

APPROVAL OF BUDGET

COLLEGE OF EXTENDED LEARNING

FISCAL YEAR 2023-24

The attached budget for fiscal year 2023-24 is hereby approved.

Dean of Tseng College:	· guiliate Cina	Date: 06/29/2023
	Joyce Feucht-Haviar	
Provost and VP Academic Affairs:		_ Date:
	Meera Komarraju	
VP Administration & Finance Chief Financial Officer:	e/ 	_ Date:
	Colin Donahue	
University President:	Erika Beck	_ Date:

Signature: Meew Komangan

Signature: Jalin Good

Email: meera.komarraju@csun.edu

Signature: Signat

FY 2023-2024 Budget Summary

FUNDS 44101, 44104 & 44105

	FY 21-22 Actual	FY 22-23 Actual/Forecast	FY 23-24 Budget	Actual/Forecast vs. Budget Variance (\$)	Actua l /Forecast vs. Budget Variance (%)	FY 24-25 Forecast	FY 25-26 Forecast	FY 26-27 Forecast
Degree programs credit (Master and Bachelor)	22,625,384	20,403,800	20,618,866	215,066	1%	21,209,399	22,648,321	24,654,452
Certificate programs credit	815,375	724,514	740,448	15,934	2%	775,000	850,000	900,000
Certificate programs non-credit Special courses/programs non-credit	390,683 486,900	469,506 261,234	423,877 261,234	(45,629) 0	-11% 0%	500,000 200,000	600,000 225,000	650,000 250,000
Other income	136,035	50,360	48,000	(2,360)	-5%	46,000	46,000	46,000
CSUN Self-Support Degree, Certificate and Professional Education Programs	24,454,377	21,909,414	22,092,425	183,011	1%	22,730,399	24,369,321	26,500,452
Open University (Fall & Spring)	849,173	809,956	943,223	133,267	14%	1,000,000	1,050,000	1,100,000
Winter Self-Support Summer Self-Support	1,266,496 10,444,125	1,105,984 5,226,922	1,107,040	1,056 (5,226,922)	0% NA	1,100,000 0	1,150,000 0	1,200,000
Early Start	146,595	123,873	80,000	(43,873)	-55%	200,000	200,000	200,000
Workshops	35,700	33,820	42,000	8,180	19%	40,000	40,000	40,000
Total University Access Programs	12,742,089	7,300,555	2,172,263	(5,128,292)	-236.08%	2,340,000	2,340,000	2,540,000
Student Success Pathway (SSP)/Intensive English Program (IEP)	294,719	434,850	585,650	150,800	26%	600,000	630,000	660,000
Contracted Custom Design Programs Semester at CSUN (SAC)	140,630 381,452	329,240 1,009,934	251,012 793,500	(78,228) (216,434)	-31% -27%	500,000 1,000,000	500,000 1,050,000	500,000 1,100,000
International Education (Oman and Bahrain Partnerships)	301,080	429,044	396,100	(32,944)	-8%	605,000	850,000	850,000
Total Programs for International Students & Groups	1,117,881	2,203,068	2,026,262	(176,806)	-9%	2,705,000	3,030,000	3,110,000
·								
Subtotal before Credits & Adjustments	38,314,347	31,413,037	26,290,950	(5,122,087) -	-19%	27,775,399	29,739,321	32,150,452
ReLAY Institute (Fund 44105)	40,000	116,500	100,000	(16,500)	-17%	100,000	100,000	100,000
Credits & Adjustments (Provision, Refunds, Investment Inc.)	619,399	992,410	417,684	(574,726)	-138%	300,000	300,000	300,000
Total Revenue	38,973,746	32,521,947	26,808,634	(5,713,313)	-21%	28,175,399	30,139,321	32,550,452
Management and Supervisory	833,216	1,104,820	1,131,146	(26,326)	-2%	1,131,146	1,165,080	1,188,382
Support Staff Salaries	4,450,491	4,849,223	5,248,597	(399,374)	-8%	5,248,597	5,406,055	5,514,176
Overtime Student Assistant	719 252,752	5,929 340,099	0 451,623	5,929 (111,524)	-25%	0 451,623	465,172	474,475
Extension/Summer Faculty [instructional pay]	8,019,245	8,649,107	4,206,508	4,442,599	106%	4,206,508	4,332,703	4,419,357
Special Consultants(Extra Pay) [non-instructional pay]	680,815	662,589	826,078	(163,489)	-20%	826,078	850,860	850,860
Subtotal Payroll	14,237,238	15,611,767	11,863,952	3,747,815	31.59%	11,863,952	12,219,871	12,447,251
Benefits Total Compensation	4,101,381 18,338,619	4,165,539 19,777,306	4,133,279 15,997,231	32,260 3,780,075	1% 24%	4,174,612 16,038,564	4,299,850 16,519,721	4,385,847 16,833,098
					-12%			248,207
Supplies and Services Misc Financials Expense	173,000 319,647	204,746 345,575	231,620 300,000	(26,874) 45,575	15%	238,569 309,000	243,340 315,180	321,484
Rentals and Leases	148,284	142,910	200,533	(57,623)	-29%	206,549	210,680	214,894
Repairs and Maintenance Postage and Freight	0 1,131	35,840 1,654	48,000 5,400	(12,160) (3,746)	-25% -69%	49,440 5,562	49,440 5,673	49,440 5,787
Printing	11,608	19,643	56,150	(36,507)	-65%	57,835	58,991	60,171
Advertising and Promo Publ	1,843,496	1,889,777	2,825,896	(936,119)	-33%	2,910,673	2,910,673	2,910,673
Insurance and Litigation Subscriptions	273,633 10,355	333,235 11,055	314,561 13,119	18,674 (2,064)	6% -16%	323,998 13,513	330,478 13,783	337,087 14,058
Workshop and Conference Fees	61,609	62,143	102,942	(40,799)	-40%	106,030	108,151	110,314
Contractual Services	706,052 103,442	563,450	1,202,671 101,656	(639,222) (18,445)	-53% -18%	1,238,752 104,706	1,263,527 107,847	1,288,797 110,004
State Pro Rata Charges Serv Frm Other Funds Agencies	8,546,243	83,211 5,928,114	5,933,787	(5,673)	0%	6,052,463	6,173,512	6,296,982
Other Expenses	431,313	465,939	437,643	28,296	6%	446,396	455,324	464,430
Travel Communications	6,761 12,965	99,947 50,288	146,680 57,640	(46,733) (7,352)	-32% -13%	149,614 58,793	152,606 59,969	155,658 61,168
Technology	136,585	103,937	211,002	(107,065)	-51%	215,222	219,526	223,917
Equipment	0	34,938	0	34,938	-	0	-	C
Transfers In Transfers Out	(130,000) 3,764,112	(176,663) 3,309,925	0 2,430,335	(176,663) 879,590	36%	0 2,478,942	2,528,521	2,579,091
Total Operating	16,420,236	13,509,662	14,619,635	(1,109,974)	-8%	14,966,054	15,207,220	15,452,162
Total Expenses	34,758,855	33,286,968	30,616,866	2,670,101	9%	31,004,617	31,726,940	32,285,260
Contribution	4,214,891	(765,021)	(3,808,232)	(3,043,212)	80%	(2,829,218)	(1,587,619)	265,193
Transfer to Capital Renewal Fund	2,000,000	<u> </u>	<u>-</u>	-		-	-	С
Net Contribution	2,214,891	(765,021)	(3,808,232)	(3,043,212)	-80%	(2,829,218)	(1,587,619)	265,193
Reserves								
441-XX Operating Fund (Including Early Start and ReLAY Institute)	27,582,079	26,817,058	23,008,826	(3,808,232)	-14%	20,179,607	18,591,988	18,857,181
443 - Construction/Capital Renewal Fund Total 441 + 443 Fund Balance	20,333,979 47,916,058	20,412,312 47,229,370	20,818,996 43,827,822	406,684 (3,401,548)	2% -7%	20,948,996 41,128,603	21,078,996 39,670,984	21,208,996 40,066,177
	,510,000	,,	.0,021,022	(5, .51,040)	-, ,,	.,,.25,000	,0.0,004	,000,17

44101 - EXL

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2023

Report ID: CFSENTBD

Report ID: CFSENTBD Scope ID: CFS_ENT_BD					Run: May 04, 20	23 at 07:22
300pc ib. 0i 0_Livi_bb	Full Year	Full Year	Var Budg	Full Year	Var to FY	Notes
	Budget 22/23	Projection 22/23	22/23	Budget 23/24	Proj 22/23	
Ful Cassial Cassian Danna	40 044 472	00 400 000	1 450 007	00.040.000	045.000	_
ExL Special Session Degree EXL Special Session Certs	19,244,173 768,612	20,403,800 724,514	1,159,627 (44,098)	20,618,866 740,448	215,066 15,934	а
EXL - Special Session Contract	14,280	1,120	(13,160)	2,000	880	
ExL - Open University	900,000	809,956	(90,044)	943,223	133,267	b
ExL - Spec Sess Arranged\Other	1,000,000	1,105,984	105,984	1,107,040	1,056	
ExL Self Support Summer	8,411,550	5,226,922	(3,184,628)	-	(5,226,922)	C
ExL - Other Non Credit Courses ExL -Other Non Credit Cntracts	774,987 589,035	696,084 361,940	(78,903) (227,095)	846,884 291.012	150,800 (70,928)	d e
ExL - CEU Certificate	449,576	469,506	19,930	423,877	(45,629)	٠
ExL - Semester at CSUN	822,500	1,009,934	187,434	793,500	(216,434)	f
EXL Extension Provision	(200,000)	(73,910)	126,090	(200,000)	(126,090)	g
External Investment Income	360,000	186,175	(173,825)	406,684	220,509	h
Escheat Unclaim Cks-Wrnts-etc ExL - Other Income	0 710,801	360 1,309,189	360 598,388	- 607,100	(360) (702,089)	i
Revenue Others - Main Campus	710,807	50,000	50,000	48,000	(2,000)	' I
Revenues	33,845,514	32,281,573	(1,563,941)	26,628,634	(5,652,939)	
Management and Supervisory	1,117,718	1,104,820	12,898	1,131,146	(26,326)	j _.
TEMP Management & Supervisory Department Chair	186,180 0	0	186,180 0	-	0 0	j
Support Staff Salaries	4,711,399	4.829.225	(117,826)	5,248,597	(419,372)	k
TEMP Support Staff Salaries	145,142	0	145,142	-	(473,372)	k
Overtime	0	5,929	(5,929)	-	5,929	
Student Assistant	435,878	335,763	100,115	451,623	(115,860)	1
Teaching Associates	7 005 000	0	0	- 457,000	0	m
Extension/Summer Faculty Tenured & Tenure Track Faculty	7,285,329 0	8,594,980 0	(1,309,651)	4,157,908	4,437,072	m m
Special Consultants(Extra Pav)	856.356	620,163	236,193	784,311	(164,148)	n''
Substitute Faculty	0	0	0	-	O	
Salaries	14,738,002	15,490,880	(752,878)	11,773,585	3,717,295	
B 64	L					
Benefits	4,237,990	4,145,557	92,433	4,130,929	14,628	
Operating Expenses						
Purchasing Item Type Default	О	0	0	О	О	
Technology Contractual Svcs	o	0	0		0	
Supplies and Services	240,749	204,746	36,003	231,620	(26,874)	
Misc Financials Expense	370,000	345,575	24,425	300,000	45,575	
Rentals and Leases Repairs and Maintenance	152,180 40,000	142,910 35,840	9,270 4,160	200,533 48,000	(57,623)	
Postage and Freight	8,300	1,654	4, 160 6,646	5,400	(12,160) (3,746)	
Printing	58,750	19,643	39,107	56,150	(36,507)	
Advertising and Promo Publ	2,715,350	1,889,777	825,573	2,825,896	(936,119)	o
Insurance and Litigation	300,000	333,235	(33, 235)	314,561	18,674	
Non Library Subscriptions	14,420	11,055	3,365	13,119	(2,064)	
Workshop and Conference Fees Special Training	123,992 0	48,896 13,247	75,096 (13,247)	102,942	(54,046) 13,247	
Contractual Services	1,195,071	563,450	631,621	1,202,671	(639,221)	p
State Pro Rata Charges	83,422	83,211	211	101,656	(18,445)	-
Serv Frm Other Funds Agencies	8,501,274	5,923,527	2,577,747	5,927,787	(4,260)	
Other Expenses	457,964	463,255	(5, 291)	437,643	25,612	
Travel	151,894 46,455	99,947 50,288	51,947	146,680 57,640	(46,733)	
Communications Technology	46,455 92,190	50,288 103,937	(3,832) (11,747)	211,002	(7,352) (107,065)	
Financial Aid Operations	92,190	0	0	0	(101,003)	
Equipment	0	34,938	(34,938)	0	34,938	
Operating Expenses	14,552,011	10,369,130	4,182,881	12,183,300	(1,814,170)	
Total Expenditures	33,528,003	30,005,567	3,522,437	28,087,814	1,917,753	
Net Revenue	317,511	2,276,006	1,958,496	(1,459,180)	(3,735,186)	
	3,7,3,7	2,270,000	7,000,400	(1,403,100)	(0,700,780)	
Transfers In and Out	l ,l		<u></u>			
Transfers In	(49,897)	(45,000)	(4,897)	0 405 005	(45,000)	
Transfers Out Transfers In and Out	3,461,256 3,411,359	3,162,984 3,117,984	298,272 293,375	2,425,335 2,425,335	737,649 692,649	
rransiers in and Out	3,411,309	3,117,904	293,375	2,420,330	092,049	
Change in Fund Balance	(3,093,848)	(841,978)	2,251,871	(3,884,515)	(4,427,835)	
Beginning Fund Balance	(17) 12 (12)	27,448,170	_,,	26,606,192	(),,,	
	[
Ending Fund Balance	[]	26,606,192		22,721,677		
Restricted For Encumbrances		0 00 000 100		0		
Unrestricted Fund Balance		26,606,192		22,721,677		

44104 - EXL Early Start

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2023

Report ID: CFSENTBD Scope ID: CFS_ENT_BD

Run: May 04, 2023 at 07:22

. – –	Full Year Budget 22/23	Full Year Projection 22/23	Var Budg 22/23		Full Year Budget 23/24		Var to FY Proj 22/23	Notes
ExL - Intersession	179 202	102 072	(F4 220)		90,000	٦	(42.972)	
Revenues	178,203 178,203	123,873 123,873	(54,330) (54,330)	\dashv	80,000 80.000	┨	(43,873) (43,873)	s
Revenues	170,203	123,073	(54,530)	\dashv	80,000	4	(43,073)	
				-		١		
Tenured & Tenure Track Faculty	О	450	(450)	-	-	١	450	
Extension/Summer Faculty	53,952	53,677	275		48,600		5,077	
Salaries	53,952	54,127	(175)		48,600		5,527	t
						\Box		
Benefits	2,740	8,550	<i>(5,810)</i>	_	1,264	┙	7,286	u
Operating Evpenses				-		١		
Operating Expenses Serv Frm Other Funds Agencies	23,991	4,587	19,404	- 1	6,000	١	(1,413)	
Other Expenses	23,991	2,684	(2,684)	- 1	0,000	١	2,684	
Operating Expenses	23,991	7,271	16,720	\dashv	6,000	┨	1,271	v
Operating Expenses	23,331	1,211	70,720	┪	0,000	┪	1,211	· I
Total Expenditures	80,683	69,949	10,734		55,864	1	14,085	
Net Revenue	97,520	53,924	(43,596)		24,136		(57,958)	
				П				
Transfers In and Out	ا ا	(400.000)	400.000	- 1		١	(400.000)	
Transfers In	0	(100,000)	100,000	- 1	-	١	(100,000)	
Transfers Out Transfers In and Out	97,520	146,941	(49,421)	\dashv	5,000	4	141,941	w
Transfers in and Out	97,520	46,941	50,579	\dashv	5,000	┥	41,941	
Change in Fund Balance	0	6,983	6,983	\dashv	19,136	┪	(99,899)	
Beginning Fund Balance	 	87,382	2,230	┪	94,365	┪	(22,300)	
J				-	,	1		
Ending Fund Balance		94,365			113,501			
Restricted For Encumbrances		0		ı	0			
Unrestricted Fund Balance		94,365			113,501			

44105 - ReLAY Institute

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2023

Report ID: CFSENTBD Scope ID: CFS_ENT_BD

Run: May 04, 2023 at 07:23

·	Full Year Budget 22/23	Full Year Projection 22/23	Var Budg 22/23	Full Year Budget 23/24	Var to FY Proj 22/23	Notes
•	Zaagot 12/10	- rejection =====				
ExL - Other Income	160,000	116,500	(43,500)	100000	(16,500)	х
Revenues	160,000	116,500	(43,500)	100,000	(16,500)	
Support Staff Salaries	80.000	19,998	60,002	О	19,998	
Student Assistant	17,340	4,335	13,005	0	4,335	
Special Consultants(Extra Pay)	50,125	42,426	7,700	41,767	659	
Salaries	147,465	66,759	80,707	41,767	24,992	у
Benefits	43,738	11,432	32,306	1,086	10,346	
Operating Expenses						
Misc Financials Expense	0	0	0	o	0	z
Operating Expenses	0	0	Ö	0	0	- 1
, , , , , , , , , , , , , , , , , , ,						
Total Expenditures	191,203	78,190	113,013	42,853	35,337	
Net Revenue	(31,203)	38,310	69,513	57,147	(51,837)	
Net Nevenue	(31,203)	30,370	03,013	31,141	(31,031)	
Transfers In/Out		(31,663)	31,663		(31,663)	
Change in Fund Balance	(31,203)	69,973	101,176	57,147	(20,174)	
Beginning Fund Balance	(31,203)	46,527	101,170	116,500	(20,174)	
Degining rund Balance		40,327		110,300		
Ending Fund Balance		116,500		173,647		
Restricted For Encumbrances		0		0		
Unrestricted Fund Balance		116,500		173,647		

44301 - Tsf Cerf-Maint And Equipment

Budget Variance to Projection - Favorable (Unfavorable)

As Of: March 31, 2023

Report ID: CFSENTBD Scope ID: CFS_ENT_BD

Run: May 04, 2023 at 07:23

	Full Year		Full Year		Var Budg		Full Year		Var to FY	Notes
								- 1		770100
	Budget 22/23		Projection 22/23		22/23		Budget 23/24		Proj 22/23	
								Т		
E () () ()	450.000		70.000		(74.007)		100.004	ı	000.054	
External Investment Income	150,000		78,333		(71,667)		406,684		328,351	aa
Revenues	150,000		78,333		(71,667)		406,684		328,351	
		_			(, ,	\vdash	ŕ	┪		
								ı		
								ı		
Total Salaries			0		0			7	0	
rotar Gararroo		_		Н		\vdash		4		
								┙		
Total Benefits			0		0			ı	0	
								7		
		_		_	_	_		4		
Total Operating Expenses			0		0			ı	0	
								7		
T-4-1		_		-		_		┥		
Total Expenditures	0		0		0		-		0	
								1		
Net Revenue	150,000		78,333		(71,667)		406,684	ı	220 254	
Net Revenue	750,000		70,333		(71,007)		400,084	┙	328,351	
								ı		
Transfers In/Out		-	0		0			7	0	bb
Transiers in out			Ů		•	\vdash		4		22
								┙		
Change in Fund Balance	150,000		78,333		(71,667)		406,684		328,351	
_		_			(1.1,001)	\vdash		┪	,	
Beginning Fund Balance			20,333,979				20,412,312	ı		
								ı		
Ending Fund Balance			20,412,312				20,818,996	ı		
							20,010,000	ı		
Restricted For Encumbrances			0				0	ı		
Unrestricted Fund Balance			20,412,312				20,818,996	1		