



California State
University Chico

2025-26
Campus
Budget Plan

Table of Contents

| General Fund Allocation Exhibits | | Page |
|---|---|-------------|
| I | Operating Fund Sources | 1 |
| II | Operating Fund Allocation | 2 |
| IIA | Internal & Other Reallocation of Expenditures | 3 |
| III | Divisional Resource Summaries | 4 - 11 |
| IV | Revenue Sources | 12 |
| Appendices | | |
| A-1 | Enrollment Trend Charts | 13-15 |
| A-2 | Fee Charts | 16-18 |
| A-3 | Campus Fee History | 19 |
| A-4 | Financial Aid Set Aside & Workstudy | 20-21 |
| A-5 | Overall Funding Summary | 22 |
| A-6 | Lottery | 23 |
| A-7 | Risk Pool Distribution | 24 |
| Narrative | | |
| | Campus Budget | 25-30 |



Exhibit I - Operating Fund Sources

| | State Support | Tuition | Non-Resident | Misc Fee Revenue | Campus Subtotal | Total Budget |
|--|---------------|-------------|--------------|------------------|-----------------|--------------------|
| 24/25 Baseline Allocation | 163,566,000 | 81,393,000 | 2,650,000 | 14,190,061 | 98,233,061 | 261,799,061 |
| 24/25 Campus Adjustments | - | (3,501,000) | 2,000 | (1,528,061) | (5,027,061) | (5,027,061) |
| 24/25 Baseline per CO Letter B 2024-02 | 163,566,000 | 77,892,000 | 2,652,000 | 12,662,000 | 93,206,000 | 256,772,000 |
| 24/25 State Retirement Adjustment | (5,189,000) | | | | | (5,189,000) |
| 24/25 Restoring One Time Reduction (CSU \$75M) | 2,266,000 | | | | | 2,266,000 |
| 24/25 3% Resident Target Reallocation | (4,394,000) | | | | | (4,394,000) |
| 25/26 CSU 3% Budget Reduction | (4,578,000) | | | | | (4,578,000) |
| 25/26 Health Premiums | 2,354,000 | | | | | 2,354,000 |
| 25/26 Liability & Property Insurance Premiums | 331,000 | | | | | 331,000 |
| 25/26 Utilities | 1,363,000 | | | | | 1,363,000 |
| 25/26 SUG allocation | 2,937,000 | | | | | 2,937,000 |
| 25/26 State Support Revenue Adjustment | (5,243,000) | | | | | (5,243,000) |
| 25/26 Student Fee Adjustments | | 8,744,000 | 159,120 | 276,880 | 9,180,000 | 9,180,000 |
| 25/26 Baseline per CO Letter B 2025-02 | 153,413,000 | 86,636,000 | 2,811,120 | 12,938,880 | 102,386,000 | 255,799,000 |
| 25/26 Campus Fee Revenue Adjustments | - | 5,316,000 | (622,120) | 1,021,091 | 5,714,971 | 5,714,971 |
| 25/26 Baseline Allocation | 153,413,000 | 91,952,000 | 2,189,000 | 13,959,971 | 108,100,971 | 261,513,971 |
| Change From Prior Year | (10,153,000) | 10,559,000 | (461,000) | (230,090) | 9,867,910 | (285,090) |
| 25/26 Other Revenue & Reimbursements | | | | | | 21,376,705 |
| Total Funding Sources (Total Division Other Sources in Exhibit III) | | | | | | 282,890,676 |

2025/26 OPERATING FUND SOURCES

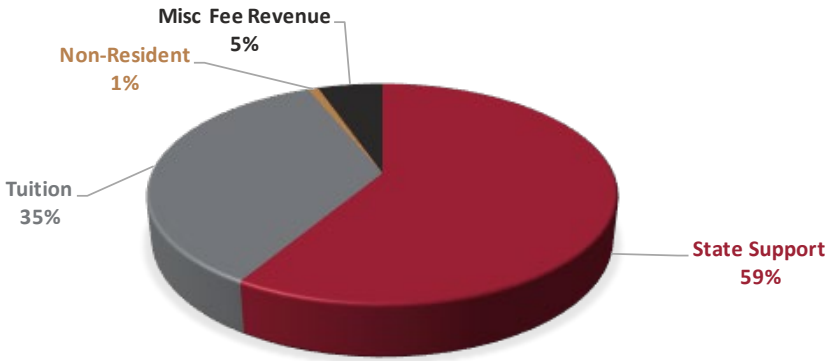


Exhibit II - Operating Fund Allocation

| | Divisional Allocations | | | | | | Subtotal | University Wide | | | | | | Subtotal | Total |
|--|------------------------|--------------------|------------------|-------------------|------------------------|------------------------|--------------------|-------------------|--------------------------|------------------------|-------------------|-------------------------|---------------------|--------------------|--------------------|
| | Academic Affairs | Business & Finance | President | Student Affairs | University Advancement | Information Technology | | Financial Aid | Util/Risk/Legal/Misc Exp | Designated Allocations | Benefits Pool | Restricted Student Fees | Budget Distribution | | |
| Prior Year Baseline Summary | | | | | | | | | | | | | | | |
| 24/25 Campus Budget Plan | 125,339,580 | 27,236,945 | 2,890,819 | 18,340,726 | 6,101,328 | 21,771,857 | 201,681,255 | 20,860,919 | 15,306,411 | 5,125,000 | | 11,047,000 | 7,778,476 | 60,117,806 | 261,799,061 |
| 24/25 State Retirement Adjustment | | | | | | | - | | | | | | (5,189,000) | (5,189,000) | (5,189,000) |
| Final 24/25 Baseline Budget Allocation | 125,339,580 | 27,236,945 | 2,890,819 | 18,340,726 | 6,101,328 | 21,771,857 | 201,681,255 | 20,860,919 | 15,306,411 | 5,125,000 | | 11,047,000 | 2,589,476 | 54,928,806 | 256,610,061 |
| Percent of Divisional Allocation | 62.1% | 13.5% | 1.4% | 9.1% | 3.0% | 10.8% | | | | | | | | | |
| Current Year Baseline Adjustments | | | | | | | | | | | | | | | |
| 24/25 Resident Target Reallocation | | | | | | | - | | | | | | (4,394,000) | (4,394,000) | (4,394,000) |
| 24/25 Restoring One Time Reduction | | | | | | | | | | | | | 2,266,000 | 2,266,000 | 2,266,000 |
| 25/26 Health Premiums | | | | | | | | | | | | | 2,354,000 | 2,354,000 | 2,354,000 |
| 25/26 Liability & Property Insurance Premiums | | | | | | | | | | | | | 331,000 | 331,000 | 331,000 |
| 25/26 Utilities | | | | | | | | | | | | | 1,363,000 | 1,363,000 | 1,363,000 |
| 25/26 SUG allocation | | | | | | | | 2,937,000 | | | | | 2,937,000 | 2,937,000 | 2,937,000 |
| 25/26 State Support Revenue Adjustment | | | | | | | | | | | | | (5,243,000) | (5,243,000) | (5,243,000) |
| 25/26 CSU Budget Reduction (3%) | | | | | | | | | | | | | (4,578,000) | (4,578,000) | (4,578,000) |
| 25/26 Adjusted Fee Revenue | | | | | | | | | | | | 939,250 | 10,133,000 | 11,072,250 | 11,072,250 |
| 25/26 Workstudy Adjustment | 60,000 | 55,000 | 55,000 | 45,000 | 5,000 | 80,000 | 300,000 | | | | | | - | - | 300,000 |
| Internal & Other Reallocations of Expenditures | (45,933,499) | (12,004,665) | (732,922) | (6,840,600) | (2,715,121) | (6,915,788) | (75,142,594) | | (991,946) | 2,553,000 | 73,840,754 | | (1,763,554) | 73,638,254 | (1,504,340) |
| 25/26 Baseline Adjustments | (45,873,499) | (11,949,665) | (677,922) | (6,795,600) | (2,710,121) | (6,835,788) | (74,842,594) | 2,937,000 | (991,946) | 2,553,000 | 73,840,754 | 939,250 | 468,446 | 79,746,504 | 4,903,910 |
| 25/26 Baseline Allocation | 79,466,081 | 15,287,281 | 2,212,897 | 11,545,126 | 3,391,207 | 14,936,069 | 126,838,661 | 23,797,919 | 14,314,465 | 7,678,000 | 73,840,754 | 11,986,250 | 3,057,922 | 134,675,310 | 261,513,971 |

Exhibit IIA – Internal & Other Reallocations of Expenditures

| | Academic Affairs | Business & Finance | President | Student Affairs | University Advancement | Information Technology | Univ Wide Budgets | Benefits Pool | Univ Wide Designated | Budget Distribution |
|---|---------------------|---------------------|------------------|--------------------|------------------------|------------------------|-------------------|-------------------|----------------------|---------------------|
| Internal Reallocations | | | | | | | | | | |
| CalNAGPRA position from strategic initiative dollars | | | 150,000 | | | | | | (150,000) | |
| Director of Prevention benefit support from strategic initiative dollars | | | | 52,500 | | | | | (52,500) | |
| Facilities utilization position/O&E from AA to BF | (165,894) | 165,894 | | | | | | | | |
| Student club support position from B&F to SA | | (83,843) | | 83,843 | | | | | | |
| On-campus student employment position (.5 FTE) from SA to B&F | | 34,758 | | (34,758) | | | | | | |
| Total Internal Reallocations | (165,894) | 116,809 | 150,000 | 101,585 | - | - | - | - | (202,500) | - |
| Other Reallocations | | | | | | | | | | |
| Division base adjustment to fund financial aid (Work-study; Grant in Aid) | (934,908) | (203,160) | (21,563) | (136,803) | (45,510) | (162,396) | | | | |
| Utilities/risk pool reallocation | | | | | | | (991,946) | | | 991,946 |
| 24/25 budget allocation to univ wide designated for campus marketing | | | | | | | | | 2,553,000 | (2,553,000) |
| Strategic initiative budget increase | | | | | | | | | 202,500 | (202,500) |
| Division base adjustment to fund university-wide benefits pool | (44,832,697) | (11,918,314) | (861,359) | (6,805,382) | (2,669,611) | (6,753,391) | | 73,840,754 | | |
| Total Other Reallocations | (45,767,605) | (12,121,474) | (882,922) | (6,942,185) | (2,715,121) | (6,915,788) | (991,946) | 73,840,754 | 2,755,500 | (1,763,554) |
| Total Division Impact | (45,933,499) | (12,004,665) | (732,922) | (6,840,600) | (2,715,121) | (6,915,788) | (991,946) | 73,840,754 | 2,553,000 | (1,763,554) |

Exhibit III - Divisional Resource Summary Operating Fund

Academic Affairs

Funding Sources

| | 2024/25 | 2025/26 | Change | |
|--------------------------------|--------------------|-------------------|---------------------|----------------|
| Baseline Budget Allocation | 125,339,580 | 79,466,081 | (45,873,499) | (36.6%) |
| Other Revenue & Reimbursements | 3,777,800 | 9,298,510 | 5,520,710 | 146.1% |
| Total Funding Sources | 129,117,380 | 88,764,591 | (40,352,789) | (31.3%) |

Funding Uses

Personnel Costs

Salaries & Wages

| | | | | |
|-------------------|-------------------|-------------------|--------------------|---------------|
| Faculty | 67,832,100 | 66,082,200 | | |
| Management | 5,760,200 | 5,449,100 | | |
| Support Staff | 13,047,500 | 13,418,900 | | |
| Student Assistant | 1,194,800 | 1,139,500 | | |
| Overtime | 22,100 | 24,400 | | |
| | 87,856,700 | 86,114,100 | (1,742,600) | (2.0%) |

Benefits*

| | | | | |
|------------------------------|--------------------|-------------------|---------------------|----------------|
| | 43,873,000 | - | | |
| Total Personnel Costs | 131,729,700 | 86,114,100 | (45,615,600) | (34.6%) |

| | | | | |
|---------------------------------|------------------|------------------|------------------|---------------|
| Work Study | 650,000 | 710,000 | | |
| General Operating Expense | 1,900,700 | 4,514,800 | | |
| Total Operating Expenses | 2,550,700 | 5,224,800 | 2,674,100 | 104.8% |

| | | | | |
|-----------------------|--------------------|-------------------|---------------------|----------------|
| Total Expenses | 134,280,400 | 91,338,900 | (42,941,500) | (32.0%) |
|-----------------------|--------------------|-------------------|---------------------|----------------|

| | | | | |
|-------------------------------|-------------|-------------|--|--|
| Contribution to/from Reserves | (5,163,020) | (2,574,309) | | |
|-------------------------------|-------------|-------------|--|--|

| | | | | |
|---------------------------|--------------------|-------------------|---------------------|----------------|
| Total Funding Uses | 129,117,380 | 88,764,591 | (40,352,789) | (31.3%) |
|---------------------------|--------------------|-------------------|---------------------|----------------|

*2025/26 moved to university wide benefits pool

Exhibit III - Divisional Resource Summary Operating Fund

Business & Finance

Funding Sources

| | 2024/25 | 2025/26 | Change | |
|--------------------------------|-------------------|-------------------|---------------------|----------------|
| Baseline Budget Allocation | 27,236,945 | 15,287,281 | (11,949,664) | (43.9%) |
| Other Revenue & Reimbursements | 3,532,000 | 4,527,150 | 995,150 | 28.2% |
| Total Funding Sources | 30,768,945 | 19,814,431 | (10,954,514) | (35.6%) |

Funding Uses

Personnel Costs

Salaries & Wages

| | | | | |
|---------------------|-------------------|-------------------|---------|------|
| Management | 4,883,000 | 5,239,974 | | |
| Support Staff | 12,882,000 | 13,340,180 | | |
| Student Assistant | 34,000 | 69,645 | | |
| Overtime | 500,000 | 500,000 | | |
| Shift Differentials | 280,000 | 280,000 | | |
| | 18,579,000 | 19,429,799 | 850,799 | 4.6% |

Benefits*

| | | | | |
|------------------------------|-------------------|-------------------|---------------------|----------------|
| | 11,588,000 | | | |
| Total Personnel Costs | 30,167,000 | 19,429,799 | (10,737,201) | (35.6%) |

| | | | | |
|---------------------------------|------------------|------------------|------------------|---------------|
| Work Study | 200,000 | 255,000 | | |
| General Operating Expense | 4,397,000 | 4,037,680 | | |
| Total Operating Expenses | 4,597,000 | 4,292,680 | (304,320) | (6.6%) |

| | | | | |
|-----------------------|-------------------|-------------------|---------------------|----------------|
| Total Expenses | 34,764,000 | 23,722,479 | (11,041,521) | (31.8%) |
|-----------------------|-------------------|-------------------|---------------------|----------------|

| | | | | |
|-------------------------------|-------------|-------------|--|--|
| Contribution to/from Reserves | (3,995,055) | (3,908,048) | | |
|-------------------------------|-------------|-------------|--|--|

| | | | | |
|---------------------------|-------------------|-------------------|---------------------|----------------|
| Total Funding Uses | 30,768,945 | 19,814,431 | (10,954,514) | (35.6%) |
|---------------------------|-------------------|-------------------|---------------------|----------------|

*2025/26 moved to university wide benefits pool

Exhibit III - Divisional Resource Summary Operating Fund

President's Office

Funding Sources

| | 2024/25 | 2025/26 | Change | |
|--------------------------------|------------------|------------------|------------------|----------------|
| Baseline Budget Allocation | 2,890,819 | 2,212,897 | (677,922) | (23.5%) |
| Other Revenue & Reimbursements | 192,000 | 44,000 | (148,000) | 100.0% |
| Total Funding Sources | 3,082,819 | 2,256,897 | (825,922) | (26.8%) |

Funding Uses

Personnel Costs

Salaries & Wages

| | | | | |
|-------------------|------------------|------------------|----------|--------|
| President | 466,757 | 466,757 | | |
| Management | 979,359 | 899,504 | | |
| Support Staff | 329,792 | 374,280 | | |
| Student Assistant | 10,250 | 10,250 | | |
| | 1,786,158 | 1,750,791 | (35,367) | (2.0%) |

Benefits*

| | | | | |
|------------------------------|------------------|------------------|------------------|----------------|
| | 866,114 | | | |
| Total Personnel Costs | 2,652,272 | 1,750,791 | (901,481) | (34.0%) |

| | | | | |
|---------------------------------|----------------|----------------|--------|-------|
| Work Study | 60,000 | 115,000 | | |
| General Operating Expense | 450,000 | 450,000 | | |
| Total Operating Expenses | 510,000 | 565,000 | 55,000 | 10.8% |

| | | | | |
|-----------------------|------------------|------------------|------------------|----------------|
| Total Expenses | 3,162,272 | 2,315,791 | (846,481) | (26.8%) |
|-----------------------|------------------|------------------|------------------|----------------|

| | | | | |
|-------------------------------|----------|----------|--|--|
| Contribution to/from Reserves | (79,453) | (58,894) | | |
|-------------------------------|----------|----------|--|--|

| | | | | |
|---------------------------|------------------|------------------|------------------|----------------|
| Total Funding Uses | 3,082,819 | 2,256,897 | (825,922) | (26.8%) |
|---------------------------|------------------|------------------|------------------|----------------|

*2025/26 moved to university wide benefits pool

Exhibit III - Divisional Resource Summary Operating Fund

Student Affairs

Funding Sources

| | 2024/25 | 2025/26 | Change | |
|--------------------------------|-------------------|-------------------|--------------------|----------------|
| Baseline Budget Allocation | 18,340,726 | 11,545,126 | (6,795,600) | (37.1%) |
| Other Revenue & Reimbursements | 1,556,943 | 1,600,000 | 43,057 | 2.8% |
| Total Funding Sources | 19,897,669 | 13,145,126 | (6,752,543) | (33.9%) |

Funding Uses

Personnel Costs

Salaries & Wages

| | | | | |
|-------------------|-------------------|-------------------|-----------|--------|
| Faculty | 7,500 | 7,500 | | |
| Management | 3,868,104 | 3,673,321 | | |
| Support Staff | 7,451,450 | 7,197,997 | | |
| Student Assistant | 589,000 | 464,000 | | |
| | 11,916,054 | 11,342,818 | (573,236) | (4.8%) |

Benefits*

| | | | | |
|------------------------------|-------------------|-------------------|-------------|---------|
| | 7,074,693 | | | |
| Total Personnel Costs | 18,990,747 | 11,342,818 | (7,647,929) | (40.3%) |

| | | | | |
|---------------------------------|------------------|------------------|-----------|--------|
| Work Study | 775,000 | 820,000 | | |
| General Operating Expense | 4,863,015 | 4,693,186 | | |
| Total Operating Expenses | 5,638,015 | 5,513,186 | (124,829) | (2.2%) |

| | | | | |
|-----------------------|-------------------|-------------------|-------------|---------|
| Total Expenses | 24,628,762 | 16,856,004 | (7,772,758) | (31.6%) |
|-----------------------|-------------------|-------------------|-------------|---------|

| | | | | |
|-------------------------------|-------------|-------------|--|--|
| Contribution to/from Reserves | (4,731,093) | (3,710,878) | | |
|-------------------------------|-------------|-------------|--|--|

| | | | | |
|---------------------------|-------------------|-------------------|-------------|---------|
| Total Funding Uses | 19,897,669 | 13,145,126 | (6,752,543) | (33.9%) |
|---------------------------|-------------------|-------------------|-------------|---------|

*2025/26 moved to university wide benefits pool

Exhibit III - Divisional Resource Summary Operating Fund

University Advancement

Funding Sources

| | 2024/25 | 2025/26 | Change | |
|--------------------------------|------------------|------------------|--------------------|----------------|
| Baseline Budget Allocation | 6,101,328 | 3,391,207 | (2,710,121) | (44.4%) |
| Other Revenue & Reimbursements | 900,000 | 1,186,901 | 286,901 | 31.9% |
| Total Funding Sources | 7,001,328 | 4,578,108 | (2,423,220) | (34.6%) |

Funding Uses

| | | | | |
|---------------------------------|------------------|------------------|--------------------|----------------|
| Personnel Costs | | | | |
| Salaries & Wages | | | | |
| Management | 3,316,958 | 3,043,805 | | |
| Support Staff | 1,578,011 | 1,518,554 | | |
| Student Assistant | 149,816 | 199,000 | | |
| | 5,044,785 | 4,761,359 | (283,426) | (5.6%) |
| Benefits* | 3,054,554 | | | |
| Total Personnel Costs | 8,099,339 | 4,761,359 | (3,337,980) | (41.2%) |
| Work Study | 15,000 | 20,000 | | |
| General Operating Expense | 1,500,000 | 1,205,000 | | |
| Total Operating Expenses | 1,515,000 | 1,225,000 | (290,000) | (19.1%) |
| Total Expenses | 9,614,339 | 5,986,359 | (3,627,980) | (37.7%) |
| Contribution to/from Reserves | (2,613,011) | (1,408,251) | | |
| Total Funding Uses | 7,001,328 | 4,578,108 | (2,423,220) | (34.6%) |

*2025/26 moved to university wide benefits pool

Information Technology

Funding Sources

| | 2024/25 | 2025/26 | Change | |
|--------------------------------|-------------------|-------------------|--------------------|----------------|
| Baseline Budget Allocation | 21,771,857 | 14,936,069 | (6,835,788) | (31.4%) |
| Other Revenue & Reimbursements | 4,226,831 | 4,720,144 | 493,313 | 11.7% |
| Total Funding Sources | 25,998,688 | 19,656,213 | (6,342,475) | (24.4%) |

Funding Uses

Personnel Costs

| | | | | |
|-------------------|-------------------|-------------------|---------|------|
| Salaries & Wages | | | | |
| Management | 2,648,880 | 2,592,540 | | |
| Support Staff | 10,297,012 | 10,495,973 | | |
| Student Assistant | 275,000 | 275,000 | | |
| | 13,220,892 | 13,363,513 | 142,621 | 1.1% |

| | | | | |
|------------------------------|-------------------|-------------------|--------------------|----------------|
| Benefits* | 7,565,049 | | | |
| Total Personnel Costs | 20,785,941 | 13,363,513 | (7,422,428) | (35.7%) |

| | | | | |
|---------------------------------|------------------|------------------|------------------|----------------|
| Work Study | 300,000 | 380,000 | | |
| General Operating Expense | 7,798,215 | 6,789,218 | | |
| Total Operating Expenses | 8,098,215 | 7,169,218 | (928,997) | (11.5%) |

| | | | | |
|-----------------------|-------------------|-------------------|--------------------|----------------|
| Total Expenses | 28,884,156 | 20,532,731 | (8,351,425) | (28.9%) |
|-----------------------|-------------------|-------------------|--------------------|----------------|

| | | | | |
|-------------------------------|-------------------|-------------------|--------------------|----------------|
| Contribution to/from Reserves | (2,885,468) | (876,518) | | |
| Total Funding Uses | 25,998,688 | 19,656,213 | (6,342,475) | (24.4%) |

*2025/26 moved to university wide benefits pool

Exhibit III - Divisional Resource Summary Operating Fund

| University Wide | | | | |
|--|-------------------|--------------------|-------------|---------|
| | 2024/25 | 2025/26 | Change | |
| Baseline Budget Allocation | 60,117,806 | 134,675,310 | 74,557,504 | |
| Total Funding Sources | 60,117,806 | 134,675,310 | 74,557,504 | 124.0% |
| Funding Uses | | | | |
| EOPG | 718,919 | 718,919 | - | |
| State University Grant | 19,146,000 | 22,083,000 | 2,937,000 | |
| Grad Equity Fellowship | 21,000 | 21,000 | - | |
| Job Development | 50,000 | 50,000 | - | |
| Grant in Aid | 425,000 | 425,000 | - | |
| Summer Grants | 500,000 | 500,000 | - | |
| Financial Aid | 20,860,919 | 23,797,919 | 2,937,000 | 14.1% |
| Electric, Gas, Water, Sewage & Waste | 9,064,000 | 8,000,000 | (1,064,000) | |
| Energy Projects/Debt | 772,000 | 772,000 | - | |
| Utilities | 9,836,000 | 8,772,000 | (1,064,000) | (10.8%) |
| Risk Pool Premiums | 4,710,411 | 4,782,465 | 72,054 | |
| Space Rental/Lease | 60,000 | 60,000 | - | |
| UW HR Costs | 110,000 | 110,000 | - | |
| UW Misc Costs | 160,000 | 160,000 | - | |
| UW Legal Costs | 130,000 | 130,000 | - | |
| UW Campus Planning | 300,000 | 300,000 | - | |
| Other Expenses | 760,000 | 760,000 | - | 0.0% |
| Utilities/Risk/Other | 15,306,411 | 14,314,465 | (991,946) | (6.5%) |
| Capital Outlay | 1,500,000 | 1,500,000 | - | |
| UW Computer Refresh | 1,500,000 | 1,500,000 | - | |
| Strategic Initiatives | 2,000,000 | 2,000,000 | - | |
| University Marketing Campaign | - | 2,553,000 | 2,553,000 | |
| Camera and Security Program | 125,000 | 125,000 | - | |
| Designated Allocations | 5,125,000 | 7,678,000 | 2,553,000 | 49.8% |
| Centralized Benefits Pool | - | 73,840,754 | 73,840,754 | 0.0% |
| Health Services Fee Revenue | 7,485,000 | 8,180,000 | 695,000 | |
| Augmented Health Svcs Rev | 115,000 | 145,000 | 30,000 | |
| SLF/CCF/Misc Course Fees | 3,197,000 | 3,411,250 | 214,250 | |
| Graduate Business Fee | 250,000 | 250,000 | - | |
| Restricted Student Fees | 11,047,000 | 11,986,250 | 939,250 | 8.5% |
| Retirement Funding Rtn to State | 5,189,000 | - | (5,189,000) | |
| Univ Wide Budget Distribution | 2,589,476 | 3,057,922 | 468,446 | 18.1% |
| Total Funding Uses | 60,117,806 | 134,675,310 | 74,557,504 | 124.0% |

*2025/26 moved to university wide benefits pool

Exhibit III - Divisional Resource Summary Operating Fund

Summary

Funding Sources

| | 2024/25 | 2025/26 | Change | |
|--------------------------------|--------------------|--------------------|------------------|-------------|
| Baseline Budget Allocation | 261,799,061 | 261,513,971 | (285,090) | (0.1%) |
| Other Revenue & Reimbursements | 14,185,574 | 21,376,705 | 7,191,131 | 50.7% |
| Total Funding Sources | 275,984,635 | 282,890,676 | 6,906,041 | 2.5% |

Funding Uses

| | | | | |
|---------------------------------|--------------------|--------------------|--------------------|---------------|
| Personnel Costs | | | | |
| Salaries & Wages | | | | |
| Faculty | 67,839,600 | 66,089,700 | | |
| President | 466,757 | 466,757 | | |
| Management | 21,456,501 | 20,898,244 | | |
| Support Staff | 45,585,765 | 46,345,884 | | |
| Student Assistant | 2,252,866 | 2,157,395 | | |
| Overtime | 522,100 | 524,400 | | |
| Shift Differentials | 280,000 | 280,000 | | |
| | 138,403,589 | 136,762,380 | (1,641,209) | (1.2%) |
| Benefits Pool | 74,021,410 | 73,840,754 | | |
| Total Personnel Costs | 212,424,999 | 210,603,134 | (1,821,865) | (0.9%) |
| Work Study | 2,000,000 | 2,300,000 | | |
| General Operating Expense | 21,668,930 | 22,449,884 | | |
| Financial Aid | 20,860,919 | 23,797,919 | | |
| Utilities | 9,836,000 | 8,772,000 | | |
| Risk Pool | 4,710,411 | 4,782,465 | | |
| Capital Outlay | 1,500,000 | 1,500,000 | | |
| Computer Refresh | 1,500,000 | 1,500,000 | | |
| Strategic Initiatives | 2,000,000 | 2,000,000 | | |
| Campus Priorities | 2,589,476 | 3,057,922 | | |
| University Marketing Campaign | - | 2,553,000 | | |
| Retirement Funding Rtn to State | 5,189,000 | - | | |
| Camera and Security Programs | 125,000 | 125,000 | | |
| Restricted Student Fees | 11,047,000 | 11,986,250 | | |
| Total Operating Expenses | 83,026,736 | 84,824,440 | 1,797,704 | 2.2% |
| Total Expenses | 295,451,735 | 295,427,574 | (24,161) | (0.0%) |
| Contribution to/from Reserves | (19,467,100) | (12,536,898) | | |
| Total Funding Uses | 275,984,635 | 282,890,676 | 6,906,041 | 2.5% |

(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

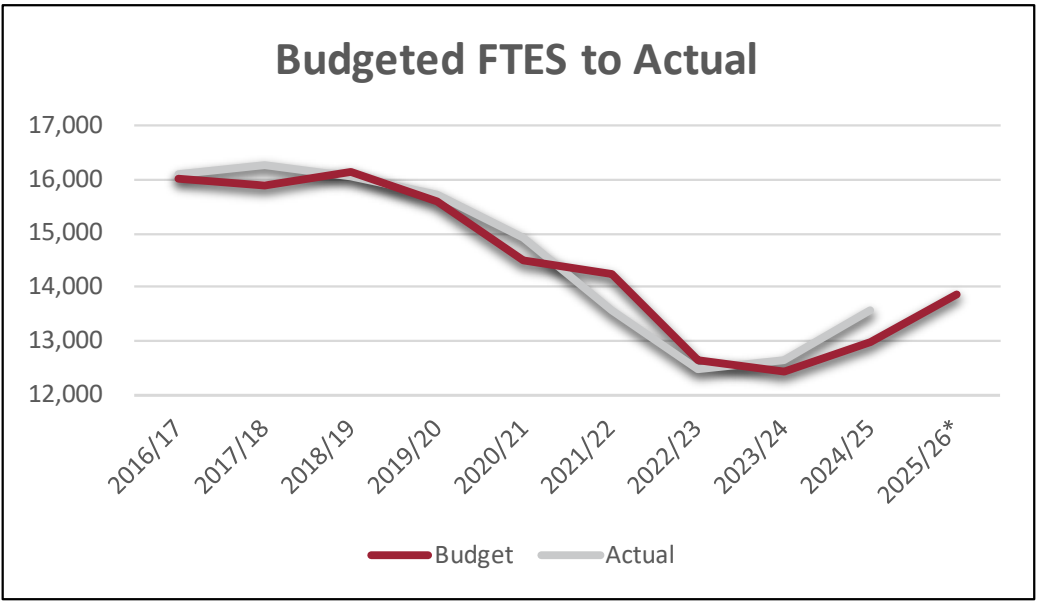
| | 2024/25 Campus Budget Plan | 2025/26 Campus Budget Plan | Change from prior year |
|-----------------------------------|-------------------------------|-------------------------------|---------------------------|
| State Support | | | |
| State Support | 163,566,000 | 153,413,000 | (10,153,000) |
| Campus Revenue | | | |
| Tuition and Fees | | | |
| Tuition Revenue | 81,393,000 | 91,952,000 | 10,559,000 |
| Non-Resident Fees | 2,650,000 | 2,189,000 | (461,000) |
| | <i>84,043,000</i> | <i>94,141,000</i> | <i>10,098,000</i> |
| Other Revenue - Undesignated | | | |
| Application Fee | 950,000 | 1,000,000 | 50,000 |
| Miscellaneous Category IV Fees | 75,000 | 60,000 | (15,000) |
| Cost Recovery from Auxiliary Orgs | 59,259 | 59,259 | - |
| Financial Aid Portion of Fees | 906,000 | - | (906,000) |
| Operating Fund Allocation | 298,340 | - | (298,340) |
| Federal Work Study Funding | 854,462 | 854,462 | - |
| | <i>3,143,061</i> | <i>1,973,721</i> | <i>(1,169,340)</i> |
| Restricted Student Fees | | | |
| Health Services Fee | 7,485,000 | 8,180,000 | 695,000 |
| Augmented Health Services | 115,000 | 145,000 | 30,000 |
| Graduate Business Fee | 250,000 | 250,000 | - |
| Miscellaneous Course Fees | 245,000 | 275,000 | 30,000 |
| Consolidated Course Fee | 351,000 | 372,250 | 21,250 |
| Student Learning Fee | 2,601,000 | 2,764,000 | 163,000 |
| Other Cat II Fees | | | - |
| | <i>11,047,000</i> | <i>11,986,250</i> | <i>939,250</i> |
| | <i>98,233,061</i> | <i>108,100,971</i> | <i>9,867,910</i> |
| Total Baseline Sources | 261,799,061 | 261,513,971 | (285,090) |

Appendix A-1 Enrollment Charts
 Budgeted FTES to Actual

Budgeted FTES to Actual

| Year | Budget | Actual | Diff | Ratio |
|----------|--------|--------|-------|--------|
| 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 | 12,639 | 211.1 | 101.7% |
| 2024/25 | 13,000 | 13,575 | 575.1 | 104.4% |
| 2025/26* | 13,854 | | | |

**25/26 figures are estimated*

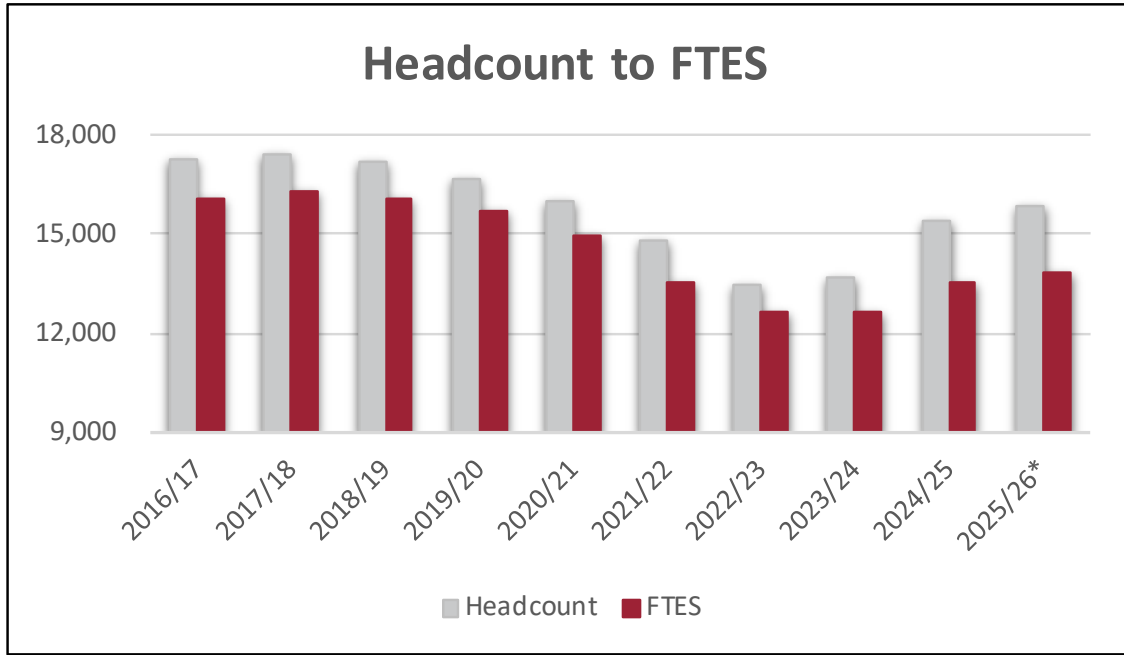


Appendix A-1 Enrollment Charts
 Headcount to FTES

Headcount to FTES

| Year | Headcount | FTES | Ratio |
|----------|-----------|--------|-------|
| 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 | 12,639 | 93.7% |
| 2023/24 | 13,660 | 12,639 | 92.5% |
| 2024/25 | 15,377 | 13,575 | 88.3% |
| 2025/26* | 15,863 | 13,854 | 87.3% |

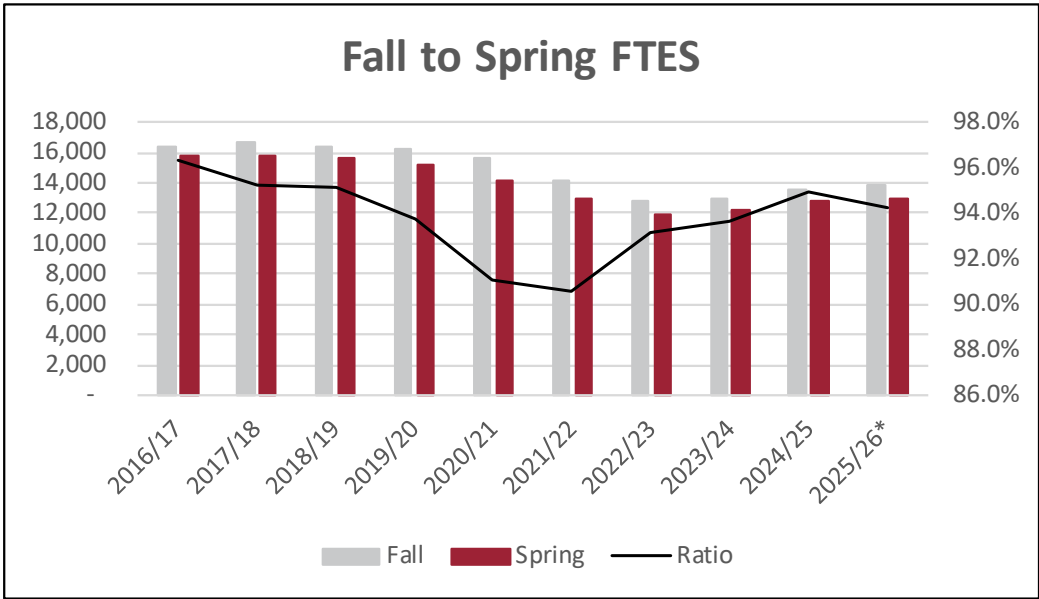
**25/26 figures are estimated*



Appendix A-1 Enrollment Charts
 Fall to Spring FTES

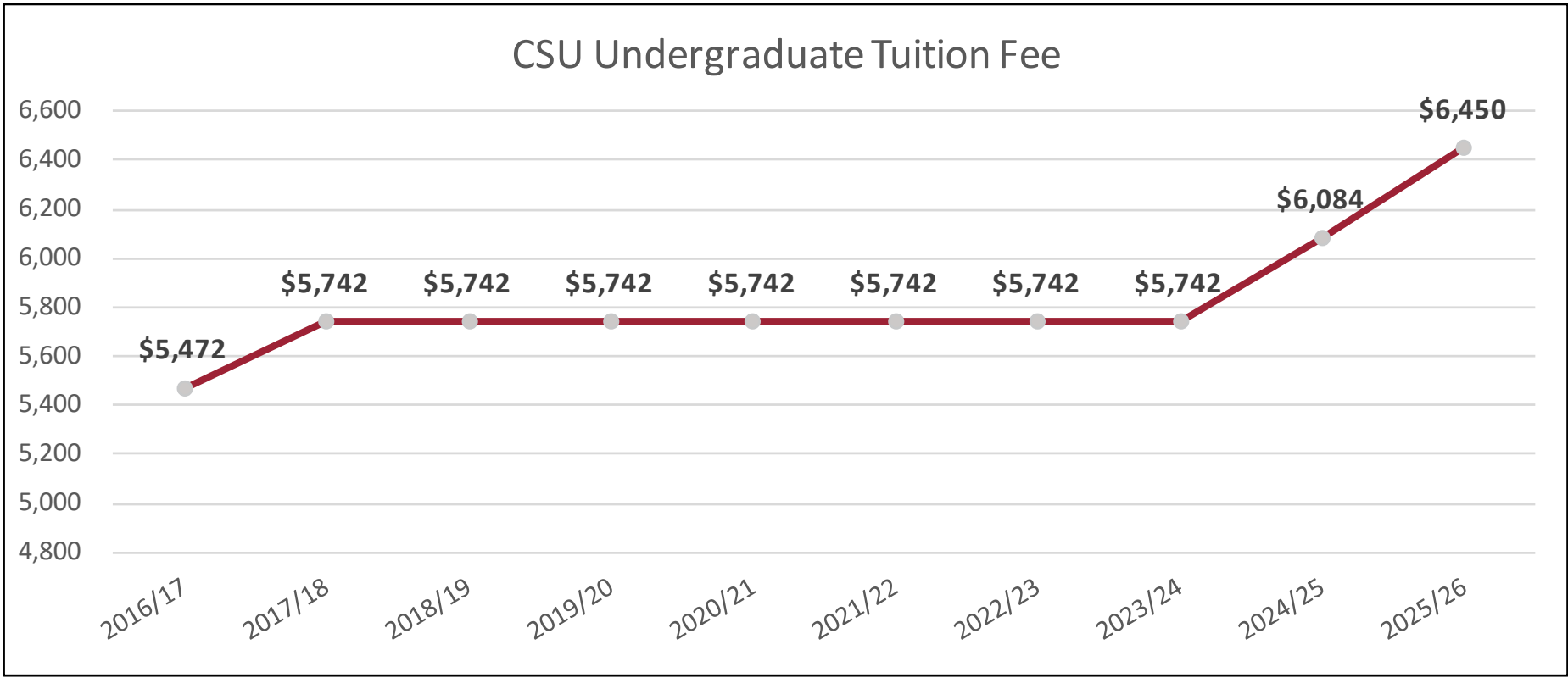
Fall to Spring FTES

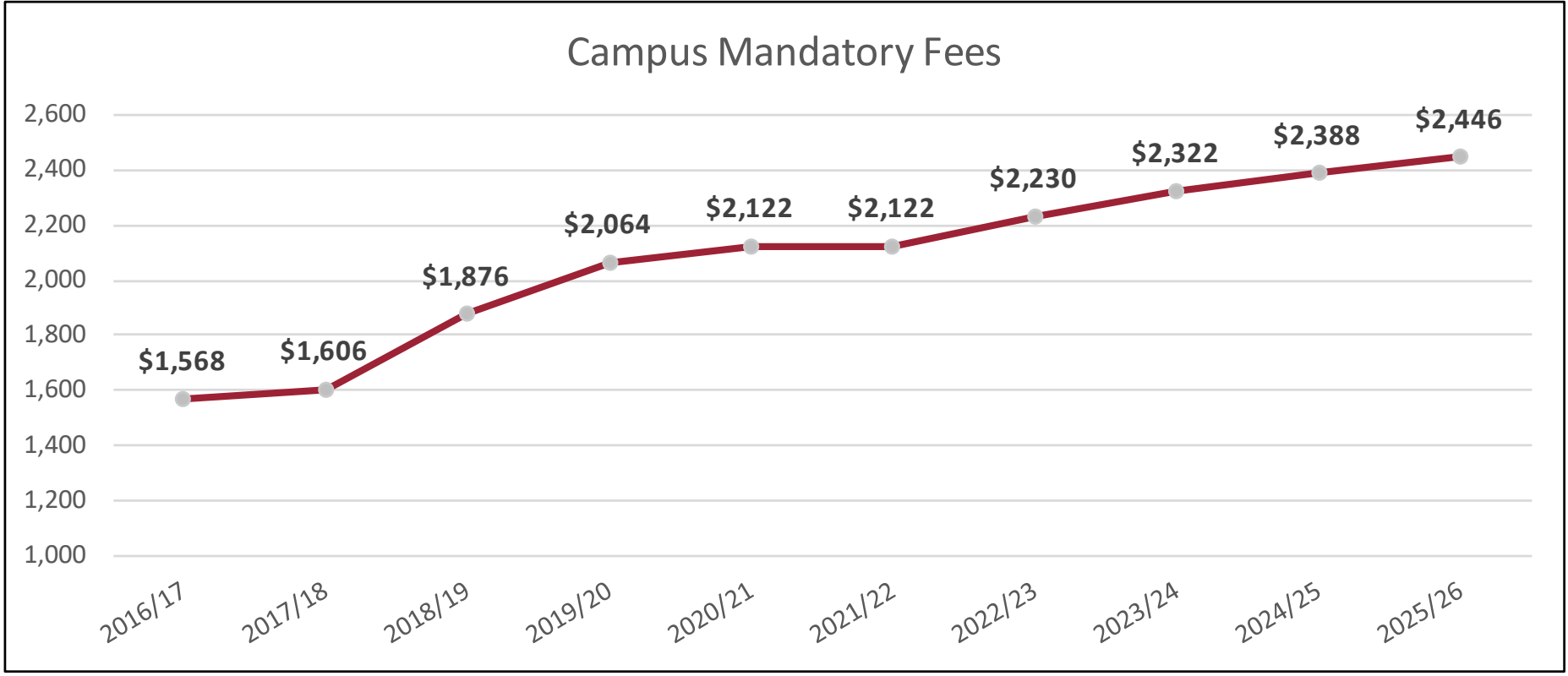
| Year | Fall | Spring | Diff | Ratio |
|----------|--------|--------|---------|-------|
| 2016/17 | 16,343 | 15,748 | (596) | 96.4% |
| 2017/18 | 16,647 | 15,862 | (785) | 95.3% |
| 2018/19 | 16,437 | 15,632 | (806) | 95.1% |
| 2019/20 | 16,181 | 15,164 | (1,017) | 93.7% |
| 2020/21 | 15,608 | 14,221 | (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 | 13,013 | 12,191 | (821) | 93.7% |
| 2024/25 | 13,504 | 12,828 | (677) | 95.0% |
| 2025/26* | 13,829 | 13,033 | (796) | 94.2% |



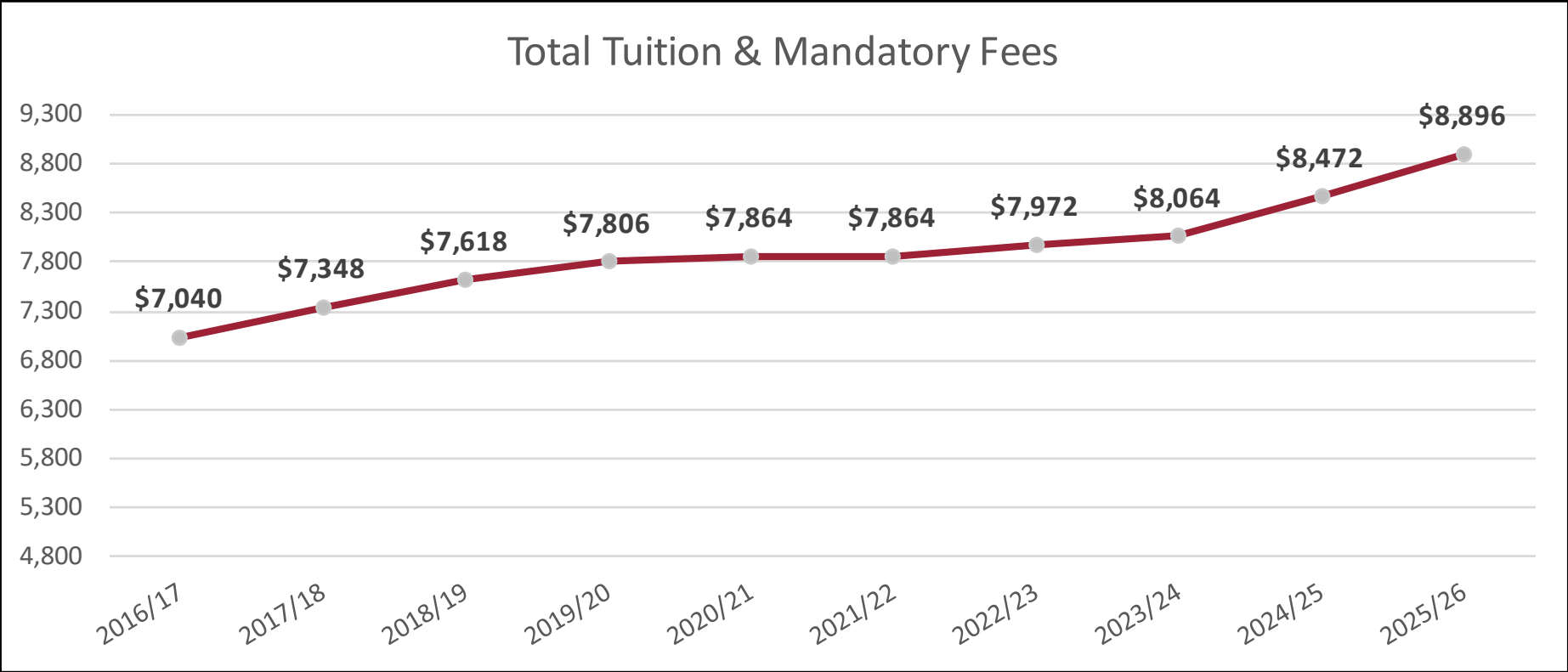
**25/26 figures are estimated*

Appendix A-2 Fee Charts
CSU Undergraduate Tuition Fee





Appendix A-2 Fee Charts
Total Tuition & Mandatory Fees



Appendix A-3 10 Year Campus Fee History

| Fee Type | 2016/17 | 2017/18 | | 2018/19 ^(A) | | 2019/20 | | 2020/21 | | 2021/22 ^(B) | | 2022/23 | | 2023/24 ^(C) | | 2024/25 | | 2025/26 | | 2025/26 |
|---|---------|---------|------|------------------------|------|---------|------|---------|------|------------------------|-----|---------|------|------------------------|------|---------|------|---------|------|---------|
| | Fee | Fixed | CPI | Fixed | CPI | Fixed | CPI | Fixed | CPI | Fixed | CPI | Fixed | CPI | Fixed | CPI | Fixed | CPI | Fixed | CPI | Total |
| Student Union | \$391 | | \$8 | | \$8 | | \$8 | | \$10 | | | | \$30 | | \$23 | | \$16 | | \$14 | \$508 |
| Student Activity | \$66 | | \$1 | | \$1 | | \$1 | | \$2 | | | | \$5 | | \$4 | | \$3 | | \$2 | \$85 |
| Consolidated Course Fee | \$13 | | | | | | | | | | | | | | | | | | | \$13 |
| Student Learning Fee | \$34 | \$4 | | \$44 | | \$4 | | \$4 | | | | \$4 | | \$4 | | | | | | \$98 |
| IRA - Baseline | \$45 | | \$1 | | \$1 | | \$1 | | \$1 | | | | \$3 | | \$3 | | \$2 | | \$2 | \$59 |
| IRA - Athletics | \$95 | | \$2 | \$0 | \$2 | \$51 | | \$3 | | | | \$3 | | \$3 | | \$3 | | \$3 | \$2 | \$165 |
| Health Services Fee | \$135 | | \$3 | \$99 | | \$9 | | \$9 | | | | \$9 | | \$9 | | \$9 | | \$8 | | \$290 |
| Health Facilities Fee | \$3 | | | | | | | | | | | | | | | | | | | \$3 |
| ID Card | \$2 | | | | | | | | | | | | | | | | | | | \$2 |
| Per Semester | \$784 | \$4 | \$15 | \$143 | \$12 | \$64 | \$10 | \$16 | \$13 | \$0 | \$0 | \$16 | \$38 | \$16 | \$30 | \$12 | \$21 | \$3 | \$26 | \$1,223 |
| Annual | \$1,530 | \$38 | | \$310 | | \$148 | | \$58 | | \$0 | | \$0 | | \$92 | | \$66 | | \$58 | | \$2,446 |
| Consumer Price Index (CPI) ^(D) | 0.7% | 2.1% | | 2.1% | | 1.9% | | 2.3% | | 1.4% | | 7.0% | | 5.0% | | 3.4% | | 2.9% | | |

- (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) Actual CPI was 6.5%; Campus fees approvals not to exceed 5%
- (D) CPI is from Bureau of Labor Statistics - CPI for all Urban Consumers (CPI-U) as of December each year.

Financial Aid Set Aside (FASA) funds Chico University Grant

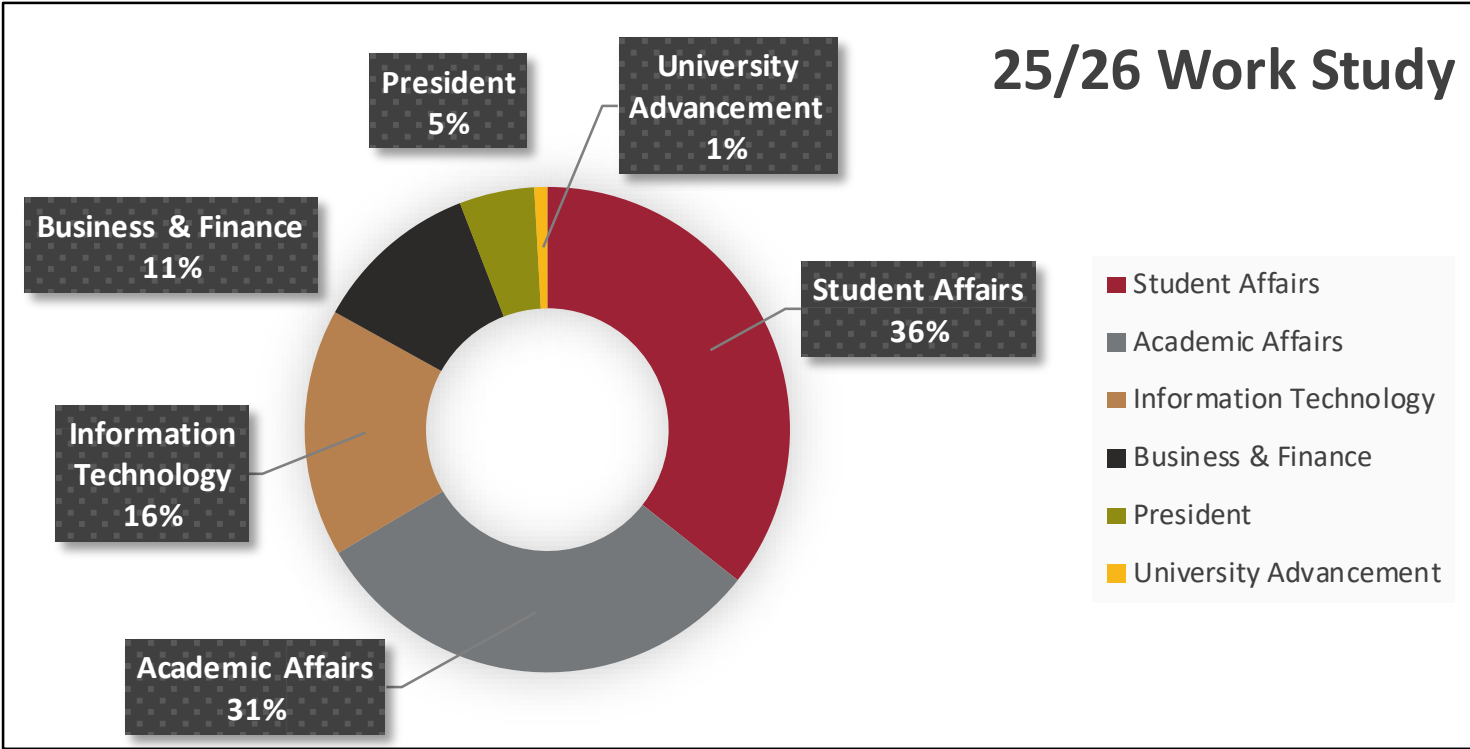
| Fee Type | 25/26 Projected | | FASA | Program |
|---------------------------|------------------|--------|------------------|------------------|
| | Revenue | FASA % | Amount | Balance |
| Student Learning Fee | 2,764,000 | 33.0% | 912,000 | 1,852,000 |
| Operating Fund Allocation | | | 1,504,340 | |
| | 2,764,000 | | 2,416,340 | 1,852,000 |

| Distribution of Financial Aid | 24/25 | 25/26 | Change |
|-------------------------------|------------------|------------------|-------------------|
| Grant in Aid | 425,000 | 425,000 | \$ - |
| Chico University Grant (CHUG) | 758,000 | 912,000 | \$ 154,000 |
| Job Development | 50,000 | 50,000 | \$ - |
| Work Study | 729,340 | 1,029,340 | \$ 300,000 |
| | 1,962,340 | 2,416,340 | \$ 454,000 |

| Work Study Funding | 24/25 | 25/26 | Change |
|----------------------------|------------------|------------------|----------------|
| Federal Award | 794,650 | 794,650 | - |
| Minimum 30% Campus Match | 366,198 | 366,198 | - |
| Fed Award-America Reads* | 59,812 | 59,812 | - |
| Job Development | 50,000 | 50,000 | - |
| FASA | 729,340 | - | (729,340) |
| Institutional Contribution | - | 1,029,340 | 1,029,340 |
| | 2,000,000 | 2,300,000 | 300,000 |

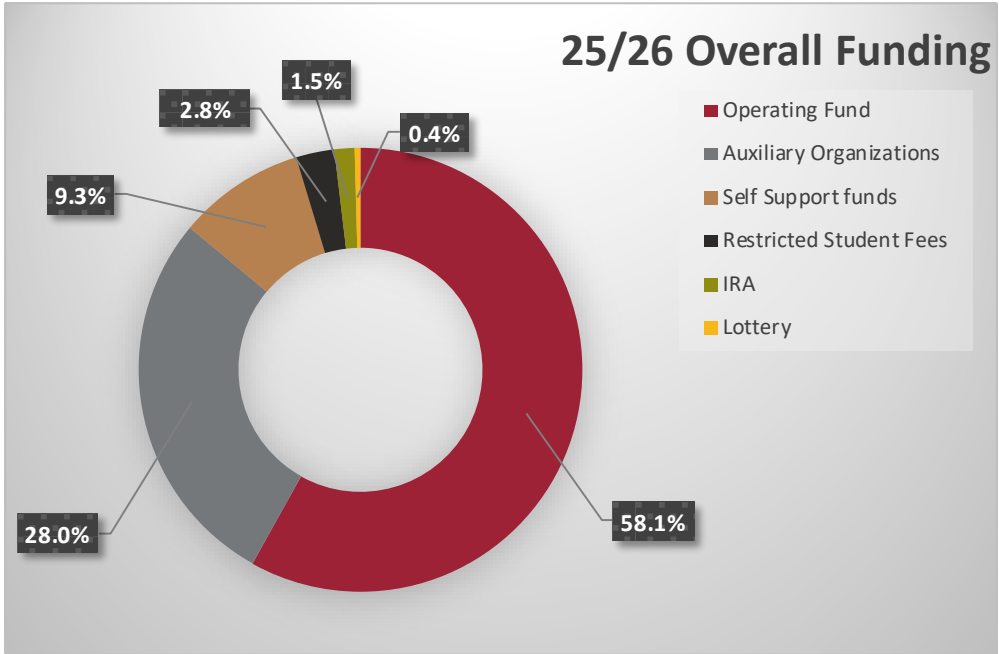
**No Campus match required*

| Work Study Distribution | 24/25 | 25/26 | Change |
|-------------------------|------------------|------------------|----------------|
| President | 60,000 | 115,000 | 55,000 |
| Academic Affairs | 650,000 | 710,000 | 60,000 |
| Business & Finance | 200,000 | 255,000 | 55,000 |
| Student Affairs | 775,000 | 820,000 | 45,000 |
| University Advancement | 15,000 | 20,000 | 5,000 |
| Information Technology | 300,000 | 380,000 | 80,000 |
| | 2,000,000 | 2,300,000 | 300,000 |



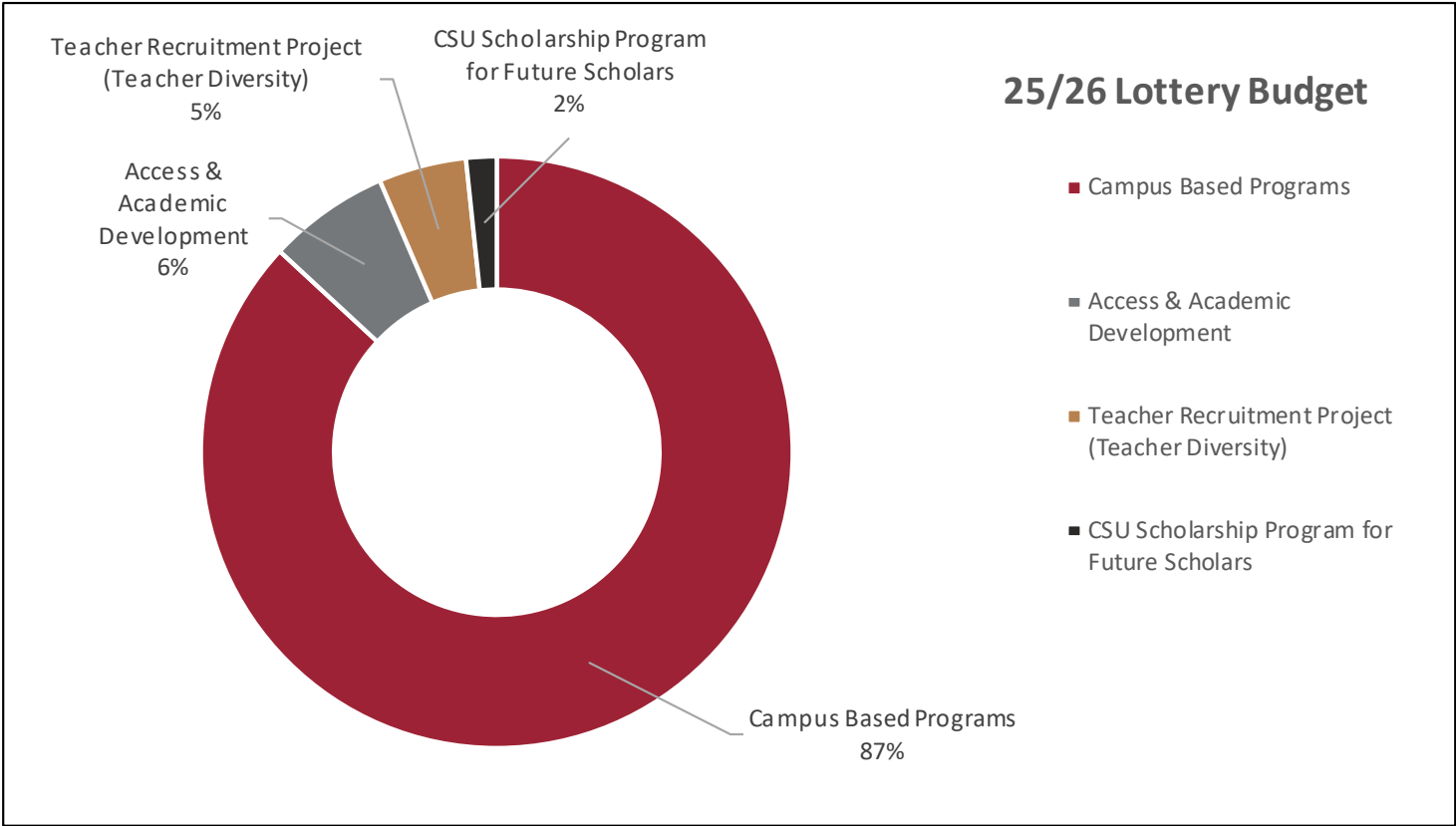
Appendix A-5 Overall Funding Summary

| Funds | 24/25 | 25/26 | Difference |
|--|-------------|-------------|-------------|
| State Funds | | | |
| Operating Fund | 250,752,061 | 249,527,721 | (1,224,340) |
| Restricted Student Fee Funds | 11,047,000 | 11,986,250 | 939,250 |
| Instructionally Related Activities (IRA) | 5,813,000 | 6,318,000 | 505,000 |
| Lottery | 1,799,000 | 1,799,000 | - |
| Self Support Funds | | | |
| Housing | 21,928,588 | 24,164,666 | 2,236,078 |
| Professional and Continuing Education | 13,828,000 | 14,246,000 | 418,000 |
| Parking | 1,314,000 | 1,454,500 | 140,500 |
| Auxiliary Organizations | | | |
| Associated Students | 23,184,783 | 24,941,808 | 1,757,025 |
| Chico State Enterprises | 72,807,189 | 80,581,703 | 7,774,514 |
| University Foundation | 13,127,675 | 14,607,125 | 1,479,450 |



Appendix A-6 Lottery Budget

| | 24/25 | 25/26 | | |
|---|------------------|------------------|----------|-----------|
| | 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 | 1,563,166 | 1,563,166 | - | 0% |
| Total Lottery Budget | 1,799,000 | 1,799,000 | - | 0% |



Appendix A-7 Risk Pool

| | Campus Total | CSU Operating Fund | Health Services | IRA Activity | IRA Athletics | IRA Rec Sports | Prof & Cont Education | Housing | Parking | Lottery | Total Self Support (D) |
|------------------------------|------------------|-----------------------|--------------------|-----------------|------------------|-------------------|--------------------------|----------------|---------------|--------------|---------------------------|
| Liability (A) | 1,699,263 | 1,558,218 | 42,508 | 2,474 | 24,993 | 1,999 | 42,480 | 22,888 | 1,309 | 2,394 | 141,045 |
| Athletics Med/Liability (E) | 34,537 | - | - | - | 34,537 | - | - | - | - | - | 34,537 |
| Workers' Comp (A) | 1,036,863 | 950,798 | 25,938 | 1,510 | 15,251 | 1,220 | 25,920 | 13,966 | 799 | 1,461 | 86,065 |
| UI/Disability Insurance (A) | 450,776 | 413,360 | 11,277 | 656 | 6,630 | 530 | 11,269 | 6,072 | 347 | 635 | 37,416 |
| Vehicle Insurance (B) | 119,350 | 118,435 | - | - | - | - | - | 458 | 458 | - | 915 |
| Property (C) | 1,664,639 | 1,341,655 | 15,365 | - | - | - | 11,664 | 287,172 | 8,784 | - | 322,984 |
| Total premiums | 5,005,428 | 4,382,465 | 95,088 | 4,640 | 81,411 | 3,749 | 91,333 | 330,556 | 11,697 | 4,490 | 622,963 |
| Deductible Coverage | 400,000 | 400,000 | - | - | - | - | - | - | - | - | - |
| Total Risk Pool Costs | 5,405,428 | 4,782,465 | 95,088 | 4,640 | 81,411 | 3,749 | 91,333 | 330,556 | 11,697 | 4,490 | 622,963 |
| 2024/25 Distribution | 5,207,935 | 4,710,411 | 88,337 | 5,807 | 78,516 | 3,696 | 74,773 | 234,084 | 7,669 | 4,641 | 497,523 |
| \$ Change | 197,493 | 72,054 | 6,751 | (1,167) | 4,743 | 53 | 16,560 | 96,472 | 4,028 | (151) | 127,288 |
| % Change | 3.8% | 1.5% | 7.6% | -20.1% | 6.0% | 1.4% | 22.1% | 41.2% | 52.5% | -3.3% | 25.6% |

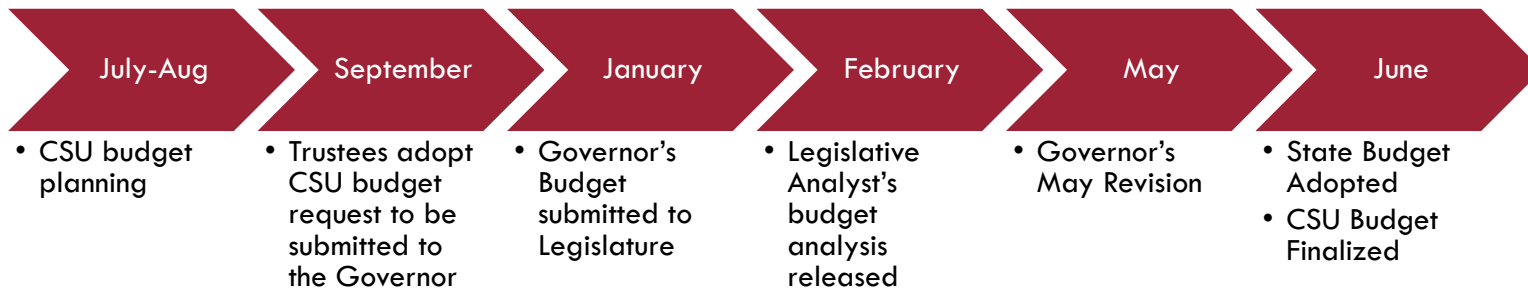
- (A) Liability Workers' Compensation, IDL, NDI, and Unemployment Insurance are distributed based on prior-year Total Compensation costs.
- (B) Vehicle premiums are apportioned according to the number of insured vehicles
- (C) Property premiums are apportioned according to insured value of buildings
- (D) This amount represents the self-supporting funds prorata share of insurance premium expense
- (E) Medical Liability insurance paid by Athletics

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 2025/26 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, to project a reasonable baseline budget allocation.

| Planning Parameters | Description | Amounts | | Other Information/Resources |
|--------------------------|--|---|----------------------------|--|
| State Support | State support funding decreased by 3% from 2024/25. | 2024/25 \$163.6M | 2025/26 \$153.4M | CO Budget memo The majority of the \$10.2M decrease in State funding stems from the State’s general fund reduction to the CSU system, State-funded retirement adjustments, and resident target reallocation, along with increases for specific designations such as state university grant allocations, health insurance, utilities, and property/liability premiums. |
| | CSU enrollment targets for Chico were reduced 3% (453 FTES) from 2024/25 targets for not achieving resident FTES within 10% of 2023/24 target. | Budget resident target = 14,640 FTES | | |
| Tuition | CSU, Chico’s 2024/25 budgeted FTES increased from the prior year. | 2024/25 \$81.4M | 2025/26 \$92M | Fee Information Tuition fee rates for 2025/26 are increasing 6% over the 2024/25 academic year. Tuition is estimated at \$6,637 per budgeted FTES, an increase from the prior year’s \$6,261. The rate per FTES is recalculated each year based on a 3-year average of actual revenue per FTES. |
| | 13,000 to 13,854 (6.6%). | University Projected Headcount: Summer 2025: 2,391 Fall 2025: 14,885 Spring 2026: 14,089 | | |
| | | Budget planning target = 13,854 FTES | | |
| Non-resident Fees | Non-resident FTES for 2025/26 is estimated at 332, a decrease from the prior year’s 375. | 2024/25 \$2.7M | 2025/26 \$2.2M | Domestic non-resident students are expected to increase. A decrease is expected in foreign non-resident FTES in 2025/26 as compared to last year. |
| Misc. Fee Revenue | <ul style="list-style-type: none"> - Application fee revenue is budgeted at a higher amount, to better align with actual revenue in the previous year. - Misc. Course Fee revenue was increased by \$30,000 to account for an increase in nursing course fees. - Health Services, Student Learning Fee, and Miscellaneous Course Fees are all expecting increases due to increasing FTES. | | | |

Exhibit II – Operating Fund Allocation, Internal & Other Reallocations of 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 | 2024/25 Campus Budget Plan | \$261.8 million | |
| | 2024/25 State Retirement Adjustment | \$(5,189,000) | State retirement contribution was adjusted to reflect the lower CalPERS retirement rates in 2024/25. |
| Current Year Baseline Adjustments | Baseline State Support Adjustments | \$4,903,910 | <ul style="list-style-type: none"> • (\$4.39M) 3% Resident target enrollment reduction. • \$2.27M Restoration of Chico portion of one-time state reduction (CSU \$75M). • \$2.35M of additional funding for Health Care Premiums. • \$331K of additional funding for Property and Liability Premiums. • \$1.36M of additional funding for Utilities • \$2.94M expenditure adjustment for the redistribution of the standard 15% percent of the State University Grant pool and a slight redistribution true-up based on campus enrollment and relative need. • (\$5.24M) State support revenue adjustment for system-wide tuition increase collected by Chico. • (\$4.58M) Chico’s portion of the 3% state reduction (CSU \$144M). • \$11.07M Net of fee revenue increases due to enrollment growth, and a tuition increase of 6%. • \$300K Increase in Work Study/Fin Aid allocation. • (\$1.5M) for Internal & other reallocations of expenditures |

Exhibit II – Operating Fund Allocation, Internal & Other Reallocations of 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 |
|---------------------|-------------------------------|---------|--|
| | Internal Campus Reallocations | | <ol style="list-style-type: none"> 1. Strategic initiative dollars reallocated to the President's Office to fund a CalNAGPRA position (\$150K). 2. Strategic initiative dollars reallocated to Student Affairs to fund benefits for the Director of Prevention (\$52K). 3. Funding for a facilities utilization position and supporting operating expenses reallocated from Academic Affairs to Business & Finance (\$166K). 4. Funding for a student club position reallocated from Business & Finance to Student Affairs (\$84K). 5. Funding for a .5 FTE on-campus student employment position reallocated from Student Affairs to Business & Finance (\$35K). |
| | Other Reallocations | | <ol style="list-style-type: none"> 1. Divisional base adjustment to fund work-study. Work-study was previously supported by financial aid set aside from select campus mandatory fees (\$1.5M). 2. Funding from utilities and risk pool reallocated for distribution (\$992K). 3. Funding from 2024/25 budget distributions reallocated to university-wide designated to support campus marketing (\$2.6M). 4. Budget distribution reallocated to Strategic initiative to support campus-wide priorities (\$202K). 5. Divisional base adjustment to fund a university-wide benefits pool to streamline operational processes (\$73.8M). |

Exhibit III – Divisional Resource Summary

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

| Planning Parameters | Description |
|-------------------------------|---|
| Academic Affairs | <p>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 budgeted at university-wide level by the University Budget Office to present a complete picture of total divisional operating fund sources and uses.</p> |
| Business & Finance | |
| President’s Office | |
| Student Affairs | |
| University Advancement | |
| Information Technology | |
| University Wide | <ul style="list-style-type: none"> - State University Grant (SUG) increased by \$2.9M through a system-wide redistribution and tuition set aside. - Utilities budget decreased by \$1.06M due to consistent sustainability practices and net-zero energy buildings such as the Behavioral & Social Science Building. - Risk Pool (insurance) cumulative premiums increased by \$72K for 2025/26. Institutional support increased by \$1.5M to continue the same level of funding for work-study and local grant-in-aid. - University Marketing Campaign base funding established for \$2.6M to promote Chico State brand and increase campus-wide enrollment. - Centralized Benefits Pool was established at \$73.8M in 2025/26 to streamline operational processes. |
| 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 to better approximate the estimated draw on reserves by year-end. Projections also include CSUEU initial step placement. A centralized benefit pool was established in 2025/26, funded by division-based allocations. |

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>Standard CPI increases were applied to Student Union, Student Activity, and IRA – Baseline fees. A fixed dollar increase was applied to IRA – Athletics fee and the Health Center fee increase shifted from fixed dollar to CPI based on the schedule generated from 2017/18 Advisory Referendum.</p> |
| Appendix A-4 | <p>Displays the distribution and funding for financial aid set-aside and work-study.</p> <p><i>Changes from the prior year:</i></p> <ul style="list-style-type: none"> - Historically, select mandatory campus fees collected financial aid set-aside (FASA) to support work-study, grants-in-aid, and job development. Currently, only student learning fees collect FASA, which is distributed exclusively to the Chico University Grant. - The portion of work-study and local grant-in-aid that was previously supported by FASA is now supported with institutional contributions. |
| Appendix A-5 | <p>Breakdown 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 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>Breakdown of the uses of lottery funding.</p> <ul style="list-style-type: none"> - Lottery funding received from the State remained flat in 2025/26. |
| Appendix A-7 | <p>Displays current year risk pool liability by fund and activity.</p> |