

Annual Budget Binder



2023 - 2024

CSUN[®]



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1. Budget Message



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INTRODUCTION

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

CHALLENGES CONTINUE

In 2023-24, we will continue to encounter the same challenges we have faced since 2021:

- Inflation in the cost of labor, services, and commodities including another increase in the minimum wage for the City of Los Angeles from \$16.04 per hour to \$16.78 per hour effective July 01, 2023.
 - The budgeted hourly rate for Student Assistant Employee labor for 22-23 was \$16.24 per hour. The projected hourly rate for 23-24 is \$17.20, a \$0.95 per hour increase.
 - 228,020 hours of Student Assistant Employee labor is budgeted for 23-24 which is only 466 hours more than the total hours budgeted in 22-23. The projected \$225,065 increase in Student Employee Assistant labor means almost the entire dollar increase is attributable to the increase in the minimum wage.
- Increase in borrowing rates.
- Potential decrease in projected enrollment headcount.
- Potential elimination of the Build America Bonds (BABs) subsidy.
 - Build America Bonds were created by the federal government in 2009 to incentivize construction during the Great Recession by providing interest subsidies. The USU has received an annual interest subsidy on the bonds issued for the construction of the Student Recreation Center. The interest subsidy has ranged from \$500,000 to \$700,000 annually.
- Employee turnover
 - Turnover is being addressed with a Compensation Analysis to determine if USU salaries for USU positions are comparable with similar positions at CSUN and the CSU. The result of this analysis may result in base compensation increases for some employees.
 - In 22-23, staff employee turnover was 16.2% compared to 22% in 21-22.

JUSTICE, EQUITY, DIVERSITY, & INCLUSION (JEDI) CONTINUES AS OUR MAIN FOCUS

In our 2022-2023 Budget Message, we shared that Justice, Diversity, Equity, and Inclusion (JEDI) are at the forefront of what we do at the USU.

We have embraced the new Strategic Directions outlined in the CSUN's Road Map to the Future. We introduced our Board of Directors, professional, and student staff to the campus definitions of justice equity, diversity, and inclusion and created space for dialogue and learning.

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We presented the six strategic directions at our full-time staff meetings and demonstrated the alignment between the Strategic Direction and the USU offerings.

The Board of Directors Diversity & Inclusion Committee collaborated with the Internal Diversity, Equity & Inclusion Work Team to develop the USU's Land acknowledgment statement to be presented at the June 2023 Board meeting. Members of the respective teams each completed an eCourse entitled "*Beyond the Land Acknowledgement: The Occupation of Native Nations, "Land Back," and the Role of Higher Education*" to learn how to better engage Native communities and develop a comprehensive Land Acknowledgment that is not performative.

In 2023-2024, we will remain committed to furthering our JEDI efforts through training, assessment, and delivering thought-provoking programs and services for all CSUN students.

NEW HEART OF CAMPUS UPDATE

The challenges listed above continue to impact the New Heart of Campus Project. The USU is still examining the direction of the renovation/expansion project and details of the Basic Needs Suite (BSN) including redefining the project scope, schedule, and budget while trying to keep fidelity with the elements outlined in the 2019 student referendum.

The decision will involve a code and seismic analysis review, space utilization study review, information gathered from surveys/focus groups, examination of finances, escalation costs, enrollment impacts, the political climate, students' and campus' perception of the need for the project, and bond interest rates.

STATE OF CALIFORNIA BUDGET

Today's economic outlook is dramatically different from the previous two years, but it is not entirely unexpected.

A \$100 billion State of California budget surplus is projected to be a \$29.5 billion budget deficit in 23-24. This is due to inflation, interest rate increases, and stock market declines. However, there is resiliency in the budget because the state has wisely dedicated billions of dollars over the last several budgets to building up reserves to achieve the following goals.

- Eliminate debt
- Reduce retirement liabilities
- Focus on one-time spending over ongoing investments

The state has amassed \$35.6 billion in reserves to mitigate the effect of an economic downturn. The Governor's budget did not propose the use of reserves to close the budget gap.

CSU BUDGET AND MULTI-YEAR COMPACT

The Governor's budget reflects the second year of the multi-year compact with the CSU. This represents a 5% or \$243 million funding increase in exchange for clear commitments to expand student access, equity, and affordability.

Despite the state's fiscal situation, the Governor is committed to increasing access to the CSU and improving student success while advancing equity, increasing the affordability of a higher education, and the support of high-demand career pipelines.

CSUN STUDENT HEADCOUNT

The USU is projected to receive 85% of its 23-24 budget from student fees. Student fee revenue is based on student headcount (enrollment).

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The projected headcount is 35,696 for fall 2023 and 33,012 for spring 2024 for an annual average of 34,680 students.

The projected and actual headcount will be closely monitored. Adjustments to the financial plan will be made based on any significant increase or decrease in headcount.

FINANCIAL STRATEGIES

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

Strategy 1: Financial Plan

Our first strategy is to ensure that total revenues and expenditures in the operating budget proposal align with the corresponding revenues and expenditures in the financial plan. We are continuing to work closely with our consultants Brailsford & Dunlavey to continually update the plan with the latest financial information. As the New Heart of Campus project is being reassessed, an updated Financial Plan may not be available until December 2023.

Strategy 2: Debt Service Coverage Ratio (DSCR)

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

Strategy 3: Unallocated Reserves

The third strategy is to build up Unallocated Reserves to handle unexpected economic events and any other financial contingency. Unallocated Reserves are built up by transferring unutilized funds identified during quarterly budget reviews to Unallocated Reserves.

Strategy 4: Administrative Contingencies

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

The 23-24 proposed budget for Administrative Contingencies is \$374,100. The descriptions and justifications for Administrative Contingencies are included in **Exhibit 1**.

Strategy 5: Surplus and Deficit Management

The fifth strategy is to manage the surplus so that the surplus is not excessive or manage the deficit when it may be necessary to purposely budget a deficit.

- During COVID, actual expenses were lower than budget resulting in large surpluses in excess of \$1 million. If an unexpected large surplus develops in 23-24, the USU will bill less student fees than approved in the budget in order to reduce the surplus. The student fees that remain in the Revenue Fund would provide more funding for the New Heart of Campus project. This strategy was used in May 2023.
- \$6 million dollars in the Consolidated Investment Pool (CIP) has been committed to providing part of the down payment for the New Heart of Campus Project. These funds would be transferred to the Revenue Fund from the Operating Fund (CIP) to make these funds available for the project. If this \$6 million were needed in 23-24, a planned deficit of up to \$6 million could result. The reason is that the transfer to the

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Revenue Fund is considered an expense from an accounting perspective. A \$6 million transfer would offset any surplus in existence at the time of the transfer.

BUDGET ALLOCATION PROPOSALS

Capital Outlay Allocation Proposal

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

We are requesting an allocation totaling \$211,223. **Exhibit 2** provides the descriptions and justifications for the six items in the proposal.

Major Purchase, Repair, & Maintenance Allocation Proposal

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

We are requesting an allocation totaling \$4,957,865. The annual transfer³ to the Repair & Replacement Fund for 23-24 is projected to be \$3,000,000 according to the financial plan. **Exhibit 3** provides the descriptions and justification for the eight items requested in the proposal.

Designated Reserves Allocation Proposal

The Board of Directors sets aside Designated Reserves⁴ for specific purposes such as payroll-related items. We are requesting an allocation of \$1,044,475. **Exhibit 4** provides the details of the Designated Reserves Allocation Proposal.

Operating Budget Allocation Proposal

The Operating Budget compares the 2023-24 Proposed Budget with the 2022-23 Adopted (Approved) Budget to compute dollar and percentage variances. This has been the method the USU has used since COVID. The standard comparison is to take the proposed budget and compare it to the projected actual budget as of December 31st from the previous fiscal year.

Budgets prepared during COVID assumed a higher level of programs and services than actually occurred. Post-COVID, budgeting is still a challenge because it is not totally clear what the “new normal” level of activity is.

The reason the comparison with the prior fiscal year Adopted Budget has been utilized is because actual expenditures have come in way under budget. Using projected actuals as the basis of comparison with the proposed budget is not feasible because the budget assumption has been that the subsequent fiscal year’s proposed budget would have a higher level of activity than the previous fiscal year. However, budget managers do consider projected actuals when preparing their budgets.

The University Student Union’s 23-24 Budget Allocation Proposal totals \$20,074,353. The USU is proposing a breakeven Operating Budget which means that the total budget for revenue equals the total budget for expenditures. The summary of the Operating Budget Allocation Proposal is displayed in **Exhibit 5**.

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Where the Money Comes From

The projected increase in revenue is \$967,254 or 5.1%.

Student union fees are providing 85% of the Operating Revenue Budget and non-student fee revenue, internally generated by the USU, is projected to provide 15% of the Operating Revenue Budget.

Decreases in student headcount has a long-term adverse financial impact on Student Union Fee revenue recorded in the Revenue Fund. Decreases in student fees are managed by realigning expenditures with revenues during quarterly budget reviews and future annual operating budgets.

The following table summarizes the dollar and percentage variances in each Revenue category:

Revenue Category	2022-23 Adopted Budget	2023-24 Proposed Budget	Variance \$	Variance %
Student Fees	\$ 16,271,507	\$ 17,141,320	\$ 869,813	5.3%
Food Service Commissions	\$ 40,000	\$ 46,464	\$ 6,464	16.2%
Rental Income	\$ 758,494	\$ 942,100	\$ 183,606	24.2%
Program Income	\$ 501,075	\$ 560,625	\$ 59,550	11.9%
SRC Income	\$ 534,949	\$ 524,760	\$ (10,189)	-1.9%
Interest Income	\$ 70,600	\$ 53,843	\$ (16,757)	-23.7%
Grant Revenue	\$ 720,060	\$ 578,770	\$ (141,290)	-19.6%
Miscellaneous Income	\$ 210,414	\$ 226,471	\$ 16,057	7.6%
Total Revenues	\$ 19,107,099	\$ 20,074,353	\$ 967,254	5.1%

Where the Money Goes

The projected increase in Total Expenditures is \$967,254 or 5.1%. The 5.1% increase in the proposed budget is 1.4% higher than the 3.7% inflation rate as reflected by the Consumer Price Index (CPI) for the Los Angeles Area as of March 2023.

Salaries & benefits comprise 66.0% of the expenditure budget and Operating Expenditures comprise 34.0% of the expenditure budget.

Surprisingly, the total cost for benefits decreased due to a decrease in Workers Compensation insurance premiums and a reduction in Post-Employment Insurance expense.

Workers Compensation premium decreased for the following reasons:

- The USU did not file any major claims.
- The Classification Rates, which determines the premium for different worker categories (clerical and administrative, professional student activity functions, retail operations, food service, and manual labor), was reduced by 4% to 28%.

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- The Workers' Compensation Insurance Rating Bureau (WCIRB), which develops the premium classifications rates for submission to the California Insurance Commissioner and administers the Commissioner's workers' compensation regulations, recommended the decrease in the classification rates.
- The USU's insurance organization, the Auxiliary Organization Risk Management Alliance (AORMA), adopts the classification rates recommended by the WCIRB.

Post-Employment expense is calculated by a third-party actuary, an individual who compiles and analyzes statistics to calculate insurance risks and premiums.

Post-Employment expense is projected to decrease from the prior year due to an increase in the discount rate/interest rate. When the discount rate increases, post-employment expense decreases. With a higher discount/interest rate, the USU is projected to earn more interest on its investment in the Voluntary Employment Benefits Trust (VEBA) which is used to fund the retirement benefits of eligible participants in the Retirement Health Benefits Plan (RHBP).

Earning more interest means more investment income is funding RHBP benefits instead of USU Cash. The less cash the USU contributes translates to a decrease in post-employment expense.

The following table summarizes the dollar and percentage variances in each Expenditure category:

Expenditure Category	2022-23 Adopted Budget	2023-24 Proposed Budget	\$ Variance	% Variance
Staff Salaries	\$ 5,741,365	\$ 6,187,550	\$ 446,185	7.8%
Hourly Wages	\$ 494,634	\$ 502,473	\$ 7,839	1.6%
Student Wages	\$ 3,695,825	\$ 3,920,889	\$ 225,065	6.1%
Total Salaries & Wages	\$ 9,931,824	\$ 10,610,913	\$ 679,089	6.8%
Benefits	\$ 1,400	\$ 1,400	\$ -	0.0%
Retirement	\$ 399,044	\$ 397,000	\$ (2,044)	-0.5%
Workers Compensation	\$ 161,991	\$ 80,003	\$ (81,988)	-50.6%
Unemployment Compensation	\$ 59,534	\$ 65,050	\$ 5,516	9.3%
Insurance Benefits	\$ 1,126,771	\$ 1,115,366	\$ (11,405)	-1.0%
Vacation	\$ -	\$ -	\$ -	-
Post Employment Insurance	\$ 537,476	\$ 357,309	\$ (180,167)	-33.5%
Payroll Taxes	\$ 591,625	\$ 611,556	\$ 19,931	3.4%
Staff Enrichment Reimbursement	\$ 32,128	\$ 35,368	\$ 3,240	10.1%
Benefits	\$ 2,909,968	\$ 2,663,052	\$ (246,916)	-8.5%
Total Salaries, Wages & Benefits	\$ 12,841,792	\$ 13,273,965	\$ 432,173	3.4%
Cost of Goods Sold	\$ 15,900	\$ 25,800	\$ 9,900	62.3%
General Operating Expenses	\$ 341,127	\$ 413,093	\$ 71,966	21.1%
Supplies & Services	\$ 2,131,114	\$ 2,316,386	\$ 185,272	8.7%
Travel	\$ 195,672	\$ 202,139	\$ 6,467	3.3%
Utilities	\$ 1,270,528	\$ 1,132,040	\$ (138,488)	-10.9%
Repairs & Maintenance	\$ 1,830,724	\$ 1,923,849	\$ 93,125	5.1%
Fees & Charges	\$ 64,301	\$ 80,710	\$ 16,409	25.5%
Reserves	\$ 121,377	\$ 374,100	\$ 252,723	208.2%
Grants & Scholarships	\$ 75,203	\$ 75,255	\$ 52	0.1%
Expendable Equipment	\$ 126,114	\$ 141,920	\$ 15,806	12.5%
Amortization & Depreciation	\$ 136,094	\$ 128,227	\$ (7,867)	-5.8%
Post-Retirement Expense	\$ (42,847)	\$ (13,130)	\$ 29,717	-69.4%
Total Operating Expenses	\$ 6,265,307	\$ 6,800,389	\$ 535,081	8.5%
Total Expenditures	\$ 19,107,099	\$ 20,074,353	\$ 967,254	5.1%
Net Surplus (Deficit)	\$ 0	\$ (0)	\$ (0)	0.0%

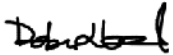
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Summary

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 through available resources, policies, and sound financial and business practices. With this in mind, the review and adoption of the operating budget are one of your most important roles.*

We strongly recommend that the Board adopt the 23-24 Allocation Proposals as presented.

Respectfully Submitted,



Debra L. Hammond
Executive Director



Joseph Illuminate
Associate Director, Accounting & Finance

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EXHIBIT 1 – ADMINISTRATIVE CONTINGENCIES

No.	Dept No.	Dept Name	Description	Amount
1	31070	SRC Admin	Projector (Epson/Sony/Panasonic)	\$ 4,900
2	31070	SRC Admin	Fixed-frame Projector Screen	\$ 4,900
3	31070	SRC Admin	Projector Accessories	\$ 1,000
4	31075	SRC Aquatics	Outdoor Double Chaise Daybed With Sunshade	\$ 10,000
5	31350	Technology Support Services	MataCard Phase 2 Implementation (Place Holder)	\$ 15,000
6	31350	Technology Support Services	Professional Training - Staff	\$ 15,000
7	33010	Accounting & Finance	Sightlines Consulting	\$ 48,500
8	33030	Human Resources	PeopleDoc Implementation	\$ 15,800
9	33040	Operations & Facilities Planning	Maintenance Yard Fence Banner	\$ 16,000
10	35030	Facilities Maintenance	Plaza del Sol-Lights	\$ 50,000
11	35030	Facilities Maintenance	SRC Glass Installation Placeholder	\$ 130,000
12	35050	USU RES	Meeting Room Tables	\$ 63,000
Total				\$ 374,100

JUSTIFICATIONS

1	Projector for max. viewing size: for a medium-sized room with 125-150 viewers, a projector with at least 6,000 lumens brightness and a screen size of 20-25 feet wide. The large projector system to be used for staff trainings meetings in large spaces such as the Matarena and Red Ring Courts.
2	Fixed-frame projection screen compatible with the projector. The large projector system is to be used for staff trainings meetings in large spaces such as Matarena and Red Ring Courts.
3	Accessories such as mounts, cables, adapters, audio/visual equipment, and auxiliary lighting. The large projector system is to be used for staff trainings meetings in large spaces such as Matarena and Red Ring Courts.
4	Current canopies were purchased when the facility opened in 2012. Aquatics request funds to replace the current canopies. 4 canopies x \$2,500 each = \$10,000.
5	This placeholder is for Phase 2 of the MataCard implementation project. This entails purchase and installation of MataCard entrance scanner/reader equipment in various locations including the New Heart of Campus Project Showroom, Computer Lab, Student Recreation Center, and the Oasis Wellness Center. The primary objective of this initiative is to gather data for analytical purposes which will provide valuable information on student majors, demographics, and other relevant data. This contingency will cover the costs associated with the purchase and installation of the MataCard scanner/readers in all designated locations.
6	Training allocated for TSS staff: <ul style="list-style-type: none"> •Data Analytics Bootcamp •VMware Certified Professional - Data Center Virtualization Training Camp •Vmware Certified Professional - Desktop Management 2023
7	Update the 30-Year Major Repair & Replacement Plan. Quotation includes a Facilities Condition Assessment of eleven buildings, online software access/training, presentation of findings, and budget modeling.
8	Requested funding for the implementation of People Doc, a cloud-based Human Resources management platform.
9	Purchase of 2023-2024 Maintenance Yard Fence Banner including Custom Banner Graphics A - R and Banner Installation.
10	Plaza del Sol accent lights are to brighten the area and make the Plaza del Sol more inviting and to improve the aesthetics of the USU.
11	The manufacturer of the windows in the SRC has agreed to replace 13 defective windows without cost to the USU. The USU is responsible for the installation. The estimated cost to replace each window is \$9,700 based on the cost the last time a window in the SRC was replaced.
12	Purchase of 6 ft by 18 ft tables for meeting rooms to provide consistency in the size of tables across the organization.

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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	33040	Operations	Samantha Liu	Main Curtain Replacement (PDSPH)	Equipment	2.0	\$ 12,638	\$ 1,264	\$ 13,902
2	35030	Maintenance	Vinnie Mele	Heating, Ventilation, Air Conditioning (HVAC) Panel Upgrade (F Building)	Equipment	1.0	\$ 22,477	\$ 2,248	\$ 24,725
3	35030	Maintenance	Vinnie Mele	Exterior Shell Wall (F Building)	Leasehold Improvement	1.0	\$ 35,363	\$ 3,536	\$ 38,899
4	35030	Maintenance	Vinnie Mele	Heating, Ventilation, Air Conditioning (HVAC) Chiller Control Panel (F Building)	Equipment	1.0	\$ 32,547	\$ 3,255	\$ 35,801
5	35050	USU Reservations	Christopher Jensen	Power Distribution Unit	Equipment	1.0	\$ 14,000	\$ 1,400	\$ 15,400
6	31076	Oasis Wellness Center	Condor	Massage Chairs	Equipment	10.0	\$ 74,996	\$ 7,500	\$ 82,496
Capital Outlay Total							\$ 192,021	\$ 19,202	\$ 211,223

JUSTIFICATIONS

1	The main curtain in the Plaza del Sol theatre is no longer fire rated due to severe deterioration which requires replacement for the safety of the venue. Rose Brand is the preferred vendor for stage fabrics. Rose Brand has provided all the drapes for the Soraya.
2	The current Energy Management System panel provided by Siemens is obsolete. The parts needed to maintain the panel are no longer produced. Therefore, a new panel must be purchased and installed to allow Siemens to effectively service the Heating, Ventilation, & Air Conditioning Energy Management system going forward. Currently, obsolete parts are obtained on eBay if obsolete parts are not available from Siemens. Obsolete parts do not have any warranty. [Sightlines Project #40]
3	The exterior shell wall around the cooling towers is made of wood and stucco. It is rotting and is considerably damaged and must be replaced to prevent it from falling over and causing potential harm. [Sightlines Project #63]
4	The current control panel produced by Johnson Controls is obsolete. The parts needed to maintain the panel are no longer produced. Therefore, a new panel must be installed to effectively service the Heating, Ventilation, and Air Conditioning (HVAC) system going forward. If an obsolete part were to break, the HVAC would be non-operational until the panel is replaced. However, the USU does have a small backup chiller that could be used if the HVAC is non-operational. [Sightlines Project #40]
5	The USU has a power source that can only be used when a proper Power Distribution Unit is used. The Power Distribution Unit is used to split and manage supply loads from a large single supply down to more usable formats. When this power has been needed in the past, an entertainment grade Power Distribution Unit has been rented and is used for a variety of events that require higher or dedicated power needs. Examples of past events include Night Market, Matador Nights, Sol Fest, and Car Graduation. While this power is not used daily, renting a Power Distribution unit is difficult due to rental insurance, delivery, and pickup. Each Power Distribution Unit has an average rental cost of \$700. The average rental cost does not take into consideration staff time used to pick up the unit and the administrative costs to secure insurance from the vendor. The quotation reflects the price of the Power Distribution Unit with the corresponding cable package. Purchase of the cable package will be funded through the operating budget.
6	Massage chairs are the primary reason students come to the Oasis which serves 6,000 to 8,000 students per semester. There are currently a total of ten (10) massage chairs: seven (7) massage chairs featuring customizable, heavy rollers and three (3) relaxation chairs with air hydraulics. These chairs are eight years old and were designed for residential use. The chairs have been out of warranty since 2018. The chairs need frequent repair and replacement parts are difficult to obtain in a timely manner. Two of the relaxation chairs are currently being repaired. The proposal is to purchase ten residential grade Super Nova massage chairs from Relaxtheback to replace the ten chairs currently in use. The Manufacturer's Suggested Retail price is \$9,999 per chair. However, the USU negotiated a price of \$6,848 per chair. Each chair comes with a premium commercial five year warranty and free delivery. The decision was made not to purchase commercial grade chairs because commercial grade chairs are designed for gyms. Most commercial grade chairs do not have heat and foot massage capabilities and the overall quality of the message is subpar when compared to residential grade chairs. The commercial chairs look dated and would be a downgrade from the chairs that are currently in use in the Oasis.

*Sightlines is the consulting firm that assisted the USU in developing the 30-Year Major Repair & Replacement Plan.

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EXHIBIT 3: MAJOR PURCHASE, REPAIR & MAINTENANCE ALLOCATION PROPOSAL

No.	Dept No.	Dept Name	Requestor Name	Item Description	Major R&R Type	Qty.	Base Cost	Contingency	Total Cost
1	31073	SRC F&W	Alfredo Padilla	Replacement of SRC Selectorized and Cardiovascular Equipment	Purchase/Replacement	1.0	\$ 913,501	\$ 137,025	\$ 1,050,526
2	35030	Maintenance	Vinnie Mele	Roof Replacement (F Building)	Replacement	1.0	\$ 97,410	\$ 14,612	\$ 112,022
3	35030	Maintenance	Vinnie Mele	East Conference Center (ECC) Roofing Repairs	Repairs	1.0	\$ 162,700	\$ 24,405	\$ 187,105
4	35030	Maintenance	Vinnie Mele	Southwest Building Heating, Ventilation, Air Conditioning replacement (HVAC)	Purchase/Replacement	Various	\$ 323,696	\$ 48,554	\$ 372,250
5	35030	Maintenance	Vinnie Mele	Exterior Painting of all USU buildings*	Maintenance	Various	\$ 2,200,000	\$ -	\$ 2,200,000
6	35030	Maintenance	Vinnie Mele	Northridge Center (NRC) Lighting	Purchase/Replacement	Various	\$ 144,615	\$ 21,692	\$ 166,307
7	35050	USU Reservations	Christopher Jensen	Meeting Room Audio Visual Upgrade (Phase II)	Purchase/Replacement	1.0	\$ 313,562	\$ 47,034	\$ 360,597
8	35050	Operations	Samantha Liu	USU Sol Center & Reservations & Events Office Furniture Replacement	Purchase/Replacement	Various	\$ 442,659	\$ 66,399	\$ 509,058
Major R&R Total							\$ 4,598,144	\$ 359,722	\$ 4,957,865

JUSTIFICATIONS

1	<p>All fitness equipment within the Student Recreation Center (SRC) including strength (selectorized, plate-loaded, and accessories) and cardiovascular pieces are out of warranty as of December 28, 2022. The costs of replacement parts steadily increase each year and will result in a long-term financial burden on the organization estimated to be approximately \$315,700 annually. Due to the normal wear and tear and cost of replacement parts, we recommend replacement of all selectorized and cardiovascular equipment. In addition, there are a number of selectorized machines where the parts are no longer available. Based on student feedback and usage, we are recommending to reduce the amount of cardiovascular equipment offered while increasing plate loaded equipment. Plate loaded strength equipment requires little to no repairs due to the lack of technology or mechanical parts such as moving parts and cables required for its use. Trade-in value is estimated to be \$15,000 for cardiovascular equipment and \$10,000 for strength equipment.</p>
2	<p>The roof repair was scheduled in the Sightlines 30-Year Repair & Replacement Plan for 2019. The current roof in the F Building is the original roof from 1974 which leaks during the winter months and has caused damage to the roof where the wood is rotting away. There is also termite damage. In addition, the F Building houses the high voltage switchgear. The roof replacement will avoid potentially dangerous water damage to the high voltage switchgear for the Heating, Ventilation, & Air conditioning (HVAC) system and chillers. [Sightlines Projects #58-#59]</p>
3	<p>The newly renovated East Conference Center (ECC) has a rock roof which was constructed in 1994. The roof is worn and causes leaks due to precipitation throughout the building. The leaks stain the roof tiles which must be replaced. A new roof must be installed to prevent damage to the newly completed renovations on the second floor. [Sightlines Projects #173 and #174].</p>
4	<p>The current Heating, Ventilation, and Air Conditioning system was installed in 1994 and is now past its useful life of 20 years. The unit is now almost 30 years old. [Sightlines Project #1006]</p>
5	<p>The repainting of the USU and SRC were scheduled to be completed in 2016 and 2021 respectively. This project is important for the cosmetic upkeep of the USU and SRC to look presentable. There is no contingency for this item because the base cost already includes a 32% escalation from January 2020 to date estimated by Catherine Kniazewycz, Associate Campus Architect. [Sightlines Project #721 and #1054].</p>
6	<p>The current lighting in the Northridge Center system is dim because the original system installed in 1994. The light bulbs are no longer produced by the manufacturer resulting in the purchase of off-brand, short-lived bulbs. The new lighting system would have LED fixtures and bulbs to save energy, have brighter lighting, and be in accordance with the Campus Sustainability Plan. [Sightlines Project #291]</p>
7	<p>This proposal is to upgrade the audio visual (AV) systems in specified meeting rooms and event spaces throughout the University Student Union (USU). In 2016, the USU received consultation from Waveguide Consulting, Inc. who provided a set of design criteria for our meeting and event spaces. They also provided recommendations on planning, design, implementation, and budget which provides documentation for this request. All rooms were categorized into a priority list. Priority was determined by the age of the equipment installed. Funds were allocated at the time to complete the first phase of the project. For Phase II, it is proposed that the meeting rooms on the first floor of the East Conference Center (last updated in 2014) and the meeting rooms in the Northridge Center (last updated in 2012) be updated. The meeting rooms in the Northridge Centers were part of Phase I but were removed due to the Heart of Campus Project which called for the demolition of the Northridge Center. Now that it appears the Northridge Center may not be demolished, the audio visual capabilities in these meeting rooms need to be upgraded. This upgrade would update the technology in the spaces aligning them with the technology in other USU meeting spaces. Instead of getting a price per room, rooms were divided into three categories based on the template design they require, Type I, II and III. Type I Rooms will receive a full system upgrade comprised of new display, video switch gear, a control interface, and audio (three Rooms). Type II - Rooms will receive a partial system upgrade comprised of new video switch gear, control interface, and audio. The existing projector and screen will be used (five Rooms) Type III - Rooms will receive a full system upgrade comprised of new display, video switch gear, control interface, camera and audio (two Rooms). Each Room Type is designed in accordance and compliance with the USU AV Standards Guide for consistency across all USU facilities to ensure a consistent experience for all guests and users and familiarity and ease of operation.</p>
8	<p>(1) This office furniture is for USU Sol Center: the 1st floor programming area, the entire 2nd floor administrative area covering Administration, Human Resources, Accounting and Finance, Operations, and EPL. Preliminary renderings have been created by Steelcase (the vendor) designing the space for a post-COVID, "hybrid" work and learning environment. The USU is undergoing a space utilization analysis of how workspaces are used, having proper technology in place to support hybrid work, having workspaces that properly balance interpersonal collaboration and the need for private conversations. This quote may be updated based on a Space Usage Analysis that is expected to be completed by the end of Summer 2023. (2) The purchase to replace the furniture the Reservations & Events office is create flexible and hybrid workspaces. The current office furniture is estimated to be 15 years old. The actual design layout for the furniture is to be determined.</p>

*The USU painting project already includes escalation in the base price so no additional contingency was added.

**Sightlines is the consulting firm that developed the USU's 30-Year Major Repair & Replacement Plan.

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2023-2024 BUDGET MESSAGE**

EXHIBIT 4: DESIGNATED RESERVES ALLOCATION PROPOSAL

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 477,675	General Salary Reserve*
Employer Paid Payroll Taxes	\$ 36,542	Employer-Paid Payroll Tax Reserve**
New Staff Coordinator & Building Manager Trainer Positions	\$ 130,258	Salary & Benefits***
Retirement Health Benefits Plan Funding	\$ 400,000	RHBP Funding****
Total Reserves	\$ 1,044,475	

*The General Salary Reserve includes funds for potential General Salary Increases (4% GSI); accrued vacation taken as cash (vacation advances); and potential salary increases as a result of a Compensation Analysis completed by a consultant.

**The Employer-Paid Payroll Tax Reserve used to pay taxes on total salaries and wages, is 7.65% of the \$477,675 Salary & Wages total.

***The Coordinator will provide support for the New Heart of Campus Project. The Building Manager Trainer will train Student Assistant Building Managers for USU Reservations & Events. Base salary for the Coordinator is \$50,000 plus \$21,000 for benefits. Base salary for Building Manager Trainer is \$41,731 plus \$17,527 for benefits.

****The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2023-24 expenditure budget because the expense has already been incurred in prior fiscal years.

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2023-2024 BUDGET MESSAGE**

EXHIBIT 5: OPERATING BUDGET PROPOSAL

University Student Union
California State University, Northridge
2023-24 Operating Budget Proposal
Statement of Activities

REVENUE	2022-23 Adopted Budget	2023-24 Proposed Budget	\$ Variance	% Variance
Student Union Fees	\$ 16,271,507	\$ 17,141,320	\$ 869,813	5.3%
Food Service Commissions	\$ 40,000	\$ 46,464	\$ 6,464	16.2%
Rental Income	\$ 758,494	\$ 942,100	\$ 183,606	24.2%
Program Income	\$ 501,075	\$ 560,625	\$ 59,550	11.9%
SRC Income	\$ 534,949	\$ 524,760	\$ (10,189)	-1.9%
Interest Income	\$ 70,600	\$ 53,843	\$ (16,757)	-23.7%
Grant Revenue	\$ 720,060	\$ 578,770	\$ (141,290)	-19.6%
Miscellaneous Income	\$ 210,414	\$ 226,471	\$ 16,057	7.6%
Total Revenues	\$ 19,107,099	\$ 20,074,353	\$ 967,254	5.1%

Expenditure Category	2022-23 Adopted Budget	2023-24 Proposed Budget	\$ Variance	% Variance
Staff Salaries	\$ 5,741,365	\$ 6,187,550	\$ 446,185	7.8%
Hourly Wages	\$ 494,634	\$ 502,473	\$ 7,839	1.6%
Student Wages	\$ 3,695,825	\$ 3,920,889	\$ 225,065	6.1%
Total Salaries & Wages	\$ 9,931,824	\$ 10,610,913	\$ 679,089	6.8%
Benefits	\$ 1,400	\$ 1,400	\$ -	0.0%
Retirement	\$ 399,044	\$ 397,000	\$ (2,044)	-0.5%
Workers Compensation	\$ 161,991	\$ 80,003	\$ (81,988)	-50.6%
Unemployment Compensation	\$ 59,534	\$ 65,050	\$ 5,516	9.3%
Insurance Benefits	\$ 1,126,771	\$ 1,115,366	\$ (11,405)	-1.0%
Vacation	\$ -	\$ -	\$ -	-
Post Employment Insurance	\$ 537,476	\$ 357,309	\$ (180,167)	-33.5%
Payroll Taxes	\$ 591,625	\$ 611,556	\$ 19,931	3.4%
Staff Enrichment Reimbursement	\$ 32,128	\$ 35,368	\$ 3,240	10.1%
Benefits	\$ 2,909,968	\$ 2,663,052	\$ (246,916)	-8.5%
Total Salaries, Wages & Benefits	\$ 12,841,792	\$ 13,273,965	\$ 432,173	3.4%

Cost of Goods Sold	\$ 15,900	\$ 25,800	\$ 9,900	62.3%
General Operating Expenses	\$ 341,127	\$ 413,093	\$ 71,966	21.1%
Supplies & Services	\$ 2,131,114	\$ 2,316,386	\$ 185,272	8.7%
Travel	\$ 195,672	\$ 202,139	\$ 6,467	3.3%
Utilities	\$ 1,270,528	\$ 1,132,040	\$ (138,488)	-10.9%
Repairs & Maintenance	\$ 1,830,724	\$ 1,923,849	\$ 93,125	5.1%
Fees & Charges	\$ 64,301	\$ 80,710	\$ 16,409	25.5%
Reserves	\$ 121,377	\$ 374,100	\$ 252,723	208.2%
Grants & Scholarships	\$ 75,203	\$ 75,255	\$ 52	0.1%
Expendable Equipment	\$ 126,114	\$ 141,920	\$ 15,806	12.5%
Amortization & Depreciation	\$ 136,094	\$ 128,227	\$ (7,867)	-5.8%
Post-Retirement Expense	\$ (42,847)	\$ (13,130)	\$ 29,717	-69.4%
Total Operating Expenses	\$ 6,265,307	\$ 6,800,389	\$ 535,081	8.5%

Total Expenditures	\$ 19,107,099	\$ 20,074,353	\$ 967,254	5.1%
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Net Surplus (Deficit)	\$ 0	\$ (0)	\$ (0)	0.0%
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**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2023-2024 BUDGET MESSAGE**

ENDNOTES

¹The DSCR is a ratio that indicates if an auxiliary can 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.

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

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

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

⁵The 23-24 fall/spring fee is \$321, and the corresponding summer fee is \$190. The projected average fall/spring headcount for 23-24 is 34,354.

2. Strategic Priorities



University Student Union
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2022-23 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 USU facilities, programs, and services to students and the CSUN community to deepen the students' connection to the campus and contribute to student success.
 - **Strategy 1.1.1:** Conduct an overall assessment of programs, services, and collaborations to determine which of those currently offered will be kept, modified, or eliminated and develop a strategy to create a more manageable workload.
(Management Team/USU Staff/USU Board of Directors)
 - **Outcome 1.1.1:** Complete a vision statement for each major area of the USU that provides principles, direction, and guidance regarding the refinement and development of current and future programs, services, facilities, and collaboration.
 - **Assessment 1.1.1:** Assess and analyze student feedback regarding programs, facilities, services, and collaborations throughout the year including cost per student, participation rates, usage, and impact on student development, connection to the campus, and/or contribution to student persistence/graduation.
 - **Goal 1.2:** - To continually improve and enhance USU facilities to provide the CSUN community and guests with quality facilities, equipment, and technology in support of student success efforts and to increase revenue-generating opportunities.
 - **Strategy 1.2.1:** - Develop and execute preliminary design development/construction documents & update phasing plan outlining dates/sequencing for the New Heart of Campus – USU construction/renovation/central plant/Basic Needs Suite project.
(Debra/Sam)
 - **Outcome 1.2.1:** - Complete preliminary design development/construction documents and present the USU renovation/construction phasing schedule to USU stakeholders (USU BOD, USU staff, and USU campus partners) by June 30, 2023.
 - **Assessment 1.2.1:** Actual timeline and schedule will be compared to the projected timeline.
 - **Goal 1.3:** To offer a comprehensive campus recreation program that assists in student satisfaction and contributes to student persistence to graduation.

- **Strategy 1.3.1:** Continue to implement short- and long-range plans based on a prioritization of the Student Recreation Center (SRC) program review recommendations. **(Kaila/SRC Team)**
 - **Outcome 1.3.1:** Complete the ongoing recommended changes from the SRC Program Review based on the 2022-2023 timeline by June 30, 2023.
 - **Assessment 1.3.1:** Compare actual dates of the recommended changes implemented to the forecasted timeline. An analysis of the percentage of tasks completed by their due dates for the project and the action plan by June 1, 2023.

- **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 an opportunity for continuous 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, social justice, equity, diversity, and inclusion which can be applied to the personal and professional development of student employees and board members through mentorship and supervision.
 - **Strategy 4.1.1:** Implement culturally inclusive training and programs for USU staff, SAEs, and the Board of Directors. **(Audrey/Management Team/Diversity & Inclusion Department/Work Team)**
 - **Outcome 4.1.1:** Provide training and programs that enhance the following: (1) Individual Identity & Self-Awareness, (2) Diversity and Inclusion Knowledge, (3) Social Justice Advocacy Skills, and (4) Practice and Action. Programs and training will be guided by the need of the University Student Union staff, SAEs, and Board of Directors and will develop an understanding of justice, diversity, and inclusion principles.
 - **Assessment 4.1.1:** A pre-and post-assessment will be conducted to understand the collective growth in understanding of USU Staff, SAEs, and BOD members as it relates to social justice, equity, diversity, and equity.

- **SA Priority 5: Student Learning and Development:** Student Affairs departments will establish learning outcomes for their programs and services. These outcomes will, when appropriate, complement the outcomes established for General Education and contribute to student achievement of the University outcomes desired for CSUN graduates. Assessment of learning outcomes will occur and the results used to guide program and service planning and budget decisions.
 - **Goal 5.1:** To provide learning-based student work experiences that support student readiness for post-college employment.

- **Strategy 5.1.1:** Implement interventions that increase the percentage of USU Student Assistant Employees who take the National Association of Student Personnel Administrators (NASPA) Student Unions and Programming Survey. The annual survey supports the USU in determining the impact of the USU work experience on student employees as it pertains to their skill development in customer service, time management, leadership, teamwork, organizational skills, transferable career skills, skills relevant to academic majors, and skills to be used after graduation. **(Sharon)**
 - **Outcome 5.1.1:** At least 40% of USU Student Assistant Employees will complete the 2023 NASPA survey. Results will be presented to the Management Team and Board of Directors by June 30, 2023.
 - **Assessment 5.1.1:** Compare FY '22 interventions/response rates with FY '23 interventions/response rates.
- **Goal 5:2:** To discover the high-impact practices and retention that influence student achievement and success through the USU Employment Program.
 - **Strategy 5.2.1:** Collaborate with Institutional Research to examine student success outcomes associated with USU employment. **(Sharon)**
 - **Outcome 5.2.1:** Present a final report of findings to the Management Team by June 30, 2023.
 - **Assessment 5.2.1:** Institutional Research will conclude its study of USU student employment records that include wages, job titles, employment duration, graduation rates, program assessments, employability rubrics, and self-assessment findings.

3. Proposals



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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: June 5, 2023

TOPIC: 2023-24 Capital Outlay Allocation Proposal

ISSUE: Recommend approval of the 2023-24 Capital Outlay Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to recommend approval of the 2023-24 Capital Outlay Allocation Proposal in the amount of \$211,223.

FISCAL IMPACT: \$211,223

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.

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

This action item was recommended for approval at the Finance Committee meeting on May 31, 2023.

ATTACHMENT(S):

1. 2023-24 Capital Outlay Allocation Proposal
2. 2023-24 Capital Outlay Allocation Proposal Images

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

If you have any questions, please contact:

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Melissa Baghoumian, Committee Chair
melissa.baghoumian.621@my.csun.edu

German Wong, Committee Co-Chair
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Staff Member:

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

**University Student Union
Capital Outlay Allocation Proposal
2023-24**

No.	Dept No.	Dept Name	Requestor Name	Item Description	Fixed Asset Type	Qty.	Base Cost	Contingency	Total Cost
1	33040	Operations	Samantha Liu	Main Curtain Replacement (PDSPH)	Equipment	2.0	\$ 12,638	\$ 1,264	\$ 13,902
2	35030	Maintenance	Vinnie Mele	Heating, Ventilation, Air Conditioning (HVAC) Panel Upgrade (F Building)	Equipment	1.0	\$ 22,477	\$ 2,248	\$ 24,725
3	35030	Maintenance	Vinnie Mele	Exterior Shell Wall (F Building)	Leasehold Improvement	1.0	\$ 35,363	\$ 3,536	\$ 38,899
4	35030	Maintenance	Vinnie Mele	Heating, Ventilation, Air Conditioning (HVAC) Chiller Control Panel (F Building)	Equipment	1.0	\$ 32,547	\$ 3,255	\$ 35,801
5	35050	USU Reservations	Christopher Jensen	Power Distribution Unit	Equipment	1.0	\$ 14,000	\$ 1,400	\$ 15,400
6	31076	Oasis Wellness Center	Condor	Massage Chairs	Equipment	10.0	\$ 74,996	\$ 7,500	\$ 82,496
Capital Outlay Total							\$192,021	\$ 19,202	\$ 211,223

JUSTIFICATIONS	
1	The main curtain in the Plaza del Sol theatre is no longer fire rated due to severe deterioration which requires replacement for the safety of the venue. Rose Brand is the preferred vendor for stage fabrics. Rose Brand has provided all the drapes for the Soraya.
2	The current Energy Management System panel provided by Siemens is obsolete. The parts needed to maintain the panel are no longer produced. Therefore, a new panel must be purchased and installed to allow Siemens to effectively service the Heating, Ventilation, & Air Conditioning Energy Management system going forward. Currently, obsolete parts are obtained on eBay if obsolete parts are not available from Siemens. Obsolete parts do not have any warranty. [Sightlines Project #40]
3	The exterior shell wall around the cooling towers is made of wood and stucco. It is rotting and is considerably damaged and must be replaced to prevent it from falling over and causing potential harm. [Sightlines Project #63]
4	The current control panel produced by Johnson Controls is obsolete. The parts needed to maintain the panel are no longer produced. Therefore, a new panel must be installed to effectively service the Heating, Ventilation, and Air Conditioning (HVAC) system going forward. If an obsolete part were to break, the HVAC would be non-operational until the panel is replaced. However, the USU does have a small backup chiller that could be used if the HVAC is non-operational. [Sightlines Project #40]
5	The USU has a power source that can only be used when a proper Power Distribution Unit is used. The Power Distribution Unit is used to split and manage supply loads from a large single supply down to more usable formats. When this power has been needed in the past, an entertainment grade Power Distribution Unit has been rented and is used for a variety of events that require higher or dedicated power needs. Examples of past events include Night Market, Matador Nights, Sol Fest, and Car Graduation. While this power is not used daily, renting a Power Distribution unit is difficult due to rental insurance, delivery, and pickup. Each Power Distribution Unit has an average rental cost of \$700. The average rental cost does not take into consideration staff time used to pick up the unit and the administrative costs to secure insurance from the vendor. The quotation reflects the price of the Power Distribution Unit with the corresponding cable package. Purchase of the cable package will be funded through the operating budget.
6	Massage chairs are the primary reason students come to the Oasis which serves 6,000 to 8,000 students per semester. There are currently a total of ten (10) massage chairs: seven (7) massage chairs featuring customizable, heavy rollers and three (3) relaxation chairs with air hydraulics. These chairs are eight years old and were designed for residential use. The chairs have been out of warranty since 2018. The chairs need frequent repair and replacement parts are difficult to obtain in a timely manner. Two of the relaxation chairs are currently being repaired. The proposal is to purchase ten residential grade Super Nova massage chairs from Relaxtheback to replace the ten chairs currently in use. The Manufacturer's Suggested Retail price is \$9,999 per chair. However, the USU negotiated a price of \$6,848 per chair. Each chair comes with a premium commercial five year warranty and free delivery. The decision was made not to purchase commercial grade chairs because commercial grade chairs are designed for gyms. Most commercial grade chairs do not have heat and foot massage capabilities and the overall quality of the message is subpar when compared to residential grade chairs. The commercial chairs look dated and would be a downgrade from the chairs that are currently in use in the Oasis.

*Sightlines is the consulting firm that assisted the USU in developing the 30-Year Major Repair & Replacement Plan.

CAPITAL OUTLAY ALLOCATION PROPOSAL IMAGES



UNIVERSITY
STUDENT UNION

MAIN CURTAIN REPLACEMENT



Project #1

CURTAIN INSPECTION REPORT

INSPECTION REPORT

7041 INTERSTATE ISLAND ROAD, SYRACUSE, NY 13209



Curtain and Track Elements

1.	Curtain	Condition?				Comments	Photo	Line Set#
		NA	Good	Needs Attention	Immediate Attention			
						2 motorized acoustic drapes in the house that are inaccessible. They were observed from the seating area and function as expected. The stage drapes are in good shape, except the Main Drape which is original.		
A	Condition	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
B	Flame Retardants	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The liner on the Main Drape is dry rotting. Either replace it or remove it.		
C	Traveler	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
D	Border	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
E	Leg	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
F	Scrim	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
G	Valance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
F	Cyclorama	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
G	Blackout	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.	Track	Condition?				Comments	Photo	
		NA	Good	Needs Attention	Immediate Attention			
A	Track	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
B	Track Hardware	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
C	Attachments/Suspension	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
D	Curtain Machine	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

Project #1

CURTAIN INSPECTION REPORT

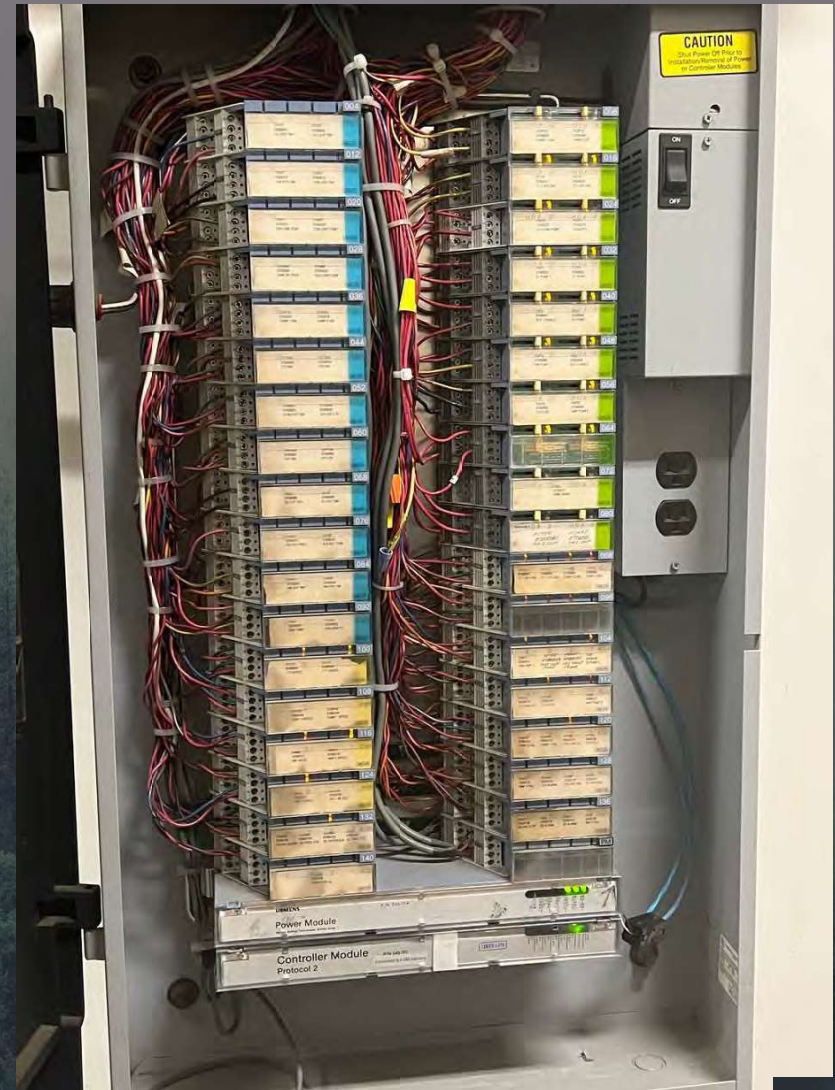
INSPECTION REPORT

7041 INTERSTATE ISLAND ROAD, SYRACUSE, NY 13209



		to be inspected and certified for use at least once a year. The certifications must be kept on file for review by the AHJ upon request.	
M	8	Install a Sag Bar next to the 5 th row of loft blocks.	Rigging Contractor
H	9	Level the SL end of the 1 st Electric batten.	Staff
H	10	Mouse the shackles supporting the video screen.	Staff
H	11	The lining on the Main Drape is dry rotting and becoming flammable. Either remove or replace it within the next 2 years.	Staff
H	12	Install additional ¼" wire rope safeties next to each open hook supporting the orchestra ceilings.	Staff

HVAC SIEMENS EMS PANEL REPLACEMENT



Project #2

EXTERIOR SHELL WALL (F BUILDING)



Project #3

EXTERIOR SHELL WALL (F BUILDING)



Project #3

HEATING, VENTILATION, AIR CONDITIONING (HVAC) CHILLER CONTROL PANEL (F BUILDING)



Project #4

POWER DISTRIBUTION UNIT



Project #5

MASSAGE CHAIRS (SUPER NOVO)

- **38 Massage programs**
- **Dual Lumbar heat**
- **Cloud touch Acupuncture**
- **Zero gravity**

Project #6



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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION **OR**

DISCUSSION **(PLEASE CHECK ONE)**

MEETING DATE: June 5, 2023

TOPIC: 2023-24 Major Purchases, Repairs, & Replacements Allocation Proposal

ISSUE: Recommend approval of the 2023-24 Major Purchases, Repairs, & Replacements Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to recommend approval of the 2023-24 Major Purchases, Repairs, & Replacements Allocation Proposal in the amount of \$4,957,865.

FISCAL IMPACT: \$4,957,865

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.

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

This action item was recommended for approval at the Finance Committee meeting on May 31, 2023.

ATTACHMENT(S):

1. 2023-24 Major Purchases, Repairs, & Replacements Allocation Proposal
2. 2023-24 Major Purchases, Repairs, & Replacements Allocation Proposal Images

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

If you have any questions, please contact:

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Staff Member:

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**University Student Union
Major Purchases, Repairs, & Replacements
2023-24**

No.	Dept No.	Dept Name	Requestor Name	Item Description	Major R&R Type	Qty.	Base Cost	Contingency	Total Cost
1	31073	SRC F&W	Alfredo Padilla	Replacement of SRC Selectorized and Cardiovascular Equipment	Purchase/Replacement	1.0	\$ 913,501	\$ 137,025	\$ 1,050,526
2	35030	Maintenance	Vinnie Mele	Roof Replacement (F Building)	Replacement	1.0	\$ 97,410	\$ 14,612	\$ 112,022
3	35030	Maintenance	Vinnie Mele	East Conference Center (ECC) Roofing Repairs	Repairs	1.0	\$ 162,700	\$ 24,405	\$ 187,105
4	35030	Maintenance	Vinnie Mele	Southwest Building Heating, Ventilation, Air Conditioning replacement (HVAC)	Purchase/Replacement	Various	\$ 323,696	\$ 48,554	\$ 372,250
5	35030	Maintenance	Vinnie Mele	Exterior Painting of all USU buildings*	Maintenance	Various	\$ 2,200,000	\$ -	\$ 2,200,000
6	35030	Maintenance	Vinnie Mele	Northridge Center (NRC) Lighting	Purchase/Replacement	Various	\$ 144,615	\$ 21,692	\$ 166,307
7	35050	USU Reservations	Christopher Jensen	Meeting Room Audio Visual Upgrade (Phase II)	Purchase/Replacement	1.0	\$ 313,562	\$ 47,034	\$ 360,597
8	35050	Operations	Samantha Liu	USU Sol Center & Reservations & Events Office Furniture Replacement	Purchase/Replacement	Various	\$ 442,659	\$ 66,399	\$ 509,058
Major R&R Total							\$ 4,598,144	\$ 359,722	\$ 4,957,865

JUSTIFICATIONS

1	All fitness equipment within the Student Recreation Center (SRC) including strength (selectorized, plate-loaded, and accessories) and cardiovascular pieces are out of warranty as of December 28, 2022. The costs of replacement parts steadily increase each year and will result in a long-term financial burden on the organization estimated to be approximately \$315,700 annually. Due to the normal wear and tear and cost of replacement parts, we recommend replacement of all selectorized and cardiovascular equipment. In addition, there are a number of selectorized machines where the parts are no longer available. Based on student feedback and usage, we are recommending to reduce the amount of cardiovascular equipment offered while increasing plate loaded equipment. Plate loaded strength equipment requires little to no repairs due to the lack of technology or mechanical parts such as moving parts and cables required for its use. Trade-in value is estimated to be \$15,000 for cardiovascular equipment and \$10,000 for strength equipment.
2	The roof repair was scheduled in the Sightlines 30-Year Repair & Replacement Plan for 2019. The current roof in the F Building is the original roof from 1974 which leaks during the winter months and has caused damage to the roof where the wood is rotting away. There is also termite damage. In addition, the F Building houses the high voltage switchgear. The roof replacement will avoid potentially dangerous water damage to the high voltage switchgear for the Heating, Ventilation, & Air conditioning (HVAC) system and chillers. [Sightlines Projects #58-#59]
3	The newly renovated East Conference Center (ECC) has a rock roof which was constructed in 1994. The roof is worn and causes leaks due to precipitation throughout the building. The leaks stain the roof tiles which must be replaced. A new roof must be installed to prevent damage to the newly completed renovations on the second floor. [Sightlines Projects #173 and #174].
4	The current Heating, Ventilation, and Air Conditioning system was installed in 1994 and is now past its useful life of 20 years. The unit is now almost 30 years old. [Sightlines Project #1006]
5	The repainting of the USU and SRC were scheduled to be completed in 2016 and 2021 respectively. This project is important for the cosmetic upkeep of the USU and SRC to look presentable. There is no contingency for this item because the base cost already includes a 32% escalation from January 2020 to date estimated by Catherine Kniazewycz, Associate Campus Architect. [Sightlines Project #721 and #1054].
6	The current lighting in the Northridge Center system is dim because the original system installed in 1994. The light bulbs are no longer produced by the manufacturer resulting in the purchase of off-brand, short-lived bulbs. The new lighting system would have LED fixtures and bulbs to save energy, have brighter lighting, and be in accordance with the Campus Sustainability Plan. [Sightlines Project #291]
7	This proposal is to upgrade the audio visual (AV) systems in specified meeting rooms and event spaces throughout the University Student Union (USU). In 2016, the USU received consultation from Waveguide Consulting, Inc. who provided a set of design criteria for our meeting and event spaces. They also provided recommendations on planning, design, implementation, and budget which provides documentation for this request. All rooms were categorized into a priority list. Priority was determined by the age of the equipment installed. Funds were allocated at the time to complete the first phase of the project. For Phase II, it is proposed that the meeting rooms on the first floor of the East Conference Center (last updated in 2014) and the meeting rooms in the Northridge Center (last updated in 2012) be updated. The meeting rooms in the Northridge Centers were part of Phase I but were removed due to the Heart of Campus Project which called for the demolition of the Northridge Center. Now that it appears the Northridge Center may not be demolished, the audio visual capabilities in these meeting rooms need to be upgraded. This upgrade would update the technology in the spaces aligning them with the technology in other USU meeting spaces. Instead of getting a price per room, rooms were divided into three categories based on the template design they require, Type I, II and III. Type I Rooms will receive a full system upgrade comprised of new display, video switch gear, a control interface, and audio (three Rooms). Type II - Rooms will receive a partial system upgrade comprised of new video switch gear, control interface, and audio. The existing projector and screen will be used (five Rooms) Type III - Rooms will receive a full system upgrade comprised of new display, video switch gear, control interface, camera and audio (two Rooms). Each Room Type is designed in accordance and compliance with the USU AV Standards Guide for consistency across all USU facilities to ensure a consistent experience for all guests and users and familiarity and ease of operation.
8	(1) This office furniture is for USU Sol Center: the 1st floor programming area, the entire 2nd floor administrative area covering Administration, Human Resources, Accounting and Finance, Operations, and EPL. Preliminary renderings have been created by Steelcase (the vendor) designing the space for a post-COVID, "hybrid" work and learning environment. The USU is undergoing a space utilization analysis of how workspaces are used, having proper technology in place to support hybrid work, having workspaces that properly balance interpersonal collaboration and the need for private conversations. This quote may be updated based on a Space Usage Analysis that is expected to be completed by the end of Summer 2023. (2) The purchase to replace the furniture the Reservations & Events office is create flexible and hybrid workspaces. The current office furniture is estimated to be 15 years old. The actual design layout for the furniture is to be determined.

*The USU painting project already includes escalation in the base price so no additional contingency was added.

**Sightlines is the consulting firm that developed the USU's 30-Year Major Repair & Replacement Plan.

**MAJOR PURCHASE,
REPAIR, & REPLACEMENT
ALLOCATION PROPOSAL
IMAGES**



**UNIVERSITY
STUDENT UNION**

SRC SELECTORIZED EQUIPMENT



Project #1

SRC CARDIOVASCULAR EQUIPMENT

Project #1



ROOF REPLACEMENT (F BUILDING)



Project #2

ROOF REPLACEMENT (F BUILDING)



Project #2

ECC ROOFING REPAIR



Project #3

ECC ROOF REPAIR



Project #3

SOUTHWEST BUILDING HVAC

Project #4



REPAINTING OF THE USU

Project #5



REPAINTING OF THE USU



Project #5

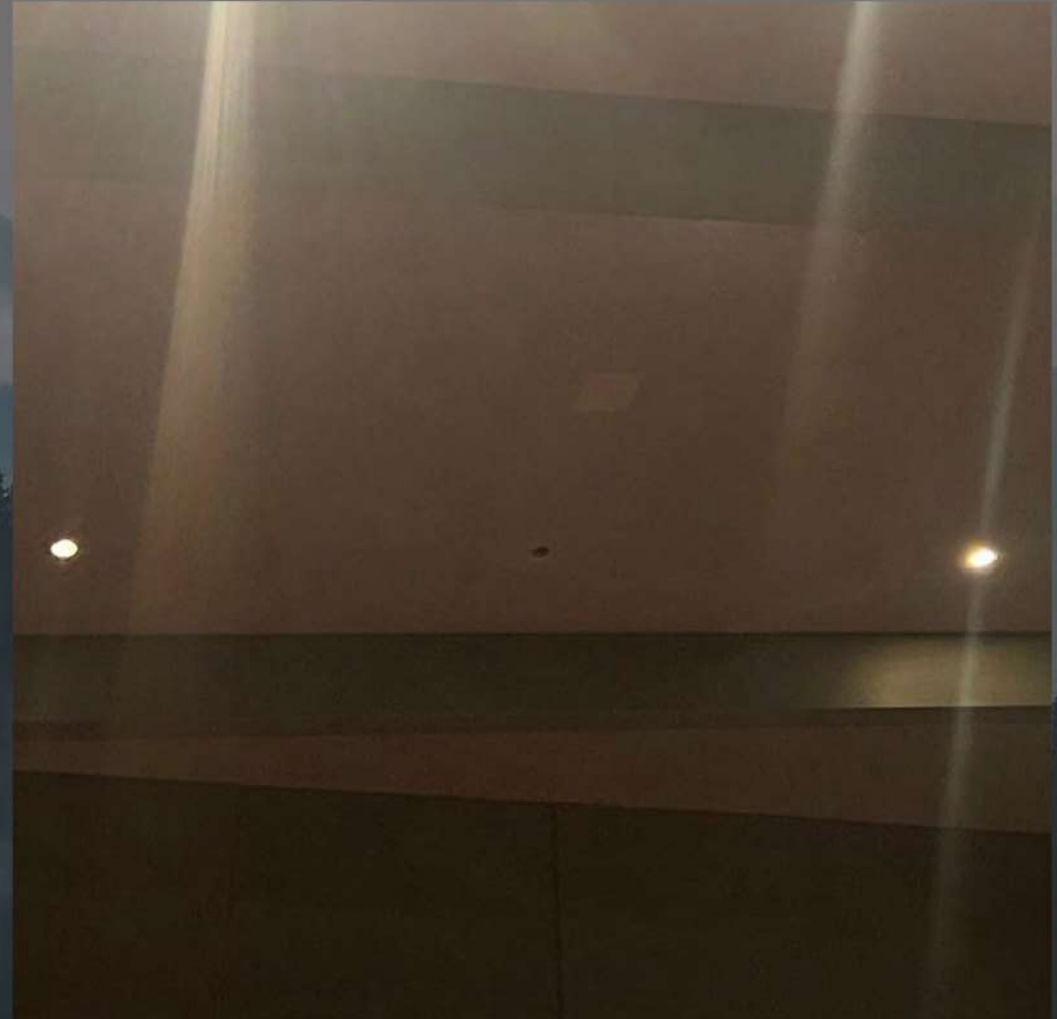
NORTHRIDGE CENTER (NRC) LIGHTING



Project #6

NORTHRIDGE CENTER (NRC) LIGHTING

Project #6

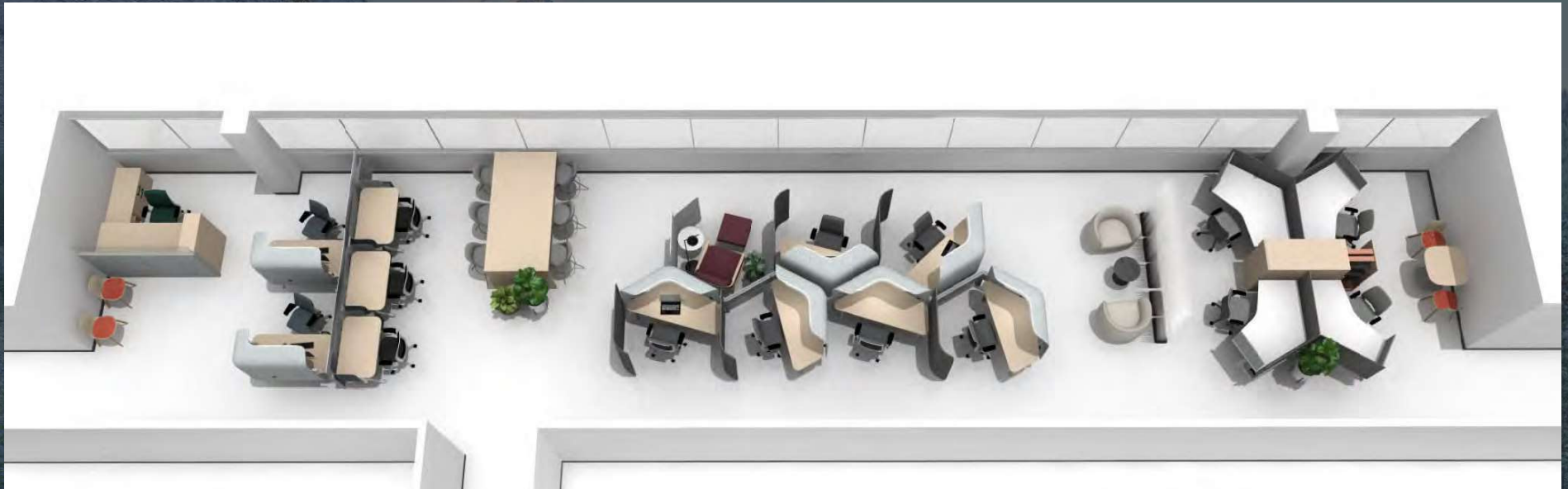


MEETING ROOM
AUDIO VISUAL
UPGRADE
(PHASE II)



Project #7

SOL CENTER OFFICE FURNITURE



* Administration Area (images are subject to change)

Project #8

SOL CENTER OFFICE FURNITURE



Project #8

* Accounting & Finance Area (images are subject to change)

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: June 5, 2023

TOPIC: 2023-24 Designated Reserves Allocation Proposal

ISSUE: Recommend approval of the 2023-24 Designated Reserves Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to recommend approval of the Designated Reserves Allocation Proposal in the amount of \$1,044,475.

FISCAL IMPACT: \$1,044,475

BACKGROUND: Designated Reserves are set aside for payroll-related items such as general salary increases, vacation advances, employer-paid payroll taxes, and funding for the Retirement Health Benefits Plan (RHBP).

This action item was recommended for approval at the Finance Committee meeting on May 31, 2023.

ATTACHMENT(S):

1. 2023-24 Designated Reserves Allocation Proposal

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

If you have questions, please contact:

Board Member/Committee Chair:

Melissa Baghoumian, Committee Chair
melissa.baghoumian.621@my.csun.edu

German Wong, Committee Co-Chair
german.wong.944@my.csun.edu

Staff Member:

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

**University Student Union
California State University, Northridge
Designated Reserves Allocation Proposal
2023-24**

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 477,675	General Salary Reserve*
Employer Paid Payroll Taxes	\$ 36,542	Employer-Paid Payroll Tax Reserve**
New Staff Coordinator Position for Operations	\$ 130,258	Salary & Benefits***
Retirement Health Benefits Plan Funding	\$ 400,000	RHBP Funding****
Total Reserves	\$ 1,044,475	

*The General Salary Reserve includes funds for potential General Salary Increases (4% GSI); accrued vacation taken as cash (vacation advances); and potential salary increases as a result of a Compensation Analysis completed by a consultant.

**The Employer-Paid Payroll Tax Reserve used to pay taxes on total salaries and wages, is 7.65% of the \$423,000 Salary & Wages total.

***The Coordinator will provide support for the New Heart of Campus Project. The Building Manager Trainer will train Student Assistant Building Managers for USU Reservations & Events. Base salary for the Coordinator is \$50,000 plus \$21,000 for benefits. Base salary for Building Manager Trainer is \$41,731 plus \$17,527 for benefits.

****The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2023-24 expenditure budget because the expense has already been incurred in prior fiscal years.

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: May 31, 2023

TOPIC: 2023-24 Operating Budget Proposal

ISSUE: Approval of the 2023-24 Operating Budget Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTIONS: Move to recommend approval of the 2023-24 Operating Budget Proposal with projected revenues and expenses in the amount of \$20,074,353.

FISCAL IMPACT: \$20,074,353

BACKGROUND: N/A

ATTACHMENT(S):

1. Operating Budget Allocation Proposal
2. 2022-23 Budget Message PowerPoint (Not Included in Budget Binder)
3. 2022-23 Budget Message (Included in Section 1: "Budget Message")

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

If you have any questions, please contact:

Board Member/Committee Chair:

Melissa Baghoumian, Committee Chair
melissa.baghoumian.621@my.csun.edu

German Wong, Committee Co-Chair
german.wong.944@my.csun.edu

Staff Member:

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

University Student Union
California State University, Northridge
2023-24 Operating Budget Proposal
Statement of Activities

REVENUE	2022-23 Adopted Budget	2023-24 Proposed Budget	\$ Variance	% Variance
Student Union Fees	\$ 16,271,507	\$ 17,141,320	\$ 869,813	5.3%
Food Service Commissions	\$ 40,000	\$ 46,464	\$ 6,464	16.2%
Rental Income	\$ 758,494	\$ 942,100	\$ 183,606	24.2%
Program Income	\$ 501,075	\$ 560,625	\$ 59,550	11.9%
SRC Income	\$ 534,949	\$ 524,760	\$ (10,189)	-1.9%
Interest Income	\$ 70,600	\$ 53,843	\$ (16,757)	-23.7%
Grant Revenue	\$ 720,060	\$ 578,770	\$ (141,290)	-19.6%
Miscellaneous Income	\$ 210,414	\$ 226,471	\$ 16,057	7.6%
Total Revenues	\$ 19,107,099	\$ 20,074,353	\$ 967,254	5.1%

Expenditure Category	2022-23 Adopted Budget	2023-24 Proposed Budget	\$ Variance	% Variance
Staff Salaries	\$ 5,741,365	\$ 6,187,550	\$ 446,185	7.8%
Hourly Wages	\$ 494,634	\$ 502,473	\$ 7,839	1.6%
Student Wages	\$ 3,695,825	\$ 3,920,889	\$ 225,065	6.1%
Total Salaries & Wages	\$ 9,931,824	\$ 10,610,913	\$ 679,089	6.8%
Benefits	\$ 1,400	\$ 1,400	\$ -	0.0%
Retirement	\$ 399,044	\$ 397,000	\$ (2,044)	-0.5%
Workers Compensation	\$ 161,991	\$ 80,003	\$ (81,988)	-50.6%
Unemployment Compensation	\$ 59,534	\$ 65,050	\$ 5,516	9.3%
Insurance Benefits	\$ 1,126,771	\$ 1,115,366	\$ (11,405)	-1.0%
Vacation	\$ -	\$ -	\$ -	-
Post Employment Insurance	\$ 537,476	\$ 357,309	\$ (180,167)	-33.5%
Payroll Taxes	\$ 591,625	\$ 611,556	\$ 19,931	3.4%
Staff Enrichment Reimbursement	\$ 32,128	\$ 35,368	\$ 3,240	10.1%
Benefits	\$ 2,909,968	\$ 2,663,052	\$ (246,916)	-8.5%
Total Salaries, Wages & Benefits	\$ 12,841,792	\$ 13,273,965	\$ 432,173	3.4%
Cost of Goods Sold	\$ 15,900	\$ 25,800	\$ 9,900	62.3%
General Operating Expenses	\$ 341,127	\$ 413,093	\$ 71,966	21.1%
Supplies & Services	\$ 2,131,114	\$ 2,316,386	\$ 185,272	8.7%
Travel	\$ 195,672	\$ 202,139	\$ 6,467	3.3%
Utilities	\$ 1,270,528	\$ 1,132,040	\$ (138,488)	-10.9%
Repairs & Maintenance	\$ 1,830,724	\$ 1,923,849	\$ 93,125	5.1%
Fees & Charges	\$ 64,301	\$ 80,710	\$ 16,409	25.5%
Reserves	\$ 121,377	\$ 374,100	\$ 252,723	208.2%
Grants & Scholarships	\$ 75,203	\$ 75,255	\$ 52	0.1%
Expendable Equipment	\$ 126,114	\$ 141,920	\$ 15,806	12.5%
Amortization & Depreciation	\$ 136,094	\$ 128,227	\$ (7,867)	-5.8%
Post-Retirement Expense	\$ (42,847)	\$ (13,130)	\$ 29,717	-69.4%
Total Operating Expenses	\$ 6,265,307	\$ 6,800,389	\$ 535,081	8.5%
Total Expenditures	\$ 19,107,099	\$ 20,074,353	\$ 967,254	5.1%
Net Surplus (Deficit)	\$ 0	\$ (0)	\$ (0)	0.0%



Department Summary Proposed Budget 2023-24



DEPARTMENT:

Account Number	Description	2022-232 Adopted Budget	2023-24 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
REVENUE					
503401	Private Contributions	\$ -	\$ -	\$ -	-
503801	Indirect Cost Recovery	\$ 208,414	\$ 218,471	\$ 10,057	4.8%
503802	Indirect Cost Rec - Campus Svc	\$ -	\$ -	\$ -	-
503803	Indirect Cost Rec - Custodial	\$ -	\$ -	\$ -	-
503804	Indirect Cost Rec - Linen	\$ -	\$ -	\$ -	-
503805	Indirect Cost Rec - Personnel	\$ -	\$ -	\$ -	-
503806	Indirect Cost Rec - Utilities	\$ -	\$ -	\$ -	-
503807	Equipment Recovery Income	\$ 340	\$ 1,340	\$ 1,000	294.1%
504830	Sales - Brunch	\$ -	\$ -	\$ -	-
504838	Member Discounts	\$ -	\$ -	\$ -	-
508892	Investment Income Realized G L	\$ -	\$ -	\$ -	-
508894	Investment Income Unrlized G L	\$ -	\$ -	\$ -	-
508897	Interest Income Bank	\$ 70,600	\$ 53,843	\$ (16,757)	-23.7%
580003	Gain/Loss on Disp Fixed Assets	\$ -	\$ -	\$ -	-
580850	Rental Income - Equipment	\$ 30,100	\$ 130,000	\$ 99,900	331.9%
580851	Equipment Income - ASI	\$ -	\$ -	\$ -	-
580852	Equipment Income - Cht Students	\$ -	\$ -	\$ -	-
580853	Equipment Income - CSUN Depts	\$ -	\$ -	\$ -	-
580854	Equipment Income - Off Campus	\$ -	\$ -	\$ -	-
580855	Equipment Income - USU Co-Spon	\$ -	\$ -	\$ -	-
580856	Rental Income - Facility	\$ 692,854	\$ 808,760	\$ 115,906	16.7%
580857	Facility Income - ASI	\$ -	\$ -	\$ -	-
580858	Facility Income - Cht Students	\$ 3,400	\$ -	\$ (3,400)	-100.0%
580859	Facility Income - CSUN Depts	\$ 9,500	\$ -	\$ (9,500)	-100.0%
580860	Facility Income - Off Campus	\$ 20,300	\$ -	\$ (20,300)	-100.0%
580861	Facility Income - USU Co-Spons	\$ -	\$ -	\$ -	-
580862	Facility Income - Vendor	\$ -	\$ -	\$ -	-
580863	Rental Income - Lockers	\$ 10,765	\$ 12,650	\$ 1,885	17.5%
580864	Rental Income-Towels	\$ 8,240	\$ 8,250	\$ 10	0.1%
580865	Pool Pass Fee	\$ 5,700	\$ 5,970	\$ 270	4.7%
580866	Program Income	\$ -	\$ -	\$ -	-
580867	Fitness Program Income	\$ 32,220	\$ 29,565	\$ (2,655)	-8.2%
580868	Personal Training Prog Income	\$ 50,000	\$ 30,000	\$ (20,000)	-40.0%
580869	Summer & Sports Camp Income	\$ 501,075	\$ 560,625	\$ 59,550	11.9%
580870	Intramurals Income	\$ 16,550	\$ 18,130	\$ 1,580	9.5%
580872	Membership Income	\$ 368,274	\$ 351,280	\$ (16,994)	-4.6%
580873	Guest Pass Income	\$ 21,760	\$ 43,400	\$ 21,640	99.4%
580874	Fee Income	\$ -	\$ -	\$ -	-
580875	Fee Refund	\$ -	\$ -	\$ -	-
580878	Miscellaneous Income	\$ 2,000	\$ 8,000	\$ 6,000	300.0%
580883	Rental Income - Non Operating	\$ 2,000	\$ 2,000	\$ -	0.0%
580885	Sales - Non Taxable	\$ -	\$ -	\$ -	-
580886	Sales - Taxable	\$ 21,440	\$ 25,515	\$ 4,075	19.0%
580888	Commission Income	\$ 40,000	\$ 46,464	\$ 6,464	16.2%
580898	Cash Overages/Shortages	\$ -	\$ -	\$ -	-
580900	Other Income - Taxable	\$ -	\$ -	\$ -	-
580910	Student Union Fees	\$ 16,271,507	\$ 17,141,320	\$ 869,813	5.3%
580916	Grant Revenue	\$ 720,060	\$ 578,770	\$ (141,290)	-19.6%
	Total Revenue	\$ 19,107,099	\$ 20,074,353	\$ 967,254	5.1%

EXPENSES					
601120	Hourly	\$ 494,634	\$ 502,473	\$ 7,839	1.6%
601300	Support Staff Salaries	\$ 5,741,365	\$ 6,187,550	\$ 446,185	7.8%
601303	Student Assistant	\$ 3,695,825	\$ 3,920,889	\$ 225,065	6.1%
603005	Retirement	\$ 399,044	\$ 397,000	\$ (2,044)	-0.5%
603007	Workers Compensation	\$ 161,991	\$ 80,003	\$ (81,988)	-50.6%
603010	Unemployment Compensation	\$ 59,534	\$ 65,050	\$ 5,516	9.3%
603030	Insurance Benefits	\$ 1,126,771	\$ 1,115,366	\$ (11,405)	-1.0%
603031	Vacation	\$ -	\$ -	\$ -	-
603032	Sick Accrual Payout	\$ -	\$ -	\$ -	-



Department Summary Proposed Budget 2023-24



DEPARTMENT:

Account Number	Description	2022-232 Adopted Budget	2023-24 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
603121	Post Employment Insurance	\$ 537,476	\$ 357,309	\$ (180,167)	-33.5%
603890	Benefits Tsfrd - Pooled	\$ 1,400	\$ 1,400	\$ -	0.0%
603895	Payroll Taxes	\$ 591,625	\$ 611,556	\$ 19,931	3.4%
603896	Staff Enrichment Reimbursement	\$ 32,128	\$ 35,368	\$ 3,240	10.1%
Subtotal Salaries & Benefits		\$ 12,841,792	\$ 13,273,965	\$ 432,173	3%
570906	Transfers In from University	\$ -	\$ -	\$ -	-
580003	Gain/Loss on Disp Fixed Assets	\$ -	\$ -	\$ -	-
601844	Interpreters	\$ -	\$ -	\$ -	-
604892	Communications-Cell Phones	\$ 140,096	\$ 132,570	\$ (7,526)	-5.4%
605001	Electricity	\$ 886,113	\$ 743,769	\$ (142,344)	-16.1%
605002	Gas	\$ 136,610	\$ 186,158	\$ 49,548	36.3%
605004	Water	\$ 107,709	\$ 69,543	\$ (38,166)	-35.4%
606004	Travel	\$ 151,879	\$ 157,828	\$ 5,949	3.9%
607033	Capital-Construction Other	\$ 1,500	\$ 1,500	\$ -	0.0%
609005	Oth Student Scholarships/Grants	\$ 75,203	\$ 75,255	\$ 52	0.1%
613001	Contractual Services	\$ 305,688	\$ 305,594	\$ (94)	0.0%
613010	Audit Services	\$ 32,900	\$ 35,329	\$ 2,429	7.4%
613804	Technology Contractual Svcs	\$ 193,979	\$ 218,165	\$ 24,186	12.5%
613805	Legal Services	\$ 20,500	\$ 17,500	\$ (3,000)	-14.6%
613807	Management Services	\$ -	\$ -	\$ -	-
613808	Personnel Services	\$ 37,988	\$ 28,188	\$ (9,800)	-25.8%
613809	Payroll Services	\$ 71,774	\$ 76,119	\$ 4,345	6.1%
613810	Security	\$ -	\$ -	\$ -	-
613815	Pest Control Services	\$ 7,680	\$ 11,600	\$ 3,920	51.0%
613816	Sanitation Services	\$ 46,871	\$ 63,215	\$ 16,344	34.9%
616802	Desk/Lap/Peripherals under \$5k	\$ 40,500	\$ 40,500	\$ -	0.0%
616816	Software License Fees	\$ 19,551	\$ 23,177	\$ 3,626	18.5%
617805	Parking	\$ 4,200	\$ 8,957	\$ 4,757	113.3%
619801	Equipment Less \$5k	\$ 85,614	\$ 101,420	\$ 15,806	18.5%
660001	Postage and Freight	\$ 3,420	\$ 3,000	\$ (420)	-12.3%
660002	Printing	\$ -	\$ -	\$ -	-
660008	Interest Charges-Others	\$ -	\$ -	\$ -	-
660009	Training Professional Development	\$ 108,739	\$ 127,647	\$ 18,908	17.4%
660010	Insurance Premium Expense	\$ 139,562	\$ 162,248	\$ 22,686	16.3%
660017	Advertising & Promo Publications	\$ 8,500	\$ 7,252	\$ (1,248)	-14.7%
660040	Bad Debt Expense	\$ -	\$ -	\$ -	-
660061	Building Maintenance	\$ 49,095	\$ 83,913	\$ 34,818	70.9%
660062	Custodial Services	\$ 1,218,234	\$ 1,260,061	\$ 41,827	3.4%
660094	Depreciation on Leasehold Impr	\$ 45,955	\$ 45,278	\$ (678)	-1.5%
660095	Depreciation on Equipment	\$ 90,139	\$ 82,950	\$ (7,189)	-8.0%
660098	Depreciation on Intangible Assets	\$ -	\$ -	\$ -	-
660552	COS - Non Food	\$ 15,900	\$ 25,800	\$ 9,900	62.3%
660805	Books	\$ 300	\$ 300	\$ -	0.0%
660807	Subscription	\$ 28,498	\$ 34,926	\$ 6,427	22.6%
660810	Workshops & Conference Fees	\$ 43,793	\$ 44,311	\$ 518	
660812	Other Rentals	\$ 29,920	\$ 29,920	\$ -	0.0%
660813	Hospitality	\$ 5,157	\$ 5,510	\$ 353	6.8%
660814	Building Supplies	\$ 183,833	\$ 183,833	\$ -	0.0%
660815	Custodial Supplies	\$ 105,292	\$ 53,000	\$ (52,292)	-49.7%
660818	Program Food Costs	\$ 36,972	\$ 91,850	\$ 54,878	148.4%
660825	Equipment Repairs	\$ 138,220	\$ 168,297	\$ 30,077	21.8%
660826	R & M Sports & Fitness Equipment	\$ 37,275	\$ 39,456	\$ 2,181	5.9%
660829	Licensing Fees	\$ 4,138	\$ 4,138	\$ -	0.0%
660831	Handling Fees	\$ -	\$ -	\$ -	-
660834	University Dept Support	\$ 30,000	\$ 40,000	\$ 10,000	33.3%
660835	Taxes & Licenses	\$ 2,964	\$ 1,881	\$ (1,083)	-36.5%
660841	Program Costs	\$ 700,169	\$ 771,389	\$ 71,220	10.2%
660842	Recruitment	\$ 10,639	\$ 15,639	\$ 5,000	47.0%
660880	Memberships	\$ 20,982	\$ 19,198	\$ (1,784)	-8.5%
660883	Credit Card Processing Fees	\$ 23,380	\$ 33,712	\$ 10,332	44.2%
660884	Bank Charges and NSF	\$ 3,819	\$ 979	\$ (2,840)	-74.4%



Department Summary Proposed Budget 2023-24



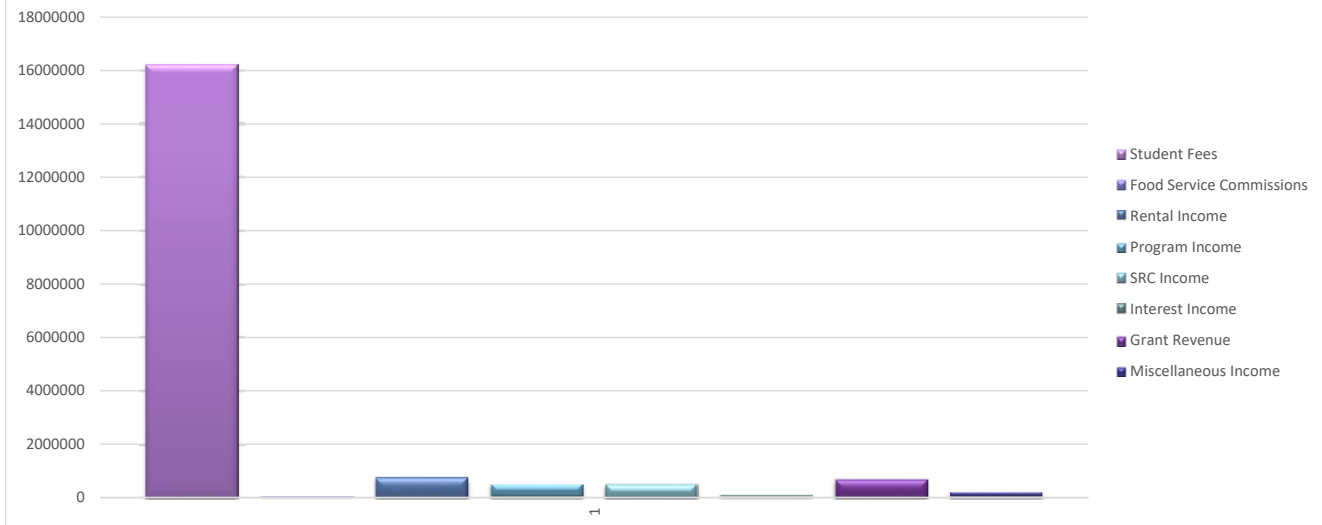
DEPARTMENT: _____

Account Number	Description	2022-232 Adopted Budget	2023-24 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
660901	Office Supplies	\$ 46,531	\$ 40,028	\$ (6,503)	-14.0%
660902	Computer Supplies	\$ 63,702	\$ 62,755	\$ (948)	-1.5%
660903	COVID Operational Supp & Svcs	\$ 16,877	\$ 5,700	\$ (11,177)	-66.2%
660905	Operational Supplies	\$ 94,937	\$ 99,644	\$ 4,707	5.0%
660906	Operational Supplies EE Uniform	\$ 30,892	\$ 35,556	\$ 4,663	15.1%
660907	Operational Supplies - Towels	\$ 16,917	\$ 21,989	\$ 5,072	30.0%
660913	Marketing	\$ 57,176	\$ 43,250	\$ (13,926)	-24.4%
660915	Professional Services	\$ 311,558	\$ 384,438	\$ 72,880	23.4%
660920	Subcontractor Svcs-University	\$ 54,212	\$ 54,212	\$ -	0.0%
660960	R & M - Outdoor Pools	\$ 35,954	\$ 50,454	\$ 14,500	40.3%
660961	R & M - Outdoor Field	\$ 6,770	\$ 8,520	\$ 1,750	25.8%
660966	Referendum Expense	\$ -	\$ -	\$ -	-
660967	Penalties-Late Fees	\$ -	\$ -	\$ -	-
660968	Admin Contingency	\$ 121,377	\$ 374,100	\$ 252,723	208.2%
660971	Operating Reserves	\$ -	\$ -	\$ -	-
660978	Tuition-Books	\$ -	\$ -	\$ -	-
660997	Post-Retirement Expense	\$ (42,847)	\$ (13,130)	\$ 29,717	-69.4%
Subtotal Operating Expenditures		\$ 6,265,307	\$ 6,800,389	\$ 535,081	9%
Total Expenditures		\$ 19,107,099	\$ 20,074,353	\$ 967,254	5%
Net Financial Activity		\$ 0.00	\$ (0)	\$ (0)	-12399.9%

**University Student Union
2023-24 Operating Budget Proposal
By Revenue Category**

Revenue Category	2022-23 Adopted Budget	2023-24 Proposed Budget	Variance \$	Variance %
Student Fees	\$ 16,271,507	\$ 17,141,320	\$ 869,813	5.3%
Food Service Commissions	\$ 40,000	\$ 46,464	\$ 6,464	16.2%
Rental Income	\$ 758,494	\$ 942,100	\$ 183,606	24.2%
Program Income	\$ 501,075	\$ 560,625	\$ 59,550	11.9%
SRC Income	\$ 534,949	\$ 524,760	\$ (10,189)	-1.9%
Interest Income	\$ 70,600	\$ 53,843	\$ (16,757)	-23.7%
Grant Revenue	\$ 720,060	\$ 578,770	\$ (141,290)	-19.6%
Miscellaneous Income	\$ 210,414	\$ 226,471	\$ 16,057	7.6%
Total Revenues	\$ 19,107,099	\$ 20,074,353	\$ 967,254	5.1%

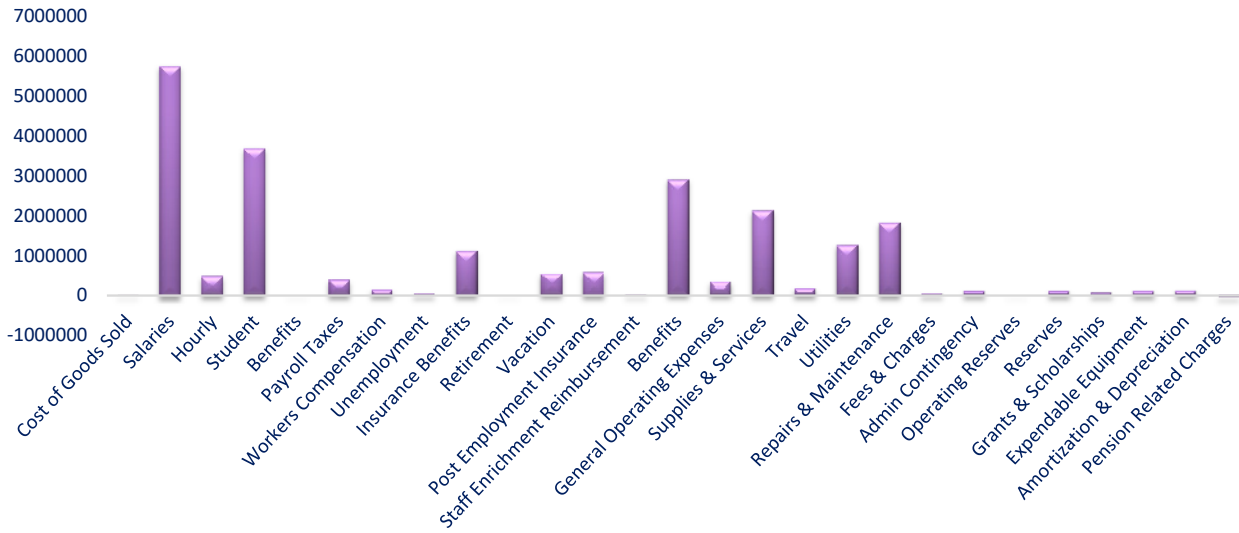
2023-24 Revenue by Category



**University Student Union
2023-24 Operating Budget Proposal
By Expenditure Category**

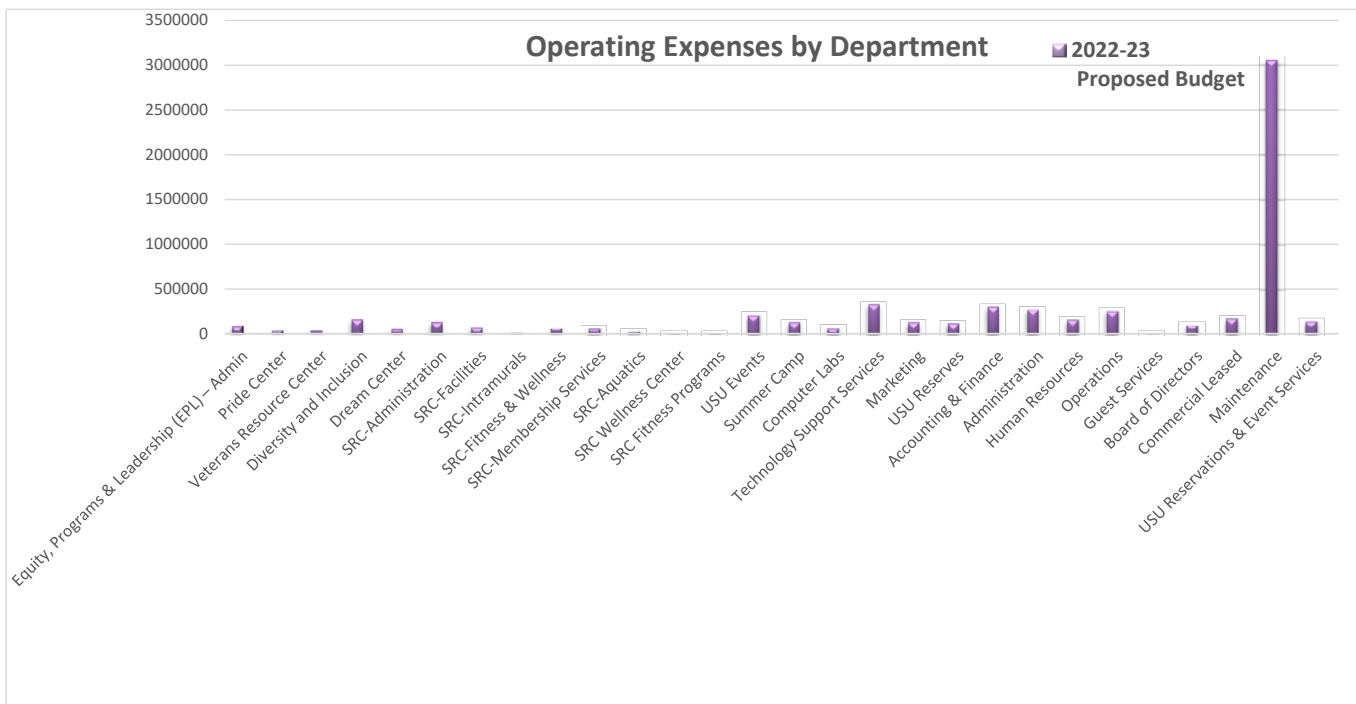
Expenditure Category	2022-23 Adopted Budget	2023-24 Proposed Budget	Variance \$	Variance %
Cost of Goods Sold	\$ 15,900	\$ 25,800.00	\$ 9,900	62.3%
Salaries	\$ 5,741,365	\$ 6,187,550	\$ 446,185	7.8%
Hourly	\$ 494,634	\$ 502,473	\$ 7,839	1.6%
Student	\$ 3,695,825	\$ 3,920,889	\$ 225,065	6.1%
Benefits	\$ 2,909,968	\$ 2,663,052	\$ (246,916)	-8.5%
General Operating Expenses	\$ 341,127	\$ 413,093	\$ 71,966	21.1%
Supplies & Services	\$ 2,131,114	\$ 2,316,386	\$ 185,272	8.7%
Travel	\$ 195,672	\$ 202,139	\$ 6,467	3.3%
Utilities	\$ 1,270,528	\$ 1,132,040	\$ (138,488)	-10.9%
Repairs & Maintenance	\$ 1,830,724	\$ 1,923,849	\$ 93,125	5.1%
Fees & Charges	\$ 64,301	\$ 80,710	\$ 16,409	25.5%
Reserves	\$ 121,377	\$ 374,100	\$ 252,723	208.2%
Grants & Scholarships	\$ 75,203	\$ 75,255	\$ 52	0.1%
Expendable Equipment	\$ 126,114	\$ 141,920	\$ 15,806	12.5%
Amortization & Depreciation	\$ 136,094	\$ 128,227	\$ (7,867)	-5.8%
Pension Related Charges	\$ (42,847)	\$ (13,130)	\$ 29,717	-69.4%
Total Expenditures	\$ 19,107,099	\$ 20,074,353	\$ 967,254	5.1%

2023-24 Expenditures by Category



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

Department	Description	2022-23 Adopted Budget	2023-24 Proposed Budget	\$ Variance	% Variance
31010	Equity, Programs & Leadership (EPL) – Admin	\$ 79,300	\$ 103,052	\$ 23,752	-
31020	Pride Center	\$ 38,635	\$ 37,868	\$ (767)	-2.0%
31030	Veterans Resource Center	\$ 29,726	\$ 37,449	\$ 7,723	26.0%
31040	Diversity and Inclusion	\$ 150,965	\$ 119,150	\$ (31,815)	-21.1%
31050	Dream Center	\$ 50,000	\$ 34,500	\$ (15,500)	-31.0%
31070	SRC-Administration	\$ 113,539	\$ 119,904	\$ 6,365	5.6%
31071	SRC-Facilities	\$ 74,934	\$ 87,618	\$ 12,684	16.9%
31072	SRC-Intramurals	\$ 16,899	\$ 16,900	\$ 1	0.0%
31073	SRC-Fitness & Wellness	\$ 56,003	\$ 79,661	\$ 23,658	42.2%
31074	SRC-Membership Services	\$ 58,581	\$ 82,453	\$ 23,872	40.8%
31075	SRC-Aquatics	\$ 34,037	\$ 37,908	\$ 3,871	11.4%
31076	SRC Wellness Center	\$ 9,310	\$ 10,672	\$ 1,362	14.6%
31077	SRC Fitness Programs	\$ 12,470	\$ 14,793	\$ 2,324	18.6%
31090	USU Events	\$ 216,885	\$ 273,685	\$ 56,800	26.2%
31250	Summer Camp	\$ 137,482	\$ 226,695	\$ 89,213	64.9%
31300	Computer Labs	\$ 75,592	\$ 70,052	\$ (5,541)	-7.3%
31350	Technology Support Services	\$ 340,326	\$ 342,213	\$ 1,887	0.6%
31600	Marketing	\$ 139,169	\$ 118,628	\$ (20,541)	-14.8%
32080	USU Reserves	\$ 121,377	\$ 374,100	\$ 252,723	208.2%
33010	Accounting & Finance	\$ 307,167	\$ 336,796	\$ 29,629	9.6%
33020	Administration	\$ 278,629	\$ 285,753	\$ 7,124	2.6%
33030	Human Resources	\$ 167,701	\$ 174,976	\$ 7,275	4.3%
33040	Operations	\$ 262,672	\$ 342,340	\$ 79,668	30.3%
33050	Guest Services	\$ 7,134	\$ 8,115	\$ 981	13.7%
33080	Board of Directors	\$ 98,860	\$ 101,155	\$ 2,295	2.3%
33200	Commercial Leased	\$ 181,271	\$ 185,426	\$ 4,155	2.3%
35030	Maintenance	\$ 3,058,911	\$ 2,991,701	\$ (67,210)	-2.2%
35050	USU Reservations & Event Services	\$ 147,732	\$ 186,826	\$ 39,094	26.5%
	Total Expenses	\$ 6,265,307	\$ 6,800,389	\$ 535,081	8.5%



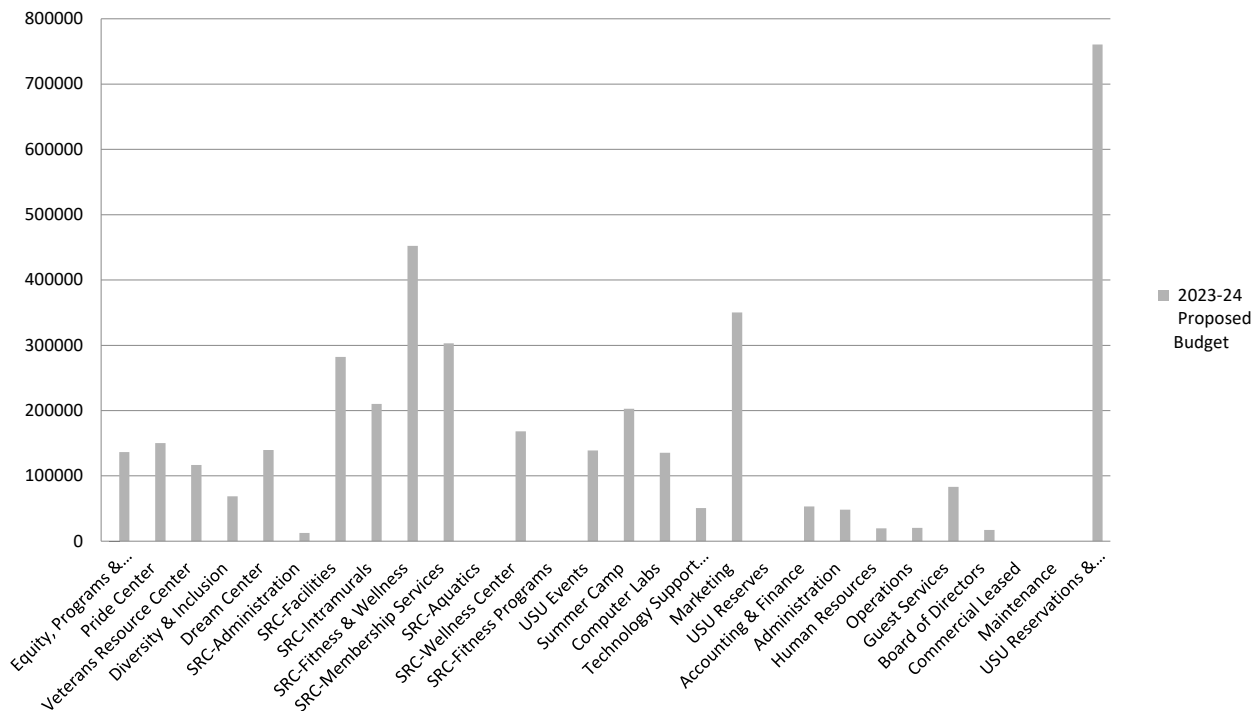
**University Student Union
Operating Budget Proposal
Expenditures by Department**

Department	Description	2022-23	2023-24	\$ Variance	% Variance
		Adopted Budget	Proposed Budget		
31010	Equity, Programs & Leadership (EPL) – Admin	\$ 663,046	\$ 774,264	\$ 111,219	16.8%
31020	Pride Center	\$ 366,551	\$ 388,428	\$ 21,877	6.0%
31030	Veterans Resource Center	\$ 290,591	\$ 329,921	\$ 39,330	13.5%
31040	Diversity and Inclusion	\$ 554,115	\$ 455,718	\$ (98,397)	-17.8%
31050	Dream Center	\$ 358,263	\$ 348,511	\$ (9,752)	-2.7%
31070	SRC-Administration	\$ 258,313	\$ 375,683	\$ 117,370	45.4%
31071	SRC-Facilities	\$ 463,957	\$ 544,158	\$ 80,201	17.3%
31072	SRC-Intramurals	\$ 449,142	\$ 338,291	\$ (110,850)	-24.7%
31073	SRC-Fitness & Wellness	\$ 762,859	\$ 826,182	\$ 63,323	8.3%
31074	SRC-Membership Services	\$ 483,762	\$ 570,479	\$ 86,717	17.9%
31075	SRC-Aquatics	\$ 522,913	\$ 610,943	\$ 88,030	16.8%
31076	SRC Wellness Center	\$ 268,639	\$ 297,164	\$ 28,525	10.6%
31077	SRC Fitness Programs	\$ 237,344	\$ 137,431	\$ (99,913)	-42.1%
31090	USU Events	\$ 532,657	\$ 619,347	\$ 86,690	16.3%
31250	Summer Camp	\$ 361,047	\$ 451,931	\$ 90,884	25.2%
31300	Computer Labs	\$ 295,555	\$ 287,512	\$ (8,043)	-2.7%
31350	Technology Support Services	\$ 726,749	\$ 742,839	\$ 16,090	2.2%
31600	Marketing	\$ 1,036,058	\$ 1,014,832	\$ (21,226)	-2.0%
32080	USU Reserves	\$ 639,639	\$ 1,018,575	\$ 378,936	59.2%
33010	Accounting & Finance	\$ 1,299,967	\$ 1,272,872	\$ (27,096)	-2.1%
33020	Administration	\$ 977,924	\$ 1,024,852	\$ 46,928	4.8%
33030	Human Resources	\$ 893,899	\$ 869,268	\$ (24,631)	-2.8%
33040	Operations	\$ 404,350	\$ 487,776	\$ 83,426	20.6%
33050	Guest Services	\$ 98,412	\$ 94,888	\$ (3,524)	-3.6%
33080	Board of Directors	\$ 171,304	\$ 192,216	\$ 20,912	12.2%
33200	Commercial Leased	\$ 181,271	\$ 185,426	\$ 4,155	2.3%
35030	Maintenance	\$ 4,302,216	\$ 4,182,460	\$ (119,756)	-2.8%
35050	USU Reservations & Event Services	\$ 1,506,555	\$ 1,632,388	\$ 125,832	8.4%
	Total Expenses	\$ 19,107,099	\$ 20,074,353	\$ 967,254	5.1%

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

Department	Description	2022-23 Adopted Budget	2023-24 Proposed Budget	\$ Variance	% Variance
31010	Equity, Programs & Leadership (EPL) – Admin	\$ 58,123	\$ 136,511	\$ 78,389	134.9%
31020	Pride Center	\$ 152,374	\$ 150,223	\$ (2,151)	-1.4%
31030	Veterans Resource Center	\$ 89,860	\$ 116,740	\$ 26,880	29.9%
31040	Diversity & Inclusion	\$ 145,760	\$ 68,717	\$ (77,043)	-52.9%
31050	Dream Center	\$ 132,926	\$ 139,475	\$ 6,548	4.9%
31070	SRC-Administration	\$ 12,449	\$ 12,622	\$ 173	1.4%
31071	SRC-Facilities	\$ 290,537	\$ 282,289	\$ (8,248)	-2.8%
31072	SRC-Intramurals	\$ 198,657	\$ 210,268	\$ 11,610	5.8%
31073	SRC-Fitness & Wellness	\$ 393,151	\$ 452,279	\$ 59,128	15.0%
31074	SRC-Membership Services	\$ 309,046	\$ 303,007	\$ (6,039)	-2.0%
31075	SRC-Aquatics	\$ -	\$ -	\$ -	-
31076	SRC-Wellness Center	\$ 140,694	\$ 168,080	\$ 27,387	19.5%
31077	SRC-Fitness Programs	\$ 14,977	\$ -	\$ (14,977)	-100.0%
31090	USU Events	\$ 135,533	\$ 138,965	\$ 3,432	2.5%
31250	Summer Camp	\$ 200,126	\$ 202,845	\$ 2,719	1.4%
31300	Computer Labs	\$ 128,445	\$ 135,285	\$ 6,840	5.3%
31350	Technology Support Services	\$ 48,506	\$ 50,644	\$ 2,138	4.4%
31600	Marketing	\$ 363,790	\$ 350,324	\$ (13,466)	-3.7%
32080	USU Reserves	\$ -	\$ -	\$ -	-
33010	Accounting & Finance	\$ 55,740	\$ 53,190	\$ (2,549)	-4.6%
33020	Administration	\$ 46,187	\$ 48,247	\$ 2,060	4.5%
33030	Human Resources	\$ 30,416	\$ 19,687	\$ (10,729)	-35.3%
33040	Operations	\$ 17,478	\$ 20,265	\$ 2,786	15.9%
33050	Guest Services	\$ 85,230	\$ 83,162	\$ (2,067)	-2.4%
33080	Board of Directors	\$ -	\$ 17,371	\$ 17,371	-
33200	Commercial Leased	\$ -	\$ -	\$ -	-
35030	Maintenance	\$ -	\$ -	\$ -	-
35050	USU Reservations & Event Services	\$ 645,820	\$ 760,694	\$ 114,873	17.8%
Total Student Wages		\$ 3,695,825	\$ 3,920,889	\$ 225,065	6.1%

Student Wages



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

Department	Dept Description	Proposed Student Assistants	Proposed Student Hours	Proposed Student Wages	Avg. Hourly/Rate
31010	Equity, Programs & Leadership (EPL) – Admin	10	7,877	\$ 136,511	\$ 17.33
31020	Pride Center	16	8,775	\$ 150,223	\$ 17.12
31030	Veterans Resource Center	10	6,834	\$ 116,740	\$ 17.08
31040	Diversity & Inclusion	4	4,080	\$ 68,717	\$ 16.84
31050	Dream Center	8	8,160	\$ 139,475	\$ 17.09
31070	SRC-Administration	1	720	\$ 12,622	\$ 17.53
31071	SRC-Facilities	28	16,281	\$ 282,289	\$ 17.34
31072	SRC-Intramurals	54	12,354	\$ 210,268	\$ 17.02
31073	SRC-Fitness & Wellness	42	25,884	\$ 452,279	\$ 17.47
31074	SRC-Membership Services	25	17,578	\$ 303,007	\$ 17.24
31075	SRC-Aquatics	-	-	\$ -	\$ -
31076	SRC-Wellness Center	17	9,744	\$ 168,080	\$ 17.25
31077	SRC-Fitness Programs	-	-	\$ -	\$ -
31090	Programs	8	8,160	\$ 138,965	\$ 17.03
31250	Summer Camp	66	11,988	\$ 202,845	\$ 16.92
31300	Computer Labs	13	7,871	\$ 135,285	\$ 17.19
31350	Technology Support Services	3	2,889	\$ 50,644	\$ 17.53
31600	Marketing	22	20,520	\$ 350,324	\$ 17.07
33010	Accounting & Finance	3	3,097	\$ 53,190	\$ 17.17
33020	Administration	3	2,784	\$ 48,247	\$ 17.33
33030	Human Resources	1	1,156	\$ 19,687	\$ -
33040	Operations	1	1,156	\$ 20,265	\$ 17.53
33050	Guest Services	8	4,901	\$ 83,162	\$ 16.97
33080	Board of Directors	1	1,020	\$ 17,371	\$ -
33200	Commercial Leased	-	-	\$ -	\$ -
35030	Facilities Maintenance	-	-	\$ -	\$ -
35050	USU Reservations & Event Services	53	44,191	\$ 760,694	\$ 17.21
Total Student Hours & Wages		397	228,020	\$ 3,920,889	\$ 17.20

