

# Fiscal State of the University

## Presentation to the Academic Senate

*Fram Virjee*  
*President*

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*Vice President for Administration and Finance/Chief Financial Officer*

*November 12, 2020*



CALIFORNIA STATE UNIVERSITY  
**FULLERTON**<sup>™</sup>

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# Overview

- Financial Position and Performance
- Budget Reductions Review
- COVID

# FY 2019-20 Stand Alone Year Core Operating Funds

Division	Baseline Budget	Fiscal Year Allocations*	Expenditures	Balance
Academic Affairs	158,774,892	268,582,627	266,123,598	2,459,029
Administration & Finance	23,965,010	47,443,821	47,435,913	7,908
HRDI	5,377,275	8,808,377	8,762,324	46,053
Information Technology	16,997,624	32,359,554	31,213,098	1,146,456
Office of the President	1,847,149	2,362,417	2,007,303	355,114
Student Affairs	24,513,447	47,620,014	47,915,521	(295,508)
University Advancement	8,514,040	15,018,921	14,780,055	238,866
University Wide	220,335,202	102,725,654	130,500,748	(27,775,094)
<b>University Total</b>	<b>\$ 460,324,641</b>	<b>\$ 524,921,384</b>	<b>\$ 548,738,561</b>	<b>\$ (23,817,176)</b>

\*Fiscal Year Allocations do not include carry-forward

# FY 2019-20 Carry Forward (as of July 1, 2020)

Carry-Forward	Amount
Designated for COVID Advance Allocations	\$ 9,122,149
Compensation & Benefits	7,554,062
Grants & Scholarships	1,618,027
Designated University-Wide Expenses & Commitments	7,213,249
<b>University-wide Total</b>	<b>\$ 25,507,487</b>
Divisions	24,158,427
<b>University Total</b>	<b><u><u>\$ 49,665,914</u></u></b>

CSU Guidelines for Reserves - \$230M

Carry-forward does not include \$27M UWD for deficit June 30, 2020 year-end balance. Deficit will be recovered via CARES and advanced lease payment source.

# Operating Fund Expenditures

## Fiscal Budget (Excluding Auxiliaries and Post Awards)

Expenditure Category	2017-18	2018-19	2019-20	% of Total (2019-20)
Salaries and Wages	\$ 224,953,503	\$ 230,915,897	\$ 242,457,629	44%
Benefits	113,098,846	117,125,326	125,609,247	23%
Financial Aid	57,992,327	56,295,192	62,314,106	11%
Work Study	1,160,417	323,110	15,148	< 1%
Communications	953,267	893,424	1,109,710	< 1%
Utilities	6,722,610	6,748,846	6,877,472	1%
Travel	1,540,525	1,657,854	1,043,922	< 1%
Library Acquisitions	2,167,316	2,174,808	3,717,980	1%
Contractual Services	2,863,765	3,967,210	4,363,893	1%
Information Technology	11,308,171	12,444,394	16,409,170	3%
Equipment	1,154,856	1,395,265	1,248,146	< 1%
Misc/Other Operating Expenses	52,154,403	58,130,246	83,572,138	15%
<b>University Total</b>	<b>\$ 476,070,007</b>	<b>\$ 492,144,727</b>	<b>\$ 548,738,561</b>	<b>100%</b>

# Expenditure by Program / Cost per FTES

## FY 2018-19 and FY 2019-20

Program	FY 2018-19		FY 2019-20	
	Amount	Cost per FTES	Amount	Cost per FTES
Instruction	\$ 210,759,641		\$ 219,656,332	
Public Service	448,600		704,797	
Academic Support	35,704,126		40,810,470	
Student Services	44,497,551		48,218,677	
Institutional Support	72,325,638		98,493,678	
Operation & Maintenance of Plant	47,365,771		61,234,712	
Other/Non-Operating Expenses	24,748,209		17,305,789	
		13,496		14,889
Student Grants & Scholarships	56,295,192	1,743	62,314,106	1,907
<b>Total</b>	<b>\$ 492,144,727</b>	<b>\$ 15,239</b>	<b>\$ 548,738,561</b>	<b>\$ 16,796</b>

FTES

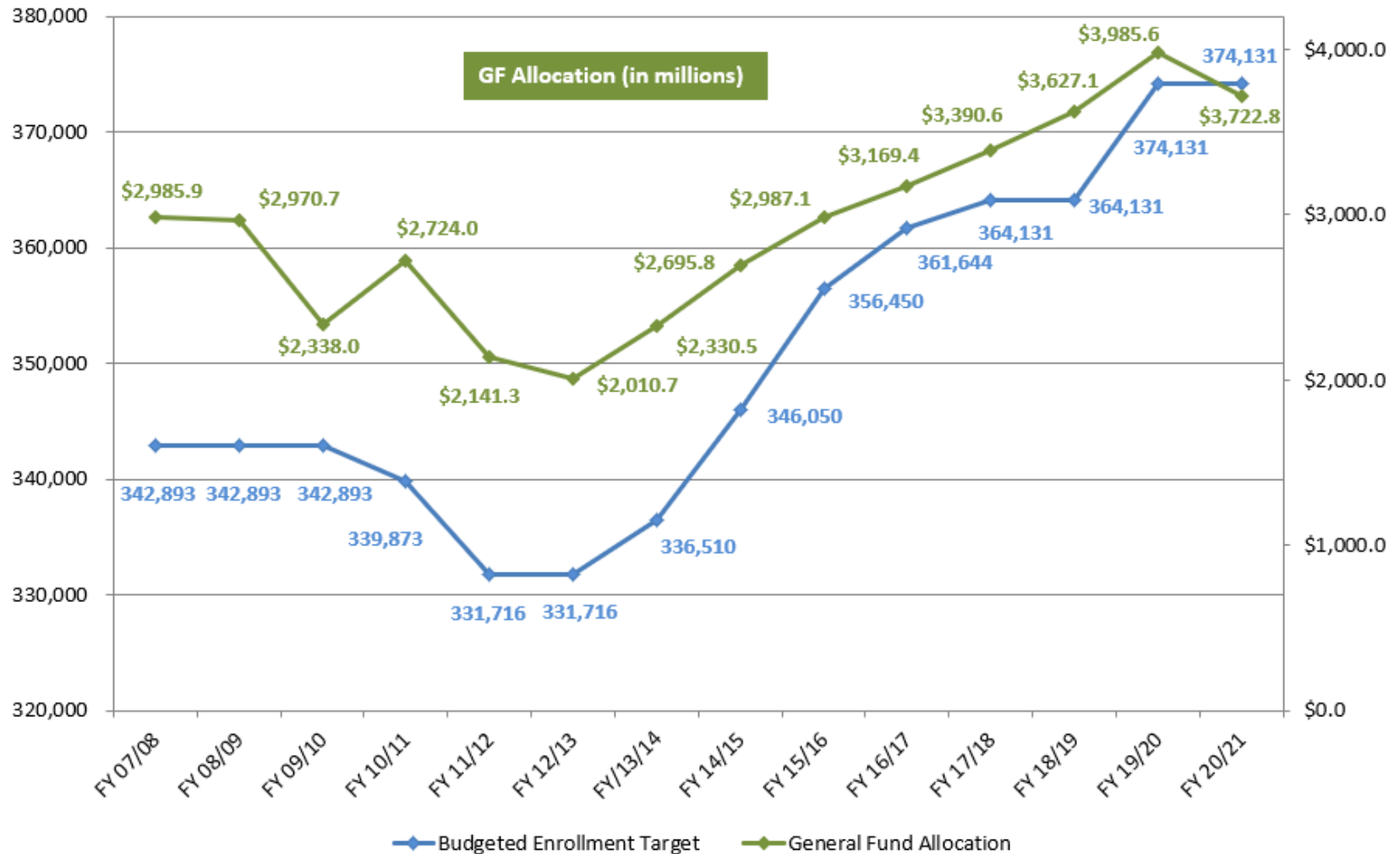
32,295.1

FTES

32,670.8

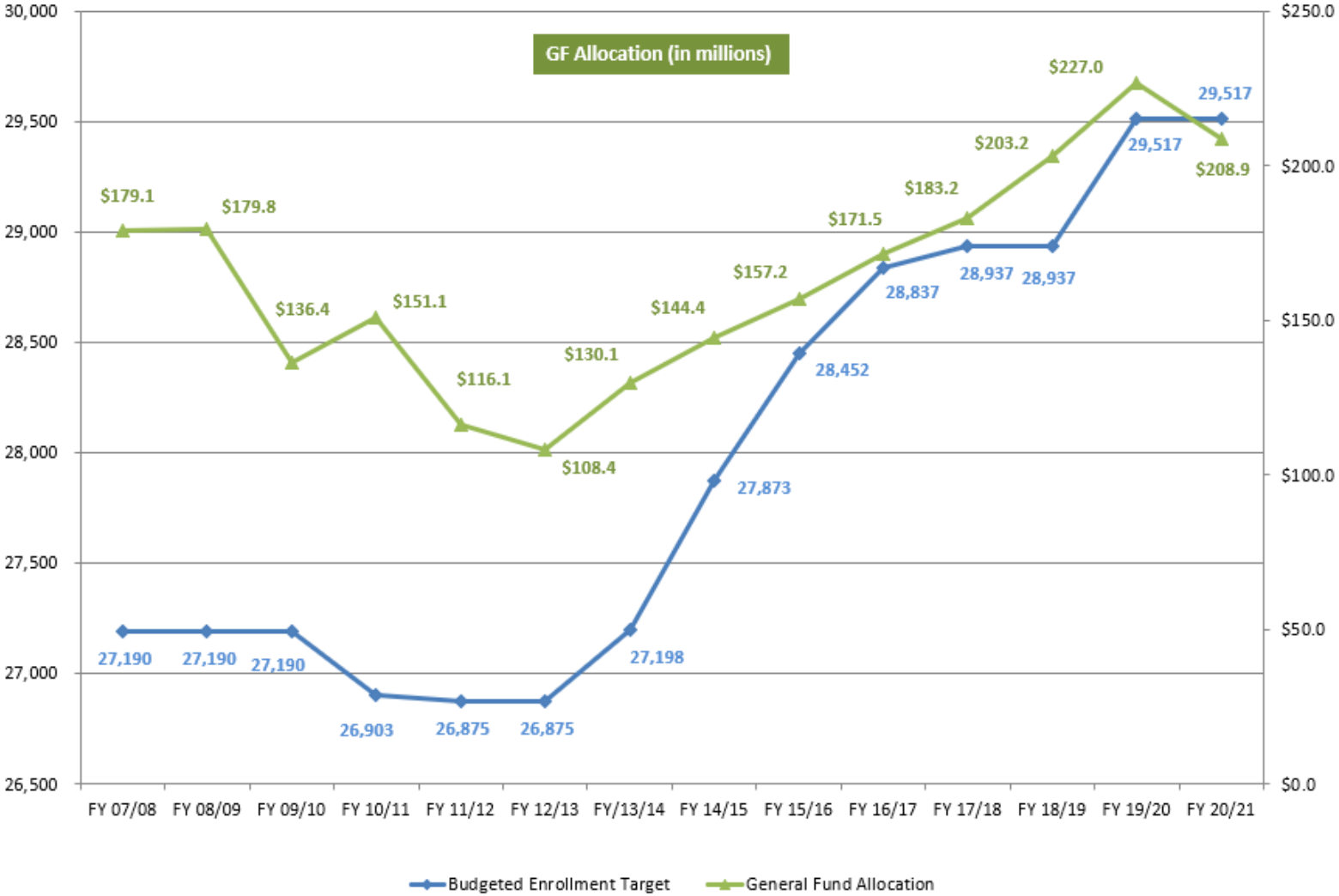
**FY 2020-21**

# CSU General Fund and Resident Student Enrollment FY 2007 - 2020





# Fullerton General Fund and Resident Student Enrollment FY 2007 - 2020



# Governor's Budget, CSU Request, Tuition Increase and Final Budget Allocation (Operating Budget)

(in millions)

Fiscal Year	Governor's Budget	CSU Request	Final State Budget	Tuition Increase	Unfunded
2013-14	\$125.1	\$371.9	\$125.1		\$246.8
2014-15	\$142.2	\$237.6	\$142.2		\$95.4
2015-16	\$119.5	\$216.6	\$216.5		\$0.1
2016-17	\$139.4	\$241.7	\$154.0		\$87.7
2017-18	\$157.2	\$324.9	\$177.2	\$79.1	\$68.6
2018-19	\$92.1	\$263.0	\$197.2		\$65.8
2019-20	\$300.0	\$456.0	\$332.9		\$123.1
2020-21	\$199.0	\$563.8	(\$299.0)		\$862.8
2021-22	TBD Jan. 2021	\$556.0	TBD		

# CSU Budget Proposal for FY 2021-22

<b>Incremental Expenditure Increases</b>	<b>(in millions)</b>
Graduation Initiative 2025	\$150.0
Mandatory Cost Increases	\$57.0
Academic Facilities and Infrastructure	\$50.0
General Fund Restoration	\$299.0
<b>Total Incremental Budget Request</b>	<b>\$556.0</b>

# FY 2020-21 CSUF Baseline Reduction

<b>Budget Reduction Target:</b>	<b>\$24M</b>	<b>5.1%</b>
<b>Division</b>	<b>\$ Reduction</b>	<b>% of Base</b>
Academic Affairs Initial	16,167,812	6.54%
<i>Restore Instruction*:</i>		
TT/Lecturer Pool	(818,005)	
Course Section Adjustments	(3,653,265)	
TA	(466,000)	
GA	(778,991)	
Benefits	(2,012,071)	
<b>Academic Affairs Net Reduction</b>	<b>\$ 8,439,480</b>	<b>3.41%</b>
Administration & Finance	2,447,985	6.54%
Human Resources, Diversity & Inclusion	538,691	6.54%
Information Technology	1,478,496	6.54%
Student Affairs	2,308,550	6.54%
University Advancement	752,553	6.54%
Office of the President	178,242	6.54%
University-Wide	127,671	6.54%
<b>Total Reduction</b>	<b>\$ 24,000,000</b>	<b>6.54%</b>

\*Restoration for Instruction (one-time in FY 2020-21)

# FY 2020-21 CSUF One-Time Allocations

<b>Sources:</b>	(in millions)
Over-Enrollment	\$14.0
Reserves	\$8.3
<b>Total Sources</b>	<b>\$22.3</b>
<b>Uses:</b>	
Faculty Promotions	\$0.6
Faculty Searches	\$0.3
Faculty Startup	\$1.3
Over-Enrollment (94 FTEF)	\$8.0
Restore Instruction Budget	\$8.3
Special Academic Programs (EDD, KDN, DNP)	\$3.7
University Reserves	\$0.2
<b>Total Uses</b>	<b>\$22.3</b>

# FY 2020-21 Operating Fund Baseline Budget

<b>SOURCES</b>	<b>Amount</b>	<b>Pctg (%)</b>
State Allocation	208,911,000	47%
Tuition and Fee Revenues	233,331,980	53%
<b>Total</b>	<b>\$ 442,242,980</b>	<b>100%</b>
<b>USES (by Category)</b>		
Salaries and Wages	201,239,422	46%
Benefits	104,595,317	24%
Financial Aid	50,382,834	11%
Work Study	12,814	< 1%
Communications	686,548	< 1%
Utilities	4,843,223	1%
Travel	834,074	< 1%
Library Acquisitions	2,155,372	< 1%
Contractual Services	1,750,027	< 1%
Information Technology	9,966,221	2%
Equipment	712,442	< 1%
Misc/Other Operating Expenses	65,064,686	15%
<b>Total</b>	<b>\$ 442,242,980</b>	<b>100%</b>

# Impact of COVID

# Financial Impact of COVID - Self Support\*

## Housing

- Pre COVID - \$26,000,000
- FY 20/21 Projected Revenue - \$5,236,600
- % Reduction - 80%

## Parking

- Pre COVID - \$16,500,000
- FY 20/21 Projected Revenue - \$2,193,983
- % Reduction - 83%

## ASC

- Pre COVID - \$32,000,000
- FY 20/21 Projected Revenue - \$23,525,830
- % Reduction - 28%

\*Other areas not included: Performing Arts/Theater; Athletics, etc.



# CARES Act

Department of Education (DOE) CARES Act Grant

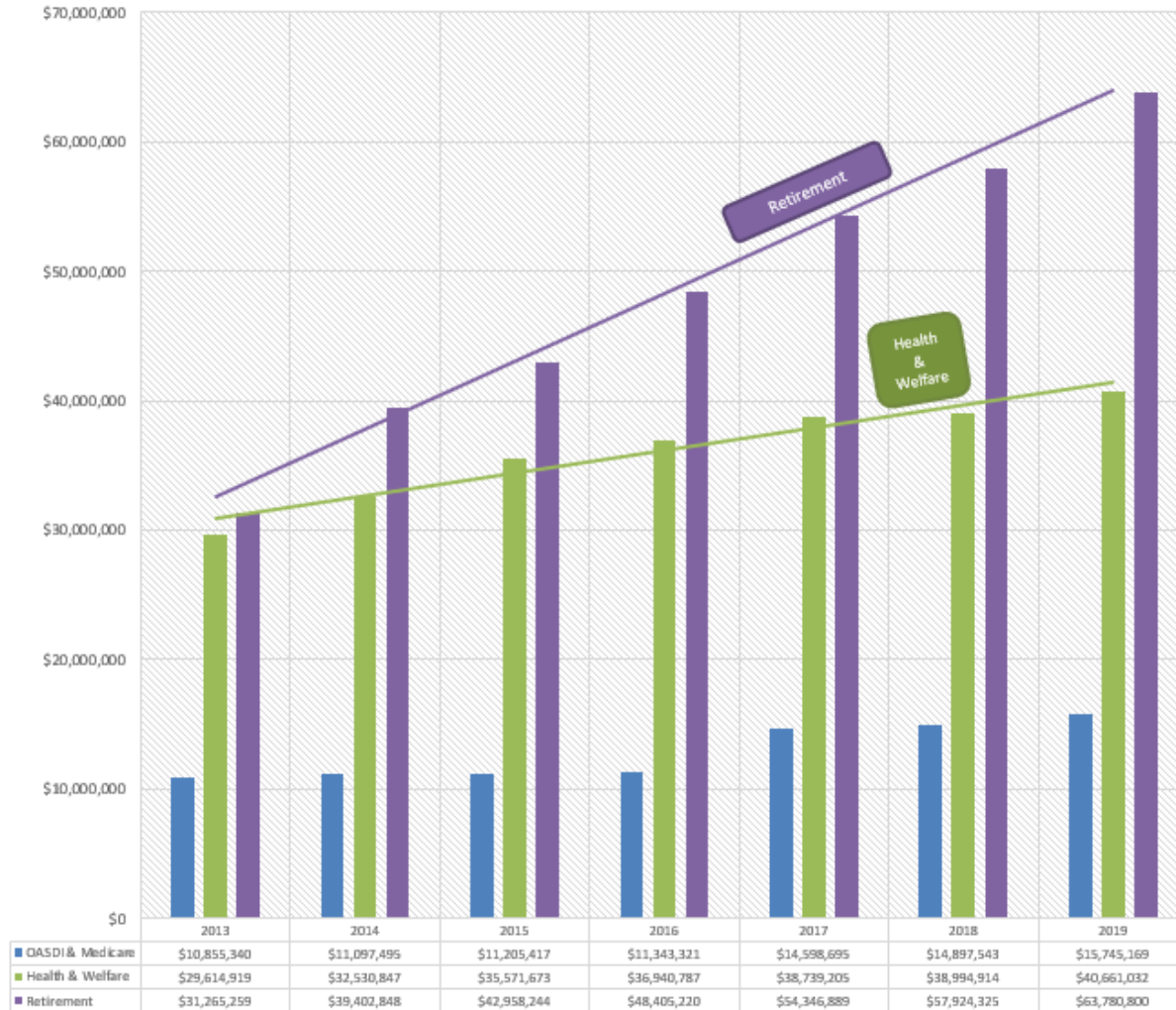
## **HEERF Student Grant - \$20,510,756**

- 27,569 students have received an Emergency Financial Aid Grant

## **HEERF Institutional Grant combined with MSI - \$23,641,333**

- Cover expenses for transition to virtual learning
- Additional direct expenses related to COVID-19
- Transitional and Liquidity support for Housing and Parking

# Continuing Escalation of Expenses (Benefits Cost FY 2013 – 2019)



# FY 2020-21 General Fund + Tuition (net of SUG)

Rank	Campus	FTES Target	\$/FTE	Difference
1	Maritime	1,418	\$28,250	\$475,442,658
2	Channel Islands	6,135	\$18,506	\$187,807,488
3	Monterey Bay	6,128	\$17,891	\$169,675,049
4	Humboldt	7,603	\$15,770	\$107,051,122
5	San Marcos	9,745	\$14,785	\$77,974,259
6	San Luis Obispo	17,275	\$14,309	\$63,932,378
7	Bakersfield	8,242	\$14,297	\$63,574,838
8	Stanislaus	8,012	\$13,979	\$54,188,703
9	Los Angeles	18,500	\$13,505	\$40,200,096
10	Sonoma	8,429	\$13,446	\$38,450,907
11	East Bay	12,522	\$13,177	\$30,521,580
12	San Jose	23,316	\$13,093	\$28,041,324
13	Fresno	19,875	\$13,026	\$26,068,784
14	Dominguez Hills	11,473	\$12,999	\$25,267,127
15	Northridge	27,833	\$12,955	\$23,973,431
16	Pomona	19,228	\$12,916	\$22,811,130
17	Chico	15,560	\$12,915	\$22,801,575
18	Long Beach	29,687	\$12,626	\$14,250,626
19	San Diego	28,016	\$12,608	\$13,741,319
20	Sacramento	23,771	\$12,408	\$7,838,131
21	San Bernardino	15,889	\$12,392	\$7,356,331
22	San Francisco	24,582	\$12,359	\$6,368,071
23	Fullerton	29,517	\$12,143	

# Q & A