



**CALIFORNIA  
STATE UNIVERSITY  
NORTHRIDGE**

**UNIVERSITY GENERAL FUND OPERATING BUDGET**

	2022/23		2023/24
	Adjusted Budget	Adjustments	Total Budget
<b>SOURCES OF FUNDS</b>			
<b>State Allocation</b>			
<i>Recurring Funds</i>			
State General Fund Appropriation	284,198,000		\$ 284,198,000
State Funded Retirement Adjustment (2022/23)	\$ 4,944,000		\$ 4,944,000
Liability and Property Insurance Premiums		\$ 1,033,000	\$ 1,033,000
Employer-Paid Healthcare Premiums		\$ 3,405,000	\$ 3,405,000
Enrollment Growth Funding		\$ 2,269,000	\$ 2,269,000
State University Grant (SUG) 5% Redistribution		\$ (799,000)	\$ (799,000)
<b>Subtotal Ongoing Funds</b>	<b>\$ 289,142,000</b>	<b>\$ 5,908,000</b>	<b>\$ 295,050,000</b>
<i>One-Time Funds</i>			
Support for Students with Disabilities		\$ 86,000	\$ 86,000
State University Grant (SUG) add'l allocation		\$ 64,000	\$ 64,000
<b>Subtotal One-Time Funds</b>		<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Subtotal State Allocation</b>	<b>\$ 289,142,000</b>	<b>\$ 6,058,000</b>	<b>\$ 295,200,000</b>
<b>Student Fees</b>			
Tuition Fee Revenue	\$ 190,407,616	\$ 15,442,864	\$ 205,850,480
Non-Resident Tuition Fee Revenue	\$ 13,102,248		\$ 13,102,248
Graduate Business Fee Revenue	\$ 1,028,271	\$ (138,900)	\$ 889,371
Ed Doc Fee Revenue	\$ 573,402	\$ 46,079	\$ 619,481
DPT Fee Revenue	\$ 2,464,892	\$ (109,040)	\$ 2,355,852
Audiology Doctorate Fee Revenue	\$ 717,174	\$ 52,617	\$ 769,791
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	\$ 8,858,781	\$ 421,122	\$ 9,279,904
Western Undergraduate Exchange (WUE)	\$ 597,761	\$ 52,239	\$ 650,000
Other Revenues	\$ 485,000		\$ 485,000
<b>Subtotal Student Fees</b>	<b>\$ 226,097,442</b>	<b>\$ 15,766,982</b>	<b>\$ 241,864,424</b>
<b>One-Time Sources</b>			
2022/23 Campus Initiatives Balance Carry-Forward		\$ 7,908,054	\$ 7,908,054
Non-Resident Tuition Fee Revenue (marginal increase in enrollment)		\$ 2,232,498	\$ 2,232,498
Central Reserves - shortfall coverage		\$ 2,617,786	\$ 2,617,786
			\$ -
			\$ -
<b>Subtotal One-Time Sources</b>		<b>\$ 12,758,338</b>	<b>\$ 12,758,338</b>
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 515,239,442</b>	<b>\$ 34,583,320</b>	<b>\$ 549,822,762</b>

Funding for 285 additional FTES  
(NOTE: funding may be deallocated from the campus if our 2023/24 enrollment does not exceed 2022/23 actual enrollment by 285 FTES)

Increases primarily due to transition of summer from self-support to state-side + slight increase in fall/spring projected enrollment

**USES OF FUNDS**

	2022/23			2023/24		
	Adjusted Budget	Adjustments	Total Budget	Adjusted Budget	Adjustments	Total Budget
Division Expenditure Budget	\$ 275,537,077	\$ (609,437)	\$ 274,927,640	\$ 275,537,077	\$ (609,437)	\$ 274,927,640
Central University Expenditure Budget	\$ 245,491,656	\$ 21,495,412	\$ 266,987,068	\$ 245,491,656	\$ 21,495,412	\$ 266,987,068
Campus Initiatives - carry forward balance from prior year	\$ -	\$ 7,908,054	\$ 7,908,054	\$ -	\$ 7,908,054	\$ 7,908,054
<b>TOTAL USES OF FUNDS</b>	<b>\$ 521,028,733</b>	<b>\$ 28,794,029</b>	<b>\$ 549,822,762</b>	<b>\$ 521,028,733</b>	<b>\$ 28,794,029</b>	<b>\$ 549,822,762</b>

Sources of Funding		
State Allocation & Student Fees Revenue	One-Time Operating Reserves	
\$ 274,927,640	\$ -	\$ -
\$ 266,987,068	\$ -	\$ -
\$ -	\$ 7,908,054	\$ -
<b>\$ 541,914,708</b>	<b>\$ 7,908,054</b>	<b>\$ -</b>



2023/24 GENERAL FUND OPERATING BUDGET ALLOCATION TABLE

	2022/23		2023/24 Total Budget	Sources of Funding	
	Adjusted Budget	Adjustments		State Allocation & Student Fees Revenue	One-Time Operating Reserves
<b>Division Expenditure Budget (see Appendix 1 for Detail)</b>					
Academic Affairs	\$ 189,606,083		\$ 189,606,083	\$ 189,606,083	
Return of funding -- enrollment below funded levels (one-time)		\$ (1,196,667)	\$ (1,196,667)	\$ (1,196,667)	
Administration and Finance	\$ 30,889,468		\$ 31,255,698	\$ 31,255,698	
New Space Funding: Custodians (2) (permanent)		\$ 80,122			
New Space Funding: Groundswoker/Irrigation Specialist (permanent)		\$ 49,608			
New Space Funding: Electrician (permanent)		\$ 77,040			
New Space Funding: Painter (permanent)		\$ 69,456			
New Space: PPM HR Admin Analyst (permanent)		\$ 70,800			
New Space: EH&S Assistant Director (delta) (permanent)		\$ 19,204			
Student Affairs	\$ 27,888,761		\$ 27,888,761	\$ 27,888,761	
WUE Program Administration (one-time funding) (Admissions & Records)		\$ 135,000	\$ 135,000	\$ 135,000	
Support for Students with Disabilities (one-time)		\$ 86,000	\$ 86,000	\$ 86,000	
Information Technology	\$ 12,700,110		\$ 12,700,110	\$ 12,700,110	
University Advancement	\$ 6,605,237		\$ 6,605,237	\$ 6,605,237	
Intercollegiate Athletics	\$ 5,627,904		\$ 5,627,904	\$ 5,627,904	
President's Administrative Unit	\$ 1,401,080		\$ 1,401,080	\$ 1,401,080	
Diversity & Inclusion	\$ 818,434		\$ 818,434	\$ 818,434	
<b>Subtotal</b>	<b>\$ 275,537,077</b>	<b>\$ (609,437)</b>	<b>\$ 274,927,640</b>	<b>\$ 274,927,640</b>	<b>\$ - \$ -</b>
<b>Campus Initiatives and Projects (carry-forward balances from prior year)</b>					
Academic Student Success Initiatives		\$ 1,925,500	\$ 1,925,500		\$ 1,925,500
Research Initiatives		\$ 1,256,363	\$ 1,256,363		\$ 1,256,363
Equity & Social Justice Initiatives					
Social Justice Grant Program		\$ 682,281	\$ 682,281		\$ 682,281
Information Technology					
Campus Wide Website Upgrade		\$ 1,493,874	\$ 1,493,874		\$ 1,493,874
Academic Software Licenses to Support Hybrid Learning		\$ 2,380,610	\$ 2,380,610		\$ 2,380,610
Student & Administrative Services Improvements					
One-Card/Data Dashboard		\$ 169,426	\$ 169,426		\$ 169,426
<b>Subtotal</b>		<b>\$ 7,908,054</b>	<b>\$ 7,908,054</b>	<b>\$ -</b>	<b>\$ 7,908,054 \$ -</b>
<b>Central University Expenditure Budget</b>					
<i>Benefits</i>					
Centralized Benefits Pool	\$ 122,348,369		\$ 130,870,882	\$ 130,870,882	
Employer-Paid Health Care Premiums		\$ 3,405,000			
Retirement Adjustment		\$ 4,944,000			
New Space: Custodians (2) (permanent)		\$ 40,061			
New Space: Groundswoker/Irrigation Specialist (permanent)		\$ 24,804			
New Space: Electrician (permanent)		\$ 38,520			
New Space: Painter (permanent)		\$ 34,728			
New Space: HR Admin Analyst (permanent)		\$ 35,400			
Centralized Benefits Pool - GI2025	\$ 5,717,604		\$ 5,717,604	\$ 5,717,604	
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	
<i>Compensation increases</i>					
Faculty SSI @ 2.65% (bargained in FY 2022/23 and scheduled for FY 2023/24) (permanent)		\$ 1,682,000	\$ 1,682,000	\$ 1,682,000	
<i>Financial Aid, Grants &amp; Scholarships</i>					
State University Grant (SUG) (permanent)	\$ 62,286,000	\$ (799,000)	\$ 61,487,000	\$ 61,487,000	
State University Grant (SUG) (one-time)		\$ 64,000	\$ 64,000	\$ 64,000	
Graduate Business Financial Aid	\$ 288,796	\$ (4,075)	\$ 284,721	\$ 284,721	
EdDoc Financial Aid	\$ 60,573	\$ 5,892	\$ 66,465	\$ 66,465	
DPT Financial Aid	\$ 809,091	\$ (30,319)	\$ 778,772	\$ 778,772	
AuD Financial Aid	\$ 81,785	\$ (21,866)	\$ 59,919	\$ 59,919	
EOP Grants	\$ 1,706,698		\$ 1,706,698	\$ 1,706,698	
Graduate Equity Fellowships	\$ 58,423		\$ 58,423	\$ 58,423	
<i>Student Fees</i>					
Campus Quality Fee	\$ 8,858,781	\$ 421,122	\$ 9,279,903	\$ 9,279,903	
Augmented Health Services	\$ 693,000		\$ 693,000	\$ 693,000	
Summer 2023 Expense Coverage and Revenue Distribution - projected (one-time)					
Campus Grant Reserve		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	
Summer Instructional Cost and Campus Units Revenue Share		\$ 7,366,040	\$ 7,366,040	\$ 7,366,040	
<i>Facility/Plant Management Expenses</i>					
Utilities	\$ 10,061,034		\$ 10,061,034	\$ 10,061,034	
Central Contractual Obligations and Plant Maintenance (one-time)		\$ 1,455,800	\$ 1,455,800	\$ 1,455,800	
Space Rental	\$ 1,682,891	\$ 161,848	\$ 1,844,739	\$ 1,844,739	
Deferred Maintenance/Capital Projects	\$ 1,357,360		\$ 1,357,360	\$ 1,357,360	
New Space to Deferred Maintenance (one-time)		\$ 569,015	\$ 569,015	\$ 569,015	
New Space	\$ 1,108,758		\$ -	\$ -	
New Space: Custodians (2) (permanent)		\$ (120,183)			



2023/24 GENERAL FUND OPERATING BUDGET ALLOCATION TABLE

	2022/23		2023/24 Total Budget	Sources of Funding	
	Adjusted Budget	Adjustments		State Allocation & Student Fees Revenue	One-Time Operating Reserves
<i>New Space: Groundsworker/Irrigation Specialist (permanent)</i>		\$ (74,412)			
<i>New Space: Electrician (permanent)</i>		\$ (115,560)			
<i>New Space: Painter (permanent)</i>		\$ (104,184)			
<i>New Space: PPM HR Admin Analyst (permanent)</i>		\$ (106,200)			
<i>New Space: EH&amp;S Assistant Director (delta) (permanent)</i>		\$ (19,204)			
<i>New Space to Deferred Maintenance (one-time)</i>		\$ (569,015)			
<b>Other Mandatory Costs</b>					
Risk Pool Insurance Costs	\$ 8,740,974	\$ 1,033,000	\$ 9,773,974	\$ 9,773,974	
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	
<b>Academic Bonuses &amp; Service Awards</b>					
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	
<b>Graduation Initiative 2025 and Other Programs</b>					
<b>Graduation Initiative 2025 (2021/22)</b>					
<i>Basic Needs (permanent)</i>	\$ 651,831		\$ 651,831	\$ 651,831	
<i>Mental Health (permanent)</i>	\$ 498,908		\$ 498,908	\$ 498,908	
<i>Undesignated (permanent)</i>	\$ 1,179,520		\$ 1,179,520	\$ 1,179,520	
<b>Graduation Initiative 2025 and Basic Needs (2022/23)</b>					
<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	
<b>University Priorities, Contingency, and Reserves</b>					
University Priorities	\$ 2,000,000		\$ 2,000,000	\$ 2,000,000	
Annual Operating Expense Reserves	\$ 2,000,000		\$ 2,000,000	\$ 2,000,000	
University Capital Project Reserves (one-time)		\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	
Compensation Pool (permanent)	\$ 841,218		\$ 841,218	\$ 841,218	
Enrollment Growth Funding (permanent) - set aside in case of under-enrollment		\$ 2,269,000	\$ 2,269,000	\$ 2,269,000	
Unallocated Budget for Contingencies	\$ 6,971,676		\$ 2,090,276	\$ 2,090,276	
<i>WUE (to Student Affairs) (one-time)</i>		\$ (135,000)			
<i>Repayment for SB 84 Loan (one-time)</i>		\$ (1,290,600)			
<i>Central Contractual Obligations and Plant Maintenance (one-time)</i>		\$ (1,455,800)			
<i>University Capital Project Reserves (one-time)</i>		\$ (2,000,000)			
<b>Subtotal</b>	<b>\$ 245,491,656</b>	<b>\$ 21,495,412</b>	<b>\$ 266,987,068</b>	<b>\$ 266,987,068</b>	<b>\$ -</b>
<b>TOTAL ALLOCATION</b>	<b>\$ 521,028,733</b>	<b>\$ 28,794,029</b>	<b>\$ 549,822,762</b>	<b>\$ 541,914,708</b>	<b>\$ 7,908,054</b>



## Appendix 1. 2021/22 DIVISION EXPENDITURE BUDGET

	2022/23 Adjusted Budget	Adjustments	Subtotal	2023/24 Total Budget
<b>ACADEMIC AFFAIRS</b>	\$ 189,606,083	\$ (1,196,667)	\$ 188,409,416.00	\$ 188,409,416
<b>Colleges</b>				
Mike Curb College of Arts, Media & Communication	\$ 21,442,170		\$ 21,442,170	
David Nazarian College of Business and Economics	\$ 18,004,665		\$ 18,004,665	
Michael D. Eisner College of Education	\$ 12,153,526		\$ 12,153,526	
Engineering & Computer Science	\$ 13,359,555		\$ 13,359,555	
Health and Human Development	\$ 20,828,597		\$ 20,828,597	
Humanities	\$ 19,885,802		\$ 19,885,802	
Science and Mathematics	\$ 22,153,430		\$ 22,153,430	
Social and Behavioral Sciences	\$ 21,164,636		\$ 21,164,636	
Academic First Year Experience	\$ 540,579		\$ 540,579	
<b>Total Instruction</b>	<b>\$ 149,532,960</b>	<b>\$ -</b>	<b>\$ 149,532,960</b>	
<b>Academic Support Services</b>				
Library	\$ 9,299,507		\$ 9,299,507	
Educational Opportunity Program	\$ 4,427,018		\$ 4,427,018	
Learning Resource Center	\$ 1,212,689		\$ 1,212,689	
Matador Achievement Center	\$ 746,332		\$ 746,332	
Community Engagement	\$ 169,368		\$ 169,368	
AB1460 Ethnic Studies	\$ 765,000		\$ 765,000	
<b>Academic Support Services</b>	<b>\$ 16,619,914</b>	<b>\$ -</b>	<b>\$ 16,619,914</b>	
<b>Division-wide</b>				
	\$ 23,453,209		\$ 23,453,209	
<i>Return of funding -- enrollment below funded levels (one-time)</i>		\$ (1,196,667)	\$ (1,196,667)	
	<b>\$ 23,453,209</b>	<b>\$ (1,196,667)</b>	<b>\$ 22,256,542</b>	
<b>ADMINISTRATION AND FINANCE</b>	\$ 30,889,468	\$ 366,230	\$ 31,255,698	\$ 31,255,698
Physical Plant Management	\$ 14,494,584	\$ 347,026	\$ 14,841,610	
Financial Services	\$ 4,086,510		\$ 4,086,510	
Human Resource Services	\$ 2,910,568		\$ 2,910,568	
Younes and Soraya Nazarian Center for the Performing Arts	\$ 2,695,530		\$ 2,695,530	
Police Services	\$ 2,470,482		\$ 2,470,482	
Facilities Planning	\$ 1,724,934		\$ 1,724,934	
Office of the Vice President	\$ 797,084		\$ 797,084	
Environmental Health and Safety	\$ 695,273	\$ 19,204	\$ 714,477	
Budget Planning & Management	\$ 370,987		\$ 370,987	
Risk Management	\$ 195,698		\$ 195,698	
Office of the University Auditor	\$ 141,700		\$ 141,700	
Division Contingency	\$ 306,118		\$ 306,118	
<b>STUDENT AFFAIRS</b>	\$ 27,888,761	\$ 221,000	\$ 28,109,761	\$ 28,109,761
Student Health Center	\$ 6,247,147		\$ 6,247,147	
Financial Aid	\$ 1,823,235		\$ 1,823,235	
Counseling Services	\$ 2,231,209		\$ 2,231,209	
Disability Resources & Educational Services	\$ 919,520		\$ 919,520	
National Center on Deafness	\$ 3,762,286		\$ 3,762,286	
The Career Center	\$ 951,401		\$ 951,401	
Student Development and Transitional Programs	\$ 830,675		\$ 830,675	
Matador Involvement Center	\$ 437,520		\$ 437,520	
International Exchange Student Center	\$ 610,709		\$ 610,709	
Student Outreach & Recruitment / Testing	\$ 1,314,636		\$ 1,314,636	
Office of the Vice President	\$ 1,304,311		\$ 1,304,311	
Student Affairs: Central Operations	\$ 529,608		\$ 529,608	
Student Affairs: Technology	\$ 222,948		\$ 222,948	
Enrollment Services Admin/Registrar/Admissions	\$ 6,317,892		\$ 6,317,892	



## Appendix 1. 2021/22 DIVISION EXPENDITURE BUDGET

	2022/23 Adjusted Budget	Adjustments	Subtotal	2023/24 Total Budget
Basic Needs	\$ 385,664		\$ 385,664	
<i>Support for Students with Disabilities (one-time)</i>		\$ 86,000	\$ 86,000	
<i>WUE Program Administration (Admissions &amp; Records) (one-time)</i>		\$ 135,000	\$ 135,000	
<b>INFORMATION TECHNOLOGY</b>	\$ 12,700,110		\$ 12,700,110	\$ 12,700,110
<b>UNIVERSITY ADVANCEMENT</b>	\$ 6,605,237		\$ 6,605,237	\$ 6,605,237
<b>INTERCOLLEGIATE ATHLETICS</b>	\$ 5,627,904		\$ 5,627,904	\$ 5,627,904
<b>PRESIDENT'S ADMINISTRATIVE UNIT</b>	\$ 1,401,080		\$ 1,401,080	\$ 1,401,080
<b>DIVERSITY &amp; INCLUSION</b>	\$ 818,434		\$ 818,434	\$ 818,434
<b>Total Divisions</b>	<b>\$ 275,537,077</b>	<b>\$ (609,437)</b>	<b>\$ 274,927,640</b>	<b>\$ 274,927,640</b>



## Appendix 2. Definitions and Additional Information

Terms	Definition / Additional Information
<b>SOURCES OF FUNDS</b>	
<i>State Allocation</i>	
State General Fund Appropriation	This is the allocation provided annually that is approved by the Governor and distributed by the Chancellor's Office via a coded memo to the 23 CSU campuses and the CO.
State-Funded Retirement Adjustment	Each year CalPERS adjusts employer-paid contribution rates to meet defined benefit pension obligations. The state adjusts the CSU General Fund appropriation for employer-paid contribution rate changes based on the actual CSU 2013-14 pensionable salaries reported by the State Controller's Office.  The 2021/22 to 2022/23 State Miscellaneous First Tier rates increased from 29.220 percent to 32.000 percent and the State Peace Officer / Firefighter rate increased from 32.840 percent to 50.000 percent. The 2022/23 operating budget base retirement cost increase funded by the State to the CSU is \$68.5 million. The distribution is based on the 2013-14 pensionable payroll by university as provided by the State Controller's Office.
Liability and Property Insurance Premiums	\$13.7 million is allocated to universities, equivalent to a 14 percent increase in costs related to liability and property coverage. The distribution is based on the university's percentage share of 2021-22 actual operating fund expenditures for liability and property insurance premiums. Insurance premiums are on the rise across the country and more so for California public entities. California higher education faces some of the toughest challenges in the liability insurance market.
Employer-Paid Health Care Premiums	Effective January 2023, the estimated annual cost of employer-paid health care rate increases is \$50.5 million, equivalent to an 8 percent increase in costs. The number of CSU employee participants and the difference between the old and new employer-paid rates determine health care benefit cost increases. The distribution is based on the university percentage share of 2021-22 actual operating fund expenditures for employer-paid health benefits.
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.
<i>Student Fees</i>	
Tuition Fee Revenue	Tuition fee is a systemwide mandatory Category I fee based on student level (i.e., undergraduate, graduate, credential) and unit load (e.g., 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 <a href="https://www.csun.edu/stufin/tuition">https://www.csun.edu/stufin/tuition</a>
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	
DPT Fee Revenue	Varying tuition fee rates applied to specific doctoral programs. Category I fees.
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.
Western Undergraduate Exchange (WUE)	An agreement among Western Interstate Commission for Higher Education (WICHE) 16 members, through which 160+ participating public colleges and universities provide step non-resident tuition savings for Western students.
Other Revenues	Revenue from various Category IV fees, which are paid to receive materials, services, or facilities. Examples include Transcript Fee, Late Registration Fee, Orientation Fee, etc.
<i>One-Time Funds</i>	
2022/23 Campus Initiatives Balance Carry-Forward	The 2022/23 Campus Operating Budget provided _____ in one-time funds for various campus initiatives and projects. The available balances from these initiatives are carried-forward for continuation and completion of 2022/23 for campus initiatives and projects.
<b>USES OF FUNDS</b>	
<i>Benefits</i>	
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 Administration	These are charges levied by the State of California for administering the Benefits Program for the CSU.

Terms	Definition / Additional Information
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.
<i>Financial Aid, Grants &amp; Scholarships</i>	
State University Grant (SUG)	The State University Grant (SUG) program provides need-based awards to eligible undergraduate and graduate/postbaccalaureate students who are California residents or otherwise determined as eligible, such as AB 540-eligible students. The University sets aside 33.33% of tuition revenue for the SUG program.
Graduate Business Financial Aid EdDoc 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.
DPT Financial Aid	This is a 10% set aside for financial aid from the Doctoral of Education program tuition fee revenue collected.
AuD Financial Aid	This is a 33.33% set aside for financial aid from the Doctorate of Physical Therapy tuition fee revenue collected.
EOP Grants	This is a 10% set aside for financial aid from the Audiology Doctorate tuition fee revenue collected.
Graduate Equity Fellowships	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.
<i>Student Fees</i>	
Campus Quality Fee	see definition above
Augmented Health Services	see definition above
Summer 2023 Expense Coverage and Revenue Distribution	Beginning Summer 2023, classes are transitioned from self-support to state-support sessions; this budget is to cover summer-related instructional salaries and benefits expense for the colleges, cost reimbursement for university support units, and revenue share distribution to colleges and units.
<i>Facility/Plant Management Expenses</i>	
Utilities	Funding for the following campus-wide expenditures in fund 48590: electricity, gas, water, sewage, as well as utilities-related equipment, contractual services, technological expenses
Space Rental	Funding for campus-wide space rental expenses such as Office of Student Involvement & Development, International Exchange Student Center, Police Services Building (rent and insurance), Bookstore Building addition, Reseda Building (rent, utilities, and custodial), University House lease and housekeeping, and College Court
Deferred Maintenance/Capital Projects	Campus allocation to manage annual deferred maintenance projects that are vetted and prioritized. Original source of funding is state appropriation for new state facilities put into services in prior years.
New Space	Allocation via coded memo for plant maintenance costs associated with new state facilities.
<i>Other Mandatory Costs</i>	
Risk Pool Insurance Costs	Per EO 638, and later EO 1087, the CSU established a self-insurance program under the California State University Risk Management Authority (CSURMA). Risk Pool Insurance Costs line item budgets for premiums and deductibles for workers' compensation, employer liability, general liability, property damage, and other pooled insurance activities.
CMS Pool	This was a permanent budget commitment created in 2007/08 to support ongoing contractual costs to support PeopleSoft (original title SOLAR Upgrade Costs)
Postage	Funding for campus postal costs. This budget is reviewed annually to determine if adjustments need to be made.
Revenue Transaction Processing Charges	Allocation to cover all of the bank charges for student pay transactions.
<i>Academic Bonuses &amp; Service Awards</i>	
Unit 3 Exceptional Service Awards	Allocation for Unit 3 California Faculty Association (CFA) Exceptional Service Awards. The amount was prescribed by the Chancellor's Office when implemented.
Unit 4 Budget Shortfall Mitigation (BSM) Bonus Program	In each fiscal year of the Unit 4 Academic Professionals of California (APC) agreement, all active or on-leave bargaining unit employees with a time base as of May 1 of the applicable fiscal year shall receive a Budget Shortfall Mitigation (BSM) Bonus. The pool of funds that is left over after the LTS and EAS bonuses is evenly divided between all active APC staff at the end of September/early October and is paid out by the State Controller's Office.
Unit 4 Long Term Service (LTS) and Educational Achievement Stipend (EAS) Bonus Programs	Long Term Service (LTS) bonuses begin when a Unit 4 APC staff person hits ten years of service and then repeats the bonus every five years. Educational Achievement Stipend (EAS) bonus is awarded to Unit 4 APC staff that complete a Masters or PhD in the prior year and are still active as of August 1st. An individual campus may augment its General Fund Unit 4 bonus program pool above the amount specified in the Agreement.
<i>Graduation Initiative 2025</i>	
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.
<i>University Priorities, Contingency, and Reserves</i>	
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: \$841,218 balance from the compensation pool \$6,971,676 unallocated permanent budget from previous years





## Appendix 3. Coded Budget Memo & Attachments



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

CODED MEMO B 2023-02

**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, Vice Chancellor of Human Resources  
Dr. Dilcie Perez, Deputy Vice Chancellor for Academic and Student Affairs  
Dr. Nathan Evans, Deputy Vice Chancellor for Academic and Student Affairs  
CSU Presidents, Provosts, Vice Presidents for Student Affairs, Financial Officers, Budget Officers, Financial Aid Directors, Enrollment Planning and Resource Officers

**Date:** July 18, 2023

**Re:** 2023-24 Final Budget Allocations

**Attachments:** Coded Memo B 2023-02, Attachments A-F

The Budget Act of 2023 includes a \$330.5 million increase in base General Fund appropriation for the California State University (CSU). A summary of the 2023-24 final base operating fund budget can be found on the next page. The budget includes a \$227.3 million base increase for CSU operational costs; \$99.7 million to support debt service for CSU infrastructure projects; \$1.3 million to expand the CSU Basic Needs Initiative; \$1.0 million to support students with disabilities; \$0.8 million to increase student mental health resources; \$0.3 million for Rapid Rehousing; and \$0.1 million for the Corporation for Education Network Initiatives in California.

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

- Attachment A: Operating Budget Sources
- Attachment B: Revisions to 2022-23 General Fund Allocations (Uses)
- Attachment C: 2023-24 Expenditure Adjustments (Uses) and Revenue Adjustments (Sources)
- Attachment D: 2023-24 Enrollment and Tuition & Fee Revenue (Sources)
- Attachment E: 2023-24 State University Grants (Uses)
- Attachment F: 2023-24 Lottery Allocation (Sources)

---

CSU Universities  
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





## Appendix 4. Tuition Fee Revenue and Excess Enrollment Worksheet

FTES	2021-22	2022-23	2023-24 (Projected)
<u>FTES from the Chancellor's Office Budget Memo</u>			
State Funded FTES (Resident) - CO target	27,833	28,533	28,533
Non-resident FTES	1,128	1,143	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	100.0
From combination of 2019/20 funding and 2021/22 funding (hired in 2022/23): 9 of 13 FTEF*20		0.0	180.0
From 2021/22 funding (hired in 2023/24): 4 of 13 FTEF *20			80.0
Total Funded FTES in Academic Affairs	30,362.0	30,362.0	30,622.0
<u>Actual/Projected FTES (projected HC x fx = FTES)</u>			
Resident	28,796.0	27,537.0	28,933.0
Non-resident	1,099.0	1,200.0	1,413.0
Total Actual/Projected FTES	\$ 29,895.0	\$ 28,737.0	\$ 30,346.0

HEADCOUNT	2021-22	2022-23	2023-24 (Projected)
Resident	35,073	33,796	36,918
Non-resident	1,331	1,449	1,806
Total	36,404	35,245	38,724

### PROJECTING STUDENT FEE REVENUE

Tuition Fee Projection (Residents and Non-Residents)			
Summer Headcount (actual)			7,405
Fall Headcount (actual)			36,368
Spring Headcount (projected)			33,677
Summer Revenue (actual)			\$ 11,180,765
Fall Revenue (actual)			\$ 101,562,674
average revenue per headcount (using Fall)			\$ 2,765
Spring Revenue (projected)			\$ 93,107,041
Total Tuition Revenue Projection			\$ 205,850,480
Non-Resident Fee Revenue Projection			
Average Non Res per Headcount	\$ 9,158	\$ 8,491	\$ 8,491
Projected Headcount	1,331	1,449	1,806
Non-Resident Revenue Projection	\$ 11,937,139	\$ 12,303,459	\$ 15,334,746



## Appendix 4. Tuition Fee Revenue and Excess Enrollment Worksheet

<b>PROJECTING CQF REVENUE</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24 (Projected)</b>
Summer Projected Headcount (ExL Matriculated)	5,707	5,018	0
Summer Projected Headcount (State)	903	990	7,405
Fall Projected Headcount	38,551	36,019	36,368
Spring Projected Headcount	33,354	32,559	33,677
Summer Fee	72	74	74
Fall Fee	\$ 122	\$ 124	\$ 126
Spring Fee	\$ 122	\$ 124	\$ 126
Summer Revenue	\$ 471,161	\$ 434,963	\$ 542,490
Fall Revenue Projection (always discount by 99% for waivers)	\$ 4,656,190	\$ 4,477,903	\$ 4,536,544
Spring Revenue Projection (always discount by 99% for waivers)	\$ 4,028,496	\$ 4,172,471	\$ 4,200,869
<b>Total CQF Revenue Projection</b>	<b>\$ 9,155,847</b>	<b>\$ 9,085,337</b>	<b>\$ 9,279,904</b>

<b>EXPENSE REDUCTION DUE TO LOWER ENROLLMENT CALCULATION</b>			
Total FTES	29,895	28,737	30,346
Less: GE Summer Annualized FTES funded by CO Grant (projected)	(65)	(80)	(93)
Less: Funded FTES in Academic Affairs	(30,362)	(30,362)	(30,622)
<b>Change in Enrollment FTES</b>	<b>(532.0)</b>	<b>(1,704.5)</b>	<b>(369.0)</b>
Equivalent FTEF using 22:1 SFR	<b>(24.2)</b>	<b>(77.5)</b>	<b>(16.8)</b>
Replacement rate	\$ 60,552	\$ 64,860	\$ 64,860
Change in enrollment expense reduction (one-time)	\$ (1,464,257)	\$ (5,025,176)	\$ (1,087,879)
10% OE	\$ (146,426)	\$ (502,518)	\$ (108,788)
<b>subtotal</b>	<b>\$ (1,610,683)</b>	<b>\$ (5,527,694)</b>	<b>\$ (1,196,667)</b>
Benefits @ 47.95% (average lecturer benefits rate)	\$ -	\$ -	\$ -
<b>Total expense reduction due to lower enrollment</b>	<b>\$ (1,610,683)</b>	<b>\$ (5,527,694)</b>	<b>\$ (1,196,667)</b>



## Appendix 5. Summer 2023 Cost Coverage and Revenue Share Model

Summer state-side revenue	\$	10,707,550	<i>excludes SPRINT and regular state-support summer cohort; revenues net of waivers reserved to be added to Summer 2024 campus grants</i>
Less: Campus Grant Reserve	\$	(1,500,000)	
	<i>subtotal</i>	\$ 9,207,550	
Less: Campus Operating Budget share (20%)	\$	(1,841,510)	
<b><i>Amount for Summer Instructional Cost and Campus Units Revenue Share</i></b>	<b>\$</b>	<b>7,366,040</b>	



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

Area	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
<b>Central and Divisions</b>								
<i>Academic Affairs</i>								
Central and Support	\$ 28,473,709	\$ 25,100,025	\$ 21,762,996	\$ 23,665,999	\$ 15,189,262	\$ 10,062,101	\$ 14,844,128	\$ 13,239,847
Colleges & Departments	\$ 15,726,987	\$ 16,103,444	\$ 15,357,084	\$ 12,514,494	\$ 12,500,028	\$ 13,754,025	\$ 12,193,038	\$ 14,470,939
<b>Total for Academic Affairs</b>	<b>\$ 44,200,696</b>	<b>\$ 41,203,468</b>	<b>\$ 37,120,080</b>	<b>\$ 36,180,493</b>	<b>\$ 27,689,290</b>	<b>\$ 23,816,126</b>	<b>\$ 27,037,166</b>	<b>\$ 27,710,786</b>
<i>Administration and Finance</i>								
Designated for Construction Projects								\$ 1,605,080
<i>Athletics</i>	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Information Technology</i>	\$ 2,120,296	\$ 2,761,200	\$ 2,551,329	\$ 2,487,203	\$ 1,701,755	\$ 1,788,550	\$ 1,562,208	\$ 1,731,593
<i>President's Administrative Unit</i>	\$ 156,038	\$ 182,036	\$ 182,687	\$ 170,490	\$ 119,992	\$ 386,274	\$ 223,757	\$ 141,477
<i>Equity &amp; Diversity</i>	\$ 255,534	\$ 414,571	\$ 337,411	\$ 350,288	\$ 285,691			
<i>Student Affairs</i>	\$ 3,185,035	\$ 3,487,405	\$ 2,309,770	\$ 2,177,318	\$ 2,157,552	\$ 3,059,684	\$ 3,115,927	\$ 3,423,462
<i>Student Affairs - Designated areas <sup>1</sup></i>	\$ 2,555,075	\$ 2,318,554	\$ 2,063,579	\$ 1,280,832	\$ 36,989	\$ 265,481	\$ 569,809	\$ 697,249
<i>University Advancement</i>	\$ 196,823	\$ 15,340	\$ 10,386	\$ 147,140	\$ 26,621	\$ 234,035	\$ 2,597	\$ 568,906
<b>Divisional Budget Balances</b>	<b>\$ 58,107,183</b>	<b>\$ 55,530,210</b>	<b>\$ 48,801,504</b>	<b>\$ 46,278,969</b>	<b>\$ 35,115,779</b>	<b>\$ 33,552,400</b>	<b>\$ 37,008,979</b>	<b>\$ 39,563,674</b>
<i>Compensation and Benefits</i>	\$ 14,905,064	\$ 11,703,445	\$ 9,301,155	\$ 3,310,667	\$ -	\$ -	\$ 2,385,829	\$ 7,950,115
<i>Central University Reserve <sup>3</sup></i>	\$ 15,571,111	\$ 31,888,451	\$ 3,445,638	\$ 5,653,982	\$ 9,454,639	\$ 14,796,307	\$ 18,505,723	\$ 23,424,966
<i>COVID-19 Fund <sup>3</sup></i>			\$ 7,573,356	\$ 658,521	\$ -	\$ -	\$ -	\$ -
<b>Central Reserves</b>	<b>\$ 30,476,175</b>	<b>\$ 43,591,896</b>	<b>\$ 20,320,148</b>	<b>\$ 9,623,170</b>	<b>\$ 9,454,639</b>	<b>\$ 14,796,307</b>	<b>\$ 20,891,552</b>	<b>\$ 31,375,081</b>
<b>Other 485xx</b>								
<i>Utilities, Risk Management; Postage; Financial Aid</i>	\$ 1,252,265	\$ 2,262,728	\$ 2,553,747	\$ 1,027,343	\$ 527,811	\$ 912,864	\$ 837,670	\$ 726,751
<i>Campus Construction</i>	\$ 970,164	\$ 616,307	\$ 509,629	\$ 340,041	\$ 3,553	\$ -	\$ 212,860	\$ 3,847,061
<i>Augmented Health Services</i>	\$ 75,283	\$ 52,272	\$ 47,404	\$ 41,455	\$ 49,266	\$ -	\$ 44,950	
<i>CSUPERB</i>	\$ 22,240	\$ 4,921	\$ 24,842	\$ 13,646	\$ 51,115	\$ 17,513	\$ 95,767	\$ 53,979
<i>COAST</i>	\$ 98,422	\$ 133,651	\$ 39,306	\$ 20,005	\$ 11,638	\$ 25,545	\$ 12,174	
<i>RSCA Awards Program</i>	\$ 134,898	\$ 94,195	\$ 111,880	\$ 82,337	\$ 76,976	\$ 100,728	\$ 62,118	\$ 46,172
<i>CMS Pool</i>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,752
<b>Other 485xx Balances</b>	<b>\$ 2,553,272</b>	<b>\$ 3,164,074</b>	<b>\$ 3,286,808</b>	<b>\$ 1,524,827</b>	<b>\$ 720,359</b>	<b>\$ 1,056,650</b>	<b>\$ 1,265,538</b>	<b>\$ 4,725,715</b>
<b>Total GF Reserve Balances for University</b>	<b>\$ 91,136,631</b>	<b>\$ 102,286,181</b>	<b>\$ 72,408,461</b>	<b>\$ 57,426,966</b>	<b>\$ 45,290,777</b>	<b>\$ 49,405,357</b>	<b>\$ 59,166,069</b>	<b>\$ 75,664,470</b>
<sup>1</sup> Designated areas within Student Affairs are the revenue based budgets -- Student Health Center ;Commencement; and Orientation. In addition, \$561,962 (2019/20), \$410,159 (2020/21), \$386,296 (2021/22) and								
<sup>2</sup> Transferred to construction fund 48701-99985								
<sup>3</sup> 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 Projects <sup>2</sup></i>	\$ 4,510,000	\$ 525,000	\$ 4,950,000	\$ 4,950,000	\$ 6,500,000	\$ 6,600,000	\$ 6,600,000	\$ 3,300,000



## Appendix 7. Student Fees

### 2023-24 Revenue Projection for Financial Aid - Budget

Program		Budgeted Revenue (as provided by DFOs)	Actual	Award Percentage	Initial Award Based on Budget/PY Actual
<b>DPT</b>					
Summer (C)	501816	\$ 773,820.00		33.30%	\$ 249,092.66
Fall	501814	808,212.00		33.30%	264,839.90
Spring	501815	799,614.00		33.30%	261,976.76
Provision	501891				
Waiver (A)	501898	(25,794.00)		33.30%	
<b>Total</b>		<u>\$ 2,355,852.00</u>	<u>\$ -</u>		<u>\$ 775,909.31</u>
<b>EdD</b>					
Summer (C)	501813	\$ 244,107.00		10.00%	\$ 23,727.60
Fall	501811	259,482.00		10.00%	18,664.75
Spring	501812	261,561.00		10.00%	18,872.65
Provision (A)	501882	(5,161.00)			
Waiver (A)	501897	(140,508.00)		10.00%	
<b>Total</b>		<u>\$ 619,481.00</u>	<u>\$ -</u>		<u>\$ 61,265.00</u>
<b>MBA</b>					
Summer (B, C)	501826	\$ 134,090.18		33.00%	\$ 32,343.30
Fall	501201	355,876.69		33.00%	115,685.19
Spring	501825	410,035.21		33.00%	133,557.50
Provision (A)	501827	(2,058.00)			-
Waiver (A)	501896	(8,573.04)			
<b>Total</b>		<u>\$ 889,371.04</u>	<u>\$ -</u>		<u>\$ 281,585.99</u>
<b>AUD</b>					
Summer (C)	501857	\$ 184,275.00		10.00%	\$ 31,695.30
Fall	501855	265,356.00		10.00%	25,168.30
Spring	501856	361,179.00		10.00%	34,750.60
Provision	501892				
Waiver (A)	501858	(41,019.00)		10.00%	
		<u>\$ 769,791.00</u>	<u>\$ -</u>		<u>\$ 59,918.90</u>

Note (A)

Waiver and Provision are estimated based on actual for 2022-23 (as of June'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 Semester of FY 2023-24 (May through Aug 2023) will be based on the Summer revenue collected in FY 2022-23 (May through Aug 2022)

CALIFORNIA STATE UNIVERSITY, NORTHRIDGE

GENERAL FUND RISK POOL COSTS



Appendix 8. Risk Pool Budget

FOR FISCAL YEAR 2023/24

Risk Category	Total 22/23 CSUN Payments	Total 23/24 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	\$ 2,319,017	\$ 2,286,873	\$ (32,144)	\$ (46,652)	\$ (31,788)	\$ (11,892)	\$ (119,832)	\$ -	\$ -	\$ 2,076,709	Includes SPLIP, SAFECLIP and FTIP premiums. Reflected in July CPO as a lump sum.
Workers Compensation	\$ 3,055,562	\$ 3,073,536	\$ 17,974	\$ (1,537)	\$ (199,758)	\$ (180,109)	\$ (48,562)	\$ -	\$ -	\$ 2,643,570	Reflected in July CPO as a lump sum.
IDL/NDL/UI	\$ 1,767,967	\$ 1,548,280	\$ (219,687)	\$ -	\$ (21,521)	\$ (8,051)	\$ (81,130)	\$ -	\$ -	\$ 1,437,578	Reflected in July CPO as a lump sum.
Property insurance premium	\$ 2,019,466	\$ 2,052,951	\$ 33,485	\$ -	\$ (307,994)	\$ (172,630)	\$ (65,276)	\$ (9,735)	\$ (146,514)	\$ 1,350,802	Reflected in July CPO separately
Athletic Injury Medical Insurance	\$ 379,787	\$ 370,396	\$ (9,391)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370,396	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	\$ 14,785	\$ 16,709	\$ 1,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,709	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)	\$ 28,730	\$ 36,671	\$ 7,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,671	
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	\$ 750,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	review claims list in April to determine whether to increase this or not
"Workers Comp Trust" reimbursement (est)	\$ (250,000)	\$ (200,000)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200,000)	
<b>Total</b>	<b>\$ 10,131,761</b>	<b>\$ 10,031,863</b>	<b>\$ (99,898)</b>	<b>\$ (48,189)</b>	<b>\$ (561,061)</b>	<b>\$ (372,682)</b>	<b>\$ (314,800)</b>	<b>\$ (9,735)</b>	<b>\$ (146,514)</b>	<b>\$ 8,578,882</b>	



### Appendix 9. Campus Quality Fee Projections

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projection	
Fall/Spring Headcount (college year)	37,914	37,500	36,550	36,930	35,953	35,376	35,023	
Summer Headcount	6,484	6,500	5,800	6,932	6,610	6,008	7,405	
Fee amount (fall/spring)	\$114/semester	\$116/semester	\$118/semester	\$120/semester	\$122/semester	\$124/semester	\$126/semester	
<b>Total Fees Collected</b>	<b>\$ 8,968,941</b>	<b>\$ 8,858,864</b>	<b>\$ 8,928,606</b>	<b>\$ 9,243,212</b>	<b>\$ 9,221,058</b>	<b>\$ 8,999,693</b>	<b>\$ 9,279,904</b>	
Carry forward balance	\$ 392,745	\$ 315,596	\$ 127,899	\$ 215,553	\$ 1,065,492	\$ 1,139,852	\$ 319,168	
Year-End True Up	\$ 276	\$ 314,429	\$ -	\$ (146)	\$ 3,153	\$ (7,083)	\$ -	
CQF returns from prior year	\$ 452,303	\$ 250,569	\$ 30,429	\$ 304,991	\$ 446,859	\$ 774,243	\$ 1,064,453	
<b>Total Available</b>	<b>\$ 9,814,265</b>	<b>\$ 9,739,458</b>	<b>\$ 9,086,934</b>	<b>\$ 9,763,610</b>	<b>\$ 10,736,561</b>	<b>\$ 10,906,705</b>	<b>\$ 10,663,525</b>	
<b>Use of Fees Collected</b>								
Course fees (48520)	\$ 1,267,107	\$ 1,270,000	\$ 1,262,336	\$ 1,296,481	\$ 1,312,323	\$ 1,240,229	\$ 1,299,187	14%
Advancements in technology (48522)	\$ 1,423,010	\$ 1,557,862	\$ 1,055,825	\$ 732,867	\$ 727,826	\$ 2,041,177		
Student support services (48521)	\$ 2,536,876	\$ 2,652,688	\$ 2,549,967	\$ 2,612,871	\$ 3,384,198	\$ 3,406,232		
Peer Advisor Mentor		\$ 63,600						
*Benefits	\$ 186,212	\$ 251,708	\$ 216,246	\$ 166,455	\$ 235,394	\$ 179,211		
Campus spirit/athletics (48523)	\$ 1,267,107	\$ 1,270,000	\$ 1,262,336	\$ 1,296,481	\$ 1,312,323	\$ 1,240,229	\$ 1,299,187	14%
Athletic scholarships (48524)	\$ 1,991,168	\$ 2,000,700	\$ 1,983,670	\$ 2,037,328	\$ 2,062,221	\$ 1,948,932	\$ 2,041,579	22%
Additional funding request to manage increases	\$ 284,143	\$ -						
Athletic equipment & facilities (48525)	\$ 543,046	\$ 545,000	\$ 541,001	\$ 555,635	\$ 562,424	\$ 531,527	\$ 556,794	6%
Subtotal of Uses	\$ 9,498,669	\$ 9,611,559	\$ 8,871,381	\$ 8,698,118	\$ 9,596,709	\$ 10,587,537	\$ 5,196,746	
<b>Net Balance</b>	<b>\$ 315,596</b>	<b>\$ 127,899</b>	<b>\$ 215,553</b>	<b>\$ 1,065,492</b>	<b>\$ 1,139,852</b>	<b>\$ 319,168</b>	<b>\$ 5,466,779</b>	
Projected headcount and revenue								
Actual allocations and benefits								

\*Benefits include funds 48520, 48521, 48522.



### Appendix 10. Space Rental Costs

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

\$2.35 \$2.21

Space	Square Feet	2023-24	2022-23	\$ Variance	Class Code	Note
<b>USU Space</b>						
Office of Student Involvement & Development	6,136	173,035.20	162,726.72	10,308.48	67803	
International Exchange Student Center	4,010	113,082.00	106,345.20	6,736.80	67803	
<b>Total USU Space Costs</b>	<b>10,146</b>	<b>286,117.20</b>	<b>269,071.92</b>	<b>17,045.28</b>		
<b>The University Corporation</b>						
Police Services Building	25,917					
<i>Police Services Building - Rent</i>		760,729	676,116	84,612.54	67802	
<i>Property and Liability Insurance</i>		91,074	68,404	22,670.00	67802	
<i>Earthquake Insurance</i>		47,962	43,000	4,962.00	67802	
Bookstore Building Addition (starting 9/1/16)	18,482	217,552	206,995	10,556.66	67824	
Offsite Building - Reseda Properties						
<i>Reseda Building (TUC)</i>	11,050	409,956	390,804	19,152.00	67801	
<i>Utilities &amp; Custodial for Reseda (estimate)</i>		31,350	28,500	2,850.00	67801	
<b>Total TUC Space Costs</b>	<b>55,449</b>	<b>1,558,622.19</b>	<b>1,413,819.00</b>	<b>144,803.19</b>		
<b>Grand Total</b>		<b>1,844,739.39</b>	<b>1,682,890.92</b>	<b>161,848.47</b>		
Prior year General Fund base budget		1,682,890.92				
<b>Net Increase to the General Fund Rent Expense</b>		<b>161,848.47</b>				