

**SAN DIEGO STATE UNIVERSITY**  
**Approved 2014/15 IRA BUDGET**

	2013/14 Approved BUDGET	2013/14 3/24/2014 ACTUAL	2013/14 Est. 6/30/14 PROJECTIONS	2014/15 Proposed BUDGET	
<b>REVENUE:</b>					
FEES - MAIN CAMPUS	\$1,017,967	\$979,440	\$1,035,586	\$1,035,619	[a]
FEES - IVC	21,485	23,832	23,832	23,832	[a]
SUBTOTAL	\$1,039,452	\$1,003,272	\$1,059,418	\$1,059,451	
UNIVERSITY OPERATING FUND (GF)	62,797	62,797	62,797	0	[b]
UNIVERSITY OPERATING FUND (1X)	80,000	80,000	80,000	0	[c]
INTEREST INCOME/OTHER	3,000	1,054	2,000	2,000	[d]
TRANSFER IN/(OUT) - RESERVE					
<b>TOTAL REVENUE:</b>	<b>\$1,185,249</b>	<b>\$1,147,123</b>	<b>\$1,204,215</b>	<b>\$1,061,451</b>	
<b>COMMITMENTS:</b>					
ATHLETICS INSURANCE	\$388,386	\$388,386	\$388,386	\$0	[e]
SPORTS CLUB INSURANCE	\$0	\$0	\$0	\$0	[f]
DEDUCTIBLES-SPORTS CLUBS	3,000	0	3,000	3,000	
MUSIC-LICENSING FEES	25,000	25,579	25,600	26,000	[g]
STUDENT TRAVEL INSURANCE	500	507	507	510	
OVERHEAD (6% OF EXPENSES)	69,038	49,193	60,647	59,736	
RESERVE DEFICIT ALLOCATION	0	0	0	0	
IVC	21,485	9,371	23,832	23,832	
<b>SUBTOTAL COMMITMENTS:</b>	<b>\$507,408</b>	<b>\$473,037</b>	<b>\$501,972</b>	<b>\$113,078</b>	
<b>NET AVAILABLE AFTER COMMITMENTS:</b>	<b>\$677,841</b>	<b>\$674,086</b>	<b>\$702,243</b>	<b>\$948,373</b>	
<b>PROGRAM ALLOCATIONS:</b>					
ACADEMIC AFFAIRS	\$200,000	\$110,345	\$200,000	\$200,000	
SPORTS CLUB	0	0	0	0	[h][j]
ATHLETICS	512,255	512,255	512,255	512,255	[i][k]
ATHLETICS - INSURANCE				230,000	[e]
<b>SUBTOTAL ALLOCATIONS:</b>	<b>\$712,255</b>	<b>\$622,600</b>	<b>\$712,255</b>	<b>\$942,255</b>	
<b>TOTAL EXPENSES</b>	<b>\$1,219,663</b>	<b>\$1,095,637</b>	<b>\$1,214,227</b>	<b>\$1,055,333</b>	
<b>BALANCE:</b>	<b>(\$34,414)</b>	<b>\$51,486</b>	<b>(\$10,012)</b>	<b>\$6,118</b>	

EST RESERVE STATUS 2013/14	CAMPUS
RESERVE AS OF 6/30/13	\$60,469
2013/14 ALLOCATION	(10,012)
EST RESERVE AS OF 6/30/14	\$50,457

EST RESERVE STATUS 2014/15	CAMPUS
EST RESERVE AS OF 6/30/14	\$50,457
2014/15 ALLOCATION	0
2014/15 BALANCE	6,118
EST RESERVE AS OF 6/30/15	\$56,575

[a] Revenues projection based on enrollment estimate provided by Academic Affairs on 3/4/2014.

[b] UOF contribution to IRA eliminated in 14/15 and replaced by UOF payment of a portion of Athletics insurance premium.

[c] One-time support from University Operating Fund to mitigate ONLY 12/13 and 13/14 IRA budget deficit.

[d] Interest earnings estimate based on historical trend.

[e] Athletics paid \$25,000 of insurance premium in 11/12, 12/13 & 13/14 to mitigate budget deficit. For 14/15, Athletics will pay the Athletics insurance premium and is allocated \$230,000 to partially support this cost with the UOF paying a portion to mitigate the impact of this change on the Athletics budget. 14/15 estimated cost is \$527,500.

[f] Sports Clubs paid insurance premium in 11/12, 12/13 & 13/14 to mitigate budget deficit. For 14/15, Sports Clubs will continue to pay insurance premium. 14/15 estimated cost is \$28,000.

[g] Music-licensing fees estimate based on historical trend.

[h] Sports Clubs base allocation reduction of \$5,000 in 11/12, 12/13 & 13/14. Base allocation of \$5,000 will remain for 14/15.

[i] Athletics base allocation reduction of \$25,000 in 11/12, 12/13 & 13/14. Base allocation of \$25,000 will remain for 14/15.

[j] For information only - Sports Clubs IRA3 allocation budgeted at \$332,330.

[k] For information only - Athletics IRA2 and IRA3 allocation budgeted at \$9,476,593.

**\*\*Assumes ongoing program reductions and payment of insurance premiums by Athletics and Sports Clubs\*\***