



**California State University
San Bernardino**

Financial Report FY 2023-24





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Introduction

Purpose of this Document

This document provides an overview of California State University, San Bernardino's (CSUSB) budget and actual expenditures for the 2023-2024 fiscal year. While the document covers various aspects of CSUSB's budget, its primary focus is on the Operating Budget. The Operating Budget consists of two key components: funding from the State of California's General Fund, allocated through the California State University Chancellor's Office, and revenue generated from student fees.

This document also presents the FY 2023-24 budgeted and actual information for CSUSB Special & Enterprise funds and Auxiliary organizations.

Scope of Information

This document primarily presents budget and actual information for fiscal year 2023-24, offering an overarching perspective of the University's financial standing. Data from the CSU financial system has been utilized to provide detailed budget and financial insights related to specific divisions, colleges, schools, departments, and programs. Additional fiscal details are also available on the Budget Office website:
<https://www.csusb.edu/budget/fiscal-information>

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Fiscal Year 2023-24 University Budget

CSU Operating Fund¹	\$278,148,046
Student Success Initiative (SSI)	4,888,318
Instructionally Related Activities (IRA)	731,500
Lottery Education Fund	2,570,344
College of Extended and Global Education (CEGE)	11,054,438
Student Health Center (SHC)	6,616,034
Department of Housing and Residential Education (DHRE)	13,652,441
Parking and Transportation Services	4,859,187
Associated Students, Incorporated (ASI)	1,646,788
Philanthropic Foundation (PFN)	465,700
Santos Manuel Student Union (SMSU)	19,236,355
University Enterprises Corporation (UEC)	5,559,000
Total University Budget	\$ 349,428,151

¹Consists of State General fund Appropriation, Fee Revenues, and EO1000



Fiscal Year 2023-24 Budget (by Division)

	President's Office	Academic Affairs	Student Affairs	Finance Technology & Operations	University Advancement	Human Resources	Strategic Enrollment Management	Centrally Monitored	Total
CSU Operating Fund									
Salaries	\$1,094,454	\$84,421,047	\$6,564,396	\$23,851,260	\$5,697,592	\$3,438,356	\$4,486,354	\$3,498,022	\$133,051,481
Benefits	-	-	-	36,700	-	-	-	77,544,870	77,581,570
OE&E	72,398	3,321,942	2,840,920	8,236,644	209,571	102,365	-	52,731,155	67,514,995
Total Operating Fund	\$1,166,852	\$87,742,989	\$9,405,316	\$32,124,604	\$5,907,163	\$3,540,721	\$4,486,354	\$133,774,047	\$278,148,046
Other Funds									
Student Success Initiative (SSI)	-	1,936,953	1,865,309	855,904	-	-	-	230,152	4,888,318
Instructionally Related Activities (IRA)	-	715,000	-	16,500	-	-	-	-	731,500
Lottery Education	-	1,155,952	-	186,000	-	-	-	1,228,392	2,570,344
Self-Support Operations									
College of Extended and Global Education (CEGE)	-	11,054,438	-	-	-	-	-	-	11,054,438
Student Health Center (SHC)	-	-	6,616,034	-	-	-	-	-	6,616,034
Department of Housing and Residential Education (DHRE)	-	-	13,652,441	-	-	-	-	-	13,652,441
Parking and Transportation Services	-	-	-	4,859,187	-	-	-	-	4,859,187
Auxiliary Organizations									
Associated Students, Incorporated (ASI)	-	-	1,646,788	-	-	-	-	-	1,646,788
Philanthropic Foundation (PHF)	-	-	-	-	465,700	-	-	-	465,700
Santos Manuel Student Union (SMSU)	-	-	19,236,355	-	-	-	-	-	19,236,355
University Enterprises Corporation (UEC)	-	-	-	5,559,000	-	-	-	-	5,559,000
Total University Budget	\$1,166,852	\$102,605,332	\$52,422,243	\$43,601,195	\$6,372,863	\$3,540,721	\$4,486,354	\$135,232,591	\$349,428,151



Operating Fund

Highlights: 2023-24 Operating Fund Budget

2023-24 Operating Fund Baseline Budget – By Category

2023-24 Operating Fund Budget and Actuals

General Fund and Resident Enrollment FTES

General Fund and Fee Revenue vs. Expenditures





Budget Highlights: 2023-24 Operating Fund Budget

The Budget Act of 2023 included a \$330.5 million increase in base General Fund appropriation for the California State University (CSU). The budget included 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.

California State University, San Bernardino received a total General Fund augmentation of \$8.3 million or 5.2% from FY 2022-23 (and 3.37% of total CSU budget).

2022-23 Final Budget, General Fund (Coded Memo B 2022-03)	159,914,000
2023-24 Expenditure Increases	
2022-23 State-Funded Retirement Adjustment	2,663,000
Student Basic Needs	479,000
Graduation Initiative 2025	1,704,000
Health Care Premiums	2,009,000
Liability and Property Insurance Premiums	619,000
State University Grant 5% Redistribution	<u>800,000</u>
2023-24 Total Expenditure Increases	8,274,000
 Total General Fund Appropriations	 168,188,000

The 2023-24 final budget also included one-time General Fund augmentations. CSUSB received a total of \$34,000 from \$1 million total systemwide budget augmentation to support students with disabilities. This will be allocated in baseline in FY 2024-25 budget.

2023-24 Lottery Allocation

The Board of Trustees approved a Lottery budget of \$67 million 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).

Cal State, San Bernardino received \$154,000, bringing the total Lottery funds to \$1,868,000.



2023-24 Operating Fund Baseline Budget by Category

Sources of Funds

State General Fund Appropriation	\$168,188,000
Tuition and Fee Revenues	103,875,512
Other Sources (Cost Recovery)	6,084,534
Total Sources	\$278,148,046

Uses of Funds (By Category)

Salaries and Wages	\$133,227,045
Benefit Expenses	77,581,570
Financial Aid	34,984,067
Communications	141,753
Utilities	5,103,387
Travel	135,289
Contractual Services	1,616,236
Information Technology	1,956,425
Equipment	181,975
Misc. Operating Expenses	23,220,299
Total Uses	\$278,148,046



2023-24 Operating Budget and Actual Detail

Division	Sub-Div/College	Budget		Actuals					
		Base Budget	Revised Budget	Academic Salary	Academic FTE	Department Chair	Dept Chair FTE	MPP	MPP FTE
President	President's Office	980,650	1,484,836	-	-	-	-	826,113	3.00
President	Ombuds Services	186,202	183,584	-	-	-	-	88,407	0.50
President Total		1,166,852	1,668,420	-	-	-	-	914,520	3.50
Academic Affairs	Acad Affairs-Provost/VP	13,621,257	1,049,660	-	-	-	-	341,244	1.00
Academic Affairs	Faculty Senate	58,707	74,610	-	-	-	-	-	-
Academic Affairs	Fac Aff/Bud&Plng/Prog	3,175,055	6,144,934	302,916	2.95	-	-	1,113,269	7.08
Academic Affairs	Research	841,596	1,734,974	68,405	0.57	-	-	372,081	1.83
Academic Affairs	Sponsored Programs Admin	308,794	731,576	-	-	-	-	126,912	1.00
Academic Affairs	Graduate Studies	581,544	1,049,644	-	-	-	-	180,054	1.00
Academic Affairs	College of Business & Public Admin	11,927,581	24,541,807	12,218,921	97.39	828,430	4.02	598,872	3.00
Academic Affairs	College of Education	7,317,801	14,218,639	7,550,960	86.15	373,707	2.50	464,556	3.00
Academic Affairs	College of Arts & Letters	11,844,598	27,190,789	15,535,736	176.77	941,138	6.26	452,916	3.00
Academic Affairs	College of Natural Science	17,140,412	34,911,027	20,947,879	228.07	1,135,630	7.57	411,781	2.70
Academic Affairs	College of Social & Behavioral Sciences	13,235,913	26,069,430	16,132,653	173.34	1,092,752	7.48	390,304	2.01
Academic Affairs	Acad Success&UG Adv	2,984,241	6,247,244	52,501	0.48	-	-	458,052	4.00
Academic Affairs	Palm Desert Campus	905,993	1,627,737	18,288	0.12	-	-	360,647	2.25
Academic Affairs	Library	2,720,700	5,965,498	1,468,229	12.95	-	-	190,800	1.00
Academic Affairs	College of Extd & Global Educ	-	-	-	-	-	-	-	-
Academic Affairs	International Programs	1,078,797	2,207,875	1,767	0.01	-	-	219,507	1.60
Academic Affairs	AA Depts no longer used	-	390,446	236,508	3.89	-	-	-	-
Academic Affairs Total		87,742,989	154,155,891	74,534,763	782.68	4,371,657	27.84	5,680,995	34.48
Student Affairs	VP Student Affairs	1,753,440	3,086,574	-	-	-	-	909,865	5.41
Student Affairs	Stdnt Success & Edu Eqty	2,979,772	5,942,988	-	-	-	-	711,084	7.00
Student Affairs	Office of Pre-College Programs	-	418,035	-	-	-	-	-	-
Student Affairs	Health & Counseling Centers	719,494	900,137	90,644	1.14	-	-	-	-
Student Affairs	Intercollegiate Athletics / IM	1,740,884	2,518,999	737,704	6.50	-	-	339,773	1.83
Student Affairs	Dean of Students	1,942,917	3,263,609	-	-	-	-	400,944	4.00
Student Affairs	Housing	113,865	157,126	-	-	-	-	-	-
Student Affairs	Santos Manuel SU	154,944	250,141	-	-	-	-	-	-
Student Affairs	Student Clubs	-	-	-	-	-	-	-	-
Student Affairs Total		9,405,316	16,537,608	828,348	7.64	-	-	2,361,665	18.23
Finance, Tech, & Ops	FTO - VP/Auditor	1,182,909	1,941,466	-	-	-	-	502,021	2.96
Finance, Tech, & Ops	Risk Management	813,459	1,482,297	-	-	-	-	375,992	3.17
Finance, Tech, & Ops	Facilities Planning,Dsgn&Cnst	718,135	1,418,740	-	-	-	-	394,256	2.61
Finance, Tech, & Ops	Facilities Planning & Mgmt	9,546,447	16,181,239	-	-	-	-	873,139	7.00
Finance, Tech, & Ops	AVP- Fin & Admin Svcs	438,613	552,295	-	-	-	-	142,128	0.79
Finance, Tech, & Ops	Accounting (State-side)	2,267,616	3,608,412	-	-	-	-	489,102	4.17
Finance, Tech, & Ops	University Budget Office	442,031	740,832	-	-	-	-	162,564	1.00
Finance, Tech, & Ops	Support Services	753,889	1,282,698	-	-	-	-	185,882	2.08
Finance, Tech, & Ops	Procurmt, Contrct, Accts Paybl	1,218,660	2,238,219	-	-	-	-	216,617	1.72
Finance, Tech, & Ops	Aux Business Services	340,053	518,785	-	-	-	-	34,140	2.12



2023-24 Operating Budget and Actual Detail

Division	Actuals											Total Actuals	Total FTE
	Staff	Staff FTE	Student Assistant	Student Assistant FTE	Temporary Help	Temp FTE	Overtime	Benefit Expense	Operating Expense	Revenue			
President	132,683	1.92	13,926	0.84	-	-	-	411,718	39,204	-	1,423,643	5.77	
President	23,716	0.50	-	-	-	-	1,419	57,321	7,376	-	178,239	1.00	
President Total	156,400	2.43	13,926	0.84	-	-	1,419	469,039	46,580	-	1,601,882	6.77	
Academic Affairs	308,856	4.08	-	-	1,682	0.04	-	274,081	127,013	(315,500)	737,375	5.12	
Academic Affairs	42,667	0.71	-	-	-	-	365	25,072	7,341	-	75,446	0.71	
Academic Affairs	1,822,561	26.49	84,980	2.55	33,072	0.71	9,526	1,752,283	1,181,012	(246,097)	6,053,523	39.78	
Academic Affairs	427,005	5.46	132,535	4.42	108,259	2.31	3,800	495,863	160,696	(109,139)	1,659,506	14.59	
Academic Affairs	483,234	8.01	-	-	-	-	-	408,514	31	-	1,018,691	9.01	
Academic Affairs	406,686	6.94	29,487	0.85	45,558	0.95	745	381,135	48,972	(6,765)	1,085,872	9.74	
Academic Affairs	1,344,296	18.20	107,959	2.91	152,855	2.90	13,149	7,344,975	309,492	(64,559)	22,854,390	128.41	
Academic Affairs	1,538,763	24.18	30,822	0.78	10,698	0.25	1,144	4,859,660	308,100	(266,803)	14,871,606	116.86	
Academic Affairs	2,004,288	31.91	72,687	2.17	101,891	2.23	4,457	9,843,072	510,434	(475,462)	28,991,156	222.35	
Academic Affairs	2,130,672	35.24	162,327	4.77	21,687	0.60	11,832	11,689,098	1,340,995	(139,009)	37,712,891	278.70	
Academic Affairs	1,011,299	17.04	47,423	1.57	110,272	2.10	1,969	8,890,755	114,647	(693,752)	27,098,321	200.68	
Academic Affairs	2,310,561	35.60	729,983	23.22	218,786	4.27	2,123	1,894,361	256,771	(50)	5,923,087	67.57	
Academic Affairs	331,471	6.50	14,773	0.45	75,980	1.66	3,941	391,712	302,533	(10,124)	1,489,221	10.98	
Academic Affairs	1,143,960	21.68	202,892	6.27	19,112	0.33	1,655	1,686,589	1,382,939	(226,173)	5,870,002	42.23	
Academic Affairs	-	-	-	-	-	-	-	-	6,458	(6,458)	-	-	
Academic Affairs	700,023	11.18	41,160	1.24	99,273	2.04	333	649,830	511,027	(21,490)	2,201,429	16.07	
Academic Affairs	278	0.07	14,250	0.43	22,080	0.67	-	132,601	1,801	-	407,519	5.06	
Academic Affairs Total	16,006,620	253.29	1,671,277	51.62	1,021,204	21.04	55,038	50,719,601	6,570,263	(2,581,382)	158,050,036	1,167.84	
Student Affairs	238,212	4.18	121,748	3.65	85,856	1.44	9,693	603,318	886,550	-	2,855,242	14.68	
Student Affairs	1,635,796	30.01	209,882	6.43	58,400	1.77	3,148	1,618,630	1,125,903	-	5,362,842	45.21	
Student Affairs	-	-	-	-	11,500	0.18	-	167	3,748	(50,300)	(34,885)	0.18	
Student Affairs	25,024	0.65	50,987	1.50	-	-	-	76,362	405,504	-	648,521	3.29	
Student Affairs	422,324	5.54	-	-	48,615	0.87	1,493	752,544	130,304	-	2,432,757	14.74	
Student Affairs	453,766	8.22	134,516	4.00	104,990	1.63	201	581,971	964,296	-	2,640,684	17.85	
Student Affairs	68,682	1.82	-	-	-	-	2,762	42,897	38,586	-	152,927	1.82	
Student Affairs	-	-	-	-	-	-	-	-	66,066	-	66,066	-	
Student Affairs	-	-	-	-	-	-	-	-	132	-	132	-	
Student Affairs Total	2,843,803	50.42	517,133	15.58	309,360	5.88	17,296	3,675,891	3,621,088	(50,300)	14,124,286	97.76	
Finance, Tech, & Ops	266,819	3.29	26,847	0.81	-	-	614	377,653	70,470	(5,000)	1,239,424	7.06	
Finance, Tech, & Ops	403,485	6.29	7,872	0.24	-	-	570	470,256	77,567	(900)	1,334,842	9.69	
Finance, Tech, & Ops	186,000	3.00	-	-	-	-	34,696	333,100	271,841	(543)	1,219,350	5.61	
Finance, Tech, & Ops	6,409,603	115.79	6,616	0.20	276,713	4.90	99,561	5,608,858	4,622,846	(704,978)	17,192,358	127.89	
Finance, Tech, & Ops	133,333	2.00	-	-	-	-	-	190,335	6,436	(5,524)	466,707	2.79	
Finance, Tech, & Ops	1,352,839	21.44	57,782	1.78	40,618	0.69	10,276	1,323,999	124,313	(175,302)	3,223,626	28.08	
Finance, Tech, & Ops	292,768	3.00	-	-	-	-	-	277,207	4,527	-	737,066	4.00	
Finance, Tech, & Ops	444,377	7.86	52,524	1.58	1,081	0.52	897	495,403	160,842	(206,253)	1,134,754	12.04	
Finance, Tech, & Ops	869,256	13.29	29,934	0.90	120,247	2.49	3,138	758,217	271,551	(93,500)	2,175,458	18.41	
Finance, Tech, & Ops	215,118	3.18	-	-	-	-	1,011	171,305	462	-	422,036	5.30	



2023-24 Operating Budget and Actual Detail

Division	Sub-Div/College	Budget		Actuals					
		Base Budget	Revised Budget	Academic Salary	Academic FTE	Department Chair	Dept Chair FTE	MPP	MPP FTE
Finance, Tech, & Ops	University Police	2,962,565	5,142,919	-	-	-	-	365,882	2.37
Finance, Tech, & Ops	ITS - CIO Admin Ofc	761,465	702,473	-	-	-	-	272,446	1.25
Finance, Tech, & Ops	Strategic Tech Initiatives	125,088	210,294	-	-	-	-	125,088	1.00
Finance, Tech, & Ops	Information Security Office	807,648	1,340,571	-	-	-	-	161,372	1.28
Finance, Tech, & Ops	Multimedia & Immersive Tech	929,332	1,842,601	16,500	0.11	-	-	180,092	3.25
Finance, Tech, & Ops	IT Ops & Customer Svcs	5,016,355	8,492,269	-	-	-	-	298,282	2.33
Finance, Tech, & Ops	Admin Syst & User Experience	2,781,535	4,130,568	-	-	-	-	407,901	3.43
Finance, Tech, & Ops	Digital Transformation	404,741	1,388,337	-	-	-	-	131,136	1.00
Finance, Tech, & Ops	Institutional Rsrch&Analytics	614,063	1,239,310	-	-	-	-	219,736	1.59
Finance, Tech, & Ops Total		32,124,604	54,454,325	16,500	0.11			5,537,776	45.10
University Advancement	Vice President	580,638	1,131,194	-	-	-	-	400,638	2.00
University Advancement	Gvmnt & Community Relations	313,878	496,275	-	-	-	-	282,396	2.06
University Advancement	Alumni Relations	491,750	867,698	-	-	-	-	206,067	1.92
University Advancement	Ofc Philanthropic Giving	1,790,541	2,577,613	-	-	-	-	1,019,287	8.93
University Advancement	Advancement Services	756,805	1,446,254	-	-	-	-	356,868	3.00
University Advancement	Special Events	536,507	804,819	-	-	-	-	90,878	0.82
University Advancement	UA old Dept, no longer used	1,437,044	2,767,214	-	-	-	-	391,552	2.67
University Advancement Total		5,907,163	10,091,067					2,747,686	21.39
Human Resources	Human Resources VP	529,269	1,258,006	-	-	-	-	353,605	1.98
Human Resources	HR Inst'l Eqty & Compliance	427,020	965,232	-	-	-	-	434,129	4.23
Human Resources	HR AVP	632,100	919,301	-	-	-	-	306,647	3.64
Human Resources	Talent Acquisition	596,784	1,371,604	-	-	-	-	307,741	3.00
Human Resources	Payroll & Benefits Svcs	797,824	933,096	-	-	-	-	221,578	1.82
Human Resources	HR Employee & Labor Relations	266,484	475,669	-	-	-	-	224,387	2.09
Human Resources	HR Staff Development Center	291,240	390,195	-	-	-	-	137,004	1.00
Human Resources Total		3,540,721	6,313,103					1,985,090	17.75
Strategic Enrl Mgmt/Mktg	SEM Dept no longer used	4,486,354	8,242,642	-	-	-	-	940,484	7.81
Strategic Enrl Mgmt/Mktg Total		4,486,354	8,242,642					940,484	7.81
Centrally Managed	Instructional 01		(120,678,827)	-	-	-	-	-	-
Centrally Managed	Research 02		4,144	-	-	-	-	-	-
Centrally Managed	Academic 04		202,829	-	-	-	-	-	-
Centrally Managed	Student Services 05		189,358	-	-	-	-	-	-
Centrally Managed	Campus Central 06	92,113,442	33,441,625	-	-	-	-	-	-
Centrally Managed	Campus Ops 07	6,550,974	7,582,763	-	-	-	-	-	-
Centrally Managed	Financial Aid 08	35,109,631	36,011,433	-	-	-	-	-	-
Centrally Managed Total		133,774,047	(43,246,676)						
Total		\$278,148,046	\$208,216,380	\$75,379,611	790.43	\$4,371,657	27.84	\$20,168,216	148.27

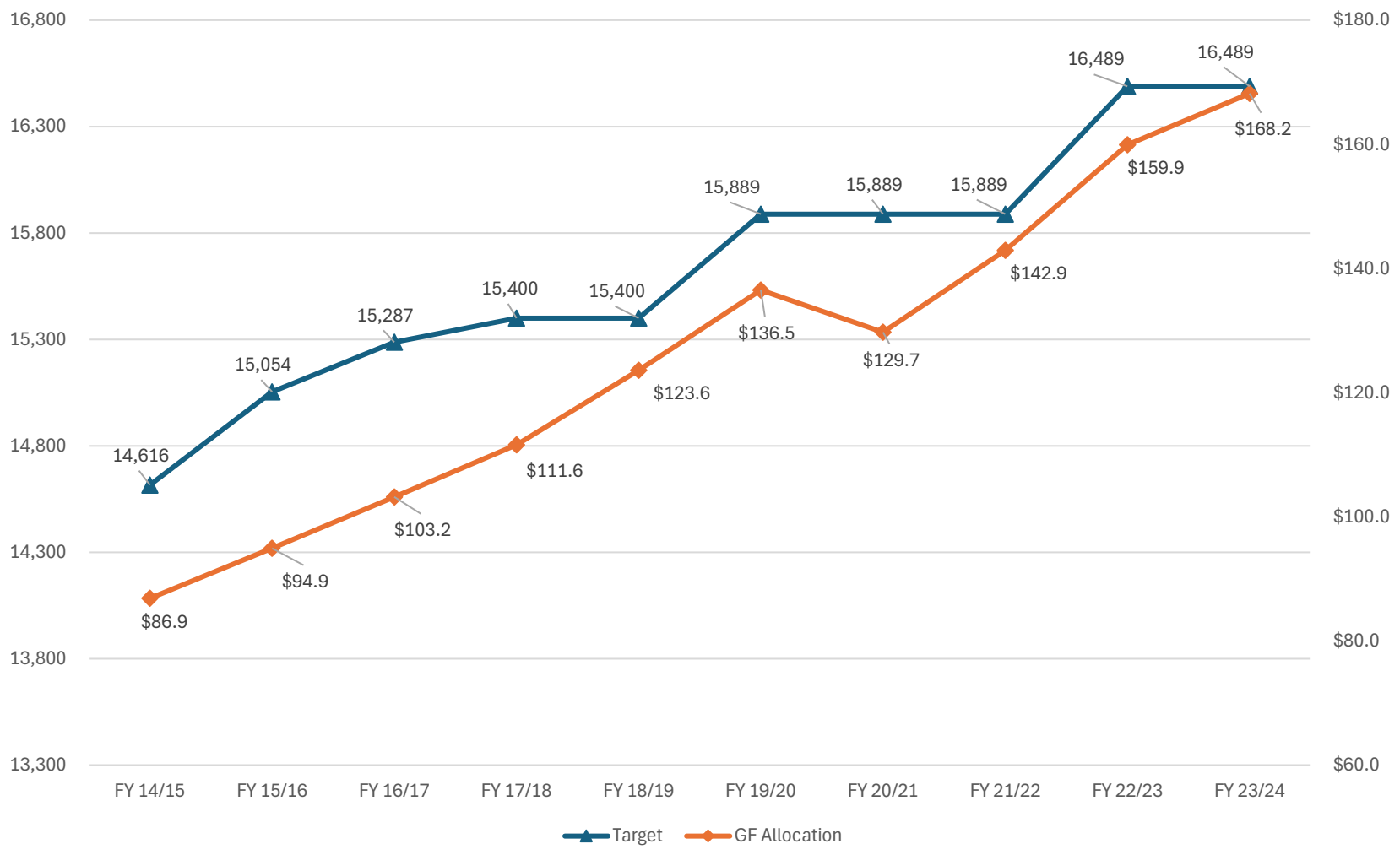


2023-24 Operating Budget and Actual Detail

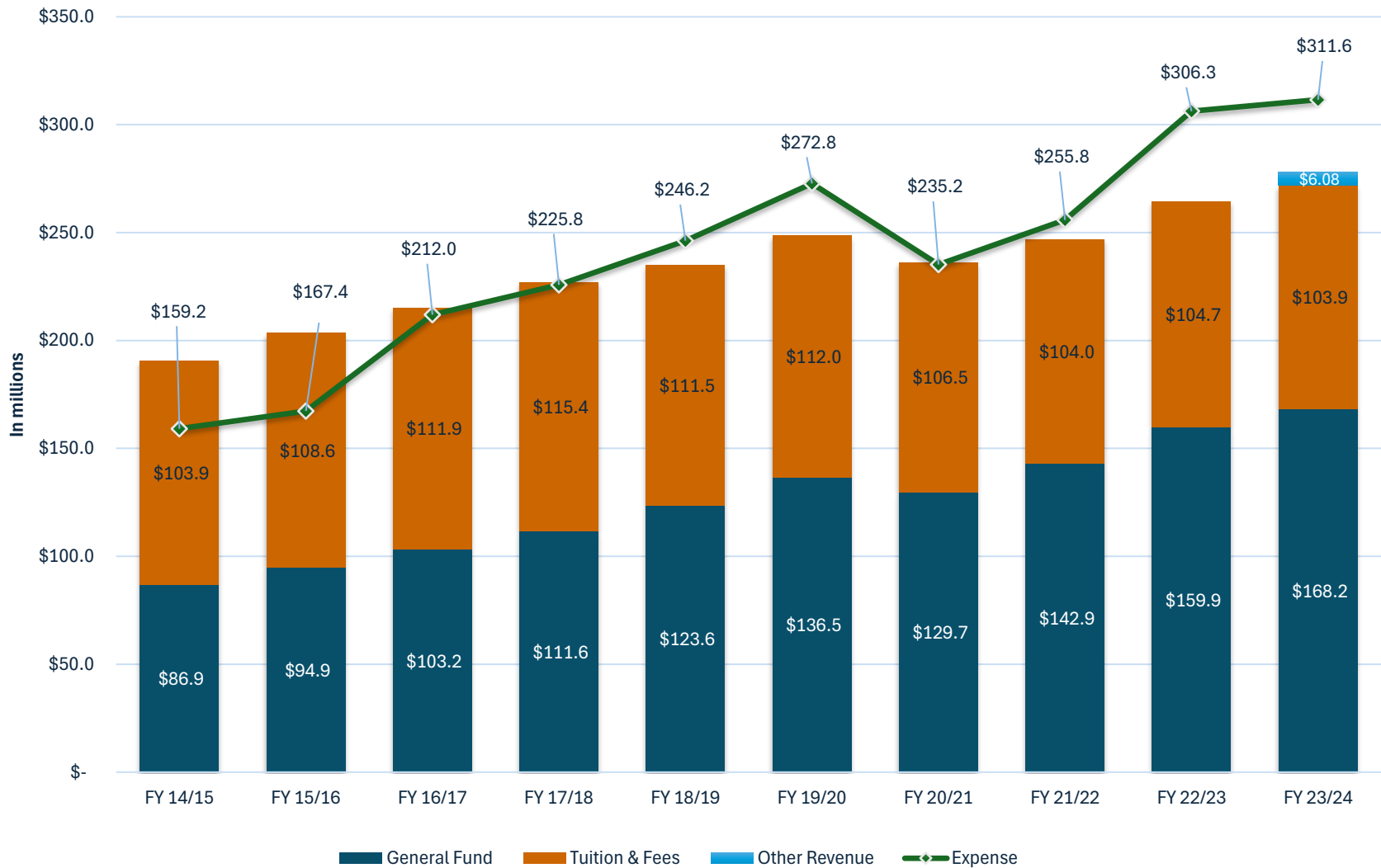
Division	Actuals											Total Actuals	Total FTE
	Staff	Staff FTE	Student Assistant	Student Assistant FTE	Temporary Help	Temp FTE	Overtime	Benefit Expense	Operating Expense	Revenue			
Finance, Tech, & Ops	1,972,000	22.74	252,175	7.76	114,866	2.29	327,853	1,712,565	780,011	(437,254)	5,088,099	35.16	
Finance, Tech, & Ops	95,574	1.17	6,672	0.20	21,906	0.33	-	187,378	31,556	-	615,532	2.95	
Finance, Tech, & Ops	-	-	-	-	-	-	-	78,964	-	-	204,052	1.00	
Finance, Tech, & Ops	537,637	6.50	21,232	0.64	-	-	-	410,263	218,367	(814)	1,348,057	8.42	
Finance, Tech, & Ops	646,714	9.37	165,562	4.98	194,273	3.29	443	620,423	427,093	(1,313)	2,249,786	21.01	
Finance, Tech, & Ops	2,626,478	32.53	84,819	2.54	481,810	9.12	2,739	2,103,103	2,445,617	(292,678)	7,750,169	46.44	
Finance, Tech, & Ops	1,169,165	11.65	-	-	272,012	3.42	2,941	1,022,258	1,077,237	(594,726)	3,356,788	18.49	
Finance, Tech, & Ops	347,000	3.67	41,211	1.20	451,242	6.96	186	558,297	281,445	(28,436)	1,782,080	12.83	
Finance, Tech, & Ops	322,574	3.83	2,352	0.07	98,457	1.81	250	385,347	128,955	-	1,157,671	7.30	
Finance, Tech, & Ops Total	18,290,738	270.59	755,598	22.91	2,073,224	35.84	485,174	17,084,930	11,001,134	(2,547,220)	52,697,852	374.46	
University Advancement	64,488	1.00	2,432	0.07	43,949	0.52	850	260,176	45,390	-	817,923	3.59	
University Advancement	54,946	1.00	-	-	-	-	-	178,200	59,747	(53,054)	522,235	3.06	
University Advancement	226,827	4.08	74,744	2.27	-	-	1,792	254,842	113,758	-	878,031	8.27	
University Advancement	404,257	7.39	48,720	1.41	50,228	1.20	1,967	810,785	144,105	-	2,479,349	18.93	
University Advancement	342,710	5.00	32,020	0.97	26,700	0.58	167	455,348	171,863	-	1,385,677	9.55	
University Advancement	300,089	5.75	107,567	3.24	-	-	5,113	248,312	52,860	-	804,819	9.81	
University Advancement	926,163	13.31	130,320	3.84	108,759	1.29	4,853	831,780	432,002	(51,326)	2,774,104	21.11	
University Advancement Total	2,319,479	37.53	395,803	11.81	229,636	3.59	14,742	3,039,444	1,019,726	(104,380)	9,662,137	74.31	
Human Resources	181,423	2.75	23,891	0.71	-	-	636	240,048	201,884	(6)	1,001,481	5.43	
Human Resources	110,487	1.68	-	-	-	-	896	328,682	99,333	-	973,527	5.91	
Human Resources	307,542	6.17	13,341	0.39	14,080	0.24	2,341	324,414	31,419	-	999,782	10.45	
Human Resources	242,284	4.19	17,206	0.51	-	-	494	299,136	93,293	-	960,156	7.70	
Human Resources	441,373	9.01	-	-	8,640	0.09	28,125	425,145	37,574	(21)	1,162,413	10.92	
Human Resources	60,358	0.87	7,086	0.21	-	-	-	198,383	6,215	-	496,429	3.17	
Human Resources	94,600	1.67	17,168	0.52	-	-	641	138,948	30,751	-	419,112	3.18	
Human Resources Total	1,438,068	26.33	78,692	2.34	22,720	0.33	33,133	1,954,756	500,468	(27)	6,012,900	46.76	
Strategic Enrl Mgmt/Mktg	3,591,471	63.43	108,203	3.26	16,138	0.38	2,168	3,051,560	673,653	(245,907)	8,137,771	74.88	
Strategic Enrl Mgmt/Mktg Total	3,591,471	63.43	108,203	3.26	16,138	0.38	2,168	3,051,560	673,653	(245,907)	8,137,771	74.88	
Centrally Managed	-	-	-	-	-	-	-	-	1,215,792	(116,690,227)	(115,474,435)	-	
Centrally Managed	-	-	-	-	-	-	-	-	4,144	-	4,144	-	
Centrally Managed	-	-	-	-	-	-	-	-	202,829	-	202,829	-	
Centrally Managed	-	-	-	-	-	-	-	-	189,358	-	189,358	-	
Centrally Managed	3,000	-	-	-	-	-	-	13,685	10,010,563	(7,833,487)	2,193,761	-	
Centrally Managed	-	-	-	-	-	-	-	-	8,467,081	-	8,467,081	-	
Centrally Managed	-	-	175,564	-	-	-	-	-	35,510,245	-	35,685,809	-	
Centrally Managed Total	3,000	-	175,564	-	-	-	-	13,685	55,600,012	(124,523,714)	(68,731,454)	-	
Total	\$44,649,579	704.01	\$3,716,195	108.37	\$3,672,282	67.06	\$608,970	\$80,008,906	\$79,032,923	(\$130,052,929)	\$181,555,410	1,842.78	



General Fund and Enrollment Target - FTES
FY 2014-15 to FY 2023-24



Total Revenue (GF and Fee Revenue) vs. Expenditures
FY 2014-15 to FY 2023-24





Special and Self-Support Funds

- **Student Success Initiatives (SSI)**
- **Instructionally Related Activities (IRA)**
- **Lottery Education**
- **College of Extended and Global Education (CEGE)**
- **Health and Counseling Center**
- **Department of Housing and Residential Education (DHRE)**
- **Parking and Transportation Services**





Student Success Initiatives
FY 2023-24 Actuals

Revenues

SSI Fee Revenue	\$3,486,531
Total Revenue	\$3,486,531

Expenses (by Category)

Regular Salaries and Wages	\$1,863,599
Benefit Expenses	698,344
Communications	533
Travel	82,090
Financial Aid	163,531
Contractual Services	23,755
Information Technology Costs	128,659
Services from Other Funds/Agencies	375
Equipment Expenses	607,597
Misc. Operating Expenses	440,521
Total Expense	\$4,009,002

Net Revenue (Loss)¹	<u><u>(\$522,471)</u></u>
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¹Deficit mitigated from Reserve funds



Instructionally Related Activities (IRA)

FY 2023-24 Actuals

Revenues

IRA Fee Revenue	\$557,528
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Total Revenue	\$557,528
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Expenses (by Category)

Regular Salaries and Wages	\$390,008
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Benefit Expenses	1,169
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Communications	170
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Travel	73,702
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Information Technology Costs	1,234
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Services from Other Funds/Agencies	(5,585)
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Equipment Expenses	2,379
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Misc. Operating Expenses	98,706
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Total Expense	\$561,782
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Net Revenue (Loss)¹	<u>(\$4,254)</u>
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¹Deficit mitigated from Reserve funds



Lottery Education Fund
FY 2023-24 Actuals

Revenue

CSU Allocation	\$2,131,410
Interest Income	
Total Revenue	\$2,131,410

Expense (Division)

Academic Affairs	\$1,020,661
Finance Technology & Operations	235,712
Strategic Enrol Mgmt & Marketing	151,594
University Wide ¹	494,349
Total Expense	\$1,902,316

Net Revenue (Loss)

\$229,094

¹ Scholarship expenses



College of Extended and Global Education (CEGE)
FY 2023-24 Actuals

Revenue (Operating)	
Student Fees	\$8,118,385
Winter Intersession	1,138,960
Investment Earnings	314,669
Misc Cost Recovery	1,753,358
Total Revenue (Operating)	\$11,325,372
Expense (Operating)	
Salaries and Wages	\$7,078,694
CO & State Charges	444,060
Cost Recovery Assessment	567,617
Other Cost Recovery for Campus Services	117,940
Operating Expense & Equipment	1,116,023
Total Expense (Operating)	\$9,324,333
Net Operating Revenue (Loss)	\$2,001,039
Non-Operating Revenue/Expenses	
Debt Service Payment	\$2,815,809
Transfers In/Out	346,930
Prior Period Adjustments	(523,624)
Total Non-Operating Revenue/Expenses	\$2,639,115
Net Revenue (Loss)¹	(\$638,076)
DSCR	0.71

¹Deficit mitigated from Reserve funds



**CSUSB Health and Counseling Center
FY 2023-24 Actuals**

	Health Center	Health Facilities
Operating Revenue		
Health Center Fees AY	\$7,526,702	\$569,831
Summer Session Fees	379,031	-
Investment Earnings	13,084	64,583
Other Revenue	4,000	-
Total Operating Revenue	\$7,922,816	\$634,414
Operating Expense		
Salaries and Wages	\$5,360,316	-
Cost Recovery Assessment	350,898	-
CO & State Charges	16,320	19,393
Supplies & Services	138,283	4,123
Other Operating Expenses	188,977	10,795
Total Operating Expense	\$6,054,794	\$34,311
Net Operating Revenue (Loss)	\$1,868,022	\$600,103
Non-Operating Revenue/Expenses		
Debt Service Payment	-	\$434,573
Federal Non-Operating Grant	-	(101,159)
Transfers In/Out	46,483	-
Total Non-Operating Revenue/Expenses	\$46,483	\$333,414
Net Revenue (Loss)	\$1,821,539	\$266,689
DSCR	1.38	



Parking and Transportation Services
FY 2023-24 Actuals

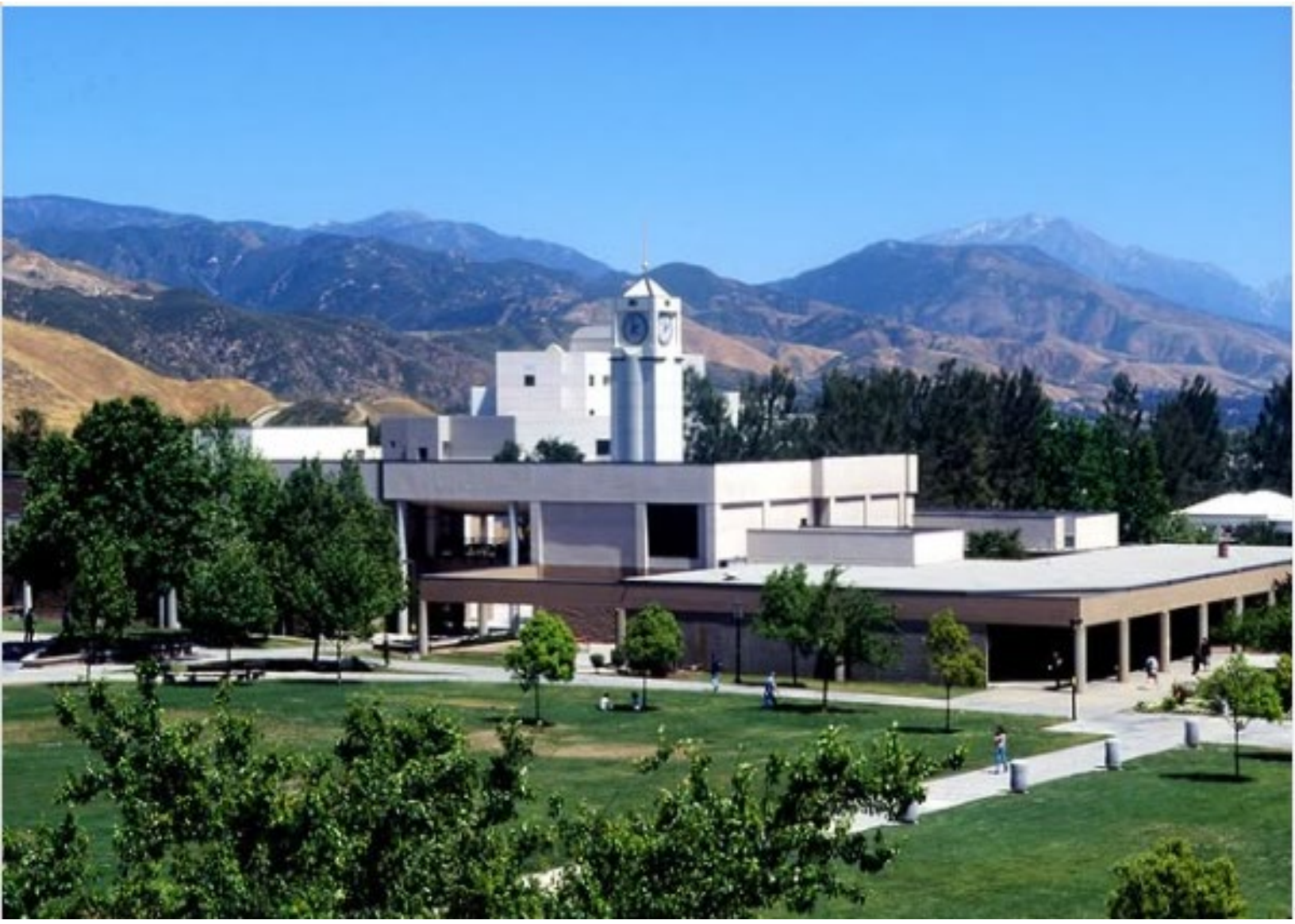
	Parking Revenue Fund	Fine & Forfeiture
Operating Revenue		
Parking Revenue Fees/Fines	\$4,045,543	\$514,505
Parking Fees Summer	74,905	-
Parking Fees Resident	243,249	-
Parking Fees Staff	415,283	-
Miscellaneous Revenue	289,593	-
Investment Earnings	77,549	7,606
Total Operating Revenue	\$5,146,123	\$522,111
Operating Expense		
Salaries and Wages	\$1,732,731	\$260
Cost Recovery Assessment	798,437	-
Services from Other Funds/Agencies	14,519	-
CO & State Charges	137,759	-
Communication	22,137	-
Utility	81,243	-
Repair & Maintenance	175,499	-
Operating Expenses & Equipment (OE&E)	610,957	505,100
Total Operating Expense	\$3,573,282	\$505,359
Net Operating Revenue (Loss)	\$1,572,840	\$16,751
Non-Operating Revenue/Expenses		
Debt Service Payment	\$2,065,227	-
Transfers Out	250,000	-
Prior Period Adjustments	385	-
Total Non-Operating Revenue/Expenses	\$2,315,612	-
Net Revenue (Loss)¹	(\$742,772)	\$16,751
DSCR	0.76	

¹Deficit mitigated from Reserve funds



Auxiliary Organizations

- **Associated Students, Incorporated (ASI)**
- **CSUSB Philanthropic Foundation**
- **Santos Manuel Student Union (SMSU)**
- **University Enterprises Corporation (UEC)**





Associated Students, Inc.
FY 2023-24 Actuals

Operating Revenue	
ASI Fees	\$1,660,931
Investment Earnings	30,980
Total Operating Revenue	\$1,691,910
Operating Expense	
Salaries and Wages	\$747,703
Hospitality/Special Events	319,984
Scholarships/Campus Support	352,694
Cost Recovery Assessment	99,701
PDC activities	18,500
Supplies & Services	167,415
Operating Expenses & Equipment	152,876
Total Operating Expense	\$1,858,873
Net Operating Income (Loss)¹	(\$166,963)

¹Deficit mitigated from Reserve funds



CSUSB Philanthropic Foundation
FY 2023-24 Actuals

Operating Revenue

Short Term - Citizens Trust (net)	\$269,788
Short Term - Vanguard (net)	268,377
SWIFT Income	69,786
Endowment Mgmt Fee	394,756
Community Board Membership	9,579
Other	972

Total Operating Revenue \$1,013,259

Operating Expense

Cost Recovery Assessment	\$217,969
Insurance/Legal	18,128
Audit	32,580
Supplies & Services	8,466
Scholarships	190,603
Faculty/Student Innovation Grants	25,000
Board Development	17,059

Total Operating Expense \$509,804

Net Operating Revenue (Loss) \$503,455



Santos Manuel Student Union (SMSU)

FY 2023-24 Actuals

	Student Fee Revenue	Operating Revenue
Operating Revenue		
Student Union Fees	\$16,836,480	-
Return of Surplus	-	8,397,528
Investment Earnings	179,265	136,238
Other	-	1,665,980
Total Operating Revenue	\$17,015,745	\$10,199,746
Operating Expense		
Salalry and Wages	-	\$5,721,136
Cost Recovery Assessment	-	706,905
CO & State Charges	28,822	-
Return of Surplus for Operating	8,397,528	-
Supplies & Services	-	1,542,035
Other O&E&	-	1,896,705
Total Operating Expense	\$8,426,350	\$9,866,781
Net Operating Revenue (Loss)	\$8,589,395	\$332,965
Non-Operating Revenue/Expenses		
Debt Service Payment	\$5,864,788	-
Transfers Out	3,000,000	-
Total Non-Operating Revenue/Expenses	\$8,864,788	-
Net Revenue (Loss)¹	(\$275,393)	\$332,965
DSCR	1.46	

¹Deficit mitigated from Reserve funds



University Enterprises Corporation (UEC)
FY 2023-24 Actuals

Operating Revenue	
Administrative Fees	\$86,852
Commissions	902,165
Sponsored Programs Recovered Indirect	5,868,942
Interest Earnings	444,654
Other	340,310
	Total Operating Revenue
	\$7,642,923
 Operating Expense	
Salaries and Benefits	\$637,961
Cost Recovery Assessment	392,611
Contract Services	1,815,017
Commercial Operations	980,869
Supplies & Services	77,857
Professional Development/Travel	11,482
Repairs and Maintenance	39,127
Insurance & Audit Fees	316,116
Other OE&E	112,062
	Total Operating Expense
	\$4,383,101
	 Net Operating Revenue (Loss)
	\$3,259,822
 Other Adjustments	
IDC available to campus	\$3,504,990
Depreciation Expense	(479,559)
	Total Other Adjustments
	\$3,025,431
	 Adjusted Net Operating Income (Loss) Without Depreciation
	\$234,391