

Budget Allocation Proposal



2024-2025

CSUN



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1. Budget Message

UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE 2024-2025 BUDGET MESSAGE

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 2024-25, we will continue to encounter the same challenges we have faced since 2023-24:

- Inflation in the cost of labor, services, and commodities including another increase in the minimum wage for the City of Los Angeles from \$16.78 per hour to \$17.28 per hour effective July 01, 2024.
 - The budgeted average hourly rate for Student Assistant Employee labor for 23-24 was \$17.20 per hour. The projected average hourly rate for 24-25 is \$17.71, a \$0.51 per hour increase.
 - 213,946 hours of Student Assistant Employee labor are budgeted for 24-25 compared to the 228,020 total hours budgeted in 23-24. 213,946 hours is a more realistic projection since the projected hours for 23-24 are 197,000.
- Increase in borrowing rates for the issuance of 30-Year bonds.
- Potential decrease in projected enrollment headcount.
- Potential elimination of the Build America Bonds (BABs) subsidy after fiscal year 24-25 although according to the Chancellors Office, there is no known reduction or elimination at this time. However, reductions or elimination is always a possibility depending on economic conditions.
 - 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 position salaries positions are comparable with similar positions at CSUN and the CSU. The outcome of this analysis may result in base compensation increases for some employees.
 - In 23-24, staff employee turnover is 12.5%, compared to 16.2% in 22-23, and 22% in 21-22.
 - Although the turnover rate has been decreasing, the turnover rate is still higher than the prior rates: 7.5% rate in 19-20 and 8.5% rate 20-21.

JUSTICE, EQUITY, DIVERSITY, & INCLUSION (JEDI)

In our 2023-2024 Budget Message, we reaffirmed that Justice, Equity, Diversity, and Inclusion (JEDI) are foundational elements to our mission at the USU.

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Our Board of Directors, professional staff, and student employees have embraced the campus definitions of these principles. We have committed to culturally inclusive training and programs to enhance understanding of JEDI through professional development opportunities including trainings, keynotes, and workshops.

The Diversity & Inclusion Committee of the Board of Directors has proposed the creation of a webpage to increase visibility for the Fernandeano Tataviam Mission Band of Indians. This new site will showcase the history of the Tribe, our Land Acknowledgement, and summarize the USU's efforts to elevate the stories, culture, and community of the Fernandeano Tataviam. This proposal is set to be presented to the Board in June 2024.

Looking ahead to 2024-2025, we will continue to advance our JEDI initiatives through ongoing training, assessments, and the delivery of thought-provoking programs and services for all CSUN students.

VALERA NEST/RENOVATION PROJECT UPDATE

The USU is committed to providing students with expanded and modernized offerings to deliver on the primary goals of the 2019 student fee referendum. One of the future plans includes the Valera NEST (Nurturing Environment for Students to Thrive). The NEST is expected to open in the 2025–2026 academic year and will house critical support services to enable students to thrive and reach their educational goals.

The Valera NEST will be home to the CSUN Food Pantry which will provide shelf-stable pantry items alongside fresh produce and perishable items; Matty's Closet, a clothing boutique which provides gently used and new interview and workplace clothing at no cost for CSUN students; staff to assist students with securing temporary and long-term housing, while also providing advocacy, guidance and other wrap-around services to assist students; and Ila's Kitchen inclusive of microwaves, hot water dispensers, cold food storage lockers, and food preparation space and lounge space.

The USU is proposing to apply the \$125 per semester fee increase over four years instead of going into effect all at once, which provides a manageable fee increase schedule for students starting in 2025-2026 when the Valera NEST opens.

STATE OF CALIFORNIA BUDGET

The State's economic position has deteriorated over the past year. The May Revise Budget projects a \$44.0 billion deficit in 24-25. Deficits are projected to be at least \$20 billion over the next two to three years due to the volatility in the state's largest revenue source, the state income tax.

One percent (1%) of Californians' tax returns generate over half of the state's income tax revenue. The wealthiest Californians earn income generated on stock market returns. When the stock market declines, personal income tax revenue declines.

The Governor's plans to balance the budget through the following methods:

1. Spending cuts
2. Delaying expenditures to future years
3. Fund shifts – using money in other state checking accounts to pay for expenses the General Fund would normally fund
4. The reversion of funds from California state departments that did not use their entire budget allocation
5. Use of reserves

The Governor declared a fiscal emergency providing the authority to access \$14.5 billion in reserves to close a portion of the budget gap. We can clearly see how the legislature, transferring surplus funds to reserves in prosperous years to supplement budget deficits in leaner years, has been a wise practice.

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CSU/CSUN BUDGET IMPLICATIONS

CSU Impacts

The total CSU projected revenue and expenditure budget for 24-25 is \$8.1 billion which is an increase of \$557.4 million from the 23-24 budget.

The following are provisions from the Governor’s May 2024 Revised Budget:

1. Maintains deferral of the CSU 24-25, \$240.2 million 5% Compact funding to 25-26.
2. Maintains language regarding the 5% additional Compact funding for 25-26.
3. Proposes a 8% ongoing reduction to nearly all state department budgets beginning in 24-25 (includes personnel and operating, and contracting costs).

In summary, the year-over-year budget impact to the CSU is as follows:

2024-25

1. 0% ongoing increase and a \$75 million one-time budget reduction

2025-26

1. 5% ongoing increase from the 24-25 Compact deferral
2. 5% ongoing increase for the 25-26 Compact
3. 8% ongoing budget reduction
4. The net effect is approximately a 2% increase over the 23-24 CSU state appropriation

CSUN Impacts

- CSUN’s 24-25 Operating Budget is \$549.8 million.
- Without the Compact funding, CSUN is facing a \$23.0 million deficit.

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 86% of its 24-25 budget from student fees. Student fee revenue is based on student headcount (enrollment).

1. The latest projection is that 36,713 students will enroll in Fall 2024 and 33,996 students will enroll in Spring 2025. Spring headcount is typically lower than Fall headcount.
2. The actual headcount for Fall 2023 was 36,638 and for Spring 2024, 33,638.
3. The actual headcount for Fall 2022 was 36,127 and for Spring 2023, 33,354.

Projected headcount is holding steady for 24-25 when compared to actual headcount for 23-24.

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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 to ensure there are sufficient ending net assets at the end of each fiscal year to meet the subsequent years financial obligations which include:

1. Transfer of Student Fees to the USU Operating Budget
2. Transfer of funds for the annual debt service payment
3. Transfer of funds to the Major Repair & Replacement Fund in accordance with the 30-Year Repair & Replacement Plan
4. Transfer of funds for the USU Renovation Project

Strategy 2: Debt Service Coverage Ratio (DSCR)

The second strategy is to maintain the Debt Service Coverage Ratio (DSCR) at or above 1.25¹ which means that there is \$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 contingencies. 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 expenses. These expenses are referred to as Administrative Contingency purchases². Administrative Contingencies are included as a part of the Operating Budget Allocation Proposal.

The 24-25 proposed budget for Administrative Contingencies is \$419,017. 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 proactively budget a deficit.

- If an unexpected large surplus develops in 24-25, the USU will bill less student fees to Revenue Fund 53401 than what was approved to be invoiced in the budget in order to reduce the surplus. The student fees that remain in the Revenue Fund would provide more funding for the USU Renovation Project. This strategy is being used this fiscal year (June 2024) and was used in 22-23.
- \$6.0 million dollars in the Consolidated Investment Pool (CIP) is reserved to provide some of the down payment for the USU Renovation Project. These funds will eventually be transferred to the Revenue Fund from the Operating Fund (CIP) to make these funds available for the project.

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Depending on the timing and the amount of the transfer needed in 24-25, a planned deficit could result. The reason is that the transfer to the Revenue Fund is considered an expense from an accounting perspective. A multi-million-dollar transfer could offset any surplus in existence at the time the transfer is made.

BUDGET ALLOCATION PROPOSALS

Operating Budget Allocation Proposal

The Operating Budget compares the 2024-25 Proposed Budget with the 2023-24 6&6, Second Quarter Budget to compute dollar and percentage variances.

The University Student Union’s 24-25 Budget Allocation Proposal totals \$21,573,848. 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 2**.

Our charge to department managers for preparation of the 24-25 budget was to “hold the line”. This means in spite of projected state budget deficits, our goal was to maintain the same levels of programs, services, and facilities in 24-25 as we had in 23-24 while at the same time advancing our Renovation Project and continuing to right size the organization in terms of staffing.

Total Salaries, Wages, and Benefits are expenditures that department managers cannot directly control. Salaries are projected to increase by 8.7% and Benefits by 11.0%.

Operating Expenses are expenditures over which department managers have more direct control. Those expenses are projected to increase by only 2.6%!

Overall, the expenditure budget is projected to increase by only 6.8% which is remarkable when wage inflation, benefits inflation, and general price increases for products and services are taken into consideration.

Where the Money Comes From

The table on the next page summarizes the dollar and percentage variances in each Revenue category:

Revenue Category	2023-24 Budget (6&6)	2024-25 Proposed Budget	Variance \$	Variance %
Student Fees	\$ 17,141,320	\$ 18,622,299	\$ 1,480,979	8.6%
Food Service Commissions	\$ 46,464	\$ 51,778	\$ 5,314	11.4%
Rental Income	\$ 962,100	\$ 942,369	\$ (19,731)	-2.1%
Program Income	\$ 558,161	\$ 697,986	\$ 139,825	25.1%
SRC Income	\$ 526,490	\$ 552,949	\$ 26,459	5.0%
Interest Income	\$ 173,843	\$ 116,638	\$ (57,206)	-32.9%
Grant Revenue	\$ 535,830	\$ 407,844	\$ (127,986)	-23.9%
Miscellaneous Income	\$ 264,738	\$ 181,985	\$ (82,753)	-31.3%
Total Revenues	\$ 20,208,947	\$ 21,573,848	\$ 1,364,901	6.8%

The projected increase in revenue is \$1,364,901 or 6.8%.

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Student union fees are providing 86% of the Operating Revenue Budget and non-student fee revenue, internally generated by the USU, is projected to provide 14% of the Operating Revenue Budget.

- **Rental Income:** Net decrease of \$19,731.
 - Increase
 - \$69,419 increase in sublease income due to the increase in the rate from \$2.36 per square foot to \$2.75 per square foot.
 - Decreases
 - \$45,000 decrease in Equipment Rental Income. Projections for 24-25 based on 23-24 projected actuals.
 - \$10,000 decrease in Room Rental Income. Projections for 24-25 based on 23-24 projected actuals.
- **Program Income:** Increase of \$139,825 in Summer Camp revenue.
- **SRC Income:** Increase in the following accounts:
 - Increase
 - \$39,862 Membership Income
 - Decreases
 - Pro Shop Sales: \$5,810
 - Rental Income-Towels: \$1,450
 - Personal Training Program Income: \$5,000
- **Interest Income:** Projected \$57,206 decrease
 - Consolidated Investment Pool (CIP) interest income is conservatively budgeted at \$100,000 due to the unpredictability of interest rates and the unpredictability of the expected CIP balance in the fall on which CIP interest income is based.
 - Investment income from the American Century Capital Preservation and the U.S. Treasury Cash Reserves fund is projected to be \$16,638.
- **Grant Revenue:** Projected \$127,986 decrease
 - \$32,768 Reduction in Campus Quality Fee Funding
 - \$95,218 Reduction in DEIG Grant Funding because the USU will not be applying for DEIG funding in 2024-25.

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- **Miscellaneous Income:** Projected \$82,753 decrease
 - \$3,000 decrease in the Miscellaneous Income Account
 - \$79,753 decrease in the Indirect Cost Recovery Account

Decreases in student headcount could have an 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.

Where the Money Goes

The projected increase in Total Expenditures is \$1,364,901 or 6.8%. The 6.8% increase in the proposed budget is 2.4% higher than the 4.4% inflation rate as reflected by the Consumer Price Index (CPI) for the Los Angeles Area as of March 2024.

The following table reflects the dollar and percentage variances in each Expenditure category.

Expenditure Category	2023-24 Budget (6&6)	2024-25 Proposed	\$ Variance	% Variance
Staff Salaries	\$ 5,919,828	\$ 6,555,566	\$ 635,738	10.7%
Hourly Wages	\$ 403,928	\$ 516,701	\$ 112,773	27.9%
Student Wages	\$ 3,663,756	\$ 3,787,943	\$ 124,187	3.4%
Total Salaries & Wages	\$ 9,987,512	\$ 10,860,209	\$ 872,697	8.7%
Benefits	\$ 1,400	\$ 1,400	\$ -	0.0%
Retirement	\$ 397,000	\$ 410,000	\$ 13,000	3.3%
Workers Compensation	\$ 80,003	\$ 83,166	\$ 3,163	4.0%
Unemployment Compensation	\$ 65,050	\$ 49,124	\$ (15,927)	-24.5%
Insurance Benefits	\$ 1,115,366	\$ 1,353,503	\$ 238,137	21.4%
Vacation	\$ -	\$ -	\$ -	-
Post Employment Insurance	\$ 358,212	\$ 351,467	\$ (6,745)	-1.9%
Payroll Taxes	\$ 611,557	\$ 674,919	\$ 63,363	10.4%
Staff Enrichment Reimbursement	\$ 35,368	\$ 32,922	\$ (2,446)	-6.9%
Benefits	\$ 2,663,957	\$ 2,956,502	\$ 292,545	11.0%
Total Salaries, Wages & Benefits	\$ 12,651,469	\$ 13,816,711	\$ 1,165,242	9.2%
Cost of Goods Sold	\$ 25,583	\$ 27,300	\$ 1,717	6.7%
General Operating Expenses	\$ 420,179	\$ 525,850	\$ 105,671	25.1%
Supplies & Services	\$ 2,675,253	\$ 2,566,322	\$ (108,931)	-4.1%
Travel	\$ 214,293	\$ 318,320	\$ 104,027	48.5%
Utilities	\$ 1,132,040	\$ 1,263,846	\$ 131,805	11.6%
Repairs & Maintenance	\$ 1,952,021	\$ 2,029,033	\$ 77,012	3.9%
Fees & Charges	\$ 226,916	\$ 255,086	\$ 28,170	12.4%
Reserves	\$ 555,016	\$ 419,017	\$ (135,999)	-24.5%
Grants & Scholarships	\$ 75,255	\$ 75,991	\$ 736	1.0%
Expendable Equipment	\$ 149,312	\$ 161,348	\$ 12,037	8.1%
Amortization & Depreciation	\$ 128,227	\$ 131,591	\$ 3,364	2.6%
Post-Retirement Expense	\$ 3,384	\$ (16,567)	\$ (19,951)	-589.6%
Total Operating Expenses	\$ 7,557,478	\$ 7,757,137	\$ 199,659	2.6%
Total Expenditures	\$ 20,208,947	\$ 21,573,848	\$ 1,364,901	6.8%

Salaries, Wages & Benefits

Salaries, Wages & benefits comprise 64.0% of the Expenditure Budget and Operating Expenditures comprise 36.0% of the expenditure budget.

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The 8.7% or \$872,697 increase in Salary & Wages is attributable to the following:

- **Staff Salaries:** Projected 5% general salary increase and new positions approved by the Board.
- **Hourly Wages:** The \$112,773 increase in Hourly Wages appears larger than it actually is. The 23-24, 6&6 Budget for Hourly Wages is \$403,926, while the BOD-approved Budget (as of 7/01/2023) was \$502,475. This indicates that for the first six months of 23-24, actual projected Hourly Wages was approximately \$100,000 less than budgeted.
 - One additional Accountant II, part-time hourly position has been proposed in the 24-25 budget to support the Accounting & Finance department. The financial impact of this new position is \$36,743.
- **Student Wages:** Minimum wage increase from \$16.78 per hour to \$17.28 per hour.
- **Employee Benefits:** The 11.0% or \$292,545 increase is due to a 12.0% increase in Cigna medical health insurance premiums. There was also a 10.4% increase in employer-paid payroll taxes as a result of adding new positions, the anticipated 5.0% general salary increase, and the increase in the minimum wage.

Operating Expenses

The 2.6% or \$199,659 increase in Total Operating Expenses is due to increases in General Operating Expenses, Travel, Utilities, Repairs & Maintenance, Fees and Charges categories which are offset by decreases in the Supplies & Services and Reserves categories.

- **General Operating Expenses** increased by \$105,671 primarily in the following accounts:
 - \$27,056 General Insurance
 - \$17,661 Subscriptions
 - \$39,057 Program Food Costs (Summer Camp)
 - \$18,011 Recruitment
 - \$4,492 Memberships
 - \$3,990 Marketing
- **Travel** expenses increased by \$104,027 due to increases in the following accounts:
 - \$73,732 General Travel
 - \$30,229 Workshop/Conference Fees

Travel is 1.5% of the 24-25 total expenditure budget compared to 1.0% of the 23-24 total expenditure budget.

Travel was increased to allow more students and staff to participate in valuable professional development at major national, regional, and local conferences. In addition, attendance at JEDI-related conferences have increased and the overall price of travel has increased (airfare and hotel).

- **Utilities** increased by \$131,805 due to the increases in the following accounts:

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- \$90,251 Electricity
- \$35,977 Gas
- \$5,507 Water
- **Repairs & Maintenance** increased by \$77,012 due to combined increases and decreases in the following accounts:
 - Increases
 - \$36,991 Custodial Services
 - \$49,600 Building Supplies
 - \$30,693 Equipment Repairs
 - Decreases
 - \$38,632 Building Maintenance
 - \$7,149 R&M Sports and Fitness Equipment
 - \$3,307 R&M Outdoor Pools
 - \$3,320 R&M Outdoor Field
- **Fees & Charges** increased by \$28,170 due to increases in the following accounts:
 - \$17,294 University Department Support
 - \$1,445 Taxes & Licenses
 - \$9,153 Credit Card Processing Fees
- **Supplies & Services** decreased by \$108,931 due to decrease in SRC window-related legal expenses that were budgeted in this category in 23-24.
- **Reserves** decreased by \$135,999 due to the decrease in requests for Administrative Contingencies when compared to 23-24.

CAPITAL OUTLAY, MAJOR R&R, AND DESIGNATED RESERVES ALLOCATION PROPOSALS

The Capital Outlay, Major Purchases, Repair & Replacement, and Designated Reserves were approved by the Board of Directors on May 06, 2024.

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 \$189,095. **Exhibit 3** provides the descriptions and justifications for the five items in the proposal.

The pool table and USU Large Letter purchases were approved by the Board to be purchased in 23-24, but were approved to remain on the 24-25 Capital Allocation Request Proposal just in case the items are not shipped and delivered prior to June 30, 2024. Capital Outlay items are required to be completed in the fiscal year in which approval was received.

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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 \$4,336,432. The estimated annual transfer³ to the Repair & Replacement Fund for 24-25 is projected to be between \$3,000,000 to \$4,000,000. We will know the exact number once the financial plan is finalized.

Exhibit 4 provides the descriptions and justification for the eight items requested in the proposal.

Designated Reserves Allocation Proposal

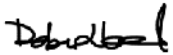
The Board of Directors sets aside Designated Reserves⁴ for specific purposes such as payroll-related items. We are requesting an allocation of \$997,458.

Exhibit 5 provides the details of the Designated Reserves Allocation Proposal.

Summary

Once adopted by the Finance Committee and 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.*

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	31073	SRC - Fitness	In-Body Composition Analyzer	\$ 13,140
2	31076	SRC - Wellness Center	Furniture Replacement - Oasis Reflection and Illumination Patios	\$ 25,011
3	31076	SRC - Wellness Center	Picnic Table and Umbrella for the Oasis Front Court	\$ 2,000
4	31076	SRC - Wellness Center	New Wellness Services - Infrared Red Therapy and Compression Boots	\$ 8,298
5	31076	SRC - Wellness Center	Garden Décor Replacement	\$ 3,134
6	31076	SRC - Wellness Center	Oasis 10-Year Anniversary	\$ 5,000
7	31350	Technology Support Services	Laptop & Desktop Replacement including Peripherals (keyboards, mice, and headsets)	\$ 26,650
8	31350	Technology Support Services	Fiber Cable Installation for Audio Visual System Access Control	\$ 15,300
9	31350	Technology Support Services	Occuspace - Campus Heat Map	\$ 26,650
10	31350	Technology Support Services	InTouch Timeclocks	\$ 15,300
11	31350	Technology Support Services	Digital Room Displays (new additional request)	\$ 8,062
12	33040	Operations & Facilities Planning	Rigging Repairs - Plaza Del Sol Performance Hall	\$ 32,097
13	33040	Operations & Facilities Planning	Plaza Del Sol Performance Hall - Audio Upgrades	\$ 24,648
14	33040	Operations & Facilities Planning	Automated External Defibrillators (AED's)	\$ 35,167
15	33020	Administration	Potential Legal Services - Student Recreation Center Defective Windows	\$ 130,000
16	31010	EPL - Admin	USU Street Team Project	\$ 20,000
17	31010	EPL - Admin	HEAL Project Staffing	\$ 28,560
Total				\$ 419,017

JUSTIFICATIONS

1	In-Body is a professional body composition analyzer that delivers accurate, quick, and non-invasive assessment with insightful and actionable data to assist personal trainers when working with clients. Additionally, this will be an additional service that members can pay for and get an assessment of their body composition.
2	The current furniture in the Reflection and Illumination patios or breaking apart and are in bad shape due to the elements. This furniture has not been replaced in over eight years.
3	Additional seating in the Oasis front court to add dining space for students.
4	Infrared Therapy and Compression Boots are "touchless" services that will be used in the Oasis treatment rooms for relaxation, rejuvenation, and healing. Infrared Therapy helps to reduce inflammation in the body and joints in addition to promoting relaxation. The Compression Boots stimulate the lymphatic system, reduces muscle soreness, and stimulates circulation improving mobility and overall wellbeing.
5	Replace old Garden Décor in preparation for the Oasis tenth year anniversary. Garden decor includes stackable rock, lanterns, flameless candles, and other garden-related items.
6	The Oasis tenth year anniversary will take place in Fall 2025. Expenditures will includes food and gifts.
7	Ongoing replacements for laptops, All-In-Ones, and PC Desktops utilized by hybrid employees which will be out of warranty in 2024-2025. This aligns with the second-year objective of the USU's 3-Year Roadmap to Virtualization and Mobility.
8	This proposal is for the installation of network cables extending from each centralized network closet into each meeting room. The goal is not only to meet current connectivity needs, but also to allow for future expansion (as the USU plans to introduce additional devices like cameras, ceiling microphones, and door locks in meeting rooms) ensuring adequate capacity for evolving requirements. Audio Visual equipment is currently deployed across various meeting rooms in the USU such as the Grand Salon, Thousand Oaks, Executive Board Room, Moorpark, and meeting rooms throughout the East Conference Center. Although these audio visual devices are network-connected, their current setup lacks centralized management and control capabilities. To facilitate ongoing system upgrades aimed at centralization and to enable hosting on centralized switches per building or floor, more network cable runs are required from each centralized closet to every room.
9	This technology will be used for campus heat mapping. Occuspace is an occupancy monitoring technology that utilizes Bluetooth and Wi-Fi sensors to detect device signals. These signals are then converted into people counting metrics via machine learning algorithms and user profiles. Occuspace is 100% privacy safe and collects zero personal identifiable information. This data is safely and privately stored in our cloud and accessible via the user dashboard as well as the option to view student location/density data in real time. This data enables universities and campus community to track visitors as well as the occupancy/density of various spaces and locations on campus.
10	The current timeclocks, used by student assistant employees to punch in and out, are experiencing intermittent malfunctions. These clocks are no longer supported by UKG, the payroll software vendor. This procurement will facilitate an upgrade to new timeclocks that are compatible with UKG's technical support system.
11	The replacement of Digital Room Displays currently deployed across several meeting room locations within the USU. The existing Digital Room Displays have ceased functioning as a result of their outdated operating system which is unable to receive software patch fixes from Mazevo, the USU's room reservation software.
12	This is a health and safety issue. During the run of Hip-Hop Nutcracker in November 2023, there was an incident that involved one of the motor-assist line sets where it appeared there had been damage sustained to the motor. As a result, and as a precautionary measure, The Soraya engaged a rigging inspector to conduct a thorough inspection of all rigging elements in the theatre. The Soraya and the USU agree that contracting an external rigging firm to address all findings of that report is the best step forward.
13	The current wireless microphone system is original to when the building opened. A new system would significantly increase the quality of the wireless microphone systems and would decrease interference from competing frequencies that are common with the outdated system. The new system will also utilize rechargeable batteries, reducing the dependency on single-use alkaline batteries. The total cost will be split evenly (50%/50%) between the USU and The Soraya.
14	There are currently no Automated External Defibrillators (AED's) in the USU facility. This proposal includes the purchase and placement of 14 AEDs within the USU facility. The Red Cross recommends having one AED on each level of a building, ideally placed in locations that would take people less than two minutes to access.
15	A Contingency of \$130,000 for potential legal services in relation to defective Student Recreation Center windows.
16	The USU Street Team Project is a new program to be piloted in 2024-2025 using data from the heat map project to expand the reach of the USU beyond the physical boundaries of the USU. This will assist in closing the lack of awareness gap that students, faculty, and staff have in relation to USU programs and services. The Street Team will composed of Student Assistant Employees that will lead a concerted effort to bring the "Bring the USU to U" campaign to the CSUN community with the goal of increasing student and campus engagement.
17	Funding to support either a part-time hourly employee or an additional graduate assistant for the HEAL Project pending Campus Quality Fee (CQF) allocation and/or Student Affairs funding.

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2024-2025 BUDGET MESSAGE**

EXHIBIT 2: OPERATING BUDGET PROPOSAL ALLOCATION

**University Student Union
California State University, Northridge
2024-25 Operating Budget Proposal
Statement of Activities**

REVENUE	2023-24 Budget (6&6)	2024-25 Proposed Budget	\$ Variance	% Variance
Student Union Fees	\$ 17,141,320	\$ 18,622,299	\$ 1,480,979	8.6%
Food Service Commissions	\$ 46,464	\$ 51,778	\$ 5,314	11.4%
Rental Income	\$ 962,100	\$ 942,369	\$ (19,731)	-2.1%
Program Income	\$ 558,161	\$ 697,986	\$ 139,825	25.1%
SRC Income	\$ 526,490	\$ 552,949	\$ 26,459	5.0%
Interest Income	\$ 173,843	\$ 116,638	\$ (57,206)	-32.9%
Grant Revenue	\$ 535,830	\$ 407,844	\$ (127,986)	-23.9%
Miscellaneous Income	\$ 264,738	\$ 181,985	\$ (82,753)	-31.3%
Total Revenues	\$ 20,208,946.78	\$ 21,573,848	\$ 1,364,901	6.8%

Expenditure Category	2023-24 Budget (6&6)	2024-25 Proposed Budget	\$ Variance	% Variance
Staff Salaries	\$ 5,919,828	\$ 6,555,566	\$ 635,738	10.7%
Hourly Wages	\$ 403,928	\$ 516,701	\$ 112,773	27.9%
Student Wages	\$ 3,663,756	\$ 3,787,943	\$ 124,187	3.4%
Total Salaries & Wages	\$ 9,987,512	\$ 10,860,209	\$ 872,697	8.7%
Benefits	\$ 1,400	\$ 1,400	\$ -	0.0%
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Vacation	\$ -	\$ -	\$ -	-
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Total Salaries, Wages & Benefits	\$ 12,651,469	\$ 13,816,711	\$ 1,165,242	9.2%

Cost of Goods Sold	\$ 25,583	\$ 27,300	\$ 1,717	6.7%
General Operating Expenses	\$ 420,179	\$ 525,850	\$ 105,671	25.1%
Supplies & Services	\$ 2,675,253	\$ 2,566,322	\$ (108,931)	-4.1%
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Total Operating Expenses	\$ 7,557,478	\$ 7,757,137	\$ 199,659	2.6%

Total Expenditures	\$ 20,208,947	\$ 21,573,848	\$ 1,364,901	6.8%
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Net Surplus (Deficit)	\$ -	\$ -	\$ -	0.0%
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**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2024-2025 BUDGET MESSAGE**

EXHIBIT 3: CAPITAL OUTLAY ALLOCATION PROPOSAL

Project No.	Dept No.	Dept Name	Requestor Name	Item Description	Fixed Asset Type	Base Cost	Contingency	Total Cost
1	31072	SRC Intramurals	Demetrius Scott	Games Room Pool Tables	Equipment	\$ 34,848	\$ 3,485	\$ 38,333
2	31075	SRC Aquatics	Ryan Hairapetian	ADA Chair for the Plaza Pool	Equipment	\$ 6,434	\$ 643	\$ 7,077
3	31350	TSS	Alexander Gonzales	Virtual Desktop Infrastructure Storage Upgrade	Computer & Peripherals	\$ 33,071	\$ 3,307	\$ 36,378
4	31600	Marketing	Steven Wein	Permanent Large "USU" Letters	Equipment	\$ 19,689	\$ 1,969	\$ 21,658
5	35030	Maintenance	Vinnie Mele	Fire Alarm Monitoring System	Equipment	\$ 77,863	\$ 7,786	\$ 85,649
Total						\$ 171,905	\$ 17,190	\$ 189,095

JUSTIFICATIONS

1	Request for new pool tables to replace worn-out tables that have been in continuous use for nearly a decade. The worn-out tables have significantly detracted from the overall playing experience, affecting the accuracy and consistency of shots due to uneven surfaces, broken pockets, and worn-out cloth. With the renovation of the Games Room during the pandemic closure, the current tables now appear outdated. By replacing old tables with new tables, players can enjoy a more reliable and enjoyable game, enhancing their satisfaction and encouraging repeat visits. Having new pool tables come with improved features and technology, such as better cushioning systems and smoother playing surfaces, which can elevate the standard of play and attract more customers. Replacing old tables will reduce maintenance costs and downtime associated with frequent repairs, leading to long-term cost savings and increased revenue generation potential. On April 08, 2024, the Board approved purchasing the pool tables prior to June 30, 2024. However, the pool tables will remain in the 24-25 Capital Allocation Request in case the pool tables are not delivered prior to June 30, 2024.
2	The current ADA chair at the Plaza pool was purchased in 2012 when the facility first opened. Wear and tear has made the current chair very difficult to operate.
3	This purchase will enhance the storage capacity of USU's Virtual Desktop Infrastructure (VDI) servers as part of the USU's progression towards fulfilling the 3-Year Roadmap to Virtualization & Mobility.
4	USU Maintenance created giant "USU" letters that were placed in the Plaza del Sol last year. These served the dual purpose of USU brand recognition and community engagement. They were determined to be a success with both staff and students after their presence at several USU events and when transitioned to static display in front of the Sol Center. The temporary letters were destroyed by the weather and this project will replace them with permanent fixtures. The Letters will be made from 1/8 inch thick aluminum with internal structure for support and wind load. The Letters will be bolted down to the concrete with no ability to for movement. The goal is to have the letters installed by the start of the Fall 2024 semester. On April 08, 2024, the Board approved purchasing the USU Letters prior to June 30, 2024. However, the USU Letters will remain in the 24-25 Capital Allocation Request in case the Letters are not delivered prior to June 30, 2024.
5	The current fire monitoring system in place within the USU is no longer alerting maintenance staff of fire alarms. The system is outdated and incapable of providing detailed information about the location of a triggered alarm. Therefore, there is an urgent need for an updated and more efficient system that can promptly notify the staff of the specific location where a fire alarm has been triggered.

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2024-2025 BUDGET MESSAGE**

EXHIBIT 4: MAJOR PURCHASE, REPAIR & MAINTENANCE ALLOCATION PROPOSAL

No.	Dept No.	Dept Name	Requestor Name	Item Description	Base Cost	Contingency	Total Cost
1	31071	SRC - Facilities	Rolando Cabral	SRC Field Turf Replacement	\$ 1,264,105	\$ 126,411	\$ 1,390,516
2	35030	Maintenance	Vinnie Mele	Central Plant Chiller 1 Replacement	\$ 918,208	\$ 91,821	\$ 1,010,029
3	35030	Maintenance	Vinnie Mele	F-Plant Cooling Towers - Wall Replacement	\$ 750,000	\$ 75,000	\$ 825,000
4	35030	Maintenance	Vinnie Mele	Northridge Center (NRC) Partition Replacement	\$ 411,398	\$ 41,140	\$ 452,538
5	35030	Maintenance	Vinnie Mele	Plaza Pool Deck	\$ 150,000	\$ 15,000	\$ 165,000
6	35030	Maintenance	Vinnie Mele	Energy Management System (EMS) Replacement & Installation	\$ 118,110	\$ 11,811	\$ 129,921
7	33040	Operations	Hans Weichhart	Orchestra & Cloud Replacement	\$ 126,663	\$ 12,666	\$ 139,329
8	35050	USU RES	Chris Jensen	LED Window Displays	\$ 231,000	\$ 23,100	\$ 254,100
Major R&R Total					\$ 3,969,484	\$ 396,948	\$ 4,366,432

JUSTIFICATIONS

1	<p>This proposal aims to tackle several pressing issues with the current turf field infrastructure. The turf field has exceeded its expected lifespan of 8-10 years. Given the state of the wear and tear, the existing field presents safety hazards, particularly in regard to concussions. The new turf will incorporate shock pad technology which will reduce the risk of concussions. Furthermore, the current infill exacerbates heat retention with field temperatures reaching as high as 160 degrees Fahrenheit, resulting in frequent closures during summer and fall. This not only compromises safety but also limits revenue generation opportunities as recreation hours are reduced to accommodate the heat. The proposed solution involves installing a new field replacing the current infill with a material designed to maintain cooler temperatures thus mitigating safety concerns and enhancing playing conditions. Through careful assessment, procurement, construction, and testing, we aim to address these challenges effectively, ensuring a safer and more enjoyable experience for members while maximizing the utility and profitability of the field. The estimated cost includes \$1,254,105 for field replacement, Furthermore, \$10,000 is budgeted for a Campus Project Manager to oversee the renovation process, ensuring efficient coordination and timely completion. The total base cost excludes the 8-year, \$64,000 cost for the semi-annual maintenance package to ensure the longevity and optimal performance of the new field. The annual maintenance cost will be included in the operating budget.</p>
2	<p>Finding parts for the current chiller is a challenging task because they are no longer manufactured and is outdated. The current chiller runs on a an energy inefficient electrical voltage of 4160, which the CSUN System is phasing out to opt for more energy-efficient chillers. The new chiller will run on a 480v electrical circuit which is more energy efficient than 4160 voltage. The project, also known as Sightlines Project #53, was allotted a budget of \$425,753 in 2018. It was backlogged and is past its life expectancy. However, the pricing is higher due to increased construction costs and inflation. The project's lead time varies and may take up to two years to complete.</p>
3	<p>The wooden and stucco exterior shell wall encompassing the cooling towers of the F Plant has undergone a state of decay, rendering it structurally unsound and non-compliant with existing codes. It is imperative that the wall be replaced to prevent potential hazards and ensure safety. This project is known as Sightlines Project #63 and Project #1009, which were budgeted at \$35,363 and \$154,500 in 2018, respectively. Facilities Planning, Design & Construction estimates that this plan may require redesigning, which could result in a six-figure change, which is why the project is estimated at \$750,000.</p>
4	<p>The partitions currently in place at the Northridge Center Complex were installed in 1974 when the building was constructed. Despite being refaced twice, they are not functioning as they should and are constantly breaking down. Furthermore, the parts required to repair them are no longer manufactured and are now obsolete. Therefore, it is imperative that new partitions be installed to ensure the proper functionality in the Northridge Center.</p>
5	<p>The Plaza pool deck needs replacement due to concrete erosion and a disarrayed finish caused by pool chemicals. The closure of the pool requires collaboration with SRC staff and Sunny Days Camp to find alternative spaces for Camp and any planned events in that space while work is being done. An ideal time to complete this project would be while the Basic Needs Suite is being constructed. Since the need for this project was determined just recently ,the total cost is a placeholder.</p>
6	<p>The current Energy Management System (EMS) managed by Siemens Industry, Inc., which controls Heating, Ventilation, & Air Conditioning, is obsolete and needs replacement. The EMS replacement offered by Siemens is known as Desigo CC and has proven to be difficult to use. CSUN is using Desigo CC and they have reported that the software is not user-friendly. Desigo CC is proprietary software which means the USU would only be able to use Desigo CC. In addition, it has proven difficult to obtain timely Siemens technical support. The recommended alternative is the EMS offered by Signet, a company that has been in business for 17 years. Signet uses BACnet software which is not proprietary meaning that the USU can still change the EMS if the Signet EMS is no longer desired. Signet has assured the USU it will receive technical support in a timely manner. In addition, the cost for the installation of the Signet installation is \$118,110 compared to \$247, 960 Siemens installation cost for Desigo CC, which is \$129,850 more than Signet. The \$49,800, Signet annual Technical Support Contract would be included as part of the operating budget of the Maintenance department. The cost of the Siemens annual Technical Support Contract is \$87,876, which is \$38,076 more than Signet.</p>
7	<p>The current orchestra shell and cloud are in an extreme state of disrepair and have become unsafe to use. It is a hazard for crew to setup and for performers to utilize. The orchestra shell appears to be original equipment from when the PDSPH first opened. Many sections of the shell are being held together by improvised means because they are well beyond any functional repair. The CSUN Music Department as a primary client requires a safe and professional acoustic shell. In addition, a new shell and cloud would significantly improve the acoustics and aesthetics of their events, concerts, and recitals. The new cloud also includes LED lighting fixtures which furthers the efforts towards environmental sustainability. There are very few reputable vendors that provide these products, so only one set of estimates is being provided.</p>
8	<p>The USU has a unique landscape of buildings and facades that can be used to promote information, advertising, entertainment and school spirit. In an attempt to capitalize on our building canvas, there is an opportunity to use windowpanes with a LED screen surface mounted. LEDs are bright enough to be seen during the day and provide attraction at night. The LED array is sparse enough to allow limited visibility in the window, while only cutting visibility looking out the window by a small amount. Any content can be displayed and changed. There is infinite flexibility with content and information as compared to costly banners that are static, fade, decay, and block visibility. Expected life span is at least 10 years, based on the time the LEDs are on.</p>

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2024-2025 BUDGET MESSAGE**

EXHIBIT 5: DESIGNATED RESERVES ALLOCATION PROPOSAL

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 555,000	Salary Pool Reserve*
Employer Paid Payroll Taxes	\$ 42,458	Employer-Paid Payroll Tax Reserve**
Retirement Health Benefits Plan Funding	\$ 400,000	RHBP Funding***
Total Reserves	\$ 997,458	

*The Salary Pool Reserve includes funds for potential salary increases; Sick Time Payout for retirees in the Retirement Health Benefits Plan; accrued vacation taken as cash (vacation advances); salary reclassifications; and salary increases as a result of the Employee Compensation Analysis.

**The Employer-Paid Payroll Tax Reserve used to pay taxes on total salaries and wages is 7.65% of the \$555,000 Salary & Wages total.

***The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2024-25 expenditure budget because the expense has already been incurred in prior fiscal years.

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2024-2025 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 24-25 fall/spring fee is \$326, and the corresponding summer fee is \$193.

2. Strategic Proprieties

Division of Student Affairs

In support of the University Mission and the President's Priorities, the Division of Student Affairs will focus its human and material resources to promote accomplishment in the following six long-term strategic priorities (in alphabetical order).

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.

2. Enrollment Management, Retention, and Advocacy

Affirming our belief that each student admitted to Cal State Northridge has the potential and the full opportunity to succeed, and guided by assessment data, Student Affairs units will offer programs, services, and facilities that build a relationship between the student and the university, enhance student capacity for academic and personal achievement, and assert student needs and expectations to others who contribute to student persistence to graduation.

3. Maximizing Financial Resources

Student Affairs units will strive to supplement their general fund budgets through participation in division-based fundraising activity, solicitation of program sponsorships, implementation of fee for service options, grants and contracts, foundations, and other means as may become available.

4. Staff Development and Well-Being

The capacity of the Division of Student Affairs to contribute to student and University success is directly linked to the capacity of the staff to perform at a high standard. Therefore, Student Affairs is committed to creating a work environment based upon clear and reasonable expectations, in which performance evaluation is constructive and developmental, that provides opportunity for continuing development of skills and abilities, that recognizes and expresses appreciation for the contributions of individuals and groups, and that encourages and facilitates physical, emotional, interpersonal, career, and spiritual well-being.

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 1: JEDI

The University Student Union (USU) will enhance staff, student employee, and board members' understanding of and appreciation for the principles and practices of justice, equity, diversity, inclusion, as well as an understanding of culture (self and others) and its impact on identity development.

Learning/Program Outcome(s): The University Student Union (USU) will implement culturally inclusive training and programs for USU staff, SAEs, and the Board of Directors to strengthen knowledge and understanding of justice, equity, diversity, and inclusion principles and practices.

- BOD Student Representatives, Staff and Student Assistant Employees will participate in two (2) JEDI workshops or trainings. They will report at least one (1) way in which the training enhanced their knowledge of JEDI principles and/or practices. Participants will describe how they might apply and utilize this knowledge in their leadership roles or with their work.
- The USU will develop an assessment tool to capture participants' knowledge of culture (self and others) and **JEDI** practices.

Goal 2: The Project

The University Student Union will continually improve and enhance 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.

Learning/Program Outcome(s): The University Student Union will develop the Heart of Campus renovation enhancement plans, including defining each project scope, schedule, budget, and financing within the student referendum increase.

- A project schedule will be created outlining the renovation plan scope, relation to referendum elements, projected timeline, and cost estimate within the graduated student fee allocation.

Goal 3: Student Work

The University Student Union will provide learning-based student work experiences that support student readiness for post-college employment.

Learning/Program Outcome(s): USU student assistant employees will complete a customized version of the Student Affairs Administrators in Higher Education (NASPA) student unions and programming survey. The survey measures the self-reported impact of the student union student employment experience on the development/enhancement of various skills that support readiness for post-college employment.

- The USU expects student assistant employees to maintain an 85% rating or above as it relates to the skills of customer service, time management, leadership, teamwork, organizational skills, transferrable career skills and skills to be used after graduation.

Goal 4: Student Work

The University Student Union will help student assistant employees become aware of the skills they are acquiring through its Student Employment Program to support current and future leadership/career development.

Learning/Program Outcome(s): Human Resources will measure student employee assistant development in a select subset of Class I positions.

- In collaboration with the USU Assessment Team, a direct measures instrument will be created and delivered to at least 1 category of Class I employees to discover their knowledge about predetermined outcomes listed on their job descriptions.

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: June 03, 2024

TOPIC: 2024-25 Operating Budget Proposal

ISSUE: Approval of the 2024-25 Operating Budget Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTIONS: Move to recommend approval of the 2024-25 Operating Budget Proposal with projected revenues and expenses in the amount of \$21,573,848.

FISCAL IMPACT: \$21,573,848

BACKGROUND: N/A

This action item was recommended for approval at the Finance Committee meeting on May 31, 2024.

ATTACHMENT(S):

1. 2024-25 Budget Message PowerPoint (Not Included in Budget Binder)
2. 2024-25 Budget Message (Included in Section 1: "Budget Message")

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

If you have any questions, please contact:

Board Member/Committee Chair:

Marilyn Orantes, Committee Chair
marilyn.orantes.919@my.csun.edu

Mishell de Leon, Committee Co- Chair
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Staff Member:

Joe Illuminate, Associate Director, USU
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University Student Union
California State University, Northridge
2024-25 Operating Budget Proposal
Statement of Activities

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Net Surplus (Deficit)	\$ -	\$ -	\$ -	0.0%



Department Summary Proposed Budget 2024-25



Account Number	Description	2023-24 Budget (6&6)	2024-25 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
REVENUE					
503401	Private Contributions	\$ -	\$ -	\$ -	-
503801	Indirect Cost Recovery	\$ 256,738	\$ 176,985	\$ (79,753)	-31.1%
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	\$ 1,340	\$ 1,190	\$ (150)	-11.2%
504830	Sales - Brunch	\$ -	\$ -	\$ -	-
504838	Member Discounts	\$ -	\$ -	\$ -	-
508892	Investment Income Realized G L	\$ -	\$ -	\$ -	-
508894	Investment Income Unrlized G L	\$ -	\$ -	\$ -	-
508897	Interest Income Bank	\$ 173,843	\$ 116,638	\$ (57,206)	-32.9%
570906	Transfers In from University	\$ -	\$ -	\$ -	-
580003	Gain/Loss on Disp Fixed Assets	\$ -	\$ -	\$ -	-
580850	Rental Income - Equipment	\$ 130,000	\$ 85,000	\$ (45,000)	-34.6%
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	\$ 828,760	\$ 854,179	\$ 25,419	3.1%
580857	Facility Income - ASI	\$ -	\$ -	\$ -	-
580858	Facility Income - Cht Students	\$ -	\$ -	\$ -	-
580859	Facility Income - CSUN Depts	\$ -	\$ -	\$ -	-
580860	Facility Income - Off Campus	\$ -	\$ -	\$ -	-
580861	Facility Income - USU Co-Spons	\$ -	\$ -	\$ -	-
580862	Facility Income - Vendor	\$ -	\$ -	\$ -	-
580863	Rental Income - Lockers	\$ 12,650	\$ 12,950	\$ 300	2.4%
580864	Rental Income-Towels	\$ 8,250	\$ 6,800	\$ (1,450)	-17.6%
580865	Pool Pass Fee	\$ 7,470	\$ 6,535	\$ (935)	-12.5%
580866	Program Income	\$ -	\$ -	\$ -	-
580867	Fitness Program Income	\$ 29,565	\$ 30,237	\$ 672	2.3%
580868	Personal Training Prog Income	\$ 30,000	\$ 25,000	\$ (5,000)	-16.7%
580869	Summer & Sports Camp Income	\$ 558,161	\$ 697,986	\$ 139,825	25.1%
580870	Intramurals Income	\$ 18,130	\$ 17,250	\$ (880)	-4.9%
580872	Membership Income	\$ 351,446	\$ 391,308	\$ 39,862	11.3%
580873	Guest Pass Income	\$ 43,400	\$ 43,100	\$ (300)	-0.7%
580874	Fee Income	\$ -	\$ -	\$ -	-
580875	Fee Refund	\$ -	\$ -	\$ -	-
580878	Miscellaneous Income	\$ 8,000	\$ 5,000	\$ (3,000)	-37.5%
580883	Rental Income - Non Operating	\$ 2,000	\$ 2,000	\$ -	0.0%
580885	Sales - Non Taxable	\$ -	\$ -	\$ -	-
580886	Sales - Taxable	\$ 25,579	\$ 19,769	\$ (5,810)	-22.7%
580888	Commission Income	\$ 46,464	\$ 51,778	\$ 5,314	11.4%
580898	Cash Overages/Shortages	\$ -	\$ -	\$ -	-
580900	Other Income - Taxable	\$ -	\$ -	\$ -	-
580910	Student Union Fees	\$ 17,141,320	\$ 18,622,299	\$ 1,480,979	8.6%
580916	Grant Revenue	\$ 535,830	\$ 407,844	\$ (127,986)	-23.9%
	Total Revenue	\$ 20,208,947	\$ 21,573,848	\$ 1,364,901	6.8%



Department Summary Proposed Budget 2024-25



Account Number	Description	2023-24 Budget (6&6)	2024-25 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
EXPENSES					
601120	Hourly	\$ 403,928	\$ 516,701	\$ 112,773	27.9%
601300	Support Staff Salaries	\$ 5,919,828	\$ 6,555,566	\$ 635,738	10.7%
601303	Student Assistant	\$ 3,663,756	\$ 3,787,943	\$ 124,187	3.4%
603005	Retirement	\$ 397,000	\$ 410,000	\$ 13,000	3.3%
603007	Workers Compensation	\$ 80,003	\$ 83,166	\$ 3,163	4.0%
603010	Unemployment Compensation	\$ 65,050	\$ 49,124	\$ (15,927)	-24.5%
603030	Insurance Benefits	\$ 1,115,366	\$ 1,353,503	\$ 238,137	21.4%
603031	Vacation	\$ -	\$ -	\$ -	-
603032	Sick Accrual Payout	\$ -	\$ -	\$ -	-
603121	Post Employment Insurance	\$ 358,212	\$ 351,467	\$ (6,745)	-1.9%
603890	Benefits Tsfrd - Pooled	\$ 1,400	\$ 1,400	\$ -	0.0%
603895	Payroll Taxes	\$ 611,557	\$ 674,919	\$ 63,363	10.4%
603896	Staff Enrichment Reimbursement	\$ 35,368	\$ 32,922	\$ (2,446)	-6.9%
Subtotal Salaries & Benefits		\$ 12,651,469	\$ 13,816,711	\$ 1,165,242	9%
601844	Interpreters	\$ -	\$ -	\$ -	-
604892	Communications-Cell Phones	\$ 132,570	\$ 132,640	\$ 70	0.1%
605001	Electricity	\$ 743,770	\$ 834,021	\$ 90,251	12.1%
605002	Gas	\$ 186,158	\$ 222,135	\$ 35,977	19.3%
605004	Water	\$ 69,543	\$ 75,050	\$ 5,507	7.9%
606004	Travel	\$ 165,272	\$ 239,005	\$ 73,732	44.6%
607033	Capital-Construction Other	\$ 1,500	\$ 11,250	\$ 9,750	650.0%
609005	Oth Student Scholarships/Grants	\$ 75,255	\$ 75,991	\$ 736	1.0%
613001	Contractual Services	\$ 350,939	\$ 394,232	\$ 43,293	12.3%
613010	Audit Services	\$ 35,329	\$ 44,165	\$ 8,836	25.0%
613804	Technology Contractual Svcs	\$ 226,252	\$ 240,267	\$ 14,014	6.2%
613805	Legal Services	\$ 117,500	\$ 22,000	\$ (95,500)	-81.3%
613807	Management Services	\$ -	\$ -	\$ -	-
613808	Personnel Services	\$ 28,188	\$ 40,567	\$ 12,379	43.9%
613809	Payroll Services	\$ 76,119	\$ 80,804	\$ 4,685	6.2%
613810	Security	\$ -	\$ -	\$ -	-
613815	Pest Control Services	\$ 11,600	\$ 12,200	\$ 600	5.2%
613816	Sanitation Services	\$ 63,215	\$ 65,000	\$ 1,785	2.8%
616802	Desk/Lap/Peripherals under \$5k	\$ 40,500	\$ 40,500	\$ -	0.0%
616816	Software License Fees	\$ 23,321	\$ 39,486	\$ 16,165	69.3%
617805	Parking	\$ 9,881	\$ 10,457	\$ 576	5.8%
619801	Equipment Less \$5k	\$ 108,812	\$ 120,848	\$ 12,037	11.1%
660001	Postage and Freight	\$ 8,422	\$ 3,210	\$ (5,212)	-61.9%
660002	Printing	\$ -	\$ -	\$ -	-
660008	Interest Charges-Others	\$ -	\$ -	\$ -	-
660009	Training Professional Development	\$ 152,439	\$ 154,418	\$ 1,979	1.3%
660010	Insurance Premium Expense	\$ 162,248	\$ 189,304	\$ 27,056	16.7%
660017	Advertising & Promo Publications	\$ 7,252	\$ 7,252	\$ -	0.0%
660040	Bad Debt Expense	\$ -	\$ -	\$ -	-
660061	Building Maintenance	\$ 122,545	\$ 83,913	\$ (38,632)	-31.5%
660062	Custodial Services	\$ 1,260,061	\$ 1,297,052	\$ 36,991	2.9%
660094	Depreciation on Leasehold Impr	\$ 45,278	\$ 27,556	\$ (17,721)	-39.1%
660095	Depreciation on Equipment	\$ 82,950	\$ 104,035	\$ 21,086	25.4%
660098	Depreciation on Intangible Assets	\$ -	\$ -	\$ -	-
660552	COS - Non Food	\$ 25,583	\$ 27,300	\$ 1,717	6.7%



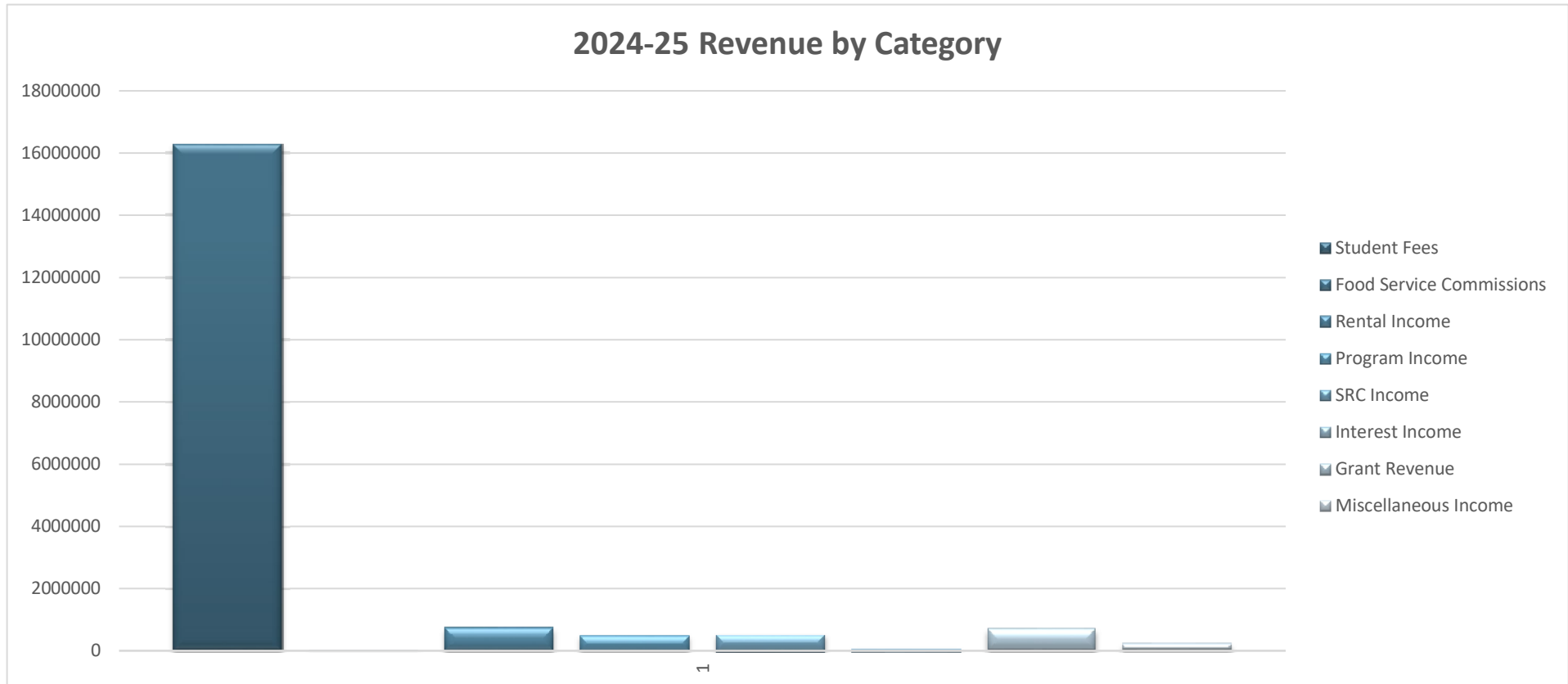
Department Summary Proposed Budget 2024-25



Account Number	Description	2023-24 Budget (6&6)	2024-25 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
660805	Books	\$ 324	\$ 300	\$ (24)	-7.4%
660807	Subscription	\$ 33,936	\$ 51,597	\$ 17,661	52.0%
660810	Workshops & Conference Fees	\$ 49,021	\$ 79,315	\$ 30,294	
660812	Other Rentals	\$ 29,920	\$ 29,920	\$ -	0.0%
660813	Hospitality	\$ 7,050	\$ 7,690	\$ 640	9.1%
660814	Building Supplies	\$ 148,233	\$ 197,833	\$ 49,600	33.5%
660815	Custodial Supplies	\$ 53,000	\$ 53,000	\$ 0	0.0%
660818	Program Food Costs	\$ 77,185	\$ 116,242	\$ 39,057	50.6%
660825	Equipment Repairs	\$ 174,997	\$ 205,690	\$ 30,693	17.5%
660826	R & M Sports & Fitness Equipment	\$ 50,259	\$ 43,110	\$ (7,149)	-14.2%
660829	Licensing Fees	\$ 4,138	\$ 4,317	\$ 179	4.3%
660831	Handling Fees	\$ -	\$ -	\$ -	-
660834	University Dept Support	\$ 191,206	\$ 208,500	\$ 17,294	9.0%
660835	Taxes & Licenses	\$ 1,881	\$ 3,326	\$ 1,445	76.8%
660841	Program Costs	\$ 895,906	\$ 821,647	\$ (74,259)	-8.3%
660842	Recruitment	\$ 15,639	\$ 33,650	\$ 18,011	115.2%
660880	Memberships	\$ 19,443	\$ 23,935	\$ 4,493	23.1%
660883	Credit Card Processing Fees	\$ 28,712	\$ 37,865	\$ 9,153	31.9%
660884	Bank Charges and NSF	\$ 979	\$ 1,078	\$ 99	10.1%
660901	Office Supplies	\$ 39,521	\$ 39,893	\$ 372	0.9%
660902	Computer Supplies	\$ 62,755	\$ 73,706	\$ 10,951	17.5%
660903	COVID Operational Supp & Svcs	\$ 294	\$ -	\$ (294)	-100.0%
660905	Operational Supplies	\$ 156,886	\$ 123,331	\$ (33,554)	-21.4%
660906	Operational Supplies EE Uniform	\$ 39,584	\$ 42,639	\$ 3,054	7.7%
660907	Operational Supplies - Towels	\$ 21,989	\$ 22,666	\$ 677	3.1%
660913	Marketing	\$ 58,760	\$ 62,750	\$ 3,990	6.8%
660915	Professional Services	\$ 384,138	\$ 345,210	\$ (38,928)	-10.1%
660920	Subcontractor Svcs-University	\$ 54,212	\$ 70,836	\$ 16,624	30.7%
660960	R & M - Outdoor Pools	\$ 55,291	\$ 51,984	\$ (3,307)	-6.0%
660961	R & M - Outdoor Field	\$ 11,320	\$ 8,000	\$ (3,320)	-29.3%
660966	Referendum Expense	\$ -	\$ -	\$ -	-
660967	Penalties-Late Fees	\$ -	\$ -	\$ -	-
660968	Admin Contingency	\$ 306,677	\$ 419,017	\$ 112,340	36.6%
660971	Operating Reserves	\$ 248,339	\$ -	\$ (248,339)	-100.0%
660978	Tuition-Books	\$ -	\$ -	\$ -	-
660997	Post-Retirement Expense	\$ 3,384	\$ (16,567)	\$ (19,951)	-589.6%
Subtotal Operating Expenditures		\$ 7,557,478	\$ 7,757,137	\$ 199,659	3%
Total Expenditures		\$ 20,208,947	\$ 21,573,848	\$ 1,364,901	7%
Net Financial Activity		\$ -	\$ (0)	\$ (0)	-

**University Student Union
2024-25 Operating Budget Proposal
By Revenue Category**

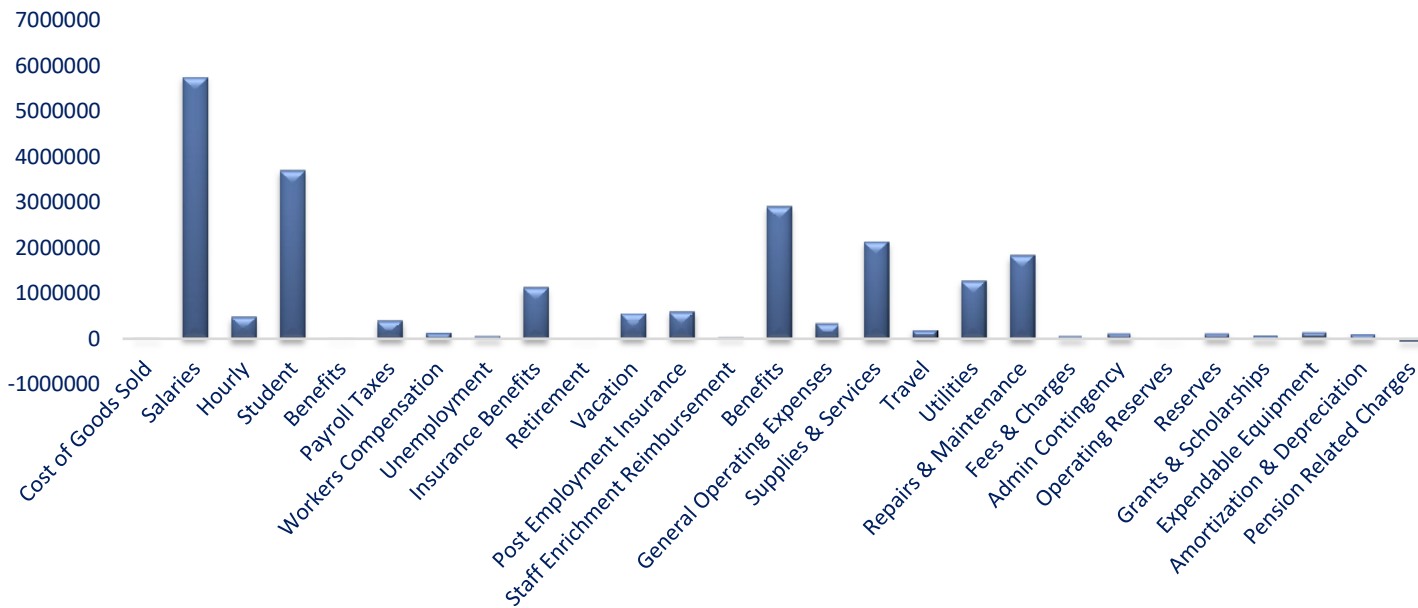
Revenue Category	2023-24 Budget (6&6)	2024-25 Proposed Budget	Variance \$	Variance %
Student Fees	\$ 17,141,320	\$ 18,622,299	\$ 1,480,979	8.6%
Food Service Commissions	\$ 46,464	\$ 51,778	\$ 5,314	11.4%
Rental Income	\$ 962,100	\$ 942,369	\$ (19,731)	-2.1%
Program Income	\$ 558,161	\$ 697,986	\$ 139,825	25.1%
SRC Income	\$ 526,490	\$ 552,949	\$ 26,459	5.0%
Interest Income	\$ 173,843	\$ 116,638	\$ (57,206)	-32.9%
Grant Revenue	\$ 535,830	\$ 407,844	\$ (127,986)	-23.9%
Miscellaneous Income	\$ 264,738	\$ 181,985	\$ (82,753)	-31.3%
Total Revenues	\$ 20,208,947	\$ 21,573,848	\$ 1,364,901	6.8%



University Student Union
2024-25 Operating Budget Proposal
By Expenditure Category

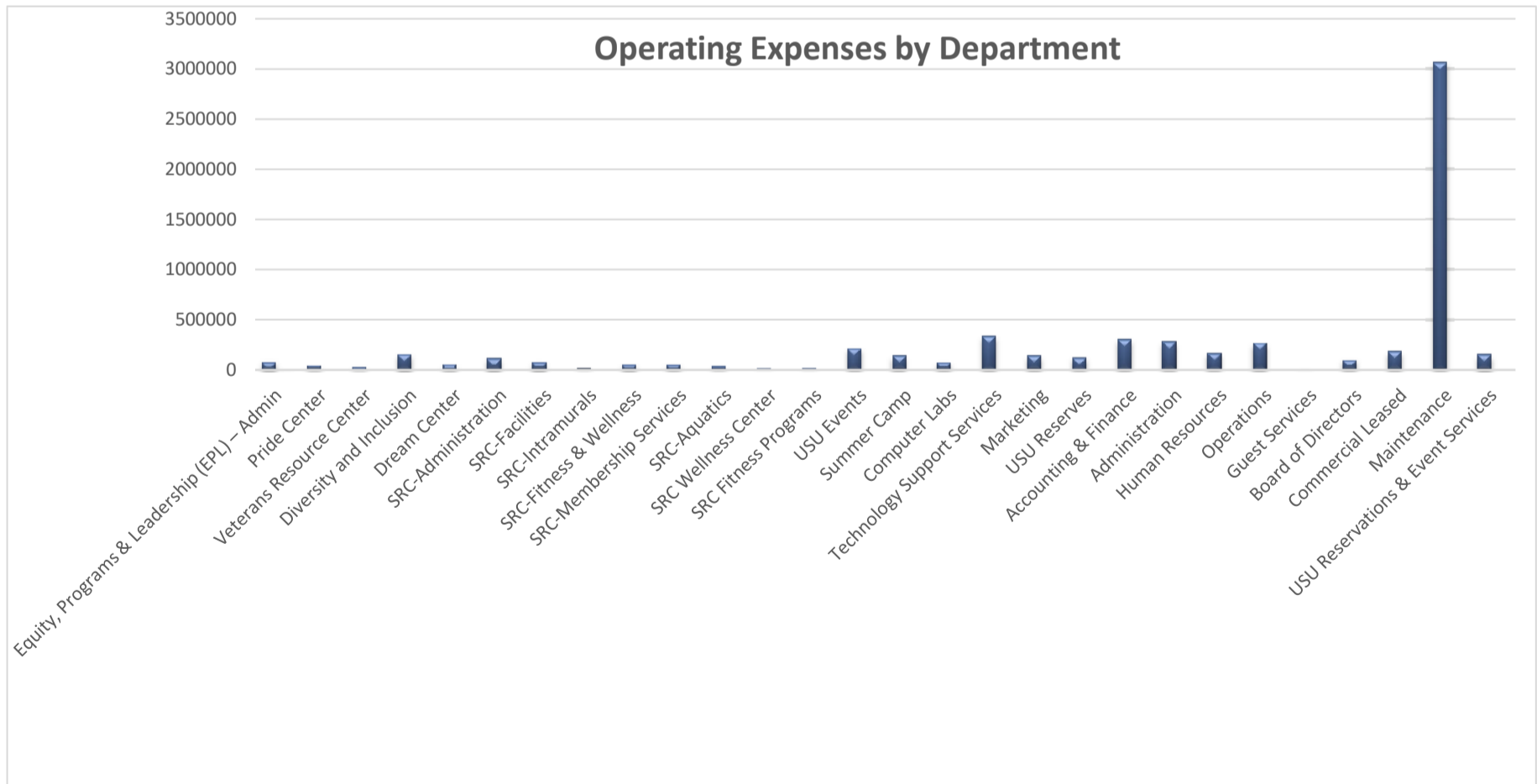
Expenditure Category	2023-24 Budget (6&6)	2024-25 Proposed Budget	Variance \$	Variance %
Cost of Goods Sold	\$ 25,583	\$ 27,300.00	\$ 1,717	6.7%
Salaries	\$ 5,919,828	\$ 6,555,566	\$ 635,738	10.7%
Hourly	\$ 403,928	\$ 516,701	\$ 112,773	27.9%
Student	\$ 3,663,756	\$ 3,787,943	\$ 124,187	3.4%
Benefits	\$ 2,663,957	\$ 2,956,502	\$ 292,545	11.0%
General Operating Expenses	\$ 420,179	\$ 525,850	\$ 105,671	25.1%
Supplies & Services	\$ 2,675,253	\$ 2,566,322	\$ (108,931)	-4.1%
Travel	\$ 214,293	\$ 318,320	\$ 104,027	48.5%
Utilities	\$ 1,132,040	\$ 1,263,846	\$ 131,805	11.6%
Repairs & Maintenance	\$ 1,952,021	\$ 2,029,033	\$ 77,012	3.9%
Fees & Charges	\$ 226,916	\$ 255,086	\$ 28,170	12.4%
Reserves	\$ 555,016	\$ 419,017	\$ (135,999)	-24.5%
Grants & Scholarships	\$ 75,255	\$ 75,991	\$ 736	1.0%
Expendable Equipment	\$ 149,312	\$ 161,348	\$ 12,037	8.1%
Amortization & Depreciation	\$ 128,227	\$ 131,591	\$ 3,364	2.6%
Pension Related Charges	\$ 3,384	\$ (16,567)	\$ (19,951)	-589.6%
Total Expenditures	\$ 20,208,947	\$ 21,573,848	\$ 1,364,901	6.8%

2024-25 Expenditures by Category



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

Department	Description	2023-24 Budget (6&6)	2024-25 Proposed Budget	\$ Variance	% Variance
31010	Equity, Programs & Leadership (EPL) – Admin	\$ 779,275	\$ 824,949	\$ 45,674	-
31020	Pride Center	\$ 394,413	\$ 383,240	\$ (11,173)	-2.8%
31030	Veterans Resource Center	\$ 319,016	\$ 328,759	\$ 9,743	3.1%
31040	Diversity and Inclusion	\$ 387,436	\$ 329,017	\$ (58,419)	-15.1%
31050	Dream Center	\$ 363,681	\$ 354,045	\$ (9,635)	-2.6%
31070	SRC-Administration	\$ 394,248	\$ 417,883	\$ 23,635	6.0%
31071	SRC-Facilities	\$ 503,143	\$ 493,161	\$ (9,981)	-2.0%
31072	SRC-Intramurals	\$ 356,244	\$ 349,983	\$ (6,261)	-1.8%
31073	SRC-Fitness & Wellness	\$ 863,539	\$ 1,056,918	\$ 193,380	22.4%
31074	SRC-Membership Services	\$ 556,429	\$ 587,819	\$ 31,390	5.6%
31075	SRC-Aquatics	\$ 565,327	\$ 619,318	\$ 53,991	9.6%
31076	SRC Wellness Center	\$ 302,569	\$ 394,252	\$ 91,683	30.3%
31077	SRC Fitness Programs	\$ -	\$ -	\$ -	-
31090	USU Events	\$ 650,353	\$ 757,727	\$ 107,374	16.5%
31250	Summer Camp	\$ 449,507	\$ 541,009	\$ 91,502	20.4%
31300	Computer Labs	\$ 271,611	\$ 292,689	\$ 21,078	7.8%
31350	Technology Support Services	\$ 788,898	\$ 790,619	\$ 1,722	0.2%
31600	Marketing	\$ 1,023,567	\$ 1,027,877	\$ 4,310	0.4%
32080	USU Reserves	\$ 857,875	\$ 1,016,474	\$ 158,599	18.5%
33010	Accounting & Finance	\$ 1,333,148	\$ 1,421,007	\$ 87,859	6.6%
33020	Administration	\$ 1,162,704	\$ 1,192,674	\$ 29,970	2.6%
33030	Human Resources	\$ 898,063	\$ 919,211	\$ 21,148	2.4%
33040	Operations	\$ 540,552	\$ 566,812	\$ 26,260	4.9%
33050	Guest Services	\$ 98,333	\$ 108,763	\$ 10,430	10.6%
33080	Board of Directors	\$ 342,862	\$ 427,658	\$ 84,795	24.7%
33200	Commercial Leased	\$ 185,426	\$ 197,223	\$ 11,798	6.4%
35030	Maintenance	\$ 4,305,601	\$ 4,433,408	\$ 127,808	3.0%
35050	USU Reservations & Event Services	\$ 1,515,130	\$ 1,741,350	\$ 226,221	14.9%
Total Expenses		\$ 20,208,947	\$ 21,573,848	\$ 1,364,901	6.8%

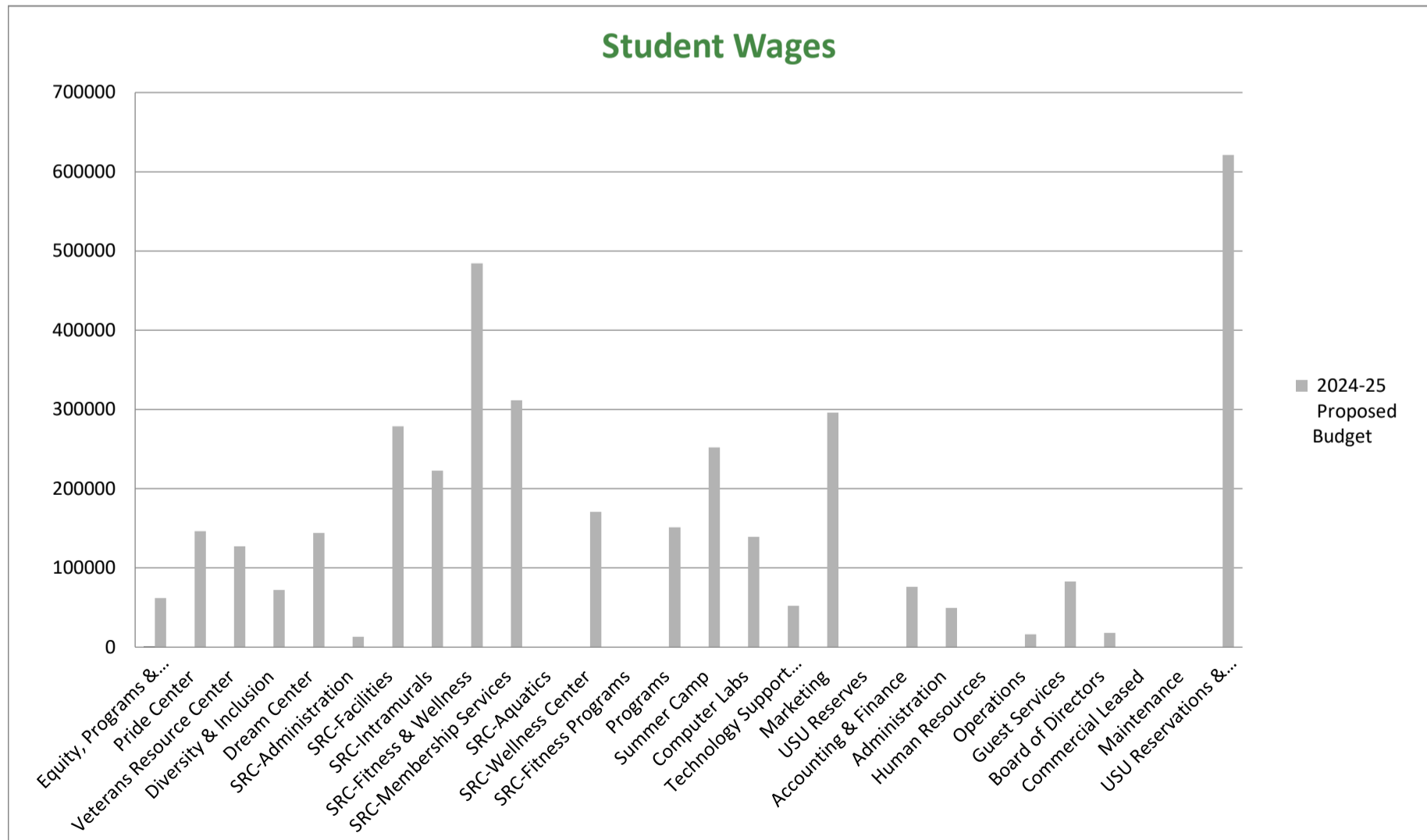


**University Student Union
Operating Budget Proposal
Expenditures by Department**

Department	Description	2023-24 Budget (6&6)	2024-25 Proposed Budget	\$ Variance	% Variance
31010	Equity, Programs & Leadership (EPL) – Admin	\$ 779,275	\$ 824,949	\$ 45,674	5.9%
31020	Pride Center	\$ 394,413	\$ 383,240	\$ (11,173)	-2.8%
31030	Veterans Resource Center	\$ 319,016	\$ 328,759	\$ 9,743	3.1%
31040	Diversity and Inclusion	\$ 387,436	\$ 329,017	\$ (58,419)	-15.1%
31050	Dream Center	\$ 363,681	\$ 354,045	\$ (9,635)	-2.6%
31070	SRC-Administration	\$ 394,248	\$ 417,883	\$ 23,635	6.0%
31071	SRC-Facilities	\$ 503,143	\$ 493,161	\$ (9,981)	-2.0%
31072	SRC-Intramurals	\$ 356,244	\$ 349,983	\$ (6,261)	-1.8%
31073	SRC-Fitness & Wellness	\$ 863,539	\$ 1,056,918	\$ 193,380	22.4%
31074	SRC-Membership Services	\$ 556,429	\$ 587,819	\$ 31,390	5.6%
31075	SRC-Aquatics	\$ 565,327	\$ 619,318	\$ 53,991	9.6%
31076	SRC Wellness Center	\$ 302,569	\$ 394,252	\$ 91,683	30.3%
31090	USU Events	\$ 650,353	\$ 757,727	\$ 107,374	16.5%
31250	Summer Camp	\$ 449,507	\$ 541,009	\$ 91,502	20.4%
31300	Computer Labs	\$ 271,611	\$ 292,689	\$ 21,078	7.8%
31350	Technology Support Services	\$ 788,898	\$ 790,619	\$ 1,722	0.2%
31600	Marketing	\$ 1,023,567	\$ 1,027,877	\$ 4,310	0.4%
32080	USU Reserves	\$ 857,875	\$ 1,016,474	\$ 158,599	18.5%
33010	Accounting & Finance	\$ 1,333,148	\$ 1,421,007	\$ 87,859	6.6%
33020	Administration	\$ 1,162,704	\$ 1,192,674	\$ 29,970	2.6%
33030	Human Resources	\$ 898,063	\$ 919,211	\$ 21,148	2.4%
33040	Operations	\$ 540,552	\$ 566,812	\$ 26,260	4.9%
33050	Guest Services	\$ 98,333	\$ 108,763	\$ 10,430	10.6%
33080	Board of Directors	\$ 342,862	\$ 427,658	\$ 84,795	24.7%
33200	Commercial Leased	\$ 185,426	\$ 197,223	\$ 11,798	6.4%
35030	Maintenance	\$ 4,305,601	\$ 4,433,408	\$ 127,808	3.0%
35050	USU Reservations & Event Services	\$ 1,515,130	\$ 1,741,350	\$ 226,221	14.9%
	Total Expenses	\$ 20,208,947	\$ 21,573,848	\$ 1,364,901	6.8%

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

Department	Description	2023-24 Budget (6&6)	2024-25 Proposed Budget	\$ Variance	% Variance
31010	Equity, Programs & Leadership (EPL) – Admin	\$ 118,511	\$ 61,777	\$ (56,734)	-47.9%
31020	Pride Center	\$ 150,223	\$ 146,315	\$ (3,908)	-2.6%
31030	Veterans Resource Center	\$ 116,740	\$ 127,442	\$ 10,702	9.2%
31040	Diversity & Inclusion	\$ 48,417	\$ 72,048	\$ 23,631	48.8%
31050	Dream Center	\$ 139,475	\$ 144,065	\$ 4,590	3.3%
31070	SRC-Administration	\$ 12,622	\$ 12,982	\$ 360	2.9%
31071	SRC-Facilities	\$ 282,289	\$ 278,873	\$ (3,415)	-1.2%
31072	SRC-Intramurals	\$ 225,282	\$ 222,888	\$ (2,394)	-1.1%
31073	SRC-Fitness & Wellness	\$ 403,279	\$ 484,489	\$ 81,210	20.1%
31074	SRC-Membership Services	\$ 303,007	\$ 311,796	\$ 8,789	2.9%
31075	SRC-Aquatics	\$ -	\$ -	\$ -	-
31076	SRC-Wellness Center	\$ 168,080	\$ 170,983	\$ 2,903	1.7%
31077	SRC-Fitness Programs	\$ -	\$ -	\$ -	-
31090	Programs	\$ 138,965	\$ 151,226	\$ 12,262	8.8%
31250	Summer Camp	\$ 216,772	\$ 252,126	\$ 35,354	16.3%
31300	Computer Labs	\$ 135,285	\$ 139,221	\$ 3,935	2.9%
31350	Technology Support Services	\$ 50,644	\$ 52,089	\$ 1,445	2.9%
31600	Marketing	\$ 312,324	\$ 295,887	\$ (16,437)	-5.3%
32080	USU Reserves	\$ -	\$ -	\$ -	-
33010	Accounting & Finance	\$ 53,190	\$ 76,361	\$ 23,170	43.6%
33020	Administration	\$ 41,247	\$ 49,639	\$ 8,392	20.3%
33030	Human Resources	\$ 19,687	\$ -	\$ (19,687)	-100.0%
33040	Operations	\$ 7,525	\$ 16,119	\$ 8,594	114.2%
33050	Guest Services	\$ 83,162	\$ 82,765	\$ (397)	-0.5%
33080	Board of Directors	\$ 14,371	\$ 17,881	\$ 3,510	24.4%
33200	Commercial Leased	\$ -	\$ -	\$ -	-
35030	Maintenance	\$ -	\$ -	\$ -	-
35050	USU Reservations & Event Services	\$ 622,660	\$ 620,971	\$ (1,688)	-0.3%
Total Student Wages		\$ 3,663,756	\$ 3,787,943	\$ 124,187	3.4%



**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	4	3,432	\$ 61,777	\$ 18.00
31020	Pride Center	11	8,315	\$ 146,315	\$ 17.60
31030	Veterans Resource Center	9	7,259	\$ 127,442	\$ 17.56
31040	Diversity & Inclusion	4	4,110	\$ 72,048	\$ 17.53
31050	Dream Center	8	8,160	\$ 144,065	\$ 17.66
31070	SRC-Administration	1	720	\$ 12,982	\$ 18.03
31071	SRC-Facilities	27	15,612	\$ 278,873	\$ 17.86
31072	SRC-Intramurals	55	12,750	\$ 222,888	\$ 17.48
31073	SRC-Fitness & Wellness	42	26,997	\$ 484,489	\$ 17.95
31074	SRC-Membership Services	25	17,578	\$ 311,796	\$ 17.74
31075	SRC-Aquatics	-	-	\$ -	\$ -
31076	SRC-Wellness Center	21	9,625	\$ 170,983	\$ 17.76
31090	Programs	16	8,880	\$ 151,226	\$ 17.03
31250	Summer Camp	78	14,438	\$ 252,126	\$ 17.46
31300	Computer Labs	13	7,871	\$ 139,221	\$ 17.69
31350	Technology Support Services	3	2,889	\$ 52,089	\$ 18.03
31600	Marketing	18	16,689	\$ 295,887	\$ 17.73
33010	Accounting & Finance	4	4,352	\$ 76,361	\$ 17.55
33020	Administration	3	2,784	\$ 49,639	\$ 17.83
33030	Human Resources	-	-	\$ -	\$ -
33040	Operations	1	894	\$ 16,119	\$ 18.03
33050	Guest Services	8	4,728	\$ 82,765	\$ 17.51
33080	Board of Directors	1	1,020	\$ 17,881	\$ -
33200	Commercial Leased	-	-	\$ -	\$ -
35030	Facilities Maintenance	-	-	\$ -	\$ -
35050	USU Reservations & Event Services	51	34,843	\$ 620,971	\$ 17.82
Total Student Hours & Wages		403	213,946	\$ 3,787,943	\$ 17.71

**UNIVERSITY STUDENT UNION
2024-25 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND
ACCOUNT**

Account	Description	2024-25 Proposed Budget	31010 Equity, Programs & Leadership (EPL) - Admin	31020 Pride Center	31030 VRC	31040 Diversity & Inclusion	31050 Dream Center	31070 SRC Admin	31071 SRC Facilities	31072 SRC Intramurals	31073 SRC Fitness and Wellness	31074 SRC Membership Services	31075 SRC Aquatics	31076 SRC Wellness Center	31077 SRC Fitness Programs	31090 USU Events	31250 Summer Camp	31300 Computer Labs	31350 Technology Support Services	31600 Marketing	32080 Reserves	33010 Accounting & Finance	33020 Administration	33030 Human Resources	33040 Operations	33050 Guest Services	33080 Board of Directors	33200 Commercial Leased	35030 Maintenance	35050 USU RES	
REVENUE																															
503401	Private Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
503801	Indirect Cost Recovery	176,985	8,100	-	-	-	-	-	14,500	2,000	-	-	16,806	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,079	93,000	
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	1,190	-	-	-	-	-	-	-	-	-	1,190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
504830	Sales - Brunch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
504838	Member Discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
508892	Investment Income Realized G L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
508894	Investment Income Unrlized G L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
508897	Interest Income Bank	116,638	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116,638	-	-	-	-	-	-	-	-	
570906	Transfers In from University	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580003	Gain/Loss on Disp Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580850	Rental Income - Equipment	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,000	
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	854,179	-	-	-	-	-	-	-	2,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	611,779	240,000		
580857	Facility Income - ASI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580858	Facility Income - Cht Students	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580859	Facility Income - CSUN Depts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580860	Facility Income - Off Campus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580861	Facility Income - USU Co-Spons	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580862	Facility Income - Vendor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580863	Rental Income - Lockers	12,950	-	-	-	-	-	-	-	-	-	12,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580864	Rental Income-Towels	6,800	-	-	-	-	-	-	-	-	-	6,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580865	Pool Pass Fee	6,535	-	-	-	-	-	-	-	-	-	-	6,535	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580866	Program Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580867	Fitness Program Income	30,237	-	-	-	-	-	-	-	-	-	-	29,937	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580868	Personal Training Prog Income	25,000	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580869	Summer & Sports Camp Income	697,986	-	-	-	-	-	-	-	-	-	-	-	-	-	-	697,986	-	-	-	-	-	-	-	-	-	-	-	-	-	
580870	Intramurals Income	17,250	-	-	-	-	-	-	-	17,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580872	Membership Income	391,308	-	-	-	-	-	-	-	-	-	391,088	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580873	Guest Pass Income	43,100	-	-	-	-	-	-	-	-	-	43,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580874	Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580875	Fee Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580878	Miscellaneous Income	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	
580883	Rental Income - Non Operating	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	
580885	Sales - Non Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580886	Sales - Taxable	19,769	-	-	-	-	-	-	-	-	-	16,750	-	3,019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580888	Commission Income	51,778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,778	-	-	
580898	Cash Overages/Shortages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580900	Other Income - Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580910	Student Union Fees	18,622,299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,622,299	-	-	-	-	-	-	-	-	
580916	Grant Revenue	407,844	77,480	-	-	-	-	330,364	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		\$ 21,573,848	\$ 85,580	\$ -	\$ -	\$ -	\$ 330,364	\$ -	\$ 14,500	\$ 21,650	\$ 25,300	\$ 471,878	\$ 53,278	\$ 4,739	\$ -	\$ -	\$ 697,986	\$ -	\$ -	\$ -	\$ -	\$ 18,738,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,557	\$ 41,079	\$ 425,000	
EXPENDITURES																															
601120	Hourly	516,701	-	-	-	-	-	196,536	58,086	58,092	187,633	117,611	118,124	121,185	-	163,853	-	43,826	278,009	367,593	555,000	-	-	-	-	-	36,743	-	-	-	-
601300	Support Staff Salaries	6,555,566	476,560	120,060	120,060	130,375	120,060	196,536	58,086	58,092	187,633	117,611	118,124	121,185	-	163,853	-	43,826	278,009	367,593	555,000	661,578	550,353	464,323	139,274	-	-	-	99,148	817,351	590,876
601303	Student Assistant	3,787,943	61,777	146,315	127,442	72,048	144,065	12,982	278,873	222,888	484,489	311,796	-	170,983	-	151,226	252,126	139,221	52,089	295,887	-	76,361	49,639	-	16,119	82,765					

**UNIVERSITY STUDENT UNION
2024-25 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND
ACCOUNT**

Account	Description	2024-25 Proposed Budget	31010 Equity, Programs & Leadership (EPL) - Admin	31020 Pride Center	31030 VRC	31040 Diversity & Inclusion	31050 Dream Center	31070 SRC Admin	31071 SRC Facilities	31072 SRC Intramurals	31073 SRC Fitness and Wellness	31074 SRC Membership Services	31075 SRC Aquatics	31076 SRC Wellness Center	31077 SRC Fitness Programs	31090 USU Events	31250 Summer Camp	31300 Computer Labs	31350 Technology Support Services	31600 Marketing	32080 Reserves	33010 Accounting & Finance	33020 Administration	33030 Human Resources	33040 Operations	33050 Guest Services	33080 Board of Directors	33200 Commercial Leased	35030 Maintenance	35050 USU RES		
613808	Personnel Services	40,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
613809	Payroll Services	80,804	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,804	-	-	-	-	-	-	-	-		
613810	Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
613815	Pest Control Services	12,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,200	-		
613816	Sanitation Services	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,000	-		
616802	Desk/Lap/Peripherals under \$5k	40,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,500	-	-	-	-	-	-	-	-	-	-	-		
616816	Software License Fees	39,486	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	612	-	-	-	-	32,312		
617805	Parking	10,457	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	-	6,562	-	-	-	-	-	-	-	-	-	-	2,457	4,500	
619801	Equipment Less \$5k	120,848	-	-	-	-	-	-	6,854	-	27,004	6,550	2,380	-	-	-	-	-	-	-	-	-	-	-	3,850	13,210	-	-	-	61,000		
660001	Postage and Freight	3,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,960	250	-	-	-	-	-	-	-	
660002	Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
660008	Interest Charges-Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660009	Training Professional Development	154,418	6,000	1,000	1,000	16,100	1,000	13,088	900	560	1,700	850	12,598	600	-	1,160	-	1,370	1,737	1,140	-	4,000	3,915	54,750	4,880	250	22,700	-	-	3,120		
660010	Insurance Premium Expense	189,304	-	-	-	-	-	70,482	-	-	-	-	-	-	-	-	-	1,441	-	-	-	-	104,500	-	-	-	-	11,381	-	-	1,500	
660017	Advertising & Promo Publications	7,252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,252	-	-	-	-	-	-	-	-	-	-	
660040	Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660061	Building Maintenance	83,913	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83,913	-	
660062	Custodial Services	1,297,052	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660094	Depreciation on Leasehold Impr	27,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74,047	1,212,913	-	-	
660095	Depreciation on Equipment	104,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660098	Depreciation on Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660552	COS - Non Food	27,300	-	-	-	-	-	-	-	-	-	27,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660805	Books	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660807	Subscription	51,597	-	916	549	270	500	-	-	-	1,044	-	-	456	-	390	-	-	213	26,994	-	3,600	240	2,133	14,150	-	-	-	-	142	-	
660810	Workshops & Conference Fees	79,315	-	600	-	-	300	11,356	-	1,900	5,623	-	-	250	-	-	1,400	-	-	-	-	-	56,886	1,000	-	-	-	-	-	-	-	
660812	Other Rentals	29,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,420	-	-	-	-	-	-	-	-	-	-	-	4,500	-
660813	Hospitality	7,690	-	500	600	-	500	500	-	-	-	-	-	250	-	-	-	-	-	-	-	-	1,000	250	2,650	-	1,000	-	-	440	-	
660814	Building Supplies	197,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	197,833	-	
660815	Custodial Supplies	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	425	-	-	-	-	-	-	-	-	-	-	-	-	-	
660818	Program Food Costs	116,242	-	-	-	-	-	-	-	900	-	-	-	-	-	-	-	115,342	-	-	-	-	-	-	-	-	-	3,118	49,457	-	-	
660825	Equipment Repairs	205,690	-	-	-	-	-	-	37,795	-	-	-	-	1,000	-	-	-	11,773	35,878	525	-	-	-	-	2,000	-	-	-	-	105,719	11,000	
660826	R & M Sports & Fitness Equipment	43,110	-	-	-	-	-	-	11,510	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,600	-	
660829	Licensing Fees	4,317	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,317	-	
660831	Handling Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660834	University Dept Support	208,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168,500	40,000	-	-	-	
660835	Taxes & Licenses	3,326	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,326	-	-	-	-	-	-	-	-	-	
660841	Program Costs	821,647	80,000	36,000	33,900	43,000	41,000	-	5,720	3,500	13,000	-	18,664	9,400	-	338,700	92,148	-	-	54,000	-	600	28,000	15,500	515	8,000	-	-	-	-		
660842	Recruitment	33,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	
660880	Memberships	23,935	1,320	1,170	250	160	-	3,199	-	-	750	-	-	-	1,800	2,547	-	-	-	-	-	891	10,130	1,565	153	-	-	-	-	-		
660883	Credit Card Processing Fees	37,865	-	-	-	-	-	-	-	-	-	11,534	-	266	-	-	17,156	-	-	-	-	4,637	-	-	-	-	-	-	-	4,272	-	
660884	Bank Charges and NSF	1,078	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,078	-	-	-	-	-	-	-	-	
660901	Office Supplies	39,893	500	800	250	500	2,000	300	100	-	400	100	150	100	-	750	-	-	-	1,643	-	2,300	25,500	-	2,500	400	200	-	400	1,000		
660902	Computer Supplies	73,706	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55,062	7,900	10,744	-	-	-	-	-	-	-	-	-	-	-	
660903	COVID Operational Supp & Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660905	Operational Supplies	123,331	-	150	50	-	-	-	13,902	4,000	36,331	2,700	1,145	2,872	-	-	3,563	7,118	-	-	-	-	-	16,500	-	-	-	-	17,000	18,000		
660906	Operational Supplies EE Uniform	42,639	750	1,350	120	500	500	1,075	1,200	3,500	5,050	1,815	3,455	2,284	-	1,500	-	467	-	-	-	-	-	-	6,330	-	-	-	12,743	-		
660907	Operational Supplies - Towels	22,666	-	-	-	-	-	-	21,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,560	-	
660913	Marketing	62,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,750	-	-	-	-	-	-	-	-	-	-	-	
660915	Professional Services	345,210	-	-	-	-	-	-	-	-	-	-	-	-	-	720	-	-	-	-	-	27,950	27,000	5,760	283,780	-	-	-	-	-	-	
660920	Subcontractor Svcs-University	70,836	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660960	R & M - Outdoor Pools	51,984	-	-	-	-	-	-	-	-	-	-	2,545	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,836	-	
660961	R & M - Outdoor Field	8,000	-	-	-	-	-	-	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,439	-	
660966	Referendum Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660967	Penalties-Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660968	Admin Contingency	419,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	419,017	-	-	-	-	-	-	-	-	-	-	
660971	Operating Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660978	Tuition-Books	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660997	Post-Retirement Expense	(16,567)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(16,567)	-	-	-	-	-	-	-	-	-	
Subtotal Operating Expenditures		\$ 7,757,137	\$ 89,570	\$ 47,311	\$ 39,585	\$ 60,978	\$ 48,325	\$ 147,310	\$ 109,428	\$ 18,000	\$ 128,313	\$ 79,959	\$ 40,937	\$ 17,478	\$ -	\$ 344,695	\$ 271,688	\$ 72,235	\$ 358,446	\$ 1,65,048	\$ 419,017	\$ 354,216	\$ 391,574	\$ 202,404	\$ 348,075	\$ 20,705	\$ 276,391	\$ 197,223	\$ 3,266,522	\$ 241,704		
Total Expenses		\$ 21,57																														

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: **May 06, 2024**

TOPIC: 2024-25 Capital Outlay Allocation Proposal

ISSUE: Approval of the 2024-25 Capital Outlay Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to approve the 2024-25 Capital Outlay Allocation Proposal in the amount of \$189,095

FISCAL IMPACT: \$189,095

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 10% financial contingency has been added to the base cost of each item in order to allow for potential price increases.

There are five capital outlay items requested for 24-25 with a total estimated cost of \$189,095.

As a reminder, on April 08, 2024, the Board approved the reallocation of \$56,444 from the 23-24 Capital Outlay Budget for the purchase of pool tables and custom USU Letters. The cancellation of the HVAC Panel Upgrade and Chiller Control Panel projects provided the opportunity to purchase the pools tables and USU custom letters this fiscal year.

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

We pointed out that the pool table and the custom USU Letter purchases would remain on the 24-25 Capital Outlay Allocation Request just in case delivery of the pool tables and custom USU letters could not be completed and delivered prior to June 30, 2024. All capital outlay purchases must be completed in the fiscal year in which they are approved.

If the pool table and USU Letter purchases are completed this fiscal year, then the funds allocated for these same purchases in 24-25 Capital Outlay Allocation can either be de-allocated or re-allocated for additional capital outlay projects.

This item was discussed by the Finance Committee on March 15, 2024 and March 29, 2024.

This action item was considered for approval at the Finance Committee meeting on May 03, 2024.

ATTACHMENT(S):

1. 2024-25 Capital Outlay Allocation Proposal
2. Capital Outlay Images

If you have questions, please contact:

Board Member/Committee Chair:

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Mishell De Leon, Committee Co-Chair
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Staff Member:

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**University Student Union
Capital Outlay Allocation Requests
2024-25**

Project No.	Dept No.	Dept Name	Requestor Name	Item Description	Fixed Asset Type	Base Cost	Contingency	Total Cost
1	31072	SRC Intramurals	Demetrius Scott	Games Room Pool Tables	Equipment	\$ 34,848	\$ 3,485	\$ 38,333
2	31075	SRC Aquatics	Ryan Hairapetian	ADA Chair for the Plaza Pool	Equipment	\$ 6,434	\$ 643	\$ 7,077
3	31350	TSS	Alexander Gonzales	Virtual Desktop Infrastructure Storage Upgrade	Computer & Peripherals	\$ 33,071	\$ 3,307	\$ 36,378
4	31600	Marketing	Steven Wein	Permanent Large "USU" Letters	Equipment	\$ 19,689	\$ 1,969	\$ 21,658
5	35030	Maintenance	Vinnie Mele	Fire Alarm Monitoring System	Equipment	\$ 77,863	\$ 7,786	\$ 85,649
Total						\$ 171,905	\$ 17,190	\$ 189,095

JUSTIFICATIONS	
1	Request for new pool tables to replace worn-out tables that have been in continuous use for nearly a decade. The worn-out tables have significantly detracted from the overall playing experience, affecting the accuracy and consistency of shots due to uneven surfaces, broken pockets, and worn-out cloth. With the renovation of the Games Room during the pandemic closure, the current tables now appear outdated. By replacing old tables with new tables, players can enjoy a more reliable and enjoyable game, enhancing their satisfaction and encouraging repeat visits. Having new pool tables come with improved features and technology, such as better cushioning systems and smoother playing surfaces, which can elevate the standard of play and attract more customers. Replacing old tables will reduce maintenance costs and downtime associated with frequent repairs, leading to long-term cost savings and increased revenue generation potential. On April 08, 2024, the Board approved purchasing the pool tables prior to June 30, 2024. However, the pool tables will remain in the 24-25 Capital Allocation Request in case the pool tables are not delivered prior to June 30, 2024.
2	The current ADA chair at the Plaza pool was purchased in 2012 when the facility first opened. Wear and tear has made the current chair very difficult to operate.
3	This purchase will enhance the storage capacity of USU's Virtual Desktop Infrastructure (VDI) servers as part of the USU's progression towards fulfilling the 3-Year Roadmap to Virtualization & Mobility.
4	USU Maintenance created giant "USU" letters that were placed in the Plaza del Sol last year. These served the dual purpose of USU brand recognition and community engagement. They were determined to be a success with both staff and students after their presence at several USU events and when transitioned to static display in front of the Sol Center. The temporary letters were destroyed by the weather and this project will replace them with permanent fixtures. The Letters will be made from 1/8 inch thick aluminum with internal structure for support and wind load. The Letters will be bolted down to the concrete with no ability to for movement. The goal is to have the letters installed by the start of the Fall 2024 semester. On April 08, 2024, the Board approved purchasing the USU Letters prior to June 30, 2024. However, the USU Letters will remain in the 24-25 Capital Allocation Request in case the Letters are not delivered prior to June 30, 2024.
5	The current fire monitoring system in place within the USU is no longer alerting maintenance staff of fire alarms. The system is outdated and incapable of providing detailed information about the location of a triggered alarm. Therefore, there is an urgent need for an updated and more efficient system that can promptly notify the staff of the specific location where a fire alarm has been triggered.



Wolf PRO Pool Table



NEW POOL TABLE IMAGE



AQUATIC LIFTS

AQUA BUDDY®



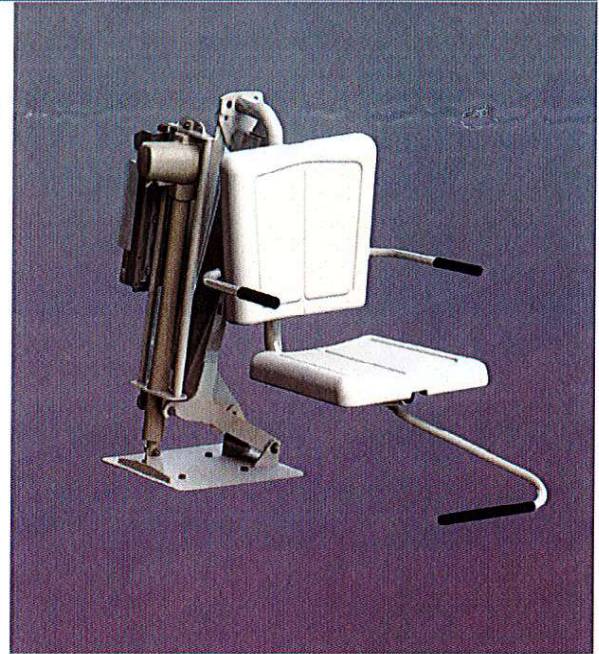
The AQUA Buddy® is an ADA compliant battery powered lift that is self-operable from the deck and water. The AQUA Buddy® is designed for in-ground pools and spas.

FEATURES:

- Fully ADA Compliant
- 304L Stainless Steel Construction
- Powder Coated *ask us about our custom color options*
- Lift Capacity 350 lbs.
- Allows Independent Operation
- Quiet & Smooth Performance
- Concrete Anchor System Included
- Simple Installation & Easy Removal
- Dual Flip-Up Arm Rest
- 24-Volt Battery Powered
- Includes Battery Charger

INCLUDES:

- 5 year structural warranty
- 2 year electronics warranty



Part#1730116

ACCESSORIES:

- Aqua Buddy Anchor Kit Only, Part#163153
- Lift Maintenance Kit, Part#152161-MT - Includes: Remote, 32oz Spectra Shield, 22oz Spectra Clean System 1, Disposable Rags, Scratchless Scotch-Brite Pad, Battery, Dielectric Grease, Security Tork Bit
- Lift Cover, Part#1910223
- Battery, Part#153607
- Actuator, Part#163302

NOTES:



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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: May 06, 2024

TOPIC: 2024-25 Major Purchases, Repairs, & Replacements Allocation Proposal

ISSUE: Approval of the 2024-25 Major Purchases, Repairs, & Replacements Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to approve the 2024-25 Major Purchases, Repairs, & Replacements Allocation Proposal in the amount of \$4,366,432

FISCAL IMPACT: \$4,366,432

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 10% financial contingency has been added to the base cost of each item in order to allow for potential price increases.

This Item was discussed by the Finance Committee on March 15, 2024 and March 29, 2024.

This action item was recommended for approval at the Finance Committee meeting on May 03, 2024.

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

ATTACHMENT(S):

1. 2024-25 Major Purchases, Repairs, & Replacements Allocation Proposal
2. Major Purchases, Repairs, & Replacements Images

If you have questions, please contact:

Board Member/Committee Chair:

Marilyn Orantes, Committee Chair
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Mishell De Leon, Committee Co-Chair
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Staff Member:

Joe Illuminate, Associate Director, A&F
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University Student Union
Major Purchases, Repairs, & Replacements
2024-25

No.	Dept No.	Dept Name	Requestor Name	Item Description	Base Cost	Contingency	Total Cost
1	31071	SRC - Facilities	Rolando Cabral	SRC Field Turf Replacement	\$1,264,105	\$ 126,411	\$ 1,390,516
2	35030	Maintenance	Vinnie Mele	Central Plant Chiller 1 Replacement	\$ 918,208	\$ 91,821	\$ 1,010,029
3	35030	Maintenance	Vinnie Mele	F-Plant Cooling Towers - Wall Replacement	\$ 750,000	\$ 75,000	\$ 825,000
4	35030	Maintenance	Vinnie Mele	Northridge Center (NRC) Partition Replacement	\$ 411,398	\$ 41,140	\$ 452,538
5	35030	Maintenance	Vinnie Mele	Plaza Pool Deck	\$ 150,000	\$ 15,000	\$ 165,000
6	35030	Maintenance	Vinnie Mele	Energy Management System (EMS) Replacement & Installation	\$ 118,110	\$ 11,811	\$ 129,921
7	33040	Operations	Hans Weichhart	Orchestra & Cloud Replacement	\$ 126,663	\$ 12,666	\$ 139,329
8	35050	USU RES	Chris Jensen	LED Window Displays	\$ 231,000	\$ 23,100	\$ 254,100
Major R&R Total					\$3,969,484	\$ 396,948	\$4,366,432

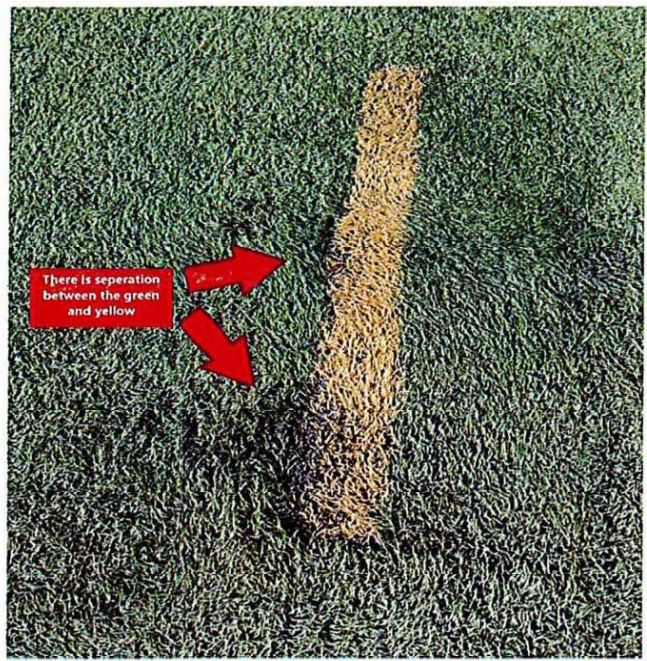
JUSTIFICATIONS

1	<p>This proposal aims to tackle several pressing issues with the current turf field infrastructure. The turf field has exceeded its expected lifespan of 8-10 years. Given the state of the wear and tear, the existing field presents safety hazards, particularly in regard to concussions. The new turf will incorporate shock pad technology which will reduce the risk of concussions. Furthermore, the current infill exacerbates heat retention with field temperatures reaching as high as 160 degrees Fahrenheit, resulting in frequent closures during summer and fall. This not only compromises safety but also limits revenue generation opportunities as recreation hours are reduced to accommodate the heat. The proposed solution involves installing a new field replacing the current infill with a material designed to maintain cooler temperatures thus mitigating safety concerns and enhancing playing conditions. Through careful assessment, procurement, construction, and testing, we aim to address these challenges effectively, ensuring a safer and more enjoyable experience for members while maximizing the utility and profitability of the field. The estimated cost includes \$1,254,105 for field replacement. Furthermore, \$10,000 is budgeted for a Campus Project Manager to oversee the renovation process, ensuring efficient coordination and timely completion. The total base cost excludes the 8-year, \$64,000 cost for the semi-annual maintenance package to ensure the longevity and optimal performance of the new field. The annual maintenance cost will be included in the operating budget.</p>
2	<p>Finding parts for the current chiller is a challenging task because they are no longer manufactured and is outdated. The current chiller runs on a an energy inefficient electrical voltage of 4160, which the CSU System is phasing out to opt for more energy-efficient chillers. The new chiller will run on a 480v electrical circuit which is more energy efficient than 4160 voltage. The project, also known as Sightlines Project #53, was allotted a budget of \$425,753 in 2018. It was backlogged and is past its life expectancy. However, the pricing is higher due to increased construction costs and inflation. The project's lead time varies and may take up to two years to complete.</p>
3	<p>The wooden and stucco exterior shell wall encompassing the cooling towers of the F Plant has undergone a state of decay, rendering it structurally unsound and non-compliant with existing codes. It is imperative that the wall be replaced to prevent potential hazards and ensure safety. This project is known as Sightlines Project #63 and Project #1009, which were budgeted at \$35,363 and \$154,500 in 2018, respectively. Facilities Planning, Design & Construction estimates that this plan may require redesigning, which could result in a six-figure change, which is why the project is estimated at \$750,000.</p>
4	<p>The partitions currently in place at the Northridge Center Complex were installed in 1974 when the building was constructed. Despite being refaced twice, they are not functioning as they should and are constantly breaking down. Furthermore, the parts required to repair them are no longer manufactured and are now obsolete. Therefore, it is imperative that new partitions be installed to ensure the proper functionality in the Northridge Center.</p>
5	<p>The Plaza pool deck needs replacement due to concrete erosion and a disarrayed finish caused by pool chemicals. The closure of the pool requires collaboration with SRC staff and Sunny Days Camp to find alternative spaces for Camp and any planned events in that space while work is being done. An ideal time to complete this project would be while the Basic Needs Suite is being constructed. Since the need for this project was determined just recently ,the total cost is a placeholder.</p>
6	<p>The current Energy Management System (EMS) managed by Siemens Industry, Inc., which controls Heating, Ventilation, & Air Conditioning, is obsolete and needs replacement. The EMS replacement offered by Siemens is known as Desigo CC and has proven to be difficult to use. CSUN is using Desigo CC and they have reported that the software is not user-friendly. Desigo CC is proprietary software which means the USU would only be able to use Desigo CC. In addition, it has proven difficult to obtain timely Siemens technical support. The recommended alternative is the EMS offered by Signet, a company that has been in business for 17 years. Signet uses BACnet software which is not proprietary meaning that the USU can still change the EMS if the Signet EMS is no longer desired. Signet has assured the USU it will receive technical support in a timely manner. In addition, the cost for the installation of the Signet installation is \$118,110 compared to \$247, 960 Siemens installation cost for Desigo CC, which is \$129,850 more than Signet. The \$49,800, Signet annual Technical Support Contract would be included as part of the operating budget of the Maintenance department. The cost of the Siemens annual Technical Support Contract is \$87,876, which is \$38,076 more than Signet.</p>
7	<p>The current orchestra shell and cloud are in an extreme state of disrepair and have become unsafe to use. It is a hazard for crew to setup and for performers to utilize. The orchestra shell appears to be original equipment from when the PDSPH first opened. Many sections of the shell are being held together by improvised means because they are well beyond any functional repair. The CSUN Music Department as a primary client requires a safe and professional acoustic shell. In addition, a new shell and cloud would significantly improve the acoustics and aesthetics of their events, concerts, and recitals. The new cloud also includes LED lighting fixtures which furthers the efforts towards environmental sustainability. There are very few reputable vendors that provide these products, so only one set of estimates is being provided.</p>
8	<p>The USU has a unique landscape of buildings and facades that can be used to promote information, advertising, entertainment and school spirt. In an attempt to capitalize on our building canvas, there is an opportunity to use windowpanes with a LED screen surface mounted. LEDs are bright enough to be seen during the day and provide attraction at night. The LED array is sparse enough to allow limited visibility in the window, while only cutting visibility looking out the window by a small amount. Any content can be displayed and changed. There is infinite flexibility with content and information as compared to costly banners that are static, fade, decay, and block visibility. Expected life span is at least 10 years, based on the time the LEDs are on.</p>

Poor Drainage



Seams, Lines & Logos & Appearance of a Matted Surface



These represent the most glaring instances of the current deterioration of the lines and the field color's appearance.



Orchestra Shell Only



The USU has a unique landscape of buildings and facades that can be used to promote information, advertising, entertainment and school spirit. To capitalize on our building canvas, there is an opportunity to use windowpanes with LED screen surface mounted. LEDs are bright enough to be seen during the day and provide attraction at night. The LED array is sparse enough to allow limited visibility in, while only cutting visibility looking out a minor amount. While LEDs can be costly, there is the opportunity that any content can be displayed and changed. There is infinite flexibility with content and info as compared to costly banners that are static info, and will fade and decay, and block visibility. The expected life span is at least 10 years, based on the time the LEDs are on.

Pricing from Clear Motion Glass does not include a possible donation of up to 50% by the manufacturer, who offers this donation to nonprofits and higher ed institutions. This donation would be explored if an order is to be made. Pricing also does not include installation which is done by a local installer. At this time, without a commitment to the product no local installer has been contacted. Pricing includes all hardware needed and shipping.

Key locations have been chosen for visibility and integration into the building canvas. Locations include 1st Floor Sol Center windows, Reservations and Event Services Office, 2nd Floor ECC Lounge and the SRC entry sidelights.

Example videos can be found [here](#).

1st Floor Sol Center Windows: This location provides great visibility and integration into the Sol Center. Anyone moving East to West will be able to see content. This building acts as a backdrop to the Plaza. Any content can help promote and entertain students and other community. This space can also act as a backdrop to key events. Estimated cost before installation is \$308,924.60.

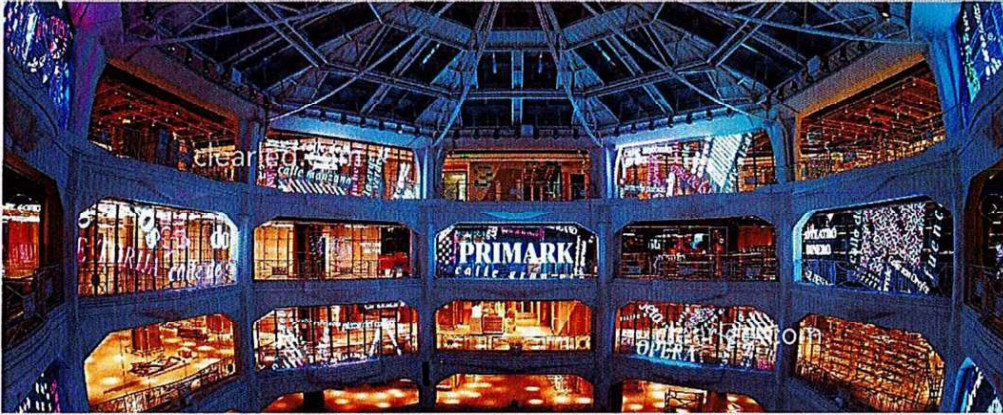


Infinite Possibilities



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The choice is CLEAR.

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transparency, day or night.
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nits, day time viewing is no
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**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
BOARD OF DIRECTORS**

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: May 06, 2024

TOPIC: 2024-25 Designated Reserves Allocation Proposal

ISSUE: Approval of the 2024-25 Designated Reserves Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to approve the 2024-25 Designated Reserves Allocation Proposal in the amount of \$997,458.

FISCAL IMPACT: \$997,458

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 item was reviewed by the Finance Committee on March 15, 2024.

This action item was recommended for approval at the Finance Committee meeting on May 03, 2024.

ATTACHMENT(S):

1. 2024-25 Designated Reserves Allocation Proposal

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

If you have questions, please contact:

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**University Student Union
California State University, Northridge
Designated Reserves Allocation Proposal
2024-25**

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 555,000	Salary Pool Reserve
Employer Paid Payroll Taxes	\$ 42,458	Employer-Paid Payroll Tax Reserve**
Retirement Health Benefits Plan Funding	\$ 400,000	RHBP Funding****
Total Reserves	\$ 997,458	

*The Salary Pool Reserve includes funds for potential salary increases; Sick Time Payout for retirees in the Retirement Health Benefits Plan; accrued vacation taken as cash (vacation advances); salary reclassifications; and salary increases as a result of the Employee Compensation Analysis.

**The Employer-Paid Payroll Tax Reserve used to pay taxes on total salaries and wages is 7.65% of the \$555,000 Salary & Wages total.

****The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2024-25 expenditure budget because the expense has already been incurred in prior fiscal years.