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ANNUAL REPORT

Budget and Other Financial Information

California State University, East Bay

Revenues and Expenditures for 2021-22, 2022-23, and 2023-24

Budget for 2024-25

Published
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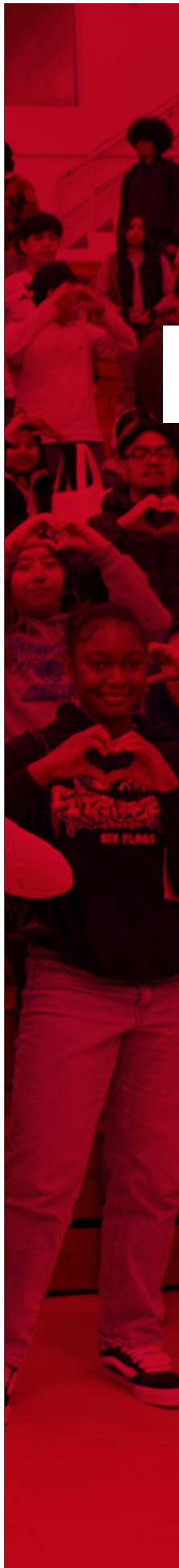
FOREWORD

Purpose and Scope of this Document

The Annual Report is now available to the campus and community partners. This document is provided as part of Cal State East Bay's (CSUEB) ongoing commitment to fiscal transparency. The General Operating Fund is the primary fund for the university. The budget for the General Operating Fund has two main funding sources: General fund support from the State of California that is distributed by the California State University (CSU) Chancellor's Office to the campus, and student tuition and fees collected by the campus. The report includes information regarding the budget and allocation of fiscal year 2024-25 general operating fund, as well as details for actual expenses incurred in prior fiscal years 2023-24, 2022-23, and 2021-22.



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INTRODUCTION



President's Message

I am pleased to share that the first publication of Cal State East Bay's Annual Budget and Financial Information Report is now available for review. I share this report in the spirit of openness and transparency and in light of the university's operating deficit.

As most of you should be aware, Cal State East Bay's enrollment declines have left us 26% below our funded target of full-time California resident students. This has created a reduction in tuition revenue that the tuition increase does not fully address. As such, Cal State East Bay's ongoing operational expenses exceed our operating revenues.

Though the recently signed state budget includes an increase to the CSU, East Bay's portion of that increase, while sincerely appreciated, will not cover commitments for salary and benefit increases, and the increase will not close our operating deficit.

We have worked diligently over the past two or more years to reduce our deficit. For example, we have:

- Developed guidelines for budget reductions
- Reduced budget deficit with the elimination of vacant/open positions.
- Continued a hiring "chill," meaning we only fill critical vacancies.
- Further decreased budget shortfall with surplus balances from the Divisions.
- Eliminated a sports team.
- Scaled our course sections to measurable student enrollment and demand.
- Reviewed low-degree conferring programs, as directed by the CSU system, with plans to discontinue a number of programs.
- Advocated for a reduction in the CSU reallocation plan from 5% to 3%.
- Created administrative "hubs."
- Implemented strategic budget reductions in FY 2023-24 based on enrollments and the cost of instruction.
- Implemented a Voluntary Separation Incentive Program (VSIP) with back-fill of critical positions only.
- Implemented a Utility Conservation Program to reduce energy consumption and utility costs.
- Increased revenue-generating activities like sponsored programs, fundraising, nonresident enrollments, and self-support programs.
- Permanently eliminated 11 MPP positions from our operating budget

Despite these actions, unfortunately, we must continue to explore all means to further reduce our expenses throughout the academic year. Our VSIP program did not generate the savings anticipated, and while we are hopeful we can maintain a flat enrollment compared to the last two years, our current data indicates we must continue to work very hard to achieve this goal. Therefore, we will continue to explore further expense reduction and I will keep you informed as we move through this process.

Two years ago, as part of our Future Directions strategic planning, we collectively identified operational excellence and financial sustainability as some of our key priorities. That certainly remains true today. I ask you all to join me in recommitting to this goal. Together, we can scale our operations to our resources, ensure our students make progress toward their degrees, and maintain a positive working environment so that Cal State East Bay can fulfill its important mission to the region and beyond.

Sincerely,  Cathy Sandeen
President

Vision

To be a catalyst for student equity, life-long learning, innovation and educational success that amplifies upward mobility for all communities.

Mission

Cal State East Bay serves and values a student body with diverse lived experiences. Through innovative teaching, experiential learning, research, campus life and community engagement, our students, faculty and staff use their knowledge and experience to build and contribute to an equitable, inclusive and environmentally sustainable world.

Values

Cal State East Bay believes in and upholds the following values:

- 1. Equity and Justice:** We commit to identifying injustice and acting to make equity and accountability integral to our decisions and practices.
- 2. Educational Engagement:** We align knowledge, resources and equitable support in service of students' strengths to grow personally and professionally.
- 3. Belonging:** We value belonging and respect for all peoples and cultures, fostering a strong sense of inclusion and pride in an engaged university community.
- 4. Innovative and Bold Action:** We imagine and build a better future for all through an innovative exploration of ideas and critical thought.
- 5. Integrity and Accountability:** We uphold a culture of honesty, transparency and respect for one another while striving for continuous improvement.
- 6. Respect for the Planet and its Peoples:** We honor the earth and promote environmental sustainability on our campuses and in our communities.

Priorities

Priority #1: Enhance the overall student experience to increase engagement and retention, while promoting intellectual achievement and career readiness

Priority #2: Create an authentic and empowering culture of equity, inclusion and anti-racism by embracing our diversity

Priority #3: Develop and support responsive and innovative research, scholarship and creative activities for faculty and students along with new leading-edge degree and other programs

Priority #4: Demonstrate continuous improvement, accountability and agility in administrative operations and financial management to prioritize student needs, employee empowerment and mission fulfillment

Priority #5: Build connections with the region, state and nation through brand awareness and community, alumni and donor engagement

Cal State East Bay aspires to be a catalyst for student equity, life-long learning, innovation, and educational success that amplifies upward mobility for all communities. We serve and value a student body with diverse lived experiences. Through innovative teaching, experiential learning, research, campus life, and community engagement, our students, faculty, and staff use their knowledge and experience to build and contribute to an equitable, inclusive, and environmentally sustainable world. To that end, the university must strive to preserve its mission and core values in light of the current fiscal realities. Recent declines in enrollment coupled with the Chancellor's Office Reallocation Plan has prompted us to make reductions and adjustments to our operational budget. The following principles are guided by the university's priorities as we approach budget decisions:

- Students are at the center of every recommendation and decision
- Preserve progress toward equity, inclusion, and anti-racism goals
- Be compassionate and humane toward our people
- Minimize impact on student success, including recruitment/access, retention, persistence and completion of degree
- Align with Future Direction priorities and WASC standards
- Preserve regional and other accreditation standards
- Identify partnerships to preserve program access
- Maintain baseline safety, security and compliance
- Preserve essential operations and maintenance of the physical plant
- Reduce budgets strategically, not across the board
- Emphasize programs with high numbers of graduates and high employment rates
- Emphasize programs that support the needs of the East Bay region
- Preserve revenue-generating functions (enrollment, fundraising, contracts & grants)
- Streamline current processes and consolidate where possible
- Challenge the status quo and long-held traditions that are impediments to change
- Communicate budget process and decisions transparently, honestly and frequently



Cal State East Bay is located in the Hayward hills between San Francisco and Silicon Valley, California State University, East Bay (CSUEB) is one of 23 campuses in a public university system first established in 1862. Aligned with the California Master Plan for Higher Education, the California State University (CSU) provides access to undergraduate education, teacher preparation, and graduate education through the master's and Ed.D. levels for the top third of California students. As a public institution, the CSU is committed to generational transformation and contributes to the economy, culture, and knowledge base of California and the nation.

As one of the most diverse comprehensive, regional universities in the nation, CSUEB contributes to the larger transformational mission of the CSU by serving Alameda and Contra Costa counties, the broader Bay Area region, and beyond. It maintains three facilities: the main campus in Hayward (founded 1957), the Oakland Center

(founded 2002), and the Concord Center (founded 1992). Prior to the COVID-19 pandemic, CSUEB had a strong online presence, which has continued to grow with more departments offering online and hybrid courses and programs. Whether in person or online, CSUEB is committed to continuous improvement and our responsibilities as a public institution to serve a diverse student population by providing access to affordable, high-quality, equitable education at the undergraduate and graduate levels.

CSUEB's diverse student population consists primarily of students who balance school, work, and family responsibilities. The campus has a strong commitment to meeting students where they are and valuing the knowledge and experience they bring with them. Our student body represents over 62 ethnic backgrounds. This diversity extends across multiple dimensions: 78% identify as BIPOC, including 45% of all students and 50% of



undergraduates who are underrepresented minorities (URM). The gender distribution is 59% female, 40% male, and less than 1% non-binary. Economic diversity is evident, with 47% of undergraduates and 4% of graduate students coming from low-income backgrounds. 64% of undergraduates and 34% of graduates are the first in their families to earn college degrees. Our student population represents non-traditional aged students, with an average undergraduate age of 25 and average graduate age of 31. On average, 1,000 students per semester receive academic accommodations through Accessibility Services. International students constitute 8% of our campus community. These statistics offer a glimpse into our student diversity, but don't fully reflect the rich intersectionality of their identities.

CSUEB's student population reflects the complex histories and intersectional identities of the communities we serve.

This has required our campus to approach diversity, equity, inclusion, and belonging in ways that elevate diversity of thought, diversity of experiences, and multiple inclusive pathways towards student success that meet the complex needs and strengths of our students. CSUEB has been recognized as a top university for social mobility (#75) in the 2022 US News and World Report rankings and for our diverse environment (#8) in 2021 by the Wall Street Journal.

CSUEB is accredited by the Senior College and University Commission of the Western Association of Schools and Colleges (WSAC - WSCUC). WSCUC is recognized as an institutional accrediting agency, and reviewed periodically for renewal, by the US Department of Education and the Council for Higher Education Accreditation (CHEA).



Cal State East Bay is divided into five divisions. Each of the divisions is headed by either the university president or vice president/university officer.

- Office of the President
- Office of Academic Affairs
- Office of Student Affairs
- Office of Advancement
- Office of Administration and Finance

OFFICE OF THE PRESIDENT

The Office of the President provides strategic leadership and oversight, ensuring the institution's mission and goals align with its priorities. Led by the President, this office is responsible for fostering relationships with external stakeholders, including government entities, community organizations, local businesses, and more, to support the university's development and prestige as a higher-education destination of choice for the region. This division of the university is home to the Office of the President (10010), the University Diversity Office (10015), the Title IX Office (13895), and Intercollegiate Athletics (14410).

The University Diversity Office leads campus efforts to foster an inclusive and supportive campus climate for all students, faculty, staff, and guests. Led by the University Diversity Officer, this office is charged with building organizational capacity for the in-

stitution to integrate equity and inclusion throughout all of its work and practices for the benefit of students and employees. The Office of Diversity works as a partner across the university across divisions and units in areas such as professional development, leadership development, strategic inclusive planning, team building, customer service, grant development, and other areas. The Office of Diversity also has membership on the Faculty Diversity and Equity Committee of the Academic Senate, a seat on the Academic Senate, and regularly engages with other departments to see that the university remains a welcoming and equitable space for everyone.

The Title IX Office at California State University, East Bay is responsible for upholding the university's commitment to an inclusive and equitable community that values diversity and fosters mutual respect. This includes ensuring that all students and employees have the right to participate fully in CSU programs, activities, admission, and employment without experiencing discrimination, harassment, sexual misconduct, sexual exploitation, dating violence, domestic violence, stalking, or retaliation. This office is led by the University Title IX Coordinator.

The Intercollegiate Athletics Office at California State University, East Bay is responsible for overseeing the university's 15 NCAA Division II athletic programs, which are part of the California Collegiate Athletic Association (CCAA) and other specialized conferences. Led by the Associate Vice President and Director for Athletics, this office ensures that all athletic activities align with the educational mission of the university, providing student-athletes with opportunities for personal growth, academic achievement, and athletic excellence. With a rich history of success, including seven team national championships, eight individual national

championships, and over 250 All-Americans, the office is committed to continuing the legacy of Pioneer Athletics. The office also emphasizes the development of student-athletes as socially responsible contributors to society, preparing them for meaningful careers and lifelong success beyond their athletic endeavors.

ACADEMIC AFFAIRS

The Division of Academic Affairs is responsible for overseeing the academic operations of the university. This division is crucial to the institution as it manages all aspects related to the academic life of students and faculty, ensuring that the university maintains high standards of education and supports its academic mission. Led by the Provost and Vice President of Academic Affairs, this division manages academic policy, strategic planning, and specialized programming through key offices such as the **Office of the Provost** (10020), **Faculty Affairs** (10025), **Academic Resources and Planning** (12700), and **Institutional Effectiveness** (13350), the **Institute for STEM Education** (12990) and **Project Rebound** (14656). In FY 2023, the **Office of Academic Programs and Services** (12650) underwent reorganization, redistributing its primary functions across the division, notably academic advising, general studies, general education, and the catalog.

The four academic colleges of the University are at the heart of the division. Each college is led by a Dean, is composed of faculty and staff, and is primarily responsible for curriculum development and delivery, student academic advising, support of faculty research, scholarship, and creative activities, and focused engagement with the broader community through the outcomes of student-centered curricula. The four academic colleges at



Cal State East Bay are the **College of Business and Economics** (11350), the **College of Education and Allied Studies** (11700), the **College of Letters, Arts, and Social Sciences** (10100), and the **College of Science** (12100). The academic mission of the university is primarily fulfilled through these colleges and their dedicated faculty who are committed to empowering student success through personalized mentorship, innovative teaching, and transformative learning experiences.

Established in 1957, the **College of Business and Economics** serves the whole of the East of the San Francisco Bay Area with classes offered on the main Hayward Campus, the satellite campus in Concord, at the Oakland Professional Development Center, the San Ramon Valley Conference Center and also online via the Cal State East Bay Online Campus. The college is an AACSB accredited school for over 40 years and is home to four departments: Accounting & Finance; Economics; Management; and Marketing.

The **College of Education and Allied Studies** prepares collaborative leaders committed to professional excellence, social justice, and democracy, equipping them to impact a diverse, interconnected world. Guided by a vision of embodying these ideals through teaching, scholarship, and vibrant programs, the college produces graduates who are influential in their communities. Faculty and staff maintain a student-centered approach, emphasizing excellence, collaboration, and equity in all aspects of education and research. The college is a mix of undergraduate and graduate studies (including the university's sole doctorate program, the Ed.D.) and has the unique feature of offering CTC-accredited programs leading to teaching credentials. The college is home to five departments: Educational Leadership; Educational Psychology; Hospitality, Recreation, and Tourism; Kinesiology; and Teacher Education.

The College of Letters, Arts, and Social Sciences (CLASS) at Cal State East Bay

is dedicated to educational engagement that deepens students' understanding of the human condition, diverse cultures, the natural world, and their communities. With 17 departments and over 30 degree programs, CLASS offers a rich liberal arts education spanning creative arts, humanities, social sciences, and professional disciplines. Faculty are committed teacher-scholars who challenge students to explore knowledge from multiple perspectives and develop as ethical, informed citizens and leaders in a global society. The college is home to the following departments: Anthropology, Geography, and Environmental Studies; Art; Criminal Justice; Communication; Ethnic Studies (also housing the Liberal Studies program); History; Human Development and Women's Studies; Music; Philosophy; Political Science; Public Affairs and Administration; Sociology; Social Work; Speech, Language, and Hearing Sciences; Theatre & Dance; and Writing, Languages, and Literatures (formerly the Department of English and the Department of Modern Languages).

The College of Science is a vibrant learning community where students, staff, and faculty collaborate to advance knowledge in math, science, and engineering while making a positive impact on the world. Its curriculum emphasizes hands-on experience, real-world applications, and close collaboration with faculty on research projects. Committed to providing a strong science foundation tailored to students' career goals, the College fosters a supportive environment that encourages intellectual, cultural, and economic contributions to society. The College strives to create an inclusive learning community that prepares students for a lifetime of critical inquiry and responsible citizenship. The college is home to the following departments: Biological Sciences; Chemistry & Biochemistry; Computer Science; Earth & Environmental Sciences; School of Engineering; Math; Nursing; Physics; Psychol-

ogy; Public Health; Statistics & Biostatistics; and the STEM Lab.

In addition to the Colleges, the division of academic affairs features the following three major areas of academic support:

The Office of Research and Sponsored Programs ("ORSP"; 13200) promotes research and creative activities among faculty and students, facilitating external funding and ensuring compliance with regulations. It also oversees the **Office of Opportunities for Student Scholarship, Creative Activities, and Research** (OSCAR), which supports student-led research with scholarships and faculty mentorship. Pre-award within ORSP and OSCAR is supported by the operating fund.

University Libraries (13500) serves as the main academic resource center for the university. Led by the Dean of Libraries, library faculty and staff work closely with students, broader university faculty, departments, and other units (such as advisors) to ensure that student success is prioritized through the timely delivery of resources and support services to the university community. Within its primary location in the Core building on the Hayward campus, University Libraries oversees the **Student Center for Academic Achievement** (SCAA) as the University's hub for comprehensive tutoring and supplemental instruction.

University Extension (13600) oversees international admissions, continuing education, special session degree programs, and the Concord Center. It plays a key role in integrating these areas with the broader university, ensuring international students and the community benefit from university resources. The general fund supports international admissions and student success through the Center for International Education and also the Concord Center operations.



STUDENT AFFAIRS

The Student Affairs division supports the university's enrollment goals, student persistence to graduation, and the institutional mission of diversity and inclusion. The Office of the Vice President for Student Affairs and Enrollment Management oversee the following areas:

Enrollment Services welcomes, supports, and guides prospective students through the admissions application, acceptance and registration process. By strengthening relationships with local schools, colleges, and community partners and fostering connections with students, families, and community groups, they help to increase awareness of Cal State East Bay programs. They guide students through registration, inform their progress to degree attainment and help them to navigate and access maximum financial resources to support their academic success throughout their university journey. Departments in this cluster include Student Outreach, Admissions, Registrars, Student Systems, Finan-

cial Aid and the Enrollment Information Center.

Equity and Belonging foster and design services, experiences and resources that are equitable, engaging and empowering for our students. Programs in this cluster include the Diversity and Inclusion Student Affinity and Resources Centers, Student Leadership and Involvement Center, the Educational Opportunity Program (EOP), Student Equity and Success, Gaining Access 'N Academic Success (GANAS), Sankofa, Pacific Islander Asian American Program, Renaissance Scholars Program, and Student Conduct Rights and Responsibilities. Whether it be new student orientation, hosting multi-cultural events, creating cohort-based learning communities, or working with recognized student organizations, these and many other programs and activities are designed to validate and develop leaders in spaces that provides them a sense of belonging and connection as they transition to and through their CSUEB journey.

Campus Life encompasses a host of programs and services that envisions an inclusive postsecondary experience for all students. Programs include Accessibility Services, the College Link Program, Veterans Student Services, HOPE Basic Needs Services, and Facilities Reservations. They provide accommodations to ensure our community's rich diversity is free from barriers to allow equal access to all aspects of one's university experience. They assist our veterans, service members, and their dependents with receiving their education benefits, facilitating their transition to college, and providing support for their ongoing academic success. They also serve some of our most at-risk students facing homelessness, food insecurity, and other various crisis situations by providing meals, temporary housing assistance, emergency funds and referrals to resources that correlate to student success, health and wellness.

Student Support Services, which include Student Health Services, Counseling Services, Student Support Services and Health and Wellness Services provide high-quality medical services to students and are responsive to the acute care and primary medical needs of our diverse student population. They provide a broad range of clinical services, including crisis intervention, individual, couples, and group counseling. The goal of all of these services is to support student wellness, retention, and graduation.

Note: Student Health Services, Counseling Services and Wellness Services are funded primarily by the Health Services Fee. Funding for these departments were managed with stateside funding until FY 2023, when a new fund was created to manage services funded by the Health Services Fee separately.

ADMINISTRATION AND FINANCE

The Division of Administration and Finance ensures the efficient and effective management of the university's financial, physical, and human resources by providing a robust administrative framework that fosters academic excellence, financial stability, and operational efficiency. The Office of the Vice President of Administration and Finance/CFO oversees the following administrative departments which provide customer-oriented professional services that enrich the educational experience and support the campus' strategic mission:

Human Resources and Payroll Services

Human Resources and Payroll Services seeks to empower and support the university community through strategic collaboration, effective policies, and innovative practices. The department oversees recruiting, employee/employer relations, benefits, compensation, and professional development.

University Police

The department is dedicated to ensuring the safety and security of the campus community by providing a safe and welcoming environment that fosters academic excellence, personal growth, and community engagement. The department oversees safety and security, Live Scan, Clery compliance, transportation, and parking control. The department offers services such as safety escorts, vehicle jumpstarts, lost and found, building/room locks, and unlocks.



Facilities Development and Operations

The department plays a crucial role in maintaining the campus's infrastructure, including the University's Housing Facilities, ensuring a safe, clean, and functional environment for all students, faculty, and staff. The department oversees the up-keep of all campus buildings and grounds, manages utility systems, and ensures compliance with safety regulations and building codes. FD&O manages routine maintenance and repairs to large-scale renovation projects. The department also oversees energy conservation efforts and sustainability initiatives, contributing to the long-term efficiency and resilience of campus facilities.

Planning Design and Construction (PDC) provides services in facilities planning, design, and construction through permitting, code enforcement, and inspection services. PDC is responsible for developing and implementing the campus mas-

terplan and the 5-year plan for major and minor projects. PDC manages projects in collaboration with outside consultants and contractors to ensure projects are delivered on budget and schedule while maintaining the quality and the best design solutions.

Risk Management and Internal Control

Risk Management is dedicated to fostering a proactive and strategic approach to managing risks across the university. This commitment involves safeguarding the university's assets, ensuring compliance with regulations, and supporting the overall mission of providing exceptional education and services to our students, faculty, staff, and campus guests. We design and implement procedures that address a diverse range of risk-related functions, including, but not limited to, the effective oversight of environmental health and safety, emergency management, workers'

compensation, audits, and shipping and receiving. Additionally, our department is responsible for addressing ergonomics, youth protection practices, employee accommodations, asset management, and insurance requirements. By integrating these functions, we support the university's dedication to a safe, compliant, and efficient academic environment.

Financial Services

Financial Services is dedicated to upholding the highest standards of financial integrity and service excellence to support the academic and administrative functions of our university. The department ensures that all accounting, reporting and reconciliation functions are performed in accordance with applicable law and policy while providing the highest possible level of service to the campus. The department oversees student accounts, cashiering, accounting, financial reporting, accounts payable, procurement, and contracts.

Budget Development and Management

University Budget & Planning leads in the planning, development, implementation, management, and reporting of the University's general operating budget and works to align the allocation of resources with the University's strategic goals. This includes considering and identifying available resources, desired outcomes, and initiatives along with communicating any fiscal challenges. The Department also provides expertise regarding annual budget development and analysis for the University's Enterprise Funds.

Financial Support Unit (FSU) provides functional, technical, analytical and administrative support for the campus' CFS Finance PeopleSoft system and all its integrated systems and processes. They are also responsible for integration and assurance testing for all Finance system upgrades, the University's Labor Cost Distribution processes, finance systems security access and protocols, finance system business processes and serves as campus liaison to the Chancellor's Office for the finance system. They are the point of contact for receiving and resolving Finance system issues for the campus community and the Chancellor's Office.

Information Technology Solutions

Information Technology Solutions (ITS) is committed to harnessing technology as a catalyst for empowering and informing our community. By cultivating a collaborative environment, we deliver innovative and effective technology solutions and services that support the core functions of the university, including teaching, learning, and administrative operations. Our vision is to be a strategic partner in education, providing secure, sustainable, and cutting-edge technology infrastructure that enhances and transforms the learning experience. By making technology accessible, we strive to contribute significantly to overall student success and institutional effectiveness. Our core values of collaboration, success, and innovation fuel our dedication to delivering exceptional service and support.



UNIVERSITY ADVANCEMENT

The Division of University Advancement (10050) is responsible for building and strengthening relationships with alumni, donors, and the broader community to support the university's mission and strategic goals. Led by the Vice President of University Advancement, this division oversees fundraising efforts, including major gifts, annual giving, and capital campaigns, to secure financial resources that enhance academic programs, student scholarships, and campus facilities. Additionally, division manages alumni relations, fostering a lifelong connection between graduates and the university through events, communications, and engagement opportunities. The office also leads marketing and communications initiatives to promote the university's achievements and values, enhancing its reputation and visibility both locally and nationally. Finally, this division engages with the student both through the mounting of key milestone events (like Commencement Ceremonies) and opportunities to consultate and guide students towards their future careers through Career Services.

Advancement Services

The role of Advancement Services is to

manage state funds and donor funds, respond promptly and accurately to requests regarding the status and transfer of donor funds and to prepare or support the preparation of financial statements, gifts activity and fund reports. The work of Advancement Services includes: maintenance of the alumni/donor database, gift acceptance and receipting as well as donor acknowledgement for all philanthropic contributions to the university, providing up-to-date alumni/donor mailing lists and current giving reports to campus units, set up of new donor funds (Educational Foundation) on behalf of campus units, providing fund financial statements to associated campus units, transfer of available funds to the disbursements of benefiting units, annual transfer of endowment payouts and reports to benefiting units, and the University switchboard.

Annual Fund

The Annual Fund program is dedicated to raising essential, unrestricted funds that support various university priorities. These funds are vital for maintaining and enhancing the quality of education and student life. The program provides financial resources to support academic programs, builds lasting relationships with alumni, allocates funds to scholarships,

and supports other student and university services.

Communications and Marketing

The role of University Communications and Marketing is to develop strategies, create standards and produce a wide range of communications in support of key university priorities and initiatives, including development, brand marketing and enrollment management. The work of University Communications and Marketing includes development of publications and marketing, public and media relations, advertising, awareness, and advocacy campaigns, and emergency communications. The department's communications and marketing professionals also consult on institutional branding, publications, marketing communications, editing and news and promotion.

Development

The Development team develops and implements comprehensive fundraising strategies for qualification, cultivation and solicitation of gifts and pledges of \$25,000 or more from individuals, corporations and foundations. The role of the Major Gifts program is to identify donor interest and to match that interest with funding needs throughout the university.

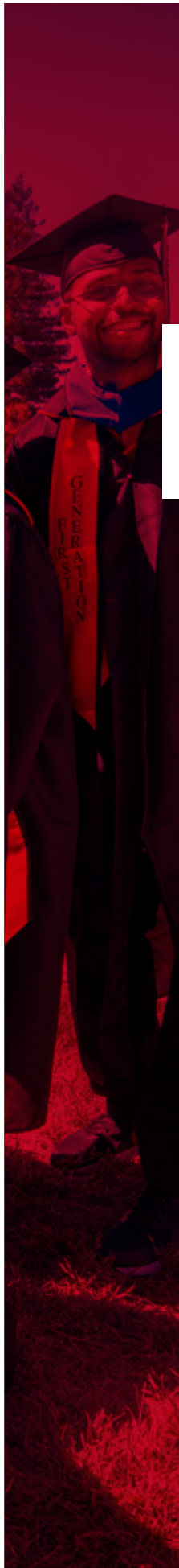
Events and Donor Relations

The department of Events and Donor Relations plans and executes a variety of events for the university such as Commencement Ceremonies, alumni and donor dinners, and community outreach events. Additionally the team produces staff events such as an annual Holiday Celebration, the President's BBQ and Fall Convocation. These events are designed to engage stakeholders, showcase the univer-

sity's achievements, and highlight funding needs. The department is dedicated to building and maintaining strong relationships with alumni, donors, and community partners.

Career Empowerment Center

The Career Empowerment Center is dedicated to empowering students to achieve their career goals and make meaningful contributions to their communities and industries. The department aims to provide students and alumni with the knowledge, tools and connections to support themselves through a lifetime of career changes. Additionally, the Center provides consultancy services for faculty who want to infuse career development in their curriculum. Lastly, the department works tirelessly to build partnerships and hiring pipelines with employers and recruiters in the Bay area and beyond.



ANNUAL BUDGET PROCESS



Budget Development Process and Timeline

The university engages in financial planning and budget development throughout the fiscal year. The timeline and amount of the annual operating budget is influenced by the planning cycles and decisions of three primary bodies: The State of California, the California State University Board of Trustees, and the university campus. Below is a general description of the planning cycles and a graphical display of the calendar.

State of California

By January 10th, the Governor of the State of California submits the Governor's Budget and Budget Bill to the Legislature for consideration. The budget reflects the goals and objectives of the administration for the forthcoming fiscal year, which begins July 1. Over the following months, legislative budget subcommittees hold budget hearings, the Legislative Analyst

Office (LAO) prepares an analysis of the Budget Bill, and other considerations and funding needs are discussed and examined. In May, the proposed Governor's Budget is updated as the "May Revision" to reflect changes in revenues, expenditures, and reserve estimates based on the latest economic forecast. The final approved State Budget is adopted by the constitutional deadline of June 15. Detailed information on the California budget is available on the State Budget website: <http://www.ebudget.ca.gov/>. A more detailed state allocation timeline can be found from the Department of Finance Timetable website: <http://dof.ca.gov/budget/budget-calendars/>.

California State University

The California State University system is unique with its diverse student population of nearly 450,000 across 23 campuses. Although the CSU is a place for opportunity, there are challenges impacting the system in this post-pandemic climate. As

a result, the shrinking enrollment facing public institutions of higher education has led to budgetary concerns that are being felt in other university systems across the country. Campuses are facing limited streams of income, mostly from reduced state appropriations, tuition and fees combined with rising expenditures. As such, Cal State East Bay is making the necessary budgetary decisions to continue to support existing operations and ultimately, its institutional mission and goals.

Cal State East Bay

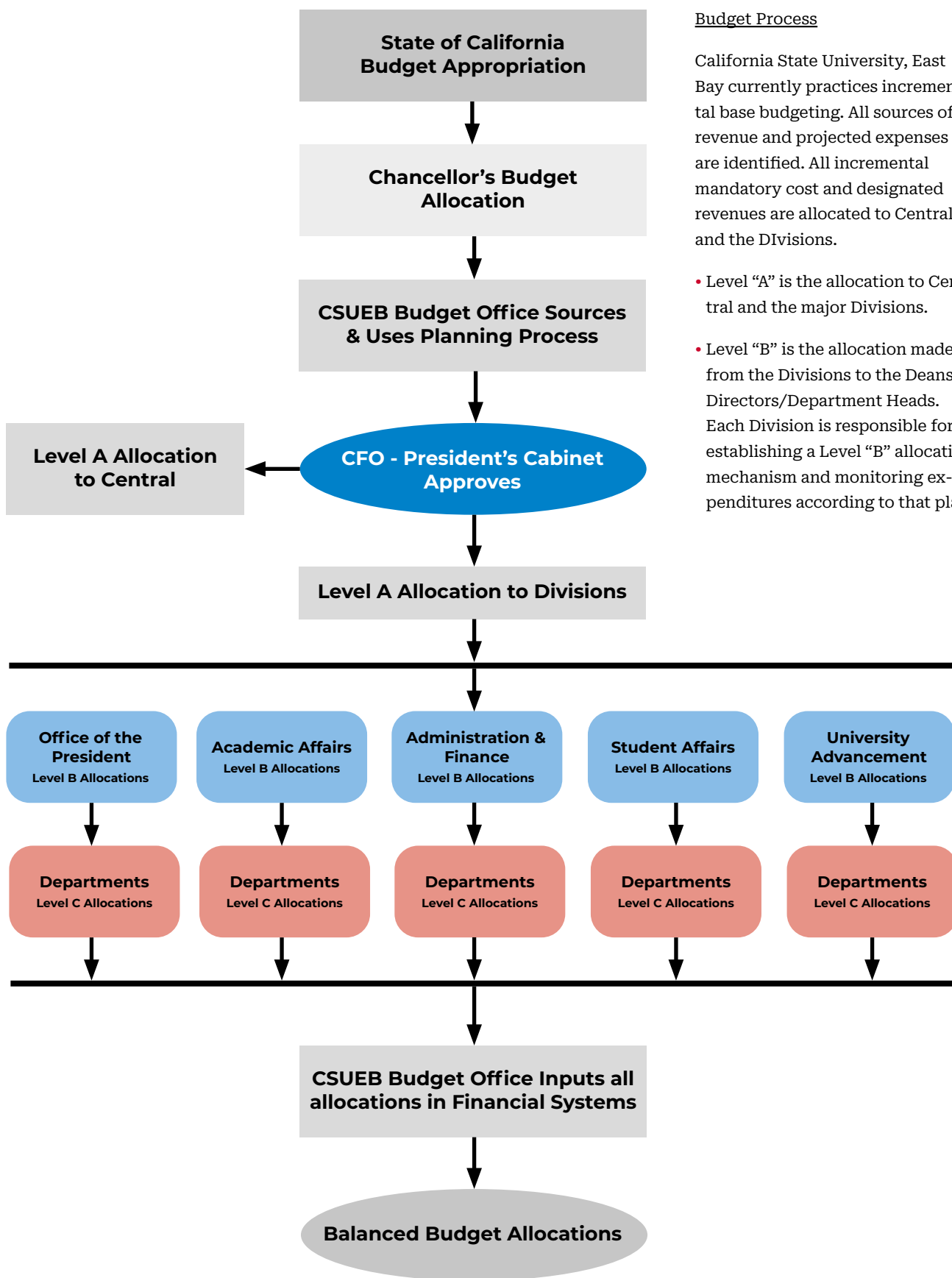
Although CSUEB budgets operate on a fiscal year basis (July 1 – June 30) and are dependent on the state and CSU budget cycles, budget development is an ongoing, multi-year process that is aligned with the strategic planning of the university. The university priorities influence the distribu-

tion of campus resources. Throughout the year, the President’s Cabinet is informed of the State and CSU budget progress and the potential impacts on the campus Operating Budget. As further information is released by the Chancellor’s Office, additional funding commitments and adjustments are then distributed to the Divisions.

In addition, administrators with oversight of the self-support funds are required to prepare and submit final budget plans to the university budget office for validation. Various metrics are used to ensure the fiscal health and solvency in each budget plan is achieved. The final operating budget and self-support fund budget plans are submitted to the Chancellor’s Office. Budget plans from the 23 campuses are consolidated into the CSU budget which is submitted to the California State Department of Finance.



ANNUAL BUDGET PROCESS



Budget Process

California State University, East Bay currently practices incremental base budgeting. All sources of revenue and projected expenses are identified. All incremental mandatory cost and designated revenues are allocated to Central and the Divisions.

- Level "A" is the allocation to Central and the major Divisions.
- Level "B" is the allocation made from the Divisions to the Deans/Directors/Department Heads. Each Division is responsible for establishing a Level "B" allocation mechanism and monitoring expenditures according to that plan.

JULY

- CSUEB new fiscal year begins
- CSUEB finalizes year end processing

AUGUST

- CSU finalizes campus allocations to campuses
- CSUEB Division budget memos are distributed

SEPTEMBER

- CSU budget adopted
- CSUEB budget submission to Chancellor's Office

OCTOBER

- Chancellor's Office develops CSU requests
- CSUEB Divisions conduct first quarter budget reviews

NOVEMBER

- CSU plans for next year's budget
- Trustees approve CSU budget requests

DECEMBER

- CSUEB Divisions prepare for mid-year review
- CSUEB mid-year review meetings

JANUARY

- Governor's Budget
- CSUEB mid-year review finalized

FEBRUARY

- CSU preliminary campus allocations
- Campus preliminary budget guidelines (university wide review, input & comments)

MARCH

- CSU Preliminary campus allocations
- CSUEB budget call with a due date of April 1st. (if funding available)

APRIL

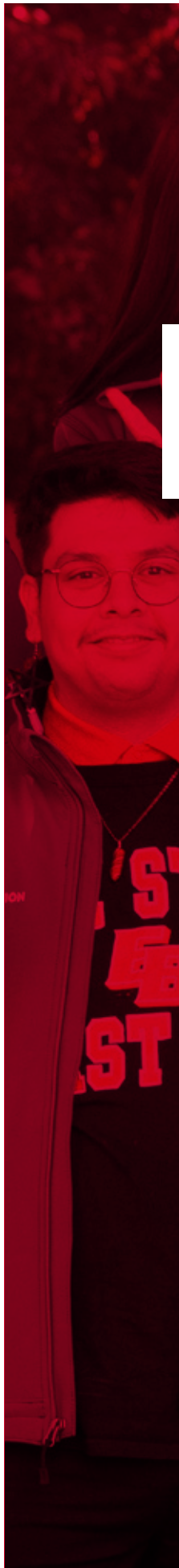
- CSUEB 3rd quarter financial review
- CSUEB considers budget call requests (if funding available)

MAY

- CSU Preliminary campus allocations
- CSUEB budget call with a due date of April 1st. (if funding available)

JUNE

- CSUEB and CSU needs identified
- CSUEB deadline for current year final budget transfers



BUDGET POLICIES

CSUEB Budget Oversight Policy

CSUEB Policy # 16903460

PURPOSE

Effective October 12, 2017, the Integrated CSU Administrative Manual (ICSUAM Section 2002.00) formalized and established a system-wide policy on budget oversight and specified that each campus must establish policies and procedures to monitor campus budget performance.

This policy establishes the campus guidelines to monitor campus budget performance. The financial oversight and budget monitoring will compare budget and actual revenues against expenditures to identify discrepancies and take action to resolve them.

SCOPE

This policy applies to all budgeted University funds: General Operating Fund, Lottery, and Self-Support Funds

OVERVIEW

The University Budget Office will provide summarized Operating Fund budget to actual reports at the Division/College level to the President and all Division Vice Presidents quarterly. Twice a year, the Divisions are expected to complete projections and bring forward any concerns for their respective areas to the Budget Office. Each Division will also submit a Certification of Financial Review and Action Form.

Divisions are responsible for overseeing budgeted university funds, and ensuring that:

- year-to-date resources and expenditures are occurring in a manner consistent with budget plans
- resource shortfalls and/or expenditure overruns are identified and addressed as soon as possible
- emerging or incurred deficits are identified,

corrective action plans are established, and incurred deficits are actively resolved

Throughout the fiscal year, Division budget and program managers must monitor resources and expenditures to determine whether their financial status is on target or is changing. If significant changes are detected, the underlying reasons for the changes must be identified and, if needed, appropriate corrective action must be taken.

FREQUENCY OF REVIEW

Reviews will occur quarterly. Divisions will complete and return projections mid-year (close of December) and 3rd quarter (close of March).

ACTION TO ADDRESS CONCERNS

If there is a financial concern (e.g. budget shortfall/anticipated year-end deficit) that the Division cannot resolve internally, a formalized request must be submitted to the Vice President of Administration and Finance/CFO for one-time funding consideration. The CFO will make a recommendation to the President, who will then approve the funding request or determine an alternate course of action.

DOCUMENTATION

The completed financial reviews and any additional actions taken to address significant variances will be retained electronically within the Budget Office in accordance with the campus retention policy.

REFERENCES

ICSUAM Section 2002.00 – Budget Oversight Policy

Fiscal Responsibilities Policy

CSUEB Policy # 12533090

I. PURPOSE

This policy provides a summary of the key fiscal responsibilities required by California State University East Bay (CSUEB). Per Executive Order 1000 issued by the CSU Chancellor, our President is delegated authority and responsibility for effective oversight of all state funds held by campus and all funds held in a fiduciary capacity. The President's delegation of this authority to University administrators shall be implicit in the CSUEB organization structure. Each employee is responsible for financial controls relevant to his/her role at CSUEB. This document outlines basic guiding principles and required departmental controls, including responsibilities at different organizational levels.

II. GUIDING PRINCIPLES FOR FINANCIAL CONTROLS

1. An optimal control environment sets the tone for the organization and calls for clearly defined roles and responsibilities, policies based on principles rather than procedures, and minimal exceptions to those policies.
2. Risk assessment is the identification and analysis of relevant threats and exposures, related consequences, and may include both internal and external factors.
3. Control activities include appropriate policies and procedures to ensure objectives are achieved and risks are mitigated.
4. Information and communication ensure the appropriate information is identified, captured, and commu-

nicated in a timely manner to allow employees to carry out their duties.

5. Monitoring provides oversight by assessing the effectiveness of internal controls over time through ongoing activities such as trend/variance analyses and separate evaluations such as internal audits.

III. ESSENTIAL DEPARTMENT LEVEL REQUIREMENTS FOR FINANCIAL CONTROLS

Four main elements should exist in all University units that manage their own finances. The University requires these elements for all units (and at all levels) that control their own finances. If a unit has a unique DeptID, this policy is applicable. Major operating units, sponsoring agencies, donors, and other internal or external agencies may impose additional requirements. The minimum requirements are:

1. Preparation of a budget plan (including anticipated revenues and expenditures)
2. Processing and Approving Financial Transactions
3. Financial Review
4. Internal Controls and Management Responsibilities

These elements are similar to the guiding principles described earlier. The difference is that these essential Department-level requirements provide additional guidance to assist units in implementing the guiding principles within their unit. The complexity of organizational structures and the various funding sources within the Univer-



sity may require additional layers or levels of review beyond what is described here but the four main elements (detailed below) represent the minimum requirements.

A. PREPARATION OF A BUDGET PLAN (INCLUDING ANTICIPATED REVENUES AND EXPENDITURES)

1. Budgets should reflect the unit's operational plans for a period of at least one year and ideally represent those plans over several years. Operating budgets are typically adopted and approved on an annual basis and are administered from an annual budget perspective. The budget plan should include all operating funds available to the unit.
2. Review, approval, and endorsement of the budget requires an understanding of the major budget components by unit heads.
Since budgets include numerous details, responsibility for the

budget details are typically delegated to faculty and staff who have operational decision-making authority. Preparation of a budget requires involvement by unit heads and their financial management staff (e.g. department administrator who typically report directly to the unit head).

B. PROCESSING AND APPROVING FINANCIAL TRANSACTIONS

1. Employees with responsibility for processing any financial transaction must ensure proper approvals have been obtained from other employees who have the delegated budgetary authority to support the expenditure of University funds. Appropriate written documentation of these approvals should be kept on file when not maintained electronically. Individuals with responsibilities for processing financial transactions

may have the full range of responsibilities or have duties associated with specific activities (e.g. faculty and staff appointments; purchasing). The approval process can vary dramatically by unit so individuals should check with their department head for unit policies and procedures.

2. Approvals must be obtained from an individual with budgetary authority and adequate knowledge of the transaction.

a. Individuals designated with approval responsibilities are in a position to determine that the financial activity is accurate and appropriate. Accuracy refers to the quality or statement of being correct. Approvers must ensure that financial transactions, including amounts and chartfields, are accurate. Appropriateness refers to two factors:

1. Management Review – Is the expenditure considered within the intended use of the budget or if the expenditure is not planned for, is it considered a good use of unit resources?

2. Compliance Review – Is the expenditure consistent with relevant policies of the University, donor intent, or sponsor guidelines? It is important to note that University policy must be met at a minimum even if the donor intent or sponsor guidelines allow a more lenient approach. Specifically, policies are the presiding determinant

over all other guidance unless donor or sponsor policies are stricter.

b. Individuals who authorize commitments must be aware of the relevant policies, including donor intent and sponsor guidelines that guide expenditure decisions.

c. In organizational structures where one individual may not be in a position to review both aspects of appropriateness as defined above, a two-step approval process may be necessary. In such cases, the roles of each approver should be clearly defined and documented. No financial activities should occur that cannot successfully pass both management and compliance review. Individuals should not approve their own expenses or expenses of a person to whom they functionally or administratively report.

d. No one individual should control a financial transaction from start to finish.

C. FINANCIAL REVIEW

Individuals with delegated budgetary responsibility should regularly review budget versus actual activity and be aware that any budget variances need to be adequately explained. Financial reviews should include the identification of budget variances, fund balances, and the review of financial activity to ensure all financial activity is appropriate and correct.

This process begins with reconciling the financial statements of activity



and includes verifying that required approvals were obtained and confirming adequate documentation exists to support each financial transaction. The financial review process also includes review of standard management reports that focus on activity levels and unusual trends. Management reports should be reviewed with unit leadership on a regular basis.

Although individual units may use supplemental systems to monitor selected unit trends and activities, financial review is necessary to validate that the University's centrally maintained financial data is complete and accurate. The integrity of the financial data maintained in the University's central enterprise-wide PeopleSoft system, including the accuracy of revenue and expenditure functional classification, is critical for University-wide reporting, including consolidated financial reporting and state and federal regulatory filings.

D. INTERNAL CONTROLS AND MANAGEMENT RESPONSIBILITIES

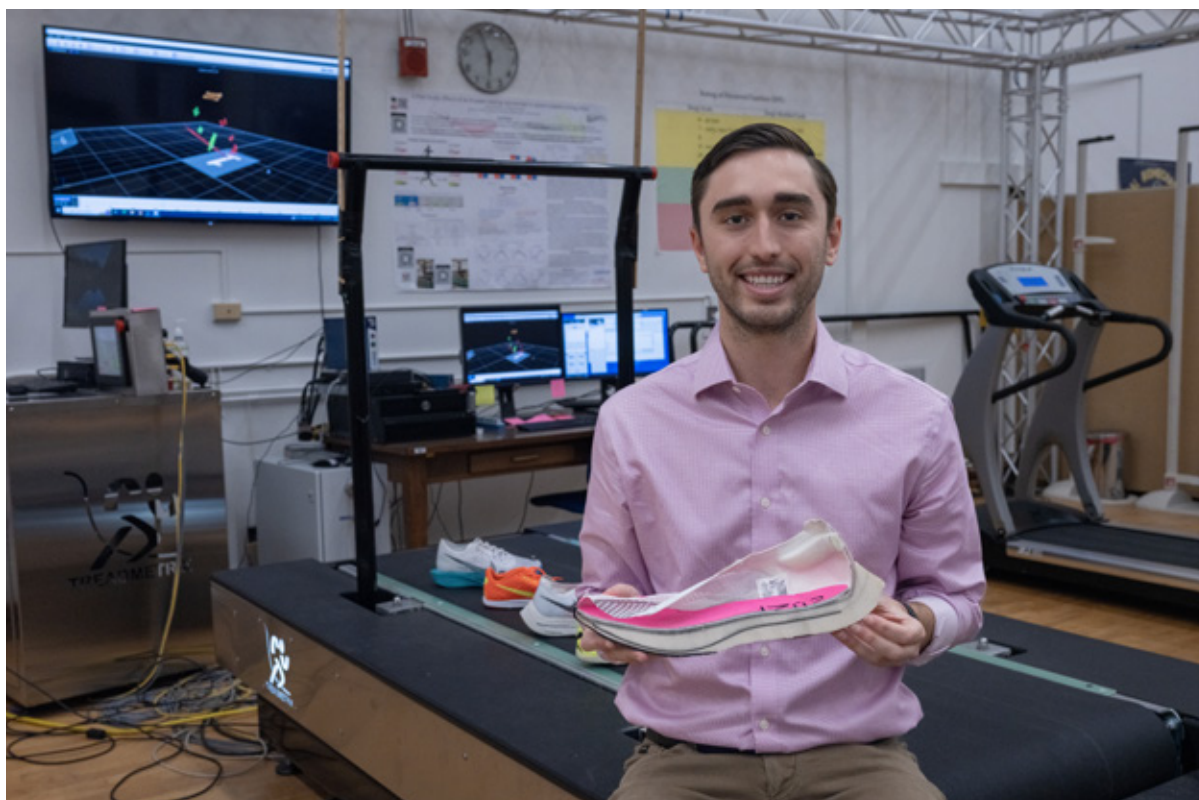
1. All managers, from the unit level to the President of the University, should use internal controls to help assure that units operate according to a plan. Most internal controls can be classified as preventive or detective. Preventive controls, which are generally more efficient, are designed to discourage errors or irregularities (e.g., requiring supervisory sign-off before an item is purchased). Detective controls are designed to identify errors or irregularities after they have occurred (e.g., reconciling financial statements of activity to ensure charges are appropriate and correct). The existence of detective controls can also serve to prevent irregularities. For example, an individual tempted to inappropriately use departmental funds may be deterred by the

- knowledge that financial statements and management reports are regularly reviewed. Through careful design and documentation, the system of internal controls can help units operate more efficiently and effectively as well as provide a reasonable level of assurance that the processes and products for which managers are responsible are adequately protected.
2. All managers are responsible for ensuring that internal controls are established, documented, and functioning to achieve the mission and objectives of their units. Adequate internal controls allow managers to delegate responsibilities with reasonable assurance that their expectations are met.
 3. Management responsibilities include consideration of effectiveness and efficiency, compliance with laws and regulations and accuracy in reporting. Effectiveness measures if a unit achieves its objectives. Efficiency measures how well managers make use of available resources in achieving these objectives. While achieving the unit's objectives, managers must also comply with applicable policies, regulations, and laws.
 4. In order to make sound decisions and comply with oversight requirements, managers must receive accurate information and reports. Internal controls are a coordinated set of policies and procedures used by managers to ensure that units operate efficiently and effectively in conformance with applicable policies, regulations, and laws.
 5. The Audit and Advisory Services, from CSU Chancellor's Office, assists university management and the Trustees by conducting and completing independent and objective operational and compliance audits, internal control reviews, investigations, and advisory services to add value and improve operations across the CSU. Everyone plays a part in the CSU's internal control system. It is CSU management's responsibility to ensure that controls are in place. That responsibility is delegated to each area of operation, which must ensure that internal controls are established, properly documented, and maintained. Every employee has some responsibility for making this internal control system function. Therefore, all CSU employees need to be aware of the concept and purpose of internal controls.

IV. FINANCIAL OVERSIGHT RESPONSIBILITIES BY LEVEL

Fiscal responsibilities are distributed throughout the University, which has a large and highly decentralized environment. The organization structure, in particular the administrative structure, establishes many of the roles and responsibilities for financial management. Financial controls are strengthened when separation of duties exists. Financial controls are weakened when one person handles a financial transaction from start to finish. The adequate separation of duties requirement is essential in order to maintain an appropriate system of checks and balances.

The administrative capacity of a unit to manage its financial activities (e.g., budgeting, transaction processing, financial



review, and internal controls) needs to be assessed primarily by the major operating division of which they are a part.

Review of management reports to identify outliers and trends is an important part of the internal control process. Many management reports are available through the Finance Data Warehouse for unit management to use in monitoring financial trends. These reports are important to not only identify and correct specific transactions, but also to address the root cause.

V. ROLE OF INDIVIDUAL FACULTY AND STAFF WITH FINANCIAL RESPONSIBILITIES

As indicated in Section IV, fiscal responsibilities are distributed throughout the University, which is large and decentralized. The organization structure, in particular the administrative structure, establishes many of the roles and responsibilities for financial management. While an individual's responsibilities are partially deter-

mined based on the level in the organization in which he/she works, certain roles exist at all levels. These roles include:

1. Executive Management
2. Financial Management

A. EXECUTIVE MANAGEMENT

Individuals who hold executive management positions (including deans, directors, vice presidents, the provost, and the president) inherently come with the responsibility for the financial activity occurring in each of their units. These individuals are typically charged with much broader responsibilities and utilize budgeting and financial management to plan and monitor activities for their areas. Since members of executive management are ultimately responsible for the fiscal integrity of their organizations, this role must provide leadership, oversight, and management philosophy to ensure that all funds

are spent and managed according to the goals, objectives, and mission of their organization.

B. FINANCIAL MANAGEMENT

Individuals who hold positions with an oversight role for financial activity typically report to the head of the unit. These individuals provide oversight on how funds are spent and managed, including ensuring that funds are budgeted. Duties include:

1. Ensuring funds are handled in accordance with relevant fiscal policies (e.g., that funds are spent appropriately in compliance with University policy, as well as the sponsor, donor, or federal guidelines)
2. Verifying that chartfields are consistently and accurately utilized to record financial transactions and ensure appropriate approvers are in place
3. Developing and documenting processes and ensuring that internal controls are in place
4. Confirming that financial activity has been reconciled to the Common Financial System (CFS) PeopleSoft system on a regular basis

POLICY REVIEW: This Policy should be reviewed every five (5) years, or as needed.

AUTHORITY: California State University Executive Order 1000



Delegation of Fiscal Authority and Responsibility

CSU Policy # 14363468

I. POLICY

The campus President is delegated authority and responsibility for effective oversight of all state funds held by the campus and all funds held in a fiduciary capacity.

The campus Chief Financial Officer shall be the primary campus financial officer in respect to administration of these delegations of authority and responsibility.

The campus President shall:

- Ensure that the responsibility delegated by this policy is exercised in compliance with all applicable statutes, regulations, and policies of the Board of Trustees, and CSU policies, standards, and definitions.
- Ensure that expenditure commitments do not exceed available resources and that budget plans are fiscally sound and sustainable.
- Ensure that appropriate internal controls are in place for the safeguarding of assets and the reliability of financial reporting.
- Ensure that accounting processes are established to maintain appropriate records of financial transactions and balances, in accordance with CSU policies, standards, and definitions.
- Ensure that sufficient reserves are established for contingencies for Funds operated outside the state treasury system, in accordance with CSU policies, standards, and definitions.
- Ensure timely end-of-period closing entries and submittal of financial reports.
- Ensure timely post-closing adjustments and annual submittal of financial statements prepared in accordance with Generally Accepted Accounting Principles.
- Ensure the propriety of all expenditures and the integrity of the financial reporting made by Auxiliary Organizations and provide timely financial reports prepared in accordance with Generally Accepted Accounting Principles from those auxiliaries.
- Ensure that costs incurred by the CSU Operating Fund (see Section II(A): CSU Fund Categories and Types) for services, products, and facilities provided to other CSU funds and to Auxiliary Organizations are properly and consistently recovered with cash and/or a documented exchange of value. Allowable direct costs incurred by the CSU Operating Fund shall be allocated and recovered based on actual costs incurred. Allowable and allocable indirect costs shall be allocated and recovered according to a cost allocation plan that utilizes a documented and consistent methodology including identification of indirect costs and a basis for allocation. The campus Chief Financial Officer, or designee, shall annually approve and implement the cost allocation plan.

All CSU fiscal policies, standards, and definitions shall be promulgated, published, and maintained by the Executive Vice Chancellor and Chief Financial Officer, or designees. This policy shall serve as the fundamental principle justifying the au-



thority of these subsequent fiscal policies, standards, and definitions.

Authority delegated by this policy may be revoked in whole or in part if in the judgment of the Chancellor the campus President has not complied substantially with provisions of this policy.

II. PROCEDURES

The Chancellor, or designees, shall establish and maintain a basic complement of common systemwide financial accounting information systems to enable this delegation of fiscal authority.

A. Definitions

The “California State University,” “CSU,” “Board of Trustees,” and “Trustees” refer to the entity established by the California Education Code, Title 3, Division 5, General Provisions, Part 40, §66010 et seq., §66011 et seq., §66600 et seq.

“Campuses” and “campus” are the institutions established in the Califor-

nia Education Code, Division 8, Part 55, §89001 et seq.

“Auxiliary Organizations” are legal and business entities that have been established and organized by the CSU pursuant to the California Education Code, Division 8, Part 55, Chapter 7, §89900 et seq. and pursuant to the California Code of Regulations, Title 5, Division 5, Subchapter 6.

The “Chief Financial Officer” refers to the person designated by the campus President pursuant to the policy Designation of Chief Financial Officer.

A “Fund” is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

“CSU policies, standards, and defini-

tions” refers to a unified system of CSU policies, standards, and definitions pertaining to the administration and safekeeping of university assets, budgetary accounting and classification, financial accounting and classification, and financial reporting, and is inclusive of financial transactions between the campus and recognized Auxiliary Organizations.

B. CSU Fund Categories and Types

The following CSU Fund categories (i.e., Proprietary and Fiduciary) and types within categories shall be utilized by the campuses for financial transactions and accounting entries recorded in the California State University Trust Fund (State Controller’s Fund No. 0948). The State University Trust Fund exists both in the records of the State Controller and in the official records of the CSU.

Financial resources not required for transactions within the State Controller Funds (see section II(B)), State Controller Funds) shall be recorded in the CSU Fund categories and types. Any Funds established within the CSU fund categories and types shall be regulated solely by this policy and by CSU policies, standards, and definitions issued by the Executive Vice Chancellor and Chief Financial Officer, or designees. Only the minimum number of CSU funds consistent with this policy and campus operating requirements are to be established and maintained.

Assets classified as cash, cash equivalents, or investments in accordance with Generally Accepted Accounting Principles and which are recordable in CSU funds shall be deposited solely in commercial banks or other depositories approved by the CSU Executive Vice Chancellor and Chief Financial Of-

ficer, or designees. The CSU Executive Vice Chancellor and Chief Financial Officer, or designees, shall invest all such deposits and investment earnings shall be periodically allocated to campuses (Education Code §89722).

A. The Proprietary Funds category is used to account for activities supported, at least in part, by fees or charges and includes two Fund types: Enterprise Funds and Internal Service Funds.

1. Enterprise Funds are used to report any activity for which a fee is charged to external users for goods or services. CSU policies, standards, and definitions may also require utilization of Enterprise Funds to meet accounting or reporting requirements.

The campus Chief Financial Officer, or designees, shall establish an Enterprise Fund if any one of the following criteria is met. Campuses shall apply each of these criteria in the context of the activity’s principal revenue sources.

- a. The activity is financed with debt that is secured solely by a pledge, by the Trustees, of the net revenues from fees and charges of the activity.
- b. Laws or regulations require that the activity’s costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
- c. CSU policies, standards, and definitions require that the activity establish fees and



charges designed to recover its costs, including capital costs (such as depreciation or debt service). These fees are directly related to, although not necessarily equal to, the costs of the goods or services.

- d. CSU policies, standards, and definitions require separate accounting or reporting of revenues, expenses, and/or net assets.

Each campus shall establish a CSU Operating Fund (CSU Fund 485). Campuses shall report revenues, expenses, and net assets related to state-supported instruction and related programs and operations exclusively in the CSU Operating Fund. All Proprietary Fund activities that are not reportable in other Enterprise or Internal Service Funds shall be reported in the CSU Operating Fund.

2. Internal Service Funds account for the financing of goods or services provided by a designated campus department or unit to other campus departments or units, on a cost-reimbursement basis. Internal Service Funds are established primarily to improve financial management of scarce campus resources. The campus Chief Financial Officer, or designees, may establish Internal Service Funds after documenting the purpose, financial objectives, and scope of operations. Auxiliary organizations may purchase goods or services from Internal Service Funds in accordance with campus policies. Use of an Internal Service Fund is only appropriate if the campus is the predominant participant in the activity; otherwise, an Enterprise Fund should be used.

B. Fiduciary Funds are used to account for assets held by a campus in a trustee capacity or as an agent for individuals, private organizations, or other governmental units, and therefore cannot be used to support CSU programs and activities. The campus Chief Financial Officer, or designees, may establish and close Fiduciary Funds in accordance with the terms of wills, trusts, instruments of endowment, or other fiduciary agreements. The Fiduciary Funds category includes three Fund types: Investment Trust Funds, Private-Purpose Trust Funds, and Custodial Funds. Financial resources that are not recordable in Fiduciary Funds or in other Proprietary Funds shall be recorded in the CSU Operating Fund.

1. Investment Trust Funds are used to report the external portion of investment pools held for individuals, private organizations, or other governments.
2. Private-Purpose Trust Funds are used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.
3. Custodial Funds are used to report resources held by the campus in a purely custodial capacity (assets equal liabilities). Custodial Funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Unless a Custodial Fund is expressly required by the custodial relationship, transactions may be

accounted for within Proprietary Funds.

C. State Controller Funds

The Office of the State Controller establishes statewide Funds to account for resources appropriated by acts of the state legislature. This section applies only to Funds maintained by the Office of the State Controller. Campus administration of these Funds shall conform to accounting rules issued by the State Controller, depository rules issued by the State Treasurer, other relevant state regulations, and relevant provisions of state law. The CSU Executive Vice Chancellor and Chief Financial Officer, or designees, may issue additional regulations and guidelines pertaining to campus administration and reporting for State Controller Funds.

All financial resources that are required to be recorded in these Funds are invested and administered by the Office of the State Treasurer. Campuses may submit claims to the State Controller to draw warrants payable from these Funds unless the following paragraphs provide otherwise. These Funds shall exist both in the records of the State Controller and in the official records of the campus authorized to expend the appropriation, unless the following paragraphs provide otherwise:

- A. The “State General Fund” is an accounting entity with a chart of accounts and account values maintained by the Office of the State Controller to record Budget Act Support appropriations for the CSU. The State General Fund exists both in the records of the State Controller and in the official accounting records of the CSU.



The CSU Chancellor's Office shall establish corresponding Funds and accounts solely to record Budget Act Support appropriations and to reconcile transactions between the State General Fund and the CSU Operating Fund. The State General Fund shall not be utilized by campuses to record operating transactions.

- B. "Special Revenue Funds" are used by the State of California to account for the proceeds of specific revenue sources that are legally restricted by the state legislature to expenditures for specified purposes (Budget Act and Government Code §16346 et seq). Campuses shall not utilize the State Controller's Special Revenue Funds or accounts.
- C. "State Capital Outlay Funds" are Funds maintained by the State

Controller to record legislative Budget Act appropriations for CSU Capital Outlay projects. Corresponding Funds and accounts for these Budget Act appropriations shall also be established in the official accounting records of campuses to record CSU budget allocation orders, encumbrances, and expenditures, and for reconciliation with the State Controller.

- D. The State Controller maintains the following Funds: "State University Parking Revenue Fund" (EC §89701(b)), "State University [Health] Facilities Revenue Fund" (Education Code §89702(c)), "State University Continuing Education Revenue Fund" (Education Code §89704(a)), "CSU Dormitory Revenue Fund" (Education Code §90036). Campuses shall not utilize these State Controller's Funds or accounts (see Section II(A)(1). re-

garding campus Enterprise Funds).

E. The “California State University Dormitory Construction Fund” is maintained by the State Controller to record proceeds from the sale of revenue bonds and related project expenditures pursuant to the State University Revenue Bond Act of 1947. Corresponding Funds and accounts for construction projects funded from revenue bonds shall also be established in the official accounting records of campuses to record CSU budget allocation orders, encumbrances, and expenditures, and for reconciliation with the State Controller.

F. The “California State University Interest and Redemption Fund” is maintained by the State Controller pursuant to the State University Revenue Bond Act of 1947. This Fund records transfers-in of revenues from CSU Enterprise Funds (see Section II(A)(1)) and records transactions initiated by the State Treasurer, acting as bond trustee, for interest payments and redemptions of bonds and notes.

G. The State Controller maintains the California State University Trust Fund (Education Code §89722), which shall be utilized by the CSU to record payroll transactions originating from the Uniform State Payroll System administered by the State Controller and recharges of expenditures from state agencies to the CSU.

H. The State Controller maintains the California State University Lottery Education Fund (Education Code §89722.5) to record periodic cash distributions from the California Lottery Education Fund to the CSU Chancellor’s Office, pursuant to

the California State Lottery Act of 1984 (Government Code §8880.1 and §8880.5). Campuses shall not utilize the California State University Lottery Education Fund.

I. The State Controller maintains the California State University Special Projects Fund (Education Code §89725). Campuses shall not utilize the California State University Special Projects Fund.

III. AUTHORITY

This policy is issued pursuant to Section II of the Standing Orders of the Board of Trustees of the California State University, as further delegated by the Standing Delegations of Administrative Authority, and the Education Code, Division 8, Part 55, Chapter 6, and Article 2 §89720 et seq. and Article 4 §89756. The president may delegate authority and responsibility described in this policy to other campus officials pursuant to Section VI of the Standing Orders of the Board of Trustees of the California State University.

EAST BAY ENROLLMENT

ENROLLMENT TARGET VS. ACTUALS

		TARGET	ACTUAL
2024-25	Total Resident FTES Target	12,146	8,572*
	Total Nonresident FTES Target	859	744
2023-24	Total Resident FTES Target	12,522	9,318
	Total Nonresident FTES Target	775	888
2022-23	Total Resident FTES Target	12,522	9,289
	Total Nonresident FTES Target	615	794

*CY 2024 projected, July 2024

EAST BAY BUDGET PLAN 2024-25

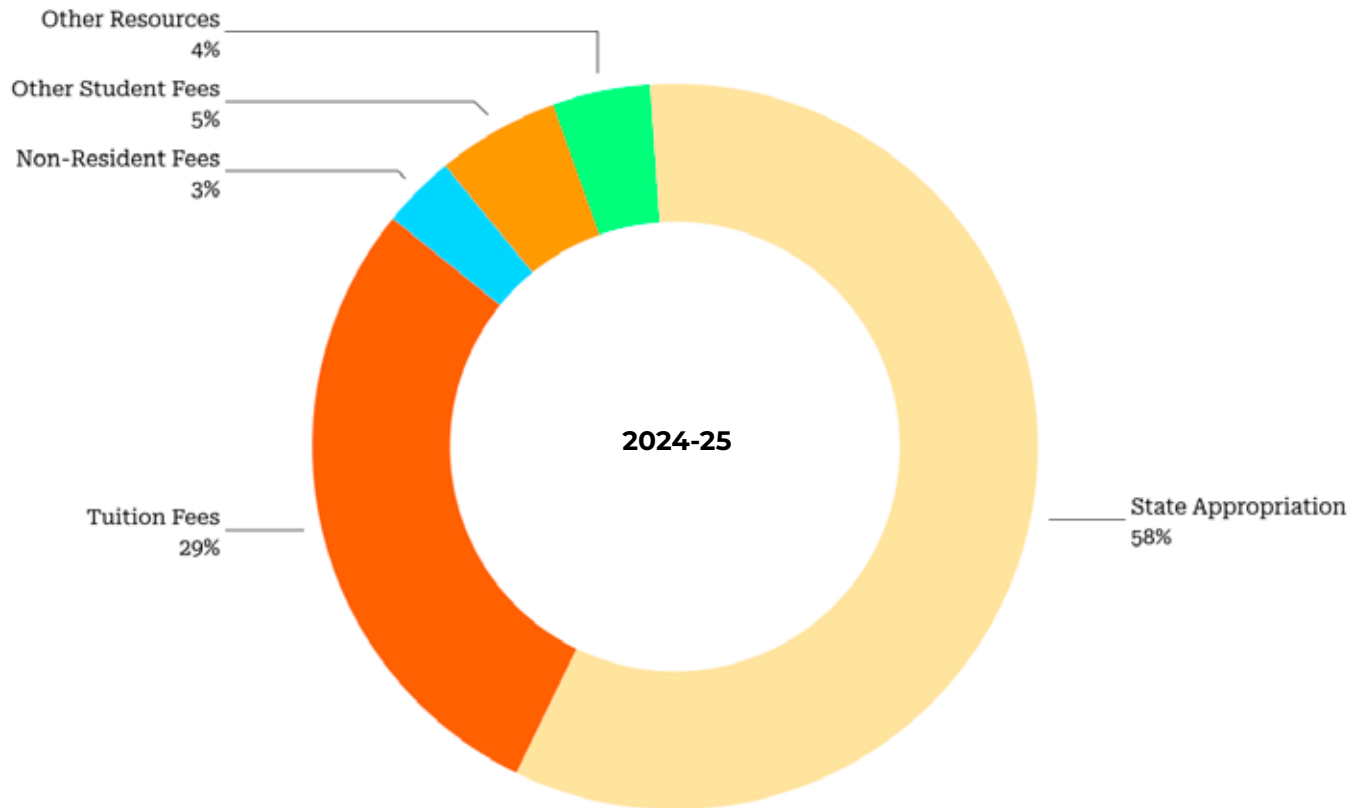
PROJECTED SOURCES AND USES

	Ongoing	One-Time	Total
SOURCES OF FUNDS			
General Fund Appropriation	136,621,000	(1,917,000)	134,704,000
Campus Tuition	66,079,340		66,079,340
Other Fees	20,190,321		20,190,321
Cost Recovery Revenues	10,030,611		10,030,611
Total Sources	232,921,272	(1,917,000)	231,004,272
USES OF FUNDS			
Central Mandatory Costs Allocations			
Financial Aid Grants (SUG+)	22,037,214		22,037,214
Benefits	64,147,752		64,147,752
Utilities & Hazardous Waste	7,212,911		7,212,911
Other Mandatory Costs	13,548,743		13,548,743
Total Central	106,946,620		106,946,620
Division Allocations			
Office of the President	2,051,555		2,051,555
Academic Affairs	76,187,175		76,187,175
Administration & Finance	39,271,833		39,271,833
Student Affairs	17,256,622		17,256,622
University Advancement	3,458,957		3,458,957
Total Division	138,226,142		138,226,142
Total Uses	245,172,762		245,172,762
TOTAL SOURCES/USES BALANCE	(12,251,490)		(14,168,490)

EAST BAY BUDGET PLAN 2024-25

PROJECTED SOURCES OF REVENUE

State Appropriation	134,704,000
Tuition Fees	66,079,340
Non-Resident Fees	7,575,820
Other Student Fees	12,614,501
Other Resources	10,030,611
	231,004,272



EAST BAY BUDGET PLAN 2024-25

PLANNED USES OF FUNDS

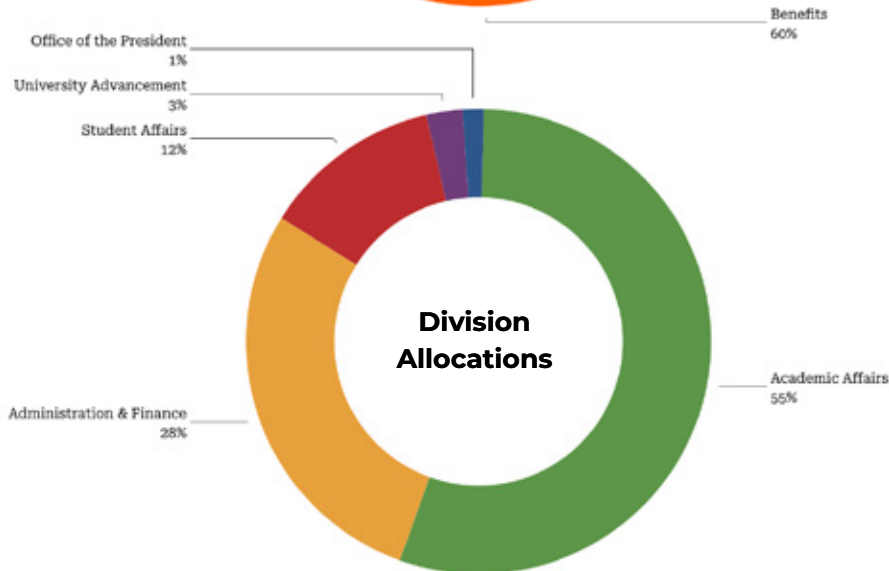
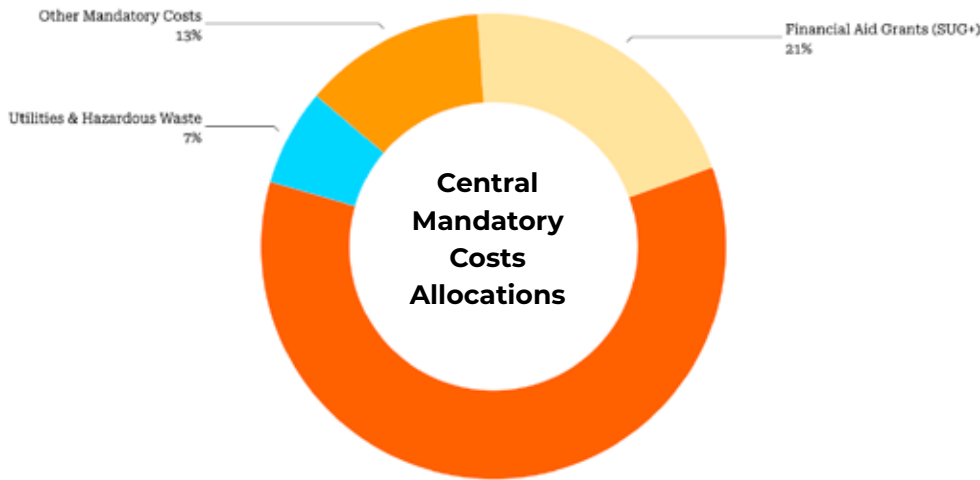
Central Mandatory Costs Allocations

Financial Aid Grants (SUG+)	22,037,214
Benefits	64,147,752
Utilities & Hazardous Waste	7,212,911
Other Mandatory Costs	13,548,743
	106,946,620

Division Allocations

Office of the President	2,051,555
Academic Affairs	76,187,175
Administration & Finance	39,271,833
Student Affairs	17,256,622
University Advancement	3,458,957
	138,226,142

245,172,762



Designated Balances and Reserves

Designated balances and reserves are maintained by the 23 campuses and the system office for CSU operating activities, which include student housing, campus parking, student unions, health facilities, university and educational operating activities, among others.

Designated balances and reserves fund non-recurring expenses to manage short-term obligations and commitments, provide funding for capital infrastructure repairs and maintenance, pay for costs associated with catastrophic events and natural disasters, and help ensure that operating costs can be paid during times of economic and budget uncertainty.

As of June 30, 2024, one-time designated balances and reserves in the operating

fund totaled \$64 million. These balances and reserves support the core operations of the university. To mitigate the budget challenges in 2023-24, the university utilized the designated balances and reserves. It is anticipated that one-time designated balances and reserves will be utilized again in 2024-25 and will be used further in 2025-26 to address the budget deficit. The university has \$15 million of reserves for economic uncertainty that are not obligated for a specific purpose. These funds are equivalent to approximately 23 days of operations for the university. This is far below the university policy and national best practices that stipulate reserves cover at least three to six months of operations. The table below shows designated balances and reserves.

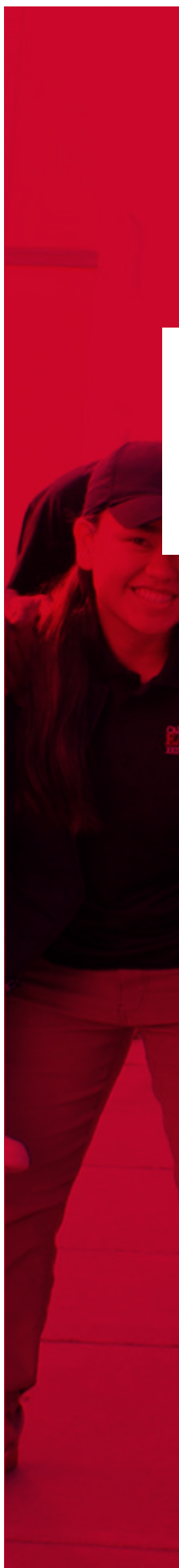
OPERATING FUND (IN WHOLE DOLLARS) AS OF JUNE 30, 2024

Designated Balances

Short Term Obligations	\$28,501,000
Capital Infrastructure	17,411,000
Catastrophic Events	2,528,000

Reserves

Reserves for Economic Uncertainty	15,786,000
TOTAL DESIGNATED BALANCES AND RESERVES	\$64,226,000



PRIOR YEAR EXPENDITURE REPORTS

This report contains revenues and expenditures over the past three years for each Division. The data reflected is for East Bay’s operating fund (EB001) only, and does not include any other funds under CSU Fund 485.

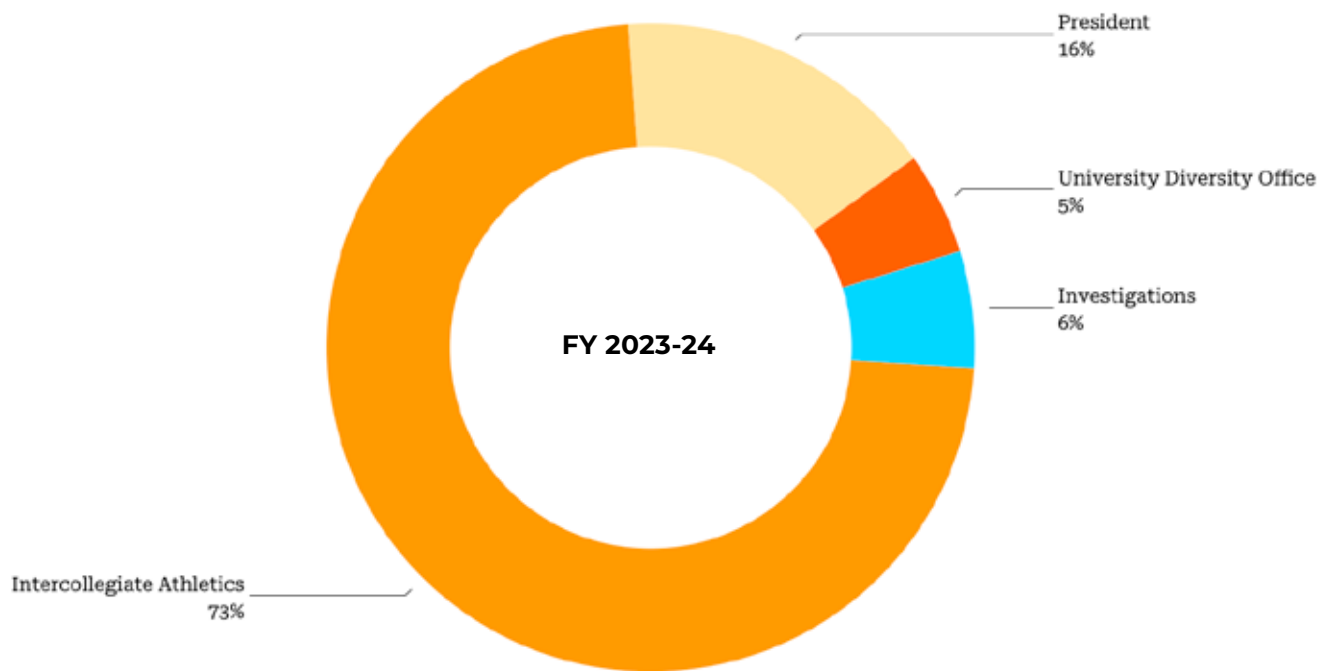
OPERATING FUND – PRESIDENT’S OFFICE

Division: 10010 - President

Summary of Actuals Over Three Fiscal Years by Dept Level 3

	FY 2021-22	FY 2022-23	FY 2023-24
10010 - President	1,621,254.24	1,657,404.77	1,488,532.11
10015 - University Diversity Office	393,651.68	182,217.51	470,028.82
13895 - Investigations	371,517.00	426,833.31	536,163.38
14410 - Intercollegiate Athletics	4,899,266.41	5,732,627.10	6,706,120.83
16300 - Govt and Community Relations	96,455.18	0.00	0.00
Grand Total	7,382,144.51	7,999,082.69	9,200,845.14

* Intercollegiate Athletics will be moving to another Division in 2024-25.



10010 - President

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	849,300.1	958,406.63	961,570.05
603 - Benefits Group	281,861.46	359,152.52	385,661.68
606 - Travel	45,278.00	24,440.36	31,846.80
613 - Contractual Services Group	24,480.30	24,635.90	0.00
616 - Information Technology Costs	0.00	1,508.40	0.00
660 - Misc. Operating Expenses	420,334.32	289,260.96	109,453.58
Grand Total	1,621,254.24	1,657,404.77	1,488,532.11

10015 - University Diversity Office

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	247,359.92	110,395.18	311,249.33
602 - Work Study	1,986.02	0.00	0.00
602 - Work Study & Experience	0.00	166.88	0.00
603 - Benefits Group	79,896.62	56,936.47	133,617.56
606 - Travel	4,887.2	11,549.71	4,635.18
613 - Contractual Services Group	24,250.00	0.00	0.00
616 - Information Technology Costs	3,190.19	0.00	0.00
619 - Equipment Group	0.00	0.00	640.00
660 - Misc. Operating Expenses	32,081.69	3,169.27	19,886.75
Grand Total	393,651.68	182,217.51	470,028.82

13895 - Investigations

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	195,223.64	179,319.35	246,390.91
603 - Benefits Group	96,423.56	75,622.98	133,862.71
606 - Travel	0.00	0.00	6,869.59
613 - Contractual Services Group	38,633.50	143,203.50	120,118.25
616 - Information Technology Costs	24,466.97	18,987.80	25,519.50
619 - Equipment Group	2,006.36	0.00	380.00
660 - Misc. Operating Expenses	14,762.97	9,699.68	3,022.42
Grand Total	371,517.00	426,833.31	536,163.38

14410 - Intercollegiate Athletics

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	0.00	0.00	-165,920.17
601 - Regular Salaries and Wages	2,633,409.84	2,959,531.57	3,398,299.41
602 - Work Study	6,261.83	0.00	0.00
602 - Work Study & Experience	0.00	7,009.57	0.00
603 - Benefits Group	1,349,272.67	1,452,905.32	1,688,681.89
606 - Travel	609,710.31	795,261.94	936,971.73
613 - Contractual Services Group	0.00	0.00	153,605.09
616 - Information Technology Costs	6,401.30	35,465.00	23,727.74
617 - Services from Other Funds/ Agencies Group	0.00	0.00	7,162.50
619 - Equipment Group	50,617.07	124,253.36	117,896.26
660 - Misc. Operating Expenses	243,593.39	358,200.34	545,696.38
Grand Total	4,899,266.41	5,732,627.10	6,706,120.83

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
14410 - Intercollegiate Athletics	1,328,356.64	1,176,267.32	1,846,016.92
14411 - Men's Baseball	254,109.18	367,095.89	472,188.76
14412 - Men's Basketball	312,254.79	376,486.94	356,373.02
14413 - Men's Cross Country/Track	189,294.67	170,283.55	284,453.67
14414 - Men's Golf	192,934.77	226,702.34	250,855.68
14415 - Men's Soccer	259,361.29	315,495.02	322,503.65
14421 - Women's Basketball	299,200.60	345,750.29	489,447.18
14422 - Women's Cross Country/Track	109,211.68	31,444.22	823.05
14423 - Women's Golf	131,424.05	126,510.74	190,173.01
14424 - Women's Soccer	290,161.37	372,243.93	427,534.44
14425 - Women's Softball	265,284.83	422,435.53	313,657.49
14426 - Women's Swimming	270,898.03	300,317.26	324,989.41
14427 - Women's Volleyball	303,221.87	371,119.05	384,528.16
14428 - Women's Water Polo	287,002.10	295,049.57	294,322.42
14431 - Athletic Training	283,915.41	385,467.74	355,755.49
14432 - Internal Operations	79,535.24	302,307.26	290,568.50
14433 - External Operations	41,345.36	27,282.96	7,843.97
14434 - Student Services / Compliance	1,754.53	120,367.49	94,086.01
Grand Total	4,899,266.41	5,732,627.10	6,706,120.83

16300 - Govt and Community Relations

Summary of Actuals Over Three Fiscal Years by Account Category

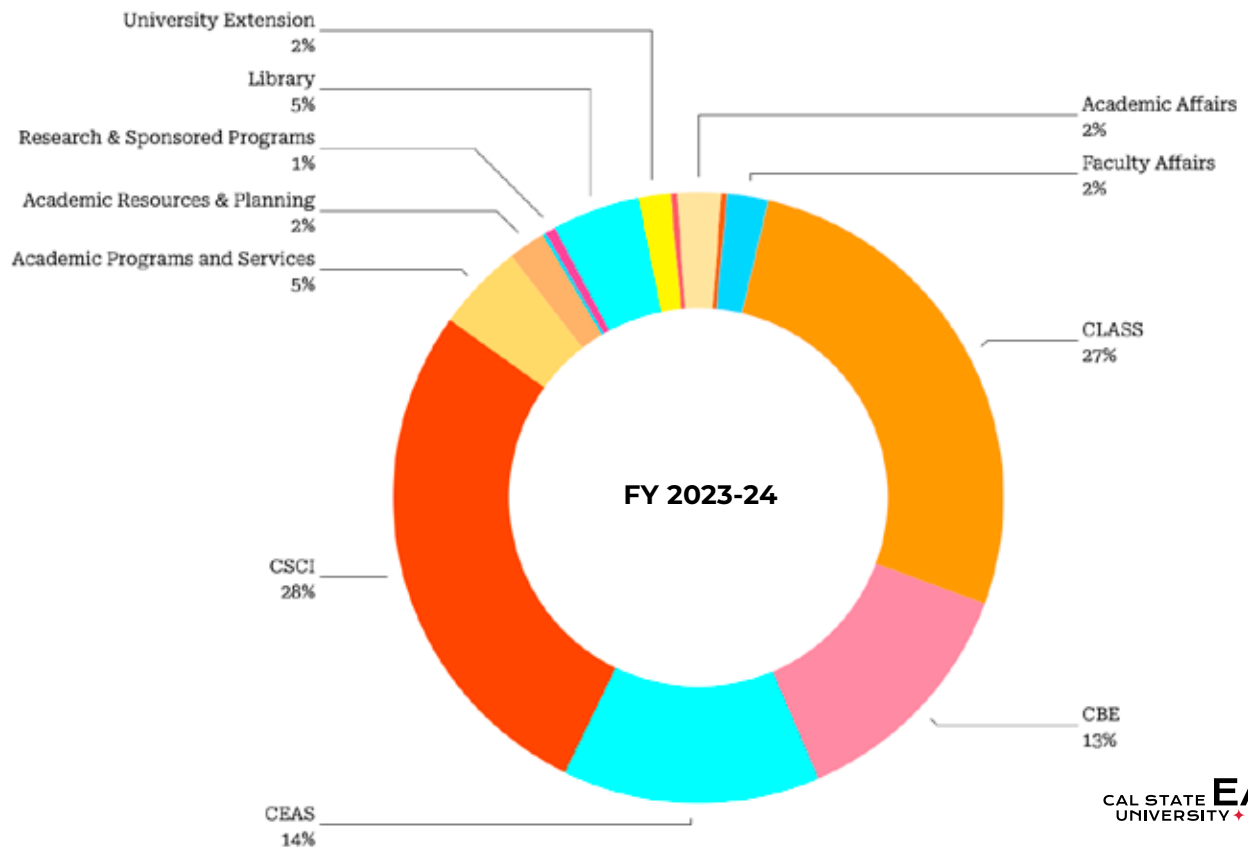
Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	63,247.05	0.00	0.00
603 - Benefits Group	31,055.33	0.00	0.00
613 - Contractual Services Group	0.00	0.00	0.00
616 - Information Technology Costs	2,100.00	0.00	0.00
660 - Misc. Operating Expenses	52.80	0.00	0.00
Grand Total	96,455.18	0.00	0.00

OPERATING FUND - DIVISION OF ACADEMIC AFFAIRS

Division: 10020 - Academic Affairs

Summary of Actuals Over Three Fiscal Years by Dept Level 3

	FY 2021-22	FY 2022-23	FY 2023-24
10020 - Academic Affairs	1,223,899.06	1,443,660.19	2,584,063.43
10021 - Acad Aff-Budget Administration	-62,802.33	-290,758.00	-347,184.61
10022 - Sustainability	18,906.07	0.00	0.00
10025 - Faculty Affairs	2,049,884.16	2,686,937.08	2,451,025.98
10100 - CLASS	27,389,333.71	28,966,342.73	30,246,822.06
11350 - College of Business & Econ	13,499,673.36	14,143,743.45	14,495,573.55
11700 - College of Educ & Allied Stds	14,302,699.57	14,896,090.20	15,263,888.09
12100 - College of Science	28,445,559.79	30,066,645.72	31,059,171.96
12650 - Academic Programs and Services	5,602,431.04	6,641,114.19	5,198,618.76
12700 - Academic Resources & Planning	1,842,453.56	2,067,740.47	2,201,179.67
12990 - Institute for STEM Education	185,060.83	205,629.10	211,848.25
13200 - Research & Sponsored Programs	942,237.76	1,209,234.79	609,655.39
13500 - Library	4,465,795.36	5,125,231.25	5,201,838.04
13600 - University Extension	2,181,249.32	2,326,463.57	1,905,939.16
14656 - Project Rebound	0.00	0.00	390,068.66
Grand Total	102,086,381.26	109,488,074.74	111,472,508.39



10020 - Academic Affairs

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	0.00	-250.00	0.00
601 - Regular Salaries and Wages	642,162.70	727,778.89	1,398,860.84
602 - Work Study & Experience	0.00	862.13	1,230.99
603 - Benefits Group	215,637.02	285,525.31	373,296.88
606 - Travel	0.00	5,783.22	189,711.50
609 - Financial Aid	0.00	10,531.00	237,440.00
613 - Contractual Services Group	69,525.71	38,602.48	0.00
616 - Information Technology Costs	4,575.15	5,301.00	72,526.63
617 - Services from Other Funds/Agencies Group	0.00	272,285.00	0.00
619 - Equipment Group	14,782.72	239.35	6,430.80
660 - Misc. Operating Expenses	277,215.76	97,001.81	304,565.79
Grand Total	1,223,899.06	1,443,660.19	2,584,063.43

10021 - Acad Aff-Budget Administration

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	-62,802.33	-290,758.00	-347,184.61
601 - Regular Salaries and Wages	0.00	0.00	0.00
660 - Misc. Operating Expenses	0.00	0.00	0.00
Grand Total	-62,802.33	-290,758.00	-347,184.61

10025 - Faculty Affairs

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	-39,221.00	-25,190.00	-25,944.00
601 - Regular Salaries and Wages	1,337,639.33	1,735,408.02	1,551,779.50
602 - Work Study	1,066.01	0.00	0.00
602 - Work Study & Experience	0.00	1,916.16	0.00
603 - Benefits Group	628,041.20	879,357.51	828,376.30
606 - Travel	2,253.45	2,211.11	1,854.57
609 - Financial Aid	0.00	0.50	0.00
613 - Contractual Services Group	0.00	0.00	37,704.58
616 - Information Technology Costs	15,390.71	17,358.24	14,117.00
619 - Equipment Group	0.00	3,829.75	204.10
660 - Misc. Operating Expenses	104,714.46	72,045.79	42,933.93
Grand Total	2,049,884.16	2,686,937.08	2,451,025.98

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
10025 - Faculty Affairs	695,291.02	1,260,769.60	943,339.42
12672 - University Honors	0.00	12,005.97	18,148.17
12750 - Academic Senate	435,389.90	493,744.76	610,234.50
13300 - Faculty Development	376,863.46	363,559.05	352,888.25
13305 - Center for Community Engagemnt	542,339.78	556,857.70	526,415.64
Grand Total	2,049,884.16	2,686,937.08	2,451,025.98

10100 - CLASS

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	-47,685.22	0.00	-1,771.42
601 - Regular Salaries and Wages	17,855,875.49	18,629,329.63	19,778,792.39
602 - Work Study	1,688.00	0.00	0.00
602 - Work Study & Experience	0.00	3,788.36	-685.88
603 - Benefits Group	9,487,517.71	10,160,185.41	10,353,239.29
606 - Travel	2,001.18	10,162.51	3,983.82
613 - Contractual Services Group	11.52	65.80	0.00
616 - Information Technology Costs	10,688.36	70,732.10	16,092.25
617 - Services from Other Funds/Agencies Group	0.00	-935.00	0.00
619 - Equipment Group	4,044.18	5,293.87	875.67
660 - Misc. Operating Expenses	75,192.49	87,951.29	96,295.94
690 - Expenditure Adjustments	0.00	-231.24	0.00
Grand Total	27,389,333.71	28,966,342.73	30,246,822.06



Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
10100 - CLASS	1,137,019.44	1,434,900.52	1,783,661.30
10150 - Anthropology	568,087.41	644,174.60	600,310.79
10200 - Art	2,594,107.80	2,987,797.58	3,139,036.04
10300 - Speech Lang and Hearing Sci	1,227,089.87	1,412,778.49	1,244,243.36
10350 - Department of Criminal Justice	1,196,853.04	1,233,604.11	1,249,921.95
10400 - English	2,921,005.26	2,768,321.54	2,791,884.81
10450 - Ethnic Studies	1,319,016.85	1,509,739.82	2,198,675.10
10500 - Modern Languages & Literatures	1,300,707.78	1,248,602.49	1,255,552.76
10550 - Geography & Environmental Stds	634,784.32	691,692.55	721,249.16
10600 - History	1,920,462.68	2,049,865.01	2,050,514.15
10650 - Human Development	2,001,446.93	2,102,866.57	2,453,401.48
10700 - Communication	2,038,723.36	2,120,823.91	2,076,231.60
10750 - Music	1,760,212.69	1,881,164.62	1,764,622.88
10800 - Philosophy	1,034,740.70	1,001,134.24	938,090.21
10850 - Political Science	887,678.82	853,928.86	1,004,735.05
10900 - Public Affairs & Admin	792,254.85	800,456.37	919,101.74
10950 - Sociology	1,594,450.79	1,715,654.47	1,624,096.78
10960 - Social Work	1,227,807.91	1,372,575.45	1,365,081.64
11050 - Theatre & Dance	1,156,943.70	1,054,005.22	1,006,767.20
11150 - Liberal Studies	75,939.51	82,256.3	59,626.06
12680 - Multimedia	0.00	0.00	18.00
Grand Total	27,389,333.71	28,966,342.73	30,246,822.06

11350 - College of Business & Econ

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	-36,836.57	0.00	-5,000.00
601 - Regular Salaries and Wages	9,062,443.58	9,202,596.90	9,513,027.25
602 - Work Study	0.00	0.00	0.00
603 - Benefits Group	4,529,168.77	4,867,502.47	4,927,838.59
606 - Travel	927.02	5,777.91	1,177.40
613 - Contractual Services Group	3,150.00	2,000.00	0.00
616 - Information Technology Costs	24,547.04	32,782.59	32,011.33
619 - Equipment Group	195.07	464.77	138.25
660 - Misc. Operating Expenses	-83,921.55	32,618.81	26,380.73
Grand Total	13,499,673.36	14,143,743.45	14,495,573.55

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
11350 - College of Business & Econ	1,807,361.03	2,284,432.64	1,822,160.01
11400 - Accounting & Finance	3,220,164.71	3,302,005.66	3,456,294.08
11450 - Economics	1,286,403.84	891,478.51	964,837.59
11500 - Management	5,539,869.22	5,975,814.74	6,421,156.11
11550 - Marketing	1,645,874.56	1,690,011.90	1,831,125.76
Grand Total	13,499,673.36	14,143,743.45	14,495,573.55

11700 - College of Educ & Allied Stds

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
501 - Higher Education Fees	-2,400.00	0.00	0.00
580 - Other Financial Sources	-56,216.49	-3,750.00	-17,657.69
601 - Regular Salaries and Wages	9,546,110.63	9,810,534.60	10,343,642.12
602 - Work Study	1,908.01	0.00	0.00
602 - Work Study & Experience	0.00	2,444.37	-614.51
603 - Benefits Group	4,701,046.22	4,946,289.93	4,830,097.91
606 - Travel	14,778.09	17,966.74	12,206.36
613 - Contractual Services Group	8,500.00	1,500.00	0.00
616 - Information Technology Costs	13,463.05	9,035.52	5,509.79
617 - Services from Other Funds/ Agencies Group	0.00	0.00	1,000.00
619 - Equipment Group	3,861.56	3,107.89	3,458.00
660 - Misc. Operating Expenses	71,648.50	108,961.15	88,089.60
690 - Expenditure Adjustments	0.00	0.00	-1,843.49
Grand Total	14,302,699.57	14,896,090.20	15,263,888.09

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
11700 - College of Educ & Allied Stds	1,467,250.12	1,558,067.44	1,497,674.74
11750 - Educational Leadership	1,471,186.48	1,695,152.68	1,854,183.10
11800 - Educational Psychology	2,270,410.49	2,561,918.31	2,669,114.58
11850 - Kinesiology	3,660,411.82	3,867,795.98	3,811,147.31
11900 - Hosp, Rec & Tourism	2,436,154.21	2,272,073.53	2,415,099.91
11950 - Teacher Education	2,997,286.45	2,941,082.26	3,016,668.45
Grand Total	14,302,699.57	14,896,090.20	15,263,888.09

12100 - College of Science

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
501 - Higher Education Fees	110.00	0.00	0.00
506 - Transfers In From Other Funds/ Appropriations	-20,000.00	0.00	0.00
580 - Other Financial Sources	-83,480.44	-8,550.00	-59,665.00
601 - Regular Salaries and Wages	18,540,586.52	19,300,550.85	19,914,258.86
602 - Work Study	44,850.17	0.00	0.00
602 - Work Study & Experience	0.00	30,276.85	-2,760.83
603 - Benefits Group	9,397,827.20	10,184,242.40	10,735,788.88
606 - Travel	7,515.95	39,772.00	21,546.96
609 - Financial Aid	47,226.00	69,725.00	56,500.00
613 - Contractual Services Group	38,793.48	14,392.85	31,846.26
616 - Information Technology Costs	43,191.64	18,691.84	87,550.65
617 - Services from Other Funds/ Agencies Group	11,000.00	5,500.00	0.00
619 - Equipment Group	91,079.63	63,507.74	25,298.43
660 - Misc. Operating Expenses	326,859.64	348,568.50	252,211.05
690 - Expenditure Adjustments	0.00	-32.31	-3,403.30
Grand Total	28,445,559.79	30,066,645.72	31,059,171.96

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
12100 - College of Science	1,516,276.87	2,276,939.35	3,643,613.72
12105 - STEM Lab	438,603.64	428,867.80	153,883.79
12150 - Biological Sciences	3,452,743.55	3,487,918.94	3,489,921.74
12200 - Chemistry & Biochemistry	2,330,135.85	2,406,498.04	2,455,276.20
12220 - Engineering	2,039,514.29	2,200,683.80	2,463,324.45
12250 - Earth & Environmental Sciences	1,378,856.64	1,324,079.75	1,075,787.26
12300 - Public Health	2,604,171.79	2,556,665.47	2,381,762.13
12350 - Math & Computer Science	0.00	0.00	0.00
12351 - Math	2,080,683.23	1,953,914.06	1,912,389.90
12352 - Computer Science	2,985,088.77	3,170,736.85	3,323,577.63
12400 - Nursing	3,317,059.64	3,747,589.63	3,924,180.73
12450 - Physics	1,345,219.52	1,413,178.17	1,238,249.36
12500 - Psychology	3,191,359.81	3,252,840.83	3,222,462.26
12550 - Statistics & Biostatistics	1,765,846.19	1,846,733.03	1,774,742.79
Grand Total	28,445,559.79	30,066,645.72	31,059,171.96

12650 - Academic Programs and Services

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	-986.39	0.00	-800.00
601 - Regular Salaries and Wages	3,570,678.61	4,092,063.62	3,233,301.87
602 - Work Study	3,653.35	0.00	0.00
602 - Work Study & Experience	0.00	1,850.80	-172.44
603 - Benefits Group	1,876,384.80	2,263,935.07	1,797,772.34
606 - Travel	1,548.63	4,392.79	5,402.18
609 - Financial Aid	0.00	78,132.86	0.00
613 - Contractual Services Group	0.00	0.00	14,202.16
616 - Information Technology Costs	74,123.47	141,440.63	108,728.28
617 - Services from Other Funds/ Agencies Group	2,000.00	6,047.03	2,000.00
660 - Misc. Operating Expenses	75,028.57	53,251.39	38,701.68
690 - Expenditure Adjustments	0.00	0.00	-517.31
Grand Total	5,602,431.04	6,641,114.19	5,198,618.76

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
12650 - Academic Programs and Services	2,900,854.53	3,850,436.54	3,034,459.47
12670 - General Education	780,404.34	715,243.49	696,551.89
12671 - Peer Academic Coaching Program	104,758.05	173,004.74	17,596.36
13360 - Testing	74,912.04	85,376.60	85,800.97
14900 - Acad Advising & Career Educ	1,741,502.08	1,817,052.82	1,364,210.07
Grand Total	5,602,431.04	6,641,114.19	5,198,618.76

12700 - Academic Resources & Planning

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	-5,000.00	0.00	0.00
601 - Regular Salaries and Wages	1,212,181.14	1,351,196.98	1,393,170.41
603 - Benefits Group	593,428.07	677,960.13	763,195.58
606 - Travel	2,300.09	7,951.24	6,618.67
613 - Contractual Services Group	0.00	22,250.00	23,250.00
616 - Information Technology Costs	28,608.37	1,951.81	2,658.63
619 - Equipment Group	1,652.35	0.00	0.00
660 - Misc. Operating Expenses	9,283.54	6,430.31	12,286.38
Grand Total	1,842,453.56	2,067,740.47	2,201,179.67

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
12700 - Academic Resources & Planning	897,525.03	1,140,712.67	1,303,693.01
13350 - Inst. Effectiveness & Research	944,928.53	927,027.80	897,486.66
Grand Total	1,842,453.56	2,067,740.47	2,201,179.67

12990 - Institute for STEM Education

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	126,600.00	139,244.76	142,236.00
603 - Benefits Group	58,371.17	66,299.14	69,612.25
616 - Information Technology Costs	0.00	0.00	0.00
619 - Equipment Group	0.00	0.00	0.00
660 - Misc. Operating Expenses	89.66	85.20	0.00
Grand Total	185,060.83	205,629.10	211,848.25

13200 - Research & Sponsored Programs

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	450,479.30	563,932.23	359,132.70
602 - Work Study	161.50	0.00	0.00
602 - Work Study & Experience	0.00	0.00	0.00
603 - Benefits Group	236,893.52	265,789.56	166,422.08
606 - Travel	1,859.80	8,448.68	46,534.04
609 - Financial Aid	188,300.00	249,996.29	0.00
616 - Information Technology Costs	1,111.70	2,386.91	4,397.59
619 - Equipment Group	0.00	29.44	2,221.85
660 - Misc. Operating Expenses	63,431.94	118,651.68	30,947.13
Grand Total	942,237.76	1,209,234.79	609,655.39

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
13200 - Research & Sponsored Programs	660,354.97	836,509.29	430,086.22
13205 - Student Research Center	281,597.44	372,725.50	179,552.97
13210 - Faculty Support Grants	285.35	0.00	16.20
Grand Total	942,237.76	1,209,234.79	609,655.39

13500 - Library

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	-11,250.20	0.00	0.00
601 - Regular Salaries and Wages	2,946,655.17	3,404,757.19	3,375,348.61
602 - Work Study	20,774.21	0.00	0.00
602 - Work Study & Experience	0.00	21,287.46	-372.77
603 - Benefits Group	1,370,329.60	1,641,045.67	1,752,501.78
606 - Travel	650.69	4,380.67	6,067.82
608 - Library Acquisitions	101,119.02	113.09	24,195.20
613 - Contractual Services Group	4,500.00	4,500.00	3,500.00
616 - Information Technology Costs	0.00	2,817.86	2,009.39
617 - Services from Other Funds/ Agencies Group	6,923.20	0.00	0.00
619 - Equipment Group	-31,967.16	-36,731.21	-16,972.67
660 - Misc. Operating Expenses	58,060.83	83,060.52	55,560.68
Grand Total	4,465,795.36	5,125,231.25	5,201,838.04

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
13500 - Library	3,833,917.94	4,344,744.84	4,250,058.63
14500 - Stu Ctr for Acad Achievement	631,877.42	780,486.41	951,779.41
Grand Total	4,465,795.36	5,125,231.25	5,201,838.04

13600 - University Extension

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	0.00	-4,085.88	0.00
601 - Regular Salaries and Wages	1,219,518.03	1,185,262.38	1,034,179.08
602 - Work Study	101.25	0.00	0.00
602 - Work Study & Experience	0.00	964.98	0.00
603 - Benefits Group	719,561.04	718,375.18	563,350.33
604 - Communications	717.75	752.93	535.60
606 - Travel	10,193.35	36,820.64	3,593.53
613 - Contractual Services Group	16,899.96	16,899.96	7,041.65
616 - Information Technology Costs	0.00	2,405.48	0.00
619 - Equipment Group	441.89	1,975.24	0.00
660 - Misc. Operating Expenses	213,816.05	367,092.66	297,238.97
Grand Total	2,181,249.32	2,326,463.57	1,905,939.16

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
12600 - Concord Campus	516,930.21	502,770.32	353,531.91
13600 - University Extension	1,238.54	0.00	4.35
13610 - International Education	1,258.63	0.00	0.00
13611 - American Language Program (ALP)	712.92	71.43	0.00
13613 - Center for Intl Educ (CIE)	1,661,109.02	1,819,005.58	1,556,910.65
13630 - Osher Life Long Learning (OLLI)	0.00	22.49	0.00
13640 - Special Session	0.00	4,593.75	-4,507.75
Grand Total	2,181,249.32	2,326,463.57	1,905,939.16

14656 - Project Rebound

Summary of Actuals Over Three Fiscal Years by Account Category

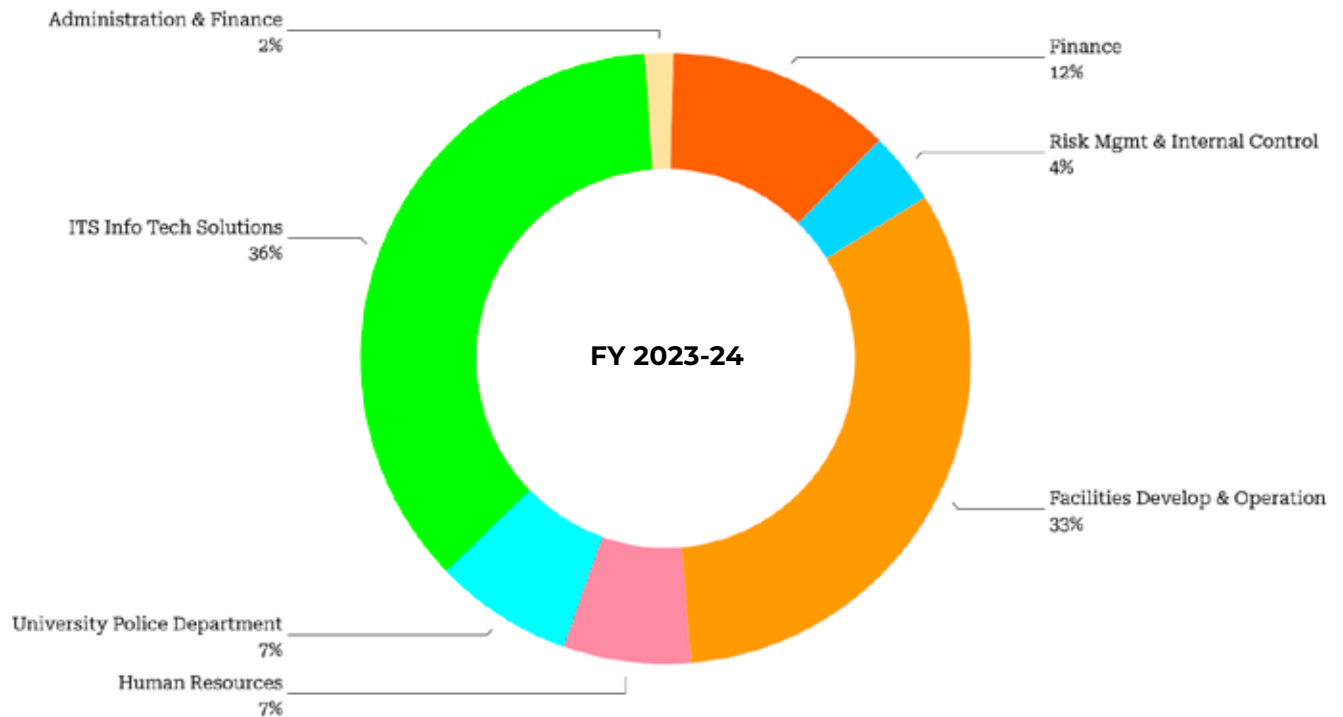
Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	0.00	0.00	239,788.12
602 - Work Study & Experience	0.00	0.00	0.00
603 - Benefits Group	0.00	0.00	99,931.03
609 - Financial Aid	0.00	0.00	32,270.00
660 - Misc. Operating Expenses	0.00	0.00	18,079.51
Grand Total	0.00	0.00	390,068.66

OPERATING FUND – DIVISION OF ADMINISTRATION AND FINANCE

Division: 10030 - Administration & Finance

Summary of Actuals Over Three Fiscal Years by Dept Level 3

	FY 2021-22	FY 2022-23	FY 2023-24
10030 - Administration & Finance	652,045.23	757,481.59	742,980.80
10031 - Admin and Finance Unallocated	0.00	0.00	0.00
13700 - Finance	5,426,600.60	6,201,511.99	5,816,866.94
13880 - Risk Mgmt & Internal Control	1,014,852.10	1,633,200.38	1,863,825.48
13900 - Facilities Develop & Operation	13,282,201.77	15,184,326.50	15,849,954.23
14350 - Human Resources	2,716,405.89	3,156,213.67	3,295,365.21
15050 - University Police Department	3,266,771.28	3,846,943.25	3,573,421.06
15400 - ITS Info Tech Solutions	16,819,481.67	18,255,469.22	17,620,311.92
Grand Total	43,178,358.54	49,035,146.60	48,762,725.64



10030 - Administration & Finance

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	451,494.86	463,655.91	439,308.00
603 - Benefits Group	152,046.08	208,896.81	184,960.17
606 - Travel	5,734.87	4,083.01	4,571.27
613 - Contractual Services Group	0.00	0.00	0.00
616 - Information Technology Costs	0.00	650.00	47,324.30
660 - Misc. Operating Expenses	42,769.42	80,195.86	66,817.06
Grand Total	652,045.23	757,481.59	742,980.80

10031 - Admin and Finance Unallocated

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	0.00	0.00	0.00
660 - Misc. Operating Expenses	0.00	0.00	0.00
Grand Total	0.00	0.00	0.00

13700 - Finance

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
506 - Transfers In From Other Funds/ Appropriations	-43,368.28	-53,332.78	-97,239.73
580 - Other Financial Sources	0.00	-100,000.00	-100,000.00
601 - Regular Salaries and Wages	3,122,218.20	3,645,141.12	3,522,165.59
602 - Work Study	1,917.00	0.00	0.00
602 - Work Study & Experience	0.00	1,559.25	0.00
603 - Benefits Group	1,852,757.53	2,130,181.12	2,158,390.36
605 - Utilities Group	0.00	0.00	0.00
606 - Travel	17,226.75	37,405.24	15,965.48
613 - Contractual Services Group	125,334.23	111,087.81	111,147.46
616 - Information Technology Costs	162,803.69	178,396.86	116,492.80
617 - Services from Other Funds/ Agencies Group	1,500.00	7,228.01	11,678.97
619 - Equipment Group	3,857.23	8,231.33	2,496.82
660 - Misc. Operating Expenses	182,354.25	235,614.03	75,790.24
680 - Operating Transfers Out	0.00	0.00	0.00
690 - Expenditure Adjustments	0.00	0.00	-21.05
Grand Total	5,426,600.60	6,201,511.99	5,816,866.94

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
13650 - Budget	673,329.20	749,094.05	762,057.68
13700 - Finance	252,428.64	219,128.75	241,235.29
13710 - Finance Support Unit	435,572.34	475,088.21	480,312.81
13752 - Cashiers and Student Finance	1,234,511.20	1,505,091.15	1,379,208.90
13753 - General Accounting	920,910.14	979,525.84	848,636.97
13754 - Sponsored Progs Fiscal Svcs	108,985.09	183,314.71	251,574.63
13755 - Donor Funds Fiscal Svcs	197,953.14	229,506.43	265,626.86
13760 - Bay Card	107,376.43	201,977.96	137,333.76
13850 - Procurement Services	948,820.20	933,286.48	734,044.60
13852 - Accounts Payable	546,714.22	725,498.41	716,835.44
Grand Total	5,426,600.60	6,201,511.99	5,816,866.94

13880 - Risk Mgmt & Internal Control

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	615,300.90	908,822.52	1,079,188.81
602 - Work Study & Experience	0.00	0.00	0.00
603 - Benefits Group	310,455.02	506,611.00	626,120.75
605 - Utilities Group	0.00	0.00	0.00
606 - Travel	0.00	4,918.88	6,155.27
613 - Contractual Services Group	17,306.46	25,092.34	24,393.10
616 - Information Technology Costs	1,298.00	1,398.00	8,539.39
617 - Services from Other Funds/ Agencies Group	2,160.00	6,780.00	0.00
619 - Equipment Group	0.00	3,514.66	864.00
660 - Misc. Operating Expenses	68,331.72	176,062.98	118,564.16
680 - Operating Transfers Out	0.00	0.00	0.00
Grand Total	1,014,852.10	1,633,200.38	1,863,825.48

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
13860 - Shipping & Receiving	294,051.60	511,006.07	761,849.19
13880 - Risk Mgmt & Internal Control	435,388.53	630,775.85	592,409.93
13890 - Compliance & Internal Control	53,423.73	66,072.58	92,719.09
14000 - Environmental Health & Safety	231,988.24	425,345.88	416,847.27
Grand Total	1,014,852.10	1,633,200.38	1,863,825.48

13900 - Facilities Develop & Operation

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	6,921,361.06	8,087,617.38	7,938,950.82
602 - Work Study	531.60	0.00	0.00
603 - Benefits Group	4,521,509.28	4,863,842.23	5,109,239.62
606 - Travel	2,096.04	12,646.06	16,029.15
613 - Contractual Services Group	759,774.04	805,882.05	1,028,489.54
616 - Information Technology Costs	2,101.00	14,283.26	3,466.84
617 - Services from Other Funds/Agencies Group	1,560.00	18,752.00	76,800.86
619 - Equipment Group	0.00	0.00	58,033.62
660 - Misc. Operating Expenses	1,073,268.75	1,379,654.46	1,620,598.14
680 - Operating Transfers Out	0.00	1,649.06	-1,649.06
690 - Expenditure Adjustments	0.00	0.00	-5.30
Grand Total	13,282,201.77	15,184,326.50	15,849,954.23

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
13900 - Facilities Develop & Operation	372,809.43	394,182.04	344,179.06
13940 - FDO - Facilities Management	491,997.70	491,898.47	581,500.26
13950 - FDO - Planning Design & Constr	1,071,902.52	1,033,255.97	928,049.01
14050 - FDO - Business Operations	760,269.46	924,152.38	677,129.82
14160 - FDO - Sustain,Energy&Utilities	119,929.53	263,762.84	486,386.00
14200 - FDO - Maintenance	4,552,155.27	5,420,643.13	5,926,960.27
14220 - FDO - Grounds & Custodial Svc	42.24	0.00	0.00
14250 - FDO - Grounds	1,848,863.74	1,877,949.76	2,272,264.78
14300 - FDO - Custodial	4,064,231.88	4,778,481.91	4,633,485.03
Grand Total	13,282,201.77	15,184,326.50	15,849,954.23

14350 - Human Resources

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	1,596,240.71	1,815,818.05	1,944,766.50
602 - Work Study	773.50	0.00	0.00
602 - Work Study & Experience	0.00	1,235.60	0.00
603 - Benefits Group	952,391.60	1,100,228.86	1,185,615.02
606 - Travel	0.00	6,961.62	1,277.91
613 - Contractual Services Group	1,838.38	6,046.14	2,017.43
616 - Information Technology Costs	20,457.73	11,020.35	9,016.25
617 - Services from Other Funds/Agencies Group	30,246.56	45,935.04	34,448.96
619 - Equipment Group	842.00	0.00	0.00
660 - Misc. Operating Expenses	113,615.41	168,968.01	118,223.14
Grand Total	2,716,405.89	3,156,213.67	3,295,365.21

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
13800 - Payroll	756,359.80	864,852.56	881,655.39
14350 - Human Resources	1,960,046.09	2,291,361.11	2,413,709.82
Grand Total	2,716,405.89	3,156,213.67	3,295,365.21

15050 - University Police Department

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	-6,586.87	-30,696.05	-19,253.47
601 - Regular Salaries and Wages	1,945,642.62	2,202,877.51	2,035,185.40
602 - Work Study	2,430.34	0.00	0.00
602 - Work Study & Experience	0.00	1,509.54	0.00
603 - Benefits Group	951,652.37	1,295,771.99	1,236,752.82
604 - Communications	3,420.30	3,548.19	3,537.92
606 - Travel	2,218.60	2,758.05	11,234.12
613 - Contractual Services Group	469.21	0.00	0.00
616 - Information Technology Costs	41,855.42	29,099.55	30,785.43
617 - Services from Other Funds/Agencies Group	17,819.65	0.00	0.00
619 - Equipment Group	172,362.77	62,206.16	50,954.88
660 - Misc. Operating Expenses	135,617.96	280,018.31	224,223.96
690 - Expenditure Adjustments	-131.09	-150.00	0.00
Grand Total	3,266,771.28	3,846,943.25	3,573,421.06

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
15050 - University Police Department	3,260,269.41	3,841,914.93	3,563,856.34
15100 - Parking and Alt Transp Service	6,501.87	5,028.32	9,564.72
Grand Total	3,266,771.28	3,846,943.25	3,573,421.06

15400 - ITS Info Tech Solutions

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
506 - Transfers In From Other Funds/ Appropriations	-231,942.06	-305,730.26	-411,852.08
580 - Other Financial Sources	-4,509.68	-13,078.96	-900.00
601 - Regular Salaries and Wages	7,803,300.93	8,374,553.47	8,264,857.66
602 - Work Study	16,773.28	0.00	0.00
602 - Work Study & Experience	0.00	8,311.02	0.00
603 - Benefits Group	4,102,369.32	4,454,908.51	4,406,698.28
604 - Communications	42,266.50	44,950.25	58,222.52
605 - Utilities Group	0.00	0.00	0.00
606 - Travel	2,141.34	26,016.80	25,691.43
613 - Contractual Services Group	368,428.69	292,937.47	383,212.44
616 - Information Technology Costs	3,650,344.55	4,529,411.78	3,995,508.97
617 - Services from Other Funds/Agencies Group	48,000.00	55,126.01	60,431.75
619 - Equipment Group	477,869.59	361,278.21	336,708.22
660 - Misc. Operating Expenses	544,725.59	431,501.34	503,375.38
690 - Expenditure Adjustments	-286.38	-4,716.42	-1,642.65
Grand Total	16,819,481.67	18,255,469.22	17,620,311.92

Summary of Actuals Over Three Fiscal Years by Department

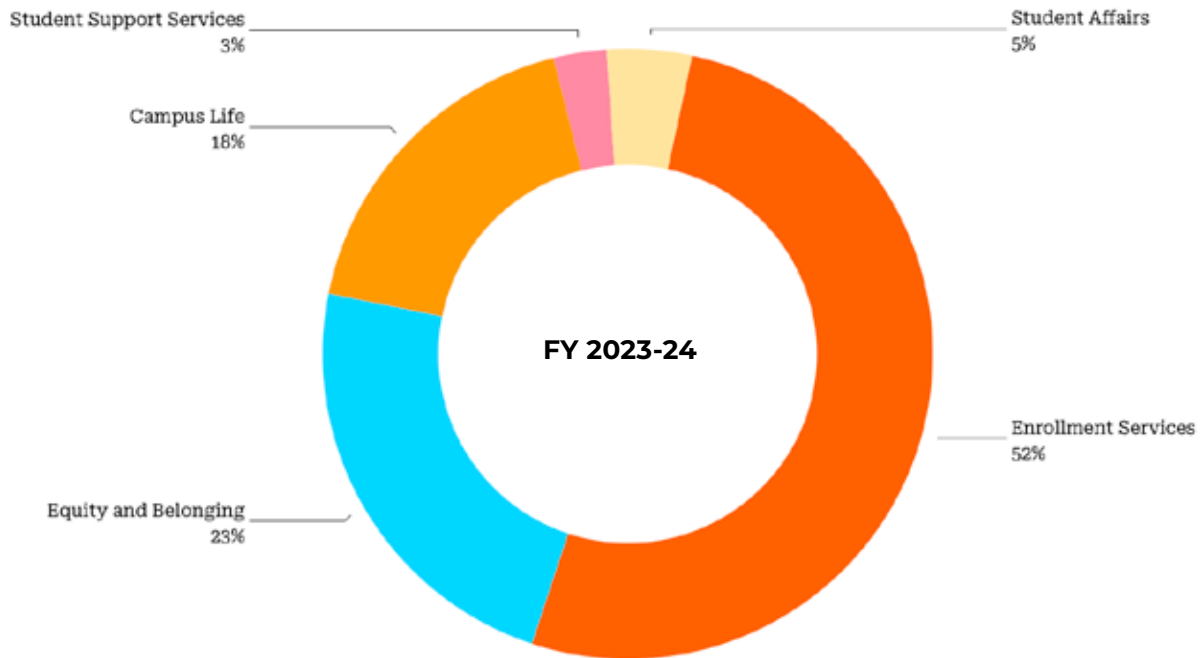
Department	FY 2021-22	FY 2022-23	FY 2023-24
12630 - Online Campus	1,457,376.57	2,134,453.56	1,802,496.30
13870 - Duplicating Services	341,248.86	108,967.90	-58,830.04
15400 - ITS Info Tech Solutions	263,327.23	289,082.75	313,423.07
15540 - ITS Enterprise Info Svcs	671,228.10	1,215,132.90	1,336,487.83
15550 - ITS Technology Development	6,658,565.73	6,570,715.53	6,666,109.84
15560 - ITS WEB/Communication	83.28	131.73	31.11
15570 - ITS Innovations Engineering	1,641,316.85	2,640,283.05	2,601,553.89
15610 - ITS Operations & Innovation	2,034,471.78	2,529,822.54	2,287,541.01
15620 - ITS Security & Infrastructure	2,443,141.53	2,725,943.22	2,670,446.15
15650 - ITS Conference/Class Tech Svcs	1,308,721.74	40,936.04	1,035.05
15700 - ITS Online/Hybrid Support Ctr	0.00	0.00	17.71
20008 - ITS Service Desk	0.00	0.00	0.00
20012 - ITS Project Management	0.00	0.00	0.00
20014 - ITS Web & Application Services	0.00	0.00	0.00
20016 - ITS Procurement Asset Mgmt	0.00	0.00	0.00
Grand Total	16,819,481.67	18,255,469.22	17,620,311.92

OPERATING FUND – DIVISION OF STUDENT AFFAIRS

Division: 10040 - Student Affairs

Summary of Actuals Over Three Fiscal Years by Dept Level 3

	FY 2021-22	FY 2022-23	FY 2023-24
10040 - Student Affairs	796,565.32	1,205,329.03	875,300.33
12840 - Enrollment Services	9,057,956.32	10,599,867.72	10,051,738.37
14660 - Equity and Belonging	3,609,403.05	4,800,592.02	4,491,926.69
14940 - Campus Life	3,246,715.25	3,162,780.21	3,483,452.28
14980 - Student Support Services	4,118,201.48	5,180,550.14	544,798.60
Grand Total	20,828,841.42	24,949,119.12	19,447,216.27



10040 - Student Affairs

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	477,097.60	548,720.67	543,470.51
603 - Benefits Group	203,758.01	253,625.68	261,321.18
606 - Travel	0.00	5,841.23	6,330.44
613 - Contractual Services Group	24,300.00	12,510.00	0.00
616 - Information Technology Costs	45,254.35	47,051.50	51,069.49
619 - Equipment Group	441.89	0.00	0.00
660 - Misc. Operating Expenses	45,713.47	337,579.95	13,108.71
Grand Total	796,565.32	1,205,329.03	875,300.33

12840 - Enrollment Services

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	0.00	-87,606.00	-30,000.00
601 - Regular Salaries and Wages	5,263,439.84	5,977,677.80	5,771,698.50
602 - Work Study	16,727.61	0.00	0.00
602 - Work Study & Experience	0.00	14,900.46	-287.85
603 - Benefits Group	3,179,215.74	3,521,222.60	3,544,573.50
606 - Travel	15,830.60	60,879.51	44,177.47
613 - Contractual Services Group	280,300.20	629,840.78	429,059.72
616 - Information Technology Costs	2,164.00	4,050.32	225.00
617 - Services from Other Funds/Agencies Group	0.00	0.00	1,456.00
619 - Equipment Group	3,528.05	3,777.26	3,867.96
660 - Misc. Operating Expenses	296,750.28	475,124.99	287,831.60
690 - Expenditure Adjustments	0.00	0.00	-863.53
Grand Total	9,057,956.32	10,599,867.72	10,051,738.37

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
12840 - Enrollment Services	473,375.77	385,083.40	398,180.11
12850 - Admissions	2,451,672.13	2,717,355.12	2,674,993.08
12860 - Student Outreach	1,195,846.32	1,904,575.78	1,726,629.98
12870 - Enrollment Information Center	319,718.26	354,836.34	251,447.08
12880 - Student Comm & Telecounseling	71,451.40	2,506.75	0.00
12910 - Student Systems	1,499,893.26	1,801,671.02	1,658,828.62
12920 - Imaging	3.12	0.32	0.16
12950 - Registrar	1,535,662.27	1,828,095.12	1,803,645.13
13010 - Financial Aid	1,510,333.79	1,605,743.87	1,538,014.21
Grand Total	9,057,956.32	10,599,867.72	10,051,738.37

14660 - Equity and Belonging

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	2,099,850.57	2,664,528.51	2,526,213.87
602 - Work Study	22,563.52	0.00	0.00
602 - Work Study & Experience	0.00	12,844.52	0.00
603 - Benefits Group	1,059,146.60	1,269,062.73	1,309,853.52
606 - Travel	17,972.16	36,642.94	23,801.34
609 - Financial Aid	0.00	91,536.00	130,025.00
613 - Contractual Services Group	11,719.26	43,226.61	16,145.91
616 - Information Technology Costs	5,460.15	56,300.05	23,689.38
617 - Services from Other Funds/Agencies Group	0.00	115,050.44	73,128.00
619 - Equipment Group	26,272.31	655.65	54,637.67
660 - Misc. Operating Expenses	366,418.48	510,744.57	334,432.00
680 - Operating Transfers Out	0.00	0.00	0.00
Grand Total	3,609,403.05	4,800,592.02	4,491,926.69

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
14450 - Educational Opportunity Prog	726,025.21	1,095,108.94	1,074,338.08
14650 - Student Equity and Success	460,783.30	431,574.59	461,501.19
14652 - Gaining Access N Acad Success	264,860.28	302,813.53	166,472.17
14653 - Sankofa	252,596.19	217,207.05	113,176.79
14654 - AAPI	232,721.84	235,684.23	111,319.99
14655 - Renaissance Scholars Program	0.00	178,045.32	552,711.37
14660 - Equity and Belonging	0.00	177,427.93	107,722.80
14661 - Transfer Student Programs	46,235.73	17,068.29	13,583.32
14800 - Stdnt Conduct, Rights & Resp	150,763.23	164,868.72	165,924.97
14850 - Stu Life & Leadership	1,095,949.64	1,262,422.71	1,063,860.75
14851 - Diversity Center	210,336.41	174,923.08	10,462.97
14990 - Student Success Centers	169,131.22	543,447.63	650,852.29
80011 - ASI Administration	0.00	0.00	0.00
80015 - ASI Government	0.00	0.00	0.00
Grand Total	3,609,403.05	4,800,592.02	4,491,926.69

14940 - Campus Life

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	1,702,876.53	1,854,157.88	1,823,392.45
602 - Work Study	8,485.08	0.00	0.00
602 - Work Study & Experience	0.00	3,933.29	172.83
603 - Benefits Group	728,960.75	789,641.08	787,978.31
606 - Travel	1,237.23	9,134.47	8,021.37
613 - Contractual Services Group	509,599.24	270,909.13	609,008.88
616 - Information Technology Costs	14,584.58	6,044.07	24,764.95
619 - Equipment Group	21,949.06	65,727.00	9,615.17
660 - Misc. Operating Expenses	259,022.78	163,233.29	219,991.90
690 - Expenditure Adjustments	0.00	0.00	506.42
Grand Total	3,246,715.25	3,162,780.21	3,483,452.28

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
13670 - Facilities Reservations	110,394.02	128,710.71	139,010.47
14651 - Veteran Student Services	223,659.80	168,330.50	143,900.66
14750 - Accessibility Services	1,690,035.05	1,748,218.49	2,065,522.66
14751 - College Link Program	295,512.82	275,158.24	362,911.55
14940 - Campus Life	422,993.34	343,648.39	273,384.21
14950 - Housing and Residential Life	2,095.02	0.00	360.96
14960 - University Union Operations	32.96	0.00	0.00
15001 - Advocacy Services	501,992.24	498,713.88	498,361.77
Grand Total	3,246,715.25	3,162,780.21	3,483,452.28

14980 - Student Support Services

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
580 - Other Financial Sources	0.00	-1,128.66	0.00
601 - Regular Salaries and Wages	1,919,776.30	2,699,794.03	314,707.96
602 - Work Study	4,628.82	0.00	0.00
602 - Work Study & Experience	0.00	3,090.81	0.00
603 - Benefits Group	1,037,741.39	1,582,213.90	206,865.06
604 - Communications	22.83	0.00	0.00
606 - Travel	1,459.38	3,691.95	0.00
609 - Financial Aid	74,445.00	0.00	0.00
613 - Contractual Services Group	165,642.48	108,717.66	0.00
616 - Information Technology Costs	11,830.65	1,687.45	0.00
617 - Services from Other Funds/Agencies Group	779,498.48	744,553.76	0.00
619 - Equipment Group	9,372.89	240.00	0.00
660 - Misc. Operating Expenses	113,783.26	37,689.24	23,225.58
Grand Total	4,118,201.48	5,180,550.14	544,798.60

Summary of Actuals Over Three Fiscal Years by Department

Department	FY 2021-22	FY 2022-23	FY 2023-24
14550 - Counseling Services	1,142,645.33	1,270,532.76	0.00*
14980 - Student Support Services	65,995.47	212,085.34	544,798.60
15000 - Student Health Services	2,674,644.78	3,154,663.71	0.00*
15010 - Health and Wellness Svcs	234,915.90	543,268.33	0.00*
Grand Total	4,118,201.48	5,180,550.14	544,798.60

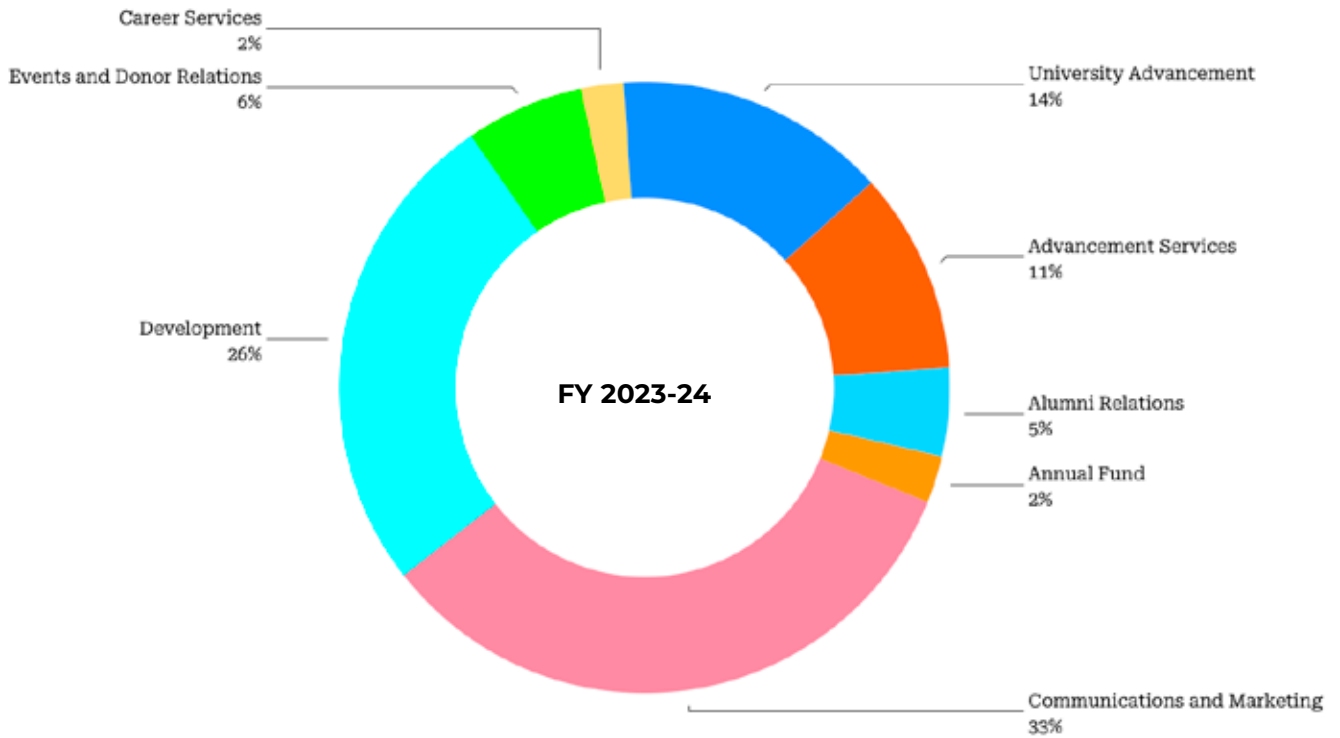
*The funding source changed to EB020 effective FY 2023-24.

OPERATING FUND – DIVISION OF UNIVERSITY ADVANCEMENT

Division: 10050 - University Advancement

Summary of Actuals Over Three Fiscal Years by Dept Level 3

	FY 2021-22	FY 2022-23	FY 2023-24
10050 - University Advancement	469,565.61	706,954.12	781,805.37
16000 - Advancement Services	351,370.14	592,948.13	577,491.01
16050 - Alumni Relations	193,963.65	273,461.28	252,677.40
16100 - Annual Fund	302,226.92	190,862.06	135,090.26
16150 - Communications and Marketing	1,322,887.06	1,535,899.57	1,807,574.69
16200 - Development	1,205,309.84	1,181,846.96	1,404,824.05
16250 - Events and Donor Relations	667,672.35	591,553.69	338,820.74
16400 - Career Services	0.00	0.00	122,312.60
Grand Total	4,512,995.57	5,073,525.81	5,420,596.12



10050 - University Advancement

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	336,562.81	385,944.76	506,740.09
603 - Benefits Group	111,884.45	161,571.47	229,917.71
606 - Travel	2,178.65	6,215.26	4,154.14
613 - Contractual Services Group	5,888.00	104,281.00	17,730.70
616 - Information Technology Costs	0.00	0.00	550.00
619 - Equipment Group	0.00	6,041.55	0.00
660 - Misc. Operating Expenses	13,051.70	42,900.08	22,712.73
Grand Total	469,565.61	706,954.12	781,805.37

16000 - Advancement Services

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	147,903.03	242,987.29	270,025.39
602 - Work Study & Experience	0.00	223.45	0.00
603 - Benefits Group	101,301.91	142,590.04	138,499.32
606 - Travel	1,073.68	1,032.14	0.00
613 - Contractual Services Group	95,615.99	200,985.74	157,798.90
616 - Information Technology Costs	0.00	1,100.00	450.00
660 - Misc. Operating Expenses	5,475.53	4,029.47	10,717.40
Grand Total	351,370.14	592,948.13	577,491.01

16050 - Alumni Relations

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	126,367.47	181,570.09	165,171.82
603 - Benefits Group	66,491.07	83,256.25	87,406.83
606 - Travel	901.23	64.20	0.00
613 - Contractual Services Group	0.00	7,750.00	0.00
660 - Misc. Operating Expenses	203.88	820.74	98.75
Grand Total	193,963.65	273,461.28	252,677.40

16100 - Annual Fund

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	127,232.40	66,827.86	80,004.00
602 - Work Study	3,180.90	0.00	0.00
602 - Work Study & Experience	0.00	-301.25	0.00
603 - Benefits Group	63,382.46	29,785.39	43,394.44
606 - Travel	0.00	0.00	783.80
613 - Contractual Services Group	10,700.00	79,863.52	0.00
660 - Misc. Operating Expenses	97,731.16	14,686.54	10,908.02
Grand Total	302,226.92	190,862.06	135,090.26

16150 - Communications and Marketing

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	678,882.75	767,715.15	718,441.78
603 - Benefits Group	407,453.86	418,138.95	365,501.88
606 - Travel	2,067.87	0.00	131.32
613 - Contractual Services Group	82,714.75	260,831.28	682,216.99
616 - Information Technology Costs	4,486.92	5,944.97	0.00
619 - Equipment Group	1,969.96	0.00	0.00
660 - Misc. Operating Expenses	145,310.95	83,269.22	41,282.72
Grand Total	1,322,887.06	1,535,899.57	1,807,574.69

16200 - Development

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	798,390.59	783,597.21	908,024.50
603 - Benefits Group	377,885.10	372,814.76	473,412.84
606 - Travel	2,822.85	1,549.05	599.69
613 - Contractual Services Group	10,066.00	3,500.00	11,690.50
616 - Information Technology Costs	0.00	650.00	0.00
619 - Equipment Group	0.00	240.00	200.00
660 - Misc. Operating Expenses	16,145.30	19,495.94	10,896.52
Grand Total	1,205,309.84	1,181,846.96	1,404,824.05

16250 - Events and Donor Relations

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	351,397.50	354,122.68	225,982.80
602 - Work Study & Experience	0.00	0.00	0.00
603 - Benefits Group	207,990.24	179,571.70	97,654.02
606 - Travel	1,551.55	2,524.35	1,019.97
613 - Contractual Services Group	59,912.90	1,799.53	0.00
616 - Information Technology Costs	0.00	240.00	0.00
619 - Equipment Group	0.00	1,959.00	380.00
660 - Misc. Operating Expenses	46,820.16	51,336.43	13,783.95
Grand Total	667,672.35	591,553.69	338,820.74

16400 - Career Services

Summary of Actuals Over Three Fiscal Years by Account Category

Account Category	FY 2021-22	FY 2022-23	FY 2023-24
601 - Regular Salaries and Wages	0.00	0.00	59,113.36
603 - Benefits Group	0.00	0.00	62,254.14
660 - Misc. Operating Expenses	0.00	0.00	945.10
Grand Total	0.00	0.00	122,312.60



APPENDIX

Glossary of Terms

ALLOCATION

A distribution of funds or an expenditure limit established for an or organizational unit or function.

APPROPRIATION

A legal authorization granted by a legislative/governing body to make expenditures and incur obligations for a specified time and purpose. The CSU system receives a General Fund appropriation annually from the State of California. Appropriations made by other legislation are generally available for three years, unless otherwise specified, and appropriations stating “without regard to fiscal year” (continuous appropriations) shall be available from year to year until expended.

AUDIT

An official examination and verification of financial statements and related documents, records and accounts. The purpose is to determine the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audit procedures may also include examination and verification of compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results.

BALANCED BUDGET

A budget in which revenues are equal to or greater than expenditures not including the use of reserves to fund one-time expenditures in a fiscal period.

BASE BUDGET

Base Budget is the amount of the University’s General Operating Fund budget that is the permanent funding base for a Division or Department. Since we budget incrementally, baseline budgets can be adjusted at the beginning of the budget year for program or funding changes, and in the middle of the budget year for items such as salary increase actions. The baseline excludes any one-time funds made available to the organizational unit or line item (i.e., prior year carry forward or fiscal year funding such as an allocation from the University Reserve).

BUDGET

A financial plan of operation for a given period consisting of an estimate of proposed expenditures and revenues.

BUDGET ACT

An annual statute (law) authorizing State departments to expend appropriated funds for the purposes stated in the Governor’s Budget and amended by the Legislature.

BUDGET BALANCE AVAILABLE (BBA)

Calculation used to identify the unused portion of the budget at the division, program center, or department level. The calculation takes the budget less expenditures less encumbrances to arrive at the balance available for a specific period of time.

CARRY FORWARD FUNDS

Non-recurring funds from the previous year that are used in the current fiscal year. These funds are not permanent or ongoing.

CASH FLOW

Incomings and outgoings of cash, representing the operating activities of an organization.

DECENTRALIZED BUDGETING

Management of allocated resources are delegated along organizational lines from the president to the provost/vice presidents, to colleges/program center managers, to departments.

DEFERRALS

State withholding of apportionment funding due to cash flow shortages.

DEFICIT

An excess of expenditures over revenues during a given period.

ENCUMBRANCE

The commitment of part or all of an appropriation by a governmental unit for goods and services not yet received. These commitments are expressed by such documents as purchase orders, contracts, and future salaries, and cease to be encumbrances when they are paid or otherwise canceled.

EXPENDITURE

Payment of cash or cash equivalent for payroll, goods or services, or a charge against available funds in settlement of an obligation.

FEE WAIVER

Programs authorized by the CSU Trustees or the State of California to excuse identified students from paying all or part of registration fees due to the University. Examples of fee waiver include: employee fee waivers, 60+ fee waivers, veterans fee waivers, etc.

FISCAL

Relating to government expenditures, revenues, and debts.

FISCAL YEAR

A one-year period that companies and governments use for financial planning and budgeting. For governmental entities in the state of California, this period begins July 1 and ends June 30.

FTES

Full-Time Equivalent Students. This is a calculation taking the total units enrolled per semester and dividing it by 15 units for undergraduate students or 12 units for graduate students.

Funded resident FTES target:

Represents FTES target enrollment reflected in the annual System Budget Office coded memos and corresponds with GF appropriation designated in campus budget allocations for enrollment. The campus has both GF and tuition and fee revenue to cover the cost of education for the funded resident FTES. Whereas, for enrollment that exceeds the funded resident target, the campus source of funding is student tuition and fee revenue exclusively.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes.

GENERAL OPERATING FUND

Primary fund for campus expenditures. This fund includes a combination of General Fund (state appropriations), systemwide mandatory student tuition and other fees, and other revenue that reimburses or supports General Operating Fund supported activities and expenditures. Expenditures include salaries, benefits, student grants, operational costs, equipment, maintenance and repair costs, enrollment funding and other campus related expenditures.

INCREMENTAL BUDGETING

Assumes a 'permanent base' will remain the same from year to year unless funds are added to or taken away from the base as part of the campus budget process. Campus wide budget allocations are made to the Division level (i.e., to the provost, vice presidents, and Central-University Expense lines (Designated Line Items, Mandatory Cost Line Items, etc.), which in turn allocate budgets to colleges/program centers, which in turn allocate budgets to departments.

INITIAL BUDGET

This is the baseline budget from the prior year plus any baseline changes that are part of the initial budget. Includes permanent changes and allocations only; does not include any one-time funds.

RESERVES

An amount set aside to provide for estimated future one-time expenditures or economic uncertainties, for working capital, or for other designated purposes.

SALARY SAVINGS

The difference between what the division or department allocates in the budget for a position and what is actually used during the fiscal year. The most common salary savings is when an employee departs during the fiscal year and the budget set aside is not fully utilized.

SPECIAL FUNDS

Any fund created by statute that must be devoted to some special use in accordance with that statute. Special fund is also used to refer to "governmental cost funds" (other than General Fund), commonly defined as those funds used to account for revenues from taxes, licenses and fees where the use of such revenues is restricted by law for particular functions or activities of government. Sometimes the term is used to refer to all other funds besides the General Fund. For CSUEB, examples of special funds include the Parking, Housing, Student Union, Student Health Center, Lottery, Continuing Education, etc

STATUE

A written law enacted by the Legislature and signed by the Governor (or a vetoed bill overridden by two-thirds vote of both houses), usually referred to by its chapter number and the year in which it is enacted. Statutes that modify a State Code are "codified" into the respective Code (e.g., GovernmentCode, Health & Safety Code).

STRUCTURAL DEFICIT

When ongoing commitments defined as baseline allocations are greater than renewable resources defined as State Appropriations plus budgeted student fees.

TUITION FEE DISCOUNTS

Tuition Fee Discounts reflect CSU foregone revenue and General Fund grant appropriations. These discounts are the one-third set aside of the total projected revenue from increases in the State University Fee rates and are required to cover the tuition cost for the neediest of students.

TUITION OR FEES

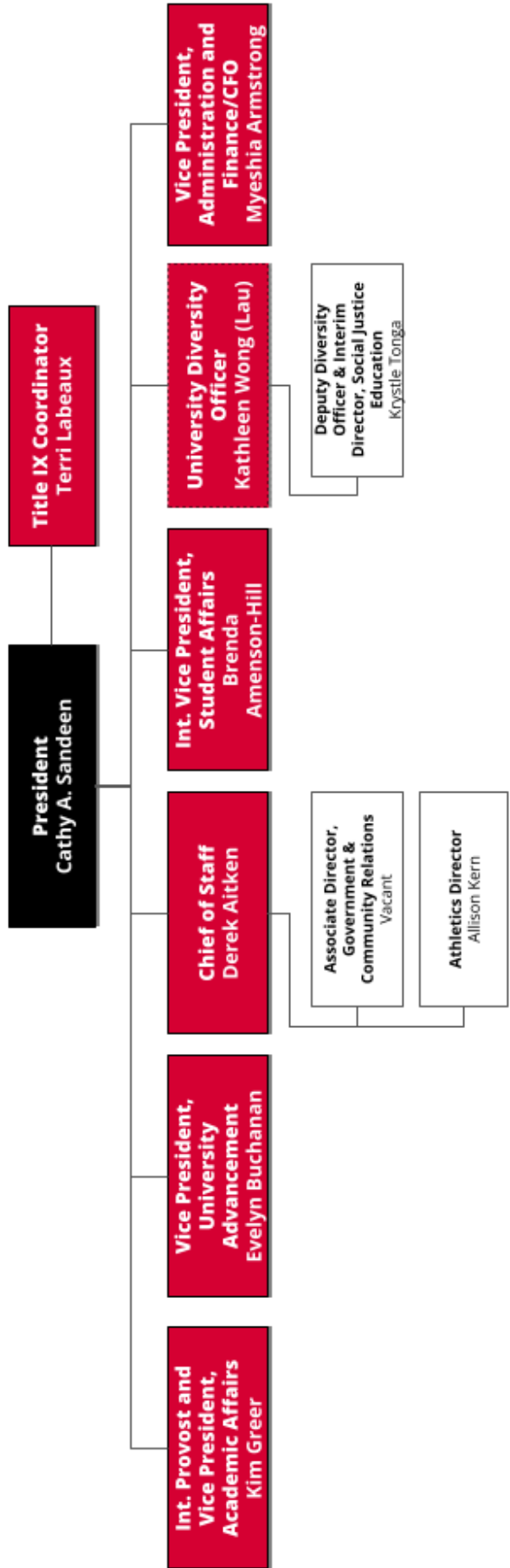
Student fees are governed by CSU Trustee Policy (Executive Order 1054). Trustees set the State Tuition Fees and the Non-Resident Tuition Fee, and delegate to the campus the authority to propose and establish other mandatory and non-mandatory student fees. Such fees include miscellaneous course fees, student body fees (ASI), and fees for student union, parking, instructionally related activities, recreation, continuing education, health services, transcripts and the like. Mandatory fees are collected at time of registration from all enrolled students who do not have a fee waiver. Non-mandatory (user) fees are collected from students who use the service provided. Revenues from the State University Fee, Non-Resident Tuition and some miscellaneous fees are included in the campus budget under "Sources of Funds". The use of other student fees are designated at the time they are established. (student body fees, parking fees, housing fees, etc)

Commonly Used Acronyms

CalPERS	California Public Employees' Retirement System
CFS	Common Financial System
CHRS	Common Human Resources System
CO	Chancellor's Office
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CPO	Cash Posting Order
EAP	Employee Assistance Program
EHS	Environmental Health & Safety
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
eSAF	Electronic System Access Form
FD&O	Facilities Development & Operations
FMLA	Family Medical Leave Act
FTES	Full-Time Equivalent Students
GAAP	Generally Accepted Accounting Principles
GL	General Ledger
HEPI	Higher Education Price Index
IFT	Interagency Financial Transaction
ITS	Information Technology Solutions
PO	Purchase Order
SEAF	Student Employment Action Form
SFS	Student Financial System
SWIFT	System Wide Interagency Financial Transaction
UPD	University Police Department
VDR	Vendor Data Record
VPAT	Voluntary Product Accessibility Template
VSIP	Voluntary Separation Incentive Program

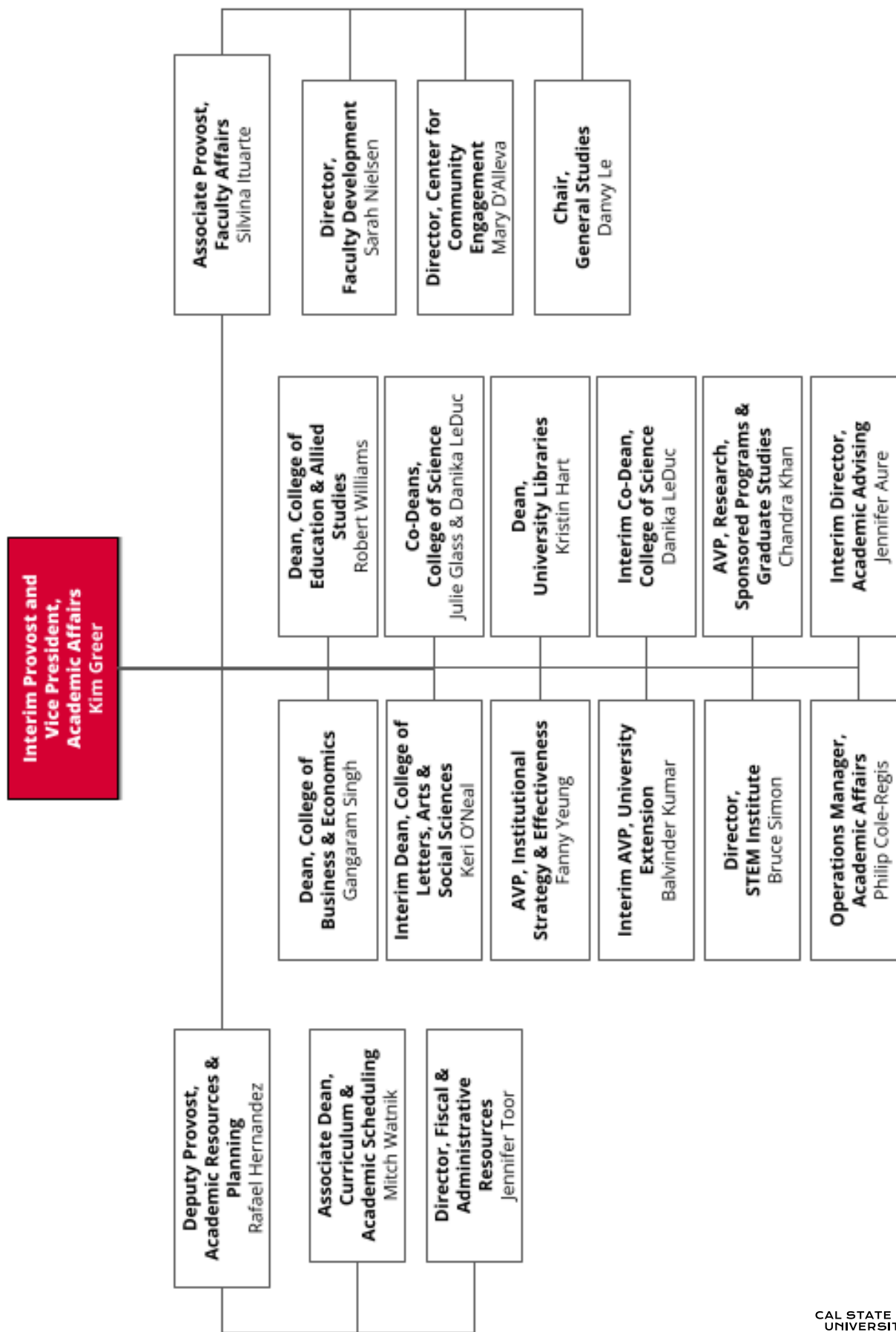
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Campus Organization Charts/President's Office



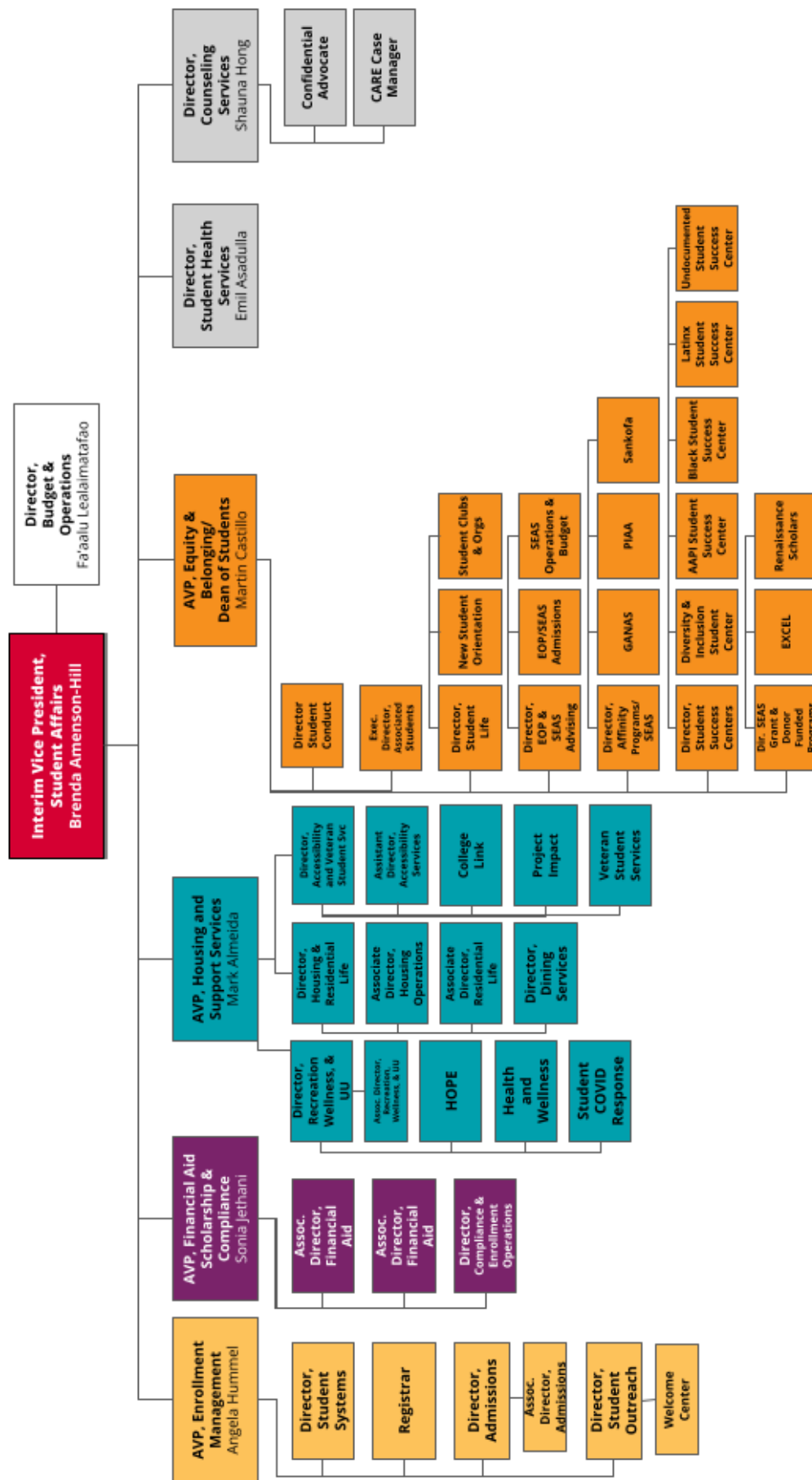
Campus Organization Charts/Academic Affairs

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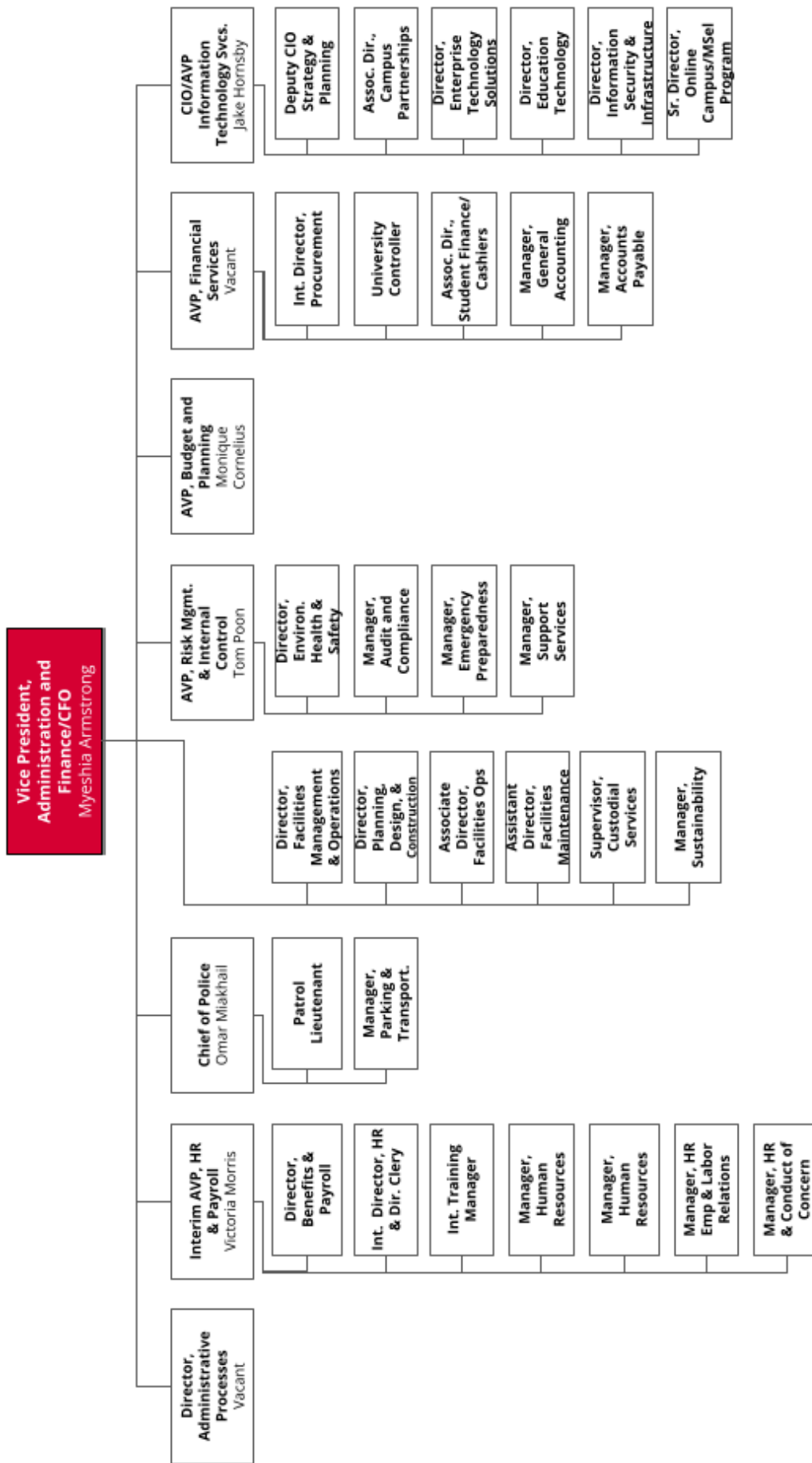
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Campus Organization Charts/Student Affairs



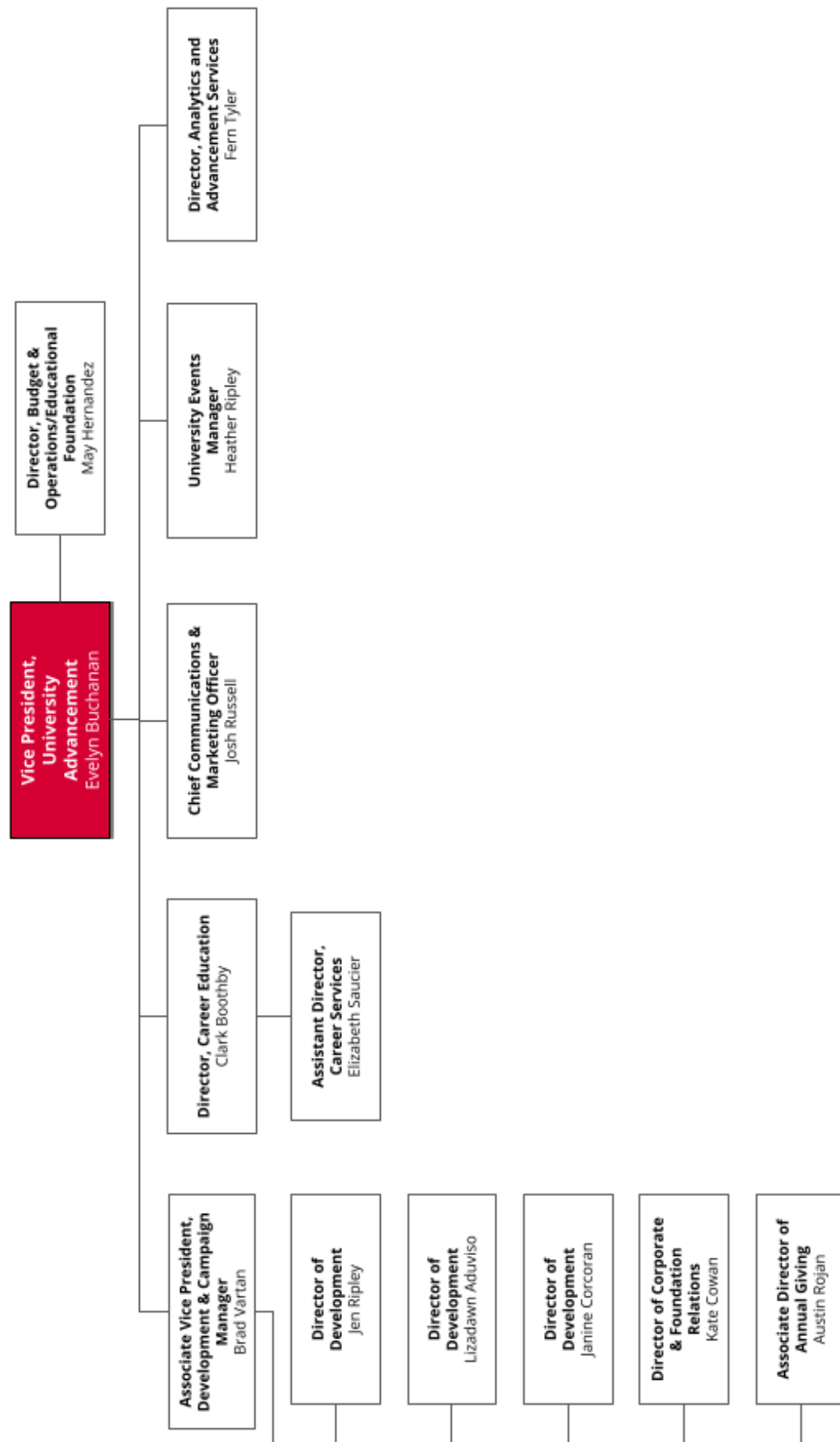
Campus Organization Charts/Administration & Finance

APPENDIX B



Campus Organization Charts/University Advancement

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THANK YOU