

# California State University, San Bernardino

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## 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

|                                                        |                              |
|--------------------------------------------------------|------------------------------|
| <b>CSU Operating Fund<sup>1</sup></b>                  | <b>303,443,581</b>           |
| 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)               | <u>7,128,851</u>             |
| <b>Total University Budget</b>                         | <b><u>\$ 377,500,211</u></b> |

<sup>1</sup>Consists of State General fund Appropriation, Fee Revenues, and EO1000



**Fiscal Year 2024-25 Base Budget (by Division)**

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



## 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.

|                                                                  |                                 |
|------------------------------------------------------------------|---------------------------------|
| <b>2023-24 Final Budget, General Fund (Coded Memo B 2023-02)</b> | <b>168,188,000</b>              |
| <b>2024-25 Expenditure Increases</b>                             |                                 |
| 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)                     |
| <b>2024-25 Total Expenditure Increases</b>                       | <b>17,301,000</b>               |
| <b>Total General Fund Appropriations</b>                         | <b>185,489,000 <sup>1</sup></b> |

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**

<sup>1</sup>Baseline 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            |
| <b>Total GF Appropriation</b>                | <b>\$189,569,000</b> |



## 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            |
| <b>Total Sources</b>             | <b>\$303,443,581</b> |

### 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           |
| <b>Total Uses</b>        | <b>\$303,443,581</b> |

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         |
| <b>President Total</b>        |                                         | <b>1,100,292</b>  | <b>1,589,990</b>   | <b>-</b>          | <b>-</b>      | <b>-</b>         | <b>-</b>       | <b>838,919</b>   | <b>3.00</b>  |
| 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         |
| <b>Academic Affairs Total</b> |                                         | <b>90,625,177</b> | <b>146,929,840</b> | <b>76,418,358</b> | <b>750.06</b> | <b>4,566,158</b> | <b>27.88</b>   | <b>5,972,410</b> | <b>34.93</b> |
| 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            | -                 | -             | -                | -              | -                | -            |
| <b>Student Affairs Total</b>  |                                         | <b>9,541,265</b>  | <b>16,603,068</b>  | <b>994,132</b>    | <b>8.15</b>   |                  |                | <b>2,228,466</b> | <b>16.87</b> |
| 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            |
| <b>President Total</b>        | <b>144,072</b>    | <b>2.00</b>   | <b>5,926</b>      | <b>0.17</b>           |                |             |               | <b>392,848</b>    | <b>88,819</b>     | <b>(305)</b>       | <b>1,470,279</b>   | <b>5.17</b>     |
| 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           |
| <b>Academic Affairs Total</b> | <b>16,046,913</b> | <b>244.49</b> | <b>1,435,800</b>  | <b>40.24</b>          | <b>469,708</b> | <b>9.35</b> | <b>98,681</b> | <b>47,937,159</b> | <b>6,348,516</b>  | <b>(2,274,367)</b> | <b>157,019,338</b> | <b>1,104.96</b> |
| 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            | -               |
| <b>Student Affairs Total</b>  | <b>2,944,800</b>  | <b>46.56</b>  | <b>451,602</b>    | <b>13.41</b>          | <b>415,904</b> | <b>3.89</b> | <b>42,776</b> | <b>3,415,853</b>  | <b>3,173,268</b>  | <b>(98,914)</b>    | <b>13,567,887</b>  | <b>88.88</b>    |
| 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          |
| <b>Finance, Tech, &amp; OpsTotal</b>  |                               | <b>33,468,363</b>  | <b>52,045,876</b>   | -                   | -             | -                  | -              | <b>5,440,903</b>    | <b>38.43</b>  |
| 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                   | -                   | -             | -                  | -              | -                   | -             |
| <b>University Advancement Total</b>   |                               | <b>4,740,153</b>   | <b>7,446,159</b>    | -                   | -             | -                  | -              | <b>2,524,436</b>    | <b>19.18</b>  |
| 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          |
| <b>Human Resources Total</b>          |                               | <b>4,102,501</b>   | <b>7,199,167</b>    | -                   | -             | -                  | -              | <b>2,371,329</b>    | <b>19.88</b>  |
| 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          |
| <b>Strategic Enrl Mgmt/Mktg Total</b> |                               | <b>6,659,909</b>   | <b>12,333,081</b>   | -                   | -             | -                  | -              | <b>1,701,470</b>    | <b>13.00</b>  |
| 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          | -                   | -             | -                  | -              | -                   | -             |
| <b>Centrally Managed Total</b>        |                               | <b>153,205,921</b> | <b>(37,269,211)</b> | -                   | -             | -                  | -              | -                   | -             |
| <b>Total</b>                          |                               | <b>303,443,581</b> | <b>206,877,970</b>  | <b>\$77,412,490</b> | <b>758.21</b> | <b>\$4,566,158</b> | <b>27.88</b>   | <b>\$21,077,934</b> | <b>145.28</b> |

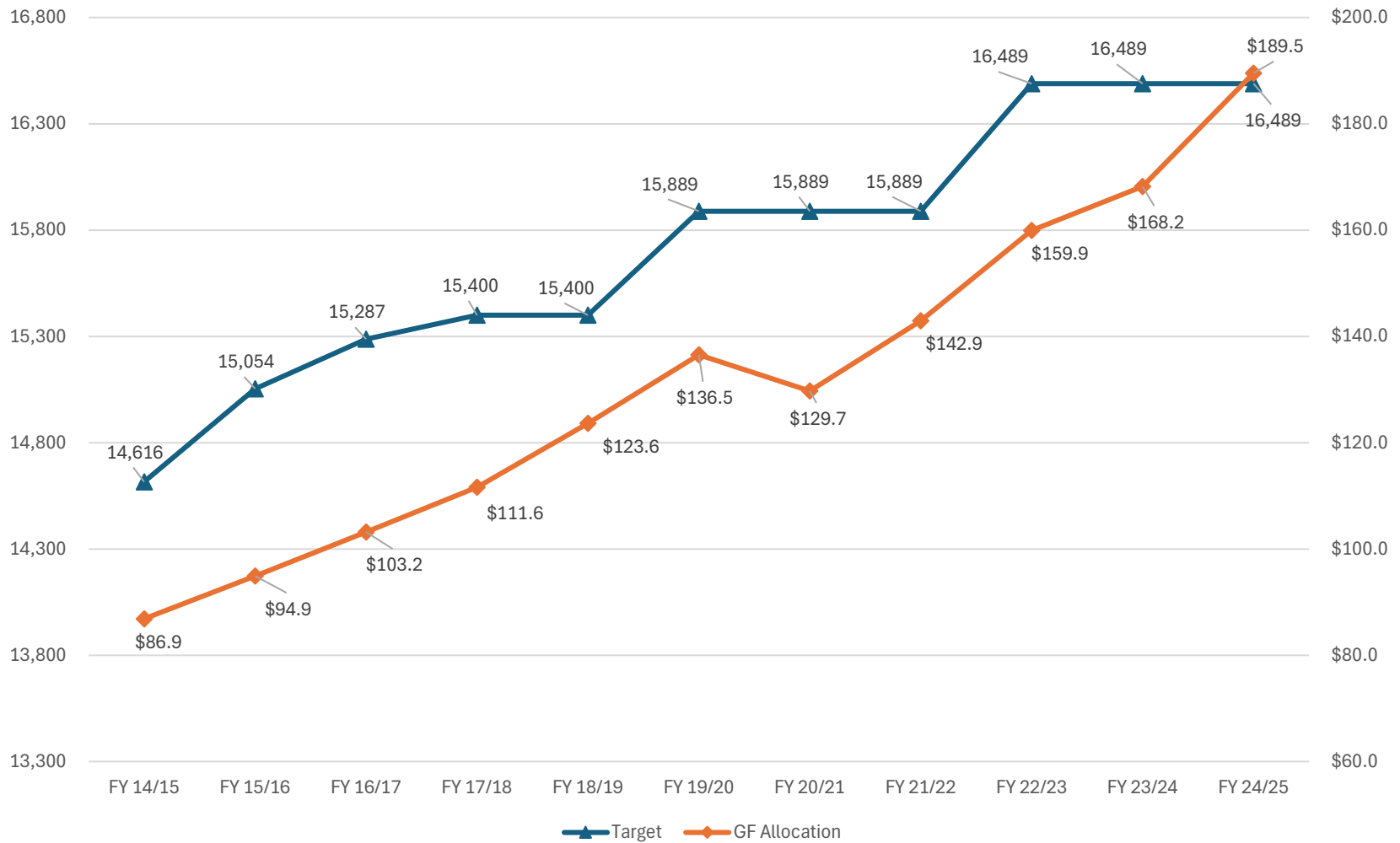


## 2024-25 Operating Budget and Actual Detail

| 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            |
| <b>Finance, Tech, &amp; Ops Total</b> | <b>18,158,442</b>   | <b>255.81</b> | <b>521,980</b>     | <b>15.66</b>          | <b>1,918,519</b>   | <b>30.87</b> | <b>380,112</b>   | <b>15,527,964</b>   | <b>9,376,304</b>    | <b>(2,575,898)</b>     | <b>48,748,327</b>    | <b>340.77</b>   |
| 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                    | -               |
| <b>University Advancement Total</b>   | <b>1,484,878</b>    | <b>22.93</b>  | <b>146,692</b>     | <b>4.27</b>           | <b>36,737</b>      | <b>0.66</b>  | <b>63,720</b>    | <b>2,124,374</b>    | <b>528,567</b>      | <b>(48,361)</b>        | <b>6,861,043</b>     | <b>47.04</b>    |
| 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            |
| <b>Human Resources Total</b>          | <b>1,490,178</b>    | <b>23.27</b>  | <b>59,192</b>      | <b>1.72</b>           | <b>25,317</b>      | <b>0.37</b>  | <b>62,153</b>    | <b>2,036,021</b>    | <b>490,571</b>      | <b>(14,197)</b>        | <b>6,520,564</b>     | <b>45.26</b>    |
| 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           |
| <b>Strategic Enrl Mgmt/Mktg Total</b> | <b>4,978,028</b>    | <b>79.61</b>  | <b>227,897</b>     | <b>6.96</b>           | <b>110,448</b>     | <b>1.19</b>  | <b>1,030</b>     | <b>4,150,986</b>    | <b>1,172,792</b>    | <b>(559,195)</b>       | <b>11,783,456</b>    | <b>100.76</b>   |
| 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           | -               |
| <b>Centrally Managed Total</b>        | <b>-</b>            | <b>-</b>      | <b>175,564</b>     | <b>-</b>              | <b>-</b>           | <b>-</b>     | <b>-</b>         | <b>183,627</b>      | <b>59,388,783</b>   | <b>(124,510,743)</b>   | <b>(64,762,769)</b>  | <b>-</b>        |
| <b>Total</b>                          | <b>\$45,247,311</b> | <b>674.67</b> | <b>\$3,024,653</b> | <b>82.42</b>          | <b>\$2,976,634</b> | <b>46.33</b> | <b>\$648,473</b> | <b>\$75,768,833</b> | <b>\$80,567,620</b> | <b>(\$130,081,981)</b> | <b>\$181,208,125</b> | <b>1,732.83</b> |

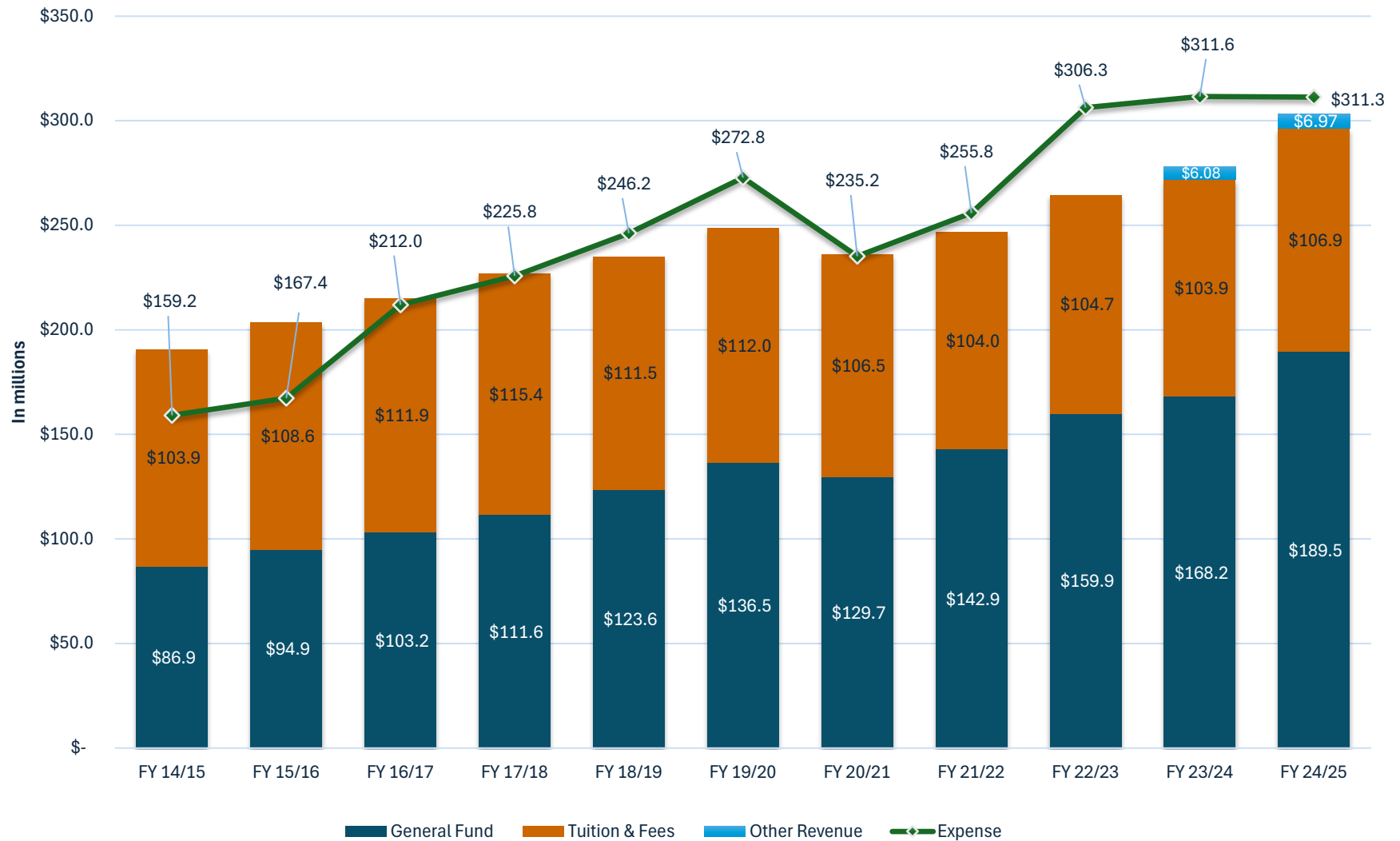


**General Fund and Enrollment Target - FTES**  
**FY 2014-15 to FY 2024-25**





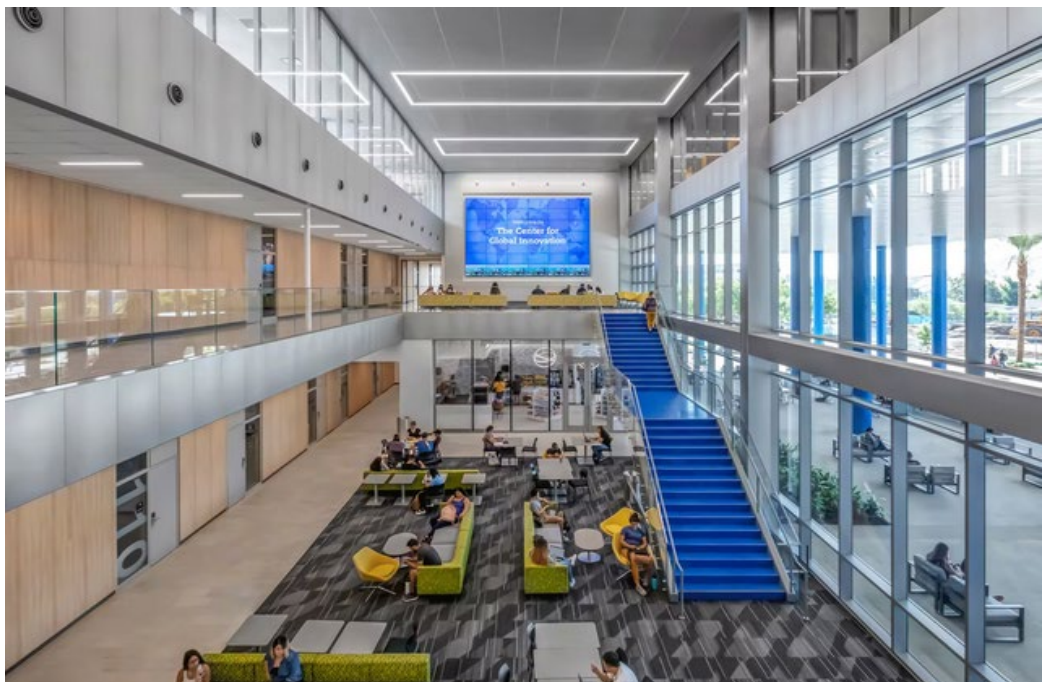
### Total Revenue (GF and Fee Revenue) vs. Expenditures FY 2014-15 to FY 2024-25





## 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 |
|-----------------|-------------|

|                      |                    |
|----------------------|--------------------|
| <b>Total Revenue</b> | <b>\$3,587,130</b> |
|----------------------|--------------------|

### Expenses (by Category)

|                            |             |
|----------------------------|-------------|
| Regular Salaries and Wages | \$2,324,403 |
|----------------------------|-------------|

|                  |         |
|------------------|---------|
| Benefit Expenses | 745,492 |
|------------------|---------|

|                |       |
|----------------|-------|
| Communications | 1,134 |
|----------------|-------|

|        |        |
|--------|--------|
| Travel | 31,865 |
|--------|--------|

|                      |       |
|----------------------|-------|
| Library Acquisitions | 6,533 |
|----------------------|-------|

|               |        |
|---------------|--------|
| Financial Aid | 43,980 |
|---------------|--------|

|                      |        |
|----------------------|--------|
| Contractual Services | 10,467 |
|----------------------|--------|

|                              |         |
|------------------------------|---------|
| Information Technology Costs | 127,469 |
|------------------------------|---------|

|                    |         |
|--------------------|---------|
| Equipment Expenses | 641,095 |
|--------------------|---------|

|                          |         |
|--------------------------|---------|
| Misc. Operating Expenses | 494,010 |
|--------------------------|---------|

|                      |                    |
|----------------------|--------------------|
| <b>Total Expense</b> | <b>\$4,426,448</b> |
|----------------------|--------------------|

|                                       |  |
|---------------------------------------|--|
| <b>Net Revenue (Loss)<sup>1</sup></b> |  |
|---------------------------------------|--|

|  |                    |
|--|--------------------|
|  | <b>(\$839,317)</b> |
|--|--------------------|

<sup>1</sup>Deficit mitigated from Reserve funds



## Instructionally Related Activities (IRA)

FY 2024-25 Actuals

### Revenues

|                 |           |
|-----------------|-----------|
| IRA Fee Revenue | \$578,073 |
|-----------------|-----------|

|                      |                  |
|----------------------|------------------|
| <b>Total Revenue</b> | <b>\$578,073</b> |
|----------------------|------------------|

### 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)   |

|                      |                  |
|----------------------|------------------|
| <b>Total Expense</b> | <b>\$543,718</b> |
|----------------------|------------------|

### Net Revenue

|                 |
|-----------------|
| <b>\$34,355</b> |
|-----------------|



**Lottery Education Fund**  
**FY 2024-25 Actuals**

**Revenue**

|                      |                    |
|----------------------|--------------------|
| CSU Allocation       | \$2,116,952        |
| Interest Income      |                    |
| <b>Total Revenue</b> | <b>\$2,116,952</b> |

**Expense (Division)**

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

**Net Revenue (Loss)**

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**\$86,173**

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<sup>1</sup> 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**

|                                       |                      |
|---------------------------------------|----------------------|
| <b>Net Revenue (Loss)<sup>1</sup></b> | <b>(\$2,576,940)</b> |
| <b>DSCR</b>                           | <b>0.58</b>          |

<sup>1</sup>Deficit mitigated from Reserve funds



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

|                                             | <b>Health<br/>Center</b> | <b>Health<br/>Facilities</b> |
|---------------------------------------------|--------------------------|------------------------------|
| <b>Operating Revenue</b>                    |                          |                              |
| Health Center Fees AY                       | \$7,749,301              | \$592,190                    |
| Summer Session Fees                         | 438,666                  | -                            |
| Investment Earnings                         | 78,353                   | 151,368                      |
| <b>Total Operating Revenue</b>              | <b>\$8,266,319</b>       | <b>\$743,559</b>             |
| <b>Operating Expense</b>                    |                          |                              |
| 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                       |
| <b>Total Operating Expense</b>              | <b>\$6,700,148</b>       | <b>562,960</b>               |
| <b>Net Operating Revenue (Loss)</b>         | <b>\$1,566,171</b>       | <b>\$180,599</b>             |
| <b>Non-Operating Revenue/Expenses</b>       |                          |                              |
| Debt Service Payment                        | -                        | \$436,194                    |
| Federal Non-Operating Grant                 | -                        | (86,782)                     |
| Transfers Out - Financial Admin Allowance   | 58,117                   | -                            |
| <b>Total Non-Operating Revenue/Expenses</b> | <b>\$58,117</b>          | <b>\$349,412</b>             |
| <b>Net Revenue (Loss)</b>                   | <b>\$1,508,054</b>       | <b>(\$168,813)</b>           |
| <b>DSCR</b>                                 |                          | <b>0.41</b>                  |



**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<br>Revenue Fund | Fine &<br>Forfeiture |
|---------------------------------------------|-------------------------|----------------------|
| <b>Operating Revenue</b>                    |                         |                      |
| 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               |
| <b>Total Operating Revenue</b>              | <b>\$5,827,010</b>      | <b>\$463,707</b>     |
| <b>Operating Expense</b>                    |                         |                      |
| 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              |
| <b>Total Operating Expense</b>              | <b>\$4,002,937</b>      | <b>\$572,334</b>     |
| <b>Net Operating Revenue (Loss)</b>         | <b>\$1,824,073</b>      | <b>(\$108,627)</b>   |
| <b>Non-Operating Revenue/Expenses</b>       |                         |                      |
| Debt Service Payment                        | \$2,064,924             | -                    |
| <b>Total Non-Operating Revenue/Expenses</b> | <b>\$2,064,924</b>      | <b>-</b>             |
| <b>Net Revenue (Loss)<sup>1</sup></b>       | <b>(\$240,851)</b>      | <b>(\$108,627)</b>   |
| <b>DSCR</b>                                 | <b>0.88</b>             |                      |



## 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)<sup>1</sup>**      **\$175,618**

<sup>1</sup>Deficit 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<br>Revenue | Operating<br>Revenue |
|---------------------------------------------|------------------------|----------------------|
| <b>Operating Revenue</b>                    |                        |                      |
| Student Union Fees                          | \$16,883,649           | -                    |
| Return of Surplus                           | -                      | 10,565,911           |
| Investment Earnings                         | 387,145                | 275,724              |
| Other                                       | -                      | 1,762,111            |
| <b>Total Operating Revenue</b>              | <b>\$17,270,794</b>    | <b>\$12,603,746</b>  |
| <b>Operating Expense</b>                    |                        |                      |
| 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            |
| <b>Total Operating Expense</b>              | <b>\$10,595,636</b>    | <b>\$10,933,369</b>  |
| <b>Net Operating Revenue (Loss)</b>         | <b>\$6,675,157</b>     | <b>\$1,670,377</b>   |
| <b>Non-Operating Revenue/Expenses</b>       |                        |                      |
| Debt Service Payment                        | \$4,396,943            | -                    |
| Transfers Out                               | 1,454,725              | -                    |
| <b>Total Non-Operating Revenue/Expenses</b> | <b>\$5,851,668</b>     | <b>-</b>             |
| <b>Net Revenue (Loss)<sup>1</sup></b>       | <b>\$823,489</b>       | <b>\$1,670,377</b>   |
| <b>DSCR</b>                                 | <b>1.52</b>            |                      |

<sup>1</sup>Deficit 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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