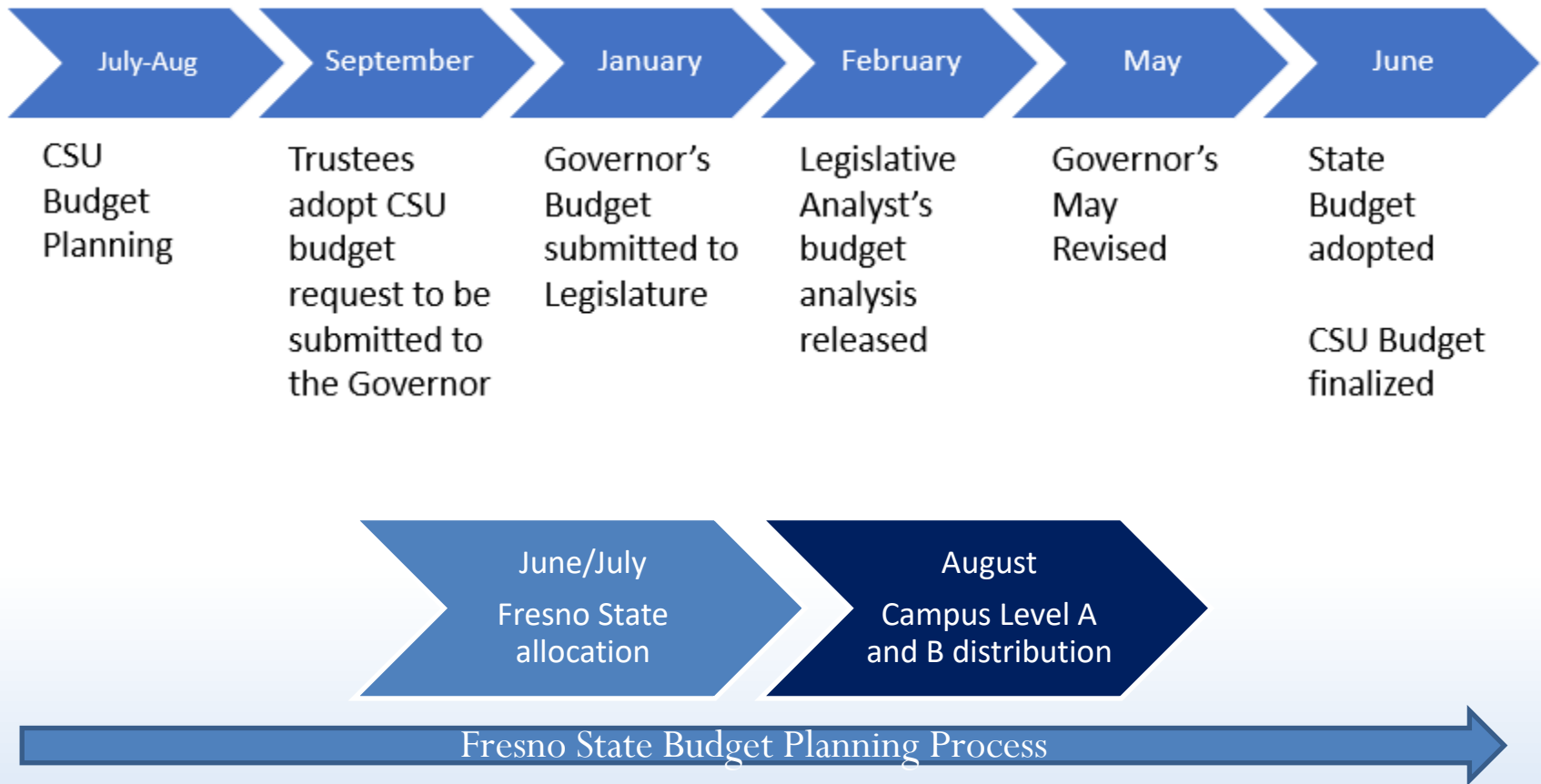
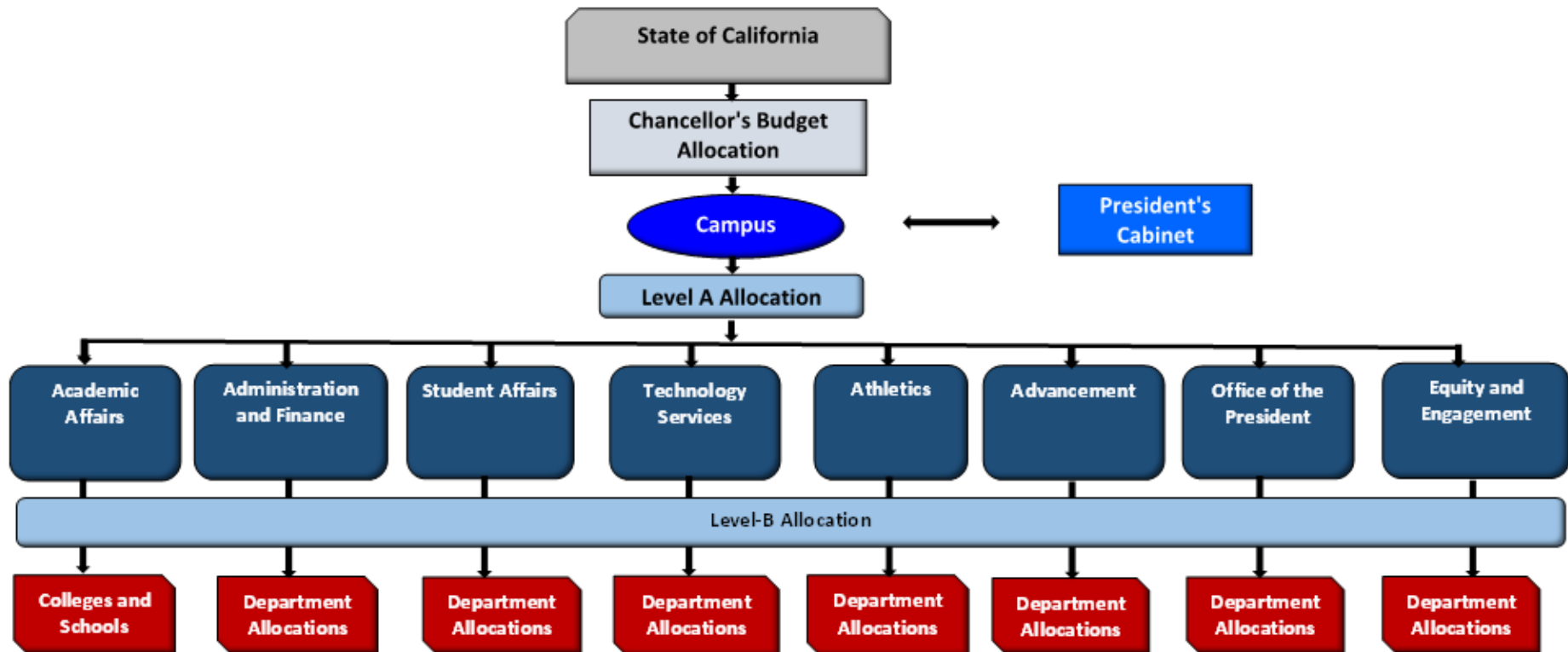


Campus Budget Discussion

Presentation to Staff Assembly
September 22, 2023

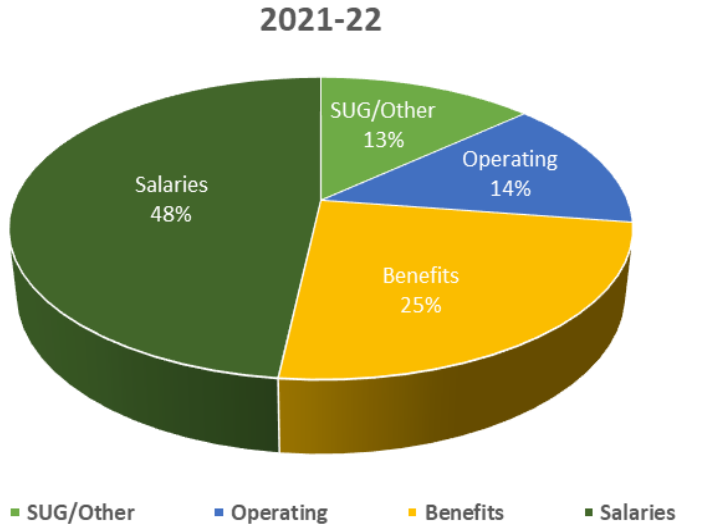
Budget Cycle: State, CSU and Campus



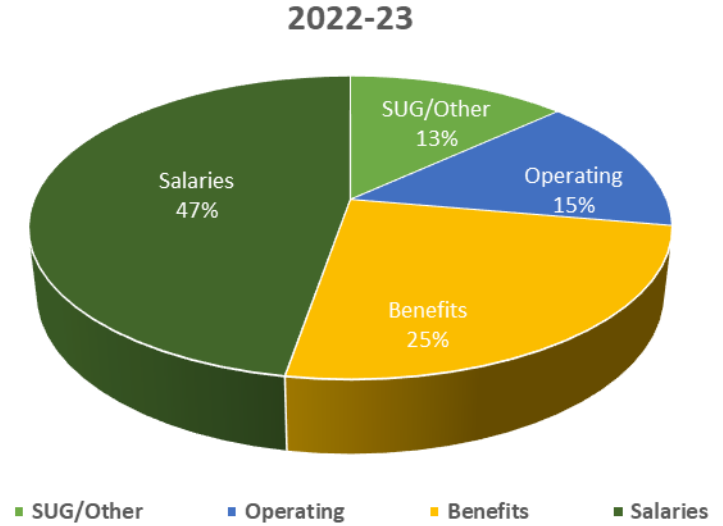


2021-22 Expenditures (Actual)

2022-23 Expenditures (Actual)



\$46,035,319 \$47,993,131 \$84,155,855 \$165,720,020
Total: \$343,904,325



\$49,719,475 \$54,950,461 \$94,033,729 \$178,323,778
Total: \$377,027,443

2023-24 Budget

2023-24 CSU Final Budget Allocation Summary

	CSU	Fresno
2022-23 Final Budget	\$4,589,590,000	\$208,483,000
2022-23 Revisions to General Fund Allocations	68,544,000	5,952,000
2022-23 Revised General Fund Base	\$4,658,134,000	214,435,000
2023-24 General Fund Increase	70,256,000	4,572,000
2022-23 Total General Fund Budget	\$4,728,390,000	\$219,007,000

2022-23 FIRMS Budget Gross Tuition & Fees (Campus Reported)	\$ 3,097,817,000	\$146,931,000
2023-24 Preliminary Gross Tuition & Fees	\$3,097,817,000	\$146,931,000

2023-24 Preliminary Operating Budget	\$7,826,207,000	\$365,938,000
---	------------------------	----------------------

2023-24 Preliminary Expenditure Increases		
Health Care Premiums	\$ 50,524,000	\$ 2,577,000
Operations and Maintenance of New Facilities	6,032,000	-
Liability and Property Insurance Premiums	13,700,000	658,000
State University Grant		1,337,000
2023-24 Total Expenditure Increases	\$ 70,256,000	\$ 4,572,000

2023-24 Centrally Managed Funds

Balance as of 6/30/2023	Funds Allocated for 2023-24	Balance as of 7/01/2023	Fund Name
\$ 616,000	\$ -	\$ 616,000	President's Reserve
6,488,585	619,000	7,107,585	Tuition Reserves
88,801,322	6,159,000	94,960,322	Benefits Pool
5,698,947	658,000	6,356,947	Risk Pool
647,364	-	647,364	Risk Pool Property Insurance
42,182,000	1,337,000	43,519,000	State University Grants
1,510,270	-	1,510,270	EOP
49,550	-	49,550	Graduate Grants
687,656	-	687,656	Strategic Planning
11,437,907	682,796	12,120,703	Compensation Pool
8,524,471	-	8,524,471	Utilities
3,867,000	(2,517,500)	1,349,500	Enrollment Growth/Tuition Adjustment
2,000,000	2,000,000	4,000,000	Central Utility Plant Replacement
\$ 172,511,072	\$ 8,938,296	\$ 181,449,368	Total Centrally Managed Resources

2023-24 Tuition Reserve Allocations

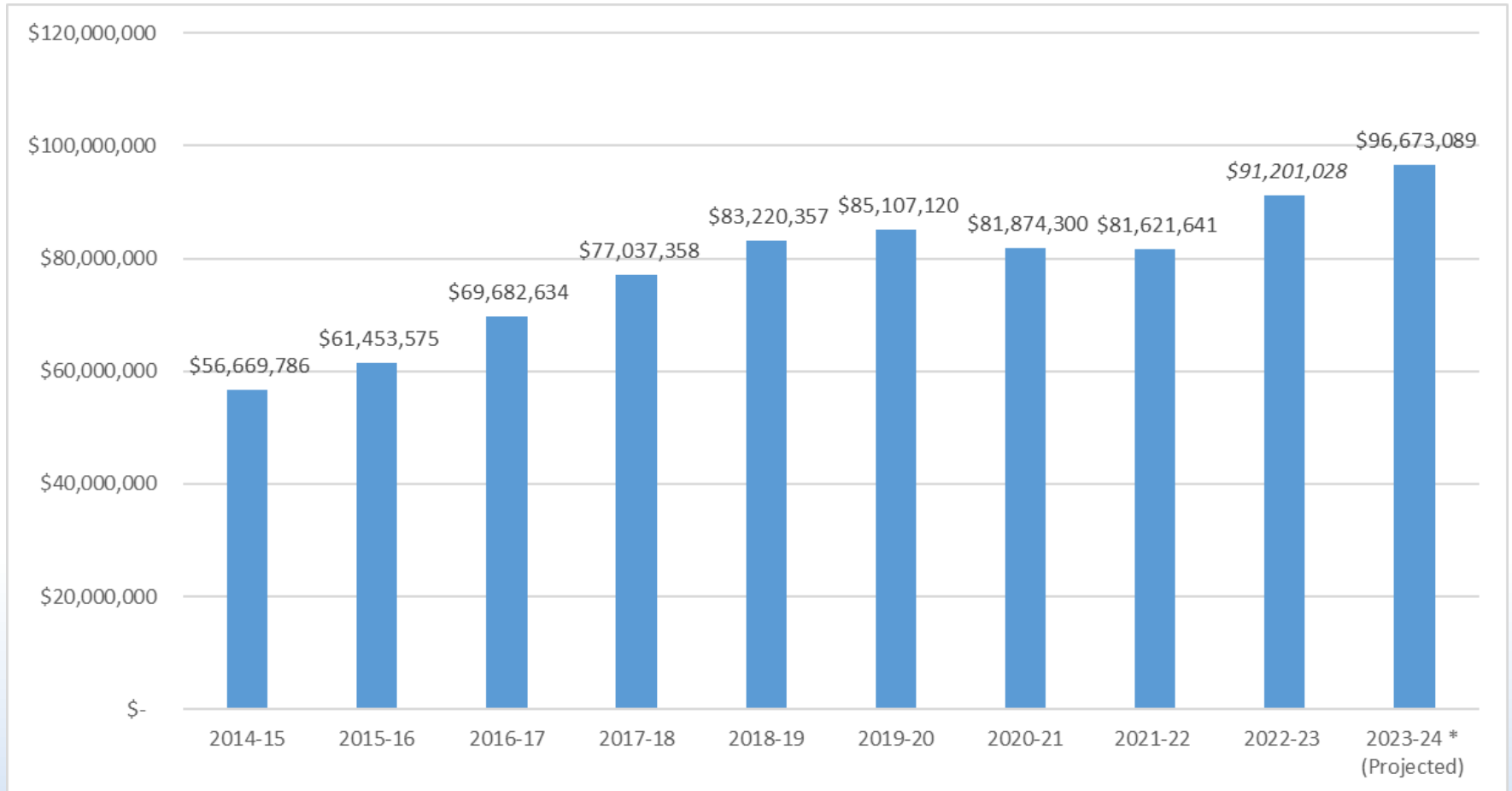
Description	2023-24
	Budget
Level A Base Budget	\$ 7,107,585
Estimated Difference in Projected Tuition Revenue	(10,000,000)
PY Carryforward	8,913,619
Total Revenues	\$ 6,021,204

Description	Infrastructure/					
	Academic Affairs	Deferred Maintenance	Athletics	Technology Services	Miscellaneous	
Programs for Children Revenue Allocation	\$ (380,000)					
Scholarships to Marching Band	(50,000)					
FOOSA	(65,000)					
Field Maintenance		(500,000)				
Student Athletic Scholarships			(519,456)			
Athletics Operations			(3,727,700)			
Volleyball Court			(145,000)			
Bulldog Stadium Modernization Loan			(262,408)			
Bulldog Stadium Modernization - CGE Loan			(309,024)			
Cyber Hygiene Project				(215,000)		
Maxient Service Agreement					(10,000)	
International Recruitment Commissions					(175,000)	
Expenses Other - Miscellaneous					(11,600)	
Cash Short/Over					20	
Merchant Discount					(15,000)	
ConServe/Perkins					(110,000)	
Re-distribution SAS fees					(270,000)	
Allowance for Doubtful Higher Education Tuition & Fees					(250,000)	
Benefits Adjustment					(4,000)	
Totals	\$ (495,000)	\$ (500,000)	\$ (4,963,588)	\$ (215,000)	\$ (845,580)	\$ (7,019,168)

Total 2023-24 Budget Allocations \$ (7,019,168)

Projected Carry Forward Balance as of 6/30/24: \$ (997,964)

Benefit Expenditures 2014-15 to 2023-24



* Permanent base budget of \$94.9 million

Graduation Initiative 2025

Fiscal Year	Annual Base Funding	Cumulative Annual Funding	
2015-16	\$ 2,297,000	\$ 2,297,000	
2016-17	\$ 719,000	\$ 3,016,000	
2017-18	\$ 4,350,000	\$ 7,366,000	
2018-19	\$ 3,858,000	\$ 11,224,000	
2019-20	\$ 2,313,000	\$ 13,537,000	
2020-21	\$ -	\$ 13,537,000	
2021-22	\$ 8,336,000	\$ 21,873,000	
2022-23	\$ 2,858,000	\$ 24,731,000	
2023-24	\$ -	\$ 24,731,000	
Division Perm Funds		Level A	
Academic Affairs		\$ 10,741,688	43%
Student Affairs		\$ 5,749,777	23%
Technology Services		\$ 1,514,005	6%
Central Funds		\$ 2,219,000	9%
Benefits Pool		\$ 4,744,530	19%
Total:		\$ 24,969,000	100%
One Time Funding 2022/23	\$ 632,375		
Academic Affairs	593,000		
Student Affairs	39,375		
One Time Funding 2021/22	\$ 1,400,000		
Academic Affairs	280,000		
Student Affairs	1,120,000		
One Time Funding 2021/22	\$ 2,530,000		
Academic Affairs	2,530,000		

Level A Overview

Academic Affairs

	2018-19 Level A Allocation	2019-20 Level A Allocation	2020-21 Level A Allocation	2021-22 Level A Allocation	2022-23 Level A Allocation	2023-24 Level A Allocation
Prior Year Level A	101,620,042	103,952,872	113,703,698	110,958,023	113,574,754	123,483,191
Comp Increase Adj PY	559,935	742,904	151,560	44,696	4,397,972	4,211,239
Equity Increase						
Risk Pool Assessment (PY)	358,781	363,409				
GI 2025 Funding	1	800,000		Refer to GI25	5,264,790	-
Restoration Benefit Pool						
Economic Development					321,121	-
Campus Adjustments	54,544	1,400,000 ²	(2,897,235)			(4,350,000)
Compensation Augmentation	1,722,979	3,439,617 ³				
New Level A Funding		3,430,353		765,000		
Restoration Funding				1,807,035		
Risk Pool Assessment	(363,409)	(425,457)				
Total	103,952,872	113,703,698⁴	110,958,023	113,574,754	123,558,637	123,344,430
Total Level A	157,276,451	171,705,993	161,784,456	168,051,956	180,939,928	180,939,928
Total % of Level A Allocation excluding centrally managed funds	66.10%	66.22%	68.58%	67.58%	68.29%	68.17%

1. \$700,000 allocated after Level A was finalized
2. \$1,400,000 = \$700,000 in 2018-19 and \$700,000 in 2019-20. Funding was made permanent in 2019-20
3. Includes \$351,000 for Average Load Increase
4. Does not include \$1,577,000 of one-time GI 2025

Level A Overview

Administration & Finance

	2018-19 Level A Allocation	2019-20 Level A Allocation	2020-21 Level A Allocation	2021-22 Level A Allocation	2022-23 Level A Allocation	2023-24 Level A Allocation
Prior Year Level A	17,800,792	18,614,927	19,582,319	17,402,090	18,761,142	18,905,021
Comp Increase Adj PY	428,069	114,276	118,332			1,118,796
Equity Increase						
Risk Pool Assessment (PY)	903,802	858,685				
New Space		64,000				
Restoration Benefit Pool						
Campus Adjustments	70,000	60,000	(2,298,560)		143,879	940,000
Compensation Augmentation	270,948	318,732		209,772		
Restoration Funding				1,149,280		
New Level A Funding		511,096				
Risk Pool Assessment	(858,684)	(959,397)				
Total	18,614,927	19,582,319	17,402,091	18,761,142	18,905,021	20,963,817
Total Level A	157,276,451	171,705,993	161,784,456	168,051,956	180,939,928	180,939,928
Total % of Level A Allocation excluding centrally managed funds	11.84%	11.40%	10.76%	11.16%	10.45%	11.59%

Level A Overview

Student Affairs & Enrollment Management

	2018-19 Level A Allocation	2019-20 Level A Allocation	2020-21 Level A Allocation	2021-22 Level A Allocation	2022-23 Level A Allocation	2023-24 Level A Allocation
Prior Year Level A	12,801,882	13,257,863	15,438,097	13,160,559	14,335,165	16,343,665
Comp Increase Adj PY	248,322	54,375	57,973			40,485
Equity Increase						538,226
Risk Pool Assessment (PY)	147,890	157,897				
Foster Youth Program					604,000	-
GI 2025 Funding	¹	400,000		Refer to GI25	1,404,500	616,500
Restoration Benefit Pool						
Campus Adjustments		1,120,000 ²	(2,335,511)			(5,134,196)
Compensation Augmentation	217,666	221,940		16,512		
Restoration Funding				1,158,094		
New Level A Funding		350,276				
Risk Pool Assessment	(157,897)	(124,254)				
Total	13,257,863	15,438,097	13,160,559	14,335,165	16,343,665	12,404,680
Total Level A	157,276,451	171,705,993	161,784,456	168,051,956	180,939,928	180,939,928
Total % of Level A Allocation excluding centrally managed funds	8.43%	8.99%	8.13%	8.53%	9.03%	6.86%

1. \$560,000 allocated after Level A was finalized

2. \$1,120,000 = \$560,000 in 2018-19 and \$560,000 in 2019-20. Funding was made permanent in 2019-20

Level A Overview

Technology Services

	2018-19 Level A Allocation	2019-20 Level A Allocation	2020-21 Level A Allocation	2021-22 Level A Allocation	2022-23 Level A Allocation	2023-24 Level A Allocation
Prior Year Level A	9,228,494	9,683,253	10,445,427	8,504,512	9,146,845	9,898,555
Comp Increase Adj PY	186,422	21,744	28,860			479,208
Equity Increase						
Risk Pool Assessment (PY)	6,520	7,479				
GI 2025 Funding	¹			Refer to GI25	751,710	-
Restoration Benefit Pool						
Campus Adjustments	80,000	280,000 ²	(1,969,775)			
Compensation Augmentation	189,296	197,059				
Restoration Funding				642,333		
New Level A Funding		264,801				
Risk Pool Assessment	(7,479)	(8,909)				
Total	9,683,253	10,445,427	8,504,512	9,146,845	9,898,555	10,377,763
Total Level A	157,276,451	171,705,993	161,784,456	168,051,956	180,939,928	180,939,928
Total % of Level A Allocation excluding centrally managed funds	6.16%	6.08%	5.26%	5.44%	5.47%	5.74%

1. \$140,000 allocated after Level A was finalized

2. \$280,000 = \$140,000 in 2018-19 and \$140,000 in 2019-20. Funding was made permanent in 2019-20.

Level A Overview

Advancement

	2018-19 Level A Allocation	2019-20 Level A Allocation	2020-21 Level A Allocation	2021-22 Level A Allocation	2022-23 Level A Allocation	2023-24 Level A Allocation
Prior Year Level A	4,280,855	4,470,451	4,863,473	4,266,604	4,593,982	4,593,982
Comp Increase Adj PY	101,322	73,728	71,640			
Equity Increase						
Risk Pool Assessment (PY)	37,539	51,993				
Restoration Benefit Pool						
Campus Adjustments	50,000	200,000	(668,509)			(1,559,619)
Compensation Augmentation	52,728	51,540				91,656
Restoration Funding				327,378		191,928
New Level A		75,343				
Risk Pool Assessment	(51,993)	(59,582)				
Total	4,470,451	4,863,473	4,266,604	4,593,982	4,593,982	3,317,947
Total Level A	157,276,451	171,705,993	161,784,456	168,051,956	180,939,928	180,939,928
Total % of Level A Allocation excluding centrally managed funds	2.84%	2.83%	2.64%	2.73%	2.54%	1.83%

Level A Overview

Office of the President

	2018-19 Level A Allocation	2019-20 Level A Allocation	2020-21 Level A Allocation	2021-22 Level A Allocation	2022-23 Level A Allocation	2023-24 Level A Allocation
Prior Year Level A	1,460,656	1,484,314	1,552,681	1,282,467	1,429,100	1,429,100
Comp Increase Adj PY	20,790	22,236	23,052	-		153,810
Equity Increase Adjustment						
Campus Adjustments			(293,266)			1,620,627
Compensation Augmentation	2,868	2,952				
New Level A Funding		43,179				
Restoration Funding				146,633		
Risk Pool Assessment						
Total	1,484,314	1,552,681	1,282,467	1,429,100	1,429,100	3,203,537
Total Level A	157,276,451	171,705,993	161,784,456	168,051,956	180,939,928	180,939,928
Total % of Level A Allocation excluding centrally managed funds	0.94%	0.90%	0.79%	0.85%	0.79%	1.77%

Level A Overview

Equity and Engagement

	2023-24 Level A Allocation
Prior Year Level A	
Comp Increase Adj PY	9,792
Equity Increase	
Risk Pool Assessment (Prior Year)	
Campus Adjustments	886,696
Compensation Augmentation	
Restoration Funding	
New Level A	
Risk Pool Assessment	
Total	896,488
Total Level A	180,939,928
Total % of Level A Allocation excluding centrally managed funds	0.50%

Level A Overview

Athletics

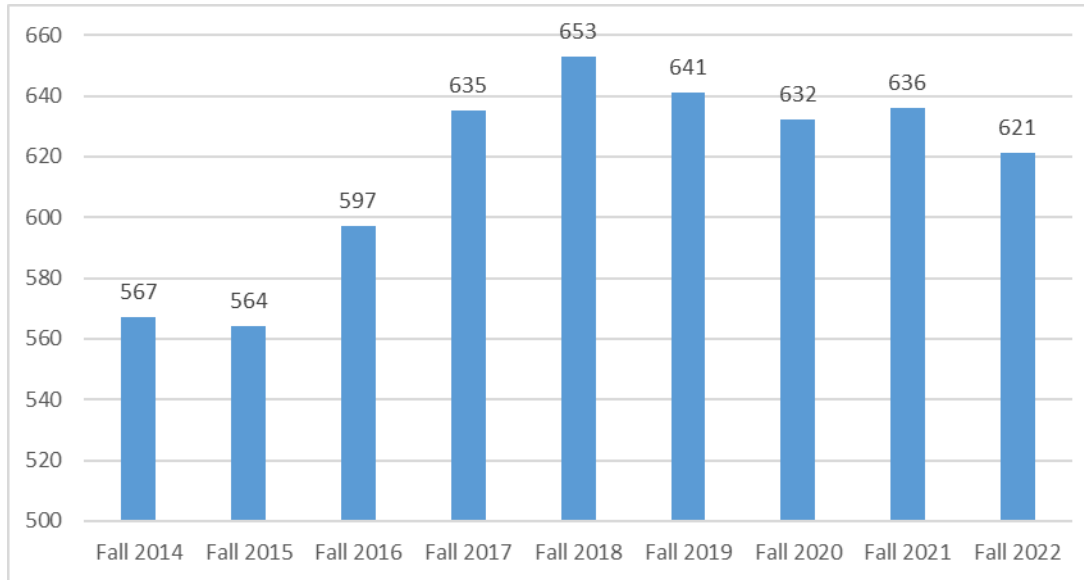
	2018-19 Level A Allocation	2019-20 Level A Allocation	2020-21 Level A Allocation	2021-22 Level A Allocation	2022-23 Level A Allocation	2023-24 Level A Allocation
Prior Year Level A	4,765,455	5,812,772	6,120,298	6,210,200	6,210,968	6,286,414
Comp Increase Adj PY	78,456	137,660	87,852		75,446	218,676
Equity Increase						
Risk Pool Assessment (PY)	10,342	14,949				
Campus Adjustments	970,000	-	2,050			
Compensation Augmentation	3,468	89,088		768		
Restoration Funding						
New Level A		81,952				
Risk Pool Assessment	(14,949)	(16,123)				
Total	5,812,772	6,120,298	6,210,200	6,210,968	6,286,414	6,505,090
Total Level A	157,276,451	171,705,993	161,784,456	168,051,956	180,939,928	180,939,928
Total % of Level A Allocation excluding centrally managed funds	3.70%	3.56%	3.84%	3.70%	3.47%	3.60%

Athletics

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Level A	\$ 4,765,455	\$ 5,812,772	\$ 6,208,150	\$ 6,305,716	\$ 6,210,968	\$ 6,286,414	\$ 6,286,414
Benefit Pool Allocation	\$ 3,028,662	\$ 3,191,017	\$ 3,450,868	\$ 3,353,900	\$ 2,944,375	\$ 3,152,700	\$ 3,457,528
Recurring Operating Expense (Tuition Reserve) ¹	\$ 4,746,078	\$ 5,468,843	\$ 5,321,106	\$ 3,431,156	\$ 3,506,602	\$ 3,431,156	\$ 3,431,156
One-Time Capital/Operating (Tuition Reserve)	\$ 4,086,593	\$ 1,922,659	\$ 1,520,210			\$ 1,000,000	
Subtotal:	\$ 16,626,788	\$ 16,395,291	\$ 16,500,334	\$ 13,090,772	\$ 12,661,945	\$ 13,870,270	\$ 13,175,098
Financial Aid - One Time Allocation	\$ -	\$ -	\$ 2,000,000				
IRA Fees	\$ 4,110,223	\$ 4,072,653	\$ 3,970,621	\$ 4,416,000	\$ 4,476,400	\$ 4,150,000	\$ 4,150,000
Student Body Association Fees	\$ 333,615	\$ 329,918	\$ 321,543	\$ 336,000	\$ 366,100	\$ 336,105	\$ 336,105
Subtotal (Fees):	\$ 4,443,838	\$ 4,402,571	\$ 6,292,164	\$ 4,752,000	\$ 4,842,500	\$ 4,486,105	\$ 4,486,105
TOTAL UNIVERSITY SUPPORT:	\$ 21,070,626	\$ 20,797,862	\$ 22,792,498	\$ 17,842,772	\$ 17,504,445	\$ 18,356,375	\$ 17,661,203
Percentage Change	15%	-1%	10%	-22%	-2%	5%	-4%

1 = Includes Bulldog Beat Scholarship funds

Tenured & Tenure Track Faculty



Tenure Density

Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022
56%	54%	55%	54%	55%	56%	55%	53%	53%

Tenure Track Hires
Cumulative

Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022
44	39	63	60	60	25	13	22	26
90	129	192	252	312	337	350	372	398

	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022
Full Time Lecturers	150	161	175	192	200	194	217	215	217
Part Time Lecturers	614	637	654	678	656	613	601	652	641
Student Enrollment	23,179	24,136	24,403	25,168	24,995	24,139	25,341	24,946	23,929

1. 57 started in fall 2018

Note: Data is based on headcount except for Tenure Density which is based on FTEF

Source: Office of Institutional Effectiveness Census Data run November 1 annually. Tenure Track Density and Hire data obtained from Chancellor's Office and Academic Affairs.

Employees

Employees by Division (as of November 1, 2022)

Division	Fall 2016		Fall 2017		Fall 2018		Fall 2019		Fall 2020		Fall 2021		Fall 2022	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Academic Affairs	1749	71.60%	1842	71.80%	1866	71.90%	1812	71.50%	1797	72.20%	1830	74.30%	1813	72.9%
Administration & Finance	298	12.20%	313	12.20%	309	12.00%	300	11.80%	287	11.50%	269	10.90%	293	11.8%
Athletics Department	60	2.50%	61	2.40%	62	2.40%	60	2.40%	55	2.20%	53	2.20%	50	2.0%
President's Office	7	0.30%	7	0.30%	7	0.30%	7	0.30%	5	0.20%	5	0.20%	6	0.2%
Student Affairs & Enrollment Management	190	7.80%	200	7.80%	200	7.80%	202	8.00%	200	8.00%	179	7.30%	191	7.7%
Technology Services	89	3.60%	91	3.50%	97	3.80%	97	3.80%	92	3.70%	80	3.20%	88	3.5%
University Advancement	51	2.10%	53	2.10%	55	2.10%	55	2.20%	52	2.10%	47	1.90%	46	1.8%
Total All University	2444	100%	2567	100%	2596	100%	2533	100.00%	2488	100.00%	2463	100.00%	2487	100.0%

Employees are categorized based on their primary employment status.

Includes all instructional faculty, coaches, librarians, academic-related service professionals and grant-related faculty.

Data is based on headcount

Source: Office of Institutional Effectiveness and Human Resources

Auxiliary 2023-24 Budgets

Links to Annual Budgets:

Fresno Association	https://auxiliary.fresnostate.edu/association/assoc-public-documents.html
Fresno Foundation	https://auxiliary.fresnostate.edu/foundation/fdn-public-documents.html
Agriculture Foundation	https://agf.fresnostate.edu/public-documents.html
Associated Students, Inc. (ASI)	https://asi.fresnostate.edu/
Programs for Children Inc.	https://academics.fresnostate.edu/pfc/public-documents/index.html
Athletic Corporation	https://gobulldogs.com/sports/2016/6/8/ot-financial-documents-html

Trademark Licensing Royalties Distribution Summary

Royalty Actuals for 2022-23					Distributions			
Gross Royalties	Less CLC Admin Fee	Fee %	Less CLC Marketing Reserve 2%	Net Royalty Check	Advancement Licensing Trust Acct	Athletics (CSUF Athletic Corp)	VEB/FSAA	Total Distributions
\$704,300	\$120,538	17%	\$11,442	\$572,087	\$123,874	\$447,561	\$652	\$572,087

Royalty Targets for 2023-24					Distribution Targets			
Gross Royalties	Less CLC Admin Fee	Fee %	Less CLC Marketing Reserve 2%	Net Royalty Check	Advancement Licensing Trust Acct	Athletics (CSUF Athletic Corp)	VEB/FSAA	Total Distributions
\$538,500	\$99,812	19%	\$8,774	\$429,914	\$127,325	\$302,087	\$502	\$429,914