



APPROVAL OF BUDGET

UNIVERSITY GENERAL FUND OPERATING BUDGET FISCAL YEAR 2022/23

The 2022-2023 Expenditure Budget of \$533,759,204 is funded with \$284,198,000 in State allocations, \$226,097,442 in student fee revenues, and \$23,463,762 in one-time funds. 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 black ink, appearing to read "Colin Donahue", is written over a horizontal line.

Colin Donahue

10/29/2022

Date

University President

A handwritten signature in black ink, appearing to read "Erika", is written over a horizontal line.

Erika D. Beck, Ph.D.

11/02/2022

Date

2022/23 Campus Operating Budget

Executive Summary

I. Introduction

The 2022/23 campus operating budget supports the return of primarily on-campus instruction and vibrant student life, while addressing the continuing financial and operational challenges in the post-pandemic environment. This includes significant changes in pedagogy and hybrid learning, increased student basic needs investments, and persistent inflationary pressures. With the vast majority of one-time federal Higher Education Emergency Relief Fund (HEERF) grants now expended, CSUN must transition to a stable ongoing budget model that provides for contemporary student success and basic needs priorities, while also supporting our commitment to equity and inclusion.

Priorities for the 2022/23 budget plan:

1. ***Fund vital faculty and staff compensation increases, despite shortfalls in new state funding necessary to meet these commitments.*** The budget plan includes \$25.2M in ongoing funding (\$20.5M in new state appropriations and \$4.6M in redirected permanent campus funds) and \$7.4M in one-time campus reserve funds for this purpose.
2. ***Increase investments toward closure of persistent equity achievement gaps for our most underserved students.*** The budget plan allocates \$7M in recurring funds in support of these efforts.
3. ***Increase student basic needs and mental health investments.*** The plan includes \$3.9M in recurring and \$1.125M in one-time funding toward these initiatives.
4. ***Address the abrupt reversal of historically increasing enrollment at CSUN,*** which has resulted in projected enrollment decreases for 2021/22 and 2022/23.
5. ***Maintain a stable budget position that minimizes deficit spending*** and provides sufficient one-time funding to address potential state budget pressures in 2023/24 due to economic conditions.

II. Enrollment Trends and Projections

Demographic trends, along with the significant effects of the ongoing pandemic, have substantially impacted enrollment levels across the CSU. CSUN's current projected enrollment for CY2022/23 is down 2,978 FTES (9.5%) from the overall enrollment figure assumed in our 2021/22 operating budget, and is approximately 4.5% below CSUN's official 2022/23 resident enrollment target. As a result, 2022/23 tuition revenue is estimated to decline by approximately \$12.8M in comparison to the 2021/22 budget assumptions. The campus has initiated a number of strategies aimed at increasing enrollment, including opening up spring semester for transfers, enhancing recruitment and retention efforts, and streamlining pathways for re-enrollment.

Table 1. Comparison of campus resident enrollment with Chancellor's Office (CO) funded targets

	Resident Enrollment (FTES)		
	2021/22 Budget	2021/22 Actual	2022/23 Budget
CO-funded target (residents)	27,833	27,833	28,533
Resident projections	30,275	28,793	27,244
Variance from CO Target	2422	960	(1,289)
Variance from CO Target (as %)	8.8%	3.5%	-4.5%

Table 2. Comparison of 2021/22 and 2022/23 total enrollment

	Enrollment (FTES)					
	2021/22 Budget	2021/22 Actual	2021/22 Budget vs Actual	2022/23 Budget	2021/22 Budget vs 2022/23 Budget	
Residents	30,275	28,793	-4.9%	27,244	(3,031)	-10.0%
Non-residents	1,136	1,099	-3.3%	1,189	53	4.7%
Total	31,411	29,892	-4.8%	28,433	(2,978)	-9.5%

Table 3. Tuition and non-resident revenue comparison between 2021/22 and 2022/23

	Tuition and Non-Resident Revenue				
	2021/22 Budget	2021/22 Actual	2021/22 Budget vs Actual	2022/23 Budget	2021/22 Budget vs 2022/23 Budget
Residents	\$203.9M	\$199.6M	-\$4.4M	\$190.4M	-\$13.5M
Non-Residents	\$12.4M	\$12.2M	-\$0.2M	\$13.1M	\$0.7M
Total	\$216.3M	\$211.7M	-\$4.6M	\$203.5M	-\$12.8M

III. Economic Considerations

Economic conditions are shaping-up to be increasingly challenging as we move toward the 2023/24 budget year. The annual U.S. Inflation rate was at 8.5% entering FY2022/23 and the major U.S. stock indexes have notched double-digit declines over the past year. Although unemployment rates remain relatively low, the California Department of Finance (DOF) is reporting a significant 10.5% decline in actual personal income receipts vs. DOF forecasts over the first two months of this fiscal year. Since personal income tax receipts comprise the majority of annual operating revenue for the State, California's 2023/24 operating budget is particularly susceptible should this trend continue.

In light of the above, CSUN's 2022/23 budget plan must avoid significant deficit spending that could result in the need for structural adjustments to ongoing base budgets (i.e., cuts) in coming years. CSUN's 2021/22 budget plan reduced CSUN's operating budget deficit to approx. \$4M, primarily as a result of restoration of the \$16M state appropriation budget cut in 2021/22. The \$4M operating deficit means the campus must use \$4M in one-time reserve annually to balance its operation budget. The 2022/23 budget plan addresses all of the priorities identified in Section (I) above without increasing the \$4M operating deficit.

IV. Budget Priorities for 2022/23

Compensation

Recurring commitments:

All employee bargaining units now have fully executed agreements with the CSU. The California Faculty Association (CFA) received a 4% general salary increase for 2021/22, along with 3% for 2022/23. All other bargaining units, along with Management Personnel Plan (MPP) and Confidential staff, received similar increases totaling 7%. CSUN's additional annual recurring cost to cover these increases is \$25.2M. However, CSUN's share of the available CSU compensation pool is only \$20.5M, leaving a \$4.7M shortfall that must be addressed with existing campus resources.

One-time commitments:

The CFA bargaining agreement included \$3500 one-time payments for all faculty. Similar one-time payments were bargained for other units, and will also be provided to MPP's and Confidential staff. No one-time funding was provided at the system level, so the total \$13.7M one-time obligation for CSUN must be funded through campus resources: \$6.3M was paid in 2021/22, leaving \$7.4M as a one-time commitment in 2022/23. CSUN will fund this commitment using a combination of general operating fund reserves and HEERF funds. (Note: Only the faculty payments are eligible expenses under HEERF guidelines.)

Supporting Student Success & Closing Equity Gaps

The 2022/23 budget plan allocates approximately \$7M in recurring funds towards GI2025 student success initiatives, primarily focused on elimination of persistent equity gaps for traditionally underserved students. These initiatives include:

- \$1.7M in base funding to continue Academic Affairs initiatives that are foundational to student success progress over the past several years, including:
 - Office of Student Success personnel and operations
 - Mentoring software & technology
 - Tutoring and mentoring
 - Supplemental instruction staffing
 - Faculty development
- \$5.3M in base funding for various initiatives in the following categories:
 - New tenure track faculty positions in 2022/23 and 2023/24
 - Student success initiatives
 - Diversity and inclusion
 - Improvements in campus digital and social media communications improvements
 - Operational and administrative support

Investment in Student Basic Needs & Mental Health

A total of \$3.95M in recurring funding is allocated to address student basic needs and mental health (\$2.58M for basic needs and \$1.36M for mental health). \$2.64M is allocated to initiatives including:

- Basic needs staffing
- Food pantry operations
- Temporary emergency housing & housing stability assistance
- Career support
- Counselors and psychologists
- Case management specialists
- Peer mentoring

In addition to meeting these needs, the budget plan allocates \$1.31 for undesignated basic needs initiatives.

One-Time Priority Allocations Carried-Forward from FY2021/22

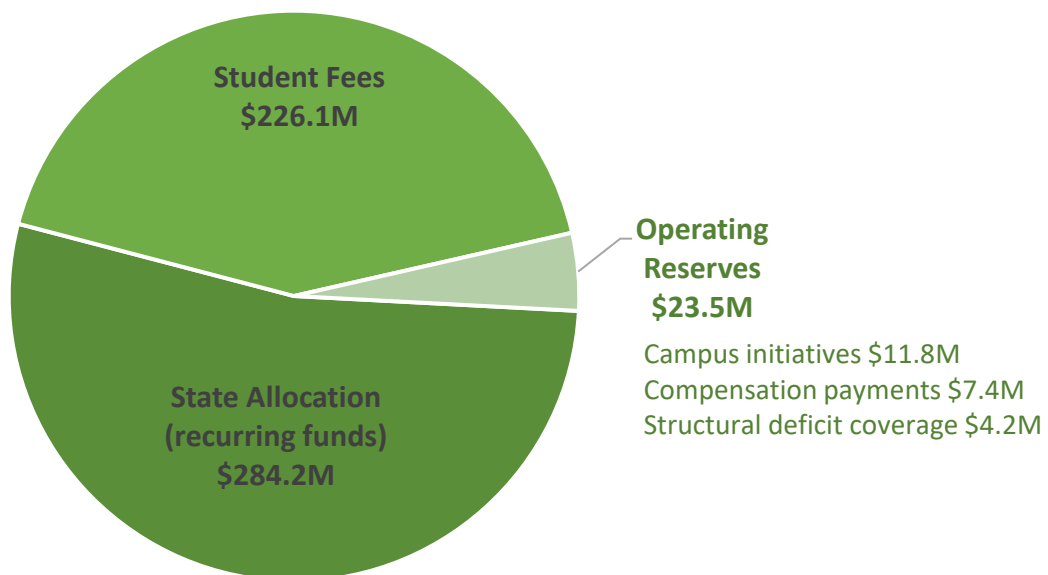
The budget plan includes the re-allocation of remaining one-time operating funds designated in 2021/22 for key campus priorities. Remaining one-time 2020/21 allocations for campus priorities, primarily aimed at student success and elimination of equity gaps:

○ Academic Student Success Initiatives	\$2.2M
○ Research Initiatives	\$1.5M
○ Student Basic Needs Investments	\$1.1M
○ Equity and Social Justice Initiatives	\$1M
○ Information Technology to Support Academic Needs	\$5.4M
○ Student and Administrative Services Improvements	<u>\$.66M</u>
Subtotal	\$11.8M

V. 2022/23 Campus Operating Budget Overview

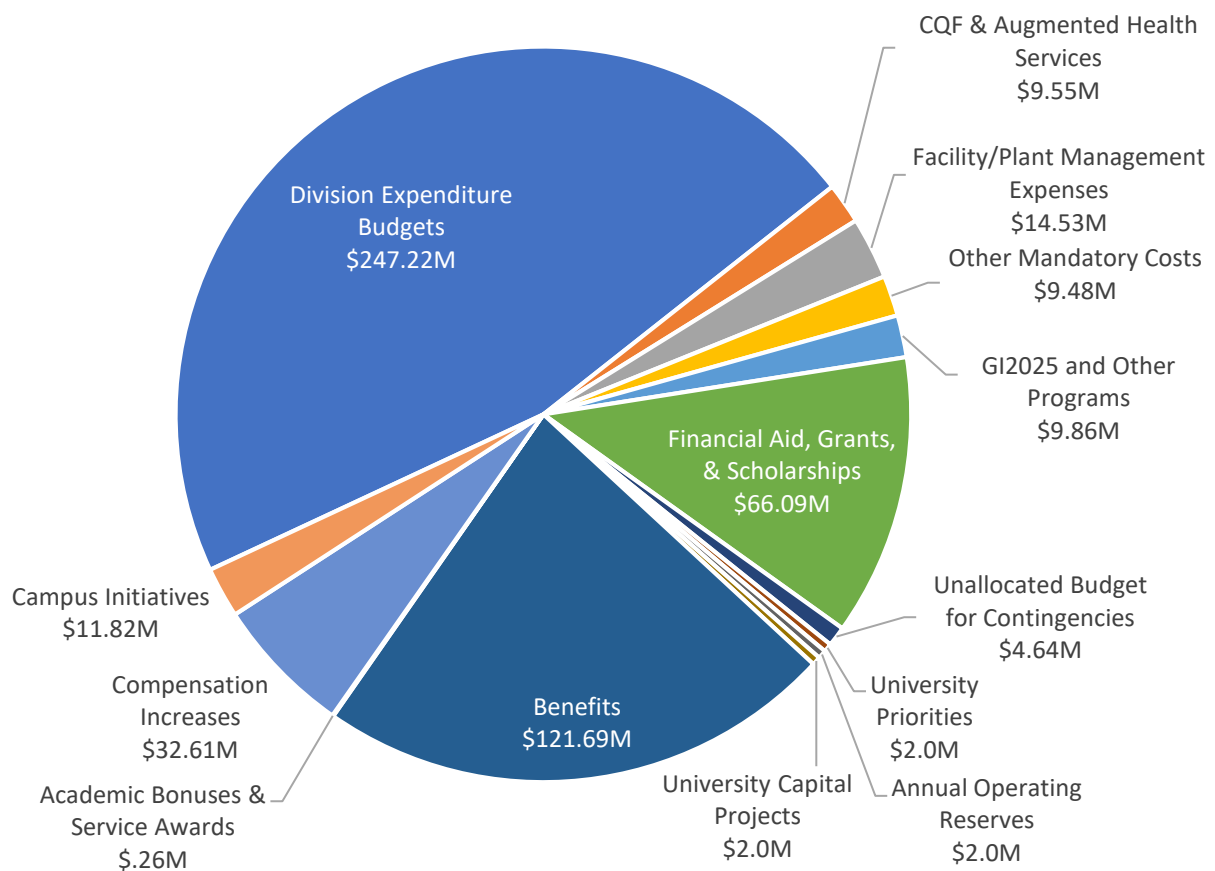
Revenue Sources

**Figure 1: \$533.8M Campus Operating Budget
Revenue Sources**



Expenditure Plan

Figure 2: \$533.8M Campus Operating Budget - Expenditure Plan



HEERF funding

As outlined in the 2021/22 campus budget memo, Federal HEERF grant funds provided \$264M in one-time revenue that was instrumental to CSUN's success in weathering the pandemic and meeting campus priorities. These funds have now been fully expended or committed for specific purposes.

General Operating Fund Reserves

Largely due to availability of HEERF funds to cover one-time needs and recover \$16M in lost state appropriation revenue, CSUN was able to strategically build its operating reserves back to more appropriate levels. The overall general operating fund reserves (including central and divisional reserves) stand at \$102M as of 7/1/2022, or 20% of the annual operating budget (CSU policy specifies a campus reserve target of 50% of the annual operating budget). As shown in figure 1 above, \$23.5M, or 23% of CSUN's operating reserves, are allocated to cover expenditures in the 2022/23 operating budget plan.

USEFUL LINKS:

California Department of Finance. *Economic and Revenue Updates*,
<https://dof.ca.gov/forecasting/economics/economic-and-revenue-updates/>

California State University. *Budget Allocation Memos*, <https://www.calstate.edu/csu-system/about-the-csu/budget/Pages/coded-memos.aspx>

California State University, Northridge. *Budget Planning and Management*,
<https://www.csun.edu/afvp/budget>



UNIVERSITY GENERAL FUND OPERATING BUDGET

	2021/22		2022/23	
	Adjusted Budget	Adjustments	Total Budget	
SOURCES OF FUNDS				
State Allocation				
Recurring Funds				
State General Fund Appropriation	251,356,000		\$ 251,356,000	
Enrollment Growth Funding		\$ 6,458,000	\$ 6,458,000	additional 700 resident FTES
State University Grant (SUG) 5% Redistribution		\$ (1,248,000)	\$ (1,248,000)	
State Funded Retirement Adjustment		\$ (307,000)	\$ (307,000)	
Health Premium		\$ 946,000	\$ 946,000	
Operations & Maintenance of New Facilities		\$ 1,293,000	\$ 1,293,000	
2021/22 Compensation Adjustments		\$ 8,907,000	\$ 8,907,000	
2022/23 Compensation Adjustments		\$ 11,634,000	\$ 11,634,000	
Foster Youth Program		\$ 796,000	\$ 796,000	
GI2025 2022/23 Funding		\$ 3,143,000	\$ 3,143,000	
Basic Needs 2022/23 Funding		\$ 1,220,000	\$ 1,220,000	
Subtotal Ongoing Funds	\$ 251,356,000	\$ 32,842,000	\$ 284,198,000	
One-Time Funds				
			\$ -	
			\$ -	
			\$ -	
Subtotal One-Time Funds		\$ -	\$ -	
Subtotal State Allocation	\$ 251,356,000	\$ 32,842,000	\$ 284,198,000	
Student Fees				
Tuition Fee Revenue	\$ 203,943,953	\$ (13,536,337)	\$ 190,407,616	
Non-Resident Tuition Fee Revenue	\$ 12,363,300	\$ 738,948	\$ 13,102,248	
Graduate Business Fee Revenue	\$ 932,350	\$ 95,921	\$ 1,028,271	
Ed Doc Fee Revenue	\$ 511,206	\$ 62,196	\$ 573,402	
DPT Fee Revenue	\$ 2,439,115	\$ 25,777	\$ 2,464,892	
Audiology Doctorate Fee Revenue	\$ 682,042	\$ 35,132	\$ 717,174	
Application Fees	\$ 1,322,200		\$ 1,322,200	
Student Health Fee	\$ 5,847,097		\$ 5,847,097	
Augmented Health Services	\$ 693,000		\$ 693,000	
Campus Quality Fee	\$ 9,373,734	\$ (514,953)	\$ 8,858,781	
WUE	\$ 311,163	\$ 286,598	\$ 597,761	
Other Revenues	\$ 485,000		\$ 485,000	
Subtotal Student Fees	\$ 238,904,160	\$ (12,806,718)	\$ 226,097,442	
One-Time Sources				
One-time commitments:				
2021/22 Campus Initiatives Balance Carry-Forward		\$ 10,573,722	\$ 10,573,722	
Operating Reserves (for one-time commitments)		\$ 1,250,000	\$ 1,250,000	
Operating Reserves (for one-time bargained compensation payments)		\$ 7,420,817	\$ 7,420,817	
Structural deficit coverage:				
Operating Reserves (to cover structural deficit on a one-time basis)		\$ 4,219,223	\$ 4,219,223	
Subtotal One-Time Sources		\$ 23,463,762	\$ 23,463,762	
TOTAL SOURCES OF FUNDS	\$ 490,260,160	\$ 43,499,044	\$ 533,759,204	

USES OF FUNDS

	2021/22		2022/23	Sources of Funding		
	Adjusted Budget	Adjustments		State Allocation & Student Fees Revenue	One-Time Operating Reserves	HEERF IDC
Division Expenditure Budget	\$ 251,922,933	\$ (5,016,379)	\$ 246,906,554	\$ 246,906,554	\$ -	\$ -
Compensation Adjustments		\$ 32,606,177	\$ 32,606,177	\$ 25,185,360	\$ -	
Central University Expenditure Budget	\$ 242,556,451	\$ (133,699)	\$ 242,422,751	\$ 238,203,528	\$ 11,640,040	\$ -
2021/22 Campus Initiatives/Projects	\$ -	\$ 11,823,722	\$ 11,823,722	\$ -	\$ 8,323,722	\$ 3,500,000
TOTAL USES OF FUNDS	\$ 494,479,383	\$ 39,279,821	\$ 533,759,204	\$ 510,295,442	\$ 19,963,762	\$ 3,500,000



2022/23 GENERAL FUND OPERATING BUDGET ALLOCATION TABLE

				Sources of Funding		
		2021/22 Adjusted Budget	Adjustments	2022/23 Total Budget	State Allocation & Student Fees Revenue	One-Time Operating Reserves HEERF IDC
Division Expenditure Budget (see Appendix 1 for Detail)						
Academic Affairs		\$ 172,710,642		\$ 174,073,331	\$ 174,073,331	
<i>GI2025 Initiatives historically one-time funded to be made permanent</i>			\$ 1,347,001			
<i>GI2025 Operating Expenses (correction from GI2025 benefits)</i>			\$ 15,688			
<i>Expense reduction due to lower enrollment (one-time)</i>			\$ (6,514,068)	\$ (6,514,068)		
Administration and Finance		\$ 28,627,957		\$ 28,627,957	\$ 28,627,957	
Student Affairs		\$ 25,214,804		\$ 25,214,804	\$ 25,214,804	
<i>WUE Program Administration (one-time funding) (Admissions & Records)</i>			\$ 135,000	\$ 135,000		
Information Technology		\$ 12,066,805		\$ 12,066,805	\$ 12,066,805	
University Advancement		\$ 6,135,234		\$ 6,135,234	\$ 6,135,234	
Intercollegiate Athletics		\$ 5,281,370		\$ 5,281,370	\$ 5,281,370	
President's Administrative Unit		\$ 1,103,507		\$ 1,103,507	\$ 1,103,507	
Diversity & Inclusion		\$ 782,614		\$ 782,614	\$ 782,614	
Subtotal		\$ 251,922,933	\$ (5,016,379)	\$ 246,906,554	\$ 246,906,554	\$ - \$ -
Campus Initiatives and Projects (One-time Funding)						
Academic Student Success Initiatives			\$ 2,190,500	\$ 2,190,500		\$ 2,190,500
Research Initiatives			\$ 1,498,000	\$ 1,498,000		\$ 1,498,000
Student Basic Needs Investments						
Basic Needs Suite Construction (Partnership with USU for ongoing operation)				\$ -		
Student Basic Needs Initiatives (undesignated)			\$ 1,125,000	\$ 1,125,000		\$ 1,125,000
Equity & Social Justice Innitiatives						
Social Justice Grant Program			\$ 1,000,000	\$ 1,000,000		\$ 1,000,000
Equity Innovation Hub Construction (pursuing non-GF operational funds)				\$ -		
Information Technology						
Academic Software Licences to Support Hybrid Learning			\$ 3,500,000	\$ 3,500,000		\$ 3,500,000
Campus Wide Website Upgrades- carry-forward balance			\$ 601,690	\$ 601,690	\$ 601,690	
Campus Wide Website Upgrade - additional funding request			\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	
Student & Administrative Services Improvements						
Administrative Support Campus Pool (5 ongoing temp. positions)			\$ 375,000	\$ 375,000	\$ 375,000	
Campus-wide Business Continuity Strategic Plan			\$ -	\$ -		
One-Card/Data Dashboard			\$ 283,532	\$ 283,532	\$ 283,532	
Critical Capital Facility Investments						
Campus Library building façade concrete panel- structural remediation				\$ -		
Subtotal		\$ -	\$ 11,823,722	\$ 11,823,722	\$ -	\$ 8,323,722 \$ 3,500,000
Central University Expenditure Budget						
Benefits						
Centralized Benefits Pool		\$ 115,034,070	\$ -	\$ 115,673,070	\$ 111,453,847	\$ 4,219,223
<i>Employer-Paid Health Care Premiums</i>			\$ 946,000			
<i>Retirement Adjustment</i>			\$ (307,000)			
Centralized Benefits Pool - GI2025		\$ 4,624,826	\$ 316,073	\$ 4,925,211	\$ 4,925,211	\$ -
<i>GI2025 Operating Expenses (correction from GI2025 benefits)</i>			\$ (15,688)			
Centralized Benefits Pool - for Excess Enrollment				\$ -		
Centralized Benefits Administration		\$ 120,000		\$ 120,000	\$ 120,000	
Repayment for SB 84 Loan (one-time)			\$ 1,290,600	\$ 1,290,600	\$ 1,290,600	
Compensation increases				\$ 32,606,177	\$ 25,185,360	
2021/22 Compensation Adjustments (permanent)			\$ 8,907,000			
2022/23 Compensation Adjustments (permanent)			\$ 11,634,000			
Compensation Adjustments not funded by the CO (permanent)			\$ 4,644,360			
One-time bargained compensation payments (one-time)			\$ 7,420,817		\$ 7,420,817	
Financial Aid, Grants & Scholarships						
State University Grant (SUG)		\$ 63,534,000	\$ (1,248,000)	\$ 62,286,000	\$ 62,286,000	
Graduate Business Financial Aid		\$ 310,473	\$ (21,677)	\$ 288,796	\$ 288,796	
EdDoc Financial Aid		\$ 51,121	\$ 9,452	\$ 60,573	\$ 60,573	
DPT Financial Aid		\$ 812,225	\$ (3,134)	\$ 809,091	\$ 809,091	
AuD Financial Aid		\$ 68,204	\$ 13,581	\$ 81,785	\$ 81,785	
EOP Grants		\$ 1,706,698		\$ 1,706,698	\$ 1,706,698	
Graduate Equity Fellowships		\$ 58,423		\$ 58,423	\$ 58,423	
Foster Youth Program		\$ -	\$ 796,000	\$ 796,000	\$ 796,000	
Student Fees						
Campus Quality Fee		\$ 9,373,734	\$ (514,953)	\$ 8,858,781	\$ 8,858,781	
Augmented Health Services		\$ 693,000		\$ 693,000	\$ 693,000	
Facility/Plant Management Expenses						
Utilities		\$ 10,061,034	\$ -	\$ 10,061,034	\$ 10,061,034	\$ -
Space Rental		\$ 1,627,966	\$ 54,925	\$ 1,682,891	\$ 1,682,891	
Deferred Maintenance/Capital Projects		\$ 1,357,360		\$ 1,357,360	\$ 1,357,360	
New Space		\$ 130,770	\$ 1,293,000	\$ 1,423,770	\$ 1,423,770	
Other Mandatory Costs						
Risk Pool Insurance Costs		\$ 7,574,421	\$ 1,166,553	\$ 8,740,974	\$ 8,740,974	
CMS Pool		\$ 427,621		\$ 427,621	\$ 427,621	
Postage		\$ 260,000		\$ 260,000	\$ 260,000	
Revenue Transaction Processing Charges		\$ 55,000		\$ 55,000	\$ 55,000	
Academic Bonuses & Service Awards						
Unit 3 Exceptional Service Awards		\$ 108,000		\$ 108,000	\$ 108,000	
Unit 4 Budget Shortfall Mitigation (BSM) Bonus Program		\$ 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	
Graduation Initiative 2025 and Other Programs						
Graduation Initiative 2025 (2019/20)		\$ 578,994		\$ 578,994	\$ 578,994	
Graduation Initiative 2025 (2021/22)						
<i>Basic Needs (permanent)</i>		\$ 1,364,000		\$ 1,364,000	\$ 1,364,000	
<i>Mental Health (permanent)</i>		\$ 1,364,000		\$ 1,364,000	\$ 1,364,000	
<i>Undesignated (permanent) - to Academic Affairs for historically one-time fun</i>		\$ 9,545,000	\$ (1,663,074)	\$ 2,190,767	\$ 2,190,767	
<i>Undesignated (permanent) - budget shortfall coverage</i>			\$ (5,691,159)	\$ -		
Graduation Initiative 2025 and Basic Needs) (2022/23)						
<i>Undesignated (permanent)</i>			\$ 3,143,000	\$ 3,143,000	\$ 3,143,000	
<i>Basic Needs (permanent)</i>			\$ 1,220,000	\$ 1,220,000	\$ 1,220,000	
University Priorities, Contingency, and Reserves						
University Priorities		\$ 2,000,000		\$ 2,000,000	\$ 2,000,000	
Annual Operating Expense Reserves		\$ 2,000,000		\$ 4,000,000	\$ 4,000,000	
<i>University Capital Project (one-time)</i>			\$ 2,000,000			
Unallocated Budget for Contingencies		\$ 6,464,275	\$ 507,401	\$ 4,642,567	\$ 4,642,567	
<i>Compensation Pool (permanent)</i>		\$ 1,096,491				
<i>WUE (to Student Affairs) (one-time)</i>			\$ (135,000)			
<i>Repayment for SB 84 Loan (one-time)</i>			\$ (1,290,600)			
<i>University Capital Project (one-time)</i>			\$ (2,000,000)			
Subtotal		\$ 242,556,451	\$ 32,472,478	\$ 275,028,928	\$ 263,388,888	\$ 11,640,040 \$ -
TOTAL ALLOCATION						
		\$ 494,479,383	\$ 39,279,821	\$ 533,759,204	\$ 510,295,442	\$ 19,963,762 \$ 3,500,000



Appendix 1. 2021/22 DIVISION EXPENDITURE BUDGET

	2021/22 Adjusted Budget	Adjustments	Subtotal	2022/23 Total Budget
ACADEMIC AFFAIRS	\$ 172,710,642		\$ 167,875,336	\$ 167,875,336
Colleges				
Mike Curb College of Arts, Media & Communication	\$ 17,708,206		\$ 17,708,206	
David Nazarian College of Business and Economics	\$ 14,965,705		\$ 14,965,705	
Michael D. Eisner College of Education	\$ 10,078,934		\$ 10,078,934	
Engineering & Computer Science	\$ 10,470,126		\$ 10,470,126	
Health and Human Development	\$ 16,922,304		\$ 16,922,304	
Humanities	\$ 16,450,465		\$ 16,450,465	
Science and Mathematics	\$ 18,723,327		\$ 18,723,327	
Social and Behavioral Sciences	\$ 17,816,050		\$ 17,816,050	
Academic First Year Experience	\$ 489,670		\$ 489,670	
Total Instruction	\$ 123,624,787	\$ -	\$ 123,624,787	
Academic Support Services				
Library	\$ 7,998,501		\$ 7,998,501	
Educational Opportunity Program	\$ 3,197,289		\$ 3,197,289	
Learning Resource Center	\$ 1,222,198		\$ 1,222,198	
Matador Achievement Center	\$ 641,437		\$ 641,437	
Community Engagement	\$ 153,175		\$ 153,175	
AB1460 Ethnic Studies	\$ 765,000		\$ 765,000	
Academic Support Services	\$ 13,977,600	\$ -	\$ 13,977,600	
Academic Affairs Administration	\$ 35,108,255		\$ 35,108,255	
	\$ 35,108,255	\$ -	\$ 35,108,255	
Division-wide				
GI2025 Operating Expenses (correction from GI2025 benefits)		\$ 15,688	\$ 15,688	
GI2025 initiatives historically one-time funded to be made permanent		\$ 1,663,074	\$ 1,663,074	
Expenses reduction due to lower enrollment (one-time)		\$ (6,514,068)	\$ (6,514,068)	
		\$ -	\$ -	
	\$ -	\$ (4,835,306)	\$ (4,835,306)	
ADMINISTRATION AND FINANCE	\$ 28,627,957		\$ 28,627,957	\$ 28,627,957
Physical Plant Management	\$ 13,554,497		\$ 13,554,497	
Financial Services	\$ 3,827,631		\$ 3,827,631	
Human Resource Services	\$ 2,706,843		\$ 2,706,843	
Younes and Soraya Nazarian Center for the Performing Arts	\$ 2,545,209		\$ 2,545,209	
Police Services	\$ 2,285,845		\$ 2,285,845	
Facilities Planning	\$ 1,411,408		\$ 1,411,408	
Office of the Vice President	\$ 724,808		\$ 724,808	
Environmental Health and Safety	\$ 601,685		\$ 601,685	
Budget Planning & Management	\$ 347,383		\$ 347,383	
Risk Management	\$ 183,674		\$ 183,674	
Office of the University Auditor	\$ 132,856		\$ 132,856	
Division Contingency	\$ 306,118		\$ 306,118	
STUDENT AFFAIRS	\$ 25,214,804		\$ 25,349,804	\$ 25,349,804
Student Health Center	\$ 5,913,590	\$ 216	\$ 5,913,806	
Financial Aid	\$ 1,684,233	\$ 1,872	\$ 1,686,105	
Counseling Services	\$ 1,471,910	\$ 3,390	\$ 1,475,300	
Disability Resources & Educational Services	\$ 873,856	\$ (8,528)	\$ 865,328	
National Center on Deafness	\$ 3,523,852	\$ 540	\$ 3,524,392	
The Career Center	\$ 850,805		\$ 850,805	
Student Development and Transitional Programs	\$ 1,216,811	\$ (416,856)	\$ 799,955	
Matador Involvement Center	\$ -	\$ 416,856	\$ 416,856	
International Exchange Student Center	\$ 572,477		\$ 572,477	
Student Outreach & Recruitment / Testing	\$ 1,794,153	\$ (555,161)	\$ 1,238,992	
Office of the Vice President	\$ 1,180,571	\$ (35,759)	\$ 1,144,812	
Student Affairs: Central Operations	\$ 501,929	\$ 10,573	\$ 512,502	
Student Affairs: Technology	\$ 196,848		\$ 196,848	
Enrollment Services Admin/Registrar/Admissions	\$ 5,433,769	\$ 582,857	\$ 6,016,626	
WUE Program Administration (Admissions & Records) (one-time)		\$ 135,000	\$ 135,000	
INFORMATION TECHNOLOGY	\$ 12,066,805		\$ 12,066,805	\$ 12,066,805
UNIVERSITY ADVANCEMENT	\$ 6,135,234		\$ 6,135,234	\$ 6,135,234
INTERCOLLEGIATE ATHLETICS	\$ 5,281,370		\$ 5,281,370	\$ 5,281,370
PRESIDENT'S ADMINISTRATIVE UNIT	\$ 1,103,507		\$ 1,103,507	\$ 1,103,507
DIVERSITY & INCLUSION	\$ 782,614		\$ 782,614	\$ 782,614
Total Divisions	\$ 251,922,933		\$ 242,387,321	\$ 247,222,627





Appendix 2. Definitions and Additional Information

Terms	Definition / Additional Information
SOURCES OF FUNDS	
State Allocation	
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.
Enrollment Growth Funding	The 2022-23 final budget allocations include strategic California resident enrollment growth of 9,434 full-time equivalent students (FTES) at 16 campuses. CSUN's additional FTES is 700.
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.
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.
Employer-Paid Health Care Premiums	This is CSUN's share of funding for the estimated annualized cost of employer-paid healthcare rate increases effective January 2022.
Operations & Maintenance of New Facilities	This allocation is for the new Sierra Annex building funded at \$20.70 per square foot.
Compensation Adjustments	Funding for negotiated compensation increases for all bargaining units for 2021/22 and 2022/23. NOTE: These funding do not cover the full cost of the negotiated compensation increases; therefore, the campus needs to fund these from other campus sources.
Foster Youth Program	To support foster youth programs, the CSU allocated funds to campuses, pursuant to Section 89348 of the Education Code. The allocation included a base amount per campus (\$150,000) and additional amounts were allocated based on the campus proportion of 2021/22 resident enrollment. Guidance for use of funds and reporting requirements will be provided in a separate communication by the Chancellor's Office to the Academic and Student Affairs divisions.
GI2025 2022/23 Funding	This is CSUN's share of the \$35M State-allocated funds for GI2025 to increase graduation rates for all students, eliminate equity gaps, and provide California with the graduates it needs to power the economy.
Basic Needs 2022/23 Funding	This is CSUN's share of the \$10M State-allocated funds for Basic Needs initiatives to support students experiencing food and housing insecurities, unanticipated financial distress, mental health concerns, and overall health and safety challenges that could disrupt their timely pathways to degree.
Student Fees	
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.
One-Time Funds	
2021/22 Campus Initiatives Balance Carry-Forward	The 2021/22 Campus Operating Budget provided \$25,900,000 in one-time funds for various campus initiatives and projects. The available balances from these initiatives are carried-forward for allocation in 2022/23 for new campus initiatives and projects.
Operating Reserves	Use of operating reserves for one-time campus initiatives and projects, bargained one-time compensation payments, and coverage of campus structural deficit in its General Operating Budget.
USES OF FUNDS	
Benefits	
Retirement Adjustment	This is to allocate the State-Funded Retirement Adjustment to the University benefits pool ("State-Funded Retirement Adjustment" above).
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.
Financial Aid, Grants & Scholarships	
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.

Terms	Definition / Additional Information
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
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.
Student Fees	
Campus Quality Fee	see definition above
Augmented Health Services	see definition above
Facility/Plant Management Expenses	
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.
Other Mandatory Costs	
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.
Academic Bonuses & Service Awards	
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.
Graduation Initiative 2025	
Graduation Initiative 2025	Funding for approved initiatives and projects that would promote improved graduation rates, eliminate equity gaps, help students with basic needs and promote student success.
University Priorities, Contingency, and Reserves	
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.
University Capital Project	Annual set-aside for capital reserves to serve as campus contribution to major capital projects.
Unallocated Budget for Contingencies	Sources of funds for the beginning budget of this line item is as follows: \$1,651,132 balance from the compensation pool \$5,909,534 unallocated permanent budget from previous years

CODED MEMO B 2022-03

To: CSU Chief Financial Officers

From: Ryan Storm, Assistant Vice Chancellor for Budget 
Jeni Kitchell, Executive Budget Director 

CC: Dr. Jolene Koester, Interim Chancellor
Steven Relyea, Executive Vice Chancellor and Chief Financial Officer
Dr. Sylvia Alva, Executive Vice Chancellor for Academic and Student Affairs
Leora Freedman, Acting Vice Chancellor of Human Resources
CSU Presidents, Provosts, Financial Officers, Budget Officers, Financial Aid Directors,
Enrollment Planning and Resource Officers, and Enrollment Managers

Date: July 20, 2022

Re: 2022-23 Final Budget Allocations

Attachments: Coded Memo B 2022-03, Attachments A-F

The Budget Act of 2022 includes a \$365.7 million increase in base General Fund appropriation for the California State University (CSU). A summary of the 2022-23 final base operating fund budget can be found on the next page. The attachments contain detailed information by campus.

The budget includes a \$211.1 million base increase for CSU operational costs; \$81 million for resident undergraduate enrollment growth; \$35 million for Graduation Initiative 2025 and \$10 million for the Student Basic Needs Initiative component; \$12 million for foster youth student support; \$8 million for Project Rebound; \$8 million for Asian American, Native Hawaiian, and Pacific Islander Student Achievement Program; \$0.3 million for the Center for California Studies; \$0.2 million for Cradle-to-Career; and \$0.1 million for the Corporation for Education Network Initiatives in California.

The following table summarizes the 2022-23 base operating fund budget, including General Fund and tuition and fee revenue.

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

2022-23 Final Budget Allocation Summary	
2021-22 Final Budget, General Fund (Coded Memo B 2021-02)	\$4,228,282,000
2021-22 State-Funded Retirement Adjustment	(4,410,000)
2021-22 Revised General Fund Budget	\$4,223,872,000
2022-23 General Fund Increase	365,718,000
2022-23 Total General Fund Budget	\$4,589,590,000
2021-22 FIRMS Budget Gross Tuition & Fees (Campus Reported)	\$3,081,482,000
2022-23 Tuition from Enrollment Growth (9,434 FTES)	45,078,000
2022-23 Gross Tuition & Fees	\$3,126,560,000
2022-23 Total Operating Budget	\$7,716,150,000
2022-23 Expenditure Increases	
Health Care Premiums	\$13,962,000
Operations and Maintenance of New Facilities	3,094,000
Compensation Adjustment	173,427,000
Strategic Resident Enrollment Growth (9,434 FTES)	129,862,000
Graduation Initiative 2025	35,000,000
Student Basic Needs	10,000,000
Foster Youth Program	12,000,000
Other Program Adjustments	33,451,000
2022-23 Total Expenditure Increases	\$410,796,000

Detailed explanations of ongoing, base budget allocations are provided in the following pages. Budget allocation changes by campus are included in the [attachments](#) to this memorandum, which display the following final budget adjustments by campus:

- Attachment A: Operating Budget Sources
- Attachment B: Revisions to 2021-22 General Fund Allocations (Sources)
- Attachment C: 2022-23 Expenditure Adjustments (Uses) and Revenue Adjustments (Sources)
- Attachment D: 2022-23 Enrollment and Tuition & Fee Revenue (Sources)
- Attachment E: 2022-23 State University Grants (Uses)
- Attachment F: Compensation - Reference Information

The 2022-23 final budget also included one-time General Fund augmentations. Separate allocations will be provided at later dates.

The governor signed two pieces of legislation specific to the Budget Act of 2022 that affect the CSU. Assembly Bill 178, Chapter 45 of 2022 includes the budget detail for the main CSU budget Item 6610-001-0001. Senate Bill 154, Chapter 43 of 2022 provides the budget detail for all other CSU Items.

Questions concerning this memo or its attachments may be directed to [Jeni Kitchell](#), [Jerry Willard](#) or other System Budget Office staff at (562) 951-4560. Please reference the [Budget Office staff directory](#) for additional contact information and staff areas of assignment.

Additional References

- [CSU 2022-23 Operating Budget Request](#)
- Original Budget Act of 2022, [Senate Bill 154](#)
- Amended Budget Act of 2022, [Assembly Bill 178](#)
- [2022-23 Budget, Department of Finance, State of California](#)

RS: JK: JW

Attachments

2022-23 Final Budget Allocations, Attachment Descriptions

Operating Budget Sources (Attachment A)

Attachment A summarizes the 2022-23 operating budget by campus including revisions to 2021-22 General Fund allocations (Attachment B) and 2022-23 expenditure and revenue adjustments (Attachment C and D).

Revisions to 2021-22 General Fund Allocations (Attachment B)

Revisions to the 2021-22 General Fund allocations reflect changes that occurred since adoption of the Budget Act of 2021 and publication of the 2021-22 final budget allocations memo (B 2021-02). These adjustments include:

- **Compensation**
Compensation increases for Union of American Physicians and Dentists (Unit 1), California Faculty Association (Unit 3), Academic Professionals of California (Unit 4), Teamsters Local 2010 (Unit 6), International Union of Operating Engineers (Unit 10) and Academic Student Employees (Unit 11) were determined after the 2021-22 final budget allocations were made. Therefore, \$124.4 million of base funding were allocated to campuses from resources temporarily held in 2021-22 for systemwide priorities.
- **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.

For the second consecutive year, a drop in retirement contribution rates resulted in a General Fund reduction. The 2020-21 to 2021-22 State Miscellaneous First Tier rates decreased from 29.370 percent to 29.220 percent and the State Peace Officer / Firefighter rate decreased from 36.100 percent to 32.840 percent. Consequently, the CSU returned \$4.4 million to the state. The distribution of the reduction is based on the 2013-14 pensionable payroll by campus as provided by the State Controller's Office.

- **Other Program Adjustments**
After 2021-22 final budget allocations were made, \$8.9 million was allocated as base funding to Cal Poly Humboldt as part of the \$25 million for additional academic programs related to Humboldt's new polytechnic designation. The remaining \$16.1 million will be included in future allocations as the polytechnic transition continues.

The second adjustment is a technical shift of \$24.8 million among systemwide categories. The change more accurately reflects the management of certain aspects of the Common Human Resources System (CHRS), Unisys and Data Center, California Academic Partnership Program (CAPP), and other programs by the Chancellor's Office.

2022-23 Expenditure Adjustments and Revenue Adjustments (Attachment C)

- **Employer-Paid Health Care Premiums**

Effective January 2022, the estimated annual cost of employer-paid health care rate increases is \$14 million. The number of CSU employees and the difference between the old and new employer-paid rates determine health care benefit cost increases. The distribution is based on the campus percentage share of 2020-21 actual operating fund expenditures for employer-paid health benefits. For additional information regarding January 2022 health premiums, please reference Human Resources Technical Letter, ([HR/Benefits 2021-14](#)).

- **Operations and Maintenance of New Facilities**

This allocation provides an increase of \$3.1 million for regular operations and maintenance of new facilities, which include the cost of utilities, building maintenance, custodial, landscape and administrative support. In 2022-23, the CSU is scheduled to open 149,467 new square feet of space. Funding is provided at the rate of \$20.70 per square foot. More details on campus facilities included in this allocation are provided [online](#).

- **Compensation**

Budget allocations include \$173.4 million to cover 2022-23 employee compensation increases, as further detailed in Human Resources Salary Technical letters and [collective bargaining agreements](#). An additional \$10.6 million of base funding were allocated to campuses for 2022-23 compensation from resources temporarily held in 2021-22 for systemwide priorities. Further details on compensation allocations by campus are outlined in the Attachment F section below.

- **Enrollment Growth**

The 2022-23 final budget allocations include strategic California resident enrollment growth of 9,434 full-time equivalent students (FTES) at 16 campuses. This is equivalent to a 2.5 percent increase in funded enrollment. Funding to support this growth is based on the 2022-23 published marginal cost of instruction of \$13,765 per FTES, which is made up of a combination of state General Fund and tuition revenue (reference the [2022-23 marginal cost detail](#)) for a total enrollment growth cost of \$129.9 million.

The methodology used to allocate funding for enrollment growth continues to acknowledge the different tuition collection rates per FTES at each campus. The 2022-23 methodology starts with the \$13,765 marginal cost per FTES, subtracts each campus' actual net tuition revenue per FTES, which varies based on each campus' State University Grant allocations, mandatory fee waivers, and other factors. The methodology then allocates state General Fund equal to the difference. An example is provided below:

Campus 1		Campus 2
\$13,765	Funding per FTES	\$13,765
(4,500)	Campus Net Tuition per FTES	(5,000)
\$9,265	General Fund per FTES	\$8,765

The campus net tuition revenue per FTES calculation is based on campus actual 2020-21 FIRMS gross tuition revenue (Object Code 501001) minus State University Grants (Object Code 609002) divided by actual college year FTES.

\$84.8 million of state General Fund is required to fund enrollment growth at the 2022-23 published marginal cost rates.

- **Foster Youth Program**

To support foster youth programs, \$12 million was allocated to campuses, pursuant to Section 89348 of the Education Code. The allocation included a base amount per campus (\$150,000) with the remaining \$8.4 million allocated based on the campus proportion of 2021-22 resident enrollment. Guidance for use of funds and reporting requirements will be provided in a separate communication by the Academic and Student Affairs division of the Chancellor's Office.

- **Graduation Initiative 2025 and Student Basic Needs**

For Graduation Initiative 2025, an additional \$35 million builds upon the \$300 million in base funding allocated for the initiative since 2017-18. Graduation Initiative 2025 is the CSU's ambitious initiative to increase graduation rates for all students, eliminate equity gaps, and provide California with the graduates it needs to power the economy.

For Student Basic Needs, there is a \$10 million allocation provided to sustain and expand campus Basic Needs initiatives to support students experiencing food and housing insecurities, unanticipated financial distress, mental health concerns and overall health and safety challenges that could disrupt their timely pathways to degree.

Both allocations are held centrally and will be distributed to campuses in separate communications at a later time.

- **Other Program Adjustments**

Other program adjustments include base allocations for campuses and for systemwide programs. The timing on the allocation of these funds will vary. Funds are allocated for the Center for California Studies at Sacramento. Funding for the Project Rebound Program and Asian American, Native Hawaiian, Pacific Islander Student Achievement Program are held centrally until additional information is provided and allocations are made to campuses. Also, base funding is held for the Corporation for Education Network Initiatives in California and Cradle-to-Career, which are administered by the Chancellor's Office.

- **2022-23 State University Grant Five Percent Redistribution**

The expenditure adjustments for State University Grants (SUG) reflect the redistribution of five percent of the SUG pool to campuses based on the relative share of students with an Expected Family Contribution (EFC) of \$0 to \$4,000. Campus SUG allocations for 2022-23 are no less than 95 percent of their 2021-22 amount. Further details on SUG distribution by campus are outlined in the Attachment E section below.

2022-23 Enrollment and Tuition & Fee Revenue (Attachment D)

Attachment D includes the tuition and fee revenue reported by campuses in the 2021-22 FIRMS budget submissions and the projected revenue from the growth in funded resident enrollment targets in 2022-23. Resident enrollment targets for 2022-23 increase 9,434 FTEs from 2021-22. The nonresident enrollment has been updated to reflect the most recent year (2021-22) actual full-time equivalent student figures.

2022-23 State University Grants (Attachment E)

The State University Grant (SUG) program provides need-based awards to eligible undergraduate and graduate/postbaccalaureate students. Campus General Fund allocations are adjusted to reflect changes in the required level of SUG expenditures each year. SUG funding is a finite resource, and more students are eligible for SUG than there is available funding. 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. No campus' 2022-23 SUG allocation is lower than 95 percent of its 2021-22 SUG allocation.

As 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 (Expected Family Contribution of \$0 to \$4,000). This re-allocation of the total SUG pool (just over \$35 million) addresses the annual change in student need and enrollment of up to ten percent over target. 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. For additional information, see [The State University Grant \(SUG\) Program](#) policy.

Compensation - Reference Information (Attachment F)

Budget allocations were provided for 2022-23 employee compensation increases for the California State University Employees Union (Units 2, 5, 7 and 9), California Faculty Association (Unit 3), Academic Professionals of California (Unit 4), Teamsters Local 2010 (Unit 6), State University Police Association (Unit 8), International Union of Operating Engineers (Unit 10), Confidential, Management Personnel Plan (MPP), and Executive employees. Refer to the respective [collective bargaining agreement](#) for details on negotiated increases.

Employee compensation costs are estimated to increase \$227.8 million in 2022-23. When added to the 2021-22 compensation increases (\$124.4 million), the two-year cost increase is anticipated to be \$352.2 million. However, after allocations for mandatory costs and other budget priorities, only \$308.4 million of General Fund was available to allocate, which included \$135 million of base funding temporarily held in 2021-22 for systemwide priorities and \$173.4 million of new General Fund in 2022-23. After allocation of \$124.4 million for 2021-22, \$184 million remained to be allocated for 2022-23. The distribution of compensation funding was based on the percentage share of campus total compensation cost increase. After budget allocations for the two years, \$43.8 million was unfunded.

ATTACHMENT A - Operating Budget Sources
2022-23 Final Budget Allocations

Coded Memo B 2022-03

(1)	General Fund				(5)	Tuition & Fees		(9)
	(2)	(4)		(6)		(7)	(8)	
		Revisions to 2021-22 General Fund Allocations	2022-23 General Fund Increase for Expenditures					
2021-22 Gross Operating Budget	2021-22 General Fund			Total 2022-23 General Fund				2022-23 Gross Operating-Budget
(Coded Memo B 2021-02)	(Coded Memo B 2021-02)	(Attach. B, Col. 4)	(Attach. C, Col. 10)	(Sum of Cols. 2-4)	(Attach. D, Cols. 6 + 7)	(Attach. D, Col. 8)	(Cols. 6 + 7)	(Cols. 5 + 8)
Bakersfield	\$154,653,000	\$94,089,000	\$2,760,000	\$6,766,000	\$103,615,000	\$61,082,000	\$1,315,000	\$166,012,000
Channel Islands	130,957,000	91,327,000	1,968,000	3,825,000	97,120,000	40,855,000		137,975,000
Chico	237,716,000	140,098,000	4,614,000	6,787,000	151,499,000	98,603,000		250,102,000
Dominguez Hills	212,341,000	119,296,000	3,670,000	9,087,000	132,053,000	93,230,000	1,116,000	226,399,000
East Bay	211,760,000	114,575,000	3,697,000	5,738,000	124,010,000	90,040,000		214,050,000
Fresno	331,052,000	183,812,000	6,507,000	18,164,000	208,483,000	144,795,000	3,636,000	356,914,000
Fullerton	477,823,000	233,000,000	9,072,000	26,101,000	268,173,000	246,043,000	5,560,000	519,776,000
Humboldt	130,956,000	90,475,000	11,480,000	3,909,000	105,864,000	37,026,000		142,890,000
Long Beach	494,819,000	247,996,000	9,496,000	27,166,000	284,658,000	245,647,000	5,362,000	535,667,000
Los Angeles	339,794,000	189,741,000	6,254,000	11,270,000	207,265,000	146,131,000	1,698,000	355,094,000
Maritime	46,845,000	36,840,000	508,000	2,002,000	39,350,000	11,010,000		50,360,000
Monterey Bay	130,259,000	88,135,000	1,975,000	6,964,000	97,074,000	42,261,000	1,088,000	140,423,000
Northridge	460,850,000	251,356,000	8,600,000	19,879,000	279,835,000	222,438,000	3,178,000	505,451,000
Pomona	337,259,000	178,513,000	6,379,000	15,676,000	200,568,000	163,388,000	2,024,000	365,980,000
Sacramento	385,450,000	199,798,000	7,636,000	15,365,000	222,799,000	179,178,000	2,775,000	404,752,000
San Bernardino	258,513,000	142,926,000	4,599,000	12,389,000	159,914,000	119,392,000	2,913,000	282,219,000
San Diego	492,519,000	227,025,000	8,917,000	29,094,000	265,036,000	287,860,000	5,274,000	558,170,000
San Francisco	386,736,000	198,812,000	7,117,000	14,125,000	220,054,000	194,815,000		414,869,000
San Jose	422,169,000	193,186,000	8,250,000	19,632,000	221,068,000	231,113,000	2,974,000	455,155,000
San Luis Obispo	385,955,000	159,965,000	6,705,000	18,197,000	184,867,000	235,023,000	3,705,000	423,595,000
San Marcos	184,225,000	105,648,000	3,337,000	8,126,000	117,111,000	80,218,000	1,056,000	198,385,000
Sonoma	123,641,000	80,612,000	2,452,000	4,563,000	87,627,000	42,616,000		130,243,000
Stanislaus	147,963,000	88,196,000	2,925,000	6,771,000	97,892,000	60,561,000	1,404,000	159,857,000
Campus Total	\$6,484,255,000	\$3,455,421,000	\$128,918,000	\$291,596,000	\$3,875,935,000	\$3,073,325,000	\$45,078,000	\$6,994,338,000
Chancellor's Office & Systemwide Programs	164,671,000	157,153,000	24,753,000	6,349,000	188,255,000	7,518,000		195,773,000
Center for California Studies	4,661,000	4,661,000	10,000	509,000	5,180,000			5,180,000
Summer Arts	674,000	35,000			35,000	639,000		674,000
Systemwide Provisions	270,452,000	270,452,000	(158,091,000)	67,264,000	179,625,000			179,625,000
Systemwide Capital & Infrastructure	340,560,000	340,560,000			340,560,000			340,560,000
CSU System Total	\$7,265,273,000	\$4,228,282,000	(\$4,410,000)	\$365,718,000	\$4,589,590,000	\$3,081,482,000	\$45,078,000	\$7,716,150,000

ATTACHMENT B - Revisions to 2021-22 General Fund Allocations (Sources)
2022-23 Final Budget Allocations

	(1)	(2)	(3)	(4)
	Compensation	State Funded Retirement Adjustment	Other Program Adjustments	Revisions to 2021-22 General Fund Allocations
				<i>(Sum Cols. 1-3)</i>
Bakersfield	\$2,855,000	(\$95,000)		\$2,760,000
Channel Islands	2,065,000	(97,000)		1,968,000
Chico	4,782,000	(168,000)		4,614,000
Dominguez Hills	3,799,000	(129,000)		3,670,000
East Bay	3,845,000	(148,000)		3,697,000
Fresno	6,705,000	(198,000)		6,507,000
Fullerton	9,377,000	(305,000)		9,072,000
Humboldt	2,721,000	(116,000)	8,875,000	11,480,000
Long Beach	9,809,000	(313,000)		9,496,000
Los Angeles	6,445,000	(191,000)		6,254,000
Maritime	551,000	(43,000)		508,000
Monterey Bay	2,067,000	(92,000)		1,975,000
Northridge	8,907,000	(307,000)		8,600,000
Pomona	6,585,000	(206,000)		6,379,000
Sacramento	7,873,000	(237,000)		7,636,000
San Bernardino	4,769,000	(170,000)		4,599,000
San Diego	9,230,000	(313,000)		8,917,000
San Francisco	7,432,000	(315,000)		7,117,000
San Jose	8,554,000	(304,000)		8,250,000
San Luis Obispo	6,946,000	(241,000)		6,705,000
San Marcos	3,464,000	(127,000)		3,337,000
Sonoma	2,575,000	(123,000)		2,452,000
Stanislaus	3,022,000	(97,000)		2,925,000
Campus Total	\$124,378,000	(\$4,335,000)	\$8,875,000	\$128,918,000
Chancellor's Office & Systemwide Programs	16,000	(74,000)	24,811,000	24,753,000
Center for California Studies	11,000	(1,000)		10,000
Systemwide Provisions	(124,405,000)		(33,686,000)	(158,091,000)
CSU System Total	\$0	(\$4,410,000)	\$0	(\$4,410,000)

ATTACHMENT C - 2022-23 Expenditure Adjustments (Uses) and Revenue Adjustments (Sources)
2022-23 Final Budget Allocations

	Mandatory Costs		(3)	(4)	(5)	(6)	(7)	(8)	Revenue Adjustments	
	(1)	(2)							(9)	(10)
	Employer-Paid Health Care Premiums	Operations & Maintenance of New Facilities							2022-23 Tuition Revenue from Enrollment Growth	2022-23 General Fund Increase for Expenditures
			(Attach. F, Col. 7)	(\$13,765 * Attach. D, Col.2)			(Attach. E, Col. 4)	(Sum Cols. 1-7)	(Attach. D, Col. 8)	(Col. 8 - Col. 9)
Bakersfield	\$329,000		\$4,249,000	\$4,130,000	\$338,000		(\$965,000)	\$8,081,000	\$1,315,000	\$6,766,000
Channel Islands	262,000	\$43,000	3,722,000		268,000		(470,000)	3,825,000		3,825,000
Chico	553,000	195,000	6,362,000		448,000		(771,000)	6,787,000		6,787,000
Dominguez Hills	409,000		5,711,000	3,441,000	428,000		214,000	10,203,000	1,116,000	9,087,000
East Bay	467,000		5,993,000		391,000		(1,113,000)	5,738,000		5,738,000
Fresno	720,000		8,001,000	11,012,000	604,000		1,463,000	21,800,000	3,636,000	18,164,000
Fullerton	990,000	296,000	11,511,000	15,142,000	839,000		2,883,000	31,661,000	5,560,000	26,101,000
Humboldt	309,000		3,931,000		257,000		(588,000)	3,909,000		3,909,000
Long Beach	994,000		13,493,000	15,142,000	838,000		2,061,000	32,528,000	5,362,000	27,166,000
Los Angeles	642,000	194,000	8,678,000	5,506,000	628,000		(2,680,000)	12,968,000	1,698,000	11,270,000
Maritime	94,000	277,000	1,541,000		173,000		(83,000)	2,002,000		2,002,000
Monterey Bay	264,000		3,861,000	3,441,000	284,000		202,000	8,052,000	1,088,000	6,964,000
Northridge	946,000	1,293,000	11,634,000	9,636,000	796,000		(1,248,000)	23,057,000	3,178,000	19,879,000
Pomona	722,000		9,655,000	5,850,000	668,000		805,000	17,700,000	2,024,000	15,676,000
Sacramento	833,000		9,680,000	8,259,000	714,000		(1,346,000)	18,140,000	2,775,000	15,365,000
San Bernardino	564,000		6,646,000	8,259,000	486,000		(653,000)	15,302,000	2,913,000	12,389,000
San Diego	1,014,000	311,000	13,930,000	15,142,000	792,000		3,179,000	34,368,000	5,274,000	29,094,000
San Francisco	814,000		11,478,000		637,000		1,196,000	14,125,000		14,125,000
San Jose	909,000	176,000	12,531,000	7,915,000	712,000		363,000	22,606,000	2,974,000	19,632,000
San Luis Obispo	804,000	207,000	11,307,000	9,636,000	524,000		(576,000)	21,902,000	3,705,000	18,197,000
San Marcos	409,000		5,723,000	3,221,000	406,000		(577,000)	9,182,000	1,056,000	8,126,000
Sonoma	324,000		4,388,000		288,000		(437,000)	4,563,000		4,563,000
Stanislaus	342,000	102,000	4,129,000	4,130,000	331,000		(859,000)	8,175,000	1,404,000	6,771,000
Campus Total	\$13,714,000	\$3,094,000	\$178,154,000	\$129,862,000	\$11,850,000	\$0	\$0	\$336,674,000	\$45,078,000	\$291,596,000
Chancellor's Office & Systemwide Programs	237,000		5,670,000		150,000	292,000		6,349,000		6,349,000
Center for California Studies	11,000		198,000			300,000		509,000		509,000
Systemwide Provisions			(10,595,000)			77,859,000		67,264,000		67,264,000
CSU System Total	\$13,962,000	\$3,094,000	\$173,427,000	\$129,862,000	\$12,000,000	\$78,451,000	\$0	\$410,796,000	\$45,078,000	\$365,718,000

ATTACHMENT D - 2022-23 Enrollment and Tuition & Fee Revenue (Sources)
2022-23 Final Budget Allocations

	Enrollment					Tuition			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2021-22 Resident FTES Target	2022-23 Resident FTES Target Increase	2022-23 Total Resident FTES Target	2021-22 Nonresident FTES ¹	2022-23 Estimated Total FTES	2021-22 Gross Tuition Revenue	2021-22 Other Fee Revenue	Estimated 2022-23 Tuition Revenue from Enrollment Growth	2022-23 Estimated Gross Tuition & Fee Revenue
			(Cols. 1 + 2)		(Cols. 3 + 4)	(Campus Reported, 2021-22 FIRMS Budget)			(Sum Col. 6-8)
Bakersfield	8,242	300	8,542	206	8,748	\$52,814,000	\$8,268,000	\$1,315,000	\$62,397,000
Channel Islands	6,135		6,135	53	6,188	37,106,000	3,749,000		40,855,000
Chico	15,560		15,560	316	15,876	83,215,000	15,388,000		98,603,000
Dominguez Hills	11,473	250	11,723	167	11,890	77,720,000	15,510,000	1,116,000	94,346,000
East Bay	12,522		12,522	615	13,137	72,609,000	17,431,000		90,040,000
Fresno	19,875	800	20,675	556	21,231	130,053,000	14,742,000	3,636,000	148,431,000
Fullerton	29,517	1,100	30,617	927	31,544	201,774,000	44,269,000	5,560,000	251,603,000
Humboldt	7,603		7,603	296	7,899	29,640,000	7,386,000		37,026,000
Long Beach	29,687	1,100	30,787	1,235	32,022	204,614,000	41,033,000	5,362,000	251,009,000
Los Angeles	18,500	400	18,900	446	19,346	122,699,000	23,432,000	1,698,000	147,829,000
Maritime	1,418		1,418	37	1,455	6,473,000	4,537,000		11,010,000
Monterey Bay	6,128	250	6,378	232	6,610	37,664,000	4,597,000	1,088,000	43,349,000
Northridge	27,833	700	28,533	1,143	29,676	191,390,000	31,048,000	3,178,000	225,616,000
Pomona	19,228	425	19,653	674	20,327	130,773,000	32,615,000	2,024,000	165,412,000
Sacramento	23,771	600	24,371	718	25,089	156,397,000	22,781,000	2,775,000	181,953,000
San Bernardino	15,889	600	16,489	362	16,851	103,129,000	16,263,000	2,913,000	122,305,000
San Diego	28,016	1,100	29,116	4,591	33,707	195,369,000	92,491,000	5,274,000	293,134,000
San Francisco	24,582		24,582	1,166	25,748	158,551,000	36,264,000		194,815,000
San Jose	23,316	575	23,891	2,290	26,181	167,236,000	63,877,000	2,974,000	234,087,000
San Luis Obispo	17,275	700	17,975	3,495	21,470	119,028,000	115,995,000	3,705,000	238,728,000
San Marcos	9,745	234	9,979	240	10,219	58,711,000	21,507,000	1,056,000	81,274,000
Sonoma	8,429		8,429	104	8,533	37,473,000	5,143,000		42,616,000
Stanislaus	8,127	300	8,427	62	8,489	52,148,000	8,413,000	1,404,000	61,965,000
Campus Total	372,871	9,434	382,305	19,931	402,236	\$2,426,586,000	\$646,739,000	\$45,078,000	\$3,118,403,000
Chancellor's Office & Systemwide Programs ²	1,319		1,319	19	1,338	533,000	6,985,000		7,518,000
Summer Arts	56		56	3	59	639,000			639,000
CSU System Total	374,246	9,434	383,680	19,953	403,633	\$2,427,758,000	\$653,724,000	\$45,078,000	\$3,126,560,000

¹ Equal to campus reported actual 2021-22 nonresident students.
² Reported Systemwide Programs revenue is for International Programs (660 FTES) and CalStateTEACH (659 FTES) tuition and CalState Apply application fees.

ATTACHMENT E - 2022-23 State University Grants (Uses)
2022-23 Final Budget Allocations

	(1)	(2)	(3)	(4)	(5)	Data Points for Reference		
						(6)	(7)	(8)
						% of SUG Eligible Population 2021-22	% of SUG Eligible Population 2022-23	2022-23 SUG Total as a % of Prior Year
	2021-22 SUG <i>(Coded Memo B 2021-02, Attach. E)</i>	2022-23 Preliminary SUG <i>(95% of 2021-22 SUG)</i>	Redistribution of 5% <i>(based on change in relative need)</i>	2022-23 SUG Adjustment <i>(Cols. 2+3 - Col. 1)</i>	2022-23 Final Budget SUG <i>(Cols. 2 + 3)</i>			<i>(Col. 5 / Col. 1)</i>
Bakersfield	\$19,710,000	\$18,725,000	\$20,000	(\$965,000)	\$18,745,000	2.89%	2.67%	95%
Channel Islands	9,393,000	8,923,000		(470,000)	8,923,000	1.35%	1.23%	95%
Chico	21,986,000	20,887,000	328,000	(771,000)	21,215,000	3.09%	3.04%	96%
Dominguez Hills	34,145,000	32,438,000	1,921,000	214,000	34,359,000	5.01%	4.96%	101%
East Bay	22,269,000	21,156,000		(1,113,000)	21,156,000	3.24%	2.85%	95%
Fresno	40,719,000	38,683,000	3,499,000	1,463,000	42,182,000	5.81%	6.13%	104%
Fullerton	55,930,000	53,134,000	5,679,000	2,883,000	58,813,000	8.11%	8.57%	105%
Humboldt	11,752,000	11,164,000		(588,000)	11,164,000	1.50%	1.31%	95%
Long Beach	57,489,000	54,615,000	4,935,000	2,061,000	59,550,000	8.33%	8.65%	104%
Los Angeles	53,600,000	50,920,000		(2,680,000)	50,920,000	7.18%	7.14%	95%
Maritime	1,667,000	1,584,000		(83,000)	1,584,000	0.08%	0.16%	95%
Monterey Bay	10,357,000	9,839,000	720,000	202,000	10,559,000	1.50%	1.53%	102%
Northridge	63,534,000	60,357,000	1,929,000	(1,248,000)	62,286,000	9.18%	8.95%	98%
Pomona	38,504,000	36,579,000	2,730,000	805,000	39,309,000	5.64%	5.69%	102%
Sacramento	47,263,000	44,900,000	1,017,000	(1,346,000)	45,917,000	6.84%	6.58%	97%
San Bernardino	34,380,000	32,661,000	1,066,000	(653,000)	33,727,000	4.98%	4.84%	98%
San Diego	43,259,000	41,096,000	5,342,000	3,179,000	46,438,000	6.34%	6.79%	107%
San Francisco	43,977,000	41,778,000	3,395,000	1,196,000	45,173,000	6.30%	6.55%	103%
San Jose	35,647,000	33,865,000	2,145,000	363,000	36,010,000	5.10%	5.20%	101%
San Luis Obispo	11,518,000	10,942,000		(576,000)	10,942,000	1.20%	1.35%	95%
San Marcos	17,927,000	17,031,000	319,000	(577,000)	17,350,000	2.59%	2.49%	97%
Sonoma	8,745,000	8,308,000		(437,000)	8,308,000	1.25%	1.01%	95%
Stanislaus	17,179,000	16,320,000		(859,000)	16,320,000	2.49%	2.29%	95%
Campus Total	\$700,950,000	\$665,905,000	\$35,045,000	\$0	\$700,950,000	100%	100%	100%

ATTACHMENT F - Compensation - Reference Information
2022-23 Final Budget Allocations

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2021-22 Compensation Cost Increase	2022-23 Compensation Cost Increase	Total Compensation Cost Increase	Percent of Total	General Fund for Compensation	2021-22 Compensation Allocations	2022-23 Compensation Allocations	Self-Funded Portion of Compensation	Percent of Total
	(Cols. 1 + 2)					(Attach. B, Col. 1)	(Cols. 5 - 6)	(Cols. 3 - 5)	
Bakersfield	\$2,855,000	\$5,257,000	\$8,112,000	2.3%	\$7,104,000	\$2,855,000	\$4,249,000	\$1,008,000	2.3%
Channel Islands	2,065,000	4,544,000	6,609,000	1.9%	5,787,000	2,065,000	3,722,000	822,000	1.9%
Chico	4,782,000	7,944,000	12,726,000	3.6%	11,144,000	4,782,000	6,362,000	1,582,000	3.6%
Dominguez Hills	3,799,000	7,061,000	10,860,000	3.1%	9,510,000	3,799,000	5,711,000	1,350,000	3.1%
East Bay	3,845,000	7,390,000	11,235,000	3.2%	9,838,000	3,845,000	5,993,000	1,397,000	3.2%
Fresno	6,705,000	10,089,000	16,794,000	4.8%	14,706,000	6,705,000	8,001,000	2,088,000	4.8%
Fullerton	9,377,000	14,476,000	23,853,000	6.8%	20,888,000	9,377,000	11,511,000	2,965,000	6.8%
Humboldt	2,721,000	4,875,000	7,596,000	2.2%	6,652,000	2,721,000	3,931,000	944,000	2.2%
Long Beach	9,809,000	16,801,000	26,610,000	7.6%	23,302,000	9,809,000	13,493,000	3,308,000	7.6%
Los Angeles	6,445,000	10,825,000	17,270,000	4.9%	15,123,000	6,445,000	8,678,000	2,147,000	4.9%
Maritime	551,000	1,838,000	2,389,000	0.7%	2,092,000	551,000	1,541,000	297,000	0.7%
Monterey Bay	2,067,000	4,702,000	6,769,000	1.9%	5,928,000	2,067,000	3,861,000	841,000	1.9%
Northridge	8,907,000	14,550,000	23,457,000	6.7%	20,541,000	8,907,000	11,634,000	2,916,000	6.7%
Pomona	6,585,000	11,960,000	18,545,000	5.3%	16,240,000	6,585,000	9,655,000	2,305,000	5.3%
Sacramento	7,873,000	12,172,000	20,045,000	5.7%	17,553,000	7,873,000	9,680,000	2,492,000	5.7%
San Bernardino	4,769,000	8,267,000	13,036,000	3.7%	11,415,000	4,769,000	6,646,000	1,621,000	3.7%
San Diego	9,230,000	17,218,000	26,448,000	7.5%	23,160,000	9,230,000	13,930,000	3,288,000	7.5%
San Francisco	7,432,000	14,163,000	21,595,000	6.1%	18,910,000	7,432,000	11,478,000	2,685,000	6.1%
San Jose	8,554,000	15,524,000	24,078,000	6.8%	21,085,000	8,554,000	12,531,000	2,993,000	6.8%
San Luis Obispo	6,946,000	13,898,000	20,844,000	5.9%	18,253,000	6,946,000	11,307,000	2,591,000	5.9%
San Marcos	3,464,000	7,027,000	10,491,000	3.0%	9,187,000	3,464,000	5,723,000	1,304,000	3.0%
Sonoma	2,575,000	5,376,000	7,951,000	2.3%	6,963,000	2,575,000	4,388,000	988,000	2.3%
Stanislaus	3,022,000	5,144,000	8,166,000	2.3%	7,151,000	3,022,000	4,129,000	1,015,000	2.3%
Campus Total	\$124,378,000	\$221,101,000	\$345,479,000	98.1%	\$302,532,000	\$124,378,000	\$178,154,000	\$42,947,000	98.1%
Chancellor's Office & Systemwide Programs	16,000	6,477,000	6,493,000	1.8%	5,686,000	16,000	5,670,000	807,000	1.8%
Center for California Studies	11,000	228,000	239,000	0.1%	209,000	11,000	198,000	30,000	0.1%
CSU System Total	\$124,405,000	\$227,806,000	\$352,211,000	100.0%	\$308,427,000	\$124,405,000	\$184,022,000	\$43,784,000	100.0%



Appendix 4. Tuition Fee Revenue and Excess Enrollment Worksheet

FTES	2020-21	2021-22	2022-23 (Projected)
<u>FTES from the Chancellor's Office Budget Memo</u>			
State Funded FTES (Resident) - CO target	27,833	27,833	28,533
Non-resident FTES	1,336	1,128	1,143
<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	80.0
From 2018/19 GI2025 funding (hired in 2020/21): 30 FTEF * 20	600.0	600.0	600.0
From 2019/20 GI2025 funding (hired in 2021/22): 5 FTEF*20		100.0	100.0
From combination of 2019/20 funding and 2021/22 funding (to be hired in 2022/23): 13 FTEF*20			0.0
Total Funded FTES in Academic Affairs	30,262.0	30,362.0	30,362.0
<u>Actual/Projected FTES (projected HC x fx = FTES)</u>			
Resident	30,208.0	28,796.0	27,244.0
Non-resident	1,119.8	1,099.0	1,189.0
Total Actual/Projected FTES	31,327.8	\$ 29,895.0	\$ 28,433.0

HEADCOUNT	2020-21	2021-22	2022-23 (Projected)
Resident	35,857	35,073	33,323
Non-resident	1,333	1,331	1,461
Total	37,190	36,404	34,784

PROJECTING STUDENT FEE REVENUE @ PROJECTED FTES			
Tuition Fee Projection (Residents and Non-Residents)			
Average Tuition per Headcount		\$ 5,467	\$ 5,474
Projected Headcount		36,404	34,784
Tuition Revenue Projection		\$ 199,012,912	\$ 190,407,616
Non-Resident Fee Revenue Projection			
Average Non Res per Headcount		\$ 9,158	\$ 8,968
Projected Headcount		1,331	1,461
Non-Resident Revenue Projection		\$ 12,189,298	\$ 13,102,248

PROJECTING CQF REVENUE	2021-22	2022-23 (Projected)
Summer Projected Headcount (ExL Matriculated)	5,707	5,018
Summer Projected Headcount (State)	903	990
Fall Projected Headcount	38,551	36,019
Spring Projected Headcount	33,354	32,559
Summer Fee	72	74
Fall Fee	\$ 122	\$ 124
Spring Fee	\$ 122	\$ 124
Summer Revenue (actuals for 2021/22 as of 7/29/21)	\$ 471,161	\$ 440,146
Fall Revenue Projection (always discount by 99% for waivers)	\$ 4,656,190	\$ 4,421,692
Spring Revenue Projection (always discount by 99% for waivers)	\$ 4,028,496	\$ 3,996,943
Total CQF Revenue Projection	\$ 9,155,847	\$ 8,858,781

EXPENSE REDUCTION DUE TO LOWER ENROLLMENT CALCULATION			
Total FTES		29,895	28,433
Less: GE Summer Annualized FTES funded by CO Grant (projected)		(65)	(80)
Less: Funded FTES in Academic Affairs		(30,362)	(30,362)
Change in Enrollment FTES		(532.0)	(2,008.5)
Equivalent FTEF using 22:1 SFR		(24.2)	(91.3)
Replacement rate		\$ 60,552	\$ 64,865
Change in enrollment expense reduction (one-time)		\$ (1,464,257)	\$ (5,921,880)
10% OE		\$ (146,426)	\$ (592,188)
subtotal		\$ (1,610,683)	\$ (6,514,068)
Benefits @ 47.95% (average lecturer benefits rate)		\$ -	\$ -
Total expense reduction due to lower enrollment		\$ (1,610,683)	\$ (6,514,068)



Appendix 5. Multi-Year Trend of University Reserves for CSU Fund 48501

Area	2021-22	% of area Budget	2020-21	% of area Budget	2019-20	% of area Budget	2018-19	% of area Budget	2017-18	% of area Budget
48501										
<i>Academic Affairs</i>										
Central and Support	\$ 25,100,025	14%	\$ 21,762,996		\$ 23,665,999	14%	\$ 15,189,262	9%	\$ 10,062,101	6%
Colleges & Departments	\$ 16,103,444	9%	\$ 15,357,084		\$ 12,514,494	7%	\$ 12,500,028	7%	\$ 13,754,025	9%
<i>Total for Academic Affairs</i>	\$ 41,203,468		\$ 37,120,080		\$ 36,180,493		\$ 27,689,290		\$ 23,816,126	
<i>Administration and Finance</i>	\$ 5,147,635	18%	\$ 4,226,261		\$ 3,485,205	15%	\$ 3,097,889	11%	\$ 4,002,250	14%
Designated for Construction Projects										
<i>Athletics</i>			\$ -		\$ -		\$ -		\$ -	
<i>Information Technology</i>	\$ 2,761,200	23%	\$ 2,551,329		\$ 2,487,203	20%	\$ 1,701,755	14%	\$ 1,788,550	15%
<i>President's Administrative Unit</i>	\$ 182,036	17%	\$ 182,687		\$ 170,490	16%	\$ 119,992	12%	\$ 386,274	38%
<i>Equity & Diversity</i>	\$ 414,571	53%	\$ 337,411		\$ 350,288	44%	\$ 285,691			
<i>Student Affairs</i>	\$ 3,487,405	12%	\$ 2,309,770		\$ 2,177,318	16%	\$ 2,157,552	17%	\$ 3,059,684	24%
<i>Student Affairs - Designated areas¹</i>	\$ 2,318,554	8%	\$ 2,063,579		\$ 1,280,832	23%	\$ 36,989		\$ 265,481	6%
<i>University Advancement</i>	\$ 15,340	0%	\$ 10,386		\$ 147,140	2%	\$ 26,621	0.44%	\$ 234,035	4%
Divisional Budget Balances	\$ 55,530,210		\$ 48,801,504		\$ 46,278,969		\$ 35,115,779		\$ 33,552,400	
<i>Campus Construction</i>	\$ 616,307		\$ 509,629		\$ 340,041		\$ 3,553		\$ -	
<i>Compensation and Benefits</i>	\$ 11,703,445		\$ 9,301,155		\$ 3,310,667		\$ -		\$ -	
<i>Central University Reserve³</i>	\$ 31,888,451		\$ 3,445,638		\$ 5,653,982		\$ 9,454,639		\$ 14,796,307	
<i>COVID-19 Fund³</i>			\$ 7,573,356		\$ 658,521		\$ -		\$ -	
Central Reserves	\$ 44,208,203		\$ 20,829,777		\$ 9,963,211		\$ 9,458,192		\$ 14,796,307	
Other 485xx										
<i>Utilities, Risk Management; Postage; Financial Aid</i>	\$ 2,262,728		\$ 2,553,747		\$ 1,027,343		\$ 527,811		\$ 912,864	
<i>Augmented Health Services</i>	\$ 52,272		\$ 47,404		\$ 41,455		\$ 49,266		\$ -	
<i>CSUPERB</i>	\$ 4,921		\$ 24,842		\$ 13,646		\$ 51,115		\$ 17,513	
<i>COAST</i>	\$ 133,651		\$ 39,306		\$ 20,005		\$ 11,638		\$ 25,545	
<i>RSCA Awards Program</i>	\$ 94,195		\$ 111,880		\$ 82,337		\$ 76,976		\$ 100,728	
<i>CMS Pool</i>			\$ -		\$ -		\$ -		\$ -	
Other 485xx Balances	\$ 2,547,768		\$ 2,777,179		\$ 1,184,786		\$ 716,806		\$ 1,056,650	
Total GF Reserve Balances for University	\$ 102,286,181		\$ 72,408,461		\$ 57,426,966		\$ 45,290,777		\$ 49,405,357	
¹ Designated areas within Student Affairs are the revenue based budgets -- Student Health Center ;Commencement; and Orientation. In addition, \$561,962 (2019/20) and \$410,159 (2020/21) for CO Grants carry-forward										
² Transferred to construction fund 48701-99985										
³ 2021/22: Central Reserves advanced \$7,573,356 in fund 48531 for COVID-19 related expenses; these will be reimbursed from HEERF funds.										
<i>Reserve for Capital Projects²</i>	\$ 525,000		\$ 4,950,000		\$ 4,950,000		\$ 6,500,000		\$ 6,600,000	



Appendix 6. Student Fees

2022-23 Revenue Projection for Financial Aid - Budget

					Initial Award Based on Budget	Award Allowance Based on Actual Revenue	Total Award
Program		Budgeted Revenue (as provided by DFOs)	Actual	Award Percentage			
DPT							
Summer (Note C)	501816	\$ 809,010.00		33.30%	\$ -	\$ 252,910.17	
Fall	501814	867,902.00		33.30%	284,239.48	-	
Spring	501815	830,970.00		33.30%	271,941.12	-	
Provision	501891				-		
Waiver (Note A)	501898	(42,990.00)		33.30%	-		
Total		\$ 2,464,892.00	\$ -		\$ 556,180.60	\$ 252,910.17	\$ 809,091
EdD							
Summer (Note C)	501813	\$ 222,186.00		10.00%		\$ 21,023.90	
Fall	501811	242,025.00		10.00%	19,774.70	-	
Spring	501812	242,025.00		10.00%	19,774.70	-	
Provision	501882						
Waiver (Note A)	501897	(132,834.00)		10.00%			
Total		\$ 573,402.00	\$ -		\$ 39,549.40	\$ 21,023.90	\$ 60,573
MBA							
Summer (Note B, C)	501826	153,130.50	-	33.00%		\$ 57,722.22	
Fall	501201	438,874.00		33.00%	140,685.27	-	
Spring	501825	461,376.00		33.00%	148,110.93	-	
Provision	501827	-			-		
Waiver (Note A)	501896	(25,110.00)					
Total		\$ 1,028,270.50	\$ -		\$ 288,796.20	\$ 57,722.22	\$ 288,796
AUD							
Summer (Note C)	501857	147,478.00		10.00%		24,324.30	
Fall	501855	264,198.00		10.00%	\$ 25,928.40	\$ -	
Spring	501856	320,240.00		10.00%	31,532.60	-	
Provision							
Waiver	501858	(14,742.00)		10.00%			
		\$ 717,174.00	\$ -		\$ 57,461.00	\$ 24,324.30	\$ 81,785

Note (A)
Waiver is estimated based on actual for 2021-22 (as of April's close)

Note (B)
MBA Summer Revenue booked directly to Dept and the Financial Aid portion is funded by the College directly to Financial Aid

Note (C)
Summer Financial Aid award is calculated based on the prior year's Summer's revenue. For example, the award amount for Summer Sememster of FY 2022-23 (May through Aug 2022) will be based on the Summer revenue collected in FY 2021-22 (May through Aug 2022)

CALIFORNIA STATE UNIVERSITY, NORTHRIDGE

GENERAL FUND RISK POOL COSTS



Appendix 7a. Risk Pool Budget

FOR FISCAL YEAR 2021/22											
Risk Category	Total 21/22 CSUN Payments	Total 22/23 CSUN Payments	Annual Increase (Decrease)	Calculated Payments by Other Funds						Projected GF Payments	NOTES
				Lottery	Housing	Parking	Extended Learning	TUC	USU		
General, Errors & Omissions Liability	\$ 1,919,897	\$ 2,319,017	\$ 399,120	\$ (47,308)	\$ (30,843)	\$ (13,450)	\$ (123,372)	\$ -	\$ -	\$ 2,104,044	Includes SPLIP, SAFECLIP and FTIP premiums. Reflected in July CPO as a lump sum.
Workers Compensation	\$ 3,303,678	\$ 3,055,562	\$ (248,116)	\$ (1,528)	\$ (159,806)	\$ (144,910)	\$ (51,639)	\$ -	\$ -	\$ 2,697,679	Reflected in July CPO as a lump sum.
IDL/NDL/UI	\$ 1,724,186	\$ 1,767,967	\$ 43,781	\$ -	\$ (23,514)	\$ (10,254)	\$ (94,056)	\$ -	\$ -	\$ 1,640,143	Reflected in July CPO as a lump sum.
Property insurance premium	\$ 1,321,396	\$ 2,019,466	\$ 698,070	\$ -	\$ (303,010)	\$ (169,343)	\$ (64,168)	\$ (9,548)	\$ (144,038)	\$ 1,329,359	Reflected in July CPO separately
Athletic Injury Medical Insurance	\$ 367,959	\$ 379,787	\$ 11,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379,787	Reflected in July CPO as a lump sum.
Washington Mutual Art Insurance Policy	\$ 3,435	\$ 3,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,435	estimate of 5% annual increase
CTVA Film Insurance	\$ 19,808	\$ 14,785	\$ (5,023)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,785	estimate 5% annual increase; pay this centrally
Club Liability Insurance Program (CLIP)	\$ 13,012	\$ 13,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 13,012	based on past two years actuals
Medical Malpractice (University Counseling)	\$ 12,178	\$ 28,730	\$ 16,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,730	
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	
"Workers Comp Trust" reimbursement (est)	\$ (300,000)	\$ (250,000)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (250,000)	
Total	\$ 9,165,549	\$ 10,131,761	\$ 966,212	\$ (48,836)	\$ (517,173)	\$ (337,957)	\$ (333,235)	\$ (9,548)	\$ (144,038)	\$ 8,740,974	



Appendix 7b. Campus Quality Fee Projections

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projection	
Fall/Spring Headcount (college year)	37,500	36,550	36,930	35,953	34,289	
Summer Headcount	6,500	5,800	6,932	6,610	6,008	
Fee amount (fall/spring)	\$116/semester	\$118/semester	\$120/semester	\$122/semester	\$124/semester	
Total Fees Collected	\$ 8,858,864	\$ 8,928,606	\$ 9,243,212	\$ 9,221,058	\$ 8,858,781	
Carry forward balance	\$ 315,596	\$ 127,899	\$ 215,553	\$ 1,065,492	\$ 1,139,852	
Year-End True Up	\$ 314,429		\$ (146)	\$ 3,153		
CQF returns from prior year	\$ 250,569	\$ 30,429	\$ 304,991	\$ 446,859	\$ 769,197	
Total Available	\$ 9,739,458	\$ 9,086,934	\$ 9,763,610	\$ 10,736,561	\$ 10,767,830	
Use of Fees Collected						
Course fees (48520)	\$ 1,270,000	\$ 1,262,336	\$ 1,296,481	\$ 1,312,323	\$ 1,240,229	14%
Advancements in technology (48522)	\$ 1,557,862	\$ 1,055,825	\$ 732,867	\$ 727,826	\$ 2,041,177	
Student support services (48521)	\$ 2,652,688	\$ 2,549,967	\$ 2,612,871	\$ 3,384,198	\$ 3,591,340	
Peer Advisor Mentor	\$ 63,600					
Benefits	\$ 251,708	\$ 216,246	\$ 166,455	\$ 235,394	\$ 264,957	
Campus spirit/athletics (48523)	\$ 1,270,000	\$ 1,262,336	\$ 1,296,481	\$ 1,312,323	\$ 1,240,229	14%
Athletic scholarships (48524)	\$ 2,000,700	\$ 1,983,670	\$ 2,037,328	\$ 2,062,221	\$ 1,948,932	22%
Additional funding request to manage increases	\$ -					
Athletic equipment & facilities (48525)	\$ 545,000	\$ 541,001	\$ 555,635	\$ 562,424	\$ 531,527	6%
Subtotal of Uses	\$ 9,611,559	\$ 8,871,381	\$ 8,698,118	\$ 9,596,709	\$ 10,858,392	
Net Balance	\$ 127,899	\$ 215,553	\$ 1,065,492	\$ 1,139,852	\$ (90,561)	
Projected headcount and revenue						
Proposed allocations and associated benefits						

NOTE: The proposed allocation amounts are subject to change.

Appendix 7c. Space Rental Costs

Cost per sq. ft. per month for office space (per DGS Price book) - USU Space

	CY	PY	
	\$2.21	\$2.04	per month

Space	Square Feet	2022-23	2021-22	\$ Variance	Class Code	Note
USU Space						
Office of Student Involvement & Development	6,136	162,726.72	150,209.28	12,517.44	67803	
International Exchange Student Center	4,010	106,345.20	98,164.80	8,180.40	67803	
Total USU Space Costs	10,146	269,071.92	248,374.08	20,697.84		
The University Corporation						
Police Services Building	25,917					
<i>Police Services Building - Rent</i>		676,116	676,115.65	0.35	67802	
<i>Property and Liability Insurance</i>		68,404	30,062.00	38,342.00	67802	
<i>Earthquake Insurance</i>		43,000	40,814.25	2,185.75	67802	
Bookstore Building Addition (starting 9/1/16)	18,482	206,995	230,177.57	(23,182.57)	67824	
Offsite Building - Reseda Properties						
<i>Reseda Building (TUC)</i>	11,050	390,804	372,192.00	18,612.00	67801	
<i>Utilities & Custodial for Reseda (estimate)</i>		28,500	27,500.00	1,000.00	67801	
College Court - Police Chief Residence		-	2,730.00	(2,730.00)	67830	
Total TUC Space Costs	55,449	1,413,819.00	1,379,591.47	34,227.53		
Grand Total		1,682,890.92	1,627,965.55	54,925.37		
Prior year General Fund base budget		1,627,965.55				
Net Increase in General Fund Rent Expense		54,925.37				