

California State University, San Bernardino

Financial Report

FY 2024-25





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Introduction

Purpose of this Document

This document provides an overview of California State University, San Bernardino's (CSUSB) budget and actual expenditures for the 2024-2025 fiscal year. While the document covers various aspects of CSUSB's budget, its primary focus is on the Operating Budget. The Operating Budget consists of two key components: funding from the State of California's General Fund, allocated through the California State University Chancellor's Office, and revenue generated from student fees.

This document also presents the FY 2024-25 budgeted and actual information for CSUSB Special & Enterprise funds and Auxiliary organizations.

Scope of Information

This document primarily presents budget and actual information for fiscal year 2024-25, offering an overarching perspective of the University's financial standing. Data from the CSU financial system has been utilized to provide detailed budget and financial insights related to specific divisions, colleges, schools, departments, and programs. Additional fiscal details are also available on the Budget Office website:

<https://www.csusb.edu/budget/fiscal-information>

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Fiscal Year 2024-25 University Budget

CSU Operating Fund¹	303,443,581
Student Success Initiative (SSI)	4,742,657
Instructionally Related Activities (IRA)	683,115
Lottery Education Fund	2,902,020
College of Extended and Global Education (CEGE)	10,182,265
Student Health Center (SHC)	7,968,513
Department of Housing and Residential Education (DHRE)	13,691,515
Parking and Transportation Services	6,815,004
Associated Students, Incorporated (ASI)	1,644,155
Philanthropic Foundation (PFN)	993,900
Santos Manuel Student Union (SMSU)	17,304,635
University Enterprises Corporation (UEC)	7,128,851
Total University Budget	<u>\$ 377,500,211</u>

¹Consists of State General fund Appropriation, Fee Revenues, and EO1000



Fiscal Year 2024-25 Base Budget (by Division)

	President's Office	Academic Affairs	Student Affairs	Finance Technology & Operations	University Advancement	Human Resources	Strategic Enrollment Management & Marketing	Centrally Monitored	Total
CSU Operating Fund									
Salaries	\$992,673	\$86,625,379	\$6,385,269	\$24,524,001	\$4,534,658	\$3,948,595	\$6,461,883	\$1,206,847	\$134,679,305
Benefits	-	72,900	-	36,700	-	-	-	81,991,639	82,101,239
OE&E	107,619	3,926,898	3,155,996	8,907,662	205,495	153,906	198,026	70,007,435	86,663,037
Total Operating Fund	\$1,100,292	\$90,625,177	\$9,541,265	\$33,468,363	\$4,740,153	\$4,102,501	\$6,659,909	\$153,205,921	\$303,443,581
Other Funds									
Student Success Initiative (SSI)	-	2,348,129	1,448,870	928,983	-	-	-	16,675	4,742,657
Instructionally Related Activities (IRA)	-	665,715	-	17,400	-	-	-	-	683,115
Lottery Education	-	1,034,988	-	186,000	-	-	160,000	1,521,032	2,902,020
Self-Support Operations									
College of Extended and Global Education (CEGE)	-	10,182,265	-	-	-	-	-	-	10,182,265
Student Health Center (SHC)	-	-	7,968,513	-	-	-	-	-	7,968,513
Department of Housing and Residential Education (DHRE)	-	-	13,691,515	-	-	-	-	-	13,691,515
Parking and Transportation Services	-	-	-	6,815,004	-	-	-	-	6,815,004
Auxiliary Organizations									
Associated Students, Incorporated (ASI)	-	-	1,644,155	-	-	-	-	-	1,644,155
Philanthropic Foundation (PFN)	-	-	-	-	993,900	-	-	-	993,900
Santos Manuel Student Union (SMSU)	-	-	17,304,635	-	-	-	-	-	17,304,635
University Enterprises Corporation (UEC)	-	-	-	7,128,851	-	-	-	-	7,128,851
Total University Budget	\$1,100,292	\$104,856,274	\$51,598,953	\$48,544,601	\$5,734,053	\$4,102,501	\$6,819,909	\$154,743,628	\$377,500,211



Operating Fund

- **2024-25 Operating Fund Budget**
- **2024-25 Operating Fund Baseline Budget - By Category**
- **2024-25 Operating Fund Budget and Actuals**
- **General Fund and Resident Enrollment FTES**
- **General Fund and Fee Revenue vs. Expenditures**





Budget Highlights: 2024-25 Operating Fund Budget

The Budget Act of 2024 includes a \$246.2 million increase in base General Fund appropriation for the California State University (CSU). The budget includes a \$240.2 million base increase for CSU operational costs; \$5.5 million to expand veteran tuition waivers; \$0.3 million for the Center for California Studies Assembly Fellows Program; and \$0.2 million for the Corporation for Education Network Initiatives in California. In part offsetting the 2024-25 increase, the CSU will receive a one-time reduction of \$75 million as part of the state's efforts to address its budget deficit.

California State University, San Bernardino received a total General Fund augmentation of \$17.3 million. CSUSB's portion of the GF appropriation was 3.59% of total CSU budget.

2023-24 Final Budget, General Fund (Coded Memo B 2023-02)	168,188,000
2024-25 Expenditure Increases	
2024-25 One-Time General Fund Reduction	(4,048,000)
Support for Students with Disabilities	34,000
Project Rebound	386,000
2023-24 Estimated Compensation	9,489,000
2023-24 University-Funded Portion of Compensation	(4,886,000)
Graduation Initiative / Student Success	812,000
Health Care Premiums	3,056,000
Operations and Maintenance of New Facilities	1,745,000
Liability and Property Insurance Premiums	1,050,000
2024-25 Estimated Compensation	11,516,000
2024-25 University-Funded Portion of Compensation	(9,991,000)
Title IX & Anti-Discrimination Programs	400,000
NAGPRA & CalNAGPRA Compliance	150,000
Veteran Tuition Waivers	180,000
State University Grant	9,859,000
GF Adjustment	(2,451,000)
2024-25 Total Expenditure Increases	17,301,000
Total General Fund Appropriations	185,489,000 ¹

The 2024-25 final budget also includes a one-time General Fund augmentation of \$5 million to support certain projects that bring together higher education universities at a single location to offer certificate or degree programs that support state or local workforce needs. Campuses that were part of the chosen projects received an allocation. CSUSB was not one of the recipients.



Budget Highlights: 2024-25 Operating Fund Budget

2024-25 Lottery Allocation

The Board of Trustees approved a Lottery budget of \$46 million for 2024-25 included a \$2.7 million increase to university-based programs, bringing the total to \$46.4 million, or \$119 per resident target full-time equivalent student (FTES).

Cal State, San Bernardino received \$98,000, bringing the total Lottery funds to \$1,966,000.

Footnote

¹Baseline allocation of \$4,080,000 was made outside Final Allocation Memo, which will be shown in FY 25/26 adjusted base appropriation

Total General Fund Appropriations		\$185,489,000
Allocation Order (AO 24-017) included \$4.1M	4,080,000	
Total GF Appropriation		\$189,569,000



2024-25 Operating Fund Baseline Budget by Category

Sources of Funds

State General Fund Appropriation	\$189,537,000
Tuition and Fee Revenues	106,936,942
Other Sources (Cost Recovery)	6,969,639
Total Sources	\$303,443,581

Uses of Funds (By Category)

Salaries and Wages	\$134,116,824
Benefit Expenses	81,867,519
Financial Aid	44,853,267
Communications	140,513
Utilities	5,769,940
Travel	143,115
Contractual Services	1,796,236
Information Technology	2,096,578
Equipment	186,975
Supplies & Services	8,037,899
Misc. Operating Expenses	24,434,716
Total Uses	\$303,443,581

2024-25 Operating Budget and Actual Detail

Division	Sub-Div/College	Budget		Actuals					
		Base Budget	Revised Budget	Academic Salary	Academic FTE	Department Chair	Dept Chair FTE	MPP	MPP FTE
President	President's Office	1,100,292	1,589,990	-	-	-	-	838,919	3.00
President Total		1,100,292	1,589,990	-	-	-	-	838,919	3.00
Academic Affairs	Acad Affairs-Provost/VP	14,035,071	1,333,892	-	-	-	-	358,308	1.00
Academic Affairs	Faculty Senate	48,533	80,765	-	-	-	-	-	-
Academic Affairs	Fac Aff/Bud&Plng/Prog	2,777,165	5,268,264	791,466	7.64	-	-	903,429	4.72
Academic Affairs	Research	876,917	1,376,434	143,672	1.06	-	-	379,992	2.18
Academic Affairs	Sponsored Programs Admin	411,575	582,599	-	-	-	-	156,252	1.00
Academic Affairs	Graduate Studies	670,201	1,046,220	-	-	-	-	202,644	1.00
Academic Affairs	College of Business & Public Admin	11,839,380	23,550,706	12,267,495	90.09	885,809	4.02	628,824	3.00
Academic Affairs	College of Education	7,381,761	13,724,873	8,072,684	86.30	396,428	2.50	450,356	2.58
Academic Affairs	College of Arts & Letters	12,329,300	26,384,899	16,034,422	171.18	937,626	6.28	446,596	2.58
Academic Affairs	College of Natural Science	17,722,952	32,062,369	20,752,254	212.32	1,132,808	7.21	626,228	3.58
Academic Affairs	College of Social & Behavioral Sciences	14,365,130	27,774,435	16,687,311	167.16	1,213,487	7.87	398,568	2.00
Academic Affairs	Acad Success&UG Adv	3,447,662	5,661,836	126,812	1.72	-	-	511,428	4.92
Academic Affairs	Palm Desert Campus	838,993	1,518,872	1,444	0.01	-	-	424,849	3.00
Academic Affairs	Library	2,734,003	4,562,390	1,510,361	12.41	-	-	200,340	1.00
Academic Affairs	International Programs	1,146,533	2,001,287	30,437	0.18	-	-	284,597	2.36
Academic Affairs Total		90,625,177	146,929,840	76,418,358	750.06	4,566,158	27.88	5,972,410	34.93
Student Affairs	VP Student Affairs	1,835,148	2,573,811	-	-	-	-	754,404	4.27
Student Affairs	Stdnt Success & Edu Eqty	3,029,513	6,026,985	3,246	0.02	-	-	782,688	7.02
Student Affairs	Office of Pre-College Programs	9,500	115,171	-	-	-	-	-	-
Student Affairs	Health & Counseling Centers	719,494	1,340,890	100,919	1.01	-	-	-	-
Student Affairs	Intercollegiate Athletics / IM	1,740,884	2,455,887	889,967	7.13	-	-	306,078	1.97
Student Affairs	Dean of Students	1,937,917	3,698,519	-	-	-	-	385,296	3.61
Student Affairs	Housing	113,865	186,048	-	-	-	-	-	-
Student Affairs	Santos Manuel SU	154,944	205,756	-	-	-	-	-	-
Student Affairs Total		9,541,265	16,603,068	994,132	8.15			2,228,466	16.87
Finance, Tech, & Ops	FTO - VP/Auditor	1,618,876	3,819,374	-	-	-	-	586,104	3.17
Finance, Tech, & Ops	Risk Management	826,830	1,158,926	-	-	-	-	424,868	3.52
Finance, Tech, & Ops	Facilities Planning,Dsgn&Cnst	525,461	688,540	-	-	-	-	302,760	2.00
Finance, Tech, & Ops	Facilities Planning & Mgmt	10,667,243	15,099,171	-	-	-	-	805,021	6.55
Finance, Tech, & Ops	AVP- Fin & Admin Svcs	413,541	552,563	-	-	-	-	194,400	1.00
Finance, Tech, & Ops	Accounting (State-side)	2,377,878	3,721,431	-	-	-	-	513,180	4.00
Finance, Tech, & Ops	University Budget Office	462,369	767,291	-	-	-	-	173,940	1.00
Finance, Tech, & Ops	Support Services	734,808	1,226,830	-	-	-	-	108,286	1.00
Finance, Tech, & Ops	Procurmt, Contrct, Accts Paybl	1,300,532	2,380,131	-	-	-	-	273,042	2.00
Finance, Tech, & Ops	Aux Business Services	340,053	470,006	-	-	-	-	-	-
Finance, Tech, & Ops	University Police	2,996,271	4,664,952	-	-	-	-	404,953	2.71

2024-25 Operating Budget and Actual Detail

Division	Actuals											
	Staff	Staff FTE	Student Assistant	Student Assistant FTE	Temporary Help	Temp FTE	Overtime	Benefit Expense	Operating Expense	Revenue	Total Actuals	Total FTE
President	144,072	2.00	5,926	0.17				392,848	88,819	(305)	1,470,279	5.17
President Total	144,072	2.00	5,926	0.17				392,848	88,819	(305)	1,470,279	5.17
Academic Affairs	316,188	4.00	-	-	-	-	-	259,248	40,278	8,679	982,701	5.00
Academic Affairs	51,288	1.00	-	-	-	-	-	29,889	22,109	-	103,287	1.00
Academic Affairs	1,851,110	25.12	27,975	0.84	31,212	0.64	-	1,714,664	918,701	(188,881)	6,049,676	38.96
Academic Affairs	358,539	4.81	192,877	4.70	17,531	0.31	491	358,071	115,726	(92,519)	1,474,380	13.06
Academic Affairs	491,111	7.44	-	-	-	-	554.00	458,140	40	-	1,106,097	8.44
Academic Affairs	496,086	9.15	28,406	0.77	-	-	-	386,602	46,266	(76,588)	1,083,415	10.91
Academic Affairs	1,396,148	16.60	67,486	1.88	60,622	1.05	7,215	6,660,463	1,880,212	(63,913)	23,790,361	116.64
Academic Affairs	1,522,867	22.48	2,768	0.08	-	-	28,235	4,528,954	239,240	(630,344)	14,611,187	113.94
Academic Affairs	1,889,753	30.00	34,541	1.01	20,556	0.38	27,277	9,387,915	216,352	(155,588)	28,839,450	211.44
Academic Affairs	2,124,579	33.95	128,686	3.53	41,322	0.94	24,124	11,091,906	268,882	(299,423)	35,891,367	259.53
Academic Affairs	1,191,441	18.64	73,704	2.45	22,080	0.50	197	8,772,002	489,675	(679,082)	28,169,382	198.61
Academic Affairs	2,193,354	31.85	725,269	20.41	64,933	1.10	713	1,690,858	213,319	(175)	5,526,511	60.00
Academic Affairs	395,094	7.60	(58)	(0.00)	96,891	2.00	7,736	443,369	299,486	(4,421)	1,664,390	12.61
Academic Affairs	1,044,984	18.74	137,987	4.10	71,476	1.24	2,137	1,535,610	1,142,079	(76,572)	5,568,402	37.49
Academic Affairs	724,371	13.11	16,161	0.48	43,086	1.19	-	619,467	456,153	(15,540)	2,158,732	17.32
Academic Affairs Total	16,046,913	244.49	1,435,800	40.24	469,708	9.35	98,681	47,937,159	6,348,516	(2,274,367)	157,019,338	1,104.96
Student Affairs	214,976	3.60	85,277	2.52	5,082	0.08		432,828	322,245	(52,300)	1,762,513	10.47
Student Affairs	1,653,028	28.37	231,864	6.89	47,298	1.08	28,536	1,496,844	1,069,385	(6,414)	5,306,474	43.37
Student Affairs	-	-	-	-	-	-	-	-	8,420	(40,200)	(31,780)	-
Student Affairs	88,134	1.00	44,105	1.34	64,894	0.83	43	130,518	335,559	-	764,172	4.18
Student Affairs	500,901	6.57	-	-	-	-	1,714	781,507	498,202	-	2,978,369	15.68
Student Affairs	383,807	5.58	90,356	2.66	143,636	1.89	315	503,862	869,708	-	2,376,980	13.75
Student Affairs	103,955	1.44	-	-	-	-	12,168	70,294	16,747	-	203,163	1.44
Student Affairs	-	-	-	-	154,994	-	-	-	53,002	-	207,996	-
Student Affairs Total	2,944,800	46.56	451,602	13.41	415,904	3.89	42,776	3,415,853	3,173,268	(98,914)	13,567,887	88.88
Finance, Tech, & Ops	223,804	2.00	18,649	0.55	30,385	0.66	-	366,844	28,241	-	1,254,027	6.38
Finance, Tech, & Ops	207,873	2.36	11,953	0.34	23,932	0.49	1,374	363,188	60,581	(60)	1,093,708	6.71
Finance, Tech, & Ops	198,852	3.83	-	-	-	-	-	260,131	28,342	(124,058)	666,027	5.83
Finance, Tech, & Ops	6,428,659	109.67	2,449	0.09	220,489	3.41	127,954	5,121,351	3,770,332	(902,359)	15,573,896	119.72
Finance, Tech, & Ops	129,373	1.99	-	-	531	0.01	-	204,594	1,937	-	530,835	3.00
Finance, Tech, & Ops	1,567,878	24.35	50,815	1.72	-	-	17,330	1,377,127	287,881	(146,315)	3,667,897	30.06
Finance, Tech, & Ops	305,832	3.00	-	-	-	-	-	278,918	3,104	-	761,794	4.00
Finance, Tech, & Ops	479,464	8.33	35,745	1.07	9,535	0.22	-	452,902	143,160	(199,572)	1,029,519	10.61
Finance, Tech, & Ops	1,003,776	15.19	41,351	1.23	80,258	1.61	5,006	854,172	356,982	(78,883)	2,535,706	20.03
Finance, Tech, & Ops	178,521	2.49	-	-	-	-	71	129,953	462	-	309,007	2.49
Finance, Tech, & Ops	2,170,804	23.13	142,131	4.21	50,811	0.85	224,563	1,452,198	725,505	(494,338)	4,676,627	30.90



2024-25 Operating Budget and Actual Detail

Division	Sub-Div/College	Budget		Actuals					
		Base Budget	Revised Budget	Academic Salary	Academic FTE	Department Chair	Dept Chair FTE	MPP	MPP FTE
Finance, Tech, & Ops	ITS - CIO Admin Ofc	356,948	678,954	-	-	-	-	225,792	1.00
Finance, Tech, & Ops	Strategic Tech Initiatives	131,010	208,605	-	-	-	-	131,340	1.00
Finance, Tech, & Ops	Information Security Office	937,737	1,352,224	-	-	-	-	124,992	1.00
Finance, Tech, & Ops	Multimedia & Immersive Tech	1,177,575	1,850,199	-	-	-	-	269,360	1.67
Finance, Tech, & Ops	IT Ops & Customer Svcs	4,819,618	7,415,347	-	-	-	-	257,249	1.91
Finance, Tech, & Ops	Admin Syst & User Experience	2,705,581	3,791,497	-	-	-	-	361,851	2.91
Finance, Tech, & Ops	Digital Transformation	440,380	1,204,346	-	-	-	-	137,688	1.00
Finance, Tech, & Ops	Institutional Rsrch&Analytics	635,652	995,488	-	-	-	-	146,076	1.00
Finance, Tech, & OpsTotal		33,468,363	52,045,876	-	-	-	-	5,440,903	38.43
University Advancement	Vice President	681,735	1,359,653	-	-	-	-	405,832	1.71
University Advancement	Gvmnt & Community Relations	519,673	804,692	-	-	-	-	372,264	3.29
University Advancement	Alumni Relations	508,084	766,171	-	-	-	-	120,360	1.00
University Advancement	Ofc Philanthropic Giving	1,836,327	2,609,404	-	-	-	-	1,114,217	8.10
University Advancement	Advancement Services	673,640	1,130,612	-	-	-	-	349,649	2.58
University Advancement	Special Events	520,694	775,624	-	-	-	-	162,114	2.50
University Advancement	UA old Dept, no longer used	-	3	-	-	-	-	-	-
University Advancement Total		4,740,153	7,446,159	-	-	-	-	2,524,436	19.18
Human Resources	Human Resources VP	709,665	1,252,501	-	-	-	-	341,365	1.84
Human Resources	HR Inst'l Eqty & Compliance	730,311	1,362,670	-	-	-	-	519,305	4.92
Human Resources	HR AVP	471,207	803,480	-	-	-	-	402,378	2.99
Human Resources	Talent Acquisition	824,411	1,212,098	-	-	-	-	250,770	2.17
Human Resources	Payroll & Benefits Svcs	621,975	1,087,575	-	-	-	-	292,428	2.66
Human Resources	HR Employee & Labor Relations	423,557	956,052	-	-	-	-	460,354	4.39
Human Resources	HR Staff Development Center	321,375	524,791	-	-	-	-	104,728	0.92
Human Resources Total		4,102,501	7,199,167	-	-	-	-	2,371,329	19.88
Strategic Enrl Mgmt/Mktg	SEM Dept no longer used	539,339	1,556,233	-	-	-	-	-	-
Strategic Enrl Mgmt/Mktg	SEMM - Vice President	1,547,458	2,646,878	-	-	-	-	320,737	2.00
Strategic Enrl Mgmt/Mktg	SEMM - Mktg & Communications	4,573,112	8,133,709	-	-	-	-	461,530	3.00
Strategic Enrl Mgmt/Mktg	SEMM - Enrollment Management	-	(3,738)	-	-	-	-	919,203	8.00
Strategic Enrl Mgmt/Mktg Total		6,659,909	12,333,081	-	-	-	-	1,701,470	13.00
Centrally Managed	Instructional 01	-	(120,673,759)	-	-	-	-	-	-
Centrally Managed	Research 02	-	2,260	-	-	-	-	-	-
Centrally Managed	Academic 04	-	194,710	-	-	-	-	-	-
Centrally Managed	Student Services 05	-	162,742	-	-	-	-	-	-
Centrally Managed	Campus Central 06	100,266,699	27,746,227	-	-	-	-	-	-
Centrally Managed	Campus Ops 07	7,970,591	9,911,245	-	-	-	-	-	-
Centrally Managed	Financial Aid 08	44,968,631	45,387,364	-	-	-	-	-	-
Centrally Managed Total		153,205,921	(37,269,211)	-	-	-	-	-	-
Total		303,443,581	206,877,970	\$77,412,490	758.21	\$4,566,158	27.88	\$21,077,934	145.28

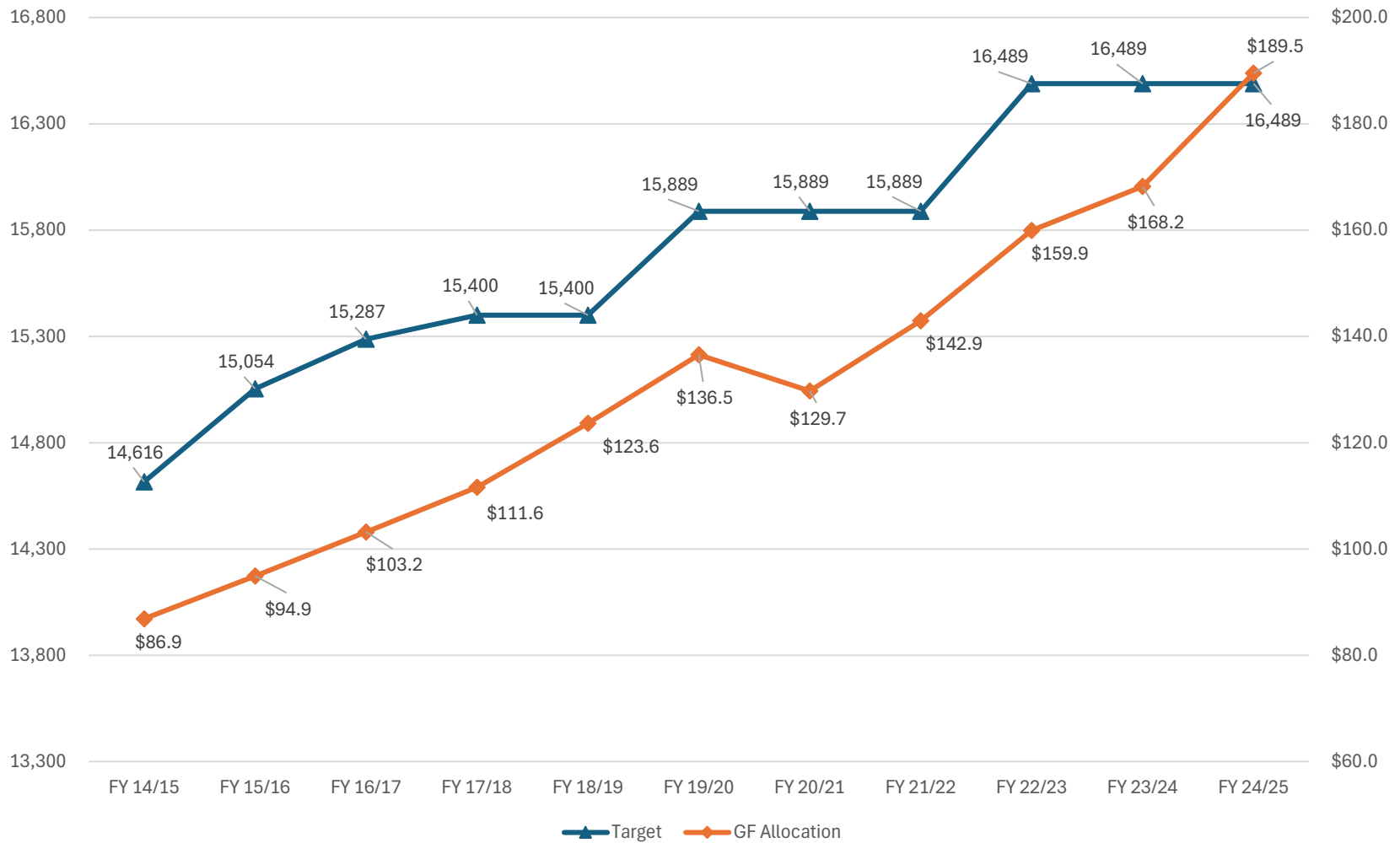


2024-25 Operating Budget and Actual Detail

Division	Actuals											
	Staff	Staff FTE	Student Assistant	Student Assistant FTE	Temporary Help	Temp FTE	Overtime	Benefit Expense	Operating Expense	Revenue	Total Actuals	Total FTE
Finance, Tech, & Ops	-	-	10,477	0.31	138,012	2.00	-	194,540	4,888	-	573,709	3.31
Finance, Tech, & Ops	-	-	-	-	-	-	-	76,437	45	-	207,823	1.00
Finance, Tech, & Ops	587,165	6.42	18,658	0.55	15,456	0.33	351	382,803	222,815	-	1,352,239	8.31
Finance, Tech, & Ops	618,774	8.17	100,610	2.97	121,443	2.17	246	522,525	224,080	(673)	1,856,365	14.97
Finance, Tech, & Ops	2,386,918	28.33	58,879	1.73	433,582	7.42	2,134	1,794,977	1,902,397	(256,316)	6,579,821	39.39
Finance, Tech, & Ops	1,057,114	10.33	-	-	259,487	3.66	707	870,287	1,197,048	(293,024)	3,453,471	16.90
Finance, Tech, & Ops	320,402	3.21	30,264	0.89	432,908	6.12	-	506,129	286,214	(80,300)	1,633,305	11.23
Finance, Tech, & Ops	293,233	3.00	-	-	101,690	1.91	375	318,886	132,291	-	992,552	5.91
Finance, Tech, & Ops Total	18,158,442	255.81	521,980	15.66	1,918,519	30.87	380,112	15,527,964	9,376,304	(2,575,898)	48,748,327	340.77
University Advancement	168,374	1.75	10,648	0.31	5,000	0.02	467	271,000	123,715	(23,361)	961,675	3.79
University Advancement	104,215	1.92	-	-	-	-	-	233,653	70,883	(25,000)	756,015	5.21
University Advancement	247,486	3.61	44,697	1.32	10,155	0.20	2,558	217,696	124,349	-	767,301	6.14
University Advancement	396,028	6.32	45,019	1.27	12,405	0.25	30,592	759,435	120,838	-	2,478,534	15.94
University Advancement	258,739	3.66	40,641	1.19	5,673	0.12	28,710	362,487	76,781	-	1,122,679	7.56
University Advancement	310,035	5.67	5,688	0.17	3,505	0.08	1,394	280,100	12,000	-	774,836	8.41
University Advancement	-	-	-	-	-	-	-	3	-	-	3	-
University Advancement Total	1,484,878	22.93	146,692	4.27	36,737	0.66	63,720	2,124,374	528,567	(48,361)	6,861,043	47.04
Human Resources	149,387	1.84	18,605	0.52	-	-	26,250	205,705	145,122	(11,597)	874,838	4.21
Human Resources	58,992	1.00	-	-	-	-	30,665	290,700	166,529	-	1,066,191	5.92
Human Resources	397,869	6.09	12,646	0.37	7,758	0.19	720	439,831	707	(2,600)	1,259,307	9.64
Human Resources	241,054	3.84	16,177	0.48	-	-	-	235,926	56,607	-	800,533	6.48
Human Resources	388,927	6.64	-	-	17,559	0.18	2,406	361,209	30,026	-	1,092,557	9.50
Human Resources	65,353	0.86	-	-	-	-	2,112	331,270	20,547	-	879,638	5.26
Human Resources	188,596	3.00	11,765	0.34	-	-	-	171,379	71,033	-	547,501	4.26
Human Resources Total	1,490,178	23.27	59,192	1.72	25,317	0.37	62,153	2,036,021	490,571	(14,197)	6,520,564	45.26
Strategic Enrl Mgmt/Mktg	-	-	-	0.06	-	-	-	-	27,820	(3,743)	24,077	0.06
Strategic Enrl Mgmt/Mktg	23,385	0.33	-	-	-	-	-	158,988	728,804	(362,823)	869,090	2.33
Strategic Enrl Mgmt/Mktg	919,064	12.84	98,554	2.88	86,100	0.69	-	797,704	176,326	(2,700)	2,536,578	19.41
Strategic Enrl Mgmt/Mktg	4,035,579	66.44	129,343	4.02	24,348	0.50	1,030	3,194,294	239,842	(189,929)	8,353,710	78.96
Strategic Enrl Mgmt/Mktg Total	4,978,028	79.61	227,897	6.96	110,448	1.19	1,030	4,150,986	1,172,792	(559,195)	11,783,456	100.76
Centrally Managed	-	-	-	-	-	-	-	-	1,077,900	(117,223,796)	(116,145,896)	-
Centrally Managed	-	-	-	-	-	-	-	-	2,260	-	2,260	-
Centrally Managed	-	-	-	-	-	-	-	-	194,710	-	194,710	-
Centrally Managed	-	-	-	-	-	-	-	-	162,742	-	162,742	-
Centrally Managed	-	-	-	-	-	-	-	183,627	4,276,516	(7,283,947)	(2,823,804)	-
Centrally Managed	-	-	-	-	-	-	-	-	11,409,490	(3,000)	11,406,490	-
Centrally Managed	-	-	175,564	-	-	-	-	-	42,265,165	-	42,440,729	-
Centrally Managed Total	-	-	175,564	-	-	-	-	183,627	59,388,783	(124,510,743)	(64,762,769)	-
Total	\$45,247,311	674.67	\$3,024,653	82.42	\$2,976,634	46.33	\$648,473	\$75,768,833	\$80,567,620	(\$130,081,981)	\$181,208,125	1,732.83

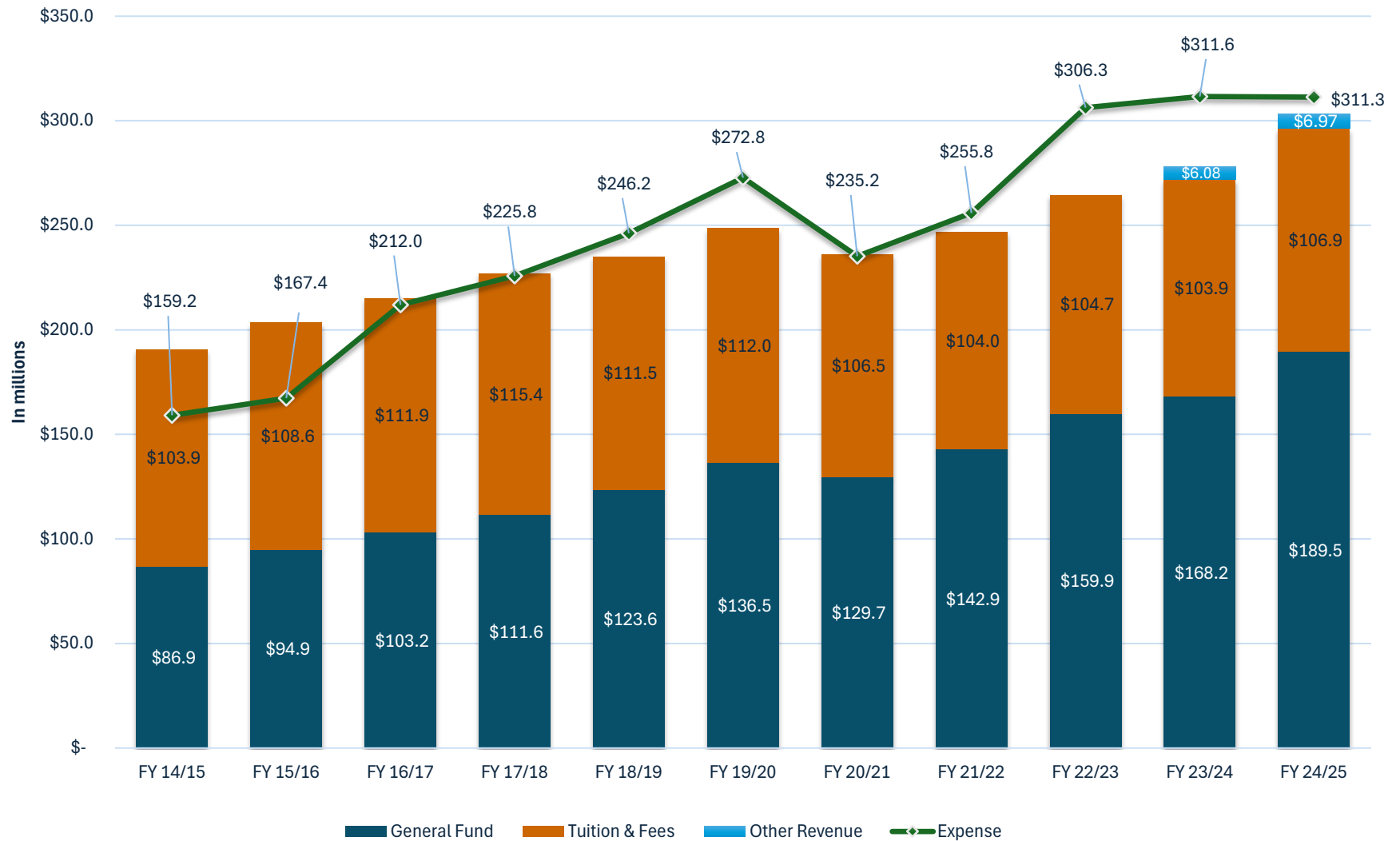


General Fund and Enrollment Target - FTES
FY 2014-15 to FY 2024-25





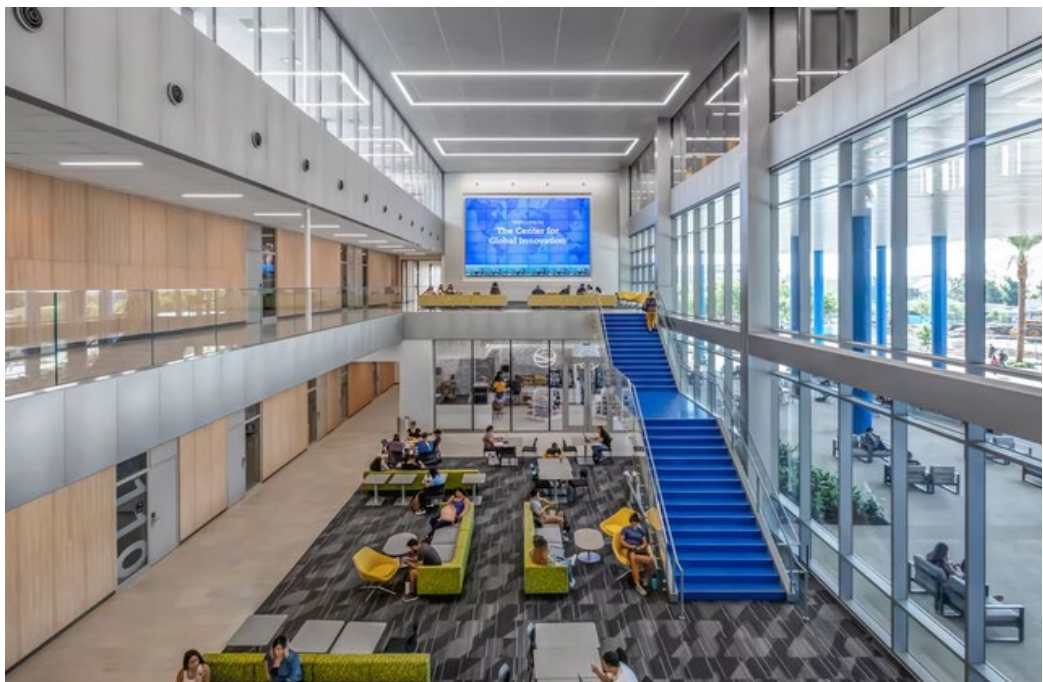
Total Revenue (GF and Fee Revenue) vs. Expenditures FY 2014-15 to FY 2024-25





Special and Self-Support Funds

- Student Success Initiatives (SSI)
- Instructionally Related Activities (IRA)
- Lottery Education
- College of Extended and Global Education (CEGE)
- Health and Counseling Center
- Department of Housing and Residential Education (DHRE)
- Parking and Transportation Services





Student Success Initiatives

FY 2024-25 Actuals

Revenues

SSI Fee Revenue	\$3,587,130
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Total Revenue	\$3,587,130
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Expenses (by Category)

Regular Salaries and Wages	\$2,324,403
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Benefit Expenses	745,492
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Communications	1,134
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Travel	31,865
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Library Acquisitions	6,533
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Financial Aid	43,980
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Contractual Services	10,467
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Information Technology Costs	127,469
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Equipment Expenses	641,095
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Misc. Operating Expenses	494,010
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Total Expense	\$4,426,448
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Net Revenue (Loss)¹	
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	(\$839,317)
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¹Deficit mitigated from Reserve funds



Instructionally Related Activities (IRA)

FY 2024-25 Actuals

Revenues

IRA Fee Revenue	\$578,073
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Total Revenue	\$578,073
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Expenses (by Category)

Regular Salaries and Wages	\$393,849
Benefit Expenses	1,068
Communications	(170)
Travel	60,481
Information Technology Costs	-
Services from Other Funds/Agencies	11,448
Equipment Expenses	4,038
Misc. Operating Expenses	75,139
Expenditure Adjustments	(2,134)

Total Expense	\$543,718
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Net Revenue

\$34,355



Lottery Education Fund
FY 2024-25 Actuals

Revenue

CSU Allocation	\$2,116,952
Interest Income	
Total Revenue	\$2,116,952

Expense (Division)

Academic Affairs	\$1,025,281
Finance Technology & Operations	394,032
Strategic Enrol Mgmt & Marketing	117,766
University Wide ¹	493,700
Total Expense	\$2,030,779

Net Revenue (Loss)

\$86,173

¹ Scholarship expenses



College of Extended and Global Education (CEGE)

FY 2024-25 Actuals

Revenue (Operating)

Student Fees	\$10,398,193
Winter Intersession	1,106,750
Investment Earnings	591,798
Misc Cost Recovery	1,129,833

Total Revenue (Operating) \$13,226,574

Expense (Operating)

Salaries and Wages	\$7,924,362
Winter Intersession Expenses	\$671,822
CO & State Charges	499,885
Cost Recovery Assessment	755,800
Operating Expense & Equipment	1,737,283

Total Expense (Operating) \$11,589,152

Net Operating Revenue (Loss) \$1,637,421

Non-Operating Revenue/Expenses

Debt Service Payment	\$2,814,779
Transfer Out to Maintenance & Repair Fund	500,000
Transfer Out - Revenue Sharing	899,582

Total Non-Operating Revenue/Expenses \$4,214,361

Net Revenue (Loss)¹	(\$2,576,940)
DSCR	0.58

¹Deficit mitigated from Reserve funds



**CSUSB Health and Counseling Center
FY 2024-25 Actuals**

	Health Center	Health Facilities
Operating Revenue		
Health Center Fees AY	\$7,749,301	\$592,190
Summer Session Fees	438,666	-
Investment Earnings	78,353	151,368
Total Operating Revenue	\$8,266,319	\$743,559
Operating Expense		
Salaries and Wages	\$6,080,550	-
Cost Recovery Assessment	372,952	-
CO & State Charges	15,494	22,661
Supplies & Services	153,291	516,016
Other Operating Expenses	77,861	24,283
Total Operating Expense	\$6,700,148	562,960
Net Operating Revenue (Loss)	\$1,566,171	\$180,599
Non-Operating Revenue/Expenses		
Debt Service Payment	-	\$436,194
Federal Non-Operating Grant	-	(86,782)
Transfers Out - Financial Admin Allowance	58,117	-
Total Non-Operating Revenue/Expenses	\$58,117	\$349,412
Net Revenue (Loss)	\$1,508,054	(\$168,813)
DSCR		0.41



Department of Housing and Residential Engagement (DHRE)

FY 2024-25 Actuals

Operating Revenue

Housing Rent	\$11,826,943
Housing Summer Session Rent	390,030
Housing Food Services Revenue	1,232,541
Housing Conference/Workshop	550,130
Housing Other Revenue	97,461

Total Operating Revenue \$14,097,105

Operating Expense

Salaries and Wages	\$2,468,227
Cost Recovery Assessment	1,471,838
Services from Aux Organization	300,000
CO & State Charges	112,020
Communication	23,646
Utility	1,519,306
Operating Expenses & Equipment (OE&E)	2,622,543

Total Operating Expense \$8,517,580

Net Operating Revenue (Loss) \$5,579,524

Non-Operating Revenue/Expenses

Debt Service Payment	\$8,356,015
Prior Period Adjustments	2,445

Total Non-Operating Revenue/Expenses \$8,358,461

Net Revenue (Loss) (\$2,778,936)

DSCR 0.67



Parking and Transportation Services

FY 2024-25 Actuals

	Parking Revenue Fund	Fine & Forfeiture
Operating Revenue		
Parking Revenue Fees/Fines	\$4,686,612	\$445,123
Parking Fees Summer	3,795	-
Parking Fees Resident	157,904	-
Parking Fees Staff	463,351	-
Miscellaneous Revenue	403,024	-
Investment Earnings	112,324	18,584
Total Operating Revenue	\$5,827,010	\$463,707
Operating Expense		
Salaries and Wages	\$1,945,977	\$0
Cost Recovery Assessment	896,702	-
Services from Other Funds/Agencies	10,609	-
CO & State Charges	62,956	-
Communication	18,596	-
Utility	175,418	-
Repair & Maintenance	193,412	2,682
Operating Expenses & Equipment (OE&E)	699,267	569,652
Total Operating Expense	\$4,002,937	\$572,334
Net Operating Revenue (Loss)	\$1,824,073	(\$108,627)
Non-Operating Revenue/Expenses		
Debt Service Payment	\$2,064,924	-
Total Non-Operating Revenue/Expenses	\$2,064,924	-
Net Revenue (Loss)¹	(\$240,851)	(\$108,627)
DSCR	0.88	



Auxiliary Organizations

- Associated Students, Incorporated (ASI)
- Philanthropic Foundation (PFN)
- Santos Manuel Student Union (SMSU)
- University Enterprises Corporation (UEC)





Associated Students, Inc.
FY 2024-25 Actuals

Operating Revenue

ASI Fees	\$1,591,169
Investment Earnings	80,444

Total Operating Revenue \$1,671,612

Operating Expense

Salaries and Wages	\$749,501
Hospitality/Special Events	82,054
Scholarships/Campus Support	268,999
Cost Recovery Assessment	97,648
PDC activities	17,627
Supplies & Services	140,864
Operating Expenses & Equipment	139,302

Total Operating Expense \$1,495,994

Net Operating Income (Loss)¹ \$175,618

¹Deficit mitigated from Reserve funds



Philanthropic Foundation

FY 2024-25 Actuals

Operating Revenue

Short Term - Citizens Trust (net)	\$390,180
Short Term - Vanguard (net)	387,880
SWIFT Income	39,129
Endowment Mgmt Fee	574,008
Community Board Membership	2,237
Other	(972)

Total Operating Revenue \$1,392,462

Operating Expense

Cost Recovery Assessment	\$217,969
Insurance/Legal	30,578
Audit	46,850
Supplies & Services	20,192
Scholarships	188,374
Faculty/Student Innovation Grants	31,000
Board Development	34,772
Investment Consultant	47,767
Prior Year Adjustments	(8,000)

Total Operating Expense \$609,502

Net Operating Revenue (Loss) \$782,960



Santos Manuel Student Union (SMSU)

FY 2024-25 Actuals

	Student Fee Revenue	Operating Revenue
Operating Revenue		
Student Union Fees	\$16,883,649	-
Return of Surplus	-	10,565,911
Investment Earnings	387,145	275,724
Other	-	1,762,111
Total Operating Revenue	\$17,270,794	\$12,603,746
Operating Expense		
Salalry and Wages	-	\$6,356,710
Cost Recovery Assessment	-	752,656
CO & State Charges	29,725	-
Return of Surplus for Operating	10,565,911	-
Supplies & Services	-	331,446
Travel		152,070
Utility		1,215,896
Other OE&E	-	2,124,591
Total Operating Expense	\$10,595,636	\$10,933,369
Net Operating Revenue (Loss)	\$6,675,157	\$1,670,377
Non-Operating Revenue/Expenses		
Debt Service Payment	\$4,396,943	-
Transfers Out	1,454,725	-
Total Non-Operating Revenue/Expenses	\$5,851,668	-
Net Revenue (Loss)¹	\$823,489	\$1,670,377
DSCR	1.52	

¹Deficit mitigated from Reserve funds



University Enterprises Corporation (UEC)
FY 2024-25 Actuals

Operating Revenue

Administrative Fees	\$85,593
Commissions	872,373
Sponsored Programs Recovered Indirect	5,826,819
Interest Earnings	482,370
Other	289,212

Total Operating Revenue \$7,556,367

Operating Expense

Salaries and Benefits	\$372,399
Cost Recovery Assessment	2,488,103
Contract Services	181,140
Commercial Operations	1,269,264
Supplies & Services	74,347
Professional Development/Travel	15,896
Repairs and Maintenance	4,118
Insurance & Audit Fees	419,244
Other OE&E	272,741

Total Operating Expense \$5,097,252

Net Operating Revenue (Loss) \$2,459,115

Other Adjustments

IDC available to campus	\$2,872,514
Depreciation Expense	(485,840)

Total Other Adjustments \$2,386,674

Adjusted Net Operating Income (Loss) Without Depreciation \$72,441



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