



CALIFORNIA
STATE UNIVERSITY
NORTHRIDGE

APPROVAL OF BUDGET

COLLEGE OF EXTENDED LEARNING

FISCAL YEAR 2021-22

The attached budget for fiscal year 2021-22 is hereby approved.

Dean of Tseng College:

Joyce Feucht-Haviar

Date: 17-Jun-2021

**Provost and VP
Academic Affairs:**

Mary Beth Walker

Date: 18-Jun-2021

**VP Administration & Finance/
Chief Financial Officer:**

Colin Donahue

Date: 20-Jun-2021 1

University President:

Erika Beck

Date: 25-Jun-2021

California State University Northridge
The Tseng College of Extended Learning
FY 2021-22 Budget

FUNDS 44101, 44104 & 44105

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Actual/Forecast	FY 21-22 Budget	FY 20-21 Actual/Forecast vs. Actual/Forecast vs.		FY 22-23 Forecast	FY 23-24 Forecast	FY 24-25 Forecast
					21-22 Budget (\$) Fav/Unfav (+/-)	21-22 Budget (%) Fav/Unfav (+/-)			
CSUN Self-Support Degree & Certificate Programs	22,189,458	19,454,344	23,230,386	23,866,730	636,344	3%	24,582,732	25,320,214	26,079,820
Total CSUN Self-Support Degree & Certificate Programs	22,189,458	19,454,344	23,230,386	23,866,730	636,344	3%	24,582,732	25,320,214	26,079,820
Open University (Fall & Spring)	1,575,562	1,549,205	1,171,897	1,171,897	0	0%	1,200,000	1,500,000	1,500,000
Winter Self-Support	896,544	895,488	1,213,344	1,213,344	0	0%	900,000	900,000	900,000
Summer Self-Support	11,475,134	10,500,000	10,815,399	10,643,487	(171,912)	-2%	10,600,000	10,600,000	10,600,000
Semester at CSUN (SAC)	684,420	219,677	0	96,000	96,000	-	200,000	500,000	600,000
Early Start (Fund 44104)	202,748	0	111,256	314,004	202,748	182%	200,000	200,000	200,000
Campus Workshops	44,207	31,740	41,505	26,000	(15,505)	-37%	40,000	40,000	40,000
Total University Access Programs	14,878,615	13,196,110	13,353,401	13,464,732	111,331	1%	13,140,000	13,740,000	13,840,000
Student Success Pathway (SSP)/Intensive English Program (IEP)	751,113	421,275	173,799	247,195	73,396	42%	250,000	300,000	320,000
Contracted Custom-Designed Program (Short Term Programs)	193,824	0	0	63,525	63,525	-	190,000	190,000	190,000
International Education (Oman and Bahrain Partnerships)	129,736	805,000	153,000	670,000	517,000	338%	805,000	895,000	405,000
Total Programs for International Students & Groups	1,074,673	1,226,275	326,799	980,720	653,921	200%	1,245,000	1,385,000	915,000
Subtotal before Credits & Adjustments	38,142,746	33,876,729	36,910,586	38,312,182	1,401,596	4%	38,967,732	40,445,214	40,834,820
ReLAY Institute (Fund 44105)				116,500	116,500	-	100,000	100,000	100,000
Credits & Adjustments (Provision, Refunds, Investment Inc.)	643,062	185,000	542,050	314,000	(228,050)	-42%	300,000	300,000	300,000
Total Revenue	38,785,808	34,061,729	37,452,636	38,742,682	1,290,046	3%	39,367,732	40,845,214	41,234,820
Management and Supervisory	1,185,228	1,070,892	954,348	1,070,892	(116,544)	-12%	1,103,019	1,136,109	1,170,193
Support Staff Salaries	4,574,105	4,925,186	4,714,148	4,730,667	(16,518)	0%	4,872,587	5,018,764	5,169,327
Overtime	2,417	4,800	632	0	632	100%	0	0	0
Student Assistant	340,173	420,710	278,447	384,316	(105,869)	-38%	395,845	407,721	419,952
Extension/Summer Faculty [instructional pay]	7,672,120	7,779,941	7,502,154	7,446,838	55,316	1%	7,670,243	7,900,350	8,137,361
Special Consultants(Extra Pay) [non-instructional pay]	467,700	1,202,653	696,664	875,600	(178,936)	-26%	875,600	900,000	900,000
Subtotal Payroll	14,241,744	15,404,182	14,146,394	14,508,313	(361,919)	-3%	14,917,294	15,362,945	15,796,833
Benefits	4,186,508	4,215,201	4,111,914	4,213,630	(101,716)	-2%	4,340,039	4,470,240	4,559,645
Total Compensation	18,428,251	19,619,383	18,258,308	18,721,943	(463,635)	-3%	19,257,333	19,833,185	20,356,478
Supplies and Services	295,558	438,927	140,092	192,201	(52,109)	-37%	197,967	203,906	210,023
Misc Financials Expense	348,495	370,000	313,557	370,000	(56,443)	-18%	381,100	392,533	404,309
Rentals and Leases	290,986	305,189	108,387	185,461	(77,074)	-71%	191,025	196,756	202,659
Repairs and Maintenance	0	108,000	0	125,390	(125,390)	-	129,152	133,026	137,017
Postage and Freight	11,337	14,330	3,965	10,000	(6,035)	-152%	10,300	10,609	10,927
Printing	33,842	59,500	12,325	38,050	(25,725)	-209%	39,192	40,367	41,578
Advertising and Promo Publ	1,250,111	3,409,477	2,626,840	3,140,562	(513,722)	-20%	3,234,779	3,331,822	3,431,777
Insurance and Litigation	246,842	241,212	241,212	273,633	(32,421)	-13%	281,842	290,297	299,006
Subscriptions	11,624	18,020	10,228	14,570	(4,342)	-42%	15,007	15,457	15,921
Workshop and Conference Fees	50,188	147,801	21,222	136,416	(115,194)	-543%	140,508	144,724	149,065
Contractual Services	722,523	1,050,166	886,054	945,659	(59,605)	-7%	974,029	1,003,250	1,033,347
State Pro Rata Charges	91,992	101,068	101,068	103,442	(2,374)	-2%	106,545	109,742	113,034
Serv Frm Other Funds Agencies	8,393,785	7,555,976	8,772,673	8,768,284	4,389	0%	9,031,333	9,302,272	9,581,341
Other Expenses	463,666	434,038	438,750	426,854	11,896	3%	439,660	452,849	466,435
Travel	79,185	218,709	614	113,673	(113,059)	-18427%	117,083	120,596	124,214
Communications	49,957	41,415	35,216	45,915	(10,699)	-30%	47,293	48,712	50,173
Technology	106,574	133,640	95,957	93,190	2,767	3%	95,986	98,865	101,831
Equipment	21,128	237,000	0	0	0	-	30,000	30,900	31,827
Transfers In	(351,444)	(128,592)	(26,000)	(87,921)	61,921	-238%	(50,000)	(51,500)	(53,045)
Transfers Out	4,136,929	3,365,260	3,946,267	3,665,854	280,413	8%	3,775,830	3,889,105	4,005,778
Total Operating	16,253,277	18,121,137	17,728,426	18,561,234	(832,808)	-5%	19,188,629	19,764,288	20,357,217
Total Expenses	34,681,528	37,740,520	35,986,734	37,283,176	(1,296,443)	-4%	38,445,962	39,597,473	40,713,695
Contribution	4,104,280	(3,678,791)	1,465,902	1,459,506	(6,397)	0%	921,770	1,247,741	521,125
Transfer to Capital Renewal Fund	2,000,000	2,000,000	2,000,000	2,000,000	0	0%	2,000,000	2,000,000	0
Net Contribution	2,104,280	(5,678,791)	(534,098)	(540,494)	(6,397)	1%	(1,078,230)	(752,259)	521,125
Reserves									
441-XX Operating Fund (Including Early Start and ReLAY Institute)	23,698,420	18,019,629	23,164,322	22,623,828	(540,494)	-2%	21,545,597	20,793,338	21,314,463
443 - Construction/Capital Renewal Fund	16,319,864	18,451,364	18,175,744	20,380,448	2,204,704	12%	22,510,448	24,510,448	24,510,448
Total 441 + 443 Fund Balance	40,018,284	36,470,993	41,340,066	43,004,276	2,985,992	7%	44,056,045	45,303,786	45,824,911

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2021

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 19, 2021 at 12:01

	Full Year Budget 20/21	Full Year Projection 20/21	Var Budg 20/21	Full Year Budget 21/22	Var to FY Proj 20/21	Var to FY %
ExL Special Session Degree	17,580,792	21,081,470	3,500,678	\$ 22,163,029	1,081,559	5%
EXL Special Session Certs	1,131,586	1,247,472	115,886	\$ 955,524	(291,948)	-23%
EXL - Special Session Contract	0	14,280	14,280	\$ -	(14,280)	-100%
ExL - Open University	1,549,205	1,171,897	(377,308)	\$ 1,171,897	0	0%
ExL - Spec Sess Arranged\Other	895,488	1,213,344	317,856	\$ 1,213,344	0	N/A
ExL Self Support Summer	10,500,000	10,815,399	315,399	\$ 10,643,487	(171,912)	-2%
ExL - Other Non Credit Courses	665,865	370,657	(295,208)	\$ 440,185	69,528	19%
ExL -Other Non Credit Cntracts	0	27,225	27,225	\$ 89,525	62,300	229%
ExL - CEU Certificate	415,265	449,779	34,514	\$ 293,677	(156,102)	-35%
ExL - Semester at CSUN	219,677	0	(219,677)	\$ 96,000	96,000	-
EXL Extension Provision	(200,000)	(104,045)	95,955	\$ (200,000)	(95,955)	-92%
External Investment Income	385,000	640,284	255,284	\$ 514,000	(126,284)	-25%
Escheat Unclaim Cks-Wrmts-etc	0	155	155	\$ -	(155)	-
Other Operating Rev-Internal	0	3,852	3,852	\$ -	(3,852)	-
ExL - Other Income	918,851	358,801	(560,051)	\$ 883,010	524,209	143%
Revenue Others - Main Campus	0	50,810	50,810	\$ 48,500	(2,310)	-5%
Revenues	34,061,729	37,341,380	3,279,651	\$ 38,312,178	970,798	3%
Management and Supervisory	1,070,892	841,848	229,044	\$ 1,070,892	(229,044)	-12%
TEMP Management & Supervisory	0	112,500	(112,500)	\$ 112,500	112,500	-
Support Staff Salaries	4,925,188	4,550,064	375,123	\$ 4,730,667	(180,603)	-0.35%
TEMP Support Staff Salaries	0	164,084	(164,084)	\$ 164,084	164,084	-
Overtime	4,800	632	4,168	\$ 632	632	100%
Student Assistant	405,574	278,447	127,126	\$ 366,976	(88,529)	-38%
Teaching Associates	0	55,909	(55,909)	\$ 55,909	55,909	1%
Extension/Summer Faculty	7,495,076	7,334,372	160,704	\$ 7,355,410	(21,038)	-
Tenured & Tenure Track Faculty	0	111,873	(111,873)	\$ 111,873	111,873	-
Special Consultants(Extra Pay)	1,393,645	687,580	706,065	\$ 766,592	(79,012)	-11%
Salaries	15,295,175	14,137,310	1,157,865	\$ 14,290,537	(153,227)	-1%
Benefits	4,213,616	4,111,783	101,833	\$ 4,194,175	(82,392)	-2%
Operating Expenses						
Purchasing Item Type Default	0	0	0	\$ -	-	-
Utilities	0	0	0	\$ -	-	-
Supplies and Services	438,928	140,092	298,836	\$ 192,201	(52,109)	-37%
Misc Financials Expense	370,000	313,557	56,443	\$ 370,000	(56,443)	-18%
Rentals and Leases	305,189	108,387	196,802	\$ 185,461	(77,074)	-71%
Repairs and Maintenance	108,000	0	108,000	\$ 125,390	(125,390)	N/A
Postage and Freight	14,330	3,965	10,365	\$ 10,000	(6,035)	-152%
Printing	59,500	12,325	47,176	\$ 38,050	(25,725)	-209%
Advertising and Promo Publ	3,405,478	2,626,841	778,637	\$ 3,140,562	(513,721)	-20%
Insurance and Litigation	241,212	241,212	0	\$ 273,633	(32,421)	-13%
Non Library Subscriptions	18,020	10,228	7,792	\$ 14,570	(4,342)	-42%
Workshop and Conference Fees	141,801	17,123	124,678	\$ 136,416	(119,293)	-543%
Special Training	0	4,099	(4,099)	\$ 4,099	4,099	-
Contractual Services	1,050,166	828,207	221,959	\$ 945,659	(117,452)	-7%
Technology Contractual Svcs	0	57,847	(57,847)	\$ 57,847	57,847	-
State Pro Rata Charges	101,068	101,068	0	\$ 103,442	(2,374)	-2%
Serv Frm Other Funds Agencies	7,555,976	8,772,673	(1,216,697)	\$ 8,728,729	43,944	0%
Other Expenses	429,038	438,750	(9,712)	\$ 426,854	11,896	3%
Travel	215,709	614	215,095	\$ 113,673	(113,059)	-18427%
Communications	41,415	35,216	6,198	\$ 45,915	(10,699)	-30%
Technology	133,640	95,957	37,683	\$ 93,190	2,767	3%
Financial Aid Operations	0	0	0	\$ -	-	-
Equipment	237,000	0	237,000	\$ -	-	-
Capital Outlay	0	0	0	\$ -	-	-
Operating Expenses	14,866,470	13,808,160	1,058,311	\$ 14,943,745	(1,135,585)	-8%
Total Expenditures	34,375,261	32,057,253	2,318,008	\$ 33,428,457	(1,371,204)	-4%
Net Revenue	(313,531)	5,284,127	5,597,659	\$ 4,883,721	(400,406)	-8%
Transfers In and Out						
Transfers In	0	0	0	\$ (87,921)	87,921	3%
Debt Service	0	0	0	\$ -	-	-
Transfers Out	5,365,260	5,946,267	(581,007)	\$ 5,499,417	446,850	5%
Transfers In and Out	5,365,260	5,946,267	(581,007)	\$ 5,411,496	534,771	9%
Change in Fund Balance	(5,678,791)	(662,140)	5,016,652	\$ (527,775)	134,365	20%
Beginning Fund Balance	23,636,734	23,636,734	0	\$ 22,089,615		
Ending Fund Balance	17,957,943	22,974,594	5,016,652	\$ 21,561,840		
Restricted For Encumbrances		(884,979)	(884,979)			
Unrestricted Fund Balance	17,957,943	22,089,615	4,131,672	\$ 21,561,840		

California State University, Northridge

44104 - EXL Early Start

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2021

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 19, 2021 at 12:02

	Full Year Budget 20/21	Full Year Projection 20/21	Var Budg 20/21	Full Year Budget 21/22	Var to FY Proj 20/21	Var to FY %
ExL - Intersession	0	111,256	111,256	314,004	202,748	182%
Revenues	0	111,256	111,256	314,004	202,748	
Extension/Summer Faculty	0	0	0	91,428	(91,428)	
Salaries	0	0	0	91,428	(91,428)	
Benefits	0	0	0	16,586	(16,586)	
Operating Expenses						
Utilities	0	0	0		-	
Supplies and Services	0	0	0		-	
Misc Financials Expense	0	0	0		-	
Rentals and Leases	0	0	0		-	
Repairs and Maintenance	0	0	0		-	
Postage and Freight	0	0	0		-	
Printing	0	0	0		-	
Advertising and Promo Publ	0	0	0		-	
Insurance and Litigation	0	0	0		-	
Non Library Subscriptions	0	0	0		-	
Workshop and Conference Fees	0	0	0		-	
Contractual Services	0	0	0		-	
State Pro Rata Charges	0	0	0		-	
Serv Frm Other Funds Agencies	0	0	0	39,553	(39,553)	-
Other Expenses	0	0	0		-	
Travel	0	0	0		-	
Communications	0	0	0		-	
Technology	0	0	0		-	
Financial Aid Operations	0	0	0		-	
Equipment	0	0	0		-	
Capital Outlay	0	0	0		-	
Operating Expenses	0	0	0	39,553	(39,553)	
Total Expenditures	0	0	0	147,567	(147,567)	
Net Revenue	0	111,256	111,256	166,437	55,181	
Transfers In and Out						
Transfers In	0	0	0	-		
Debt Service	0	0	0			
Transfers Out	0	0	0	166,437	(166,437)	
Transfers In and Out	0	0	0	166,437	(166,437)	
Change in Fund Balance	0	111,256	111,256	0	(111,256)	
Beginning Fund Balance	17,248	17,248	0	128,504		
Ending Fund Balance	17,248	128,504	111,256	128,504		
Restricted For Encumbrances	0	0	0	0		
Unrestricted Fund Balance	17,248	128,504	111,256	128,504		

California State University, Northridge

44105 - ReLAY Institute

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2021

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 19, 2021 at 12:02

	Full Year Budget 20/21	Full Year Projection 20/21	Var Budg 20/21	Full Year Budget 21/22	Var to FY Proj 20/21	Var to FY %
ExL - Other Income	0	0	0	\$ 116,500	116,500	
Revenues	0	0	0	116,500	116,500	
Student Assistant	0	0	0	\$ 17,340	(17,340)	
Special Consultants(Extra Pay)	109,008	9,084	99,924	109,008	(99,924)	
Salaries	109,008	9,084	99,924	126,348	(117,264)	
Benefits	1,584	132	1,452	2,869	(2,737)	
Operating Expenses						
Utilities	0	0	0		-	
Supplies and Services	0	0	0		-	
Misc Financials Expense	0	0	0		-	
Rentals and Leases	0	0	0		-	
Repairs and Maintenance	0	0	0		-	
Postage and Freight	0	0	0		-	
Printing	0	0	0		-	
Advertising and Promo Publ	4,000	0	4,000		-	
Insurance and Litigation	0	0	0		-	
Non Library Subscriptions	0	0	0		-	
Workshop and Conference Fees	6,000	0	6,000		-	
Contractual Services	0	0	0		-	
State Pro Rata Charges	0	0	0		-	
Serv Frm Other Funds Agencies	0	0	0		-	
Other Expenses	5,000	0	5,000		-	
Travel	3,000	0	3,000		-	
Communications	0	0	0		-	
Technology	0	0	0		-	
Financial Aid Operations	0	0	0		-	
Equipment	0	0	0		-	
Capital Outlay	0	0	0		-	
Operating Expenses	18,000	0	18,000	0	0	
Total Expenditures	128,592	9,216	119,376	129,217	(120,001)	
Net Revenue	(128,592)	(9,216)	119,376	(12,717)	(3,501)	
Transfers In and Out						
Transfers In	(128,592)	(26,000)	(102,592)	0	(26,000)	
Debt Service	0	0	0		-	
Transfers Out	0	0	0		-	
Transfers In and Out	(128,592)	(26,000)	(102,592)	0	(26,000)	
Change in Fund Balance	0	16,784	16,784	(12,717)	(29,501)	
Beginning Fund Balance	44,438	44,438	0	61,222		
Ending Fund Balance	44,438	61,222	16,784	48,505		
Restricted For Encumbrances	0	0	0	0		
Unrestricted Fund Balance	44,438	61,222	16,784	48,505		

California State University, Northridge

44301 - Tsf Cerf-Maint And Equipment

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2021

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 19, 2021 at 12:03

	Full Year Budget 20/21	Full Year Projection 20/21	Var Budg 20/21	Full Year Budget 21/22	Var to FY Proj 20/21	Var to FY %
External Investment Income	131,500	255,880	124,380	204,704	(51,176)	
Revenues	131,500	255,880	124,380	204,704	(51,176)	
Salaries	0	0	0	0	0	
Benefits	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	
Total Expenditures	0	0	0	0	0	
Net Revenue	131,500	255,880	124,380	204,704	(51,176)	
Transfers In and Out						
Transfers In	(2,000,000)	(2,000,000)	0	(2,000,000)	0	
Debt Service	0	0	0	0	0	
Transfers Out	0	400,000	(400,000)	0	400,000	
Transfers In and Out	(2,000,000)	(1,600,000)	(400,000)	(2,000,000)	400,000	25%
Change in Fund Balance	2,131,500	1,855,880	(275,620)	2,204,704	348,824	19%
Beginning Fund Balance	16,319,864	16,319,864	0	18,175,744		
Ending Fund Balance	18,451,364	18,175,744	(275,620)	20,380,448		
Restricted For Encumbrances	0	0	0	0		
Unrestricted Fund Balance	18,451,364	18,175,744	(275,620)	20,380,448		