

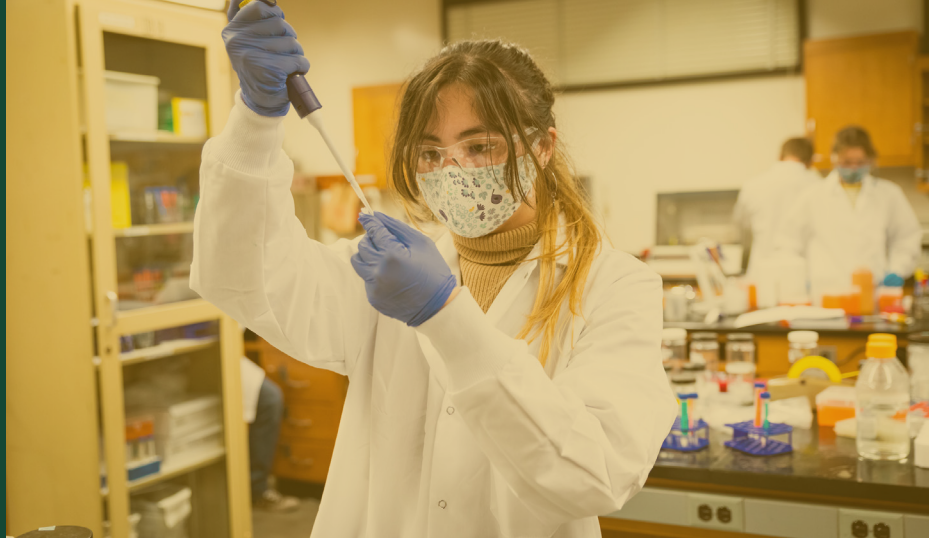


CAL POLY

UNIVERSITY

BUDGET

2021-2022





## Executive Summary

I am pleased to present the Cal Poly University Fiscal Year 2021-22 Budget Plan. The annual budget serves as a financial plan and operational guide that reflects the policies, goals, and priorities of the University. Central to this process is Cal Poly's distinctive Learn by Doing approach, in which we provide students with daily opportunities to apply classroom theory to real-world problems in the context of a comprehensive polytechnic education, grounded in the arts, sciences, and technology. This plan maintains our continued commitment to putting safety first; prioritizing student success; and becoming a more diverse and inclusive campus.

This budget was prepared with a renewed optimism for the upcoming year. With the effective roll out of the COVID-19 vaccines and appropriate safety measures we are now prepared to welcome students to campus this Fall and transition from a virtual learning environment to in-person instruction. This will also include the return of a majority of faculty and staff, some of which have not been on campus since March of 2020.

A fully populated campus is particularly noticeable in the Cal Poly Corporation, Housing, and Parking budgets. For the first time since the Spring of 2020, these areas are anticipated to end the year in a cost neutral or positive financial position.

The financial impacts as the result of the COVID-19 pandemic continue to be extremely difficult to navigate. COVID related monitoring, testing, isolation/quarantine, personal protective equipment (PPE), sanitation and facility modifications continue to be required. The University has fully utilized the federal stimulus funding provided to mitigate the financial impacts of the pandemic and additional federal stimulus funds are unlikely.

However, as in the prior year, challenging times creates new ways of doing things and new opportunities. With employees returning to the workplace, many for the first time, they may have discovered that "business as usual" may have changed due to the ongoing pandemic. Not only have many work areas been altered, but some changes may also be long term, even with vaccines widely available. In addition, the campus continues to work toward identifying potential cost savings and efficiencies. This includes accelerating efforts to modernize, optimize and centralize administrative functions, such as the recent campus wide centralization of information technology services that was accomplished in 2021-22 and the combining of Academic Personnel and Human Resources departments into one standalone division, both of which are reflected in this budget document.

## General Operating Budget Overview

On July 12, 2021 Governor Newsom signed the 2021 Budget Act, a \$262.6 billion spending plan that included the allocation of a \$75 billion surplus, the largest surplus in state history. As part of this spending plan, the California State University (CSU) funding was increased by \$550.1 million (15% increase) which included the full restoration of the \$299 million base budget reduction from the prior year.

It is important to note that Cal Poly’s Operating Budget is supported financially by two main revenue streams: 1) annual state appropriation, allocated by the CSU, which makes up approximately 40% of our budget, and 2) student tuition and fees. The state appropriation is a recurring or ongoing commitment and student tuition and fees are collected every year, but vary depending on student enrollment.

As part of the CSU budget allocation, Cal Poly received an increase of \$20.6 million in permanent state appropriation funding. While this increase is a very welcome development, it is not sufficient to cover all of the campus’s financial needs. The additional funding assisted in addressing the campus’ structural budget deficit of \$18.1 million, however, it provided little additional funding for ongoing mandatory cost increases and strategic initiatives. Following is a summary of the Fiscal Year (FY) base budget allocations for both the CSU and Cal Poly:

*Table 1: Budget Summary*

<b>FY 2021-22 Base Budget Incremental Allocation Summary (\$ millions)</b>		
<b>Allocation Type</b>	<b>CSU</b>	<b>Cal Poly</b>
Systemwide Priorities	(\$43.1)	(\$7.1)
Mandatory Costs (Health, Retirement, Minimum Wage)	\$23.8	\$1.4
Operations & Maintenance of New Facilities	\$15.2	\$3.2
Employee Compensation	\$45.1	\$0.05
AB 1460 Ethics Studies	\$16.3	\$0.8
Restoration of 2020-21 General Fund Reduction	\$299.0	\$20.6
Graduation Initiative 2025	\$150.0	\$2.2
Other Program Adjustments	\$43.8	-
2021-22 State University Grant (SUG) 5% Redistribution	-	(\$0.6)
<b>2021-22 Base Allocations</b>	<b>\$550.1</b>	<b>\$20.6</b>

Source-Coded Memo B 2021-02

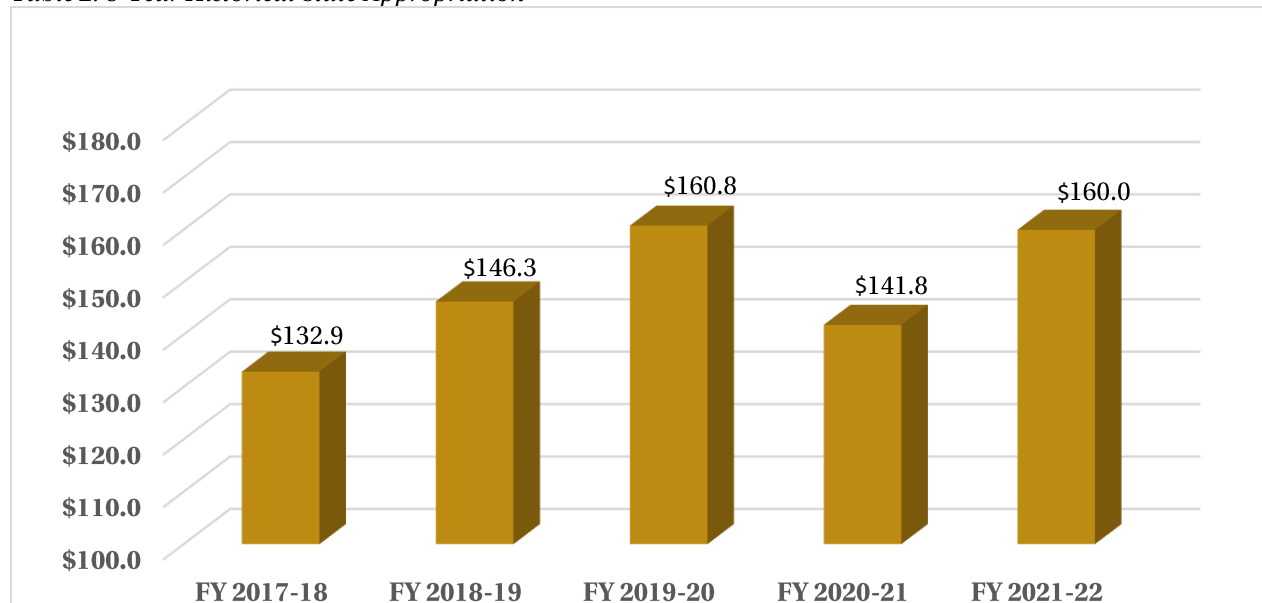
As shown above in Table 1, although the Chancellor’s Office (CO) restored the 2020-21 budget reduction to the campus, they also reduced the campus allocation by \$7.1 million for systemwide priorities. Systemwide priorities are defined by the CO as funds that may be allocated to campuses for various efforts and initiatives that will foster greater student success. Some potential areas of investment would be efforts to eliminate equity gaps in degree completion, additional strategies to improve graduation rates, student technology initiatives and other emerging issues. This reduction was not anticipated and this late development occurred after campus budget planning had been completed. Thus, while we had projected a break-even budget, this reduction places the campus in structural budget deficit.

It is important to note that we continue to engage the CO in discussions regarding the CSU funding allocation model. The CSU funding model, in recent years, has intentionally favored campuses with high Pell Grant eligible populations. This is intended to assist campuses in closing the performance gap. However, this allocation strategy, coupled with a steady decline in the campus State University Grant (SUG) allocation, has had a negative financial impact to our campus.



It should be noted that the 2020-21 state funding allocation is slightly lower than the amount Cal Poly received in fiscal year 2019-20 (as shown in Table 2).

Table 2: 5-Year Historical State Appropriation



The lower than anticipated state funding resulted in a \$6.8 million budget deficit for Cal Poly. The University addressed the current year projected deficit through a combination of permanent base budget reductions of \$3.1 million and utilization of one-time funds and reserves of \$3.7 million.

The portion of the deficit addressed by the use of reserves and one-time funds remains an ongoing structural deficit going into the 2022-23 year. The university will need to continue to rely on its reserves and other budgetary controls to mitigate this deficit.

Table 3: Cal Poly Budget Plan

<b>Cal Poly General Fund Budget Plan Fiscal Year 2021-22 (\$ millions)</b>	
<b>Sources:</b>	<b>Base Budget</b>
State Budget Allocation	\$160.0
Tuition and Fees	\$233.2
<b>Total Sources</b>	<b>\$393.1</b>
<b>Uses:</b>	
General Campus Allocations	\$348.5
Campus Based Scholarships	\$23.9
Centrally Managed/Mandatory Costs	\$21.9
<b>Total Uses</b>	<b>\$394.3</b>
Net Operating Budget Surplus/(Deficit)	(\$1.2)
Budgeted Contributions to Reserves	\$2.5
<b>Net Budget Surplus/(Deficit) after Reserves</b>	<b>(\$3.7)</b>



The State Budget Act also included one-time funding in the amount of \$976.3 million for operations, facilities and infrastructure, and legislative priorities. In addition, the CSU budget included the final allocation of \$44.4 million from the one-time enrollment funding per the Budget Act of 2018. At the time of this report, the Chancellor’s Office (CO) had only distributed the amounts allocated for operations (\$67 million) and the enrollment funding (\$44.4 million) for a total of \$111.4 million. The remaining funds will be allocated at a later date.

Table 4: One-time Allocation

<b>FY 2021-22 One-Time Allocation Summary (\$ millions)</b>		
<b>Allocation Type</b>	<b>CSU</b>	<b>Cal Poly*</b>
Operations	\$67.0	\$0.9
Facilities and Infrastructure	\$898.0	-
Legislative Priorities	\$2.2	-
<b>2021-22 Allocation</b>	<b>\$976.3</b>	<b>\$0.9</b>
Enrollment Funding per Budget Act of 2018	\$44.4	\$1.3
<b>Total Allocation</b>	<b>\$1,020.7</b>	<b>\$2.2</b>

Source-Coded Memo B 2021-03

## Enterprise and Auxiliary Enterprises

Cal Poly’s enterprise (self-support functions such as housing and parking) and auxiliary functions (such as the Cal Poly Corporation) are separate from and not financed by state appropriations or tuition. Rather, they are supported by revenues, such as room fees, meal plans, parking and retail sales. These operations were severely impacted by the pandemic.

After two years of significant losses in which the Cal Poly Corporation (CPC) was forced to furlough and/or lay off employees and find other resources to enable them to meet its debt service payments and pay for other day-to-day operational costs, the 2021-22 budget outlook is projected to be much brighter. With a significant student, faculty, and staff presence anticipated on campus, the CPC budgets for Campus Dining and Conference & Event Planning are projected to end the year with a surplus.

University Housing (UH) incurred a net deficit of \$14.5 million in 2019-20 and \$18.4 million in 2020-21 for a total of \$32.9 million. This deficit was covered through a combination of reserves and a loan from the University. The loan is scheduled to be fully repaid by UH over a ten-year period as it returns to normal occupancy levels. The UH budget for 2021-22 is balanced and includes a transfer of \$1 million to the yak?it?ut?u construction project fund to close out that project and a small contribution to reserves.

University Parking was also hard hit by the COVID-19 pandemic in the previous two years. With the decrease of students and staff on campus, parking revenues declined to their lowest levels on record. With a combination of reserves and federal stimulus funding, University Parking was able to address the combined two-year deficit of approximately \$4 million. The financial outlook for the 2021-22 year has greatly improved from the prior years and includes the implementation of an increase in parking fees and fines phased in over three years, beginning in FY2021/22.

## Summary

Cal Poly is known as a campus that is innovative and forward-thinking and was built on the philosophy and practice of “Learn by Doing” in which students acquire knowledge through a hands-on approach. In order to negotiate these tough economic times, this budget continues to support and build on those concepts by prioritizing funding the core services of the University and addresses ongoing deferred maintenance across the campus.

Consistent with the goal to increase transparency, this budget document has been structured to provide a better representation of the University’s funding sources (revenues) and uses (expenditures). This includes the increased focus on budgeting significant funds on campus, as well as including a greater level of detail. For further information or questions, please also refer to the Financial Transparency site:

<https://afd.calpoly.edu/budget/financial-transparency>.

I would like to express my deep appreciation to those who worked together to complete the 2021-22 Operating Budget plan and prepare this budget document. The hard work, dedication, and collaboration of Cal Poly leadership and staff during this unprecedented time is remarkable and greatly appreciated.

Sincerely,



Cynthia Vizcaino Villa  
Senior Vice President  
Administration and Finance  
California Polytechnic State University

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## University Budget Summary

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
<b>Operating Budget Summary</b>				
General Operating Fund <sup>1</sup>	\$ 385,626,354	\$ 357,546,906	\$ 396,835,139	2.9%
Cost Recovery Funds	26,576,107	27,100,482	31,546,925	18.7%
Other Operating Funds	10,478,801	5,499,512	10,478,801	0.0%
Enterprise (Self-Support) Funds	89,930,524	95,378,988	120,377,947	33.9%
Other Selected Funds (IRA & Lottery)	11,136,885	8,520,688	13,228,657	18.8%
<b>Total Operating Funds</b>	<b>523,748,670</b>	<b>494,046,576</b>	<b>572,467,469</b>	<b>9.3%</b>
<b>Other University Funding</b>				
Capital Funds	139,381,274	77,221,204	64,856,161	(53.5%)
Auxiliary (External Enterprise) <sup>2</sup>	56,411,592	50,607,375	49,685,003	(11.9%)
<b>Total Other University Funds</b>	<b>195,792,866</b>	<b>127,828,579</b>	<b>114,541,164</b>	<b>(41.5%)</b>
<b>Total Funds</b>	<b>\$ 719,541,536</b>	<b>\$ 621,875,155</b>	<b>\$ 687,008,633</b>	<b>(4.5%)</b>

<sup>1</sup>Roll forward balances were shown in FY2020-21 but removed for clarity in FY2021-22 Budget Book

<sup>2</sup>External Enterprises are Associated Students (ASI), Cal Poly Corporation (CPC), Cal Poly Foundation and Performing Arts Center (PAC)



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**CAL POLY**

# General Operating

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## GENERAL OPERATING SUMMARY

Cal Poly's general operating sources increased by approximately \$25.6 million or 7% for Fiscal Year (FY) 2021-22. The majority of this increase was state appropriations in the amount of \$18.1 million and the cohort-based fee increases for CPOF and Health Services (\$4.9M and \$1.9M respectively).

As background, on June 29, 2020 Governor Newsom signed the 2020 Budget Act, a \$202.1 billion spending plan that addressed a projected \$54.3 billion state budget shortfall caused by COVID-19. As part of this reduced spending plan, the California State University (CSU) FY 2020-21 funding was cut by \$299 million (7.4%). The impact of the CSU budget reduction to Cal Poly was a \$20.6 million (13%) decrease in state funding.

On July 12, 2021 Governor Newsom signed the 2021 Budget Act, a \$262.6 billion spending plan that included an increase in CSU funding of \$550.1 million (15% increase) and included the full restoration of the \$299 million base budget reduction from the prior year. The 2021-22 CSU budget allocation to Cal Poly included the restoration of \$20.6 million in permanent state appropriation funding.

This year's increase in state appropriations was not sufficient to cover the annual increases in mandatory costs such as health insurance, retirement, and insurance. The combined impact of the increase in state funding appropriation, offset by the increases in mandatory costs and prior year structural deficit of \$18.1 million, resulted in a projected budget deficit in FY 2021-22 of \$6.8 million. Overall, this represents 1.7% of the university's operating budget. In order to solve for this deficit, base budget reductions were implemented in the amount of \$3.1 million. The remaining budget gap of \$3.7 million will be addressed through a combination of anticipated one-time savings and use of reserves.

Key refinements in this budget are worthy of highlighting. In an effort to continue to optimize, modernize and centralize our campus functions this budget includes one new division (Academic Personnel) and the campus wide centralization of another division (Information Technology Services). The newly established division of University Personnel was created by combining Academic Personnel and Human Resources. These areas were previously reflected within Academic Affairs and Administration & Finance respectively. In addition, while the Information Technology Services (ITS) division was already in place, this budget includes the centralization of all ITS personnel and functions into one division. This resulted in a reduction in most if not all of the campus division budgets with an offsetting increase to the ITS budget. It is anticipated that these centralization efforts will provide greater efficiencies and better coordination across the campus.

Notable components of this budget include the following:

- Cal Poly's budgeted enrollment changed from 17,332 resident/3,449 non-resident FTE to 17,127 resident/3,470 non-resident FTE.



- Additional funding allocated from the state included the following initiatives:
  - Graduation Initiative 2025 (GI25) - \$677,000
  - Operations & Maintenance of New Facilities - \$3.2 million
  - AB 1460 Ethnic Studies - \$765,000
  - One-time enrollment funding - \$1.3 million
- This budget includes \$1.5 million allocated for technology centralization and modernization. In addition, \$336,000 was allocated to ITS to support the university data infrastructure cloud platform.
- The Student Affairs budget shows the operational effect of year 4 of the implementation of the cohort-based Health Services Fee increase (\$1.5 million year over year net increase in Campus Health and Wellbeing), as well as increased support of Diversity Equity and Inclusivity Efforts funded from CPOF (\$410,000). Additionally, the budget displays a significant year over year decrease of \$1.8 million in their Student Academic Services department. This is due to an interdivisional reorganization and these funds were reallocated to new departments within Student Affairs.
- Campus mandatory cost increases include:
  - Employee benefits - \$1.6 million
  - Risk/Insurance - \$1.1 million
- Campus Based Fee revenue & allocation increases include:
  - College Based Fee - \$648,000
  - Student Success Fee - \$641,000
  - Cal Poly Plan - \$173,000
- The Cal Poly Opportunity Fee (CPOF) is in its third year. For FY 2021-22, this includes funding 676 new students (1,400 total Cal Poly Scholars). The funding allocations are as follows:
  - Financial Aid - \$5.7 million
  - Student support - \$2.8 million
  - Tenure track faculty support - \$2.8 million

Additionally, this is the first year that Cal Poly will have to pay an assessment on the CPOF revenue (5% for FY21-22, 10% in FY 22-23, and 15% in FY23-24 and onward). To that end, we have been increasing the base budget (\$500,000 increase to \$1.25



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million this year) and are planning on one-time savings of \$682,000 to support the deficit.

- Summary schedules on specific fees can be found in the “Other Selected Funds and Budgets” section in this book.
- Campus Debt – the FY 2021-22 budget includes budget allocations for debt service and other future obligations:
  - Construction continues on the William and Linda Frost Center for Research and Innovation. This project is funded through a combination of donations, the CSU, and the campus. Campus funding is supported through bond financing, with the first payment due this fiscal year.
  - Senate Bill 84 (SB84) authorized the State to borrow \$6 billion from a State cash account and make a one-time supplemental pension payment to CalPERS to reduce unfunded pension liabilities. For FY 2021-22, Cal Poly was obligated to make the annual payment of \$1.1 million and an additional one-time “catch-up” payment \$1.7 million for a total of \$2.8 million. This loan repayment is expected through FY 2025-26.



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**CAL POLY**

# Budget Allocation by Account Category



## General Operating Fund Sources and Uses Summary Base Budget by Account Category

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Base Budget	Actuals	Base Budget	%
Sources				
State General Fund Appropriation	\$ 141,830,000	\$ 139,353,000	\$ 159,965,000	12.8%
Category I Fees				
State University Fee (Tuition)	120,046,000	119,746,601	119,028,000	(0.8%)
Non-resident Tuition	40,322,000	39,310,585	40,497,000	0.4%
Application Fee	2,185,000	2,951,300	2,185,000	0.0%
Category II Fees				
Cal Poly Plan: Academic Fee Revenue	5,181,000	5,259,901	5,354,000	3.3%
Professional Grad Fee	170,000	311,760	170,000	0.0%
College Based Fee	20,014,000	20,192,763	20,662,000	3.2%
Health Services Fee	12,115,000	12,791,676	14,051,000	16.0%
Student Success Fee	18,954,000	19,245,557	19,595,000	3.4%
Cal Poly Opportunity Fee	6,425,000	6,158,443	11,348,000	76.6%
Other Campus Receipts and Sources				
Other Campus Receipts and Sources <sup>1</sup>	267,400	24,082,282	267,400	0.0%
<b>Total Sources</b>	<b>\$ 367,509,400</b>	<b>\$ 389,403,867</b>	<b>\$ 393,122,400</b>	<b>7.0%</b>

<sup>1</sup>Other campus receipts and sources include transcript fees, library fines, late registration and interest.

In FY 2020-21 the university received one-time COVID-19 related funding from the Higher Education Emergency Relief Fund (HEERF).



## General Operating Fund Sources and Uses Summary Base Budget by Account Category

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Base Budget	Actuals	Base Budget	%
Uses				
Salaries				
Academic	\$ 98,913,250	\$ 97,353,676	\$ 101,040,670	2.2%
Management & Supervisory	36,955,321	35,931,420	37,251,042	0.8%
Support Staff	58,918,091	54,669,352	59,042,837	0.2%
Other Salary & Wages <sup>1</sup>	1,576,353	4,287,971	1,456,156	(7.6%)
Student Assistant	5,539,291	5,314,563	6,120,678	10.5%
<b>Total Salaries</b>	<b>201,902,306</b>	<b>197,556,982</b>	<b>204,911,383</b>	<b>1.5%</b>
Benefits				
Benefits	104,927,553	100,592,933	108,301,617	3.2%
<b>Total Benefits</b>	<b>104,927,553</b>	<b>100,592,933</b>	<b>108,301,617</b>	<b>3.2%</b>
Operating Expenses				
Utilities	7,166,595	5,227,868	8,267,605	15.4%
Travel	643,566	60,786	909,477	41.3%
Contractual services	2,325,776	3,140,377	2,007,808	(13.7%)
Services from Other Funds/Agencies	1,080,246	1,409,096	1,372,641	27.1%
Other <sup>2</sup>	45,075,814	21,296,903	44,596,277	(1.1%)
Financial Aid	21,270,326	20,979,986	24,343,331	14.4%
Transfers Out	1,234,173	7,281,977	2,125,000	72.2%
<b>Total Operating Expenses</b>	<b>78,796,495</b>	<b>59,396,991</b>	<b>83,622,139</b>	<b>6.1%</b>
<b>Total Uses</b>	<b>\$ 385,626,354</b>	<b>\$ 357,546,906</b>	<b>\$ 396,835,139</b>	<b>2.9%</b>
<b>Surplus/(Deficit) <sup>3</sup></b>	<b>\$ (18,116,954)</b>	<b>\$ 31,856,961</b>	<b>\$ (3,712,739)</b>	<b>(79.5%)</b>

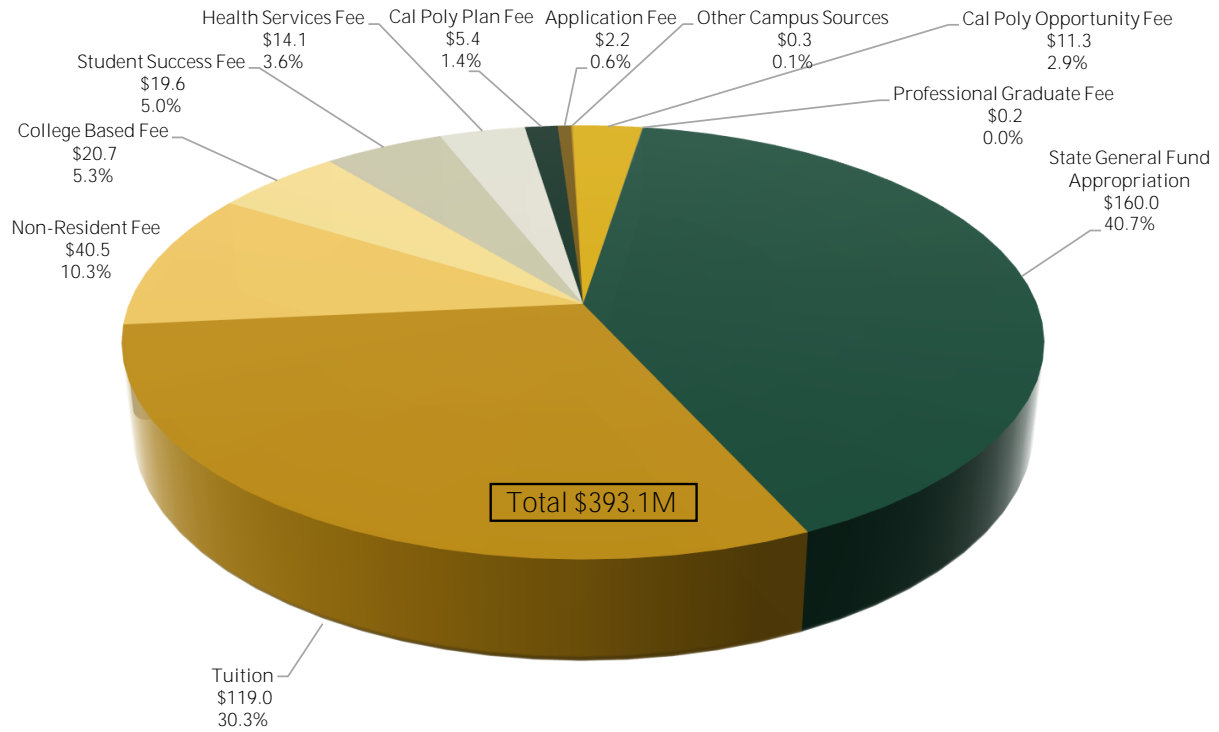
<sup>1</sup> Other Salaries & Wages include shift differential, overtime premium, stipends and vacation payouts

<sup>2</sup> Other expenses include supplies, technology licenses & maintenance, insurance and other miscellaneous costs

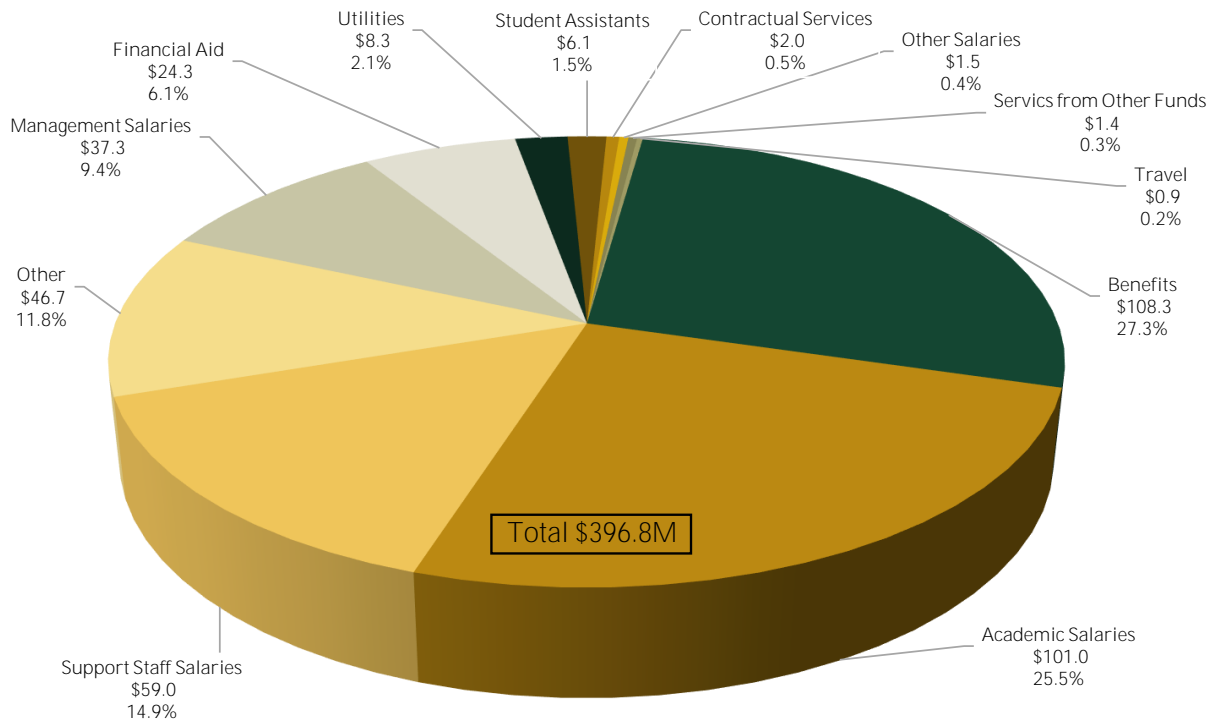
<sup>3</sup> Budget plan includes the use of reserves to cover deficit balances in the current year

# GENERAL OPERATING FUND BUDGET SUMMARY (\$ MILLIONS)

## SOURCES BY FUNDING SOURCE



## USES BY ACCOUNT CATEGORY





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# Year over Year Base Allocation by Division





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## General Operating Fund Change in Base Allocation by Division

	FY 2020-21	FY 2021-22	YoY Change Inc/(Dec)	%
<b>Sources</b>				
State General Fund Appropriation	\$ 141,830,000	\$ 159,965,000	\$ 18,135,000	12.8%
Subtotal	141,830,000	159,965,000	18,135,000	12.8%
<b>Category I Fees</b>				
State University Fee (Tuition)	120,046,000	119,028,000	(1,018,000)	(0.8%)
Non-resident Tuition	40,322,000	40,497,000	175,000	0.4%
Application Fee	2,185,000	2,185,000	-	0.0%
<b>Category II Fees</b>				
Cal Poly Plan Fee Revenue	5,181,000	5,354,000	173,000	3.3%
Professional Grad Fee	170,000	170,000	-	0.0%
College Based Fee	20,014,000	20,662,000	648,000	3.2%
Health Services Fee	12,115,000	14,051,000	1,936,000	16.0%
Student Success Fee	18,954,000	19,595,000	641,000	3.4%
Cal Poly Opportunity Fee	6,425,000	11,348,000	4,923,000	76.6%
<b>Other Campus Receipts and Sources</b>				
Other Campus Receipts and Sources	267,400	267,400	-	0.0%
Subtotal	225,679,400	233,157,400	7,478,000	3.3%
<b>Total Sources</b>	<b>\$ 367,509,400</b>	<b>\$ 393,122,400</b>	<b>\$ 25,613,000</b>	<b>7.0%</b>
<b>Chancellor's Office Target for Students</b>				
Resident FTES <sup>1</sup>	17,275	17,275	-	0.0%
Non-Resident FTES	N/A	N/A	N/A	N/A
<b>Base Budget Assumptions</b>				
Resident FTES	17,332	17,127	(205)	(1.2%)
Non-Resident FTES	3,449	3,470	21	0.6%

<sup>1</sup> FTES = Full Time Equivalent Students



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## General Operating Fund Change in Base Allocation by Division

	FY 2020-21	FY 2021-22	YoY Change Inc/(Dec)	%
Uses <sup>1,2</sup>				
<u>Academic Affairs</u>				
Instruction:				
Agriculture, Food & Environmental Sciences	\$ 27,706,859	\$ 27,305,412	\$ (401,448)	(1.4%)
Architecture & Environmental Design	16,855,742	16,656,213	(199,529)	(1.2%)
Orfalea College of Business	18,169,430	17,838,087	(331,342)	(1.8%)
Liberal Arts	43,995,835	43,978,493	(17,342)	(0.0%)
Engineering	41,217,549	40,846,581	(370,967)	(0.9%)
Science & Math	45,188,273	44,520,919	(667,354)	(1.5%)
<b>Total Instruction</b>	<b>193,133,688</b>	<b>191,145,706</b>	<b>(1,987,983)</b>	<b>(1.0%)</b>
Academic Support Services:				
Academic Programs and Planning	15,158,103	15,209,907	51,804	0.3%
Academic Senate	132,803	133,506	704	0.5%
<b>Total Academic Support Services</b>	<b>15,290,905</b>	<b>15,343,413</b>	<b>52,508</b>	<b>0.3%</b>
Academic Affairs Administration:				
Academic Affairs Provost	1,883,398	1,635,411	(247,987)	(13.2%)
Academic Affairs Division	1,773,313	5,152,360	3,379,047	190.5%
Academic Affairs - Cal Poly Plan <sup>3</sup>	384,000	557,000	173,000	45.1%
Academic Affairs - College Based Fees <sup>3</sup>	1,444,555	2,092,555	648,000	44.9%
Academic Affairs - ITS M&ES Support <sup>4</sup>	1,840,000	-	(1,840,000)	(100.0%)
<b>Total Academic Affairs Administration</b>	<b>7,325,266</b>	<b>9,437,325</b>	<b>2,112,059</b>	<b>28.8%</b>
<b>Total Academic Affairs</b>	<b>\$ 215,749,860</b>	<b>\$ 215,926,444</b>	<b>\$ 176,585</b>	<b>0.1%</b>

<sup>1</sup> Employee benefits were centralized for FY 2021-22 but allocated out to divisions for consistent presentation

<sup>2</sup> Change from FY2020-21 to FY2021-22 includes impact of centralizing ITS Resources from other Divisions to ITS

<sup>3</sup> Fees are being held at the Division level to be allocated as determined to be necessary by Academic Affairs management

<sup>4</sup> Allocated to ITS for faculty computer refresh, CANVAS software costs and ITS centralization



# CAL POLY

## General Operating Fund Change in Base Allocation by Division

	FY 2020-21	FY 2021-22	YoY Change Inc/(Dec)	%
<b>Administration &amp; Finance:</b>				
Administration and Finance	\$ 979,452	\$ 1,103,812	\$ 124,360	12.7%
Performing Arts Center	1,273,405	1,273,405	-	0.0%
University Budget & Fiscal Planning	945,367	810,520	(134,846)	(14.3%)
Fiscal Services	2,380,673	2,379,156	(1,517)	(0.1%)
Internal Audit	389,146	397,198	8,052	2.1%
Admin & Finance Network & Tech Svcs	1,194,476	512,643	(681,833)	(57.1%)
Facilities Management and Development	28,078,362	31,055,452	2,977,090	10.6%
Public Safety	3,935,074	4,145,074	210,001	5.3%
Strategic Business Services	2,140,907	2,222,288	81,381	3.8%
Business Transformation	49,000	34,000	(15,000)	(30.6%)
A&F Reserve	1,599,291	1,590,091	(9,200)	(0.6%)
<b>Total Administration &amp; Finance</b>	<b>\$ 42,965,152</b>	<b>\$ 45,523,639</b>	<b>\$ 2,558,487</b>	<b>6.0%</b>
<b>Student Affairs:</b>				
Athletics-Intercollegiate	\$ 7,232,836	\$ 7,527,123	\$ 294,287	4.1%
Children's Center	62,967	62,967	-	0.0%
Rose Float	107,840	107,840	-	0.0%
Student Academic Services	2,088,309	258,367	(1,829,942)	(87.6%)
Disability Resource Center	1,407,094	1,055,177	(351,917)	(25.0%)
Career Services	1,509,606	1,535,044	25,439	1.7%
Dean of Students	1,637,145	1,050,060	(587,085)	(35.9%)
Campus Health & Wellbeing	12,389,743	13,876,216	1,486,474	12.0%
Student Affairs Advancement	676	-	(676)	(100.0%)
Student Affairs Division Operations	-	320,732	320,732	100.0%
Student Affairs Equity & Transition	-	2,289,035	2,289,035	100.0%
Student Affairs Diversity & Inclusion	994,220	1,401,495	407,275	41.0%
Student Affairs-Admin	1,193,836	1,283,904	90,068	7.5%
Student Affairs Leadership & Service	-	620,654	620,654	100.0%
Student Affairs Marketing	514,326	210,898	(303,428)	(59.0%)
Testing Services	99,018	-	(99,018)	(100.0%)
Student Affairs Assessment & Research	119,689	122,530	2,841	2.4%
Student Affairs Technology	461,926	5,808	(456,118)	(98.7%)
Student Affairs-Reserve	36,409	515,349	478,940	1315.4%
<b>Total Student Affairs</b>	<b>\$ 29,855,639</b>	<b>\$ 32,243,198</b>	<b>\$ 2,387,559</b>	<b>8.0%</b>



## General Operating Fund Change in Base Allocation by Division

	FY 2020-21	FY 2021-22	YoY Change Inc/(Dec)	%
Information Technology Services <sup>1</sup>				
Information Technology Services	\$ 17,293,873	\$ 23,977,560	6,683,687	38.6%
Human Resources Business Partner Services	-	44,410	44,410	100.0%
Portfolio Management	-	6,913	6,913	100.0%
Finance	-	1,592	1,592	100.0%
Cloud Outreach	33,278	34,266	988	3.0%
Information Security Office	-	4,178	4,178	100.0%
Assistant Vice President	-	3,405	3,405	100.0%
Infrastructure & Platform	-	849,186	849,186	100.0%
Application Data & Integration	-	866,398	866,398	100.0%
Client Services	-	1,274,405	1,274,405	100.0%
<b>Total Information Technology Services</b>	<b>\$ 17,327,151</b>	<b>\$ 27,062,312</b>	<b>\$ 9,735,161</b>	<b>56.2%</b>
Strategic Enrollment Management (SEM)				
Strategic Enrollment Management	\$ 513,540	\$ 515,605	\$ 2,065	0.4%
Office of the Registrar	4,189,370	4,341,766	152,396	3.6%
Institutional Research	705,539	705,284	(255)	(0.0%)
Financial Aid	2,068,252	2,105,424	37,172	1.8%
Institutional Effectiveness	225,000	226,452	1,452	0.6%
Data Management	242,043	242,043	-	0.0%
Recruitment	1,666,421	1,647,429	(18,992)	(1.1%)
Document Imaging Process Center	3,570,619	770,812	(2,799,807)	(78.4%)
Admissions	-	2,314,269	2,314,269	100.0%
<b>Total SEM</b>	<b>\$ 13,180,784</b>	<b>\$ 12,869,085</b>	<b>\$ (311,699)</b>	<b>(2.4%)</b>

<sup>1</sup> Majority of growth in ITS is due to centralization of ITS staff to this division



# CAL POLY

## General Operating Fund Change in Base Allocation by Division

	FY 2020-21	FY 2021-22	YoY Change Inc/(Dec)	%
University Personnel: <sup>1</sup>				
University Personnel Administration	\$ -	\$ 652,861	\$ 652,861	100.0%
Academic Personnel	2,033,436	1,111,076	(922,360)	(45.4%)
Human Resources	2,794,788	2,622,904	(171,884)	(6.2%)
Civil Rights and Compliance	-	954,083	954,083	100.0%
<b>Total University Personnel</b>	<b>\$ 4,828,224</b>	<b>\$ 5,340,924</b>	<b>\$ 512,700</b>	<b>10.6%</b>
University Support:				
University Ombudsman	\$ 120,277	\$ 120,651	\$ 374	0.3%
University Legal Counsel	1,000	1,000	-	0.0%
US-University Relations	463,370	501,297	37,928	8.2%
Campus Events	68,000	126,200	58,200	85.6%
<b>Total University Support</b>	<b>\$ 652,646</b>	<b>\$ 749,148</b>	<b>\$ 96,502</b>	<b>14.8%</b>
Other Divisions				
University Development	\$ 5,015,828	\$ 5,005,523	\$ (10,305)	(0.2%)
Inclusivity/Diversity Office	1,042,795	1,085,971	43,177	4.1%
Research, Economic Development & Graduate Education (R-EDGE)	1,655,769	1,882,432	226,664	13.7%
University Communications & Marketing	2,713,305	2,964,452	251,147	9.3%
<b>Total Other Divisions</b>	<b>\$ 10,427,697</b>	<b>\$ 10,938,379</b>	<b>\$ 510,682</b>	<b>4.9%</b>
President's Office	\$ 1,841,502	\$ 1,846,962	\$ 5,460	0.3%
<b>Total President's Office</b>	<b>\$ 1,841,502</b>	<b>\$ 1,846,962</b>	<b>\$ 5,460</b>	<b>0.3%</b>

<sup>1</sup> Newly created division in FY 2021-22; budgets for these divisions were formerly included in Academic Affairs and Administration & Finance



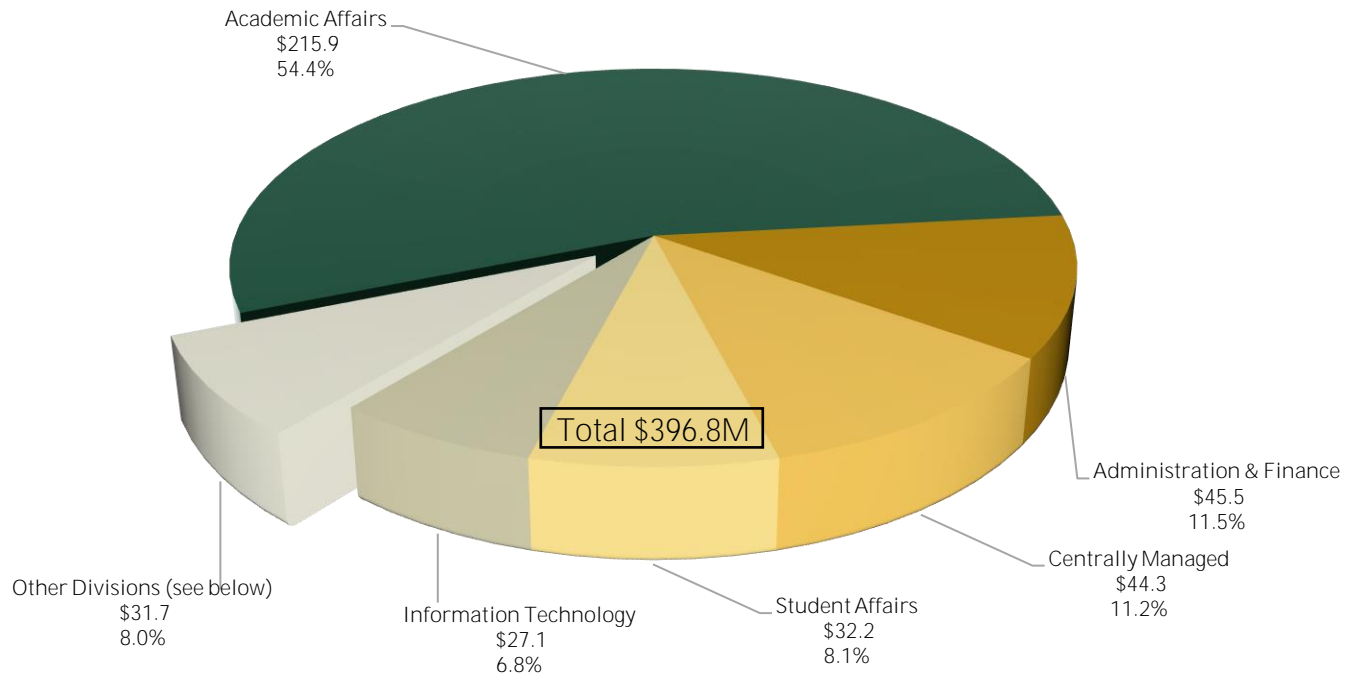
# CAL POLY

## General Operating Fund Change in Base Allocation by Division

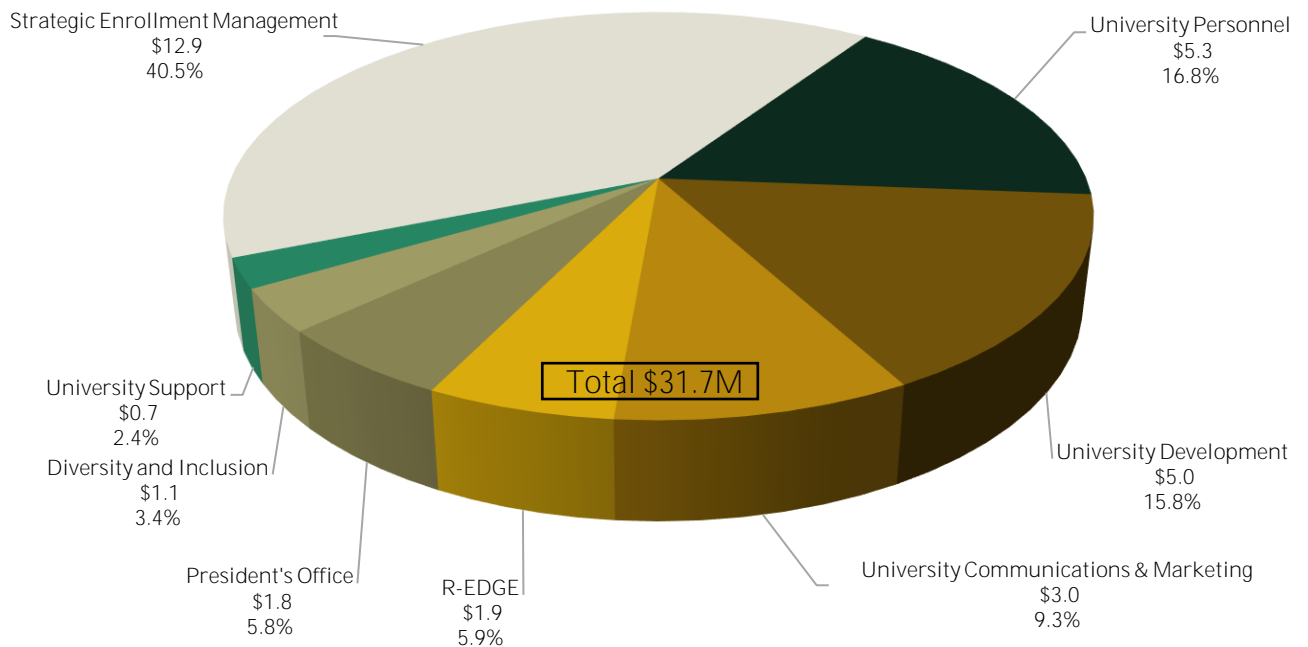
	FY 2020-21	FY 2021-22	YoY Change Inc/(Dec)	%
Centrally Managed:				
Student Success Fees <sup>1</sup>	\$ 607,000	\$ -	\$ (607,000)	(100.0%)
Cal Poly Opportunity Fee Admin <sup>1</sup>	417,381	397	(416,984)	(99.9%)
Financial Aid Grant Funds	21,270,326	23,947,043	2,676,717	12.6%
University Memberships	50,000	125,000	75,000	150.0%
Campus Special Projects <sup>2</sup>	-	3,269,300	3,269,300	100.0%
Risk Pool	4,753,477	5,818,477	1,065,000	22.4%
Fire Services	527,000	527,000	-	0.0%
Strategic Initiatives/Reserves <sup>2</sup>	11,481,236	292,206	(11,189,030)	(97.5%)
Contractual Services <sup>2</sup>	-	105,000	105,000	100.0%
Compensation <sup>2</sup>	-	4,373,625	4,373,625	100.0%
Health/Dental/Retirement	3,618,300	1,400,000	(2,218,300)	(61.3%)
Debt Service	3,480,000	2,452,000	(1,028,000)	(29.5%)
Strategic Infrastructure Funding Plan	592,980	975,000	382,020	64.4%
Reserves - Capital/Economic Uncertainty	2,000,000	1,050,000	(950,000)	(47.5%)
<b>Total Centrally Managed</b>	<b>\$ 48,797,700</b>	<b>\$ 44,335,048</b>	<b>\$ (4,462,652)</b>	<b>(9.1%)</b>
<sup>1</sup> Student Success Fee and Cal Poly Opportunity Fee Administration is central holding area for unallocated amounts <sup>2</sup> Budgeted amounts for Campus Special Projects, Contractual Services and Compensation are shown separately in FY 2021-22 for clarity but were combined with Strategic Initiatives/Reserves in FY 2020-21				
<b>Total Uses</b>	<b>\$ 385,626,354</b>	<b>\$ 396,835,139</b>	<b>\$ 11,208,785</b>	<b>2.9%</b>
<b>Net Base Operating Budget Surplus/(Deficit)</b>	<b>\$ (18,116,954)</b>	<b>\$ (3,712,739)</b>	<b>\$ 14,404,215</b>	<b>(79.5%)</b>

# GENERAL OPERATING FUND BUDGET SUMMARY (\$ MILLIONS)

## BUDGET ALLOCATION BY DIVISION



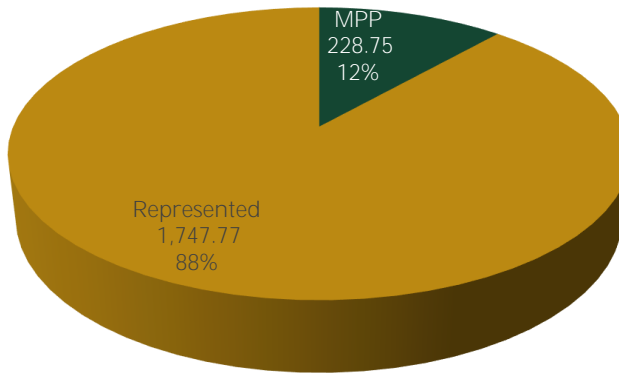
## BUDGET ALLOCATION - OTHER DIVISIONS



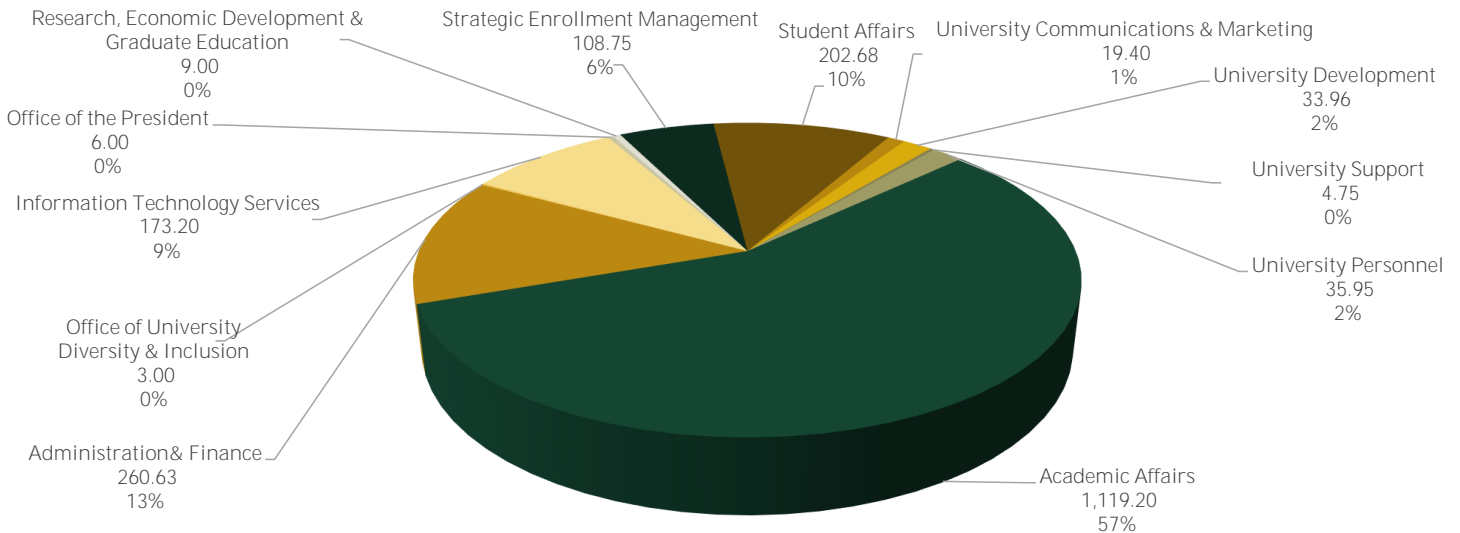
## Summary Active Budgeted Positions General Operating Fund

Division	MPP FTE's	MPP Salary	Represented FTE's	Represented Salary	Total FTE's	Total Salary
Academic Affairs	71.95	\$ 9,371,934	1,047.25	\$ 95,634,614	1,119.20	\$ 105,006,548
Administration & Finance	39.33	4,859,261	221.30	12,018,976	260.63	16,878,237
Office of University Diversity & Inclusion	2.00	411,660	1.00	73,836	3.00	485,496
Information Technology Services	20.00	2,787,720	153.20	12,902,385	173.20	15,690,105
Office of the President	2.00	419,976	4.00	717,660	6.00	1,137,636
Research, Economic Development & Graduate Education	3.00	583,200	6.00	374,508	9.00	957,708
Strategic Enrollment Management	23.00	2,377,308	85.75	4,974,756	108.75	7,352,064
Student Affairs	32.76	4,391,518	169.92	12,348,257	202.68	16,739,775
University Communications & Marketing	4.00	582,492	15.40	939,130	19.40	1,521,622
University Development	16.96	2,158,426	17.00	1,004,616	33.96	3,163,042
University Support	1.75	242,589	3.00	181,536	4.75	424,125
University Personnel	12.00	1,691,820	23.95	1,634,629	35.95	3,326,449
<b>Total</b>	<b>228.75</b>	<b>\$ 29,877,904</b>	<b>1,747.77</b>	<b>\$ 142,804,903</b>	<b>1,976.52</b>	<b>\$ 172,682,807</b>

### MPP and Represented Employee Ratios



### FTEs by Division





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**CAL POLY**

# Budget Allocation by Division and Account Category

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**CAL POLY**

# Academic Affairs



# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

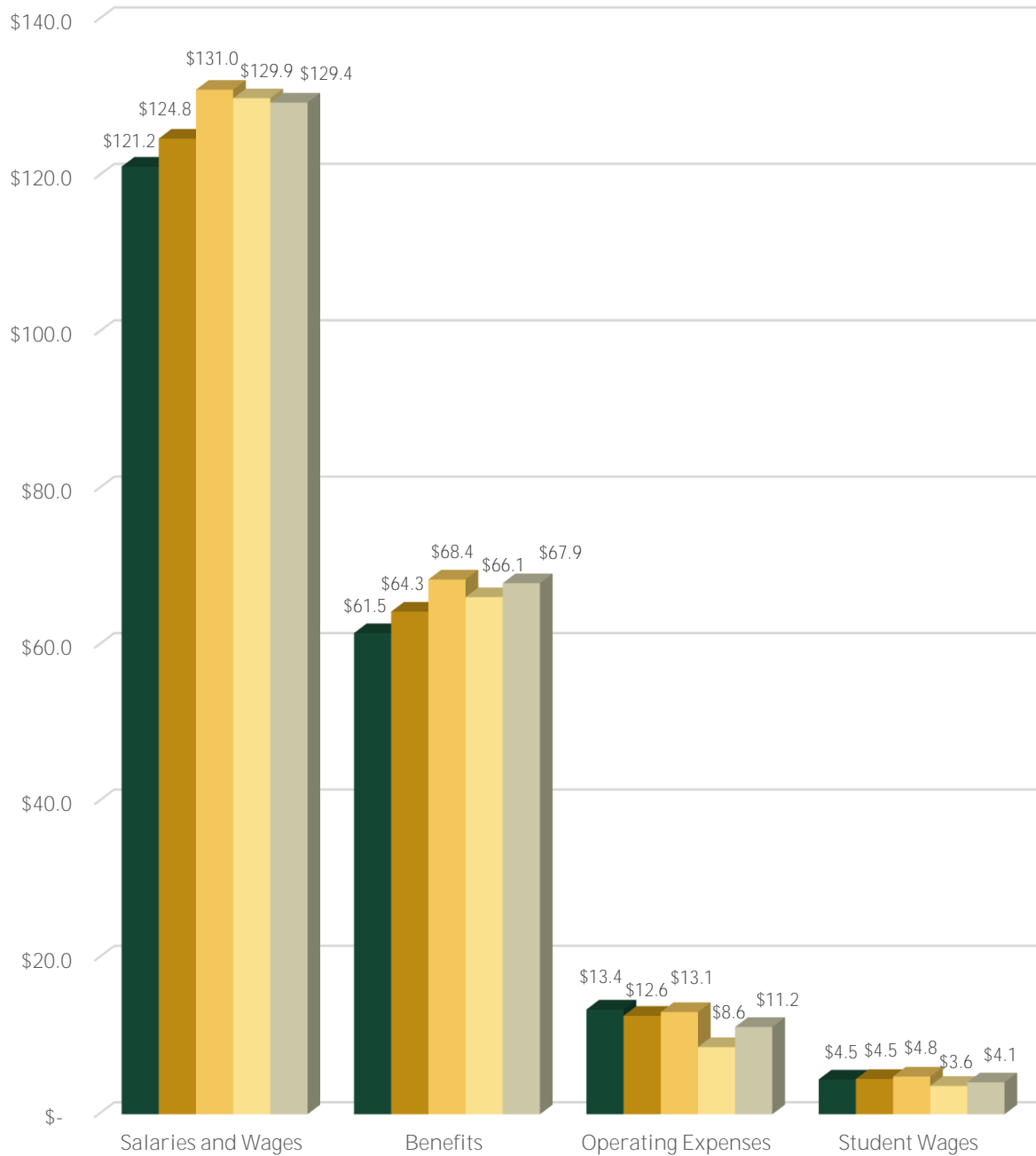
	Operating	Cost Recovery	Total
Academic Affairs:			
Sources:			
Base Allocation	\$ 217,129,963	\$ 85,857	\$ 217,215,820
Permanent Transfers	(3,853,074)	-	(3,853,074)
One Time Transfers	2,361,724	-	2,361,724
<b>Total Sources</b>	<b>\$ 215,638,613</b>	<b>\$ 85,857</b>	<b>\$ 215,724,470</b>
Uses:			
Salaries			
Academic	\$ 96,176,690	\$ -	\$ 96,176,690
Management & Supervisory	16,125,000	-	16,125,000
Support Staff	16,451,057	47,088	16,498,145
Other Salary & Wages	622,206	-	622,206
Student Assistant	4,082,521	-	4,082,521
<b>Total Salaries</b>	<b>133,457,473</b>	<b>47,088</b>	<b>133,504,561</b>
Benefits			
Benefits	67,917,021	27,116	67,944,138
<b>Total Benefits</b>	<b>67,917,021</b>	<b>27,116</b>	<b>67,944,138</b>
Operating Expenditures			
Travel	239,135	-	239,135
Contractual services	10,000	-	10,000
Services from Other Funds/Agencies	54,044	85,857	139,901
Other <sup>1</sup>	10,724,356	-	10,724,356
Financial Aid	140,000	-	140,000
<b>Total Operating Expenditures</b>	<b>11,167,535</b>	<b>85,857</b>	<b>11,253,392</b>
<b>Total Uses</b>	<b>\$ 212,542,029</b>	<b>\$ 160,061</b>	<b>\$ 212,702,091</b>
<b>Surplus/(Deficit)</b>	<b>\$ 3,096,584</b>	<b>\$ (74,204)</b>	<b>\$ 3,022,379</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs



## Academic Affairs Trend By Account Category (\$ millions)

■ FY 2017-2018 Actual ■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Base Budget



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**CAL POLY**

# Administration & Finance





# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

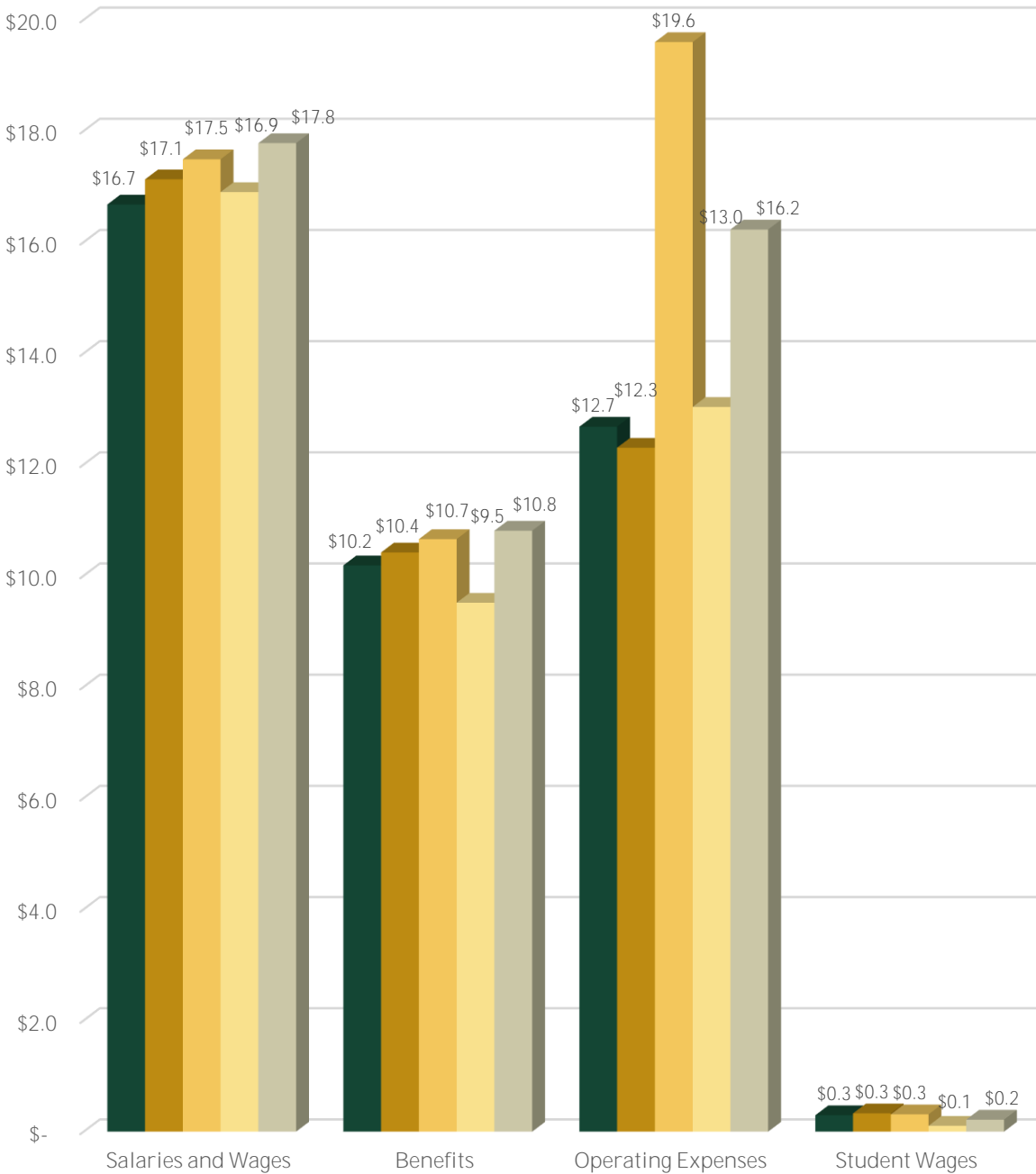
	Operating	Cost Recovery	Total
Administration & Finance			
Sources:			
Base Allocation	\$ 46,297,599	\$ 18,626,374	\$ 64,923,972
Permanent Transfers	(973,960)	-	(973,960)
One Time Transfers	(278,383)	-	(278,383)
<b>Total Sources</b>	<b>\$ 45,045,256</b>	<b>\$ 18,626,374</b>	<b>\$ 63,671,629</b>
Uses:			
Salaries			
Management & Supervisory	\$ 4,927,176	\$ 2,971,384	\$ 7,898,560
Support Staff	12,070,057	2,808,049	14,878,105
Other Salary & Wages	783,650	514,780	1,298,430
Student Assistant	215,100	170,344	385,444
<b>Total Salaries</b>	<b>17,995,983</b>	<b>6,464,556</b>	<b>24,460,539</b>
Benefits			
Benefits	10,809,337	3,495,996	14,305,333
<b>Total Benefits</b>	<b>10,809,337</b>	<b>3,495,996</b>	<b>14,305,333</b>
Operating Expenditures			
Utilities	8,267,605	-	8,267,605
Travel	124,800	36,800	161,600
Contractual services	1,324,098	616,500	1,940,598
Services from Other Funds/Agencies	813,368	2,616,364	3,429,732
Other <sup>1</sup>	3,572,007	3,285,904	6,857,911
Transfers Out	2,125,000	46,900	2,171,900
<b>Total Operating Expenditures</b>	<b>16,226,877</b>	<b>6,602,468</b>	<b>22,829,345</b>
<b>Total Uses</b>	<b>\$ 45,032,197</b>	<b>\$ 16,563,021</b>	<b>\$ 61,595,218</b>
<b>Surplus/(Deficit)</b>	<b>\$ 13,059</b>	<b>\$ 2,063,353</b>	<b>\$ 2,076,411</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs



## Administration & Finance Trend By Account Category (\$ millions)

■ FY 2017-2018 Actual ■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Base Budget



Note: Increase in operating expenses in FY2019-20 due to change in accounting practice for construction projects (\$5.9M) and increased contractual services (\$2M)

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**CAL POLY**

# Student Affairs



# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

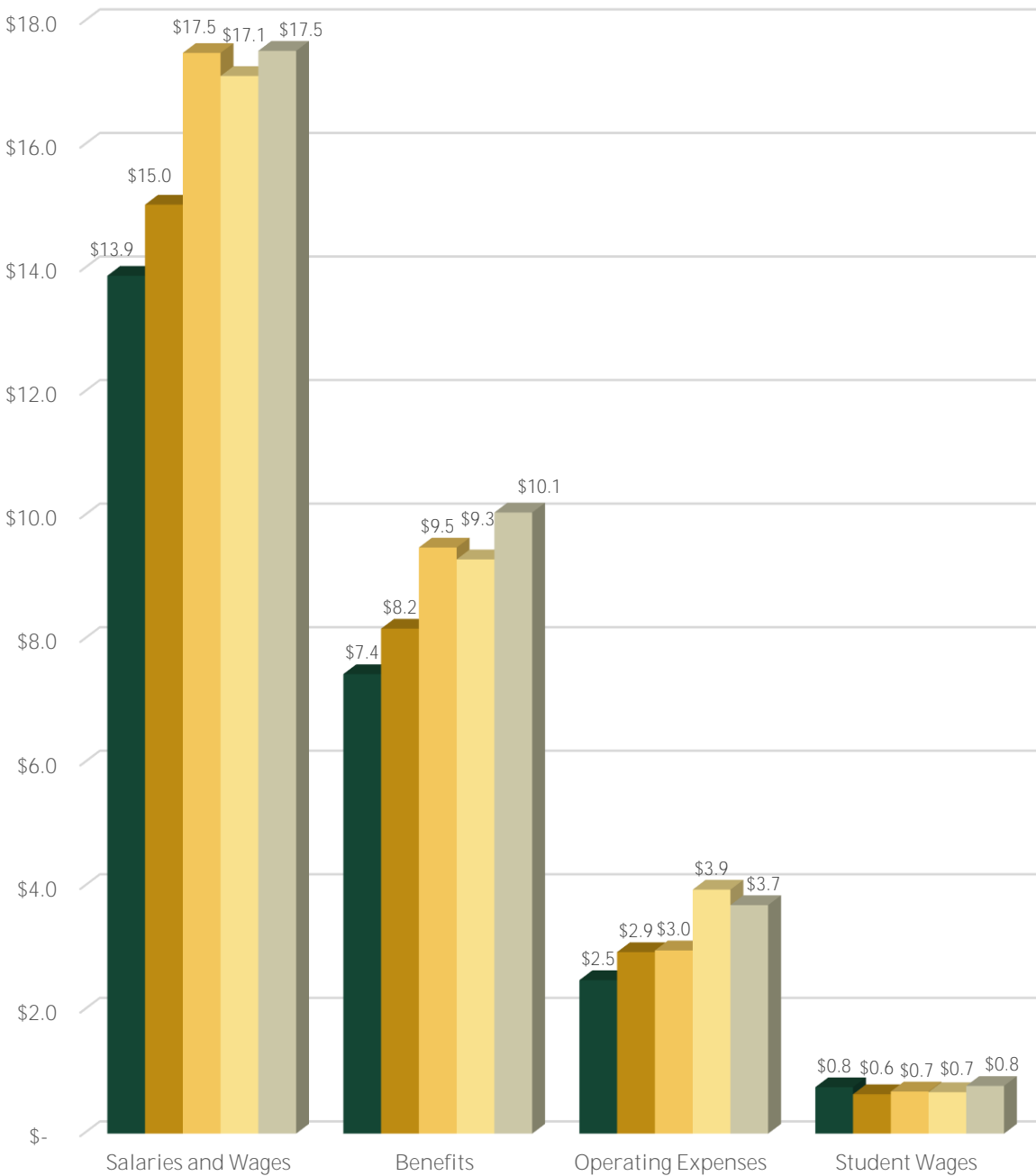
	Operating	Cost Recovery	Total
Student Affairs			
Sources:			
Base Allocation	\$ 32,492,718	\$ 1,999,352	\$ 34,492,070
Permanent Transfers	(249,520)	(415,082)	(664,602)
One Time Transfers	865,976	20,904	886,880
<b>Total Sources</b>	<b>\$ 33,109,174</b>	<b>\$ 1,605,175</b>	<b>\$ 34,714,349</b>
Uses:			
Salaries			
Academic	\$ 4,863,980	\$ -	\$ 4,863,980
Management & Supervisory	4,586,818	252,950	4,839,768
Support Staff	8,075,524	364,213	8,439,737
Other Salary & Wages	-	365	365
Student Assistant	771,603	137,431	909,033
<b>Total Salaries</b>	<b>18,297,925</b>	<b>754,959</b>	<b>19,052,884</b>
Benefits			
Benefits	10,053,080	360,196	10,413,276
<b>Total Benefits</b>	<b>10,053,080</b>	<b>360,196</b>	<b>10,413,276</b>
Operating Expenditures			
Travel	122,647	33,125	155,772
Contractual services	198,710	7,000	205,710
Services from Other Funds/Agencies	155,275	24,953	180,229
Other <sup>1</sup>	2,965,431	335,070	3,300,501
Financial Aid	256,288	-	256,288
<b>Total Operating Expenditures</b>	<b>3,698,352</b>	<b>400,148</b>	<b>4,098,500</b>
<b>Total Uses</b>	<b>\$ 32,049,357</b>	<b>\$ 1,515,303</b>	<b>\$ 33,564,660</b>
<b>Surplus/(Deficit)</b>	<b>\$ 1,059,817</b>	<b>\$ 89,871</b>	<b>\$ 1,149,689</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs



## Student Affairs Trend By Account Category (\$ millions)

■ FY 2017-2018 Actual ■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Base Budget



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**CAL POLY**

# University Development





# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

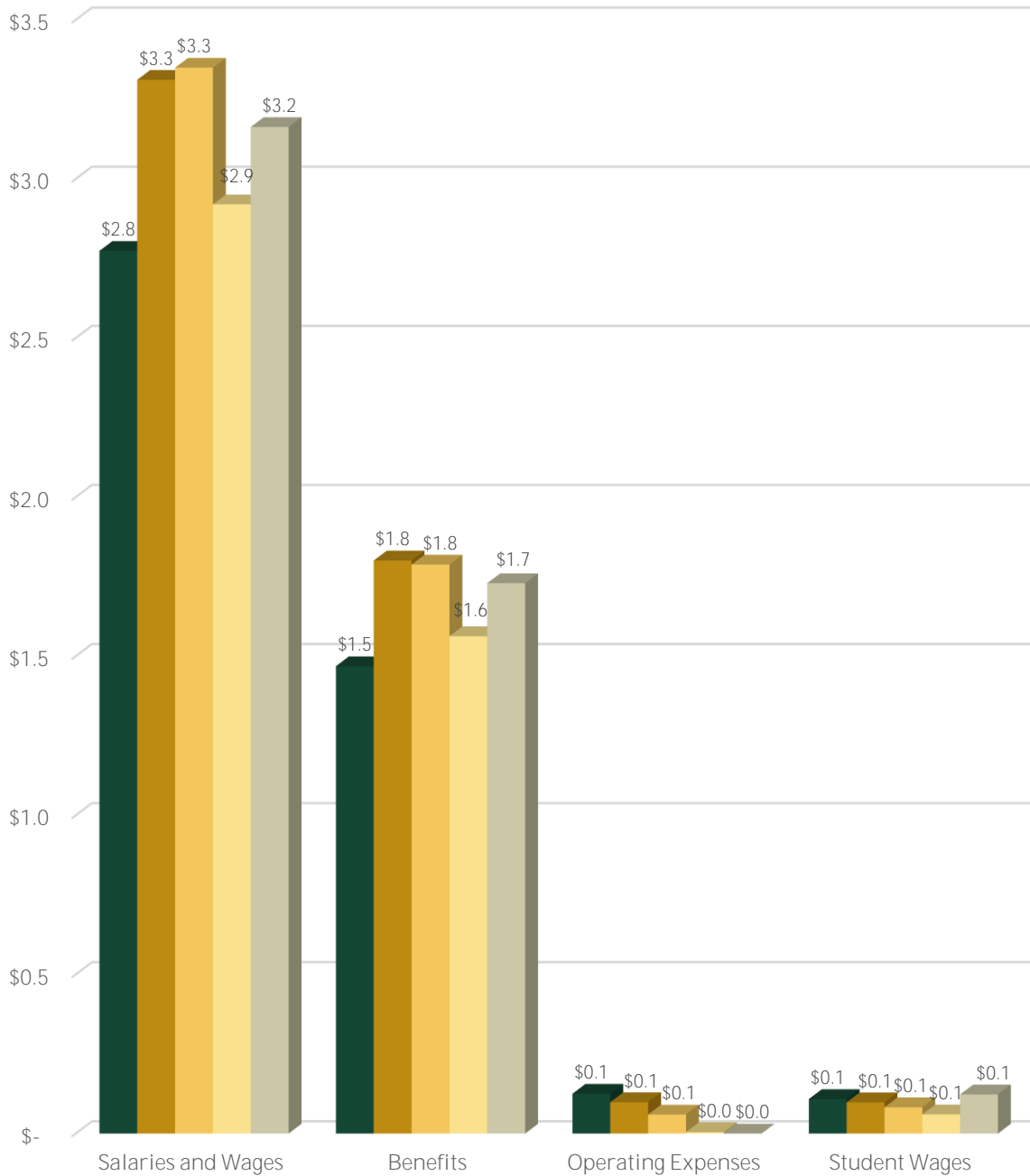
	Operating	Cost Recovery	Total
University Development			
Sources:			
Base Allocation	\$ 5,005,523	\$ 4,535,379	\$ 9,540,902
One Time Transfers	10,067	40,864	50,931
<b>Total Sources</b>	<b>\$ 5,015,590</b>	<b>\$ 4,576,243</b>	<b>\$ 9,591,833</b>
Uses:			
Salaries			
Management & Supervisory	\$ 2,072,470	\$ 1,000,898	\$ 3,073,369
Support Staff	1,090,572	536,555	1,627,127
Student Assistant	123,025	194,825	317,850
<b>Total Salaries</b>	<b>3,286,067</b>	<b>1,732,278</b>	<b>5,018,346</b>
Benefits			
Benefits	1,729,523	888,889	2,618,412
<b>Total Benefits</b>	<b>1,729,523</b>	<b>888,889</b>	<b>2,618,412</b>
Operating Expenditures			
Travel	-	160,200	160,200
Contractual services	-	16,500	16,500
Services from Other Funds/Agencies	-	74,100	74,100
Other <sup>1</sup>	-	1,445,319	1,445,319
<b>Total Operating Expenditures</b>	<b>-</b>	<b>1,696,119</b>	<b>1,696,119</b>
<b>Total Uses</b>	<b>\$ 5,015,590</b>	<b>\$ 4,317,286</b>	<b>\$ 9,332,877</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 258,957</b>	<b>\$ 258,957</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs



## University Development Trend By Account Category (\$ millions)

■ FY 2017-2018 Actual   ■ FY 2018-2019 Actual   ■ FY 2019-2020 Actual   ■ FY 2020-2021 Actual   ■ FY 2021-2022 Base Budget



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**CAL POLY**

# Diversity & Inclusion



# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

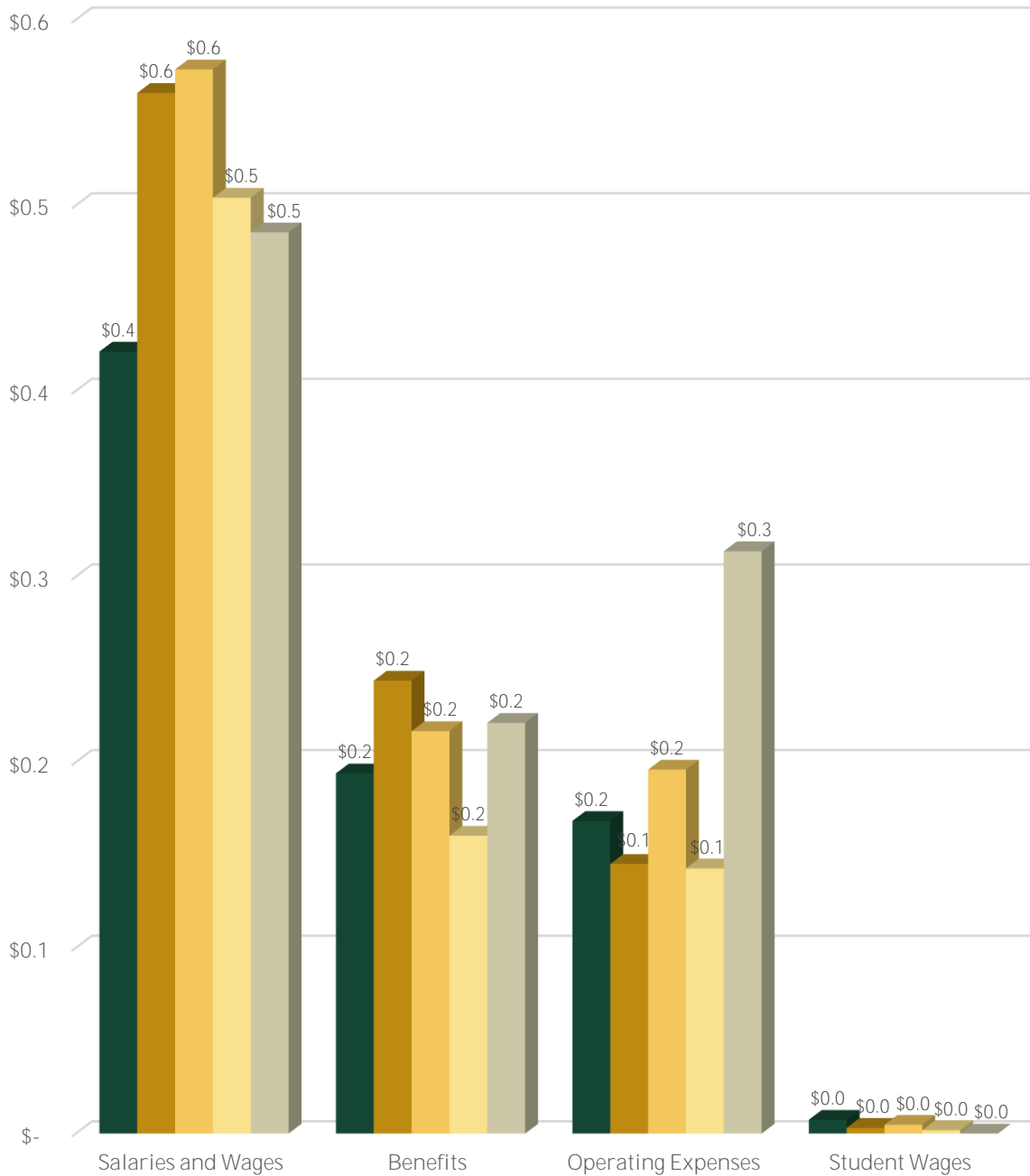
	Operating	Cost Recovery	Total
Diversity & Inclusion			
Sources:			
Base Allocation	\$ 1,085,971	\$ -	\$ 1,085,971
<b>Total Sources</b>	<b>\$ 1,085,971</b>	<b>\$ -</b>	<b>\$ 1,085,971</b>
Uses:			
Salaries			
Management & Supervisory	\$ 411,660	\$ -	\$ 411,660
Support Staff	73,836	-	73,836
<b>Total Salaries</b>	<b>485,496</b>	<b>-</b>	<b>485,496</b>
Benefits			
Benefits	221,224	-	221,224
<b>Total Benefits</b>	<b>221,224</b>	<b>-</b>	<b>221,224</b>
Operating Expenditures			
Travel	16,500	-	16,500
Contractual services	4,000	-	4,000
Services from Other Funds/Agencies	3,500	-	3,500
Other <sup>1</sup>	289,674	-	289,674
<b>Total Operating Expenditures</b>	<b>313,674</b>	<b>-</b>	<b>313,674</b>
<b>Total Uses</b>	<b>\$ 1,020,394</b>	<b>\$ -</b>	<b>\$ 1,020,394</b>
<b>Surplus/(Deficit)</b>	<b>\$ 65,578</b>	<b>\$ -</b>	<b>\$ 65,578</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs



## Diversity and Inclusion Trend By Account Category (\$ millions)

■ FY 2017-2018 Actual ■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Base Budget



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**CAL POLY**

# Information Technology Services





# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

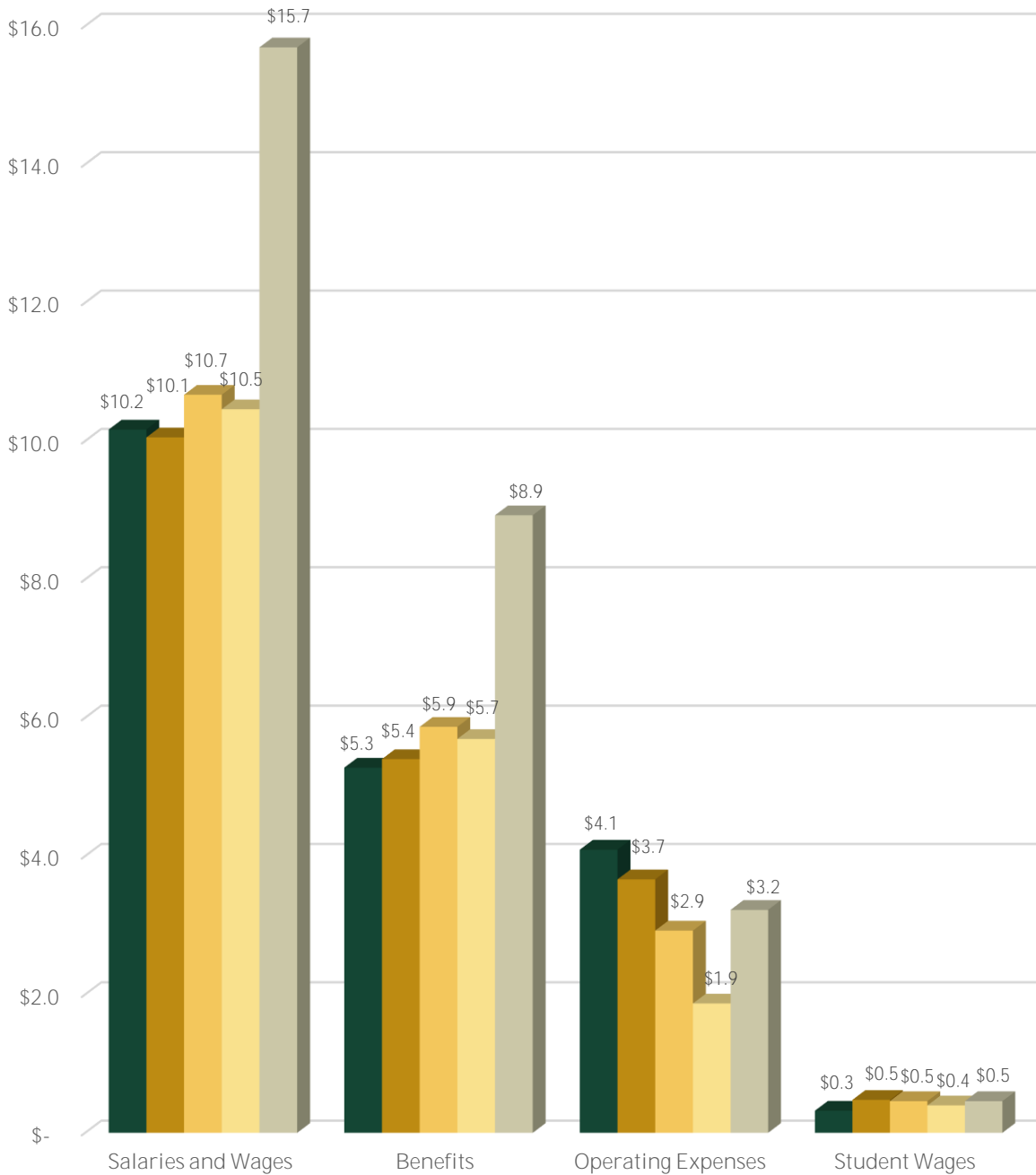
	Operating	Cost Recovery	Total
Information Technology Services			
Sources:			
Base Allocation	\$ 21,828,642	\$ 5,481,325	\$ 27,309,966
Permanent Transfers	5,233,670	415,082	5,648,752
One Time Transfers	1,235,473	-	1,235,473
<b>Total Sources</b>	<b>\$ 28,297,784</b>	<b>\$ 5,896,406</b>	<b>\$ 34,194,190</b>
Uses:			
Salaries			
Management & Supervisory	\$ 2,787,720	\$ 243,396	\$ 3,031,116
Support Staff	12,902,385	534,184	13,436,569
Student Assistant	458,200	-	458,200
<b>Total Salaries</b>	<b>16,148,305</b>	<b>777,580</b>	<b>16,925,885</b>
Benefits			
Benefits	8,927,006	479,197	9,406,202
<b>Total Benefits</b>	<b>8,927,006</b>	<b>479,197</b>	<b>9,406,202</b>
Operating Expenditures			
Travel	63,994	-	63,994
Contractual services	351,000	1,188,000	1,539,000
Services from Other Funds/Agencies	11,000	3,600	14,600
Other <sup>1</sup>	2,796,479	3,448,030	6,244,509
<b>Total Operating Expenditures</b>	<b>3,222,473</b>	<b>4,639,630</b>	<b>7,862,103</b>
<b>Total Uses</b>	<b>\$ 28,297,784</b>	<b>\$ 5,896,406</b>	<b>\$ 34,194,190</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs



## Information Technology Services Trend by Account Category (\$ millions)

■ FY 2017-2018 Actual ■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Base Budget



Note: Increase in expenses in FY2021-22 due to consolidation of IT functions and positions into ITS division

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**CAL POLY**

# President's Office



# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

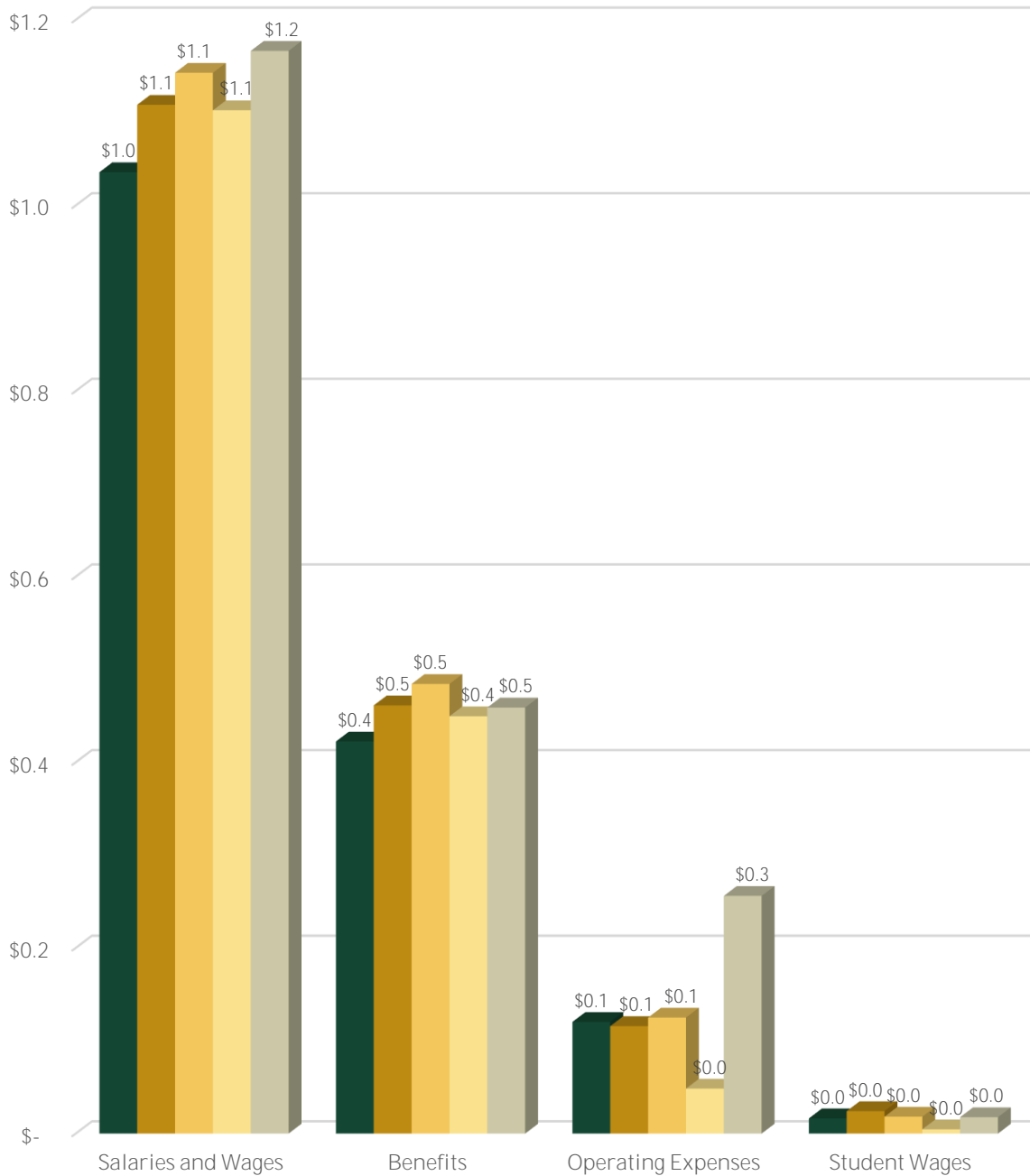
	Operating	Cost Recovery	Total
President's Office			
Sources:			
Base Allocation	\$ 1,868,473	\$ -	\$ 1,868,473
Permanent Transfers	(21,511)	-	(21,511)
One Time Transfers	34,625	-	34,625
<b>Total Sources</b>	<b>\$ 1,881,587</b>	<b>\$ -</b>	<b>\$ 1,881,587</b>
Uses:			
Salaries			
Management & Supervisory	\$ 862,788	\$ -	\$ 862,788
Support Staff	274,848	-	274,848
Other Salary & Wages	11,300	-	11,300
Student Assistant	17,600	-	17,600
<b>Total Salaries</b>	<b>1,166,536</b>	<b>-</b>	<b>1,166,536</b>
Benefits			
Benefits	458,990	-	458,990
<b>Total Benefits</b>	<b>458,990</b>	<b>-</b>	<b>458,990</b>
Operating Expenditures			
Travel	40,000	-	40,000
Services from Other Funds/Agencies	23,000	-	23,000
Other <sup>1</sup>	193,061	-	193,061
<b>Total Operating Expenditures</b>	<b>256,061</b>	<b>-</b>	<b>256,061</b>
<b>Total Uses</b>	<b>\$ 1,881,587</b>	<b>\$ -</b>	<b>\$ 1,881,587</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs



## President's Office Trend By Account Category (\$ millions)

■ FY 2017-2018 Actual ■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Base Budget



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**CAL POLY**

# University Support





# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

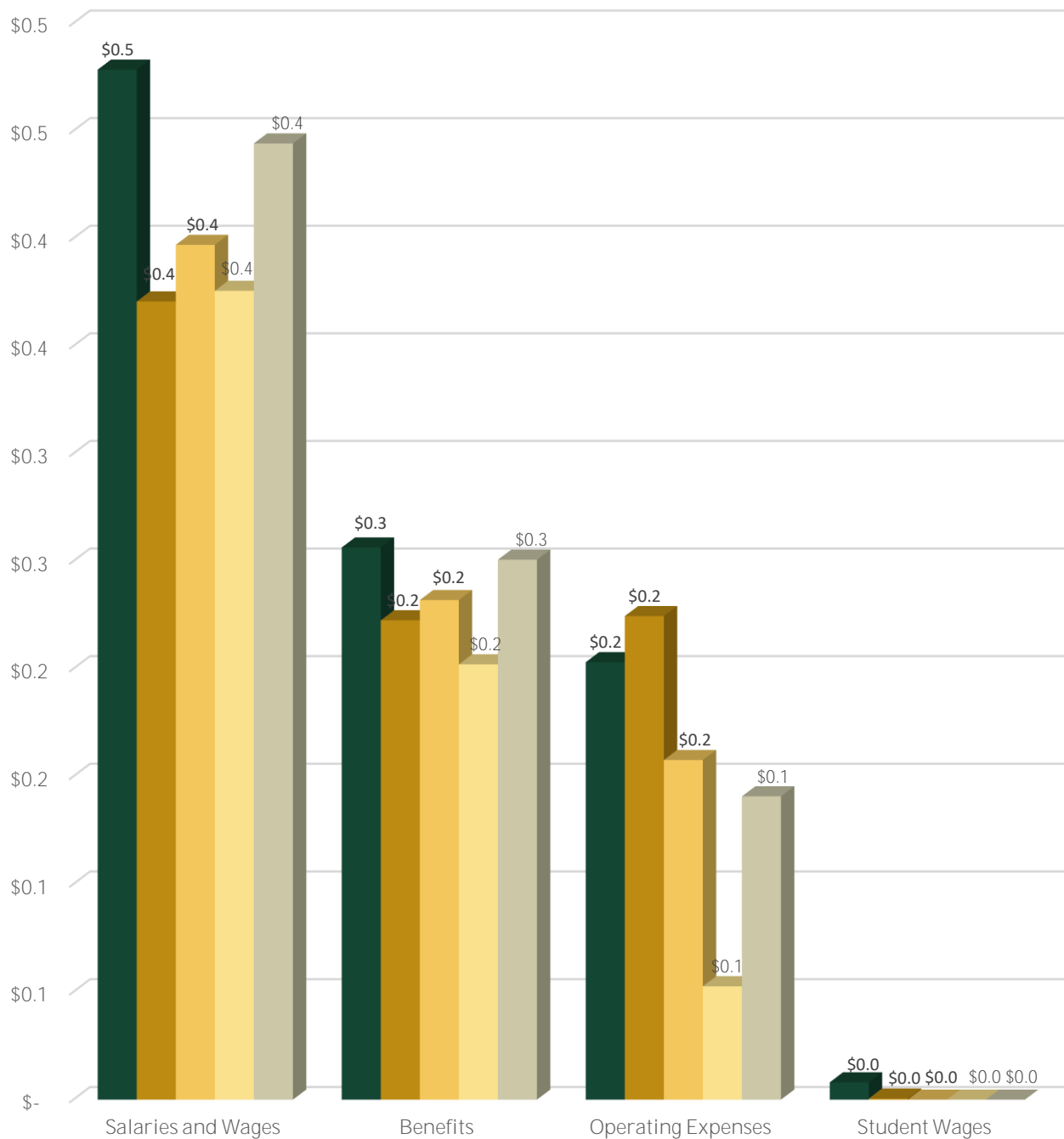
	Operating	Cost Recovery	Total
University Support			
Sources:			
Base Allocation	\$ 727,637	\$ -	\$ 727,637
Permanent Transfers	21,511	-	21,511
One Time Transfers	86,361	-	86,361
<b>Total Sources</b>	<b>\$ 835,509</b>	<b>\$ -</b>	<b>\$ 835,509</b>
Uses:			
Salaries			
Management & Supervisory	\$ 242,589	\$ -	\$ 242,589
Support Staff	181,536	-	181,536
Other Salary & Wages	20,000	-	20,000
<b>Total Salaries</b>	<b>444,125</b>	<b>-</b>	<b>444,125</b>
Benefits			
Benefits	250,653	-	250,653
<b>Total Benefits</b>	<b>250,653</b>	<b>-</b>	<b>250,653</b>
Operating Expenditures			
Travel	18,000	-	18,000
Contractual services	10,000	-	10,000
Services from Other Funds/Agencies	13,780	-	13,780
Other <sup>1</sup>	98,951	-	98,951
<b>Total Operating Expenditures</b>	<b>140,731</b>	<b>-</b>	<b>140,731</b>
<b>Total Uses</b>	<b>\$ 835,509</b>	<b>\$ -</b>	<b>\$ 835,509</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs



## University Support Trend By Account Category (\$ millions)

■ FY 2017-2018 Actual ■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Base Budget



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**CAL POLY**

# Strategic Enrollment Management



# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

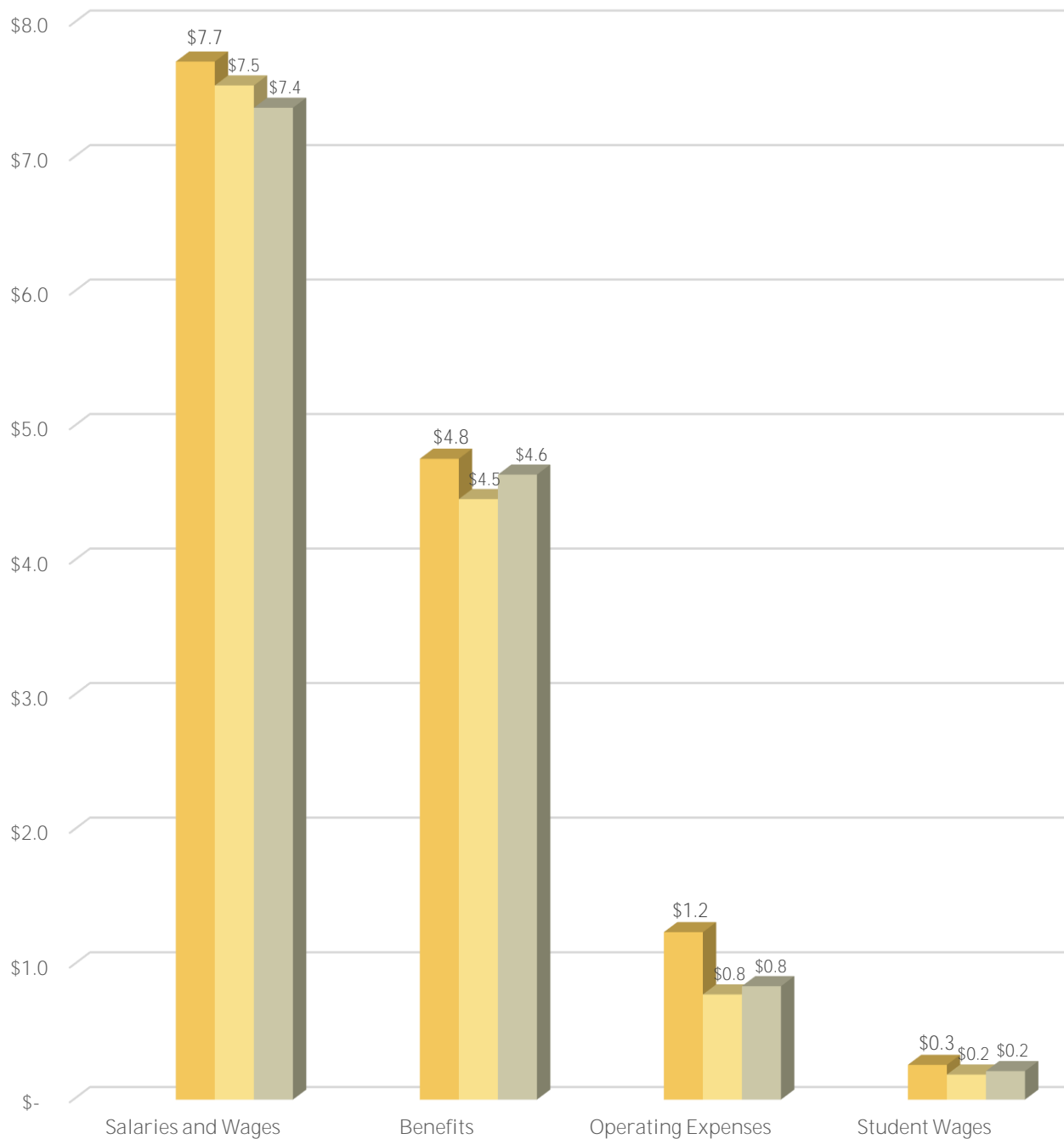
	Operating	Cost Recovery	Total
Strategic Enrollment Management			
Sources:			
Base Allocation	\$ 13,241,773	\$ 136,571	\$ 13,378,344
Permanent Transfers	(372,688)	-	(372,688)
One Time Transfers	198,969	-	198,969
<b>Total Sources</b>	<b>\$ 13,068,054</b>	<b>\$ 136,571</b>	<b>\$ 13,204,625</b>
Uses:			
Salaries			
Management & Supervisory	\$ 2,377,308	\$ -	\$ 2,377,308
Support Staff	4,974,756	-	4,974,756
Other Salary & Wages	19,000	-	19,000
Student Assistant	211,734	-	211,734
<b>Total Salaries</b>	<b>7,582,798</b>	<b>-</b>	<b>7,582,798</b>
Benefits			
Benefits	4,643,186	-	4,643,186
<b>Total Benefits</b>	<b>4,643,186</b>	<b>-</b>	<b>4,643,186</b>
Operating Expenditures			
Travel	210,700	-	210,700
Services from Other Funds/Agencies	13,380	136,571	149,951
Other <sup>1</sup>	617,990	-	617,990
<b>Total Operating Expenditures</b>	<b>842,070</b>	<b>136,571</b>	<b>978,641</b>
<b>Total Uses</b>	<b>\$ 13,068,054</b>	<b>\$ 136,571</b>	<b>\$ 13,204,625</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs



## Strategic Enrollment Management Trend by Account Category (\$ millions)

■ FY 2017-2018 Actual ■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Base Budget



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**CAL POLY**

Research,  
Economic  
Development &  
Graduate  
Education





# CAL POLY

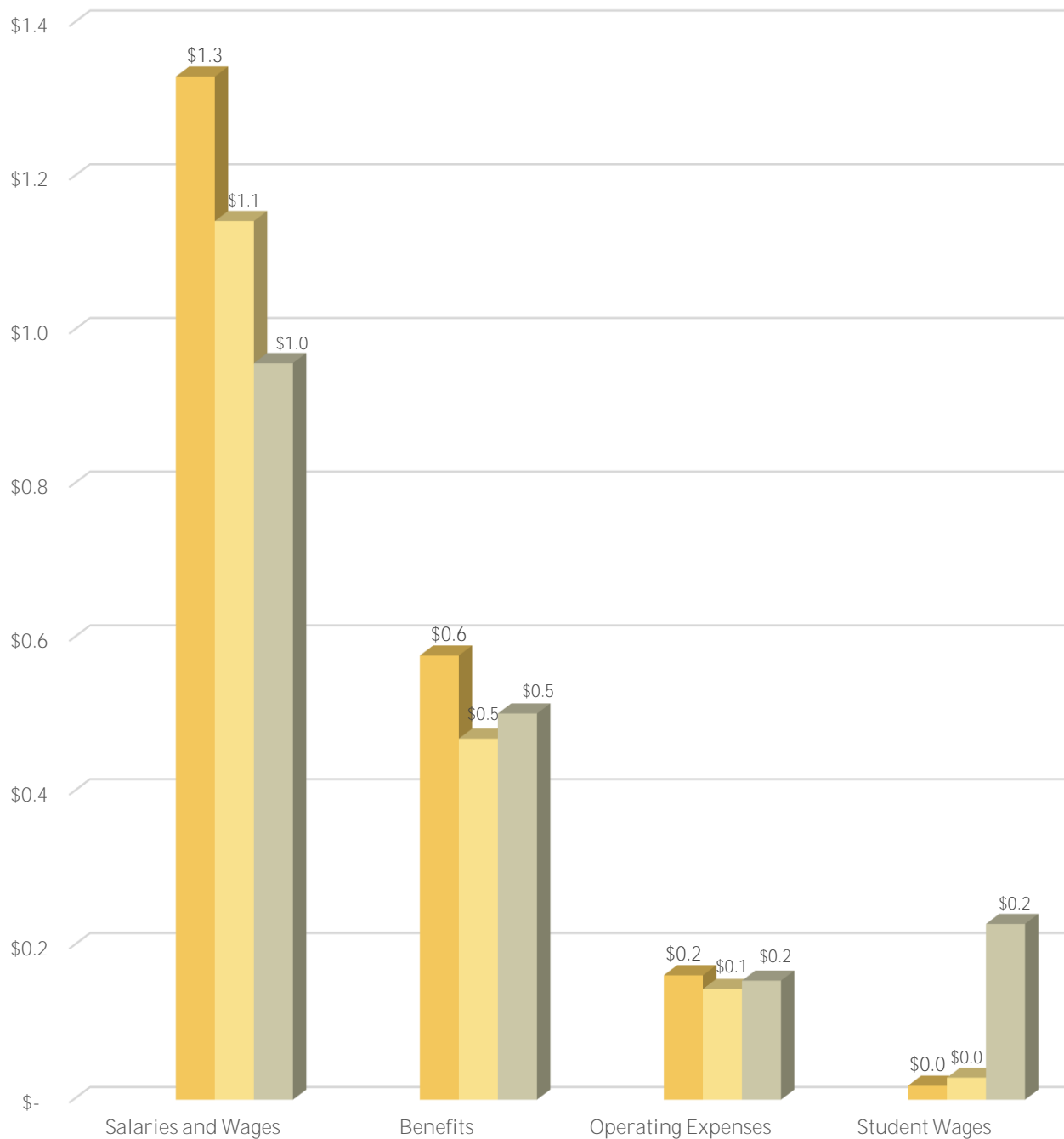
## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

	Operating	Cost Recovery	Total
Research, Economic Development & Graduate Education			
Sources:			
Base Allocation	\$ 1,882,432	\$ -	\$ 1,882,432
One Time Transfers	(40,000)	-	(40,000)
<b>Total Sources</b>	<b>\$ 1,842,432</b>	<b>\$ -</b>	<b>\$ 1,842,432</b>
Uses:			
Salaries			
Management & Supervisory	\$ 583,200	\$ -	\$ 583,200
Support Staff	374,508	-	374,508
Student Assistant	228,296	-	228,296
<b>Total Salaries</b>	<b>1,186,004</b>	<b>-</b>	<b>1,186,004</b>
Benefits			
Benefits	501,783	-	501,783
<b>Total Benefits</b>	<b>501,783</b>	<b>-</b>	<b>501,783</b>
Operating Expenditures			
Travel	12,700	-	12,700
Services from Other Funds/Agencies	70,294	-	70,294
Other <sup>1</sup>	71,652	-	71,652
<b>Total Operating Expenditures</b>	<b>154,646</b>	<b>-</b>	<b>154,646</b>
<b>Total Uses</b>	<b>\$ 1,842,432</b>	<b>\$ -</b>	<b>\$ 1,842,432</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs

## Research, Economic Development and Graduate Education Trend by Account Category (\$ millions)

■ FY 2017-2018 Actual   
 ■ FY 2018-2019 Actual   
 ■ FY 2019-2020 Actual   
 ■ FY 2020-2021 Actual   
 ■ FY 2021-2022 Base Budget



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**CAL POLY**

# University Communications & Marketing



# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

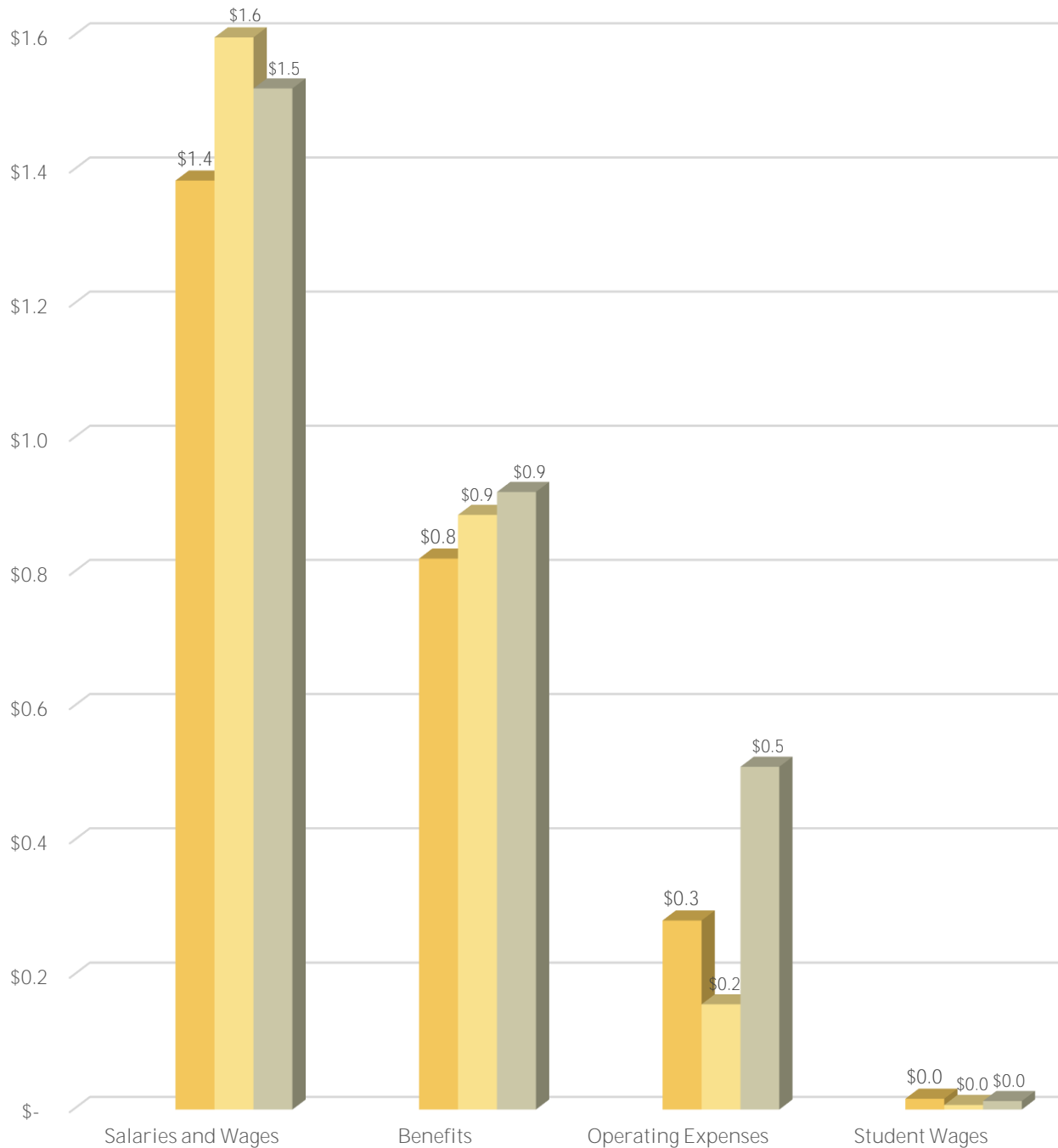
	Operating	Cost Recovery	Total
University Communications & Marketing			
Sources:			
Base Allocation	\$ 2,997,928	\$ 380,029	\$ 3,377,957
Permanent Transfers	(33,476)	-	(33,476)
<b>Total Sources</b>	<b>\$ 2,964,452</b>	<b>\$ 380,029</b>	<b>\$ 3,344,481</b>
Uses:			
Salaries			
Management & Supervisory	\$ 582,492	\$ -	\$ 582,492
Support Staff	939,130	248,568	1,187,698
Student Assistant	12,600	-	12,600
<b>Total Salaries</b>	<b>1,534,222</b>	<b>248,568</b>	<b>1,782,790</b>
Benefits			
Benefits	919,995	131,461	1,051,456
<b>Total Benefits</b>	<b>919,995</b>	<b>131,461</b>	<b>1,051,456</b>
Operating Expenditures			
Travel	28,000	-	28,000
Services from Other Funds/Agencies	45,000	-	45,000
Other <sup>1</sup>	437,236	-	437,236
<b>Total Operating Expenditures</b>	<b>510,236</b>	<b>-</b>	<b>510,236</b>
<b>Total Uses</b>	<b>\$ 2,964,452</b>	<b>\$ 380,029</b>	<b>\$ 3,344,481</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs



## University Communications and Marketing Trend By Account Category (\$ millions)

■ FY 2017-2018 Actual ■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Base Budget



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**CAL POLY**

# University Personnel





# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

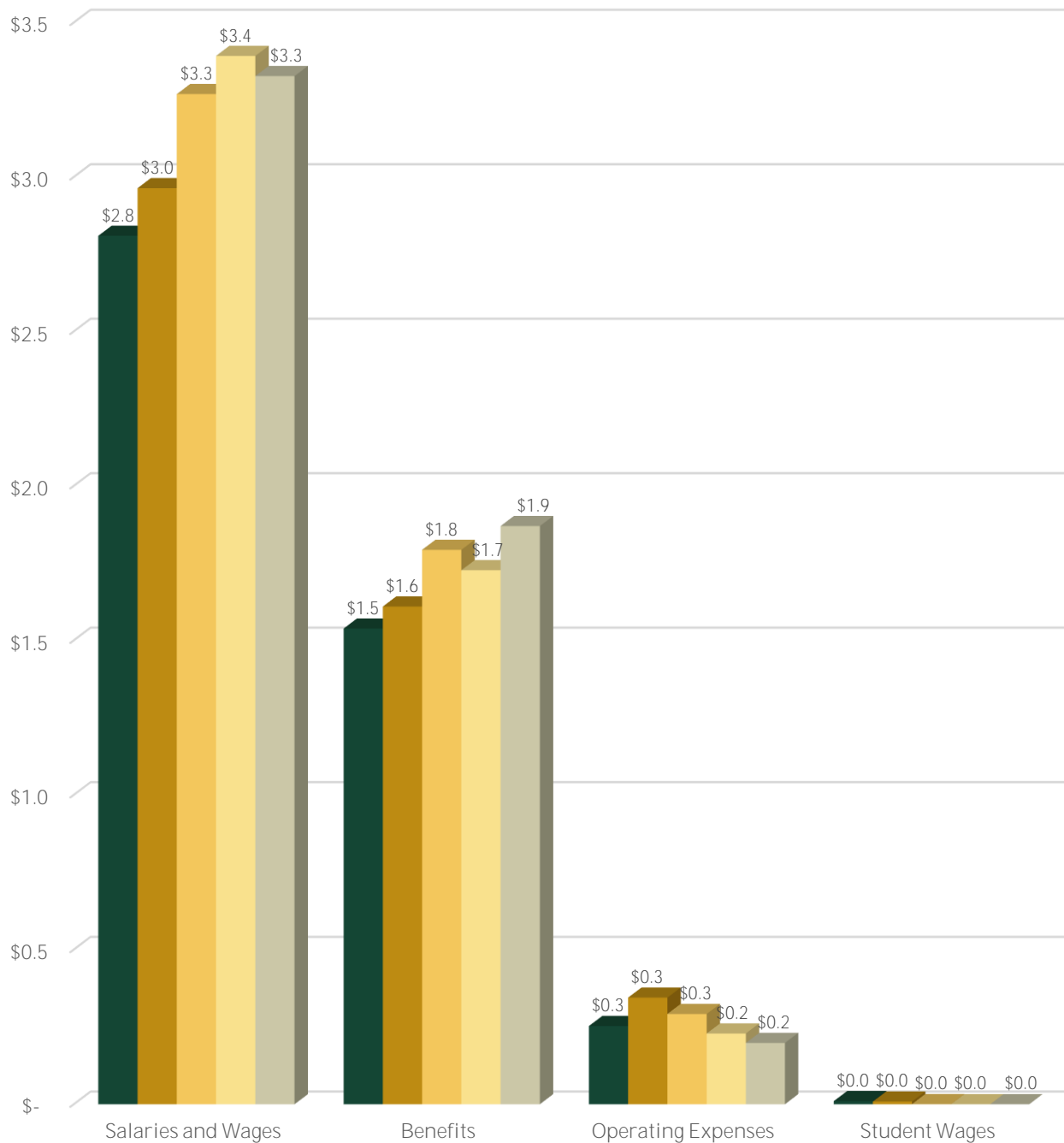
	Operating	Cost Recovery	Total
University Personnel			
Sources:			
Base Allocation	\$ 5,080,715	\$ 554,575	\$ 5,635,290
Permanent Transfers	260,209	-	260,209
One Time Transfers	56,664	-	56,664
<b>Total Sources</b>	<b>\$ 5,397,588</b>	<b>\$ 554,575</b>	<b>\$ 5,952,163</b>
Uses:			
Salaries			
Management & Supervisory	\$ 1,691,820	\$ -	\$ 1,691,820
Support Staff	1,634,629	168,804	1,803,433
Student Assistant	-	20,000	20,000
<b>Total Salaries</b>	<b>3,326,449</b>	<b>188,804</b>	<b>3,515,253</b>
Benefits			
Benefits	1,869,820	90,862	1,960,682
<b>Total Benefits</b>	<b>1,869,820</b>	<b>90,862</b>	<b>1,960,682</b>
Operating Expenditures			
Travel	33,000	4,500	37,500
Contractual services	5,000	-	5,000
Services from Other Funds/Agencies	42,000	133,332	175,332
Other <sup>1</sup>	118,050	129,241	247,291
<b>Total Operating Expenditures</b>	<b>198,050</b>	<b>267,073</b>	<b>465,123</b>
<b>Total Uses</b>	<b>\$ 5,394,319</b>	<b>\$ 546,739</b>	<b>\$ 5,941,058</b>
<b>Surplus/(Deficit)</b>	<b>\$ 3,268</b>	<b>\$ 7,836</b>	<b>\$ 11,104</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs



## University Personnel Trend By Account Category (\$ millions)

■ FY 2017-2018 Actual   ■ FY 2018-2019 Actual   ■ FY 2019-2020 Actual   ■ FY 2020-2021 Actual   ■ FY 2021-2022 Base Budget



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**CAL POLY**

# Centrally Managed

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# CAL POLY

## General Operating Fund and Cost Recovery Budget by Account Category FY 2021-22

	Operating	Cost Recovery	Total
Centrally Managed			
Sources:			
Base Allocation	\$ 35,820,083	\$ 2,153,519	\$ 37,973,602
One Time Transfers	(154,271)	-	(154,271)
<b>Total Sources</b>	<b>\$ 35,665,812</b>	<b>\$ 2,153,519</b>	<b>\$ 37,819,331</b>
Uses:			
Operating Expenditures			
Contractual services	\$ 105,000	\$ -	\$ 105,000
Services from Other Funds/Agencies	128,000	2,031,508	2,159,508
Other <sup>1</sup>	19,583,929	-	19,583,929
Financial Aid	23,947,043	-	23,947,043
<b>Total Operating Expenditures</b>	<b>43,763,972</b>	<b>2,031,508</b>	<b>45,795,480</b>
<b>Total Uses</b>	<b>\$ 43,763,972</b>	<b>\$ 2,031,508</b>	<b>\$ 45,795,480</b>
<b>Surplus/(Deficit)</b>	<b>\$ (8,098,161)</b>	<b>\$ 122,011</b>	<b>\$ (7,976,150)</b>

<sup>1</sup> Other expenses include supplies, technology licenses, maintenance and other miscellaneous costs

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**CAL POLY**

# Other Operating Funds





## **OTHER OPERATING FUNDS SUMMARY**

Other Operating Funds include state funded grant programs such as CSUPERB (Biotechnology Education and Research), COAST (Council on Ocean Affairs, Science and Technology) and ARI (Agricultural Research Institute), as well as some smaller funds supported directly by category IV user fees, such as WOW (Week of Welcome), S.O.A.R. (Summer Orientation and Registration), and Commencement.

These funds operate on a cash basis and, as such, the budget is typically based on a two-year average of actual activity. Due to the impacts of COVID, the FY2021-22 budget is planned flat from the prior year budget.

Remaining cash balances in any of these programs at year-end is retained by the programs and cannot be transferred to other funds.



# CAL POLY

## Other Operating Funds User Fees <sup>1</sup>

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 3,368,177	\$ 2,522,313	\$ 3,368,177	0.0%
Expenses	3,110,388	\$ 1,772,217	3,110,388	0.0%
Change in Net Assets	\$ 257,789	\$ 750,096	\$ 257,789	0.0%
Beginning Fund Balance	1,583,718	1,583,718	2,333,814	47.4%
Ending Fund Balance	\$ 1,841,507	\$ 2,333,814	\$ 2,591,603	40.7%

## State Grants

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 6,318,096	\$ 7,372,427	\$ 6,318,096	0.0%
Expenses	6,220,868	\$ 3,627,895	6,220,868	0.0%
Change in Net Assets	\$ 97,228	\$ 3,744,532	\$ 97,228	0.0%
Beginning Fund Balance	2,536,159	2,536,159	6,280,691	147.6%
Ending Fund Balance	\$ 2,633,387	\$ 6,280,691	\$ 6,377,919	142.2%

## Interest Earnings

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 1,756,209	\$ 2,119,108	\$ 1,756,209	0.0%
Expenses	1,147,545	\$ 99,400	1,147,545	0.0%
Change in Net Assets	\$ 608,664	\$ 2,019,708	\$ 608,664	0.0%
Beginning Fund Balance	3,908,897	3,908,897	5,928,605	51.7%
Ending Fund Balance	\$ 4,517,561	\$ 5,928,605	\$ 6,537,269	44.7%

<sup>1</sup> User Fees are Category IV fees

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**CAL POLY**

# Self-Support Funds



## **SELF-SUPPORT FUNDS SUMMARY**

Self-Support Funds include University Housing, University Parking, Campus University Union (UU), and Professional and Continuing Education (PaCE). These funds/programs are often referred to as Enterprise Funds (self-support). They are mandated to acquire their own revenue for support of their programs with any residual retained by the fund to support future operating and capital expenses. Each of these self-support budgets go through individual review and approval processes.

While PaCE and the UU were able to weather the financial impacts of COVID-19, University Housing and Parking suffered significant financial losses due to the reduced number of students, faculty, and staff on campus as the result of transitioning to a virtual learning and work environment. Fortunately, due to the Higher Education Emergency Relief Fund (HEERF) funding that Cal Poly received, funds were made available to partially support these entities so that they ended the prior fiscal year better than what was originally projected.

However, the HEERF funding was not sufficient to cover all of University Housing's losses which incurred a significant deficit position at year-end. This required a loan from the University in the amount of \$18.9 million with a ten-year repayment plan. It is anticipated that University Housing will have sufficient resources in the future to repay this loan.

In addition, with the return to a more populated campus and the anticipated increase in revenue, University Housing was approved \$38 million in system revenue bond (SRB) debt. These funds will be used to address the backlog of deferred maintenance in the residence halls. This debt payback will be reflected beginning in 2023.

As mentioned previously, University Parking was also hard hit by the COVID-19 pandemic. With the decrease of students and staff on campus, parking revenues declined to their lowest levels on record. With a combination of reserves and HEERF funding, University Parking was able to address the combined two-year deficit of approximately \$4 million. The financial outlook for the FY2021-22 year has greatly improved from the prior years and includes the implementation of an increase in parking fees and fines phased in over three years, beginning in FY2021/22.

What follows is a summary of the external budgets for these funds. In addition to the summary, more detailed budgets for each entity can be located in the Appendices.



## University Housing

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
<b>Revenues:</b>				
Rental Revenue	\$ 42,775,824	\$ 42,561,305	\$ 75,939,192	77.5%
Admissions Loan Repayment	128,000	21,601	128,000	0.0%
Other Revenue	2,300,000	19,250,778	232,000	(89.9%)
<b>Total Revenues</b>	<b>\$ 45,203,824</b>	<b>\$ 61,833,684</b>	<b>\$ 76,299,192</b>	<b>68.8%</b>
<b>Expenses:</b>				
<b>Salaries</b>				
Management & Supervisory	1,431,652	\$ 1,342,475	\$ 1,662,460	16.1%
Support Staff	8,097,703	7,549,822	9,450,339	16.7%
Other Salary & Wages	281,950	343,015	324,734	15.2%
Student Assistant	507,300	362,192	689,467	35.9%
<b>Total Salaries</b>	<b>10,318,605</b>	<b>9,597,505</b>	<b>12,127,000</b>	<b>17.5%</b>
<b>Benefits</b>				
Benefits	7,674,351	7,105,241	8,770,359	14.3%
<b>Total Benefits</b>	<b>7,674,351</b>	<b>7,105,241</b>	<b>8,770,359</b>	<b>14.3%</b>
<b>Operating Expenditures</b>				
Utilities	3,491,850	2,879,190	3,738,740	7.1%
Travel	178,630	13,624	109,130	(38.9%)
Contractual services	3,029,583	2,526,969	3,531,613	16.6%
Services from Other Funds/Agencies	5,285,606	6,554,182	7,098,612	34.3%
Other	2,620,174	12,665,722	4,468,059	70.5%
Financial Aid	1,400,000	615,879	1,965,082	40.4%
Transfers Out	-	5,206,318	112,785	100.0%
Debt Service	34,019,006	33,069,292	33,208,807	(2.4%)
<b>Total Operating Expenditures</b>	<b>50,024,849</b>	<b>63,531,176</b>	<b>54,232,828</b>	<b>8.4%</b>
<b>Total Expenses</b>	<b>\$ 68,017,805</b>	<b>\$ 80,233,922</b>	<b>\$ 75,130,187</b>	<b>10.5%</b>
<b>Change in Net Assets</b>	<b>\$ (22,813,981)</b>	<b>\$ (18,400,237)</b>	<b>\$ 1,169,005</b>	<b>105.1%</b>
Beginning Fund Balance <sup>1</sup>	1,654,598	1,654,598	(16,745,639)	(1112.1%)
<b>Ending Fund Balance</b>	<b>\$ (21,159,383)</b>	<b>\$ (16,745,639)</b>	<b>\$ (15,576,634)</b>	<b>(26.4%)</b>

<sup>1</sup> Negative ending fund balance in FY 2020-21 offset by loan from the University General Operating fund



## Transportation and Parking Services

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
Parking Fines and Forfeitures				
Revenues:				
Sales	\$ 155,750	\$ 226,663	\$ 612,000	292.9%
Revenue from Investments	357	249	336	(5.9%)
Transfers In	-	13,755	147,261	100.0%
Other Revenue	-	16,667	65,500	100.0%
<b>Total Revenue</b>	<b>\$ 156,107</b>	<b>\$ 257,334</b>	<b>\$ 825,097</b>	<b>428.5%</b>
Expenses:				
Salaries				
Support Staff	\$46,164	\$ 17,312	\$ 46,164	0.0%
Student Assistant	-	696	39,528	100.0%
<b>Total Salaries</b>	<b>46,164</b>	<b>18,007</b>	<b>85,692</b>	<b>85.6%</b>
Benefits				
Benefits	32,752	15,427	34,226	4.5%
<b>Total Benefits</b>	<b>32,752</b>	<b>15,427</b>	<b>34,226</b>	<b>4.5%</b>
Operating Expenditures				
Utilities	13,440	3,890	14,230	5.9%
Contractual services	162,500	151,908	312,875	92.5%
Services from Other Funds/Agencies	4,000	810	84,250	2006.3%
Other	110,179	70,146	293,824	166.7%
<b>Total Operating Expenditures</b>	<b>290,119</b>	<b>226,754</b>	<b>705,179</b>	<b>143.1%</b>
<b>Total Expenses</b>	<b>\$ 369,035</b>	<b>\$ 260,189</b>	<b>\$ 825,097</b>	<b>123.6%</b>
<b>Change in Net Assets</b>	<b>\$ (212,928)</b>	<b>\$ (2,855)</b>	<b>\$ 0</b>	<b>100.0%</b>
Beginning Fund Balance	212,928	212,928	210,074	(1.3%)
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 210,074</b>	<b>\$ 210,074</b>	<b>#####</b>



## Transportation and Parking Services

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
Parking Fees				
Revenues:				
Sales	\$ 2,633,038	\$ 2,230,384	\$ 5,001,577	90.0%
Reimbursements	-	2,266,500	-	100.0%
Revenue from Investments	80,275	173,009	84,381	5.1%
Transfers In	225,000	558,977	-	(100.0%)
Other Revenue	56,422	2,267,065	110,000	95.0%
<b>Total Revenue</b>	<b>\$ 2,994,735</b>	<b>\$ 7,495,935</b>	<b>\$ 5,195,958</b>	<b>73.5%</b>
Expenses:				
Salaries				
Management & Supervisory	\$ 198,888	\$ 199,896	\$ 259,171	30.3%
Support Staff	631,587	492,973	668,710	5.9%
Other Salaries & Wages	-	36,982	30,000	100.0%
Student Assistant	-	7,925	158,112	100.0%
<b>Total Salaries</b>	<b>830,475</b>	<b>737,777</b>	<b>1,115,993</b>	<b>34.4%</b>
Benefits				
Benefits	603,820	553,278	644,253	6.7%
<b>Total Benefits</b>	<b>603,820</b>	<b>553,278</b>	<b>644,253</b>	<b>6.7%</b>
Operating Expenditures				
Utilities	98,560	73,590	104,350	5.9%
Travel	-	1,283	-	100.0%
Contractual services	42,244	97,170	192,380	355.4%
Services from Other Funds/Agencies	136,103	212,547	761,981	459.9%
Transfers Out	-	2,103,064	157,260	100.0%
Other	476,955	571,542	457,700	(4.0%)
Debt Service	1,982,500	1,982,500	1,978,875	(0.2%)
<b>Total Operating Expenditures</b>	<b>2,736,362</b>	<b>5,041,696</b>	<b>3,652,546</b>	<b>33.5%</b>
<b>Total Expenses</b>	<b>\$ 4,170,657</b>	<b>\$ 6,332,751</b>	<b>\$ 5,412,792</b>	<b>29.8%</b>
<b>Change in Net Assets</b>	<b>\$ (1,175,922)</b>	<b>\$ 1,163,185</b>	<b>\$ (216,834)</b>	<b>81.6%</b>
Beginning Fund Balance	9,638,042	9,638,042	10,801,227	12.1%
<b>Ending Fund Balance</b>	<b>\$ 8,462,120</b>	<b>\$ 10,801,227</b>	<b>\$ 10,584,393</b>	<b>25.1%</b>





## Transportation and Parking Services

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
Total Parking Revenues <sup>1</sup> :				
Sales	\$ 2,788,788	\$ 2,457,047	\$ 5,613,577	101.3%
Reimbursements	-	2,266,500	-	100.0%
Revenue from Investments	80,632	173,258	84,717	5.1%
Transfers In	188,578	572,732	-	(100.0%)
Other Revenue	56,422	2,283,732	175,500	211.0%
<b>Total Revenue</b>	<b>\$ 3,114,420</b>	<b>\$ 7,753,269</b>	<b>\$ 5,873,794</b>	<b>88.6%</b>
Expenses <sup>1</sup> :				
Salaries				
Management & Supervisory Support Staff	\$ 198,888	\$ 199,896	\$ 259,171	30.3%
Other Salaries & Wages	677,751	510,285	714,874	5.5%
Student Assistant	-	36,982	30,000	100.0%
Student Assistant	-	8,621	197,640	100.0%
<b>Total Salaries</b>	<b>876,639</b>	<b>755,784</b>	<b>1,201,685</b>	<b>37.1%</b>
Benefits				
Benefits	636,572	568,705	678,479	6.6%
<b>Total Benefits</b>	<b>636,572</b>	<b>568,705</b>	<b>678,479</b>	<b>6.6%</b>
Operating Expenditures				
Utilities	112,000	77,480	118,580	5.9%
Travel	-	1,283	-	100.0%
Contractual services	204,744	249,078	505,255	146.8%
Services from Other Funds/Agencies	140,103	213,358	846,231	504.0%
Transfers Out	-	2,103,064	9,999	100.0%
Other	587,134	641,688	751,524	28.0%
Debt Service	1,982,500	1,982,500	1,978,875	(0.2%)
<b>Total Operating Expenditures</b>	<b>3,026,481</b>	<b>5,268,450</b>	<b>4,210,464</b>	<b>39.1%</b>
<b>Total Expenses</b>	<b>\$ 4,539,692</b>	<b>\$ 6,592,939</b>	<b>\$ 6,090,628</b>	<b>34.2%</b>
<b>Change in Net Assets</b>	<b>\$ (1,425,272)</b>	<b>\$ 1,160,330</b>	<b>\$ (216,834)</b>	<b>84.8%</b>
Beginning Fund Balance	9,850,970	9,850,970	11,011,300	11.8%
<b>Ending Fund Balance</b>	<b>\$ 8,425,698</b>	<b>\$ 11,011,300</b>	<b>\$ 10,794,467</b>	<b>28.1%</b>

<sup>1</sup> Parking Fees subsidize Parking Fines to cover the fund deficit. This subsidy has been eliminated from revenues and expenses in the Total Parking summary



## University Union

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues				
Sales	\$ 15,862,129	\$ 16,831,966	\$ 17,319,814	9.2%
Gifts/Grants	1,102,309	1,119,332	1,102,309	0.0%
Revenue from Investments	235,874	417,663	299,561	27.0%
Transfers In	-	5,899,771	-	100.0%
<b>Total Revenues</b>	<b>\$ 17,200,312</b>	<b>\$ 24,268,732</b>	<b>\$ 18,721,684</b>	<b>8.8%</b>
Expenses:				
Services from Other Funds/Agencies	46,343	158,893	333,590	619.8%
Contractual Services	-	6,058	-	100.0%
Other <sup>1</sup>	8,413,364	8,552,127	9,316,862	10.7%
Transfers Out	1,455,464	15,771	6,196,555	325.7%
Debt Service	5,784,181	5,634,869	5,783,244	(0.0%)
<b>Total Expenses</b>	<b>\$ 15,699,352</b>	<b>\$ 14,367,717</b>	<b>\$ 21,630,251</b>	<b>37.8%</b>
<b>Change in Net Assets <sup>1</sup></b>	<b>\$ 1,500,960</b>	<b>\$ 9,901,015</b>	<b>\$ (2,908,567)</b>	<b>293.8%</b>
Beginning Fund Balance	16,470,301	16,470,301	26,371,316	60.1%
<b>Ending Fund Balance</b>	<b>\$ 17,971,261</b>	<b>\$ 26,371,316</b>	<b>\$ 23,462,749</b>	<b>30.6%</b>

<sup>1</sup> Negative budgeted change in net assets in FY 2021-22 is due to \$6M transfer to Maintenance, Repair & Capital funds

## Professional and Continuing Education (PaCE)

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
<b>Revenues:</b>				
Continuing Education Fees	\$ 4,000	\$ 14,253,874	\$ 14,939,926	373398.2%
Revenue from Investments	178,065	184,709	187,728	5.4%
Transfers In	\$ -	3,413,906	2,148,105	100.0%
Other Revenue	\$ 2,743,000	1,348,913	1,199,782	(56.3%)
<b>Total Revenues</b>	<b>\$ 2,925,065</b>	<b>\$ 19,201,401</b>	<b>\$ 18,475,541</b>	<b>531.6%</b>
<b>Expenses:</b>				
<b>Salaries</b>				
Academic	\$ -	\$ 5,907,396	\$ 6,271,595	100.0%
Management & Supervisory	713,811	639,556	391,011	(45.2%)
Support Staff	742,534	816,690	765,198	3.1%
Student Assistant	68,927	156,474	129,766	88.3%
Other Salaries & Wages		89,439	-	100.0%
<b>Total Salaries</b>	<b>1,525,272</b>	<b>7,609,556</b>	<b>7,557,571</b>	<b>395.5%</b>
<b>Benefits</b>				
Benefits	1,060,128	1,505,109	1,037,504	(2.1%)
<b>Total Benefits</b>	<b>1,060,128</b>	<b>1,505,109</b>	<b>1,037,504</b>	<b>(2.1%)</b>
<b>Operating Expenditures</b>				
Utilities	16,558	14,755	16,588	0.2%
Travel	1,007	-	58,788	5737.9%
Services from Other Funds/Agencies	144,323	3,524,139	3,330,223	2207.5%
Contractual Services	-	132,580	-	100.0%
Other <sup>1</sup>	436,273	448,031	1,630,321	273.7%
Financial Aid	-	1,577,463	1,747,780	100.0%
Transfers Out	-	3,262,841	2,148,105	100.0%
<b>Total Operating Expenditures</b>	<b>598,161</b>	<b>\$ 8,959,809</b>	<b>8,931,806</b>	<b>1393.2%</b>
<b>Total Expenses</b>	<b>\$ 3,183,561</b>	<b>\$ 18,074,474</b>	<b>\$ 17,526,881</b>	<b>450.5%</b>
<b>Change in Net Assets - Operations</b>	<b>\$ (258,496)</b>	<b>\$ 1,126,928</b>	<b>\$ 948,660</b>	<b>(100.0%)</b>
Beginning Fund Balance	7,913,906	7,913,906	9,040,834	14.2%
<b>Ending Fund Balance</b>	<b>\$ 7,655,410</b>	<b>\$ 9,040,834</b>	<b>\$ 9,989,494</b>	<b>30.5%</b>



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# Other Selected Funds



## **OTHER SELECTED FUNDS & BUDGETS SUMMARY**

Other Selected Funds & Budgets include additional California State University funds not already reported, as well as a summary of key Campus Based Fee budgets (a subset of General Operating Funds disclosed in the section starting on page 5). Funds not yet reported include Athletics [funded from Instructionally Related Activity (IRA) fees], Other IRA based fee budgets, and budgets funded by the California State Lottery. The Campus Based Fees that are included in this document are the Cal Poly Opportunity Fee (CPOF), Student Success Fees (SSF), College Based Fees (CBF), and Cal Poly Plan Fees (CPP).

IRA fee budgets are split between Athletics and other funds based upon a historical formula approved by the IRA committee. These funds are projected conservatively each year based upon expected student enrollment. They must be used for instructionally related activity purposes. Instructionally related activities are defined as "...activities and laboratory experiences that are partially sponsored by an academic discipline or department and which are, in the judgment of the President, integrally related to the function of instructional offerings." (Ed Code 89230). The effects of COVID can be seen in the IRA actuals from last year. With the virtual environment, there was limited IRA based activity, which has allowed for an increased fund balance within the programs. While the budget is based on the revenue allocated, there is the potential that additional reserves will be utilized as the needs of the population become clearer.

Athletics has worked significantly over the past few years to reduce the ongoing deficit. This budget includes the planned use of reserves in order to offset the projected decrease in revenue as a result of uncertainty surrounding event attendance and lack of typical game guarantee revenue for sporting events.

Lottery funds are allocated directly from the state as directed from the Chancellor's Office and Cal Poly is expected to continue to receive approximately \$1.8 million. The California State Lottery Act of 1984 states "...all funds allocated from the California State Lottery Education Fund shall be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing of research or any other non-instructional purpose." The intent of Lottery funds is to provide monetary support aligned with an instructional purpose for the education of students. The revenue in this fund is projected to remain flat for FY2021-22.

Campus Based Fees are campus-based mandatory (category II) fees required for enrollment. SSF, CBF, and CPP are long-standing fees that are charged to all students. These fees increase each year by a 3-year trailing average of the Higher Education Price Index (HEPI), which was 2.5% for fees charged in FY2021-22. CPOF is the newest fee, assessed to non-resident students on a cohort basis. This is the third year this fee has been charged. SSF & CPOF fees are supported by committee decisions for allocations, where the CBF is directly allocated to the college, and CPP is directed at the purview of the Provost. With Cal Poly enrollment continuing to remain strong, this budget includes the SSF and CPOF committees recommended allocation of funds that had been retained in the prior



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year due to the possible negative financial impacts of COVID-19 and the uncertainty surrounding enrollment.

What follows is a summary of these budgets. In addition to the summary, more detailed information on IRA and Lottery budgets can be located in the Appendices.



## Athletics IRA

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 6,822,579	\$ 7,492,476	\$ 9,211,603	35.0%
Expenses	7,871,092	6,379,186	9,484,015	20.5%
Change in Net Assets	\$ (1,048,513)	\$ 1,113,290	\$ (272,412)	(74.0%)
Beginning Fund Balance	(250,456)	(250,456)	862,834	(444.5%)
Ending Fund Balance	\$ (1,298,969)	\$ 862,834	\$ 590,422	(145.5%)

## Other IRA

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Final Budget	Actuals	Initial Budget	%
Revenues <sup>1</sup>	\$ 1,733,923	\$ 2,021,107	\$ 2,295,732	32.4%
Expenses	1,731,794	903,168	2,210,642	27.7%
Change in Net Assets	\$ 2,129	\$ 1,117,939	\$ 85,090	3896.7%
Beginning Fund Balance	2,937,110	2,937,110	4,055,049	38.1%
Ending Fund Balance	\$ 2,939,239	\$ 4,055,049	\$ 4,140,139	40.9%

<sup>1</sup>Many IRAs rely on funding separate from IRA Fee Revenue to support activities. With the exception of Athletics, these revenues are not currently budgeted; Other IRA revenue and expense budgets are fee allocations only

## Lottery

	Fiscal Year 2020-21		Fiscal Year 2021-22	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 1,646,000	\$ 1,788,751	\$ 1,646,000	0.0%
Expenses	1,534,000	1,238,335	1,534,000	0.0%
Change in Net Assets	\$ 112,000	\$ 550,416	\$ 112,000	0.0%
Beginning Fund Balance	1,294,511	1,294,511	1,844,927	42.5%
Ending Fund Balance	\$ 1,406,511	\$ 1,844,927	\$ 1,956,927	39.1%



## Consolidated Athletics Budget

	General Operating Budget	IRA Budget	Scholarship Budget	Total Athletics Budget
Revenues				
Higher Education Fees				
Cat II	\$ 7,563,312	\$ 5,743,658	\$ -	\$ 13,306,970
Gifts Grants and Contracts	-	1,420,267	4,098,078	5,518,345
Other Financial Sources	-	2,047,678	379,911	2,427,589
Total Revenues	<u>\$ 7,563,312</u>	<u>\$ 9,211,603</u>	<u>\$ 4,477,989</u>	<u>\$ 21,252,904</u>
Expenses				
Salaries	4,832,269	2,125,703	-	6,957,973
Benefits	2,615,922	1,124,921	-	3,740,843
Operating Expenses	115,121	6,233,390	5,710,000	12,058,511
Total Expenses	<u>7,563,312</u>	<u>9,484,015</u>	<u>5,710,000</u>	<u>22,757,327</u>
Change in Net Assets	<u>\$ -</u>	<u>(\$272,412)</u>	<u>(\$1,232,011)</u>	<u>(\$1,504,423)</u>





## Student Fees Allocation

	Fiscal Year 2021-22			
	Cal Poly Opportunity Fee	Student Success Fee	College Based Fees	Cal Poly Plan
Revenues	\$ 11,348,000	\$ 19,595,000	\$ 20,662,000	\$ 5,354,000
Allocations				
Colleges				
Agriculture, Food & Environmental Sciences	227,005	1,554,150	3,734,350	186,000
Architecture & Environmental Design	124,681	334,000	1,685,859	137,580
Orfalea College of Business	357,590	1,482,840	2,786,132	690,000
Liberal Arts	-	2,228,192	1,893,124	1,390,235
Engineering	315,977	2,947,005	5,661,814	530,500
Science & Math	236,734	2,490,155	2,808,166	1,489,735
Academic Programs & Planning	907,103	1,946,830	-	372,950
Academic Affairs	1,495,012	1,721,109	2,092,555	557,000
Student Affairs Equity & Transition	907,500	1,689,837	-	-
Student Affairs Diversity & Inclusion	410,000	786,848	-	-
Student Affairs Leadership & Service	-	169,000	-	-
Information Technology Services	-	250,000	-	-
University Office of Diversity & Inclusion	50,000	251,639	-	-
Research, Economic Development & Graduate Ed	-	200,000	-	-
Dean of Students	-	265,000	-	-
Campus Health & Wellbeing	-	861,263	-	-
Enrollment Management & University Strategy	642,000	417,132	-	-
Financial Aid	5,674,397	-	-	-
<b>Total Expenditures</b>	<b>11,348,000</b>	<b>19,595,000</b>	<b>20,662,000</b>	<b>5,354,000</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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# Maintenance, Repair and Capital Improvement



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## **Maintenance, Repair and Capital improvement (MRC) SUMMARY**

Maintenance, Repair and Capital Improvement budgets are project-based and funded from a variety of sources related to improving the physical campus. These projects are reviewed continuously, and approved by the Chief Financial Officer (CFO). This list includes projects funded from various campus entities, gifts and state funds.

All projects are budgeted and funded uniquely. The current budgeting system/process utilizes a roll-over method, thus the unspent project funding (Carryover) is kept at that level as the beginning available funds. Additionally, from University resources, \$1 million is allocated annually for both deferred maintenance and special repair projects.

The most significant change from the prior year is in the Major Capital projects section as work continues on the Frost Center. The Frost Center budget has decreased significantly when compared to the prior year due to continuing construction during COVID. It is anticipated that the majority of this project will be completed by the end of this fiscal year.



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## Maintenance, Repair and Capital Improvement

Project Type	Adopted FY 2021-22	Carryover from FY 2020-21	Amended FY 2021-22
Associated Students Inc.	\$ 20,000	\$ -	\$ 20,000
Deferred Maintenance	1,000,000	697,409	1,697,409
Energy Projects	-	7,537	7,537
Cal Poly Foundation	-	369,447	369,447
State Department Funding	-	901,301	901,301
Health Center M&R	300,000	28,077	328,077
Performing Arts Center M&R	335,000	54,544	389,544
Housing Maintenance and Repair	4,583,000	(3,378,503)	1,204,497
Major Capital projects	-	25,702,209	25,702,209
Parking Maintenance and Repair	9,999	36,766	46,765
University Union M&R	-	1,184,469	1,184,469
Contingency <sup>1</sup>	-	12,963,362	12,963,362
Special Projects funding	125,000	16,043,230	16,168,230
Special Repair funding & Utility Savings Projects	1,000,000	2,873,314	3,873,314
<b>Total</b>	<b>\$ 7,372,999</b>	<b>\$ 57,483,162</b>	<b>\$ 64,856,161</b>

<sup>1</sup> Includes contingency funding for Housing, Parking, University Union, Maintenance & Repair and Capital Projects

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# Auxiliary Funds (External Enterprise)



## AUXILIARY (EXTERNAL ENTERPRISE) SUMMARY

Auxiliary organizations, or External Enterprise Funds, are separate 501(c)(3) legal entities authorized in the California Education Code to provide essential services to students and employees. They operate in association with campuses pursuant to special written agreements, and are authorized to perform specific functions that contribute to the educational mission of the campus.

At Cal Poly, this includes, Associated Students, Inc. (ASI), Cal Poly Corporation (CPC), Cal Poly Foundation (Foundation), and the Performing Arts Center (PAC). These funds exist outside of the State fund system, however support Cal Poly in its mission. In addition, all have their own Board/managing body that reviews and approves their finances, although they operate within the policies established by the California State University Board of Trustees, the Chancellor, and the campus.

These programs are self-contained. They must bring in their own revenue to support the program, with any residual income retained by the entity to support future operating and capital expenses.

With the return to a more fully populated campus, the auxiliary funds are poised to end the year in a better financial position. For the first time since the Spring of 2020, all areas are planned to be breakeven or better without the need for drastic reductions in operational support, and the PAC is anticipating events beginning Fall 2021.

What follows is a summary of the external budgets for these funds. In addition to the summary, more detailed budgets for each entity can be located in the Appendices.



## Auxiliary Funds

	Fiscal Year 2021-22			
	Associated Students, Inc.	Cal Poly Corporation	Cal Poly Foundation	Performing Arts Center <sup>1</sup>
Revenues	\$ 7,408,716	\$ 41,951,000	\$ 5,197,043	\$ 2,367,751
Expenses	7,408,716	38,362,000	4,280,858	1,970,429
Transfers to Maintenance & Repair Reserves	-	-	-	375,000
Other Income (Expense)	-	(2,337,000)	-	-
<b>Change in Net Assets</b>	<b>\$ -</b>	<b>\$ 1,252,000</b>	<b>\$ 916,185</b>	<b>\$ 22,322</b>
Beginning Fund Balance	3,621,870	-	3,649,293	684,558
<b>Ending Fund Balance</b>	<b>\$ 3,621,870</b>	<b>\$ 1,252,000</b>	<b>\$ 4,565,478</b>	<b>\$ 706,880</b>

<sup>1</sup> PAC revenues and expenses have been adjusted down by General Operating funded amounts, so as not to be duplicated with budgets contained in previous reports. Amount is \$1,273,405 for both FY2020-21 and FY2021-22



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**CAL POLY**

# Appendices



## MEMORANDUM

8/11/2021

**TO:** Jeffrey D. Armstrong  
President

Cynthia Vizcaíno Villa  
Senior Vice President,  
Administration and Finance

**FROM:** David Valadez  
Executive Director  
University Budget & Fiscal Planning

**COPIES:** C. Jackson-Elmoore  
J. Darin  
A. Kraetsch *AK*  
J. Haft *AK*

**SUBJECT:** Approval of FY 2021/22 CSU Operating Budget  
Plan Allocations

Attached for your review and approval is the Cal Poly General Operating Budget Plan confirming the allocation decisions for the FY 2021/22 Budget.

Budget highlights for FY 2021/22 are as follows:

- Budget is based on an enrollment target of 17,127 resident FTES and 3,470 non-resident FTES.
- State appropriation increased by \$20,562,000 for a total allocation of \$159,965,000, this is approximately \$787,000 less than the FY 2019/20 state appropriation.
- Tuition and fees increased by \$7,478,000.
- Budget reflected a deficit of \$6,830,719 that was addressed with a combination of base and one-time reductions and use of economic uncertainty reserves.
- One-time funds in the amount of \$1,771,000 are required for Cal Poly's Senate Bill (SB)84 obligation.

Approved:

*Cynthia Vizcaino Villa*  
Cynthia Vizcaino Villa (Aug 12, 2021 16:44 PDT)

08/12/2021

Cynthia Vizcaíno Villa  
*Jeffrey D. Armstrong*  
Jeffrey D. Armstrong

Date

08/12/2021

Date

## CSU General Operating Fund Budget Plan FY 2021/22

	Base Budget FY 2020/21	Base Budget Variance to Base Budget FY 2020/21	Base Budget FY 2021/22	One Time Budget FY2021/22	Operating Budget FY 2021/22
<b>Sources</b>					
Allocated State Tax Revenues <sup>1</sup>	\$ 141,830,000	\$ 20,562,000	\$ 159,965,000	\$ 1,253,000	\$ 161,218,000
General Appropriations Adjustment	(2,427,000)				
<i>Sub-total - State Appropriation</i>	139,403,000	20,562,000	159,965,000	1,253,000	161,218,000
<b>Campus Based Fees</b>					
Tuition	120,046,000	(1,018,000)	119,028,000		119,028,000
Non-resident Tuition	40,322,000	175,000	40,497,000		40,497,000
College Based Fee (Designated Fee)	20,014,000	648,000	20,662,000		20,662,000
Student Success Fee (Designated Fee)	18,954,000	641,000	19,595,000		19,595,000
Cal Poly Plan (Designated Fee)	5,181,000	173,000	5,354,000		5,354,000
Professional Grad Fee (Designated Fee; 25% to Fin Aid)	170,000	-	170,000		170,000
Health Services (Designated Fee; 30% to Fin Aid)	12,115,000	1,936,000	14,051,000		14,051,000
Cal Poly Opportunity Fee	6,425,000	4,923,000	11,348,000		11,348,000
Other Campus Receipts and Sources	2,452,400	-	2,452,400		2,452,400
<i>Sub-total - Campus Based Fees</i>	225,679,400	7,478,000	233,157,400	-	233,157,400
<b>Total Sources</b>	<b>365,082,400</b>	<b>28,040,000</b>	<b>393,122,400</b>	<b>1,253,000</b>	<b>394,375,400</b>
Headcount	21,351	(57)	21,294		
Resident FTES	17,332	(205)	17,127		
Non-Resident FTES	3,449	21	3,470		

## CSU General Operating Fund Budget Plan FY 2021/22

	Base Budget FY 2020/21	Base Budget Variance to Base Budget FY 2020/21	Base Budget FY 2021/22	One Time Budget FY2021/22	Operating Budget FY 2021/22
<b>Uses</b>					
<b>General Campus Allocations</b>					
Academic Affairs - General Support	177,139,546	-	177,139,546		177,139,546
Academic Affairs - Professional Grad Fee	127,500	-	127,500		127,500
Academic Affairs - College Based Fees	20,014,000	648,000	20,662,000		20,662,000
Academic Affairs - Student Success Fees	13,376,281	1,328,000	14,704,281		14,704,281
Academic Affairs - Cal Poly Plan Fees	5,181,000	173,000	5,354,000		5,354,000
Academic Affairs - Cal Poly Opportunity Fees	1,870,558	1,793,545	3,664,103		3,664,103
Information Technology Services - General Support	17,077,151	-	17,077,151		17,077,151
Information Technology Services - Campus Software Agreements	-	-	-		
Information Technology Services - Student Success Fees	250,000	-	250,000		250,000
Research, Econ Develop, Grad Ed - General Support	1,455,769	-	1,455,769	500,000	1,955,769
Research, Econ Develop, Grad Ed - Student Success Fees	200,000	-	200,000		200,000
Strategic Enrollment Management - General Support	12,121,652	-	12,121,652		12,121,652
Strategic Enrollment Management - Student Success Fees	417,132	-	417,132		417,132
Strategic Enrollment Management - Cal Poly Opportunity Fee	642,000	-	642,000		642,000
Diversity & Inclusion - General Support	791,156	-	791,156		791,156
Diversity & Inclusion - Student Success Fees	251,639	-	251,639		251,639
Diversity & Inclusion - Cal Poly Opportunity Fee	-	50,000	50,000		50,000
Student Affairs - General Support	14,785,724	-	14,785,724		14,785,724
Student Affairs - Health Services Fee	10,471,300	1,688,300	12,159,600		12,159,600
Student Affairs - Student Success Fees	3,851,948	(80,000)	3,771,948		3,771,948
Student Affairs - Cal Poly Opportunity Fees	746,667	570,833	1,317,500		1,317,500
Administration & Finance	37,634,755	-	37,634,755		37,634,755
Administration & Finance - Campus Utilities	8,410,622	-	8,410,622		8,410,622
President's Office	1,841,502	-	1,841,502		1,841,502
University Support	710,546	-	710,546		710,546
University Development	5,015,828	-	5,015,828		5,015,828
University Communications & Marketing	2,713,305	-	2,713,305		2,713,305
<i>Sub-total - General Campus Allocations</i>	337,097,581	6,171,678	343,269,259	500,000	343,769,259

## CSU General Operating Fund Budget Plan FY 2021/22

	Base Budget FY 2020/21	Base Budget Variance to Base Budget FY 2020/21	Base Budget FY 2021/22	One Time Budget FY2021/22	Operating Budget FY 2021/22
<b>Campus Based Scholarships</b>					
SUG Allocation	12,124,000	(606,000)	11,518,000		11,518,000
Non Resident Scholarship	3,560,000	-	3,560,000		3,560,000
Cal Poly Opportunity Grant	3,026,783	2,647,217	5,674,000		5,674,000
Health Financial Aid - 30%	1,643,700	247,700	1,891,400		1,891,400
State EOP Grants	563,143	-	563,143		563,143
Fortune	-	180,000	180,000		180,000
Merit Scholarship	222,000	-	222,000		222,000
Cal Poly Scholars	200,000	(145,000)	55,000		55,000
Cal Poly Scholars - Mosaic	90,000	-	90,000		90,000
Cal Poly Grants	78,000	-	78,000		78,000
Athletics Scholarships	50,000	-	50,000		50,000
Professional Grad Fee - Fin Aid 25%	42,500	-	42,500		42,500
State Graduate Fellowships	23,000	-	23,000		23,000
<i>Sub-total, Campus Based Scholarships</i>	21,623,126	2,323,917	23,947,043	-	23,947,043
<b>Centrally Managed/Mandatory Costs</b>					
Benefit Centralization Savings	(1,500,000)	(1,500,000)	(3,000,000)		(3,000,000)
FY 2021-22 Benefit Cost Increases	4,944,359	1,596,289	6,540,648		6,540,648
Maintenance of new facilities	-	3,211,000	3,211,000		3,211,000
Unallocated SSF funds	607,000	(607,000)	-		-
Unallocated CPOF funds	138,992	(138,595)	397		397
Unallocated Infrastructure Funding Plan	117,980	(117,980)	-		-
Infrastructure Funding Plan - R-Edge Research Support (year 3 of 5)	500,000	-	500,000	(500,000)	-
Infrastructure Funding Plan (CRM Support)	475,000	-	475,000	(475,000)	-
FY 2021-22 Retirement Adjustment	2,477,000	(2,477,000)	-		-
Risk Pool / Benefits Admin	5,945,016	1,065,000	7,010,016		7,010,016
Debt Service (Frost Center & yak?it'ut'u)	2,730,000	-	2,730,000		2,730,000
Graduation Initiative 2025	-	677,000	677,000		677,000
AB1460 Ethnic Studies	-	765,000	765,000		765,000
Fire Services	527,000	-	527,000		527,000
Cal Poly Opportunity Fee Assessment	750,000	500,000	1,250,000	(682,600)	567,400
SB84 Loan Repayment (year 3 of 6)	1,141,300	-	1,141,300	1,771,000	2,912,300
Memberships	125,000	-	125,000		125,000
<i>Sub-total - Centrally Managed/Mandatory Costs</i>	18,978,647	2,973,714	21,952,361	113,400	22,065,761

## CSU General Operating Fund Budget Plan FY 2021/22

	Base Budget FY 2020/21	Base Budget Variance to Base Budget FY 2020/21	Base Budget FY 2021/22	One Time Budget FY2021/22	Operating Budget FY 2021/22
<b>Strategic Allocations</b>					
Campus Health and Wellbeing State Funding Reallocation	-	(400,000)	(400,000)		(400,000)
Strategic Investment Initiatives	3,500,000	(1,500,000)	2,000,000		2,000,000
Promotion and Tenure	-	1,000,000	1,000,000		1,000,000
One-Time Enrollment Funding Support <sup>1</sup>	-	-	-	1,253,000	1,253,000
Athletics Volleyball & Memberships	-	137,500	137,500		137,500
University Personnel Start-Up costs	-	17,795	17,795		17,795
ITS Centralization <sup>2</sup>	-	1,460,272	1,460,272		1,460,272
University Communications and Marketing Start-up costs	-	361,805	361,805		361,805
University Data Infrastructure Cloud Platform	-	336,104	336,104		336,104
Open House	-	60,000	60,000		60,000
Safer positions	-	193,000	193,000		193,000
<i>Sub-total, Commitments</i>	3,500,000	1,666,476	5,166,476	1,253,000	6,419,476
<b>Total Uses</b>	<b>381,199,354</b>	<b>13,135,785</b>	<b>394,335,139</b>	<b>1,866,400</b>	<b>396,201,539</b>
<b>Net Operating Budget Surplus / (Deficit)</b>	<b>(\$16,116,954)</b>	<b>\$14,904,215</b>	<b>(\$1,212,739)</b>	<b>(\$613,400)</b>	<b>(\$1,826,139)</b>
<b>Budgeted Reserves</b>					
Campus Reserves - Capital	500,000	-	500,000	(500,000)	-
Campus Reserves - Economic Uncertainty	1,500,000	500,000	2,000,000	(3,826,139)	(1,826,139)
<i>Sub-total, Reserves</i>	2,000,000	500,000	2,500,000	(4,326,139)	(1,826,139)
<b>Net Budget Surplus/Deficit After Reserves<sup>3</sup></b>	<b>(\$18,116,954)</b>	<b>\$14,404,215</b>	<b>(\$3,712,739)</b>	<b>\$3,712,739</b>	<b>\$0</b>

<sup>1</sup> Estimation of additional One-Time funds

<sup>2</sup> ITS Centralization costs of \$1.46M shown is in addition to the \$1.10M base funded as part of ITS Modernization in FY20-21 (total of \$2.56M)

<sup>3</sup> Planned use of Economic Uncertainty of \$1,826,139 (Economic Uncertainty Reserves as of 7/1/2021 was \$21,050,638)



## Strategic Initiatives FY 2021-22

	Budget
<b>Sources</b>	
General Operating Budget Allocation	\$ 3,500,000
Reduction of Operating Allocation	(1,500,000)
<b>Total Sources</b>	<b>2,000,000</b>
<b>Planned Uses</b>	
Cal Poly Lofts Scholarships	40,000
Economic Development Activity	300,000
CCI Operational Support	62,000
<b>Total Uses</b>	<b>402,000</b>
<b>Net Projected One-Time Funding Available</b>	<b>\$ 1,598,000</b>





## Summary of New Allocations By Division / Source FY 2021-22

	State Approp/ Tuition	Campus Based Fees	One-Time	Total
<b>Academic Affairs</b>				
College-Based Fee, Cal Poly Plan	\$ -	\$ 821,000	\$ -	\$ 821,000
Graduate Initiative 2025 - Unrestricted	198,060	-	-	198,060
AB1460 Funding	765,000	-	-	765,000
Faculty-Tenure Track - SSF	-	1,328,000	2,070,000	3,398,000
Faculty-Tenure Track - CPOF	-	1,495,012	-	1,495,012
Cal Poly Scholars Advising Support - CPOF	-	176,533	-	176,533
Faculty Promotion/Tenure	1,000,000	-	-	1,000,000
Transfer Center/Advising Support - CPOF	-	122,000	-	122,000
One-Time Enrollment Funding	-	-	1,253,000	1,253,000
	<b>\$ 1,963,060</b>	<b>\$ 3,942,545</b>	<b>\$ 3,323,000</b>	<b>\$ 9,228,605</b>
<b>University Personnel</b>				
Start Up Costs	17,795			17,795
	<b>\$ 17,795</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,795</b>
<b>Information Technology</b>				
ITS Centralization <sup>1</sup>	1,460,272	-	-	1,460,272
University Data Infrastructure Cloud Platform	336,104	-	-	336,104
	<b>\$ 1,796,376</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,796,376</b>



## Summary of New Allocations By Division / Source FY 2021-22

	State Approp/ Tuition	Campus Based Fees	One-Time	Total
<b>R-Edge</b>				
Research Support (Year 3 of 5)	-	-	500,000	500,000
	\$ -	\$ -	\$ 500,000	\$ 500,000
<b>Office of Diversity &amp; Inclusivity</b>				
BEACoN Mentor - CPOF	-	50,000	-	50,000
	\$ -	\$ 50,000	\$ -	\$ 50,000
<b>Student Affairs</b>				
Athletics Volleyball & Memberships	137,500	-	-	137,500
Open House	60,000	-	-	60,000
Safer	193,000	-	-	193,000
WITH US - SSF support	-	-	75,000	75,000
GI2025 - Basic Needs/Mental Health	478,940	-	-	478,940
CP Scholars Support - CPOF	-	80,833	-	80,833
Latinx Student Space - CPOF	-	-	150,000	150,000
DEI Efforts - CPOF	-	410,000	-	410,000
Health Services - Operations	-	1,688,300	-	1,688,300
	\$ 869,440	\$ 2,179,133	\$ 225,000	\$ 3,273,573
<b>University Communication and Marketing</b>				
Start Up Costs	361,805	-	-	361,805
	\$ 361,805	\$ -	\$ -	\$ 361,805



## Summary of New Allocations By Division / Source FY 2021-22

	State Approp/ Tuition	Campus Based Fees	One-Time	Total
<b>Administration &amp; Finance</b>				
Maintenance of new Facilities	3,211,000	-	-	3,211,000
	\$ 3,211,000	\$ -	\$ -	\$ 3,211,000
<b>Central/Mandatory Costs</b>				
Comp/Health/Retirement - New	1,596,289	-	-	1,596,289
Centralized Benefits Savings	(1,500,000)	-	-	(1,500,000)
FY2020-21 Retirement Adjustment	(2,477,000)	-	-	(2,477,000)
Financial Aid - CPOF	-	2,647,217	-	2,647,217
Financial Aid - Health	-	247,700	-	247,700
Financial Aid - SUG	(606,000)	-	-	(606,000)
Financial Aid - Fortune	35,000	-	-	35,000
CPOF Assessment	500,000	-	(682,600)	(182,600)
Unallocated - SSF <sup>2</sup>	-	(607,000)	(2,145,000)	(2,752,000)
Unallocated - CPOF <sup>2</sup>	-	(138,595)	(150,000)	(288,595)
CHW State Funding Reallocation	(400,000)	-	-	(400,000)
Risk/Insurance	1,065,000	-	-	1,065,000
R-Edge Research Support - IFP	-	-	(500,000)	(500,000)
Deferment of CRM Licenses - IFP	-	-	(475,000)	(475,000)
SB84 Repayment	-	-	1,771,000	1,771,000
Strategic Initiative / Unallocated IFP Defunding	(1,617,980)	-	-	(1,617,980)
Campus Reserve - Econ Uncert.	500,000	-	(3,826,139)	(3,326,139)
Capital Financing Reserve	-	-	(500,000)	(500,000)
	\$ (2,904,691)	\$ 2,149,322	\$ (6,507,739)	\$ (7,263,108)
<b>Total Allocations by Funding Source</b>	<b>\$ 5,314,785</b>	<b>\$ 8,321,000</b>	<b>\$ (2,459,739)</b>	<b>\$ 11,176,046</b>

<sup>1</sup> ITS Centralization costs of \$1.46M shown is in addition to the \$1.10M base funded as part of ITS Modernization in FY20-21 (total of \$2.56M)

<sup>2</sup> Prior Year Unallocated CPOF/SSF allocated this year above



## Budget Deficit Mitigation Decisions FY 2021-22

	Permanent	One-Time	Total
<b>Operating Budget</b>			
General Operating Base Deficit	\$ (6,830,719)		\$ (6,830,719)
Additional One-Time Support Deficit		(1,771,000)	(1,771,000)
<b>Total Deficit</b>	<b>(6,830,719)</b>	<b>(1,771,000)</b>	<b>(8,601,719)</b>
<b>Mitigation Strategies</b>			
<b>Recurring</b>			
Reduction of GI2025 Allocation <sup>1</sup>	1,500,000		1,500,000
Reduction of Strategic Initiative Funding	1,500,000		1,500,000
Reduction of unallocated Infrastructure Funding Plan	117,980		117,980
<b>Total Recurring</b>	<b>3,117,980</b>		<b>3,117,980</b>
<b>One-Time</b>			
One-year deferral of planned Capital Reserve funding		500,000	500,000
One-year deferral of planned Economic Uncertainty funding		2,000,000	2,000,000
One-Year Savings of CPOF Assessment		682,600	682,600
One-year savings of CRM annual license support		475,000	475,000
<b>Total One-Time</b>		<b>3,657,600</b>	<b>3,657,600</b>
<b>Net Projected Surplus/(Use of Economic Uncertainty)</b>	<b>\$ (3,712,739)</b>	<b>\$ 1,886,600</b>	<b>\$ (1,826,139)</b>



<sup>1</sup> Net effect of this reduction leaves \$677K of GI2025 to be allocated

**Signature:** *Angie Kraetsch*

**Email:** akraetsc@calpoly.edu

**CODED MEMO B 2021-02**

**To:** CSU Chief Financial Officers

**From:** Ryan Storm, Assistant Vice Chancellor for Budget   
Jeni Kitchell, Executive Budget Director 

**CC:** Joseph I. Castro, Chancellor  
Steven Relyea, Executive Vice Chancellor and Chief Financial Officer  
Fred Wood, Interim Executive Vice Chancellor for Academic and Student Affairs  
Evelyn Nazario, Vice Chancellor of Human Resources  
CSU Presidents, Provosts, Financial Officers, Budget Officers, Financial Aid Directors,  
Enrollment Planning and Resource Officers, and Enrollment Managers

**Date:** July 13, 2021

**Re:** 2021-22 Final Budget Allocations

**Attachments:** Coded Memo B 2021-02, Attachments A-E

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The Budget Act of 2021 includes a \$550.2 million increase in recurring General Fund appropriation for the California State University (CSU) operating fund. A summary of the 2021-22 final operating fund budget can be found on the next page. The attachments contain detailed information by campus. This memo and its attachments only reflect recurring funding. One-time funding will be addressed in separate communications at later dates.

The governor signed two pieces of legislation specific to the Budget Act of 2021 that affect the CSU. The first is the original Budget Act of 2021 signed on June 28, 2021 (Assembly Bill 128, Chapter 21). The second is the amended Budget Act of 2021 signed on July 12, 2021 (Senate Bill 129). As these statutes are referenced today and in the future for the General Fund, it is important to only use Senate Bill 129 as it details the correct CSU General Fund appropriation for 2021-22. Senate Bill 129 is the latter of the two pieces of legislation, making it the final authority. The main CSU General Fund detail in the original budget act (i.e., Item 6610-001-0001) may be disregarded. For all other CSU-related appropriations and provisions found throughout the original Budget Act of 2021, please reference Assembly Bill 128.

The budget includes restoration of the previously enacted \$299 million General Fund reduction to the CSU, a \$186 million base increase for CSU operational costs, \$15 million for the Basic Needs Initiative component of Graduation Initiative 2025, \$15 million for student mental health, \$25 million for additional academic programs for Humboldt State University's new polytechnic designation, \$2 million for a common learning management system, \$1 million for enrollment growth at Stanislaus' Stockton

Center, \$6 million for summer financial aid, \$1 million for the Mervyn M. Dymally African American Political and Economic Institute at Dominguez Hills, and \$0.2 million for the Corporation for Education Network Initiatives in California.

The following table summarizes the 2021-22 final operating fund budget, including General Fund and tuition and fee revenue.

<b>2021-22 Final Budget Summary</b>	
2020-21 Final Budget, General Fund (Coded Memo B 2020-01)	\$3,722,806,000
2020-21 State-Funded Retirement Adjustment	(42,716,000)
State Transportation Fund Adjustment	(2,000,000)
2020-21 Revised General Fund Budget	\$3,678,090,000
2021-22 General Fund Increase	550,192,000
<b>2021-22 Total General Fund Budget</b>	<b>\$4,228,282,000</b>
<b>2021-22 Gross Tuition &amp; Fees</b>	<b>\$3,036,991,000</b>
<b>2021-22 Total Operating Budget</b>	<b>\$7,265,273,000</b>
<b>2021-22 Expenditure Increases</b>	
Systemwide Priorities	(\$43,110,000)
Employer Paid Health Premiums	23,782,000
Operations and Maintenance of New Facilities	15,206,000
Compensation Adjustment	45,106,000
AB 1460 Ethnic Studies	16,319,000
Restoration of 2020-21 General Fund Decrease	299,043,000
Graduation Initiative 2025	150,000,000
Other Program Adjustments	43,846,000
<b>2021-22 Total Expenditure Increases</b>	<b>\$550,192,000</b>

Detailed explanations of recurring budget allocations are provided in the following pages. Expenditure and General Fund changes by campus are included in the attachments to this coded memorandum.

The attachments to the memo display the following final budget adjustments by campus:

- Attachment A: Operating Budget Sources
- Attachment B: Revisions to 2020-21 Expenditures (Uses)
- Attachment C: 2021-22 Expenditure Adjustments (Uses)
- Attachment D: 2021-22 Enrollment and Tuition & Fee Revenue (Sources)
- Attachment E: 2021-22 State University Grants (Uses)

The 2021-22 final budget also includes \$976.3 million of one-time General Fund augmentations for CSU deferred maintenance and energy efficiency projects (\$325 million); transitioning Humboldt State University to a Polytechnic University (\$433 million); Dominguez Hills capital outlay infrastructure improvements (\$60 million); Stanislaus' Stockton Center improvements (\$54 million); student emergency assistance grants (\$30 million); Northridge's Center for Equity in Innovation and Technology (\$25 million); professional development and equal opportunity practices (\$10 million); Monterey Bay's Computing Talent Initiative (\$10 million); San Francisco's Asian American Studies Department (\$10 million); Bakersfield's nursing and health professional programs (\$6 million); Project Rebound (\$5 million); Humboldt's nursing program (2.5 million); an evaluation of the existing salary structure of represented staff employees (\$2 million); San Bernardino's physician assistant program (\$1.8 million), Fullerton's pedestrian bridge (\$1 million); and Fullerton's arboretum (\$1 million). Separate communications will be provided at later dates.

Questions concerning this memo, or its attachments, may be directed to Ms. Jeni Kitchell, Mr. Jerry Willard or other System Budget Office staff at (562) 951-4560. Please reference the [Budget Office staff directory](#) for additional contact information and staff areas of assignment.

#### Additional References

- [CSU 2021-22 Operating Budget](#)
- Original Budget Act of 2021, [Assembly Bill 128](#)
- Amended Budget Act of 2021, [Senate Bill 129](#)
- [2021-22 Governor's Budget, Department of Finance, State of California](#)
- [CSU Budget Detail in the 2021-22 Governor's Budget](#)

RS: JK: JW

Attachments

## **2021-22 Final Budget Allocations, Attachment Descriptions**

### **Operating Budget Sources - (Attachment A)**

Attachment A summarizes the 2021-22 operating budget by campus after revisions to 2020-21 expenditures (Attachment B) and 2021-22 expenditure and revenue adjustments (Attachment C and D).

### **Revisions to 2020-21 Expenditures - (Attachment B)**

Revisions to the 2020-21 expenditures reflect changes that occurred since adoption of the Budget Act of 2020 and publication of the 2020-21 final budget allocations memo (B 2020-01). These adjustments include:

- **State-Funded Retirement Adjustment**

Each year CalPERS adjusts employer-paid contribution rates to meet defined benefit pension obligations. The state adjusts the CSU General Fund appropriation for employer-paid contribution rate changes based on the actual CSU 2013-14 pensionable salaries reported by the State Controller's Office.

For the first time since 2011-12, a drop in retirement contribution rates resulted in a negative General Fund adjustment instead of the usual increase. In other words, CSU retirement costs declined and, therefore, less state funding is necessary. The 2019-20 to 2020-21 State Miscellaneous First Tier rates decreased from 31.075 percent to 29.370 percent and the State Peace Officer / Firefighter rate decreased from 48.845 percent to 36.100 percent. Consequently, due to the 2020-21 operating budget base retirement cost reduction, the CSU returned \$42.7 million to the state. The distribution of the reduction is based on the 2013-14 pensionable payroll by campus as provided by the State Controller's Office.

- **2020-21 Compensation Adjustment**

Statewide University Police Association (Unit 8) compensation increases were determined after the 2020-21 final budget allocations were made. Those increases were effective January 1, 2021. Therefore, the equivalent of six months of recurring funding (\$1.15 million) was allocated to campuses in 2020-21.

- **Other Program Adjustment**

The first of two adjustments removes base funding from this memo that was incorrectly added some time ago. The Budget Act of 2017 included \$2 million each year for transportation research, training, and education from a state special fund. It is expected that the transportation research appropriation will continue annually through 2026-27. By removing this funding from this memo, it will better reflect the overall purpose of this memo, which is to reflect the General Fund, tuition and fee revenue sources that support the CSU Operating Fund.

The second adjustment is a technical shift of \$2.2 million among systemwide categories. This change more accurately reflects the management of certain aspects of the Graduation Initiative 2025 and Rapid Rehousing programs by the Chancellor's Office.



## 2021-22 Expenditure Adjustments - (Attachment C)

- **Systemwide Priorities**

The Chancellor's Office is temporarily holding \$90.1 million for systemwide priorities. These funds may be allocated to campuses for various efforts and initiatives that will foster greater student success. Some potential areas of investment would be efforts to eliminate equity gaps in degree completion, additional strategies to improve graduation rates, student technology initiatives and other emerging issues.

- **Employer-Paid Health Care Premiums**

Effective January 2021, the estimated annualized cost to fund employer-paid health care rate increases is \$23.8 million. The number of CSU employee participants and the difference between the old and new employer-paid contribution rates determine health care benefit cost increases. The distribution is based on the percentage share of campus 2019-20 actual operating fund health benefits expenditures. For additional information regarding January 2021 health premiums, please reference Human Resources Technical Letter, ([HR/Benefits 2020-14](#)).

- **Operations and Maintenance of New Facilities**

This allocation includes an increase of \$15.2 million for regular operations and maintenance of new facilities, which include the cost of utilities, building maintenance, custodial, landscape and administrative support. In 2021-22, the CSU is scheduled to open 558,969 new square feet of space. Funding is provided at the rate of \$20.28 per square foot. More details on campus facilities included in this allocation are provided [online](#).

Additionally, an allocation for new facilities opened in 2020-21 is included. The CSU opened 198,880 new square feet of space in 2020-21 and budgeted expenditures were calculated at a rate of \$19.46 per square foot. More details on campus facilities included in this calculation are provided [online](#).

- **2021-22 Compensation Adjustment**

The equivalent of six months of recurring funding (\$1.15 million) was allocated to campuses in 2020-21 for Statewide University Police Association (Unit 8) compensation increases. An additional \$1.15 million adjustment for 2021-22 funds the full 12 months on a recurring basis. Together, the annualized adjustment for Unit 8 compensation increases is \$2.3 million.

Recurring funding equivalent to a two percent compensation pool (\$45 million) is held at the Chancellor's Office for potential California Faculty Association (Unit 3) compensation increases.

- **Assembly Bill 1460 Ethnic Studies Requirement**

Assembly Bill 1460 requires every CSU campus to offer ethnic studies courses and every CSU student to complete a three-unit course in ethnic studies to graduate. Campuses that have no ethnic studies courses must develop them and campuses that have ethnic studies departments or courses must expand them to ensure that every student has access to an ethnic studies course. The cost to the CSU to provide an ethnic studies course to all students is comprised of instructional, administrative, and one-time Associate Degree for Transfer review activities.

For the allocation, each campus is provided a base allocation of \$300,000. Additional amounts are provided to campuses based on campus full-time equivalent students (FTES) and the percentage of ethnic studies courses offered at the campus.

- **Restoration of 2020-21 General Fund Reduction**

Budget allocations for 2021-22 include a restoration of the 2020-21 General Fund reduction (\$299 million). In 2020-21, campus budgets were reduced by \$323.2 million due to a \$299 million recurring reduction in state General Fund and an expected tuition revenue decrease of \$24.2 million due to changes in student enrollment patterns and behavior (reference [Coded Memo B 2020-01](#), Attachment D). The new 2021-22 General Fund allocation reverses the previous campus reductions in state General Fund by the same proportions and amounts.

- **Graduation Initiative 2025**

For Graduation Initiative 2025, an additional \$150 million builds upon the \$195 million in recurring funding allocated for the initiative since 2017-18. Graduation Initiative 2025 is the CSU's ambitious initiative to increase graduation rates for all students while eliminating equity gaps, providing California with the graduates it needs to power the economy.

In January 2021, Chancellor Castro convened a new advisory committee for Graduation Initiative 2025 with an expressed goal to identify new and creative ways to address disparities in graduation rates and eliminate equity gaps. Of the \$150 million for Graduation Initiative, \$15 million is centrally held for campus allocations to address strategies and interventions stemming from the advisory committee's efforts.

For 2021-22, \$135 million is allocated to campuses based on the number of students eligible for federal Pell grants in 2019-20. The allocation methodology acknowledges that while all campuses have ambitious graduation rate targets, differing levels of financial investment will be required to eliminate equity gaps. Each campus may use 78 percent of the 2021-22 Graduation Initiative 2025 allocation in support of their graduation initiative goals, including offering additional academic services such as high-demand course sections to increase average unit load for undergraduate students and student support services. However, of its 2021-22 Graduation Initiative 2025 funding, each campus is required to allocate 11 percent for basic needs initiatives and 11 percent for additional student mental health services. The required use of these funds for basic needs and mental health are necessary to meet state expectations and reporting requirements.

- **Other Program Adjustments**

The CSU regularly explores ways that could lead to better allocation strategies for campuses. One that is being incorporated into the 2021-22 budget allocations is campus funding equalization. Over the past several decades, state and CSU budget decisions have created some funding disparities among similar-sized campuses. The purpose of this new initiative is to augment campus budgets over a multi-year period to better align funding with those of their peers. For 2021-22, \$8.6 million is included for equalization. Campuses are grouped based on certain characteristics and a target funding per FTES is determined. Under-/over-enrollment is not factored into the calculation. Based on the criteria, four campuses (Bakersfield, Fullerton, San Bernardino, and Stanislaus) receive allocations ranging from \$1.5 million to \$2.5 million per campus.

Other program adjustments include several direct allocations for campuses and for systemwide programs. The timing on the availability of these funds will vary. Recurring funds that are immediately allocated to campuses are the Mervyn M. Dymally African American Political and Economic Institute at Dominguez Hills (\$1 million) and an enrollment increase at Stanislaus' Stockton campus (\$1 million). Recurring funding for Humboldt's transition to a polytechnic designation (\$25 million) is initially held centrally but will be allocated when various goals and objectives are met for such efforts as the polytechnic self-study, strategic plan, academic master plan, physical master plan, facility and infrastructure prioritization, enrollment management and budget reorganization. Also, recurring funding is held for Chancellor's Office programs and systemwide responsibilities: Corporation for Education Network Initiatives in California (\$0.2 million); common learning management platform (\$2 million); and summer financial aid (\$6 million).

- **2021-22 State University Grant Five Percent Redistribution**

The expenditure adjustments for State University Grants (SUG) reflect the redistribution of five percent of the SUG pool to align SUG allocations at campuses that have the highest relative share of students with an Expected Family Contribution (EFC) of \$0 to \$4,000. The total adjustment reallocates funding and expenditures among campuses based on the change in relative need. No campus' SUG allocation for 2021-22 is less than 95 percent of its 2020-21 total. Further details on SUG distribution by campus are outlined in Attachment E.

#### **2021-22 Enrollment and Tuition & Fee Revenue - (Attachment D)**

Attachment D includes the tuition and fee revenue reported by campuses in the 2020-21 FIRMS final budget submissions. Resident enrollment targets for 2021-22 remain unchanged from 2020-21, apart from an additional 115 FTES for Stanislaus' Stockton center. The nonresident enrollment has been updated to reflect the most recent year (2020-21) actual FTES figures.

#### **2021-22 State University Grants - (Attachment E)**

The SUG program provides need-based awards to eligible undergraduate and graduate/postbaccalaureate students. Campus General Fund allocations are adjusted to reflect changes in the required level of SUG expenditures each year. SUG funding is a finite resource, and more students are eligible for SUG than there is available funding. An annual reallocation of a small portion of SUG funding among campuses is necessary to ensure that SUG-eligible students with the greatest financial need receive a SUG award. No campus' 2021-22 SUG allocation is lower than 95 percent of its 2020-21 SUG allocation. The systemwide total SUG allocation of \$701 million in the final 2021-22 operating budget has not changed from 2020-21.

As student enrollment and financial aid demographics change over time and by campus, five percent of the total SUG pool is redistributed to campuses with the highest proportion of students with the greatest financial need. This re-allocation of the total SUG pool (just over \$35 million) addresses these changes in relative share of students on each campus that have an EFC of \$0 to \$4,000. If a campus' share of total need is above 95 percent of its past year allocation, that campus will receive a portion of the \$35 million being reallocated.

**ATTACHMENT A - Operating Budget Sources  
2021-22 Final Budget Allocations**

**Coded Memo B 2021-02**

	(1)	(2)	General Fund		(5)	Tuition & Fees	(7)
	2020-21 Gross Operating Budget	2020-21 General Fund	Revisions to 2020-21 General Fund Expenditures	2021-22 General Fund Increase for Expenditures	Total 2021-22 General Fund	2021-22 Estimated Gross Tuition & Fee Revenue	2021-22 Gross Operating Budget
	<i>(Coded Memo B 2020-01)</i>	<i>(Coded Memo B 2020-01)</i>	<i>(Attach. B, Col. 4)</i>	<i>(Attach. C, Col. 10)</i>	<i>(Sum of Cols. 2-4)</i>	<i>(Attach. D, Col. 8)</i>	<i>(Cols. 5 + 6)</i>
Bakersfield	\$144,622,000	\$83,536,000	(\$844,000)	\$11,397,000	\$94,089,000	\$60,564,000	\$154,653,000
Channel Islands	126,501,000	85,534,000	(799,000)	6,592,000	91,327,000	39,630,000	130,957,000
Chico	240,307,000	131,838,000	(1,593,000)	9,853,000	140,098,000	97,618,000	237,716,000
Dominguez Hills	193,811,000	103,393,000	(1,083,000)	16,986,000	119,296,000	93,045,000	212,341,000
East Bay	208,795,000	101,656,000	(1,416,000)	14,335,000	114,575,000	97,185,000	211,760,000
Fresno	317,693,000	168,454,000	(1,857,000)	17,215,000	183,812,000	147,240,000	331,052,000
Fullerton	456,180,000	208,911,000	(2,915,000)	27,004,000	233,000,000	244,823,000	477,823,000
Humboldt	142,815,000	85,580,000	(1,072,000)	5,967,000	90,475,000	40,481,000	130,956,000
Long Beach	473,053,000	227,052,000	(3,073,000)	24,017,000	247,996,000	246,823,000	494,819,000
Los Angeles	333,370,000	180,509,000	(1,802,000)	11,034,000	189,741,000	150,053,000	339,794,000
Maritime	45,848,000	34,443,000	(313,000)	2,710,000	36,840,000	10,005,000	46,845,000
Monterey Bay	124,979,000	81,378,000	(756,000)	7,513,000	88,135,000	42,124,000	130,259,000
Northridge	461,079,000	232,422,000	(3,020,000)	21,954,000	251,356,000	209,494,000	460,850,000
Pomona	316,749,000	158,003,000	(1,949,000)	22,459,000	178,513,000	158,746,000	337,259,000
Sacramento	361,111,000	185,106,000	(2,244,000)	16,936,000	199,798,000	185,652,000	385,450,000
San Bernardino	253,047,000	129,724,000	(1,606,000)	14,808,000	142,926,000	115,587,000	258,513,000
San Diego	482,668,000	198,054,000	(3,020,000)	31,991,000	227,025,000	265,494,000	492,519,000
San Francisco	390,126,000	179,928,000	(2,964,000)	21,848,000	198,812,000	187,924,000	386,736,000
San Jose	406,565,000	173,637,000	(2,804,000)	22,353,000	193,186,000	228,983,000	422,169,000
San Luis Obispo	349,203,000	141,830,000	(2,427,000)	20,562,000	159,965,000	225,990,000	385,955,000
San Marcos	183,508,000	100,325,000	(1,152,000)	6,475,000	105,648,000	78,577,000	184,225,000
Sonoma	129,433,000	73,129,000	(1,122,000)	8,605,000	80,612,000	43,029,000	123,641,000
Stanislaus	136,304,000	76,815,000	(882,000)	12,263,000	88,196,000	59,767,000	147,963,000
<b>Campus Total</b>	<b>\$6,277,767,000</b>	<b>\$3,141,257,000</b>	<b>(\$40,713,000)</b>	<b>\$354,877,000</b>	<b>\$3,455,421,000</b>	<b>\$3,028,834,000</b>	<b>\$6,484,255,000</b>
Chancellor's Office & Systemwide Programs	151,247,000	148,299,000	1,371,000	7,483,000	157,153,000	7,518,000	164,671,000
Center for California Studies	4,663,000	4,663,000	(17,000)	15,000	4,661,000		4,661,000
Summer Arts	674,000	35,000			35,000	639,000	674,000
Systemwide Provisions	87,992,000	87,992,000	(5,357,000)	187,817,000	270,452,000		270,452,000
Systemwide Capital & Infrastructure	340,560,000	340,560,000			340,560,000		340,560,000
<b>CSU System Total</b>	<b>\$6,862,903,000</b>	<b>\$3,722,806,000</b>	<b>(\$44,716,000)</b>	<b>\$550,192,000</b>	<b>\$4,228,282,000</b>	<b>\$3,036,991,000</b>	<b>\$7,265,273,000</b>

**ATTACHMENT B - Revisions to 2020-21 Expenditures (Uses)  
2021-22 Final Budget Allocations**

	(1) 2020-21 State Funded Retirement Adjustment	(3) 2020-21 Compensation Adjustment <sup>1</sup>	(3) Other Program Adjustments	(4) Revisions to 2020-21 General Fund Expenditures
				<i>(Sum Cols. 1-3)</i>
Bakersfield	(\$877,000)	\$33,000		(\$844,000)
Channel Islands	(834,000)	35,000		(799,000)
Chico	(1,634,000)	41,000		(1,593,000)
Dominguez Hills	(1,141,000)	58,000		(1,083,000)
East Bay	(1,448,000)	32,000		(1,416,000)
Fresno	(1,927,000)	70,000		(1,857,000)
Fullerton	(2,984,000)	69,000		(2,915,000)
Humboldt	(1,101,000)	29,000		(1,072,000)
Long Beach	(3,141,000)	68,000		(3,073,000)
Los Angeles	(1,854,000)	52,000		(1,802,000)
Maritime	(338,000)	25,000		(313,000)
Monterey Bay	(799,000)	43,000		(756,000)
Northridge	(3,070,000)	50,000		(3,020,000)
Pomona	(2,011,000)	62,000		(1,949,000)
Sacramento	(2,305,000)	61,000		(2,244,000)
San Bernardino	(1,658,000)	52,000		(1,606,000)
San Diego	(3,105,000)	85,000		(3,020,000)
San Francisco	(3,029,000)	65,000		(2,964,000)
San Jose	(2,885,000)	81,000		(2,804,000)
San Luis Obispo	(2,477,000)	50,000		(2,427,000)
San Marcos	(1,186,000)	34,000		(1,152,000)
Sonoma	(1,156,000)	34,000		(1,122,000)
Stanislaus	(905,000)	23,000		(882,000)
<b>Campus Total</b>	<b>(\$41,865,000)</b>	<b>\$1,152,000</b>	<b>\$0</b>	<b>(\$40,713,000)</b>
Chancellor's Office & Systemwide Programs	(834,000)		2,205,000	1,371,000
Center for California Studies	(17,000)			(17,000)
Systemwide Provisions		(1,152,000)	(4,205,000)	(5,357,000)
<b>CSU System Total</b>	<b>(\$42,716,000)</b>	<b>\$0</b>	<b>(\$2,000,000)</b>	<b>(\$44,716,000)</b>

<sup>1</sup> Compensation increase for Unit 8 finalized in 2020-21. Total recurring cost is \$2.3 million, half reflected in 2020-21 (Attachment B), other half in 2021-22 (Attachment C).

**ATTACHMENT C - 2021-22 Expenditure Adjustments (Uses)**  
**2021-22 Final Budget Allocations**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Systemwide Priorities	Employer-Paid Health Premiums	Operations & Maintenance of New Facilities	2021-22 Compensation Adjustment <sup>1</sup>	AB 1460 Ethnic Studies	Restoration of 2020-21 General Fund Reduction	Graduation Initiative 2025	Other Program Adjustments	2021-22 State University Grant 5% Redistribution	2021-22 Expenditure Adjustments
									(Attach. E, Col. 4)	(Sum Cols. 1-9)
Bakersfield	(\$3,133,000)	\$537,000		\$33,000	\$672,000	\$5,775,000	\$4,011,000	\$2,308,000	\$1,194,000	\$11,397,000
Channel Islands	(2,607,000)	453,000	\$215,000	35,000	626,000	5,709,000	2,368,000		(207,000)	6,592,000
Chico	(4,243,000)	947,000	104,000	40,000	719,000	8,824,000	4,619,000		(1,157,000)	9,853,000
Dominguez Hills	(4,656,000)	669,000	2,205,000	58,000	672,000	8,785,000	6,084,000	1,000,000	2,169,000	16,986,000
East Bay	(4,642,000)	794,000	2,028,000	33,000	672,000	10,697,000	4,125,000		628,000	14,335,000
Fresno	(7,710,000)	1,239,000		70,000	765,000	16,635,000	8,336,000		(2,120,000)	17,215,000
Fullerton	(9,710,000)	1,694,000	248,000	69,000	905,000	20,273,000	11,232,000	1,500,000	793,000	27,004,000
Humboldt	(2,476,000)	560,000	206,000	29,000	533,000	5,491,000	2,242,000		(618,000)	5,967,000
Long Beach	(9,220,000)	1,664,000	87,000	68,000	858,000	19,038,000	10,879,000		643,000	24,017,000
Los Angeles	(5,429,000)	1,113,000		51,000	626,000	7,995,000	9,499,000		(2,821,000)	11,034,000
Maritime	(940,000)	163,000	415,000	24,000	300,000	2,685,000	151,000		(88,000)	2,710,000
Monterey Bay	(2,884,000)	455,000	175,000	42,000	626,000	6,944,000	2,058,000		97,000	7,513,000
Northridge	(8,685,000)	1,629,000		50,000	765,000	15,951,000	12,273,000		(29,000)	21,954,000
Pomona	(8,132,000)	1,212,000		62,000	812,000	18,375,000	7,957,000		2,173,000	22,459,000
Sacramento	(6,436,000)	1,393,000	144,000	60,000	858,000	10,728,000	9,896,000		293,000	16,936,000
San Bernardino	(4,529,000)	952,000	329,000	53,000	672,000	7,564,000	6,882,000	2,545,000	340,000	14,808,000
San Diego	(11,814,000)	1,748,000		86,000	812,000	32,191,000	6,429,000		2,539,000	31,991,000
San Francisco	(8,762,000)	1,410,000	1,458,000	65,000	579,000	21,607,000	7,059,000		(1,568,000)	21,848,000
San Jose	(8,075,000)	1,517,000	3,340,000	82,000	812,000	19,302,000	6,839,000		(1,464,000)	22,353,000
San Luis Obispo	(7,060,000)	1,400,000	3,211,000	50,000	765,000	20,625,000	2,177,000		(606,000)	20,562,000
San Marcos	(2,429,000)	687,000	91,000	35,000	719,000	3,102,000	4,286,000		(16,000)	6,475,000
Sonoma	(3,259,000)	567,000	773,000	34,000	579,000	8,476,000	1,824,000		(389,000)	8,605,000
Stanislaus	(3,434,000)	573,000	177,000	23,000	672,000	7,017,000	3,774,000	3,247,000	214,000	12,263,000
<b>Campus Total</b>	<b>(\$130,265,000)</b>	<b>\$23,376,000</b>	<b>\$15,206,000</b>	<b>\$1,152,000</b>	<b>\$16,019,000</b>	<b>\$283,789,000</b>	<b>\$135,000,000</b>	<b>\$10,600,000</b>	<b>\$0</b>	<b>\$354,877,000</b>
Chancellor's Office & Systemwide Programs	(2,929,000)	391,000			300,000	9,475,000		246,000		7,483,000
Center for California Studies		15,000								15,000
Systemwide Provisions	90,084,000			43,954,000		5,779,000	15,000,000	33,000,000		187,817,000
<b>CSU System Total</b>	<b>(\$43,110,000)</b>	<b>\$23,782,000</b>	<b>\$15,206,000</b>	<b>\$45,106,000</b>	<b>\$16,319,000</b>	<b>\$299,043,000</b>	<b>\$150,000,000</b>	<b>\$43,846,000</b>	<b>\$0</b>	<b>\$550,192,000</b>

<sup>1</sup> Compensation increase for Unit 8 finalized in 2020-21. Total recurring cost is \$2.3 million, half reflected in 2020-21 (Attachment B), other half in 2021-22 (Attachment C).

**ATTACHMENT D - 2021-22 Enrollment and Tuition & Fee Revenue (Sources)**  
**2021-22 Final Budget Allocations**

	Enrollment					Tuition		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2020-21 Resident FTES Target	2021-22 Resident FTES Target Increase	2021-22 Resident FTES Target	2020-21 Nonresident FTES <sup>1</sup>	2021-22 Estimated Total FTES	2021-22 Gross Tuition Revenue	2021-22 Other Fee Revenue	2021-22 Estimated Gross Tuition & Fee Revenue
	<i>(Sum Col. 3-4)</i>					<i>(Campus Reported, 2020-21 FIRMS Budget)</i>		<i>(Sum Col. 6-7)</i>
Bakersfield	8,242		8,242	219	8,461	\$52,814,000	\$7,750,000	\$60,564,000
Channel Islands	6,135		6,135	44	6,179	36,443,000	3,187,000	39,630,000
Chico	15,560		15,560	299	15,859	83,158,000	14,460,000	97,618,000
Dominguez Hills	11,473		11,473	162	11,635	77,720,000	15,325,000	93,045,000
East Bay	12,522		12,522	544	13,066	78,392,000	18,793,000	97,185,000
Fresno	19,875		19,875	533	20,408	131,120,000	16,120,000	147,240,000
Fullerton	29,517		29,517	1,104	30,621	204,649,000	40,174,000	244,823,000
Humboldt	7,603		7,603	307	7,910	32,443,000	8,038,000	40,481,000
Long Beach	29,687		29,687	1,137	30,824	204,614,000	42,209,000	246,823,000
Los Angeles	18,500		18,500	401	18,901	126,981,000	23,072,000	150,053,000
Maritime	1,418		1,418	31	1,449	6,129,000	3,876,000	10,005,000
Monterey Bay	6,128		6,128	196	6,324	37,242,000	4,882,000	42,124,000
Northridge	27,833		27,833	1,128	28,961	186,645,000	22,849,000	209,494,000
Pomona	19,228		19,228	834	20,062	130,773,000	27,973,000	158,746,000
Sacramento	23,771		23,771	666	24,437	161,741,000	23,911,000	185,652,000
San Bernardino	15,889		15,889	378	16,267	99,156,000	16,431,000	115,587,000
San Diego	28,016		28,016	4,247	32,263	185,132,000	80,362,000	265,494,000
San Francisco	24,582		24,582	1,236	25,818	155,205,000	32,719,000	187,924,000
San Jose	23,316		23,316	2,222	25,538	167,236,000	61,747,000	228,983,000
San Luis Obispo	17,275		17,275	3,326	20,601	117,923,000	108,067,000	225,990,000
San Marcos	9,745		9,745	278	10,023	58,152,000	20,425,000	78,577,000
Sonoma	8,429		8,429	90	8,519	37,781,000	5,248,000	43,029,000
Stanislaus	8,012	115	8,127	45	8,172	52,148,000	7,619,000	59,767,000
<b>Campus Total</b>	<b>372,756</b>	<b>115</b>	<b>372,871</b>	<b>19,427</b>	<b>392,298</b>	<b>\$2,423,597,000</b>	<b>\$605,237,000</b>	<b>\$3,028,834,000</b>
Chancellor's Office & Systemwide Programs <sup>2</sup>	1,319		1,319	0	1,319	533,000	6,985,000	7,518,000
Summer Arts	56		56	3	59	639,000		639,000
<b>CSU System Total</b>	<b>374,131</b>	<b>115</b>	<b>374,246</b>	<b>19,430</b>	<b>393,676</b>	<b>\$2,424,769,000</b>	<b>\$612,222,000</b>	<b>\$3,036,991,000</b>

<sup>1</sup> Equal to campus reported actual 2020-21 nonresident FTES.

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

**ATTACHMENT E - 2021-22 State University Grants (Uses)**  
**2021-22 Final Budget Allocations**

	(1)	(2)	(3)	(4)	(5)	Data Points for Reference		
						(6)	(7)	(8)
	<b>2020-21 SUG</b> <i>(Coded Memo B 2020-01, Attach. C)</i>	<b>2021-22 Preliminary Budget SUG</b> <i>(95% of 2020-21 SUG)</i>	<b>Redistribution of 5%</b> <i>(based on change in relative need)</i>	<b>2021-22 SUG Adjustment</b> <i>(Cols. 2+3 - Col. 1)</i>	<b>2021-22 Final Budget SUG</b> <i>(Cols. 2 + 3)</i>	<b>% of SUG Eligible Population 2020-21</b>	<b>% of SUG Eligible Population 2021-22</b>	<b>2020-21 SUG Total as a % of Prior Year</b> <i>(Col. 5 / Col. 1)</i>
Bakersfield	\$18,516,000	\$17,590,000	\$2,120,000	\$1,194,000	\$19,710,000	2.69%	2.89%	106%
Channel Islands	9,600,000	9,120,000	273,000	(207,000)	9,393,000	1.38%	1.35%	98%
Chico	23,143,000	21,986,000	0	(1,157,000)	21,986,000	3.31%	3.09%	95%
Dominguez Hills	31,976,000	30,377,000	3,768,000	2,169,000	34,145,000	4.65%	5.01%	107%
East Bay	21,641,000	20,559,000	1,710,000	628,000	22,269,000	3.11%	3.24%	103%
Fresno	42,839,000	40,697,000	22,000	(2,120,000)	40,719,000	6.17%	5.81%	95%
Fullerton	55,137,000	52,380,000	3,550,000	793,000	55,930,000	7.92%	8.11%	101%
Humboldt	12,370,000	11,752,000	0	(618,000)	11,752,000	1.74%	1.50%	95%
Long Beach	56,846,000	54,004,000	3,485,000	643,000	57,489,000	8.19%	8.33%	101%
Los Angeles	56,421,000	53,600,000	0	(2,821,000)	53,600,000	8.11%	7.18%	95%
Maritime	1,755,000	1,667,000	0	(88,000)	1,667,000	0.15%	0.08%	95%
Monterey Bay	10,260,000	9,747,000	610,000	97,000	10,357,000	1.47%	1.50%	101%
Northridge	63,563,000	60,385,000	3,149,000	(29,000)	63,534,000	9.13%	9.18%	100%
Pomona	36,331,000	34,514,000	3,990,000	2,173,000	38,504,000	5.27%	5.64%	106%
Sacramento	46,970,000	44,622,000	2,641,000	293,000	47,263,000	6.78%	6.84%	101%
San Bernardino	34,040,000	32,338,000	2,042,000	340,000	34,380,000	4.88%	4.98%	101%
San Diego	40,720,000	38,684,000	4,575,000	2,539,000	43,259,000	5.87%	6.34%	106%
San Francisco	45,545,000	43,268,000	709,000	(1,568,000)	43,977,000	6.57%	6.30%	97%
San Jose	37,111,000	35,255,000	392,000	(1,464,000)	35,647,000	5.13%	5.10%	96%
San Luis Obispo	12,124,000	11,518,000	0	(606,000)	11,518,000	1.20%	1.20%	95%
San Marcos	17,943,000	17,046,000	881,000	(16,000)	17,927,000	2.59%	2.59%	100%
Sonoma	9,134,000	8,677,000	68,000	(389,000)	8,745,000	1.26%	1.25%	96%
Stanislaus	16,965,000	16,117,000	1,062,000	214,000	17,179,000	2.43%	2.49%	101%
<b>Campus Total</b>	<b>\$700,950,000</b>	<b>\$665,903,000</b>	<b>\$35,047,000</b>	<b>\$0</b>	<b>\$700,950,000</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>



University Housing - Combined Existing Facilities								
	Actual 2019/20	Budget 2020/21	Budget 2021/22	Projected 2022/23	Projected 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27
<b>Design Capacity</b>	7,689	7,689	7,689	7,689	7,689	9,289	9,289	9,289
Bedspaces per Current Configuration	8,018	4,996	8,002	8,114	8,114	9,445	9,445	9,445
Budgeted Filled Bedspaces	7,544	4,352	7,218	7,374	7,374	8,568	8,568	8,568
Projected License Increase	6%-9%	6%-9%	6%-9%	7%-9%	5%	5%	5%	5%
<b>Operating Revenue</b>								
Rental Revenue	\$ 51,668,949	\$ 42,775,824	\$ 75,939,192	\$ 85,130,554	\$ 89,382,834	\$ 113,173,325	\$ 119,177,002	\$ 125,369,450
Admissions Loan Repayment	256,000	128,000	128,000	128,000	128,000	128,000	128,000	128,000
Other Operating Revenues	701,943	2,300,000	232,000	475,440	484,949	494,648	504,541	514,632
<b>Total</b>	<b>\$ 53,167,988</b>	<b>\$ 45,203,824</b>	<b>\$ 76,299,192</b>	<b>\$ 85,733,994</b>	<b>\$ 89,995,783</b>	<b>\$ 113,795,973</b>	<b>\$ 119,809,543</b>	<b>\$ 126,012,082</b>
<b>Operating Expense</b>								
Housing Administration	\$ 2,509,604	\$ 2,674,386	\$ 2,845,103	\$ 2,958,907	\$ 3,077,263	\$ 3,692,716	\$ 3,840,425	\$ 3,994,042
Residential Student Experience	3,432,909	3,560,849	4,719,998	4,908,798	5,105,150	6,126,180	6,371,227	6,626,076
Custodial Services	6,925,440	6,465,185	8,496,142	8,835,988	9,189,427	11,027,313	11,468,405	11,927,141
IT	855,017	1,199,467	1,199,467	1,247,446	1,297,344	1,556,812	1,619,085	1,683,848
Housing Planning and Logistics	3,832,869	4,395,265	5,432,554	5,649,856	5,875,850	7,051,020	7,333,061	7,626,384
Utilities	2,642,387	3,491,850	3,827,599	3,980,702	4,139,931	4,967,917	5,166,633	5,373,299
Facility Services	5,198,511	4,986,770	5,063,196	5,265,724	5,476,353	6,232,986	6,482,305	7,336,787
Distribution Services	443,443	468,099	500,866	520,901	541,737	650,084	676,087	703,131
IDC	3,906,416	1,948,827	3,948,827	3,948,827	4,309,039	4,914,410	5,305,975	6,433,995
University Police	901,165	901,135	964,214	1,002,783	1,042,894	1,251,473	1,301,532	1,353,593
Divisional Support	1,397,464	1,408,850	1,408,850	1,465,204	1,523,812	1,828,575	1,901,718	1,977,786
Athletics Transfer	127,275	150,000	150,000	156,000	162,240	194,688	202,476	210,575
Financial Aid Subsidy	824,978	900,000	1,815,082	2,315,082	2,815,082	3,315,082	3,815,082	4,315,082
Systemwide Costs/Overhead Costs	1,700,488	1,448,115	1,549,482	1,611,462	1,675,921	2,011,105	2,091,549	2,175,211
<b>Total</b>	<b>\$ 34,697,967</b>	<b>\$ 33,998,799</b>	<b>\$ 41,921,380</b>	<b>\$ 43,867,680</b>	<b>\$ 46,232,042</b>	<b>\$ 54,820,360</b>	<b>\$ 57,575,560</b>	<b>\$ 61,736,950</b>
<b>Net Operating Revenue</b>	<b>\$ 18,470,021</b>	<b>\$ 11,205,025</b>	<b>\$ 34,377,812</b>	<b>\$ 41,866,314</b>	<b>\$ 43,763,741</b>	<b>\$ 58,975,613</b>	<b>\$ 62,233,982</b>	<b>\$ 64,275,132</b>
<b>Non-Operating Expense</b>								
Existing Bond Debt Service	\$ 34,018,031	\$ 34,019,006	\$ 33,208,807	\$ 33,584,079	\$ 33,930,216	\$ 33,928,565	\$ 33,928,041	\$ 33,923,634
Proposed Bond Debt Service	-	-	-	-	-	12,521,641	22,001,709	22,000,594
Other Debt Service	-	-	-	3,005,816	3,005,816	3,005,816	3,005,816	3,005,816
<b>Total</b>	<b>\$ 34,018,031</b>	<b>\$ 34,019,006</b>	<b>\$ 33,208,807</b>	<b>\$ 36,589,895</b>	<b>\$ 36,936,032</b>	<b>\$ 49,456,022</b>	<b>\$ 58,935,566</b>	<b>\$ 58,930,044</b>
<b>Net Income</b>	<b>\$ (15,548,010)</b>	<b>\$ (22,813,981)</b>	<b>\$ 1,169,005</b>	<b>\$ 5,276,419</b>	<b>\$ 6,827,709</b>	<b>\$ 9,519,591</b>	<b>\$ 3,298,416</b>	<b>\$ 5,345,088</b>
<b>Reserves</b>								
Beginning Reserve Balance			-	169,005	5,445,425	12,273,134	18,792,724	19,091,140
Net Income (Loss)			1,169,005	5,276,419	6,827,709	9,519,591	3,298,416	5,345,088
Transfer to M&R or Capital Project Fund			(1,000,000)			(3,000,000)	(3,000,000)	(3,000,000)
<b>Ending Reserve Balance</b>			<b>\$ 169,005</b>	<b>\$ 5,445,425</b>	<b>\$ 12,273,134</b>	<b>\$ 18,792,724</b>	<b>\$ 19,091,140</b>	<b>\$ 21,436,229</b>
<b>Debt Service Coverage</b>	<b>0.54</b>	<b>0.33</b>	<b>1.04</b>	<b>1.25</b>	<b>1.29</b>	<b>1.27</b>	<b>1.11</b>	<b>1.15</b>

**Notes**

- 2019-20 deficit and outstanding encumbrances were funded with \$13.4 million transfer from UH Reserves and \$3.8M loan from UU.
- 2021-22 All vacant positions are currently budgeted for a full year
- 2021-22 Custodial Comparison Equity Increase budgeted for \$200k
- 2021-22 no budgeted revenue from HEERF III
- 2021-22 \$8M decrease in revenue budgeted based on 9% RH and 10% Apt vacancy rates
- 2021-22 \$1M transfer to construction fund is to cover deficit on close out of yak?itvutvu project.
- 2022-23 Repayments of 2019-20 and estimated 2020-21 AFD Loan beginning in 2022-23
- 2022-23 Financial Aid increased by \$500,000 per year going forward
- 2022-23 Fall 2022 Fremont Back Online
- 2022-23 North Mountain Offline
- 2024-25 New Development Online
- 2024-25 - 2035-36 One Red Brick Offline each year for renovations

**471 - TF-Parking Revenue Fund-Fines and Forfeitures  
FY 2021/22**

**With Proposed Fee and Fine Increases**

	<b>Actuals 2018/19</b>	<b>Actuals 2019/20</b>	<b>Budget 2020/21</b>	<b>Proposed 2021/22</b>	<b>Projected 2022/23</b>	<b>Projected 2023/24</b>	<b>Projected 2024/25</b>
<b>Revenues</b>							
Revenue from Fines	\$703,936	\$321,184	\$150,000	\$600,000	\$612,000	\$624,240	\$636,725
Other Operating Revenues	74,067	63,669	5,750	77,500	87,440	89,095	90,782
Interest Income	261	388	357	336	360	351	349
<b>Total Revenues</b>	<b>\$778,265</b>	<b>\$385,242</b>	<b>\$156,107</b>	<b>\$677,836</b>	<b>\$699,800</b>	<b>\$713,686</b>	<b>\$727,856</b>
<b>Expenditures</b>							
Salaries and Wages	\$44,820	\$46,314	\$46,164	\$46,164	\$47,549	\$48,975	\$50,445
Student Assistants	132,028	99,837	0	39,528	40,846	40,846	42,071
Benefits	27,526	28,524	32,752	28,439	29,289	30,144	31,043
Utilities	0	7,817	13,440	14,229	14,656	15,096	15,549
Travel	0	0	0	0	0	0	0
Contractual services	490,899	447,395	162,500	312,875	682,011	702,472	723,546
Services from Other Funds/Agencies	23,856	5,972	4,000	15,000	15,450	15,914	16,391
State Pro Rata and CO Overhead	11,437	5,945	4,889	5,787	5,845	5,903	5,962
Interfund Pension Loan Repayment	0	2,900	2,800	2,800	2,800	2,800	2,800
Other Operating Expense	296,824	194,758	66,069	391,025	323,791	331,108	342,585
<b>Total Expenditures</b>	<b>\$1,027,390</b>	<b>\$839,461</b>	<b>\$332,614</b>	<b>\$855,847</b>	<b>\$1,162,237</b>	<b>\$1,193,257</b>	<b>\$1,230,392</b>
<b>Net Operating Income</b>	<b>(\$249,125)</b>	<b>(\$454,220)</b>	<b>(\$176,507)</b>	<b>(\$178,011)</b>	<b>(\$462,436)</b>	<b>(\$479,571)</b>	<b>(\$502,536)</b>
<b>Non-Operating Activity</b>							
Subsidy from Parking Fees Fund	(\$157,597)	(\$594,230)	\$36,422	(\$178,011)	(\$462,436)	(\$479,571)	(\$502,536)
Transfer to NRMR and CIMP Funds	0	0	0	0	0	0	0
Net Other (Revenue) / Expense	(49,788)	(46,405)	0	0	0	0	0
<b>Total Non-Operating Activity</b>	<b>(\$207,385)</b>	<b>(\$640,635)</b>	<b>\$36,422</b>	<b>(\$178,011)</b>	<b>(\$462,436)</b>	<b>(\$479,571)</b>	<b>(\$502,536)</b>
<b>Change in Net Assets Incr / (Decr)</b>	<b>(\$41,740)</b>	<b>\$186,415</b>	<b>(\$212,928)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserve Balance</b>	<b>\$26,513</b>	<b>\$212,928</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Assumptions for FY 21:

Fees and Fines increased as per proposed schedule  
SLO Transit annual cost increase estimated at 100% over FY 20  
Citation Revenue back to normal

**472 - TF-Parking Revenue Fund-Parking Fees Budget  
FY 2021/22**

**With Proposed Fee Increases**

	<b>Actuals 2018/19</b>	<b>Actuals 2019/20</b>	<b>Budget 2020/21</b>	<b>Proposed 2021/22</b>	<b>Projected 2022/23</b>	<b>Projected 2023/24</b>	<b>Projected 2024/25</b>
<b>Revenues</b>							
Revenue from Fees	\$5,322,868	\$4,329,786	\$2,633,038	\$4,980,577	\$5,153,247	\$5,362,359	\$5,480,481
Other Operating Revenues	87,292	210,378	245,000	131,000	85,797	87,513	89,263
Interest Income	127,684	186,239	80,275	84,381	82,006	73,081	65,429
<b>Total Revenues</b>	<b>\$5,537,844</b>	<b>\$4,726,402</b>	<b>\$2,958,313</b>	<b>\$5,195,957</b>	<b>\$5,321,049</b>	<b>\$5,522,952</b>	<b>\$5,635,173</b>
<b>Expenditures</b>							
Salaries and Wages	\$952,882	\$938,597	\$830,475	\$957,881	\$1,037,194	\$1,068,102	\$1,099,932
Student Assistants	130,456	123,621	0	158,112	163,382	163,382	168,284
Benefits	520,251	548,778	516,319	540,682	585,728	603,137	621,137
Utilities	77,304	71,637	98,560	104,350	107,480	110,704	114,026
Travel	15,422	4,975	0	0	0	0	0
Contractual services	200,472	166,720	42,244	192,380	127,353	131,007	133,903
Services frm Other Funds/Agencies	346,542	408,599	156,771	771,980	553,871	490,230	513,800
State Pro Rata and CO Overhead	134,533	133,812	133,844	144,922	148,443	152,061	155,779
Interfund Pension Loan Repayment	0	42,200	40,900	40,900	40,900	40,900	40,900
Other Operating Expense	631,190	487,369	395,740	344,699	348,986	352,074	355,151
<b>Total Expenditures</b>	<b>\$3,009,052</b>	<b>\$2,926,309</b>	<b>\$2,214,854</b>	<b>\$3,255,905</b>	<b>\$3,113,337</b>	<b>\$3,111,596</b>	<b>\$3,202,911</b>
<b>Net Operating Income</b>	<b>\$2,528,792</b>	<b>\$1,800,093</b>	<b>\$743,459</b>	<b>\$1,940,052</b>	<b>\$2,207,712</b>	<b>\$2,411,356</b>	<b>\$2,432,262</b>
Bond Debt Service	\$1,976,442	\$1,971,083	\$1,982,500	\$1,978,875	\$1,982,750	\$1,979,000	\$1,979,000
<b>Debt Service Coverage Ratio</b>	<b>1.28</b>	<b>0.91</b>	<b>0.38</b>	<b>0.98</b>	<b>1.11</b>	<b>1.22</b>	<b>1.23</b>
<b>Non-Operating Activity</b>							
Fine Operating Subsidy	\$157,597	\$594,230	(\$36,422)	\$178,011	\$462,436	\$479,571	\$502,536
Transfer to NRMR and CIMP Funds	587,508	260,496	18,000	0	655,000	718,000	200,000
Net Other (Revenue) / Expense	(625)	(2,325)	0	0	0	0	0
<b>Total Non-Operating Activity</b>	<b>\$744,480</b>	<b>\$852,402</b>	<b>(\$18,422)</b>	<b>\$178,011</b>	<b>\$1,117,436</b>	<b>\$1,197,571</b>	<b>\$702,536</b>
<b>Change In Net Assets Incr / (Decr)</b>	<b>(\$192,130)</b>	<b>(\$1,023,392)</b>	<b>(\$1,220,619)</b>	<b>(\$216,834)</b>	<b>(\$892,474)</b>	<b>(\$765,215)</b>	<b>(\$249,274)</b>
<b>Reserve Balance</b>	<b>\$10,661,434</b>	<b>\$9,638,042</b>	<b>\$8,417,423</b>	<b>\$8,200,590</b>	<b>\$7,308,115</b>	<b>\$6,542,900</b>	<b>\$6,293,626</b>

Assumptions for FY 21:	Fees increased as per proposed schedule Commuter permit sales back to normal Resident permit sales at 90% capacity Staff permit sales back to normal Short term parking (meters, pay stations) back to normal Event cost recovery back to normal
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**Cal Poly San Luis Obispo University Union  
2021/22**

Budget Approval  
Attachment A

Fiscal year	Actuals	Actual	Orig. Budget	Projected	Proposed	Projected	Projected	Projected
	2018/19	2019/20	2020/21	2020/21	2021/22	2022/23	2023/24	2024/25
<b>Revenues - Existing</b>								
Student Union Fees	\$ 16,136,996	\$ 16,409,080	\$ 15,738,761	\$ 16,670,844	\$ 17,193,979	\$ 17,528,983	\$ 18,060,885	\$ 18,413,227
Other - Revenues	179,471	131,028	123,368	123,368	125,835	128,352	130,919	133,537
Interest	296,776	430,407	235,874	254,953	299,561	260,475	249,564	261,180
<b>Total Revenues - Existing</b>	<b>16,613,243</b>	<b>16,970,515</b>	<b>16,098,003</b>	<b>17,049,165</b>	<b>17,619,375</b>	<b>17,917,810</b>	<b>18,441,369</b>	<b>18,807,944</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 16,613,243</b>	<b>\$ 16,970,515</b>	<b>\$ 16,098,003</b>	<b>\$ 17,049,165</b>	<b>\$ 17,619,375</b>	<b>\$ 17,917,810</b>	<b>\$ 18,441,369</b>	<b>\$ 18,807,944</b>
<b>Expenditures</b>								
State Pro Rata	\$ 14,958	\$ 15,205	\$ 15,600	\$ 15,600	\$ 14,936	\$ 15,384	\$ 15,846	\$ 16,321
Chancellor's Office Overhead Charges	30,743	30,743	30,743	30,743	26,415	27,207	28,024	28,864
General, Admin, & Other Operating Costs (Rev Fund)	36,694	28,841	46,343	46,343	47,733	49,165	50,640	52,159
Dedicated FMD Project Manager	0	285,857	0	71,464	285,857	294,433	303,266	312,364
UU Operational Expense	8,227,871	8,546,849	8,367,021	8,500,867	9,275,511	9,739,287	10,226,251	10,737,563
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,310,266</b>	<b>\$ 8,907,495</b>	<b>\$ 8,459,707</b>	<b>\$ 8,665,017</b>	<b>\$ 9,650,453</b>	<b>\$ 10,125,476</b>	<b>\$ 10,624,026</b>	<b>\$ 11,147,272</b>
<b>Net Operating Income</b>	<b>\$ 8,302,977</b>	<b>\$ 8,063,020</b>	<b>\$ 7,638,296</b>	<b>\$ 8,384,148</b>	<b>\$ 7,968,923</b>	<b>\$ 7,792,334</b>	<b>\$ 7,817,342</b>	<b>\$ 7,660,672</b>
<b>External Transfers In/(Out)</b>								
ARRA Funding	\$ 1,107,040	\$ 1,092,735	\$ 1,102,309	\$ 1,102,309	\$ 1,102,309	\$ 1,102,309	\$ 1,102,309	\$ 1,102,309
Debt Service - Sports Complex	(261,844)	(254,258)	(263,000)	(263,000)	(262,750)	(262,000)	(260,750)	(263,875)
Debt Service - Rec. Center Expansion	(5,517,794)	(5,342,900)	(5,521,181)	(5,521,181)	(5,520,494)	(5,518,744)	(5,517,369)	(5,516,119)
<b>TOTAL EXTERNAL TRANSFERS</b>	<b>\$ (5,779,638)</b>	<b>\$ (5,597,158)</b>	<b>\$ (5,784,181)</b>	<b>\$ (5,784,181)</b>	<b>\$ (5,783,244)</b>	<b>\$ (5,780,744)</b>	<b>\$ (5,778,119)</b>	<b>\$ (5,779,994)</b>
<b>Net Operating Surplus / (Deficit)</b>	<b>\$ 2,523,340</b>	<b>\$ 2,465,862</b>	<b>\$ 1,854,115</b>	<b>\$ 2,599,967</b>	<b>\$ 2,185,679</b>	<b>\$ 2,011,590</b>	<b>\$ 2,039,224</b>	<b>\$ 1,880,678</b>
<i>Debt Coverage Ratio</i>	1.44	1.44	1.32	1.45	1.38	1.35	1.35	1.33
<i>Expenditure inflation factor - Other</i>					3.0%	3.0%	3.0%	3.0%
<i>Expenditure inflation factor - UU Operational Expense</i>					5.0%	5.0%	5.0%	5.0%
<i>Transfer to M&amp;R / Capital Projects Funds</i>	(6,740,731)	(9,172,467)	(120,000)	(120,000)	(6,196,555)	(4,205,000)	(1,980,000)	(1,570,000)
<i>Transfer Back (Canceled/Completed Projects)</i>	-	3,953,090	2,664,536	2,664,536	-	-	-	-
<i>Interfund Loan (Housing)</i>	-	(3,878,537)	(4,000,000)	3,878,537	-	-	-	-
<b>Total Change in Net Assets</b>	<b>\$ (3,110,351)</b>	<b>\$ (5,539,317)</b>	<b>\$ 1,500,960</b>	<b>\$ 10,125,349</b>	<b>\$ (2,908,567)</b>	<b>\$ (1,091,101)</b>	<b>\$ 1,161,533</b>	<b>\$ 1,412,987</b>
<b>Operating Reserve</b>	<b>\$ 21,983,222</b>	<b>\$ 16,443,905</b>	<b>\$ 17,944,865</b>	<b>\$ 26,569,254</b>	<b>\$ 23,660,687</b>	<b>\$ 22,569,587</b>	<b>\$ 23,731,120</b>	<b>\$ 25,144,107</b>
<b>Minimum Reserve (1 year debt service, 25% next year operating, other commitments, next year M&amp;R)</b>				<b>\$ 14,584,534</b>	<b>\$ 12,714,998</b>	<b>\$ 10,617,947</b>	<b>\$ 10,034,384</b>	<b>\$ 10,040,696</b>
<b>Projected Reserve Balance vs Minimum Reserve - meets minimum / (does not meet minimum)</b>				<b>\$ 11,984,720</b>	<b>\$ 10,945,689</b>	<b>\$ 11,951,639</b>	<b>\$ 13,696,735</b>	<b>\$ 15,103,411</b>

Note: Minimum Debt Service Coverage Ratio per EO 994 is 1.10

Note: Reserves meet minimum requirement required by EO 994

Note: Recreation Center Expansion Debt Service begins in FY 2012/2013 and ends in FY2041/2042

Note: Annual ARRA bond subsidy is reflected in this pro-forma but excluded from DSCR calculation as non-operating revenue

Note: 2020/21 Fee revenue budget represents a 5% reduction in expected enrollment compared to the January preliminary projected CY Headcount of 21,085

Instructionally Related Activities Budget  
Subsidy Allocation by College / Division  
FY 2021/22

<u>Sources of Funds</u>	Proposed Budget
IRA Student Fee Revenues	2,245,800.48
2019/20 Excess Revenue	7,998.50
Summer 2020	1,932.65
Investment Income	40,000.00
<b>Total - Sources of funds</b>	<b>2,295,731.63</b>
<u>Uses of Funds</u>	
<u>Mandatory expenditures:</u>	
<b>IRA programs established prior to 2005/06 IRA Referendum</b>	
Athletic Subsidy Prior Year	495,668.15
Athletic Subsidy Inflationary Adjustment	12,391.70
University Interest Subsidies	346,584.59
University Interest Inflationary Adjustment	8,664.61
College based IRA Program Subsidies	362,175.35
College based IRA Program Inflationary Adjustment	9,054.38
<b>IRA programs recategorized</b>	
Rose Float	135,588.74
Rose Float Inflationary Adjustment	3,389.72
<b>Other mandatory expenditures</b>	
Administrative Allowance Recovery	100,000.00
Contingency	15,000.00
<i>Sub-total - Mandatory expenditures</i>	<u>1,488,517.26</u>
<b>Funds available for distribution</b>	<b>807,214.37</b>
<u>Supplemental funding allocated by headcount [1]</u>	
CAGR 18.9%	114,234.60
CAED 9.4%	56,628.19
OCOB 14.3%	86,844.38
ENGR 27.8%	168,063.99
CLA 16.1%	97,387.44
CSM 13.6%	82,252.17
<i>Sub-total - Supplemental funding</i>	<u>605,410.78</u>
<b>Funding surplus/(deficit)</b>	<b>201,803.59</b>
Allocated to Student Affairs prior year	104,288.81
Student Affairs Inflationary Adjustment	2,607.22
<b>Unallocated revenue [2]</b>	<b>94,907.56</b>
Allocated to Student Affairs (One Time)	9,817.97
Allocated to University Interest (One Time)	-
<b>Remaining funds for University Interest Reserves [2]</b>	<u><b>85,089.59</b></u>

[1] In accordance with the 2005/06 IRA referendum, 75% of funds available for distribution (after mandatory allocations) are distributed to the colleges based on headcount. Percentages based on FY 20/21 fall quarter actual headcounts per Fall 2020 Census Enrollment Brief by IP&A

[2] Amount available to IRAAC for supplemental IRA program funding.

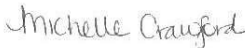
### Lottery Allocation - Five Year Summary

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
	Lottery Fund	Lottery Fund	Lottery Fund	Lottery Fund	Lottery Fund
	Allocations	Allocations	Allocations	Allocations	Allocations
<b>Campus/College Based Programs</b>					
College of Ag, Food & Env. Sciences	\$ 106,384	\$ 106,384	\$ 106,384	\$ 106,384	\$ 106,384
College of Arch & Env. Design	45,798	45,798	45,798	45,798	45,798
College of Business	27,946	27,946	27,946	27,946	27,946
College of Engineering	191,572	191,572	191,572	191,572	191,572
College of Liberal Arts	64,666	64,666	64,666	64,666	64,666
College of Science & Math	80,568	80,568	80,568	80,568	80,568
School of Education	-	-	-	-	-
CLA-Artist/Lecture Series	20,000	20,000	20,000	20,000	20,000
Library	200,000	200,000	200,000	200,000	200,000
ITS-Multimedia/Smart Rooms	240,000	240,000	240,000	240,000	240,000
ITS-Faculty Development/Classroom Tech	90,000	90,000	90,000	90,000	90,000
Subtotal	<u>1,066,934</u>	<u>1,066,934</u>	<u>1,066,934</u>	<u>1,066,934</u>	<u>1,066,934</u>
<b>Access &amp; Academic Development</b>					
APP - OWL - Math Workshop	22,500	22,500	22,500	22,500	22,500
SAS - New Student Orientation	10,500	10,500	10,500	10,500	10,500
APP - OWL - Math 100 - ELM	5,000	5,000	5,000	5,000	5,000
APP - OWL - Study Session	10,000	10,000	10,000	10,000	10,000
Outreach - High Schools	148,686	148,686	148,686	148,686	148,686
Outreach - Community Colleges	20,380	20,380	20,380	20,380	20,380
SAD&I - Connections for Acad Success	100,000	100,000	100,000	100,000	100,000
Partners Program	35,000	35,000	35,000	35,000	35,000
Subtotal	<u>352,066</u>	<u>352,066</u>	<u>352,066</u>	<u>352,066</u>	<u>352,066</u>
<b>Teacher Recruitment</b>	75,000	75,000	75,000	75,000	75,000
<b>Partner Scholars</b>	30,000	30,000	30,000	30,000	30,000
<b>Risk Pool</b>	10,000	10,000	10,000	10,000	10,000
<b>TOTAL ALLOCATION</b>	<u><b>\$ 1,534,000</b></u>	<u><b>\$ 1,534,000</b></u>	<u><b>\$ 1,534,000</b></u>	<u><b>\$ 1,534,000</b></u>	<u><b>\$ 1,534,000</b></u>
Reserve/Unallocated	-	-	112,000	112,000	112,000
<b>Allocation Summary by Division</b>					
Academic Affairs	1,046,000	1,046,000	1,046,000	1,083,500	1,083,500
ITS	330,000	330,000	330,000	330,000	330,000
Student Affairs	148,000	148,000	148,000	110,500	110,500
Risk Pool	10,000	10,000	10,000	10,000	10,000
Total Division Allocation	<u><b>\$ 1,534,000</b></u>	<u><b>\$ 1,534,000</b></u>	<u><b>\$ 1,534,000</b></u>	<u><b>\$ 1,534,000</b></u>	<u><b>\$ 1,534,000</b></u>

ASI Financial Pro-Forma  
 Four Year Summary  
 FY 2021/22

	Actual FY 2018/19	Actual FY 2019/20	Budget FY 2020/21	Proposed Budget FY 2021/22
<b>Revenues</b>				
Student Fees - General	\$ 2,873,818	\$ 2,895,393	\$ 2,703,466	\$ 2,944,649
Student Fees - Athletic Scholarships	3,306,067	3,322,832	3,110,910	3,385,230
Student Fees - Children's Center	954,383	961,282	894,744	973,494
Student Fees - SCS	104,222	104,747	97,926	105,343
<b>Total Revenue</b>	<b>7,238,490</b>	<b>7,284,254</b>	<b>6,807,046</b>	<b>7,408,716</b>
<b>Expenses</b>				
Athletic Scholarships	3,306,067	3,322,832	3,110,910	3,385,230
ASI APBO	408,567	657,288	340,408	374,449
ASI Administration	640,801	888,488	983,277	997,448
Children's Center	954,383	928,080	753,405	909,665
ASI Programs	1,122,702	896,792	988,711	1,067,559
College of Agriculture Council	1,077	575	1,058	1,072
College of Architecture Council	718	-	713	719
College of Business Council	907	364	876	885
College of Liberal Arts Council	-	-	946	957
College of Engineering Council	1,410	-	1,360	1,380
College of Science and Math Council	558	68	882	891
Student Community Services	104,222	104,747	97,926	105,343
Student Government Administration	381,971	460,418	525,005	561,549
ASI Plant Fund	1,044	1,044	1,569	1,569
<b>Total Expense</b>	<b>6,924,427</b>	<b>7,260,696</b>	<b>6,807,046</b>	<b>7,408,716</b>
<b>Change in Net Assets</b>	<b>\$ 314,063</b>	<b>\$ 23,558</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Net Assets</b>	<b>\$ 3,598,312</b>	<b>\$ 3,621,870</b>	<b>\$ 3,621,870</b>	<b>\$ 3,621,870</b>

**Signature:**   
Tessa Loarie (May 18, 2021 16:23 MDT)  
**Email:** tloarie@calpoly.edu

**Signature:**   
**Email:** mcrawf02@calpoly.edu

**Signature:**   
David Valadez (May 28, 2021 11:09 PDT)  
**Email:** dvalad02@calpoly.edu

**CONSOLIDATED OPERATING BUDGET**

For the period ending June 30, 2022

(in thousands)

	ACTUAL FISCAL YEAR 2019-20 RESULTS			PROJECTED FISCAL YEAR 2020-21 RESULTS			BUDGETED FISCAL YEAR 2021-22 RESULTS			PROJ 21 vs BUD 22 VARIANCE	
	Core Operations	University Programs	Corporation Total	Core Operations	University Programs	Corporation Total	Core Operations	University Programs	Corporation Total	\$	%
<b>Revenues</b>											
Sales	25,336	5,052	30,388	17,324	5,156	22,480	32,341	6,515	38,856	16,376	73%
Assessments	3,698	-	3,698	3,438	-	3,438	3,842	-	3,842	404	12%
Fees for Service	672	247	919	574	207	781	700	758	1,458	677	87%
Rental Income	437	550	987	417	542	959	414	618	1,032	73	8%
Investment Income *	2,723	-	2,723	2,219	-	2,219	1,497	-	1,497	(722)	-33%
Contract & Grant IDC Income	-	3,769	3,769	-	-	-	-	-	-	-	0%
Gifts	-	171	171	-	255	255	-	417	417	162	64%
Other Revenues	3,116	1,922	5,038	2,164	1,390	3,554	3,157	1,648	4,805	1,251	35%
<b>Total Revenues</b>	<b>35,982</b>	<b>11,711</b>	<b>47,693</b>	<b>26,136</b>	<b>7,550</b>	<b>33,686</b>	<b>41,951</b>	<b>9,956</b>	<b>51,907</b>	<b>18,221</b>	<b>54%</b>
<b>Expenses</b>											
Cost of Sales	8,155	900	9,055	6,013	1,228	7,241	10,397	1,191	11,588	(4,347)	-60%
Payroll Expenses	15,709	2,763	18,472	12,565	2,760	15,325	15,970	3,558	19,528	(4,203)	-27%
Operating Expenses	10,613	6,502	17,115	10,433	5,245	15,678	11,995	6,819	18,814	(3,136)	-20%
<b>Total Expenses</b>	<b>34,477</b>	<b>10,165</b>	<b>44,642</b>	<b>29,011</b>	<b>9,233</b>	<b>38,244</b>	<b>38,362</b>	<b>11,568</b>	<b>49,930</b>	<b>(11,686)</b>	<b>-31%</b>
<b>Net Operating Income (Loss)</b>	<b>1,505</b>	<b>1,546</b>	<b>3,051</b>	<b>(2,875)</b>	<b>(1,683)</b>	<b>(4,558)</b>	<b>3,589</b>	<b>(1,612)</b>	<b>1,977</b>	<b>6,535</b>	<b>143%</b>
<b>Other Income (Expense)</b>											
Transfers (To) / From **	(451)	(1,082)	(1,533)	(200)	1,715	1,515	(620)	1,770	1,150	(365)	-24%
University Services	(500)	-	(500)	(512)	-	(512)	(492)	-	(492)	20	4%
Interest Expense	(1,018)	(91)	(1,109)	(998)	(87)	(1,085)	(1,770)	(83)	(1,853)	(768)	-71%
Other Income (Expense)	966	276	1,242	88	248	336	545	214	759	423	126%
<b>Total Other Income (Expense)</b>	<b>(1,003)</b>	<b>(897)</b>	<b>(1,900)</b>	<b>(1,622)</b>	<b>1,876</b>	<b>254</b>	<b>(2,337)</b>	<b>1,901</b>	<b>(436)</b>	<b>(690)</b>	<b>-272%</b>
<b>Net to (from) Reserves</b>	<b>502</b>	<b>649</b>	<b>1,151</b>	<b>(4,497)</b>	<b>193</b>	<b>(4,304)</b>	<b>1,252</b>	<b>289</b>	<b>1,541</b>	<b>5,845</b>	<b>136%</b>

\* Due to the unpredictable nature of investments, market value gains (losses) are not included in this presentation.

\*\* Transfers (To) / From the Plant Fund are excluded for purposes of this presentation.





Performing Arts Center  
Executive Summary - Sources and Uses  
2021/22 Operating Budget

Executive Summary		Exhibits	Approved Budget 2020/21	Revised Current Yr Bdgt 2020/21	Projected Actuals June 30, 2021	Proposed Budget 2021/22
1	<b>Sources</b>					
1	Operating revenues	A, B	\$ 1,128,916	\$ 141,967	\$ 271,989	\$ 1,731,050
2	Partner contributions					
3	Cal Poly		\$ 1,273,404	\$ 1,273,404	\$ 1,273,404	1,273,404
4	City SLO		\$ 318,351	\$ 318,351	\$ 318,351	318,351
5	FPAC		\$ 318,351	\$ 318,351	\$ 318,351	318,351
6	Subtotal Partner Contributions		\$ 1,910,106	\$ 1,910,106	\$ 1,910,106	1,910,106
7						
8	Transfer from / (to) Operating reserve		\$ -	\$ -	\$ -	-
9						
10	<b>Total - Sources</b>		\$ 3,039,022	\$ 2,052,073	\$ 2,182,095	\$ 3,641,156
11						
12						
13	<b>Uses</b>					
14	Operating expenditures	A, B	\$ 2,854,333	\$ 2,174,399	\$ 2,050,111	\$ 3,243,834
15	Utilities cost offset		\$ -	\$ (125,000)	\$ (125,000)	-
16	Transfer to Repair & Replacement reserve		\$ 175,000	\$ 175,000	\$ 175,000	375,000
17						
18	<b>Total - Uses</b>		\$ 3,029,333	\$ 2,224,399	\$ 2,100,111	\$ 3,618,834
19						
20	Surplus / (deficit)		\$ 9,689	\$ (172,326)	\$ 81,984	\$ 22,322

Performing Arts Center  
 Executive Summary - Sources and Uses  
 Reserves  
 2021/22 Operating Budget

		Actual June 30, 2021		Approved Budget 2021/22	
	<b><u>Operating Reserve</u></b>				
1					1
2	<b>Sources</b>				2
3	Partner Beginning Balance	\$ 602,574		\$ 684,558	3
4					4
5	<b>Uses</b>				5
6	Transfer to / (from) 20/21 Operating Reserve	\$ 81,984			6
8	Transfer to / (from) 21/22 Operating Reserve	<u>\$ -</u>		<u>\$ 22,323</u>	7
9					8
10	<b>Projected Ending Balance - Operating Reserve</b>	<u>\$ 684,558</u>	31%	<u>\$ 706,883</u>	9
11	Operating Reserves Target (20% of current year budgeted Operating exp.)	\$ 434,880		\$ 648,767	10
12	Net reserves over/(under) Target	\$ 249,678		\$ 58,116	11
13					12
14					13
15					14
16	<b><u>Repair &amp; Replacement Reserve (MEMRRP)</u></b>				15
17					16
18	<b>Sources</b>				17
19	Beginning Balance (net from previous Fiscal Year)	\$ 1,153,064		\$ 1,212,345	18
20	Transfer In from Operations (at year end)	\$ 205,716		\$ 375,000	19
21	Other Transfers	\$ -			20
22					21
23	<b>Uses</b>				22
24	Repair & replacement expenditures - FY 20/21	\$ (146,435)			23
25	Repair & replacement budget - FY 21/22	<u>\$ -</u>		<u>\$ (603,207)</u>	24
26					25
27	<b>Projected Ending Balance - R &amp; R Reserve</b>	<u>\$ 1,212,345</u>		<u>\$ 984,138</u>	26
		(incl. 31k set aside for minor capital purchases)			

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