



CALIFORNIA  
STATE UNIVERSITY  
NORTHRIDGE

**APPROVAL OF BUDGET**

**UNIVERSITY GENERAL FUND OPERATING BUDGET  
FISCAL YEAR 2024/25**

The 2024-2025 Expenditure Budget of \$568,295,741 is funded with \$321,184,000 in State allocations, \$251,860,117 in student fee revenues, and \$1,883,543 in one-time funds. The overall budget plan has been reviewed and vetted with the President's Cabinet and University Planning and Budget Group (UPBG) and is hereby approved.

**VP Admin. & Finance/CFO**

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Colin Donahue

09/09/2024

Date

**University President**

A handwritten signature in black ink, appearing to read "Erika", written over a horizontal line.

Erika D. Beck, Ph.D.

09/10/2024

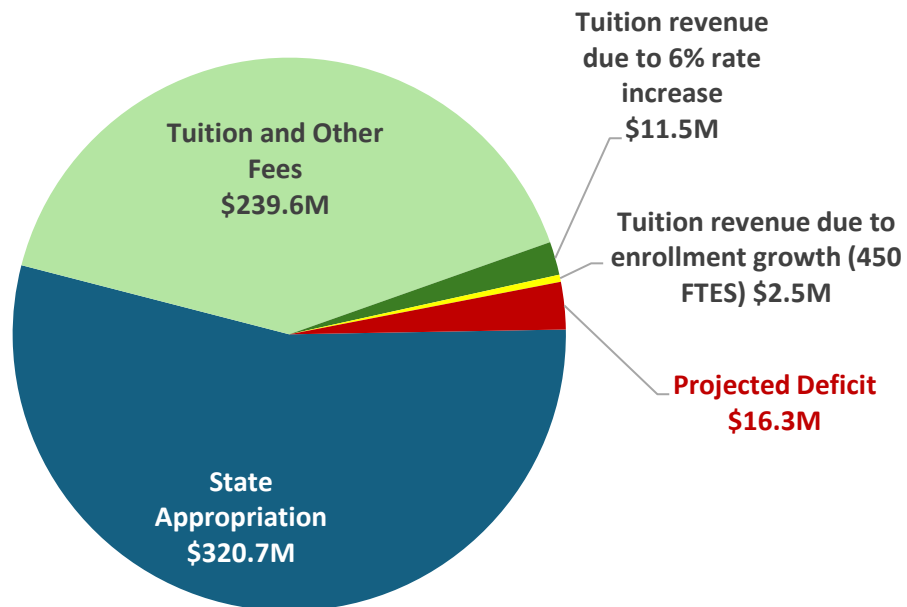
Date

## 2024/25 Campus Operating Budget

### Executive Summary

#### Overview

2024/25 will be a challenging budget year for CSUN, as we navigate a \$16.3M revenue shortfall and prepare for a planned 7.95% reduction in ongoing State funding in 2025/26. Our 2024/25 operating deficit results from ongoing increases in mandatory costs, such as utilities and liability and health insurance premiums, coupled with much deserved—but unfunded—employee compensation increases. Revenue sources for CSUN’s \$574M 2024/25 operating budget are shown below:



The [2024/25 campus budget strategy](#) calls for \$10.9M of these new ongoing expenses to be absorbed within existing divisional budgets. In addition, \$12M in one-time central and divisional reserves will be dedicated toward current and future budget balancing efforts. This results in \$6.6M in one-time reserve funds available to partially offset an expected \$27M+ deficit in FY2025/26, primarily resulting from the CA Legislature’s planned 7.95% state funding reduction in that year.

## **Guiding Principles**

Through discussions in spring and summer 2024, campus leadership and the University Planning and Budget Group (UPBG) established the following principles to guide CSUN's budget planning:

- Preserve jobs and avoid layoffs;
- Fund course section enrollment to support academic success;
- Maintain student and academic support services;
- Achieve meaningful reductions to ongoing budget deficits, while utilizing operating reserves judiciously;
- Continue progress on Roadmap priorities, leveraging one-time operating/non-operating resources to help support key funding needs.

## **Enrollment and Financial Aid**

Recognizing CSUN's ability to meet regional needs, the Office of the Chancellor increased the campus resident enrollment target by 450 FTES to 29,411 FTES. This increase is comprised of 150 reallocated FTES from CSU campuses with declining enrollment, along with 300 FTES in overall resident FTES growth as part of the CSU compact with the Governor. The resulting \$5.9M in combined state and tuition revenues funds the full cost of education for these students. Our strong enrollment also resulted in CSUN's 2024/25 operating budget including \$74.5M in State University Grant (SUG) funds to support student access, continuation and graduation—the largest SUG allocation in the CSU system. Meeting enrollment targets this year and next will be vital to our efforts to provide the resources necessary to support the success of both our students and employees.



UNIVERSITY GENERAL FUND OPERATING BUDGET  
2024/25

	2023/24 Adjusted Budget	Adjustments	2024/25 Total Budget	Notes
<b>SOURCES OF FUNDS</b>				
<b>State Allocation</b>				
<i>Recurring Funds</i>				
State General Fund Appropriation	295,050,000		\$ 295,050,000	
Support for Students with Disabilities (2023/24)	\$ -	\$ 86,000	\$ 86,000	
Project Rebound (2023/24)	\$ -	\$ 392,000	\$ 392,000	
Compensation Cost Increase Funding (2023/24)	\$ 8,159,000		\$ 8,159,000	
Resident Enrollment Target Reallocation (150 FTES) (2023/24)	\$ -	\$ 1,187,000	\$ 1,187,000	\$ 9,824,000
Strategic Resident Enrollment Growth (300 FTES) (2024/25 )		\$ 4,732,000	\$ 4,732,000	Appendix 3, CO Budget Memo Attachment A Col. 3
State University Grant (SUG) - Redistribution of 5%		\$ 4,482,000	\$ 4,482,000	
State University Grant (SUG) - Cost Increase due to Enrollment Growth		\$ 8,554,000	\$ 8,554,000	
<i>New Funds for Cost Increases:</i>				
Compensation Cost Increases (2024/25)		\$ 20,476,000	\$ 20,476,000	
Compensation Cost Increases (2024/25) - University Funded Portion		\$ (17,246,000)	\$ (17,246,000)	
Graduation Initiative / Student Success		\$ 1,453,000	\$ 1,453,000	
Employer-Paid Health Care Premiums		\$ 5,268,000	\$ 5,268,000	
Operations and Maintenance of New Facilities (Autodesk Technology Engagement Center)		\$ 809,000	\$ 809,000	
Liability & Property Insurance Premiums		\$ 1,630,000	\$ 1,630,000	
Title IX & Anti-Discrimination Programs		\$ 450,000	\$ 450,000	
NAGPRA & CalNAGPRA Compliance		\$ 175,000	\$ 175,000	
Veteran Tuition Waivers		\$ 199,000	\$ 199,000	
University Funded Portion of Non-Compensation Cost Increases		\$ (7,992,000)	\$ (7,992,000)	\$ 22,990,000
<i>Subtotal Ongoing Funds</i>	\$ 303,209,000	\$ 24,655,000	\$ 327,864,000	Appendix 3, CO Budget Memo Attachment A Col. 4
<i>One-Time Funds</i>				
State Budget Reduction (6.7% share of \$75M)		\$ (6,680,000)	\$ (6,680,000)	
<i>Subtotal One-Time Funds</i>		\$ (6,680,000)	\$ (6,680,000)	
<b>Subtotal State Allocation</b>	\$ 303,209,000	\$ 17,975,000	\$ 321,184,000	Appendix 3, CO Budget Memo Attachment A Col. 5
<b>Student Fees</b>				
Tuition Fee Revenue	\$ 201,937,027	\$ 13,964,176	\$ 215,901,203	
Non-Resident Tuition Fee Revenue	\$ 13,102,248		\$ 13,102,248	
Graduate Business Fee Revenue	\$ 889,371		\$ 889,371	
Ed Doc Fee Revenue	\$ 619,481	\$ 140,178	\$ 759,659	
DPT Fee Revenue	\$ 2,355,852	\$ (94,578)	\$ 2,261,274	
Audiology Doctorate Fee Revenue	\$ 769,791	\$ 98,855	\$ 868,646	
Application Fees	\$ 1,322,200		\$ 1,322,200	
Student Health Fee	\$ 5,847,097		\$ 5,847,097	
Campus Quality Fee	\$ 9,279,904	\$ 293,515	\$ 9,573,419	
Western Undergraduate Exchange (WUE)	\$ 650,000	\$ 200,000	\$ 850,000	
Other Revenues	\$ 485,000		\$ 485,000	
<b>Subtotal Student Fees</b>	\$ 237,257,970	\$ 14,602,146	\$ 251,860,117	
<b>One-Time Sources</b>				
Non-Resident Tuition Fee Revenue (marginal increase in enrollment)		\$ 1,883,543	\$ 1,883,543	
<b>Subtotal One-Time Sources</b>		\$ 1,883,543	\$ 1,883,543	
<b>TOTAL SOURCES OF FUNDS</b>	\$ 540,466,970	\$ 34,460,689	\$ 574,927,660	

**USES OF FUNDS**

	2023/24		2024/25		Sources of Funding	
	Adjusted Budget	Adjustments	Adjusted Budget	Total Budget	State Allocation & Student Fees Revenue	One-Time Operating Reserves
Division Expenditure Budget	\$ 277,746,863	\$ 4,398,895	\$ 282,145,758	\$ 282,145,758	\$ -	
Central University Expenditure Budget	\$ 263,814,472	\$ 22,335,511	\$ 286,149,983	\$ 298,140,587	\$ (11,990,604)	
<b>TOTAL USES OF FUNDS</b>	\$ 541,561,335	\$ 26,734,406	\$ 568,295,741	\$ 580,286,345	\$ (11,990,604)	
<i>One-time reserve generated to assist in addressing anticipated 2025/26 deficit</i>			\$ 6,631,919			



2024/25 GENERAL FUND OPERATING BUDGET ALLOCATION TABLE

	2023/24		2024/25 Total Budget	Sources of Funding		Notes
	Adjusted Budget	Adjustments		State Allocation & Student Fees Revenue	One-Time Operating Reserves	
<b>Division Expenditure Budget (see Appendix 1 for Detail)</b>						
Academic Affairs	\$ 190,692,235		\$ 191,789,459	\$ 191,789,459		
<i>Project Rebound (CO funding) (permanent)</i>		\$ 392,000				
<i>Audiology - final adjustment from 2019/20 allocation (permanent)</i>		\$ 705,224				Permanent allocation for the Doctorate of Audiology program.
<i>Return of funding -- enrollment below funded levels (one-time)</i>		\$ (3,538,113)	\$ (3,538,113)	\$ (3,538,113)		This is a one-time adjustment due to enrollment projected to be 1,190 FTES lower than Academic Affairs' permanently funded level of 30,622 FTES (see Appendix 4 for calculation methodology). Adjustments will be finalized after Spring 2025 census. If actual enrollment exceeds the permanently funded FTES, then a corresponding one-time allocation to Academic Affairs will be applied.
<i>Summer Instructional Cost and Colleges Revenue Share (one-time)</i>		\$ 6,359,940	\$ 6,359,940	\$ 6,359,940		Estimated reimbursement to the colleges for summer faculty salaries and indirect instructional costs as well as estimated colleges' revenue share. Actual amounts of cost and revenue share to be determined after payroll and summer revenues are reconciled in late Fall 2024.
Administration and Finance	\$ 31,932,604		\$ 32,091,448	\$ 32,091,448		
<i>PPM - Plumber (salary) (permanent from New Space allocation)</i>		\$ 73,740				
<i>PPM - HVAC Mechanic (salary) (permanent from New Space allocation)</i>		\$ 85,104				
Student Affairs	\$ 28,526,012		\$ 28,847,012	\$ 28,847,012		
<i>Support for Students with Disabilities (CO funding) (permanent)</i>		\$ 86,000				
<i>WUE Program Administration - Admissions &amp; Records (one-time)</i>		\$ 235,000				
Information Technology	\$ 12,680,562		\$ 12,680,562	\$ 12,680,562		
University Advancement	\$ 6,605,237		\$ 6,605,237	\$ 6,605,237		
Intercollegiate Athletics	\$ 5,627,904		\$ 5,627,904	\$ 5,627,904		
President's Administrative Unit	\$ 1,401,080		\$ 1,401,080	\$ 1,401,080		
Diversity & Inclusion	\$ 281,229		\$ 281,229	\$ 281,229		
<b>Subtotal</b>	<b>\$ 277,746,863</b>	<b>\$ 4,398,895</b>	<b>\$ 282,145,758</b>	<b>\$ 282,145,758</b>	<b>\$ -</b>	
<b>Central University Expenditure Budget</b>						
<i>Benefits</i>						
Centralized Benefits Pool	\$ 131,966,646		\$ 136,253,841	\$ 136,253,841		
<i>2023/24 Compensation increases (from benefits pool) (permanent)</i>	\$ (1,060,227)					
<i>Employer-Paid Health Care Premiums (CO funding) (permanent)</i>		\$ 5,268,000				
<i>PPM - Plumber (benefits) (permanent funding New Space allocation)</i>		\$ 36,870				
<i>PPM - HVAC Mechanic (benefits) (permanent funding New Space allocation)</i>		\$ 42,552				
Centralized Benefits Pool - GI2025	\$ 5,717,604		\$ 5,717,604	\$ 5,717,604		
Centralized Benefits Administration	\$ 120,000		\$ 120,000	\$ 120,000		
Repayment for SB 84 Loan (one-time)		\$ 1,088,300	\$ 1,088,300	\$ 1,088,300		
<i>Compensation increases</i>						
<i>2023/24 Compensation increases (from designated CO funding adjustment for 2023/24) (permanent)</i>	\$ 8,159,000		\$ 14,898,633	\$ 14,898,633		
<i>2023/24 Compensation increases (from 2023/24 enrollment growth funding) (permanent)</i>	\$ 2,269,000					
<i>2023/24 Compensation increases (from GI2025 undesignated funds) (permanent)</i>	\$ 929,773					
<i>2023/24 Compensation increases (from compensation pool) (permanent)</i>	\$ 798,633					
<i>2023/24 Compensation increases (from benefits pool) (permanent)</i>	\$ 1,060,227					
<i>2023/24 Faculty SSI @ 2.65% (bargained in FY 2022/23 and scheduled for FY 2023/24) (permanent)</i>	\$ 1,682,000					
<i>2024/25 Compensation increase (projected)</i>		\$ 21,575,595	\$ 21,575,595	\$ 21,575,595		
<i>Campus Budget Balancing Plan</i>						
<i>2024/25 New recurring expenditure adjustments absorbed within existing budget allocations (permanent)</i>		\$ (10,909,396)	\$ (10,909,396)	\$ (10,909,396)		
<i>2024/25 New recurring expenditures covered by divisions using one-time reserves (one-time)</i>		\$ (5,995,302)	\$ (5,995,302)	\$ (5,995,302)		
<i>2024/25 New recurring expenditures covered by Central University using one-time reserves (one-time)</i>		\$ (5,995,302)	\$ (5,995,302)	\$ (5,995,302)		
<i>Financial Aid, Grants &amp; Scholarships</i>						
State University Grant (SUG) (permanent)	\$ 61,487,000	\$ 13,036,000	\$ 74,523,000	\$ 74,523,000		
Graduate Business Financial Aid	\$ 284,721	\$ 76,226	\$ 360,947	\$ 360,947		
EdDoc Financial Aid	\$ 66,465	\$ 4,483	\$ 70,948	\$ 70,948		
DPT Financial Aid	\$ 778,772	\$ (28,631)	\$ 750,141	\$ 750,141		
AuD Financial Aid	\$ 59,919	\$ 26,946	\$ 86,865	\$ 86,865		
EOP Grants	\$ 1,706,698		\$ 1,706,698	\$ 1,706,698		
Graduate Equity Fellowships	\$ 58,423		\$ 58,423	\$ 58,423		
Veteran Tuition Waivers		\$ 199,000	\$ 199,000	\$ 199,000		
<i>Student Fees</i>						
Campus Quality Fee	\$ 9,279,903	\$ 293,515	\$ 9,573,418	\$ 9,573,418		
Summer 2024 Campus Support Units Cost Reimbursements (one-time)		\$ 653,556	\$ 653,556	\$ 653,556		Estimates for Enrollment Management Library, Student Affairs, IT, PPM, HR; actual amounts will vary after revenue and costs are reconciled in late Fall 2024.
<i>Facility/Plant Management Expenses</i>						
Utilities	\$ 10,061,034		\$ 10,294,437	\$ 10,294,437		
<i>Funding from New Space Allocation for Maple Hall and ATEC building (permanent)</i>		\$ 233,403				
Central Contractual Obligations and Plant Maintenance (one-time)		\$ 500,000	\$ 500,000	\$ 500,000		Funding for contractual cost increases due to inflation.
Space Rental	\$ 1,844,739	\$ (802,336)	\$ 1,042,403	\$ 1,042,403		
Deferred Maintenance/Capital Projects	\$ 1,357,360		\$ 1,357,360	\$ 1,357,360		
<i>New Space to Deferred Maintenance (one-time)</i>		\$ 906,346	\$ 906,346	\$ 906,346		Remaining balances in the New Space funding are allocated to Deferred Maintenance on a one-time basis.
New Space	\$ 569,015		\$ -	\$ -		
<i>Autodesk Technology Engagement Center (ATEC) New Space Funding from CO (permanent)</i>		\$ 809,000				
<i>PPM - Plumber (salary) (permanent)</i>		\$ (73,740)				
<i>PPM - Plumber (benefits) (permanent)</i>		\$ (36,870)				
<i>PPM - HVAC Mechanic (salary) (permanent)</i>		\$ (85,104)				
<i>PPM - HVAC Mechanic (benefits) (permanent)</i>		\$ (42,552)				
<i>Utilities - for Maple Hall and ATEC building (permanent)</i>		\$ (233,403)				
<i>Deferred Maintenance/Capital Projects (one-time)</i>		\$ (906,346)				Remaining balances in the New Space funding are allocated to Deferred Maintenance on a one-time basis.
<i>Other Mandatory Costs</i>						
Risk Pool Insurance Costs (CO-funded adjustment) (permanent)	\$ 9,773,974	\$ 1,630,000	\$ 11,403,974	\$ 11,403,974		
CMS Pool	\$ 427,621		\$ 427,621	\$ 427,621		
Postage	\$ 260,000		\$ 260,000	\$ 260,000		
<i>Academic Bonuses &amp; Service Awards</i>						
Unit 3 Exceptional Service Awards	\$ 108,000		\$ 108,000	\$ 108,000		
Unit 4 Budget Shortfall Mitigation (BSM) Bonus Program	\$ 75,345		\$ 75,345	\$ 75,345		
Unit 4 Long Term Service (LTS) and Educational Achievement Stipend (EAS) Bonus Programs	\$ 79,400		\$ 79,400	\$ 79,400		



2024/25 GENERAL FUND OPERATING BUDGET ALLOCATION TABLE

	2023/24		2024/25 Total Budget	Sources of Funding		Notes
	Adjusted Budget	Adjustments		State Allocation & Student Fees Revenue	One-Time Operating Reserves	
<i>Graduation Initiative 2025 and Other Programs</i>						
Graduation Initiative 2025 (2021/22)						
<i>Basic Needs (permanent)</i>	\$ 390,183		\$ 390,183	\$ 390,183		
<i>Mental Health (permanent)</i>	\$ 288,744		\$ 288,744	\$ 288,744		
<i>Undesignated (permanent)</i>	\$ 1,897,597		\$ 967,824	\$ 967,824		
<i>2023/24 Compensation increases (from GI2025 Undesignated funds) (permanent)</i>	\$ (929,773)					
Graduation Initiative 2025 and Basic Needs (2022/23)						
<i>Basic Needs (permanent)</i>	\$ 1,220,000		\$ 1,220,000	\$ 1,220,000		
<i>University Priorities, Contingency, and Reserves</i>						
<i>GI2025 / Student Success (CO funding)</i>		\$ 1,453,000	\$ 1,453,000	\$ 1,453,000		
<i>Title IX and DHR Programs (CO funding)</i>		\$ 760,000	\$ 760,000	\$ 760,000		
<i>State and Federal NAGPRA Compliance (CO funding)</i>		\$ 175,000	\$ 175,000	\$ 175,000		
University Priorities	\$ 2,000,000		\$ 2,000,000	\$ 2,000,000		
Annual Operating Expense Reserves	\$ 2,000,000		\$ 2,000,000	\$ 2,000,000		
University Capital Project Reserves (one-time)		\$ 2,000,000	\$ 2,000,000	\$ 2,000,000		
Compensation Pool (permanent)	\$ 798,633		\$ -	\$ -		
<i>2023/24 Compensation increases (from compensation pool) (permanent)</i>	\$ (798,633)					
Enrollment Growth Funding (permanent) - set aside in case of under-enrollment				\$ -		
<i>2023/24 Enrollment Growth Funding - use for 2023/24 compensation increases</i>	\$ 2,269,000		\$ -			
<i>2023/24 Compensation increases (from 2023/24 enrollment growth funding) (permanent)</i>	\$ (2,269,000)					
Unallocated Budget for Contingencies	\$ 7,026,676		\$ 3,703,376	\$ 3,703,376		
<i>WUE (to Student Affairs) (one-time)</i>		\$ (235,000)				
<i>Repayment for SB 84 Loan (one-time)</i>		\$ (1,088,300)				
<i>University Capital Project Reserves (one-time)</i>		\$ (2,000,000)				
<b>Subtotal</b>	<b>\$ 263,814,472</b>	<b>\$ 22,335,511</b>	<b>\$ 286,149,983</b>	<b>\$ 298,140,587</b>	<b>\$ (11,990,604)</b>	
<b>TOTAL ALLOCATION</b>	<b>\$ 541,561,335</b>	<b>\$ 26,734,406</b>	<b>\$ 568,295,741</b>	<b>\$ 580,286,345</b>	<b>\$ (11,990,604)</b>	



Appendix 1. 2024/25 DIVISION EXPENDITURE BUDGET

	2023/24 Adjusted Budget	Adjustments	Subtotal	2024/25 Total Budget	Notes
<b>ACADEMIC AFFAIRS</b>	\$ 190,692,235	\$ 3,919,051	\$ 194,611,286.00	\$ 194,611,286	
<b>Colleges</b>					
Mike Curb College of Arts, Media & Communication	\$ 21,448,255		\$ 21,448,255		
David Nazarian College of Business and Economics	\$ 17,624,138		\$ 17,624,138		
Michael D. Eisner College of Education	\$ 11,664,947		\$ 11,664,947		
Engineering & Computer Science	\$ 13,028,261		\$ 13,028,261		
Health and Human Development	\$ 20,531,374		\$ 20,531,374		
Humanities	\$ 19,642,082		\$ 19,642,082		
Science and Mathematics	\$ 21,458,781		\$ 21,458,781		
Social and Behavioral Sciences	\$ 20,836,829		\$ 20,836,829		
Academic First Year Experience	\$ 617,235		\$ 617,235		
<b>Total Instruction</b>	\$ 146,851,902	\$ -	\$ 146,851,902		
<b>Academic Support Services</b>					
Library	\$ 9,311,429		\$ 9,311,429		
Educational Opportunity Program	\$ 4,298,543		\$ 4,298,543		
Learning Resource Center	\$ 1,214,585		\$ 1,214,585		
Matador Achievement Center	\$ 750,136		\$ 750,136		
Community Engagement	\$ 169,368		\$ 169,368		
AB1460 Ethnic Studies	\$ 765,000		\$ 765,000		
<b>Academic Support Services</b>	\$ 16,509,061	\$ -	\$ 16,509,061		
<b>Division-wide</b>	\$ 27,331,272		\$ 27,331,272		
<i>Project Rebound (permanent)</i>		\$ 392,000	\$ 392,000		
<i>Audiology - final permanent adjustment from 2019/20 allocation</i>		\$ 705,224	\$ 705,224		Permanent allocation for the Doctorate of Audiology program.
	\$ 27,331,272	\$ 1,097,224	\$ 28,428,496		
<i>Return of funding -- enrollment below funded levels (one-time)</i>		\$ (3,538,113)	\$ (3,538,113)		This is a one-time adjustment due to enrollment projected to be 1,190 FTES lower than Academic Affairs' permanently funded level of 30,622 FTES (see Appendix 4 for calculation methodology). Adjustments will be finalized after Spring 2025 census. If actual enrollment exceeds the permanently funded FTES, then a corresponding one-time allocation to Academic Affairs will be applied.
<i>Summer Instructional Cost and Colleges Revenue Share (one-time)</i>		\$ 6,359,940	\$ 6,359,940		Estimated reimbursement to the colleges for summer faculty salaries and indirect instructional costs as well as estimated colleges' revenue share. Actual amounts of cost and revenue share to be determined after payroll and summer revenues are reconciled in late Fall 2024.
<b>ADMINISTRATION AND FINANCE</b>	\$ 31,932,604	\$ 158,844	\$ 32,091,448	\$ 32,091,448	Positions funded via New Space allocations from the CO for Maple Hall and AutoDesk Engagement Center.
Physical Plant Management	\$ 14,841,610	\$ 158,844	\$ 15,000,454		
Financial Services	\$ 4,086,927		\$ 4,086,927		
Human Resource Services	\$ 2,910,568		\$ 2,910,568		
Equity & Compliance	\$ 614,941		\$ 614,941		
Younes and Soraya Nazarian Center for the Performing Arts	\$ 2,695,530		\$ 2,695,530		
Police Services	\$ 2,532,030		\$ 2,532,030		
Facilities Planning	\$ 1,724,934		\$ 1,724,934		
Office of the Vice President	\$ 797,084		\$ 797,084		
Environmental Health and Safety	\$ 714,477		\$ 714,477		
Budget Planning & Management	\$ 370,987		\$ 370,987		
Risk Management	\$ 195,698		\$ 195,698		
Office of the University Auditor	\$ 141,700		\$ 141,700		
Division Contingency	\$ 306,118		\$ 306,118		
<b>STUDENT AFFAIRS</b>	\$ 28,526,012	\$ 321,000	\$ 28,847,012	\$ 28,847,012	
Student Health Center	\$ 6,119,247		\$ 6,119,247		
Financial Aid	\$ 1,823,235		\$ 1,823,235		
Counseling Services	\$ 2,443,998		\$ 2,443,998		
Disability Resources & Educational Services	\$ 919,520		\$ 919,520		
National Center on Deafness	\$ 3,785,082		\$ 3,785,082		
The Career Center	\$ 1,000,193		\$ 1,000,193		
Student Development and Transitional Programs	\$ 826,570		\$ 826,570		
Matador Involvement Center	\$ 437,520		\$ 437,520		
International Exchange Student Center	\$ 610,709		\$ 610,709		
Student Outreach & Recruitment / Testing	\$ 1,477,542		\$ 1,477,542		
Office of the Vice President	\$ 1,301,683		\$ 1,301,683		
Student Affairs: Central Operations	\$ 482,129		\$ 482,129		
Student Affairs: Technology	\$ 396,552		\$ 396,552		
Enrollment Services Admin/Registrar/Admissions	\$ 6,462,308		\$ 6,462,308		
Basic Needs	\$ 439,724		\$ 439,724		
<i>Support for Students with Disabilities (permanent)</i>		\$ 86,000	\$ 86,000		
<i>WUE Program Administration (Admissions &amp; Records) (one-time)</i>		\$ 235,000	\$ 235,000		
<b>INFORMATION TECHNOLOGY</b>	\$ 12,680,562		\$ 12,680,562	\$ 12,680,562	
<b>UNIVERSITY ADVANCEMENT</b>	\$ 6,605,237		\$ 6,605,237	\$ 6,605,237	
<b>INTERCOLLEGIATE ATHLETICS</b>	\$ 5,627,904		\$ 5,627,904	\$ 5,627,904	
<b>PRESIDENT'S ADMINISTRATIVE UNIT</b>	\$ 1,401,080		\$ 1,401,080	\$ 1,401,080	
<b>DIVERSITY &amp; INCLUSION</b>	\$ 281,229		\$ 281,229	\$ 281,229	
<b>Total Divisions</b>	\$ 277,746,863	\$ 4,398,895	\$ 282,145,758	\$ 282,145,758	



## Appendix 2. Definitions and Additional Information

Terms	Definition / Additional Information
<b>SOURCES OF FUNDS</b>	
<i>State Allocation</i>	
State General Fund Appropriation	Allocation provided annually that is approved by the Governor and distributed by the Chancellor's Office via a coded memo to the 23 CSU universities and the CO.
Support for Students with Disabilities	Allocation provided to universities to supplement, not supplant, expenditures to improve services to support students with disabilities across the CSU. Allocations were based on the university proportion of students with disabilities as of fall 2022, with a funding minimum of \$10,000 per university.
Project Rebound	Program that supports the higher education and successful reintegration of formerly incarcerated individuals wishing to enroll and succeed at the CSU. Allocations were based on the university's percentage share of participants, Pell
Compensation Cost Increase Funding	Budget allocation to universities for 2023/24 employee compensation increases for the the Union of American Physicians and Dentists (Unit 1), California State University Employees Union (Units 2, 5, 7 and 9), California Faculty Association (Unit 3), Academic Professionals of California (Unit 4), Teamsters Local 2010 (Unit 6), State University Police Association (Unit 8), International Union of Operating Engineers (Unit 10), Academic Student Employees (Unit 11), Confidential (C99) and Management Personnel Plan (MPP).
Resident Enrollment Target Reallocation	The <i>CSU Enrollment Target and Budget Reallocation Plan</i> was adopted in January 2023 and reaffirmed in December 2023. The plan provides a multi-year strategy to address declines in California resident enrollment. The plan outlines stpes to align university resources with actual enrollment and to best support the enrollment growth expectations of the state and the CSU. In 2024/25, the plan permanently reallocates 3% of enrollment targets and associated resources from universities that have sustained enrollment declines to universities with actual 2023/24 resident full-time equivalent students (FTES) greater than their funded target or those with demonstrated sustained demand beyond current targets. It is expected that the plan parameters will be followed in 2025/26 and 2026/27. CSUN's reallocated FTES is 150.
Strategic Resident Enrollment Growth	The 2024-25 budget allocations include strategic California resident enrollment growth of 3,484 FTES at eight universities. This is equivalent to a 1% increase in funded resident, undergraduate enrollment. Allocations of new enrollment funding are provided to universities with actual enrollment greater than their funded target or those with demonstrated sustained demand beyond current targets. These universities are expected to increase actual enrollment compared to 2023-24 actual enrollment by at least the 2024-25 resident target increase to retain the funding. If this level of actual enrollment growth is not achieved, the new growth may be reallocated in 2025-26 to other universities that achieved growth and are above their funded target in 2024-25. These actions are consistent with the <i>CSU Enrollment Target and Budget Reallocation Plan</i> . CSUN's increase is 300 FTES.
State University Grant (SUG) 5% Redistribution	Each year the Chancellor's Office pulls back 5% from each of the 23 universities SUG allocation to redistribute based on financial need of each university.
State University Grant (SUG)	The State University Grant (SUG) program provides need-based awards to eligible undergraduate and graduate/post baccalaureate students who are California residents or otherwise determined as eligible, such as AB 540-eligible students. The CSU sets aside 33.33% of tuition revenue for the SUG program.
Compensation Cost Increases	Base funding allocation to universities for a portion of the 2024/25 employee compensation increases for the California State University Employees Union (Units 2, 5, 7 and 9), California Faculty Association (Unit 3), Teamsters Local 2010 (Unit 6), State University Police Association (Unit 8), and Academic Student Employees (Unit 11).
Graduation Initiative / Student Success	Permanent allocation to support retention and graduation efforts.
Employer-Paid Health Care Premiums	Effective January 2024, the estimated annual cost of employer-paid health care rate increases is \$78.4 million, equivalent to an 11% increase in costs. The number of CSU employee participants and the difference between the old and new employer-paid rates determine health care benefit cost increases. The distribution is based on the university's percentage share of 2022-23 actual operating fund expenditures for employer-paid health benefits.
Operations and Maintenance of New Facilities	Allocation for for regular operations and maintenace of the Autodesk Technology Engagement Center, which includes the cost of utilities, building maintenance, custodial, landscape, and administrative support. Funding is provided at the rate of \$23.79 per sq. ft.
Liability and Property Insurance Premiums	\$22.6 million allocation to universities, equivalent to a 21% increase, for costs related to liability and property coverage. The distribution is based on the percentage share of 2022-23 actual operating fund expenditures for liability and property insurance premiums. Insurance premiums continue to increase across the country, and California higher education universities face tough challenges in the liability insurance market.
Title IX & Anti-Discrimination Programs	Allocation supports university Title IX and antidiscrimination programs at appropriate levels and the implementation of the recommendations in the first year of a multi-year effort to support these programs. University allocations include a base amount and an incremental amount that reflects university staffing level recommendations from the Cozen O'Connor assessment.
NAGPRA & CalNAGPRA Compliance	Allocation for the Native American Graves Protection and Repatriation Act (NAGPRA) & CalNAGPRA supports universities compliance with federal and state repatriation laws. Universities may use funds to support repatriation-related costs, including, but not limited to hiring and training staff, supporting university committees, engaging in Tribal consultation, and fulfilling Tribal requests. Allocations to universities are based on the size of collections.
Veteran Tuition Waivers	Allocation to support expanded tuition waivers for Medal of Honor recipients, children of Medal of Honor recipients, or dependents of service-injured veterans attending CSU, \$5.5 million of base funding is allocated based on the university's proportion of veteran waivers.
<i>Student Fees</i>	
Tuition Fee Revenue	Tuition fee is a systemwide mandatory Category 1 fee based on student level (i.e., undergraduate, graduate, credential) and unit load (e.g., 0-6 units and 6.1+ units). Category I fees are established by the CSU Board of Trustees used to support basic instruction and other mandatory university costs. For a list of latest rates of Tuition and Other Fees, visit <a href="https://www.csun.edu/stufin/tuition">https://www.csun.edu/stufin/tuition</a>
Non-Resident Tuition Fee Revenue	Per-unit fee for non-resident students paid in addition to the basic tuition fee and is a Category I fee.
Graduate Business Fee Revenue	Per unit fee applied to students in the Master of Business Administration (M.B.A.) and Master of Professional Accountancy (MPAcc) programs, in addition to tuition and other fees. A Category I fee.
Ed Doc Fee Revenue	
DPT Fee Revenue	Varying tuition fee rates applied to specific doctoral programs. Category I fees.
Audiology Doctorate Fee Revenue	
Application Fees	Charged when a student applies, to fund the cost of the application review and acceptance process. Category I fees.





## Appendix 2. Definitions and Additional Information

Terms	Definition / Additional Information
Student Health Fee	Charged to all students, to make a basic package of university-based health services available.
Campus Quality Fee	Established in 2008, the Campus Quality Fee provides technological and enhanced support services to CSUN students annually and is a mandatory Category II fee. Refer to Executive Order 1035.
Western Undergraduate Exchange (WUE)	An agreement among Western Interstate Commission for Higher Education (WICHE) 16 members, through which 160+ participating public colleges and universities provide step non-resident tuition savings for Western students.
Other Revenues	Revenue from various Category IV fees, which are paid to receive materials, services, or facilities. Examples include Transcript Fee, Late Registration Fee, Orientation Fee, etc.
<i>One-Time Funds</i>	
State Budget Reduction	CSUN's share of \$75M one-time state budget reduction to the CSU.
<b>USES OF FUNDS</b>	
<i>Benefits</i>	
Centralized Benefits Pool	University Central pays for all benefits expenses incurred in the State General Operating Funds via the State Benefits Pool. Funding for the State Benefits Pool are set aside whenever new funds are allocated for salaries calculated using the average benefits rate at the time of funding.
Centralized Benefits Pool - GI2025	Similar to the State Benefits Pool, funding is set aside for benefits when GI2025 funds are used for salaries, calculated using the average benefits rate for full-time faculty or staff at the time of funding
Centralized Benefits Administration	These are charges levied by the State of California for administering the Benefits Program for the CSU.
Repayment for SB 84 Loan	Senate Bill 84 of 2017 authorized the state to borrow \$6 billion from a state cash account and make a one-time supplemental pension payment to CalPERS in 2017-18 to reduce the unfunded pension liability. SB 84 requires all state agencies that participate in CalPERS to repay a proportionate share of the loan through 2024/25.
<i>Financial Aid, Grants &amp; Scholarships</i>	
State University Grant (SUG)	The State University Grant (SUG) program provides need-based awards to eligible undergraduate and graduate/postbaccalaureate students who are California residents or otherwise determined as eligible, such as AB 540-eligible students. The University sets aside 33.33% of tuition revenue for the SUG program.
Graduate Business Financial Aid	Per EO 1102, Presidents are directed to set aside a minimum of 25 percent and not more than 33 percent of the Graduate Business Professional Fee revenue for need-based financial aid, with such funds to be used first to meet the demonstrated financial need of students in affected university professional graduate degree programs in business; and that any part of the revenue that is not awarded to professional business master's degree program students be made available to meet demonstrated financial need of any other undergraduate or graduate students at the university.
EdDoc Financial Aid	This is a 10% set aside for financial aid from the Doctoral of Education program tuition fee revenue collected.
DPT Financial Aid	This is a 33.33% set aside for financial aid from the Doctorate of Physical Therapy tuition fee revenue collected.
AuD Financial Aid	This is a 10% set aside for financial aid from the Audiology Doctorate tuition fee revenue collected.
EOP Grants	Financial aid for Equal Opportunity Program students
Graduate Equity Fellowships	The program provides a limited number of fellowships from \$2,000-4,000 to economically disadvantaged students especially from groups that are underrepresented among graduate degree recipients in their areas of study. The fellowships are intended to minimize students' debt, allowing them to complete their program more quickly. The award is paid out in two semesters.
<i>Student Fees</i>	
Campus Quality Fee	see definition above
Augmented Health Services	see definition above
Summer 2024 Expense Coverage and Revenue Distribution	Beginning Summer 2023, classes are transitioned from self-support to state-support sessions; this budget allocation covers summer-related instructional salaries and benefits expense for the colleges, cost reimbursement for university support units, and revenue share distribution to colleges and units.
<i>Facility/Plant Management Expenses</i>	
Utilities	Funding for the following university-wide expenditures including electricity, gas, water, sewage, as well as utilities-related equipment, contractual services, technological expenses
Central Contractual Obligations and Plant Maintenance	
Space Rental	Funding for university-wide space rental expenses such as Office of Student Involvement & Development, International Exchange Student Center, Bookstore Building addition, Reseda Building (rent, utilities, and custodial).
Deferred Maintenance/Capital Projects	University allocation to manage annual deferred maintenance projects that are vetted and prioritized. Original source of funding is state appropriation for new state facilities put into services in prior years. For this current year, remaining balance from the New Space allocation is transferred to Deferred Maintenance on a one-time basis to help with project backlog.
New Space	Allocation via coded memo for plant maintenance costs associated with new state facilities. The beginning budget of \$569,015 for 2024/25 is the ending balance in 2023/24, after funding positions and service costs related to new buildings have been allocated. Any remaining balance from the New Space allocation is transferred to Deferred Maintenance on a one-time basis to help with project backlog.
<i>Other Mandatory Costs</i>	
Risk Pool Insurance Costs	Per EO 638, and later EO 1087, the CSU established a self-insurance program under the California State University Risk Management Authority (CSURMA). Risk Pool Insurance Costs include budgets for premiums and deductibles for workers' compensation, employer liability, general liability, property damage, and other pooled insurance activities.
CMS Pool	This was a permanent budget commitment created in 2007/08 to support ongoing contractual costs to support PeopleSoft (original title SOLAR Upgrade Costs)
Postage	Funding for university postal costs. This budget is reviewed annually to determine if adjustments need to be made.
Revenue Transaction Processing Charges	Allocation to cover all of the bank charges for student pay transactions.
<i>Academic Bonuses &amp; Service Awards</i>	
Unit 3 Exceptional Service Awards	Allocation for Unit 3 California Faculty Association (CFA) Exceptional Service Awards. The amount was prescribed by the Chancellor's Office when implemented.
Unit 4 Budget Shortfall Mitigation (BSM) Bonus Program	In each fiscal year of the Unit 4 Academic Professionals of California (APC) agreement, all active or on-leave bargaining unit employees with a time base as of May 1 of the applicable fiscal year shall receive a Budget Shortfall Mitigation (BSM) Bonus. The pool of funds that is left over after the LTS and EAS bonuses is evenly divided between all active APC staff at the end of September/early October and is paid out by the State Controller's Office.



## Appendix 2. Definitions and Additional Information

Terms	Definition / Additional Information
Unit 4 Long Term Service (LTS) and Educational Achievement Stipend (EAS) Bonus Programs	Long Term Service (LTS) bonuses begin when a Unit 4 APC staff person hits ten years of service and then repeats the bonus every five years. Educational Achievement Stipend (EAS) bonus is awarded to Unit 4 APC staff that complete a Masters or PhD in the prior year and are still active as of August 1st. An individual university may augment its General Fund Unit 4 bonus program pool above the amount specified in the Agreement.
<i>Graduation Initiative 2025</i>	
Graduation Initiative 2025	<p>Funding for approved initiatives and projects that promote improved graduation rates, eliminate equity gaps, help students with basic needs and promote student success.</p> <p>In 2021-22, campuses were awarded \$135 million in GI2025 with a requirement that 11 percent of their respective funding be allocated to basic needs initiatives and another 11 percent for student mental health services. The remaining 78 percent are undesignated and campuses may use these funds in support of their graduation initiative goals.</p>
<i>University Priorities, Contingency, and Reserves</i>	
University Priorities	Annual set aside to fund strategic priorities of the University.
Annual Operating Expense Reserves	Annual set aside to the Central University Reserves, which is established to fund primarily unforeseen expenses as well as miscellaneous unbudgeted university expenses.
University Capital Project	Annual set-aside for capital reserves to serve as university contribution to major capital projects and/or renovations. Current balance in the University Capital Reserve is \$3.2M, including this year's allocation.
Unallocated Budget for Contingencies	\$6,971,676 unallocated permanent budget from previous years

## Appendix 3. Coded Budget Memo & Attachments




**Systemwide Budget Office**  
401 Golden Shore, 5th Floor  
Long Beach, CA 90802-4210  
P: 562-951-4560 / F: 562-951-4970

**CODED MEMO B 2024-02**

**To:** CSU Chief Financial Officers

**From:** Ryan Storm, Assistant Vice Chancellor for Budget   
Ryan Storm (Aug 6, 2024 10:47 PDT)

Jeni Kitchell, Interim Assistant Vice Chancellor and Executive Budget Director   
Jeni Kitchell (Aug 6, 2024 10:49 PDT)

**CC:** Dr. Mildred García, Chancellor  
Steven Relyea, Executive Vice Chancellor and Chief Financial Officer  
Leora Freedman, Vice Chancellor of Human Resources  
Dr. Dilcie Perez, Deputy Vice Chancellor for Academic and Student Affairs  
Dr. Nathan Evans, Deputy Vice Chancellor for Academic and Student Affairs  
CSU Presidents, Provosts, Vice Presidents for Student Affairs, Financial Officers, Budget Officers, Financial Aid Directors, Enrollment Planning and Resource Officers

**Date:** August 5, 2024

**Re:** 2024-25 Final Budget Allocations

**Attachments:** Coded Memo B 2024-02, Attachments A-G

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The Budget Act of 2024 includes a \$246.2 million increase in base General Fund appropriation for the California State University (CSU). A summary of the 2024-25 final base operating budget can be found on the next page. The budget includes a \$240.2 million base increase for CSU operational costs; \$5.5 million to expand veteran tuition waivers; \$0.3 million for the Center for California Studies Assembly Fellows Program; and \$0.2 million for the Corporation for Education Network Initiatives in California. In part offsetting the 2024-25 increase, the CSU will receive a one-time reduction of \$75 million as part of the state's efforts to address its budget deficit.

The additional state general fund and new tuition revenue will only partially cover the university's new costs projected for 2024-25. Strategies are underway to narrow the budget gap since nearly half of the compensation cost increases will be covered with existing university resources. Despite this challenge, key initiatives and priorities remain at the forefront of our mission. Universities must maintain a focus on Graduation Initiative, Title IX and NAGPRA compliance, and Basic Needs which are imperative to student success. We will continue to invest strategically in these areas, finding innovative ways to advance our goals even with limited resources.

Detailed explanations of ongoing budget allocations are provided on the following pages. Budget allocation changes by university are included in the [attachments](#) to this memorandum.

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**CSU Universities**  
Bakersfield  
Channel Islands  
Chico  
Dominguez Hills  
East Bay

Fresno  
Fullerton  
Humboldt  
Long Beach  
Los Angeles  
Maritime Academy

Monterey Bay  
Northridge  
Pomona  
Sacramento  
San Bernardino  
San Diego

San Francisco  
San José  
San Luis Obispo  
San Marcos  
Sonoma  
Stanislaus

- Attachment A: Operating Budget Sources
- Attachment B: Revisions to 2023-24 Expenditures (Uses) and Revenues (Sources)
- Attachment C: 2024-25 Expenditure (Uses) and Revenue (Sources) Adjustments
- Attachment D: 2024-25 Enrollment and Tuition and Fee Revenue (Sources)
- Attachment E: 2024-25 State University Grant (Uses)
- Attachment F: 2024-25 Lottery Allocation (Sources)
- Attachment G: Compensation Reference Information

The following table summarizes the 2024-25 base operating fund budget, including state General Fund and tuition and fee revenue.

<b>2024-25 Final Budget Allocation Summary</b>	
2023-24 Final Budget, General Fund (Coded Memo B 2023-02)	\$4,988,674,000
2023-24 State-Funded Retirement Adjustment	-
<b>2023-24 Revised General Fund Budget</b>	<b>\$4,988,674,000</b>
2024-25 General Fund Increase	246,225,000
2024-25 One-Time General Fund Reduction	(75,000,000)
<b>2024-25 Total General Fund Budget</b>	<b>\$5,159,899,000</b>
2023-24 FIRMS Budget Tuition & Fees (Campus Reported)	\$3,166,827,000
2024-25 Estimated Tuition from Enrollment Growth (3,484 FTES)	22,676,000
2024-25 Estimated Tuition from Rate Increase	153,957,000
<b>2024-25 Tuition &amp; Fees</b>	<b>\$3,343,460,000</b>
<b>2024-25 Total Operating Budget</b>	<b>\$8,503,359,000</b>
<b>2024-25 Expenditure Increases</b>	
Graduation Initiative / Student Success	\$20,000,000
Health Care Premiums	\$78,361,000
Operations and Maintenance of New Facilities	12,548,000
Liability and Property Insurance Premiums	22,635,000
2024-25 Estimated Compensation	308,595,000
2024-25 University-Funded Portion of Compensation	(234,248,000)
Title IX & Anti-Discrimination Programs	15,900,000
NAGPRA & CalNAGPRA Compliance	4,250,000
Veteran Tuition Waivers	5,500,000
Other Program Adjustments	482,000
Strategic Resident Enrollment Growth (3,484 FTES)	54,957,000
State University Grant	58,878,000
<b>2024-25 Total Expenditure Increases</b>	<b>\$347,858,000</b>

The 2024-25 final budget also includes a one-time General Fund augmentation of \$5 million to support certain projects that bring together higher education universities at a single location to offer certificate or degree programs that support state or local workforce needs. Separate allocations will be provided at later dates.

The governor signed two pieces of legislation specific to the Budget Act of 2024 that affect the CSU. Assembly Bill 107, Chapter 22 of 2024 and Senate Bill 108, Chapter 35 of 2024 include the budget detail for the main CSU budget Item 6610-001-0001.

Questions concerning this memo or its attachments may be directed to Jeni Kitchell [jkitchell@calstate.edu](mailto:jkitchell@calstate.edu) or Jerry Willard [jwillard@calstate.edu](mailto:jwillard@calstate.edu). Please reference the [Budget Office staff directory](#) for additional contact information and staff areas of assignment.

#### Additional References

- [CSU 2024-25 Operating Budget](#)
- Original Budget Act of 2024, [Assembly Bill 107](#)
- Amended Budget Act of 2024, [Senate Bill 108](#)
- [2024-25 Budget, Department of Finance, State of California](#)

RS: JK: JW

Attachments

## 2024-25 Final Budget Allocations, Attachment Descriptions

### Operating Budget Sources - (Attachment A)

Attachment A summarizes the 2024-25 operating budget by university including revisions to expenditures and revenues for 2023-24 (Attachment B) and 2024-25 adjustments (Attachment C and D).

### Revisions to 2023-24 Expenditures and Revenues - (Attachment B)

Revisions to the 2023-24 expenditures and revenues reflect changes to existing base funding that occurred since adoption of the Budget Act of 2023 and publication of the 2023-24 final budget allocations memo (B 2023-02). These adjustments include:

- **Student Success | Support for Students with Disabilities**  
A \$1 million allocation was provided to universities to supplement, not supplant, expenditures to improve services to support students with disabilities across the CSU after the 2023-24 final budget allocations were made. This ongoing funding was allocated to universities in 2023-24 from resources temporarily held in Systemwide Provisions. Allocations were based on the university proportion of students with disabilities as of fall 2022, with a funding minimum of \$10,000 per university.
- **Student Success | Project Rebound**  
Starting in 2023-24, administrative responsibilities for Project Rebound transitioned to the Chancellor's Office. University allocations changed from a cost reimbursement basis to base funding. For the first and second phase of allocations, \$8.2 million was provided to universities to support Project Rebound activities across the CSU after the 2023-24 final budget allocations were made. This ongoing funding was allocated to universities from resources held in Systemwide Provisions. Allocations included a base amount per university and an additional portion based on the university's percentage share of participants, Pell recipients and students with minor dependents in the program.
- **Adjustments to 2023-24 Resident Enrollment Target Growth and Target Reallocation**  
The *CSU Enrollment Target and Budget Reallocation Plan* (plan) was adopted in January 2023 and reaffirmed in December 2023. Developed in close collaboration with university presidents, the plan provides a multi-year strategy to address declines in California resident enrollment. The plan outlines steps to align university resources with actual enrollment and to best support the enrollment growth expectations of the state and the CSU. In 2024-25, the plan permanently reallocates 3% of enrollment targets and associated resources from universities that have sustained enrollment declines to universities with actual 2023-24 resident full-time equivalent students (FTES) greater than their funded target or those with demonstrated sustained demand beyond current targets. Universities should expect the plan parameters to be followed in 2025-26 and 2026-27.

Consistent with the plan, adjustments to 2023-24 resident enrollment targets and reallocation of targets and funding have been made for 2024-25. Four universities that received resident enrollment target and funding increases for 2023-24 did not achieve that growth. Consequently, and consistent with the plan, enrollment target and funding for the four universities were adjusted back to prior levels. The enrollment growth (1,403 FTES) and associated funding have been reallocated to nine universities. Enrollments at eight other universities were more than 10% below 2023-24 resident enrollment targets. Three percent of those university targets

(2,488 FTES) and associated funding have been reallocated to nine universities. Detailed information showing the resident enrollment target changes can be found in Attachment D.

The established marginal cost methodology was used to reallocate funding for enrollment growth. The 2023-24 marginal cost rate of \$14,749 per FTES was used, subtracting each university's actual tuition revenue per FTES. State General Fund equal to the difference was then reduced at the universities below target and reallocated to nine universities receiving target increases. Additional information about the marginal cost methodology can be found below in the Strategic Resident Enrollment Growth section for Attachment C.

- **2023-24 Compensation Cost Increase**

Compensation increases for Union of American Physicians and Dentists (Unit 1), California State University Employees Union (Units 2, 5, 7 and 9), California Faculty Association (Unit 3), Academic Professionals of California (Unit 4), Teamsters Local 2010 (Unit 6), State University Police Association (Unit 8), International Union of Operating Engineers (Unit 10), Academic Student Employees (Unit 11), Confidential (C99) and Management Personnel Plan (MPP) were determined after the 2023-24 final budget allocations were made. Therefore, \$123.4 million of base funding was allocated to universities from resources temporarily held in 2023-24 for systemwide priorities. Further details on compensation allocations are outlined in the Attachment G section below.

- **Other Program Adjustments**

Cal Poly Humboldt is allocated \$7.8 million as part of the \$25 million for additional academic programs related to Humboldt's new polytechnic designation. The remaining \$3.7 million will be included in future allocations as the polytechnic transition continues. Another adjustment is the transfer of \$5.9 million for various systemwide program changes.

## **2024-25 Expenditure and Revenue Adjustments - (Attachment C)**

- **Graduation Initiative / Student Success**

This memo outlines the allocation of \$20 million to support retention and graduation efforts. Investments may include retention specialists focusing on at-risk students; supplemental instruction and learning support centers providing intensive student services; university branding, marketing, and outreach to increase enrollment; student basic needs; and targeted efforts to close equity gaps.

- **Employer-Paid Health Care Premiums**

Effective January 2024, the estimated annual cost of employer-paid health care rate increases is \$78.4 million, equivalent to an 11% increase in costs. The number of CSU employee participants and the difference between the old and new employer-paid rates determine health care benefit cost increases. The distribution is based on the university's percentage share of 2022-23 actual operating fund expenditures for employer-paid health benefits. For additional information regarding January 2024 health premiums, please reference Human Resources Technical Letter, ([HR/Benefits 2023-13](#)).

- **Operations and Maintenance of New Facilities**

This allocation provides an increase of \$12.5 million for regular operations and maintenance of new facilities, which include the cost of utilities, building maintenance, custodial, landscape and

administrative support. In 2024-25, the CSU is scheduled to open 532,130 new square feet of space. Funding is provided at the rate of \$23.79 per square foot. More details on university facilities included in this allocation are provided [online](#).

- **Liability and Property Insurance Premiums**

This memo allocates \$22.6 million to universities, equivalent to a 21% increase, for costs related to liability and property coverage. The distribution is based on the university's percentage share of 2022-23 actual operating fund expenditures for liability and property insurance premiums. Insurance premiums continue to increase across the country, and California higher education universities face tough challenges in the liability insurance market.

- **Compensation**

Base funding of \$74.3 million is allocated to universities for a portion of the 2024-25 employee compensation increases for the California State University Employees Union (Units 2, 5, 7 and 9), California Faculty Association (Unit 3), Teamsters Local 2010 (Unit 6), State University Police Association (Unit 8), and Academic Student Employees (Unit 11). These increases are detailed in Human Resources Salary Technical letters and [collective bargaining agreements](#). Further details on compensation allocations by university are outlined in the Attachment G section below.

- **Title IX & Anti-Discrimination Programs**

This allocation of \$15.9 million supports systemwide and university Title IX and anti-discrimination programs at appropriate levels and implementation of recommendations in the first of multi-year efforts to support these programs. University allocations include a base amount and an incremental amount that reflects university staffing level recommendations from the Cozen O'Connor assessment.

- **Native American Graves Protection and Repatriation Act (NAGPRA) & CalNAGPRA Compliance**

To support universities in complying with federal and state repatriation laws, \$4.3 million is provided in base funding allocations. Universities may use funds to support repatriation-related costs, including, but not limited to hiring and training staff, supporting university committees, engaging in Tribal consultation, and fulfilling Tribal requests. Allocations to universities are based on the size of collections.

- **Veteran Tuition Waivers**

To support expanded tuition waivers for Medal of Honor recipients, children of Medal of Honor recipients, or dependents of service-injured veterans attending CSU, \$5.5 million of base funding is allocated based on the university's proportion of veteran waivers.

- **Other Program Adjustments**

Other program adjustments include base allocations for universities and for systemwide programs. Base funding is allocated to the Corporation for Education Network Initiatives in California, which is administered by the Chancellor's Office and to the Center for California Studies Assembly Fellows Program.

- **Strategic Resident Enrollment Growth**

The 2024-25 budget allocations include strategic California resident enrollment growth of 3,484 FTES at eight universities. This is equivalent to a 1% increase in funded resident, undergraduate



enrollment. Allocations of new enrollment are provided to universities with actual enrollment greater than their funded target or those with demonstrated sustained demand beyond current targets. These universities are expected to increase actual enrollment compared to 2023-24 actual enrollment by at least the 2024-25 resident target increase to be retained. If this level of actual enrollment growth is not achieved, the new growth may be reallocated in 2025-26 to other universities that achieved growth and are above their funded target in 2024-25. These actions are consistent with the *CSU Enrollment Target and Budget Reallocation Plan*.

Funding to support this growth is based on the 2024-25 published marginal cost of instruction of \$15,774 per FTES, which is made up of a combination of state General Fund and tuition revenue (reference the [2024-25 marginal cost detail](#)) for a total enrollment growth cost of \$55 million.

The methodology used to allocate enrollment growth funding acknowledges the different tuition collection rates per FTES at each university. The methodology starts with the \$15,774 marginal cost per FTES, subtracts each university’s actual tuition revenue per FTES, which varies based on each university’s mandatory fee waivers and other factors. The methodology then allocates state General Fund equal to the difference. An example is provided below:

<b>University 1</b>		<b>University 2</b>
\$15,774	Funding per FTES	\$15,774
(6,500)	University Tuition per FTES	(6,000)
\$9,274	General Fund per FTES	\$9,774

*The university tuition revenue per FTES is based on actual 2022-23 tuition revenue (Object Code 501001) divided by actual college year FTES.*

- **State University Grant**

State University Grant (SUG) allocations increase \$58.9 million in 2024-25, which is equal to one-third of tuition revenue generated by enrollment growth and the 6% tuition rate increase. SUG expenditure adjustments reflect the overall SUG increase and the annual redistribution of 5% of the SUG pool to universities based on the relative share of students with an Expected Family Contribution (EFC) of \$0 to \$4,000. These allocations help ensure that grant amounts at universities increase to offset the increase in 2024-25 tuition rates. University SUG allocations for 2024-25 are no less than 95% of their 2023-24 amount. Universities that are not receiving a portion of new SUG allocations already have more of their student financial need met than other universities. Further details on SUG distribution by university are outlined in the Attachment E section below.

- **2024-25 One-Time General Fund Reduction**

As part of the state’s efforts to address its budget deficit, a one-time funding reduction of \$75 million reduces the CSU’s available funding for 2024-25. This reduction offsets a portion of the new tuition revenue and state General Fund available to support expenditure adjustments. To allocate the reduction, total new expenditure allocations for each university are first calculated, and then each university’s share of the systemwide total is used to reduce the final allocations by \$75 million. Essentially, each university’s portion of the new ongoing funding is reduced on a one-time basis by 18% due to the \$75 million reduction.

### **2024-25 Enrollment and Tuition and Fee Revenue - (Attachment D)**

Attachment D includes the tuition and fee revenue reported by universities in the 2023-24 FIRMS budget submission and estimates for tuition revenue increases in 2024-25 from enrollment growth and the 6% tuition rate increase. Resident enrollment targets for 2024-25 increase 3,484 FTES from 2023-24. Also, as referenced in the Attachment B section above, implementation of the *CSU Enrollment Target and Budget Reallocation Plan* changes university targets by reallocating from universities that had not reached 2023-24 enrollment growth expectations or that were significantly below enrollment targets to universities with demonstrated ability to grow. Overall tuition revenues are estimated to increase \$176.6 million in 2024-25. One-third of that revenue increase will be dedicated to increase the State University Grant pool (\$58.9 million).

- **Enrollment Growth Tuition Revenue**

Projected revenue generated by growth in funded resident enrollment targets is estimated to be \$22.7 million for 2024-25. The funded student enrollment growth of 3,484 FTES allows for increased unit load and new student access to the university. Tuition revenue projections for this anticipated growth are based on the university's average 2022-23 actual tuition revenue collected per FTES.

- **Tuition Rate Increase Revenue**

The 6% tuition rate increase will generate an estimated \$153.9 million in tuition revenue in 2024-25. The increase in revenue is projected based on the university's average 2022-23 actual tuition revenue collected per FTES multiplied by 2023-24 enrollment.

### **2024-25 State University Grant - (Attachment E)**

The State University Grant (SUG) program provides need-based awards to eligible undergraduate and graduate/postbaccalaureate students. University state General Fund allocations are adjusted to reflect changes in the required level of SUG expenditure each year. 2024-25 SUG allocations for each university are not lower than 95% of their 2023-24 SUG allocation (reference [Coded Memo B 2023-02](#), Attachment E).

An annual reallocation of a portion of SUG funding among universities is necessary to ensure that SUG-eligible students with the greatest financial need receive a SUG award. As student enrollment and financial aid demographics change over time and by university, 5% of the SUG pool is reallocated to universities with the highest proportion of students with the greatest financial need (Expected Family Contribution of \$0 to \$4,000). This reallocation of the total SUG pool (just over \$35 million) addresses the annual change in student need and enrollment of up to 10% over target. If a university's share of total need is above 95% of its past year allocation, the university will receive a portion of the reallocation. For additional information, see [The State University Grant \(SUG\) Program](#) policy.

Total SUG allocations increase \$58.9 million in 2024-25, which is equal to one-third of tuition revenue generated by enrollment growth and the 6% tuition rate increase. The 2023-24 SUG base totaled \$700.9 million, and this \$58.9 million increase brings the SUG total to \$759.8 million. Each university's SUG allocation is considered a minimum expectation of dollars allocated for grants in each college year. Universities that are not receiving a portion of new SUG allocations already have more of their student financial need met than other universities.

**2024-25 Lottery Allocation - (Attachment F)**

The Board of Trustees \$70 million Lottery budget approved for 2024-25 included a \$2.7 million increase to university-based programs, bringing the total to \$46.4 million, or \$119 per resident target FTES. Funding is allocated directly to universities, allowing presidents flexibility to meet unique university needs. This funding is distributed based on 2024-25 resident FTES enrollment targets. Lottery funds for each university must be spent according to [systemwide guidelines](#).

**Compensation Reference Information - (Attachment G)**

Budget allocations were provided for 2023-24 employee compensation increases for the Union of American Physicians and Dentists (Unit 1), California State University Employees Union (Units 2, 5, 7 and 9), California Faculty Association (Unit 3), Academic Professionals of California (Unit 4), Teamsters Local 2010 (Unit 6), State University Police Association (Unit 8), International Union of Operating Engineers (Unit 10), Academic Student Employees (Unit 11), Confidential (C99) and Management Personnel Plan (MPP). Refer to the respective [collective bargaining agreement](#) for details on negotiated increases.

Employee compensation costs were estimated to increase \$254.5 million from general salary increases in 2023-24. After allocations for mandatory costs and other budget priorities in 2023-24, only \$123.4 million of General Fund was available to allocate, which was temporarily held for systemwide priorities until collective bargaining agreements were finalized. Distribution of compensation funding was based on the percentage share of the university's total compensation cost increase. After budget allocations, \$131.1 million of the cost increase was unfunded.

For 2024-25, budget allocations are provided for a portion of the employee compensation increases for the California State University Employees Union (Units 2, 5, 7 and 9), California Faculty Association (Unit 3), Teamsters Local 2010 (Unit 6), State University Police Association (Unit 8), and Academic Student Employees (Unit 11). Refer to the respective [collective bargaining agreement](#) for details on negotiated increases. The remaining CSU bargaining units have not reached salary agreements for 2024-25.

Employee compensation costs in 2024-25 are estimated to increase \$308.6 million from general salary increases and California Faculty Association supplemental salary increases and range elevations. After allocations for mandatory costs and other budget priorities in 2024-25, only \$149.3 million of state General Fund and new tuition revenue are available to allocate. This amount is further reduced to \$74.3 million in 2024-25 due to a one-time \$75 million reduction as part of the state's efforts to address its budget deficit. Distribution of compensation funding is based on the percentage share of the university's total compensation cost increase. After budget allocations, it is estimated that \$234.2 million of the cost increase will be unfunded.

**ATTACHMENT A - Operating Budget Sources  
2024-25 Final Budget Allocations**

**Coded Memo B 2024-02**

(1)	General Fund					Tuition & Fees				(11)	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
2023-24 Operating Budget	2023-24 General Fund	Revisions to 2023-24 General Fund Allocations	2024-25 General Fund Increase for Expenditures	2024-25 One-Time General Fund Reduction	Total 2024-25 General Fund	2023-24 Estimated Tuition & Fee Revenue	2024-25 Estimated Tuition Revenue from Enrollment Growth	2024-25 Estimated Tuition Revenue from Rate Increase	Total 2024-25 Estimated Tuition & Fee Revenue	2024-25 Operating Budget	
<i>(Coded Memo B 2023-02)</i>	<i>(Coded Memo B 2023-02)</i>	<i>(Attach. B, Col. 10)</i>	<i>(Attach. C, Col. 16)</i>	<i>(Attach. C, Col. 17)</i>	<i>(Sum Col. 2-5)</i>	<i>(Attach. D, Col. 9 + 10)</i>	<i>(Attach. D, Col. 11)</i>	<i>(Attach. D, Col. 12)</i>	<i>(Sum Col. 7-9)</i>	<i>(Cols. 6 + 10)</i>	
Bakersfield	\$169,222,000	\$106,915,000	\$3,227,000	\$8,552,000	(\$2,081,000)	\$116,613,000	\$57,729,000	\$3,179,000	\$60,908,000	\$177,521,000	
Channel Islands	138,161,000	100,129,000	863,000	4,420,000	(1,101,000)	104,311,000	32,160,000	1,789,000	33,949,000	138,260,000	
Chico	245,788,000	156,905,000	633,000	8,294,000	(2,266,000)	163,566,000	88,722,000	4,484,000	93,206,000	256,772,000	
Dominguez Hills	235,982,000	137,679,000	3,410,000	3,587,000	(1,460,000)	143,216,000	98,742,000	\$4,642,000	103,384,000	246,600,000	
East Bay	210,816,000	128,733,000	1,223,000	6,665,000	(1,917,000)	134,704,000	88,375,000	4,144,000	92,519,000	227,223,000	
Fresno	365,938,000	219,007,000	6,420,000	13,247,000	(3,744,000)	234,930,000	146,931,000	7,860,000	154,791,000	389,721,000	
Fullerton	542,452,000	286,317,000	14,961,000	22,398,000	(7,440,000)	316,236,000	259,529,000	\$5,611,000	13,937,000	279,077,000	595,313,000
Humboldt	150,863,000	113,764,000	8,943,000	6,224,000	(1,474,000)	127,457,000	40,984,000	2,084,000	43,068,000	170,525,000	
Long Beach	556,109,000	300,415,000	13,987,000	18,694,000	(6,358,000)	326,738,000	259,653,000	3,849,000	13,305,000	276,807,000	603,545,000
Los Angeles	373,171,000	218,303,000	5,269,000	12,777,000	(3,932,000)	232,417,000	158,083,000	852,000	8,539,000	167,474,000	399,891,000
Maritime	49,718,000	40,547,000	433,000	1,866,000	(387,000)	42,459,000	8,804,000		317,000	9,121,000	51,580,000
Monterey Bay	143,913,000	100,015,000	1,057,000	5,384,000	(1,340,000)	105,116,000	43,126,000		2,174,000	45,300,000	150,416,000
Northridge	523,083,000	295,050,000	9,824,000	22,990,000	(6,680,000)	321,184,000	246,564,000	2,051,000	12,621,000	261,236,000	582,420,000
Pomona	369,120,000	213,290,000	5,756,000	9,317,000	(3,495,000)	224,868,000	157,871,000	1,740,000	8,649,000	168,260,000	393,128,000
Sacramento	422,387,000	238,012,000	4,110,000	8,056,000	(3,181,000)	246,997,000	194,283,000		9,881,000	204,164,000	451,161,000
San Bernardino	292,163,000	168,188,000	5,023,000	16,326,000	(4,048,000)	185,489,000	118,301,000		6,499,000	124,800,000	310,289,000
San Diego	571,069,000	288,292,000	14,934,000	12,964,000	(5,224,000)	310,966,000	290,742,000	3,464,000	13,023,000	307,229,000	618,195,000
San Francisco	422,946,000	232,504,000	1,745,000	7,833,000	(2,842,000)	239,240,000	174,498,000		8,190,000	182,688,000	421,928,000
San Jose	469,881,000	233,232,000	10,059,000	10,925,000	(3,901,000)	250,315,000	238,321,000	489,000	10,580,000	249,390,000	499,705,000
San Luis Obispo	446,819,000	196,392,000	12,185,000	12,109,000	(3,567,000)	217,119,000	267,748,000		8,002,000	275,750,000	492,869,000
San Marcos	206,597,000	123,322,000	9,591,000	12,493,000	(3,889,000)	141,517,000	88,688,000	4,620,000	4,814,000	98,122,000	239,639,000
Sonoma	128,932,000	90,993,000	376,000	3,991,000	(1,043,000)	94,317,000	33,890,000		1,892,000	35,782,000	130,099,000
Stanislaus	163,672,000	101,870,000	3,293,000	6,437,000	(1,736,000)	109,864,000	61,170,000		3,352,000	64,522,000	174,386,000
<b>University Total</b>	<b>\$7,198,802,000</b>	<b>\$4,089,874,000</b>	<b>\$137,322,000</b>	<b>\$235,549,000</b>	<b>(\$73,106,000)</b>	<b>\$4,389,639,000</b>	<b>\$3,154,914,000</b>	<b>\$22,676,000</b>	<b>\$153,957,000</b>	<b>\$3,331,547,000</b>	<b>\$7,721,186,000</b>
Chancellor's Office & SW Programs	207,406,000	196,716,000	8,959,000	10,180,000	(1,806,000)	214,049,000	11,274,000			11,274,000	225,323,000
Center for California Studies	5,245,000	5,245,000	85,000	496,000	(88,000)	5,738,000					5,738,000
Summer Arts	674,000	35,000				35,000	639,000			639,000	674,000
Systemwide Provisions	256,554,000	256,554,000	(146,366,000)			110,188,000					110,188,000
Systemwide Capital & Infrastructure	440,250,000	440,250,000				440,250,000					440,250,000
<b>CSU System Total</b>	<b>\$8,108,931,000</b>	<b>\$4,988,674,000</b>	<b>\$0</b>	<b>\$246,225,000</b>	<b>(\$75,000,000)</b>	<b>\$5,159,899,000</b>	<b>\$3,166,827,000</b>	<b>\$22,676,000</b>	<b>\$153,957,000</b>	<b>\$3,343,460,000</b>	<b>\$8,503,359,000</b>

**ATTACHMENT B - Revisions to 2023-24 Expenditures (Uses) and Revenues (Sources)  
2024-25 Final Budget Allocations**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Support for Students with Disabilities	Project Rebound	2023-24 Resident Target Adjustment	2023-24 Resident Target Reallocation	2023-24 Resident Target Reallocation	2023-24 Compensation Cost Increase	2023-24 University- Funded Portion of Compensation	Other Program Adjustments	Revisions to 2023-24 Expenditures	Revisions to 2023-24 General Fund Allocations
			<i>(B 2023-02, Attach. C)</i>	<i>(\$14,749 - Avg Tuition * Attach. D, Col. 3)</i>	<i>(\$14,749 - Avg Tuition * Attach. D, Col. 4)</i>	<i>(Attach. G, Col. 1)</i>	<i>(Attach. G, Col. 2)</i>		<i>(Sum Col. 1-8)</i>	
Bakersfield	\$10,000	\$366,000				\$5,878,000	(\$3,027,000)		\$3,227,000	\$3,227,000
Channel Islands	17,000			(\$1,474,000)		4,783,000	(2,463,000)		863,000	863,000
Chico	39,000	300,000		(4,127,000)		9,115,000	(4,694,000)		633,000	633,000
Dominguez Hills	31,000	300,000	(\$791,000)			7,979,000	(4,109,000)		3,410,000	3,410,000
East Bay	33,000	338,000		(2,990,000)		7,921,000	(4,079,000)		1,223,000	1,223,000
Fresno	31,000	605,000				11,924,000	(6,140,000)		6,420,000	6,420,000
Fullerton	54,000	591,000			\$6,010,000	17,124,000	(8,818,000)		14,961,000	14,961,000
Humboldt	26,000	310,000		(1,919,000)		5,571,000	(2,869,000)	\$7,824,000	8,943,000	8,943,000
Long Beach	76,000	449,000			4,028,000	19,450,000	(10,016,000)		13,987,000	13,987,000
Los Angeles	58,000	458,000	(3,473,000)		2,580,000	11,640,000	(5,994,000)		5,269,000	5,269,000
Maritime	10,000			(384,000)		1,663,000	(856,000)		433,000	433,000
Monterey Bay	21,000	300,000		(1,725,000)		5,074,000	(2,613,000)		1,057,000	1,057,000
Northridge	86,000	392,000			1,187,000	16,821,000	(8,662,000)		9,824,000	9,824,000
Pomona	58,000	357,000	(3,701,000)		2,741,000	12,990,000	(6,689,000)		5,756,000	5,756,000
Sacramento	46,000	626,000	(3,510,000)			14,324,000	(7,376,000)		4,110,000	4,110,000
San Bernardino	34,000	386,000				9,489,000	(4,886,000)		5,023,000	5,023,000
San Diego	111,000	355,000			4,362,000	20,834,000	(10,728,000)		14,934,000	14,934,000
San Francisco	62,000	466,000		(6,011,000)		14,900,000	(7,672,000)		1,745,000	1,745,000
San Jose	46,000	300,000			1,208,000	17,534,000	(9,029,000)		10,059,000	10,059,000
San Luis Obispo	82,000				4,693,000	15,277,000	(7,867,000)		12,185,000	12,185,000
San Marcos	32,000	300,000			5,490,000	7,771,000	(4,002,000)		9,591,000	9,591,000
Sonoma	23,000			(2,199,000)		5,261,000	(2,709,000)		376,000	376,000
Stanislaus	14,000	363,000		0	0	6,011,000	(3,095,000)		3,293,000	3,293,000
<b>University Total</b>	<b>\$1,000,000</b>	<b>\$7,562,000</b>	<b>(\$11,475,000)</b>	<b>(\$20,829,000)</b>	<b>\$32,299,000</b>	<b>\$249,334,000</b>	<b>(\$128,393,000)</b>	<b>\$7,824,000</b>	<b>\$137,322,000</b>	<b>\$137,322,000</b>
Chancellor's Office & SW Programs		625,000				5,031,000	(2,591,000)	5,894,000	8,959,000	8,959,000
Center for California Studies						175,000	(90,000)		85,000	85,000
Systemwide Provisions	(1,000,000)	(8,187,000)	11,475,000	20,829,000	(32,299,000)	(123,466,000)		(13,718,000)	(146,366,000)	(146,366,000)
<b>CSU System Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$131,074,000</b>	<b>(\$131,074,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Graduation Initiative / Student Success	Health Care Premiums	Operations & Maintenance of New Facilities	Liability & Property Insurance Premiums	2024-25 Estimated Compensation	2024-25 University-Funded Portion of Compensation	Title IX & Anti-Discrimination Programs	NAGPRA & CalNAGPRA Compliance	Veteran Tuition Waivers	Other Program Adjustments	Strategic Resident Enrollment Growth	State University Grant	2024-25 Expenditure Adjustments
					(Attach. G, Col. 4)	(Attach. G, Col. 5 + Col. 17)					(\$15,774 * Attach. D, Col. 5)	(Attach. E, Col. 5)	(Sum Col. 1-12)
Bakersfield	\$470,000	\$1,871,000	\$1,488,000	\$418,000	\$7,201,000	(\$5,797,000)	\$550,000	\$175,000	\$117,000			\$3,157,000	\$9,650,000
Channel Islands	384,000	1,477,000		466,000	5,817,000	(4,103,000)	350,000	150,000	100,000			467,000	5,108,000
Chico	683,000	3,133,000	2,989,000	781,000	11,114,000	(8,001,000)	400,000	200,000	221,000			(1,008,000)	10,512,000
Dominguez Hills	656,000	2,333,000	34,000	880,000	9,644,000	(6,437,000)	500,000	175,000	59,000			(1,075,000)	6,769,000
East Bay	586,000	2,570,000	527,000	813,000	9,593,000	(6,867,000)	500,000	200,000	65,000			905,000	8,892,000
Fresno	1,017,000	3,990,000	146,000	1,157,000	14,444,000	(11,198,000)	750,000	150,000	295,000			6,612,000	17,363,000
Fullerton	1,507,000	5,441,000		1,546,000	20,805,000	(18,176,000)	550,000	200,000	472,000		\$13,140,000	9,021,000	34,506,000
Humboldt	419,000	1,818,000		500,000	6,834,000	(5,001,000)	500,000	150,000	97,000			1,517,000	6,834,000
Long Beach	1,544,000	5,594,000	393,000	1,707,000	23,435,000	(18,451,000)	600,000	200,000	278,000		9,070,000	5,120,000	29,490,000
Los Angeles	1,037,000	3,585,000		1,296,000	14,052,000	(11,184,000)	500,000	150,000	107,000		1,972,000	6,721,000	18,236,000
Maritime	138,000	493,000		322,000	2,064,000	(1,452,000)	250,000		42,000			(61,000)	1,796,000
Monterey Bay	400,000	1,546,000	149,000	502,000	6,166,000	(4,522,000)	350,000	150,000	97,000			1,380,000	6,218,000
Northridge	1,453,000	5,268,000	809,000	1,630,000	20,476,000	(17,246,000)	450,000	175,000	199,000		4,732,000	13,036,000	30,982,000
Pomona	1,026,000	4,104,000	23,000	1,172,000	15,665,000	(11,579,000)	400,000	150,000	265,000		4,259,000	726,000	16,211,000
Sacramento	1,173,000	4,680,000	323,000	1,227,000	17,579,000	(12,252,000)	350,000	200,000	422,000			1,054,000	14,756,000
San Bernardino	812,000	3,056,000	1,745,000	1,050,000	11,516,000	(9,991,000)	400,000	150,000	180,000			9,859,000	18,777,000
San Diego	1,587,000	6,071,000	58,000	1,233,000	25,127,000	(18,191,000)	700,000	200,000	1,028,000		9,070,000	(2,656,000)	24,227,000
San Francisco	1,175,000	4,384,000	1,382,000	1,429,000	17,901,000	(12,080,000)	750,000	200,000	265,000			(2,225,000)	13,181,000
San Jose	1,305,000	5,018,000		1,340,000	21,174,000	(14,828,000)	500,000	200,000	220,000		1,152,000	2,012,000	18,093,000
San Luis Obispo	1,241,000	4,560,000	1,104,000	1,331,000	18,435,000	(13,080,000)	500,000	150,000	236,000			2,067,000	16,544,000
San Marcos	574,000	2,369,000		569,000	9,396,000	(8,738,000)	400,000		556,000		11,562,000	1,350,000	18,038,000
Sonoma	358,000	1,634,000		523,000	6,347,000	(4,318,000)	400,000	200,000	91,000			(395,000)	4,840,000
Stanislaus	455,000	1,965,000	1,378,000	418,000	7,265,000	(5,485,000)	500,000	175,000	88,000			1,294,000	8,053,000
<b>University Total</b>	<b>\$20,000,000</b>	<b>\$76,960,000</b>	<b>\$12,548,000</b>	<b>\$22,310,000</b>	<b>\$302,050,000</b>	<b>(\$228,977,000)</b>	<b>\$11,150,000</b>	<b>\$3,700,000</b>	<b>\$5,500,000</b>	<b>\$0</b>	<b>\$54,957,000</b>	<b>\$58,878,000</b>	<b>\$339,076,000</b>
Chancellor's Office & SW Programs		1,335,000		325,000	6,338,000	(5,076,000)	4,750,000	550,000		152,000			8,374,000
Center for California Studies		66,000			207,000	(195,000)				330,000			408,000
<b>CSU System Total</b>	<b>\$20,000,000</b>	<b>\$78,361,000</b>	<b>\$12,548,000</b>	<b>\$22,635,000</b>	<b>\$308,595,000</b>	<b>(\$234,248,000)</b>	<b>\$15,900,000</b>	<b>\$4,250,000</b>	<b>\$5,500,000</b>	<b>\$482,000</b>	<b>\$54,957,000</b>	<b>\$58,878,000</b>	<b>\$347,858,000</b>

	(14)	(15)	(16)	(17)	(18)
	2024-25	2024-25	2024-25	2024-25	2024-25
	Estimated Tuition Revenue from Enrollment Growth	Estimated Tuition Revenue from Rate Increase	General Fund Increase for Expenditures	One-Time General Fund Reduction	Revenue Adjustments
	<i>(Attach. D, Col. 11)</i>	<i>(Attach. D, Col. 12)</i>	<i>(Col. 13 - Col. 17 - Sum Col. 14-15)</i>	<i>(% of Col. 12 * -\$75M)</i>	<i>(Sum Col. 14-17)</i>
Bakersfield		\$3,179,000	\$8,552,000	(\$2,081,000)	\$9,650,000
Channel Islands		1,789,000	4,420,000	(1,101,000)	5,108,000
Chico		4,484,000	8,294,000	(2,266,000)	10,512,000
Dominguez Hills		4,642,000	3,587,000	(1,460,000)	6,769,000
East Bay		4,144,000	6,665,000	(1,917,000)	8,892,000
Fresno		7,860,000	13,247,000	(3,744,000)	17,363,000
Fullerton	\$5,611,000	13,937,000	22,398,000	(7,440,000)	34,506,000
Humboldt		2,084,000	6,224,000	(1,474,000)	6,834,000
Long Beach	3,849,000	13,305,000	18,694,000	(6,358,000)	29,490,000
Los Angeles	852,000	8,539,000	12,777,000	(3,932,000)	18,236,000
Maritime		317,000	1,866,000	(387,000)	1,796,000
Monterey Bay		2,174,000	5,384,000	(1,340,000)	6,218,000
Northridge	2,051,000	12,621,000	<b>22,990,000</b>	(6,680,000)	30,982,000
Pomona	1,740,000	8,649,000	9,317,000	(3,495,000)	16,211,000
Sacramento		9,881,000	8,056,000	(3,181,000)	14,756,000
San Bernardino		6,499,000	16,326,000	(4,048,000)	18,777,000
San Diego	3,464,000	13,023,000	12,964,000	(5,224,000)	24,227,000
San Francisco		8,190,000	7,833,000	(2,842,000)	13,181,000
San Jose	489,000	10,580,000	10,925,000	(3,901,000)	18,093,000
San Luis Obispo		8,002,000	12,109,000	(3,567,000)	16,544,000
San Marcos	4,620,000	4,814,000	12,493,000	(3,889,000)	18,038,000
Sonoma		1,892,000	3,991,000	(1,043,000)	4,840,000
Stanislaus		3,352,000	6,437,000	(1,736,000)	8,053,000
<b>University Total</b>	<b>\$22,676,000</b>	<b>\$153,957,000</b>	<b>\$235,549,000</b>	<b>(\$73,106,000)</b>	<b>\$339,076,000</b>
Chancellor's Office & SW Programs			10,180,000	(1,806,000)	8,374,000
Center for California Studies			496,000	(88,000)	408,000
<b>CSU System Total</b>	<b>\$22,676,000</b>	<b>\$153,957,000</b>	<b>\$246,225,000</b>	<b>(\$75,000,000)</b>	<b>\$347,858,000</b>

**ATTACHMENT D - 2024-25 Enrollment and Tuition and Fee Revenue (Sources)**  
**2024-25 Final Budget Allocations**

	Enrollment								Tuition				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	2023-24 Resident FTES Target	2023-24 Resident FTES Target Growth	2023-24 Resident FTES Target Reallocation	2023-24 Resident FTES Target Reallocation	2024-25 Resident FTES Target Increase	2024-25 Total Resident FTES Target	2023-24 Nonresident FTES <sup>1</sup>	2024-25 Estimated Total FTES	2023-24 Tuition Revenue	2023-24 Other Fee Revenue	2024-25 Estimated Tuition Revenue from Enrollment Growth	2024-25 Estimated Tuition Revenue from Rate Increase	2024-25 Estimated Gross Tuition & Fee Revenue
						(Sum Col. 1-5)			(Sum Col. 6-7)	(University Reported, 2023-24 FIRMS Budget)			(Sum Col. 9-12)
Bakersfield	8,542					8,542	222	8,764	\$49,716,000	\$8,013,000		\$3,179,000	\$60,908,000
Channel Islands	6,135		(184)			5,951	73	6,024	28,728,000	3,432,000		1,789,000	33,949,000
Chico	15,560		(467)			15,093	371	15,464	73,408,000	15,314,000		4,484,000	93,206,000
Dominguez Hills	11,823	(100)				11,723	262	11,985	82,500,000	16,242,000		4,642,000	103,384,000
East Bay	12,522		(376)			12,146	859	13,005	67,585,000	20,790,000		4,144,000	92,519,000
Fresno	20,675					20,675	643	21,318	130,963,000	15,968,000		7,860,000	154,791,000
Fullerton	31,153			750	833	32,736	947	33,683	212,572,000	46,957,000	\$5,611,000	13,937,000	279,077,000
Humboldt	7,603		(228)			7,375	315	7,690	33,094,000	7,890,000		2,084,000	43,068,000
Long Beach	31,092			500	575	32,167	1,300	33,467	215,700,000	43,953,000	3,849,000	13,305,000	276,807,000
Los Angeles	19,330	(430)		325	125	19,350	475	19,825	133,354,000	24,729,000	852,000	8,539,000	167,474,000
Maritime	1,418		(43)			1,375	24	1,399	5,297,000	3,507,000		317,000	9,121,000
Monterey Bay	6,378		(200)			6,178	220	6,398	36,790,000	6,336,000		2,174,000	45,300,000
Northridge	28,818			150	300	29,268	1,507	30,775	212,122,000	34,442,000	2,051,000	12,621,000	261,236,000
Pomona	20,100	(447)		330	270	20,253	530	20,783	128,530,000	29,341,000	1,740,000	8,649,000	168,260,000
Sacramento	24,797	(426)				24,371	723	25,094	165,819,000	28,464,000		9,881,000	204,164,000
San Bernardino	16,489					16,489	432	16,921	99,333,000	18,968,000		6,499,000	124,800,000
San Diego	29,407			500	575	30,482	5,290	35,772	195,926,000	94,816,000	3,464,000	13,023,000	307,229,000
San Francisco	24,582		(737)			23,845	1,189	25,034	142,787,000	31,711,000		8,190,000	182,688,000
San Jose	24,130			150	73	24,353	2,034	26,387	173,778,000	64,543,000	489,000	10,580,000	249,390,000
San Luis Obispo	18,175			536		18,711	3,492	22,203	121,451,000	146,297,000		8,002,000	275,750,000
San Marcos	10,154			650	733	11,537	250	11,787	66,422,000	22,266,000	4,620,000	4,814,000	98,122,000
Sonoma	8,429		(253)			8,176	108	8,284	28,925,000	4,965,000		1,892,000	35,782,000
Stanislaus	8,427					8,427	60	8,487	53,279,000	7,891,000		3,352,000	64,522,000
<b>University Total</b>	<b>385,739</b>	<b>(1,403)</b>	<b>(2,488)</b>	<b>3,891</b>	<b>3,484</b>	<b>389,223</b>	<b>21,326</b>	<b>410,549</b>	<b>\$2,458,079,000</b>	<b>\$696,835,000</b>	<b>\$22,676,000</b>	<b>\$153,957,000</b>	<b>\$3,331,547,000</b>
Chancellor's Office & SW Programs <sup>2</sup>	1,319					1,319	33	1,352	1,019,000	10,255,000			11,274,000
Summer Arts	56					56	3	59	639,000				639,000
<b>CSU System Total</b>	<b>387,114</b>	<b>(1,403)</b>	<b>(2,488)</b>	<b>3,891</b>	<b>3,484</b>	<b>390,598</b>	<b>21,362</b>	<b>411,960</b>	<b>\$2,459,737,000</b>	<b>\$707,090,000</b>	<b>\$22,676,000</b>	<b>\$153,957,000</b>	<b>\$3,343,460,000</b>

<sup>1</sup> Equal to university reported actual 2023-24 nonresident students

<sup>2</sup> Reported Systemwide Programs revenue is for International Programs (660 FTES) and CalStateTEACH (659 FTES) tuition and CalState Apply application fees.



**ATTACHMENT E - 2024-25 State University Grant (Uses)  
2024-25 Final Budget Allocations**

	(1)	(2)	(3)	(4)	(5)	(6)	Data Points for Reference		
	2023-24 SUG	95% of 2023-24 SUG	Redistribution of 5%	2024-25 SUG Increase <sup>1</sup>	2024-25 SUG Adjustment	2024-25 Final Budget SUG	(7) % of SUG Eligible Population 2023-24	(8) % of SUG Eligible Population 2024-25	(9) 2024-25 SUG Total as a % of Prior Year
	<i>(Coded Memo B 2023-02, Attach. E)</i>		<i>(based on change in relative need)</i>		<i>(Cols. 3 + 4)</i>	<i>(Cols. 1 + 5)</i>	<i>(Col. 6 / Col. 1)</i>		
Bakersfield	\$17,808,000	\$16,918,000	\$895,000	\$2,262,000	\$3,157,000	\$20,965,000	2.50%	2.78%	118%
Channel Islands	8,477,000	8,053,000	(251,000)	718,000	467,000	8,944,000	1.14%	1.18%	106%
Chico	20,154,000	19,146,000	(1,008,000)		(1,008,000)	19,146,000	2.68%	2.51%	95%
Dominguez Hills	33,238,000	31,576,000	(\$1,662,000)	587,000	(1,075,000)	32,163,000	4.76%	4.26%	97%
East Bay	20,098,000	19,093,000	(726,000)	1,631,000	905,000	21,003,000	2.57%	2.78%	105%
Fresno	43,519,000	41,343,000	1,466,000	5,146,000	6,612,000	50,131,000	6.31%	6.64%	115%
Fullerton	59,715,000	56,729,000	1,977,000	7,044,000	9,021,000	68,736,000	8.63%	9.10%	115%
Humboldt	10,606,000	10,076,000	295,000	1,222,000	1,517,000	12,123,000	1.32%	1.60%	114%
Long Beach	59,523,000	56,547,000	(557,000)	5,677,000	5,120,000	64,643,000	8.58%	8.56%	109%
Los Angeles	49,154,000	46,696,000	1,167,000	5,554,000	6,721,000	55,875,000	7.03%	7.40%	114%
Maritime	1,225,000	1,164,000	(61,000)		(61,000)	1,164,000	0.14%	0.14%	95%
Monterey Bay	10,182,000	9,673,000	233,000	1,147,000	1,380,000	11,562,000	1.46%	1.53%	114%
Northridge	61,487,000	58,413,000	4,482,000	8,554,000	13,036,000	74,523,000	8.84%	9.87%	121%
Pomona	38,847,000	36,905,000	(1,942,000)	2,668,000	726,000	39,573,000	5.58%	5.24%	102%
Sacramento	46,282,000	43,968,000	(2,314,000)	3,368,000	1,054,000	47,336,000	6.68%	6.27%	102%
San Bernardino	34,527,000	32,801,000	4,174,000	5,685,000	9,859,000	44,386,000	5.00%	5.88%	129%
San Diego	53,128,000	50,472,000	(2,656,000)		(2,656,000)	50,472,000	7.84%	6.42%	95%
San Francisco	44,505,000	42,280,000	(2,225,000)		(2,225,000)	42,280,000	6.39%	5.37%	95%
San Jose	35,312,000	33,546,000	(1,001,000)	3,013,000	2,012,000	37,324,000	5.07%	4.94%	106%
San Luis Obispo	12,355,000	11,737,000	540,000	1,527,000	2,067,000	14,422,000	1.82%	1.91%	117%
San Marcos	16,881,000	16,037,000	(225,000)	1,575,000	1,350,000	18,231,000	2.42%	2.41%	108%
Sonoma	7,893,000	7,498,000	(395,000)		(395,000)	7,498,000	0.95%	0.93%	95%
Stanislaus	16,034,000	15,232,000	(206,000)	1,500,000	1,294,000	17,328,000	2.30%	2.29%	108%
<b>University Total</b>	<b>\$700,950,000</b>	<b>\$665,903,000</b>	<b>\$0</b>	<b>\$58,878,000</b>	<b>\$58,878,000</b>	<b>\$759,828,000</b>	<b>100%</b>	<b>100%</b>	<b>108%</b>

<sup>1</sup> Total SUG increase is one-third of estimated tuition revenue from strategic resident enrollment growth and tuition rate changes (Attachment D, Cols. 11 & 12)

**ATTACHMENT F - 2024-25 Lottery Allocation (Sources)**  
**2024-25 Final Budget Allocations**

	(1)	(2)	(3)
	<b>2023-24 Final Lottery</b>	<b>2024-25 Lottery Increase</b>	<b>2024-25 Final Lottery</b>
	<i>(Coded Memo B 2023-02, Attach. F)</i>		<i>(Col. 1 + 2)</i>
Bakersfield	\$968,000	\$50,000	\$1,018,000
Channel Islands	695,000	14,000	709,000
Chico	1,762,000	37,000	1,799,000
Dominguez Hills	1,339,000	59,000	1,398,000
East Bay	1,418,000	30,000	1,448,000
Fresno	2,342,000	123,000	2,465,000
Fullerton	3,528,000	375,000	3,903,000
Humboldt	861,000	18,000	879,000
Long Beach	3,521,000	314,000	3,835,000
Los Angeles	2,190,000	117,000	2,307,000
Maritime	161,000	3,000	164,000
Monterey Bay	722,000	15,000	737,000
Northridge	3,264,000	226,000	3,490,000
Pomona	2,277,000	138,000	2,415,000
Sacramento	2,809,000	97,000	2,906,000
San Bernardino	1,868,000	98,000	1,966,000
San Diego	3,330,000	304,000	3,634,000
San Francisco	2,784,000	59,000	2,843,000
San Jose	2,733,000	171,000	2,904,000
San Luis Obispo	2,059,000	172,000	2,231,000
San Marcos	1,150,000	226,000	1,376,000
Sonoma	955,000	20,000	975,000
Stanislaus	955,000	50,000	1,005,000
<b>University Total</b>	<b>\$43,691,000</b>	<b>\$2,716,000</b>	<b>\$46,407,000</b>

**ATTACHMENT G - Compensation Reference Information**  
**2024-25 Final Budget Allocations**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2023-24 Compensation Cost Increase	University- Funded Portion of Compensation	2023-24 Compensation Allocations	2024-25 Estimated Compensation Cost Increase	University- Funded Portion of Compensation	2024-25 One-Time University- Funded Portion	2024-25 Compensation Allocations
			(Col. 1 + 2)			(Attach. C, Col. 17)	(Sum Col. 4-6)
Bakersfield	\$5,878,000	(\$3,027,000)	\$2,851,000	\$7,201,000	(\$3,716,000)	(\$2,081,000)	\$1,404,000
Channel Islands	4,783,000	(2,463,000)	2,320,000	5,817,000	(3,002,000)	(1,101,000)	1,714,000
Chico	9,115,000	(4,694,000)	4,421,000	11,114,000	(5,735,000)	(2,266,000)	3,113,000
Dominguez Hills	7,979,000	(4,109,000)	3,870,000	9,644,000	(4,977,000)	(1,460,000)	3,207,000
East Bay	7,921,000	(4,079,000)	3,842,000	9,593,000	(4,950,000)	(1,917,000)	2,726,000
Fresno	11,924,000	(6,140,000)	5,784,000	14,444,000	(7,454,000)	(3,744,000)	3,246,000
Fullerton	17,124,000	(8,818,000)	8,306,000	20,805,000	(10,736,000)	(7,440,000)	2,629,000
Humboldt	5,571,000	(2,869,000)	2,702,000	6,834,000	(3,527,000)	(1,474,000)	1,833,000
Long Beach	19,450,000	(10,016,000)	9,434,000	23,435,000	(12,093,000)	(6,358,000)	4,984,000
Los Angeles	11,640,000	(5,994,000)	5,646,000	14,052,000	(7,252,000)	(3,932,000)	2,868,000
Maritime	1,663,000	(856,000)	807,000	2,064,000	(1,065,000)	(387,000)	612,000
Monterey Bay	5,074,000	(2,613,000)	2,461,000	6,166,000	(3,182,000)	(1,340,000)	1,644,000
Northridge	16,821,000	(8,662,000)	8,159,000	20,476,000	(10,566,000)	(6,680,000)	3,230,000
Pomona	12,990,000	(6,689,000)	6,301,000	15,665,000	(8,084,000)	(3,495,000)	4,086,000
Sacramento	14,324,000	(7,376,000)	6,948,000	17,579,000	(9,071,000)	(3,181,000)	5,327,000
San Bernardino	9,489,000	(4,886,000)	4,603,000	11,516,000	(5,943,000)	(4,048,000)	1,525,000
San Diego	20,834,000	(10,728,000)	10,106,000	25,127,000	(12,967,000)	(5,224,000)	6,936,000
San Francisco	14,900,000	(7,672,000)	7,228,000	17,901,000	(9,238,000)	(2,842,000)	5,821,000
San Jose	17,534,000	(9,029,000)	8,505,000	21,174,000	(10,927,000)	(3,901,000)	6,346,000
San Luis Obispo	15,277,000	(7,867,000)	7,410,000	18,435,000	(9,513,000)	(3,567,000)	5,355,000
San Marcos	7,771,000	(4,002,000)	3,769,000	9,396,000	(4,849,000)	(3,889,000)	658,000
Sonoma	5,261,000	(2,709,000)	2,552,000	6,347,000	(3,275,000)	(1,043,000)	2,029,000
Stanislaus	6,011,000	(3,095,000)	2,916,000	7,265,000	(3,749,000)	(1,736,000)	1,780,000
<b>Campus Total</b>	<b>\$249,334,000</b>	<b>(\$128,393,000)</b>	<b>\$120,941,000</b>	<b>\$302,050,000</b>	<b>(\$155,871,000)</b>	<b>(\$73,106,000)</b>	<b>\$73,073,000</b>
Chancellor's Office & Systemwide Programs	5,031,000	(2,591,000)	2,440,000	6,338,000	(3,270,000)	(1,806,000)	1,262,000
Center for California Studies	175,000	(90,000)	85,000	207,000	(107,000)	(88,000)	12,000
<b>CSU System Total</b>	<b>\$254,540,000</b>	<b>(\$131,074,000)</b>	<b>\$123,466,000</b>	<b>\$308,595,000</b>	<b>(\$159,248,000)</b>	<b>(\$75,000,000)</b>	<b>\$74,347,000</b>



**Appendix 4. Enrollment and Student Fee Revenue Worksheet**

FTES	2023-24	2024/25 (projection)
<i>FTES from the Chancellor's Office Budget Memo</i>		
State Funded FTES (Resident) - CO Target	28,818	29,268
Resident FTES - CO Enrollment Goal		29,411
Non-resident FTES	1,143	1,143
<i>Permanently Funded FTES in Academic Affairs</i>		
Resident	27,139.0	27,139.0
Non-resident	1,563.0	1,563.0
From 2017/18 GI2025 funding (hired in 2018/19): 44 FTEF * 20	880.0	880.0
From 2018/19 GI2025 funding (hired in 2019/20): 4 FTEF * 20	80.0	80.0
From 2018/19 GI2025 funding (hired in 2020/21): 30 FTEF * 20	600.0	600.0
From 2019/20 GI2025 funding (hired in 2021/22): 5 FTEF*20	100.0	100.0
From combination of 2019/20 funding and 2021/22 funding (hired in 2022/23): 9 of 13 FTEF*20	180.0	180.0
From 2021/22 funding (hired in 2023/24): 4 of 13 FTEF *20	80.0	80.0
Total Permanently Funded FTES in Academic Affairs	30,622.0	30,622.0
<i>Actual/Projected FTES (projected HC x fx = FTES)</i>		
Resident	28,961.0	29,289.0
Non-resident	1,508.0	1,598.0
Total Actual/Projected FTES	\$ 30,469.0	\$ 30,887.0

HEADCOUNT	2023-24	2024/25 (projection)
Resident (based on CO target)	36,955	37,129
Non-resident	1,917	2,043
Total	38,872	39,172

PROJECTING STUDENT FEE REVENUE	2023-24	2024/25 (projection)
Summer Headcount	7,405	6,878
Tuition Revenue (gross actuals then netted with calculated waivers)	\$ 10,907,667	10,179,440
Average tuition per headcount (Summer)	\$ 1,473	\$ 1,480
Fall Headcount	36,368	36,881
Tuition Revenue (gross actuals then netted with calculated waivers)	\$ 98,973,786	\$ 106,364,804
Average tuition per headcount (Fall)	\$ 2,721	\$ 2,884
Spring Headcount	33,970	34,583
Tuition Revenue (projected using average tuition per headcount)	\$ 92,055,574	\$ 99,356,959
Average tuition per headcount (Spring)	\$ 2,710	\$ 2,873
<b>Total Tuition Revenue Projection</b>	<b>\$ 201,937,027</b>	<b>\$ 215,901,203</b>

<i>Estimating tuition revenue increase due to 6% rate increase:</i>		
Prior year enrollment with 2024/25 tuition rates applied		\$ 213,440,522
Less: Prior year actual revenue		\$ (201,937,027)
<b>Tuition revenue due to 6% rate increase</b>		<b>\$ 11,503,495</b>

<i>Estimating tuition revenue increase due to enrollment growth:</i>		
Tuition increase between 2024/25 and 2023/24		\$ 13,964,176
Less: tuition revenue increase due to 6% rate increase		\$ (11,503,495)
<b>Tuition revenue due to enrollment growth</b>		<b>\$ 2,460,681</b>

<b>Non-Resident Fee Revenue Projection</b>		
Projected FTE	1,508	1,598
Summer Headcount (actual)	257	277
Revenue (gross actuals then netted with calculated waivers)	\$ 468,522	\$ 504,971
Average tuition per headcount (Summer)	\$ 1,823	\$ 1,823
Fall Headcount (actual)	1,831	1,948
Revenue (gross actuals then netted with calculated waivers)	\$ 7,059,345	7,509,540
Average tuition per headcount (Fall)	\$ 3,855	\$ 3,855
Spring Headcount (projected)	1,745	1,860
Revenue (gross actuals then netted with calculated waivers)	\$ 6,539,425	\$ 6,971,280
Average tuition per headcount (Spring)	\$ 3,748	\$ 3,748
<b>Total Non-Resident Revenue</b>	<b>\$ 14,067,292</b>	<b>\$ 14,985,791</b>
Average Non Res per Headcount	\$ 7,338	\$ 7,335
Projected Headcount	1,917	2,043
<b>Non-Resident Revenue Projection</b>	<b>\$ 14,067,292</b>	<b>\$ 14,985,791</b>



**Appendix 4. Enrollment and Student Fee Revenue Worksheet**

<b>PROJECTING CQF REVENUE</b>	<b>2023-24</b>	<b>2024/25 (projection)</b>
Summer Projected Headcount (ExL Matriculated)	0	0
Summer Projected Headcount (State)	7,405	6,878
Fall Projected Headcount	36,368	36,881
Spring Projected Headcount	33,970	34,583
Summer Fee	74	76
Fall Fee	\$ 126	\$ 128
Spring Fee	\$ 126	\$ 128
Summer Revenue	\$ 542,490	\$ 517,501
Fall Revenue Projection (always discount by 99% for waivers)	\$ 4,536,544	\$ 4,673,560
Spring Revenue Projection (always discount by 99% for waivers)	\$ 4,237,418	\$ 4,382,358
Waivers and Provisions		
<b>Total CQF Revenue Projection</b>	<b>\$ 9,316,452</b>	<b>\$ 9,573,419</b>

<b>RETURN OF FUNDING (ONE-TIME) FROM ACADEMIC AFFAIRS DUE TO LOWER ENROLLMENT THAN FUNDED FTES:</b>	<b>2023-24</b>	<b>2024/25 (projection)</b>
Total FTES	30,469	30,887
Permanently Funded FTES in Academic Affairs	30,622	30,622
variance	(153)	265
Less: Summer Annualized FTES <sup>1</sup>	(1,356)	(1,356)
<b>Change in Enrollment FTES</b>	<b>(1,509.0)</b>	<b>(1,091.0)</b>
Equivalent FTEF using 22:1 SFR	<b>(68.6)</b>	<b>(49.6)</b>
Replacement rate	\$ 64,860	\$ 64,860
Change in enrollment expense reduction (one-time)	\$ (4,448,806)	\$ (3,216,466)
10% OE	\$ (444,881)	\$ (321,647)
<b>Total expense reduction due to lower enrollment</b>	<b>\$ (4,893,687)</b>	<b>\$ (3,538,113)</b>

<sup>1</sup> Since summer instructional costs are reimbursed directly from summer revenues and colleges do not carry summer-related costs, summer FTES are excluded from these calculations.



## Appendix 5. Multi-Year Trend of University Reserves for CSU Fund 48501

Area	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17
<b>Central and Divisions</b>								
<i>Academic Affairs</i>								
Central and Support	\$ 27,449,863.65	\$ 28,473,709	\$ 25,100,025	\$ 21,762,996	\$ 23,665,999	\$ 15,189,262	\$ 10,062,101	\$ 14,844,128
Colleges & Departments	\$ 17,509,325.26	\$ 15,726,987	\$ 16,103,444	\$ 15,357,084	\$ 12,514,494	\$ 12,500,028	\$ 13,754,025	\$ 12,193,038
<b>Total for Academic Affairs</b>	<b>\$ 44,959,188.91</b>	<b>\$ 44,200,696</b>	<b>\$ 41,203,468</b>	<b>\$ 37,120,080</b>	<b>\$ 36,180,493</b>	<b>\$ 27,689,290</b>	<b>\$ 23,816,126</b>	<b>\$ 27,037,166</b>
<i>Administration and Finance</i>	\$ 5,884,706.27	\$ 5,437,686	\$ 5,147,635	\$ 4,226,261	\$ 3,485,205	\$ 3,097,889	\$ 4,002,250	\$ 4,497,516
<i>Equity &amp; Compliance</i>	\$ 75,699.56							
<i>Information Technology</i>	\$ 1,387,772.99	\$ 2,120,296	\$ 2,761,200	\$ 2,551,329	\$ 2,487,203	\$ 1,701,755	\$ 1,788,550	\$ 1,562,208
<i>President's Administrative Unit</i>	\$ 122,994.37	\$ 156,038	\$ 182,036	\$ 182,687	\$ 170,490	\$ 119,992	\$ 386,274	\$ 223,757
<i>Diversity &amp; Inclusion</i>	\$ 212,164.06							
<i>Equity &amp; Diversity</i>		\$ 255,534	\$ 414,571	\$ 337,411	\$ 350,288	\$ 285,691		
Student Affairs	\$ 4,077,968.51	\$ 3,185,035	\$ 3,487,405	\$ 2,309,770	\$ 2,177,318	\$ 2,157,552	\$ 3,059,684	\$ 3,115,927
Student Affairs - Designated areas <sup>1</sup>	\$ 2,945,841.77	\$ 2,555,075	\$ 2,318,554	\$ 2,063,579	\$ 1,280,832	\$ 36,989	\$ 265,481	\$ 569,809
University Advancement	\$ 179,209.97	\$ 196,823	\$ 15,340	\$ 10,386	\$ 147,140	\$ 26,621	\$ 234,035	\$ 2,597
<b>Divisional Budget Balances</b>	<b>\$ 59,845,546.41</b>	<b>\$ 58,107,183</b>	<b>\$ 55,530,210</b>	<b>\$ 48,801,504</b>	<b>\$ 46,278,969</b>	<b>\$ 35,115,779</b>	<b>\$ 33,552,400</b>	<b>\$ 37,008,979</b>
<i>Compensation and Benefits</i>	\$ 15,457,944.70	\$ 14,905,064	\$ 11,703,445	\$ 9,301,155	\$ 3,310,667	\$ -	\$ -	\$ 2,385,829
Central University Reserve <sup>3</sup>	\$ 5,751,196.02	\$ 15,571,111	\$ 31,888,451	\$ 3,445,638	\$ 5,653,982	\$ 9,454,639	\$ 14,796,307	\$ 18,505,723
COVID-19 Fund <sup>3</sup>				\$ 7,573,356	\$ 658,521	\$ -	\$ -	\$ -
<b>Central Reserves</b>	<b>\$ 21,209,140.72</b>	<b>\$ 30,476,175</b>	<b>\$ 43,591,896</b>	<b>\$ 20,320,148</b>	<b>\$ 9,623,170</b>	<b>\$ 9,454,639</b>	<b>\$ 14,796,307</b>	<b>\$ 20,891,552</b>
<b>Other 485xx</b>								
Utilities, Risk Management, Postage, Financial Aid	\$ 1,347,942.33	\$ 1,252,265	\$ 2,262,728	\$ 2,553,747	\$ 1,027,343	\$ 527,811	\$ 912,864	\$ 837,670
Campus Construction	\$ 1,392,486.47	\$ 970,164	\$ 616,307	\$ 509,629	\$ 340,041	\$ 3,553	\$ -	\$ 212,860
Augmented Health Services	\$ 126,504.78	\$ 75,283	\$ 52,272	\$ 47,404	\$ 41,455	\$ 49,266	\$ -	\$ 44,950
CSUPERB	\$ 64,987.16	\$ 22,240	\$ 4,921	\$ 24,842	\$ 13,646	\$ 51,115	\$ 17,513	\$ 95,767
COAST	\$ 171,451.09	\$ 98,422	\$ 133,651	\$ 39,306	\$ 20,005	\$ 11,638	\$ 25,545	\$ 12,174
RSCA Awards Program	\$ 125,541.11	\$ 134,898	\$ 94,195	\$ 111,880	\$ 82,337	\$ 76,976	\$ 100,728	\$ 62,118
CMS Pool				\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other 485xx Balances</b>	<b>\$ 3,228,912.94</b>	<b>\$ 2,553,272</b>	<b>\$ 3,164,074</b>	<b>\$ 3,286,808</b>	<b>\$ 1,524,827</b>	<b>\$ 720,359</b>	<b>\$ 1,056,650</b>	<b>\$ 1,265,538</b>
<b>Total GF Reserve Balances for University</b>	<b>\$ 84,283,600.07</b>	<b>\$ 91,136,631</b>	<b>\$ 102,286,181</b>	<b>\$ 72,408,461</b>	<b>\$ 57,426,966</b>	<b>\$ 45,290,777</b>	<b>\$ 49,405,357</b>	<b>\$ 59,166,069</b>
GEN_OPERATING_FUND BBA				\$ 64,835,105	\$ 56,768,444			
				\$ 7,573,355	\$ 658,522			
<sup>1</sup> Designated areas within Student Affairs are the revenue based budgets -- Student Health Center ;Commencement; and Orientation. In addition, \$561,962 (2019/20), \$410,159 (2020/21), \$386,296 (2021/22) and \$309,032 (2022/23) for CO Grants carry-forward								
<sup>2</sup> Transferred to construction fund 48701-99985								
<sup>3</sup> 2021/22: Central Reserves advanced \$7,573,356 in fund 48531 for COVID-19 related expenses; these will be reimbursed from HEERF funds.								
Reserve for Capital Projects <sup>2</sup>	\$ 6,510,000.00	\$ 4,510,000	\$ 525,000	\$ 4,950,000	\$ 4,950,000	\$ 6,500,000	\$ 6,600,000	\$ 6,600,000



Appendix 6. 2024-25 Revenue Projection for Cohort Financial Aid Budget					
Program		Budgeted Revenue (Based on PY Actual)	Actual	Award Percentage	Initial Award Based on Budget/PY Actual
<b>DPT</b>					
Summer (B)	501816	\$ 765,222.00		33.30%	\$ 251,955.79
Fall	501814	765,222.00		33.30%	250,524.23
Spring	501815	756,624.00		33.30%	247,661.09
Provision	501891	-		33.30%	
Waiver (A)	501898	(25,794.00)		33.30%	
<b>Total</b>		<u>\$ 2,261,274.00</u>	<u>\$ -</u>		<u>\$ 750,141.11</u>
<b>EdD</b>					
Summer (B)	501813	\$ 260,436.00		10.00%	\$ 21,204.60
Fall	501811	322,976.00		10.00%	25,039.10
Spring	501812	319,626.00		10.00%	24,704.10
Provision (A)	501882	(7,845.00)		10.00%	
Waiver (A)	501897	(137,325.00)		10.00%	
<b>Total</b>		<u>\$ 757,868.00</u>	<u>\$ -</u>		<u>\$ 70,947.80</u>
<b>MBA</b>					
Summer (B)	501826	\$ 98,334.81		33.00%	\$ 29,425.60
Fall	501201	529,826.00		33.00%	170,305.25
Spring	501825	502,282.00		33.00%	161,215.73
Provision (A)	501827	(3,199.00)		33.30%	-
Waiver (A)	501896	(24,300.00)		33.00%	
<b>Total</b>		<u>\$ 1,102,943.81</u>	<u>\$ -</u>		<u>\$ 360,946.58</u>
<b>AUD</b>					
Summer (B)	501857	\$ 265,356.00		10.00%	\$ 25,515.07
Fall	501855	316,953.00		10.00%	30,674.77
Spring	501856	316,953.00		10.00%	30,674.77
Provision	501892	(2,257.00)		10.00%	
Waiver (A)	501858	(28,359.00)		10.00%	
		<u>\$ 868,646.00</u>	<u>\$ -</u>		<u>\$ 86,864.61</u>
<b>TOTAL</b>		<u>\$ 4,990,731.81</u>	<u>\$ -</u>		<u>\$ 1,268,900.09</u>

Note (A)

Waiver and Provision are estimated based on actual for 2023-24 (as of June's close)

Note (B)

Summer Financial Aid award is calculated based on the prior year's Summer's revenue. For example, the award amount for Summer Semester of FY 2023-24 (May through Aug 2023) will be based on the Summer revenue collected in FY 2022-23 (May through Aug 2022)

CALIFORNIA STATE UNIVERSITY, NORTHRIDGE

GENERAL FUND RISK POOL COSTS



Appendix 7. Risk Pool Budget

Risk Category	Total 23/24 CSUN Payments	Total 24/25 CSUN Payments	Annual Increase (Decrease)	Calculated Payments by Other Funds						Projected GF Payments
				Lottery	Housing	Parking	Extended Learning	TUC	USU	
General, Errors & Omissions Liability	\$ 2,286,873	\$ 2,447,732	\$ 160,859	\$ (49,934)	\$ (34,023)	\$ (12,728)	\$ (128,261)	\$ -	\$ -	\$ 2,222,786
Workers Compensation	\$ 3,073,536	\$ 2,718,605	\$ (354,931)	\$ (1,359)	\$ (180,108)	\$ (159,310)	\$ (42,954)	\$ -	\$ -	\$ 2,334,874
IDL/NDL/UI	\$ 1,548,280	\$ 1,469,714	\$ (78,566)	\$ -	\$ (20,429)	\$ (7,643)	\$ (77,013)	\$ -	\$ -	\$ 1,364,629
Property insurance premium	\$ 2,052,951	\$ 2,481,126	\$ 525,603	\$ -	\$ (372,229)	\$ (208,636)	\$ (78,891)	\$ (12,227)	\$ (177,071)	\$ 1,632,072
Athletic Injury Medical Insurance	\$ 370,396	\$ 336,092	\$ (34,304)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336,092
Washington Mutual Art Insurance Policy	\$ 3,435	\$ 5,000	\$ 1,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
CTVA Film Insurance	\$ 16,709	\$ 142,500	\$ 125,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,500
Club Liability Insurance Program (CLIP)	\$ 13,012	\$ 14,000	\$ 988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
Medical Malpractice (University Counseling)	\$ 36,671	\$ 40,000	\$ 3,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Inland Marine permanent collections and other expenses (est)	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Foreign Travel Insurance Expenses (est)	\$ 50,000	\$ 30,000	\$ (20,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Special Events Insurance (est)	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Risk Pool liability deductible reserve (est)	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Workers Comp Trust reimbursement (est)	\$ (200,000)	\$ (200,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200,000)
<b>Total</b>	<b>\$ 10,031,863</b>	<b>\$ 10,284,769</b>	<b>\$ 350,334</b>	<b>\$ (51,293)</b>	<b>\$ (606,789)</b>	<b>\$ (388,317)</b>	<b>\$ (327,119)</b>	<b>\$ (12,227)</b>	<b>\$ (177,071)</b>	<b>\$ 8,721,953</b>



### Appendix 8. Space Rental Costs

Cost per sq. ft. per month for office space (per DGS Price book) - USU Space | CY | PY | per month  
 \$2.75 | \$2.35

Space	Square Feet	2024-25 Budget	2023-24 Budget	\$ Variance	Class Code
<b>University Student Union (USU) Space (A)</b>					
Office of Student Involvement & Development	6,136	202,488.00	173,035.20	29,452.80	67803
International Exchange Student Center	4,010	132,330.00	113,082.00	19,248.00	67803
<b>Total USU Space Costs</b>	<b>10,146</b>	<b>334,818.00</b>	<b>286,117.20</b>	<b>48,700.80</b>	
<b>The University Corporation (TUC)</b>					
<b>Police Services Building (B)</b>					
Police Services Building - Rent	25,917		760,729	(760,728.54)	67802
Property and Liability Insurance			91,074	(91,074.00)	67802
Earthquake Insurance			47,962	(47,962.00)	67802
Bookstore Building Addition (starting 9/1/16) (C)	7,355	224,948	217,552	7,396.76	67824
<b>Offsite Building - Reseda Properties</b>					
Reseda Building (TUC)	11,050	424,308	409,956	14,352.00	67801
Utilities, Internet & Custodial for Reseda (estimate)		58,329	31,350	26,979.00	67801
<b>Total TUC Space Costs</b>	<b>44,322</b>	<b>707,585.41</b>	<b>1,558,622.19</b>	<b>(851,036.78)</b>	
<b>Grand Total</b>		<b>1,042,403.41</b>	<b>1,844,739.39</b>	<b>(802,335.98)</b>	
Prior year General Fund base budget		1,844,739.39			
<b>Net Change to the General Fund Rent Expense</b>		<b>(802,335.98) (D)</b>			

Note A - Starting in 2024/25, USU's rate includes \$0.36/sq to cover utilities and trash collection charges.

Note B - Lease expired 6/30/2024. Final payment made to TUC in June 2024, as per agreement between CSUN and TUC regarding CSUN's outstanding liability for the Police Services Building.

Note C - Total square footage updated to 7,355 per communication with TUC on 2/15/2024.

Note D - Total budgeted rent expenditures decreased due to the expiration of Police Service Building lease as of 6/30/2024.