



## Chapter 3

### **UNIVERSITY BASE BUDGET 2018-2019**

- 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 Operating Reserves
- Base Budget CSU System Status 2020-21

## **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 Student 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

**2019-20 Budget Calendar**

| <b>MONTH</b> | <b>CSU</b>   | <b>CSUB</b>   | <b>BPC</b>   |
|--------------|--|---|--|
| July         | 2019-20 CSU budget allocation received from state  | 2019-20 CSUB budget allocation received from CSU  |  |
| August       | 2020-21 Board of Trustees budget planning          | 2019-20 budget allocation established (funded as available)<br>2019-20 state of CSUB - University President                   |  |
| September    |  | 2019-20 fall open forum - University President  | 2019-20 first meeting of academic year               |
| October      |  | 2019-20 fall budget forum (CSUB budget book) - Chair of BPC & University CFO<br>2019-20 budget posted to campus by October 15 | 2018-19 budget book & other data received            |
| November     | 2020-21 Board of Trustees budget adopted           | 2019-20 fall strategic plan forum - Co-chairs of strategic plan goals (*)   | 2018-19 budget book & other data analyzed            |
| December     |  |   | 2018-19 budget book & other data analyzed            |
| January      | 2020-21 Governor's budget submitted to legislature |   | 2018-19 budget book & other data analyzed            |
| February     | 2020-21 Legislature analysis of the budget         | 2019-20 spring open forum - University President  | 2020-21 budget allocation recommendation - BPC to AS |
| March        | 2020-21 CSU budget advocacy day (all campuses)     | 2019-20 spring budget forum (CSU budget) - Chair of BPC & University CFO  | 2019-20 budget book & other data requested           |
| April        | 2020-21 Legislature budget hearings                | 2019-20 spring strategic plan forum - Co-chairs of strategic plan goals (*)   |  |
| May          | 2020-21 Governor's budget revision "May"           |   |  |
| June         | 2020-21 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

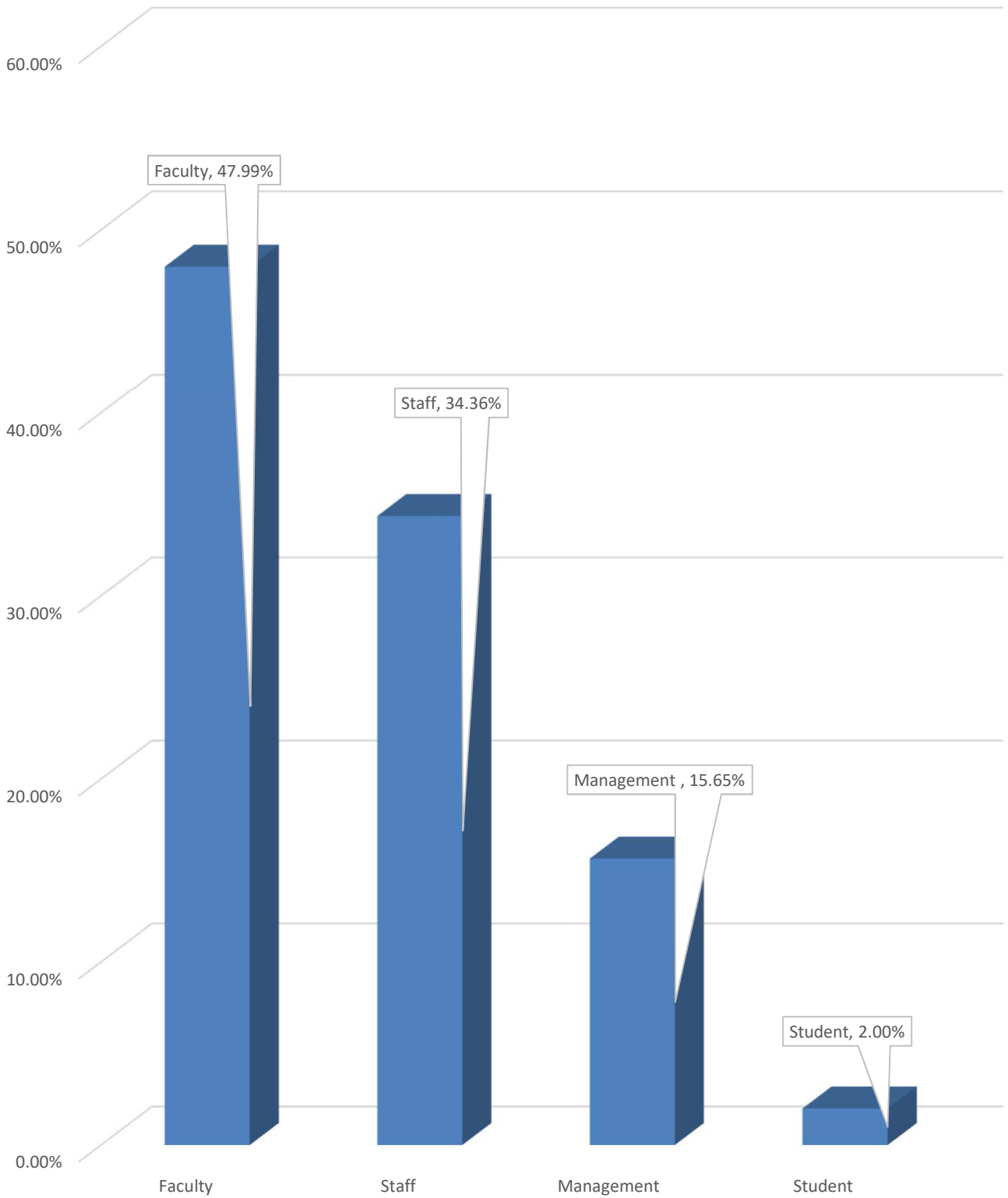
\* Also serves as meeting of the University Strategic Planning and Budget Advisory Committee

California State University, Bakersfield  
**Base Budget Operating Fund Allocation**  
fiscal year 2018-19

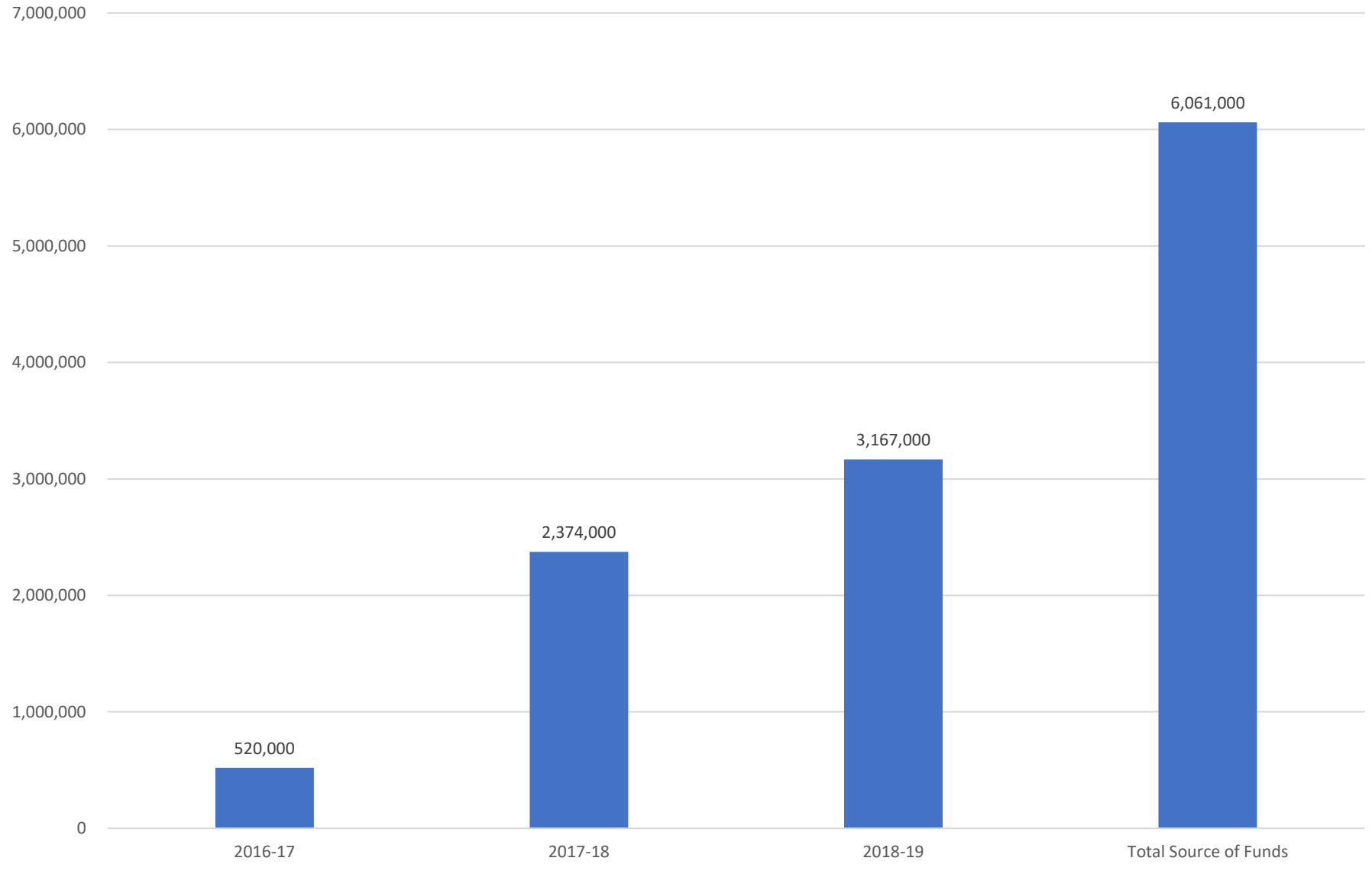
|   | Base<br>Budget<br>Original | Base<br>Budget<br>Benefits | Base<br>Budget<br>w/ Benefits | Base<br>Budget<br>Percent |
|---|----------------------------|----------------------------|-------------------------------|---------------------------|
| Full-time Equivalent Students (FTES)                | 7,777                      |                            | 7,777                         |                           |
| <b>Source of Funds</b>                              |                            |                            |                               |                           |
| General Fund Appropriations                         | 59,248,213                 |                            | 59,248,213                    | 43.30%                    |
| State University Tuition Fees                       | 53,852,287                 |                            | 53,852,287                    | 39.36%                    |
| State University Transfer From Reserves             | 5,367,200                  |                            | 5,367,200                     | 3.92%                     |
| <b>Net Operating Budget</b>                         | <b>118,467,700</b>         | <b>0</b>                   | <b>118,467,700</b>            | <b>86.59%</b>             |
| State University Grants                             | 18,351,496                 |                            | 18,351,496                    | 13.41%                    |
| <b>Base Budget (Source of Funds)</b>                | <b>136,819,196</b>         | <b>0</b>                   | <b>136,819,196</b>            | <b>100.00%</b>            |
| <b>Use of Funds</b>                                 |                            |                            |                               |                           |
| <i>Academic Affairs</i>                             |                            |                            |                               |                           |
| Salaries and Benefits                               | 37,576,300                 | 18,178,676                 | 55,754,976                    |                           |
| Operating Expenses                                  | 937,800                    |                            | 937,800                       |                           |
| Subtotal Instruction                                | 38,514,100                 | 18,178,676                 | 56,692,776                    | 41.44%                    |
| Salaries and Benefits                               | 9,768,400                  | 4,725,760                  | 14,494,160                    |                           |
| Operating Expenses                                  | 2,059,200                  |                            | 2,059,200                     |                           |
| Total Academic Affairs                              | 50,341,700                 | 22,904,436                 | 73,246,136                    | 53.53%                    |
| <i>Business and Administrative Services</i>         |                            |                            |                               |                           |
| Salaries and Benefits                               | 4,786,600                  | 2,315,663                  | 7,102,263                     |                           |
| Operating Expenses                                  | 1,991,000                  |                            | 1,991,000                     |                           |
| Subtotal Information Technology Services            | 6,777,600                  | 2,315,663                  | 9,093,263                     | 6.65%                     |
| Salaries and Benefits                               | 9,664,900                  | 4,675,689                  | 14,340,589                    |                           |
| Operating Expenses                                  | 2,067,700                  |                            | 2,067,700                     |                           |
| Total Business and Administrative Services          | 18,510,200                 | 6,991,352                  | 25,501,552                    | 18.64%                    |
| <i>President</i>                                    |                            |                            |                               |                           |
| Salaries and Benefits                               | 1,110,500                  | 537,238                    | 1,647,738                     |                           |
| Operating Expenses                                  | 222,500                    |                            | 222,500                       |                           |
| Total President                                     | 1,333,000                  | 537,238                    | 1,870,238                     | 1.37%                     |
| <i>Student Affairs</i>                              |                            |                            |                               |                           |
| Salaries and Benefits                               | 3,802,000                  | 1,839,333                  | 5,641,333                     |                           |
| Operating Expenses                                  | 703,000                    |                            | 703,000                       |                           |
| Subtotal Athletics                                  | 4,505,000                  | 1,839,333                  | 6,344,333                     | 4.64%                     |
| Salaries and Benefits                               | 2,200,100                  | 1,064,365                  | 3,264,465                     |                           |
| Operating Expenses                                  | 342,200                    |                            | 342,200                       |                           |
| Total Student Affairs                               | 7,047,300                  | 2,903,698                  | 9,950,998                     | 7.27%                     |
| <i>University Advancement</i>                       |                            |                            |                               |                           |
| Salaries and Benefits                               | 1,441,100                  | 697,176                    | 2,138,276                     |                           |
| Operating Expenses                                  | 0                          |                            | 0                             |                           |
| Total University Advancement                        | 1,441,100                  | 697,176                    | 2,138,276                     | 1.56%                     |
| <b>Cabinet Budget</b>                               | <b>78,673,300</b>          | <b>34,033,900</b>          | <b>112,707,200</b>            | <b>82.38%</b>             |
| <i>Campus Wide</i>                                  |                            |                            |                               |                           |
| Centralized Benefits                                | 34,033,900                 | (34,033,900)               | 0                             |                           |
| Deferred Maintenance                                | 613,000                    |                            | 613,000                       |                           |
| Other Institutional Costs *                         | 5,147,500                  |                            | 5,147,500                     |                           |
| State University Transfer to Reserves               | 0                          |                            | 0                             |                           |
| Total Campus Wide                                   | 39,794,400                 | (34,033,900)               | 5,760,500                     | 4.21%                     |
| <b>Net Operating Budget</b>                         | <b>118,467,700</b>         | <b>0</b>                   | <b>118,467,700</b>            | <b>86.59%</b>             |
| State University Grants                             | 18,351,496                 | 0                          | 18,351,496                    | 13.41%                    |
| <b>Base Budget (Use of Funds)</b>                   | <b>136,819,196</b>         | <b>0</b>                   | <b>136,819,196</b>            | <b>100.00%</b>            |
| Total Salaries and Benefits                         | 70,349,900                 | 34,033,900                 | 104,383,800                   | 76.29%                    |
| Total Salaries and Benefits % Net Operating Budget  |                            |                            |                               | 88.11%                    |
| Total Transfer From Reserves % Net Operating Budget |                            |                            |                               | 4.53%                     |

\* Other Institutional Costs consists primarily of campus wide insurance, memberships, utilities and information technology licenses.

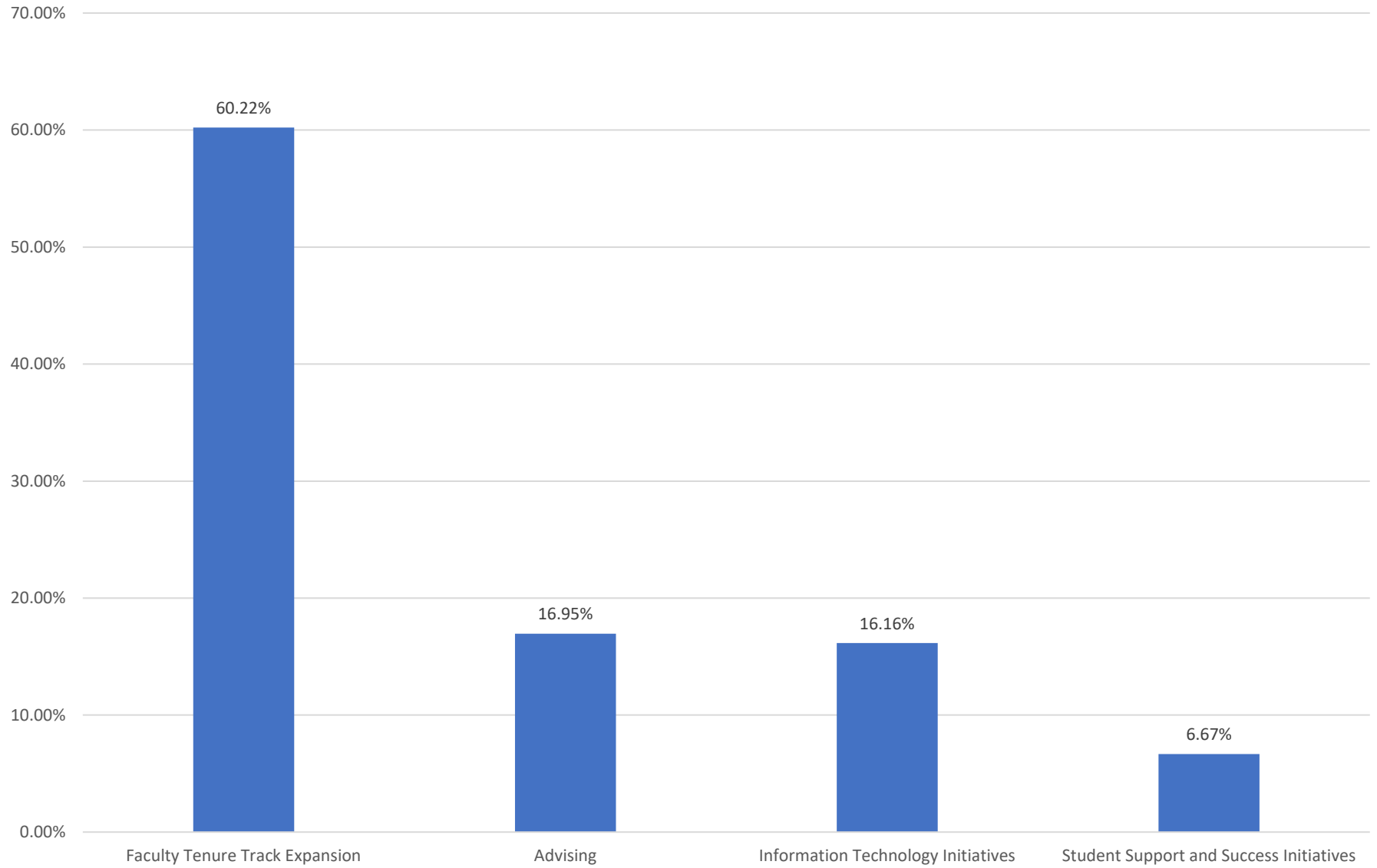
CSU Bakersfield  
2018-2019 Base Budget  
Salaries Allocation



CSU Bakersfield  
**2018-19 Base Budget**  
Graduation Initiative 2025 Funding

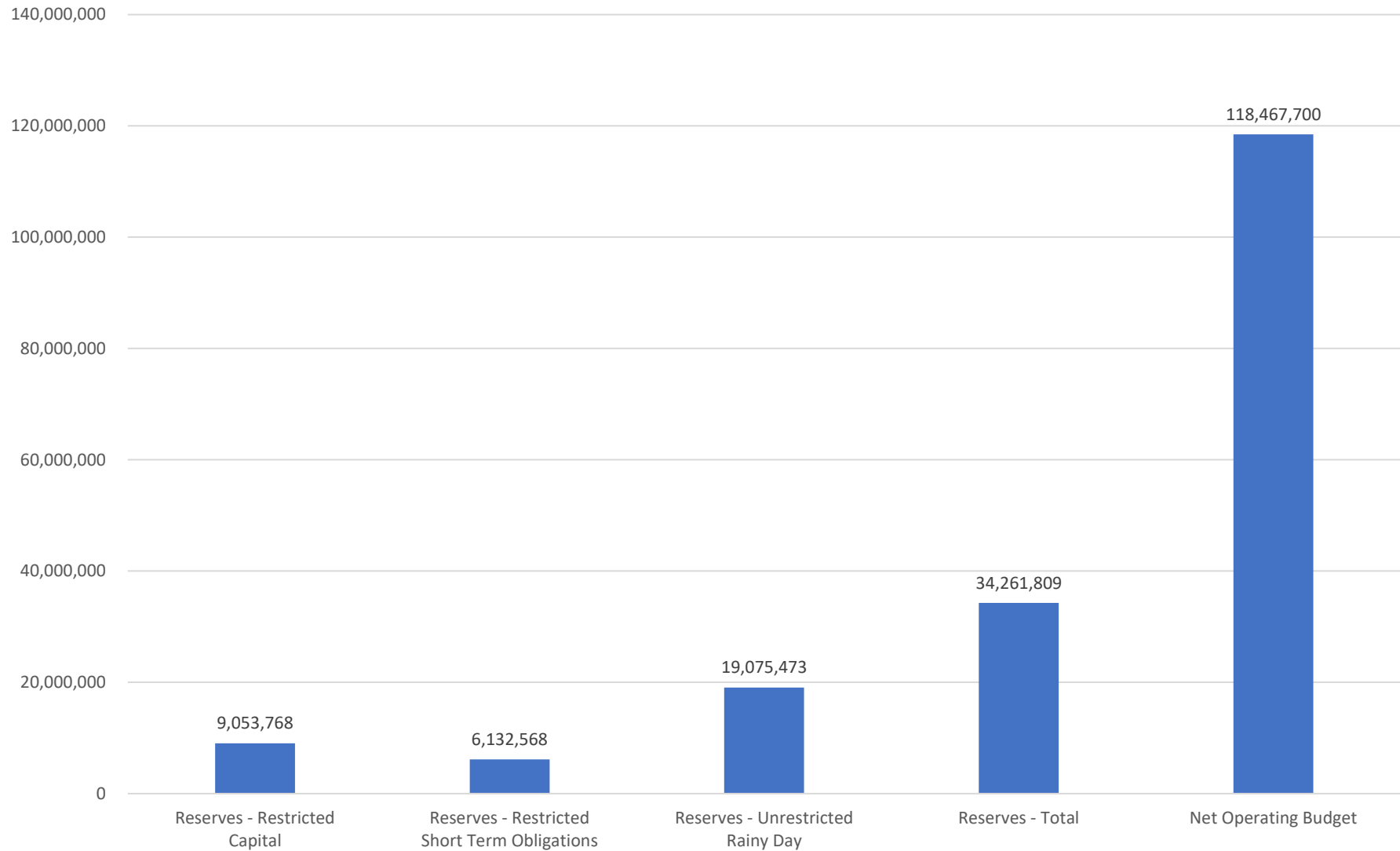


CSU Bakersfield  
**2018-19 Base Budget**  
Graduation Initiative 2025 Allocation

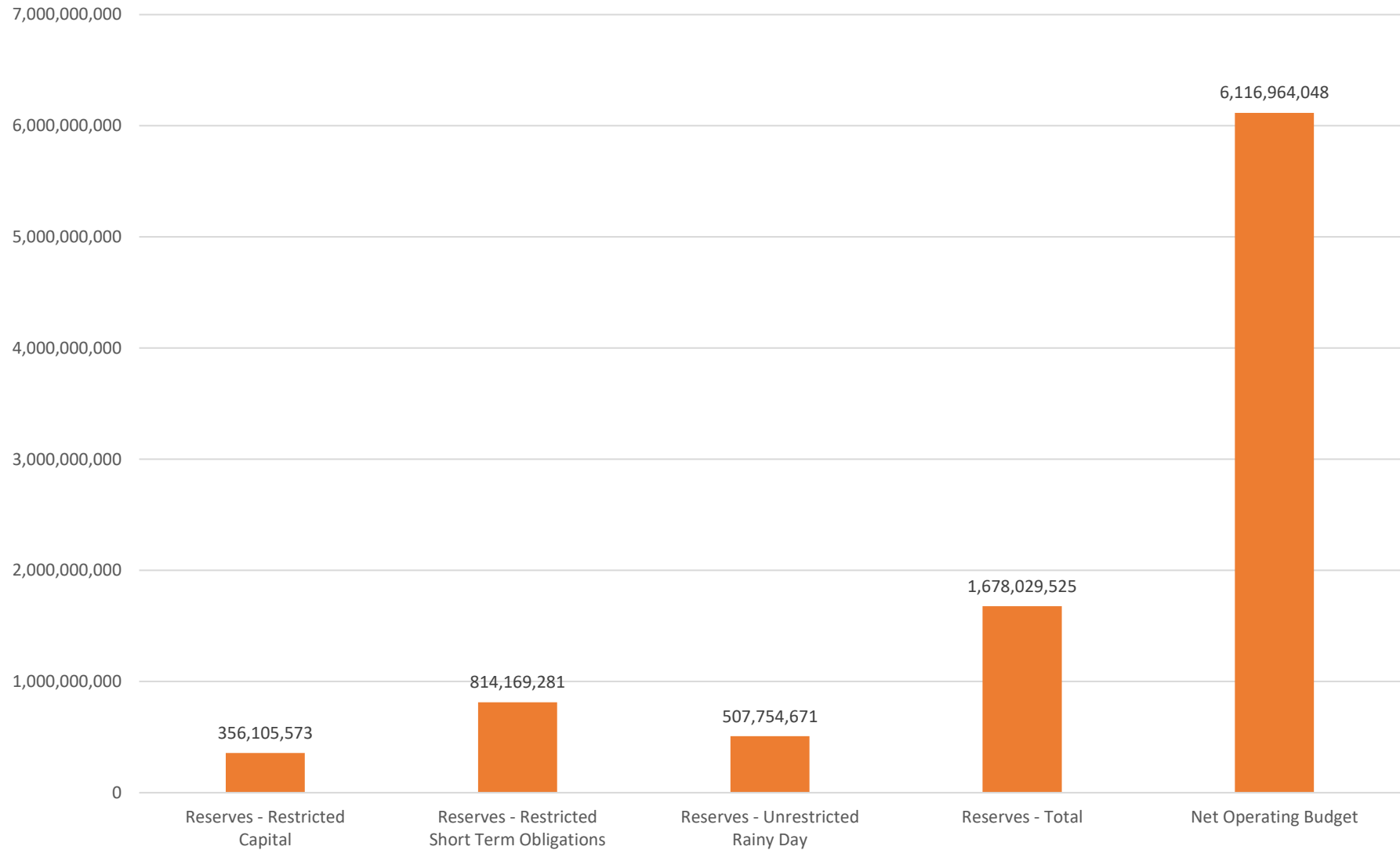




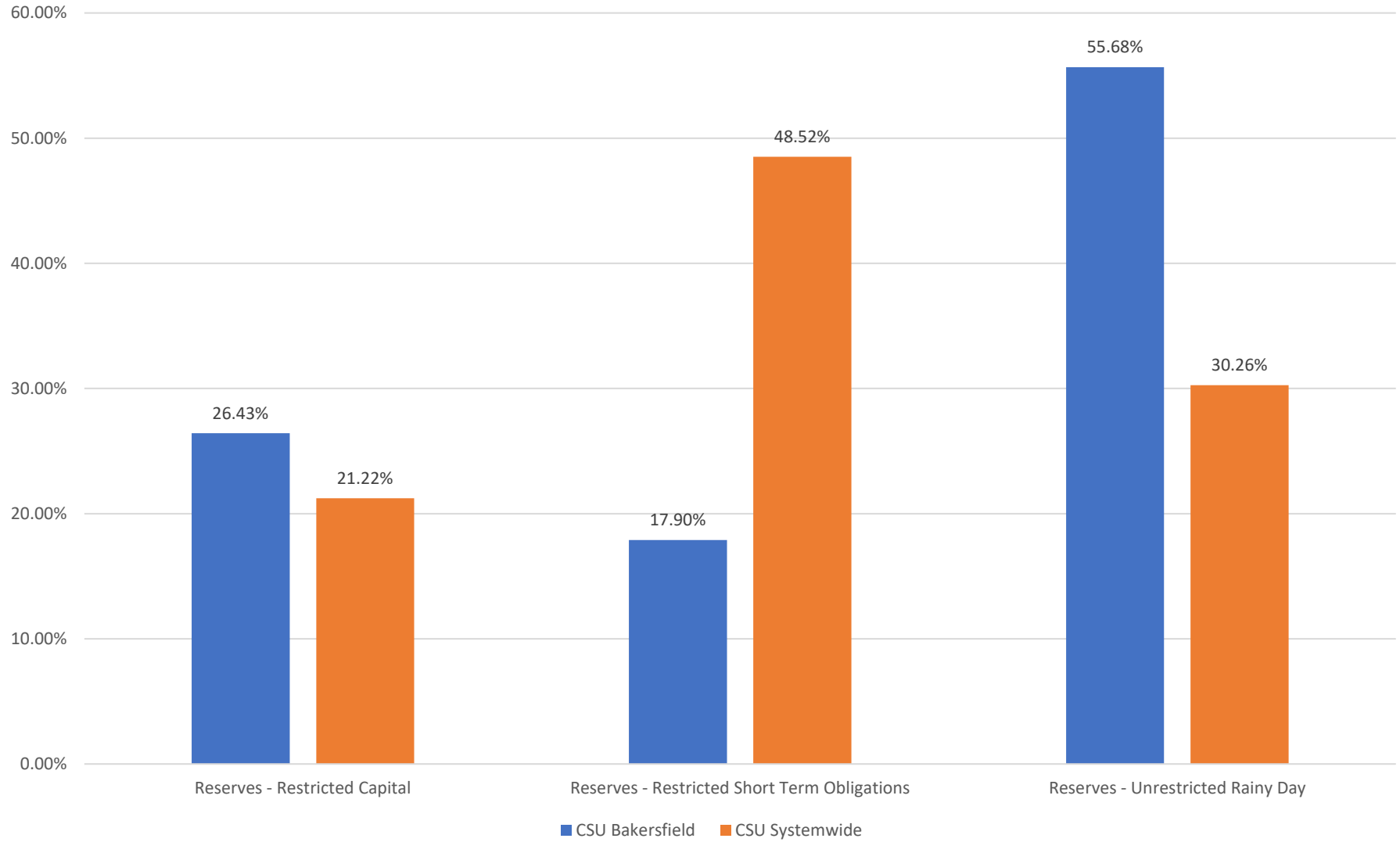
California State University  
Reserves and Net Operating Budget  
June 30, 2019  
**CSU Bakersfield**



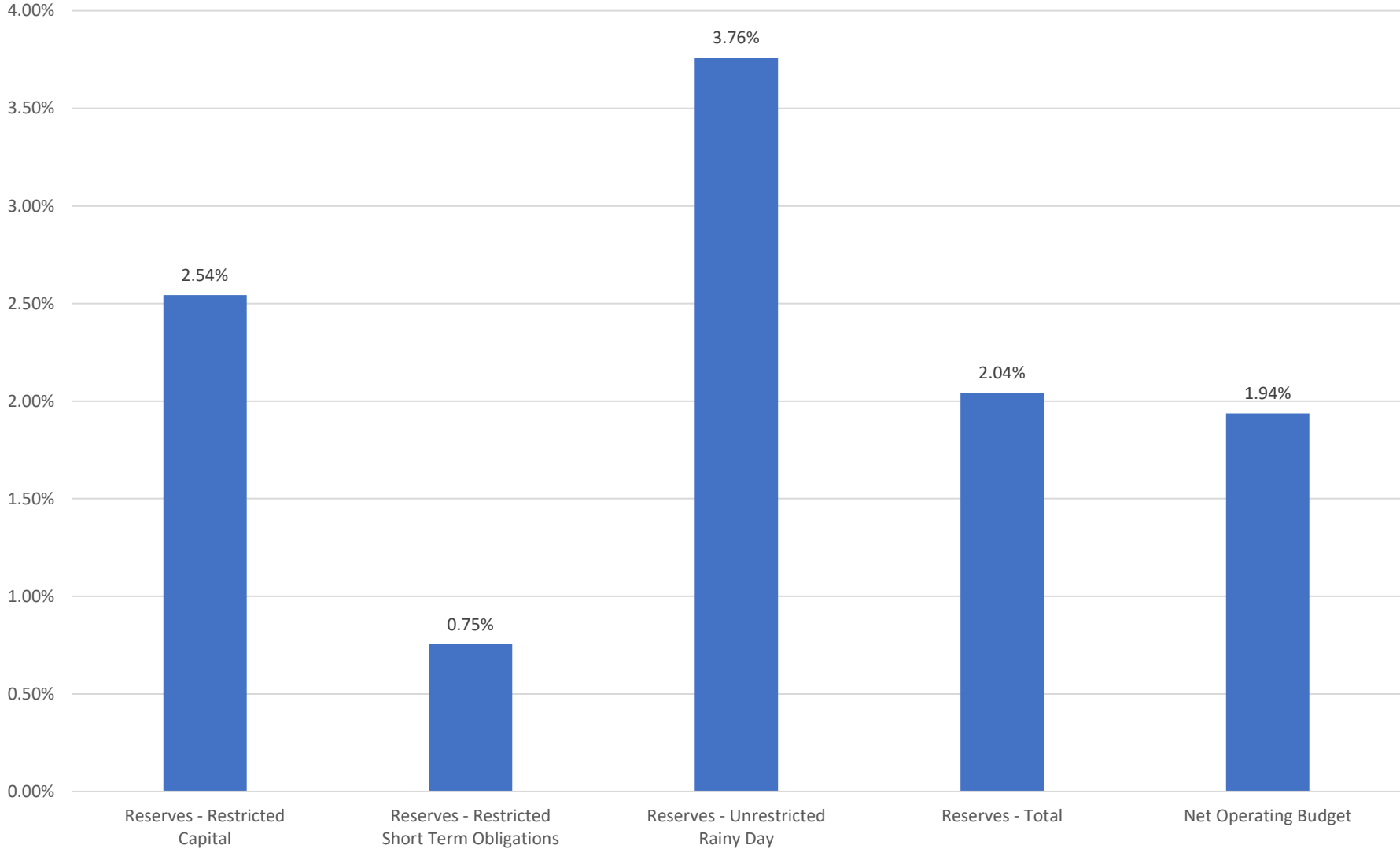
California State University  
Reserves and Net Operating Budget  
June 30, 2019  
CSU Systemwide



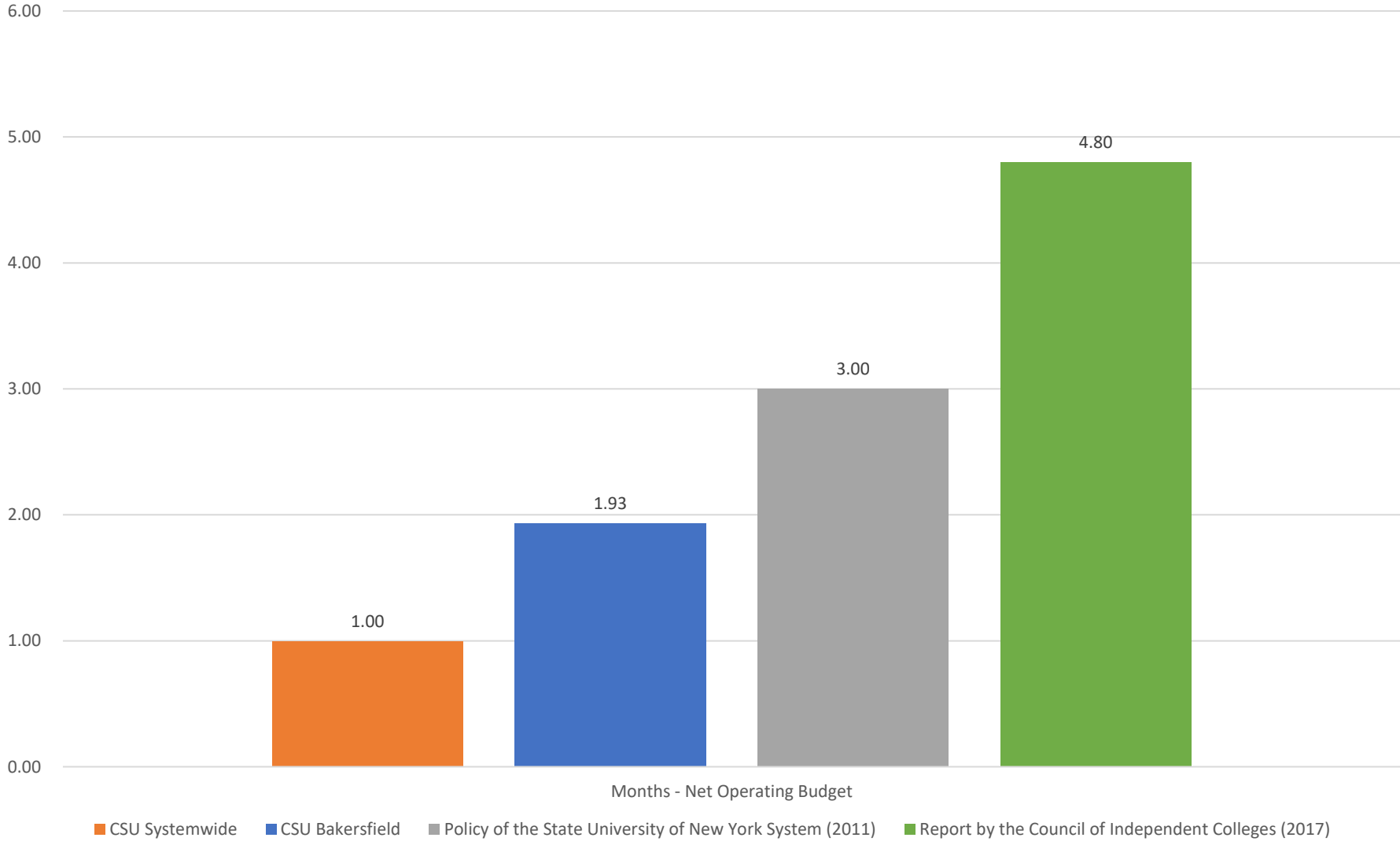
California State University  
Reserves Allocation  
June 30, 2019  
Percent of Reserves



California State University  
Reserves and Net Operating Budget  
June 30, 2019  
**CSU Bakersfield percent of CSU Systemwide**



California State University  
Reserves Allocation  
June 30, 2019  
**Months of Net Operating Budget**



California State University  
**Base Budget 2020-21**  
*status as of June 2020*

