



CALIFORNIA STATE UNIVERSITY, LONG BEACH

DATE: March 18, 2009

TO: Vice Presidents Gould, Stephens, Robinson and Taylor,
Director Cegles, Executive Assistant Nakai

FROM: 2009-10 Resource Planning Process Task Force – RPP *RPP*

SUBJECT: Campus Budget Planning for FY 2009-10

Executive Summary

California's structural budget deficit and the international economic downturn combined this year to produce a \$41.6 billion state budget deficit. On February 20, 2009, the Governor signed an unprecedented budget plan covering 18 months from January 2009 to June 2010. This plan places the CSU \$283 million below its operational needs in 2009-10, or approximately 10 percent below the amount the CSU would have received under the Higher Education Compact Agreement. The budget plan reduced the CSU budget by \$97.6 million for 2008-09 and \$66.3 million for 2009-10, and provided no funding for mandatory cost increases that function like additional cuts.

In 2009-10, the Governor's budget will mean a reduction of about \$6.5 million for CSULB. This is a net figure after considering a 10 percent fee increase likely to be enacted by the Trustees for fall 2009. CSULB has acted conservatively in budget planning for the current year. Had we not done so, impacts would be more severe than we are now projecting.

In addition, the Legislative Analyst Office (LAO) has recommended that the Legislature strip the CSU of future funding associated with current over-enrollment. If enacted, this would result in a future budget cut as large as or larger than current cuts. To avoid this threat, the Chancellor has directed over-enrolled campuses to manage enrollment down to target.

For these reasons, the campus must plan for two major, distinct but interrelated changes: (1) Downsizing enrollment to funded target and (2) Budget reductions, per se.

Downsizing enrollment: The campus must reduce enrollment to our funded target, 29,430 FTES. The Division of Academic Affairs must reduce the fall and spring schedules of classes to accommodate the anticipated enrollment reduction and loss of \$2.8 million formerly provided by over-enrollment fee revenue. At the academic department level, this change will function much like a budget cut in that classes must be eliminated, although the demand for those classes will also diminish.

Budget Reductions: RPP has established parameters for two budget reduction scenarios:

- 2 percent reduction to instruction and a 3 percent reduction to non-instructional areas.
- 3 percent reduction to instruction and a 4 percent reduction to non-instructional areas.

Substantial uncertainties have yet to be resolved. Divisions are asked to plan carefully based on these parameters but (except for enrollment downsizing, which is now unavoidable) to avoid taking other irrevocable measures until greater certainty has been established.

Level of Uncertainty

The level of uncertainty with regard to the state fiscal outlook and the Governor's Budget for 2009-10 is particularly high. The Governor's budget contains assumptions about three key revenue sources that remain to be confirmed.

- In April, the state will determine if California will receive \$10 billion in specific categories of federal stimulus revenue necessary to offset General Fund costs.¹
- In May, voters must approve a proposition that will allow for future lottery revenues to be securitized, authorizing current borrowing.
- In May, tax revenues will be assessed determining whether the budget's revenue projections were accurate or too optimistic.

Because each of these is a major source of uncertainty, the Governor's May/June revised budget may be drastically different than the current budget plan. Therefore, although the assumptions and planning parameters contained in this document are based on the latest available information, it is possible that circumstances will change and necessitate adjustments.

California Fiscal Outlook and the Governor's Budget Proposal

California continues to experience decreases in home values, worsening credit availability, growing job losses, and decreasing consumer and business spending. Most economists

¹ A portion of the Federal Stimulus package provides state aid that can be used to address budget shortfalls and funds that supplement existing state spending. It is estimated that California will receive up to \$31 billion for these purposes. However, it is unclear how much of this \$31 billion can be used to offset state General Fund expenditures. The recently adopted 2009-10 state budget assumes that at least \$10 billion in federal stimulus funds will be available by the end of 2009-10 that can offset General Fund expenditures. If this \$10 billion threshold is met, additional cuts (including \$50 million each for the CSU and UC) and some tax increases will be "triggered off" – not implemented.

The controversy is in the definition of what parts of the federal stimulus legislation will actually count toward this \$10 billion threshold. The language in the 2009-10 state budget is vague and open to interpretation. But, the budget language requires the State Treasurer and the Director of Finance to determine by April 1, 2009 if the threshold has been met or not.

As of this writing, both the Governor's Office and the Legislative Analyst Office estimate that only \$7.8 billion will be available by the end of 2009-10 to offset General Fund expenditures, which would "trigger" the additional \$50 million cut to the CSU.

now agree that the national and state economies have been in recession since December 2007. It is expected that California's economy will continue to experience negative growth in 2009, followed by weak growth in 2010, and improved growth in 2011. The assumptions and key features of the Governor's proposed budget for the 18 months from January 2009 to June 2010 are:

- State budget deficit of \$41.6 billion.
- Proposed solutions include revenue enhancements (\$12.5 billion), spending reductions (\$14.9 billion), securitization of lottery revenues and other borrowing (\$5.4 billion), use of federal stimulus funds (\$7.8 billion), and line-item vetoes (\$1 billion).
- Budget proposal relies heavily on borrowing, obtaining voter approval for key budget-balancing propositions, and the successful issuance of billions of dollars of debt in a credit market in turmoil.

Budget Support for the CSU

For the second consecutive year, the Governor's Budget fails to fund the Compact with Higher Education and instead implements a broad overall reduction of 10 percent from the requested Compact level. In summary, the Governor's Budget for the CSU:

- Reduces current year (2008-09) support to the CSU by \$97.6 million.
- Restores \$31.3 million in 2009-10.
- Keeps in place a cut to the CSU budget of \$66.3 million in 2009-10.
- Places the CSU \$283 million below its operational needs in 2009-10, or approximately 10 percent less than the requested Compact level.
- Fails to provide \$86 million of funding in lieu of a 10 percent student fee increase.

The impact of this proposed budget can be summarized as follows:

- Adversely affects the CSU's ability to maintain quality and services to its 450,000 current students.
- Forces the CSU to reduce enrollment levels by 10,000 FTES to align with funding provided by the state.
- Sizable workforce reduction of part-time faculty systemwide due to enrollment downsizing.
- Negatively affects the state's economy by limiting the CSU's ability to provide graduates in key industries including nursing, agriculture, business, public administration, engineering and technology, and in key educational areas, including science and math educators for K-14.

Required Enrollment Downsizing

In recent years CSULB has experienced a dramatic increase in applications and a marked increase in enrollment. These trends were accentuated by the economic downturn that unfolded in 2008 and continues.

Although CSULB attempted to reduce enrollment for 2008-09, enrollment remained roughly flat year to year and CSULB again exceeded its enrollment target by about 1,573 FTES, resulting in a total of 30,962 FTES. Although new admission offers were reduced, a remarkable rise in yield from these offers among better qualified freshmen and another increase in continuation rates accounted for this increase. The strength of these trends

surprised the campus and, as a result, CSULB closed to admissions for spring 2009, except for critical need programs in Nursing and Engineering.

For 2009-10, the CSU system office has assigned CSULB an enrollment target of 29,430 FTES, level with the prior year. Moreover, the Chancellor has directed over-enrolled campuses such as Long Beach to manage down to targets or face financial penalties.

These penalties have arisen in a state environment in which the LAO has recommended to the Legislature that the state should never fund the CSU for over-enrollment. If the Legislature adopted this view, future financial costs to the CSU and to CSULB would be very large. The LAO recommendation fails to consider the recent historic context. Just a few years ago, CSU and CSULB enrollments closely matched targets. However, as high school graduates increased toward a historic peak in 2008, many popular CSU campuses, including Long Beach, responded to sharply increasing demand by accommodating more students, leading to the current over-enrollment. In effect, the LAO recommendation threatens to punish the CSU for responding to student needs. For this reason, the CSU and CSULB must manage toward targets to avoid a severe financial risk.

Managing downward will not be easy. All of the factors that drove CSULB enrollment upward in recent years are still in force and additional factors will exacerbate upward pressures. Our programs are attractive for their recognized high quality. California 2009 high school graduates will remain near the 2008 level, the historic high. CSULB costs are very low compared to most UC and private alternatives. Seven of the ten top competitors to CSULB are UC campuses (UC Irvine is number one) and UCs are restricting freshman enrollment, with UC Irvine restricting the most. CSULB is local for many students, reducing cost of attendance. In times of economic crisis, such as we face in 2009, many families and students are likely to opt for lower cost and more local educational alternatives. With other options restricted, we anticipate a surge in applications and demand for enrollment particularly from better qualified applicants who in other years would consider a wider range of alternatives.

The university has developed a plan to downsize enrollment by about 1,500 FTES for the coming college year (summer, fall and spring). This figure is based on the following components:

- Reduce new freshman enrollments about 1,000 headcount.
- Reduce new transfer enrollments about 1,100 headcount.
- Remain closed to spring admissions except for critical need programs of Nursing and Engineering.
- Maintain somewhat reduced summer enrollment, increasing slightly above the summer 2008 summer funding level.
- Maintain flat graduate enrollment.
- Maintain student access to classes (and therefore maintain continuation rates and average unit loads).

These are dramatic changes that will require major adjustments in class schedules to adapt to downsizing and maintain student access to classes. Academic Affairs has worked extensively to develop tools to aid in these adjustments. These restrictions also will have major effects on our feeder high schools and community colleges and our Outreach Office has worked to keep those partners informed of our actions.

University Budgets

While the university budget is complex, this section provides a general context to help the reader better understand the sections that follow.

- The state utilizes an incremental budgeting process. Annual funding increases or decreases are applied to the General Fund base budget depending on financial, economic, and political conditions.
- When budget allocations increase, CSULB receives state resources for:
 1. Designated or mandatory expenditures, such as compensation increases, employee benefit changes, etc. Resources must be utilized for these expenditures and the campus has little discretion over their use.
 2. Non-designated uses, such as enrollment growth increases over the current year funded enrollment target. The campus does have some discretion over the use of these resources.
- When budget allocations decrease, CSULB receives no incremental funding and may also have its base budget reduced, as is projected for 2009-10. This means that:
 1. CSULB will be required to reduce its base budgets and also cover the increased costs in mandatory expenditures such as compensation, employee benefit changes, etc.
 2. CSULB must be mindful of enrollment levels because we may experience further budget reductions from the CSU if funded enrollment targets are not met or are exceeded by more than 2 percent.
- Approximately two-thirds of our university operating budget is provided by state general funds and one-third is generated by student fees. It is important to note that while we do not receive state general funds for enrollment beyond our target, we do generate and retain student fees attributable to over-enrollment.

Budget Recovery Plan

The budget recovery plan was crafted during the last state-imposed budget reduction period of 2002 and 2003. The essence of the budget recovery plan was to utilize temporary reserve funds accumulated from general university savings and division savings to mitigate the impact of base budget cuts. While this obviously decreased university reserves for emergencies and unexpected expenditure requirements, the university was comfortable with this action because of the expected receipt of non-designated state resources tied to our steady annual enrollment growth plan. After funding new faculty positions to accommodate enrollment growth, the remainder of the permanent funds was pledged to the recovery plan to restore base budgets and reduce dependency on temporary funding.

The budget recovery plan worked as designed for four years. Permanent funds tied to our enrollment growth plan enabled us to steadily replace temporary resources, thus restoring base budgets to funding levels prior to the cuts. In fact, instructional budgets for faculty positions were fully recovered in 2007-08. However, there was not sufficient funding to fully restore non-instructional budgets.

Non-instructional budgets were provided \$3 million in temporary resources in 2007-08 with the full expectation that permanent base funds would replace them in 2008-09.

Unfortunately, no enrollment growth funding was available in 2008-09. In order to mitigate the reduction to non-instructional budgets in 2008-09, \$1 million in temporary resources was again allocated to non-instructional budgets. However, since enrollment growth funding will not be forthcoming in 2009-10, these areas will be affected by an additional budget cut because they will not receive the temporary funds they are currently utilizing for operations in 2008-09.

CSULB Budget Outlook

In summary, the total budget impact of the state funding reduction and the unfunded costs that must be covered is \$6.5 million for CSULB, as outlined in Exhibit 1. This amount would have been much larger, but we were conservative in 2008-09 and implemented base budget reductions to cover our share of the CSU's \$66.3 million General Fund cut for 2008-09 and 2009-10. In order to continue this conservative approach that has served us well, we have taken a cautious position with regard to the federal stimulus funds. We have assumed for budget planning purposes that the state will not receive over \$10 billion in federal stimulus funds that can offset General Fund reductions, "triggering" a funding reduction of \$3.7 million for CSULB. After applying additional revenues received from a student fee increase, the costs of presidential priorities, and the application of temporary university resources, the estimated negative budgetary impact to operating divisions is \$4.1 million.

Please see Exhibit 1 for details. The following narrative attempts to explain this exhibit:

CHANGE IN COSTS:

The estimated unfunded costs related to compensation agreements for the budget year is \$0.6 million. CSULB's share of the unfunded mandatory cost increases, including employee health benefits not funded by the state, and CSU budget allocation adjustments is \$2.2 million. In addition, our share of the negative outcome from the federal stimulus plan ("Trigger") is \$3.7 million. In aggregate, the estimated state funding reduction and cost requirements that must be funded by CSULB translate into a funding problem of \$6.5 million.

CHANGE IN REVENUES:

The budget package assumes a 10 percent State University Fee increase effective fall 2009. This incremental fee revenue increase based on our planned enrollment performance will generate \$4 million in resources that will help mitigate the \$6.5 million funding problem.

PRESIDENT'S PRIORITIES:

The president has identified several university priorities to be included in the 2009-10 budget:

- Comprehensive Fundraising Campaign \$1.8M – CSULB is in the early stages of a very important comprehensive fundraising campaign. Interrupting the momentum that has already taken place would set the university back considerably. Campaign results will provide better educational opportunities for our students, build our endowment, significantly build annual fundraising efforts, and strengthen our statewide and national reputation. Furthermore, the Board of Trustees mandated that every campus have a comprehensive effort to further the

academic mission of the university. With an expected return on investment of 7:1, the campaign has received broad university support since 2006-07 and has been funded with temporary resources due to a lack of permanent discretionary funds.

- Enhanced Classroom Maintenance \$0.5M – This will continue the enhanced classroom maintenance program that provides for more frequent attention to maintenance issues such as routine classroom maintenance, carpet and floor cleaning, and classroom painting.

The inclusion of the costs related to these university priorities totals \$2.3 million.

For planning purposes, the president has decided to apply \$700,000 of temporary university resources to help mitigate the budget problem. This amount is based on the planning scenario contained in these instructions. It should be noted that the final amount of temporary university resources utilized to mitigate the budget problem may increase or decrease depending on the final budget outcome. The president and the task force recognize that temporary university resources are not unlimited. They also recognize that the utilization of temporary resources to mitigate the full impact of the 2009-10 budget situation largely defers the problem to future budget years.

In addition, all non-instructional areas will have to deal with the loss of \$1 million in prior non-base funding that they were able to use in 2008-09, which effectively is another 1 percent budget reduction for non-instructional areas. Academic Affairs will also have to deal with the loss of \$2.8 million in temporary funding associated with over-enrollment student fee revenue that will not be available because of the required reduction in enrollment. Although over-enrollment (and the associated workload) is being eliminated, that loss is nevertheless a genuine reduction in resources to Academic Affairs and a real loss in instructional employment across the campus.

Campus Budget Reduction Plan

CSULB is committed to protecting our students, our faculty, our staff, and the integrity of our core mission. The university views these challenging budget conditions as a shared burden and everyone is fully committed to do the best we can with what we have. Notwithstanding, the task force has agreed that in campus budget planning, instruction will be a priority. Hence, the budget reduction to instruction will be less than the reduction to non-instructional areas. The reduction to instruction is proposed at 2 percent and the non-instructional areas of Academic Affairs will share the burden with the rest of the campus at 3 percent.

Please see Exhibit 2 for reduction details.

The 2008-09 base budgets of the university divisions will be the point of departure for 2009-10 budget reductions. Divisions are expected to identify total divisional carryover resources and the application of these resources to their budget planning.

Contingency Planning

As mentioned earlier, the level of uncertainty regarding the upcoming budget year is unusually high and the fall semester and fiscal year may have begun before we know the

final budget outcome for the campus. Accordingly, the task force requests that all divisions prepare contingency plans based on a reduction to instruction at 3 percent and to non-instructional areas at 4 percent.

Please see Exhibit 3 for reduction details.

Campus Goals

The rising excellence of California State University, Long Beach (CSULB) is increasingly recognized. The university is ranked as one of the top five public comprehensive universities in the western United States for the fifth consecutive year (*U.S. News & World Report*) and is named among the best value public universities of all American public colleges and universities (The Princeton Review). CSULB has received these recognitions because, as a high quality, low cost institution, the university provides unusually high return on investment of state resources and makes a remarkable contribution to the “public good.” Further, President Alexander has played a national leadership role in developing the Voluntary System of Accountability, which provides public accountability and highlights university contributions to the public good.

CSULB has five *Strategic Priorities*:

1. *Student Success*: This year the campus attained a milestone, raising the freshman graduation rate to a historically high level, capping a decade of improving rates. The campus continually works to improve the quality of the student experience in and out of the classroom, and encourages “Beach Pride” among students, staff, faculty and alumni. The campus has set ambitious new goals to further raise graduation rates.
2. *Academic Quality*: While excellence in teaching is the core of the campus mission, excellence in research and creative activities strengthens academic programs, leads to new areas of disciplinary and interdisciplinary focus, and adds value to CSULB degrees. The campus emphasizes student engagement through undergraduate and graduate student research, artistic and creative expression, academic internships, service learning, and international opportunities.
3. *Service Excellence*: CSULB seeks to deliver “Excellence Every Day” in services through the concerted efforts of staff and skillful deployment of technology. The campus has set new goals for service improvements.
4. *Campus Life*: CSULB’s diverse students, faculty, staff, and administration have long enjoyed a distinctive culture marked by respect, collegiality, tolerance, and civility. The university aims to continue and enhance this inclusive culture by promoting respect for all, opportunities to engage in controversial issues with collegiality and respect, opportunities for service to others, and support for diverse perspectives.
5. *Sustainable Environment*: CSULB’s distinctly beautiful campus provides an excellent environment for student learning and is much admired by visitors. As the new Master Plan is implemented in the coming decade, the university aims to improve sustainability, update and expand the infrastructure, promote environmentally responsible behavior, and preserve campus beauty.

Over the next three-year planning period, CSULB will enact these priorities by achieving a series of *Campus Goals* described in the *CSULB Strategic Priorities and Goals for 2009-12*. (http://www.csulb.edu/divisions/aa/planning_enrollment/documents/CampusGoals09-12j.pdf)

In developing budget plans for the 2009-10 fiscal year, each university division should describe how proposed budget reductions, reallocations, or mitigations will affect:

- Student access to essential classes,
- Quality of overall student experience both inside and outside the classroom,
- Institutional effectiveness, and
- Progress toward CSULB's priorities and goals.

Forms and Instructions

Exhibits 2 and 3 (attached) provide the specific base budget reduction and non-base funding allocations for Form 3, which are based on the preliminary campus planning parameters described in this document. Deans, directors and department heads should look to their respective division offices for specific instructions on how to respond to internal divisional planning strategies.

The task force is in the process of reviewing and editing the traditional RPP forms. The objective is to simplify the forms completion process so that more time can be spent on evaluating, consulting, and planning. We expect to send all revised forms, prescribed formats, and presentation instructions to each division executive by the end of March.

Future Updates

As the university receives new budget developments, the task force will incorporate any appropriate changes into the budget planning process. Divisions are asked to inform their areas of these latest developments.

Attachments

- Exhibit 1: Preliminary Campus Budget Outlook
- Exhibit 2: 2009-10 Campus Budget Strategy – Planning Scenario
- Exhibit 3: 2009-10 Campus Budget Strategy – Contingency Scenario

cc: President Alexander
Deans, Associate Deans, Directors and Department Heads
Academic Senate Executive Committee
Staff Council Executive Committee
Associated Students Officers
CSULB Faculty and Staff Union Chapter Presidents
Library Reserve Book Room

**CALIFORNIA STATE UNIVERSITY, LONG BEACH
PRELIMINARY CAMPUS BUDGET OUTLOOK
2009-10 GOVERNOR'S BUDGET**

(in millions)

2008-09 Division base budgets after adjusting for share of \$66M reduction

% of
Base
\$207M

(Assumes 09-10 enrollment at FTES target of 29,430)

CHANGE IN COSTS

09-10 Faculty Merit Pay Pool (Based on B 09-01) *	(0.6)	
09-10 Mandatory Costs and Adjustments (Based on B 09-01) *	(2.2)	
09-10 "Trigger" Reduction (Based on B 09-01) *	<u>(3.7)</u>	
TOTAL CHANGE IN COSTS		(6.5)

CHANGE IN REVENUES

10% Fee Increase based on target of 29,430 FTES	7.7	
Less: 1/3 set-aside for financial aid and SUG reallocation	<u>(3.7)</u>	
NET CHANGE IN REVENUES		\$ 4.0

CHANGE IN COSTS / RESOURCES **(2.5)**

PRESIDENT'S PRIORITIES ON NON-BASE FUNDS

Comprehensive Fundraising Campaign	(1.8)	
Partial Enhanced Classroom Maintenance	<u>(0.5)</u>	
PRESIDENT'S PRIORITIES		(2.3)

GROSS CAMPUS BUDGET PROBLEM **\$ (4.8) -2.3%**

APPLICATION OF TEMPORARY CAMPUS RESOURCES **0.7**

NET CAMPUS BUDGET PROBLEM **\$ (4.1) -2.0%**
(Pro rata Base Reduction to all Divisions)

LOSS OF PARTIAL TEMP FUNDS FROM BUDGET RECOVERY PLAN **\$ (1.0) -1.0%**
(Effective Reduction to Non-Instructional Budgets)

TOTAL IMPACT ON OPERATING DIVISIONS **\$ (5.1) -3.0%**

* = B 09-01 is the Preliminary Budget Allocation Memo for 2009/10 from the Chancellor's Office dated March 5, 2009.

ADDITIONAL LOSS TO ACADEMIC AFFAIRS OF OVER-ENROLLMENT FUNDING DUE TO PLANNED ENROLLMENT REDUCTION	\$ (2.8)
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**CALIFORNIA STATE UNIVERSITY, LONG BEACH
2009-10 CAMPUS BUDGET STRATEGY**

EXHIBIT 2 - PLANNING SCENARIO = 2% Instructional Cut / 3% Non-Instructional Cut

	(a)		(b)					Total Impact 2+5	Effective % Cut
	2008-09 Base 1	2.0% Cut 2	2009-10 Base 3=1+2	2008-09 Non-Base 4	2009-10 Non-Base 6=4+5	2008-09 Oper Budget 1+4	2009-10 Oper Budget 3+6		
OPERATING BUDGETS									
Acad Affairs - Instruction	108,368,332	-2,167,367	106,200,965	0	0	108,368,332	106,200,965	-2,167,367	-2.0%
- Non-instruction	37,296,870	-745,937	36,550,933	372,284	-372,284	37,669,154	36,550,933	-1,118,221	-3.0%
Total Academic Affairs	145,665,202	-2,913,304	142,751,898	372,284	-372,284	146,037,486	142,751,898	-3,285,588	-2.2%
Admin and Finance	38,616,818	-772,336	37,844,482	393,089	-393,089	39,009,907	37,844,482	-1,165,425	-3.0%
Student Services	12,872,483	-257,450	12,615,033	138,004	-138,004	13,010,487	12,615,033	-395,454	-3.0%
Univ Relations and Develp	3,891,014	-77,820	3,813,194	40,120	-40,120	3,931,134	3,813,194	-117,940	-3.0%
Athletics	3,783,523	-75,670	3,707,853	39,200	-39,200	3,822,723	3,707,853	-114,870	-3.0%
President's Office	1,779,456	-37,369	1,742,087	17,303	-17,303	1,796,759	1,742,087	-54,672	-3.0%
	206,608,496	-4,133,949	202,474,547	1,000,000	-1,000,000	207,608,496	202,474,547	-5,133,949	-2.5%

(a) - These figures should be in the Base Reduction column of Form 3 - Budget Reduction Statement

(b) - These figures should be in the Non-Base column of Form 3 - Budget Reduction Statement

**CALIFORNIA STATE UNIVERSITY, LONG BEACH
2009-10 CAMPUS BUDGET STRATEGY**

EXHIBIT 3 - CONTINGENCY SCENARIO = 3% Instructional Cut / 4% Non-Instructional Cut

	(a)		(b)					Total Impact	Effective % Cut	
	2008-09 Base	3.0% Cut	2009-10 Base	2008-09 Non-Base	Loss of BRP Funds	2009-10 Non-Base	2008-09 Oper Budget			2009-10 Oper Budget
<u>OPERATING BUDGETS</u>	1	2	3=1+2	4	5	6=4+5	1+4	3+6	2+5	
Acad Affairs - Instruction	108,368,332	-3,251,050	105,117,282	0	0	0	108,368,332	105,117,282	-3,251,050	-3.0%
- Non-instruction	37,296,870	-1,118,906	36,177,964	372,284	-372,284	0	37,669,154	36,177,964	-1,491,190	-4.0%
Total Academic Affairs	145,665,202	-4,369,956	141,295,246	372,284	-372,284	0	146,037,486	141,295,246	-4,742,240	-3.2%
Admin and Finance	38,616,818	-1,158,505	37,458,313	393,089	-393,089	0	39,009,907	37,458,313	-1,551,594	-4.0%
Student Services	12,872,483	-386,174	12,486,309	138,004	-138,004	0	13,010,487	12,486,309	-524,178	-4.0%
Univ Relations and Develop	3,891,014	-116,730	3,774,284	40,120	-40,120	0	3,931,134	3,774,284	-156,850	-4.0%
Athletics	3,783,523	-113,506	3,670,017	39,200	-39,200	0	3,822,723	3,670,017	-152,706	-4.0%
President's Office	1,779,456	-55,163	1,724,293	17,303	-17,303	0	1,796,759	1,724,293	-72,466	-4.0%
	206,608,496	-6,200,034	200,408,462	1,000,000	-1,000,000	0	207,608,496	200,408,462	-7,200,034	-3.5%

(a) - These figures should be in the Base Reduction column of Form 3 - Budget Reduction Statement

(b) - These figures should be in the Non-Base column of Form 3 - Budget Reduction Statement