

**CALIFORNIA STATE UNIVERSITY, SAN  
BERNARDINO**

# **BUDGET OPEN FORUM**

**October 9, 2023**



Dr. Tomás D. Morales  
President

# CURRENT FOCUS



# CAMPUS PRIORITIES

## Strategic Plan 2023-2028

- ✓ Student Success
- ✓ Faculty and Staff Success
- ✓ Diversity, Equity and Inclusion (DEI)
- ✓ Internationalization



# CAMPUS PRIORITIES – CONT.

## Capital Projects and Other Initiatives

- ✓ Performing Arts Center, opening Fall 2024
- ✓ PDC Student Services Building, groundbreaking 2025
- ✓ MSPA Program Yasuda Center Space Renovation
- ✓ Baseball and Softball Design Development
- ✓ Energy Savings Initiative
- ✓ Housing Project Partnership



# FY 2023-24 BUDGET COMPONENTS

## Revenue Challenges

- ✓ CSUSB received a General fund augmentation of \$8.3 million, mostly to cover mandatory cost increases
- ✓ FY 23/24 FTES remains below the Chancellor's Office target

# FY 2023-24 BUDGET COMPONENTS – CONT.

## Mandatory Costs in FY 23-24 & Beyond

- ✓ Health Cost increases are significant in FY 23-24 and FY 24-25
- ✓ Insurance Premium Increases for Liability and Property Insurance
- ✓ Inflation of Non-Personnel Costs
- ✓ CSU workforce Investments



# OTHER EXISTING & EMERGING PRIORITIES

- ✓ Title IX and DHR Programs
- ✓ State and Federal NAGPRA Compliance
- ✓ Next iteration of Graduation Initiative, efforts to advance student success and eliminate equity gaps
- ✓ Student Basic Needs and Mental Health



Dr. Samuel Sudhakar  
Vice President & Chief Financial Officer  
Finance, Technology and Operations

# BUDGET UPDATE





# CSUSB FUNDING SOURCES

## Operating

- General Fund Appropriation
- Tuition & Fees
- Misc. Chargeback Revenue
- EO1000 Cost Recovery

## Trust Funds

- Misc. Course Fees
- Misc. Revenue
- Instruction Related Activities (IRA)

## Student Success

- Student Success Fee

## Lottery

- Campus Based Allocations
- CO Initiatives

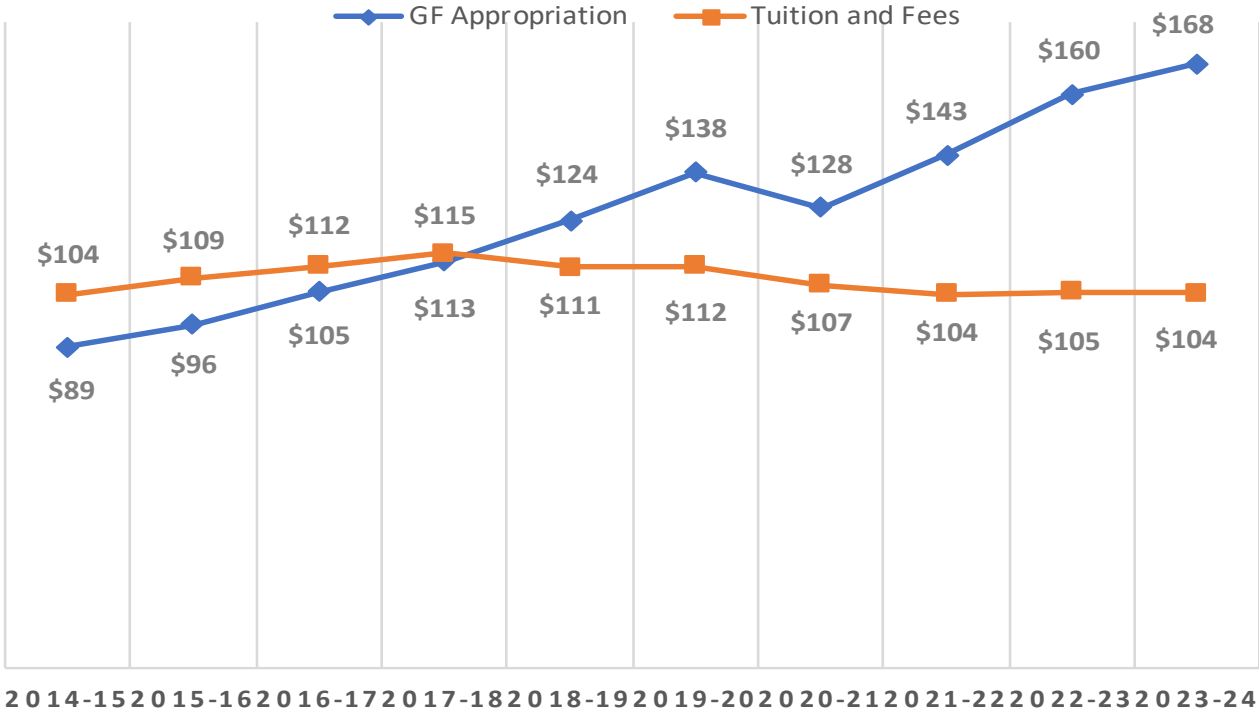
## Non-State Funds

- Housing
- Parking
- CECE
- Health Services
  
- ASI
- SMSU
- UEC
- Philanthropic
  
- Construction
- Deferred Maintenance

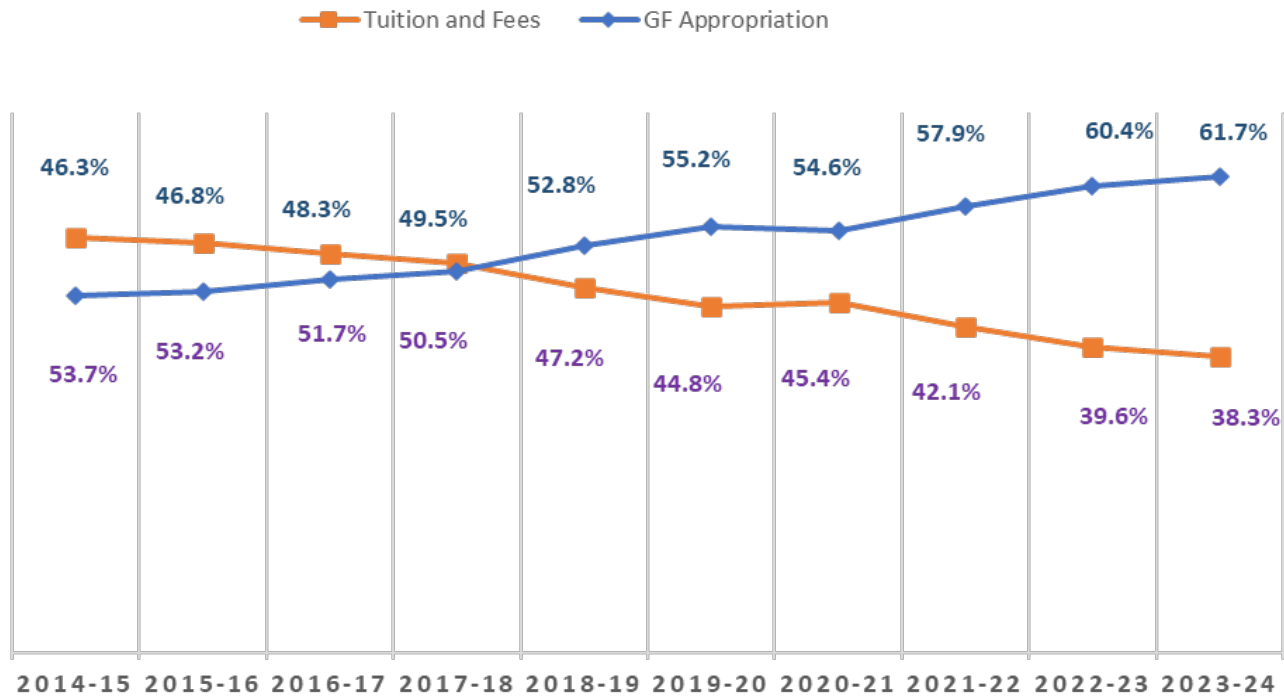


# CSUSB GF Appropriation and Tuition Fee Trend FY 14/15 – FY 23/24

*In Millions*



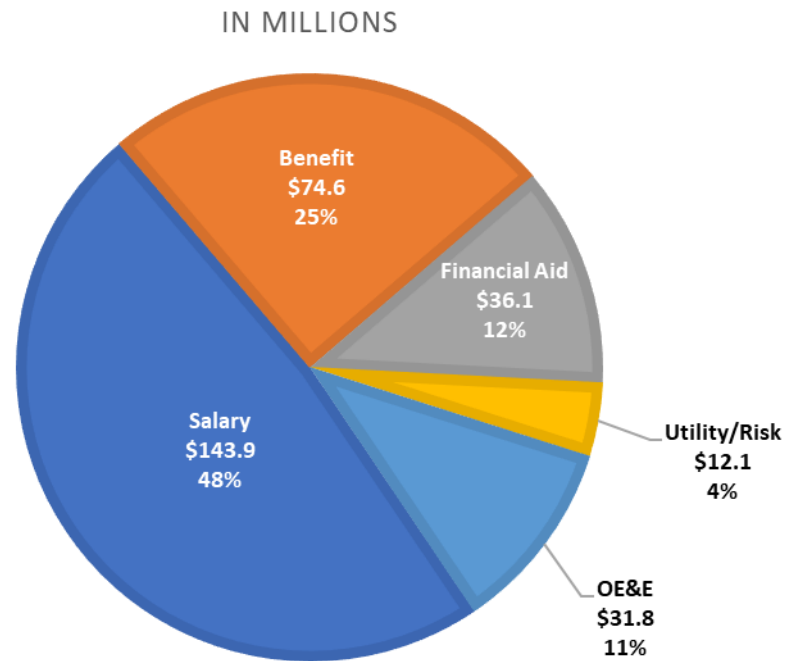
# CSUSB GF Appropriation and Tuition Fee Revenue Funding Split Trend – Cont.



# CSUSB OPERATING FUND EXPENDITURES FY 22/23

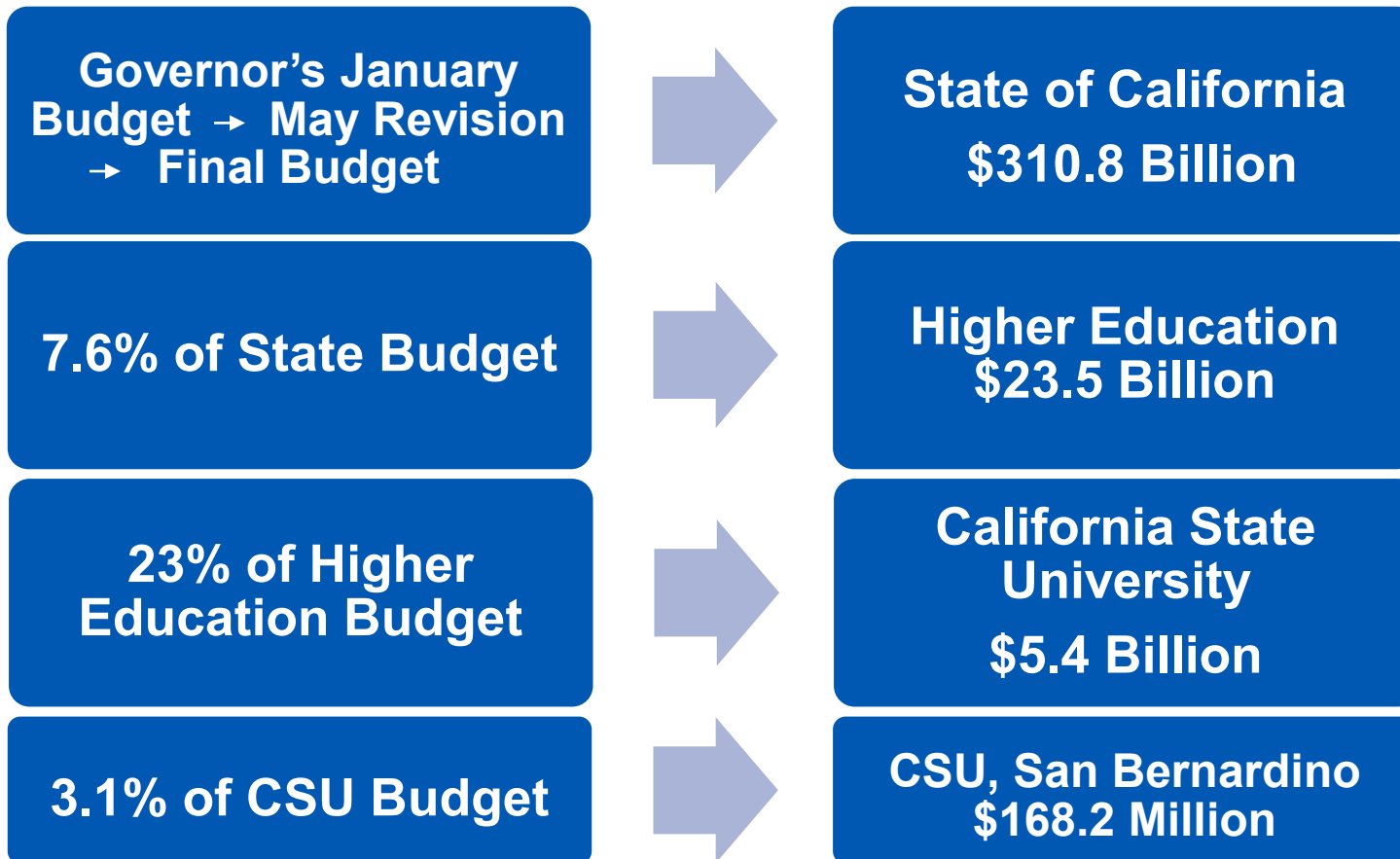
Total Expense: \$298,574,140

Salary, Benefit & Financial Aid = 85%



# STATE BUDGET ALLOCATION FY 23/24

FY 2023-24 Allocations



CSUSB

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# FISCAL YEAR 23-24 ENACTED BUDGET

- ✓ The fiscal year 2023-24 budget was enacted on June 27, 2023
- ✓ Consistent with Governor's January proposal and the May Revision, CSU received a 5% increase of \$227.3 million despite a \$31.5 billion projected state deficit
- ✓ \$25.5 million one-time investments for various purposes, including
  - \$1 million to expand and improve Title IX services and programming, systemwide

# FISCAL YEAR 23-24 ENACTED BUDGET

## Base Budget CSUSB Impact

- ✓ \$8,274,000 million base budget increase (from \$227.3M)
  - ✓ \$5,291,000 million Mandatory Cost increases for Health, Retirement, and Property & Liability Insurance.
  - ✓ \$1,704,000 million for Graduation Initiative 2025  
*One-time allocation in FY 22-23*
  - ✓ \$479,000 for Basic Needs  
*One-time allocation in FY 22-23*
  - ✓ \$800,000 for State University Grant

### Footnote:

*CSUSB received one-time funding of \$154,000 from Lottery funds*

# FY 2023-24 BUDGET COMPONENTS

## FY 23-24 Budget Priorities (\$18.1M)

- ✓ Mandatory Costs (\$8.4M)
- ✓ Mission Critical & Operations (\$0.7M)
- ✓ Faculty Investment (\$2.2M)
- ✓ Existing Agreements and MOUs (\$2.2M)
- ✓ Efficiency & Productivity (\$0.8M)
- ✓ Various Projects & Programs (\$0.5M)
- ✓ Student Success (\$3.3M)

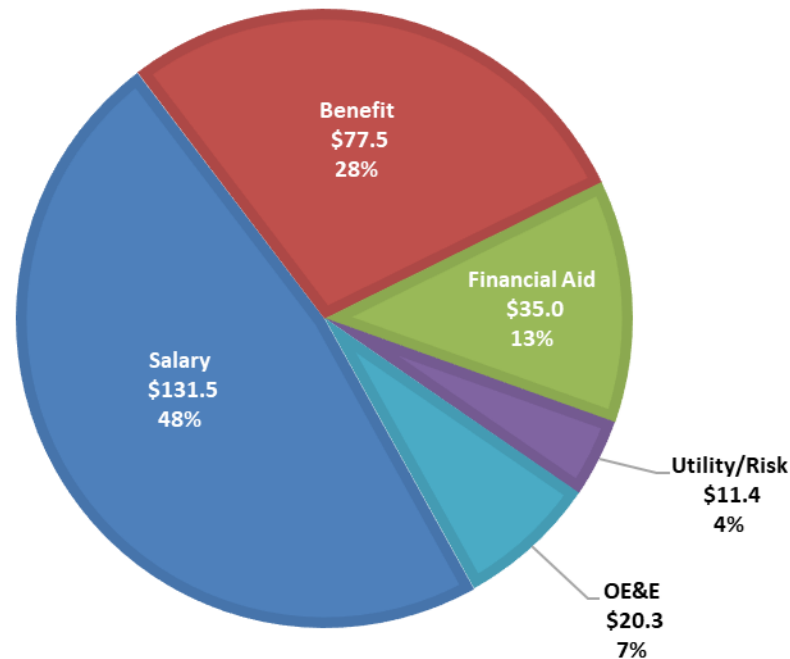


# CSUSB OPERATING FUND BASE BUDGET FY 23/24

Total Budget: \$275,718,028

Salary, Benefit & Financial Aid = 89%

IN MILLIONS



# CSU BUDGET CYCLE

- ✓ **CSU Budget Request to Board of Trustees (Sept)**
- ✓ **Governor's Budget Proposal (Jan)**
- ✓ **Legislative Hearings (Feb-May)**
- ✓ **Governor's May Revision**
- ✓ **Final State Budget (June)**
- ✓ **Allocations Made to Campuses (July)**



# CSU 2024-25 OPERATING BUDGET REQUEST

**CSU presented the FY 24/25 Operating budget request to the State at the BOT's September meeting**

## **Sources:**

- ✓ Compact & Tuition Revenue within the Compact: \$413 million
- ✓ Requests Above Compact: \$144 Million
- ✓ **Total Sources: \$557 million**

## **Uses:**

- ✓ Student Access & Success: \$150 million  
Financial Aid, Student Access & Enroll, Grad Initiative, Student Basic Needs & Mental Health
- ✓ Institutional Support: \$108 million  
Title IX & DHR Program, State & Federal NAGPRA Compliance, Liability/Property Insurance, Inflation on Non-Personnel Costs, Facilities Maintenance, Debt Services on Academic Facilities
- ✓ Workforce Investment: \$299 million  
Faculty/Staff Compensation, Health Premium Increases
- ✓ **Total Uses: \$557 million**



# FINANCIAL TRANSPARENCY PORTAL

Updated monthly, **OpenBook** is a financial transparency website which displays CSUSB's finances over a multi-year period. There are several "visualization tiles" available that allow the user to explore various aspects of CSUSB's finances as follows:

- ✓ View financial data from various university activities in graphical format.
- ✓ View budget/revenue from various sources and how it is expended by fund, division, department or activity type.
- ✓ View historical budget/revenue and expenditure trends over time.

<https://www.csusb.edu/budget/fiscal-information/financial-transparency-portal>



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