



Chapter 3

UNIVERSITY BASE BUDGET 2022-2023

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- Base Budget CSU System Status 2023-24

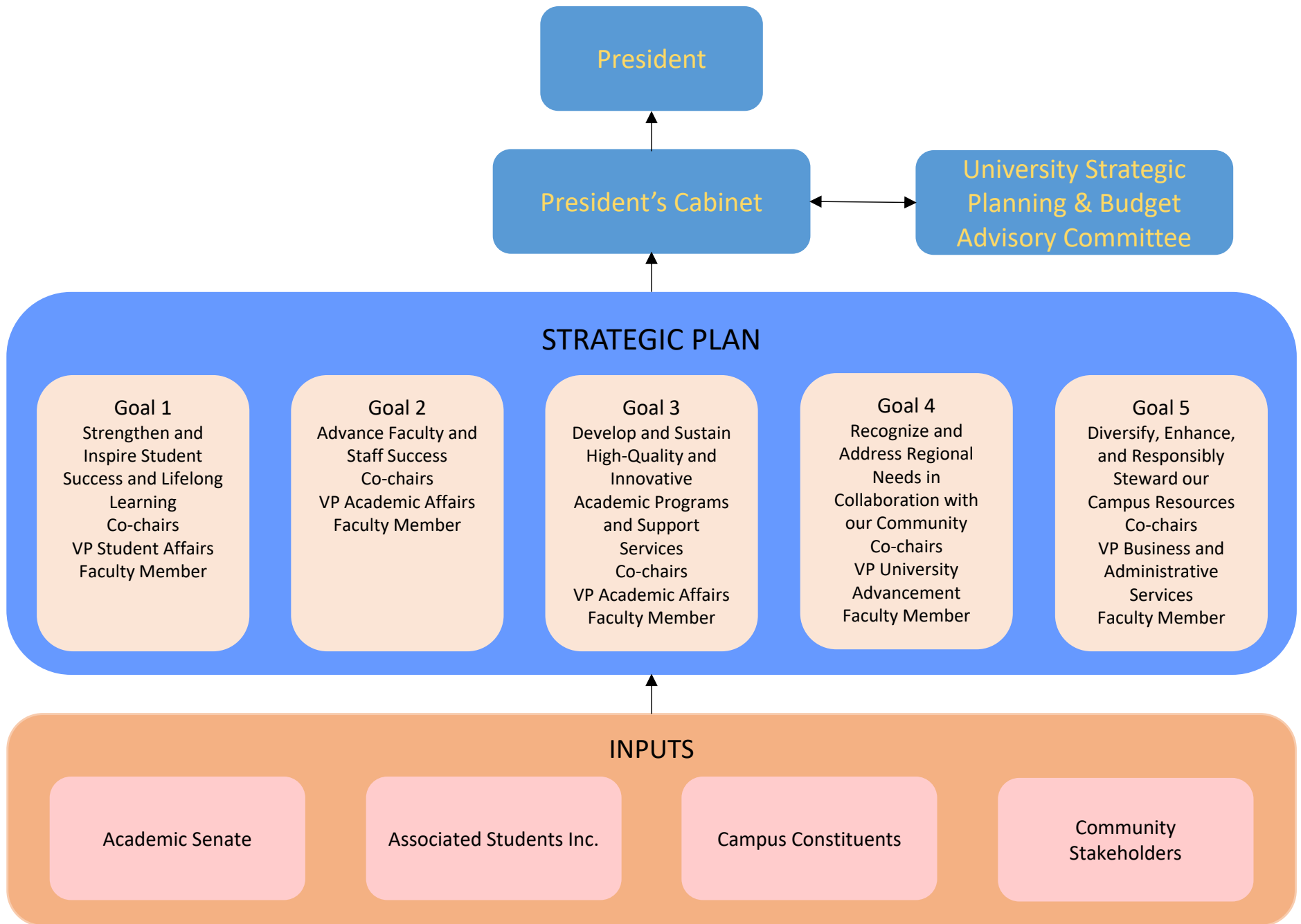
BASE BUDGET DEFINITIONS

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



2023-24 Budget Calendar

MONTH	CSU	CSUB	BPC
July	2023-24 CSU budget allocation received from state	2023-24 CSUB budget allocation received from CSU	
August	2024-25 Board of Trustees budget planning	2023-24 budget allocation established (funded as available)	
September	2024-25 Board of Trustees budget adopted	2023-24 fall open forum - University President	2023-24 first meeting of academic year
October		2023-24 fall budget forum (CSUB budget book) - Chair of BPC & University CFO	2022-23 budget book & other data received
November		2023-24 fall strategic plan forum - Co-chairs of strategic plan goals (*)	2022-23 budget book & other data analyzed
December			2022-23 budget book & other data analyzed
January	2024-25 Governor's budget submitted to legislature		2022-23 budget book & other data analyzed
February	2024-25 Legislature analysis of the budget	2023-24 spring open forum - University President	2024-25 budget allocation recommendation - BPC to AS
March	2024-25 CSU budget advocacy day (all campuses)	2023-24 spring budget forum (CSU budget) - Chair of BPC & University CFO	2023-24 budget book & other data requested
April		2023-24 spring strategic plan forum - Co-chairs of strategic plan goals (*)	
May	2024-25 Governor's budget revision "May Revise"		
June	2024-25 State budget adopted		

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

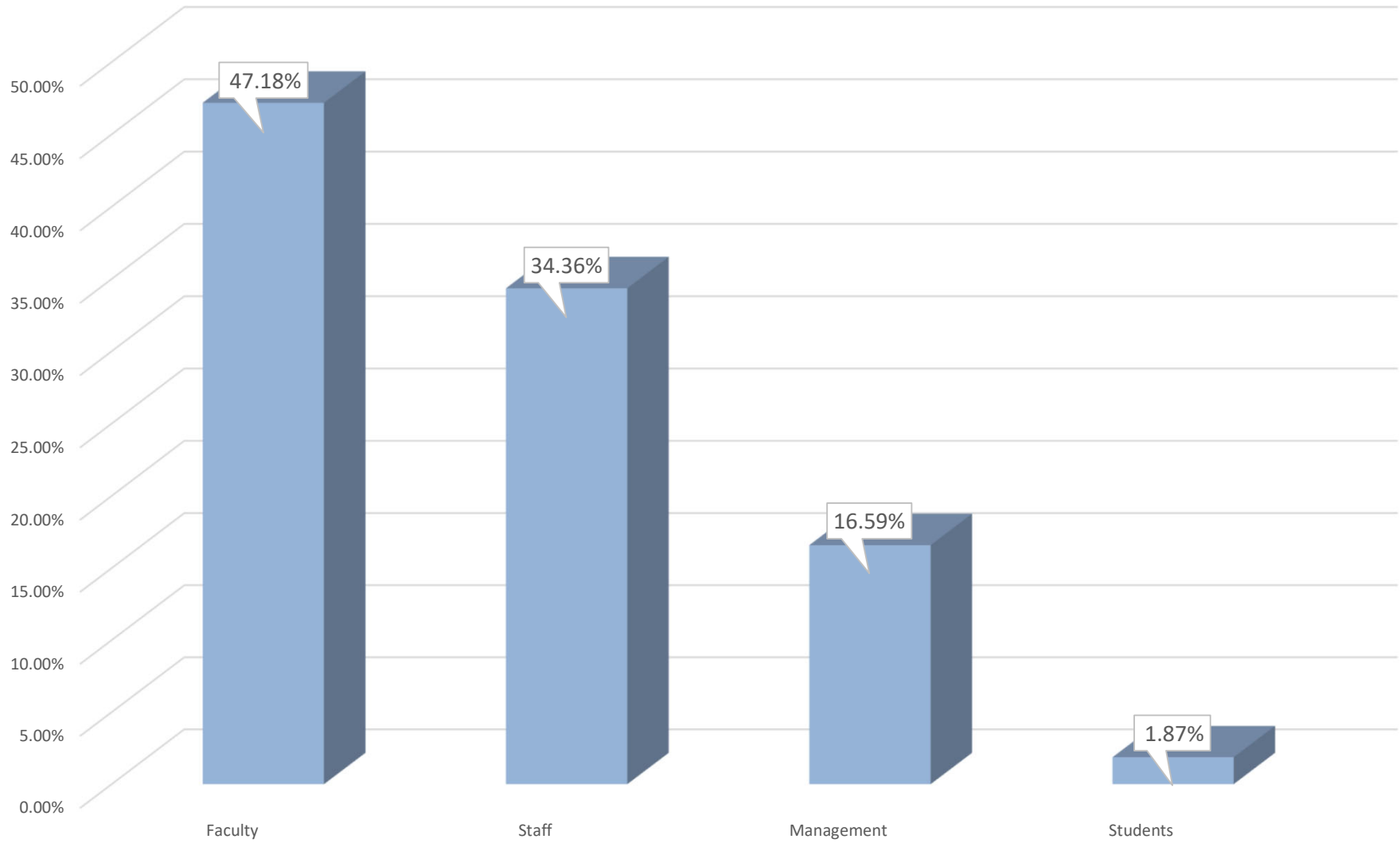
* Also serves as meeting of the University Strategic Planning and Budget Advisory Committee

California State University, Bakersfield
Base Budget Operating Fund Allocation
fiscal year 2022-23

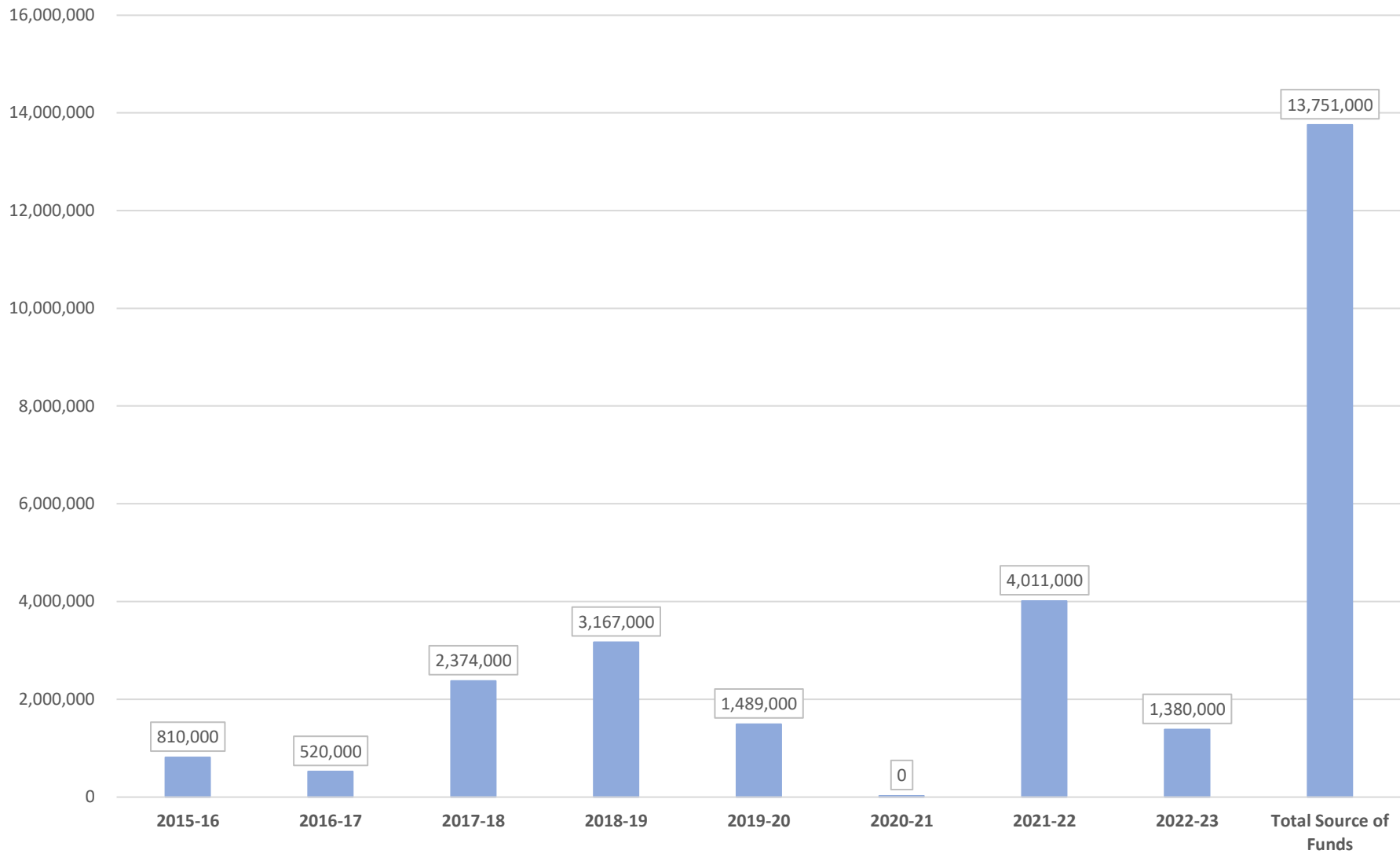
	Base Budget Original	Base Budget Benefits	Base Budget w/ Benefits	Base Budget Percent	Net Operating Budget w/ Benefits	Net Operating Budget Percent
Full-time Equivalent Students (FTES)	8,542					
Source of Funds						
General Fund Appropriations	86,592,000		86,592,000	50.93%	86,592,000	57.24%
State University Tuition Fees	57,183,300		57,183,300	33.63%	57,183,300	37.80%
State University Transfer From Reserves	7,500,000		7,500,000	4.41%	7,500,000	4.96%
Net Operating Budget	151,275,300	0	151,275,300	88.97%	151,275,300	100.00%
State University Grants	18,745,000		18,745,000	11.03%		
Base Budget (Source of Funds)	170,020,300	0	170,020,300	100.00%		
Use of Funds						
<i>Academic Affairs</i>						
Salaries and Benefits	46,981,371	24,900,127	71,881,498			
Operating Expenses	1,232,800		1,232,800			
Subtotal Instruction	48,214,171	24,900,127	73,114,298	43.00%	73,114,298	48.33%
Salaries and Benefits	10,844,249	6,235,217	17,079,467			
Operating Expenses	2,114,423		2,114,423			
Total Academic Affairs	61,172,844	31,135,344	92,308,188	54.29%	92,308,188	61.02%
<i>Business and Administrative Services</i>						
Salaries and Benefits	5,770,215	3,058,214	8,828,429			
Operating Expenses	2,305,900		2,305,900			
Subtotal Information Technology Services	8,076,115	3,058,214	11,134,329	6.55%	11,134,329	7.36%
Salaries and Benefits	12,656,096	6,821,947	19,478,043			
Operating Expenses	2,078,314		2,078,314			
Total Business and Administrative Services	22,810,525	9,880,161	32,690,686	19.23%	32,690,686	21.61%
<i>President</i>						
Salaries and Benefits	1,317,202	706,283	2,023,485			
Operating Expenses	340,700		340,700			
Total President	1,657,902	706,283	2,364,185	1.39%	2,364,185	1.56%
<i>Student Affairs</i>						
Salaries and Benefits	4,481,824	2,375,367	6,857,190			
Operating Expenses	803,000		803,000			
Subtotal Athletics	5,284,824	2,375,367	7,660,190	4.51%	7,660,190	5.06%
Salaries and Benefits	3,169,674	1,726,589	4,896,263			
Operating Expenses	853,901		853,901			
Total Student Affairs	9,308,398	4,101,956	13,410,354	7.89%	13,410,354	8.86%
<i>University Advancement</i>						
Salaries and Benefits	2,280,090	1,219,901	3,499,991			
Institutional Costs	0		0			
Total University Advancement	2,280,090	1,219,901	3,499,991	2.06%	3,499,991	2.31%
Cabinet Budget	97,229,759	47,043,645	144,273,404	84.86%	144,273,404	95.37%
<i>Campuswide</i>						
Centralized Benefits	46,606,872	(46,606,872)	0			
Other Institutional Costs *	7,438,668	(436,773)	7,001,895			
Total Campuswide	54,045,540	(47,043,645)	7,001,895	4.12%	7,001,895	4.63%
Net Operating Budget	151,275,300	0	151,275,300	88.97%	151,275,300	100.00%
State University Grants	18,745,000		18,745,000	11.03%		
Base Budget (Use of Funds)	170,020,300	0	170,020,300	100.00%		
Total Salaries and Benefits	87,937,495	46,606,872	134,981,140	79.39%		89.23%

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

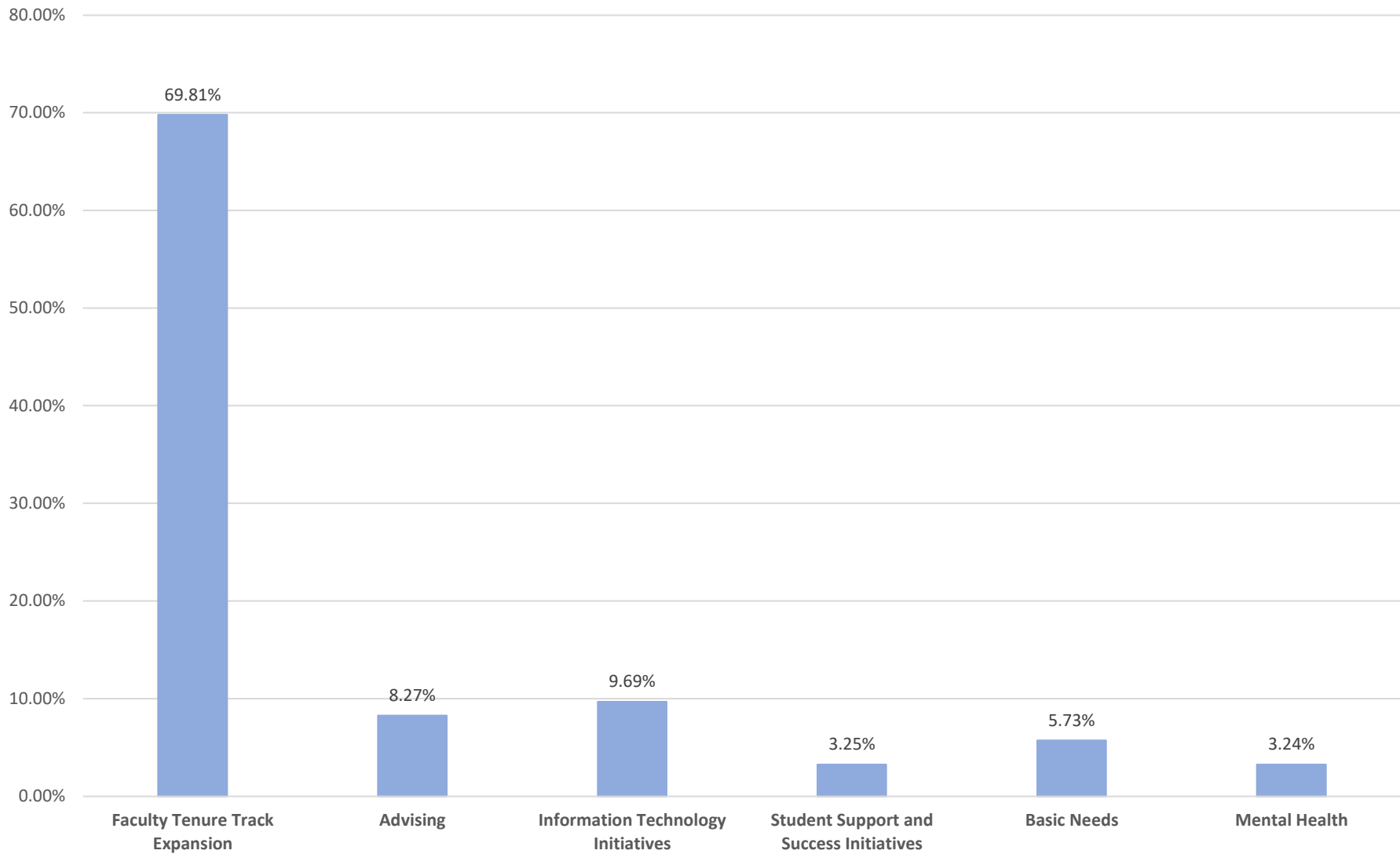
CSU Bakersfield
2022-23 Base Budget
Salaries Allocation



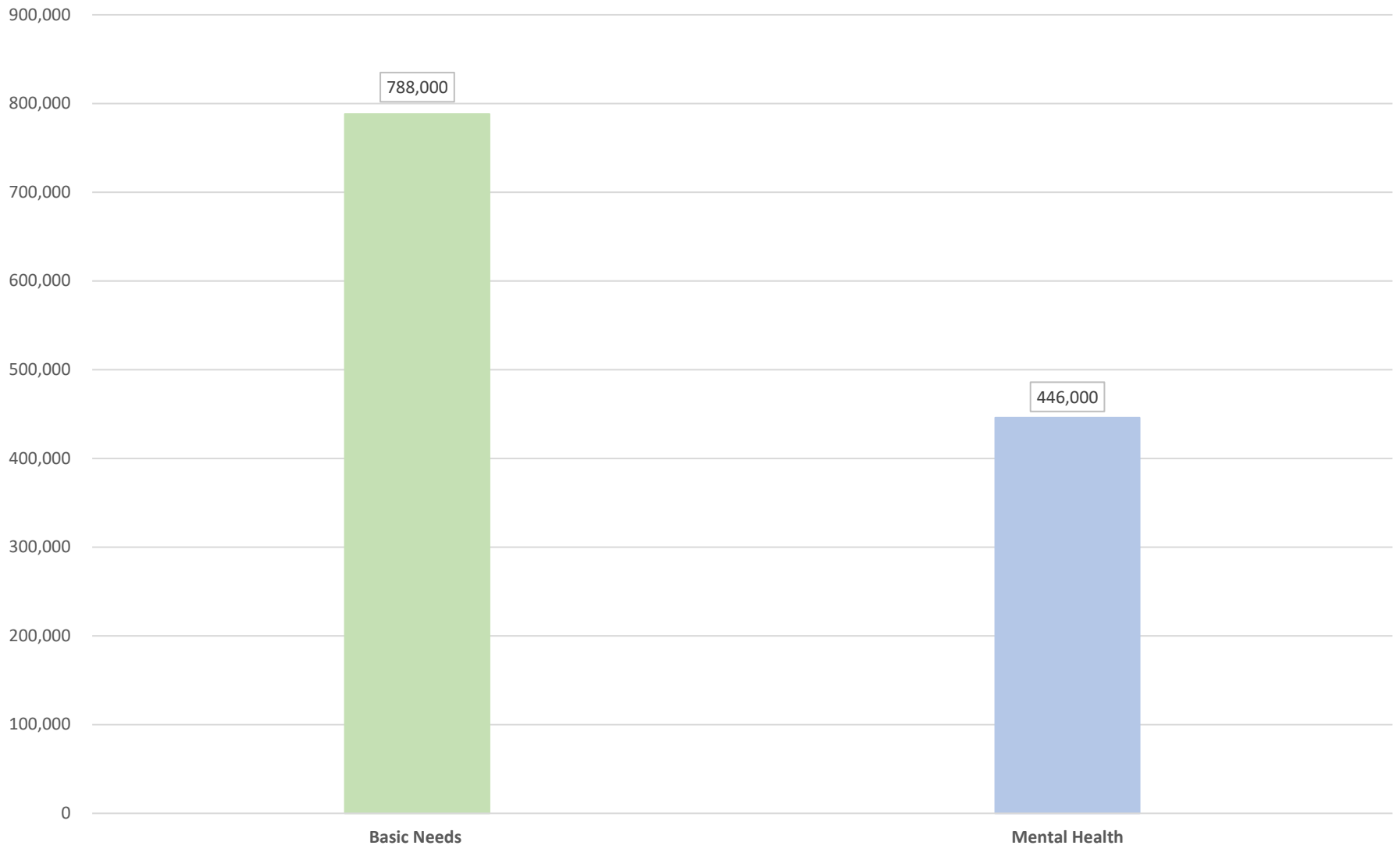
California State University, Bakersfield
Base Budget Graduation Initiative 2025
Source of Funds
As of June 30, 2023



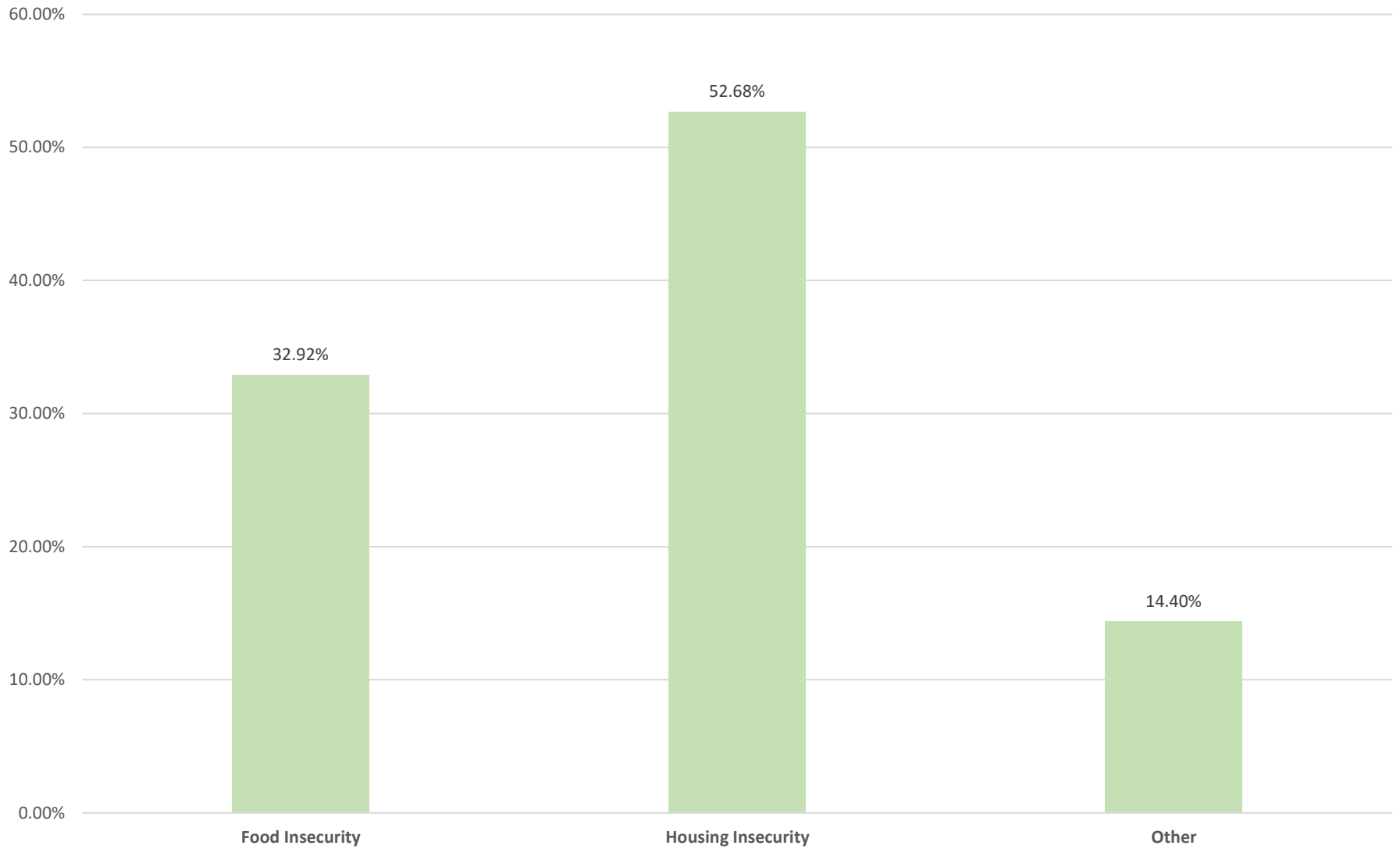
California State University, Bakersfield
Base Budget Graduation Initiative 2025
Use of Funds
As of June 30, 2023



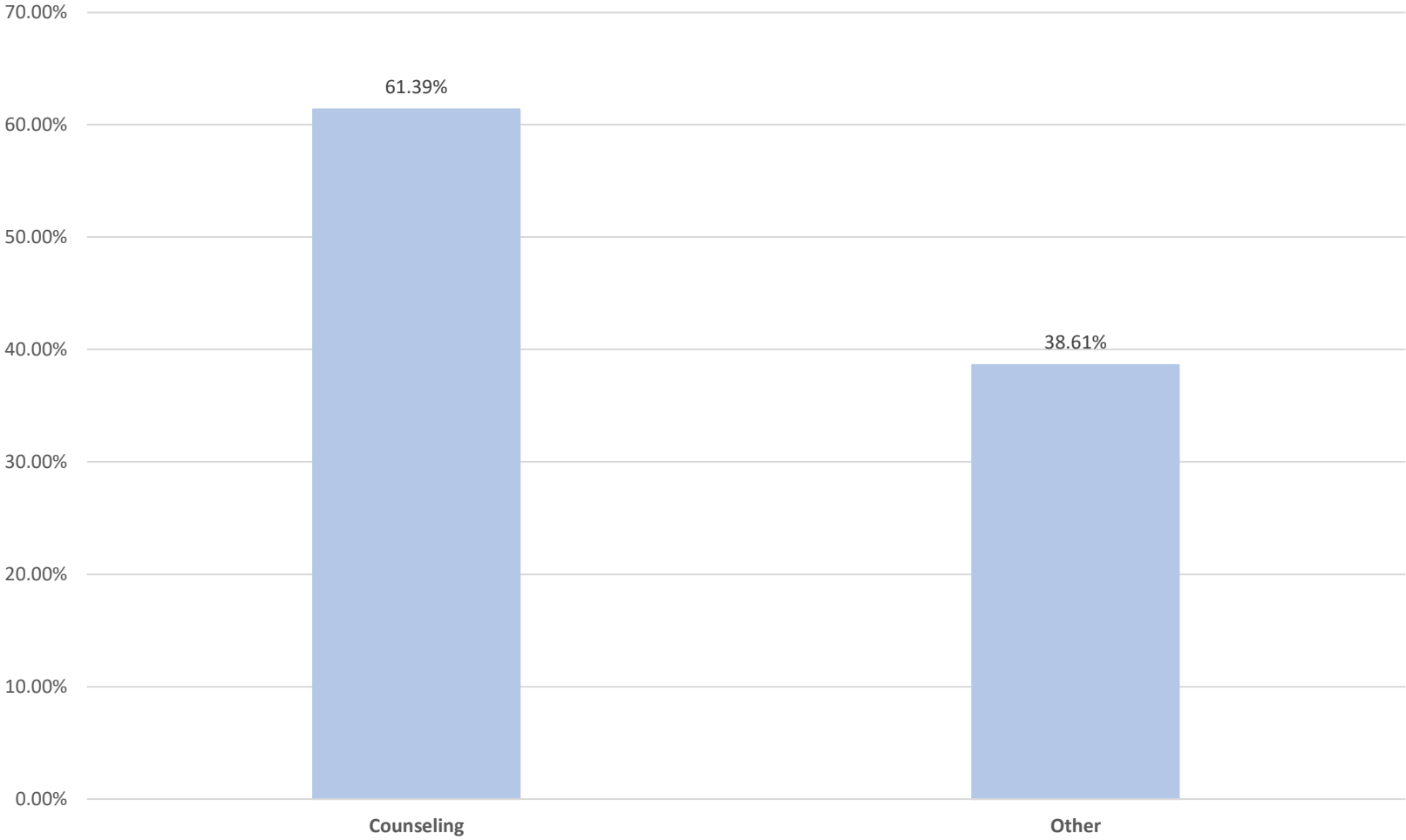
California State University, Bakersfield
Base Budget Graduation Initiative 2025 - allocated to Basic Needs and Mental Health
Source of Funds
As of June 30, 2023



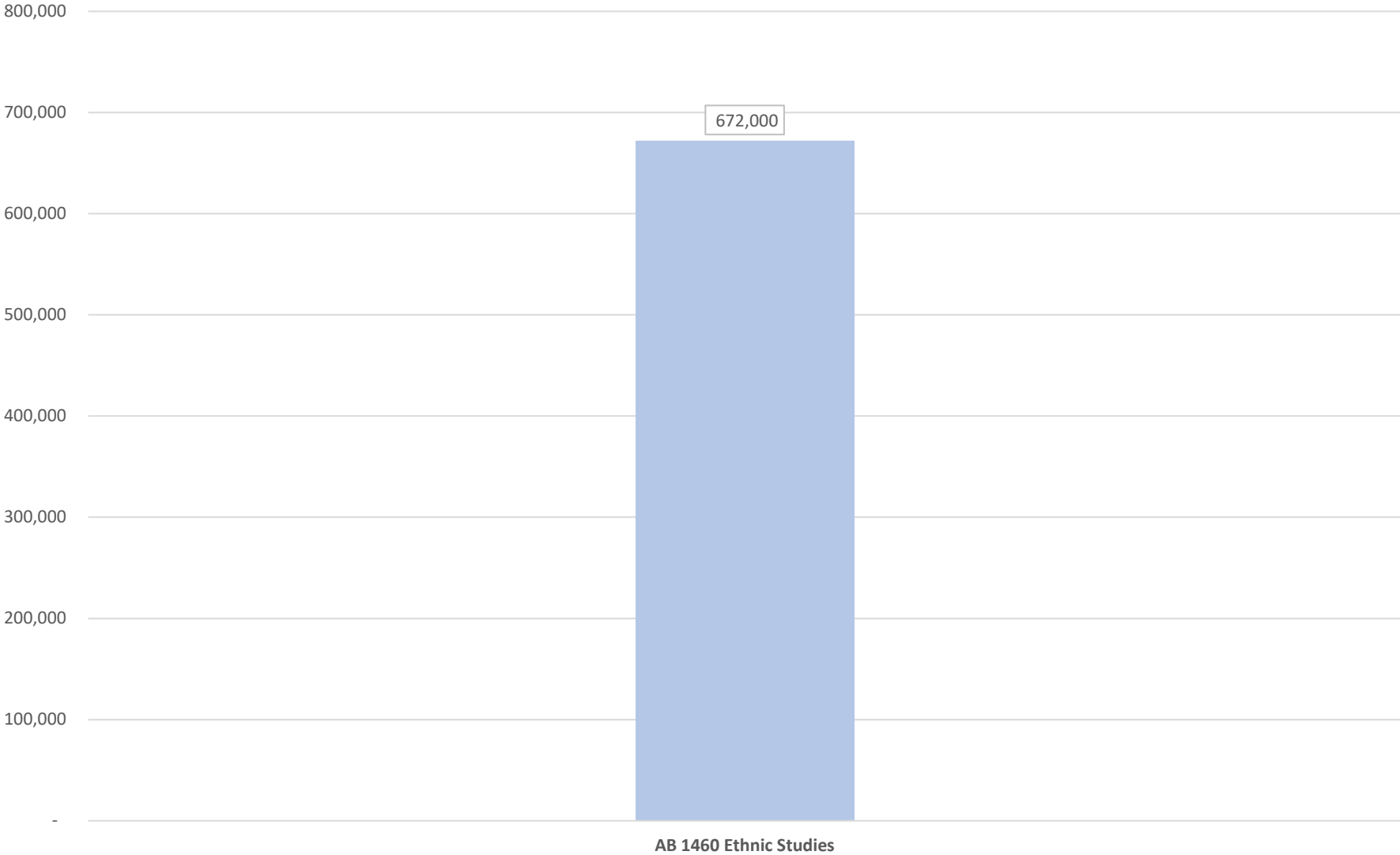
California State University, Bakersfield
Base Budget Graduation Initiative 2025 - allocated to Basic Needs
Use of Funds
As of June 30, 2023



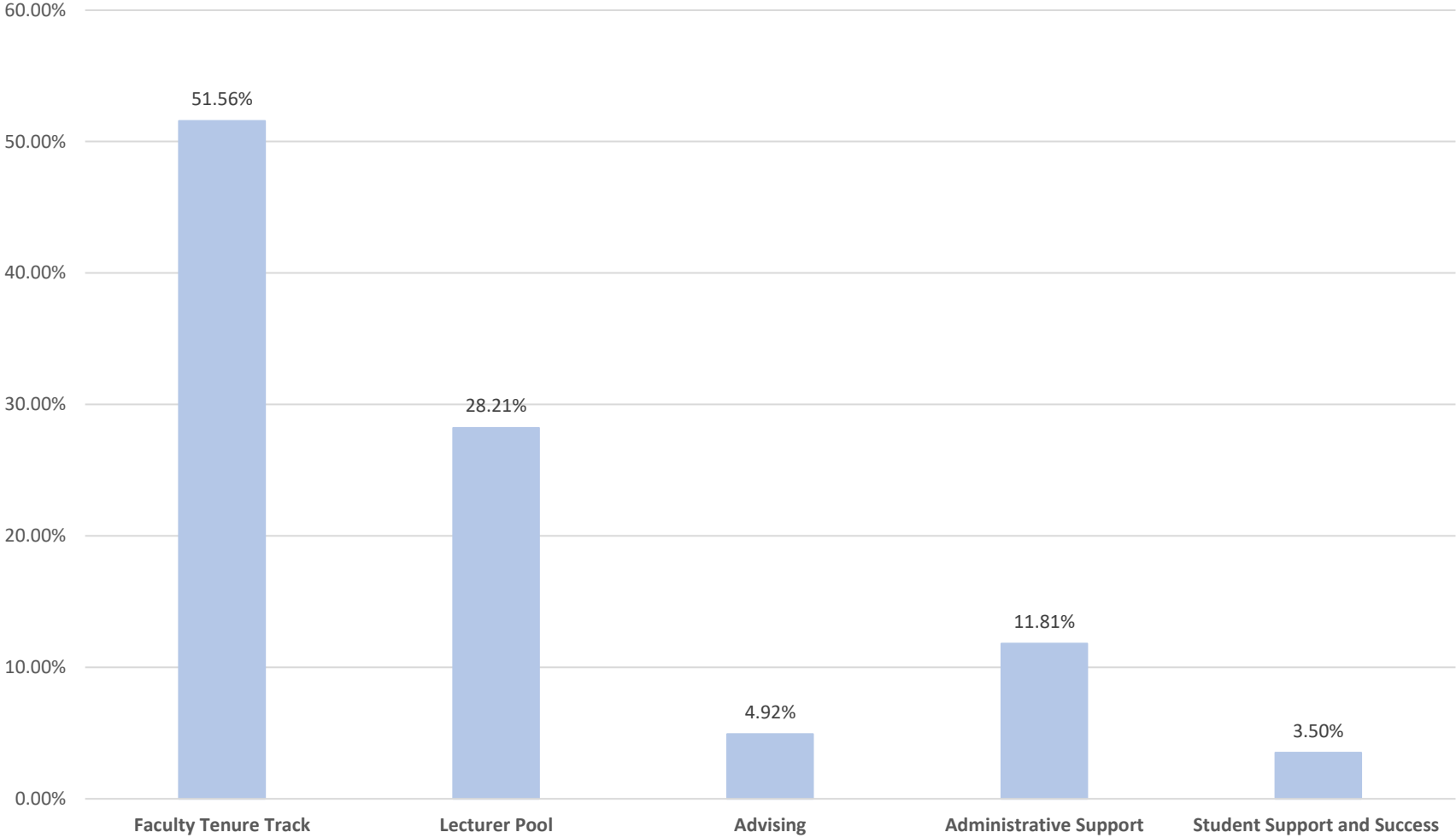
California State University, Bakersfield
Base Budget Graduation Initiative 2025 - allocated to Mental Health
Use of Funds
As of June 30, 2023



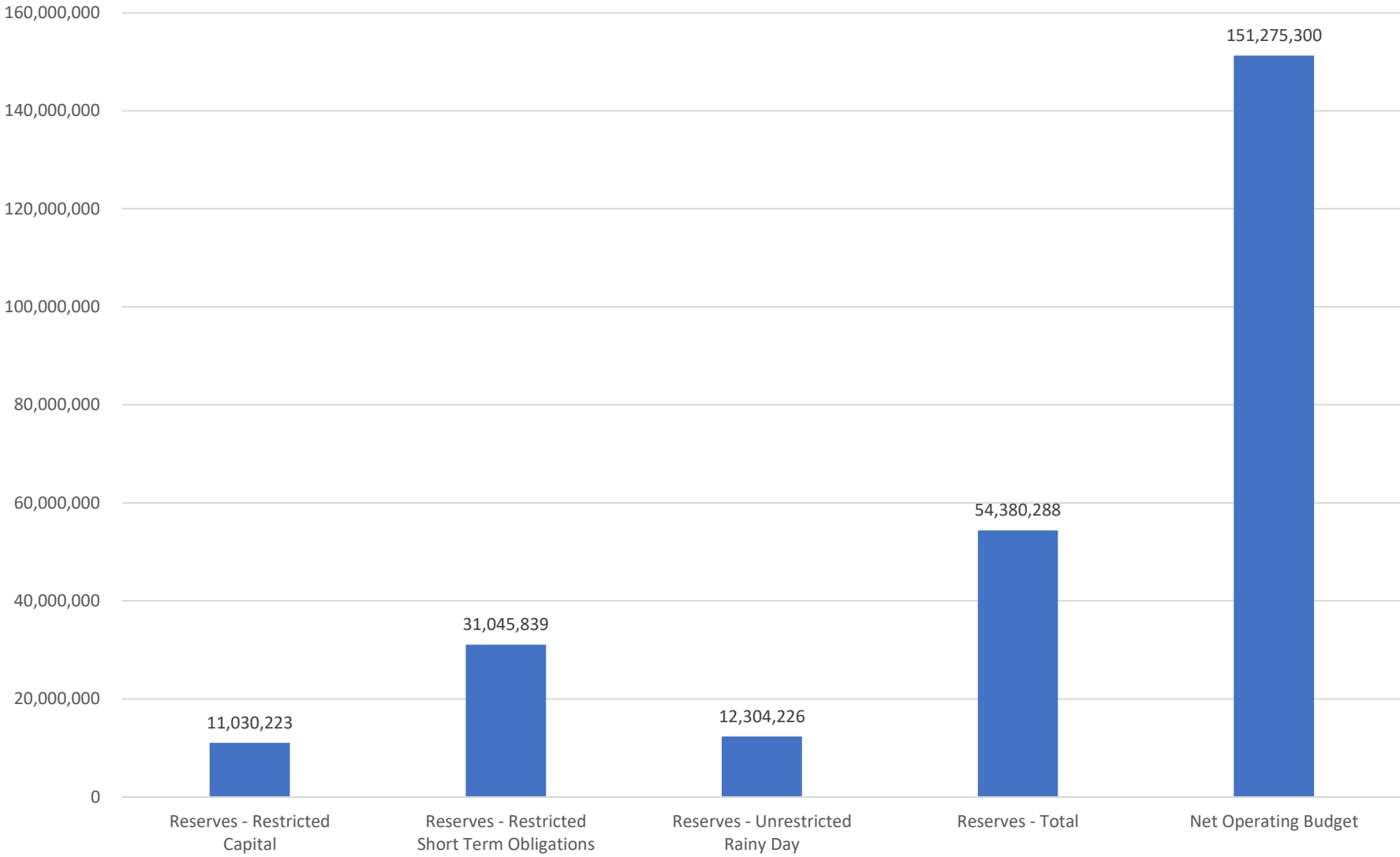
California State University, Bakersfield
Base Budget AB 1460 Ethnic Studies
Source of Funds
As of June 30, 2023



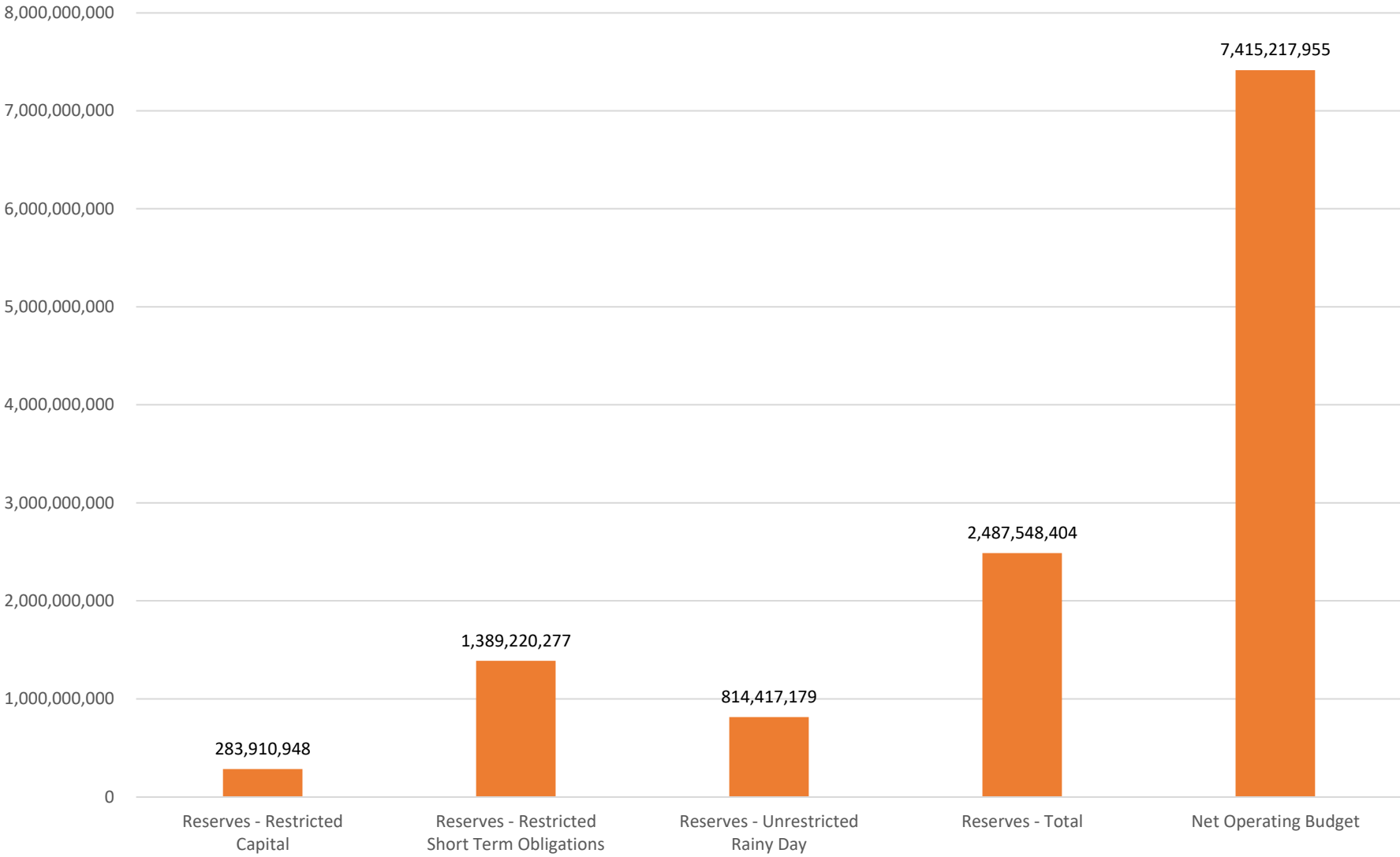
California State University, Bakersfield
Base Budget AB 1460 Ethnic Studies
Use of Funds
As of June 30, 2023



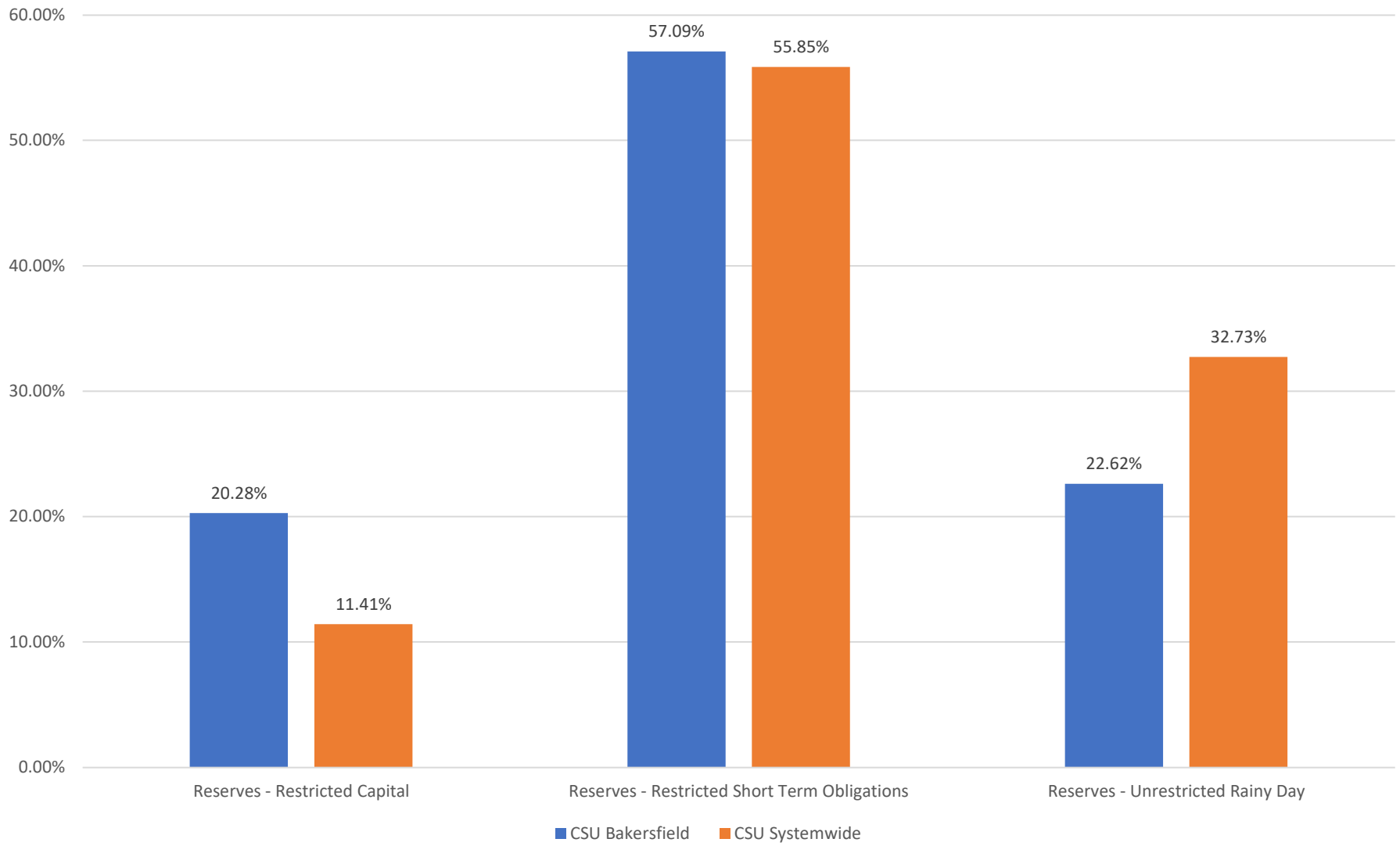
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2023
CSU Bakersfield



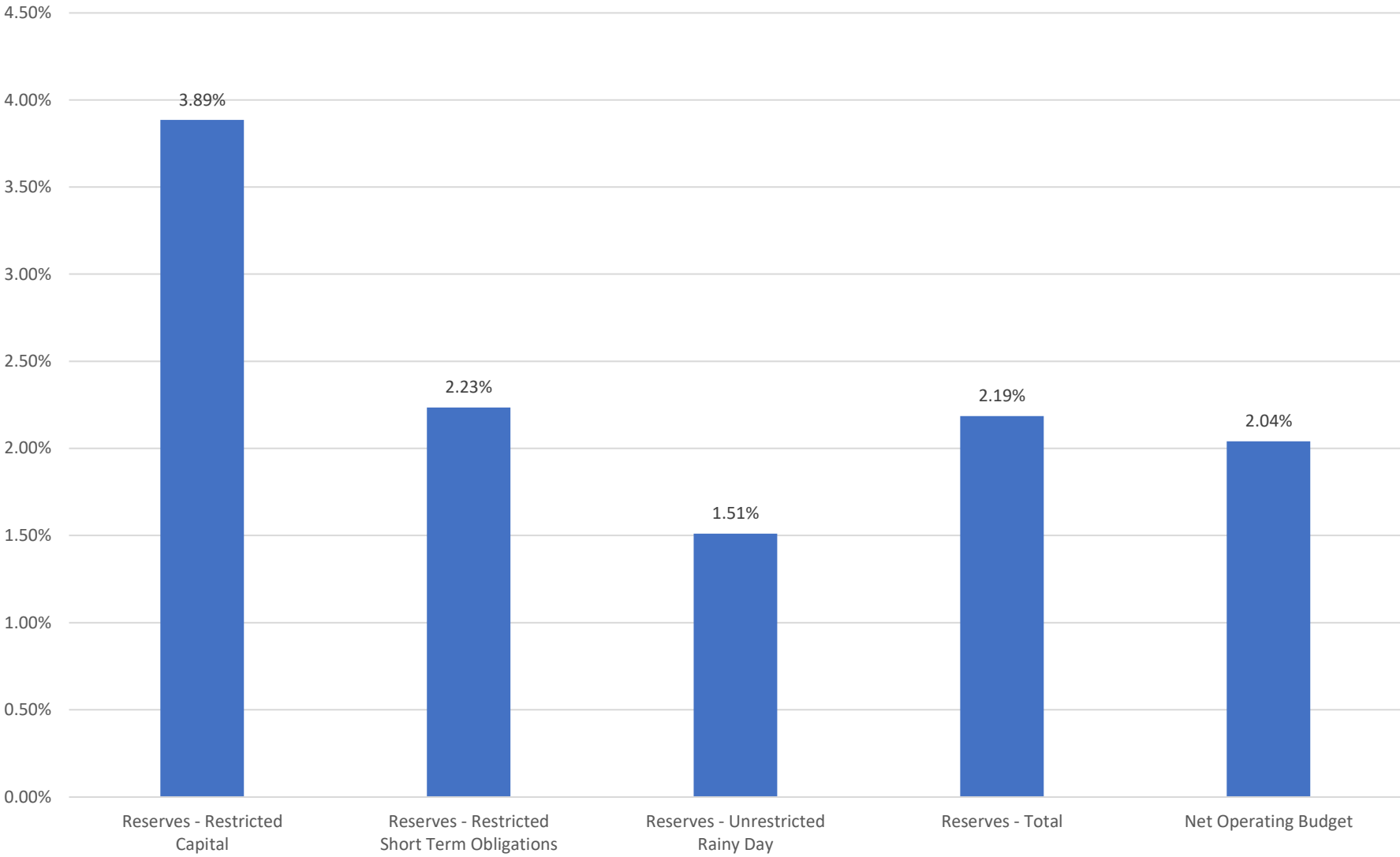
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2023
CSU Systemwide



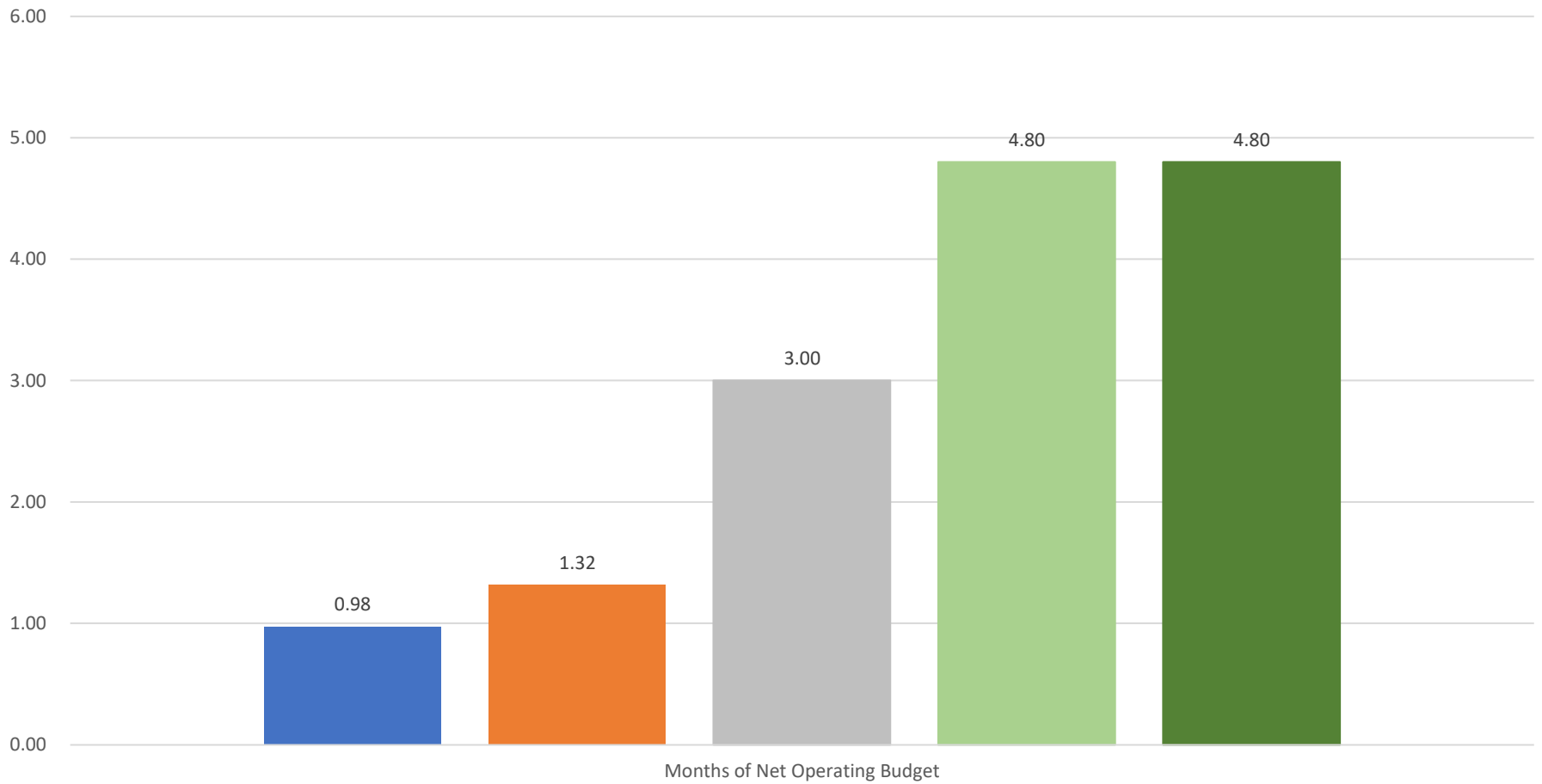
California State University
Operating Reserves Allocation
June 30, 2023
Percent of Reserves



California State University
Operating Reserves and Net Operating Budget
June 30, 2023
CSU Bakersfield percent of CSU Systemwide



California State University
Operating Reserves Allocation
June 30, 2023
Months of Net Operating Budget



- CSU Bakersfield
- CSU Systemwide
- State University of New York System policy 2011
- Council of Independent Colleges report 2017
- Strategic Financial Analysis for Higher Education primary reserve ratio benchmark

California State University System
Base Budget (Recurring) Funding 2023-24
status as of June 2023 (in millions)

