



Associated Students
California State University Chico

BUDGET

**APPROVED FOR THE YEAR ENDING
JUNE 30, 2027**

OVERVIEW OF APPROVED BUDGET BY FUND

The overview of approved budgets by fund reflects the Associated Students' entire budget in an income statement format. This statement provides a one-page view of the Associated Students financial budget as a whole.

During the 2026-27 year, the Associated Student's total revenues and income are projected to be approximately \$26,481,901. This includes \$10,128,281 in business sales, \$12,065,766 in campus allocated student fees, \$1,010,000 in interest income, and \$3,277,854 in other income. Operating expenses are projected to be approximately \$26,272,102. Included in the operating expenses is \$3,202,431 in cost of sales, \$16,099,866 in personnel costs, and \$6,969,805 in other operating expenses.

The total increase in net assets of the Associated Students for the 2026-27 year is projected to be \$209,799.

Associated Students, CSU, Chico
Overview of Approved Budgets by Fund
For the Year Ending June 30, 2027

	Total AS Budget	Activity Fee Fund	Student Union Fund BMU	Student Union Fund WREC	Corporate Services Fund	Auxiliary Activities Fund Total	Auxiliary Activities	
							Wildcat Store	Dining Services
Revenues and Income								
Sales-Net of Discounts	10,128,281	0	0	0	0	10,128,281	0	10,128,281
Campus Allocation of Fee Income	12,065,766	2,067,893	4,863,326	5,134,547	0	0	0	0
Interest Income	1,010,000	210,000	450,000	0	0	350,000	200,000	150,000
Other Income	3,277,854	1,100,234	469,550	184,300	28,000	1,495,770	996,000	499,770
Total Revenues and Income	26,481,901	3,378,127	5,782,876	5,318,847	28,000	11,974,051	1,196,000	10,778,051
Operating Expenses								
Cost of Sales	3,202,431	0	0	0	0	3,202,431	0	3,202,431
Salaries and Wages	12,035,100	1,586,827	2,540,468	2,372,119	1,522,597	4,013,089	14,647	3,998,442
Officer Scholarships	167,460	135,378	15,097	0	15,097	1,888	944	944
Employee Benefits	4,064,766	625,536	935,777	590,350	600,852	1,312,251	4,837	1,307,414
Professional Services	712,007	32,622	251,342	85,884	302,123	40,036	0	40,036
Audit	73,900	18,900	0	0	55,000	0	0	0
Corporate Services Reimbursement	0	465,351	897,419	604,133	(2,779,764)	812,861	58,025	754,836
Insurance	540,181	58,989	180,230	170,503	13,749	116,710	23,198	93,512
Operating Supplies	561,541	16,450	64,950	201,125	0	279,016	0	279,016
Repairs, Maintenance, Recycling	670,185	19,356	262,628	176,150	24,344	187,707	3,516	184,191
Utilities	1,046,815	17,632	262,956	510,000	10,800	245,427	67,951	177,476
Rent	2,200	0	(481,040)	0	0	483,240	316,435	166,805
Contributions to University	135,504	0	0	0	0	135,504	70,000	65,504
AF Custodialship Reimbursement	8,000	8,000	0	0	0	0	0	0
Professional Development & Dues	192,572	42,777	41,035	34,510	54,400	19,850	0	19,850
Employee Training & Staff Conference	21,500	11,500	0	0	10,000	0	0	0
Food Costs	15,840	15,840	0	0	0	0	0	0
Telephone & Communications	166,922	22,370	42,418	33,690	30,050	38,394	8,400	29,994
Postage & Freight	4,350	175	275	50	3,850	0	0	0
Office Supplies	20,530	4,000	6,155	2,775	7,600	0	0	0
Sustainability Programs	95,067	0	95,067	0	0	0	0	0
Printing and Copies	4,425	4,425	0	0	0	0	0	0
Depreciation	781,917	0	301,581	301,708	24,533	154,095	8,670	145,425
Advertising & Publicity	43,633	8,637	14,500	12,900	0	7,596	0	7,596
Staff Recognition & Student Awards	11,750	9,250	0	0	2,500	0	0	0
Programming	418,791	144,741	229,750	31,800	0	12,500	0	12,500
Software Maintenance & Sm Equip Purchases	407,668	17,950	122,100	167,000	100,618	0	0	0
Other	867,047	111,421	168	24,150	29,651	701,657	500,400	201,257
Total Operating Expenses	26,272,102	3,378,127	5,782,876	5,318,847	28,000	11,764,252	1,077,023	10,687,229
Inc (Dec) in Unrestricted Net Assets	209,799	0	0	0	0	209,799	118,977	90,822

A S S O C I A T E D
S T U D E N T S

THE ACTIVITY FEE FUND

**FOR THE YEAR ENDING
JUNE 30, 2027**

ASSOCIATED STUDENTS CSU, CHICO
ACTIVITY FEE FUND
Actual & Budgeted Income and Expenses
For the Years Ended June 30

	<u>Actual Experience 2025</u>	<u>Original Budget 2026</u>	<u>Estimated Results 2026</u>	<u>Approved Budget 2027</u>
INCOME				
Income Sources				
Campus Allocation of Fee Income	1,724,034	1,957,236	1,656,324	2,067,893
Indirect Income	77,311	60,000	73,560	72,166
Interest/Investments	242,855	220,000	225,000	210,000
Miscellaneous Income	7,476	0	92	0
TOTAL INCOME	<u>2,051,676</u>	<u>2,237,236</u>	<u>1,954,976</u>	<u>2,350,059</u>
ALLOCATED FUNDS				
University Service Fees/Expenses				
Indirect Costs to CSE	28,993	25,000	26,000	26,000
University VPBF Accounting/Custodial Fee	7,750	9,000	7,750	8,000
Campus IT Charges	14,946	13,356	19,164	20,122
Total University Service Fees	<u>51,689</u>	<u>47,356</u>	<u>52,914</u>	<u>54,122</u>
Corporate Services				
Financial Services Office	198,957	245,314	222,096	246,826
Administration & HR Offices	120,528	135,970	118,761	139,844
Information Technology Office	58,487	65,794	98,385	103,581
Corporate Services Depreciation Alloc	4,940	0	0	0
Total Corporate Services	<u>382,912</u>	<u>447,078</u>	<u>439,242</u>	<u>490,251</u>
AF Operational Costs				
AF Administration Support	178,851	259,456	117,950	184,089
Corporate Insurance	44,623	62,592	50,440	58,989
Depreciation	933	0	0	0
Small Equipment	0	0	2,100	0
Utilities Reimbursement to Union	6,533	6,533	9,418	9,418
Custodial Reimbursement to Union	7,270	7,270	7,270	7,270
Bank Charges	1,078	1,000	1,250	1,250
Other Expense-PR Health & CalPERS	(49,857)	0	0	0
Total AF Operational Costs	<u>189,431</u>	<u>336,851</u>	<u>188,428</u>	<u>261,016</u>
Government Affairs				
GAO Administration	445,065	498,964	466,563	590,190
Elected Representatives Scholarships	122,107	126,518	126,518	134,434
Elected Reps Expense Budgets	5,338	6,750	7,250	7,250
Elections Budget	1,254	5,940	6,160	5,940
Total Government Affairs	<u>573,764</u>	<u>638,172</u>	<u>606,491</u>	<u>737,814</u>

ASSOCIATED STUDENTS CSU, CHICO
ACTIVITY FEE FUND
Actual & Budgeted Income and Expenses
For the Years Ended June 30

	<u>Actual Experience 2025</u>	<u>Original Budget 2026</u>	<u>Estimated Results 2026</u>	<u>Approved Budget 2027</u>
Annual Program Allocations				
Emergency Reserves Allowance	3,206	30,045	30,142	31,160
Social Justice & Equity	3,720	7,500	7,500	7,500
Revenue Sharing	14,663	35,000	35,000	35,000
Traditional Programming	949	2,611	2,611	2,611
Total Annual Program Allocations	<u>22,538</u>	<u>75,156</u>	<u>75,253</u>	<u>76,271</u>
Campus Programs				
CDL Career Employee S/B	936,335	1,008,273	942,581	1,026,707
CDL Operational Costs	393,653	377,821	385,669	384,536
Less CDL Grant Activity & Other Income	(1,128,096)	(980,720)	(1,028,650)	(1,009,068)
Total Campus Programs	<u>201,892</u>	<u>405,374</u>	<u>299,600</u>	<u>402,175</u>
Community Programs				
CAVE Career Employee S/B	185,333	196,944	191,179	209,167
CAVE Operational Costs	104,942	114,305	121,381	138,243
Less CAVE Fee for Service Activity	(26,958)	(24,000)	(19,512)	(19,000)
Total Community Programs	<u>263,317</u>	<u>287,249</u>	<u>293,048</u>	<u>328,410</u>
TOTAL ALLOCATIONS	<u>1,685,543</u>	<u>2,237,236</u>	<u>1,954,976</u>	<u>2,350,059</u>
Available for Reserves	<u>366,133</u>	<u>0</u>	<u>0</u>	<u>0</u>

A S S O C I A T E D
S T U D E N T S

AUXILIARY ACTIVITIES FUND

**FOR THE YEAR ENDING
JUNE 30, 2027**

AUXILIARY ACTIVITIES FUND: AN OVERVIEW

Since 1942, the Associated Students have provided the University community (students, faculty, staff and guests) with bookstore and campus dining services.

Operating under the broad policies and procedures set by the Associated Students Business Committee (ASBC), the commercial enterprises provide quality products and services at competitive prices, are responsive to the needs of the campus, and remain financially self-supporting.

Each year as a part of the budget process, the businesses project estimated results of operations for the next year using guidelines established by ASBC. These estimates are presented in an operational income statement format.

A S S O C I A T E D
S T U D E N T S

DINING SERVICES

**FOR THE YEAR ENDING
JUNE 30, 2027**

DINING SERVICES
ASSOCIATED STUDENTS, CSU, CHICO
ACTUAL AND ESTIMATED OPERATIONAL RESULTS
FOR THE YEARS ENDING JUNE 30

	Actual 2025		Original Budget 2026		Estimated Results 2026		Approved Budget 2027	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
OPERATING INCOME								
Residential Dining Revenue	6,202,827	66.63%	6,499,768	67.56%	6,499,768	66.81%	6,824,756	67.38%
Cash Operations Sales	3,106,646	33.37%	3,120,944	32.44%	3,229,263	33.19%	3,303,525	32.62%
Total Operating Income	<u>9,309,473</u>	<u>100.00%</u>	<u>9,620,712</u>	<u>100.00%</u>	<u>9,729,031</u>	<u>100.00%</u>	<u>10,128,281</u>	<u>100.00%</u>
COST OF SALES								
Residential Dining Costs	1,723,083	27.78%	1,767,550	27.19%	1,892,230	29.11%	1,985,002	29.09%
Cash Operations Costs	1,189,120	38.28%	1,184,607	37.96%	1,187,838	36.78%	1,217,429	36.85%
Total Cost of Sales	<u>2,912,203</u>	<u>31.28%</u>	<u>2,952,157</u>	<u>30.69%</u>	<u>3,080,068</u>	<u>31.66%</u>	<u>3,202,431</u>	<u>31.62%</u>
OPERATING MARGIN	<u>6,397,270</u>	<u>68.72%</u>	<u>6,668,555</u>	<u>69.31%</u>	<u>6,648,963</u>	<u>68.34%</u>	<u>6,925,850</u>	<u>68.38%</u>
OPERATING EXPENSES								
Salary, Wages & Benefits								
Salaries & Wages Career	1,951,883	20.97%	2,202,083	22.89%	2,275,881	23.39%	2,407,331	23.77%
Wages Student & Casual	1,511,186	16.23%	1,544,425	16.05%	1,648,539	16.94%	1,591,111	15.71%
Employee Benefits	1,058,314	11.37%	1,369,514	14.24%	1,179,455	12.12%	1,307,414	12.91%
Total Salary, Wages & Benefits	<u>4,521,383</u>	<u>48.57%</u>	<u>5,116,022</u>	<u>53.18%</u>	<u>5,103,875</u>	<u>52.45%</u>	<u>5,305,856</u>	<u>52.39%</u>
Other Operating Expenses								
Professional Services	137,477	1.48%	31,170	0.32%	38,651	0.40%	40,036	0.40%
Financial Services Office	231,798	2.49%	285,809	2.97%	258,757	2.66%	287,570	2.84%
Administration & HR Offices	275,014	2.95%	312,883	3.25%	307,861	3.16%	322,952	3.19%
Information Technology Office	157,381	1.69%	177,047	1.84%	137,076	1.41%	144,314	1.42%
Utilities	146,863	1.58%	147,227	1.53%	176,826	1.82%	177,476	1.75%
Telephone	23,375	0.25%	19,065	0.20%	28,685	0.29%	29,994	0.30%
Operating Supplies	213,282	2.29%	209,660	2.18%	209,400	2.15%	192,414	1.90%
Local/Auto & Truck	0	0.00%	500	0.01%	0	0.00%	0	0.00%
Travel & Meetings	15,839	0.17%	17,000	0.18%	21,708	0.22%	19,850	0.20%
Repairs and Maintenance	221,352	2.38%	164,980	1.71%	181,301	1.86%	184,191	1.82%
Laundry and Linen	87,511	0.94%	90,055	0.94%	83,700	0.86%	86,602	0.86%
Depreciation	93,546	1.00%	129,066	1.34%	107,610	1.11%	145,425	1.44%
Advertising	18,155	0.20%	3,250	0.03%	8,800	0.09%	7,596	0.07%
Insurance	88,520	0.95%	97,416	1.01%	84,937	0.87%	93,512	0.92%
Program Expense	16,656	0.18%	13,500	0.14%	12,000	0.12%	12,500	0.12%
Rent - Equip & BMU Space	4,284	0.05%	0	0.00%	2,150	0.02%	2,200	0.02%
Contributions to University	64,429	0.69%	61,965	0.64%	66,472	0.68%	65,504	0.65%
Credit and Wildcat Card Fees	104,459	1.12%	87,727	0.91%	89,374	0.92%	94,161	0.93%
Other Operating Expenses	117,368	1.26%	113,073	1.18%	116,480	1.20%	101,870	1.01%
Total Other Operating Expenses	<u>2,017,309</u>	<u>21.67%</u>	<u>1,961,393</u>	<u>20.38%</u>	<u>1,931,788</u>	<u>19.84%</u>	<u>2,008,167</u>	<u>19.84%</u>
Total Operating Expenses	<u>6,538,692</u>	<u>70.24%</u>	<u>7,077,415</u>	<u>73.56%</u>	<u>7,035,663</u>	<u>72.29%</u>	<u>7,314,023</u>	<u>72.23%</u>
INCOME (LOSS) FROM OPERATIONS	<u>(141,422)</u>	<u>-1.52%</u>	<u>(408,860)</u>	<u>-4.25%</u>	<u>(386,700)</u>	<u>-3.95%</u>	<u>(388,173)</u>	<u>-3.85%</u>
OTHER INCOME (EXPENSES)								
Other Income (Expense)	598,406	6.43%	620,892	6.45%	638,955	6.57%	649,770	6.42%
Sales Tax Expense	(6,701)	-0.07%	(7,922)	-0.08%	(6,334)	-0.07%	(6,170)	-0.06%
Other Exp-PR Health & CalPERS Adj	18,844	0.20%	0	0.00%	0	0.00%	0	0.00%
Transfer from SFAC	129,600	1.39%	0	0.00%	0	0.00%	0	0.00%
Transfer out to Student Union (Rent)	(164,733)	-1.77%	(164,785)	-1.71%	(164,785)	-1.68%	(164,605)	-1.63%
Total Other Income (Expense)	<u>575,416</u>	<u>6.18%</u>	<u>448,185</u>	<u>4.66%</u>	<u>467,836</u>	<u>4.82%</u>	<u>478,995</u>	<u>4.73%</u>
AVAILABLE FOR RESERVES	<u>433,994</u>	<u>4.66%</u>	<u>39,325</u>	<u>0.4%</u>	<u>81,136</u>	<u>0.87%</u>	<u>90,822</u>	<u>0.88%</u>

A S S O C I A T E D
S T U D E N T S

WILDCAT STORE

**FOR THE YEAR ENDING
JUNE 30, 2027**

ASSOCIATED STUDENTS, CSU, CHICO
WILDCAT STORE
ACTUAL AND ESTIMATED OPERATIONAL RESULTS
FOR THE YEARS ENDED JUNE 30

	Actual 2025		Original Budget 2026		Estimated Results 2026		Approved Budget 2027	
	Amount	%	Amount	%	Amount	%	Amount	%
INCOME								
Contract Commission Income	350,354	43.18%	365,000	40.33%	365,000	30.52%	365,000	30.52%
Other Income-Immediate Access	168,262	20.74%	270,000	29.83%	500,000	41.80%	500,000	41.81%
Contract One-Time Bonus Amort	0	0.00%	0	0.00%	40,000	3.34%	40,000	3.34%
Contract Utility Reimbursement	90,844	11.20%	90,000	9.94%	91,000	7.61%	91,000	7.61%
Other Income/HEERF Funds	0	0.00%	0	0.00%	50	0.00%	0	0.00%
Interest Income	201,980	24.89%	180,000	19.89%	200,000	16.72%	200,000	16.72%
Total Income	811,440	100.00%	905,000	100.00%	1,196,050	100.00%	1,196,000	100.00%
EXPENSES								
Salary, Wages & Benefits								
Salaries & Wages Career	13,277	1.64%	14,207	1.57%	13,949	1.17%	14,647	1.22%
Employee Benefits	5,127	0.63%	5,664	0.63%	4,390	0.37%	4,837	0.40%
Total Salary, Wages & Benefits	18,404	2.27%	19,871	2.20%	18,339	1.53%	19,484	1.63%
Other Operating Expenses								
Financial Services Office	31,640	3.90%	33,000	3.65%	45,000	3.76%	46,350	3.88%
Administration Expenses	9,648	1.19%	11,506	1.27%	11,220	0.94%	11,675	0.98%
Utilities	56,433	6.95%	64,237	7.10%	67,951	5.68%	67,951	5.68%
Telephone	7,814	0.96%	8,400	0.93%	8,000	0.67%	8,400	0.70%
Repairs and Maintenance	3,454	0.43%	4,254	0.47%	3,516	0.29%	3,516	0.29%
Depreciation	8,670	1.07%	8,670	0.96%	8,670	0.72%	8,670	0.72%
Insurance	17,817	2.20%	24,863	2.75%	19,926	1.67%	23,198	1.94%
Contributions to University	54,056	6.66%	56,250	6.22%	70,000	5.85%	70,000	5.85%
Immediate Access	168,262	20.74%	270,000	29.83%	500,000	41.80%	500,000	41.80%
Wildcat and Credit Card Fees	96	0.01%	100	0.01%	400	0.03%	400	0.03%
Other Expenses	856	0.11%	888	0.10%	888	0.07%	944	0.08%
Total Other Operating Expenses	358,746	44.22%	482,168	53.29%	735,571	61.48%	741,104	61.95%
Total Expenses	377,150	46.49%	502,039	55.49%	753,910	63.01%	760,588	63.58%
NET INCOME BEFORE TRANSFERS	434,290	53.51%	402,961	44.51%	442,140	36.99%	435,412	36.42%
TRANSFERS								
Transfer to Other Funds (SU Rent)	(400,827)	-49.40%	(401,015)	-44.31%	(317,078)	-26.51%	(316,435)	-26.46%
Total Transfers	(400,827)	-49.40%	(401,015)	-44.31%	(317,078)	-26.51%	(316,435)	-26.46%
AVAILABLE FOR RESERVES	33,463	4.11%	1,946	0.20%	125,062	10.48%	118,977	9.96%

A S S O C I A T E D
S T U D E N T S

STUDENT UNION FUND

**FOR THE YEAR ENDING
JUNE 30, 2027**

**AS STUDENT UNION FUND - LOCAL TOTAL
ASSOCIATED STUDENTS, CSU, CHICO
ACTUAL EXPERIENCE AND BUDGETS
FOR THE YEARS ENDING JUNE 30**

	Actual Experience 2025	Original Budget 2026	Estimated Results 2026	Approved Budget 2027
INCOME				
Return of Surplus Funds - Fees	8,107,463	9,468,578	8,685,700	9,997,873
Rent Income	189,737	166,000	140,000	140,000
Programming Receipts	59,571	56,000	56,000	56,000
Reimbursements: AS Areas	318,615	326,691	372,580	372,748
WREC Membership Fees, Equip Rent & Other Sales	141,345	111,800	123,800	124,900
Interest Income	431,609	450,000	465,000	450,000
Other	374,537	283,370	312,619	332,950
Transfer from Dining & Wildcat Store (Space Reimb)	565,560	565,800	481,863	481,040
Total Income	10,188,437	11,428,239	10,637,562	11,955,511
OPERATING EXPENSES				
Salaries & Wages - Career	2,491,309	2,866,535	2,730,632	3,149,226
Salaries & Wages - Student/Part-time	1,449,881	1,726,921	1,619,081	1,763,361
Employee Benefits	1,167,324	1,588,694	1,268,934	1,526,127
Scholarships	13,696	14,208	14,208	15,097
Professional Services & Campus IT	151,290	321,088	328,879	337,226
Corporate Services Reimb:				
Administration & Human Resources	453,934	517,094	565,063	651,787
GAC & Election Council	0	8,207	8,065	8,115
Financial Services	420,464	518,433	469,365	521,629
Information Technology	257,343	289,495	303,968	320,021
Utilities	779,275	959,500	997,600	1,027,600
Postage	412	355	325	325
Communications	78,962	73,867	71,770	76,108
Supplies	224,129	251,575	252,375	258,675
Professional Development & Dues	53,761	63,450	66,295	75,545
Repairs & Maintenance	527,271	623,240	581,800	554,050
Depreciation	513,194	564,784	518,662	603,289
Advertising	16,446	31,400	27,400	27,400
Insurance	340,354	362,122	300,884	350,733
Office Supplies & Printing	7,624	12,555	8,363	8,930
Programming:				
Wellness Center	7,641	10,000	10,000	10,000
Art Gallery	1,799	2,000	2,000	2,000
Sustainability Programs	434,561	97,666	114,693	95,067
WREC	17,318	18,300	26,800	31,800
Other Programming	98,507	228,900	168,450	217,750
Small Equipment	181,573	248,500	647,950	289,100
Bank & Credit Card Fees	12,297	16,700	16,700	16,700
Other Operating Expenses	38,816	12,650	17,300	17,850
Other Exp-PR Health & CalPERS	(86,884)	0	0	0
Total Operating Expenses	9,652,297	11,428,239	11,137,562	11,955,511
Increase (Decrease) in Net Assets	536,140	0	(500,000)	0

Associated Students, CSU, Chico
Student Union Funds Held by CSU, Chico
For the Years Ending June 30

	Actual Experience 2025	Original Budget 2026	Estimated Results 2026	Approved Budget 2027
Receipts				
Student Union Fees	13,747,305	14,358,917	14,445,042	14,991,058
Return of Surplus Funds	(8,107,463)	(9,468,578)	(8,685,700)	(9,997,873)
Interest Income	639,409	405,313	671,379	704,948
Total Receipts	<u>6,279,251</u>	<u>5,295,652</u>	<u>6,430,721</u>	<u>5,698,133</u>
Disbursements				
General Admin & Insurance Costs	26,674	26,551	26,674	26,674
Financial Aid	240,576	0	0	0
BMU Bond Payment	968,328	1,421,875	1,421,875	1,415,750
WREC Bond Payment	4,163,668	3,735,731	3,735,731	3,737,281
Other Fund Transfers	63,195	63,195	67,877	69,100
Repairs & Maintenance Costs	1,276,070	2,000,000	1,100,000	5,575,000
Capital Projects Costs	929,833	5,250,000	3,000,000	2,250,000
Total Disbursements	<u>7,668,344</u>	<u>12,497,352</u>	<u>9,352,157</u>	<u>13,073,805</u>
Net Increase (Decrease)	<u>(1,389,093)</u>	<u>(7,201,700)</u>	<u>(2,921,436)</u>	<u>(7,375,672)</u>

A S S O C I A T E D
S T U D E N T S

CORPORATE SERVICES FUND

**FOR THE YEAR ENDING
JUNE 30, 2027**

Corporate Services

Corporate Services facilitates the smooth operations of all areas within the Associated Students (AS). For example, a single office performs all business services. This saves money and coordinates the business functions of the AS.

The Corporate Services budgets are unique in that they receive all funding from the other areas of the AS. The budgets are also “break-even”, i.e. they are to receive only enough funding to cover costs. When looking at these budgets, notice each is “reimbursed” for the total cost of operations; the amount reimbursed plus income from non-AS sources equals the total cost of the operations.

The following pages include a combined schedule of the approved budgets for all Corporate Services areas and a brief description and individual budget presentation for each area. Explanations supporting significant budget changes are provided for each area.

**TOTAL CORPORATE SERVICES BUDGET
ASSOCIATED STUDENTS, CSU CHICO
ACTUAL EXPERIENCE AND BUDGETS
FOR THE YEARS ENDING JUNE 30**

	Actual Experience 2025	Original Budget 2026	Estimated Results 2026	Approved Budget 2027
INCOME				
Reimbursements				
Activity Fee	427,536	509,670	489,682	549,240
Student Union	681,845	791,480	836,003	939,534
Wildcat Recreation Center	571,010	651,237	610,076	669,301
Dining Services	753,066	865,835	781,944	841,323
Wildcat Store	53,379	63,052	70,041	74,998
Other	18,430	17,500	28,070	28,000
Total Income	<u>2,505,266</u>	<u>2,898,774</u>	<u>2,815,816</u>	<u>3,102,396</u>
EXPENDITURES				
Salaries & Wages - Career	1,212,573	1,370,945	1,392,433	1,508,407
Salaries & Wages - Student & Part-time	11,050	12,936	13,815	14,190
Employee Benefits	511,094	613,611	517,140	600,852
Scholarships	13,696	14,208	14,208	15,097
Professional Services & Campus IT	300,947	334,536	333,687	357,123
Software Costs	36,645	45,000	68,058	83,118
Utilities	7,532	7,532	10,800	10,800
Postage	2,568	2,550	2,600	3,850
Communications	23,217	28,955	29,350	30,050
Professional Development	21,057	38,000	30,500	38,000
Professional Dues & Subscriptions	10,608	10,400	16,200	16,400
Repairs & Maintenance-Equipment	(687)	10,950	12,500	13,700
Depreciation	25,223	16,336	20,591	24,533
Insurance	283,039	319,871	279,716	308,381
Office Supplies & Printing	5,158	8,250	7,450	7,600
Staff Appreciation Events	3,596	2,500	2,500	2,500
Employee Training	362	10,000	4,000	10,000
Custodial Services	10,644	10,644	10,644	10,644
Small Equipment	8,980	18,000	18,000	17,500
Other Operating Expenses	17,964	23,550	31,624	29,651
Total Expenditures	<u>2,505,266</u>	<u>2,898,774</u>	<u>2,815,816</u>	<u>3,102,396</u>
NET INCOME (LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>