



Chapter 3

UNIVERSITY BASE BUDGET 2025-2026

- 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 2026-27



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.

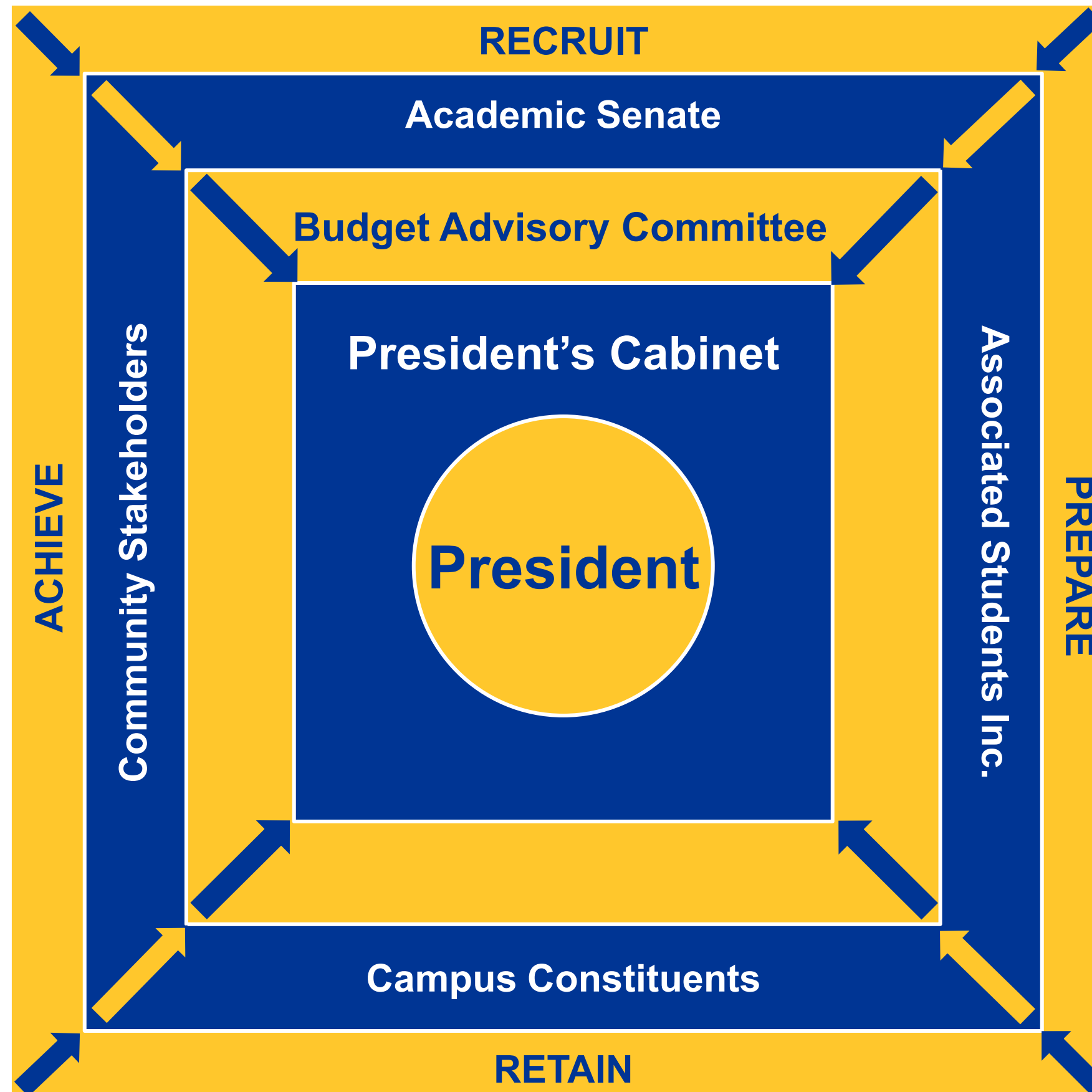
The Net Operating Budget represents the annual source of funds available to the CSUB for general appropriations/expenditures and excludes the state university grant appropriations funds, which are not available for general appropriations/expenditures but are restricted to student financial aid allocations/expenditures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

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



CSUB Shared Governance Model

Strategic plan, campus and community inputs, and university leadership



PRESIDENT'S CABINET

- Provost & Vice President, Academic Affairs
- Vice President, Business Administrative Services & Chief Financial Officer
- Vice President, People & Culture
- Vice President, Student Affairs & Strategic Enrollment Management
- Vice President, University Advancement
- Dean of Extended Education & Global Outreach and Special Assistant to the President for External Affairs
- Associate Vice President & Director of Athletics
- Chief of Staff to the President



2026-2027 Budget Calendar

JULY

AUG

SEPT

OCT

NOV

DEC

JAN

FEB

MAR

APR

MAY

JUNE

California State University

26-27 CSU Budget Allocation Received from State	27-28 Board of Trustees Budget Planning	27-28 Board of Trustees Budget Adopted				27-28 Governor's Budget Submitted to Legislature "January Proposal"	27-28 Legislature Analysis of the Budget	27-28 CSU Advocacy Day (All Universities)	27-28 Legislature Budget Hearings	27-28 Governor's Budget Revision "May Revise"	27-28 State Budget Adopted "Final Budget"
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California State University Bakersfield

26-27 CSUB Budget Allocation Received from CSU	26-27 Budget Allocation Established		26-27 Fall Budget Forum (CSUB Budget) Chair of BPC & CFO	26-27 Fall Open Forum President				26-27 Spring Budget Forum (CSU Budget) Chair of BPC & CFO	26-27 Spring Open Forum President		
26-27 Final Budget Requests Submitted by Divisions	26-27 Final "Approved" Budget Posted					Review 27-28 Governor's Proposal, CSU Budget Plan, and CSUB Enrollment Projections		27-28 Budget Templates Distributed to Divisions	27-28 Preliminary Budget Requests Provided to Cabinet by Division Leads	Review 27-28 Governor's Budget Revision	

Budget Advisory Committee

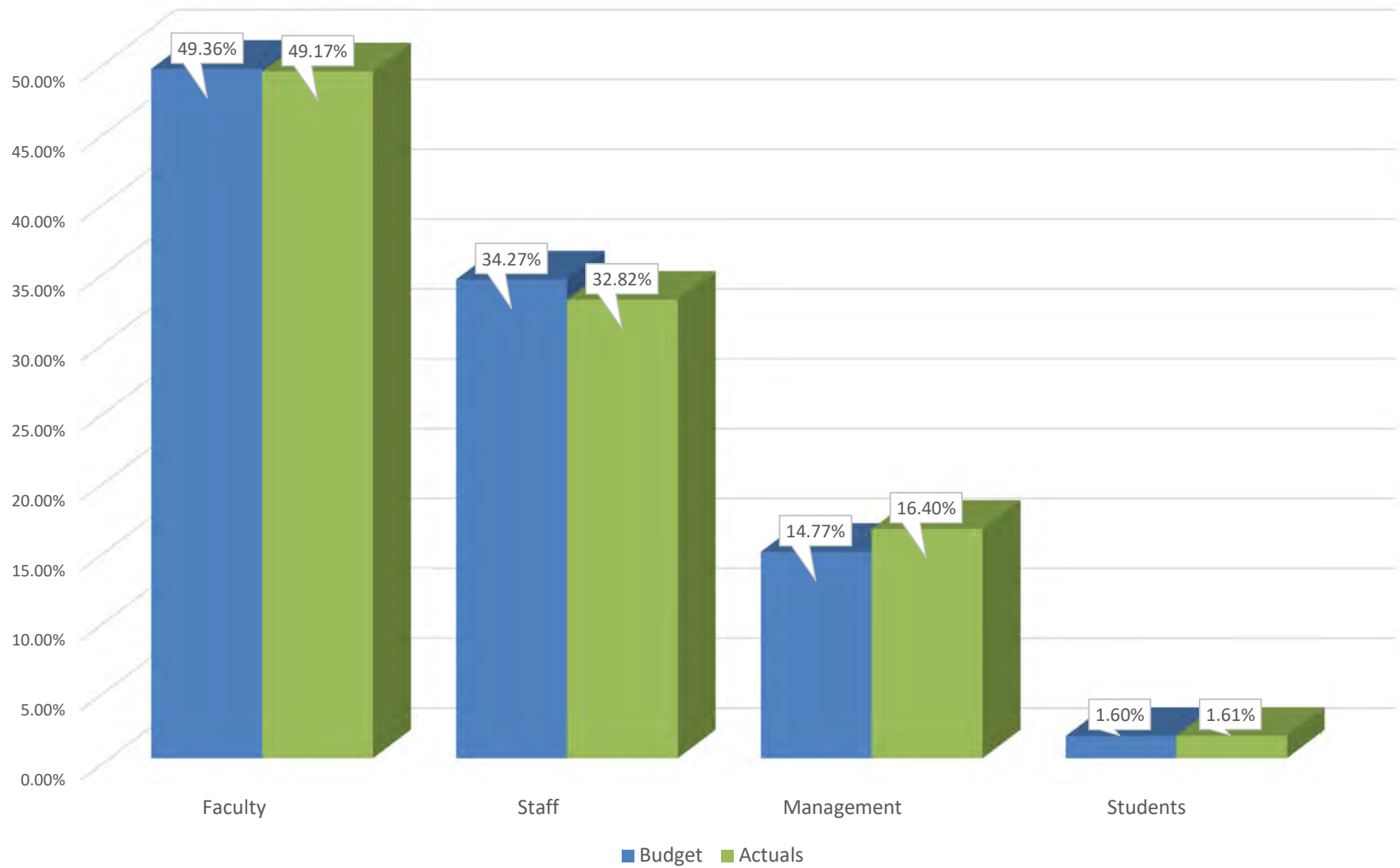
		Review 25-26 CSUB Budget to Actuals and 26-27 CSUB Budget	Discuss, Develop and/or Revise Policies, Systems, and Reporting		President Meets with BAC to Share 27-28 Preliminary Budget Forecast and Provide Direction/Charge				Review 27-28 CSUB Preliminary Budget and Make Recommendations to President	
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California State University, Bakersfield
Base Budget Operating Fund Allocation
fiscal year 2025-2026

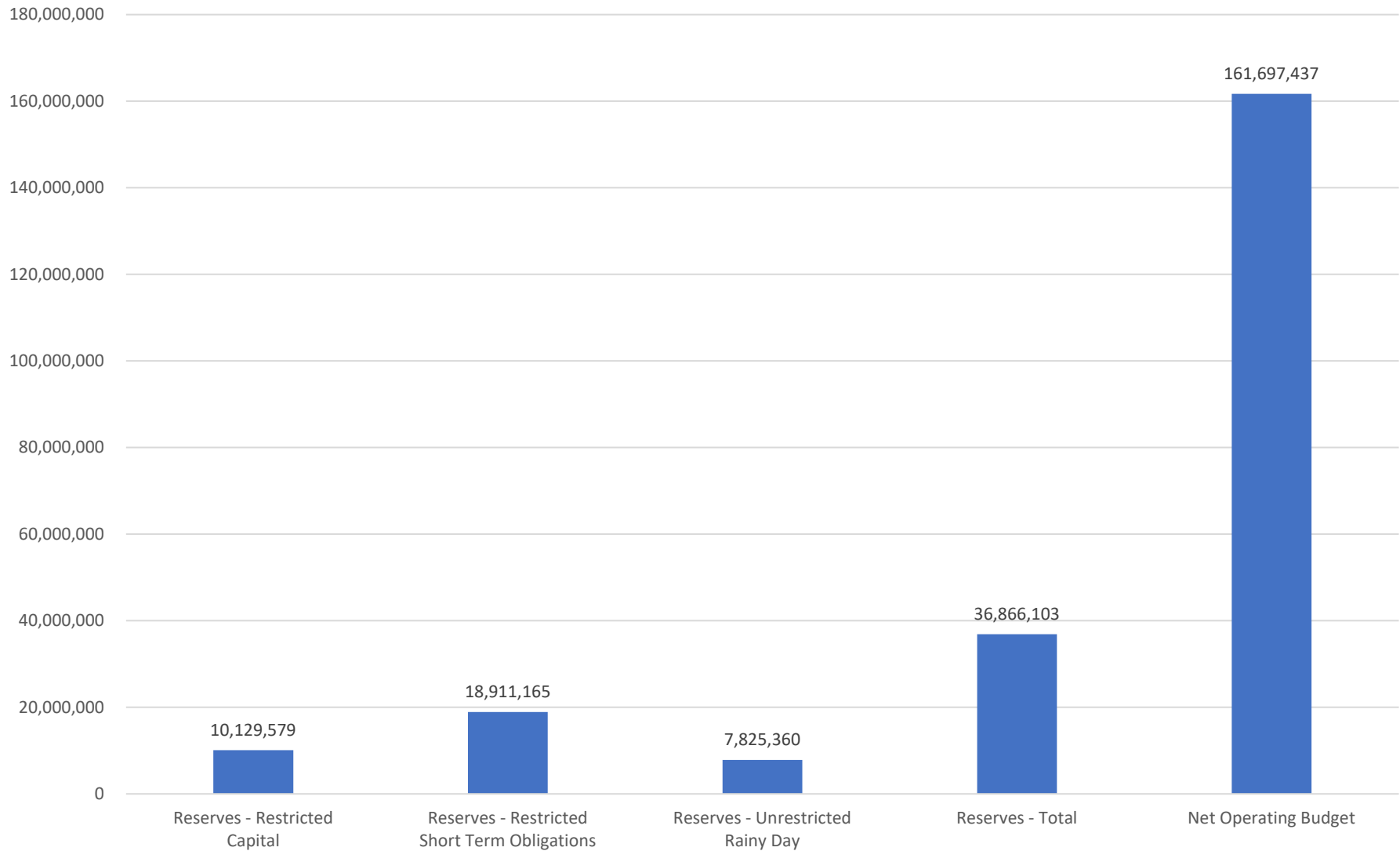
	BUDGET						ACTUALS			
	Base Budget Original	Base Budget Benefits	Base Budget Current	Base Budget Percent	Net Operating Budget w/ Benefits	Net Operating Budget Percent	Actuals	Actuals Percent	Net Operating Budget Actuals	Net Operating Budget Actuals Percent
Full-time Equivalent Students (FTES)	8,542									
<u>Source of Funds</u>										
General Fund Appropriations	90,518,000	0	90,518,000	48.94%	90,518,000	55.34%	92,995,000	50.99%	92,995,000	57.76%
State University Tuition Fees	62,454,600	0	62,454,600	33.76%	62,454,600	38.18%	64,226,734	35.22%	64,226,734	39.89%
Other Revenue	0	3,051,720	3,051,720	1.65%	3,051,720	1.87%	2,927,453	1.61%	2,927,453	1.82%
State University Transfer From Reserves	8,724,837	(1,171,948)	7,552,889	4.08%	7,552,889	4.62%	843,319	0.46%	843,319	0.52%
Net Operating Budget	161,697,437	1,879,772	163,577,209	88.43%	163,577,209	100.00%	160,992,505	88.27%	160,992,505	100.00%
State University Grants	21,392,000		21,392,000	11.57%			21,392,000	11.73%		
Base Budget (Source of Funds)	183,089,437	1,879,772	184,969,209	100.00%			182,384,505	100.00%		
<u>Use of Funds</u>										
<i>Academic Affairs</i>										
Salaries and Benefits	55,070,782	29,707,874	84,778,656				82,400,727			
Operating Expenses	2,568,150	(600,045)	1,968,105				1,771,626			
Total Academic Affairs	57,638,932	29,107,828	86,746,760	46.90%	86,746,760	53.03%	84,172,353	46.15%	84,172,353	52.28%
<i>Athletics</i>										
Salaries and Benefits	4,671,352	2,545,887	7,217,239				7,326,570			
Operating Expenses	803,000	48,634	851,634				886,103			
Subtotal Athletics	5,474,352	2,594,521	8,068,873	4.36%	8,068,873	4.93%	8,212,673	4.50%	8,212,673	5.10%
<i>Business and Administrative Services</i>										
Salaries and Benefits	16,166,424	8,810,701	24,977,125				25,406,446			
Operating Expenses	5,297,450	520,755	5,818,205				5,918,497			
Total Business and Administrative Services	21,463,874	9,331,456	30,795,330	16.65%	30,795,330	18.83%	31,324,942	17.18%	31,324,942	19.46%
<i>People & Culture</i>										
Salaries and Benefits	3,279,886	1,787,538	5,067,424				4,741,518			
Operating Expenses	949,784	378,182	1,327,966				1,481,122			
Total People & Culture	4,229,670	2,165,720	6,395,390	3.46%	6,395,390	3.91%	6,222,640	3.41%	6,222,640	3.87%
<i>President</i>										
Salaries and Benefits	1,113,699	606,966	1,720,665				1,651,648			
Operating Expenses	132,000	0	132,000				108,562			
Total President	1,245,699	606,966	1,852,665	1.00%	1,852,665	1.13%	1,760,210	0.97%	1,760,210	1.09%
<i>Student Affairs & Strategic Enrollment Management</i>										
Salaries and Benefits	9,113,891	4,967,071	14,080,962				14,706,647			
Operating Expenses	1,436,139	(168,597)	1,267,542				1,215,089			
Total Student Affairs & Strategic Enrollment Mgmt	10,550,030	4,798,474	15,348,504	8.30%	15,348,504	9.38%	15,921,736	8.73%	15,921,736	9.89%
<i>University Advancement</i>										
Salaries and Benefits	2,150,010	1,171,755	3,321,765				3,298,202			
Operating Expenses	0	0	0				0			
Total University Advancement	2,150,010	1,171,755	3,321,765	1.80%	3,321,765	2.03%	3,298,202	1.81%	3,298,202	2.05%
Cabinet Budget	102,752,567	49,776,721	152,529,288	82.46%	152,529,288	93.25%	150,912,756	82.74%	150,912,756	93.74%
<i>Campuswide</i>										
Centralized Benefits	49,903,494	(49,903,494)	0				0			
Other Institutional Costs *	9,041,376	2,006,546	11,047,922				10,079,750			
Total Campuswide	58,944,870	(47,896,948)	11,047,922	5.97%	11,047,922	6.75%	10,079,750	5.53%	10,079,750	6.26%
Net Operating Budget	161,697,437	1,879,773	163,577,210	88.43%	163,577,210	100.00%	160,992,505	88.27%	160,992,505	100.00%
State University Grants	21,392,000	0	21,392,000	11.57%			21,392,000	11.73%		
Base Budget (Use of Funds)	183,089,437	1,879,773	184,969,210	100.00%			182,384,505	100.00%		
Total Salaries and Benefits	141,469,538	(305,703)	141,163,835	76.32%		86.30%	139,531,758	76.50%	0	86.67%

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

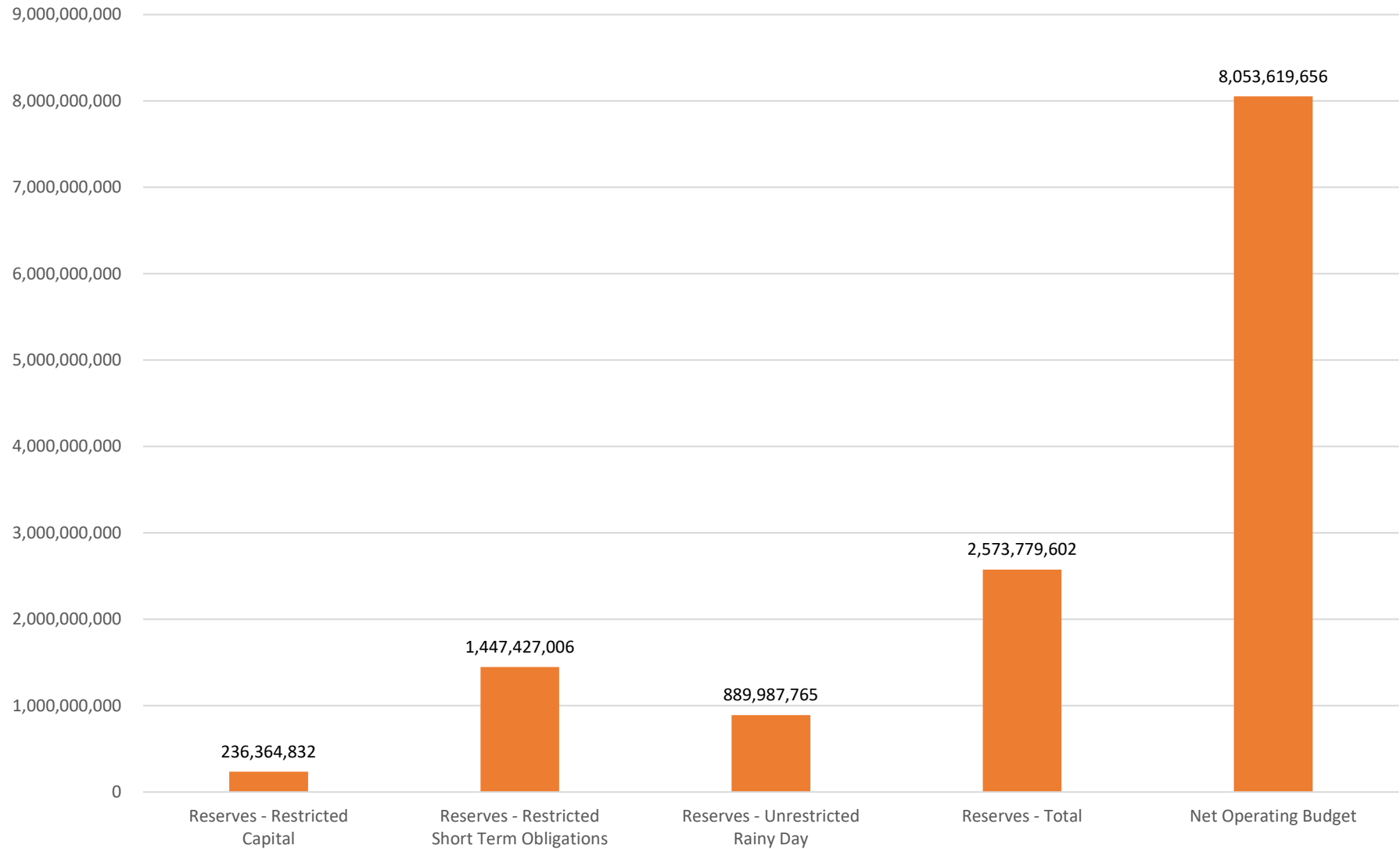
California State University, Bakersfield
Base Budget Operating Fund Budget and Actuals
2025-26 Salaries Allocation



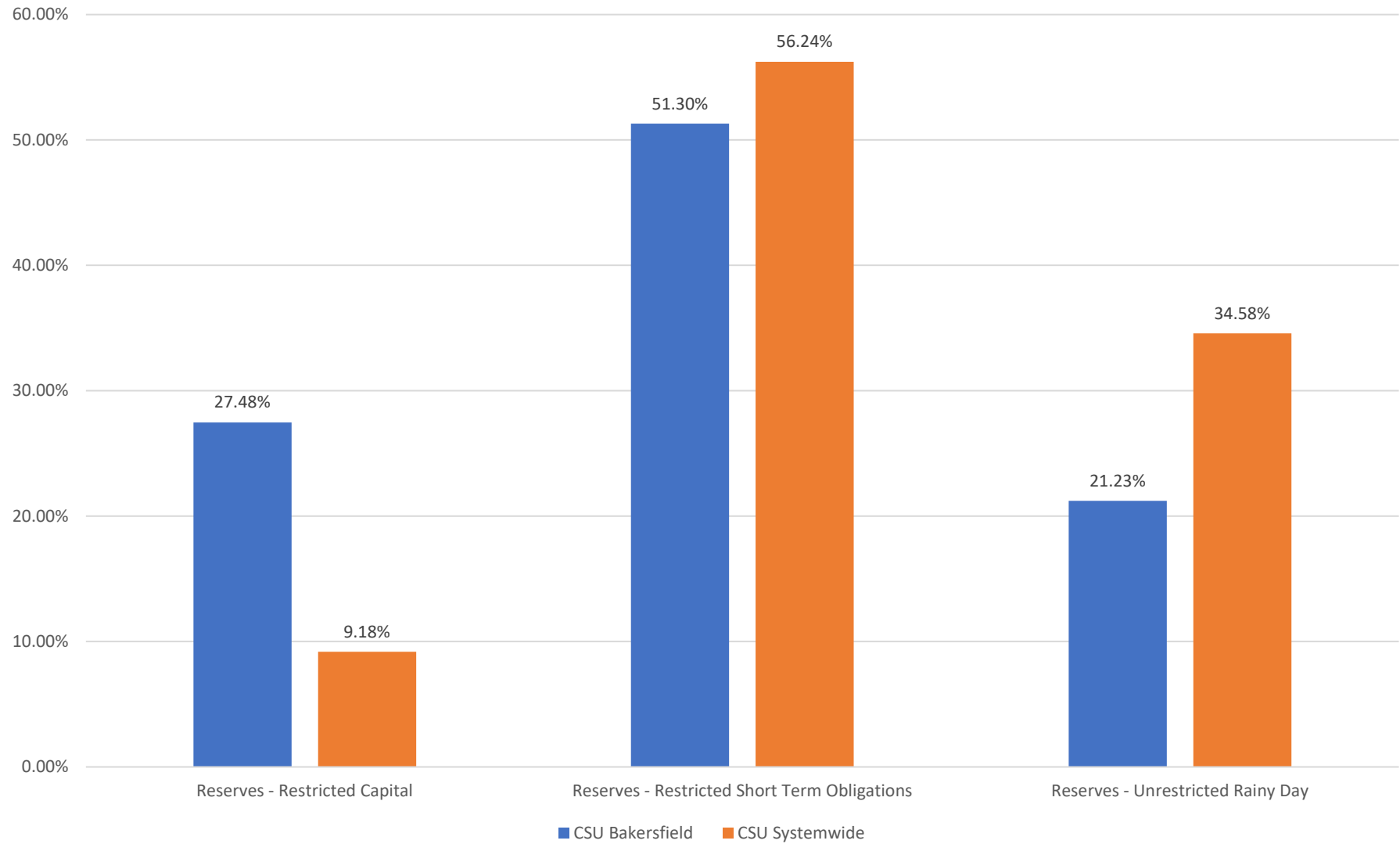
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2026
CSU Bakersfield



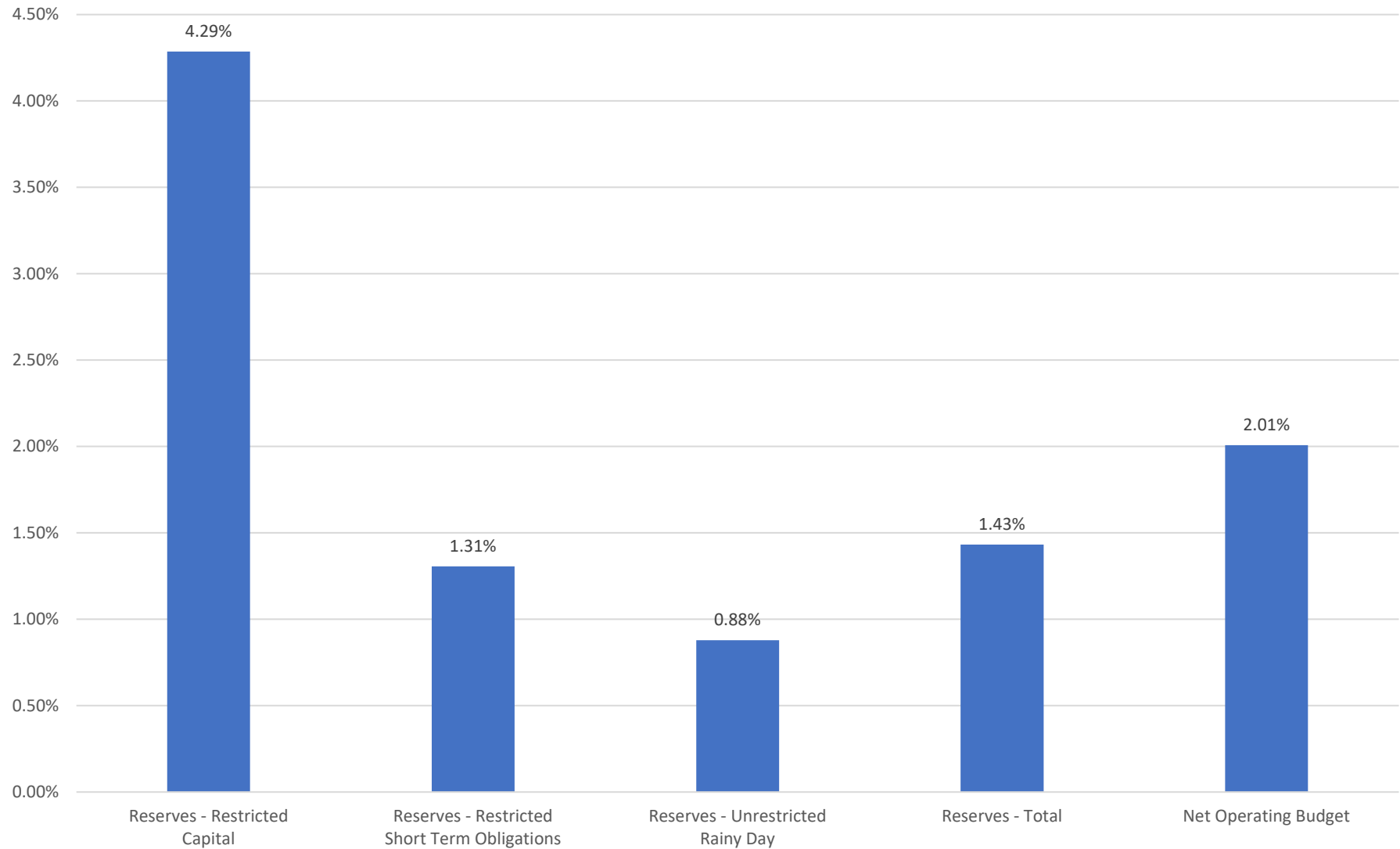
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2026
CSU Systemwide



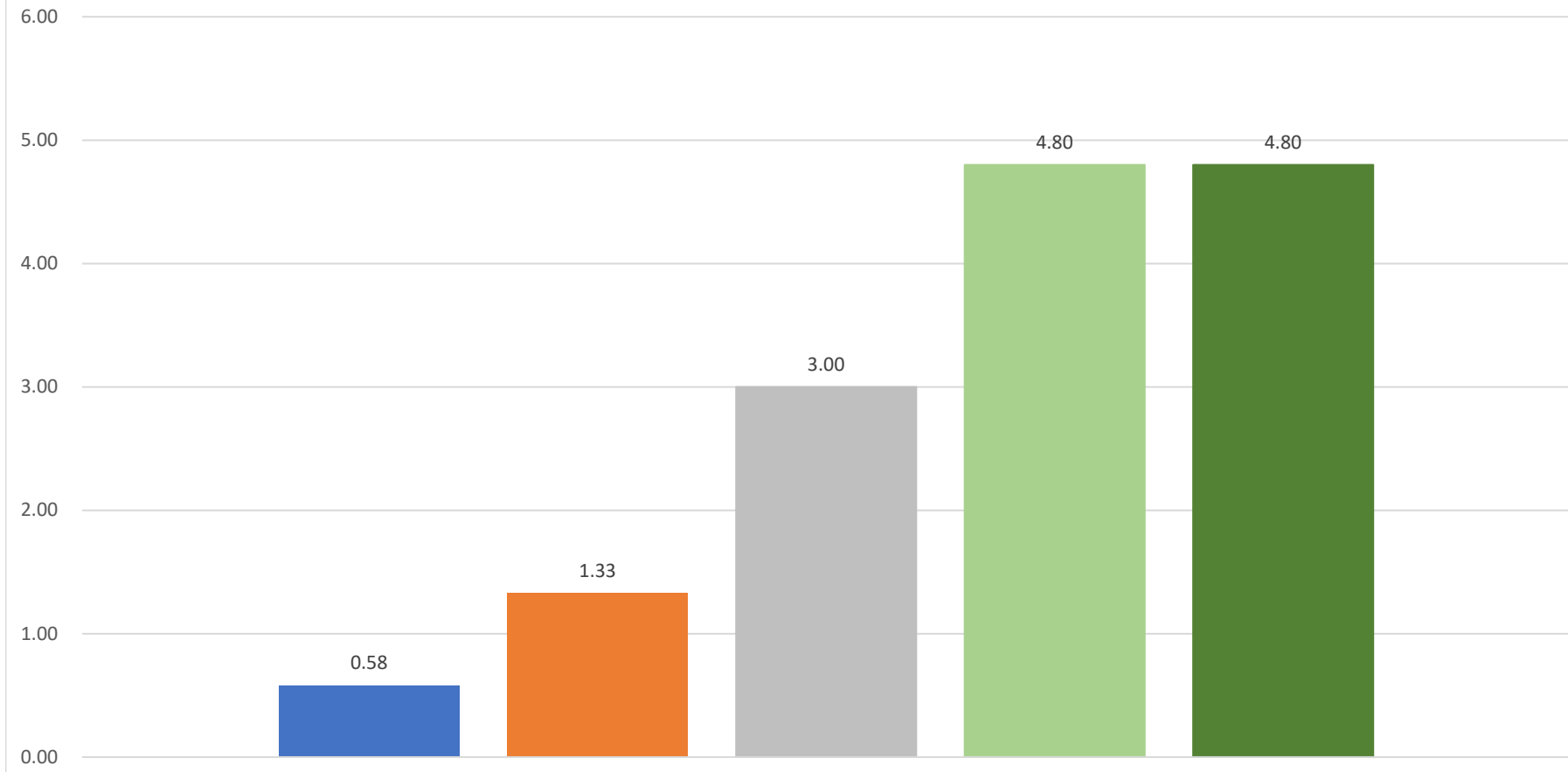
California State University
Operating Reserves Allocation
June 30, 2026
Percent of Reserves



California State University
Operating Reserves and Net Operating Budget
June 30, 2026
CSU Bakersfield percent of CSU Systemwide

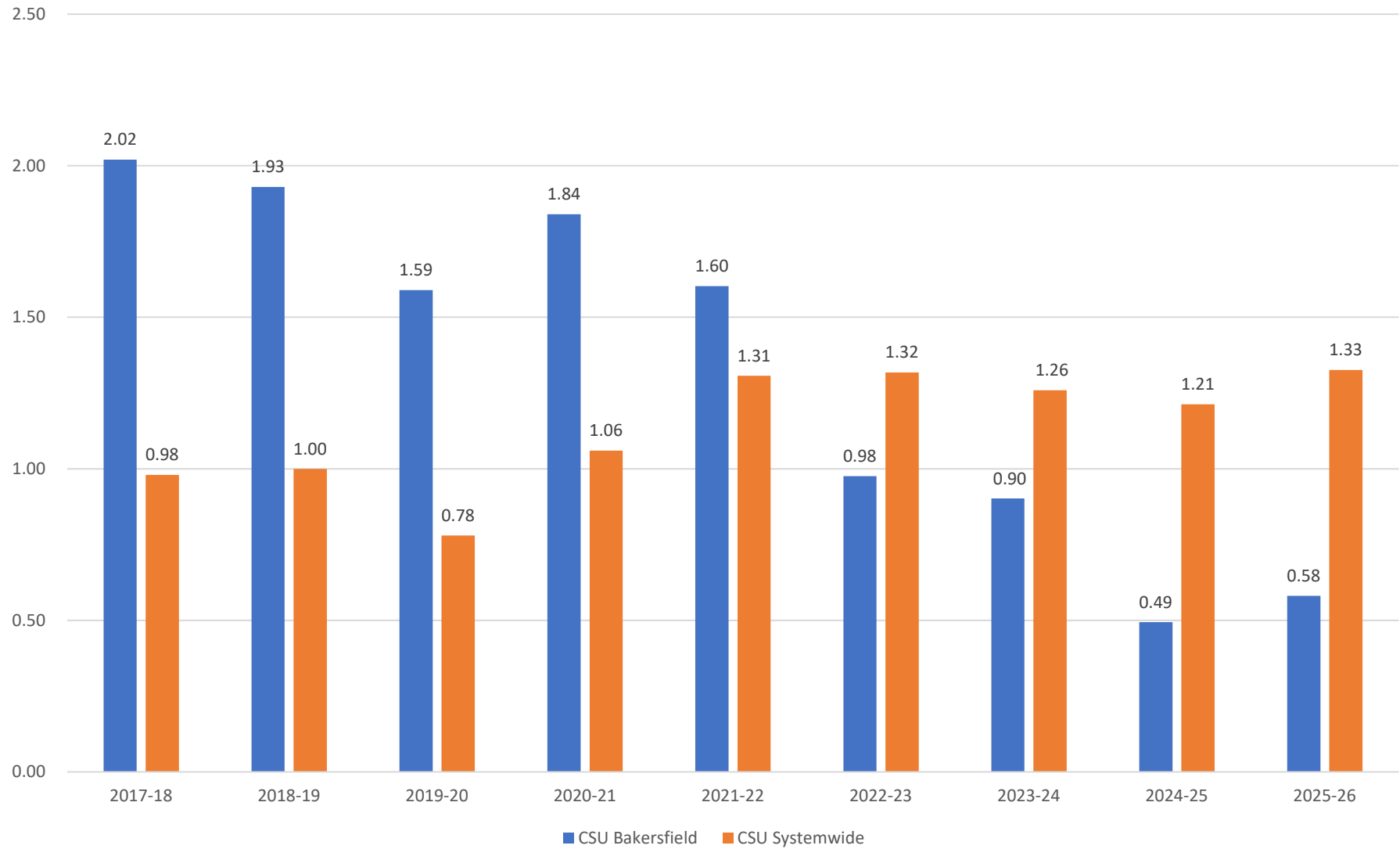


California State University
Operating Reserves Allocation
June 30, 2026
Months of Net Operating Budget



- 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 2025-26



California State University System
Base Budget (Recurring) Funding 2026-27
status as of June 2026 (in millions)

