

BUDGET ALLOCATION PROPOSALS



2025-26



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Budget Message

**UNIVERSITY STUDENT UNION
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INTRODUCTION

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

CHALLENGES CONTINUE

In 25-26, we will continue to encounter some of the same challenges we have faced in previous years:

1. Inflation in the cost of labor, services, and commodities; the threat of tariffs; and a \$0.56 per hour increase in the minimum wage for the City of Los Angeles [from \$17.28 per hour to \$17.84] effective July 01, 2025, continue to create financial challenges for the USU.
 - a. The budgeted average hourly rate for Student Assistant Employee labor for 24-25 was \$17.71 per hour. The projected average hourly rate for 25-26 is \$18.65 per hour which is a \$0.94 per hour increase over the budgeted rate for 24-25.
 - b. 221,052 hours of Student Assistant Employee labor are budgeted for 25-26 compared to the 213,946 total hours budgeted in 24-25. The increase in budgeted hours is partially attributable to the additional 3,194 hours budgeted for The Valera NEST, a new USU department.
 - c. The combination of an increase in budgeted hours and an increase in the minimum wage has resulted in a projected 8.8% or \$334,416 increase in Student Wages when compared to 24-25.
2. Increase in borrowing rates for the issuance of 30-Year bonds which could increase the cost for the USU Gateway Project.
3. Potential decrease in projected enrollment headcount.
4. Potential elimination of the Build America Bonds (BABs) subsidy. Build America Bonds were created by the federal government in 2009 to incentivize construction during the Great Recession by providing interest subsidies. The USU has received an annual interest subsidy on the bonds issued for the construction of the Student Recreation Center. The interest subsidy has ranged from \$500,000 to \$700,000 annually.
5. Employee Turnover (Professional Staff)
 - a. Based on the current turnover rate of 5% for the 24-25 fiscal year (through April 2025), the “Great Resignation” has definitely come to a close.

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- b. This low turnover rate could indicate that it is more difficult for employees to change jobs due to uncertain economic conditions. It could also indicate that employees are more engaged, satisfied, and motivated. Lower turnover is beneficial because it reduces hiring and training costs.
- c. The final 23-24 turnover rate was 15% and reached a high point of 22% during COVID in 21-22.

JUSTICE, EQUITY, DIVERSITY, & INCLUSION (JEDI)

Justice, Equity, Diversity, and Inclusion (JEDI) are at the heart of everything we do at the USU.

In alignment with our goal to strengthen understanding of JEDI principles and cultural awareness, the USU focused on deepening the knowledge and practices of our staff, student employees, and Board of Directors.

In a collective demonstration of our commitment to equity and inclusion, all 25 departments within the USU established JEDI-focused goals integrating these values into the core of their work.

We also introduced a JEDI assessment tool designed to evaluate participants' understanding of cultural identity and JEDI-related practices. Distributed to student Board members, professional staff, and student assistants, the assessment had strong participation and yielded valuable insights. The results provided actionable recommendations to enhance future trainings, refine programming, and further embed equity practices across the USU.

Additionally, the Board of Directors' Diversity & Inclusion Committee championed a proposal to establish a DREAM Center fellowship program—an initiative designed to elevate support for undocumented students and advance their success at CSUN.

Looking ahead to 2025–2026, we remain dedicated to advancing our JEDI work through ongoing training, intentional assessment, and engaging programs and services that benefit all CSUN students.

THE VALERA NEST/EXPANSION 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 Valera NEST is expected to open in Spring 2026 and will house critical support services to enable students to thrive and reach their educational goals including:

- The CSUN Food Pantry, offering shelf-stable items along with fresh produce and perishable goods.
- Matty's Closet, a boutique that provides gently used and new professional clothing—free of charge—for CSUN students.

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- The Basic Needs department, where staff will support students in securing both temporary and long-term housing, while also offering advocacy, guidance, and comprehensive wraparound support services.
- Ila's Kitchen, a space equipped with microwaves, hot water dispensers, cold food storage lockers, a food prep area, and a student lounge.

In addition to The Valera NEST, the USU has shifted its direction and developed a revised project scope that maintains the original goals and themes of the 2019 referendum. This work has led to the creation of the *USU Gateway Project*, which now focuses on replacing the aging Southwest addition building, constructed in the early 1990s and approaching the end of its useful life. This shift offers a timely opportunity to enhance the physical connection between the USU complex and the main CSUN campus, while also creating vibrant, inclusive spaces that bring together student resource centers and involvement-based organizations into a central hub of student life. Feasibility planning for the USU Gateway is beginning in June 2025 and will continue through the 2025–2026 fiscal year in preparation for the design-build process.

The USU has received approval to phase in the \$125 per semester fee increase—approved by students in the 2019 referendum—over four years, rather than implementing it all at once. This phased approach will provide a more manageable fee schedule for students starting in the 2026–2027 academic year.

STATE OF CALIFORNIA BUDGET

The extreme revenue volatility from the personal income tax has caused significant budget shortfalls over the last two fiscal year since only one percent (1%) of Californians' tax returns generate over half of the state's income tax revenue. When the income of the 1% declines due to stock market downturns, the personal income that would have been taxed on stock gains, declines.

The Governor's May 2025 Revised Budget reveals that the State's budget fiscal condition has worsened since the release of the initial budget in January 2025. In January, the proposed budget was balanced, but now, a \$12 billion deficit is projected.

In addition, expenditures are expected to exceed revenues for the next three years even though the state is using \$7.1 billion of reserves to fill the part of the budget gap.

Despite the current fiscal outlook, the budget continues to provide funding for the following:

1. Education
2. Healthcare
3. Housing
4. Homelessness
5. Public Safety

CSU/CSUN BUDGET IMPLICATIONS

CSU Impacts

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The good news in the May Revised is that the 7.95% budget decrease proposed in January 2025 has been modified downward to 3.0%.

The reduction in the funding cut will provide the CSU nearly \$500 million in additional resources. The projected January \$397 million reduction in funding is now \$274 million.

The May Revised maintains the 25-26, \$252 million Compact deferral to 27-28. There is a possibility that the CSU will never receive this Compact funding if the state's financial position continues to decline.

CSUN Impacts

At the time of this writing, the impact of the Governor's May Revised on CSUN's budget is not known. The most current information for CSUN is based on information provided by the University Budget & Planning Group earlier in the Spring.

Based on the initial January California 2025 budget, there is a \$28.7 million decrease in the CSU's budget allocation resulting in a 25-26 projected deficit of \$26.4 million. The following are some ways the campus is responding to the deficit:

- Use of campus reserves to fill budget gaps
- Leave unfilled positions vacant while preserving current jobs
- Limit travel to essential training and CSU Business
- Limit professional development activities to on-campus locations
- Curtail purchases of furniture and major equipment
- Achieve meaningful reduction in operating expenditures while using campus reserves judiciously
- Monitor student headcount closely

CSUN is committed to funding the following priorities in spite of the financial challenges:

- Course section enrollment to support academic success
- Maintain student and academic support services
- Continue progress on Roadmap priorities utilizing one-time resources to help support key funding needs.

CSUN STUDENT HEADCOUNT

The USU is projected to receive 86% of its 25-26 budget from student fees. Student fee revenue is based on student headcount (enrollment).

1. The latest projection for 25-26 is that 37,534 students will enroll in Fall 2025 and 35,054 students will enroll in Spring 2026. Spring headcount is typically lower than Fall headcount.
2. The actual headcount for Fall for 24 was 36,948 and the projected headcount for Spring 2025 is 34,419.
3. The encouraging news is that projected headcount for 25-26 is holding steady when compared to 24-25.

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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. There is only a 1.0% difference in the 25-26 Operating Budget Proposal and the corresponding amount 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 annual debt service
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 Gateway 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 established 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 Contingencies ². Administrative Contingencies are included as a part of the Operating Budget Allocation Proposal.

The 25-26 proposed budget for Administrative Contingencies is \$542,200. 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 25-26, the USU will bill less student fees than what was approved in the budget in order to reduce the surplus. The student fees that remain in the Revenue Fund would provide more funding for the USU Gateway Project. This strategy was used in 22-23, 23-24, and may be used again in June 2025.

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- \$6.0 million dollars in the Consolidated Investment Pool (CIP) is designated to provide some of the down payment for the USU Gateway Project. These funds will eventually be transferred to the Revenue Fund from the Operating Fund (CIP) to make these funds available for the project.

Depending on the timing and the amount of the transfer, a planned deficit could result since a multi-million-dollar transfer would 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 Approved Budget with the 25-26 Operating Budget Proposal to compute dollar and percentage variances.

The charge given to budget managers at the Annual Budget Meeting was to keep their total 2025-26 department expenditures in alignment with 2024-25 levels. The goal was to maintain the same level of services, programs, and facilities while advancing the USU Gateway and The Valera NEST projects in spite of projected state budget deficits and inflationary pressures.

The USU is proposing a breakeven Operating Budget which means that the total budget for revenue equals the total budget for expenditures. The University Student Union's 25-26 Budget Allocation Proposal totals \$22,394,454.

The total increase in the budget when compared to 24-25 is 3.8% or \$820,606. This is quite an achievement considering that salary, benefits, and operating expenses continue to increase in addition to the increase in expenditures as a result of the addition of The Valera NEST.

The addition of The Valera NEST adds \$364,034 to the operating budget. If The Valera NEST's expenditures were not included in the budget, the increase in the budget would only have been 2.1% or \$456,751.

The summary of the Operating Budget Allocation Proposal is displayed in **Exhibit 2**.

Total Salaries, Wages, and Employee Benefits are expenditures that department managers cannot directly control. Salaries are projected to increase by 1.5% and Employee Benefits by 1.2%.

Operating Expenses are projected to increase by 8.0%.

Where the Money Comes From

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

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Revenue Category	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance \$	Variance %
Student Fees	\$ 18,622,299	\$ 19,221,302	\$ 599,003	3.2%
Food Service Commissions	\$ 51,778	\$ 47,694	\$ (4,084)	-7.9%
Rental Income	\$ 942,369	\$ 954,604	\$ 12,235	1.3%
Summer Camp Revenue	\$ 697,986	\$ 788,530	\$ 90,544	13.0%
SRC Income	\$ 552,949	\$ 600,966	\$ 48,017	8.7%
Interest Income	\$ 116,638	\$ 160,000	\$ 43,362	37.2%
Grant Revenue	\$ 407,844	\$ 329,919	\$ (77,925)	-19.1%
Miscellaneous Income	\$ 181,985	\$ 291,439	\$ 109,454	60.1%
Total Revenues	\$ 21,573,848	\$ 22,394,454	\$ 820,606	3.8%

The projected increase in revenue is \$820,606 or 3.8%.

Student union fees are projected to provide 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.

Food Commission Income

- \$4,084 decline due to a decrease in sales projections for USU foodservice units when compared to 24-25 actuals per Michael Lennon, TUC Associated Director, Facility & Operations.

Rental Income

- \$12,235 gain due to the increase in the sublease rate charged to Associated Students.

Summer Camp Revenue

- \$90,544 gain due to an increase in the price charged to customers and an 7% increase in the number of enrolled campers when compared to the prior year. Camp for the 2025-26 season has sold out.

SRC Income

- Increase of \$48,017. There is a \$56,741 increase in Membership Income offset by a \$10,375 decrease in Fitness Program Income in the Aquatics department. The decrease in Fitness Program Income is attributable to the following:
 - Reduction in the number of participants in American Red Cross CPR/AED classes
 - Reduction in Lifeguard training due to the decommissioning of the Plaza Pool.

Interest Income

- \$43,362 gain due to interest rates projected to remain at or above 4.0% in the Consolidated

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Investment Pool (CIP) and the U.S. Treasury Reserves Cash Reserves account with Farmers & Merchants Bank.

Grant Revenue

- \$77,925 decrease due to the cessation of the HEAL Program funded by the Campus Quality Fee (CQF).

Miscellaneous Income

- \$109,454 increase due to the reinstatement of the AORMA (Auxiliary Organizations Risk Management Alliance and CSURMA (California State Risk Management Authority) General Liability insurance and Workers Compensation premium dividends.

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 \$820,066 or 3.8%. The following table reflects the dollar and percentage variances in each Expenditure category:

Expenditure Category	2024-25 Budget (6&6)	2025-26 Proposed Budget	\$ Variance	% Variance
Staff Salaries	\$ 6,555,566	\$ 6,462,879	\$ (92,686)	-1.4%
Hourly Wages	\$ 516,701	\$ 436,115	\$ (80,586)	-15.6%
Student Wages	\$ 3,787,943	\$ 4,122,359	\$ 334,416	8.8%
Total Salaries & Wages	\$ 10,860,210	\$ 11,021,353	\$ 161,144	1.5%
Benefits	\$ 1,400	\$ 1,400	\$ -	0.0%
Retirement	\$ 410,000	\$ 458,395	\$ 48,395	11.8%
Workers Compensation	\$ 83,166	\$ 94,090	\$ 10,924	13.1%
Unemployment Compensation	\$ 49,124	\$ 50,846	\$ 1,722	3.5%
Insurance Benefits	\$ 1,353,503	\$ 1,481,658	\$ 128,155	9.5%
Vacation	\$ -	\$ -	\$ -	-
Post Employment Insurance	\$ 351,467	\$ 193,359	\$ (158,108)	-45.0%
Payroll Taxes	\$ 674,919	\$ 639,305	\$ (35,614)	-5.3%
Staff Enrichment Reimbursement	\$ 32,922	\$ 72,932	\$ 40,010	121.5%
Benefits	\$ 2,956,502	\$ 2,991,985	\$ 35,483	1.2%
Total Salaries, Wages & Benefits	\$ 13,816,712	\$ 14,013,338	\$ 196,626	1.4%
Cost of Goods Sold	\$ 27,300	\$ 34,550	\$ 7,250	26.6%
General Operating Expenses	\$ 525,850	\$ 592,969	\$ 67,119	12.8%
Supplies & Services	\$ 2,566,322	\$ 2,805,453	\$ 239,131	9.3%
Travel	\$ 318,320	\$ 257,663	\$ (60,657)	-19.1%
Utilities	\$ 1,263,846	\$ 1,326,684	\$ 62,838	5.0%
Repairs & Maintenance	\$ 2,029,033	\$ 2,177,676	\$ 148,643	7.3%
Fees & Charges	\$ 255,086	\$ 283,595	\$ 28,509	11.2%
Reserves	\$ 419,017	\$ 542,200	\$ 123,183	29.4%
Grants & Scholarships	\$ 75,991	\$ 79,825	\$ 3,834	5.0%
Expendable Equipment	\$ 161,348	\$ 144,807	\$ (16,541)	-10.3%
Amortization & Depreciation	\$ 131,591	\$ 81,260	\$ (50,331)	-38.2%
Post-Retirement Expense	\$ (16,567)	\$ 54,434	\$ 71,001	-428.6%
Total Operating Expenses	\$ 7,757,137	\$ 8,381,116	\$ 623,979	8.0%
Total Expenditures	\$ 21,573,848	\$ 22,394,454	\$ 820,606	3.8%

Salaries, Wages & Benefits

Salaries, Wages & benefits comprise 62.6% of the Expenditure Budget and Operating Expenditures comprise 37.4%

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- **Staff Salaries:** \$92,686 decrease due to the reduction in projected budget for general salary increases from 5% to 2.5%
- **Hourly Wages:** A \$80,586 decrease in Hourly Wages primarily attributable to the decrease in hours for lifeguards as a result of the Plaza Pool closure.
- **Student Wages:** \$334,416 or 8.8% increase due to the minimum wage rising from \$17.27 per hour to \$17.84 per hour.
- **Employee Benefits:** \$35,483 or 1.2% increase
 - \$128,155 and \$48,395 increase in health insurance and retirement expense offset by a \$158,108 decrease in post-employment insurance and a \$35,614 decrease in employer-paid payroll taxes.
 - The decrease in post-employment is due to fully funding the Retirement Health Benefit Plan in November 2024.
 - The decrease in employer-paid payroll taxes is due to the decrease in the projected budget for Staff Salaries and Hourly Wages .

Operating Expenses

Operating Expenditures increased by 623,979 or 8.0%.

- **General Operating Expenses** increased by a net amount of \$67,119 primarily in the following accounts:
 - **Increases**
 - \$42,439 Insurance Premium Expense
 - \$5,191 Subscriptions
 - \$26,010 Hospitality
 - \$9,329 Program Food Costs (Summer Camp)
 - **Decreases**
 - \$3,765 Advertising & Promotional Items
 - \$15,000 Recruitment
- **Supplies & Services** increased by a net amount of \$239,331 primarily in the following accounts:
 - **Increases**
 - \$5,740 Audit Services
 - \$19,864 Technology Contractual Services
 - \$6,397 Training Professional Development
 -

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- \$164,667 Program Costs
- \$50,284 Operational Supplies
- \$38,090 Professional Services
- \$24,372 Subcontractor Services University

- **Decreases**

- \$82,552 Contractual Services. There was an on-time allocation in 24-25 for renovation of the Associated Student's Athletic space which will not be repeated again in 25-26.

- **Travel** decreased by \$60,657 in order to be in alignment with campus guidelines to reduce travel due to the challenges with the CSU Budget.

- **Decreases**

- \$32,665 General Travel Expenses
- \$27,992 Workshop & Conference Fees

- **Utilities** increased by \$62,838. The budget for utilities is provided by Physical Plant Management, a CSUN campus department:

- **Increases**

- \$51,607 Electricity
- \$41,870 Water

- **Decreases**

- \$29,615 Natural Gas
- \$1,024 Communication Cell Phones

- **Repairs & Maintenance (R&M)** increased by a net amount of \$148,643 primarily in the following accounts:

- **Increases**

- \$41,968 Sanitation Services
- \$17,534 Building Maintenance
- \$50,837 Custodial Services
- \$23,577 Equipment Repairs
- \$7,675 R&M – Sports & Fitness Equipment
- \$8,000 R&M Outdoor Field

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- **Fees & Charges** increased by \$28,509 due to increases in the following accounts:
 - \$7,750 University Department Support
 - \$16,922 Licensing & Fees
 - \$3,801 Credit Card Processing Fees
- **Reserves**
 - \$123,183 increase in Administrative Contingencies due to contingencies established for The Valera NEST and a contingency for meeting room tables and chairs.
- **Expendable Equipment** decreased by \$16,541 in the Equipment less than \$5,000 account.
- **Amortization & Depreciation** decreased by \$50,331 because many pieces of equipment were fully depreciated in 2024-25:
 - \$2,542 Depreciation for Leasehold Improvements
 - \$47,789 Depreciation for Equipment & Furniture
- **Post Retirement Expense** increased by \$71,001 per the latest Actuarial Valuation Report prepared by Foster & Foster, the USU's actuarial consultants.

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

The Capital Outlay, Major Purchases, Repair & Replacement, and Designated Reserves Allocation Proposals were approved by the Board of Directors on May 05, 2025.

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 \$41,162. **Exhibit 3** provides the descriptions and justifications for the two items in the proposal.

Major Purchase, Repair, & Maintenance Allocation Proposal

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

We are requesting an allocation totaling \$423,410. The estimated annual transfer³ to the Repair & Replacement Fund for 24-25 is projected to be \$3,000,000.

Exhibit 4 provides the descriptions and justification for the three 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 \$804,839.

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

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Summary

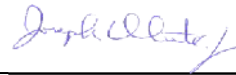
Once adopted by the Finance Committee and Board of Directors, the budget establishes the direction for the USU's programs and services for the coming fiscal year. *It represents the synthesis of the Board of Directors' direction on how best to accomplish the USU's strategic priorities through available 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.*

We recommend that the Finance Committee and Board of Directors adopt the 25-26 Operating Budget Allocation proposal as presented.

Respectfully Submitted,



Cecilia Ortiz,
Executive Director



Joseph Illuminate
Associate Director, Accounting & Finance

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EXHIBIT 1: ADMINISTRATIVE CONTINGENCIES

No.	Dept	Dept Description	Description	Amount
1	31076	SRC - Oasis Wellness Center	Tenth Anniversary Celebration	\$ 5,000
2	31350	Technology Support Services	Occuspace - Sensors Valera Nest	\$ 13,365
3	31350	Technology Support Services	Dynafire Software Application: Electronic Employee Filing System (HR)	\$ 32,897
4	33030	Human Resources	Employee Relocations Costs (Executive Director and SRC Director)	\$ 20,000
5	33040	Operations & Facilities Planning	Facility Condition Assessment Consultant	\$ 95,000
6	33050	Guest Services	Information Desk Display Update	\$ 6,000
7	33060	The Valera NEST	The Valera NEST Services, Supplies, and Related Repairs & Maintenance	\$ 71,500
8	35050	USU Reservations & Events	USU Res Meeting Room Tables & Chairs if not delivered by 6/30/2025	\$ 100,000
9	35050	USU Reservations & Events	USU Res Meeting Room Tables	\$ 48,438
10	35050	USU Reservations & Events	Assisted Listening Devices	\$ 90,000
11	35050	USU Reservations & Events	Outdoor Public Announcement System	\$ 50,000
12	35050	USU Reservations & Events	Digital A-Frames	\$ 10,000
Total				\$ 542,200

JUSTIFICATIONS:

1	10 Year Anniversary - costs include food, entertainment, and supplies			
2	Purchase of Occuspace Sensors for the Valera Nest: 2 Year Commitment – 2025 to 2027, acquisition by November 2025. Occuspace allows the USU to gather data on facility usage by counting individuals at selected access points. The USU has been testing Occuspace sensors for the last several months and the results have proven much more accurate than hand counts. Occuspace sensors does not collect any personal information.			
3	<p>Dynafire Software Application: DynaFile Implementation for Human Resources</p> <p>The HR team requests the consideration of DynaFile as a replacement for the current electronic employee personnel folder system, NikeC, which is no longer viable due to lack of developer support. DynaFile offers a modern, efficient, and secure document management solution that aligns with HR operational needs and campus technology standards. Key justifications for this request include:</p> <ul style="list-style-type: none"> •Dynafire has 20 years experience with mostly positive reviews •A dedicated Account Manager •Potential cost savings may be available through nonprofit discounts and leveraging CSU auxiliary network opportunities for further negotiations. <p>Recurring Annual Cost: \$36,000</p>			
4	Funding of up to \$10,000 each is requested to cover anticipated relocation costs for the USU's newly appointed Executive Director and the Director of the Student Recreation Center, in accordance with the USU's Relocation Expense Reimbursement Policy.			
5	<p>This report would include the following in order to update and revise the 30-Year Repair & Replacement Plan:</p> <ul style="list-style-type: none"> •Engineers evaluating facilities with input from USU staff to identify real priorities. •Focused cost estimates based on realistic expenditures and project timelines. •Narrative descriptions to capture institutional knowledge and provide context for prioritizing projects. •Cost estimates formatted to integrate directly into our financial model. 			
6	Guest Services has been collaborating with USU Marketing as well as other departments to update the look and feel of the Sol Center Information Desk to make it more welcoming and to make it a destination on campus.			
7	Placeholder funding for NEST-related supplies and services is based on an estimated 6,500 square feet at \$5 per square foot, and for repair and maintenance, based on the same area at \$6 per square foot.			
8	Unallocated Reserves were allocated in 2024-25 to purchase tables and chairs for the USU Reservations department. If the chairs and/or tables are not delivered by June 30th, the funds allocated in 24-25 cannot be utilized. Due to long delivery schedules provided by the vendors, delivery may occur after June 30, 2025. This means 25-26 Administrative Contingency funds would be used because Unallocated Reserve funds cannot be carried over from 2024-25 to 2025-26.			
9	This purchase will replace our current inventory of tables, which have significant wear and tear due to their usage for the last 10 years. In addition, this aligns with RES's larger initiative to standardize furniture across all the USU's meeting and event spaces. This will enhance operational flexibility to supplement event set ups and reallocate resources between buildings when needed.			
10	The USU is going to add assisted listening to each meeting room to satisfy ADA requirements. This will include SRC spaces. Systems will consist of in room transmitters and receivers per room based on ADA required counts. This purchase is an investment to ensure an inclusive environment for all guests.			
11	This will add speakers around the USU to expand music to most of the outdoor spaces at the USU. It will play consistent synced music that will be consistent with the indoor spaces and allow takeover for event usage.			
12	This purchase will provide the digital A-frame signage, enhancing our ability to effectively share dynamic content. These allow for real-time updates which assists in sustainability efforts and operational efficiency with the added benefit of improved patron engagement.			

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2025-26 BUDGET MESSAGE**

EXHIBIT 2: OPERATING BUDGET PROPOSAL ALLOCATION

University Student Union California State University, Northridge 2025-26 Operating Budget Proposal Statement of Activities				
REVENUE	2024-25 Adopted Budget	2025-26 Proposed Budget	\$ Variance	% Variance
Student Union Fees	\$ 18,622,299	\$ 19,221,302	\$ 599,003	3.2%
Food Service Commissions	\$ 51,778	\$ 47,694	\$ (4,084)	-7.9%
Rental Income	\$ 942,369	\$ 954,604	\$ 12,235	1.3%
Summer & Sports Camp Income	\$ 697,986	\$ 788,530	\$ 90,544	13.0%
SRC Income	\$ 552,949	\$ 600,966	\$ 48,017	8.7%
Interest Income	\$ 116,638	\$ 160,000	\$ 43,362	37.2%
Grant Revenue	\$ 407,844	\$ 329,919	\$ (77,925)	-19.1%
Miscellaneous Income	\$ 181,985	\$ 291,439	\$ 109,454	60.1%
Total Revenues	\$ 21,573,848	\$ 22,394,454	\$ 820,606	3.8%
Expenditure Category	2024-25 Budget (6&6)	2025-26 Proposed Budget	\$ Variance	% Variance
Staff Salaries	\$ 6,555,566	\$ 6,462,879	\$ (92,686)	-1.4%
Hourly Wages	\$ 516,701	\$ 436,115	\$ (80,586)	-15.6%
Student Wages	\$ 3,787,943	\$ 4,122,359	\$ 334,416	8.8%
Total Salaries & Wages	\$ 10,860,210	\$ 11,021,353	\$ 161,144	1.5%
Benefits	\$ 1,400	\$ 1,400	\$ -	0.0%
Retirement	\$ 410,000	\$ 458,395	\$ 48,395	11.8%
Workers Compensation	\$ 83,166	\$ 94,090	\$ 10,924	13.1%
Unemployment Compensation	\$ 49,124	\$ 50,846	\$ 1,722	3.5%
Insurance Benefits	\$ 1,353,503	\$ 1,481,658	\$ 128,155	9.5%
Vacation	\$ -	\$ -	\$ -	-
Post Employment Insurance	\$ 351,467	\$ 193,359	\$ (158,108)	-45.0%
Payroll Taxes	\$ 674,919	\$ 639,305	\$ (35,614)	-5.3%
Staff Enrichment Reimbursement	\$ 32,922	\$ 72,932	\$ 40,010	121.5%
Benefits	\$ 2,956,502	\$ 2,991,985	\$ 35,483	1.2%
Total Salaries, Wages & Benefits	\$ 13,816,712	\$ 14,013,338	\$ 196,626	1.4%
Cost of Goods Sold	\$ 27,300	\$ 34,550	\$ 7,250	26.6%
General Operating Expenses	\$ 525,850	\$ 592,969	\$ 67,119	12.8%
Supplies & Services	\$ 2,566,322	\$ 2,805,453	\$ 239,131	9.3%
Travel	\$ 318,320	\$ 257,663	\$ (60,657)	-19.1%
Utilities	\$ 1,263,846	\$ 1,326,684	\$ 62,838	5.0%
Repairs & Maintenance	\$ 2,029,033	\$ 2,177,676	\$ 148,643	7.3%
Fees & Charges	\$ 255,086	\$ 283,595	\$ 28,509	11.2%
Reserves	\$ 419,017	\$ 542,200	\$ 123,183	29.4%
Grants & Scholarships	\$ 75,991	\$ 79,825	\$ 3,834	5.0%
Expendable Equipment	\$ 161,348	\$ 144,807	\$ (16,541)	-10.3%
Amortization & Depreciation	\$ 131,591	\$ 81,260	\$ (50,331)	-38.2%
Post-Retirement Expense	\$ (16,567)	\$ 54,434	\$ 71,001	-428.6%
Total Operating Expenses	\$ 7,757,137	\$ 8,381,116	\$ 623,979	8.0%
Total Expenditures	\$ 21,573,848	\$ 22,394,454	\$ 820,606	3.8%
Net Surplus (Deficit)	\$ (0)	\$ (0)	\$ (0)	0.0%

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2025-26 BUDGET MESSAGE**

EXHIBIT 3: CAPITAL OUTLAY ALLOCATION PROPOSAL

University Student Union Capital Outlay Allocation Requests 2025-26							
Project No.	Dept No.	Dept Name	Item Description	Fixed Asset Type	Base Cost	10% Contingency	Total Cost
1	31050	USU RES	Northridge Center Speakers	Equipment	\$ 26,141	\$ 2,614	\$ 28,755
2	33040	Operations	Plaza del Sol Performance Hall Lighting Upgrades	Equipment	\$ 11,743	\$ 1,174	\$ 12,917
Total					\$ 37,884	\$ 3,788	\$ 41,672
JUSTIFICATIONS							
1	This is a purchase for new speakers for the Northridge Center. The system is based on the same equipment that is in the Grand Salon. The Northridge Center is a tricky space for audio as it has a wide angle of coverage needed and is extremely reverberant. Due to the ceiling heights of the Valley Rooms a permanently flown system would not work well. This system will be comprised of equipment by L'Acoustics using their Syva family of products. Syva is designed for wide angle and low deployment on the ground keeping audio off the ceiling helping with reverberance. This is an advantage as most speakers are inherently designed to be deployed several feet above the audience, with the general rule that higher is typically better. L'Acoustics approaches their products as a full system meaning their digital signal processing(DSP) and amplifiers are required for proper usage. The quote includes all components needed, however not all items are over \$5,000.						
2	The current lighting board has needed quite a bit of maintenance the last two years in order to remain functional. And as we work to begin upgrading all of the lighting inventory to LED, this new console is absolutely critical to being able to fully maximize the lighting capabilities of the venue. California law requires that all public facilities upgrade to energy efficient LED lighting. This is the beginning of the work to comply with our theatrical lighting.						

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2025-26 BUDGET MESSAGE**

EXHIBIT 4: MAJOR PURCHASE, REPAIR & MAINTENANCE ALLOCATION PROPOSAL

Major Purchases, Repairs, & Replacements 2025-26						
No.	Dept No.	Dept Name	Item Description	Base Cost	10% Contingency	Total Cost
1	35030	Maintenance	Distech HVAC Controls	\$ 99,900	\$ 9,990	\$ 109,890
2	35050	USU RES	Chairs for USU RES	\$ 128,680	\$ 12,868	141,548
3	31350	TSS	VDI Hosts Upgrade - to Support New Version of VMware ESXi 8.0	\$ 156,338	\$ 15,634	\$ 171,972
Major R&R Total				\$ 384,918	\$ 38,492	\$ 423,410
JUSTIFICATIONS						
1	The Energy Management System control panel for the chillers in the F Plant currently operates with obsolete Siemens control panels, which require an upgrade to the new Signet Tridium Software System. Signet will provide and install a Niagara N4 Global Controller, integrating and programming all control points. Specifically, the upgrade will include the installation of a Niagara Jace 9000 Global Controller, ensuring seamless integration of all devices into the Jace 9000 system.					
2	The USU's inventory of red chairs that are used in the ECC meeting rooms have for years been causing damage to the walls in the spaces because the chairs have an exterior metal frame and guests will push them against the walls. Additionally, these red chairs are falling apart and do not match the style of chair that is used in the rest of the indoor meeting and event spaces throughout the USU. The current red chair inventory is also falling apart and are becoming increasingly difficult to repair. The purchase of these chairs would allow us to dispose of the current inventory of red chairs leading to a decrease in damages to the meeting rooms, less time spent attempting to repair chairs, greatly simplifying our operations by allowing any of the indoor meeting and event space chairs to be used anywhere in the facility without worrying about the look being subpar. This would improve our largest set ups by providing better aesthetics matching chairs instead of there being different styles of chairs used throughout the set up.					
3	<p>The current USU server hosts are 8 years old and they are not compatible with the latest VMware ESXi version 8 and are currently running ESXi 7.0.3. Broadcom (VMware vendor) has announced that support for ESXi 7.0.3 will end on October 2, 2025.</p> <p>1. However, the current VDI hosts are compatible with ESXi 8 and are not affected by this support expiration. We propose upgrading the existing VDI hosts with newer hardware to enhance performance as VDI usage continues to grow across the USU and for remote work. The older VDI hosts will then be repurposed to replace the outdated server hosts, ensuring they run a supported ESXi version. This approach benefits both VDI and server infrastructures, improving performance while maintaining compatibility with future ESXi updates.</p> <p>2. This purchase supports the third-year objective of the USU's 3-Year Road to Virtualization and Mobility.</p> <p>The proposed upgrade will ensure operational sustainability for the next eight years. With the current cost of three hosts totaling \$156,338, the investment equates to approximately \$19,500 per year.</p>					

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2025-26 BUDGET MESSAGE**

EXHIBIT 5: DESIGNATED RESERVES ALLOCATION PROPOSAL

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 376,069	Salary Pool Reserve*
Employer Paid Payroll Taxes	\$ 28,769	Employer-Paid Payroll Tax Reserve**
Retirement Health Benefits Plan Funding	\$ 400,000	RHBP Funding***
Total Reserves	\$ 804,839	

*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); and salary reclassifications.

**The Employer-Paid Payroll Tax Reserve used to pay taxes on total salaries and wages is 7.65% of the \$376,069 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 2025-26 expenditure budget because the expense has already been incurred in prior fiscal years.

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2025-26 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 25-26 fall/spring USU student fee is **\$331**, and the corresponding summer fee is **\$196**.

Strategic Priorities

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.

USU STRATEGIC GOALS

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 projectscope, 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.

USU STRATEGIC GOALS

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.

Proposals

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: **June 02, 2025**

TOPIC: 2025-26 Operating Budget Proposal

ISSUE: Approval of the 2025-26 Operating Budget Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTIONS: Move to approve the 2025-26 Operating Budget Proposal with projected revenues and expenses in the amount of \$22,394,454.

FISCAL IMPACT: \$22,394,454

BACKGROUND: N/A

This action item was recommended for approval at the Finance Committee meeting on May 30, 2025.

ATTACHMENT(S):

1. 2025-26 Budget Message PowerPoint
2. 2025-26 Budget Message

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

If you have any questions, please contact:

Board Member/Committee Chair:

Vyom Pathak, Committee Chair
vyomvimalkumar.pathak.620@my.csun.edu

Heet Patel, Committee Co-Chair
heet-maulikbhai.patel.207@my.csun.edu

Staff Member:

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

**University Student Union
California State University, Northridge
2025-26 Operating Budget Proposal
Statement of Activities**

REVENUE	2024-25 Adopted Budget	2025-26 Proposed Budget	\$ Variance	% Variance
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Total Salaries & Wages	\$ 10,860,210	\$ 11,021,353	\$ 161,144	1.5%
Benefits	\$ 1,400	\$ 1,400	\$ -	0.0%
Retirement	\$ 410,000	\$ 458,395	\$ 48,395	11.8%
Workers Compensation	\$ 83,166	\$ 94,090	\$ 10,924	13.1%
Unemployment Compensation	\$ 49,124	\$ 50,846	\$ 1,722	3.5%
Insurance Benefits	\$ 1,353,503	\$ 1,481,658	\$ 128,155	9.5%
Vacation	\$ -	\$ -	\$ -	-
Post Employment Insurance	\$ 351,467	\$ 193,359	\$ (158,108)	-45.0%
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Cost of Goods Sold	\$ 27,300	\$ 34,550	\$ 7,250	26.6%
General Operating Expenses	\$ 525,850	\$ 592,969	\$ 67,119	12.8%
Supplies & Services	\$ 2,566,322	\$ 2,806,065	\$ 239,743	9.3%
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Utilities	\$ 1,263,846	\$ 1,326,684	\$ 62,838	5.0%
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Fees & Charges	\$ 255,086	\$ 283,595	\$ 28,509	11.2%
Reserves	\$ 419,017	\$ 542,200	\$ 123,183	29.4%
Grants & Scholarships	\$ 75,991	\$ 79,825	\$ 3,834	5.0%
Expendable Equipment	\$ 161,348	\$ 144,807	\$ (16,541)	-10.3%
Amortization & Depreciation	\$ 131,591	\$ 81,260	\$ (50,331)	-38.2%
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Total Operating Expenses	\$ 7,757,137	\$ 8,381,116	\$ 623,979	8.0%
Total Expenditures	\$ 21,573,848	\$ 22,394,454	\$ 820,606	3.8%
Net Surplus (Deficit)	\$ (0)	\$ (0)	\$ (0)	0.0%



Department Summary Proposed Budget 2025-26



Account Number	Description	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
REVENUE					
503401	Private Contributions	\$ -	\$ -	\$ -	-
503801	Indirect Cost Recovery	\$ 176,985	\$ 286,439	\$ 109,454	61.8%
503802	Indirect Cost Rec - Campus Svc	\$ -	\$ -	\$ -	-
503803	Indirect Cost Rec - Custodial	\$ -	\$ -	\$ -	-
503804	Indirect Cost Rec - Linen	\$ -	\$ -	\$ -	-
503805	Indirect Cost Rec - Personnel	\$ -	\$ -	\$ -	-
503806	Indirect Cost Rec - Utilities	\$ -	\$ -	\$ -	-
503807	Equipment Recovery Income	\$ 1,190	\$ 1,330	\$ 140	11.8%
504830	Sales - Brunch	\$ -	\$ -	\$ -	-
504838	Member Discounts	\$ -	\$ -	\$ -	-
508892	Investment Income Realized G L	\$ -	\$ -	\$ -	-
508894	Investment Income Unrlized G L	\$ -	\$ -	\$ -	-
508897	Interest Income Bank	\$ 116,638	\$ 160,000	\$ 43,362	37.2%
570906	Transfers In from University	\$ -	\$ -	\$ -	-
580003	Gain/Loss on Disp Fixed Assets	\$ -	\$ -	\$ -	-
580850	Rental Income - Equipment	\$ 85,000	\$ 85,000	\$ -	0.0%
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	\$ 866,274	\$ 12,095	1.4%
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	\$ 13,850	\$ 900	6.9%
580864	Rental Income-Towels	\$ 6,800	\$ 6,075	\$ (725)	-10.7%
580865	Pool Pass Fee	\$ 6,535	\$ -	\$ (6,535)	-100.0%
580866	Program Income	\$ -	\$ -	\$ -	-
580867	Fitness Program Income	\$ 30,237	\$ 19,862	\$ (10,375)	-34.3%
580868	Personal Training Prog Income	\$ 25,000	\$ 25,000	\$ -	0.0%
580869	Summer & Sports Camp Income	\$ 697,986	\$ 788,530	\$ 90,544	13.0%
580870	Intramurals Income	\$ 17,250	\$ 17,305	\$ 55	0.3%
580872	Membership Income	\$ 391,308	\$ 448,049	\$ 56,741	14.5%
580873	Guest Pass Income	\$ 43,100	\$ 43,825	\$ 725	1.7%
580874	Fee Income	\$ -	\$ -	\$ -	-
580875	Fee Refund	\$ -	\$ -	\$ -	-
580878	Miscellaneous Income	\$ 5,000	\$ 5,000	\$ -	0.0%
580883	Rental Income - Non Operating	\$ 2,000	\$ 2,000	\$ -	0.0%
580885	Sales - Non Taxable	\$ -	\$ -	\$ -	-
580886	Sales - Taxable	\$ 19,769	\$ 27,000	\$ 7,231	36.6%
580888	Commission Income	\$ 51,778	\$ 47,694	\$ (4,084)	-7.9%
580898	Cash Overages/Shortages	\$ -	\$ -	\$ -	-
580900	Other Income - Taxable	\$ -	\$ -	\$ -	-
580910	Student Union Fees	\$ 18,622,299	\$ 19,221,302	\$ 599,003	3.2%
580916	Grant Revenue	\$ 407,844	\$ 329,919	\$ (77,925)	-19.1%
	Total Revenue	\$ 21,573,848	\$ 22,394,454	\$ 820,606	3.8%



Department Summary Proposed Budget 2025-26



Account Number	Description	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
EXPENSES					
601120	Hourly	\$ 516,701	\$ 436,115	\$ (80,586)	-15.6%
601300	Support Staff Salaries	\$ 6,555,566	\$ 6,462,879	\$ (92,686)	-1.4%
601303	Student Assistant	\$ 3,787,943	\$ 4,122,359	\$ 334,416	8.8%
603005	Retirement	\$ 410,000	\$ 458,395	\$ 48,395	11.8%
603007	Workers Compensation	\$ 83,166	\$ 94,090	\$ 10,924	13.1%
603010	Unemployment Compensation	\$ 49,124	\$ 50,846	\$ 1,722	3.5%
603030	Insurance Benefits	\$ 1,353,503	\$ 1,481,658	\$ 128,155	9.5%
603031	Vacation	\$ -	\$ -	\$ -	-
603032	Sick Accrual Payout	\$ -	\$ -	\$ -	-
603121	Post Employment Insurance	\$ 351,467	\$ 193,359	\$ (158,108)	-45.0%
603890	Benefits Tsfrd - Pooled	\$ 1,400	\$ 1,400	\$ -	0.0%
603895	Payroll Taxes	\$ 674,919	\$ 639,305	\$ (35,614)	-5.3%
603896	Staff Enrichment Reimbursement	\$ 32,922	\$ 72,932	\$ 40,010	121.5%
Subtotal Salaries & Benefits		\$ 13,816,712	\$ 14,013,338	\$ 196,626	1%
601844	Interpreters	\$ -	\$ -	\$ -	-
604892	Communications-Cell Phones	\$ 132,640	\$ 131,616	\$ (1,024)	-0.8%
605001	Electricity	\$ 834,021	\$ 885,628	\$ 51,607	6.2%
605002	Gas	\$ 222,135	\$ 192,520	\$ (29,615)	-13.3%
605004	Water	\$ 75,050	\$ 116,921	\$ 41,870	55.8%
606004	Travel	\$ 239,005	\$ 206,340	\$ (32,665)	-13.7%
607033	Capital-Construction Other	\$ 11,250	\$ 11,250	\$ -	0.0%
609005	Oth Student Scholarships/Grants	\$ 75,991	\$ 79,825	\$ 3,834	5.0%
613001	Contractual Services	\$ 394,232	\$ 311,680	\$ (82,552)	-20.9%
613010	Audit Services	\$ 44,165	\$ 49,905	\$ 5,740	13.0%
613804	Technology Contractual Svcs	\$ 240,267	\$ 260,131	\$ 19,864	8.3%
613805	Legal Services	\$ 22,000	\$ 22,000	\$ -	0.0%
613807	Management Services	\$ -	\$ -	\$ -	-
613808	Personnel Services	\$ 40,567	\$ 42,244	\$ 1,677	4.1%
613809	Payroll Services	\$ 80,804	\$ 83,109	\$ 2,305	2.9%
613810	Security	\$ -	\$ -	\$ -	-
613815	Pest Control Services	\$ 12,200	\$ 13,760	\$ 1,560	12.8%
613816	Sanitation Services	\$ 65,000	\$ 106,356	\$ 41,356	63.6%
616802	Desk/Lap/Peripherals under \$5k	\$ 40,500	\$ 40,500	\$ -	0.0%
616816	Software License Fees	\$ 39,486	\$ 35,144	\$ (4,342)	-11.0%
617805	Parking	\$ 10,457	\$ 11,221	\$ 764	7.3%
619801	Equipment Less \$5k	\$ 120,848	\$ 104,307	\$ (16,541)	-13.7%
660001	Postage and Freight	\$ 3,210	\$ 3,150	\$ (60)	-1.9%
660002	Printing	\$ -	\$ -	\$ -	-
660008	Interest Charges-Others	\$ -	\$ -	\$ -	-
660009	Training Professional Development	\$ 154,418	\$ 160,815	\$ 6,397	4.1%
660010	Insurance Premium Expense	\$ 189,304	\$ 231,743	\$ 42,439	22.4%
660017	Advertising & Promo Publications	\$ 7,252	\$ 3,488	\$ (3,765)	-51.9%
660040	Bad Debt Expense	\$ -	\$ -	\$ -	-
660061	Building Maintenance	\$ 83,913	\$ 101,447	\$ 17,534	20.9%
660062	Custodial Services	\$ 1,297,052	\$ 1,347,889	\$ 50,837	3.9%
660094	Depreciation on Leasehold Impr	\$ 27,556	\$ 25,014	\$ (2,542)	-9.2%
660095	Depreciation on Equipment	\$ 104,035	\$ 56,246	\$ (47,789)	-45.9%
660098	Depreciation on Intangible Assets	\$ -	\$ -	\$ -	-
660552	COS - Non Food	\$ 27,300	\$ 34,550	\$ 7,250	26.6%
660805	Books	\$ 300	\$ 300	\$ -	0.0%
660807	Subscription	\$ 51,597	\$ 56,787	\$ 5,191	10.1%
660810	Workshops & Conference Fees	\$ 79,315	\$ 51,323	\$ (27,992)	-35.3%
660812	Other Rentals	\$ 29,920	\$ 29,920	\$ -	0.0%
660813	Hospitality	\$ 7,690	\$ 33,700	\$ 26,010	338.2%
660814	Building Supplies	\$ 197,833	\$ 195,326	\$ (2,507)	-1.3%
660815	Custodial Supplies	\$ 53,000	\$ 53,000	\$ (0)	0.0%
660818	Program Food Costs	\$ 116,242	\$ 125,571	\$ 9,329	8.0%
660825	Equipment Repairs	\$ 205,690	\$ 229,267	\$ 23,577	11.5%



Department Summary Proposed Budget 2025-26

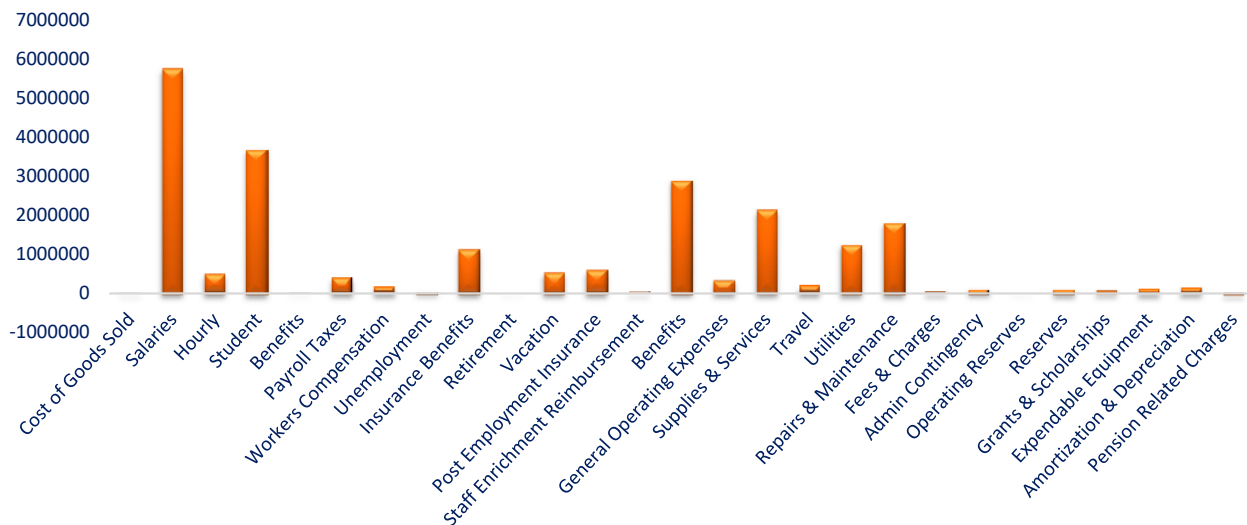


Account Number	Description	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
660826	R & M Sports & Fitness Equipment	\$ 43,110	\$ 50,785	\$ 7,675	17.8%
660829	Licensing Fees	\$ 4,317	\$ 21,239	\$ 16,922	392.0%
660831	Handling Fees	\$ -	\$ -	\$ -	-
660834	University Dept Support	\$ 208,500	\$ 216,250	\$ 7,750	3.7%
660835	Taxes & Licenses	\$ 3,326	\$ 3,600	\$ 274	8.2%
660841	Program Costs	\$ 821,647	\$ 986,314	\$ 164,667	20.0%
660842	Recruitment	\$ 33,650	\$ 18,650	\$ (15,000)	-44.6%
660880	Memberships	\$ 23,935	\$ 25,410	\$ 1,475	6.2%
660883	Credit Card Processing Fees	\$ 37,865	\$ 41,666	\$ 3,801	10.0%
660884	Bank Charges and NSF	\$ 1,078	\$ 840	\$ (238)	-22.1%
660901	Office Supplies	\$ 39,893	\$ 38,200	\$ (1,693)	-4.2%
660902	Computer Supplies	\$ 73,706	\$ 78,149	\$ 4,443	6.0%
660903	COVID Operational Supp & Svcs	\$ -	\$ -	\$ -	-
660905	Operational Supplies	\$ 123,331	\$ 173,616	\$ 50,284	40.8%
660906	Operational Supplies EE Uniform	\$ 42,639	\$ 48,744	\$ 6,105	14.3%
660907	Operational Supplies - Towels	\$ 22,666	\$ 25,395	\$ 2,729	12.0%
660913	Marketing	\$ 62,750	\$ 64,250	\$ 1,500	2.4%
660915	Professional Services	\$ 345,210	\$ 384,190	\$ 38,980	11.3%
660920	Subcontractor Svcs-University	\$ 70,836	\$ 95,208	\$ 24,372	34.4%
660960	R & M - Outdoor Pools	\$ 51,984	\$ 51,984	\$ -	0.0%
660961	R & M - Outdoor Field	\$ 8,000	\$ 16,000	\$ 8,000	100.0%
660966	Referendum Expense	\$ -	\$ -	\$ -	-
660967	Penalties-Late Fees	\$ -	\$ -	\$ -	-
660968	Admin Contingency	\$ 419,017	\$ 542,200	\$ 123,183	29.4%
660971	Operating Reserves	\$ -	\$ -	\$ -	-
660978	Tuition-Books	\$ -	\$ -	\$ -	-
660997	Post-Retirement Expense	\$ (16,567)	\$ 54,434	\$ 71,001	-428.6%
Subtotal Operating Expenditures		\$ 7,757,137	\$ 8,381,116	\$ 623,979	8.0%
Total Expenditures		\$ 21,573,848	\$ 22,394,454	\$ 820,606	3.8%
Net Financial Activity		\$ (0.00)	\$ (0)	\$ (0)	0.00%

University Student Union
2025-26 Operating Budget Proposal
By Expenditure Category

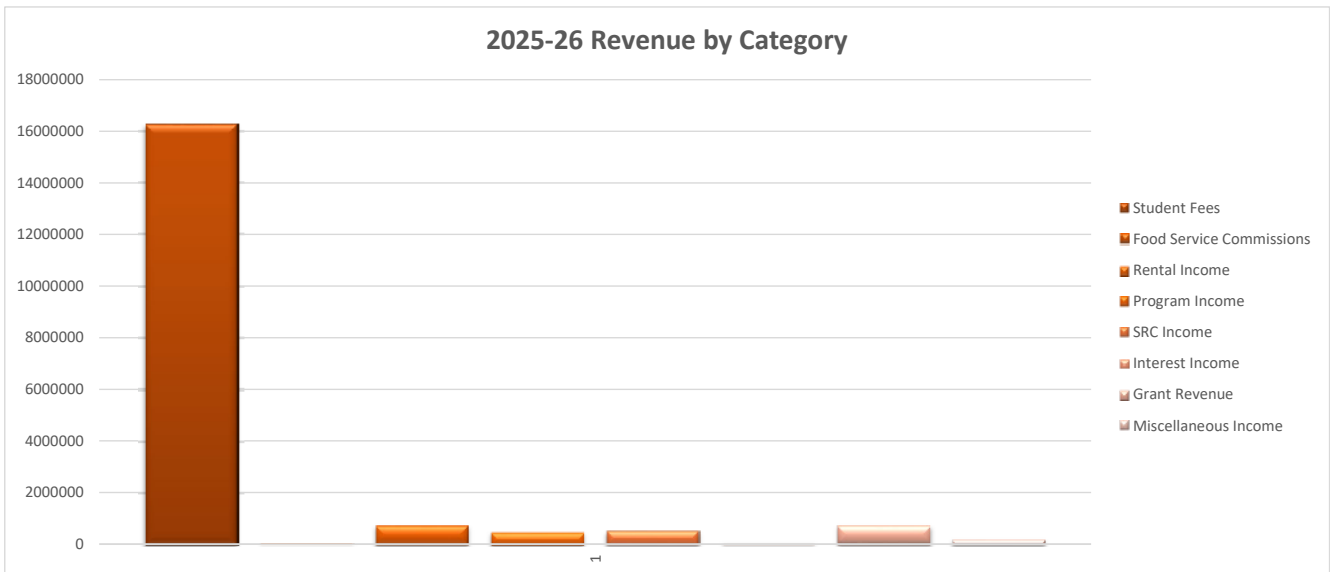
Expenditure Category	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance \$	Variance %
Cost of Goods Sold	\$ 27,300	\$ 34,550.00	\$ 7,250	26.6%
Salaries	\$ 6,555,566	\$ 6,462,879	\$ (92,686)	-1.4%
Hourly	\$ 516,701	\$ 436,115	\$ (80,586)	-15.6%
Student	\$ 3,787,943	\$ 4,122,359	\$ 334,416	8.8%
Benefits	\$ 2,956,502	\$ 2,991,985	\$ 35,483	1.2%
General Operating Expenses	\$ 525,850	\$ 592,969	\$ 67,119	12.8%
Supplies & Services	\$ 2,566,322	\$ 2,806,065	\$ 239,743	9.3%
Travel	\$ 318,320	\$ 257,663	\$ (60,657)	-19.1%
Utilities	\$ 1,263,846	\$ 1,326,684	\$ 62,838	5.0%
Repairs & Maintenance	\$ 2,029,033	\$ 2,177,064	\$ 148,031	7.3%
Fees & Charges	\$ 255,086	\$ 283,595	\$ 28,509	11.2%
Reserves	\$ 419,017	\$ 542,200	\$ 123,183	29.4%
Grants & Scholarships	\$ 75,991	\$ 79,825	\$ 3,834	5.0%
Expendable Equipment	\$ 161,348	\$ 144,807	\$ (16,541)	-10.3%
Amortization & Depreciation	\$ 131,591	\$ 81,260	\$ (50,331)	-38.2%
Pension Related Charges	\$ (16,567)	\$ 54,434	\$ 71,001	-428.6%
Total Expenditures	\$ 21,573,848	\$ 22,394,454	\$ 820,606	3.8%

2024-25 Expenditures by Category



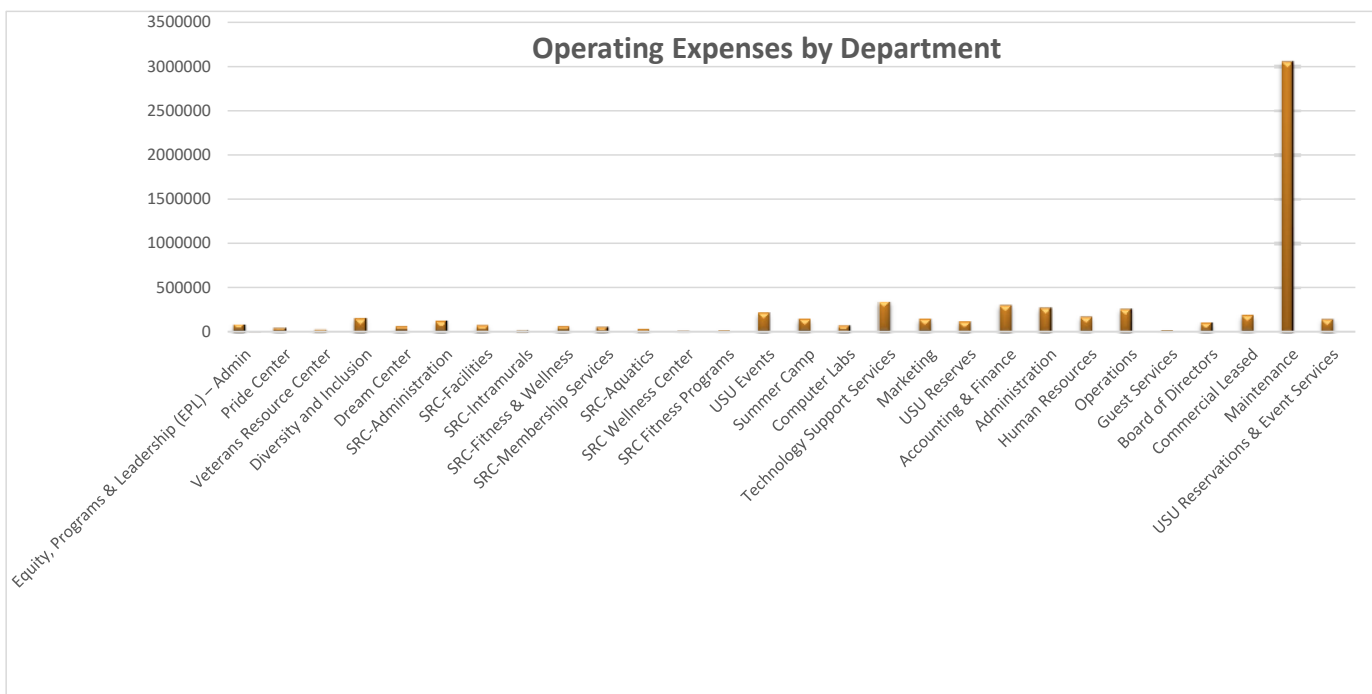
University Student Union
2025-26 Operating Budget Proposal
By Revenue Category

Revenue Category	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance \$	Variance %
Student Fees	\$ 18,622,299	\$ 19,221,302	\$ 599,003	3.2%
Food Service Commissions	\$ 51,778	\$ 47,694	\$ (4,084)	-7.9%
Rental Income	\$ 942,369	\$ 954,604	\$ 12,235	1.3%
Summer Camp Revenue	\$ 697,986	\$ 788,530	\$ 90,544	13.0%
SRC Income	\$ 552,949	\$ 600,966	\$ 48,017	8.7%
Interest Income	\$ 116,638	\$ 160,000	\$ 43,362	37.2%
Grant Revenue	\$ 407,844	\$ 329,919	\$ (77,925)	-19.1%
Miscellaneous Income	\$ 181,985	\$ 291,439	\$ 109,454	60.1%
Total Revenues	\$ 21,573,848	\$ 22,394,454	\$ 820,606	3.8%



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

Department	Description	2024-25 Adopted Budget	2025-26 Proposed Budget	\$ Variance	% Variance
31010	Equity, Programs & Leadership (EPL) – Admin	\$ 824,949	\$ 727,737	\$ (97,212)	-11.8%
31020	Pride Center	\$ 383,240	\$ 429,182	\$ 45,942	12.0%
31030	Veterans Resource Center	\$ 328,759	\$ 379,656	\$ 50,897	15.5%
31040	Equity, Diversity, & Inclusion	\$ 329,017	\$ 332,722	\$ 3,705	1.1%
31050	Dream Center	\$ 354,045	\$ 412,767	\$ 58,722	16.6%
31070	SRC-Administration	\$ 417,883	\$ 449,005	\$ 31,122	7.4%
31071	SRC-Facilities	\$ 493,161	\$ 537,264	\$ 44,103	8.9%
31072	SRC-Intramurals	\$ 349,983	\$ 389,202	\$ 39,219	11.2%
31073	SRC-Fitness	\$ 1,056,918	\$ 1,080,738	\$ 23,820	2.3%
31074	SRC-Membership Services	\$ 587,819	\$ 605,794	\$ 17,975	3.1%
31075	SRC-Aquatics	\$ 619,318	\$ 564,968	\$ (54,350)	-8.8%
31076	SRC Wellness Center	\$ 394,252	\$ 403,922	\$ 9,670	2.5%
31077	SRC Fitness	\$ -	\$ -	\$ -	-
31090	USU Events	\$ 757,727	\$ 789,939	\$ 32,212	4.3%
31250	Summer Camp	\$ 541,009	\$ 595,155	\$ 54,146	10.0%
31300	Computer Labs	\$ 292,689	\$ 298,965	\$ 6,276	2.1%
31350	Technology Support Services	\$ 790,619	\$ 824,745	\$ 34,126	4.3%
31600	Marketing	\$ 1,027,877	\$ 942,456	\$ (85,421)	-8.3%
32080	USU Reserves	\$ 1,016,474	\$ 947,038	\$ (69,436)	-6.8%
33010	Accounting & Finance	\$ 1,421,008	\$ 1,491,648	\$ 70,640	5.0%
33020	Administration	\$ 1,192,674	\$ 1,225,889	\$ 33,215	2.8%
33030	Human Resources	\$ 919,211	\$ 961,134	\$ 41,924	4.6%
33040	Operations	\$ 566,812	\$ 604,940	\$ 38,128	6.7%
33050	Guest Services	\$ 108,763	\$ 96,469	\$ (12,294)	-11.3%
33060	Valera NEST	\$ -	\$ 292,534	\$ 292,534	-
33080	Board of Directors	\$ 427,658	\$ 394,026	\$ (33,632)	-7.9%
33200	Commercial Leased	\$ 197,223	\$ 173,511	\$ (23,713)	-12.0%
35030	Maintenance	\$ 4,433,408	\$ 4,658,485	\$ 225,077	5.1%
35050	USU Reservations & Event Services	\$ 1,741,350	\$ 1,784,564	\$ 43,214	2.5%
	Total Expenses	\$ 21,573,848	\$ 22,394,454	\$ 820,606	3.8%



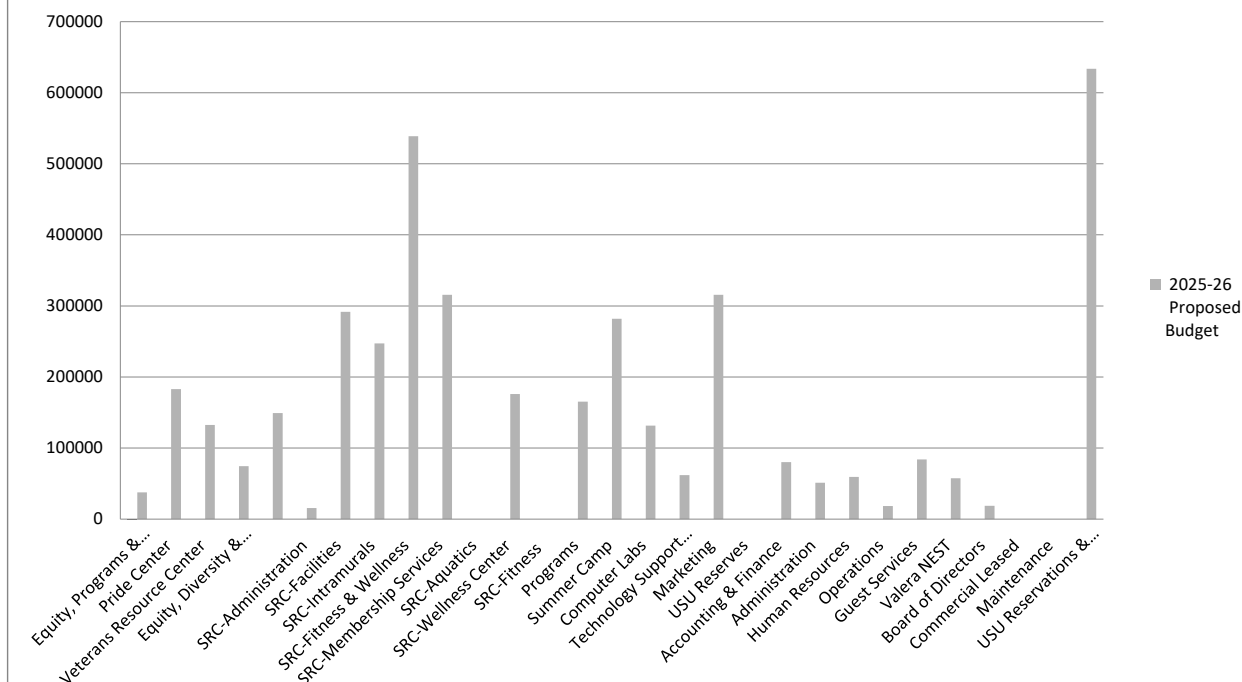
**University Student Union
Operating Budget Proposal
Expenditures by Department**

Department	Description	2024-25 Adopted Budget	2024-25 Proposed Budget	\$ Variance	% Variance
31010	Equity, Programs & Leadership (EPL) – Admin	\$ 824,949	\$ 727,737	\$ (97,212)	-11.8%
31020	Pride Center	\$ 383,240	\$ 429,182	\$ 45,942	12.0%
31030	Veterans Resource Center	\$ 328,759	\$ 379,656	\$ 50,897	15.5%
31040	Equity, Diversity, & Inclusion	\$ 329,017	\$ 332,722	\$ 3,705	1.1%
31050	Dream Center	\$ 354,045	\$ 412,767	\$ 58,722	16.6%
31070	SRC-Administration	\$ 417,883	\$ 449,005	\$ 31,122	7.4%
31071	SRC-Facilities	\$ 493,161	\$ 537,264	\$ 44,103	8.9%
31072	SRC-Intramurals	\$ 349,983	\$ 389,202	\$ 39,219	11.2%
31073	SRC-Fitness	\$ 1,056,918	\$ 1,080,738	\$ 23,820	2.3%
31074	SRC-Membership Services	\$ 587,819	\$ 605,794	\$ 17,975	3.1%
31075	SRC-Aquatics	\$ 619,318	\$ 564,968	\$ (54,350)	-8.8%
31076	SRC Wellness Center	\$ 394,252	\$ 403,922	\$ 9,670	2.5%
31090	USU Events	\$ 757,727	\$ 789,939	\$ 32,212	4.3%
31250	Summer Camp	\$ 541,009	\$ 595,155	\$ 54,146	10.0%
31300	Computer Labs	\$ 292,689	\$ 298,965	\$ 6,276	2.1%
31350	Technology Support Services	\$ 790,619	\$ 824,745	\$ 34,126	4.3%
31600	Marketing	\$ 1,027,877	\$ 942,456	\$ (85,421)	-8.3%
32080	USU Reserves	\$ 1,016,474	\$ 947,038	\$ (69,436)	-6.8%
33010	Accounting & Finance	\$ 1,421,008	\$ 1,491,648	\$ 70,640	5.0%
33020	Administration	\$ 1,192,674	\$ 1,225,889	\$ 33,215	2.8%
33030	Human Resources	\$ 919,211	\$ 961,134	\$ 41,924	4.6%
33040	Operations	\$ 566,812	\$ 604,940	\$ 38,128	6.7%
33050	Guest Services	\$ 108,763	\$ 96,469	\$ (12,294)	-11.3%
33060	Valera NEST	\$ -	\$ 292,534	\$ 292,534	-
33080	Board of Directors	\$ 427,658	\$ 394,026	\$ (33,632)	-7.9%
33200	Commercial Leased	\$ 197,223	\$ 173,511	\$ (23,713)	-12.0%
35030	Maintenance	\$ 4,433,408	\$ 4,658,485	\$ 225,077	5.1%
35050	USU Reservations & Event Services	\$ 1,741,350	\$ 1,784,564	\$ 43,214	2.5%
	Total Expenses	\$ 21,573,848	\$ 22,394,454	\$ 820,606	3.8%

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

Department	Description	2024-25 Adopted Budget	2025-26 Proposed Budget	\$ Variance	% Variance
31010	Equity, Programs & Leadership (EPL) – Admin	\$ 61,777	\$ 37,690	\$ (24,087)	-39.0%
31020	Pride Center	\$ 146,315	\$ 182,943	\$ 36,628	25.0%
31030	Veterans Resource Center	\$ 127,442	\$ 132,629	\$ 5,187	4.1%
31040	Equity, Diversity & Inclusion	\$ 72,048	\$ 74,654	\$ 2,606	3.6%
31050	DREAM center	\$ 144,065	\$ 149,359	\$ 5,294	3.7%
31070	SRC-Administration	\$ 12,982	\$ 15,641	\$ 2,659	20.5%
31071	SRC-Facilities	\$ 278,873	\$ 291,667	\$ 12,794	4.6%
31072	SRC-Intramurals	\$ 222,888	\$ 247,236	\$ 24,348	10.9%
31073	SRC-Fitness & Wellness	\$ 484,489	\$ 538,955	\$ 54,466	11.2%
31074	SRC-Membership Services	\$ 311,796	\$ 315,535	\$ 3,739	1.2%
31075	SRC-Aquatics	\$ -	\$ -	\$ -	-
31076	SRC-Wellness Center	\$ 170,983	\$ 175,991	\$ 5,008	2.9%
31077	SRC-Fitness	\$ -	\$ -	\$ -	-
31090	Programs	\$ 151,226	\$ 165,254	\$ 14,028	9.3%
31250	Summer Camp	\$ 252,126	\$ 282,075	\$ 29,949	11.9%
31300	Computer Labs	\$ 139,221	\$ 131,539	\$ (7,682)	-5.5%
31350	Technology Support Services	\$ 52,089	\$ 61,856	\$ 9,767	18.8%
31600	Marketing	\$ 295,887	\$ 315,700	\$ 19,813	6.7%
32080	USU Reserves	\$ -	\$ -	\$ -	-
33010	Accounting & Finance	\$ 76,361	\$ 80,278	\$ 3,917	5.1%
33020	Administration	\$ 49,639	\$ 51,281	\$ 1,643	3.3%
33030	Human Resources	\$ -	\$ 59,470	\$ 59,470	-
33040	Operations	\$ 16,119	\$ 18,341	\$ 2,222	13.8%
33050	Guest Services	\$ 82,765	\$ 84,134	\$ 1,368	1.7%
33060	Valera NEST	\$ -	\$ 57,455	\$ 57,455	-
33080	Board of Directors	\$ 17,881	\$ 18,845	\$ 964	5.4%
33200	Commercial Leased	\$ -	\$ -	\$ -	-
35030	Maintenance	\$ -	\$ -	\$ -	-
35050	USU Reservations & Event Services	\$ 620,971	\$ 633,832	\$ 12,861	2.1%
Total Student Wages		\$ 3,787,943	\$ 4,122,359	\$ 334,416	8.8%

Student Wages



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

Department	Dept Description	Proposed Student Assistants	Proposed Student Hours	Proposed Student Wages	Avg. Hourly/Rate
31010	Equity, Programs & Leadership (EPL) – Admin	2	2,080	\$ 37,690	\$ 18.12
31020	Pride Center	12	9,988	\$ 182,943	\$ 18.32
31030	Veterans Resource Center	8	7,252	\$ 132,629	\$ 18.29
31040	Equity, Diversity & Inclusion	8	4,120	\$ 74,654	\$ 18.12
31050		8	8,160	\$ 149,359	\$ 18.30
31070	SRC-Administration	1	840	\$ 15,641	\$ 18.62
31071	SRC-Facilities	25	15,793	\$ 291,667	\$ 18.47
31072	SRC-Intramurals	55	13,620	\$ 247,236	\$ 18.15
31073	SRC-Fitness	42	26,067	\$ 538,955	\$ 20.68
31074	SRC-Membership Services	25	17,215	\$ 315,535	\$ 18.33
31075	SRC-Aquatics	-	-	\$ -	\$ -
31076	SRC-Wellness Center	19	9,593	\$ 175,991	\$ 18.35
31090	Programs	8	9,120	\$ 165,254	\$ 18.12
31250	Summer Camp	83	15,633	\$ 282,075	\$ 18.04
31300	Computer Labs	11	7,222	\$ 131,539	\$ 18.21
31350	Technology Support Services	3	3,322	\$ 61,856	\$ 18.62
31600	Marketing	18	17,255	\$ 315,700	\$ 18.30
33010	Accounting & Finance	4	4,400	\$ 80,278	\$ 18.25
33020	Administration	3	2,784	\$ 51,281	\$ 18.42
33030	Human Resources	3	2,188	\$ 59,470	\$ -
33040	Operations	1	985	\$ 18,341	\$ 18.62
33050	Guest Services	8	4,653	\$ 84,134	\$ 18.08
33060	The Valera NEST	8	3,194	\$ 57,455	\$ 17.99
33080	Board of Directors	1	1,040	\$ 18,845	\$ -
33200	Commercial Leased	-	-	\$ -	\$ -
35030	Facilities Maintenance	-	-	\$ -	\$ -
35050	USU Reservations & Event Services	51	34,528	\$ 633,832	\$ 18.36
Total Student Hours & Wages		407	221,052	\$ 4,122,360	\$ 18.65

UNIVERSITY STUDENT UNION 2025-26 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND ACCOUNT																														
		2025-26	31010	31020	31030	31040	31050	31070	31071	31072	31073	31074	31075	31076	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33050	33060	33080	33200	35030	35050
Account	Description	Proposed Budget	Equity, Programs & Leadership (EPL) – Admin	Pride Center	VRC	Equity, Diversity, & Inclusion	Dream Center	SRC Admin	SRC Facilities	SRC Intramurals	SRC Fitness	SRC Membership Services	SRC Aquatics	SRC Wellness Center	USU Events	Summer Camp	Computer Labs	Technology Support Services	Marketing	Reserves	Accounting & Finance	Administration	Human Resources	Operations	Guest Services	Valera Nest	Board of Directors	Commercial Leased	Maintenance	USU RES
613810	Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
613815	Pest Control Services	13,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,760	-
613816	Sanitation Services	106,356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106,356	-
616802	Desk/Lap/Peripherals under \$5k	40,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,500	-	-	-	-	-	-	-	-	-	-	-	-
616816	Software License Fees	35,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
619805	Parking	11,221	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	612	-	-	-	-	-	32,532
619801	Equipment Less \$5k	104,307	-	-	-	-	-	-	15,600	-	30,677	8,300	2,380	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	3,221	4,500
660001	Postage and Freight	3,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,900	250	-	-	1,000	-	-	-	42,500
660002	Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660008	Interest Charges-Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660009	Training Professional Development	160,815	7,750	1,500	1,500	8,600	1,500	18,968	400	560	1,700	400	9,850	-	1,735	-	1,210	1,737	1,060	-	2,400	4,115	63,550	5,970	-	1,750	21,800	-	360	2,400
660010	Insurance Premium Expense	231,743	-	-	-	-	-	86,774	-	-	-	-	-	-	-	1,735	-	-	-	-	-	128,716	-	-	-	-	-	14,018	-	500
660017	Advertising & Promo Publications	3,488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,488	-	-	-	-	-	-	-	-	-	-	-
660040	Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660061	Building Maintenance	101,447	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101,447	-
660062	Custodial Services	1,347,889	-	-	-	-	-	-	-	-	-	-	-	-	-	8,849	-	-	-	-	-	-	-	-	-	-	-	43,691	1,295,349	-
660094	Depreciation on Leasehold Impr	25,014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,014	-	-	-	-	-	-	-	-	-
660095	Depreciation on Equipment	56,246	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,246	-	-	-	-	-	-	-	-	-
660098	Depreciation on Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660552	COS - Non Food	34,550	-	-	-	-	-	-	-	-	-	27,550	-	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660805	Books	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	-	-	-	-	-	-	-
660807	Subscription	56,787	-	1,978	1,716	510	1,574	-	-	-	1,368	-	-	453	1,110	-	-	213	26,789	-	2,754	239	2,746	1,650	-	-	120	-	13,567	-
660810	Workshops & Conference Fees	51,323	-	-	-	-	-	10,602	-	1,900	3,024	-	210	500	-	1,400	-	-	-	-	-	32,687	1,000	-	-	-	-	-	-	-
660812	Other Rentals	29,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,420	-	-	-	-	-	-	-	-	-	-	4,500	-
660813	Hospitality	33,700	-	500	550	-	500	500	-	-	-	-	250	-	-	-	-	-	-	-	-	1,000	250	6,150	-	22,500	1,500	-	-	-
660814	Building Supplies	195,326	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195,326	-
660815	Custodial Supplies	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	358	-	-	-	-	-	-	-	-	-	-	1,768	-	50,874	-
660818	Program Food Costs	125,571	-	-	-	-	-	-	-	-	-	-	-	-	-	125,571	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660825	Equipment Repairs	229,267	-	-	-	-	-	-	38,900	-	-	-	-	1,000	-	-	12,288	36,503	-	-	-	-	-	2,000	-	1,000	-	-	126,576	11,000
660826	R & M Sports & Fitness Equipment	50,785	-	-	-	-	-	-	19,185	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,600	-
660829	Licensing Fees	21,239	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,500	-	-	-	-	5,739	-
660831	Handling Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660834	University Dept Support	216,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500	-	-	-	-	168,750	40,000	-	-
660835	Taxes & Licenses	3,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,600	-	-	-	-	-	-	-	-	-
660841	Program Costs	986,314	124,000	40,805	41,515	53,000	40,800	-	-	4,400	10,200	-	21,805	10,000	343,700	99,176	-	-	52,500	-	-	1,670	28,500	18,928	315	85,000	10,000	-	-	-
660842	Recruitment	18,650	-	-	-	-	-	-	-	-	-	-	-	-	-	3,650	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-
660880	Memberships	25,410	1,350	1,170	-	160	-	4,054	-	-	1,000	-	-	-	1,800	2,547	-	-	-	-	1,200	10,306	1,670	153	-	-	-	-	-	-
660883	Credit Card Processing Fees	41,666	-	-	-	-	-	-	-	-	-	13,431	-	266	-	18,506	-	-	-	-	4,565	-	-	-	-	-	-	-	-	4,898
660884	Bank Charges and NSF	840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	840	-	-	-	-	-	-	-	-	-
660901	Office Supplies	38,200	500	1,000	1,150	500	650	300	100	-	500	100	150	100	750	-	-	-	1,000	-	400	25,500	-	2,500	400	1,000	200	-	400	1,000
660902	Computer Supplies	78,149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59,400	7,900	10,849	-	-	-	-	-	-	-	-	-	-	-
660903	COVID Operational Supp & Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660905	Operational Supplies	173,616	-	-	-	-	20,000	650	14,700	4,500	45,596	3,050	1,145	2,872	-	-	3,563	7,100	-	-	-	-	-	9,000	-	25,000	-	-	18,440	18,000
660906	Operational Supplies EE Uniform	48,744	750	1,350	1,000	500	1,500	945	2,050	3,500	5,437	1,350	3,455	2,284	1,500	-	-	467	-	-	-	-	-	-	6,542	1,800	-	-	14,314	-
660907	Operational Supplies - Towels	25,395	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,560	-
660913	Marketing	64,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64,250	-	-	-	-	-	-	-	-	-	-	-
660915	Professional Services	384,190	-	-	-	-	-	-	-	-	-	-	-	-	-	720	-	-	-	-	29,610	28,800	5,760	319,300	-	-	-	-	-	-
660920	Subcontractor Svcs-University	95,208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,208	-
660960	R & M - Outdoor Pools	51,984	-	-	-	-	-	-	-	-	-	-	2,545	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660961	R & M - Outdoor Field	16,000	-	-	-	-	-	-	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660966	Referendum Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660967	Penalties-Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660968	Admin Contingency	542,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	542,200	-	-	-	-	-	-	-	-	-	-
660971	Operating Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660978	Tuition-Books	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660997	Post-Retirement Expense	54,434	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,434	-	-	-	-	-	-	-	-	-
Subtotal Operating Expenditures		\$ 8,381,116	\$ 135,350	\$ 48,928	\$ 48,231	\$ 63,270	\$ 68,274	\$ 159,879	\$ 133,110	\$ 18,500	\$ 119,724	\$ 86,812	\$ 44,074	\$ 24,725	\$ 350,848	\$ 289,874	\$ 76,928	\$ 378,064	\$ 159,936	\$ 542,200	\$ 385,756	\$ 386,692	\$ 199,099	\$ 388,613	\$ 7,257	\$ 142,278	\$ 282,195	\$ 173,511	\$ 3,444,657	\$ 222,330
Total Expenditures		\$ 22,394,454	\$ 727,737	\$ 429,182	\$ 379,656	\$ 332,722	\$ 412,767	\$ 449,005	\$ 537,264	\$ 389,202	\$ 1,080,738	\$ 605,794	\$ 564,968	\$ 403,922	\$ 789,939	\$ 595,155	\$ 298,96													

UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
FINANCE COMMITTEE

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: May 05, 2025

TOPIC: 2025-26 Capital Outlay Allocation Proposal

ISSUE: Approval of the 2025-26 Capital Outlay Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Motion to approve the 2025-26 Capital Outlay Allocation Proposal as presented.

FISCAL IMPACT: \$41,672

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.

This action item was recommended for approval at the Finance Committee meeting on April 25, 2025

ATTACHMENT(S):

1. 2025-26 Capital Outlay Allocation Proposal

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

If you have questions, please contact:

Board Member/Committee Chair

Vyom Pathak, Committee Chair
vyom-vialkumar.pathak.620@my.csun.edu

Heet Patel, Committee Co-Chair
heet-maulikbhai.patel.207@my.csun.edu

Staff Member:

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

**University Student Union
Capital Outlay Allocation Requests
2025-26**

Project No.	Dept No.	Dept Name	Requestor Name	Item Description	Fixed Asset Type	Base Cost	Contingency	Total Cost
1	31050	USU RES	Chris Jensen	Northridge Center Speakers	Equipment	\$ 26,141	\$ 2,614	\$ 28,755
2	33040	Operations	S. Liu	Plaza del Sol Performance Hall Lighting Upgrades	Equipment	\$ 11,743	\$ 1,174	\$ 12,917
Total						\$ 37,884	\$ 3,788	\$ 41,672

JUSTIFICATIONS

1	This is a purchase for new speakers for the Northridge Center. The system is based on the same equipment that is in the Grand Salon. The Northridge Center is a tricky space for audio as it has a wide angle of coverage needed and is extremely reverberant. Due to the ceiling heights of the Valley Rooms a permanently flown system would not work well. This system will be comprised of equipment by L'Acoustics using their Syva family of products. Syva is designed for wide angle and low deployment on the ground keeping audio off the ceiling helping with reverberance. This is an advantage as most speakers are inherently designed to be deployed several feet above the audience, with the general rule that higher is typically better. L'Acoustics approaches their products as a full system meaning their digital signal processing(DSP) and amplifiers are required for proper usage. The quote includes all components needed, however not all items are over \$5,000.
2	The current lighting board has needed quite a bit of maintenance the last two years in order to remain functional. And as we work to begin upgrading all of the lighting inventory to LED, this new console is absolutely critical to being able to fully maximize the lighting capabilities of the venue. California law requires that all public facilities upgrade to energy efficient LED lighting. This is the beginning of the work to comply with our theatrical lighting.

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: **May 05, 2025**

TOPIC: 2025-26 Major Purchases, Repairs, & Replacements Allocation Proposal

ISSUE: Approval of the 2025-26 Major Purchases, Repairs, & Replacements Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Motion to approve the 2025-26 Major Purchases, Repairs, & Replacements Allocation Proposal as presented.

FISCAL IMPACT: \$423,410

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 action item was recommended for approval at the Finance Committee meeting on April 25, 2025.

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

ATTACHMENT(S):

1. 2025-26 Major Purchases, Repairs, & Replacements Allocation Proposal

If you have questions, please contact:

Board Member/Committee Chair:	Vyom Pathak, Committee Chair vyom vimalkumar.pathak.620@my.csun.edu
	Heet Patel, Committee Co-Chair heet-maulikbhai.patel.207@my.csun.edu
Staff Member:	Joe Illuminate, Associate Director, A&F joe.illuminate@csun.edu ; x6492

University Student Union
Major Purchases, Repairs, & Replacements
2025-26

No.	Dept No.	Dept Name	Item Description	Base Cost	10% Contingency	Total Cost
1	35030	Maintenance	Distech HVAC Controls	\$ 99,900	\$ 9,990	\$ 109,890
2	35050	USU RES	Chairs for USU RES	\$ 128,680	\$ 12,868	141,548
3	31350	TSS	VDI Hosts Upgrade - to Support New Version of VMware ESXi 8.0	\$ 156,338	\$ 15,634	\$ 171,972
Major R&R Total				\$ 384,918	\$ 38,492	\$ 423,410

JUSTIFICATIONS

1	<p>The Energy Management System control panel for the chillers in the F Plant currently operates with obsolete Siemens control panels, which require an upgrade to the new Signet Tridium Software System. Signet will provide and install a Niagara N4 Global Controller, integrating and programming all control points. Specifically, the upgrade will include the installation of a Niagara Jace 9000 Global Controller, ensuring seamless integration of all devices into the Jace 9000 system.</p>
2	<p>The USU's inventory of red chairs that are used in the ECC meeting rooms have for years been causing damage to the walls in the spaces because the chairs have an exterior metal frame and guests will push them against the walls. Additionally, these red chairs are falling apart and do not match the style of chair that is used in the rest of the indoor meeting and event spaces throughout the USU. The current red chair inventory is also falling apart and are becoming increasingly difficult to repair. The purchase of these chairs would allow us to dispose of the current inventory of red chairs leading to a decrease in damages to the meeting rooms, less time spent attempting to repair chairs, greatly simplifying our operations by allowing any of the indoor meeting and event space chairs to be used anywhere in the facility without worrying about the look being subpar. This would improve our largest set ups by providing better aesthetics matching chairs instead of there being different styles of chairs used throughout the set up.</p>
3	<p>The current USU server hosts are 8 years old and they are not compatible with the latest VMware ESXi version 8 and are currently running ESXi 7.0.3. Broadcom (VMware vendor) has announced that support for ESXi 7.0.3 will end on October 2, 2025.</p> <p>1. However, the current VDI hosts are compatible with ESXi 8 and are not affected by this support expiration. We propose upgrading the existing VDI hosts with newer hardware to enhance performance as VDI usage continues to grow across the USU and for remote work. The older VDI hosts will then be repurposed to replace the outdated server hosts, ensuring they run a supported ESXi version. This approach benefits both VDI and server infrastructures, improving performance while maintaining compatibility with future ESXi updates.</p> <p>2. This purchase supports the third-year objective of the USU's 3-Year Road to Virtualization and Mobility.</p> <p>The proposed upgrade will ensure operational sustainability for the next eight years. With the current cost of three hosts totaling \$156,338, the investment equates to approximately \$19,500 per year.</p>

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: **May 05, 2025**

TOPIC: 2025-26 Major Purchases, Repairs, & Replacements Allocation Proposal

ISSUE: Approval of the 2025-26 Major Purchases, Repairs, & Replacements Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Motion to approve the 2025-26 Major Purchases, Repairs, & Replacements Allocation Proposal as presented.

FISCAL IMPACT: \$423,410

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 action item was recommended for approval at the Finance Committee meeting on April 25, 2025.

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

ATTACHMENT(S):

1. 2025-26 Major Purchases, Repairs, & Replacements Allocation Proposal

If you have questions, please contact:

Board Member/Committee Chair:	Vyom Pathak, Committee Chair vyom vimalkumar.pathak.620@my.csun.edu
	Heet Patel, Committee Co-Chair heet-maulikbhai.patel.207@my.csun.edu
Staff Member:	Joe Illuminate, Associate Director, A&F joe.illuminate@csun.edu ; x6492

**University Student Union
California State University, Northridge
Designated Reserves Allocation Proposal
2025-26**

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 376,069	Salary Pool Reserve*
Employer Paid Payroll Taxes	\$ 28,769	Employer-Paid Payroll Tax Reserve**
Retirement Health Benefits Plan Funding	\$ 400,000	RHBP Funding***
Total Reserves	\$ 804,839	

*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); and salary reclassifications.

**The Employer-Paid Payroll Tax Reserve used to pay taxes on total salaries and wages is 7.65% of the \$376,069 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 2025-26 expenditure budget because the expense has already been incurred in prior fiscal years.