



CAL POLY



2023-2024

UNIVERSITY

Budget



Executive Summary

I am pleased to present the Cal Poly University Fiscal Year 2023-24 Budget Plan. This budget was prepared with a continued focus on maintaining core services, funding strategic initiatives such as Title IX compliance, and financially positioning the campus as we prepare to implement Year-Round Operations (YRO) beginning the summer of 2024.

Included in this budget are the operating costs for the Mustang Business Park (MBP) a new offsite building that was purchased by the Cal Poly Corporation and leased to the University. The MBP will provide the needed space to relocate staff from certain divisional areas who can do their work from this new location. This will allow for the repurposing of space in the campus core away from administrative uses and toward uses supporting student success, such as classrooms, labs, faculty and student-facing staff offices, and more.

This budget document does not include General Salary Increases (GSI) as collective bargaining negotiations were ongoing for certain groups and negotiated agreements were not ratified by the CSU Board of Trustees and respective bargaining units at the time of this report. Once all bargaining agreements have been ratified a budget amendment will be prepared to amend the FY 2023-24 budget.

General Operating Budget Overview

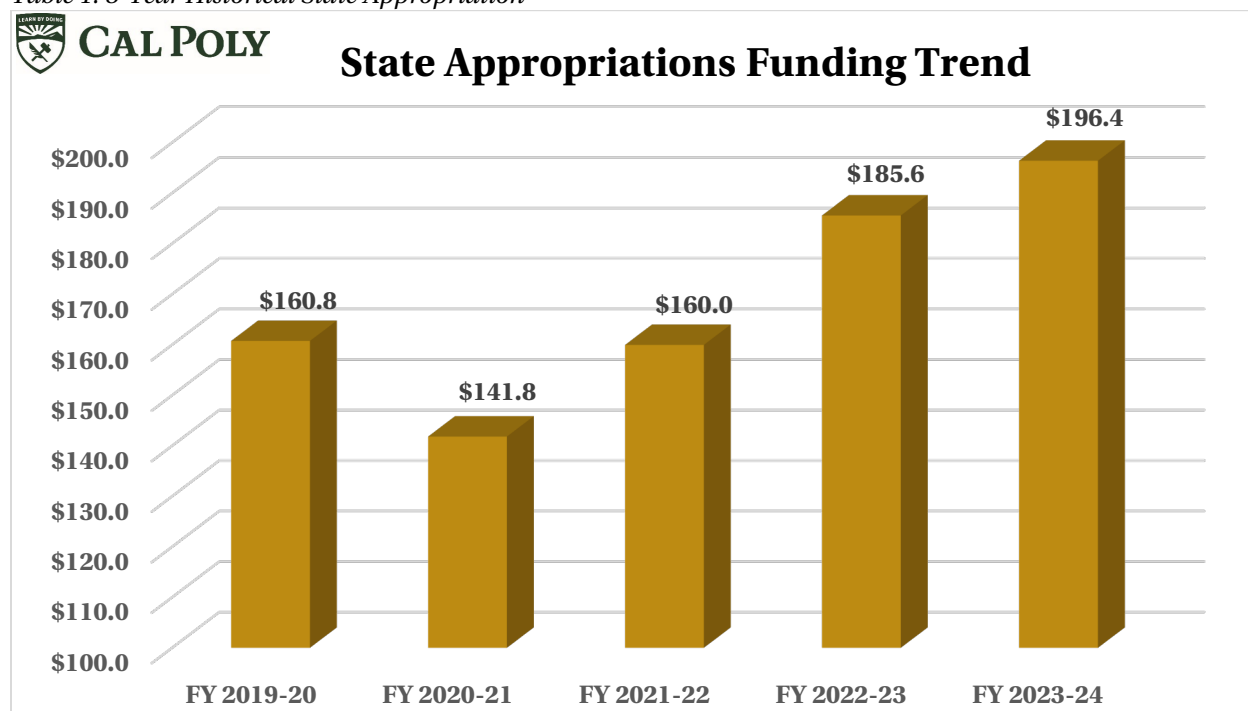
On June 27, 2023 Governor Newsom signed the 2023 Budget Act, a \$310.8 billion spending plan which included new investments in higher education. As part of this plan, the California State University (CSU) funding was increased by \$330.5 million in base General Fund appropriations. The budget includes \$227.3 million for ongoing operating costs, which is a five-percent base increase from the previous year's allocation. This increase reflects the Governor's continued support for the multi-year compact entered into with the CSU in the prior year 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

In addition, the budget included the financing of approximately \$1.2 billion in CSU issued bonds for various campus projects and student housing grants and an increase of \$99.7 million in ongoing debt service for those bonds. Lastly, included in the budget is an increase of \$3.5 million to fund basic needs, students with disabilities, student mental resources, Rapid Rehousing, and Corporation for Education Network Initiatives.

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.

The following chart reflects the annual state appropriations that Cal Poly has received over the last five years:

Table 1: 5-Year Historical State Appropriation



As part of the CSU 2023-24 budget allocation, Cal Poly received an increase of \$11.5 million in permanent state appropriation funding. This is made up of \$6.8 million for 2023-24 base allocations and an additional \$4.7 million as part of revisions to the 2022-23 budget allocation.

A majority of the funding that Cal Poly received is designated for a specific purpose such as health premium increases, financial aid, liability & property insurance premiums, etc. It provided little additional funding for ongoing mandatory cost increases and strategic initiatives.

In an effort to address this funding uncertainty and to fulfill the enrollment growth agreement with the Governor, Cal Poly will be embarking on the first phase of a new Year-Round Operation initiative aimed at increasing the university's overall enrollment through greater utilization of the summer term.

Beginning with students applying for 2024-25, new students can volunteer to start at Cal Poly in the summer of their first year. Year-Round Operation will help Cal Poly and the CSU meet enrollment growth requirements at a time when higher education is challenged by application and enrollment declines and some colleges and universities are consolidating or even closing campuses.

Increasing Year-Round Operation allows us to grow enrollment faster and at a lower capital cost than we could achieve any other way. That enrollment growth will in turn bring more

funding to the university and allow us to address infrastructure and salary needs while also addressing campus-specific and overall CSU enrollment goals.

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

Table 2: Budget Summary

FY 2023-24 Base Budget Incremental Allocation Summary (\$ millions)		
Allocation Type	CSU	Cal Poly
Health Premiums	\$50.5	\$2.9
Operation & Maintenance of New Facilities	6.0	-
2023-24 Enrollment Growth (net tuition growth)	28.2	1.7
Liability & Property Insurance Premiums	13.7	0.8
State University Grant (SUG)	-	1.4
Other Program Adjustments	232.1	-
2023-24 Base Allocations	\$330.5	\$6.8
2022-23 Student Basic Needs	-	0.1
2022-23 Graduation Initiative 2025	-	0.6
2022-23 Retirement Adjustment	68.5	4.0
2022-23 Base Budget Revisions	\$68.5	\$4.7
Total Base Allocations	\$399.0	\$11.5

Source-Coded Memo B 2023-02

The combination of lower than anticipated state funding and higher unfunded mandatory costs (i.e. utilities, benefits, compensation) resulted in a \$16.5 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.

Table 3: Cal Poly Budget Plan

Cal Poly General Fund Budget Plan FY 2023-24 (\$ millions)	
Sources:	Base Budget
State Budget Allocation	\$199.2
Tuition and Fees	264.5
Total Sources	\$463.7
Uses:	
General Campus Allocations	\$310.3
Campus Based Scholarships	39.8
Centrally Managed/Mandatory Costs	130.1
Total Uses	\$480.2
Net Budget Surplus/(Deficit)	(\$16.5)

Enterprise and Auxiliary Funds

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. With the return to a full year of in person learning and campus population, there was another substantial year of growth in both revenue and expenses. This along with the transition to Chartwells support for dining helped CPC operations end in a net positive contribution to reserves of \$869 thousand. This positive growth is anticipated to continue into 2023-24 with a net contribution to reserves budgeted at \$1.4 million. As mentioned previously, to assist the University with its enrollment growth strategy, CPC has purchased a new building located off campus (MBP) which will in turn be leased to the University. This building will provide the University with the vital space needed to allow for additional classrooms and faculty office space.

University Housing (UH) is budgeting to house approximately 8,600 residents for 2023-24. This budget reflects a 5-6% increase to the license rates for all on-campus residence hall and apartment spaces along with an \$1 million increase in the amount budgeted for housing grants to aid low income residents. Debt Service is increasing and will grow by \$1.8 million to start repaying back the Systemwide Revenue Bonds (SRB) for renovations and deferred maintenance funding for existing buildings. UH is projecting to end the year with a \$16 million surplus after transferring \$3 million to Facilities to begin the Housing Future Plan (a \$1.3 billion plan to build new and improve existing student residential housing) which is currently in process. This maintains the UH Reserve policy requirement of contributing at least 5% of student rental income into reserves.

University Parking is projecting a financially strong fiscal year for 2023-24, with a net contribution to reserves of \$321,000 across both fees and fines. An increase in on-campus events and continued 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. Additionally, from an expense perspective, \$350,000 in support of the City of San Luis Obispo bus contract was moved from the Parking to University Housing easing the pressure on the budget. Also of note, while running through Parking, the Mustang Shuttle continues to be financially supported by a combination of University, ASI, CPC, and Housing funds. While operating income is net positive, the contribution of reserves to capital and deferred maintenance projects of \$930,000 causes a net reduction to the reserve balance that will continue to be monitored.

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>.

As always, I would like to express my deep appreciation to those who worked together to complete the 2023-24 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 black 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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CAL POLY

University Budget Summary

	Fiscal Year 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Budget	Actual	Budget	%
Operating Budget Summary				
General Operating Fund	\$ 441,493,527	\$ 435,340,626	\$ 480,211,660	8.8%
Cost Recovery Funds	36,125,076	42,641,114	47,317,006	31.0%
Other Operating Funds	7,315,819	21,941,953	12,899,955	76.3%
Enterprise (Self-Support) Funds	115,295,779	119,902,055	130,057,685	12.8%
Other Selected Funds (IRA & Lottery)	4,754,046	7,765,882	2,289,950	(51.8%)
Total Operating Funds	604,984,247	627,591,629	672,776,256	11.2%
Other University Funding				
Capital Funds	151,245,713	75,172,789	92,582,733	(38.8%)
Auxiliary (External Enterprise) ¹	58,371,694	61,786,669	68,400,845	17.2%
Total Other University Funds	209,617,407	136,959,458	160,983,578	(23.2%)
Total Funds	\$ 814,601,655	\$ 764,551,087	\$ 833,759,834	2.4%

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



CAL POLY

General Operating



GENERAL OPERATING SUMMARY

Cal Poly's general operating sources increased by approximately \$32.6 million or 7.6% for Fiscal Year (FY) 2023-24. The majority of this increase was in the cohort-based fee increases for Cal Poly Opportunity Fee and College Based Fees (\$4.3 million and \$11.3 million respectively) and state appropriations in the amount of \$14.3 million.

On June 27, 2023, Governor Newsom signed the 2023 Budget Act, a \$310.8 billion spending plan that adheres to the multi-year compact included in the 2022 Budget Act including substantial and sustained funding increases for the CSU in exchange for clear commitments to expand student access, equity, and affordability. The FY 2023-24 base budget increase for the CSU was \$227.3 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 amended prior year structural deficit of \$7.9 million, resulted in a projected budget deficit in FY 2023-24 of \$16.5 million. Overall, this represents 3.6% of the university's operating budget. In order to solve 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 16,912 resident/3,539 non-resident full time equivalent students (FTES) to 17,485 resident/3,411 non-resident FTES.
- Additional funding allocated from the state included the following initiatives:
 - One-time enrollment funding - \$3.0 million
 - Health Insurance Premiums - \$2.9 million
 - State University Grant funding - \$1.4 million
 - Risk/Insurance \$.8 million
 - Graduation Initiative 2025 - \$.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 - \$11.3 million. Of the increase, \$9.8 million is due to the change in fee structure implemented in FY 2022-23 to better support students.
- Student Success Fee - \$1.1 million
- Cal Poly Plan - \$.3 million
- The Cal Poly Opportunity Fee (CPOF) is in its fifth year. The funding allocations are:
 - Financial Aid - \$11.5 million
 - Student support - \$5.8 million
 - Tenure track faculty support - \$5.8 million

Additionally, Cal Poly is scheduled to pay its annual assessment to the Chancellors Office based on prior year CPOF revenue. The original assessment structure was 5% for FY 2021-22, 10% in FY 2022-23, and 15% in FY 2023-24 and onward. In October 2022, the Chancellors Office reduced that assessment to 5% each year going forward, beginning with FY 2022-23. For FY 2023-24 that assessment is planned to be \$.9 million

- Summary schedules on specific fees can be found in the “Other Selected Funds and Budgets” section in this book.
- Campus Debt – the FY 2023-24 budget includes budget allocations for debt service and other future obligations:
 - Construction on the William and Linda Frost Center for Research and Innovation has been completed. This project was 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 2023-24, Cal Poly is obligated to make an 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 2022-23		Fiscal Year 2023-24	YoY Budget Change
	Base Budget	Actuals	Base Budget	%
Sources				
State General Fund Appropriation	\$ 184,867,000	\$ 188,866,000	\$ 199,192,000	7.7%
Category I Fees				
State University Fee (Tuition)	118,956,000	125,882,154	121,451,000	2.1%
Non-resident Tuition	41,231,000	40,610,447	39,069,000	(5.2%)
Application Fee	2,185,000	3,285,965	2,185,000	0.0%
Category II Fees				
Cal Poly Plan: Academic Fee Revenue	5,489,000	5,508,262	5,785,000	5.4%
Professional Grad Fee	170,000	188,820	170,000	0.0%
College Based Fee	25,146,000	26,059,501	36,473,000	45.0%
Health Services Fee	15,030,000	15,186,633	16,017,000	6.6%
Student Success Fee	20,084,000	20,154,274	21,179,000	5.5%
Cal Poly Opportunity Fee	17,729,000	17,502,436	22,011,000	24.2%
Other Campus Receipts and Sources				
Other Campus Receipts and Sources ¹	168,000	4,428,570	168,000	0.0%
Total Sources	\$ 431,055,000	\$ 447,673,062	\$ 463,700,000	7.6%

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

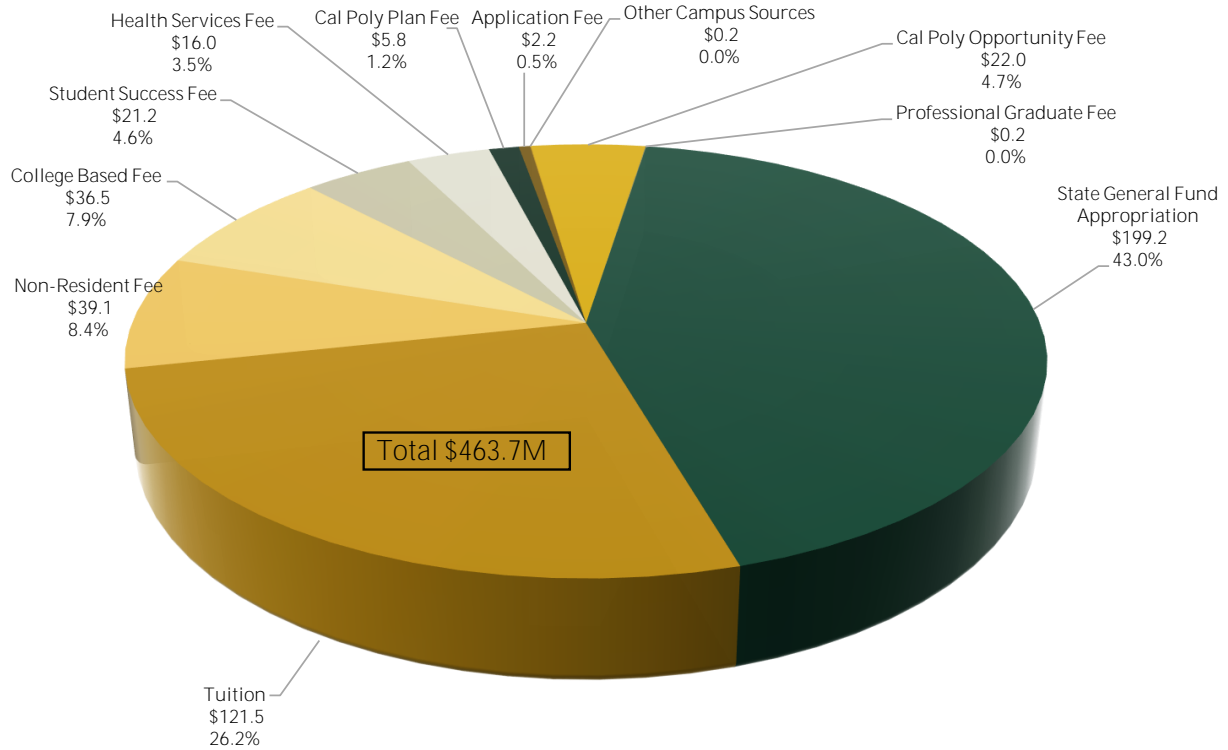
	Fiscal Year 2022-23		Fiscal Year 2023-24	YoY Budget Change
	Base Budget	Actuals	Base Budget	%
Uses				
Salaries				
Academic	\$ 109,433,774	\$ 110,164,623	\$ 115,712,921	5.7%
Management & Supervisory	41,208,394	40,433,474	43,468,059	5.5%
Support Staff	65,659,714	59,094,558	68,359,453	4.1%
Other Salary & Wages ¹	1,195,130	5,971,713	1,457,486	22.0%
Student Assistant	6,501,754	6,522,823	5,908,987	(9.1%)
Total Salaries	223,998,766	222,187,191	234,906,906	4.9%
Benefits				
Benefits	121,377,477	114,632,646	126,712,814	4.4%
Total Benefits	121,377,477	114,632,646	126,712,814	4.4%
Operating Expenses				
Utilities	10,222,138	9,074,743	11,367,740	11.2%
Travel	1,046,248	1,671,129	1,057,727	1.1%
Contractual Services	2,720,406	4,600,358	5,241,497	92.7%
Services from Other Funds/Agencies	1,384,501	3,918,658	1,195,912	(13.6%)
Supplies & Services	15,373,167	12,499,854	14,895,553	(3.1%)
IT Hardware/Software/Licenses	5,432,394	5,288,987	3,300,159	(39.3%)
Insurance	6,920,542	6,609,457	6,976,574	0.8%
Other	15,630,727	9,513,357	28,797,211	84.2%
Financial Aid	30,282,161	31,410,851	40,159,568	32.6%
Transfers Out	2,125,000	12,458,764	2,125,000	0.0%
Debt Service	4,980,000	1,474,632	3,475,000	(30.2%)
Total Operating Expenses	96,117,284	98,520,788	118,591,940	23.4%
Total Uses	\$ 441,493,527	\$ 435,340,626	\$ 480,211,660	8.8%
Surplus/(Deficit) ²	\$ (10,438,527)	\$ 12,332,437	\$ (16,511,660)	58.2%

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

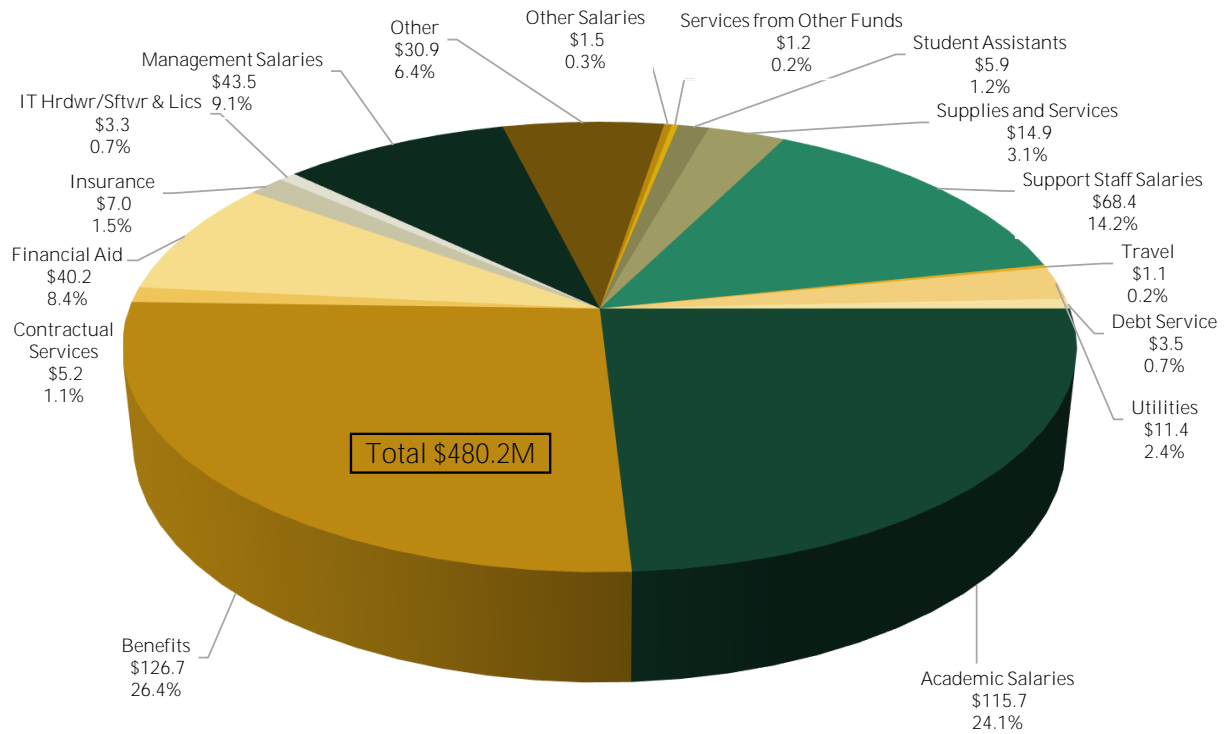
² Budget plan includes the use of reserves to cover deficit balances in the current year

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 2022-23	FY 2023-24	YoY Change Inc/(Dec)	%
Sources				
State General Fund Appropriation	\$ 184,867,000	\$ 199,192,000	\$ 14,325,000	7.7%
Subtotal	184,867,000	199,192,000	14,325,000	7.7%
Category I Fees				
State University Fee (Tuition)	118,956,000	121,451,000	2,495,000	2.1%
Non-resident Tuition	41,231,000	39,069,000	(2,162,000)	(5.2%)
Application Fee	2,185,000	2,185,000	-	0.0%
Category II Fees				
Cal Poly Plan Fee Revenue	5,489,000	5,785,000	296,000	5.4%
Professional Grad Fee	170,000	170,000	-	0.0%
College Based Fee	25,146,000	36,473,000	11,327,000	45.0%
Health Services Fee	15,030,000	16,017,000	987,000	6.6%
Student Success Fee	20,084,000	21,179,000	1,095,000	5.5%
Cal Poly Opportunity Fee	17,729,000	22,011,000	4,282,000	24.2%
Other Campus Receipts and Sources				
Other Campus Receipts and Sources	168,000	168,000	-	0.0%
Subtotal	246,188,000	264,508,000	18,320,000	7.4%
Total Sources	\$ 431,055,000	\$ 463,700,000	\$ 32,645,000	7.6%
Chancellor's Office Target for Students				
Resident FTES ¹	17,975	18,175	200	1.1%
Non-Resident FTES	N/A	N/A	N/A	N/A
Base Budget Assumptions				
Resident FTES	16,912	17,485	573	3.4%
Non-Resident FTES	3,539	3,411	(128)	(3.6%)

¹ FTES = Full Time Equivalent Students



General Operating Fund
Change in Base Allocation by Division

	FY 2022-23	FY 2023-24	YoY Change Inc/(Dec)	%
Allocations				
<u>Academic Affairs</u>				
Instruction:				
Agriculture, Food & Environmental Sciences	\$ 29,730,705	\$ 30,904,640	\$ 1,173,935	3.9%
Architecture & Environmental Design	17,870,294	18,405,743	535,449	3.0%
Orfalea College of Business	19,804,676	20,848,949	1,044,272	5.3%
Liberal Arts	47,293,583	50,041,577	2,747,994	5.8%
Engineering	44,427,544	47,260,258	2,832,715	6.4%
Science & Math	50,107,301	51,667,854	1,560,553	3.1%
Total Instruction	209,234,103	219,129,021	9,894,918	4.7%
Academic Support Services:				
Academic Programs and Planning	8,787,848	9,443,780	655,933	7.5%
Academic Senate	139,740	140,205	465	0.3%
Library	7,436,693	7,566,071	129,378	1.7%
Graduate Education	744,416	756,337	11,921	1.6%
Total Academic Support Services	17,108,697	17,906,393	797,697	4.7%
Academic Affairs Administration:				
Academic Affairs Provost	2,093,223	2,512,594	419,371	20.0%
Academic Affairs Division	7,411,225	9,899,700	2,488,475	33.6%
Academic Affairs - Cal Poly Plan ¹	692,000	-	(692,000)	(100.0%)
Academic Affairs - College Based Fees ¹	1,440,000	2,435,724	995,724	69.1%
Total Academic Affairs Administration	11,636,447	14,848,017	3,211,570	27.6%
Total Academic Affairs	\$ 237,979,247	\$ 251,883,431	\$ 13,904,184	5.8%

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 2022-23	FY 2023-24	YoY Change Inc/(Dec)	%
Administration & Finance:				
Administration and Finance	\$ 1,106,027	\$ 1,405,580	\$ 299,553	27.1%
Performing Arts Center	1,337,075	1,337,075	-	0.0%
University Budget & Fiscal Planning	873,853	846,262	(27,591)	(3.2%)
Fiscal Services	2,398,340	2,389,205	(9,135)	(0.4%)
Internal Audit	667,953	669,508	1,555	0.2%
Operational Business Support Services	436,316	549,942	113,626	26.0%
Facilities Management and Development	24,470,811	24,685,343	214,533	0.9%
Public Safety	4,938,580	4,767,425	(171,155)	(3.5%)
Strategic Business Services	2,421,902	2,433,099	11,197	0.5%
Business Transformation	34,000	34,000	-	0.0%
A&F Reserve	1,462,537	1,354,233	(108,305)	(7.4%)
Total Administration & Finance	\$ 40,147,394	\$ 40,471,672	\$ 324,277	0.8%
Student Affairs:				
Athletics-Intercollegiate	\$ 8,045,308	\$ 9,485,422	\$ 1,440,114	17.9%
Children's Center	62,967	62,967	-	0.0%
Rose Float	107,840	107,840	-	0.0%
Student Academic Services	272,091	40,419	(231,672)	(85.1%)
Disability Resource Center	1,741,143	1,755,255	14,111	0.8%
Career Services	1,620,814	1,603,544	(17,270)	(1.1%)
Dean of Students	1,323,002	1,682,460	359,457	27.2%
Campus Health & Wellbeing	15,266,691	16,354,549	1,087,858	7.1%
Student Affairs Division Operations	633,696	574,754	(58,941)	(9.3%)
Student Affairs Equity & Transition	2,422,250	2,543,822	121,572	5.0%
Student Affairs Diversity & Inclusion	1,813,337	1,840,369	27,032	1.5%
Student Affairs-Admin	823,417	834,853	11,436	1.4%
Student Affairs Leadership & Service	672,150	803,196	131,046	19.5%
Student Affairs Assessment & Research	192,518	244,217	51,699	26.9%
Student Affairs Technology	741,317	878,010	136,692	18.4%
Student Affairs-Reserve	636,408	24,435	(611,973)	(96.2%)
Total Student Affairs	\$ 36,374,950	\$ 38,836,111	\$ 2,461,161	6.8%



General Operating Fund Change in Base Allocation by Division

	FY 2022-23	FY 2023-24	YoY Change Inc/(Dec)	%
Information Technology Services:				
Information Technology Services	\$ 25,277,906	\$ 26,294,106	\$ 1,016,201	4.0%
Human Resources Business Partner Services	78,202	84,119	5,917	7.6%
Portfolio Management	96,429	197,571	101,142	104.9%
Finance	29,083	31,799	2,716	9.3%
Cloud Outreach	12,923	(54,463)	(67,385)	(521.5%)
Information Security Office	70,228	80,469	10,242	14.6%
Assistant Vice President	17,593	151,652	134,059	762.0%
Infrastructure & Platform	1,434,716	1,599,261	164,545	11.5%
Application Data & Integration	1,296,787	1,594,026	297,239	22.9%
Client Services	1,756,694	1,947,186	190,493	10.8%
Total Information Technology Services	\$ 30,070,560	\$ 31,925,728	\$ 1,855,169	6.2%
Strategic Enrollment Management :				
Strategic Enrollment Management	\$ 734,855	\$ 737,525	\$ 2,669	0.4%
Office of the Registrar	4,570,540	4,643,555	73,014	1.6%
Institutional Research	758,452	786,627	28,175	3.7%
Financial Aid	2,236,658	2,770,327	533,669	23.9%
Institutional Effectiveness	303,412	294,351	(9,061)	(3.0%)
Recruitment	1,726,968	1,776,417	49,449	2.9%
Document Imaging Process Center	582,920	571,697	(11,223)	(1.9%)
Admissions	2,978,719	3,004,178	25,459	0.9%
Total SEM	\$ 13,892,524	\$ 14,584,677	\$ 692,152	5.0%



General Operating Fund Change in Base Allocation by Division

	FY 2022-23	FY 2023-24	YoY Change Inc/(Dec)	%
University Personnel:				
University Personnel Administration	\$ 1,192,889	\$ 1,326,817	\$ 133,928	11.2%
Academic Personnel	977,987	777,736	(200,251)	(20.5%)
Human Resources	1,556,307	270,988	(1,285,319)	(82.6%)
Employee and Organizational Development	220,018	234,756	14,737	6.7%
Benefits and Employee Services	177,824	432,310	254,486	143.1%
Employee and Labor Relations	431,552	782,617	351,065	81.3%
Human Resources Information Systems	250,461	660,802	410,341	163.8%
Talent Acquisition	416,015	1,051,537	635,522	152.8%
Civil Rights and Compliance	1,192,494	1,298,948	106,454	8.9%
Total University Personnel	\$ 6,415,547	\$ 6,836,511	\$ 420,963	6.6%
University Support:				
University Ombudsman	\$ 129,461	\$ 133,683	\$ 4,223	3.3%
US-University Relations	646,479	989,891	343,412	53.1%
Campus Events	126,500	126,500	-	0.0%
Total University Support	\$ 902,440	\$ 1,250,075	\$ 347,634	38.5%
Other Divisions:				
University Development	\$ 5,543,324	\$ 5,649,025	\$ 105,701	1.9%
Inclusivity/Diversity Office	1,612,913	1,602,585	(10,328)	(0.6%)
Research	1,436,063	1,446,335	10,273	0.7%
University Communications & Marketing	3,627,295	4,045,982	418,687	11.5%
Total Other Divisions	\$ 12,219,595	\$ 12,743,927	\$ 524,333	4.3%
President's Office	\$ 2,021,741	\$ 1,987,387	\$ (34,354)	(1.7%)
Total President's Office	\$ 2,021,741	\$ 1,987,387	\$ (34,354)	(1.7%)

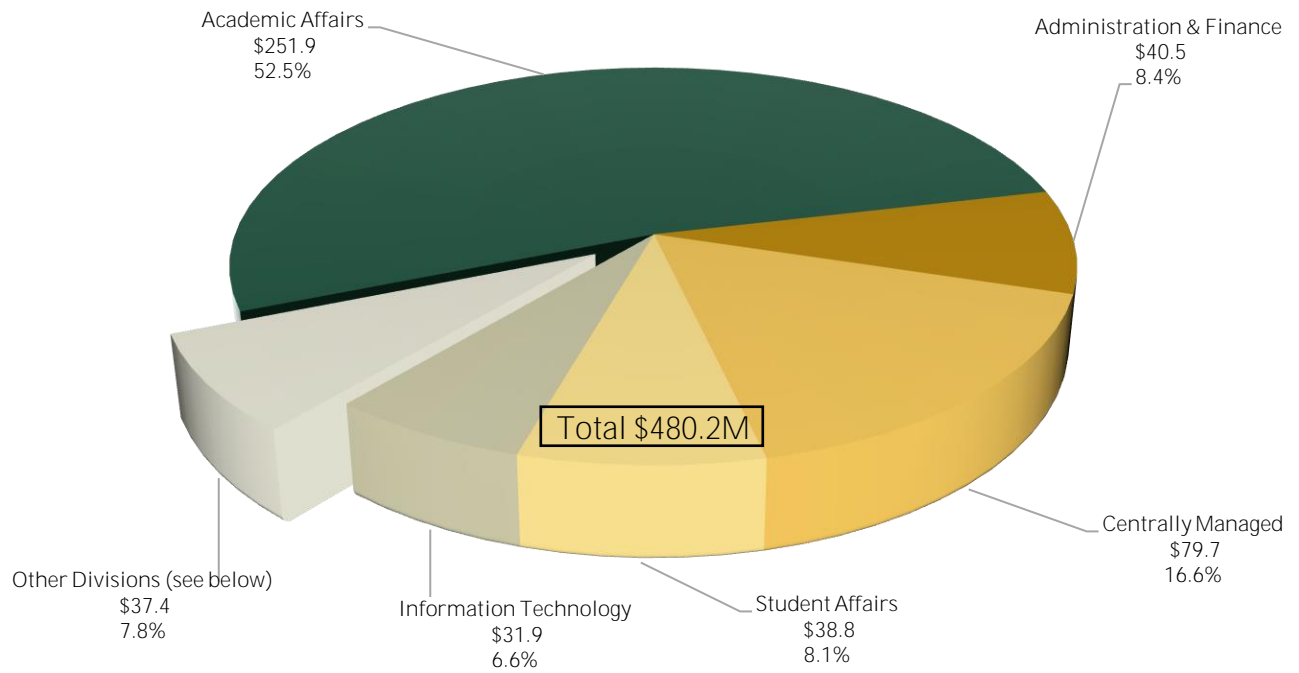


General Operating Fund Change in Base Allocation by Division

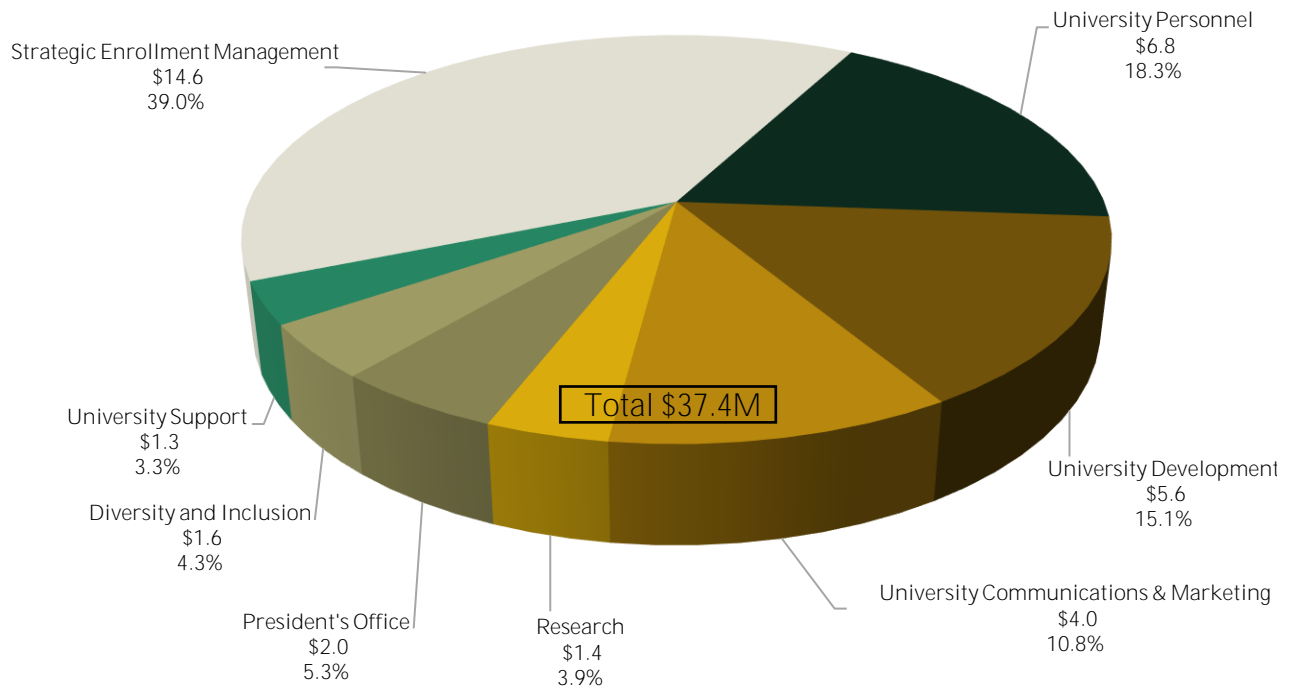
	FY 2022-23	FY 2023-24	YoY Change Inc/(Dec)	%
Centrally Managed:				
Student Success Fee Admin ¹	\$ -	\$ 1,095,000	1,095,000	100.0%
Financial Aid Grant Funds	29,921,143	39,805,833	9,884,690	33.0%
University Memberships	125,000	147,000	22,000	17.6%
Campus Special Projects	3,269,300	3,269,300	-	0.0%
Campus Utilities	10,852,657	12,023,972	1,171,315	10.8%
Risk Pool	6,615,302	7,957,302	1,342,000	20.3%
Fire Services	527,000	527,000	-	0.0%
Strategic Initiatives/Reserves	2,000,000	-	(2,000,000)	(100.0%)
Contractual Services	105,000	105,000	-	0.0%
Compensation	6,049,127	11,368,971	5,319,845	87.9%
Centralized Benefit Pool	(5,000,000)	(4,985,711)	14,289	(0.3%)
Debt Service	4,980,000	3,000,000	(1,980,000)	(39.8%)
Strategic Infrastructure Funding Plan	975,000	975,000	-	0.0%
Reserves - Capital/Economic Uncertainty	1,050,000	1,244,759	194,759	18.5%
Offsite Space	-	3,000,000	3,000,000	100.0%
Other Allocations	-	158,715	158,715	100.0%
Total Centrally Managed	\$ 61,469,529	\$ 79,692,141	\$ 15,063,898	24.5%
¹ Student Success Fee and Cal Poly Opportunity Fee Administration is a central holding area for unallocated amounts				
Total Allocations	\$ 441,493,527	\$ 480,211,660	\$ 35,559,419	8.1%
Net Base Operating Budget Surplus/(Deficit)	\$ (10,438,527)	\$ (16,511,660)	\$ (2,914,419)	27.9%

GENERAL OPERATING FUND BUDGET SUMMARY (\$ MILLIONS)

BUDGET ALLOCATION BY DIVISION



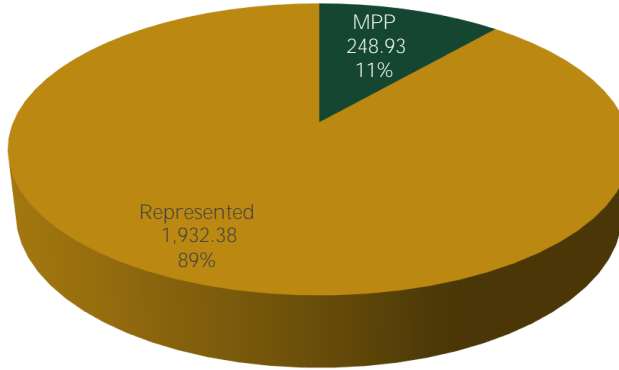
BUDGET ALLOCATION - OTHER DIVISIONS



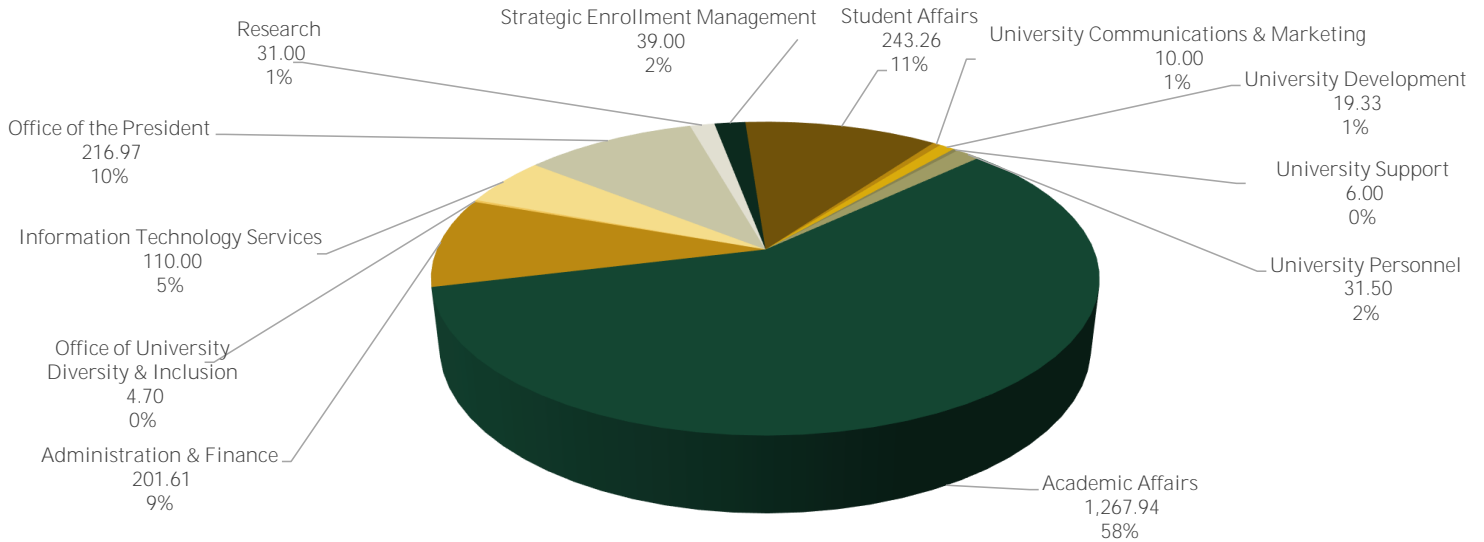
Summary
Active Budgeted Positions
General Operating and Fee Funds

Division	MPP FTE's	MPP Salary	Represented FTE's	Represented Salary	Total FTE's	Total Salary
Academic Affairs	75.04	\$ 10,913,825	1,192.90	\$ 112,254,526	1,267.94	\$ 123,168,351
Administration & Finance	41.81	5,488,671	159.80	14,723,982	201.61	20,212,653
Office of University Diversity & Inclusion	3.70	658,299	1.00	78,648	4.70	736,947
Information Technology Services	22.00	3,240,953	88.00	5,488,959	110.00	8,729,912
Office of the President	3.00	958,700	213.97	12,931,301	216.97	13,890,001
Research	4.00	709,732	27.00	1,991,380	31.00	2,701,112
Strategic Enrollment Management	22.00	2,540,714	17.00	1,064,058	39.00	3,604,773
Student Affairs	36.00	5,342,551	207.26	15,686,426	243.26	21,028,977
University Communications & Marketing	7.00	1,041,732	3.00	281,340	10.00	1,323,072
University Development	17.63	2,484,313	1.70	136,607	19.33	2,620,919
University Support	2.75	379,143	3.25	287,335	6.00	666,478
University Personnel	14.00	2,133,280	17.50	1,153,238	31.50	3,286,518
Total	248.93	\$ 35,891,912	1,932.38	\$ 166,077,801	2,181.30	\$ 201,969,713

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

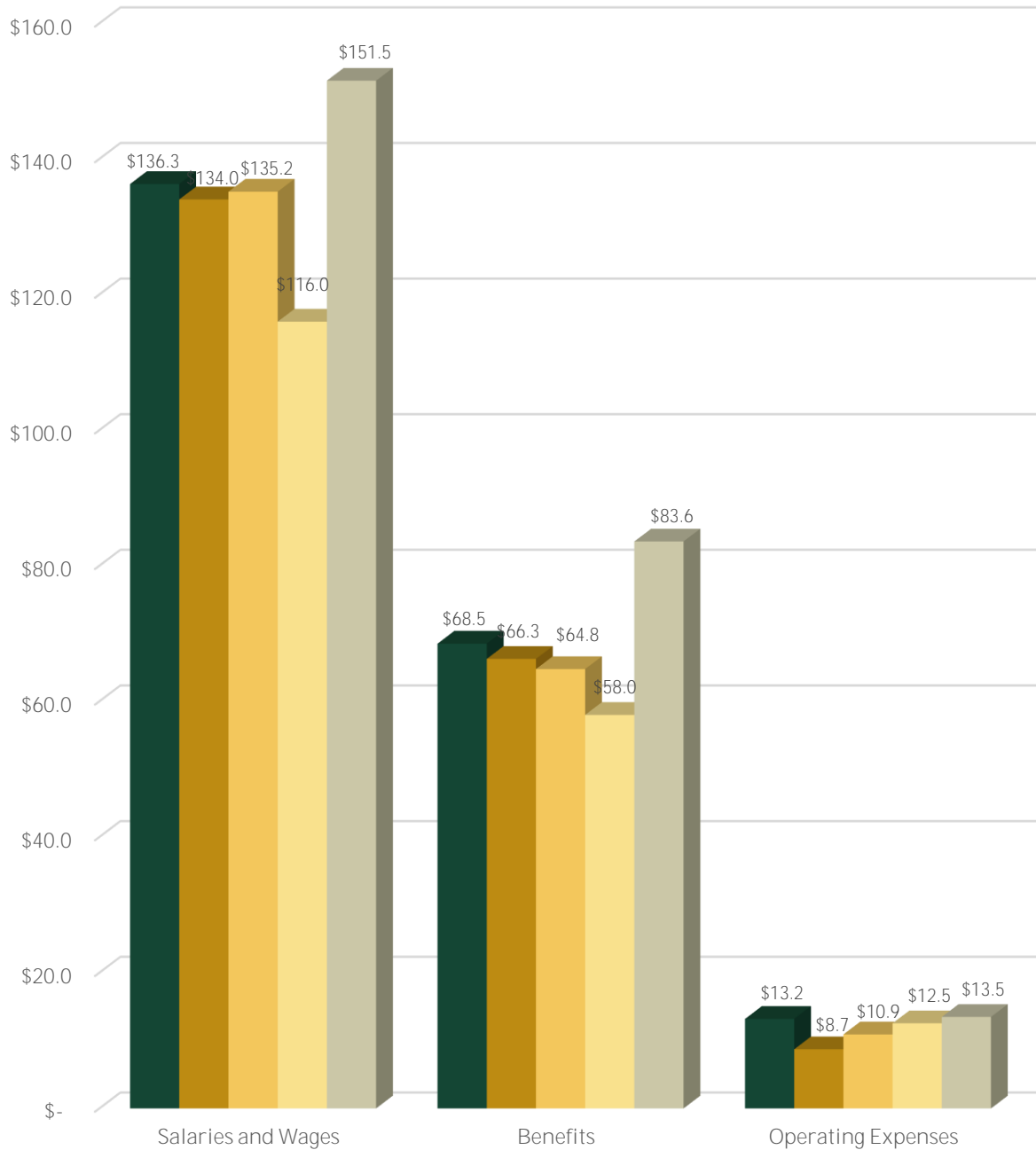
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
Academic Affairs:					
Sources:					
Base Allocation	\$ 179,110,457	\$ -	\$ 179,110,457	\$ 280,109	\$ 179,390,566
Permanent Transfers	72,772,974	-	72,772,974	-	72,772,974
One Time Transfers	-	1,451,993	1,451,993	-	1,451,993
Total Sources	\$ 251,883,431	\$ 1,451,993	\$ 253,335,425	\$ 280,109	\$ 253,615,534
Uses:					
Salaries					
Academic	\$ 109,249,085	\$ -	\$ 109,249,085	\$ -	\$ 109,249,085
Management & Supervisory	18,353,107	-	18,353,107	-	18,353,107
Support Staff	19,302,853	-	19,302,853	100,860	19,403,713
Other Salary & Wages	713,321	-	713,321	-	713,321
Student Assistant	3,918,294	-	3,918,294	-	3,918,294
Total Salaries	151,536,661	-	151,536,661	100,860	151,637,521
Benefits					
Benefits	83,580,007	-	83,580,007	60,328	83,640,335
Total Benefits	83,580,007	-	83,580,007	60,328	83,640,335
Operating Expenditures					
Travel	280,900	-	280,900	-	280,900
Contractual services	106,100	-	106,100	-	106,100
Services from Other Funds/Agencies	57,703	-	57,703	100,109	157,812
Supplies & Services	9,536,009	-	9,536,009	18,812	9,554,821
IT Hardware/Software/Licenses	494,920	-	494,920	-	494,920
Insurance	230	-	230	-	230
Other	2,719,445	-	2,719,445	-	2,719,445
Financial Aid	290,000	-	290,000	-	290,000
Total Operating Expenditures	13,485,307	-	13,485,307	118,921	13,604,228
Total Uses	\$ 248,601,975	\$ -	\$ 248,601,975	\$ 280,109	\$ 248,882,084
Surplus/(Deficit)	\$ 3,281,456	\$ 1,451,993	\$ 4,733,450	\$ -	\$ 4,733,450



Academic Affairs Trend By Account Category (\$ millions)

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 Base Budget





CAL POLY

Administration & Finance

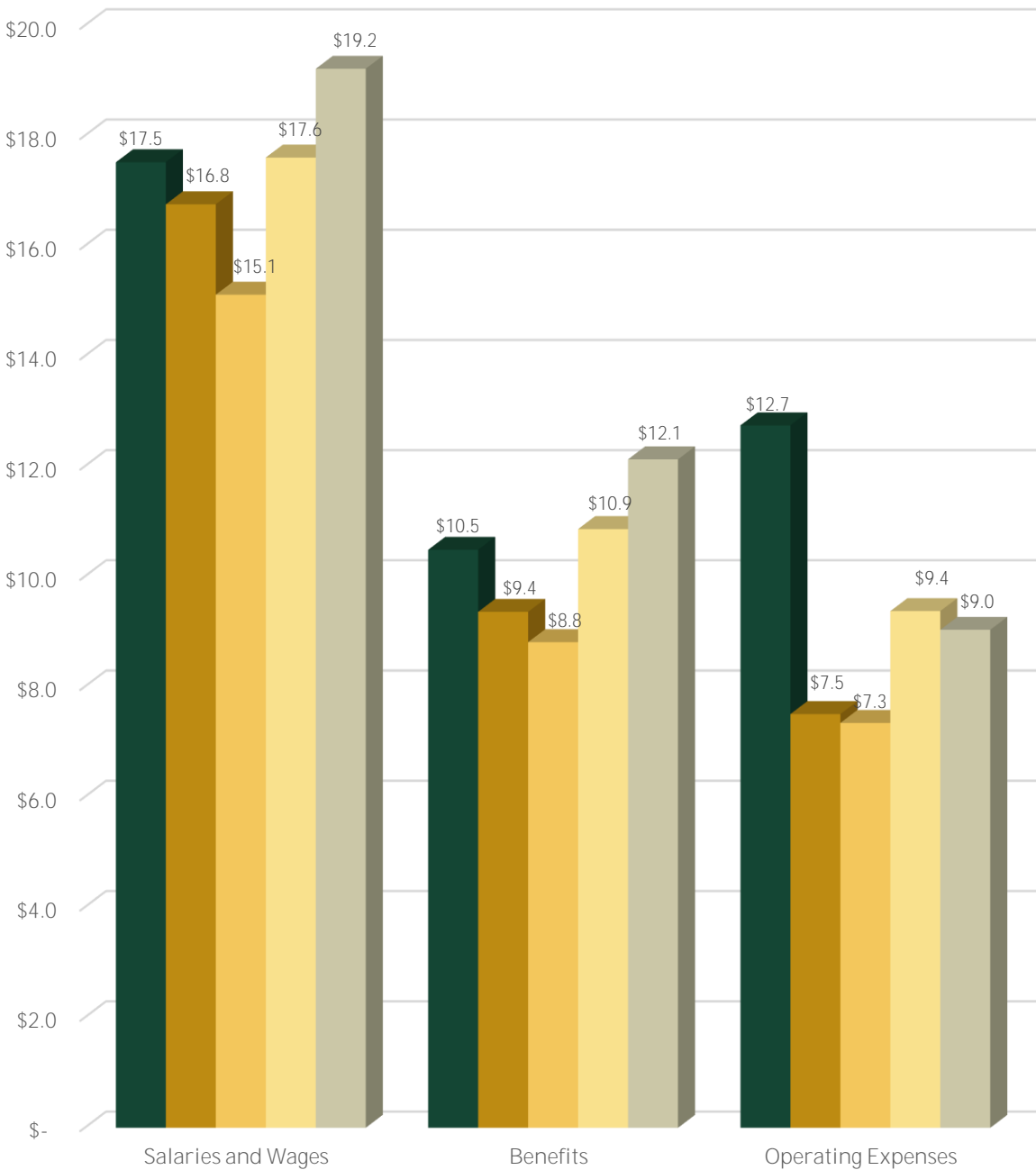
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
Administration & Finance					
Sources:					
Base Allocation	\$ 28,503,771	\$ -	\$ 28,503,771	\$ 29,387,489	\$ 57,891,260
Permanent Transfers	11,967,901	-	11,967,901	-	11,967,901
One Time Transfers	-	189,350	189,350	141,559	330,909
Total Sources	\$ 40,471,672	\$ 189,350	\$ 40,661,022	\$ 29,529,048	\$ 70,190,069
Uses:					
Salaries					
Management & Supervisory	\$ 5,519,080	\$ -	\$ 5,519,080	\$ 5,660,771	\$ 11,179,850
Support Staff	13,033,433	-	13,033,433	4,178,415	17,211,848
Other Salary & Wages	539,832	-	539,832	393,480	933,312
Student Assistant	122,650	-	122,650	226,490	349,140
Total Salaries	19,214,995	-	19,214,995	10,459,156	29,674,151
Benefits					
Benefits	12,125,715	-	12,125,715	5,895,243	18,020,959
Total Benefits	12,125,715	-	12,125,715	5,895,243	18,020,959
Operating Expenditures					
Utilities	236,077	-	236,077	-	236,077
Travel	158,650	-	158,650	56,500	215,150
Contractual services	1,287,605	-	1,287,605	3,620,368	4,907,972
Services from Other Funds/Agencies	826,510	-	826,510	3,435,586	4,262,096
Supplies & Services	2,012,039	-	2,012,039	2,560,774	4,572,814
IT Hardware/Software/Licenses	333,154	-	333,154	401,566	734,719
Insurance	52,786	-	52,786	7,100	59,886
Other	2,000,804	-	2,000,804	595,892	2,596,697
Transfers Out	2,125,000	-	2,125,000	-	2,125,000
Total Operating Expenditures	9,032,625	-	9,032,625	10,677,786	19,710,411
Total Uses	\$ 40,373,335	\$ -	\$ 40,373,335	\$ 27,032,185	\$ 67,405,520
Surplus/(Deficit)	\$ 98,337	\$ 189,350	\$ 287,687	\$ 2,496,863	\$ 2,784,550



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

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 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)



CAL POLY

Student Affairs

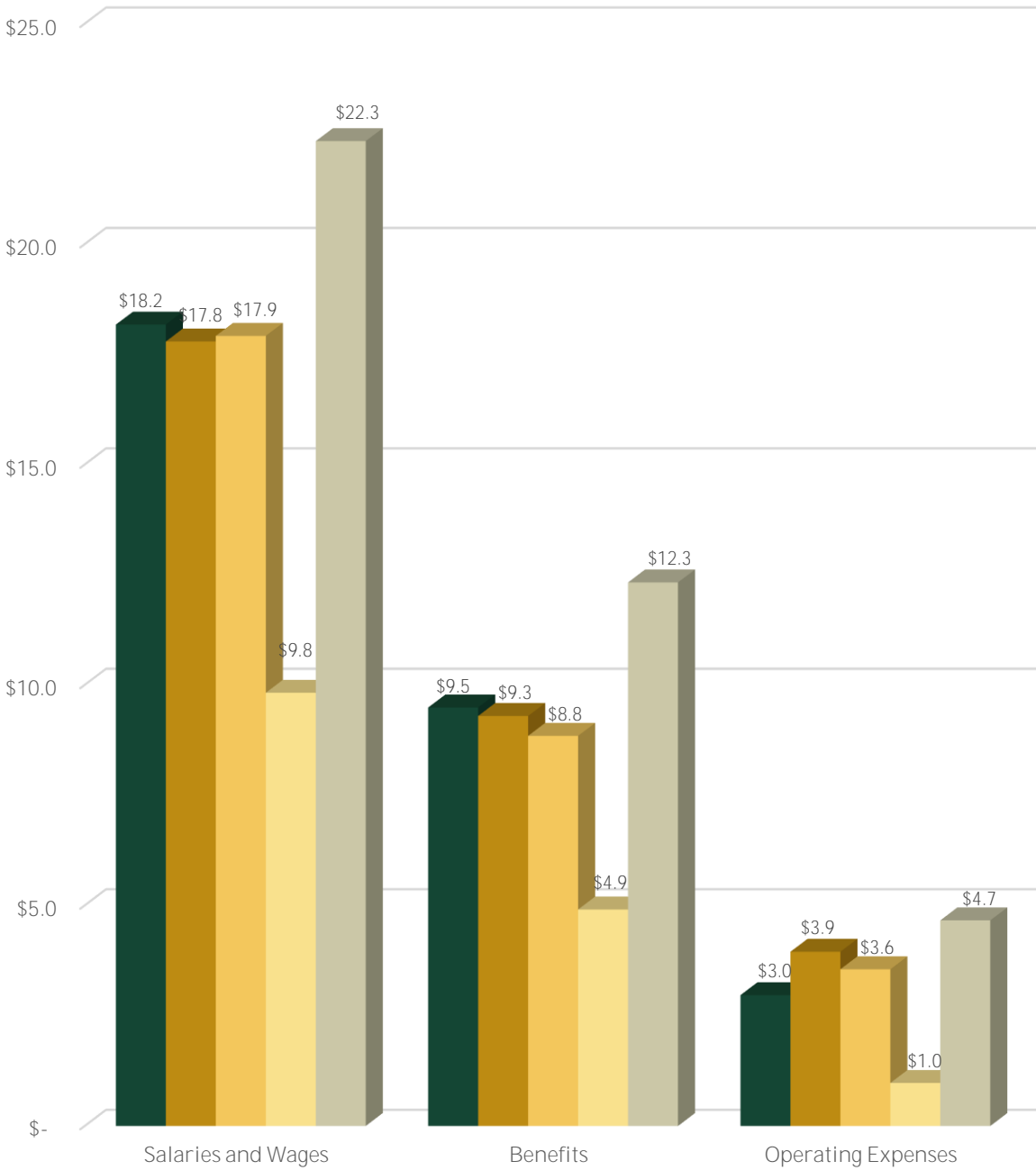
General Operating Fund and Cost Recovery Budget by Account Category FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
Student Affairs					
Sources:					
Base Allocation	\$ 31,003,591	\$ -	\$ 31,003,591	\$ 2,703,510	\$ 33,707,101
Permanent Transfers	7,832,520	-	7,832,520	-	7,832,520
One Time Transfers	-	5,641,355	5,641,355	703,437	6,344,793
Total Sources	\$ 38,836,111	\$ 5,641,355	\$ 44,477,466	\$ 3,406,947	\$ 47,884,413
Uses:					
Salaries					
Academic	\$ 5,679,733	\$ -	\$ 5,679,733	\$ -	\$ 5,679,733
Management & Supervisory	5,363,551	-	5,363,551	537,545	5,901,096
Support Staff	10,394,345	70,000	10,464,345	632,233	11,096,578
Student Assistant	887,669	-	887,669	190,971	1,078,640
Total Salaries	22,335,498	70,000	22,405,498	1,364,229	23,769,727
Benefits					
Benefits	12,324,989	27,755	12,352,744	689,066	13,041,810
Total Benefits	12,324,989	27,755	12,352,744	689,066	13,041,810
Operating Expenditures					
Travel	164,610	-	164,610	98,610	263,220
Contractual services	728,020	-	728,020	54,288	782,308
Services from Other Funds/Agencies	32,394	-	32,394	7,200	39,594
Supplies & Services	1,960,915	-	1,960,915	98,748	2,059,663
IT Hardware/Software/Licenses	224,034	57,650	281,684	147,891	429,575
Insurance	5,065	-	5,065	502	5,567
Other	1,482,039	3,137,500	4,619,539	884,897	5,504,436
Financial Aid	63,735	-	63,735	-	63,735
Total Operating Expenditures	4,660,812	3,195,150	7,855,962	1,292,137	9,148,099
Total Uses	\$ 39,321,299	\$ 3,292,905	\$ 42,614,204	\$ 3,345,432	\$ 45,959,636
Surplus/(Deficit)	\$ (485,188)	\$ 2,348,450	\$ 1,863,262	\$ 61,515	\$ 1,924,777



Student Affairs Trend By Account Category (\$ millions)

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 Base Budget





CAL POLY

University Development

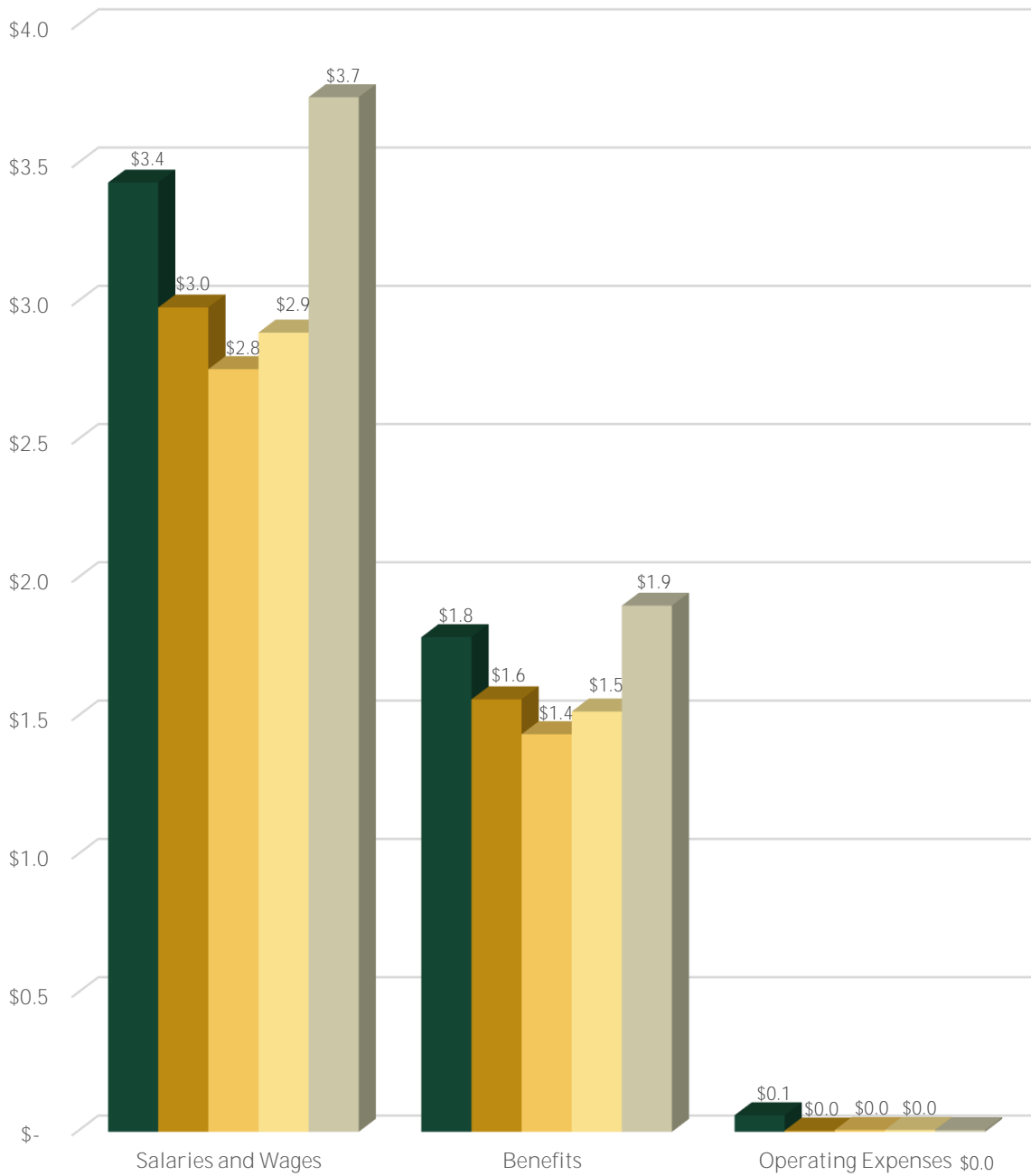
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
University Development					
Sources:					
Base Allocation	\$ 3,620,997	\$ -	\$ 3,620,997	\$ 6,247,357	\$ 9,868,354
Permanent Transfers	2,028,029	-	2,028,029	-	2,028,029
One Time Transfers	-	5,000	5,000	-	5,000
Total Sources	\$ 5,649,025	\$ 5,000	\$ 5,654,025	\$ 6,247,357	\$ 11,901,382
Uses:					
Salaries					
Management & Supervisory	\$ 2,516,265	\$ -	\$ 2,516,265	\$ 2,725,963	\$ 5,242,228
Support Staff	1,064,058	-	1,064,058	826,953	1,891,012
Student Assistant	160,600	-	160,600	160,000	320,600
Total Salaries	3,740,924	-	3,740,924	3,712,916	7,453,840
Benefits					
Benefits	1,901,909	-	1,901,909	2,113,475	4,015,384
Total Benefits	1,901,909	-	1,901,909	2,113,475	4,015,384
Operating Expenditures					
Travel	-	-	-	321,800	321,800
Contractual services	-	-	-	3,300	3,300
Services from Other Funds/Agencies	-	-	-	89,350	89,350
Supplies & Services	-	-	-	1,243,440	1,243,440
IT Hardware/Software/Licenses	-	-	-	342,860	342,860
Insurance	-	-	-	34,425	34,425
Other	6,193	5,000	11,193	334,608	345,801
Total Operating Expenditures	6,193	5,000	11,193	2,369,783	2,380,976
Total Uses	\$ 5,649,025	\$ 5,000	\$ 5,654,025	\$ 8,196,175	\$ 13,850,200
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ (1,948,818)	\$ (1,948,818)



University Development Trend By Account Category (\$ millions)

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 Base Budget





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Diversity & Inclusion

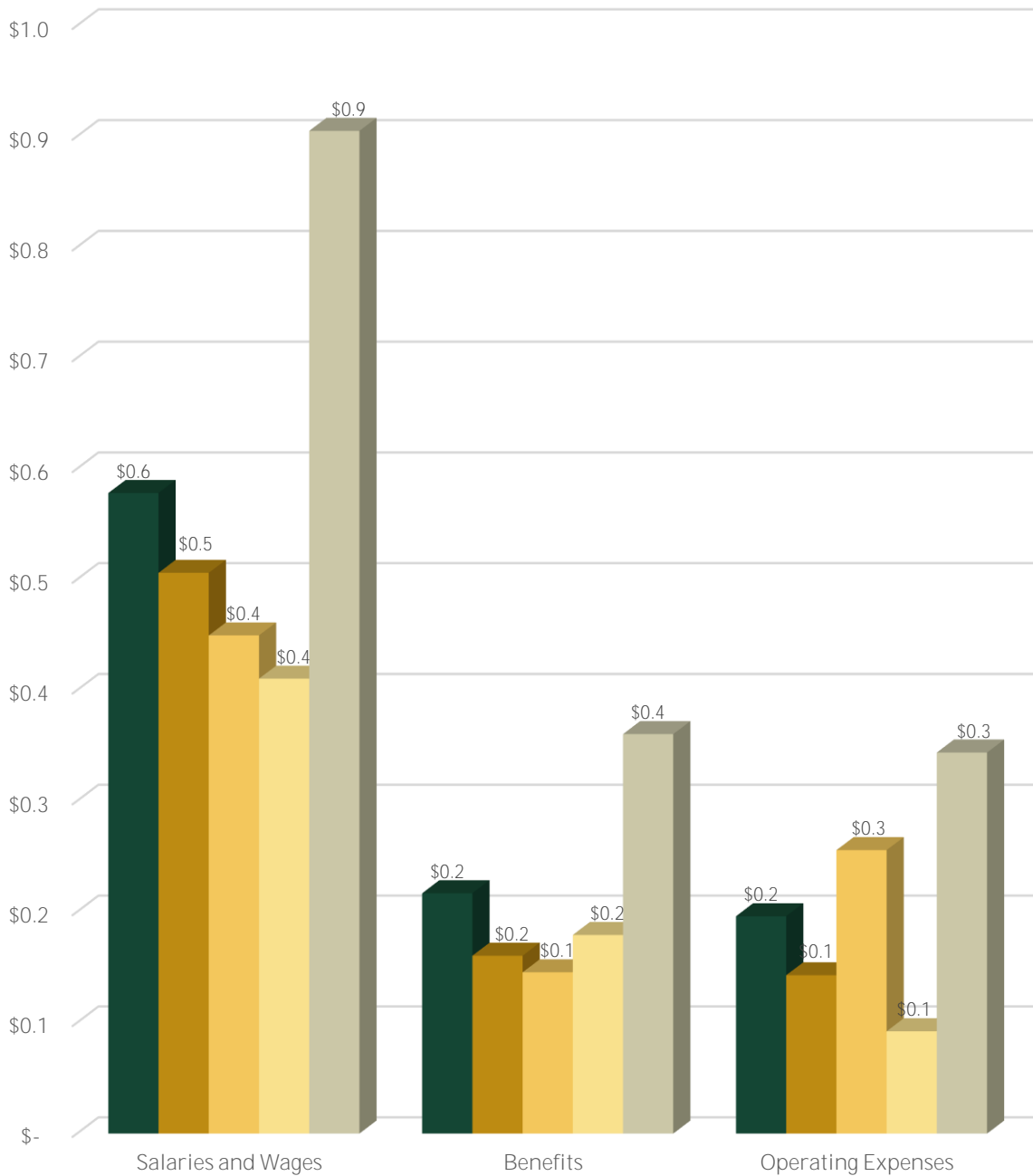
General Operating Fund and Cost Recovery Budget by Account Category FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
Diversity & Inclusion					
Sources:					
Base Allocation	\$ 1,360,398	\$ -	\$ 1,360,398	\$ -	\$ 1,360,398
Permanent Transfers	242,187	-	242,187	-	242,187
One Time Transfers	-	6,500	6,500	-	6,500
Total Sources	\$ 1,602,585	\$ 6,500	\$ 1,609,085	\$ -	\$ 1,609,085
Uses:					
Salaries					
Management & Supervisory	\$ 658,299	\$ -	\$ 658,299	\$ -	\$ 658,299
Support Staff	78,648	-	78,648	-	78,648
Other Salary & Wages	138,000	-	138,000	-	138,000
Student Assistant	30,000	-	30,000	-	30,000
Total Salaries	904,947	-	904,947	-	904,947
Benefits					
Benefits	360,375	-	360,375	-	360,375
Total Benefits	360,375	-	360,375	-	360,375
Operating Expenditures					
Travel	39,556	-	39,556	-	39,556
Contractual services	4,500	-	4,500	-	4,500
Services from Other Funds/Agencies	3,500	-	3,500	-	3,500
Supplies & Services	283,232	-	283,232	-	283,232
IT Hardware/Software/Licenses	2,500	-	2,500	-	2,500
Other	10,450	-	10,450	-	10,450
Total Operating Expenditures	343,738	-	343,738	-	343,738
Total Uses	\$ 1,609,060	\$ -	\$ 1,609,060	\$ -	\$ 1,609,060
Surplus/(Deficit)	\$ (6,475)	\$ 6,500	\$ 25	\$ -	\$ 25



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

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 Base Budget





CAL POLY

Information Technology Services

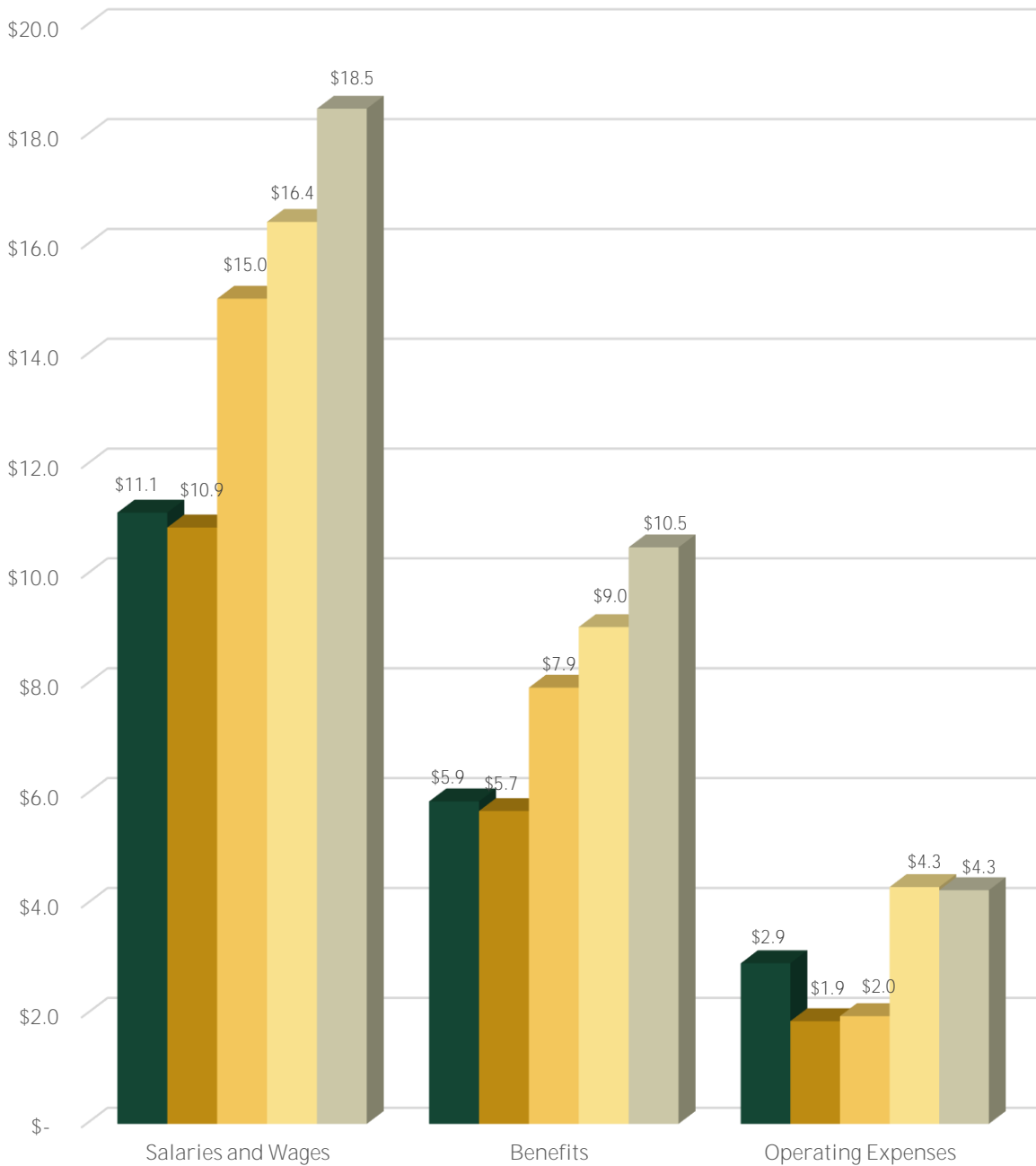
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
Information Technology Services					
Sources:					
Base Allocation	\$ 20,504,086	\$ -	\$ 20,504,086	\$ 3,797,550	\$ 24,301,636
Permanent Transfers	11,421,642	-	11,421,642	-	11,421,642
One Time Transfers	-	1,304,690	1,304,690	-	1,304,690
Total Sources	\$ 31,925,728	\$ 1,304,690	\$ 33,230,418	\$ 3,797,550	\$ 37,027,968
Uses:					
Salaries					
Management & Supervisory	\$ 3,240,953	\$ -	\$ 3,240,953	\$ 157,958	\$ 3,398,910
Support Staff	14,723,982	-	14,723,982	300,927	15,024,910
Student Assistant	518,200	-	518,200	-	518,200
Total Salaries	18,483,135	-	18,483,135	458,885	18,942,020
Benefits					
Benefits	10,494,186	-	10,494,186	281,574	10,775,759
Total Benefits	10,494,186	-	10,494,186	281,574	10,775,759
Operating Expenditures					
Travel	38,600	-	38,600	-	38,600
Contractual services	1,489,249	-	1,489,249	27,716	1,516,965
Services from Other Funds/Agencies	26,155	-	26,155	2,500	28,655
Supplies & Services	35,425	-	35,425	401,485	436,910
IT Hardware/Software/Licenses	1,794,611	-	1,794,611	1,860,440	3,655,051
Other	869,058	-	869,058	764,950	1,634,008
Total Operating Expenditures	4,253,098	-	4,253,098	3,057,091	7,310,189
Total Uses	\$ 33,230,418	\$ -	\$ 33,230,418	\$ 3,797,550	\$ 37,027,968
Surplus/(Deficit)	\$ (1,304,690)	\$ 1,304,690	\$ -	\$ -	\$ -



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

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 Base Budget



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



CAL POLY

President's Office

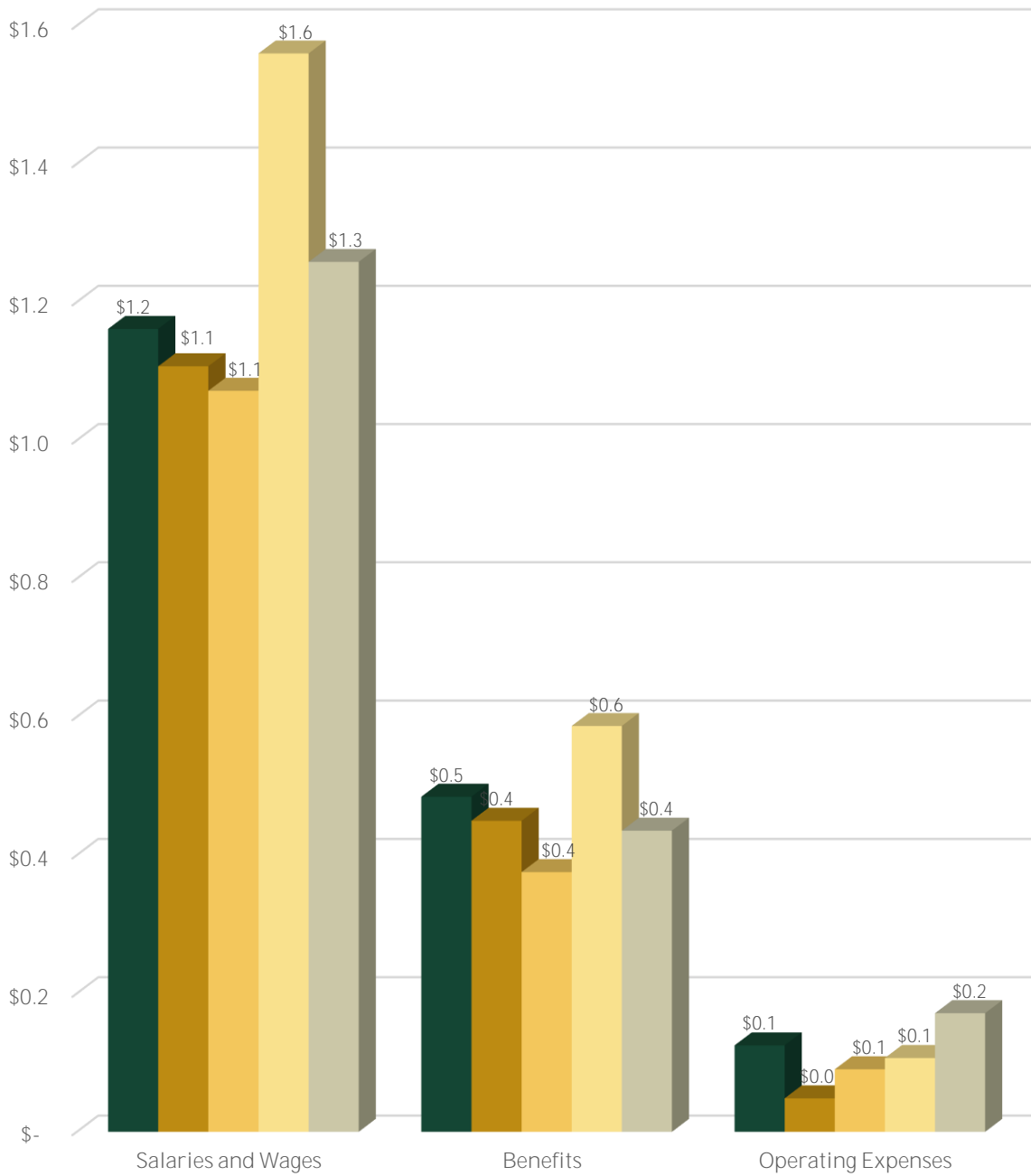
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
President's Office					
Sources:					
Base Allocation	\$ 1,582,060	\$ -	\$ 1,582,060	\$ -	\$ 1,582,060
Permanent Transfers	405,327	-	405,327	-	405,327
One Time Transfers	-	(122,557)	(122,557)	-	(122,557)
Total Sources	\$ 1,987,387	\$ (122,557)	\$ 1,864,830	\$ -	\$ 1,864,830
Uses:					
Salaries					
Management & Supervisory	\$ 958,700	\$ -	\$ 958,700	\$ -	\$ 958,700
Support Staff	281,340	-	281,340	-	281,340
Other Salary & Wages	18,000	-	18,000	-	18,000
Total Salaries	1,258,040	-	1,258,040	-	1,258,040
Benefits					
Benefits	435,327	-	435,327	-	435,327
Total Benefits	435,327	-	435,327	-	435,327
Operating Expenditures					
Travel	30,000	-	30,000	-	30,000
Services from Other Funds/Agencies	28,000	-	28,000	-	28,000
Supplies & Services	79,463	-	79,463	-	79,463
Other	34,000	-	34,000	-	34,000
Total Operating Expenditures	171,463	-	171,463	-	171,463
Total Uses	\$ 1,864,830	\$ -	\$ 1,864,830	\$ -	\$ 1,864,830
Surplus/(Deficit)	\$ 122,557	\$ (122,557)	\$ -	\$ -	\$ -



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

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 Base Budget





CAL POLY

University Support

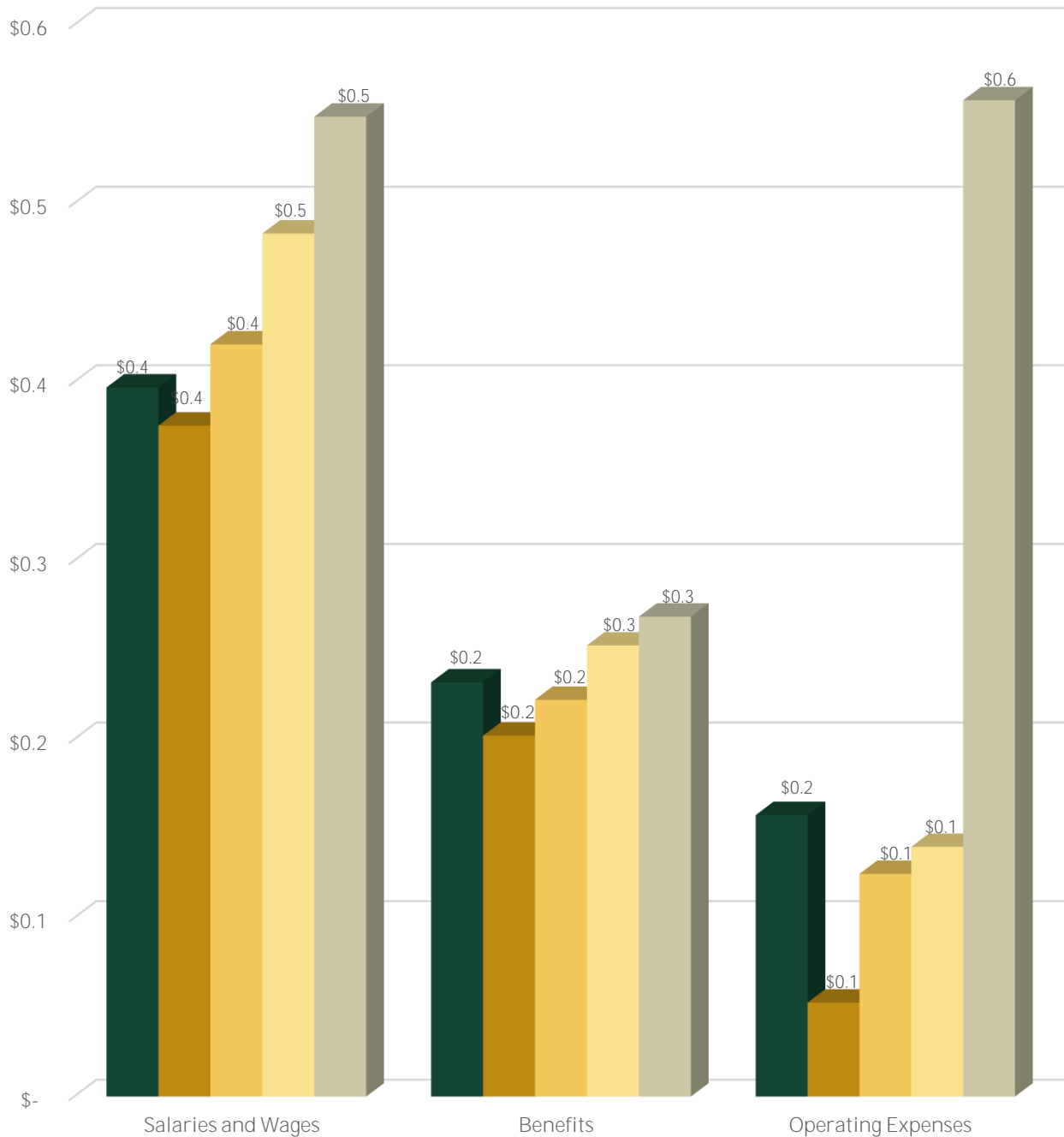
General Operating Fund and Cost Recovery Budget by Account Category FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
University Support					
Sources:					
Base Allocation	\$ 648,422	\$ -	\$ 648,422	\$ -	\$ 648,422
Permanent Transfers	601,652	-	601,652	-	601,652
Total Sources	\$ 1,250,075	\$ 126,859	\$ 1,376,934	\$ -	\$ 1,376,934
Uses:					
Salaries					
Management & Supervisory	\$ 379,143	\$ -	\$ 379,143	\$ -	\$ 379,143
Support Staff	136,607	-	136,607	-	136,607
Other Salary & Wages	20,000	-	20,000	-	20,000
Student Assistant	12,800	-	12,800	-	12,800
Total Salaries	548,550	-	548,550	-	548,550
Benefits					
Benefits	268,657	-	268,657	-	268,657
Total Benefits	268,657	-	268,657	-	268,657
Operating Expenditures					
Travel	46,000	2,000	48,000	-	48,000
Contractual services	382,000	-	382,000	-	382,000
Services from Other Funds/Agencies	4,050	-	4,050	-	4,050
Supplies & Services	121,177	-	121,177	-	121,177
Other	4,500	-	4,500	-	4,500
Total Operating Expenditures	557,727	2,000	559,727	-	559,727
Total Uses	\$ 1,374,934	\$ 2,000	\$ 1,376,934	\$ -	\$ 1,376,934
Surplus/(Deficit)	\$ (124,859)	\$ 124,859	\$ -	\$ -	\$ -



University Support Trend By Account Category (\$ millions)

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 Base Budget



Note: Increase in operating expenses in FY2023-24 is due to increased funding for economic development activities (\$0.4M)



CAL POLY

Strategic Enrollment Management

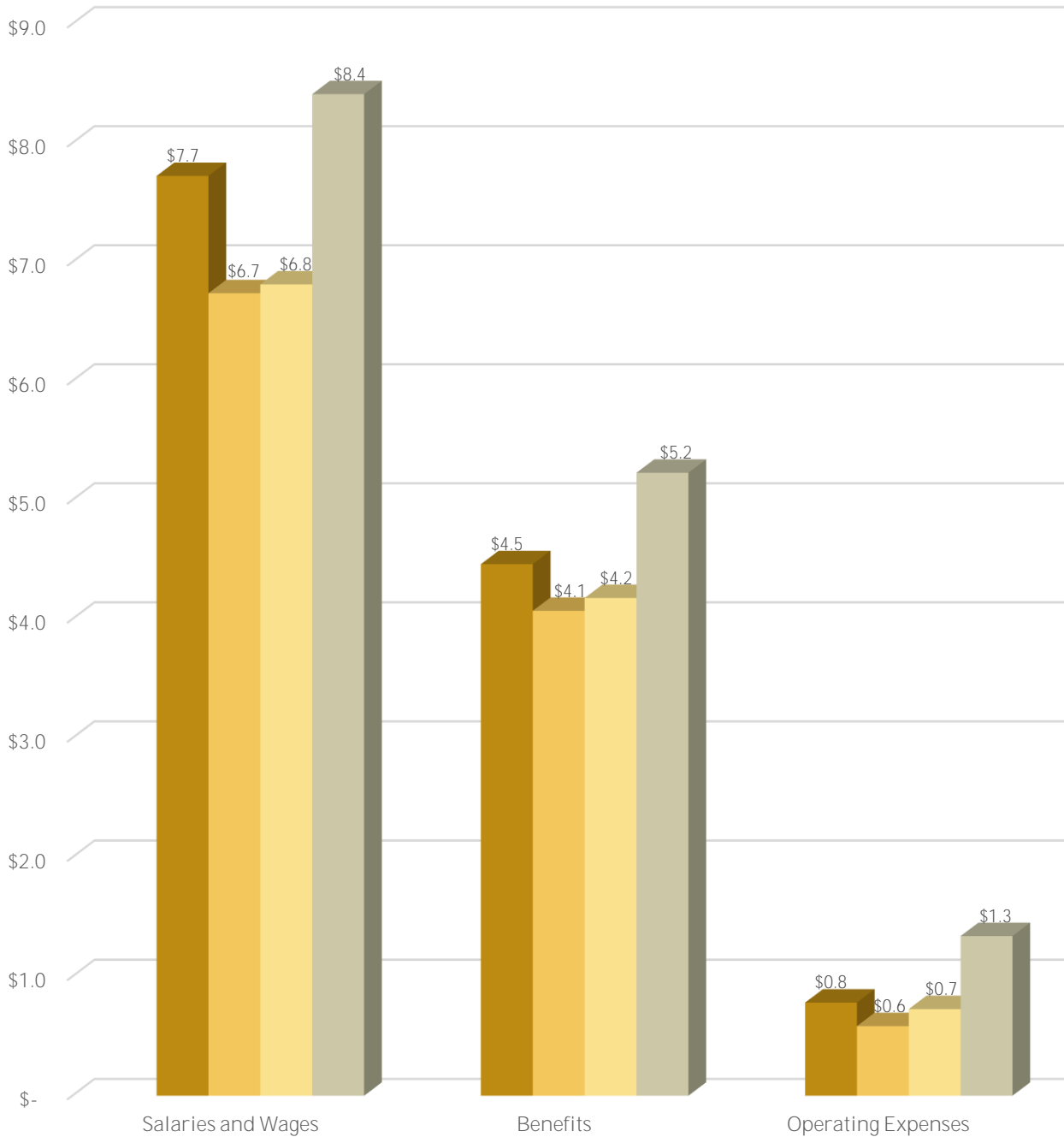
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
Strategic Enrollment Management					
Sources:					
Base Allocation	\$ 9,187,517	\$ -	\$ 9,187,517	\$ 159,241	\$ 9,346,758
Permanent Transfers	5,397,160	-	5,397,160	-	5,397,160
One Time Transfers	-	394,075	394,075	-	394,075
Total Sources	\$ 14,584,677	\$ 394,075	\$ 14,978,752	\$ 159,241	\$ 15,137,993
Uses:					
Salaries					
Management & Supervisory	\$ 2,540,714	\$ -	\$ 2,540,714	\$ -	\$ 2,540,714
Support Staff	5,650,713	-	5,650,713	-	5,650,713
Student Assistant	218,774	-	218,774	-	218,774
Total Salaries	8,410,201	-	8,410,201	-	8,410,201
Benefits					
Benefits	5,229,452	-	5,229,452	-	5,229,452
Total Benefits	5,229,452	-	5,229,452	-	5,229,452
Operating Expenditures					
Travel	210,912	-	210,912	-	210,912
Services from Other Funds/Agencies	14,100	-	14,100	159,241	173,341
Supplies & Services	548,931	-	548,931	-	548,931
IT Hardware/Software/Licenses	301,140	-	301,140	-	301,140
Insurance	950	-	950	-	950
Other	179,002	-	179,002	-	179,002
Total Operating Expenditures	1,339,098	-	1,339,098	159,241	1,498,339
Total Uses	\$ 14,978,752	\$ -	\$ 14,978,752	\$ 159,241	\$ 15,137,993
Surplus/(Deficit)	\$ (394,075)	\$ 394,075	\$ -	\$ -	\$ -



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

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 Base Budget





CAL POLY

Research

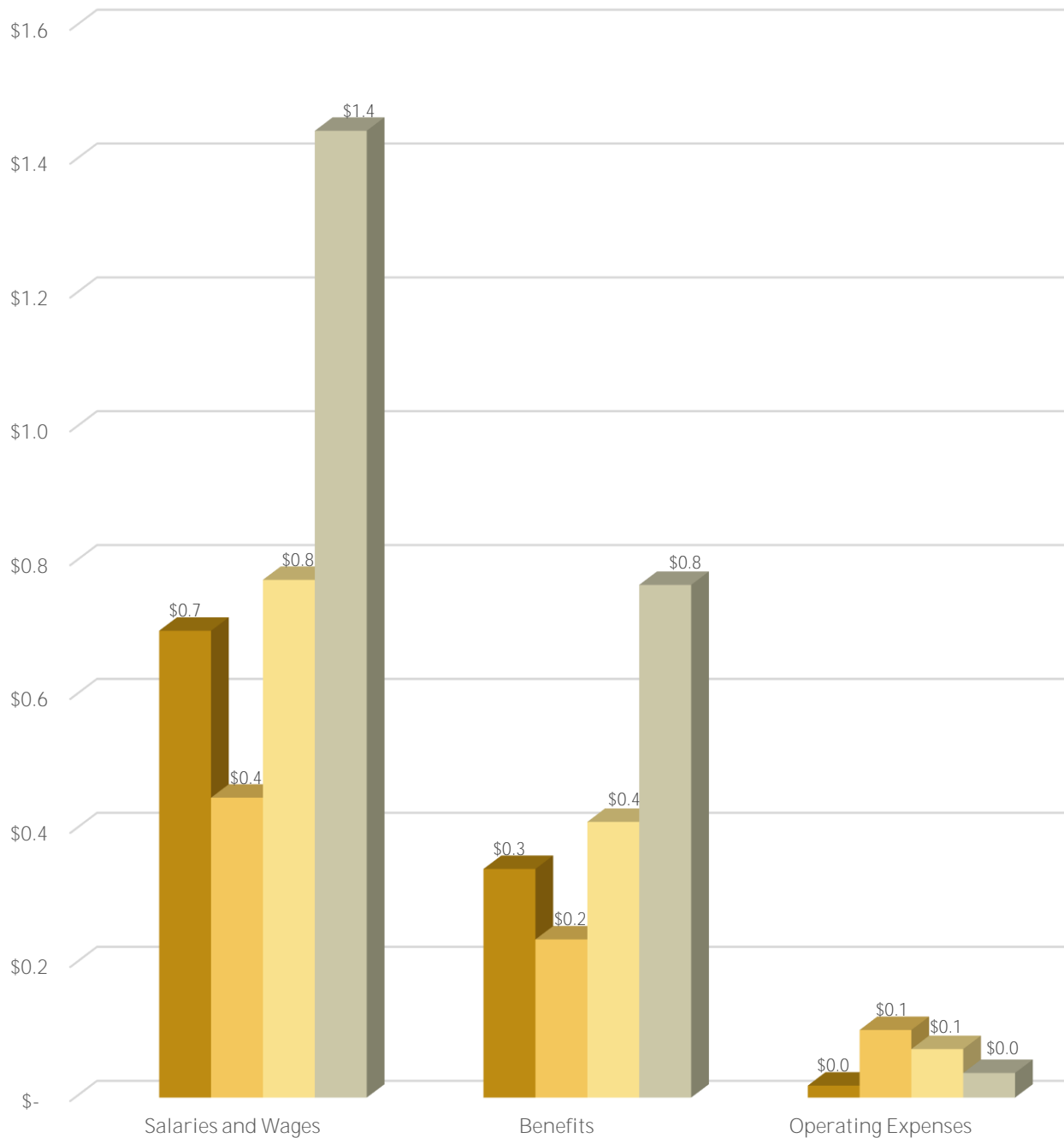
General Operating Fund and Cost Recovery
Budget by Account Category
FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
Research					
Sources:					
Base Allocation	\$ 680,842	\$ -	\$ 680,842	\$ -	\$ 680,842
Permanent Transfers	765,494	-	765,494	-	765,494
One Time Transfers	-	800,185	800,185	-	800,185
Total Sources	\$ 1,446,335	\$ 800,185	\$ 2,246,521	\$ -	\$ 2,246,521
Uses:					
Salaries					
Management & Supervisory	\$ 709,732	\$ -	\$ 709,732	\$ -	\$ 709,732
Support Staff	716,494	-	716,494	-	716,494
Student Assistant	18,000	-	18,000	-	18,000
Total Salaries	1,444,226	-	1,444,226	-	1,444,226
Benefits					
Benefits	765,494	-	765,494	-	765,494
Total Benefits	765,494	-	765,494	-	765,494
Operating Expenditures					
Travel	8,500	-	8,500	-	8,500
Services from Other Funds/Agencies	17,500	-	17,500	-	17,500
Supplies & Services	6,611	-	6,611	-	6,611
Insurance	500	-	500	-	500
Other	3,690	-	3,690	-	3,690
Total Operating Expenditures	36,801	-	36,801	-	36,801
Total Uses	\$ 2,246,521	\$ -	\$ 2,246,521	\$ -	\$ 2,246,521
Surplus/(Deficit)	\$ (800,185)	\$ 800,185	\$ -	\$ -	\$ -



Research Trend by Account Category (\$ millions)

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 Base Budget





CAL POLY

University Communications & Marketing

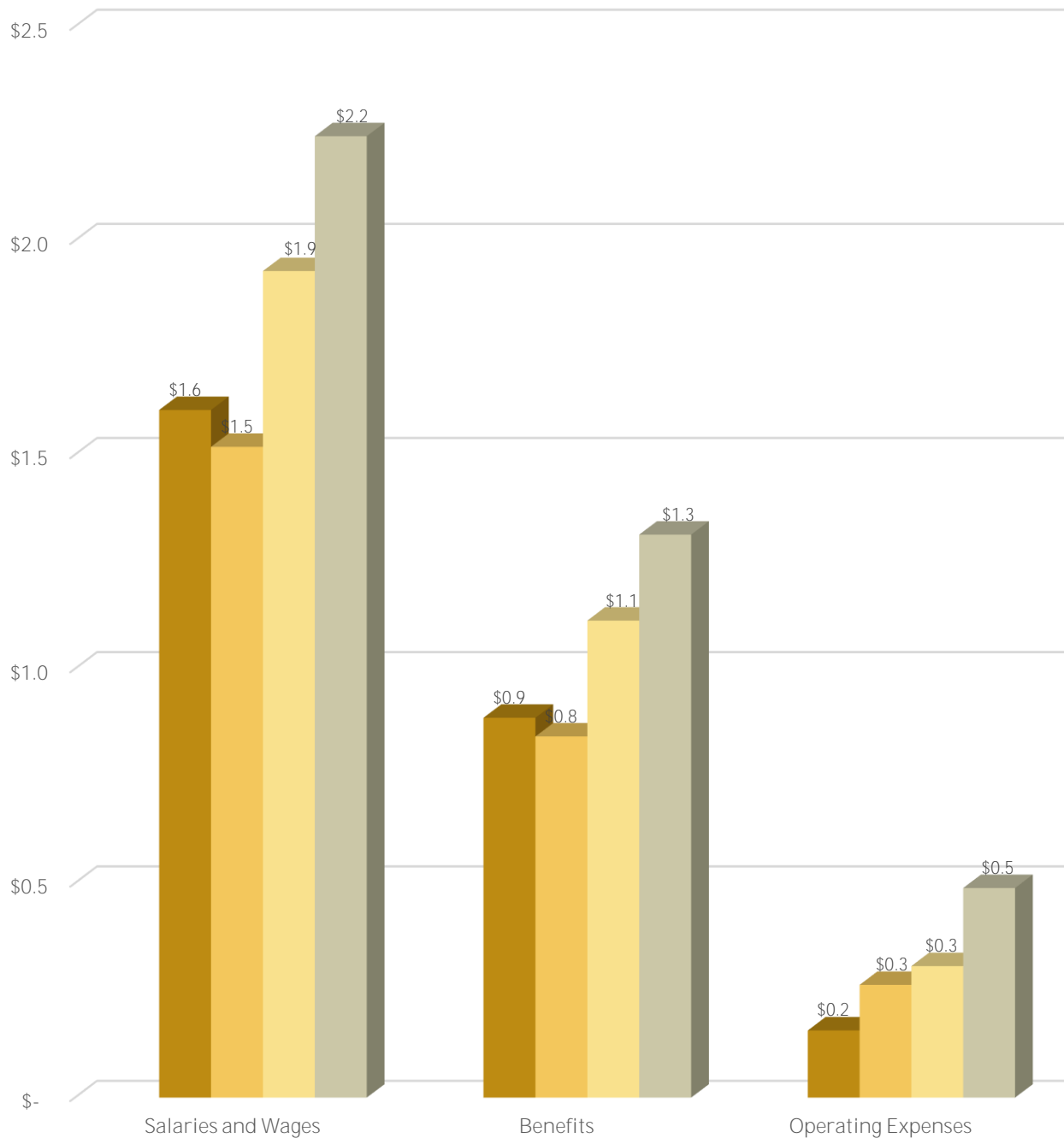
General Operating Fund and Cost Recovery Budget by Account Category FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
University Communications & Marketing					
Sources:					
Base Allocation	\$ 2,462,220	\$ -	\$ 2,462,220	\$ 720,353	\$ 3,182,573
Permanent Transfers	1,583,762	-	1,583,762	-	1,583,762
Total Sources	\$ 4,045,982	\$ -	\$ 4,045,982	\$ 720,353	\$ 4,766,335
Uses:					
Salaries					
Management & Supervisory	\$ 1,041,732	\$ -	\$ 1,041,732	\$ -	\$ 1,041,732
Support Staff	1,181,951	-	1,181,951	296,227	1,478,179
Other Salary & Wages	8,133	-	8,133	-	8,133
Student Assistant	12,000	-	12,000	-	12,000
Total Salaries	2,243,816	-	2,243,816	296,227	2,540,044
Benefits					
Benefits	1,313,451	-	1,313,451	165,405	1,478,856
Total Benefits	1,313,451	-	1,313,451	165,405	1,478,856
Operating Expenditures					
Travel	50,000	-	50,000	-	50,000
Contractual services	55,000	-	55,000	75,000	130,000
Services from Other Funds/Agencies	17,000	-	17,000	-	17,000
Supplies & Services	26,254	-	26,254	3,721	29,975
IT Hardware/Software/Licenses	140,800	-	140,800	-	140,800
Insurance	4,500	-	4,500	-	4,500
Other	195,160	-	195,160	180,000	375,160
Total Operating Expenditures	488,714	-	488,714	258,721	747,435
Total Uses	\$ 4,045,982	\$ -	\$ 4,045,982	\$ 720,353	\$ 4,766,335
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -



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

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 Base Budget





CAL POLY

University Personnel

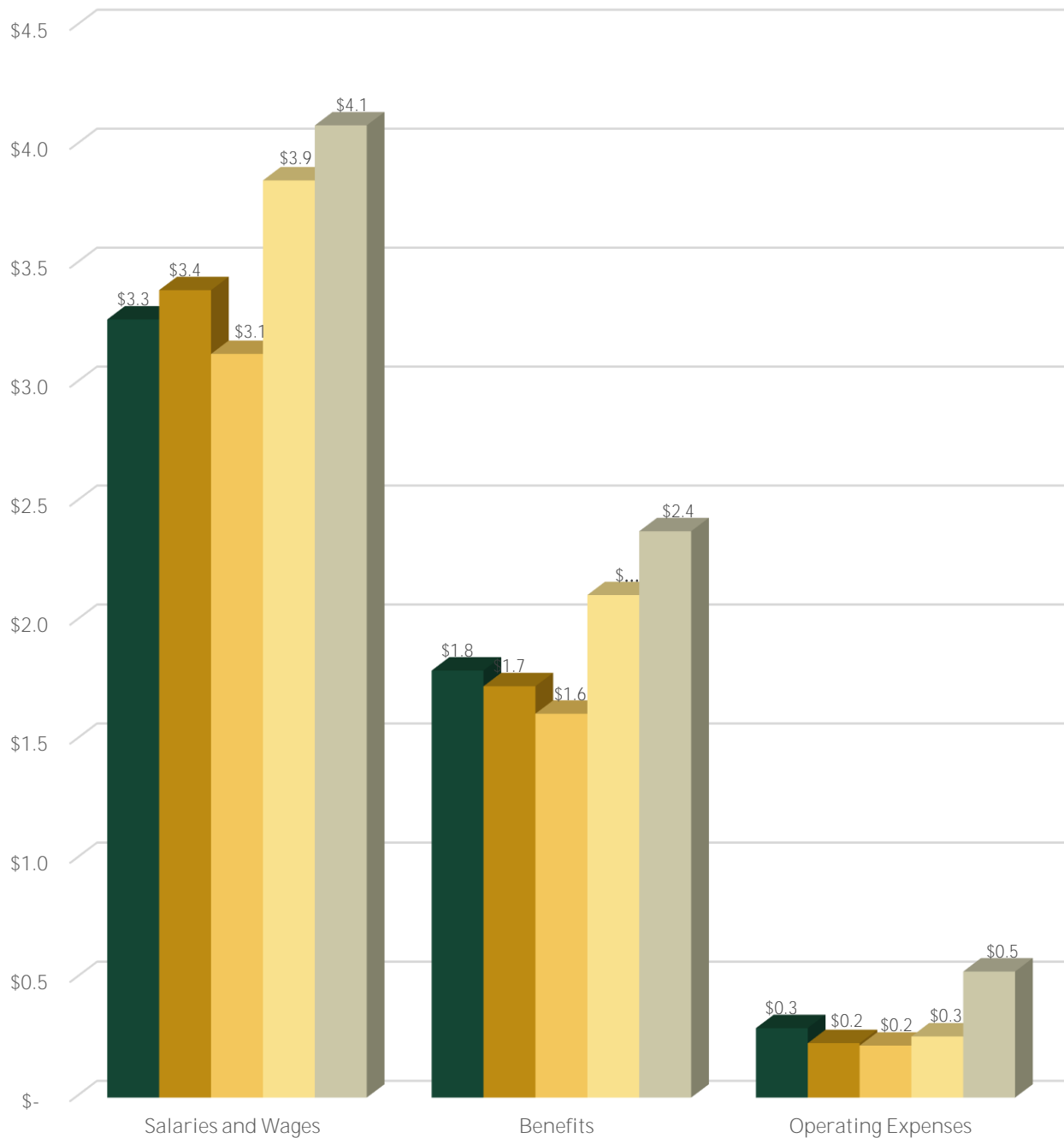
General Operating Fund and Cost Recovery Budget by Account Category FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
University Personnel					
Sources:					
Base Allocation	\$ 4,278,127	\$ -	\$ 4,278,127	\$ 639,994	\$ 4,918,121
Permanent Transfers	2,558,383	-	2,558,383	-	2,558,383
One Time Transfers	-	155,465	155,465	-	155,465
Total Sources	\$ 6,836,511	\$ 155,465	\$ 6,991,976	\$ 639,994	\$ 7,631,970
Uses:					
Salaries					
Management & Supervisory	\$ 2,133,280	\$ -	\$ 2,133,280	\$ -	\$ 2,133,280
Support Staff	1,936,168	-	1,936,168	203,796	2,139,964
Student Assistant	5,000	-	5,000	32,000	37,000
Total Salaries	4,084,448	-	4,084,448	241,796	4,326,244
Benefits					
Benefits	2,378,383	-	2,378,383	113,529	2,491,912
Total Benefits	2,378,383	-	2,378,383	113,529	2,491,912
Operating Expenditures					
Travel	30,000	-	30,000	-	30,000
Contractual services	212,960	-	212,960	-	212,960
Services from Other Funds/Agencies	41,000	-	41,000	155,465	196,465
Supplies & Services	44,650	-	44,650	92,203	136,853
IT Hardware/Software/Licenses	9,000	-	9,000	-	9,000
Other	191,534	-	191,534	37,000	228,534
Total Operating Expenditures	529,144	-	529,144	284,668	813,813
Total Uses	\$ 6,991,976	\$ -	\$ 6,991,976	\$ 639,994	\$ 7,631,970
Surplus/(Deficit)	\$ (155,465)	\$ 155,465	\$ -	\$ -	\$ -



University Personnel Trend By Account Category (\$ millions)

■ FY 2019-2020 Actual ■ FY 2020-2021 Actual ■ FY 2021-2022 Actual ■ FY 2022-2023 Actual ■ FY 2023-2024 Base Budget





CAL POLY

Centrally Managed

General Operating Fund and Cost Recovery Budget by Account Category FY 2023-24

	Operating	One-Time	Operating	Cost Recovery	Total
Centrally Managed					
Sources:					
Base Allocation	\$ 148,112,512	\$ -	\$ 148,112,512	\$ 3,288,233	\$ 151,400,745
Permanent Transfers	(84,932,031)	-	(84,932,031)	-	(84,932,031)
One Time Transfers	-	(7,305,487)	(7,305,487)	-	(7,305,487)
Total Sources	\$ 63,180,482	\$ (7,305,487)	\$ 55,874,994	\$ 3,288,233	\$ 59,163,227
Uses:					
Salaries					
Academic	\$ 784,103	\$ -	\$ 784,103	\$ -	\$ 784,103
Management & Supervisory	53,502	-	53,502	-	53,502
Support Staff	(141,140)	-	(141,140)	-	(141,140)
Student Assistant	5,000	-	5,000	-	5,000
Total Salaries	701,465	-	701,465	-	701,465
Benefits					
Benefits	(4,465,131)	-	(4,465,131)	-	(4,465,131)
Total Benefits	(4,465,131)	-	(4,465,131)	-	(4,465,131)
Operating Expenditures					
Utilities	11,131,663	-	11,131,663	-	11,131,663
Contractual services	892,000	-	892,000	-	892,000
Services from Other Funds/Agencies	128,000	-	128,000	2,802,670	2,930,670
Supplies & Services	240,846	-	240,846	-	240,846
Insurance	6,912,543	-	6,912,543	-	6,912,543
Other	19,040,300	-	19,040,300	343,298	19,383,598
Financial Aid	39,805,833	826,860	40,632,693	-	40,632,693
Debt Service	3,475,000	-	3,475,000	-	3,475,000
Total Operating Expenditures	81,626,185	826,860	82,453,045	3,145,968	85,599,013
Total Uses	\$ 77,862,519	\$ 826,860	\$ 78,689,379	\$ 3,145,968	\$ 81,835,347
Surplus/(Deficit)	\$ (14,682,037)	\$ (8,132,347)	\$ (22,814,385)	\$ 142,265	\$ (22,672,120)



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 FY 2023-24 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 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 2,832,290	\$ 3,539,360	\$ 3,340,814	18.0%
Expenses	2,538,037	2,971,186	3,137,522	23.6%
Change in Net Assets	\$ 294,253	\$ 568,174	\$ 203,292	-30.9%
Beginning Fund Balance	2,172,224	2,172,224	2,740,398	26.2%
Ending Fund Balance	\$ 2,466,478	\$ 2,740,398	\$ 2,943,691	19.3%

State Grants

	Fiscal Year 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 8,232,622	\$ 27,191,723	\$ 18,142,270	120.4%
Expenses	4,678,382	13,597,198	9,663,034	106.5%
Change in Net Assets	\$ 3,554,240	\$ 13,594,525	\$ 8,479,236	138.6%
Beginning Fund Balance	9,644,639	9,644,639	23,239,164	141.0%
Ending Fund Balance	\$ 13,198,880	\$ 23,239,164	\$ 31,718,401	140.3%

Interest Earnings

	Fiscal Year 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 1,769,453	\$ 796,935	\$ 1,108,367	(37.4%)
Expenses	99,400	5,373,569	99,400	0.0%
Change in Net Assets	\$ 1,670,053	\$ (4,576,634)	\$ 1,008,967	-39.6%
Beginning Fund Balance	7,348,403	7,348,403	2,771,769	(62.3%)
Ending Fund Balance	\$ 9,018,456	\$ 2,771,769	\$ 3,780,736	-58.1%

¹ User Fees are Category IV fees



CAL POLY

Self-Support Funds



SELF-SUPPORT FUNDS SUMMARY

Self-Support Funds include University Housing, University Parking, Campus University Union (UU), and Extended, Professional and Continuing Education (E-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 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues:				
Rental Revenue	\$ 89,712,097	\$ 91,895,559	\$ 97,864,683	9.1%
Admissions Loan Repayment	128,000	23,336	128,000	0.0%
Other Revenue	473,808	2,939,523	350,000	(26.1%)
Total Revenues	\$ 90,313,905	\$ 94,858,418	\$ 98,342,683	8.9%
Expenses:				
Salaries				
Management & Supervisory	\$ 1,808,845	\$ 1,460,091	\$ 2,323,658	28.5%
Support Staff	10,797,147	9,269,045	11,933,667	10.5%
Other Salary & Wages	9,400	935,735	336,540	3480.2%
Student Assistant	1,004,680	639,641	950,327	(5.4%)
Total Salaries	13,620,072	12,304,512	15,544,192	14.1%
Benefits				
Benefits	9,462,154	8,370,751	10,761,588	13.7%
Total Benefits	9,462,154	8,370,751	10,761,588	13.7%
Operating Expenditures				
Utilities	4,154,886	5,501,768	5,132,361	23.5%
Travel	113,330	59,378	114,050	0.6%
Contractual services	3,894,934	3,200,941	5,156,849	32.4%
Services from Other Funds/Agencies	7,745,956	7,490,428	11,622,509	50.0%
Supplies & Services	2,671,181	2,793,813	2,635,202	(1.3%)
IT Hardware/Software	342,559	261,375	520,634	52.0%
Insurance	500,740	1,062,746	1,319,604	163.5%
Other	1,707,982	171,135	1,465,932	(14.2%)
Financial Aid	2,766,823	2,823,212	3,910,823	41.3%
Transfers Out	120,000	5,729,153	130,000	8.3%
Debt Service	30,097,373	27,663,049	32,323,586	7.4%
Total Operating Expenditures	54,115,764	56,756,998	64,331,550	18.9%
Total Expenses	\$ 77,197,990	\$ 77,432,261	\$ 90,637,330	17.4%
Change in Net Assets	\$ 13,115,915	\$ 17,426,156	\$ 7,705,353	41.3%
Beginning Fund Balance	892,152	892,152	18,318,308	1953.3%
Ending Fund Balance	\$ 14,008,067	\$ 18,318,308	\$ 26,023,661	85.8%



Transportation and Parking Services

	Fiscal Year 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Budget	Actual	Budget	%
Parking Fines and Forfeitures				
Revenues:				
Sales	\$ 667,900	\$ 1,074,428	\$ 952,900	42.7%
Revenue from Investments	112	460	150	33.7%
Transfers In	88,145	-	-	(100.0%)
Other Revenue	82,900	102,102	165,338	99.4%
Total Revenue	\$ 839,057	\$ 1,176,990	\$ 1,118,388	33.3%
Expenses:				
Salaries				
Support Staff	\$63,629	\$ 6,182	\$ 51,360	(19.3%)
Student Assistant	40,846	46,500	45,000	10.2%
Total Salaries	104,475	52,682	96,360	(7.8%)
Benefits				
Benefits	46,833	4,530	32,805	(30.0%)
Total Benefits	46,833	4,530	32,805	(30.0%)
Operating Expenditures				
Utilities	18,426	19,495	18,426	0.0%
Contractual services	396,341	396,182	479,365	20.9%
Services from Other Funds/Agencies	-	144	-	100.0%
Supplies & Services	48,730	23,348	54,157	11.1%
Other	224,252	246,058	329,275	46.8%
Total Operating Expenditures	687,749	685,226	881,223	28.1%
Total Expenses	\$ 839,057	\$ 742,438	\$ 1,010,388	20.4%
Change in Net Assets	\$ -	\$ 434,552	\$ 108,000	(100.0%)
Beginning Fund Balance	65,891	65,891	500,443	659.5%
Ending Fund Balance	\$ 65,891	\$ 500,443	\$ 608,443	823.4%



Transportation and Parking Services

	Fiscal Year 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Budget	Actual	Budget	%
Parking Fees				
Revenues:				
Sales	\$ 4,634,384	\$ 5,638,754	\$ 5,000,582	7.9%
Revenue from Investments	105,856	43,780	50,000	(52.8%)
Transfers In	-	76,802	-	100.0%
Other Revenue	1,015,580	487,541	878,356	(13.5%)
Total Revenue	\$ 5,755,821	\$ 6,246,876	\$ 5,928,938	3.0%
Expenses:				
Salaries				
Management & Supervisory	\$ 297,372	\$ 282,416	\$ 333,660	12.2%
Support Staff	570,693	378,179	539,752	(5.4%)
Other Salaries & Wages	79,069	59,650	60,095	(24.0%)
Student Assistant	163,384	171,931	168,000	2.8%
Total Salaries	1,110,519	892,176	1,101,507	(0.8%)
Benefits				
Benefits	598,590	437,816	565,382	(5.5%)
Total Benefits	598,590	437,816	565,382	(5.5%)
Operating Expenditures				
Utilities	135,121	117,934	148,334	9.8%
Travel	5,000	6,062	7,500	50.0%
Contractual services	639,768	813,418	792,119	23.8%
Services from Other Funds/Agencies	827,517	812,227	971,999	17.5%
Supplies & Services	41,800	108,503	115,500	176.3%
IT Hardware/Software	231,870	181,456	215,700	(7.0%)
Insurance	51,556	111,200	130,587	153.3%
Transfers Out ¹	1,653,145	1,646,499	930,000	(43.7%)
Other	148,827	134,239	118,687	(20.3%)
Debt Service	1,552,873	1,548,565	1,548,852	(0.3%)
Total Operating Expenditures	5,287,476	5,480,103	4,979,278	(5.8%)
Total Expenses	\$ 6,996,585	\$ 6,810,095	\$ 6,646,167	(5.0%)
Change in Net Assets	\$ (1,240,764)	\$ (563,219)	\$ (717,229)	42.2%
Beginning Fund Balance	11,939,810	11,939,810	11,376,591	(4.7%)
Ending Fund Balance	\$ 10,699,046	\$ 11,376,591	\$ 10,659,362	(0.4%)

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 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Budget	Actual	Budget	%
Total Parking Revenues: ¹				
Sales	\$ 5,302,284	\$ 6,713,182	\$ 5,953,482	12.3%
Revenue from Investments	105,968	44,239	50,150	(52.7%)
Other Revenue	1,098,480	589,643	1,043,694	(5.0%)
Total Revenue	\$ 6,506,733	\$ 7,347,064	\$ 7,047,326	8.3%
Expenses: ¹				
Salaries				
Management & Supervisory	\$ 297,372	\$ 282,416	\$ 333,660	12.2%
Support Staff	634,322	384,361	591,112	(6.8%)
Other Salaries & Wages	79,069	59,650	60,095	(24.0%)
Student Assistant	204,230	218,431	213,000	4.3%
Total Salaries	1,214,994	944,858	1,197,867	(1.4%)
Benefits				
Benefits	645,423	442,346	598,187	(7.3%)
Total Benefits	645,423	442,346	598,187	(7.3%)
Operating Expenditures				
Utilities	153,547	137,429	166,760	8.6%
Travel	5,000	6,062	7,500	50.0%
Contractual services	1,036,109	1,209,600	1,271,484	22.7%
Services from Other Funds/Agencies	827,517	812,371	971,999	17.5%
Supplies & Services	90,530	131,851	169,657	87.4%
IT Hardware/Software	231,870	181,456	215,700	(7.0%)
Insurance	51,556	111,200	130,587	153.3%
Transfers Out	1,565,000	1,569,697	930,000	(40.6%)
Other	373,079	380,297	447,962	20.1%
Debt Service	1,552,873	1,548,565	1,548,852	(0.3%)
Total Operating Expenditures	5,887,080	6,088,528	5,860,501	(0.5%)
Total Expenses	\$ 7,747,496	\$ 7,475,731	\$ 7,656,555	(1.2%)
Change in Net Assets	\$ (1,240,764)	\$ (128,667)	\$ (609,229)	50.9%
Beginning Fund Balance	12,005,702	12,005,702	11,877,035	(1.1%)
Ending Fund Balance	\$ 10,764,938	\$ 11,877,035	\$ 11,267,806	4.7%

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



University Union

	Fiscal Year 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues				
Sales	\$ 17,740,372	\$ 17,910,374	\$ 18,882,578	6.4%
Gifts/Grants	1,102,309	1,113,581	1,102,309	0.0%
Revenue from Investments	243,117	118,975	182,762	(24.8%)
Transfers In	-	487,000	-	0.0%
Other Revenue	-	7,522	880,000	0.0%
Total Revenues	\$ 19,085,798	\$ 19,637,452	\$ 21,047,649	10.3%
Expenses:				
Services from Other Funds/Agencies	326,841	318,265	336,770	3.0%
Contractual Services	5,732	5,732	5,763	0.5%
Insurance	5,097	5,097	4,685	(8.1%)
Other	10,045,546	10,196,022	10,497,710	4.5%
Transfers Out	2,852,445	6,749,445	4,250,000	49.0%
Debt Service	5,780,744	5,606,725	5,626,619	(2.7%)
Total Expenses	\$ 19,016,405	\$ 22,881,286	\$ 20,721,547	9.0%
Change in Net Assets	\$ 69,393	\$ (3,243,834)	\$ 326,102	(369.9%)
Beginning Fund Balance	21,681,310	21,681,310	18,437,476	(15.0%)
Ending Fund Balance	\$ 21,750,703	\$ 18,437,476	\$ 18,763,578	(13.7%)



Extended, Professional and Continuing Education (EPaCE)

	Fiscal Year 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues:				
Continuing Education Fees	\$ 8,175,279	\$ 8,875,717	\$ 8,208,493	0.4%
Revenue from Investments	187,728	\$ 56,410	100,000	(46.7%)
Transfers In	942,469	\$ 2,044,598	-	(100.0%)
Other Revenue	1,836,752	\$ 1,838,414	2,558,884	39.3%
Total Revenues	\$ 11,142,228	\$ 12,815,139	\$ 10,867,377	(2.5%)
Expenses:				
Salaries				
Academic	\$ 2,319,419	\$ 2,018,884	\$ 2,175,392	(6.2%)
Management & Supervisory	310,845	313,094	298,586	(3.9%)
Support Staff	951,673	849,275	1,006,730	5.8%
Student Assistant	112,220	111,816	109,472	(2.4%)
Other Salaries & Wages	-	81,931	39,800	100.0%
Total Salaries	3,694,156	3,375,001	3,629,979	(1.7%)
Benefits				
Benefits	1,442,672	1,298,442	1,591,533	10.3%
Total Benefits	1,442,672	1,298,442	1,591,533	10.3%
Operating Expenditures				
Utilities	20,914	23,782	49,760	137.9%
Travel	120,221	92,966	116,543	(3.1%)
Services from Other Funds/Agencies	2,507,617	3,428,047	2,985,549	19.1%
Contractual Services	135,000	193,510	1,417,682	950.1%
Supplies & Services	2,035,402	1,143,490	104,349	(94.9%)
IT Hardware/Software	-	11,074	5,000	100.0%
Insurance	-	108,512	103,219	100.0%
Other	266,176	283,111	793,579	198.1%
Financial Aid	169,261	110,245	208,993	23.5%
Transfers Out	942,469	2,044,598	36,065	(96.2%)
Total Operating Expenditures	6,197,060	\$ 7,439,334	5,820,740	(6.1%)
Total Expenses	\$ 11,333,888	\$ 12,112,776	\$ 11,042,252	(2.6%)
Change in Net Assets - Operations	\$ (191,660)	\$ 702,362	\$ (174,875)	(100.0%)
Beginning Fund Balance	9,939,630	9,939,630	10,641,993	7.1%
Ending Fund Balance	\$ 9,747,970	\$ 10,641,993	\$ 10,467,117	7.4%



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 12). 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 its 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 receive approximately \$2.1 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 2023-24.

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 3.27% for fees charged in FY 2023-24. 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, Lottery, CPOF and SSF budgets can be located in the Appendices.



Instructionally Related Activities

	Fiscal Year 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Final Budget	Actuals	Initial Budget	%
Revenues ¹	\$ 2,881,046	\$ 4,586,410	\$ 36,376	(98.7%)
Expenses	2,856,046	4,740,235	230,950	(91.9%)
Change in Net Assets	\$ 25,000	\$ (153,825)	\$ (194,574)	(878.3%)
Beginning Fund Balance	4,484,463	4,484,463	4,330,638	(3.4%)
Ending Fund Balance	\$ 4,509,463	\$ 4,330,638	\$ 4,136,064	(8.3%)

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. Athletics is not included and reported separately.

Lottery

	Fiscal Year 2022-23		Fiscal Year 2023-24	YoY Change (Budget)
	Budget	Actual	Budget	%
Revenues	\$ 1,898,000	\$ 2,899,644	\$ 2,059,000	8.5%
Expenses	1,898,000	3,025,647	\$ 2,059,000	8.5%
Change in Net Assets	\$ -	\$ (126,003)	\$ -	100.0%
Beginning Fund Balance	2,267,189	2,267,189	2,141,187	(5.6%)
Ending Fund Balance	\$ 2,267,189	\$ 2,141,187	\$ 2,141,187	(5.6%)



Consolidated Athletics Budget

	General Operating Budget	IRA Budget	Scholarship Budget	Total Athletics Budget
Revenues				
Higher Education Fees				
Cat II	\$ 9,647,422	\$ 6,021,367	\$ -	\$ 15,668,789
Gifts Grants and Contracts	-	1,243,000	4,080,168	5,323,168
Other Financial Sources	-	1,951,691	210,000	2,161,691
Total Revenues	\$ 9,647,422	\$ 9,216,058	\$ 4,290,168	\$ 23,153,648
Expenses				
Salaries	5,577,299	2,500,664	-	8,077,963
Benefits	2,945,734	1,424,651	-	4,370,385
Travel	18,301	4,169,913	-	4,188,214
Contractual services	72,000	1,048,406	-	1,120,406
Service from other funds/agencies	-	249,300	-	249,300
Supplies & Services	96,820	1,617,820	-	1,714,640
IT Hardware/Software/Licenses	-	228,173	-	228,173
Insurance	-	450,058	-	450,058
Other	-	162,274	4,290,168	4,452,442
Total Expenses	8,710,154	11,851,260	4,290,168	24,851,582
Change in Net Assets	\$ 937,268	(\$2,635,202)	-	(\$1,697,934)



Student Fee Allocations

	Fiscal Year 2023-24			
	Cal Poly Opportunity Fee	Student Success Fee	College Based Fees	Cal Poly Plan
Revenues	\$ 22,011,000	\$ 21,179,000	\$ 36,473,000	\$ 5,785,000
Allocations				
Colleges				
Agriculture, Food & Environmental Sciences	544,379	1,844,532	3,950,155	186,000
Architecture & Environmental Design	286,972	560,123	1,893,708	137,580
Orfalea College of Business	811,158	1,667,049	3,003,429	906,678
Liberal Arts	449,526	2,370,179	2,892,518	1,390,235
Engineering	1,259,225	3,277,688	5,971,958	530,500
Science & Math	771,347	2,993,278	2,967,507	1,664,371
Academic Programs & Planning	1,664,158	1,821,170	-	-
Graduate Education	-	200,000	-	-
Library	-	125,660	-	512,821
Academic Affairs	2,215,478	(35,398)	7,778,924	456,815
Student Affairs Divisional Operations	16,000	48,000	-	-
Student Affairs Equity & Transition	1,394,579	2,025,837	-	-
Student Affairs Diversity & Inclusion	678,849	786,848	-	-
Student Affairs Leadership & Service	128,200	169,000	-	-
Dean of Students	-	375,000	-	-
Campus Health & Wellbeing	-	861,263	-	-
Information Technology Services	-	250,000	-	-
University Office of Diversity & Inclusion	271,093	326,639	-	-
University Development & Alumni Engagement	195,300	-	-	-
Enrollment Management & University Strategy	842,237	417,132	439,110	-
Financial Aid	11,528,500	1,095,000	7,575,690	-
Total Allocations	23,057,000	21,179,000	36,473,000	5,785,000
Surplus/(Deficit)	\$ (1,046,000)	\$ -	\$ -	\$ -



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, where year-end balances (carryover) remain with the project as beginning available funds in the following year. Additionally, \$1 million is allocated from University resources 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 been eliminated due to completion of the building during FY 2022-23.



Maintenance, Repair and Capital Improvement

Project Type	Adopted FY 2023-24	Carryover from FY 2022-23	Amended FY 2023-24
Associated Students Inc.	\$ 4,250,000	\$ -	\$ 4,250,000
Deferred Maintenance	1,000,000	1,588,900	2,588,900
Energy Projects	-	694,921	694,921
Cal Poly Foundation	-	1,457,217	1,457,217
Health Center M&R	150,000	317,695	467,695
Performing Arts Center M&R	555,000	73,158	628,158
Parking Maintenance and Repair	930,000	991,544	1,921,544
Contingency ¹	-	18,752,451	18,752,451
Special Projects funding	-	58,350,259	58,350,259
Special Repair funding & Utility Savings Projects	1,125,000	2,346,588	3,471,588
Total	\$ 8,010,000	\$ 84,572,733	\$ 92,582,733

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



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.

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 2023-24			
	Associated Students, Inc.	Cal Poly Corporation	Cal Poly Foundation	Performing Arts Center ¹
Revenues	\$ 8,002,310	\$ 53,379,000	\$ 7,201,552	\$ 2,290,107
Expenses	8,002,310	52,329,000	5,679,974	1,911,561
Transfers to Maintenance & Repair Reserves	-	-	-	375,000
Other Income (Expense)	-	478,000	-	-
Change in Net Assets	\$ -	\$ 1,528,000	\$ 1,521,578	\$ 3,546
Beginning Fund Balance	4,393,074	-		913,468
Ending Fund Balance	\$ 4,393,074	\$ 1,528,000	\$ 1,521,578	\$ 917,014

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 \$1,337,075 for FY 2022-23 and FY 2023-24



CAL POLY

Appendices




MEMORANDUM

10/11/2023

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 2023/24 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 2023/24 Budget. We anticipate a budget amendment once compensation agreements have been finalized and additional funding is allocated to the campus.

Budget highlights for FY 2023/24 include:


- The base budget is built on an academic year enrollment target of 17,485 resident FTES and 3,411 non-resident FTES. Additional summer enrollment of 751 resident FTES and 117 non-resident FTES brings the total expected enrollment to 18,236 resident FTES and 3,528 non-resident FTES.
- The base state appropriation increased by \$11,525,000. Additionally, we are estimating \$2,800,000 in additional state funding for compensation as well as an additional \$740,000 for summer financial aid. This brings our expected base state allocation to \$199,192,000 and total state allocation, inclusive of one-time amounts, to \$199,932,000.
- The base tuition and fees increased by \$18,320,000. An additional \$7,368,908 is expected from the summer term.
- The budget reflects a base operating deficit of \$16,511,660 that increases to \$17,984,090 with the inclusion of one-time items. This deficit will be addressed with one-time funding and the use of economic uncertainty reserves.

Approved:


 Cynthia Vizcaíno Villa (Oct 11, 2023 14:45 PDT)
 Cynthia Vizcaíno Villa

10/11/2023

Date


 Jeffrey D. Armstrong

10/16/2023

Date



CSU General Operating Fund Budget Plan FY 2023/24

	Base Budget FY 2022/23	Base Budget Variance	Base Budget FY 2023/24	One Time Budget FY 2023/24	Summer 2023	Operating Budget FY 2023/24
Sources						
Allocated State Appropriations ¹	\$ 184,867,000	\$ 5,066,000	\$ 189,933,000	\$ -	\$ 740,000	\$ 190,673,000
Enrollment Growth	-	1,759,000	1,759,000	-	-	1,759,000
Estimated Additional State Funding	-	2,800,000	2,800,000	-	-	2,800,000
General State Appropriations FY 2022-23 Adjustments	-	4,700,000	4,700,000	-	-	4,700,000
Sub-total - State Appropriation	184,867,000	14,325,000	199,192,000	-	740,000	199,932,000
Campus Based Fees						
Tuition	118,956,000	2,495,000	121,451,000	-	7,368,908	128,819,908
Non-resident Tuition	41,231,000	(2,162,000)	39,069,000	-	-	39,069,000
College Based Fee I (Designated Fee)	21,546,000	1,569,000	23,115,000	-	-	23,115,000
College Based Fee II (Designated Fee; 60% to Fin Aid)	3,600,000	9,758,000	13,358,000	-	-	13,358,000
Student Success Fee (Designated Fee)	20,084,000	1,095,000	21,179,000	-	-	21,179,000
Cal Poly Plan (Designated Fee)	5,489,000	296,000	5,785,000	-	-	5,785,000
Professional Grad Fee (Designated Fee; 25% to Fin Aid)	170,000	-	170,000	-	-	170,000
Health Services (Designated Fee; 30% to Fin Aid)	15,030,000	987,000	16,017,000	-	-	16,017,000
Cal Poly Opportunity Fee (Designated Fee; 50% to Fin Aid)	17,729,000	4,282,000	22,011,000	-	-	22,011,000
Other Campus Receipts and Sources	2,353,000	-	2,353,000	-	-	2,353,000
Sub-total - Campus Based Fees	246,188,000	18,320,000	264,508,000	-	7,368,908	271,876,908
Total Sources	431,055,000	32,645,000	463,700,000	-	8,108,908	471,808,908
Headcount	21,285	456	21,741	-	1,739	23,480
Resident FTES	16,912	573	17,485	-	751	18,236
Non-Resident FTES	3,539	(128)	3,411	-	117	3,528

¹ State Funded Allocations and Campus Mandatory Costs schedule detail appropriations growth



CAL POLY General Operating Fund Budget Plan FY 2023/24

	Base Budget FY 2022/23	Base Budget Variance	Base Budget FY 2023/24	One Time Budget FY 2023/24	Summer 2023	Operating Budget FY 2023/24
Uses						
General Campus Allocations						
Academic Affairs - General Support	129,299,474	-	129,299,474	-	816,124	130,115,598
Academic Affairs - Professional Grad Fee	82,149	-	82,149	-	-	82,149
Academic Affairs - College Based Fees I	21,546,000	1,569,000	23,115,000	-	-	23,115,000
Academic Affairs - Student Success Fees	14,624,281	200,000	14,824,281	-	-	14,824,281
Academic Affairs - Cal Poly Plan Fees	5,489,000	296,000	5,785,000	-	-	5,785,000
Academic Affairs - Cal Poly Opportunity Fees	6,032,946	1,969,296	8,002,242	-	-	8,002,242
Academic Affairs - Graduate Education	-	396,607	396,607	-	-	396,607
Academic Affairs - Athletics	-	-	-	-	-	-
Academic Affairs - Athletic Scholarships	-	-	-	-	-	-
Information Technology Services - General Support	20,254,086	-	20,254,086	-	-	20,254,086
Information Technology Services - Campus Software Agreements	-	-	-	-	-	-
Information Technology Services - Student Success Fees	250,000	-	250,000	-	-	250,000
Research - General Support	1,077,450	(396,607)	680,842	-	-	680,842
Research - Student Success Fees	200,000	(200,000)	-	-	-	-
Research - Research Support (year 5 of 5)	500,000	-	500,000	-	-	500,000
Strategic Enrollment Management - General Support	8,102,705	-	8,102,705	-	22,770	8,125,475
Strategic Enrollment Management - College Based Fees	-	439,110	439,110	-	-	439,110
Strategic Enrollment Management - Student Success Fees	417,132	-	417,132	-	-	417,132
Strategic Enrollment Management - Cal Poly Opportunity Fee	667,680	174,557	842,237	-	-	842,237
Diversity & Inclusion - General Support	762,666	-	762,666	-	-	762,666
Diversity & Inclusion - Student Success Fees	326,639	-	326,639	-	-	326,639
Diversity & Inclusion - Cal Poly Opportunity Fee	271,093	-	271,093	-	-	271,093
Student Affairs - General Support	10,769,922	-	10,769,922	-	1,144,971	11,914,893
Student Affairs - Basic Needs and Foster Youth	1,135,940	-	1,135,940	-	-	1,135,940
Student Affairs - Health Services Fee	12,939,000	845,000	13,784,000	-	-	13,784,000
Student Affairs - Student Success Fees	4,265,948	-	4,265,948	-	-	4,265,948
Student Affairs - Cal Poly Opportunity Fees	1,892,781	324,847	2,217,628	-	-	2,217,628
Administration & Finance	28,503,771	-	28,503,771	-	-	28,503,771
President's Office	1,582,060	-	1,582,060	-	-	1,582,060
University Support	648,422	-	648,422	-	-	648,422
University Development	3,620,996	-	3,620,996	-	-	3,620,996
University Development - Cal Poly Opportunity Fee	-	195,300	195,300	-	-	195,300
University Communications & Marketing	2,462,220	-	2,462,220	-	20,000	2,482,220
University Personnel	4,278,127	-	4,278,127	-	-	4,278,127
Sub-total - General Campus Allocations	282,002,487	5,813,110	287,815,597	-	2,003,865	289,819,462
						12/5/2023



CSU General Operating Fund Budget Plan FY 2023/24

	Base Budget FY 2022/23	Base Budget Variance	Base Budget FY 2023/24	One Time Budget FY 2023/24	Summer 2023	Operating Budget FY 2023/24
Campus Based Scholarships						
SUG Allocation	10,942,000	1,413,000	12,355,000	-	-	12,355,000
Non Resident Scholarship	2,000,000	-	2,000,000	-	-	2,000,000
Cal Poly Opportunity Grant	8,864,500	2,664,000	11,528,500	-	-	11,528,500
College Based Fee II Financial Aid	2,160,000	5,415,690	7,575,690	-	-	7,575,690
Health Fee Financial Aid	2,091,000	142,000	2,233,000	-	-	2,233,000
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	1,200,000	-	1,200,000	-	-	1,200,000
Cal Poly Scholars - Mosaic	90,000	-	90,000	-	-	90,000
Cal Poly Grants	78,000	-	78,000	-	-	78,000
Athletics Scholarships	1,050,000	250,000	1,300,000	-	-	1,300,000
Professional Grad Fee Financial Aid	42,500	-	42,500	-	-	42,500
Summer Financial Aid	-	-	-	-	1,990,000	1,990,000
State Graduate Fellowships	23,000	-	23,000	-	-	23,000
Sub-total, Campus Based Scholarships	29,921,143	9,884,690	39,805,833	-	1,990,000	41,795,833
Centrally Managed/Mandatory Costs						
Benefit Centralization Savings	(5,000,000)	-	(5,000,000)	-	-	(5,000,000)
Centralized Benefit Pool	103,475,040	3,915,647	107,390,688	-	-	107,390,688
Infrastructure Funding Plan (CRM Support)	475,000	-	475,000	-	-	475,000
Risk/Liability Insurance Coverage	7,165,302	792,000	7,957,302	-	-	7,957,302
Benefit Admin Fee	105,000	-	105,000	-	-	105,000
Campus Utilities	10,638,264	1,161,736	11,800,000	-	-	11,800,000
Debt Service (Frost Center)	2,600,000	-	2,600,000	-	-	2,600,000
Fire Services	527,000	-	527,000	-	-	527,000
Cal Poly Opportunity Fee Assessment	2,250,000	(1,375,000)	875,000	-	-	875,000
SB84 Loan Repayment (year 5 of 7)	1,141,300	-	1,141,300	-	-	1,141,300
Admissions Loan (yak?itutu)	128,000	-	128,000	-	-	128,000
Strategic Investment Initiatives	2,000,000	-	2,000,000	-	-	2,000,000
Summer Support (SEM/Program Mgmt/University Overhead)	-	-	-	-	984,853	984,853
Memberships	125,000	22,000	147,000	-	-	147,000
Sub-total - Centrally Managed/Mandatory Costs	125,629,906	4,516,383	130,146,290	-	3,935,473	134,081,763



CSU General Operating Fund Budget Plan FY 2023/24

	Base Budget FY 2022/23	Base Budget Variance	Base Budget FY 2023/24	One Time Budget FY 2023/24	Summer 2023	Operating Budget FY 2023/24
Strategic Allocations						
Academic Mission - College Based Fee II	1,440,000	3,903,200	5,343,200	-	-	5,343,200
Promotion & Tenure	-	1,000,000	1,000,000	-	-	1,000,000
Athletics Support	-	1,225,000	1,225,000	-	272,000	1,497,000
Campus Contingency ⁽¹⁾	-	9,000,000	9,000,000	-	-	9,000,000
UP Operations	-	281,000	281,000	-	-	281,000
Enterprise Web Development - UCM	-	395,000	395,000	75,000	-	470,000
Enterprise Web Development - ITS	-	574,040	574,040	250,000	-	824,040
ITS Funding WTC Study	-	757,200	757,200	1,055,000	-	1,812,200
Economic Development Activities	-	352,000	352,000	-	-	352,000
A&F Operations	-	226,500	226,500	-	-	226,500
Title IX compliance	-	500,000	500,000	-	-	500,000
Mustang Business Park	-	3,000,000	3,000,000	-	-	3,000,000
Mustang Shuttle	-	15,000	15,000	-	-	15,000
Bus Contract	-	(225,000)	(225,000)	-	-	(225,000)
Sub-total, Commitments	1,440,000	21,003,940	22,443,940	1,380,000	272,000	24,095,940
Total Uses	438,993,537	41,218,123	480,211,660	1,380,000	8,201,338	489,792,998
Net Operating Budget Surplus / (Deficit)	(\$7,938,537)	(\$8,573,123)	(\$16,511,660)	(\$1,380,000)	(\$92,430)	(\$17,984,090)
Budgeted Reserves						
Campus Reserves - Capital	500,000	(500,000)	-	-	-	-
Campus Reserves - Economic Uncertainty	2,000,000	(2,000,000)	-	(17,984,090)	-	(17,984,090)
Sub-total, Reserves	2,500,000	(2,500,000)	-	(17,984,090)	-	(17,984,090)
Net Budget Surplus/Deficit After Reserves	(\$10,438,537)	(\$6,073,123)	(\$16,511,660)	\$16,604,090	(\$92,430)	\$0

(1) Compensation funding is an early estimation. Final determination of campus cost will be calculated once contract negotiations have concluded.



State Funded Allocations and Campus Mandatory Costs

FY 2023-24

	Prior Year Adj	FY2023-24	Total
Sources			
State Appropriations	\$ 3,999,000	\$ 7,526,000	\$ 11,525,000
Total Sources	\$ 3,999,000	\$ 7,526,000	\$ 11,525,000
Funded Uses			
Health Premium Increases	-	2,861,000	2,861,000
GI 2025	-	568,000	568,000
Student Basic Needs	-	133,000	133,000
FY2022-2023 Retirement Adjustment	3,999,000	-	3,999,000
Financial Aid - SUG	-	1,413,000	1,413,000
Risk/Liability Coverage	-	792,000	792,000
Subtotal State Funded Uses	\$ 3,999,000	\$ 5,767,000	\$ 9,766,000
Unfunded Mandatory Costs			
Compensation ⁽¹⁾	-	9,000,000	9,000,000
Campus Utilities	-	1,161,736	1,161,736
Promotion and Tenure	-	1,000,000	1,000,000
Subtotal Unfunded Mandatory Costs	-	\$ 11,161,736	\$ 11,161,736
Total	-	\$ (9,402,736)	\$ (9,402,736)

(1) Compensation funding is an early estimation. Final determination of campus cost will be calculated once contract negotiations have concluded.



Summary of New Allocations By Division / Source FY 2023/24

	State Approp/ Tuition	Campus Based Fees	External Funding	One-Time	Total
Academic Affairs					
College Based Fee - Colleges	\$ -	\$ 1,569,000	\$ -	\$ -	\$ 1,569,000
College Based Fee - Provost	-	3,903,200	-	-	3,903,200
Cal Poly Plan	-	296,000	-	-	296,000
Faculty Promotion/Tenure	1,000,000	-	-	-	1,000,000
Cal Poly Opportunity Fee	-	1,969,296	-	-	1,969,296
Lottery	-	-	191,000	-	191,000
	\$ 1,000,000	\$ 7,737,496	\$ 191,000	\$ -	\$ 8,928,496
Strategic Enrollment Management					
College Based Fee - SEM Administrative Support	-	439,110	-	-	439,110
Cal Poly Opportunity Fee - Regional Admissions	-	174,557	-	-	174,557
	\$ -	\$ 613,667	\$ -	\$ -	\$ 613,667
University Personnel					
Title IX Compliance Funding	500,000	-	-	-	500,000
AVP funding	281,000	-	-	-	281,000
	\$ 781,000	\$ -	\$ -	\$ -	\$ 781,000
Information Technology					
Enterprise Web Development	574,040	-	-	250,000	824,040
WTC Bridge funding	-	-	1,055,000	-	1,055,000
ITS Funding based on WTC Study	-	-	367,956	-	367,956
Phone cost funding	757,200	-	(757,200)	-	-
	\$ 1,331,240	\$ -	\$ 665,756	\$ 250,000	\$ 2,246,996
Research					
	-	-	-	-	-
	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Diversity & Inclusion					
	-	-	-	-	-
	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -



CAL POLY

Summary of New Allocations By Division / Source FY 2023/24

	State Approp/ Tuition	Campus Based Fees	External Funding	One-Time	Total
Student Affairs					
Increase in Student Affairs/Housing IDC	-	-	555,203	-	555,203
Health Services Fee	-	845,000	-	-	845,000
Cal Poly Opportunity Fee	-	324,847	-	-	324,847
Financial Aid - Athletics	250,000	-	-	-	250,000
Athletics Support/Football Coach	1,225,000	-	-	-	1,225,000
	\$ 1,475,000	\$ 1,169,847	\$ 555,203	\$ -	\$ 3,200,050
University Development					
New Positions/IRP's (Pre-funded from 22-23)	-	-	500,000	-	500,000
Cal Poly Opportunity Fee - Development & Fundraising	-	195,300	-	-	195,300
Additional funding from Foundation ⁽¹⁾	-	-	-	-	-
	\$ -	\$ 195,300	\$ 500,000	\$ -	\$ 695,300
University Support					
Economic Development Activities	352,000	-	-	-	352,000
Memberships	22,000	-	-	-	22,000
	\$ 374,000	\$ -	\$ -	\$ -	\$ 374,000
University Communication and Marketing					
Brand Reinvestment Campaign (Pre-funded from 22-23)	-	-	300,000	-	300,000
Enterprise Web Development	395,000	-	-	75,000	470,000
	\$ 395,000	\$ -	\$ 300,000	\$ 75,000	\$ 770,000
Administration & Finance					
Operations Director	226,500	-	-	-	226,500
Bus Contract	(225,000)	-	-	-	(225,000)
	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500



CAL POLY

Summary of New Allocations By Division / Source FY 2023/24

	State Appropr/ Tuition	Campus Based Fees	External Funding	One-Time	Total
Central/Mandatory Costs					
Utility cost increases	1,161,736	-	-	-	1,161,736
Cal Poly Mustang Business Park	3,000,000	-	-	-	3,000,000
CPOF Fee Assessment Reduction	(1,375,000)	-	-	-	(1,375,000)
Centralized Benefit	3,915,647	-	-	-	3,915,647
Compensation ⁽²⁾	9,000,000	-	-	-	9,000,000
Financial Aid - Cal Poly Opportunity Fee	-	2,664,000	-	-	2,664,000
Financial Aid - College Based Fee	-	5,415,690	-	-	5,415,690
Financial Aid - Health	-	142,000	-	-	142,000
Financial Aid - SUG	1,413,000	-	-	-	1,413,000
Risk/Insurance	792,000	-	-	-	792,000
Mustang Shuttle	15,000	-	-	-	15,000
	\$ 17,922,383	\$ 8,221,690	\$ -	\$ -	\$ 26,144,073
Total Allocations by Funding Source	\$ 23,280,123	\$ 17,938,000	\$ 2,211,959	\$ 325,000	\$ 43,755,082



(1) Funding of \$1,271,190 is being withheld pending final approval from Foundation

(2) Compensation funding is an early estimation. Final determination of campus cost will be calculated once contract negotiations have concluded.

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

CODED MEMO B 2023-02

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, Vice Chancellor of Human Resources
Dr. Dilcie Perez, Deputy Vice Chancellor for Academic and Student Affairs
Dr. Nathan Evans, Deputy Vice Chancellor for Academic and Student Affairs
CSU Presidents, Provosts, Vice Presidents for Student Affairs, Financial Officers, Budget Officers, Financial Aid Directors, Enrollment Planning and Resource Officers

Date: July 18, 2023

Re: 2023-24 Final Budget Allocations

Attachments: Coded Memo B 2023-02, Attachments A-F

The Budget Act of 2023 includes a \$330.5 million increase in base General Fund appropriation for the California State University (CSU). A summary of the 2023-24 final base operating fund budget can be found on the next page. The budget includes a \$227.3 million base increase for CSU operational costs; \$99.7 million to support debt service for CSU infrastructure projects; \$1.3 million to expand the CSU Basic Needs Initiative; \$1.0 million to support students with disabilities; \$0.8 million to increase student mental health resources; \$0.3 million for Rapid Rehousing; and \$0.1 million for the Corporation for Education Network Initiatives in California.

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

- Attachment A: Operating Budget Sources
- Attachment B: Revisions to 2022-23 General Fund Allocations (Uses)
- Attachment C: 2023-24 Expenditure Adjustments (Uses) and Revenue Adjustments (Sources)
- Attachment D: 2023-24 Enrollment and Tuition & Fee Revenue (Sources)
- Attachment E: 2023-24 State University Grants (Uses)
- Attachment F: 2023-24 Lottery Allocation (Sources)

CSU Universities
Bakersfield
Channel Islands
Chico
Dominguez Hills
East Bay

Fresno
Fullerton
Humboldt
Long Beach
Los Angeles
Maritime Academy

103

Monterey Bay
Northridge
Pomona
Sacramento
San Bernardino
San Diego

San Francisco
San José
San Luis Obispo
San Marcos
Sonoma
Stanislaus

The following table summarizes the 2023-24 base operating fund budget, including General Fund and tuition and fee revenue.

2023-24 Final Budget Allocation Summary	
2022-23 Final Budget, General Fund (Coded Memo B 2022-03)	\$4,589,590,000
2022-23 State-Funded Retirement Adjustment	68,544,000
2022-23 Revised General Fund Budget	\$4,658,134,000
2023-24 General Fund Increase	330,540,000
2023-24 Total General Fund Budget	\$4,988,674,000
2022-23 FIRMS Budget Gross Tuition & Fees (Campus Reported)	\$3,097,817,000
2023-24 Tuition from Enrollment Growth (3,434 FTES)	22,440,000
2023-24 Gross Tuition & Fees	\$3,120,257,000
2023-24 Total Operating Budget	\$8,108,931,000
2023-24 Expenditure Increases	
Health Care Premiums	\$50,524,000
Operations and Maintenance of New Facilities	6,032,000
Liability and Property Insurance Premiums	13,700,000
Strategic Resident Enrollment Growth (3,434 FTES)	50,648,000
Student Mental Health Resources	800,000
Student Basic Needs	1,300,000
Support for Students with Disabilities	1,000,000
Other Program Adjustments	228,976,000
2023-24 Total Expenditure Increases	\$352,980,000

The 2023-24 final budget also included one-time General Fund augmentations. Separate allocations will be provided at later dates.

The governor signed three pieces of legislation specific to the Budget Act of 2023 that affect the CSU. Senate Bill 101, Chapter 12 of 2023 and Assembly Bill 102, Chapter 38 of 2023 include the budget detail for the main CSU budget Item 6610-001-0001. Senate Bill 117, Chapter 50 of 2023 provides budget detail for 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 2023-24 Operating Budget](#)
- Original Budget Act of 2023, [Senate Bill 101](#)

- Amended Budget Act of 2023, [Assembly Bill 102](#)
- Higher Education Trailer Bill, [Senate Bill 117](#)
- [2023-24 Budget, Department of Finance, State of California](#)

RS: JK: JW

Attachments

2023-24 Final Budget Allocations, Attachment Descriptions

Operating Budget Sources - (Attachment A)

Attachment A summarizes the 2023-24 operating budget by university including revisions to 2022-23 General Fund allocations (Attachment B) and 2023-24 expenditure and revenue adjustments (Attachment C and D).

Revisions to 2022-23 General Fund Allocations - (Attachment B)

Revisions to the 2022-23 General Fund allocations reflect changes that occurred since adoption of the Budget Act of 2022 and publication of the 2022-23 final budget allocations memo (B 2022-03). These adjustments include:

- **Basic Needs**

A \$10 million allocation was provided to universities to sustain and expand Basic Needs initiatives across the CSU after the 2022-23 final budget allocations were made. This ongoing funding was allocated to universities from resources temporarily held by the Chancellor's Office in 2022-23. Allocations were based on the university proportion of students with zero expected family contribution to their total cost of attendance. The funding supports student outcomes such as persistence and completion by addressing student food and housing insecurity and should augment, and not supplant, other resources.

- **Graduation Initiative 2025**

After the 2022-23 final budget allocations were made, \$35 million were allocated to universities in support of graduation initiative goals and equity priorities that fall within the framework of the six operational pillars. This ongoing funding was allocated to universities from resources temporarily held by the Chancellor's Office in 2022-23. Allocations were based on the number of students eligible for federal Pell grants in 2020-21. The funding facilitates university progress toward the established goals and metrics for equitable student outcomes.

- **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.

The 2021-22 to 2022-23 State Miscellaneous First Tier rates increased from 29.220 percent to 32.000 percent and the State Peace Officer / Firefighter rate increased from 32.840 percent to 50.000 percent. The 2022-23 operating budget base retirement cost increase funded by the state is \$68.5 million. The distribution is based on the 2013-14 pensionable payroll by university as provided by the State Controller's Office.

- **Other Program Adjustments**

After 2022-23 final budget allocations were made, \$0.3 million were allocated to Cal Maritime for compensation costs related to enrollment initiatives. Cal Poly Humboldt is allocated \$4.6 million as part of the \$25 million for additional academic programs related to Humboldt's new polytechnic designation. The remaining \$11.6 million will be included in future allocations as the polytechnic transition continues. The third adjustment is the transfer of \$5.4 million for various systemwide program changes.

2023-24 Expenditure Adjustments and Revenue Adjustments - (Attachment C)

- **Employer-Paid Health Care Premiums**

Effective January 2023, the estimated annual cost of employer-paid health care rate increases is \$50.5 million, equivalent to an eight percent increase in costs. The number of CSU employee participants and the difference between the old and new employer-paid rates determine health care benefit cost increases. The distribution is based on the university percentage share of 2021-22 actual operating fund expenditures for employer-paid health benefits. For additional information regarding January 2023 health premiums, please reference Human Resources Technical Letter, ([HR/Benefits 2022-18](#)).

- **Operations and Maintenance of New Facilities**

This allocation provides an increase of \$6 million for regular operations and maintenance of new facilities, which include the cost of utilities, building maintenance, custodial, landscape and administrative support. In 2023-24, the CSU is scheduled to open 284,405 new square feet of space. Funding is provided at the rate of \$21.21 per square foot. More details on university facilities included in this allocation are provided [online](#).

- **Liability and Property Insurance Premiums**

\$13.7 million is allocated to universities, equivalent to a 14 percent increase in costs related to liability and property coverage. The distribution is based on the university's percentage share of 2021-22 actual operating fund expenditures for liability and property insurance premiums. Insurance premiums are on the rise across the country and more so for California public entities. California higher education faces some of the toughest challenges in the liability insurance market.

- **Enrollment Growth**

The 2023-24 final budget allocations include strategic California resident enrollment growth of 3,434 full-time equivalent students (FTES) at 11 universities. This is equivalent to a one percent increase in funded resident, undergraduate enrollment. These universities are expected to increase actual enrollment compared to 2022-23 actual enrollment by at least the 2023-24 resident target increase. If this level of enrollment growth is not achieved, the funded target growth may be reallocated in 2024-25 from the universities to other universities that achieved growth and are above their funded target in 2023-24. These actions are consistent with the CSU Enrollment Target and Budget Reallocation Plan, which will be fully implemented in 2024-25.

Funding to support this growth is based on the 2023-24 published marginal cost of instruction of \$14,749 per FTES, which is made up of a combination of state General Fund and tuition revenue (reference the [2023-24 marginal cost detail](#)) for a total enrollment growth cost of \$50.6 million.

The methodology used to allocate funding for enrollment growth continues to acknowledge the different tuition collection rates per FTES at each university. The 2023-24 methodology starts with the \$14,749 marginal cost per FTES, subtracts each university's actual tuition revenue per FTES, which varies based on each university's mandatory fee waivers and other factors. The methodology then allocates state General Fund equal to the difference. An example is provided below:

University 1		University 2
\$14,749	Funding per FTES	\$14,749
(5,500)	University Tuition per FTES	(6,000)
\$9,249	General Fund per FTES	\$8,749

The university tuition revenue per FTES is based on actual 2021-22 tuition revenue (Object Code 501001) divided by actual college year FTES.

- **Student Mental Health Resources and Student Basic Needs**

To support increased student mental health resources, \$0.8 million was added to the \$15 million in base funding allocated in 2021-22. In addition, a \$1.3 million allocation was provided for the Graduation Initiative to sustain and expand university basic needs initiatives, building upon previous allocations of \$25 million.

Both allocations are held centrally and will be distributed to universities in a separate communication.

- **Support for Students with Disabilities**

To support students with disabilities, \$1 million was provided to supplement core expenditures to improve services for these students, with a focus on increasing the number of professional staff supporting them. The allocation to universities will be based upon the number of students with disabilities.

This allocation is held centrally and will be distributed to universities in a separate communication.

- **Other Program Adjustments**

Other program adjustments include base allocations for universities and for systemwide programs. The timing on the allocation of these funds will vary. Some ongoing funding is held at the Chancellor’s Office for potential compensation increases. Also, base funding is held for the Corporation for Education Network Initiatives in California, which is administered by the Chancellor’s Office.

- **2023-24 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 universities based on the relative share of students with an Expected Family Contribution (EFC) of \$0 to \$4,000. University SUG allocations for 2023-24 are no less than 95 percent of their 2022-23 amount. Further details on SUG distribution by university are outlined in the Attachment E section below.

2023-24 Enrollment and Tuition & Fee Revenue - (Attachment D)

Attachment D includes the tuition and fee revenue reported by universities in the 2022-23 FIRMS budget submissions and the projected revenue from the growth in funded resident enrollment targets in 2023-24. Resident enrollment targets for 2023-24 will increase 3,434 FTES from 2022-23. The nonresident enrollment has been updated to reflect the most recent year (2022-23) actual full-time equivalent student figures.

2023-24 State University Grants - (Attachment E)

The State University Grant (SUG) program provides need-based awards to eligible undergraduate and graduate/postbaccalaureate students. University 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 universities is necessary to ensure that SUG-eligible students with the greatest financial need receive SUG awards.

As student enrollment and financial aid demographics change over time and by university, five percent of the SUG pool is distributed to universities 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 university's share of total need is above 95 percent of its past year allocation, they will receive a portion of the \$35 million being reallocated. For additional information, see [The State University Grant \(SUG\) Program](#) policy.

2023-24 Lottery Allocation - (Attachment F)

The Board of Trustees \$67 million Lottery budget approved for 2023-24 included a \$4 million increase to university-based programs, bringing the total to \$43.7 million, or \$113 per resident target full-time equivalent student (FTES). Funding is allocated directly to universities, allowing presidents flexibility to meet unique university needs. This funding increase is distributed based on 2023-24 resident FTES enrollment targets. Lottery funds on each university must be spent according to [systemwide guidelines](#).

**ATTACHMENT A - Operating Budget Sources
2023-24 Final Budget Allocations**

Coded Memo B 2023-02

	(1)		(2)			(3)		(4)		(5)		(6)		(7)		(8)		(9)	
	2022-23 Gross Operating Budget	(Coded Memo B 2022-03)	2022-23 General Fund	Revisions to 2022-23 General Fund Allocations	2023-24 General Fund Increase for Expenditures	Total 2023-24 General Fund	2022-23 Estimated Gross Tuition & Fee Revenue	2023-24 Tuition Revenue from Enrollment Growth	Total 2023-24 Estimated Gross Tuition & Fee Revenue	2022-23 Estimated Gross Tuition & Fee Revenue	2023-24 Tuition Revenue from Enrollment Growth	Total 2023-24 Estimated Gross Tuition & Fee Revenue	2023-24 Gross Operating Budget	(Cols. 5 + 8)					
Bakersfield	\$166,012,000	(Coded Memo B 2022-03)	\$103,615,000	\$2,780,000	\$520,000	\$106,915,000	\$62,307,000		\$62,307,000		\$62,307,000	\$169,222,000		(Cols. 5 + 8)					
Channel Islands	137,975,000		97,120,000	2,051,000	958,000	100,129,000	38,032,000		38,032,000		38,032,000	138,161,000		(Cols. 5 + 8)					
Chico	250,102,000		151,499,000	4,029,000	1,377,000	156,905,000	88,883,000		88,883,000		88,883,000	245,788,000		(Cols. 5 + 8)					
Dominguez Hills	226,399,000		132,053,000	3,918,000	1,708,000	137,679,000	97,619,000	\$684,000	97,619,000	\$684,000	98,303,000	235,982,000		(Cols. 5 + 8)					
East Bay	214,050,000		124,010,000	3,606,000	1,117,000	128,733,000	82,083,000		82,083,000		82,083,000	210,816,000		(Cols. 5 + 8)					
Fresno	356,914,000		208,483,000	5,952,000	4,572,000	219,007,000	146,931,000		146,931,000		146,931,000	365,938,000		(Cols. 5 + 8)					
Fullerton	519,776,000		268,173,000	8,520,000	9,624,000	286,317,000	252,512,000	3,623,000	252,512,000	3,623,000	256,135,000	542,452,000		(Cols. 5 + 8)					
Humboldt	142,890,000		105,864,000	6,989,000	911,000	113,764,000	37,099,000		37,099,000		37,099,000	150,863,000		(Cols. 5 + 8)					
Long Beach	535,667,000		284,658,000	8,684,000	7,073,000	300,415,000	253,652,000	2,042,000	253,652,000	2,042,000	255,694,000	556,109,000		(Cols. 5 + 8)					
Los Angeles	355,094,000		207,265,000	6,182,000	4,856,000	218,303,000	151,999,000	2,869,000	151,999,000	2,869,000	154,868,000	373,171,000		(Cols. 5 + 8)					
Maritime	50,360,000		39,350,000	1,026,000	171,000	40,547,000	9,171,000		9,171,000		9,171,000	49,718,000		(Cols. 5 + 8)					
Monterey Bay	140,423,000		97,074,000	1,904,000	1,037,000	100,015,000	43,898,000		43,898,000		43,898,000	143,913,000		(Cols. 5 + 8)					
Northridge	505,451,000		279,835,000	9,307,000	5,908,000	295,050,000	226,098,000	1,935,000	226,098,000	1,935,000	228,033,000	523,083,000		(Cols. 5 + 8)					
Pomona	365,980,000		200,568,000	5,949,000	6,773,000	213,290,000	152,938,000	2,892,000	152,938,000	2,892,000	155,830,000	369,120,000		(Cols. 5 + 8)					
Sacramento	404,752,000		222,799,000	6,879,000	8,334,000	238,012,000	181,602,000	2,773,000	181,602,000	2,773,000	184,375,000	422,387,000		(Cols. 5 + 8)					
San Bernardino	282,219,000		159,914,000	4,846,000	3,428,000	168,188,000	123,975,000		123,975,000		123,975,000	292,163,000		(Cols. 5 + 8)					
San Diego	558,170,000		265,036,000	7,139,000	16,117,000	288,292,000	280,998,000	1,779,000	280,998,000	1,779,000	282,777,000	571,069,000		(Cols. 5 + 8)					
San Francisco	414,869,000		220,054,000	7,017,000	5,433,000	232,504,000	190,442,000		190,442,000		190,442,000	422,946,000		(Cols. 5 + 8)					
San Jose	455,155,000		221,068,000	6,786,000	5,378,000	233,232,000	235,067,000	1,582,000	235,067,000	1,582,000	236,649,000	469,881,000		(Cols. 5 + 8)					
San Luis Obispo	423,595,000		184,867,000	4,700,000	6,825,000	196,392,000	249,236,000	1,191,000	249,236,000	1,191,000	250,427,000	446,819,000		(Cols. 5 + 8)					
San Marcos	198,385,000		117,111,000	3,303,000	2,908,000	123,322,000	82,205,000	1,070,000	82,205,000	1,070,000	83,275,000	206,597,000		(Cols. 5 + 8)					
Sonoma	130,243,000		87,627,000	2,353,000	1,013,000	90,993,000	37,939,000		37,939,000		37,939,000	128,932,000		(Cols. 5 + 8)					
Stanislaus	159,857,000		97,892,000	2,647,000	1,331,000	101,870,000	61,802,000		61,802,000		61,802,000	163,672,000		(Cols. 5 + 8)					
University Total	\$6,994,338,000		\$3,875,935,000	\$116,567,000	\$97,372,000	\$4,089,874,000	\$3,086,488,000	\$22,440,000	\$3,086,488,000	\$22,440,000	\$3,108,928,000	\$7,198,802,000		(Cols. 5 + 8)					
Chancellor's Office & Systemwide Programs	195,773,000		188,255,000	7,259,000	1,202,000	196,716,000	10,690,000		10,690,000		10,690,000	207,406,000		(Cols. 5 + 8)					
Center for California Studies	5,180,000		5,180,000	27,000	38,000	5,245,000	639,000		639,000		639,000	5,245,000		(Cols. 5 + 8)					
Summer Arts	674,000		35,000	(55,309,000)	132,238,000	35,000	639,000		639,000		639,000	674,000		(Cols. 5 + 8)					
Systemwide Provisions	179,625,000		179,625,000			256,554,000						256,554,000		(Cols. 5 + 8)					
Systemwide Capital & Infrastructure	340,560,000		340,560,000		99,690,000	440,250,000						440,250,000		(Cols. 5 + 8)					
CSU System Total	\$7,716,150,000		\$4,589,590,000	\$68,544,000	\$330,540,000	\$4,988,674,000	\$3,097,817,000	\$22,440,000	\$3,097,817,000	\$22,440,000	\$3,120,257,000	\$8,108,931,000		(Cols. 5 + 8)					

ATTACHMENT B - Revisions to 2022-23 General Fund Allocations (Uses)
2023-24 Final Budget Allocations

	(1)	(2)	(3)	(4)	(5)
	Student Basic Needs	Graduation Initiative 2025	2022-23 State Funded Retirement Adjustment	Other Program Adjustments	Revisions to 2022-23 General Fund Allocations
Bakersfield	\$342,000	\$1,038,000	\$1,400,000		\$2,780,000
Channel Islands	145,000	586,000	1,320,000		2,051,000
Chico	276,000	1,130,000	2,623,000		4,029,000
Dominguez Hills	492,000	1,615,000	1,811,000		3,918,000
East Bay	274,000	1,007,000	2,325,000		3,606,000
Fresno	639,000	2,219,000	3,094,000		5,952,000
Fullerton	789,000	2,939,000	4,792,000		8,520,000
Humboldt	142,000	512,000	1,763,000	\$4,572,000	6,989,000
Long Beach	784,000	2,842,000	5,058,000		8,684,000
Los Angeles	745,000	2,460,000	2,977,000		6,182,000
Maritime	9,000	150,000	530,000	337,000	1,026,000
Monterey Bay	136,000	502,000	1,266,000		1,904,000
Northridge	1,220,000	3,143,000	4,944,000		9,307,000
Pomona	553,000	2,167,000	3,229,000		5,949,000
Sacramento	681,000	2,498,000	3,700,000		6,879,000
San Bernardino	479,000	1,704,000	2,663,000		4,846,000
San Diego	478,000	1,665,000	4,996,000		7,139,000
San Francisco	450,000	1,709,000	4,858,000		7,017,000
San Jose	479,000	1,687,000	4,620,000		6,786,000
San Luis Obispo	133,000	568,000	3,999,000		4,700,000
San Marcos	304,000	1,105,000	1,894,000		3,303,000
Sonoma	99,000	405,000	1,849,000		2,353,000
Stanislaus	251,000	949,000	1,447,000		2,647,000
University Total	\$9,900,000	\$34,600,000	\$67,158,000	\$4,909,000	\$116,567,000
Chancellor's Office & Systemwide Programs	100,000	400,000	1,359,000	5,400,000	7,259,000
Center for California Studies			27,000		27,000
Systemwide Provisions	(10,000,000)	(35,000,000)		(10,309,000)	(55,309,000)
CSU System Total	\$0	\$0	\$68,544,000	\$0	\$68,544,000

(Sum Cols. 1-4)

ATTACHMENT C - 2023-24 Expenditure Adjustments (Uses) and Revenue Adjustments (Sources)
2023-24 Final Budget Allocations

	Mandatory Costs			(4) Enrollment Growth <i>(\$14,749 * Attach. D, Col.2)</i>	(5) Other Program Adjustments	(6) State University Grant 5% Redistribution <i>(Attach. E, Col. 4)</i>	(7) 2023-24 Expenditure Adjustments <i>(Sum Cols. 1-6)</i>	Revenue Adjustments	
	(1)	(2)	(3)					(8)	(9)
	Health Premiums	Operations & Maintenance of New Facilities	Liability & Property Insurance Premiums					2023-24 Tuition Revenue from Enrollment Growth	2023-24 General Fund Increase for Expenditures
Bakersfield	\$1,210,000		\$247,000				\$520,000	\$520,000	
Channel Islands	936,000	\$177,000	291,000				958,000	958,000	
Chico	1,984,000		454,000				1,377,000	1,377,000	
Dominguez Hills	1,505,000		533,000	\$1,475,000			2,392,000	\$684,000	1,708,000
East Bay	1,676,000		499,000				1,117,000		1,117,000
Fresno	2,577,000		658,000				4,572,000		4,572,000
Fullerton	3,526,000		914,000	7,905,000			13,247,000	3,623,000	9,624,000
Humboldt	1,098,000	41,000	330,000				911,000		911,000
Long Beach	3,623,000		1,021,000	4,498,000			9,115,000	2,042,000	7,073,000
Los Angeles	2,323,000		826,000	6,342,000			7,725,000	2,869,000	4,856,000
Maritime	346,000		184,000				171,000		171,000
Monterey Bay	980,000	141,000	293,000				1,037,000		1,037,000
Northridge	3,405,000		1,033,000	4,204,000			7,843,000	1,935,000	5,908,000
Pomona	2,617,000	220,000	697,000	6,593,000			9,665,000	2,892,000	6,773,000
Sacramento	3,006,000	717,000	736,000	6,283,000			11,107,000	2,773,000	8,334,000
San Bernardino	2,009,000		619,000				3,428,000		3,428,000
San Diego	3,833,000	2,314,000	767,000	4,292,000			17,896,000	1,779,000	16,117,000
San Francisco	2,898,000	2,298,000	905,000				5,433,000		5,433,000
San Jose	3,326,000		807,000	3,525,000			6,960,000	1,582,000	5,378,000
San Luis Obispo	2,861,000		792,000	2,950,000			8,016,000	1,191,000	6,825,000
San Marcos	1,524,000		342,000	2,581,000			3,978,000	1,070,000	2,908,000
Sonoma	1,095,000		333,000				1,013,000		1,013,000
Stanislaus	1,265,000	124,000	228,000				1,331,000		1,331,000
University Total	\$49,623,000	\$6,032,000	\$13,509,000	\$50,648,000	\$0	\$0	\$119,812,000	\$22,440,000	\$97,372,000
Chancellor's Office & Systemwide Programs	863,000		191,000		148,000		1,202,000		1,202,000
Center for California Studies	38,000						38,000		38,000
Systemwide Provisions				132,238,000			132,238,000		132,238,000
Systemwide Capital & Infrastructure				99,690,000			99,690,000		99,690,000
CSU System Total	\$50,524,000	\$6,032,000	\$13,700,000	\$50,648,000	\$232,076,000	\$0	\$352,980,000	\$22,440,000	\$330,540,000

**ATTACHMENT D - 2023-24 Enrollment and Tuition & Fee Revenue (Sources)
2023-24 Final Budget Allocations**

	Enrollment				Tuition				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2022-23 Resident FTEs Target	2023-24 Resident FTEs Target Increase	2023-24 Total Resident FTEs Target	2022-23 Nonresident FTEs ¹	2023-24 Estimated Total FTEs	2022-23 Gross Tuition Revenue	2022-23 Other Fee Revenue	Estimated 2023-24 Tuition Revenue from Enrollment Growth	2023-24 Estimated Gross Tuition & Fee Revenue
			(Sum Col. 1-2)		(Sum Col. 3-4)	(University Reported, 2022-23 FIRMS Budget)			
Bakersfield	8,542		8,542	212	8,754	\$54,421,000	\$7,886,000		\$62,307,000
Channel Islands	6,135		6,135	74	6,209	34,359,000	3,673,000		38,032,000
Chico	15,560		15,560	338	15,898	74,164,000	14,719,000		88,883,000
Dominguez Hills	11,723	100	11,823	228	12,051	81,000,000	16,619,000	\$684,000	98,303,000
East Bay	12,522		12,522	775	13,297	64,894,000	17,189,000		82,083,000
Fresno	20,675		20,675	589	21,264	130,425,000	16,506,000		146,931,000
Fullerton	30,617	536	31,153	995	32,148	207,334,000	45,178,000	3,623,000	256,135,000
Humboldt	7,603		7,603	305	7,908	29,639,000	7,460,000		37,099,000
Long Beach	30,787	305	31,092	1,287	32,379	209,976,000	43,676,000	2,042,000	255,694,000
Los Angeles	18,900	430	19,330	494	19,824	127,708,000	24,291,000	2,869,000	154,868,000
Maritime	1,418		1,418	27	1,445	5,624,000	3,547,000		9,171,000
Monterey Bay	6,378		6,378	218	6,596	38,893,000	5,005,000		43,898,000
Northridge	28,533	285	28,818	1,276	30,094	194,761,000	31,337,000	1,935,000	228,033,000
Pomona	19,653	447	20,100	588	20,688	125,493,000	27,445,000	2,892,000	155,830,000
Sacramento	24,371	426	24,797	702	25,499	156,897,000	24,705,000	2,773,000	184,375,000
San Bernardino	16,489		16,489	364	16,853	106,061,000	17,914,000		123,975,000
San Diego	29,116	291	29,407	4,955	34,362	191,369,000	89,629,000	1,779,000	282,777,000
San Francisco	24,582		24,582	1,192	25,774	152,319,000	38,123,000		190,442,000
San Jose	23,891	239	24,130	2,304	26,434	172,206,000	62,861,000	1,582,000	236,649,000
San Luis Obispo	17,975	200	18,175	3,570	21,745	118,956,000	130,280,000	1,191,000	250,427,000
San Marcos	9,979	175	10,154	209	10,363	60,646,000	21,559,000	1,070,000	83,275,000
Sonoma	8,429		8,429	107	8,536	32,946,000	4,993,000		37,939,000
Stanislaus	8,427		8,427	70	8,497	53,552,000	8,250,000		61,802,000
University Total	382,305	3,434	385,739	20,879	406,618	\$2,423,643,000	\$662,845,000	\$22,440,000	\$3,108,928,000
Chancellor's Office & Systemwide Programs ²	1,319		1,319	26	1,345	880,000	9,810,000		10,690,000
Summer Arts	56		56	2	58	639,000			639,000
CSU System Total	383,680	3,434	387,114	20,907	408,021	\$2,425,162,000	\$672,655,000	\$22,440,000	\$3,120,257,000

¹ Equal to university reported actual 2022-23 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 - 2023-24 State University Grants (Uses)
2023-24 Final Budget Allocations

	(1)	(2)	(3)	(4)	(5)	Data Points for Reference		
	2022-23 SUG <i>(Coded Memo B 2022-03, Attach. E)</i>	2023-24 Preliminary SUG <i>(95% of 2022-23 SUG)</i>	Redistribution of 5% <i>(based on change in relative need)</i>	2023-24 SUG Adjustment <i>(Cols. 2+3 - Col. 1)</i>	2023-24 Final Budget SUG <i>(Cols. 2 + 3)</i>	% of SUG Eligible Population 2022-23	% of SUG Eligible Population 2023-24	2023-24 SUG Total as a % of Prior Year <i>(Col. 5 / Col. 1)</i>
Bakersfield	\$18,745,000	\$17,808,000		(\$937,000)	\$17,808,000	2.67%	2.50%	95%
Channel Islands	8,923,000	8,477,000		(446,000)	8,477,000	1.23%	1.14%	95%
Chico	21,215,000	20,154,000		(1,061,000)	20,154,000	3.04%	2.68%	95%
Dominguez Hills	34,359,000	32,641,000	\$597,000	(1,121,000)	33,238,000	4.96%	4.76%	97%
East Bay	21,156,000	20,098,000		(1,058,000)	20,098,000	2.85%	2.57%	95%
Fresno	42,182,000	40,073,000	3,446,000	1,337,000	43,519,000	6.13%	6.31%	103%
Fullerton	58,813,000	55,872,000	3,843,000	902,000	59,715,000	8.57%	8.63%	102%
Humboldt	11,164,000	10,606,000		(558,000)	10,606,000	1.31%	1.32%	95%
Long Beach	59,550,000	56,573,000	2,950,000	(27,000)	59,523,000	8.65%	8.58%	100%
Los Angeles	50,920,000	48,374,000	780,000	(1,766,000)	49,154,000	7.14%	7.03%	97%
Maritime	1,584,000	1,505,000	(280,000)	(359,000)	1,225,000	0.16%	0.14%	77%
Monterey Bay	10,559,000	10,031,000	151,000	(377,000)	10,182,000	1.53%	1.46%	96%
Northridge	62,286,000	59,172,000	2,315,000	(799,000)	61,487,000	8.95%	8.84%	99%
Pomona	39,309,000	37,344,000	1,503,000	(462,000)	38,847,000	5.69%	5.58%	99%
Sacramento	45,917,000	43,621,000	2,661,000	365,000	46,282,000	6.58%	6.68%	101%
San Bernardino	33,727,000	32,041,000	2,486,000	800,000	34,527,000	4.84%	5.00%	102%
San Diego	46,438,000	44,116,000	9,012,000	6,690,000	53,128,000	6.79%	7.84%	114%
San Francisco	45,173,000	42,914,000	1,591,000	(668,000)	44,505,000	6.55%	6.39%	99%
San Jose	36,010,000	34,210,000	1,102,000	(698,000)	35,312,000	5.20%	5.07%	98%
San Luis Obispo	10,942,000	10,395,000	1,960,000	1,413,000	12,355,000	1.35%	1.82%	113%
San Marcos	17,350,000	16,483,000	398,000	(469,000)	16,881,000	2.49%	2.42%	97%
Sonoma	8,308,000	7,893,000		(415,000)	7,893,000	1.01%	0.95%	95%
Stanislaus	16,320,000	15,504,000	530,000	(286,000)	16,034,000	2.29%	2.30%	98%
University Total	\$700,950,000	\$665,905,000	\$35,045,000	\$0	\$700,950,000	100%	100%	100%

ATTACHMENT F - 2023-24 Lottery Allocation (Sources)
2023-24 Final Budget Allocations

	(1)	(2)	(3)
	2022-23 Final Lottery	2023-24 Lottery Increase	2023-24 Final Lottery
	<i>(Coded Memo B 2022-04)</i>		
	<i>(Cols. 1 + 2)</i>		
Bakersfield	\$888,000	\$80,000	\$968,000
Channel Islands	638,000	57,000	695,000
Chico	1,617,000	145,000	1,762,000
Dominguez Hills	1,218,000	121,000	1,339,000
East Bay	1,301,000	117,000	1,418,000
Fresno	2,149,000	193,000	2,342,000
Fullerton	3,182,000	346,000	3,528,000
Humboldt	790,000	71,000	861,000
Long Beach	3,199,000	322,000	3,521,000
Los Angeles	1,964,000	226,000	2,190,000
Maritime	147,000	14,000	161,000
Monterey Bay	663,000	59,000	722,000
Northridge	2,965,000	299,000	3,264,000
Pomona	2,042,000	235,000	2,277,000
Sacramento	2,533,000	276,000	2,809,000
San Bernardino	1,714,000	154,000	1,868,000
San Diego	3,026,000	304,000	3,330,000
San Francisco	2,555,000	229,000	2,784,000
San Jose	2,483,000	250,000	2,733,000
San Luis Obispo	1,868,000	191,000	2,059,000
San Marcos	1,037,000	113,000	1,150,000
Sonoma	876,000	79,000	955,000
Stanislaus	876,000	79,000	955,000
University Total	\$39,731,000	\$3,960,000	\$43,691,000



MEMORANDUM

6/30/2023

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; C. Wharton

SUBJECT: FY 2023-24 University Housing Budget

Attached for your review and approval is the 2023-24 University Housing Operating Budget. This budget reflects a 5-6% increase to the license rates for on-campus residence hall and apartment spaces with the exception of Cerro Vista.

The housing reserves are not currently held in accordance with EO994, section 7 due to the Covid-19 Pandemic. UH is expecting to have an updated reserve balance of \$20 million at the end of FY 2022-23. This is due primarily to a \$10 million increase in revenue from last year along with a return to pre-pandemic occupancy levels. All Covid-19 pandemic loans have been paid in full.

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.


Cynthia Vizcaino Villa (Nov 4, 2023 09:12 PDT)

11/04/2023

Memorandum

To: Keith Humphrey, Vice President for Student Affairs
Jo Campbell, Associate Vice President for Student Affairs
From: *CW* Carla Wharton, Director of Business & Finance for University Housing
Date: 6/22/23
Subject: University Housing Budget Fiscal Year 2023-24

Attached for your review and approval is the 2023-24 University Housing (UH) Operating Budget. UH has 8,611 bed spaces available for 2023-24. The budget reflects a 5% increase to the license rates for all on-campus residence hall spaces, a 6% increase on apartment single bedroom spaces in PCV, and no increase in Cerro Vista as recommended by UH Inter Housing Council (IHC). UH has also included a \$1 million increase in the budgeted Housing Grant to provide increased assistance for our low-income residents.

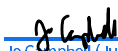
UH will begin the 2023-24 year with an estimated reserve balance of \$16 million after transferring \$3 million to Facilities to begin funding the Housing Future Plan. During the 2022-23 year UH repaid the remaining \$500,000 of the COVID loan from Agricultural Housing, which was the final payment of all outstanding COVID loans.


With this proposed FY 2023-24 budget, UH is planning for salary and benefit cost increases, filling of all vacant UH positions, and significant increases to Indirect Costs (IDC) including:

- \$2 million increase to Campus Initiatives, AFD, and HR,
- \$750,000 increase to assist with campus shuttle and City bus,
- \$555,000 increase in support to Student Affairs,
- \$400,000 increase in Facilities maintenance and a
- \$235,000 increase in ITS Services.

Debt service payments will increase by \$1.8 million due to the start of repayment of the SRB borrowing for renovations and deferred maintenance on our existing buildings.

With this budget we are planning to continue to build back UH reserves by contributing a minimum of 5% of our actual student rental income to reserves as required by the UH Reserve Policy. The Net Income is budgeted to be \$7.6 million after debt payments of \$32.3 million which will allow us to make the full reserve contribution required by our reserve policy and transfer funds to Facilities to support the implementation of the Housing Future Plan, which is essential in meeting the campus housing goals to support student success and enrollment growth.


Jo Campbell (Jun 23, 2023 09:35 PDT) 06/23/2023
Approved Date
Jo Campbell
Associate Vice President for Student Affairs


Keith Humphrey (Jun 24, 2023 16:38 PDT) 06/24/2023
Approved Date
Keith Humphrey
Vice President for Student Affairs

University Housing - Combined Existing Facilities		Budgeted 2023/24
	<i>Design Capacity</i>	7,689
	<i>Changes from Prior Year</i>	+quints & triples
	<i>Bedspaces per Current Configuration</i>	8,611
	<i>Budgeted Filled Bedspaces</i>	8,180
	<i>License Increase</i>	0% - 6%
Operating Revenue		
Rental Revenue		\$ 97,232,844
Conference & Event Revenue		357,349
Admissions Loan Repayment		128,000
Other Operating Revenues		504,490
Operating Interest Income		120,000
	Total	\$ 98,342,683
Operating Expense		
Housing Administration (<i>Move In / Marketing & Communications / Assignments / Budget & Finance / Administration</i>)		\$ 4,947,066
Residential Student Experience (<i>RA Meal Plans / JEDI / CSD / FIR / IHC / Community Programming</i>)		5,598,125
Custodial Services (<i>Academic Year / Summer Deep Cleaning / Summer Conferences Cleaning</i>)		11,777,934
Information Technology (<i>Spectrum Service / Hardware & Software</i>)		872,972
Housing Planning and Support Services (<i>Project Coordination / Resident Keys / Repairs / Furniture</i>)		6,797,000
Utilities		5,132,361
Housing Facility Operations (<i>Warehouse / Maintenance & Repair Coordination / Vehicles / Supplies</i>)		5,965,000
Distribution Services / City Bus / Mustang Shuttle		1,458,440
IDC (<i>Campus Initiatives / AFD Services / HR Services</i>)		5,957,865
Information Technology Services (MOU)		901,426
CP Police (MOU)		1,109,990
Student Affairs Divisional Support (MOU)		2,085,253
Athletics Support (<i>20% Housing Reduction for First Year Student-Athletes</i>)		300,000
Housing Grant		3,610,823
Chancellor's Office Systemwide Allocation of Centrally Paid Costs		1,863,188
	Total	\$ 58,377,443
Net Operating Revenue		\$ 39,965,239
Non-Operating Expense		
Existing Bond Debt Service		\$ 32,323,586
	Total	\$ 32,323,586
Net Income		\$ 7,641,653
Reserves		
Beginning Reserve Balance (estimated)		\$ 15,800,750
Required Contribution to Reserves (5% rental revenue per Reserve Policy)		4,861,642
Add'l Reserve Balance Contribution or (Shortfall)		2,780,011
Transfer from (to) M&R / Capital Project Fund / Other		(2,893,253)
Ending Reserve Balance		\$ 20,549,151
Target Reserve Balance		\$ 158,241,906
(Shortfall) / Excess Reserves		\$ (137,692,755)
Debt Service Coverage		1.24

Signature: *Carla Wharton*

Email: cawharto@calpoly.edu

California Polytechnic State University, San Luis Obispo

2023/24 Student Housing License Fee

Date Submitted: January 17, 2023

Requested by: University Housing - Student Affairs

University Housing currently serves approximately 8,400 on-campus residents. The mission of the department is to create a diverse and engaging experience that inspires all residents to “Learn by Living.” Regulations that govern use of the housing facilities have been established by the Board of Trustees of the California State University in Title V of the California Code of Regulations.

In support of this mission and under the direction of the Vice President for Student Affairs, the department is made up of about 200 full-time staff members in five working units: Housing Administration, Planning and Support Services, University Housing Depot, Residential Student Experience, and Custodial Operations.

This petition is a consultative process of those five units together with the residence hall and apartment student government group, Inter Housing Council, for the continuing support of our mission.

Effective Date: July 1, 2023, through June 30, 2024

Proposed Academic Year License Fee:

Room Type	Academic Year 2022/23 Daily Rates	Academic Year 2022/23 Using 252 / 247 days	% increase	Academic Year 2023/24 Daily Rates	Academic Year 2023/24 Using 252 / 247 days
Residence Hall Triples	\$ 38.61	\$ 9,730	5.0%	\$ 40.54	\$ 10,216
Residence Hall Doubles	\$ 41.43	\$ 10,440	5.0%	\$ 43.50	\$ 10,962
yak?itYutYu Quads	\$ 38.61	\$ 9,730	5.0%	\$ 40.54	\$ 10,216
yak?itYutYu Doubles	\$ 45.57	\$ 11,484	5.0%	\$ 47.85	\$ 12,058
CV Apartments Double Suites	NA	NA	NA	\$ 46.74	\$ 11,778
CV Apartments Single Bedroom	\$ 53.57	\$ 13,232	0.0%	\$ 53.57	\$ 13,232
PCV Apartments Shared Bedroom	\$ 47.79	\$ 11,804	6.0%	\$ 50.66	\$ 12,513
PCV Apartments Single Bedroom	\$ 53.57	\$ 13,232	6.0%	\$ 56.78	\$ 14,025

The proposed license rate increase for resident occupancy is reflective of a variable 0-6% increase over the 2022/23 license rates. The academic year 2023/24 rates will be adjusted depending on final occupancy dates. The table above uses 252 days for first year students and 247 days for continuing students for comparative purposes.

Reason for Increase:

University Housing is a self-supporting enterprise that is dependent on student license fees as its primary source of support. A minimal amount of other revenue is generated through summer programs offered to students and conference groups. Cal Poly’s housing program typically houses over 5,100 residence hall students with most facilities that are well over 40 years old, 776 residents in the Cerro Vista Apartment facility that opened fall 2003 and 2,600 residents in Poly Canyon Village Apartments, which opened in two phases, fall 2008 and fall 2009.

As a self-supporting enterprise, University Housing must ensure adequate funds are available to maintain and advance services to residents, plan for major repairs and renovation of the existing facilities, and for the addition of facilities to house more students. Unlike facilities built with capital outlay funds provided by the State of California through its bond program, SRB-Housing must issue its own revenue bonds to expand facilities and must demonstrate it can retire outstanding debt as it maintains and operates both new and aging facilities.

There are many facility projects necessary over the next 5 years to maintain safety and security of residents and protect the existing infrastructure within the aging facilities.

The increase in fees directly provides a benefit to residents through the continuance of existing programs within the residence halls, the renovation of existing housing, as well as the development of new housing. These efforts will improve quality of life and support programs for students and will provide expanded living options within the campus community for future students. Additionally, University Housing provides financial support to programs and services that support the residential campus model and enhance the on-campus living experience.

Given these requirements, University Housing must have a prudent financial plan that maintains the viability of the program; therefore, a 0-6% license fee increase is scheduled for the 2023/24 academic year. The license fee increase will also address increases in required operating costs such as supplies, wage and employee benefit costs, and other repair and capital improvement costs. University Housing has exhausted its reserves and borrowed funds to cover operating expenses during the COVID-19 pandemic with over \$20M in student refunds in spring 2020, and a decrease in revenue of \$24M in academic year 2020/21 due to extremely limited occupancy. It is imperative to build reserves as we prepare to serve students in the future.

Consultative Process Used:

Collaborative and consultative efforts have been utilized in the evaluation of trends, planning, and review of the University Housing operation. This consultative group consists of departmental and intradepartmental participants, as well as our student governance group, Inter Housing Council.

Departmental: Weekly senior leadership team meetings comprised of key staff members representing the five units of the University Housing Department meet to share current information, review future trends, and plan appropriate responses.

Intradepartmental: University Housing continues successful relationships with multiple departments of the campus community. All planning for future capital development, maintenance and repair, and budget planning are in consultation with multiple departments within the Division of Administration and Finance.

Student Governance: All residents within the residence halls and apartments are represented through an elected student governance group, the Inter Housing Council (IHC). A proposed fee increase is vetted through this group and the IHC president signs off in support of the increase should the organization vote in favor of it. Although IHC's vote is advisory, it is a good communication tool to keep students in the loop of current and future needs. IHC was presented with two options to consider, a scenario with rates increasing 5% and a scenario with increases between 0% and 6%. IHC voted unanimously to support the 0% to 6% rate increases at their meeting on January 12, 2023. The IHC advised rate increase structure was developed based on a recommendation from IHC that there be a variance between rates at Poly Canyon Village and Cerro Vista Apartments. This rate structure establishes a variance between the rates at these two communities with only a minor decrease in overall rental revenue by not increasing Cerro Vista rates while increasing Poly Canyon Village rates by 6%.

Review and Acknowledgment


Jo Campbell (Jan 30, 2023 10:39 PST)

Jo Campbell, Associate Vice President for Student Affairs

01/30/2023

Date



Emmanuel Rivera-Romo (Feb 1, 2023 15:19 PST)

Emmanuel Rivera-Romo, President
Inter Housing Council

02/01/2023

Date

Signature: 
Elizabeth Williams (Jun 30, 2023 14:50 PDT)
Email: ejwillia@calpoly.edu

Signature: 
David Valadez (Jun 30, 2023 15:04 PDT)
Email: dvalad02@calpoly.edu


Signature: *Angie Kraetsch*
Email: akraetsc@calpoly.edu

Memorandum

To: Cynthia Vizcaino Villa
Senior Vice President
Administration & Finance

Date: June 23, 2023

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 2023/24

Attached for your review and approval is the FY2023/24 Transportation and Parking Services 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 \$5.9M. Events returned to full capacity in 22/23 and TAPS plans to continue supporting a regular campus event schedule in 23/24. Student commuter and resident rates are increasing based on the "TAPS 3 Year Fees Proposal" approved in June, 2021; additionally, long-term commuter permits are increasing roughly 2-3%, while short-term permits are increasing between 11-20%.

Transportation and Parking Services maintenance and repairs continue, with an allocation of \$930K allocated for multiple maintenance, repair and capital projects throughout campus. A detailed schedule of Capital Projects is included in this packet. TAPS and 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 facilitate patron parking needs.

Mustang Shuttle will continue to operate in 2023/24 and a TAPS negotiated rate increase with the vendor is secured via additional funding through auxiliary and State entities; TAPS portion will remain at \$300,000.

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

Please contact me with any questions you may have.

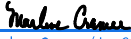

Cynthia Vizcaino Villa (Jun 23, 2023 15:31 PDT) 06/23/2023
Approved Date
Cynthia Vizcaino Villa



MEMORANDUM

6/23/2023

TO: University Budget and Fiscal Planning
FROM: Marlene Cramer, Director, Transportation & Parking Services
Takuto Doshiro, Manager, Public Safety Business Services
COPIES: George Hughes, AVP Public Safety & Chief of Police
SUBJECT: Fiscal Year 23/24 TAPS Budget


Marlene Cramer (Jun 24, 2023 11:51 PDT)

TAPS is projecting to be financially solvent in 2023-24 fiscal year. The 2023-24 projection is based on the strong financial performance in both the fees and fines funds in 2022-23. For 2023-24 there is an expected continued demand for parking and event related services.

FY 2023 Highlights:

Revenue Assumptions

1. Parking Fees Revenue is projected at \$5.9M, after expenses the program will end up with a DSCR of 1.14. Minimum DSCR is 1.10 per Executive Order 994.
2. Parking Fines will operate at programmatic net zero, resulting in no projected need for subsidy through Fees. This is a result of enforcement efficiencies due to the full implementation of License Plate Reader (LPR) technology.
3. Events returned to full sized capacity in 22-23 and TAPS plans to continue supporting a regular campus event schedule in 23-24.
4. With several new labor contracts being ratified, TAPS will raise staff parking permit fees in accordance with collective bargaining agreements.
5. TAPS has planned its budget under the assumption of a 7% GSI increase in accordance with guidance from the University.
6. All student commuter and resident permit fees are increasing for 23-24 based on the "TAPS 3 Year Fees Proposal" approved June, 2021. Long-term commuter permits are increasing roughly 2-3%, while short-term permits are increasing between 11-20%.
7. Moving into future fiscal years, TAPS anticipates the need to increase various fees to meet DSCR due to the return to original debt service payment amounts following a period of refinancing. The refinanced rates of ~\$1.5M will return to ~\$2.0M payments in Fiscal Year 25-26.
8. While the University is planning on moving over 100 staff members to an off-site office building permanently, TAPS is not expecting this will affect revenue in a significant way.

Staffing

TAPS has one (1) full-time and three (3) part-time vacant positions. It is planned that these positions are filled in FY 23. The positions are Parking Officer (12 mo) and On-Call (part-time) Parking Officers.

The historic "Commuter Services" coordinator position has been filled and renamed to "Sustainable Transportation Coordinator".

TAPS has eliminated 1 out of 2 “Equipment Technician” positions permanently.

Maintenance & Repair

1. Maintenance and repair projects are continuing this year with work on parking lots with \$930,000 allocated for multiple maintenance, repair and capital projects throughout campus. These projects are a continuation of deferred maintenance stemming from the 2018/19 academic year.
2. TAPS will receive grant funds for EV expansion in Structure 131, Grand Avenue and lot H2A.

Operational Updates/Changes

1. The SLO Transit contract has been negotiated through 2023-24 with an increase of \$150,000 for the University for a total contract value of \$750,000. TAPS portion will remain at \$300,000.
2. Mustang Shuttle will continue to operate in 23-24. TAPS has negotiated a rate increase with the Mustang Shuttle vendor and has secured the necessary funding through auxiliary and State entities.
3. Centralized ITS service charges have increased as a result of the WTC ITS Cost Study and increases will be based on a multi-year phased approach. TAPS has budgeted for \$21,453 in FY23-24 and will increase year over year to \$62,038 in FY25-26.
4. Mustang Express will expand operations to include Spring Quarter, as well as offering multiple shuttles for certain high-impact routes during Thanksgiving and Winter.
5. TAPS and the Performing Arts Center are negotiating a contract to continue the long-standing practice of facilitating PAC patron parking needs.
6. TAPS is expecting to see continued temporary and permanent loss of parking facilities due to various construction projects. These losses are expected to be offset with space rental revenue in accordance with TAPS Construction Policy. If spaces are permanently lost with no replacement identified, the current rate is \$40,000 per space. TAPS will work closely with FMD to mitigate permanent losses.
7. Implementation of new parking software in 2023-24 with the launch of PaybyPhone mobile app as well as Offstreet validation services. Both services will allow TAPS to add solutions to our technology portfolio to improve the customer experience and payment options.
8. TAPS will continue to explore the option for payment plans (buy now, pay later program) for student permits in conjunction with Student Accounts.

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 2023/24**

	Actuals 2020/21	Actuals 2021/22	Budget 2022/23	Projected 2022/2023	Proposed 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27
Revenues								
Revenue from Fines	\$216,653	\$651,077	\$650,000	\$985,000	\$935,000	\$981,750	\$1,030,838	\$1,082,379
Other Operating Revenues	13,677	98,213	100,800	137,000	183,238	190,905	198,943	207,579
Interest Income	249	868	112	457	150	158	165	174
Total Revenues	\$230,579	\$750,157	\$750,912	\$1,122,457	\$1,118,388	\$1,172,812	\$1,229,946	\$1,290,132
Expenditures								
Salaries and Wages	\$17,312	\$12,794	\$63,629	\$2,200	\$51,360	\$52,901	\$54,488	\$56,122
Student Assistants	696	22,526	40,846	40,000	45,000	46,350	47,741	49,173
Benefits	10,538	7,611	40,988	2,800	31,541	32,384	33,354	34,353
Utilities	3,890	12,487	18,426	16,000	18,426	19,531	20,703	21,945
Travel	0	0	0	0	0	0	0	0
Contractual services	151,908	646,087	396,341	394,000	479,366	486,922	494,841	503,141
Services frm Other Funds/Agencies	810	0	0	100	0	0	0	0
State Pro Rata and CO Overhead	4,889	5,787	5,845	5,845	1,264	1,277	1,289	1,302
Interfund Pension Loan Repayment	2,800	2,800	2,800	2,800	2,800	2,300	0	0
Other Operating Expense	67,346	184,248	270,182	260,000	380,632	387,248	409,532	427,674
Total Expenditures	\$260,189	\$894,340	\$839,057	\$723,745	\$1,010,388	\$1,028,912	\$1,061,948	\$1,093,711
Net Operating Income	(\$29,609)	(\$144,182)	(\$88,145)	\$398,712	\$108,000	\$143,900	\$167,998	\$196,421
Non-Operating Activity								
Subsidy from Parking Fees Fund	(\$13,755)	\$0	(\$88,145)	0	\$0	\$0	\$0	\$0
Transfer to NRM/R and CIMP Funds	0	0	0	0	0	0	0	0
Net Other (Revenue) / Expense	(13,000)	0	0	0	0	0	0	0
Total Non-Operating Activity	(\$26,755)	\$0	(\$88,145)	\$0	\$0	\$0	\$0	\$0
Change In Net Assets Incr / (Decr)	(\$2,855)	(\$144,182)	\$0	\$398,712	\$108,000	\$143,900	\$167,998	\$196,421
Reserve Balance	\$210,074	\$65,891	\$65,891	\$464,603	\$572,603	\$716,504	\$884,502	\$1,080,923

Key Assumptions:

Full implementation of LPR technology resulting in increased citation revenue expectation.
Campus funding \$450,000 of SLO Transit bus contract. Net of \$300,000 included in Fines budget in FY 22/23 (\$750,000 total contract less \$450,000 campus funding)
Mustang Express program expanded to add additional buses.

**472 - TF-Parking Revenue Fund-Parking Fees Budget
FY 2023/24**

	Actuals 2020/21	Actuals 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27
Revenues								
Revenue from Fees	\$2,141,195	\$5,164,369	\$4,612,334	\$4,950,000	\$4,940,582	\$5,057,467	\$5,310,340	\$5,575,857
Other Operating Revenues	2,356,493	12,548	1,037,630	950,000	938,356	961,239	980,464	1,000,073
Interest Income	173,009	88,660	105,856	43,460	50,000	97,998	97,389	97,544
Total Revenues	\$4,670,697	\$5,265,577	\$5,755,821	\$5,943,460	\$5,928,938	\$6,116,704	\$6,388,193	\$6,673,475
Expenditures								
Salaries and Wages	\$729,852	\$712,440	\$947,134	\$649,800	\$933,507	\$925,364	\$953,125	\$981,719
Student Assistants	7,925	99,646	163,384	151,000	168,000	173,040	178,231	183,578
Benefits	466,227	443,390	491,912	406,300	501,984	516,972	532,408	548,306
Utilities	73,590	83,988	135,121	95,400	148,334	152,784	157,368	162,089
Travel	1,283	968	5,000	7,000	7,500	7,625	7,752	7,882
Contractual services	97,170	162,900	639,768	680,000	792,119	800,040	808,041	816,121
Services frm Other Funds/Agencies	212,547	651,386	892,517	776,200	971,999	1,015,155	955,355	950,219
State Pro Rata and CO Overhead	133,394	144,922	148,443	148,443	109,853	112,219	114,648	117,139
Interfund Pension Loan Repayment	40,900	40,900	40,900	40,900	40,900	34,500	0	0
Other Operating Expense	200,299	397,307	498,373	350,000	493,118	494,026	498,638	503,297
Total Expenditures	\$1,963,187	\$2,737,846	\$3,962,553	\$3,305,043	\$4,167,315	\$4,231,726	\$4,205,565	\$4,270,350
Net Operating Income	\$2,707,510	\$2,527,731	\$1,793,268	\$2,638,417	\$1,761,623	\$1,884,979	\$2,182,628	\$2,403,125
Bond Debt Service	\$1,982,500	\$1,370,453	\$1,552,873	\$1,548,565	\$1,548,852	\$1,547,716	\$1,967,099	\$1,915,666
Debt Service Coverage Ratio	1.37	1.84	1.15	1.70	1.14	1.22	1.11	1.25
Non-Operating Activity								
Fine Operating Subsidy	\$13,755	\$0	\$88,145	\$0	\$0	\$0	\$0	\$0
Transfer to NRMR and CIMP Funds	86,141	19,049	1,565,000	1,571,500	930,000	415,000	200,000	200,000
Net Other (Revenue) / Expense	(538,071)	(355)	0	0	0	0	0	0
Total Non-Operating Activity	(\$438,175)	\$18,694	\$1,653,145	\$1,571,500	\$930,000	\$415,000	\$200,000	\$200,000
Change In Net Assets Incr / (Decr)	\$1,163,185	\$1,138,583	(\$1,412,750)	(\$481,648)	(\$717,229)	(\$77,738)	\$15,529	\$287,459
Reserve Balance	\$10,801,227	\$11,939,810	\$10,517,061	\$10,035,413	\$9,318,184	\$9,240,447	\$9,255,976	\$9,543,435

Key Assumptions:
All student commuter and resident rates increasing (2-20%).
Estimated 7% GSI for all positions.
Elimination of 1 (of 2) Equipment Technician position.
Reduced Debt Service through FY2024/25 from CO debt refinancing.
FMD/TAPS Service Agreement (new in FY 22) continued. Replaces 3.5 FTEs direct cost. Needs to be revisited prior to FY25/26 as amount is not sustainable once Debt Services increases.
Mustang Shuttle paid in full by campus partners via cost recovery.



MEMORANDUM

4/19/2023

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

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

COPIES: Takuto Doshiro
David Valadez
Casie Hill
Brandon Medeiros

SUBJECT: Parking - Maintenance, Repair and Capital Projects – FY 2023/24

Please review the attached proposed FY 2023/24 Maintenance, Repair and Capital Projects for Parking that were discussed at planning meetings and agreed to by email.

These projects, listed on the following page, total \$930,000 including \$100,000 as a contingency for unforeseen needs.

Also included is a listing of the current and on-going projects as of February 22, 2023 for your reference. This list may include projects funded through other sources.

If you have any questions, please let us know.

Parking - Maintenance, Repair and Capital Projects - 2023/24

Location	Scope of Work	Budget
H-4a, G-2, C-2b	Campuswide Resealing and Restriping	\$ 35,000
Campus Way	Add Additional Parking across from the Health Center	200,000
Grand Ave Structure	Parking Structure Painting - Columns & Elevator Landings	100,000
Campuswide	Parking Structure Maintenance	100,000
C-7c, K1, H1, South Perimeter	Campuswide Resealing and Restriping	335,000
PAC Drop-Off Loop	Repave PAC Drop-Off Loop (50/50 cost share with FMD)	30,000
Campuswide	Miscellaneous Parking Lot Work including Tree Trimming	30,000
Campuswide	Unforeseen Issues Contingency	100,000
Total Maintenance, Repair and Capital Projects		\$ 930,000

Parking - Current Projects as of April 19, 2023 - 2022/23

Project #	Scope of Work	Budget
MP7551	Reseal and restripe parking lots	\$ 450,000
MP7557	Parking structure painting- columns & elevator landings	50,000
MP7579	Curb painting	50,000
MP7558	Miscellaneous parking lot work including tree trimming	15,000
MP7559	Reconfigure and expand parking lots H4d & E	400,000
MP7560	Reconfigure lot C2C to improve circulation and safety; remove landscaping; improve lighting placement; reseal and restripe	75,000
MP7561	EV Expansion	100,000
MP7562	Engineering/Design to increase parking across from the Health Center	25,000
MP7563	Parking lot wayfinding signage	260,522
MP7564	Parking structure maintenance	100,000
SP0077	TDM Planning	100,000
MP7646	Repair Ceiling - Village Dr. Parking 271 1st Floor	106,501

Signature: 
Mike McCormick (Apr 22, 2023 18:02 PDT)

Email: mmccor21@calpoly.edu

Signature: 
Marlene Cramer (Apr 24, 2023 10:10 PDT)

Email: Mrcramer@calpoly.edu




OFFICE OF THE PRESIDENT

MEMORANDUM

To: Gracie Babatola, Co-Chair
Campus Fee Advisory Committee

Cynthia Vizcaíno Villa, Co-Chair
Campus Fee Advisory Committee

From: Jeffrey D. Armstrong 
President

Date: June 12, 2023

Copies: A. Kraetsch
M. Benadiba
D. Louie

Subject: Request for Fee Approval – Mustang Express Fee Increase, FY 2023-24

I have approved the request from Transportation and Parking Services to increase the fee currently being charged to students for the *Mustang Express* effective in FY 2023-24. The program provides a safe, reliable, and cost-effective transportation option for students to and from California locations during major campus breaks. With this increase, a \$74 fee, inclusive of a \$2 processing fee per one-way trip, will be charged to students who choose to participate. Pursuant to Executive Order 1102, I am transmitting my approval to the Campus Fee Advisory Committee as an informational item.

Memorandum

To: Jeffrey D. Armstrong
President

Date: June 12, 2023

From: Cynthia Vizcaíno Villa ^{CV}/_{CV}
Senior Vice President
Administration and Finance

Copies: A. Kraetsch

Subject : Request for Fee Approval – Mustang Express Fee
Increase, FY 2023-24

My staff has reviewed the attached proposal from Transportation and Parking Services to increase the fee currently being charged to students for the *Mustang Express* effective in FY 2023-24. The program provides a safe, reliable, and cost-effective transportation option for students to and from California locations during major campus breaks. Dates and additional details are provided within the attachment. With this increase, a \$74 fee, inclusive of a \$2 processing fee per one-way trip, will be charged to students who choose to participate. A memorandum for your signature has been prepared, if you approve, to transmit your approval of this fee request to the Campus Fee Advisory Committee as an informational item.

Enclosure

Approved:

Jeffrey D. Armstrong

06/13/2023


Jeffrey D. Armstrong

Date



MEMORANDUM

5/30/2022

TO: Patrick Rosemas - Fiscal Planning Manager
FROM: Marlene Cramer - Director, Transportation & Parking Services 
Takuto Doshiro - Manager, Public Safety Business Services
COPIES: Danny Gampe - Associate Director, University Budget and Fiscal Planning
SUBJECT: 23/24 TAPS Fee Proposal re: Mustang Express

As a self-support program Transportation and Parking Services (TAPS) provides a diverse variety of services to the campus related to parking, events and sustainable transportation options. In an effort to provide services while covering operating costs we are proposing a fee increase in Fiscal Year 2023/24 to service fees related to Mustang Express ticket prices.

Proposed Fees

Mustang Express Ticket Price Increase

Mustang Express has been a successful program to support student transportation needs to travel to California destinations for Thanksgiving and Winter Break. This program was started in conjunction with the first-year resident vehicle prohibition and has run the motor coaches for three years with substantial growth in interest. In 2022 five buses were booked for the two holidays. The current \$62 fee approved in 2022 is no longer enough to maintain the program's financial stability.

Beginning Fall 2023 and due to feedback from participants/supporters, TAPS will be expanding the Mustang Express program to offer additional shuttles for certain high-impact routes, as well as adding a Spring Quarter set of shuttles.

The cost of the charter services and the rising cost of fuel is causing the program to run at a deficit. The proposed fee for Fall 2023 is \$72 per one-way ticket. Note that the tickets will be \$74 per customer with the \$2 ticket processing fee from the Cal Poly Ticket Office.

This increased ticket price will result in a projected loss of \$1,500 for TAPS. TAPS budgets to subsidize this sustainable transportation program which supports students - specifically first year resident students who may not have other means of transportation home.

Please note, final costs of the program are subject to change based on fuel costs, total time driven, and other factors to be determined after the routes have been completed.

Consultation Process

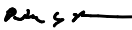
As this is an optional service for the student community, and based on feedback from students and supporters, a decision to offer additional shuttles as well as Spring Break routes was made. TAPS consulted PTAC, SLO Safe Ride, as well as the Cal Poly Ticket Office on this decision and all entities were supportive.

Fee Structure

Mustang Express FY23-24		
Proposed Base Ticket Price	\$ 72.00	<- determined by TAPS
Cost to Customer	\$ 74.00	<- \$2 Paciolan Fee
Total Passenger Count	2090	<- if all seats are filled
Total Cost based on Quote	\$ 143,044.50	<- Vendor provided quote
Ticket Rev (\$74 x 2090)	\$ 154,660.00	<- projected gross revenue
Paciolan Fee (\$2 x 2090)	\$ 4,180.00	<- deductible fee from revenue
50% of Paciolan Fee kept by Paciolan	\$ 2,090.00	<- \$1 of the \$2 fee kept by Paciolan
25% of Paciolan Fee goes to PAC	\$ 1,045.00	<- \$0.50 of the \$2 fee kept by PAC
25% of Paciolan Fee goes to TAPS	\$ 1,045.00	<- \$0.50 of the \$2 fee kept by TAPS
4% Credit Card Fee	\$ 6,186.40	<- deductible fee from revenue
Adjusted Revenue		
Ticket Rev - (Paciolan) 50% - (PAC) 25% - CC Fee	\$ 145,338.60	<- adj. revenue with all non-TAPS fee's deducted
Net Revenue for TAPS		
Adjusted Rev - (TAPS) 25% - Quote	\$ 1,249.10	<- net revenue for TAPS
Refund for Mustang Express Ambassadors	\$ 2,736.00	<- TAPS refunds ticket costs for Ambassadors
Final Settlement		
Net Revenue - Refund for Ambassadors	\$ (1,486.90)	<- \$1500 loss for TAPS

Proposal Approval

For your review and support of the proposed 23/24 Transportation and Parking Services Fee Proposal. Implementation of these fees are recommended to be implemented on July 1, 2023.


Pat Rosemas (Jun 9, 2023 15:12 PDT)

06/09/2023

Patrick Rosemas
Fiscal Planning Manager, University Budget and Fiscal Planning

Signature: *Jennifer Haft*

Email: jhaft@calpoly.edu

Signature: 
David Valadez (Jun 23, 2023 15:34 PDT)

Email: dvalad02@calpoly.edu

Cal Poly San Luis Obispo University Union 2023/24

Fiscal year	Actual 2020/21	Actual 2021/22	Orig. Budget 2022/23	Projected 2022/23	Proposed Budget 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27
Revenues - Existing								
Student Union Fees	\$ 16,770,103	\$ 17,239,047	\$ 17,612,020	\$ 17,600,055	\$ 18,751,660	\$ 19,209,124	\$ 19,872,208	\$ 20,357,686
Other - Revenues	61,862	209,711	128,352	128,352	130,919	133,537	136,208	138,932
Interest	417,663	225,995	243,117	243,117	182,762	186,023	213,634	243,552
Total Revenues - Existing	\$ 17,249,629	\$ 17,674,753	\$ 17,983,489	\$ 17,971,523	\$ 19,065,340	\$ 19,528,684	\$ 20,222,050	\$ 20,740,170
TOTAL ALL REVENUES	\$ 17,249,629	\$ 17,674,753	\$ 17,983,489	\$ 17,971,523	\$ 19,065,340	\$ 19,528,684	\$ 20,222,050	\$ 20,740,170
Expenditures								
State Pro Rata	\$ 15,600	\$ 14,936	\$ 15,384	\$ 15,384	\$ 15,596	\$ 16,064	\$ 16,546	\$ 17,042
Chancellor's Office Overhead Charges	30,743	26,415	27,207	27,207	30,859	31,785	32,738	33,720
General, Admin. & Other Operating Costs (Rev Fund)	98,405	61,501	49,165	49,165	43,952	45,271	46,629	48,028
Dedicated FMD Project Manager	71,464	285,857	294,433	294,433	303,266	312,364	321,735	331,387
UU Operational Expense	8,500,866	9,525,511	9,997,026	10,156,526	10,451,255	10,973,818	11,522,509	12,098,634
TOTAL EXPENDITURES	\$ 8,717,078	\$ 9,914,221	\$ 10,383,216	\$ 10,542,716	\$ 10,844,929	\$ 11,379,302	\$ 11,940,157	\$ 12,528,812
Net Operating Income	\$ 8,532,551	\$ 7,760,533	\$ 7,600,273	\$ 7,428,808	\$ 8,220,412	\$ 8,149,382	\$ 8,281,893	\$ 8,211,357
External Transfers In/(Out)								
ARRA Funding	\$ 1,119,332	\$ 1,136,185	\$ 1,102,309	\$ 1,102,309	\$ 1,102,309	\$ 1,102,309	\$ 1,083,999	\$ 1,041,971
Insurance Reimbursement	-	-	-	-	880,000	-	-	-
Debt Service - Sports Complex	(262,750)	(262,750)	(262,000)	(262,000)	(260,750)	(263,875)	(261,375)	-
Debt Service - Rec. Center Expansion	(5,372,119)	(5,370,619)	(5,518,744)	(5,365,369)	(5,365,869)	(5,366,744)	(5,482,733)	(5,454,269)
TOTAL EXTERNAL TRANSFERS	\$ (4,515,536)	\$ (4,497,183)	\$ (4,678,435)	\$ (4,525,060)	\$ (3,644,310)	\$ (4,528,310)	\$ (4,660,110)	\$ (5,454,269)
Net Operating Surplus / (Deficit)	\$ 4,017,015	\$ 3,263,350	\$ 2,921,838	\$ 2,903,748	\$ 4,576,102	\$ 3,621,073	\$ 3,621,783	\$ 2,757,088
Debt Coverage Ratio	1.51	1.38	1.31	1.32	1.46	1.45	1.44	1.51
Transfer to M&R / Capital Projects Funds	(15,771)	(8,996,555)	(2,852,445)	(6,262,445)	(4,250,000)	(860,000)	(630,000)	(955,000)
Transfer Back (Canceled/Completed Projects)	2,021,234	1,023,199	-	-	-	-	-	-
Interfund Loan (Housing)	3,878,537	-	-	-	-	-	-	-
Total Change in Net Assets	\$ 9,901,015	\$ (4,710,006)	\$ 69,393	\$ (3,358,697)	\$ 326,102	\$ 2,761,073	\$ 2,991,783	\$ 2,844,059
Operating Reserve	\$ 26,344,920	\$ 21,634,914	\$ 21,704,307	\$ 18,276,217	\$ 18,602,319	\$ 21,363,392	\$ 24,355,175	\$ 27,199,234
Minimum Reserve (1 year debt service, 25% next year operating, other)	\$ 18,525,492	\$ 17,587,851	\$ 17,587,851	\$ 17,587,851	\$ 15,335,444	\$ 16,359,148	\$ 17,541,472	\$ 18,977,467
Projected Reserve Balance vs Minimum Reserve - meets minimum / (dt)	\$ 3,109,422	\$ 4,116,457	\$ 4,116,457	\$ 688,366	\$ 3,266,875	\$ 5,004,244	\$ 6,813,703	\$ 8,221,767

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 2023/24**

<u>Sources of Funds</u>	<u>Proposed Budget</u>
IRA Student Fee Revenues	2,312,332.44
2021/22 Revenue (True-Up) Inc/(Dec)	(3,849.45)
Summer 2022	-
Investment Income	40,000.00
Total - Sources of funds	2,348,482.99
<u>Uses of Funds</u>	
<u>Mandatory expenditures:</u>	
IRA programs established prior to 2005/06 IRA Referendum	
Athletic Subsidy Prior Year	520,913.76
Athletic Subsidy Inflationary Adjustment	17,033.88
University Interest Subsidies	364,237.01
University Interest Inflationary Adjustment	11,910.55
College based IRA Program Subsidies	380,621.85
College based IRA Program Inflationary Adjustment	12,446.33
IRA programs recategorized	
Rose Float	142,494.61
Rose Float Inflationary Adjustment	4,659.57
Other mandatory expenditures	
Administrative Allowance Recovery	100,000.00
Contingency	15,000.00
<i>Sub-total - Mandatory expenditures</i>	<i>1,569,317.57</i>
Funds available for distribution	779,165.42
<u>Supplemental funding allocated by headcount [1]</u>	
CAGR 18.7%	109,067.38
CAED 8.9%	52,193.07
OCOB 13.5%	79,177.43
ENGR 28.9%	169,008.70
CLA 15.9%	93,005.90
CSM 14.0%	81,921.60
<i>Sub-total - Supplemental funding</i>	<i>584,374.07</i>
Funding surplus/(deficit)	194,791.36
Allocated to Student Affairs prior year	109,600.50
Student Affairs Inflationary Adjustment	3,583.94
Unallocated revenue [2]	81,606.92
Allocated to Student Affairs (One Time)	-
Allocated to University Interest (One Time)	-
Remaining funds for University Interest Reserves [2]	81,606.92

[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 22/23 fall quarter actual headcounts per Fall 2022 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

Lottery Allocation - Five Year Summary

	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	pending FY 2023/24
	Lottery Fund	Lottery Fund	Lottery Fund	Lottery Fund	Lottery Fund
	Allocations	Allocations	Allocations	Allocations	Allocations
Campus/College Based Programs					
College of Ag, Food & Env. Sciences	106,384	106,384	106,384	106,384	106,384
College of Arch & Env. Design	45,798	45,798	45,798	45,798	45,798
College of Business	27,946	27,946	27,946	27,946	27,946
College of Engineering	191,572	191,572	191,572	191,572	191,572
College of Liberal Arts	64,666	64,666	64,666	64,666	64,666
College of Science & Math	80,568	80,568	80,568	80,568	80,568
CLA-Artist/Lecture Series	20,000	20,000	20,000	20,000	20,000
Library	200,000	200,000	200,000	300,000	300,000
ITS-Multimedia/Smart Rooms	240,000	240,000	240,000	240,000	240,000
ITS-Faculty Development/Classroom Tech	90,000	90,000	90,000	90,000	90,000
Subtotal	<u>1,066,934</u>	<u>1,066,934</u>	<u>1,066,934</u>	<u>1,166,934</u>	<u>1,166,934</u>
Access & Academic Development					
APP - OWL - Math Workshop	22,500	22,500	22,500	22,500	22,500
APP - OWL - Math 100 - ELM	5,000	5,000	5,000	5,000	5,000
APP - OWL - Study Session	10,000	10,000	10,000	10,000	10,000
APP-OWLI	-	-	-	100,000	100,000
APP	-	-	-	100,000	100,000
International Center	-	-	-	34,000	34,000
Outreach - High Schools	148,686	148,686	148,686	148,686	148,686
Outreach - Community Colleges	20,380	20,380	20,380	20,380	20,380
SAS - New Student Orientation	10,500	10,500	10,500	10,500	10,500
SAD&I - Connections for Acad Success	100,000	100,000	100,000	100,000	100,000
Partners Program	35,000	35,000	35,000	35,000	35,000
Subtotal	<u>352,066</u>	<u>352,066</u>	<u>352,066</u>	<u>586,066</u>	<u>586,066</u>
Teacher Recruitment	75,000	75,000	75,000	75,000	75,000
Partner Scholars	30,000	30,000	30,000	30,000	30,000
Reserve/Unallocated	112,000	112,000	112,000	-	191,000
Risk Pool	10,000	10,000	10,000	10,000	10,000
TOTAL ALLOCATION	<u>1,646,000</u>	<u>1,646,000</u>	<u>1,646,000</u>	<u>1,868,000</u>	<u>2,059,000</u>
Academic Affairs	1,046,000	849,434	849,434	1,183,434	1,183,434
ITS	330,000	330,000	330,000	330,000	330,000
Student Affairs	148,000	110,500	110,500	110,500	110,500
Strategic Enrollment Management	-	234,066	234,066	234,066	234,066
Risk Pool	10,000	10,000	10,000	10,000	10,000
Reserve/Unallocated	112,000	112,000	112,000	-	191,000
	<u>1,646,000</u>	<u>1,646,000</u>	<u>1,646,000</u>	<u>1,868,000</u>	<u>2,059,000</u>

State of California

Memorandum


CAL POLY
SAN LUIS OBISPO
CA 93407

To: Cynthia Vizcaíno Villa
Senior Vice President
Administration and Finance

Date: June 13, 2023

From: Pat Rosemas
Fiscal Planning Manager
University Budget and Fiscal Planning

File No.:

Copies: M. Crawford
H. Zacker
A. Kraetsch
D. Valadez 

Subject: FY 2023/24 Associated Student, Inc. Budget

Enclosed is the FY 2023/24 budget package submitted by Michelle Crawford, ASI Executive Director, for university review and approval.

In accordance with CSU Executive Orders No. 1000 and No. 994, and with C.A.P. §310 and §311 et seq, the proposed FY 2023/24 ASI budget provides for a financially liquid, solvent, and sustainable program and conforms to university and CSU reserve requirements.

Please contact me if you have questions.


Cynthia Vizcaíno Villa (Jun 23, 2023 15:14 PDT)

Approved

06/23/2023

Date

Cynthia Vizcaíno Villa
Senior Vice President
Administration and Finance



MEMORANDUM

TO: Cynthia Vizcaíno Villa
Senior Vice President for Administration
and Finance

DATE: June 7, 2023

FROM: Marirose Evenden
Chair of the ASI Board of Directors

A handwritten signature in blue ink that reads 'ME' with a horizontal line underneath.

SUBJECT: FY 2023-24 Associated Students, Inc. Budget

Attached for your review is the FY 2023-24 Associated Students, Inc. budget. The budget presented is the culmination of several months of presentations, meetings, and discussions between the ASI Business and Finance Committee, Board of Directors, ASI officers, and ASI management. The comprehensive collective process has resulted in a well-thought-out and fiscally responsible budget.

The ASI budget development process uses a comprehensive planning approach that incorporates organizational priorities for the upcoming year.

Associated Students, Inc. Budget Highlights

1. Diversity, Equity and Inclusion

For 2023-24, ASI Student Government leaders expanded funding for Indigenous and Dreamer Student Scholarships and ASI Social Justice Program Funding in support of the campus-wide initiative to increase cultural competence, diversity, equity, and inclusion. The primary goal of the funding is to champion those efforts and provide an avenue to increase awareness of issues facing historically marginalized and under-represented minority students.

2. Basic Needs

2023-24 will serve as the final year in a three-year commitment to provide funding to the Cal Poly Food Pantry. ASI Student Government continues to recognize the campus community's need to support students who are experiencing food insecurity and are proud to provide on-going support to this vital campus program.

3. Compensation for Student Employees and Professional Staff

For 2023-24, ASI has included an allocation for general salary adjustments. Although the pool has been established, allocation will be subject to, and consistent with, campus adjustments to staff salaries.

4. Staff Benefits

Health care costs are projected to increase for 2023-24. Accordingly, the organization has budgeted for a group health care total premium increase of approximately 8% overall as compared to the previous year. ASI recognizes that the continued impact of this expense will need to be monitored as it represents a significant portion of staff costs.

Over the past several years, ASI has seen dramatic increases in our CalPERS contribution rates. CalPERS contributions are the sum of two different products:

- Normal Cost: the annual cost of service accrual for the upcoming fiscal year, for active employees.
- Unfunded Accrued Liability (UAL): the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits.

The Normal Cost contributions are paid as a percentage of payroll. For FY 2023-24, these percentages increased by an average of 1.15% over the FY 2022-23 percentages. The UAL is paid as a flat dollar amount each year and is the area that has been the driving factor in the significant increases in ASI's pension costs each year. The FY 2023-24 required payment for the UAL decreased by 33%. The decrease can be largely attributed to investment performance in prior years. It is expected that this expense will increase in future years based on current market trends. The California Public Employee's Pension Reform Act of 2013 should result in a savings for the organization over time. In addition, the organization made an administrative change as to where this amount is recorded in the budget. Rather than charging the payment as an allocation to departments, the cost has been centralized within the General Administration fund. The result is a decrease in budget in departmental funds, and an offsetting increase in benefit costs in the General Administration fund.

ASI continues to enjoy the favorable financial impact of pre-funding the organization's Accumulated Post Retirement Benefit Obligation (APBO) through the VEBA trust. This strategic investment has significantly decreased the potential annual expense. The 2023-24 fiscal year budget includes a projected 5% increase in post-retirement health benefit payments.

5. Chargeback Impacts

The 2023-24 budget includes a slightly decreased chargeback for administrative services provided to ASI. The chargeback is based upon the ratio of actual revenues reported by both ASI and UU in the previous year's audited financial statements. For 2023-24, the ratio is 63.37% for UU and 36.33% for ASI. This represents a 1.76% decrease in the chargeback contribution from ASI compared to the prior year.

6. Long-Term Maintenance Plan

Over the course of the past 20 years, limited funding has been available for any deferred maintenance, or facility and safety improvements at the Orfalea Family and ASI Children's Center. This has resulted in the facility deteriorating, with both major and minor capital projects only being funded when operating budgets allowed. The facility is now in a state that requires long-term planning (both construction and financial) to address the deferred maintenance and safety enhancements that are needed to ensure a safe and quality facility for families, staff, and the campus community. To address this, ASI Management has worked with Cal Poly Facilities Management to develop a Maintenance, Repair & Capital Projects 5-Year Plan. This plan identifies facility projects and an aggressive timeline to address the most pressing items.

7. Club Funding and Club Co-Sponsorship

For 2023-24, funding for registered student organizations and club sports was decreased by \$40,000 to \$110,000 overall. This was done in alignment with the goals outlined by the ASI officers to increase funding to the ASI Dreamers and Indigenous Students Scholarships as well as to better align with historical demand.

8. ASI Events & Poly Escapes

For 2023-24, ASI Events and Poly Escapes programming will reflect pre-pandemic programmatic levels. ASI Events will also provide limited summer programming for enrolled students. Poly Escapes plans to grow the trip program towards pre-pandemic levels at a measured pace, helping to ensure the safety of both staff and participants.

The ASI Board of Directors continues to embrace and support the campus vision of a 24/7 community by focusing on additional low or no cost options for late night and weekend student events. ASI's emphasis will be on providing increased diversity of programming to appeal to a broad cross section of campus utilizing a variety of modes, spaces, times, types of activities, and collaborations with campus partners.

9. Children's Center

The 2023-24 budget assumes that the Children's Center returns to full capacity in terms of levels of enrollment and staffing. During the course of the 2022-23 fiscal year, a market analysis was conducted and it was determined that ASI's tuition rates were significantly below the market average. The budget includes an 8% increase in parent fees to support the rising operational costs while bringing the organization's rates closer to those of the center's competitors. Kindergarten revenues have been budgeted conservatively due to unknown impacts of the Universal Prekindergarten/ Kindergarten initiative from the state of California. In addition, the Poly Trekker program, for school age children between 6-10 years old, will not occur in the summer of 2023. With the number of families that continue to need care in the summer, staffing needs, and the inability to use the Preschool Learning Lab, there is no space to have this summer program and the movement of staff has the potential to threaten the care that is given to the currently enrolled families.

10. Rose Float

A funding increase has been requested to support the growing cost of this State-funded program. The Rose Float Program has been dramatically impacted by cost increases over the past several years. Significant travel is an unavoidable requirement for Cal Poly's continued participation in the Rose Parade with an average of 50 annual days of travel per year. The program is not possible without this travel. The parade entry fee has doubled in recent years, the California Cut Flower Commission has disbanded, resulting in an 80% decrease in floral donations, the price of steel has more than tripled in 3 years, and travel costs for rental vehicles, hotels and fuel continue to increase.

11. One-time Campus Contribution

The university has committed to providing one-time funding for the 2023-24 fiscal year to cover a portion of costs associated with operating ASI programs, services and facilities over summer, 2023.

Conclusion

Student leaders and staff believe that the proposed Associated Students, Inc. budget provides the financial support necessary to operate, upgrade, and improve the programs and services offered through Associated Students, Inc.

We respectfully submit the FY 2023-24 Associated Students, Inc. budget for your approval.

_____ Approved _____ Re-Submit

By: _____

Cynthia Vizcaíno Villa, Sr. Vice President for Administration and Finance

CC: Gracie Babatola, Jacob Schlottmann-McGonigle, Michelle Crawford, Dr. Keith Humphrey, Pat Rosemas, Heather Zacker

FY 2023-24 ASSOCIATED STUDENTS, INC. BUDGET

Fund Description	INCOME		EXPENSE		NET TOTALS				Change	Comments	
	A	B	C	D	E	F	G	H			I
	Student Fees	Other	Total Income (Column A+B)	Cash	Non-Cash***	Total Expense (Column D+E)	Cash (Column C-D)	Budget, 2023-24 (Column C-F)	Budgeted FY 2022-23	%	Change
10000 General Administration				564,397		564,397	564,397	564,397	366,947	54%	197,450
12010(a) Student Fees - General	3,182,197		3,182,197			(3,182,197)	(3,182,197)	(3,182,197)	(3,018,258)	5%	(163,939)
12010(b) Student Fees - Athletic Scholarships	3,654,783		3,654,783			(3,654,783)	(3,654,783)	(3,654,783)	(3,468,549)	5%	(186,234)
12010(c) Student Fees - Children's Center	1,052,087		1,052,087			(1,052,087)	(1,052,087)	(988,447)	(988,447)	5%	(53,640)
12010(d) Student Fees - SCS	113,243		113,243			(113,243)	(113,243)	(108,391)	(108,391)	4%	(4,852)
12010(e) Expense-Athletic Scholarships				3,654,783		3,654,783	3,654,783	3,468,549	3,468,549	5%	186,234
12100 ASI Administration	150,000		150,000	1,168,034		1,168,034	1,018,034	1,131,620	1,131,620	-10%	(113,586)
12300 Children's Center	1,707,502		1,707,502	2,609,817	34,276	2,644,093	899,315	938,591	902,893	16%	129,698
14350 ASI Programs	374,135		374,135	1,539,439	2,000	1,541,439	1,165,304	1,131,066	1,131,066	3%	36,238
15300 College of Agriculture Council				1,113		1,113	1,113	1,073	1,073	4%	40
15320 College of Architecture Council				774		774	774	774	720	8%	54
15340 College of Business Council				935		935	935	886	886	6%	49
15360 College of Liberal Arts Council				1,017		1,017	1,017	1,017	959	6%	58
15380 College of Engineering Council				1,469		1,469	1,469	1,382	1,382	6%	87
15420 College of Science and Math Council				951		951	951	951	951	6%	87
15800 Student Community Services				113,243		113,243	113,243	108,391	108,391	4%	4,852
16000 Student Government Administration				544,655		544,655	544,655	577,222	577,222	-6%	(32,567)
62200 ASI Plant Fund				1,044		1,044	1,044	1,044	1,044		-
TOTALS	\$ 8,002,310	\$ 2,231,637	\$ 10,233,947	\$ 10,196,627	\$ 37,320	\$ 10,233,947	\$ (37,320)	\$ -	\$ -	-	\$ -

**** This type of expenditure records the cost of using resources where actual cash may be expended at a different time than that when the benefit is actually realized. For example, depreciation records as expense, a portion of the cost of a capital expenditure over the term of the useful life of the asset.



ASSOCIATED STUDENTS, INC.

Budget Summary
2023-24 Fiscal Year

Fund	Description	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	% Change
12010(a)	Student Fees - General	\$ 3,014,420	\$ 3,018,258	\$ 3,182,197	5.4%
12010(b)	Student Fees - Athletic Scholarships	3,454,522	3,468,549	3,654,783	5.4%
12010(c)	Student Fees - Children's Center	994,961	998,447	1,052,087	5.4%
12010(d)	Student Fees - SCS	107,843	108,391	113,243	4.5%
	Total Student Fee Revenue	\$ 7,571,746	\$ 7,593,645	\$ 8,002,310	5.4%
12010(e)	Expense-Athletic Scholarships	\$ 3,454,522	\$ 3,468,549	\$ 3,654,783	5.4%
10000	ASI Cash Administration	1,353,126	366,947	564,397	53.8%
12100	ASI Administration	931,946	1,131,620	1,018,034	-10.0%
12200	Club Services	192,009	236,299	240,129	1.6%
12300	Children's Center	839,563	802,893	932,591	16.2%
14350	ASI Programs	(11,733)	35,471	17,167	-51.6%
14400	ASI Events	526,341	648,772	645,506	-0.5%
14660	Poly Escapes	157,967	210,524	264,502	25.6%
15000	Rose Float	29,732	-	-	0.0%
15300	College of Agriculture Council	440	1,073	1,113	3.7%
15320	College of Architecture Council	-	720	774	7.5%
15340	College of Business Council	-	886	935	5.5%
15360	College of Liberal Arts Council	-	959	1,017	6.0%
15380	College of Engineering Council	438	1,382	1,469	6.3%
15420	College of Science and Math Council	-	893	951	6.5%
15800	Student Community Services	107,843	108,391	113,243	4.5%
16000	Student Government Administration	623,619	577,222	544,655	-5.6%
62200	ASI Plant Fund	1,044	1,044	1,044	0.0%
	Total Net Expenditures	\$ 8,206,858	\$ 7,593,645	\$ 8,002,310	5.4%
	Change in Net Assets	(635,111)	-	-	0.0%

Fund Balances*

10000	General Reserves	\$ 3,584,160			
32200	Insurance Retention	60,000			
33010	Children's Center Emergency	180,043			
33075	Club Co-Sponsorship	63,125			
33100	Capital Expenditures	320,825			
33400	Rose Float Emergency	7,901			
33450	Student Government	165,364			
62200	Plant Fund	11,657			
33500	Hydration Stations	-			
	Total Net Assets	\$ 4,393,074	\$ 4,393,074	\$ 4,393,074	0.0%

* ASI reserve policy states that the organization will maintain a working capital balance of not less than 15% and not more than 35% of the current year's budgeted expenses with a target of over 20%.



ASSOCIATED STUDENTS, INC.

Financial Pro-Forma
Four Year Summary
2023-24 Fiscal Year

Fund	Description	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24
12010(a)	Student Fees - General	\$ 2,942,061	\$ 3,014,420	\$ 3,018,258	\$ 3,182,197
12010(b)	Student Fees - Athletic Scholarships	3,516,282	3,454,522	3,468,549	3,654,783
12010(c)	Student Fees - Children's Center	1,011,052	994,961	998,447	1,052,087
12010(d)	Student Fees - SCS	91,710	107,843	108,391	113,243
	Total Student Fee Revenue	\$ 7,561,104	\$ 7,571,746	\$ 7,593,645	\$ 8,002,310
12010(e)	Expense-Athletic Scholarships	\$ 3,516,282	\$ 3,454,522	\$ 3,468,549	\$ 3,654,783
10000	ASI APBO*	(630,320)	1,353,126	366,947	564,397
12100	ASI Administration	885,639	931,946	1,131,620	1,018,034
12200	Club Services	140,504	192,009	236,299	240,129
12300	Children's Center	1,005,506	839,563	802,893	932,591
14350	ASI Programs	43,968	(11,733)	35,471	17,167
14400	ASI Events	589,248	526,341	648,772	645,506
14660	Poly Escapes	190,550	157,967	210,524	264,502
15000	Rose Float	(21,546)	29,732	-	-
15300	College of Agriculture Council	-	440	1,073	1,113
15320	College of Architecture Council	-	-	720	774
15340	College of Business Council	-	-	886	935
15360	College of Liberal Arts Council	-	-	959	1,017
15380	College of Engineering Council	-	438	1,382	1,469
15420	College of Science and Math Council	-	-	893	951
15800	Student Community Services	88,170	107,843	108,391	113,243
16000	Student Government Administration	339,165	623,619	577,222	544,655
62200	ASI Plant Fund	1,044	1,044	1,044	1,044
	Total Net Expenditures	\$ 6,148,211	\$ 8,206,858	\$ 7,593,645	\$ 8,002,310
	Change in Net Assets	1,412,894	(635,111)	-	-
	Total Net Assets	\$ 5,028,185	\$ 4,393,074	\$ 4,393,074	\$ 4,393,074

Marirose Evenden
Marirose Evenden (Jun 8, 2023 09:07 PDT)

Michelle Crawford



MEMORANDUM

TO: Michelle Crawford
ASI Executive Director

DATE: May 30, 2023

FROM: Marirose Evenden ^{ME}
Chair, ASI Board of Directors 2022-23


COPIES: H. Zacker
J. Tarlton
L. Lee
T. Watson

SUBJECT: Approval of ASI FY 2023-24 Budget

At the ASI Board of Directors meeting on Wednesday May 3, 2023 the board discussed the proposed ASI FY 2023-24 Budget. The ASI Board of Directors unanimously approved the proposed ASI FY 2023-24 Budget.

Please use this memo as a receipt of the board's approval. Please contact me if you have any questions or concerns.

Attachment

Signature: 
David Valadez (Jun 16, 2023 11:46 PDT)

Email: dvalad02@calpoly.edu

CONSOLIDATED OPERATING BUDGET

For the period ending June 30, 2024

(in thousands)

	ACTUAL FISCAL YEAR 2021-22 RESULTS			PROJECTED FISCAL YEAR 2022-23 RESULTS			BUDGETED FISCAL YEAR 2023-24 RESULTS			PROJ 23 vs BUD 24 VARIANCE	
	Core Operations	University Programs	Corporation Total	Core Operations	University Programs	Corporation Total	Core Operations	University Programs	Corporation Total	\$	%
Revenues											
Sales	32,113	6,485	38,598	36,057	6,133	42,190	40,881	6,532	47,413	5,223	12%
Assessments	3,781	-	3,781	3,800	-	3,800	4,019	-	4,019	219	6%
Fees for Service	795	217	1,012	907	240	1,147	824	240	1,064	(83)	-7%
Rental Income	397	517	914	431	573	1,004	426	576	1,002	(2)	0%
Gifts	-	308	308	-	327	327	-	548	548	221	68%
Other Revenues	4,657	2,537	7,194	5,605	2,373	7,978	7,229	2,150	9,379	1,401	18%
Total Revenues	41,743	10,064	51,807	46,800	9,646	56,446	53,379	10,046	63,425	6,979	12%
Expenses											
Cost of Sales	11,494	1,649	13,143	13,166	1,782	14,948	14,533	1,595	16,128	(1,180)	-8%
Payroll Expenses	15,573	3,292	18,865	17,488	3,668	21,156	21,142	4,048	25,190	(4,034)	-19%
Operating Expenses	12,912	6,740	19,652	14,709	6,637	21,346	16,654	7,290	23,944	(2,598)	-12%
Total Expenses	39,979	11,681	51,660	45,363	12,087	57,450	52,329	12,933	65,262	(7,812)	-14%
Net Operating Income (Loss)	1,764	(1,617)	147	1,437	(2,441)	(1,004)	1,050	(2,887)	(1,837)	(833)	-83%
Other Income (Expense)											
Transfers (To) / From **	(521)	1,474	953	(620)	1,903	1,283	(620)	2,434	1,814	531	-41%
University Services	(496)	-	(496)	(1,125)	-	(1,125)	(1,125)	-	(1,125)	-	0%
Investment Income *	1,621	-	1,621	2,602	-	2,602	3,045	-	3,045	443	17%
Interest Expense	(1,454)	(83)	(1,537)	(1,367)	(78)	(1,445)	(1,367)	(73)	(1,440)	5	0%
Other Income (Expense)	-	(895)	(895)	479	79	558	545	400	945	387	69%
Total Other Income (Expense)	(850)	496	(354)	(31)	1,904	1,873	478	2,761	3,239	1,366	-73%
Net to (from) Reserves	914	(1,121)	(207)	1,406	(537)	869	1,528	(126)	1,402	533	-61%

* 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.

The Cal Poly Foundation and University Development Budget Proposal For the year ending June 30, 2024

	Approved FY 22/23 Budget			FY 22/23 Projection			Proposed FY 23/24 Budget			
	Foundation	University Development	Total	Foundation	University Development	Total	Budget to Actual	Foundation	University Development	Total
SOURCES										
State Budget	0	4,472,899	4,472,899	0	4,695,870	4,695,870	222,971	0	4,695,870	4,695,870
Other University Resources	0	865,020	865,020	0	865,020	865,020	0	0	1,560,320	1,560,320
Endowment Management Fee	2,058,101	0	2,058,101	1,730,937	0	1,730,937	(327,164)	1,859,018	0	1,859,018
Endowment Campaign Fee	1,911,093	0	1,911,093	1,607,299	0	1,607,299	(303,794)	1,726,231	0	1,726,231
Gift Reinvestment Fee	945,718	0	945,718	1,574,999	0	1,574,999	629,281	1,436,877	0	1,436,877
Interest Income & Capital Project Management Fees	200,000	0	200,000	1,618,483	0	1,618,483	1,418,483	2,121,000	0	2,121,000
Trust Management Fees	53,380	0	53,380	58,396	0	58,396	5,016	58,396	0	58,396
Annual Giving Restricted Gift Fees	0	341,250	341,250	0	128,619	128,619	(212,631)	0	135,050	135,050
Unrestricted Gifts	0	304,500	304,500	0	249,385	249,385	(55,115)	0	261,854	261,854
Transfer in University Services	0	442,311	442,311	0	442,311	442,311	0	0	442,311	442,311
Transfer in for Allowances to be paid by Foundation	0	39,975	39,975	0	40,182	40,182	207	0	24,300	24,300
Total Sources of Funds	5,168,292	6,465,955	11,634,247	6,590,114	6,421,387	13,011,501	1,377,254	7,201,522	7,119,705	14,321,227
USES										
Foundation										
Strategic Initiative Fund	442,311	0	442,311	442,311	0	442,311	0	442,311	0	442,311
CPSU Allowances paid by Foundation	39,975	0	39,975	40,182	0	40,182	(207)	24,300	0	24,300
Foundation Operating Expenses	389,412	0	389,412	385,000	0	385,000	4,412	451,950	0	451,950
Total Foundation Budget	871,698	0	871,698	867,493	0	867,493	4,205	918,561	0	918,561
University Development										
General & Administrative	266,683	1,239,323	1,506,006	266,683	1,172,892	1,439,575	66,431	295,330	1,335,397	1,630,727
Operations	630,581	1,674,146	2,304,727	630,581	1,469,284	2,099,865	204,862	712,345	1,814,371	2,526,716
Development (Fundraising)	3,249,941	1,240,452	4,490,393	3,249,941	55,143	3,305,084	1,185,309	3,753,738	1,677,190	5,430,928
Donor Relations	0	771,112	771,112	0	710,607	710,607	60,505	0	956,497	956,497
Annual Giving	0	794,834	794,834	0	785,325	785,325	9,509	0	1,085,277	1,085,277
Alumni Relations	0	924,088	924,088	0	749,988	749,988	174,100	0	869,566	869,566
Marketing & Communications	0	112,031	112,031	0	45,978	45,978	66,053	0	0	0
Campaign Support	0	0	0	0	0	0	0	0	0	0
Total University Development Budget	4,147,205	6,755,985	10,903,190	4,147,205	4,989,217	9,136,422	1,766,769	4,761,413	7,738,298	12,499,711
Total Uses of Funds	5,018,903	6,755,985	11,774,888	5,014,698	4,989,217	10,003,915	1,770,974	5,679,974	7,738,298	13,418,272
Excess (Deficit) Sources over Uses	149,388	(290,030)	(140,641)	1,575,416	1,432,170	3,007,586	3,148,227	1,521,548	(618,593)	902,955



CAL POLY

MEMORANDUM

TO:

DATE: September 11, 2023

Jeffrey D. Armstrong
President

FROM:

Cynthia Vizcaino Villa
Senior Vice President for Administration and Finance

COPIES:

R. Gruss
D. Valadez
T. Farrell
D. Banfield

At the June 22, 2023 meeting of the Central Coast Performing Arts Center Commission, the Commission approved the attached Performing Arts Center FY 2023/24 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:

09/14/2023

Jeffrey D. Armstrong
President

Date

Phone 805-756-2171 | afd.calpoly.edu
1 Grand Avenue | San Luis Obispo | CA | 93407-0100

PAC Operating Budget -- Approved 2023/24 - 6/22/23

Executive Summary		2022/23 Final Actuals as of 7/17/23	Proposed Budget 2023/24	Proposed budget % of TTI Sources	Partner Contrib. proposed % increase
see "22-23 Operating bdgt-detail" tabs for line item detail				44.7%	0.00%
Sources					
Operating revenues		1,486,043	\$ 1,621,569		
Partner contributions					
Cal Poly		1,337,075	1,337,075	36.9%	
City SLO		334,269	334,269	9.2%	
FPAC		334,269	334,269	9.2%	
	Subtotal Partner Contributions	\$ 2,005,613	2,005,613		
Transfer from Operating reserve-one-time costs, Mg. Dir x-fer/Mktng Consult.		142,422	-	0.0%	
Transfer from Operating reserve-"excess" balance above target		97,947	-	0.0%	
Total - Sources		\$ 3,660,721	\$ 3,627,182	100%	
Uses					
Operating expenditures		3,236,033	3,248,636	89.7%	
Transfer to Repair & Replacement reserve		375,000	375,000	10.3%	
Total - Uses		\$ 3,643,846	\$ 3,623,636	100%	
Operating Budget Surplus / (deficit)		\$ 16,875	\$ 3,546		

Performing Arts Center Operating Budget
 Summary of Reserves Fund balances -- 2022/23 and 2023/24 fiscal years

as of: 8/15/2023

	Actual Yr End 2022/23	Proposed Budget 2023/24
<u>Operating Reserve</u>		
Sources		
Beginning Balance (net from previous Fiscal Year)	\$941,819	\$910,039
Uses		
Transfer to 23/24 Ops Rsrv-bdgted Yr End deficit/surplus	(\$119,377)	\$3,546
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 - Operating Reserve	<u>\$910,039</u>	<u>\$913,586</u>
Operating Reserves Target (20% of current year budgeted Operating exp.)	\$651,119	\$649,727
<--POLICY: 20% of current year budgeted Operating expense		
Net reserves over/(under) Target	\$258,920	\$263,859
<u>PAC Managing Director Special Initiative Fund</u>		
Sources		
Beginning Balance (from previous Fiscal Year Rsrv/Grants)	\$250,000	\$238,092
Uses		
Lobby Video Display/Mural Installation/Misc...	\$11,908	TBD
Projected Ending Balance - Mg Dir Special Initiative Fund	<u>\$238,092</u>	<u>\$238,092</u>
<u>PAC Co-Pro Risk Mitigation Fund</u>		
Sources		
Beginning Balance (from previous Fiscal Year Rsrv/Grants)	\$50,000	\$50,000
Uses		
TBD		
Projected Ending Balance - Co-Pro Risk Mitigation Fund	<u>\$50,000</u>	<u>\$50,000</u>
<u>Repair & Replacement Reserve (MEMRRP)</u>		
Sources		
Beginning Balance (net from previous Fiscal Year)	\$1,318,004	\$2,075,588
Transfer In from Operations (at year end)	\$375,000	\$375,000
Uses		
Repair & replacement expenditures - FY 22/23 PYE	(\$167,802)	
Repair & replacement budget - FY 23/24		(\$780,705)
PLUS, allocation from grant funds (SVOG & CA Venues): (80% of remaining grant funds (SVOG)**)	\$550,386	
Projected Ending Balance - R & R Reserve	<u>\$2,075,588</u>	<u>\$1,669,883</u>

Performing Arts Center San Luis Obispo
FY 2022-23 Operating Budget
Revised Budget 8/31/22
Year-End Actuals as of 7/31/23

2022/23 PAC Operating Budget, revised on 8/31/22 due to Bonus/GSI Changes	Total FY 2022/23 Revised Budget	Projected Year End Actuals	\$ Variance to Budget
OPERATIONS			
Sources (Operating Revenue)			
Service charges	703,446	777,660	74,214
Gifts, Grants, Scholarships	96,000	96,757	757
Ticket Sales	6,000	5,507	(493)
Other Contributed Income	4,500	-	(4,500)
Rental/Misc Income	172,044	157,380	(14,664)
Ticketing Fees	429,749	442,865	13,116
Other Rental Income	3,000	895	(2,105)
Prior Year Income	-	-	0
Total PAC Operating Revenue	1,414,739	1,481,063	66,324
Uses (Operating Expenditures)			
Salaries - Management	244,795	331,270	86,475
Salaries - Maintenance	105,614	66,984	(38,629)
Benefits - Management	131,931	185,572	53,641
Benefits - Maintenance	51,594	28,355	(23,239)
Salaries - Operations	1,099,179	1,055,002	(44,177)
Benefits - Operations	510,729	478,406	(32,323)
Travel, Training, Supplies and Services	166,800	118,032	(48,768)
Facilities Maintenance & Improvements	96,500	119,090	22,590
Marketing & Communications	55,000	59,730	4,730
Marketing Initiative	15,000	8,299	(6,701)
Telephone & Postage	16,500	15,176	(1,324)
Bank Merchant Fees	75,000	107,057	32,057
Taxes & Fiscal Charges	181,902	199,024	17,122
Software and Equipment	9,500	3,441	(6,059)
Insurance	37,000	44,861	7,861
Equipment Maintenance	55,105	36,450	(18,655)
Parking	78,622	79,009	387
Utilities	246,000	263,614	17,614
Recruitment & MD transition	56,826	-	(56,826)
Prior Year Expense	-	-	0
Miscellaneous Expenses	35,250	35,319	69
Total operating expenditures	3,268,846	3,234,689	(34,157)
Prior Year Income Adjustments		4,980	
Prior Year Expense		1,344	
Net, before Partner & MEMRRP Contributions	(1,854,107)	(1,749,990)	104,117
Net from Operations:	(1,854,107)	(1,749,990)	104,117
Partner contributions:	\$ 2,005,612	\$ 2,005,613	
MEMRRP Fund contribution:	\$ (375,000)	\$ (375,000)	
Final net from Operations, b4 Ops Rsrv x-fer:	\$ (223,495)	\$ (119,377)	104,118
Cover one-time expenses of Mg. Dir overlap, new website development and One-time bonus from Operating Reserve:	\$ 142,422	\$ 142,422	
Apply 2021/22 Operating Reserve"overage" above 20% of expense target	\$ 97,947	\$ 97,947	
Net Operating Surplus / (Deficit)	\$ 16,875	\$ 120,992	104,117



CAL POLY

FY2023/24 CPOF Base Budget

	Approved FY2022-23	New Proposals/ Adjustments	Total Proposed Budget
CP Scholars Program Administration	\$ 768,701	\$ (4,230)	\$ 764,471
Associate Vice Provost	266,426	10,230	276,656
Associate Director	108,744	3,618	112,362
Data & Budget Analyst	92,961	2,870	95,831
Admin. Support Coordinator	78,120	2,462	80,582
Salary Holdings for IRPs (new)	39,410	(23,410)	16,000
Operating Expenses	183,040	-	183,040
CP Scholars Programs & Support	\$ 686,464	\$ 253,791	\$ 940,255
Program Coordinator, Yrs. 1-2 SSP II	99,096	3,301	102,397
Program Coordinator, Yrs. 3-4 SSP II	81,003	3,690	84,693
Program Coordinator, Mentors SSP III	125,556	7,961	133,517
SSP III - Retention Specialist (new)	-	132,406	132,406
SSP II - Financial Aid Counselor (new)	-	106,434	106,434
Student Salaries	326,100	-	326,100
Univ 100 Coordinator	8,928	-	8,928
Univ 100 Lecturers - Student Affairs (20)	23,781	-	23,781
Univ 100 Lecturers - Faculty (10)	22,000	-	22,000
Academic Advising	\$ 1,394,018	\$ 186,461	\$ 1,580,479
Lead Advisor (MSC) SSP IV	130,434	9,505	139,939
Academic Advisor (MSC) SSP II	86,617	2,337	88,954
Academic Advisor (MSC) SSP II	93,060	7,264	100,324
Academic Advisor (MSC) SSP II	93,060	7,264	100,324
Retention Specialist/Advisor SSP II	83,452	6,652	90,104
Retention Specialist/Advisor SSP II	81,192	6,652	87,844
Retention Specialist/Advisor SSP II	89,513	6,652	96,165
Retention Specialist/Advisor SSP III	90,539	7,733	98,272
Retention Specialist/Advisor SSP III	104,276	7,693	111,969
Retention Specialist/Advisor SSP III	95,280	7,323	102,603
Retention Specialist/Advisor SSP III	95,029	7,665	102,694
Retention Specialist/Advisor SSP III	123,849	9,668	133,517
SSP II - MSC Advisor (new)	-	106,434	106,434
Salary Holdings for GSI (new)	22,382	(6,382)	16,000
Advising Technical Infrastructure	117,000	-	117,000
Student Salaries	36,000	-	36,000
Operating Expenses	52,335	-	52,335
Office of University Diversity & Inclusion	\$ 271,093	\$ 156,200	\$ 427,293
Assistant VP DEI Strategic Planning & Networks	120,102	-	120,102
AVP of OUDI for Academic Initiatives (new)	-	156,200	156,200
BEACoN Research & Mentoring Program	150,991	-	150,991
Strategic Enrollment Management	\$ 667,680	\$ 68,123	\$ 735,803
Regional Admissions Mgr PNW	111,042	7,728	118,770
Rgnl Admissions Mgr Chicago	118,097	8,373	126,469



CAL POLY

FY2023/24 CPOF Base Budget

	Approved FY2022-23	New Proposals/ Adjustments	Total Proposed Budget
Regional Admissions Mgr Dallas	95,289	7,728	103,017
Regional Admissions Mgr Denver	102,343	8,373	110,716
Regional Admissions Mgr Honolu	94,440	8,373	102,812
Regional Admissions Mgr NorCal	106,997	7,986	114,983
Salary Holdings for IRP	39,473	(39,473)	-
Operating (new)	-	59,036	59,036
Academic Affairs Program Administration	\$ 5,000	\$ -	\$ 5,000
Transfer Center	5,000	-	5,000
Sense of Belonging / Out of Class Support	\$ 639,293	\$ 324,356	\$ 963,649
Coordinator for Cultural Clubs & Orgs (new)	-	128,200	128,200
Director of EOP (new)	-	140,600	140,600
Latinx Center (\$25k new)	213,200	7,227	220,427
NAAI Center (\$10k new)	50,000	4,329	54,330
PolyCultural Weekend (\$40 new)	55,000	-	55,000
Men of Color	40,000	-	40,000
Black Academic Excellence Center	25,000	-	25,000
Dream Center	25,000	-	25,000
CultureFest (new)	-	8,000	8,000
CORE Program (new)	-	20,000	20,000
Student Diversity & Belonging Programming	10,000	-	10,000
Enhanced Student & Diversity Programming	221,093	-	221,093
Spanish Translation Stipends (new)	-	16,000	16,000
Development/Fundraising	\$ -	\$ 195,300	\$ 195,300
Senior Director of Development (new)	-	195,300	195,300
National & International Fellowships and Scholarshi	\$ -	\$ 152,000	\$ 152,000
National and International Fellowships and Scholarships (NIFS) Coordinator / Director (new)	-	152,000	152,000
Total Expenses	\$ 4,432,250	\$ 1,332,000	\$ 5,764,250

**CPOF Priorities
2023 - 2024**

Priorities	Request description	Base				Onetime	
		Salary	Benefits	Operational	Total	Operational	Total
1. Assoc VP of OUDI for Academic Initiatives							
	Associate Vice President of OUDI for Academic Initiatives	\$ 100,000	\$ 56,200		\$ 156,200		
	Faculty Engagement					30,000	30,000
	Total Assoc VP of OUDI for Academic Initiatives	100,000	56,200		156,200	30,000	30,000
2. Sense of Belonging / Out of Class Support							
	Coordinator for Cultural Clubs/Orgs	75,000	53,200		128,200		
	Professional Development					5,000	5,000
	Student Programming					25,000	25,000
	Director of Educational Opportunity Program (EOP)	90,000	50,600		140,600		
	Professional Development					5,000	5,000
	Enhanced Student Diversity and Belonging Center Programming						
	CORE program		20,000		20,000		
	Poly Cultural Weekend					30,000	30,000
	CultureFest					40,000	40,000
	Latinx Center					2,000	2,000
	Native and Indigenous Cultural Center					25,000	25,000
	Spanish Translation Stipends					10,000	10,000
	Website Conversion to Spanish			16,000	16,000		
	Simultaneous Interpretation Equipment					220,000	220,000
	DEI related website and programming (HSI, African American Initiatives)					15,000	15,000
	CP Alumni Identity-Based Affinity Programming					45,000	45,000
	Total Sense of Belonging / Out of Class Support	165,000	103,800	44,000	312,800	427,000	427,000
3. Development / Fundraising Related							
	Total Development / Fundraising Related	125,000	70,300		195,300		
4. CP Scholars							
	SSP III - Retention Specialist	77,406	55,000		132,406		
	SSP II - MSC Advisor	62,234	44,200		106,434		
	SSP II - Financial Aid Counselor	62,234	44,200		106,434		
	Operating Budget for regional admissions			59,036	59,036		
	Student Assistants - MSC Peer Advisors (2)					100,964	100,964
	Student Assistants (10) - CP Scholars					18,000	18,000
	IRP's	22,857	9,143		32,000		
	Total CP Scholars	224,731	152,542	59,036	436,309	163,964	163,964
5. National and International Fellowships and Scholarship Coordination							
	National and International Fellowships and Scholarships (NIFS) Coordinator / Director	94,000	58,000		152,000		
x	NIFS Professional Development					5,000	5,000
x	Faculty Engagement - Interview prep, travel, other related activities					25,000	25,000
x	Student Engagement - programming, operational support, institutional memberships					20,000	20,000
x	Website Design/Development (student opportunities, communications)					50,000	50,000
	*Potentially bridge one-time funding for some of the items tied to Operating budget for regional admissions and Sense of Belonging if not covered through base funds this year.						
	Total National and International Fellowships and Scholarship Coordination	94,000	58,000		152,000	100,000	100,000
	Total Budget Requests	\$ 708,731	\$ 440,842	\$ 103,036	\$ 1,252,609	\$ 720,964	\$ 720,964
	Available Benefits/GSI Funding			\$ 1,332,000			\$ 1,000,000
	Total Adjusted Base Available			79,391			
	Amount over/under available CPOF Funds			\$ -			\$ - 279,036

Support for regional admissions officers

Fall Travel	59,000
Yield Events	60,000
Add'l travel/events	41,000
Total	160,000

Student Success Fee Allocation		FY 2022/23		FY 2023/24		
		Total		Ongoing	New	Total
Revenue						
Student Success Fee Revenue	122300/205500		\$20,084,000	\$20,084,000	\$0	\$20,084,000
Allocations						
Academic Affairs						
Access to Additional Classes	various	1	12,757,451	12,757,451		12,757,451
Academic Success Center (Mustang Success Center)	120701	2	539,220	539,220		539,220
Digital Resources - Kennedy Library	123903	3	125,660	125,660		125,660
Center for Teaching, Learning and Technology - Diversity and Writing Experts	134300	4	300,000	300,000		300,000
Honors Program (\$90k specifically for access to interdisciplinary classes)	120503	5	200,000	200,000		200,000
Study Sessions Program	140406	6	201,750	201,750		201,750
Tutoring Services for Student Athletes	206100	7	128,000	128,000		128,000
Supplemental Workshops - Science and Math	140401/140402	8	405,200	405,200		405,200
Sub-Total Academic Affairs			\$14,657,281	\$14,657,281	\$0	\$14,657,281
Strategic Enrollment Management						
Admissions - Recruitment, Outreach, Scholarship Award Staff	122300/205500	9	417,132	417,132		417,132
Sub-Total Strategic Enrollment Management			\$417,132	\$417,132	\$0	\$417,132
Student Affairs						
Student Retention, Safety and Support	142000	10	265,000	265,000		265,000
Dean of Students - Off Campus Housing Support Program	142000	11	110,000	110,000		110,000
Career Services Expansion and Enhancements	140800	12	655,000	655,000		655,000
Cultural Centers Programs, Services, Support	142200	13	290,000	290,000		290,000
Student Wellbeing Center Leadership	141220	14	125,000	125,000		125,000
Undocumented Resource Center	140419	15	85,000	85,000		85,000
Center for Military Connected Students	142600	16	85,000	85,000		85,000
Student Access/Disability Resources	140500	17	326,000	326,000		326,000
Disability Resource Center (Graduation & Progress to Degree)	140500	18	280,421	280,421		280,421
Summer Institute	140403	19	201,379	201,379		201,379
Jobs - Career Center	140800	20	77,000	77,000		77,000
Service Learning	209700	21	47,000	47,000		47,000
Counseling Services	141200	22	577,263	577,263		577,263
Disability Resource Center (Health & Wellbeing)	140500	23	311,525	311,525		311,525
Safer Program	207200	24	159,000	159,000		159,000
Men and Masculinity	142400	25	85,000	85,000		85,000
Black Academic Excellence Center	209300	26	105,560	105,560		105,560
Upward Bound Summer Program	140407	27	56,800	56,800		56,800
Club Sports	141900	28	72,000	72,000		72,000
Program Centers (Multi-Cultural Center, PRIDE Center, Gender Equity Center)	141300/ 141400/ 207400	29	221,000	221,000		221,000
Diversity Speakers Series (Center for Leadership)	142300	30	50,000	50,000		50,000
With US Program	140011	31	48,000	48,000		48,000
Sub-Total Student Affairs			4,232,948	\$4,232,948	\$0	\$4,232,948
Research, Economic Development and Graduate Education						
Graduate Student TA and GA Positions	203300	32	200,000	200,000		200,000
Sub-Total Research, Economic Development and Graduate Education			\$200,000	\$200,000	\$0	\$200,000
Information Technology Services						
Technology (Classroom Upgrades, Tech Grants)	132500	33	250,000	250,000		250,000
Sub-Total Information Technology Services			\$250,000	\$250,000	\$0	\$250,000
Diversity and Inclusion						
Faculty Mentors - Beacon Mentors	121300	34	151,639	151,639		151,639
OUDI Student Engagement	121300	35	175,000	175,000		175,000
Sub-Total Diversity and Inclusion			\$326,639	\$326,639	\$0	\$326,639
Total Allocations			\$20,084,000	\$20,084,000	\$0	\$20,084,000
Unallocated/(Overallocated)			\$0	\$0	\$0	\$0