

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

**2026-27
Budget**

Approved by Board of Directors
May 5, 2026

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.

2025-26 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. Provided construction and/or project-related support where needed.
6. Co-lead the implementation of JDE EnterpriseOne (E1), an enterprise resource planning (ERP) system that is used to manage core business operations. The E1 system is utilized across five auxiliary organizations in the areas of accounting/finance, human resources, payroll, and post award administration.

2026-27 GOALS

1. Support the various units as they work to expand current operations.
2. Work to secure both a new event naming rights partner and pouring rights partner.
3. Support the various units as they work through capital improvement projects.

AUXILIARY INFORMATION TECHNOLOGY

Auxiliary Information Technology (Auxiliary IT) supports and advances technology across Auxiliary units, managing enterprise systems, infrastructure, and specialized solutions (both hardware and software) that support business operations and various services.

2025-26 ACCOMPLISHMENTS

1. Lead the project efforts in completion the years long implementation of JDE EnterpriseOne (E1), an enterprise resource planning (ERP) system that is used to manage core business operations. The E1 system is utilized across five auxiliary organizations in the areas of accounting/finance, human resources, payroll, and post award administration.
2. Collaborated with Dining Services in the opening of a new venue, Dunkin', located in the University Center. Auxiliary IT contributed to this project with the configuration and installation of the in-person point-of-sale and Fetch mobile ordering.
3. Updated the door control system used by Student Housing to bring the server to the latest Windows Server version.
4. Worked with Student Housing to streamline the provisioning of resident room keycards.
5. Upgraded the reservation system used by Student Unions to the latest release of Event Management System (EMS), which is the system used for room reservations management.
6. Collaborated with Technology Services Network Engineering to plan and prepare for a comprehensive network hardware refresh across all Auxiliary-managed buildings for the upcoming year.

2026-27 GOALS

1. Support Dining Services with the installation of smart vending machines within the Student Housing.
2. Co-lead the migration of Dining Services point-of-sale systems to a new credit card processing platform, which will result in improved rates and reduction in processing fees/expenditures.
3. Support with all technology needs related to the opening of the new Student Housing building including procurement and installation/set up of staff computers, community televisions, and digital signage.
4. Implement the Employee Self Service features in JDE EnterpriseOne (E1) for Human Resources/Payroll.
5. Support Student Recreation Center with the implementation of a new member management system that implements a single platform for member management, point-of-sale, Intramurals, and Club Sports.
6. Provide support to Athletics for the installation of the Genius IQ camera system used for PAC-12 basketball broadcasts at the Save Mart Center.

7. In partnership with Technology Services, execute comprehensive plan to refresh the network switches, WiFi access points, and UPS devices for Auxiliary managed buildings including Association, Foundation, Bookstore, University Dining Hall, Student Housing, Save Mart Center, USU, and SSU.
8. Co-lead the implementation of Fundriver, an endowment management solution that will create efficiencies related to the various endowment calculations, provide enhanced real time reporting, and implement enhanced access to documents (endowment/gift agreements).

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.

2025-26 ACCOMPLISHMENTS

1. Continued to grow the Immediate Access (IA) E-books Program in the fall 2025 and spring 2026 semesters with positive results. Immediate Access sales increased to \$5.05 million compared to the previous year total of \$4.47 million. Student savings for both the fall 2025 and spring 2026 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. The Kennel Marketplace is a vibrant retail location that strengthens the connection between the community and the campus. The Marketplace supported over 2,000 move in coupons given to students, Victor E Scavenger Hunt, Round Up the Change events for Amendola Family Student Cupboard and Victor E Bulldog live mascot program, Fresno State student and local social media influencer exclusive promotions, homecoming, Hyatt House grand opening, Toys for Tots drop off location, author event featuring the Chicano/Chicana Writers Collective. The Kennel Bookstore participated in Dog Days Orientation featuring what the bookstore can do to support/enhance the student experience, Victor E meet and greets, created welcome baskets for new hires, participated in Parent's Weekend to help promote the bookstore, partnered with KFSR with live remote and held scavenger hunt, provided Cal State Teach deployment of devices, was top selling Follett store for both fall and spring Apple Sales, Grad Fair, ensured affordable Peach Blossom souvenirs, provided orientation materials to admissions and recruitment departments for Preview Day, and pop-up shop at commencement. Both Marketplace and Bookstore provided appreciation events for students, faculty, staff, fans, graduates, and holidays. Out-of-stock items were donated to various departments and organizations on campus. Partnered with Wayfinders to provide employment opportunities.
3. Special collections and Product launches in both locations Pro Standard, Hispanic Heritage, Cameron J, No Rivals headwear, Branded, Operation Hat Trick assortment, Holiday Apparel, VEB collection, Black History (online), Hello Kitty, Pride (online). Bath & Body Elevate

2026-27 GOALS

1. Encourage 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.

UNIVERSITY DINING SERVICES

University Dining Services is committed to meeting the diverse dining needs of the university community by providing high quality, accessible and innovative food service programs. This mission is fulfilled through a broad portfolio of branded dining concepts, retail locations and residential dining operations designed to accommodate a wide range of preferences and schedules.

University Dining Services continually evolves its programs, menus, and service models to align with changing student expectations, industry trends, and campus priorities. The department operates a comprehensive range of services including University Catering, the University Dining Hall, The Bucket, Me-n-Ed's Pizzeria, Subway Express, Starbucks, The Union Snack Bar, three Paws-N-Go convenience store locations, Taco Bell, The Habit Burger Grill, Toss-N-Chop, Dunkin' and a fresh food vending program.

In addition, University Dining Services provides operational oversight and support for contracted vendor partners including Panda Express and Juice It Up!, ensuring consistency in quality, service standards, and overall dining experience across campus.

2025-26 ACCOMPLISHMENTS

1. Successfully completed construction and launched a new retail dining concept, Dunkin', located in the University Center. This addition expanded access to coffee and convenient breakfast options for the campus community.
2. Implemented a boba tea program at Toss-N-Chop in the Resnick Student Union (RSU), introducing a new and highly requested beverage category not previously offered within campus dining operations.
3. Enhanced retail dining variety by evaluating student preferences and introducing new menu items aligned with current food and beverage trends.
4. Expanded inclusive food categories, such as halal chicken that is exclusively served in Toss-N-Chop and the expansion of halal offerings in the Dining Hall that includes deli meat and other proteins.
5. Fulfilled over 22,000 Fetch orders. Fetch is our mobile ordering platform deployed across all retail dining operations, contributing to reduced lines and improved service times.

2026-27 GOALS

1. Continue to assess emerging food and beverage trends to strategically evolve campus dining offerings and ensure alignment with student preferences and industry innovation.

2. Further explore and pursue implementation of CalFresh/EBT as an accepted form of payment at eligible campus retail dining locations to improve accessibility and food security for students.
3. Expand the fresh food vending program through the installation of four additional Smart Fridge units in Student Housing, increasing access to fresh, convenient meal options beyond standard dining hours.
4. Increase focus on health-conscious and dietary-inclusive menu options, including plant-based, allergen-friendly, and culturally diverse offerings.
5. Expand marketing and student engagement efforts to increase awareness of dining programs, promotions, and new offerings across campus.

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.

2025-26 ACCOMPLISHMENTS:

1. Provided human resources expertise in employee relations, effectively resolving workplace issues in alignment with both employee needs and organizational goals.
2. Expanded support for the HR and Payroll teams by integrating both Payroll Manager and Assistant Director of Human Resources roles, strengthening support for a growing workforce while promoting internal talent.
3. Implemented JDE EnterpriseOne (E1), an enterprise resource planning (ERP) system that is used to manage core business operations, including the human resources and payroll functions.
4. Introduced Zoom office hours to better support and expand customer service to Directors and Principal Investigators.

2026-27 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 a Flexible Spending Account (FSA) benefit plan to all benefit eligible employees across six (6) auxiliaries.
3. Implement Employee Self Service, through both JDE E1 and iSolved, across seven (7) entities.
4. Enhance our website and forms to focus on functionality and better support the end user.

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, internet connectivity, Wi-Fi, cable television, utilities, a fitness center, and a swimming pool.

2025-26 ACCOMPLISHMENTS

1. Successfully accommodated a record number of residents while upholding rigorous academic standards. Through targeted incentives and leadership programming, residents achieved an average 3.1 GPA, with 74% of the student population maintaining a 3.0 or higher.
2. Enhanced the residential experience by completing comprehensive restroom and flooring renovations in Cedar and Sequoia Halls, while at the same time completing ongoing aesthetic and functional upgrades across all residential facilities.
3. Continued progress on the new Housing Project which will add an additional 228 beds to the housing portfolio; projected to open in Fall 2026.
4. Optimized departmental workflows and resident data management by streamlining internal processes within the StarRez platform. This included integrating dining services into the summer conference system, creating a seamless, one-stop process that enhanced customer satisfaction for seasonal guests.

2026 -27 GOALS

1. Conduct a comprehensive evaluation of resident participation rates to measure the impact and efficiency of all Student Housing projects, social events, and educational activities.
2. Ensure a successful opening the new Student Housing apartment style building, focusing on establishing a vibrant, inclusive, and supportive community for its first cohort of residents.
3. Strengthen the Bulldog Bound pipeline in collaboration with Enrollment Management to provide seamless housing transitions for both incoming freshmen and transfer students.
4. Formalize the criteria for and distribute 228 Affordable Housing Grants to eligible students to reduce financial barriers to on-campus living.
5. Complete the build-out of the StarRez portal to transition all departmental operations to a fully paperless system, improving sustainability and accessibility.
6. Partner with college-specific academic advising and tutoring centers to raise the average resident GPA to 3.25 and measurably improve year-over-year retention rates.
7. Collaborate with Outreach Services to develop and deploy modern marketing strategies tailored to the needs and preferences of 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.

2025-26 ACCOMPLISHMENTS

1. Attendance (as of April 2025) for the SRC was 149,941 representing a 14.6% increase compared to 122,936 visits the previous year. In addition, the SRC served 9,774 unique individuals, a significant 18.2% increase from 8,267 unique users the prior year. These results reflect expanded engagement across our programs and services and demonstrate the growing role of the SRC as a vital hub for student wellness and campus life.
2. Collaborated with the Student Health and Counseling Center to provide Body Comp Tuesdays. The resident dietitian offers two, two-hour sessions on the first Tuesday of every month. Rec Center participants can drop in to measure their body composition (body fat %) and body mass index (BMI).
3. Provided facility space for Commencement ceremonies and STAR Day.
4. Presented Student Recreation Center programming at each Dog Days offering throughout the summer of 2025. Additionally, tabled at various other student information fairs.
5. 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.
6. With the addition of Instructionally Related Activities (IRA) funds this past year, the SRC was able to significantly enhance the quality, reach, and impact of our recreation programming. These funds enabled us to expand Group Fitness offerings, strengthen Intramural Sports, and support higher levels of programming, resulting in meaningful growth across multiple areas.
 - The additional funds contributed to a 70% increase in Group Fitness participants (reaching 9,215), a 21% increase in Intramural Sports participants (8,983 total). We were able to offer more class sections, introduce new program formats, improve equipment and instructional resources, and deliver more consistent, high-quality programming that better served our diverse student population.
7. The Group Fitness program featured a dynamic lineup of class styles. A total of 9,215 student participants were recorded across 595 classes offered, with 593 successfully held (99.7% delivery rate). This represents a 70% increase in participation from the previous year (5,422 in 2024-2025) and a remarkable 122% increase from 2023-2024 (4,142 participations). These results reflect sustained, compounding growth in student engagement and demand for group fitness programming.
8. The Intramural Sports program delivered another strong year of growth and engagement, offered more than 20 different intramural activities, engaging 1,643 unique participants and generating 8,983 total participants.

- 10.3% increase in unique participants and a robust 21.0% increase in total participants compared to the previous year. This growth reflects successful efforts to expand program variety, improve accessibility, and better meet the interests of a diverse student body.
- The intramural program evolved and introduced 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.

2026-27 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). Enhance our recruitment efforts to hire more group fitness instructors.
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. Continue to collaborate with the SHCC Wellness team on Body Composition Tuesdays.
7. 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 INVOLVEMENT

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.

2025-26 ACCOMPLISHMENTS

1. New Student Welcome, Campus Traditions & School Spirit
 - a. Fresno State Welcome hosted a variety of in-person student events, including Welcome Stations, Tunes at Noon, Big Bulldog Welcome, Sunset Yoga, Back-to-School Bowl Bash, Bulldog Bingo, Fresno State Takeover at Dave and Buster's, Bulldog Cinema movie night, Coffee with Councilmember Tyler Maxwell, Traditions Day and the Run to Victory. These events play a vital role in setting the tone for the academic year by helping students feel connected, supported, and excited to be part of the campus community. These events create opportunities for students to build friendships, engage with campus resources, and discover ways to get involved.
 - b. Homecoming hosted a series of events all week. These events included: Live Band Karaoke, Fired Up by the Fountain Homecoming Kickoff, Paint the Path, Wellness Wednesday, Tie Dye and Good Vibes, Yoga Under the Stars, Build-A-Bulldog, Red Wave Recharge, HYPE - Hypnotist and Mentalist Noah Sonie, Charging up the Bulldog Spirit, Fresno State Homecoming Takeover at Crow and Wolf, and the student tailgate. Bless the Ball campaign and brought back the Pawrade. Collaborated with Fresno State Starbucks to create a Fresno State special drink just for Homecoming Week. Started two new traditions, Paint the Path and a ceremony at the campus memorial fountain during the kickoff event. Paint the Path invited the campus community to paint Fresno State spirited images along a central walkway. This created a spirited path for all to enjoy throughout homecoming week. The Fired Up at the Fountain ceremony was a new element at the kickoff event, it included a trumpet fanfare and confetti along with the official handoff of the game day football to TimeOut to symbolize the official start to Homecoming festivities.
 - c. Continued to coordinate Commencement at the Save Mart Center for college ceremonies and several affinity group celebrations throughout campus.
 - d. Vintage Days 2025 marked the 51st year of Fresno State's longest-standing tradition, planned and executed by a dedicated committee of 13 student leaders. This year featured a lively pirate-themed Kids Zone and our second successful collaboration with Anime Gaming Con. The festival hosted 50 business vendors, 172 craft vendors, 16 third-party food vendors, 20 student-run food booths, and 7 student game booths. Attendees enjoyed 27 live performances throughout the weekend. A highlight of this year was the debut of the Fun Zone, which introduced exciting new attractions

including mini golf, a ferris wheel, and swing rides—bringing even more energy and entertainment to this beloved community event.

2. Operations and Facilities

- a. 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 3716 confirmed reservations and 71 tentative reservations, which puts the meeting rooms on track for **3,787 completed reservations**. The Ruiz had 135 confirmed reservations and 41 tentative reservations, which puts the Ruiz on track for **176 completed reservations**, as well as over 140 bookings for the various outdoor spaces around the RSU.
- b. Maintained hours of Bulldog Bowl to increase access and revenue. There are nine bowling classes with over 270 students enrolled.
- c. Updated Bulldog Bowl by installing 12 lane safety guards to meet new OSHA requirements.
- d. The Satellite Student Union had 95 confirmed reservations and 30 tentative reservations, which puts the SSU on track for **125 completed reservations**. 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. The SSU is a performing arts center with the following goals:

3. Spotlight Events

- a. Spotlight Events hosted 33 events and served over 6,300 students this past year. Events to highlight include Viva La Fiesta, Spotlight Spooktacular, Finals Cram Jam, Totally 2000s, and I Heart Fresno State Week.
- b. This past academic year, Spotlight Events has seen an increase in student engagement and attendance at events. Averaging about 150 - 250 students (Fall 2024 to Spring 2025) to 200 - 300 students (Fall 2024 to Spring 2026) per event.
- c. Gained over 1,200 followers via Instagram by telling stories through the faces of our student body.
- d. Continued our Spotties Helpers volunteer program. This program has supported Spotlight Events with support staff to execute events, photoshoots, and DIY days. Students in the program receive incentives for milestone volunteer hours and are able to apply the hours to clubs, scholarships, and any other volunteer hours

needed. Spottie Helpers consists of 40 students who have volunteered a total of 300 hours within the 2025 -2026 academic year.

4. Off-Campus Student Life

a. During the 2025–2026 academic year, the 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 Welcome Week stations to welcome students back from break, aiding in their transition back to school by providing campus resources, directions, support, and snacks to encourage engagement and connection.

ii. Good Morning Commuters & Good Evening Commuters:

1. 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 implementation 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.

1. In collaboration with the Cross-Cultural Center, the program was expanded in the spring to highlight cultural and national heritage months by teaching students how to prepare culturally significant recipes that reflect diverse communities.

iv. In collaboration with the Campus Involvement Ambassadors, hosted the Trailblazers Retreat, a full-day experiential learning program developed in partnership with the Sierra Resource Conservation District and the Student Involvement Center at Fresno State, designed to expose student leaders to environmental stewardship while strengthening their leadership skills.

v. Celebrated commuter students during Commuter Appreciation Week with a series of events, including the Good Evening Commuters, a Planetarium Show, Good Morning Commuters, a Movie Night, and a Trivia Night.

vi. 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 Traditions Day in the fall and a spring Club & Orgs Fair with over 170 groups participating.

b. Supported over 230 organizations, including four new clubs, through the recognition process using ENGAGE.

c. Assisted with the coordination of FSL recruitment for all councils.

- d. Launched phase one of the new hazing prevention training provided by the CSU to include all fraternity and sorority presidents, vice-presidents, and treasurers.
 - e. Co-hosted Sip Smarter, an alcohol awareness presentation, with Student Health and Counseling.
 - f. Promoted the Chris Herren speaking event to the Greek community, resulting in over 350 members of FSL in attendance.
6. Campus Involvement Ambassadors
- a. Collaborated with Off-Campus Student Life and the Sierra Resource Conservation District to facilitate the Trailblazers Retreat on the San Joaquin River (September 6, 2025), engaging students in team bonding, community service, and environmental stewardship. The retreat focused on leadership development, allowing participants to explore their potential and reflect on their individual leadership styles.
 - b. Planned and facilitated a two-day immersive leadership development experience, Emerging Leaders Retreat in collaboration with the Richter Center (November 14–15, 2025) that included workshops and community service in Fresno.
 - c. "Leave Your Mark" Campaign: Successfully executed a spring leadership recruitment campaign from January 19 to March 2, 2026 that received a total of 102 applicants across all 5 recruiting boards.
 - d. Developed and facilitated a new Leaders in the Making workshop series in Spring 2026, covering topics such as Building Confidence (April 9), Staying Motivated (April 29), and Team Dynamics (May 6).
 - e. Strategically represented Student Involvement at institutional events, while developing and executing boutique programming to enhance student leadership and campus involvement, including:
 - i. Dog Days Orientation (June and July 2025)
 - ii. Student Housing – Baggage Buddies (August 16, 2025)
 - iii. Big Bulldog Welcome (August 25, 2025)
 - iv. Traditions Day (August 27, 2025)
 - v. La Bienvenida (September 17, 2025)
 - vi. Graduate Student Resource Fair (September 18, 2025)
 - vii. Big Fresno Fair – "Fill the Need" (October 9, 2025)
 - viii. Spotlight Spooktacular (October 30, 2025)
 - ix. Dog Days Resource Fair (December 5, 2025)
 - x. Spring Clubs and Organizations Fair (January 28, 2026)
 - xi. Leave Your Mark Pop-up (February 26, 2026)
 - xii. Middle School Bowling Social (March 4, 2026)
 - xiii. I Heart Fresno State Week Kick-Off (March 16, 2026)
 - xiv. Preview Day (March 21, 2026)
 - xv. Wellness Wednesday Pop-Up (March 25, 2026)
 - xvi. Vintage Days (April 17–19, 2026)
 - xvii. Self-Love Pop-Up (April 22, 2026)

xviii. Star Day (May 19, 2026)

7. Student Union Board of Directors

- a. Representatives from the Board presented a flash session titled "Building Collaborative Leadership" at the ACUI Regional Conference at San Jose State University on November 7, 2025.
- b. The Den:
 - i. Officially named, developed, and launched The Den, a new student lounge space in the Resnick Student Union.
 - ii. Developed and finalized a reservation process for The Den's Peace Rooms using Google Calendar to ensure student accessibility.
 - iii. Coordinated a successful grand opening event, The Den Unlocked, on February 4, 2026, which included presentations from the Board, boba from Boba Pub and Juice Time ice cream sponsored by Spotlight Events. The event had 152 attendees.
- c. Maintained and grew the @FSStudentUnions Instagram presence, reaching 2,726 followers by the end of the academic year with several high-impact informational videos and educational and celebratory content.
- d. Participated in major campus events to increase Board visibility and support other program areas, including Dog Days, Preview Day, the Clubs and Organizations Fair, and Vintage Days to name a few.

8. Marketing

- a. Grew the @FSGetInvolved Instagram following by over 3,000 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. Reaching 11k followers and over 2 million profile views.
- 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 120 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 with the return of the Bulldog Express. Sharing with students the free transportation available across campus and the perimeter of campus, such as Campus Pointe and Bulldog Lane.
- e. Partnered with Day of Giving for 'I Heart Fresno State Week x Day of Giving'. Over 200 views on promotions and recaps from the I Heart Fresno State Week

Kick-off promotional video and recap. According to the [Day of Giving](#) webpage, the revenue was \$680,750. Officials have stated that this was one of the largest Day of Giving donations received.

- f. During Valentine's Day, a collaboration between Student Involvement, Dining Services, and the Student Recreation Center was able to host 'Galentine's Day Pilates.' Attendees registered for this sold-out event, with 46 students in attendance. Dunkin' provided matcha samples, 3 Valentine's Day Heart-Shaped Tins with Valentine's Day-themed donuts.
- g. Provided information for Parent Scholars by collaborating with the Student Health and Counseling Center, Huggins Center, and the Lil' Bulldog Boutique. This was found to be a highly requested content coverage/information to be provided.
- h. Collaborated and received sponsorships from Randy's Donuts, Raising Cane's, Campus Pointe Fresno, Dunkin', Retro Collection, Drip on Drip, Dutch Bros Coffee Fresno, Ampersand Ice Cream, China Peak, Universal Studios Hollywood, Big Fresno Fair, Dave & Busters, Rockstar Energy Drink, Celsius, and End Overdose.

2026-27 GOALS

1. Continue to expand programming and outreach efforts by further developing the Campus Involvement Ambassadors.
2. Improve accessibility of the RSU with changes to the west door.
3. Continue to grow events and programs that enhance the student experience and support enrollment and retention efforts.
4. Increase collaborative events with other departments to include educational workshops and leadership development events.
5. Expand assessment efforts to make data-informed decisions.
6. Expand student access with Tech Services in the USU Pavilion.
7. Continue to upgrade the SSU, re-upholster 700 chairs at SSU.
8. Promote more student involved events to support retention and persistence.

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.

BUDGET SUMMARY

2026-27

	REVENUES	EXPENSES	SURPLUS/ (DEFICIT) APPROVED
Administration			
Administration	\$ 3,509,970	\$ 1,780,371	\$ 1,729,599
Auxiliary Human Resources	0	760,136	(760,136)
Auxiliary Information Technology	0	627,527	(627,527)
Subtotal	3,509,970	3,168,034	341,936
Campus Stores	1,258,387	846,899	411,488
Student Recreation Center	1,953,229	1,944,248	8,981
Student Housing	11,136,631	9,160,371	1,976,260
University Dining Services:			
The Bucket	293,250	314,500	(21,250)
Catering	1,035,850	974,901	60,949
Commissions	35,720	0	35,720
Starbucks	709,882	696,583	13,299
C-Stores	124,170	87,753	36,417
Dunkin'	458,000	444,268	13,732
Smart Fridge	45,000	21,381	23,619
RSU Beverages	45,100	51,750	(6,650)
RSU Café	53,324	31,268	22,056
University Dining Hall	4,724,272	3,313,456	1,410,816
USU Food Court	597,989	596,371	1,618
Taco Bell	312,650	324,721	(12,071)
The Habit Burger	436,050	426,897	9,153
Toss-N-Chop	165,750	187,349	(21,599)
Subtotal	9,037,007	7,471,198	1,565,809
Student Unions:			
Building Ops-Maint & Custodial	90,300	1,116,766	(1,026,466)
General	5,143,487	2,891,142	2,252,345
Information Center/Reservations	1,500	245,857	(244,357)
Student Programs (formerly USU Productions)	180,000	750,056	(570,056)
Bulldog Bowl	296,200	295,020	1,180
Satellite Student Union	61,000	159,589	(98,589)
Subtotal	5,772,487	5,458,430	314,057
TOTAL (without SMC)	\$ 32,667,711	\$ 28,049,180	\$ 4,618,530
Save Mart Center¹:	5,379,886	3,599,294	1,780,592
TOTAL (with SMC)	\$ 38,047,597	\$ 31,648,474	\$ 6,399,122

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

ADMINISTRATION BUDGET SUMMARY

2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
REVENUES:					
Management Services Agreement Fees:					
Agricultural Foundation	\$ 169,454	\$ 177,927	\$ 186,823	\$ 196,164	\$ 9,341
Associated Students	75,000	80,427	82,840	86,982	4,142
Athletic Corporation	56,100	61,398	65,308	179,892	114,584
Bookstore	100,000	100,000	100,000	100,000	0
Bulldog Foundation	10,200	10,710	10,710	11,246	536
Dining Services	150,000	200,000	225,000	225,000	0
Foundation	651,386	686,000	782,863	807,190	24,327
Fresno State Programs for Children	82,515	90,767	97,121	101,977	4,856
Kenneth L. Maddy Institute	10,281	10,796	11,119	11,119	0
LEAD California	15,000	15,450	0	0	0
Student Recreation Center	80,000	80,000	80,000	80,000	0
Student Housing	150,000	225,000	300,000	325,000	25,000
Student Unions	300,000	325,000	325,000	325,000	0
Insurance Dividends/Refunds	59	0	0	0	0
Interest Income	1,377,597	1,126,096	500,000	800,000	300,000
Rental Income ATM	8,400	8,400	8,400	8,400	0
Miscellaneous Income	9,531	8,145	2,000	2,000	0
Unrealized Gain/(Loss) on Investments	894,400	857,524	250,000	250,000	0
TOTAL REVENUES:	4,139,923	4,063,640	3,027,184	3,509,970	482,786
EXPENSES:					
Administration/Accounting	1,833,521	2,197,590	1,661,184	1,780,371	119,187
Human Resources/Payroll	580,212	524,814	778,498	760,136	(18,362)
Management Information Systems	521,901	678,937	552,485	627,527	75,042
TOTAL EXPENSES:	2,935,634	3,401,341	2,992,168	3,168,034	175,867
	\$ 1,204,285	\$ 662,299	\$ 35,016	\$ 341,936	\$ 306,918

ADMINISTRATION BUDGET 2026-27

ADMINISTRATION - SCHEDULE A	2023-24	2024-25	2025-26	2026-27	Budget
EXPENSES:	Actual	Actual	Budget	Budget	Variance
Payroll and Benefits:					
Benefitted	\$ 641,813	\$ 691,420	\$ 774,432	\$ 827,037	\$ 52,605
Student	18,068	21,338	20,000	20,000	0
Temporary	0	26,986	0	0	0
Payroll Sub-Total	659,881	739,744	794,432	847,037	52,605
Employee Benefits	432,899	377,729	450,747	505,326	54,579
Actual Retired Employee Benefits	74,331	86,333	95,795	107,786	11,991
Accrued Retired Employee Benefits	(3,601)	581,827	0	0	0
Total Payroll and Benefits	1,163,510	1,785,633	1,340,974	1,460,150	119,176
Audit Fees:					
External CPA	53,350	46,350	41,700	43,800	2,100
Bank Charges	3,118	8,827	7,325	8,154	829
Building Association Fees	7,673	7,847	7,673	11,101	3,428
Computer Lease	5,432	1,107	0	4,800	4,800
Copier Lease	7,794	3,416	8,074	7,500	(574)
CSU Centrally Paid Indirect Costs	19,023	21,947	24,790	24,637	(153)
Custodial & Building Maintenance	9,210	9,818	9,500	9,500	0
Depreciation (non-cash)	81,392	34,024	29,866	6,313	(23,553)
Dues/Memberships/Subscriptions	7,376	8,794	7,500	8,000	500
Employee Awards/Development	18,938	20,104	17,500	17,500	0
Employee Recruitment	0	310	0	0	0
Equipment Maintenance & Repair	15,811	15,744	7,500	6,500	(1,000)
Insurance	23,678	18,991	19,582	24,916	5,334
Interest Expense	10,542	0	0	0	0
Investment Fees	26,000	34,624	26,000	30,000	4,000
Legal Fees	(4,674)	53,450	10,000	10,000	0
Licenses, Permits & Fees	26,023	3,689	3,500	6,500	3,000
Miscellaneous	5,641	6,633	5,000	6,000	1,000
Office Supplies	21,364	21,024	17,000	17,000	0
Postage	16,930	23,736	12,500	12,500	0
Records Retention Management	1,244	1,255	1,500	1,500	0
Security-Cash Handling	74,713	37,248	35,000	35,000	0
Telephone/Communications	1,035	3,525	2,700	3,000	300
Travel/Training	1,487	2,380	0	0	0
UBIT Income Taxes	211,370	0	0	0	0
Utilities	25,541	27,114	26,000	26,000	0
TOTAL EXPENSES	\$ 1,833,521	\$ 2,197,590	\$ 1,661,184	\$ 1,780,371	\$ 119,187

**ADMINISTRATION - AUXILIARY HUMAN RESOURCES BUDGET
2026-27**

ADMINISTRATION - SCHEDULE B	2023-24	2024-25	2025-26	2026-27	Budget
EXPENSES:	Actual	Actual	Budget	Budget	Variance
Payroll:					
Benefitted	\$ 325,223	\$ 320,620	\$ 446,669	\$ 446,669	\$ (0)
Part-Time	0	18,818	0	0	
Temporary	30,410	0	0	0	0
 Payroll Sub-Total	355,633	339,438	446,669	446,669	(0)
Employee Benefits	157,138	178,581	246,044	221,789	(24,254)
Actual Retired Employee Benefits	29,759	36,012	40,665	55,508	14,843
Accrued Retired Employee Benefits	(1,374)	(58,204)	0	0	0
 Total Payroll and Benefits	541,156	495,827	733,378	723,966	(9,412)
Computer Lease	5,733	0	0	0	0
Dues/Memberships/Subscriptions	0	0	250	300	50
Employee Assistance Program	10,000	10,000	20,000	10,000	(10,000)
Employee Recruitment	1,290	56	500	500	0
Legal Fees	1,674	0	2,500	2,500	0
Miscellaneous	1,610	1,399	750	750	0
Office Supplies & Postage	11,056	9,608	13,000	13,000	0
Professional Development	0	0	0	1,000	1,000
Repairs & Maintenance	22	102	0	0	0
Safety Program	1,696	553	1,500	1,500	0
Software	5,090	5,424	5,000	5,000	0
Telephone/Communications	120	1,800	1,620	1,620	0
Travel/Training	765	45	0	0	0
TOTAL EXPENSES	\$ 580,212	\$ 524,814	\$ 778,498	\$ 760,136	\$ (18,362)

ADMINISTRATION - AUXILIARY INFORMATION TECHNOLOGY BUDGET 2026-27

ADMINISTRATION - SCHEDULE C	2023-24	2024-25	2025-26	2026-27	Budget
EXPENSES:	Actual	Actual	Budget	Budget	Variance
Payroll:					
Benefitted	\$ 170,372	\$ 174,223	\$ 185,617	\$ 191,186	\$ 5,569
Student	0	0	0		0
Payroll Sub-Total	170,372	174,223	185,617	191,186	5,569
Employee Benefits	107,324	108,685	124,717	129,126	4,409
Actual Retiree Benefits	24,136	27,545	30,028	33,186	3,158
Accrued Retired Employee Benefits	(1,119)	168,047	0	0	0
Total Payroll and Benefits	300,713	478,500	340,362	353,498	13,136
Computer Hardware/Repair (Minor under \$5k)	2,099	2,601	5,000	5,000	0
Computer Lease	1,353	0	0	1,600	1,600
Computer Software & Licenses	599	314	1,000	1,000	0
Computer Supplies	0	0	500	500	0
Conf, Seminars, Educ	650	2,443	1,500	1,500	0
Consulting	0	0	2,500	0	(2,500)
Cost of Goods Sold	10,454	1,231	0	0	0
Depreciation (non-cash)	6,729	6,171	42,900	81,627	38,727
Dues/Memberships/Subscriptions	0	0	0	0	0
Maintenance Contracts	10,546	8,378	0	0	0
Miscellaneous	312	325	500	500	0
Office Supplies	450	0	150	150	0
Postage	0	36	0	0	0
Software Maintenance and Support (Oracle, UKG)	186,836	177,189	157,533	180,613	23,080
Telephone/Communications	0	540	540	540	0
Travel/Training	1,160	1,209	0	1,000	1,000
TOTAL EXPENSES	\$ 521,901	\$ 678,937	\$ 552,485	\$ 627,527	\$ 75,042

CAMPUS STORES BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
Kennel Bookstore Commission	\$ 500,678	\$ 524,784	\$ 580,000	\$ 615,000	\$ 35,000
Kennel Marketplace Commission	\$ 140,719	\$ 97,686	\$ 140,892	\$ 143,387	\$ 2,495
Vendor Grant	0	0	500,000	500,000	\$ -
TOTAL SALES	641,397	622,470	1,080,000	1,258,387	37,495
EXPENSES:					
Payroll:					
Benefitted	0	0	0	0	0
Non-Benefitted	0	0	0	0	0
Student	0	0	0	0	0
Payroll Sub-Total	0	0	0	0	0
Employee Benefits	16,488	281,847	319,369	290,344	(29,025)
Actual Retired Employee Benefits	166,087	191,263	206,657	225,189	18,532
Accrued Retired Employee Benefits	(6,736)	447,146	0	0	0
Total Payroll and Benefits	175,839	920,256	526,026	515,533	(10,493)
Computer Lease	0	0	0		0
Depreciation (non-cash)	1,566	-	30,200	14,024	(16,176)
Insurance	4,463	26,957	14,094	22,702	8,608
Licenses/Permits/Fees	258	320	500	500	0
Management Services Agreement Fee	100,000	100,000	100,000	80,000	(20,000)
Minor Equipment	0	0	0	0	0
Miscellaneous	246	0	0	0	0
Operational Supplies	0	0	0	0	0
Postage & Freight	0	0	0	0	0
Repairs/Maintenance	53,644	27,681	40,000	40,000	0
Telephone/Communications	0	3,060	4,140	4,140	0
Utilities	143,129	147,112	168,385	170,000	1,615
TOTAL EXPENSES:	479,145	1,225,386	883,345	846,899	(36,446)
SURPLUS TO RESERVE	\$ 162,252	\$ (602,916)	\$ 196,655	\$ 411,488	\$ 73,941

**SAVE MART CENTER BUDGET
2026-27**

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
REVENUES:					
Advertising	\$ 910,000	\$ 1,741,438	\$ 1,517,500	\$ 457,500	\$ (1,060,000)
Rebates	0	0	0	600,000	\$ 600,000
Campus Pointe - Ground Lease	841,196	949,410	1,011,042	1,016,580	5,538
Donation/Sponsorship Revenue ¹	1,951,488	7,460,661	1,905,223	2,320,766	415,543
Beverage Licensing	0	0	0	480,040	480,040
Gain/(Loss) on Sale of Assets	0	0	0	0	0
Insurance Refund	14,800	0	0	0	0
Interest Income	101,365	148,758	0	100,000	100,000
Other Income	0	0	0	0	0
Parking					0
Student Seat Licenses	300,000	300,000	300,000	300,000	0
Unrealized Gain on Investments	92,869	84,995	0	80,000	80,000
Vendor Rebates	40,985	32,537	30,000	25,000	(5,000)
TOTAL REVENUES:	4,252,703	10,717,799	4,763,765	5,379,886	616,121
EXPENSES:					
Advance to ASM Global for Operations	1,409,460	2,186,889	2,000,000	1,500,000	(500,000)
Advertising/Printing	1,964	0	15,000	15,000	0
Ag Foundation Groud Lease	0	0	0	266,580	266,580
Athletic Department Entitlements	250,855	250,855	250,855	0	(250,855)
Audit/Legal Fees	50,370	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Capital Lease Expense - SRB Bonds	384,376	409,233	299,635	686,885	387,250
Corporate Sponsorship Entitlements	0	0	0	0	0
Computer Lease	0	0	0	0	0
Credit Card Fees	2,757	3,004	3,000	3,000	0
Donor Stewardship	607	29,999	1,000	1,000	0
Insurance	634,835	883,138	787,280	775,829	(11,451)
Licenses, Permits, Fees	0	0	500	500	0
Miscellaneous	0	0	500	500	0
Office Supplies	0	0	0	0	0
Possessory Interest Taxes	252,647	201,065	230,000	175,000	(55,000)
Repairs/Maintenance	20,887	7,986	25,000	25,000	0
Wilkinson Group Fee Naming Rights Consultant Fee	180,000	180,000	180,000	150,000	(30,000)
TOTAL EXPENSES:	3,188,758	4,152,169	3,792,770	3,599,294	(193,476)
DEFICIT BEFORE NON CASH EXPENDITURES					
(REVENUES):	1,063,945	6,565,630	970,994	1,780,592	809,598
<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	2,870,000	2,910,000	40,000
Extinguishment of Capital & Bond Obligations	(3,653,413)	0	0	0	0
<i>Depreciation (non-cash):</i>					
Building	2,364,909	2,213,728	2,425,764	2,535,573	109,809
Equipment	256,635	755,039	315,814	468,050	152,236
DEFICIT TO RESERVE:	\$ 2,084,420	\$ 3,585,469	\$ (4,651,978)	\$ (4,144,425)	\$ 507,552

STUDENT RECREATION CENTER BUDGET

2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
REVENUES:					
Student Fees	\$ 1,350,226	\$ 1,640,000	\$ 1,815,000	\$ 1,690,000	\$ (125,000)
Donation-Associated Students	0	22,516	20,000	5,000	(15,000)
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
Locker Rental	2,205	1,965	2,000	2,500	500
Memberships	56,446	55,724	37,000	50,800	13,800
Miscellaneous	1,065	1,185	1,750	1,000	(750)
Towel Service	780	680	1,000	1,000	0
Retail Sales-Non Taxable	16,411	17,094	15,000	17,500	2,500
Retail Sales-Taxable	5,226	6,473	4,000	6,900	2,900
Summer Camps	80	0	0	0	0
Other Rental Income	71,832	68,391	45,000	55,000	10,000
TOTAL REVENUES:	1,627,800	1,937,557	2,064,279	1,953,229	(111,050)
EXPENSES:					
Payroll:					
Benefitted	321,094	320,275	345,757	353,346	7,589
Non-Benefitted	17,625	18,518	18,000	19,000	1,000
Student - Facility Staff	175,490	171,911	183,000	200,000	17,000
Student - Instructors	10,790	15,482	20,000	29,000	9,000
Student - Intramurals	28,722	30,818	55,000	53,000	(2,000)
Student - Events Staff	0	0	15,000	15,000	0
Student - Aquatics	2,301	2,511	4,000	0	(4,000)
Payroll Sub-Total	556,022	559,515	640,757	669,346	28,589
Employee Benefits	237,469	157,478	164,211	173,953	9,742
Accrued Retired Employee Benefits	(358)	69,508	0	0	0
Total Payroll and Benefits	793,133	786,501	804,968	843,299	38,331
Advertising, Marketing, Promotions	80	609	1,000	250	(750)
Bank Charges and Credit Card Fees	3,727	3,230	5,000	3,300	(1,700)
Communications & Telephones	3,781	4,770	5,000	4,775	(225)
Computer Expense:					
Lease	3,544	0	0	0	0
Maintenance Fees	13,655	12,288	14,500	32,291	17,791
Misc. Supplies and Software	44	0	300	550	250
Contracted Services:					
Landscape	28,282	24,202	35,000	36,300	1,300
Elevator Service	5,027	4,733	5,000	5,000	0
Engineering Services-HVAC	28,072	31,013	35,000	33,000	(2,000)
Fitness Equipment Maintenance	4,868	2,961	5,000	4,500	(500)
Pest Management	2,310	2,400	2,500	2,700	200
Copier Lease	314	278	350	400	50
Depreciation (non-cash)	57,172	64,066	109,786	127,767	17,981
Dues, Memberships, Subscriptions	125	632	250	950	700
Employee Recruitment	0	55	100	100	0
Equipment:					
Building	647	5,816	30,000	25,500	(4,500)
Check Out	730	655	2,500	2,300	(200)
Exercise	35	5,375	10,000	8,000	(2,000)
Group Fitness	541	410	5,000	2,100	(2,900)

STUDENT RECREATION CENTER BUDGET
2026-27

	2023-24	2024-25	2025-26	2026-27	Budget
	Actual	Actual	Budget	Budget	Variance
Insurance	12,954	14,451	12,383	13,041	658
Janitorial Supplies	19,911	19,117	35,000	25,000	(10,000)
Laundry	202	51	500	200	(300)
Management Services Agreement	80,000	80,000	80,000	80,000	0
Miscellaneous	0	149	5,000	225	(4,775)
Office Supplies and Postage	776	532	1,000	800	(200)
Over/Short	(101)	(65)	0	100	100
Programs and Special Events	11,072	2,590	30,000	5,000	(25,000)
Repairs and Maintenance	61,778	43,461			
Building	0	0	65,000	35,000	(30,000)
Exercise Equipment	0	0	15,000	2,500	(12,500)
Retail - Cost of Goods Purchased	15,928	15,730	20,000	23,750	3,750
Telephone	0	0	2,160	3,750	1,590
Travel and Training	1,242	1,031	3,000	1,550	(1,450)
Uniforms	2,863	2,911	5,000	5,000	0
Utilities	636,287	602,521	700,000	610,000	(90,000)
Waste Management	3,914	5,115	5,500	5,250	(250)
TOTAL EXPENSES:	1,792,913	1,737,588	2,050,797	1,944,248	(106,550)
NET SURPLUS:	\$ (165,114)	\$ 199,969	\$ 13,482	\$ 8,981	\$ (4,500)

STUDENT HOUSING BUDGET SUMMARY

2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
REVENUES:					
Rent	\$ 7,003,568	\$ 7,333,377	\$ 8,060,215	\$ 10,665,331	\$ 2,605,116
Application Fees	1,259	1,127	60,000	60,000	0
Assessments	89,207	91,041	20,000	20,000	0
ATM Commission	416	609	300	300	0
Fresno State Contributions	556,342	0	0	0	0
Damage Assessments	9,953	11,515	8,000	12,000	4,000
Key Charges	13,025	16,500	11,000	12,000	1,000
Late Fees	12,925	15,350	10,000	12,000	2,000
Miscellaneous	12,465	20,801	15,000	15,000	0
Processing Fees	29,900	71,230	25,000	25,000	0
Summer Conferences	540,226	411,286	250,000	250,000	0
Summer Session Rent	63,675	74,575	40,000	50,000	10,000
Vendor/Laundry Commissions	2,386	66,371	15,000	15,000	0
TOTAL REVENUES:	8,335,347	8,113,782	8,514,515	11,136,631	2,622,116
EXPENSES:					
General	3,529,761	3,282,603	3,576,205	4,039,932	463,728
Marketing	162,524	170,829	175,809	230,263	54,454
Summer Conferences	381,921	705,632	625,804	767,504	141,700
Physical Plant	2,362,824	2,249,102	2,874,657	3,442,964	568,308
Resident Life	243,949	286,180	445,076	679,708	234,632
TOTAL EXPENSES:	6,680,987	6,694,346	7,697,550	9,160,371	1,462,821
SURPLUS/(DEFICIT):	\$ 1,654,363	\$ 1,419,436	\$ 816,965	\$ 1,976,260	\$ 1,159,295

STUDENT HOUSING - GENERAL BUDGET
2026-27

	2023-24	2024-25	2025-26	2026-27	Budget
	Actual	Actual	Budget	Budget	Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 293,773	\$ 277,155	\$ 321,475	\$ 381,123	\$ 59,648
Non-Benefitted	40,487	0	0	0	0
Student	187,534	465,314	215,000	280,000	65,000
Payroll Sub-Total	521,794	742,469	536,475	661,123	124,648
Employee Benefits	184,381	130,256	144,202	184,641	40,438
Actual Retired Employee Benefits	13,065	13,097	11,916	13,112	1,196
Accrued Retired Employee Benefits	(317)	178,305	0	0	0
Total Salaries and Benefits:	718,923	1,064,127	692,594	858,876	166,282
Allowance for Uncollectible Debt	(9,019)	32,360	45,000	35,000	(10,000)
Bond Issuance: Amortization	7,448	0	0	1,850	1,850
Cable TV	76,801	64,415	81,000	90,000	9,000
Computer Lease	7,765	0	0	1,600	1,600
Computer Supplies	7,830	11,542	15,000	2,000	(13,000)
Copier Lease	0	686	0	0	0
Credit Card Fees	1,641	6,330	2,500	7,000	4,500
Depreciation (non-cash):	1,045,627	1,154,742	1,447,158	1,239,883	(207,275)
Dues/Memberships/Subscriptions	2,351	3,058	4,000	5,000	1,000
Employee Recruitment	938	1,478	500	2,000	1,500
Financial Aid Fee Assessment	0	0	0	0	0
Hotel Rental Expense	922,310	51,600	75,000	100,000	25,000
Housing Incentive	1,630	2,010	0	0	0
Insurance	233,666	315,374	287,289	287,673	384
Interest: SRB Debt Service	16,419	7,681	0	623,650	623,650
Management Services Agreement Fee	150,000	225,000	300,000	325,000	25,000
Marketing/Promotional	664	20,555	30,000	40,000	10,000
Miscellaneous	52,364	22,362	10,000	15,000	5,000
Office Supplies	37,870	19,437	40,000	65,000	25,000
Over/(Short)	(1,250)	(20)	0	0	0
Repairs/Maintenance	3,497	11,057	5,000	10,000	5,000
Resident Advisor Meals (50%)	113,915	113,379	103,620	133,400	29,780
Safe Expense	58,544	61,074	72,000	72,000	0
Maxine McDonald Program Support	0	0	272,544	0	(272,544)
Software Agreement - StarRez	70,287	71,342	75,000	90,000	15,000
Telephone/Communications	2,299	15,226	15,000	25,000	10,000
Travel/Training	7,243	7,786	3,000	10,000	7,000
TOTAL EXPENSES:	\$ 3,529,761	\$ 3,282,603	\$ 3,576,205	\$ 4,039,932	\$ 463,728

STUDENT HOUSING - MARKETING BUDGET

2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 21,792	\$ 21,594	\$ 22,945	\$ 23,631	\$ 686
Student	60,835	44,158	54,000	59,000	5,000
Payroll Sub-Total	82,627	65,752	76,945	82,631	5,686
Employee Benefits	6,564	7,543	7,864	8,132	268
Actual Retired Employee Benefits	0	0	0	0	0
Accrued Retired Employee Benefits	(223)	0	0	0	0
Total Payroll and Benefits	88,968	73,295	84,809	90,763	5,954
Advertising/Printing	48,275	81,456	60,000	100,000	40,000
Computer Lease	4,897	0	0	0	0
Computer Supplies	0	0	3,000	3,000	0
Dues/Memberships/Subscriptions	0	120	0	500	500
Miscellaneous	15,202	1,797	7,000	7,000	0
Office Supplies	3,200	5,514	8,000	10,000	2,000
Postage	0	8,109	10,000	15,000	5,000
Software	0	0	1,000	1,000	0
Telephone/Communications	1,982	538	1,000	2,000	1,000
Travel/Training	0	0	1,000	1,000	0
TOTAL EXPENSES	\$ 162,524	\$ 170,829	\$ 175,809	\$ 230,263	\$ 54,454

STUDENT HOUSING - SUMMER CONFERENCES BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 21,792	\$ 21,594	\$ 22,945	\$ 23,631	\$ 686
Non-Benefitted	11,462	134,149	0	0	0
Student	33,540	49,313	40,000	60,000	20,000
Part-Time	0	8,050	0	0	0
Merit Pay	0	0	0	0	0
Payroll Sub-Total:	66,794	213,106	62,945	83,631	20,686
Employee Benefits	7,018	8,122	7,864	8,132	268
Total Payroll and Benefits:	73,812	221,228	70,809	91,763	20,954
Advertising/Printing	0	0	0	0	0
Computer Lease	0	0	0	0	0
Computer Supplies	0	0	0	0	0
Contract Services:					
Housekeeping	133,360	208,989	209,574	221,742	12,168
Dues/Memberships/Subscriptions	0	0	0	0	0
Employee Procurement	0	0	0	0	0
Equipment Rental	0	0	0	0	0
Janitorial Supplies	0	5,676	10,000	10,000	0
Laundry	38,901	16,517	40,000	60,000	20,000
Miscellaneous	0	0	1,000	1,000	0
Office Supplies	868	5,733	5,000	8,000	3,000
Paper Supplies	0	0	15,000	20,000	5,000
Software	11,733	0	0	0	0
Telephone/Communications	1,982	637	600	1,000	400
Training	1,265	650	3,000	4,000	1,000
Utilities	120,000	246,202	270,822	350,000	79,178
TOTAL EXPENSES:	\$ 381,921	\$ 705,632	\$ 625,804	\$ 767,504	\$ 141,700

STUDENT HOUSING - PHYSICAL PLANT BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 53,618	\$ 99,908	\$ 98,550	\$ 95,808	\$ (2,742)
Non-Benefitted	15,852	14,586	17,581	0	(17,581)
Student	12,268	11,503	1,027	20,000	18,973
Contracted Labor	78,968	80,491	80,000	100,000	20,000
Payroll Sub-Total	160,706	206,488	197,158	215,808	18,650
Employee Benefits	23,883	40,898	40,033	39,395	(639)
Total Payroll and Benefits	184,589	247,386	237,192	255,203	18,011
Contract Services:					
Exterminator	15,822	13,737	18,000	35,000	17,000
Housekeeping	624,686	445,223	650,000	698,486	48,486
Key System	23,490	35,417	45,000	65,000	20,000
Landscape/Grounds Maintenance	24,625	20,000	30,000	48,000	18,000
Pool Service	18,225	34,760	27,000	40,000	13,000
HVAC Maintenance Contract	93,384	97,557	315,000	340,776	25,776
Waste Services	34,539	43,274	38,000	45,000	7,000
Equipment Rental	22,010	32,183	27,000	45,000	18,000
Janitorial Supplies	21,228	16,745	50,000	75,000	25,000
Key System Maintenance	0	8,329	15,000	25,000	10,000
Landscape Maintenance (Non-Contract)	18,942	62,775	50,000	65,000	15,000
Licenses/Permits/Fees	6,545	0	500	2,000	1,500
Miscellaneous	861	1,390	3,000	6,000	3,000
Office Supplies	13,643	21,423	30,000	50,000	20,000
Paper Supplies	74,620	66,088	84,000	100,000	16,000
HVAC Repairs/Maintenance	359,973	371,824	150,000	65,000	(85,000)
Repairs/Maintenance	177,079	124,866	200,000	300,000	100,000
Smallwares/Minor Equipment (under \$5k)	56,466	32,159	90,000	180,000	90,000
Telephone/Communications	1,982	934	2,500	2,500	0
Travel/Training	0	1,084	0	0	0
Utilities	590,115	571,948	812,465	1,000,000	187,535
TOTAL EXPENSES:	\$ 2,362,824	\$ 2,249,102	\$ 2,874,657	\$ 3,442,964	\$ 568,308

STUDENT HOUSING - RESIDENCE LIFE BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ -	\$ 40,182	\$ 49,440	\$ 50,925	\$ 1,485
Student	175,252	153,120	197,454	250,000	0
Payroll Sub-Total	175,252	193,302	246,894	300,925	1,485
Employee Benefits	2,034	18,908	18,681	18,383	(299)
Total Payroll and Benefits	177,286	212,210	265,576	319,308	1,186
Computer Lease	2,030	0	0	0	0
Dues/Memberships/Subscriptions	473	5,927	400	8,000	7,600
Employee Recruitment	147	0	100	200	100
Miscellaneous	1,965	886	6,000	6,000	0
Office Supplies	11,640	4,794	25,000	35,000	10,000
Parking Permit	0	0	1,000	0	(1,000)
Programming	38,491	42,955	60,000	158,200	98,200
Public Safety Assistants	873	1,721	2,000	3,000	1,000
Repair/Maintenance	87	0	0	0	0
RHA Expense	0	16,040	5,000	20,000	15,000
Stipend Student Employee Meals	0	0	30,000	70,000	40,000
Telephone/Communications	7,959	447	11,000	11,000	0
Training	2,998	1,200	15,000	20,000	5,000
Tuition/Fees/Books	0	0	24,000	29,000	5,000
TOTAL EXPENSES:	\$ 243,949	\$ 286,180	\$ 445,076	\$ 679,708	\$ 182,086

UNIVERSITY DINING SERVICES BUDGET SUMMARY

2026-27

	2023-24	2024-25	2025-26	2026-27	Budget
	Actual	Actual	Budget	Budget	Variance
SALES:					
The Bucket Grill & Pub	\$ 417,892	\$ 396,958	\$ 444,000	\$ 434,000	\$ (10,000)
Catering	2,122,246	1,446,424	1,951,008	1,435,850	(515,158)
Commissions	23,200	23,598	25,138	35,720	10,582
Starbucks	1,180,008	1,298,410	1,300,000	1,113,882	(186,118)
Convenience Stores	232,190	266,997	250,000	286,252	36,252
Dunkin'	0	0	854,000	650,000	(204,000)
Smart Fridge	17,714	38,540	45,000	80,000	35,000
RSU Café	87,555	110,639	110,000	113,824	3,824
Taco Bell Express	0	0	0	0	0
University Dining Hall	5,273,812	5,978,906	6,696,958	6,796,272	99,314
USU Food Court	1,027,625	861,183	963,000	837,489	(125,511)
RSU Beverage	47,684	67,539	90,000	66,000	(24,000)
RSU Food Court	746,307	1,272,220	1,408,000	1,285,750	(122,250)
TOTAL SALES	11,176,233	11,761,414	14,137,104	13,135,039	(1,002,065)
Less: Cost of Goods Sold	3,933,040	3,682,941	4,630,000	4,098,032	(531,968)
GROSS MARGIN	7,243,193	8,078,473	9,507,104	9,037,007	(470,097)
EXPENSES:					
Payroll:					
Benefitted	928,353	985,365	1,117,394	1,196,166	78,772
Non-Benefitted	641,382	680,328	671,032	708,848	37,816
Student	1,865,453	1,799,487	2,072,704	1,612,930	(459,774)
Payroll Sub-Total	3,435,188	3,465,180	3,861,130	3,517,944	(343,186)
Employee Benefits	588,416	543,407	461,473	485,361	23,888
Total Payroll and Benefits	4,023,604	4,008,587	4,322,603	4,003,305	(319,298)
Advertising	30,951	20,281	21,600	20,650	(950)
Allowance for Bad Debt	(10,027)	18,964	15,000	15,000	0
Amortization - Franchise Fees	500	500	11,000	8,000	(3,000)
Cable TV	875	1,067	332	332	0
Commissions			0	0	0
Computer Lease	5,341	0	0	1,600	1,600
Computer Supplies	12,457	14,968	0	800	800
Contract Services	20,300	20,300	20,300	20,300	0
Credit Card Fees	135,910	(9,653)	0	0	0
Depreciation (non-cash)	238,699	393,026	364,927	312,064	(52,863)
Donations	44,767	43,631	0	0	0
Dues/Memberships/Subscriptions	561	863	0	830	830
Employee Recruitment	763	487	100	0	(100)
Equipment Rental	49,787	54,247	29,500	15,000	(14,500)
Food Service Administration	964,285	1,546,304	1,407,423	1,474,503	67,080
Janitorial/Sanitation	117,309	161,371	129,200	162,564	33,364
Laundry	73,888	74,049	66,400	69,480	3,080
Legal/Audit	23	0	0	0	0
Licenses/Permits/Fees	42,062	66,827	83,560	84,196	636
Maintenance Fees-CBORD	7,493	7,932	5,000	8,000	3,000
Miscellaneous	25,967	22,708	9,500	5,250	(4,250)
Non-Student Tax	11,073	18,776	19,264	19,044	(220)

UNIVERSITY DINING SERVICES BUDGET SUMMARY

2026-27

	2023-24	2024-25	2025-26	2026-27	Budget
	Actual	Actual	Budget	Budget	Variance
Office Supplies	12,527	8,454	7,150	7,900	750
Over/Short	(1,720)	4,307	0	0	0
Paper Supplies	235,766	170,745	191,100	175,894	(15,206)
Postage/Freight	17,346	15,395	14,350	15,298	948
Repairs/Maintenance	231,707	245,879	196,250	233,268	37,018
Resident Advisor Meals	150,886	122,288	103,620	133,400	29,780
Royalties	179,880	193,219	297,576	256,329	(41,247)
Smallwares	40,934	29,451	37,300	28,400	(8,900)
Software	0	0	8,500	9,134	634
Telephone/Communications	395	2,593	4,350	3,630	(720)
Travel/Training	6,563	4,080	3,500	500	(3,000)
Uniforms	5,664	3,370	8,580	6,000	(2,580)
University Student Union Rent	61,900	61,900	51,000	45,000	(6,000)
Utilities	275,489	287,694	356,386	318,816	(37,570)
Vehicle Expense	5,751	3,744	5,000	3,500	(1,500)
Warehouse Expense	58,064	22,696	10,081	13,211	3,130
TOTAL OPERATING EXPENSES:	7,077,740	7,641,053	7,800,451	7,471,198	(329,254)

NET SURPLUS/(DEFICIT): \$ 165,454 \$ 437,420 \$ 1,706,653 \$ 1,565,809 \$ (140,843)

DINING SERVICES - ADMINISTRATION BUDGET

2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
EXPENSES:					
Payroll:					
Benefitted	\$ 313,179	\$ 307,151	\$ 313,081	\$ 320,735	\$ 7,654
Non-Benefitted	0	66	0	0	0
Student	11,382	18,957	15,000	15,000	0
Payroll Sub-Total	324,561	326,174	328,081	335,735	7,654
Employee Benefits	180,780	386,458	428,988	412,323	(16,666)
Actual Retired Employee Benefits	159,595	177,731	191,631	206,674	15,044
Accrued Retired Employee Benefits	(7,209)	140,507	0	0	-
Total Payroll and Benefits	657,727	1,030,870	948,699	954,732	6,032
Advertising	0	0	0	0	0
Computer Lease	3,162	0	0	1,600	1,600
Computer Supplies	0	0	0	0	0
Credit Card Fees	176	154,720	150,000	150,000	0
Copier Lease	3,430	2,409	2,732	2,732	0
Dues/Memberships/Subscriptions	1,381	2,214	2,700	2,700	0
Employee Recruitment	15,171	7,652	13,050	10,000	(3,050)
Equipment Rental	321	0	0	0	0
Insurance	75,514	81,342	73,624	73,389	(235)
Legal Fees	1,177	2,943	0	0	0
Management Svcs Agreement	150,000	200,000	225,000	225,000	0
Miscellaneous	2,091	1,425	2,000	1,500	(500)
Office Supplies	5,934	6,377	6,000	6,500	500
Postage/Freight	0	0	0	0	0
Repairs/Maintenance	8,158	14,354	5,000	5,000	0
Smallwares	218	26	0	0	0
Software	35,593	38,045	33,000	38,000	5,000
Telephone/Communications	0	1,007	1,260	1,000	(260)
Travel/Training	0	0	0	0	0
Uniforms	0	1,693	500	850	350
Vehicle Expense	4,230	1,227	2,500	1,500	(1,000)
TOTAL EXPENSES:	\$ 964,283	\$ 1,546,304	\$ 1,466,065	\$ 1,474,503	\$ 8,437
Net Expenses Distributed to Units	\$ 964,283	\$ 1,546,304	\$ 1,466,065	\$ 1,474,503	\$ 8,437

DINING SERVICES - THE BUCKET BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
Beverages - Alcoholic	\$ 19,929	\$ 22,816	\$ 24,000	\$ 23,500	\$ (500)
Food/Beverages	397,963	374,142	420,000	410,500	(9,500)
TOTAL SALES	417,892	396,958	444,000	434,000	(10,000)
Less: Cost of Goods Purchased	163,760	152,202	150,000	140,750	(9,250)
GROSS PROFIT ON SALES	254,132	244,756	294,000	293,250	(750)
Food Cost	39%	38%	34%	32%	-1%
Labor Cost	46%	40%	42%	38%	-5%
EXPENSES:					
Payroll:					
Benefitted	7,107	35,019	58,252	60,000	1,748
Non-Benefitted	97,893	74,236	70,000	64,000	(6,000)
Student	88,907	47,821	60,000	40,000	(20,000)
Payroll Sub-Total	193,907	157,076	188,252	164,000	(24,252)
Employee Benefits	18,548	28,006	25,831	26,339	508
Total Payroll and Benefits	212,455	185,082	214,083	190,339	(23,744)
Advertising and Printing	1,654	150	300	450	150
Bank Charges	0	48	0	0	
Cable TV Service	875	1,067	332	332	0
Credit Card Fees	10,360	0	0	0	0
Computer Supplies/ Lease	0	634	0	0	0
Depreciation (non-cash)	2,527	3,369	3,369	847	(2,522)
Food Services Administration	33,674	52,482	47,794	50,978	3,184
Janitorial/Sanitation	8,866	12,785	4,300	8,000	3,700
Laundry	3,769	4,120	2,500	2,800	300
Licenses/Permits/Fees	2,317	1,523	7,805	7,805	0
Miscellaneous	1,474	1,752	0	0	0
Non-Student Tax	3,044	2,865	3,142	3,000	(142)
Office Supplies	590	303	200	500	300
Over/Short	263	197	0	0	0
Paper Supplies	28,003	25,593	28,000	21,500	(6,500)
Repairs/Maintenance	15,037	21,070	4,000	5,500	1,500
Royalties - Me N Eds	4,560	4,650	5,200	5,000	(200)
Smallwares	1,353	261	500	500	0
Telephone/Communications	0	17	150	150	0
Uniforms	0	0	350	300	(50)
Utilities	11,304	14,182	16,434	16,500	66
				0	
Total Operating Expenses	342,125	332,150	338,459	314,500	(23,958)
NET SURPLUS/(DEFICIT)	\$ (87,988)	\$ (87,399)	\$ (44,459)	\$ (21,250)	\$ 23,208

DINING SERVICES - CATERING BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
Beverages - Alcoholic	\$ 24,060	\$ 24,550	\$ 34,000	\$ 26,230	\$ (7,770)
Equipment Rental	87,060	95,038	90,000	50,320	-39,680
General Sales	1,997,100	1,316,069	1,815,008	1,350,000	(465,008)
Miscellaneous	14,026	10,767	12,000	9,300	(2,700)
TOTAL SALES	2,122,246	1,446,424	1,951,008	1,435,850	(515,158)
Less: Cost of Goods Purchased	687,087	340,898	674,000	400,000	(274,000)
GROSS PROFIT ON SALES	1,435,159	1,105,526	1,277,008	1,035,850	(241,158)
Food Cost	32%	24%	35%	28%	-7%
Labor Cost	26%	30%	29%	30%	1%
EXPENSES:					
Payroll:					
Benefitted	292,610	279,192	362,477	343,879	(18,598)
Non-Benefitted	47,292	11,175	31,560	11,000	(20,560)
Student	212,760	136,558	168,020	79,000	(89,020)
Payroll Sub-Total	552,662	426,925	562,057	433,879	(128,178)
Employee Benefits	186,752	143,073	168,230	159,624	(8,606)
Total Payroll and Benefits	739,414	569,998	730,286	593,503	(136,784)
Advertising	0	94	0	0	0
Bad Debt	(3,229)	(2,610)	0	0	0
Computer Lease	1,353	0	0	0	0
Computer Supplies	1,058	1,178	0	800	800
Depreciation (non-cash)	1,343	59,812	59,172	61,099	1,927
Dues/Memberships/Subscriptions	0	0	0	0	0
Employee Procurement		161		0	0
Equipment Rental	49,002	53,107	28,000	15,000	(13,000)
Food Services Administration	160,651	255,610	210,087	198,145	(11,942)
Janitorial/Sanitation	13,067	12,801	10,000	12,000	2,000
Laundry	30,398	25,524	25,000	24,000	(1,000)
Legal Fees	20	0	0	0	0
Licenses/Permits/Fees	6,927	6,275	5,000	5,000	0
Miscellaneous	4,369	6,596	500	500	0
Office Supplies	6,709	3,800	3,500	3,500	0
Paper Supplies	72,150	34,913	37,000	32,000	(5,000)
Postage/Freight	273	512	0	500	500
Repairs/Maintenance	13,325	8,430	8,000	10,000	2,000
Smallwares	5,426	1,797	2,500	3,000	500
Software	3,374	3,610	3,500	4,134	634
Telephone/Communications	0	512	720	720	0
Travel/Training	806	410	500	500	0
Uniforms	942	725	1,500	1,000	(500)
Utilities	8,334	3,987	6,000	6,000	0
Vehicle Expense	5,751	3,670	5,000	3,500	(1,500)
TOTAL OPERATING EXPENSES	1,121,463	1,050,912	1,136,266	974,901	(161,365)
NET SURPLUS/(DEFICIT)	\$ 313,697	\$ 54,615	\$ 140,742	\$ 60,949	\$ (79,793)

DINING SERVICES - COMMISSIONS BUDGET **2026-27**

	2023-24	2024-25	2025-26	2026-27	Budget
	Actual	Actual	Budget	Budget	Variance
INCOME:					
Juice It Up-ice	\$ 6,798	\$ 7,138	\$ 7,138	\$ 7,720	\$ 582
Vending Machines	16,402	16,460	18,000	28,000	10,000
NET SURPLUS	\$ 23,200	\$ 23,598	\$ 25,138	\$ 35,720	\$ 10,582

DINING SERVICES - STARBUCKS (LIBRARY) BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
General Sales	\$ 1,180,008	\$ 1,298,410	\$ 1,300,000	\$ 1,113,882	\$ (186,118)
Less: Cost of Goods Purchased	478,515	507,254	488,000	404,000	(84,000)
GROSS PROFIT ON SALES	701,493	791,156	812,000	709,882	-102,118
Food Cost	41%	39%	38%	36%	-1%
Labor Cost	32%	33%	34%	34%	0%
EXPENSES:					
Payroll:					
Benefitted	88,027	93,372	71,513	73,666	2,152
Non-Benefitted	7,707	23,547	30,000	51,500	21,500
Students	285,618	316,404	338,000	252,500	(85,500)
Payroll Sub-Total	381,352	433,323	439,513	377,666	(61,848)
Employee Benefits	45,652	50,306	26,430	27,228	799
Total Payroll and Benefits	427,004	483,629	465,943	404,894	(61,049)
Advertising and Printing	24	652	0	0	0
Amortization	0	0	3,000	3,000	0
Computer Lease	1,317	0	0	1,600	1,600
Computer Supplies	0	469	0	0	0
Credit Card Fees	32,940	46	0	0	0
Depreciation (Non-Cash)	335	2,009	0	2,009	2,009
Dues/Memberships/Subscriptions				0	0
Employee Recruitment	763	72	100	0	(100)
Food Services Administration	88,136	121,124	102,625	103,215	591
Janitorial/Sanitation	2,722	4,656	4,800	5,000	200
Laundry	3,861	4,294	4,200	4,800	600
Licenses/Permits/Fees	12,327	15,305	11,788	11,788	0
Miscellaneous	4,908	3,931	5,000	1,000	(4,000)
Office Supplies	410	704	500	500	0
Over/Short	330	28	0	0	0
Paper Supplies	47,112	32,391	36,000	29,500	(6,500)
Postage/Freight	16,345	13,427	13,350	13,698	348
Repairs/Maintenance	10,844	8,447	8,000	8,000	0
Royalties	108,176	117,643	117,000	100,249	(16,751)
Security	0	0	0	0	0
Smallwares	9,590	5,814	5,000	2,000	(3,000)
Software	0	0	5,000	5,000	0
Telephone/Communications	0	17	180	180	0
Travel/Training	0	0	0	0	0
Uniforms	200	128	200	150	(50)
Utilities	20	0	0	0	0
Total Operating Expenses	767,364	814,786	782,685	696,583	(86,102)
NET SURPLUS/(DEFICIT):	\$ (65,871)	\$ (23,630)	\$ 29,315	\$ 13,299	\$ (16,016)

DINING SERVICES - C-STORES BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
General	\$ 232,190	\$ 266,997	\$ 250,000	\$ 286,252	\$ 36,252
Less: Cost of Goods Purchased	161,678	159,449	135,000	162,082	27,082
GROSS PROFIT ON SALES	70,512	107,548	115,000	124,170	9,170
Food Cost	70%	60%	54%	57%	3%
Labor Cost	18%	18%	23%	19%	-3%
EXPENSES:					
Payroll:					
Benefited	158	0	0	0	0
Non-Benefitted	0	11,831	12,000	11,500	(500)
Student	41,036	36,181	45,000	44,000	(1,000)
Payroll Sub-Total	41,194	48,012	57,000	55,500	(1,500)
Employee Benefits	1,258	2,351	0	0	0
Total Payroll and Benefits	42,452	50,363	57,000	55,500	(1,500)
Advertising/Printing	328	0	0	0	0
Bank Charges	12,605	16	0	0	0
Computer Supplies	0	138	0	0	0
Depreciation	8,426	5,421	0	0	0
Food Services Administration	0	0	0	22,118	22,118
Janitorial/Sanitation	247	45	400	300	(100)
Laundry	1,857	1,857	2,000	1,500	(500)
Licenses/Permits/Fees	1,769	0	4,875	4,875	0
Miscellaneous	66	140	0	0	0
Office Supplies	109	218	200	200	0
Over/Short	(29)	28	0	0	0
Paper Supplies	1,112	670	1,500	2,000	500
Postage/Freight	10	28	0	0	0
Repairs/Maintenance	895	998	750	500	(250)
Security Services	0	0	0	0	0
Smallwares	0	2,291	0	250	250
Telephone/Communications	0	182	540	360	(180)
Uniforms	0	90	180	150	(30)
TOTAL OPERATING EXPENSES	69,847	62,485	67,445	87,753	20,308
NET SURPLUS/(DEFICIT)	\$ 665	\$ 45,064	\$ 47,555	\$ 36,417	\$ (11,138)

DINING SERVICES - DUNKIN' BUDGET 2026-27

	2023-24	2024-25	2025-26	2026-27	Budget
	Actual	Actual	Budget	Budget	Variance
SALES:					
Food	\$	-	\$ 834,000	\$ 650,000	(184,000)
Beverages		-	20,000	0	(20,000)
TOTAL SALES		0	854,000	650,000	(204,000)
Less: Cost of Goods Purchased		-	299,000	192,000	(107,000)
GROSS PROFIT ON SALES		0	555,000	458,000	(97,000)
Food Cost		0%	35%	30%	-5%
Labor Cost		0%	28%	28%	0%
EXPENSES:					
Payroll:					
Benefitted		0	26,523	72,306	45,783
Non-Benefitted		0	16,000	9,500	(6,500)
Student		0	197,000	100,000	(97,000)
Payroll Sub-Total		0	239,523	181,806	(57,717)
Employee Benefits		0	9,996	27,698	17,702
Total Payroll and Benefits		0	249,519	209,504	(40,015)
Advertising and Printing		0	1,000	0	(1,000)
Amortization		0	1,000	1,000	0
Depreciation (non-cash)		0	26,829	39,180	12,352
Food Services Administration		0	73,303	76,349	3,046
Janitorial/Sanitation		0	5,000	7,500	2,500
Laundry		0	4,000	4,000	0
Licenses/Permits/Fees		0	7,233	7,233	0
Miscellaneous		0	0	0	0
Non-Student Tax		0	0	1,600	1,600
Office Supplies		0	500	500	0
Over/Short		0	0	0	0
Paper Supplies		0	19,200	18,000	(1,200)
Repairs/Maintenance		0	5,000	7,500	2,500
Royalties		0	71,736	54,600	(17,136)
Smallwares		0	500	1,000	500
Software		0	0	0	0
Telephone/Communications		0	0	0	0
Travel/Training		0	0	0	0
Uniforms		89	1,500	500	(1,000)
Utilities		0	15,802	15,802	0
Total Operating Expenses	0	89	482,122	444,268	(37,853)
NET SURPLUS/(DEFICIT)	\$ -	\$ (89)	\$ 72,878	\$ 13,732	\$ (59,147)

DINING SERVICES - SMART FRIDGE BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
General Sales	\$ 17,714	\$ 38,540	\$ 45,000	\$ 80,000	35,000
TOTAL SALES	17,714	38,540	45,000	80,000	35,000
Less: Cost of Goods Purchased	8,549	15,975	20,000	35,000	15,000
GROSS PROFIT ON SALES	9,165	22,565	25,000	45,000	20,000
Food Cost		41%	44%	44%	-1%
Labor Cost		0%	6%	6%	0%
EXPENSES:					
Payroll:					
Benefitted	-	0	0	0	0
Non-Benefitted	-	0	0	1,000	1,000
Student	408	0	2,500	3,500	1,000
Payroll Sub-Total	408	0	2,500	4,500	2,000
Employee Benefits	12	0	0	0	0
Total Payroll and Benefits	420	0	2,500	4,500	2,000
Advertising and Printing	895	0	0	0	0
Bank Charges	1	11	0	0	0
Depreciation (non-cash)	2,804	3,807	4,881	4,881	0
Food Services Administration	-	0	0	0	0
Janitorial/Sanitation	30	60	0	0	0
Laundry	-	0	0	0	0
Licenses/Permits/Fees	1,333	5,921	5,000	10,500	5,500
Miscellaneous	15	196	0	0	0
Non-Student Tax	-	295	0	0	0
Office Supplies	42	0	0	0	0
Over/Short	22	171	0	0	0
Paper Supplies	(60)	487	500	1,000	500
Repairs/Maintenance	1,467	0	500	500	0
Royalties	-	0	0	0	0
Smallwares	180	29	0	0	0
Software	-	0	0	0	0
Telephone/Communications	-	0	0	0	0
Travel/Training	-	0	0	0	0
Uniforms	-	0	0	0	0
Utilities	-	0	0	0	0
Total Operating Expenses	7,149	\$ 10,977	13,381	21,381	8,000
NET SURPLUS/(DEFICIT)	\$ 2,016	\$ 11,587	\$ 11,619	\$ 23,619	\$ 12,000

DINING SERVICES - RSU BEVERAGES BUDGET 2026-27

	2023-24	2024-25	2025-26	2026-27	Budget
	Actual	Actual	Budget	Budget	Variance
SALES:					
Beverages	\$ 47,684	\$ 67,539	\$ 90,000	\$ 66,000	\$ (24,000)
TOTAL SALES	47,684	67,539	90,000	66,000	(24,000)
Less: Cost of Goods Purchased	27,963	33,923	31,000	20,900	-10,100
GROSS PROFIT ON SALES	19,721	33,616	59,000	45,100	(13,900)
Food Cost		50%	34%	32%	-3%
Labor Cost		48%	39%	35%	-4%
EXPENSES:					
Payroll:					
Benefitted	433	0	17,675	0	(17,675)
Non-Benefitted	0	18,012	6,800	21,000	14,200
Student	7,940	14,744	10,500	1,800	(8,700)
Payroll Sub-Total	8,373	32,756	34,975	22,800	(12,175)
Employee Benefits	779	2,363	8,123	0	(8,123)
Total Payroll and Benefits	9,152	35,119	43,098	22,800	(20,298)
Advertising:	1,268	0	0	0	0
Commissions	0	0	0	0	0
Computer Lease	0	0	0	0	0
Computer Supplies	69	0	0	0	0
Credit Card Fees	0	0	0	0	0
Depreciation (non-cash)		0	0	0	0
Food Services Administration	0	0	0	0	0
Janitorial/Sanitation	6,623	10,528	7,500	10,400	2,900
Laundry	0	0	0	0	0
Licenses/Permits/Fees	0	146	0	0	0
Miscellaneous	2,063	724	0	0	0
Non-Student Tax	0	516	0	550	550
Office Supplies	143	90	0	0	0
Over/Short	0	0	0	0	0
Paper Supplies	13,836	14,272	8,000	14,000	6,000
Repairs/Maintenance	770	3,107	500	4,000	3,500
Sanitation	180	0	0	0	0
Security Services	0	0	0	0	0
Smallwares	1,292	0	0	0	0
Telephone/Communications	0	0	0	0	0
Travel/Training	0	0	0	0	0
Uniforms	174	0	0	0	0
TOTAL OPERATING EXPENSES	35,570	64,502	59,098	51,750	(7,348)
NET SURPLUS/(DEFICIT)	\$ (15,851)	\$ (30,886)	\$ (98)	\$ (6,650)	\$ (6,552)

DINING SERVICES - RSU CAFÉ BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
General	\$ 87,555	\$ 110,639	\$ 110,000	\$ 113,824	\$ 3,824
Less: Cost of Goods Purchased	56,664	66,409	54,500	60,500	6,000
GROSS PROFIT ON SALES	30,891	44,230	55,500	53,324	-2,176
Food Cost	65%	60%	50%	53%	4%
Labor Cost	28%	23%	28%	23%	-5%
EXPENSES:					
Payroll:					
Benefited	0	0	0	0	0
Non-Benefitted	0	5,727	6,500	2,000	(4,500)
Student	24,260	19,168	24,500	24,000	(500)
Payroll Sub-Total	24,260	24,895	31,000	26,000	(5,000)
Employee Benefits	717	1,352	0	0	0
Total Payroll and Benefits	24,977	26,247	31,000	26,000	(5,000)
Advertising/Printing	0	123	0	0	0
Credit Card Fees	5,578	0	0	0	0
Contract Services	0	0	0	0	0
Depreciation	3,369	3,369	3,369	3,369	0
Dues/Memberships	0	146	0	0	0
Equipment Rental	0	0	0	0	0
Janitorial/Sanitation	570	82	200	0	(200)
Laundry	0	0	0	0	0
Licenses/Permits/Fees	377	0	349	349	0
Miscellaneous	0	0	0	0	0
Office Supplies	55	0	0	0	0
Over/Short	0	8	0	0	0
Paper Supplies	474	(162)	500	350	(150)
Repairs/Maintenance	3,601	933	1,000	1,000	0
Security Services	0	0	0	0	0
Smallwares	519	274	300	200	(100)
Telephone/Communications	0	0	0	0	0
Uniforms	0	0	0	0	0
TOTAL OPERATING EXPENSES	39,520	31,020	36,718	31,268	(5,450)
NET SURPLUS/(DEFICIT)	\$ (8,629)	\$ 13,210	\$ 18,782	\$ 22,056	\$ 3,274

DINING SERVICES - UNIVERSITY DINING HALL BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
Contract Sales:					
Commuter Contracts	\$ 58,934	\$ 65,712	\$ 35,000	\$ 100,000	\$ 65,000
Guests	267,153	282,899	210,000	323,361	113,361
Resident Meal Plan	4,604,246	5,217,780	6,121,958	6,148,866	26,908
Summer Conferences - Non-Taxable	317,462	371,449	300,000	202,158	(97,842)
Summer Conferences - Taxable	26,017	41,066	30,000	21,887	(8,113)
Total Sales	5,273,812	5,978,906	6,696,958	6,796,272	99,314
Less: Cost of Goods Purchased	1,750,113	1,768,686	2,050,000	2,072,000	22,000
GROSS PROFIT ON SALES	3,523,699	4,210,220	4,646,958	4,724,272	77,314
Food Cost	33%	30%	31%	30%	0%
Labor Cost	25%	23%	21%	22%	1%
EXPENSES:					
Payroll:					
Benefitted	291,505	382,280	401,914	416,917	15,003
Non-Benefitted	408,685	395,754	385,620	453,598	67,978
Student	611,795	605,024	622,184	608,380	(13,804)
Payroll Sub-Total	1,311,985	1,383,058	1,409,718	1,478,895	69,177
Employee Benefits	215,523	206,458	157,331	158,974	1,643
Total Payroll and Benefits	1,527,508	1,589,516	1,567,049	1,637,870	70,821
Advertising	129	233	300	200	(100)
Allowance for Uncollectible Debt	(6,798)	21,573	15,000	15,000	0
Computer Lease	677	0	0	0	0
Computer Supplies	0	0	0	0	0
Credit Card Fees	10,740	0	0	0	0
Depreciation (non-cash)	148,203	141,106	94,520	76,041	(18,478)
Dues/Memberships/Subscriptions	561	498	0	830	830
Employee Recruitment	0	223	0	0	0
Equipment Rental	695	1,141	1,500	0	(1,500)
Food Services Administration	486,581	902,998	797,686	845,092	47,406
Janitorial/Sanitation	63,766	88,856	85,000	93,064	8,064
Laundry	17,788	21,067	20,000	19,680	(320)
Licenses/Permits/Fees	1,231	1,056	1,064	1,064	0
Maintenance Fees-CBORD OPCS	7,493	7,932	5,000	8,000	3,000
Meal Cards	(860)	(502)	0	0	0
Miscellaneous	7,386	3,160	2,500	2,500	0
Office Supplies/Décor	1,195	786	500	750	250
Over/Short	(799)	3	0	0	0
Paper Supplies	35,983	15,530	15,000	14,640	(360)
Postage/Freight	255	1,066	1,000	1,000	0
Repairs/Maintenance	161,669	141,140	150,000	150,000	0
Resident Advisor Meals	150,886	122,288	103,620	133,400	29,780
Security Services	0	0	0	0	0
Smallwares	17,589	9,851	25,000	18,000	(7,000)
Telephone/Communications	395	1,501	1,500	1,500	0

**DINING SERVICES - UNIVERSITY DINING HALL BUDGET
2026-27**

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
Travel/Training	0	0	3,000	0	(3,000)
Uniforms	2,936	1,719	3,000	2,500	(500)
Utilities	238,041	258,439	316,750	279,114	(37,636)
Vehicle Expense	0	74	0	0	0
Warehouse Expense	58,064	22,696	10,081	13,211	3,130
TOTAL OPERATING EXPENSES	2,931,310	3,353,950	3,219,070	3,313,456	94,386
NET SURPLUS	\$ 592,394	\$ 856,270	\$ 1,427,888	\$ 1,410,816	\$ (17,072)

DINING SERVICES - USU FOOD COURT BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
Beverages	\$ 235,873	\$ 156,932	\$ 200,000	\$ 125,500	\$ (74,500)
Panda Express Commission	172,058	159,867	175,000	147,870	(27,130)
Subway	474,524	412,351	448,000	424,619	(23,381)
USU Snack Bar	145,171	132,033	140,000	139,500	(500)
TOTAL SALES	1,027,626	861,183	963,000	837,489	(125,511)
Less: Cost of Goods Purchased	332,975	230,609	300,500	239,500	(61,000)
GROSS PROFIT ON SALES	694,651	630,574	662,500	597,989	(64,511)
Food Cost	32%	27%	31%	29%	-3%
Labor Cost	38%	40%	39%	37%	-2%
EXPENSES:					
Payroll:					
Benefitted	70,289	73,624	92,123	94,887	2,764
Non-Benefitted	45,068	25,223	13,552	25,750	12,198
Student	271,342	243,200	270,000	189,500	(80,500)
Payroll Sub-Total	386,699	342,047	375,675	310,137	(65,538)
Employee Benefits	36,573	39,819	32,310	34,728	2,418
Total Payroll and Benefits	423,272	381,866	407,985	344,865	(63,120)
Advertising:					
Other	164	229		0	0
Subway	25,797	18,760	20,000	20,000	0
Amortization	500	500	500	0	(500)
Bank Charges/Credit Card Fees	40,608	(10,027)	0	0	0
Computer Lease	1,353	0	0	0	0
Computer Software	0	940	0	0	0
Contract Services-USU Building Operations	20,300	20,300	20,300	20,300	0
Credit Card Fees	40,608	0	0	0	0
Depreciation (non-cash)	7,286	12,133	19,868	17,939	(1,928)
Food Services Administration	28,929	64,003	58,643	58,980	337
Janitorial/Sanitation	5,457	9,042	4,500	8,500	4,000
Laundry	4,885	4,706	4,700	4,100	(600)
Licenses/Permits/Fees	1,200	193	14,218	14,218	0
Miscellaneous	1,976	475	500	500	0
Non-Student Tax	6,550	5,367	6,000	5,408	(592)
Office Supplies	1,606	1,327	750	750	0
Over/Short	(1,385)	3,771	0	0	0
Paper Supplies	15,330	10,834	13,000	11,500	(1,500)
Postage & Freight	59	356	0	100	100
Repairs/Maintenance	9,108	19,026	8,500	8,000	(500)
Royalties:				0	
Subway	39,244	33,351	35,840	33,970	(1,870)
Security Services	0	0	0	0	0
Smallwares	2,181	8,165	2,000	1,200	(800)
Telephone/Communications	0	347	1,080	540	(540)
Travel/Training	0	0	0	0	0
Uniforms	932	311	600	500	(100)
University Student Union Rent	61,900	61,900	51,000	45,000	(6,000)
TOTAL OPERATING EXPENSES	737,860	647,875	669,983	596,371	(73,613)
NET SURPLUS/(DEFICIT)	\$ (43,211)	\$ (17,301)	\$ (7,483)	\$ 1,618	\$ 9,102

DINING SERVICES - TACO BELL BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
Food - Taco Bell	193,447	428,555	439,000	425,500	(13,500)
TOTAL SALES	193,447	428,555	439,000	425,500	(13,500)
Less: Cost of Goods Purchased	72,772	130,969	131,000	112,850	(18,150)
GROSS PROFIT ON SALES	120,675	297,586	308,000	312,650	4,650
Food Cost	38%	31%	30%	27%	-3%
Labor Cost	76%	50%	44%	39%	-4%
EXPENSES:					
Payroll:					
Benefitted	8,880	13,384	13,261	13,658	396
Non-Benefitted	21,677	53,213	36,000	43,500	7,500
Student	116,638	147,159	142,000	110,750	(31,250)
Payroll Sub-Total	147,195	213,756	191,261	167,908	(23,354)
Employee Benefits	10,748	18,367	8,252	8,473	221
Total Payroll and Benefits	157,943	232,123	199,513	176,381	(23,133)
Advertising	0	0	0	0	0
Amortization			500	500	0
Bank Charges	0	168	0	0	
Computer Lease	0	0	0	0	0
Credit Card Fees	5,133	0	0	0	0
Depreciation (non-cash)	3,641	44,387	44,527	44,527	(0)
Food Services Administration	38,639	32,002	29,321	29,490	169
Janitorial/Sanitation	8,809	12,254	3,500	11,000	7,500
Licenses/Permits/Fees	1,031	727	5,541	6,500	959
Miscellaneous	210	0	500	0	(500)
Non-Student Tax	1,479	3,277	3,362	3,486	124
Office Supplies	626	771	500	500	0
Over/Short	(203)	122	0	0	0
Paper Supplies	4,951	7,926	7,400	6,904	(496)
Postage	0	0	0	0	0
Repairs/Maintenance	17,831	26,680	5,000	12,668	7,668
Royalties:					
Taco Bell	13,540	29,999	30,730	29,785	(945)
Smallwares	277	806	500	1,000	500
Telephone/Communications	0	17	180	180	0
Uniforms	174	244	500	400	(100)
Utilities	1,577	1,346	1,400	1,400	0
				0	
TOTAL OPERATING EXPENSES	255,658	392,849	332,975	324,721	(8,254)
NET SURPLUS/(DEFICIT):	\$ (134,983)	\$ (95,261)	\$ (24,975)	\$ (12,071)	\$ 12,904

DINING SERVICES - THE HABIT BURGER BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
Food	\$ 430,551	\$ 621,109	\$ 694,000	\$ 595,000	(99,000)
Other Revenue	81	196	0	0	0
TOTAL SALES	430,632	621,305	694,000	595,000	(99,000)
Less: Cost of Goods Purchased	112,193	174,802	195,000	158,950	(36,050)
GROSS PROFIT ON SALES	318,439	446,503	499,000	436,050	(62,950)
Food Cost	26%	28%	28%	27%	-1%
Labor Cost	60%	48%	35%	35%	0%
EXPENSES:					
Payroll:					
Benefitted	116,938	92,981	60,394	107,195	46,801
Non-Benefitted	29,229	47,086	45,000	8,500	(36,500)
Student	113,861	161,137	140,000	95,500	(44,500)
Payroll Sub-Total	260,028	301,204	245,394	211,195	(34,199)
Employee Benefits	56,235	41,587	16,719	33,824	17,105
Total Payroll and Benefits	316,263	342,791	262,113	245,019	(17,094)
Advertising and Printing	0	40	0	0	0
Amortization	3,500	3,500	3,500	3,500	0
Bank Charges	8,798	51	0	0	0
Computer Supplies	462	0	0	0	0
Depreciation (non-cash)	2,805	34,350	34,491	34,491	0
Employee Recruitment	0	32	0	0	0
Food Services Administration	72,515	86,083	58,643	58,980	337
Janitorial/Sanitation	3,950	6,674	2,500	5,000	2,500
Laundry	6,420	6,862	3,000	3,800	800
Licenses/Permits/Fees	12,520	35,886	10,132	10,132	0
Miscellaneous	2,002	5,726	250	500	250
Non-Student Tax	0	4,754	5,000	3,000	(2,000)
Office Supplies	705	191	400	500	100
Over/Short	1,101	1,464	0	0	0
Paper Supplies	9,155	14,403	15,000	10,500	(4,500)
Postage/Freight	22	7	0	0	0
Repairs/Maintenance	8,266	19,253	2,500	18,000	15,500
Royalties	11,608	7,576	37,070	32,725	(4,345)
Sanitation	859	1,254	0	0	0
Smallwares	854	106	500	500	0
Telephone/Communications	0	0	0	0	0
Travel/Training	0	0	0	0	0
Uniforms	480	244	500	250	(250)
Utilities	0	0	0	0	0
Total Operating Expenses	462,285	571,247	435,598	426,897	(8,701)
NET SURPLUS/(DEFICIT)	\$ (143,846)	\$ (124,744)	\$ 63,402	\$ 9,153	\$ (54,249)

DINING SERVICES - TOSS-N-CHOP BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
SALES:					
Food/Beverages	\$ 122,228	\$ 222,360	\$ 275,000	\$ 265,250	(9,750)
Other Revenue	-	0		0	0
TOTAL SALES	122,228	222,360	275,000	265,250	-9,750
Less: Cost of Goods Purchased	64,879	101,767	102,000	99,500	(2,500)
GROSS PROFIT ON SALES	57,349	120,593	173,000	165,750	(7,250)
Food Cost		46%	37%	38%	0%
Labor Cost		46%	31%	32%	1%
EXPENSES:					
Payroll:					
Benefitted	23,032	15,512	13,261	13,658	396
Non-Benefitted	11,387	14,524	18,000	6,000	(12,000)
Student	68,747	72,091	53,000	64,000	11,000
Payroll Sub-Total	103,166	102,127	84,261	83,658	(604)
Employee Benefits	14,366	9,728	8,252	8,473	221
Total Payroll and Benefits	117,532	111,855	92,513	92,131	(383)
Advertising	692	0	0	0	0
Bank Fees	8,014	36	0	0	0
Computer Expense	0	0	0	0	0
Depreciation (non-cash)	40,789	32,002	27,680	27,680	0
Food Services Administration	2,237	27,540	29,321	31,156	1,835
Janitorial/Sanitation	907	1,184	1,000	1,800	800
Laundry	3,880	5,620	1,000	4,800	3,800
Licenses/Permits/Fees	1,031	14	10,555	4,732	(5,823)
Miscellaneous	457	(1,023)	250	250	0
Non-Student Tax	0	1,702	1,760	2,000	240
Office Supplies	289	265	100	200	100
Over/Short	101	(139)	0	0	0
Paper Supplies	6,661	13,889	10,000	14,000	4,000
Repairs/Maintenance	1,411	8,398	2,500	7,600	5,100
Sanitation	859	1,145	500	0	(500)
Smallwares	1,672	57	500	750	250
Software	0	68	0	0	
Telephone/Communications	0	0	0	0	0
Travel/Training	0	0	0	0	0
Uniforms	174	0	250	250	0
Utilities	0	0	0	0	0
Total Operating Expenses	186,706	202,613	177,930	187,349	9,419
NET SURPLUS/(DEFICIT)	\$ (129,357)	\$ (82,020)	\$ (4,930)	\$ (21,599)	\$ (16,669)

DINING SERVICES- WAREHOUSE BUDGET
2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 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	38,157	8,805	0	0	0
Janitorial/Sanitation	1,153	1,057	1,153	1,200	47
Depreciation	0	3,511	3,511	3,511	0
Miscellaneous	397	0	417	0	(417)
Office Supplies	0	0	0	0	0
Repairs/Maintenance	16,006	9,323	5,000	8,500	3,500
Telephone/Communications	0	0	0	0	0
Vehicle Expense	0	0	0	0	0
Total Expenses	55,713	22,696	10,081	13,211	3,130
AMOUNT TO BE ALLOCATED	55,713	22,696	10,081	13,211	3,130
*ALLOCATED AS FOLLOWS:					
Residence Dining Facility	55,713	22,696	10,081	13,211	3,130
TOTAL ALLOCATION	\$55,713	\$22,696	\$10,081	\$13,211	\$3,130

STUDENT UNIONS BUDGET SUMMARY

2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
INCOME:					
Building Operations	\$ 99,825	\$ 97,118	\$ 20,300	\$ 90,300	\$ 70,000
General	5,418,098	5,267,662	5,133,487	5,143,487	10,000
Information Center/Reservations	2,019	1,570	1,500	1,500	0
Student Programs (formerly USU Productions)	20,000	17,000	181,000	180,000	(1,000)
Bulldog Bowl	392,408	354,262	282,100	296,200	14,100
Satellite Student Union	78,129	71,425	60,000	61,000	1,000
TOTAL INCOME:	6,010,479	5,809,037	5,678,387	5,772,487	94,100
EXPENSES:					
Building Operations	1,013,689	1,036,496	1,074,909	1,116,766	41,857
General	2,190,213	2,153,321	2,718,171	2,891,142	172,971
Information Center/Reservations	216,688	201,989	235,905	245,857	9,952
Student Programs (formerly USU Productions)	314,218	350,975	756,968	750,056	(6,911)
Bulldog Bowl	280,345	303,063	281,366	295,020	13,653
Satellite Student Union	158,585	147,270	149,999	159,589	9,590
TOTAL EXPENSES:	4,173,738	4,193,114	5,217,319	5,458,430	241,111
NET SURPLUS:	\$ 1,836,745	\$ 1,615,925	\$ 461,068	\$ 314,057	\$ (147,012)

STUDENT UNIONS - GENERAL BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
INCOME:					
Commercial Leased Space - Dining Services	61,900	61,900	51,000	45,000	(6,000)
Equipment Donation	156,283	0	0		0
RSU Conference Space Revenue	224,043	237,240	125,000	125,000	0
Miscellaneous	1,750	13,334	2,000	3,000	1,000
Lease Space	61,225	42,000	42,000	57,000	15,000
ATM	9,697	9,697	10,287	10,287	(0)
Student Union Fees Returned to Operations	4,903,200	4,903,200	4,903,200	4,903,200	0
TOTAL INCOME:	5,418,098	5,267,371	5,133,487	5,143,487	10,000
EXPENSES:					
Payroll:					
Benefitted	449,910	456,389	411,867	468,106	56,240
Non-Benefitted	349	10,269	30,000	30,000	0
Student	153,476	121,467	140,210	145,000	4,790
Student - Marketing Assistants	0	13,544	85,000	90,000	5,000
Payroll Sub-Total	603,735	601,669	667,077	733,106	66,030
Employee Benefits	224,147	302,787	288,124	325,562	37,439
Actual Retired Employee Benefits	35,290	36,997	39,261	42,506	3,245
Accrued Retired Employee Benefits	(3,590)	(218,729)	0	0	0
Total Payroll and Benefits	859,582	722,724	994,461	1,101,174	106,713
Advertising/Printing	306	0	2,000	2,000	0
Minor Equipment (under \$5,000)	10,369	7,208	20,000	20,000	0
Computer Lease	8,894	0	0	1,600	1,600
Consultant	0	4,950	0	0	0
Depreciation (non-cash)	117,565	214,738	238,393	290,258	51,865
Dues/Memberships/Subscriptions	3,273	3,406	10,000	10,000	0
Employee Recruitment	943	1,055	3,000	3,000	0
Graphics	6,019	6,676	15,000	15,000	0
Insurance	49,726	53,045	39,077	37,109	(1,968)
Licenses, Permits, Fees	0	0	7,500	7,500	0
Management Services Agreement Fee	300,000	325,000	325,000	325,000	0
Miscellaneous	287	391	1,000	1,000	0
Office Supplies	2,749	2,939	3,500	3,000	(500)
Postage	40	6	500	500	0
Professional Development	0	0	7,500	7,500	0
Repairs/Maintenance	14,729	4,614	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	1,095	2,406	7,740	8,000	260
Travel/Training	1,401	2,751	7,500	7,500	0
Uniforms	2,133	2,956	8,000	8,000	0
Utilities	511,102	498,456	685,000	700,000	15,000
TOTAL EXPENSES:	2,190,213	2,153,321	2,718,171	2,891,142	172,971
NET SURPLUS:	\$ 3,227,885	\$ 3,114,050	\$ 2,415,316	\$ 2,252,345	\$ (162,971)

STUDENT UNIONS - BUILDING OPERATIONS BUDGET
2026-27

	2023-24	2024-25	2025-26	2026-27	Budget
	Actual	Actual	Budget	Budget	Variance
INCOME:					
USU Custodial Services	\$ 99,825	\$ 97,118	\$ 20,300	\$ 20,300	\$ -
RSU Room Set Up Services	0	0	0	70,000	70,000
TOTAL GROSS INCOME	99,825	97,118	20,300	90,300	70,000
EXPENSES:					
Payroll:					
Benefitted	161,850	175,415	172,836	182,468	9,632
Non-Benefitted	80,756	69,010	100,000	100,000	0
Student - Custodial	306,291	362,711	300,000	300,000	0
Student - Maintenance	6,893	0	10,000	20,000	10,000
Payroll Sub-Total	555,790	607,136	582,836	602,468	19,632
Employee Benefits	83,585	95,171	70,273	72,498	2,225
Total Payroll and Benefits	639,375	702,307	653,109	674,966	21,857
Capital Equipment	2,484	496	75,000	75,000	0
Computer Lease	2,030	0	0	0	0
Custodial Supplies	40,899	41,171	65,000	65,000	0
Employee Recruitment	833	743	1,500	1,500	0
Miscellaneous	770	661	300	300	0
Repairs/Maintenance	135,513	117,753	100,000	100,000	0
Service Contracts	191,785	173,365	180,000	200,000	20,000
TOTAL EXPENSES	1,013,689	1,036,496	1,074,909	1,116,766	41,857
NET DEFICIT:	\$ (913,864)	\$ (939,378)	\$ (1,054,609)	\$ (1,096,466)	\$ (41,857)

STUDENT UNIONS - WELCOME CENTER/RESERVATIONS BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
INCOME:					
Support Services:					
Information Center Commissions	\$ 2,015	\$ 1,302	\$ 1,500	\$ 1,500	\$ -
Packaging Supplies	4	0	0	0	0
Satellite Box Office	0	268	0	0	0
TOTAL INCOME:	2,019	1,570	1,500	1,500	0
EXPENSES:					
Payroll:					
Benefitted	75,046	52,505	78,240	79,438	1,198
Student - Info Center	41,002	124,794	41,981	42,000	19
Student - Reservations	71,593	0	75,000	80,000	5,000
Payroll Sub-Total	187,641	177,299	195,221	201,438	6,217
Employee Benefits	21,393	23,394	34,884	32,619	(2,265)
Total Payroll and Benefits	209,034	200,693	230,105	234,057	3,952
Advertising/Printing	0	0	1,000	500	(500)
Computer Lease	190	190	0	0	0
Credit Card Fees	706	779	1,000	1,000	0
Miscellaneous	0	0	200	200	0
Office Supplies	774	57	2,500	2,500	0
Over/Short	(57)	(12)	100	100	0
Packing Supplies	0	0	0	0	0
Service Contracts	6,041	282	1,000	7,500	6,500
TOTAL EXPENSES:	216,688	201,989	235,905	245,857	9,952
NET DEFICIT:	\$ (214,669)	\$ (200,419)	\$ (234,405)	\$ (244,357)	\$ (9,952)

STUDENT UNIONS - STUDENT PROGRAMS BUDGET 2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
INCOME:					
Program Activities:					
Homecoming	\$ 20,000	\$ 17,000	\$ 6,000	\$ 5,000	\$ (1,000)
Club Sports	0	0	175,000	175,000	0
TOTAL INCOME:	20,000	17,000	181,000	180,000	(1,000)
EXPENSES:					
Payroll:					
Benefitted	0	0	102,878	106,542	3,664
Non-Benefitted	1,967	20,339	0	0	0
Student	136,778	140,968	140,000	145,000	5,000
Payroll Sub-Total	138,745	161,307	242,878	251,542	8,664
Employee Benefits	346	4,214	38,090	25,015	(13,075)
Total Payroll and Benefits	139,091	165,521	280,968	276,556	(4,411)
Programs:					
Club Sports	13,338	11,174	175,000	175,000	0
esports	0	1,542	15,000	15,000	0
Signature Programs	74,191	90,049	100,000	100,000	0
General Programming, Supplies, Equipment	2,744	815	10,000	10,000	0
Convocation/Welcome Week	17,769	18,865	20,000	25,000	5,000
Homecoming	47,489	38,799	40,000	45,000	5,000
SU Board	1,338	5,000	15,000	10,000	(5,000)
Leadership	13,785	11,544	40,000	40,000	0
Performing Arts/Center Stage	792	30	0	0	0
Student Board/Leadership Training	0	0	15,000	15,000	0
Computer Lease	0	0	0	0	0
Co-Sponsorships	0	0	15,000	10,000	(5,000)
Dues/Memberships/Subscriptions	1,405	1,445	5,000	4,000	(1,000)
Marketing/Promotions	0	0	15,000	15,000	0
Office Supplies	26	788	3,000	1,500	(1,500)
Travel	2,250	5,403	8,000	8,000	0
TOTAL EXPENSES:	314,218	350,975	756,968	750,056	(6,911)
NET DEFICIT:	\$ (294,218)	\$ (333,975)	\$ (575,968)	\$ (570,056)	\$ 5,911

BULLDOG BOWL BUDGET

2026-27

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
INCOME:					
Billiards	\$ 46,840	\$ 47,217	\$ 35,000	\$ 40,000	\$ 5,000
Bowling	261,928	245,910	200,000	200,000	0
Coin-Op Games	31,718	7,896	6,000	8,000	2,000
Locker Rentals	364	60	100	200	100
Promotional Events	876	4,007	1,000	8,000	7,000
Shoe Rentals	50,682	49,172	40,000	40,000	0
TOTAL INCOME:	392,408	354,262	282,100	296,200	14,100
EXPENSES:					
Payroll:					
Benefitted	49,025	48,490	45,890	47,261	1,371
Non-Benefitted	17,563	38,762	25,000	32,000	7,000
Student	137,332	151,771	140,000	140,000	0
Payroll Sub-Total	203,920	239,023	210,890	219,261	8,371
Employee Benefits	45,221	28,045	22,876	23,458	582
Total Payroll and Benefits	249,141	267,068	233,766	242,720	8,953
Advertising/Printing	0	0	500	500	0
Billiard Supplies	1,103	595	2,000	2,000	0
Bowling Supplies	7,625	5,668	6,000	6,000	0
Minor Equipment (under \$5K)	0	0	500	500	0
Computer Lease	0	0	0	0	0
Credit Card Fees	7,709	7,254	7,000	7,000	0
Dues/Memberships/Subscriptions	0	0	2,000	2,000	0
Miscellaneous	0	0	500	500	0
Office Supplies	1,196	835	1,000	700	(300)
Over/Short	225	(1,441)	100	100	0
Repairs & Maintenance	11,262	13,667	15,000	20,000	5,000
Service Contracts	2,084	8,930	12,000	12,000	0
Special Events-Parties/Groups	0	487	1,000	1,000	0
TOTAL EXPENSES:	280,345	303,063	281,366	295,020	13,653
NET SURPLUS/(DEFICIT):	\$ 112,063	\$ 51,199	\$ 734	\$ 1,180	\$ 447

SATELLITE STUDENT UNION BUDGET
2026-27

	2023-24	2024-25	2025-26	2026-27	Budget
	Actual	Actual	Budget	Budget	Variance
INCOME:					
Equipment Rental	\$ 20,785	\$ 18,130	\$ 15,000	\$ 15,000	\$ -
Space Rental	36,935	36,923	30,000	30,000	0
Technicians	20,409	16,372	15,000	16,000	1,000
TOTAL INCOME:	78,129	71,425	60,000	61,000	1,000
EXPENSES:					
Payroll:					
Benefitted	62,431	66,067	58,359	60,116	1,757
Student	19,634	24,031	19,675	20,000	325
Payroll Sub-Total	82,065	90,098	78,034	80,116	2,082
Employee Benefits	15,501	17,575	17,365	17,873	508
Total Payroll and Benefits	97,566	107,673	95,399	97,989	2,590
Capital Equipment	0	0	15,000	15,000	0
Minor Equipment	0	0	8,000	8,000	0
Computer Lease	0	0	0	1,600	1,600
Employee Relations	0	0	0	0	0
Equipment Rental	710	1	0	0	0
Miscellaneous	0	0	0	0	0
Repairs/Maintenance	45,296	27,718	25,000	30,000	5,000
University Donations	0	0	0	0	0
Utilities	15,013	11,878	6,600	7,000	400
TOTAL EXPENSES:	158,585	147,270	149,999	159,589	9,590
NET SURPLUS/(DEFICIT):	\$ (80,456)	\$ (75,845)	\$ (89,999)	\$ (98,589)	\$ (8,590)

CAPITAL BUDGET

2026-27

Cost Center	Type	Estimated Cost	# of Yrs	2026-27 Budgeted Depreciation
Administration	Depreciation on Existing Assets			\$ 6,313
				<u>\$ 6,313</u>
Administration - IT	Depreciation on Existing Assets			\$ 48,434
	Network Refresh	331,923	10	\$ 33,192
				-
				<u>\$ 81,627</u>
Kennel Bookstore	Depreciation on Existing Assets			\$ 14,024
				<u>\$ 14,024</u>
Student Housing	Depreciation on Existing Assets			\$ 1,107,882
	Awnings	103,457	5	20,691
	Interior Painting (Aspen/Ponderosa)	244,920	7	34,989
	Flooring/Vanities (Aspen/Ponderosa)	440,015	10	44,002
	Stairwell Fire Rated Doors (year 3 of 3)	218,360	15	14,557
	Fire Damper Remediation (SFM Requirement)	332,000	25	13,280
	Sliding Exterior Doors (3 - Atrium, 2 - Baker)	67,245	15	4,483
				<u>\$ 1,239,883</u>
University Dining Services	Depreciation on Existing Assets			\$ 329,797
	UDH Make Up Air Units (5 replacement units)	60,000	5	\$ 12,000
	UDH Dishroom Refresh	200,000	10	\$ 20,000
				<u>\$ 361,797</u>
Student Unions	Depreciation on Existing Assets			\$ 222,235
	Flatbed Cart	23,000	3	\$ 7,667
	Bulldog Bowl Lane Machine (replacement)	30,000	5	\$ 6,000
	Bulldog Bowl Furniture (Phase 1 of 2)	40,000	7	\$ 5,714
	USU Balcony Lighting	50,000	5	\$ 10,000
	USU Pavillion Elevator (Replacement)	150,000	7	\$ 21,429
	SSU Chairs (reupholster)	115,000	10	\$ 11,500
	SSU Railing Replacement	40,000	7	\$ 5,714
				<u>\$ 290,258</u>
Student Recreation Center	Depreciation on Existing Assets			\$ 127,767
				<u>\$ 127,767</u>
Save Mart Center	Depreciation on Existing Assets-Building			\$ 2,535,573
	Depreciation on Existing Assets -Equipment			336,550
	Basketball Floor and Baskets	300,000	20	15,000
	Elevator Modernization (Unit 1 of 5)	120,000	5	24,000
	Large Walk-in Freezer Repair	425,000	10	42,500
	Fire System Refresh (Replacement of panels and drives)	500,000	10	50,000
				<u>\$ 2,953,623</u>