

**California State University, Fresno
Association, Inc.**

**2025-26
Budget**

Approved by Board of Directors
May 6, 2025

ADMINISTRATION

The California State University, Fresno Association provides accounting and management services to five (5) campus auxiliary corporations and two (2) affiliate organizations (California State University, Fresno Association, Inc.; California State University, Fresno Foundation; The Agricultural Foundation of California State University, Fresno; Associated Students of California State University, Fresno; Fresno State Programs for Children, Inc.; The Maddy Institute and LEAD California). The Association also provides human resources and payroll services for The Bulldog Foundation and California State University, Fresno Athletic Corporation. These services are centralized so that each auxiliary can have the benefit of a workforce trained in accounting, human resource management, risk management/insurance, management information systems and business administration.

2024-25 ACCOMPLISHMENTS

1. Supported the various units as they worked to expand operations.
2. Continued to administer the development and construction activities associated with Campus Pointe, a public/private partnership project.
3. Continued to provide monthly and annual financial reporting to the respective boards and audit committees, field units, the University, and the Chancellor's Office per established timelines. Timely financial reporting provides the boards and management with the information necessary to make prudent financial and operating decisions while meeting CSU requirements.
4. Continued to monitor various investment portfolios with Goldman Sachs, Common Fund, Smith Barney, and Dodge & Cox to maximize earnings potential on reserve funds.
5. Completed Chancellor's Office audit related to the Ag Foundation.
6. Provided construction and/or project related support where needed.
7. Started the project to upgrade our JDE World 9.3 system to the latest release of JDE EnterpriseOne (E1).

2025-26 GOALS

1. Support the various units as they work to expand current operations, specifically within University Dining Services.
2. Complete implementation of JDE E1 (ERP software for financial and human resource/payroll functions).
3. Support the various units as they work through capital improvement projects.

AUXILIARY INFORMATION TECHNOLOGY

Auxiliary Information Technology provides technical and programming support and expertise for all electronic information systems, including software and hardware.

2024-25 ACCOMPLISHMENTS

1. Continued work on the project to upgrade JDE World 9.3 to the latest release of JDE EnterpriseOne (E1).
2. Assisted with the WiFi hardware refresh for all Student Housing buildings. The WiFi was originally installed in 2015 and the hardware was end-of-life.
3. Updated Dining Services point-of-sale for Paws-N-Go, Subway, Panda, USU Snack Bar, and The Bucket to Transact Cloud, including new registers and credit terminals.
4. Assisted Dining Services with successfully eliminating centralized cashiering in the USU food court by adding cash registers in the individual retail operations. This has dramatically improved the overall guest experience by removing the requirement to wait in line twice when ordering and purchasing food from Subway, Panda Express, and the Union Snack Bar.
5. Supported Dining Services with the installation of a smart vending machine, located in the Resnick Student Union.
6. Partnered with Student Housing to update to the door control system to bring the server and locks to the latest version.
7. Sponsored with a refresh of the point-of-sale and lane control system used by Bulldog Bowl.
8. Assisted with a refresh and expansion of digital signage at the University Student Union.

2025-26 GOALS

1. Complete and remaining items related to the upgrade from JDE World 9.3 to the latest release of JDE EnterpriseOne (E1).
2. Partner with Dining Services in the opening of a new venue in the University Center. Auxiliary IT will configure and install in-person point-of-sale and Fetch mobile ordering for the new venue.
3. Update the door control system used by Student Housing to bring the server to the latest version and to automate the provisioning of keys.
4. Upgrade the reservation system used by Student Unions to the latest release of EMS, including a move to a new virtual server.
5. Move the Dining Services board plan system used by Housing Residents to access the University Dining Hall from CBORD Odyssey PCS to Transact Campus Transaction System Enterprise (TSE).
6. Work with Technology Services Network Engineering to begin budgeting and planning for a network hardware refresh for all Auxiliary managed buildings.

CAMPUS STORES (KENNEL BOOKSTORE & MARKETPLACE)

The Campus Stores meet the academic needs of students, faculty, and staff in the areas of course materials, reference books, personal computers, and software, copy services, general (branded) merchandise and general supplies in a location convenient to the campus community and overall community.

2024-25 ACCOMPLISHMENTS

1. Continued to grow the Immediate Access (IA) E-books Program in the fall 2024 and spring 2025 semesters with positive results. Immediate Access sales increased to \$4.47 million compared to the previous year's total of \$3.92 million. Student savings for both the fall 2024 and spring 2025 semesters totaled over \$6.7 million compared to physical books and over \$1.37 million compared to digital books. Students saved anywhere from 20% - 60% off the traditional price of a new textbook.
2. In partnership with Follett, the Kennel Marketplace opened at Campus Pointe in Fall 2021, quickly becoming a vibrant retail location that strengthens the connection between the community and the campus. The Marketplace supported a "Round Up the Change" campaign benefiting the Amendola Family Student Cupboard and Victor E. During the holiday season, it served as a drop-off location for Toys for Tots and hosted a Kids Holiday Hangout with Victor E. The Kennel Bookstore and Kennel Marketplace continued their partnership with Wayfinders at Fresno State, offering work experience internships for young adults with intellectual and developmental disabilities. Throughout the academic year, both stores donated out-of-stock inventory items to various departments and organizations across campus. They were also among the few retailers to carry the Monopoly Fresno Edition board game. Seasonal merchandise was featured across the locations, including Christmas and Valentine's Day t-shirts, a new hat released for Cinco de Mayo, and a special Mother's Day display planned for this year. The Campus Stores also showcased a Hispanic Heritage collection in-store, a Black History Month collection online, and Pride collections both in-store and online. Additionally, they featured the Operation Hat Trick collection for Veterans Day, Memorial Day, and the Fourth of July, with proceeds supporting that program. The Kennel Marketplace hosted a customer scavenger hunt and provided coupons for move-in weekend at the dorms and the Palazzos alumni grad box. The stores also partnered with KFSR, offering a coupon as part of their pledge drive.

2025-26 GOALS

1. Work with Follett to ensure the right mix of merchandise is made available to our campus community and the general public.
2. Continue to work with Follett to develop a strong marketing/advertising campaign to promote and engage with students, faculty, and staff.
3. Monitor the sales data and customer feedback to ensure merchandise meets the needs and demands of customers. Collaborate with Follett to ensure the store continues to meet the needs

of our campus community and work to preserve the store's high regard with the campus community.

4. Work to ensure new ways to engage the community with our Kennel Marketplace.

UNIVERSITY DINING SERVICES

University Dining Services mission is to meet the dining service needs for the University. This is achieved by offering a variety of branded concepts and restaurants. University Dining Services will continue to grow and change to meet the needs of our campus community. University Dining Services operates University Catering, University Dining Hall, The Bucket, Me-n-Ed's Pizzeria, Subway Express, Starbucks, The Union Snack Bar, three (3) Paws-N-Go convenience store locations, Taco Bell, The Habit Burger Grill, Toss-N-Chop, fresh food vending and provides support to the operations of contracted vendors: Panda Express and Juice It Up.

2024-25 ACCOMPLISHMENTS

1. With significant support from Auxiliary Information Technology, we updated the POS systems in six (6) of the campus retail food operations (Subway, Panda Express, Union Snack Bar, The Bucket, Peter's Paws-N-Go Café, and North Gym Paws-N-Go Market).
2. Completed a minor refresh in the University Dining Hall, which included new flooring in the service area and student dining room, updated LED lighting in the service area, fresh paint and new paneling in the service area, new equipment in the kitchen, and new tables and upholstery in the student dining room.
3. Expanded our fresh food vending program with the addition of a new Smart Fridge unit in the Resnick Student Union, meeting the need for fresh on-the-go food options for students in the RSU after the retail operations in the food court close and on weekends.
4. Successfully eliminated centralized cashiering in the USU food court by adding cash registers in the individual retail operations. This has dramatically improved the overall guest experience by removing the requirement to wait in line twice when ordering and purchasing food from Subway, Panda Express, and the Union Snack Bar.
5. Identified a new retail coffee concept, Dunkin' Donuts, for the vacant space in the University Center Building, previously occupied by Taco Bell Express.

2025-26 GOALS

1. Continue to evaluate food trends and identify any relevant changes that should be made to improve the culinary offerings within the campus community
2. Continue to explore adding CalFresh/EBT as a form of payment at qualifying campus retail dining locations

3. Complete construction on the Dunkin' Donuts space in the University Center Building in time to open for the start of the fall 2025 semester
4. Explore implementing a boba tea program at Toss-N-Chop in the RSU, which would add a new line of beverages not available at any of our other campus dining operations

AUXILIARY HUMAN RESOURCES

Auxiliary Human Resources traditionally serves over 425 full time and 1,500 part time employees for the following organizations: California State University, Fresno Association, Inc., Fresno State Foundation, Fresno State Programs for Children, Inc., The Agricultural Foundation of California State University, Associated Students of California State University, Fresno, The Bulldog Foundation, and California State University, Fresno Athletic Corporation. This unit provides payroll services, employee recruitment, hiring, employee training, and benefits administration.

2024-25 ACCOMPLISHMENTS:

1. Provided human resources expertise in the area of employee relations, successfully resolving those circumstances in the best interest of the respective organization.
2. Successfully backfilled and on-boarded a new Payroll Technician and two (2) HR Coordinators who work to support all organizations.
3. Partnered with departments to fill their staffing needs, especially with the new venues within University Dining Services.
4. Increased supportive efforts related to the growth of the Foundation as the campus attained R2 status for research.

2025-26 GOALS:

1. Provide quarterly training sessions to Managers, Supervisors and Principal Investigators to expand their knowledge base on human resources and payroll related laws, policies and best practices.
2. Implement and train staff on the upgraded JDE E1 HR and Payroll system.
3. Implement UKG Ready Timekeeping for the Athletic Corporation.

FRESNO STATE STUDENT HOUSING

Fresno State Student Housing provides a quality on-campus living experience that students can call HOME. Student Housing provides a safe and secure environment that allows residents to grow academically, socially, physically, and creatively. Student Housing has “suite” and “traditional” style living and offers amenities such as a state-of-the-art computer lab, Ethernet connectivity, cable television, utilities, a fitness center, and a swimming pool.

2024 -25 ACCOMPLISHMENTS

1. Adapted our academic success efforts while continuing to meet with all students who fell below target GPAs, offering incentives for positive academic achievements, and providing leadership development opportunities and residential life programs to our students. Through this effort, we maintained a GPA of 3.1 (with 74 % of our students maintaining a 3.0 GPA or better).
2. Provided alternative housing for 250 students during the fall semester by creating triples capacity housing within our buildings and an additional 100 overflow students at an off campus hotel, and successfully transitioned them to campus by the end of the semester.
3. Completed Cedar and Sequoia restroom and flooring projects and continued upgrades throughout the halls to improve the living spaces for our residents.
4. Continued progress on the Affordable Housing Project, which will add an additional 228 beds to the housing portfolio; projected to open in Fall 2026.

2025 -26 GOALS

1. Evaluate the efficiency and level of resident participation with all projects, events, and activities offered by Student Housing.
2. Plan for opening of our new housing building, the first on the campus in over 60 years.
3. Work with enrollment management to provide housing to Fresno State students who have a need for a safe place to stay.
4. Redefine all programming, academic support, community building, etc., within new guidelines provided by State, Federal, and community protocols and recommendations.
5. Continue to implement new housing software system (StarRez) with dining module to streamline contracts and payments.
6. Continue to improve the academic success of our students by working with the academic advising centers within the different colleges and the tutoring center. This will be evidenced by increasing the average GPA to 3.25 and improving the retention rates of Student Housing residents.
7. Partner with enrollment and outreach services to create new marketing strategies to target our prospective students.

STUDENT RECREATION CENTER

The goal for the Student Recreation Center is to enhance the quality of recreational services to our students, faculty, and staff by providing quality equipment, recreational sports, and fitness programming in a state-of-the-art facility.

2024-25 ACCOMPLISHMENTS

1. Completed a comprehensive refresh of the weight and fitness area. The refresh consisted of removing old flooring and installing performance weight room flooring with Fresno State-branded inlays. Additionally, most of the existing equipment was traded in for new strength and cardio equipment replacements.
2. Attendance (as of April 24, 2025) for the SRC and Fitness Swim was 122,936, with 8,267 unique individuals utilizing our programs and services. The flagship SRC had 122,383 card swipes and 8,095. For Fitness Swim at the Aquatics Center, we saw 554 total uses by 172 unique individuals.
3. Collaborated with the Student Health and Counseling Center to provide Body Comp Tuesdays. The resident dietitian offered two 2-hour sessions on the first Tuesday of every month. SRC participants dropped in for body composition measurements (body fat% %) and body mass index (BMI).
4. Provided facility space for the Fresno State Spirit Squad, Commencement ceremonies, and STAR Day.
5. Presented Student Recreation Center programming at each Dog Days offering throughout the summer of 2024. Additionally, tabled at various other student information fairs.
6. Worked with the Fresno County Clerk/Elections to host the 2024 general election in November. This four-day event took place in the East Gym.
7. Provided space for men's and women's basketball and volleyball for summer camps and practice requests due to conflicts in the North Gym or Save Mart Center.
8. The Group Fitness program featured a dynamic lineup of class styles including Yoga, Pilates, Cycle, Butts & Guts, Zumba, Bootcamp, and more, and continued to serve as a key wellness offering for the campus community.
 - In Fall 2024, the program scheduled 168 classes, of which 160 were actively attended, resulting in a strong 95% attendance rate. A total of 1,362 participants engaged with the program before operations were paused on November 22 to accommodate the start of the Rec Refresh project. The early closure meant classes were not offered for the remainder of the semester, but enthusiasm remained high.
 - That enthusiasm translated into a phenomenal Spring 2025 showing. As of April 24, 2025, the program had already delivered 217 attended sessions out of 221 offered, yielding an impressive 98% attendance rate, with a staggering 3,195 total participations, and two full weeks remaining. This spring surge reflects a reinvigorated community eager to return to movement and wellness following the fall closure, and it underscores the success of our instructors and offerings in fostering a positive, supportive fitness environment.

9. The Intramural Sports program experienced another year of exciting growth, marked by increased participation and creative new initiatives inspired by student feedback. While continuing to offer popular traditional sports, the team also explored fresh formats and partnerships to broaden the program's reach.
 - One of the most notable innovations was the introduction of golf—a strategic effort to engage students who may not typically participate in intramurals. In partnership with Valley Golf Center, the program hosted two driving range tournaments and two fall leagues. Though participation was modest at 20 unique students, the offering was cost-effective and successfully connected with a new segment of the student body.
 - A standout success came from reimagining our indoor soccer leagues as futsal. This shift paid off in a big way: participation jumped from 93 unique players in 2024 to 153 in 2025. The popularity of futsal has set the tone for future league planning, with plans underway to apply this model to outdoor soccer.
 - Spring brought another creative pilot with a single-week volleyball league, offering daily play for five consecutive days where we saw 96 participants each day, and enough demand to cap the league at 10 teams and open a third court to accommodate everyone.
 - In total, the program delivered 19 different intramural offerings throughout the year, engaging 1,490 unique participants and generating 7,427 total participations, with two more days of programming still to go.

2025-26 GOALS

1. Maintain industry standards of proper procedures and policies for the safety of our participants.
2. Preserve and rebuild our operations and programming teams (hire and train student staff for Building Operations, Intramurals, and Group Fitness).
3. Continue to evaluate programs and services to meet the unique needs of our diverse student population, including but not limited to international students, transfer students, students of color, and students primarily enrolled in distance education programs.
4. Work in conjunction with Student Involvement, Dog Days, Student Life Team, and admissions to design strategies to engage all incoming students through social media accounts (i.e., Twitter, Facebook, Instagram) to build excitement for Dog Days and coming to school this Fall.
5. In addition, increase connections to various areas on campus as it pertains to health, fitness, wellness, and campus life by building relationships and developing ongoing interactions on social media.
6. Enhance our recruitment efforts to hire more group fitness instructors.
7. Continue to collaborate with the SHCC Wellness team on Body Composition Tuesdays.
8. Looking ahead to the upcoming academic year, we are poised to extend our outreach to students through the introduction of fresh initiatives, thereby enriching our programmatic offerings.

STUDENT UNIONS

Student Union facilities and operations are integral facets of the Student Involvement organization at Fresno State; our mission is to cultivate community and foster engagement to promote co-curricular learning. Through our cultural, educational, social and recreational programs, as well as our services, facilities, student employment and student volunteer experiences, we offer first-hand opportunities for students to experience citizenship, leadership, and social responsibility and to practice our core values of support/teamwork, service, growth/learning, leadership, and inclusion.

2024-25 ACCOMPLISHMENTS

1. New Student Welcome, Campus Traditions & School Spirit
 - a. Welcome Week hosted a variety of in-person student events, including Welcome Stations, Tunes at Noon, Big Bulldog Welcome, Sunset Yoga, Back-to-School Bowl Bash, Campus Pointe Night, Fresno State Takeover at Central Valley Fuego FC, Fresno State vs Michigan Football Watch Party, Donuts with Councilmember Tyler Maxwell, Traditions Day and the Run to Victory. Throughout the week, we hosted welcome stations, live DJs, and Traditions Day to help welcome students back to campus.
 - b. Homecoming hosted a series of events all week. These events included: Live Band Karaoke, Ignite the Hype Kickoff, Red Wave Craft Corner, Wellness Wednesday, Tie Dye and Good Vibes, Sunset Yoga, Paws and Plush, Party at the Plaza, Charging up the Bulldog Spirit, and the student tailgate. Brought back the Bless the Ball campaign. Collaborated with Fresno State Starbucks and CREAM to create a Fresno State special drink and sundae just for Homecoming Week.
 - c. Continued to coordinate Commencement (May 2025) at the Save Mart Center for college ceremonies and several affinity group celebrations throughout campus.
2. Operations and Facilities
 - a. Supported the opening of the dining options in the Lynda and Stewart Resnick Student Union; students and the campus community utilized the meeting rooms, lounge areas, and other building services. All the meeting rooms have been booked for a total of 3,516 confirmed reservations and 92 tentative reservations, which puts the meeting rooms on track for 3,608 completed reservations. The Ruiz has 117 confirmed reservations and 57 tentative reservations, which puts the Ruiz on track for 174 completed reservations, as well as over 100 bookings for the various outdoor spaces around the RSU.
 - b. Maintained hours of Bulldog Bowl to increase access and revenue. There are nine (9) bowling classes with over 270 students enrolled.
 - c. Updated Bulldog Bowl, which included flooring, bowling POS servers, and the billiards table fabric replacement.
 - d. The Satellite Student Union had 87 confirmed reservations and 45 tentative reservations, which puts the SSU on track for 132 completed reservations between July 1, 2024, and June 30, 2025. Events include general assembly, guest speakers, dance

and music performances, job fairs, graduation ceremonies, and special events like a farmer's market, a punk rock show, an EDM rave, and a boxing match. All events range from approximately 100 to 700+ attendees.

- e. RSU – Installed the west-facing exterior building signage. (July 2024)
 - f. RSU – Installed the Student Union Board of Directors wall signage in the Welcome Center (July 2024)
 - g. RSU – Installed the Corridor Magnetic Door Holders (November 2024)
3. Spotlight Events
- a. Hosted 29 events and served over 7,500 students this past year. Events to highlight were Fresno State Night at Chukchansi Stadium, Punk Prom, Glow in the Garden, House Cafe, Spottie Spooktacular, Finals Cram Jam, Spotlight Market, and Rad Grad.
 - i. This past academic year, Spotlight Events has seen an increase in student engagement and attendance at events. Averaging about 70 - 80 students (Fall 2024) to 150 - 250 students (Spring 2025) per event.
 - b. Spotlight Events gained over 1,500 followers via Instagram by telling stories through the faces of our student body.
 - c. Developed Spotties Helper volunteer program. This program has supported Spotlight Events with support staff to execute events, photoshoots, and DIY days. Spottie Helpers consist of 40 students who have volunteered a total of 400 hours within the 2024 -2025 academic year.
4. Off-Campus Student Life
- a. Off-Campus Student Life program significantly increased student participation. The Neighborhood Ambassador team planned both traditional and innovative events to boost engagement and build a sense of belonging for commuter students.
 - b. Major Accomplishments:
 - i. Hosted annual Fresno State Night at Campus Point to welcome students back from break
 - ii. Good Morning Commuters & Good Evening Commuters:
 - o These events served commuter students with early or late-night classes by providing food, coffee, and essential resources to fuel them for their day/night. Various campus departments were invited to promote their services, helping students connect with important resources and each other in a supportive and welcoming environment.
 - iii. Coordinated the creation of Paws and Pans, an initiative educating students on nutrition, providing hands-on cooking skills, and linking them with resources like the Student Cupboard, Office of Essential Needs, CalFresh Healthy Living, and ASI. Partnered with Save Mart to sponsor supplies and student giveaways.

- iv. Celebrated commuter students during Commuter Appreciation Week with a series of events, including the Kick-Off, Good Morning Commuters, Good Evening Commuters, and a Wicked Movie Night
 - v. Engaged students throughout the year via Commuter Pit Stops, promoting OCSL and Student Involvement opportunities.
- 5. Student Organizations/Fraternity Sorority Life/Club Sports
 - a. Hosted events that highlighted clubs and organizations via a fall and spring Club & Orgs Fair with over 130 groups participating. Supported over 275 organizations through the recognition process using ENGAGE. Assisted with the coordination of FSL recruitment for all councils. Hosted a speaker in the spring semester for all Greek letter organizations with the topic of leadership and building community.
- 6. Campus Involvement Ambassadors
 - a. Led 20+ high-impact pop-up outreach activations across campus in collaboration with a diverse range of student clubs, academic departments, and campus partners—successfully increasing student awareness and engagement with co-curricular opportunities.
 - b. Strategically represented and supported Student Involvement at key institutional events, including Preview Day, Super Saturday, Welcome Week, Dog Days, Fresno State Night at Campus Pointe, Vintage Days, and the Disability Employment Awareness Month event in partnership with TRIO-SSD—enhancing the visibility of involvement pathways to prospective and current students.
 - c. Delivered impactful presentations to over 130 incoming freshmen and transfer students during Dog Days Lunch & Learn workshops, offering tailored guidance on how to navigate and get involved through Fresno State’s programs, volunteer and leadership opportunities.
 - d. Spearheaded engagement initiatives, such as:
 - i. Friendsgiving in partnership with Raising Cane’s to foster community-building through shared meals.
 - ii. Leave Your Mark Leadership Board Info Sessions to encourage leadership recruitment across all boards.
 - iii. Get ENGAGED workshop to train student organization officers on customizing their Engage pages for more effective club branding and outreach.
 - e. Launched a new campus-wide Club Advisor Directory to support students of student organizations easily connect with faculty and staff who are interested in serving as club advisors.
- 7. Student Union Board of Directors
 - a. Attended and presented at the ACUI Annual Conference in New York City, delivering a session on "Building a Space for Equity and Inclusion" to a national audience of student affairs students and professionals.

8. Marketing
 - a. Grew the @FSGetInvolved Instagram following by over 2,500 new followers, leveraging collaborative posts, strategic cross-promotion, and an increased focus on engaging Instagram Reels to elevate visibility and student connection with Student Involvement programming and campus resources.
 - b. Designed and produced over 100 custom graphics to support events, marketing campaigns, and union facility operations—including promotional materials, event branding, signage, and building wayfinding—enhancing the visibility and impact of Student Involvement programming and Student Union services.
 - c. Managed and curated over 90 digital signage submissions from various campus departments, registered student organizations, and university partners, supporting campus-wide marketing efforts by promoting events, resources, and opportunities across Student Union facilities.
 - d. Collaborated and received sponsorships from Randy's Donuts, Raising Cane's, Rockstar Energy Drink, and End Overdose.

2025-26 GOALS

1. Expand programming and outreach efforts by further developing the Campus Involvement Ambassadors.
2. Continue to work with the Student Union Board of Directors to develop the Diversity Lounge.
3. Analyze changing patterns in the Resnick Student Union with the opening of Dining operations.
4. Continue to grow events and programs that enhance the student experience and support enrollment and retention efforts.
5. Upgrade the bowling system to enhance student experience.
6. Continue to upgrade the SSU, re-upholster 700 chairs at SSU.
7. Enhance the student experience at Bulldog Bowl by creating a rewards program.
8. Promote more student-involved events to support retention and persistence.

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
BUDGET SUMMARY
2025-26

	REVENUES	EXPENSES	SURPLUS/ (DEFICIT) APPROVED
Administration			
Administration	\$ 3,027,184	\$ 1,661,184	\$ 1,366,000
Auxiliary Human Resources	0	778,498	(778,498)
Auxiliary Information Technology	0	552,485	(552,485)
Subtotal	3,027,184	2,992,167	35,017
Campus Stores:			
Kennel Bookstore	1,080,000	883,345	196,655
Kennel Marketplace	140,892	0	140,892
Subtotal	1,220,892	883,345	337,546
Student Recreation Center	2,064,279	2,055,797	8,482
Student Housing	8,514,515	7,697,550	816,965
University Food Services:			
The Bucket	294,000	338,459	(44,459)
Catering	1,277,008	1,136,266	140,742
Commissions	25,138	0	25,138
Starbucks	812,000	782,685	29,315
Concept @ Campus Pointe	0	49,222	(49,222)
C-Stores	115,000	67,445	47,555
Dunkin'	555,000	482,122	72,878
Smart Fridge	25,000	13,381	11,619
RSU Beverages	59,000	59,098	(98)
RSU Café	55,500	36,718	18,782
University Dining Hall	4,646,958	3,219,070	1,427,888
USU Food Court	662,500	669,983	(7,483)
Taco Bell	308,000	332,475	(24,475)
The Habit Burger	499,000	435,598	63,402
Toss-N-Chop	173,000	177,930	(4,930)
Subtotal	9,507,104	7,800,451	1,706,653
Student Unions:			
Building Ops-Maint & Custodial	20,300	1,074,909	(1,054,609)
General	5,133,487	2,718,171	2,415,316
Information Center/Reservations	1,500	235,905	(234,405)
Student Programs (formerly USU Productions)	181,000	756,968	(575,968)
Bulldog Bowl	282,100	281,366	734
Satellite Student Union	60,000	149,999	(89,999)
Subtotal	5,678,387	5,217,319	461,069
TOTAL (without SMC)	\$ 30,012,361	\$ 26,646,630	\$ 3,365,733
Save Mart Center¹:	4,763,765	3,792,770	970,994
TOTAL (with SMC)	\$ 34,776,126	\$ 30,439,400	\$ 4,336,727

¹ Before non-cash expenditures (Capital Lease and Depreciation)

ADMINISTRATION BUDGET SUMMARY

2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
REVENUES:					
Management Services Agreement Fees:					
Agricultural Foundation	\$ 169,454	\$ 169,454	\$ 177,927	\$ 186,823	\$ 8,896
Associated Students	75,000	75,000	80,427	82,840	2,413
Athletic Corporation	56,100	56,100	62,198	65,308	3,110
Bookstore	80,000	100,000	100,000	100,000	0
Bulldog Foundation	10,200	10,200	10,710	10,710	0
Dining Services	150,000	150,000	200,000	225,000	25,000
Foundation	651,386	651,386	680,750	782,863	102,113
Fresno State Programs for Children	82,515	82,515	90,767	97,121	6,354
Kenneth L. Maddy Institute	10,281	10,281	10,795	11,119	324
LEAD California	0	15,000	15,450	0	(15,450)
Student Recreation Center	80,000	80,000	80,000	80,000	0
Student Housing	150,000	150,000	225,000	300,000	75,000
Student Unions	300,000	300,000	325,000	325,000	0
Insurance Dividends/Refunds	19	59	0	0	0
Interest Income	919,534	1,377,597	425,000	500,000	75,000
Rental Income ATM	8,400	8,400	9,988	8,400	(1,588)
Miscellaneous Income	3,411	9,531	2,500	2,000	(500)
Unrealized Gain/(Loss) on Investments	620,497	894,400	200,000	250,000	50,000
TOTAL REVENUES:	3,366,797	4,139,923	2,696,511	3,027,184	330,673
EXPENSES:					
Administration/Accounting	1,446,954	1,833,521	1,497,176	1,661,184	164,007
Human Resources/Payroll	731,219	580,212	633,960	778,498	144,538
Management Information Systems	408,299	521,901	497,321	552,485	55,164
TOTAL EXPENSES:	2,586,472	2,935,634	2,628,459	2,992,167	363,709
	\$ 780,320	\$ 1,204,289	\$ 68,052	\$ 35,017	\$ (33,036)

ADMINISTRATION BUDGET 2025-26

ADMINISTRATION - SCHEDULE A	2022-23	2023-24	2024-25	2025-26	Budget
EXPENSES:	Actual	Actual	Budget	Budget	Variance
Payroll and Benefits:					
Benefitted	\$ 524,689	\$ 641,813	\$ 691,402	\$ 774,432	\$ 83,030
Student	37,631	18,068	20,000	20,000	0
Payroll Sub-Total	562,320	659,881	711,402	794,432	83,030
Employee Benefits	371,185	432,899	399,101	450,747	51,645
Actual Retired Employee Benefits	69,650	74,331	73,184	95,795	22,611
Accrued Retired Employee Benefits	(7,104)	(3,601)	0	0	0
Total Payroll and Benefits	996,051	1,163,510	1,183,688	1,340,974	157,286
Audit Fees:					
External CPA	29,870	53,350	40,400	41,700	1,300
Bank Charges	7,082	3,118	8,500	7,325	(1,175)
Building Association Fees	17,838	7,673	7,673	7,673	0
Computer Lease	(7,140)	5,432	0	0	0
Consulting	0	0	0	0	0
Copier Lease	6,197	7,794	7,635	8,074	439
CSU Centrally Paid Indirect Costs	16,865	19,023	21,947	24,790	2,843
Custodial & Building Maintenance	8,263	9,210	10,500	9,500	(1,000)
Depreciation (non-cash)	85,474	81,392	30,101	29,866	(235)
Dues/Memberships/Subscriptions	6,051	7,376	5,000	7,500	2,500
Employee Awards/Development	25,191	18,938	17,500	17,500	0
Employee Recruitment	20	0	0	0	0
Equipment Maintenance & Repair	6,647	15,811	7,000	7,500	500
Insurance	22,988	23,678	14,733	19,582	4,849
Interest Expense	0	10,542	0	0	0
Investment Fees	42,781	26,000	30,000	26,000	(4,000)
Legal Fees	42,148	(4,674)	15,000	10,000	(5,000)
Licenses, Permits & Fees	4,020	26,023	3,500	3,500	0
Miscellaneous	5,525	5,641	5,000	5,000	0
Office Supplies	23,726	21,364	16,500	17,000	500
Postage	15,806	16,930	10,000	12,500	2,500
Records Retention Management	1,592	1,244	1,500	1,500	0
Security-Cash Handling	65,162	74,713	35,000	35,000	0
Telephone/Communications	2,248	1,035	3,000	2,700	(300)
Travel/Training	542	1,487	0	0	0
UBIT Income Taxes	0	211,370	0	0	0
Utilities	22,007	25,541	23,000	26,000	3,000
TOTAL EXPENSES	\$ 1,446,954	\$ 1,833,521	\$ 1,497,176	\$ 1,661,184	\$ 164,007

**ADMINISTRATION - AUXILIARY HUMAN RESOURCES BUDGET
2025-26**

ADMINISTRATION - SCHEDULE B	2022-23	2023-24	2024-25	2025-26	Budget
EXPENSES:	Actual	Actual	Budget	Budget	Variance
Payroll:					
Benefitted	\$ 374,964	\$ 325,223	\$ 366,784	\$ 446,669	\$ 79,885
Part-Time	372	0	0	0	
Student	26,577	30,410	0	0	0
Payroll Sub-Total	401,913	355,633	366,784	446,669	79,885
Employee Benefits	195,076	157,138	204,302	246,044	41,742
Actual Retired Employee Benefits	28,884	29,759	29,224	40,665	11,441
Accrued Retired Employee Benefits	(2,710)	(1,374)	0	0	0
Total Payroll and Benefits	623,163	541,156	600,310	733,378	133,068
Audit Fees	0	0	0	0	0
Computer Lease	1,205	5,733	0	0	0
Dues/Memberships/Subscriptions	0	0	250	250	0
Employee Assistance Program	10,000	10,000	10,000	20,000	10,000
Employee Recruitment	4,623	1,290	500	500	0
Legal Fees	73,048	1,674	2,500	2,500	0
Miscellaneous	1,608	1,610	750	750	0
Office Supplies & Postage	11,612	11,056	12,000	13,000	1,000
Professional Development	105	0	0	0	0
Repairs & Maintenance	814	22	0	0	0
Safety Program	1,053	1,696	1,750	1,500	(250)
Software	2,599	5,090	5,000	5,000	0
Telephone/Communications	623	120	900	1,620	720
Travel/Training	766	765	0	0	0
TOTAL EXPENSES	\$ 731,219	\$ 580,212	\$ 633,960	\$ 778,498	\$ 144,538

ADMINISTRATION - AUXILIARY INFORMATION TECHNOLOGY BUDGET 2025-26

ADMINISTRATION - SCHEDULE C	2022-23	2023-24	2024-25	2025-26	Budget
EXPENSES:	Actual	Actual	Budget	Budget	Variance
Payroll:					
Benefitted	\$ 139,139	\$ 170,372	\$ 178,131	\$ 185,617	\$ 7,486
Student	0	0	0	0	0
Payroll Sub-Total	139,139	170,372	178,131	185,617	7,486
Employee Benefits	98,803	107,324	111,863	124,717	12,854
Actual Retiree Benefits	22,678	24,136	23,707	30,028	6,321
Accrued Retired Employee Benefits	(2,208)	(1,119)	0	0	0
Total Payroll and Benefits	258,412	300,713	313,701	340,362	26,661
Computer Hardware/Repair (Minor under \$5k)	5,758	2,099	5,000	5,000	0
Computer Lease	571	1,353	0	0	0
Computer Software & Licenses	398	599	1,000	1,000	0
Computer Supplies	0	0	500	500	0
Conf, Seminars, Educ	0	650	1,500	1,500	0
Consulting	278	0	2,500	2,500	0
Cost of Goods Sold	3,820	10,454	0	0	0
Depreciation (non-cash)	6,753	6,729	27,232	42,900	15,668
Dues/Memberships/Subscriptions	0	0	0	0	0
Maintenance Contracts	9,903	10,546	0	0	0
Miscellaneous	673	312	500	500	0
Office Supplies	54	450	150	150	0
Postage	14	0	0	0	0
Software Maintenance and Support (Oracle, UKG)	120,698	186,836	145,240	157,533	12,293
Telephone/Communications	179	0	0	540	540
Travel/Training	788	1,160	0	0	0
TOTAL EXPENSES	\$ 408,299	\$ 521,901	\$ 497,321	\$ 552,485	\$ 55,163

BOOKSTORE BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
Commission - Follett Higher Education	\$ 495,618	\$ 500,678	\$ 575,000	\$ 580,000	\$ 5,000
Vendor Grant	0	0	500,000	500,000	\$ -
TOTAL SALES	495,618	500,678	1,075,000	1,080,000	5,000
EXPENSES:					
Payroll:					
Benefitted	0	0	0	0	-
Non-Benefitted	0	0	0	0	-
Student	0	0	0	0	-
Payroll Sub-Total	0	0	0	0	0
Employee Benefits	16,605	16,488	277,225	319,369	42,144
Actual Retired Employee Benefits	157,380	166,087	162,817	206,657	43,841
Accrued Retired Employee Benefits	(13,288)	(6,736)	0	0	-
Total Payroll and Benefits	160,697	175,839	440,042	526,026	85,985
Computer Lease	0	0	0	0	-
Depreciation (non-cash)	8,222	1,566	29,500	30,200	700
Insurance	32,183	4,463	17,815	14,094	(3,721)
Licenses/Permits/Fees	990	258	950	500	(450)
Management Services Agreement Fee	80,000	100,000	100,000	100,000	-
Minor Equipment	1,842	0	0	0	-
Miscellaneous	194	246	0	0	-
Operational Supplies	0	0	0	0	-
Postage & Freight	0	0	0	0	-
Repairs/Maintenance	32,194	53,644	35,000	40,000	5,000
Telephone/Communications	1,923	0	2,000	4,140	2,140
Utilities	128,455	143,129	181,931	168,385	(13,546)
TOTAL EXPENSES:	446,700	479,145	807,238	883,345	76,108
SURPLUS TO RESERVE	\$ 48,918	\$ 21,533	\$ 267,762	\$ 196,655	\$ (71,108)

KENNEL MARKETPLACE BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
Vendor Commissions	130,898	140,719	175,732	140,892	(34,840)
TOTAL SALES	130,898	140,719	175,732	140,892	(34,840)
EXPENSES:					
Payroll:					
Benefitted	0	0	0	0	-
Non-Benefitted	0	0	0	0	-
Student	0	0	0	0	-
 Payroll Sub-Total	0	0	0	0	0
Employee Benefits	0	0	0	0	-
Actual Retired Employee Benefits	0	0	0	0	-
Accrued Retired Employee Benefits	0	0	0	0	-
 Total Payroll and Benefits	0	0	0	0	0
Minor Equipment	2,509	0	500	0	(500)
Miscellaneous	0	0	500	0	(500)
TOTAL EXPENSES:	2,509	0	1,000	0	(1,000)
SURPLUS TO RESERVE	\$ 128,389	\$ 140,719	\$ 174,732	\$ 140,892	\$ (33,840)

**SAVE MART CENTER BUDGET
2025-26**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
REVENUES:					
Advertising	\$ 919,999	\$ 910,000	\$ 1,710,000	\$ 1,517,500	\$ (192,500)
Campus Pointe - Ground Lease	847,942	841,196	1,000,750	1,011,042	10,292
Donation/Sponsorship Revenue ¹	1,524,264	1,951,488	1,565,218	1,905,223	340,005
Gain/(Loss) on Sale of Assets	11,690	0	0	0	0
Insurance Refund	0	14,800	0	0	0
Interest Income	124,942	101,365	0	0	0
Other Income	0	0	0	0	0
Student Seat Licenses	300,000	300,000	300,000	300,000	0
Unrealized Gain on Investments	(7,161)	92,869	0	0	0
Vendor Rebates	51,094	40,985	40,000	30,000	(10,000)
TOTAL REVENUES:	3,772,770	4,252,703	4,615,968	4,763,765	147,797
EXPENSES:					
Advance to ASM Global for Operations	1,754,251	1,409,460	2,000,000	2,000,000	0
Advertising/Printing	13,575	1,964	2,000	15,000	13,000
Athletic Department Entitlements	250,855	250,855	250,855	250,855	0
Bad Debt Expense	420,000	0	0	0	0
Capital Lease Expense - SRB Bonds	677,783	384,376	409,233	299,635	(109,598)
Corporate Sponsorship Entitlements	0	0	1,500	0	(1,500)
Computer Lease	0	0	0	0	0
Credit Card Fees	3,617	2,757	5,000	3,000	(2,000)
Donor Stewardship	12,985	607	500	1,000	500
Insurance	556,312	634,835	789,798	787,280	(2,518)
Licenses, Permits, Fees	0	0	500	500	0
Miscellaneous	0	0	500	500	0
Office Supplies	9,205	0	0	0	0
Possessory Interest Taxes	135,859	252,647	252,000	230,000	(22,000)
Repairs/Maintenance	0	20,887	5,000	25,000	20,000
Smallwares	0	0	2,500	0	(2,500)
Wilkinson Group Fee	180,000	180,000	180,000	180,000	0
TOTAL EXPENSES:	4,014,442	3,138,388	3,899,386	3,792,770	(106,616)
DEFICIT BEFORE NON CASH EXPENDITURES (REVENUES):	(241,672)	1,114,315	716,582	970,994	254,413
<u>Non-Cash Expenditures:</u>					
<i>Bond Expenses:</i>					
Amortization Bond Issue - SRB	11,394	11,394	11,394	11,394	0
Capital Lease Principal	0	0	5,085,000	2,870,000	(2,215,000)
Extinguishment of Capital & Bond Obligations	(3,653,413)	0	0	0	0
<i>Depreciation (non-cash):</i>					
Building	2,414,902	2,364,909	2,425,764	2,425,764	0
Equipment	263,808	256,635	247,063	315,814	68,751
DEFICIT TO RESERVE:	\$ 721,637	\$ (1,518,623)	\$ (7,052,639)	\$ (4,651,978)	\$ 2,400,662

STUDENT RECREATION CENTER BUDGET

2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
REVENUES:					
Student Fees	\$ 1,350,000	\$ 1,350,226	\$ 1,640,000	\$ 1,815,000	\$ 175,000
Donation-Associated Students	29,530	0	10,000	20,000	10,000
Leased Space:					
Lyles Center	43,879	43,879	43,879	43,879	0
Peters Educational Center	79,650	79,650	79,650	79,650	0
Interest Income	0	0	500	0	(500)
Locker Rental	1,485	2,205	1,500	2,000	500
Memberships	53,000	56,446	37,000	37,000	0
Miscellaneous	2,220	1,065	2,300	1,750	(550)
Towel Service	1,150	780	1,000	1,000	0
Retail Sales-Non Taxable	13,304	16,411	13,000	15,000	2,000
Retail Sales-Taxable	2,600	5,226	3,000	4,000	1,000
Summer Camps	0	80	0	0	0
Other Rental Income	41,700	71,832	40,000	45,000	5,000
TOTAL REVENUES:	1,618,518	1,627,800	1,871,829	2,064,279	192,450
EXPENSES:					
Payroll:					
Benefitted	304,237	321,094	332,566	345,757	13,191
Non-Benefitted	16,099	17,625	12,404	18,000	5,596
Student - Facility Staff	177,498	175,490	165,000	183,000	18,000
Student - Instructors	3,956	10,790	13,200	20,000	6,800
Student - Intramurals	15,673	28,722	46,672	55,000	8,328
Student - Member Services	0	0	0	0	0
Student - Summer Camps	0	0	0	0	0
Student - Events Staff	0	0	13,200	15,000	1,800
Student - Aquatics	3,346	2,301	5,320	4,000	(1,320)
Payroll Sub-Total	520,809	556,022	588,363	640,757	52,394
Employee Benefits	227,417	237,469	156,310	164,211	7,901
Accrued Retired Employee Benefits	(706)	(358)	0	0	0
Total Payroll and Benefits	747,520	793,133	744,673	804,968	60,295
Advertising, Marketing, Promotions	439	80	750	1,000	250
Bank Charges and Credit Card Fees	2,424	3,727	2,500	5,000	2,500
Communications & Telephones	4,562	3,781	5,000	5,000	0
Computer Expense:					
Lease	0	3,544	0	0	0
Maintenance Fees	12,834	13,655	14,500	14,500	0
Misc. Supplies and Software	486	44	300	300	0
Contracted Services:					
Landscape	26,807	28,282	27,000	35,000	8,000
Elevator Service	4,746	5,027	5,000	5,000	0
Engineering Services-HVAC	27,519	28,072	30,000	35,000	5,000
Fitness Equipment Maintenance	11,249	4,868	8,000	5,000	(3,000)
Pest Management	2,220	2,310	2,500	2,500	0
Copier Lease	(370)	314	350	350	0
Depreciation (non-cash)	45,584	57,172	120,483	109,786	(10,696)
Dues, Memberships, Subscriptions	120	125	250	250	0
Employee Recruitment	88	0	0	100	100
Equipment:					
Building	2,545	647	2,500	30,000	27,500

STUDENT RECREATION CENTER BUDGET
2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
Check Out	601	730	1,000	2,500	1,500
Exercise	1,527	35	1,550	10,000	8,450
Group Fitness	30,021	541	2,000	5,000	3,000
Insurance	9,195	12,954	10,099	12,383	2,284
Janitorial Supplies	17,451	19,911	25,000	35,000	10,000
Laundry	0	202	350	500	150
Management Services Agreement	80,000	80,000	80,000	80,000	0
Miscellaneous	2,350	0	3,000	5,000	2,000
Office Supplies and Postage	629	776	1,000	1,000	0
Over/Short	(11)	(101)	0	0	0
Programs and Special Events	3,917	11,072	5,000	30,000	25,000
Repairs and Maintenance					
Building	34,279	61,778	40,000	65,000	25,000
Exercise Equipment	0	0	35,260	15,000	(20,260)
Retail - Cost of Goods Purchased	11,043	15,928	15,000	20,000	5,000
Telephone	0	0	0	2,160	2,160
Travel and Training	2,908	1,242	1,000	3,000	2,000
Uniforms	3,543	2,863	2,000	5,000	3,000
Utilities	522,271	636,287	674,306	700,000	25,694
Waste Management	3,889	3,914	3,900	5,500	1,600
TOTAL EXPENSES:	1,612,386	1,792,913	1,864,270	2,055,797	191,526
NET SURPLUS:	\$ 6,131	\$ (165,114)	\$ 7,559	\$ 8,482	\$ 924

STUDENT HOUSING BUDGET SUMMARY

2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
REVENUES:					
Rent	\$ 6,533,370	\$ 7,003,568	\$ 7,560,745	\$ 8,060,215	\$ 499,470
Application Fees	425	1,259	40,000	60,000	20,000
Assessments	67,750	89,207	40,000	20,000	(20,000)
ATM Commission	562	416	300	300	0
Fresno State Contributions	393,058	556,342	0	0	0
Damage Assessments	12,705	9,953	8,000	8,000	0
Key Charges	9,525	13,025	7,000	11,000	4,000
Late Fees	15,825	12,925	10,000	10,000	0
Miscellaneous	17,580	12,465	10,000	15,000	5,000
Processing Fees	26,350	29,900	25,000	25,000	0
Summer Conferences	369,545	540,226	250,000	250,000	0
Summer Session Rent	191,900	63,675	150,000	40,000	(110,000)
Vendor/Laundry Commissions	27,488	2,386	15,000	15,000	0
TOTAL REVENUES:	7,666,083	8,335,347	8,116,045	8,514,515	398,470
EXPENSES:					
General	2,954,721	3,529,758	2,873,873	3,606,205	732,332
Marketing	146,849	162,523	166,286	175,809	9,523
Summer Conferences	231,652	381,920	591,458	625,804	34,346
Physical Plant	2,359,856	2,362,822	2,611,270	2,874,657	263,386
Resident Life	239,693	243,947	392,953	415,076	22,123
TOTAL EXPENSES:	5,932,771	6,680,970	6,635,839	7,697,550	1,061,711
SURPLUS/(DEFICIT):	\$ 1,733,312	\$ 1,654,377	\$ 1,480,206	\$ 816,965	\$ (663,241)

STUDENT HOUSING - GENERAL BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 246,735	\$ 293,768	\$ 313,235	\$ 321,475	\$ 8,240
Non-Benefitted	13,168	40,487	0	0	0
Student	179,186	187,534	181,006	215,000	33,994
Payroll Sub-Total	439,089	521,789	494,241	536,475	42,234
Employee Benefits	167,070	184,381	133,519	144,202	10,683
Actual Retired Employee Benefits	12,112	13,065	12,793	11,916	(877)
Accrued Retired Employee Benefits	(1,066)	(317)	0	0	0
Total Salaries and Benefits:	617,205	718,918	640,554	692,594	52,040
Allowance for Uncollectible Debt	39,371	(9,019)	45,000	45,000	0
Bond Issuance: Amortization	0	7,448	2,483	0	(2,483)
Cable TV	76,146	76,801	79,000	81,000	2,000
Computer Lease	0	7,765	0	0	0
Computer Supplies	11,708	7,830	15,000	15,000	0
Copier Lease	0	0	3,000	0	(3,000)
Credit Card Fees	904	1,641	2,500	2,500	0
Depreciation (non-cash):	905,769	1,045,627	1,236,992	1,447,158	210,166
Dues/Memberships/Subscriptions	3,566	2,351	1,500	4,000	2,500
Employee Recruitment	720	938	500	500	0
Financial Aid Fee Assessment	545	0	0	0	0
Hotel Rental Expense	569,776	922,310	0	75,000	75,000
Housing Incentive	21,058	1,630	0	0	0
Insurance	216,088	233,666	284,983	287,289	2,306
Interest: SRB Debt Service	24,839	16,419	7,681	0	(7,681)
Management Services Agreement Fee	150,000	150,000	225,000	300,000	75,000
Marketing/Promotional	0	664	20,000	30,000	10,000
Miscellaneous	59,144	52,364	10,000	10,000	0
Office Supplies	24,474	37,870	30,000	40,000	10,000
Over/(Short)	(635)	(1,250)	0	0	0
Repairs/Maintenance	11,526	3,497	0	5,000	5,000
Resident Advisor Meals (50%)	111,665	113,915	98,680	103,620	4,940
Resident Meals	0	0	20,000	30,000	10,000
Safe Expense	58,080	58,544	65,000	72,000	7,000
Maxine McDonald Program Support	0	0	0	272,544	272,544
Software Agreement - StarRez	45,278	70,287	68,000	75,000	7,000
Telephone/Communications	5,694	2,299	15,000	15,000	0
Travel/Training	1,798	7,243	3,000	3,000	0
TOTAL EXPENSES:	\$ 2,954,721	\$ 3,529,758	\$ 2,873,873	\$ 3,606,205	\$ 732,332

STUDENT HOUSING - MARKETING BUDGET

2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 20,223	\$ 21,792	\$ 22,281	\$ 22,945	\$ 664
Student	46,354	60,835	48,466	54,000	5,534
Payroll Sub-Total	66,577	82,627	70,747	76,945	6,198
Employee Benefits	6,106	6,564	7,039	7,864	825
Actual Retired Employee Benefits	0	0	0	0	0
Accrued Retired Employee Benefits	0	(223)	0	0	0
Total Payroll and Benefits	72,683	88,968	77,786	84,809	7,023
Advertising/Printing	55,141	48,274	60,000	60,000	0
Computer Lease	0	4,897	0	0	0
Computer Supplies	94	0	3,000	3,000	0
Dues/Memberships/Subscriptions	1,260	0	0	0	0
Miscellaneous	4,924	15,202	5,000	7,000	2,000
Office Supplies	6,742	3,200	8,000	8,000	0
Postage	5,165	0	10,000	10,000	0
Software	120	0	1,000	1,000	0
Telephone/Communications	720	1,982	500	1,000	500
Travel/Training	0	0	1,000	1,000	0
TOTAL EXPENSES	\$ 146,849	\$ 162,523	\$ 166,286	\$ 175,809	\$ 9,523

STUDENT HOUSING - SUMMER CONFERENCES BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 20,223	\$ 21,791	\$ 22,281	\$ 22,945	\$ 664
Non-Benefitted	3,767	11,462	0	0	0
Student	27,026	33,540	38,657	40,000	1,343
Payroll Sub-Total:	51,016	66,793	60,938	62,945	2,007
Employee Benefits	6,158	7,018	7,039	7,864	825
Total Payroll and Benefits:	57,174	73,811	67,977	70,809	2,832
Advertising/Printing	0	0	0	0	0
Computer Lease	0	0	0	0	0
Computer Supplies	0	0	0	0	0
Contract Services:					
Housekeeping	0	133,360	203,680	209,574	5,894
Employee Procurement	0	0	0	0	0
Equipment Rental	0	0	0	0	0
Janitorial Supplies	300	0	10,000	10,000	0
Laundry	39,867	38,901	40,000	40,000	0
Miscellaneous	74	0	1,000	1,000	0
Office Supplies	3,380	868	5,000	5,000	0
Paper Supplies	0	0	15,000	15,000	0
Software	9,967	11,733	0	0	0
Telephone/Communications	520	1,982	600	600	0
Training	370	1,265	2,000	3,000	1,000
Utilities	120,000	120,000	246,202	270,822	24,620
TOTAL EXPENSES:	\$ 231,652	\$ 381,920	\$ 591,458	\$ 625,804	\$ 34,346

STUDENT HOUSING - PHYSICAL PLANT BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 19,166	\$ 53,616	\$ 91,520	\$ 98,550	\$ 7,030
Non-Benefitted	4,437	15,852	17,581	17,581	0
Student	7,537	12,268	11,027	1,027	(10,000)
Contracted Labor	132,317	78,968	45,309	80,000	34,691
Payroll Sub-Total	163,457	160,704	165,436	197,158	31,722
Employee Benefits	3,076	23,883	37,862	40,033	2,172
Total Payroll and Benefits	166,533	184,587	203,298	237,192	33,893
Contract Services:					
Exterminator	16,463	15,822	18,000	18,000	0
Housekeeping	665,483	624,686	579,168	650,000	70,832
Key System	35,066	23,490	45,000	45,000	0
Landscape/Grounds Maintenance	24,510	24,625	25,000	30,000	5,000
Pool Service	21,009	18,225	18,000	27,000	9,000
HVAC Maintenance Contract	81,768	93,384	100,000	315,000	215,000
Waste Services	26,101	34,539	27,000	38,000	11,000
Equipment Rental	23,909	22,010	27,000	27,000	0
Janitorial Supplies	7,048	21,228	40,000	50,000	10,000
Key System Maintenance	0	0	30,000	15,000	(15,000)
Landscape Maintenance (Non-Contract)	43,855	18,942	20,000	50,000	30,000
Laundry	48	0	0	0	0
Licenses/Permits/Fees	0	6,545	500	500	0
Miscellaneous	1,101	861	3,000	3,000	0
Office Supplies	19,761	13,643	20,000	30,000	10,000
Paper Supplies	51,683	74,620	84,000	84,000	0
HVAC Repairs/Maintenance	516,643	359,973	400,000	150,000	(250,000)
Repairs/Maintenance	75,376	177,079	152,000	200,000	48,000
Smallwares/Minor Equipment (under \$5k)	66,489	56,466	80,000	90,000	10,000
Telephone/Communications	1,864	1,982	700	2,500	1,800
Travel/Training	0	0	0	0	0
Utilities	515,146	590,115	738,605	812,465	73,860
TOTAL EXPENSES:	\$ 2,359,856	\$ 2,362,822	\$ 2,611,270	\$ 2,874,657	\$ 263,386

**STUDENT HOUSING - RESIDENCE LIFE BUDGET
2025-26**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ -	\$ -	\$ 48,000	\$ 49,440	\$ 1,440
Student	177,913	175,252	197,454	197,454	0
Payroll Sub-Total	177,913	175,252	245,454	246,894	1,440
Employee Benefits	2,136	2,034	17,399	18,681	1,283
Total Payroll and Benefits	180,049	177,286	262,853	265,576	2,723
Computer Lease	0	2,028	0	0	0
Dues/Memberships/Subscriptions	556	473	400	400	0
Employee Recruitment	340	147	100	100	0
Miscellaneous	(931)	1,965	6,000	6,000	0
Office Supplies	14,907	11,640	20,000	25,000	5,000
Parking Permit	(308)	0	1,000	1,000	0
Postage/Freight	0	0	0	0	0
Programming	34,719	38,491	50,000	60,000	10,000
Public Safety Assistants	1,124	873	1,600	2,000	400
Repair/Maintenance	491	87	0	0	0
RHA Expense	0	0	4,000	5,000	1,000
Telephone/Communications	5,287	7,959	11,000	11,000	0
Training	3,459	2,998	15,000	15,000	0
Tuition/Fees/Books	0	0	21,000	24,000	3,000
TOTAL EXPENSES:	\$ 239,693	\$ 243,947	\$ 392,953	\$ 415,076	\$ 22,123

UNIVERSITY DINING SERVICES BUDGET SUMMARY

2025-26

	2022-23	2023-24	2024-25	2025-26	Budget
	Actual	Actual	Budget	Budget	Variance
SALES:					
The Bucket Grill & Pub	\$ 424,595	\$ 417,892	\$ 422,500	\$ 444,000	\$ 21,500
Catering	2,118,789	2,122,246	2,057,000	1,951,008	(105,992)
Commissions	20,784	23,200	24,300	25,138	838
Starbucks	1,078,412	1,180,008	1,207,500	1,300,000	92,500
Concept @ Campus Pointe	381,934	34,075	35,000	0	(35,000)
Convenience Stores	195,737	232,190	220,000	250,000	30,000
Dunkin'	0	0	555,000	854,000	299,000
Smart Fridge	0	17,714	58,000	45,000	(13,000)
RSU Café	60,752	87,555	85,000	110,000	25,000
Taco Bell Express	216,874	0	0	0	0
University Dining Hall	4,843,471	5,273,812	6,348,088	6,696,958	348,870
USU Food Court	919,444	1,027,625	1,023,250	963,000	(60,250)
RSU Beverage	0	47,684	88,000	90,000	2,000
RSU Food Court	8,052	746,307	1,502,099	1,408,000	(94,099)
TOTAL SALES	10,268,844	11,210,308	13,625,737	14,137,104	511,367
Less: Cost of Goods Sold	3,626,638	3,933,040	4,458,000	4,630,000	172,000
GROSS MARGIN	6,642,206	7,277,268	9,167,737	9,507,104	339,367
EXPENSES:					
Payroll:					
Benefitted	703,539	928,353	1,171,917	1,117,394	(54,523)
Non-Benefitted	422,969	641,382	726,068	671,032	(55,036)
Student	1,684,906	1,865,453	2,024,998	2,072,704	47,706
Payroll Sub-Total	2,811,414	3,435,188	3,922,984	3,861,130	(61,853)
Employee Benefits	466,644	588,416	458,712	461,473	2,761
Total Payroll and Benefits	3,278,058	4,023,604	4,381,696	4,322,603	(59,092)
Advertising	18,824	30,951	20,600	21,600	1,000
Allowance for Bad Debt	26,248	(10,027)	20,000	15,000	(5,000)
Amortization - Franchise Fees	500	500	11,500	11,000	(500)
Cable TV	1,172	875	292	332	40
Computer Lease	368	5,341	0	0	0
Computer Supplies	10,380	12,457	0	0	0
Contract Services	29,100	20,300	23,000	20,300	(2,700)
Credit Card Fees	122,128	135,910	0	0	0
Depreciation (non-cash)	208,848	238,699	459,889	364,927	(94,962)
Donations	35,691	44,767	0	0	0
Dues/Memberships/Subscriptions	55	561	0	0	0
Employee Recruitment	1,301	763	1,000	100	(900)
Equipment Rental	37,897	49,787	36,500	29,500	(7,000)
Food Service Administration	882,450	964,285	1,335,488	1,407,423	71,935
Janitorial/Sanitation	137,910	117,309	90,250	129,200	38,950
Laundry	72,499	73,888	63,500	66,400	2,900
Legal/Audit	0	23	0	0	0
Licenses/Permits/Fees	35,374	42,062	56,241	83,560	27,319
Maintenance Fees-CBORD	7,118	7,493	5,000	5,000	0
Miscellaneous	21,548	25,967	7,750	9,500	1,750
Non-Student Tax	10,092	11,073	10,500	19,264	8,764

UNIVERSITY DINING SERVICES BUDGET SUMMARY

2025-26

	2022-23	2023-24	2024-25	2025-26	Budget
	Actual	Actual	Budget	Budget	Variance
Office Supplies	11,603	12,527	9,050	7,150	(1,900)
Over/Short	886	(1,720)	0	0	0
Paper Supplies	156,610	235,766	250,000	191,100	(58,900)
Postage/Freight	25,056	17,346	15,000	14,350	(650)
Rent	0	0	0	0	0
Repairs/Maintenance	202,817	231,707	172,000	196,250	24,250
Resident Advisor Meals	156,042	150,886	98,680	103,620	4,940
Royalties	186,075	179,880	244,385	297,576	53,191
Security Services	0	0	0	0	0
Smallwares	44,374	40,934	27,750	37,300	9,550
Software	0	0	5,800	8,500	2,700
Telephone/Communications	1,385	395	2,550	4,350	1,800
Travel/Training	8,322	6,563	500	3,500	3,000
Uniforms	10,805	5,664	9,050	8,580	(470)
University Student Union Rent	72,800	61,900	61,900	51,000	(10,900)
Utilities	469,203	275,489	328,559	356,386	27,827
Vehicle Expense	7,590	5,751	5,000	5,000	0
Warehouse Expense	(1,281)	58,064	7,061	10,081	3,020
TOTAL OPERATING EXPENSES:	6,289,848	7,077,740	7,757,791	7,800,451	39,961

NET SURPLUS/(DEFICIT): \$ 352,358 \$ 199,529 \$ 1,409,946 \$ 1,706,653 \$ 299,406

DINING SERVICES - ADMINISTRATION BUDGET

2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 236,952	\$ 313,179	\$ 304,440	\$ 313,081	\$ 8,640
Non-Benefitted	8,403	-	-	-	-
Student	7,267	11,382	11,818	15,000	3,182
Payroll Sub-Total	252,622	324,561	316,258	328,081	11,823
Employee Benefits	157,561	180,780	390,710	428,988	38,278
Actual Retired Employee Benefits	159,693	159,595	156,968	191,631	34,663
Accrued Retired Employee Benefits	(14,221)	(7,209)	0	0	-
Total Payroll and Benefits	555,655	657,727	863,936	948,699	84,763
Advertising	0	0	0		-
Computer Lease	0	3,162	0	0	-
Computer Supplies	0	0	0		-
Consulting	45,306	0	0		-
Credit Card Fees	234	176	150,000	150,000	-
Copier Lease	2,395	3,430	2,031	2,732	701
Dues/Memberships/Subscriptions	182	1,381	200	2,700	2,500
Employee Recruitment	13,042	15,171	14,000	13,050	(950)
Equipment Rental	1,341	321	0	0	-
Insurance	53,421	75,514	55,221	73,624	18,403
Legal Fees	1,755	1,177	0	0	-
Management Svcs Agreement	150,000	150,000	200,000	225,000	25,000
Miscellaneous	3,784	2,091	3,000	2,000	(1,000)
Office Supplies	6,338	5,934	4,000	6,000	2,000
Postage/Freight	41	0	100	0	(100)
Repairs/Maintenance	8,041	8,158	5,000	5,000	-
Smallwares	0	218	0	0	-
Software	32,087	35,593	33,000	33,000	-
Telephone/Communications	571	0	0	1,260	1,260
Travel/Training	0	0	0	0	-
Uniforms	3,452	0	0	500	500
Vehicle Expense	4,804	4,230	5,000	2,500	(2,500)
TOTAL EXPENSES:	\$ 882,450	\$ 964,284	\$ 1,335,488	\$ 1,466,065	\$ 130,578
Net Expenses Distributed to Units	\$ 882,450	\$ 964,284	\$ 1,335,488	\$ 1,466,065	\$ 130,578

DINING SERVICES - THE BUCKET BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
Beverages - Alcoholic	\$ 23,627	\$ 19,929	\$ 22,500	\$ 24,000	\$ 1,500
Food/Beverages	400,968	397,963	400,000	420,000	20,000
Other Revenue	0	0	0	0	0
TOTAL SALES	424,595	417,892	422,500	444,000	21,500
Less: Cost of Goods Purchased	163,049	163,760	138,000	150,000	12,000
GROSS PROFIT ON SALES	261,546	254,132	284,500	294,000	9,500
Food Cost	38%	39%	33%	34%	1%
Labor Cost	43%	46%	45%	42%	-3%
EXPENSES:					
Payroll:					
Benefitted	35,916	7,107	56,555	58,252	1,697
Non-Benefitted	61,949	97,893	70,000	70,000	0
Student	83,122	88,907	65,000	60,000	(5,000)
Payroll Sub-Total	180,987	193,907	191,555	188,252	(3,303)
Employee Benefits	22,104	18,548	21,860	25,831	3,971
Total Payroll and Benefits	203,091	212,455	213,415	214,083	667
Advertising and Printing	241	1,654	400	300	(100)
Cable TV Service	1,172	875	292	332	40
Credit Card Fees	11,617	10,360	0	0	0
Depreciation (non-cash)	0	2,527	4,522	3,369	(1,153)
Food Services Administration	41,213	33,674	43,804	47,794	3,990
Janitorial/Sanitation	8,269	8,866	4,500	4,300	(200)
Laundry	4,734	3,769	2,500	2,500	0
Licenses/Permits/Fees	2,252	2,317	4,899	7,805	2,906
Miscellaneous	1,495	1,474	0	0	0
Non-Student Tax	2,940	3,044	3,000	3,142	142
Office Supplies	823	590	200	200	0
Over/Short	26	263	0	0	0
Paper Supplies	26,585	28,003	30,000	28,000	(2,000)
Repairs/Maintenance	4,310	15,037	4,500	4,000	(500)
Royalties - Me N Eds	4,709	4,560	4,800	5,200	400
Security	0	0	0	0	0
Smallwares	680	1,353	750	500	(250)
Telephone/Communications	119	0	150	150	0
Travel/Training	0	0	0	0	0
Uniforms	904	0	500	350	(150)
Utilities	19,241	11,304	15,802	16,434	632
Total Operating Expenses	334,421	342,125	334,035	338,459	4,423
NET SURPLUS/(DEFICIT)	\$ (72,875)	\$ (87,988)	\$ (49,535)	\$ (44,459)	\$ 5,077

DINING SERVICES - CATERING BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
Beverages - Alcoholic	\$ 30,506	\$ 24,060	\$ 25,000	\$ 34,000	\$ 9,000
Equipment Rental	88,298	87,060	72,000	90,000	18,000
General Sales	1,986,318	1,997,100	1,950,000	1,815,008	(134,992)
Miscellaneous	13,667	14,026	10,000	12,000	2,000
TOTAL SALES	2,118,789	2,122,246	2,057,000	1,951,008	(105,992)
Less: Cost of Goods Purchased	705,478	687,087	730,000	674,000	(56,000)
GROSS PROFIT ON SALES	1,413,311	1,435,159	1,327,000	1,277,008	(49,992)
Food Cost	33%	32%	35%	35%	-1%
Labor Cost	22%	26%	28%	29%	1%
EXPENSES:					
Payroll:					
Benefitted	242,229	292,610	293,076	362,477	69,401
Non-Benefitted	31,895	47,292	67,704	31,560	(36,144)
Student	199,927	212,760	219,962	168,020	(51,942)
Payroll Sub-Total	474,051	552,662	580,742	562,057	(18,685)
Employee Benefits	191,662	186,752	128,337	168,230	39,892
Total Payroll and Benefits	665,713	739,414	709,079	730,286	21,207
Advertising	0	0	0	0	0
Bad Debt	0	(3,229)	0	0	0
Computer Lease	0	1,353	0	0	0
Computer Supplies	0	1,058	0	0	0
Depreciation (non-cash)	1,611	1,343	86,500	59,172	(27,328)
Dues/Memberships/Subscriptions	0	0	0	0	0
Equipment Rental	35,492	49,002	35,000	28,000	(7,000)
Food Services Administration	96,975	160,651	213,344	210,087	(3,257)
Janitorial/Sanitation	33,442	13,067	10,000	10,000	0
Laundry	32,563	30,398	30,000	25,000	(5,000)
Legal Fees	0	20	0	0	0
Licenses/Permits/Fees	6,917	6,927	5,000	5,000	0
Miscellaneous	641	4,369	500	500	0
Office Supplies	5,855	6,709	5,000	3,500	(1,500)
Paper Supplies	53,348	72,150	65,000	37,000	(28,000)
Postage/Freight	30	273	0		0
Repairs/Maintenance	25,061	13,325	7,500	8,000	500
Smallwares	8,376	5,426	2,500	2,500	0
Software	3,150	3,374	3,150	3,500	350
Telephone/Communications	300	0	300	720	420
Travel/Training	733	806	500	500	0
Uniforms	1,641	942	1,500	1,500	0
Utilities	11,846	8,334	6,000	6,000	0
Vehicle Expense	7,590	5,751	5,000	5,000	0
TOTAL OPERATING EXPENSES	991,284	1,121,463	1,185,873	1,136,266	(49,608)
NET SURPLUS/(DEFICIT)	\$ 422,027	\$ 313,697	\$ 141,127	\$ 140,742	\$ (384)

DINING SERVICES - COMMISSIONS BUDGET **2025-26**

	2022-23	2023-24	2024-25	2025-26	Budget
	Actual	Actual	Budget	Budget	Variance
INCOME:					
Juice It Up-ice	\$ 6,798	\$ 6,798	\$ 6,300	\$ 7,138	\$ 838
Vending Machines	13,986	16,402	18,000	\$ 18,000	0
NET SURPLUS	\$ 20,784	\$ 23,200	\$ 24,300	\$ 25,138	\$ 838

**DINING SERVICES - STARBUCKS (LIBRARY) BUDGET
2025-26**

	2022-23	2023-24	2024-25	2025-26	Budget
	Actual	Actual	Budget	Budget	Variance
SALES:					
General Sales	\$ 1,078,412	\$ 1,180,008	\$ 1,207,500	\$ 1,300,000	\$ 92,500
Less: Cost of Goods Purchased	428,410	478,515	453,500	488,000	34,500
GROSS PROFIT ON SALES	650,002	701,493	754,000	812,000	58,000
Food Cost	40%	41%	38%	38%	0%
Labor Cost	31%	32%	35%	34%	-1%
EXPENSES:					
Payroll:					
Benefitted	73,864	88,027	69,430	71,513	2,083
Non-Benefitted	16,277	7,707	18,500	30,000	11,500
Students	244,945	285,618	335,000	338,000	3,000
Payroll Sub-Total	335,086	381,352	422,930	439,513	16,583
Employee Benefits	28,353	45,652	24,507	26,430	1,922
Total Payroll and Benefits	363,439	427,004	447,438	465,943	18,505
Advertising and Printing	29	24	0	0	0
Amortization	0	0	3,000	3,000	0
Computer Lease	0	1,317	0	0	0
Computer Supplies	19	0	0	0	0
Credit Card Fees	33,544	32,940	0	0	0
Depreciation (Non-Cash)	0	335	0	0	0
Employee Recruitment	803	763	1,000	100	(900)
Food Services Administration	63,034	88,136	101,096	102,625	1,529
Janitorial/Sanitation	4,351	2,722	4,500	4,800	300
Laundry	4,375	3,861	3,500	4,200	700
Licenses/Permits/Fees	13,985	12,327	11,416	11,788	372
Miscellaneous	4,744	4,908	3,500	5,000	1,500
Office Supplies	599	410	500	500	0
Over/Short	1,302	330	0	0	0
Paper Supplies	31,586	47,112	40,000	36,000	(4,000)
Postage/Freight	13,832	16,345	15,000	13,350	(1,650)
Repairs/Maintenance	8,117	10,844	13,000	8,000	(5,000)
Royalties	97,216	108,176	99,900	117,000	17,100
Security	0	0	0	0	0
Smallwares	5,019	9,590	5,000	5,000	0
Software	0	0	0	5,000	5,000
Telephone/Communications	60	0	0	180	180
Travel/Training	0	0	0	0	0
Uniforms	143	200	200	200	0
Utilities	0	20	0	0	0
Total Operating Expenses	646,197	767,364	749,050	782,685	33,636
NET SURPLUS/(DEFICIT):	\$ 3,806	\$ (65,871)	\$ 4,950	\$ 29,315	\$ 24,364

DINING SERVICES - CONCEPT @ CAMPUS POINTE BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
General Sales	\$ 381,934	\$ 34,075	\$ -		\$ -
Commissions		\$ -	35,000		-35,000
Less: Cost of Goods Purchased	210,359	15,891	0		0
GROSS PROFIT ON SALES	171,575	18,184	35,000	0	(35,000)
Food Cost	55%	47%			0%
Labor Cost	106%	132%			0%
EXPENSES:					
Payroll:					
Benefitted	38,800	301	0	0	0
Non-Benefitted	10,089	1,515	0	0	0
Students	132,127	22,141	0	0	0
Payroll Sub-Total	181,016	23,957	0	0	0
Employee Benefits	15,842	1,256	0	0	0
Total Payroll and Benefits	196,858	25,213	0	0	0
Advertising and Printing	93	0	0	0	0
Amortization	6,000	6,000	3,000	3,000	0
Computer Lease	0	0	0	0	0
Computer Supplies	0	0	0	0	0
Credit Card Fees	8,914	1,134	0	0	0
Depreciation (Non-Cash)	19,259	46,222	46,222	46,222	0
Dues/Memberships/Subscriptions	55	0	0	0	0
Employee Recruitment	499	0	0	0	0
Food Services Administration	63,034	14,371	0	0	0
Janitorial/Sanitation	3,191	398	0	0	0
Laundry	4,885	1,031	0	0	0
Licenses/Permits/Fees	754	0	0	0	0
Miscellaneous	3,938	1,112	0	0	0
Office Supplies	780	47	0	0	0
Over/Short	0	0	0	0	0
Paper Supplies	12,569	1,058	0	0	0
Postage/Freight	11,188	382	0	0	0
Rent	0		0	0	0
Repairs/Maintenance	2,499	726	0	0	0
Royalties	32,474	2,752	0	0	0
Smallwares	1,219	0	0	0	0
Software	93	0	0	0	0
Telephone/Communications	0	0	0	0	0
Uniforms	860	0	0	0	0
Utilities	20,185	16,214	0	0	0
Total Operating Expenses	389,347	116,660	49,222	49,222	0
NET SURPLUS/(DEFICIT):	\$ (217,772)	\$ (98,476)	\$ (14,222)	\$ (49,222)	\$ (35,000)

DINING SERVICES - SMART FRIDGE BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
General Sales		\$ 17,714	\$ 58,000	\$ 45,000	(13,000)
Other Revenue		-			0
TOTAL SALES		17,714	58,000	45,000	(13,000)
Less: Cost of Goods Purchased		8,549	26,000	20,000	(6,000)
GROSS PROFIT ON SALES		9,165	32,000	25,000	(7,000)
Food Cost			45%	44%	0%
Labor Cost			10%	6%	-5%
EXPENSES:					
Payroll:					
Benefitted		-	0	0	0
Non-Benefitted		-	0	0	0
Student		408	6,000	2,500	(3,500)
Payroll Sub-Total		408	6,000	2,500	(3,500)
Employee Benefits		12	0	0	0
Total Payroll and Benefits		420	6,000	2,500	(3,500)
Advertising and Printing		895	0	0	0
Bank Charges		1		0	
Depreciation (non-cash)		2,804	2,875	4,881	2,006
Food Services Administration		-	0	0	0
Janitorial/Sanitation		30	0	0	0
Laundry		-	0	0	0
Licenses/Permits/Fees		1,333	3,000	5,000	2,000
Miscellaneous		15	0	0	0
Non-Student Tax		-	0	0	0
Office Supplies		42	0	0	0
Over/Short		22	0	0	0
Paper Supplies		(60)	1,000	500	(500)
Repairs/Maintenance		1,467	500	500	0
Royalties		-	0	0	0
Smallwares		180	0	0	0
Software		-	0	0	0
Telephone/Communications		-	0	0	0
Travel/Training		-	0	0	0
Uniforms		-	0	0	0
Utilities		-	0	0	0
Total Operating Expenses	0	\$ 7,149	13,375	13,381	6
NET SURPLUS/(DEFICIT)	\$ -	\$ 2,015	\$ 18,625	\$ 11,619	\$ (7,006)

DINING SERVICES - DUNKIN' BUDGET

2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
Food			\$ 525,000	\$ 834,000	309,000
Beverages			30,000	20,000	(10,000)
Other Revenue			0		0
TOTAL SALES			555,000	854,000	299,000
Less: Cost of Goods Purchased			164,000	299,000	135,000
GROSS PROFIT ON SALES			391,000	555,000	164,000
Food Cost			30%	35%	5%
Labor Cost			33%	28%	-5%
EXPENSES:					
Payroll:					
Benefitted			25,750	26,523	773
Non-Benefitted			6,400	16,000	9,600
Student			153,600	197,000	43,400
Payroll Sub-Total			185,750	239,523	53,773
Employee Benefits			9,485	9,996	511
Total Payroll and Benefits			195,236	249,519	54,283
Advertising and Printing			0	1,000	1,000
Amortization			1,500	1,000	(500)
Depreciation (non-cash)			26,829	26,829	0
Food Services Administration			44,872	73,303	28,431
Janitorial/Sanitation			3,500	5,000	1,500
Laundry			2,000	4,000	2,000
Licenses/Permits/Fees			4,899	7,233	2,334
Miscellaneous			0	0	0
Non-Student Tax			0	0	0
Office Supplies			500	500	0
Over/Short			0	0	0
Paper Supplies			16,000	19,200	3,200
Repairs/Maintenance			2,500	5,000	2,500
Royalties			44,100	71,736	27,636
Smallwares			500	500	0
Software			2,650	0	(2,650)
Telephone/Communications			0	0	0
Travel/Training			0	0	0
Uniforms			500	1,500	1,000
Utilities			15,802	15,802	(0)
Total Operating Expenses	0	0	361,388	482,122	120,734
NET SURPLUS/(DEFICIT)	\$ -	\$ -	\$ 29,612	\$ 72,878	\$ 43,266

DINING SERVICES - THE HABIT BURGER BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
Food	\$ -	\$ 430,551	\$ 650,000	\$ 694,000	44,000
Beverages	-	-	95,099	0	(95,099)
Other Revenue	-	81	0	0	0
TOTAL SALES	0	430,632	745,099	694,000	(51,099)
Less: Cost of Goods Purchased	-	112,193	243,000	195,000	(48,000)
GROSS PROFIT ON SALES	0	318,439	502,099	499,000	(3,099)
Food Cost	#DIV/0!	26%	33%	28%	-5%
Labor Cost	#DIV/0!	60%	36%	35%	0%
EXPENSES:					
Payroll:					
Benefitted	700	116,938	102,315	60,394	(41,921)
Non-Benefitted	0	29,229	40,000	45,000	5,000
Student	32	113,861	123,000	140,000	17,000
Payroll Sub-Total	732	260,028	265,315	245,394	(19,921)
Employee Benefits	157	56,235	31,297	16,719	(14,578)
Total Payroll and Benefits	889	316,263	296,612	262,113	(34,499)
Amortization	3,500	3,500	3,500	3,500	0
Bank Charges	0	8,798	0	0	0
Computer Supplies	0	462	0	0	0
Depreciation (non-cash)	0	2,805	48,696	34,491	(14,206)
Food Services Administration	0	72,515	71,849	58,643	(13,206)
Janitorial/Sanitation	0	3,950	2,000	2,500	500
Laundry	0	6,420	2,500	3,000	500
Licenses/Permits/Fees	0	12,520	4,899	10,132	5,233
Miscellaneous	0	2,002	250	250	0
Non-Student Tax	0	0	1,000	5,000	4,000
Office Supplies	0	705	500	400	(100)
Over/Short	0	1,101	0	0	0
Paper Supplies	0	9,155	20,000	15,000	(5,000)
Postage/Freight	0	22	0	0	0
Repairs/Maintenance	0	8,266	1,000	2,500	1,500
Royalties	0	11,608	29,585	37,070	7,485
Sanitation	0	859		0	
Smallwares	0	854	1,000	500	(500)
Telephone/Communications	0	0	0	0	0
Travel/Training	0	0	0	0	0
Uniforms	1,094	480	500	500	0
Utilities	0	0	0	0	0
Total Operating Expenses	5,483	462,285	483,892	435,598	(48,294)
NET SURPLUS/(DEFICIT)	\$ (5,483)	\$ (143,847)	\$ 18,207	\$ 63,402	\$ 45,195

DINING SERVICES - TOSS-N-CHOP BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
Food/Beverages		\$ 122,228	\$ 325,000	\$ 275,000	(50,000)
Other Revenue		-	0		0
TOTAL SALES		122,228	325,000	275,000	(50,000)
Less: Cost of Goods Purchased		64,879	120,000	102,000	(18,000)
GROSS PROFIT ON SALES		57,349	205,000	173,000	(32,000)
Food Cost			37%	37%	0%
Labor Cost			32%	31%	-2%
EXPENSES:					
Payroll:					
Benefitted		23,032	56,555	13,261	(43,294)
Non-Benefitted		11,387	9,660	18,000	8,340
Student		68,747	38,693	53,000	14,307
Payroll Sub-Total		103,166	104,909	84,261	(20,647)
Employee Benefits		14,366	25,721	8,252	(17,469)
Total Payroll and Benefits		117,532	130,630	92,513	(38,117)
Advertising		692	0	0	0
Bank Fees		8,014	0	0	0
Computer Expense		0	0	0	0
Depreciation (non-cash)		40,789	37,104	27,680	(9,423)
Food Services Administration		2,237	26,710	29,321	2,611
Janitorial/Sanitation		907	1,000	1,500	500
Laundry		3,880	1,000	1,000	0
Licenses/Permits/Fees		1,031	7,549	10,555	3,006
Miscellaneous		457	500	250	(250)
Non-Student Tax		0	0	1,760	1,760
Office Supplies		289	250	100	(150)
Over/Short		101	0	0	0
Paper Supplies		6,661	9,000	10,000	1,000
Repairs/Maintenance		1,411	500	2,500	2,000
Sanitation		859	0	0	0
Smallwares		1,672	500	500	0
Telephone/Communications		0	0	0	0
Travel/Training		0	0	0	0
Uniforms		174	500	250	(250)
Utilities		0	1,500	0	(1,500)
Total Operating Expenses		186,706	216,743	177,930	(38,813)
NET SURPLUS/(DEFICIT)	\$ -	\$ (129,361)	\$ (11,743)	\$ (4,930)	\$ 6,813

DINING SERVICES - RSU CAFÉ BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
General	\$ 60,752	\$ 87,555	\$ 85,000	\$ 110,000	\$ 25,000
Less: Cost of Goods Purchased	40,678	56,664	40,500	54,500	14,000
GROSS PROFIT ON SALES	20,074	30,891	44,500	55,500	11,000
Food Cost	67%	65%	48%	50%	2%
Labor Cost	39%	28%	28%	28%	0%
EXPENSES:					
Payroll:					
Benefited	0	0	0	0	0
Non-Benefitted	0	0	0	6,500	6,500
Student	23,958	24,260	23,743	24,500	757
Payroll Sub-Total	23,958	24,260	23,743	31,000	7,257
Employee Benefits	1,038	717	0	0	0
Total Payroll and Benefits	24,996	24,977	23,743	31,000	7,257
Advertising/Printing	626	0	0	0	0
Credit Card Fees	3,917	5,578	0	0	0
Contract Services	0	0	0	0	0
Depreciation	1,998	3,369	3,369	3,369	0
Equipment Rental	469	0	0	0	0
Janitorial/Sanitation	314	570	250	200	(50)
Laundry	0	0	0	0	0
Licenses/Permits/Fees	0	377	400	349	(51)
Miscellaneous	79	0	0	0	0
Office Supplies	0	55	100	0	(100)
Over/Short	0	0	0	0	0
Paper Supplies	349	474	500	500	0
Repairs/Maintenance	366	3,601	1,000	1,000	0
Security Services	0	0	0	0	0
Smallwares	627	519	0	300	300
Telephone/Communications	0	0	0	0	0
Uniforms	395	0	150	0	(150)
TOTAL OPERATING EXPENSES	34,136	39,520	29,511	36,718	7,206
NET SURPLUS/(DEFICIT)	\$ (14,062)	\$ (8,629)	\$ 14,989	\$ 18,782	\$ 3,794

DINING SERVICES - C-STORES BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
General	\$ 195,737	\$ 232,190	\$ 220,000	\$ 250,000	\$ 30,000
Less: Cost of Goods Purchased	132,736	161,678	104,500	135,000	30,500
GROSS PROFIT ON SALES	63,001	70,512	115,500	115,000	(500)
Food Cost	68%	70%	48%	54%	7%
Labor Cost	14%	18%	27%	23%	-4%
EXPENSES:					
Payroll:					
Benefited	611	158	0	0	0
Non-Benefitted	0	0	10,000	12,000	2,000
Student	26,302	41,036	50,000	45,000	(5,000)
Payroll Sub-Total	26,913	41,194	60,000	57,000	(3,000)
Employee Benefits	1,013	1,258	0	0	0
Total Payroll and Benefits	27,926	42,452	60,000	57,000	(3,000)
Advertising/Printing	0	328	0	0	0
Bank Charges	9,030	12,605	0	0	0
Depreciation	8,426	8,426	7,727	0	(7,727)
Janitorial/Sanitation	521	247	500	400	(100)
Laundry	2,181	1,857	2,000	2,000	0
Licenses/Permits/Fees	1,769	1,769	2,000	4,875	2,875
Miscellaneous	0	66	0	0	0
Office Supplies	0	109	0	200	200
Over/Short	58	(29)	0	0	0
Paper Supplies	985	1,112	2,000	1,500	(500)
Postage/Freight	0	10	0	0	0
Repairs/Maintenance	2,422	895	1,000	750	(250)
Security Services	0	0	0	0	0
Smallwares	887	0	0	0	0
Telephone/Communications	179	0	200	540	340
Uniforms	0	0	200	180	(20)
TOTAL OPERATING EXPENSES	54,384	69,847	75,627	67,445	(8,182)
NET SURPLUS/(DEFICIT)	\$ 8,618	\$ 666	\$ 39,873	\$ 47,555	\$ 7,682

DINING SERVICES - TACO BELL BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
Beverages	\$ 11,913	\$ -	\$ 32,000	\$ -	\$ (32,000)
Food - Taco Bell	204,962	193,447	400,000	439,000	39,000
TOTAL SALES	216,875	193,447	432,000	439,000	7,000
Less: Cost of Goods Purchased	67,334	72,772	135,000	131,000	(4,000)
GROSS PROFIT ON SALES	149,541	120,675	297,000	308,000	11,000
Food Cost	31%	38%	31%	30%	-1%
Labor Cost	43%	76%	44%	44%	-1%
EXPENSES:					
Payroll:					
Benefitted	700	8,880	56,555	13,261	(43,294)
Non-Benefitted	22,448	21,677	35,000	36,000	1,000
Student	69,327	116,638	100,000	142,000	42,000
Payroll Sub-Total	92,475	147,195	191,555	191,261	(294)
Employee Benefits	4,693	10,748	22,800	8,252	(14,549)
Total Payroll and Benefits	97,168	157,943	214,356	199,513	(14,842)
Advertising	0	0	0	0	0
Credit Card Fees	9,390	5,133	0	0	0
Depreciation (non-cash)	0	3,641	43,037	44,527	1,490
Food Services Administration	55,762	38,639	26,710	29,321	2,611
Janitorial/Sanitation	8,040	8,809	1,500	3,500	2,000
Laundry	0	0	0	0	0
Licenses/Permits/Fees	962	1,031	4,899	5,541	642
Miscellaneous	1,989	210	500	500	0
Non-Student Tax	1,592	1,479	1,500	3,362	1,862
Office Supplies	939	626	500	500	0
Over/Short	94	(203)	0	0	0
Paper Supplies	5,145	4,951	8,000	7,400	(600)
Postage	12	0	0	0	0
Repairs/Maintenance	11,898	17,831	5,000	5,000	0
Royalties:				0	0
Taco Bell	14,840	13,540	28,000	30,730	2,730
Smallwares	180	277	500	500	0
Telephone/Communications	119	0	0	180	180
Uniforms	0	174	500	500	0
Utilities	10,432	1,577	1,500	1,400	(100)
TOTAL OPERATING EXPENSES	218,562	255,658	336,501	332,475	(47,063)
NET SURPLUS/(DEFICIT):	\$ (69,021)	\$ (134,981)	\$ (39,501)	\$ (24,475)	\$ 58,063

DINING SERVICES - UNIVERSITY DINING HALL BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
Contract Sales:					
Commuter Contracts	\$ 35,867	\$ 58,934	\$ 30,000	\$ 35,000	\$ 5,000
Guests	168,236	267,153	175,000	210,000	35,000
Resident Meal Plan	4,419,585	4,604,246	5,735,088	6,121,958	386,870
Summer Conferences - Non-Taxable	209,451	317,462	380,000	300,000	(80,000)
Summer Conferences - Taxable	13,787	26,017	28,000	30,000	2,000
University Contributions	0	0	0	0	-
Miscellaneous	0	0	0	0	-
Total Sales	4,846,926	5,273,812	6,348,088	6,696,958	348,870
Less: Cost of Goods Purchased	1,567,609	1,750,113	1,940,000	2,050,000	110,000
GROSS PROFIT ON SALES	3,279,317	3,523,699	4,408,088	4,646,958	238,870
Food Cost	32%	33%	31%	31%	0%
Labor Cost	23%	25%	22%	21%	-1%
EXPENSES:					
Payroll:					
Benefitted	252,540	291,505	370,240	401,914	31,674
Non-Benefitted	264,827	408,685	428,804	385,620	(43,184)
Student	610,773	611,795	625,000	622,184	(2,816)
Payroll Sub-Total	1,128,140	1,311,985	1,424,044	1,409,718	(14,325)
Employee Benefits	172,741	215,523	144,032	157,331	13,298
Total Payroll and Benefits	1,300,881	1,527,508	1,568,076	1,567,049	(1,027)
Advertising	223	129	200	300	100
Allowance for Uncollectible Debt	26,247	(6,798)	20,000	15,000	(5,000)
Computer Lease	-	677	-	-	0
Computer Supplies	-	-	-	-	0
Credit Card Fees	7,123	10,740	-	-	0
Depreciation (non-cash)	163,274	148,203	142,669	94,520	(48,149)
Dues/Memberships/Subscriptions	-	561	-	-	0
Equipment Rental	2,303	695	1,500	1,500	0
Food Services Administration	514,236	486,581	753,683	797,686	44,003
Gain/Loss on Sale of Equipment	3,454	-	-	-	0
Janitorial/Sanitation	69,383	63,766	50,000	85,000	35,000
Laundry	17,291	17,788	15,000	20,000	5,000
Licenses/Permits/Fees	1,412	1,231	500	1,064	564
Maintenance Fees-CBORD OPCS	7,118	7,493	5,000	5,000	0
Meal Cards	(360)	(860)	-	-	0
Miscellaneous	3,364	7,386	2,000	2,500	500
Office Supplies/Décor	1,652	1,195	1,000	500	(500)
Over/Short	(76)	(799)	-	-	0
Paper Supplies	13,964	35,983	33,000	15,000	(18,000)
Postage/Freight	-	255	-	1,000	1,000
Repairs/Maintenance	152,061	161,669	130,000	150,000	20,000
Resident Advisor Meals	156,043	150,886	98,680	103,620	4,940
Security Services	-	-	-	-	0

DINING SERVICES - UNIVERSITY DINING HALL BUDGET
2025-26

	2022-23	2023-24	2024-25	2025-26	Budget
	Actual	Actual	Budget	Budget	Variance
Smallwares	25,117	17,589	15,000	25,000	10,000
Telephone/Communications	603	395	1,500	1,500	0
Travel/Training	-	-	-	3,000	3,000
Uniforms	3,832	2,936	3,500	3,000	(500)
Utilities	406,860	238,041	287,954	316,750	28,795
Warehouse Expense	(1,281)	58,064	7,061	10,081	3,020
TOTAL OPERATING EXPENSES	2,874,724	2,931,310	3,136,323	3,219,070	82,747
NET SURPLUS	\$ 404,592	\$ 592,384	\$ 1,271,765	\$ 1,427,888	\$ 156,123

DINING SERVICES - RSU BEVERAGES BUDGET

2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
Beverages		\$ 47,684	\$ 88,000	\$ 90,000	\$ 2,000
Miscellaneous		0			
TOTAL SALES		47,684	88,000	90,000	2,000
Less: Cost of Goods Purchased		27,963	29,000	31,000	2,000
GROSS PROFIT ON SALES		19,721	59,000	59,000	0
Food Cost			33%	34%	1%
Labor Cost			19%	39%	20%
EXPENSES:					
Payroll:					
Benefitted		433	16,640	17,675	1,035
Non-Benefitted		0	0	6,800	6,800
Student		7,940	0	10,500	10,500
Payroll Sub-Total		8,373	16,640	34,975	18,335
Employee Benefits		779	7,596	8,123	527
Total Payroll and Benefits		9,152	24,236	43,098	18,862
Advertising:		1,268	0	0	0
Commissions		0	0	0	0
Computer Lease		0	0	0	0
Computer Supplies		69	0	0	0
Credit Card Fees		0	0	0	0
Janitorial/Sanitation		6,623	7,500	7,500	0
Laundry		0	0	0	0
Licenses/Permits/Fees		0	0	0	0
Miscellaneous		2,063	0	0	0
Non-Student Tax		0	0	0	0
Office Supplies		143	0	0	0
Over/Short		0	0	0	0
Paper Supplies		13,836	7,500	8,000	500
Repairs/Maintenance		770	500	500	0
Sanitation		180	0	0	0
Security Services		0	0	0	0
Smallwares		1,292	0	0	0
Telephone/Communications		0	0	0	0
Travel/Training		0	0	0	0
Uniforms		174	0	0	0
TOTAL OPERATING EXPENSES		35,570	39,736	59,098	19,362
NET SURPLUS/(DEFICIT)	\$ -	\$ (15,851)	\$ 19,264	\$ (98)	\$ (19,362)

DINING SERVICES - USU FOOD COURT BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
Beverages	\$ 210,508	\$ 235,873	\$ 200,000	\$ 200,000	\$ -
Panda Express Commission	169,457	172,058	170,000	175,000	5,000
Subway	476,627	474,524	508,250	448,000	(60,250)
USU Snack Bar	62,853	145,171	145,000	140,000	(5,000)
TOTAL SALES	919,445	1,027,626	1,023,250	963,000	(60,250)
Less: Cost of Goods Purchased	309,129	332,975	334,500	300,500	(34,000)
GROSS PROFIT ON SALES	610,316	694,651	688,750	662,500	(26,250)
Food Cost	34%	32%	33%	31%	-1%
Labor Cost	39%	38%	44%	39%	-5%
EXPENSES:					
Payroll:					
Benefitted	58,786	70,289	124,800	92,123	(32,677)
Non-Benefitted	14,873	45,068	40,000	13,552	(26,448)
Student	288,768	271,342	285,000	270,000	(15,000)
Payroll Sub-Total	362,427	386,699	449,800	375,675	(74,125)
Employee Benefits	28,950	36,573	43,074	32,310	(10,765)
Total Payroll and Benefits	391,377	423,272	492,874	407,985	(84,889)
Advertising:					
Other	615	164	0		0
Subway	16,998	25,797	20,000	20,000	0
Amortization	500	500	500	500	0
Computer Lease	0	1,353	0	0	0
Computer Software	0	0	0	0	0
Contract Services-USU Building Operations	20,300	20,300	20,300	20,300	0
Credit Card Fees	38,483	40,608	0	0	0
Depreciation (non-cash)	4,779	7,286	10,339	19,868	9,528
Food Services Administration	24,244	28,929	53,420	58,643	5,223
Janitorial/Sanitation	8,892	5,457	5,000	4,500	(500)
Laundry	6,470	4,885	5,000	4,700	(300)
Licenses/Permits/Fees	1,200	1,200	6,780	14,218	7,438
Miscellaneous	1,176	1,976	500	500	0
Non-Student Tax	5,501	6,550	5,000	6,000	1,000
Office Supplies	957	1,606	500	750	250
Over/Short	(518)	(1,385)	0	0	0
Paper Supplies	12,063	15,330	18,000	13,000	(5,000)
Postage & Freight	0	59	0	0	0
Repairs/Maintenance	10,234	9,108	5,000	8,500	3,500
Royalties:					
Subway	36,836	39,244	38,000	35,840	(2,160)
Security Services	0	0	0	0	0
Smallwares	1,806	2,181	2,000	2,000	0
Telephone/Communications	(55)	0	400	1,080	680
Travel/Training	0	0	0	0	0
Uniforms	3,191	932	1,000	600	(400)
University Student Union Rent	51,000	61,900	61,900	51,000	(10,900)
TOTAL OPERATING EXPENSES	636,049	697,252	746,514	669,983	(76,530)
NET SURPLUS/(DEFICIT)	\$ (25,735)	\$ (2,601)	\$ (57,764)	\$ (7,483)	\$ 50,280

DINING SERVICES - THE UNION SNACK BAR BUDGET
2025-26 (Consolidated with Food Court)

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
SALES:					
General	\$ 8,052				\$ -
Juice It Up Commission & Rent		0	0	0	0
SBA PPP Federal Subsidy	0				
TOTAL SALES	8,052				0
Less: Cost of Goods Purchased	1,856				0
GROSS PROFIT ON SALES	6,196				0
Food Cost	0%				0%
Labor Cost	0%				0%
EXPENSES:					
Payroll:					
Benefitted	0				0
Non-Benefitted	5,621				0
Student	0				0
Payroll Sub-Total	5,621				0
Employee Benefits	91				0
Total Payroll and Benefits	5,712				0
Advertising	0				0
Bank Chargers	108				0
Contract Services - USU Building Operations	8,800				0
Depreciation (non-cash)					0
Food Services Administration	23,953				0
Janitorial/Sanitation	1,508				0
Laundry	0				0
Licenses/Permits/Fees	3,459				0
Miscellaneous	0				0
Non-Student Tax	59				0
Office Supplies	0				0
Over/Short	0				0
Paper Supplies	15				0
Repairs/Maintenance	557				0
Smallwares	462				0
Telephone/Communications	60				0
Uniforms	0				0
University Student Union Rent	21,800				0
University Student Union Rent	638				0
TOTAL OPERATING EXPENSES	67,131				0
NET SURPLUS/(DEFICIT)	\$ (60,939)				\$ -

DINING SERVICES- WAREHOUSE BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
DISBURSEMENTS:					
Payroll:					
Monthly	\$0	\$0	\$0		\$0
Part-Time	0	0	0		0
Payroll Sub-Total	0	0	0	0	0
Employee Benefits	0	0	0		0
Total Payroll and Benefits	0	0	0	0	0
Gain/(Loss) on Sale of Assets	0	0	0		0
Inventory Variance	(8,314)	38,157	0		0
Janitorial/Sanitation	907	1,153	1,050	1,153	103
Depreciation	0	0	3,511	3,511	0
Miscellaneous	377	397	0	417	417
Office Supplies	0	0	0		0
Repairs/Maintenance	5,749	16,006	2,500	5,000	2,500
Telephone/Communications	0	0	0		0
Vehicle Expense	0	0	0		0
Total Expenses	(1,281)	55,713	7,061	10,081	3,020
AMOUNT TO BE ALLOCATED	(1,281)	55,713	7,061	10,081	3,020
*ALLOCATED AS FOLLOWS:					
Residence Dining Facility	(1,281)	55,713	7,061	10,081	3,020
TOTAL ALLOCATION	(\$1,281)	\$55,713	\$7,061	\$10,081	\$3,020

STUDENT UNIONS BUDGET SUMMARY

2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
INCOME:					
Building Operations	\$ 92,044	\$ 99,825	\$ 20,300	\$ 20,300	\$ -
General	3,350,790	5,418,098	5,076,797	5,133,487	56,690
Resnick Student Union	2,316,107	0	0	0	0
Information Center/Reservations	386	2,019	300	1,500	1,200
Student Programs (formerly USU Productions)	31,703	20,000	0	181,000	181,000
Bulldog Bowl	292,924	392,408	297,900	282,100	(15,800)
Satellite Student Union	88,915	78,129	44,000	60,000	16,000
TOTAL INCOME:	6,172,869	6,010,479	5,439,297	5,678,387	239,090
EXPENSES:					
Building Operations	605,515	1,013,688	1,175,734	1,074,909	(100,825)
General	1,543,008	2,190,213	2,074,480	2,718,171	643,691
Resnick Student Union	355,463	0	0	0	0
Information Center/Reservations	173,396	216,686	272,481	235,905	(36,576)
Student Programs (formerly USU Productions)	300,473	314,218	483,071	756,968	273,896
Bulldog Bowl	258,986	280,346	289,570	281,366	(8,204)
Satellite Student Union	138,159	158,585	130,293	149,999	19,706
TOTAL EXPENSES:	3,375,000	4,173,736	4,425,630	5,217,319	791,689
NET SURPLUS:	\$ 2,797,873	\$ 1,836,747	\$ 1,013,667	\$ 461,069	\$ (552,598)

STUDENT UNIONS - GENERAL BUDGET
2025-26 (Consolidated)

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
INCOME:					
ASI Leadership Development	(495)	0	0	0	0
Commercial Leased Space - Dining Services	72,800	61,900	61,900	51,000	(10,900)
Equipment Donation	715,622	156,283	0		0
RSU Conference Space Revenue	0	224,043	125,000	125,000	0
Miscellaneous	250	1,750	0	2,000	2,000
Lease Space	1,999	61,225	43,554	42,000	(1,554)
ATM	9,414	9,697	9,988	10,287	300
Student Union Fees Returned to Operations	2,551,200	4,903,200	4,903,200	4,903,200	0
TOTAL INCOME:	3,350,790	5,418,098	5,143,642	5,133,487	(10,154)
EXPENSES:					
Payroll:					
Benefitted	276,296	449,910	397,643	411,867	14,224
Non-Benefitted	39,371	349	30,000	30,000	0
Student	77,576	153,476	140,210	140,210	(0)
Student - Marketing Assistants	0		85,000	85,000	0
Payroll Sub-Total	393,243	603,735	652,853	667,077	14,223
Employee Benefits	171,057	224,147	276,866	288,124	11,258
Actual Retired Employee Benefits	34,572	35,290	35,612	39,261	3,649
Accrued Retired Employee Benefits	(7,081)	(3,590)	0	0	0
Total Payroll and Benefits	591,791	859,582	965,331	994,461	29,130
Advertising/Printing	730	306	2,000	2,000	0
Minor Equipment (under \$5,000)	10,741	10,369	20,000	20,000	0
Computer Lease	7,150	8,894	0	0	0
Co-Sponsorships	0	0	0	0	0
Depreciation (non-cash)	62,173	117,565	218,176	238,393	20,217
Dues/Memberships/Subscriptions	3,078	3,273	10,000	10,000	0
Employee Recruitment	820	943	3,000	3,000	0
Graphics	2,495	6,019	15,000	15,000	0
Insurance	19,426	49,726	31,297	39,077	7,780
Licenses, Permits, Fees	0	0	7,500	7,500	0
Management Services Agreement Fee	300,000	300,000	325,000	325,000	0
Miscellaneous	97	287	1,000	1,000	0
Office Supplies	723	2,749	3,500	3,500	0
Postage	141	40	800	500	(300)
Professional Development	0	0	7,500	7,500	0
Repairs/Maintenance	1,556	14,729	40,000	40,000	0
Save Mart Center Student Seat Licenses	300,000	300,000	300,000	300,000	0
Security Services	0	0	2,000	2,000	0
Service Contracts	0	0	1,000	1,000	0
Telephone/Communications	4,518	1,095	5,000	7,740	2,740
Travel/Training	13	1,401	7,500	7,500	0
Uniforms	1,152	2,133	8,000	8,000	0
University Donations	0	0	0	0	0
Utilities	236,404	511,102	683,907	685,000	1,093
TOTAL EXPENSES:	1,543,008	2,190,213	2,657,511	2,718,171	60,660
NET SURPLUS:	\$ 1,807,782	\$ 3,227,885	\$ 2,486,131	\$ 2,415,316	\$ (70,815)

RESNICK STUDENT UNION BUDGET
2025-26 (Consolidated with Student Union General)

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
INCOME:					
ASI - Office Rent	\$ -				\$ -
Commercial Leased Space - Other	18,002				0
Conference Space Revenue	104,105				0
Lease Space	42,000				0
RSU Student Fees	2,152,000				0
TOTAL INCOME:	2,316,107				0
EXPENSES:					
Payroll:					
Benefitted	52,756				0
Non-Benefitted	3,714				0
Student	70,168				0
Payroll Sub-Total	126,638				0
Employee Benefits	31,452				0
Actual Retired Employee Benefits	0				0
Accrued Retired Employee Benefits	0				0
Total Payroll and Benefits	158,090				0
Advertising/Printing	0				0
Allowance for Uncollectable Debt	0				0
Minor Equipment (under \$5,000)	0				0
Capital Equipment	1,733				0
Computer Lease	1,560				0
Consultant	0				0
Copy Paper/Supplies	0				0
Co-Sponsorships	0				0
Depreciation (non-cash)	0				0
Dues/Memberships/Subscriptions	0				0
Custodial Supplies	29,040				0
Employee Recruitment	731				0
Graphics	0				0
Grand Opening	1,317				0
Insurance	0				0
Licenses, Permits, Fees	0				0
Miscellaneous	4,084				0
RSU- One time operating budget expenditures	0				0
Office Supplies	7,926				0
Postage	0				0
Professional Development	0				0
Repairs/Maintenance	12,348				0
Service Contracts	6,959				0
Telephone/Communications	0				0
Travel/Training	0				0
Uniforms	0				0
Utilities	131,675				0
TOTAL EXPENSES:	355,463				0
NET SURPLUS:	\$ 1,960,644				\$ -

STUDENT UNIONS - BUILDING OPERATIONS BUDGET
2025-26

	2022-23	2023-24	2024-25	2025-26	Budget
	Actual	Actual	Budget	Budget	Variance
INCOME:					
USU Custodial Services	\$ 92,044	\$ 99,825	\$ 20,300	\$ 20,300	\$ -
TOTAL GROSS INCOME	92,044	99,825	20,300	20,300	0
EXPENSES:					
Payroll:					
Benefitted	111,736	161,850	200,000	172,836	(27,164)
Non-Benefitted	52,605	80,756	100,000	100,000	0
Student - Custodial	208,399	306,291	300,000	300,000	0
Student - Maintenance	22,354	6,893	20,000	10,000	(10,000)
Payroll Sub-Total	395,094	555,790	620,000	582,836	(37,164)
Employee Benefits	65,174	83,585	82,004	70,273	(11,731)
Total Payroll and Benefits	460,268	639,375	702,004	653,109	(48,895)
Capital Equipment	0	2,484	75,000	75,000	0
Computer Lease	0	2,030	0	0	0
Custodial Supplies	11,374	40,899	65,000	65,000	0
Employee Recruitment	898	833	1,500	1,500	0
Miscellaneous	360	769	300	300	0
Repairs/Maintenance	53,417	135,513	100,000	100,000	0
Service Contracts	79,198	191,785	180,000	180,000	0
TOTAL EXPENSES	605,515	1,013,688	1,123,804	1,074,909	(48,895)
NET DEFICIT:	\$ (513,471)	\$ (913,863)	\$ (1,103,504)	\$ (1,054,609)	\$ 48,895

STUDENT UNIONS - WELCOME CENTER/RESERVATIONS BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
INCOME:					
Support Services:					
Information Center Commissions	\$ 185	\$ 2,015	\$ 1,500	\$ 1,500	\$ -
Packaging Supplies	1	4	0	0	0
Satellite Box Office	200	0	0	0	0
TOTAL INCOME:	386	2,019	1,500	1,500	0
EXPENSES:					
Payroll:					
Benefitted	22,819	75,046	112,840	78,240	(34,600)
Student - Info Center	54,104	41,002	41,981	41,981	(0)
Student - Reservations	72,962	71,593	64,784	75,000	10,216
Payroll Sub-Total	149,885	187,641	219,605	195,221	(24,384)
Employee Benefits	8,983	21,393	35,971	34,884	(1,087)
Total Payroll and Benefits	158,868	209,034	255,576	230,105	(25,471)
Advertising/Printing	0	0	3,000	1,000	(2,000)
Computer Lease	0	190	0	0	0
Credit Card Fees	523	706	3,000	1,000	(2,000)
Miscellaneous	140	0	200	200	0
Office Supplies	717	772	2,500	2,500	0
Over/Short	(61)	(57)	100	100	0
Packing Supplies	0	0	0	0	0
Service Contracts	13,209	6,041	3,000	1,000	(2,000)
TOTAL EXPENSES:	173,396	216,686	267,376	235,905	(31,471)
NET DEFICIT:	\$ (173,010)	\$ (214,667)	\$ (265,876)	\$ (234,405)	\$ 31,471

STUDENT UNIONS - STUDENT PROGRAMS BUDGET 2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
INCOME:					
Program Activities:					
Homecoming	\$ 30,000	\$ 20,000	\$ -	\$ 6,000	\$ 6,000
Club Sports (Fee Increase)	0	0	0	175,000	175,000
Leadership	1,703	0	0	0	0
TOTAL INCOME:	31,703	20,000	0	181,000	181,000
EXPENSES:					
Payroll:					
Benefitted	0	0	49,941	102,878	52,937
Non-Benefitted	4,192	1,967	0	0	0
Student	111,234	136,778	120,000	140,000	20,000
Payroll Sub-Total	115,426	138,745	169,941	242,878	72,937
Employee Benefits	277	346	17,859	38,090	20,231
Total Payroll and Benefits	115,703	139,091	187,800	280,968	93,168
Programs:					
Club Sports	12,176	13,338	20,000	175,000	155,000
esports	392	0	15,000	15,000	0
Signature Programs	70,512	74,191	100,000	100,000	0
General Programming, Supplies, Equipment	6,485	2,744	20,000	10,000	(10,000)
Convocation/Welcome Week	16,205	17,769	20,000	20,000	0
Homecoming	58,477	47,489	30,000	40,000	10,000
USU Board	507	1,338	15,000	15,000	0
Leadership	3,162	13,785	40,000	40,000	0
Performing Arts/Center Stage	0	792	0	0	0
Student Board/Leadership Training	0	0	15,000	15,000	0
Recreation/Leisure	0	0	0	0	0
Computer Lease	0	0	0	0	0
Co-Sponsorships	0	0	15,000	15,000	0
Dues/Memberships/Subscriptions	1,365	1,405	5,000	5,000	0
Marketing/Promotions	0	0	15,000	15,000	0
Office Supplies	0	26	3,000	3,000	0
Travel	15,489	2,250	8,000	8,000	0
TOTAL EXPENSES:	300,473	314,218	508,800	756,968	248,168
NET DEFICIT:	\$ (268,770)	\$ (294,218)	\$ (508,800)	\$ (575,968)	\$ (67,168)

BULLDOG BOWL BUDGET

2025-26

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
INCOME:					
Billiards	\$ 37,839	\$ 46,840	\$ 35,000	\$ 35,000	\$ -
Bowling	213,569	261,928	200,000	200,000	0
Coin-Op Games	2,827	31,718	30,000	6,000	(24,000)
Locker Rentals	260	364	300	100	(200)
Promotional Events	472	876	300	1,000	700
Shoe Rentals	37,957	50,682	40,000	40,000	0
TOTAL INCOME:	292,924	392,408	305,600	282,100	(23,500)
EXPENSES:					
Payroll:					
Benefitted	45,946	49,025	44,554	45,890	1,337
Non-Benefitted	12,593	17,563	19,480	25,000	5,520
Student	118,900	137,332	127,198	140,000	12,802
Payroll Sub-Total	177,439	203,920	191,231	210,890	19,659
Employee Benefits	42,789	45,221	21,886	22,876	990
Total Payroll and Benefits	220,228	249,141	213,117	233,766	20,649
Advertising/Printing	234	0	1,000	500	(500)
Billiard Supplies	529	1,103	2,000	2,000	0
Bowling Supplies	6,829	7,625	3,000	6,000	3,000
Minor Equipment (under \$5K)	0	0	500	500	0
Computer Lease	0	0	0	0	0
Credit Card Fees	5,747	7,709	6,000	7,000	1,000
Dues/Memberships/Subscriptions	1,693	0	2,000	2,000	0
Miscellaneous	0	0	500	500	0
Office Supplies	1,106	1,197	1,000	1,000	0
Over/Short	336	225	100	100	0
Repairs & Maintenance	14,766	11,262	28,000	15,000	(13,000)
Service Contracts	7,344	2,084	12,000	12,000	0
Special Events-Parties/Groups	174	0	3,000	1,000	(2,000)
TOTAL EXPENSES:	258,986	280,346	272,217	281,366	9,149
NET SURPLUS/(DEFICIT):	\$ 33,938	\$ 112,062	\$ 33,383	\$ 734	\$ (32,649)

**SATELLITE STUDENT UNION BUDGET
2025-26**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
INCOME:					
Equipment Rental	\$ 19,360	\$ 20,785	\$ 15,000	\$ 15,000	\$ -
Space Rental	49,474	36,935	25,000	30,000	5,000
Technicians	20,081	20,409	15,000	15,000	0
TOTAL INCOME:	88,915	78,129	55,000	60,000	5,000
EXPENSES:					
Payroll:					
Benefitted	60,817	62,431	56,659	58,359	1,700
Student	19,799	19,634	19,675	19,675	(0)
Payroll Sub-Total	80,616	82,065	76,335	78,034	1,699
Employee Benefits	17,018	15,501	15,767	17,365	1,598
Total Payroll and Benefits	97,634	97,566	92,102	95,399	3,297
Capital Equipment	0	0	15,000	15,000	0
Minor Equipment	0	0	8,000	8,000	0
Computer Lease	0	0	0	0	0
Employee Relations	0	0	0	0	0
Equipment Rental	0	710	0	0	0
Miscellaneous	0	0	0	0	0
Repairs/Maintenance	30,907	45,296	15,000	25,000	10,000
University Donations	0	0	0	0	0
Utilities	9,618	15,013	6,600	6,600	0
TOTAL EXPENSES:	138,159	158,585	136,702	149,999	13,297
NET SURPLUS/(DEFICIT):	\$ (49,244)	\$ (80,456)	\$ (81,702)	\$ (89,999)	\$ (8,297)

CAPITAL BUDGET 2025-26

Cost Center	Type	Estimated Cost	# of Yrs	2025-26 Budgeted Depreciation
Administration	Depreciation on Existing Assets			\$ 29,866
				<u>\$ 29,866</u>
Administration - IT	Depreciation on Existing Assets			\$ 42,900
				-
				<u>\$ 42,900</u>
Kennel Bookstore	Depreciation on Existing Assets			\$ 19,500
	Replacement Roof	214,000	20	10,700
				<u>\$ 30,200</u>
Student Housing	Depreciation on Existing Assets			\$ 1,194,035
	Baker Restroom Remodel Phase 2	2,059,100	25	82,364
	Suites Painting (Sycamore/Birch)	262,950	7	37,564
	Flooring/Vanities (Sycamore/Birch)	669,657	10	66,966
	Stairwell Fire Rated Doors (year 2 of 3)	284,635	15	18,976
	Storefront Door Replacement (year 2 of 3)	95,257	15	6,350
	Mattress Replacement	204,516	5	40,903
				<u>\$ 1,447,158</u>
University Dining Services	Depreciation on Existing Assets			\$ 363,618
	Toaster Oven (Subway)	5,785	3	\$ 1,928
	Fan Coil Replacement (Dining Hall)	45,841	5	\$ 9,168
				<u>\$ 374,715</u>
Student Union	Depreciation on Existing Assets			\$ 212,727
	ADA Improvements (RSU West Entrance)	20,000	5	\$ 4,000
	USU Balcony Lights/LED Upgrade	20,000	5	\$ 4,000
	USU and SSU LED Lighting Upgrade	80,000	5	\$ 16,000
	Outdoor Folding Charis (50)	5,000	3	\$ 1,667
				<u>\$ 238,393</u>
Student Recreation Center	Depreciation on Existing Assets			\$ 109,786
				-
				<u>\$ 109,786</u>
Save Mart Center	Depreciation on Existing Assets-Building			\$ 2,425,764
	Depreciation on Existing Assets -Equipment			315,814
	Bulldog Lot Repaving and Lighting	150,000	15	10,000
	Furniture Replacement (BDF Room, Concourse tables)	50,000	7	7,143
				<u>\$ 2,758,721</u>