



California State
University Chico

2023-24
Campus
Budget Plan

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General Fund Allocation Exhibits

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Exhibit I - Operating Fund Sources

	State Support	Tuition	Non-Resident	Misc Fee Revenue	Campus Subtotal	Total Budget
22/23 Campus Baseline Allocation	152,905,000	74,164,000	2,459,000	13,899,462	90,522,462	243,427,462
22/23 Base Increases reported late by CO	(1,406,000)				-	(1,406,000)
22/23 Campus Adjustments	-	9,051,000	(139,000)	(831,462)	8,080,538	8,080,538
22/23 Baseline per CO Letter B 2022-03	151,499,000	83,215,000	2,320,000	13,068,000	98,603,000	250,102,000
22/23 Student Basic Needs	276,000					276,000
22/23 Graduation Initiative 2025	1,130,000					1,130,000
22/23 Retirement Adjustment	2,623,000					2,623,000
23/24 Health Care Premiums 8%	1,984,000					1,984,000
23/24 Prop & Liab Insurance Premium	454,000					454,000
23/24 State University Grant Adjustment	(1,061,000)					(1,061,000)
						-
23/24 Campus Adjustments		(9,051,000)	139,000	(808,000)	(9,720,000)	(9,720,000)
23/24 Baseline per CO Letter B 2023-02	156,905,000	74,164,000	2,459,000	12,260,000	88,883,000	245,788,000
Fee Revenue Adjustments - CY	-	(756,000)	193,000	1,838,462	1,275,462	1,275,462
23/24 Baseline Allocation	156,905,000	73,408,000	2,652,000	14,098,462	90,158,462	247,063,462
Change From Prior Year	4,000,000	(756,000)	193,000	199,000	(364,000)	3,636,000

2023/24 OPERATING FUND SOURCES

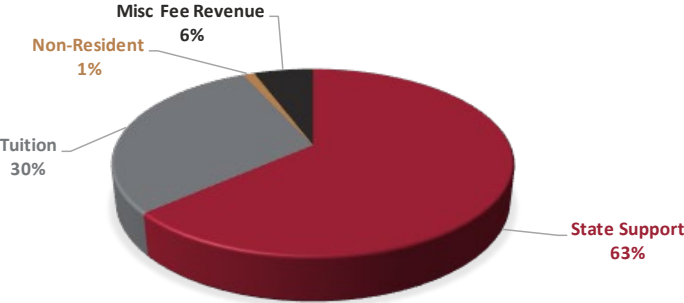


Exhibit II - Operating Fund Allocation

	Divisional Allocations							Centrally Managed				Total
	President	Academic Affairs	Business & Finance	Student Affairs	University Advancement	Information Technology	Subtotal	Financial Aid	Util/Risk/Capital Strategic Init	Restricted Student Fees	Subtotal	
Prior Year Baseline Summary												
22/23 Campus Budget Plan	2,551,777	122,930,369	27,100,957	19,713,064	6,297,476	18,098,261	196,691,904	22,562,919	13,812,639	10,360,000	46,735,558	243,427,462
22/23 Retirement Adjustment	26,447	1,547,487	536,718	277,345	68,033	166,970	2,623,000				-	2,623,000
Final 22/23 Baseline Budget	2,578,224	124,477,856	27,637,675	19,990,409	6,365,509	18,265,231	199,314,904	22,562,919	13,812,639	10,360,000	46,735,558	246,050,462
Percent of Divisional Allocation	1.3%	62.5%	13.9%	10.0%	3.2%	9.2%						
Percent of Allocation w/o President		63.3%	14.0%	10.2%	3.2%	9.3%						
Current Year Baseline Adjustments												
Health Care Premiums 8%	13,000	1,172,000	358,000	243,000	61,000	137,000	1,984,000				-	1,984,000
Prop & Liab Insurance Premium							-		454,000		454,000	454,000
23/24 State University Grant Adjustment							-	(1,061,000)			(1,061,000)	(1,061,000)
Work Study/Fin Aid Adjustment	1,800	24,750	(55,080)	16,080	1,190	58,260	47,000				-	47,000
Campus Fee Revenue Adjustment		(357,000)	(79,000)	(162,000)	(18,000)	(52,000)	(668,000)			257,000	257,000	(411,000)
Internal Reallocations/Increased Costs	25,160	(9,015,776)	(2,971,130)	(2,459,662)	(362,323)	3,058,328	(11,725,404)		11,725,404		11,725,404	-
23/24 Baseline Adjustments	39,960	(8,176,026)	(2,747,210)	(2,362,582)	(318,133)	3,201,588	(10,362,404)	(1,061,000)	12,179,404	257,000	11,375,404	1,013,000
23/24 Baseline Allocation	2,618,184	116,301,830	24,890,464	17,627,827	6,047,376	21,466,819	188,952,500	21,501,919	25,992,043	10,617,000	58,110,962	247,063,462

Exhibit II - Internal Reallocations & Allocation of Increased Expenditures

	President	Academic Affairs	Business & Finance	Student Affairs	University Advancement	Information Technology	CM Budgets	CM Strategic Initiatives
Internal Reallocations								
Business Information Technology Services_BF to IT			(622,500)			622,500		
22/23 GI Funding Allocations_PRES to AA	(85,000)	85,000						
22/23 GI Funding Allocations_PRES to SA	(115,000)			115,000				
Strategic Initiatives Funding_PRES	200,000							(200,000)
LatinX_SA to PRES	160,788			(160,788)				
Office of Accessible Technology Services and licenses for Sales Force, Highpoint, Target X_SA to IT				(1,123,994)		1,123,994		
Technology Learning Program_AA to DoIT		(849,202)				849,202		
Audit & Continuous Improvement_BF to IT			(377,349)			377,349		
Space Utilization Position_BF to AA		169,567	(169,567)					
Total Internal Reallocations	160,788	(594,635)	(1,169,416)	(1,169,782)	-	2,973,045	-	(200,000)
Allocation for Increased Costs								
Utility Budget Increase							1,150,000	
Risk Pool Budget Decrease							(119,780)	
Property & Liability Insurance Increase (offset other CM costs)							(454,000)	
Space Budget Decrease							(82,000)	
Miscellaneous CM Budgets Increase							120,089	
IT Cost Increases due to Security Audit						900,000		
IT Costs Previously Funded by HEERF						375,000		
Distribution of Increased Cost		(1,376,481)	(299,123)	(213,705)				
Strategic Initiatives Budget Increase		(927,874)	(206,015)	(149,011)	(47,449)	(136,151)		1,466,500
5% Allocation for Centrally Managed Funding	(135,628)	(6,116,787)	(1,296,577)	(927,164)	(314,874)	(1,053,565)	9,844,595	
Total Allocation for Increased Costs	(135,628)	(8,421,141)	(1,801,715)	(1,289,880)	(362,323)	85,283	10,458,904	1,466,500
Total Division Impact	25,160	(9,015,776)	(2,971,130)	(2,459,662)	(362,323)	3,058,328	10,458,904	1,266,500
								11,725,404
Workstudy Reallocations								
Business Information Technology Services_BF to IT			(20,000)			20,000		
Office of Accessible Technology Services and licenses				(10,000)		10,000		
Technology Learning Program_AA to DoIT		(14,000)				14,000		
Space Utilization Position_BF to AA		13,000	(13,000)					
Business and Finance Allocation Reduction		10,000	(30,000)	10,000		10,000		
Allocation Total	-	9,000	(63,000)	-	-	54,000	-	-

Exhibit III. Divisional Resource Summary Operating Fund

President's Office

Funding Sources

	2022/23	2023/24	Change	
Baseline Budget Allocation	2,551,777	2,618,184	66,407	2.6%
Other Revenue & Reimbursements	380,000	380,000	-	100.0%
Total Funding Sources	2,931,777	2,998,184	66,407	2.3%

Funding Uses

Personnel Costs

Salaries & Wages				
President	475,000	475,090		
Management	845,000	935,760		
Support Staff	309,000	320,184		
Student Assistant	10,250	-		
	1,639,250	1,731,034	91,784	5.6%
Benefits	863,000	925,534		
Total Personnel Costs	2,502,250	2,656,568	154,318	6.2%
Work Study	87,000	88,800		
General Operating Expense	338,000	401,272		
Total Operating Expenses	425,000	490,072	65,072	15.3%
Total Expenses	2,927,250	3,146,640	219,390	7.5%
Contribution to/from Reserves	4,527	(148,456)		
Total Funding Uses	2,931,777	2,998,184	66,407	2.3%

Exhibit III - Divisional Resource Summary Operating Fund

Academic Affairs

Funding Sources

	2022/23	2023/24	Change	
Baseline Budget Allocation	122,930,369	116,301,830	(6,628,539)	-5.4%
Other Revenue & Reimbursements	1,720,000	3,300,000	1,580,000	91.9%
Total Funding Sources	124,650,369	119,601,830	(5,048,539)	-4.1%

Funding Uses

Personnel Costs

Salaries & Wages				
Faculty	63,000,000	58,000,000		
Management	5,000,000	5,568,000		
Support Staff	11,800,000	12,104,000		
Student Assistant	1,700,000	1,275,000		
Overtime	34,000	56,000		
	81,534,000	77,003,000	(4,531,000)	-5.6%
Benefits	43,952,000	44,600,000		
Total Personnel Costs	125,486,000	121,603,000	(3,883,000)	-3.1%
Work Study	762,845	787,595		
General Operating Expense	6,495,000	5,000,000		
Total Operating Expenses	7,257,845	5,787,595	(1,470,250)	-20.3%
Total Expenses	132,743,845	127,390,595	(5,353,250)	-4.0%
Contribution to/from Reserves	(8,093,476)	(7,788,765)		
Total Funding Uses	124,650,369	119,601,830	(5,048,539)	-4.1%

Exhibit III - Divisional Resource Summary Operating Fund

Business & Finance

Funding Sources

	2022/23	2023/24	Change	
Baseline Budget Allocation	27,100,957	24,890,464	(2,210,492)	-8.2%
Other Revenue & Reimbursements	6,250,000	6,050,000	(200,000)	-3.2%
Total Funding Sources	33,350,957	30,940,464	(2,410,492)	-7.2%

Funding Uses

Personnel Costs

Salaries & Wages				
Management	5,100,000	4,989,000		
Support Staff	14,700,000	13,490,000		
Student Assistant	10,000	30,000		
Overtime	400,000	400,000		
Shift Differentials	230,000	230,000		
	20,440,000	19,139,000	(1,301,000)	-6.4%
Benefits	13,900,000	13,678,000		
Total Personnel Costs	34,340,000	32,817,000	(1,523,000)	-4.4%
Work Study	383,500	328,420		
General Operating Expense	3,800,000	5,000,000		
Total Operating Expenses	4,183,500	5,328,420	1,144,920	27.4%
Total Expenses	38,523,500	38,145,420	(378,080)	-1.0%
Contribution to/from Reserves	(5,172,543)	(7,204,956)		
Total Funding Uses	33,350,957	30,940,464	(2,410,492)	-7.2%

Exhibit III - Divisional Resource Summary Operating Fund

Student Affairs				
Funding Sources				
	2022/23	2023/24	Change	
Baseline Budget Allocation	19,713,064	17,627,827	(2,085,237)	-10.6%
Other Revenue & Reimbursements	1,052,591	1,261,755	209,164	19.9%
Total Funding Sources	20,765,655	18,889,582	(1,876,073)	-9.0%
Funding Uses				
Personnel Costs				
Salaries & Wages				
Faculty				
Management	3,631,666	3,284,469		
Support Staff	7,393,882	6,607,289		
Student Assistant	892,100	756,300		
	11,917,648	10,648,058	(1,269,590)	-10.7%
Benefits	7,489,694	6,982,993		
Total Personnel Costs	19,407,342	17,631,051	(1,776,291)	-9.2%
Work Study	779,000	795,080		
General Operating Expense	6,569,946	3,380,927		
Total Operating Expenses	7,348,946	4,176,007	(3,172,939)	-43.2%
Total Expenses	26,756,288	21,807,058	(4,949,230)	-18.5%
Contribution to/from Reserves	(5,990,633)	(2,917,476)		
Total Funding Uses	20,765,655	18,889,582	(1,876,073)	-9.0%

Exhibit III - Divisional Resource Summary Operating Fund

University Advancement				
Funding Sources				
	2022/23	2023/24	Change	
Baseline Budget Allocation	6,297,476	6,047,376	(250,100)	-4.0%
Other Revenue & Reimbursements	527,373	978,000	450,627	85.4%
Total Funding Sources	6,824,849	7,025,376	200,527	2.9%
Funding Uses				
Personnel Costs				
Salaries & Wages				
Management	2,760,594	3,055,804		
Support Staff	1,496,382	1,442,991		
Student Assistant	118,000	123,235		
	4,374,976	4,622,030	247,054	5.6%
Benefits	2,351,222	2,818,345		
Total Personnel Costs	6,726,198	7,440,375	714,177	10.6%
Work Study	57,500	58,690		
General Operating Expense	1,500,000	1,500,000		
Total Operating Expenses	1,557,500	1,558,690	1,190	0.1%
Total Expenses	8,283,698	8,999,065	715,367	8.6%
Contribution to/from Reserves	(1,458,849)	(1,973,689)		
Total Funding Uses	6,824,849	7,025,376	200,527	2.9%

Exhibit III - Divisional Resource Summary Operating Fund

Information Technology				
Funding Sources				
	2022/23	2023/24	Change	
Baseline Budget Allocation	18,098,261	21,466,819	3,368,558	18.6%
Other Revenue & Reimbursements	3,200,000	3,564,000	364,000	11.4%
Total Funding Sources	21,298,261	25,030,819	3,732,558	17.5%
Funding Uses				
Personnel Costs				
Salaries & Wages				
Management	1,810,000	2,406,948		
Support Staff	8,500,000	9,645,188		
Student Assistant	300,000	462,310		
	10,610,000	12,514,446	1,904,446	17.9%
Benefits	5,600,000	7,171,509		
Total Personnel Costs	16,210,000	19,685,955	3,475,955	21.4%
Work Study	206,500	264,760		
General Operating Expense	5,824,000	7,252,506		
Total Operating Expenses	6,030,500	7,517,266	1,486,766	24.7%
Total Expenses	22,240,500	27,203,221	4,962,721	22.3%
Contribution to/from Reserves	(942,239)	(2,172,402)		
Total Funding Uses	21,298,261	25,030,819	3,732,558	17.5%

Exhibit III - Divisional Resource Summary Operating Fund

Centrally Managed				
	2022/23	2023/24	Change	
Baseline Budget Allocation	46,735,558	58,110,962	11,375,404	24.3%
Total Funding Sources	46,735,558	58,110,962	11,375,404	24.3%
Funding Uses				
EOPG	718,919	718,919	-	
State University Grant	21,215,000	20,154,000	(1,061,000)	
Grad Equity Fellowship	21,000	21,000	-	
Job Development	50,000	50,000	-	
Grant in Aid	425,000	425,000	-	
IRA Work Study	133,000	133,000	-	
Financial Aid	22,562,919	21,501,919	(1,061,000)	-4.7%
Electric, Gas, Water, Sewage & Wast	6,278,000	7,428,000	1,150,000	
Energy Projects/Debt	772,000	772,000	-	
Utilities	7,050,000	8,200,000	1,150,000	16.3%
Space Rental/Lease	167,000	85,000	(82,000)	
HR Central Costs	80,000	110,000	30,000	
Misc Central Costs	44,911	135,000	90,089	
Auxiliary Audit Chargeback	(59,259)	(59,259)	-	
Other Expenses	232,652	270,741	38,089	16.4%
Risk Pool Premiums	4,171,487	4,051,707	(119,780)	
Capital Outlay	1,500,000	1,500,000	-	
Strategic Initiatives	733,500	2,000,000	1,266,500	
Campus Priorities	-	9,844,595	9,844,595	
Camera and Security Program	125,000	125,000	-	
Designated Allocations	6,529,987	17,521,302	10,991,315	168.3%
Utilities/Other/Designated	13,812,639	25,992,043	12,179,404	88.2%
Health Services Fee Revenue	6,966,000	7,117,000	151,000	
Augmented Health Svcs Rev	100,000	95,000	(5,000)	
SLF/CCF/Misc	3,044,000	3,130,000	86,000	
Graduate Business Fee	250,000	275,000	25,000	
Restricted Student Fees	10,360,000	10,617,000	257,000	2.5%
Total Funding Uses	46,735,558	58,110,962	11,375,404	24.3%

Exhibit III - Divisional Resource Summary Operating Fund

Summary				
Funding Sources				
	2022/23	2023/24	Change	
Baseline Budget Allocation	243,427,462	247,063,462	3,636,000	1.5%
Other Revenue & Reimbursements	13,129,964	15,533,755	2,403,791	18.3%
Total Funding Sources	256,557,426	262,597,217	6,039,791	2.4%
Funding Uses				
Personnel Costs				
Salaries & Wages				
Faculty	63,000,000	58,000,000		
President	475,000	475,090		
Management	19,147,260	20,239,981		
Support Staff	44,199,264	43,609,652		
Student Assistant	3,030,350	2,646,845		
Overtime	434,000	456,000		
Shift Differentials	230,000	230,000		
	130,515,874	125,657,568	(4,858,306)	-3.7%
Benefits	74,155,916	76,176,381		
Total Personnel Costs	204,671,790	201,833,949	(2,837,841)	-1.4%
Work Study	2,409,345	2,456,345		
General Operating Expense	24,759,598	22,805,446		
Financial Aid	22,429,919	21,368,919		
Utilities	7,050,000	8,200,000		
Risk Pool	4,171,487	4,051,707		
Capital Outlay	1,500,000	1,500,000		
Strategic Initiatives	733,500	2,000,000		
Campus Priorities	-	9,844,595		
Camera and Security Programs	125,000	125,000		
Restricted Student Fees	10,360,000	10,617,000		
Total Operating Expenses	73,538,849	82,969,012	9,430,163	12.8%
Total Expenses	278,210,639	284,802,961	6,592,322	2.4%
Contribution to/from Reserves	(21,653,213)	(22,205,744)		
Total Funding Uses	256,557,426	262,597,217	6,039,791	2.4%

(A) Total Funding Sources include division revenues which are not centrally budgeted therefore this amount is greater than the operating budget allocation total displayed in exhibits I, II and V.

Exhibit IV - Revenue Sources Operating Fund

	2022/23 Campus Budget Plan	2023/24 Budget Plan to CSU	2023/24 Campus Budget Plan	Change from prior year
State Support				
State Support	152,905,000	156,905,000	156,905,000	4,000,000
Campus Revenue				
Tuition and Fees				
Tuition Revenue	74,164,000	73,408,000	73,408,000	(756,000)
Non-Resident Fees	2,459,000	2,652,000	2,652,000	193,000
	76,623,000	76,060,000	76,060,000	(563,000)
Other Revenue - Undesignated				
Application Fee	950,000	950,000	950,000	-
Miscellaneous Category IV Fees	150,000	1,095,000	1,095,000	945,000
Financial Aid Portion of Fees	1,585,000	-	1,632,000	47,000
Federal Work Study Funding	854,462	-	854,462	-
	3,539,462	2,045,000	4,531,462	992,000
Restricted Student Fees				
Health Services Fee	6,966,000	7,117,000	7,117,000	151,000
Augmented Health Services	100,000	95,000	95,000	(5,000)
Graduate Business Fee	250,000	275,000	275,000	25,000
Miscellaneous Course Fees	200,000	215,000	215,000	15,000
Consolidated Course Fee	364,000	360,000	360,000	(4,000)
Student Learning Fee	2,480,000	2,555,000	2,555,000	75,000
	10,360,000	10,617,000	10,617,000	257,000
	90,522,462	88,722,000	91,208,462	686,000
Total Baseline Sources	243,427,462	245,627,000	248,113,462	4,686,000

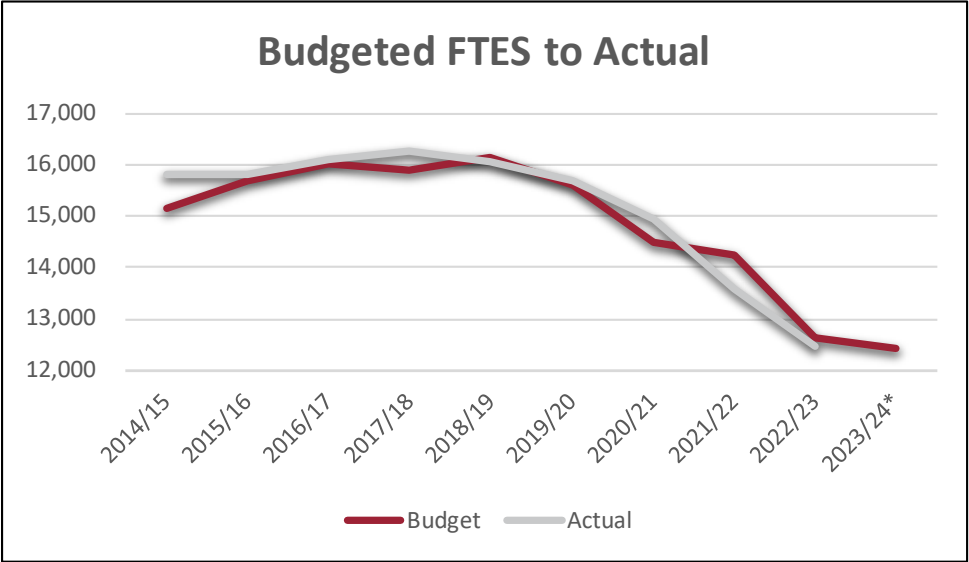
Appendix A-1 Enrollment Charts

Budgeted FTES to Actual

Budgeted FTES to Actual

Year	Budget	Actual	Diff	Ratio
2014/15	15,147	15,819	672	104.4%
2015/16	15,689	15,795	106	100.7%
2016/17	16,006	16,083	77	100.5%
2017/18	15,875	16,282	407	102.6%
2018/19	16,130	16,060	-70	99.6%
2019/20	15,615	15,705	90	100.6%
2020/21	14,500	14,941	440.9	103.0%
2021/22	14,250	13,578	-672	95.3%
2022/23	12,638	12,457	-181	98.6%
2023/24*	12,428			

*23/24 figures are estimated



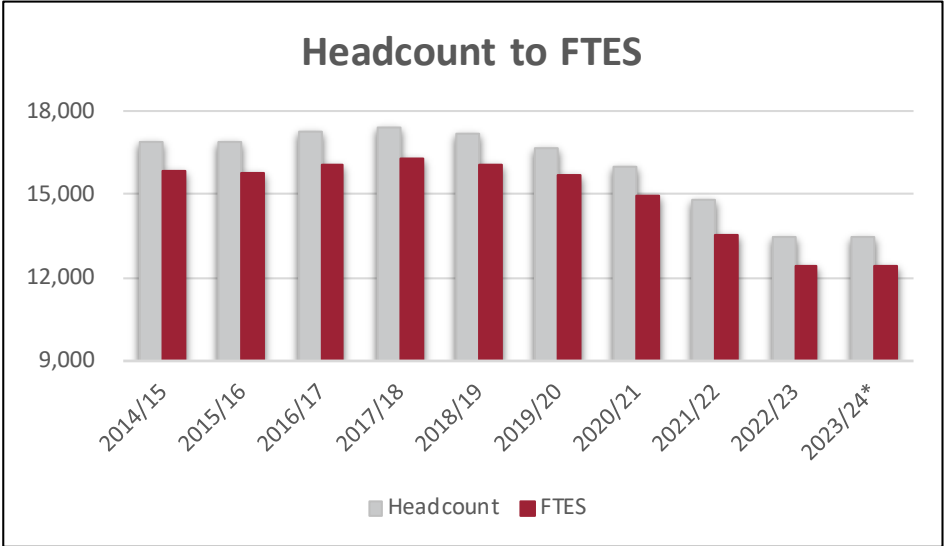
Appendix A-1 Enrollment Charts

Headcount to FTES

Headcount to FTES

Year	Headcount	FTES	Ratio
2014/15	16,898	15,819	93.6%
2015/16	16,933	15,795	93.3%
2016/17	17,299	16,083	93.0%
2017/18	17,421	16,282	93.5%
2018/19	17,177	16,060	93.5%
2019/20	16,661	15,705	94.3%
2020/21	16,041	14,941	93.1%
2021/22	14,801	13,578	91.7%
2022/23	13,487	12,457	92.4%
2023/24*	13,450	12,428	92.4%

*23/24 figures are estimated



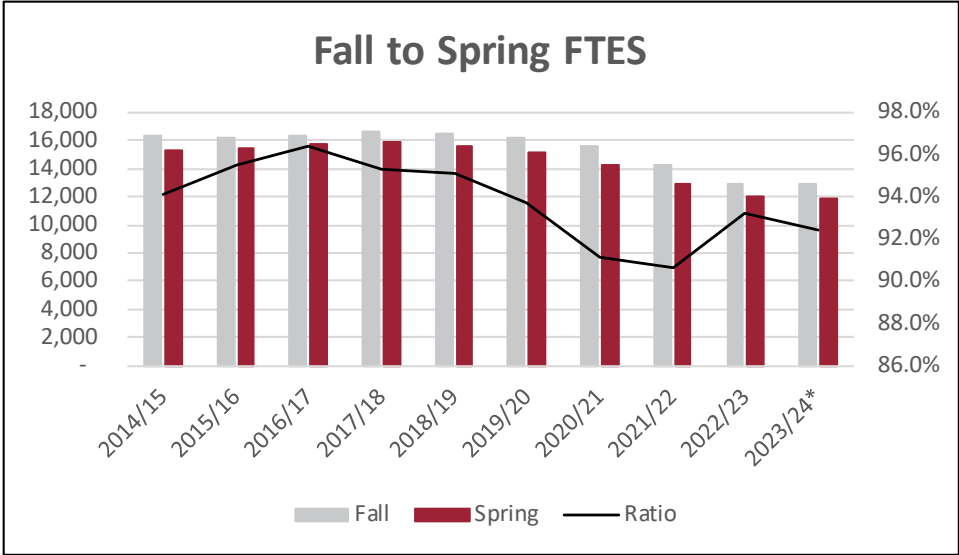
Appendix A-1 Enrollment Charts

Fall to Spring FTES

Fall to Spring FTES

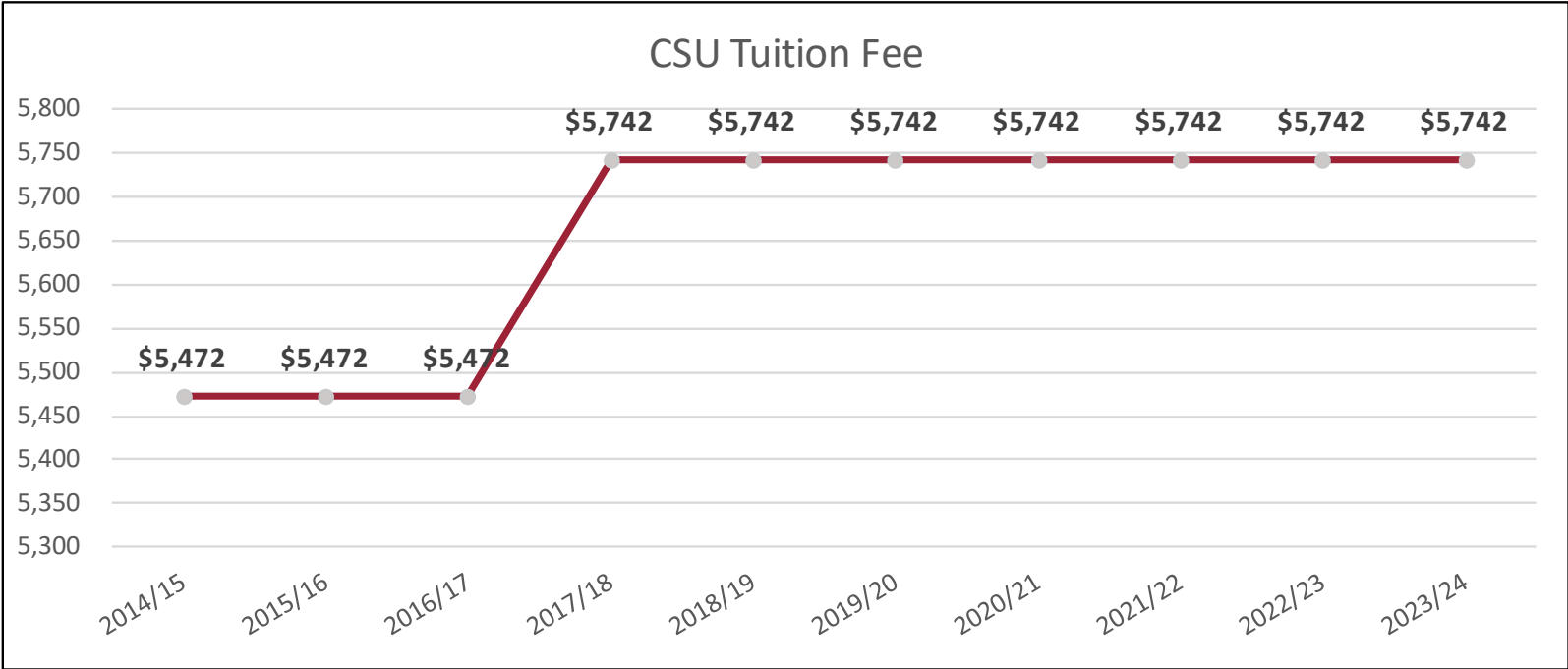
Year	Fall	Spring	Diff	Ratio
2014/15	16,252	15,300	(952)	94.1%
2015/16	16,140	15,413	(728)	95.5%
2016/17	16,343	15,748	(596)	96.4%
2017/18	16,647	15,862	(785)	95.3%
2018/19	16,437	15,632	(806)	95.1%
2019/20	16,181	15,164	(1,017)	93.7%
2020/21	15,608	14,221	(1,387)	91.1%
2021/22	14,231	12,896	(1,335)	90.6%
2022/23	12,869	11,992	(877)	93.2%
2023/24*	12,891	11,913	(978)	92.4%

**23/24 figures are estimated*

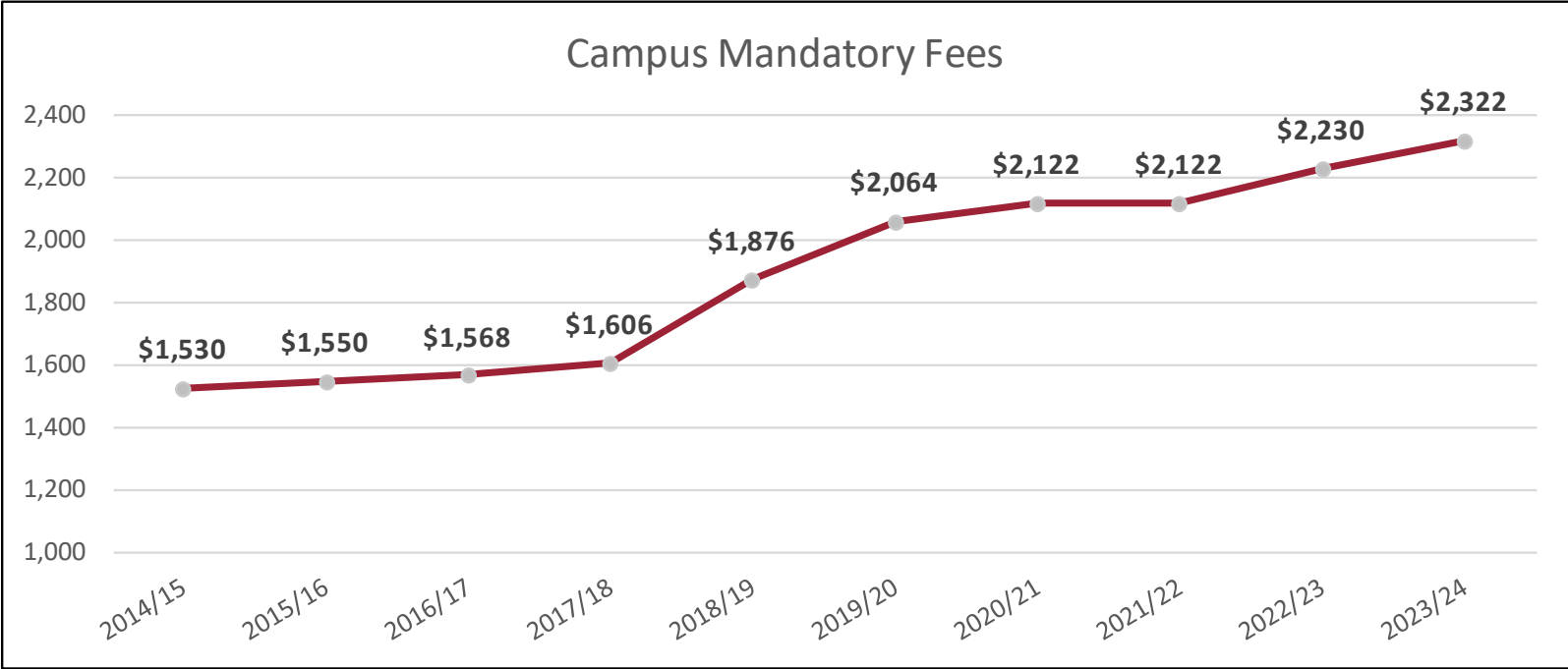


Appendix A-2 Fee Charts

CSU Tuition Fee

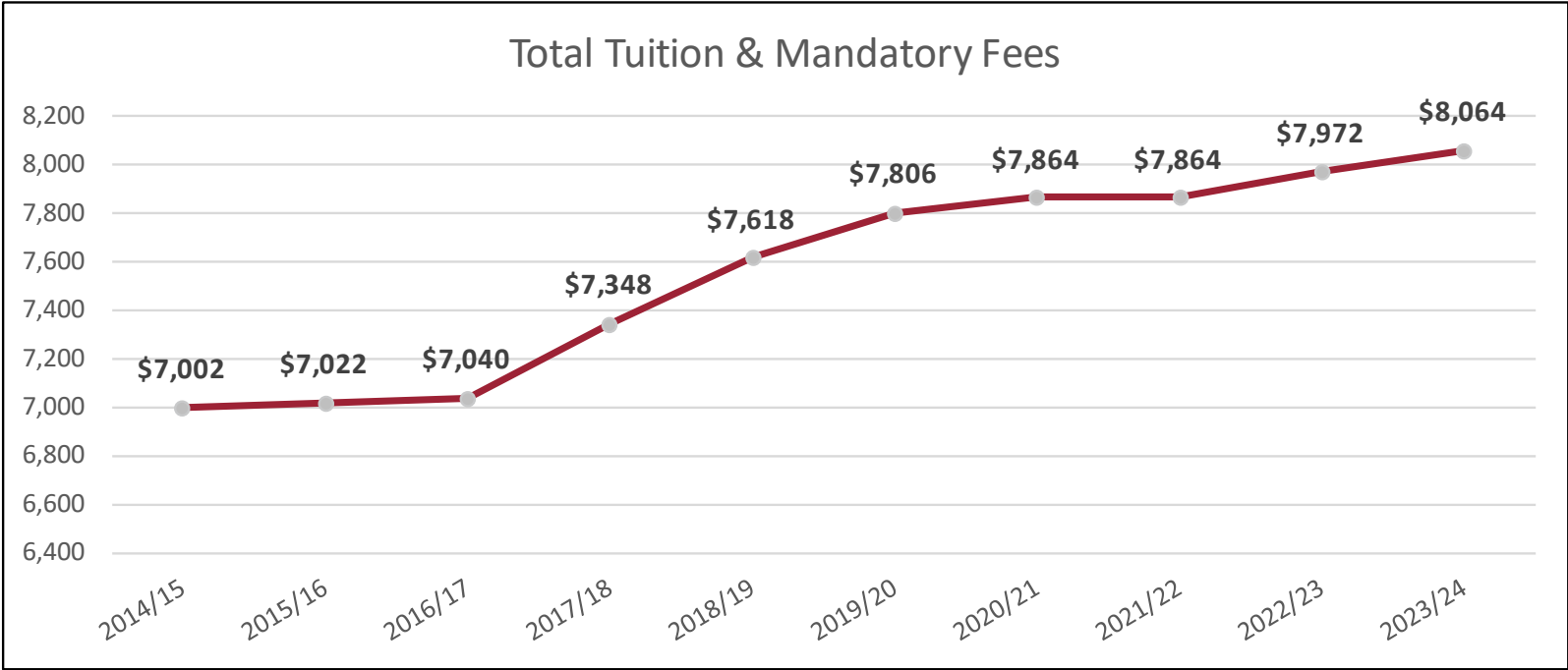


Appendix A-2 Fee Charts
Campus Mandatory Fees



Appendix A-2 Fee Charts

Total Tuition & Mandatory Fees



Appendix A-3 10 Year Campus Fee History

Fee Type	2014/15	2015/16		2016/17		2017/18		2018/19 ^(A)		2019/20		2020/21		2021/22 ^(B)		2022/23		2023/24		2023/24
	Fee	Fixed	CPI	Fixed	CPI	Fixed	CPI	Fixed	CPI	Fixed	CPI	Fixed	CPI	Fixed	CPI	Fixed	CPI	Fixed	CPI	Total
Student Union	\$385		\$3		\$3		\$8		\$8		\$8		\$10				\$30		\$23	\$478
Student Activity	\$65		\$1		\$0		\$1		\$1		\$1		\$2				\$5		\$4	\$80
Consolidated Course Fee	\$13																			\$13
Student Learning Fee	\$26	\$4		\$4		\$4		\$44		\$4		\$4				\$4		\$4		\$98
IRA - Baseline	\$45		\$0		\$0		\$1		\$1		\$1		\$1				\$3		\$3	\$55
IRA - Athletics	\$93		\$1		\$1		\$2	\$0	\$2	\$51		\$3				\$3		\$3		\$159
Health Services Fee	\$133		\$1		\$1		\$3	\$99		\$9		\$9				\$9		\$9		\$273
Health Facilities Fee	\$3																			\$3
ID Card	\$2																			\$2
Per Semester	\$765	\$4	\$6	\$4	\$5	\$4	\$15	\$143	\$12	\$64	\$10	\$16	\$13	\$0	\$0	\$16	\$38	\$16	\$30	\$1,161
Annual	\$1,530		\$20		\$18		\$38		\$310		\$148		\$58		\$0		\$108		\$92	\$2,322
Consumer Price Index (CPI) ^(C)	1.5%		0.8%		0.7%		2.1%		2.1%		1.9%		2.3%		1.4%		7.0%		6.5%	

- (A) For 2018/19, Student Learning Fee increased by \$4 in Fall 2018 and \$40 in Spring 2019
- (B) For 2021/22 President Hutchinson approved the recommendation to keep Category II fees flat and remain at the 2020/21 rates
All fixed, scheduled increases were delayed by one year and resumed in the 2022/23 academic year.
- (C) CPI is from Bureau of Labor Statistics - CPI for all Urban Consumers (CPI-U) as of December each year.

Appendix A-4 Financial Aid Set Aside & Work Study

Financial Aid Set Aside (FASA) funds Work Study, grant in aid and job development

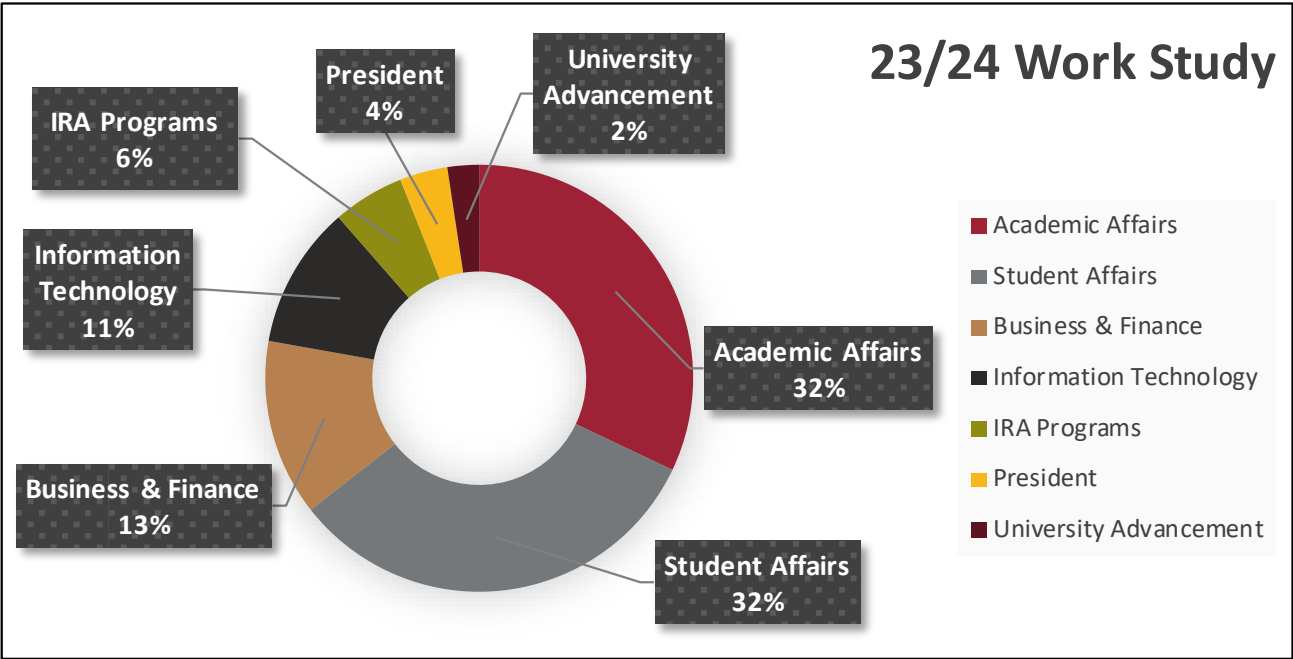
Fee Type	23/24 Projected Revenue	FASA %	FASA Amount	Program Balance
Student Union	12,461,000	3.4%	424,000	12,037,000
Student Activity	2,086,000	15.0%	313,000	1,773,000
Student Learning Fee	2,555,000	33.0%	843,000	1,712,000
IRA - Baseline	1,434,000	14.1%	202,000	1,232,000
IRA - Athletics	4,145,000	4.0%	166,000	3,979,000
Health Services Fee	7,117,000	6.0%	427,000	6,690,000
	29,798,000		2,375,000	27,423,000

Distribution of Financial Aid Set Aside	22/23	23/24	Change
Grant in Aid	425,000	425,000	\$ -
Chico University Grant (CHUG)	718,000	743,000	\$ 25,000
Job Development	50,000	50,000	\$ -
Work Study	1,110,000	1,157,000	\$ 47,000
	2,303,000	2,375,000	\$ 72,000

Work Study Funding	22/23	23/24	Change
Federal Award	794,650	794,650	-
Minimum 30% Campus Match	340,564	394,883	54,319
Fed Award-America Reads*	59,812	59,812	-
Perkins Match	54,319	-	(54,319)
Job Development	50,000	50,000	-
FASA	1,110,000	1,157,000	47,000
	2,409,345	2,456,345	47,000

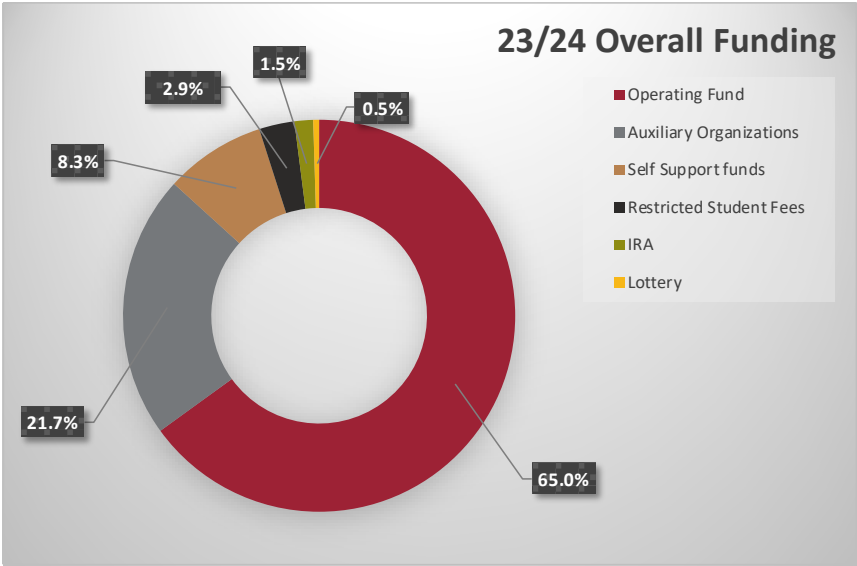
Appendix A-4 Financial Aid Set Aside & Work Study

Work Study Distribution	22/23	23/24	Change
President	87,000	88,800	1,800
Academic Affairs	762,845	787,595	24,750
Business & Finance	383,500	328,420	(55,080)
Student Affairs	779,000	795,080	16,080
University Advancement	57,500	58,690	1,190
Information Technology	206,500	264,760	58,260
IRA Programs	133,000	133,000	-
	2,409,345	2,456,345	47,000



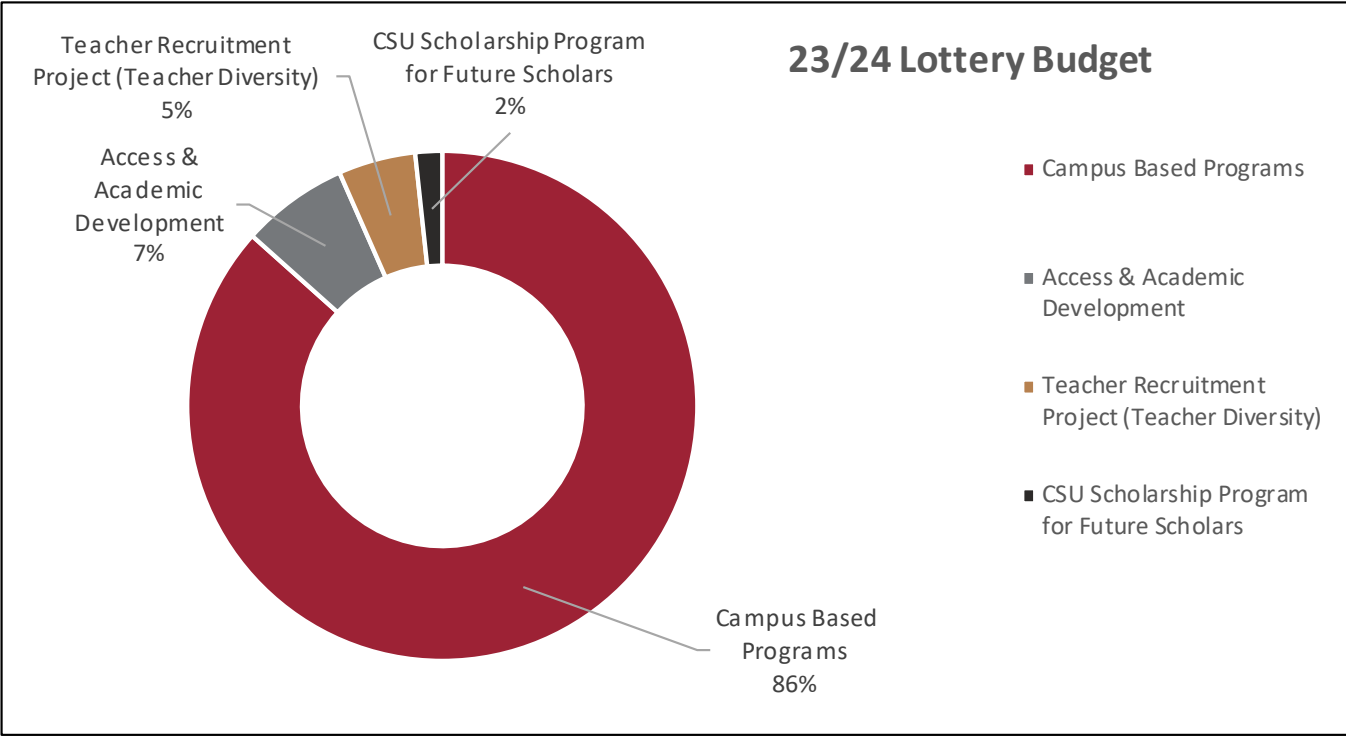
Appendix A-5 Overall Funding Summary

Funds	22/23	23/24	Difference
State Funds			
Operating Fund	233,067,462	236,446,462	3,379,000
Restricted Student Fee Funds	10,360,000	10,617,000	257,000
Instructionally Related Activities (IRA)	5,489,000	5,579,000	90,000
Lottery	1,617,000	1,762,000	145,000
Self Support Funds			
Housing	22,343,609	19,872,977	(2,470,632)
Professional and Continuing Education	9,455,000	9,159,000	(296,000)
Parking	990,000	1,200,000	210,000
Auxiliary Organizations			
Associated Students	22,487,209	22,204,855	(282,354)
Chico State Enterprises	45,192,864	45,946,764	753,900
University Foundation	9,058,327	10,895,023	1,836,696



Appendix A-6 Lottery Budget

	22/23	23/24		
	Final Budget	Final Budget	Change	
CSU Scholarship Program for Future Scholars	30,000	30,000	-	0%
Teacher Recruitment Project (Teacher Diversity)	86,370	86,370	-	0%
Access & Academic Development	119,464	119,464	-	0%
Campus Based Programs	1,381,166	1,526,166	145,000	10%
Total Lottery Budget	1,617,000	1,762,000	145,000	9%



Appendix A-7 Risk Pool

2023/24 Premiums											
	Campus Total	CSU Operating Fund	Health Services	IRA Activity	IRA Athletics	IRA Rec Sports	Professiona I & Cont Ed	Housing	Parking	Lottery	Total Self Support ^(E)
Liability ^(A)	1,168,218	1,072,205	31,036	1,770	17,025	1,448	24,733	17,758	427	1,816	96,013
Athletics Med/Liability ^(F)	34,667	-	-	-	34,667	-	-	-	-	-	34,667
Workers' Comp ^(B)	1,199,547	1,100,961	31,868	1,817	17,481	1,487	25,396	18,234	438	1,865	98,586
UI/Disability Insurance	471,323	432,586	12,522	714	6,869	584	9,979	7,164	172	733	38,737
Vehicle Insurance ^(C)	58,863	58,419	-	-	-	-	-	222	222	-	444
Property ^(D)	1,259,204	1,087,536	7,860	-	-	-	7,882	151,380	4,546	-	171,668
Total premiums	4,191,822	3,751,707	83,286	4,301	76,042	3,519	67,990	194,758	5,805	4,414	440,115
Deductible Coverage	300,000	300,000	-	-	-	-	-	-	-	-	-
Total Risk Pool Costs	4,491,822	4,051,707	83,286	4,301	76,042	3,519	67,990	194,758	5,805	4,414	440,115
2022/23 Distribution	4,467,631	4,097,075	79,662	41,597	37,685	-	72,923	127,531	4,345	6,813	370,556
\$ Change	24,191	(45,368)	3,624	(37,296)	38,357	3,519	(4,933)	67,227	1,460	(2,399)	69,559
% Change	0.5%	-1.1%	4.5%	-89.7%	101.8%		-6.8%	52.7%	33.6%	-35.2%	18.8%

(A) Liability premiums are distributed based on prior-year Total Expenditures

(C) Vehicle premiums are apportioned according to the number of insured vehicles

(D) Property premiums are apportioned according to insured value of buildings

(E) This amount represents the self-supporting funds prorata share of insurance premium expense and is reimbursed/credited back to the CSU Operating Fund

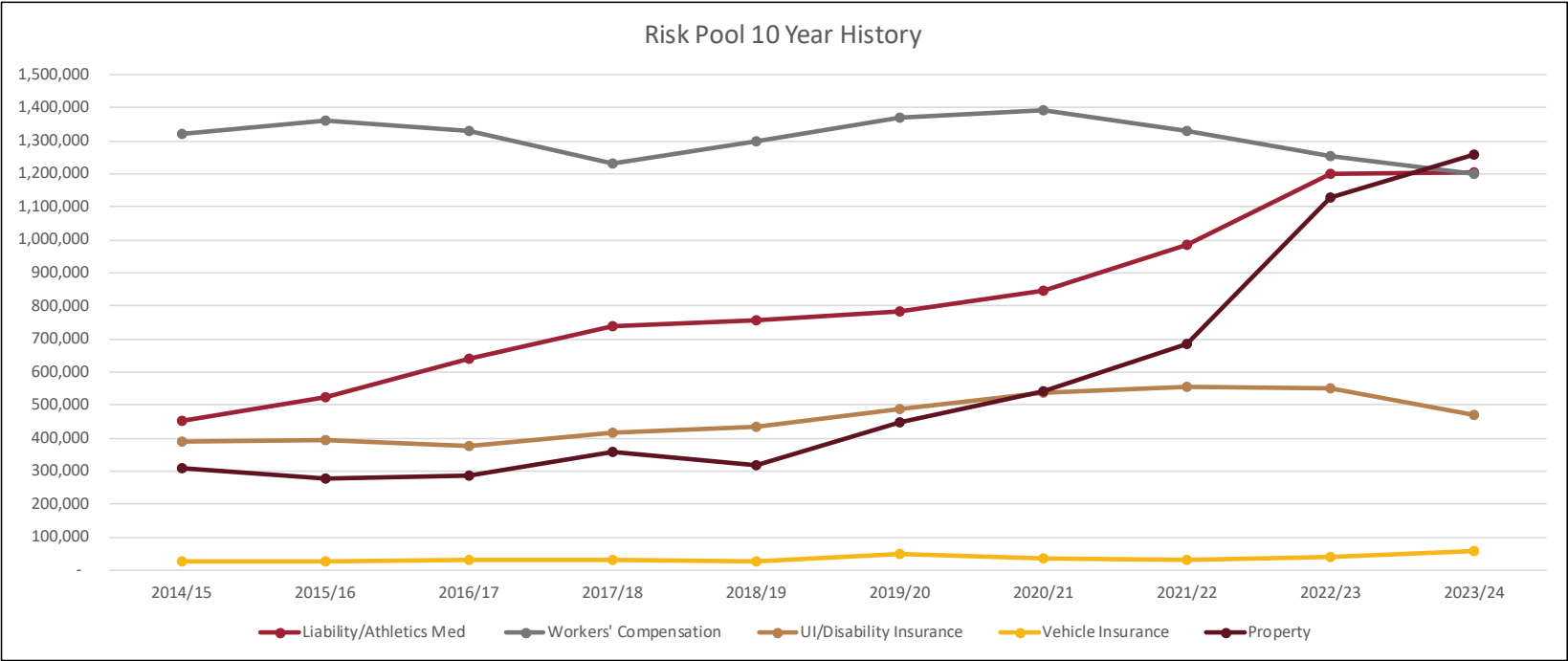
(F) Medical Liability insurance paid by Athletics

(G) Includes Live Scan & Prometrics

Appendix A-8 Risk Pool 10 Year History

Risk Pool Premium History

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Liability/Athletics Med	452,641	524,436	640,637	737,059	757,608	781,415	848,483	986,552	1,199,439	1,202,885
Workers' Compensation	1,321,996	1,358,833	1,328,110	1,229,320	1,298,121	1,370,715	1,393,776	1,329,532	1,252,492	1,199,547
UI/Disability Insurance	388,258	392,204	376,073	415,830	436,659	488,081	536,429	556,536	549,038	471,323
Vehicle Insurance	28,359	27,509	33,796	33,144	27,663	50,167	36,424	33,545	39,794	58,863
Property	310,394	277,568	286,116	359,256	320,254	449,504	541,491	684,475	1,130,249	1,259,204
Total premiums	2,501,648	2,580,550	2,664,732	2,774,609	2,840,305	3,139,882	3,356,603	3,590,640	4,171,012	4,191,822
\$ Change from Prior Year	50,774	78,902	84,182	109,877	65,696	299,577	216,721	234,037	580,372	20,810
% Change from Prior Year	0.5%	3.2%	3.3%	4.1%	2.4%	10.5%	6.9%	7.0%	16.2%	0.5%

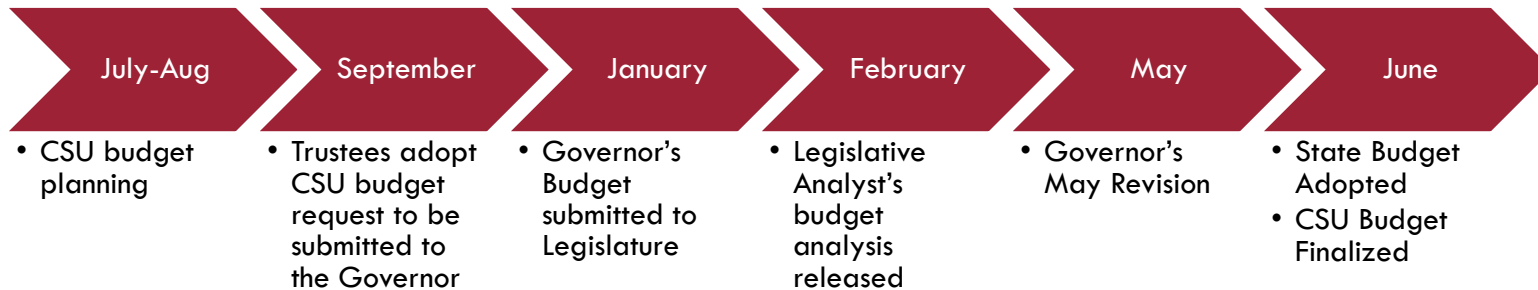


CAMPUS BUDGET NARRATIVE

The budget is an important annual planning document for Chico State. Given the continuing uncertainties with the economy and enrollment, Chico State has taken a prudent approach to build the 2023/24 budget. Base changes to the operating budget are funded through ongoing allocation or deallocation of state support and campus fee revenues.

The President and Cabinet Vice Presidents direct the resource allocation process, including the creation of the operating and capital budgets. University Budget Office, in collaboration with Academic and Student Affairs, Business and Finance, Information Technology, University Advancement, and Enrollment Management leaders advises on enrollment, revenue and expenditure assumptions, budget considerations, university-wide priorities relative to resource allocations, and campus guidelines relating to finance.

STATE BUDGET CYCLE



CAMPUS BUDGET CYCLE



Exhibit I and Exhibit IV – Operating Fund Sources

Overview of the major sources of revenue for the operating fund, including restricted student fee funds. This exhibit shows campus adjustments to the Chancellor’s Office published budget. Campus adjustments are necessary to accurately reflect local enrollment and fee revenue estimates, in order to project a reasonable baseline budget allocation.

Planning Parameters	Description	Amounts		Other Information/Resources
State Support	State support funding increased by 2% from 2022/23.	<u>2022/23</u> \$152.9M	<u>2023/24</u> \$156.9M	CO Budget memo
	CSU enrollment targets for Chico were flat from 2022/23 and no enrollment growth was provided for 2023/24.	Budget resident target = 15,560 FTES		The majority of the \$4M increase in state funding has specific designations such as retirement adjustment, health insurance and property/liability premium increases, and a reduction in the state university grant allocation.
Tuition	CSU, Chico’s 2022/23 budgeted FTES decreased from the prior year. 12,638 to 12,428 (1.7%).	<u>2022/23</u> \$74.2M	<u>2023/24</u> \$73.4M	Fee Information
		University Projected Headcount:		Tuition fee rates for 2023/24 remain the same as the 2022/23 academic year. Tuition is estimated at \$5,907 per budgeted FTES, an increase from the prior year’s \$5,868. The rate per FTES is recalculated each year based on a 3-year average of actual revenue per FTES.
		Summer 2023: 52		
		Fall 2023: 13,861		
		Spring 2024: 12,948		
		Budget planning target = 12,428 FTES		
Non-resident Fees	Non-resident FTES for 2023/24 is estimated at 360, an increase from the prior year’s 320.	<u>2022/23</u> \$2.5M	<u>2023/24</u> \$2.7M	Domestic Non-resident students expected to be flat. Increase is expected in foreign non-resident FTS in 2023/24 as compared to last year.
Misc. Fee Revenue	<ul style="list-style-type: none">- Application fee revenue is projected to stay flat due to stabilizing enrollment.- Misc. Course Fee revenue was reduced by \$105,000 to account for transcript revenue redirected directly to the Student Affairs division where the associated expenses exist.- Health Services, Student Learning Fee, IRA, and Financial Aid Set Aside are all expecting increases due to stabilizing FTES and fee rate increases.			

Exhibit II – Operating Fund Allocation, Internal Reallocations & Allocation of Increased Expenditures

Overview of how the Baseline Budget is allocated by division, including detailed changes to divisional base funding.

Planning Parameters	Description	Amounts	Other Information/Resources
Prior Year Baseline Summary	2022/23 Campus Budget Plan	\$243 million	2022/23 Campus Budget Plan
	2022/23 Retirement Adjustment <i>Campus state support is adjusted as CalPERS contribution rates change. Between 21/22 and 22/23, rates increased by 17.16% for Peace Officers and 2.78% for Staff/Faculty/MPP.</i>	\$2,623,000	This allocation is distributed to each division by their pro-rata share of the prior-year total retirement expense. The adjustment is based on actual CSU 2013/14 pensionable salaries reported by the State Controller's Office.
	2022/23 Basic Needs and GI2025 Adj.	\$1,406,000	\$1.1M in Graduation Initiative 2025 funding and \$276K in Basic Needs funding not included in Budget Memo B until 2023/24
Current Year Baseline Adjustments	Baseline State Support Adjustments	\$1,013,000	Strategic budget increases were applied in the following priority: <ul style="list-style-type: none"> • \$1.98M of additional funding for Health Care Premiums. • \$454K of additional funding for Property and Liability Premiums. • (\$1.06M) expenditure adjustment for the redistribution of the standard five percent of the State University Grant pool and a slight redistribution true up based on based on campus enrollment and relative need. • \$47K in Work Study/Fin Aid increase due to fee rate increases. • (\$441K) reflects the net of Fee Revenue Reduction and other fee adjustments, due to the drop-in enrollment.
	Internal Campus Reallocations	\$3,703,400	<ol style="list-style-type: none"> 1. The Business Information Technology Services was moved from Business and Finance to the Division of IT (\$623K). 2. 2022/23 Graduation Initiative 2025 funding was moved from President's Office to Academic Affairs (\$85K) and Student Affairs (\$115K).

Exhibit II – Operating Fund Allocation, Internal Reallocations & Allocation of Increased Expenditures

Overview of how the Baseline Budget is allocated by division, including detailed changes to divisional base funding.

Planning Parameters	Description	Amounts	Other Information/Resources
			<ol style="list-style-type: none">3. Funding was moved from Centrally Managed Strategic Initiative funds to the President's Office (\$200K).4. LatinX was moved from Student Affairs to President's Office (\$161K).5. The Office of Accessible Technology Services as well as several licenses for Salesforce, HighPoint, and Target X were moved from Student Affairs to the Division of IT (\$1.12M).6. Technology Learning Programs was moved from Academic Affairs to the Division of IT (\$849K).7. The IT component of the Office of Audit and Continuing Improvement was moved from Business and Finance to the Division of IT (\$377K).8. The Space and Facilities Utilization Specialist position was moved back to Academic Affairs from Business and Finance (\$170K).
	Allocation for Increased Costs	\$13,200,404	<ol style="list-style-type: none">1. \$614K has been reallocated for increased expenditures in utilities, misc. centrally managed costs, and a decrease of risk pool & property/liability premiums and the campus space budget.2. \$1.275M has been reallocated for increased IT costs related to the security audit and software previously funded by HEERF.3. \$1.47M has been reallocated to centrally managed strategic initiatives to be used for campus-wide priorities.4. \$9.8M has been reallocated to centrally managed to be held and used for future unfunded campus expenditures.

Exhibit III – Divisional Resource Summary

Displays total operating fund sources and uses by division, including funding uses by major expenditure category.

Planning Parameters	Description
President's Office	Each division's funding sources and planned uses, by expenditure category, are projected and compared to the prior year. Divisions are asked to provide estimates on revenues & reimbursements not centrally budgeted by the University Budget Office to present a complete picture of total divisional operating fund sources and uses.
Academic Affairs	
Business & Finance	
Student Affairs	
University Advancement	
Information Technology	
Centrally Managed	<ul style="list-style-type: none">- State University Grant (SUG) decreased by \$1.06M through a system-wide redistribution.- Utilities budget increased by \$1.15M due to nationwide energy increases, primarily increased costs for natural gas.- Risk Pool (insurance) decreased slightly by \$120K for 2023/24.- Strategic initiatives was allocated roughly \$1.3M to replenish base funding which had reduced by previous president's commitments.- Space budget decreased by \$82K for 2023/24.- HR and Miscellaneous central cost budgets increase by \$120K for 2023/24.- Roughly \$9.8M was contributed by all divisions to Campus Priorities for future unfunded campus expenditures.
Notes	<ul style="list-style-type: none">- Salary and benefit projections by divisions include current employees as well as critical vacancies authorized to be filled but do not include all divisional vacancies in order to better approximate the estimated draw on reserves by year end.

Appendices

Description	Other Information/Resources
Appendix A-1, A-2 and A-3	<p>Displays the 10-year trends in enrollment and fee revenue.</p> <p><i>Changes from the prior year:</i> Standard CPI increases were applied to Student Union, Student Activity and IRA – Baseline fees. Fixed dollar increases were applied to Student Learning Fee, IRA – Athletics and Health Services fee based on schedule generated from 2017/18 Advisory Referendum.</p>
Appendix A-4	<p>Select mandatory student fees have a portion set aside for student financial aid. This schedule shows the percentages by fee and estimated total set aside for student financial aid. This also shows the distribution by type of aid. Work study is funded by this set aside in addition to a federal award. Work study distribution by division is also included in this appendix.</p> <p><i>Changes from the prior year:</i></p> <ul style="list-style-type: none"> - Chico University Grant (CHUG) allocation increased \$25K and Work-study increased \$47K due to fee rate increases despite decrease in budgeted FTES. - Various work study reallocations primarily due to departments migrated to Division of Information Technology as well as redistribution of \$30K from Business & Finance due to decreased work study need.
Appendix A-5	<p>Breakout of funding sources for major campus funds outside of the operating fund. Provides a comprehensive view of total campus funding. Excludes funds that are administered by the University but are not budgeted such as financial aid funds, contracts and grants trust, miscellaneous trust, deferred maintenance and major capital projects.</p> <p>Associated Students, Chico State Enterprises and University Foundation are Auxiliary Organizations that are separate non-profits, that support the University. Each of the organizations has its own website with a budget and financial information. See the links below.</p> <ul style="list-style-type: none"> - Associated Students - Chico State Enterprises - University Foundation
Appendix A-6	<p>Breakout of the uses of lottery funding.</p> <ul style="list-style-type: none"> - Lottery funding received from the State expected to increase by \$145K in 2023/24.
Appendix A-7	Displays current year risk pool liability by fund and activity.
Appendix A-8	Displays risk pool liability amounts by year and major category for the last 10 years.