



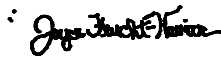
CALIFORNIA  
STATE UNIVERSITY  
NORTHRIDGE


**APPROVAL OF BUDGET**


**COLLEGE OF EXTENDED LEARNING**


**FISCAL YEAR 2024-25**

**The attached budget for fiscal year 2024-25 is hereby approved.**

**Dean of Tseng College:**  **Date:** 06/27/2024  
Joyce Feucht-Haviar

**Provost and VP Academic Affairs:**  **Date:** 06/28/2024  
Meera Komarraju

**VP Administration & Finance/  
Chief Financial Officer:**  **Date:** 06/29/2024  
Colin Donahue

**University President:**  **Date:** 07/09/2024  
Erika Beck

California State University Northridge  
The Tseng College of Extended Learning  
FY 2024-25 Budget

FUNDS 44101 & 44104 & 44105

	FY 23-24	FY 23-24	FY 24-25	FY 23-24	FY 23-24	FY 25-26	FY 26-27	FY 27-28
	Actual/Forecast	Budget	Budget	Actual/Forecast vs. 24-25 Budget (\$)	Actual/Forecast vs. 24-25 Budget (%)	Forecast	Forecast	Forecast
Degree programs credit (Master and Bachelor)	21,379,381	20,618,866	23,695,595	2,316,214	11%	25,354,287	27,129,087	29,028,123
Certificate programs credit	699,138	740,448	837,192	138,054	19%	879,052	923,004	969,154
Certificate programs non-credit	333,790	423,877	405,121	71,331	17%	425,377	446,646	468,978
Special courses/programs non-credit	209,513	261,234	179,835	(29,678)	-11%	185,230	190,787	196,511
Other income	79,550	48,000	80,000	450	1%	84,000	88,200	92,610
<b>CSUN Self-Support Degree, Certificate and Professional Education Programs</b>	<b>22,701,372</b>	<b>22,092,425</b>	<b>25,197,743</b>	<b>2,496,371</b>	<b>11%</b>	<b>26,927,945</b>	<b>28,777,724</b>	<b>30,755,376</b>
Open University (Summer/Fall/Spring)	1,142,133	943,223	1,150,000	7,867	1%	1,207,500	1,267,875	1,331,269
Winter Self-Support	1,089,792	1,107,040	1,110,510	20,718	2%	1,166,036	1,224,337	1,285,554
Summer Self-Support	0	0	0	0	0%	0	0	0
Early Start (Fund 44104)	52,334	80,000	0	(52,334)	-65%	0	0	0
Campus Workshops	32,345	42,000	39,108	6,763	16%	41,063	43,117	45,272
<b>Total University Access Programs</b>	<b>2,316,604</b>	<b>2,172,263</b>	<b>2,299,618</b>	<b>(16,986)</b>	<b>-1%</b>	<b>2,414,599</b>	<b>2,535,329</b>	<b>2,662,095</b>
Student Success Pathway (SSP)/Intensive English Program (IEP)	357,788	585,650	396,175	38,387	7%	408,060	420,302	432,911
Contracted Custom-Designed Programs	227,981	251,012	315,046	87,065	35%	330,798	347,338	364,705
Semester at CSUN (SAC)	785,204	793,500	759,000	(26,204)	-3%	796,950	836,798	878,637
International Education (Oman, Bahrain, UOL Partnerships)	263,869	396,100	691,443	427,574	108%	726,015	762,316	800,432
<b>Total Programs for International Students &amp; Groups</b>	<b>1,634,842</b>	<b>2,026,262</b>	<b>2,161,664</b>	<b>526,822</b>	<b>26%</b>	<b>2,261,824</b>	<b>2,366,754</b>	<b>2,476,685</b>
<b>Subtotal before Credits &amp; Adjustments</b>	<b>26,652,818</b>	<b>26,290,950</b>	<b>29,659,025</b>	<b>3,006,207</b>	<b>11%</b>	<b>31,604,368</b>	<b>33,679,806</b>	<b>35,894,157</b>
ReLAY Institute (Fund 44105)	133,590	100,000	225,000	91,410	91%	225,000	225,000	225,000
Credits & Adjustments (Provision, Refunds, Investment Inc.)	1,312,535	417,684	913,628	(398,907)	-96%	959,309	1,007,275	1,057,639
<b>Total Revenue</b>	<b>28,098,943</b>	<b>26,808,634</b>	<b>30,797,653</b>	<b>2,698,710</b>	<b>10%</b>	<b>32,788,677</b>	<b>34,912,081</b>	<b>37,176,795</b>
Management and Supervisory	1,131,402	1,131,146	1,204,326	72,924	6%	1,264,542	1,327,769	1,394,158
Support Staff Salaries	4,995,598	5,248,597	5,607,321	611,723	12%	5,761,303	6,046,123	6,345,220
Overtime	0	0	0	0	0%	0	-	0
Student Assistant	300,037	451,223	371,938	71,901	24%	371,938	383,096	390,758
Extension/Summer Faculty [instructional pay]	5,834,011	4,206,508	7,252,374	1,418,363	24%	7,614,993	7,995,742	8,395,529
Special Consultants(Extra Pay) [non-instructional pay]	550,934	826,078	922,264	371,330	67%	965,607	1,010,642	1,055,965
<b>Subtotal Payroll</b>	<b>12,811,982</b>	<b>11,863,952</b>	<b>15,358,223</b>	<b>2,546,241</b>	<b>20%</b>	<b>15,978,383</b>	<b>16,763,373</b>	<b>17,581,630</b>
<b>Benefits</b>	<b>4,241,558</b>	<b>4,133,279</b>	<b>4,556,288</b>	<b>314,730</b>	<b>7%</b>	<b>4,692,265</b>	<b>4,832,320</b>	<b>4,976,578</b>
<b>Total Compensation</b>	<b>17,053,540</b>	<b>15,997,231</b>	<b>19,914,511</b>	<b>2,860,971</b>	<b>14%</b>	<b>20,670,648</b>	<b>21,595,693</b>	<b>22,558,208</b>
Supplies and Services	171,354	231,620	307,244	135,890	79%	316,461	322,791	329,246
Misc Financials Expense	246,544	300,000	250,000	3,456	1%	257,500	262,650	267,903
Rentals and Leases	239,684	200,533	212,331	(27,353)	-11%	218,701	223,075	227,536
Repairs and Maintenance	24,000	48,000	48,000	24,000	100%	49,440	50,429	51,437
Postage and Freight	3,767	5,400	4,721	954	25%	4,863	4,960	5,059
Printing	12,872	56,150	22,150	9,278	72%	22,815	23,271	23,736
Advertising and Promo Publ	2,764,976	2,825,896	3,105,032	340,056	12%	3,105,032	3,105,032	3,105,032
Insurance and Litigation	314,800	314,561	330,216	15,416	5%	340,122	346,925	353,863
Subscriptions	12,769	13,119	11,715	(1,054)	-8%	12,066	12,308	12,554
Workshop and Conference Fees	51,798	102,942	54,249	2,451	5%	55,876	56,994	58,134
Contractual Services	1,133,090	1,202,671	970,832	(162,258)	-14%	999,957	1,019,956	1,040,355
State Pro Rata Charges	101,656	101,656	142,760	41,104	40%	147,043	149,984	152,983
Serv Frm Other Funds Agencies	5,310,469	5,933,787	5,212,425	(98,044)	-2%	5,316,674	5,423,007	5,531,467
Other Expenses	431,637	437,643	398,169	(33,468)	-8%	406,132	414,255	422,540
Travel	88,957	146,680	93,327	4,370	5%	95,194	97,097	99,039
Communications	47,192	57,640	47,358	166	0%	48,305	49,271	50,257
Technology	247,867	211,002	215,448	(32,419)	-13%	219,757	224,152	228,635
Equipment	24,602	0	100,000	75,398	306%	0	-	0
Transfers In	(13,000)	0	0	13,000	0%	119,091	121,473	125,901
Transfers Out	1,988,118	2,430,335	1,828,055	(160,063)	-8%	1,864,616	1,901,908	1,939,947
<b>Total Operating</b>	<b>13,203,152</b>	<b>14,619,635</b>	<b>13,354,032</b>	<b>150,880</b>	<b>1%</b>	<b>13,599,645</b>	<b>13,809,538</b>	<b>14,025,626</b>
<b>Total Expenses</b>	<b>30,256,692</b>	<b>30,616,866</b>	<b>33,268,543</b>	<b>3,011,851</b>	<b>10%</b>	<b>34,270,293</b>	<b>35,405,231</b>	<b>36,583,835</b>
<b>Contribution to equity</b>	<b>(2,157,749)</b>	<b>(3,808,232)</b>	<b>(2,470,890)</b>	<b>(313,141)</b>	<b>8%</b>	<b>(1,481,616)</b>	<b>(493,149)</b>	<b>592,960</b>
Transfer to Capital Renewal Fund								
<b>Net Contribution to equity</b>	<b>(2,157,749)</b>	<b>(3,808,232)</b>	<b>(2,470,890)</b>	<b>(313,141)</b>	<b>8%</b>	<b>(1,481,616)</b>	<b>(493,149)</b>	<b>592,960</b>
<b>Reserves (ending balance)</b>								
441-XX Operating Fund (Including Early Start and ReLAY Institute)	25,498,204	23,847,721	23,027,314	(2,470,890)	-10%	21,545,698	21,052,549	21,645,509
443 - Construction/Capital Renewal Fund	20,683,030	20,818,918	20,993,277	310,247	2%	21,303,277	21,613,277	21,923,277
<b>Total 441 + 443 Fund Balance</b>	<b>46,181,234</b>	<b>44,666,639</b>	<b>44,020,591</b>	<b>(2,160,643)</b>	<b>-5%</b>	<b>42,848,975</b>	<b>42,665,826</b>	<b>43,568,786</b>

**THE TSENG COLLEGE BUDGET SUMMARY AND FORECAST**  
**FY 2024-2025**  
**44101**

	FY 23-24 Budget	FY 23-24 Actual/Forecast	FY 24-25 Budget	FY 23-24 Actual/Forecast vs. 24-25 Budget (\$) Fav/Unfav (+/-)	FY 23-24 Actual/Forecast vs. 24-25 Budget (%)	Note
EXL - Special Session Degree	20,618,866	21,379,381	23,695,595	2,316,215	10.8%	a
ExL - Special Session Certs	740,448	699,138	837,192	138,054	19.7%	
EXL - Special Session Contract	2,000	1,120	1,680	560	50.0%	
ExL - Open University	943,223	1,142,133	1,150,000	7,867	0.7%	c
ExL - Spec Sess Arranged\Other	1,107,040	1,089,792	1,110,510	20,718	1.9%	b
ExL - Self-Support Summer	-	-	-	-	0.0%	
ExL - Intersession	-	-	-	-	0.0%	
ExL - Other Non Credit Courses	846,884	567,301	576,010	8,709	1.5%	c
ExL - Other non Credit Cntrcts	291,012	259,206	352,474	93,268	36.0%	e
ExL - CEU Certificate	423,877	333,790	405,121	71,331	21.4%	
ExL - Semester at CSUN	793,500	785,204	759,000	(26,204)	-3.3%	f
EXL Extension Provision	(200,000)	-	-	-	0.0%	
Interest from SMIF	-	-	-	-	0.0%	
External Investment Income	406,684	632,467	632,467	0	0.0%	g
ExL - Other Income	607,100	943,937	972,603	28,666	3.0%	h
Revenue Others - Main Campus	48,000	79,550	80,000	450	0.6%	
Prior Year Revenue Adjustment	-	-	-	-	0.0%	
<b>Revenues</b>	<b>26,628,634</b>	<b>27,913,018</b>	<b>30,572,653</b>	<b>2,659,634</b>	<b>9.5%</b>	
Management and Supervisory	1,131,146	1,131,402	1,204,326	72,924	6.4%	i
Support Staff Salaries	5,248,597	4,995,598	5,447,826	452,228	9.1%	j
Overtime	-	-	-	-	0.0%	
Student Assistant	451,623	300,037	371,938	71,901	24.0%	
Extension/Summer Faculty	4,157,908	5,808,552	7,252,374	1,443,821	24.9%	k
Special Consultants(Extra Pay)	784,311	511,023	880,497	369,474	72.3%	l
<b>Salaries</b>	<b>11,773,585</b>	<b>12,746,612</b>	<b>15,156,960</b>	<b>2,410,349</b>	<b>18.9%</b>	
<b>Benefits</b>	<b>4,130,929</b>	<b>4,240,596</b>	<b>4,532,550</b>	<b>291,954</b>	<b>6.9%</b>	
Supplies and Services	231,620	171,354	307,244	135,891	79.3%	o
Misc Financials Expense	300,000	246,544	250,000	3,456	1.4%	
Rentals and Leases	200,533	239,684	212,331	(27,353)	-11.4%	
Repairs and Maintenance	48,000	24,000	48,000	24,000	100.0%	
Postage and Freight	5,400	3,767	4,721	954	25.3%	
Printing	56,150	12,872	22,150	9,277	72.1%	
Advertising and Promo Publ	2,825,896	2,764,976	3,105,032	340,056	12.3%	m
Insurance and Litigation	314,561	314,800	330,216	15,416	4.9%	
Subscriptions	13,119	12,769	11,715	(1,054)	-8.3%	
Workshop and Conference Fees	102,942	51,549	54,249	2,700	5.2%	
Contractual Services	1,202,671	1,133,090	970,832	(162,258)	-14.3%	n
State Pro Rata Charges	101,656	101,656	142,760	41,104	40.4%	
Serv Frm Other Funds Agencies	5,927,787	5,310,469	5,212,425	(98,043)	-1.8%	
Other Expenses	437,643	430,105	398,169	(31,936)	-7.4%	
Travel	146,680	88,957	93,327	4,370	4.9%	
Communications	57,640	47,192	47,358	166	0.4%	
Technology	211,002	247,867	215,448	(32,419)	-13.1%	n
Equipment	-	24,602	100,000	75,398	306.5%	p
Transfers In	-	-	-	-	0.0%	
Transfers Out	2,425,335	1,975,118	1,828,055	(147,063)	-7.4%	
<b>Operating Expenses</b>	<b>14,608,637</b>	<b>13,201,370</b>	<b>13,354,032</b>	<b>152,662</b>	<b>1.2%</b>	
<b>Total Expenditures</b>	<b>30,513,151</b>	<b>30,188,578</b>	<b>33,043,542</b>	<b>2,854,964</b>	<b>9.5%</b>	
<b>Net Revenue</b>	<b>(3,884,517)</b>	<b>(2,275,560)</b>	<b>(2,470,890)</b>	<b>(195,330)</b>	<b>8.6%</b>	
<b>Beginning Fund Balance</b>	27,464,484	27,464,484	25,188,924			
<b>Change in Fund Balance</b>	(3,884,517)	(2,275,560)	(2,470,890)			
<b>Ending Fund Balance</b>	<b>23,579,967</b>	<b>25,188,924</b>	<b>22,718,035</b>			

**THE TSENG COLLEGE BUDGET SUMMARY AND FORECAST**  
**FY 2024-2025**  
**44104**

	FY 23-24 Budget	FY 23-24 Actual/Forecast	FY 24-25 Budget	FY 23-24 Actual/Forecast vs. 24-25 Budget (\$) Fav/Unfav (+/-)	FY 23-24 Actual/Forecast vs. 24-25 Budget (%)	Note
ExL - Intersession	80,000	52,334	-	-	-	
<b>Revenues</b>	<b>80,000</b>	<b>52,334</b>	-	-	<b>0.0%</b>	
Extension/Summer Faculty	48,600	25,459	-	(25,459)	-100%	
<b>Salaries</b>	<b>48,600</b>	<b>25,459</b>	-	<b>(25,459)</b>	<b>-100.0%</b>	
<b>Benefits</b>	<b>1,264</b>	<b>369</b>	-	<b>(369)</b>	<b>-100.0%</b>	
Serv Frm Other Funds Agencies	6,000	-	-	-	-	
Other Expenses	-	1,532	-	(1,532)	(1,532)	
Transfers In	-	(13,000)	-	13,000	0.0%	
Transfers Out	5,000	13,000	-	(13,000)	0.0%	
<b>Operating Expenses</b>	<b>11,000</b>	<b>1,532</b>	-	<b>(1,532)</b>	<b>-100.0%</b>	
<b>Total Expenditures</b>	<b>60,864</b>	<b>27,360</b>	-	<b>(27,360)</b>	<b>-100.0%</b>	
<b>Net Revenue</b>	<b>19,136</b>	<b>24,974</b>	-	<b>(24,974)</b>	<b>-100.0%</b>	
<b>Beginning Fund Balance</b>	<b>31,994</b>	<b>31,994</b>	<b>56,968</b>			
<b>Change in Fund Balance</b>	<b>19,136</b>	<b>24,974</b>	-			
<b>Ending Fund Balance</b>	<b>51,130</b>	<b>56,968</b>	<b>56,968</b>			

**THE TSENG COLLEGE BUDGET SUMMARY AND FORECAST**  
**FY 2024-2025**  
**44105**

	FY 23-24 Budget	FY 23-24 Actual/Forecast	FY 24-25 Budget	FY 23-24 Actual/Forecast vs. 24-25 Budget (\$) Fav/Unfav (+/-)	FY 23-24 Actual/Forecast vs. 24-25 Budget (%)	Note
ExL - Other Income	100,000	133,590	225,000	91,410	68.4%	h
<b>Revenues</b>	<b>100,000</b>	<b>133,590</b>	<b>225,000</b>	<b>91,410</b>	<b>68.4%</b>	
Support Staff Salaries	-	-	159,495	159,495	-	j
Special Consultants(Extra Pay)	41,767	39,911	41,767	1,856	4.7%	i
<b>Salaries</b>	<b>41,767</b>	<b>39,911</b>	<b>201,262</b>	<b>161,351</b>	<b>404.3%</b>	
<b>Benefits</b>	<b>1,086</b>	<b>593</b>	<b>23,738</b>	<b>23,145</b>	<b>3903.0%</b>	
Workshop and Conference Fees	-	249	-	(249)	-100.0%	
<b>Operating Expenses</b>	<b>-</b>	<b>249</b>	<b>-</b>	<b>(249)</b>	<b>-100.0%</b>	
<b>Total Expenditures</b>	<b>42,853</b>	<b>40,753</b>	<b>225,000</b>	<b>184,247</b>	<b>452.1%</b>	
<b>Net Revenue</b>	<b>57,147</b>	<b>92,837</b>	<b>-</b>	<b>(92,837)</b>	<b>-100.0%</b>	
<b>Beginning Fund Balance</b>	<b>159,474</b>	<b>159,747</b>	<b>252,584</b>			
<b>Change in Fund Balance</b>	<b>57,147</b>	<b>92,837</b>	<b>-</b>			
<b>Ending Fund Balance</b>	<b>216,621</b>	<b>252,584</b>	<b>252,584</b>			

**THE TSENG COLLEGE BUDGET SUMMARY AND FORECAST**

**FY 2024-2025**

**44301**

	FY 23-24 Budget	FY 23-24 Actual	FY 24-25 Budget	FY 23-24 Actual/Forecast vs. 24-25 Budget (\$) Fav/Unfav (+/-)	FY 23-24 Actual/Forecast vs. 24-25 Budget (%)	Comments
<b>Revenues</b>	<b>406,684</b>	<b>270,796</b>	<b>310,247</b>	<b>39,451</b>	<b>14.57%</b>	
508 - Revenue from Investments	406,684	270,796	310,247	39,451	14.57%	
508802 - External Investment Income	406,684	270,796	310,247	39,451	14.57%	
<b>Total Revenues</b>	<b>406,684</b>	<b>270,796</b>	<b>310,247</b>	<b>39,451</b>	<b>14.57%</b>	
Expenses	-	-	-	-	0.00%	
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	
<b>Net Revenue</b>	<b>406,684</b>	<b>270,796</b>	<b>310,247</b>	<b>39,451</b>	<b>14.57%</b>	
<b>Beginning Fund Balance</b>	<b>20,412,234</b>	<b>20,683,030</b>	<b>20,953,826</b>			
<b>Change in Fund Balance</b>	<b>406,684</b>	<b>270,796</b>	<b>310,247</b>			
<b>Ending Fund Balance</b>	<b>20,818,918</b>	<b>20,953,826</b>	<b>21,264,073</b>			