

**SAN DIEGO STATE UNIVERSITY**  
**Approved 2013/14 IRA BUDGET**

	2012/13 Approved BUDGET	2012/13 4/22/2013 ACTUAL	2012/13 Est. 6/30/13 PROJECTIONS	2013/14 Proposed BUDGET	
<b>REVENUE:</b>					
FEES - MAIN CAMPUS	\$1,006,831	\$1,001,835	\$1,001,835	\$1,017,967	[a]
FEES - IVC	22,867	21,499	21,499	21,485	[a]
SUBTOTAL	\$1,029,698	\$1,023,334	\$1,023,334	\$1,039,452	
UNIVERSITY OPERATING FUND (GF)	62,797	62,797	62,797	62,797	
UNIVERSITY OPERATING FUND (1X)			80,000	80,000	[I]
INTEREST INCOME/OTHER	3,000	2,654	3,000	3,000	[b]
TRANSFER IN/(OUT) - RESERVE	0				
<b>TOTAL REVENUE:</b>	<b>\$1,095,495</b>	<b>\$1,088,785</b>	<b>\$1,169,131</b>	<b>\$1,185,249</b>	
<b>COMMITMENTS:</b>					
ATHLETICS INSURANCE	\$358,432	\$416,163	\$416,163	\$388,386	[c][e]
SPORTS CLUB INSURANCE	\$0	\$0	\$0	\$0	[c][f]
DEDUCTIBLES-SPORTS CLUBS	3,000	0	3,000	3,000	
MUSIC-LICENSING FEES	23,500	24,233	24,233	25,000	[d]
STUDENT TRAVEL INSURANCE	500	457	500	500	
OVERHEAD (6% OF EXPENSES)	67,233	64,235	70,659	69,038	
RESERVE DEFICIT ALLOCATION	0	0	0	0	
I V C	22,867	2,235	21,499	21,485	
<b>SUBTOTAL COMMITMENTS:</b>	<b>\$475,532</b>	<b>\$507,322</b>	<b>\$536,054</b>	<b>\$507,408</b>	
<b>NET AVAILABLE AFTER COMMITMENTS:</b>	<b>\$619,963</b>	<b>\$581,464</b>	<b>\$633,077</b>	<b>\$677,841</b>	
<b>PROGRAM ALLOCATIONS:</b>					
ACADEMIC AFFAIRS	\$200,000	\$123,440	\$200,000	\$200,000	
SPORTS CLUB	0	0	0	0	[f][g]
ATHLETICS	512,255	512,255	512,255	512,255	[e][h]
<b>SUBTOTAL ALLOCATIONS:</b>	<b>\$712,255</b>	<b>\$635,695</b>	<b>\$712,255</b>	<b>\$712,255</b>	
<b>TOTAL EXPENSES</b>	<b>\$1,187,787</b>	<b>\$1,143,017</b>	<b>\$1,248,309</b>	<b>\$1,219,663</b>	
<b>BALANCE:</b>	<b>(\$92,292)</b>	<b>(\$54,231)</b>	<b>(\$79,178)</b>	<b>(\$34,414)</b>	

EST RESERVE STATUS 2012/13	CAMPUS
RESERVE AS OF 6/30/12	\$117,748
2012/13 ALLOCATION	(79,178)
EST RESERVE AS OF 6/30/13	\$38,571

EST RESERVE STATUS 2013/14	CAMPUS
EST RESERVE AS OF 6/30/13	\$38,571
2013/14 ALLOCATION	0
2013/14 BALANCE	(34,414)
EST RESERVE AS OF 6/30/14	\$4,156

- [a] Revenues projection based on enrollment estimate provided by Academic Affairs on 3/7/2013.  
[b] Interest earnings estimate based on historical trend.  
[c] Athletics insurance estimate based on estimated cost per CSURMA.  
[d] Music-licensing fees estimate based on historical trend.  
[e] Base allocation reduction of \$25,000 and Athletics will pay \$25,000 of insurance premium (in 11/12, 12/13 & 13/14).  
[f] Base allocation reduction of \$5,000 (in 11/12, 12/13 & 13/14) and Sports Clubs will pay insurance premium.  
[g] For information only - Sports Clubs IRA3 allocation budgeted at \$326,439.  
[h] For information only - Athletics IRA2 and IRA3 allocation budgeted at \$9,312,837.  
[I] One-time support from University Operating Fund to mitigate 12/13 and 13/14 IRA budget deficit.

**Assumptions/Contingencies: Athletics and Sports Clubs base allocation reductions and direct payment of insurance premiums, along with use of reserve balances, are part of a three-year plan (FY 2011/12 through 2013/14) to balance the IRA budget. The committee will propose an increase to the IRA fee (basic component) to be effective in Fall 2014 and upon approval the FY 2014/15 program allocations will be restored to amounts budgeted in FY 2010/11 and the IRA budget (basic component) will resume responsibility for payment of Athletics and Sports Club insurance premiums.**