# Humboldt State University
## Sustainable Budget Planning Detail for FY18-19

### HSU Operating Fund
#### Budget Planning Sheet - Summary
Revised: August 2018

<table>
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<tr>
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</thead>
<tbody>
<tr>
<td>1 Total Annualized FTES Enrollment Budget</td>
<td>7,495</td>
<td>7,275</td>
<td>7,165</td>
<td>7,029</td>
<td>7,029</td>
<td>7,162</td>
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<tr>
<td>Operating Reserve Beginning Balance</td>
<td>6,300,000</td>
<td>6,300,000</td>
<td>6,300,000</td>
<td>6,723,305</td>
<td>6,546,610</td>
<td>6,662,915</td>
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### Revenue Budget

1. **State Appropriation**
   - Budget: 78,659,510
   - Plan: 82,228,510
   - Final: 85,517,210

2. **Non-Resident Tuition Fee**
   - Budget: 1,513,000
   - Plan: 1,496,000
   - Final: 1,496,000

3. **Materials, Services and Facilities Fee (MSF)**
   - Budget: 2,527,000
   - Plan: 2,523,000
   - Final: 2,486,000

4. **Other Fees and Revenue (MBA Fee, App Fee, Cost Recov, etc)**
   - Budget: 4,978,839
   - Plan: 5,151,635
   - Final: 5,359,635

5. **Compensation and Benefit Increases**
   - Budget: 5,137,000
   - Plan: 4,726,000
   - Final: 4,389,000

6. **State University Grant (SUG) (reduced to 95% - state appr offset)**
   - Budget: 804,000
   - Plan: -720,000
   - Final: -721,300

7. **Cost recovery adjs related to reductions/reorgs (e.g. facilities)**
   - Budget: 237,000
   - Plan: 400,000
   - Final: 300,000

### Total Revenue Budget

| 132,570,349 | 134,668,145 | 140,757,262 | 143,162,262 | 146,442,262 | 149,999,262 | 153,343,262 |

### Total Prior Year Expenditure Budget

| 128,241,340 | 134,192,044 | 134,192,044 | 138,418,957 | 142,738,957 | 146,618,957 | 149,882,957 |

### Total Base Expenditure Budget

| 134,192,044 | 132,329,840 | 138,418,957 | 142,738,957 | 146,618,957 | 149,882,957 | 152,867,957 |

### Subtotal Base Expenditure Adjustments

| 5,950,704 | (1,862,204) | 4,226,913 | 4,320,000 | 3,880,000 | 3,264,000 | 2,985,000 |

### TOTAL Base Expenditure Budget

| 132,570,349 | 134,668,145 | 140,757,262 | 143,162,262 | 146,442,262 | 149,999,262 | 153,343,262 |

### Net Base Budget Surplus / (Deficit)

| (1,621,695) | 2,338,305 | 2,338,305 | 423,305 | (176,695) | 116,305 | 475,305 |

### One-Time Adjustments

1. **One-Time Allocations/Reduction Bridge Funding**
   - Budget: 570,000
   - Plan: 4,156,000
   - Final: 2,899,825

2. **One-Time Savings**
   - Budget: (2,191,695)
   - Plan: (1,817,695)
   - Final: (561,520)

### Subtotal One-Time Adjustments

| (1,621,695) | 2,338,305 | 2,338,305 | - | - | - | - |

### TOTAL Expenditure Budget

| 132,570,349 | 134,668,145 | 140,757,262 | 142,738,957 | 146,618,957 | 149,882,957 | 152,867,957 |

### Net Budget Surplus / (Deficit)

| - | - | - | 423,305 | (176,695) | 116,305 | 475,305 |

### Operating Reserve Ending Balance

| 6,300,000 | 6,300,000 | 6,300,000 | 6,723,305 | 6,546,610 | 6,662,915 | 7,138,220 |
Revenue Budget Updates
Overall, the 2018-19 Budget has increased by $6.09 million since the April 2018 Budget Plan. However, $2.83 million of this increase is directly related to implementing reductions where we have 1) identified alternate funding sources and/or increased reimbursements for services (e.g. cost allocation model) or 2) consolidated activities as part of the reduction process (e.g. integrating Housing facilities operations with state-side facilities operations), which results in additional costs incorporated into the budget and a corresponding reimbursement component accounted for as cost recovery revenue. Therefore, truly net new available revenue is $2.66 million, based on an increase of $3.29 million in state appropriation less $633,000 in reduced tuition.

1. Enrollment/Tuition: -$633,000
   - FTES Budget Impact: -110 FTES (total FTES down 6% from prior year Actuals)
   - Tuition Impact: change of -$633,000, total annual decrease in tuition of -$2.4 million
   - Materials, Services & Facilities Fee Impact: -$37,000

2. State Appropriation: +$3.29 million
   - Retirement Funding: $31,000 (offset by increased retirement costs, -$2,000 net impact)
   - Additional Compensation and Benefit Funding: $785,000
   - Graduation Initiative 2025 Funding: $2,474,000
   - State University Grant (SUG) Adjustments: -$1,300 (offset by reduction in SUG, net $0 impact)

3. Other Fees and Revenue: +$208,000
   - Reflects department level cost recovery revenue increase, which has a corresponding expenditure budget offset reflected in “Dedicated Budget Allocated to Depts” - net $0 impact

   - Reflects cost recovery revenue associated with the transitions to integrate Housing facilities operations with state-side facilities operations ($3.16 million) and to integrate Academic Technology into the Center for Teaching and Learning ($200,000), both of which include a corresponding expenditure budget offsets - net $0 impact
   - Reflects cost recovery revenue related to implementing the updated cost allocation model (+$300,000), a component of the $9 million reduction target, which results in additional cost recovery revenue rather than reduced costs and therefore is reflected as such.

Expenditure Budget Updates
The Expenditure Budget increased by $6.09 million; however, $2.83 million of this activity is directly related to a revenue adjustment and does not result in available budget to spend as described above. In addition to the net new revenue of $2.66 million referenced above, anticipated 2018-19 compensation and benefit costs decreased, resulting in approximately $3 million in net new resources available for allocation as reflected below in blue.
5. **Compensation Costs: -$370,000**
   - The Unit 3 (Faculty) general salary increase is not effective until November 1 – changed 2018-19 budgeted cost to only 8 months, rather than 12 months to stay in sync with timing of Chancellor’s Office allocations – results in 2018-19 savings, larger proportional 2019-20 increase: -$430,000
   - Administrator (MPP) raise 3%, not 2.5% as initially anticipated: $60,000

6. **New Base Budget Resources Available for Allocation: +$3.0 million**
   Reflects additional funding available to further stabilize the budget and advance strategic budgeting priorities in 2018-19
   - **Graduation Initiative 2025: $2,474,000**
     - Fall 2019 Tenure Track Faculty Investment: $1,200,000
     - RAMP Student Mentors: $124,000
     - Learning Center Student Employment: $100,000
     - Cultural Centers for Academic Excellence (CCAЕ) Support: $85,000
     - Student Success Initiatives Pool (SEM Plan): $965,000
   - **Net Available Funding for Strategic Priorities: $520,000**
     - Ongoing One-Time/Lottery funded activities supporting student employment, student programming and support, and a safe campus environment:
       - California Indian Big Time & Social Gathering: $20,000
       - Campus Public Safety: $100,000
       - Educational Opportunity Program (EOP): $25,000
       - Preview Plus: $30,000
       - Recreational Sports: $6,000
       - Student Clubs & Activities: $33,500
       - Student Disability Resource Center (SDRC): $11,000
       - Veterans Enrollment and Transition Services (VETS): $9,500
     - University Contingency: $285,000

7. **One-Time Reduction Bridge Funding: $2.9 million**
   - $1.25 million in additional reductions have been achieved since April, leaving remaining reductions of $2.9 million.
   - $561,520 from 2017-18 one-time savings (roll forward) will be utilized to balance the budget. This amount is significantly lower than initially anticipated given the additional reductions that have been achieved to date.