,000
Net Operating Income			
	1,044,000	998,800	220,600
Debt Service			
Annual Debt Service Payments (if applicable)			
Debt Coverage Ratio			
	N/A	N/A	N/A
Reserves			
Prior-Year Retained Earnings	2,012,609	2,012,609	3,011,409
Current Year Reserve	1,044,000	998,800	220,600
Total Net Reserve			
	3,056,609	3,011,409	3,232,009

Area University Enterprises Corporation

Please complete applicable reserve entries below. For information purposes only.

18/19 Mandatory Reserve Designation	Amount
Capital Improvement/Construction	
Equipment Acquisition	185,000
Program Development	
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	350,000
Catastrophic Events	
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	2,476,409
Total Reserve Designation	3,011,409 <i>(Should equal 18/19 Actual Total Net Reserve)</i>

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILARY/ENTERPRISE 18-19 FUND BALANCE
DESIGNATED RESERVES SUMMARY**

	ASI	Health Center	Health Center Facilities	Parking	Parking Fines/Forfeitures	Philanthropic	SMSU & SRWC	UEC	Total
Operating Reserves									
Capital Improvement/Construction				378,784			4,900,000		5,278,784
Equipment Acquisition	75,000		200,000	110,000			75,000	185,000	645,000
Program Development	109,079				226,866		300,000		635,945
Future Debt Service			1,000,000	422,688			2,795,800		4,218,488
Facilities Maintenance and Repairs	200,000		89,060				1,050,000		1,339,060
Outstanding Commitments	1,500,000		19,910					350,000	1,869,910
Catastrophic Events	100,000		2,005,000				600,000		2,705,000
Encumbrances				163,534	96,500				260,034
Financial Aid-Scholarships						296,731			296,731
Economic Uncertainty	403,891		300,000	1,127,386		60,126	931,042	2,476,409	5,298,854
Total Operating Reserves	2,387,970	0	3,613,970	2,202,392	323,366	356,857	10,651,842	3,011,409	22,547,806

Other Fund Reserves									
Construction				208,067			2,019,074		2,227,141
Maintenance & Repair			225,672	78,394			1,654,548		1,958,614
Campus Partners									0
Total Other Reserves	0	0	225,672	286,461	0	0	3,673,622	0	4,185,755