

**CALIFORNIA STATE UNIVERSITY  
SAN BERNARDINO**

**FY 2025-26 Operating Budget  
Preliminary**

**University Budget Advisory Committee (UBAC)**

**December 4, 2024**



**CSUSB WE DEFINE THE *Future***

# CSUSB FY 2024-25 QUARTER 1 FINANCIAL REPORT



2024/25 Operating Fund Budget/Expenditure Detail Report

As of September 30, 2024

DIVISION COST CENTER	Revised Budget	Actuals					Encumbrance	Budget Balance Available	% Used	FY 23/24 1st Quarter Actuals	Increase (Decrease) FY 24/25 from FY 23/24 1st Qrt Actuals
		SW	Benefit <sup>1</sup>	Revenue	OE&E	Total					
	(a)	(b)	(c)	(d)	(e)	(b) + (c) + (d) + (e) (f)					
PRESIDENT'S DIVISION	1,162,166	253,055	-	-	27,929	280,984	1,396	879,786	24%	290,192	-3%
ACADEMIC AFFAIRS	84,721,334	29,829,526	53,570	(204,372)	1,376,612	31,055,337	415,012	53,250,985	37%	30,156,092	3%
STUDENT AFFAIRS	11,406,365	1,630,405	36,781	-	713,721	2,380,907	1,263,809	7,761,649	32%	2,469,765	-4%
FINANCE, TECHNOLOGY, & OPERATIONS	32,156,454	6,767,272	39,971	(450,127)	2,445,865	8,802,981	4,717,720	18,635,752	42%	9,193,446	-4%
UNIVERSITY ADVANCEMENT	4,993,747	1,153,218	-	(25,000)	207,531	1,335,749	120,375	3,537,623	29%	1,693,068	-21%
HUMAN RESOURCES	4,669,965	1,022,350	-	(11,265)	181,743	1,192,827	115,628	3,361,510	28%	874,121	36%
STRATEGIC ENROLLMENT MANAGEMENT & MARKETING <sup>2</sup>	6,994,404	1,588,460	-	(73,370)	159,233	1,674,324	525,737	4,794,344	31%	-	0%
CENTRAL	60,773,535	-	18,526,158	(63,102,306)	13,915,363	(30,660,785)	356,220	91,078,100	-50%	(30,212,661)	1%
<b>TOTAL</b>	<b>206,877,970</b>	<b>42,244,286</b>	<b>18,656,480</b>	<b>(63,866,439)</b>	<b>19,027,998</b>	<b>16,062,324</b>	<b>7,515,897</b>	<b>183,299,749</b>	<b>11%</b>	<b>14,464,023</b>	<b>11%</b>

<sup>1</sup> Central pays the benefit expenses except for the Self-funded programs

<sup>2</sup> New Division effective 7/1/2024

Salary & Benefit Exp as a percent of total Budget - 29%

# MULTI-YEAR BUDGET

**Assumptions:**

1. \$397M State Base Budget Reduction (CSUSB's share: \$15,334,000)
2. Deferral of the \$252,000,000 FY 2025-26 CSU Compact to FY 2026-27 (CSUSB's share: \$21,000,000)

	FY 2023-24	FY 2024-25	FY 2025-26
CO Prior Year Allocation	159,914,000	168,188,000	185,489,000
CO Current Year Allocation (De-allocation)	8,274,000	17,301,000	(15,334,000)
Reinstate \$75 M Cut from State	-	-	4,048,000
<b>Total CO GF Appropriation</b>	<b>168,188,000</b>	<b>185,489,000</b>	<b>174,203,000</b>
<b>Total Campus-Generated Revenue</b>	<b>104,452,868</b>	<b>107,514,297</b>	<b>111,332,896</b>
<b>Total Revenue for CSUSB</b>	<b>272,640,868</b>	<b>293,003,297</b>	<b>285,535,896</b>
<b>Planning Year Budget Increase (Decrease)</b>	<b>1,270,035</b>	<b>20,362,429</b>	<b>(7,467,401)</b>
<b>Planning Year Budget Commitment</b>			
Planning Year's Compensation Costs	3,709,018	17,703,000	485,000 <sup>1</sup>
Campus Mandatory Costs (Health/Retirement/Insurance Costs)	5,391,000	6,311,000	6,942,100
Student Success	2,183,000	1,412,000	-
Campus Other Commitments	386,655	3,371,358	1,000,000
CO Mandated Programs	-	856,504	-
SUG Adjustment	800,000	9,859,000	1,272,866
2023-2028 Strategic Planning	-	1,266,800	1,000,000
<b>Total Campus Commitments</b>	<b>12,469,673</b>	<b>40,779,662</b>	<b>10,699,966</b>
<b>Budget Surplus/ (Deficit)</b>	<b>(11,199,638)</b>	<b>(20,417,233)</b>	<b>(18,167,367)</b>
Deficit Mitigation	11,199,638	20,417,233	-
<b>Ending Balance</b>	<b>-</b>	<b>-</b>	<b>(18,167,367)</b>

**Footnote:**

<sup>1</sup> CSUEU's Step Structure is not contingent upon FY 25/26 Compact Funding

# DEFICIT MITIGATION FY 2024-25

The FY 2024-25 deficit was mitigated with divisional and Central budget reductions in salary, benefit and OE&E expenses

Reduction	President's Office	Academic Affairs	Student Affairs	Finance Technology & Operations	University Advancement	Central	Total Reduction FY 24/25
Salary - MPP	97,734	151,677	202,248	526,301	-	-	977,960
Salary - Staff	-	1,628,793	475,794	1,123,339	194,460	-	3,422,386
Salary - Faculty	-	2,899,087	-	-	-	-	2,899,087
Salary - Temporary	-	345,409	-	49,140	-	-	394,549
Salary - Student	-	256,371	13,600	-	52,847	-	322,818
OE&E	2,248	2,657,779	137,529	1,172,481	148,086	-	4,118,123
Central - Salary Related Benefits	-	-	-	-	-	8,282,310	8,282,310
<b>Total</b>	<b>99,982</b>	<b>7,939,116</b>	<b>829,171</b>	<b>2,871,261</b>	<b>395,393</b>	<b>8,282,310</b>	<b>20,417,233</b>

# FY 2025-26 BUDGET DEFICIT & MITIGATION

## Assumptions:

1. \$397M State Base Budget Reduction (CSUSB's share: \$15,334,000)
2. Deferral of \$252,000,000 FY 2025-26 CSU Compact to FY 2026-27 (CSUSB's share: \$21,000,000)

CSUSB's estimated budget deficit for FY 2025-26 is \$18.2 million.

CSUSB will continue with the following deficit mitigation steps:

- A careful review of all positions, including management roles
- Reduce state funded travel expenses and other discretionary expenditures in all divisions
- Decrease OE&E for equipment and furniture expenses.
- Course and class size changes
- Reductions in faculty reassigned time

# PROPOSED DEFICIT MITIGATION - FY 2025-26

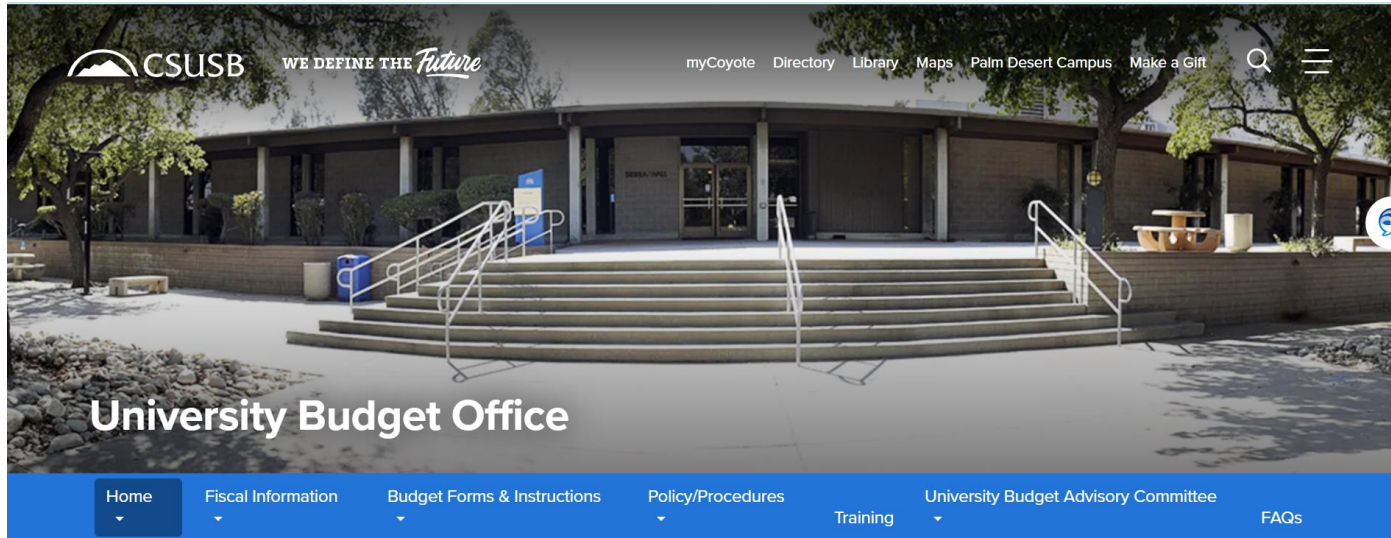
Division/Central	Proposed Deficit Mitigation
President	(103,961)
Academic Affairs Division	(8,516,574)
Student Affairs Division	(895,730)
Finance, Tech, & Ops Division	(3,068,833)
University Advancement Div	(447,856)
Human Resources Division	-
Strategic Enrl Mgmt/Mktg Div	-
Central - Salary Related Benefit	(5,134,412)
<b>Budget Reductions</b>	<b>(18,167,367)</b>

***Footnote:***

HR and SEMM remain unharmed

# BUDGET WEBSITE

<https://www.csusb.edu/budget>



## **Fiscal Information:**

Financial Transparency Portal • Quarterly Operating Fund Budget/Expenditure Report • GF Baseline Report • Cost Allocation Plan • Budget Open Forum Information • Benefit Rates • Year-end Deadlines

## **Budget Forms & Instructions:**

Budget Amendment • Position Management

## **Policy/Procedures:**

Budget Oversight Policy & Reports • Payroll Expenditure Transfer Procedure • Self-Support Budget Review Procedure & Review

## **University Budget Advisory Committee**

UBAC Charter • UBAC Committee Member list • Meeting Materials



ANY  
QUESTIONS



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