

2020/21 Campus Operating Budget- Executive Summary

Priorities & Guiding Principles

The Impacts of the COVID-19 pandemic present unprecedented challenges for CSUN in fiscal year 2020/21, necessitating a number of cost savings measures, expenditure reductions, one-time operating reserves, and one-time federal grant funds to support university operations and student success. In the face of these challenges, CSUN's top priorities will be supporting student academic progress and well-being, and providing a quality student experience. In addition to providing the course sections needed to match increased enrollment levels, we must also recognize the obstacles faced by our faculty and staff due to sudden and dramatic changes to teaching, student support, and administrative processes. The 2020/21 operating budget must address a wide range of needs resulting from the pandemic and CSUN's operational shift, despite significant financial constraints. This will require investments in a variety of areas, including but not limited to: direct student aid, instructional and administrative technology for students and staff, enhanced facility maintenance and hygiene protocols, and student counseling and support services.

While these financial challenges are daunting, the budget plan seeks to avoid dramatic reductions within such a tumultuous academic year. However, based on the Governor's projected \$54.3B state funding deficit through FY2023/24, we must also prepare for potential CSU state appropriation reductions over multiple budget years. In order to balance these competing pressures, the Cabinet and the University Planning and Budget Group (UPBG) recommend an approach incorporating moderate permanent operating budget reductions, strategic use of one-time non-designated operating reserves over a three-year period, and use of Federal CARES Act Higher Education Emergency Relief Fund (HEERF) grant revenue as the primary source to cover extraordinary expenses associated with the COVID-19 pandemic in 2019/20 and 2020/21.

Enrollment

On a positive note, resident enrollment has remained stable despite the extraordinary challenges faced by students and their families. Based on the Fall 2020 enrollment census mark (4 weeks after start of classes), CSUN's resident enrollment is projected to be up approx. 2% over Fall 2019, and 9% over the funded enrollment target set by the CSU system. With the recent CSU decision to remain in a primarily virtual mode through the spring semester, we have included a 2.9% annualized resident enrollment increase into the campus operating budget assumptions.

	Enrollment (FTES)		Variance	
	CO Funded Target	Actual*	from CO Target	from Prior Year
<u>Residents:</u>				
2019/20	27,833	29,548	6.2%	1.2%
2020/21	27,833	30,398	9.2%	2.9%
<u>Non-Residents:</u>				
2019/20	N/A	1,321	N/A	-16.6%
2020/21	N/A	1,133	N/A	-14.2%

*Note: 2020/21 annual enrollment figures projected based on Fall 2020 census

Financial Impact and Overall Budget Balancing Strategy

The primary resource and expense challenges factored into the FY2020/21 budget plan include:

- A \$16M reduction in CSUN's recurring state appropriation revenues, representing CSUN's share of the CSU's \$299M state budget cut;
- Significant additional expenses associated with COVID-19 response and the shift to a primarily remote instructional mode;
- Continuing annual losses in non-resident enrollment and corresponding fee revenue;
- Unfunded benefits cost increases.

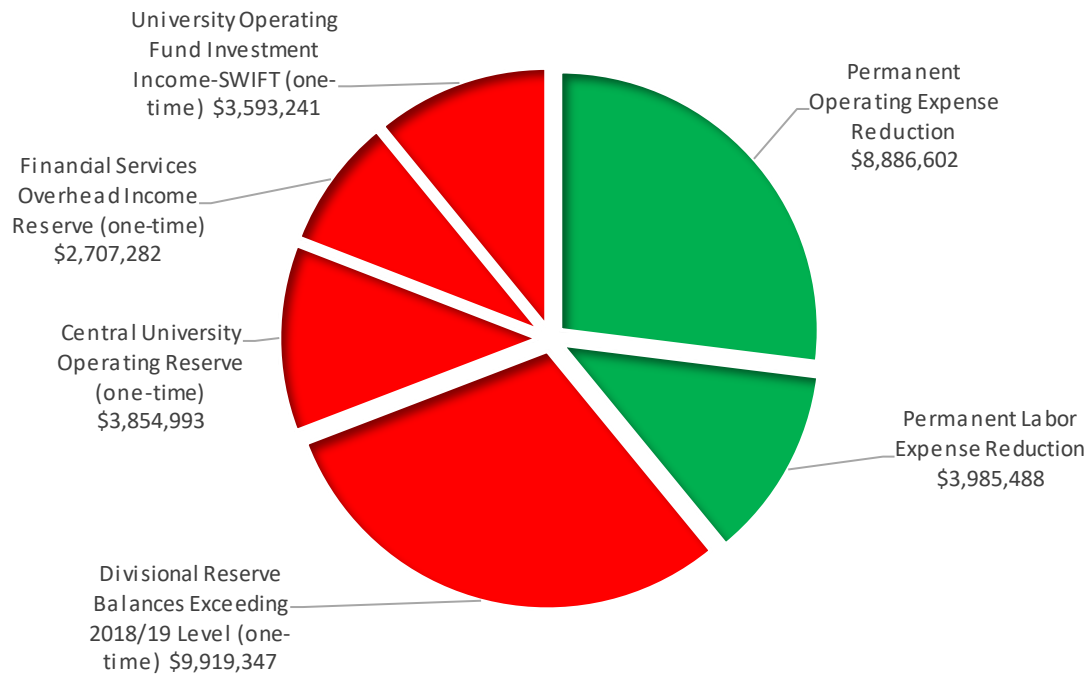
All told, the campus must address a \$33M negative budget impact, representing approximately 7% of CSUN's \$491M general operating budget.

As the COVID-19 crisis unfolded in Spring 2020, CSUN took a number of steps to reduce expenses and preserve resources entering the 2020/21 budget year. We reduced operating expenditures and equipment purchases across all divisions, implemented a hiring chill aimed at limiting backfill of open positions, and delayed certain deferred maintenance and construction improvement projects. As a result, year-end reserve levels within the divisions as of June 30, 2020 increased by approximately \$11M over the previous fiscal year. With the campus remaining in a primarily virtual mode throughout FY2020/21, we are confident in the ability of our divisions to realize substantial operating savings in a number of areas without significantly impacting instruction and student services.

In September 2020 the campus implemented an "early exit" program, providing financial incentives for employees who separate from the University by mid-FY2020/21. While this program requires one-time incentive expenditures within the current fiscal year, that investment will largely be offset by corresponding one-time salary savings within the divisions. While a limited number of positions will need to be backfilled, we anticipate achieving permanent operating budget savings as we enter FY 2021/22, which promises to bring additional state budget pressures.

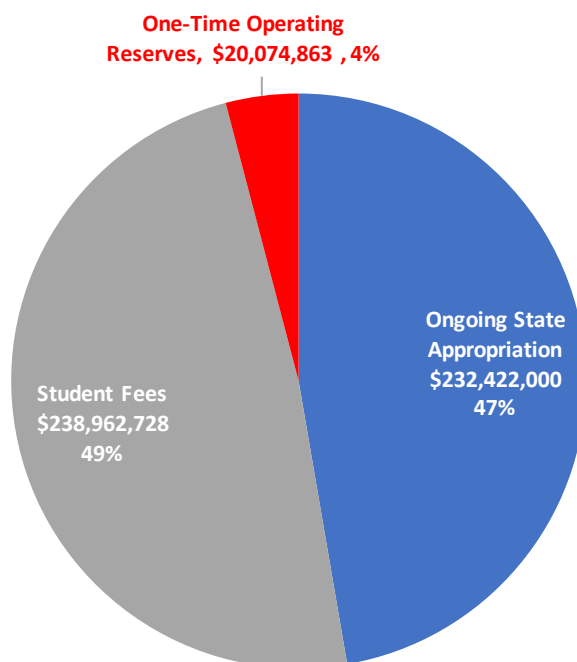
To address the \$33M overall budget challenge for FY2020/21, the expenditure budget incorporates \$12.9M in permanent labor and operating expense reductions across the campus divisions, coupled with \$20.1M in one-time reserve revenue (ref. Figure 1 below):

Figure 1: \$33M Operating Budget Shortfall- Balancing Strategy



The revenue sources for CSUN's overall 2020/21 operating budget are shown in figure 2 below:

Figure 2: \$491M Campus Operating Budget- Revenue Sources



One-time Operating Investments in University Priorities:

<https://mycsun.app.box.com/v/csun-priorities-08-2018-update>

Despite the budget pressures faced by CSUN in 2020/21 and beyond, it is imperative that the campus continues to invest in initiatives supporting of our mission and values. In the current budget year, the campus operating budget includes modest but important one-time investments in the following initiatives:

Diversity, Inclusion and Social Justice Initiatives: \$1M

Fostering diversity and inclusive excellence is among the most vital of CSUN's eight guiding planning priorities. As higher education and the country overall address the need for advancement of these principles within the current environment, President Harrison and her Cabinet have determined that now is the time for CSUN's operating budget to reflect that commitment. In August 2020, President Harrison launched a campus action plan for improving diversity, equity and inclusion for black students, faculty and staff. The campus will focus funds on this action plan and other initiatives designed to achieve visible and meaningful impact for our students, faculty and staff, as well as to demonstrate leadership within the CSU and higher education communities.

University Website/Content Management Upgrade:

\$1M

CSUN's rapid pivot to a primarily virtual environment has highlighted the urgent need to upgrade our technology resources to support student and employee success. The campus web environment is the core platform for all of CSUN's academic, administrative, financial and student support systems. This initiative will improve functionality, efficiency, and communication structures across the spectrum of CSUN's web environment, including academic content, business and student support systems, student outreach, and fundraising efforts.

CARES Act Funding

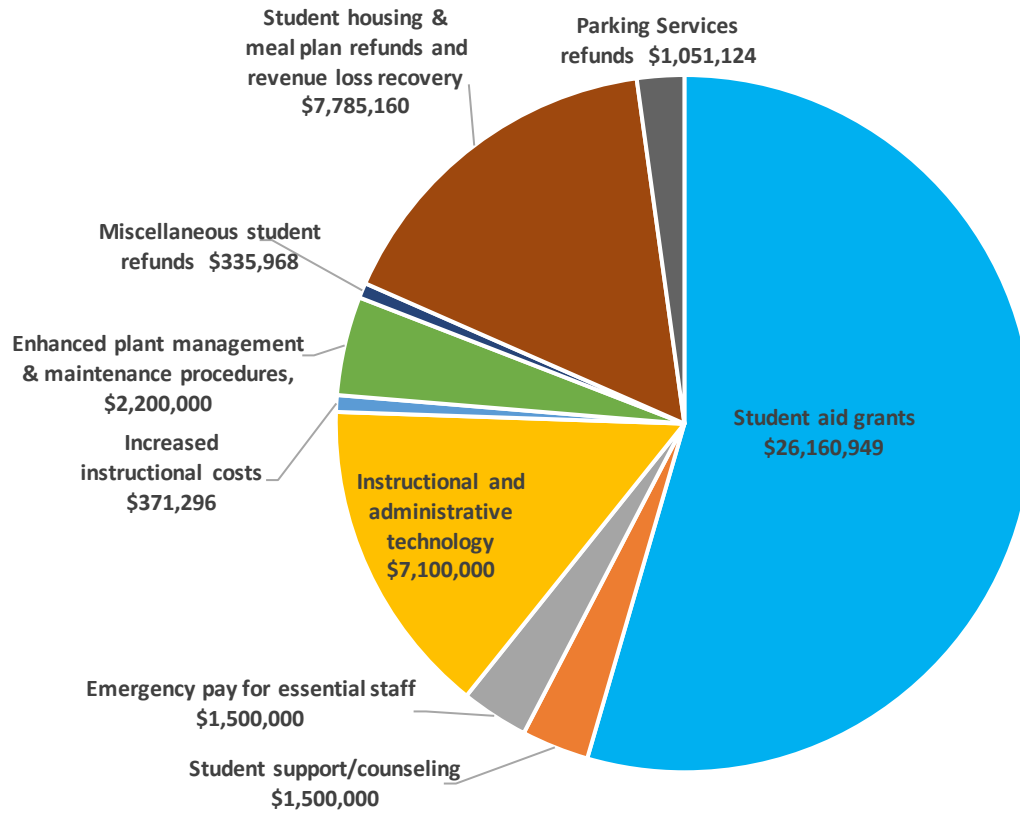
In late spring 2020, the federal government established the CARES Act Higher Education Emergency Relief Fund (HEERF) grant program to provide colleges and universities with funding to address the unprecedented financial impacts of COVID-19. With one of the largest populations of Pell Grant students in the nation, CSUN has been awarded approximately \$48M in grant funding. This funding will be instrumental in enabling the campus to serve students through this historically difficult period in accordance with the values and priorities discussed above. Figure 3 below provides the preliminary overall expenditure plan for the three individual grants awarded to CSUN.

The program guidelines require all CARES Act funds to be expended within FY2020/21. To date, CSUN has distributed approximately \$18M in direct student aid, and incurred approximately \$9M in institutional expenses that will be reimbursed through the grant program. Approximately \$5M in additional student aid will be distributed in the coming weeks, along with continuing expenditures within the categories shown in Figure 3 to support instruction, student services, and other COVID-19 related expenses.

Auxiliary and Enterprise Program Impacts:

Despite strong enrollment figures, CSUN's self-supported student housing, dining and parking programs will experience severe revenue declines in FY2010/21 due to the primarily virtual academic year. This will require substantial expense reductions and depletion of program reserves in 2020/21 in order to maintain the financial viability of these programs. While these are stand-alone programs that function outside of the campus operating budget, they provide vital services for students and the campus community. In addition, each program is responsible to cover the annual bond debt service for campus non-state facilities constructed in prior years. Congress recognized the severe impacts to these programs as a primary consideration in development of the CARES Act, and CSUN's CARES expenditure plan includes funding to address a modest portion of the losses that will be experienced by these units.

Figure 3: Preliminary CARES Act Funding Distribution Plan



CARES Act Grant Summary

Grant Source	Amount
P425E200073- Student Grant Aid	\$ 22,326,164
P425F202848- Institutional	\$ 22,326,164
P425L200289- Minority Serving Institutions	\$ 3,352,169
Total:	\$ 48,004,497



APPROVAL OF BUDGET

UNIVERSITY GENERAL FUND OPERATING BUDGET FISCAL YEAR 2020/21

The 2020-2021 Expenditure Budget of \$491,459,733 is funded with \$232,422,000 in State allocations, \$238,962,870 in student fee revenues, and \$20,074,863 in one-time reserves. The overall budget plan has been reviewed and vetted with the President's Cabinet and University Planning and Budget Group (UPBG) and is hereby approved.

VP Admin. & Finance/CFO

A handwritten signature in blue ink, appearing to read "Colin Donahue".

Colin Donahue

Colin Donahue

22-Oct-2020

Date

University President

A handwritten signature in black ink, appearing to read "Dianne F. Harrison".

Dianne F. Harrison, Ph.D.

22-Oct-2020

Date



**CALIFORNIA
STATE UNIVERSITY
NORTHridge**

UNIVERSITY GENERAL FUND OPERATING BUDGET

	2019/20 Adjusted Budget	Adjustments	2020/21 Total Budget
SOURCES OF FUNDS			
State Allocation			
State General Fund Appropriation	246,171,096	\$ (15,951,296)	\$ 230,219,800
State Funded Retirement Adjustment		\$ 2,866,000	\$ 2,866,000
State University Grant (SUG) 5% Redistribution		\$ (663,800)	\$ (663,800)
Subtotal	\$ 246,171,096	\$ (13,749,096)	\$ 232,422,000
Student Fees			
Tuition Fee Revenue	\$ 199,202,950	\$ 4,826,251	\$ 204,029,201
Non-Resident Tuition Fee Revenue	\$ 15,172,810	\$ (2,496,598)	\$ 12,676,212
Graduate Business Fee Revenue	\$ 729,486		\$ 729,486
Ed Doc Fee Revenue	\$ 688,925	\$ 42,862	\$ 731,787
DPT Fee Revenue	\$ 2,540,430	\$ 470	\$ 2,540,900
Audiology Doctorate Fee Revenue	\$ 119,410	\$ 372,840	\$ 492,250
Application Fees	\$ 1,575,000	\$ (150,000)	\$ 1,425,000
Student Health Fee	\$ 5,596,560	\$ 250,537	\$ 5,847,097
Augmented Health Services	\$ 1,193,000	\$ (500,000)	\$ 693,000
Campus Quality Fee	\$ 9,016,684	\$ 243,897	\$ 9,260,581
Other Revenues	\$ 537,356		\$ 537,356
Subtotal	\$ 236,372,611	\$ 2,590,259	\$ 238,962,870
One-Time Reserves			
Divisional Reserves		\$ 9,919,347	\$ 9,919,347
Admin & Finance Financial Services Overhead Investment Income		\$ 2,707,282	\$ 2,707,282
University Central Reserves		\$ 3,854,993	\$ 3,854,993
University Operating Fund Investment Income (SWIFT Fund 48506)		\$ 3,593,241	\$ 3,593,241
Subtotal	\$ -	\$ 20,074,863	\$ 20,074,863
TOTAL SOURCES OF FUNDS	\$ 482,543,707	\$ 8,916,026	\$ 491,459,733

USES OF FUNDS

	2019/20 Adjusted Budget	Adjustments	Subtotal	Permanent Reduction	2020/21 Total Budget	Sources of Funding	
						State Allocation & Student Fees Revenue	One-Time Reserves
Division Expenditure Budget	\$ 256,137,865	\$ 6,519,891	\$ 262,657,756	\$ (10,784,266)	\$ 251,873,490	\$ 231,798,627	\$ 20,074,863
2020/21 Campus Initiatives							
<i>Early Exit Program Incentive Payments</i>	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -
<i>Social Justice Initiative \$1M (add'l \$400K from Academic Affairs)</i>		\$ 600,000	\$ 600,000		\$ 600,000	\$ 600,000	
<i>Website Upgrade Redesign</i>	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Central University Expenditure Budget	\$ 234,000,681	\$ 1,073,388	\$ 235,074,069	\$ (2,087,826)	\$ 232,986,243	\$ 232,986,243	\$ -
TOTAL USES OF FUNDS	\$ 490,138,546	\$ 14,193,279	\$ 504,331,825	\$ (12,872,092)	\$ 491,459,733	\$ 471,384,870	\$ 20,074,863

**2020/21 GENERAL FUND OPERATING BUDGET ALLOCATION TABLE**

						Sources of Funding	
	2019/20 Adjusted Budget	Adjustments	Subtotal	Permanent Reduction	2020/21 Total Budget	State Allocation & Student Fees Revenue	One-Time Reserves
Division Expenditure Budget (see Appendix 1 for Detail)							
Academic Affairs	\$ 180,210,018		\$ 182,837,320	\$ (7,611,454)	\$ 175,225,866	\$ 161,125,870	\$ 14,099,996
<i>Graduation Initiative (permanent funding)</i>		\$ 2,627,302					
<i>Excess Enrollment (one-time funding) (see Appendix 3)</i>		\$ 3,642,052	\$ 3,642,052		\$ 3,642,052	\$ 3,642,052	
Administration and Finance	\$ 29,974,202		\$ 29,974,202	\$ (1,379,409)	\$ 28,594,793	\$ 26,362,951	\$ 2,231,842
Student Affairs	\$ 19,538,758		\$ 19,789,295	\$ (611,478)	\$ 19,177,817	\$ 17,435,295	\$ 1,742,522
<i>Projected increase in Health Services Fees</i>		\$ 250,537					
Information Technology	\$ 12,581,325		\$ 12,581,325	\$ (514,520)	\$ 12,066,805	\$ 11,065,545	\$ 1,001,260
University Advancement	\$ 6,347,702		\$ 6,347,702	\$ (297,468)	\$ 6,050,234	\$ 5,582,940	\$ 467,294
Intercollegiate Athletics	\$ 5,573,522		\$ 5,573,522	\$ (293,040)	\$ 5,280,482	\$ 4,902,032	\$ 378,450
President's Administrative Unit	\$ 1,101,641		\$ 1,101,641	\$ (45,274)	\$ 1,056,367	\$ 968,917	\$ 87,450
Diversity & Inclusion	\$ 810,697		\$ 810,697	\$ (31,623)	\$ 779,074	\$ 713,025	\$ 66,049
Subtotal	\$ 256,137,865	\$ 6,519,891	\$ 262,657,756	\$ (10,784,266)	\$ 251,873,490	\$ 231,798,627	\$ 20,074,863
2020/21 Campus Initiatives							
Early Exit Program Incentive Payments		\$ 5,000,000	\$ 5,000,000		\$ 5,000,000	\$ 5,000,000	
Social Justice Initiative \$1M (add'l \$400K from Academic Affairs)		\$ 600,000	\$ 600,000		\$ 600,000	\$ 600,000	
Website Upgrade Redesign		\$ 1,000,000	\$ 1,000,000		\$ 1,000,000	\$ 1,000,000	
Subtotal	\$ -	\$ 6,600,000	\$ 6,600,000	\$ -	\$ 6,600,000	\$ 6,600,000	\$ -
Central University Expenditure Budget							
Benefits							
Centralized Benefits Pool	\$ 112,137,496		\$ 119,823,336	\$ (885,306)	\$ 118,938,030	\$ 118,938,030	
<i>Retirement Adjustment per 2020/21 Budget Memo #1</i>		\$ 2,866,000					
<i>Unfunded Health and Dental Cost Increase</i>		\$ 1,749,840					
<i>Retirement Adjustment to CO due to decreased benefits rate</i>		\$ 3,070,000					
Centralized Benefits Pool - GI2025 (staff)	\$ 492,380		\$ 492,380		\$ 492,380	\$ 492,380	
Centralized Benefits Pool - GI2025 (2017/18)	\$ 1,823,572		\$ 1,823,572		\$ 1,823,572	\$ 1,823,572	
Centralized Benefits Pool - GI2025 (2018/19)	\$ 218,587	\$ 1,237,999	\$ 1,456,586		\$ 1,456,586	\$ 1,456,586	
Centralized Benefits Pool - for Excess Enrollment	\$ -	\$ 1,587,603	\$ 1,587,603		\$ 1,587,603	\$ 1,587,603	
Centralized Benefits Administration	\$ 120,000		\$ 120,000		\$ 120,000	\$ 120,000	
Financial Aid, Grants & Scholarships					\$ -	\$ -	
State University Grant (SUG)	\$ 64,226,800	\$ (663,800)	\$ 63,563,000		\$ 63,563,000	\$ 63,563,000	
Graduate Business Financial Aid	\$ 240,730		\$ 240,730		\$ 240,730	\$ 240,730	
EdDoc Financial Aid	\$ 68,890		\$ 68,890		\$ 68,890	\$ 68,890	
DPT Financial Aid	\$ 800,130		\$ 800,130		\$ 800,130	\$ 800,130	
AuD Financial Aid		\$ 49,225	\$ 49,225		\$ 49,225	\$ 49,225	
EOP Grants	\$ 1,706,698		\$ 1,706,698		\$ 1,706,698	\$ 1,706,698	
Graduate Equity Fellowships	\$ 58,423		\$ 58,423		\$ 58,423	\$ 58,423	
Student Fees					\$ -	\$ -	
Campus Quality Fee	\$ 9,016,684	\$ 243,897	\$ 9,260,581		\$ 9,260,581	\$ 9,260,581	
Augmented Health Services	\$ 693,000		\$ 693,000		\$ 693,000	\$ 693,000	
Facility/Plant Management Expenses					\$ -	\$ -	
Utilities	\$ 9,218,018		\$ 9,218,018		\$ 9,218,018	\$ 9,218,018	
Space Rental	\$ 1,728,191	\$ 6,946	\$ 1,735,137		\$ 1,735,137	\$ 1,735,137	
Deferred Maintenance/Capital Projects	\$ 1,357,360		\$ 1,357,360		\$ 1,357,360	\$ 1,357,360	
New Space	\$ 130,770		\$ 130,770		\$ 130,770	\$ 130,770	



2020/21 GENERAL FUND OPERATING BUDGET ALLOCATION TABLE

				Permanent Reduction	2020/21 Total Budget	Sources of Funding	
	2019/20 Adjusted Budget	Adjustments	Subtotal			State Allocation & Student Fees Revenue	One-Time Reserves
<i>Other Mandatory Costs</i>					\$ -	\$ -	
Risk Pool Insurance Costs	\$ 6,952,582	\$ 621,839	\$ 7,574,421		\$ 7,574,421	\$ 7,574,421	
Repayment for SB 84 Loan (2019/20)	\$ -	\$ 1,290,600	\$ 1,290,600		\$ 1,290,600	\$ 1,290,600	
CMS Pool	\$ 427,621		\$ 427,621		\$ 427,621	\$ 427,621	
Postage	\$ 260,000		\$ 260,000		\$ 260,000	\$ 260,000	
Revenue Transaction Processing Charges	\$ 55,000		\$ 55,000		\$ 55,000	\$ 55,000	
<i>Academic Bonuses & Service Awards</i>					\$ -	\$ -	
Unit 3 Exceptional Service Awards	\$ 108,000		\$ 108,000		\$ 108,000	\$ 108,000	
Unit 4 Budget Shortfall Mitigation (BSM) Bonus Program	\$ 75,345		\$ 75,345		\$ 75,345	\$ 75,345	
Unit 4 Long Term Service (LTS) and Educational Achievement Stipend (EAS) Bonus Programs	\$ 79,400		\$ 79,400		\$ 79,400	\$ 79,400	
<i>Graduation Initiative 2025</i>					\$ -	\$ -	
Graduation Initiative 2025 (2018/19)	\$ 3,911,197	\$ (3,865,301)	\$ 45,896		\$ 45,896	\$ 45,896	
Graduation Initiative 2025 (2019/20)	\$ 3,724,000		\$ 3,724,000		\$ 3,724,000	\$ 3,724,000	
<i>Misc. One-Time Funding Commitments</i>					\$ -	\$ -	
KCSN Campus Contribution	\$ 250,000		\$ 250,000		\$ 250,000	\$ 250,000	
Revenue Impacts of COVID-19 to Operating Fund Supported Activities	\$ -	\$ 2,269,607	\$ 2,269,607		\$ 2,269,607	\$ 2,269,607	
<i>University Priorities, Contingency, and Reserves</i>					\$ -	\$ -	
Enrollment Growth Funding Designated for Administrative Needs	\$ 174,815		\$ 174,815		\$ 174,815	\$ 174,815	
University Priorities	\$ 2,000,000		\$ 400,000		\$ 400,000	\$ 400,000	
<i>Social Justice Initiative Funding \$1M (add'l \$400K from Academic Affairs) (one-time)</i>		\$ (600,000)					
<i>Website Upgrade Redesign Funding (one-time)</i>		\$ (1,000,000)					
Annual Operating Expense Reserves	\$ 2,000,000		\$ 2,000,000		\$ 2,000,000	\$ 2,000,000	
Unallocated Budget for Contingencies	\$ 9,944,992		\$ 2,153,925		\$ 951,405	\$ 951,405	
<i>Unallocated 2020/21 Student Fee Revenue</i>		\$ 2,438,588					
<i>Operating Budget Reduction</i>				\$ (1,202,520)			
<i>Excess Enrollment Funding (one-time)</i>		\$ (5,229,655)					
<i>Early Exit Program Initiative Funding (one-time)</i>		\$ (5,000,000)					
Subtotal	\$ 234,000,681	\$ 1,073,388	\$ 235,074,069	\$ (2,087,826)	\$ 232,986,243	\$ 232,986,243	\$ -
TOTAL ALLOCATION	\$ 490,138,546	\$ 14,193,279	\$ 504,331,825	\$ (12,872,092)	\$ 491,459,733	\$ 471,384,870	\$ 20,074,863



Appendix 1. 2020/21 DIVISION EXPENDITURE BUDGET

	2019/20 Adjusted Budget	Adjustments	Subtotal	Permanent Reduction	2020/21 Total Budget	Sources of Funding	
						State Allocation & Student Fees Revenue	One-Time Reserves
ACADEMIC AFFAIRS	\$ 180,210,018		\$ 182,837,320	\$ (7,611,454)	\$ 175,225,866	\$ 161,125,870	\$ 14,099,996
Colleges							
Mike Curb College of Arts, Media & Communication	\$ 19,850,354		\$ 19,850,354				
David Nazarian College of Business and Economics	\$ 16,015,980		\$ 16,015,980				
Michael D. Eisner College of Education	\$ 11,667,759		\$ 11,667,759				
Engineering & Computer Science	\$ 11,224,507		\$ 11,224,507				
Health and Human Development	\$ 18,961,647		\$ 18,961,647				
Humanities	\$ 18,455,747		\$ 18,455,747				
Science and Mathematics	\$ 21,373,694		\$ 21,373,694				
Social and Behavioral Sciences	\$ 19,934,945		\$ 19,934,945				
Academic First Year Experience	\$ 554,907		\$ 554,907				
Total Instruction	\$ 138,039,540	\$ -	\$ 138,039,540				
Academic Support Services							
Library	\$ 9,047,750		\$ 9,047,750				
Educational Opportunity Program	\$ 3,538,785		\$ 3,538,785				
Admissions and Records	\$ 5,810,494		\$ 5,810,494				
Learning Resource Center	\$ 1,389,617		\$ 1,389,617				
Matador Achievement Center	\$ 691,264		\$ 691,264				
Community Engagement	\$ 172,487		\$ 172,487				
Academic Support Services	\$ 20,650,397	\$ -	\$ 20,650,397				
Academic Affairs Administration	\$ 21,520,081		\$ 21,520,081				
Graduation Initiative (permanent funding)		\$ 2,627,302	\$ 2,627,302				
	\$ 21,520,081	\$ 2,627,302	\$ 24,147,383				
Excess Enrollment							
Excess Enrollment (one-time funding)		\$ 3,642,052	\$ 3,642,052				
	\$ -	\$ 3,642,052	\$ 3,642,052		\$ 3,642,052	\$ 3,642,052	
ADMINISTRATION AND FINANCE	\$ 29,974,202		\$ 29,974,202	\$ (1,379,409)	\$ 28,594,793	\$ 26,362,951	\$ 2,231,842
Physical Plant Management	\$ 14,552,441		\$ 14,552,441				
Financial Services	\$ 3,921,689		\$ 3,921,689				
Human Resource Services	\$ 2,829,628		\$ 2,829,628				
Younes and Soraya Nazarian Center for the Performing Arts	\$ 2,651,066		\$ 2,651,066				
Police Services	\$ 2,020,909		\$ 2,020,909				
Facilities Planning	\$ 1,487,327		\$ 1,487,327				
Office of the Vice President	\$ 634,600		\$ 634,600				
Environmental Health and Safety	\$ 623,270		\$ 623,270				
Budget Planning & Management	\$ 352,346		\$ 352,346				
Risk Management	\$ 180,419		\$ 180,419				
Office of the University Auditor	\$ 135,356		\$ 135,356				
Division Contingency	\$ 585,151		\$ 585,151				



Appendix 1. 2020/21 DIVISION EXPENDITURE BUDGET

					2020/21 Total Budget	Sources of Funding	
	2019/20 Adjusted Budget	Adjustments	Subtotal	Permanent Reduction		State Allocation & Student Fees Revenue	One-Time Reserves
STUDENT AFFAIRS	\$ 19,538,758		\$ 19,789,295	\$ (611,478)	\$ 19,177,817	\$ 17,435,295	\$ 1,742,522
Student Health Center	\$ 5,783,263	\$ 250,537	\$ 6,033,800				
Financial Aid	\$ 1,703,703		\$ 1,703,703				
Counseling Services	\$ 1,534,939		\$ 1,534,939				
Disability Resources & Educational Services	\$ 911,320		\$ 911,320				
National Center on Deafness	\$ 3,242,391		\$ 3,242,391				
The Career Center	\$ 887,281		\$ 887,281				
Office Student Involvement and Development	\$ 737,954		\$ 737,954				
International Exchange Student Center	\$ 617,537		\$ 617,537				
Student Outreach & Recruitment / Testing	\$ 1,869,771		\$ 1,869,771				
Office of the Vice President	\$ 1,185,353		\$ 1,185,353				
Student Affairs: Central Operations	\$ 868,398		\$ 868,398				
Student Affairs: Technology	\$ 196,848		\$ 196,848				
INFORMATION TECHNOLOGY	\$ 12,581,325		\$ 12,581,325	\$ (514,520)	\$ 12,066,805	\$ 11,065,545	\$ 1,001,260
UNIVERSITY ADVANCEMENT	\$ 6,347,702		\$ 6,347,702	\$ (297,468)	\$ 6,050,234	\$ 5,582,940	\$ 467,294
INTERCOLLEGIATE ATHLETICS	\$ 5,573,522		\$ 5,573,522	\$ (293,040)	\$ 5,280,482	\$ 4,902,032	\$ 378,450
PRESIDENT'S ADMINISTRATIVE UNIT	\$ 1,101,641		\$ 1,101,641	\$ (45,274)	\$ 1,056,367	\$ 968,917	\$ 87,450
DIVERSITY & INCLUSION	\$ 810,697		\$ 810,697	\$ (31,623)	\$ 779,074	\$ 713,025	\$ 66,049
Total Divisions	\$ 256,137,865	\$ 6,519,891	\$ 262,657,756	\$ (10,784,266)	\$ 251,873,490	\$ 231,798,627	\$ 20,074,863



Appendix 2. Definitions and Additional Information

Terms	Definition / Additional Information
SOURCES OF FUNDS	
<i>State Allocation</i>	
State General Fund Appropriation	This is the allocation provided annually that is approved by the Governor and distributed by the Chancellor's Office via a coded memo to the 23 CSU campuses and the CO.
State-Funded Retirement Adjustment	This is an adjustment to campus retirement funding that is calculated using the actual retirement percentage for any given year against the campuses employee FTES database as of 2013/14 fiscal year.
State University Grant (SUG)	The State University Grant (SUG) program provides need-based awards to eligible undergraduate and graduate/post baccalaureate students who are California residents or otherwise determined as eligible, such as AB 540-eligible students. The CSU sets aside 33.33% of tuition revenue for the SUG program.
State University Grant (SUG) 5% Redistribution	Each year the Chancellor's Office gleans 5% from each of the 23 campuses SUG allocation to redistribute based on financial need of each campus.
<i>Student Fees</i>	
Tuition Fee Revenue	Tuition fee is a systemwide mandatory Category 1 fee based on student level (i.e., undergraduate, graduate, credential) and unit load (i.e., 0-6 units and 6.1+ units). Category I fees are established by the CSU Board of Trustees used to support basic instruction and other mandatory university costs. For a list of latest rates of Tuition and Other Fees, visit https://www.csun.edu/stufin/tuition
Non-Resident Tuition Fee Revenue	Per-unit fee for non-resident students paid in addition to the basic tuition fee and is a Category I fee.
Graduate Business Fee Revenue	Per unit fee applied to students in the Master of Business Administration (M.B.A.) and Master of Professional Accountancy (MPAcc) programs, in addition to tuition and other fees. A Category I fee.
Ed Doc Fee Revenue	Varying tuition fee rates applied to specific doctoral programs. Category I fees.
DPT Fee Revenue	
Audiology Doctorate Fee Revenue	
Application Fees	Charged when a student applies, to fund the cost of the application review and acceptance process. Category I fees.
Student Health Fee	Charged to all students, to make a basic concert of campus-based health services available.
Augmented Health Services	Augmented services shall be those health services offered by the Student Health Center that are elective or specialized in nature and not included in basic services. Funding is generated through charges for specific tests / services / prescriptions above what is covered by the mandatory health services fee.
Campus Quality Fee	Established in 2008, the Campus Quality Fee provides technological and enhanced support services to CSUN students annually and is a mandatory Category II fee. Refer to Executive Order 1035.
Other Revenues	Revenue from various Category IV fees, which are paid to receive materials, services, or facilities. Examples include Transcript Fee, Late Registration Fee, Orientation Fee, etc.
<i>One-Time Sources</i>	
Divisional Reserves	One-time use of divisional 2019/20 year-end balances that exceeded their 2018/19 balances to temporarily mitigate the impact of State budget reduction and resulting campus budget deficit.

Terms	Definition / Additional Information
Admin & Finance Financial Services Overhead Investment Income	One-time use of Administration & Finance's Trust Fund to temporarily mitigate the impact of State budget reduction and resulting campus budget deficit.
University Central Reserves	One-time use of University's Central Reserves to temporarily mitigate the impact of State budget reduction and resulting campus budget deficit. Note that this will affect the ability of the Central Reserves to cover other significant unforeseen expenses.
University Operating Fund Investment Income (SWIFT Fund 48506)	One-time use of the Systemwide Investment Fund Trust (SWIFT) to temporarily mitigate the impact of State budget reduction and resulting campus budget deficit.
USES OF FUNDS	
Excess Enrollment	Additional funding for enrollment, expressed in "Full Time Equivalent Students" or FTES), that exceeded the budgeted enrollment in Academic Affairs. For 2020/21, this is based on 1,203 excess FTES calculated as follows: 2020/21 Projected FTES 31,464.95 minus funded FTES in Academic Affairs 30,262 = 1,203 FTES.
<i>Benefits</i>	
Retirement Adjustment per 2020/21 Budget Memo #1	This is to allocate the State-Funded Retirement Adjustment to the University benefits pool ("State-Funded Retirement Adjustment" above).
Retirement Adjustment to CO due to decreased benefits rate	Funds set aside in the University benefits pool for one-time deallocation from the Chancellor's Office in 2020/21 for projected decreased retirement cost this year.
Centralized Benefits Pool	University Central pays for all benefits expenses incurred in the State General Operating Funds via the State Benefits Pool. Funding for the State Benefits Pool are set aside whenever new funds are allocated for salaries calculated using the average benefits rate at the time of funding.
Centralized Benefits Pool - GI2025	Similar to the State Benefits Pool, funding is set aside for benefits when GI2025 funds are used for salaries, calculated using the average benefits rate for full-time faculty or staff at the time of funding
Centralized Benefits Pool - for Excess Enrollment	Similar to the State Benefits Pool, funding is set aside for benefits when GI2025 funds are used for salaries, calculated using the average benefits rate for lecturers at the time of funding
Centralized Benefits Administration	These are charges levied by the State of California for administering the Benefits Program for the CSU.
<i>Financial Aid, Grants & Scholarships</i>	
State University Grant (SUG)	The State University Grant (SUG) program provides need-based awards to eligible undergraduate and graduate/postbaccalaureate students who are California residents or otherwise determined as eligible, such as AB 540-eligible students. The University sets aside 33.33% of tuition revenue for the SUG program.
Graduate Business Financial Aid	Per EO 1102, Presidents are directed to set aside a minimum of 25 percent and not more than 33 percent of the Graduate Business Professional Fee revenue for need-based financial aid, with such funds to be used first to meet the demonstrated financial need of students in affected campus professional graduate degree programs in business; and that any part of the revenue that is not awarded to professional business master's degree program students be made available to meet demonstrated financial need of any other undergraduate or graduate students on the campus.
EdDoc Financial Aid	This is a 10% set aside for financial aid from the Doctoral of Education program tuition fee revenue collected.
DPT Financial Aid	This is a 33.33% set aside for financial aid from the Doctorate of Physical Therapy tuition fee revenue collected.
AuD Financial Aid	This is a 10% set aside for financial aid from the Audiology Doctorate tuition fee revenue collected.
EOP Grants	Financial aid for Equal Opportunity Program students

Terms	Definition / Additional Information
Graduate Equity Fellowships	The program provides a limited number of fellowships from \$2,000-4,000 to economically disadvantaged students especially from groups that are underrepresented among graduate degree recipients in their areas of study. The fellowships are intended to minimize students' debt, allowing them to complete their program more quickly. The award is paid out in two semesters.
<i>Student Fees</i>	
Campus Quality Fee	see definition above
Augmented Health Services	see definition above
<i>Facility/Plant Management Expenses</i>	
Utilities	Funding for the following campus-wide expenditures in fund 48590: electricity, gas, water, sewage, as well as utilities-related equipment, contractual services, technological expenses
Space Rental	Funding for campus-wide space rental expenses such as Office of Student Involvement & Development, International Exchange Student Center, Police Services Building (rent and insurance), Bookstore Building addition, Reseda Building (rent, utilities, and custodial), University House lease and housekeeping, and College Court
Deferred Maintenance/Capital Projects	Campus allocation to manage annual deferred maintenance projects that are vetted and prioritized. Original source of funding is state appropriation for new state facilities put into services in prior years.
New Space	Allocation via coded memo for plant maintenance costs associated with new state facilities.
<i>Other Mandatory Costs</i>	
Risk Pool Insurance Costs	Per EO 638, and later EO 1087, the CSU established a self-insurance program under the California State University Risk Management Authority (CSURMA). Risk Pool Insurance Costs line item budgets for premiums and deductibles for workers' compensation, employer liability, general liability, property damage, and other pooled insurance activities.
Repayment for SB 84 Loan (2019/20)	Senate Bill 84 of 2017 authorized the state to borrow \$6 billion from a state cash account and make a one-time supplemental pension payment to CalPERS in 2017-18 to reduce the unfunded pension liability. SB 84 requires all state agencies that participate in CalPERS to repay a proportionate share of the loan through 2024/25.
CMS Pool	This was a permanent budget commitment created in 2007/08 to support ongoing contractual costs to support PeopleSoft (original title SOLAR Upgrade Costs)
Postage	Funding for campus postal costs. This budget is reviewed annually to determine if adjustments need to be made.
Revenue Transaction Processing Charges	Allocation to cover all of the bank charges for student pay transactions.
<i>Academic Bonuses & Service Awards</i>	
Unit 3 Exceptional Service Awards	Allocation for Unit 3 California Faculty Association (CFA) Exceptional Service Awards. The amount was prescribed by the Chancellor's Office when implemented.
Unit 4 Budget Shortfall Mitigation (BSM) Bonus Program	In each fiscal year of the Unit 4 Academic Professionals of California (APC) agreement, all active or on-leave bargaining unit employees with a time base as of May 1 of the applicable fiscal year shall receive a Budget Shortfall Mitigation (BSM) Bonus. The pool of funds that is left over after the LTS and EAS bonuses is evenly divided between all active APC staff at the end of September/early October and is paid out by the State Controller's Office.
Unit 4 Long Term Service (LTS) and Educational Achievement Stipend (EAS) Bonus Programs	Long Term Service (LTS) bonuses begin when a Unit 4 APC staff person hits ten years of service and then repeats the bonus every five years. Educational Achievement Stipend (EAS) bonus is awarded to Unit 4 APC staff that complete a Masters or PhD in the prior year and are still active as of August 1st. An individual campus may augment its General Fund Unit 4 bonus program pool above the amount specified in the Agreement.

Terms	Definition / Additional Information
<i>Graduation Initiative 2025</i>	
Graduation Initiative 2025 (2018/19)	In 2018/19, CSUN received \$4,662,000 for Graduation Initiative 2025 of which \$528,040 was transferred to Academic Affairs in 2019/20 for four (4) faculty hires and associated operating expenses and \$2,627,302 for twenty-seven (27) faculty hires and associated operating expenses. The balance of \$45,896 will be pooled with the 2019/20 GI2025 tranche.
Graduation Initiative 2025 (2019/20)	In 2019/20, CSUN received \$3,724,000 for Graduation Initiative 2025. This is reserved to fund future faculty hires, student success initiatives and programs, and associated operating expenses.
<i>Misc. One-Time Funding Commitments</i>	
KCSN Campus Contribution	An agreement between the campus and University Advancement to provide additional one-time funding to support KCSN for four years. This agreement sunsets in 2020/21.
Revenue Impacts of COVID-19 to Operating Fund Supported Activities	One-time funding for revenue-producing campus units that are significantly impacted by the COVID-19 pandemic as follows: \$1,283,207 to Athletics for lost revenue from NCAA and Big West contributions, ticket revenue, and game guarantees) \$736,400 to The Soraya for canceled Fall performances and decreases in fundraising. NOTE: this does not include the impact of recent systemwide decision to continue virtual instruction through Spring. \$250,000 to KCSN as a supplement to cover reduced underwriting support, memberships, contributions, and other decreases in program income
<i>University Priorities, Contingency, and Reserves</i>	
Enrollment Growth Funding Designated for Administrative Needs	This is a funding set-aside for administrative support units' needs as enrollment grows.
University Priorities	Annual set aside to fund strategic priorities established by campus governance. For 2020/21, major priorities include campus website redesign and diversity/social justice initiatives.
Annual Operating Expense Reserves	Annual set aside to the Central University Reserves, which is established to fund primarily unforeseen expenses as well as miscellaneous unbudgeted university expenses.
Unallocated Budget for Contingencies	Sources of funds for this budget line item is as follows: \$2,319,674 balance from the compensation funding received in 2019/20 \$3,857,750 enrollment growth funding from 2019/20 \$3,767,568 unallocated permanent budget from previous years Total amount: \$9,944,992



Appendix 3. Coded Budget Memo & 4 Attachments



Systemwide Budget Office
401 Golden Shore, 5th Floor
Long Beach, CA 90802-4210
P: 562-951-4560 / F: 562-951-4970

CODED MEMO B 2020-01

To: CSU Chief Financial Officers

From: Ryan Storm, Assistant Vice Chancellor for Budget 
Kara Perkins, Executive Budget Director 

CC: Timothy P. White, Chancellor
Steven Relyea, Executive Vice Chancellor and Chief Financial Officer
Loren J. Blanchard, Executive Vice Chancellor for Academic and Student Affairs
Evelyn Nazario, Vice Chancellor of Human Resources
CSU Presidents, Financial Officers, Budget Officers, Financial Aid Directors,
Enrollment Planning and Resource Officers, and Enrollment Managers

Date: July 13, 2020

Re: 2020-21 Final Budget Allocations

Attachments: Coded Memo B 2020-01, Attachments A-D

The Budget Act of 2020 includes a \$299 million decrease in recurring General Fund appropriation for the California State University (CSU) operating fund. This General Fund decrease, along with a reduction of tuition revenue of \$24.2 million from changes in student enrollment patterns and behavior, equals a \$323.2 million decrease in recurring funding for the CSU compared to 2019-20. A summary of the 2020-21 final operating fund budget can be found on the next page. The attachments contain detailed information by campus.

The governor signed three pieces of legislation specific to the Budget Act of 2020 that affect the CSU. The first is the original Budget Act of 2020 ([Senate Bill 74, Chapter 6](#)), the second is the amended Budget Act of 2020 ([Assembly Bill 89, Chapter 7](#)), and the third is the higher education trailer bill ([Senate Bill 116, Chapter 25](#)), all signed on June 29, 2020. As these statutes are referenced today, and in the future, it is important to **only use Assembly Bill 89** as it details the correct appropriation for the CSU's main General Fund adjustments and was the latter of the two, making it the **final authority**. The main CSU General Fund detail in the original budget act (i.e. Item 6610-001-0001) may be disregarded. For all other CSU-related appropriations and provisions found throughout the original Budget Act of 2020, please reference Senate Bill 74.

CSU Campuses
Bakersfield
Channel Islands
Chico
Dominguez Hills
East Bay

Fresno
Fullerton
Humboldt
Long Beach
Los Angeles
Maritime Academy

Monterey Bay
Northridge
Pomona
Sacramento
San Bernardino
San Diego

San Francisco
San José
San Luis Obispo
San Marcos
Sonoma
Stanislaus

The following table summarizes the 2020-21 final operating fund budget including General Fund and tuition and fee revenue:

2020-21 Final Budget Summary	
2019-20 Final Budget, General Fund (Coded Memo B 2019-02)	\$3,982,552,000
2019-20 State-Funded Retirement Adjustment	39,297,000
2019-20 Revised General Fund Budget	\$4,021,849,000
2020-21 General Fund Decrease	(299,043,000)
2020-21 Total General Fund Budget	\$3,722,806,000
2019-20 Final Budget Gross Tuition & Fees (Coded Memo B 2019-02)	\$3,164,262,000
2020-21 Adjustment from Change in Enrollment Patterns	(24,165,000)
2020-21 Gross Tuition & Fees	\$3,140,097,000
2020-21 Total Operating Budget	\$6,862,903,000

Detailed explanations of 2020-21 budget adjustments and obligations are provided in the following pages. The attachments to the memo display the following final budget adjustments by campus:

- Attachment A: Operating Budget Expenditures (Uses)
- Attachment B: Operating Budget Revenues (Sources)
- Attachment C: 2020-21 State University Grants
- Attachment D: Reference Information

The 2020-21 final budget also includes \$9 million of one-time General Fund augmentations for 2021 for summer term financial aid (\$6 million) and emergency grants to Assembly Bill 540 students (\$3 million). Separate communications will be provided at a later date.

Questions concerning this memo or its attachments may be directed to [Kara Perkins](#), [Jerry Willard](#) or other System Budget Office staff at (562) 951-4560.

Additional References

- [CSU 2020-21 Operating Budget Request](#)
- Budget Act of 2020, [SB 74](#)
- Amended Budget Act of 2020, [AB 89](#)
- Higher Education Trailer Bill, [SB 116](#)
- [2020-21 Governor's Budget and Enacted Budget, Department of Finance, State of California](#)

RS: KP: JW

Attachments

2020-21 Final Budget Allocations, Attachment Descriptions

Operating Budget Expenditures (Uses) - Attachment A

Attachment A summarizes the 2020-21 operating budget by campus after revisions to 2019-20 expenditures, following publication of the 2019-20 Final Budget Allocations memo (B 2019-02), and 2020-21 expenditure adjustments.

- **2019-20 State-Funded Retirement Adjustment**

Each year CalPERS adjusts employer-paid contribution rates to meet defined benefit pension obligations. The state adjusts the CSU General Fund appropriation for employer-paid contribution rate changes based on the actual CSU 2013-14 pensionable salaries reported by the State Controller's Office.

The 2018-19 to 2019-20 State Miscellaneous First Tier rates increased from 29.396 percent to 31.075 percent and the State Peace Officer / Firefighter rate increased from 45.371 percent to 48.845 percent. The 2019-20 operating budget base retirement cost increase funded by the state is \$39.3 million. The distribution is based on the 2013-14 pensionable payroll by campus as provided by the State Controller's Office.

- **2020-21 Base Budget Reduction**

Campus allocations are reduced by \$323.2 million for 2020-21 due to a \$299 million recurring reduction in state General Fund and an expected tuition revenue decrease of \$24.2 million due to changes in student enrollment patterns and behavior. (Further details on the estimated tuition revenue decrease are outlined in Attachment D.)

The base budget adjustment needed to address this funding shortfall has been allocated to campuses based on two methodologies:

1. A pro-rata reduction based on 2019-20 campus operating budgets, in other words, an across the board methodology. For calculation purposes, that is Attachment A, Column 1, excluding State University Grants, systemwide capital and infrastructure and campus-based fees; and
2. A budget reduction methodology acknowledging different levels of financial investment required to continue progress toward the elimination of equity gaps. Using federal Pell grant eligibility as a proxy, a reduction to each campus is based on the number of students that were not Pell grant eligible in 2018-19. Put another way, a campus with greater numbers of low-income students, underserved students and other disadvantaged students will retain more of its recurring funding than a campus with fewer of these students.

Each methodology was applied to one-half of the \$323.2 million budget shortfall. Attachment D, Columns 7 and 8, show the proportions used to determine the share of each campus's budget reduction. The reduction to Chancellor's Office/Systemwide Programs and Systemwide Provisions is attributed in full to the pro-rata reduction.

- **2020-21 State University Grant 5% Redistribution**

The expenditure adjustments for State University Grants (SUG) reflect the redistribution of five percent of the SUG pool to match up SUG allocations at campuses that have the highest relative share of students with an estimated family contribution (EFC) of \$0 to \$4,000. The total expenditure adjustment moves funding and expenditures between campuses based on the change in relative need. No campus' SUG allocation for 2020-21 is less than 95 percent of its 2019-20 total. Further details on SUG distribution by campus are outlined in Attachment C.

2020-21 Unfunded Expenditure Increases - (Not shown on Attachment A)

Unfortunately, but understandably, due to the state General Fund reduction and the anticipated reduction in tuition revenue for 2020-21, campuses will not receive new funding to help cover the \$46.5 million in anticipated mandatory cost increases as described below. As campuses revise and implement their long-term budget plans, it is important that these cost increases are acknowledged and included in those plans.

- **Employer-Paid Health Care Premiums**

Effective January 2020, the estimated annualized cost to fund employer-paid health care rate increases is \$26 million. The number of CSU employee participants and the difference between the old and new employer-paid contribution rates determine health care benefit cost increases. For additional information regarding January 2020 health premiums, please reference Human Resources Technical Letter, (HR/Benefits 2019-11).

- **Operations and Maintenance of New Facilities**

An unfunded increase of \$3.9 million is expected for regular operations and maintenance of new facilities, which include the cost of utilities, building maintenance, custodial, landscape, and administrative support. In 2020-21, the CSU is scheduled to open 202,880 new square feet of space. Expenditures are calculated at a rate of \$19.46 per square foot. More details on campus facilities included in this calculation are provided [online](#).

- **Retirement Benefits (above State Funded)**

Beginning with the 2014-15 fiscal year, a limit was placed on the state's obligation to adjust CSU retirement funding due to annual changes in CalPERS rates. While the state's obligation to adjust retirement funding continues (Government Code section 20814), the salary base applied to the incremental rate change is frozen at the CSU 2013-14 pensionable payroll level as reported by the State Controller's Office. For 2020-21, the projected unfunded retirement cost for annual CalPERS employer-paid rate adjustments that must be funded by the CSU is \$11.6 million. The campus expenditure is based on pensionable payroll in excess of the 2013-14 level funded by the state.

- **Minimum Wage Increase**

In January 2020, the California minimum wage increased from \$12/hour to \$13/hour. The estimated annualized cost of the increase on CSU campuses is \$5 million in the operating fund. Wages below the new rate are found in the excluded (E99) employee group that includes non-instructional student assistants and casual workers.

Operating Budget Revenues (Sources) - Attachment B

Attachment B summarizes the 2020-21 operating budget revenue sources by campus. Across the 23 campuses, tuition revenue is expected to decrease by \$24.2 million in 2020-21. The gross tuition shown in Column 1 reflects this decrease based on changes in enrollment patterns and behavior from 2018-19 to 2019-20 [see Attachment D for more detail]. Column 2 includes 2020-21 other fees and match those used in 2019-20 final budget memo [B 2019-02]. Finally, General Fund allocations in Column 3 balance each campus' total 2020-21 Gross Operating Budget.

2020-21 State University Grants - Attachment C

The State University Grant (SUG) program provides need-based awards to eligible undergraduate and graduate/postbaccalaureate students. It is important to note that each campus's operating fund revenue is adjusted to match the required level of SUG expenditures for that campus each year. SUG funding is a finite resource and more students are eligible for SUG than there is available funding. Also, the relative share of SUG-eligible students rises and falls at each campus over time. As a result, an annual reallocation of a small portion of SUG funding among campuses is necessary to ensure that SUG-eligible students with the greatest financial need receive a SUG award. Without this annual reallocation, the CSU would find it increasingly difficult to meet this important financial aid objective.

The total SUG allocation of \$701 million in the final 2020-21 operating budget has not changed from 2019-20. Preliminary budget planning and communication with campuses set a minimum expectation for all campuses of 95 percent of their 2019-20 SUG allocations.

As changes in student enrollment and financial aid demographics change over time and by campus, five percent of the total SUG pool is redistributed to campuses with the highest proportion of students with the greatest financial need. This re-allocation of the total SUG pool (just over \$35 million) addresses these changes in relative share of students on each campus that have an Expected Family Contribution (EFC) of \$0 to \$4,000. If a campus' share of total need is above 95 percent of its past year allocation, that campus will receive a portion of the \$35 million being reallocated.

Questions about the SUG distribution process may be directed to the System Budget Office or to Dean Kulju, Director of Financial Aid, at (562) 951-4737 or by email at dkulju@calstate.edu.

Reference Information - Attachment D

Attachment D includes information for three reference categories:

- **Enrollment**
 - 2020-21 resident enrollment targets
 - Estimated 2020-21 non-resident enrollment based on 2019-20 actual enrollment
 - Total budgeted FTES for 2020-21
- **Tuition**
 - Gross tuition revenue from Coded Memo B 2019-02 used to make final budget reductions for 2020-21
 - Estimated changes in tuition revenue based on actual changes in campus enrollment patterns and student behavior from 2018-19 to 2019-20, including changes in average unit

load, changing proportions of undergraduate and graduate students, part-time to full-time student ratios, as well as changes in nonresident enrollment¹

- 2020-21 Estimated Gross Tuition Revenue by Campus after adjustments. This matches Attachment B, Column 1
- **Final Budget Reduction Methodologies**
 - Each campus's percentage share of the 2019-20 Total Operating Budget, excluding SUG, systemwide capital and infrastructure and campus-based fees
 - Each campus' percentage share of non-Pell grant eligible students enrolled in 2018-19

¹ Non-resident students are charged systemwide tuition (i.e., \$5,742 per year for a full-time student), and this is a factor in the annual systemwide budget allocation methodology. However, the per-unit supplemental tuition assessed to non-resident students is not a factor in the annual system allocation methodology.

ATTACHMENT A - Operating Budget Expenditures (Uses)
2020-21 Final Budget Allocations

Coded Memo B 2020-01
July 13, 2020

	(1)	(2)	(3)	(4)	(5)
	2019-20 Gross Operating Budget	2019-20 State- Funded Retirement Adjustment	2020-21 Base Budget Reduction	2020-21 State University Grant 5% Redistribution	2020-21 Gross Operating Expenditures
	<i>(Coded Memo B 2019-02)</i>			<i>(Attach. C, Col. 4)</i>	<i>(Sum Cols. 1-4)</i>
Bakersfield	\$148,864,309	\$786,000	(\$6,147,909)	\$1,119,600	\$144,622,000
Channel Islands	131,602,610	720,000	(5,769,910)	(51,700)	126,501,000
Chico	252,298,432	1,506,000	(12,638,232)	(859,200)	240,307,000
Dominguez Hills	198,625,452	1,003,000	(7,520,852)	1,703,400	193,811,000
East Bay	216,847,961	1,337,000	(9,233,561)	(156,400)	208,795,000
Fresno	329,240,032	1,777,000	(13,599,332)	275,300	317,693,000
Fullerton	477,594,661	2,757,000	(23,606,061)	(565,600)	456,180,000
Humboldt	148,171,910	1,002,000	(5,708,210)	(650,700)	142,815,000
Long Beach	491,412,936	2,935,000	(21,774,736)	479,800	473,053,000
Los Angeles	344,336,639	1,710,000	(12,340,039)	(336,600)	333,370,000
Maritime	47,687,076	277,000	(2,024,276)	(91,800)	45,848,000
Monterey Bay	130,165,283	695,000	(5,612,283)	(269,000)	124,979,000
Northridge	480,028,096	2,866,000	(21,151,296)	(663,800)	461,079,000
Pomona	330,202,842	1,856,000	(17,157,142)	1,847,300	316,749,000
Sacramento	375,840,737	2,126,000	(17,806,137)	950,400	361,111,000
San Bernardino	262,304,808	1,531,000	(10,022,508)	(766,300)	253,047,000
San Diego	508,150,096	2,891,000	(28,856,796)	483,700	482,668,000
San Francisco	408,877,659	2,779,000	(22,265,659)	735,000	390,126,000
San Jose	427,066,682	2,629,000	(21,177,882)	(1,952,800)	406,565,000
San Luis Obispo	368,538,268	2,340,000	(21,037,968)	(637,300)	349,203,000
San Marcos	191,317,052	1,070,000	(9,238,752)	359,700	183,508,000
Sonoma	136,430,783	1,050,000	(7,567,783)	(480,000)	129,433,000
Stanislaus	141,656,447	817,000	(5,697,647)	(471,800)	136,304,000
Campus Total	\$6,547,260,771	\$38,460,000	(\$307,954,971)	\$1,200	\$6,277,767,000
Chancellor's Office & Systemwide Programs	159,902,253	820,000	(9,475,253)		151,247,000
Center for California Studies	4,646,300	17,000	(300)		4,663,000
Summer Arts	673,800		200		674,000
Systemwide Provisions	93,771,360		(5,778,160)	(1,200)	87,992,000
Systemwide Capital & Infrastructure	340,559,516		484		340,560,000
CSU System Total	\$7,146,814,000	\$39,297,000	(\$323,208,000)	\$0	\$6,862,903,000

ATTACHMENT B - Operating Budget Revenues (Sources)
2020-21 Final Budget Allocations

	(1)	(2)	(3)	(4)
	2020-21 Gross Tuition	2020-21 Other Fees	2020-21 General Fund	2020-21 Gross Operating Revenues
	<i>(Attach. D, Col. 6)</i>	<i>(Coded Memo B 2019-02, Attach. D)</i>	<i>(Col. 4 - Cols. [1 + 2])</i>	<i>(Attach. A, Col. 5)</i>
Bakersfield	\$52,814,000	\$8,272,000	\$83,536,000	\$144,622,000
Channel Islands	37,598,000	3,369,000	85,534,000	126,501,000
Chico	92,269,000	16,200,000	131,838,000	240,307,000
Dominguez Hills	77,720,000	12,698,000	103,393,000	193,811,000
East Bay	84,987,000	22,152,000	101,656,000	208,795,000
Fresno	133,279,000	15,960,000	168,454,000	317,693,000
Fullerton	204,649,000	42,620,000	208,911,000	456,180,000
Humboldt	46,687,000	10,548,000	85,580,000	142,815,000
Long Beach	204,614,000	41,387,000	227,052,000	473,053,000
Los Angeles	125,752,000	27,109,000	180,509,000	333,370,000
Maritime	7,371,000	4,034,000	34,443,000	45,848,000
Monterey Bay	38,520,000	5,081,000	81,378,000	124,979,000
Northridge	191,721,000	36,936,000	232,422,000	461,079,000
Pomona	126,672,000	32,074,000	158,003,000	316,749,000
Sacramento	156,826,000	19,179,000	185,106,000	361,111,000
San Bernardino	101,215,000	22,108,000	129,724,000	253,047,000
San Diego	195,905,000	88,709,000	198,054,000	482,668,000
San Francisco	169,418,000	40,780,000	179,928,000	390,126,000
San Jose	168,749,000	64,179,000	173,637,000	406,565,000
San Luis Obispo	117,480,000	89,893,000	141,830,000	349,203,000
San Marcos	61,694,000	21,489,000	100,325,000	183,508,000
Sonoma	49,338,000	6,966,000	73,129,000	129,433,000
Stanislaus	52,148,000	7,341,000	76,815,000	136,304,000
Campus Total	\$2,497,426,000	\$639,084,000	\$3,141,257,000	\$6,277,767,000
Chancellor's Office & Systemwide Programs	2,948,000		148,299,000	151,247,000
Center for California Studies			4,663,000	4,663,000
Summer Arts	639,000		35,000	674,000
Systemwide Provisions			87,992,000	87,992,000
Systemwide Capital & Infrastructure			340,560,000	340,560,000
CSU System Total	\$2,501,013,000	\$639,084,000	\$3,722,806,000	\$6,862,903,000

ATTACHMENT C - 2020-21 State University Grants
2020-21 Final Budget Allocations

	(1)	(2)	(3)	(4)	(5)	Data Points for Reference		
						(6)	(7)	(8)
						% of SUG Eligible Population 2019-20	% of SUG Eligible Population 2020-21	2020-21 SUG Total as a % of Prior Year
	2019-20 SUG <i>(Coded Memo B 2019-02, Attach. E)</i>	2020-21 Preliminary Budget SUG <i>(95% of 2019-20 SUG)</i>	Redistribution of 5% <i>(based on change in relative need)</i>	2020-21 SUG Adjustment <i>(Cols. 2+3 - Col. 1)</i>	2020-21 Final Budget SUG <i>(Cols. 2 + 3)</i>	<i>(Col. 5 / Col. 1)</i>		
Bakersfield	\$17,396,400	\$16,526,600	\$1,989,400	\$1,119,600	\$18,516,000	2.49%	2.69%	106%
Channel Islands	9,651,700	9,169,100	430,900	(51,700)	9,600,000	1.39%	1.38%	99%
Chico	24,002,200	22,802,100	340,900	(859,200)	23,143,000	3.45%	3.31%	96%
Dominguez Hills	30,272,600	28,759,000	3,217,000	1,703,400	31,976,000	4.37%	4.65%	106%
East Bay	21,797,400	20,707,500	933,500	(156,400)	21,641,000	3.11%	3.11%	99%
Fresno	42,563,700	40,435,500	2,403,500	275,300	42,839,000	6.15%	6.17%	101%
Fullerton	55,702,600	52,917,500	2,219,500	(565,600)	55,137,000	8.03%	7.92%	99%
Humboldt	13,020,700	12,369,700	300	(650,700)	12,370,000	1.83%	1.74%	95%
Long Beach	56,366,200	53,547,900	3,298,100	479,800	56,846,000	8.08%	8.19%	101%
Los Angeles	56,757,600	53,919,700	2,501,300	(336,600)	56,421,000	8.19%	8.11%	99%
Maritime	1,846,800	1,754,500	500	(91,800)	1,755,000	0.16%	0.15%	95%
Monterey Bay	10,529,000	10,002,500	257,500	(269,000)	10,260,000	1.50%	1.47%	97%
Northridge	64,226,800	61,015,500	2,547,500	(663,800)	63,563,000	9.31%	9.13%	99%
Pomona	34,483,700	32,759,500	3,571,500	1,847,300	36,331,000	4.97%	5.27%	105%
Sacramento	46,019,600	43,718,600	3,251,400	950,400	46,970,000	6.63%	6.78%	102%
San Bernardino	34,806,300	33,066,000	974,000	(766,300)	34,040,000	4.91%	4.88%	98%
San Diego	40,236,300	38,224,500	2,495,500	483,700	40,720,000	5.76%	5.87%	101%
San Francisco	44,810,000	42,569,500	2,975,500	735,000	45,545,000	6.42%	6.57%	102%
San Jose	39,063,800	37,110,600	400	(1,952,800)	37,111,000	5.62%	5.13%	95%
San Luis Obispo	12,761,300	12,123,200	800	(637,300)	12,124,000	1.29%	1.20%	95%
San Marcos	17,583,300	16,704,100	1,238,900	359,700	17,943,000	2.54%	2.59%	102%
Sonoma	9,614,000	9,133,300	700	(480,000)	9,134,000	1.28%	1.26%	95%
Stanislaus	17,436,800	16,565,000	400,000	(471,800)	16,965,000	2.52%	2.43%	97%
Campus Total	\$700,948,800	\$665,901,400	\$35,048,600	\$1,200	\$700,950,000	100%	100%	100%

ATTACHMENT D - Reference Information
2020-21 Final Budget Allocations

	Enrollment			Tuition			Reduction Methodology	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2020-21 Resident FTES Target	2020-21 Non-resident FTES ¹	2020-21 Total FTES	2019-20 Gross Tuition Revenue	Tuition Adjustment from Change in Enrollment Patterns	2020-21 Est. Gross Tuition Revenue	% of 2019-20 Operating Budget	% of 2018-19 Non-Pell Eligible Students
	(Sum Col. 1-2)			(Coded Memo B 2019-02, Attach. D, Cols. 5+7)		(Sum Col. 4-5)	(Excluding SUG & Campus Fees)	
Bakersfield	8,242	230	8,472	\$53,187,000	(\$373,000)	\$52,814,000	2.3%	1.6%
Channel Islands	6,135	64	6,199	37,659,000	(61,000)	37,598,000	2.2%	1.5%
Chico	15,560	377	15,937	96,083,000	(3,814,000)	92,269,000	3.9%	4.1%
Dominguez Hills	11,473	158	11,631	76,456,000	1,264,000	77,720,000	2.8%	1.9%
East Bay	12,522	697	13,219	83,523,000	1,464,000	84,987,000	3.2%	2.7%
Fresno	19,875	667	20,542	130,243,000	3,036,000	133,279,000	4.9%	3.6%
Fullerton	29,517	1,374	30,891	207,982,000	(3,333,000)	204,649,000	6.9%	8.0%
Humboldt	7,603	358	7,961	46,904,000	(217,000)	46,687,000	2.3%	1.3%
Long Beach	29,687	1,288	30,975	207,351,000	(2,737,000)	204,614,000	7.2%	6.6%
Los Angeles	18,500	489	18,989	130,097,000	(4,345,000)	125,752,000	4.8%	3.0%
Maritime	1,418	40	1,458	6,710,000	661,000	7,371,000	0.8%	0.5%
Monterey Bay	6,128	307	6,435	37,188,000	1,332,000	38,520,000	2.1%	1.4%
Northridge	27,833	1,336	29,169	196,921,000	(5,200,000)	191,721,000	6.9%	6.5%
Pomona	19,228	990	20,218	125,454,000	1,218,000	126,672,000	4.8%	6.1%
Sacramento	23,771	676	24,447	163,904,000	(7,078,000)	156,826,000	5.7%	5.6%
San Bernardino	15,889	620	16,509	103,673,000	(2,458,000)	101,215,000	3.8%	2.6%
San Diego	28,016	4,557	32,573	192,571,000	3,334,000	195,905,000	6.9%	11.5%
San Francisco	24,582	1,502	26,084	170,077,000	(659,000)	169,418,000	5.9%	8.2%
San Jose	23,316	2,707	26,023	170,625,000	(1,876,000)	168,749,000	5.9%	7.5%
San Luis Obispo	17,275	3,159	20,434	117,893,000	(413,000)	117,480,000	4.9%	8.6%
San Marcos	9,745	362	10,107	67,831,000	(6,137,000)	61,694,000	2.8%	3.1%
Sonoma	8,429	103	8,532	48,430,000	908,000	49,338,000	2.2%	2.6%
Stanislaus	8,012	56	8,068	50,829,000	1,319,000	52,148,000	2.1%	1.5%
Campus Total	372,756	22,117	394,873	\$2,521,591,000	(\$24,165,000)	\$2,497,426,000	95.3%	100.0%
Chancellor's Office & Systemwide Programs ²	1,319	34	1,353	2,948,000		2,948,000	2.9%	
Summer Arts	56	3	59	639,000		639,000		
Systemwide Provisions							1.8%	
CSU System Total	374,131	22,154	396,285	\$2,525,178,000	(\$24,165,000)	\$2,501,013,000	100%	100%

¹Equal to actual 2019-20 nonresident students, campus reported.

²Reported Systemwide Programs revenue is for International Programs (660 FTES) and CalStateTEACH (659 FTES).



Appendix 4. Tuition Fee Revenue and Excess Enrollment Worksheet

FTES	2018-19	2019-20	2020-21 (Projected)
<u>FTES from the Chancellor's Office Budget Memo</u>			
State Funded FTES (Resident) - CO target	27,139	27,833	27,833
Non-resident FTES	2,100	1,806	1,336
<u>Funded FTES in Academic Affairs</u>			
Resident	27,139.0	27,139.0	27,139.0
Non-resident	1,563.0	1,563.0	1,563.0
From 2017/18 GI2025 funding (hired in 2018/19): 44 FTEF * 20	880.0	880.0	880.0
From 2018/19 GI2025 funding (hired in 2019/20): 4 FTEF * 20		80.0	80.0
From 2018/19 GI2026 funding (hired in 2020/21): 30 FTEF * 20			600.0
Total Funded FTES in Academic Affairs	29,582.0	29,662.0	30,262.0
<u>Actual/Projected FTES (projected HC x fx = FTES)</u>			
Resident	29,211.0	29,548.0	30,397.6
Non-resident	1,584.0	1,321.0	1,133.0
Total Actual/Projected FTES	30,795.0	30,869.0	31,530.6

HEADCOUNT	2018-19	2019-20	2020-21 (Projected)
Resident	35,016.0	35,055	36,038
Non-resident	1,827.0	1,544	1,338
Total	36,843.0	36,597	37,376

PROJECTING STUDENT FEE REVENUE @ PROJECTED FTES

Tuition Fee Projection (Residents and Non-Residents)

Average Tuition per Headcount	\$ 5,459
Projected Headcount	37,376
Tuition Revenue Projection	\$ 204,029,200

Non-Resident Projected FTES

Average Non Res per Headcount	\$ 9,474
Projected Headcount	1,338
Non-Resident Revenue Projection	\$ 12,676,212



Appendix 4. Tuition Fee Revenue and Excess Enrollment Worksheet

PROJECTING CQF REVENUE		2020-21
Summer Projected Headcount (ExL Matriculated)		6,039
Summer Projected Headcount (State)		893
Fall Projected Headcount		38,815
Spring Projected Headcount		35,044
Summer Fee		71
Fall Fee	\$	120
Spring Fee	\$	120
Summer Revenue (actuals for 2020/21 as of 10/4/20)	\$	486,132
Fall Revenue Projection (always discount by 99% for waivers)	\$	4,611,222
Spring Revenue Projection (always discount by 99% for waivers)	\$	4,163,227
Total CQF Revenue Projection	\$	9,260,581
EXCESS ENROLLMENT CALCULATIONS		
2020/21 Projected FTES		31,531
Less: GE Summer Annualized FTES funded by CO Grant		(66)
Less: Funded FTES in Academic Affairs		(30,262)
Excess enrollment FTES		1,203.0
Equivalent FTEF using 22:1 SFR		54.7
Replacement rate	\$	60,552
Excess enrollment funding (one-time)	\$	3,310,956
10% OE	\$	331,096
Total excess enrollment to Academic Affairs (one-time)	\$	3,642,051
Benefits @ 47.95% (average lecturer benefits rate)	\$	1,587,603
Total Excess Enrollment	\$	5,229,655



Appendix 5a. Budget Balancing Strategies

ONE-TIME RESERVES

General Operating Fund (48501)

Division	2018/19	2019/20	Contribution Amount
Academic Affairs	\$ 27,689,290	\$ 36,180,493	\$ 8,491,203
Administration and Finance	\$ 3,097,889	\$ 3,485,205	\$ 387,316
Information Technology	\$ 1,701,755	\$ 2,487,203	\$ 785,448
President's Administrative Unit	\$ 119,992	\$ 170,490	\$ 50,498
Equity & Diversity	\$ 285,691	\$ 350,288	\$ 64,597
Student Affairs	\$ 2,157,552	\$ 2,177,318	\$ 19,766
University Advancement	\$ 26,621	\$ 147,140	\$ 120,519
	\$ 35,078,790	\$ 44,998,137	\$ 9,919,347

Other Fund Reserves

Area	Source	Contribution Amount
Central University Reserves	Investment Income Fund SWIFT (48506)	\$ 3,593,241
Central University Reserves	General Operating Fund	\$ 3,854,993
Administration and Finance	Overhead Investment Income (49617)	\$ 2,707,282
		\$ 10,155,516
Total Amount to Sweep		\$ 20,074,863



Appendix 5b. Budget Balancing Strategies

OPERATING AND LABOR EXPENSE REDUCTION TARGETS

Division Operating Expense Reduction Target Worksheet*

Division	2019/20 Total		Pro rata reduction
	Expenses	% Total	
Academic Affairs	\$ 253,336,384	69.84%	\$ 5,366,699
Administration and Finance	\$ 48,247,208	13.30%	\$ 1,022,073
Athletics	\$ 9,839,332	2.71%	\$ 208,437
Information Technology	\$ 18,244,140	5.03%	\$ 386,485
President's Admin Unit	\$ 1,494,995	0.41%	\$ 31,670
Diversity & Inclusion	\$ 1,038,172	0.29%	\$ 21,993
Student Affairs	\$ 20,662,313	5.70%	\$ 437,712
University Advancement	\$ 9,866,494	2.72%	\$ 209,013
Grand Total	\$ 362,729,038	100.0%	\$ 7,684,082

University Central Expense Reductions

Misc. Operating Expenses	\$ 509,869
Utilities	\$ 692,651
	\$ 1,202,520

Labor Expense Reduction Target Worksheet

	2019/20 Total Salaries		Pro rata reduction
		% Total	
Academic Affairs	\$ 161,646,155	72.41%	\$ 2,244,755
Administration and Finance	\$ 25,731,813	11.53%	\$ 357,334
Athletics	\$ 6,092,281	2.73%	\$ 84,603
Information Technology	\$ 9,219,880	4.13%	\$ 128,035
President's Admin Unit	\$ 979,642	0.44%	\$ 13,604
Diversity & Inclusion	\$ 693,455	0.31%	\$ 9,630
Student Affairs	\$ 12,513,014	5.61%	\$ 173,766
University Advancement	\$ 6,369,723	2.85%	\$ 88,455
subtotal	\$ 223,245,963	100%	\$ 3,100,182
Benefits Pool			\$ 885,306
			\$ 3,985,488

*Per discussion with division financial officers on 9/17/20, additional exclusions are applied on the expense analysis:

Funds: all CQF and GI2025

DeptIDs: 10186 (Student Health Center) and 10202 (only program codes 1059 Commencement and 1148 Orientation)



Appendix 6. Multi-Year Trend of University Reserves for CSU Fund 48501

Area	2019-20	% of area Budget	2018-19	% of area Budget	2017-18	% of area Budget	2016-17	% of area Budget	2015-16	% of area Budget
48501										
<i>Academic Affairs</i>										
Central	\$ 23,665,999	14%	\$ 15,189,262	9%	\$ 10,062,101	6%	\$ 14,844,128	10%	\$ 13,239,847	9%
Colleges & Departments	\$ 12,514,494	7%	\$ 12,500,028	7%	\$ 13,754,025	9%	\$ 12,193,038	8%	\$ 14,470,939	10%
<i>Total for Academic Affairs</i>	\$ 36,180,493		\$ 27,689,290		\$ 23,816,126		\$ 27,037,166		\$ 27,710,786	
<i>Administration and Finance</i>	\$ 3,485,205	15%	\$ 3,097,889	11%	\$ 4,002,250	14%	\$ 4,497,516	16%	\$ 3,685,121	15%
Designated for Construction Projects									\$ 1,605,080	6%
<i>Athletics</i>	\$ -		\$ -		\$ -		\$ -		\$ -	
<i>Information Technology</i>	\$ 2,487,203	20%	\$ 1,701,755	14%	\$ 1,788,550	15%	\$ 1,562,208	14%	\$ 1,731,593	15%
<i>President's Administrative Unit</i>	\$ 170,490	16%	\$ 119,992	12%	\$ 386,274	38%	\$ 223,757	20%	\$ 141,477	13%
<i>Equity & Diversity</i>	\$ 350,288	44%	\$ 285,691							
<i>Student Affairs</i>	\$ 2,177,318	16%	\$ 2,157,552	17%	\$ 3,059,684	24%	\$ 3,115,927	25%	\$ 3,423,462	28%
<i>Student Affairs - Designated areas¹</i>	\$ 1,280,832	23%	\$ 36,989		\$ 265,481	6%	\$ 569,809	13%	\$ 697,249	15%
<i>University Advancement</i>	\$ 147,140	2%	\$ 26,621	0.44%	\$ 234,035	4%	\$ 2,597	0.05%	\$ 568,906	11%
Divisional Budget Balances	\$ 46,278,969		\$ 35,115,779		\$ 33,552,400		\$ 37,008,979		\$ 39,563,674	
<i>Campus Construction</i>	\$ 340,041		\$ 3,553		\$ -		\$ 212,860		\$ 3,847,061	
<i>Central University Reserve</i>	\$ 5,653,982		\$ 9,454,639		\$ 14,796,307		\$ 18,505,723		\$ 23,424,966	
<i>Compensation and Benefits</i>	\$ 3,310,667		\$ -		\$ -		\$ 2,385,829		\$ 7,950,115	
Central Reserves	\$ 9,304,690		\$ 9,458,192		\$ 14,796,307		\$ 21,104,412		\$ 35,222,142	
Other 485xx										
<i>Utilities, Risk Management; Postage</i>	\$ 1,027,343		\$ 527,811		\$ 912,864		\$ 837,670		\$ 726,751	
<i>Augmented Health Services</i>	\$ 41,455		\$ 49,266		\$ -		\$ 44,950			
<i>CSUPERB</i>	\$ 13,646		\$ 51,115		\$ 17,513		\$ 95,767		\$ 53,979	
<i>COAST</i>	\$ 20,005		\$ 11,638		\$ 25,545		\$ 12,174			
<i>RSCA Awards Program</i>	\$ 82,337		\$ 76,976		\$ 100,728		\$ 62,118		\$ 46,172	
<i>Reserve for Capital Projects²</i>	\$ -		\$ -		\$ -		\$ 6,600,000		\$ 3,300,000	
<i>CMS Pool</i>	\$ -		\$ -		\$ -		\$ -		\$ 51,752	
<i>COVID-19 Fund³</i>	\$ 658,521		\$ -		\$ -		\$ -		\$ -	
Other 485xx Balances	\$ 1,843,307		\$ 716,806		\$ 1,056,650		\$ 7,652,678		\$ 4,178,654	
Total GF Reserve Balances for University	\$ 57,426,966		\$ 45,290,777		\$ 49,405,357		\$ 65,766,069		\$ 78,964,470	

¹ Designated areas within Student Affairs are the revenue based budgets -- Student Health Center ;Commencement; and Orientation. In addition, \$561,962 for CO Grants carry-forward

² Transferred to construction fund 48701

³ Due to pandemic, COVID-19 created a new fund to keep track of expenses



Appendix 7a. Student Fee Projections

College of Health and Human Development Doctorate - Audiology Revenue Projections for 2020-21

Description	Summer 2020	Fall 2020	Spring 2021	TOTAL
Cohort #1 (First Years)	7	7	7	21
Cohort #2 (Second Years)	0	17	17	34
Projected Attrition			-1	-1
TOTALS	7	24	23	54
Tuition Fee	\$ 9,213	\$ 8,975	\$ 9,233	\$ 27,421
Total Revenue	\$ 64,491	\$ 215,400	\$ 212,359	\$ 492,250
Net Revenue	\$ 64,491	\$ 215,400	\$ 212,359	\$ 492,250

College of Health and Human Development Doctorate - Physical Therapy Revenue Projections for 2020-21

Description	Summer 2020	Fall 2020	Spring 2021	TOTAL
Cohort #1 (First Years)	31	32	32	95
Cohort #2 (Second Years)	29	31	31	91
Cohort #3 (Third Years)	34	30	30	94
Projected Attrition			-2	-2
TOTALS	94	93	91	278
Tuition Fee	\$ 9,213	\$ 8,975	\$ 9,233	\$ 27,421
Total Revenue	\$ 866,022	\$ 834,675	\$ 840,203	\$ 2,540,900
FA Set-Aside (33%)	\$ (285,787)	\$ (275,443)	\$ (277,267)	\$ (838,497)
Net Revenue	\$ 580,235	\$ 559,232	\$ 562,936	\$ 1,702,403

Michael D. Eisner College of Education
Doctoral Program in Educational Leadership for 2020-21

Summer 2020			
PK12-18			
Total number of Students	13		
Tuition	12	5,919	71,028
CSU Waiver - BUE	1	3,837	3,837
CSU Waiver - NRE	0	-	-
TOTAL			74,865
CC19			
Total number of Students	19		
Tuition	10	5,919	59,190
CSU Waiver - BUE	8	3,837	30,696
CSU Waiver-NRE	1	-	-
TOTAL			89,886
CC-17			
Total number of Students	23		
Tuition	12	5,919	71,028
CSU Waiver - BUE	9	3,837	34,533
CSU Waiver - NRE	2	-	-
TOTAL			105,561
EXPECTED SUMMER REVENUE			270,312

Fall 2020			
PK12-18			
Total number of Students	13		
Tuition	12	5,919	71,028
CSU Waiver - BUE	1	3,837	3,837
CSU Waiver-NRE		-	-
TOTAL			74,865
CC-19			
Total number of Students	19		
Tuition	10	5,919	59,190
CSU Waiver - BUE	8	3,837	30,696
CSU Waiver-NRE	1		-
TOTAL			89,886
PK12-20*			
Total number of Students	12		
Tuition	11	5,919	65,109
CSU Waiver - BUE	1	3,837	3,837
CSU Waiver - NRE		-	-
TOTAL			68,946
EXPECTED FALL REVENUE			233,697

Spring 2021			
PK12-18			
Total number of Students	13		
Tuition	12	5,919	71,028
CSU Waiver - BUE	1	3,837	3,837
CSU Waiver - NRE	0	-	-
TOTAL			74,865
CC-19			
Total number of Students	19		
Tuition	10	5,919	59,190
CSU Waiver - BUE	8	3,837	30,696
CSU Waiver-NRE	1		-
TOTAL			89,886
PK12-20*			
Total number of Students	12		
Tuition	11	5,919	65,109
CSU Waiver - BUE	1	3,837	3,837
CSU Waiver - NRE		-	-
TOTAL			68,946
EXPECTED SPRING REVENUE			233,697

Projected 2020-21 Gross Revenue			737,706
Adjustment for Attrition	1.00	5,919	(5,919)
Net Revenue			731,787

Fee Waiver Doctorate Education Fees

Tuition for Bargaining Unit Employees & Dependents (BUE) \$ 3,837.00

Tuition for Non-Represented Employees & Dependents (NRE) \$ -

<https://www.csun.edu/financial/employee-dependent-program-fees>

*Projected

Doctorate/Education Tuition Fees

Summer 2020 \$ 5,919.00

Fall 2020 & Spring 2021 \$ 5,919.00

<https://www.csun.edu/stufin/tuition>



Appendix 7b. Campus Quality Fee Projections

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projection
Fall/Spring Headcount (college year)	37,914	37,500	36,550	36,930
Summer Headcount	6,484	6,500	5,800	6,932
Fee amount (fall/spring)	\$114/semester	\$116/semester	\$118/semester	\$120/semester
Total Fees Collected	\$ 8,968,941	\$ 8,858,864	\$ 8,928,606	\$ 9,260,581
Carry forward balance	\$ 392,745	\$ 315,596	\$ 127,899	\$ 215,553
Year-end true up	\$ 276	\$ 314,429		
CQF returns from prior year	\$ 452,303	\$ 250,569	\$ 30,429	\$ 304,991
Total Available	\$ 9,814,265	\$ 9,739,458	\$ 9,086,934	\$ 9,781,124
Use of Fees Collected				
Course fees (48520)	\$ 1,267,107	\$ 1,270,000	\$ 1,262,336	\$ 1,296,481 14%
Advancements in technology (48522)	\$ 1,423,010	\$ 1,557,862	\$ 1,055,825	\$ 849,336
Student support services (48521)	\$ 2,536,876	\$ 2,652,688	\$ 2,549,967	\$ 2,589,937
Peer Advisor Mentor		\$ 63,600		
Benefits	\$ 186,212	\$ 251,708	\$ 216,246	\$ 234,259
Campus spirit/athletics (48523)	\$ 1,267,107	\$ 1,270,000	\$ 1,262,336	\$ 1,296,481 14%
Athletic scholarships (48524)	\$ 1,991,168	\$ 2,000,700	\$ 1,983,670	\$ 2,037,328 22%
Additional funding request to manage increases	\$ 284,143	\$ -		
Athletic equipment & facilities (48525)	\$ 543,046	\$ 545,000	\$ 541,001	\$ 555,635 6%
Subtotal of Uses	\$ 9,498,669	\$ 9,611,559	\$ 8,871,381	\$ 8,859,457
Net Balance	\$ 315,596	\$ 127,899	\$ 215,553	\$ 921,667
Actual Fall headcount, Spring projected and actual summer				
Allocations to date (October 13, 2020)				

Adjusted Enrollment Numbers	
Summer headcount (ExL):	6,039
Summer headcount (State):	893
Fall headcount:	38,815
Spring headcount:	35,044
College Year Headcount	36,930

2019-20 Division BBA sweep to Central University for 2020-21	
University Advancement	\$ 5.13
Administration & Finance	\$ 20,398.08
Academic Affairs	\$ 596,464.87
Information Technology	\$ 95,309.66
Student Affairs	\$ 33,199.50
	\$ 745,377.24
19RBLKHOUSE_CTR	5,400.00
19ROV2NDFLR_REN	230,400.00
19RBLK_SUCCESS	13,397.00
19ROVSTUDIO_SW	3,875.37
19OVSTUDIOTOOLS	19,941.62
Subtotal of Approved Carry Forwards	273,013.99
19-20 BBA back to AA (Course Materials)	159,874.23
19-20 BBA back to AF (Athletics)	7,498.45
	\$ 440,386.67
Net CQF Returns from 2019/20	\$ 304,991



Appendix 7c. Space Rental

		CY	PY			
Cost per sq. ft. per month for office space (per DGS Price book) - USU Space		2.55	2.36			
Space	Square Feet	2020-21	2019-20	\$ Variance	Class Code	Note
University House Lease (TUC)		34,410	67,536.00	(33,126.00)	67825	
Housekeeper		1,476	2,896.00	(1,420.00)	67825	
Total University House Lease		35,886.00	70,432.00	(34,546.00)		
USU Space						
Office of Student Involvement & Development	6,136	187,761.60	173,771.52	13,990.08	67803	
International Exchange Student Center	4,010	122,706	113,563.20	9,142.80	67803	
Dream Center (718 sq. feet 9/1/18-6/30/19 - see note)	718	-	20,333.76	(20,333.76)	67803	(B)
Total USU Space Costs	10,864	310,467.60	307,668.48	2,799.12		
The University Corporation						
Police Services Building	25,917					
Police Services Building - Rent		664,813.82	652,417.82	12,396.00	67802	(A)
Property and Liability Insurance		30,638.00	26,191.00	4,447.00	67802	
Earthquake Insurance		40,455.00	40,359.30	95.70	67802	
3-year property and liability insurance correction (one-time)			-	-		
Bookstore Building Addition (starting 9/1/16)	18,482	225,920	193,166.00	32,754.00	67824	
Offsite Building - Reseda Properties						
Meridian	2,225	-	14,840.00	(14,840.00)	67804	
Utilities and Custodial for Meridian (estimate)		-	3,800.00	(3,800.00)		
Reseda Building (TUC)	11,050	366,696	356,016.00	10,680.00	67801	
Utilities & Custodial for Reseda (estimate)		27,500	31,500.00	(4,000.00)	67801	
College Court - Police Chief Residence		32,760	31,800.00	960.00	67830	
Total TUC Space Costs	57,674	1,388,782.82	1,350,090.12	38,692.70		
Grand Total		1,735,136.42	1,728,190.60	6,945.82		
Prior year General Fund base budget		1,728,191	1,671,589.89			
Net Increase to the General Fund Base Budget		6,945.82	56,600.71			

Note (A)

Contract through 6/30/2021. Annual Increased based on CPI for LA, Riverside, Orange in June/July.

Per information provided from TUC -- building will be paid in full in 2024/25

Total cost includes \$14,620 Property & Liability insurance and \$38,529 Earthquake Insurance.

Note (B)

Prorated amount in 2018/19 @ 460 sq. feet 7/18 & 8/18 and 718 sq. feet thereafter.



Appendix 7d. General Fund Risk Pool Costs for Fiscal Year 2020/21

Risk Category	Total 19/20 CSUN Payments	Total 20/21 CSUN Payments	Annual Increase (Decrease)	Calculated Payments by Other Funds							Projected GF Payments	NOTES
				Lottery	Housing	Parking	Extended Learning	TUC	USU	AS		
General, Errors & Omissions Liability	\$ 1,337,318	\$ 1,426,765	\$ 89,447	\$ (29,106)	\$ (23,684)	\$ (9,559)	\$ (74,049)	\$ -	\$ -		\$ 1,290,366	Includes SPLIP, SAFECLIP and FTIP premiums. Reflected in July CPO as a lump sum.
Workers Compensation	\$ 3,526,073	\$ 3,375,323	\$ (150,750)	\$ (1,688)	\$ (186,402)	\$ (99,825)	\$ (48,605)	\$ -	\$ -		\$ 3,038,803	Reflected in July CPO as a lump sum.
IDL/NDL/UI	\$ 1,561,741	\$ 1,724,034	\$ 162,293	\$ -	\$ (28,619)	\$ (11,551)	\$ (89,477)	\$ -	\$ -		\$ 1,594,387	Reflected in July CPO as a lump sum.
Property insurance premium	\$ 867,317	\$ 1,044,770	\$ 177,453	\$ -	\$ (137,987)	\$ (60,253)	\$ (29,081)	\$ (4,971)	\$ (65,302)		\$ 747,176	Reflected in July CPO separately
Athletic Injury Medical Insurance	\$ 340,292	\$ 376,982	\$ 36,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 376,982	Reflected in July CPO as a lump sum.
Washington Mutual Art Insurance Policy	\$ 3,115	\$ 3,271	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,271	estimate of 5% annual increase
CTVA Film Insurance	\$ 17,967	\$ 18,865	\$ 898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 18,865	estimate 5% annual increase; pay this centrally
Club Liability Insurance Program (CLIP)	\$ 11,802	\$ 12,392	\$ 590	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (12,392)	\$ 12,392	12/3/19: need this cost
Medical Malpractice (University Counseling)	\$ 12,178	\$ 12,178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 12,178	
Inland Marine permanent collections and other expenses (est)	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 30,000	based on past two years actuals
Foreign Travel Insurance Expenses (est)	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 50,000	based on past two years actuals; includes student travel accident premium.
Risk Pool liability deductible reserve (est)	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 700,000	review claims list in April to determine whether to increase this or not
"Workers Comp Trust" reimbursement (est)	\$ (300,000)	\$ (300,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (300,000)	
Total	\$ 8,157,803	\$ 8,474,580	\$ 316,777	\$ (30,794)	\$ (376,692)	\$ (181,188)	\$ (241,212)	\$ (4,971)	\$ (65,302)	\$ (12,392)	\$ 7,574,420	

2019/20 Carry-Forward Balance

\$ -

2020/21 General Fund Risk Pool Budget

\$ 7,574,420 estimate

2019/20 General Fund Risk Pool Budget

\$ 6,952,582

\$ 621,838 increase differential from 2019/20



Appendix 7e. Graduation Initiative 2025 (GI2025)
Full-Time Faculty Hiring

	2017/18	2018/19	2019/20	Total
Funded amount ¹	\$ 5,919,000	\$ 4,662,000	\$ 3,724,000	\$ 14,305,000
Salary rate to apply ²	\$ 85,630.00	\$ 86,046	\$ 88,197	
Benefits rate to apply (tenure)	48.4%	50.2%	52.0%	
Benefits rate to apply (lecturer)	44.7%	46.3%	48.0%	

<u>ACAF FACULTY HIRING PLAN</u>	2017/18	2018/19	2019/20	Total
Additional FTES	880	680	100	1,660
Equivalent FTEF	44	34	5	83
Salary Cost (calculated)	\$ 3,767,720	\$ 2,925,569	\$ 440,987	\$ 7,134,276
OE	\$ 327,704	\$ 267,795	\$ 44,099	\$ 639,598
Benefits Cost (calculated)	\$ 1,823,576	\$ 1,468,636	\$ 229,313	\$ 3,521,525
Total Cost	\$ 5,919,000	\$ 4,662,000	\$ 714,398	\$ 11,295,398
Projected Balance	\$ -	\$ -	\$ 3,009,602	\$ 3,009,602

<u>ACTUAL FUNDED TO DATE (by Fund Year)</u>	2017/18	2018/19	2019/20	Total
Equivalent FTEF (hired in 2018/19)	32	4		
Equivalent FTEF (hired in 2019/20)	12	30.00		74
Equivalent FTES (from total hired)	880	680.0		1,560.0
Salary funded	\$ 3,767,720	\$ 2,887,547		\$ 6,655,267
OE	\$ 327,704	\$ 271,971		\$ 599,675
Benefits Cost	\$ 1,823,576	\$ 1,456,586		\$ 3,280,162
Total Funded	\$ 5,919,000	\$ 4,616,104	\$ -	\$ 10,535,104
Balance to Date	\$ -	\$ 45,896	\$ 3,724,000	\$ 3,769,896