

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

**2024-25
Budget**

Approved by Board of Directors
May 7, 2024

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.

2023-24 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. Partnered with University Dining Services in construction and buildout of the opening of new retail dining operations in the Resnick Student Union.
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).

2024-25 GOALS

1. Support the various units as they work to expand current operations, specifically within University Dining Services.
2. Successful upgrade and 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.

2023-24 ACCOMPLISHMENTS

1. Partnered with Dining Services in the opening of three (3) venues in the Resnick Student Union. Auxiliary IT assisted with the installation of in-person point-of-sale systems and Fetch mobile ordering for all three venues.
2. Assisted Dining Services with the installation of two (2) smart vending machines, located in Student Housing and Learning Center.
3. Assisted the Save Mart Center with a migration to a new point-of-sale system. The new system greatly improved transaction time and mobile capabilities to service the Luxury Suites.
4. Refreshed approximately 90 staff computers as part of our five-year computer rotation plan.
5. Started the project to upgrade our JDE World 9.3 system to the latest release of JDE EnterpriseOne (E1). This included the purchase and configuration of new servers to support JDE E1, and the configuration of a new reporting system that will be used by both systems.
6. Assisted Auxiliary HR with bringing Wayfinders onto our UKG Ready timekeeping system, including the use of facial recognition biometric timeclocks and mobile applications.
7. Assisted KFSR with the replacement of their On-Air and Production computers, bringing them into compliance with Campus security standards.

2024-25 GOALS

1. Complete the project to upgrade JDE World 9.3 to the latest release of JDE EnterpriseOne (E1).
2. Assist HR with bringing Athletic Corporation on to our UKG Ready timekeeping system, including the use of facial recognition biometric timeclocks.
3. Assist with the WiFi hardware refresh for all Student Housing buildings as the current hardware is end-of-life.
4. Refresh the point-of-sale hardware and system used by Dining Services in Paws-N-Go, Subway, Panda, USU Snack Bar, and The Bucket.
5. Assist with an update to the door control system used by Student Housing to bring the server and locks to the latest version.
6. Assist with a refresh of the point-of-sale and lane control system used by Bulldog Bowl.
7. Assist with a refresh and expansion of digital signage at the University Student Union.

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.

2023-24 ACCOMPLISHMENTS

1. Continued to grow the Immediate Access (IA) E-books Program in academic year with positive results. Immediate Access sales increased to \$3.92 million compared to the previous year's total of \$3.65 million. Student savings for the academic year totaled over \$6.8 million compared to physical books and over \$1.3 million compared to digital books. Students saved anywhere from 20% - 60% off the traditional price of a new textbook.
2. The Kennel Marketplace provided a "Round up the Change" campaign for the Amendola Family Student Cupboard and Victor E. It also served as a drop off location for Toys for Tots and hosted Victor E's Holiday Hangout. Kennel Marketplace provided meet and greets with Victor E.
3. The Kennel Marketplace had its second successful book signing event for Dr. Albert Valencia to promote his second book, which was well attended with standing room only.
4. Kennel Bookstore and Marketplace teamed up with Wayfinders at Fresno State, providing work experience internships for young adults with intellectual and/or developmental disabilities.
5. Both locations added new seasonal tee shirts for Christmas, Valentine's Day, and Cinco de Mayo. There were also collections for Black History and Pride months. Operation Hat trick was a collection also featured for Veterans Day, Memorial Day, and 4th of July, with proceeds of those items going back to that program.

2024-25 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, 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 oversees the operations of contracted vendors: Panda Express and Juice It Up.

2023-24 ACCOMPLISHMENTS

1. Successfully opened the new retail operations, The Habit Burger Grill, Toss-N-Chop, and Taco Bell, in the food court at the Lynda and Stuart Resnick Student Union.
2. Completed new University Catering kitchen, located in the RSU, and relocated Catering operations into the new space. This allows us to better serve the campus community.
3. Launched a fresh food vending program with two campus locations, one in Student Housing and the other in the Learning Center in the Library. The Smart Fridge offers freshly made meals and other snack related items and is integrated with the Bulldog Card. Implementation of the Smart Fridges helped to meet the need for late night and after-hours dining in Housing and for students studying in the Library.
4. Refreshed the Subway concept, which included new signage, paint, paneling, equipment, and menu boards bringing a fresh updated look to the operation.

2024-25 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. Explore implementing the acceptance of the bulldog card at existing Pepsi and Canteen vending machines.
3. Explore implementing Healthy Eating Icon within the cash operations.
4. Obtain a SNAP Retailer permit allowing us to accept CalFresh/EBT at authorized campus retail dining locations.
5. Identify new retail coffee concept for the vacant space in the University Center Building, previously occupied by Taco Bell.
6. Explore eliminating centralized cashiering in the USU Food Court by adding cash registers in individual retail operations. This will dramatically improve the overall guest experience by removing the requirement to wait in line twice when ordering and purchasing food.
7. Complete a refresh in the University Dining Hall service and student dining areas including new flooring and updated lighting.

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.

2023-24 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. Five (5) Association units experienced zero work related injuries during calendar year 2023: Administration, Kennel Bookstore and Marketplace, Student Housing, Student Recreation, and Student Unions.
3. Successfully on-boarded a new Payroll technician and HR Analyst who work to support all organizations.
4. Successfully implemented UKG timekeeping for a Foundation sponsored program with over 80 part-time and student employees.
5. Partnered with departments to fill their staffing needs, especially with the new venues within University Dining Services.

2024-25 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. Transition to pressure sealed employee paychecks/paystubs to improve efficiency during the payroll process.
4. 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.

2023-24 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 150 overflow students during the fall semester at an off-campus hotel and successfully transitioned them on to campus by the end of the semester.
3. Completed phase one of the Baker Restroom Modernization project 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 225 beds to the housing portfolio; projected to open in Fall 2026.
5. Created 200 additional bed spaces within existing buildings for the 2024/25 academic year.

2024-25 GOALS

1. Evaluate the efficiency and level of resident participation with all projects, events, and activities offered by Student Housing.
2. Work with enrollment management to provide housing to Fresno State students who have a need for a safe place to stay.
3. Redefine all programming, academic support, community building, etc., within new guidelines provided by State, Federal and community protocols and recommendations.
4. Continue to implement Housing software system (StarRez) with summer conference module to streamline contracts and payments.
5. 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.
6. Partner with enrollment and outreach services to create new marketing strategies to target our perspective students.

STUDENT RECREATION CENTER

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

2023-24 ACCOMPLISHMENTS

1. Members utilized the facilities 136,397 times during the year, with 8,621 unique individuals utilizing our programs.
2. Collaborated with the Student Health and Counseling Center to provide Body Comp Tuesdays. The resident dietitian offered two, two-hour sessions the first Tuesday of every month. Rec Center participants could drop in to measure their body composition (body fat %) and body mass index (BMI).
3. Provided facility space for the Fresno State Spirit Squad, Lyles College of Engineering Projects Day and STAR Day.
4. Presented Student Recreation Center programming at Dog Days.
5. Worked with the Fresno County Clerk/Elections to host the 2023 primary election in March. This four-day event took place in the East Gym.
6. Intramural program facilitated a diverse range of 18 programming initiatives. These included the return of conventional indoor league sports such as basketball and soccer leagues. The program totaled 1,364 distinct participants, indicative of its ongoing expansion in conventional realms while simultaneously embracing new programming concepts. An addition was the introduction of a powerlifting program, IMStrength, which experienced a total of 482 participants across two consecutive semesters.
7. Collaborated with the Alumni Association so that Victor E Bulldog could walk on the track during inclement weather.
8. Offered over eight (8) different styles of group fitness classes, for a total of 251 classes available during the academic year, with an average of 97% classes actively attended.
9. Provided temporary space for various athletic teams when requested.

2024-25 GOALS

1. Continue to maintain facilities and equipment preparing for the refresh of the Weight and Fitness Area over the winter break.
2. 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.

3. Work in conjunction with Student Involvement, Dog Days, CCGC, and Admissions to design strategies to engage all incoming students through social media accounts (i.e., twitter, FB, Instagram) to build excitement for Dog Days and coming to school this Fall.
4. Increase connections to various areas on campus as it pertains to campus life by building relationships and developing ongoing interactions on social media.
5. Continue to collaborate with the SHCC Wellness team on Body Composition.
6. Enhance our recruitment efforts to hire more group fitness instructors.
7. To enrich our programmatic offering, work to extend our outreach to students through the introduction of fresh initiatives such as intramural golf and intramural bowling.

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.

2023-24 ACCOMPLISHMENTS

1. New Student Welcome, Campus Traditions & School Spirit
 - a. Welcome Week hosted a variety of in-person student events, including Big Bulldog Welcome, Sunset Picnic, Bulldog Breakfast, Back-to-School Bowl Bash, Campus Pointe Night, and the Run to Victory. Throughout the week we also 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 Bulldog Pride, Red Wave Craft Corner, Recharge for Victory, Tie Dye and Good Vibes, Bulldog Boo Bash, and the student tailgate.
 - c. Continued to coordinate Commencement (May 2024) 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 were booked a total of 4,495 times. The Ruiz was booked 373 times in the last year, as well as over 100 bookings for the various outdoor spaces around the RSU.
 - b. Expanded hours of Bulldog Bowl to increase access and revenue. There were nine (9) bowling classes with over 250 students enrolled.
 - c. Continued to host events in the Satellite Student Union, with over 280 reservations over the past year.
3. Spotlight Events
 - a. Hosted 40 events and served over 6,500 students. Events to highlight were Noche de Baile, Spotlight Market, Stupid Cupid, Blind Date with a Book, Bulldog Farewell, Finals Cram Jam, and I Heart Fresno State Week. Another highlight from this past semester is the revamping of the Instagram page by telling stories with pictures of students, as well as gaining over 800 new followers.
4. Off-Campus Student life

- a. The Off-Campus Student Life program significantly increased the number of participants during the academic school year of 2023-2024. The Neighborhood Ambassador team helped plan traditional and innovative events to increase engagement and a sense of belonging for commuter students.
 - b. Hosted a fall Fresno State night at Campus Pointe and popular craft events throughout both semesters. Hosted Good Evening Commuters and Good Morning Commuters which provided an opportunity to interact with students and tabling opportunities for various campus entities.
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 250 organizations through the recognition process using ENGAGE. Assisted with the coordination of FSL recruitment for all councils. Hosted several Hazing Prevention workshops.

2024-25 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. Continue to upgrade to existing areas, such as reupholster SSU chairs and USU lounge furniture, and replace carpet and lane control system in Bulldog Bowl.

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.

BUDGET SUMMARY

2024-25

	REVENUES	EXPENSES	SURPLUS/ (DEFICIT) APPROVED
Administration			
Administration	\$ 2,696,511	\$ 1,497,177	\$ 1,199,335
Auxiliary Human Resources	0	633,960	(633,960)
Auxiliary Information Technology	0	497,322	(497,322)
Subtotal	2,696,511	2,628,459	68,052
Campus Stores:			
Kennel Bookstore	1,075,000	807,238	267,762
Kennel Marketplace	175,732	1,000	174,732
Subtotal	1,250,732	808,238	442,494
Student Recreation Center	1,871,829	1,864,270	7,559
Student Housing	8,116,045	6,635,839	1,480,206
University Food Services:			
The Bucket	284,500	334,035	(49,535)
Catering	1,327,000	1,185,873	141,127
Commissions	24,300	0	24,300
Starbucks	754,000	749,050	4,950
Concept @ Campus Pointe	35,000	49,222	(14,222)
C-Stores	115,500	75,627	39,873
Dunkin'	391,000	361,388	29,612
Smart Fridge	32,000	13,375	18,625
RSU Beverages	59,000	39,736	19,264
RSU Café	44,500	29,511	14,989
University Dining Hall	4,408,088	3,136,323	1,271,765
USU Food Court	688,750	746,513	(57,763)
Taco Bell	297,000	336,501	(39,501)
The Habit Burger	502,099	483,892	18,206
Toss-N-Chop	205,000	216,742	(11,742)
Subtotal	9,167,737	7,757,791	1,409,946
Student Unions:			
Building Ops-Maint & Custodial	20,300	1,123,804	(1,103,504)
General	5,143,642	2,657,511	2,486,131
Information Center/Reservations	1,500	267,376	(265,876)
Student Programs (formerly USU Productions)	0	508,800	(508,800)
Bulldog Bowl	305,600	272,217	33,383
Satellite Student Union	55,000	136,702	(81,702)
Subtotal	5,526,042	4,966,411	559,632
TOTAL (without SMC)	\$ 28,628,895	\$ 24,661,008	\$ 3,967,889
Save Mart Center¹:	4,615,968	3,899,386	716,582
TOTAL (with SMC)	\$ 33,244,863	\$ 28,560,394	\$ 4,684,470

¹ Before non-cash expenditures

ADMINISTRATION BUDGET SUMMARY
2024-25

	2021-22	2022-23	2023-24	2024-25	Budget
	Actual	Actual	Budget	Budget	Variance
REVENUES:					
Management Services Agreement Fees:					
Agricultural Foundation	\$ 161,385	\$ 169,454	\$ 169,454	\$ 177,927	\$ 8,473
Associated Students	62,262	75,000	75,000	80,427	5,427
Athletic Corporation	56,100	56,100	56,100	62,198	6,098
Bookstore	80,000	80,000	100,000	100,000	0
Bulldog Foundation	10,200	10,200	10,200	10,710	510
Dining Services	300,000	150,000	150,000	200,000	50,000
Foundation	651,386	651,386	646,136	680,750	34,614
Fresno State Programs for Children	80,112	82,515	82,515	90,767	8,251
Kenneth L. Maddy Institute	10,280	10,281	10,281	10,795	514
LEAD California	0	0	0	15,450	0
Student Recreation Center	80,000	80,000	80,000	80,000	0
Student Housing	150,000	150,000	150,000	225,000	75,000
Student Unions	300,000	300,000	300,000	325,000	25,000
Insurance Dividends/Refunds	5,496	19	0	0	0
Interest Income	419,531	919,534	250,000	425,000	175,000
Rental Income ATM	8,400	8,400	8,400	9,988	1,588
Miscellaneous Income	4,413	3,411	2,500	2,500	0
Unrealized Gain/(Loss) on Investments	(1,707,753)	620,497	150,000	200,000	50,000
FFCRA Tax Credit	2,150	0	0	0	0
SBA PPP Federal Subsidy	330,337	0	0	0	0
Employee Retention Tax Credit (ERTC)	0	0	500,000	0	(500,000)
TOTAL REVENUES:	1,004,299	3,366,797	2,740,587	2,696,511	(59,525)
EXPENSES:					
Administration/Accounting	1,658,290	1,446,954	1,425,258	1,497,177	71,919
Human Resources/Payroll	630,130	731,219	650,726	633,960	(16,766)
Management Information Systems	379,988	408,299	445,126	497,322	52,196
TOTAL EXPENSES:	2,668,408	2,586,472	2,521,110	2,628,459	107,350
	\$ (1,664,114)	\$ 780,320	\$ 219,476	\$ 68,052	\$ (166,875)

**ADMINISTRATION BUDGET
2024-25**

ADMINISTRATION - SCHEDULE A	2021-22	2022-23	2023-24	2024-25	Budget
EXPENSES:	Actual	Actual	Budget	Budget	Variance
Payroll and Benefits:					
Benefitted	\$ 444,709	\$ 524,689	\$ 564,994	\$ 691,402	\$ 126,408
Student	31,623	37,631	12,500	20,000	7,500
Payroll Sub-Total	476,332	562,320	577,494	711,402	133,908
Employee Benefits	294,705	371,185	405,773	399,101	(6,672)
Actual Retired Employee Benefits	80,434	69,650	85,000	73,184	(11,816)
Accrued Retired Employee Benefits	(22,797)	(7,104)	0	0	0
Total Payroll and Benefits	828,674	996,051	1,068,267	1,183,688	115,421
Audit Fees:					
External CPA	57,370	29,870	40,000	40,400	400
Bank Charges	13,117	7,082	10,000	8,500	(1,500)
Building Association Fees	7,589	17,838	7,673	7,673	0
Computer Lease	70,788	(7,140)	4,850	0	(4,850)
Consulting	11,248	0	0	0	0
Copier Lease	11,334	6,197	4,800	7,635	2,835
CSU Centrally Paid Indirect Costs	18,784	16,865	19,023	21,947	2,924
Custodial & Building Maintenance	10,177	8,263	10,500	10,500	0
Depreciation (non-cash)	82,761	85,474	81,392	30,101	(51,291)
Dues/Memberships/Subscriptions	7,268	6,051	5,000	5,000	0
Employee Awards/Development	32,581	25,191	15,000	17,500	2,500
Employee Recruitment	36	20	500	0	(500)
Equipment Maintenance & Repair	7,895	6,647	3,000	7,000	4,000
Insurance	14,282	22,988	21,253	14,733	(6,520)
Investment Fees	46,695	42,781	30,000	30,000	0
Legal Fees	357,441	42,148	15,000	15,000	0
Licenses, Permits & Fees	2,011	4,020	3,000	3,500	500
Miscellaneous	3,963	5,525	3,000	5,000	2,000
Office Supplies	15,609	23,726	15,000	16,500	1,500
Postage	11,807	15,806	10,000	10,000	0
Records Retention Management	1,224	1,592	1,500	1,500	0
Security-Cash Handling	21,790	65,162	35,000	35,000	0
Telephone/Communications	4,277	2,248	3,500	3,000	(500)
Travel/Training	766	542	0	0	0
Utilities	18,803	22,007	18,000	23,000	5,000
TOTAL EXPENSES	\$ 1,658,290	\$ 1,446,954	\$ 1,425,258	\$ 1,497,177	\$ 71,919

**ADMINISTRATION - AUXILIARY HUMAN RESOURCES BUDGET
2024-25**

ADMINISTRATION - SCHEDULE B	2021-22	2022-23	2023-24	2024-25	Budget
EXPENSES:	Actual	Actual	Budget	Budget	Variance
Payroll:					
Benefitted	\$ 358,799	\$ 374,964	\$ 390,783	\$ 366,784	\$ (23,999)
Part-Time	2,244	372	0	0	
Student	757	26,577	0	0	0
Payroll Sub-Total	361,800	401,913	390,783	366,784	(23,999)
Employee Benefits	218,097	195,076	189,942	204,302	14,360
Actual Retired Employee Benefits	23,766	28,884	27,500	29,224	1,724
Accrued Retired Employee Benefits	(8,699)	(2,710)	0	0	0
Total Payroll and Benefits	594,964	623,163	608,226	600,310	(7,916)
Audit Fees	0	0			0
Computer Lease	1,946	1,205	6,850	0	(6,850)
Dues/Memberships/Subscriptions	219	0	250	250	0
Employee Assistance Program	10,000	10,000	10,000	10,000	0
Employee Recruitment	3,082	4,623	500	500	0
Legal Fees	840	73,048	5,000	2,500	(2,500)
Miscellaneous	2,061	1,608	1,500	750	(750)
Office Supplies & Postage	10,567	11,612	10,000	12,000	2,000
Professional Development	0	105	0	0	0
Repairs & Maintenance	328	814	0	0	0
Safety Program	1,096	1,053	1,500	1,750	250
Software	3,047	2,599	6,000	5,000	(1,000)
Telephone/Communications	1,385	623	900	900	0
Travel/Training	595	766	0	0	0
TOTAL EXPENSES	\$ 630,130	\$ 731,219	\$ 650,726	\$ 633,960	\$ (16,766)

**ADMINISTRATION - AUXILIARY INFORMATION TECHNOLOGY BUDGET
2024-25**

ADMINISTRATION - SCHEDULE C EXPENSES:	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
Payroll:					
Benefitted	\$ 134,038	\$ 139,139	\$ 142,685	\$ 178,131	\$ 35,446
Student	0	0	12,000	0	(12,000)
Payroll Sub-Total	134,038	139,139	154,685	178,131	23,446
Employee Benefits	90,612	98,803	104,748	111,863	7,115
Actual Retiree Benefits	23,574	22,678	24,000	23,707	(293)
Accrued Retired Employee Benefits	(7,088)	(2,208)	0	0	0
Total Payroll and Benefits	241,136	258,412	283,433	313,701	30,268
Computer Hardware/Repair (Minor under \$5k)	2,581	5,758	5,000	5,000	0
Computer Lease	0	571	900	0	(900)
Computer Software & Licenses	359	398	1,000	1,000	0
Computer Supplies	0	0	500	500	0
Conf, Seminars, Educ	595	0	1,500	1,500	0
Consulting	2,149	278	2,500	2,500	0
Cost of Goods Sold	2,549	3,820	0	0	0
Depreciation (non-cash)	536	6,753	6,729	27,232	20,503
Dues/Memberships/Subscriptions	0	0	0	0	0
Maintenance Contracts	8,149	9,903	0	0	0
Miscellaneous	827	673	500	500	0
Office Supplies	0	54	150	150	0
Postage	0	14	0	0	0
Software Maintenance and Support (Oracle, UKG)	120,055	120,698	141,915	145,240	3,325
Telephone/Communications	536	179	0	0	0
Travel/Training	516	788	1,000	0	(1,000)
TOTAL EXPENSES	\$ 379,988	\$ 408,299	\$ 445,126	\$ 497,322	\$ 52,195

**BOOKSTORE BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
Commission - Follett Higher Education	\$ 506,289	\$ 495,618	\$ 516,058	\$ 575,000	\$ 58,942
Vendor Grant	0	0	0	500,000	\$ 500,000
Vendor Commissions	0	0	0	0	-
FFCRA Tax Credit	965	0	0	0	-
SBA PPP Federal Subsidy	212,200	0	0	0	-
TOTAL SALES	719,454	495,618	516,058	1,075,000	558,942
Cost of Goods Sold	0	0	0	0	-
Cost of Goods - Shrinkage	0	0	0	0	-
GROSS MARGIN	719,454	495,618	516,058	1,075,000	558,942
EXPENSES:					
Payroll:					
Benefitted	0	0	0	0	-
Non-Benefitted	(9,372)	0	0	0	-
Student	(8,861)	0	0	0	-
Payroll Sub-Total	(18,233)	0	0	0	0
Employee Benefits	13,359	16,605	0	277,225	277,225
Actual Retired Employee Benefits	166,203	157,380	155,098	162,817	7,719
Accrued Retired Employee Benefits	(42,647)	(13,288)	0	0	-
Total Payroll and Benefits	118,682	160,697	155,098	440,042	284,944
Computer Lease	1,827	0	0	0	-
Depreciation (non-cash)	13,821	8,222	1,566	29,500	27,934
Insurance	20,233	32,183	25,342	17,815	(7,527)
Licenses/Permits/Fees	680	990	0	950	950
Management Services Agreement Fee	80,000	80,000	100,000	100,000	-
Minor Equipment	0	1,842	0	0	-
Miscellaneous	0	194	500	0	(500)
Operational Supplies	0	0	0	0	-
Postage & Freight	13	0	0	0	-
Repairs/Maintenance	15,014	32,194	20,000	35,000	15,000
Telephone/Communications	4,266	1,923	8,000	2,000	(6,000)
Utilities	96,852	128,455	40,000	181,931	141,931
TOTAL EXPENSES:	351,388	446,700	350,506	807,238	456,732
SURPLUS TO RESERVE	\$ 368,066	\$ 48,918	\$ 165,552	\$ 267,762	\$ 102,210

**KENNEL MARKETPLACE BUDGET
2024-25**

	2021-22	2022-23	2023-24	2024-25	Budget	Budget	Budget
	Actual	Actual	Budget	Budget	Budget	Budget	Variance
SALES:							
Vendor Commissions	72,037	130,898	117,568	175,732			58,164
TOTAL SALES	72,037	130,898	117,568	175,732			58,164
Cost of Goods Sold	0	0	0	0			-
Cost of Goods - Shrinkage	0	0	0	0			-
GROSS MARGIN	72,037	130,898	117,568	175,732			58,164
EXPENSES:							
Payroll:							
Benefitted	1,736	0	0	0			-
Non-Benefitted	6,072	0	0	0			-
Student	10,425	0	0	0			-
Payroll Sub-Total	18,233	0	0	0			0
Employee Benefits	1,714	0	0	0			-
Actual Retired Employee Benefits	0	0	0	0			-
Accrued Retired Employee Benefits	0	0	0	0			-
Total Payroll and Benefits	19,947	0	0	0			0
Minor Equipment	7,832	2,509	0	500			500
Miscellaneous	59	0	0	500			500
TOTAL EXPENSES:	27,838	2,509	0	1,000			1,000
SURPLUS TO RESERVE	\$ 44,199	\$ 128,389	\$ 117,568	\$ 174,732			\$ 57,164

**SAVE MART CENTER BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
REVENUES:					
Advertising	\$ 727,500	\$ 919,999	\$ 1,005,000	\$ 1,710,000	\$ 705,000
Campus Pointe - Ground Lease	742,658	847,942	864,411	1,000,750	136,339
Donation/Sponsorship Revenue ¹	1,773,255	1,524,264	1,565,218	1,565,218	0
Gain/(Loss) on Sale of Assets	0	11,690	0	0	0
Interest Income	144,591	124,942	0	0	0
Other Income	918	0	0	0	0
Student Seat Licenses	300,000	300,000	300,000	300,000	0
Unrealized Gain on Investments	(305,706)	(7,161)	0	0	0
Vendor Rebates	56,771	51,094	45,000	40,000	(5,000)
TOTAL REVENUES:	3,439,987	3,772,770	3,779,629	4,615,968	836,339
EXPENSES:					
Advance to ASM Global for Operations	642,058	1,754,251	2,000,000	2,000,000	0
Advertising/Printing	0	13,575	1,000	2,000	1,000
Athletic Department Entitlements	106,348	250,855	250,855	250,855	0
Bad Debt Expense	752,355	420,000	0	0	0
Capital Lease Expense - SRB Bonds	1,025,781	677,783	384,376	409,233	24,857
Corporate Sponsorship Entitlements	0	0	1,500	1,500	0
Computer Lease	0	0	27,550	0	(27,550)
Credit Card Fees	3,525	3,617	5,000	5,000	0
Donor Stewardship	6,678	12,985	500	500	0
Insurance	349,735	556,312	634,835	789,798	154,963
Licenses, Permits, Fees	233	0	500	500	0
Miscellaneous	0	0	500	500	0
Office Supplies	0	9,205	0	0	0
Possessory Interest Taxes	189,806	135,859	190,000	252,000	62,000
Repairs/Maintenance	0	0	2,500	5,000	2,500
Smallwares	0	0	2,500	2,500	0
Wilkinson Group Fee	242,000	180,000	180,000	180,000	0
TOTAL EXPENSES:	3,318,519	4,014,442	3,681,616	3,899,386	217,770
DEFICIT BEFORE NON CASH EXPENDITURES					
(REVENUES):	121,468	(241,672)	98,013	716,582	618,569
<i>Non-Cash Expenditures:</i>					
<i>Bond Expenses:</i>					
Amortization Bond Issue - SRB	11,394	11,394	11,394	11,394	(0)
Capital Lease Principal	4,640,000	0	4,900,000	5,085,000	185,000
Extinguishment of Capital & Bond Obligations	(2,363,747)	(3,653,413)	0	0	0
<i>Depreciation (non-cash):</i>					
Building	2,528,364	2,414,902	2,425,764	2,425,764	0
Equipment	275,954	263,808	252,904	247,063	(5,841)
DEFICIT TO RESERVE:	\$ (4,970,497)	\$ 721,637	\$ (7,492,049)	\$ (7,052,639)	\$ 439,409

**STUDENT RECREATION CENTER BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
REVENUES:					
Student Fees	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 1,640,000	\$ 290,000
Donation-Associated Students	15,205	29,530	10,000	10,000	0
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	500	0
Locker Rental	855	1,485	1,300	1,500	200
Memberships	27,041	53,000	27,000	37,000	10,000
Miscellaneous	4,333	2,220	4,500	2,300	(2,200)
Towel Service	590	1,150	1,000	1,000	0
Retail Sales-Non Taxable	7,762	13,304	12,000	13,000	1,000
Retail Sales-Taxable	1,647	2,600	2,000	3,000	1,000
Other Rental Income	24,683	41,700	24,000	40,000	16,000
TOTAL REVENUES:	1,555,645	1,618,518	1,555,829	1,871,829	316,000
EXPENSES:					
Payroll:					
Benefitted	273,586	304,237	311,868	332,566	20,698
Non-Benefitted	13,782	16,099	15,500	12,404	(3,096)
Student - Facility Staff	172,099	177,498	175,000	165,000	(10,000)
Student - Instructors	5,188	3,956	5,000	13,200	8,200
Student - Intramurals	11,259	15,673	15,000	46,672	31,672
Student - Member Services	1,411	0	0	0	0
Student - Summer Camps	2,359	0	0	0	0
Student - Events Staff	0	0	0	13,200	13,200
Student - Aquatics	370	3,346	5,500	5,320	(180)
Payroll Sub-Total	480,054	520,809	527,868	588,363	60,495
Employee Benefits	209,021	227,417	238,619	156,310	(82,309)
Accrued Retired Employee Benefits	(2,266)	(706)	0	0	0
Total Payroll and Benefits	686,809	747,520	766,487	744,673	(21,814)
Advertising, Marketing, Promotions	7,030	439	2,500	750	(1,750)
Bank Charges and Credit Card Fees	1,402	2,424	2,100	2,500	400
Communications & Telephones	7,278	4,562	5,000	5,000	0
Computer Expense:					
Lease	1,194	0	5,650	0	(5,650)
Maintenance Fees	11,589	12,834	12,500	14,500	2,000
Misc. Supplies and Software	87	486	500	300	(200)
Contracted Services:					
Landscape	20,399	26,807	25,500	27,000	1,500
Elevator Service	3,315	4,746	5,000	5,000	0
Engineering Services-HVAC	24,859	27,519	26,500	30,000	3,500
Fitness Equipment Maintenance	5,550	11,249	10,000	8,000	(2,000)
Pest Management	2,045	2,220	2,250	2,500	250
Copier Lease	9,686	(370)	240	350	110
Depreciation (non-cash)	38,200	45,584	48,314	120,483	72,169
Dues, Memberships, Subscriptions	1,926	120	1,500	250	(1,250)
Employee Recruitment	269	88	0	0	0
Equipment:					
Building	5,017	2,545	8,000	2,500	(5,500)
Check Out	826	601	1,500	1,000	(500)

**STUDENT RECREATION CENTER BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
Exercise	1,543	1,527	8,000	1,550	(6,450)
Group Fitness	91	30,021	2,500	2,000	(500)
Insurance	5,781	9,195	12,531	10,099	(2,432)
Janitorial Supplies	12,812	17,451	25,500	25,000	(500)
Laundry	678	0	500	350	(150)
Management Services Agreement	80,000	80,000	80,000	80,000	0
Miscellaneous	2,534	2,350	3,000	3,000	0
Office Supplies and Postage	1,350	629	1,500	1,000	(500)
Over/Short	(19)	(11)	0	0	0
Programs and Special Events	294	3,917	1,500	5,000	3,500
Repairs and Maintenance					
Building	26,506	34,279	15,000	40,000	25,000
Exercise Equipment	0	0	10,000	35,260	25,260
Retail - Cost of Goods Purchased	7,979	11,043	8,500	15,000	6,500
Travel and Training	853	2,908	1,000	1,000	0
Uniforms	560	3,543	1,500	2,000	500
Utilities	419,360	522,271	450,000	674,306	224,306
Waste Management	3,863	3,889	3,900	3,900	0
TOTAL EXPENSES:	1,391,666	1,612,386	1,548,472	1,864,270	315,797
NET SURPLUS:	\$ 163,979	\$ 6,131	\$ 7,357	\$ 7,559	\$ 203

STUDENT HOUSING BUDGET SUMMARY
2024-25

	2021-22	2022-23	2023-24	2024-25	Budget
	Actual	Actual	Budget	Budget	Variance
REVENUES:					
Rent	\$ 6,346,000	\$ 6,533,370	\$ 6,489,736	\$ 7,560,745	\$ 1,071,009
Application Fees	17,675	425	40,000	40,000	0
Assessments	39,250	67,750	40,000	40,000	0
ATM Commission	632	562	300	300	0
Fresno State Contributions	0	393,058	0	0	0
Damage Assessments	0	12,705	6,000	8,000	2,000
Key Charges	10,425	9,525	5,000	7,000	2,000
Late Fees	12,350	15,825	10,000	10,000	0
Miscellaneous	0	17,580	10,000	10,000	0
Processing Fees	35,525	26,350	25,000	25,000	0
Summer Conferences	263,370	369,545	175,000	250,000	75,000
Summer Session Rent	45,970	191,900	125,000	150,000	25,000
Vendor/Laundry Commissions	22,682	27,488	10,000	15,000	5,000
FFCRA Tax Credit	779	0	0	0	0
SBA PPP Federal Subsidy	218,268	0	0	0	0
TOTAL REVENUES:	7,012,926	7,666,083	6,936,036	8,116,045	1,180,009
EXPENSES:					
General	2,228,290	2,954,721	2,629,653	2,873,873	244,220
Marketing	115,750	146,849	140,911	166,286	25,374
Summer Conferences	91,753	231,652	440,118	591,458	151,340
Physical Plant	1,740,276	2,359,856	2,058,217	2,611,270	553,053
Resident Life	210,471	239,693	356,226	392,953	36,726
TOTAL EXPENSES:	4,386,540	5,932,771	5,625,125	6,635,839	1,010,714
SURPLUS/(DEFICIT):	\$ 2,626,386	\$ 1,733,315	\$ 1,310,911	\$ 1,480,206	\$ 169,295

**STUDENT HOUSING - GENERAL BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 275,836	\$ 246,735	\$ 305,504	\$ 313,235	\$ 7,731
Non-Benefitted	0	13,168	0	0	0
Student	169,179	179,186	179,633	181,006	1,373
Payroll Sub-Total	445,015	439,089	485,137	494,241	9,104
Employee Benefits	175,303	167,070	160,640	133,519	(27,121)
Actual Retired Employee Benefits	11,296	12,112	11,818	12,793	975
Accrued Retired Employee Benefits	(3,420)	(1,066)	0	0	0
Total Salaries and Benefits:	628,194	617,205	657,595	640,554	(17,042)
Allowance for Uncollectible Debt	57,847	39,371	30,000	45,000	15,000
Bond Issuance: Amortization	7,448	0	4,966	2,483	(2,483)
Cable TV	74,189	76,146	79,000	79,000	0
Computer Lease	597	0	8,900	0	(8,900)
Computer Supplies	15,564	11,708	10,000	15,000	5,000
Copier Lease	0	0	3,000	3,000	0
Credit Card Fees	3,524	904	5,000	2,500	(2,500)
Depreciation (non-cash):	836,759	905,769	1,120,256	1,236,992	116,735
Dues/Memberships/Subscriptions	1,252	3,566	200	1,500	1,300
Employee Recruitment	1,110	720	500	500	0
Financial Aid Fee Assessment	0	545	0	0	0
Hotel Rental Expense	0	569,776	0	0	0
Housing Incentive	0	21,058	20,000	0	(20,000)
Insurance	135,848	216,088	237,019	284,983	47,964
Interest: SRB Debt Service	34,268	24,839	16,419	7,681	(8,737)
Management Services Agreement Fee	150,000	150,000	150,000	225,000	75,000
Marketing/Promotional	0	0	0	20,000	20,000
Miscellaneous	40,674	59,144	25,000	10,000	(15,000)
Office Supplies	22,482	24,474	22,000	30,000	8,000
Over/(Short)	194	(635)	0	0	0
Repairs/Maintenance	10	11,526	0	0	0
Resident Advisor Meals (50%)	100,722	111,665	107,798	98,680	(9,118)
Resident Meals	0	0	0	20,000	20,000
Safe Expense	57,254	58,080	59,000	65,000	6,000
Software Agreement - StarRez	43,980	45,278	55,000	68,000	13,000
Telephone/Communications	16,374	5,694	15,000	15,000	0
Travel/Training	0	1,798	3,000	3,000	0
TOTAL EXPENSES:	\$ 2,228,290	\$ 2,954,721	\$ 2,629,653	\$ 2,873,873	\$ 244,220

**STUDENT HOUSING - MARKETING BUDGET
2024-25**

	2021-22	2022-23	2023-24	2024-25	Budget
	Actual	Actual	Budget	Budget	Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 17,506	\$ 20,223	\$ 22,281	\$ 22,281	\$ 0
Student	32,505	46,354	30,268	48,466	18,198
Payroll Sub-Total	50,011	66,577	52,549	70,747	18,198
Employee Benefits	5,675	6,106	6,212	7,039	827
Total Payroll and Benefits	55,686	72,683	58,761	77,786	19,024
Advertising/Printing	46,545	55,141	50,000	60,000	10,000
Computer Lease	2,711	0	5,650	0	(5,650)
Computer Supplies	3,226	94	3,000	3,000	0
Dues/Memberships/Subscriptions	0	1,260	0	0	0
Miscellaneous	85	4,924	3,000	5,000	2,000
Office Supplies	6,656	6,742	8,000	8,000	0
Postage	841	5,165	10,000	10,000	0
Software	0	120	1,000	1,000	0
Telephone/Communications	0	720	500	500	0
Travel/Training	0	0	1,000	1,000	0
TOTAL EXPENSES	\$ 115,750	\$ 146,849	\$ 140,911	\$ 166,286	\$ 25,374

**STUDENT HOUSING - SUMMER CONFERENCES BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 15,905	\$ 20,223	\$ 22,281	\$ 22,281	\$ 0
Non-Benefitted	3,028	3,767	0	0	0
Student	13,996	27,026	24,125	38,657	14,532
Payroll Sub-Total:	32,929	51,016	46,406	60,938	14,532
Employee Benefits	4,825	6,158	6,212	7,039	827
Total Payroll and Benefits:	37,754	57,174	52,618	67,977	15,359
Advertising/Printing	0	0	0	0	0
Computer Lease	0	0	0	0	0
Computer Supplies	0	0	0	0	0
Contract Services:					
Housekeeping	31,658	0	202,000	203,680	1,680
Employee Procurement	0	0	0	0	0
Equipment Rental	0	0	0	0	0
Janitorial Supplies	0	300	10,000	10,000	0
Laundry	19,966	39,867	35,000	40,000	5,000
Miscellaneous	0	74	1,000	1,000	0
Office Supplies	1,710	3,380	2,000	5,000	3,000
Paper Supplies	0	0	15,000	15,000	0
Software	0	9,967	0	0	0
Telephone/Communications	215	520	500	600	100
Training	450	370	2,000	2,000	0
Utilities	0	120,000	120,000	246,202	126,202
TOTAL EXPENSES:	\$ 91,753	\$ 231,652	\$ 440,118	\$ 591,458	\$ 151,340

**STUDENT HOUSING - PHYSICAL PLANT BUDGET
2024-25**

	2021-22	2022-23	2023-24	2024-25	Budget
	Actual	Actual	Budget	Budget	Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 36,465	\$ 19,166	\$ 93,194	\$ 91,520	\$ (1,674)
Non-Benefitted	0	4,437	0	17,581	17,581
Student	7,268	7,537	5,024	11,027	6,003
Contracted Labor	792	132,317	184,373	45,309	(139,064)
Payroll Sub-Total	44,525	163,457	282,591	165,436	(117,155)
Employee Benefits	14,478	3,076	33,990	37,862	3,872
Total Payroll and Benefits	59,003	166,533	316,581	203,298	(113,283)
Contract Services:					
Exterminator	10,242	16,463	16,000	18,000	2,000
Housekeeping	690,923	665,483	563,000	579,168	16,168
Key System	46,330	35,066	25,000	45,000	20,000
Landscape/Grounds Maintenance	22,293	24,510	25,000	25,000	0
Pool Service	15,360	21,009	16,000	18,000	2,000
HVAC Maintenance Contract	2,368	81,768	93,436	100,000	6,564
Waste Services	20,324	26,101	27,000	27,000	0
Equipment Rental	18,176	23,909	15,000	27,000	12,000
Janitorial Supplies	31,402	7,048	35,000	40,000	5,000
Key System Maintenance	0	0	60,000	30,000	(30,000)
Landscape Maintenance (Non-Contract)	0	43,855	15,000	20,000	5,000
Laundry	0	48	2,000	0	(2,000)
Licenses/Permits/Fees	0	0	500	500	0
Miscellaneous	687	1,101	3,000	3,000	0
Office Supplies	3,715	19,761	5,000	20,000	15,000
Paper Supplies	33,716	51,683	40,000	84,000	44,000
HVAC Repairs/Maintenance	305,314	516,643	375,000	400,000	25,000
Repairs/Maintenance	102,462	75,376	75,000	152,000	77,000
Smallwares/Minor Equipment (under \$5k)	42,026	66,489	80,000	80,000	0
Telephone/Communications	2,687	1,864	700	700	0
Travel/Training	0	0	0	0	0
Utilities	333,248	515,146	270,000	738,605	468,605
TOTAL EXPENSES:	\$ 1,740,276	\$ 2,359,856	\$ 2,058,217	\$ 2,611,270	\$ 553,053

**STUDENT HOUSING - RESIDENCE LIFE BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted Student	\$ -	\$ -	\$ 47,380	\$ 48,000	\$ 620
	153,629	177,913	197,454	197,454	0
Payroll Sub-Total	153,629	177,913	244,834	245,454	620
Employee Benefits	8,261	2,136	14,892	17,399	2,507
Total Payroll and Benefits	161,890	180,049	259,726	262,853	3,127
Computer Lease	2,354	0	2,400	0	(2,400)
Dues/Memberships/Subscriptions	3	556	400	400	0
Employee Recruitment	440	340	100	100	0
Miscellaneous	701	(931)	6,000	6,000	0
Office Supplies	7,728	14,907	12,000	20,000	8,000
Parking Permit	680	(308)	1,000	1,000	0
Postage/Freight	0	0	0	0	0
Programming	26,749	34,719	30,000	50,000	20,000
Public Safety Assistants	1,600	1,124	1,600	1,600	0
Repair/Maintenance	0	491	0	0	0
RHA Expense	0	0	3,000	4,000	1,000
Telephone/Communications	6,467	5,287	7,000	11,000	4,000
Training	1,859	3,459	12,000	15,000	3,000
Tuition/Fees/Books	0	0	21,000	21,000	0
TOTAL EXPENSES:	\$ 210,471	\$ 239,693	\$ 356,226	\$ 392,953	\$ 36,727

UNIVERSITY DINING SERVICES BUDGET SUMMARY

2024-25

	2021-22	2022-23	2023-24	2024-25	Budget
	Actual	Actual	Budget	Budget	Variance
SALES:					
The Bucket Grill & Pub	\$ 392,684	\$ 424,595	\$ 420,000	\$ 422,500	\$ 2,500
Catering	1,309,578	2,118,789	2,005,000	2,057,000	52,000
Commissions	11,685	20,784	24,300	24,300	0
Starbucks	807,562	1,078,412	1,100,000	1,207,500	107,500
Concept @ Campus Pointe	245,516	381,934	425,000	35,000	(390,000)
Convenience Stores	139,172	195,737	215,000	220,000	5,000
Dunkin'	0	0	0	555,000	555,000
Smart Fridge	0	0	0	58,000	58,000
RSU Café	0	60,752	81,835	85,000	3,165
Taco Bell Express	124,513	216,874	0	0	0
University Dining Hall	4,982,915	4,843,471	5,221,472	6,348,088	1,126,616
USU Food Court	556,580	919,444	889,700	1,023,250	133,550
RSU Beverage	0	0	0	88,000	88,000
RSU Food Court	0	8,052	1,998,400	1,502,099	(496,302)
TOTAL SALES	8,570,205	10,268,844	12,380,707	13,625,737	1,245,030
Less: Cost of Goods Sold	2,419,771	3,626,638	3,857,000	4,458,000	601,000
GROSS MARGIN	6,150,434	6,642,206	8,523,707	9,167,737	644,030
EXPENSES:					
Payroll:					
Benefitted	637,920	703,539	1,029,579	1,171,917	142,338
Non-Benefitted	399,081	422,969	596,048	726,068	130,020
Student	1,028,163	1,684,906	1,847,799	2,024,998	177,199
Payroll Sub-Total	2,065,164	2,811,414	3,473,426	3,922,984	449,557
Employee Benefits	457,753	466,644	502,590	458,712	(43,878)
Total Payroll and Benefits	2,522,917	3,278,058	3,976,016	4,381,696	405,679
Advertising	10,312	18,824	10,600	20,600	10,000
Allowance for Bad Debt	38,565	26,248	20,000	20,000	0
Amortization - Franchise Fees	500	500	10,000	11,500	1,500
Cable TV	2,078	1,172	2,112	292	(1,820)
Computer Lease	597	368	8,800	0	(8,800)
Computer Supplies	10,528	10,380	0	0	0
Contract Services	15,225	29,100	20,300	20,300	0
Credit Card Fees	68,872	122,128	-	-	0
Depreciation (non-cash)	195,403	208,848	338,656	459,889	121,233
Donations	13,151	35,691	0	0	0
Dues/Memberships/Subscriptions	0	55	0	0	0
Employee Recruitment	5,698	1,301	1,300	1,000	(300)
Equipment Rental	18,787	37,897	24,600	36,500	11,900
Food Service Administration	869,748	882,450	1,111,064	1,335,488	224,424
Janitorial/Sanitation	93,650	137,910	104,050	90,250	(13,800)
Laundry	48,326	72,499	66,900	63,500	(3,400)
Licenses/Permits/Fees	13,750	35,374	34,144	56,241	22,098
Maintenance Fees-CBORD	6,778	7,118	5,000	5,000	0
Miscellaneous	18,451	21,548	8,250	7,750	(500)
Non-Student Tax	6,367	10,092	13,466	10,500	(2,966)
Office Supplies	11,875	11,603	8,400	9,050	650

UNIVERSITY DINING SERVICES BUDGET SUMMARY

2024-25

	2021-22	2022-23	2023-24	2024-25	Budget
	Actual	Actual	Budget	Budget	Variance
Over/Short	351	886	0	0	0
Paper Supplies	119,738	156,610	177,225	250,000	72,775
Postage/Freight	13,347	25,056	0	15,000	15,000
Rent	0	0	0	0	0
Repairs/Maintenance	139,388	202,817	169,325	172,000	2,675
Resident Advisor Meals	115,246	156,042	107,798	98,680	(9,118)
Royalties	111,337	186,075	196,342	244,385	48,043
Security Services	725	0	0	0	0
Smallwares	50,630	44,374	27,800	27,750	(50)
Software	0	0	8,150	5,800	(2,350)
Telephone/Communications	3,596	1,385	5,172	2,550	(2,622)
Travel/Training	4,645	8,322	500	500	0
Uniforms	10,502	10,805	7,850	9,050	1,200
University Student Union Rent	38,250	72,800	61,900	61,900	0
Utilities	145,161	469,203	237,077	328,559	91,482
Vehicle Expense	4,518	7,590	8,000	5,000	(3,000)
Warehouse Expense	8,849	(1,281)	5,000	7,061	2,061
TOTAL OPERATING EXPENSES:	4,737,861	6,289,848	6,775,797	7,757,791	981,994

NET SURPLUS/(DEFICIT): \$ 1,412,573 \$ 352,358 \$ 1,747,910 \$ 1,409,946 \$ (337,964)

DINING SERVICES - ADMINISTRATION BUDGET

2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
INCOME:					
SBA PPP Federal Subsidy	45,450	-	-	-	-
	45,450	-	-	-	-
EXPENSES:					
Payroll:					
Benefitted	\$ 192,080	\$ 236,952	\$ 312,228	\$ 304,440	\$ (7,788)
Non-Benefitted	13,762	8,403	13,444	-	(13,444)
Student	8,909	7,267	1,701	11,818	10,117
Payroll Sub-Total	214,751	252,622	327,372	316,258	(11,115)
Employee Benefits	130,273	157,561	202,533	390,710	188,178
Actual Retired Employee Benefits	154,652	159,693	158,987	156,968	(2,020)
Accrued Retired Employee Benefits	(45,644)	(14,221)	0	0	-
Total Payroll and Benefits	454,032	555,655	688,892	863,936	175,043
Advertising	0	0	0	0	-
Computer Lease	0	0	2,400	0	(2,400)
Computer Supplies	0	0	0	0	-
Consulting	0	45,306	0	0	-
Credit Card Fees	0	234	138,000	150,000	12,000
Copier Lease	3,390	2,395	3,152	2,031	(1,121)
Dues/Memberships/Subscriptions	64	182	200	200	-
Employee Recruitment	19,275	13,042	13,000	14,000	1,000
Equipment Rental	0	1,341	0	0	-
Insurance	34,685	53,421	56,832	55,221	(1,611)
Legal Fees	1,932	1,755	0	0	-
Management Svcs Agreement	300,000	150,000	150,000	200,000	50,000
Miscellaneous	2,324	3,784	3,000	3,000	-
Office Supplies	4,425	6,338	5,000	4,000	(1,000)
Postage/Freight	11	41	100	100	-
Repairs/Maintenance	5,233	8,041	5,000	5,000	-
Smallwares	211	0	0	0	-
Software	38,375	32,087	39,000	33,000	(6,000)
Telephone/Communications	1,995	571	1,994	0	(1,994)
Travel/Training	0	0	0	0	-
Uniforms	256	3,452	500	0	(500)
Vehicle Expense	3,544	4,804	4,000	5,000	1,000
TOTAL EXPENSES:	\$ 869,752	\$ 882,450	\$ 1,111,070	\$ 1,335,488	\$ 224,417
Net Expenses Distributed to Units	\$ 824,302	\$ 882,450	\$ 1,111,070	\$ 1,335,488	\$ 224,417

ALLOCATION OF EXPENSES:

The Bucket Grill & Pub	\$ 16,486	\$ 41,213	\$ 38,800	\$ 43,804	\$ 5,004
Catering	57,701	96,975	185,104	213,344	28,240
Starbucks	57,701	63,034	101,552	101,096	(456)
Starbucks CP	57,701	63,034	16,559	-	(16,559)
Taco Bell	16,486	55,762	44,520	26,710	(17,810)
University Dining Hall	511,064	514,236	560,646	753,683	193,037
The Habit Burger	0	-	83,553	71,849	(11,704)
Toss-N-Chop	0	-	46,998	26,710	(20,288)
Dunkin'	0	-	-	44,872	44,872
USU Food Court	90,673	24,244	33,332	53,420	20,088

TOTAL \$ 807,812 \$ 858,497 \$ 1,111,064 \$ 1,335,488 \$ 224,424

**DINING SERVICES - THE BUCKET BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
Beverages - Alcoholic	\$ 18,532	\$ 23,627	\$ 20,000	\$ 22,500	\$ 2,500
Food/Beverages	330,495	400,968	400,000	400,000	0
Other Revenue	12	0	0	0	0
FFCRA Tax Credit	671	0	0	0	0
SBAPPP Federal Subsidy	42,975	0	0	0	0
TOTAL SALES	392,685	424,595	420,000	422,500	2,500
Less: Cost of Goods Purchased	129,241	163,049	140,000	138,000	(2,000)
GROSS PROFIT ON SALES	263,444	261,546	280,000	284,500	4,500
Food Cost	33%	38%	33%	33%	-1%
Labor Cost	42%	43%	42%	45%	3%
EXPENSES:					
Payroll:					
Benefitted	40,721	35,916	46,051	56,555	10,504
Non-Benefitted	34,047	61,949	54,105	70,000	15,895
Student	89,487	83,122	77,695	65,000	(12,695)
Payroll Sub-Total	164,255	180,987	177,852	191,555	13,704
Employee Benefits	27,516	22,104	17,888	21,860	3,972
Total Payroll and Benefits	191,771	203,091	195,740	213,415	17,675
Advertising and Printing	457	241	400	400	0
Cable TV Service	2,078	1,172	2,112	292	(1,820)
Credit Card Fees	9,450	11,617	0	0	0
Depreciation (non-cash)	0	0	2,804	4,522	1,718
Food Services Administration	16,486	41,213	38,800	43,804	5,004
Janitorial/Sanitation	7,636	8,269	5,000	4,500	(500)
Laundry	1,837	4,734	2,500	2,500	0
Licenses/Permits/Fees	2,197	2,252	4,899	4,899	0
Miscellaneous	420	1,495	0	0	0
Non-Student Tax	2,425	2,940	2,966	3,000	34
Office Supplies	445	823	400	200	(200)
Over/Short	157	26	0	0	0
Paper Supplies	22,253	26,585	32,225	30,000	(2,225)
Repairs/Maintenance	6,517	4,310	5,000	4,500	(500)
Royalties - Me N Eds	3,527	4,709	5,000	4,800	(200)
Security	121	0	0	0	0
Smallwares	4,251	680	1,000	750	(250)
Telephone/Communications	179	119	200	150	(50)
Travel/Training	0	0	0	0	0
Uniforms	1,331	904	500	500	0
Utilities	6,277	19,241	9,222	15,802	6,580
Total Operating Expenses	279,815	334,421	308,768	334,035	25,267
NET SURPLUS/(DEFICIT)	\$ (16,371)	\$ (72,875)	\$ (28,768)	\$ (49,535)	\$ (20,767)

**DINING SERVICES - CATERING BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
Beverages - Alcoholic	\$ 11,978	\$ 30,506	\$ 20,000	\$ 25,000	\$ 5,000
Equipment Rental	38,316	88,298	75,000	72,000	(3,000)
General Sales	1,154,983	1,986,318	1,900,000	1,950,000	50,000
Miscellaneous	8,450	13,667	10,000	10,000	0
SBA PPP Federal Subsidy	95,851	0	0	0	0
TOTAL SALES	1,309,578	2,118,789	2,005,000	2,057,000	52,000
Less: Cost of Goods Purchased	420,355	705,478	730,000	730,000	0
GROSS PROFIT ON SALES	889,223	1,413,311	1,275,000	1,327,000	52,000
Food Cost			36%	35%	-1%
Labor Cost			23%	28%	5%
EXPENSES:					
Payroll:					
Benefitted	235,519	242,229	259,478	293,076	33,597
Non-Benefitted	48,459	31,895	38,489	67,704	29,216
Student	56,163	199,927	166,721	219,962	53,241
Payroll Sub-Total	340,141	474,051	464,688	580,742	116,054
Employee Benefits	156,115	191,662	157,826	128,337	(29,488)
Total Payroll and Benefits	496,256	665,713	622,513	709,079	86,566
Advertising	0	0	0	0	0
Computer Lease	597	0	1,600	0	(1,600)
Computer Supplies	0	0	0	0	0
Depreciation (non-cash)	4,461	1,611	4,854	86,500	81,646
Dues/Memberships/Subscriptions	0	0	0	0	0
Equipment Rental	18,787	35,492	22,000	35,000	13,000
Food Services Administration	57,701	96,975	185,104	213,344	28,240
Janitorial/Sanitation	15,272	33,442	10,000	10,000	0
Laundry	21,133	32,563	30,000	30,000	0
Licenses/Permits/Fees	3,930	6,917	5,000	5,000	0
Miscellaneous	597	641	500	500	0
Office Supplies	5,518	5,855	4,000	5,000	1,000
Paper Supplies	42,056	53,348	45,000	65,000	20,000
Postage/Freight	16	30	0	0	0
Repairs/Maintenance	8,424	25,061	7,500	7,500	0
Smallwares	2,733	8,376	7,500	2,500	(5,000)
Software	3,150	3,150	3,150	3,150	0
Telephone/Communications	722	300	722	300	(422)
Travel/Training	127	733	500	500	0
Uniforms	2,264	1,641	1,500	1,500	0
Utilities	4,283	11,846	5,682	6,000	318
Vehicle Expense	4,518	7,590	8,000	5,000	(3,000)
TOTAL OPERATING EXPENSES	692,545	991,284	965,125	1,185,873	220,748
NET SURPLUS/(DEFICIT)	\$ 196,678	\$ 422,027	\$ 309,875	\$ 141,127	\$ (168,748)

**DINING SERVICES - COMMISSIONS BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
INCOME:					
Juice It Up-ice	\$ 5,950	\$ 6,798	\$ 6,300	\$ 6,300	\$ -
Vending Machines	5,735	13,986	18,000	\$ 18,000	0
NET SURPLUS	\$ 11,685	\$ 20,784	\$ 24,300	\$ 24,300	\$ -

**DINING SERVICES - STARBUCKS (LIBRARY) BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
General Sales	\$ 749,974	\$ 1,078,412	\$ 1,100,000	\$ 1,207,500	\$ 107,500
SBA PPP Federal Subsidy	57,588	0	0	0	0
Less: Cost of Goods Purchased	299,061	428,410	430,000	453,500	23,500
GROSS PROFIT ON SALES	508,501	650,002	670,000	754,000	84,000
Food Cost	40%	40%	39%	38%	-2%
Labor Cost	37%	31%	32%	35%	3%
EXPENSES:					
Payroll:					
Benefitted	46,477	73,864	86,807	69,430	(17,376)
Non-Benefitted	18,909	16,277	20,910	18,500	(2,410)
Students	212,597	244,945	245,784	335,000	89,216
Payroll Sub-Total	277,983	335,086	353,500	422,930	69,430
Employee Benefits	34,333	28,353	30,687	24,507	(6,180)
Total Payroll and Benefits	312,316	363,439	384,188	447,438	63,250
Advertising and Printing	0	29	0	0	0
Amortization	0	0	3,000	3,000	0
Computer Lease	0	0	1,350	0	(1,350)
Computer Supplies	322	19	0	0	0
Credit Card Fees	18,582	33,544	0	0	0
Depreciation (Non-Cash)	0	0	0	0	0
Employee Recruitment	4,706	803	1,000	1,000	0
Food Services Administration	57,701	63,034	101,552	101,096	(456)
Janitorial/Sanitation	3,034	4,351	4,800	4,500	(300)
Laundry	3,078	4,375	3,400	3,500	100
Licenses/Permits/Fees	445	13,985	400	11,416	11,016
Miscellaneous	9,597	4,744	3,500	3,500	0
Office Supplies	1,067	599	500	500	0
Over/Short	289	1,302	0	0	0
Paper Supplies	18,492	31,586	24,000	40,000	16,000
Postage/Freight	3,198	13,832	0	15,000	15,000
Repairs/Maintenance	10,117	8,117	32,225	13,000	(19,225)
Royalties	64,835	97,216	70,000	99,900	29,900
Security	121	0	0	0	0
Smallwares	4,736	5,019	5,000	5,000	0
Software	0	0	5,000	0	(5,000)
Telephone/Communications	179	60	178	0	(178)
Travel/Training	0	0	0	0	0
Uniforms	315	143	200	200	0
Total Operating Expenses	513,130	646,197	640,293	749,050	108,757
NET SURPLUS/(DEFICIT):	\$ (4,629)	\$ 3,806	\$ 29,707	\$ 4,950	\$ (24,757)

**DINING SERVICES - CONCEPT @ CAMPUS POINTE BUDGET
2024-25**

	2021-22	2022-23	2023-24	2024-25	Budget
	Actual	Actual	Budget	Budget	Variance
SALES:					
General Sales	\$ 214,595	\$ 381,934	\$ 425,000	\$ -	\$ (425,000)
Commissions				35,000	35,000
SBA PPP Federal Subsidy	30,921	0	0	0	0
Less: Cost of Goods Purchased	118,846	210,359	135,000	0	(135,000)
GROSS PROFIT ON SALES	126,670	171,575	290,000	35,000	(255,000)
Food Cost	55%	55%	32%		-32%
Labor Cost	117%	106%	34%		-34%
EXPENSES:					
Payroll:					
Benefitted	22,592	38,800	38,563	0	(38,563)
Non-Benefitted	13,472	10,089	12,448	0	(12,448)
Students	112,489	132,127	95,000	0	(95,000)
Payroll Sub-Total	148,553	181,016	146,011	0	(146,011)
Employee Benefits	15,921	15,842	13,010	0	(13,010)
Total Payroll and Benefits	164,474	196,858	159,021	0	(159,021)
Advertising and Printing	457	93	0	0	0
Amortization	3,750	6,000	3,000	3,000	0
Computer Lease	0	0	0	0	0
Computer Supplies	278	0	0	0	0
Credit Card Fees	5,739	8,914	0	0	0
Depreciation (Non-Cash)	0	19,259	49,222	46,222	(3,000)
Dues/Memberships/Subscriptions	0	55	0	0	0
Employee Recruitment	992	499	300	0	(300)
Food Services Administration	57,701	63,034	16,559	0	(16,559)
Janitorial/Sanitation	2,313	3,191	2,000	0	(2,000)
Laundry	3,652	4,885	2,000	0	(2,000)
Licenses/Permits/Fees	754	754	500	0	(500)
Miscellaneous	2,539	3,938	250	0	(250)
Office Supplies	980	780	250	0	(250)
Over/Short	0	0	0	0	0
Paper Supplies	8,566	12,569	6,500	0	(6,500)
Postage/Freight	10,072	11,188	0	0	0
Rent	0	0	0	0	0
Repairs/Maintenance	249	2,499	1,000	0	(1,000)
Royalties	18,715	32,474	0	0	0
Smallwares	19,834	1,219	800	0	(800)
Software	0	93	0	0	0
Telephone/Communications	0	0	500	0	(500)
Uniforms	317	860	500	0	(500)
Utilities	17,369	20,185	23,496	0	(23,496)
Total Operating Expenses	318,751	389,347	265,898	49,222	(216,676)
NET SURPLUS/(DEFICIT):	\$ (192,081)	\$ (217,772)	\$ 24,101	\$ (14,222)	\$ (38,324)

**DINING SERVICES - SMART FRIDGE BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
Food				\$ 58,000	58,000
Beverages					0
Other Revenue					0
TOTAL SALES				58,000	58,000
Less: Cost of Goods Purchased				26,000	26,000
GROSS PROFIT ON SALES				32,000	32,000
Food Cost				45%	45%
Labor Cost				10%	10%
EXPENSES:					
Payroll:					
Benefitted				0	0
Non-Benefitted				0	0
Student				6,000	6,000
Payroll Sub-Total				6,000	6,000
Employee Benefits				0	0
Total Payroll and Benefits				6,000	6,000
Advertising and Printing				0	0
Depreciation (non-cash)				2,875	2,875
Food Services Administration				0	0
Janitorial/Sanitation				0	0
Laundry				0	0
Licenses/Permits/Fees				3,000	3,000
Miscellaneous				0	0
Non-Student Tax				0	0
Office Supplies				0	0
Over/Short				0	0
Paper Supplies				1,000	1,000
Repairs/Maintenance				500	500
Royalties				0	0
Smallwares				0	0
Software				0	0
Telephone/Communications				0	0
Travel/Training				0	0
Uniforms				0	0
Utilities				0	0
Total Operating Expenses	0	0	0	13,375	13,375
NET SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ 18,625	\$ 18,625

DINING SERVICES - DUNKIN' BUDGET
2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
Food				\$ 525,000	525,000
Beverages				30,000	30,000
Other Revenue				0	0
TOTAL SALES				555,000	555,000
Less: Cost of Goods Purchased				164,000	164,000
GROSS PROFIT ON SALES				391,000	391,000
Food Cost				30%	30%
Labor Cost				33%	33%
EXPENSES:					
Payroll:					
Benefitted				25,750	25,750
Non-Benefitted				6,400	6,400
Student				153,600	153,600
Payroll Sub-Total				185,750	185,750
Employee Benefits				9,485	9,485
Total Payroll and Benefits				195,236	195,236
Advertising and Printing				0	0
Amortization				1,500	1,500
Depreciation (non-cash)				26,829	26,829
Food Services Administration				44,872	44,872
Janitorial/Sanitation				3,500	3,500
Laundry				2,000	2,000
Licenses/Permits/Fees				4,899	4,899
Miscellaneous				0	0
Non-Student Tax				0	0
Office Supplies				500	500
Over/Short				0	0
Paper Supplies				16,000	16,000
Repairs/Maintenance				2,500	2,500
Royalties				44,100	44,100
Smallwares				500	500
Software				2,650	2,650
Telephone/Communications				0	0
Travel/Training				0	0
Uniforms				500	500
Utilities				15,802	15,802
Total Operating Expenses	0	0	0	361,388	361,388
NET SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ 29,612	\$ 29,612

DINING SERVICES - THE HABIT BURGER BUDGET
2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
Food	\$ -	\$ -	\$ 860,225	\$ 650,000	(210,225)
Beverages	-	-	45,275	95,099	49,824
Other Revenue	-	-		0	0
TOTAL SALES	0	0	905,500	745,099	(160,402)
Less: Cost of Goods Purchased	-	-	325,000	243,000	(82,000)
GROSS PROFIT ON SALES	0	0	580,500	502,099	(78,402)
			Food Cost	36%	33%
			Labor Cost	29%	36%
					-3%
					6%
EXPENSES:					
Payroll:					
Benefitted	0	700	54,621	102,315	47,694
Non-Benefitted	0	0	50,000	40,000	(10,000)
Student	0	32	160,000	123,000	(37,000)
Payroll Sub-Total	0	732	264,621	265,315	694
Employee Benefits	0	157	21,521	31,297	9,776
Total Payroll and Benefits	0	889	286,142	296,612	10,471
Amortization	583	3,500	3,500	3,500	(0)
Depreciation (non-cash)	0	0	46,472	48,696	2,224
Food Services Administration	0	0	83,553	71,849	(11,704)
Janitorial/Sanitation	0	0	3,500	2,000	(1,500)
Laundry	0	0	2,500	2,500	0
Licenses/Permits/Fees	0	0	4,899	4,899	0
Miscellaneous	0	0	250	250	0
Non-Student Tax	0	0	2,000	1,000	(1,000)
Office Supplies	0	0	500	500	0
Over/Short	0	0	0	0	0
Paper Supplies	0	0	20,000	20,000	0
Repairs/Maintenance	0	0	1,000	1,000	0
Royalties	0	0	47,313	29,585	(17,728)
Smallwares	0	0	0	1,000	1,000
Telephone/Communications	0	0	500	0	(500)
Travel/Training	0	0	0	0	0
Uniforms	0	1,094	500	500	0
Utilities	0	0	1,398	0	(1,398)
Total Operating Expenses	583	5,483	504,027	483,892	(20,134)
NET SURPLUS/(DEFICIT)	\$ (583)	\$ (5,483)	\$ 76,474	\$ 18,206	\$ (58,267)

**DINING SERVICES - TOSS-N-CHOP BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
Food/Beverages			\$ 509,000	\$ 325,000	(184,000)
Other Revenue			-	0	0
TOTAL SALES			509,000	325,000	(184,000)
Less: Cost of Goods Purchased			210,000	120,000	(90,000)
GROSS PROFIT ON SALES			299,000	205,000	(94,000)
Food Cost			41%	37%	-4%
Labor Cost			28%	32%	4%
EXPENSES:					
Payroll:					
Benefitted			18,210	56,555	38,345
Non-Benefitted			25,000	9,660	(15,340)
Student			100,000	38,693	(61,307)
Payroll Sub-Total			143,210	104,909	(38,302)
Employee Benefits			7,187	25,721	18,535
Total Payroll and Benefits			150,397	130,630	(19,767)
Computer Expense			2,650	0	(2,650)
Depreciation (non-cash)			25,374	37,104	11,730
Food Services Administration			46,998	26,710	(20,288)
Janitorial/Sanitation			3,500	1,000	(2,500)
Laundry			2,500	1,000	(1,500)
Licenses/Permits/Fees			4,899	7,549	2,651
Miscellaneous			1,000	500	(500)
Non-Student Tax			2,000	0	(2,000)
Office Supplies			500	250	(250)
Over/Short			0	0	0
Paper Supplies			15,000	9,000	(6,000)
Repairs/Maintenance			500	500	0
Smallwares			500	500	0
Telephone/Communications			500	0	(500)
Travel/Training			0	0	0
Uniforms			500	500	0
Utilities			987	1,500	513
Total Operating Expenses			257,804	216,742	(38,412)
NET SURPLUS/(DEFICIT)	\$ -	\$ -	\$ 41,196	\$ (11,742)	\$ (55,588)

**DINING SERVICES - RSU CAFÉ BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
General		\$ 60,752	\$ 81,835	\$ 85,000	\$ 3,165
Less: Cost of Goods Purchased		40,678	39,000	40,500	1,500
GROSS PROFIT ON SALES		20,074	42,835	44,500	1,665
Food Cost		48%	48%	48%	0%
Labor Cost		31%	31%	28%	-3%
EXPENSES:					
Payroll:					
Benefited		0	0	0	0
Non-Benefitted		0	0	0	0
Student		23,958	25,486	23,743	(1,744)
Payroll Sub-Total		23,958	25,486	23,743	(1,744)
Employee Benefits		1,038	0	0	0
Total Payroll and Benefits		24,996	25,486	23,743	(1,744)
Advertising/Printing		626	0	0	0
Credit Card Fees		3,917	0	0	0
Contract Services		0	0	0	0
Depreciation		1,998	3,369	3,369	0
Equipment Rental		469	0	0	0
Janitorial/Sanitation		314	250	250	0
Laundry		0	0	0	0
Licenses/Permits/Fees		0	0	400	400
Miscellaneous		79	0	0	0
Office Supplies		0	100	100	0
Over/Short		0	0	0	0
Paper Supplies		349	500	500	0
Repairs/Maintenance		366	500	1,000	500
Security Services		0	0	0	0
Smallwares		627	0	0	0
Telephone/Communications		0	0	0	0
Uniforms		395	150	150	0
TOTAL OPERATING EXPENSES	0	34,136	30,355	29,511	(844)
NET SURPLUS/(DEFICIT)	\$ -	\$ (14,062)	\$ 12,480	\$ 14,989	\$ 2,509

**DINING SERVICES - C-STORES BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
General	\$ 127,467	\$ 195,737	\$ 215,000	\$ 220,000	\$ 5,000
SBA PPP Federal Subsidy	11,705	0	0	0	0
Less: Cost of Goods Purchased	88,303	132,736	100,000	104,500	4,500
GROSS PROFIT ON SALES	50,869	63,001	115,000	115,500	500
Food Cost	0%	0%	47%	48%	1%
Labor Cost	31%	14%	33%	27%	-5%
EXPENSES:					
Payroll:					
Benefited	8,750	611	0	0	0
Non-Benefitted	0	0	20,000	10,000	(10,000)
Student	31,275	26,302	50,000	50,000	0
Payroll Sub-Total	40,025	26,913	70,000	60,000	(10,000)
Employee Benefits	3,283	1,013	0	0	0
Total Payroll and Benefits	43,308	27,926	70,000	60,000	(10,000)
Advertising/Printing	257	0	0	0	0
Bank Charges	5,494	9,030	0	0	0
Depreciation	8,426	8,426	8,426	7,727	(699)
Janitorial/Sanitation	2,788	521	1,000	500	(500)
Laundry	1,143	2,181	2,000	2,000	0
Licenses/Permits/Fees	1,769	1,769	1,500	2,000	500
Miscellaneous	22	0	0	0	0
Office Supplies	0	0	150	0	(150)
Over/Short	100	58	0	0	0
Paper Supplies	3,182	985	1,000	2,000	1,000
Repairs/Maintenance	1,222	2,422	1,600	1,000	(600)
Security Services	121	0	0	0	0
Smallwares	303	887	0	0	0
Telephone/Communications	536	179	536	200	(336)
Uniforms	1,330	0	0	200	200
TOTAL OPERATING EXPENSES	70,001	54,384	86,212	75,627	(10,585)
NET SURPLUS/(DEFICIT)	\$ (19,132)	\$ 8,618	\$ 28,788	\$ 39,873	\$ 11,085

**DINING SERVICES - TACO BELL BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
Beverages	\$ 6,609	\$ 11,913	\$ 29,195	\$ 32,000	\$ 2,805
Food - Taco Bell	111,723	204,962	554,705	400,000	(154,705)
SBA PPP Federal Subsidy	6,181	0	0	0	0
TOTAL SALES	124,513	216,875	583,900	432,000	(151,900)
Less: Cost of Goods Purchased	36,195	67,334	195,000	135,000	(60,000)
GROSS PROFIT ON SALES	88,318	149,541	388,900	297,000	(91,900)
Food Cost	29%	31%	33%	31%	-2%
Labor Cost	47%	43%	36%	44%	9%
EXPENSES:					
Payroll:					
Benefitted	0	700	47,750	56,555	8,805
Non-Benefitted	5,156	22,448	35,000	35,000	0
Student	53,225	69,327	125,000	100,000	(25,000)
Payroll Sub-Total	58,381	92,475	207,750	191,555	(16,195)
Employee Benefits	4,452	4,693	17,754	22,800	5,046
Total Payroll and Benefits	62,833	97,168	225,504	214,356	(11,148)
Advertising	0	0	0	0	0
Credit Card Fees	4,325	9,390	0	0	0
Depreciation (non-cash)	0	0	38,048	43,037	4,989
Food Services Administration	16,486	55,762	44,520	26,710	(17,810)
Janitorial/Sanitation	7,240	8,040	5,000	1,500	(3,500)
Licenses/Permits/Fees	1,507	962	1,750	4,899	3,149
Miscellaneous	2,652	1,989	500	500	0
Non-Student Tax	869	1,592	1,500	1,500	0
Office Supplies	341	939	500	500	0
Over/Short	43	94	0	0	0
Paper Supplies	3,342	5,145	12,000	8,000	(4,000)
Postage	0	12	0	0	0
Repairs/Maintenance	12,206	11,898	5,000	5,000	0
Royalties:					0
Taco Bell	7,825	14,840	38,829	28,000	(10,829)
Smallwares	311	180	1,000	500	(500)
Telephone/Communications	179	119	500	0	(500)
Uniforms	1,000	0	500	500	0
Utilities	6,462	10,432	1,292	1,500	208
TOTAL OPERATING EXPENSES	127,621	218,562	376,443	336,501	(77,989)
NET SURPLUS/(DEFICIT):	\$ (39,303)	\$ (69,021)	\$ 12,457	\$ (39,501)	\$ (13,911)

**DINING SERVICES - UNIVERSITY DINING HALL BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
Contract Sales:					
Commuter Contracts	\$ 19,409	\$ 35,867	\$ 20,000	\$ 30,000	\$ 10,000
Guests	34,101	168,236	100,000	175,000	75,000
Resident Meal Plan	4,496,807	4,419,585	4,700,472	5,735,088	1,034,616
Summer Conferences - Non-Taxable	185,736	209,451	375,000	380,000	5,000
Summer Conferences - Taxable	13,321	13,787	26,000	28,000	2,000
University Contributions	0	0	0	0	-
Miscellaneous	827	0	0	0	-
SBA PPP Federal Subsidy	187,264	0	0	0	-
Total Sales	4,937,465	4,846,926	5,221,472	6,348,088	1,126,616
Less: Cost of Goods Purchased	1,152,859	1,567,609	1,228,000	1,940,000	712,000
GROSS PROFIT ON SALES	3,784,606	3,279,317	3,993,472	4,408,088	414,616
Food Cost	23%	32%	24%	31%	7%
Labor Cost	17%	23%	24%	22%	-2%
EXPENSES:					
Payroll:					
Benefitted	250,277	252,540	356,047	370,240	14,193
Non-Benefitted	249,192	264,827	324,096	428,804	104,707
Student	315,225	610,773	592,113	625,000	32,887
Payroll Sub-Total	814,694	1,128,140	1,272,256	1,424,044	151,788
Employee Benefits	186,834	172,741	190,728	144,032	(46,696)
Total Payroll and Benefits	1,001,528	1,300,881	1,462,984	1,568,076	105,092
Advertising	201	223	200	200	0
Allowance for Uncollectible Debt	38,565	26,247	20,000	20,000	0
Computer Lease	-	-	1,600	-	(1,600)
Credit Card Fees	3,529	7,123	-	-	0
Depreciation (non-cash)	172,459	163,274	150,760	142,669	(8,091)
Equipment Rental	-	2,303	2,600	1,500	(1,100)
Food Services Administration	511,064	514,236	560,646	753,683	193,037
Gain/Loss on Sale of Equipment	-	3,454	-	-	0
Janitorial/Sanitation	48,342	69,383	64,000	50,000	(14,000)
Laundry	13,136	17,291	17,000	15,000	(2,000)
Licenses/Permits/Fees	1,862	1,412	500	500	0
Maintenance Fees-CBORD OPCS	6,778	7,118	5,000	5,000	0
Meal Cards	(460)	(360)	-	-	0
Miscellaneous	1,133	3,364	2,000	2,000	0
Office Supplies/Décor	2,888	1,652	1,000	1,000	0
Over/Short	124	(76)	-	-	0
Paper Supplies	10,416	13,964	11,000	33,000	22,000
Postage/Freight	61	-	-	-	0
Repairs/Maintenance	107,920	152,061	110,000	130,000	20,000
Resident Advisor Meals	115,246	156,043	107,798	98,680	(9,118)
Security Services	242	-	-	-	0
Smallwares	11,881	25,117	10,000	15,000	5,000

**DINING SERVICES - UNIVERSITY DINING HALL BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
Telephone/Communications	536	603	536	1,500	964
Travel/Training	-	-	-	-	0
Uniforms	4,727	3,832	2,500	3,500	1,000
Utilities	110,771	406,860	195,000	287,954	92,954
Warehouse Expense	8,849	(1,281)	5,000	\$7,061	2,061
TOTAL OPERATING EXPENSES	2,171,798	2,874,724	2,730,124	3,136,323	406,199
NET SURPLUS	\$ 1,612,808	\$ 404,592	\$ 1,263,348	\$ 1,271,765	\$ 8,417

**DINING SERVICES - RSU BEVERAGES BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
Beverages				\$ 88,000	\$ 88,000
Miscellaneous					
TOTAL SALES				88,000	88,000
Less: Cost of Goods Purchased				29,000	29,000
GROSS PROFIT ON SALES				59,000	59,000
Food Cost				33%	33%
Labor Cost				19%	19%
EXPENSES:					
Payroll:					
Benefitted				16,640	16,640
Non-Benefitted				0	0
Student				0	0
Payroll Sub-Total				16,640	16,640
Employee Benefits				7,596	7,596
Total Payroll and Benefits				24,236	24,236
Computer Lease				0	0
Computer Software				0	0
Credit Card Fees				0	0
Food Services Administration				0	0
Janitorial/Sanitation				7,500	7,500
Laundry				0	0
Licenses/Permits/Fees				0	0
Miscellaneous				0	0
Non-Student Tax				0	0
Office Supplies				0	0
Over/Short				0	0
Paper Supplies				7,500	7,500
Repairs/Maintenance				500	500
Security Services				0	0
Smallwares				0	0
Telephone/Communications				0	0
Travel/Training				0	0
Uniforms				0	0
TOTAL OPERATING EXPENSES				39,736	39,736
NET SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ 19,264	\$ 19,264

**DINING SERVICES - USU FOOD COURT BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
Beverages	\$ 141,411	\$ 210,508	\$ 151,000	\$ 200,000	\$ 49,000
Panda Express Commission	104,396	169,457	160,000	170,000	10,000
Subway	276,613	476,627	450,000	508,250	58,250
USU Snack Bar	0	62,853	128,700	145,000	16,300
SBA PPP Federal Subsidy	34,160	0	0	0	0
TOTAL SALES	522,420	919,445	889,700	1,023,250	133,550
Less: Cost of Goods Purchased	173,896	309,129	325,000	334,500	9,500
GROSS PROFIT ON SALES	348,524	610,316	564,700	688,750	124,050
Food Cost	33%	34%	37%	33%	-4%
Labor Cost	42%	39%	39%	44%	5%
EXPENSES:					
Payroll:					
Benefitted	42,334	58,786	122,052	124,800	2,748
Non-Benefitted	21,096	14,873	16,000	40,000	24,000
Student	157,702	288,768	210,000	285,000	75,000
Payroll Sub-Total	221,132	362,427	348,052	449,800	101,748
Employee Benefits	29,299	28,950	45,989	43,074	(2,915)
Total Payroll and Benefits	250,431	391,377	394,041	492,874	98,833
Advertising:					
Other	0	615	0	0	0
Subway	8,940	16,998	10,000	20,000	10,000
Amortization	500	500	500	500	0
Computer Lease	0	0	1,600	0	(1,600)
Computer Software	0	0	0	0	0
Contract Services-USU Building Operations	15,225	20,300	20,300	20,300	0
Credit Card Fees	21,646	38,483	0	0	0
Depreciation (non-cash)	5,723	4,779	9,328	10,339	1,011
Food Services Administration	90,673	24,244	33,332	53,420	20,088
Janitorial/Sanitation	5,338	8,892	5,000	5,000	0
Laundry	4,348	6,470	5,000	5,000	0
Licenses/Permits/Fees	532	1,200	9,797	6,780	(3,017)
Miscellaneous	304	1,176	250	500	250
Non-Student Tax	3,073	5,501	5,000	5,000	0
Office Supplies	637	957	500	500	0
Over/Short	(362)	(518)	0	0	0
Paper Supplies	10,546	12,063	10,000	18,000	8,000
Repairs/Maintenance	4,023	10,234	5,000	5,000	0
Royalties:					
Subway	16,434	36,836	35,200	38,000	2,800
Security Services	121	0	0	0	0
Smallwares	6,582	1,806	2,000	2,000	0
Telephone/Communications	1,087	(55)	1,000	400	(600)
Travel/Training	0	0	0	0	0
Uniforms	865	3,191	1,000	1,000	0
University Student Union Rent	38,250	51,000	61,900	61,900	0
TOTAL OPERATING EXPENSES	484,916	636,049	610,748	746,513	135,765
NET SURPLUS/(DEFICIT)	\$ (136,392)	\$ (25,735)	\$ (46,048)	\$ (57,763)	\$ (11,715)

**DINING SERVICES - THE UNION SNACK BAR BUDGET
2024-25 (Consolidated with Food Court)**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
SALES:					
General	\$ -	\$ 8,052			\$ -
SBA PPP Federal Subsidy	0	0			
TOTAL SALES	0	8,052			0
Less: Cost of Goods Purchased	1,015	1,856			0
GROSS PROFIT ON SALES	(1,015)	6,196			0
Food Cost	0%	0%			0%
Labor Cost	0%	0%			0%
EXPENSES:					
Payroll:					
Benefitted	0	0			0
Non-Benefitted	0	5,621			0
Student	0	0			0
Payroll Sub-Total	0	5,621			0
Employee Benefits	0	91			0
Total Payroll and Benefits	0	5,712			0
Advertising	0	0			0
Bank Chargers	108	108			0
Contract Services - USU Building Operations	0	8,800			0
Food Services Administration	16,486	23,953			0
Janitorial/Sanitation	1,688	1,508			0
Laundry	0	0			0
Licenses/Permits/Fees	754	3,459			0
Non-Student Tax	0	59			0
Office Supplies	0	0			0
Over/Short	0	0			0
Paper Supplies	886	15			0
Repairs/Maintenance	6	557			0
Smallwares	0	462			0
Telephone/Communications	179	60			0
Uniforms	0	0			0
University Student Union Rent	0	638			0
TOTAL OPERATING EXPENSES	20,107	67,131			0
NET SURPLUS/(DEFICIT)	\$ (21,122)	\$ (60,939)			\$ -

**DINING SERVICES- WAREHOUSE BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
DISBURSEMENTS:					
Payroll:					
Monthly	\$0	\$0	\$0	\$0	\$0
Part-Time	0	0	0	0	0
Payroll Sub-Total	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Total Payroll and Benefits	0	0	0	0	0
Gain/(Loss) on Sale of Assets	0	0	0	0	0
Inventory Variance	6,691	(8,314)	0	0	0
Janitorial/Sanitation	1,028	907	1,044	1,050	6
Depreciation	0	0	0	3,511	3,511
Miscellaneous	615	377	0	0	0
Office Supplies	48	0	0	0	0
Repairs/Maintenance	467	5,749	2,500	2,500	0
Telephone/Communications	0	0	0	0	0
Vehicle Expense	0	0	0	0	0
Total Expenses	8,849	(1,281)	3,544	7,061	3,517
AMOUNT TO BE ALLOCATED	8,849	(1,281)	3,544	7,061	3,517
*ALLOCATED AS FOLLOWS:					
Residence Dining Facility	8,849	(1,281)	3,544	7,061	3,517
TOTAL ALLOCATION	\$8,849	(\$1,281)	\$3,544	\$7,061	\$3,517

STUDENT UNIONS BUDGET SUMMARY
2024-25

	2021-22	2022-23	2023-24	2024-25	Budget
	Actual	Actual	Budget	Budget	Variance
INCOME:					
Building Operations	\$ 31,582	\$ 92,044	\$ 20,300	\$ 20,300	\$ -
General	2,638,497	3,350,790	5,076,797	5,143,642	66,845
Resnick Student Union	0	2,316,107	0	0	0
Information Center/Reservations	1,798	386	300	1,500	1,200
Student Programs (formerly USU Productions)	30,000	31,703	0	0	0
Bulldog Bowl	67,332	292,924	297,900	305,600	7,700
Satellite Student Union	35,013	88,915	44,000	55,000	11,000
TOTAL INCOME:	2,804,222	6,172,869	5,439,297	5,526,042	86,745
EXPENSES:					
Building Operations	436,701	605,515	1,175,734	1,123,804	(51,930)
General	3,639,818	1,543,008	2,074,480	2,657,511	583,031
Resnick Student Union	0	355,463	0	0	0
Information Center/Reservations	120,538	173,396	272,481	267,376	(5,105)
Student Programs (formerly USU Productions)	208,007	300,473	483,071	508,800	25,728
Bulldog Bowl	116,208	258,986	289,570	272,217	(17,353)
Satellite Student Union	69,811	138,159	130,293	136,702	6,409
TOTAL EXPENSES:	4,591,083	3,375,000	4,425,630	4,966,411	540,781
NET SURPLUS:	\$ (1,786,861)	\$ 2,797,873	\$ 1,013,667	\$ 559,632	\$ (454,035)

**STUDENT UNIONS - GENERAL BUDGET
2024-25 (Consolidated)**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
INCOME:					
ASI Leadership Development	0	(495)	0	0	0
Commercial Leased Space - Dining Services	38,250	72,800	61,900	61,900	0
Commercial Leased Space - Pavilion	28,206	0	0	0	0
Equipment Donation	0	715,622	0	0	0
RSU Conference Space Revenue	0	0	60,000	125,000	65,000
Interest	0	0	0	0	0
Miscellaneous	0	250	0	0	0
Lease Space	11,612	1,999	42,000	43,554	1,554
ATM	9,229	9,414	9,697	9,988	291
Student Union Fees Returned to Operations	2,551,200	2,551,200	4,903,200	4,903,200	0
TOTAL INCOME:	2,638,497	3,350,790	5,076,797	5,143,642	66,845
EXPENSES:					
Payroll:					
Benefitted	377,796	276,296	377,344	397,643	20,300
Non-Benefitted	7,069	39,371	58,225	30,000	(28,225)
Student	50,083	77,576	125,000	140,210	15,210
Student - Marketing Assistants	0	0	85,000	85,000	0
Payroll Sub-Total	434,948	393,243	645,569	652,853	7,285
Employee Benefits	181,739	171,057	204,099	276,866	72,767
Actual Retired Employee Benefits	37,461	34,572	39,474	35,612	(3,863)
Accrued Retired Employee Benefits	(22,727)	(7,081)	0	0	0
Total Payroll and Benefits	631,421	591,791	889,142	965,331	76,189
Advertising/Printing	152	730	2,000	2,000	0
Minor Equipment (under \$5,000)	5,519	10,741	15,000	20,000	5,000
Computer Lease	1,657	7,150	4,900	0	(4,900)
Co-Sponsorships	50,000	0	0	0	0
Depreciation (non-cash)	106,135	62,173	133,784	218,176	84,392
Dues/Memberships/Subscriptions	6,944	3,078	10,000	10,000	0
Employee Recruitment	963	820	3,000	3,000	0
Graphics	598	2,495	15,000	15,000	0
Insurance	17,342	19,426	22,712	31,297	8,585
Licenses, Permits, Fees	1,308	0	7,500	7,500	0
Management Services Agreement Fee	300,000	300,000	300,000	325,000	25,000
Miscellaneous	183	97	1,000	1,000	0
Office Supplies	3,819	723	3,500	3,500	0
Postage	346	141	800	800	0
Professional Development	20	0	7,500	7,500	0
Repairs/Maintenance	209	1,556	40,000	40,000	0
Save Mart Center Student Seat Licenses	300,000	300,000	300,000	300,000	0
Security Services	121	0	2,000	2,000	0
Service Contracts	0	0	1,000	1,000	0
Telephone/Communications	5,408	4,518	10,000	5,000	(5,000)
Travel/Training	0	13	5,000	7,500	2,500
Uniforms	1,427	1,152	8,000	8,000	0
University Donations	2,000,000	0	0	0	0
Utilities	206,246	236,404	292,643	683,907	391,265
TOTAL EXPENSES:	3,639,818	1,543,008	2,074,480	2,657,511	583,031
NET SURPLUS:	\$ (1,001,321)	\$ 1,807,782	\$ 3,002,317	\$ 2,486,131	\$ (516,186)

RESNICK STUDENT UNION BUDGET
2024-25 (Consolidated with Student Union General)

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
INCOME:					
ASI - Office Rent	\$ -	\$ -			\$ -
Commercial Leased Space - Other	0	18,002			0
Conference Space Revenue	0	104,105			0
Lease Space	0	42,000			0
RSU Student Fees	0	2,152,000			0
TOTAL INCOME:	0	2,316,107			0
EXPENSES:					
Payroll:					
Benefitted	0	52,756			0
Non-Benefitted	0	3,714			0
Student	0	70,168			0
Payroll Sub-Total	0	126,638			0
Employee Benefits	0	31,452			0
Actual Retired Employee Benefits	0	0			0
Accrued Retired Employee Benefits	0	0			0
Total Payroll and Benefits	0	158,090			0
Advertising/Printing	0	0			0
Allowance for Uncollectable Debt	0	0			0
Minor Equipment (under \$5,000)	0	0			0
Capital Equipment	0	1,733			0
Computer Lease	0	1,560			0
Consultant	0	0			0
Copy Paper/Supplies	0	0			0
Co-Sponsorships	0	0			0
Depreciation (non-cash)	0	0			0
Dues/Memberships/Subscriptions	0	0			0
Custodial Supplies	0	29,040			0
Employee Recruitment	0	731			0
Graphics	0	0			0
Grand Opening	0	1,317			0
Insurance	0	0			0
Licenses, Permits, Fees	0	0			0
Miscellaneous	0	4,084			0
RSU- One time operating budget expenditures	0	0			0
Office Supplies	0	7,926			0
Postage	0	0			0
Professional Development	0	0			0
Repairs/Maintenance	0	12,348			0
Service Contracts	0	6,959			0
Telephone/Communications	0	0			0
Travel/Training	0	0			0
Uniforms	0	0			0
Utilities	0	131,675			0
TOTAL EXPENSES:	0	355,463			0
NET SURPLUS:	\$ -	\$ 1,960,644			\$ -

**STUDENT UNIONS - BUILDING OPERATIONS BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
INCOME:					
USU Custodial Services	\$ 30,161	\$ 92,044	\$ 20,300	\$ 20,300	\$ -
FFCRA Tax Credit	1,421	0	0	0	0
TOTAL GROSS INCOME	31,582	92,044	20,300	20,300	0
EXPENSES:					
Payroll:					
Benefitted	113,460	111,736	377,062	200,000	(177,062)
Non-Benefitted	29,713	52,605	50,000	100,000	50,000
Student - Custodial	89,032	208,399	125,000	300,000	175,000
Student - Maintenance	4,143	22,354	35,000	20,000	(15,000)
Payroll Sub-Total	236,348	395,094	587,062	620,000	32,938
Employee Benefits	91,178	65,174	209,472	82,004	(127,467)
Total Payroll and Benefits	327,526	460,268	796,534	702,004	(94,530)
Capital Equipment	0	0	125,000	75,000	(50,000)
Computer Lease	633	0	2,400	0	(2,400)
Custodial Supplies	18,972	11,374	65,000	65,000	0
Employee Recruitment	646	898	1,500	1,500	0
Miscellaneous	80	360	300	300	0
Repairs/Maintenance	45,592	53,417	45,000	100,000	55,000
Service Contracts	43,252	79,198	140,000	180,000	40,000
TOTAL EXPENSES	436,701	605,515	1,175,734	1,123,804	(51,930)
NET DEFICIT:	\$ (406,540)	\$ (513,471)	\$ (1,155,434)	\$ (1,103,504)	\$ 51,930

**STUDENT UNIONS - WELCOME CENTER/RESERVATIONS BUDGET
2024-25**

	2021-22		2022-23		2023-24		2024-25		Budget
	Actual		Actual		Budget		Budget		Variance
INCOME:									
Support Services:									
Information Center Commissions	\$ 1,780	\$	185	\$	-	\$	1,500	\$	1,500
Packaging Supplies	18		1		0		0		0
Satellite Box Office	0		200		300		0		(300)
TOTAL INCOME:	1,798		386		300		1,500		1,200
EXPENSES:									
Payroll:									
Benefitted	14,549		22,819		87,881		112,840		24,959
Non-Benefitted	949		0		0		0		0
Temporary	17,920		0		0		0		0
Student - Info Center	30,779		54,104		65,000		41,981		(23,019)
Student - Reservations	42,602		72,962		75,000		64,784		(10,216)
Payroll Sub-Total	106,799		149,885		227,881		219,605		(8,276)
Employee Benefits	8,666		8,983		30,100		35,971		5,871
Total Payroll and Benefits	115,465		158,868		257,981		255,576		(2,405)
Advertising/Printing	0		0		3,000		3,000		0
Computer Lease	0		0		2,800		0		(2,800)
Credit Card Fees	472		523		3,000		3,000		0
Miscellaneous	20		140		100		200		100
Office Supplies	1,907		717		2,500		2,500		0
Over/Short	748		(61)		100		100		0
Packing Supplies	0		0		0		0		0
Service Contracts	1,926		13,209		3,000		3,000		0
TOTAL EXPENSES:	120,538		173,396		272,481		267,376		(5,105)
NET DEFICIT:	\$ (118,740)	\$	(173,010)	\$	(272,181)	\$	(265,876)	\$	6,305

**STUDENT UNIONS - STUDENT PROGRAMS BUDGET
2024-25**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
INCOME:					
Program Activities:					
B.A.G. of Laughs	\$ -	\$ 121	\$ -	\$ -	\$ -
Homecoming	30,000	30,000	0	0	0
Leadership	0	1,582	0	0	0
TOTAL INCOME:	30,000	31,703	0	0	0
EXPENSES:					
Payroll:					
Benefitted	2,581	0	46,683	49,941	3,258
Non-Benefitted	0	4,192	0	0	0
Student	70,437	111,234	110,000	120,000	10,000
Payroll Sub-Total	73,018	115,426	156,683	169,941	13,258
Employee Benefits	4,033	277	15,389	17,859	2,470
Total Payroll and Benefits	77,051	115,703	172,071	187,800	15,728
Programs:					
Club Sports	10,130	12,176	20,000	20,000	0
esports	0	392	15,000	15,000	0
Signature Programs	54,964	70,512	90,000	100,000	10,000
General Programming, Supplies, Equipment	9,379	6,485	20,000	20,000	0
Convocation/Welcome Week	5,679	16,205	20,000	20,000	0
Homecoming	38,016	58,477	30,000	30,000	0
USU Board	0	507	15,000	15,000	0
Leadership	1,854	3,162	40,000	40,000	0
Performing Arts/Center Stage	12	0	0	0	0
Student Board/Leadership Training	0	0	15,000	15,000	0
Recreation/Leisure	0	0	0	0	0
Computer Lease	253	0	0	0	0
Co-Sponsorships	439	0	15,000	15,000	0
Dues/Memberships/Subscriptions	1,240	1,365	5,000	5,000	0
Marketing/Promotions	0	0	15,000	15,000	0
Office Supplies	418	0	3,000	3,000	0
Travel	8,572	15,489	8,000	8,000	0
TOTAL EXPENSES:	208,007	300,473	483,071	508,800	25,728
NET DEFICIT:	\$ (178,007)	\$ (268,770)	\$ (483,071)	\$ (508,800)	\$ (25,728)

BULLDOG BOWL BUDGET
2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
INCOME:					
Billiards	\$ 8,720	\$ 37,839	\$ 30,000	\$ 35,000	\$ 5,000
Bowling	49,021	213,569	225,000	200,000	(25,000)
Coin-Op Games	707	2,827	2,000	30,000	28,000
Locker Rentals	15	260	400	300	(100)
Promotional Events	0	472	500	300	(200)
Shoe Rentals	8,869	37,957	40,000	40,000	0
TOTAL INCOME:	67,332	292,924	297,900	305,600	7,700
EXPENSES:					
Payroll:					
Benefitted	16,021	45,946	44,562	44,554	(8)
Non-Benefitted	3,436	12,593	12,107	19,480	7,374
Student	47,474	118,900	128,000	127,198	(802)
Payroll Sub-Total	66,931	177,439	184,669	191,231	6,563
Employee Benefits	21,466	42,789	43,802	21,886	(21,915)
Total Payroll and Benefits	88,397	220,228	228,470	213,117	(15,353)
Advertising/Printing	0	234	1,000	1,000	0
Billiard Supplies	0	529	2,000	2,000	0
Bowling Supplies	3,788	6,829	3,000	3,000	0
Minor Equipment (under \$5K)	0	0	500	500	0
Computer Lease	0	0	2,000	0	(2,000)
Credit Card Fees	1,254	5,747	6,000	6,000	0
Dues/Memberships/Subscriptions	0	1,693	2,000	2,000	0
Miscellaneous	40	0	500	500	0
Office Supplies	1,673	1,106	1,000	1,000	0
Over/Short	22	336	100	100	0
Repairs & Maintenance	12,433	14,766	28,000	28,000	0
Service Contracts	8,565	7,344	12,000	12,000	0
Special Events-Parties/Groups	36	174	3,000	3,000	0
TOTAL EXPENSES:	116,208	258,986	289,570	272,217	(17,353)
NET SURPLUS/(DEFICIT):	\$ (48,876)	\$ 33,938	\$ 8,330	\$ 33,383	\$ 25,053

**SATELLITE STUDENT UNION BUDGET
2024-25**

	2020-21	2021-22	2022-23	2023-24	Budget
	Actual	Actual	Budget	Budget	Variance
INCOME:					
Equipment Rental	\$ 2,830	\$ 19,360	\$ 12,000	\$ 15,000	\$ 3,000
Space Rental	32,081	49,474	20,000	25,000	5,000
Technicians	102	20,081	12,000	15,000	3,000
TOTAL INCOME:	35,013	88,915	44,000	55,000	11,000
EXPENSES:					
Payroll:					
Benefitted	22,214	60,817	56,649	56,659	10
Student	0	19,799	15,658	19,675	4,018
Payroll Sub-Total	22,214	80,616	72,307	76,335	4,028
Employee Benefits	13,404	17,018	14,486	15,767	1,281
Total Payroll and Benefits	35,618	97,634	86,793	92,102	5,309
Capital Equipment	0	0	15,000	15,000	0
Minor Equipment	0	0	8,000	8,000	0
Computer Lease	767	0	0	0	0
Employee Relations	0	0	0	0	0
Equipment Rental	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Repairs/Maintenance	23,286	30,907	15,000	15,000	0
University Donations	0	0	0	0	0
Utilities	10,140	9,618	5,500	6,600	1,100
TOTAL EXPENSES:	69,811	138,159	130,293	136,702	6,409
NET SURPLUS/(DEFICIT):	\$ (34,798)	\$ (49,244)	\$ (86,293)	\$ (81,702)	\$ 4,591

**CAPITAL BUDGET
2024-25**

Cost Center	Type	Estimated Cost	# of Yrs	2024-25 Budgeted Depreciation
Administration	Depreciation on Existing Assets			\$ 25,101
	Interior Lighting Replacement (FDN)	30,000	5	5,000
				<u>\$ 30,101</u>
Administration - IT	Depreciation on Existing Assets			\$ 6,168
	JDE Migration to E1	361,099	10	21,064
				<u>\$ 27,232</u>
Kennel Bookstore	Depreciation on Existing Assets			\$ -
	Freight Elevator	195,000	10	19,500
	Replacement Roof	200,000	20	10,000
				<u>\$ 29,500</u>
Student Housing	Depreciation on Existing Assets			\$ 1,106,891
	Suites Interior Paint	142,700	7	20,386
	Flooring/Vanities (Sequoia/Cedar)	564,705	10	56,471
	Wi-Fi Upgrade	312,637	10	31,264
	Stairwell Fire Rated Doors (year 1 of 3)	195,775	15	13,052
	Storefront Door Replacement (6 doors, year 1 of 3)	133,942	15	8,929
				<u>\$ 1,236,992</u>
University Dining Services	Depreciation on Existing Assets			\$ 419,738
	UDH Refresh and Flooring (Service Area/West Side)	200,000	15	11,067
	Dunkin'	285,000	10	23,655
	POS Register Replacement	28,836	5	5,767
	New POS for Dunkin' (2)	19,118	5	3,174
				<u>\$ 463,400</u>
Student Union	Depreciation on Existing Assets			\$ 183,350
	Magnetic Door Holders (fire safety)	33,000	10	3,300
	New Exterior Signage (west side)	8,132	5	1,626
	RSU HVAC Temp Control (for tech room)	47,000	10	4,700
	Bulldog Bowl POS and Lane Control Replacement	26,000	5	5,200
	Bulldog Bowl Carpet Replacement	60,000	10	6,000
	SSU Chairs (reupholster)	55,000	10	5,500
	USU Digital Signage	9,000	3	3,000
	USU Lounge Furniture (reupholster)	55,000	10	5,500
				<u>\$ 218,176</u>
Student Recreation Center	Depreciation on Existing Assets			\$ 64,066
	Weight and Fitness Refresh	514,000	10	21,417
	Chiller Upgrade (refurbish)	350,000	10	35,000
				<u>\$ 120,483</u>
Save Mart Center	Depreciation on Existing Assets-Building			\$ 2,425,764
	Depreciation on Existing Assets -Equipment			247,063
	HVAC Upgrades	1,000,000	20	50,000
				<u>\$ 2,722,827</u>