



Chapter 3

UNIVERSITY BASE BUDGET 2024-2025

- Base Budget Definition
- Base Budget Shared Governance
- Base Budget Calendar/Cycle
- Base Budget Operating Fund Allocation
- Base Budget Salaries Allocation
- Base Budget Operating Reserves
- Base Budget CSU System Status 2025-26



BASE BUDGET DEFINITIONS

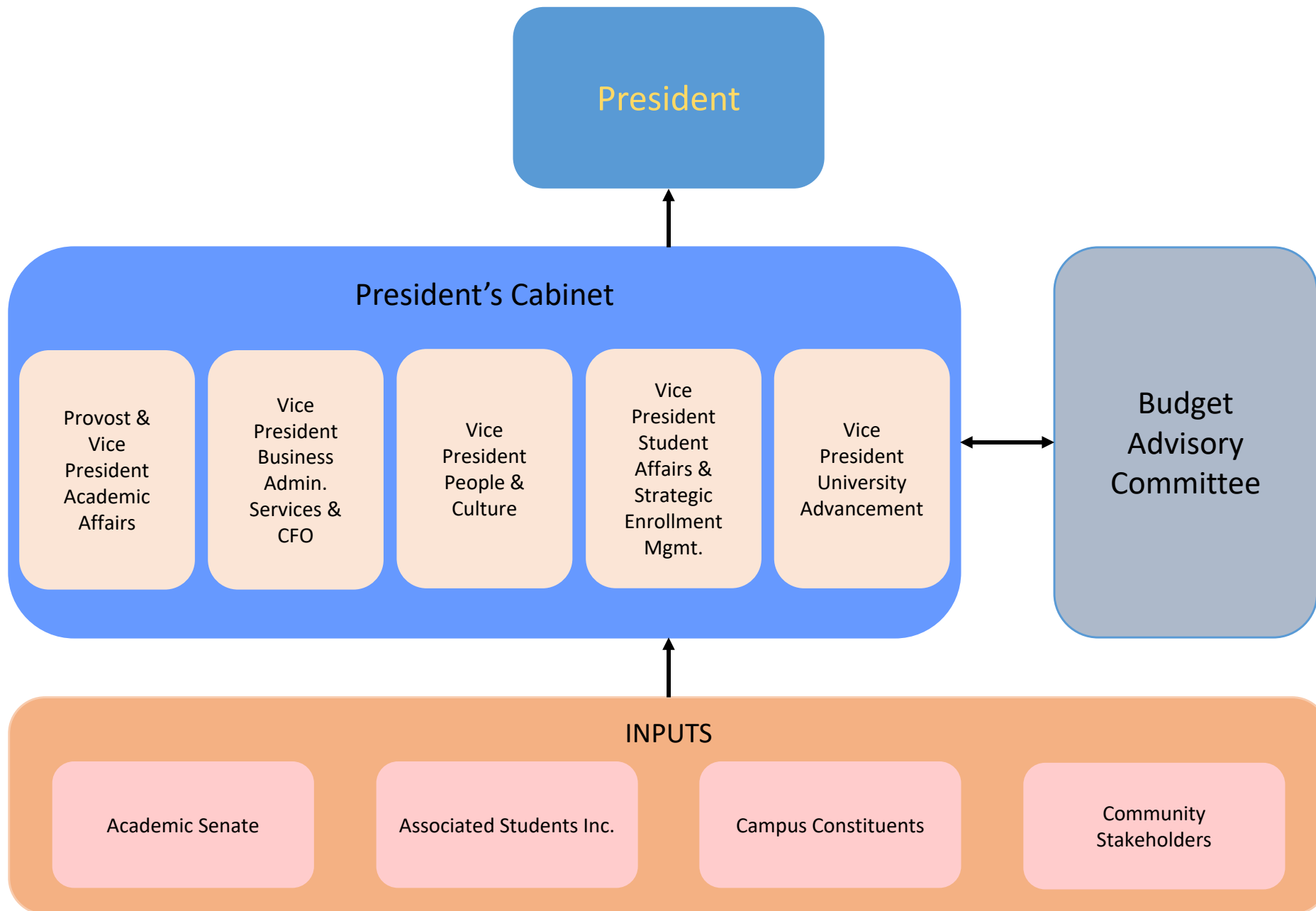
The Base Budget is the California State University, Bakersfield (CSUB) General Operating Fund (BK001) Budget. This budget includes sources of funds received annually from the state of California primarily from state general appropriations, state approved fees for tuition, and state university grant appropriations.

The Net Operating Budget represents the annual source of funds available to the CSUB for general appropriations/expenditures and excludes the state university grant appropriations funds, which are not available for general appropriations/expenditures but are restricted to student financial aid allocations/expenditures based on specified criteria.

The Net Operating Budget plus the state university grant is known as the Base Budget.



California State University, Bakersfield
Shared Governance Model



2025-2026 Budget Calendar

JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
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California State University											
25-26 CSU Budget Allocation Received from State	26-27 Board of Trustees Budget Planning	26-27 Board of Trustees Budget Adopted				26-27 Governor’s Budget Submitted to Legislature “January Proposal”	26-27 Legislature Analysis of the Budget	26-27 CSU Advocacy Day (All Universities)	26-27 Legislature Budget Hearings	26-27 Governor's Budget Revision “May Revise”	26-27 State Budget Adopted “Final Budget”

California State University Bakersfield											
25-26 CSUB Budget Allocation Received from CSU	25-26 Budget Allocation Established	25-26 Fall Budget Forum (CSUB Budget) Chair of BPC & University CFO		25-26 Fall Open Forum University President			25-26 Spring Budget Forum (CSU Budget) Chair of PBC & University President	25-26 Spring Open Forum University President	25-26 Spring Strategic Plan Forum		
25-26 Final Budget Requests Submitted by Divisions	25-26 Final “Approved” Budget Posted					Review 26-27 Governor’s Proposal, CSU Budget Plan, and CSUB Enrollment Projections		26-27 Budget Templates Distributed to Divisions	26-27 Preliminary Budget Requests Provided to Cabinet by Division Leads	Review 26-27 Governor’s Budget Revision	

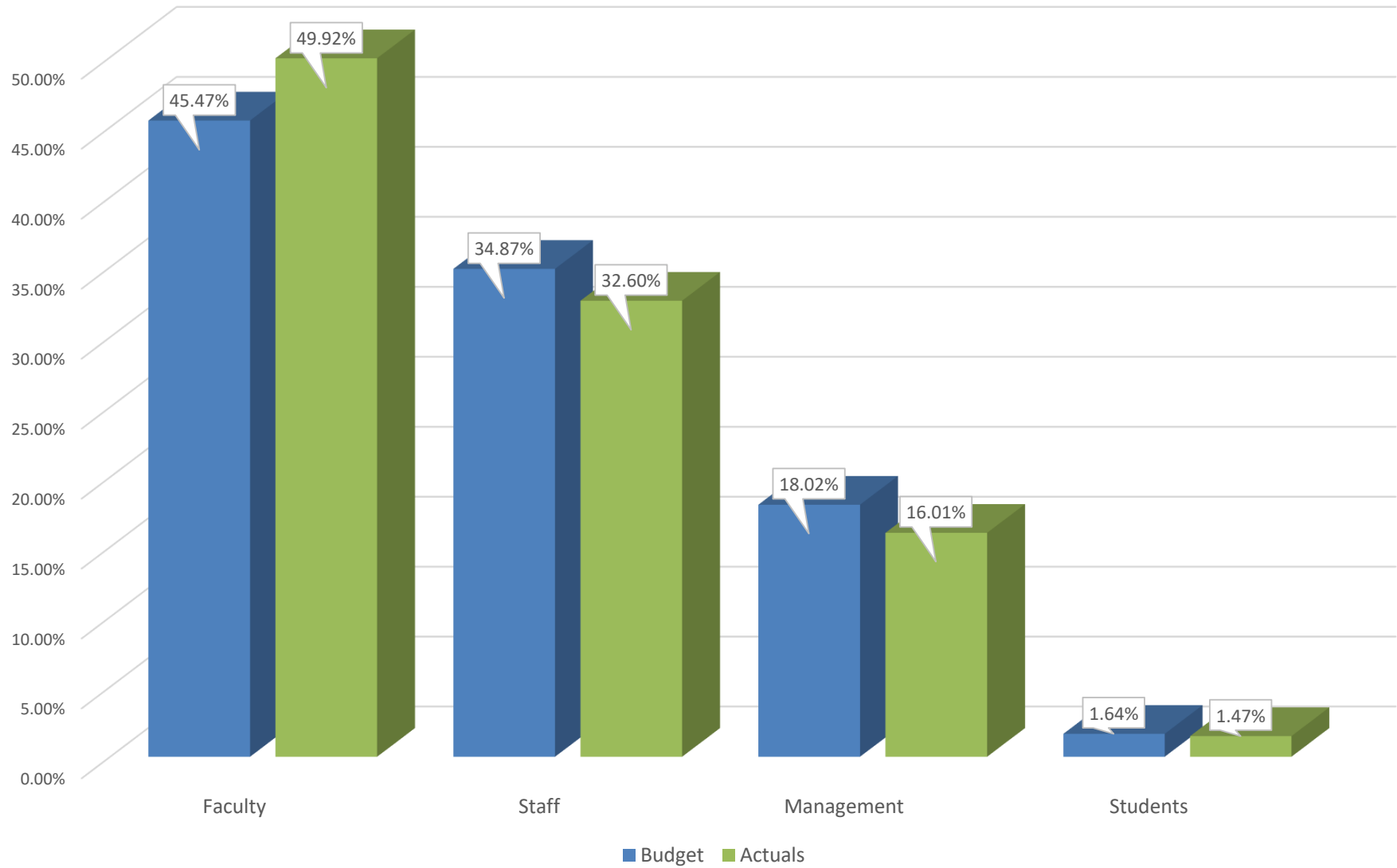
Budget Advisory Committee											
		Review 24-25 CSUB Budget to Actuals and 25-26 CSUB Budget	Discuss, Develop and /or Revise Policies, Systems, and Reporting				President Meets with BAC to Share 26-27 Preliminary Budget Forecast and Provide Direction/Charge			Review 26-27 CSUB Preliminary Budget and Make Recommendations to President	

California State University, Bakersfield
Base Budget Operating Fund Allocation
fiscal year 2024-2025

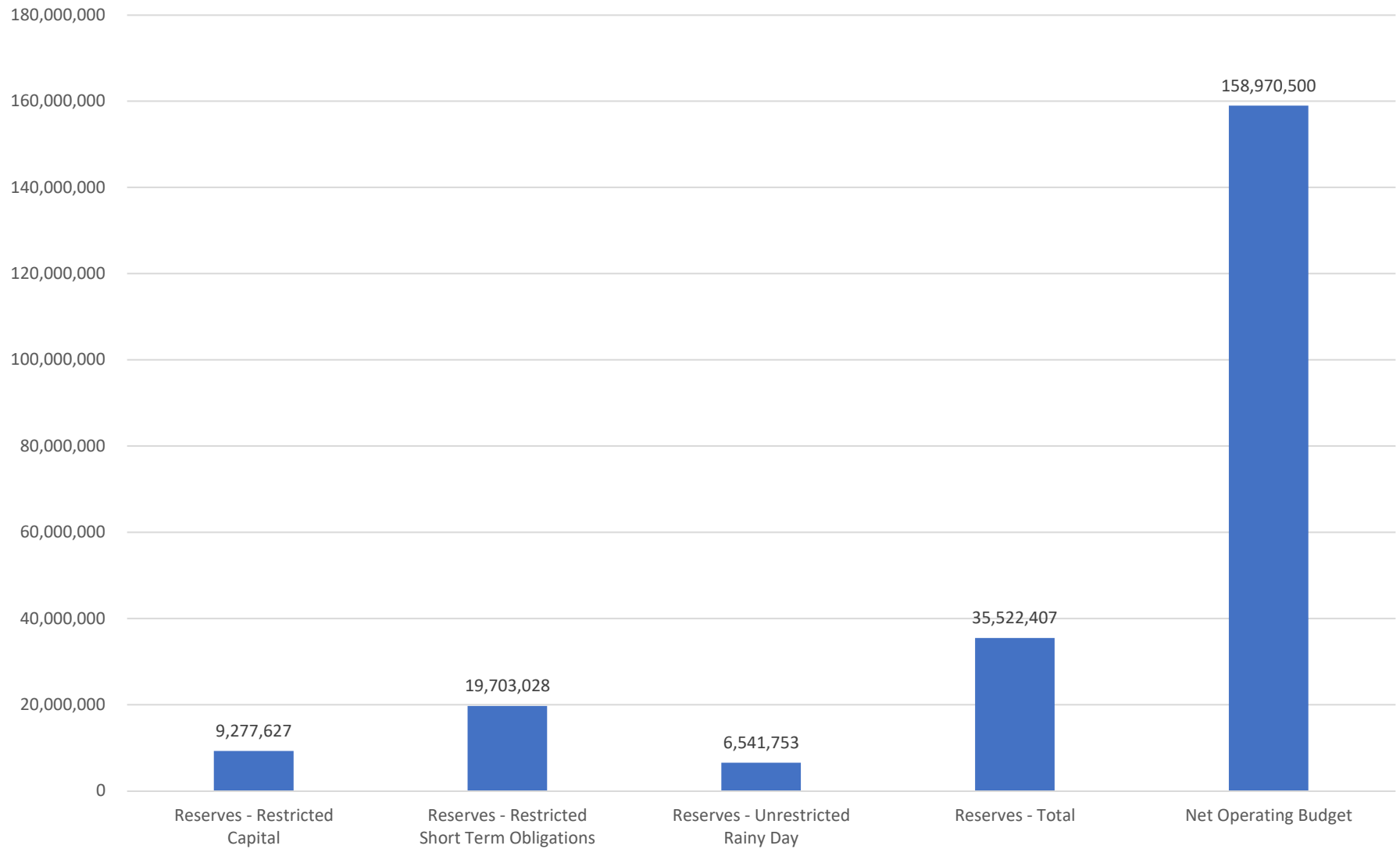
	BUDGET						ACTUALS			
	Base Budget Original	Base Budget Benefits	Base Budget w/ Benefits	Base Budget Percent	Net Operating Budget w/ Benefits	Net Operating Budget Percent	Actuals	Actuals Percent	Net Operating Budget Actuals	Net Operating Budget Actuals Percent
Full-time Equivalent Students (FTES)	8,542									
Source of Funds										
General Fund Appropriations	95,648,000		95,648,000	53.16%	95,648,000	60.17%	92,918,000	50.96%	92,918,000	57.58%
State University Tuition Fees	58,100,300		58,100,300	32.29%	58,100,300	36.55%	58,458,056	32.06%	58,458,056	36.22%
Other Revenue	0		0	0.00%	0	0.00%	2,233,942	1.23%	2,233,942	1.38%
State University Transfer From Reserves	5,222,200		5,222,200	2.90%	5,222,200	3.29%	7,765,233	4.26%	7,765,233	4.81%
Net Operating Budget	158,970,500	0	158,970,500	88.35%	158,970,500	100.00%	161,375,231	88.50%	161,375,231	100.00%
State University Grants	20,965,000		20,965,000	11.65%			20,965,000	11.50%		
Base Budget (Source of Funds)	179,935,500	0	179,935,500	100.00%			182,340,231	100.00%		
Use of Funds										
<i>Academic Affairs</i>										
Salaries and Benefits	58,325,340	31,787,310	90,112,650				93,916,367			
Operating Expenses	3,339,565		3,339,565				2,831,526			
Total Academic Affairs	61,664,905	31,787,310	93,452,215	51.94%	93,452,215	58.79%	96,747,894	53.06%	96,747,894	59.95%
<i>Business and Administrative Services</i>										
Salaries and Benefits	20,156,439	10,985,259	31,141,698				28,519,856			
Operating Expenses	5,572,415		5,572,415				5,768,027			
Total Business and Administrative Services	25,728,854	10,985,259	36,714,113	20.40%	36,714,113	23.09%	34,287,883	18.80%	34,287,883	21.25%
<i>President</i>										
Salaries and Benefits	1,721,983	938,481	2,660,464				2,224,484			
Operating Expenses	361,700		361,700				732,465			
Total President	2,083,683	938,481	3,022,164	1.68%	3,022,164	1.90%	2,956,949	1.62%	2,956,949	1.83%
<i>Student Affairs</i>										
Salaries and Benefits	4,699,460	2,561,206	7,260,666				6,969,982			
Operating Expenses	803,000		803,000				829,905			
Subtotal Athletics	5,502,460	2,561,206	8,063,666	4.48%	8,063,666	5.07%	7,799,887	4.28%	7,799,887	4.83%
Salaries and Benefits	3,131,270	1,706,542	4,837,812				4,997,733			
Operating Expenses	964,500		964,500				895,453			
Total Student Affairs	9,598,230	4,267,748	13,865,978	7.71%	13,865,978	8.72%	13,693,073	7.51%	13,693,073	8.49%
<i>University Advancement</i>										
Salaries and Benefits	2,331,623	1,270,735	3,602,358				3,157,329			
Operating Expenses	0		0				0			
Total University Advancement	2,331,623	1,270,735	3,602,358	2.00%	3,602,358	2.27%	3,157,329	1.73%	3,157,329	1.96%
Cabinet Budget	101,407,295	49,249,533	150,656,828	83.73%	150,656,828	94.77%	150,843,127	82.73%	150,843,127	93.47%
<i>Campuswide</i>										
Centralized Benefits	49,384,013	(49,384,013)	0				0			
Other Institutional Costs *	8,179,192		8,313,672				10,532,104			
Total Campuswide	57,563,205	(49,249,533)	8,313,672	4.62%	8,313,672	5.23%	10,532,104	5.78%	10,532,104	6.53%
Net Operating Budget	158,970,500	0	158,970,500	88.35%	158,970,500	100.00%	161,375,231	88.50%	161,375,231	100.00%
State University Grants	20,965,000	0	20,965,000	11.65%			20,965,000			
Base Budget (Use of Funds)	179,935,500	0	179,935,500	100.00%			182,340,231			
Total Salaries and Benefits	90,610,114	49,382,516	139,992,630	77.80%			140,116,329	76.84%		86.83%

* Campuswide insurance, memberships, utilities, deferred maintenance, etc.

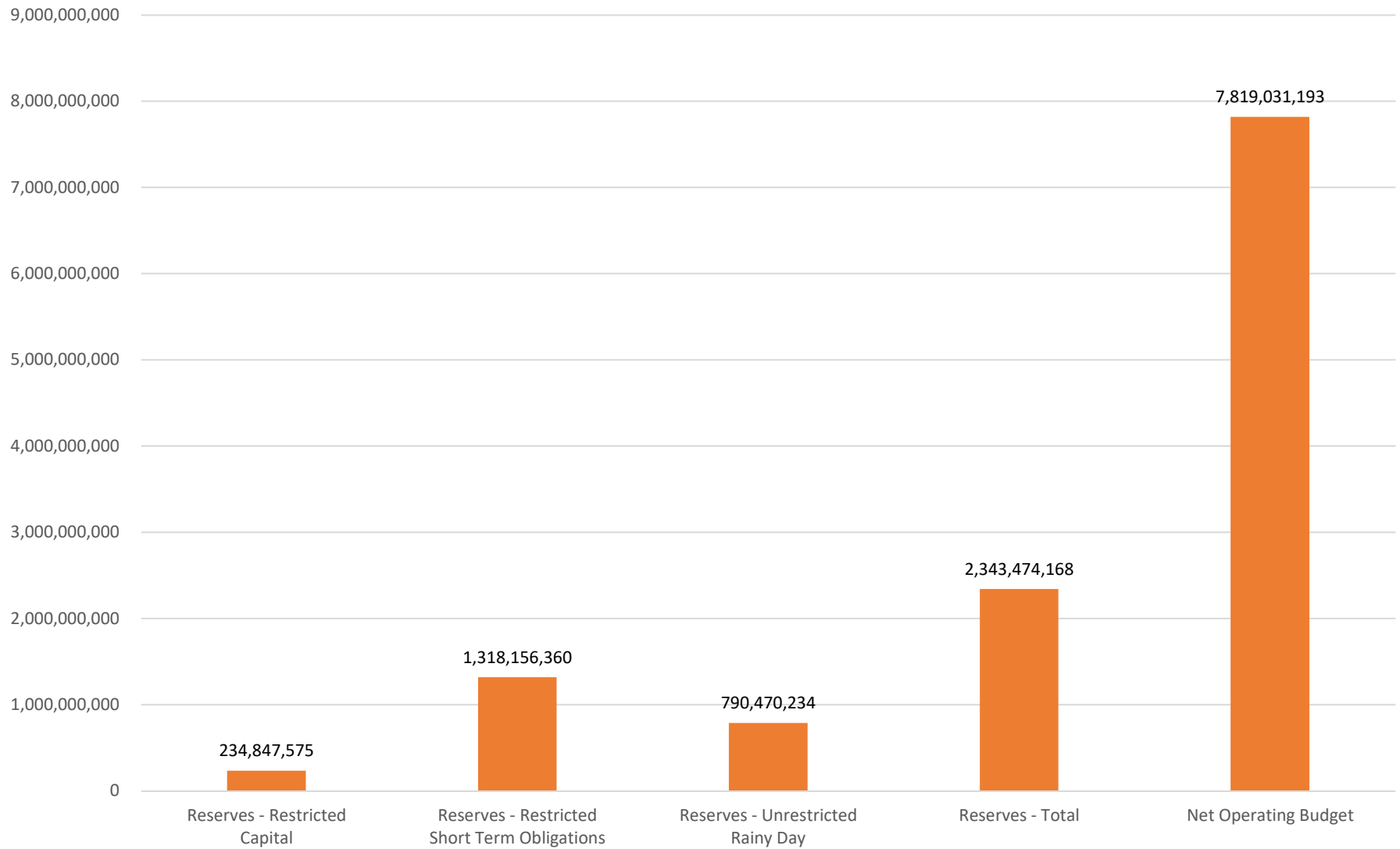
California State University, Bakersfield
Base Budget Operating Fund Budget and Actuals
2024-25 Salaries Allocation



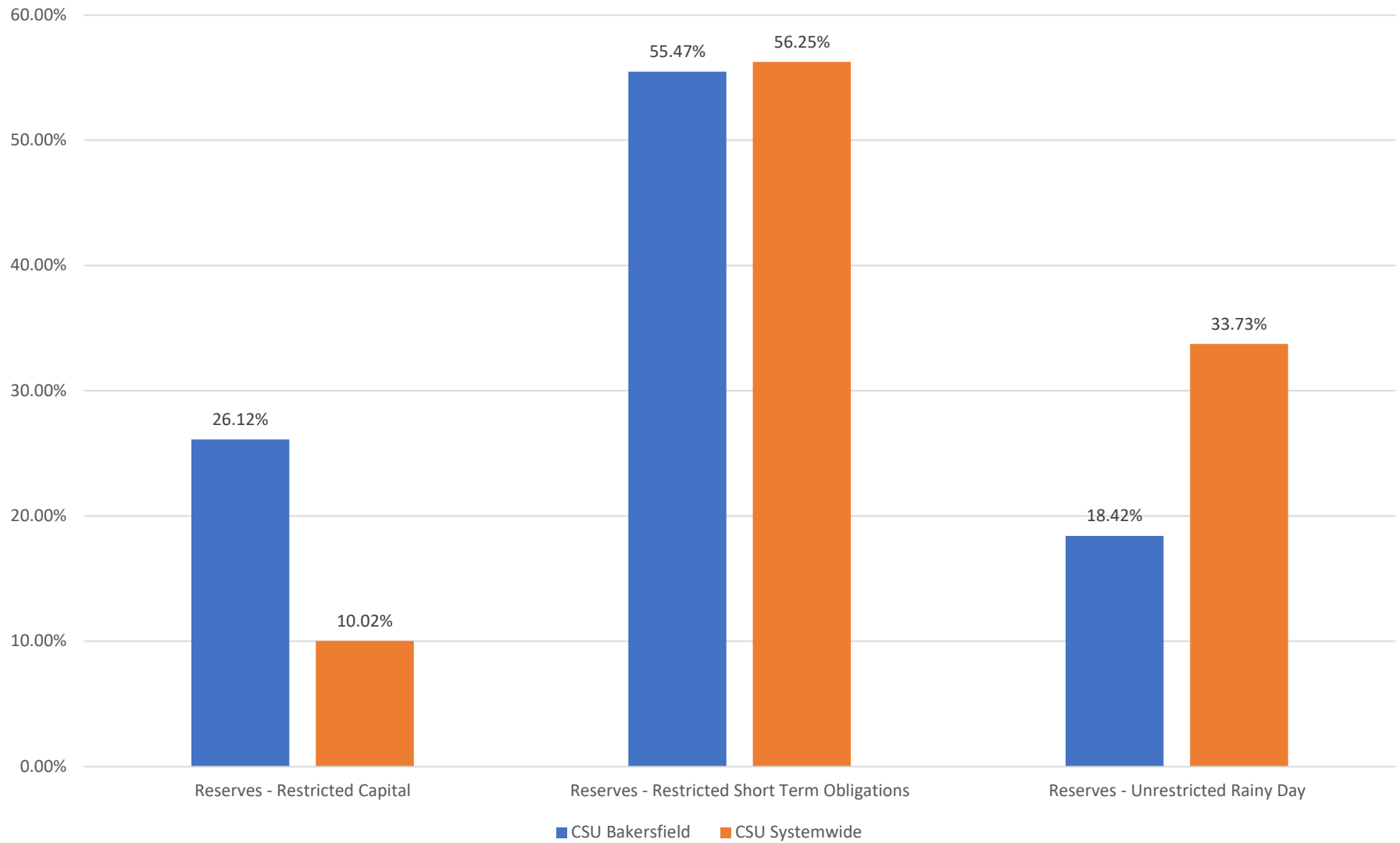
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2025
CSU Bakersfield



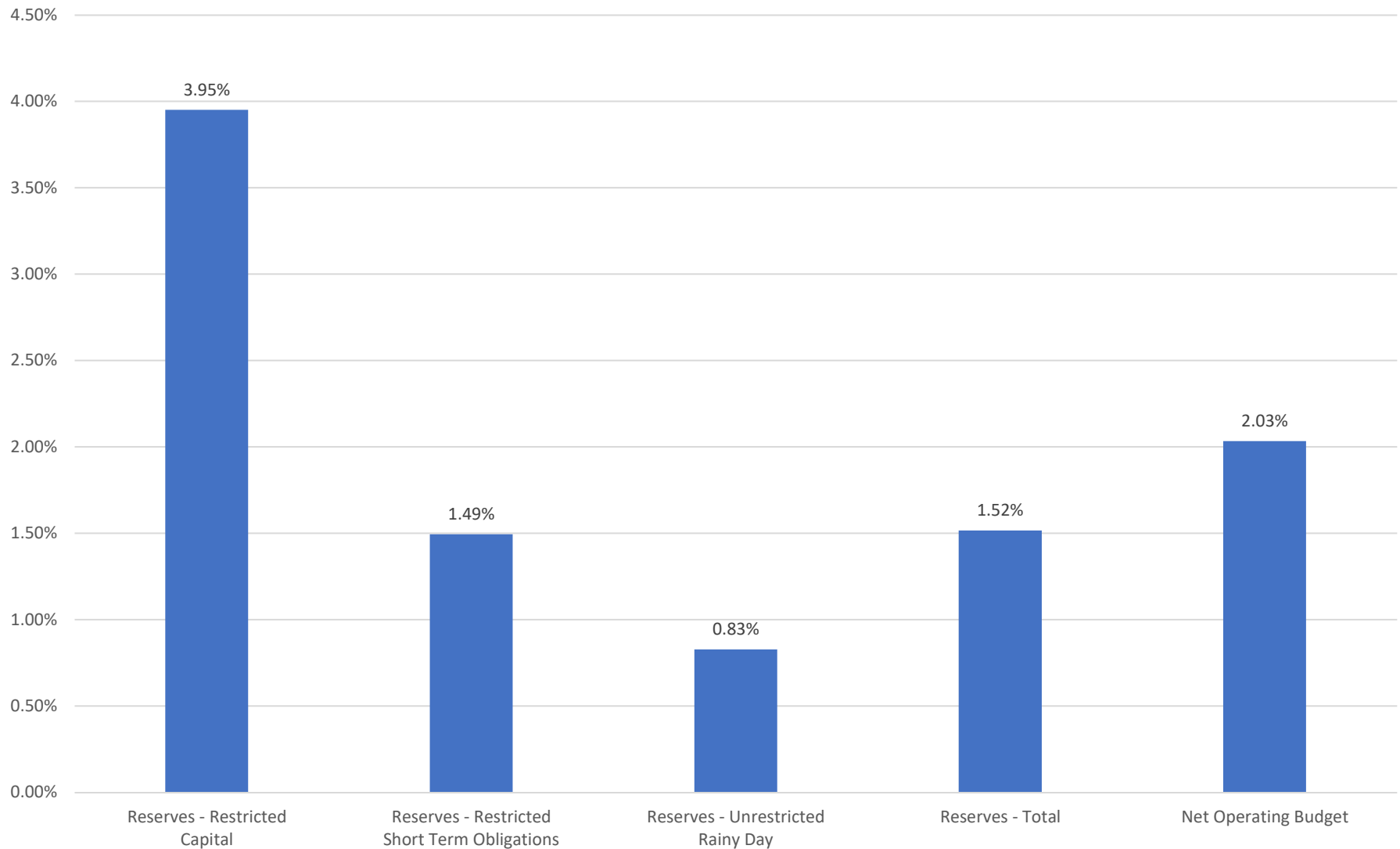
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2025
CSU Systemwide



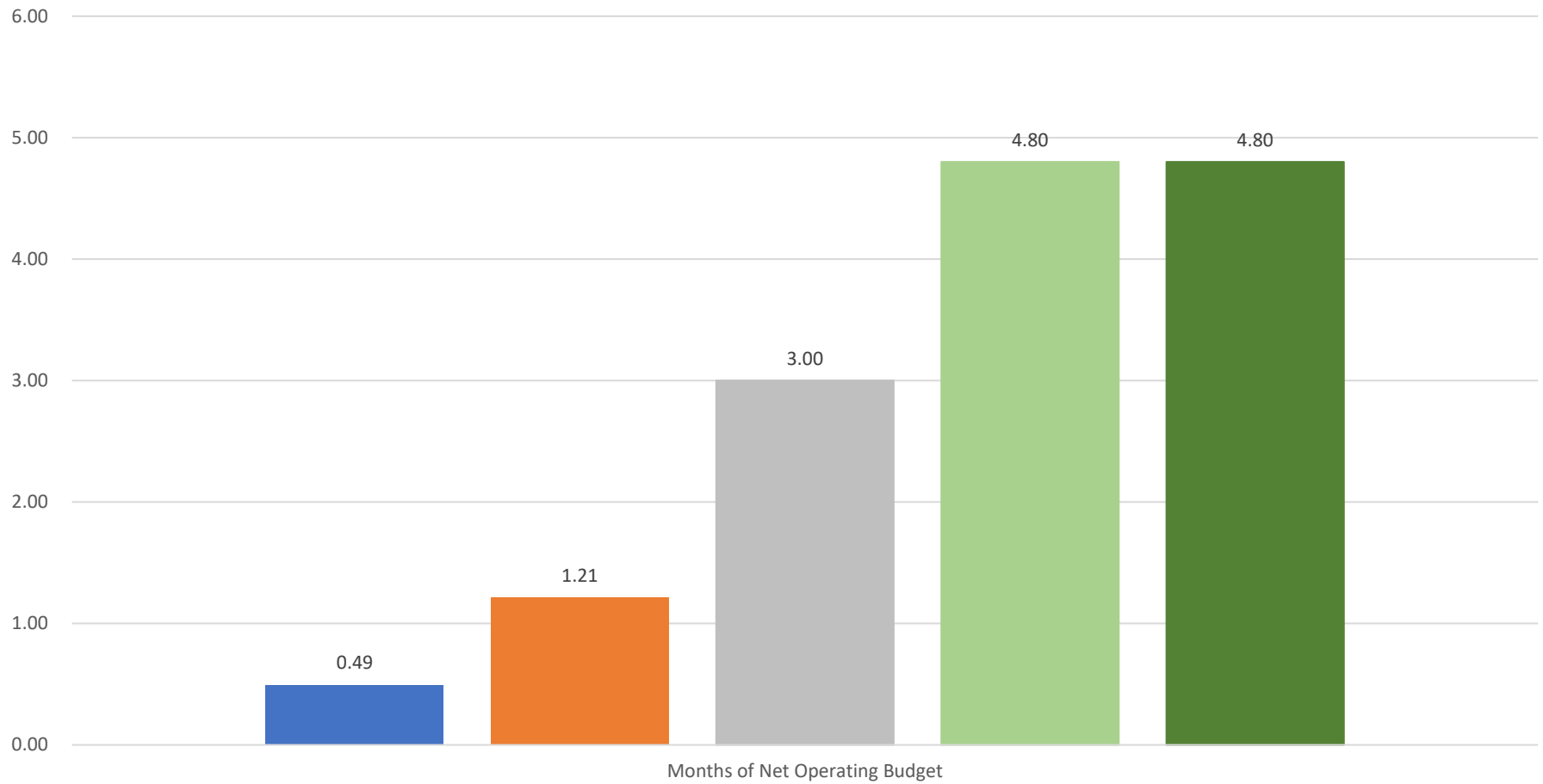
California State University
Operating Reserves Allocation
June 30, 2025
Percent of Reserves



California State University
Operating Reserves and Net Operating Budget
June 30, 2025
CSU Bakersfield percent of CSU Systemwide

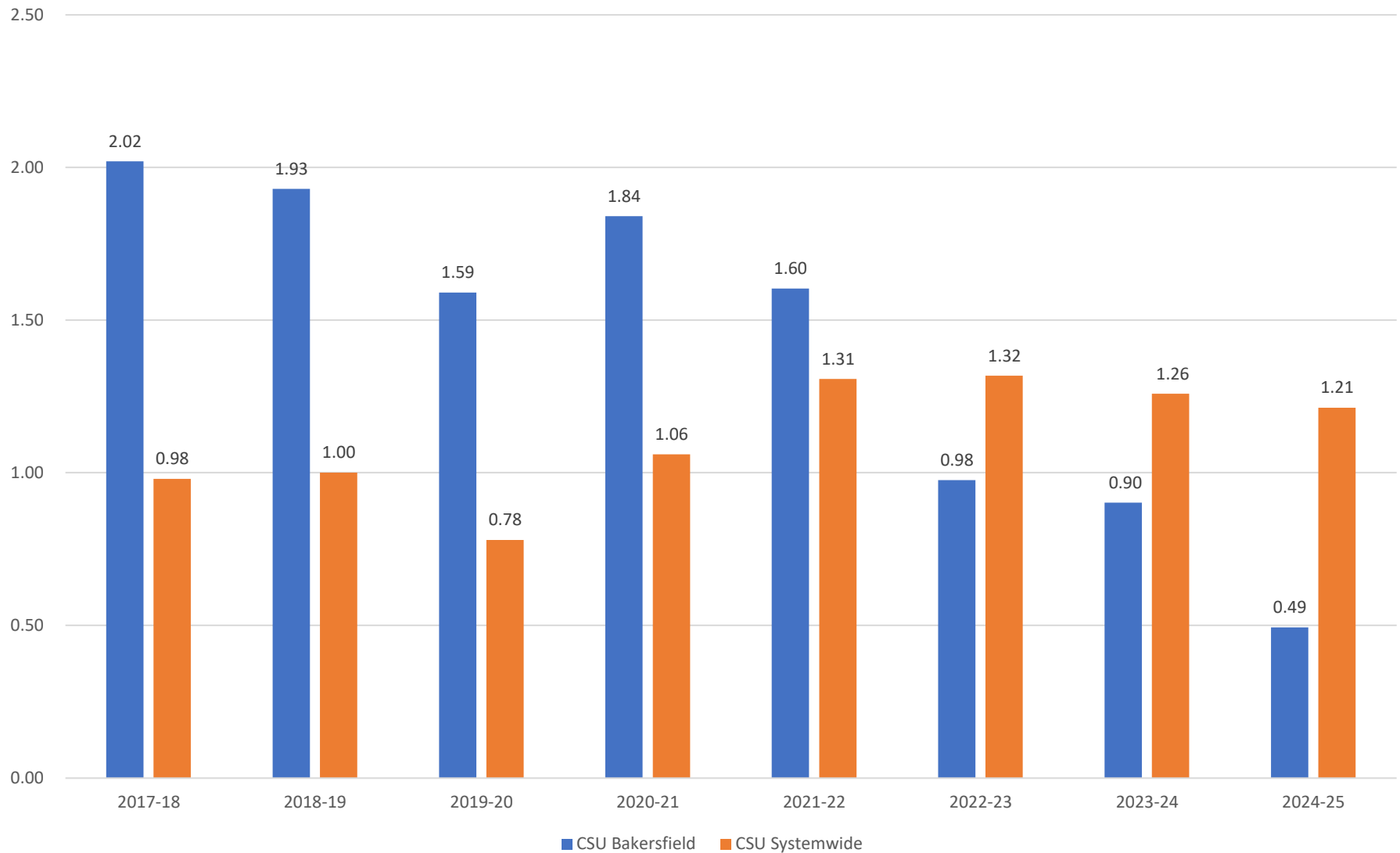


California State University
Operating Reserves Allocation
June 30, 2025
Months of Net Operating Budget



- CSU Bakersfield
- CSU Systemwide
- State University of New York System
- Council of Independent Colleges
- Strategic Financial Analysis for Higher Education primary reserve ratio benchmark

CSU Bakersfield and CSU Systemwide
Operating Reserves Allocation
Months of Net Operating Budget
fiscal years 2017-18 thru 2024-25



California State University System
Base Budget (Recurring) Funding 2025-26
status as of June 2025 (in millions)

