



CALIFORNIA STATE UNIVERSITY
BAKERSFIELD

2026 Spring Budget Forum

Monday, March 16, 2026



President's Welcome



CALIFORNIA STATE UNIVERSITY
BAKERSFIELD

Aqua-Vets Scuba Heroes



Budget Basics

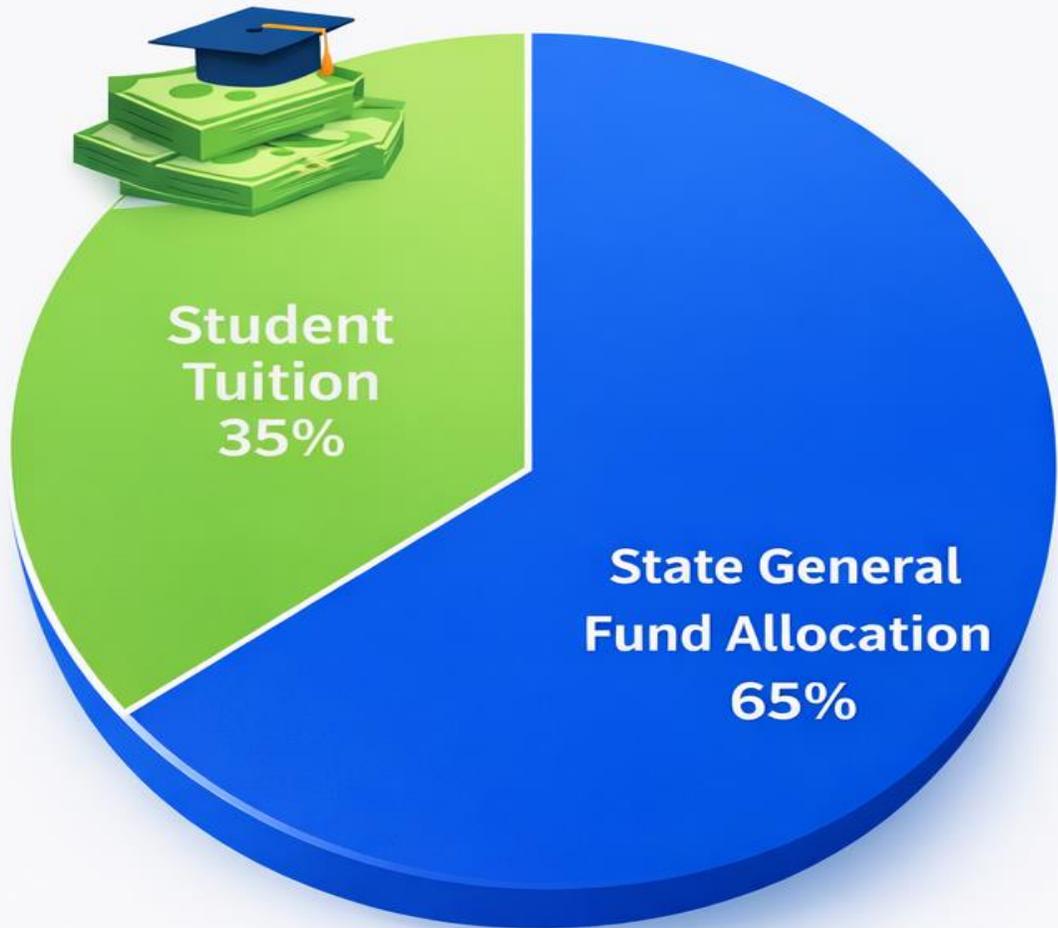


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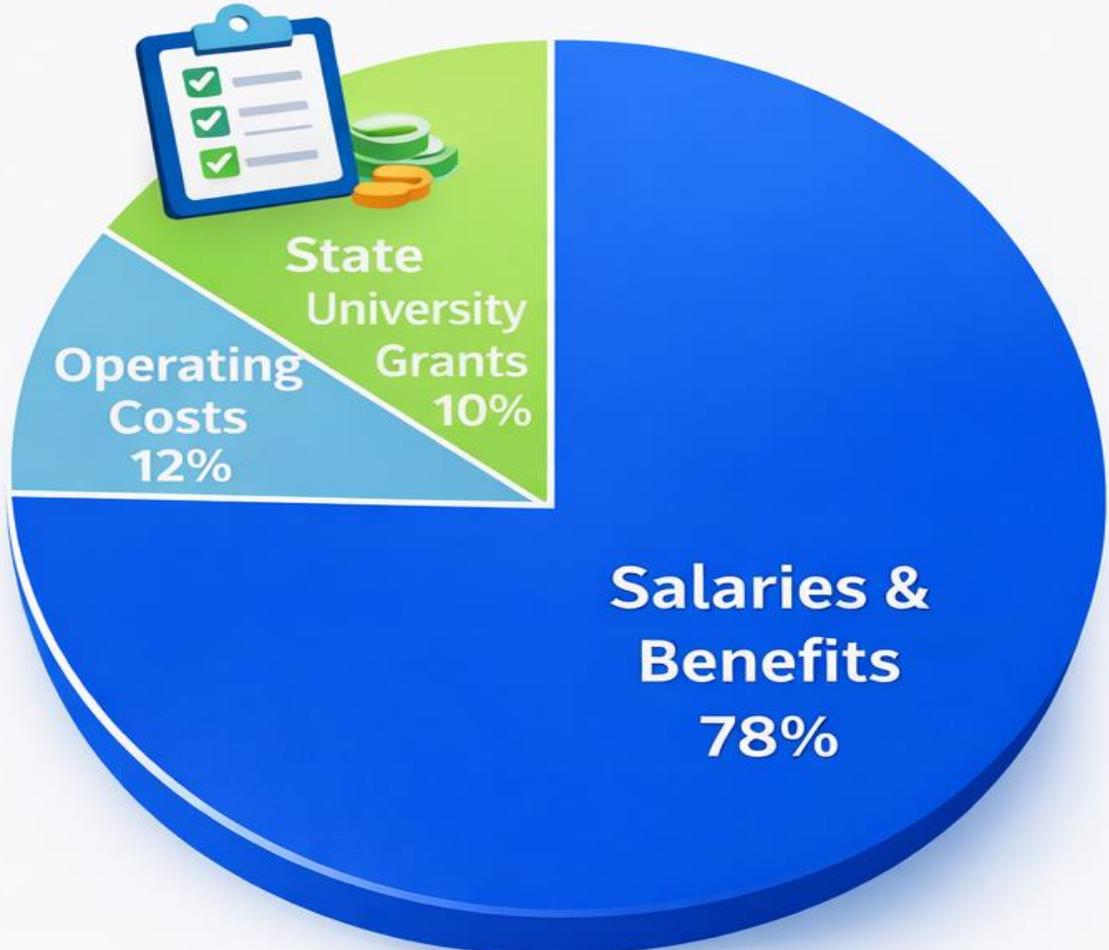
California's revenues come from 4 main sources....



Source of Funds



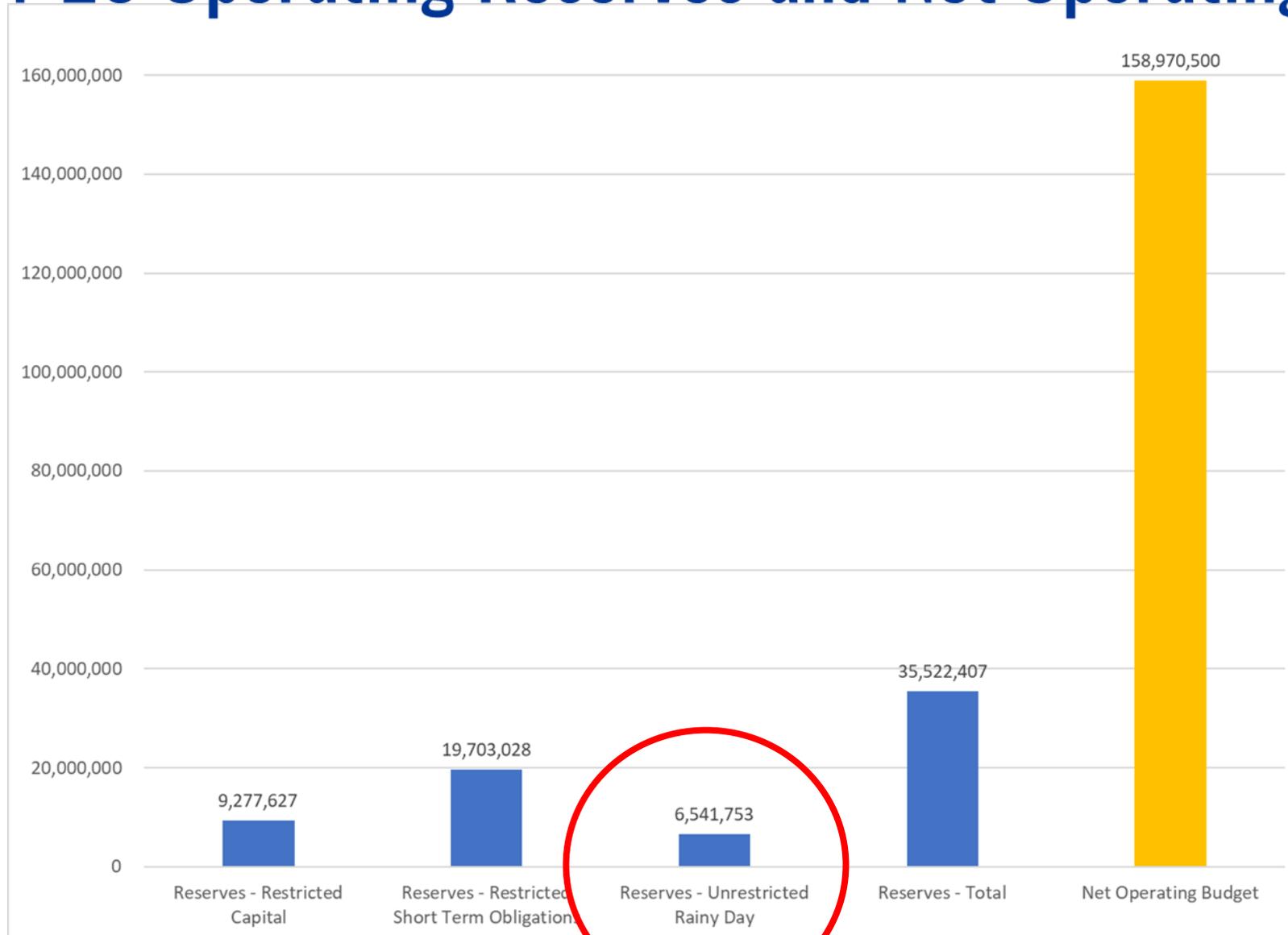
Use of Funds



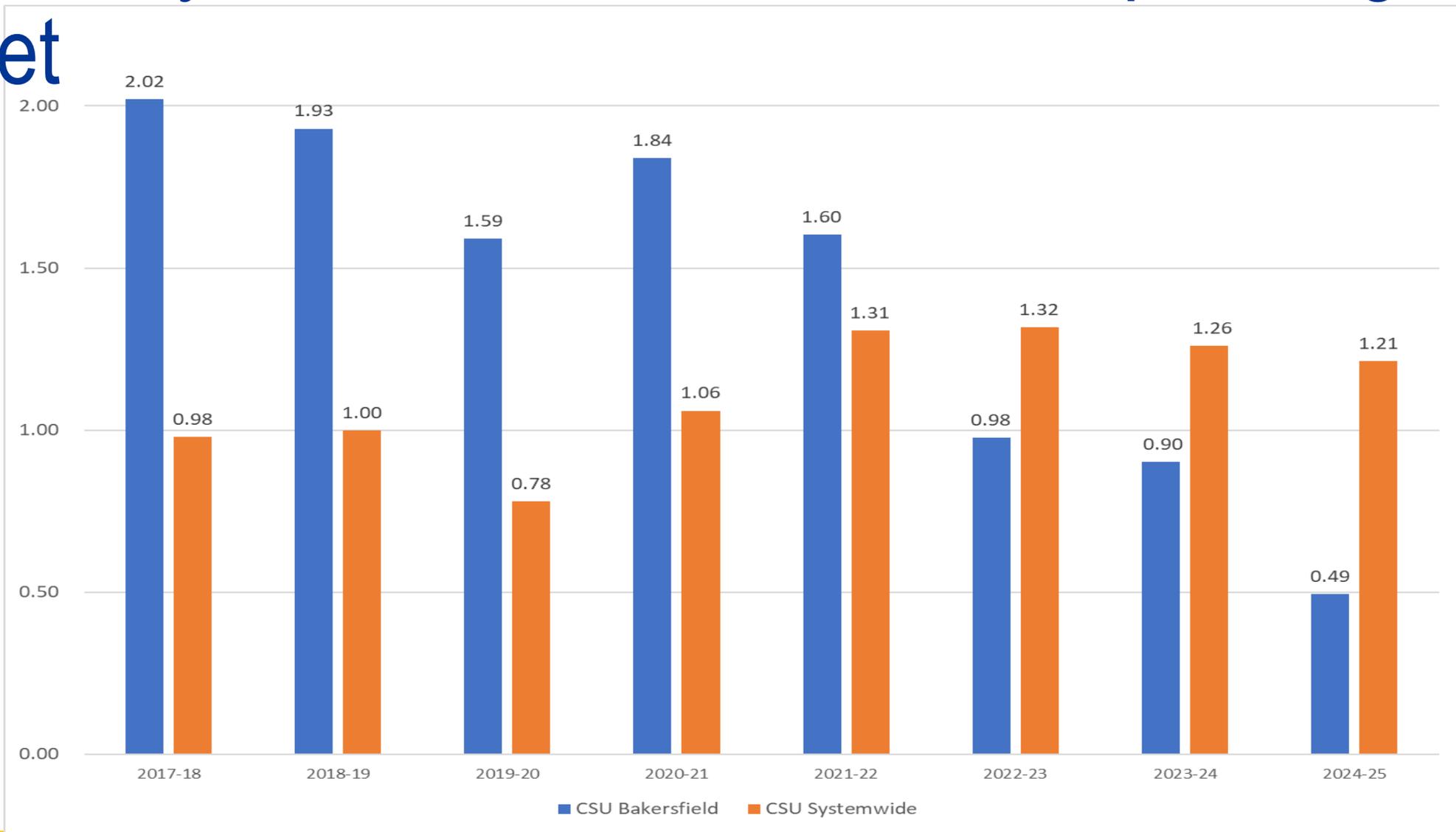
Where was CSUB ...

	2021-22		2022-23		2023-24		2024-25	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals
Sources:								
General Fund Allocation	\$ 94,089,000	\$ 94,089,000	\$105,337,000	\$106,395,000	\$109,739,300	\$110,142,000	\$116,613,000	\$113,883,000
Student Tuition	\$ 55,505,000	\$ 54,111,531	\$ 57,183,300	\$ 50,082,522	\$ 55,835,550	\$ 56,253,341	\$ 58,100,300	\$ 58,458,056
Other Revenue					\$ -	\$ -	\$ -	\$ 2,233,942
Total Sources	\$149,594,000	\$148,200,531	\$162,520,300	\$156,477,522	\$165,574,850	\$166,395,341	\$174,713,300	\$174,574,998
Uses:								
Academic Affairs	\$ 82,531,253	\$ 82,867,859	\$ 92,308,188	\$ 88,847,188	\$ 95,754,168	\$ 95,399,083	\$ 93,452,215	\$ 96,747,894
Student Affairs	\$ 4,861,665	\$ 3,522,209	\$ 5,750,164	\$ 5,065,604	\$ 6,345,414	\$ 6,118,773	\$ 5,802,312	\$ 5,893,186
Athletics	\$ 7,046,826	\$ 7,043,915	\$ 7,660,190	\$ 7,794,684	\$ 8,149,345	\$ 8,090,557	\$ 8,063,666	\$ 7,799,887
Office of the President	\$ 2,084,965	\$ 2,073,455	\$ 2,364,185	\$ 2,454,662	\$ 2,779,478	\$ 3,018,475	\$ 3,022,164	\$ 2,956,949
Business & Admin Services	\$ 29,138,957	\$ 28,495,096	\$ 32,690,686	\$ 34,487,945	\$ 36,684,648	\$ 36,543,736	\$ 36,714,113	\$ 34,287,883
University Advancement	\$ 2,911,977	\$ 2,505,884	\$ 3,499,991	\$ 2,530,032	\$ 3,688,103	\$ 2,961,000	\$ 3,602,358	\$ 3,157,329
Campuswide	\$ 6,675,557	\$ 5,351,633	\$ 7,001,895	\$ 8,931,476	\$ 7,615,694	\$ 8,551,583	\$ 8,313,672	\$ 10,532,104
Financial Aid	\$ 19,710,000	\$ 19,710,000	\$ 18,745,000	\$ 18,745,000	\$ 17,808,000	\$ 17,808,000	\$ 20,965,000	\$ 20,965,000
Total Uses	\$154,961,200	\$151,570,051	\$170,020,300	\$168,856,591	\$178,824,850	\$178,491,206	\$179,935,500	\$182,340,231
Shortfall	(\$5,367,200)	(\$3,369,520)	(\$7,500,000)	(\$12,379,069)	(\$13,250,000)	(\$12,095,865)	(\$5,222,200)	(\$7,765,233)

CSUB 2024-25 Operating Reserves and Net Operating Budget



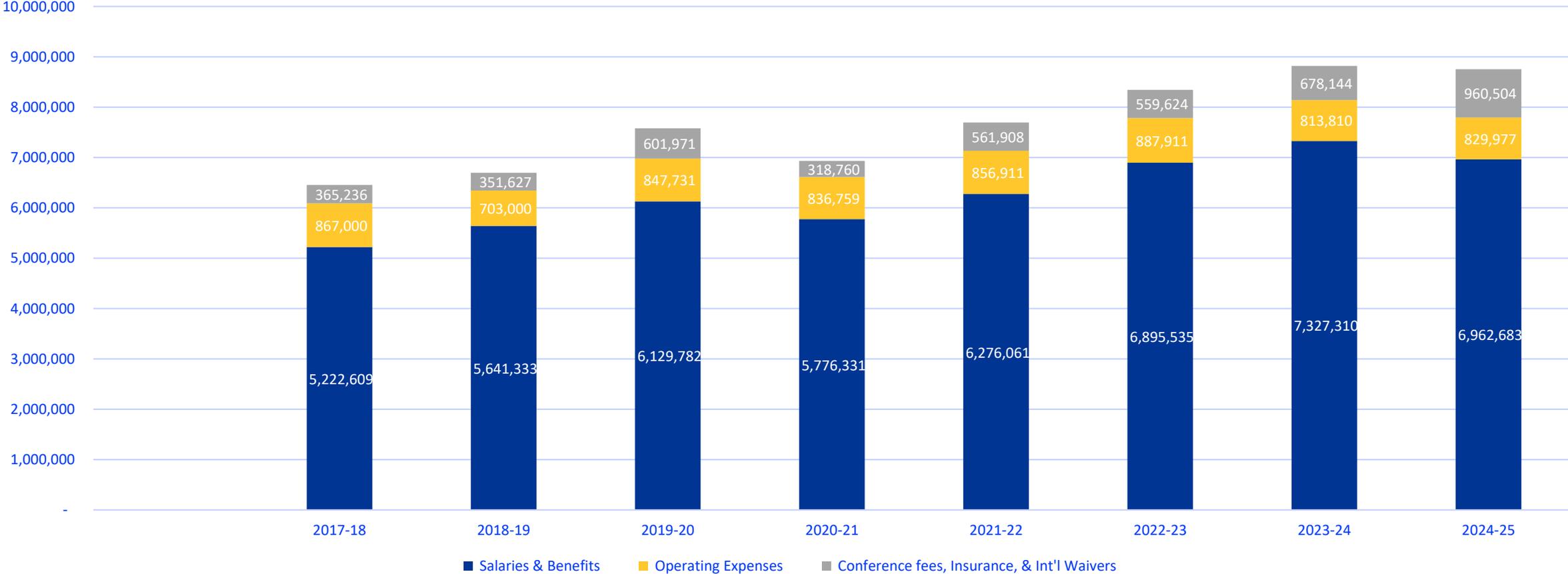
CSUB & Systemwide Months of Net Operating Budget



Fiscal Health Framework

	2021	2022	2023	2024	Notes
Resident Enrollment					
Resident enrollment trends	-12.3%	-7.9%	4.9%	5.1%	Enrollment declines by 3% or more in 2 of the last 3 years
Current-year resident enrollment: target	97.8%	90.1%	94.5%	99.3%	Enrollment is projected to be less than 5% below target
Workforce					
FTES to FTE Employee Ratio	7.6	6.8	7.0	7.6	Ratio has declined for 2 consecutive years
SFR to System Average	10.7%	11.1%	8.8%	9.4%	Ratio is 10% below system average
Operating Fund					
Operating fund expenditures to revenues		4.4%	3.3%	2.1%	Expenditures exceed revenues by 5% or more over the past 3 years
Operating fund (Fund 485) growth (decline)	25.7%	-15.5%	-26.1%	-11.7%	Fund balance has decreased by 5% or more over the past 3 years
# days Reserve for Economic Uncertainty supports operating expenditures	38	24	23	12	Reserve supports fewer than 30 days of operating expenditures
Cost Efficiency					
Expenditures per FTES	20,537	24,208	23,842	22,396	Expenses per FTES are 10% or more above peers
	no	no	no	no	

CSUB Athletics - Stateside Spend



2024-25 Budget Book

How to find the Budget Book

1. www.csub.edu
2. Budget Central
3. 2024-25 University Budget Book



CALIFORNIA STATE UNIVERSITY
BAKERSFIELD



UNIVERSITY BUDGET BOOK
2024-2025

2025-26

Operating Budget



CALIFORNIA STATE UNIVERSITY
BAKERSFIELD

2025-26 Budget to Actual (mid-year)

	Budget	Adj. Budget	Percent	Actual	Percent	Projection	Percent
Sources:							
General Fund Allocation	\$ 90,518,000	\$ 90,518,000	58.0%	\$ 39,108,966	43.2%	\$ 90,518,000	56.8%
Student Tuition	\$ 62,454,600	\$ 62,454,600	40.0%	\$ 62,238,433	99.7%	\$ 65,718,929	41.3%
Other Revenue	\$ -	\$ 3,051,720	2.0%	\$ -	0.0%	\$ 3,051,720	1.9%
Total Sources	\$ 152,972,600	\$ 156,024,320	100.0%	\$ 101,347,399	65.0%	\$ 159,288,649	100.0%
Uses:							
Academic Affairs	\$ 87,652,509	\$ 86,746,760	53.1%	\$ 44,099,475	50.8%	\$ 84,849,695	52.4%
Business & Admin Services	\$ 30,274,575	\$ 30,795,330	18.8%	\$ 16,105,772	52.3%	\$ 30,741,011	19.0%
Office of the President	\$ 1,852,665	\$ 1,852,665	1.1%	\$ 828,243	44.7%	\$ 1,783,436	1.1%
Athletics	\$ 8,020,239	\$ 8,068,873	4.9%	\$ 4,519,451	56.0%	\$ 8,068,873	5.0%
People & Culture	\$ 5,856,219	\$ 6,234,401	3.8%	\$ 3,566,463	57.2%	\$ 5,957,630	3.7%
Student Affairs & Strategic Enroll Mgmt	\$ 15,517,101	\$ 15,348,504	9.4%	\$ 8,383,569	54.6%	\$ 16,058,369	9.9%
University Advancement	\$ 3,321,765	\$ 3,321,765	2.0%	\$ 1,612,387	48.5%	\$ 3,173,861	2.0%
Campuswide	\$ 9,041,376	\$ 11,047,922	6.8%	\$ 8,001,510	72.4%	\$ 11,250,690	6.9%
Financial Aid	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Uses	\$ 161,536,448	\$ 163,416,221	100.0%	\$ 87,116,869	53.3%	\$ 161,883,565	100.0%
Shortfall	(\$8,563,848)	(\$7,391,900)	-4.5%			(\$2,594,915)	-1.6%

CSU Bakersfield Staff Employment Trends

Headcount by Division - Fall 2023 through Spring 2026

Data includes all Permanent and Temporary Staff for all Funds

(Does not include MPPs/Administrators)

Division	2023	2024	2025 Prelim
Academic Affairs (Provost)		154	154
Business & Admin Services		171	167
People & Culture		21	21
President		4	4
Student Affairs & Strategic Enrollment Mgmt		153	147
University Advancement		12	12
Athletics		25	24
Grand Total	569	540	529

Total Staff Reductions

(40)

CSU Bakersfield Management Employment Trends

Headcount by Division - Fall 2023 through Spring 2026

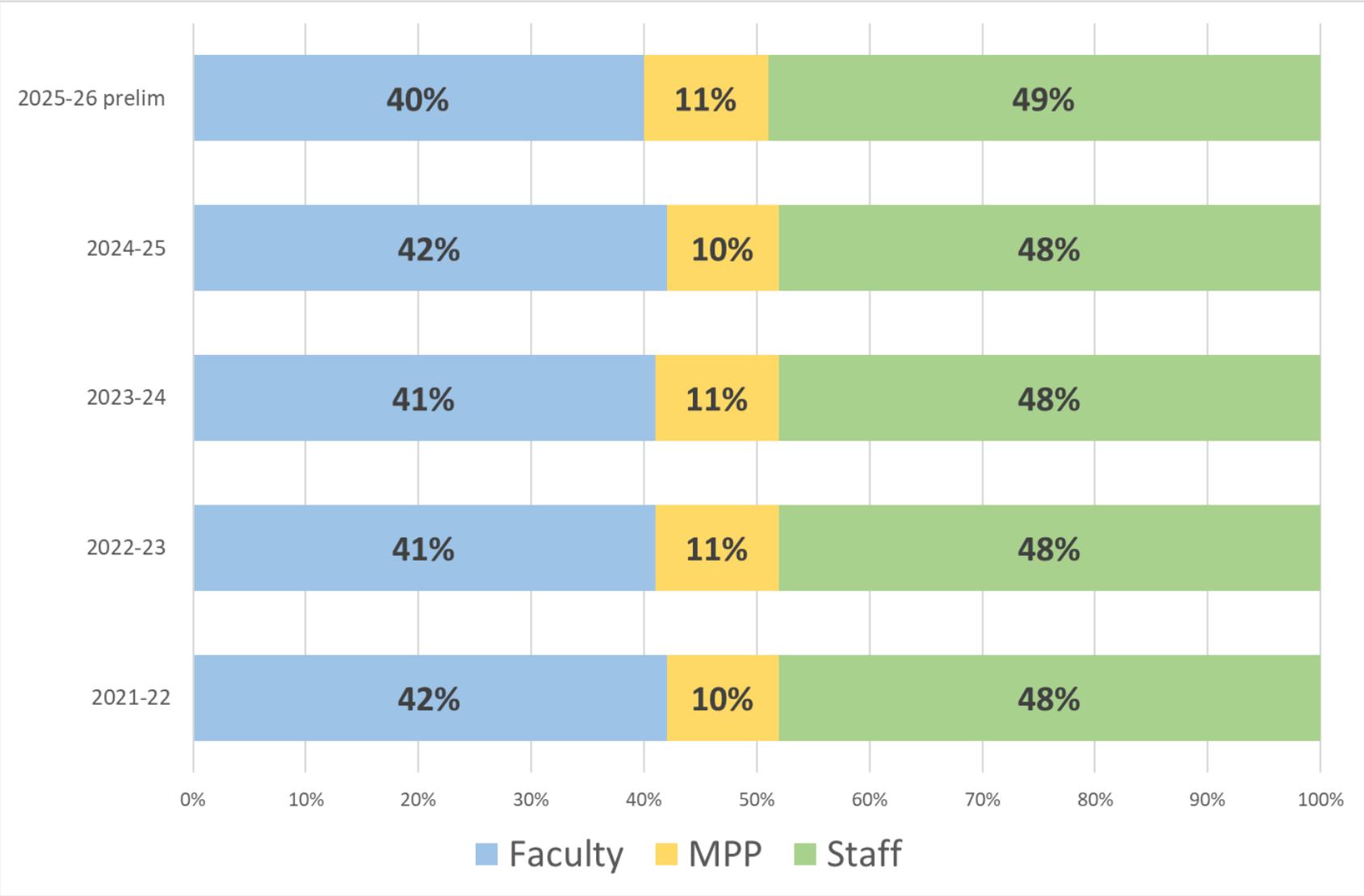
Data includes all MPP Administrator positions for all Funds

Division	2023	2024	2025 Prelim
Academic Affairs (Provost)		24	25
Business & Admin Services		31	31
People & Culture		12	11
President		4	4
Student Affairs & Strategic Enrollment Mgmt		24	23
University Advancement		11	11
Athletics		6	8
Grand Total	132	112	113

Total MPP Reductions

(19)

CSUB Workforce FTE Breakdown



CSUB's Aspirational Operating Budget Goals...

Instruction & Academic Support	55%
Student Services Support	12 – 13%
Instructional Support	12 – 13%
Operations & Plant Maintenance	10.5 – 11%
Reserves	2% minimum

2026-27

Fiscal Outlook



CALIFORNIA STATE UNIVERSITY
BAKERSFIELD

2025-2026 Budget Calendar

JULY

AUG

SEPT

OCT

NOV

DEC

JAN

FEB

MAR

APR

MAY

JUNE

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"
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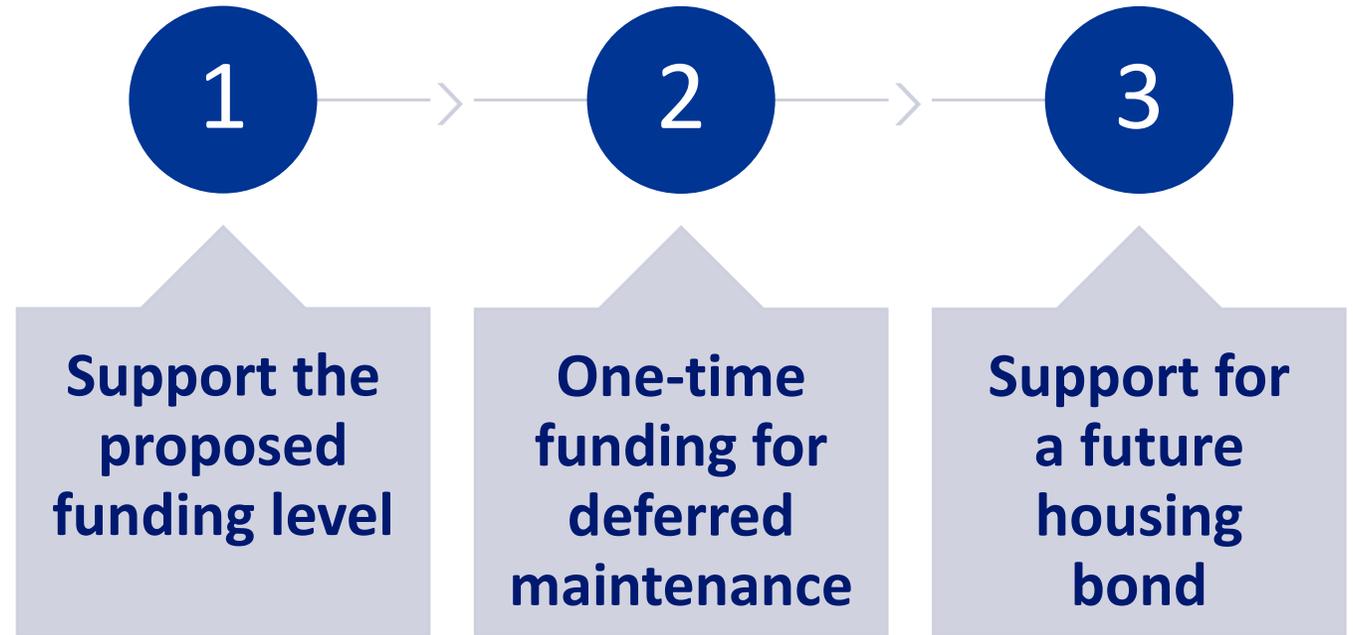
California State University Bakersfield

25-26 CSUB Budget Allocation Received from CSU	25-26 Budget Allocation Established	25-26 Fall Budget Forum (CSUB Budget) Chair of BPC & CFO		25-26 Fall Open Forum President				25-26 Spring Budget Forum (CSU Budget) Chair of BPC & CFO	25-26 Spring Open Forum 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	
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2026-27 CSU Budget Goals



2026-27 Operating Budget | Revenue Assumptions

Revenues	CSU Budget Plan <i>(in millions)</i>	January Budget Proposal <i>(in millions)</i>	
Restoration of 2025-26 General Fund Reduction	\$143.8	\$143.8	TBD
State General Fund (Compact Year 4)	252.3	100.9	\$2.2M
State General Fund (Compact Year 5)	-	264.8	\$5.8M
Tuition from Rate Increase (6%)	175.8	175.8	\$3.9M
Tuition from Student Access & Enrollment (1%)	25.2	25.2	TBD
Total Revenue	\$597.1	\$710.5	

2026-27 CSU Trustee Budget Plan: Baseline Commitments

	(in millions)	
Financial Aid: State University Grant – Tuition Rate Increase	\$58.6	\$1.3M
Health Premiums	20.7	\$455K
Maintenance of New Facilities	12.9	—
Liability and Property Insurance Premiums	5.2	\$114K
Utilities	18.4	\$405K
Inflation on Non-Personnel Costs	28.4	\$625K
2024-25 Faculty & Staff Compensation (University Funded)	159.3	\$3.5M
2025-26 CSUEU Steps Implementation (University Funded)	20.2	\$444K
Total	\$323.7 M	

2026-27 CSU Trustees Budget Plan: Essential Priorities

	(in millions)	
Enrollment Growth (1%)	\$57.8	???
Financial Aid: State University Grant – Enrollment Growth	8.4	???
Faculty & Staff Compensation Pool (3%)	176.6	\$3.9M
Debt Service: Facilities & Infrastructure	25.0	???
CSU Strategic Plan Priorities	5.6	???
Total	\$273.4 M	

Recapping the Governor's 2026-27 Budget Proposal

	SYSTEMWIDE	CSUB
Allocations		
Restoration of 2025-26 Reduction	143.8M	TBD
Year 4 Compact	100.9M	2.2M
Year 5 Compact	264.8M	5.8M
Tuition Rate Increase, net of SUG	175.8M	2.6M
	\$685.3M	\$10.6M
Commitments		
Health premiums	20.7M	455K
Liability & Property Insurance	5.2M	114K
Utilities	18.4M	405K
Inflation Non-Personnel Costs	28.4M	605K
2024-25 Faculty & Staff Compensation	159.3M	3.5M
2025-26 CSUEU Steps Implementation	20.2M	444K
2026-27 Faculty & Staff Compensation	176.6M	3.9M
	\$428.8M	9.4M
Net	\$256.5M	\$1.2M

What does this look like for CSUB?

	2025-26 Budget	Increase / (Decrease)	2026-27 Projected	Percent Increase / (Decrease)
Sources:				
General Fund Allocation	\$ 90,518,000	\$ 8,045,400	\$ 98,563,400	8.89%
Student Tuition - Existing	\$ 62,454,600		\$ 66,824,700	7.00%
Fee Increase		\$ 2,578,400		
Increased FTES		\$ 1,791,700		
Total Sources	\$152,972,600	\$12,415,500	\$165,388,100	8.12%

President Harper's Direction / Charge

1. Proceed with preliminary Budget Forecast
2. Additional enrollment resources to be prioritized to Academic Affairs
3. Net resources attributed to 2025-26 funding reduction to be prioritized to campus strategic initiatives.



Questions?