



CALIFORNIA
STATE UNIVERSITY
NORTHRIDGE

APPROVAL OF BUDGET

COLLEGE OF EXTENDED LEARNING

FISCAL YEAR 2020-21

The attached budget for fiscal year 2020-21 is hereby approved.

Dean of Tseng College: Joyce Feucht-Haviar 15-Jun-2020
Date: _____
Joyce Feucht-Haviar

**Provost and VP
Academic Affairs:** Mary Beth Walker 16-Jun-2020
Date: _____
Mary Beth Walker

**VP Administration & Finance
Chief Financial Officer:** Colin Donahue 17-Jun-2020
Date: _____
Colin Donahue

University President: Dianne F. Harrison 17-Jun-2020
Date: _____
Dianne Harrison

California State University Northridge
The Tseng College of Extended Learning
FY 2020-21 Budget Summary with Forecast

FUNDS 44101, 44104 & 44105

	FY 18-19	FY 19-20	FY 20-21	Actual/Forecast	Actual/Forecast	FY 21-22	FY 22-23	FY 23-24
	Actual	Actual/Forecast	Budget	vs. 20-21 Budget (\$)	vs. 20-21 Budget (%)	Forecast	Forecast	Forecast
				Fav/Unfav (+/-)	Fav/Unfav (+/-)			
CSUN Self-Support Degree & Certificate Programs	20,155,547	20,725,081	19,454,344	(1,270,737)	-6%	21,983,408	22,642,911	23,548,627
Total CSUN Self-Support Degree & Certificate Programs	20,155,547	20,725,081	19,454,344	(1,270,737)	-6%	21,983,408	22,642,911	23,548,627
Open University (Fall & Spring)	1,646,365	1,564,265	1,549,205	(15,060)	-1%	1,549,205	1,549,205	1,549,205
Winter Self-Support	962,926	895,488	895,488	0	0%	895,488	895,488	895,488
Summer Self-Support	10,385,949	9,987,140	10,500,000	512,860	5%	10,500,000	10,500,000	10,500,000
Semester at CSUN (SAC)	890,039	684,420	219,677	(464,743)	-68%	600,000	600,000	600,000
Early Start	408,023	202,748	0	(202,748)	-100%	200,000	200,000	200,000
Workshops	77,053	43,217	31,740	(11,477)	-27%	31,740	31,740	31,740
Total University Access Programs	14,370,355	13,377,278	13,196,110	(181,168)	-1%	13,776,433	13,776,433	13,776,433
Student Success Pathway (SSP)/Intensive English Program (IEP)	1,230,119	741,106	421,275	(319,831)	-43%	425,488	429,743	434,040
Contracted Custom-Designed Program (Short Term Programs)	176,450	193,824	0	(193,824)	-100%	195,000	195,000	195,000
International Education (Oman and Bahrain Partnerships)	130,000	179,736	805,000	625,264	348%	895,000	405,000	605,000
Total Programs for International Students & Groups	1,536,569	1,114,666	1,226,275	111,609	10%	1,515,488	1,029,743	1,234,040
Subtotal before Credits & Adjustments	36,062,471	35,217,025	33,876,729	(1,340,296)	-4%	37,275,329	37,449,086	38,559,100
Credits & Adjustments (Provision, Refunds, Investment Inc.)	492,170	456,204	185,000	(271,204)	-59%	100,000	100,000	100,000
Total Revenue	36,554,641	35,673,229	34,061,729	(1,611,500)	-5%	37,375,329	37,549,086	38,659,100
Management and Supervisory	959,768	1,185,414	1,070,892	114,522	10%	1,070,892	1,103,019	1,136,109
Support Staff Salaries	4,495,267	4,644,585	4,925,186	(280,601)	-6%	4,925,186	5,072,942	5,225,130
Overtime	2,587	3,727	4,800	(1,073)	-29%	0	0	0
Student Assistant	291,885	353,520	420,710	(67,190)	-19%	433,331	446,331	459,721
Extension/Summer Faculty [instructional pay]	7,430,683	7,767,201	7,779,941	(12,740)	0%	8,013,339	8,253,739	8,501,352
Special Consultants(Extra Pay) [non-instructional pay]	652,544	545,945	1,202,653	(656,708)	-120%	1,202,653	800,000	832,000
Subtotal Payroll	13,832,735	14,500,392	15,404,182	(903,790)	-6%	15,645,402	15,676,031	16,154,312
Benefits	4,032,285	4,143,093	4,215,201	(72,108)	-2%	4,341,657	4,471,907	4,561,345
Total Compensation	17,865,020	18,643,485	19,619,383	(975,898)	-5%	19,987,059	20,147,938	20,715,657
Supplies and Services	334,228	377,096	438,927	(61,831)	-16%	438,927	452,095	465,658
Misc Financials Expense	336,894	350,312	370,000	(19,688)	-6%	381,100	392,533	404,309
Rentals and Leases	263,339	278,440	305,189	(26,749)	-10%	314,345	323,775	333,488
Repairs and Maintenance	20,554	30,000	108,000	(78,000)	-260%	108,000	111,240	114,577
Postage and Freight	13,129	11,355	14,330	(2,975)	-26%	14,760	15,203	15,659
Printing	70,477	49,961	59,500	(9,539)	-19%	61,285	63,124	65,017
Advertising and Promo Publ	1,071,067	1,719,658	3,409,477	(1,689,820)	-98%	2,000,000	2,060,000	2,121,800
Insurance and Litigation	192,810	246,198	241,212	4,986	2%	248,448	255,902	263,579
Subscriptions	16,130	23,628	18,020	5,608	24%	18,561	19,117	19,691
Workshop and Conference Fees	82,441	97,373	147,801	(50,428)	-52%	152,235	156,802	161,506
Contractual Services	663,541	866,185	1,050,166	(183,981)	-21%	900,000	927,000	954,810
State Pro Rata Charges	85,083	91,992	101,068	(9,076)	-10%	104,100	107,223	110,440
Serv Frm Other Funds Agencies	8,051,613	7,498,107	7,555,976	(57,869)	-1%	7,782,655	8,016,135	8,256,619
Other Expenses	184,071	462,369	434,038	28,331	6%	447,059	460,471	474,285
Travel	153,092	153,633	218,709	(65,076)	-42%	225,270	232,028	238,989
Communications	51,810	47,705	41,415	6,290	13%	42,657	43,937	45,255
Technology	86,836	119,603	133,640	(14,037)	-12%	137,649	141,779	146,032
Equipment	11,779	12,669	237,000	(224,331)	-1771%	15,000	15,450	15,914
Transfers In	(199,823)	(88,000)	(128,592)	40,592	-46%	(132,450)	(136,423)	(140,516)
Transfers Out	4,304,080	3,433,110	3,365,260	67,850	2%	3,466,218	3,570,204	3,677,310
Total Operating	15,793,150	15,781,393	18,121,137	(2,339,744)	-15%	16,725,820	17,227,595	17,744,423
Total Expenses	33,658,170	34,424,878	37,740,520	(3,315,641)	-10%	36,712,879	37,375,533	38,460,080
Contribution	2,896,471	1,248,351	(3,678,791)	(4,927,142)	-395%	662,450	173,553	199,020
Transfer to Capital Renewal Fund	2,500,000	2,000,000	2,000,000	0	0%	2,000,000	1,500,000	1,500,000
Net Contribution	396,471	(751,649)	(5,678,791)	(4,927,142)	656%	(1,337,550)	(1,326,447)	(1,300,980)
Reserves								
441-XX Operating Fund (Including Early Start and ReLAY Institute)	21,594,140	20,842,490	15,163,699	(5,678,791)	-27%	13,826,149	12,499,702	11,198,723
443 - Construction/Capital Renewal Fund	14,102,790	16,319,864	18,451,364	2,131,500	13%	20,581,364	22,081,364	23,581,364
Total 441 + 443 Fund Balance	35,696,930	37,162,354	33,615,063	(3,547,291)	-10%	34,407,513	34,581,066	34,780,087

California State University, Northridge

44101 - EXL

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2020

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 16, 2020 at 15:23

	Full Year Budget 19/20	Full Year Projection 19/20	Var Budg 19/20	Full Year Budget 20/21	Var to FY Proj 19/20	Var to FY %
ExL Special Session Degree	18,322,592	18,566,844	244,252	17,580,792	(986,052)	-5.31%
EXL Special Session Certs	1,175,892	1,246,171	70,279	1,131,586	(114,585)	-9.19%
EXL - Special Session Contract	159,040	5,880	(153,160)		(5,880)	-100.00%
ExL - Open University	1,646,364	1,564,266	(82,098)	1,549,205	(15,061)	-0.96%
ExL - Spec Sess Arranged/Other	962,926	895,488	(67,438)	895,488	0	N/A
ExL Self Support Summer	11,270,932	9,987,140	(1,283,792)	10,500,000	512,860	5.14%
ExL - Other Non Credit Courses	870,450	965,957	95,507	665,865	(300,092)	-31.07%
ExL -Other Non Credit Contracts	278,229	202,466	(75,763)	0	(202,466)	-100.00%
ExL - CEU Certificate	450,360	468,269	17,909	415,265	(53,004)	-11.32%
ExL - Intersession	0	14,600	14,600		(14,600)	-100.00%
ExL - Semester at CSUN	814,889	684,420	(130,469)	219,677	(464,743)	-67.90%
EXL Extension Provision	(200,000)	(200,000)	0	(200,000)	(0)	0.00%
External Investment Income	408,000	636,682	228,682	385,000	(251,682)	-39.53%
Escheat Unclaim Cks-Wrms-etc	0	655	655		(655)	-100.00%
Other Operating Rev-Internal	0	1,929	1,929		(1,929)	-100.00%
ExL - Other Income	460,250	427,755	(32,496)	918,851	491,097	114.81%
Revenue Others - Main Campus	0	1,960	1,960		(1,960)	-100.00%
Revenues	36,619,924	35,470,481	(1,149,443)	34,061,729	(1,408,752)	-3.97%
Tenured & Tenure Track Faculty	0	97,965	(97,965)	0	97,965	100.00%
Management and Supervisory	1,084,009	1,075,338	8,671	1,070,892	4,446	0.41%
Support Staff Salaries	5,019,330	4,244,344	774,986	4,925,186	(680,842)	-16.04%
Overtime	0	3,727	(3,727)	4,800	(1,073)	-28.78%
TEMP Support Staff Salaries	0	400,240	(400,240)		400,240	100.00%
Student Assistant	412,245	353,522	58,723	420,710	(67,188)	-19.01%
Teaching Associates	0	55,532	(55,532)		55,532	100.00%
Extension/Summer Faculty	7,786,233	7,522,277	263,956	7,779,941	(257,664)	-3.43%
TEMP Management & Supervisory	0	110,076	(110,076)		110,076	100.00%
Special Consultants(Extra Pay)	503,785	509,285	(5,500)	1,093,645	(584,360)	-114.74%
Salaries	14,805,602	14,372,305	433,297	15,295,174	(922,869)	-6.42%
Benefits	4,209,913	4,125,975	83,938	4,213,617	(87,642)	-2.12%
Operating Expenses	0	0	0	0	0	
Purchasing Item Type Default	0	56,176	(56,176)		56,176	
Technology Contractual Svcs	0	0	0	0	0	
Utilities	0	0	0	0	0	
Supplies and Services	369,151	377,099	(7,948)	438,927	(61,828)	-16.40%
Misc Financials Expense	370,000	350,312	19,688	370,000	(19,688)	-5.62%
Rentals and Leases	291,087	278,440	12,647	305,189	(26,749)	-9.61%
Repairs and Maintenance	130,000	30,000	100,000	108,000	(78,000)	-260.00%
Postage and Freight	17,700	11,355	6,345	14,330	(2,975)	-26.20%
Printing	78,195	49,961	28,234	59,500	(9,539)	-19.09%
Advertising and Promo Publ	1,711,561	1,719,657	(8,096)	3,405,477	(1,685,820)	-98.03%
Insurance and Litigation	246,198	246,198	0	241,212	4,986	2.03%
Non Library Subscriptions	48,570	23,628	24,942	18,020	5,608	23.73%
Workshop and Conference Fees	192,020	68,123	123,897	141,801	(73,678)	-108.15%
Special Training	0	29,250	(29,250)		29,250	
Contractual Services	1,033,975	810,009	223,966	1,050,166	(240,157)	-29.65%
State Pro Rata Charges	91,992	91,992	0	101,068	(9,076)	-9.87%
Serv Frm Other Funds Agencies	7,839,023	7,216,272	622,751	7,555,976	(339,704)	-4.71%
Other Expenses	172,934	462,370	(289,436)	429,038	33,332	7.21%
Travel	275,999	153,633	122,366	215,709	(62,076)	-40.41%
Communications	49,166	47,705	1,461	41,415	6,290	13.19%
Technology	91,250	119,603	(28,353)	133,640	(14,037)	-11.74%
Financial Aid Operations	0	242,282	(242,282)		242,282	
Equipment	12,000	12,669	(669)	237,000	(224,331)	-1770.67%
Capital Outlay	0	0	0	0	0	
Operating Expenses	13,020,821	12,396,733	624,088	14,866,468	(2,469,735)	-19.92%
Total Expenditures	32,036,336	30,895,013	(1,141,323)	34,375,259	(3,480,246)	-11.26%
Net Revenue	4,583,588	4,575,469	(8,119)	(313,530)	(4,888,999)	-106.85%
Transfers In and Out						
Transfers In	(198,149)	(88,000)	(110,149)		(88,000)	
Debt Service	0	0	0	0	0	
Transfers Out	5,922,785	5,354,594	568,191	5,365,260	(10,666)	-0.20%
Transfers In and Out	5,724,636	5,266,594	458,042	5,365,260	(98,666)	-1.87%
Change in Fund Balance	(1,141,048)	(691,125)	449,923	(5,678,790)	(4,790,333)	-693.12%
Beginning Fund Balance	21,388,713	21,388,713	0	20,697,588		
Ending Fund Balance	20,247,665	20,697,588	449,923	15,018,798		
Restricted For Encumbrances	0	0	0	0		
Unrestricted Fund Balance	20,247,665	20,697,588	449,923	15,018,798		

California State University, Northridge

44104 - EXL Early Start

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2020

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 16, 2020 at 15:24

	Full Year Budget 19/20	Full Year Projection 19/20	Var Budg 19/20	Full Year Budget 20/21	Var to FY Proj 19/20
<i>ExL - Intersession</i>	350,532	202,748	(147,784)	0	(202,748)
Revenues	350,532	202,748	(147,784)	0	(202,748)
<i>Extension/Summer Faculty</i>	112,721	91,428	21,293	0	91,428
Salaries	112,721	91,428	21,293	0	91,428
Benefits	15,819	16,586	(767)	0	16,586
<i>Operating Expenses</i>					
<i>Utilities</i>	0	0	0	0	0
<i>Supplies and Services</i>	0	0	0	0	0
<i>Misc Financials Expense</i>	0	0	0	0	0
<i>Rentals and Leases</i>	0	0	0	0	0
<i>Repairs and Maintenance</i>	0	0	0	0	0
<i>Postage and Freight</i>	0	0	0	0	0
<i>Printing</i>	0	0	0	0	0
<i>Advertising and Promo Publ</i>	0	0	0	0	0
<i>Insurance and Litigation</i>	0	0	0	0	0
<i>Non Library Subscriptions</i>	0	0	0	0	0
<i>Workshop and Conference Fees</i>	0	0	0	0	0
<i>Contractual Services</i>	0	0	0	0	0
<i>State Pro Rata Charges</i>	0	0	0	0	0
<i>Serv Frm Other Funds Agencies</i>	41,487	39,553	1,934	0	39,553
<i>Other Expenses</i>	0	0	0	0	0
<i>Travel</i>	0	0	0	0	0
<i>Communications</i>	0	0	0	0	0
<i>Technology</i>	0	0	0	0	0
<i>Financial Aid Operations</i>	0	0	0	0	0
<i>Equipment</i>	0	0	0	0	0
<i>Capital Outlay</i>	0	0	0	0	0
Operating Expenses	41,487	39,553	1,934	0	39,553
Total Expenditures	170,027	147,567	22,460	0	147,567
Net Revenue	180,505	55,181	(125,324)	0	(55,181)
Transfers In and Out					
<i>Transfers In</i>	0	0	0	0	0.00
<i>Debt Service</i>	0	0	0	0	0.00
<i>Transfers Out</i>	180,505	78,516	101,989	0	78,516
<i>Transfers In and Out</i>	180,505	78,516	101,989	0	78,516
Change in Fund Balance	0	(23,335)	(23,335)	0	(133,697)
Beginning Fund Balance	160,153	160,153	0	136,818	
Ending Fund Balance	160,153	136,818	(23,335)	136,818	
<i>Restricted For Encumbrances</i>	0	0	0	0	
Unrestricted Fund Balance	160,153	136,818	(23,335)	136,818	

California State University, Northridge

44105 - ReLAY Institute

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2020

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 16, 2020 at 15:24

	Full Year Budget 19/20	Full Year Projection 19/20	Var Budg 19/20	Full Year Budget 20/21	Var to FY Proj 19/20
Revenues	0	0	0		0
Special Consultants(Extra Pay)	85,000	36,660	48,340	109,008	(72,348)
Salaries	85,000	36,660	48,340	109,008	(72,348)
Benefits	1,233	532	701	1,584	(1,052)
Operating Expenses					
Utilities	0	0	0		0
Supplies and Services	600,000	0	600,000		0
Misc Financials Expense	0	0	0		0
Rentals and Leases	0	0	0		0
Repairs and Maintenance	0	0	0		0
Postage and Freight	0	0	0		0
Printing	0	0	0		0
Advertising and Promo Publ	0	0	0	4,000	-4,000
Insurance and Litigation	0	0	0		0
Non Library Subscriptions	0	0	0		0
Workshop and Conference Fees	0	0	0	6,000	-6,000
Contractual Services	0	0	0		0
State Pro Rata Charges	0	0	0		0
Serv Frm Other Funds Agencies	0	0	0		0
Other Expenses	0	0	0	5,000	-5,000
Travel	0	0	0	3,000	-3,000
Communications	0	0	0		0
Technology	0	0	0		0
Financial Aid Operations	0	0	0		0
Equipment	0	0	0		0
Capital Outlay	0	0	0		0.00%
Operating Expenses	600,000	0	600,000	18,000	(18,000)
Total Expenditures	686,233	37,192	649,041	128,592	(91,400)
Net Revenue	(686,233)	(37,192)	649,041	(128,592)	(91,400)
Transfers In and Out					
Transfers In	(700,000)	0	(700,000)	(128,592)	128,592
Debt Service	0	0	0		0
Transfers Out	0	0	0		0
Transfers In and Out	(700,000)	0	(700,000)	(128,592)	128,592
Change in Fund Balance	13,767	(37,192)	(50,959)	0	(219,992)
Beginning Fund Balance	45,274	45,274	0	8,082	
Ending Fund Balance	59,041	8,082	(50,959)	8,082	
Restricted For Encumbrances	0	0	0	0	
Unrestricted Fund Balance	59,041	8,082	(50,959)	8,082	

California State University, Northridge

44301 - Tsf Cerf-Maint And Equipment

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2020

Report ID: CFSSENTBD
Scope ID: CFS_ENT_BD

Run: April 16, 2020 at 15:25

	Full Year Budget 19/20	Full Year Projection 19/20	Var Budg 19/20	Full Year Budget 20/21	Var to FY Proj 19/20	Var to FY %
External Investment Income	130,000	217,074	87,074	131,500	(85,574)	-39.42%
Revenues	130,000	217,074	87,074	131,500	(85,574)	
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	130,000	217,074	87,074	131,500	(85,574)	
Transfers In and Out						
Transfers In	(2,000,000)	(2,000,000)	0	(2,000,000)	0.00%	N/A
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	(2,000,000)	0	
Change in Fund Balance	2,130,000	2,217,074	87,074	2,131,500	(85,574)	
Beginning Fund Balance	14,102,790	14,102,790	0	16,319,864		
Ending Fund Balance	16,232,790	16,319,864	87,074	18,451,364		
Restricted For Encumbrances	0	0	0	0		
Unrestricted Fund Balance	16,232,790	16,319,864	87,074	18,451,364		