



CSUDH

CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS

Campus Budget Update 3rd Quarter Review

April 22, 2025

AGENDA

- I. 2024-25 Budget Review
- II. 3rd Quarter Actuals 2024-25
- III. 2025-26 Budget Planning

2024-25 BUDGET HIGHLIGHTS REVIEW

	2024-25 Increase Base
Revenue Sources	
State Appropriation	\$ 6,997,000
One-Time General Fund \$75M Reduction	(1,460,000)
Tuition Rate Increase	4,642,000
Grand Total Revenue	\$ 10,179,000

Please refer to CSU Budget Website:

<https://www.calstate.edu/csu-system/about-the-csu/budget/Pages/coded-memos.aspx>

Budget / Uses	
2023-24 Revisions	
Support with Students with Disabilities	\$ 31,000
Project Rebound	300,000
Enrollment Growth	(791,000)
23-24 Compensation Cost Increase	7,979,000
23-24 Compensation - University Funded	<u>(4,109,000)</u>
Total 2023-24 Uses	3,410,000
2024-25 Allocations	
Graduation Initiative	\$ 656,000
Health Care Premiums	2,333,000
Operations & Maintenance of New Facilities	34,000
Liability & Property Insurance Premiums	880,000
24-25 Compensation Cost Increase	9,644,000
24-25 Compensation - University Funded	<u>(6,437,000)</u>
Title IX	500,000
Cal NAGPRA	175,000
Veteran Tuition Waivers	59,000
SUG Adjustment	<u>(1,075,000)</u>
Total 2024-25 Uses	\$ 6,769,000
Grand Total Uses	10,179,000

CSUDH BUDGET REDUCTIONS

	Phase 1	Phase 2	Phase 3		Next Phase
	Right Sizing Enrollment Decline	Shortfall in Compensation Packages	\$75m State Reduction & Enrollment Right sizing		Estimated CSU State Reduction (375 M)
<u>Divisions</u>	2023-24 6% AADHT Base Reduction	23-24 and 24- 25 \$7.6M AADHT Base	2024-25 \$4.5M AADHT Base Reduction	TOTAL AADHT REDUCTIONS	2025-26 \$12.1M AADHT Base Reduction
ACADEMIC AFFAIRS	\$ (4,458,000)	\$ (4,282,640)	\$ (2,676,340)	\$ (11,416,980)	\$ (7,197,000)
ADMIN AND FINANCE	(978,000)	(786,761)	(662,823)	(2,427,584)	(1,782,000)
ADVANCEMENT	(138,000)	(279,689)	(123,785)	(541,474)	(333,000)
DEIJ	-	(38,525)	(20,369)	(58,894)	(55,000)
INFO TECHNOLOGY	(528,000)	(468,352)	(392,077)	(1,388,429)	(1,054,000)
PRESIDENTS	(174,000)	(111,316)	(112,335)	(397,651)	(302,000)
STUDENT AFFAIRS	(648,000)	(293,967)	(512,271)	(1,454,238)	(1,378,000)
Division Total	\$ (6,924,000)	\$ (6,261,250)	\$ (4,500,000)	\$ (17,685,250)	\$ (12,101,000)
BENEFITS POOL	\$ -	\$ (1,383,592)	\$ -	\$ (1,383,592)	\$ -
Grand Total	\$ (6,924,000)	\$ (7,644,842)	\$ (4,500,000)	\$ (19,068,842)	\$ (12,101,000)

3RD QUARTER SUMMARY

- We closely monitor the budget by running projection reports at the close of each month
- These reports reflect three categories of expenses:
 1. Actuals to Date - These are the real actual expenses that have taken place up until the close of the reporting period.
 2. Projected Actuals - These are projections for the remainder of the year based on the assumption that spending will continue at the same rate.
 3. Encumbrances - These are financial commitments that have already been made, that we know we will have to pay. Encumbrances can vary drastically based on timing of contracts or payments.

3RD QUARTER SUMMARY – SOURCES / REVENUE

Sources / Revenue	Base Budget	One-Time Budget	Total Budget	Actuals (Q1)	Actuals (Q2)	Actuals (Q3)	Projected Actuals	Encumbrances	Year-End Actuals	Year-End Balance
State Allocation	\$ 144,676,000	\$ (4,958,000)	\$ 139,718,000	\$ 36,168,999	\$ 36,168,999	\$ 36,168,999	\$ 31,211,003	\$ -	\$ 139,718,000	\$ -
Student Fees	82,924,000	1,446,898	84,370,898	44,941,032	33,357,442	6,609,667	-	-	84,908,140	537,242
Cost Recovery	3,103,254	347,723	3,450,977	109,202	2,251,847	106,254	983,674	-	3,450,977	-
Other Revenues	-	1,433,449	1,433,449	120,449	614,983	702,494	(4,477)	-	1,433,449	-
Sub-total	\$ 230,703,254	\$ (1,729,930)	\$ 228,973,324	\$ 81,339,682	\$ 72,393,270	\$ 43,587,414	\$ 32,190,200	\$ -	\$ 229,510,566	\$ 537,242
Balance from Prior Year	-	31,702,477	31,702,477							
Total Sources/Revenue	\$ 230,703,254	\$ 29,972,547	\$ 260,675,801							

State Allocation: Reduction of \$4,958,000

- \$1,460,000 reduction for the proportionate share of the CSU's \$75M cut from the state.
- \$3,498,000 reduction owed to the state for CalPERS retirement rate decrease.

Student Fees: Due to campus right-sizing and exercised budget reductions, projected revenue is close to established budget.

The campus right-sizing strategy (Phases 1 & 3) is working.

Budget and projections include tuition rate increase and assume enrollment stays flat from last year.

3RD QUARTER SUMMARY – USES / EXPENSES

Uses / Divisions	Base Budget	One-Time Budget	Total Budget	Actuals (Q1)	Actuals (Q2)	Actuals (Q3)	Projected Actuals	Encumbrances	Year-End Actuals	Year-End Balance
ACADEMIC AFFAIRS	\$ 71,642,973	\$ 6,389,993	\$ 78,032,966	\$ 21,041,446	\$ 20,003,649	\$ 20,995,647	20,995,647	\$ 129,375	\$ 83,165,764	\$ (5,132,797)
ADMIN AND FINANCE	17,581,488	1,016,975	18,598,463	4,537,958	5,329,280	4,400,288	4,400,288	1,061,441	19,729,254	(1,130,791)
ADVANCEMENT	3,245,949	491,949	3,737,898	803,033	934,582	772,864	772,864	214,943	3,498,286	239,612
DEIJ	1,144,993	451,397	1,596,390	213,146	243,596	155,873	155,873	43,251	811,738	784,652
INFO TECHNOLOGY	10,496,921	(225,707)	10,271,214	2,979,338	3,604,711	2,782,870	2,782,870	1,200,043	13,349,832	(3,078,618)
PRESIDENTS	2,914,464	316,871	3,231,335	701,428	746,213	710,495	710,495	(3,983)	2,864,647	366,688
STUDENT AFFAIRS	13,694,989	2,225,035	15,920,024	3,507,540	4,064,054	4,137,155	4,137,155	707,425	16,553,328	(633,305)
Total Divisions	\$ 120,721,777	\$ 10,666,512	\$ 131,388,289	\$ 33,783,888	\$ 34,926,084	\$ 33,955,191	\$ 33,955,191	\$ 3,352,495	\$ 139,972,849	\$ (8,584,560)
CENTRALLY MONITORED										
Benefits	\$ 65,105,618	\$ (3,137,090)	\$ 61,968,528	\$ 14,992,265	\$ 15,134,833	\$ 15,288,257	15,288,257	\$ -	\$ 60,703,611	\$ 1,264,916
Utilities	3,543,077	715,713	4,258,790	975,186	1,177,075	1,086,733	1,086,733	138,535	4,464,261	(205,472)
Financial Aid	32,486,701	11,147,053	43,633,754	18,456,446	2,324,200	17,812,983	-	-	38,593,629	5,040,125
<i>SUG</i>	32,163,000	10,557,331	42,720,331	18,338,946	2,070,951	17,535,334	-	-	37,945,231	4,775,100
<i>EOP</i>	203,715	89,060	292,775	-	128,749	125,149	-	-	253,898	38,877
<i>Other Financial Aid</i>	119,986	500,662	620,648	117,500	124,500	152,500	-	-	394,500	226,148
Other Centrally Monitored	8,846,081	10,580,359	19,426,440	5,767,956	1,593,148	391,507	-	1,259,218	9,011,829	10,414,611
Total Centrally Monitored	\$ 109,981,477	\$ 19,306,034	\$ 129,287,511	\$ 40,191,853	\$ 20,229,256	\$ 34,579,480	\$ 16,374,990	\$ 1,397,753	\$ 112,773,330	\$ 16,514,181
Total Uses/Divisions	\$ 230,703,254	\$ 29,972,547	\$ 260,675,801	\$ 73,975,741	\$ 55,155,340	\$ 68,534,671	\$ 50,330,181	\$ 4,750,247	\$ 252,746,180	\$ 7,929,621
								Grand Total AADHT Balance		\$ 8,466,864
								Grand Total AADHT Balance w/ Encumbrances		\$ 13,217,111

3RD QUARTER SUMMARY – CENTRALLY MONITORED

Uses / Divisions	Base Budget	One-Time Budget	Total Budget	Actuals (Q1)	Actuals (Q2)	Actuals (Q3)	Projected Actuals	Encumbrances	Year-End Actuals	Year-End Balance
Other Centrally Monitored	8,846,081	10,580,359	19,426,440	5,767,956	1,593,148	391,507	-	1,259,218	9,011,829	10,414,611
2024-25 Compensation Pool	543,053	-	543,053	-	-	-	-	-	-	543,053
Insurance Premiums	5,411,028	(48,989)	5,362,039	5,160,494	5,449	47,851	-	93,163	5,306,958	55,081
Unit 4 Bonus Pool	60,000	(29,499)	30,501	-	-	-	-	-	-	30,501
24-25 CalNAGPRA	-	-	-	-	-	-	-	-	-	-
24-25 Title IX	-	-	-	-	-	-	-	-	-	-
24-25 Project Rebound	300,000	-	300,000	-	-	-	-	-	-	300,000
24-25 SDRC	31,000	-	31,000	-	-	-	-	-	-	31,000
24-25 New Facilities	-	-	-	-	-	-	-	-	-	-
I&I Loan	991,000	310,441	1,301,441	-	965,262	-	-	-	965,262	336,179
\$75M share of Reduction	1,460,000	(1,460,000)	-	-	-	-	-	-	-	-
Fire Marshal/CC Registration	40,000	17,040	57,040	11,520	7,740	-	-	-	19,260	37,780
Emergency Operations Ctr	10,000	-	10,000	117	609	-	-	-	726	9,274
Centrally Monitored Reserve	-	1,249,320	1,249,320	-	-	-	-	-	-	1,249,320
Indirect Cost (IDC) HEERF	-	6,446,239	6,446,239	-	-	-	-	-	-	6,446,239
President's Initiative	-	854,541	854,541	5,318	4,805	81,286	-	445,900	537,309	317,232
AA Transfer Student	-	-	-	-	-	-	-	-	-	-
Basic Needs	-	-	-	-	-	-	-	-	-	-
Black Women's Think Tank	-	2,535,010	2,535,010	-	640,155	-	-	720,155	1,360,310	1,174,700
Chase Loan Repayment	-	474,759	474,759	474,759	-	-	-	-	474,759	-
Pension Loan Repayment	-	231,497	231,497	115,749	115,749	115,749	-	-	347,246	(115,749)
LSU Facility Use Rental	-	-	-	-	-	-	-	-	-	-
Acct Oversight / CC Merchant	-	-	-	-	(146,621)	146,621	-	-	-	-

2025-26 BUDGET PLANNING

Governor's Budget – January Update – 2025-26 Budget

Link: (Page 35) <https://ebudget.ca.gov/FullBudgetSummary.pdf>

Budget maintains statewide efficiency reductions included in the 2024 Budget Act

- 7.95% reduction in ongoing General Fund support

- Approximately \$375.2 million reduction

- *Potential honoring of compact, but funds deferred 2 years*

UNIVERSITY BUDGET COMMITTEE (UBC)

During the 2024-25 fiscal year, the UBC convened four times, including a half-day retreat in March 2025, to discuss and develop recommendations.

UBC Retreat:

- Working groups explored FY2025-26 planning process
- Reviewed implications of enrollment declines, compensation obligations, inflationary cost increases, and revenue-generation strategies
- Recommendations to address base budget reductions and associated revenue opportunities

2025-26 BUDGET PLANNING

- *University Budget Committee (UBC)*
 - President Param has received the recommendations – 4-15-2025
 - Acknowledged receipt – 4-16-2025
 - President Parham has yet to act on any recommendations due to the multiple variables still in flux
 - Governor's compact/final budget
 - Enrollments
 - Bargaining impacts, including compensation changes
- *Divisions*
- *Reimagining the Future of CSUDH*
 - Committee for Reimagining the Future
 - Huron Engagement – To provide observations and options

2025-26 BUDGET PLANNING – PENDING ITEMS

- 1) Governor's May Revision (expected May 2025)
- 2) Preliminary Budget Allocation Memo – Chancellor's Office (Spring)
- 3) Outcome of Phase 3 Reductions
- 4) 2024-25 Fourth Quarter & Year-End Close
- 5) July Final Budget / Final Budget Allocation Memo
- 6) Moving into 2025-26
 - President's final approval of adopted budget
 - Divisions will use Questica Budget Tool to input budget planning

Q&A



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