

2022- 2023

**BUDGET
BINDER**

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

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1. Budget Message

**UNIVERSITY STUDENT UNION
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2022-23 BUDGET MESSAGE**

To the University Student Union Board of Directors, Finance Committee, Staff, and Students:

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.

THE FISCAL YEAR 2021-2022: TRANSITION, CHALLENGE, AND HOPE

The fiscal Year 2021-2022 has been a year of transition and challenge.

Our society is witnessing continuing political polarization, rising crime rates, and homelessness while the war raging in Ukraine is displacing millions and resulting in thousands of needless deaths.

Inflation is presenting itself with increasing prices for housing, food, and gasoline, which has been and is continuing to, impact the economy. This is caused by an increase in the demand for goods and services that the global supply chain cannot keep up with. Major shipping traffic jams at west coast ports have led to shortages in goods in many industries. Prices are rising faster than wages and the average worker is experiencing even more difficulty making ends meet.

Rising prices for labor & commodities, a potential increase in borrowing rates, unprecedented escalation costs and potential decreases in student headcount have created the perfect financial storm for the New Heart of Campus Expansion Project. Commodities such as steel, iron, lumber, and copper have increased from 37.5% to 73.4%.

The USU, campus partners, the general contractor, architects, and consultants are working tirelessly through the schematic design process to identify areas where cost savings can be attained to maintain fidelity to the New Heart of Campus student fee referendum and promises made to our students.

Additionally, to keep up with inflation, the City of Los Angeles unexpectedly raised the minimum wage from \$15.00 per hour to \$16.04 per hour effective July 01, 2022. Although increases in wages are beneficial for student employees, it also means that less funding is available to allocate to the New Heart of Campus project and programs and services, creating more roadblocks for the New Heart of Campus Financial Plan and FY 2022-23 budget planning efforts.

Over the last year, the USU and the nation as a whole have experienced an unprecedented number of staff resignations and position turnovers. The USU's employee turnover rate, which closed out at 8.5% for FY 2020-21, reached 23% as of May 2022 for FY 21-22. This coincides with a nationwide trend that culminated this March 2022 with a record 4.5 million Americans quitting their jobs. While the USU provides a positive work environment and excellent benefits and perks, historic lower CSU wages for comparable positions, and inflation coupled with the increase in the City of Los Angeles' minimum wage, raises the need for an increase in staff wages. The USU Executive Director and the Associate Director, Human Resources & Professional Development are working with Student Affairs administrators and CSUN Human Resources to determine how to best address this situation.

At 249, student assistant employees are about one-third less than that which we had pre-pandemic, and the current average length of student employment is about 11 months versus about 13 months pre-pandemic. Some new hires have resigned from employment within just weeks of hiring, with the most common reason cited as having found new

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employment that is more closely aligned with their career aspirations. Updated wage schedules reflecting the city's minimum wage increase were approved in the spring of 2022 for these employee groups.

We entered Fiscal Year 2021-22 with the expectation that students would be returning to campus in the fall of 2021, but the Delta and Omicron variant had other plans.

The good news is that almost all CSUN faculty, students, and staff have since been fully vaccinated and boosted. Students began to return to campus in February 2022.

The CSUN parking lots are filling back up, students are zipping along to class on their scooters and skateboards, and foodservice locations are re-opening. The campus community and off-campus groups are meeting in person and the USU's programs are finally escaping from Zoom. The East Conference Center, Sol Center, Student Recreation Center, Oasis, and Computer Lab are all open and receiving students and clients. Enrollment in Sunny Days camp is almost at pre-pandemic levels.

SOCIAL JUSTICE IS OUR MAIN FOCUS

In our 2021-22 Budget Message we stated the following:

Social injustice experienced during the pandemic inspired to review the heart and soul of who we are and what we do as an organization.

The USU Internal Diversity, Equity & Inclusion Work Team embarked on a journey to review and redraft the USU Mission Statement. In May 2021, the Diversity & Inclusion Committee, in collaboration with the BOD Chair and Vice-Chair, recommended for approval to the Board of Directors the following language for the revised Mission Statement:

The University Student Union, as the heart of campus, uplifts and empowers students to achieve educational, personal, and professional goals by providing leadership development, meaningful employment, and innovative programs, services, and facilities. We promote equity, inclusion, and well-being, while encouraging social justice advocacy to help Matadors feel heard, respected, and connected to CSUN.

This Mission Statement... encapsulates the overall purpose of the USU and its impact on student success.

The new Mission Statement, which was approved by the USU Board on 6/03/21, reflects the importance of diversity and inclusion. The USU continues to grow its diversity, equity, and inclusion initiatives, programs, and services. Diversity, Equity, and Inclusion are at the forefront of what we do at the USU.

In 2022-23, the focus on diversity, equity, and inclusion continue with the addition of a new department (Equity, Programs, and Leadership). In addition, we are in the process of hiring an Associate Executive Director whose focus will be on diversity, equity, and inclusion issues.

STATE OF CALIFORNIA BUDGET

The 2022-23 California budget is fiscally healthy. The "Rainy Day Fund" has increased from \$19.3 billion to \$20.3 billion meaning that the State has a larger financial reserve to absorb decreases in revenue during the economic downturn that will eventually come.

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The Governor's budget allocates funding for the following priorities:

- COVID-19 pandemic resources
- Education
- Expanding opportunities through workforce training and supportive services for displaced workers
- Climate change

CSU BUDGET

The Governor continues to support the CSU via the multi-year Compact. The Compact provides substantial and sustained funding increases (5%) through the fiscal year 2026-27 in exchange for commitments to expand student success, equity, and affordability, and to create pathways to high-demand career opportunities.

The funding increases in the Compact are provided in recognition of the CSU's commitment to the following:

- Increasing access to the CSU
- Improving student success and advancing equity
- Increasing the affordability of a CSU education
- Supporting workforce preparedness and high-demand career pipelines
- Providing access to online course offerings

CSUN STUDENT HEADCOUNT

The USU is projected to receive 85.2% of its 22-23 budget from student fees. Student fee revenue is based on student headcount (enrollment).

The projected CSUN headcount is a challenge for the 22-23 fiscal year. The projected headcount is 36,998 for fall 2022 and 33,403 for spring 2023 for an annual average of 35,200 students. 35,200 is below the 36,260 students projected in the USU's long-term financial plan. We will be closely monitoring the projected and actual headcount and make any adjustments to the financial plan as necessary.

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.

Strategy 2: Debt Service Coverage Ratio (DSCR)

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

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Strategy 3: Unallocated Reserves

The third strategy is to build up Unallocated Reserves to handle unexpected economic events and any other financial contingency. On 22-23, we will continue our successful strategy of increasing the Unallocated Reserve balance by transferring unutilized funds identified during quarterly budget reviews to Unallocated Reserves.

Strategy 4: Administrative Contingencies

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

The 22-23 proposed budget for Administrative Contingencies is \$121,377. The details of the Administrative Contingencies are included in **Exhibit 1**.

BUDGET ALLOCATION PROPOSALS

Capital Outlay Allocation Proposal

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

We are requesting an allocation totaling \$70,268. **Exhibit 2** provides the details and justifications for the three 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 \$181,288. The annual transfer³ to the Repair & Replacement Fund for 22-23 is projected to be \$1,250,000. **Exhibit 3** provides the detail and justification for the one item 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 \$918,262. **Exhibit 4** provides the details of the Designated Reserves Allocation Proposal.

Operating Budget Allocation Proposal

The University Student Union's 22-23 Budget Allocation Proposal totals \$19,107,099. 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 shown in **Exhibit 5**.

Where the Money Comes From

The projected increase in revenue is \$1,111,064 or 6.2%. Student union fees provide 85% of the operating revenue budget and non-student fee revenue accounts for 15% of the operating revenue budget.

All revenue categories are projected to increase except Interest Income although this may change as interest rates begin to rise. Student fee income is based on the most recent student headcount forecast⁵ made available by the campus.

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Decreases in student headcount may have an adverse financial impact on Student Union Fee revenue. Decreases in student fees are managed by realigning expenditures with revenues during quarterly budget reviews. The following table summarizes the dollar and percentage variances in each Revenue category:

REVENUE	2021-22 Adopted Budget	2022-23 Proposed Budget	\$ Variance	% Variance
Student Union Fees	\$ 15,905,060	\$ 16,271,507	\$ 366,447	2.3%
Food Service Commissions	\$ -	\$ 40,000	\$ 40,000	-
Rental Income	\$ 565,875	\$ 758,494	\$ 192,619	34.0%
Program Income	\$ 311,936	\$ 501,075	\$ 189,139	60.6%
SRC Income	\$ 280,459	\$ 534,949	\$ 254,490	90.7%
Interest Income	\$ 84,516	\$ 70,600	\$ (13,916)	-16.5%
Grant Revenue	\$ 657,100	\$ 720,060	\$ 62,960	9.6%
Miscellaneous Income	\$ 191,089	\$ 210,414	\$ 19,325	10.1%
Total Revenues	\$ 17,996,035	\$ 19,107,099	\$ 1,111,064	6.2%

Where the Money Goes

The projected increase in expenditures is \$1,111,064 or 6.2%. Salaries & benefits comprise 67.2% of the expenditure budget and Operating Expenditures comprise 32.8% of the expenditure budget. The percentage of total salaries and benefits to the total budget is higher than it has traditionally been (less than 65%).

It was necessary to reduce salary, benefits, and operating expenditures by approximately \$1 million to keep the 22-23 budget in line with the long-term financial plan. The following table summarizes the dollar and percentage variances in each Expenditure category:

Expenditure Category	2021-22 Adopted Budget	2022-23 Proposed Budget	Variance \$	Variance %
Cost of Goods Sold	\$ 6,500	\$ 15,900.00	\$ 9,400	144.6%
Salaries	\$ 5,215,350	\$ 5,741,365	\$ 526,015	10.1%
Hourly	\$ 194,906	\$ 494,634	\$ 299,728	153.8%
Student	\$ 3,593,834	\$ 3,695,825	\$ 101,990	2.8%
Benefits	\$ 2,797,453	\$ 2,909,968	\$ 112,515	4.0%
General Operating Expenses	\$ 330,237	\$ 341,127	\$ 10,889	3.3%
Supplies & Services	\$ 2,079,043	\$ 2,131,114	\$ 52,072	2.5%
Travel	\$ 156,030	\$ 195,672	\$ 39,642	25.4%
Utilities	\$ 1,174,054	\$ 1,270,528	\$ 96,474	8.2%
Repairs & Maintenance	\$ 1,709,848	\$ 1,830,724	\$ 120,876	7.1%
Fees & Charges	\$ 69,404	\$ 64,301	\$ (5,103)	-7.4%
Reserves	\$ 404,504	\$ 121,377	\$ (283,127)	-70.0%
Grants & Scholarships	\$ 75,099	\$ 75,203	\$ 104	0.1%
Expendable Equipment	\$ 94,689	\$ 126,114	\$ 31,425	33.2%
Amortization & Depreciation	\$ 164,065	\$ 136,094	\$ (27,971)	-17.0%
Pension Related Charges	\$ (68,981)	\$ (42,847)	\$ 26,134	-37.9%
Total Expenditures	\$ 17,996,035	\$ 19,107,099	\$ 1,111,064	6.2%

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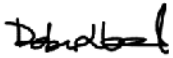
Summary

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

We strongly recommend that the Board adopt the 22-23 Allocation Proposals as presented.

We look forward to the challenging year ahead!

Respectfully Submitted,



Debra L. Hammond
Executive Director



Joseph Illuminate
Associate Director, Accounting & Finance

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EXHIBIT 1 – ADMINISTRATIVE CONTINGENCIES

DEPT	DESCRIPTION	AMOUNT
31050	Tangram Furniture - DREAM Center Front Office & Lounge Space	\$ 20,500
31350	One Card Licenses/Event Tracking (Place Holder)	\$ 15,000
33010	Sightlines Consulting - Update the 30-Year Major Repair & Replacement Plan	\$ 36,000
33020	Associate Executive Director Salary	\$ 40,000
33030	Fulgent Therapeutics	\$ 9,877
TOTAL		\$ 121,377

EXHIBIT 2: CAPITAL OUTLAY ALLOCATION PROPOSAL

Item No.	Dept No.	Dept Name	Requestor Name	Item Description	Fixed Asset Type	Qty	Base Cost	Contingency	Total Cost
1	31075	SRC Aquatics	Ryan Hairapetian	Pool Covers	Equipment	2	\$ 24,642	\$ 2,464	\$ 27,106
2	31075	SRC Aquatics	Ryan Hairapetian	Pool Vacuums	Equipment	2	\$ 19,998	\$ 2,000	\$ 21,998
3	35050	USU RES	Chris Jensen	Planar Display Monitor	Equipment	1	\$ 19,240	\$ 1,924	\$ 21,164
Capital Outlay Total							\$ 63,880	\$ 6,388	\$ 70,268

JUSTIFICATIONS

1	Pool covers for the Plaza Pool and Student Recreation Center pool were purchased in 2012 when the facility first opened. Since that time, the pool covers have become frayed and need to be replaced. The life expectancy of pool covers is 10 years.
2	The USU has two pool vacuums. One vacuum for the Plaza Pool and one vacuum for the Student Recreation Center Pool. One vacuum is non-operational and cannot be repaired. The remaining vacuum is being used to clean both pools. Both pool vacuums were purchased in 2017-18 and the life expectancy of a pool vacuum is 3-4 years. It is anticipated that the current functioning pool vacuum will soon fall into disrepair because it is at the end of its life cycle and because it is being used to sweep both pools.
3	The current display in the USU Conference room is a projector that would be replaced with a new 100" Planar Display Monitor. This monitor will provide a brighter image with greater contrast and color when compared to the current display. The Planar Display will connect to the existing control system and will be compatible with future plans to update the USU Conference Room for virtual meetings. The Planar Display is similar to other displays that have been installed in various USU meeting rooms.

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EXHIBIT 3: MAJOR PURCHASE, REPAIR & MAINTENANCE ALLOCATION PROPOSAL

Item No.	Dept No.	Dept Name	Requestor Name	Item Description	Base Cost	Contingency (10%)	Total Cost
1	31071	SRC Facilities	Kaila Lavin	East Conference Center (ECC) Restroom Renovation	\$ 164,807	\$ 16,481	\$ 181,288
Major R & R Total					\$ 164,807	\$ 16,481	\$ 181,288

Justification	
1	<p>This project encompasses replacement of the toilet partitions, demolition, wall repair, and the upgrade of all tiles in the six (6) restrooms on all three floors of the East Conference Center (ECC). This work is scheduled to be completed during the ECC 2nd floor construction project. The 1st and 2nd floor men's restrooms require configuration due to ADA compliance issues: the urinals to be at the compliant height and the partitions are being replaced to make them larger. Since the two men's restrooms need reconfiguration, it is more efficient to upgrade all six restrooms in the ECC at the same time. The tile and partitions are extremely outdated and many tiles are cracked, missing, or damaged. With the pending upgrade to the 2nd floor, the upgrades completed on the 1st floor and the upgrades recently completed in the Games Room, the restrooms appear even more outdated. While most of the work is cosmetic, it will extend the useful life of the restrooms. It would eliminate the need for any further upgrades to the entire ECC for up to 20 years. Tiles and partitions will need to be replaced in the coming years if the work is not done now. The recommendation is to do the work now so that all of the renovation is completed at the same time. This minimizes any further disruption to use of the ECC. The cost estimate includes \$40,607 for partition replacement and \$124,200 for the tile work including demolition. The cost of this renovation is not included in the USU 30-Year Repair & Replacement Plan.</p>

EXHIBIT 4: DESIGNATED RESERVES ALLOCATION PROPOSAL

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 481,432	General Salary Reserve*
Employer Paid Payroll Taxes - Staff Salaries	\$ 36,830	Employer-Paid Payroll Tax Reserve**
Retirement Health Benefits Plan Funding	\$ 400,000	RHBP Funding***
Total Reserves	\$ 918,262	

*The General Salary Reserve includes funds for potential General Salary Increases (GSI) as well as accrued vacation taken as cash (vacation advances).

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

***The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2022-23 expenditure budget because the expense has already been incurred in previous fiscal years.

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EXHIBIT 5: OPERATING BUDGET PROPOSAL

University Student Union California State University, Northridge 2022-23 Operating Budget Proposal				
REVENUE	2021-22 Adopted Budget	2022-23 Proposed Budget	\$ Variance	% Variance
Student Union Fees	\$ 15,905,060	\$ 16,271,507	\$ 366,447	2.3%
Food Service Commissions	\$ -	\$ 40,000	\$ 40,000	-
Rental Income	\$ 565,875	\$ 758,494	\$ 192,619	34.0%
Program Income	\$ 311,936	\$ 501,075	\$ 189,139	60.6%
SRC Income	\$ 280,459	\$ 534,949	\$ 254,490	90.7%
Interest Income	\$ 84,516	\$ 70,600	\$ (13,916)	-16.5%
Grant Revenue	\$ 657,100	\$ 720,060	\$ 62,960	9.6%
Miscellaneous Income	\$ 191,089	\$ 210,414	\$ 19,325	10.1%
Total Revenues	\$ 17,996,035	\$ 19,107,099	\$ 1,111,064	6.2%
EXPENDITURES				
Support Staff Salaries	\$ 5,215,350	\$ 5,741,365	\$ 526,015	10.1%
Hourly Wages	\$ 194,906	\$ 494,634	\$ 299,728	153.8%
Student Wages	\$ 3,593,834	\$ 3,695,825	\$ 101,990	2.8%
Total Salaries & Wages	\$ 9,004,090	\$ 9,931,824	\$ 927,734	10.3%
Benefits	\$ 800	\$ 1,400	\$ 600	75.0%
Retirement	\$ 418,712	\$ 399,044	\$ (19,668)	-4.7%
Workers Compensation	\$ 117,695	\$ 161,991	\$ 44,296	37.6%
Unemployment Compensation	\$ 50,135	\$ 59,534	\$ 9,399	18.7%
Insurance Benefits	\$ 1,059,954	\$ 1,126,771	\$ 66,817	6.3%
Vacation	\$ -	\$ -	\$ -	-
Post Employment Insurance	\$ 552,045	\$ 537,476	\$ (14,569)	-2.6%
Payroll Taxes	\$ 525,293	\$ 591,625	\$ 66,331	12.6%
Staff Enrichment Reimbursement	\$ 72,818	\$ 32,128	\$ (40,690)	-55.9%
Benefits	\$ 2,797,453	\$ 2,909,968	\$ 112,515	4.0%
Total Salaries, Wages & Benefits	\$ 11,801,543	\$ 12,841,792	\$ 1,040,249	8.8%
Cost of Goods Sold	\$ 6,500	\$ 15,900	\$ 9,400	144.6%
General Operating Expenses	\$ 330,237	\$ 341,127	\$ 10,889	3.3%
Supplies & Services	\$ 2,079,043	\$ 2,131,114	\$ 52,072	2.5%
Travel	\$ 156,030	\$ 195,672	\$ 39,642	25.4%
Utilities	\$ 1,174,054	\$ 1,270,528	\$ 96,474	8.2%
Repairs & Maintenance	\$ 1,709,848	\$ 1,830,724	\$ 120,876	7.1%
Fees & Charges	\$ 69,404	\$ 64,301	\$ (5,103)	-7.4%
Reserves	\$ 404,504	\$ 121,377	\$ (283,127)	-70.0%
Grants & Scholarships	\$ 75,099	\$ 75,203	\$ 104	0.1%
Expendable Equipment	\$ 94,689	\$ 126,114	\$ 31,425	33.2%
Amortization & Depreciation	\$ 164,065	\$ 136,094	\$ (27,971)	-17.0%
Post-Retirement Expense	\$ (68,981)	\$ (42,847)	\$ 26,134	-37.9%
Total Operating Expenses	\$ 6,194,492	\$ 6,265,307	\$ 70,815	1.1%
Total Expenditures	\$ 17,996,035	\$ 19,107,099	\$ 1,111,064	6.2%
Net Surplus (Deficit)	\$ -	\$ 0	\$ 0	0.0%

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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 22-23 fall/spring fee is \$316, and the corresponding summer fee is \$187. The projected fall/spring headcount for 22-23 is 35,200.

University Student Union
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2022-23 STRATEGIC PRIORITIES

- **SA Priority 1: Business, Operational Practices, and Facilities:** - Grounded in the philosophy of continuous quality improvement and guided by assessment data, Student Affairs units will offer programs, services, and facilities that are student/client-centered, effective, and efficient, sustainable, collaborative in nature, and responsive to organizational and legal constraints.
 - **Goal 1.1:** To offer USU facilities, programs, and services to students and the CSUN community to deepen the students' connection to the campus and contribute to student success.
 - **Strategy 1.1.1:** Conduct an overall assessment of programs, services, and collaborations to determine which of those currently offered will be kept, modified, or eliminated and develop a strategy to create a more manageable workload.
(Management Team/USU Staff/USU Board of Directors)
 - **Outcome 1.1.1:** Complete a vision statement for each major area of the USU that provides principles, direction, and guidance regarding the refinement and development of current and future programs, services, facilities, and collaboration.
 - **Assessment 1.1.1:** Assess and analyze student feedback regarding programs, facilities, services, and collaborations throughout the year including cost per student, participation rates, usage, and impact on student development, connection to the campus, and/or contribution to student persistence/graduation.
 - **Goal 1.2:** - To continually improve and enhance USU facilities to provide the CSUN community and guests with quality facilities, equipment, and technology in support of student success efforts and to increase revenue-generating opportunities.
 - **Strategy 1.2.1:** - Develop and execute preliminary design development/construction documents & update phasing plan outlining dates/sequencing for the New Heart of Campus – USU construction/renovation/central plant/Basic Needs Suite project.
(Debra/Sam)
 - **Outcome 1.2.1:** - Complete preliminary design development/construction documents and present the USU renovation/construction phasing schedule to USU stakeholders (USU BOD, USU staff, and USU campus partners) by June 30, 2023.
 - **Assessment 1.2.1:** Actual timeline and schedule will be compared to the projected timeline.
- **Goal 1.3:** To offer a comprehensive campus recreation program that assists in student satisfaction and contributes to student persistence to graduation.

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

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: June 06, 2022

TOPIC: 2022-23 Capital Outlay Allocation Proposal

ISSUE: Approval of the 2022-23 Capital Outlay Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to approve the 2022-23 Capital Outlay Allocation Proposal for \$70,268.

FISCAL IMPACT: \$70,268

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. The committee reviews the Capital Outlay Allocation Proposal prior to consideration for approval at a subsequent Finance Committee meeting.

A 10% contingency is added to the base cost of each item to allow for potential price increases.

The Capital Outlay Allocation Proposal consists of three items:

- Swimming Pool Covers
- Swimming Pool Vacuums
- Planar Display Monitor for the USU Internal Conference Room

This action item was recommended for approval at the Finance Committee meeting held on Friday, June 03, 2022.

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

ATTACHMENT(S):

1. 2022-23 Capital Outlay Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: Charlie Rodriguez-Salazar, Committee Chair
charlie.rodriгуeуsalazar.527@my.csun.edu

Mishell De Leon, Committee Co-Chair
mishell.deleon.289@my.csun.edu

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

**University Student Union
Capital Outlay Allocation Proposal
2022-23**

Item No.	Dept No.	Dept Name	Requestor Name	Item Description	Fixed Asset Type	Qty	Base Cost	Contingency	Total Cost
1	31075	SRC Aquatics	Ryan Hairapetian	Pool Covers	Equipment	2	\$ 24,642	\$ 2,464	\$ 27,106
2	31075	SRC Aquatics	Ryan Hairapetian	Pool Vacuums	Equipment	2	\$ 19,998	\$ 2,000	\$ 21,998
3	35050	USU RES	Chris Jensen	Planar Display Monitor	Equipment	1	\$ 19,240	\$ 1,924	\$ 21,164
Capital Outlay Total							\$ 63,880	\$ 6,388	\$ 70,268

JUSTIFICATIONS	
1	Pool covers for the Plaza Pool and Student Recreation Center pool were purchased in 2012 when the facility first opened. Since that time, the pool covers have become frayed and need to be replaced. The life expectancy of pool covers is 10 years.
2	The USU has two pool vacuums. One vacuum for the Plaza Pool and one vacuum for the Student Recreation Center Pool. One vacuum is non-operational and cannot be repaired. The remaining vacuum is being used to clean both pools. Both pool vacuums were purchased in 2017-18 and the life expectancy of a pool vacuum is 3-4 years. It is anticipated that the current functioning pool vacuum will soon fall into disrepair because it is at the end of its life cycle and because it is being used to sweep both pools.
3	The current display in the USU Conference room is a projector that would be replaced with a new 100" Planar Display Monitor. This monitor will provide a brighter image with greater contrast and color when compared to the current display. The Planar Display will connect to the existing control system and will be compatible with future plans to update the USU Conference Room for virtual meetings. The Planar Display is similar to other displays that have been installed in various USU meeting rooms.

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: June 06, 2022

TOPIC: 2022-23 Major Purchases, Repairs, & Replacements Allocation Proposal

ISSUE: Approval of the 2022-23 Major Purchases, Repairs, & Replacements Allocation Proposal.

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to approve the 2022-23 Major Purchases, Repairs, & Replacements Allocation Proposal in the amount of \$181,288.

FISCAL IMPACT: \$181,288

BACKGROUND:

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

The committee reviews the Major Purchases, Repairs, & Replacements Allocation Proposal prior to consideration for approval at a subsequent Finance Committee meeting. A 10% contingency is added to the base cost of each item in order to allow for potential price increases.

Only one item is proposed: The Conference Center (ECC) Restroom Renovation.

This action item was recommended for approval at the Finance Committee meeting held on June 03, 2022.

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

ATTACHMENT(S):

1. 2022-23 Major Purchases, Repairs, & Replacements Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: Charlie Rodriguez-Salazar, Committee Chair
charlie.rodriguezsalazar.527@my.csun.edu

Mishell De Leon, Committee Co-Chair
mishell.deleon.289@my.csun.edu

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

University Student Union
Major Purchase, Repair & Replacement Allocation Proposal
2022-23

Item No.	Dept No.	Dept Name	Requestor Name	Item Description	Base Cost	Contingency (10%)	Total Cost
1	31071	SRC Facilities	Kaila Lavin	East Conference Center (ECC) Restroom Renovation	\$ 164,807	\$ 16,481	\$ 181,288
Major R & R Total					\$ 164,807	\$ 16,481	\$ 181,288

Justification	
1	<p>This project encompasses replacement of the toilet partitions, demolition, wall repair, and the upgrade of all tiles in the six (6) restrooms on all three floors of the East Conference Center (ECC). This work is scheduled to be completed during the ECC 2nd floor construction project. The 1st and 2nd floor men’s restrooms require configuration due to ADA compliance issues: the urinals to be at the compliant height and the partitions are being replaced to make them larger. Since the two men's restrooms need reconfiguration, it is more efficient to upgrade all six restrooms in the ECC at the same time. The tile and partitions are extremely outdated and many tiles are cracked, missing, or damaged. With the pending upgrade to the 2nd floor, the upgrades completed on the 1st floor and the upgrades recently completed in the Games Room, the restrooms appear even more outdated. While most of the work is cosmetic, it will extend the useful life of the restrooms. It would eliminate the need for any further upgrades to the entire ECC for up to 20 years. Tiles and partitions will need to be replaced in the coming years if the work is not done now. The recommendation is to do the work now so that all of the renovation is completed at the same time. This minimizes any further disruption to use of the ECC. The cost estimate includes \$40,607 for partition replacement and \$124,200 for the tile work including demolition. The cost of this renovation is not included in the USU 30-Year Repair & Replacement Plan.</p>

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: June 06, 2022

TOPIC: 2022-23 Designated Reserve Allocation Proposal

ISSUE: Approval of the 2022-23 Designated Reserves Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to approve the Designated Reserves Allocation Proposal for \$918,262.

FISCAL IMPACT: \$918,262

BACKGROUND:

Designated reserves consist of the following payroll and employee benefits-related items:

1. General Salary Reserve - \$481,432
 - a. The general salary reserve includes general salary and temporary salary increases and vacation advances (vacation pay taken as cash)
2. Employer Paid Payroll Tax Reserve - \$36,830
 - a. This reserve is 7.65% of the General Salary Reserve
3. Retirement Health Benefits Plan (RHBP) Funding - \$400,000
 - a. Retirement Health Benefits Plan (RHBP) funding is not included in the 2022-23 Operating Expenditure Budget because the expense has been incurred in previous years. This funding reduces the RHBP liability that is recorded in the Statement of Financial Position (Balance Sheet).

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

This action item was recommended for approval at the Finance Committee meeting held on Friday, June 03, 2022.

ATTACHMENT(S):

1. 2022-23 Designated Reserves Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: Charlie Rodriguez-Salazar, Committee Chair
charlie.rodriquezsalazar.527@my.csun.edu

Mishell De Leon, Committee Co-Chair
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Staff Member: Joe Illuminate, Associate Director, USU A&F
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**University Student Union
California State University, Northridge
Designated Reserves Allocation Proposal
2022-23**

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 481,432	General Salary Reserve*
Employer Paid Payroll Taxes - Staff Salaries	\$ 36,830	Employer-Paid Payroll Tax Reserve**
Retirement Health Benefits Plan Funding	\$ 400,000	RHBP Funding***
Total Reserves	\$ 918,262	

*The General Salary Reserve includes funds for potential General Salary Increases (GSI) as well as accrued vacation taken as cash (vacation advances).

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

***The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2022-23 expenditure budget because the expense has already been incurred in previous fiscal years.

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

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: June 06, 2022

TOPIC: 2022-23 Operating Budget Proposal

ISSUE: Approval of the 2022-23 Operating Budget Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

RECOMMENDED MOTION: Move to approve the 2022-23 Operating Budget Proposal with projected revenues and expenditures in the amount of \$19,107,099.

FISCAL IMPACT:

- \$19,107,099

BACKGROUND:

1. Operating Budget Allocation Proposal
 - a. \$19,107,099 Total Revenue
 - b. \$19,107,099 Total Operating Expenditures
 - c. \$0 Change in Net Assets (Breakeven)

This proposal was recommended for approval at the Finance Committee Meeting on June 03, 2022.

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

ATTACHMENT(S):

2. 2022-23 Budget Message PowerPoint
3. 2022-23 Budget Message

If you have any questions, please contact:

Board Member/Committee Chair:

Charlie Rodriguez-Salazar, Committee Chair
charlie.rodriгуeуsalazar.527@my.csun.edu

Mishell De Leon, Committee Co-Chair
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Staff Member:

Joe Illuminate, Associate Director, USU A&F
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University Student Union
California State University, Northridge
2022-23 Operating Budget Proposal

REVENUE	2021-22 Adopted Budget	2022-23 Proposed Budget	\$ Variance	% Variance
Student Union Fees	\$ 15,905,060	\$ 16,271,507	\$ 366,447	2.3%
Food Service Commissions	\$ -	\$ 40,000	\$ 40,000	-
Rental Income	\$ 565,875	\$ 758,494	\$ 192,619	34.0%
Program Income	\$ 311,936	\$ 501,075	\$ 189,139	60.6%
SRC Income	\$ 280,459	\$ 534,949	\$ 254,490	90.7%
Interest Income	\$ 84,516	\$ 70,600	\$ (13,916)	-16.5%
Grant Revenue	\$ 657,100	\$ 720,060	\$ 62,960	9.6%
Miscellaneous Income	\$ 191,089	\$ 210,414	\$ 19,325	10.1%
Total Revenues	\$ 17,996,035	\$ 19,107,099	\$ 1,111,064	6.2%

EXPENDITURES				
Support Staff Salaries	\$ 5,215,350	\$ 5,741,365	\$ 526,015	10.1%
Hourly Wages	\$ 194,906	\$ 494,634	\$ 299,728	153.8%
Student Wages	\$ 3,593,834	\$ 3,695,825	\$ 101,990	2.8%
Total Salaries & Wages	\$ 9,004,090	\$ 9,931,824	\$ 927,734	10.3%
Benefits	\$ 800	\$ 1,400	\$ 600	75.0%
Retirement	\$ 418,712	\$ 399,044	\$ (19,668)	-4.7%
Workers Compensation	\$ 117,695	\$ 161,991	\$ 44,296	37.6%
Unemployment Compensation	\$ 50,135	\$ 59,534	\$ 9,399	18.7%
Insurance Benefits	\$ 1,059,954	\$ 1,126,771	\$ 66,817	6.3%
Vacation	\$ -	\$ -	\$ -	-
Post Employment Insurance	\$ 552,045	\$ 537,476	\$ (14,569)	-2.6%
Payroll Taxes	\$ 525,293	\$ 591,625	\$ 66,331	12.6%
Staff Enrichment Reimbursement	\$ 72,818	\$ 32,128	\$ (40,690)	-55.9%
Benefits	\$ 2,797,453	\$ 2,909,968	\$ 112,515	4.0%
Total Salaries, Wages & Benefits	\$ 11,801,543	\$ 12,841,792	\$ 1,040,249	8.8%
Cost of Goods Sold	\$ 6,500	\$ 15,900	\$ 9,400	144.6%
General Operating Expenses	\$ 330,237	\$ 341,127	\$ 10,889	3.3%
Supplies & Services	\$ 2,079,043	\$ 2,131,114	\$ 52,072	2.5%
Travel	\$ 156,030	\$ 195,672	\$ 39,642	25.4%
Utilities	\$ 1,174,054	\$ 1,270,528	\$ 96,474	8.2%
Repairs & Maintenance	\$ 1,709,848	\$ 1,830,724	\$ 120,876	7.1%
Fees & Charges	\$ 69,404	\$ 64,301	\$ (5,103)	-7.4%
Reserves	\$ 404,504	\$ 121,377	\$ (283,127)	-70.0%
Grants & Scholarships	\$ 75,099	\$ 75,203	\$ 104	0.1%
Expendable Equipment	\$ 94,689	\$ 126,114	\$ 31,425	33.2%
Amortization & Depreciation	\$ 164,065	\$ 136,094	\$ (27,971)	-17.0%
Post-Retirement Expense	\$ (68,981)	\$ (42,847)	\$ 26,134	-37.9%
Total Operating Expenses	\$ 6,194,492	\$ 6,265,307	\$ 70,815	1.1%
Total Expenditures	\$ 17,996,035	\$ 19,107,099	\$ 1,111,064	6.2%
Net Surplus (Deficit)	\$ -	\$ 0	\$ 0	0.0%



Department Summary Proposed Budget 2022-23

DEPARTMENT:

Account Number	Description	2021-22 Adopted Budget	2022-23 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
REVENUE					
503401	Private Contributions	\$ -	\$ -	\$ -	-
503801	Indirect Cost Recovery	\$ 129,904	\$ 208,414	\$ 78,510	60.4%
503802	Indirect Cost Rec - Campus Svc	\$ 5,100	\$ -	\$ (5,100)	-100.0%
503803	Indirect Cost Rec - Custodial	\$ 17,400	\$ -	\$ (17,400)	-100.0%
503804	Indirect Cost Rec - Linen	\$ 12,000	\$ -	\$ (12,000)	-100.0%
503805	Indirect Cost Rec - Personnel	\$ 21,000	\$ -	\$ (21,000)	-100.0%
503806	Indirect Cost Rec - Utilities	\$ 4,455	\$ -	\$ (4,455)	-100.0%
503807	Equipment Recovery Income	\$ 50	\$ 340	\$ 290	580.0%
504830	Sales - Brunch	\$ -	\$ -	\$ -	-
504838	Member Discounts	\$ -	\$ -	\$ -	-
508892	Investment Income Realized G L	\$ -	\$ -	\$ -	-
508894	Investment Income Unrlized G L	\$ -	\$ -	\$ -	-
508897	Interest Income Bank	\$ 84,516	\$ 70,600	\$ (13,916)	-16.5%
580003	Gain/Loss on Disp Fixed Assets	\$ -	\$ -	\$ -	-
580850	Rental Income - Equipment	\$ -	\$ 30,100	\$ 30,100	-
580851	Equipment Income - ASI	\$ 3,600	\$ -	\$ (3,600)	-100.0%
580852	Equipment Income - Cht Students	\$ 5,400	\$ -	\$ (5,400)	-100.0%
580853	Equipment Income - CSUN Depts	\$ 5,850	\$ -	\$ (5,850)	-100.0%
580854	Equipment Income - Off Campus	\$ 1,000	\$ -	\$ (1,000)	-100.0%
580855	Equipment Income - USU Co-Spon	\$ -	\$ -	\$ -	-
580856	Rental Income - Facility	\$ 448,280	\$ 692,854	\$ 244,574	54.6%
580857	Facility Income - ASI	\$ 600	\$ -	\$ (600)	-100.0%
580858	Facility Income - Cht Students	\$ 11,971	\$ 3,400	\$ (8,571)	-71.6%
580859	Facility Income - CSUN Depts	\$ 64,725	\$ 9,500	\$ (55,225)	-85.3%
580860	Facility Income - Off Campus	\$ 19,899	\$ 20,300	\$ 401	2.0%
580861	Facility Income - USU Co-Spons	\$ -	\$ -	\$ -	-
580862	Facility Income - Vendor	\$ 3,500	\$ -	\$ (3,500)	-100.0%
580863	Rental Income - Lockers	\$ 2,850	\$ 10,765	\$ 7,915	277.7%
580864	Rental Income-Towels	\$ 1,960	\$ 8,240	\$ 6,280	320.4%
580865	Pool Pass Fee	\$ 2,330	\$ 5,700	\$ 3,370	144.6%
580866	Program Income	\$ 3,230	\$ -	\$ (3,230)	-100.0%
580867	Fitness Program Income	\$ 20,895	\$ 32,220	\$ 11,325	54.2%
580868	Personal Training Prog Income	\$ 15,000	\$ 50,000	\$ 35,000	233.3%
580869	Summer & Sports Camp Income	\$ 308,706	\$ 501,075	\$ 192,369	62.3%
580870	Intramurals Income	\$ 3,650	\$ 16,550	\$ 12,900	353.4%
580872	Membership Income	\$ 229,773	\$ 368,274	\$ 138,501	60.3%
580873	Guest Pass Income	\$ -	\$ 21,760	\$ 21,760	-
580874	Fee Income	\$ -	\$ -	\$ -	-
580875	Fee Refund	\$ -	\$ -	\$ -	-
580878	Miscellaneous Income	\$ 1,230	\$ 2,000	\$ 770	62.6%
580883	Rental Income - Non Operating	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
580885	Sales - Non Taxable	\$ -	\$ -	\$ -	-
580886	Sales - Taxable	\$ 4,000	\$ 21,440	\$ 17,440	436.0%
580888	Commission Income	\$ -	\$ 40,000	\$ 40,000	-
580898	Cash Overages/Shortages	\$ -	\$ -	\$ -	-
580900	Other Income - Taxable	\$ -	\$ -	\$ -	-
580910	Student Union Fees	\$ 15,905,060	\$ 16,271,507	\$ 366,447	2.3%
580916	Grant Revenue	\$ 657,100	\$ 720,060	\$ 62,960	9.6%
	Total Revenue	\$ 17,996,035	\$ 19,107,099	\$ 1,111,064	6.2%

EXPENSES



Department Summary Proposed Budget 2022-23

DEPARTMENT:

Account Number	Description	2021-22 Adopted Budget	2022-23 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
REVENUE					
601120	Hourly	\$ 194,906	\$ 494,634	\$ 299,728	153.8%
601300	Support Staff Salaries	\$ 5,215,350	\$ 5,741,365	\$ 526,015	10.1%
601303	Student Assistant	\$ 3,593,834	\$ 3,695,825	\$ 101,990	2.8%
603005	Retirement	\$ 418,712	\$ 399,044	\$ (19,668)	-4.7%
603007	Workers Compensation	\$ 117,695	\$ 161,991	\$ 44,296	37.6%
603010	Unemployment Compensation	\$ 50,135	\$ 59,534	\$ 9,399	18.7%
603030	Insurance Benefits	\$ 1,059,954	\$ 1,126,771	\$ 66,817	6.3%
603031	Vacation	\$ -	\$ -	\$ -	-
603032	Sick Accrual Payout	\$ -	\$ -	\$ -	-
603121	Post Employment Insurance	\$ 552,045	\$ 537,476	\$ (14,569)	-2.6%
603890	Benefits Tsfrd - Pooled	\$ 800	\$ 1,400	\$ 600	75.0%
603895	Payroll Taxes	\$ 525,293	\$ 591,625	\$ 66,331	12.6%
603896	Staff Enrichment Reimbursement	\$ 72,818	\$ 32,128	\$ (40,690)	-55.9%
Subtotal Salaries & Benefits		\$ 11,801,543	\$ 12,841,792	\$ 1,040,249	9%
570906	Transfers In from University	\$ -	\$ -	\$ -	-
580003	Gain/Loss on Disp Fixed Assets	\$ -	\$ -	\$ -	-
601844	Interpreters	\$ 10,566	\$ -	\$ (10,566)	-100.0%
604892	Communications-Cell Phones	\$ 142,656	\$ 140,096	\$ (2,560)	-1.8%
605001	Electricity	\$ 835,188	\$ 886,113	\$ 50,925	6.1%
605002	Gas	\$ 118,743	\$ 136,610	\$ 17,867	15.0%
605004	Water	\$ 77,467	\$ 107,709	\$ 30,242	39.0%
606004	Travel	\$ 106,955	\$ 151,879	\$ 44,924	42.0%
607033	Capital-Construction Other	\$ 1,500	\$ 1,500	\$ -	0.0%
609005	Oth Student Scholarships/Grants	\$ 75,099	\$ 75,203	\$ 104	0.1%
613001	Contractual Services	\$ 251,633	\$ 305,688	\$ 54,055	21.5%
613010	Audit Services	\$ 31,400	\$ 32,900	\$ 1,500	4.8%
613804	Technology Contractual Svcs	\$ 222,253	\$ 193,979	\$ (28,274)	-12.7%
613805	Legal Services	\$ 23,500	\$ 20,500	\$ (3,000)	-12.8%
613807	Management Services	\$ -	\$ -	\$ -	-
613808	Personnel Services	\$ 36,881	\$ 37,988	\$ 1,107	3.0%
613809	Payroll Services	\$ 69,551	\$ 71,774	\$ 2,223	3.2%
613810	Security	\$ -	\$ -	\$ -	-
613815	Pest Control Services	\$ 9,600	\$ 7,680	\$ (1,920)	-20.0%
613816	Sanitation Services	\$ 38,092	\$ 46,871	\$ 8,779	23.0%
616802	Desk/Lap/Peripherals under \$5k	\$ 35,000	\$ 40,500	\$ 5,500	15.7%
616816	Software License Fees	\$ 23,996	\$ 19,551	\$ (4,445)	-18.5%
617805	Parking	\$ 8,750	\$ 4,200	\$ (4,550)	-52.0%
619801	Equipment Less \$5k	\$ 59,689	\$ 85,614	\$ 25,925	43.4%
660001	Postage and Freight	\$ 3,420	\$ 3,420	\$ -	0.0%
660002	Printing	\$ -	\$ -	\$ -	-
660008	Interest Charges-Others	\$ -	\$ -	\$ -	-
660009	Training Professional Development	\$ 99,173	\$ 108,739	\$ 9,566	9.6%
660010	Insurance Premium Expense	\$ 106,724	\$ 139,562	\$ 32,838	30.8%
660017	Advertising & Promo Publications	\$ 18,989	\$ 8,500	\$ (10,489)	-55.2%
660040	Bad Debt Expense	\$ -	\$ -	\$ -	-
660061	Building Maintenance	\$ 49,095	\$ 49,095	\$ -	0.0%
660062	Custodial Services	\$ 1,218,616	\$ 1,218,234	\$ (382)	0.0%
660094	Depreciation on Leasehold Impr	\$ 50,766	\$ 45,955	\$ (4,811)	-9.5%
660095	Depreciation on Equipment	\$ 113,299	\$ 90,139	\$ (23,160)	-20.4%
660098	Depreciation on Intangible Assets	\$ -	\$ -	\$ -	-



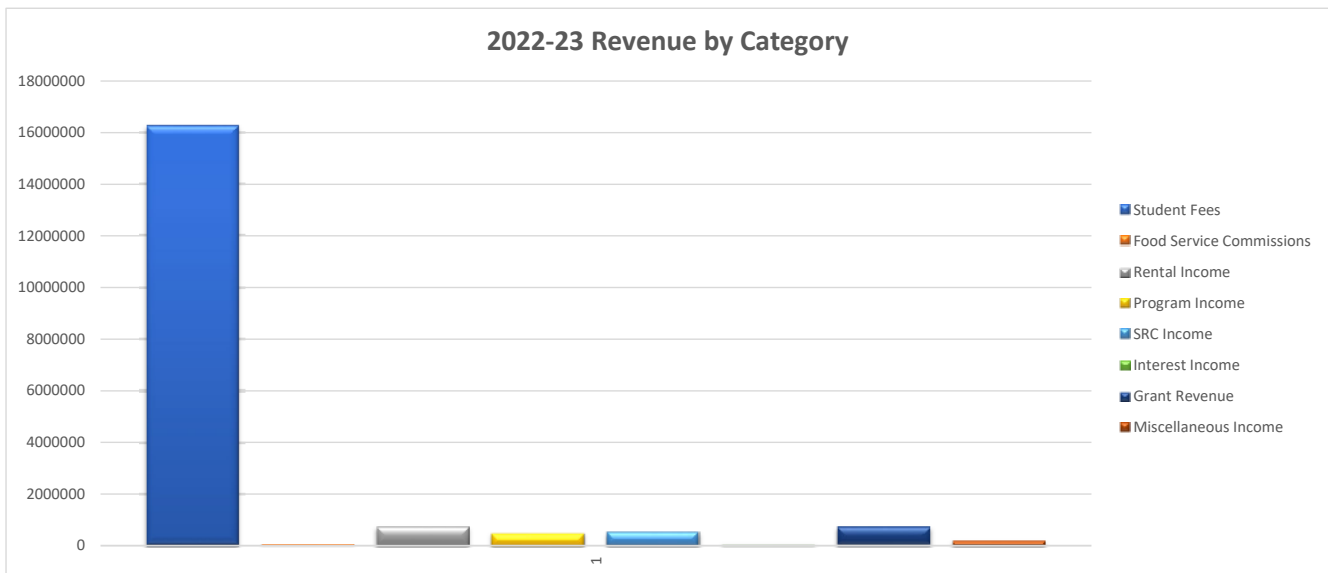
Department Summary Proposed Budget 2022-23

DEPARTMENT:

Account Number	Description	2021-22 Adopted Budget	2022-23 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
REVENUE					
660552	COS - Non Food	\$ 6,500	\$ 15,900	\$ 9,400	144.6%
660805	Books	\$ 600	\$ 300	\$ (300)	-50.0%
660807	Subscription	\$ 27,665	\$ 28,498	\$ 833	3.0%
660810	Workshops & Conference Fees	\$ 49,075	\$ 43,793	\$ (5,282)	
660812	Other Rentals	\$ 43,803	\$ 29,920	\$ (13,883)	-31.7%
660813	Hospitality	\$ 2,810	\$ 5,157	\$ 2,347	83.5%
660814	Building Supplies	\$ 183,833	\$ 183,833	\$ -	0.0%
660815	Custodial Supplies	\$ -	\$ 105,292	\$ 105,292	-
660818	Program Food Costs	\$ 29,637	\$ 36,972	\$ 7,335	24.7%
660825	Equipment Repairs	\$ 129,928	\$ 138,220	\$ 8,292	6.4%
660826	R & M Sports & Fitness Equipment	\$ 36,725	\$ 37,275	\$ 550	1.5%
660829	Licensing Fees	\$ 4,138	\$ 4,138	\$ -	0.0%
660831	Handling Fees	\$ -	\$ -	\$ -	-
660834	University Dept Support	\$ 35,000	\$ 30,000	\$ (5,000)	-14.3%
660835	Taxes & Licenses	\$ 2,913	\$ 2,964	\$ 51	1.7%
660841	Program Costs	\$ 658,289	\$ 700,169	\$ 41,880	6.4%
660842	Recruitment	\$ 10,055	\$ 10,639	\$ 584	5.8%
660880	Memberships	\$ 19,534	\$ 20,982	\$ 1,448	7.4%
660883	Credit Card Processing Fees	\$ 23,262	\$ 23,380	\$ 118	0.5%
660884	Bank Charges and NSF	\$ 4,091	\$ 3,819	\$ (272)	-6.6%
660901	Office Supplies	\$ 49,339	\$ 46,531	\$ (2,808)	-5.7%
660902	Computer Supplies	\$ 35,870	\$ 63,702	\$ 27,832	77.6%
660903	COVID Operational Supp & Svcs	\$ -	\$ 16,877	\$ 16,877	-
660905	Operational Supplies	\$ 100,237	\$ 94,937	\$ (5,300)	-5.3%
660906	Operational Supplies EE Uniform	\$ 30,850	\$ 30,892	\$ 42	0.1%
660907	Operational Supplies - Towels	\$ 7,470	\$ 16,917	\$ 9,447	126.5%
660913	Marketing	\$ 67,000	\$ 57,176	\$ (9,824)	-14.7%
660915	Professional Services	\$ 365,072	\$ 311,558	\$ (53,514)	-14.7%
660920	Subcontractor Svcs-University	\$ 54,212	\$ 54,212	\$ -	0.0%
660960	R & M - Outdoor Pools	\$ 35,689	\$ 35,954	\$ 265	0.7%
660961	R & M - Outdoor Field	\$ 6,770	\$ 6,770	\$ -	0.0%
660966	Referendum Expense	\$ -	\$ -	\$ -	-
660967	Penalties-Late Fees	\$ -	\$ -	\$ -	-
660968	Admin Contingency	\$ 154,504	\$ 121,377	\$ (33,127)	-21.4%
660971	Operating Reserves	\$ 250,000	\$ -	\$ (250,000)	-100.0%
660978	Tuition-Books	\$ -	\$ -	\$ -	-
660997	Post-Retirement Expense	\$ (68,981)	\$ (42,847)	\$ 26,134	-37.9%
Subtotal Operating Expenditures		\$ 6,194,492	\$ 6,265,307	\$ 70,815	1%
Total Expenditures		\$ 17,996,035	\$ 19,107,099	\$ 1,111,064	6%
Net Financial Activity		\$ -	\$ 0	\$ 0	-

**University Student Union
2022-23 Operating Budget Proposal
By Revenue Category**

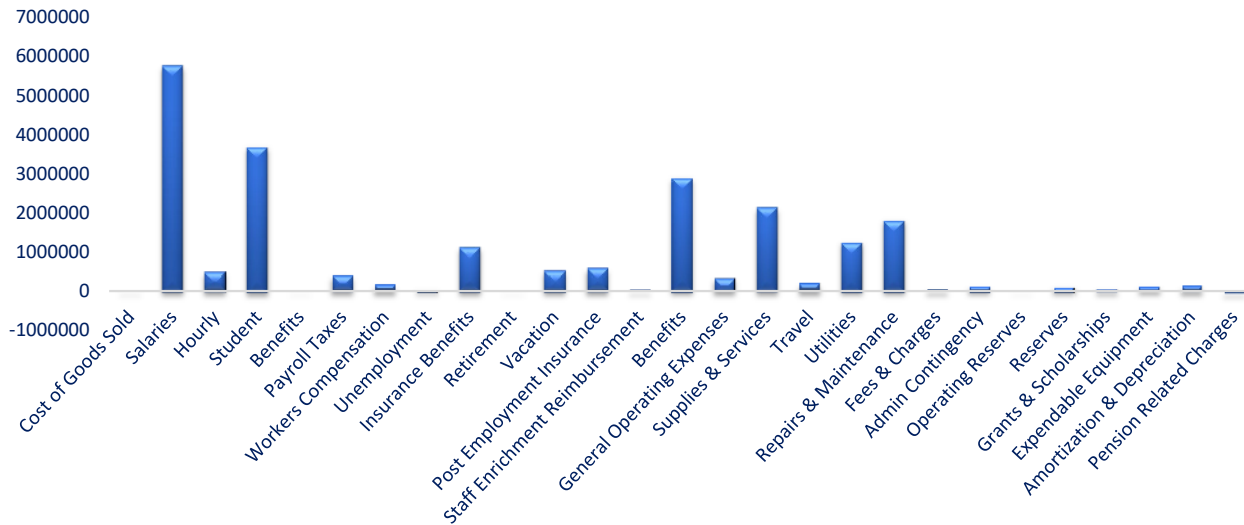
Revenue Category	2021-22 Adopted Budget	2022-23 Proposed Budget	Variance \$	Variance %
Student Fees	\$ 15,905,060	\$ 16,271,507	\$ 366,447	2.3%
Food Service Commissions	\$ -	\$ 40,000	\$ 40,000	-
Rental Income	\$ 565,875	\$ 758,494	\$ 192,619	34.0%
Program Income	\$ 311,936	\$ 501,075	\$ 189,139	60.6%
SRC Income	\$ 280,459	\$ 534,949	\$ 254,490	90.7%
Interest Income	\$ 84,516	\$ 70,600	\$ (13,916)	-16.5%
Grant Revenue	\$ 657,100	\$ 720,060	\$ 62,960	9.6%
Miscellaneous Income	\$ 191,089	\$ 210,414	\$ 19,325	10.1%
Total Revenues	\$ 17,996,035	\$ 19,107,099	\$ 1,111,064	6.2%



**University Student Union
2022-23 Operating Budget Proposal
By Expenditure Category**

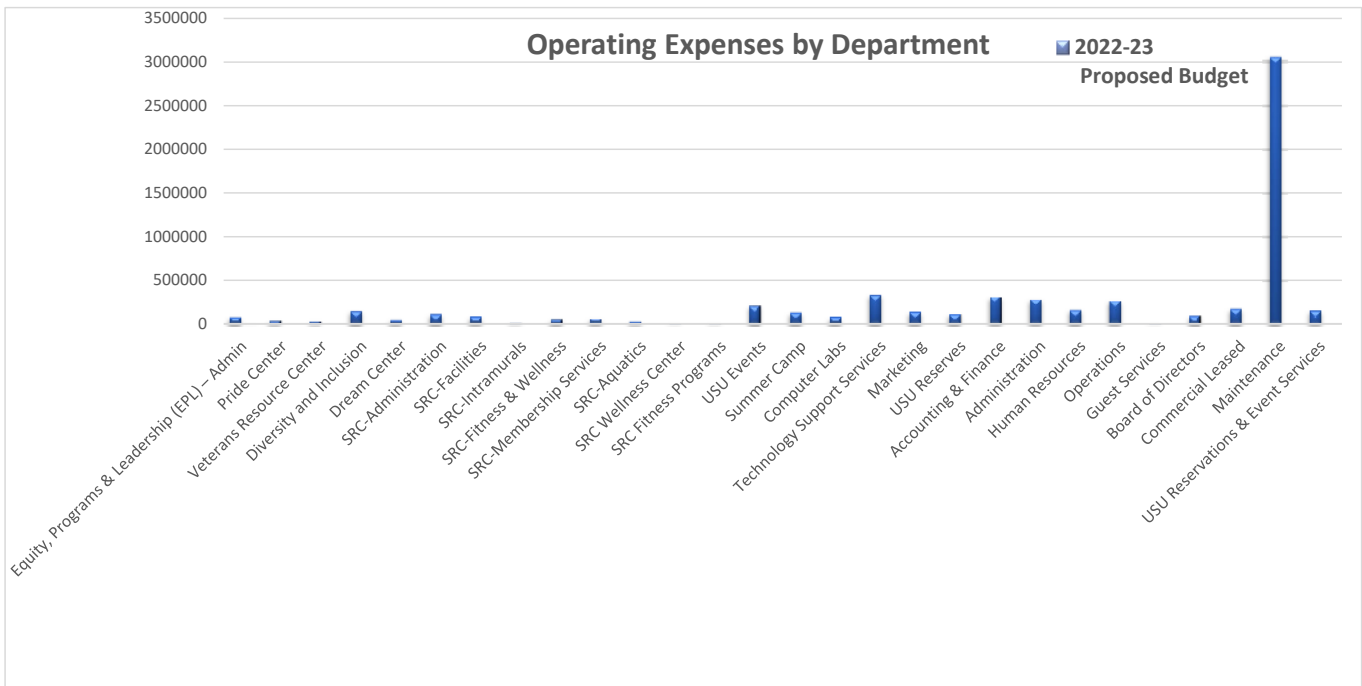
Expenditure Category	2021-22 Adopted Budget	2022-23 Proposed Budget	Variance \$	Variance %
Cost of Goods Sold	\$ 6,500	\$ 15,900.00	\$ 9,400	144.6%
Salaries	\$ 5,215,350	\$ 5,741,365	\$ 526,015	10.1%
Hourly	\$ 194,906	\$ 494,634	\$ 299,728	153.8%
Student	\$ 3,593,834	\$ 3,695,825	\$ 101,990	2.8%
Benefits	\$ 2,797,453	\$ 2,909,968	\$ 112,515	4.0%
General Operating Expenses	\$ 330,237	\$ 341,127	\$ 10,889	3.3%
Supplies & Services	\$ 2,079,043	\$ 2,131,114	\$ 52,072	2.5%
Travel	\$ 156,030	\$ 195,672	\$ 39,642	25.4%
Utilities	\$ 1,174,054	\$ 1,270,528	\$ 96,474	8.2%
Repairs & Maintenance	\$ 1,709,848	\$ 1,830,724	\$ 120,876	7.1%
Fees & Charges	\$ 69,404	\$ 64,301	\$ (5,103)	-7.4%
Reserves	\$ 404,504	\$ 121,377	\$ (283,127)	-70.0%
Grants & Scholarships	\$ 75,099	\$ 75,203	\$ 104	0.1%
Expendable Equipment	\$ 94,689	\$ 126,114	\$ 31,425	33.2%
Amortization & Depreciation	\$ 164,065	\$ 136,094	\$ (27,971)	-17.0%
Pension Related Charges	\$ (68,981)	\$ (42,847)	\$ 26,134	-37.9%
Total Expenditures	\$ 17,996,035	\$ 19,107,099	\$ 1,111,064	6.2%

2022-23 Expenditures by Category



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

Department	Description	2021-22 Adopted Budget	2022-23 Proposed Budget	\$ Variance	% Variance
31010	Equity, Programs & Leadership (EPL) – Admin	\$ -	\$ 79,300	\$ 79,300	-
31020	Pride Center	\$ 35,456	\$ 38,635	\$ 3,179	9.0%
31030	Veterans Resource Center	\$ 33,113	\$ 29,726	\$ (3,387)	-10.2%
31040	Diversity and Inclusion	\$ 96,141	\$ 150,965	\$ 54,824	57.0%
31050	Dream Center	\$ 37,550	\$ 50,000	\$ 12,450	33.2%
31070	SRC-Administration	\$ 55,284	\$ 113,539	\$ 58,255	105.4%
31071	SRC-Facilities	\$ 53,084	\$ 74,934	\$ 21,850	41.2%
31072	SRC-Intramurals	\$ 9,701	\$ 16,899	\$ 7,198	74.2%
31073	SRC-Fitness & Wellness	\$ 37,601	\$ 56,003	\$ 18,402	48.9%
31074	SRC-Membership Services	\$ 45,815	\$ 58,581	\$ 12,766	27.9%
31075	SRC-Aquatics	\$ 23,927	\$ 34,037	\$ 10,110	42.3%
31076	SRC Wellness Center	\$ 10,678	\$ 9,310	\$ (1,368)	-12.8%
31077	SRC Fitness Programs	\$ 17,076	\$ 12,470	\$ (4,606)	-27.0%
31090	USU Events	\$ 302,156	\$ 216,885	\$ (85,271)	-28.2%
31250	Summer Camp	\$ 101,546	\$ 137,482	\$ 35,936	35.4%
31300	Computer Labs	\$ 66,015	\$ 75,592	\$ 9,577	14.5%
31350	Technology Support Services	\$ 361,584	\$ 340,326	\$ (21,258)	-5.9%
31600	Marketing	\$ 179,786	\$ 139,169	\$ (40,617)	-22.6%
32080	USU Reserves	\$ 404,504	\$ 121,377	\$ (283,127)	-70.0%
33010	Accounting & Finance	\$ 328,174	\$ 307,167	\$ (21,007)	-6.4%
33020	Administration	\$ 296,218	\$ 278,629	\$ (17,589)	-5.9%
33030	Human Resources	\$ 159,696	\$ 167,701	\$ 8,005	5.0%
33040	Operations	\$ 321,806	\$ 262,672	\$ (59,134)	-18.4%
33050	Guest Services	\$ 7,034	\$ 7,134	\$ 100	1.4%
33080	Board of Directors	\$ 90,967	\$ 98,860	\$ 7,893	8.7%
33200	Commercial Leased	\$ 177,070	\$ 181,271	\$ 4,201	2.4%
35030	Maintenance	\$ 2,818,560	\$ 3,058,911	\$ 240,351	8.5%
35050	USU Reservations & Event Services	\$ 123,949	\$ 147,732	\$ 23,783	19.2%
	Total Expenses	\$ 6,194,492	\$ 6,265,307	\$ 70,816	1.1%

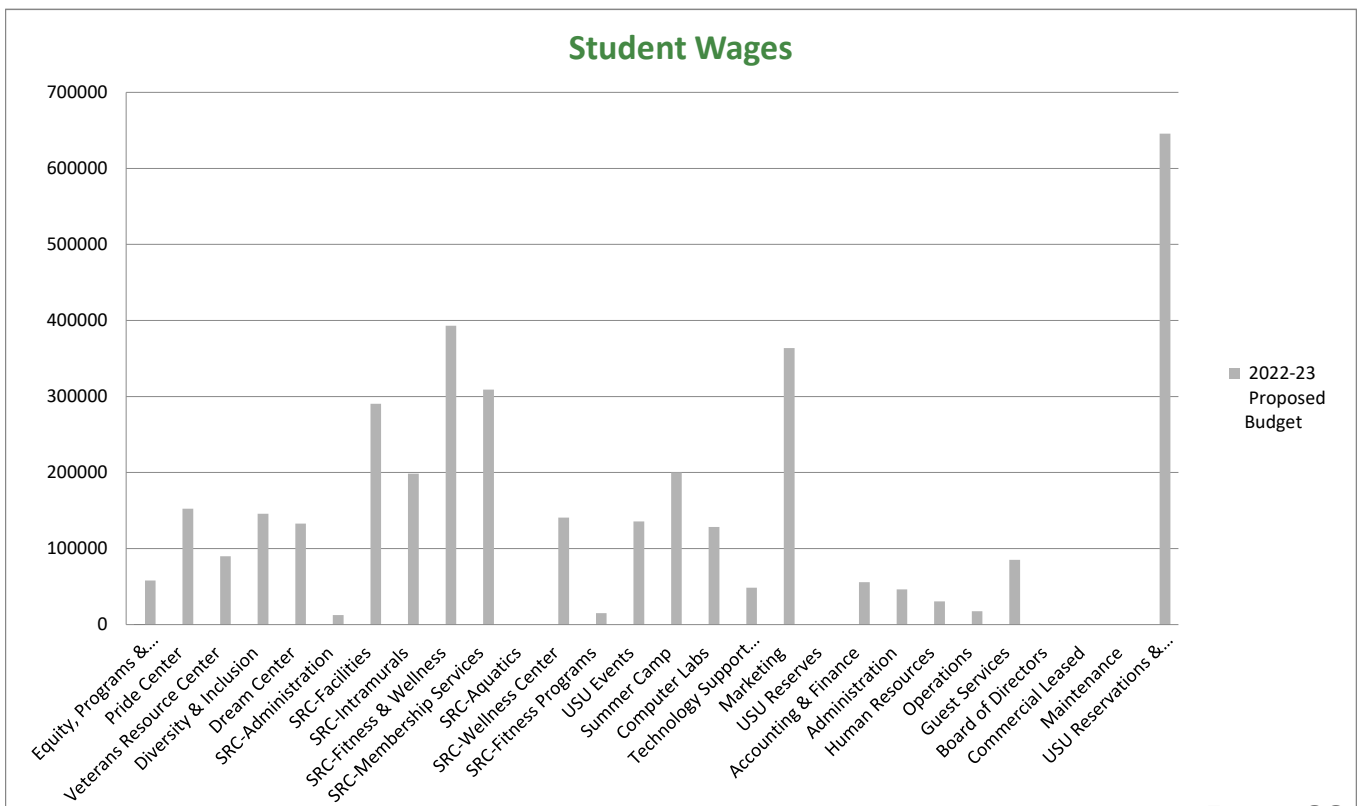


**University Student Union
Operating Budget Proposal
Expenditures by Department**

Department	Description	2021-22 Adopted Budget	2022-23 Proposed Budget	\$ Variance	% Variance
31010	Equity, Programs & Leadership (EPL) – Admin	\$ -	\$ 663,046	\$ 663,046	-
31020	Pride Center	\$ 330,497	\$ 366,551	\$ 36,054	10.9%
31030	Veterans Resource Center	\$ 271,483	\$ 290,591	\$ 19,108	7.0%
31040	Diversity and Inclusion	\$ 594,911	\$ 554,115	\$ (40,796)	-6.9%
31050	Dream Center	\$ 314,272	\$ 358,263	\$ 43,991	14.0%
31070	SRC-Administration	\$ 206,355	\$ 258,313	\$ 51,958	25.2%
31071	SRC-Facilities	\$ 426,628	\$ 463,957	\$ 37,329	8.7%
31072	SRC-Intramurals	\$ 360,830	\$ 449,142	\$ 88,311	24.5%
31073	SRC-Fitness & Wellness	\$ 723,906	\$ 762,859	\$ 38,953	5.4%
31074	SRC-Membership Services	\$ 436,873	\$ 483,762	\$ 46,889	10.7%
31075	SRC-Aquatics	\$ 475,897	\$ 522,913	\$ 47,016	9.9%
31076	SRC Wellness Center	\$ 224,868	\$ 268,639	\$ 43,771	19.5%
31077	SRC Fitness Programs	\$ 280,943	\$ 237,344	\$ (43,599)	-15.5%
31090	USU Events	\$ 688,446	\$ 532,657	\$ (155,789)	-22.6%
31250	Summer Camp	\$ 237,607	\$ 361,047	\$ 123,440	52.0%
31300	Computer Labs	\$ 302,385	\$ 295,555	\$ (6,830)	-2.3%
31350	Technology Support Services	\$ 803,886	\$ 726,749	\$ (77,137)	-9.6%
31600	Marketing	\$ 1,078,247	\$ 1,036,058	\$ (42,189)	-3.9%
32080	USU Reserves	\$ 792,044	\$ 639,639	\$ (152,405)	-19.2%
33010	Accounting & Finance	\$ 1,286,890	\$ 1,299,967	\$ 13,077	1.0%
33020	Administration	\$ 1,045,626	\$ 977,924	\$ (67,702)	-6.5%
33030	Human Resources	\$ 849,635	\$ 893,899	\$ 44,264	5.2%
33040	Operations	\$ 441,636	\$ 404,350	\$ (37,286)	-8.4%
33050	Guest Services	\$ 72,980	\$ 98,412	\$ 25,432	34.8%
33080	Board of Directors	\$ 156,597	\$ 171,304	\$ 14,707	9.4%
33200	Commercial Leased	\$ 177,070	\$ 181,271	\$ 4,201	2.4%
35030	Maintenance	\$ 4,156,142	\$ 4,302,216	\$ 146,074	3.5%
35050	USU Reservations & Event Services	\$ 1,259,382	\$ 1,506,555	\$ 247,173	19.6%
	Total Expenses	\$ 17,996,036	\$ 19,107,099	\$ 1,111,063	6.2%

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

Department	Description	2021-22 Adopted Budget	2022-23 Proposed Budget	\$ Variance	% Variance
31010	Equity, Programs & Leadership (EPL) – Admin	\$ -	\$ 58,123	\$ 58,123	-
31020	Pride Center	\$ 120,584	\$ 152,374	\$ 31,790	26.4%
31030	Veterans Resource Center	\$ 84,142	\$ 89,860	\$ 5,718	6.8%
31040	Diversity & Inclusion	\$ 148,962	\$ 145,760	\$ (3,202)	-2.1%
31050	Dream Center	\$ 114,439	\$ 132,926	\$ 18,487	16.2%
31070	SRC-Administration	\$ 11,700	\$ 12,449	\$ 749	6.4%
31071	SRC-Facilities	\$ 278,686	\$ 290,537	\$ 11,851	4.3%
31072	SRC-Intramurals	\$ 142,567	\$ 198,657	\$ 56,090	39.3%
31073	SRC-Fitness & Wellness	\$ 403,751	\$ 393,151	\$ (10,600)	-2.6%
31074	SRC-Membership Services	\$ 285,910	\$ 309,046	\$ 23,136	8.1%
31075	SRC-Aquatics	\$ 300,787	\$ -	\$ (300,787)	-100.0%
31076	SRC-Wellness Center	\$ 115,703	\$ 140,694	\$ 24,991	21.6%
31077	SRC-Fitness Programs	\$ 20,974	\$ 14,977	\$ (5,997)	-28.6%
31090	USU Events	\$ 124,440	\$ 135,533	\$ 11,093	8.9%
31250	Summer Camp	\$ 126,648	\$ 200,126	\$ 73,478	58.0%
31300	Computer Labs	\$ 142,411	\$ 128,445	\$ (13,965)	-9.8%
31350	Technology Support Services	\$ 45,502	\$ 48,506	\$ 3,004	6.6%
31600	Marketing	\$ 332,816	\$ 363,790	\$ 30,974	9.3%
32080	USU Reserves	\$ -	\$ -	\$ -	-
33010	Accounting & Finance	\$ 61,624	\$ 55,740	\$ (5,884)	-9.5%
33020	Administration	\$ 50,321	\$ 46,187	\$ (4,134)	-8.2%
33030	Human Resources	\$ 19,444	\$ 30,416	\$ 10,972	56.4%
33040	Operations	\$ 11,340	\$ 17,478	\$ 6,138	54.1%
33050	Guest Services	\$ 62,189	\$ 85,230	\$ 23,041	37.0%
33080	Board of Directors	\$ -	\$ -	\$ -	-
33200	Commercial Leased	\$ -	\$ -	\$ -	-
35030	Maintenance	\$ 15,900	\$ -	\$ (15,900)	-100.0%
35050	USU Reservations & Event Services	\$ 572,996	\$ 645,820	\$ 72,824	12.7%
Total Student Wages		\$ 3,593,834	\$ 3,695,825	\$ 101,990	2.8%



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

Department	Dept Description	Proposed Student Hours	Proposed Student Wages	Avg. Hourly/Rate
31010	Equity, Programs & Leadership (EPL) – Admin	3,876	\$ 58,123	\$ 15.00
31020	Pride Center	9,953	\$ 152,374	\$ 15.31
31030	Veterans Resource Center	5,498	\$ 89,860	\$ 16.34
31040	Diversity & Inclusion	9,039	\$ 145,760	\$ 16.13
31050	Dream Center	8,160	\$ 132,926	\$ 16.29
31070	SRC-Administration	720	\$ 12,449	\$ 17.29
31071	SRC-Facilities	17,502	\$ 290,537	\$ 16.60
31072	SRC-Intramurals	12,204	\$ 198,657	\$ 16.28
31073	SRC-Fitness & Wellness	23,526	\$ 393,151	\$ 16.71
31074	SRC-Membership Services	18,740	\$ 309,046	\$ 16.49
31075	SRC-Aquatics	-	\$ -	\$ -
31076	SRC-Wellness Center	8,499	\$ 140,694	\$ 16.55
31077	SRC-Fitness Programs	840	\$ 14,977	\$ 17.83
31090	Programs	8,320	\$ 135,533	\$ 16.29
31250	Summer Camp	12,394	\$ 200,126	\$ 16.15
31300	Computer Labs	8,366	\$ 128,445	\$ 15.35
31350	Technology Support Services	2,889	\$ 48,506	\$ 16.79
31600	Marketing	22,284	\$ 363,790	\$ 16.33
33010	Accounting & Finance	4,116	\$ 55,740	\$ 13.54
33020	Administration	2,784	\$ 46,187	\$ 16.59
33030	Human Resources	-	\$ 30,416	\$ -
33040	Operations	1,041	\$ 17,478	\$ 16.79
33050	Guest Services	5,256	\$ 85,230	\$ 16.22
33080	Board of Directors	-	\$ -	\$ -
33200	Commercial Leased	-	\$ -	\$ -
35030	Facilities Maintenance	-	\$ -	\$ -
35050	USU Reservations & Event Services	39,717	\$ 645,820	\$ 16.26
Total Student Hours & Wages		225,724	\$ 3,695,825	\$ 16.37

**UNIVERSITY STUDENT UNION
2022-23 OPERATING BUDGET PROPOSAL BY DEPARTMENT
AND ACCOUNT**

Account	Description	2022-23 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	208,414	11,247	39,078	-	-	-	-	-	4,000	-	-	16,863	-	-	-	-	-	-	-	-	8,104	-	-	-	-	-	-	-	69,022	60,100			
503802	Indirect Cost Rec - Campus Svc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
503803	Indirect Cost Rec - Custodial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
503804	Indirect Cost Rec - Linen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
503805	Indirect Cost Rec - Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
503806	Indirect Cost Rec - Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
503807	Equipment Recovery Income	340	-	-	-	-	-	-	-	-	-	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
504830	Sales - Brunch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
504838	Member Discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
508892	Investment Income Realized G L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
508894	Investment Income Unrized G L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
508897	Interest Income Bank	70,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,600	-	-	-	-	-	-	-	-				
580003	Gain/Loss on Disp Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580850	Rental Income - Equipment	30,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,100				
580851	Equipment Income - ASI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580852	Equipment Income - Cht Students	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580853	Equipment Income - CSUN Depts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580854	Equipment Income - Off Campus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580855	Equipment Income - USU Co-Spon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580856	Rental Income - Facility	692,854	-	-	-	-	-	-	-	2,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	510,054	180,400			
580857	Facility Income - ASI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580858	Facility Income - Cht Students	3,400	-	-	-	-	-	-	3,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580859	Facility Income - CSUN Depts	9,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580860	Facility Income - Off Campus	20,300	-	-	-	-	-	-	20,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580861	Facility Income - USU Co-Spons	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580862	Facility Income - Vendor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580863	Rental Income - Lockers	10,765	-	-	-	-	-	-	-	-	-	10,884	-	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580864	Rental Income-Towels	8,240	-	-	-	-	-	-	-	-	-	8,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580865	Pool Pass Fee	5,700	-	-	-	-	-	-	-	-	-	-	5,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580866	Program Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580867	Fitness Program Income	32,220	-	-	-	-	-	-	-	-	-	-	31,920	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580868	Personal Training Prog Income	50,000	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580869	Summer & Sports Camp Income	501,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-	501,075	-	-	-	-	-	-	-	-	-	-	-	-	-				
580870	Intramurals Income	16,550	-	-	-	-	-	-	-	16,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580872	Membership Income	368,274	-	-	-	-	-	-	-	-	-	368,063	-	211	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580873	Guest Pass Income	21,760	-	-	-	-	-	-	-	-	-	21,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580874	Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580875	Fee Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580878	Miscellaneous Income	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000				
580883	Rental Income - Non Operating	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000				
580885	Sales - Non Taxable	21,400	-	-	-	-	-	-	-	-	-	21,400	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580886	Sales - Taxable	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580888	Commission Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580898	Cash Overages/Shortages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000				
580900	Other Income - Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
580910	Student Union Fees	16,271,507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,271,507	-	-	-	-	-	-	-	-				
580916	Grant Revenue	720,060	110,248	-	-	259,756	350,056	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total Revenue		\$ 19,107,099	\$ 121,495	\$ 39,078	\$ -	\$ 259,756	\$ 350,056	\$ -	\$ 33,200	\$ 22,950	\$ 50,000	\$ 430,487	\$ 54,483	\$ 332	\$ 300	\$ -	\$ 501,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,350,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,054	\$ 69,022	\$ 274,600			
EXPENDITURES																																		
601120	Hourly	494,634	14,560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
601300	Support Staff Salaries	5,741,365	358,288	104,556	104,556	156,204	110,400	102,125	51,652	133,868	194,373	65,520	363,645	57,095	62,400	105,577	115,302	-	-	-	-	53,000	247,316	339,800	481,432	640,353	474,176	425,190	94,000	-	43,000	-	860,533	413,226
601303	Student Assistant	3,695,825	58,123	152,374	89,860	145,760	132,726	12,449	290,537	198,657	393,151	309,046	140,694	14,977	135,533	200,126	128,445	48,506	363,790	-	55,740	46,187	30,416	17,478	85,230	46,187	30,416	17,478	85,230	46,187	30,416	17,478	85,230	46,187
603005	Retirement	399,044	23,473	9,389	9,38																													

**UNIVERSITY STUDENT UNION
2022-23 OPERATING BUDGET PROPOSAL BY DEPARTMENT
AND ACCOUNT**

Account	Description	2022-23 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	
660008	Interest Charges-Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660009	Training Professional Development	108,739	-	300	300	850	2,000	9,670	7,615	560	600	900	7,086	-	600	250	-	1,370	2,058	2,660	-	-	-	51,500	2,600	650	13,650	-	-	3,520	
660010	Insurance Premium Expense	130,562	-	-	-	-	-	52,388	-	-	-	-	-	-	-	-	1,115	-	-	-	-	77,607	-	-	-	-	-	8,452	-	-	
660017	Advertising & Promo Publications	8,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,500	-	-	-	-	-	-	-	-	-	-	
660040	Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660051	Building Maintenance	49,095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,095	
660062	Custodial Services	1,218,234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67,994	1,140,973	-	
660094	Depreciation on Leasehold Impr	45,955	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,955	-	-	-	-	-	-	-	-	
660095	Depreciation on Equipment	90,139	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,139	-	-	-	-	-	-	-	-	
660098	Depreciation on Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660552	COS - Non Food	15,900	-	-	-	-	-	-	-	-	-	15,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660805	Books	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	-	-	-	-	-	-	
660807	Subscription	28,498	-	855	278	140	595	-	-	-	200	-	-	336	-	670	-	-	191	20,539	-	2,125	623	-	-	-	-	-	-	196	
660810	Workshops & Conference Fees	43,793	-	-	-	-	1,700	6,000	-	1,300	3,119	-	-	-	-	-	1,400	-	-	-	-	-	27,279	1,000	-	-	-	-	-	1,995	
660812	Other Rentals	29,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,420	-	-	-	-	-	-	-	-	-	-	4,500	
660813	Hospitality	5,157	-	500	200	-	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	250	1,660	1,047	-	-		
660814	Building Supplies	183,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	183,833	
660815	Custodial Supplies	105,292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	844	-	-	-	-	-	-	-	-	-	-	-	6,195	98,253	
660818	Program Food Costs	35,972	-	-	-	-	-	-	-	900	-	-	-	-	-	-	36,072	-	-	-	-	-	-	-	-	-	-	-	-	-	
660825	Equipment Repairs	138,220	-	-	-	-	-	-	18,963	-	-	-	-	2,000	-	-	-	-	12,029	31,544	525	-	-	-	1,000	-	-	-	-	61,159	
660826	R & M Sports & Fitness Equipment	37,275	-	-	-	-	-	-	5,675	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,600	
660829	Licensing Fees	4,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,138	
660831	Handling Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660834	University Dept Support	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	
660835	Taxes & Licenses	2,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,964	-	-	-	-	-	-	-	-	
660841	Program Costs	700,169	78,800	36,530	28,450	136,700	26,704	-	5,720	3,000	4,550	-	18,122	3,500	2,050	212,700	57,733	5,000	-	47,500	-	-	850	18,000	5,000	500	8,760	-	-	-	
660842	Recruitment	10,639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,139	-	-	-	-	-	-	-	7,500	-	-	-	-	-	
660880	Memberships	20,982	-	250	228	575	-	3,322	-	-	600	-	-	-	200	1,415	2,432	-	-	-	-	860	9,650	1,300	150	-	-	-	-	-	
660883	Credit Card Processing Fees	23,380	-	-	-	-	-	-	-	-	-	6,250	-	-	-	-	9,260	-	-	-	-	4,892	-	-	-	-	-	-	-	-	2,978
660884	Bank Charges and NSF	3,819	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,819	-	-	-	-	-	-	-	-	
660901	Office Supplies	46,531	500	50	100	300	2,000	300	100	-	250	100	100	100	100	1,000	-	-	-	6,056	-	875	30,600	-	1,600	800	200	-	400	1,000	
660902	Computer Supplies	65,702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,163	7,900	2,639	-	-	-	-	-	-	-	-	-	-	
660903	COVID Operational Supp & Svcs	16,877	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000	
660905	Operational Supplies	94,937	-	-	50	-	-	15,556	4,000	25,169	2,050	1,235	2,389	1,607	-	-	-	3,563	7,118	-	-	-	-	2,200	-	-	-	-	12,000	18,000	
660906	Operational Supplies EE Uniform	30,892	-	150	120	400	1,000	560	738	3,500	1,807	591	2,744	986	1,308	600	-	467	-	-	-	-	-	-	-	5,184	-	-	-	10,738	
660907	Operational Supplies - Towels	16,917	-	-	-	-	-	-	15,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,560	
660913	Marketing	57,176	-	-	-	-	7,926	-	-	-	-	-	-	-	-	-	-	-	-	49,250	-	-	-	-	-	-	-	-	-	-	
660915	Professional Services	311,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-	888	-	-	1,500	-	31,350	35,400	5,760	236,660	-	-	-	-	-	
660920	Subcontractor Svcs-University	54,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,212	
660960	R & M - Outdoor Pools	35,954	-	-	-	-	-	-	-	-	-	-	1,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,194	
660961	R & M - Outdoor Field	6,770	-	-	-	-	-	-	2,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,900	
660966	Referendum Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660967	Penalties-Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660968	Admin Contingency	121,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	121,377	-	-	-	-	-	-	-	-	-	
660971	Operating Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660978	Tuition-Books	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
660997	Post-Retirement Expense	(42,847)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(42,847)	-	-	-	-	-	-	-	-	
Subtotal Operating Expenditures		\$ 6,265,307	\$ 79,300	\$ 38,639	\$ 29,726	\$ 150,965	\$ 50,000	\$ 113,539	\$ 74,934	\$ 16,899	\$ 56,003	\$ 58,581	\$ 34,037	\$ 9,310	\$ 12,470	\$ 216,885	\$ 137,482	\$ 75,592	\$ 340,326	\$ 139,169	\$ 121,377	\$ 307,167	\$ 278,629	\$ 167,701	\$ 262,672	\$ 7,134	\$ 98,860	\$ 181,271	\$ 3,058,911	\$ 147,732	
Total Expend		\$ 19,107,099	\$ 663,046	\$ 366,551	\$ 290,591	\$ 554,115	\$ 358,263	\$ 258,313	\$ 463,957	\$ 449,142	\$ 762,859	\$ 483,762	\$ 522,913	\$ 268,639	\$ 237,344	\$ 532,657	\$ 361,047	\$ 295,555	\$ 726,749	\$ 1,036,058	\$ 639,639	\$ 1,299,967	\$ 977,924	\$ 893,899	\$ 404,350	\$ 98,412	\$ 171,304	\$ 181,271	\$ 4,302,216	\$ 1,506,555	
Net Financial Activity		\$ 0	\$(541,551)	\$(327,473)	\$(290,591)	\$(294,359)	\$(8,207)	\$(258,313)	\$(430,757)	\$(426,192)	\$(712,859)	\$(53,275)	\$(468,430)	\$(268,307)	\$(237,044)	\$(532,657)	\$ 140,028	\$(295,555)	\$(7												