



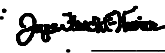
CALIFORNIA
STATE UNIVERSITY
NORTHRIDGE


APPROVAL OF BUDGET


COLLEGE OF EXTENDED LEARNING


FISCAL YEAR 2022-23

The attached budget for fiscal year 2022-23 is hereby approved.

Dean of Tseng College:  _____ **Date:** 07/08/2022
Joyce Feucht-Haviar

**Provost and VP
Academic Affairs:**  _____ **Date:** 07/15/2022
Mary Beth Walker

**VP Administration & Finance/
Chief Financial Officer:**  _____ **Date:** 07/18/2022
Colin Donahue

University President:  _____ **Date:** 07/19/2022
Erika Beck

THE TSENG COLLEGE BUDGET SUMMARY AND FORECAST

FUNDS 44101, 44104 & 44105

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Actual/Forecast	FY 22-23 Budget	FY 21-22 Actual/Forecast vs. 22-23 Budget (\$) Fav/Unfav (+/-)	FY 21-22 Actual/Forecast vs. 22-23 Budget (%)	FY 23-24 Forecast	FY 24-25 Forecast	FY 25-26 Forecast
Degree programs credit (Master and Bachelor)	21,242,508	22,163,029	21,903,370	19,244,173	(2,659,197)	-14%	20,500,000	21,000,000	21,500,000
Certificate programs credit	1,270,831	955,524	885,711	768,612	(117,099)	-15%	775,000	800,000	850,000
Certificate programs non-credit	394,427	293,677	387,483	449,576	62,093	14%	500,000	500,000	600,000
Special courses/programs non-credit	202,854	196,000	192,783	206,337	13,554	7%	200,000	200,000	200,000
Other income	244,550	258,500	173,435	46,000	(127,435)	-277%	46,000	46,000	46,000
CSUN Self-Support Degree, Certificate and Professional Education Programs	23,355,170	23,866,720	23,542,782	20,714,698	(2,828,084)	-14%	22,021,000	22,546,000	23,196,000
Open University (Fall & Spring)	1,174,009	1,171,897	848,117	900,000	51,883	6%	1,000,000	1,000,000	1,000,000
Winter Self-Support	1,213,344	1,213,344	1,266,496	1,000,000	(266,496)	-27%	1,000,000	1,000,000	1,000,000
Summer Self-Support	10,827,495	11,826,096	10,513,356	8,411,550	(2,101,806)	-25%	10,000,000	10,000,000	10,000,000
Early Start (Fund 44104)	51,845	314,004	178,203	178,203	0	0%	200,000	200,000	200,000
Campus Workshops	48,545	26,000	31,770	55,365	23,595	43%	40,000	40,000	40,000
Total University Access Programs	13,315,238	14,551,341	12,837,942	10,545,118	(2,292,824)	-22%	12,240,000	12,240,000	12,240,000
Student Success Pathway (SSP)/Intensive English Program (IEP)	161,962	247,195	262,922	568,650	305,728	54%	600,000	600,000	600,000
Contracted Custom-Designed Programs	0	63,525	140,630	547,950	407,320	74%	500,000	500,000	500,000
Semester at CSUN (SAC)	0	96,000	369,020	822,500	453,480	55%	800,000	850,000	900,000
International Education (Oman and Bahrain Partnerships)	353,000	670,000	717,980	488,301	(229,679)	-47%	605,000	850,000	850,000
Total Programs for International Students & Groups	514,962	1,076,720	1,490,552	2,427,401	936,849	39%	2,505,000	2,800,000	2,850,000
Subtotal before Credits & Adjustments	37,185,370	39,494,781	37,871,276	33,687,217	(4,184,059)	-12%	36,766,000	37,586,000	38,286,000
ReLay Institute (Fund 44105)	6,662	116,500	116,500	160,000	43,500	27%	100,000	100,000	100,000
Credits & Adjustments (Provision, Refunds, Investment Inc.)	545,308	314,000	305,215	336,500	31,285	9%	300,000	300,000	300,000
Total Revenue	37,737,340	39,925,281	38,292,991	34,183,717	(4,109,274)	-12%	37,166,000	37,986,000	38,686,000
Management and Supervisory	971,059	1,070,892	833,216	1,303,898	(470,682)	56%	1,303,898	1,329,976	1,356,575
Support Staff Salaries	4,532,621	4,730,667	4,450,491	4,936,541	(486,050)	11%	4,936,541	5,035,272	5,135,977
Overtime	1,050	0	719	0	719	-100%	0	0	0
Student Assistant	267,174	384,316	252,752	453,218	(200,466)	79%	462,282	476,151	490,435
Extension/Summer Faculty [instructional pay]	7,510,172	7,446,838	8,019,245	7,339,281	679,964	-8%	7,486,067	7,635,788	7,788,504
Special Consultants(Extra Pay) [non-instructional pay]	666,399	875,600	680,815	906,481	(225,666)	33%	906,481	906,481	906,481
Subtotal Payroll Benefits	13,948,475	14,508,313	14,237,238	14,939,419	(702,181)	5%	15,095,269	15,383,668	15,677,973
Total Compensation	17,998,185	18,721,943	18,338,619	19,223,889	(885,270)	5%	19,508,273	19,929,062	20,314,275
Supplies and Services	160,344	192,201	173,000	240,749	(67,749)	39%	247,971	252,931	257,990
Misc Financials Expense	280,991	370,000	319,647	370,000	(50,353)	16%	381,100	388,722	396,496
Rentals and Leases	108,387	185,461	148,284	152,180	(3,896)	3%	156,745	159,880	163,078
Repairs and Maintenance	0	125,390	0	40,000	(40,000)		40,000	40,000	40,000
Postage and Freight	1,540	10,000	1,131	8,300	(7,169)	634%	8,549	8,720	8,894
Printing	5,843	38,050	11,608	58,750	(47,142)	406%	60,513	61,723	62,957
Advertising and Promo Publ	1,488,115	3,140,562	1,843,496	2,715,350	(871,854)	47%	2,715,350	2,715,350	2,715,350
Insurance and Litigation	241,212	273,633	273,633	300,000	(26,367)	10%	309,000	315,180	321,484
Subscriptions	8,404	14,570	10,355	14,420	(4,065)	39%	14,853	15,150	15,453
Workshop and Conference Fees	19,426	136,416	61,609	123,992	(62,383)	101%	127,712	130,266	132,871
Contractual Services	763,600	945,659	706,052	1,195,071	(489,019)	69%	710,000	724,200	738,684
State Pro Rata Charges	101,068	103,442	103,442	83,422	20,020	-19%	85,925	88,502	90,272
Serv Firm Other Funds Agencies	8,600,494	9,264,566	8,546,243	8,525,264	20,979	0%	8,695,769	8,869,685	9,047,078
Other Expenses	398,230	426,854	431,313	457,964	(26,651)	6%	471,703	481,137	213,760
Travel	614	113,673	6,761	151,894	(145,133)	2147%	154,932	158,031	161,191
Communications	44,335	45,915	12,965	46,455	(33,490)	258%	47,384	48,332	49,298
Technology	88,829	93,190	136,585	92,190	44,395	-33%	94,034	95,914	97,833
Equipment	0	0	0	0	0		0	0	0
Transfers In	(26,000)	(87,921)	(130,000)	(49,897)	(80,103)	-62%	(50,895)	(51,913)	(52,951)
Transfers Out	3,966,537	4,080,181	3,764,112	3,558,776	205,336	-5%	3,629,952	3,702,551	3,776,602
Total Operating	16,251,967	19,471,843	16,420,236	18,084,880	(1,664,644)	-10%	17,900,596	18,204,360	18,236,340
Total Expenses	34,250,151	38,193,785	34,758,855	37,308,769	(2,549,914)	-7%	37,408,869	38,133,422	38,550,615
Contribution to equity	3,487,188	1,731,496	3,534,136	(3,125,052)	(6,659,188)	-188%	(242,869)	(147,422)	135,385
Transfer to Capital Renewal Fund	2,000,000	2,000,000	2,000,000	0	(2,000,000)	-100%	0	0	0
Net Contribution to equity	1,487,188	(268,504)	1,534,136	(3,125,052)	(4,659,188)	-304%	(242,869)	(147,422)	135,385
Reserves (ending balance)									
441-XX Operating Fund (Including Early Start and ReLay Institute)	25,185,609		26,719,745	23,594,693	(3,125,052)	-12%	23,351,824	23,204,402	23,339,787
443 - Construction/Capital Renewal Fund	18,575,298		20,334,196	20,484,521	150,325	1%	20,614,521	20,614,521	20,614,521
Total 441 + 443 Fund Balance	43,760,907	0	47,053,941	44,079,214	(2,974,727)	-7%	43,966,345	43,818,923	43,954,308

California State University, Northridge

44101 - EXL

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2022

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 27, 2022 at 17:07

	Full Year Budget 21/22	Full Year Projection 21/22	Var Budg 21/22	Full Year Budget 22/23	Var to FY Proj 21/22	Var to FY %	Notes
ExL Special Session Degree	22,163,029	21,903,370	(259,659)	19,244,173	(2,659,197)	-12%	a
EXL Special Session Certs	955,524	885,711	(69,813)	768,612	(117,099)	-13%	b
EXL - Special Session Contract		0	0	14,280	14,280	0%	c
ExL - Open University	1,171,897	848,117	(323,780)	900,000	51,883	6%	d
ExL - Spec Sess Arranged\Other	1,213,344	1,266,496	53,152	1,000,000	(266,496)	-21%	e
ExL Self Support Summer	10,643,487	10,513,356	(130,131)	8,411,550	(2,101,806)	-20%	f
ExL - Other Non Credit Courses	440,185	416,885	(23,300)	774,987	358,102	86%	h
ExL -Other Non Credit Cntracts	89,525	172,400	82,875	589,035	416,635	242%	i
ExL - CEU Certificate	293,677	387,483	93,806	449,576	62,094	16%	j
ExL - Semester at CSUN	96,000	369,020	273,020	822,500	453,480	123%	k
EXL Extension Provision	(200,000)	(78,324)	121,676	(200,000)	(121,676)	-155%	l
External Investment Income	514,000	376,899	(137,101)	360,000	(16,899)	-4%	m
Escheat Unclaim Cks-Wrmts-etc	0	55	55	0	(55)	-100%	
ExL - Other Income	883,010	890,820	7,810	664,801	(226,019)	-25%	n
Revenue Others - Main Campus	48,500	46,000	(2,500)	46,000	0		o
Revenues	38,312,178	37,998,286	(313,892)	33,845,514	(4,152,772)	-11%	
Management and Supervisory	1,070,892	707,540	363,352	1,303,898	(596,358)	-56%	p
TEMP Management & Supervisory	0	125,675	(125,675)	0	125,675		p
Support Staff Salaries	4,730,669	4,432,931	297,737	4,856,541	(423,610)	-9%	q
TEMP Support Staff Salaries	0	17,560	(17,560)	0	17,560		q
Overtime	0	719	(719)	0	719	100%	
Student Assistant	366,976	246,972	120,004	435,878	(188,906)	-76%	r
Teaching Associates	0	69,961	(69,961)	0	69,961	7%	s
Extension/Summer Faculty	7,355,410	7,782,815	(427,405)	7,285,329	497,486		s
Tenured & Tenure Track Faculty	0	112,515	(112,515)	0	112,515		s
Special Consultants(Extra Pay)	766,592	598,862	167,730	856,356	(257,494)	-43%	t
Salaries	14,290,538	14,095,552	194,987	14,738,002	(642,450)	-5%	
Benefits	4,194,178	4,096,991	97,187	4,237,992	(141,001)		u
Operating Expenses							
Purchasing Item Type Default	0	0	0	0	0		
Utilities	0	0	0	0	0		
Supplies and Services	192,200	173,000	19,200	240,749	(67,749)	-39%	v
Misc Financials Expense	370,000	319,647	50,353	370,000	(50,353)	-16%	
Rentals and Leases	185,460	148,284	37,176	152,180	(3,896)	-3%	w
Repairs and Maintenance	125,390	0	125,390	40,000	(40,000)		x
Postage and Freight	10,000	1,130	8,870	8,300	(7,170)	-635%	
Printing	38,050	11,608	26,442	58,750	(47,142)	-406%	
Advertising and Promo Publ	3,140,562	1,843,495	1,297,066	2,715,350	(871,855)	-47%	y
Insurance and Litigation	273,632	273,633	(1)	300,000	(26,367)	-10%	z
Non Library Subscriptions	14,570	10,355	4,216	14,420	(4,066)	-39%	
Workshop and Conference Fees	136,416	55,447	80,969	123,992	(68,545)	-124%	aa
Special Training	0	6,162	(6,162)	0	6,162		aa
Contractual Services	945,659	632,413	313,246	1,195,071	(562,658)	-69%	bb
Technology Contractual Svcs	0	73,639	(73,639)	0	73,639		bb
State Pro Rata Charges	103,442	103,442	0	83,422	20,020	19%	cc
Serv Firm Other Funds Agencies	8,728,728	8,522,252	206,477	8,501,274	20,978	0%	dd
Other Expenses	426,852	431,313	(4,461)	457,964	(26,651)	-6%	ee
Travel	113,673	6,761	106,913	151,894	(145,134)	-2147%	ff
Communications	45,915	12,965	32,950	46,455	(33,490)	-258%	
Technology	93,190	136,585	(43,395)	92,190	44,395	33%	gg
Financial Aid Operations	0	0	0	0	0	N/A	
Equipment	0	0	0	0	0		
Capital Outlay	0	0	0	0	0		
Operating Expenses	14,943,740	12,762,131	2,181,609	14,552,011	(1,789,880)	-14%	
Total Expenditures	33,428,456	30,954,674	2,473,782	33,528,005	(2,573,331)	-8%	
Net Revenue	4,883,722	7,043,612	2,159,890	317,509	(6,726,103)	-95%	
Transfers In and Out							
Transfers In	(87,920)	0	(87,920)	(49,897)	49,897	#DIV/0!	hh
Debt Service	0	0	0	0	0		
Transfers Out	5,499,421	5,586,488	(87,067)	3,461,256	2,125,232	38%	ii
Transfers In and Out	5,411,501	5,586,488	(174,987)	3,411,359	2,175,129	39%	
Change in Fund Balance	(527,779)	1,457,124	1,984,903	(3,093,850)	(8,901,232)		
Beginning Fund Balance	0	25,055,240		26,512,364			
Ending Fund Balance	0	26,512,364		23,418,514			
Restricted For Encumbrances	0	0	0	0			
Unrestricted Fund Balance	0	26,512,364		23,418,514			

California State University, Northridge

44104 - EXL Early Start

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2022

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 27, 2022 at 17:08

	Full Year Budget 21/22	Full Year Projection 21/22	Var Budg 21/22	Full Year Budget 22/23	Var to FY Proj 21/22	Notes
ExL - Intersession	314,004	178,203	(135,801)	178,203	0	g
Revenues	314,004	178,203	(135,801)	178,203	0	
Tenured & Tenure Track Faculty	0	1,800	(1,800)	0	1,800	s
Extension/Summer Faculty	91,428	52,152	39,276	53,952	(1,800)	s
Salaries	91,428	53,952	37,476	53,952	0	
Benefits	16,586	2,740	13,846	2,740	(0)	u
Operating Expenses						
Purchasing Item Type Default	0	0	0	0	0	
Utilities	0	0	0	0	0	
Supplies and Services	0	0	0	0	0	
Misc Financials Expense	0	0	0	0	0	
Rentals and Leases	0	0	0	0	0	
Repairs and Maintenance	0	0	0	0	0	
Postage and Freight	0	0	0	0	0	
Printing	0	0	0	0	0	
Advertising and Promo Publ	0	0	0	0	0	
Insurance and Litigation	0	0	0	0	0	
Non Library Subscriptions	0	0	0	0	0	
Workshop and Conference Fees	0	0	0	0	0	
Contractual Services	0	0	0	0	0	
State Pro Rata Charges	0	0	0	0	0	
Serv Frm Other Funds Agencies	39,553	23,991	15,562	23,991	(0)	dd
Other Expenses	0	0	0	0	0	
Travel	0	0	0	0	0	
Communications	0	0	0	0	0	
Technology	0	0	0	0	0	
Financial Aid Operations	0	0	0	0	0	
Equipment	0	0	0	0	0	
Capital Outlay	0	0	0	0	0	
Operating Expenses	39,553	23,991	15,562	23,991	(0)	
Total Expenditures	147,567	80,683	66,884	80,683	(0)	
Net Revenue	166,437	97,520	(68,917)	97,520	(0)	
Transfers In and Out						
Transfers In	0	(130,000)	130,000	0.00	(130,000)	
Debt Service	0	0	0	0.00	0	
Transfers Out	166,437	177,623	(11,186)	97,520	80,103	ii
Transfers In and Out	166,437	47,623	118,814	97,520	(49,897)	
Change in Fund Balance	0	49,897	49,897	0	(49,897)	
Beginning Fund Balance	0	69,093	69,093	118,990		
Ending Fund Balance	0	118,990	118,990	118,990		
Restricted For Encumbrances	0	0	0	0		
Unrestricted Fund Balance	0	118,990	118,990	118,990		

California State University, Northridge

44105 - ReLAY Institute

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2022

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 27, 2022 at 17:08

	Q4 Projection	Full Year Budget 21/22	Full Year Projection 21/22	Var Budg 21/22	Full Year Budget 22/23	Var to FY Proj 21/22	Notes
<i>ExL - Other Income</i>	0	116,500	116,500	0	\$160,000	43,500	n
Revenues	0	116,500	116,500	0	\$160,000	43,500	
<i>Support Staff Salaries</i>	0	0	0	0	\$80,000	(80000)	q
<i>Student Assistant</i>	5,780	17,340	5,780	11,560	\$17,340	(11,560)	r
<i>Special Consultants(Extra Pay)</i>	35,336	109,008	81,953	27,055	\$50,125	31,828	t
Salaries	31,587	126,348	87,733	38,615	\$147,465	(59,732)	
Benefits	1,651	2,869	1,651	1,218	\$43,738	(42,087)	
<i>Equipment</i>	0	0	0	0		0	
<i>Capital Outlay</i>	0	0	0	0		0	
Operating Expenses	0	0	0	0		0	
Total Expenditures	33,238	129,217	89,384	39,833	\$191,203	(101,819)	
Net Revenue	(33,238)	(12,717)	27,116	39,833	-\$31,203	(58,319)	
Transfers In and Out							
<i>Transfers In</i>	0	0	0	0		0	
<i>Debt Service</i>	0	0	0	0		0	
<i>Transfers Out</i>	0	0	0	0		0	
<i>Transfers In and Out</i>	0	0	0	0	\$0	0	
Change in Fund Balance	(33,238)	(12,717)	27,116	39,833	-\$31,203	(58,319)	
Beginning Fund Balance		0	61,277	61,277	\$88,393		
Ending Fund Balance		(12,717)	88,393	101,110	\$57,190		
<i>Restricted For Encumbrances</i>		0	0	0	\$0		
Unrestricted Fund Balance		(12,717)	88,393	101,110	\$57,190		

California State University, Northridge

44301 - Tsf Cerf-Maint And Equipment

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2022

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 27, 2022 at 17:08

	Full Year Budget 21/22	Full Year Projection 21/22	Var Budg 21/22	Full Year Budget 22/23	Var to FY Proj 21/22	Notes
External Investment Income	204,704	159,223	(45,481)	150,000	(9,223)	m
Revenues	204,704	159,223	(45,481)	150,000	(9,223)	
Salaries	0	0	0		0	
Benefits	0	0	0		0	
Operating Expenses	0	0	0		0	
Total Expenditures	0	0	0	0	0	
Net Revenue	204,704	159,223	(45,481)	150,000	(9,223)	
Transfers In and Out						ii
Transfers In	(2,000,000)	(2,000,000)	0			
Debt Service	0	0	0		0.00%	
Transfers Out	0	0	0		0.00%	
Transfers In and Out	(2,000,000)	(2,000,000)	0	0	(2,000,000)	
Change in Fund Balance	2,204,704	2,159,223	(45,481)	150,000	1,990,777	
Beginning Fund Balance	0	18,175,298		20,334,521		
Ending Fund Balance		20,334,521		20,484,521		
Restricted For Encumbrances	0	0	0	0		
Unrestricted Fund Balance	0	20,334,521		20,484,521		