

2020 - 21

BUDGET BINDER



**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE**

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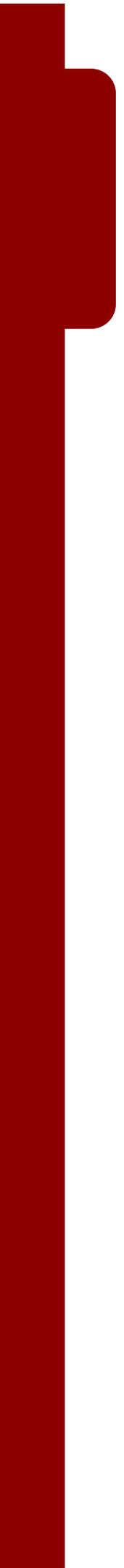
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1. Budget Message



**UNIVERSITY STUDENT UNION
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2020-21 BUDGET MESSAGE**

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

Introduction

The purpose of this message is to provide an overview of the Budget Allocation Proposals presented herein. The budget is the means by which the organization implements its strategic priorities and allocates resources to student programs, services, and facilities. These proposals reflect our commitment to our students and the campus community by maintaining financial viability and integrity within the constraints of available resources. Personnel and operating costs are gradually increasing during one of the one of the most challenging economic environments since the Great Depression in 1929.

In March 2020, our world turned upside down. COVID-19 took over our lives. We are now continually washing our hands, practicing physical distancing, hunkering down in our homes, and face coverings have become the latest fashion accessory. Thirty-six million people have filed for unemployment, retirement accounts have been decimated, people are waiting in long lines to receive food, many business are on the brink of closing, and friends and family are not allowed to visit their significant others to say goodbye.

Our campus has gone virtual. Foodservice locations, parking lots, and the residence halls are vacant. Students and staff are virtually working out at the Student Recreation Center and relieving stress at the Oasis from the comfort of their home on their digital devices. The excitement created by students in the Computer Lab and the joyous and youthful enthusiasm of Sunny Days campers are not being heard.

USU Staff employees are telecommuting, becoming expert Zoomers, and learning all the intricacies of the Virtual Private Network (VPN). Sadly, many hourly and student assistant employees have been idled.

Difficult times like these raise urgent questions like how are we going to make it through this?

The bottom line is that we need to scale back the scope of our spending just like households are doing, but at the same time, allocate sufficient resources to core mission-driven programs and services that keep CSUN students connected to campus so they can achieve their educational goals.

Campus reports that headcount for the fall semester could decrease by 10% from the current average of 38,589 students to an average of 32,159 students for the 2020-21 fiscal year. A 6,410 decrease in student headcount would have a negative financial impact of approximately \$3.9 million in student fee revenue in our Revenue Fund.

We must keep in mind that a decrease in student fee revenue has a negative impact on our Debt Service Coverage Ratio (DSCR) also. In a healthy economy, the DSCR should be 1.25 (\$1.25 of net income for each \$1.00 of annual debt service). The most practical way to minimize the impact to the DSCR is to reduce the amount of student fees transferred from the Revenue Fund to the operating budget. The reduction in the amount of student fees transferred to the operating budget requires a corresponding decrease in operating expenses (though not necessarily dollar for dollar).

The COVID-19 crisis has necessitated the reworking of the USU's 2020-21 proposed operating budget. The management team developed budgeting principles to guide department managers in the budget revision process. Both the summer and fall terms will be virtual instruction. This means the USU's programs and services will be virtual at least through December 2020.

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The key budget principles are as follows:

1. Preserve staff, hourly, and student positions if possible.
2. Maintain staff benefits at current levels.
3. Elimination of general salary increases for staff and merit increases for hourly and student assistants.
4. Reassessment of operating hours.
5. Do not budget revenue for the summer and fall terms (where applicable).
6. Budget 50% of the projected revenue for the spring term.
7. Reduce the scheduled hours (not dollars) budget for student assistants by 20%
8. Reduce all operating expenses by 20%.
9. Put the renovation project on hold for six months and reassess project viability.

The result is that together we have achieved a reduction of approximately of \$2 million or 10.9% in the expenditure budget when compared to the 6&6, 2019-20 Budget.

Our way of doing business in our daily lives and at the USU is almost unrecognizable as result of COVID-19. The real test is how we will come back. We may be confused, but we are not in despair. We may be a little down, but we are not out. We are resilient and we will make it through this together.

Our mission that has guided the USU before the crisis is the same mission that will guide us through the crisis. Our students are counting on it.

Financial Strategies

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

Strategy 1: Financial Plan

Our first strategy is to ensure that total revenues and expenditures in the operating budget proposal aligns with the corresponding revenues and expenditures in the financial plan. However, our current Financial Plan is in a state of flux as a result of the COVID-19 crisis. We are working closely with our consultants Brailsford & Dunlavey to update the plan with different headcount and renovation project scenarios.

Strategy 2: Debt Service Coverage Ratio (DSCR)

One of our ongoing financial strategies has been to maintain the Debt Service Coverage Ratio (DSCR) above 1.25¹. With a possible 10% headcount reduction for 2020-21, the 1.25 DSCR may not be achievable for the 2020-21 fiscal year. A decline in headcount translates to a decrease in student union fees which are included as part of the DSCR computation.

Strategy 3: Unallocated Reserves

A third strategy is to set aside unallocated reserves to handle unexpected economic events and any other financial contingency. The USU is proposing unallocated reserves in the amount of \$250,000. Unallocated reserves are included as part of the Operating Budget Proposal. In 2020-21, we will continue our successful strategy of increasing available unallocated reserve levels by transferring unutilized funds identified during quarterly budget reviews to unallocated reserves.

Strategy 4: Administrative Contingencies

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A fourth strategy is to set aside Administrative Contingency Reserves². Administrative Contingencies are included as part of the operating budget allocation proposal. Due to COVID-19, the budget for Administrative Contingencies has been significantly reduced from \$652,921 to \$79,909 when compared to the 2019-20 Adopted Budget. The details of Administrative Contingencies are included in **Exhibit 1**.

Capital Outlay Allocation Proposal

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

We are requesting an allocation for equipment and software totaling \$45,589 which is a reduction from the 2019-20 allocation proposal of \$168,147. **Exhibit 2** provides the totals and justifications for the four items requested in the proposal.

Major Purchase, Repair, & Maintenance Allocation Proposal

The Major Purchase, Repair & Maintenance fund is administered by the campus on behalf of the USU. This fund is used for major purchases and repairs exceeding a total of \$100,000.

We are requesting an allocation totaling \$362,551 which is a reduction from the 2019-20 allocation proposal of \$2,401,197. The annual transfer³ to the Repair & Replacement Fund for 2020-21 is projected to be \$1.25 million. **Exhibit 3** provides the totals and justifications for each item requested in the proposal.

Designated Reserves Allocation Proposal

The Board of Directors sets aside designated reserves⁴ for a specific purpose. We are requesting an allocation for \$520,683 a reduction from the 2019-20 allocation proposal of \$684,196. Please refer to the table below:

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 205,000	General Salary Reserve
Employer Paid Payroll Taxes	\$ 15,683	Employer-Paid Payroll Tax Reserve
Retirement Health Benefits Plan Funding	\$ 300,000	RHBP Funding
Total Reserves	\$ 520,683	

- The General Salary Reserve includes payments for potential salary reclassifications and bonuses as well as accrued vacation taken as cash (vacation advances). The allocation for staff general salary increases and merit increases for hourly and student assistant employees has been removed from the Designated Reserves Allocation Proposal.
- The Employer-Paid Payroll Tax Reserve is for Social Security and Medicare taxes paid out for the General Staff Reserve.
- The RHBP funding will be deposited in the USU’s Voluntary Employees Beneficiary Association (VEBA) account which reimburses USU retirees and spouses/registered domestic partners for authorized medical expenses. Additional investments of approximately \$300,000 into the VEBA are planned for each subsequent fiscal year.

Operating Budget Allocation Proposal

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The University Student Union's 2020-21 Budget Allocation Proposals totals \$16,401,074. The USU is proposing a breakeven Operating Budget which means that the total budget for revenue equals the total budget for expenditures. The details of the Operating Budget Allocation Proposals is shown in **Exhibit 4**.

A department for the Dream Center has been added to the budget⁵. In addition, the programs and operations of the Games Room Department has been folded into the operations of the Intramurals Department.

With the approval of the DREAM Center to be administratively housed in the USU, the Management Team was able to assess its current staffing structure recommend a reorganization for 2020-2021. The proposed changes save the organization \$25,473. Two areas are significantly impacted in this transition.

The first recommended significant change is that the Interim Assistant Director, Administration & Technology position be reclassified to the Associate Director, Administration & Communication. This position will supervise the USU Board of Directors and the Marketing team, which previously were under the supervision of the Associate Director, Marketing & Programs. The supervision of the Technology Support Services (TSS) department will transferred from the supervision of the current Assistant Director, Administration & Communication to the supervision of the Associate Executive Director, Operations & Services. In addition, the Administration Support Supervisor will be reclassified as the Administration Coordinator and a part-time Assessment Assistant will be hired.

The second recommended significant change is in the Associate Director, Marketing & Programs area. The position will be reclassified to the Associate Director, Programs and Inclusion Development. There are no financial implications for this change. The DREAM Center will now report to the Associate Director, Programs & Inclusion Development along with the Veterans Resource Center, Pride Center, Diversity & Inclusion and USU Events. The Assistant Director, Diversity & Inclusion was downgraded to the Coordinator, Diversity & Inclusion to meet the needs of the organization. These modifications support the direction of the USU and position the USU to continue to provide quality services and equitable opportunities for students.

Where the Money Comes From

The projected **reduction** in revenue is \$1,999,099 or 10.9%. Student union fees provide 89% of the operating revenue budget. Non-student fee revenue accounts for 11% of the operating revenue budget. Typically, Student Union fees provide 86% of the revenue budget and non-student fee revenue accounts for 14% of the revenue budget. However, due to COVID-19, non-student fee revenue is projected to decline in all revenue categories with the exception of the Grant Revenue (Campus Quality Fee) category.

Student fee income is based on the most recent student headcount forecast⁶ made available by the campus. Decreases in student headcount have an adverse impact on student union fees. Decreases in student fees are managed by realigning expenditures with revenues during quarterly budget reviews. The following table summarizes the dollar and percentage variances in each category:

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Revenue Category	2019-20 Adopted Budget	2019-20 6 & 6 Budget	2020-21 Proposed Budget	Variance \$	Variance %
Student Fees	\$ 15,835,020	\$ 15,835,020	\$ 14,614,076	\$ (1,220,944)	-7.7%
Food Service Commissions	\$ 80,880	\$ 80,880	\$ 1	\$ (80,880)	-100.0%
Rental Income	\$ 904,988	\$ 904,988	\$ 637,762	\$ (267,226)	-29.5%
Program Income	\$ 461,336	\$ 461,336	\$ 260,293	\$ (201,043)	-43.6%
SRC Income	\$ 721,948	\$ 722,608	\$ 168,263	\$ (554,345)	-76.7%
Interest Income	\$ 58,506	\$ 94,784	\$ 69,549	\$ (25,235)	-26.6%
Grant Revenue	\$ 74,000	\$ 45,540	\$ 480,598	\$ 435,058	955.3%
Miscellaneous Income	\$ 254,267	\$ 255,017	\$ 170,532	\$ (84,485)	-33.1%
Total Revenues	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%

Where the Money Goes

The projected **reduction** in expenditures is \$1,999,099 or 10.9%. Salaries & benefits comprise 67% of the expenditure budget and operating expenses comprise 33% of the expenditure budget. Typically, Salaries and benefits comprise 62% of the expenditure budget and operating expenses comprise 38% of the operating budget. However, due to COVID-19, most expenditure categories are projected to decline.

The general salary increases for staff employees and merit increases for student assistants have been removed from the budget. In summary, operating expenditures were reduced by a greater percentage than salaries and benefits. The following table summarizes the dollar and percentage variances in each expenditure category:

Expenditure Category	2019-20 Adopted Budget	2019-20 6 & 6 Budget	2020-21 Proposed Budget	Variance \$	Variance %
Cost of Goods Sold	\$ 18,420	\$ 18,420	\$ 6,500	\$ (11,920)	-64.7%
Salaries	\$ 4,945,485	\$ 4,828,380	\$ 4,996,961	\$ 168,581.20	3.5%
Hourly	\$ 158,459	\$ 161,947	\$ 150,608	\$ (11,339.11)	-7.0%
Student	\$ 3,892,958	\$ 3,869,619	\$ 3,154,665	\$ (714,954.33)	-18.5%
Benefits	\$ 2,554,949	\$ 2,509,714	\$ 2,751,093	\$ 241,379	9.6%
General Operating Expenses	\$ 381,903	\$ 383,511	\$ 318,612	\$ (64,899)	-16.9%
Supplies & Services	\$ 1,972,028	\$ 2,029,921	\$ 1,680,657	\$ (349,265)	-17.2%
Travel	\$ 255,993	\$ 263,389	\$ 3,475	\$ (259,914)	-98.7%
Utilities	\$ 955,692	\$ 1,008,355	\$ 1,089,580	\$ 81,225	8.1%
Repairs & Maintenance	\$ 1,832,990	\$ 1,922,658	\$ 1,625,241	\$ (297,417)	-15.5%
Fees & Charges	\$ 75,353	\$ 72,494	\$ 64,696	\$ (7,798)	-10.8%
Reserves	\$ 902,921	\$ 637,148	\$ 329,909	\$ (307,239)	-48.2%
Grants & Scholarships	\$ 58,516	\$ 67,312	\$ 74,424	\$ 7,112	10.6%
Expendable Equipment	\$ 165,493	\$ 348,233	\$ 99,781	\$ (248,452)	-71.3%
Amortization & Depreciation	\$ 214,249	\$ 205,248	\$ 153,975	\$ (51,273)	-25.0%
Pension Related Charges	\$ 5,537	\$ 73,824	\$ (99,103)	\$ (172,927)	-234.2%
Total Expenditures	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%

Summary

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

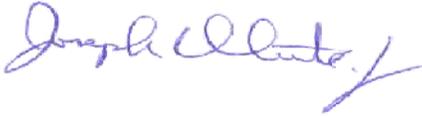
We strongly advocate for your adoption of the 2020-21 allocation proposals as presented.

**UNIVERSITY STUDENT UNION
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Respectfully Submitted,



Debra L. Hammond
Executive Director



Joseph Illuminate
Associate Director, Accounting & Finance

EXHIBIT 1 – ADMINSTRATIVE CONTINGENCIES

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Dept	Description	Amount
31350	Technology Equipment Reserve	\$ 25,000
35030	COVID-19 Supply Reserve	\$ 25,000
31350	Software Purchases: External Security Camera Project	\$ 11,583
31350	Contract Services: External Security Camera Project	\$ 10,265
31076	Hammocks for the Oasis (4)	\$ 4,961
31350	Travel: External Security Camera Project	\$ 2,500
31071	Pool table Re-felting	\$ 600
	Total	\$ 79,909

The approved Administrative Contingency budget for 2019-20 totaled \$652,921. Due to COVID-19, the Administrative Contingency budget request has been significantly reduced To \$79,909.

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EXHIBIT 2: CAPITAL OUTLAY ALLOCATION PROPOSAL

No.	Dept No.	Dept Name	Requestor Name	Item Description	Fixed Asset Type	Qty	Base Cost	Contingency	Total Cost
1	31076	Oasis	R. Cardona	Oasis Outdoor Cover	Furniture & Fixtures	1	\$ 13,056	\$ 1,306	\$ 14,362
2	31076	Oasis	R. Cardona	16' Canopy Umbrella Cover	Furniture & Fixtures	1	\$ 7,134	\$ 713	\$ 7,847
3	31350	TSS	A. Gonzales	Microsoft Surface Hub 2s	Computer & Peripherals	1	\$ 13,360	\$ 1,336	\$ 14,696
4	35030	Maintenance	D. Ross	Fiberglass Scaffolding	Equipment	1	\$ 7,895	\$ 790	\$ 8,685
Capital Outlay Total							\$ 41,444	\$ 4,144	\$ 45,589

JUSTIFICATIONS	
1	This request is for the purchase of one (1) outdoor cover for the existing overhang in the Oasis outdoor lounge. The Wellness Center has two projection screens and a projector to use in the outdoor lounge. The current trellis allows too much sun light for patrons to fully enjoy presentations in the Outdoor Lounge. The Oasis is an ideal meeting place to host events, retreats, and presentations so the sunlight issue must be fixed. The covering would also assist with maintenance because debris from trees get caught in open spaces of the trellis making the debris visible and difficult to clean. The covering would prevent debris from getting caught in the trellis.
2	Replacement of one (1) canopy umbrella that is faded, ripped, and stained with one (1) 16 ft. canopy umbrella cover. After 5 years it is in need of replacement because of its exposure to the elements such as wind, rain, sun, and dew which have contributed to its deterioration. The Wellness Center is located in a specific area where bystanders, pedestrians, and students coming to the Oasis can see the poor condition of the umbrellas. From a customer service perspective, the canopy umbrella needs replacement.
3	Purchase of one (1) mobile Microsoft Surface Hub 2S as a corporate-wide collaboration tool.
4	Purchase of a fiberglass scaffold set for use in the SRC bleacher area of the Mata Arena, and for other projects around the USU. The fiberglass scaffold structure provides the following distinct advantages: 1. The weight is less than half of the existing system. As scaffolding must be assembled on site every time it used, the reduced weight will reduce the risk of injury from lifting injuries during assembly and disassembly, and ease the assembly process. 2. Fiberglass scaffolding is non-conductive and the preferred choice for electrical work. The main task in the SRC is changing the light tubes. 3. The reduced weight makes the system easier to transport should scaffolding be needed for other projects throughout the USU. The 26' platform height provides a working height of 32'.

EXHIBIT 3: MAJOR PURCHASE, REPAIR & MAINTENANCE ALLOCATION PROPOSAL

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No.	Dept No.	Dept Name	Requestor Name	Item Description	Purchase Category	Qty	Base Cost	Contingency	Total Cost
1	31350	TSS	A. Gonzales	All-In-One Desktop Computers	Major R&R	60	\$ 101,854	\$ 10,185	\$ 112,039
2	31350	TSS	A. Gonzales	Laptop Replacement	Major R&R	20	\$ 27,119	\$ 2,712	\$ 29,831
3	31350	TSS	A. Gonzales	Server Hosts Replacement (Union wide)	Major R&R	3	\$ 38,637	\$ 3,864	\$ 42,501
4	31350	TSS	A. Gonzales	vMware vSphere/vCenter - Virtual Server software	Major R&R	3	\$ 13,227	\$ 1,323	\$ 14,549
5	31350	TSS	A. Gonzales	Server Host Addition for VDI (Computer Lab)	Major R&R	1	\$ 17,119	\$ 1,712	\$ 18,831
Package 1 Subtotal							\$ 197,956	\$ 19,796	\$ 217,752
6	31350	TSS	A. Gonzales	Aruba Wireless Access Points	Major R&R	60	\$ 24,263	\$ 2,426	\$ 26,689
7	31350	TSS	A. Gonzales	Alcatel Lucent Network Switch Replacement	Major R&R	60	\$ 107,373	\$ 10,737	\$ 118,110
Package 2 Subtotal							\$ 131,636	\$ 13,164	\$ 144,799
Major R&R Total							\$ 329,592	\$ 32,959	\$ 362,551

JUSTIFICATIONS	
1	Dell All-In-One Computer - CPU and Monitor bundled as one unit. These are replacements of Computer Desktops that are older than four (4) years. As a result of COVID-19, the All-In-One Computer is highly recommended for remote access which minimizes the space need in a remote workspace environment. All-In-One Computers also provides a bigger display which is more convenient especially to users working with large spreadsheets and documents.
2	Purchase of 20 laptops to replace current laptops that are older than 4-5 years. As a result of COVID-19, some users are finding laptops more convenient working remotely.
3	Purchase of three (3) Host Servers to replace current host servers that are that 7-8 years old. Current host servers are not supported on the latest version of VMware, vSphere, and vCenter used for virtualization. VMware vSphere – a server virtualization utility software that helps run, manage, connect, and secure applications. This is installed on a host server (physical server). VMware vCenter – a server utility management software that provides a centralized platform for controlling VMware vSphere environment, allowing to automate and deliver virtual infrastructure across the network.
4	Purchase of three (3) vSphere and vCenter to run the new host servers for virtualization. VMware vCenter – a server utility management software that provides a centralized platform for controlling VMware vSphere environment, allowing to automate and deliver virtual infrastructure across the network.
5	Purchase of one (1) VDI Host Server for the Computer Lab to improve virtual PC Performance.
6	Aruba Wireless Access Point is a name of wireless devices made by Aruba Networks (manufacturer) that are used throughout the Cal State University system, which provides WI-FI connections to CSU students, staff, and employees. Over the last seven (7) years, the USU has accumulated sixty (60) older models of Internal Aruba Wireless Access Point devices and six (6) older models of External Aruba Wireless Access Point devices that are installed in various locations. The "End Of Life" (EOL) support of our current Aruba Wireless Access devices is December 31, 2021. Campus IT has recommended that it is better to replace all wireless access points before EOL support expires. AT&T is the vendor for Cal State University an is offering an aggressive discount of 74% to all Cal State University institutions.
7	Alcatel Lucent is a brand name of network switches that are used throughout the Cal State University system. A network switch is a device where our servers, computer workstations, printers, copiers, alarm systems, Omnilocks, digital signage displays, digital room scheduling displays, phones, and many other network devices are connected to gain access to internet, data, and communications. Over the last seven (7) years, the USU has accumulated thirty (30) older Alcatel Lucent Network Switches that are installed in various locations. The "End Of Life" (EOL) support of our current switches is December 31, 2021. The vendor is offering an aggressive discount of 74% within Cal State University institutions. Campus IT has recommended that it is better to replace all switches before EOL support expires.

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EXHIBIT 4: OPERATING BUDGET PROPOSAL

REVENUE	2019-20 Adopted Budget	2019-20 6 & 6 Budget	2020-21 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 15,835,020	\$ 15,835,020	\$ 14,614,076	\$ (1,220,944)	-7.7%
Food Service Commissions	\$ 80,880	\$ 80,880	\$ 1	\$ (80,880)	-100.0%
Rental Income	\$ 904,988	\$ 904,988	\$ 637,762	\$ (267,226)	-29.5%
Program Income	\$ 461,336	\$ 461,336	\$ 260,293	\$ (201,043)	-43.6%
SRC Income	\$ 721,948	\$ 722,608	\$ 168,263	\$ (554,345)	-76.7%
Interest Income	\$ 58,506	\$ 94,784	\$ 69,549	\$ (25,235)	-26.6%
Grant Revenue	\$ 74,000	\$ 45,540	\$ 480,598	\$ 435,058	955.3%
Miscellaneous Income	\$ 254,267	\$ 255,017	\$ 170,532	\$ (84,485)	-33.1%
Total Revenues	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%

EXPENDITURES					
Staff Salaries	\$ 4,945,485	\$ 4,828,380	\$ 4,996,961	\$ 168,581	3.5%
Hourly Wages	\$ 158,459	\$ 161,947	\$ 150,608	\$ (11,339)	-7.0%
Student Wages	\$ 3,892,958	\$ 3,869,619	\$ 3,154,665	\$ (714,954)	-18.5%
Total Salaries & Wages	\$ 8,996,902	\$ 8,859,946	\$ 8,302,233	\$ (557,712)	-6.3%
Benefits	\$ 800	\$ 800	\$ 800	\$ -	0.0%
Payroll Taxes	\$ 529,306	\$ 519,314	\$ 501,048	\$ (18,266)	-3.5%
Workers Compensation	\$ 180,553	\$ 180,399	\$ 157,490	\$ (22,909)	-12.7%
Unemployment	\$ 19,039	\$ 18,813	\$ 41,198	\$ 22,385	119.0%
Insurance Benefits	\$ 1,014,257	\$ 870,125	\$ 1,015,484	\$ 145,359	16.7%
Retirement	\$ 381,782	\$ 391,222	\$ 416,524	\$ 25,302	6.5%
Vacation	\$ -	\$ 2,960	\$ -	\$ (2,960)	-100.0%
Post Employment Insurance	\$ 384,701	\$ 506,350	\$ 613,150	\$ 106,800	21.1%
Staff Enrichment Reimbursement	\$ 44,511	\$ 19,731	\$ 5,398	\$ (14,333)	-72.6%
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Total Salaries, Wages & Benefits	\$ 11,551,851	\$ 11,369,660	\$ 11,053,326	\$ (316,333)	-2.8%

Cost of Goods Sold	\$ 18,420	\$ 18,420	\$ 6,500	\$ (11,920)	-64.7%
General Operating Expenses	\$ 381,903	\$ 383,511	\$ 318,612	\$ (64,899)	-16.9%
Supplies & Services	\$ 1,972,028	\$ 2,029,921	\$ 1,680,657	\$ (349,265)	-17.2%
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Utilities	\$ 955,692	\$ 1,008,355	\$ 1,089,580	\$ 81,225	8.1%
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Fees & Charges	\$ 75,353	\$ 72,494	\$ 64,696	\$ (7,798)	-10.8%
Reserves	\$ 902,921	\$ 637,148	\$ 329,909	\$ (307,239)	-48.2%
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Expendable Equipment	\$ 165,493	\$ 348,233	\$ 99,781	\$ (248,452)	-71.3%
Amortization & Depreciation	\$ 214,249	\$ 205,248	\$ 153,975	\$ (51,273)	-25.0%
Pension Related Charges	\$ 5,537	\$ 73,824	\$ (99,103)	\$ (172,927)	-234.2%
Total Operating Expenditures	\$ 6,839,094	\$ 7,030,513	\$ 5,347,748	\$ (1,682,766)	-23.9%

Total Expenditures	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%
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Net Surplus (Deficit)	\$ (0)	\$ -	\$ 0	\$ 0	#DIV/0!
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ENDNOTES

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2020-21 BUDGET MESSAGE**

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

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

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

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

⁵ The Board voted to approve the operation of the Dream Center in April 2020.

⁶ The 2019-20 fall/spring fee is \$294 and the corresponding summer fee is \$170. The projected fall/spring and summer student headcount for each fiscal year in the financial plan is 36,260 and 6,468 respectively.

2. Strategic Priorities



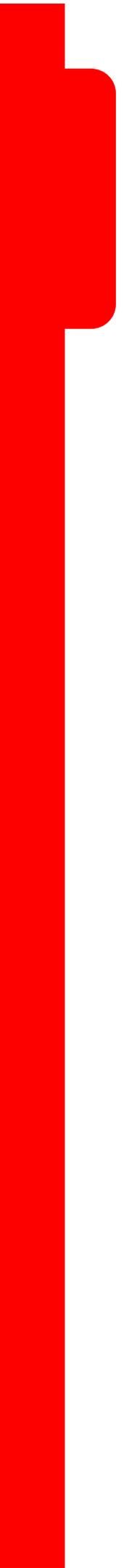
UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2020-21 STRATEGIC PRIORITIES

- **SA Priority 1: Business, Operational Practices, and Facilities:** - Grounded in the philosophy of continuous quality improvement and guided by assessment data, Student Affairs units will offer programs, services, and facilities that are student/client centered, effective and efficient, sustainable, collaborative in nature, and responsive to organizational and legal constraints.
 - **Goal 1.1:** To offer a comprehensive campus recreation program that assists in student satisfaction and contributes to student persistence to graduation.
 - **Strategy 1.1.1:** Implement short- and long-range plans based on a prioritization of the Student Recreation Center (SRC) program review recommendations. **(Kaila/SRC Program Review Team)**
 - **Outcome 1.1.1:** Complete the immediate recommended changes from the SRC Program Review based on the 2020-2021 timeline by June 30, 2021.
 - **Assessment 1.1.1:** Compare actual dates of the recommended changes implementation to the forecasted timeline. Analyze the percentage of tasks completed by their due dates for the action plan by June 1, 2020.
 - **Goal 1.2:** To continually improve and enhance USU facilities in order to provide the CSUN community and guests with quality facilities, equipment, and technology in support of student success efforts and/or to increase revenue-generating opportunities.
 - **Strategy 1.2.1:** Review and assess the viability of the USU's Renovation and Expansion project to determine if the project will move forward. **(Debra/Jimmy/Joe)**
 - **Outcome 1.2.1:** Complete a financial review and an assessment of the USU's long term financial plan based upon actual headcount of the fall 2020 term and predictions for future terms. Based upon the analysis completed make a decision whether to proceed as previously planned, do not proceed, or move forward in a modified version.
 - **Assessment 1.2.1:** Compare the actual completion of the revisions of the long-term financial plan, and the date of the project assessment with forecasted timelines. Analyze the percentage of tasks completed by their due dates by December 31, 2020.
- **SA Priority 2: Enrollment Management, Retention, and Advocacy:** - Affirming our belief that each student admitted to Cal State Northridge has the potential and the full opportunity to succeed and guided by assessment data, Student Affairs units will offer programs, services, and facilities that build a relationship between the student and the university,

enhance student capacity for academic and personal achievement, and assert student needs and expectations to others who contribute to student persistence to graduation.

- **Goal 2.1** To provide equitable opportunities for undocumented students by administratively operating the DREAM center. (Pending BOD Approval Spring 2020).
 - **Strategy 2.1.1:** Oversee the administrative transition of the DREAM Center to the USU and create department structure that is similarly aligned with other USU Resource Centers. **(Freddie)**
 - **Outcome 2.1.1:** Full transition under the USU structure will be completed by August 15, 2020.
 - **Assessment 2.1.1:** Compare the actual transition date of the DREAM Center with the forecasted timeline for implementation.
- **SA Priority 4: Staff Development and Well-being:** - The capacity of the Division of Student Affairs to contribute to student and University success is directly linked to the capacity of the staff to perform at a high standard. Therefore, Student Affairs is committed to creating a work environment based upon clear and reasonable expectations, in which performance evaluation is constructive and developmental, that provides opportunity for continuing development of skills and abilities, that recognizes and expresses appreciation for the contributions of individuals and groups, and that encourages and facilitates physical, emotional, interpersonal, career, and spiritual well-being.
 - **Goal 4.1:** To enhance the knowledge, awareness and skills of USU staff as it relates to the understanding of cultural differences, diversity and inclusion and then to have staff assist student employees with learning and managing diversity and intersectionality in the workplace.
 - **Strategy 4.1.1:** Implement a culturally inclusive training program for USU staff, SAEs and the Board of Directors. **(Freddie)**
 - **Outcome 4.1.1:** Complete the second-year, four-level training and present findings to the Management Team by June 30, 2021. The second-year program addresses: (1) Identity & Self-Awareness, (2) Diversity Knowledge, (3) Social Justice Advocacy Skills, and (4) Practice. The program includes training modules, collaborative events, workshops and resources. All levels of the program will be implemented throughout the year.
 - **Assessment 4.1.1:** Compare the actual implementation plan of work workshops, activities and trainings by June 30, 2021. Assess all programs and provide an overall end of year assessment regarding cultural diversity in the workplace.
 - **Goal 4.2:** To enhance the knowledge, skills and abilities of USU staff supervisors as it relates to providing effective employee supervision.
 - **Strategy 4.2.1:** Provide one, ongoing supervisor training per year as outlined in the USU Professional Development Program for Supervisors. **(Kristen)**

3. Proposals



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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: June 08, 2020

TOPIC: 2020-21 Capital Outlay Allocation Proposal

ISSUE: Approval of the 2020-21 Capital Outlay Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to recommend approval of the 2020-21 Capital Outlay Allocation Proposal in the amount of \$45,589.

FISCAL IMPACT: \$45,589

The total Capital Outlay Allocation Proposal for the 2019-20 fiscal year was \$168,147. Due to COVID-19, the request has been reduced to \$45,589 for the 2020-21 fiscal year.

BACKGROUND:

Capital outlay or fixed assets are defined as a single item with a value greater than \$5,000 that has a useful life of more than one year and can be used in a productive capacity in the USU. The Capital Outlay Allocation Proposal is separate from the Operating Budget Proposal.

This action item was recommended for approval at the May 28, 2020 Finance Committee meeting.

ATTACHMENT(S):

1. 2020-21 Capital Outlay Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair:

Tammy Rassamekiarttisak, Committee Chair
tammy.rassamekiarttisak.739@my.csun.edu

Alberto Martinez, Committee Co-Chair
alberto.martinez.982@my.csun.edu

Staff Member:

Joe Illuminate, Associate Director, USU A&F
joe.illuminate@csun.edu; x6492

**University Student Union
Capital Outlay Proposals
2020-21**

No.	Dept No.	Dept Name	Requestor Name	Item Description	Fixed Asset Type	Qty	Base Cost	Contingency	Total Cost
1	31076	Oasis	R. Cardona	Oasis Outdoor Cover	Furniture & Fixtures	1	\$ 13,056	\$ 1,306	\$ 14,362
2	31076	Oasis	R. Cardona	16' Canopy Umbrella Cover	Furniture & Fixtures	1	\$ 7,134	\$ 713	\$ 7,847
3	31350	TSS	A. Gonzales	Microsoft Surface Hub 2s	Computer & Peripherals	1	\$ 13,360	\$ 1,336	\$ 14,696
4	35030	Maintenance	D. Ross	Fiberglass Scaffolding	Equipment	1	\$ 7,895	\$ 790	\$ 8,685
Capital Outlay Total							\$ 41,444	\$ 4,144	\$ 45,589

JUSTIFICATIONS	
1	This request is for the purchase of one (1) outdoor cover for the existing overhang in the Oasis outdoor lounge. The Wellness Center has two projection screens and a projector to use in the outdoor lounge. The current trellis allows too much sun light for patrons to fully enjoy presentations in the Outdoor Lounge. The Oasis is an ideal meeting place to host events, retreats, and presentations so the sunlight issue must be fixed. The covering would also assist with maintenance because debris from trees get caught in open spaces of the trellis making the debris visible and difficult to clean. The covering would prevent debris from getting caught in the trellis.
2	Replacement of one (1) canopy umbrella that is faded, ripped, and stained with one (1) 16 ft. canopy umbrella cover. After 5 years it is in need of replacement because of its exposure to the elements such as wind, rain, sun, and dew which have contributed to its deterioration. The Wellness Center is located in a specific area where bystanders, pedestrians, and students coming to the Oasis can see the poor condition of the umbrellas. From a customer service perspective, the canopy umbrella needs replacement.
3	Purchase of one (1) mobile Microsoft Surface Hub 2S as a corporate-wide collaboration tool.
4	Purchase of a fiberglass scaffold set for use in the SRC bleacher area of the Mata Arena, and for other projects around the USU. The fiberglass scaffold structure provides the following distinct advantages: 1. The weight is less than half of the existing system. As scaffolding must be assembled on site every time it used, the reduced weight will reduce the risk of injury from lifting injuries during assembly and disassembly, and ease the assembly process. 2. Fiberglass scaffolding is non-conductive and the preferred choice for electrical work. The main task in the SRC is changing the light tubes. 3. The reduced weight makes the system easier to transport should scaffolding be needed for other projects throughout the USU. The 26' platform height provides a working height of 32'.

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: June 08, 2020

TOPIC: 2020-21 Major Purchases, Repairs, & Replacements Allocation Proposal

ISSUE: Approval of the 2020-21 Major Purchases, Repairs, & Replacements Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to recommend approval of the 2020-21 Major Purchases, Repairs, & Replacements Allocation Proposal in the amount of \$362,551.

FISCAL IMPACT: \$362,551

BACKGROUND:

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

The 2019-20 Major R&R Allocation Request was \$2,401,197. Due to COVID-19, the total request for 2020-21 was significantly reduced to \$362,551.

This action item was recommended for approval at the May 28, 2020 Finance Committee meeting.

ATTACHMENT(S):

1. 2020-21 Major Purchases, Repairs, & Replacements Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: Tammy Rassamekiarttisak, Committee Chair
tammy.rassamekiarttisak.739@my.csun.edu

Alberto Martinez, Committee Co-Chair
alberto.martinez.982@my.csun.edu

Staff Member: Joe Illuminate, Associate Director, USU A&F
joe.illuminate@csun.edu; x6492

**University Student Union
Major R&R Proposals
2020-21**

No.	Dept No.	Dept Name	Requestor Name	Item Description	Purchase Category	Qty	Base Cost	Contingency	Total Cost
1	31350	TSS	A. Gonzales	All-In-One Desktop Computers	Major R&R	60	\$ 101,854	\$ 10,185	\$ 112,039
2	31350	TSS	A. Gonzales	Laptop Replacement	Major R&R	20	\$ 27,119	\$ 2,712	\$ 29,831
3	31350	TSS	A. Gonzales	Server Hosts Replacement (Union wide)	Major R&R	3	\$ 38,637	\$ 3,864	\$ 42,501
4	31350	TSS	A. Gonzales	vMware vSphere/vCenter - Virtual Server	Major R&R	3	\$ 13,227	\$ 1,323	\$ 14,549
5	31350	TSS	A. Gonzales	Server Host Addition for VDI (Computer Lab)	Major R&R	1	\$ 17,119	\$ 1,712	\$ 18,831
Package 1							\$ 197,956	\$ 19,796	\$ 217,752
6	31350	TSS	A. Gonzales	Aruba Wireless Access Points	Major R&R	60	\$ 24,263	\$ 2,426	\$ 26,689
7	31350	TSS	A. Gonzales	Alcatel Lucent Network Switch Replacement	Major R&R	60	\$ 107,373	\$ 10,737	\$ 118,110
Package 2							\$ 131,636	\$ 13,164	\$ 144,799
Subtotal							\$ 329,592	\$ 32,959	\$ 362,551
Major R&R Total							\$ 329,592	\$ 32,959	\$ 362,551

JUSTIFICATIONS

1	Dell All-In-One Computer - CPU and Monitor bundled as one unit. These are replacements of Computer Desktops that are older than four (4) years. As a result of COVID-19, the All-In-One Computer is highly recommended for remote access which minimizes the space need in a remote workspace environment. All-In-One Computers also provides a bigger display which is more convenient especially to users working with large spreadsheets and documents.
2	Purchase of 20 laptops to replace current laptops that are older than 4-5 years. As a result of COVID-19, some users are finding laptops more convenient working remotely.
3	Purchase of three (3) Host Servers to replace current host servers that are that 7-8 years old. Current host servers are not supported on the latest version of VMware, vSphere, and vCenter used for virtualization. VMware vSphere – a server virtualization utility software that helps run, manage, connect, and secure applications. This is installed on a host server (physical server). VMware vCenter – a server utility management software that provides a centralized platform for controlling VMware vSphere environment, allowing to automate and deliver virtual infrastructure across the network.
4	Purchase of three (3) vSphere and vCenter to run the new host servers for virtualization. VMware vCenter – a server utility management software that provides a centralized platform for controlling VMware vSphere environment, allowing to automate and deliver virtual infrastructure
5	Purchase of one (1) VDI Host Server for the Computer Lab to improve virtual PC Performance.
6	Aruba Wireless Access Point is a name of wireless devices made by Aruba Networks (manufacturer) that are used throughout the Cal State University system, which provides WI-FI connections to CSU students, staff, and employees. Over the last seven (7) years, the USU has accumulated sixty (60) older models of Internal Aruba Wireless Access Point devices and six (6) older models of External Aruba Wireless Access Point devices that are installed in various locations. The "End Of Life" (EOL) support of our current Aruba Wireless Access devices is December 31, 2021. Campus IT has recommended that it is better to replace all wireless access points before EOL support expires. AT&T is the vendor for Cal State University and is offering an aggressive discount of 74% to all Cal State University institutions.
7	Alcatel Lucent is a brand name of network switches that are used throughout the Cal State University system. A network switch is a device where our servers, computer workstations, printers, copiers, alarm systems, Omnilocks, digital signage displays, digital room scheduling displays, phones, and many other network devices are connected to gain access to internet, data, and communications. Over the last seven (7) years, the USU has accumulated thirty (30) older Alcatel Lucent Network Switches that are installed in various locations. The "End Of Life" (EOL) support of our current switches is December 31, 2021. The vendor is offering an aggressive discount of 74% within Cal State University institutions. Campus IT has recommended that it is better to replace all switches before EOL support expires.

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: June 08, 2020

TOPIC: 2020-21 Designated Reserves Allocation Proposal

ISSUE: Approval of the 2020-21 Designated Reserves Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to recommend approval of the Designated Reserves Allocation Proposal in the amount of \$520,683.

FISCAL IMPACT: \$520,683

BACKGROUND:

Designated reserves consist of the following payroll-related items:

1. General Salary Reserve - \$205,000
 - a. The general salary reserve includes general salary and temporary salary increases, salary adjustmentsⁱ, and vacation advances.
2. Employer Paid Payroll Tax Reserve - \$15,683
 - a. This reserve is 7.65% of the General Salary Reserve
3. Retirement Health Benefits Plan (RHBP) Funding - \$300,000
 - a. RHBP funding will not increase the overall 2010-21 Operating Expenditure Budget because the expense has been incurred in previous years. The funding reduces the RHBP liability that is on the Statement of Financial Position (Balance Sheet).

This action item was recommended for approval at the May 28, 2020 Finance Committee meeting.

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

ATTACHMENT(S):

1. 2020-21 Designated Reserves Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair:

Tammy Rassamekiarttisak, Committee Chair
tammy.rassamekiarttisak.739@my.csun.edu

Alberto Martinez, Committee Co-Chair
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Staff Member:

Joe Illuminate, Associate Director, USU A&F
joe.illuminate@csun.edu; x6492

**University Student Union
California State University, Northridge
Designated Reserves Allocation Proposal
2020-21**

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 205,000	General Salary Reserve*
Employer Paid Payroll Taxes - Staff Salaries	\$ 15,683	Employer-Paid Payroll Tax Reserve**
Retirement Health Benefits Plan Funding	\$ 300,000	RHBP Funding***
Total Reserves	\$ 520,683	

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

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

***The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2020-21 expenditure budget because the expense has already been incurred in previous fiscal years.

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: June 08, 2020

TOPIC: 2020-21 Operating Budget Proposal

ISSUE: Approval of the 2020-21 Operating Budget Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTIONS: Move to recommend approval of the 2020-21 Operating Budget Proposal with projected revenues and expenses of \$16,401,074.

FISCAL IMPACT: \$16,401,074

BACKGROUND: Due to COVID-19, a potential decrease in student headcount, and conservative budgeting practices, we have decreased expenditures in our 2020-21 Operating Budget Proposal by \$2 million when compared to the 2019-20, 6&6 Revised Second Quarter Budget.

This action item was recommended for approval at the May 28, 2020 Finance Committee meeting.

ATTACHMENT(S):

- 2020-21 Budget Message

If you have any questions, please contact:

Board Member/Committee Chair:

Tammy Rassamekiarttisak, Committee Chair
tammy.rassamekiarttisak.739@my.csun.edu

Alberto Martinez, Committee Co-Chair
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Staff Member:

Joe Illuminate, Associate Director, USU A&F
joe.illuminate@csun.edu; x6492



University Student Union
California State University, Northridge
2020-21 Operating Budget Proposal
Statement of Activities

REVENUE	2019-20 Adopted Budget	2019-20 6 & 6 Budget	2020-21 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 15,835,020	\$ 15,835,020	\$ 14,614,076	\$ (1,220,944)	-7.7%
Food Service Commissions	\$ 80,880	\$ 80,880	\$ 1	\$ (80,880)	-100.0%
Rental Income	\$ 904,988	\$ 904,988	\$ 637,762	\$ (267,226)	-29.5%
Program Income	\$ 461,336	\$ 461,336	\$ 260,293	\$ (201,043)	-43.6%
SRC Income	\$ 721,948	\$ 722,608	\$ 168,263	\$ (554,345)	-76.7%
Interest Income	\$ 58,506	\$ 94,784	\$ 69,549	\$ (25,235)	-26.6%
Grant Revenue	\$ 74,000	\$ 45,540	\$ 480,598	\$ 435,058	955.3%
Miscellaneous Income	\$ 254,267	\$ 255,017	\$ 170,532	\$ (84,485)	-33.1%
Total Revenues	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%

EXPENDITURES					
Staff Salaries	\$ 4,945,485	\$ 4,828,380	\$ 4,996,961	\$ 168,581	3.5%
Hourly Wages	\$ 158,459	\$ 161,947	\$ 150,608	\$ (11,339)	-7.0%
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Cost of Goods Sold	\$ 18,420	\$ 18,420	\$ 6,500	\$ (11,920)	-64.7%
General Operating Expenses	\$ 381,903	\$ 383,511	\$ 318,612	\$ (64,899)	-16.9%
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Reserves	\$ 902,921	\$ 637,148	\$ 329,909	\$ (307,239)	-48.2%
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Total Expenditures	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%
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Net Surplus (Deficit)	\$ (0)	\$ -	\$ 0	\$ 0	#DIV/0!
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**Department Summary
Proposed Budget
2020-21**

AREA :

DEPARTMENT :

Account Number	Description	2019-20 Adopted Budget	2019-20 6&6 Budget	2020-21 Proposed Budget	Variance \$ (Proposed to 6&6)	Variance % (Proposed to 6&6)
REVENUE						
400110	Sales - Non Taxable	\$ -	\$ -	\$ -	\$ -	-
400120	Sales - Taxable	\$ 22,100	\$ 22,100	\$ 4,000	\$ (18,100)	-81.9%
400210	Sales - Brunch	\$ -	\$ -	\$ -	\$ -	-
400899	Member Discounts	\$ -	\$ -	\$ -	\$ -	-
405440	Rental Income - Equipment	\$ -	\$ -	\$ -	\$ -	-
405441	Equipment Income - ASI	\$ 9,500	\$ 9,500	\$ 3,600	\$ (5,900)	-62.1%
405442	Equipment Income - Cht Studnts	\$ 20,000	\$ 20,000	\$ 5,400	\$ (14,600)	-73.0%
405443	Equipment Income - CSUN Depts	\$ 20,000	\$ 20,000	\$ 5,850	\$ (14,150)	-70.8%
405444	Equipment Income - Off Campus	\$ 4,300	\$ 4,300	\$ 1,395	\$ (2,905)	-67.6%
405445	Equipment Income - USU Co-Spon	\$ -	\$ -	\$ -	\$ -	-
405450	Rental Income - Facility	\$ 495,688	\$ 495,688	\$ 501,500	\$ 5,812	1.2%
405451	Facility Income - ASI	\$ 2,500	\$ 2,500	\$ 600	\$ (1,900)	-76.0%
405452	Facility Income - Cht Students	\$ 38,000	\$ 38,000	\$ 11,085	\$ (26,915)	-70.8%
405453	Facility Income - CSUN Depts	\$ 175,000	\$ 175,000	\$ 54,239	\$ (120,761)	-69.0%
405454	Facility Income - Off Campus	\$ 115,000	\$ 115,000	\$ 51,017	\$ (63,983)	-55.6%
405455	Facility Income - USU Co-Spons	\$ -	\$ -	\$ -	\$ -	-
405456	Facility Income - Vendor	\$ 8,000	\$ 8,000	\$ 3,075	\$ (4,925)	-61.6%
405460	Rental Income - Lockers	\$ 14,872	\$ 14,872	\$ 2,971	\$ (11,901)	-80.0%
405470	Rental Income - Towels	\$ 10,690	\$ 10,690	\$ 2,320	\$ (8,370)	-78.3%
410100	Program Income	\$ 15,000	\$ 15,000	\$ 3,230	\$ (11,770)	-78.5%
410110	Fitness Program Income	\$ 49,835	\$ 50,335	\$ 18,185	\$ (32,150)	-63.9%
410115	Personal Training Program Income	\$ 50,815	\$ 50,815	\$ 12,145	\$ (38,670)	-76.1%
410120	Summer & Sports Camp Income	\$ 446,336	\$ 446,336	\$ 257,063	\$ (189,273)	-42.4%
410130	Intramurals Income	\$ 11,500	\$ 11,500	\$ 3,650	\$ (7,850)	-68.3%
410310	Membership Income	\$ 501,101	\$ 501,101	\$ 114,142	\$ (386,959)	-77.2%
410320	Guest Pass Income	\$ 56,300	\$ 56,300	\$ 9,650	\$ (46,650)	-82.9%
410400	Fee Income	\$ -	\$ -	\$ -	\$ -	-
410410	Fee Refund	\$ -	\$ -	\$ -	\$ -	-
410600	Miscellaneous Income	\$ 5,050	\$ 5,050	\$ 1,080	\$ (3,970)	-78.6%
410700	Student Body Fee Income	\$ 15,835,020	\$ 15,835,020	\$ 14,614,076	\$ (1,220,944)	-7.7%
411420	Open Gym Fee	\$ -	\$ -	\$ -	\$ -	-
411430	Open Gym Day Pass Fee	\$ -	\$ -	\$ -	\$ -	-
411440	Pool Pass Fee	\$ 4,490	\$ 4,490	\$ 1,150	\$ (3,340)	-74.4%
421200	Grant Revenue	\$ 74,000	\$ 45,540	\$ 480,598	\$ 435,058	955.3%
421300	Indirect Cost Recovery	\$ 120,767	\$ 121,517	\$ 133,798	\$ 12,281	10.1%
421301	Indirect Cost Rec - Campus Svc	\$ 4,450	\$ 4,450	\$ -	\$ (4,450)	-100.0%
421302	Indirect Cost Rec - Custodial	\$ 15,000	\$ 15,000	\$ 4,200	\$ (10,800)	-72.0%
421303	Indirect Cost Rec - Linen	\$ 18,000	\$ 18,000	\$ 6,000	\$ (12,000)	-66.7%
421304	Indirect Cost Rec - Personnel	\$ 76,000	\$ 76,000	\$ 21,000	\$ (55,000)	-72.4%
421305	Indirect Cost Rec - Utilities	\$ 15,000	\$ 15,000	\$ 4,455	\$ (10,545)	-70.3%
421400	Equipment Recovery Income	\$ 245	\$ 405	\$ 50	\$ (355)	-87.7%
440100	Contributions - Donations	\$ -	\$ -	\$ -	\$ -	-
460120	Investment Income Realized Gain/Loss	\$ -	\$ -	\$ -	\$ -	-
460130	Investment Income Unrealized Gain/Loss	\$ -	\$ -	\$ -	\$ -	-
470310	Interest Income Bank	\$ 58,506	\$ 94,784	\$ 69,549	\$ (25,235)	-26.6%
485110	Cash Over - Short	\$ -	\$ -	\$ -	\$ -	-
485120	Commission Income	\$ 77,760	\$ 77,760	\$ -	\$ (77,760)	-100.0%
486120	Other Income - Taxable	\$ 3,120	\$ 3,120	\$ -	\$ (3,120)	-100.0%
486600	Rental Income - Non Operating	\$ 17,000	\$ 17,000	\$ -	\$ (17,000)	-100.0%
486700	Gain on Sale of Assets	\$ -	\$ -	\$ -	\$ -	-
	Total Revenue	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%

EXPENSES						
501100	Cost - Food and Beverage	\$ -	\$ -	\$ -	\$ -	-
503100	Cost of Sales - Non Food	\$ 18,420	\$ 18,420	\$ 6,500	\$ (11,920)	-64.7%
601100	Staff Salaries	\$ 4,945,485	\$ 4,828,380	\$ 4,996,961	\$ 168,581	3.5%
601120	Hourly	\$ 158,459	\$ 161,947	\$ 150,608	\$ (11,339)	-7.0%
601130	Student Wages	\$ 3,892,958	\$ 3,869,619	\$ 3,154,665	\$ (714,954)	-18.5%
602000	Benefits	\$ 800	\$ 800	\$ 800	\$ -	0.0%
602110	Payroll Taxes	\$ 529,306	\$ 519,314	\$ 501,048	\$ (18,266)	-3.5%
602210	Workers Compensation	\$ 180,553	\$ 180,399	\$ 157,490	\$ (22,909)	-12.7%
602220	Unemployment Insurance	\$ 19,039	\$ 18,813	\$ 41,198	\$ 22,385	119.0%



**Department Summary
Proposed Budget
2020-21**

AREA :

DEPARTMENT :

Account Number	Description	2019-20 Adopted Budget	2019-20 6&6 Budget	2020-21 Proposed Budget	Variance \$ (Proposed to 6&6)	Variance % (Proposed to 6&6)
602310	Insurance Benefits	\$ 1,014,257	\$ 870,125	\$ 1,015,484	\$ 145,359	16.7%
602320	Retirement	\$ 381,782	\$ 391,222	\$ 416,524	\$ 25,302	6.5%
602410	Vacation	\$ -	\$ 2,960	\$ -	\$ (2,960)	-100.0%
602420	Post Employment Insurance	\$ 384,701	\$ 506,350	\$ 613,150	\$ 106,800	21.1%
602510	Staff Enrichment Reimbursement	\$ 44,511	\$ 19,731	\$ 5,398	\$ (14,333)	-72.6%
620100	Office Supplies	\$ 47,515	\$ 46,378	\$ 47,239	\$ 861	1.9%
620110	Computer Supplies	\$ 80,114	\$ 80,114	\$ 57,875	\$ (22,239)	-27.8%
620120	Software Purchases	\$ 7,500	\$ 19,334	\$ 8,000	\$ (11,334)	-58.6%
620200	Program Costs	\$ 749,215	\$ 751,338	\$ 526,366	\$ (224,972)	-29.9%
620210	Operational Supplies	\$ 82,623	\$ 82,518	\$ 107,998	\$ 25,480	30.9%
620220	Operational Supplies - Employee Uniforms	\$ 36,937	\$ 40,010	\$ 26,042	\$ (13,968)	-34.9%
620230	Operational Supplies - Towels & Laundry	\$ 17,852	\$ 17,003	\$ 12,660	\$ (4,343)	-25.5%
623100	Insurance	\$ 128,178	\$ 128,178	\$ 106,172	\$ (22,006)	-17.2%
623210	Printing and Photocopy	\$ 80	\$ 80	\$ -	\$ (80)	-100.0%
623310	Postage	\$ 4,048	\$ 4,048	\$ 3,487	\$ (561)	-13.9%
623320	Freight	\$ -	\$ 7	\$ -	\$ (7)	-100.0%
623410	Equipment Lease	\$ 44,398	\$ 44,398	\$ 41,303	\$ (3,095)	-7.0%
623420	Equipment Rental	\$ 2,500	\$ 2,290	\$ 1,832	\$ (458)	-20.0%
623510	Hospitality	\$ 4,450	\$ 5,139	\$ 2,010	\$ (3,129)	-60.9%
623520	Program Food Costs	\$ 66,926	\$ 66,926	\$ 20,459	\$ (46,467)	-69.4%
623610	Dues	\$ 19,310	\$ 19,310	\$ 19,059	\$ (251)	-1.3%
623620	Subscriptions	\$ 16,088	\$ 16,405	\$ 27,218	\$ 10,813	65.9%
623625	Book Purchases	\$ 600	\$ 600	\$ 600	\$ -	0.0%
623650	Recruitment Expense	\$ 9,482	\$ 9,482	\$ 7,482	\$ (2,000)	-21.1%
623700	Interest Expense	\$ -	\$ -	\$ -	\$ -	-
623910	Advertising	\$ 19,509	\$ 19,509	\$ 18,989	\$ (520)	-2.7%
623920	Marketing	\$ 66,335	\$ 67,139	\$ 70,000	\$ 2,861	4.3%
625100	Professional Services	\$ 110,410	\$ 159,068	\$ 96,454	\$ (62,614)	-39.4%
625200	Contract Services	\$ 255,649	\$ 249,681	\$ 257,250	\$ 7,569	3.0%
625300	Legal Services	\$ 24,950	\$ 28,660	\$ 23,500	\$ (5,160)	-18.0%
625310	Audit Services	\$ 30,000	\$ 30,000	\$ 31,305	\$ 1,305	4.4%
625320	Management Services	\$ -	\$ -	\$ -	\$ -	-
625350	Computer Systems Support	\$ 211,541	\$ 210,296	\$ 229,862	\$ 19,566	9.3%
625360	Web Online Services	\$ -	\$ -	\$ -	\$ -	-
625370	Multimedia Services	\$ -	\$ -	\$ -	\$ -	-
625400	Personnel Services	\$ 27,248	\$ 27,248	\$ 29,101	\$ 1,853	6.8%
625410	Training-Development Svcs	\$ 121,123	\$ 118,752	\$ 74,436	\$ (44,317)	-37.3%
625420	Payroll Services	\$ 96,345	\$ 96,345	\$ 91,501	\$ (4,844)	-5.0%
625500	Interpreter - Access Services	\$ 8,046	\$ 8,046	\$ 2,856	\$ (5,190)	-64.5%
625510	Parking	\$ 8,750	\$ 8,918	\$ 4,000	\$ (4,918)	-55.1%
625520	Security	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	-100.0%
625710	Subcontractor Svcs-University	\$ 54,212	\$ 54,212	\$ 54,212	\$ -	0.0%
630100	Travel	\$ 174,306	\$ 183,543	\$ 1,650	\$ (181,893)	-99.1%
630110	In State Travel	\$ -	\$ -	\$ -	\$ -	-
630400	Seminar-Conference Fee	\$ 81,686	\$ 79,846	\$ 1,825	\$ (78,021)	-97.7%
640100	Telephones	\$ 88,373	\$ 88,373	\$ 102,497	\$ 14,124	16.0%
640200	Electricity	\$ 690,935	\$ 737,164	\$ 775,669	\$ 38,505	5.2%
640300	Gas	\$ 100,313	\$ 105,331	\$ 131,253	\$ 25,922	24.6%
640400	Water	\$ 76,071	\$ 77,487	\$ 80,161	\$ 2,674	3.5%
640600	Cable TV	\$ -	\$ -	\$ -	\$ -	-
640700	BTU Cooling	\$ -	\$ -	\$ -	\$ -	-
640800	BTU Heating	\$ -	\$ -	\$ -	\$ -	-
650110	Building Supplies	\$ 183,833	\$ 168,833	\$ 135,066	\$ (33,767)	-20.0%
650120	Custodial Supplies	\$ -	\$ -	\$ -	\$ -	-
650210	Custodial Services	\$ 1,265,728	\$ 1,265,728	\$ 1,177,461	\$ (88,267)	-7.0%
650220	Pest Control Services	\$ 9,600	\$ 9,600	\$ 8,625	\$ (976)	-10.2%
650230	Sanitation Services	\$ 41,920	\$ 41,920	\$ 35,888	\$ (6,032)	-14.4%
650300	Vehicle Repair	\$ 1,000	\$ 2,200	\$ 800	\$ (1,400)	-63.6%
650400	Equip - Facility R and M	\$ 206,370	\$ 288,781	\$ 173,194	\$ (115,587)	-40.0%
650410	R & M - General Equipment	\$ 13,525	\$ 13,215	\$ 13,525	\$ 310	2.3%
650420	R & M - Sports Equipment	\$ 52,785	\$ 47,785	\$ 36,725	\$ (11,060)	-23.1%
650430	R & M - Outdoor Pools	\$ 45,359	\$ 71,726	\$ 35,689	\$ (36,038)	-50.2%
650440	R & M - Outdoor Field	\$ 11,370	\$ 11,370	\$ 6,770	\$ (4,600)	-40.5%
650450	R & M - Buildings	\$ -	\$ -	\$ -	\$ -	-



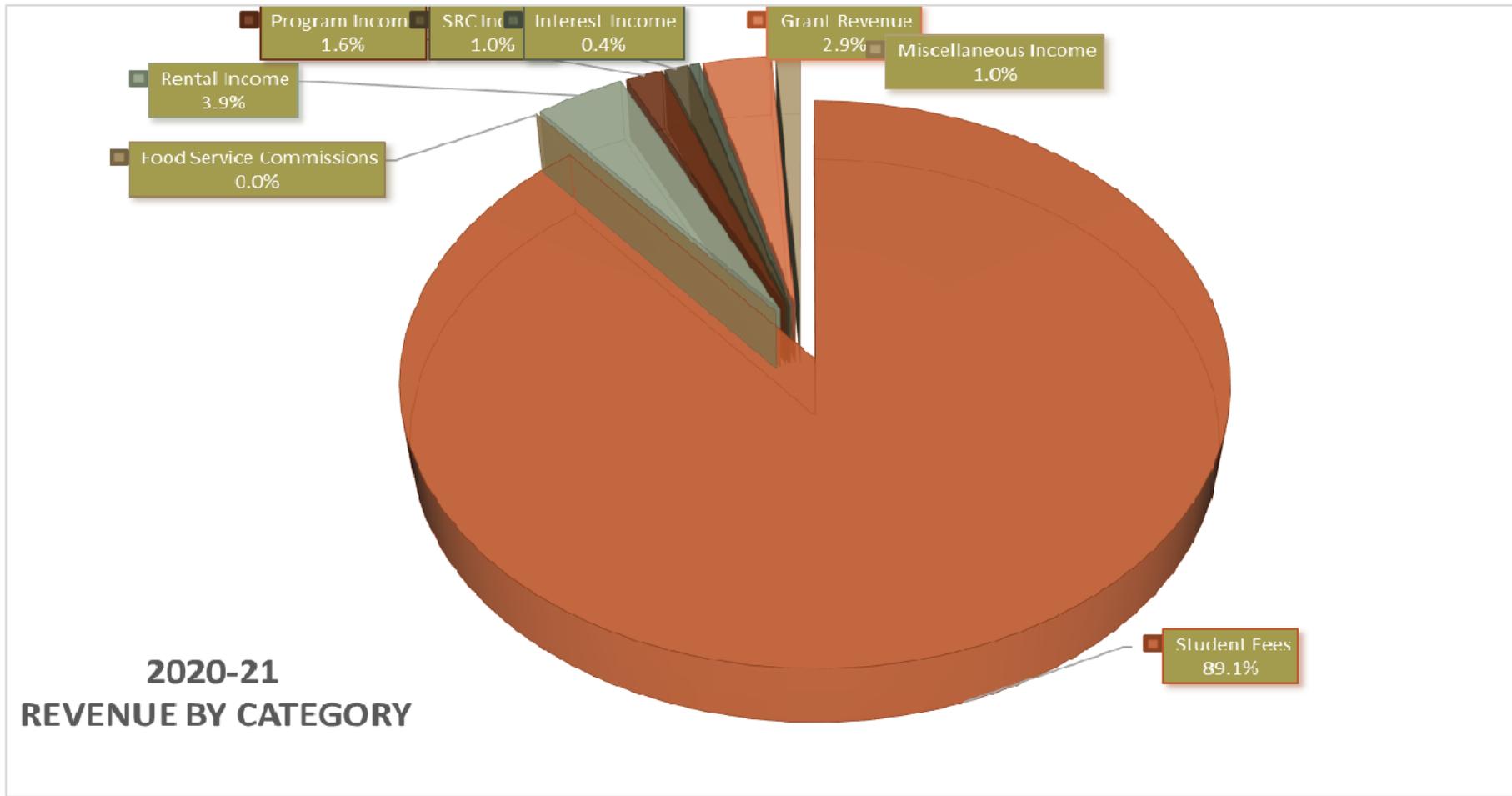
**Department Summary
Proposed Budget
2020-21**

AREA :

DEPARTMENT :

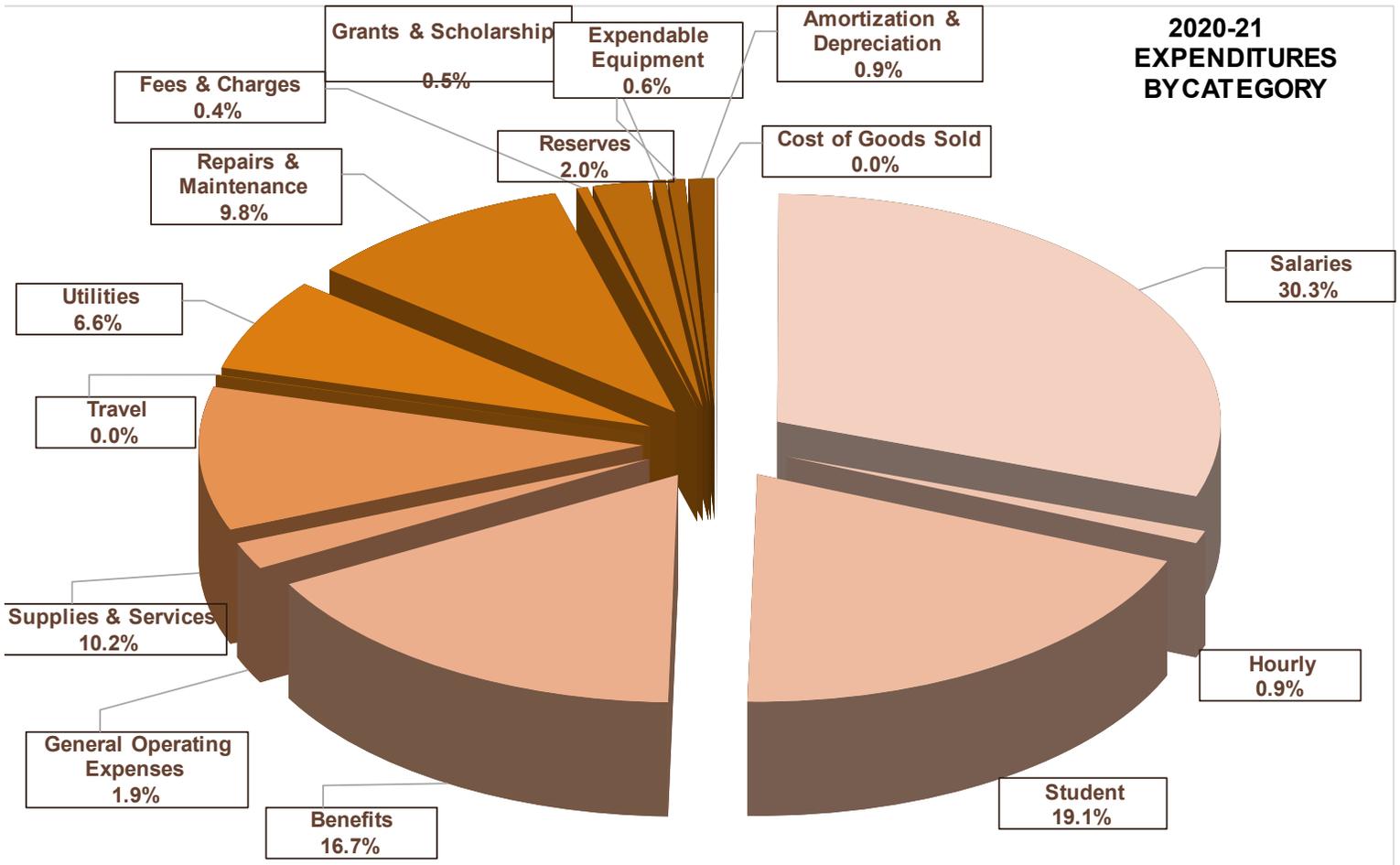
Account Number	Description	2019-20 Adopted Budget	2019-20 6&6 Budget	2020-21 Proposed Budget	Variance \$ (Proposed to 6&6)	Variance % (Proposed to 6&6)
650500	Construction Project Expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
660130	Licensing Fees	\$ 3,971	\$ 3,971	\$ 4,138	\$ 167	4.2%
660140	Handling Fees	\$ -	\$ -	\$ -	\$ -	-
660210	Bank Charges	\$ 4,000	\$ 2,500	\$ 1,600	\$ (900)	-36.0%
660220	Merchant Charges	\$ 32,122	\$ 30,763	\$ 23,678	\$ (7,085)	-23.0%
660310	Uncollectible Accounts Expense	\$ -	\$ -	\$ -	\$ -	-
660420	University Dept Support	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%
660430	Referendum Expense	\$ -	\$ -	\$ -	\$ -	-
660510	Penalties - Late Fees	\$ -	\$ -	\$ -	\$ -	-
660520	Taxes & Licenses	\$ 260	\$ 260	\$ 280	\$ 20	7.7%
660910	Admin Contingency	\$ 652,921	\$ 283,102	\$ 79,909	\$ (203,193)	-71.8%
660940	Operating Reserves	\$ 250,000	\$ 354,046	\$ 250,000	\$ (104,046)	-29.4%
680210	Scholarships	\$ 50,212	\$ 67,312	\$ 74,424	\$ 7,112	10.6%
680220	Tuition-Books	\$ 8,304	\$ -	\$ -	\$ -	-
720100	Expendable Equipment	\$ 30,500	\$ 30,682	\$ 38,370	\$ 7,688	25.1%
720110	Expendable Sports Equipment	\$ 21,892	\$ 19,891	\$ 19,818	\$ (73)	-0.4%
720120	Expendable Computer & Peripherals	\$ 109,501	\$ 270,862	\$ 37,593	\$ (233,269)	-86.1%
720130	Expendable Furniture & Fixtures	\$ 3,600	\$ 26,798	\$ 4,000	\$ (22,798)	-85.1%
750120	Amort-Software	\$ 7,415	\$ 7,415	\$ 3,940	\$ (3,475)	-46.9%
750210	Depr-Furniture and Fixtures	\$ 10,256	\$ 10,256	\$ 14,835	\$ 4,579	44.7%
750220	Depr-Equipment	\$ 115,821	\$ 106,821	\$ 75,081	\$ (31,740)	-29.7%
750230	Depr-Computers-Peripherals	\$ 30,262	\$ 30,262	\$ 4,082	\$ (26,180)	-86.5%
750320	Depr-Leasehold Improvements	\$ 50,494	\$ 50,494	\$ 56,038	\$ 5,544	11.0%
750600	Loss on Disposal of FA	\$ -	\$ -	\$ -	\$ -	-
891050	Transfers in from University	\$ -	\$ -	\$ -	\$ -	-
904000	Pension Related Charges	\$ 5,537	\$ 73,824	\$ (99,103)	\$ (172,927)	-234.2%
	Total Expenses	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%

Net Financial Activity	\$ (0)	\$ -	\$ 0	\$ 0	-
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**University Student Union
2020-21 Operating Budget Proposal
By Expenditure Category**

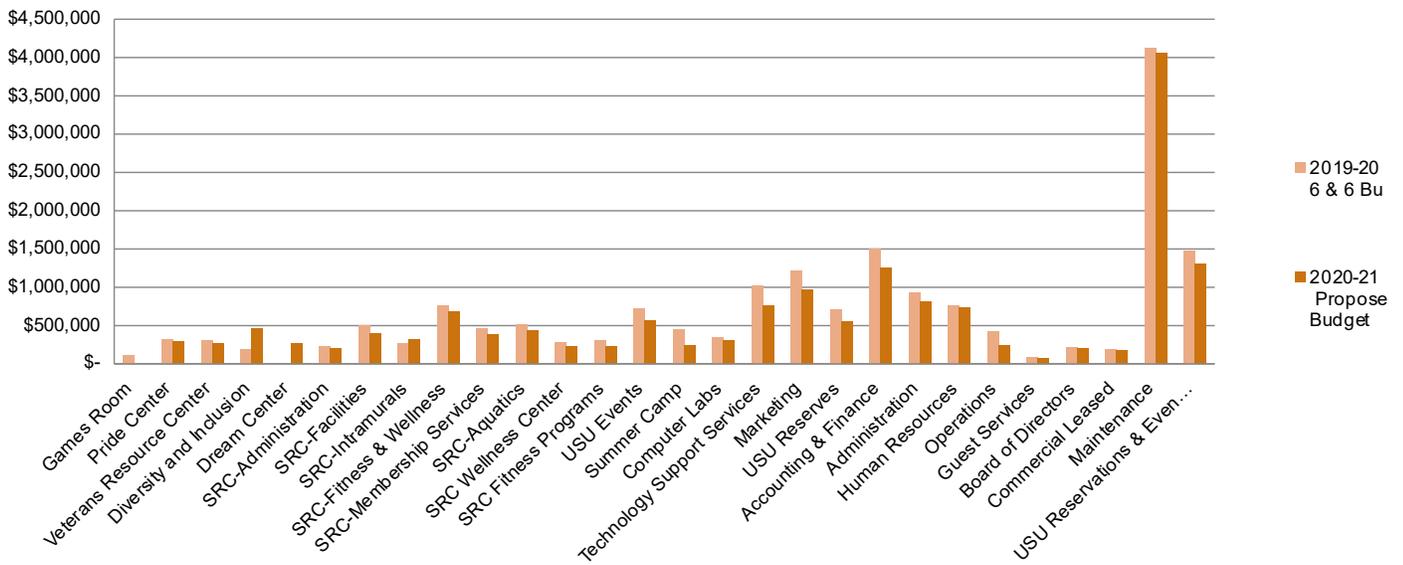
Expenditure Category	2019-20 Adopted Budget	2019-20 6 & 6 Budget	2020-21 Proposed Budget	Variance \$	Variance %
Cost of Goods Sold	\$ 18,420	\$ 18,420	\$ 6,500	\$ (11,920)	-64.7%
Salaries	\$ 4,945,485	\$ 4,828,380	\$ 4,996,961	\$ 168,581.20	3.5%
Hourly	\$ 158,459	\$ 161,947	\$ 150,608	\$ (11,339.11)	-7.0%
Student	\$ 3,892,958	\$ 3,869,619	\$ 3,154,665	\$ (714,954.33)	-18.5%
Benefits	\$ 2,554,949	\$ 2,509,714	\$ 2,751,093	\$ 241,379	9.6%
General Operating Expenses	\$ 381,903	\$ 383,511	\$ 318,612	\$ (64,899)	-16.9%
Supplies & Services	\$ 1,972,028	\$ 2,029,921	\$ 1,680,657	\$ (349,265)	-17.2%
Travel	\$ 255,993	\$ 263,389	\$ 3,475	\$ (259,914)	-98.7%
Utilities	\$ 955,692	\$ 1,008,355	\$ 1,089,580	\$ 81,225	8.1%
Repairs & Maintenance	\$ 1,832,990	\$ 1,922,658	\$ 1,625,241	\$ (297,417)	-15.5%
Fees & Charges	\$ 75,353	\$ 72,494	\$ 64,696	\$ (7,798)	-10.8%
Reserves	\$ 902,921	\$ 637,148	\$ 329,909	\$ (307,239)	-48.2%
Grants & Scholarships	\$ 58,516	\$ 67,312	\$ 74,424	\$ 7,112	10.6%
Expendable Equipment	\$ 165,493	\$ 348,233	\$ 99,781	\$ (248,452)	-71.3%
Amortization & Depreciation	\$ 214,249	\$ 205,248	\$ 153,975	\$ (51,273)	-25.0%
Pension Related Charges	\$ 5,537	\$ 73,824	\$ (99,103)	\$ (172,927)	-234.2%
Total Expenditures	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%



**University Student Union
Operating Budget Proposal
Expenditures by Department**

Department	Description	2019-20 Adopted Budget	2019-20 6 & 6 Budget	2020-21 Proposed Budget	\$ Variance	% Variance
31010	Games Room	\$ 133,781	\$ 113,144	\$ -	\$ (113,144)	-100.0%
31020	Pride Center	\$ 320,331	\$ 322,317	\$ 297,946	\$ (24,371)	-7.6%
31030	Veterans Resource Center	\$ 299,571	\$ 307,865	\$ 272,864	\$ (35,001)	-11.4%
31040	Diversity and Inclusion	\$ 234,158	\$ 189,130	\$ 464,951	\$ 275,821	145.8%
31050	Dream Center	\$ -	\$ -	\$ 267,686	\$ 267,686	#DIV/0!
31070	SRC-Administration	\$ 251,763	\$ 222,431	\$ 199,167	\$ (23,264)	-10.5%
31071	SRC-Facilities	\$ 551,506	\$ 502,209	\$ 390,375	\$ (111,834)	-22.3%
31072	SRC-Intramurals	\$ 283,285	\$ 271,449	\$ 312,820	\$ 41,371	15.2%
31073	SRC-Fitness & Wellness	\$ 769,332	\$ 756,737	\$ 679,005	\$ (77,732)	-10.3%
31074	SRC-Membership Services	\$ 450,380	\$ 459,220	\$ 387,505	\$ (71,715)	-15.6%
31075	SRC-Aquatics	\$ 500,760	\$ 512,276	\$ 429,223	\$ (83,053)	-16.2%
31076	SRC Wellness Center	\$ 252,374	\$ 274,712	\$ 227,666	\$ (47,046)	-17.1%
31077	SRC Fitness Programs	\$ 297,120	\$ 299,870	\$ 232,465	\$ (67,405)	-22.5%
31090	USU Events	\$ 720,928	\$ 720,159	\$ 571,522	\$ (148,637)	-20.6%
31250	Summer Camp	\$ 438,531	\$ 448,395	\$ 236,207	\$ (212,188)	-47.3%
31300	Computer Labs	\$ 369,132	\$ 347,270	\$ 303,002	\$ (44,268)	-12.7%
31350	Technology Support Services	\$ 801,712	\$ 1,022,992	\$ 764,077	\$ (258,915)	-25.3%
31600	Marketing	\$ 1,159,014	\$ 1,209,783	\$ 963,351	\$ (246,432)	-20.4%
32080	USU Reserves	\$ 1,187,117	\$ 713,087	\$ 550,591	\$ (62,496)	-22.8%
33010	Accounting & Finance	\$ 1,386,469	\$ 1,503,811	\$ 1,251,408	\$ (252,403)	-16.8%
33020	Administration	\$ 849,840	\$ 928,346	\$ 815,314	\$ (113,032)	-12.2%
33030	Human Resources	\$ 781,921	\$ 761,012	\$ 738,105	\$ (22,907)	-3.0%
33040	Operations	\$ 300,371	\$ 420,388	\$ 242,411	\$ (177,977)	-42.3%
33050	Guest Services	\$ 176,844	\$ 89,203	\$ 72,093	\$ (17,110)	-19.2%
33080	Board of Directors	\$ 224,485	\$ 213,612	\$ 205,541	\$ (8,071)	-3.8%
33200	Commercial Leased	\$ 183,324	\$ 187,245	\$ 169,997	\$ (17,248)	-9.2%
35030	Maintenance	\$ 4,046,787	\$ 4,123,075	\$ 4,056,123	\$ (66,952)	-1.6%
35050	USU Reservations & Event Services	\$ 1,420,108	\$ 1,480,435	\$ 1,299,660	\$ (180,775)	-12.2%
	Total Expenses	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%

Operating Expenses by Department

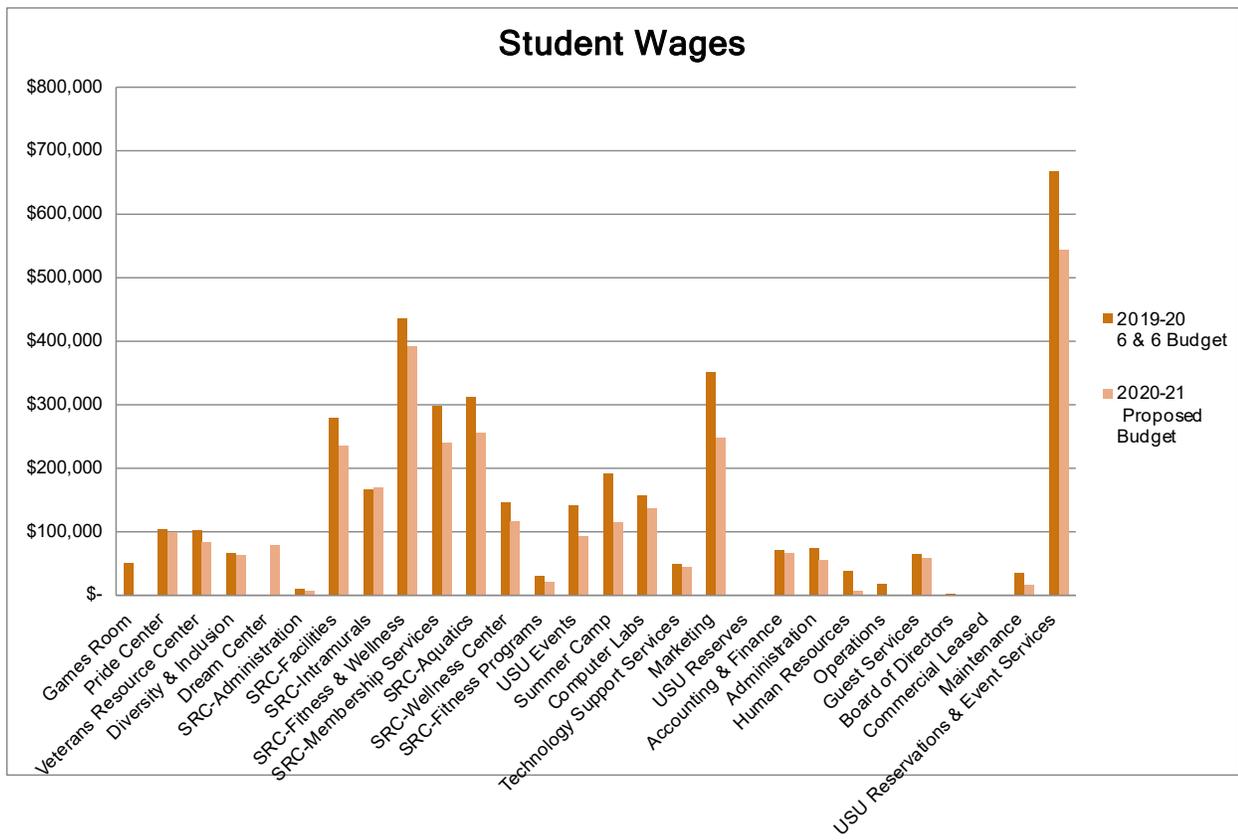


**University Student Union
Operating Budget Proposal
Expenditures by Department**

Department	Description	2019-20 Adopted Budget	2019-20 6 & 6 Budget	2020-21 Proposed Budget	\$ Variance	% Variance
31010	Games Room	\$ 133,781	\$ 113,144	\$ -	\$ (113,144)	-100.0%
31020	Pride Center	\$ 320,331	\$ 322,317	\$ 297,946	\$ (24,371)	-7.6%
31030	Veterans Resource Center	\$ 299,571	\$ 307,865	\$ 272,864	\$ (35,001)	-11.4%
31040	Diversity and Inclusion	\$ 234,158	\$ 189,130	\$ 464,951	\$ 275,821	145.8%
31050	Dream Center	\$ -	\$ -	\$ 267,686	\$ 267,686	#DIV/0!
31070	SRC-Administration	\$ 251,763	\$ 222,431	\$ 199,167	\$ (23,264)	-10.5%
31071	SRC-Facilities	\$ 551,506	\$ 502,209	\$ 390,375	\$ (111,834)	-22.3%
31072	SRC-Intramurals	\$ 283,285	\$ 271,449	\$ 312,820	\$ 41,371	15.2%
31073	SRC-Fitness & Wellness	\$ 769,332	\$ 756,737	\$ 679,005	\$ (77,732)	-10.3%
31074	SRC-Membership Services	\$ 450,380	\$ 459,220	\$ 387,505	\$ (71,715)	-15.6%
31075	SRC-Aquatics	\$ 500,760	\$ 512,276	\$ 429,223	\$ (83,053)	-16.2%
31076	SRC Wellness Center	\$ 252,374	\$ 274,712	\$ 227,666	\$ (47,046)	-17.1%
31077	SRC Fitness Programs	\$ 297,120	\$ 299,870	\$ 232,465	\$ (67,405)	-22.5%
31090	USU Events	\$ 720,928	\$ 720,159	\$ 571,522	\$ (148,637)	-20.6%
31250	Summer Camp	\$ 438,531	\$ 448,395	\$ 236,207	\$ (212,188)	-47.3%
31300	Computer Labs	\$ 369,132	\$ 347,270	\$ 303,002	\$ (44,268)	-12.7%
31350	Technology Support Services	\$ 801,712	\$ 1,022,992	\$ 764,077	\$ (258,915)	-25.3%
31600	Marketing	\$ 1,159,014	\$ 1,209,783	\$ 963,351	\$ (246,432)	-20.4%
32080	USU Reserves	\$ 1,187,117	\$ 713,087	\$ 550,591	\$ (162,496)	-22.8%
33010	Accounting & Finance	\$ 1,386,469	\$ 1,503,811	\$ 1,251,408	\$ (252,403)	-16.8%
33020	Administration	\$ 849,840	\$ 928,346	\$ 815,314	\$ (113,032)	-12.2%
33030	Human Resources	\$ 781,921	\$ 761,012	\$ 738,105	\$ (22,907)	-3.0%
33040	Operations	\$ 300,371	\$ 420,388	\$ 242,411	\$ (177,977)	-42.3%
33050	Guest Services	\$ 176,844	\$ 89,203	\$ 72,093	\$ (17,110)	-19.2%
33080	Board of Directors	\$ 224,485	\$ 213,612	\$ 205,541	\$ (8,071)	-3.8%
33200	Commercial Leased	\$ 183,324	\$ 187,245	\$ 169,997	\$ (17,248)	-9.2%
35030	Maintenance	\$ 4,046,787	\$ 4,123,075	\$ 4,056,123	\$ (66,952)	-1.6%
35050	USU Reservations & Event Services	\$ 1,420,108	\$ 1,480,435	\$ 1,299,660	\$ (180,775)	-12.2%
	Total Expenses	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%

**University Student Union
Operating Budget Proposal
Student Wages**

Dept	Dept Name	2019-20 Adopted Budget	2019-20 6 & 6 Budget	2020-21 Proposed Budget	\$ Variance	% Variance
31010	Games Room	\$ 54,448	\$ 50,448	\$ -	\$ (50,448)	-100.0%
31020	Pride Center	\$ 104,835	\$ 104,835	\$ 99,903	\$ (4,932)	-4.7%
31030	Veterans Resource Center	\$ 102,750	\$ 102,750	\$ 83,845	\$ (18,906)	-18.4%
31040	Diversity & Inclusion	\$ 66,000	\$ 66,000	\$ 63,800	\$ (2,200)	-3.3%
31050	Dream Center	\$ -	\$ -	\$ 79,800	\$ 79,800	#DIV/0!
31070	SRC-Administration	\$ 10,368	\$ 10,368	\$ 7,560	\$ (2,808)	-27.1%
31071	SRC-Facilities	\$ 280,165	\$ 280,165	\$ 235,211	\$ (44,954)	-16.0%
31072	SRC-Intramurals	\$ 167,111	\$ 167,111	\$ 169,605	\$ 2,494	1.5%
31073	SRC-Fitness & Wellness	\$ 436,092	\$ 436,092	\$ 391,988	\$ (44,104)	-10.1%
31074	SRC-Membership Services	\$ 299,155	\$ 299,155	\$ 239,688	\$ (59,467)	-19.9%
31075	SRC-Aquatics	\$ 312,768	\$ 312,768	\$ 256,324	\$ (56,444)	-18.0%
31076	SRC-Wellness Center	\$ 133,514	\$ 145,944	\$ 116,564	\$ (29,380)	-20.1%
31077	SRC-Fitness Programs	\$ 32,165	\$ 31,062	\$ 20,974	\$ (10,088)	-32.5%
31090	USU Events	\$ 142,245	\$ 142,245	\$ 93,330	\$ (48,915)	-34.4%
31250	Summer Camp	\$ 191,724	\$ 191,724	\$ 114,816	\$ (76,908)	-40.1%
31300	Computer Labs	\$ 183,114	\$ 158,114	\$ 137,159	\$ (20,955)	-13.3%
31350	Technology Support Services	\$ 49,680	\$ 49,680	\$ 45,502	\$ (4,178)	-8.4%
31600	Marketing	\$ 351,796	\$ 351,796	\$ 248,208	\$ (103,588)	-29.4%
32080	USU Reserves	\$ -	\$ -	\$ -	\$ -	-
33010	Accounting & Finance	\$ 61,163	\$ 71,423	\$ 67,069	\$ (4,354)	-6.1%
33020	Administration	\$ 57,771	\$ 74,461	\$ 55,842	\$ (18,619)	-25.0%
33030	Human Resources	\$ 38,193	\$ 38,193	\$ 7,930	\$ (30,263)	-79.2%
33040	Operations	\$ 33,768	\$ 17,320	\$ -	\$ (17,320)	-100.0%
33050	Guest Services	\$ 81,577	\$ 64,887	\$ 58,939		
33080	Board of Directors	\$ -	\$ 520	\$ -	\$ (520)	-100.0%
33200	Commercial Leased	\$ -	\$ -	\$ -	\$ -	#DIV/0!
35030	Maintenance	\$ 35,340	\$ 35,340	\$ 15,900	\$ (19,440)	-55.0%
35050	USU Reservations & Event Services	\$ 667,218	\$ 667,218	\$ 544,709	\$ (122,509)	-18.4%
Total Student Wages		\$ 3,892,958	\$ 3,869,619	\$ 3,154,665	\$ (714,954)	-18.5%



**University Student Union
Operating Budget Proposal
Student Hours & Wages**

Department	Dept Description	Proposed Student Hours	Proposed Student Wages	Avg. Hourly/Rate
31010	Games Room	-	\$ -	#DIV/0!
31020	Pride Center	6,551	\$ 99,903	\$ 15.25
31030	Veterans Resource Center	5,498	\$ 83,845	\$ 15.25
31040	Diversity & Inclusion	4,220	\$ 63,800	\$ 15.12
31050	Dream Center	5,100	\$ 79,800	\$ 15.65
31070	SRC-Administration	480	\$ 7,560	\$ 15.75
31071	SRC-Facilities	15,111	\$ 235,211	\$ 15.57
31072	SRC-Intramurals	10,986	\$ 169,605	\$ 15.44
31073	SRC-Fitness & Wellness	24,903	\$ 391,988	\$ 15.74
31074	SRC-Membership Services	15,509	\$ 239,688	\$ 15.45
31075	SRC-Aquatics	15,572	\$ 256,324	\$ 16.46
31076	SRC-Wellness Center	7,539	\$ 116,564	\$ 15.46
31077	SRC-Fitness Programs	1,335	\$ 20,974	\$ 15.71
31090	USU Events	6,120	\$ 93,330	\$ 15.25
31250	Summer Camp	7,424	\$ 114,816	\$ 15.47
31300	Computer Labs	8,915	\$ 137,159	\$ 15.39
31350	Technology Support Services	2,889	\$ 45,502	\$ 15.75
31600	Marketing	16,302	\$ 248,208	\$ 15.23
33010	Accounting & Finance	4,380	\$ 67,069	\$ 15.31
33020	Administration	3,632	\$ 55,842	\$ 15.38
33030	Human Resources	520	\$ 7,930	\$ 15.25
33040	Operations	-	\$ -	\$ -
33050	Guest Services	3,870	\$ 58,939	\$ 15.23
33080	Board of Directors	-	\$ -	\$ -
33200	Commercial Leased	-	\$ -	\$ -
35030	Maintenance	1,060	\$ 15,900	\$ 15.00
35050	USU Reservations & Event Service	35,215	\$ 544,709	\$ 15.47
Total Student Hours & Wages		203,131	3,154,665	\$ 15.53

UNIVERSITY STUDENT UNION
2020-21 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND ACCOUNT

		2020-21	31010	31020	31030	31040	31050	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33050	33080	33200	35030	35050	
Account	Description	Proposed Budget	Games Room	Pride Center	VRC	Diversity & Inclusion	Dream Center	SRC Admin	SRC Facilities	SRC Intramurals	SRC Fitness and Wellness	SRC Membership Services	SRC Aquatics	SRC Wellness Center	SRC Fitness Programs	USU Events	Summer Camp	Computer Labs	Technology Support Services	Marketing	Reserves	Accounting & Finance	Administration	Human Resources	Operations	Guest Services	Board of Directors	Commercial Leased	Maintenance	USU RES	
REVENUE																															
400110	Sales - Non Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400120	Sales - Taxable	4,000	-	-	-	-	-	-	-	-	-	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
400210	Sales - Brunch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
400899	Member Discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405440	Rental Income - Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405441	Equipment Income - Associated Students	3,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,600	
405442	Equipment Income - Student Groups	5,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,400	
405443	Equipment Income - CSUN Departments	5,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,850	
405444	Equipment Income - Off Campus	1,395	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,395	
405445	Equipment Income - USU Co Sponsorship	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405450	Rental Income - Facility	501,500	-	-	-	-	-	-	-	450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	501,050	-	-	
405451	Facility Income - Associated Students	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	
405452	Facility Income - Student Groups	11,085	-	-	-	-	-	-	585	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,500	
405453	Facility Income - CSUN Departments	54,239	-	-	-	-	-	-	1,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,500	
405454	Facility Income - Off Campus	51,017	-	-	-	-	-	-	10,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,800	
405455	Facility Income - USU Co Sponsorship	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405456	Facility Income - Vendor	3,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,075	
405460	Rental Income - Lockers	2,971	-	-	-	-	-	-	-	-	-	2,941	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405470	Rental Income - Towels	2,320	-	-	-	-	-	-	-	-	-	2,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410100	Program Income	3,230	-	-	-	-	-	-	-	3,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410110	Fitness Program Income	18,185	-	-	-	-	-	-	-	-	-	-	17,585	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410115	Personal Training Program Income	12,145	-	-	-	-	-	-	-	-	12,145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410120	Summer & Sports Camp Income	257,063	-	-	-	-	-	-	-	-	-	-	-	-	-	-	257,063	-	-	-	-	-	-	-	-	-	-	-	-	-	
410130	Intramurals Income	3,650	-	-	-	-	-	-	-	3,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410310	Membership Income	114,142	-	-	-	-	-	-	-	-	-	113,951	-	191	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410320	Guest Pass Income	9,650	-	-	-	-	-	-	-	-	-	9,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410400	Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410410	Fee Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410600	Miscellaneous Income	1,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,080	
410700	Student Body Fee Income	14,614,076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,614,076	-	-	-	-	-	-	-	-	
411420	Open Gym Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
411430	Open Gym Day Pass Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
411440	Pool Pass Fee	1,150	-	-	-	-	-	-	-	-	-	-	1,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
421200	Grant Revenue	480,598	-	-	-	212,912	267,686	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
421300	Indirect Cost Recovery	133,798	-	-	-	-	-	-	-	-	1,500	-	10,809	-	-	-	-	-	-	-	-	-	14,995	51,704	-	-	-	-	54,790	-	
421301	Indirect Cost Recovery - Campus Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
421302	Indirect Cost Recovery - Custodial	4,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,200	
421303	Indirect Cost Recovery - Linens	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	
421304	Indirect Cost Recovery - Personnel	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,000	
421305	Indirect Cost Recovery - Utilities	4,455	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,455	
421400	Equipment Recovery Income	50	-	-	-	-	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
440100	Contributions - Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
460120	Investment Income Realized Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
460130	Investment Income Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
470310	Interest Income Bank	69,549	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69,549	-	-	-	-	-	-	-	-	
485110	Cash Over - Short	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
485120	Commission Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
486120	Other Income - Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
486600	Rental Income - Non Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
486700	Gain on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		\$ 16,401,074	\$ -	\$ -	\$ -	\$ 212,912	\$ 267,686	\$ -	\$ 12,542	\$ 8,830	\$ 12,145	\$ 132,912	\$ 29,544	\$ 221	\$ 600	\$ -	\$ 257,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,698,620	\$ 51,704	\$ -	\$ -	\$ -	\$ -	\$ 501,050	\$ 54,790	\$ 160,455

EXPENDITURES																															
501100	Cost - Food and Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
503100	Cost of Sales - Non Food	6,500	-	-	-	-	-	-	-	-	-	6,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601100	Staff Salaries	4,996,961	-	104,502	102,941	250,77																									

**UNIVERSITY STUDENT UNION
2020-21 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND ACCOUNT**

		2020-21	31010	31020	31030	31040	31050	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33050	33080	33200	35030	35050	
Account	Description	Proposed Budget	Games Room	Pride Center	VRC	Diversity & Inclusion	Dream Center	SRC Admin	SRC Facilities	SRC Intramurals	SRC Fitness and Wellness	SRC Membership Services	SRC Aquatics	SRC Wellness Center	SRC Fitness Programs	USU Events	Summer Camp	Computer Labs	Technology Support Services	Marketing	Reserves	Accounting & Finance	Administration	Human Resources	Operations	Guest Services	Board of Directors	Commercial Leased	Maintenance	USU RES	
623410	Equipment Lease	41,303	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,303	-	-	-	-	-	-	-	-	-	-	-	
623420	Equipment Rental	1,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,832	-	
623510	Hospitality	2,010	-	500	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	250	160	-	-	-	-	-	
623520	Program Food Costs	20,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,459	-	-	-	-	-	-	-	-	-	-	-	-	-	
623610	Dues	19,059	-	250	228	575	-	1,862	-	-	300	-	-	-	-	1,300	2,432	-	-	-	-	993	9,384	1,300	130	-	-	-	305		
623620	Subscriptions	27,218	-	636	253	-	-	-	-	-	324	-	-	-	-	436	-	-	131	19,819	-	2,147	628	1,730	-	-	599	-	179		
623625	Book Purchases	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	-	-	300	-	-	-	-	-	-		
623650	Recruitment Expense	7,482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,482	-	-	300	-	-	-	5,000	-	-	-	-	-		
623700	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
623910	Advertising	18,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,989	-	-	-	-	-	-	-	-	-	-	
623920	Marketing	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000	-	-	-	-	-	-	-	-	-	-	
625100	Professional Services	96,454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	744	-	-	500	-	21,750	11,700	5,760	56,000	-	-	-	-		
625200	Contract Services	257,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,775	300	-	-	-	-	238,175	17,000		
625300	Legal Services	23,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	15,500	-	-	-	-	-		
625310	Audit Services	31,305	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,305	-	-	-	-	-	-	-	-	
625320	Management Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
625350	Computer Systems Support	229,862	-	-	-	-	-	-	2,340	-	-	26,000	-	-	3,549	-	2,220	-	84,422	-	-	88,069	-	15,876	-	-	-	-	-	7,386	
625360	Web Online Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
625370	Multimedia Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
625400	Personnel Services	29,101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,101	-	-	-	-	-	-	
625410	Training-Development Svcs	74,436	-	300	300	500	500	3,350	200	920	400	-	6,552	-	-	500	-	1,375	2,058	500	-	2,100	-	42,800	2,480	250	7,050	-	2,300		
625420	Payroll Services	91,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
625500	Interpreter - Access Services	2,856	-	-	-	-	1,200	-	-	-	-	-	1,656	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
625510	Parking	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-	1,750	-	-	-	-	1,250	-	
625520	Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
625710	Subcontractor Svcs-University	54,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,212	-	
630100	Travel	1,650	-	100	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	282	-	
630110	In State Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
630400	Seminar-Conference Fee	1,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,825	-	-	-	-	-	-	-
640100	Telephones	102,497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189	-	102,308	-	-	-	-	-	-	-	-	-	-	-	-
640200	Electricity	775,669	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,778	-	-	-	-	-	-	-	-	-	-	39,125	734,767	-	
640300	Gas	131,253	-	-	-	-	-	-	-	-	-	-	-	-	-	-	301	-	-	-	-	-	-	-	-	-	-	6,620	124,331	-	
640400	Water	80,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184	-	-	-	-	-	-	-	-	-	-	4,043	75,934	-	
640600	Cable TV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
640700	BTU Cooling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
640800	BTU Heating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
650110	Building Supplies	135,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	135,066	-	
650120	Custodial Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
650210	Custodial Services	1,177,461	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,222	-	-	-	-	-	-	-	-	-	-	70,924	1,096,314	7,000	
650220	Pest Control Services	8,625	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,625	-	
650230	Sanitation Services	35,888	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,888	-	
650300	Vehicle Repair	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	800	-	
650400	Equip - Facility R and M	173,194	-	-	-	-	-	-	14,238	-	-	-	-	-	-	-	-	15,813	31,889	-	-	-	-	-	1,000	-	-	-	110,254	-	
650410	R & M - General Equipment	13,525	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	525	-	-	-	-	-	-	-	-	-	11,000	
650420	R & M - Sports Equipment	36,725	-	-	-	-	-	-	5,125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,600	-	
650430	R & M - Outdoor Pools	35,689	-	-	-	-	-	-	-	-	1,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,929	-	
650440	R & M - Outdoor Field	6,770	-	-	-	-	-	-	2,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,900	-	
650450	R & M - Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
650500	Construction Project Expenses	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660130	Licensing Fees	4,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,138	-	
660140	Handling Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660210	Bank Charges	1,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660220	Merchant Charges	23,678	-	-	-	-	-	-	-	-	31	6,250	-	772	-	-	9,260	-	-	-	-	-	4,387	-	-	-	-	-	-	-	2,978
660310	Uncollectible Accounts Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660420	University Dept Support	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-
660430	Referendum Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660510	Penalties - Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660520	Taxes & Licenses	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	280	-	-	-	-	-	-	-	-	-
660910	Admin Contingency	79,909	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,909	-	-	-	-	-	-	-	-	-
660940	Operating Reserves	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	-	-	-	-	-	-	-	-
680210	Scholarships	74,424	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74,424	-	-	-	-
680220	Tuition-Books	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
720100	Expendable Equipment	38,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,370	-
720110	Expendable Sports Equipment	19,818	-</																												

UNIVERSITY STUDENT UNION
2020-21 OPERATING BUDGET VARIANCES from Proposed to 6&6

		2020-21	31010	31020	31030	31040	31050	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33050	33080	33200	35030	35050	
Account	Description	Proposed Budget	Games Room	Pride Center	VRC	Diversity & Inclusion	Dream Center	SRC Admin	SRC Facilities	SRC Intramurals	SRC Fitness and Wellness	SRC Membership Services	SRC Aquatics	SRC Wellness Center	SRC Fitness Programs	USU Events	Summer Camp	Computer Labs	Technology Support Services	Marketing	Reserves	Accounting & Finance	Administration	Human Resources	Operations	Guest Services	Board of Directors	Commercial Leased	Maintenance	USU RES	
620230	Operational Supplies - Towels & Laundry	(4,343)	-	-	-	-	-	-	(5,192)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	849	-
623100	Insurance	(22,006)	-	-	-	-	-	(11,524)	-	-	-	-	-	-	-	-	(214)	-	-	-	-	-	(8,344)	-	-	-	-	(1,924)	-	-	
623210	Printing and Photocopy	(80)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(80)	-	-	-	-	-	-	-	
623310	Postage	(561)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(611)	50	-	-	-	-	-	-	
623320	Freight	(7)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7)	-	
623410	Equipment Lease	(3,095)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,095)	-	-	-	-	-	-	-	-	-	-	-	
623420	Equipment Rental	(458)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(458)	-	
623510	Hospitality	(3,129)	-	(200)	(300)	-	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(400)	-	(40)	-	(1,479)	-	(210)	-	
623520	Program Food Costs	(46,467)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(46,467)	-	-	-	-	-	-	-	(40)	-	-	-	-	-	
623610	Dues	(251)	-	-	3	-	-	(373)	-	-	50	-	-	-	(275)	100	-	-	-	-	-	(385)	469	30	-	-	-	-	-	130	
623620	Subscriptions	10,813	-	384	(446)	-	-	-	-	-	-	-	-	(0)	120	-	-	-	1	11,088	-	(149)	(67)	-	-	-	(167)	-	49	-	
623625	Book Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
623650	Recruitment Expense	(2,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,000)	-	-	-	-	-	-	
623700	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
623910	Advertising	(520)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(520)	-	-	-	-	-	-	-	-	-	
623920	Marketing	2,861	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,361	-	-	-	-	-	-	-	-	(500)	
625100	Professional Services	(62,614)	-	-	-	-	-	-	(19,000)	-	-	-	-	-	-	-	(6)	-	-	-	(2,050)	(12,500)	(58)	-	(29,000)	-	-	-	-	-	
625200	Contract Services	7,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(26,008)	-	-	(2,932)	-	-	-	-	-	-	-	-	
625300	Legal Services	(5,160)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,000)	(1,160)	-	-	-	-	-	36,509	
625310	Audit Services	1,305	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,305	-	-	-	-	-	-	-	-	
625320	Management Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
625350	Computer Systems Support	19,566	-	-	-	-	-	-	-	-	6,000	-	-	(951)	-	-	-	-	10,585	-	-	2,970	-	576	-	-	-	-	-	386	
625360	Web Online Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
625370	Multimedia Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
625400	Personnel Services	1,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,853	-	-	-	-	-	-	
625410	Training-Development Svcs	(44,317)	-	(400)	(300)	(1,000)	500	(4,439)	(3,941)	(485)	(710)	(490)	(60)	(500)	(1,930)	(5,050)	-	(15)	1,998	(1,055)	-	(700)	(1,425)	(14,775)	480	(1,250)	(3,250)	-	(5,520)		
625420	Payroll Services	(4,844)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,844)	-	-	-	-	-	-	-	
625500	Interpreter - Access Services	(5,190)	-	(2,880)	-	(1,500)	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,010)	-	-	-	-	-	-	
625510	Parking	(4,918)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(168)	-	750	(5,500)	
625520	Security	(2,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,000)	
625710	Subcontractor Svcs-University	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
630100	Travel	(181,893)	-	(11,050)	(10,854)	(9,627)	-	(1,212)	(1,960)	(4,410)	(414)	(75)	(293)	(75)	(5,083)	(6,584)	(2,519)	(1,605)	(4,974)	(537)	-	(8,623)	(93,148)	(3,644)	(280)	-	(1,800)	-	(1,771)	(11,355)	
630110	In State Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
630400	Seminar-Conference Fee	(78,021)	-	(2,445)	(3,435)	(2,310)	-	-	(900)	-	(1,470)	(250)	(500)	(250)	(1,150)	(2,346)	(565)	(550)	(2,965)	(1,750)	-	(8,075)	(31,795)	(4,440)	(250)	-	(750)	-	(2,550)	(9,275)	
640100	Telephones	14,124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,124	-	-	-	-	-	-	-	-	-	-	-	
640200	Electricity	38,505	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,290)	-	-	-	-	-	-	-	-	-	-	-	1,942	39,854	
640300	Gas	25,922	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(423)	-	-	-	-	-	-	-	-	-	-	-	1,307	25,037	
640400	Water	2,674	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(349)	-	-	-	-	-	-	-	-	-	-	-	135	2,888	
640600	Cable TV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
640700	BTU Cooling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
640800	BTU Heating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
650110	Building Supplies	(33,767)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(33,767)	-	
650120	Custodial Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
650210	Custodial Services	(88,267)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,219)	-	-	-	-	-	-	-	-	-	-	-	(5,679)	(72,370)	(3,000)
650220	Pest Control Services	(976)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(976)	
650230	Sanitation Services	(6,032)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,032)	
650300	Vehicle Repair	(1,400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,400)	
650400	Equip - Facility R and M	(115,587)	(3,000)	-	-	-	-	-	(934)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(79,543)	-	-	-	(28,699)	
650410	R & M - General Equipment	310	-	-	-	-	-	-	-	-	-	-	-	1,764	-	-	-	-	-	(1,454)	-	-	-	-	-	-	-	-	-	-	
650420	R & M - Sports Equipment	(11,060)	-	-	-	-	-	-	(3,160)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,900)	
650430	R & M - Outdoor Pools	(36,038)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(36,038)	
650440	R & M - Outdoor Field	(4,600)	-	-	-	-	-	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,100)	
650450	R & M - Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
650500	Construction Project Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660130	Licensing Fees	167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167	
660140	Handling Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660210	Bank Charges	(900)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(900)	-	-	-	-	-	-	-	
660220	Merchant Charges	(7,085)	(124)	-	-	-	-	-	(342)	31	-	(4,951)	-	404	-	(5,000)	-	-	-	-	-	-	1,815	-	-	-	-	-	-	1,082	
660310	Uncollectible Accounts Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660420	University Dept Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660430	Referendum Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660510	Penalties - Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660520	Taxes & Licenses	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	
660910	Admin Contingency	(203,193)	-	-</																											

UNIVERSITY STUDENT UNION
2020-21 OPERATING BUDGET VARIANCES from Proposed to 6&6

Account	Description	2020-21	31010	31020	31030	31040	31050	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33050	33080	33200	35030	35050
		Proposed Budget	Games Room	Pride Center	VRC	Diversity & Inclusion	Dream Center	SRC Admin	SRC Facilities	SRC Intramurals	SRC Fitness and Wellness	SRC Membership Services	SRC Aquatics	SRC Wellness Center	SRC Fitness Programs	USU Events	Summer Camp	Computer Labs	Technology Support Services	Marketing	Reserves	Accounting & Finance	Administration	Human Resources	Operations	Guest Services	Board of Directors	Commercial Leased	Maintenance	USU RES
750320	Depr-Leasehold Improvements	5,544	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,544	-	-	-	-	-	-	-	-
750600	Loss on Disposal of FA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
891050	Transfers in from University	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
904000	Pension Related Charges	(172,927)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(172,927)	-	-	-	-	-	-	-	-
Total Expenses		\$ (1,999,099)	\$ (113,144)	\$ (24,371)	\$ (35,001)	\$ 275,821	\$ 267,686	\$ (23,264)	\$ (111,834)	\$ 41,371	\$ (77,732)	\$ (71,715)	\$ (83,053)	\$ (47,046)	\$ (67,405)	\$ (148,637)	\$ (212,188)	\$ (44,268)	\$ (258,915)	\$ (246,432)	\$ (162,496)	\$ (252,403)	\$ (113,032)	\$ (22,907)	\$ (177,977)	\$ (17,110)	\$ (8,071)	\$ (17,248)	\$ (66,952)	\$ (180,775)
Net Financial Activity		\$ 0	\$ 96,144	\$ 24,371	\$ 35,001	\$ (108,449)	\$ 0	\$ 23,264	\$ 124,376	\$ (47,891)	\$ 39,062	\$ (400,263)	\$ 37,132	\$ 46,689	\$ 66,532	\$ 147,837	\$ 22,915	\$ 44,268	\$ 258,915	\$ 246,432	\$ 162,496	\$ (988,545)	\$ 135,515	\$ 22,907	\$ 177,977	\$ 17,110	\$ 8,071	\$ (55,470)	\$ 65,173	\$ (201,570)