

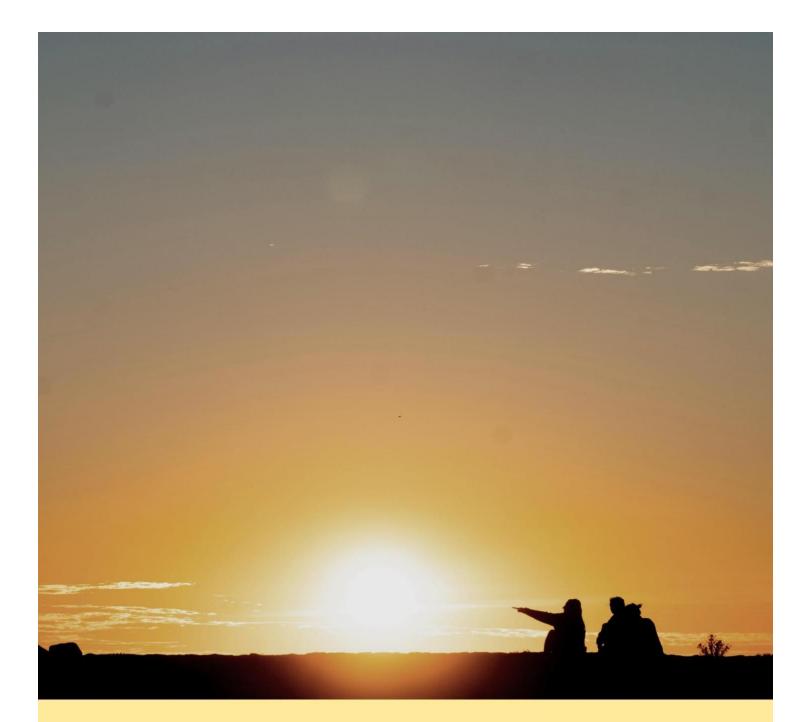
2021-22 BUDGET BINDER

UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE

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ANNUAL BUDGET MESSAGE

2021-22

To the Board of Directors, Finance Committee, Staff, and Students:

INTRODUCTION

The purpose of this message is to provide an overview of the Budget Allocation Proposals presented herein. The budget is the means by which the organization implements its strategic priorities and allocates resources to student programs, services, and facilities. These proposals reflect our commitment to our students and the campus community by maintaining financial viability and integrity within the constraints of available resources.

ADVERSITY AND HOPE

Our world has faced some of its severest challenges in generations since March 2020.

The pandemic has caused hundreds of thousands of deaths and overwhelming suffering worldwide. We have experienced profound social injustice exemplified by the murder of George Floyd. Income inequality continues to grow, and we experienced an attack on our nation's democracy.

The vibrant energy and excitement of student life and learning on campus was replaced by virtual programs, services, and learning being delivered via Zoom. Isolation has been a source of stress and exhaustion for students, staff, and faculty as we balance school, work, childcare, and caring for elderly parents.

Despite the adversity the pandemic has thrown at us, our campus community has remained resilient! Even though we may get knocked down, every time we get back up again. The good news is that there is hope now!

Vaccines have been injected into millions of arms which is the key to opening up the economy and getting back to a sense of normalcy.

As of May 2021, Los Angeles County was in the yellow tier which means expanded capacity at restaurants, gyms, movie theaters, amusement parks, sports venues, and museums. The best news of all is that CSUN and the USU are able to begin re-opening!

The Student Recreation Center (SRC) has been approved to re-open in a limited capacity as of June 01, 2021. Lap swimming, workout equipment, group exercise classes, and personal training are all available in-person. The Oasis Wellness Center is scheduled to re-open on June, 21, 2021.

Sunny Days Camp will be hosted this summer, with a total of 70 campers per week. The Computer Lab is now open at 40% capacity.

We anticipate receiving approval in Summer 2021 to re-open study and lounge spaces, and East Conference Center Services in a limited capacity (Meditation/Prayer/Reflection Room, Foot Washing Room, Lactation Room). For Fall 2021, it is anticipated that the following areas will re-open in some limited capacity:

- DREAM Center
- Pride Center

- Veteran's Resources Center
- In-person programming and meetings
- All staff and student employees will be returning to work using a hybrid work model, using staggered work shifts, or returning to the office full time.

THE USU IS EVOLVING

Social injustice experienced during the pandemic provided inspiration to review the heart and soul of who we are and what we do as an organization.

The USU Internal Diversity, Equity & Inclusion Work Team embarked on a journey to review and redraft the USU Mission Statement. In May 2021, the Diversity & Inclusion Committee approved and recommended to the Board of Directors the following language for the revised Mission Statement:

The University Student Union, as the heart of campus, uplifts and empowers students to achieve educational, personal and professional goals by providing leadership development, meaningful employment, and innovative programs, services and facilities. We promote equity, inclusion and well-being, while encouraging social justice advocacy to help Matadors feel heard, respected and connected to CSUN.

This Mission Statement, which was approved by the USU Board of Directors on June 03, 2021, encapsulates the overall purpose of the USU and its impact on student success.

The new Mission Statement reflects the importance of diversity and inclusion. The USU continues to grow its diversity, equity and inclusion initiatives, programs, and services. Diversity, Equity and Inclusion is at the forefront of what we do at the USU:

- 1. In 2020-21, the DREAM Center became the newest center to be operated by the USU.
- 2. In Spring 2021, the USU launched the HEAL Project, which connects CSUN at-promise students with resources they need to thrive and promote student success.
- 3. In partnership with University Counseling Services (UCS), the USU conducted healing spaces supporting students, faculty and staff on various social issues, including the impact of police brutality on the Black community and the increase of violence on Asian American and Pacific Islander community.
- 4. In partnership with UCS, the USU also launched the Essential Talks Program: Creating Brave Spaces. The program created a partnership between various California State Universities: Dominguez Hills, Los Angeles, Northridge, and Pomona.
- 5. The USU Board of Directors approved creating the following funds at the Foundation for the benefit CSUN students:
 - a. Emergency funding for the LGBTQIA+ and Undocumented student communities.

- b. Endowments to provide scholarships to students served by the Pride Center, the DREAM Center, and the Veterans Resource Center.
- c. The Quentin Thomas Endowment to provide student scholarships for formerly incarcerated and/or foster youth.
- 6. In the 21-22 academic year, additional programs will be added to serve students, including a mentorship program in the Pride Center, additional support for undocumented students through a leadership program, and continued cross-campus collaborations that strengthen supportive services for students.

STUDENT EMPLOYMENT UPDATE

Prior to the pandemic, the USU employed approximately 350 student workers in various positions throughout the organization. We were able to retain just over 25% of those positions once the pandemic hit. Now that we are repopulating in anticipation of re-opening, student employment positions are once again available.

Our recruitment strategy has been to reach out to all student assistants who were previously laid off and are still eligible for employment in a student position (i.e., they are CSUN students). Those students interested in returning to USU employment are in the process of being rehired.

For positions where we're still seeking workers, we have opened up recruitment and advertised to the campus through both Handshake app, and word of mouth to those who are in positions where they have regular contact with students. Applications are coming in, and we expect to be able to fill most of our position openings.

USU RENOVATION PROJECT UPDATE

The USU is continuing the planning of the "New Heart of Campus" project although the pandemic has created fiscal challenges for our Project due to the delay in the scheduled opening date.

Due to cost escalation, the projected cost of the Renovation has increased by \$12.7 million, from \$130.1 million to \$142.8 million. We have been proactively adjusting the scope of the project and scaling back renovations in order to maintain the \$130.1 million project budget and the \$125.00 per semester student fee approved in the student fee referendum. Under no circumstances will the \$125.00 per semester fee increase as a result of increased project costs.

The pandemic provided an opportunity to reimagine the scope of the project. During the pandemic it became evident that many students were experiencing food, housing, and economic insecurity. This realization inspired the addition of a Basic Needs Suite to the Project scope. The Basic Needs Suite will be the home for the CSUN Food Pantry, a Community Kitchen, Matty's Closet, and office space for Basic Needs Coordinators.

The \$4 million contribution towards the development of the Basic Needs Suite will be funded by CSUN from the Higher Education Emergency Relief Fund (HEERF). The cost of the Basic Needs Suite is not included in the \$130.1 million project cost because our architect firm is creating blueprints and the general contractor is developing cost estimates for the Suite. *It is expected that additional funds will be needed to support this effort.*

STATE OF CALIFORNIA BUDGET

Due to a one-time \$15 billion windfall, the 21-22 State of California budget is fiscally sound. However, the State is projecting fiscal deficits for the next three years since the state will be spending more money than it is bringing in. State budget deficits could imply less funding for the CSU and CSUN. However, just because the state and CSUN may have less funding, it does not necessarily mean the USU will have less funding since the USU's funding depends on student headcount.

CSU BUDGET

The Governor has shown support for the CSU by allocating more funding in the CSU Budget than the CSU requested. In addition, the CSU received \$144.5 million in recurring funding, \$225 million in one-time funding, and a restoration of the \$299 million cut from the CSU 20-21 Budget.

CSUN STUDENT HEADCOUNT

The USU is projected to receive 88% of its 21-22 budget from student fees. Student fee revenue is based on student headcount (enrollment).

The campus projected a 10% reduction in headcount in 20-21 due to the pandemic. The USU's projected 20-21 headcount, with the 10% reduction, was 32,159 students. As a result, the USU cut its 20-21 budget by \$2 million. However, the actual 20-21 headcount was 36,743 students!

The projected headcount for 21-22 is 36,826 students which is in alignment with the actual 20-21 headcount and in alignment with the 36,260 projected headcount in the USU's long-term financial plan.

FINANCIAL STRATEGIES

The USU has implemented various strategies to ensure that we have the ability to withstand economic downturns and maintain our long-term financial viability.

Strategy 1: Financial Plan

Our first strategy is to ensure that total revenues and expenditures in the operating budget proposal align with the corresponding revenues and expenditures in the financial plan. We are continuing to work closely with our consultants Brailsford & Dunlavey to continually update the plan with the latest financial information.

Strategy 2: Debt Service Coverage Ratio (DSCR)

The second strategy is to maintain the Debt Service Coverage Ratio (DSCR) above 1.25¹ which means that there is always a \$1.25 of net student fee revenue available for every \$1.00 of annual debt service.

Strategy 3: Unallocated Reserves

The third strategy is to retain Unallocated Reserves to handle unexpected economic events and any other financial contingency. The USU is proposing Unallocated Reserves in the amount of \$250,000. Unallocated reserves are included as a part of the Operating Budget Proposal.

In 21-22, we will continue our successful strategy of increasing Unallocated Reserve levels by transferring unutilized funds identified during quarterly budget reviews to Unallocated Reserves.

Strategy 4: Administrative Contingencies

The fourth strategy is to retain a reserve for one-time, non-recurring Administrative Contingency purchases². Administrative Contingencies are included as a part of the Operating Budget Allocation Proposal.

The 21-22 proposed budget for Administrative Contingencies is \$154,504 which is an increase from the 20-21 budget proposal of \$79,909. The details of Administrative Contingencies are included in **Exhibit 1.**

BUDGET ALLOCATION PROPOSALS

Capital Outlay Allocation Proposal

Capital Outlay, also known as fixed assets, is defined as a single item purchase or project greater than \$5,000 that is used in a productive capacity in the USU for more than one year.

We requested an allocation totaling \$16,680 which is a reduction from the 20-21 allocation proposal of \$45,589. The Board approved this allocation request on May 03, 2021.

Exhibit 2 provides the totals and justifications for the one item in the proposal.

Major Purchase, Repair, & Maintenance Allocation Proposal

The Major Purchase, Repair & Maintenance fund is administered by the campus on behalf of the USU. This fund is used for major purchases, repairs, and replacements exceeding a total of \$100,000. The Board approved this allocation request on May 03, 2021.

We requested an allocation totaling \$174,130 which is a reduction from the 20-21 allocation proposal of \$362,551. The annual transfer³ to the Repair & Replacement Fund for 21-22 is projected to be \$1.25 million.

Exhibit 3 provides the totals and justifications for each item requested in the proposal.

Designated Reserves Allocation Proposal

The Board of Directors sets aside Designated Reserves⁴ for a specific purpose. We are requesting an allocation of \$787,540 which is an increase from the 20-21 proposal of \$520,683. **Exhibit 4** provides the details of the Designated Reserves Allocation Proposal.

Operating Budget Allocation Proposal

The University Student Union's 21-22 Budget Allocation Proposal totals \$17,966,035. The USU is proposing a breakeven Operating Budget which means that the total budget for revenue equals the total budget for expenditures. The summary of the Operating Budget Allocation Proposal is shown in **Exhibit 5.**

Where the Money Comes From

The projected increase in revenue is \$1,594,962 or 9.7%. Student union fees provide 88% of the operating revenue budget and non-student fee revenue accounts for 12% of the operating revenue budget.

All revenue categories are projected to increase with the exception of Rental Income. The decrease is attributable to the reduction in sublease revenue from campus entities that rent spaces in the USU. The Department of General Services (DGS) rent per square foot declined from \$2.55 per square foot to \$2.04 per square foot.

To be conservative, we are not projecting Food Service Commissions for 21-22 because there may not be any foodservice units open in the USU.

Student fee income is based on the most recent student headcount forecast⁵ made available by the campus. Decreases in student headcount have an adverse financial impact on student union fees. Decreases in student fees are managed by realigning expenditures with revenues during quarterly budget reviews. The following table summarizes the dollar and percentage variances in each Revenue category:

| REVENUE | 2020 | 2020-21 Adopted Budget | | 2021-22 Proposed Budget | | Variance | % Variance | |
|--------------------------|------|---------------------------|----|----------------------------|----|-----------|------------|--|
| Student Union Fees | \$ | 14,614,076 | \$ | 15,905,060 | \$ | 1,290,985 | 8.8% | |
| Food Service Commissions | \$ | - | \$ | - | \$ | - | 2 | |
| Rental Income | \$ | 637,812 | \$ | 565,876 | \$ | (71,936) | -11.3% | |
| Program Income | \$ | 260,293 | \$ | 311,936 | \$ | 51,643 | 19.8% | |
| SRC Income | \$ | 168,213 | \$ | 280,458 | \$ | 112,245 | 66.7% | |
| Interest Income | \$ | 69,549 | \$ | 84,516 | \$ | 14,967 | 21.5% | |
| Grant Revenue | \$ | 480,598 | \$ | 657,100 | \$ | 176,502 | 36.7% | |
| Miscellaneous Income | \$ | 170,533 | \$ | 191,089 | \$ | 20,556 | 12.1% | |
| Total Revenues | \$ | 16,401,074 | \$ | 17,996,035 | \$ | 1,594,962 | 9.7% | |

Where the Money Goes

The projected increase in expenditures is \$1,594,962 or 9.7%. Salaries & benefits comprise 65% of the expenditure budget and Operating Expenditures comprise 35% of the expenditure budget. Staff employees will not be receiving a general salary increase in 21-22 although Student Assistants employees will be eligible for merit increases.

The 20-21 Operating Budget was reduced by 10% due to the pandemic. The 21-22 Expenditure Budget essentially restores the 10% cut from 20-21. A 10% increase in expenditures is reasonable since the campus is in the process of implementing its repopulation plan. The following table summarizes the dollar and percentage variances in each Expenditure category:

| Expenditure Category | 2020-21 Adopted Budget | P | 2021-22 Proposed Budget | Variance \$ | Variance % |
|-----------------------------|------------------------------|----|----------------------------|-----------------|------------|
| Cost of Goods Sold | \$ 6,500 | \$ | 6,500.00 | \$ - | 0.0% |
| Salaries | \$ 4,996,960 | \$ | 5,215,350 | \$ 218,389 | 4.4% |
| Hourly | \$ 150,608 | \$ | 194,906 | \$ 44,298 | 29.4% |
| Student | \$ 3,154,664 | \$ | 3,593,834 | \$ 439,170 | 13.9% |
| Benefits | \$ 2,751,093 | \$ | 2,797,454 | \$ 46,361 | 1.7% |
| General Operating Expenses | \$ 318,610 | \$ | 330,237 | \$ 11,627 | 3.6% |
| Supplies & Services | \$ 1,680,657 | \$ | 2,079,042 | \$ 398,385 | 23.7% |
| Travel | \$ 3,475 | \$ | 156,030 | \$ 152,555 | 4390.1% |
| Utilities | \$ 1,089,580 | \$ | 1,174,055 | \$ 84,475 | 7.8% |
| Repairs & Maintenance | \$ 1,625,243 | \$ | 1,709,848 | \$ 84,605 | 5.2% |
| Fees & Charges | \$ 64,697 | \$ | 69,404 | \$ 4,707 | 7.3% |
| Reserves | \$ 329,909 | \$ | 404,504 | \$ 74,595 | 22.6% |
| Grants & Scholarships | \$ 74,424 | \$ | 75,099 | \$ 675 | 0.9% |
| Expendable Equipment | \$ 99,781 | \$ | 94,689 | \$ (5,092) | -5.1% |
| Amortization & Depreciation | \$ 153,976 | \$ | 164,065 | \$ 10,090 | 6.6% |
| Pension Related Charges | \$ (99,103) | \$ | (68,981) | \$ 30,122 | -30.4% |
| Total Expenditures | \$ 16,401,074 | \$ | 17,996,035 | \$ 1,594,962 | 9.7% |

Summary

Once adopted by the Board of Directors, the budget establishes the direction for the USU's programs and services for the coming fiscal year. It represents the synthesis of the Board of Directors' direction on how best to accomplish the USU's strategic priorities in accordance with available resources, policies, and sound financial and business practices. With this in mind, the review and adoption of the operating budget is one of your most important roles.

The 21-22 Operating Budget Proposal provides a ray of hope. These Allocation Proposals represent a turning point in the process of converting from a virtual campus to a campus where students once again will be able to enjoy in-person or virtual instruction, live on campus, purchase a hamburger at Burger King, and experience programs and services without the need of being tethered to an electronic device.

We strongly recommend that the Board adopt all of the 21-22 Allocation Proposals as presented.

We look forward to an exciting and dynamic 2021-22 fiscal year!

Respectfully Submitted,

Debidber

Debra L. Hammond Executive Director

Josph Cledy

Joseph Illuminate Associate Director, Accounting & Finance

EXHIBIT 1 – ADMINSTRATIVE CONTINGENCIES

| 31350 | Reserve for Technology Purchases | \$ 25,000 |
|-------|---|---------------|
| 33030 | PeopleDoc Software Implementation | \$ 15,800 |
| 33030 | Fulgent Therapeutics COVID Testing Kits | \$ 29,631 |
| 33030 | Human Resources Campus MOU Potential Price Increase | \$ 2,038 |
| 35030 | Reserve for COVID Supply Purchases | \$ 22,035 |
| 35050 | Semi-Permanent Tenting Solution for the South Patio | \$ 60,000 |
| | Total | \$ 154,504 |

EXHIBIT 2: CAPITAL OUTLAY ALLOCATION PROPOSAL

| No. | Dept No. | Dept Name | Requestor Name | Item Description | Fixed Asset Type Qty | | Base Cost | Contingency | Total Cost | |
|-----|----------|-----------|-----------------------|---------------------------|----------------------|-----------|-----------|-------------|------------|--|
| 1 | 31350 | TSS | A. Gonzales | Microsoft Surface Hub 2S* | Computer Peripherals | 1 | \$ 15,164 | \$ 1,516 | \$ 16,680 | |
| | | | | \$ 15,164 | \$ 1,516 | \$ 16,680 | | | | |

| | JUSTIFICATIONS |
|---|---|
| | Interactive Whiteboard for Project Collaboration |
| | Users can share files that they are working on and make instant revisions. Great for brainstorming ideas – users can write directly on the screen using the Surface Hub 2 Pen and saving the notes. It will convert the handwritten notes into text which can be edited at a later date. |
| 1 | • Movable – this unit is mobile so it can be moved to different meeting room locations. |
| | • Meetings – users can be either at their office or a remote location. |
| | □ Remote meeting participants have the sensation that they are in the room because the Hub Camera captures the room and conference participants in a full 100 degree view. |

*Note: This item was approved in 2020-21 fiscal year but was not purchased due to employees working remotely and not being able to utilize this device.

EXHIBIT 3: MAJOR PURCHASE, REPAIR & MAINTENANCE ALLOCATION PROPOSAL

| No. | Dept No. | Dept Name | Requestor Name | Item Description | | ise Cost | Contingency (10%) | Total Cost |
|-----|----------|-----------------|----------------|-----------------------------------|----|----------|-------------------|------------|
| 1 | 31071 | SRC Facilities | G. Rosales | Locker Room Bench Replacement | \$ | 117,500 | \$ 11,750 | \$ 129,250 |
| 2 | 31071 | SRC -Facilities | G. Rosales | Replacing Epoxy Floors in the SRC | \$ | 40,800 | \$ 4,080 | \$ 44,880 |
| | | | | Major R & R Total | \$ | 158,300 | \$ 15,830 | \$ 174,130 |

| | Justifications |
|---|---|
| 1 | The current SRC locker room benches were installed before the facility opened in 2012 and need replacement. Due to the frequent use of the locker rooms, there is visible chipping and delamination damage on the men's & women's locker room benches. Due to the design of the bench being one solid piece, the issue cannot be addressed without removing and replacing material for the entire bench. After meeting with LPA (Original architect for the facility), it was learned that this project involves removing the locker cabinets, uninstalling the existing bench material, installing the new bench material, and uninstalling the existing locker cabinets. |
| 2 | The epoxy flooring in the Student Recreation Center (SRC) locker rooms was installed during the construction of the facility in 2012. The epoxy in the shower area was replaced in 2017. This proposal is to replace the remainder of the of the epoxy outside of the shower area. Now, there is a visible delineation in the epoxy that separates the shower area from the rest of the locker rooms. The epoxy flooring in the locker room area shows obvious discoloration from the original to the newer flooring, This project also includes replacing the epoxy flooring in the Gender inclusive/family locker room. |

EXHIBIT 4: DESIGNATED RESERVES ALLOCATION PROPOSAL

| Designated Reserve Category | | Amount | Description | | | |
|--|----|---------|-------------------------------------|--|--|--|
| Salaries & Wages | \$ | 360,000 | General Salary Reserve* | | | |
| Employer Paid Payroll Taxes - Staff Salaries | \$ | 27,540 | Employer-Paid Payroll Tax Reserve** | | | |
| Retirement Health Benefits Plan Funding | \$ | 400,000 | RHBP Funding*** | | | |
| Total Reserves | \$ | 787,540 | | | | |

*The General Salary Reserve includes funds for potential salary reclassifications and bonuses as well as accrued vacation taken as cash (vacation advances).

**The Employer-Paid Payroll Tax Reserve is used to pay taxes on salaries and wages funded by the General Salary Reserve.

***The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2021-22 expenditure budget because the expense has already been incurred in previous fiscal years.

EXHIBIT 5: OPERATING BUDGET PROPOSAL

| University Student Union California State University, Northridge 2021-22 Operating Budget Proposal Statement of Activities | | | | | | | | | | | |
|---|------|-----------------------|-----|-------------------------|----|-----------|------------|--|--|--|--|
| REVENUE | 2020 | -21 Adopted Budget | Pro | 2021-22 posed Budget | 5 | Variance | % Variance | | | | |
| Student Union Fees | \$ | 14,614,076 | s | 15,905,060 | \$ | 1,290,985 | 8.8% | | | | |
| Food Service Commissions | \$ | - | s | - | \$ | - | - | | | | |
| Rental Income | s | 637,812 | 5 | 565,876 | \$ | (71,936) | -11.3% | | | | |
| Program Income | \$ | 260,293 | \$ | 311,936 | \$ | 51,643 | 19.8% | | | | |
| SRC Income | \$ | 168,213 | 5 | 280,458 | \$ | 112,245 | 66.7% | | | | |
| Interest Income | \$ | 69,549 | 5 | 84,516 | \$ | 14,967 | 21.5% | | | | |
| Grant Revenue | 5 | 480,598 | s | 657,100 | \$ | 176,502 | 36.7% | | | | |
| Miscellaneous Income | s | 170,533 | 5 | 191,089 | \$ | 20,556 | 12.1% | | | | |
| Total Revenues | \$ | 16,401,074 | \$ | 17,996,035 | \$ | 1,594,962 | 9.7% | | | | |
| EXPENDITURES | | | | | | | | | | | |
| | | 1.001.010 | | | | | | | | | |

| | and the second se | | | | | | |
|--------------------------------|---|-----------|----|-----------|----|----------|---------|
| Support Staff Salaries | \$ | 4,996,960 | 5 | 5,215,350 | \$ | 218,389 | 4.4% |
| Hourly Wages | \$ | 150,608 | s | 194,906 | \$ | 44,298 | 29.4% |
| Student Wages | 5 | 3,154,664 | S | 3,593,834 | \$ | 439,170 | 13.9% |
| Total Salaries & Wages | \$ | 8,302,232 | \$ | 9,004,089 | \$ | 701,857 | 8.5% |
| Benefits | s | 800 | 5 | 800 | \$ | | 0.0% |
| Retirement | S | 416,524 | \$ | 418,714 | \$ | 2,190 | 0.5% |
| Workers Compensation | \$ | 157,490 | s | 117,695 | \$ | (39,795) | -25.3% |
| Unemployment Compensation | \$ | 41,198 | 5 | 50,134 | \$ | 8,936 | 21.7% |
| Insurance Benefits | \$ | 1,015,484 | 5 | 1,059,954 | \$ | 44,471 | 4.4% |
| Vacation | \$ | - | \$ | - | \$ | - | - |
| Post Employment Insurance | \$ | 613,150 | 5 | 552,045 | \$ | (61,105) | -10.0% |
| Payroll Taxes | \$ | 501,049 | \$ | 525,293 | 5 | 24,244 | 4.8% |
| Staff Enrichment Reimbursement | \$ | 5,398 | 5 | 72,818 | \$ | 67,420 | 1249.0% |
| Benefits | \$ | 2,751,093 | \$ | 2,797,454 | \$ | 46,361 | 1.7% |

11,801,543 \$ 748,218

6.8%

| Total Salaries, Wages & Benefits | \$ | 11,053,325 | \$ |
|----------------------------------|----|------------|----|
|----------------------------------|----|------------|----|

| Net Surplus (Deficit) | \$ | (0) | \$ | 1 | \$ 0 | 0.0% |
|-----------------------------|----|------------|----|------------|-----------------|---------|
| Total Expenditures | \$ | 16,401,074 | \$ | 17,996,035 | \$ 1,594,962 | 9.7% |
| Total Operating Expenses | \$ | 5,347,748 | \$ | 6,194,492 | \$ 846,744 | 15.8% |
| Post-Retirement Expense | \$ | (99,103) | \$ | (68,981) | \$ 30,122 | -30.4% |
| Amortization & Depreciation | \$ | 153,976 | S | 164,065 | \$ 10,090 | 6.6% |
| Expendable Equipment | \$ | 99,781 | s | 94,689 | \$ (5,092) | -5.1% |
| Grants & Scholarships | S | 74,424 | s | 75,099 | \$ 675 | 0.9% |
| Reserves | \$ | 329,909 | 5 | 404,504 | \$ 74,595 | 22.6% |
| Fees & Charges | \$ | 64,697 | 5 | 69,404 | \$ 4,707 | 7.3% |
| Repairs & Maintenance | \$ | 1,625,243 | 5 | 1,709,848 | \$ 84,605 | 5.2% |
| Utilities | \$ | 1,089,580 | \$ | 1,174,055 | \$ 84,475 | 7.8% |
| Travel | \$ | 3,475 | 5 | 156,030 | \$ 152,555 | 4390.1% |
| Supplies & Services | \$ | 1,680,657 | s | 2,079,042 | \$ 398,385 | 23.7% |
| General Operating Expenses | \$ | 318,610 | \$ | 330,237 | \$ 11,627 | 3.6% |
| Cost of Goods Sold | \$ | 6,500 | 5 | 6,500 | \$ - | 0.0% |

ENDNOTES

¹The DSCR is a ratio that indicates if an auxiliary has the capacity to repay annual debt service on outstanding bonds. A 1.25 DSCR signifies that there is \$1.25 of net student fee revenue for each \$1.00 of annual debt service. A 1.25 ratio is the minimum DSCR the Chancellor's Office will accept for student unions.

²Administrative contingency reserves are defined as allocations for one-time purchases that will not be carried over into the subsequent fiscal year's budget.

³The purpose of the annual transfer to the Repair & Replacement Fund is to have financial resources available to replace major building facility systems (e.g., electrical, plumbing, heating, ventilation, and air conditioning) when the useful life of the building facility system has ended.

⁴Designated reserves are approved by the Board of Directors for a specific purpose (usually payroll and employee benefit-related items).

⁵The 21-22 fall/spring fee is \$311, and the corresponding summer fee is \$184. The projected fall/spring headcount for 21-22 is 36,826. The projected fall/spring headcount in the financial plan is 36,260.



UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE 2021-22 STRATEGIC PRIORITIES

- SA Priority 1: Business, Operational Practices, and Facilities: Grounded in the philosophy of continuous quality improvement and guided by assessment data, Student Affairs units will offer programs, services, and facilities that are student/client centered, effective and efficient, sustainable, collaborative in nature, and responsive to organizational and legal constraints.
 - **Goal 1.1:** To strategically relaunch USU facilities, programs, services, and the student employment experience as CSUN and the community transition from a virtual campus to a hybrid model in response to pandemic changes and protocols.
 - Strategy 1.1.1: Implement short and medium range plans based on a prioritized relaunch of the USU facilities, programs, services, and student employment experience. (Management Team/USU Staff)
 - **Outcome1.1.1:** Complete the recommended strategies from the USU's strategic relaunch plan based on the 2021-2022 timeline by June 30, 2022. Make adjustments as needed based on evolving information and regulations.
 - Assessment 1.1.1: Compare actual dates of the recommended strategies implementation to the forecasted timeline. Analyze the percentage of tasks completed by their due dates for the action plan by June 1, 2022. Assess student feedback regarding implemented changes throughout the year.
 - **Goal 1.2:** To continually improve and enhance USU facilities to provide the CSUN community and guests with quality facilities, equipment, and technology in support of student success efforts and to increase revenue-generating opportunities.
 - **Strategy 1.2.1:** Review the programming plan defining the scope, schedule, and budget for a potential renovation/construction project with campus leadership and determine the feasibility of moving the project forward. (Debra/Joe/Sam)
 - **Outcome 1.2.1:** A decision will be made whether to complete, delay or modify the project by September 1, 2021.
 - Assessment 1.2.1: Actual timeline for deciding on the project will be compared to projected timeline and analysis of budget estimation will be compared to actual budget available.
 - Strategy 1.2.2: Develop and execute a plan to initiate schematic design and obtain CSU Board of Trustee approval for the project. (Pending decision from Strategy 1.2.1) (Debra/Joe/Sam)

- **Outcome 1.2.2:** Complete 75% schematic design and present the USU renovation/construction project to the CSU Board of Trustee's for approval by Spring 2022.
 - Assessment 1.2.2: Actual timeline for completion of 75% schematic design and CSU approval will be compared to projected timeline.
- **Goal 1.3:** To offer a comprehensive campus recreation program that assists in student satisfaction and contributes to student persistence to graduation.
 - Strategy 1.3.1: Implement short- and long-range plans based on a prioritization of the Student Recreation Center (SRC) program review recommendations. (Kaila/SRC Program Review Team)
 - **Outcome 1.3.1:** Complete the ongoing recommended changes from the SRC Program Review based on the 2021-2022 timeline by June 30, 2022.
 - Assessment 1.3.1: Compare actual dates of the recommended changes implemented to the forecasted timeline. An analysis of the percentage of tasks completed by their due dates for the project and the action plan by June 1, 2022.
- SA Priority 4: Staff Development and Well-being: The capacity of the Division of Student Affairs to contribute to student and University success is directly linked to the capacity of the staff to perform at a high standard. Therefore, Student Affairs is committed to creating a work environment based upon clear and reasonable expectations, in which performance evaluation is constructive and developmental, that provides opportunity for continuing development of skills and abilities, that recognizes and expresses appreciation for the contributions of individuals and groups, and that encourages and facilitates physical, emotional, interpersonal, career, and spiritual well-being.
 - **Goal 4.1:** To enhance the knowledge, awareness and skills of USU staff as it relates to the understanding of cultural differences, justice, equity, diversity, inclusion and then have staff assist student employees and board members with learning about and managing diversity, inclusion, and intersectionality in the workplace.
 - **Strategy 4.1.1**: Implement culturally inclusive trainings and programs for USU staff, SAEs and the Board of Directors. (Freddie)
 - Outcome 4.1.1: Provide trainings and programs that enhance the following: (1) Individual Identity & Self-Awareness, (2) Diversity and Inclusion Knowledge, (3) Social Justice Advocacy Skills, and (4) Practice and Action. Programs and trainings will be guided by the need of the University Student Union staff, SAEs and Board of Directors and will develop a understanding of justices, diversity, and inclusion principles.
 - Assessment 4.1.1: A pre- and post-assessment will be conducted in August 2021 (Pre) and June 2022 (Post) to understand the collective growth in understanding of USU

Staff, SAEs and BOD members as it relates to justice, equity, diversity, and equity.

- SA Priority 5: Student Learning and Development: Student Affairs departments will establish learning outcomes for their programs and services. These outcomes will, when appropriate, complement the outcomes established for General Education and contribute to student achievement of the University outcomes desired for CSUN graduates. Assessment of learning outcomes will occur and the results used to guide program and service planning and budget decisions.
 - **Goal 5.1:** To provide learning-based student work experiences that support student readiness for post-college employment.
 - Strategy 5.1.1: Implement interventions that increase the percentage of USU Student Assistant Employees who take the National Association of Student Personnel Administrators (NASPA) Student Unions and Programming Survey. The annual survey supports the USU in determining the impact of the USU work experience on student employees as it pertains to their skill development in customer service, time management, leadership, teamwork, organizational skills, transferable career skills, skills relevant to academic majors, and skills to be used after graduation. (Sharon)
 - DLH needs to check this with Sharon it seems very low sent message in MS teams. She is verifying,
 - **Outcome 5.1.1:** At least 50% of USU Student Assistant Employees will complete the 2022 NASPA survey. Results will be presented to the Management Team and Board of Directors by June 30, 2022.
 - Assessment 5.1.1: Compare FY '21 interventions/response rates with FY '21 interventions/response rates.
 - **Goal 5.2:** To utilize the USU Student Employment Program as a high impact practice and a retention influence on student achievement and success.
 - Strategy 5.2.1: Collaborate with Institutional Research to examine student success outcomes associated with the USU student employment program. (Sharon)
 - **Outcome 5.2.1:** Present a preliminary report of findings to the Management Team by June 30, 2022.
 - Assessment 5.2.1: Institutional Research will data mine USU student employment records that include wages, job titles, employment duration, graduation rates, program assessments, employability rubrics and self-assessment findings.



UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE BOARD OF DIRECTORS MEETING

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: May 03, 2021

TOPIC: 2021-22 Capital Outlay Allocation Proposal

ISSUE: Approval of the 2021-22 Capital Outlay Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to approve the 2021-22 Capital Outlay Allocation Proposal in the amount of \$16,680.00

FISCAL IMPACT: \$16,680.00

BACKGROUND:

Capital outlay or fixed assets are defined as a single item with a value greater than \$5,000 that has a useful life of more than one year and can be used in a productive capacity in the USU. The Capital Outlay Allocation Proposal is separate from the Operating Budget Proposal. The committee reviews the Capital Outlay Allocation Proposal prior to consideration for approval at a subsequent Finance Committee meeting.

A 10% contingency is added to the base cost of each item in order to allow for potential price increases.

This proposal was approved at the Board of Directors Meeting on May 03, 2021.

ATTACHMENT(S):

- 1. 2021-22 Capital Outlay Allocation Proposal
- 2. Microsoft Surface Hub 2S Images

UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE BOARD OF DIRECTORS MEETING

If you have any questions, please contact:

| Board Member/Committee Chair: | Jacob Akopnik, Committee Chair jacob.akopnik.127@my.csun.edu |
|-------------------------------|---|
| | Jassmine Guerrero, Committee Co-Chair jassmine.guerrero.418@my.csun.edu |
| Staff Member: | Joe Illuminate, Associate Director, USU A&F joe.illuminate@csun.edu; x6492 |

University Student Union Capital Outlay 2021-22

| No. | Dept No. | Dept Name | Requestor Name | Item Description | Fixed Asset Type | Qty | Base Cost | Contingency | Total Cost |
|-----|----------|-----------|----------------|---------------------------|----------------------|------------|-----------|-------------|------------|
| 1 | 31350 | TSS | A. Gonzales | Microsoft Surface Hub 2S* | Computer Peripherals | 1 | \$ 15,164 | \$ 1,516 | \$ 16,680 |
| | | | | | Capital Ou | tlay Total | \$ 15,164 | \$ 1,516 | \$ 16,680 |

| | JUSTIFICATIONS |
|---|---|
| | Interactive Whiteboard for Project Collaboration |
| | Users can share files that they are working on and make instant revisions. Great for brainstorming ideas – users can write directly on the screen using the Surface Hub 2 Pen and saving the notes. It will convert the handwritten notes into text which can be edited at a later date. |
| 1 | • Movable – this unit is mobile so it can be moved to different meeting room locations. |
| | • Meetings – users can be either at their office or a remote location. |
| | □ Remote meeting participants have the sensation that they are in the room because the Hub Camera captures the room and conference participants in a full 100 degree view. |

*Note: This item was approved in 2020-21 fiscal year but was not purchased due to employees working remotely and not being able to utilize this device.

UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE BOARD OF DIRECTORS MEETING

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: May 03, 2021

TOPIC: 2021-22 Major Purchases, Repairs, & Replacements Allocation Proposal

ISSUE: Approval of the 2021-22 Major Purchases, Repairs, & Replacements Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to approve the 2021-22 Major Purchases, Repairs, & Replacements Allocation Proposal in the amount of \$174,130.00

FISCAL IMPACT: \$174,130.00

BACKGROUND:

The funding source for major repairs and replacements is the USU's Repair and Replacement fund (53501) administered by the campus on behalf of the USU. Expenditures from this fund are recorded in the University's accounting records.

The committee reviews the Major Purchases, Repairs, & Replacements Allocation Proposal prior to consideration for approval at a subsequent Finance Committee meeting. A 10% contingency is added to the base cost of each item in order to allow for potential price increases.

The following change has occurred to the proposal since the last time it was discussed by the committee:

1. The replacement of the epoxy for the SRC floors is being recategorized from Administrative Contingency to a Major Repair & Replacement item because the replacing of the epoxy is part of the SRC Locker Bench Replacement Project.

UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE BOARD OF DIRECTORS MEETING

This proposal was approved at the Board of Directors Meeting on May 03, 2021.

ATTACHMENT(S):

- 1. 2021-22 Major Purchases, Repairs, & Replacements Allocation Proposal
- 2. Locker Room Bench Replacement Project Image
- 3. Epoxy for the SRC floors Project Image

If you have any questions, please contact:

Board Member/Committee Chair:Jacob Akopnik, Committee Chair
jacob.akopnik.127@my.csun.eduJassmine Guerrero, Committee Co-Chair
jassmine.guerrero.418@my.csun.eduStaff Member:Joe Illuminate, Associate Director, USU A&F
joe.illuminate@csun.edu; x6492

University Student Union Major Purchase & R & R 2021-22

| No. | Dept No. | Dept Name | Requestor Name | Item Description | B | Base Cost | Co | ntingency (10%) | Т | otal Cost |
|-----|----------|-----------------|----------------|-----------------------------------|----|-----------|----|-----------------|----|-----------|
| 1 | 31071 | SRC Facilities | G. Rosales | Locker Room Bench Replacement | \$ | 117,500 | \$ | 11,750 | \$ | 129,250 |
| 2 | 31071 | SRC -Facilities | G. Rosales | Replacing Epoxy Floors in the SRC | \$ | 40,800 | \$ | 4,080 | \$ | 44,880 |
| | | | | Major R & R Total | \$ | 158,300 | \$ | 15,830 | \$ | 174,130 |

| | Justifications |
|---|---|
| | The current SRC locker room benches were installed before the facility opened in 2012 and need replacement. Due to the frequent use of the locker rooms, there is visible chipping and delamination damage on the men's & women's locker room benches. |
| 1 | Due to the design of the bench being one solid piece, the issue cannot be addressed without removing and replacing material for the entire bench. After meeting with LPA (Original architect for the facility), it was learned that this project involves removing the locker cabinets, uninstalling the existing bench material, installing the new bench material, and uninstalling the existing locker cabinets. |
| 2 | The epoxy flooring in the Student Recreation Center (SRC) locker rooms was installed during the construction of the facility in 2012. The epoxy in the shower area was replaced in 2017. This proposal is to replace the remainder of the of the epoxy outside of the shower area. Now, there is a visible delineation in the epoxy that separates the shower area from the rest of the locker rooms. The epoxy flooring in the locker room area shows obvious discoloration from the original to the newer flooring, This project also includes replacing the epoxy flooring in the Gender inclusive/family locker room. |

UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE BOARD OF DIRECTORS MEETING

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION _ X ___ OR DISCUSSION ___ (PLEASE CHECK ONE)

MEETING DATE: June 07, 2021

TOPIC: 2021-22 Budget Allocation Proposals

ISSUE: Approval of the 2021-22 Designated Reserves and Operating Budget Allocation Proposals

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to approve the following Budget Allocation Proposals

- 1. Designated Reserves Proposal in the amount of \$787,540.
- 2. Operating Budget Proposal with projected revenues and expenditures in the amount of \$17,996,035.

FISCAL IMPACT:

- \$787,540 Designated Reserves Allocation Proposal
- \$17,996,035 Operating Budget Allocation Proposal

BACKGROUND:

- 1. Designated Reserves Allocation Proposal
 - a. \$360,000 General Salary Reserve
 - b. \$27,540 Employer Paid Payroll Tax Reserve
 - c. \$400,000 Retirement Health Benefits Plan (RHBP) Funding

UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE BOARD OF DIRECTORS MEETING

- 2. Operating Budget Allocation Proposal
 - a. \$17,996,035 Total Revenue
 - b. \$17,996,035 Total Operating Expenditures
 - c. \$0 Change in Net Assets (Breakeven)

These proposals were recommended for approval at the Finance Committee Meeting on June 01, 2021.

ATTACHMENT(S):

- 3. 2021-22 Budget Message PowerPoint
- 4. 2021-22 Budget Message
 - a. Page 32 & Page 37 Designated Reserves Allocation Proposal
 - b. Page 32 & Page 38 Operating Budget Allocation Proposal

If you have any questions, please contact:

| Board Member/Committee Chair: | Jacob Akopnik, Committee Chair jacob.akopnik.127@my.csun.edu |
|-------------------------------|---|
| | Jassmine Guerrero, Committee Co-Chair jassmine.guerrero.418@my.csun.edu |
| Staff Member: | Joe Illuminate, Associate Director, USU A&F joe.illuminate@csun.edu; x6492 |

University Student Union California State University, Northridge Designated Reserves Allocation Proposal 2021-22

| Designated Reserve Category | A | Amount | Description |
|--|----|---------|-------------------------------------|
| Salaries & Wages | \$ | 360,000 | General Salary Reserve* |
| Employer Paid Payroll Taxes - Staff Salaries | \$ | 27,540 | Employer-Paid Payroll Tax Reserve** |
| Retirement Health Benefits Plan Funding | \$ | 400,000 | RHBP Funding*** |
| Total Reserves | \$ | 787,540 | |

*The General Salary Reserve includes funds for potential salary reclassifications and bonuses as well as accrued vacation taken as cash (vacation advances).

**The Employer-Paid Payroll Tax Reserve is used to pay taxes on salaries and wages funded by the General Salary Reserve.

***The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2021-22 expenditure budget because the expense has already been incurred in previous fiscal years.

| | T | niversity Stu | dent | t Union | | | |
|----------------------------------|------|----------------------|------|---|----|-------------|------------|
| | | · · · | | | | | |
| | | | | ty, Northridg | e | | |
| | | 2 Operating 1 | | | | | |
| | | Statement of | Act | ivities | | | |
| | 2020 |)-21 Adopted | | 0001.00 | | | |
| REVENUE | 2020 | Budget | Der | 2021-22 | | \$ Variance | % Variance |
| | | 0 | | oposed Budget | | | |
| Student Union Fees | \$ | 14,614,076 | \$ | 15,905,060 | \$ | 1,290,985 | 8.8 |
| Food Service Commissions | \$ | - | \$ | - | \$ | - | |
| Rental Income | \$ | 637,812 | \$ | 565,876 | \$ | (71,936) | -11.3 |
| Program Income | \$ | 260,293 | \$ | 311,936 | \$ | 51,643 | 19.8 |
| SRC Income | \$ | 168,213 | \$ | 280,458 | \$ | 112,245 | 66.7 |
| Interest Income | \$ | 69,549 | \$ | 84,516 | \$ | 14,967 | 21.5 |
| Grant Revenue | \$ | 480,598 | \$ | 657,100 | \$ | 176,502 | 36.7 |
| Miscellaneous Income | \$ | 170,533 | \$ | 191,089 | \$ | 20,556 | 12.1 |
| Total Revenues | \$ | 16,401,074 | \$ | 17,996,035 | \$ | 1,594,962 | 9.7 |
| EXPENDITURES | | | | | | | |
| Support Staff Salaries | \$ | 4,996,960 | \$ | 5,215,350 | \$ | 218,389 | 4.4 |
| Hourly Wages | \$ | 150,608 | \$ | 194,906 | \$ | 44,298 | 29.4 |
| Student Wages | \$ | 3,154,664 | \$ | 3,593,834 | \$ | 439,170 | 13.9 |
| Total Salaries & Wages | \$ | 8,302,232 | \$ | 9,004,089 | \$ | 701,857 | 8.5 |
| i our ourres a ruges | Ψ | 0,002,202 | Ψ | 3,001,003 | Ŷ | 101,001 | 0.0 |
| Benefits | \$ | 800 | \$ | 800 | \$ | - | 0.0 |
| Retirement | \$ | 416,524 | \$ | 418,714 | \$ | 2,190 | 0.5 |
| Workers Compensation | \$ | 157,490 | \$ | 117,695 | \$ | (39,795) | -25.3 |
| Unemployment Compensation | \$ | 41,198 | \$ | 50,134 | \$ | 8,936 | 21.7 |
| Insurance Benefits | \$ | 1,015,484 | \$ | 1,059,954 | \$ | 44,471 | 4.4 |
| Vacation | \$ | - | \$ | - | \$ | - | 1.1 |
| Post Employment Insurance | \$ | 613,150 | \$ | 552,045 | \$ | (61,105) | -10.0 |
| Pavroll Taxes | \$ | 501.049 | \$ | 525,293 | \$ | 24,244 | 4.8 |
| Staff Enrichment Reimbursement | \$ | 5,398 | \$ | 72,818 | \$ | 67,420 | 1249.0 |
| Benefits | \$ | 2,751,093 | \$ | 2,797,454 | \$ | 46,361 | 1.7 |
| | Ŷ | _, | Ŷ | _,. , , , , , , , , , , , , , , , , , , | Ŷ | 10,001 | |
| Γotal Salaries, Wages & Benefits | \$ | 11,053,325 | \$ | 11,801,543 | \$ | 748,218 | 6.8 |
| | - | | | | | | |
| Cost of Goods Sold | \$ | 6,500 | \$ | 6,500 | \$ | - | 0.0 |
| General Operating Expenses | \$ | 318,610 | \$ | 330,237 | \$ | 11,627 | 3. |
| upplies & Services | \$ | 1,680,657 | \$ | 2,079,042 | \$ | 398,385 | 23.2 |
| Travel | \$ | 3,475 | \$ | 156,030 | \$ | 152,555 | 4390.1 |
| Jtilities | \$ | 1,089,580 | \$ | 1,174,055 | \$ | 84,475 | 7.8 |
| Repairs & Maintenance | \$ | 1,625,243 | \$ | 1,709,848 | \$ | 84,605 | 5.2 |
| ees & Charges | \$ | 64,697 | \$ | 69,404 | \$ | 4,707 | 7.3 |
| Reserves | \$ | 329,909 | \$ | 404,504 | \$ | 74,595 | 22.0 |
| Grants & Scholarships | \$ | 74,424 | \$ | 75,099 | \$ | 675 | 0.9 |
| Expendable Equipment | \$ | 99,781 | \$ | 94,689 | \$ | (5,092) | -5.1 |
| Amortization & Depreciation | \$ | 153,976 | \$ | 164,065 | \$ | 10,090 | 6.0 |
| Post-Retirement Expense | \$ | (99,103) | | (68,981) | \$ | 30,122 | -30.4 |
| Fotal Operating Expenses | \$ | 5,347,748 | \$ | 6,194,492 | \$ | 846,744 | 15.8 |
| Total Expenditures | \$ | 16,401,074 | \$ | 17,996,035 | \$ | 1,594,962 | 9.7 |
| - om Expenditureo | Ψ | | -φ- | <u> </u> | Ψ | 1,001,002 | |
| Net Surplus (Deficit) | \$ | (0) | \$ | | \$ | 0 | 0.0 |



Department Summary Proposed Budget 2021-22



DEPARTMENT :

| Account Number | Description | Adoj | 2020-21 pted Budget | | 2021-22 osed Budget | (Prop | ance \$ osed to pted) | Variance % (Proposed to Adopted) |
|-------------------|---------------------------------|---------|------------------------|----------|------------------------|---------|-----------------------------|--|
| | | | REVENUE | | | | | |
| 503401 | Private Contributions | \$ | - | \$ | - | \$ | - | |
| 503801 | Indirect Cost Recovery | \$ | 133,798 | \$ | 129,904 | \$ | (3,894) | -2.9 |
| 503802 | Indirect Cost Rec - Campus Svc | \$ | - | \$ | 5,100 | \$ | 5,100 | |
| 503803 | Indirect Cost Rec - Custodial | \$ | 4,200 | \$ | 17,400 | \$ | 13,200 | 314.39 |
| 503804 | Indirect Cost Rec - Linen | \$ | 6,000 | \$ | 12,000 | \$ | 6,000 | 100.09 |
| 503805 | Indirect Cost Rec - Personnel | \$ | 21,000 | \$ | 21,000 | \$ | - | 0.00 |
| 503806 | Indirect Cost Rec - Utilities | \$ | 4,455 | \$ | 4,455 | \$ | - | 0.0 |
| 503807 | Equipment Recovery Income | \$ | 50 | \$ | 50 | \$ | - | 0.0 |
| 504830 | Sales - Brunch | \$ | - | \$ | - | \$ | - | |
| 504838 | Member Discounts | \$ | - | \$ | - | \$ | - | |
| 508892 | Investment Income Realized G L | \$ | - | \$ | - | \$ | - | |
| 508894 | Investment Income Unrlized G L | \$ | - | \$ | - | \$ | - | |
| 508897 | Interest Income Bank | \$ | 69,549 | \$ | 84,516 | \$ | 14,967 | 21.5 |
| 580003 | Gain/Loss on Disp Fixed Assets | \$ | - | \$ | - | \$ | - | |
| 580850 | Rental Income - Equipment | \$ | | \$ | | \$ | - | |
| 580851 | Equipment Income - ASI | \$ | 3.600 | \$ | 3.600 | \$ | - | 0.0 |
| 580852 | Equipment Income - Cht Students | \$ | 5,400 | \$ | 5,400 | \$ | - | 0.0 |
| 580853 | Equipment Income - CSUN Depts | \$ | 5,850 | \$ | 5,850 | \$ | - | 0.0 |
| 580854 | Equipment Income - Off Campus | \$ | 1,395 | \$ | 1,000 | \$ | (395) | -28.3 |
| 580855 | Equipment Income - USU Co-Spon | \$ | - | \$ | - | \$ | - | 2010 |
| 580856 | Rental Income - Facility | \$ | 501,500 | \$ | 448,280 | \$ | (53,220) | -10.6 |
| 580857 | Facility Income - ASI | \$ | 600 | \$ | 600 | \$ | - | 0.0 |
| 580858 | Facility Income - Cht Students | \$ | 11.085 | \$ | 11.971 | \$ | 886 | 8.0 |
| <u>580859</u> | Facility Income - CSUN Depts | \$ | 54,239 | \$ | 64,725 | \$ | 10,486 | <u>19.3</u> |
| 580860 | Facility Income - Off Campus | \$ | 51,017 | \$ | 19,899 | \$ | (31,118) | -61.0 |
| 580861 | Facility Income - USU Co-Spons | \$ | - | \$ | - | \$ | - | 0.110 |
| 580862 | Facility Income - Vendor | \$ | 3,075 | \$ | 3,500 | \$ | 425 | 13.8 |
| 580863 | Rental Income - Lockers | \$ | 2.971 | \$ | 2.850 | \$ | (121) | -4.1 |
| 580864 | Rental Income-Towels | \$ | 2.320 | \$ | 1,960 | \$ | (360) | -15.5 |
| 580865 | Pool Pass Fee | \$ | 1,150 | \$ | 2,330 | \$ | 1,180 | 102.6 |
| 580866 | Program Income | \$ | 3.230 | \$ | 3,230 | \$ | - | 0.0 |
| 580867 | Fitness Program Income | \$ | 18,185 | \$ | 20,895 | \$ | 2,710 | 14.9 |
| 580868 | Personal Training Prog Income | \$ | 12,145 | \$ | 15,000 | \$ | 2,855 | 23.5 |
| 580869 | Summer & Sports Camp Income | \$ | 257,063 | \$ | 308,706 | \$ | 51,643 | 20.0 |
| 580870 | Intramurals Income | \$ | 3,650 | φ \$ | 3,650 | \$ | - | 0.0 |
| 580872 | Membership Income | \$ | 114,142 | \$ | 229.773 | \$ | 115.631 | 101.3 |
| 580873 | Guest Pass Income | \$ | 9,650 | φ \$ | - | \$ | (9,650) | -100.0 |
| 580874 | Fee Income | \$ | 5,000 | \$ | | \$ | (3,000) | 100.0 |
| 580875 | Fee Refund | \$ | | Ψ \$ | | Ψ \$ | - | |
| 580878 | Miscellaneous Income | \$ | 1,080 | \$ | 1,230 | \$ | 150 | 13.9 |
| 580883 | Rental Income - Non Operating | ¢ | 1,000 | \$ \$ | 1,200 | | 1,000 | 10.0 |
| 580885 | Sales - Non Taxable | ې \$ | - | φ \$ | - | φ S | 1,000 | |
| 580886 | Sales - Taxable | \$ | 4,000 | φ \$ | 4,000 | \$ | - | 0.0 |
| 580888 | Commission Income | \$ | 7,000 | Ψ \$ | - | \$ | | 0.0 |
| 580898 | Cash Overages/Shortages | پ \$ | - | φ \$ | - | \$ | - | |
| 580900 | Other Income - Taxable | \$ | - | φ \$ | - | Ψ \$ | - | |
| 580900 | Student Union Fees | پ \$ | - 14,614,076 | φ \$ | - 15,905,060 | \$ | - 1,290,985 | 8.8 |
| 580910 | Grant Revenue | \$ | 480,598 | φ Q | 657,100 | Ф \$ | 176,502 | 36.7 |
| 000010 | Total Revenue | | 16,401,074 | φ \$ | 17,996,035 | | ,594,962 | 9.7 |

| | | EXPENSES | | | |
|--------|---------------------------|-----------------|-----------------|----------------|--------|
| 601120 | Hourly | \$ 150,608 | \$ 194,906 | \$ 44,298 | 29.4% |
| 601300 | Support Staff Salaries | \$ 4,996,960 | \$ 5,215,350 | \$ 218,389 | 4.4% |
| 601303 | Student Assistant | \$ 3,154,664 | \$ 3,593,834 | \$ 439,170 | 13.9% |
| 603005 | Retirement | \$ 416,524 | \$ 418,714 | \$ 2,190 | 0.5% |
| 603007 | Workers Compensation | \$ 157,490 | \$ 117,695 | \$ (39,795) | -25.3% |
| 603010 | Unemployment Compensation | \$ 41,198 | \$ 50,134 | \$ 8,936 | 21.7% |
| 603030 | Insurance Benefits | \$ 1,015,484 | \$ 1,059,954 | \$ 44,471 | 4.4% |
| 603031 | Vacation | \$ | \$ | \$ | - |
| 603032 | Sick Accrual Payout | \$ - | \$ - | \$ - | - |



Department Summary Proposed Budget 2021-22



DEPARTMENT :

| Account Number | Description | | 2020-21 oted Budget | 2021-22 Proposed Budget | Variance \$ (Proposed to Adopted) | Variance % (Proposed to Adopted) |
|-------------------|--|----------|------------------------|----------------------------|---|--|
| | | | REVENUE | | | |
| 603121 | Post Employment Insurance | \$ | 613,150 | \$ 552,045 | \$ (61,105) | -10.0% |
| 603890 | Benefits Tsfrd - Pooled | \$ | 800 | \$ 800 | \$ - | 0.0% |
| 603895 | Payroll Taxes | \$ | 501,049 | \$ 525,293 | \$ 24,244 | 4.8% |
| 603896 | Staff Enrichment Reimbursement | \$ | 5,398 | \$ 72,818 | \$ 67,420 | 1249.0% |
| Subtot | al Salaries & Benefits | \$ | 11,053,325 | \$ 11,801,543 | \$ 748,218 | 6.8% |
| 570906 | Transfers In from University | \$ | - | \$ - | \$ - | - |
| 580003 | Gain/Loss on Disp Fixed Assets | \$ | - | \$ - | \$ - | - |
| 601844 | Interpreters | \$ | 2,856 | \$ 10,566 | \$ 7,710 | 270.0% |
| 604892 | Communications-Cell Phones | \$ | 102,497 | \$ 142,656 | \$ 40,159 | 39.2% |
| 605001 | Electricity | \$ | 775,669 | \$ 835,188 | \$ 59,519 | 7.7% |
| 605002 | Gas | \$ | 131,253 | \$ 118,743 | \$ (12,509) | -9.5% |
| 605004 606004 | Water | \$ | 80,161 | \$ 77,467 | \$ (2,694) \$ 105,305 | -3.4% |
| 607033 | Travel Capital-Construction Other | \$ \$ | 1,650 | \$ 106,955 \$ 1,500 | \$ 105,305 \$ - | 6382.1% 0.0% |
| 609005 | Oth Student Scholarships/Grants | \$ | 74,424 | \$ 75,099 | \$ 675 | 0.0% |
| 613001 | Contractual Services | \$ | 257,250 | \$ 251,633 | \$ (5,617) | -2.2% |
| 613010 | Audit Services | \$ | 31.305 | \$ 31,400 | \$ 95 | 0.3% |
| 613804 | Technology Contractual Svcs | \$ | 229.863 | \$ 222,253 | \$ (7,610) | -3.3% |
| 613805 | Legal Services | \$ | 23,500 | \$ 23,500 | \$ - | 0.0% |
| 613807 | Management Services | \$ | - | \$ - | \$ - | - |
| 613808 | Personnel Services | \$ | 29,101 | \$ 36,881 | \$ 7,780 | 26.7% |
| 613809 | Payroll Services | \$ | 91,501 | \$ 69,551 | \$ (21,951) | -24.0% |
| 613810 | Security | \$ | - | \$ - | \$ - | - |
| 613815 | Pest Control Services | \$ | 8,625 | \$ 9,600 | \$ 975 | 11.3% |
| 613816 | Sanitation Services | \$ | 35,888 | \$ 38,092 | \$ 2,204 | 6.1% |
| 616802 | Desk/Lap/Peripherals under \$5k | \$ | 37,593 | \$ 35,000 | \$ (2,593) | -6.9% |
| 616816 | Software License Fees | \$ | 8,000 | \$ 23,996 | \$ 15,996 | 200.0% |
| 617805 | Parking | \$ | 4,000 | \$ 8,750 | \$ 4,750 | 118.8% |
| 619801 | Equipment Less \$5k | \$ | 62,188 | \$ 59,689 | \$ (2,499) | -4.0% |
| 660001 660002 | Postage and Freight | \$ | 3,487 | \$ 3,420 \$ - | \$ (67) \$ - | -1.9% |
| 660002 | Printing Interest Charges-Others | \$ | - | \$ - \$ - | \$ - \$ - | |
| 660009 | Training Professional Development | \$ | 74,436 | \$ 99.173 | \$ 24,738 | 33.2% |
| 660010 | Insurance Premium Expense | \$ | 106,172 | \$ 106,724 | \$ 552 | 0.5% |
| 660017 | Advertising & Promo Publications | \$ | 18.989 | \$ 18.989 | \$ - | 0.0% |
| 660040 | Bad Debt Expense | \$ | - | \$ - | \$ - | 0.070 |
| 660061 | Building Maintenance | \$ | - | \$ 49,095 | \$ 49,095 | - |
| 660062 | Custodial Services | \$ | 1,177,461 | \$ 1,218,616 | \$ 41,156 | 3.5% |
| 660094 | Depreciation on Leasehold Impr | \$ | 56,038 | \$ 50,766 | \$ (5,271) | -9.4% |
| 660095 | Depreciation on Equipment | \$ | 93,998 | \$ 113,299 | \$ 19,301 | 20.5% |
| 660098 | Depreciation on Intangible Assets | \$ | 3,940 | \$ - | \$ (3,940) | -100.0% |
| 660552 | COS - Non Food | \$ | 6,500 | \$ 6,500 | \$ - | 0.0% |
| 660805 | Books | \$ | 600 | | \$ - | 0.0% |
| 660807 | Subscription | \$ | 27,217 | \$ 27,665 | | 1.6% |
| 660810 | Workshops & Conference Fees | \$ | 1,825 | \$ 49,075 | \$ 47,250 | |
| 660812 | Other Rentals | \$ | 43,135 | \$ 43,803 | | 1.5% |
| 660813 | Hospitality | \$ | 2,010 | \$ 2,810 | | 39.8% |
| 660814 660815 | Building Supplies | \$ | 135,066 | \$ 183,833 | \$ 48,767 | 36.1% |
| 660815 | Custodial Supplies Program Food Costs | \$ | - 20,459 | \$ - \$ 29,637 | \$- \$9,178 | - 44.9% |
| 660825 | Equipment Repairs | ۵ ۶ | 187,519 | \$ 29,037 \$ 129,928 | \$ 9,178 \$ (57,591) | -30.7% |
| 660826 | R & M Sports & Fitness Equipment | ۵ ۶ | 36,725 | \$ 129,920 \$ 36,725 | \$ (57,591) \$ - | -30.7% |
| 660829 | Licensing Fees | \$ | 4,138 | \$ 4,138 | \$ (0) | 0.0% |
| 660831 | Handling Fees | \$ | - | \$ - | \$ - | 0.070 |
| 660834 | University Dept Support | \$ | 35,000 | \$ 35,000 | \$ - | 0.0% |
| 660835 | Taxes & Licenses | \$ | 280 | \$ 2,913 | \$ 2,633 | 940.4% |
| 660841 | Program Costs | \$ | 526,366 | | | 25.1% |
| 660842 | Recruitment | \$ | 7,482 | \$ 10,055 | | 34.4% |
| 660880 | Memberships | \$ | 19,059 | \$ 19,534 | \$ 475 | 2.5% |
| 660883 | Credit Card Processing Fees | \$ | 23,679 | \$ 23,262 | | -1.8% |
| 660884 | Bank Charges and NSF | \$ | 1,600 | \$ 4,091 | \$ 2,491 | 155.7% |



Department Summary Proposed Budget 2021-22

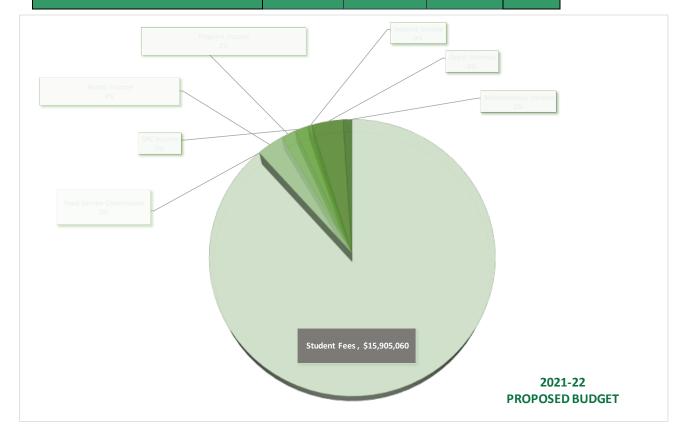


DEPARTMENT :

| Account Number | Description | Ado | 2020-21 pted Budget | Pro | 2021-22 pposed Budget | (P | ariance \$ roposed to Adopted) | Variance % (Proposed to Adopted) |
|-------------------|---------------------------------|-----|------------------------|-----|--------------------------|----|--------------------------------------|--|
| | | | REVENUE | | | | | |
| 660901 | Office Supplies | \$ | 47,239 | \$ | 49,339 | \$ | 2,100 | 4.4% |
| 660902 | Computer Supplies | \$ | 57,875 | \$ | 35,870 | \$ | (22,005) | |
| 660905 | Operational Supplies | \$ | 107,998 | \$ | 100,237 | \$ | (7,761) | |
| 660906 | Operational Supplies EE Uniform | \$ | 26,042 | \$ | 30,850 | \$ | 4,808 | |
| 660907 | Operational Supplies - Towels | \$ | 12,660 | \$ | 7,470 | \$ | (5,190) | -41.0% |
| 660913 | Marketing | \$ | 70,000 | \$ | 67,000 | \$ | (3,000) | |
| 660915 | Professional Services | \$ | 96,454 | \$ | 365,072 | \$ | 268,618 | |
| 660920 | Subcontractor Svcs-University | \$ | 54,212 | \$ | 54,212 | \$ | - | 0.0% |
| 660960 | R & M - Outdoor Pools | \$ | 35,689 | \$ | 35,689 | \$ | 0 | 0.0% |
| 660961 | R & M - Outdoor Field | \$ | 6,770 | \$ | 6,770 | \$ | - | 0.0% |
| 660966 | Referendum Expense | \$ | - | \$ | - | \$ | - | |
| 660967 | Penalties-Late Fees | \$ | - | \$ | - | \$ | - | |
| 660968 | Admin Contingency | \$ | 79,909 | \$ | 154,504 | \$ | 74,595 | 93.4% |
| 660971 | Operating Reserves | \$ | 250,000 | \$ | 250,000 | \$ | - | 0.0% |
| 660978 | Tuition-Books | \$ | - | \$ | - | \$ | - | |
| 660997 | Post-Retirement Expense | \$ | (99, 103) | \$ | (68,981) | \$ | 30,122 | -30.4% |
| Subtota | l Operating Expenditures | \$ | 5,347,748 | \$ | 6,194,492 | \$ | 846,744 | 15.8 |
| 3 | otal Expenditures | \$ | 16,401,074 | \$ | 17,996,035 | \$ | 1,594,962 | 9.7 |

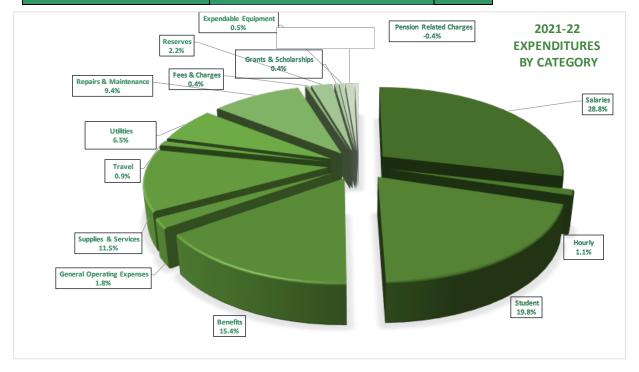
| Net Financial Activity | \$ | (0) \$ | (0) \$ | | -100.0% |
|------------------------|----|--------|--------|--|---------|
|------------------------|----|--------|--------|--|---------|

| Operat | ting Budget P | ropo | sal | | | |
|--------|---|--|---|--|---|--|
| | | | | | | |
| \$ | 14,614,076 | \$ | 15,905,060 | \$ | 1,290,985 | 8.8% |
| \$ | - | \$ | - | \$ | - | |
| \$ | 637,812 | \$ | 565,876 | \$ | (71,936) | -11.3% |
| \$ | 260,293 | \$ | 311,936 | \$ | 51,643 | 19.8% |
| \$ | 168,213 | \$ | 280,458 | \$ | 112,245 | 66.7% |
| \$ | 69,549 | \$ | 84,516 | \$ | 14,967 | 21.5% |
| \$ | 480,598 | \$ | 657,100 | \$ | 176,502 | 36.7% |
| \$ | 170,533 | \$ | 191,089 | \$ | 20,556 | 12.1% |
|) | S S \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | S 14,614,076 \$ 637,812 \$ 260,293 \$ 168,213 \$ 69,549 \$ 480,598 | S 14,614,076 S \$ \$ 637,812 \$ \$ \$ 637,812 \$ \$ \$ 637,812 \$ \$ \$ 637,812 \$ \$ \$ 637,812 \$ \$ \$ 637,812 \$ \$ \$ 637,812 \$ \$ \$ 637,812 \$ \$ \$ 637,812 \$ \$ \$ 640,293 \$ \$ \$ 69,549 \$ \$ \$ 480,598 \$ | S 14,614,076 \$ 15,905,060 \$ - \$ - \$ \$ 637,812 \$ 565,876 \$ 280,458 \$ 168,213 \$ 280,458 \$ 69,549 \$ 84,516 \$ 480,598 \$ 657,100 \$ - \$ | S 14,614,076 S 15,905,060 S \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | S 14,614,076 \$ 15,905,060 \$ 1,290,985 \$< |





| Cost of Goods Sold | S | 6,500 | \$ 6,500.00 | \$ - | 0.0% |
|-----------------------------|----|-----------|-----------------|---------------|---------|
| Salaries | \$ | 4,996,960 | \$ 5,215,350 | \$ 218,389 | 4.4% |
| Hourly | \$ | 150,608 | \$ 194,906 | \$ 44,298 | 29.4% |
| Student | \$ | 3,154,664 | \$ 3,593,834 | \$ 439,170 | 13.9% |
| Benefits | \$ | 2,751,093 | \$ 2,797,454 | \$ 46,361 | 1.7% |
| General Operating Expenses | \$ | 318,610 | \$ 330,237 | \$ 11,627 | 3.6% |
| Supplies & Services | \$ | 1,680,657 | \$ 2,079,042 | \$ 398,385 | 23.7% |
| Travel | \$ | 3,475 | \$ 156,030 | \$ 152,555 | 4390.1% |
| Utilities | \$ | 1,089,580 | \$ 1,174,055 | \$ 84,475 | 7.8% |
| Repairs & Maintenance | \$ | 1,625,243 | \$ 1,709,848 | \$ 84,605 | 5.2% |
| Fees & Charges | \$ | 64,697 | \$ 69,404 | \$ 4,707 | 7.3% |
| Reserves | \$ | 329,909 | \$ 404,504 | \$ 74,595 | 22.6% |
| Grants & Scholarships | \$ | 74,424 | \$ 75,099 | \$ 675 | 0.9% |
| Expendable Equipment | \$ | 99,781 | \$ 94,689 | \$ (5,092) | -5.1% |
| Amortization & Depreciation | \$ | 153,976 | \$ 164,065 | \$ 10,090 | 6.6% |
| Pension Related Charges | \$ | (99,103) | \$ (68,981) | \$ 30,122 | -30.4% |
| | | | | | |



| | Op | erating Buo | udent Union dget Proposa y Departme | al | | | | |
|------------|-----------------------------------|-------------|---|----|--------------------------|----|------------|------------|
| Department | Description | 202 | 0 21 Adopted Budget | Pr | 2021 22 oposed Budget | 5 | 8 Variance | % Variance |
| 31020 | Pride Center | \$ | 297,946 | \$ | 330,494 | \$ | 32,549 | 10.9% |
| 31030 | Veterans Resource Center | \$ | 272,864 | \$ | 271,484 | \$ | (1,381) | -0.5% |
| 31040 | Diversity and Inclusion | \$ | 464,951 | \$ | 594,911 | \$ | 129,961 | 28.0% |
| 31050 | Dream Center | \$ | 267,686 | \$ | 314,271 | \$ | 46,585 | 17.4% |
| 31070 | SRC-Administration | \$ | 199,168 | \$ | 206,356 | \$ | 7,188 | 3.6% |
| 31071 | SRC-Facilities | \$ | 390,375 | \$ | 426,628 | \$ | 36,253 | 9.3% |
| 31072 | SRC-Intramurals | \$ | 312,820 | \$ | 360,830 | \$ | 48,010 | 15.3% |
| 31073 | SRC-Fitness & Wellness | \$ | 679,005 | \$ | 723,908 | \$ | 44,903 | 6.6% |
| 31074 | SRC-Membership Services | \$ | 387,505 | \$ | 436,872 | \$ | 49,366 | 12.7% |
| 31075 | SRC-Aquatics | \$ | 429,223 | \$ | 475,897 | \$ | 46,675 | 10.9% |
| 31076 | SRC Wellness Center | \$ | 227,665 | \$ | 224,867 | \$ | (2,799) | -1.2% |
| 31077 | SRC Fitness Programs | \$ | 232,465 | \$ | 280,942 | \$ | 48,477 | 20.9% |
| 31090 | USU Events | \$ | 571,522 | \$ | 688,446 | \$ | 116,925 | 20.5% |
| 31250 | Summer Camp | \$ | 236,207 | \$ | 237,608 | \$ | 1,401 | 0.6% |
| 31300 | Computer Labs | \$ | 303,002 | \$ | 302,386 | \$ | (616) | -0.2% |
| 31350 | Technology Support Services | \$ | 764,077 | \$ | 803,886 | \$ | 39,810 | 5.2% |
| 31600 | Marketing | \$ | 963,351 | \$ | 1,078,248 | \$ | 114,897 | 11.9% |
| 32080 | USU Reserves | \$ | 550,591 | \$ | 792,044 | \$ | 241,453 | 43.9% |
| 33010 | Accounting & Finance | \$ | 1,251,408 | \$ | 1,286,889 | \$ | 35,481 | 2.8% |
| 33020 | Administration | \$ | 815,314 | \$ | 1,045,627 | \$ | 230,313 | 28.2% |
| 33030 | Human Resources | \$ | 738,105 | \$ | 849,635 | \$ | 111,530 | 15.1% |
| 33040 | Operations | \$ | 242,411 | \$ | 441,635 | \$ | 199,224 | 82.2% |
| 33050 | Guest Services | \$ | 72,093 | \$ | 72,981 | \$ | 888 | 1.2% |
| 33080 | Board of Directors | \$ | 205,541 | \$ | 156,596 | \$ | (48,945) | -23.8% |
| 33200 | Commercial Leased | \$ | 169,997 | \$ | 177,070 | \$ | 7,073 | 4.2% |
| 35030 | Maintenance | \$ | 4,056,123 | \$ | 4,156,143 | \$ | 100,020 | 2.5% |
| 35050 | USU Reservations & Event Services | \$ | 1,299,660 | \$ | 1,259,381 | \$ | (40,279) | -3.1% |
| | Total Expenses | \$ | 16,401,074 | \$ | 17,996,035 | \$ | 1,594,962 | 9.7% |

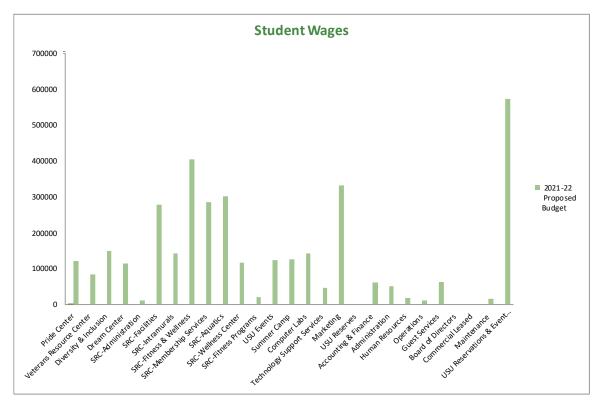


University Student Union Operating Budget Proposal Expenditures by Department

| Department | Description | 2020 2 | 1 Adopted Budget | Pr | 2021 22 oposed Budget | \$ Variance | % Variance |
|------------|-----------------------------------|--------|---------------------|----|--------------------------|-----------------|------------|
| 31020 | Pride Center | \$ | 297,946 | \$ | 330,494 | \$ 32,549 | 10.9% |
| 31030 | Veterans Resource Center | \$ | 272,864 | \$ | 271,484 | \$ (1,381) | -0.5% |
| 31040 | Diversity and Inclusion | \$ | 464,951 | \$ | 594,911 | \$ 129,961 | 28.0% |
| 31050 | Dream Center | \$ | 267,686 | \$ | 314,271 | \$ 46,585 | 17.4% |
| 31070 | SRC-Administration | \$ | 199,168 | \$ | 206,356 | \$ 7,188 | 3.6% |
| 31071 | SRC-Facilities | \$ | 390,375 | \$ | 426,628 | \$ 36,253 | 9.3% |
| 31072 | SRC-Intramurals | \$ | 312,820 | \$ | 360,830 | \$ 48,010 | 15.3% |
| 31073 | SRC-Fitness & Wellness | \$ | 679,005 | \$ | 723,908 | \$ 44,903 | 6.6% |
| 31074 | SRC-Membership Services | \$ | 387,505 | \$ | 436,872 | \$ 49,366 | 12.7% |
| 31075 | SRC-Aquatics | \$ | 429,223 | \$ | 475,897 | \$ 46,675 | 10.9% |
| 31076 | SRC Wellness Center | \$ | 227,665 | \$ | 224,867 | \$ (2,799) | -1.2% |
| 31077 | SRC Fitness Programs | \$ | 232,465 | \$ | 280,942 | \$ 48,477 | 20.9% |
| 31090 | USU Events | \$ | 571,522 | \$ | 688,446 | \$ 116,925 | 20.5% |
| 31250 | Summer Camp | \$ | 236,207 | \$ | 237,608 | \$ 1,401 | 0.6% |
| 31300 | Computer Labs | \$ | 303,002 | \$ | 302,386 | \$ (616) | -0.2% |
| 31350 | Technology Support Services | \$ | 764,077 | \$ | 803,886 | \$ 39,810 | 5.2% |
| 31600 | Marketing | \$ | 963,351 | \$ | 1,078,248 | \$ 114,897 | 11.9% |
| 32080 | USU Reserves | \$ | 550,591 | \$ | 792,044 | \$ 241,453 | 43.9% |
| 33010 | Accounting & Finance | \$ | 1,251,408 | \$ | 1,286,889 | \$ 35,481 | 2.8% |
| 33020 | Administration | \$ | 815,314 | \$ | 1,045,627 | \$ 230,313 | 28.2% |
| 33030 | Human Resources | \$ | 738,105 | \$ | 849,635 | \$ 111,530 | 15.1% |
| 33040 | Operations | \$ | 242,411 | \$ | 441,635 | \$ 199,224 | 82.2% |
| 33050 | Guest Services | \$ | 72,093 | \$ | 72,981 | \$ 888 | 1.2% |
| 33080 | Board of Directors | \$ | 205,541 | \$ | 156,596 | \$ (48,945) | -23.8% |
| 33200 | Commercial Leased | \$ | 169,997 | \$ | 177,070 | \$ 7,073 | 4.2% |
| 35030 | Maintenance | \$ | 4,056,123 | \$ | 4,156,143 | \$ 100,020 | 2.5% |
| 35050 | USU Reservations & Event Services | \$ | 1,299,660 | \$ | 1,259,381 | \$ (40,279) | -3.1% |
| | Total Expenses | \$ | 16,401,074 | \$ | 17,996,035 | \$ 1,594,962 | 9.7% |

University Student Union Operating Budget Proposal Student Wages

| Dept | Dept Name | 2020-21 Adopted Budget | 2021-22 Proposed Budget | \$ Variance | % Variance |
|-------|-----------------------------------|------------------------------|-------------------------------|----------------|------------|
| 31020 | Pride Center | \$ 99,903 | \$ 120,584 | \$ 20,681 | 20.7% |
| 31030 | Veterans Resource Center | \$ 83,844 | \$ 84,142 | \$ 298 | 0.4% |
| 31040 | Diversity & Inclusion | \$ 63,799 | \$ 148,962 | \$ 85,163 | 133.5% |
| 31050 | Dream Center | \$ 79,800 | \$ 114,439 | \$ 34,639 | 43.4% |
| 31070 | SRC-Administration | \$ 7,560 | \$ 11,700 | \$ 4,140 | 54.8% |
| 31071 | SRC-Facilities | \$ 235,211 | \$ 278,686 | \$ 43,475 | 18.5% |
| 31072 | SRC-Intramurals | \$ 169,605 | \$ 142,567 | \$ (27,038) | -15.9% |
| 31073 | SRC-Fitness & Wellness | \$ 391,988 | \$ 403,751 | \$ 11,763 | 3.0% |
| 31074 | SRC-Membership Services | \$ 239,688 | \$ 285,910 | \$ 46,222 | 19.3% |
| 31075 | SRC-Aquatics | \$ 256,324 | \$ 300,787 | \$ 44,463 | 17.3% |
| 31076 | SRC-Wellness Center | \$ 116,564 | \$ 115,703 | \$ (861) | -0.7% |
| 31077 | SRC-Fitness Programs | \$ 20,974 | \$ 20,974 | \$ - | 0.0% |
| 31090 | USU Events | \$ 93,330 | \$ 124,440 | \$ 31,110 | 33.3% |
| 31250 | Summer Camp | \$ 114,816 | \$ 126,648 | \$ 11,832 | 10.3% |
| 31300 | Computer Labs | \$ 137,159 | \$ 142,411 | \$ 5,252 | 3.8% |
| 31350 | Technology Support Services | \$ 45,502 | \$ 45,502 | \$ - | 0.0% |
| 31600 | Marketing | \$ 248,208 | \$ 332,816 | \$ 84,608 | 34.1% |
| 32080 | USU Reserves | \$ - | \$ - | \$ - | - |
| 33010 | Accounting & Finance | \$ 67,069 | \$ 61,624 | \$ (5,445) | -8.1% |
| 33020 | Administration | \$ 55,842 | \$ 50,321 | \$ (5,521) | -9.9% |
| 33030 | Human Resources | \$ 7,930 | \$ 19,444 | \$ 11,514 | 145.2% |
| 33040 | Operations | \$ - | \$ 11,340 | \$ 11,340 | - |
| 33050 | Guest Services | \$ 58,939 | \$ 62,189 | \$ 3,250 | 5.5% |
| 33080 | Board of Directors | \$ - | \$ - | \$ - | - |
| 33200 | Commercial Leased | \$ - | \$ - | \$ - | - |
| 35030 | Maintenance | \$ 15,900 | \$ 15,900 | \$ - | 0.0% |
| 35050 | USU Reservations & Event Services | \$ 544,709 | \$ 572,996 | \$ 28,287 | 5.2% |
| | Total Student Wages | \$ 3,154,664 | \$ 3,593,834 | \$ 439,170 | 13.9% |



University Student Union Operating Budget Proposal Student Hours & Wages

| Department | Dept Description | Proposed Student Hours | Proposed Student Wages | Avg. Hourly/Rate |
|------------|-----------------------------------|---------------------------|---------------------------|---------------------|
| 31020 | Pride Center | 7,841 | \$ 120,584 | \$ 15.38 |
| 31030 | Veterans Resource Center | 5,498 | \$ 84,142 | \$ 15.30 |
| 31040 | Diversity & Inclusion | 9,862 | \$ 148,962 | \$ 15.10 |
| 31050 | Dream Center | 7,454 | \$ 114,439 | \$ 15.35 |
| 31070 | SRC-Administration | 720 | \$ 11,700 | \$ 16.25 |
| 31071 | SRC-Facilities | 17,908 | \$ 278,686 | \$ 15.56 |
| 31072 | SRC-Intramurals | 9,291 | \$ 142,567 | \$ 15.34 |
| 31073 | SRC-Fitness & Wellness | 25,844 | \$ 403,751 | \$ 15.62 |
| 31074 | SRC-Membership Services | 18,512 | \$ 285,910 | \$ 15.44 |
| 31075 | SRC-Aquatics | 18,341 | \$ 300,787 | \$ 16.40 |
| 31076 | SRC-Wellness Center | 7,470 | \$ 115,703 | \$ 15.49 |
| 31077 | SRC-Fitness Programs | 1,335 | \$ 20,974 | \$ 15.71 |
| 31090 | Programs | 8,160 | \$ 124,440 | \$ 15.25 |
| 31250 | Summer Camp | 8,352 | \$ 126,648 | \$ 15.16 |
| 31300 | Computer Labs | 9,257 | \$ 142,411 | \$ 15.38 |
| 31350 | Technology Support Services | 2,889 | \$ 45,502 | \$ 15.75 |
| 31600 | Marketing | 21,824 | \$ 332,816 | \$ 15.25 |
| 33010 | Accounting & Finance | 4,005 | \$ 61,624 | \$ 15.39 |
| 33020 | Administration | 3,248 | \$ 50,321 | \$ 15.49 |
| 33030 | Human Resources | 1,275 | \$ 19,444 | \$ 15.25 |
| 33040 | Operations | 720 | \$ 11,340 | \$ 15.75 |
| 33050 | Guest Services | 4,091 | \$ 62,189 | \$ 15.20 |
| 33080 | Board of Directors | - | \$ - | \$ - |
| 33200 | Commercial Leased | - | \$ - | \$ - |
| 35030 | Facilities Maintenance | 1,060 | \$ 15,900 | \$ 15.00 |
| 35050 | USU Reservations & Event Services | 37,065 | \$ 572,996 | \$ 15.46 |
| | Total Student Hours & Wages | 232,022 | \$ 3,593,834 | \$ 15.49 |

UNIVERSITY STUDENT UNION 2021-22 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND

| ACCOUNT | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------|---|--------------------------|-------------------------|----------|------------------------|--------------|-----------|------------|--------------------|-----------|----------------|-------------|-------------|----------|------------|--------------------------|---------|----------------------------|-----------|----------|-------------------------|------------------------------|--------------|---------------|----------------------|------------|--------------|-----------------|
| necco on i | | 2021-22 | 31020 | 31030 | 31040 | 31050 | 31070 | 31071 | 31072 3 | 1073 | 31074 | 31075 | 31076 | 31077 | 31090 | 31250 | 31300 | 31350 | 31600 | 32080 | 33010 | 33020 33030 | 33040 | 33050 | 33080 | 33200 | 35030 | 35050 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Account | Descr pt on | | Pr de Center | | Dvers y& | Dream Center | SRC Adm n | 606 F | SRC ntramura s | tness and | SRC Membersh p | coc | SRC We ness | | USU Events | | Ter | echno ogy | | Reserves | Account ng & | Adm n st a on Human Resou ce | | | Board o | | Ma n enance | USU RES |
| Account | Description | Proposed Budge | Pr de Center | VRC | D vers y& Inc us on | Dream Center | SKCAdmin | SRC Fac es | SKC ntramura s W | | | SKC Aqua CS | | Programs | USU Events | Summer Camp 0 | Suppo | echno ogy port Services | Ma ket ng | Reserves | Account ng & Finance | Administra on Human Resource | s Operations | Gues Services | Board o Directors | Leased | man enance | USU RES |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | REVENUE | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 503401 | Private Contributions | | - | | - | - | | - | - | - | - | - | | - | | - | - | - | | - | | - | | | - | - | - | - |
| 503801 | Indirect Cost Recovery | 129,904 | | | - | - | - | - | 1,500 | - | - | 13,200 | - | - | | - | - | - | - | - | 11,653 | 26,248 | | | - | - | 46,478 | - |
| 503802 | Indirect Cost Rec - Campus Svc Indirect Cost Rec - Custodial | 5,100 | | | - | - | | - | - | - | - | - | | - | | - | - | - | - | - | | - | | | - | - | - | 5,100 17,400 |
| 503803 | Indirect Cost Rec - Custodial | 17,400 | | | - | - | | - | - | - | - | - | | - | | - | - | - | - | - | | - | | | - | - | - | 12,000 |
| 503804 | Indirect Cost Rec - Personnel | 21,000 | | | | | | | | | | - | | | | | | | | | | | | | - | - | | 21,000 |
| 503806 | Indirect Cost Rec - Utilities | 4,455 | | | | - | | | | - | | - | | - | | - | - | | - | - | | _ | | | - | - | - | 4,455 |
| 503807 | Equipment Recovery Income | 50 | | - | - | - | | | - | - | 50 | - | | - | | - | - | | - | - | | - | - | | - | - | - | |
| 504830 | Sales - Brunch | | - | - | - | - | | | - | - | - | - | | - | | - | - | | - | - | | - | - | | - | - | - | - |
| 504838 | Member Discounts | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - | - |
| 508892 | Investment Income Realized G L | - | - | | - | - | - | - | - | - | - | - | - | - | | - | - | - | - | - | | - | | | - | - | - | - |
| 508894 | Investment Income Unrlized G L | - | - | | - | - | - | - | - | - | - | - | - | - | | - | - | - | | - | | - | - | | - | - | - | - |
| 508897 | Interest Income Bank | 84,516 | | | - | - | | | - | - | - | - | | - | | - | - | | | - | 84,516 | - | | | - | - | - | - |
| 580003 | Gain/Loss on Disp Fixed Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | | | - | - | - | - |
| 580850 | Rental Income - Equipment | - | - | | - | - | | - | - | - | - | - | | - | | - | - | - | | - | | - | | | - | - | - | - |
| 580851 | Equipment Income - ASI | 3,600 | | | - | - | | - | - | - | - | - | | - | | - | - | - | | - | | | | | - | - | - | 3,600 |
| 580852 | Equipment Income - Cht Students | 5,400 | | | - | - | | - | - | - | - | - | | - | | - | - | - | - | - | | - | - | | - | - | - | 5,400 |
| 580853 580854 | Equipment Income - CSUN Depts | 5,850 | | | - | - | | - | - | - | - | - | | - | | - | - | - | - | - | | - | | | - | - | - | 5,850 |
| 580855 | Equipment Income - Off Campus Equipment Income - USU Co-Spon | 1,000 | - | | - | - | | - | - | - | - | - | | - | | - | - | - | - | - | | - | | | - | - | - | 1,000 |
| 580855 | Rental Income - Facility | 448,280 | | | | | | | 450 | | | - | | | | | | | | | | | | | - | 447,830 | | |
| 580857 | Facility Income - ASI | 446,280 | | | | | | | 430 | | | - | | | | | | | | | | | | | - | 447,030 | | 600 |
| 580858 | Facility Income - Cht Students | 11,971 | | - | - | - | - | 1,471 | - | - | - | - | - | - | - | - | - | | - | - | - | - | - | | - | - | - | 10,500 |
| 580859 | Facility Income - CSUN Depts | 64,725 | | - | - | - | | 4,725 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - | 60,000 |
| 580860 | Facility Income - Off Campus | 19,899 | - | - | - | - | - | 16,899 | - | - | - | - | - | - | - | - | - | - | | - | | - | - | | - | - | - | 3,000 |
| 580861 | Facility Income - USU Co-Spons | - | - | | - | - | | - | - | - | - | - | - | - | | - | - | - | - | - | | - | | | - | - | - | - |
| 580862 | Facility Income - Vendor | 3,500 | - | | - | - | - | - | - | - | - | - | - | - | | - | - | - | | - | | - | - | | - | - | - | 3,500 |
| 580863 | Rental Income - Lockers | 2,850 | | | - | - | | | - | - | 2,850 | - | | - | | - | - | | | - | | - | | | - | - | - | - |
| 580864 | Rental Income-Towels | 1,960 | | - | - | - | - | - | - | - | 1,960 | - | - | - | - | - | - | - | | - | - | - | | | - | - | - | - |
| 580865 | Pool Pass Fee | 2,330 | | | | - | | | - | - | - | 2,330 | | - | | - | | | | - | | - | | | | - | - | - |
| 580866 | Program Income | 3,230 | | | - | - | | - | 3,230 | - | - | - | | - | | - | - | - | | - | | - | | | - | - | - | |
| 580867 | Fitness Program Income | 20,895 | | | - | - | | - | - | - | - | 19,895 | | 1,000 | | | - | - | | - | | | | | - | - | - | |
| 580868 | Personal Training Prog Income | 15,000 308,706 | | | - | - | | - | - | 15,000 | - | - | | - | | - | - | - | - | - | | - | - | | - | - | - | |
| 580869 580870 | Summer & Sports Camp Income | 308,706 | | | - | - | | - | 3,650 | - | - | - | | - | | 308,706 | - | | - | - | | - | | | - | - | - | |
| 580872 | Intramurals Income Membership Income | 229,773 | | | | - | | | 3,000 | - | 229,602 | | 171 | - | | - | | | | - | | - | | | | - | | |
| 580873 | Guest Pass Income | 223,113 | | | | | | | | | 223,002 | | 1/1 | | | | | | | | | | | | | | | |
| 580874 | Fee Income | | | - | | - | | | - | - | - | - | - | - | | - | - | - | - | - | | - | | | - | - | - | - |
| 580875 | Fee Refund | | - | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - | - |
| 580878 | Miscellaneous Income | 1,230 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | 1,230 |
| 580883 | Rental Income - Non Operating | 1,000 | - | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | - | - | - | 1,000 |
| 580885 | Sales - Non Taxable | | | | | - | | | - | - | - | - | - | - | | - | - | | | - | | - | - | | - | - | - | - |
| 580886 | Sales - Taxable | 4,000 | - | | - | - | - | - | - | - | 4,000 | - | - | - | | - | - | | - | - | | - | | | - | - | - | - |
| 580888 | Commission Income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | | | - | - | - | - |
| 580898 | Cash Overages/Shortages | - | - | - | - | - | | - | - | - | - | - | | - | - | - | - | - | - | - | - | | | | - | - | - | - |
| 580900 | Other Income - Taxable | - | - | | - | - | | - | - | - | - | - | | - | | - | | - | - | - | - | - | | | - | - | - | |
| 580910 | Student Union Fees | 15,905,060 | | | 326 736 | - | | - | - | - | - | - | | - | | - | | - | - | - | 15,905,060 | - | | | - | | - | |
| 580916 | Grant Revenue | 657,100 \$ 17,996,035 | | | \$ 326,736 | | | \$ 23,096 | \$ 8,830 \$ | - 15,000 | \$ 238,462 | - | \$ 171 | \$ 1,000 | | \$ 308,706 \$ | - | - | - | - | \$ 16,001,229 | \$ 26,248 \$ | · [· | · · · | - | - | \$ 46,478 \$ | 155,635 |
| | Tota Revenue | \$ 17,996,035 | \$ 30,825 \$ | , | \$ 326,736 | \$ 330,364 | ÷ | \$ 23,096 | \$ <u>8,830</u> \$ | 15,000 | \$ 238,462 | \$ 35,425 | \$ 171 | \$ 1,000 | <u> </u> | \$ 308,706 \$ | \$ | | \$ | , | \$ 16,001,229 | <u> </u> | <u>,</u> | \$ | , | \$ 447,830 | → 46,478 \$ | 155,635 |
| | EXPENDITURES | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 601120 | Hourly | 194,906 | 10,416 | | - | - 1 | | - | - | -1 | - | 25,571 | 6,960 | 113,999 | | - | - | - 1 | - | - | | - 37,96 | 0 | 1 | - | | | |
| 601300 | Support Staff Salaries | 5,215,350 | 104,502 | 102,097 | 256,594 | 107,941 | 102,125 | 51,652 | 128,398 | 190,589 | 59,941 | 57,095 | | 62,938 | 159,860 | - | 57,095 | 240,034 | 355,826 | 360,000 | 577,636 | 499,271 360,15 | 0 78,618 | 3 - | 43,000 | - | 833,070 | 366,976 |
| 601303 | Student Assistant | 3,593,834 | | 84,142 | 148,962 | | 11,700 | | 142,567 | 403,751 | 285,910 | 300,787 | | | 124,440 | 126,648 | 142,411 | 45,502 | | - | 61,624 | | | | - | - | 15,900 | 572,996 |
| 603005 | Retirement | 418,714 | | 5,105 | 16,346 | 5,397 | 11,234 | 5,682 | 11,025 | 9,529 | 5,395 | 6,280 | 5,994 | 6,923 | 11,812 | - | 6,280 | 25,899 | 39,141 | - | 59,333 | | | 3 - | 2,150 | | 72,541 | 18,709 |
| 603007 | Workers Compensation | 117,695 | 3,528 | 2,886 | 1,603 | 2,566 | 641 | 6,093 | 9,621 | 10,262 | 6,735 | 7,376 | 6,414 | 7,376 | 3,528 | 3,848 | 3,528 | 1,924 | 9,621 | - | 4,169 | 2,886 2,24 | 5 321 | 1 1,283 | 321 | - | 4,810 | 14,111 |

| | 601303 Student Assistant | 3,593,834 | 120,584 | 84,142 | 148,962 | 114,439 | 11,700 | 278,686 | 142,567 | 403,751 | 285,910 | 300,787 | 115,703 | 20,974 | 124,440 | 126,648 | | 45,502 | 332,816 | - | 61,624 | 50,321 | 19,444 | 11,340 | 62,189 | - | - | 15,900 | 572,996 |
|---|--|------------------|---------|------------|---------------|--------------|--------|------------|---------|------------|---------|---------------|---------|---------|------------|---------------|-------|----------|---------|---------------|---------|---------|------------|------------|-----------|--------|--------|---------|--------------|
| Image: Marriane description 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 | 603005 Retirement | 418,714 | 8,966 | 5,105 | 16,346 | 5,397 | 11,234 | 5,682 | 11,025 | 9,529 | 5,395 | 6,280 | 5,994 | 6,923 | 11,812 | - | 6,280 | 25,899 | 39,141 | - | 59,333 | 41,904 | 36,814 | 6,253 | - | 2,150 | - | 72,541 | 18,709 |
| Image: Marrial method 1.00 1.00 0.00 0.00 0.00 </td <td>603007 Workers Compensation</td> <td>117,695</td> <td>3,528</td> <td>2,886</td> <td>1,603</td> <td>2,566</td> <td>641</td> <td>6,093</td> <td>9,621</td> <td>10,262</td> <td>6,735</td> <td>7,376</td> <td>6,414</td> <td>7,376</td> <td>3,528</td> <td>3,848</td> <td>3,528</td> <td>1,924</td> <td>9,621</td> <td>-</td> <td>4,169</td> <td>2,886</td> <td>2,245</td> <td>321</td> <td>1,283</td> <td>321</td> <td>-</td> <td>4,810</td> <td>14,111</td> | 603007 Workers Compensation | 117,695 | 3,528 | 2,886 | 1,603 | 2,566 | 641 | 6,093 | 9,621 | 10,262 | 6,735 | 7,376 | 6,414 | 7,376 | 3,528 | 3,848 | 3,528 | 1,924 | 9,621 | - | 4,169 | 2,886 | 2,245 | 321 | 1,283 | 321 | - | 4,810 | 14,111 |
| | 603010 Unemployment Compensation | 50,134 | 1,503 | 1,229 | 683 | 1,093 | 273 | 2,595 | 4,098 | 4,371 | 2,869 | 3,142 | 2,732 | 3,142 | 1,503 | 1,639 | 1,503 | 820 | 4,098 | - | 1,776 | 1,229 | 956 | 137 | 546 | 137 | - | 2,049 | |
| < | 603030 Insurance Benefits | 1,059,954 | 18,091 | 17,572 | 27,954 | 18,561 | 9,463 | 8,785 | 26,258 | 18,327 | 9,299 | 28,611 | 281 | 26,869 | 46,681 | - | 9,310 | 85,970 | 74,661 | - | 140,938 | 76,743 | 82,934 | 9,335 | - | 9,272 | - | 248,008 | 66,033 |
| Math Math< | 603031 Vacation | - | - | - | - | - | - | - | - | - | | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Member Membe | 603032 Sick Accrual Payout | - | - | - | - | - | - | - | - | - | | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Member law | 603121 Post Employment Insurance | 552,045 | 14,920 | 14,920 | 22,380 | 14,920 | 7,460 | 7,460 | 14,920 | 22,380 | 7,460 | 7,460 | 7,460 | 7,460 | 22,380 | - | 7,460 | 22,380 | 44,760 | - | 67,141 | 37,300 | 44,760 | 7,460 | - | 7,460 | - | 96,981 | 44,760 |
| Description | 603890 Benefits Tsfrd - Pooled | 800 | - | - | - | - | - | - | - | - | | - | - | - | | - | - | - | - | - | - | - | 800 | - | - | - | - | - | - |
| black black <td>603895 Payroll Taxes</td> <td>525,293</td> <td>12,529</td> <td>10,419</td> <td>24,247</td> <td>11,805</td> <td>8,175</td> <td>12,591</td> <td>14,242</td> <td>27,096</td> <td>13,449</td> <td>15,648</td> <td>8,705</td> <td>14,186</td> <td>16,087</td> <td>3,926</td> <td>8,783</td> <td>19,773</td> <td>37,538</td> <td>27,540</td> <td>46,099</td> <td>39,754</td> <td>31,058</td> <td>6,366</td> <td>1,928</td> <td>3,290</td> <td>-</td> <td>64,223</td> <td>45,837</td> | 603895 Payroll Taxes | 525,293 | 12,529 | 10,419 | 24,247 | 11,805 | 8,175 | 12,591 | 14,242 | 27,096 | 13,449 | 15,648 | 8,705 | 14,186 | 16,087 | 3,926 | 8,783 | 19,773 | 37,538 | 27,540 | 46,099 | 39,754 | 31,058 | 6,366 | 1,928 | 3,290 | - | 64,223 | 45,837 |
| <tr< td=""><td>603896 Staff Enrichment Reimbursement</td><td>72,818</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>72,818</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr<> | 603896 Staff Enrichment Reimbursement | 72,818 | - | - | - | - | - | - | - | - | | - | - | - | | - | - | - | - | - | - | - | 72,818 | - | - | - | - | - | - |
| 9000 | Subtotal Salaries & Benefits | \$ 11,801,543 \$ | 295,038 | \$ 238,370 | \$ 498,770 \$ | 276,721 \$ 1 | | \$ 373,544 | | 686,307 \$ | | \$ 451,970 \$ | | 263,866 | \$ 386,290 | \$ 136,062 \$ | | 2,302 \$ | 898,462 | \$ 387,540 \$ | | 749,409 | \$ 689,940 | \$ 119,829 | \$ 65,946 | 65,629 | | | \$ 1,135,432 |
| 00144 0145 0 0.10 0 | 570906 Transfers In from University | - | - | - | - | - | - | - | - | - | | - | - | - | | - | - | - | - | | - | - | - | - | | - | - | - | - |
| 00144 0145 0149 0149 0149 0 | 580003 Gain/Loss on Disp Fixed Assets | - | - | - | - | - | - | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 0 0 0 0 0 0 0 0 | | 10.566 | - | - | 9,366 | 1.200 | - | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90000 901000 9010000 9010000 9010000 < | | | - | - | - | - | - | - | - | - | - | - | - | - | - | 189 | - 1 | 142,467 | - | - | - | - | - | - | - | - | - | - | - |
| 9000 | | | - | - | - | - | - | - | - | - | | - | - | - | - | 3,761 | - | - | - | - | - | - | - | - | - | - | 50,706 | 780.721 | - |
| 9000 9010 | 605002 Gas | | - | - | - | - | - | - | - | - | | - | - | - | - | | - | - | - | - | - | - | - | - | - | - | | 110.999 | - |
| | 605004 Water | | - | - | - | - | - | - | - | - | | - | - | - | - | 349 | - | - | - | - | - | - | - | - | - | - | 4,703 | 72.415 | - |
| Oppose Oppose< | 606004 Travel | 106.955 | 100 | - | - | - | - | - | - | - | | - | - | - | - | - | - | - | 25 | - | - | 106.830 | - | - | - | - | - | - | - |
| 0000 0014de Advantage (marge (ma | 607033 Capital-Construction Other | | - | - | - | - | - | - | - | - | | - | - | - | - | 1.500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13100 131000 13100 13100 </td <td>609005 Oth Student Scholarships/Grants</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>75.099</td> <td>-</td> <td>-</td> <td>-</td> | 609005 Oth Student Scholarships/Grants | | - | - | - | - | - | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 75.099 | - | - | - |
| bisis bisis <th< td=""><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>2.535</td><td>300</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>231.798</td><td>17.000</td></th<> | | | - | - | - | - | - | - | - | - | | - | - | - | - | - | - | - | - | - | 2.535 | 300 | - | - | - | - | - | 231.798 | 17.000 |
| 13805 1495 1495 1495 | 613010 Audit Services | 31,400 | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | - | | 31,400 | - | - | - | - | - | - | - | - |
| 13805 1495 1495 1495 | 613804 Technology Contractual Svcs | 222,253 | - | - | - | - | - | 2,340 | - | - | 26,000 | - | - | 5,580 | | 2,220 | - | 84,003 | - | | 86,234 | - | 15,876 | - | - | - | - | - | - |
| 13.88 9.5.90 3.6.81 0 | | 23,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 8,000 | 15,500 | - | - | - | - | - | - |
| 61300 Promesones 36,88 () <td>613807 Management Services</td> <td>-</td> <td></td> <td>-</td> | 613807 Management Services | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 61380 9curity (1) | | 36,881 | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | - | - | - | - | 36,881 | - | - | - | - | - | - |
| 61313 94c0 or services 9.60 < | 613809 Payroll Services | 69,551 | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | - | - | 69,551 | - | - | - | - | - | - | - | - |
| 613810 Solution (51380) Solution | 613810 Security | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 61682 0et/lap/endstander 55k 33.00 | 613815 Pest Control Services | 9,600 | - | - | - | - | - | - | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9,600 | - |
| 61682 0et/lap/endstander 55k 33.00 | 613816 Sanitation Services | 38,092 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 38,092 | - |
| 61683 Othware fees 33.98 | 616802 Desk/Lap/Peripherals under \$5k | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 35,000 | - | - | - | - | - | - | - | - | - | - | - |
| 61785 9xing 9xing <td< td=""><td></td><td>23,996</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>8,000</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>15,996</td></td<> | | 23,996 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 8,000 | - | - | - | - | - | - | - | - | - | - | 15,996 |
| 61980 6.9 - </td <td></td> <td></td> <td>-</td> <td>1,000</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1,000</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1,250</td> <td></td> | | | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 | - | - | - | - | - | - | 1,000 | - | - | - | - | 1,250 | |
| 66001 9 stage and Progint 3 A 20 | 619801 Equipment Less \$5k | 59,689 | - | - | - | - | - | - | - | 10,114 | 2,200 | 490 | - | 4,515 | | - | - | - | - | | - | - | - | - | - | - | - | - | |
| 66000 9rning (n) | | 3,420 | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | - | | - | 3,320 | 100 | - | - | - | - | - | - |
| 66000 Taining Professional Development 99,73 30 300 500 1213 1200 69,00 1213 1200 69,00 1200 69,00 1200 69,00 1200 69,00 1200 69,00 2,000 6,000 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 66009 Taining Professional Development 99,73 30 500 700 1218 900 910 900 910 910 900 910 | 660008 Interest Charges-Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 66001 Insurance Premium Expense 106,724 - | | 99,173 | 300 | 300 | 500 | 700 | 12,183 | 1,020 | 920 | 300 | 710 | 6,552 | - | 1,200 | 500 | - | 1,330 | 2,058 | 2,500 | - | 2,100 | - | 50,000 | 2,900 | 650 | 9,650 | - | - | 2,800 |
| 660017 Advertising & Promo Publications 18,989 | | | - | - | - | - | | - | - | - | - | - | - | - | - | 656 | - | - | - | - | - | 59,538 | - | - | - | - | 6,458 | - | - |
| | | 18,989 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 18,989 | - | - | - | - | - | - | - | - | - | - |
| | 660040 Bad Debt Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

UNIVERSITY STUDENT UNION 2021-22 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND

| Normatical state Normatical state< | 35030 | 33200 | 33080 | 33050 | 33040 | 33030 | 33020 | 33010 | 330 | 32080 | 31600 | 31350 | 1300 | 31250 | 31090 | 31077 | 31076 | 31075 | 31074 | 31073 | 31072 | 31071 | 31070 | 0 | 31050 | 31040 | 31030 | 31020 | 2021-22 | |
|--|-----------------|------------------------|----------------------|--------------|------------|----------------|------------------|------------------------|-----------------|------------|--------------|----------------------------|--------------|----------------|------------|-----------|---------------|-------------|---------------|----------------------------|--------------|------------|-------------|-----------|----------|------------------------|------------|------------|----------------|----------------------------------|
| Image Image <th< th=""><th></th><th>ommerc a N Leased N</th><th>Board o Directors</th><th>ues Serv ces</th><th>Operat ons</th><th>uman Resou ces</th><th>Administia on Hu</th><th>ccount ng & Finance</th><th>Accoun Finar</th><th>Reserves</th><th></th><th>echno ogy port Services</th><th>puerLabs Sup</th><th>ummer Camp Com</th><th>USU Events</th><th></th><th></th><th>SRC Aqua cs</th><th></th><th>SRC F tness and We ness</th><th>C ntramura s</th><th>Fac es SR</th><th>C Adm n SRC</th><th>enter SR</th><th>Dream Ce</th><th>D vers y& Inc us on</th><th></th><th></th><th>Proposed Budge</th><th></th></th<> | | ommerc a N Leased N | Board o Directors | ues Serv ces | Operat ons | uman Resou ces | Administia on Hu | ccount ng & Finance | Accoun Finar | Reserves | | echno ogy port Services | puerLabs Sup | ummer Camp Com | USU Events | | | SRC Aqua cs | | SRC F tness and We ness | C ntramura s | Fac es SR | C Adm n SRC | enter SR | Dream Ce | D vers y& Inc us on | | | Proposed Budge | |
| Important in the second integra Import in the second integra < | 49,095 | - | | · · · | - | | - | - | | | - | - | - | - | - | - | - | | - | - | - | - | - | - | - | | - | - | 49,095 | uilding Maintenance |
| Binding Binding <t< td=""><td>1,125,444</td><td>67,994</td><td>-</td><td>-</td><td>12,000</td><td>-</td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>6,178</td><td>-</td><td>-</td><td>-</td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td></td><td></td><td></td><td>ustodial Services</td></t<> | 1,125,444 | 67,994 | - | - | 12,000 | - | | - | | - | - | - | - | 6,178 | - | - | - | | | - | - | - | - | - | - | | | | | ustodial Services |
| bit bit <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>50,766</td> <td>-</td> <td>50,766</td> <td>epreciation on Leasehold Impr</td> | - | - | - | - | - | - | - | 50,766 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 50,766 | epreciation on Leasehold Impr |
| Name Name Name Name N | - | - | - | - | - | - | - | 113,299 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 113,299 | epreciation on Equipment |
| best best <t< td=""><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>epreciation on Intangible Assets</td></t<> | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | epreciation on Intangible Assets |
| bernom | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,500 | - | - | - | - | - | - | - | - | - | 6,500 | OS - Non Food |
| Barbar Barbar Barbar Barbar <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>300</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>300</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>600</td> <td>ooks</td> | - | - | - | - | - | 300 | - | - | - | - | 300 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | 600 | ooks |
| Depart | 196 | - | 468 | - | - | 1,730 | 622 | 2,173 | - | - | 20,533 | 191 | - | - | 556 | - | 280 | - | - | - | - | - | - | 120 | - | i - | 265 | 531 | 27,665 | ubscription |
| magnifie | - | - | - | - | - | 2,591 | 45,784 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 700 | - | - | - | - | 49,075 | Vorkshops & Conference Fees |
| binding binding <t< td=""><td>2,500</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>41,303</td><td>-</td><td>-</td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td>43,803</td><td>ther Rentals</td></t<> | 2,500 | - | - | - | - | - | - | - | - | - | - | 41,303 | - | - | | | - | - | - | - | - | - | - | - | - | | - | - | 43,803 | ther Rentals |
| bit bi | - | - | 300 | - | 160 | 250 | 1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 500 | - | - | - 1 | 100 | 500 | 2,810 | lospitality |
| Characterization Constrain | 183,833 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | 183,833 | |
| Important Important <t< td=""><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td></td></t<> | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | |
| Important Important <t< td=""><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>29.637</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td>29.637</td><td>rogram Food Costs</td></t<> | - | - | - | - | - | - | - | - | - | - | - | - | - | 29.637 | - | - | - | - | - | - | - | - | - | - | - | | - | - | 29.637 | rogram Food Costs |
| A M Separation M Support M Support< | 61.159 | - | - | - | 1.000 | - | - | - | - | - | 525 | 31.544 | 8.462 | - | - | - | 2.000 | - | - | - | - | 14.238 | - | - | - | | - | | | |
| bit bit <td>31.600</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>5 125</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>36,725</td> <td></td> | 31.600 | | - | - | - | - | - | - | | | - | - | - | - | - | | - | | | - | - | 5 125 | - | - | - | | - | - | 36,725 | |
| indicingend | 4.138 | | | - | | | | - | | | | | | | | | | - | | | | - | | | | | | | | |
| Under digning Under di | 1200 | | | - | | | | - | | | | | | | | | | - | | | | - | | | | | | - | | |
| Tank down Tank down <t< td=""><td></td><td>35,000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>35,000</td><td></td></t<> | | 35,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | 35,000 | |
| Proper chair State | | 33,000 | | | | | | 2 013 | | | | | | | | | | | | | | | | | | | | | | |
| International Internat | | 5.000 | 5 250 | 400 | | 13 500 | 850 | 2,525 | | | 52 750 | | 20 313 | 40.530 | 297 700 | 2.050 | 3 100 | 11.046 | | 4.025 | 3 000 | 5 720 | | 32 830 | 00 3 | 85 700 | 31 950 | | | |
| here 1933 103 </td <td></td> <td>5,000</td> <td>3,230</td> <td>400</td> <td></td> <td></td> <td>0.00</td> <td></td> <td></td> <td></td> <td>52,750</td> <td></td> <td>20,020</td> <td></td> <td>257,700</td> <td>2,050</td> <td>3,200</td> <td>11,040</td> <td></td> <td>4,025</td> <td>3,000</td> <td>3,720</td> <td></td> <td>52,050</td> <td></td> <td></td> <td>52,550</td> <td>55,575</td> <td></td> <td></td> | | 5,000 | 3,230 | 400 | | | 0.00 | | | | 52,750 | | 20,020 | | 257,700 | 2,050 | 3,200 | 11,040 | | 4,025 | 3,000 | 3,720 | | 52,050 | | | 52,550 | 55,575 | | |
| chard Cargonant PS Cond Cond Cond <td></td> <td></td> <td></td> <td></td> <td>130</td> <td>.,</td> <td>9 374</td> <td>997</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1.400</td> <td>374</td> <td></td> <td></td> <td></td> <td>500</td> <td></td> <td></td> <td>1.669</td> <td></td> <td>75</td> <td>575</td> <td>228</td> <td>250</td> <td></td> <td></td> | | | | | 130 | ., | 9 374 | 997 | | | | | | | 1.400 | 374 | | | | 500 | | | 1.669 | | 75 | 575 | 228 | 250 | | |
| matrix | | | | | 130 | 1,300 | 3,3/4 | | - | | - | - | - | | 1,400 | 374 | 772 | - | 6 350 | 500 | 21 | - | 1,005 | - | 15 | 3/3 | 220 | | | |
| Decomplex pulse 9.539 5.59 5.50 </td <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>5,200</td> <td>-</td> <td>-</td> <td>112</td> <td>-</td> <td>0,230</td> <td>-</td> <td>31</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | - | - | | | - | | - | - | - | 5,200 | - | - | 112 | - | 0,230 | - | 31 | - | - | - | - | | | | | |
| Correctional supplies Start Start< | 400 | | 200 | 000 | 1.000 | | 20,000 | | - | | 0.534 | - | | | 1.000 | 100 | 100 | 100 | 100 | 200 | | 100 | 200 | 3.000 | - | | 100 | | | |
| Operation Specifie Total Specifie Specifie < | 400 | | 200 | 800 | 1,000 | - | 30,000 | 073 | - | | | 7.000 | 22.000 | - | 1,000 | 100 | 100 | 100 | 100 | 350 | - | 100 | 300 | 2,000 | - | | 100 | | | |
| Operational Supplies Forme 33.68 150 120 | 10.500 | | | | 11.070 | - | - | - | - | - | 2,090 | | | - | - | 2.045 | 2.440 | 1.005 | 2.000 | 10.044 | 2.250 | 15.020 | - | - | - | - | - | | | |
| Constant algories - Constant algori | | | | | 11,050 | - | - | - | - | - | - | 9,118 | | - | 1 000 | 1 | | | 1 | | | 15,030 | - | - | - | | | | | |
| Markening Operation | 11,219 | | | 5,184 | - | - | - | - | - | - | - | - | 407 | - | 1,000 | 312 | 960 | 2,744 | 1,200 | 3,028 | 2,500 | 725 | 500 | - | - | - | 120 | | | |
| Phylos | 1,000 | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,910 | - | - | - | - | - | | | |
| Shape State State <th< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td></td><td></td></th<> | | | | | - | | - | - | | | | - | - | | | | - | - | | - | - | - | | - | - | | | | | |
| R.8. Outdoor Pools 35.68 ···< | | | | | 292,300 | 13,108 | 30,000 | 20,200 | | | 2,550 | - | - | 744 | | | - | - | | - | - | - | | - | - | | | | | |
| R M - Outdoor field 6 / 70 · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · | 54,212 | | | | - | - | | - | | - | - | - | - | - | - | - | - | - | | - | - | - | - | - | - | | - | | | |
| Befer Befer <th< td=""><td>33,929</td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>1,760</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td></td><td>00,000</td><td></td></th<> | 33,929 | | | | - | - | | - | | - | - | - | - | - | - | - | - | 1,760 | | - | - | - | - | - | - | | - | | 00,000 | |
| Penditorializational Penditorial Penditori Penditori Penditori Penditorial Penditorial Penditorial Penditor | 3,900 | | | | - | - | | - | | - | - | - | - | - | - | - | - | - | | - | - | 2,870 | - | - | - | | - | - | 6,770 | |
| Administration State | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operating Reserves 250,00 ···· ···· </td <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> | | - | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Tution Solution Image: Solution Solutite Solutite Solution Solution Solution Solution Soluti | | | | | - | - | - | - | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | | | |
| Post-Attirement Expende (68,981) To be a constructed of a state of | | - | | | - | - | - | - | 0,000 | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 250,000 | |
| btotal Operating Expenditures \$ 6,194,492 \$ 35,456 \$ 33,113 \$ 96,141 \$ 37,550 \$ 55,284 \$ 53,084 \$ 9,701 \$ 37,602 \$ 45,815 \$ 23,927 \$ 10,677 \$ 17,076 \$ 302,156 \$ 101,546 \$ 66,015 \$ 361,584 \$ 179,786 \$ 404,504 \$ 328,173 \$ 296,218 \$ 159,696 \$ 321,806 \$ 7,034 \$ 90,967 \$ 177,070 | | - | | | - | - | - | - | - | - | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | | - | - | | |
| | | | - | | - | - | - | (00/002/ | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | | (00)002) | |
| | \$ 2,818,561 \$ | 177,070 \$ | 90,967 \$ | 7,034 9 | 321,806 | 159,696 | \$ 296,218 \$ | 328,173 | 504 \$ 3 | \$ 404,504 | \$ 179,786 | 361,584 | 66,015 \$ | 101,546 \$ | 302,156 | \$ 17,076 | \$ 10,677 \$ | 23,927 | \$ 45,815 \$ | \$ 37,602 | 9,701 \$ | 53,084 \$ | 55,284 \$ | ,550 \$ | 11 \$ 37 | \$ 96,141 | \$ 33,113 | \$ 35,456 | \$ 6,194,492 | otal Operating Expenditures |
| 1/1/1/ \$ 086,035 \$ 1043,046 \$ 1143,045 \$ 1143,045 \$ 1443,055 \$ 1043,045 \$ 1043,055 \$ 1043,046 \$ 2144,055 \$ 1043,046 \$ 104 | 4,156,143 \$ | 177,070 \$ | 156,596 \$ | 72,981 \$ | 441,635 | 849,635 \$ | \$ 1,045,627 \$ | 1,286,889 | 2,044 \$ 1,3 | \$ 792,044 | \$ 1,078,248 | 803,886 | 302,386 \$ | 237,608 \$ | 688,446 | 280,942 | \$ 224,867 \$ | 475,897 | \$ 436,872 \$ | 723,908 | 360,830 \$ | 426,628 \$ | 206,356 \$ | .4,271 \$ | 11 \$ 31 | \$ 594,911 | \$ 271,484 | \$ 330,494 | \$ 17,996,035 | Tota Expenses |