



Administration and Finance
University Budget Office

DATE: September 27, 2022
TO: Michael Au-Yeung, AVP Admin & Finance
Sam Sudhakar, Administrator in Charge, Division of Administration & Finance
Tomás D. Morales, President
FROM: Homaira Masoud, Director of Budget and Resource Management
RE: **FY 22-23 Auxiliary and Enterprise Fund Budgets (Self-Support)**

Enclosed for your review and approval are the 22-23 Auxiliary and Enterprise Fund (Self-Support) budgets for the entities listed below:

- College of Extended & Global Education
- Student Health Center and Counseling & Psychological Services
- Housing & Residential Education
- Parking & Transportation Services
- Associated Students, Inc.
- Philanthropic Foundation
- Santos Manuel Student Union and Recreation & Wellness
- University Enterprises Corporation

Also enclosed, for your convenience, is the September 12, 2022 Self-Support budget presentation at the Cabinet.

I will communicate back to the appropriate entities once the budgets get approved.

Enclosures

Reviewed:	<i>Michael Au-Yeung</i>	9-27-2022
	Michael Au-Yeung, AVP Admin and Finance	Date
	<i>Sam Sudhakar</i>	02/02/2023
	Sam Sudhakar, CIO & VP for Information Technology Services Administrator in Charge, Admin and Finance	Date
Approved:	<i>TDM</i>	2/6/2023
	Tomás D. Morales, President	Date

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CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2022-2023

Area College of Extended & Global Education

	2021/2022 Approved Budget*	2021/2022 Actuals	2022/2023 Projected Budget*
Operating Revenues			
Student Fees	7,850,000	7,820,284	7,850,000
Summer Session	10,255,000	7,932,545	10,255,000
Winter Intersession	800,000	1,070,084	1,123,588
Early Start/CFS	90,000	137,349	230,000
Interest Earnings	400,000	235,106	235,045
Other (Including HEERF)	50,000	7,033,263	50,000
Total	19,445,000	24,228,631	19,743,633
Operating Expenses			
CEGE Salaries and Benefits	3,199,089	2,663,031	3,328,000
CEGE Instructors Salaries and Benefits	1,577,907	1,651,668	1,795,033
Other Operating Expenses	1,008,696	1,178,316	1,300,000
Equipment (Instructional, Furniture, IT, etc.)	25,000	255	25,000
Summer Session Expenses	8,716,750	9,057,870	8,977,844
Winter Intersession Expenses	751,000	438,393	472,127
Early Start/Coyote First Step Expenses	200,000	261,050	259,023
Cost Recovery-University	400,000	580,792	571,892
State Pro-Rata	160,000	174,609	180,000
Chancellor Office Charges	187,436	106,484	115,000
Maint/Repair	103,000	125,783	52,000
Total	16,328,877	16,238,252	17,075,919
Net Operating Income Before DS and Transfers			
	3,116,123	7,990,379	2,667,714
Debt Service			
Annual Debt Service Payments	1,892,918	1,468,493	1,892,918
Transfers In/Out			
To/From Construction	(50,000)	4,500,000	-
To Maintenance & Repair	-	250,000	250,000
To Campus Partners	900,000	814,070	800,000
Same CSU Fund-Summer/Winter Revenue Share	(1,000,000)	(570,881)	(500,000)
Total Revenue Balance			
	1,373,205	1,528,697	224,796
Operating Reserves			
Prior-Year Retained Earnings	11,356,336	11,356,336	12,885,033
Current Year Reserve	1,373,205	1,528,697	224,796
Total Net Reserve-Operating			
	12,729,541	12,885,033	13,109,829
Other Fund Reserves			
Construction	-	5,008,009	400,000
Maintenance & Repair	500,000	789,797	789,797
Campus Partners	2,000,000	2,533,192	2,000,000
Total Other Fund Reserves			
	2,500,000	8,330,998	3,189,797

*Includes Early Start Program

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2022-2023

Area Health & Counseling Center

	2021/2022 Approved Budget	2021/2022 Actuals	2022/2023 Projected Budget
Operating Revenues (w/PDC)			
Academic Year	5,323,230	5,492,094	5,617,548
Waiver/Contra-Revenue	(151,499)	(483,062)	(152,459)
Summer Session	206,670	211,811	210,570
Revenue from Investments	(48,914)	(26,438)	(49,403)
HEERF Reimbursement		919,354	
Transfer to Mitigage HS Deficit		2,113,238	
Total	5,329,487	8,226,996	5,626,256
Operating Expenses (w/PDC)			
Management	264,312	278,475	209,548
Faculty (Counselors)	1,065,756	1,070,884	1,080,698
Staff	1,659,306	1,400,612	1,307,060
Temporary Help	106,228	168,072	205,960
Student Assistants	7,575	-	7,575
Benefits	1,861,906	1,588,500	1,481,120
Financial Aid Fee	98,979	69,184	101,354
Supplies, Contract Services (incl. Psychiatry), Chargebacks, & Accr	501,876	272,428	401,757
Travel	8,533	9,124	8,000
Communications	24,480	20,339	25,214
Postage & Duplicating	6,000	680	5,000
Equipment, IT Hardware & IT Software	16,000	9,180	16,000
Professional Development	12,000	874.99	6,000
Cost Recovery - State	412,232	412,232	412,232
Total	6,045,183	5,300,584	5,267,518
Net Operating Income	(715,696)	2,926,412	358,738
Operating Reserves			
Prior-Year Retained Earnings	(2,926,412)	(2,926,412)	-
Current Year Reserve	(715,696)	2,926,412	358,738
Total Net Reserve (Operating)	(3,642,108)	-	358,738
Facility Fee Revenues			
Facility Fees-San Bernardino Campus & Palm Desert	580,770	525,394	611,727
Waiver/Contra-Revenue	(22,981)	(11,747)	(14,113)
Fed Non-Op Grants	73,889	43,061	77,418
Interest Earnings	100,716	58,997	104,377
Total	732,394	615,705	779,409
Facility Fee Expenses			
Contract Services	301	308	317
Overhead-Chancellor's Office	12,870	12,342	12,967
State Pro Rata	6,151	6,785	6,336
Total	19,322	19,435	19,620
Net Facility Fee Income before Debt Service	713,072	596,270	759,789
Debt Service			
Annual Debt Service Payments	453,812	453,812	450,937
Transfers In/Out			
To Maintenance & Repair (IDD01)	50,000	32,784	150,000
Total Net Revenue (Facility Fee)	209,260	109,674	158,852
Facility Fee Reserves			
Prior-Year Retained Earnings	4,222,940	4,222,941	4,332,614
Current Year Reserve	209,260	109,674	158,852
Total Net Reserve (Facility Fee)	4,432,200	4,332,614	4,491,466
Other Fund Reserves			
Maintenance & Repair	239,320	189,320	339,320
Total Other Fund Reserves	239,320	189,320	339,320

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2022-2023**

	Area	Parking	
	2021/2022 Approved Budget	2021/2022 Actuals	2022/2023 Projected Budget
Operating Revenues			
Permit Sales-Staff	347,437	314,453	337,219
Permit Sales-Student Annuals	597,686	353,799	591,826
Permit Sales-Summer	192,736	25,698	122,822
Permit Sales-Fall	1,710,913	1,395,007	1,769,369
Permit Sales-Spring	1,614,069	833,636	1,669,217
Permit Sales-University Village	123,120	285	143,640
Daily Permit Sales	1,156,324	1,101,187	1,179,923
Misc Revenue	10,148	8,009	10,199
Special Events	96,538	44,608	97,014
Interest Income	45,966	33,428	119,012
Transfer In/Prior Yr Adjustments	-	70,000	-
HEERF	-	5,654,275	-
Total	5,894,938	9,834,385	6,040,240
Operating Expenses			
Management	97,008	97,008	97,008
Staff	762,103	606,600	846,943
Student Assistants	197,058	88,671	118,268
Overtime	66,176	48,264	39,208
Benefits	623,559	558,776	646,330
Supplies & Services, Repairs & Maintenance	134,834	171,773	131,138
Utilities	101,197	99,112	101,197
Travel	2,575	2,633	2,575
Equipment, IT Hardware & IT Software	51,288	71,876	51,288
Systemwide Cost	26,422	20,238	26,422
Cost Recovery - State	704,165	704,165	743,823
Other	449,623	385,074	453,320
Total	3,216,007	2,854,191	3,257,518
Net Operating Income			
	2,678,931	6,980,194	2,782,722
Debt Service			
Parking Structure Bond Pymt	2,107,501	2,054,071	2,107,501
Parking Lot N Bond Pymt	215,000	-	215,000
Total Annual Debt Service Payment	2,322,501	2,054,071	2,322,501
Transfers In/Out			
To Construction/M&R (JDD01)	4,000,000	200,000	4,200,000
Total Net Reserve (Operating)			
	(3,643,570)	4,726,123	(3,739,779)
Operating Reserves			
Prior-Year Retained Earnings	561,377	545,900	5,272,022
Current Year Reserve	(3,643,570)	4,726,123	(3,739,779)
Total Net Reserve (Operating)	(3,082,193)	5,272,022	1,532,244
Parking-Fines/Forfeitures			
Revenues	532,888	947,681	378,109
Expenses	619,808	659,026	601,579
Transfer Out to HBD02	-	70,000	-
Prior-Year Retained Earning	73,704	73,704	292,359
Total Net Reserve (Fines/Forfeitures)	(13,216)	292,359	68,889
Other Fund Reserves			
Construction	986,142	133,151	86,142
Maintenance & Repair	284,156	188,938	64,563
Total Other Fund Reserves	1,270,298	322,089	150,705

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2022-2023**

Area Associated Students, Inc.

	2021/2022 Approved Budget	2021/2022 Projected Actuals	2022/2023 Projected Budget
Operating Revenues			
Student Fees	1,674,354	1,682,151	1,776,237
Interest Earnings	10,000	40,371	10,000
Total	1,684,354	1,722,522	1,786,237
Operating Expenses			
Management	98,000	80,000	106,820
Staff	213,660	213,000	233,739
Student Assistants	422,785	335,841	398,400
Overtime	100	-	100
Benefits	124,214	131,829	142,024
Supplies & Services (Includes Utilities, etc)	80,601	89,283	78,141
Travel	91,700	502	22,000
Accounting/Audits/Legal Consultants	28,000	22,200	26,700
Equipment, IT Hardware & IT Software	19,340	151,262	16,600
Hospitality/Special Events	181,354	116,841	173,013
Scholarships/Campus Support	359,600	490,250	525,500
PDC activities	35,000	21,403	33,200
Insurance	20,000	22,020	20,000
Total	1,674,354	1,674,431	1,776,237
Net Operating Income	10,000	48,091	10,000

Reserves			
Prior-Year Retained Earnings	1,683,967	1,917,256	1,965,347
Current Year Reserve	10,000	48,091	10,000
Total Net Reserve	1,693,967	1,965,347	1,975,347

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2022-2023**

Area Philanthropic Foundation

	2021/2022 Approved Budget	2021/2022 Actuals	2022/2023 Projected Budget
<i>Operating Revenues</i>			
Vanguard/SWIFT	150,000	143,692	148,000
Endowment Mgmt Fee	350,000	375,840	350,000
Community Board Membership	18,000	17,025	18,000
Other	700	185	700
Total	518,700	536,742	516,700
<i>Operating Expenses</i>			
Contract Services	154,506	154,506	154,506
Insurance	15,500	17,994	18,000
Audit	20,300	22,200	20,300
Supplies & Services	15,000	3,445	15,000
Scholarships	100,000	100,001	150,000
Faculty/Student Innovation Grants	25,000	-	50,000
Board Development	15,000	2,176	37,000
Total	345,306	300,322	444,806
<i>Net Operating Income</i>			
	173,394	236,420	71,894
<i>Reserves</i>			
Prior-Year Retained Earnings	625,263	625,263	861,683
Current Year Reserve	173,394	236,420	71,894
Total Net Reserve	798,657	861,683	933,577

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2022-2023

Area Student Union / Recreation & Wellness

	2021/2022 Approved Budget	2021/2022 Projected Actuals	2022/2023 Projected Budget
Student Fee Revenues			
Student Fees	12,399,448	12,205,720	16,097,580
Interest Earnings	225,000	180,440	180,000
Other			
Total	12,624,448	12,386,160	16,277,580
Student Fee Expenses			
Chancellor Charges	30,000	21,655	25,000
Capital Projects Expenditures	5,000	6,255	6,000
Contra Revenue-Allowance & Fee Waiver	550,000	280,520	350,000
Return of Surplus for Operating	7,382,484	7,382,484	7,786,898
Other			
Total	7,967,484	7,690,914	8,167,898
Net Student Fee Income Before DS & Transfers	4,656,964	4,695,246	8,109,682
Debt Service			
Annual Debt Service Payments	4,169,926	3,122,549	7,719,326
Transfers In/Out			
To Maintenance & Repair	836,000	836,000	850,000
Total Net Revenue	(348,962)	736,697	(459,644)
Reserves			
Prior-Year Retained Earnings	6,243,079	4,791,339	5,528,036
Current Year Reserve	(348,962)	736,697	(459,644)
Total Net Reserve (Student Fee)	5,894,117	5,528,036	5,068,392
Operating Revenues			
Return of Surplus	7,382,484	7,382,484	7,786,898
Interest Earnings	70,000	42,952	65,000
Other	918,069	1,026,436	1,150,847
Total	8,370,553	8,451,872	9,002,745
Operating Expenses			
Management	652,681	548,427	664,685
Staff	1,848,834	1,391,765	2,024,521
Temporary Staff	8,000	-	-
Student Assistants	1,673,659	1,300,000	2,025,774
Overtime	902	3,279	-
Benefits	1,434,955	875,500	1,452,563
Supplies & Services	288,576	300,000	319,524
Travel	124,308	55,000	127,919
Equipment, IT Hardware & IT Software	50,543	45,000	21,400
Utilities	772,850	500,000	797,995
Cost Allocation	480,204	480,204	596,537
Other	1,139,576	975,000	971,827
Total	8,475,088	6,474,175	9,002,745
Net Operating Income	(104,535)	1,977,697	-
Operating Reserves			
Prior-Year Retained Earnings	5,961,957	3,912,455	5,890,152
Current Year Reserve	(104,535)	1,977,697	-
Total Net Reserve (Operating)	5,857,422	5,890,152	5,890,152
Other Fund Reserves			
Construction	-	3,078,012	-
Maintenance & Repair	3,563,117	2,432,967	3,282,967
Total Other Fund Reserve	3,563,117	5,510,979	3,282,967

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
AUXILIARY/ENTERPRISE BUDGET PLAN
2022-2023

Area University Enterprises Corporation

	2021/2022 Approved Budget	2021/2022 Projected Actuals	2022/2023 Projected Budget
Operating Revenues			
Administrative Fees	55,000	55,000	60,000
Commissions	670,000	617,100	698,000
Sponsored Programs Recovered Indirect	3,200,000	3,500,000	3,600,000
Interest Earnings	64,000	60,000	64,000
Other	81,000	231,600	213,000
Total	4,070,000	4,463,700	4,635,000
Operating Expenses			
Salaries and Benefits	753,000	709,500	692,000
Contract Services	2,018,000	2,204,700	2,217,000
Commercial Operations	2,005,000	3,859,600	1,297,000
Supplies & Services	26,500	81,100	84,000
Professional Development/Travel	18,000	5,500	13,000
Repairs and Maintenance	12,000	3,700	7,000
Insurance	126,000	138,500	169,000
Audit Fees	49,000	46,000	48,000
Other	120,500	45,100	48,000
Total	5,128,000	7,093,700	4,575,000
Net Income/(Loss) from Operations			
	(1,058,000)	(2,630,000)	60,000
Other Income/(Expenses):			
Support Provided to campus	(45,000)	(21,250)	(21,000)
IDC allocation to campus	(1,142,000)	(1,335,150)	(1,416,000)
Paycheck Protection Program (PPP) Grant	-	400,000	-
HEERF Reimbursement	1,750,000	2,748,000	800,000
Total Other Income/(Expenses)	563,000	1,791,600	(637,000)
Adjusted Net Income/(Loss) from Operations			
	(495,000)	(838,400)	(577,000)
Total Depreciation Expense	708,800	698,200	514,300
Net Income with Depreciation	213,800	(140,200)	(62,700)