Chapter 3

UNIVERSITY BASE BUDGET
2021-2022

- Base Budget Definitions
- Base Budget Shared Governance
- Base Budget Calendar/Cycle
- Base Budget Operating Fund Allocation
- Base Budget Salaries Allocation
- Base Budget Graduation Initiative 2025
- Base Budget Graduation Initiative 2025 - Basic Needs and Mental Health
- Base Budget AB 1460 Ethnic Studies
- Base Budget Operating Reserves
- Base Budget CSU System Status 2022-23
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

President

President’s Cabinet

University Strategic Planning & Budget Advisory Committee

STRATEGIC PLAN

Goal 1
Strengthen and Inspire Student Success and Lifelong Learning
Co-chairs
VP Academic Affairs
Faculty Member

Goal 2
Advance Faculty and Staff Success
Co-chairs
VP Academic Affairs
Faculty Member

Goal 3
Develop and Sustain High-Quality and Innovative Academic Programs
and Support Services
Co-chairs
VP Academic Affairs
Faculty Member

Goal 4
Recognize and Address Regional Needs in Collaboration with our Community
Co-chairs
VP University Advancement
Faculty Member

Goal 5
Diversify, Enhance, and Responsibly Steward our Campus Resources
Co-chairs
VP Business and Administrative Services
Faculty Member

INPUTS

Academic Senate
Associated Students Inc.
Campus Constituents
Community Stakeholders
<table>
<thead>
<tr>
<th>MONTH</th>
<th>CSU</th>
<th>CSUB</th>
<th>BPC</th>
</tr>
</thead>
<tbody>
<tr>
<td>July</td>
<td>2022-23 CSU budget allocation received from state</td>
<td>2022-23 CSUB budget allocation received from CSU</td>
<td></td>
</tr>
<tr>
<td>August</td>
<td>2023-24 Board of Trustees budget planning</td>
<td>2022-23 budget allocation established (funded as available)</td>
<td></td>
</tr>
<tr>
<td>September</td>
<td>2023-24 Board of Trustees budget adopted</td>
<td>2022-23 fall open forum - University President</td>
<td>2022-23 first meeting of academic year</td>
</tr>
<tr>
<td>October</td>
<td>2022-23 fall budget forum (CSUB budget book) - Chair of BPC &amp; University CFO</td>
<td>2021-22 budget book &amp; other data received</td>
<td></td>
</tr>
<tr>
<td>November</td>
<td>2022-23 fall strategic plan forum - Co-chairs of strategic plan goals (*)</td>
<td>2021-22 budget book &amp; other data analyzed</td>
<td></td>
</tr>
<tr>
<td>December</td>
<td>2021-22 budget book &amp; other data analyzed</td>
<td>2021-22 budget book &amp; other data analyzed</td>
<td></td>
</tr>
<tr>
<td>January</td>
<td>2023-24 Governor's budget submitted to legislature</td>
<td>2021-22 budget book &amp; other data analyzed</td>
<td></td>
</tr>
<tr>
<td>February</td>
<td>2023-24 Legislature analysis of the budget</td>
<td>2022-23 spring open forum - University President</td>
<td>2023-24 budget allocation recommendation - BPC to AS</td>
</tr>
<tr>
<td>March</td>
<td>2023-24 CSU budget advocacy day (all campuses)</td>
<td>2022-23 spring budget forum (CSU budget) - Chair of BPC &amp; University CFO</td>
<td>2022-23 budget book &amp; other data requested</td>
</tr>
<tr>
<td>April</td>
<td></td>
<td>2022-23 spring strategic plan forum - Co-chairs of strategic plan goals (*)</td>
<td></td>
</tr>
<tr>
<td>May</td>
<td>2023-24 Governor's budget revision &quot;May Revise&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June</td>
<td>2023-24 State budget adopted</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Acronyms**

AS: Academic Senate of California State University, Bakersfield  
BPC: Budget and Planning Committee of the Academic Senate  
CFO: Chief Financial Officer (and Vice President for Business and Administrative Services)  
CSU: The California State University  
CSUB: California State University, Bakersfield

**Notes**

* Also serves as meeting of the University Strategic Planning and Budget Advisory Committee
## California State University, Bakersfield
### Base Budget Operating Fund Allocation
#### fiscal year 2021-22

| Full-time Equivalent Students (FTES) | 8,242 |

### Source of Funds

<table>
<thead>
<tr>
<th>Source of Funds</th>
<th>Base Budget Original</th>
<th>Base Budget w/ Benefits</th>
<th>Base Benefit Percent</th>
<th>Net Operating Budget Original</th>
<th>Net Operating Budget w/ Benefits</th>
<th>Net Operating Benefit Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Appropriations</td>
<td>74,379,000</td>
<td>74,379,000</td>
<td>48.00%</td>
<td>74,379,000</td>
<td>54.99%</td>
<td></td>
</tr>
<tr>
<td>State University Tuition Fees</td>
<td>55,505,000</td>
<td>55,505,000</td>
<td>35.82%</td>
<td>55,505,000</td>
<td>41.04%</td>
<td></td>
</tr>
<tr>
<td>State University Transfer From Reserves</td>
<td>5,367,200</td>
<td>5,367,200</td>
<td>3.46%</td>
<td>5,367,200</td>
<td>3.97%</td>
<td></td>
</tr>
<tr>
<td><strong>Net Operating Budget</strong></td>
<td><strong>135,251,200</strong></td>
<td>0</td>
<td>87.28%</td>
<td><strong>135,251,200</strong></td>
<td>100.00%</td>
<td></td>
</tr>
<tr>
<td>State University Grants</td>
<td>19,710,000</td>
<td>19,710,000</td>
<td>12.72%</td>
<td>19,710,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Use of Funds

#### Academic Affairs

<table>
<thead>
<tr>
<th>Category</th>
<th>Base Budget Original</th>
<th>Base Budget w/ Benefits</th>
<th>Base Benefit Percent</th>
<th>Net Operating Budget Original</th>
<th>Net Operating Budget w/ Benefits</th>
<th>Net Operating Benefit Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Benefits</td>
<td>41,688,419</td>
<td>22,199,083</td>
<td>53.26%</td>
<td>82,531,253</td>
<td>61.02%</td>
<td></td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>1,232,800</td>
<td>1,232,800</td>
<td>42.02%</td>
<td>65,120,302</td>
<td>48.15%</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Instruction</strong></td>
<td><strong>42,921,219</strong></td>
<td><strong>23,431,983</strong></td>
<td><strong>53.26%</strong></td>
<td><strong>88,651,535</strong></td>
<td><strong>61.02%</strong></td>
<td></td>
</tr>
<tr>
<td>Salaries and Benefits</td>
<td>10,092,160</td>
<td>5,374,075</td>
<td>42.02%</td>
<td>15,466,235</td>
<td>48.15%</td>
<td></td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>1,944,715</td>
<td>1,944,715</td>
<td>42.02%</td>
<td>65,120,302</td>
<td>48.15%</td>
<td></td>
</tr>
<tr>
<td><strong>Total Academic Affairs</strong></td>
<td><strong>54,958,094</strong></td>
<td><strong>29,806,059</strong></td>
<td><strong>53.26%</strong></td>
<td><strong>103,811,788</strong></td>
<td><strong>61.02%</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### Business and Administrative Services

<table>
<thead>
<tr>
<th>Category</th>
<th>Base Budget Original</th>
<th>Base Budget w/ Benefits</th>
<th>Base Benefit Percent</th>
<th>Net Operating Budget Original</th>
<th>Net Operating Budget w/ Benefits</th>
<th>Net Operating Benefit Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Benefits</td>
<td>4,794,414</td>
<td>2,553,025</td>
<td>53.26%</td>
<td>9,347,439</td>
<td>61.02%</td>
<td></td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>2,137,800</td>
<td>2,137,800</td>
<td>42.02%</td>
<td>65,120,302</td>
<td>48.15%</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Information Technology Services</strong></td>
<td><strong>6,932,214</strong></td>
<td><strong>4,690,845</strong></td>
<td><strong>53.26%</strong></td>
<td><strong>15,537,642</strong></td>
<td><strong>61.02%</strong></td>
<td></td>
</tr>
<tr>
<td>Salaries and Benefits</td>
<td>11,742,380</td>
<td>6,252,817</td>
<td>53.26%</td>
<td>17,995,197</td>
<td>53.26%</td>
<td></td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>1,658,520</td>
<td>1,658,520</td>
<td>53.26%</td>
<td>65,120,302</td>
<td>48.15%</td>
<td></td>
</tr>
<tr>
<td><strong>Total Business and Administrative Services</strong></td>
<td><strong>20,333,114</strong></td>
<td><strong>10,943,662</strong></td>
<td><strong>53.26%</strong></td>
<td><strong>33,532,539</strong></td>
<td><strong>53.26%</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### President

<table>
<thead>
<tr>
<th>Category</th>
<th>Base Budget Original</th>
<th>Base Budget w/ Benefits</th>
<th>Base Benefit Percent</th>
<th>Net Operating Budget Original</th>
<th>Net Operating Budget w/ Benefits</th>
<th>Net Operating Benefit Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Benefits</td>
<td>1,170,809</td>
<td>623,456</td>
<td>53.26%</td>
<td>1,794,265</td>
<td>53.26%</td>
<td></td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>290,700</td>
<td>290,700</td>
<td>53.26%</td>
<td>2,084,965</td>
<td>53.26%</td>
<td></td>
</tr>
<tr>
<td><strong>Total President</strong></td>
<td><strong>1,461,509</strong></td>
<td><strong>914,156</strong></td>
<td><strong>53.26%</strong></td>
<td><strong>3,179,930</strong></td>
<td><strong>53.26%</strong></td>
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</tbody>
</table>

#### Student Affairs

<table>
<thead>
<tr>
<th>Category</th>
<th>Base Budget Original</th>
<th>Base Budget w/ Benefits</th>
<th>Base Benefit Percent</th>
<th>Net Operating Budget Original</th>
<th>Net Operating Budget w/ Benefits</th>
<th>Net Operating Benefit Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Benefits</td>
<td>4,074,275</td>
<td>2,169,551</td>
<td>53.26%</td>
<td>6,243,826</td>
<td>53.26%</td>
<td></td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>803,000</td>
<td>803,000</td>
<td>53.26%</td>
<td>2,084,965</td>
<td>53.26%</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Athletics</strong></td>
<td><strong>4,877,275</strong></td>
<td><strong>2,972,551</strong></td>
<td><strong>53.26%</strong></td>
<td><strong>8,328,786</strong></td>
<td><strong>53.26%</strong></td>
<td></td>
</tr>
<tr>
<td>Salaries and Benefits</td>
<td>2,840,630</td>
<td>1,512,835</td>
<td>53.26%</td>
<td>4,353,265</td>
<td>53.26%</td>
<td></td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>508,400</td>
<td>508,400</td>
<td>53.26%</td>
<td>2,084,965</td>
<td>53.26%</td>
<td></td>
</tr>
<tr>
<td><strong>Total Student Affairs</strong></td>
<td><strong>8,226,305</strong></td>
<td><strong>3,987,187</strong></td>
<td><strong>53.26%</strong></td>
<td><strong>11,812,442</strong></td>
<td><strong>53.26%</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### University Advancement

<table>
<thead>
<tr>
<th>Category</th>
<th>Base Budget Original</th>
<th>Base Budget w/ Benefits</th>
<th>Base Benefit Percent</th>
<th>Net Operating Budget Original</th>
<th>Net Operating Budget w/ Benefits</th>
<th>Net Operating Benefit Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Benefits</td>
<td>1,900,148</td>
<td>1,011,829</td>
<td>53.26%</td>
<td>2,911,977</td>
<td>53.26%</td>
<td></td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>0</td>
<td>0</td>
<td>53.26%</td>
<td>2,911,977</td>
<td>53.26%</td>
<td></td>
</tr>
<tr>
<td><strong>Total University Advancement</strong></td>
<td><strong>1,900,148</strong></td>
<td><strong>1,011,829</strong></td>
<td><strong>53.26%</strong></td>
<td><strong>2,911,977</strong></td>
<td><strong>53.26%</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### Cabinet Budget

<table>
<thead>
<tr>
<th>Category</th>
<th>Base Budget Original</th>
<th>Base Budget w/ Benefits</th>
<th>Base Benefit Percent</th>
<th>Net Operating Budget Original</th>
<th>Net Operating Budget w/ Benefits</th>
<th>Net Operating Benefit Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Centralized Benefits</td>
<td>41,696,473</td>
<td>(41,696,473)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Institutional Costs *</td>
<td>6,675,557</td>
<td>6,675,557</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Campus Wide</strong></td>
<td><strong>48,372,030</strong></td>
<td>(41,696,473)</td>
<td>0</td>
<td><strong>128,575,643</strong></td>
<td><strong>128,575,643</strong></td>
<td><strong>95.06%</strong></td>
</tr>
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</table>

#### Campus Wide

<table>
<thead>
<tr>
<th>Category</th>
<th>Base Budget Original</th>
<th>Base Budget w/ Benefits</th>
<th>Base Benefit Percent</th>
<th>Net Operating Budget Original</th>
<th>Net Operating Budget w/ Benefits</th>
<th>Net Operating Benefit Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Operating Budget</td>
<td>135,251,200</td>
<td>0</td>
<td>87.28%</td>
<td>135,251,200</td>
<td>100.00%</td>
<td></td>
</tr>
<tr>
<td>State University Grants</td>
<td>19,710,000</td>
<td>0</td>
<td>12.72%</td>
<td>19,710,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Base Budget (Use of Funds)</strong></td>
<td><strong>154,961,200</strong></td>
<td>0</td>
<td><strong>100.00%</strong></td>
<td><strong>154,961,200</strong></td>
<td><strong>100.00%</strong></td>
<td></td>
</tr>
</tbody>
</table>

### Total Salaries and Benefits

<table>
<thead>
<tr>
<th>Category</th>
<th>Base Budget Original</th>
<th>Base Budget w/ Benefits</th>
<th>Base Benefit Percent</th>
<th>Net Operating Budget Original</th>
<th>Net Operating Budget w/ Benefits</th>
<th>Net Operating Benefit Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Salaries and Benefits</td>
<td>78,303,235</td>
<td>41,696,473</td>
<td>77.44%</td>
<td>119,999,708</td>
<td>88.72%</td>
<td></td>
</tr>
</tbody>
</table>

* Campus wide insurance, memberships, utilities, deferred maintenance, etc.
CSU Bakersfield
2021-22 Base Budget
Salaries Allocation

- Faculty: 49.44%
- Staff: 33.03%
- Management: 15.61%
- Students: 1.92%
California State University, Bakersfield
Base Budget Graduation Initiative 2025
(Source of Funds)
As of June 30, 2022

Source of Funds

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
<td>810,000</td>
</tr>
<tr>
<td>2016-17</td>
<td>520,000</td>
</tr>
<tr>
<td>2017-18</td>
<td>2,374,000</td>
</tr>
<tr>
<td>2018-19</td>
<td>3,167,000</td>
</tr>
<tr>
<td>2019-20</td>
<td>1,489,000</td>
</tr>
<tr>
<td>2020-21</td>
<td>0</td>
</tr>
<tr>
<td>2021-22</td>
<td>4,011,000</td>
</tr>
<tr>
<td>Total</td>
<td>12,371,000</td>
</tr>
</tbody>
</table>

Total Source of Funds: 12,371,000
California State University, Bakersfield
Base Budget Graduation Initiative 2025
*Use of Funds*
As of June 30, 2022

- Faculty Tenure Track Expansion: 71.21%
- Advising: 9.19%
- Information Technology: 8.77%
- Student Support & Success: 3.61%
- Basic Needs: 3.61%
- Mental Health: 3.61%
California State University, Bakersfield
Base Budget Graduation Initiative 2025 - allocated to Basic Needs and Mental Health

Source of Funds
As of June 30, 2022

[Graph showing allocated funds to Basic Needs and Mental Health]
California State University, Bakersfield
Base Budget Graduation Initiative 2025 - allocated to Basic Needs and Mental Health

Use of Funds
As of June 30, 2022

- Food Insecurity: 26.91%
- Housing Insecurity: 4.71%
- Basic Needs Other: 11.77%
- Counseling: 34.75%
- Mental Health Other: 21.86%
California State University, Bakersfield
Base Budget AB 1460 Ethnic Studies

Source of Funds
As of June 30, 2022

AB 1460 Ethnic Studies

672,000
California State University, Bakersfield
Base Budget AB 1460 Ethnic Studies

*Use of Funds*
As of June 30, 2022

- Faculty Tenure Track: 66.60%
- Lecturer Pool: 32.61%
- Administrative Support: 0.79%
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2022
CSU Systemwide

Reserves
- Restricted Capital
Reserves - Restricted Short Term Obligations
Reserves - Unrestricted Rainy Day
Reserves - Total
Net Operating Budget

281,950,713
1,427,544,552
761,800,572
2,471,295,837
6,992,468,101
California State University
Operating Reserves and Net Operating Budget
June 30, 2022
CSU Bakersfield percent of CSU Systemwide

Reserves

Restricted

Short Term Obligations

Unrestricted

Rainy Day

Total Net

Operating Budget

- 3.98%
- 2.45%
- 2.37%
- 2.60%
- 1.93%
- 0.00%
- 0.50%
- 1.00%
- 1.50%
- 2.00%
- 2.50%
- 3.00%
- 3.50%
- 4.00%
- 4.50%

California State University
Operating Reserves and Net Operating Budget
June 30, 2022
CSU Bakersfield percent of CSU Systemwide

Reserves

Restricted

Short Term Obligations

Unrestricted

Rainy Day

Total Net

Operating Budget

- 3.98%
- 2.45%
- 2.37%
- 2.60%
- 1.93%
- 0.00%
- 0.50%
- 1.00%
- 1.50%
- 2.00%
- 2.50%
- 3.00%
- 3.50%
- 4.00%
- 4.50%
California State University
Operating Reserves Allocation
June 30, 2022
Months of Net Operating Budget

- CSU Systemwide: 1.31 months
- CSU Bakersfield: 1.60 months
- Policy of the State University of New York System (2011): 3.00 months
- Report by the Council of Independent Colleges (2017): 4.80 months
California State University
Recurring General Fund 2022-23
status as of June 2022 (in millions)

**Board of Trustees Budget Adopted Nov 2021**
- Mandatory Costs: 263.8
- Enrollment Growth: 16.8
- Graduation Initiative 2025: 135.0
- Basic Needs: 75.0
- Academic Facilities & Infrastructure: 75.0
- Digital Equity: 20.0
- SB 169 - SUG: 129.9
- Foster Youth Student: 12.0
- Other: 12.0

**Governor Budget Proposed Jan 2022**
- Mandatory Costs: 304.1
- Enrollment Growth: 12.0
- Graduation Initiative 2025: 81.0
- Basic Needs: 211.1
- Academic Facilities & Infrastructure: 81.0
- Digital Equity: 16.6
- SB 169 - SUG: 13.0
- Foster Youth Student: 10.0
- Other: 35.0

**Governor Budget Approved June 2022**
- Mandatory Costs: 365.7
- Enrollment Growth: 12.0
- Graduation Initiative 2025: 81.0
- Basic Needs: 211.1
- Academic Facilities & Infrastructure: 81.0
- Digital Equity: 16.6
- SB 169 - SUG: 13.0
- Foster Youth Student: 10.0
- Other: 35.0