

2022-2023

UNIVERSITY BUDGET



CAL POLY





Executive Summary

I am pleased to present the Cal Poly University Fiscal Year 2022-23 Budget Plan. This budget was prepared with a focus on maintaining core services, funding strategic initiatives, and financially positioning the campus as it continues to recover from the impacts of the COVID pandemic.

It is important to note that this budget document includes negotiated General Salary Increases (GSI) and one-time payments as part of collective bargaining agreements that were ratified by the CSU Board of Trustees and respective bargaining units. This was an excellent development that assists in providing Cal Poly employees with fair, market-competitive wages and salaries. In addition, it provides support in our efforts to recruit and retain top-quality faculty and staff.

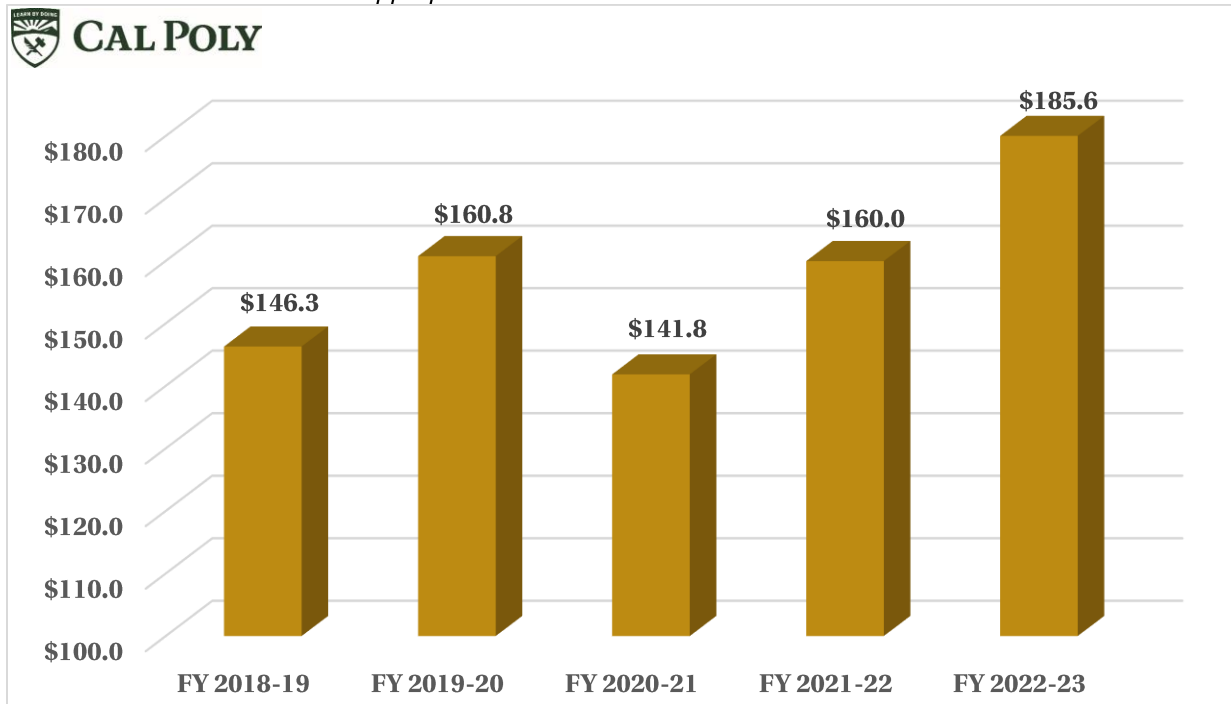
General Operating Budget Overview

On June 27, 2022 Governor Newsom signed the 2022 Budget Act, a \$308 billion spending plan which included new investments in higher education. As part of this plan, the California State University (CSU) funding was increased by \$365.7 million in base General Fund appropriations. The budget includes \$211.1 million for ongoing operating costs, a five-percent base increase. In addition, the CSU received \$81 million to support California resident undergraduate enrollment growth, \$35 million for Graduation Initiative 2025 (GI25), and \$38.6 million to fund specific programs such as foster youth, basic needs, project rebound, and the Asian American, Native Hawaiian, Pacific Islander student achievement program (Table 2).

During the budget process the Governor entered into a five-year compact with the CSU to provide substantial and sustained funding increases (annual base increase of five-percent) in exchange for clear commitments to expand student access, equity and affordability and creating pathways to high-demand career opportunities.

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.

Table 1: 5-Year Historical State Appropriation



As part of the CSU 2022-23 budget allocation, Cal Poly received an increase of \$25.5 million in permanent state appropriation funding. This is made up of \$18.8 million for 2022-23 base allocations and an additional \$6.7 million as part of revisions to the 2021-22 budget allocation. While this increase is a very welcome development, it is not sufficient to cover all of the campus's financial needs. A majority of the funding that Cal Poly received is designated for a specific purpose such as health premium increases, compensation, new facilities, etc. It provided little additional funding for ongoing mandatory cost increases and strategic initiatives. In addition, the CSU did not completely fund the compensation increases negotiated by the collective bargaining units. For Cal Poly, this means that \$2.9 million in ongoing compensation costs must be absorbed in the existing budget.

Following is a summary of the Fiscal Year (FY) base budget allocations for both the CSU and Cal Poly:

Table 2: Budget Summary

FY 2022-23 Base Budget Incremental Allocation Summary (\$ millions)		
Allocation Type	CSU	Cal Poly
Health Premiums	\$13.9	\$0.8
Operation & Maintenance of New Facilities	3.1	0.2
2022-23 Compensation Adjustment	173.4	11.3
2022-23 Enrollment Growth	84.8	5.9
Foster Youth	12.0	0.5
Student Basic Needs	10.0	0.1
Graduation Initiative 2025	35.0	0.6
Other Program Adjustments	33.5	-
2022-23 State University Grant (SUG) 5% Redistribution	-	(\$0.6)
2022-23 Base Allocations	\$365.7	\$18.8
2021-22 Compensation Adjustment	124.4	6.9
2021-22 Retirement Adjustment	(4.4)	(0.2)
2021-22 Other Program Adjustments	33.7	-
2021-22 Base Budget Revisions	\$153.7	\$6.7
Total Base Allocations	\$519.4	\$25.5

Source-Coded Memo B 2022-03

Cal Poly has one of the largest percentages of high cost majors (agriculture, architecture, and engineering) in the CSU. However, Cal Poly is not adequately funded for the scope of the polytechnic mission. 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. The gap in funding prevents the university from growing enrollment and meeting the demand from students who wish to attend Cal Poly.

In order to address this gap, in 2021-22 the university proposed an increase to the current College Based Fee (CBF). The CBF is a mandatory fee that must be paid to enroll in or attend the university. The campus entered into the alternative consultation process to ensure appropriate and meaningful consultation from all members of the campus community, with special consideration to input from students. After a robust consultation period, which included forty-five presentations to campus stakeholders and three campus-wide open forums, the Campus Fee Advisory Committee (CFAC) voted to recommend approval of the new CBF to the University President. The President approved the new CBF in March 2022 with the increase taking effect for new students beginning in Fall 2022. The revenues generated by the CBF will be applied as follows: sixty percent will directly fund financial aid and scholarships and the remaining forty percent will support Cal Poly's Learn by Doing academic programs (learn by doing, faculty salaries, tenure density and the teacher scholar model). The new fee increase will vary based on the college and be phased in over four years with 2022-23 being the first year of implementation. This budget includes a projected \$3.6 million in revenue generated from the new fee.

The combination of lower than anticipated state funding and higher unfunded mandatory costs (i.e. utilities, liability insurance, compensation) resulted in a \$7.2 million budget deficit for Cal Poly (Table 3). This structural deficit will be addressed through a combination of anticipated budget savings and utilization of one-time funds and reserves. This will remain as an ongoing structural deficit going into the 2023-24 year and 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

Cal Poly General Fund Budget Plan FY 2022-23 (\$ millions)	
Sources:	Base Budget
State Budget Allocation	\$185.6
Tuition and Fees	246.2
Total Sources	\$431.8
Uses:	
General Campus Allocations	\$255.3
Campus Based Scholarships	28.9
Centrally Managed/Mandatory Costs	154.8
Total Uses	\$439.0
Net Budget Surplus/(Deficit)	(\$7.2)

The State Budget Act also included one-time funding in the amount of \$1 billion for deferred maintenance, facilities and infrastructure, and a variety of campus specific physical and programmatic improvements.

Table 4: One-time Allocation

FY 2022-23 One-Time Allocation Summary (\$ millions)		
Allocation Type	CSU	Cal Poly
Deferred Maintenance and Energy Efficiency Projects	\$125.0	\$0.0
New Student Housing Projects (nine campuses)	497.0	-
Swanton Pacific Ranch Wildfire Recovery	20.3	20.3
CSU University Farms	75.0	18.8
New Physical and Programmatic Improvements	364.7	-
2022-23 Allocation	\$1,0820.0	\$39.1

Source-2022-23 State Budget

At the time of this report, the Chancellor’s Office (CO) had not allocated the deferred maintenance and energy efficiency projects funding. However, Cal Poly was allocated \$18.75 million as part of the CSU University Farms funding and \$20.3 million for Swanton Pacific Ranch Wildfire Recovery.

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.

The Cal Poly Corporation (CPC) revenue comes from a wide range of different areas, including campus dining, the university store, conference & event planning, commercial agriculture, and investments. While CPC ended 2021-22 in a positive financial position, it did not include a fully in person learning environment which impacted a majority of CPC's operations. This is the first year since the COVID-19 pandemic that the budgeted revenue is projected to be back at pre-pandemic levels.

With COVID-19 occupancy restrictions lifting and the reduced need to hold spaces vacant for isolation and quarantine needs, University Housing (UH) is budgeting to house approximately 8,000 residents. This budget reflects a 5-7% increase to the license rates for all on-campus residence hall and apartment spaces along with an \$800,000 increase in the amount budgeted for housing grants to aid low income residents. UH is projecting to end the year with a \$13 million surplus which will allow them to contribute to their reserves which were depleted during the pandemic, fund maintenance and repairs, and provide funds to contribute to the implementation of the Housing Future Plan (a \$1 billion plan to build new and improve existing student residential housing) which is currently in process.

University Parking is projecting a financially strong fiscal year for 2022-23. Campus events returned to full capacity for the first time since the COVID pandemic and the implementation of staff parking permit fee increases in accordance with applicable collective bargaining unit agreements have both had a positive financial impact on the Parking fund. In addition, \$300,000 in support of the City of San Luis Obispo bus contract was moved from the Parking fund to the University's General Operating Fund. Lastly, the Mustang Shuttle has been permanently added to the budget (including a newly added daytime shuttle service) and is financially supported by a combination of University, ASI, CPC, and Housing funds.

Summary

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 support and build on those concepts by prioritizing funding the core services of the University; prioritizing student success; and becoming a more diverse and inclusive 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 once again express my deep appreciation to those who worked together to complete the 2022-23 Operating Budget plan and prepare this budget document. The hard work, dedication, and collaboration of Cal Poly leadership and staff is greatly appreciated.

Sincerely,

A handwritten signature in blue ink, appearing to read 'C. Villa', written in a cursive style.

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

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University Budget Summary

	Fiscal Year 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Budget	Actual	Budget	%
Operating Budget Summary				
General Operating Fund	\$ 396,835,139	\$ 389,072,737	\$ 441,493,527	11.3%
Cost Recovery Funds	31,546,925	28,820,133	36,125,076	14.5%
Other Operating Funds	10,478,801	9,032,727	7,315,819	(30.2%)
Enterprise (Self-Support) Funds	120,377,947	113,112,455	115,295,779	(4.2%)
Other Selected Funds (IRA & Lottery)	13,228,657	3,683,921	4,754,046	(64.1%)
Total Operating Funds	572,467,469	543,721,973	604,984,247	5.7%
Other University Funding				
Capital Funds	64,856,161	78,925,319	151,245,713	133.2%
Auxiliary (External Enterprise) ¹	49,685,003	50,607,375	58,371,694	17.5%
Total Other University Funds	114,541,164	129,532,694	209,617,407	83.0%
Total Funds	\$ 687,008,633	\$ 673,254,666	\$ 814,601,655	18.6%

¹ External Enterprises are Associated Students Inc (ASI), Cal Poly Corporation (CPC), Cal Poly Foundation and Performing Arts Center (PAC)



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General Operating



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GENERAL OPERATING SUMMARY

Cal Poly's general operating sources increased by approximately \$31.9 million or 8% for Fiscal Year (FY) 2022-23. The majority of this increase was state appropriations in the amount of \$18.8 million and the cohort-based fee increases for Cal Poly Opportunity Fee and College Based Fees (\$6.4 million and \$4.5 million respectively).

On June 30, 2022 Governor Newsom signed the 2022 Budget Act, a \$308 billion spending plan that included a multi-year compact that includes substantial and sustained funding increases for the CSU in exchange for clear commitments to expand student access, equity and affordability. The FY 2022-23 base budget increase for the CSU was \$211.1 million (5% increase) in ongoing General Fund increases.

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 \$3.7 million, resulted in a projected budget deficit in FY 2022-23 of \$7.2 million. Overall, this represents 2.4% of the university's operating budget. In order to solve for this deficit, the budget gap will be addressed through a combination of anticipated one-time savings and use of reserves.

Notable components of this budget include the following:

- Cal Poly's budgeted enrollment changed from 17,127 resident/3,470 non-resident full time equivalent students (FTES) to 16,912 resident/3,539 non-resident FTES.
- Additional funding allocated from the state included the following initiatives:
 - Operations & Maintenance of New Facilities - \$.2 million
 - One-time enrollment funding - \$5.9 million
 - Compensation increase funding (continuing) - \$11.3 million
 - Foster Youth Program - \$.5 million
 - Basic Needs Support - \$.1 million
- Campus mandatory cost increases include:
 - Risk/Insurance - \$.8 million
- Campus Based Fee revenue & allocation increases include:
 - College Based Fee - \$4.5 million due to the implementation of a new College Based Fee structure that will better support individual colleges. Of the increase, \$3.6 million is due to the change in fee structure.

- Student Success Fee - \$.5 million
- Cal Poly Plan - \$.1 million
- The Cal Poly Opportunity Fee (CPOF) is in its fourth year. For FY 2022-23, this includes funding 676 new students (1,400 total Cal Poly Scholars). The funding allocations are:
 - Financial Aid - \$8.9 million
 - Student support - \$4.4 million
 - Tenure track faculty support - \$4.4 million

Additionally, this is the first year that Cal Poly is scheduled to pay an assessment on the CPOF revenue. The original assessment structure was 5% for FY2021-22, 10% in FY 2022-23, and 15% in FY2023-24 and onward. In October 2022, the Chancellors Office reduced that assessment to 5% each year going forward beginning with FY2022-23.

- Summary schedules on specific fees can be found in the “Other Selected Funds and Budgets” section in this book.
- Campus Debt – the FY 2022-23 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.
 - 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 2022-23, Cal Poly is obligated to make the annual payment of \$1.1 million. This loan repayment is expected to continue through FY 2025-26.



CAL POLY

Budget Allocation by Account Category



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

	Fiscal Year 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Base Budget	Actuals	Base Budget	%
Sources				
State General Fund Appropriation	\$ 159,965,000	\$ 166,048,000	\$ 184,867,000	15.6%
Category I Fees				
State University Fee (Tuition)	119,028,000	119,888,414	118,956,000	(0.1%)
Non-resident Tuition	40,497,000	40,936,490	41,231,000	1.8%
Application Fee	2,185,000	3,067,955	2,185,000	0.0%
Category II Fees				
Cal Poly Plan: Academic Fee Revenue	5,354,000	5,338,463	5,489,000	2.5%
Professional Grad Fee	170,000	305,280	170,000	0.0%
College Based Fee	20,662,000	20,506,386	25,146,000	21.7%
Health Services Fee	14,051,000	14,544,152	15,030,000	7.0%
Student Success Fee	19,595,000	19,538,671	20,084,000	2.5%
Cal Poly Opportunity Fee	11,348,000	12,074,097	17,729,000	56.2%
Other Campus Receipts and Sources				
Other Campus Receipts and Sources ¹	267,400	7,681,062	168,000	(37.2%)
Total Sources	\$ 393,122,400	\$ 409,928,971	\$ 431,055,000	9.6%

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



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

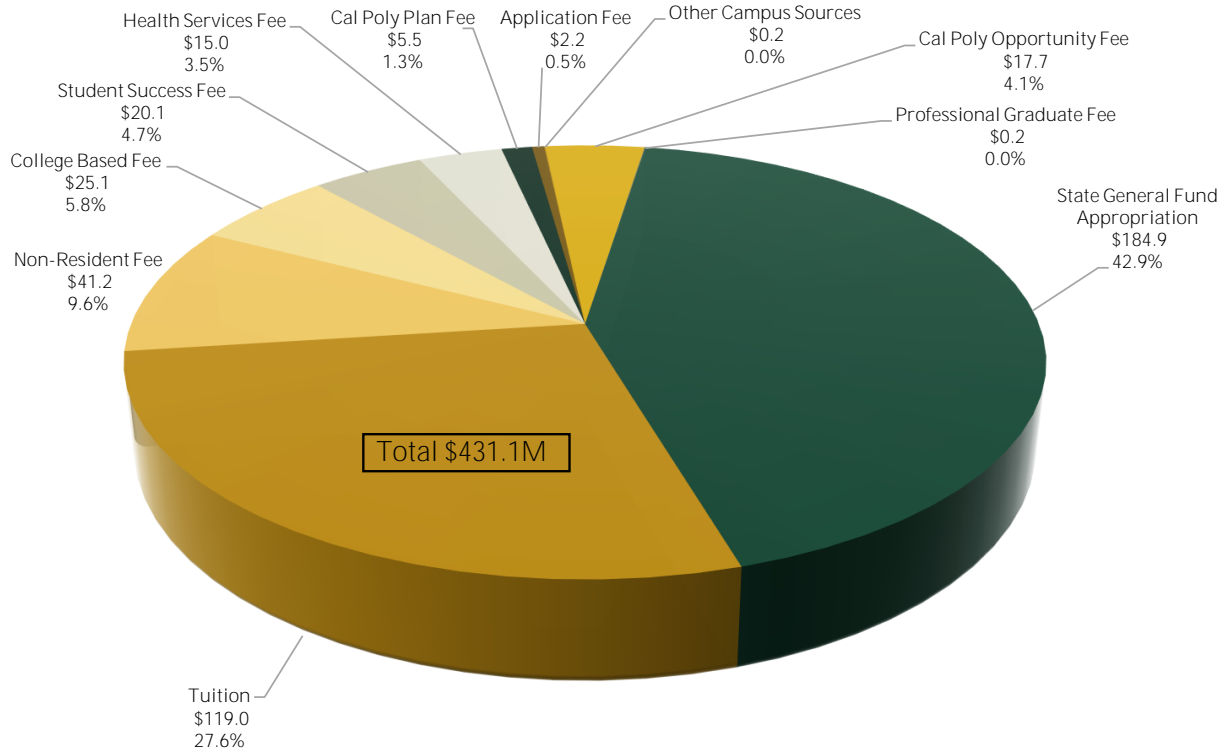
Table with 5 columns: Account Category, Fiscal Year 2021-22 (Base Budget, Actuals), Fiscal Year 2022-23 (Base Budget), and YoY Change (Budget). Rows include Salaries (Academic, Management & Supervisory, Support Staff, Other Salary & Wages, Student Assistant), Benefits, Operating Expenses (Utilities, Travel, Contractual Services, Services from Other Funds/Agencies, Supplies & Services, IT Hardware/Software/Licenses, Insurance, Other, Financial Aid, Transfers Out), Total Uses, and Surplus/(Deficit).

1 Other Salaries & Wages include shift differential, overtime premium, stipends and vacation payouts

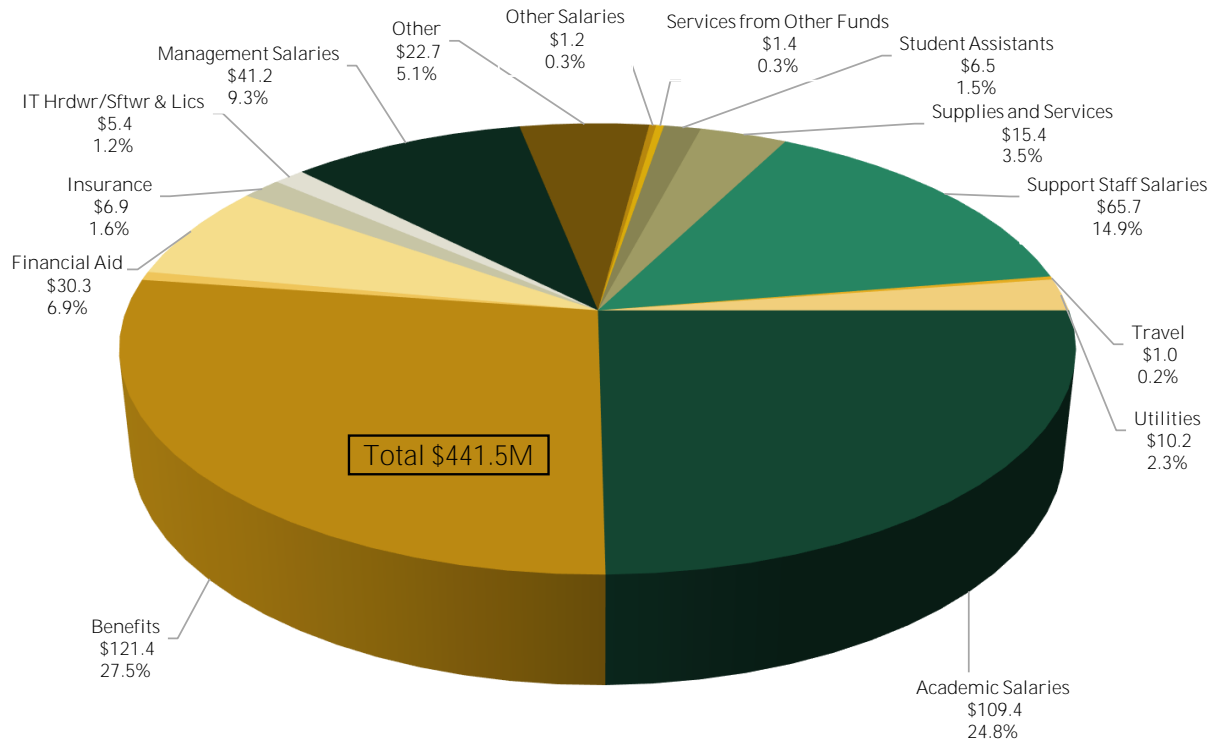
2 Budget plan includes the use of reserves to cover deficit balances in the current year

GENERAL OPERATING FUND BUDGET SUMMARY (\$ MILLIONS)

SOURCES BY FUNDING SOURCE



USES BY ACCOUNT CATEGORY





CAL POLY

Year over Year Base Allocation by Division



General Operating Fund Change in Base Allocation by Division

	FY 2021-22	FY 2022-23	YoY Change Inc/(Dec)	%
Sources				
State General Fund Appropriation	\$ 159,965,000	\$ 184,867,000	\$ 24,902,000	15.6%
Subtotal	159,965,000	184,867,000	24,902,000	15.6%
Category I Fees				
State University Fee (Tuition)	119,028,000	118,956,000	(72,000)	(0.1%)
Non-resident Tuition	40,497,000	41,231,000	734,000	1.8%
Application Fee	2,185,000	2,185,000	-	0.0%
Category II Fees				
Cal Poly Plan Fee Revenue	5,354,000	5,489,000	135,000	2.5%
Professional Grad Fee	170,000	170,000	-	0.0%
College Based Fee	20,662,000	25,146,000	4,484,000	21.7%
Health Services Fee	14,051,000	15,030,000	979,000	7.0%
Student Success Fee	19,595,000	20,084,000	489,000	2.5%
Cal Poly Opportunity Fee	11,348,000	17,729,000	6,381,000	56.2%
Other Campus Receipts and Sources				
Other Campus Receipts and Sources	267,400	168,000	(99,400)	(37.2%)
Subtotal	233,157,400	246,188,000	13,030,600	5.6%
Total Sources	\$ 393,122,400	\$ 431,055,000	\$ 37,932,600	9.6%
Chancellor's Office Target for Students				
Resident FTES ¹	17,275	17,975	700	4.1%
Non-Resident FTES	N/A	N/A	N/A	N/A
Base Budget Assumptions				
Resident FTES	17,127	16,912	(215)	(1.3%)
Non-Resident FTES	3,470	3,539	69	2.0%

¹ FTES = Full Time Equivalent Students



General Operating Fund
Change in Base Allocation by Division

	FY 2021-22	FY 2022-23	YoY Change Inc/(Dec)	%
Uses				
<u>Academic Affairs</u>				
Instruction:				
Agriculture, Food & Environmental Sciences	\$ 27,305,412	\$ 29,730,705	\$ 2,425,293	8.9%
Architecture & Environmental Design	16,656,213	17,870,294	1,214,080	7.3%
Orfalea College of Business	17,838,087	19,804,676	1,966,589	11.0%
Liberal Arts	43,978,493	47,293,583	3,315,090	7.5%
Engineering	40,846,581	44,427,544	3,580,962	8.8%
Science & Math	44,520,919	50,107,301	5,586,382	12.5%
Total Instruction	191,145,706	209,234,103	18,088,397	9.5%
Academic Support Services:				
Academic Programs and Planning	15,209,907	16,224,541	1,014,634	6.7%
Academic Senate	133,506	139,740	6,234	4.7%
Total Academic Support Services	15,343,413	16,364,281	1,020,867	6.7%
Academic Affairs Administration:				
Academic Affairs Provost	1,635,411	2,093,223	457,812	28.0%
Academic Affairs Division	5,152,360	7,411,225	2,258,865	43.8%
Academic Affairs - Cal Poly Plan ¹	557,000	692,000	135,000	24.2%
Academic Affairs - College Based Fees ¹	2,092,555	1,440,000	(652,555)	(31.2%)
Total Academic Affairs Administration	9,437,325	11,636,447	2,199,122	23.3%
Total Academic Affairs	\$ 215,926,444	\$ 237,234,831	\$ 21,308,387	9.9%

¹ Unallocated College Based Fee and Cal Poly Plan balance is budgeted awaiting final enrollment numbers.
This funding is reconciled and distributed to appropriate colleges at the end of the fiscal year.



General Operating Fund
Change in Base Allocation by Division

	FY 2021-22	FY 2022-23	YoY Change Inc/(Dec)	%
Administration & Finance:				
Administration and Finance	\$ 1,103,812	\$ 1,106,027	\$ 2,215	0.2%
Performing Arts Center	1,273,405	1,337,075	-	0.0%
University Budget & Fiscal Planning	810,520	873,853	63,333	7.8%
Fiscal Services	2,379,156	2,398,340	19,185	0.8%
Internal Audit	397,198	667,953	270,756	68.2%
Operational Business Support Services	512,643	436,316	(76,327)	(14.9%)
Facilities Management and Development	22,474,448	24,470,811	1,996,362	8.9%
Public Safety	4,145,074	4,938,580	793,505	19.1%
Strategic Business Services	2,222,288	2,421,902	199,614	9.0%
Business Transformation	34,000	34,000	-	0.0%
A&F Reserve	1,590,091	1,462,537	(127,554)	(8.0%)
Total Administration & Finance	\$ 36,942,635	\$ 40,147,394	\$ 3,141,090	8.5%
Student Affairs:				
Athletics-Intercollegiate	\$ 7,527,123	\$ 8,045,308	\$ 518,186	6.9%
Children's Center	62,967	62,967	-	0.0%
Rose Float	107,840	107,840	-	0.0%
Student Academic Services	258,367	272,091	13,724	5.3%
Disability Resource Center	1,055,177	1,741,143	685,967	65.0%
Career Services	1,535,044	1,620,814	85,770	5.6%
Dean of Students	1,050,060	1,323,002	272,943	26.0%
Campus Health & Wellbeing	13,876,216	15,266,691	1,390,475	10.0%
Student Affairs Division Operations	320,732	633,696	312,963	97.6%
Student Affairs Equity & Transition	2,289,035	2,422,250	133,215	5.8%
Student Affairs Diversity & Inclusion	1,401,495	1,813,337	411,842	29.4%
Student Affairs-Admin	1,283,904	823,417	(460,487)	(35.9%)
Student Affairs Leadership & Service	620,654	672,150	51,496	8.3%
Student Affairs Marketing	210,898	-	(210,898)	(100.0%)
Student Affairs Assessment & Research	122,530	192,518	69,988	57.1%
Student Affairs Technology	5,808	741,317	735,510	12664.6%
Student Affairs-Reserve	515,349	636,408	121,059	23.5%
Total Student Affairs	\$ 32,243,198	\$ 36,374,950	\$ 4,131,752	12.8%



General Operating Fund Change in Base Allocation by Division

	FY 2021-22	FY 2022-23	YoY Change Inc/(Dec)	%
Information Technology Services:				
Information Technology Services	\$ 23,977,560	\$ 25,277,906	1,300,346	5.4%
Human Resources Business Partner Services	44,410	78,202	33,792	76.1%
Portfolio Management	6,913	96,429	89,516	1294.9%
Finance	1,592	29,083	27,491	1726.8%
Cloud Outreach	34,266	12,923	(21,344)	(62.3%)
Information Security Office	4,178	70,228	66,050	1581.1%
Assistant Vice President	3,405	17,593	14,188	416.8%
Infrastructure & Platform	849,186	1,434,716	585,530	69.0%
Application Data & Integration	866,398	1,296,787	430,389	49.7%
Client Services	1,274,405	1,756,694	482,289	37.8%
Total Information Technology Services	\$ 27,062,312	\$ 30,070,560	\$ 3,008,248	11.1%
Strategic Enrollment Management (SEM) :				
Strategic Enrollment Management	\$ 515,605	\$ 734,855	\$ 219,251	42.5%
Office of the Registrar	4,341,766	4,570,540	228,774	5.3%
Institutional Research	705,284	758,452	53,168	7.5%
Financial Aid	2,105,424	2,236,658	131,234	6.2%
Institutional Effectiveness	226,452	303,412	76,960	34.0%
Data Management	242,043	-	(242,043)	(100.0%)
Recruitment	1,647,429	1,726,968	79,539	4.8%
Document Imaging Process Center	770,812	582,920	(187,892)	(24.4%)
Admissions	2,314,269	2,978,719	664,450	28.7%
Total SEM	\$ 12,869,085	\$ 13,892,524	\$ 1,023,440	8.0%



General Operating Fund Change in Base Allocation by Division

	FY 2021-22	FY 2022-23	YoY Change Inc/(Dec)	%
University Personnel:				
University Personnel Administration	\$ 652,861	\$ 1,192,889	\$ 540,028	82.7%
Academic Personnel	1,111,076	977,987	(133,088)	(12.0%)
Human Resources	2,622,904	1,556,307	(1,066,598)	(40.7%)
Employee and Organizational Development		220,018	220,018	100.0%
Benefits and Employee Services	-	177,824	177,824	100.0%
Employee and Labor Relations	-	431,552	431,552	100.0%
Human Resources Information Systems	-	250,461	250,461	100.0%
Talent Acquisition	-	416,015	416,015	100.0%
Civil Rights and Compliance	954,083	1,192,494	238,411	25.0%
Total University Personnel	\$ 5,340,924	\$ 6,415,547	\$ 1,074,623	20.1%
University Support:				
University Ombudsman	\$ 120,651	\$ 129,461	\$ 8,810	7.3%
University Legal Counsel	1,000	-	(1,000)	(100.0%)
US-University Relations	501,297	646,479	145,182	29.0%
Campus Events	126,200	126,500	300	0.2%
Total University Support	\$ 749,148	\$ 902,440	\$ 153,292	20.5%
Other Divisions:				
University Development	\$ 5,005,523	\$ 5,543,324	\$ 537,801	10.7%
Inclusivity/Diversity Office	1,085,971	1,612,913	526,941	48.5%
Research, Economic Development & Graduate Education (R-EDGE)	1,882,432	2,180,479	298,047	15.8%
University Communications & Marketing	2,964,452	3,627,295	662,843	22.4%
Total Other Divisions	\$ 10,938,379	\$ 12,964,011	\$ 2,025,632	18.5%
President's Office	\$ 1,846,962	\$ 2,021,741	\$ 174,779	9.5%
Total President's Office	\$ 1,846,962	\$ 2,021,741	\$ 174,779	9.5%



General Operating Fund Change in Base Allocation by Division

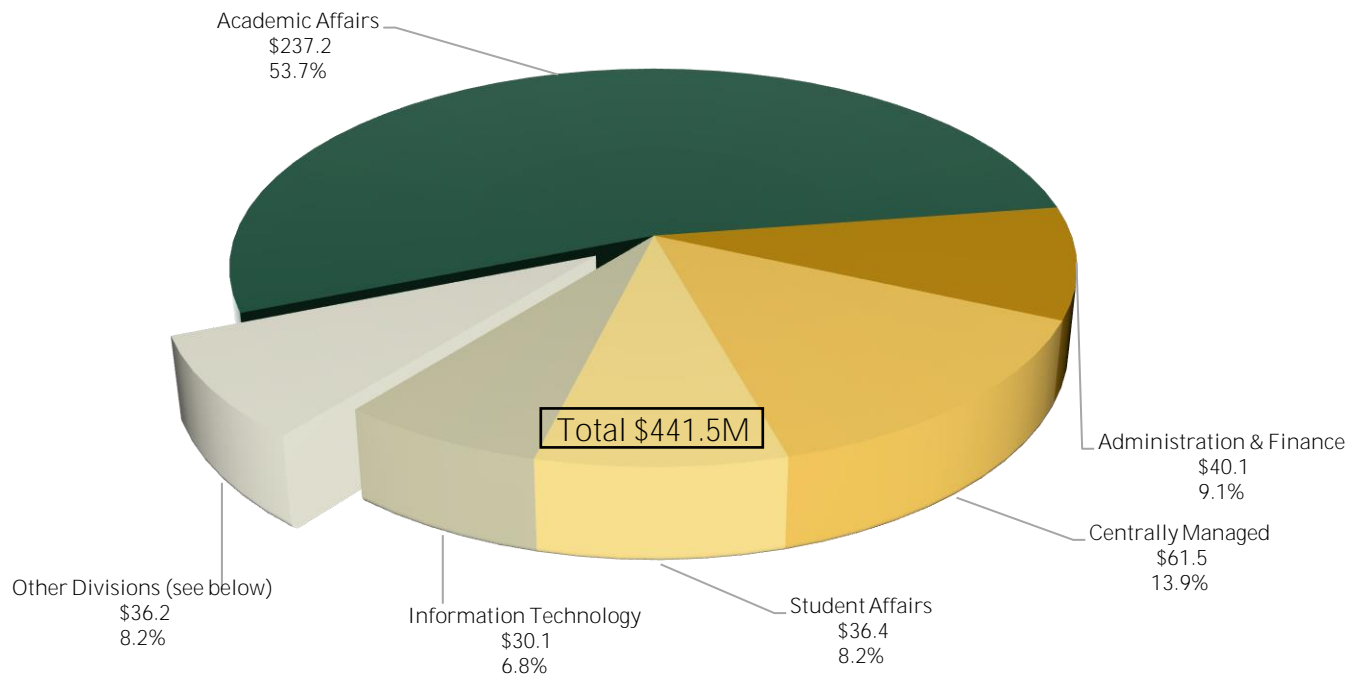
	FY 2021-22	FY 2022-23	YoY Change Inc/(Dec)	%
Centrally Managed:				
Cal Poly Opportunity Fee Admin ¹	\$ 397	\$ -	(397)	(100.0%)
Financial Aid Grant Funds	23,947,043	29,921,143	5,974,100	24.9%
University Memberships	125,000	125,000	-	0.0%
Campus Special Projects	3,269,300	3,269,300	-	0.0%
Campus Utilities	8,581,004	10,852,657	2,271,653	26.5%
Risk Pool	5,818,477	6,615,302	796,825	13.7%
Fire Services	527,000	527,000	-	0.0%
Strategic Initiatives/Reserves	292,206	2,000,000	1,707,794	584.4%
Contractual Services	105,000	105,000	-	0.0%
Compensation	4,373,625	6,049,127	1,675,501	38.3%
Centralized Benefit Pool	-	(5,000,000)	(5,000,000)	100.0%
Health/Dental/Retirement	1,400,000	-	(1,400,000)	(100.0%)
Debt Service	2,452,000	4,980,000	2,528,000	103.1%
Strategic Infrastructure Funding Plan	975,000	975,000	-	0.0%
Reserves - Capital/Economic Uncertainty	1,050,000	1,050,000	-	0.0%
Total Centrally Managed	\$ 52,916,052	\$ 61,469,529	\$ 8,553,476	16.2%

¹ Student Success Fee and Cal Poly Opportunity Fee Administration is a central holding area for unallocated amounts

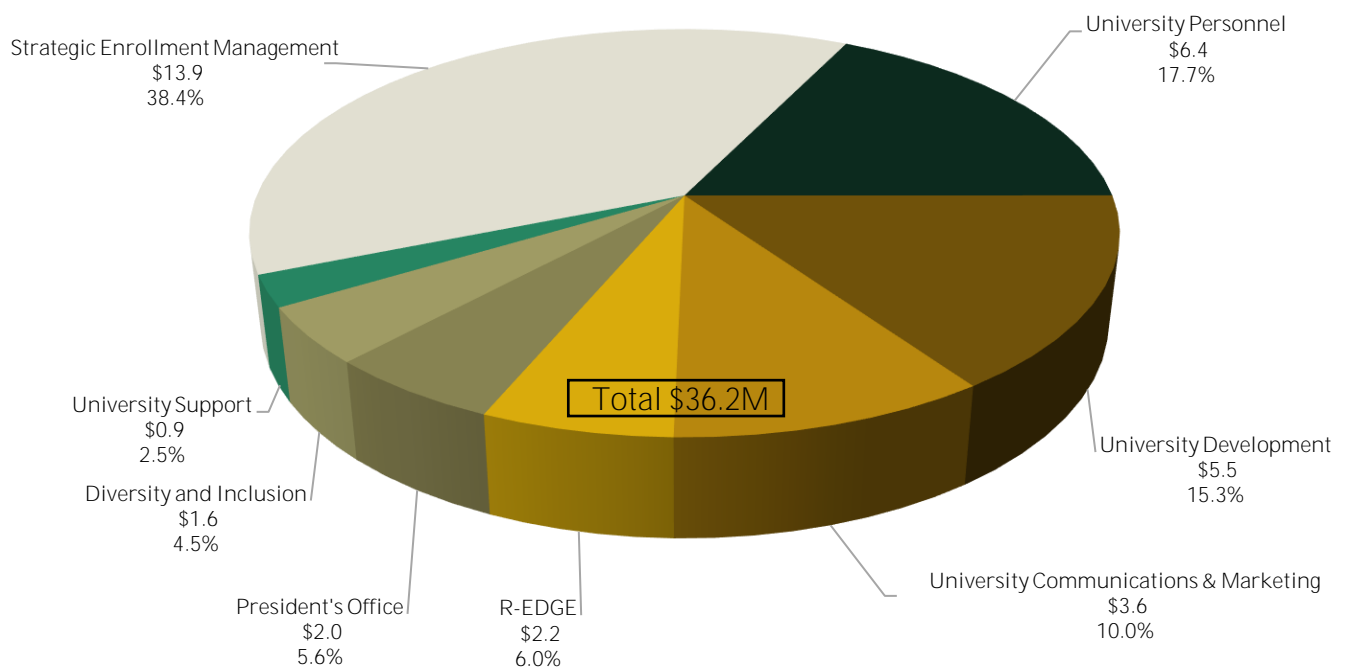
Total Uses	\$ 396,835,139	\$ 441,493,527	\$ 44,594,718	11.2%
Net Base Operating Budget Surplus/(Deficit)	\$ (3,712,739)	\$ (10,438,527)	\$ (6,662,118)	179.4%

GENERAL OPERATING FUND BUDGET SUMMARY (\$ MILLIONS)

BUDGET ALLOCATION BY DIVISION



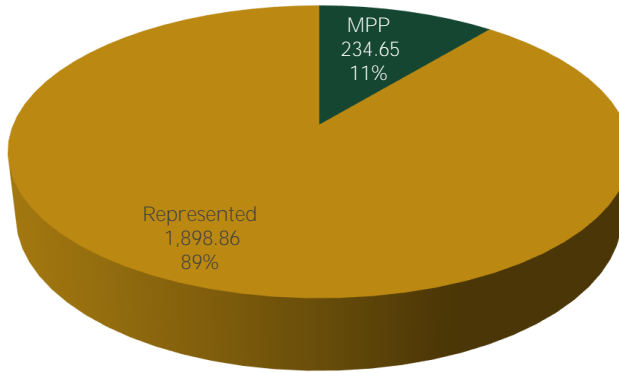
BUDGET ALLOCATION - OTHER DIVISIONS



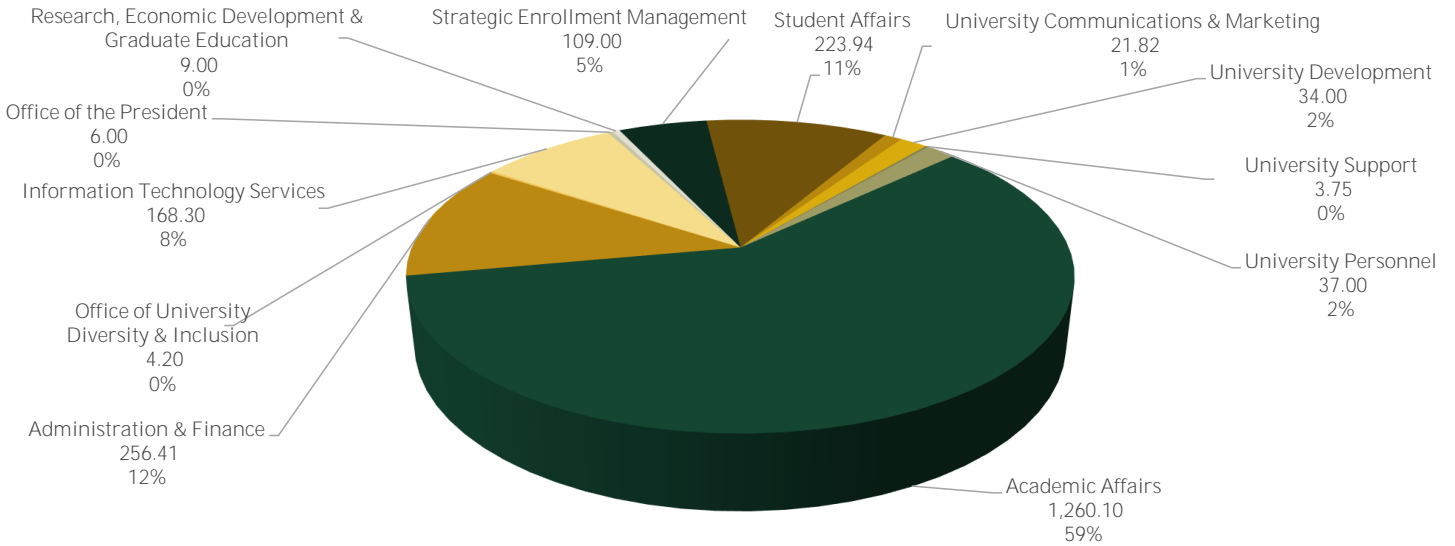
Summary
Active Budgeted Positions
General Operating and Fee Funds

Division	MPP FTE's	MPP Salary	Represented FTE's	Represented Salary	Total FTE's	Total Salary
Academic Affairs	73.56	\$ 10,505,179	1,186.54	\$ 113,766,612	1,260.10	\$ 124,271,791
Administration & Finance	37.85	5,053,252	218.56	13,074,503	256.41	18,127,755
Office of University Diversity & Inclusion	3.20	592,107	1.00	78,645	4.20	670,752
Information Technology Services	20.00	3,014,601	148.30	13,601,862	168.30	16,616,463
Office of the President	3.00	958,696	3.00	301,473	6.00	1,260,170
Research, Economic Development & Graduate Education	4.00	717,936	5.00	306,812	9.00	1,024,748
Strategic Enrollment Management	23.00	2,627,271	86.00	5,361,702	109.00	7,988,973
Student Affairs	33.29	4,906,801	190.65	15,033,029	223.94	19,939,830
University Communications & Marketing	6.00	913,155	15.82	1,089,995	21.82	2,003,150
University Development	17.00	2,352,131	17.00	1,102,509	34.00	3,454,640
University Support	1.75	274,135	2.00	151,471	3.75	425,606
University Personnel	12.00	1,849,636	25.00	1,907,307	37.00	3,756,943
Total	234.65	\$ 33,764,900	1,898.86	\$ 165,775,920	2,133.52	\$ 199,540,821

MPP and Represented Employee Ratios



FTEs by Division





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Budget Allocation by Division and Account Category



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Academic Affairs

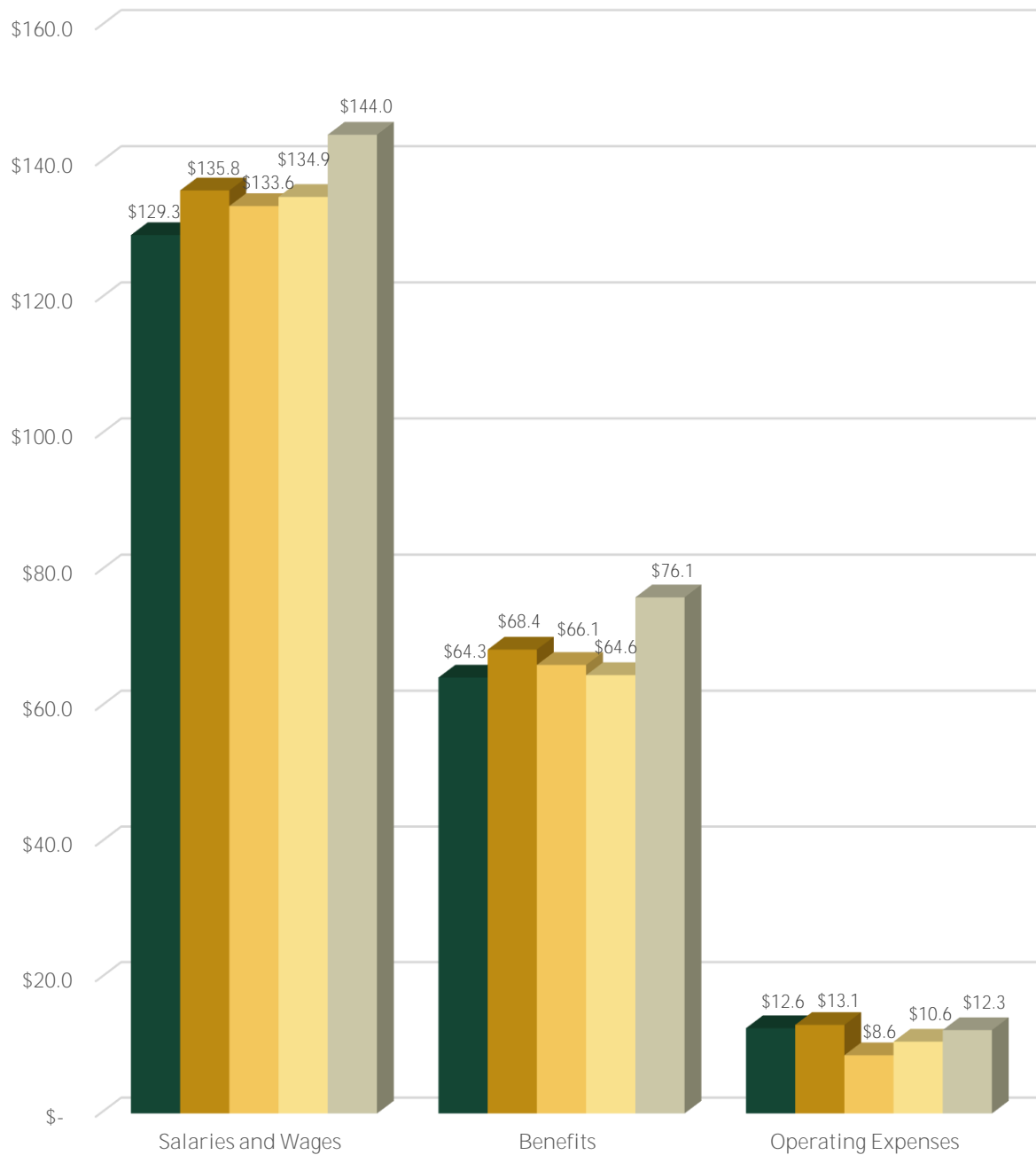
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
Academic Affairs:					
Sources:					
Base Allocation	\$ 153,767,415	\$ -	\$ 153,767,415	\$ 259,008	\$ 154,026,423
Permanent Transfers	81,335,416	-	81,335,416	-	81,335,416
One Time Transfers	-	2,208,263	2,208,263	-	2,208,263
Total Sources	\$ 235,102,831	\$ 2,208,263	\$ 237,311,094	\$ 259,008	\$ 237,570,102
Uses:					
Salaries					
Academic	\$ 103,802,444	\$ (500,000)	\$ 103,302,444	\$ -	\$ 103,302,444
Management & Supervisory	17,505,003	-	17,505,003	-	17,505,003
Support Staff	17,810,819	-	17,810,819	87,468	17,898,287
Other Salary & Wages	537,706	70,400	608,106	-	608,106
Student Assistant	4,375,031	500,000	4,875,031	-	4,875,031
Total Salaries	144,031,003	70,400	144,101,403	87,468	144,188,871
Benefits					
Benefits	76,064,277	-	76,064,277	63,712	76,127,990
Total Benefits	76,064,277	-	76,064,277	63,712	76,127,990
Operating Expenditures					
Travel	295,340	-	295,340	-	295,340
Contractual services	81,500	-	81,500	-	81,500
Services from Other Funds/Agencies	53,344	-	53,344	91,008	144,352
Supplies & Services	9,352,187	40,000	9,392,187	15,660	9,407,847
IT Hardware/Software/Licenses	553,584	-	553,584	-	553,584
Insurance	230	-	230	-	230
Other	1,824,590	-	1,824,590	1,160	1,825,750
Financial Aid	140,000	-	140,000	-	140,000
Total Operating Expenditures	12,300,775	40,000	12,340,775	107,828	12,448,603
Total Uses	\$ 232,396,056	\$ 110,400	\$ 232,506,456	\$ 259,008	\$ 232,765,464
Surplus/(Deficit)	\$ 2,706,775	\$ 2,097,863	\$ 4,804,639	\$ -	\$ 4,804,639



Academic Affairs Trend By Account Category (\$ millions)

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Base Budget





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CAL POLY

Administration & Finance

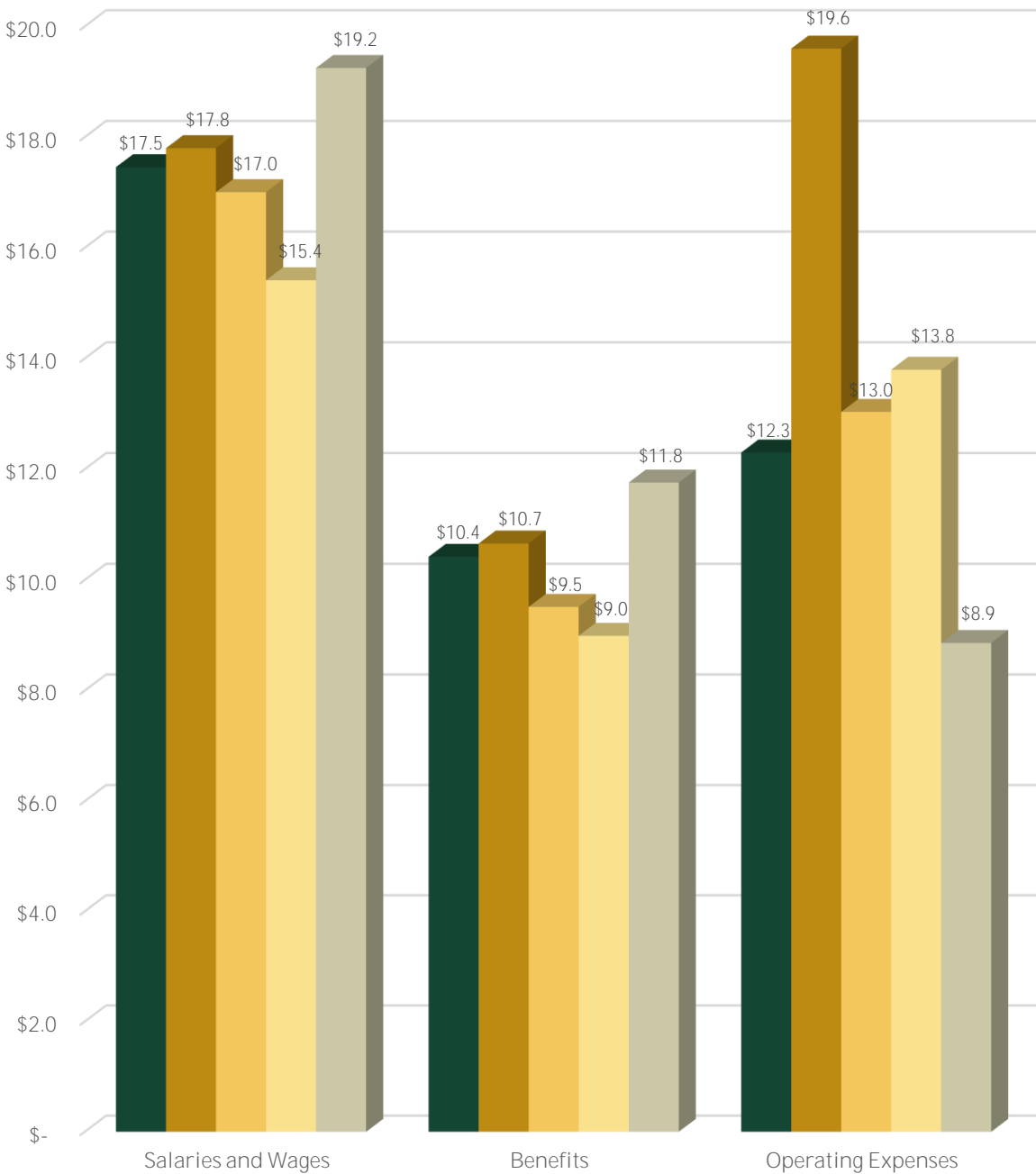
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
Administration & Finance					
Sources:					
Base Allocation	\$ 25,933,588	\$ -	\$ 25,933,588	\$ 18,217,876	\$ 44,151,464
Permanent Transfers	14,213,807	-	14,213,807	-	14,213,807
One Time Transfers	-	(86,322)	(86,322)	869,288	782,967
Total Sources	\$ 40,147,394	\$ (86,322)	\$ 40,061,072	\$ 19,087,165	\$ 59,148,237
Uses:					
Salaries					
Management & Supervisory	\$ 5,092,533	\$ -	\$ 5,092,533	\$ 3,428,530	\$ 8,521,063
Support Staff	13,469,584	-	13,469,584	3,348,499	16,818,083
Other Salary & Wages	537,720	-	537,720	318,680	856,400
Student Assistant	149,964	-	149,964	155,744	305,708
Total Salaries	19,249,801	-	19,249,801	7,251,453	26,501,254
Benefits					
Benefits	11,759,154	-	11,759,154	4,262,694	16,021,848
Total Benefits	11,759,154	-	11,759,154	4,262,694	16,021,848
Operating Expenditures					
Utilities	242,005	-	242,005	-	242,005
Travel	162,800	-	162,800	35,500	198,300
Contractual services	1,757,456	-	1,757,456	652,229	2,409,685
Services from Other Funds/Agencies	881,534	-	881,534	2,994,098	3,875,632
Supplies & Services	2,358,853	-	2,358,853	2,370,994	4,729,847
IT Hardware/Software/Licenses	479,854	-	479,854	309,375	789,228
Insurance	48,300	-	48,300	5,600	53,900
Other	806,187	-	806,187	1,205,222	2,011,410
Transfers Out	2,125,000	-	2,125,000	-	2,125,000
Total Operating Expenditures	8,861,988	-	8,861,988	7,573,018	16,435,006
Total Uses	\$ 39,870,943	\$ -	\$ 39,870,943	\$ 19,087,165	\$ 58,958,108
Surplus/(Deficit)	\$ 276,451	\$ (86,322)	\$ 190,129	\$ -	\$ 190,129



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

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 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

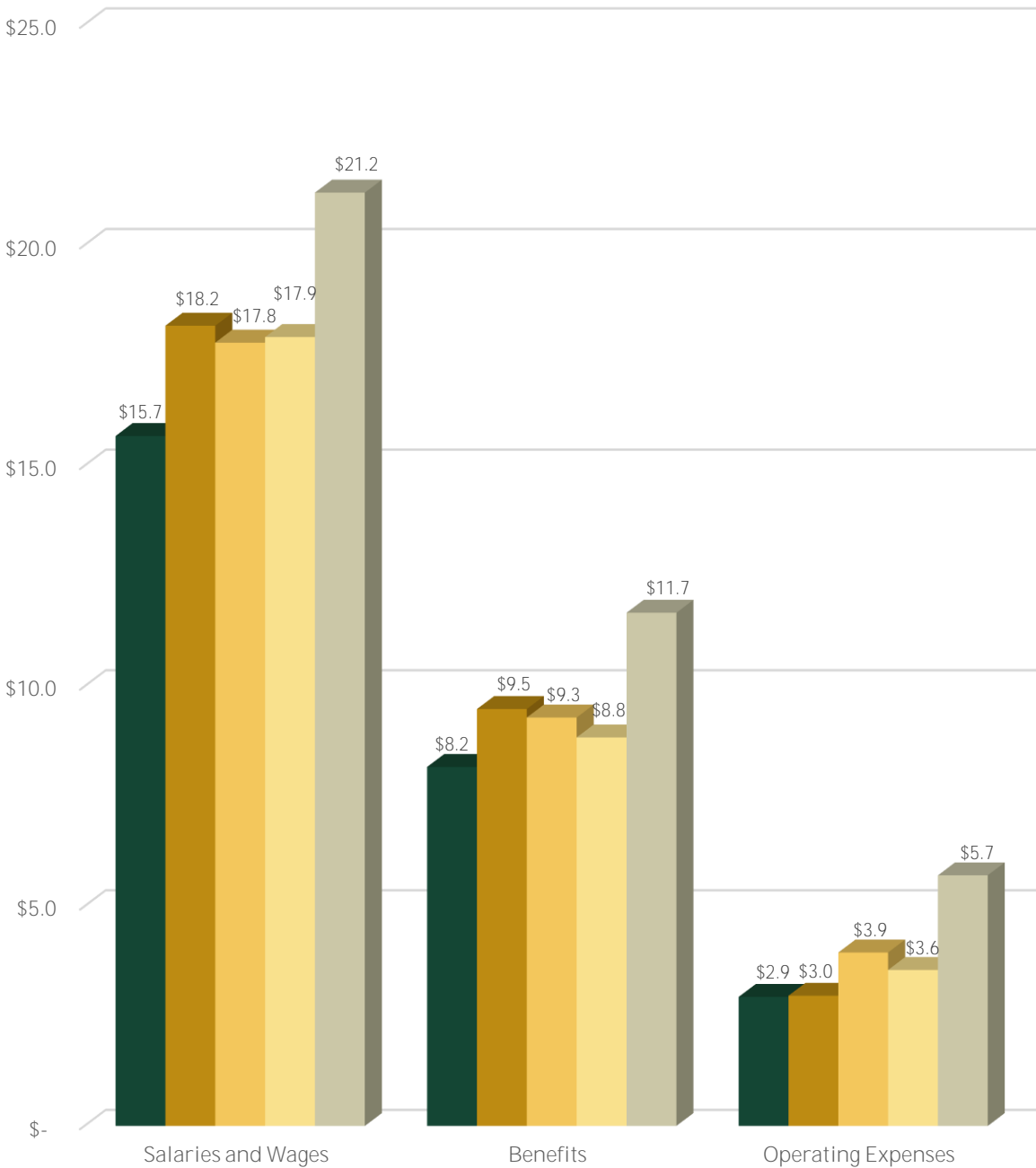
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
Student Affairs					
Sources:					
Base Allocation	\$ 26,422,520	\$ -	\$ 26,422,520	\$ 1,591,995	\$ 28,014,515
Permanent Transfers	9,952,430	-	9,952,430	-	9,952,430
One Time Transfers	-	4,850,802	4,850,802	378,211	5,229,013
Total Sources	\$ 36,374,950	\$ 4,850,802	\$ 41,225,752	\$ 1,970,206	\$ 43,195,958
Uses:					
Salaries					
Academic	\$ 5,631,330	\$ -	\$ 5,631,330	\$ -	\$ 5,631,330
Management & Supervisory	5,018,509	-	5,018,509	272,463	5,290,972
Support Staff	9,748,123	72,448	9,820,571	409,171	10,229,742
Student Assistant	792,494	114,820	907,314	154,850	1,062,164
Total Salaries	21,190,456	187,268	21,377,724	836,485	22,214,209
Benefits					
Benefits	11,668,582	-	11,668,582	391,414	12,059,996
Total Benefits	11,668,582	-	11,668,582	391,414	12,059,996
Operating Expenditures					
Travel	154,426	-	154,426	76,200	230,626
Contractual services	466,156	-	466,156	22,300	488,456
Services from Other Funds/Agencies	92,889	-	92,889	25,794	118,683
Supplies & Services	2,261,923	-	2,261,923	62,016	2,323,938
IT Hardware/Software/Licenses	2,443,148	3,100	2,446,248	232,507	2,678,755
Insurance	2,205	-	2,205	10,251	12,456
Other	271,000	-	271,000	41,346	312,346
Financial Aid	14,210	-	14,210	-	14,210
Total Operating Expenditures	5,705,956	3,100	5,709,056	470,414	6,179,470
Total Uses	\$ 38,564,994	\$ 190,368	\$ 38,755,362	\$ 1,698,313	\$ 40,453,675
Surplus/(Deficit)	\$ (2,190,044)	\$ 4,660,433	\$ 2,470,390	\$ 271,893	\$ 2,742,283



Student Affairs Trend By Account Category (\$ millions)

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Base Budget





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CAL POLY

University Development

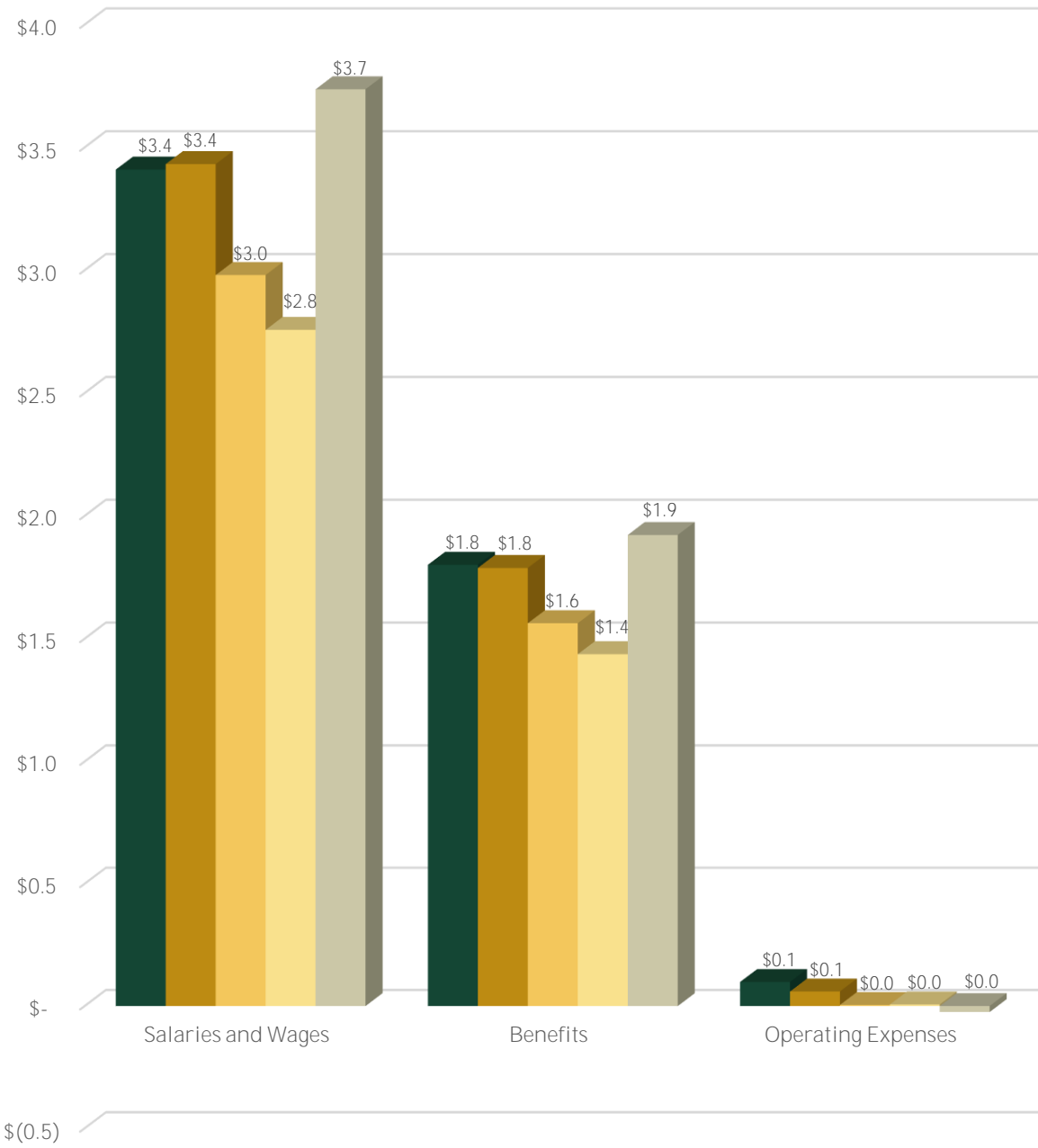
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
University Development					
Sources:					
Base Allocation	\$ 3,276,000	\$ -	\$ 3,276,000	\$ 5,365,799	\$ 8,641,799
Permanent Transfers	2,267,323	-	2,267,323	-	2,267,323
One Time Transfers	-	-	-	867,449	867,449
Total Sources	\$ 5,543,324	\$ -	\$ 5,543,324	\$ 6,233,248	\$ 11,776,571
Uses:					
Salaries					
Management & Supervisory	\$ 2,352,131	\$ -	\$ 2,352,131	\$ 1,747,837	\$ 4,099,968
Support Staff	1,245,724	-	1,245,724	759,098	2,004,822
Other Salary & Wages	-	-	-	15,000	15,000
Student Assistant	138,700	-	138,700	142,000	280,700
Total Salaries	3,736,555	-	3,736,555	2,663,935	6,400,490
Benefits					
Benefits	1,922,327	-	1,922,327	1,485,226	3,407,553
Total Benefits	1,922,327	-	1,922,327	1,485,226	3,407,553
Operating Expenditures					
Travel	-	-	-	277,700	277,700
Contractual services	-	-	-	16,500	16,500
Services from Other Funds/Agencies	-	-	-	90,050	90,050
Supplies & Services	-	-	-	957,967	957,967
IT Hardware/Software/Licenses	-	-	-	437,650	437,650
Insurance	-	-	-	33,100	33,100
Other	(24,223)	-	(24,223)	271,120	246,897
Total Operating Expenditures	(24,223)	-	(24,223)	2,084,087	2,059,864
Total Uses	\$ 5,634,659	\$ -	\$ 5,634,659	\$ 6,233,248	\$ 11,867,906
Surplus/(Deficit)	\$ (91,335)	\$ -	\$ (91,335)	\$ -	\$ (91,335)



University Development Trend By Account Category (\$ millions)

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Base Budget





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CAL POLY

Diversity & Inclusion

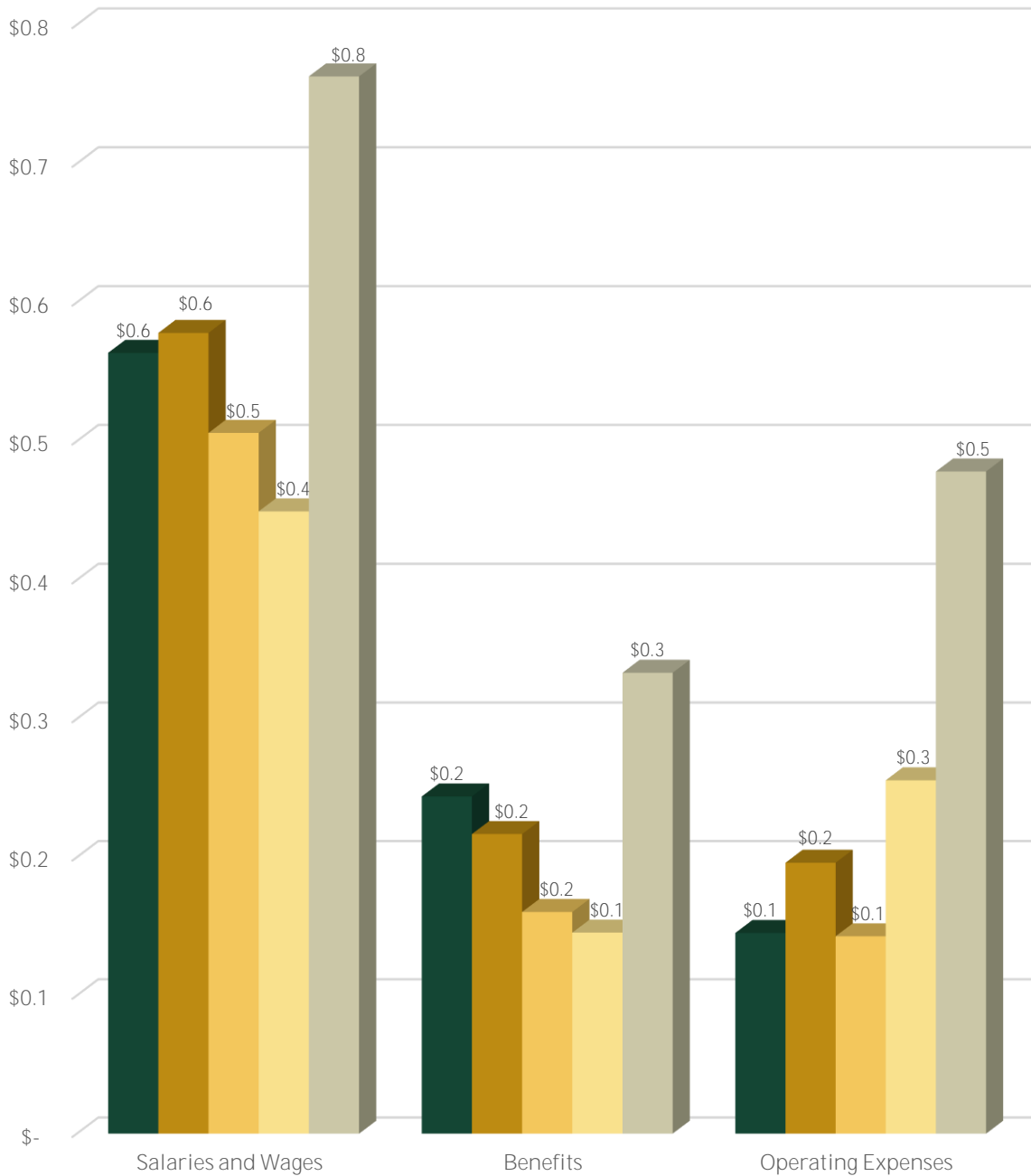
General Operating Fund and Cost Recovery Budget by Account Category FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
Diversity & Inclusion					
Sources:					
Base Allocation	\$ 864,748	\$ -	\$ 864,748	\$ -	\$ 864,748
Permanent Transfers	748,165	-	748,165	-	748,165
One Time Transfers	-	(12,500)	(12,500)	-	(12,500)
Total Sources	\$ 1,612,913	\$ (12,500)	\$ 1,600,413	\$ -	\$ 1,600,413
Uses:					
Salaries					
Management & Supervisory	\$ 592,107	\$ -	\$ 592,107	\$ -	\$ 592,107
Support Staff	78,645	-	78,645	-	78,645
Other Salary & Wages	60,000	-	60,000	-	60,000
Student Assistant	32,000	-	32,000	-	32,000
Total Salaries	762,752	-	762,752	-	762,752
Benefits					
Benefits	333,181	-	333,181	-	333,181
Total Benefits	333,181	-	333,181	-	333,181
Operating Expenditures					
Travel	17,000	-	17,000	-	17,000
Contractual services	4,500	-	4,500	-	4,500
Services from Other Funds/Agencies	3,500	-	3,500	-	3,500
Supplies & Services	383,132	-	383,132	-	383,132
IT Hardware/Software/Licenses	2,500	-	2,500	-	2,500
Other	67,509	-	67,509	-	67,509
Total Operating Expenditures	478,141	-	478,141	-	478,141
Total Uses	\$ 1,574,074	\$ -	\$ 1,574,074	\$ -	\$ 1,574,074
Surplus/(Deficit)	\$ 38,839	\$ (12,500)	\$ 26,339	\$ -	\$ 26,339



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

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Base Budget





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CAL POLY

Information Technology Services

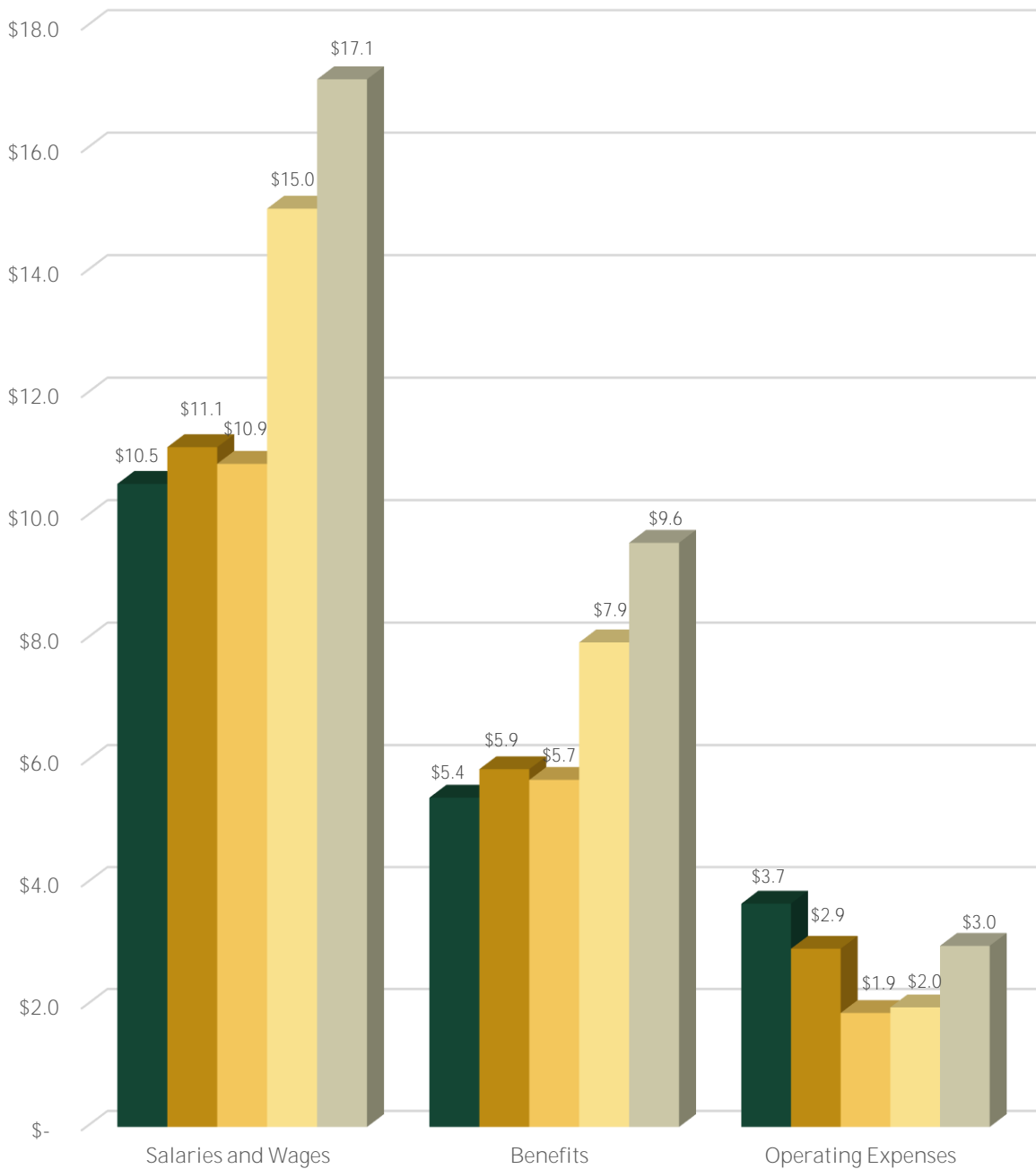
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
Information Technology Services					
Sources:					
Base Allocation	\$ 17,867,028	\$ -	\$ 17,867,028	\$ 5,528,246	\$ 23,395,273
Permanent Transfers	12,203,532	-	12,203,532	-	12,203,532
One Time Transfers	-	56,731	56,731	-	56,731
Total Sources	\$ 30,070,560	\$ 56,731	\$ 30,127,291	\$ 5,528,246	\$ 35,655,536
Uses:					
Salaries					
Management & Supervisory	\$ 3,014,601	\$ -	\$ 3,014,601	\$ 260,434	\$ 3,275,035
Support Staff	13,601,862	-	13,601,862	308,029	13,909,891
Student Assistant	518,000	-	518,000	-	518,000
Total Salaries	17,134,463	-	17,134,463	568,463	17,702,926
Benefits					
Benefits	9,566,474	-	9,566,474	348,121	9,914,595
Total Benefits	9,566,474	-	9,566,474	348,121	9,914,595
Operating Expenditures					
Travel	63,994	-	63,994	-	63,994
Contractual services	-	-	-	1,522,265	1,522,265
Services from Other Funds/Agencies	222,469	56,731	279,200	-	279,200
Supplies & Services	263,451	-	263,451	25,036	288,487
IT Hardware/Software/Licenses	1,601,539	-	1,601,539	2,335,361	3,936,900
Other	819,266	-	819,266	729,000	1,548,266
Total Operating Expenditures	2,970,719	56,731	3,027,450	4,611,662	7,639,112
Total Uses	\$ 29,671,656	\$ 56,731	\$ 29,728,387	\$ 5,528,246	\$ 35,256,632
Surplus/(Deficit)	\$ 398,904	\$ -	\$ 398,904	\$ -	\$ 398,904



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

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 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

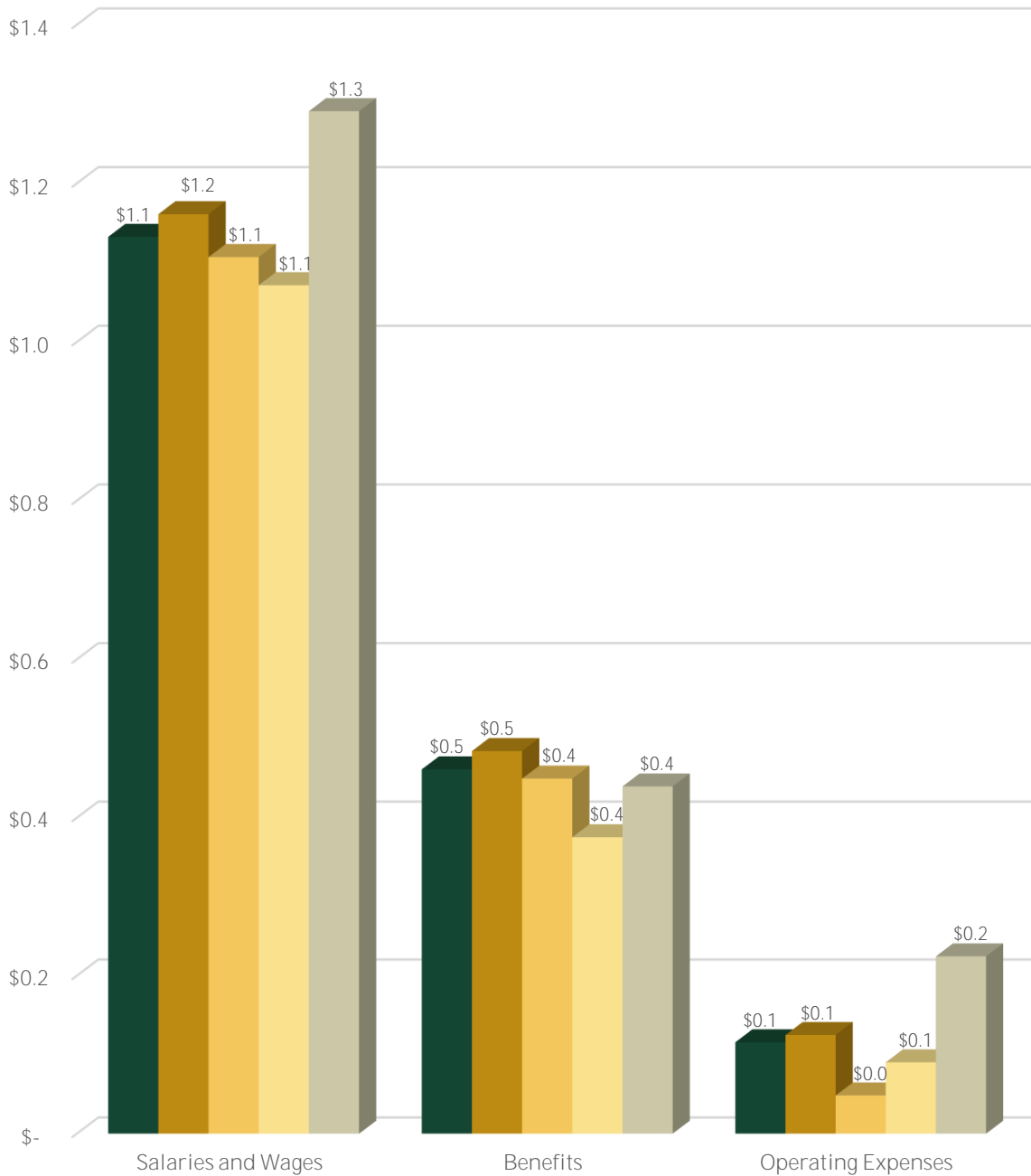
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
President's Office					
Sources:					
Base Allocation	\$ 1,387,972	\$ -	\$ 1,387,972	\$ -	\$ 1,387,972
Permanent Transfers	633,769	-	633,769	-	633,769
One Time Transfers	-	(66,557)	(66,557)	-	(66,557)
Total Sources	\$ 2,021,741	\$ (66,557)	\$ 1,955,184	\$ -	\$ 1,955,184
Uses:					
Salaries					
Management & Supervisory	\$ 958,696	\$ -	\$ 958,696	\$ -	\$ 958,696
Support Staff	301,473	-	301,473	-	301,473
Other Salary & Wages	18,000	-	18,000	-	18,000
Student Assistant	12,800	-	12,800	-	12,800
Total Salaries	1,290,970	-	1,290,970	-	1,290,970
Benefits					
Benefits	439,681	-	439,681	-	439,681
Total Benefits	439,681	-	439,681	-	439,681
Operating Expenditures					
Travel	30,000	-	30,000	-	30,000
Services from Other Funds/Agencies	28,000	-	28,000	-	28,000
Supplies & Services	61,508	-	61,508	-	61,508
Other	105,025	-	105,025	-	105,025
Total Operating Expenditures	224,533	-	224,533	-	224,533
Total Uses	\$ 1,955,184	\$ -	\$ 1,955,184	\$ -	\$ 1,955,184
Surplus/(Deficit)	\$ 66,557	\$ (66,557)	\$ -	\$ -	\$ -



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

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Base Budget





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CAL POLY

University Support

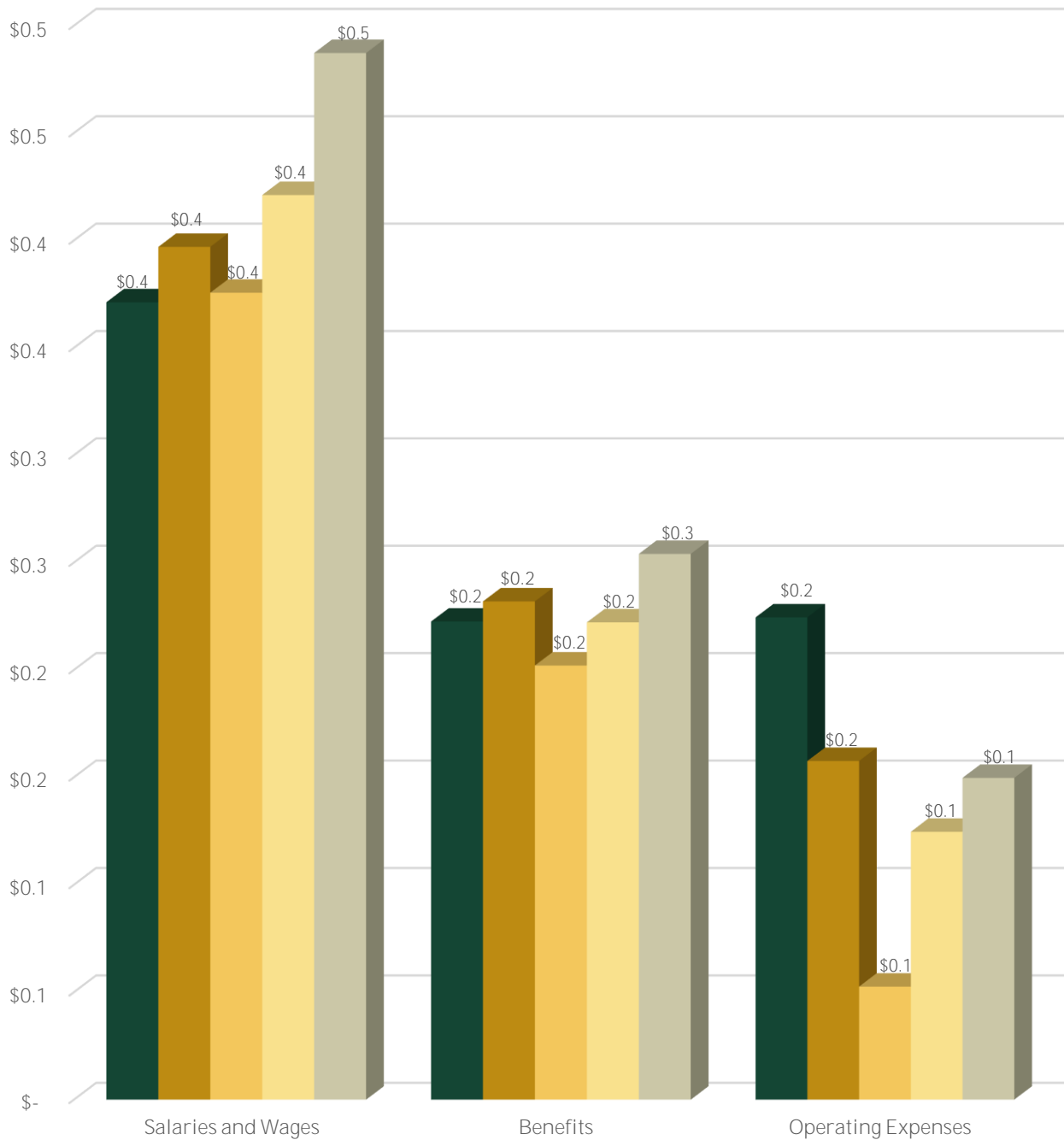
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
University Support					
Sources:					
Base Allocation	\$ 498,495	\$ -	\$ 498,495	\$ -	\$ 498,495
Permanent Transfers	403,945	-	403,945	-	403,945
Total Sources	\$ 902,440	\$ -	\$ 902,440	\$ -	\$ 902,440
Uses:					
Salaries					
Management & Supervisory	\$ 274,135	\$ -	\$ 274,135	\$ -	\$ 274,135
Support Staff	193,127	-	193,127	-	193,127
Other Salary & Wages	20,000	-	20,000	-	20,000
Total Salaries	487,262	-	487,262	-	487,262
Benefits					
Benefits	254,018	-	254,018	-	254,018
Total Benefits	254,018	-	254,018	-	254,018
Operating Expenditures					
Travel	18,000	-	18,000	-	18,000
Contractual services	15,000	-	15,000	-	15,000
Services from Other Funds/Agencies	4,050	-	4,050	-	4,050
Supplies & Services	103,177	-	103,177	-	103,177
Other	9,500	-	9,500	-	9,500
Total Operating Expenditures	149,727	-	149,727	-	149,727
Total Uses	\$ 891,007	\$ -	\$ 891,007	\$ -	\$ 891,007
Surplus/(Deficit)	\$ 11,433	\$ -	\$ 11,433	\$ -	\$ 11,433



University Support Trend By Account Category (\$ millions)

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Base Budget





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CAL POLY

Strategic Enrollment Management

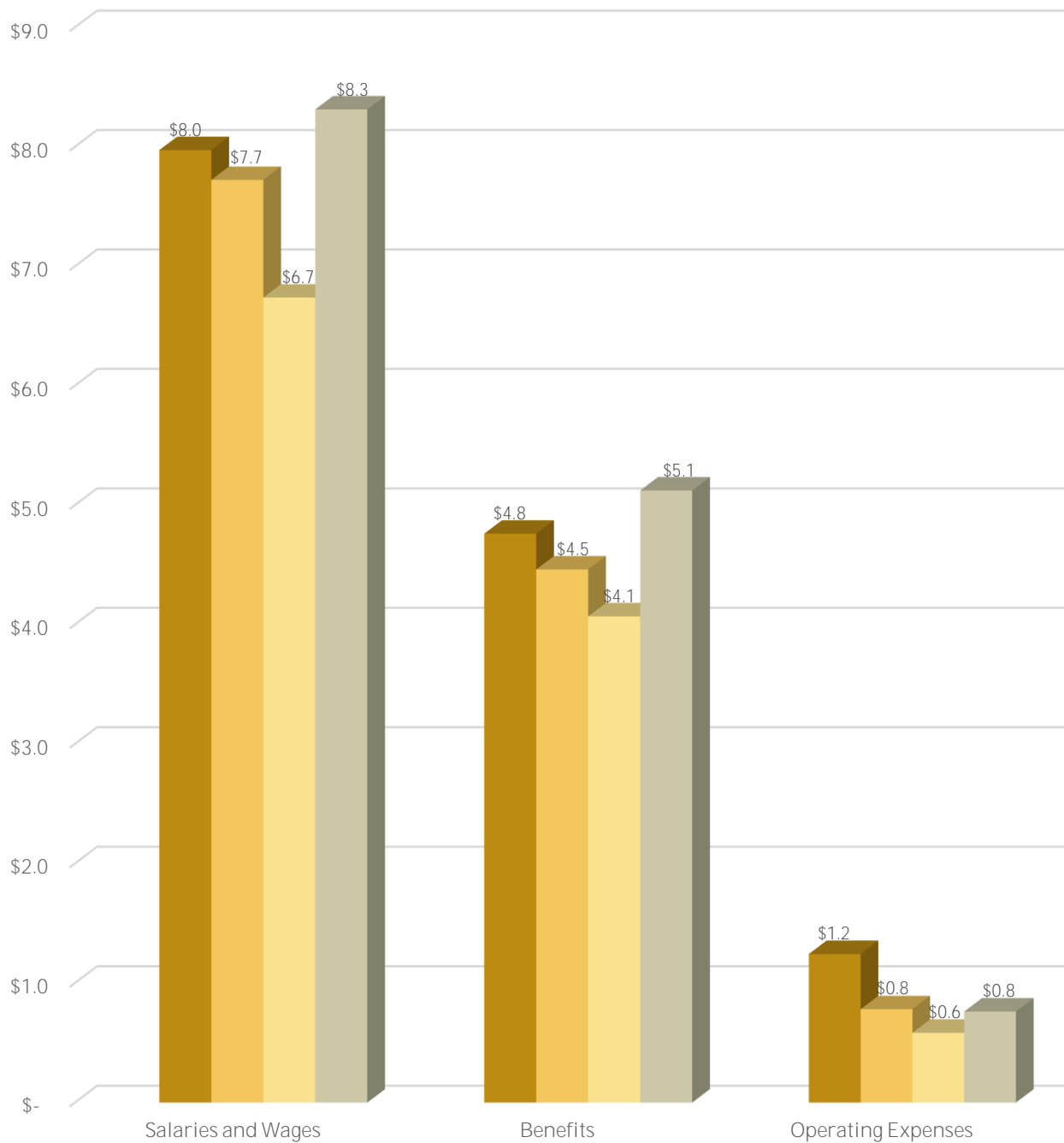
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
Strategic Enrollment Management					
Sources:					
Base Allocation	\$ 8,020,458	\$ -	\$ 8,020,458	\$ 144,765	\$ 8,165,223
Permanent Transfers	5,872,067	-	5,872,067	-	5,872,067
One Time Transfers	-	278,635	278,635	-	278,635
Total Sources	\$ 13,892,524	\$ 278,635	\$ 14,171,159	\$ 144,765	\$ 14,315,924
Uses:					
Salaries					
Management & Supervisory	\$ 2,727,187	\$ -	\$ 2,727,187	\$ -	\$ 2,727,187
Support Staff	5,361,702	-	5,361,702	-	5,361,702
Other Salary & Wages	8,000	-	8,000	-	8,000
Student Assistant	216,265	-	216,265	-	216,265
Total Salaries	8,313,154	-	8,313,154	-	8,313,154
Benefits					
Benefits	5,122,551	-	5,122,551	-	5,122,551
Total Benefits	5,122,551	-	5,122,551	-	5,122,551
Operating Expenditures					
Travel	179,618	-	179,618	-	179,618
Services from Other Funds/Agencies	16,200	-	16,200	144,765	160,965
Supplies & Services	177,773	-	177,773	-	177,773
IT Hardware/Software/Licenses	183,769	-	183,769	-	183,769
Insurance	1,305	-	1,305	-	1,305
Other	202,879	-	202,879	-	202,879
Total Operating Expenditures	761,544	-	761,544	144,765	906,309
Total Uses	\$ 14,197,250	\$ -	\$ 14,197,250	\$ 144,765	\$ 14,342,015
Surplus/(Deficit)	\$ (304,725)	\$ 278,635	\$ (26,090)	\$ -	\$ (26,090)



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

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Base Budget





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CAL POLY

Research,
Economic
Development &
Graduate
Education

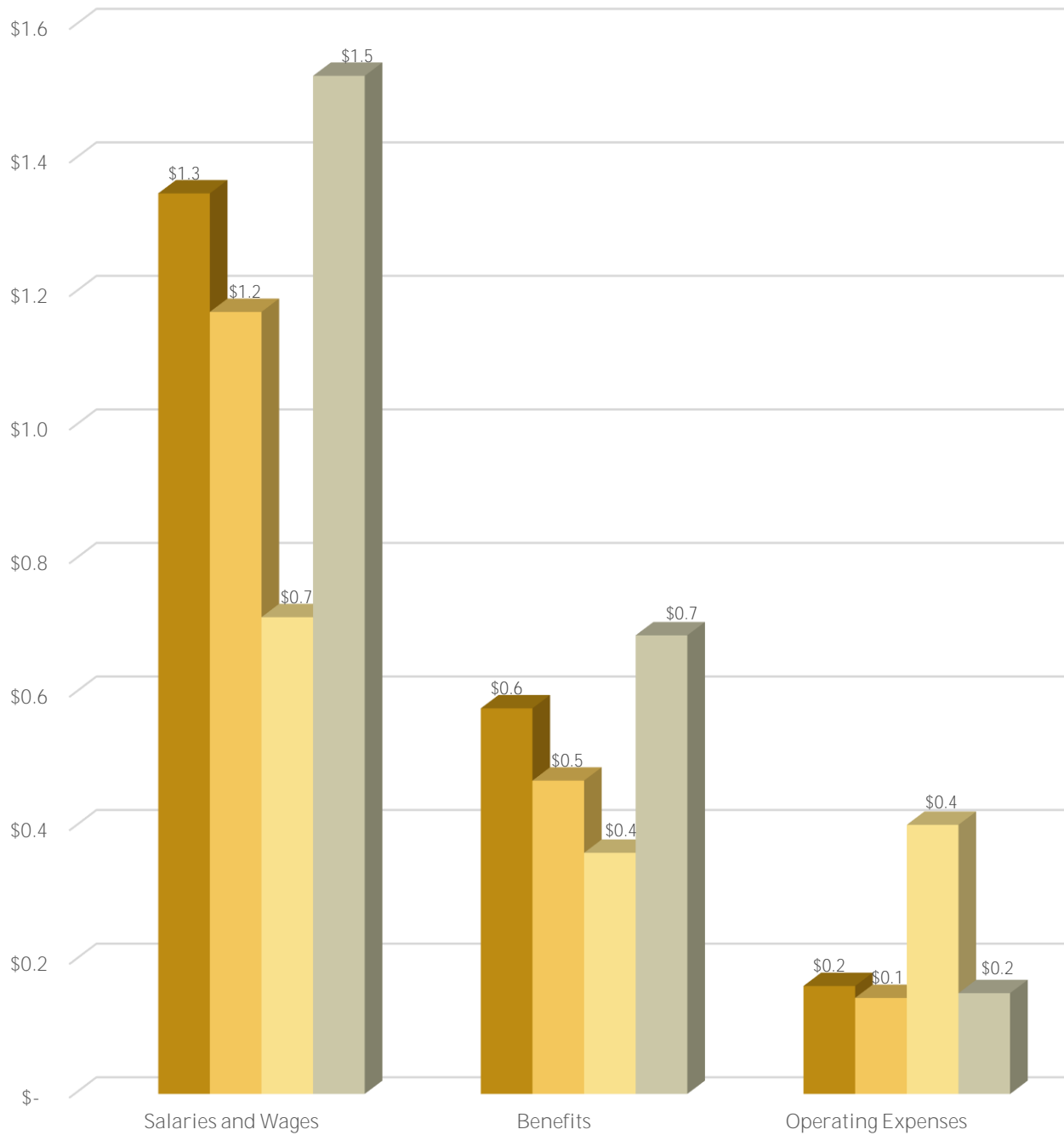
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
Research, Economic Development & Graduate Education					
Sources:					
Base Allocation	\$ 1,165,438	\$ -	\$ 1,165,438	\$ -	\$ 1,165,438
Permanent Transfers	1,015,041	-	1,015,041	-	1,015,041
One Time Transfers	-	181,595	181,595	-	181,595
Total Sources	\$ 2,180,479	\$ 181,595	\$ 2,362,074	\$ -	\$ 2,362,074
Uses:					
Salaries					
Management & Supervisory	\$ 837,936	\$ -	\$ 837,936	\$ -	\$ 837,936
Support Staff	448,222	-	448,222	-	448,222
Student Assistant	238,500	-	238,500	-	238,500
Total Salaries	1,524,658	-	1,524,658	-	1,524,658
Benefits					
Benefits	686,591	-	686,591	-	686,591
Total Benefits	686,591	-	686,591	-	686,591
Operating Expenditures					
Travel	17,700	-	17,700	-	17,700
Contractual services	28,552	-	28,552	-	28,552
Services from Other Funds/Agencies	53,015	-	53,015	-	53,015
Supplies & Services	38,165	-	38,165	-	38,165
Insurance	400	-	400	-	400
Other	12,994	-	12,994	-	12,994
Total Operating Expenditures	150,826	-	150,826	-	150,826
Total Uses	\$ 2,362,074	\$ -	\$ 2,362,074	\$ -	\$ 2,362,074
Surplus/(Deficit)	\$ (181,595)	\$ 181,595	\$ -	\$ -	\$ -



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

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Base Budget





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CAL POLY

University Communications & Marketing

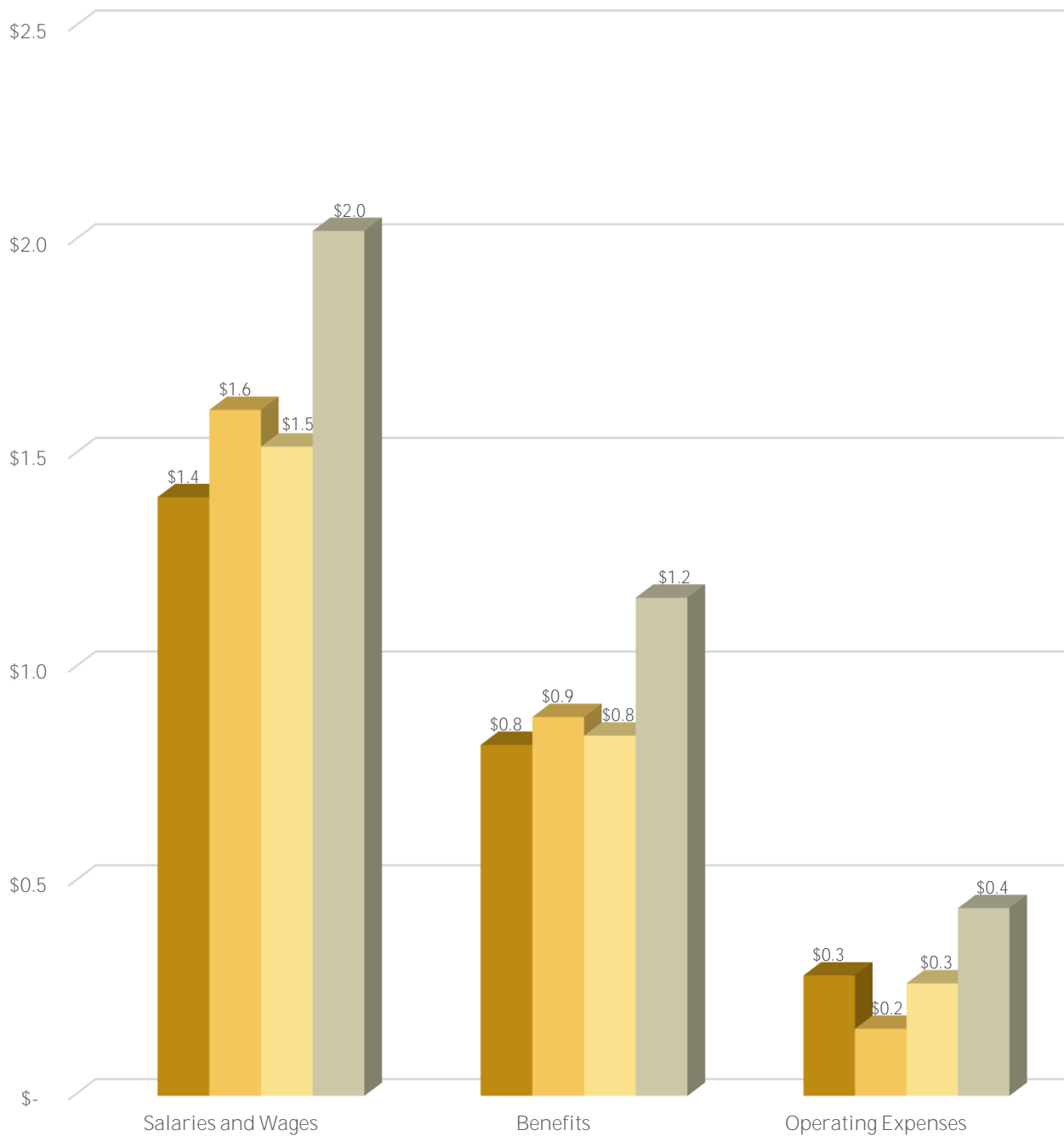
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
University Communications & Marketing					
Sources:					
Base Allocation	\$ 2,044,457	\$ -	\$ 2,044,457	\$ 413,442	\$ 2,457,899
Permanent Transfers	1,582,838	-	1,582,838	-	1,582,838
Total Sources	\$ 3,627,295	\$ -	\$ 3,627,295	\$ 413,442	\$ 4,040,737
Uses:					
Salaries					
Management & Supervisory	\$ 913,155	\$ -	\$ 913,155	\$ -	\$ 913,155
Support Staff	1,089,995	-	1,089,995	265,968	1,355,963
Other Salary & Wages	7,204	-	7,204	-	7,204
Student Assistant	13,000	-	13,000	-	13,000
Total Salaries	2,023,354	-	2,023,354	265,968	2,289,322
Benefits					
Benefits	1,165,075	-	1,165,075	147,474	1,312,549
Total Benefits	1,165,075	-	1,165,075	147,474	1,312,549
Operating Expenditures					
Travel	50,000	-	50,000	-	50,000
Contractual services	20,000	-	20,000	-	20,000
Services from Other Funds/Agencies	500	-	500	-	500
Supplies & Services	66,566	-	66,566	-	66,566
IT Hardware/Software/Licenses	161,000	-	161,000	-	161,000
Insurance	2,800	-	2,800	-	2,800
Other	138,000	-	138,000	-	138,000
Total Operating Expenditures	438,866	-	438,866	-	438,866
Total Uses	\$ 3,627,295	\$ -	\$ 3,627,295	\$ 413,442	\$ 4,040,737
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -



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

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Base Budget





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CAL POLY

University Personnel

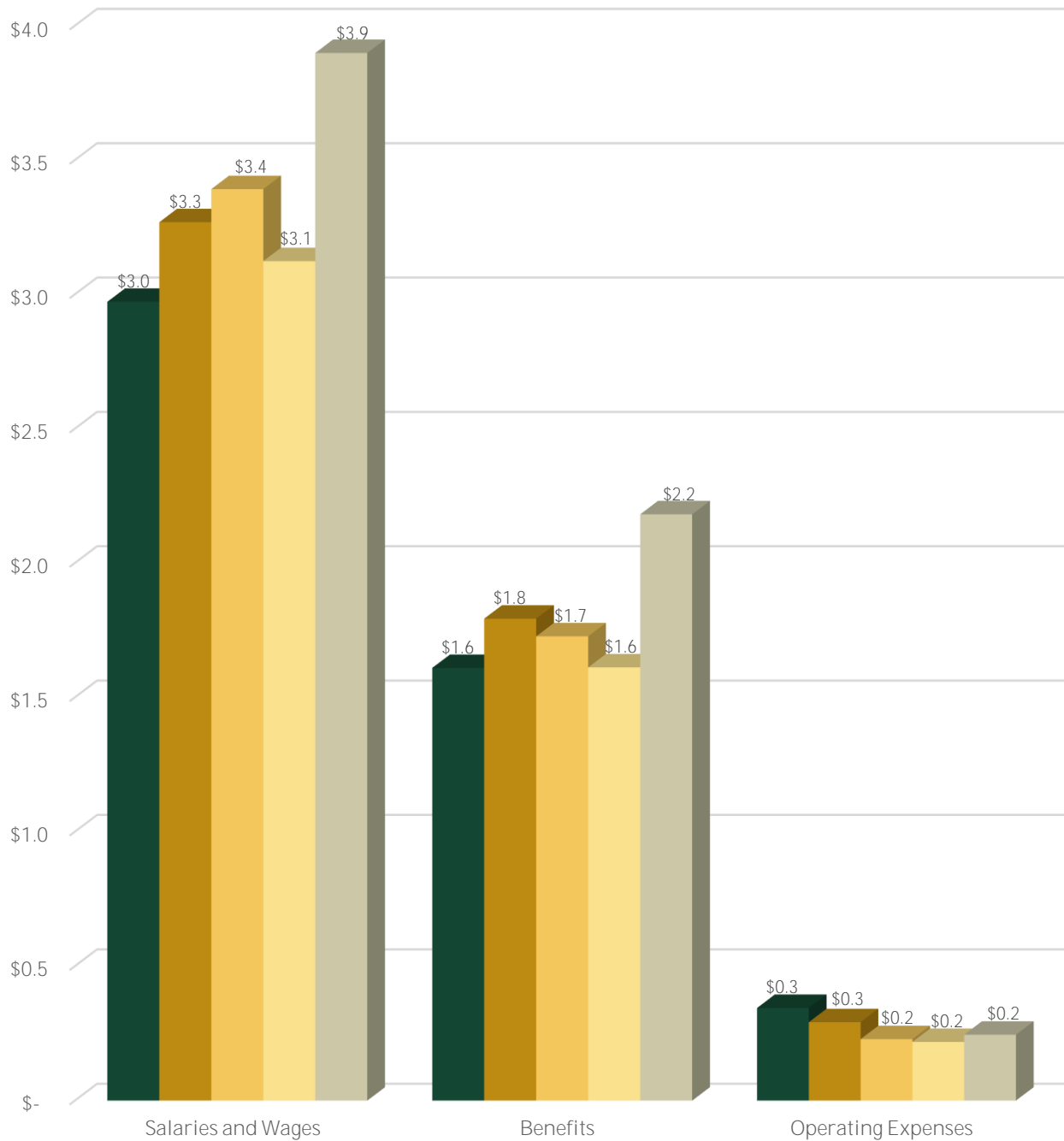
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
University Personnel					
Sources:					
Base Allocation	\$ 3,337,772	\$ -	\$ 3,337,772	\$ 600,051	\$ 3,937,823
Permanent Transfers	3,077,775	-	3,077,775	-	3,077,775
One Time Transfers	-	141,332	141,332	-	141,332
Total Sources	\$ 6,415,547	\$ 141,332	\$ 6,556,879	\$ 600,051	\$ 7,156,930
Uses:					
Salaries					
Management & Supervisory	\$ 1,849,636	\$ -	\$ 1,849,636	\$ -	\$ 1,849,636
Support Staff	2,043,951	-	2,043,951	184,896	2,228,847
Student Assistant	5,000	-	5,000	20,000	25,000
Total Salaries	3,898,587	-	3,898,587	204,896	4,103,483
Benefits					
Benefits	2,181,173	-	2,181,173	99,514	2,280,688
Total Benefits	2,181,173	-	2,181,173	99,514	2,280,688
Operating Expenditures					
Travel	55,870	-	55,870	4,500	60,370
Contractual services	92,123	-	92,123	-	92,123
Services from Other Funds/Agencies	19,000	-	19,000	141,332	160,332
Supplies & Services	32,210	-	32,210	138,500	170,710
IT Hardware/Software/Licenses	7,000	-	7,000	-	7,000
Other	38,650	-	38,650	11,308	49,958
Total Operating Expenditures	244,853	-	244,853	295,640	540,493
Total Uses	\$ 6,324,614	\$ -	\$ 6,324,614	\$ 600,051	\$ 6,924,664
Surplus/(Deficit)	\$ 90,933	\$ 141,332	\$ 232,265	\$ -	\$ 232,265



University Personnel Trend By Account Category (\$ millions)

■ FY 2018-2019 Actual ■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Base Budget





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CAL POLY

Centrally Managed

General Operating Fund and Cost Recovery Budget by Account Category FY 2022-23

	Operating	One-Time	Operating	Cost Recovery	Total
Centrally Managed					
Sources:					
Base Allocation	\$ 154,641,542	\$ -	\$ 154,641,542	\$ 2,160,840	\$ 156,802,382
Permanent Transfers	(101,478,540)	-	(101,478,540)	-	(101,478,540)
One Time Transfers	-	(5,198,345)	(5,198,345)	(2,114,948)	(7,313,293)
Total Sources	\$ 53,163,002	\$ (5,198,345)	\$ 47,964,657	\$ 45,892	\$ 48,010,549
Uses:					
Salaries					
Management & Supervisory	\$ 72,764	\$ -	\$ 72,764	\$ -	\$ 72,764
Support Staff	266,487	-	266,487	-	266,487
Other Salary & Wages	6,500	-	6,500	-	6,500
Student Assistant	10,000	-	10,000	-	10,000
Total Salaries	355,751	-	355,751	-	355,751
Benefits					
Benefits	214,392	-	214,392	-	214,392
Total Benefits	214,392	-	214,392	-	214,392
Operating Expenditures					
Utilities	9,980,133	-	9,980,133	-	9,980,133
Travel	1,500	-	1,500	-	1,500
Contractual services	255,120	-	255,120	129,332	384,452
Services from Other Funds/Agencies	10,000	-	10,000	1,936,360	1,946,360
Supplies & Services	274,222	-	274,222	-	274,222
Insurance	6,865,302	-	6,865,302	-	6,865,302
Other	17,115,844	-	17,115,844	95,148	17,210,991
Financial Aid	30,127,951	26,427	30,154,378	-	30,154,378
Total Operating Expenditures	64,630,072	26,427	64,656,499	2,160,840	66,817,339
Total Uses	\$ 65,200,216	\$ 26,427	\$ 65,226,643	\$ 2,160,840	\$ 67,387,483
Surplus/(Deficit)	\$ (12,037,214)	\$ (5,224,772)	\$ (17,261,986)	\$ (2,114,948)	\$ (19,376,934)



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 the FY2022-23 budget is based on a two year average of actual activity in these funds.

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



Other Operating Funds User Fees ¹

	Fiscal Year 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 3,368,177	\$ 3,142,268	\$ 2,832,290	(15.9%)
Expenses	3,110,388	3,303,857	2,538,037	(18.4%)
Change in Net Assets	\$ 257,789	\$ (161,589)	\$ 294,253	14.1%
Beginning Fund Balance	2,333,814	2,333,814	2,172,224	(6.9%)
Ending Fund Balance	\$ 2,591,603	\$ 2,172,224	\$ 2,466,478	-4.8%

State Grants

	Fiscal Year 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 6,318,096	\$ 9,092,818	\$ 8,232,622	30.3%
Expenses	6,220,868	5,728,870	4,678,382	(24.8%)
Change in Net Assets	\$ 97,228	\$ 3,363,948	\$ 3,554,240	3555.6%
Beginning Fund Balance	6,280,691	6,280,691	9,644,639	53.6%
Ending Fund Balance	\$ 6,377,919	\$ 9,644,639	\$ 13,198,880	106.9%

Interest Earnings

	Fiscal Year 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 1,756,209	\$ 1,419,799	\$ 1,769,453	0.8%
Expenses	1,147,545	-	99,400	(91.3%)
Change in Net Assets	\$ 608,664	\$ 1,419,799	\$ 1,670,053	174.4%
Beginning Fund Balance	5,928,605	5,928,605	7,348,403	23.9%
Ending Fund Balance	\$ 6,537,269	\$ 7,348,403	\$ 9,018,456	38.0%

¹ 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.

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 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues:				
Rental Revenue	\$ 75,939,192	\$ 83,335,468	\$ 89,712,097	18.1%
Admissions Loan Repayment	128,000	27,893	128,000	0.0%
Other Revenue	232,000	2,100,477	473,808	104.2%
Total Revenues	\$ 76,299,192	\$ 85,463,838	\$ 90,313,905	18.4%
Expenses:				
Salaries				
Management & Supervisory	1,662,460	\$ 1,345,022	\$ 1,808,845	8.8%
Support Staff	9,450,339	7,852,941	10,797,147	14.3%
Other Salary & Wages	324,734	388,689	9,400	(97.1%)
Student Assistant	689,467	524,428	1,004,680	45.7%
Total Salaries	12,127,000	10,111,080	13,620,072	12.3%
Benefits				
Benefits	8,770,359	7,520,990	9,462,154	7.9%
Total Benefits	8,770,359	7,520,990	9,462,154	7.9%
Operating Expenditures				
Utilities	3,738,740	4,551,497	4,154,886	11.1%
Travel	109,130	28,825	113,330	3.8%
Contractual services	3,531,613	3,033,060	3,894,934	10.3%
Services from Other Funds/Agencies	7,098,612	6,941,071	7,745,956	9.1%
Supplies & Services	1,502,670	1,928,818	2,671,181	77.8%
IT Hardware/Software	580,810	109,515	342,559	(41.0%)
Insurance	404,475	738,416	500,740	23.8%
Other	1,980,104	1,298,821	1,707,982	(13.7%)
Financial Aid	1,965,082	1,840,927	2,766,823	40.8%
Transfers Out	112,785	1,644,448	120,000	6.4%
Debt Service	33,208,807	28,078,578	30,097,373	(9.4%)
Total Operating Expenditures	54,232,828	50,193,976	54,115,764	(0.2%)
Total Expenses	\$ 75,130,187	\$ 67,826,047	\$ 77,197,990	2.8%
Change in Net Assets	\$ 1,169,005	\$ 17,637,791	\$ 13,115,915	(1022.0%)
Beginning Fund Balance	(16,745,639)	(16,745,639)	892,152	(105.3%)
Ending Fund Balance	\$ (15,576,634)	\$ 892,152	\$ 14,008,067	(189.9%)



Transportation and Parking Services

	Fiscal Year 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Budget	Actual	Budget	%
Parking Fines and Forfeitures				
Revenues:				
Sales	\$ 612,000	\$ 672,742	\$ 667,900	9.1%
Revenue from Investments	336	868	112	(66.6%)
Transfers In	147,261	-	88,145	(40.1%)
Other Revenue	65,500	76,548	82,900	26.6%
Total Revenue	\$ 825,097	\$ 750,157	\$ 839,057	1.7%
Expenses:				
Salaries				
Support Staff	\$46,164	\$ 12,794	\$ 63,629	37.8%
Student Assistant	39,528	22,526	40,846	3.3%
Total Salaries	85,692	35,320	104,475	21.9%
Benefits				
Benefits	34,226	13,398	46,833	36.8%
Total Benefits	34,226	13,398	46,833	36.8%
Operating Expenditures				
Utilities	14,230	12,487	18,426	29.5%
Contractual services	312,875	646,087	396,341	26.7%
Services from Other Funds/Agencies	84,250	-	-	(100.0%)
Supplies & Services	79,400	12,689	48,730	(38.6%)
IT Hardware/Software	-	33	-	100.0%
Insurance	1,738	-	-	(100.0%)
Other	212,686	174,325	224,252	5.4%
Total Operating Expenditures	705,179	845,622	687,749	(2.5%)
Total Expenses	\$ 825,097	\$ 894,340	\$ 839,057	1.7%
Change in Net Assets	\$ -	\$ (144,182)	\$ -	(100.0%)
Beginning Fund Balance	210,074	210,074	65,891	(68.6%)
Ending Fund Balance	\$ 210,074	\$ 65,891	\$ 65,891	(68.6%)



Transportation and Parking Services

	Fiscal Year 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Budget	Actual	Budget	%
Parking Fees				
Revenues:				
Sales	\$ 5,001,577	\$ 5,176,717	\$ 4,634,384	(7.3%)
Revenue from Investments	84,381	88,660	105,856	25.5%
Transfers In	-	121,936	-	100.0%
Other Revenue	110,000	555	1,015,580	823.3%
Total Revenue	\$ 5,195,958	\$ 5,387,868	\$ 5,755,821	10.8%
Expenses:				
Salaries				
Management & Supervisory	\$ 259,171	\$ 188,776	\$ 297,372	14.7%
Support Staff	668,710	479,435	570,693	(14.7%)
Other Salaries & Wages	30,000	44,229	79,069	163.6%
Student Assistant	158,112	99,646	163,384	3.3%
Total Salaries	1,115,993	812,086	1,110,519	(0.5%)
Benefits				
Benefits	644,253	546,961	598,590	(7.1%)
Total Benefits	644,253	546,961	598,590	(7.1%)
Operating Expenditures				
Utilities	104,350	83,988	135,121	29.5%
Travel	-	968	5,000	100.0%
Contractual services	192,380	162,900	639,768	232.6%
Services from Other Funds/Agencies	761,981	651,386	827,517	8.6%
Supplies & Services	35,750	189,869	41,800	16.9%
IT Hardware/Software	212,900	98,003	231,870	8.9%
Insurance	75,115	87,410	51,556	(31.4%)
Transfers Out ¹	157,260	140,985	1,653,145	951.2%
Other	133,935	104,275	148,827	11.1%
Debt Service	1,978,875	1,370,453	1,552,873	(21.5%)
Total Operating Expenditures	3,652,546	2,890,238	5,287,476	44.8%
Total Expenses	\$ 5,412,792	\$ 4,249,284	\$ 6,996,585	29.3%
Change in Net Assets	\$ (216,834)	\$ 1,138,583	\$ (1,240,764)	(472.2%)
Beginning Fund Balance	10,801,227	10,801,227	11,939,810	10.5%
Ending Fund Balance	\$ 10,584,393	\$ 11,939,810	\$ 10,699,046	1.1%

¹ FY 2022-23 budget includes \$1.5 million transfer to non-recurring maintenance/repair and capital improvement funds



Transportation and Parking Services

	Fiscal Year 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Budget	Actual	Budget	%
Total Parking Revenues: ¹				
Sales	\$ 5,613,577	\$ 5,849,459	\$ 5,302,284	(5.5%)
Revenue from Investments	84,717	89,528	105,968	25.1%
Transfers In	-	-	-	0.0%
Other Revenue	175,500	77,103	1,098,480	525.9%
Total Revenue	\$ 5,873,794	\$ 6,016,089	\$ 6,506,733	10.8%
Expenses: ¹				
Salaries				
Management & Supervisory	\$ 259,171	\$ 188,776	\$ 297,372	14.7%
Support Staff	714,874	492,229	634,322	(11.3%)
Other Salaries & Wages	30,000	44,229	79,069	163.6%
Student Assistant	197,640	122,172	204,230	3.3%
Total Salaries	1,201,685	847,406	1,214,994	1.1%
Benefits				
Benefits	678,479	560,359	645,423	(4.9%)
Total Benefits	678,479	560,359	645,423	(4.9%)
Operating Expenditures				
Utilities	118,580	96,476	153,547	29.5%
Travel	-	968	5,000	0.0%
Contractual services	505,255	808,987	1,036,109	105.1%
Services from Other Funds/Agencies	846,231	651,386	827,517	(2.2%)
Supplies & Services	35,750	202,559	90,530	153.2%
IT Hardware/Software	212,900	98,037	231,870	8.9%
Insurance	75,115	87,410	51,556	(31.4%)
Transfers Out ²	9,999	19,049	1,565,000	15551.6%
Other	427,759	278,600	373,079	(12.8%)
Debt Service	1,978,875	1,370,453	1,552,873	(21.5%)
Total Operating Expenditures	4,210,464	3,613,924	5,887,080	39.8%
Total Expenses	\$ 6,090,628	\$ 5,021,688	\$ 7,747,496	27.2%
Change in Net Assets	\$ (216,834)	\$ 994,401	\$ (1,240,764)	(472.2%)
Beginning Fund Balance	11,011,300	11,011,300	12,005,702	9.0%
Ending Fund Balance	\$ 10,794,467	\$ 12,005,702	\$ 10,764,938	(0.3%)

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

² FY 2022-23 budget includes \$1.5 million transfer to non-recurring maintenance/repair and capital improvement funds



University Union

	Fiscal Year 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues				
Sales	\$ 17,319,814	\$ 17,366,279	\$ 17,740,372	2.4%
Gifts/Grants	1,102,309	1,136,185	1,102,309	0.0%
Revenue from Investments	299,561	225,995	243,117	(18.8%)
Transfers In	-	1,043,199	-	0.0%
Other Revenue	-	82,479	-	0.0%
Total Revenues	\$ 18,721,684	\$ 19,854,138	\$ 19,085,798	1.9%
Expenses:				
Services from Other Funds/Agencies	333,590	337,532	326,841	(2.0%)
Contractual Services	-	5,494	5,732	0.0%
Insurance	-	4,332	5,097	0.0%
Other	9,316,862	9,566,862	10,045,546	7.8%
Transfers Out	6,196,555	8,996,555	2,852,445	(54.0%)
Debt Service	5,783,244	5,633,369	5,780,744	(0.0%)
Total Expenses	\$ 21,630,251	\$ 24,544,144	\$ 19,016,405	(12.1%)
Change in Net Assets	\$ (2,908,567)	\$ (4,690,006)	\$ 69,393	102.4%
Beginning Fund Balance	26,371,316	26,371,316	21,681,310	(17.8%)
Ending Fund Balance	\$ 23,462,749	\$ 21,681,310	\$ 21,750,703	(7.3%)



Professional and Continuing Education (PaCE)

	Fiscal Year 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues:				
Continuing Education Fees	\$ 14,939,926	\$ 11,898,786	\$ 8,175,279	(45.3%)
Revenue from Investments	187,728	\$ 136,727	187,728	0.0%
Transfers In	2,148,105	\$ 3,050,013	942,469	(56.1%)
Other Revenue	1,199,782	\$ 1,533,846	1,836,752	53.1%
Total Revenues	\$ 18,475,541	\$ 16,619,373	\$ 11,142,228	(39.7%)
Expenses:				
Salaries				
Academic	\$ 6,271,595	\$ 5,186,280	\$ 2,319,419	(63.0%)
Management & Supervisory	391,011	342,651	310,845	(20.5%)
Support Staff	765,198	794,443	951,673	24.4%
Student Assistant	129,766	156,486	112,220	(13.5%)
Other Salaries & Wages	-	24,119	-	100.0%
Total Salaries	7,557,571	6,503,980	3,694,156	(51.1%)
Benefits				
Benefits	1,037,504	1,462,918	1,442,672	39.1%
Total Benefits	1,037,504	1,462,918	1,442,672	39.1%
Operating Expenditures				
Utilities	16,588	17,994	20,914	26.1%
Travel	58,788	5,463	120,221	104.5%
Services from Other Funds/Agencies	3,330,223	2,795,727	2,507,617	(24.7%)
Contractual Services	-	197,954	135,000	100.0%
Supplies & Services	1,222,895	908,923	2,035,402	66.4%
IT Hardware/Software	-	33,148	-	100.0%
Insurance	-	67,639	-	100.0%
Other	407,426	320,081	266,176	(34.7%)
Financial Aid	1,747,780	377,149	169,261	(90.3%)
Transfers Out	2,148,105	3,029,600	942,469	(56.1%)
Total Operating Expenditures	8,931,806	\$ 7,753,678	6,197,060	(30.6%)
Total Expenses	\$ 17,526,881	\$ 15,720,576	\$ 11,333,888	(35.3%)
Change in Net Assets - Operations	\$ 948,660	\$ 898,797	\$ (191,660)	(100.0%)
Beginning Fund Balance	9,040,834	9,040,834	9,939,630	9.9%
Ending Fund Balance	\$ 9,989,494	\$ 9,939,630	\$ 9,747,970	(2.4%)



CAL POLY

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 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).

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 increased scholarship costs 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 \$1.9 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 increased slightly for FY 2022-23.

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 2.53% for fees charged in FY 2022-23. CPOF is assessed to non-resident students on a cohort basis. This is the fourth year this fee has been charged. SSF & CPOF fees are supported by committee decisions for allocations. The base portion of CBF is directly allocated to the college, while the new CBF portion is allocated to the Provost and Financial Aid. CPP is directed at the purview of the Provost.

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.



Instructionally Related Activities

	Fiscal Year 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Final Budget	Actuals	Initial Budget	%
Revenues ¹	\$ 2,295,732	\$ 2,896,731	\$ 2,881,046	25.5%
Expenses	2,210,642	2,467,317	2,856,046	29.2%
Change in Net Assets	\$ 85,090	\$ 429,414	\$ 25,000	(70.6%)
Beginning Fund Balance	4,055,049	4,055,049	4,484,463	10.6%
Ending Fund Balance	\$ 4,140,139	\$ 4,484,463	\$ 4,509,463	8.9%

¹Many 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 2021-22		Fiscal Year 2022-23	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 1,646,000	\$ 1,758,060	\$ 1,898,000	15.3%
Expenses	1,534,000	1,216,604	\$ 1,898,000	23.7%
Change in Net Assets	\$ 112,000	\$ 541,456	\$ -	(100.0%)
Beginning Fund Balance	1,844,927	1,844,927	2,386,383	29.3%
Ending Fund Balance	\$ 1,956,927	\$ 2,386,383	\$ 2,386,383	21.9%



Consolidated Athletics Budget

	General Operating Budget	IRA Budget	Scholarship Budget	Total Athletics Budget
Revenues				
Higher Education Fees				
Cat II	\$ 8,045,308	\$ 5,885,064	\$ -	\$ 13,930,372
Gifts Grants and Contracts	-	1,672,230	4,440,073	6,112,303
Other Financial Sources	-	1,982,305	1,110,000	3,092,305
Total Revenues	\$ 8,045,308	\$ 9,539,599	\$ 5,550,073	\$ 23,134,980
Expenses				
Salaries	5,266,776	2,280,375	-	7,547,151
Benefits	2,825,028	1,256,998	-	4,082,026
Travel	18,301	4,107,775	-	4,126,076
Contractual services	-	904,039	-	904,039
Service from other funds/agencies	-	241,864	-	241,864
Supplies & Services	96,820	1,270,989	-	1,367,809
IT Hardware/Software/Licenses	-	174,826	-	174,826
Insurance	-	403,159	-	403,159
Other	(39,222)	199,142	6,158,126	6,318,046
Total Expenses	8,167,704	10,839,167	6,158,126	25,164,996
Change in Net Assets	\$ (122,395)	(\$1,299,568)	(\$608,053)	(\$2,030,016)



Student Fee Allocations

	Fiscal Year 2022-23			
	Cal Poly Opportunity Fee	Student Success Fee	College Based Fees	Cal Poly Plan
Revenues	\$ 17,729,000	\$ 20,084,000	\$ 25,146,000	\$ 5,489,000
Allocations				
Colleges				
Agriculture, Food & Environmental Sciences	264,638	1,724,874	3,950,155	186,000
Architecture & Environmental Design	133,357	488,166	1,893,708	137,580
Orfalea College of Business	611,478	1,667,049	3,003,429	690,000
Liberal Arts	-	2,370,179	2,092,518	1,390,235
Engineering	693,275	3,277,688	5,971,958	530,500
Science & Math	596,711	2,818,642	2,967,507	1,489,735
Academic Programs & Planning	1,345,292	1,946,830	-	372,950
Academic Affairs	2,388,196	330,853	1,440,000	692,000
Student Affairs Divisional Operations	-	48,000	-	-
Student Affairs Equity & Transition	1,253,488	2,025,837	-	-
Student Affairs Diversity & Inclusion	639,293	786,848	-	-
Student Affairs Leadership & Service	-	169,000	-	-
Information Technology Services	-	250,000	-	-
University Office of Diversity & Inclusion	271,093	326,639	-	-
Research, Economic Development & Graduate Ed	-	200,000	-	-
Dean of Students	-	375,000	-	-
Campus Health & Wellbeing	-	861,263	-	-
Enrollment Management & University Strategy	667,680	417,132	-	-
Financial Aid	8,864,500	0	3,826,724	-
Total Allocations	17,729,000	20,084,000	25,146,000	5,489,000
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -



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CAL POLY

Maintenance, Repair and Capital Improvement



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 Senior Vice President for Administration and Finance and Chief Financial Officer. 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 Special Projects section as multiple projects come on board. The Frost Center budget, in the Major Capital Projects section has decreased significantly when compared to the prior year due to continuing construction. It is anticipated that the majority of this project will be completed by the end of FY2022-23.



Maintenance, Repair and Capital Improvement

Project Type	Adopted FY 2022-23	Carryover from FY 2021-22	Amended FY 2022-23
Associated Students Inc.	\$ 5,352,445	\$ -	\$ 5,352,445
Deferred Maintenance	1,000,000	1,107,474	2,107,474
Energy Projects	-	1,239,330	1,239,330
Cal Poly Foundation	-	355,738	355,738
Health Center M&R	219,250	183,013	402,263
Performing Arts Center M&R	72,000	175,670	247,670
Housing Maintenance and Repair	-	26,277,591	26,277,591
Major Capital projects	-	756,304	756,304
Parking Maintenance and Repair	1,565,000	30,300	1,595,300
Contingency ¹	-	15,627,600	15,627,600
Special Projects funding	125,000	93,526,359	93,651,359
Special Repair funding & Utility Savings Projects	1,000,000	2,632,640	3,632,640
Total	\$ 9,333,695	\$ 141,912,018	\$ 151,245,713

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



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CAL POLY

Auxiliary Funds (External Enterprises)



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.

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 2022-23			
	Associated Students, Inc.	Cal Poly Corporation	Cal Poly Foundation	Performing Arts Center ¹
Revenues	\$ 7,593,645	\$ 46,588,000	\$ 5,168,291	\$ 2,117,622
Expenses	7,593,645	44,374,000	5,018,903	1,870,146
Transfers to Maintenance & Repair Reserves	-	620,000	-	375,000
Other Income (Expense)	-	(485,000)	-	144,399
Change in Net Assets	\$ -	\$ 1,109,000	\$ 149,388	\$ 16,875
Beginning Fund Balance	5,028,185	-	4,440,669	690,806
Ending Fund Balance	\$ 5,028,185	\$ 1,109,000	\$ 4,590,057	\$ 707,681

¹ PAC revenues and expenses have been reduced by General Operating funded amounts to avoid duplication with budgets contained in previous reports. The amount is \$1,273,405 for FY 2021-22 and \$1,337,075 for FY 2022-23



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CAL POLY

Appendices




MEMORANDUM

11/08/2022

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
A. Kraetsch
J. Haft

SUBJECT: Approval of FY 2022/23 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 2022/23 Budget.

Budget highlights for FY 2022/23 are as follows:

- Budget is based on an enrollment target of 16,912 resident FTES and 3,539 non-resident FTES.
- State appropriation increased by \$18,197,000 for a total allocation of \$184,867,000.
- Tuition and fees increased by \$13,030,600.
- Budget reflected an operating deficit of \$7,938,537 that will be addressed with the use of one-time funding and use of economic uncertainty reserves.


Approved:


Cynthia Vizcaino Villa (Nov 10, 2022 15:26 PST)

11/10/2022

Cynthia Vizcaíno Villa

Date



11/10/2022

Jeffrey D. Armstrong

Date



CSU General Operating Fund Budget Plan FY 2022/23

	Base Budget FY 2021/22	Base Budget Variance	Base Budget FY 2022/23	One Time Budget FY2022/23	Operating Budget FY 2022/23
Sources					
Allocated State Appropriations ¹	\$ 159,965,000	\$ 18,197,000	\$ 184,867,000	\$ 701,000	\$ 185,568,000
General State Appropriations Adjustment ¹	6,705,000				
<i>Sub-total - State Appropriation</i>	166,670,000	18,197,000	184,867,000	701,000	185,568,000
Campus Based Fees					
Tuition	119,028,000	(72,000)	118,956,000		118,956,000
Non-resident Tuition	40,497,000	734,000	41,231,000		41,231,000
College Based Fee I (Designated Fee)	20,662,000	884,000	21,546,000		21,546,000
College Based Fee II (Designated Fee; 60% to Fin Aid)	-	3,600,000	3,600,000		3,600,000
Student Success Fee (Designated Fee)	19,595,000	489,000	20,084,000		20,084,000
Cal Poly Plan (Designated Fee)	5,354,000	135,000	5,489,000		5,489,000
Professional Grad Fee (Designated Fee; 25% to Fin Aid)	170,000	-	170,000		170,000
Health Services (Designated Fee; 30% to Fin Aid)	14,051,000	979,000	15,030,000		15,030,000
Cal Poly Opportunity Fee	11,348,000	6,381,000	17,729,000		17,729,000
Other Campus Receipts and Sources	2,452,400	(99,400)	2,353,000		2,353,000
<i>Sub-total - Campus Based Fees</i>	233,157,400	13,030,600	246,188,000	-	246,188,000
Total Sources	399,827,400	31,227,600	431,055,000	701,000	431,756,000
Headcount	21,294	(9)	21,285		
Resident FTES	17,127	(215)	16,912		
Non-Resident FTES	3,470	69	3,539		

¹ State Funded Allocations and Campus Mandatory Costs schedule detail out Appropriations growth; \$701K is Basic Needs and GI25 Allocations funded one-time this year, will be base in FY 23-24.



CSU General Operating Fund Budget Plan FY 2022/23

	Base Budget FY 2021/22	Base Budget Variance	Base Budget FY 2022/23	One Time Budget FY2022/23	Operating Budget FY 2022/23
Uses					
General Campus Allocations					
Academic Affairs - General Support	116,691,245	-	116,691,245		116,691,245
Academic Affairs - Professional Grad Fee	82,149	-	82,149		82,149
Academic Affairs - College Based Fees	14,326,259	884,000	15,210,259		15,210,259
Academic Affairs - Student Success Fees	10,302,598	-	10,302,598		10,302,598
Academic Affairs - Cal Poly Plan Fees	3,785,044	135,000	3,920,044		3,920,044
Academic Affairs - Cal Poly Opportunity Fees	2,487,380	2,288,842	4,776,222		4,776,222
Information Technology Services - General Support	17,617,028	-	17,617,028		17,617,028
Information Technology Services - Student Success Fees	250,000	-	250,000		250,000
Research, Econ Develop, Grad Ed - General Support	965,438	-	965,438		965,438
Research, Econ Develop, Grad Ed - Student Success Fees	200,000	-	200,000		200,000
Research, Econ Develop, Grad Ed - Research Support (year 4 of 5)	500,000	-	500,000		500,000
Strategic Enrollment Management - General Support	7,305,523	-	7,305,523		7,305,523
Strategic Enrollment Management - Student Success Fees	304,211	-	304,211		304,211
Strategic Enrollment Management - Cal Poly Opportunity Fee	410,723	25,680	436,403		436,403
Diversity & Inclusion - General Support	599,252	-	599,252		599,252
Diversity & Inclusion - Student Success Fees	215,496	75,000	290,496		290,496
Diversity & Inclusion - Cal Poly Opportunity Fee	50,000	221,093	271,093		271,093
Student Affairs - General Support	10,289,673	(400,000)	9,889,673		9,889,673
Student Affairs - Health Services Fee	12,159,600	779,400	12,939,000		12,939,000
Student Affairs - Student Success Fees	2,873,651	414,000	3,287,651		3,287,651
Student Affairs - Cal Poly Opportunity Fees	1,099,596	655,282	1,754,877		1,754,877
Administration & Finance ²	25,933,588	207,000	26,140,588		26,140,588
President's Office	1,387,972	-	1,387,972		1,387,972
University Support	498,495	-	498,495		498,495
University Development	3,276,000	-	3,276,000		3,276,000
University Communications & Marketing	2,044,457	-	2,044,457		2,044,457
University Personnel	3,337,772	-	3,337,772		3,337,772
Sub-total - General Campus Allocations	238,993,151	5,285,297	244,278,448	-	244,278,448

² Increase of \$207K is for Maintenance of New Facilities (3 buildings, 9,975 ft²)



CSU General Operating Fund Budget Plan FY 2022/23

	Base Budget FY 2021/22	Base Budget Variance	Base Budget FY 2022/23	One Time Budget FY2022/23	Operating Budget FY 2022/23
Campus Based Scholarships					
SUG Allocation	11,518,000	(576,000)	10,942,000		10,942,000
Non Resident Scholarship	3,560,000	(1,560,000)	2,000,000		2,000,000
Cal Poly Opportunity Grant	5,674,000	3,190,500	8,864,500		8,864,500
College Based Fee II Financial Aid	-	2,160,000	2,160,000		2,160,000
Health Fee Financial Aid	1,891,400	199,600	2,091,000		2,091,000
Partner Green & Gold	-	637,000	637,000		637,000
State EOP Grants	563,143	-	563,143		563,143
Fortune Schools Scholarship	180,000	-	180,000		180,000
Merit Scholarship	222,000	978,000	1,200,000		1,200,000
Cal Poly Scholars	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 Financial Aid	42,500	-	42,500		42,500
State Graduate Fellowships	23,000	-	23,000		23,000
<i>Sub-total, Campus Based Scholarships</i>	23,947,043	4,974,100	28,921,143	-	28,921,143
Centrally Managed/Mandatory Costs					
Benefit Centralization Savings	(3,000,000)	(2,000,000)	(5,000,000)		(5,000,000)
Funded Compensation	6,946,000	11,307,000	18,253,000		18,253,000
Unfunded Compensation		2,591,000	2,591,000		2,591,000
Health Premium Increases	-	804,000	804,000		804,000
FY2021/22 Retirement Adjustment	(241,000)	-	(241,000)		(241,000)
Centralized Benefit Pool	110,737,610	-	110,737,610		110,737,610
Unallocated CPOF funds	397	(397)	-		-
Infrastructure Funding Plan (CRM Support)	475,000	-	475,000		475,000
Risk/Liability Insurance Coverage	7,010,016	796,825	7,806,841		7,806,841
Campus Utilities	8,398,622	2,220,274	10,618,896		10,618,896
Debt Service (Frost Center & yak?it'ut'u)	2,730,000	-	2,730,000		2,730,000
Fire Services	527,000	-	527,000		527,000
Cal Poly Opportunity Fee Assessment	1,250,000	1,000,000	2,250,000		2,250,000
SB84 Loan Repayment (year 4 of 6)	1,141,300	-	1,141,300		1,141,300
Strategic Investment Initiatives	2,000,000	-	2,000,000		2,000,000
Memberships	125,000	-	125,000		125,000
<i>Sub-total - Centrally Managed/Mandatory Costs</i>	138,099,945	16,718,702	154,818,647	-	154,818,647



CSU General Operating Fund Budget Plan FY 2022/23

	Base Budget FY 2021/22	Base Budget Variance	Base Budget FY 2022/23	One Time Budget FY2022/23	Operating Budget FY 2022/23
<i>FY2021/22 Interim Budget Adjustments</i>					
Human Resources Generalist (includes benefits)	-	160,000	160,000		160,000
President's Office Adjustments	-	125,629	125,629		125,629
UCM Office Adjustments	-	28,800	28,800		28,800
Senior Communications Specialist (includes benefits)	-	171,200	171,200		171,200
Student Affairs Business Transformation Analyst (includes benefits)	-	120,000	120,000		120,000
Human Resources Compliance Manager (includes benefits)	-	168,000	168,000		168,000
<i>Sub-total, Interim Budget Adjustments</i>	-	773,629	773,629	-	773,629
<i>Strategic Allocations</i>					
Academic Mission - College Based Fee II	-	1,440,000	1,440,000		1,440,000
Promotion & Tenure	-	930,000	930,000		930,000
Mustang Shuttle	-	125,000	125,000		125,000
SLO Transit (City Bus) contract	-	300,000	300,000		300,000
PAC support	-	63,670	63,670		63,670
Athletics Financial Aid	-	1,000,000	1,000,000		1,000,000
Academic Affairs Divisional Support	-	1,200,000	1,200,000		1,200,000
R-Edge Divisional Support	-	420,000	420,000		420,000
President's Office Divisional Support	-	170,000	170,000		170,000
University Communications & Marketing Divisional Support	-	50,000	50,000		50,000
Diversity and Inclusion Divisional Support	-	50,000	50,000		50,000
Content Management Software	-	180,000	180,000		180,000
Information Technology Services Divisional Support	-	170,000	170,000		170,000
Strategic Enrollment Management Position Funding Support	-	90,000	90,000		90,000
Strategic Enrollment Management Divisional Support	-	260,000	260,000		260,000
Interfolio License	-	80,000	80,000		80,000
University Personnel Divisional Support	-	420,000	420,000		420,000
University Development Divisional Support	-	200,000	200,000		200,000
Administration & Finance Divisional Support	-	500,000	500,000		500,000
Basic Needs Support	-	133,000	133,000		133,000
Foster Youth Program Support	-	524,000	524,000		524,000
GI2025 Efforts	-	568,000	568,000		568,000
ODI AVP	-	128,000	128,000		128,000
COVID - 19 Continued support	-	-	-	1,000,000	1,000,000
Cloud Platform Services	-	1,200,000	1,200,000		1,200,000
<i>Sub-total, Commitments</i>	-	10,201,670	10,201,670	1,000,000	11,201,670
Total Uses	401,040,139	37,953,398	438,993,537	1,000,000	439,993,537
Net Operating Budget Surplus / (Deficit)	(\$1,212,739)	(\$6,725,798)	(\$7,938,537)	(\$299,000)	(\$8,237,537)



CSU General Operating Fund Budget Plan FY 2022/23

	Base Budget FY 2021/22	Base Budget Variance	Base Budget FY 2022/23	One Time Budget FY2022/23	Operating Budget FY 2022/23
Budgeted Reserves					
Campus Reserves - Capital	500,000	-	500,000	(500,000)	-
Campus Reserves - Economic Uncertainty	2,000,000	-	2,000,000	(10,237,537)	(8,237,537)
<i>Sub-total, Reserves</i>	2,500,000	-	2,500,000	(10,737,537)	(8,237,537)
Net Budget Surplus/Deficit After Reserves	(\$3,712,739)	(\$6,725,798)	(\$10,438,537)	\$10,438,537	(\$0)



CAL POLY

State Funded Allocations and Campus Mandatory Costs FY 2022-23

	FY2021-22 Adjustments	FY2022-23	Total
Sources			
State Appropriations	\$ 6,705,000	\$ 18,197,000	\$ 24,902,000
	<u>\$ 6,705,000</u>	<u>\$ 18,197,000</u>	<u>\$ 24,902,000</u>
Funded Uses			
Health Premium Increases	-	804,000	804,000
Compensation	6,946,000	11,307,000	18,253,000
FY2021-2022 Retirement Adjustment	(241,000)	-	(241,000)
Financial Aid - SUG	-	(576,000)	(576,000)
Maintenance of new Space	-	207,000	207,000
	<u>\$ 6,705,000</u>	<u>\$ 11,742,000</u>	<u>\$ 18,447,000</u>
Subtotal State Funded	\$ -	\$ 6,455,000	\$ 6,455,000
Unfunded Mandatory Costs			
Compensation	-	2,591,000	2,591,000
Campus Utilities	-	2,220,274	2,220,274
Risk/Liability Insurance Coverage	-	796,825	796,825
CPOF Assessment	-	1,000,000	1,000,000
Promotion and Tenure	-	930,000	930,000
	<u>\$ -</u>	<u>\$ 7,538,099</u>	<u>\$ 7,538,099</u>
Total	\$ -	\$ (1,083,099)	\$ (1,083,099)

Summary of New Allocations By Division / Source FY 2022-23

	State Approp/ Tuition	Campus Based Fees	External Funding	One-Time	Total
Academic Affairs					
College-Based Fee, Cal Poly Plan	\$ -	\$ 1,019,000	\$ -	\$ -	\$ 1,019,000
College-Based Fee Provost	-	1,440,000	-	-	1,440,000
Faculty-Tenure Track - CPOF	-	1,595,250	-	-	1,595,250
Faculty Promotion/Tenure	930,000	-	-	-	930,000
GI25 Efforts	568,000	-	-	-	568,000
AA Divisional Support	1,200,000	-	-	-	1,200,000
Advising/Administrative Support - CPOF	-	693,592	-	-	693,592
	\$ 2,698,000	\$ 4,747,842	\$ -	\$ -	\$ 7,445,842
Strategic Enrollment Management					
Recruiters - CPOF	-	25,680	-	-	25,680
Position Funding Support	90,000	-	-	-	90,000
SEM Divisional Support	260,000	-	-	-	260,000
	\$ 350,000	\$ 25,680	\$ -	\$ -	\$ 375,680
University Personnel					
Human Resources Generalist	160,000	-	-	-	160,000
Human Resources Compliance Manager	168,000	-	-	-	168,000
Inerfolio License	80,000	-	-	-	80,000
UP Divisional Support	420,000	-	-	-	420,000
	\$ 828,000	\$ -	\$ -	\$ -	\$ 828,000
Information Technology					
Cloud Platform Services	1,200,000	-	-	-	1,200,000
Content Management Software	180,000	-	-	-	180,000
ITS Divisional Support	170,000	-	-	-	170,000
	\$ 1,550,000	\$ -	\$ -	\$ -	\$ 1,550,000
R-Edge					
R-Edge Divisional Support	420,000	-	-	-	420,000
	\$ 420,000	\$ -	\$ -	\$ -	\$ 420,000

Summary of New Allocations By Division / Source FY 2022-23

	State Approp/ Tuition	Campus Based Fees	External Funding	One-Time	Total
Office of Diversity & Inclusivity					
OU DI AVP	128,000	-	-	-	128,000
OU DI Divisional Support	50,000	-	-	-	50,000
Student Engagement - SSF	-	75,000	-	-	75,000
Diversity Programming - CPOF	-	221,093	-	-	221,093
	\$ 178,000	\$ 296,093	\$ -	\$ -	\$ 474,093
Student Affairs					
Campus Health and Wellbeing Funding Reallocation	(400,000)	-	-	-	(400,000)
Campus Health and Wellbeing Funding - HSF	-	779,400	-	-	779,400
DRC Access Specialists - SSF	-	256,000	-	-	256,000
DoS Off Campus Housing Support - SSF	-	110,000	-	-	110,000
WITH US support - SSF	-	48,000	-	-	48,000
Student Affairs Business Transformation Analyst	120,000	-	-	-	120,000
Athletics Financial Aid	1,000,000	-	-	-	1,000,000
Basic Needs Support	133,000	-	-	-	133,000
Foster Youth Program Support	524,000	-	-	-	524,000
Student & Diversity Programming - CPOF	-	229,293	-	-	229,293
CP Scholars Support - CPOF	-	425,988	-	-	425,988
	\$ 1,377,000	\$ 1,848,682	\$ -	\$ -	\$ 3,225,682
University Development					
2 Development Officers and support - Foundation	-	-	402,000	-	402,000
Corp & Foundation Partnership Manager - Foundation	-	-	202,130	-	202,130
Trust and Endowment Analyst	-	-	107,380	-	107,380
UD Divisional Support	200,000	-	-	-	200,000
	\$ 200,000	\$ -	\$ 711,510	\$ -	\$ 911,510

Summary of New Allocations By Division / Source FY 2022-23

	State Approp/ Tuition	Campus Based Fees	External Funding	One-Time	Total
President's Office /University Support					
Divisional Support	295,629	-	-	-	295,629
	\$ 295,629	\$ -	\$ -	\$ -	\$ 295,629
University Communication and Marketing					
Divisional Support	78,800	-	-	-	78,800
Senior Communications Specialist	171,200	-	-	-	171,200
	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Administration & Finance					
New Space Maintenance	207,000	-	-	-	207,000
A&F Divisional Support	500,000	-	-	-	500,000
	\$ 707,000	\$ -	\$ -	\$ -	\$ 707,000
Central/Mandatory Costs					
Health Premium Increases	804,000	-	-	-	804,000
Other Units Unfunded Compensation	2,591,000	-	-	-	2,591,000
Utility cost increases	2,220,274	-	-	-	2,220,274
FY2022-23 Unit 03 Compensation	11,307,000	-	-	-	11,307,000
Centralized Benefit Savings	(2,000,000)	-	-	-	(2,000,000)
Financial Aid - CPOF	-	3,190,500	-	-	3,190,500
Financial Aid - CBF II	-	2,160,000	-	-	2,160,000
Financial Aid - Health	-	199,600	-	-	199,600
Financial Aid - SUG	(576,000)	-	-	-	(576,000)
CPOF Assessment	1,000,000	-	-	-	1,000,000
Unallocated - CPOF	-	(397)	-	-	(397)
Risk/Insurance	796,825	-	-	-	796,825
COVID Support	-	-	-	1,000,000	1,000,000
Mustang Shuttle	125,000	-	-	-	125,000
SLO Transit (City Bus) Contract	300,000	-	-	-	300,000
PAC Support	63,670	-	-	-	63,670
	\$ 16,631,769	\$ 5,549,703	\$ -	\$ 1,000,000	\$ 23,181,472
Total Allocations by Funding Source	\$ 25,485,398	\$ 12,468,000	\$ 711,510	\$ 1,000,000	\$ 39,664,908

Signature: 
David Valadez (Nov 9, 2022 10:25 PST)

Email: dvalad02@calpoly.edu











FY 2022/23 CSU Operating Budget Plan Allocations

Final Audit Report

2022-11-11



Created:	2022-11-09
By:	Danny Gampe (dgame@calpoly.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAArFmoOiYjC1OFbbdPtdt7Nymq1Us2oi5h

"FY 2022/23 CSU Operating Budget Plan Allocations" History

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CODED MEMO B 2022-03

To: CSU Chief Financial Officers

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

CC: Dr. Jolene Koester, Interim Chancellor
Steven Relyea, Executive Vice Chancellor and Chief Financial Officer
Dr. Sylvia Alva, Executive Vice Chancellor for Academic and Student Affairs
Leora Freedman, Acting 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 20, 2022

Re: 2022-23 Final Budget Allocations

Attachments: Coded Memo B 2022-03, Attachments A-F

The Budget Act of 2022 includes a \$365.7 million increase in base General Fund appropriation for the California State University (CSU). A summary of the 2022-23 final base operating fund budget can be found on the next page. The attachments contain detailed information by campus.

The budget includes a \$211.1 million base increase for CSU operational costs; \$81 million for resident undergraduate enrollment growth; \$35 million for Graduation Initiative 2025 and \$10 million for the Student Basic Needs Initiative component; \$12 million for foster youth student support; \$8 million for Project Rebound; \$8 million for Asian American, Native Hawaiian, and Pacific Islander Student Achievement Program; \$0.3 million for the Center for California Studies; \$0.2 million for Cradle-to-Career; and \$0.1 million for the Corporation for Education Network Initiatives in California.

The following table summarizes the 2022-23 base operating fund budget, including General Fund and tuition and fee revenue.

2022-23 Final Budget Allocation Summary	
--	--

2021-22 Final Budget, General Fund (Coded Memo B 2021-02)	\$4,228,282,000
2021-22 State-Funded Retirement Adjustment	(4,410,000)
2021-22 Revised General Fund Budget	\$4,223,872,000
2022-23 General Fund Increase	365,718,000
2022-23 Total General Fund Budget	\$4,589,590,000

2021-22 FIRMS Budget Gross Tuition & Fees (Campus Reported)	\$3,081,482,000
2022-23 Tuition from Enrollment Growth (9,434 FTES)	45,078,000
2022-23 Gross Tuition & Fees	\$3,126,560,000

2022-23 Total Operating Budget	\$7,716,150,000
---------------------------------------	------------------------

2022-23 Expenditure Increases	
Health Care Premiums	\$13,962,000
Operations and Maintenance of New Facilities	3,094,000
Compensation Adjustment	173,427,000
Strategic Resident Enrollment Growth (9,434 FTES)	129,862,000
Graduation Initiative 2025	35,000,000
Student Basic Needs	10,000,000
Foster Youth Program	12,000,000
Other Program Adjustments	33,451,000
2022-23 Total Expenditure Increases	\$410,796,000

Detailed explanations of ongoing, base budget allocations are provided in the following pages. Budget allocation changes by campus are included in the [attachments](#) to this memorandum, which display the following final budget adjustments by campus:

- Attachment A: Operating Budget Sources
- Attachment B: Revisions to 2021-22 General Fund Allocations (Sources)
- Attachment C: 2022-23 Expenditure Adjustments (Uses) and Revenue Adjustments (Sources)
- Attachment D: 2022-23 Enrollment and Tuition & Fee Revenue (Sources)
- Attachment E: 2022-23 State University Grants (Uses)
- Attachment F: Compensation - Reference Information

The 2022-23 final budget also included one-time General Fund augmentations. Separate allocations will be provided at later dates.

The governor signed two pieces of legislation specific to the Budget Act of 2022 that affect the CSU. Assembly Bill 178, Chapter 45 of 2022 includes the budget detail for the main CSU budget Item 6610-001-0001. Senate Bill 154, Chapter 43 of 2022 provides the budget detail for all other CSU Items.

Questions concerning this memo or its attachments may be directed to [Jeni Kitchell](#), [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 2022-23 Operating Budget Request](#)
- Original Budget Act of 2022, [Senate Bill 154](#)
- Amended Budget Act of 2022, [Assembly Bill 178](#)
- [2022-23 Budget, Department of Finance, State of California](#)

RS: JK:JW

Attachments

2022-23 Final Budget Allocations, Attachment Descriptions

Operating Budget Sources (Attachment A)

Attachment A summarizes the 2022-23 operating budget by campus including revisions to 2021-22 General Fund allocations (Attachment B) and 2022-23 expenditure and revenue adjustments (Attachment C and D).

Revisions to 2021-22 General Fund Allocations (Attachment B)

Revisions to the 2021-22 General Fund allocations reflect changes that occurred since adoption of the Budget Act of 2021 and publication of the 2021-22 final budget allocations memo (B 2021-02). These adjustments include:

- **Compensation**
Compensation increases for Union of American Physicians and Dentists (Unit 1), California Faculty Association (Unit 3), Academic Professionals of California (Unit 4), Teamsters Local 2010 (Unit 6), International Union of Operating Engineers (Unit 10) and Academic Student Employees (Unit 11) were determined after the 2021-22 final budget allocations were made. Therefore, \$124.4 million of base funding were allocated to campuses from resources temporarily held in 2021-22 for systemwide priorities.
- **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 second consecutive year, a drop in retirement contribution rates resulted in a General Fund reduction. The 2020-21 to 2021-22 State Miscellaneous First Tier rates decreased from 29.370 percent to 29.220 percent and the State Peace Officer / Firefighter rate decreased from 36.100 percent to 32.840 percent. Consequently, the CSU returned \$4.4 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.

- **Other Program Adjustments**
After 2021-22 final budget allocations were made, \$8.9 million was allocated as base funding to Cal Poly Humboldt as part of the \$25 million for additional academic programs related to Humboldt's new polytechnic designation. The remaining \$16.1 million will be included in future allocations as the polytechnic transition continues.

The second adjustment is a technical shift of \$24.8 million among systemwide categories. The change more accurately reflects the management of certain aspects of the Common Human Resources System (CHRS), Unisys and Data Center, California Academic Partnership Program (CAPP), and other programs by the Chancellor's Office.

2022-23 Expenditure Adjustments and Revenue Adjustments (Attachment C)

- **Employer-Paid Health Care Premiums**

Effective January 2022, the estimated annual cost of employer-paid health care rate increases is \$14 million. The number of CSU employees and the difference between the old and new employer-paid rates determine health care benefit cost increases. The distribution is based on the campus percentage share of 2020-21 actual operating fund expenditures for employer-paid health benefits. For additional information regarding January 2022 health premiums, please reference Human Resources Technical Letter, ([HR/Benefits 2021-14](#)).

- **Operations and Maintenance of New Facilities**

This allocation provides an increase of \$3.1 million for regular operations and maintenance of new facilities, which include the cost of utilities, building maintenance, custodial, landscape and administrative support. In 2022-23, the CSU is scheduled to open 149,467 new square feet of space. Funding is provided at the rate of \$20.70 per square foot. More details on campus facilities included in this allocation are provided [online](#).

- **Compensation**

Budget allocations include \$173.4 million to cover 2022-23 employee compensation increases, as further detailed in Human Resources Salary Technical letters and [collective bargaining agreements](#). An additional \$10.6 million of base funding were allocated to campuses for 2022-23 compensation from resources temporarily held in 2021-22 for systemwide priorities. Further details on compensation allocations by campus are outlined in the Attachment F section below.

- **Enrollment Growth**

The 2022-23 final budget allocations include strategic California resident enrollment growth of 9,434 full-time equivalent students (FTES) at 16 campuses. This is equivalent to a 2.5 percent increase in funded enrollment. Funding to support this growth is based on the 2022-23 published marginal cost of instruction of \$13,765 per FTES, which is made up of a combination of state General Fund and tuition revenue (reference the [2022-23 marginal cost detail](#)) for a total enrollment growth cost of \$129.9 million.

The methodology used to allocate funding for enrollment growth continues to acknowledge the different tuition collection rates per FTES at each campus. The 2022-23 methodology starts with the \$13,765 marginal cost per FTES, subtracts each campus' actual net tuition revenue per FTES, which varies based on each campus' State University Grant allocations, mandatory fee waivers, and other factors. The methodology then allocates state General Fund equal to the difference. An example is provided below:

Campus 1		Campus 2
\$13,765	Funding per FTES	\$13,765
(4,500)	Campus Net Tuition per FTES	(5,000)
\$9,265	General Fund per FTES	\$8,765

The campus net tuition revenue per FTES calculation is based on campus actual 2020-21 FIRMS gross tuition revenue (Object Code 501001) minus State University Grants (Object Code 609002) divided by actual college year FTES.

\$84.8 million of state General Fund is required to fund enrollment growth at the 2022-23 published marginal cost rates.

- **Foster Youth Program**

To support foster youth programs, \$12 million was allocated to campuses, pursuant to Section 89348 of the Education Code. The allocation included a base amount per campus (\$150,000) with the remaining \$8.4 million allocated based on the campus proportion of 2021-22 resident enrollment. Guidance for use of funds and reporting requirements will be provided in a separate communication by the Academic and Student Affairs division of the Chancellor's Office.

- **Graduation Initiative 2025 and Student Basic Needs**

For Graduation Initiative 2025, an additional \$35 million builds upon the \$300 million in base funding allocated for the initiative since 2017-18. Graduation Initiative 2025 is the CSU's ambitious initiative to increase graduation rates for all students, eliminate equity gaps, and provide California with the graduates it needs to power the economy.

For Student Basic Needs, there is a \$10 million allocation provided to sustain and expand campus Basic Needs initiatives to support students experiencing food and housing insecurities, unanticipated financial distress, mental health concerns and overall health and safety challenges that could disrupt their timely pathways to degree.

Both allocations are held centrally and will be distributed to campuses in separate communications at a later time.

- **Other Program Adjustments**

Other program adjustments include base allocations for campuses and for systemwide programs. The timing on the allocation of these funds will vary. Funds are allocated for the Center for California Studies at Sacramento. Funding for the Project Rebound Program and Asian American, Native Hawaiian, Pacific Islander Student Achievement Program are held centrally until additional information is provided and allocations are made to campuses. Also, base funding is held for the Corporation for Education Network Initiatives in California and Cradle-to-Career, which are administered by the Chancellor's Office.

- **2022-23 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 campuses based on the relative share of students with an Expected Family Contribution (EFC) of \$0 to \$4,000. Campus SUG allocations for 2022-23 are no less than 95 percent of their 2021-22 amount. Further details on SUG distribution by campus are outlined in the Attachment E section below.

2022-23 Enrollment and Tuition & Fee Revenue (Attachment D)

Attachment D includes the tuition and fee revenue reported by campuses in the 2021-22 FIRMS budget submissions and the projected revenue from the growth in funded resident enrollment targets in 2022-23. Resident enrollment targets for 2022-23 increase 9,434 FTES from 2021-22. The nonresident enrollment has been updated to reflect the most recent year (2021-22) actual full-time equivalent student figures.

2022-23 State University Grants (Attachment E)

The State University Grant (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' 2022-23 SUG allocation is lower than 95 percent of its 2021-22 SUG allocation.

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 (Expected Family Contribution of \$0 to \$4,000). This re-allocation of the total SUG pool (just over \$35 million) addresses the annual change in student need and enrollment of up to ten percent over target. 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. For additional information, see [The State University Grant \(SUG\) Program](#) policy.

Compensation - Reference Information (Attachment F)

Budget allocations were provided for 2022-23 employee compensation increases for the California State University Employees Union (Units 2, 5, 7 and 9), California Faculty Association (Unit 3), Academic Professionals of California (Unit 4), Teamsters Local 2010 (Unit 6), State University Police Association (Unit 8), International Union of Operating Engineers (Unit 10), Confidential, Management Personnel Plan (MPP), and Executive employees. Refer to the respective [collective bargaining agreement](#) for details on negotiated increases.

Employee compensation costs are estimated to increase \$227.8 million in 2022-23. When added to the 2021-22 compensation increases (\$124.4 million), the two-year cost increase is anticipated to be \$352.2 million. However, after allocations for mandatory costs and other budget priorities, only \$308.4 million of General Fund was available to allocate, which included \$135 million of base funding temporarily held in 2021-22 for systemwide priorities and \$173.4 million of new General Fund in 2022-23. After allocation of \$124.4 million for 2021-22, \$184 million remained to be allocated for 2022-23. The distribution of compensation funding was based on the percentage share of campus total compensation cost increase. After budget allocations for the two years, \$43.8 million was unfunded.

**ATTACHMENT A - Operating Budget Sources
2022-23 Final Budget Allocations**

Coded Memo B 2022-03

	(1) 2021-22 Gross Operating Budget <i>(Coded Memo B 2021-02)</i>	(2) 2021-22 General Fund <i>(Coded Memo B 2021-02)</i>	General Fund		(5) Total 2022-23 General Fund <i>(Sum of Cols. 2-4)</i>	Tuition & Fees			(9) 2022-23 Gross Operating-Budget <i>(Cols. 5 + 8)</i>
			(4) Revisions to 2021-22 General Fund Allocations <i>(Attach. B, Col. 4)</i>	2022-23 General Fund Increase for Expenditures <i>(Attach. C, Col. 10)</i>		(6) 2021-22 Estimated Gross Tuition & Fee Revenue <i>(Attach. D, Cols. 6 + 7)</i>	(7) 2022-23 Tuition Revenue from Enrollment Growth <i>(Attach. D, Col. 8)</i>	(8) Total 2022-23 Estimated Gross Tuition & Fee Revenue <i>(Cols. 6 + 7)</i>	
Bakersfield	\$154,653,000	\$94,089,000	\$2,760,000	\$6,766,000	\$103,615,000	\$61,082,000	\$1,315,000	\$62,397,000	\$166,012,000
Channel Islands	130,957,000	91,327,000	1,968,000	3,825,000	97,120,000	40,855,000		40,855,000	137,975,000
Chico	237,716,000	140,098,000	4,614,000	6,787,000	151,499,000	98,603,000		98,603,000	250,102,000
Dominguez Hills	212,341,000	119,296,000	3,670,000	9,087,000	132,053,000	93,230,000	1,116,000	94,346,000	226,399,000
East Bay	211,760,000	114,575,000	3,697,000	5,738,000	124,010,000	90,040,000		90,040,000	214,050,000
Fresno	331,052,000	183,812,000	6,507,000	18,164,000	208,483,000	144,795,000	3,636,000	148,431,000	356,914,000
Fullerton	477,823,000	233,000,000	9,072,000	26,101,000	268,173,000	246,043,000	5,560,000	251,603,000	519,776,000
Humboldt	130,956,000	90,475,000	11,480,000	3,909,000	105,864,000	37,026,000		37,026,000	142,890,000
Long Beach	494,819,000	247,996,000	9,496,000	27,166,000	284,658,000	245,647,000	5,362,000	251,009,000	535,667,000
Los Angeles	339,794,000	189,741,000	6,254,000	11,270,000	207,265,000	146,131,000	1,698,000	147,829,000	355,094,000
Maritime	46,845,000	36,840,000	508,000	2,002,000	39,350,000	11,010,000		11,010,000	50,360,000
Monterey Bay	130,259,000	88,135,000	1,975,000	6,964,000	97,074,000	42,261,000	1,088,000	43,349,000	140,423,000
Northridge	460,850,000	251,356,000	8,600,000	19,879,000	279,835,000	222,438,000	3,178,000	225,616,000	505,451,000
Pomona	337,259,000	178,513,000	6,379,000	15,676,000	200,568,000	163,388,000	2,024,000	165,412,000	365,980,000
Sacramento	385,450,000	199,798,000	7,636,000	15,365,000	222,799,000	179,178,000	2,775,000	181,953,000	404,752,000
San Bernardino	258,513,000	142,926,000	4,599,000	12,389,000	159,914,000	119,392,000	2,913,000	122,305,000	282,219,000
San Diego	492,519,000	227,025,000	8,917,000	29,094,000	265,036,000	287,860,000	5,274,000	293,134,000	558,170,000
San Francisco	386,736,000	198,812,000	7,117,000	14,125,000	220,054,000	194,815,000		194,815,000	414,869,000
San Jose	422,169,000	193,186,000	8,250,000	19,632,000	221,068,000	231,113,000	2,974,000	234,087,000	455,155,000
San Luis Obispo	385,955,000	159,965,000	6,705,000	18,197,000	184,867,000	235,023,000	3,705,000	238,728,000	423,595,000
San Marcos	184,225,000	105,648,000	3,337,000	8,126,000	117,111,000	80,218,000	1,056,000	81,274,000	198,385,000
Sonoma	123,641,000	80,612,000	2,452,000	4,563,000	87,627,000	42,616,000		42,616,000	130,243,000
Stanislaus	147,963,000	88,196,000	2,925,000	6,771,000	97,892,000	60,561,000	1,404,000	61,965,000	159,857,000
Campus Total	\$6,484,255,000	\$3,455,421,000	\$128,918,000	\$291,596,000	\$3,875,935,000	\$3,073,325,000	\$45,078,000	\$3,118,403,000	\$6,994,338,000
Chancellor's Office & Systemwide Programs	164,671,000	157,153,000	24,753,000	6,349,000	188,255,000	7,518,000		7,518,000	195,773,000
Center for California Studies	4,661,000	4,661,000	10,000	509,000	5,180,000				5,180,000
Summer Arts	674,000	35,000			35,000	639,000		639,000	674,000
Systemwide Provisions	270,452,000	270,452,000	(158,091,000)	67,264,000	179,625,000				179,625,000
Systemwide Capital & Infrastructure	340,560,000	340,560,000			340,560,000				340,560,000
CSU System Total	\$7,265,273,000	\$4,228,282,000	(\$4,410,000)	\$365,718,000	\$4,589,590,000	\$3,081,482,000	\$45,078,000	\$3,126,560,000	\$7,716,150,000

**ATTACHMENT B - Revisions to 2021-22 General Fund Allocations (Sources)
2022-23 Final Budget Allocations**

	(1)	(2)	(3)	(4)
	Compensation	State Funded Retirement Adjustment	Other Program Adjustments	Revisions to 2021-22 General Fund Allocations
				<i>(Sum Cols. 1-3)</i>
Bakersfield	\$2,855,000	(\$95,000)		\$2,760,000
Channel Islands	2,065,000	(97,000)		1,968,000
Chico	4,782,000	(168,000)		4,614,000
Dominguez Hills	3,799,000	(129,000)		3,670,000
East Bay	3,845,000	(148,000)		3,697,000
Fresno	6,705,000	(198,000)		6,507,000
Fullerton	9,377,000	(305,000)		9,072,000
Humboldt	2,721,000	(116,000)	8,875,000	11,480,000
Long Beach	9,809,000	(313,000)		9,496,000
Los Angeles	6,445,000	(191,000)		6,254,000
Maritime	551,000	(43,000)		508,000
Monterey Bay	2,067,000	(92,000)		1,975,000
Northridge	8,907,000	(307,000)		8,600,000
Pomona	6,585,000	(206,000)		6,379,000
Sacramento	7,873,000	(237,000)		7,636,000
San Bernardino	4,769,000	(170,000)		4,599,000
San Diego	9,230,000	(313,000)		8,917,000
San Francisco	7,432,000	(315,000)		7,117,000
San Jose	8,554,000	(304,000)		8,250,000
San Luis Obispo	6,946,000	(241,000)		6,705,000
San Marcos	3,464,000	(127,000)		3,337,000
Sonoma	2,575,000	(123,000)		2,452,000
Stanislaus	3,022,000	(97,000)		2,925,000
Campus Total	\$124,378,000	(\$4,335,000)	\$8,875,000	\$128,918,000
Chancellor's Office & Systemwide Programs	16,000	(74,000)	24,811,000	24,753,000
Center for California Studies	11,000	(1,000)		10,000
Systemwide Provisions	(124,405,000)		(33,686,000)	(158,091,000)
CSU System Total	\$0	(\$4,410,000)	\$0	(\$4,410,000)

**ATTACHMENT C - 2022-23 Expenditure Adjustments (Uses) and Revenue Adjustments (Sources)
2022-23 Final Budget Allocations**

	Mandatory Costs							(8)	Revenue Adjustments	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(9)	(10)
	Employer-Paid Health Care Premiums	Operations & Maintenance of New Facilities	Compensation	Enrollment Growth	Foster Youth Program	Other Program Adjustments	State University Grant 5% Redistribution	2022-23 Expenditure Adjustments	2022-23 Tuition Revenue from Enrollment Growth	2022-23 General Fund Increase for Expenditures
			(Attach. F, Col. 7)	(\$13,765 * Attach. D, Col.2)			(Attach. E, Col. 4)	(Sum Cols. 1-7)	(Attach. D, Col. 8)	(Col. 8 - Col. 9)
Bakersfield	\$329,000		\$4,249,000	\$4,130,000	\$338,000		(\$965,000)	\$8,081,000	\$1,315,000	\$6,766,000
Channel Islands	262,000	\$43,000	3,722,000		268,000		(470,000)	3,825,000		3,825,000
Chico	553,000	195,000	6,362,000		448,000		(771,000)	6,787,000		6,787,000
Dominguez Hills	409,000		5,711,000	3,441,000	428,000		214,000	10,203,000	1,116,000	9,087,000
East Bay	467,000		5,993,000		391,000		(1,113,000)	5,738,000		5,738,000
Fresno	720,000		8,001,000	11,012,000	604,000		1,463,000	21,800,000	3,636,000	18,164,000
Fullerton	990,000	296,000	11,511,000	15,142,000	839,000		2,883,000	31,661,000	5,560,000	26,101,000
Humboldt	309,000		3,931,000		257,000		(588,000)	3,909,000		3,909,000
Long Beach	994,000		13,493,000	15,142,000	838,000		2,061,000	32,528,000	5,362,000	27,166,000
Los Angeles	642,000	194,000	8,678,000	5,506,000	628,000		(2,680,000)	12,968,000	1,698,000	11,270,000
Maritime	94,000	277,000	1,541,000		173,000		(83,000)	2,002,000		2,002,000
Monterey Bay	264,000		3,861,000	3,441,000	284,000		202,000	8,052,000	1,088,000	6,964,000
Northridge	946,000	1,293,000	11,634,000	9,636,000	796,000		(1,248,000)	23,057,000	3,178,000	19,879,000
Pomona	722,000		9,655,000	5,850,000	668,000		805,000	17,700,000	2,024,000	15,676,000
Sacramento	833,000		9,680,000	8,259,000	714,000		(1,346,000)	18,140,000	2,775,000	15,365,000
San Bernardino	564,000		6,646,000	8,259,000	486,000		(653,000)	15,302,000	2,913,000	12,389,000
San Diego	1,014,000	311,000	13,930,000	15,142,000	792,000		3,179,000	34,368,000	5,274,000	29,094,000
San Francisco	814,000		11,478,000		637,000		1,196,000	14,125,000		14,125,000
San Jose	909,000	176,000	12,531,000	7,915,000	712,000		363,000	22,606,000	2,974,000	19,632,000
San Luis Obispo	804,000	207,000	11,307,000	9,636,000	524,000		(576,000)	21,902,000	3,705,000	18,197,000
San Marcos	409,000		5,723,000	3,221,000	406,000		(577,000)	9,182,000	1,056,000	8,126,000
Sonoma	324,000		4,388,000		288,000		(437,000)	4,563,000		4,563,000
Stanislaus	342,000	102,000	4,129,000	4,130,000	331,000		(859,000)	8,175,000	1,404,000	6,771,000
Campus Total	\$13,714,000	\$3,094,000	\$178,154,000	\$129,862,000	\$11,850,000	\$0	\$0	\$336,674,000	\$45,078,000	\$291,596,000
Chancellor's Office & Systemwide Programs	237,000		5,670,000		150,000	292,000		6,349,000		6,349,000
Center for California Studies	11,000		198,000			300,000		509,000		509,000
Systemwide Provisions			(10,595,000)			77,859,000		67,264,000		67,264,000
CSU System Total	\$13,962,000	\$3,094,000	\$173,427,000	\$129,862,000	\$12,000,000	\$78,451,000	\$0	\$410,796,000	\$45,078,000	\$365,718,000

ATTACHMENT D - 2022-23 Enrollment and Tuition & Fee Revenue (Sources)

2022-23 Final Budget Allocations

	Enrollment					Tuition			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2021-22 Resident FTES Target	2022-23 Resident FTES Target Increase	2022-23 Total Resident FTES Target	2021-22 Nonresident FTES ¹	2022-23 Estimated Total FTES	2021-22 Gross Tuition Revenue	2021-22 Other Fee Revenue	Estimated 2022-23 Tuition Revenue from Enrollment Growth	2022-23 Estimated Gross Tuition & Fee Revenue
			(Cols. 1 + 2)		(Cols. 3 + 4)	(Campus Reported, 2021-22 FIRMS Budget)			(Sum Col. 6-8)
Bakersfield	8,242	300	8,542	206	8,748	\$52,814,000	\$8,268,000	\$1,315,000	\$62,397,000
Channel Islands	6,135		6,135	53	6,188	37,106,000	3,749,000		40,855,000
Chico	15,560		15,560	316	15,876	83,215,000	15,388,000		98,603,000
Dominguez Hills	11,473	250	11,723	167	11,890	77,720,000	15,510,000	1,116,000	94,346,000
East Bay	12,522		12,522	615	13,137	72,609,000	17,431,000		90,040,000
Fresno	19,875	800	20,675	556	21,231	130,053,000	14,742,000	3,636,000	148,431,000
Fullerton	29,517	1,100	30,617	927	31,544	201,774,000	44,269,000	5,560,000	251,603,000
Humboldt	7,603		7,603	296	7,899	29,640,000	7,386,000		37,026,000
Long Beach	29,687	1,100	30,787	1,235	32,022	204,614,000	41,033,000	5,362,000	251,009,000
Los Angeles	18,500	400	18,900	446	19,346	122,699,000	23,432,000	1,698,000	147,829,000
Maritime	1,418		1,418	37	1,455	6,473,000	4,537,000		11,010,000
Monterey Bay	6,128	250	6,378	232	6,610	37,664,000	4,597,000	1,088,000	43,349,000
Northridge	27,833	700	28,533	1,143	29,676	191,390,000	31,048,000	3,178,000	225,616,000
Pomona	19,228	425	19,653	674	20,327	130,773,000	32,615,000	2,024,000	165,412,000
Sacramento	23,771	600	24,371	718	25,089	156,397,000	22,781,000	2,775,000	181,953,000
San Bernardino	15,889	600	16,489	362	16,851	103,129,000	16,263,000	2,913,000	122,305,000
San Diego	28,016	1,100	29,116	4,591	33,707	195,369,000	92,491,000	5,274,000	293,134,000
San Francisco	24,582		24,582	1,166	25,748	158,551,000	36,264,000		194,815,000
San Jose	23,316	575	23,891	2,290	26,181	167,236,000	63,877,000	2,974,000	234,087,000
San Luis Obispo	17,275	700	17,975	3,495	21,470	119,028,000	115,995,000	3,705,000	238,728,000
San Marcos	9,745	234	9,979	240	10,219	58,711,000	21,507,000	1,056,000	81,274,000
Sonoma	8,429		8,429	104	8,533	37,473,000	5,143,000		42,616,000
Stanislaus	8,127	300	8,427	62	8,489	52,148,000	8,413,000	1,404,000	61,965,000
Campus Total	372,871	9,434	382,305	19,931	402,236	\$2,426,586,000	\$646,739,000	\$45,078,000	\$3,118,403,000
Chancellor's Office & Systemwide Programs ²	1,319		1,319	19	1,338	533,000	6,985,000		7,518,000
Summer Arts	56		56	3	59	639,000			639,000
CSU System Total	374,246	9,434	383,680	19,953	403,633	\$2,427,758,000	\$653,724,000	\$45,078,000	\$3,126,560,000

¹ Equal to campus reported actual 2021-22 nonresident students.

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

ATTACHMENT E - 2022-23 State University Grants (Uses)
2022-23 Final Budget Allocations

	(1)	(2)	(3)	(4)	(5)	Data Points for Reference		
						(6)	(7)	(8)
	2021-22 SUG	2022-23 Preliminary SUG	Redistribution of 5%	2022-23 SUG Adjustment	2022-23 Final Budget SUG	% of SUG Eligible Population 2021-22	% of SUG Eligible Population 2022-23	2022-23 SUG Total as a % of Prior Year
<i>(Coded Memo B 2021-02, Attach. E)</i>	<i>(95% of 2021-22 SUG)</i>	<i>(based on change in relative need)</i>	<i>(Cols. 2+3 - Col. 1)</i>	<i>(Cols. 2 + 3)</i>			<i>(Col. 5 / Col. 1)</i>	
Bakersfield	\$19,710,000	\$18,725,000	\$20,000	(\$965,000)	\$18,745,000	2.89%	2.67%	95%
Channel Islands	9,393,000	8,923,000		(470,000)	8,923,000	1.35%	1.23%	95%
Chico	21,986,000	20,887,000	328,000	(771,000)	21,215,000	3.09%	3.04%	96%
Dominguez Hills	34,145,000	32,438,000	1,921,000	214,000	34,359,000	5.01%	4.96%	101%
East Bay	22,269,000	21,156,000		(1,113,000)	21,156,000	3.24%	2.85%	95%
Fresno	40,719,000	38,683,000	3,499,000	1,463,000	42,182,000	5.81%	6.13%	104%
Fullerton	55,930,000	53,134,000	5,679,000	2,883,000	58,813,000	8.11%	8.57%	105%
Humboldt	11,752,000	11,164,000		(588,000)	11,164,000	1.50%	1.31%	95%
Long Beach	57,489,000	54,615,000	4,935,000	2,061,000	59,550,000	8.33%	8.65%	104%
Los Angeles	53,600,000	50,920,000		(2,680,000)	50,920,000	7.18%	7.14%	95%
Maritime	1,667,000	1,584,000		(83,000)	1,584,000	0.08%	0.16%	95%
Monterey Bay	10,357,000	9,839,000	720,000	202,000	10,559,000	1.50%	1.53%	102%
Northridge	63,534,000	60,357,000	1,929,000	(1,248,000)	62,286,000	9.18%	8.95%	98%
Pomona	38,504,000	36,579,000	2,730,000	805,000	39,309,000	5.64%	5.69%	102%
Sacramento	47,263,000	44,900,000	1,017,000	(1,346,000)	45,917,000	6.84%	6.58%	97%
San Bernardino	34,380,000	32,661,000	1,066,000	(653,000)	33,727,000	4.98%	4.84%	98%
San Diego	43,259,000	41,096,000	5,342,000	3,179,000	46,438,000	6.34%	6.79%	107%
San Francisco	43,977,000	41,778,000	3,395,000	1,196,000	45,173,000	6.30%	6.55%	103%
San Jose	35,647,000	33,865,000	2,145,000	363,000	36,010,000	5.10%	5.20%	101%
San Luis Obispo	11,518,000	10,942,000		(576,000)	10,942,000	1.20%	1.35%	95%
San Marcos	17,927,000	17,031,000	319,000	(577,000)	17,350,000	2.59%	2.49%	97%
Sonoma	8,745,000	8,308,000		(437,000)	8,308,000	1.25%	1.01%	95%
Stanislaus	17,179,000	16,320,000		(859,000)	16,320,000	2.49%	2.29%	95%
Campus Total	\$700,950,000	\$665,905,000	\$35,045,000	\$0	\$700,950,000	100%	100%	100%

ATTACHMENT F - Compensation - Reference Information
2022-23 Final Budget Allocations

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2021-22 Compensation Cost Increase	2022-23 Compensation Cost Increase	Total Compensation Cost Increase	Percent of Total	General Fund for Compensation	2021-22 Compensation Allocations	2022-23 Compensation Allocations	Self-Funded Portion of Compensation	Percent of Total
	<i>(Cols. 1 + 2)</i>					<i>(Attach. B, Col. 1)</i>	<i>(Cols. 5 - 6)</i>	<i>(Cols. 3 - 5)</i>	
Bakersfield	\$2,855,000	\$5,257,000	\$8,112,000	2.3%	\$7,104,000	\$2,855,000	\$4,249,000	\$1,008,000	2.3%
Channel Islands	2,065,000	4,544,000	6,609,000	1.9%	5,787,000	2,065,000	3,722,000	822,000	1.9%
Chico	4,782,000	7,944,000	12,726,000	3.6%	11,144,000	4,782,000	6,362,000	1,582,000	3.6%
Dominguez Hills	3,799,000	7,061,000	10,860,000	3.1%	9,510,000	3,799,000	5,711,000	1,350,000	3.1%
East Bay	3,845,000	7,390,000	11,235,000	3.2%	9,838,000	3,845,000	5,993,000	1,397,000	3.2%
Fresno	6,705,000	10,089,000	16,794,000	4.8%	14,706,000	6,705,000	8,001,000	2,088,000	4.8%
Fullerton	9,377,000	14,476,000	23,853,000	6.8%	20,888,000	9,377,000	11,511,000	2,965,000	6.8%
Humboldt	2,721,000	4,875,000	7,596,000	2.2%	6,652,000	2,721,000	3,931,000	944,000	2.2%
Long Beach	9,809,000	16,801,000	26,610,000	7.6%	23,302,000	9,809,000	13,493,000	3,308,000	7.6%
Los Angeles	6,445,000	10,825,000	17,270,000	4.9%	15,123,000	6,445,000	8,678,000	2,147,000	4.9%
Maritime	551,000	1,838,000	2,389,000	0.7%	2,092,000	551,000	1,541,000	297,000	0.7%
Monterey Bay	2,067,000	4,702,000	6,769,000	1.9%	5,928,000	2,067,000	3,861,000	841,000	1.9%
Northridge	8,907,000	14,550,000	23,457,000	6.7%	20,541,000	8,907,000	11,634,000	2,916,000	6.7%
Pomona	6,585,000	11,960,000	18,545,000	5.3%	16,240,000	6,585,000	9,655,000	2,305,000	5.3%
Sacramento	7,873,000	12,172,000	20,045,000	5.7%	17,553,000	7,873,000	9,680,000	2,492,000	5.7%
San Bernardino	4,769,000	8,267,000	13,036,000	3.7%	11,415,000	4,769,000	6,646,000	1,621,000	3.7%
San Diego	9,230,000	17,218,000	26,448,000	7.5%	23,160,000	9,230,000	13,930,000	3,288,000	7.5%
San Francisco	7,432,000	14,163,000	21,595,000	6.1%	18,910,000	7,432,000	11,478,000	2,685,000	6.1%
San Jose	8,554,000	15,524,000	24,078,000	6.8%	21,085,000	8,554,000	12,531,000	2,993,000	6.8%
San Luis Obispo	6,946,000	13,898,000	20,844,000	5.9%	18,253,000	6,946,000	11,307,000	2,591,000	5.9%
San Marcos	3,464,000	7,027,000	10,491,000	3.0%	9,187,000	3,464,000	5,723,000	1,304,000	3.0%
Sonoma	2,575,000	5,376,000	7,951,000	2.3%	6,963,000	2,575,000	4,388,000	988,000	2.3%
Stanislaus	3,022,000	5,144,000	8,166,000	2.3%	7,151,000	3,022,000	4,129,000	1,015,000	2.3%
Campus Total	\$124,378,000	\$221,101,000	\$345,479,000	98.1%	\$302,532,000	\$124,378,000	\$178,154,000	\$42,947,000	98.1%
Chancellor's Office & Systemwide Programs	16,000	6,477,000	6,493,000	1.8%	5,686,000	16,000	5,670,000	807,000	1.8%
Center for California Studies	11,000	228,000	239,000	0.1%	209,000	11,000	198,000	30,000	0.1%
CSU System Total	\$124,405,000	\$227,806,000	\$352,211,000	100.0%	\$308,427,000	\$124,405,000	\$184,022,000	\$43,784,000	100.0%



MEMORANDUM

5/31/2022

TO: Cynthia Vizcaino Villa
Senior Vice President
Administration & Finance

FROM: Elizabeth Williams ^{EW}
Budget Planning Manager
University Budget & Fiscal Planning

COPIES: ^{AK} A. Kraetsch; ^{DV} D. Valadez; J. Campbell; D. Gibbons; C. Wharton

SUBJECT: FY 2022-23 University Housing Budget

Attached for your review and approval is the 2022-23 University Housing Operating Budget. This budget reflects a 5-7% increase to the license rates for all on-campus residence hall and apartment spaces.

The housing reserves are not currently held in accordance with EO994, section 7 due to the Covid-19 Pandemic. UH is expecting to have \$16.5 million at the end of FY 2021-22. This is due primarily to a \$30 million increase in revenue with a return to pre-pandemic occupancy levels. These funds will be used to payback the FY 20-21 loan of \$18.9 million.

University Housing in consultation with the University and the Chancellor's Office went out for the bond sale in early 2021-22. The \$38 million bond is being used for UH infrastructure projects. The list of projects was created by representatives of UH and Facilities in order of priority. These projects are ongoing so there were no additional projects requested during the MRC process.

Signature: 
Cynthia Vizcaino Villa (Jun 3, 2022 17:03 PDT)

Email: cvvilla@calpoly.edu

MEMORANDUM

To: Jo Campbell, AVP for Student Affairs Leadership & Service and University Housing
Keith Humphrey, Vice President for Student Affairs

From: Carla Wharton, Director of University Housing Budget & Finance *CW*

Date: 5/25/2022

Subject: University Housing Budget Fiscal Year 2022-23

Attached for your review and approval is the 2022-23 University Housing (UH) Operating Budget. With COVID-19 occupancy restrictions lifting and the reduced need to hold spaces vacant for Isolation & Quarantine needs, UH is budgeting to house approximately 8,000 residents. This budget reflects a 5-7% increase to the license rates for all on-campus residence hall and apartment spaces along with an \$800,000 increase in the amount of budgeted Housing Grant to provide an increase in assistance to our lowest income residents.

UH currently has no reserves. Due to COVID-19, UH refunded approximately \$20 million to students when the campus closed in Spring of 2020. All UH reserves were depleted, and a \$3,878,537 transfer/loan was required from University Union Reserves to bring UH funds out of a deficit for the 2019-20 year-end close. Due to the primarily virtual course offerings and occupancy restrictions in response to the COVID-19 pandemic, UH incurred a deficit of approximately \$13.5 million for the 2020-21 fiscal year. At the close of the 2020-21 fiscal year, AFD loaned UH the funds necessary to close the year with a positive cash balance and pay back the University Union loan from the prior year.

UH is expecting to close FY 2021-22 with net income of \$16.5 million. This is due primarily to a \$30 million increase in revenue with a return to pre-pandemic occupancy levels. The increase in reserves due to the net income will leave UH with a \$900,000 deficit in reserves at the close of FY 2021-22.


With this proposed FY 2022-23 budget, UH is planning for salary and benefit cost increases with a plan to fill all vacant positions, plan for potential salary increases and increased benefit costs, and prepare for the January 2023 minimum wage increase. We have included budget this year for additional student help to assist with our fall move in event. We are also anticipating a \$500,000 increase in utilities costs next year which have been included in this budget. As mentioned earlier we are budgeting for the \$500,000 increase in the Housing Grant as is our commitment for each budget year going forward and an additional \$300,000 increase as part of

the rate increase proposal voted on by Inter Housing Council for a total of \$800,000 in Housing Grants.

With this budget we are planning to bring UH out of the deficit fund balance caused by the years of pandemic. The Net Income is budgeted to be \$13 million which will also allow us to make the full reserve contribution required by our reserve policy of 5% of rental revenue, make an additional contribution to reserves and transfer funds to meet maintenance and repair needs. The \$9 million remaining in reserves will provide funds to contribute to the implementation of the Housing Future Plan which is in process to move forward in meeting the housing goals in the Campus Master Plan.


Jo Campbell (May 26, 2022 08:33 PDT)

Approved Date 05/26/2022
Jo Campbell
Associate Vice President for Student Affairs Leadership & Service and University Housing


Keith Humphrey (May 26, 2022 15:41 PDT)

Approved Date 05/26/2022
Keith Humphrey
Vice President for Student Affairs

University Housing - Combined Existing Facilities									
	Projected 2021/22	Projected 2022/23	Projected 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30
Design Capacity	7,689	7,689	7,689	7,689	7,689	8,007	8,007	8,007	9,453
		+Fremont / - North Mtn. Reconfig. +130 beds		- North Mtn. -308 beds		+ 2nd Yr Phase 1 +1,213 beds			+2nd Yr Phase 2 +665 beds
Changes from Prior Year									
Bedspaces per Current Configuration	8,002	8,433	8,433	8,142	8,142	9,260	9,260	9,260	9,609
Budgeted Filled Bedspaces	7,243	8,011	8,011	7,735	7,735	8,797	8,797	8,797	9,129
Projected License Increase	6%-9%	5%-7%	5%	6%	6%	8%	8%	6%	6%
Operating Revenue									
Rental Revenue	\$ 82,741,596	\$ 89,712,097	\$ 95,306,371	\$ 98,017,448	\$ 103,903,456	\$ 127,873,247	\$ 138,106,191	\$ 146,401,406	\$ 161,827,133
Admissions Loan Repayment	128,000	128,000	128,000	128,000	128,000	128,000	128,000	128,000	128,000
Other Operating Revenues	483,856	473,808	360,884	368,102	375,464	382,973	390,633	398,445	406,414
Total	\$ 83,353,452	\$ 90,313,905	\$ 95,795,255	\$ 98,513,549	\$ 104,406,920	\$ 128,384,220	\$ 138,624,824	\$ 146,927,851	\$ 162,361,547
Operating Expense									
Housing Administration (Move In / Marketing & Communications / Assignments / Budget & Finance / Administration)	\$ 2,726,736	\$ 4,601,030	\$ 4,739,061	\$ 4,881,233	\$ 5,027,670	\$ 6,033,204	\$ 6,214,200	\$ 6,400,626	\$ 7,104,895
Residential Student Experience (RA Meal Plans / JEDI / CSD / FIR / IHC / Community Programming)	3,484,625	5,191,760	5,347,513	5,507,938	5,673,176	6,807,812	7,012,048	7,222,407	8,016,872
Custodial Services (Academic Year / Summer Deep Cleaning / Summer Conferences Cleaning)	7,547,931	9,490,303	9,775,012	10,068,262	10,370,310	12,444,372	12,817,704	13,202,235	14,854,480
Information Technology (Spectrum Service / Server Maintenance / Hardware & Software)	858,708	1,354,400	1,395,032	1,436,883	1,479,989	1,775,987	1,829,267	1,884,145	2,091,401
Housing Planning and Support Services (Project Coordination / Resident Keys / Repairs / Furniture)	4,474,363	5,795,874	5,969,750	6,148,843	6,333,308	7,599,970	7,827,969	8,062,808	8,949,717
Utilities	4,219,094	4,323,528	4,453,234	4,586,831	4,724,436	5,669,323	5,839,403	6,014,585	6,676,189
Housing Facility Operations (Warehouse / Maintenance & Repair Coordination / Vehicles / Supplies)	5,059,296	5,196,582	5,352,480	5,513,054	5,678,446	6,814,135	7,018,559	7,229,116	7,805,049
Distribution Services (MOU for Resident Package & Mail Service)	475,769	499,557	514,544	529,980	545,880	655,056	674,708	694,949	771,393
IDC (Campus Initiatives / AFD Services / HR Services)	3,948,827	3,948,827	5,527,487	6,021,653	6,347,167	6,623,335	6,872,143	7,073,689	7,916,499
CP Police (MOU)	901,135	946,192	974,578	1,003,815	1,033,929	1,240,715	1,277,837	1,316,275	1,461,065
Student Affairs Divisional Support (MOU)	1,408,850	1,530,050	1,575,952	1,623,230	1,671,927	2,006,312	2,066,502	2,128,497	2,362,631
Athletics Support (20% Housing Reduction for First Year Student-Athletes)	150,000	156,000	160,680	165,500	170,465	204,558	210,695	217,016	240,888
Housing Grant	1,815,082	2,610,823	3,110,823	3,610,823	4,110,823	4,610,823	5,110,823	5,610,823	6,228,014
Chancellor's Office Systemwide Allocation of Centrally Paid Costs	1,651,872	1,455,890	1,499,361	1,544,342	1,590,672	1,908,806	1,966,070	2,025,052	2,247,808
Total	\$ 38,722,288	\$ 47,100,616	\$ 50,395,595	\$ 52,642,387	\$ 54,758,199	\$ 64,394,409	\$ 66,738,024	\$ 69,082,222	\$ 76,526,701
Net Operating Revenue	\$ 44,631,164	\$ 43,213,288	\$ 45,399,750	\$ 45,871,162	\$ 49,648,722	\$ 63,989,811	\$ 71,886,800	\$ 77,845,630	\$ 85,834,846
Non-Operating Expense									
Existing Bond Debt Service	\$ 28,078,578	\$ 30,097,373	\$ 32,323,586	\$ 32,280,195	\$ 35,685,490	\$ 35,629,330	\$ 35,679,834	\$ 35,673,691	\$ 35,666,838
Proposed Bond Debt Service for Future Housing Program Implementation						22,018,000	23,780,000	25,644,000	41,881,000
Total	\$ 28,078,578	\$ 30,097,373	\$ 32,323,586	\$ 32,280,195	\$ 35,685,490	\$ 57,647,330	\$ 59,459,834	\$ 61,317,691	\$ 77,547,838
Net Income	\$ 16,552,586	\$ 13,115,915	\$ 13,076,164	\$ 13,590,967	\$ 13,963,231	\$ 6,342,481	\$ 12,426,966	\$ 16,527,939	\$ 8,487,008
Reserves									
Beginning Reserve Balance	\$ (16,859,673)	\$ (892,830)	\$ 9,223,086	\$ 9,149,249	\$ 8,932,717	\$ 8,398,073	\$ (482,215)	\$ (4,039,156)	\$ (4,294,319)
Required Contribution to Reserves (5% rental revenue per Reserve Policy)	4,137,080	4,485,605	4,765,319	4,900,872	5,195,173	6,393,662	6,905,310	7,320,070	8,091,357
Add'l Reserve Balance Contribution or (Shortfall)	12,415,506	8,630,311	8,310,845	8,690,095	8,768,058	(51,181)	5,521,657	9,207,869	395,651
Transfer from (to) M&R / Capital Project Fund / Other		(3,000,000)	(13,150,000)	(13,807,500)	(14,497,875)	(15,222,769)	(15,983,907)	(16,783,103)	(17,622,258)
Transfer from/(to) Ag Housing NC003	(585,742)	(500,000)							
Ending Reserve Balance	\$ (892,830)	\$ 9,223,086	\$ 9,149,249	\$ 8,932,717	\$ 8,398,073	\$ (482,215)	\$ (4,039,156)	\$ (4,294,319)	\$ (13,429,569)
Target Reserve Balance	\$ 143,073,997	\$ 143,073,997	\$ 143,073,997	\$ 143,073,998	\$ 143,073,999	\$ 143,074,000	\$ 143,074,001	\$ 143,074,002	\$ 143,074,003
(Shortfall) / Excess Reserves	\$ (143,966,826)	\$ (133,850,911)	\$ (133,924,747)	\$ (134,141,281)	\$ (134,675,926)	\$ (143,556,214)	\$ (147,113,156)	\$ (147,368,321)	\$ (156,503,572)
Debt Service Coverage	1.59	1.44	1.40	1.42	1.39	1.11	1.21	1.27	1.11

Assumptions
Housing Expense Inflation Rate 3% with additional budget added based on number of new beds online in 2026/27, 2029/30 & 2032/33
Other Revenue Annual Increase 2%
IDC estimated at 10% of second prior year revenue less debt service
Transfer from (to) M&R / Capital Project Fund / Other annual increase of 5% in transfer to fund repair & maintenance projects
Housing Grant projected to increase by \$500,000 annually

Reserve Category
Major Maintenance & Capital Repair/Capital Renovation and Upgrade
Working Capital / Economic Uncertainty
Capital Development
Catastrophic Events

Methodology
Determined in consultation with FMD
6 months of total expenditures including debt service
10% of estimated cost of new project
One year of total expenditures including debt service

Target
\$ 10,000,000
34,357,999
30,000,000
68,715,998
\$ 143,073,997

Memorandum

To: Cynthia Vizcaino Villa
Senior Vice President
Administration & Finance

Date: August 30, 2022

From: Pat Rosemas via Denise Lazar
Fiscal Planning Manager
University Budget & Fiscal Planning

Copies: Angie Kraetsch
George Hughes
Marlene Cramer
Takuto Doshiro
David Valadez
Jen Haft

Subject: Transportation and Parking Services Budget Fiscal Year 2022/23



Attached for your review and approval is the FY2022/23 Transportation and Parking Services (TAPS) Operating Budget for both CSU Fund 471 (Fines and Forfeitures) and CSU Fund 472 (Parking Fees).


The Transportation and Parking Services reserves are held in accordance with EO994, section 7. All required categories and reviews are in place. TAPS is projecting a financially strong fiscal year and projects Parking Fees Revenue at \$5.7M. In 2022/23 events will return to full sized capacity and they plan to return to a regular campus event schedule. In accordance with collective bargaining units staff parking permit fees were increased; additionally, student commuter and resident rates are increasing by 2.5%.

Transportation and Parking Services maintenance and repairs have resumed, with an allocation of \$1.565M allocated for multiple maintenance, repair and capital projects throughout campus. A detailed schedule of Capital Projects is included in this packet. TAPS and Facilities Management & Development (FMD) have agreed to a Service Level Agreement for the maintenance of parking lots and structures and they are negotiating a contract with the Performing Arts Center to support patron parking needs.

To support the structural deficit, \$300,000 of the SLO Transit bus contract was moved to campus general operating funding. Additionally, the Mustang Shuttle has been permanently added (including a daytime shuttle service), which will be financially supported by a combination of general operating funds and other auxiliary/enterprise units on campus.

TAPS, through the campus transportation and parking programs, plans to operate parking facilities that will complement the university and it's plan to grow, innovate and improve campus operations.

Please contact me with any questions you may have.



Cynthia Vizcaino Villa (Aug 31, 2022 18:33 PDT)
Approved
Cynthia Vizcaino Villa

08/31/2022
Date



MEMORANDUM

6/21/2022

TO: University Budget and Fiscal Planning
FROM: Marlene Cramer, Director, Transportation & Parking Services 
COPIES: George Hughes
SUBJECT: 22/23 TAPS Budget

TAPS is projecting a financially strong 2022-23 fiscal year based on the financial performance of the fees and fines funds in 2021-22 and anticipated increased demand for parking and event services throughout campus.

FY 2022 Highlights:

Revenue Assumptions

1. Parking Fees Revenue is projected at \$5.7M, after expenses the program will end up with a DSCR of 1.32. Minimum DSCR is 1.10 per Executive Order 994.
2. Parking Fines continues operate in a structural deficit. There was a reserve subsidy from 21-22 and a transfer from fees to end at a programmatic net zero.
3. Events are returning to full sized capacity and TAPS plans to be prepared to return to a regular campus event schedule in 22-23.
4. With several new labor contracts being ratified, TAPS will raise staff parking permit fees in accordance with collective bargaining agreements. Most represented groups are anticipating a 3-4% increase.
5. All student commuter and resident rates are increasing by 2.5%.

Staffing

TAPS has four (4) full-time and four (4) part-time vacant positions. It is planned that these positions are filled in FY 22. The positions are Manager, Business Services, Assistant Director of Parking & Events, Commuter Services Coordinator, Equipment Technician, and On-Call Parking Officers.

Maintenance & Repair

1. Maintenance and repair projects are back on track this year with work on parking lots with \$1.565M allocated for multiple maintenance, repair and capital projects throughout campus.
2. TAPS has received grant funds for EV expansion in Structure 131, Grand Avenue and lot H2A.

Operational Updates/Changes

1. The SLO Transit contract is has been negotiated through 2023-24.
2. Mustang Shuttle will continue to operate in 22-23 with addition of daytime shuttle service.

3. TAPS and FMD have agreed to a Service Level Agreement for the maintenance of parking lots and structures. The support funding will shift from holding 3.5 FTEs in TAPS to a quarterly payment to FMD for service.
4. TAPS and the Performing Arts Center are negotiating a contract to continue to support PAC patron parking needs.

In closing, TAPS plans to operate parking facilities that will complement the university's goals to grow, innovate and improve campus operations through the campus transportation and parking programs.

If you have any questions, or need additional information please reach out.

**471 - TF-Parking Revenue Fund-Fines and Forfeitures
FY 2022/23**

	Actuals 2019/20	Actuals 2020/21	Budget 2021/22	Proposed 2022/23	Projected 2023/24	Projected 2024/25	Projected 2025/26
Revenues							
Revenue from Fines	\$321,184	\$216,653	\$600,000	\$650,000	\$656,500	\$663,065	\$669,696
Other Operating Revenues	63,669	13,677	77,500	100,800	104,320	108,004	112,068
Interest Income	388	249	336	112	149	199	153
Total Revenues	\$385,242	\$230,579	\$677,836	\$750,912	\$760,969	\$771,268	\$781,917
Expenditures							
Salaries and Wages	\$46,314	\$17,312	\$46,164	\$63,629	\$65,538	\$67,504	\$69,529
Student Assistants	99,837	696	39,528	40,846	40,846	42,071	43,334
Benefits	28,524	10,538	28,439	40,988	40,050	41,247	42,479
Utilities	7,817	3,890	14,230	18,426	19,531	20,703	21,945
Travel	0	0	0	0	0	0	0
Contractual services	447,395	151,908	312,875	396,341	549,717	553,246	556,936
Services frm Other Funds/Agencies	5,972	810	84,250	0	0	0	0
State Pro Rata and CO Overhead	5,945	4,889	5,787	5,845	5,903	5,962	6,022
Interfund Pension Loan Repayment	2,900	2,800	2,800	2,800	2,800	2,800	2,800
Other Operating Expense	194,758	67,346	291,024	270,182	274,748	283,408	287,164
Total Expenditures	\$839,461	\$260,189	\$825,097	\$839,057	\$999,134	\$1,016,941	\$1,030,208
Net Operating Income	(\$454,220)	(\$29,609)	(\$147,261)	(\$88,145)	(\$238,164)	(\$245,673)	(\$248,291)
Non-Operating Activity							
Subsidy from Parking Fees Fund	(\$594,230)	(\$13,755)	\$62,813	(\$88,145)	(\$238,164)	(\$245,673)	(\$248,291)
Transfer to NRMR and CIMP Funds	0	0	0	0	0	0	0
Net Other (Revenue) / Expense	(46,405)	(13,000)	0	0	0	0	0
Total Non-Operating Activity	(\$640,635)	(\$26,755)	\$62,813	(\$88,145)	(\$238,164)	(\$245,673)	(\$248,291)
Change In Net Assets Incr / (Decr)	\$186,415	(\$2,855)	(\$210,074)	\$0	\$0	\$0	\$0
Reserve Balance	\$212,928	\$210,074	\$0	\$0	\$0	\$0	\$0

<p>Key Assumptions: Campus funding \$300,000 of SLO Transit bus contract. Net of \$300,000 included in Fines budget in FY 22/23 (\$600,000 total contract less \$300,000 campus funding)</p>
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**472 - TF-Parking Revenue Fund-Parking Fees Budget
FY 2022/23**

	Actuals 2019/20	Actuals 2020/21	Budget 2021/22	Proposed 2022/23	Projected 2023/24	Projected 2024/25	Projected 2025/26
Revenues							
Revenue from Fees	\$4,329,786	\$2,141,195	\$4,980,577	\$4,612,334	\$4,828,750	\$4,942,149	\$5,040,862
Other Operating Revenues	210,378	2,356,493	131,000	1,037,630	1,049,291	1,061,185	1,073,317
Interest Income	186,239	173,009	84,381	105,856	93,448	86,592	86,121
Total Revenues	\$4,726,402	\$4,670,697	\$5,195,958	\$5,755,821	\$5,971,489	\$6,089,926	\$6,200,300
Expenditures							
Salaries and Wages	\$938,597	\$729,852	\$957,881	\$947,134	\$972,292	\$1,002,692	\$1,030,490
Student Assistants	123,621	7,925	158,112	163,384	163,384	168,286	173,334
Benefits	548,778	466,227	540,682	491,912	507,343	522,470	538,049
Utilities	71,637	73,590	104,350	135,121	139,175	143,350	147,651
Travel	4,975	1,283	0	5,000	5,100	5,202	5,306
Contractual services	166,720	97,170	192,380	639,768	646,974	651,454	655,580
Services frm Other Funds/Agencies	408,599	212,547	771,980	827,517	858,528	889,139	909,909
State Pro Rata and CO Overhead	133,812	133,394	144,922	148,443	152,061	155,779	159,600
Interfund Pension Loan Repayment	42,200	40,900	40,900	40,900	40,900	40,900	40,900
Other Operating Expense	487,369	200,299	362,292	391,388	346,344	349,414	352,515
Total Expenditures	\$2,926,309	\$1,963,187	\$3,273,499	\$3,790,567	\$3,832,101	\$3,928,685	\$4,013,335
Net Operating Income	\$1,800,093	\$2,707,510	\$1,922,459	\$1,965,253	\$2,139,388	\$2,161,241	\$2,186,964
Bond Debt Service	\$1,971,083	\$1,982,500	\$1,978,875	\$1,552,873	\$1,548,852	\$1,547,716	\$1,967,099
Debt Service Coverage Ratio	0.91	1.37	0.97	1.27	1.38	1.40	1.11
Non-Operating Activity							
Fine Operating Subsidy	\$594,230	\$13,755	\$147,261	\$88,145	\$238,164	\$245,673	\$248,291
Transfer to NRMR and CIMP Funds	260,496	86,141	0	1,565,000	1,038,000	415,000	200,000
Net Other (Revenue) / Expense	(2,325)	(538,071)	0	0	0	0	0
Total Non-Operating Activity	\$852,402	(\$438,175)	\$147,261	\$1,653,145	\$1,276,164	\$660,673	\$448,291
Change In Net Assets Incr / (Decr)	(\$1,023,392)	\$1,163,185	(\$203,677)	(\$1,240,764)	(\$685,628)	(\$47,148)	(\$228,426)
Reserve Balance	\$9,638,042	\$10,801,227	\$10,585,613	\$9,344,849	\$8,659,221	\$8,612,073	\$8,383,647

<p>Key Assumptions: FMD/TAPS Service Agreement new in FY 22 instead of 3.5 FTEs direct cost Must Shuttle paid in full by campus partners via cost recovery</p>
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MEMORANDUM

12/21/2021

TO: Marlene Cramer ^{MC}_{MC}
Director of Transportation & Parking Services

FROM: Mike McCormick ^{MM}_{MM}
Associate Vice President Facilities Management & Development

COPIES: Amy Voorhies
David Valadez
Casie Hill

SUBJECT: Parking - Maintenance, Repair and Capital Projects – FY 2022/23

Please review the attached proposed FY 2022/23 Maintenance, Repair and Capital Projects for Parking that were discussed and agreed upon at the planning meetings in September and October.

These projects, listed on the following page, total \$1,565,000 including \$50,000 as a contingency for unforeseen needs.

Also included is a listing of the current and on-going projects as of November 30, 2021 for your reference. These projects may include enhancements paid from other funding sources.

If you have any questions, please let us know.

Parking - Maintenance, Repair and Capital Projects - 2022/23

Lot	Location	Scope of Work	Budget
H-4a	Ag Eng Bldg 8	Grind, Reseal and restripe parking lot	\$ 200,000
G-2	Slack/ Longview	Reseal and restripe parking lot	200,000
C2B	Cuesta Ave	Reseal and restripe parking lot	50,000
Campus Wide	Grand Structure/ Structure 131	Parking structure painting- columns & elevator landings	50,000
Campus Wide	Campus Wide	Curb painting	50,000
Campus Wide	Campus Wide	Miscellaneous parking lot work including tree trimming	15,000
H4D & E	Front of Bldg 70	Reconfigure and expand parking lot (estimated gain 15-20 spaces)	400,000
C2C	ASI Children's Center	Reconfigure lot to improve circulation and safety; remove landscaping; improve lighting placement; reseal and restripe	75,000
Various	Grand Structure/ Structure 131/ H2A	EV Expansion (Cal Poly has also submitted for purchase incentive rebates for equipment)	100,000
Campus Way	Campus Health & Wellbeing	Engineering/Design to increase parking across from the Health Center	25,000
Campus Wide	Lots and Structures	Parking lot wayfinding signage	250,000
Campus Wide		Parking structure maintenance	100,000
Campus Wide		Contingency for unforeseen needs	50,000
Total Maintenance, Repair and Capital Projects			<u><u>\$ 1,565,000</u></u>

Parking - Current Projects as of Nov 30, 2021 - 2021/22

Project #	Scope of Work	Budget
MP6372	Grand Ave Structure 130-1 & 2 Elevators Modifications to Improve Reliability and Passenger Experience	\$ 86,141
MP7235	Miscellaneous parking lot work including tree trimming	9,999
MP7451	Install Four EV Charges -131 Pacheco Parking	15,611

**Cal Poly San Luis Obispo University Union
2022/23**

Fiscal year	Actual	Actual	Orig. Budget	Projected	Budget	Projected	Projected	Projected
	2019/20	2020/21	2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
Revenues - Existing								
Student Union Fees	\$ 16,409,080	\$ 16,770,103	\$ 17,193,979	\$ 17,079,964	\$ 17,612,020	\$ 18,145,501	\$ 18,499,539	\$ 19,050,771
Other - Revenues	131,028	61,862	125,835	125,835	128,352	130,919	133,537	136,208
Interest	430,407	417,663	299,561	329,347	243,117	227,435	198,769	220,996
Total Revenues - Existing	16,970,515	17,249,629	17,619,375	17,535,146	17,983,489	18,503,855	18,831,846	19,407,975
TOTAL ALL REVENUES	\$ 16,970,515	\$ 17,249,629	\$ 17,619,375	\$ 17,535,146	\$ 17,983,489	\$ 18,503,855	\$ 18,831,846	\$ 19,407,975
Expenditures								
State Pro Rata	\$ 15,205	\$ 15,600	\$ 14,936	\$ 14,936	\$ 15,384	\$ 15,846	\$ 16,321	\$ 16,811
Chancellor's Office Overhead Charges	30,743	30,743	26,415	26,415	27,207	28,024	28,864	29,730
General, Admin, & Other Operating Costs (Rev Fund)	28,841	98,405	47,733	47,733	49,165	50,640	52,159	53,724
Dedicated FMD Project Manager	285,857	71,464	285,857	285,857	294,433	303,266	312,364	321,735
UU Operational Expense	8,546,849	8,500,866	9,275,511	9,275,511	9,997,026	10,496,877	11,021,721	11,572,807
TOTAL EXPENDITURES	\$ 8,907,495	\$ 8,717,078	\$ 9,650,453	\$ 9,650,453	\$ 10,383,216	\$ 10,894,653	\$ 11,431,430	\$ 11,994,807
Net Operating Income	\$ 8,063,020	\$ 8,532,551	\$ 7,968,923	\$ 7,884,694	\$ 7,600,273	\$ 7,609,202	\$ 7,400,416	\$ 7,413,168
External Transfers In/(Out)								
ARRA Funding	\$ 1,092,735	\$ 1,119,332	\$ 1,102,309	\$ 1,102,309	\$ 1,102,309	\$ 1,102,309	\$ 1,102,309	\$ 1,083,999
Debt Service - Sports Complex	(254,258)	(262,750)	(262,750)	(262,750)	(262,000)	(260,750)	(263,875)	(261,375)
Debt Service - Rec. Center Expansion	(5,342,900)	(5,372,119)	(5,520,494)	(5,520,494)	(5,518,744)	(5,517,369)	(5,516,119)	(5,498,110)
TOTAL EXTERNAL TRANSFERS	\$ (4,504,423)	\$ (4,515,536)	\$ (4,680,934)	\$ (4,680,934)	\$ (4,678,435)	\$ (4,675,810)	\$ (4,677,685)	\$ (4,675,487)
Net Operating Surplus / (Deficit)	\$ 3,558,597	\$ 4,017,015	\$ 3,287,988	\$ 3,203,759	\$ 2,921,838	\$ 2,933,393	\$ 2,722,731	\$ 2,737,681
<i>Debt Coverage Ratio</i>	1.44	1.51	1.38	1.36	1.31	1.32	1.28	1.29
<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%
Transfer to M&R / Capital Projects Funds	(9,172,467)	(15,771)	(6,196,555)	(8,996,555)	(2,852,445)	(5,300,000)	(500,000)	(1,080,000)
Transfer Back (Canceled/Completed Projects)	3,953,090	2,021,234	-	1,245,576	-	-	-	-
Interfund Loan (Housing)	(3,878,537)	3,878,537	-	-	-	-	-	-
Total Change in Net Assets	\$ (5,539,317)	\$ 9,901,015	\$ (2,908,567)	\$ (4,547,219)	\$ 69,393	\$ (2,366,607)	\$ 2,222,731	\$ 1,657,681
Operating Reserve	\$ 16,443,905	\$ 26,344,920	\$ 23,436,353	\$ 21,797,701	\$ 21,867,094	\$ 19,500,487	\$ 21,723,218	\$ 23,380,899
Minimum Reserve (1 year debt service, 25% next year operating, other commitments, next year M&R)				\$ 11,426,878	\$ 14,005,604	\$ 9,035,424	\$ 9,732,687	\$ 8,977,131
Projected Reserve Balance vs Minimum Reserve - meets minimum / (does not meet minimum)				\$ 10,370,823	\$ 7,861,490	\$ 10,465,063	\$ 11,990,531	\$ 14,403,768

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

Instructionally Related Activities Budget
Subsidy Allocation by College / Division
FY 2022/23

<u>Sources of Funds</u>	Proposed Budget
IRA Student Fee Revenues	2,242,783.98
2020/21 Excess Revenue	594,778.10
Summer 2021	3,484.63
Investment Income	40,000.00
Total - Sources of funds	2,881,046.71
<u>Uses of Funds</u>	
<u>Mandatory expenditures:</u>	
IRA programs established prior to 2005/06 IRA Referendum	
Athletic Subsidy Prior Year	508,059.85
Athletic Subsidy Inflationary Adjustment	12,853.91
University Interest Subsidies	355,249.21
University Interest Inflationary Adjustment	8,987.80
College based IRA Program Subsidies	371,229.74
College based IRA Program Inflationary Adjustment	9,392.11
IRA programs recategorized	
Rose Float	138,978.46
Rose Float Inflationary Adjustment	3,516.15
Other mandatory expenditures	
Administrative Allowance Recovery	100,000.00
Contingency	15,000.00
<i>Sub-total - Mandatory expenditures</i>	<u>1,523,267.24</u>
Funds available for distribution	1,357,779.46
<u>Supplemental funding allocated by headcount [1]</u>	
CAGR 18.5%	188,142.82
CAED 9.1%	93,098.26
OCOB 14.0%	142,590.01
ENGR 28.2%	287,636.08
CLA 16.1%	163,906.69
CSM 14.0%	142,960.74
<i>Sub-total - Supplemental funding</i>	<u>1,018,334.60</u>
Funding surplus/(deficit)	339,444.87
Allocated to Student Affairs prior year	106,896.03
Student Affairs Inflationary Adjustment	2,704.47
Unallocated revenue [2]	229,844.37
Allocated to Student Affairs (One Time)	56,065.00
Allocated to University Interest (One Time)	148,779.37
Remaining funds for University Interest Reserves [2]	25,000.00

[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.

* Template structured to conform to 2005/06 IRA Referendum



ASSOCIATED STUDENTS, INC.

Financial Pro-Forma
Four Year Summary
2022-23 Fiscal Year

Fund	Description	Actual FY 2019-20	Actual FY 2020-21	Budget FY 2021-22	Budget FY 2022-23
12010(a)	Student Fees - General	\$ 2,895,393	\$ 2,703,466	\$ 2,944,649	\$ 3,018,258
12010(b)	Student Fees - Athletic Scholarships	3,322,832	3,110,910	3,385,230	3,468,549
12010(c)	Student Fees - Children's Center	961,282	894,744	973,494	998,447
12010(d)	Student Fees - SCS	104,747	97,926	105,343	108,391
	Total Student Fee Revenue	\$ 7,284,254	\$ 6,807,046	\$ 7,408,716	\$ 7,593,645
12010(e)	Expense-Athletic Scholarships	3,322,832	\$ 3,110,910	\$ 3,385,230	\$ 3,468,549
10000	ASI APBO*	657,288	340,408	374,449	366,947
12100	ASI Administration	888,488	983,277	997,448	1,131,620
12300	Children's Center	928,080	753,405	909,665	802,893
14350	ASI Programs	896,792	988,711	1,067,559	1,131,066
15300	College of Agriculture Council	575	1,058	1,072	1,073
15320	College of Architecture Council	-	713	719	720
15340	College of Business Council	364	876	885	886
15360	College of Liberal Arts Council	-	946	957	959
15380	College of Engineering Council	-	1,360	1,380	1,382
15420	College of Science and Math Council	68	882	891	893
15800	Student Community Services	104,747	97,926	105,343	108,391
16000	Student Government Administration	460,418	525,005	561,549	577,222
62200	ASI Plant Fund	1,044	1,569	1,569	1,044
	Total Net Expenditures	\$ 7,260,696	\$ 6,807,046	\$ 7,408,716	\$ 7,593,645
	Change in Net Assets	\$ 23,558	-	-	-
	Total Net Assets	\$ 3,621,870	\$ 5,028,185	\$ 5,028,185	\$ 5,028,185

Signature:


Suha Hussaini (Jan 3, 2022 16:09 PDT)

suhussai@calpoly.edu

suhussai@calpoly.edu

Signature:



Email:

mcrawf02@calpoly.edu

CONSOLIDATED OPERATING BUDGET

For the period ending June 30, 2023

(in thousands)

	ACTUAL FISCAL YEAR 2020-21 RESULTS			PROJECTED FISCAL YEAR 2021-22 RESULTS			BUDGETED FISCAL YEAR 2022-23 RESULTS			PROJ 22 vs BUD 23 VARIANCE	
	Core Operations	University Programs	Corporation Total	Core Operations	University Programs	Corporation Total	Core Operations	University Programs	Corporation Total	\$	%
Revenues											
Sales	17,212	5,574	22,786	32,104	5,925	38,029	37,671	6,749	44,420	6,391	17%
Assessments	3,403	-	3,403	3,819	-	3,819	3,887	-	3,887	68	2%
Fees for Service	628	226	854	758	198	956	747	198	945	(11)	-1%
Rental Income	417	533	950	399	501	900	415	602	1,017	117	13%
Gifts	-	272	272	-	308	308	-	402	402	94	31%
Other Revenues	2,658	1,555	4,213	4,221	2,358	6,579	3,868	2,276	6,144	(435)	-7%
Total Revenues	24,318	8,160	32,478	41,301	9,290	50,591	46,588	10,227	56,815	6,224	12%
Expenses											
Cost of Sales	6,076	1,442	7,518	11,523	1,418	12,941	12,989	1,423	14,412	(1,471)	-11%
Payroll Expenses	12,714	2,764	15,478	15,568	3,157	18,725	17,838	3,546	21,384	(2,659)	-14%
Operating Expenses	10,544	5,759	16,303	12,904	6,466	19,370	13,547	6,507	20,054	(684)	-4%
Total Expenses	29,334	9,965	39,299	39,995	11,041	51,036	44,374	11,476	55,850	(4,814)	-9%
Net Operating Income (Loss)	(5,016)	(1,805)	(6,821)	1,306	(1,751)	(445)	2,214	(1,249)	965	1,410	317%
Other Income (Expense)											
Transfers (To) / From **	(198)	147	(51)	(596)	1,437	841	(620)	1,664	1,044	203	24%
University Services	(496)	-	(496)	(500)	-	(500)	(1,125)	-	(1,125)	(625)	-125%
Investment Income *	1,478	-	1,478	1,530	-	1,530	1,460	-	1,460	(70)	-5%
Interest Expense	(998)	(87)	(1,085)	(1,342)	(83)	(1,425)	(1,365)	(78)	(1,443)	(18)	-1%
Other Income (Expense)	19	(61)	(42)	511	292	803	545	230	775	(28)	-3%
Total Other Income (Expense)	(195)	(1)	(196)	(397)	1,646	1,249	(1,105)	1,816	711	(538)	-43%
Net to (from) Reserves	(5,211)	(1,806)	(7,017)	909	(105)	804	1,109	567	1,676	872	-108%

* 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.



MEMORANDUM

7/15/2022

TO: Jeffrey D. Armstrong
President

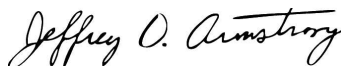
FROM: Cynthia Vizcaíno Villa ^{CV}
Senior Vice President for Administration & Finance

COPIES: C. Miller
A. Kraetsch
D. Valadez
T. Farrell
C. VanDorn
R. Gruss

SUBJECT: Recommendation on Approval of Performing Arts Center
FY 2022/23 Operating Budget

At the June 23, 2022 meeting of the Central Coast Performing Arts Center Commission, the Commission approved the attached Performing Arts Center FY2022/23 Operating Budget. Per the terms of the PAC operating agreement, the Central Coast Performing Arts Commission provides a proposed budget which must be submitted to and approved by the University President. I concur with the proposed budget and recommend your approval.

Approved:



Jeffrey D. Armstrong
President

07/20/2022

Date

Attachment

Performing Arts Center
 Executive Summary - Sources and Uses
 2022/23 Operating Budget -- approved by CCPACC 6/23/22, recommended for approval by Cal Poly President

PAC Operating Budget -- 2021/22 approved and PYE, and Proposed 2022/23 -- recommended for President's approval by CCPACC, per 6/23/22 meeting

Executive Summary		Approved Budget 2021/22	2021/22 Projected Actuals as of 6/23/22	Proposed Budget 2022/23	
<i>see "21-22 Bdgt PYE 6 23 22" and "22-23 Operating bdtg-detail" tabs for line item detail</i>					
Sources					Proposed budget % of Ttl Sources
Operating revenues	\$ 1,731,050	\$ 1,316,561	\$ 1,449,084		40.3%
Partner contributions					
Cal Poly	\$ 1,273,405	\$ 1,273,405	1,337,075		37.2%
City SLO	\$ 318,351	\$ 318,351	334,269		9.3%
FPAC	\$ 318,351	\$ 318,351	334,269		9.3%
Subtotal Partner Contributions	\$ 1,910,107	\$ 1,910,107	2,005,612		
Transfer from Operating reserve-one-time costs, Mg. Dir x-fer/Mkting Consult.			74,400		2.1%
Transfer from Operating reserve-"excess" balance above target			\$ -	70,000	1.9%
Total - Sources	\$ 3,641,157	\$ 3,226,668	\$ 3,599,096		100%
Uses					Proposed budget % of Ttl Uses
Operating expenditures	\$ 3,243,834	\$ 2,788,619	\$ 3,207,221		89.5%
Transfer to Repair & Replacement reserve	\$ 375,000	\$ 375,000	375,000		10.5%
Total - Uses	\$ 3,618,834	\$ 3,163,619	\$ 3,582,221		100%
Operating Budget Surplus / (deficit)	\$ 22,323	\$ 63,049	\$ 16,875		

Partner Contrib.
 proposed % increase
5.00%
 proposed \$\$ increase
 \$ 95,505

Performing Arts Center
 Executive Summary - Sources and Uses
 Reserves
 2022/23 Operating Budget - approved by CCPACC 6/23/22

Performing Arts Center Operating Budget

Summary of Reserves Fund balances -- 2021/22 and 2022/23 fiscal years

as of:

6/23/2022

	Projected Yr End	Budget
	2021/22	2022/23
<u>Operating Reserve</u>		
Sources		
Beginning Balance (net from previous Fiscal Year)	\$ 684,558	\$ 747,607
Uses		
Transfer to 21/22 Operating Reserve-6/15/22 PYE surplus:	\$ 63,049	
Transfer (from) 22/23 Ops Rsrv-21/22 "overage"	\$ -	\$ (70,000)
Transfer (from) 22/23 Ops Rsrv-for one-time expenses		\$ (74,400)
Transfer to 22/23 Ops Rsrv-bdgted Yr End surplus	\$ -	\$ 16,875
Projected Ending Balance - Operating Reserve	\$ 747,607	\$ 620,084
Operating Reserves Target (20% of current year budgeted Operating exp.)	\$ 648,767	\$ 641,444
<i><--POLICY: 20% of current year budgeted Operating expense</i>		
Net reserves over/(under) Target	\$ 98,840	\$ (21,360)
PLUS, allocation from grant funds (SVOG & CA Venues): (20% of remaining grant funds (SVOG)**, less \$50K Co-pro risk mitigation fund)		\$ 87,597
Projected Ending Balance - Ops Rsrv, incl. grant funds:		\$ 707,681
<u>Repair & Replacement Reserve (MEMRRP)</u>		
Sources		
Beginning Balance (net from previous Fiscal Year)	\$ 1,212,345	\$ 1,382,925
Transfer In from Operations (at year end)	\$ 375,000	\$ 375,000
Other Transfers-FPAC Kitamura & Swanson pledges	\$ 20,000	
Uses		
Repair & replacement expenditures - FY 21/22 PYE	\$ (224,420)	
Repair & replacement budget - FY 22/23	\$ -	\$ (537,775)
Projected Ending Balance - R & R Reserve	\$ 1,382,925	\$ 1,220,150
PLUS, allocation from grant funds (SVOG & CA Venues): (80% of remaining grant funds (SVOG))**		\$ 550,386
Projected Ending Balance - R & R Rsrv, incl. grant funds:		\$ 1,770,536
<p>** available grant funds to distribute to Operating and MEMRRP reserve is net \$250K set-aside of total for "Managing Director Revenue Enhancement Initiatives Fund" for new Managing Director. Portion of grant funds allocated to Ops Reserve is after \$50K set-aside for new "Co-Promotion Risk Fund"</p> <p>Grant funds allocations noted above were recommended for approval at 6/16/22 Bdgt & Finance subcommittee meeting, and approved by the CCPACC at their 6/23/22 meeting</p>		

2021-22 PAC Operating Budget -- Projected Year End as of 6/23/22		SUMMARY-ALL ORG KEYS & SL001		
data source for the #'s on this tab is V:PAC/General/Admin/00 BUDGET/2021-22 Budget & Actuals/CFM working- projections/2021-22 PAC Budget vs Actuals May 2022 for 6 23 22 CCPACC mtn.xlsx		FY 2021/22 APPROVED Budget	PROJECTED Year End Actuals FY 2021/22 as of 6/23/22	\$ Variance to budget
1	OPERATIONS			
2	Operating Revenue			
3	Service charges	914,141	710,433	(203,708)
4	Gifts, Grants, Sponsorships	96,000	98,000	2,000
5	Ticket Sales	5,700	-	(5,700)
6	Other income	8,000	-	(8,000)
7	Rental income	90,527	55,120	(35,407)
8	Advertising income	-	-	0
9	Miscellaneous income	64,336	60,754	(3,582)
10	Ticketing surcharge	549,347	390,505	(158,842)
11	Other rental income	3,000	1,750	(1,250)
12	Total PAC Operating Revenue	1,731,050	1,316,561	(414,489)
13				
14	Operating Expenditures			
15	Salaries - Administration	292,113	238,963	(53,150)
16	Salaries - Maintenance	113,142	75,000	(38,142)
17	Benefits - Administration	160,220	121,857	(38,363)
18	Benefits - Maintenance	70,567	32,573	(37,994)
19	Salaries - Operations	1,127,164	967,580	(159,584)
20	Benefits - Operations	505,846	465,640	(40,206)
22	Supplies and services	171,570	111,635	(59,935)
23	Facilities Maintenance & Improvements	96,500	81,500	(15,000)
24	Marketing & communications	60,000	54,500	(5,500)
25	Marketing Initiative	-	-	0
26	Telephone & Postage	17,978	17,978	0
27	Bank Merchant Fees	87,346	62,346	(25,000)
28	Taxes & Fiscal Charges	120,800	182,300	61,500
29	Equipment	10,500	9,500	(1,000)
30	Insurance	34,000	36,658	2,658
31	Equipment Maintenance - MEMRP	53,500	53,500	0
32	Parking	90,988	65,988	(25,000)
33	Utilities	213,600	198,600	(15,000)
34	Recruitment & MD transition	-	-	0
35	Miscellaneous expenses	18,000	12,500	(5,500)
36	Total operating expenditures	3,243,834	2,788,619	(455,215)
37				
38	Net Operating Surplus / (Deficit)	(1,512,784)	(1,472,058)	40,726
39				
	Net from Operations	(1,512,784)	(1,472,058)	
	Partner contribution	1,910,107	1,910,107	
	Alocation to MEMRRP	(375,000)	(375,000)	
	Surplus/(deficit) from Operations:	22,323	63,049	40,726
	PLUS, Shuttered Venue Operator grant:		687,983	
	PLUS, CA Venues program grant:		250,000	
	2021/22 Projected Surplus/(deficit), INCLUDING NON-OPERATING/GRANT FUNDS:		1,001,032	

Signature: 
Cynthia Vizcaino Villa (Jul 15, 2022 18:50 PDT)

Email: cvilla@calpoly.edu