

**Memorandum**

**Budget Office**

Sierra Hall, Room 104  
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**DATE:** June 29, 2015

**TO:** Vice President Freer  
President Morales  
In Turn

**FROM:** Dena Chester *DC*  
Budget Officer

**RE: FY 15-16 Auxiliary and Enterprise Fund Budgets**

Enclosed are the 15-16 Auxiliary and Enterprise fund budgets for your review and approval.

Each Auxiliary/Enterprise area has included their year-end projections for FY 14-15 along with projected revenue, expenses and reserve amounts for the upcoming year.

Please let me know once these budgets have been approved and I will communicate back to the appropriate departments.

Enclosures

**Approved:** *Douglas R. Freer* 9/9/15  
Dr. Douglas R. Freer Date  
Vice President, Administration & Finance

*TDM* 9/17/15  
Dr. Tomás D. Morales Date  
President

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2015-2016**

Area Associated Students, Inc

	2014/2015 Revised Budget	2014/2015 Actuals	2015/2016 Projected Budget
<b>Operating Revenues</b>			
Student Fees	1,511,435	1,660,851	1,637,983
Interest Earnings	4,355	8,814	3,000
<b>Total</b>	<b>1,515,790</b>	<b>1,669,665</b>	<b>1,640,983</b>
<b>Operating Expenses</b>			
Management	78,650	82,404	82,404
Staff	108,537	86,033	118,124
Student Assistants	147,701	201,812	252,355 (1)
Overtime		42	500
Benefits	130,115	81,459	131,033
Supplies & Services( includes Utilities, etc)	67,368	145,919	69,900
Travel	106,358	62,974	121,500 (2)
Accounting/Audits/Legal Consultants	74,800	98,433	93,550
Equipment, IT Hardware & IT Software	13,811	4,552	33,000 (3)
Hospitality/Special Events	182,659	221,950	235,201
Scholarships/Campus Support	412,722	466,550	455,550
PDC activities	42,038	31,199	25,850
Insurance	18,000	15,822	22,000
<b>Total</b>	<b>1,382,759</b>	<b>1,499,149</b>	<b>1,640,967</b>
<b>Net Operating Income</b>	<b>133,031</b>	<b>170,516</b>	<b>16</b>
<b>Debt Service</b>			
Annual Debt Service Payments (if applicable)			
<b>Debt Coverage Ratio</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Reserves</b>			
Prior-Year Retained Earnings	2,167,494	2,167,494	2,281,760
Current Year Reserve	133,031	170,516	16
<b>Total Net Reserve</b>	<b>2,300,525</b>	<b>2,338,010</b>	<b>2,281,776</b>

(1) Increase in office assistants, graphic designer assistants, Howl Squad/advocates.

(2) 15/16 Travel budget includes Student Research & Travel not paid in 14/15.

(3) Increase associated with PDC Equipment

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2015-2016**

Area College of Extended Learning

	2014/2015 Revised Budget	2014/2015 Actuals*	2015/2016 Projected Budget
<b>Operating Revenues</b>			
Student Fees	9,728,817	10,005,873	10,215,258
Summer Session	0	797,088	6,584,180
Interest Earnings	31,148	39,798	32,000
Other	47,131	193,412	49,487
<b>Total</b>	<b>9,807,096</b>	<b>11,036,170</b>	<b>16,880,925</b>
<b>Operating Expenses</b>			
Management	524,047	554,731	539,768
Staff	1,454,152	1,386,036	1,447,205
Student Assistants	154,181	149,477	158,807
Overtime	181	157	200
Extension Faculty	1,407,212	1,407,212	1,500,000
Benefits	1,024,041	1,094,885	1,054,762
Supplies & Services	1,365,486	1,682,849	1,393,156
Travel	94,761	126,215	96,656
Equipment, IT Hardware & IT Software	52,484	55,362	53,534
Utilities	38,099	38,099	38,500
Summer Financial Aid	0	0	2,386,685
Summer Faculty	0	220,372	1,811,000
Summer Staff	0	12,493	100,000
Summer Expenses	0	64,412	1,963,968
Maint/Repair	196,698	0	250,000
State Pro-Rata	243,097	243,097	245,000
Transfer to CSU444 Fund	970,967	1,074,157	1,000,000
Cost Recovery- State	177,368	241,699	452,027
Chancellor Office Charges	81,171	21,605	85,000
Yasuda Capital Improvement	1,850,000	2,250,000	1,650,000
Other- Academic Affairs Reimb	100,000	100,000	125,000
<b>Total</b>	<b>9,733,945</b>	<b>10,722,856</b>	<b>16,351,268</b>
<b>Net Operating Income</b>			
	73,151	313,314	529,657
<b>Debt Service</b>			
Annual Debt Service Payments (if applicable)			
<b>Debt Coverage Ratio</b>			
	N/A	N/A	N/A
<b>Reserves</b>			
Prior-Year Retained Earnings	1,962,970	1,962,970	2,036,121
Current Year Reserve	73,151	313,314	529,657
<b>Total Net Reserve</b>			
	2,036,121	2,276,284	2,565,778

\* Includes Early Start Program

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2015-2016**

Area Health & Counseling Center

	2014/2015 Revised Budget	2014/2015 Actuals	2015/2016 Projected Budget
<b>Operating Revenues</b>			
Academic Year	3,891,144	3,890,648	4,104,067
Summer Session	130,939	155,742	134,082
Transfer In		4,003	37,000
<b>Total</b>	<b>4,022,083</b>	<b>4,050,393</b>	<b>4,275,149</b>
<b>Operating Expenses</b>			
Management	226,796	227,282	321,332
Faculty	635,865	636,968	648,582
Staff	1,251,347	1,263,455	1,263,602
Temporary Help	470,329	464,935	479,736
Student Assistants	5,935	5,935	6,053
Benefits	1,286,838	1,362,830	1,343,765
Financial Aid Fee	82,074	81,985	83,715
Palm Desert Campus -(Trsfrd as rev. to PDC)	196,563	196,563	207,319
Supplies, Contract Services, Chargebacks, and Accreditation	117,335	97,900	136,442
Travel	10,467	9,465	10,677
Communications	6,213	18,084	6,338
Postage & Duplicating	8,306	7,806	8,472
Equipment, IT Hardware & IT Software	62,590	60,241	67,842
Professional Development	14,398	15,649	14,686
Cost Recovery - State	51,664	51,664	274,726
<b>Total</b>	<b>4,426,719</b>	<b>4,500,762</b>	<b>4,873,287</b>
<b>Net Operating Income</b>	<b>(404,636)</b>	<b>(450,369)</b>	<b>(598,138)</b>
<b>Reserves</b>			
Prior-Year Retained Earnings	(17,637)	(16,877)	(422,273)
Current Year Reserve	(404,636)	(450,368)	(598,138)
<b>Total Net Reserve (Operating)</b>	<b>(422,273)</b>	<b>(467,245)</b>	<b>(1,020,411)</b>

<b>Facility Fee Revenues</b>			
Facility Fees-San Bernardino Campus	735,011	735,051	792,204
Interest Earnings	17,907	21,752	18,641
<b>Total</b>	<b>752,918</b>	<b>756,803</b>	<b>810,845</b>
<b>Facility Fee Expenses</b>			
Operating/State Serv Chgs/Interest Chgs	269	269	246
Contract Services	274	4,842	243
Services from other agencies	0		293
Equipment/Info. Tech/Maint. Expense		41,813	21,094
Overhead-Chancellor's Office	9,303	9,303	12,717
State Pro Rata	4,758	4,758	4,605
<b>Total</b>	<b>14,604</b>	<b>60,985</b>	<b>39,198</b>

<b>Net Facility Fee Income</b>	<b>738,314</b>	<b>695,818</b>	<b>771,647</b>
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<b>Debt Service</b>			
Annual Debt Service Payments (if applicable)	451,992	452,087	451,962

<b>Debt Coverage Ratio</b>	<b>1.63</b>	<b>1.54</b>	<b>1.71</b>
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<b>Reserves</b>			
Facility Fee	3,284,564	3,086,591	3,823,346
Construction & DBMR	30,434	7,482	29,544
<b>Total Net Reserve (Facility/DBMR)</b>	<b>3,314,998</b>	<b>3,094,073</b>	<b>3,852,890</b>

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO  
AUXILIARY/ENTERPRISE BUDGET PLAN  
2015-2016**

Area Housing & Residential Life

	2014/2015 Revised Budget	2014/2015 Actuals	2015/2016 Projected Budget
<b>Revenues</b>			
Regular Session	8,521,529	8,507,777	8,529,739
Summer Session	343,626	343,626	494,614
Interest-SMIF	67,784	82,600	59,957
Other	23,988	27,255	24,083
Conferences	402,265	407,498	229,140
<b>Total</b>	<b>9,359,193</b>	<b>9,368,756</b>	<b>9,337,533</b>
<b>Operating Expenses</b>			
Salaries - Professional	1,288,466	1,286,831	1,295,753
Salaries - Student Assistants	115,394	112,185	191,005
Benefits	671,651	724,151	722,052
Communication	152,033	159,018	173,000
Utilities	547,938	620,076	629,437
Travel	11,672	15,439	22,350
System Wide Costs	153,803	153,803	175,430
Contract Services	161,576	170,658	158,286
Info Tech Costs	934	1,560	1,000
Cost Recovery - State	767,449	948,723	1,444,504
Insurance	27,924	27,924	32,210
Supplies & Service	191,024	204,347	226,300
Postage	7,814	6,084	10,200
Duplicating	20,176	18,626	22,500
Bad Debts	27,814	30,000	27,000
<b>Total</b>	<b>4,145,668</b>	<b>4,479,425</b>	<b>5,131,028</b>

<b>Net Operating Income</b>	<b>5,213,525</b>	<b>4,889,331</b>	<b>4,206,505</b>
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<b>Debt Service</b>			
Phase I Debt Service-(Bldgs 5 & 6)	812,000	812,000	815,125
Phase II Debt Service (Bldg 2, 3, 4)	998,300	998,300	998,238
ACT and Land	1,410,997	1,410,997	1,582,854
<b>Total</b>	<b>3,221,297</b>	<b>3,221,297</b>	<b>3,396,217</b>

<b>Debt Coverage Ratio</b>	<b>1.62</b>	<b>1.52</b>	<b>1.24</b>
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<b>Reserves</b>			
Maint-Repair/Renovation-DBMR	488,750	284,667	293,207
Catastrophic Events	3,000,000	3,000,000	3,000,000
Working Capital	4,000,000	4,000,000	4,000,000
Capital Develop-New Projects	4,099,877	599,877	617,873
<b>Total Net Reserve</b>	<b>11,588,627</b>	<b>7,884,544</b>	<b>7,911,080</b>

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2015-2016**

Area Parking and Transportation Services

	2014/2015 Revised Budget	2014/2015 Actuals	2015/2016 Projected Budget
<b>Operating Revenues</b>			
Permit Sales-Staff	280,196	322,239	290,787
Permit Sales- Student Annuals	365,088	365,088	367,743
Permit Sales-Summer	178,699	177,474	223,212
Permit Sales-Fall	1,095,897	1,098,753	1,106,315
Permit Sales-Winter	988,803	990,596	1,028,520
Permit Sales-Spring	954,947	955,331	970,547
Permit Sles- University Village	55,536	55,570	55,819
Daily Permit Sales	1,152,060	1,177,772	1,303,500
Misc Revenue	17,533	16,374	17,914
Special Events	145,862	163,512	148,050
Interest Income	16,120	19,897	16,926
<b>Total</b>	<b>5,250,738</b>	<b>5,342,606</b>	<b>5,529,332</b>
<b>Operating Expenses</b>			
Management	101,740	101,740	111,000
Staff	548,351	525,362	743,109
Student Assistants	176,252	174,064	144,252
Overtime	17,021	16,602	19,809
Benefits	306,079	307,556	400,964
Supplies & Services,Repairs & Maintenance	142,313	186,176	128,563
Utilities	66,070	69,365	62,766
Travel	6,603	5,883	13,206
Equipment, IT Hardware & IT Software	206,243	251,902	103,404
Systemwide Cost	85,565	85,565	88,131
Cost Recovery - State	495,057	495,057	558,967
Other	327,953	359,010	329,752
<b>Total</b>	<b>2,479,248</b>	<b>2,578,282</b>	<b>2,703,923</b>
<b>Net Operating Income</b>			
	2,771,491	2,764,324	2,825,409
<b>Debt Service</b>			
Annual Debt Service Payments	2,210,445	2,041,632	2,238,041
<b>Debt Coverage Ratio</b>			
	1.25	1.35	1.26
<b>Reserves</b>			
Prior-Year Retained Earnings	2,474,236	2,474,236	3,035,282
Current Year Reserve	561,046	722,693	587,368
Transfer to Construction	0	0	(1,500,000)
<b>Total Net Reserve</b>	<b>3,035,282</b>	<b>3,196,928</b>	<b>2,122,650</b>

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO  
AUXILIARY/ENTERPRISE PROPOSED BUDGET PLAN  
2015-2016**

Area Philanthropic Foundation

	2014/2015 Revised Budget	2014/2015 Actuals	2015/2016 Projected Budget
<b>Operating Revenues</b>			
Interest Earnings	66,907	66,971	68,400
Endowment Mgmt Fee	151,482	147,693	160,000
Community Board Membership	18,000	18,050	26,000
Other	669	669	700
<b>Total</b>	<b>237,058</b>	<b>233,384</b>	<b>255,100</b>
<b>Operating Expenses</b>			
Contract Services	142,934	150,120	159,006
Insurance	14,062	14,062	14,300
Audit	20,754	18,492	21,377
Supplies & Services	14,601	15,357	14,660
Other	32,045	30,712	32,045
<b>Total</b>	<b>224,396</b>	<b>228,742</b>	<b>241,388</b>
<b>Net Operating Income</b>			
	12,662	4,641	13,712
<b>Debt Service</b>			
Annual Debt Service Payments <i>(if applicable)</i>			
<b>Debt Coverage Ratio</b>			
	N/A	N/A	N/A
<b>Reserves</b>			
Prior-Year Retained Earnings	33,541	33,541	46,204
Current Year Reserve	12,662	4,641	13,712
Other			
<b>Total Net Reserve</b>			
	46,204	38,183	59,916

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2015-2016**

Area Santos Manuel Student Union & SRFC

	2014/2015 Revised Budget	2014/2015 Actuals	2015/2016 Projected Budget
<b>Operating Revenues</b>			
Student Fees	6,687,000	6,926,581	6,887,700
Interest Earnings	60,799	75,710	60,000
Other	270,619	319,245	221,420
<b>Total</b>	<b>7,018,418</b>	<b>7,321,536</b>	<b>7,169,120</b>
<b>Operating Expenses</b>			
Management	226,238	214,276	256,054 (1)
Staff	888,968	897,765	890,769
Temporary Staff	5,500	43,311	11,580
Student Assistants	968,061	979,088	1,003,218
Overtime	2,900	5,173	5,100
Benefits	634,501	592,733	643,019
Supplies & Services	431,403	550,250	482,022
Travel	116,232	186,085	158,647
Equipment, IT Hardware & IT Software	10,900	10,888	8,400
Utilities	460,987	426,691	464,731 (2)
Other	1,017,711	965,267	1,105,173 (3)
<b>Total</b>	<b>4,763,401</b>	<b>4,871,527</b>	<b>5,028,713</b>
<b>Net Operating Income</b>			
	2,255,017	2,450,009	2,140,407
<b>Debt Service</b>			
Annual Debt Service Payments (if applicable)	1,728,181	1,728,181	1,760,500
<b>Debt Coverage Ratio</b>			
	1.30	1.42	1.22
<b>Reserves</b>			
Prior-Year Retained Earnings	11,463,946	11,463,946	11,990,782
Current Year Reserve	526,836	721,828	379,907
<b>Total Net Reserve</b>			
	11,990,782	12,185,774	12,370,689

(1) 14/15 actuals was lower than normal due to Director position being vacant for a portion of the year.

(2) Utility cost increased due to building being open extended days for Coyote First Step.

(3) Includes programming, cost recovery, accounting fees, repair/maintenance and hospitality.



**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2015-2016**

Area University Enterprises Corp.

	2014/2015 Revised Budget	2014/2015 Actuals	2015/2016 Projected Budget
<b>Operating Revenues</b>			
Administrative Fees	58,200	58,864	71,314 (1)
Commissions	837,118	868,512	839,450
Sponsored Programs Recovered Indirect	2,200,000	2,478,678	2,300,000
Interest Earnings	11,800	12,827	12,500
Other	37,000	67,389	53,000
<b>Total</b>	<b>3,144,118</b>	<b>3,486,271</b>	<b>3,276,264</b>
<b>Operating Expenses</b>			
Salaries and Benefits	298,500	181,496	606,957 (2)
Contract Services	1,681,497	1,673,364	1,796,649 (3)
Commercial Operations	323,500	354,879	211,600 (4)
Supplies & Services	35,300	36,638	20,500
Professional Development/Travel	23,500	19,722	36,372
Repairs and Maintenance	8,500	8,926	10,000
Insurance	75,915	80,339	70,376
Audit Fees	40,800	37,177	42,000
Other	151,452	100,823	112,585
<b>Total</b>	<b>2,638,964</b>	<b>2,493,365</b>	<b>2,907,039</b>
<b>Other Adjustments</b>			
Allocations to campus	128,000	27,002	53,000
<b>Net Operating Income</b>			
	377,154	965,904	316,225
<b>Debt Service</b>			
Annual Debt Service Payments (if applicable)			
<b>Debt Coverage Ratio</b>			
	N/A	N/A	N/A
<b>Reserves</b>			
Prior-Year Retained Earnings	179,820	556,974	556,974
Current Year Reserve	377,154	29,464	316,225
<b>Total Net Reserve</b>			
	556,974	586,438	873,199

(1) C/Ctr. fee increased for 2015-16

(2) E.D. & Admin support added for 2015/16

(3) Increase in MOU costs.

(4) Dining repairs/maint., C-store startup, dining consultant